



ADOPTED BUDGET

FY 20-21

0.
0.

00 "EXHIBIT A"

NOTICE OF BUDGET COMMITTEE MEETING

The City of Carlton Budget Committee and Carlton Urban Renewal Agency Budget Committee of the City of Carlton, Yamhill County, State of Oregon, to discuss the budget and state revenue sharing for the fiscal year July 1, 2020, to June 30, 2021, and receive public testimony, via video conference link as allowed for by Executive Order 20-16 of Governor Kate Brown. The meeting will take place on May 12, 2020, at 6:00 pm. The purpose of the meeting is to receive the proposed FY20-21 budget message and to receive public comment.

Participants are instructed to use the following link:

<https://zoom.us/j/95727016507?pwd=WWhyYUxOcnRlZVVuenE3bm9nSFBRUT09>

This meeting ID: 957-2701-6507
Password: 1a2a3a4a5a

To provide public comments: Please email Dennis Durham, City Manager at ddurham@ci.carlton.or.us before the meeting date and time. Handwritten comments can also be submitted by using our deposit drop box at the right of the door at City Hall. All comments will be read into the permanent record. A copy of the budget document may be inspected or obtained online at the City of Carlton's website on May 11, 2020.
NR Published April 24, 2020

News-Register

KEEPING YOU CONNECTED

611 NE Third Street • (503) 472-5114 • www.NewsRegister.com
PO Box 727


AFFIDAVIT OF PUBLICATION

STATE OF OREGON } ss.
County of Yamhill

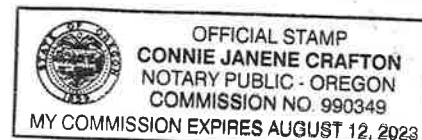
I, Peggy Talmadge

being first duly sworn, depose and say that I am the Legal Clerk, of the NEWS-REGISTER, a newspaper of general circulation as defined by O.R.S. 193.010 and O.R.S. 193.020 published two times each week at McMinnville, County of Yamhill, State of Oregon, and that **City of Carlton - Public Notice May 12, 2020 Budget Committee Meeting - April 24, 2020** Subscribed and sworn before me this 4/28/2020.





Notary Public for Oregon
My Commission Expires 08/12/2023



0.
0.

00 "EXHIBIT A"

News-Register

KEEPING YOU CONNECTED

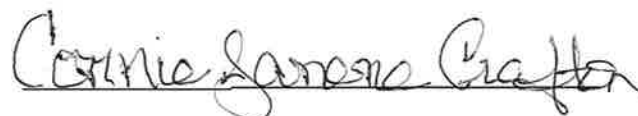
611 NE Third Street • (503) 472-5114 • www.NewsRegister.com
PO Box 727

AFFIDAVIT OF PUBLICATION

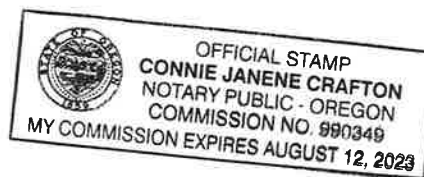
STATE OF OREGON } ss.
County of Yamhill

I, Roxanne Crafton
being first duly sworn, depose and say that I am the
Legal Clerk, of the NEWS-REGISTER, a newspaper of
general circulation as defined by O.R.S. 193.010 and
O.R.S. 193.020 published two times each week at
McMinnville, County of Yamhill, State of Oregon, and
that **City of Carlton - display 2020 LB-1 Form - May
22, 2020**
Subscribed and sworn before me this **5/26/2020** .





Notary Public for Oregon
My Commission Expires 08/12/2023



FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Carlton City Council will be held on June 2, 2020 at 7:00 p.m. via conference link as allowed for by Executive Order 20-16 of Governor Kate Brown. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2020 as approved by the City of Carlton Budget Committee. A summary of the budget is presented below. Participants are instructed to use the following link:

<https://us02web.zoom.us/j/83934471391?pwd=ZGdJMHhCaVpZcVRBbHhWbUJUYVExQT09> Meeting ID: 839 3442 1391 Password: 689643

To provide public comments: email Christy Martinez, Director of Administrative Services at cmartinez@ci.carlton.or.us before the meeting date and time. Handwritten comments can also be submitted by using our deposit drop box at City Hall. All comments will read into the permanent record. A copy of the budget may be inspected or obtained online at www.ci.carlton.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same from the preceding year. Revenue and expenditures are recorded in the year they are received or expensed.

Contact: Christy Martinez Telephone: 503-852-7575 Email: cmartinez@ci.carlton.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2018-19	Adopted Budget This Year 2019-20	Approved Budget Next Year 2020-21
Beginning Fund Balance/Net Working Capital	3,988,758	3,485,764	5,014,011
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,130,587	2,281,554	2,471,400
Federal, State and all Other Grants, Gifts, Allocations and Donations	255,878	313,331	352,100
Revenue from Bonds and Other Debt	117,385	4,990,000	4,000,000
Interfund Transfers / Internal Service Reimbursements	674,002	1,562,019	1,452,239
All Other Resources Except Current Year Property Taxes	377,717	719,415	5,829,644
Current Year Property Taxes Estimated to be Received	864,379	888,500	997,549
Total Resources	8,408,704	14,240,583	20,116,943

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,216,185	1,404,041	1,702,115
Materials and Services	1,015,825	7,053,237	1,382,345
Capital Outlay	848,789	2,184,599	12,536,441
Debt Service	409,814	807,354	450,591
Interfund Transfers	627,349	1,393,332	1,452,239
Contingencies	0	1,218,259	2,613,222
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	169,561	0
Total Requirements	4,117,762	14,240,583	20,116,943

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Administration	244,762	629,250	311,200
FTE	0.45	0.34	0.34
Finance	170,393	595,483	377,074
FTE	0.60	0.82	0.82
Planning	97,885	112,100	122,500
FTE	0.15	0.28	0.28
Court	30,088	44,000	42,800
FTE	0.15	0.20	0.20
Police	409,848	479,927	639,000
FTE	3.00	3.00	4.00
Parks	123,710	151,250	124,400
FTE	0.95	0.95	0.95
Pool	112,162	138,150	123,150
FTE	2.38	2.25	2.25
Streets	403,529	299,034	467,710
FTE	0.85	0.25	0.25
Water	989,280	1,619,107	1,688,251
FTE	3.87	3.87	4.85
Sewer	866,055	889,514	1,121,161
FTE	2.00	2.56	2.56
Not Allocated SDC-Capital -GO Bond-Debt-VERF-Tourism	870,060	9,382,758	15,119,697
FTE	0	0	0
Total Requirements	4,117,762	14,240,583	20,116,943
Total FTE	14	15	17

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			
2015 GO Pool Bond			
PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2018-19	Rate or Amount Imposed This Year 2019-20	Rate or Amount Approved Next Year 2020-21
Permanent Rate Levy (rate limit 5.0098 per \$1,000)	5.4041	5.3756	5.3350
Local Option Levy			
Levy For General Obligation Bonds	63,510	60,987	57,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1,	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$870,000	\$870,000
Other Bonds		
Other Borrowings		
Total	\$870,000	\$870,000



CITY OF CARLTON

FY21 Budget Calendar

BUDGET PROCESS

Goal Setting: City Council establishes a set of goals and objectives for the City organization as the basis for the upcoming years' budget.

Preparation: City Staff prepares a spending plan to accomplish the goals set out by the City Council and maintain a healthy financial position.

Approval: A proposed spending plan is presented to the City Council and the Budget Committee for review and/or modification. The budget is then approved and adopted.

Implementation: The budget is implemented by municipal departments throughout the year.

Evaluation/Audit: The performance of all funds is monitored throughout the fiscal year. An independent auditor evaluates and prepares the financial statements each year.

CONTACT

PHONE:
503-852-7575

WEBSITE:
www.ci.carlton.or.us

EMAIL:
cmartinez@ci.carlton.or.us

COUNCIL GOAL SETTING

February 18, 2020

7:00 PM City Council Chambers
Financial Update Presentation

February 22, 2020

9:00 AM
Goal Setting

March 4, 2020

7:00 PM City Council Chambers
City Council Adopts Goals

BUDGET COMMITTEE

CITY OF CARLTON AND URBAN RENEWAL AGENCY

May 12, 2020

6:00 PM City Council Chambers
Review and Approve Budget Presentations
Public Hearing for State Revenue Sharing
Public Hearing for Citizen comments on Budget
Set Tax Rate

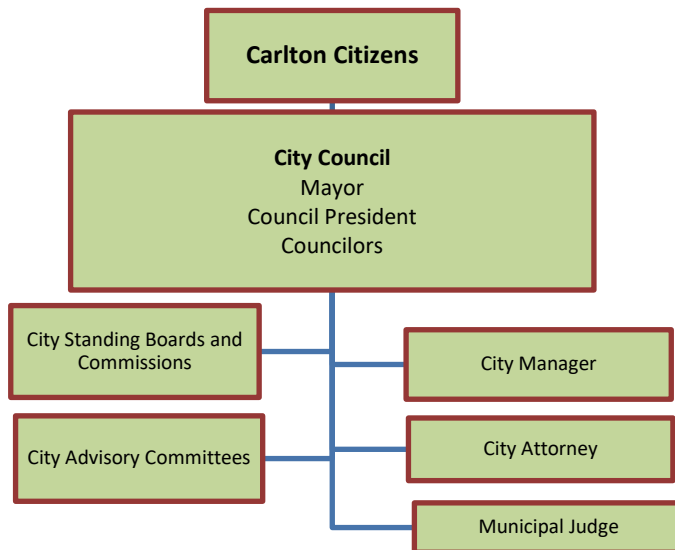
May 19, 2020 (If Needed)

6:00 PM City Council Chambers
Review and Approve Budgets
Public Hearing for Citizen Comments if needed

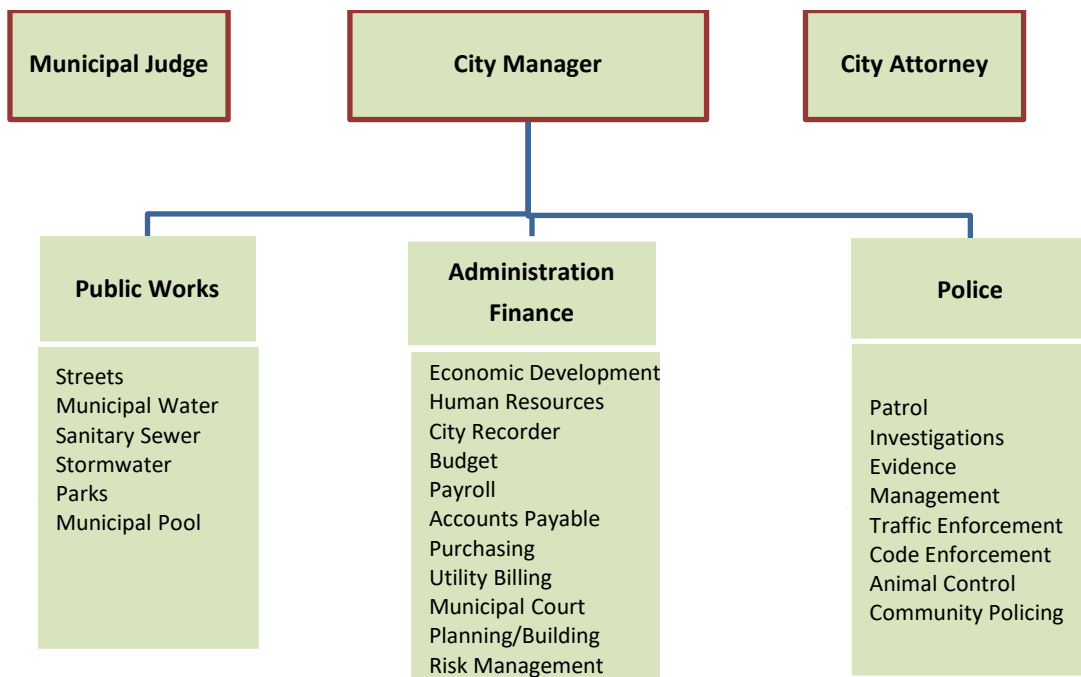
June 2, 2020

6:45 PM City Council Chambers
Enact Resolution to adopt the budget and make appropriations.
Public Hearing to elect and eligibility to receive State Revenues
Public Hearing to adopt the FY21 Budget and impose the tax

City Government Organization



City of Carlton



Budget Committee Members

Mayor and Council

Member

Brian Rake	Mayor
Shirley Ward-Mullen	Council President
Carey Rhoads	Councilor
Amy Wilder	Councilor
Scott Carl	Councilor
Linda Watkins	Councilor
Kathy F Maher	Councilor

Budget Committee Citizens

Member

Dean Catherman	Chair
Sandy Schultz	Member
Joe Moore	Member
Sara Meyer	Member
Randy Stapilus	Member
David Sam Hill	Member
David Wejroch	Member

Staff

Dennis Durham	City Manager
Christy Martinez	Director of Administrative Services
Kevin Martinez	Chief of Police
Bryan Burnham	Director of Public Works



FY21
Annual Budget
Reader's Guide

May 8, 2020

Members of the Budget Committee,

Presented for your consideration is the City of Carlton proposed budget for Fiscal Year 2020/21. The following is a summary of the next fiscal year's spending proposal and the City's state of fiscal affairs. The budget document is important for several reasons, but primarily because it serves as the financial plan 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 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 not overextended during periods of economic downturns.
3. The City Council adheres to an adopted set of fiscal policies.
4. The City follows the Governmental Finance Officers Association (GFOA) best practices.
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).

These fundamental fiscal philosophies, along with the City's adopted fiscal policies, allows 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.

The City's budget consists mainly of personnel-related costs (wages, health insurance benefits, worker's compensation insurance, retirement/pension costs, and social security/unemployment benefits). And this makes sense as it takes people to deliver services to the community. Because personnel-related costs are such a large part of the overall spending plan, changes to these costs will have a significant impact on the overall budget. The following personnel-related changes affect all funds in the FY20 Budget:

- Employee Health Insurance: increase 7%
- PERS Rates: Unchanged
- Cost of Living Adjustment (COLA): increase 2.6%
- Worker's Comp/Soc Sec/Unemployment: Unchanged

THE OVERALL BUDGET

The proposed budget for the City of Carlton is made up of nine separate activities (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 Municipal Pool.

TOURISM FUND – The Tourism Fund exists to support initiatives that promote tourism and overnight lodging in Carlton. Transient Revenue Tax (TRT) is used for this purpose.

STREET FUND – The Street Fund supports the City’s street utilities and accounts for revenues and expenditures limited to a variety of 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.

WATER FUND – The Water Fund is responsible for the acquisition, treatment, and distribution of water to City residents. The water department has 1039 equivalent dwelling units (EDU’s) inside and outside the City.

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. Carlton’s wastewater system serves approximately 1012 equivalent dwelling units (EDU’s).

SYSTEM DEVELOPMENT FUND – All System Development Charges (SDCs) are consolidated into a single fund to improve transparency. The fund accounts for the construction of capacity-related improvements required for future growth needed to meet community needs relating to five system development charges include; 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 whether they are engineering or construction. 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 2015 (POOL PROJECT FUND) – 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 very dedicated group of residents. The annual principal and interest payment for FY20/21 is \$61,857. The tax rate will reduce by 2.5% over FY19/20.

VEHICLE/EQUIPMENT REPLACEMENT FUND – The Vehicle/Equipment Replacement Fund (VERF) holds monies and makes purchases of all of the City’s rolling and non-rolling stock, 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, state-shared revenue sources, permits, charges for services, intergovernmental funds, licenses, and rental fees. Most of these revenues are unrestricted and can be used to fund any City service deemed appropriate by the Budget Committee and City Council.

General Fund Revenue Trends and Assumptions

- Property Taxes – The FY20/21 rate levy is \$5.0098. Tax collections are the single largest form of revenue to the General Fund and are projected to be \$915,000 in FY20/21, approximately 14.38% higher than budgeted in FY19/20. The FY20/21 Budget also anticipates \$25,000 in delinquent tax collections.
- Franchise Fees – The City receives fees from utility providers in exchange for the use of City right-of-way. Current franchisees are PGE, Radiant/Wave, CenturyLink, Comcast, and Recology. It is projected that the FY20/21 receipts will be \$ 139,500 an increase of 10.54% compared to FY19/20.
- Licenses and Permits – Licenses and permits are forecast to remain flat in FY20/21.
- Intergovernmental Revenues – Revenue from state liquor fees and cigarette taxes in FY20/21 are expected to increase 11.85% to \$45,300.
- Fines and Forfeitures - Revenue from fines and forfeitures are expected to increase to \$25,000 (up 25%).
- Charges for Services – Revenue for this category (pool receipts, park rental fees, planning fees, and permits) are budgeted to increase 2.29% to \$71,400.
- Transient Room Tax - The City anticipates receiving \$42,584 from the transient room tax and the General Fund will retain 30% of this amount. The balance will go to the Tourism Fund.

- Sale of Property – The City is budgeting \$315,000 in revenue from the sale of 156 East Monroe. Originally anticipated to be completed in FY19/20, this project may be extended to FY20/21 due to several factors.

General Fund Highlights

The FY20/21 General Fund Budget includes:

- The Finance Department will purchase two new computers per the City's replacement schedule.
- Phase 3 of building the City's downtown light display will extend building lights to additional properties, adding additional lights to Ladd Park, purchasing additional pole mount decorations, and adding decorations to the Atlas Cedar in Ladd Park.
- Increased travel and training for Planning to get APE Certification
- Engineering fees are expected to increase to accommodate an uptick in development projects in FY21.
- Police Grant of \$40,000 for additional Officer
- Park capital purchases will include new park benches and GFI electrical outlets in Ladd Park

Fund transfers include:

- \$45,000 to CIF for park improvements
- \$45,000 to CIF for pedestrian improvements
- \$50,000 to CIF for facility/special projects
- \$25,000 to VEF for Police Radios and Vehicle

General Fund Reserves

In FY14 the City Council adopted a set of fiscal policies, part of which dealt with fund reserve policies. The Council established a discretionary target of 20% reserves for the General Fund. The General Fund has exceeded that target over the years and the City Council has transferred a significant amount of the excess to the Capital Improvement Fund as contributions to future community development projects including the pool project, the City Hall replacement project, and general park and transportation projects. The FY20/21 budget is projected to begin the year with \$409,109 in reserve and \$177,374 in contingency.

TOURISM FUND

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

Revenue Assumptions

Tourism activities are funded through the TRT commonly known as a lodging tax. The tax is 7% of the nightly rate charged for lodging and is collected by lodging establishments within the City limits. TRT revenues are projected to be \$30,084 in FY20/21 and the Tourism Fund retains 70% of these monies and 30% is allocated to the General Fund. COVID-19 has impacted tax collections for the fourth quarter of FY19/20, however, with information we have today, restrictions on businesses and travel are expected to be lifted in the first quarter of FY20/21.

Tourism Fund Highlights

- The Tourism Committee has increased funds devoted to advertising Carlton as a tourism destination utilizing a variety of media.
- Funds have been allocated to support a summer concert schedule in Wennerberg Park.
- Utilization of street performers during high-traffic tourist periods/events.
- Purchase of additional welcome banners.
- Continuation of social media marketing efforts.
- Contribution to downtown destination lights.

STREET FUND

The Street Fund supports the City's street utilities and accounts for revenues and expenditures limited to a variety of 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. These revenues are administered in accordance with Article IX, Section 3 of the Constitution of the State of Oregon used to finance street maintenance improvements and street equipment purchases.

- Beginning fund reserves will be greater in FY20/21 (\$258,610 compared to FY19/20 \$132,536).

- Gasoline tax allocations are generally distributed based on population. Due to the COVID-19 social distancing and travel restrictions, gas tax revenues for the remainder of FY19/20 are expected to be impacted negatively by 15-20%. For budget planning purposes, the staff is assuming such restrictions will be lifted or removed by July 1.
- 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 FY20/21 priorities as well as some projects included in the Capital Improvement Fund. Spending priorities include:

- Sidewalk Infill, Repair, and Maintenance Program.
- Contribution to CIF for street paving activities.
- Street sweeping and striping activities.

Fund transfers include:

- \$250,000 to CIF for pedestrian improvements.
- \$3,515 to GF for supplies.

WATER FUND

The Water Fund is responsible for the acquisition, treatment, and distribution of water to City residents. The water department has 1036 equivalent dwelling units (EDU's) inside and outside the City.

Revenue Assumptions

Water sales to City residential, commercial, and industrial customers are anticipated to be \$1,310,000 in FY20/21. The rates will increase by 7.1% beginning July 2020 to reflect the Consumer Price Index (CPI) increase, support current debt service, and prepare for upcoming capital projects.

In FY16 the City completed a rate methodology and rate analysis and implemented a consumption rate-based system. This established monthly service charges based on meter size and a consumption charge per 100 cubic feet. It also amended the outside City rate to be more equitable. The new base rate will be \$53.03 inside the City limits and \$79.54 outside the City limits. The water connection fee will be \$650.00 in FY20/21.

Water Department Highlights

- The Water Fund capital expenditures will include the purchase of vent upgrades for the green reservoir

Fund transfers include:

- \$259,211 to DSF to pay water debt service
- \$100,000 to CIF for facilities/special projects
- \$250,000 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. Carlton's wastewater system serves approximately 1013 equivalent dwelling units (EDU's).

Revenue Assumptions

The Sewer Fund charges for services to residential, commercial, and industrial properties are projected to total \$900,000 during FY20/21. The rates will increase by 15% beginning July 2020 to reflect the Consumer Price Index (CPI) increase, support current debt service, and prepare for upcoming capital projects. The new base rate will be \$51.45 for FY20/21. The sewer utility connection fee will be \$150.00 in FY20/21.

Sewer Department Highlights

- The Sewer Fund is expecting increased costs associated with maintenance and repair due to the aging system and more frequent failure events.
- No sewer fund capital expenditures are planned.

Fund transfers include:

- \$129,513 to DSF to pay debt service.
- \$175,000 to CIF for sewer projects.
- \$100,000 to CIF for facilities/special projects.

SYSTEM DEVELOPMENT FUND

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

Revenue Assumptions

There will be a CPI increase of 2.6% effective on July 1, 2020. 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 needs of the community during the planning period. The FY20/21 Budget estimates 20 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 FY20/21 budget anticipates \$20,000 to the water fund for new meters for new development.

Fund transfers include:

- \$20,000 to Water Fund for new development.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund (CIF) administers most capital projects including facilities and special projects, water, sewer, stormwater, transportation, and parks whether they are engineering or construction. 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 FY20/21 Budget CIF includes sub-fund accounting units based on program activity similar to how departments are reported in the General Fund. All of these projects are identified in the 5-Year Capital Improvement Plan and are funded by a variety of sources such as fund reserves, SDCs, loans, and grants.

Facilities/Special Projects

- City Hall Construction
- City Hall Parking
- City Center Parking

Parks Projects

- Ladd Park Gazebo/Ladd Fountain/Veteran's Memorial
- Wennerberg Park Play Structure
- Hawn Creek Park Walkway
- Hawn Creek Park Picnic Shelter
- Wennerberg Park Ballfield Plan

Transportation Projects

- Street paving (E. Monroe, Lincoln, Howe, Cunningham, Carr, Washington, and Taylor).
- Pedestrian Improvements

Water Projects

- 7 Mile Supply Line Replacement
- Panther Creek Reservoir Dredging
- 1st Street Capacity Upgrade
- Reservoir Maintenance & Recoating

Sewer Projects

- OR-47 Clay Pipe Replacement
- Hawn Creek Pump Station Capacity Upgrade
- WWTP Upgrade

VEHICLE/EQUIPMENT REPLACEMENT FUND

Revenue Assumptions

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

Expenditure Highlights

- The FY21 budget includes the first payment of \$53,000 for the replacement of a police vehicle and new encrypted digital police radios. The radios are a required replacement so that they can communicate Yamhill County Sheriffs, McMinnville PD, YCOM, Newberg, and Yamhill PD along with one new vehicle 3-year lease with no interest or buyout.

GO BOND 2015 – POOL PROJECT FUND

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 very dedicated group of residents. The annual principal and interest payment for FY20/21 is \$61,857.

CONCLUSION

The FY20/21 budget proposal represents a significant enhancement and investment in basic municipal services in the areas of community policing, public works activities, streets and sidewalks, and park facilities. This spending plan takes steps forward in preparing for the future as the Carlton community continues to grow.

As the Carlton community continues to grow, the need for effective public safety services gains in importance. The City has submitted a grant application for funding to support the addition of a new patrol officer position to expand patrol hours and strengthen the City's police response.

Public Works services will see a boost in FY20/21. New park properties and recreation facilities requiring maintenance, increasing street maintenance responsibilities, added focus on beautification, more frequent water and sewer maintenance events, and preparation for employee retirements in the next few years require the addition of a new public works general utility position.

FY20/21 will see the most significant investment in infrastructure improvements in many years. In addition to the continuation of the water projects initiated in FY19/20, new water projects focused upon the 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 a new City Hall facility promise to shape the future of Carlton for decades to come.

While the COVID-19 crisis has had a significant impact on the lives of Carlton residents and people worldwide, the anticipated impact on municipal operations is expected to be minimal. Revenue derived from the State of Oregon and through lodging taxes will be impacted, however, the overall provision of basic city services will not. Should the crisis continue beyond what experts are currently projecting, though, the City will be in a position to adjust as the fiscal year progresses.

APPRECIATION

As is always the case, the Carlton City staff deserve a considerable amount of thanks for the excellent job they do every day. Every team member contributes to our overall success. Special recognition must be made for Christy Martinez, Director of Administrative Services, who spends countless hours preparing and producing this budget document for your consideration.

Dennis Durham, City Manager

FY20/21 Council Goals & Objectives

Goal 1 – Provide high-quality city-wide infrastructure services.

- ▲ Maintain a 5-year replacement plan and funding strategy for streets, water and sewer assets.
- ▲ Develop a 5-year replacement/investment plan for sidewalks, park assets, trailways and beautification amenities.
- ▲ Build a new City Hall and Police Department facility.
- ▲ *Work actively with ODOT to ensure the needs of the community are met relative to the reconstruction of OR-47 (Main Street) and that effective communication with residents is maintained throughout the process.*

Goal 2 – Ensure a safe and welcoming environment for citizens and businesses.

- ▲ Maintain the City's emergency plan; educate the community.
- ▲ Pursue strategies to beautify and improve Carlton neighborhoods and downtown.

Goal 3 – Support and encourage diverse, well-utilized recreational and livability opportunities.

- ▲ Improve walkability of the City, including sidewalks, parks, and green spaces.
- ▲ Cultivate youth and senior amenities.
- ▲ *Pursue creative solutions for developing more diverse housing options in the community.*

Goal 4 – Support a strong economic base.

- ▲ Implement parking strategy to address lack of available parking.
- ▲ Develop a strategy for managing vacation/rental properties.
- ▲ Aggressively pursue economic development and redevelopment activities.

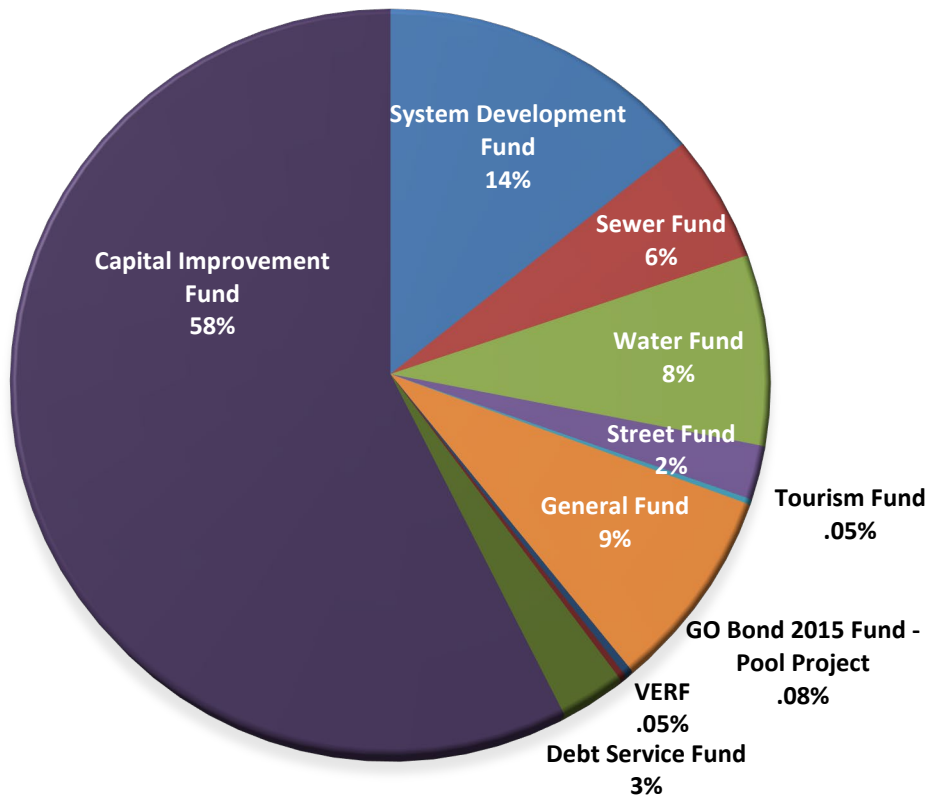
Goal 5 – Engage citizens and business owners in governance.

- ▲ Pursue civil, inclusive and constructive community leadership.
- ▲ Improve and maintain web-based communication and engagement with citizens.
- ▲ Maintain transparency with the public in all government activities as allowed by law.
- ▲ Communicate activities of the City through newsletters and the City's website; establish City Hall as a central hub for community information.

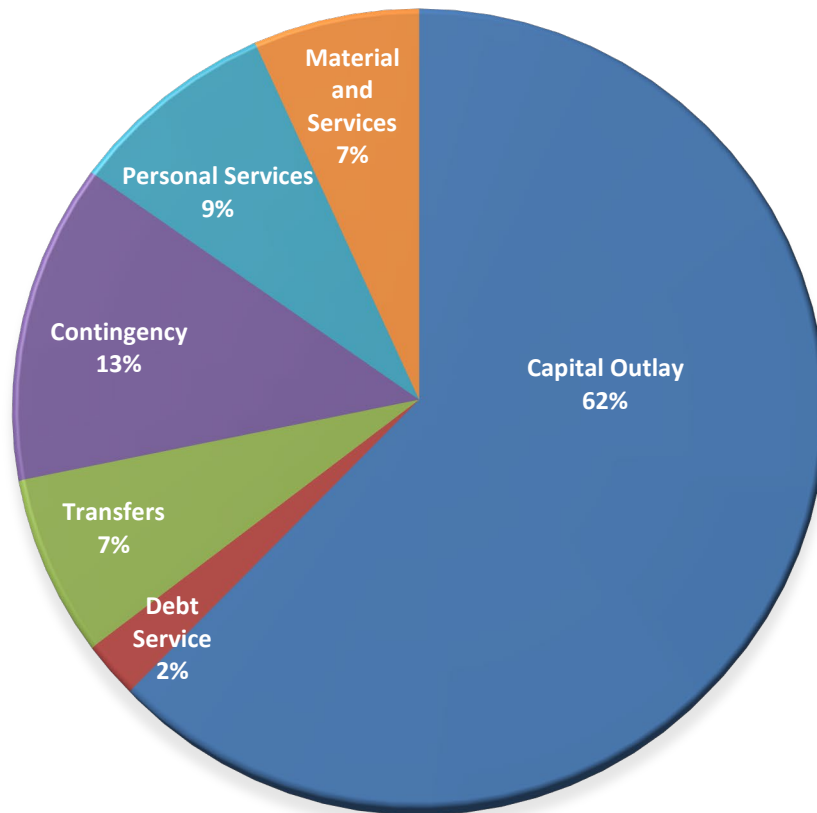
Goal 6 – Provide City services that are effective and efficient.

- ▲ Explore options for administration and reserves to support Police operations.
- ▲ Pursue continuing education and training for Council, advisory boards/commissions and staff.

**Budget Breakdown by Fund
Fiscal Year 2021
Total Budget \$20,116,943**



**Fund Requirements by Category
Fiscal Year 2021
Total Budget \$20,116,943**



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. The purpose of the Fiscal Policies is to enable the City to achieve and maintain a long-term stable and positive financial condition. These policies are adopted by the City Council as the basic framework for the overall financial management of the City, to guide day-to-day and long-range fiscal 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 areas of revenue management, operating and capital budgeting financial planning and forecasting, investments and asset management, debt management, accounting, and financial reporting, reserves, and internal controls.

Fiscal Objectives

- I. **Revenue Policies** - Design, maintain, and administer a revenue system that will 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 to maintain desired levels of services.
 - b. The City will estimate its annual revenues by an objective, analytical process. Revenues will be conservatively estimated in the budget process.
 - c. The City will maximize the use of service users' charges instead of taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.
 - d. The City will consider full 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 providing 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.
 - 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 methods of collections, 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 fiscal 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 so as not to exceed 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 at any time during the fiscal year expenditure and revenue re-estimates. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of contingencies. Expenditure deferrals into the following fiscal year, short-term loans, or use of 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 the administration of his/her department budget to include accomplishing the goals and objectives incorporated into the budget and monitoring his/her department budget for compliance with spending limitations.
 - d. All purchases of goods and services must comply with the City's purchasing policies, guidelines, and procedures and with State laws and regulations. Staff shall use competitive bidding to attain the best possible price on goods and services.
 - e. The City Manager shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery. Programs determined to be inefficient or ineffective shall be reduced in scope or eliminated.
- III. Reserves / Contingencies Policies** – Maintain the reserves, contingencies, and ending fund balances of the various operating funds 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 of the Operating Funds to equal a minimum of 20% of the operating expenditures or expenses of that fund (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 reduction to revenue streams. Contingencies should be appropriated within a range of 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 in accordance with the plan.
 - b. The City will maintain its physical assets at a level adequate to protect the City’s capital investment and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.
 - 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.
 - d. The capital budget process works in conjunction with the regular operating budget process. CIP projects are flagged as funded or unfunded depending on whether or not 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 not be degraded, given away, or allowed to deteriorate except by action of the City Council.
 - b. Funding new, long-term capital assets will be the responsibility of the community as a whole and should be funded through general obligation bonds, System Development Charges (SDC), proportionate equity asset share, grants, and gifts, or volunteer contributions when appropriate.
 - c. The Capitalization threshold used to determine if a given asset qualifies for capitalization, are non-consumable assets with a purchase price of \$5,000 or greater and a useful life of more than one year.
 - d. The Finance Department will oversee a physical count/inspection of all capital assets at least on a biennial basis. All additions, deletions, and depreciation of infrastructure will be reported consistent with the requirements of the Government Accounting Standards Board (GASB) Statement Number 34.
 - e. Adequate insurance will be maintained on all capital assets.

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.

- a. The City will confine long-term borrowing to capital improvements too large to be financed from current revenues and to avoid depleting the capital reserve funds.
- b. The City will follow a policy of full disclosure on every financial report and bond prospectus.
- c. The City shall maintain its bond rating at the highest level fiscally prudent so that future borrowing cost is minimized and access to the credit market is preserved.
- d. The City shall ensure its debt margins are within the 3% true cash value limitation as outlined in ORS 287.004.
- e. No debt shall be issued for which the City is not confident a sufficient, specifically-identified, revenue source is available for repayment. The Director of Administrative Services shall prepare an analysis of the source of repayment before the issuance of 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 as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

- a. The City shall establish and maintain its accounting system according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards. It is promulgated by the Government Finance Officers Associations (GFOA), Government Accounting Standards Board (GASB), and the Financial Accounting Standards Board (FASB).
- b. 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.
- c. Full disclosure shall be provided in the financial statements and bond representations.
- d. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with applicable laws and regulations.
- e. 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.

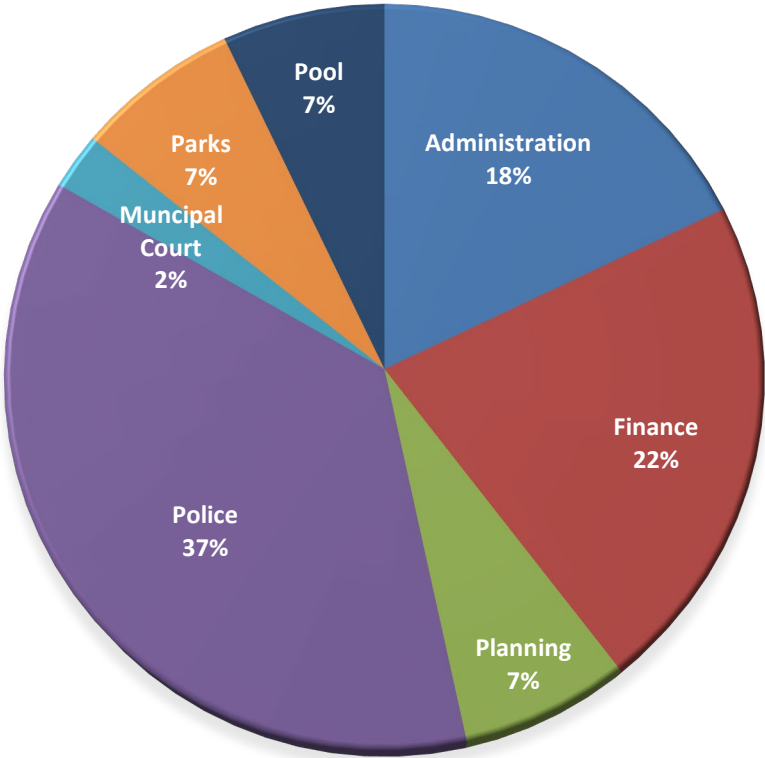
VIII. Investment Policies – Invest the City’s operating cash to ensure its legality, safety, provide for necessary liquidity, avoid imprudent risk, and optimize yield.

- 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 in a manner that will provide the maximum security of principal invested, employing limitations on maturities and diversification of the portfolio, while meeting the daily cash flow needs of the City, and conforming 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 in a manner to best serve the public trust and interest of the local government.

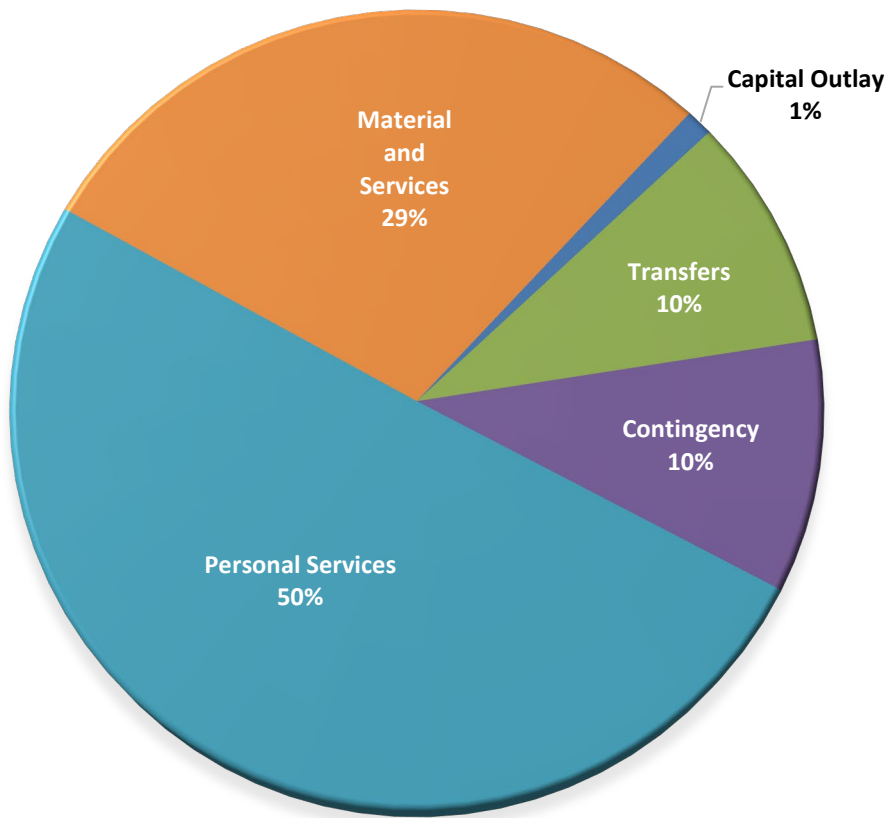
IX. Management of Fiscal Policies – Monitoring compliance and assuring timely updates to fiscal policies.

- a. The City Council shall approve fiscal policies and changes in policies and adopted by resolution.
- b. The Director of Administrative Services shall recommend fiscal changes in policy 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.

**General Fund
Fiscal Year 2021
Total Budget \$ 1,740,124**



**General Fund
Fund Requirements by Category
Fiscal Year 2021
Total Budget \$ 1,740,124**



General Fund Revenues

Account Number	Resources	Actual 2017-18	Actual 2018-19	Adopted 2019-20	Estimate 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
001-000-300000	Beginning Fund Balance	447,130	559,404	480,755	541,788	409,109	409,109	409,109
	Revenues							
001-000-400200	Current Taxes	717,816	767,731	800,000	830,000	915,000	915,000	915,000
001-000-400300	Delinquent Taxes	21,662	32,693	30,000	20,000	25,000	25,000	25,000
001-000-400400	Interest	10,536	18,746	8,000	17,000	13,000	13,000	13,000
001-000-400410	Collection Interest	710	487	400	400	500	500	500
001-000-401300	PGE Light Franchise	91,557	92,942	90,000	94,000	95,000	95,000	95,000
001-000-401350	Radiant/Online NW Franchise	2,000	2,000	2,500	2,000	2,000	2,000	2,000
001-000-401400	CenturyLink Franchise	2,186	1,780	1,500	1,500	1,500	1,500	1,500
001-000-401500	Comcast Franchise	24,299	28,959	24,000	30,000	32,000	32,000	32,000
001-000-401600	Recology Franchise	7,749	7,922	8,200	8,400	9,000	9,000	9,000
001-000-402000	Business License	6,425	7,055	6,000	6,000	6,000	6,000	6,000
001-000-402100	Building Permits	29,796	11,232	15,000	12,000	15,000	15,000	15,000
001-000-402200	State Liquor Fees	32,696	39,334	38,000	42,000	43,000	43,000	43,000
001-000-402300	Cigarette Tax	2,754	2,560	2,500	2,400	2,300	2,300	2,300
001-000-402600	Swim Pool Receipts	50,944	49,698	38,000	32,000	40,000	40,000	40,000
001-000-402650	Park Rentals	2,950	3,074	1,800	1,600	1,400	1,400	1,400
001-000-402675	Dog Licensing	1,496	3,047	2,800	2,500	2,500	2,500	2,500
001-000-402700	Miscellaneous	4,376	1,699	10,000	11,000	5,000	5,000	5,000
001-000-402750	Building Rent	36,747	21,225	0	320	0	0	0
001-000-402850	Copies/Faxes/Reports	405	637	400	782	500	500	500
001-000-402900	Judge Fees	10,528	8,287	10,000	8,000	9,000	9,000	9,000
001-000-402950	City Liquor License Fees	4,010	4,285	3,800	3,800	3,800	3,800	3,800
001-000-403000	Fines and Forfeitures	23,951	31,255	20,000	24,000	25,000	25,000	25,000
001-000-404000	Planning Fees	15,200	12,625	15,000	18,000	15,000	15,000	15,000
001-000-404600	National Night Out Grant	6,000	4,200	2,500	1,500	1,500	1,500	1,500
001-000-405400	Grants	3,420	7,035	15,000	3,000	52,000	52,000	52,000
001-000-406000	Sale of Assets	84,375	0	410,000	315,000	0	0	0
001-000-406300	Transient Room Tax	10,463	7,199	10,500	12,500	12,500	12,500	12,500
	Revenues	1,205,051	1,167,707	1,565,900	1,499,702	1,327,500	1,327,500	1,327,500
001-000-400150	Transfers	29,295	3,515	3,515	3,515	3,515	3,515	3,515
	Total Revenues	\$1,234,346	\$1,171,222	\$1,569,415	\$1,503,217	\$1,331,015	\$1,331,015	\$1,331,015
	Total Resources	\$1,681,476	\$1,730,626	\$2,050,170	\$2,045,005	\$1,740,124	\$1,740,124	\$1,740,124



**FY21
Annual Budget
Administration**

General Fund Requirements

Department: Administration

		Actual 2017-18	Actual 2018-19	Adopted 2019-20	Estimate 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personal Services								
001-001-500000	Salary	45,427	57,536	40,000	40,000	43,000	43,000	43,000
001-001-500001	Support Staff	593	0	0	0	0	0	0
001-001-504600	Unemployment	29	14	400	45	100	100	100
001-001-504700	Social Security	3,519	3,292	3,100	3,300	4,300	4,300	4,300
001-001-504800	Health Insurance	13,750	14,388	10,000	10,300	13,000	13,000	13,000
001-001-504900	Workers' Comp	(322)	117	300	250	600	600	600
001-001-505000	Retirement	6,741	2,773	7,000	6,900	8,000	8,000	8,000
Total Personal Services		\$69,737	\$78,120	\$60,800	\$60,795	\$69,000	\$69,000	\$69,000
Employee FTEs		0.45	0.45	0.60	0.34	0.34	0.34	0.34
Material and Services								
001-001-600410	Lighting	36	30,172	25,000	28,500	25,000	25,000	25,000
001-001-600500	IT Services	1,000	0	1,000	500	1,000	1,000	1,000
001-001-600600	Travel and Training	3,403	2,715	3,000	550	3,000	3,000	3,000
001-001-600650	Mayor/Council	8,147	10,109	10,000	10,000	15,000	15,000	15,000
001-001-600700	Dues and Subscriptions	2,121	2,088	2,000	1,500	1,500	1,500	1,500
001-001-600800	Attorney Fees	15,434	11,949	10,000	15,000	15,000	15,000	15,000
001-001-601100	Advertising/Notices	1,109	443	500	200	500	500	500
001-001-601700	Insurance	300	300	200	200	200	200	200
001-001-608000	Supplies and Maintenance	358	480	750	1,000	1,000	1,000	1,000
001-001-608300	Nuisance Abatement	500	1,020	4,000	500	2,000	2,000	2,000
001-001-608601	Professional Services	4,125	1,664	3,000	1,000	2,000	2,000	2,000
001-001-608680	Community Outreach	3,740	1,542	4,000	4,000	5,000	5,000	5,000
001-001-608801	Community Grants	6,300	4,150	6,000	5,000	6,000	6,000	6,000
Total Material and Services		\$46,573	\$66,632	\$69,450	\$67,950	\$77,200	\$77,200	\$77,200
Capital Outlay								
001-001-620100	Office Equipment	0	0	4,000	4,000	0	0	0
Total Capital Outlay		\$0	\$0	\$4,000	\$4,000	\$0	\$0	\$0
Transfers								
001-001-630500	Vehicle and Equipment	0	0	0	0	25,000	25,000	25,000
001-001-630510	CIF - Park	25,000	25,000	35,000	35,000	45,000	45,000	45,000
001-001-630515	CIF - Transportation	25,000	25,000	25,000	25,000	45,000	45,000	45,000
001-001-630520	CIF - Facilities/Special Projects	50,000	50,000	335,000	237,000	50,000	50,000	50,000
Total Transfers		\$100,000	\$100,000	\$395,000	\$297,000	\$165,000	\$165,000	\$165,000
Total Requirements - Administration		\$216,310	\$244,752	\$529,250	\$429,745	\$311,200	\$311,200	\$311,200



FY21
Annual Budget
Finance

General Fund Requirements

Department: Finance Department

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Personal Services								
001-002-500000	Salary	30,826	29,557	50,000	49,000	53,500	53,500	53,500
001-002-504600	Unemployment	22	48	500	200	200	200	200
001-002-504700	Social Security	2,357	3,185	3,825	3,595	4,000	4,000	4,000
001-002-504800	Health Insurance	11,469	8,414	12,500	13,829	15,000	15,000	15,000
001-002-504900	Workers' Comp	98	(624)	250	250	800	800	800
001-002-505000	Retirement	3,114	3,555	5,000	5,200	8,000	8,000	8,000
Total Personal Services		\$47,886	\$44,135	\$72,075	\$72,074	\$81,500	\$81,500	\$81,500
Employee FTEs		0.90	0.60	0.82	0.82	0.82	0.82	0.82
Material and Services								
001-002-600200	Utilities - PGE	4,768	3,630	5,500	5,000	5,800	5,800	5,800
001-002-600201	Communications	3,589	3,614	4,500	4,000	4,500	4,500	4,500
001-002-600400	Maintenance and Repair	9,485	6,947	1,500	3,000	2,000	2,000	2,000
001-002-600401	Janitorial Services	1,339	1,642	2,000	3,200	4,000	4,000	4,000
001-002-600450	Garbage Service	565	451	800	600	800	800	800
001-002-600500	IT Services	10,541	13,004	15,000	14,000	16,000	16,000	16,000
001-002-600560	Codification of Ord.	980	2,420	2,000	1,500	2,000	2,000	2,000
001-002-600600	Travel and Training	3,554	2,761	6,000	4,500	6,000	6,000	6,000
001-002-600700	Dues and Subscriptions	1,646	2,871	2,500	3,000	3,500	3,500	3,500
001-002-600800	Attorney Fees	2	0	500	200	500	500	500
001-002-600850	Audit	11,633	11,715	15,000	10,000	12,000	12,000	12,000
001-002-601100	Advertising & Notices	435	1,314	500	400	400	400	400
001-002-601700	Insurance	12,760	13,473	14,590	14,000	15,500	15,500	15,500
001-002-608000	Supplies and Maintenance	3,262	7,269	7,000	7,000	9,000	9,000	9,000
001-002-608050	Vehicle Fuel and Maintenance	486	10	1,000	500	500	500	500
001-002-608150	Merchant Bank Fees	5,749	7,907	9,500	9,400	10,000	10,000	10,000
001-002-608601	Professional Services	3,367	1,697	3,500	3,000	3,500	3,500	3,500
001-002-608650	Financial Software	3,652	3,500	3,500	6,000	10,000	10,000	10,000
001-002-608675	Copier	1,234	2,473	2,900	2,600	3,000	3,000	3,000
001-002-608800	Taxes on Rental Property	4,746	4,860	5,100	5,000	5,200	5,200	5,200
Total Material and Services		\$83,793	\$91,558	\$102,890	\$96,900	\$114,200	\$114,200	\$114,200
Capital Outlay								
001-002-620100	Equipment	930	3,637	4,900	2,000	4,000	4,000	4,000
001-002-620200	Website	632	0	0	0	0	0	0
001-002-620300	Accela	1,714	0	0	0	0	0	0
Total Capital Outlay		\$3,276	\$3,637	\$4,900	\$2,000	\$4,000	\$4,000	\$4,000
Transfers								
001-002-630560	Debt Service Fund	31,063	31,063	191,063	171,063	0	0	0
Total Transfers		\$31,063	\$31,063	\$191,063	\$171,063	\$0	\$0	\$0
Contingency								
001-002-640000	Contingency	0	0	224,565	0	177,374	177,374	177,374
Total Contingency		\$0	\$0	\$224,565	\$0	\$177,374	\$177,374	\$177,374
Total Requirements - Finance Department		\$166,018	\$170,393	\$595,493	\$342,037	\$377,074	\$377,074	\$377,074



**FY21
Annual Budget
Planning**

General Fund Requirements

Department: Planning

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Personal Services								
001-003-500000	Salary	7,507	10,354	14,000	12,500	14,500	14,500	14,500
001-003-504600	Unemployment	7	10	150	15	50	50	50
001-003-504700	Social Security	574	755	1,100	1,100	1,250	1,250	1,250
001-003-504800	Health Insurance	5,649	5,487	8,000	7,000	8,500	8,500	8,500
001-003-504900	Workers' Comp	90	110	150	300	300	300	300
001-003-505000	Retirement	759	1,012	1,400	2,300	2,800	2,800	2,800
Total Personal Services		\$14,586	\$17,728	\$24,800	\$23,215	\$27,400	\$27,400	\$27,400
Employee FTEs		0.15	0.25	0.25	0.25	0.25	0.25	0.25
Material and Services								
001-003-600600	Travel and Training	55	75	500	1,000	5,000	5,000	5,000
001-003-600700	Dues and Subscriptions	140	265	400	400	500	500	500
001-003-600800	Attorney Fees	3,153	2286	3,500	3,500	4,000	4,000	4,000
001-003-600900	Engineering Services	48,390	56127	50,000	42,000	50,000	50,000	50,000
001-003-601100	Advertising and Legal	191	818	300	1,000	1,500	1,500	1,500
001-003-608000	Supplies and Maintenance	34	87	100	50	100	100	100
001-003-608601	Professional Services	23,303	20499	25,000	25,000	30,000	30,000	30,000
001-003-608701	Special Land Use	0	0	7,500	0	4,000	4,000	4,000
Total Material and Services		\$75,266	\$80,157	\$87,300	\$72,950	\$95,100	\$95,100	\$95,100
Capital Outlay								
Capital Outlay		0	0	0	0	0	0	0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Planning		\$89,852	\$97,885	\$112,100	\$96,165	\$122,500	\$122,500	\$122,500



FY21
Annual Budget
Police

General Fund Requirements

Department: Police		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Personal Services								
001-004-500000	Salary	184,575	199,620	210,000	210,000	280,000	280,000	280,000
001-004-500005	Overtime	7,897	7,842	20,000	20,000	20,000	20,000	20,000
001-004-504600	Unemployment	800	207	2,080	500	500	500	500
001-004-504700	Social Security	14,761	15,871	16,000	16,000	24,000	24,000	24,000
001-004-504800	Health Insurance	56,035	55,505	62,000	64,000	110,000	110,000	110,000
001-004-504900	Workers' Comp	2,598	4,183	15,000	15,000	20,000	20,000	20,000
001-004-505000	Retirement	15,731	17,020	30,000	29,500	50,000	50,000	50,000
Total Personal Services		\$282,397	\$300,248	\$355,080	\$355,000	\$504,500	\$504,500	\$504,500
Employee FTEs		3	3	3	3	4	4	4
Material and Services								
001-004-600200	Utilities-PGE	1,204	3,055	6,000	3,500	4,500	4,500	4,500
001-004-600201	Telecommunications	5,160	4,843	5,000	5,000	6,000	6,000	6,000
001-004-600350	Vehicle Maintenance/Fuel	11,911	20,406	15,000	14,500	17,500	17,500	17,500
001-004-600500	IT Services	4,579	27	4,000	1,000	4,000	4,000	4,000
001-004-600600	Travel and Training	2,760	6,435	8,000	7,800	10,000	10,000	10,000
001-004-600800	Attorney Fees	173	522	2,000	1,000	2,000	2,000	2,000
001-004-601000	Reserve Equipment	2,773	2,979	2,000	3,500	2,000	2,000	2,000
001-004-601800	Dispatch	28,929	30,341	31,297	31,000	33,000	33,000	33,000
001-004-601900	Uniforms Allowance	8,123	5,415	5,500	4,500	6,500	6,500	6,500
001-004-602000	Ammunition/Weapon Repair	8,933	6,999	4,500	7,600	6,000	6,000	6,000
001-004-608000	Supplies and Maintenance	10,080	8,280	9,550	10,900	13,000	13,000	13,000
001-004-608250	Mobile Data Computers	1,144	2,781	3,600	3,500	4,000	4,000	4,000
001-004-608600	Professional Services	3,581	2,899	3,900	4,500	4,500	4,500	4,500
001-004-608675	Copier Expense	2,375	2,447	2,500	2,500	3,000	3,000	3,000
001-004-608700	Dues and Subscriptions	6,372	6,159	6,000	9,000	10,000	10,000	10,000
001-004-608805	Prevention	4,767	1,499	2,000	2,000	2,500	2,500	2,500
001-004-600925	National Night Out	8,473	4,513	6,000	5,000	6,000	6,000	6,000
Total Material and Services		\$111,337	\$109,600	\$116,847	\$116,800	\$134,500	\$134,500	\$134,500
Capital Outlay								
001-004-620500	Equipment	0	0	8,000	8,000	0	0	0
001-004-620530	Vehicle Lease Payment	22,289	0	0	0	0	0	0
Total Capital Outlay		\$22,289	\$0	\$8,000	\$8,000	\$0	\$0	\$0
Total Requirements - Police Department		\$416,023	\$409,848	\$479,927	\$479,800	\$639,000	\$639,000	\$639,000



FY21
Annual Budget
Municipal Court

General Fund Requirements

Department: Municipal Court

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Personal Services								
001-005-500000	Salary	20,850	13,576	21,000	18,000	20,000	20,000	20,000
001-005-504600	Unemployment	20	14	200	50	100	100	100
001-005-504700	Social Security	1,594	1,038	1,600	1,400	1,600	1,600	1,600
001-005-504800	Health Insurance	5,341	3,430	6,500	6,000	6,400	6,400	6,400
001-005-504900	Workers' Comp	267	114	200	250	300	300	300
001-005-505000	Retirement	813	427	1,500	1,500	1,800	1,800	1,800
Total Personal Services		\$28,885	\$18,599	\$31,000	\$27,200	\$30,200	\$30,200	\$30,200
Employee FTEs		0.25	0.20	0.20	0.20	0.20	0.20	0.20
Material and Services								
001-005-600600	Travel and Training	379	1,568	1,000	0	1,000	1,000	1,000
001-005-600700	Dues and Subscriptions	211	0	0	75	100	100	100
001-005-608000	Maintenance	198	73	300	0	300	300	300
001-005-608300	Court Cost	6,613	7,416	8,700	8,000	8,700	8,700	8,700
001-005-608601	Professional Services	1,496	2,432	2,000	2,200	2,500	2,500	2,500
Total Material and Services		\$8,897	\$11,489	\$12,000	\$10,275	\$12,600	\$12,600	\$12,600
Capital Outlay								
Capital Outlay		0	0	1,000	1,000	0	0	0
Total Capital Outlay		\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0
Total Requirements - Municipal Court		\$37,782	\$30,088	\$44,000	\$38,475	\$42,800	\$42,800	\$42,800



FY21
Annual Budget
Parks

General Fund Requirements

Department: Parks Department

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Personal Services								
001-006-500000	Salary	30,078	32,166	35,000	34,100	37,000	37,000	37,000
001-006-500002	Seasonal Worker	3,486	4,688	6,000	6,048	7,000	7,000	7,000
001-006-504600	Unemployment	843	37	100	50	100	100	100
001-006-504700	Social Security	2,567	2,819	3,300	3,200	3,500	3,500	3,500
001-006-504800	Health Insurance	15,337	17,352	20,000	18,600	21,000	21,000	21,000
001-006-504900	Workers' Compensation	213	1,178	3,000	1,600	3,000	3,000	3,000
001-006-505000	Retirement	3,488	3,789	5,000	6,500	7,500	7,500	7,500
Total Personal Services		\$56,012	\$62,029	\$72,400	\$70,098	\$79,100	\$79,100	\$79,100
Employee FTEs		0.85	0.95	0.95	0.95	0.95	0.95	0.95
Material and Services								
001-006-600200	Utilities-PGE	554	751	1,000	900	1,200	1,200	1,200
001-006-600201	Communications	2,316	817	1,500	1,700	2,000	2,000	2,000
001-006-600450	Garbage Service	0	615	1,000	500	1,000	1,000	1,000
001-006-600500	IT Services	200	0	400	400	500	500	500
001-006-600600	Travel and Training	327	267	300	100	300	300	300
001-006-600800	Attorney	0	0	100	0	100	100	100
001-006-601100	Advertising and Legal	142	0	150	150	200	200	200
001-006-608000	Maintenance	7,540	11,142	10,000	12,000	15,000	15,000	15,000
001-006-608005	Small Tools	376	119	500	400	500	500	500
001-006-608100	Supplies and Fuel	2,103	1,521	2,000	2,200	4,500	4,500	4,500
001-006-608200	V/E Maintenance	1,094	1,636	1,500	1,500	2,000	2,000	2,000
001-006-608500	Arborist	6,000	3,600	6,000	7,540	8,000	8,000	8,000
001-006-608600	Professional Services	3,990	5,714	5,000	2,000	0	0	0
Total Material and Services		\$24,642	\$26,182	\$29,450	\$29,390	\$35,300	\$35,300	\$35,300
Capital Outlay								
001-006-620500	Park Equipment	27,294	35,499	49,400	33,136	10,000	10,000	10,000
Total Capital Outlay		\$27,294	\$35,499	\$49,400	\$33,136	\$10,000	\$10,000	\$10,000
Transfers								
001-006-630510	Transfers	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Parks Department		\$107,948	\$123,710	\$151,250	\$132,624	\$124,400	\$124,400	\$124,400



FY21
Annual Budget
Pool

General Fund Requirements

Department: Pool		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Personal Services								
001-007-500000	Salary	53,867	60,766	70,000	65,000	75,000	75,000	75,000
001-007-504600	Unemployment	54	63	150	100	150	150	150
001-007-504700	Social Security	4,121	4,993	6,000	4,500	6,200	6,200	6,200
001-007-504800	Health Insurance	0	1,565	0	0	0	0	0
001-007-504900	Workers' Compensation	525	1,014	2,500	2,900	3,000	3,000	3,000
001-007-505000	Retirement	40	213	0	0	0	0	0
Total Personal Services		\$58,607	\$68,614	\$78,650	\$72,500	\$84,350	\$84,350	\$84,350
Employee FTEs		2.38	2.25	2.25	2.25	2.25	2.25	2.25
Material and Services								
001-007-600200	Utilities	4,547	6,737	8,000	7,000	7,500	7,500	7,500
001-007-600201	Communications	4,341	3,495	5,000	4,500	5,200	5,200	5,200
001-007-600400	Maintenance and Supplies	4,510	6,027	3,000	3,000	3,500	3,500	3,500
001-007-600450	Garbage	88	135	200	150	200	200	200
001-007-600500	IT Services	200	0	200	200	200	200	200
001-007-600600	Travel and Training	79	295	300	0	300	300	300
001-007-600800	Attorney	99	0	200	0	200	200	200
001-007-600902	Heating Fuel	1,967	684	4,000	2,000	3,000	3,000	3,000
001-007-601100	Advertising and Legal	360	96	200	200	200	200	200
001-007-608000	Maintenance	2,270	5,932	4,000	5,000	5,000	5,000	5,000
001-007-608100	Chemicals	3,765	5,244	6,500	6,000	7,000	7,000	7,000
001-007-609000	Professional Services	755	1,170	2,000	500	1,500	1,500	1,500
Total Material and Services		\$22,981	\$29,815	\$33,600	\$28,550	\$33,800	\$33,800	\$33,800
Capital Outlay								
001-007-620500	Equipment	6,551	13,733	25,900	16,000	5,000	5,000	5,000
Total Capital Outlay		\$6,551	\$13,733	\$25,900	\$16,000	\$5,000	\$5,000	\$5,000
Transfers								
001-007-630580	Pool Transfer	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Pool Department		\$88,139	\$112,162	\$138,150	\$117,050	\$123,150	\$123,150	\$123,150



FY21
Annual Budget
General Fund Summary

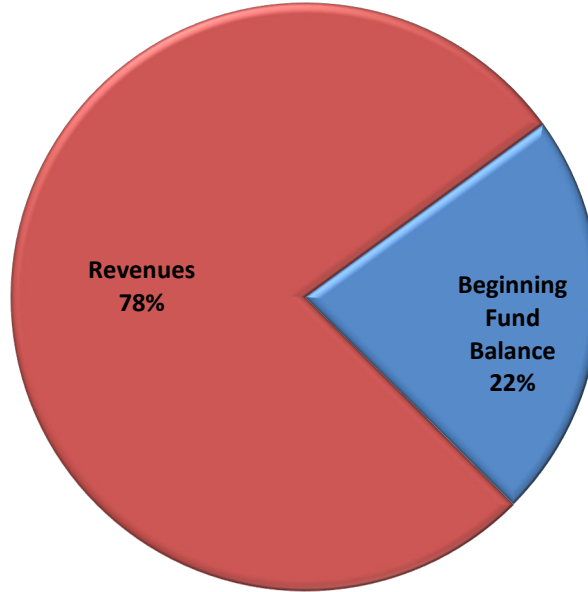
General Fund Revenues and Requirements

Resources	Actual 2017-18	Actual 2018-19	Adopted 2019-20	Estimate 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Beginning Fund Balance	447,130	559,404	480,755	541,788	409,109	409,109	409,109
Revenues	1,205,051	1,167,707	1,565,900	1,499,702	1,327,500	1,327,500	1,327,500
Transfers	29,295	3,515	3,515	3,515	3,515	3,515	3,515
Total Resources	\$1,681,476	\$1,730,626	\$2,050,170	\$2,045,005	\$1,740,124	\$1,740,124	\$1,740,124

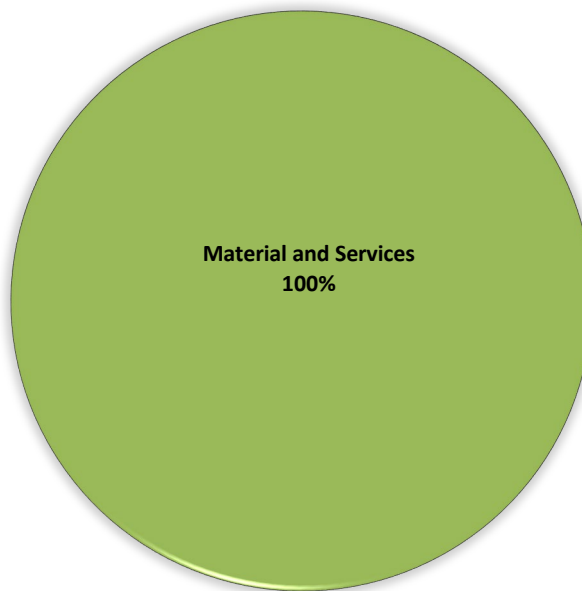
Requirements	Actual 2016-17	Actual 2017-18	Adopted 2018-19	Estimate 2018-19	Proposed 2019-20	Approved 2019-20	Adopted 2019-20
Personal Services	558,110	589,473	694,805	680,882	876,050	876,050	876,050
Material and Services	373,489	415,433	451,537	422,815	502,700	502,700	502,700
Capital Outlay	59,410	52,869	93,200	64,136	19,000	19,000	19,000
Transfers	131,063	131,063	586,063	468,063	165,000	165,000	165,000
Contingency	0	0	224,565	0	177,374	177,374	177,374
Total Requirements	\$1,122,072	\$1,188,838	\$2,050,170	\$1,635,896	\$1,740,124	\$1,740,124	\$1,740,124
Over/Under (+/-)	\$559,404	\$541,788	\$0	\$409,109	\$0	\$0	\$0
Ending Fund Balance	\$559,404	\$541,788	\$0	\$409,109	\$0	\$0	\$0

FY21 Tourism Fund

RESOURCES



REQUIREMENTS



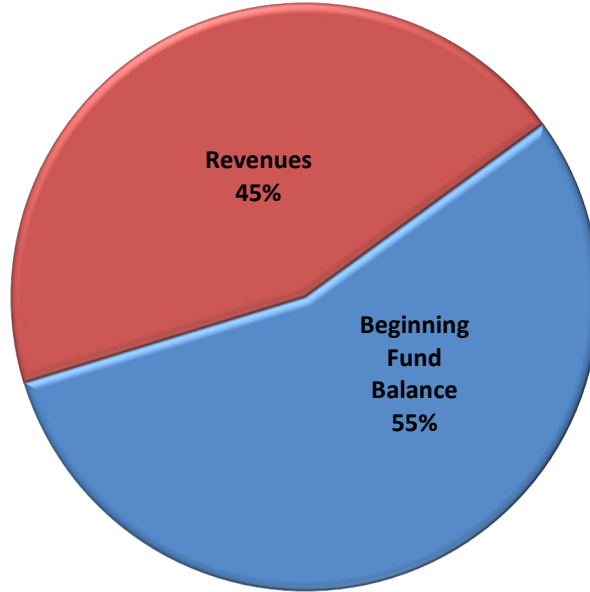
Tourism Fund Revenues		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
005-000-300000	Beginning Fund Balance	17,893	27,711	24,000	17,696	10,311	10,311	10,311
Revenues								
005-000-400400	Interest	620	1,103	500	1,100	500	500	500
005-000-404550	Grants	3,000	2,000	2,000	0	2,000	2,000	2,000
005-000-403400	Sponsorships/Advertising	0	0	3,000	0	3,000	3,000	3,000
005-000-406300	Transient Room Tax (70%)	24,884	22,064	24,000	31,415	30,084	30,084	30,084
Revenues		28,504	25,167	29,500	32,515	35,584	35,584	35,584
Total Resources		\$46,397	\$52,878	\$53,500	\$50,211	\$45,895	\$45,895	\$45,895

Tourism Fund Requirements								
Material and Services								
005-500-600100	Marketing Expense	4,384	16,012	12,000	10,000	13,000	13,000	13,000
005-500-600250	Events	5,000	4,000	8,000	4,000	5,500	5,500	5,500
005-500-600300	Social Media Campaign	9,022	9,784	9,500	10,500	9,800	9,800	9,800
005-500-600350	Memberships	50	710	1,395	1,300	1,995	1,995	1,995
005-500-600600	Travel and Training	0	705	1,100	0	0	0	0
005-500-601050	Special Projects	0	3,844	21,405	14,000	15,500	15,500	15,500
005-500-601100	Advertising and Legal	230	127	100	100	100	100	100
Total Material and Services		\$18,686	\$35,182	\$53,500	\$39,900	\$45,895	\$45,895	\$45,895
Total Requirements - Tourism		\$18,686	\$35,182	\$53,500	\$39,900	\$45,895	\$45,895	\$45,895

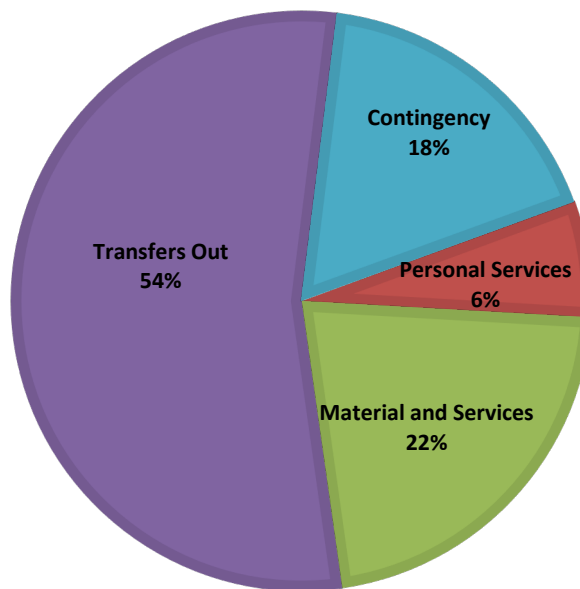
Tourism Fund Revenues and Requirements		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Resources								
	Beginning Fund Balance	17,893	27,711	24,000	17,696	10,311	10,311	10,311
	Revenues	28,504	25,167	29,500	32,515	35,584	35,584	35,584
	Total Resources	\$46,397	\$52,878	\$53,500	\$50,211	\$45,895	\$45,895	\$45,895
Requirements								
	Material and Services	18,686	35,182	53,500	39,900	45,895	45,895	45,895
	Total Requirements	\$18,686	\$35,182	\$53,500	\$39,900	\$45,895	\$45,895	\$45,895
	Over/Under (+/-)	27,711	17,696	0	10,311	0	0	0
	Ending Fund Balance	\$27,711	\$17,696	\$0	\$10,311	\$0	\$0	\$0

FY21 Street Fund

RESOURCES



REQUIREMENTS



Street Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Resources								
011-000-300000	Beginning Fund Balance	10,250	91,728	103,934	132,536	258,610	258,610	258,610
011-000-300100	Reserved Fund Balance	101,612		0	0	0	0	0
Total Fund Balance		111,862	91,728	103,934	132,536	258,610	258,610	258,610
Revenues								
011-000-400400	Interest	9,844	17,644	10,000	18,500	15,000	15,000	15,000
011-000-402400	Gasoline Tax	139,492	162,853	150,000	154,000	150,000	150,000	150,000
011-000-402500	State Revenue Sharing	34,474	31,312	30,000	41,000	40,000	40,000	40,000
011-000-404050	Type A, B & ROW Permits	4,100	43,813	5,000	3,000	4,000	4,000	4,000
011-000-410102	Carlton Crest - 4th St.	29,880	0	0	0	0	0	0
011-000-410200	Miscellaneous	0	6,179	100	0	100	100	100
011-000-410300	SCA ODOT Grant	0	50,000	0	0	0	0	0
Revenues		\$217,790	\$311,801	\$195,100	\$216,500	\$209,100	\$209,100	\$209,100
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$217,790	\$311,801	\$195,100	\$216,500	\$209,100	\$209,100	\$209,100
Total Resources		\$329,652	\$403,529	\$299,034	\$349,036	\$467,710	\$467,710	\$467,710

Street Fund Requirements

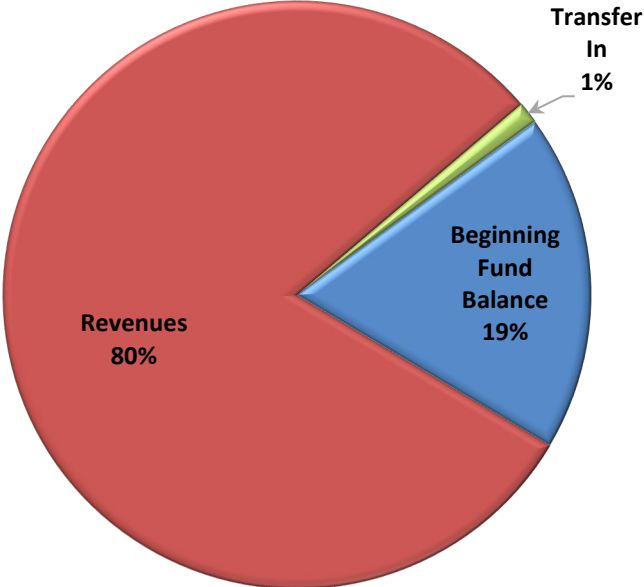
		Actual 2017-18	Actual 2018-19	Adopted 2019-20	Estimate 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Personal Services								
011-110-500000	Salary	13,772	10,331	15,000	12,000	15,000	15,000	15,000
011-110-504600	Unemployment	10	10	50	15	20	20	20
011-110-504700	Social Security	1,053	790	1,200	1,000	1,200	1,200	1,200
011-110-504800	Health Insurance	6,025	4,912	10,000	7,000	8,000	8,000	8,000
011-110-504900	Workers' Compensation	2,913	216	1,500	950	1,500	1,500	1,500
011-110-505000	Retirement	1,782	1,304	2,500	3,200	4,500	4,500	4,500
Total Personal Services		\$25,555	\$17,563	\$30,250	\$24,165	\$30,220	\$30,220	\$30,220
Employee FTEs		0.85	0.85	0.25	0.25	0.25	0.25	0.25
Material and Services								
011-110-600110	Advertising and Legal	404	808	1,000	800	1,000	1,000	1,000
011-110-600200	Utilities-PGE	19,511	22,831	22,000	24,000	26,000	26,000	26,000
011-110-600201	Communications	386	136	300	200	300	300	300
011-110-600450	Garbage Service	240	205	250	250	250	250	250
011-110-600500	IT Services	500	0	0	0	0	0	0
011-110-600570	Uniform Allowance	152	180	250	200	250	250	250
011-110-600600	Travel and Training	0	0	0	0	250	250	250
011-110-600700	Dues and Subscriptions-Travel	79	289	300	0	0	0	0
011-110-600750	Street Signs	3,288	4,147	4,000	5,000	5,000	5,000	5,000
011-110-600800	Attorney Fees	0	1,242	2,000	0	1,500	1,500	1,500
011-110-600900	Engineering Services	6,565	2,852	10,000	10,000	10,000	10,000	10,000
011-110-601700	Insurance	1,224	810	1,500	820	1,200	1,200	1,200
011-110-607050	Street Sweeping	2,795	5,168	10,000	10,000	15,000	15,000	15,000
011-110-608000	Supplies and Maintenance	8,472	4,619	15,000	15,000	20,000	20,000	20,000
011-110-608001	Office Supplies	99	27	200	0	0	0	0
011-110-608005	Small Tools	454	119	500	500	500	500	500
011-110-608050	Vehicle Fuel and Maintenance	242	240	500	500	2,500	2,500	2,500
011-110-608200	Equipment Maintenance	750	1,184	2,000	304	0	0	0
011-110-608310	Street Striping	4,903	13,165	15,000	15,000	18,000	18,000	18,000
011-110-608601	Professional Services	620	0	1,000	0	500	500	500
Total Material Services		\$50,684	\$58,022	\$85,800	\$82,574	\$102,250	\$102,250	\$102,250
Capital Outlay								
011-110-620100	Office Equipment	710	0	0	0	0	0	0
011-110-620505	Street Projects	24,424	299,429	0	0	0	0	0
011-110-620500	Equipment	500	0	21,900	21,900	0	0	0
Total Capital Outlay		\$25,634	\$299,429	\$21,900	\$21,900	\$0	\$0	\$0
Transfers								
011-110-630570	Gen. Fund - Shared Exp.	3,515	3,515	3,515	3,515	3,515	3,515	3,515
011-110-630600	CIF - Transportation	0	25,000	50,000	50,000	250,000	250,000	250,000
Total Transfers		\$3,515	\$28,515	\$53,515	\$53,515	\$253,515	\$253,515	\$253,515
Contingency								
011-110-640001	Contingency	0	0	107,569	0	81,725	81,725	81,725
Total Contingency		\$0	\$0	\$107,569	\$0	\$81,725	\$81,725	\$81,725
Total Requirements - Street Fund		\$105,388	\$403,529	\$299,034	\$182,154	\$467,710	\$467,710	\$467,710

Street Fund Revenues and Requirements

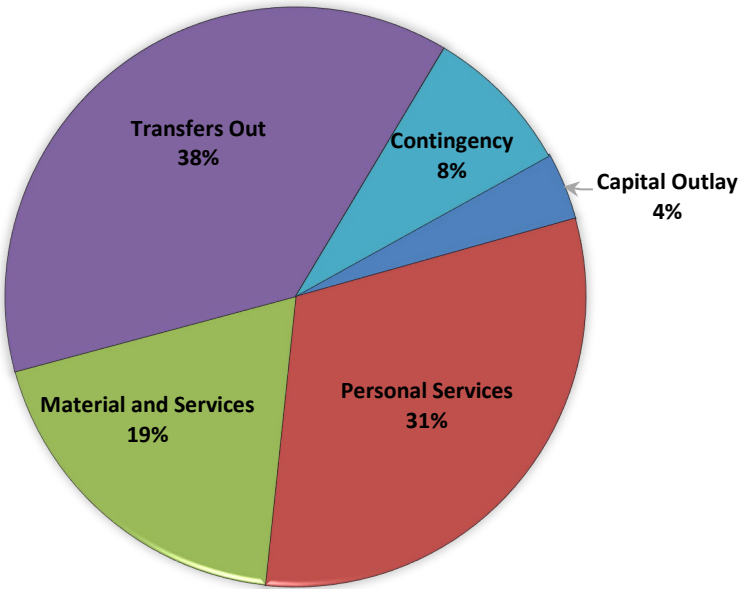
Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Beginning Fund Balance	111,862	91,728	103,934	224,264	258,610	258,610	258,610
Revenues	217,790	311,801	195,100	216,500	209,100	209,100	209,100
Transfers	0	0	0	0	0	0	0
Total Resources	\$329,652	\$403,529	\$299,034	\$440,764	\$467,710	\$467,710	\$467,710
Requirements							
Personal Services	25,555	17,563	30,250	24,165	30,220	30,220	30,220
Material and Services	50,684	58,022	85,800	82,574	102,250	102,250	102,250
Capital Outlay	25,634	299,429	21,900	21,900	0	0	0
Transfers	3,515	28,515	53,515	53,515	253,515	253,515	253,515
Contingency	0	0	107,569	0	81,725	81,725	81,725
Total Requirements	\$105,388	\$403,529	\$299,034	\$182,154	\$467,710	\$467,710	\$467,710
Over/Under (+/-)	224,264	0	0	258,610	0	0	0
Ending Fund Balance	\$224,264	\$0	\$0	\$258,610	\$0	\$0	\$0

FY21 Water Fund

RESOURCES



REQUIREMENTS



Water Fund Revenue

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	Resources	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
012-000-300000	Beginning Fund Balance	147,442	312,924	390,453	462,442	309,251	309,251	309,251
	Revenues							
012-000-400400	Interest	9,297	16,541	10,000	15,000	12,000	12,000	12,000
012-000-402700	Miscellaneous	470	680	500	1,400	1,000	1,000	1,000
012-000-403700	Water Receipts	1,020,014	1,116,252	1,210,354	1,228,000	1,310,000	1,310,000	1,310,000
012-000-403750	Back Flow Inspections	2,725	2,325	2,400	3,113	3,000	3,000	3,000
012-000-403800	Hookup Fees	24,000	3,000	5,400	5,200	13,000	13,000	13,000
	Revenues	\$1,056,506	\$1,138,798	\$1,228,654	\$1,252,713	\$1,339,000	\$1,339,000	\$1,339,000
	Transfers	\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$20,000
	Total Revenues	\$1,056,506	\$1,138,798	\$1,228,654	\$1,252,713	\$1,359,000	\$1,359,000	\$1,359,000
	Total Resources	\$1,203,948	\$1,451,722	\$1,619,107	\$1,715,155	\$1,668,251	\$1,668,251	\$1,668,251

Water Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Personal Services								
012-120-500000	Salary	204,612	225,506	233,000	225,000	281,525	281,525	281,525
012-120-500005	Standby/Overtime	6,397	5,872	7,000	7,000	7,000	7,000	7,000
012-120-504600	Unemployment	158	224	250	250	350	350	350
012-120-504700	Social Security	16,119	17,395	21,000	19,800	22,168	22,168	22,168
012-120-504800	Health Insurance	84,112	88,048	102,000	99,000	122,966	122,966	122,966
012-120-504900	Workers' Comp	4,986	3,574	10,000	6,500	13,636	13,636	13,636
012-120-505000	Retirement	24,347	22,788	40,000	40,000	53,000	53,000	53,000
Total Personal Services		\$340,731	\$363,407	\$413,250	\$397,550	\$500,645	\$500,645	\$500,645
Employee FTE		3.87	3.87	3.85	3.85	4.85	4.85	4.85
Material and Services								
012-120-600110	Advertising and Legal	705	1,770	1,000	500	1,000	1,000	1,000
012-120-600200	Utilities - PGE	9,716	9,291	13,000	12,000	13,000	13,000	13,000
012-120-600201	Communications	9,626	11,717	12,000	12,500	13,500	13,500	13,500
012-120-600401	Janitorial Services	1,380	1,681	2,000	2,600	3,500	3,500	3,500
012-120-600450	Garbage Service	1,781	1,338	1,800	1,700	2,000	2,000	2,000
012-120-600500	IT Services	11,243	13,397	15,000	17,000	17,500	17,500	17,500
012-120-600550	Billing Company Costs	3,628	4,338	4,500	4,500	5,000	5,000	5,000
012-120-600570	Uniform Allowance	966	1,028	1,400	1,600	1,600	1,600	1,600
012-120-600600	Travel and Training	4,675	3,788	5,000	3,000	4,500	4,500	4,500
012-120-600700	Dues and Subscriptions	4,507	4,884	6,000	5,000	5,500	5,500	5,500
012-120-600800	Attorney Fees	2,236	1,343	4,000	1,000	3,000	3,000	3,000
012-120-600850	Audit	11,985	12,070	14,000	10,000	12,000	12,000	12,000
012-120-600900	Engineering Services	7,074	5,714	6,000	6,000	6,000	6,000	6,000
012-120-601700	Insurance	13,059	13,385	14,000	14,000	16,000	16,000	16,000
012-120-603300	Chemicals	42,179	52,968	55,000	50,000	55,000	55,000	55,000
012-120-604800	Testing	6,235	4,654	7,500	6,500	7,500	7,500	7,500
012-120-607000	Utility Locates	4,135	6,116	6,000	5,000	6,000	6,000	6,000
012-120-608000	Maintenance	82,975	63,836	63,000	77,500	70,000	70,000	70,000
012-120-608001	Supplies	8,676	7,471	6,500	8,000	8,000	8,000	8,000
012-120-608005	Small Tools	1,285	713	1,500	1,000	1,500	1,500	1,500
012-120-608050	Fuel	2,767	3,990	3,500	3,000	3,000	3,000	3,000
012-120-608160	Merchant Fees	5,599	8,169	9,500	9,000	9,000	9,000	9,000
012-120-608200	V/E Maintenance	2,154	2,243	3,500	2,500	3,000	3,000	3,000
012-120-608015	Water Meters	0	0	0	0	20,000	20,000	20,000
012-120-608600	Professional Services	6,058	13,452	10,000	8,000	9,000	9,000	9,000
012-120-608650	Financial Software	3,652	6,500	4,500	8,400	10,000	10,000	10,000
012-120-608675	Copier	1,303	2,548	3,000	3,000	3,000	3,000	3,000
Total Material and Services		\$249,599	\$258,404	\$273,200	\$273,300	\$309,100	\$309,100	\$309,100

Water Fund Requirements

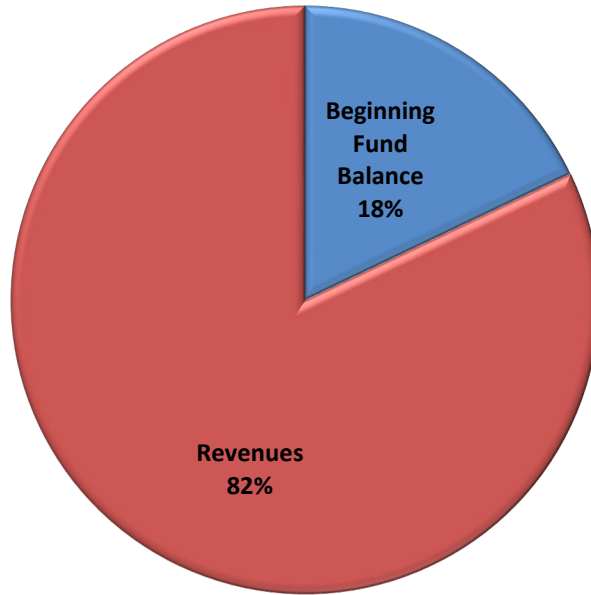
		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Capital Outlay								
012-120-620300	City Hall Equipment	3,942	2,668	4,900	4,900	4,000	4,000	4,000
012-120-620545	Water Equipment	17,185	29,440	32,000	20,000	30,000	30,000	30,000
012-120-620510	Water Meter Lease	0	25,806	25,806	25,806	25,806	25,806	25,806
Total Capital Outlays		\$21,127	\$57,914	\$62,706	\$50,706	\$59,806	\$59,806	\$59,806
Transfers								
012-120-630450	Vehicle Replacement Fund	12,890	0	0	0	0	0	0
012-120-630400	CIF - Water Projects	50,000	90,000	410,000	410,000	250,000	250,000	250,000
012-120-630425	CIF - Facilities\Special Proj.	50,000	50,000	50,000	50,000	100,000	100,000	100,000
012-120-630525	Debt Service Fund	166,677	169,555	224,348	224,348	259,211	259,211	259,211
Total Transfers		\$279,567	\$309,555	\$684,348	\$684,348	\$609,211	\$609,211	\$609,211
Contingency								
012-120-650000	Contingency	0	0	185,603	0	189,489	189,489	189,489
Total Contingency		\$0	\$0	\$185,603	\$0	\$189,489	\$189,489	\$189,489

Water Fund Revenues and Requirements

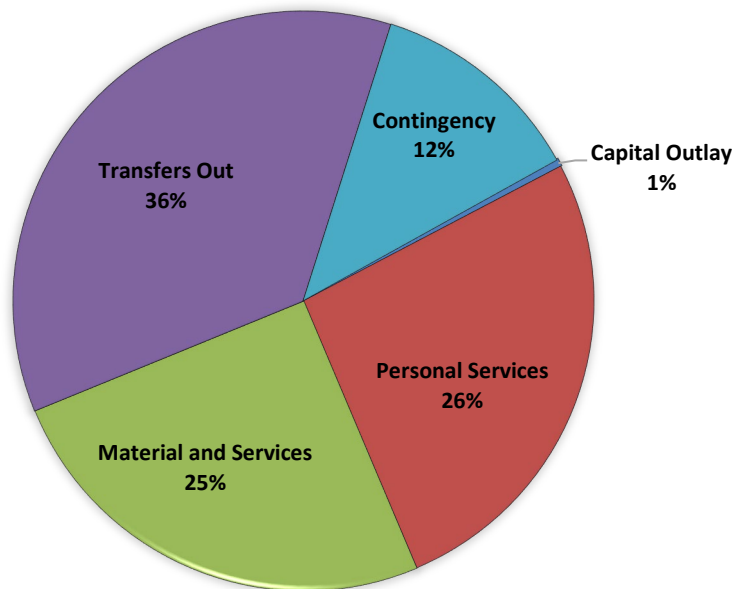
Resources	Actual 2017-18	Actual 2018-19	Adopted 2019-20	Estimate 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Beginning Fund Balance	147,442	312,924	390,453	462,442	309,251	309,251	309,251
Revenues	1,056,506	1,138,798	1,228,654	1,252,713	1,339,000	1,339,000	1,339,000
Transfers	0	0	0	0	20,000	20,000	20,000
Total Resources	\$1,203,948	\$1,451,722	\$1,619,107	\$1,715,155	\$1,668,251	\$1,668,251	\$1,668,251
Requirements							
Personal Services	340,731	363,407	413,250	397,550	500,645	500,645	500,645
Material and Services	249,599	258,404	273,200	273,300	309,100	309,100	309,100
Capital Outlay	21,127	57,914	62,706	50,706	59,806	59,806	59,806
Transfers	279,567	309,555	684,348	684,348	609,211	609,211	609,211
Contingency	0	0	185,603	0	189,489	189,489	189,489
Total Requirements	\$891,024	\$989,280	\$1,619,107	\$1,405,904	\$1,668,251	\$1,668,251	\$1,668,251
Over/Under (+/-)	312,924	462,442	0	309,251	0	0	0
Ending Fund Balance	\$312,924	\$462,442	\$0	\$309,251	\$0	\$0	\$0

FY21 Sewer Fund

RESOURCES



REQUIREMENTS



Sewer Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Resources								
013-000-300000	Beginning Fund Balance	31,899	(11,126)	35,414	80,966	201,061	201,061	201,061
Revenues								
013-000-400400	Interest	9,297	16,541	10,000	15,595	14,000	14,000	14,000
013-000-402700	Miscellaneous	0	0	100	0	100	100	100
013-000-404400	Sewer Receipts	617,350	737,856	840,000	840,000	900,000	900,000	900,000
013-000-404500	Hookup Fees	6,000	750	1,000	1,600	3,000	3,000	3,000
013-000-404800	Land Lease for Ag Use	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Revenues		\$635,647	\$758,147	\$854,100	\$860,195	\$920,100	\$920,100	\$920,100
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$635,647	\$758,147	\$854,100	\$860,195	\$920,100	\$920,100	\$920,100
Total Resources		\$667,546	\$747,021	\$889,514	\$941,161	\$1,121,161	\$1,121,161	\$1,121,161

Sewer Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Personal Services								
013-130-500000	Salary	145,685	161,839	162,036	162,036	175,000	175,000	175,000
013-130-500001	Support Staff	2,667	0	0	0	0	0	0
013-130-500005	Standby/Overtime	0	0	500	0	0	0	0
013-130-504600	Unemployment	106	134	200	170	200	200	200
013-130-504700	Social Security	11,346	12,380	13,000	13,000	15,000	15,000	15,000
013-130-504800	Health Insurance	57,573	54,682	64,000	61,000	64,000	64,000	64,000
013-130-504900	Workers' Comp.	3,775	703	5,000	3,000	6,000	6,000	6,000
013-130-505000	Retirement	18,053	16,004	21,000	30,090	35,000	35,000	35,000
Total Personal Services		\$239,205	\$245,742	\$265,736	\$269,296	\$295,200	\$295,200	\$295,200
Employee FTEs		2.0	2.0	2.56	2.56	2.56	2.56	2.56
Material and Services								
013-130-600110	Advertising and Legal	769	115	500	200	500	500	500
013-130-600200	Utilities - PGE	25,242	26,948	31,000	29,000	30,000	30,000	30,000
013-130-600201	Communications	9,525	10,272	10,000	11,000	11,500	11,500	11,500
013-130-600401	Janitorial Services	1,339	1,642	1,900	2,500	3,000	3,000	3,000
013-130-600450	Garbage Service	1,518	1,321	1,300	1,300	1,900	1,900	1,900
013-130-600500	IT Services	10,808	13,004	14,500	15,000	16,000	16,000	16,000
013-130-600550	Billing Company Costs	3,628	4,338	4,500	4,500	5,000	5,000	5,000
013-130-600570	Uniform Allowance	442	400	1,000	1,000	500	500	500
013-130-600600	Travel and Training	2,491	897	4,000	1,000	2,000	2,000	2,000
013-130-600700	Dues and Subscriptions	3,656	1,479	3,500	4,300	4,000	4,000	4,000
013-130-600800	Attorney Fees	803	1,177	1,500	500	1,500	1,500	1,500
013-130-600850	Audit	11,632	11,715	12,500	10,000	12,500	12,500	12,500
013-130-601700	Insurance	13,467	12,979	13,500	13,200	15,000	15,000	15,000
013-130-603300	Chemicals	30,313	32,096	36,000	38,000	38,000	38,000	38,000
013-130-604800	Testing	5,121	5,424	6,000	5,000	6,000	6,000	6,000
013-130-607000	Utility Locates	2,044	2,081	2,500	1,500	2,500	2,500	2,500
013-130-608000	Maintenance	53,590	76,718	70,000	70,000	70,000	70,000	70,000
013-130-608001	Office Supplies	6,793	7,068	7,000	7,335	8,000	8,000	8,000
013-130-608005	Small Tools	298	154	500	1,000	1,000	1,000	1,000
013-130-608050	Fuel	1,381	1,340	2,500	2,000	2,500	2,500	2,500
013-130-608160	Merchant Fees	5,594	7,855	8,500	8,000	9,000	9,000	9,000
013-130-608200	V/E Maintenance	2,390	1,817	3,500	1,000	3,000	3,000	3,000
013-130-608255	Permits	0	0	500	0	500	500	500
013-130-608300	Engineering Services	3,688	705	10,000	15,000	15,000	15,000	15,000
013-130-608600	Professional Services	21,482	17,206	10,000	8,000	10,000	10,000	10,000
013-130-608650	Financial Software	3,652	2,000	4,000	9,000	10,000	10,000	10,000
013-130-608675	Copier	1,234	2,473	3,500	3,000	3,500	3,500	3,500
Total Material and Services		\$222,900	\$243,224	\$264,200	\$262,335	\$282,400	\$282,400	\$282,400

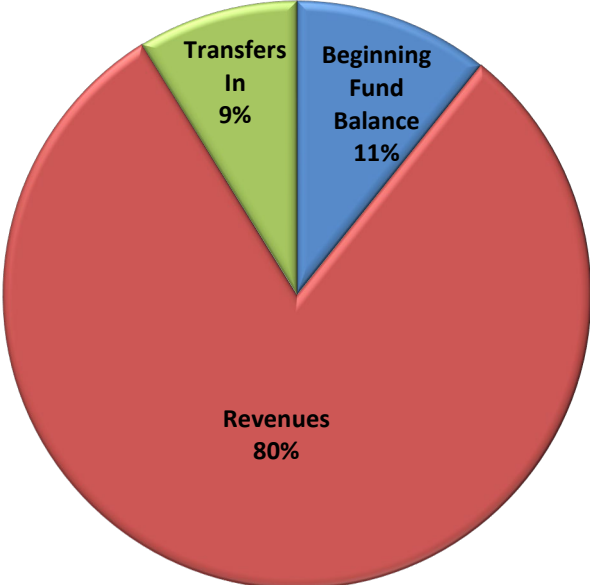
		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Capital Outlay								
013-130-620100	Office Equipment	3,908	3,620	4,900	4,000	4,000	4,000	4,000
013-130-620500	Sewer Equipment	1,300	0	0	0	0	0	0
Total Capital Outlay		\$5,208	\$3,620	\$4,900	\$4,000	\$4,000	\$4,000	\$4,000
Transfers								
013-130-630400	CIF - Sewer	25,000	0	25,000	25,000	175,000	175,000	175,000
013-130-630425	CIF - City Hall Reserve	50,000	50,000	50,000	50,000	100,000	100,000	100,000
013-130-630600	Debt Service Fund	136,359	123,469	135,469	129,469	129,513	129,513	129,513
Total Transfers		\$211,359	\$173,469	\$210,469	\$204,469	\$404,513	\$404,513	\$404,513
Contingency								
013-130-640000	Contingency	0	0	144,209	0	135,048	135,048	135,048
Total Contingency		\$0	\$0	\$144,209	\$0	\$135,048	\$135,048	\$135,048
Total Requirements - Sewer Fund		\$678,672	\$666,055	\$889,514	\$740,100	\$1,121,161	\$1,121,161	\$1,121,161

Sewer Fund Revenues and Requirements

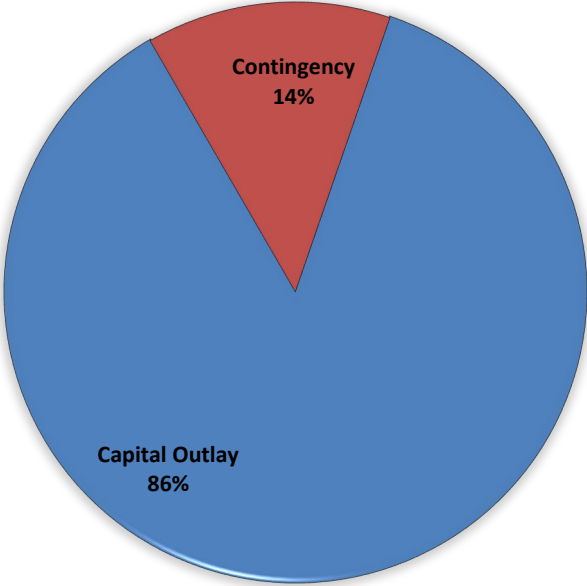
Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Beginning Fund Balance	31,899	(11,126)	35,414	80,966	201,061	201,061	201,061
Revenues	635,647	758,147	854,100	860,195	920,100	920,100	920,100
Transfers	0	0	0	0	0	0	0
Total Resources	\$667,546	\$747,021	\$889,514	\$941,161	\$1,121,161	\$1,121,161	\$1,121,161
Requirements							
Personal Services	239,205	245,742	265,736	269,296	295,200	295,200	295,200
Material and Services	222,900	243,224	264,200	262,335	282,400	282,400	282,400
Capital Outlay	5,208	3,620	4,900	4,000	4,000	4,000	4,000
Transfers	211,359	173,469	210,469	204,469	404,513	404,513	404,513
Contingency	0	0	144,209	0	135,048	135,048	135,048
Total Requirements	\$678,672	\$666,055	\$889,514	\$740,100	\$1,121,161	\$1,121,161	\$1,121,161
Over/Under (+/-)	(11,126)	80,966	0	201,061	0	0	0
Ending Fund Balance	(\$11,126)	\$80,966	\$0	\$201,061	\$0	\$0	\$0

FY21 Capital Improvement Fund

RESOURCES



REQUIREMENTS



Capital Improvement Fund

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2017-18	2018-19	2019-2020	2019-2020	2020-21	2020-2021	2020-21
017-000-300000	Beginning Fund Balance	348,774	503,894	327,582	609,252	1,239,983	1,239,983	1,239,983
Revenues								
017-000-400400	Interest	9,916	17,644	10,000	15,000	10,000	10,000	10,000
017-000-406001	Intergovernmental	0	0	73,731	73,731	100,000	100,000	100,000
017-000-407000	Grants	0	20,000	4,990,000	400,000	4,665,000	4,665,000	4,665,000
017-000-400525	Loans	1,050,775	117,385	0	0	4,000,000	4,000,000	4,000,000
017-000-400008	Donations	200	0	0	0	0	0	0
017-000-420700	Miscellaneous	0	0	0	0	500,000	500,000	500,000
Total Revenues		1,060,891	155,029	5,073,731	488,731	9,275,000	9,275,000	9,275,000
	Transfers In	275,000	346,400	1,005,000	982,000	1,015,000	1,015,000	1,015,000
Total Resources		1,684,665	1,005,323	6,406,313	2,079,983	11,529,983	11,529,983	11,529,983
Requirements								
	Facilities/Special Projects	18,592	135,852	620,000	250,000	4,500,000	4,500,000	4,500,000
	Parks Projects	17,077	0	50,000	0	185,000	185,000	185,000
	Transportation Projects	32,331	9,582	170,000	170,000	340,000	340,000	340,000
	Water Projects	1,045,560	248,957	5,010,000	420,000	4,640,000	4,640,000	4,640,000
	Sewer Projects	67,211	1,680	0	0	300,000	300,000	300,000
	Storm Projects	0	0	0	0	0	0	0
	Sub-Total Requirements	1,180,771	396,071	5,850,000	840,000	9,965,000	9,965,000	9,965,000
	Transfers Out	0	0	0	0	0	0	0
017-174-640000	Contingency	0	0	556,313	0	1,564,983	1,564,983	1,564,983
Total Requirements		1,180,771	396,071	6,406,313	840,000	11,529,983	11,529,983	11,529,983



CAPITAL IMPROVEMENT PLAN 2021-2025

Introduction

The City of Carlton Capital Improvement Plan (CIP) is intended to identify the community's major infrastructure needs and establish a five-year plan for undertaking a range of projects focused in the areas of parks, utilities (water and sewer), streets, public facilities, and equipment. The plan is updated annually during the City's budget development process to reflect current financial and capital needs, as well as priorities established by the Carlton City Council.

Maintaining local infrastructure is one of the top responsibilities of municipal leaders to ensure a high quality of life, the health and safety of its citizens and to promote economic growth. Carlton continues to work diligently in all areas of community building and this document is an important guide for achieving success in Our Great Little Town.

The following information includes:

- List of future projects organized by service area
- Cost estimates (based on current marketplace rates)
- Proposed funding sources

The City of Carlton benefits from having an up-to-date plan for capital investment.

- There is better coordination between capital funding needs and supporting basic service delivery;
- The community's credit rating, stable tax rate, and lower debt service costs are maintained;
- Long-term capital financing is more economical;
- The City can coordinate public improvements with private economic development initiatives.

Parks

Project Number	Park Projects	Cost Estimate	FY21	FY22	FY23	FY24	FY25
1001	Ladd Gazebo-Ladd Fountain-Veterans Memorial	125,000	125,000				
1002	Wennerberg Play Structure	75,000	75,000				
1003	Hawn Creek Concrete Walking Path	20,000	20,000				
1004	Hawn Creek Shelter	20,000	20,000				
1005	Wennerberg Ballfield Planning	20,000	20,000				
1006	Ballfield Complex Renovation	175,000		175,000			
1007	Wennerberg Parking Paving	170,000				170,000	
1008	Wennerberg Park Trail Paving	200,000					200,000
Total		\$805,000	\$260,000	\$175,000	\$0	\$170,000	\$200,000

Funding Sources	Cost Estimate	FY21	FY22	FY23	FY24	FY25
SDC-Parks		75,000				
Loans						
Grants		75,000				
Donations						
CIF		110,000	175,000		170,000	200,000
Total	\$805,000	\$260,000	\$175,000	\$0	\$170,000	\$200,000

Parks

- 1001. Ladd Park Pavilion-Ladd Fountain-War Veteran Project**
This project provides for the construction of a shelter pavilion in Ladd Park in the area between the basketball court and Ladd Memorial. This facility is also intended to serve as a performance venue for special events.
- 1002. Wennerberg Play Structure**
The current structure is past useful life and is not ADA compliant.
- 1003. Hawn Creek Walking Path**
Construction of a path through the property offering access to future amenities and natural areas.
- 1004. Hawn Creek Picnic Shelter**
This project provides for the construction of a picnic shelter in Hawn Creek Park as identified in the park development plan.
- 1005. Wennerberg Ballfield Planning**
Study to evaluate the layout of the ballfields and supporting infrastructure.
- 1006. Ballfield Complex Renovation**
Implement plans for ballfield renovations identified in the plan (project 1005).
- 1007. Wennerberg Parking Paving**
Pave the existing parking areas in the park which is approximately 1,310-feet and 20-feet wide. The current gravel lot carries regular maintenance costs for grading and dust control and is inadequate for managing stormwater.
- 1008. Wennerberg Park Trail Paving**
Pave the existing access road in the park which is approximately 2,850-feet and 12-feet wide. The current gravel lot carries regular maintenance costs for grading and dust control.

Water

Project Number	Water Projects	Cost Estimate	FY21	FY22	FY23	FY24	FY25
2001	7 Mile Water Supply Line	3,300,000	3,300,000				
2002	Panther Creek Reservoir Dredging	2,400,000	1,290,000	1,110,000			
2003	First St. Capacity Upgrade – E. Main to E. Monroe	140,000	140,000				
2004	Reservoir Maintenance & Clear well Recoating & WTP Equipment	525,000	50,000	475,000			
2005	S 3rd St Washington to Polk Flows	200,000			200,000		
2006	E Monroe St - 1st St to 4th St Flows	217,000			33,000	184,000	
2007	E Monroe St - Pine St to 1st St Flows	130,000			20,000	110,000	
2008	Main St. – Yamhill to Pine Replace Water Line	120,000				20,000	100,000
2009	Park Polk to Adams Flows	184,000					184,000
2010	Harrison to Link Flows	392,000					392,000
	Total	\$7,608,000	\$4,780,000	\$1,585,000	\$253,000	\$314,000	\$676,000

Funding Sources	Cost Estimate	FY21	FY22	FY23	FY24	FY25
Water Fund						
CIF		50,000	1,110,000			
Grants		4,590,000				
SDC's		140,000	475,000	253,000	314,000	676,000
Total	\$7,608,000	\$4,780,000	\$1,585,000	\$253,000	\$314,000	\$676,000

Water

2001. 7 Mile Water Supply Line

The City’s water main line from the water plant to the concrete reservoir (approximately 7 miles) is beyond its useful life and over time has increased the amount of water loss as a result. The City was awarded a \$7.5 million from the State of Oregon to fund this project.

2002. Panther Creek Reservoir Dredging

Over many years the City’s water reservoir has lost storage capacity due to soil erosion. As Carlton grows, water demand is increasing creating the potential for future water shortages. The City was awarded \$2.5 million from the State of Oregon to fund this project.

2003. First Street Capacity Upgrade – E. Main to E. Monroe

This project provides a connection from the water main on E. Main St. to E. Monroe increasing capacity and creating a loop thereby improving fire flow to residential neighborhoods north of E. Main St.

2004. Reservoir Maintenance & Clear well Recoating & WTP Equipment

Periodically steel reservoirs need to be repainted on the interior and exterior to maintain the integrity of the steel shell. Depending upon system conditions this is usually required every 15 to 25 years. The current clear well has been in operation for 18 years. The reservoir is in good condition but requires improvements and a SCADA connection to the concrete reservoir. At the WTP the improvement includes replacement of 22 control valves, repaint the tanks and pipes and the site water pump skid needs to be replaced. Miscellaneous improvements include vents for the concrete reservoir, and a water service pump and tank skid.

2005. S. 3rd St. (Washington to Polk St. Flow)

Part of a series of water projects in the water master plan designed to improve flows to the southeast quadrant, providing improved service to the YC Elementary School and supporting future development in this area.

2006. E. Monroe St. (1st St. to 4th St. Flow)

Part of a series of water projects in the water master plan designed to improve flows to the northeast quadrant, providing improved service to established residential neighborhoods.

2007. E. Monroe St. (Pine St. to 1st St. Flow)

Part of a series of water projects in the water master plan designed to improve flows to the northeast quadrant, providing improved service to the YC Elementary School and future economic development in this area.

2008. Park St. (Polk to Adams Flow)

Part of a series of water projects in the water master plan designed to improve flows to the southwest quadrant.

2009. Harrison St. to Link St. Flow

Part of a series of water projects in the water master plan to improve flow in this area of the community.

2010. Main St. Water Line (Yamhill to Pine)

Part of a series of water projects in the water master plan to improve flow in this area of the community.

Sewer

Project Number	Sewer Projects	Cost Estimate	FY21	FY22	FY23	FY24	FY25
3001	ODOT HWY 47 Pipe Replacement	865,000	445,000	420,000			
3002	Hawn Creek Station Upgrade	800,000	600,000	200,000			
3003	WWTP Upgrade	4,000,000	570,000	2,060,000	1,370,000		
3004	Main St. Pipe Replacement	890,000			445,000	445,000	
3005	Grant St. Pipe Replacement	770,000				770,000	
3006	E. Main Pipe Replacement	840,000					840,000
Total		\$8,165,000	\$1,615,000	\$2,680,000	\$1,815,000	\$1,215,000	\$840,000

Funding Sources	Cost Estimate	FY21	FY22	FY23	FY24	FY25
Sewer Fund						
CIF		300,000	420,000			
Grants						
DEQ Financing			2,060,000	1,370,000		
SDC's		1,315,000	200,000	445,000	1,215,000	840,000
Total	\$8,165,000	\$1,615,000	\$2,680,000	\$1,815,000	\$1,215,000	\$840,000

Sewer

3001. ODOT HWY 47 Pipe Replacement

Clay sanitary sewer pipe along Pine and Monroe streets is aging and prone to failure. Replacement or existing pipe upgrades are intended and are to be done in conjunction with the planned ODOT OR-47 improvements.

3002. Hawn Creek Station Upgrade

As development continues to occur in the City, the capacity of the Hawn Creek pump station will need to be increased. This project will upgrade the pumps for additional capacity and replace aging controllers. The City is already experiencing more frequent bypass incidents.

3003. Wastewater Treatment Plant (WWTP) Upgrade

The City's wastewater treatment facilities are old and in need of several upgrades including replacement of the 10-inch gravity line, construction of a new pump station, upgrade of the disinfection system, addition of new biological treatment equipment, increased storage capacity, an upgraded effluent irrigation system, and installation of a new SCADA alarm system.

3004. W. Main St. Pipe Replacement (Pine St. to Scott St.)

Clay sanitary sewer pipe needs to be replaced to decrease inflow/infiltration into the sanitary sewer system and to prevent sinkholes or pipe collapse.

3005. Grant St. Pipe Replacement (Pine St. to Pump Station)

Clay sanitary sewer pipe needs to be replaced to decrease inflow/infiltration into the sanitary sewer system and to prevent sinkholes or pipe collapse.

3006. E. Main St. Pipe Replacement (Pine St. to 3rd St.)

Clay sanitary sewer pipe needs to be replaced to decrease inflow/infiltration into the sanitary sewer system and to prevent sinkholes or pipe collapse.

Streets

Project Number	Streets	Cost Estimate	FY21	FY22	FY23	FY24	FY25
4001	Paving Projects	200,000	40,000	40,000	40,000	40,000	40,000
4003	Pedestrian Improvements	150,000	30,000	30,000	30,000	30,000	30,000
4004	E Main Improvements SCA Phase 1	400,000	400,000				
4005	E Main Improvements SCA Phase 2	740,000		740,000			
4006	Grant St Sidewalks	400,000			50,000	350,000	
4007	W. Main Paving (Yamhill/Cunningham)	370,000					370,000
Total		\$2,260,000	\$470,000	\$810,000	\$120,000	\$420,000	\$440,000

Funding Sources	Cost Estimate	FY21	FY22	FY23	FY24	FY25
Transportation Fund						
CIF		240,000	110,000	70,000	70,000	70,000
Grants		100,000				
SDC's		130,000	700,000	50,000	350,000	370,000
Total	\$2,260,000	\$470,000	\$810,000	\$120,000	\$420,000	\$440,000

Streets

4001. Paving Projects

Beginning in FY16, the City Council initiated a program to pave deteriorating streets. This is a multi-year effort as funding for street and stormwater improvement projects is limited. Paving Projects planned for FY20/21 are:

- E. Monroe St. (2nd St. to 5th St.)
- Lincoln St. from Yamhill to Howe
- Howe from Lincoln to Johnson
- S. Cunningham St.
- S. Carr St.
- W. Washington St.
- W. Taylor St.

4002. Pedestrian Improvements

The City's pedestrian facilities throughout town are dilapidated 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 City pedestrian facilities in town.

4004. E. Main St. Improvements Phase 1 (Pine St. to 1st St.)

This work will include ADA-compliant ramps, cross-walks, reconstruction of portions of the street, grind and inlay portions of the street, repair, and replacement of curb, sidewalks, and storm drainage improvements from Pine St. to 1st Street.

4005. E. Main St. Improvements Phase 2 (1st St. to 3rd St.)

This work will include ADA-compliant ramps, cross-walks, reconstruction of portions of the street, grind and inlay portions of the street, repair, and replacement of curb, sidewalks, and storm drainage improvements from 1st Street to 3rd Street.

4006. Grant St Sidewalks (Cunningham to Wennerberg Park)

Widen the street to 24 feet and add curb & gutter, sidewalk, and storm drainage on one side

4007. West Main Street Pavement Improvements (Yamhill to Cunningham St.)

Provide a two-inch overlay and base improvements in select locations. This requires all ADA ramps to be brought up to code.

Facilities & Equipment

Project Number	Facilities & Equipment	Cost Estimate	FY21	FY22	FY23	FY24	FY25
5001	Addition to City Hall	4,000,000	4,000,000				
5002	Public Parking I (City Center)	500,000	500,000				
5003	Public Parking II (City Hall)	180,000	180,000				
5004	Public Parking III (City Hall)	200,000		200,000			
5005	Public Works Vehicle Replacement	60,000			60,000		
5006	Police Vehicle/Radio Replacement	219,000	53,000	53,000	53,000		60,000
Total		\$5,159,000	\$4,733,000	\$253,000	\$113,000		\$60,000

Funding Sources	Cost Estimate	FY21	FY22	FY23	FY24	FY25
CIF		180,000	200,000			
Loans		4,000,000				
Unfunded		500,000				
VERF		53,000	53,000	113,000		60,000
Total	\$5,159,000	\$4,733,000	\$253,000	\$260,000		\$60,000

Facilities & Equipment

5001. City Hall Construction

Constructed in 1974, the current City Hall building does not meet modern seismic code or energy efficiencies and does not have enough space for the general government and police operations including meeting facilities, office space, public restrooms, storage, and a variety of specialized secure areas required for the police.

5002. Public Parking Lot I (City Center)

A new public parking facility will be constructed in the City Center to accommodate approximately 50 vehicles. The project is in the planning stage and as yet unfunded.

5003 Public Parking Lot II (City Hall)

Remaining pole barns will be removed, and a combination police/public parking facility constructed.

5004. Public Parking Lot III (City Hall)

The current structure at 143 E. Main St. will be demolished and public parking constructed to accommodate approximately 20 vehicles.

5005. Public Works Vehicle Replacement

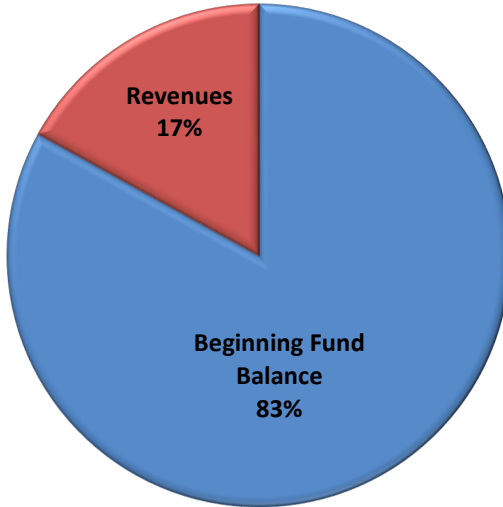
Public works will be replacing an old pickup service truck.

5006. Police Vehicle and Radio Replacement

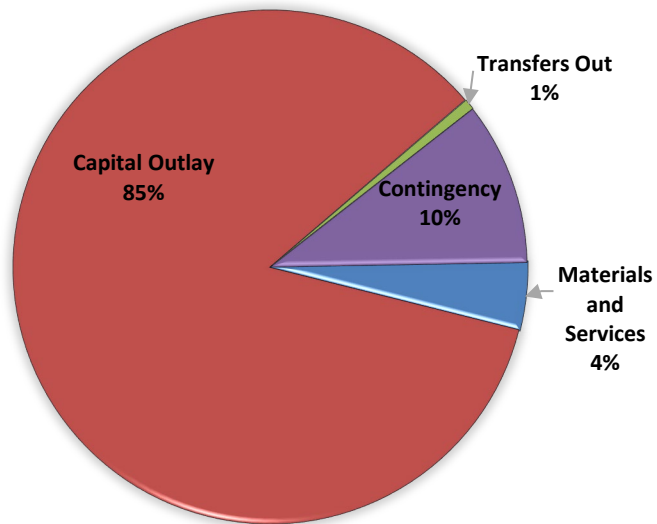
Police will be replacing an older police vehicle and replacing the old police radios with encrypted digital radios

FY21 System Development Fund

RESOURCES



REQUIREMENTS



Water System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Resources								
020-000-400100	Beginning Fund Balance	434,574	673,942	299,487	706,944	738,619	738,619	738,619
Revenues								
020-000-400400	Interest	1,860	3,308	2,000	3,400	3,000	3,000	3,000
020-000-400410	Reimbursement	205,827	20,486	25,925	22,000	106,920	106,920	106,920
020-000-400425	Compliance	6,009	598	755	650	3,120	3,120	3,120
020-000-403800	Improvements	86,508	8,610	10,895	9,000	44,940	44,940	44,940
Revenues		\$300,204	\$33,002	\$39,575	\$35,050	\$157,980	\$157,980	\$157,980
020-000-403775	Transfers: Water Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$300,204	\$33,002	\$39,575	\$35,050	\$157,980	\$157,980	\$157,980
Total Resources		\$734,778	\$706,944	\$339,062	\$741,994	\$896,599	\$896,599	\$896,599

Water System Development Fund Requirements

Material and Services								
020-200-600905	Improvement	0	0	8,333	3,375	10,000	10,000	10,000
020-200-600910	Reimbursement	0	0	8,333	0	10,000	10,000	10,000
020-200-600925	Compliance	0	0	8,334	0	10,000	10,000	10,000
Total Material and Services		\$0	\$0	\$25,000	\$3,375	\$30,000	\$30,000	\$30,000
Capital Outlay								
020-200-630100	Water Projects	60,836	0	314,062	0	756,599	756,599	756,599
Total Capital Outlay		\$60,836	\$0	\$314,062	\$0	\$756,599	\$756,599	\$756,599
Transfers								
	Transfers Out	0	0	0	0	20,000	20,000	20,000
Total Transfers		\$0	\$0	\$0	\$0	\$20,000	\$20,000	\$20,000
Contingency								
020-000-650000	Operating Contingency	0	0	0	0	90,000	90,000	90,000
Total Contingency		\$0	\$0	\$0	\$0	\$90,000	\$90,000	\$90,000

Water SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Beginning Fund Balance	434,574	673,942	299,487	706,944	738,619	738,619	738,619
Revenues	300,204	33,002	39,575	35,050	157,980	157,980	157,980
Transfers	0	0	0	0	0	0	0
Total Resources	\$734,778	\$706,944	\$339,062	\$741,994	\$896,599	\$896,599	\$896,599
Requirements							
Material and Services	0	0	25,000	3,375	30,000	30,000	30,000
Capital Outlay	60,836	0	314,062	0	756,599	756,599	756,599
Transfers	0	0	0	0	20,000	20,000	20,000
Contingency	0	0	0	0	90,000	90,000	90,000
Total Requirements	\$60,836	\$0	\$339,062	\$3,375	\$896,599	\$896,599	\$896,599
Over/Under (+/-)	673,942	706,944	0	738,619	0	0	0
Ending Fund Balance	\$673,942	\$706,944	\$0	\$738,619	\$0	\$0	\$0

Sewer System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
020-000-400110	Beginning Fund Balance	663,465	935,903	936,203	941,782	964,782	964,782	964,782
Revenues								
020-000-400405	Interest	1,859	3,308	2,000	3,000	3,000	3,000	3,000
020-000-403801	Reimbursement	270,579	27,160	68,740	30,000	133,220	133,220	133,220
020-000-400412	Improvement	0	0	0	0	23,380	23,380	23,380
020-000-400413	Compliance	0	0	0	0	4,060	4,060	4,060
Revenues		\$272,438	\$30,468	\$70,740	\$33,000	\$163,660	\$163,660	\$163,660
020-000-403802	Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$272,438	\$30,468	\$70,740	\$33,000	\$163,660	\$163,660	\$163,660
Total Resources		\$935,903	\$966,371	\$1,006,943	\$974,782	\$1,128,442	\$1,128,442	\$1,128,442

Sewer System Development Fund Requirements

Material and Services								
020-20-600930	Reimbursement	0	0	0	0	10,000	10,000	10,000
020-200-600931	Improvement	0	0	0	0	20,000	20,000	20,000
020-200-600932	Compliance	0	0	0	0	10,000	10,000	10,000
020-200-608000	Professional Services	0	5,360	25,000	10,000	0	0	0
Total Material and Services		\$0	\$5,360	\$25,000	\$10,000	\$40,000	\$40,000	\$40,000

Capital Outlay

020-200-630200	Sewer Improvement Projects	0	19,229	981,943	0	978,442	978,442	978,442
Total Capital Outlay		\$0	\$19,229	\$981,943	\$0	\$978,442	\$978,442	\$978,442

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	0	0	110,000	110,000	110,000
Total Contingency		\$0	\$0	\$0	\$0	\$110,000	\$110,000	\$110,000

Sewer SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Beginning Fund Balance	663,465	935,903	936,203	941,782	964,782	964,782	964,782
Revenues	272,438	30,468	70,740	33,000	163,660	163,660	163,660
Transfers	0	0	0	0	0	0	0
Total Resources	\$935,903	\$966,371	\$1,006,943	\$974,782	\$1,128,442	\$1,128,442	\$1,128,442
Requirements							
Material and Services	0	5,360	25,000	10,000	40,000	40,000	40,000
Capital Outlay	0	19,229	981,943	0	978,442	978,442	978,442
Transfers	0	0	0	0	0	0	0
Contingency	0	0	0	0	110,000	110,000	110,000
Total Requirements	\$0	\$24,589	\$1,006,943	\$10,000	\$1,128,442	\$1,128,442	\$1,128,442
Over/Under (+/-)	935,903	941,782	0	964,782	0	0	0
Ending Fund Balance	\$935,903	\$941,782	\$0	\$964,782	\$0	\$0	\$0

Transportation System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Resources								
020-000-400115	Beginning Fund Balance	190,800	328,158	332,158	366,764	354,764	354,764	354,764
Revenues								
020-000-400411	Interest	1,859	3,308	2,000	3,000	3,000	3,000	3,000
020-000-403805	Transportation Receipts	135,499	35,353	40,000	20,000	76,580	76,580	76,580
Revenues		\$137,358	\$38,661	\$42,000	\$23,000	\$79,580	\$79,580	\$79,580
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$137,358	\$38,661	\$42,000	\$23,000	\$79,580	\$79,580	\$79,580
Total Resources		\$328,158	\$366,819	\$374,158	\$389,764	\$434,344	\$434,344	\$434,344

Transportation System Development Fund Requirements

Material and Services								
020-200-608100	Professional Services	0	0	20,000	0	50,000	50,000	50,000
Total Material and Services		\$0	\$0	\$20,000	\$0	\$50,000	\$50,000	\$50,000
Capital Outlay								
020-200-630300	Transportation Projects	0	55	329,158	10,000	339,344	339,344	339,344
Total Capital Outlay		\$0	\$55	\$329,158	\$10,000	\$339,344	\$339,344	\$339,344
Transfers								
020-200-620500	Transfers Out	0	0	25,000	25,000	0	0	0
Total Transfers		\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0
Contingency								
020-200-650200	Contingency	0	0	0	0	45,000	45,000	45,000
Total Contingency		\$0	\$0	\$0	\$0	\$45,000	\$45,000	\$45,000

Transportation SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Beginning Fund Balance	190,800	328,158	332,158	366,764	354,764	354,764	354,764
Revenues	137,358	38,661	42,000	23,000	79,580	79,580	79,580
Transfers	0	0	0	0	0	0	0
Total Resources	\$328,158	\$366,819	\$374,158	\$389,764	\$434,344	\$434,344	\$434,344
Requirements							
Material and Services	0	0	20,000	0	50,000	50,000	50,000
Capital Outlay	0	55	329,158	10,000	339,344	339,344	339,344
Transfers	0	0	25,000	25,000	0	0	0
Contingency	0	0	0	0	45,000	45,000	45,000
Total Requirements	\$0	\$55	\$374,158	\$35,000	\$434,344	\$434,344	\$434,344
Over/Under (+/-)	328,158	366,764	0	354,764	0	0	0
Ending Fund Balance	\$328,158	\$366,764	\$0	\$354,764	\$0	\$0	\$0

Parks System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Resources								
020-000-400120	Beginning Fund Balance	31,709	100,340	88,900	98,429	76,429	76,429	76,429
Revenues								
020-000-400420	Interest	1,859	3,308	2,000	3,000	3,000	3,000	3,000
020-000-403810	Park Receipts	66,772	7,659	19,000	10,000	38,960	38,960	38,960
Revenues		\$68,631	\$10,967	\$21,000	\$13,000	\$41,960	\$41,960	\$41,960
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$68,631	\$10,967	\$21,000	\$13,000	\$41,960	\$41,960	\$41,960
Total Resources		\$100,340	\$111,307	\$109,900	\$111,429	\$118,389	\$118,389	\$118,389

Parks System Development Fund Requirements

Materials and Services								
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	12,878	84,900	10,000	103,389	103,389	103,389
Total Capital Outlay		\$0	\$12,878	\$84,900	\$10,000	\$103,389	\$103,389	\$103,389
Transfers								
020-200-620600	Transfers Out	0	0	25,000	25,000	0	0	0
Total Transfers		\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0
Contingency								
020-200-650300	Contingency	0	0	0	0	15,000	15,000	15,000
Total Contingency		\$0	\$0	\$0	\$0	\$15,000	\$15,000	\$15,000

Parks SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Beginning Fund Balance	31,709	100,340	88,900	98,429	76,429	76,429	76,429
Revenues	68,631	10,967	21,000	13,000	41,960	41,960	41,960
Transfers	0	0	0	0	0	0	0
Total Resources	\$100,340	\$111,307	\$109,900	\$111,429	\$118,389	\$118,389	\$118,389
Requirements							
Material and Services	0	0	0	0	0	0	0
Capital Outlay	0	12,878	84,900	10,000	103,389	103,389	103,389
Transfers	0	0	25,000	25,000	0	0	0
Contingency	0	0	0	0	15,000	15,000	15,000
Total Requirements	\$0	\$12,878	\$109,900	\$35,000	\$118,389	\$118,389	\$118,389
Over/Under (+/-)	100,340	98,429	0	76,429	0	0	0
Ending Fund Balance	\$100,340	\$98,429	\$0	\$76,429	\$0	\$0	\$0

Stormwater System Development Fund Revenue

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Resources								
020-000-400105	Beginning Fund Balance	170,870	245,471	236,081	235,181	249,181	249,181	249,181
Revenues								
020-000-400430	Interest	1,859	3,308	2,000	3,000	3,000	3,000	3,000
020-000-403815	Stormwater Receipts	72,742	8,936	12,000	11,000	40,680	40,680	40,680
Revenues		\$74,601	\$12,244	\$14,000	\$14,000	\$43,680	\$43,680	\$43,680
020-000-403800	Transfer: Street Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$74,601	\$12,244	\$14,000	\$14,000	\$43,680	\$43,680	\$43,680
Total Resources		\$245,471	\$257,715	\$250,081	\$249,181	\$292,861	\$292,861	\$292,861

Stormwater System Development Fund Requirements

Material and Services								
020-200-608300	Professional Services	0	0	15,000	0	0	0	0
Total Material and Services		\$0	\$0	\$15,000	\$0	\$0	\$0	\$0
Capital Outlay								
020-200-630500	Storm Improvements	0	6,724	235,081	0	257,861	257,861	257,861
Total Capital Outlay		\$0	\$6,724	\$235,081	\$0	\$257,861	\$257,861	\$257,861
Transfers								
020-200-620700	Transfers	0	15,810	0	0	0	0	0
Total Transfers		\$0	\$15,810	\$0	\$0	\$0	\$0	\$0
Contingency								
020-200-650400	Contingency	0	0	0	0	35,000	35,000	35,000
Total Contingency		\$0	\$0	\$0	\$0	\$35,000	\$35,000	\$35,000

Stormwater SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Beginning Fund Balance	170,870	245,471	236,081	235,181	249,181	249,181	249,181
Revenues	74,601	12,244	14,000	14,000	43,680	43,680	43,680
Transfers	0	0	0	0	0	0	0
Total Resources	\$245,471	\$257,715	\$250,081	\$249,181	\$292,861	\$292,861	\$292,861
Requirements							
Material and Services	0	0	15,000	0	0	0	0
Capital Outlay	0	6,724	235,081	0	257,861	257,861	257,861
Transfers	0	15,810	0	0	0	0	0
Contingency	0	0	0	0	35,000	35,000	35,000
Total Requirements	\$0	\$22,534	\$250,081	\$0	\$292,861	\$292,861	\$292,861
Over/Under (+/-)	245,471	235,181	0	249,181	0	0	0
Ending Fund Balance	\$245,471	\$235,181	\$0	\$249,181	\$0	\$0	\$0

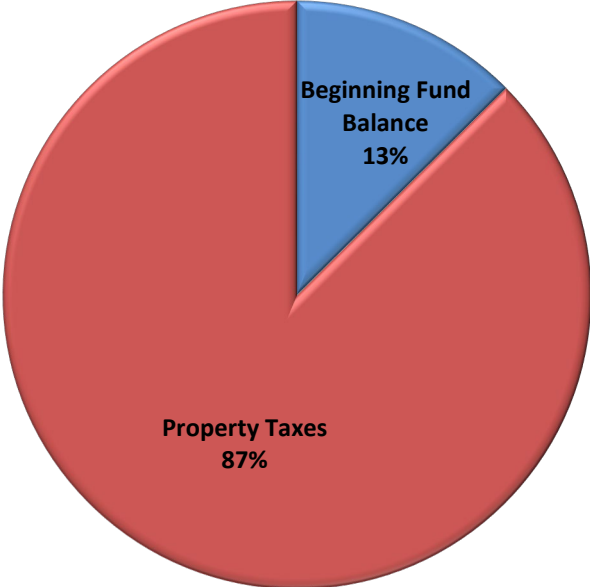
Resources	Actual 2017-18	Actual 2018-19	Adopted 2019-20	Estimate 2019-20	Proposed 2020-21	Approved 2020-21	Adopted 2020-21
Beginning Fund Balance	1,491,418	2,283,814	1,892,829	2,349,100	2,383,775	2,383,775	2,383,775
Total Revenues	853,232	125,342	187,315	118,050	486,860	486,860	486,860
Total SD Resources Avail.	2,344,650	2,409,156	2,080,144	2,467,150	2,870,635	2,870,635	2,870,635

Requirements							
Material and Services	0	5,360	85,000	13,375	120,000	120,000	120,000
Capital Outlay	60,836	38,886	1,945,144	20,000	2,435,635	2,435,635	2,435,635
Transfers	0	15,810	50,000	50,000	20,000	20,000	20,000
Contingency	0	0	0	0	295,000	295,000	295,000
Total SD Requirements	60,836	60,056	2,080,144	83,375	2,870,635	2,870,635	2,870,635

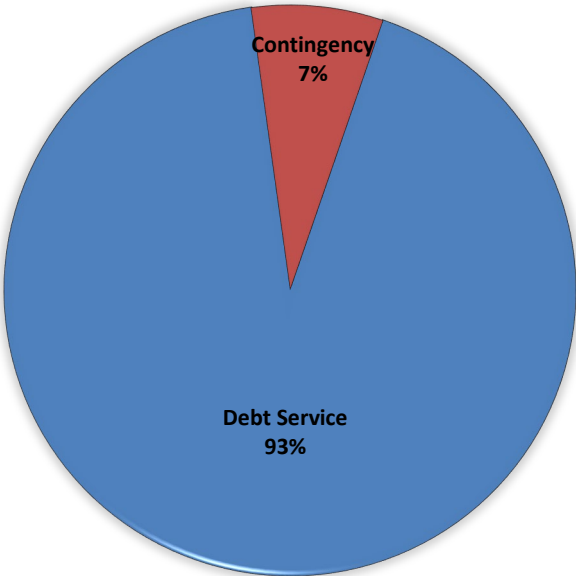
Total SDC Ending Fund Bal.	2,283,814	2,349,100	0	2,383,775	0	0	0
----------------------------	-----------	-----------	---	-----------	---	---	---

FY21 GO Bond 2015 Pool Fund

RESOURCES



REQUIREMENTS



GO Bond 2015 - Pool Project

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Resources								
024-000-300000	Beginning Fund Balance	4,280	5,012	7,821	9,095	9,308	9,308	9,308
Revenues								
024-000-400200	Current Property Tax	60,011	62,510	58,000	62,000	56,549	56,549	56,549
024-000-400300	Delinquent Property Tax	521	1,445	500	1,200	1,000	1,000	1,000
024-000-400400	Interest	72	0	0	0	0	0	0
Total Revenues		60,604	63,955	58,500	63,200	57,549	57,549	57,549
Total Resources		\$64,884	\$68,967	\$66,321	\$72,295	\$66,857	\$66,857	\$66,857

GO Bond Fund 2015 - Requirements

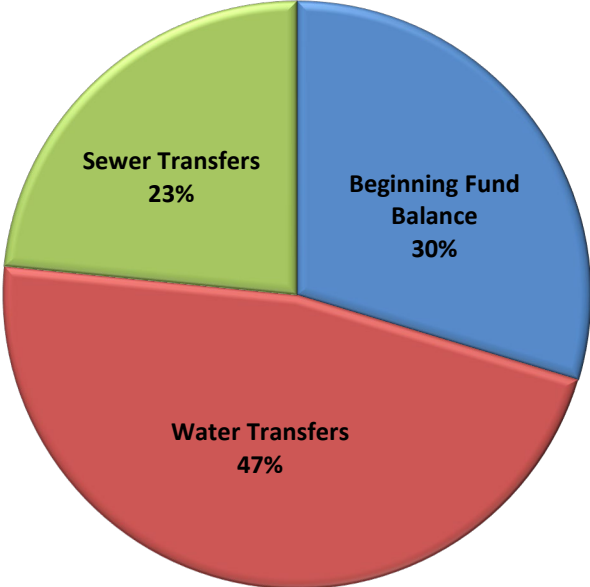
Debt Service								
024-240-620525	Western Alliance - Principal	25,000	25,000	30,000	30,000	30,000	30,000	30,000
024-240-620550	Western Alliance - Interest	34,872	34,872	32,987	32,987	31,857	31,857	31,857
Total Debt Service		\$59,872	\$59,872	\$62,987	\$62,987	\$61,857	\$61,857	\$61,857
Contingency								
024-240-640000	Contingency	0	0	0	0	0	0	0
024-240-650000	Unappropriated Contingency	0	0	3,334	0	5,000	5,000	5,000
Total Contingency		\$0	\$0	\$3,334	\$0	\$5,000	\$5,000	\$5,000
Total Requirements - GO Bond 2015		\$59,872	\$59,872	\$66,321	\$62,987	\$66,857	\$66,857	\$66,857

GO 2015 - Pool Project Bond Fund Revenues and Requirements

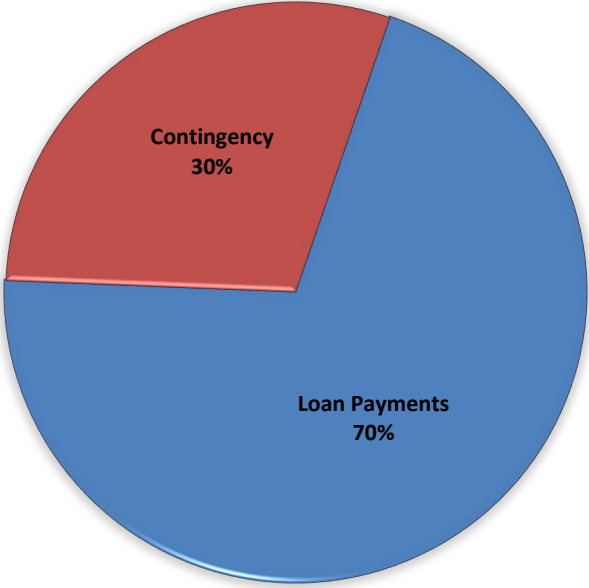
		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Resources								
	Beginning Fund Balance	4,280	5,012	7,821	9,095	9,308	9,308	9,308
	Revenues	60,604	63,955	58,500	63,200	57,549	57,549	57,549
Total Resources		\$64,884	\$68,967	\$66,321	\$72,295	\$66,857	\$66,857	\$66,857
Requirements								
	Debt Service	59,872	59,872	62,987	62,987	61,857	61,857	61,857
	Contingency	0	0	3,334	0	5,000	5,000	5,000
Total Requirements		\$59,872	\$59,872	\$66,321	\$62,987	\$66,857	\$66,857	\$66,857
Over/Under (+/-)								
	Ending Fund Balance	\$5,012	\$9,095	\$0	\$9,308	\$0	\$0	\$0

FY21 Debt Service Fund

RESOURCES



REQUIREMENTS



Debt Service Fund Revenue		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
026-000-300000	Beginning Fund Balance	\$158,646	\$158,646	\$166,227	\$163,854	\$163,854	\$163,854	\$163,854
Revenues								
026-000-403700	Transfer: General Fund	31,063	31,063	191,063	191,063	0	0	0
026-000-403800	Transfer: Water Fund	166,677	169,555	226,972	266,604	259,211	259,211	259,211
026-000-403900	Transfer: Sewer Fund	123,469	123,469	135,469	129,513	129,513	129,513	129,513
Total Transfers		\$321,209	\$324,087	\$553,504	\$587,180	\$388,724	\$388,724	\$388,724
Total Resources		\$479,855	\$482,733	\$719,731	\$751,034	\$552,578	\$552,578	\$552,578

Debt Service Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Debt Service								
026-260-620415	IFA- S150008 Meadowlake Prin.	0	0	60,000	0	30,929	30,929	30,929
026-260-620418	IFA-S150008 Meadowlake Int.	0	0	0	99,632	63,921	63,921	63,921
026-260-620420	IFA Loan - Wastewater MP Prin.	0	0	12,000	5,652	5,556	5,556	5,556
026-260-620425	IFA Loan-Wastewater MP Int.	0	0	0	392	488	488	488
026-260-620535	Citizens Bank - Prin.	19,495	20,656	133,745	133,745	0	0	0
026-260-620545	Citizens Bank - Int.	11,568	10,406	57,318	57,318	0	0	0
026-260-620540	Water Bond Series 2007 Prin	50,000	50,000	55,000	55,000	55,000	55,000	55,000
026-260-620550	Water Bond Series 2007 Int	29,485	27,110	24,735	24,735	22,123	22,123	22,123
026-260-620600	OBDD SWRL S99099 Prin	74,716	75,463	76,217	76,217	76,980	76,980	76,980
026-260-620610	OBDD SWRL S99099 Int	12,027	11,280	10,525	10,525	9,763	9,763	9,763
026-260-620660	Bond Fees	450	495	495	495	495	495	495
026-260-620700	OBDD Y09002-Swr. Prin	54,011	56,707	59,536	59,536	62,507	62,507	62,507
026-260-620710	OBDD Y09002-Sewer Int	69,457	66,762	63,933	63,933	60,962	60,962	60,962
Total Debt Service		\$321,209	\$318,879	\$553,504	\$587,180	\$388,724	\$388,724	\$388,724
Contingency								
026-260-650000	Unappropriated Contingency	0	0	166,227	0	163,854	163,854	163,854
Total Contingency		\$0	\$0	\$166,227	\$0	\$163,854	\$163,854	\$163,854

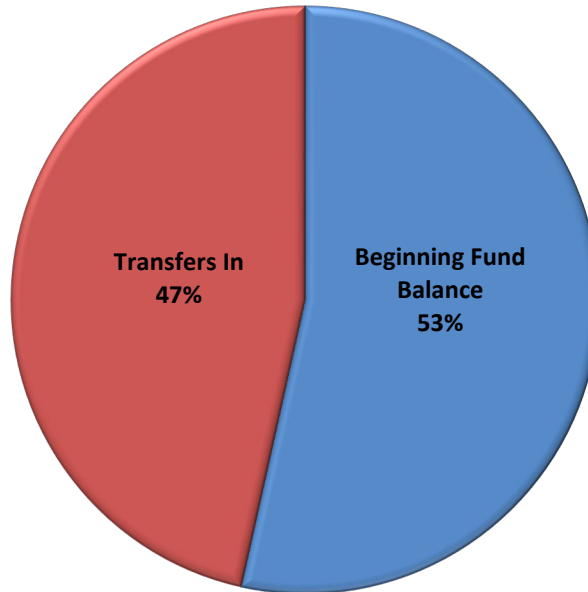
Water Sewer
259,211 129,513

Debt Service Fund Revenues and Requirements

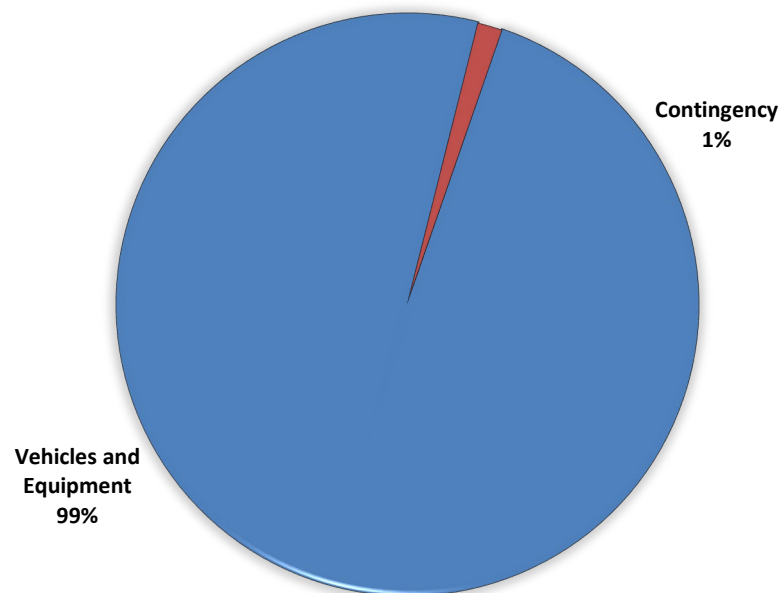
Resources		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Beginning Fund Balance		158,646	158,646	166,227	163,854	163,854	163,854	163,854
Transfers		321,209	324,087	553,504	587,180	388,724	388,724	388,724
Total Resources		\$479,855	\$482,733	\$719,731	\$751,034	\$552,578	\$552,578	\$552,578
Requirements								
Debt Service		321,209	318,879	553,504	587,180	388,724	388,724	388,724
Contingency		0	0	166,227	0	163,854	163,854	163,854
Total Requirements		\$321,209	\$318,879	\$719,731	\$587,180	\$552,578	\$552,578	\$552,578
Over/Under (+/-)		158,646	163,854	0	163,854	0	0	0
Ending Fund Balance		\$158,646	\$163,854	\$0	\$163,854	\$0	\$0	\$0

FY21 Vehicle/Equipment Fund

RESOURCES



REQUIREMENTS



Vehicle/Equipment Replacement Fund

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
027-000-300000	Beginning Fund Balance	\$56,749	\$56,749	\$56,749	\$56,749	\$28,749	\$28,749	\$28,749
Transfers								
027-000-401420	Transfers In	0	0	0	0	25,000	25,000	25,000
Transfers		0	0	0	0	25,000	25,000	25,000
Total Revenues		\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
Total Resources		\$56,749	\$56,749	\$56,749	\$56,749	\$53,749	\$53,749	\$53,749

Vehicle/Equipment Replacement Fund Requirements

Capital Outlay								
027-127-620500	Vehicles and Equipment	0	0	56,749	28,000	53,000	53,000	53,000
Total Capital Outlay		\$0	\$0	\$56,749	\$28,000	\$53,000	\$53,000	\$53,000
Transfers								
Transfers Out								
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
027-127-640000	Contingency		0	0	0		0	0
027-127-650000	Unappropriated Contingency					749	749	749
Total Contingency		\$0	\$0	\$0	\$0	\$749	\$749	\$749

Vehicle/Equipment Replacement Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Resources								
	Beginning Fund Balance	56,749	56,749	56,749	56,749	28,749	28,749	28,749
	Transfers	0	0	0	0	25,000	25,000	25,000
Total Resources		\$56,749	\$56,749	\$56,749	\$56,749	\$53,749	\$53,749	\$53,749
Requirements								
	Capital Outlay	0	0	56,749	28,000	53,000	53,000	53,000
	Transfers	0	0	0	0	0	0	0
	Contingency	0	0	0	0	749	749	749
Total Requirements		\$0	\$0	\$56,749	\$28,000	\$53,749	\$53,749	\$53,749
Over/Under (+/-)		56,749	56,749	0	28,749	0	0	0
Ending Fund Balance		\$56,749	\$56,749	\$0	\$28,749	\$0	\$0	\$0



**FY21
Annual Budget
Appendices**

**City of Carlton
Compensation Schedule - Fiscal Year 2021**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
1	YEARLY	28,727.20	29,445.38	30,181.52	30,936.06	31,709.46	32,502.19	33,314.75	34,147.62	35,001.31	35,876.34	36,773.25
	MONTHLY	2,393.93	2,453.78	2,515.13	2,578.00	2,642.45	2,708.52	2,776.23	2,845.63	2,916.78	2,989.70	3,064.44
	BI-MONTHLY	1196.97	1226.89	1257.56	1289.00	1321.23	1354.26	1388.11	1422.82	1458.39	1494.85	1532.22
	HOURLY	13.8112	14.1564	14.5103	14.8731	15.2449	15.6261	16.0167	16.4171	16.8276	17.2482	17.6794
2	YEARLY	29,445.38	30,181.52	30,936.06	31,709.46	32,502.19	33,314.75	34,147.62	35,001.31	35,876.34	36,773.25	37,692.58
	MONTHLY	2,453.78	2,515.13	2,578.00	2,642.45	2,708.52	2,776.23	2,845.63	2,916.78	2,989.70	3,064.44	3,141.05
	BI-MONTHLY	1226.89	1257.56	1289.00	1321.23	1354.26	1388.11	1422.82	1458.39	1494.85	1532.22	1570.52
	HOURLY	14.1564	14.5103	14.8731	15.2449	15.6261	16.0167	16.4171	16.8276	17.2482	17.6794	18.1214
3	YEARLY	30,181.52	30,936.06	31,709.46	32,502.19	33,314.75	34,147.62	35,001.31	35,876.34	36,773.25	37,692.58	38,634.89
	MONTHLY	2,515.13	2,578.00	2,642.45	2,708.52	2,776.23	2,845.63	2,916.78	2,989.70	3,064.44	3,141.05	3,219.57
	BI-MONTHLY	1257.56	1289.00	1321.23	1354.26	1388.11	1422.82	1458.39	1494.85	1532.22	1570.52	1609.79
	HOURLY	14.5103	14.8731	15.2449	15.6261	16.0167	16.4171	16.8276	17.2482	17.6794	18.1214	18.5745
4	YEARLY	30,936.06	31,709.46	32,502.19	33,314.75	34,147.62	35,001.31	35,876.34	36,773.25	37,692.58	38,634.89	39,600.77
	MONTHLY	2,578.00	2,642.45	2,708.52	2,776.23	2,845.63	2,916.78	2,989.70	3,064.44	3,141.05	3,219.57	3,300.06
	BI-MONTHLY	1289.00	1321.23	1354.26	1388.11	1422.82	1458.39	1494.85	1532.22	1570.52	1609.79	1650.03
	HOURLY	14.8731	15.2449	15.6261	16.0167	16.4171	16.8276	17.2482	17.6794	18.1214	18.5745	19.0388
5	YEARLY	31,709.46	32,502.19	33,314.75	34,147.62	35,001.31	35,876.34	36,773.25	37,692.58	38,634.89	39,600.77	40,590.79
	MONTHLY	2,642.45	2,708.52	2,776.23	2,845.63	2,916.78	2,989.70	3,064.44	3,141.05	3,219.57	3,300.06	3,382.57
	BI-MONTHLY	1321.23	1354.26	1388.11	1422.82	1458.39	1494.85	1532.22	1570.52	1609.79	1650.03	1691.28
	HOURLY	15.2449	15.6261	16.0167	16.4171	16.8276	17.2482	17.6794	18.1214	18.5745	19.0388	19.5148
6	YEARLY	32,502.19	33,314.75	34,147.62	35,001.31	35,876.34	36,773.25	37,692.58	38,634.89	39,600.77	40,590.79	41,605.56
	MONTHLY	2,708.52	2,776.23	2,845.63	2,916.78	2,989.70	3,064.44	3,141.05	3,219.57	3,300.06	3,382.57	3,467.13
	BI-MONTHLY	1354.26	1388.11	1422.82	1458.39	1494.85	1532.22	1570.52	1609.79	1650.03	1691.28	1733.56
	HOURLY	15.6261	16.0167	16.4171	16.8276	17.2482	17.6794	18.1214	18.5745	19.0388	19.5148	20.0027
7 Office Specialist Parks Maintenance	YEARLY	33,314.75	34,147.62	35,001.31	35,876.34	36,773.25	37,692.58	38,634.89	39,600.77	40,590.79	41,605.56	42,645.69
	MONTHLY	2,776.23	2,845.63	2,916.78	2,989.70	3,064.44	3,141.05	3,219.57	3,300.06	3,382.57	3,467.13	3,553.81
	BI-MONTHLY	1388.11	1422.82	1458.39	1494.85	1532.22	1570.52	1609.79	1650.03	1691.28	1733.56	1776.90
	HOURLY	16.0167	16.4171	16.8276	17.2482	17.6794	18.1214	18.5745	19.0388	19.5148	20.0027	20.5027
8	YEARLY	34,147.62	35,001.31	35,876.34	36,773.25	37,692.58	38,634.89	39,600.77	40,590.79	41,605.56	42,645.69	43,711.84
	MONTHLY	2,845.63	2,916.78	2,989.70	3,064.44	3,141.05	3,219.57	3,300.06	3,382.57	3,467.13	3,553.81	3,642.65
	BI-MONTHLY	1422.82	1458.39	1494.85	1532.22	1570.52	1609.79	1650.03	1691.28	1733.56	1776.90	1821.33
	HOURLY	16.4171	16.8276	17.2482	17.6794	18.1214	18.5745	19.0388	19.5148	20.0027	20.5027	21.0153
9	YEARLY	35,001.31	35,876.34	36,773.25	37,692.58	38,634.89	39,600.77	40,590.79	41,605.56	42,645.69	43,711.84	44,804.63
	MONTHLY	2,916.78	2,989.70	3,064.44	3,141.05	3,219.57	3,300.06	3,382.57	3,467.13	3,553.81	3,642.65	3,733.72
	BI-MONTHLY	1458.39	1494.85	1532.22	1570.52	1609.79	1650.03	1691.28	1733.56	1776.90	1821.33	1866.86
	HOURLY	16.8276	17.2482	17.6794	18.1214	18.5745	19.0388	19.5148	20.0027	20.5027	21.0153	21.5407
10	YEARLY	35,876.34	36,773.25	37,692.58	38,634.89	39,600.77	40,590.79	41,605.56	42,645.69	43,711.84	44,804.63	45,924.75
	MONTHLY	2,989.70	3,064.44	3,141.05	3,219.57	3,300.06	3,382.57	3,467.13	3,553.81	3,642.65	3,733.72	3,827.06
	BI-MONTHLY	1494.85	1532.22	1570.52	1609.79	1650.03	1691.28	1733.56	1776.90	1821.33	1866.86	1913.53
	HOURLY	17.2482	17.6794	18.1214	18.5745	19.0388	19.5148	20.0027	20.5027	21.0153	21.5407	22.0792
11 Utility-Court Clerk Accounting Specialist	YEARLY	36,773.25	37,692.58	38,634.89	39,600.77	40,590.79	41,605.56	42,645.69	43,711.84	44,804.63	45,924.75	47,072.87
	MONTHLY	3,064.44	3,141.05	3,219.57	3,300.06	3,382.57	3,467.13	3,553.81	3,642.65	3,733.72	3,827.06	3,922.74
	BI-MONTHLY	1532.22	1570.52	1609.79	1650.03	1691.28	1733.56	1776.90	1821.33	1866.86	1913.53	1961.37
	HOURLY	17.6794	18.1214	18.5745	19.0388	19.5148	20.0027	20.5027	21.0153	21.5407	22.0792	22.6312

**City of Carlton
Compensation Schedule - Fiscal Year 2021**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
12	YEARLY	37,692.58	38,634.89	39,600.77	40,590.79	41,605.56	42,645.69	43,711.84	44,804.63	45,924.75	47,072.87	48,249.69
	MONTHLY	3,141.05	3,219.57	3,300.06	3,382.57	3,467.13	3,553.81	3,642.65	3,733.72	3,827.06	3,922.74	4,020.81
	BI-MONTHLY	1570.52	1609.79	1650.03	1691.28	1733.56	1776.90	1821.33	1866.86	1913.53	1961.37	2010.40
	HOURLY	18.1214	18.5745	19.0388	19.5148	20.0027	20.5027	21.0153	21.5407	22.0792	22.6312	23.1970
13 Clerk/Financial	YEARLY	38,634.89	39,600.77	40,590.79	41,605.56	42,645.69	43,711.84	44,804.63	45,924.75	47,072.87	48,249.69	49,455.93
	MONTHLY	3,219.57	3,300.06	3,382.57	3,467.13	3,553.81	3,642.65	3,733.72	3,827.06	3,922.74	4,020.81	4,121.33
	BI-MONTHLY	1609.79	1650.03	1691.28	1733.56	1776.90	1821.33	1866.86	1913.53	1961.37	2010.40	2060.66
	HOURLY	18.5745	19.0388	19.5148	20.0027	20.5027	21.0153	21.5407	22.0792	22.6312	23.1970	23.7769
14	YEARLY	39,600.77	40,590.79	41,605.56	42,645.69	43,711.84	44,804.63	45,924.75	47,072.87	48,249.69	49,455.93	50,692.33
	MONTHLY	3,300.06	3,382.57	3,467.13	3,553.81	3,642.65	3,733.72	3,827.06	3,922.74	4,020.81	4,121.33	4,224.36
	BI-MONTHLY	1650.03	1691.28	1733.56	1776.90	1821.33	1866.86	1913.53	1961.37	2010.40	2060.66	2112.18
	HOURLY	19.0388	19.5148	20.0027	20.5027	21.0153	21.5407	22.0792	22.6312	23.1970	23.7769	24.3713
15 Utility Worker	YEARLY	40,590.79	41,605.56	42,645.69	43,711.84	44,804.63	45,924.75	47,072.87	48,249.69	49,455.93	50,692.33	51,959.64
	MONTHLY	3,382.57	3,467.13	3,553.81	3,642.65	3,733.72	3,827.06	3,922.74	4,020.81	4,121.33	4,224.36	4,329.97
	BI-MONTHLY	1691.28	1733.56	1776.90	1821.33	1866.86	1913.53	1961.37	2010.40	2060.66	2112.18	2164.98
	HOURLY	19.5148	20.0027	20.5027	21.0153	21.5407	22.0792	22.6312	23.1970	23.7769	24.3713	24.9806
16 Utility Worker I	YEARLY	41,605.56	42,645.69	43,711.84	44,804.63	45,924.75	47,072.87	48,249.69	49,455.93	50,692.33	51,959.64	53,258.63
	MONTHLY	3,467.13	3,553.81	3,642.65	3,733.72	3,827.06	3,922.74	4,020.81	4,121.33	4,224.36	4,329.97	4,438.22
	BI-MONTHLY	1733.56	1776.90	1821.33	1866.86	1913.53	1961.37	2010.40	2060.66	2112.18	2164.98	2219.11
	HOURLY	20.0027	20.5027	21.0153	21.5407	22.0792	22.6312	23.1970	23.7769	24.3713	24.9806	25.6051
17	YEARLY	42,645.69	43,711.84	44,804.63	45,924.75	47,072.87	48,249.69	49,455.93	50,692.33	51,959.64	53,258.63	54,590.09
	MONTHLY	3,553.81	3,642.65	3,733.72	3,827.06	3,922.74	4,020.81	4,121.33	4,224.36	4,329.97	4,438.22	4,549.17
	BI-MONTHLY	1776.90	1821.33	1866.86	1913.53	1961.37	2010.40	2060.66	2112.18	2164.98	2219.11	2274.59
	HOURLY	20.5027	21.0153	21.5407	22.0792	22.6312	23.1970	23.7769	24.3713	24.9806	25.6051	26.2452
18 Utility Worker 2	YEARLY	43,711.84	44,804.63	45,924.75	47,072.87	48,249.69	49,455.93	50,692.33	51,959.64	53,258.63	54,590.09	55,954.85
	MONTHLY	3,642.65	3,733.72	3,827.06	3,922.74	4,020.81	4,121.33	4,224.36	4,329.97	4,438.22	4,549.17	4,662.90
	BI-MONTHLY	1821.33	1866.86	1913.53	1961.37	2010.40	2060.66	2112.18	2164.98	2219.11	2274.59	2331.45
	HOURLY	21.0153	21.5407	22.0792	22.6312	23.1970	23.7769	24.3713	24.9806	25.6051	26.2452	26.9014
19	YEARLY	44,804.63	45,924.75	47,072.87	48,249.69	49,455.93	50,692.33	51,959.64	53,258.63	54,590.09	55,954.85	57,353.72
	MONTHLY	3,733.72	3,827.06	3,922.74	4,020.81	4,121.33	4,224.36	4,329.97	4,438.22	4,549.17	4,662.90	4,779.48
	BI-MONTHLY	1866.86	1913.53	1961.37	2010.40	2060.66	2112.18	2164.98	2219.11	2274.59	2331.45	2389.74
	HOURLY	21.5407	22.0792	22.6312	23.1970	23.7769	24.3713	24.9806	25.6051	26.2452	26.9014	27.5739
20	YEARLY	45,924.75	47,072.87	48,249.69	49,455.93	50,692.33	51,959.64	53,258.63	54,590.09	55,954.85	57,353.72	58,787.56
	MONTHLY	3,827.06	3,922.74	4,020.81	4,121.33	4,224.36	4,329.97	4,438.22	4,549.17	4,662.90	4,779.48	4,898.96
	BI-MONTHLY	1913.53	1961.37	2010.40	2060.66	2112.18	2164.98	2219.11	2274.59	2331.45	2389.74	2449.48
	HOURLY	22.0792	22.6312	23.1970	23.7769	24.3713	24.9806	25.6051	26.2452	26.9014	27.5739	28.2633
21 Economic Development Planning	YEARLY	47,072.87	48,249.69	49,455.93	50,692.33	51,959.64	53,258.63	54,590.09	55,954.85	57,353.72	58,787.56	60,257.25
	MONTHLY	3,922.74	4,020.81	4,121.33	4,224.36	4,329.97	4,438.22	4,549.17	4,662.90	4,779.48	4,898.96	5,021.44
	BI-MONTHLY	1961.37	2010.40	2060.66	2112.18	2164.98	2219.11	2274.59	2331.45	2389.74	2449.48	2510.72
	HOURLY	22.6312	23.1970	23.7769	24.3713	24.9806	25.6051	26.2452	26.9014	27.5739	28.2633	28.9698
22 Water Plant Operator	YEARLY	48,249.69	49,455.93	50,692.33	51,959.64	53,258.63	54,590.09	55,954.85	57,353.72	58,787.56	60,257.25	61,763.68
	MONTHLY	4,020.81	4,121.33	4,224.36	4,329.97	4,438.22	4,549.17	4,662.90	4,779.48	4,898.96	5,021.44	5,146.97
	BI-MONTHLY	2010.40	2060.66	2112.18	2164.98	2219.11	2274.59	2331.45	2389.74	2449.48	2510.72	2573.49
	HOURLY	23.1970	23.7769	24.3713	24.9806	25.6051	26.2452	26.9014	27.5739	28.2633	28.9698	29.6941

**City of Carlton
Compensation Schedule - Fiscal Year 2021**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
23	YEARLY	49,455.93	50,692.33	51,959.64	53,258.63	54,590.09	55,954.85	57,353.72	58,787.56	60,257.25	61,763.68	63,307.77
	MONTHLY	4,121.33	4,224.36	4,329.97	4,438.22	4,549.17	4,662.90	4,779.48	4,898.96	5,021.44	5,146.97	5,275.65
	BI-MONTHLY	2060.66	2112.18	2164.98	2219.11	2274.59	2331.45	2389.74	2449.48	2510.72	2573.49	2637.82
	HOURLY	23.7769	24.3713	24.9806	25.6051	26.2452	26.9014	27.5739	28.2633	28.9698	29.6941	30.4364
24	YEARLY	50,692.33	51,959.64	53,258.63	54,590.09	55,954.85	57,353.72	58,787.56	60,257.25	61,763.68	63,307.77	64,890.47
	MONTHLY	4,224.36	4,329.97	4,438.22	4,549.17	4,662.90	4,779.48	4,898.96	5,021.44	5,146.97	5,275.65	5,407.54
	BI-MONTHLY	2112.18	2164.98	2219.11	2274.59	2331.45	2389.74	2449.48	2510.72	2573.49	2637.82	2703.77
	HOURLY	24.3713	24.9806	25.6051	26.2452	26.9014	27.5739	28.2633	28.9698	29.6941	30.4364	31.1973
25 Police Officer	YEARLY	51,959.64	53,258.63	54,590.09	55,954.85	57,353.72	58,787.56	60,257.25	61,763.68	63,307.77	64,890.47	66,512.73
	MONTHLY	4,329.97	4,438.22	4,549.17	4,662.90	4,779.48	4,898.96	5,021.44	5,146.97	5,275.65	5,407.54	5,542.73
	BI-MONTHLY	2164.98	2219.11	2274.59	2331.45	2389.74	2449.48	2510.72	2573.49	2637.82	2703.77	2771.36
	HOURLY	24.9806	25.6051	26.2452	26.9014	27.5739	28.2633	28.9698	29.6941	30.4364	31.1973	31.9773
26 Senior Officer	YEARLY	53,258.63	54,590.09	55,954.85	57,353.72	58,787.56	60,257.25	61,763.68	63,307.77	64,890.47	66,512.73	68,175.55
	MONTHLY	4,438.22	4,549.17	4,662.90	4,779.48	4,898.96	5,021.44	5,146.97	5,275.65	5,407.54	5,542.73	5,681.30
	BI-MONTHLY	2219.11	2274.59	2331.45	2389.74	2449.48	2510.72	2573.49	2637.82	2703.77	2771.36	2840.65
	HOURLY	25.6051	26.2452	26.9014	27.5739	28.2633	28.9698	29.6941	30.4364	31.1973	31.9773	32.7767
27	YEARLY	54,590.09	55,954.85	57,353.72	58,787.56	60,257.25	61,763.68	63,307.77	64,890.47	66,512.73	68,175.55	69,879.94
	MONTHLY	4,549.17	4,662.90	4,779.48	4,898.96	5,021.44	5,146.97	5,275.65	5,407.54	5,542.73	5,681.30	5,823.33
	BI-MONTHLY	2274.59	2331.45	2389.74	2449.48	2510.72	2573.49	2637.82	2703.77	2771.36	2840.65	2911.66
	HOURLY	26.2452	26.9014	27.5739	28.2633	28.9698	29.6941	30.4364	31.1973	31.9773	32.7767	33.5961
28	YEARLY	55,954.85	57,353.72	58,787.56	60,257.25	61,763.68	63,307.77	64,890.47	66,512.73	68,175.55	69,879.94	71,626.94
	MONTHLY	4,662.90	4,779.48	4,898.96	5,021.44	5,146.97	5,275.65	5,407.54	5,542.73	5,681.30	5,823.33	5,968.91
	BI-MONTHLY	2331.45	2389.74	2449.48	2510.72	2573.49	2637.82	2703.77	2771.36	2840.65	2911.66	2984.46
	HOURLY	26.9014	27.5739	28.2633	28.9698	29.6941	30.4364	31.1973	31.9773	32.7767	33.5961	34.4360
29	YEARLY	57,353.72	58,787.56	60,257.25	61,763.68	63,307.77	64,890.47	66,512.73	68,175.55	69,879.94	71,626.94	73,417.61
	MONTHLY	4,779.48	4,898.96	5,021.44	5,146.97	5,275.65	5,407.54	5,542.73	5,681.30	5,823.33	5,968.91	6,118.13
	BI-MONTHLY	2389.74	2449.48	2510.72	2573.49	2637.82	2703.77	2771.36	2840.65	2911.66	2984.46	3059.07
	HOURLY	27.5739	28.2633	28.9698	29.6941	30.4364	31.1973	31.9773	32.7767	33.5961	34.4360	35.2969
30	YEARLY	58,787.56	60,257.25	61,763.68	63,307.77	64,890.47	66,512.73	68,175.55	69,879.94	71,626.94	73,417.61	75,253.05
	MONTHLY	4,898.96	5,021.44	5,146.97	5,275.65	5,407.54	5,542.73	5,681.30	5,823.33	5,968.91	6,118.13	6,271.09
	BI-MONTHLY	2449.48	2510.72	2573.49	2637.82	2703.77	2771.36	2840.65	2911.66	2984.46	3059.07	3135.54
	HOURLY	28.2633	28.9698	29.6941	30.4364	31.1973	31.9773	32.7767	33.5961	34.4360	35.2969	36.1794
31	YEARLY	60,257.25	61,763.68	63,307.77	64,890.47	66,512.73	68,175.55	69,879.94	71,626.94	73,417.61	75,253.05	77,134.37
	MONTHLY	5,021.44	5,146.97	5,275.65	5,407.54	5,542.73	5,681.30	5,823.33	5,968.91	6,118.13	6,271.09	6,427.86
	BI-MONTHLY	2510.72	2573.49	2637.82	2703.77	2771.36	2840.65	2911.66	2984.46	3059.07	3135.54	3213.93
	HOURLY	28.9698	29.6941	30.4364	31.1973	31.9773	32.7767	33.5961	34.4360	35.2969	36.1794	37.0838
32	YEARLY	61,763.68	63,307.77	64,890.47	66,512.73	68,175.55	69,879.94	71,626.94	73,417.61	75,253.05	77,134.37	79,062.73
	MONTHLY	5,146.97	5,275.65	5,407.54	5,542.73	5,681.30	5,823.33	5,968.91	6,118.13	6,271.09	6,427.86	6,588.56
	BI-MONTHLY	2573.49	2637.82	2703.77	2771.36	2840.65	2911.66	2984.46	3059.07	3135.54	3213.93	3294.28
	HOURLY	29.6941	30.4364	31.1973	31.9773	32.7767	33.5961	34.4360	35.2969	36.1794	37.0838	38.0109
33	YEARLY	63,307.77	64,890.47	66,512.73	68,175.55	69,879.94	71,626.94	73,417.61	75,253.05	77,134.37	79,062.73	81,039.30
	MONTHLY	5,275.65	5,407.54	5,542.73	5,681.30	5,823.33	5,968.91	6,118.13	6,271.09	6,427.86	6,588.56	6,753.28
	BI-MONTHLY	2637.82	2703.77	2771.36	2840.65	2911.66	2984.46	3059.07	3135.54	3213.93	3294.28	3376.64
	HOURLY	30.4364	31.1973	31.9773	32.7767	33.5961	34.4360	35.2969	36.1794	37.0838	38.0109	38.9612

**City of Carlton
Compensation Schedule - Fiscal Year 2021**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
34	YEARLY	64,890.47	66,512.73	68,175.55	69,879.94	71,626.94	73,417.61	75,253.05	77,134.37	79,062.73	81,039.30	83,065.29
	MONTHLY	5,407.54	5,542.73	5,681.30	5,823.33	5,968.91	6,118.13	6,271.09	6,427.86	6,588.56	6,753.28	6,922.11
	BI-MONTHLY	2703.77	2771.36	2840.65	2911.66	2984.46	3059.07	3135.54	3213.93	3294.28	3376.64	3461.05
	HOURLY	31.1973	31.9773	32.7767	33.5961	34.4360	35.2969	36.1794	37.0838	38.0109	38.9612	39.9352
35	YEARLY	66,512.73	68,175.55	69,879.94	71,626.94	73,417.61	75,253.05	77,134.37	79,062.73	81,039.30	83,065.29	85,141.92
	MONTHLY	5,542.73	5,681.30	5,823.33	5,968.91	6,118.13	6,271.09	6,427.86	6,588.56	6,753.28	6,922.11	7,095.16
	BI-MONTHLY	2771.36	2840.65	2911.66	2984.46	3059.07	3135.54	3213.93	3294.28	3376.64	3461.05	3547.58
	HOURLY	31.9773	32.7767	33.5961	34.4360	35.2969	36.1794	37.0838	38.0109	38.9612	39.9352	40.9336
36	YEARLY	68,175.55	69,879.94	71,626.94	73,417.61	75,253.05	77,134.37	79,062.73	81,039.30	83,065.29	85,141.92	87,270.47
	MONTHLY	5,681.30	5,823.33	5,968.91	6,118.13	6,271.09	6,427.86	6,588.56	6,753.28	6,922.11	7,095.16	7,272.54
	BI-MONTHLY	2840.65	2911.66	2984.46	3059.07	3135.54	3213.93	3294.28	3376.64	3461.05	3547.58	3636.27
	HOURLY	32.7767	33.5961	34.4360	35.2969	36.1794	37.0838	38.0109	38.9612	39.9352	40.9336	41.9570
37	YEARLY	69,879.94	71,626.94	73,417.61	75,253.05	77,134.37	79,062.73	81,039.30	83,065.29	85,141.92	87,270.47	89,452.23
	MONTHLY	5,823.33	5,968.91	6,118.13	6,271.09	6,427.86	6,588.56	6,753.28	6,922.11	7,095.16	7,272.54	7,454.35
	BI-MONTHLY	2911.66	2984.46	3059.07	3135.54	3213.93	3294.28	3376.64	3461.05	3547.58	3636.27	3727.18
	HOURLY	33.5961	34.4360	35.2969	36.1794	37.0838	38.0109	38.9612	39.9352	40.9336	41.9570	43.0059
38	YEARLY	71,626.94	73,417.61	75,253.05	77,134.37	79,062.73	81,039.30	83,065.29	85,141.92	87,270.47	89,452.23	91,688.53
	MONTHLY	5,968.91	6,118.13	6,271.09	6,427.86	6,588.56	6,753.28	6,922.11	7,095.16	7,272.54	7,454.35	7,640.71
	BI-MONTHLY	2984.46	3059.07	3135.54	3213.93	3294.28	3376.64	3461.05	3547.58	3636.27	3727.18	3820.36
	HOURLY	34.4360	35.2969	36.1794	37.0838	38.0109	38.9612	39.9352	40.9336	41.9570	43.0059	44.0810
39 Public Works Director	YEARLY	73,417.61	75,253.05	77,134.37	79,062.73	81,039.30	83,065.29	85,141.92	87,270.47	89,452.23	91,688.53	93,980.75
	MONTHLY	6,118.13	6,271.09	6,427.86	6,588.56	6,753.28	6,922.11	7,095.16	7,272.54	7,454.35	7,640.71	7,831.73
	BI-MONTHLY	3059.07	3135.54	3213.93	3294.28	3376.64	3461.05	3547.58	3636.27	3727.18	3820.36	3915.86
	HOURLY	35.2969	36.1794	37.0838	38.0109	38.9612	39.9352	40.9336	41.9570	43.0059	44.0810	45.1831
40 Director of Administrative Services	YEARLY	75,253.05	77,134.37	79,062.73	81,039.30	83,065.29	85,141.92	87,270.47	89,452.23	91,688.53	93,980.75	96,330.26
	MONTHLY	6,271.09	6,427.86	6,588.56	6,753.28	6,922.11	7,095.16	7,272.54	7,454.35	7,640.71	7,831.73	8,027.52
	BI-MONTHLY	3135.54	3213.93	3294.28	3376.64	3461.05	3547.58	3636.27	3727.18	3820.36	3915.86	4013.76
	HOURLY	36.1794	37.0838	38.0109	38.9612	39.9352	40.9336	41.9570	43.0059	44.0810	45.1831	46.3126
41	YEARLY	77,134.37	79,062.73	81,039.30	83,065.29	85,141.92	87,270.47	89,452.23	91,688.53	93,980.75	96,330.26	98,738.52
	MONTHLY	6,427.86	6,588.56	6,753.28	6,922.11	7,095.16	7,272.54	7,454.35	7,640.71	7,831.73	8,027.52	8,228.21
	BI-MONTHLY	3213.93	3294.28	3376.64	3461.05	3547.58	3636.27	3727.18	3820.36	3915.86	4013.76	4114.11
	HOURLY	37.0838	38.0109	38.9612	39.9352	40.9336	41.9570	43.0059	44.0810	45.1831	46.3126	47.4704
42 Chief of Police	YEARLY	79,062.73	81,039.30	83,065.29	85,141.92	87,270.47	89,452.23	91,688.53	93,980.75	96,330.26	98,738.52	101,206.98
	MONTHLY	6,588.56	6,753.28	6,922.11	7,095.16	7,272.54	7,454.35	7,640.71	7,831.73	8,027.52	8,228.21	8,433.92
	BI-MONTHLY	3294.28	3376.64	3461.05	3547.58	3636.27	3727.18	3820.36	3915.86	4013.76	4114.11	4216.96
	HOURLY	38.0109	38.9612	39.9352	40.9336	41.9570	43.0059	44.0810	45.1831	46.3126	47.4704	48.6572
43	YEARLY	81,039.30	83,065.29	85,141.92	87,270.47	89,452.23	91,688.53	93,980.75	96,330.26	98,738.52	101,206.98	103,737.16
	MONTHLY	6,753.28	6,922.11	7,095.16	7,272.54	7,454.35	7,640.71	7,831.73	8,027.52	8,228.21	8,433.92	8,644.76
	BI-MONTHLY	3376.64	3461.05	3547.58	3636.27	3727.18	3820.36	3915.86	4013.76	4114.11	4216.96	4322.38
	HOURLY	38.9612	39.9352	40.9336	41.9570	43.0059	44.0810	45.1831	46.3126	47.4704	48.6572	49.8736
44	YEARLY	83,065.29	85,141.92	87,270.47	89,452.23	91,688.53	93,980.75	96,330.26	98,738.52	101,206.98	103,737.16	106,330.59
	MONTHLY	6,922.11	7,095.16	7,272.54	7,454.35	7,640.71	7,831.73	8,027.52	8,228.21	8,433.92	8,644.76	8,860.88
	BI-MONTHLY	3461.05	3547.58	3636.27	3727.18	3820.36	3915.86	4013.76	4114.11	4216.96	4322.38	4430.44
	HOURLY	39.9352	40.9336	41.9570	43.0059	44.0810	45.1831	46.3126	47.4704	48.6572	49.8736	51.1205

**City of Carlton
Compensation Schedule - Fiscal Year 2021**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
45	YEARLY	85,141.92	87,270.47	89,452.23	91,688.53	93,980.75	96,330.26	98,738.52	101,206.98	103,737.16	106,330.59	108,988.85
	MONTHLY	7,095.16	7,272.54	7,454.35	7,640.71	7,831.73	8,027.52	8,228.21	8,433.92	8,644.76	8,860.88	9,082.40
	BI-MONTHLY	3547.58	3636.27	3727.18	3820.36	3915.86	4013.76	4114.11	4216.96	4322.38	4430.44	4541.20
	HOURLY	40.9336	41.9570	43.0059	44.0810	45.1831	46.3126	47.4704	48.6572	49.8736	51.1205	52.3985
46	YEARLY	87,270.47	89,452.23	91,688.53	93,980.75	96,330.26	98,738.52	101,206.98	103,737.16	105,915.64	108,139.87	110,410.80
	MONTHLY	7,272.54	7,454.35	7,640.71	7,831.73	8,027.52	8,228.21	8,433.92	8,644.76	8,826.30	9,011.66	9,200.90
	BI-MONTHLY	3636.27	3727.18	3820.36	3915.86	4013.76	4114.11	4216.96	4322.38	4413.15	4505.83	4600.45
	HOURLY	41.9570	43.0059	44.0810	45.1831	46.3126	47.4704	48.6572	49.8736	50.9210	51.9903	53.0821
47	YEARLY	89,452.23	91,688.53	93,980.75	96,330.26	98,738.52	101,206.98	103,737.16	106,330.59	108,563.53	110,843.36	113,171.07
	MONTHLY	7,454.35	7,640.71	7,831.73	8,027.52	8,228.21	8,433.92	8,644.76	8,860.88	9,046.96	9,236.95	9,430.92
	BI-MONTHLY	3727.18	3820.36	3915.86	4013.76	4114.11	4216.96	4322.38	4430.44	4523.48	4618.47	4715.46
	HOURLY	43.0059	44.0810	45.1831	46.3126	47.4704	48.6572	49.8736	51.1205	52.1940	53.2901	54.4092
48	YEARLY	91,688.53	93,980.75	96,330.26	98,738.52	101,206.98	103,737.16	106,330.59	108,988.85	111,277.62	113,614.45	116,000.35
	MONTHLY	7,640.71	7,831.73	8,027.52	8,228.21	8,433.92	8,644.76	8,860.88	9,082.40	9,273.13	9,467.87	9,666.70
	BI-MONTHLY	3820.36	3915.86	4013.76	4114.11	4216.96	4322.38	4430.44	4541.20	4636.57	4733.94	4833.35
	HOURLY	44.0810	45.1831	46.3126	47.4704	48.6572	49.8736	51.1205	52.3985	53.4989	54.6223	55.7694
49	YEARLY	93,980.75	96,330.26	98,738.52	101,206.98	103,737.16	106,330.59	108,988.85	111,713.57	114,059.56	116,454.81	118,900.36
	MONTHLY	7,831.73	8,027.52	8,228.21	8,433.92	8,644.76	8,860.88	9,082.40	9,309.46	9,504.96	9,704.57	9,908.36
	BI-MONTHLY	3915.86	4013.76	4114.11	4216.96	4322.38	4430.44	4541.20	4654.73	4752.48	4852.28	4954.18
	HOURLY	45.1831	46.3126	47.4704	48.6572	49.8736	51.1205	52.3985	53.7084	54.8363	55.9879	57.1636
50 City Manager	YEARLY	96,330.26	98,738.52	101,206.98	103,737.16	106,330.59	108,988.85	111,713.57	114,506.41	116,911.05	119,366.18	121,872.87
	MONTHLY	8,027.52	8,228.21	8,433.92	8,644.76	8,860.88	9,082.40	9,309.46	9,542.20	9,742.59	9,947.18	10,156.07
	BI-MONTHLY	4013.76	4114.11	4216.96	4322.38	4430.44	4541.20	4654.73	4771.10	4871.29	4973.59	5078.04
	HOURLY	46.3126	47.4704	48.6572	49.8736	51.1205	52.3985	53.7084	55.0512	56.2072	57.3876	58.5927

Frequently Asked Questions

What do property taxes pay for?

Property taxes pay for services such as public safety, planning, and parks. The services are not fully paid for by property taxes; the balance comes from other money the City receives, such as charges for services.

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

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

How are capital improvement projects paid for?

Capital projects are funded through grants, system development charges, user fees, and property taxes.

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

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

Why can't money be moved to 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.

Why can't reserves from one fund be spent on projects in another fund (i.e., such as City Hall reserves be used for road improvements?)

The answer is similar to that given above. City Hall project reserves are being collected for the eventual replacement of City Hall and the Police Department. Contributions are being made from the General, Water and Sewer Funds recognizing that each contributes to the activities performed at City Hall. Contributions from the General Fund could be used for road improvements as well as any other City project because these dollars are not restricted like other funds. However, Water and Sewer Fund revenues are limited to enterprise activities that specifically benefit those funds.

Frequently Asked Questions

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.

Why do City employees get a cost-of-living-adjustment (COLA) raise in a down economy?

The City has intentionally kept its staff smaller compared to other cities of similar size. This results in personal service costs (typically the most significant expense category for most cities) being lower than other comparable cities on a year-to-year basis. Also, over the years, the City Council and management have been good fiscal stewards of City resources resulting in a decent financial position.

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 3% every year unless the property's real market value is reduced to below the assessed value. In Yamhill County, residential property is generally assessed at about 60% of the real market value, so 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 declining real market value, the assessed value and the taxes that are paid, decline each year. Commercial property is such a large 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%.

Frequently Asked Questions

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

Each year the Agency will continue to identify eligible projects within the UR district, in keeping with the Carlton Urban Renewal Plan and budget for infrastructure improvements accordingly. The CURA budget is available on the City 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 acts as the City Budget Officer and prepares the budget for submittal to the City Council and Budget Committee. The Director of Administrative Services oversees the day to day expenditures of City departments to ensure departments are acting within the City's financial parameters and are complying with the City's fiscal policies.

The City Manager and Director of Administrative Services monitor monthly income and expenses to provide administrative and fiscal oversight. Along with the City Manager and Director of Administrative Services, the Mayor and one City Councilor are also 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 books on an annual basis.

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 in accordance with accounting principles generally accepted in the U.S. including the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether 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 generally 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.

9-1-1 Dispatch - Yamhill Communications (YCOM) agency user fees; mobile data system access; emergency and non-emergency dispatch services.

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, and thus excludes depreciation and amortization and includes principle payment on the debt.

Administration - The group of departments that include the City Manager's Office, Finance, Human Resources, Planning, Finance, Municipal Court, and City Attorney's Office.

Adopted Budget - The budget as finally adopted by the City Council and represents the financial plan of the City which forms the basis and limits for appropriations for the fiscal year. Adopted budget becomes effective July 1st. After adoption; Council may make changes throughout the year.

Appropriations - 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 approved budget is that budget recommended by the Budget Committee and is reviewed by the City Council before adoption.

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

Assets - Resources having a monetary value and that is 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 results of operations are in conformity with Generally Accepted Accounting Principles.

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

Balance Sheet - A financial statement is reporting the organization's assets, liabilities, and equity activities.

Beginning Working Capital - The beginning working capital is the remaining non-restricted funds brought forward from the previous financial 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 to be used only for approved bond projects.

Budget - A written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of 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 the process of preparing and adopting a budget.

Budget Committee - A panel of citizens consisting of the City Council and equal lay members responsible for the review and recommendation of 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, comprises the annual revenue and expenditure plan.

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

Budget Officer - The person designated as responsible for assembling the budget.

Budget Resolution - The budget is adopted each year by the City Council through the passage of a resolution. This budget resolution is the guiding document for compliance with the budget law and any necessary adjustments during the fiscal year.

Budgetary Basis - Budgets are adopted 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 and does not include a budget for 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 having assets of significant value and having a useful life of five years or more. Capital projects include expenditures, which result in the acquisition of land, improvements to existing facilities, and construction of streets, sewers, storm drains, parks, street lighting, and other public facilities.

Capital Outlay - Items that generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or building.

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

Cash Modified – An accounting method combines elements of the cash method and the accrual method. Modified cash uses accruals for long-term balance sheet elements.

City Attorney – Appointed by the City Council to represent the City, act as general counsel, give legal advice to the City, and to generally handle all legal matters for the City.

City Council – The elected body of members making up the legislative arm of local government in Carlton.

Charges for Service - A fee charged for services to the party or parties who directly benefit, also called User Fees.

CDBG - This stands for Community Development Block Grant, which is a federal grant program administered by the State.

Community Policing – A philosophy that promotes organizational strategies, which support the systematic use of partnerships and problem-solving techniques.

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 development of the City. 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 used as 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 set aside for emergencies or unforeseen expenditures not otherwise budgeted. Contingency may be appropriated for a specific purpose by the City Council upon approval by resolution. Each operating fund is allowed one appropriation for a general operation contingency.

Contracted Services - Services rendered to City activities by private firms, individuals, or other government agencies. Example of these services includes engineering, IT, and attorney services.

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

Debt Ratio - Total debt divided by total assets and used by Finance to assess fiscal health, 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 payment of general long-term debt principal and interest.

Defense Attorney/Interpreter – Costs for the court-appointed attorney representing the defendant in a criminal prosecution or for an interpreter hired by the court.

Deficit – The excess of expenditures over revenues.

Department - A major unit of the City which has been 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 one or 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. Included is the government’s share of costs for social security and the various pensions, medical, and life insurance plans.

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 which are entirely or predominately self-supporting by user charges, like private businesses.

Expenditures/Expense - The outflow of funds paid for an asset obtained (requirements) or goods and services obtained regardless of when the expense is paid. The term applies to all funds.

Fees - Charges for specific services levied by local government in connections with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include business and non-business license, fines, and user charges.

Firearms Skills/Range Facility - Includes ammunition for training and regular duty; gun cleaning supplies; targets.

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

Financial 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.

Fixed Assets - Long-lived tangible assets obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include buildings, equipment, 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, 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 can be filled 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 liabilities, balances, and changes, all segregated for specific, regulated activities and objectives.

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

Funding - Provides budgetary resources to cover the total cost of a program or project at the time it is undertaken.

GASB (Governmental Accounting Standards Board) - It is the highest source of accounting and financial reporting guidance for state and local governments.

General Fund – A primary operating fund of the City. It exists to account for the resources devoted to finance the services traditionally associated with local government. Included in these services are police protection, parks and recreation, general administration of the City, the municipal pool, and any other activity for which a special fund has not been created.

General Long-Term Debt – Represents any un-matured debt not considered to be 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 units of government 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.

Government Financial Officers' Association (GFOA) – The professional association of state and local finance officers in the United States who are 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.

GIS - Geographic Information Services.

Grant – A donation or contributions 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 heat, lights, and/or power to buildings.

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

Indirect Charges - Administration costs that are incurred in one fund in support of another operating program.

Indirect Cost Allocation - The allocation of administrative costs that are incurred in one fund in support of 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 – Appropriation category used in the City’s budget resolution which 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, which is 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.

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 as a result of delinquent or uncollectable payments or early payments discounts. Budgets are developed 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 cost; 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 amount of operating tax that can be imposed on the property to \$5 per \$1,000 of real market value for education and \$10 per \$1,000 for the general government.

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 intended 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 composed of the following items: inter-fund transfers, reserves, contingencies, capital projects, and debt service payments.

Objective - Something to be accomplished in specific, well-defined, and measurable terms, and that is 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 of the financing, acquisition, spending, and service-delivery activities of a government are controlled.

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

Ordinance - A formal legislative enactment by the governing body of a municipality. If it does not conflict with any higher form of law, such as a state statute or a constitutional provision, 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 given time resulting from the borrowing of money or the purchase of goods and services.

Permanent Rate Limit – The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government or its voters 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 the compensation of salaried employees, 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.

Program - A group of related activities to accomplish a major service or function for which the City is responsible.

Projection - A projection of the revenue or expenditure as appropriated, to be recognized during the current fiscal period.

Property Tax – Ad valorem tax certified to the county assessor by a local government unit based according to the assessed value of the property and is used as the source of monies to support various funds.

Proposed Budget - The proposed budget is the financial plan prepared by the Budget Officer. All funds must balance. It is submitted 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 that could reasonably be expected by an informed seller 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 used to indicate that a portion of fund resources is restricted for a specific purpose or is not available for appropriation and subsequent spending.

Reserves and Volunteers – Police reserves and volunteers.

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

Resources - Total funds available which include the estimated balances on hand at the beginning of the fiscal year plus all revenues anticipated being collected during the year.

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, and educational supplies; required hearing tests, bloodborne pathogen protection supplies, and body armor.

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

Special 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 in a condition detrimental to safety.

State Revenue Sharing – ORS 221.770 provides that a share of certain revenues of the state shall be apportioned among, and distributed to, cities for general purposes. State revenue sharing monies are allocated to cities based on population, with an adjustment for local taxing efforts.

Storm Water - Run-off from rainwater which is directed to a separate pipe and drainage system.

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

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 infrastructure systems. The framework for the collection of 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 Levy - The total amount of property taxes required by the City to meet requirements.

Tax Rate – The amount of tax stated in terms of a unit of tax 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 fund. 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.

Un-appropriated Fund Balance - Amount set aside in the budget to 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 that are set out in State law.

Uniform Allowance – Purchases of uniforms or required personal equipment; cleaning of uniforms.

User Fees – The fee charged for services to the party or parties who directly benefits also called Charges for Service.

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 estimated revenues to be received and the estimated amount expected to be spent.

WTP - Water Treatment Plant

WWTP - Wastewater Treatment Plant