

○ — ○

BUDGET FY22

○ — ○



CITY OF
CARLTON

3qw 0.
0.

00 "EXHIBIT A"

PUBLIC NOTICE

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, 2021, to June 30, 2022, 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 11, 2021, at 6:00 pm. The purpose of the meeting is to receive the proposed FY21-22 budget message and to receive public comment.

Participants are instructed to use

the following link:

<https://us02web.zoom.us/j/85443887699?pwd=R2RpcFZrc0dnbVVVtelpkaTVlU1JEUT09>

This meeting ID: 854 4388 7699

Password: 670388

To provide public comments:

Please email Shannon Beaucaire, City Manager at sbeaucaire@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. A copy of the budget document may be inspected or obtained online at the City of Carlton's website on May 10, 2021.

NR Published April 20, 2021

News-Register

KEEPING YOU CONNECTED

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

AFFIDAVIT OF PUBLICATION

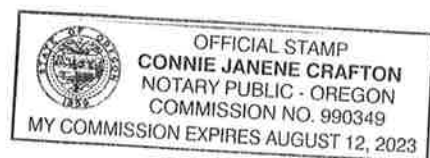
STATE OF OREGON } ss.
County of Yamhill

I, Bibb Haviland Moore
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 11, 2021 Budget Committee Meeting- - April 20, 2021** Subscribed and sworn before me this **4/27/2021** .

Bibb Haviland Moore

Connie Janene Crafton

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 1, 2021 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, 2021 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/87946583514?pwd=YWpUdE9ldGdGS3luLzdkUHdsNU81dz09> Meeting Id 879 4658 3514 Passcode 480298

To provide public comments: email Christy Martinez, Assistant City Manager 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. 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 2019-20	Adopted Budget This Year 2020-21	Approved Budget Next Year 2021-22
Beginning Fund Balance/Net Working Capital	4,424,499	5,014,011	5,520,389
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,266,635	2,471,400	2,746,900
Federal, State and all Other Grants, Gifts, Allocations and Donations	251,147	352,100	527,800
Revenue from Bonds and Other Debt	0	4,000,000	0
Interfund Transfers / Internal Service Reimbursements	1,260,695	1,452,239	1,427,724
All Other Resources Except Current Year Property Taxes	619,902	5,829,644	9,060,510
Current Year Property Taxes Estimated to be Received	914,317	997,549	1,013,000
Total Resources	9,737,195	20,116,943	20,296,323

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	1,346,207	1,702,115	1,583,195
Materials and Services	1,017,804	1,362,345	1,634,712
Capital Outlay	966,142	12,536,441	12,570,131
Debt Service	521,230	450,581	454,936
Interfund Transfers	1,229,632	1,452,239	1,427,725
Contingencies	0	2,613,222	2,625,624
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	0	0	0
Total Requirements	5,081,015	20,116,943	20,296,323

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Administration	296,340	311,200	319,860
FTE	0.45	0.34	0.34
Finance	194,136	377,074	436,389
FTE	0.60	0.82	0.82
Planning	105,263	122,500	183,710
FTE	0.15	0.28	0.28
Court	33,822	42,800	41,475
FTE	0.15	0.20	0.20
Police	459,873	639,000	630,200
FTE	3.00	4.00	4.00
Parks	134,790	124,400	129,925
FTE	0.95	0.95	0.95
Pool	102,712	123,150	84,600
FTE	2.38	2.25	2.25
Streets	175,344	467,710	337,265
FTE	0.85	0.25	0.25
Water	1,441,308	1,668,251	1,730,102
FTE	3.87	4.85	4.85
Sewer	716,885	1,121,161	1,412,215
FTE	2.00	2.56	2.56
Not Allocated SDC-Capital -GO Bond-Debt-VERF-Tourism	1,420,542	15,119,697	14,990,582
FTE	0	0	0
Total Requirements	5,081,015	20,116,943	20,296,323
Total FTE	14	17	17

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *			

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2019-20	Rate or Amount Imposed This Year 2020-21	Rate or Amount Approved Next Year 2022-22
Permanent Rate Levy (rate limit 5.0098 per \$1,000)	5.4041	5.3350	5.3007
Local Option Levy			
Levy For General Obligation Bonds	63,510	57,000	64,000

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$820,000	\$820,000
Other Bonds		
Other Borrowings		
Total	\$820,000	\$820,000



Budget Calendar Fiscal Year 2021-2022

January	Tuesday	January 5, 2021	Resolution 2021-307-Budget Officer Christy Martinez Appointed
	Tuesday	January 5, 2021	Budget Calendar Created FY 21-22
February	Monday	February 1, 2021	Budget Request Forms to Department Heads
	Saturday	February 27, 2021	Council Goal Setting for FY21-22
March	Friday	March 5, 2021	Department heads return Budget Request Forms
	Tuesday	March 2, 2021	Council Adopts goals at Regular Council Meeting
April	Friday	April 16, 2021	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue (5-11-21)
	Friday	April 23, 2021	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue (if needed) (5-18-21)
May	Tuesday (6:00PM)	May 11, 2021	Budget Committee Meeting
	Tuesday (6:00PM)	May 11, 2021	Urban Renewal Meeting
	Tuesday (6:00PM)	May 18, 2021	Budget Committee Meeting (if needed)
	Tuesday (6:00PM)	May 18, 2021	Urban Renewal Meeting (if needed)
	Friday	May 21, 2021	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue (6-1-21)
June	Tuesday (7:00PM)	June 1, 2021	City Council Meeting to enact resolution to adopt budget, make appropriations, impose and categorize taxes and resolution to receive state revenues
	Tuesday (6:45PM)	June 1, 2021	Urban Renewal Meeting to enact resolution to adopt budget, make appropriations, impose and categorize taxes and resolution to receive state revenues
July	Thursday	July 15, 2021	Submit tax certification, budget and resolutions to Assessor
	Friday	July 30, 2021	State Shared Revenues submitted to Department of Administrative Services



Budget Committee Members

Mayor and Council

Member

Linda Watkins	Mayor
Shirley Ward-Mullen	Council President
Guilherme Brandao	Councilor
Jami Eglund	Councilor
Grant Erikson	Councilor
Kathy Maher	Councilor
Kevin Skipper	Councilor

Budget Committee Citizens

Member

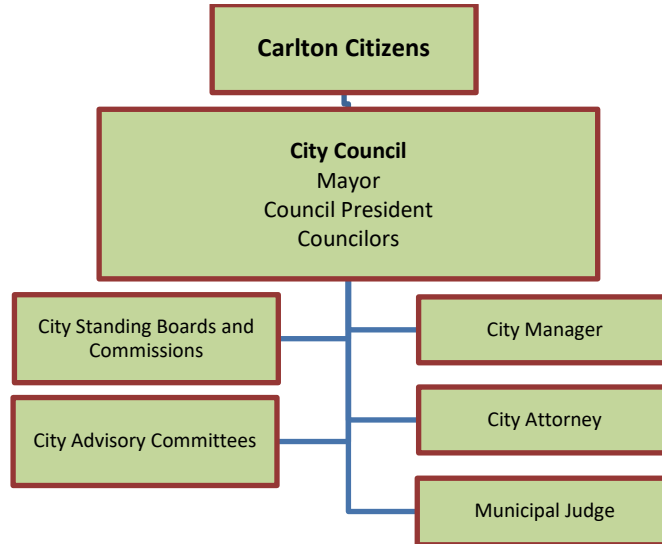
Dean Catherman	Chair
Sandy Schultz	Member
Joe Moore	Member
Sara Meyer	Member
Vacant	Member
David Sam Hill	Member
David Wejroch	Member

Staff

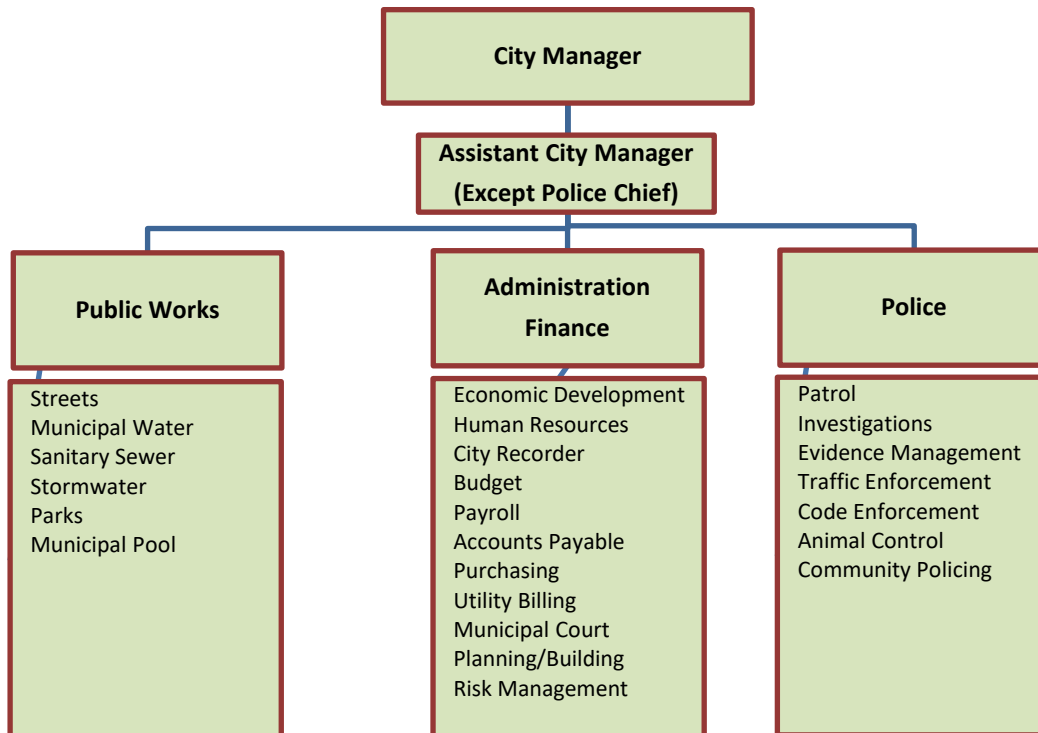
Shannon Beaucaire	City Manager
Christy Martinez	Assistant City Manager
Kevin Martinez	Chief of Police
Bryan Burnham	Director of Public Works



City Government Organization



City of Carlton





May 11, 2021

Members of the Budget Committee,

Presented for your consideration is the City of Carlton's proposed budget for Fiscal Year 2022 (July 1, 2021 – June 30, 2022). 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 essential 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 on personnel costs during 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.

As with most budgets, the City's Budget is largely comprised of personnel-related costs (wages, health insurance benefits, worker's compensation insurance, retirement/pension costs, and social security/unemployment benefits). Because personnel-related costs are such a large part of the overall spending plan, these costs can impact the overall Budget. The following personnel-related changes affect all funds in the FY22 Budget:

- Employee Health Insurance: No increase
- PERS Rates: 5% increase
- Cost of Living Adjustment (COLA): increase 1.8%
- Worker's Comp/Soc Sec/Unemployment: There is a reduction worker's compensation rates due to a new workman's compensation carrier, the rest of the rates remain the same.



THE OVERALL BUDGET

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

GENERAL FUND – The General Fund is the City's primary operating fund. It accounts for governmental operations, including Administration, Finance, Police, Municipal Court, Planning, Parks, and the 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 various transportation purposes. The fund provides for the maintenance and repair of paved and unpaved streets, sidewalks, curbs, 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 acquiring, treating, and distributing water to City residents. The water department has 1168 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 1027 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 the five system development charges. The five SDCs include: 1) Water, 2) Sewer, 3) Transportation, 4) Parks, and 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 FY21/22 is \$65,726.

VEHICLE/EQUIPMENT REPLACEMENT FUND – The Vehicle/Equipment Replacement Fund (VERF) holds monies and makes purchases of all 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 FY21/22 rate levy is \$5.0098. Tax collections are the single most significant revenue source to the General Fund and has a projected increase to be \$930,000 in FY21/22. The revenue forecast is conservative and does not take into account the occupancy of the new housing. The FY21/22 Budget also anticipates \$18,000 in delinquent tax collections.
- Franchise Fees – The City receives fees from utility providers in exchange for using the City right-of-way. Current franchisees are PGE, Radiant/Wave, CenturyLink, Comcast, and Recology. It is projected that the FY21/22 receipts will decrease by 1.45 %.
- Licenses and Permits – Licenses and permits are forecast to remain level in FY21/22.
- Intergovernmental Revenues – Revenue from state liquor fees and cigarette taxes in FY21/22 are expected to increase 16%.
- Fines and Forfeitures - Revenue from fines and forfeitures are expected to increase 38% with the addition of a new officer.
- Charges for Services – Revenue for this category (pool receipts, park rental fees, planning fees, and permits) is budgeted to decrease due to COVID and altered pool attendance.
- Transient Room Tax - The City anticipates receiving \$37,500 of the transient room tax, a slight decrease from non-COVID revenue. The General Fund will retain a portion of this amount. The majority of the balance will go to the Tourism Fund.

General Fund Highlights

The FY21/22 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 American Institute of Certified Planners (AICP) Certification
- Engineering fees are expected to increase to accommodate an uptick in development projects in FY22.
- Police Grant of \$41,000 for the second year of reimbursement for Officer Steeves and ongoing DUII and seat belt grants of \$5,000.
- Park and Pool capital purchases will include new security cameras.

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, 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. 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/Civic Center enhancement project, and general park transportation projects. The FY21/22 budget is projected, to begin with, \$491,644 in reserve and \$233,089 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. Total TRT revenues are projected to be \$37,500 in FY21/22. The Tourism Fund retains 70% of these monies, and 30% is allocated to the General Fund. COVID-19 has impacted tax collections for the entire FY20/21 year. The Tourism Fund is currently on a 30% decline. As it reenergizes this year, the Tourism Committee will be focused on a bring tourism back to Carlton. The Budget reflects a conservative approach and will monitor revenues monthly before expenditures are incurred.

Tourism Fund Highlights

- The Tourism Committee has increased funds devoted to advertising Carlton as a tourism destination utilizing various media.
- Purchase of replacement welcome banners.
- Continuation of social media marketing efforts.
- Contribution to Christmas lighting.

STREET FUND

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

Revenue Assumptions

The Street Fund receives revenue primarily from state motor fuel taxes. 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.

- Gasoline tax allocations are generally distributed based on population. The anticipated decline in revenues did not occur and remained consistent. With COVID restrictions still present, the Budget anticipates level revenue for FY21/22.
- 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 FY21/22 priorities and some projects included in the Capital Improvement Fund. Spending priorities include:

- Sidewalk Infill, Repair, and Maintenance Program.
- A transfer to the Capital Improvement fund for street and sidewalk projects.
- Street sweeping and striping activities.
- Purchase of a motorized plow unit to be used during inclement weather to clear areas of travel that are hard to access (sidewalks, parking stalls, and parks)

Fund transfers include:

- \$50,000 to CIF for pedestrian improvements.
- \$3,515 to GF for General Fund internal expenses.

WATER FUND

The Water Fund is responsible for the acquisition, treatment, and distribution of water to City residents.

Revenue Assumptions

Water sales to City residential, commercial, and industrial customers are anticipated to be \$1,390,000 in FY21/22. The rates will increase by 3.8% beginning July 2021 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 \$55.05 inside the City limits and \$82.58 outside the City limits. The water connection fee will be \$650.00 in FY21/22.

Water Department Highlights

- Drift Boat to replace the stolen one at the reservoir.
- Automatic Meter Reader Belt Clip for reading meters
- Secure Fuel Tank
- Generator pad and electric transfer switch to prepare for install of an existing generator.

Fund transfers include:

- \$259,697 to DSF to pay water debt service
- \$50,000 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.

Revenue Assumptions

The Sewer Fund charges for services to residential, commercial, and industrial properties are projected to total \$1,080,000 during FY21/22. The rates will increase by 12% beginning July 2021 to reflect the Consumer Price Index (CPI) increase, support current debt service, and prepare for upcoming capital projects. The new base rate will be \$57.62 for FY21/22. The sewer utility connection fee will be \$150.00 in FY21/22.

Sewer Department Highlights

- The Sewer Fund expects increased costs associated with maintenance and repair due to the aging system and more frequent failure events.
- Sewer's share of the secure fuel tank.
- Sewer's share of generator install.

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. The five SDCs include: 1) Water, 2) Sewer, 3) Transportation, 4) Parks, and 5) Stormwater.

Revenue Assumptions

There will be a CPI increase of 2% effective on July 1, 2021. 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 FY21/22 Budget estimates 30 new homes will be built in this budget cycle.

Expenditure Highlights

The System Development Fund budgets all resources, some in the material and service but most in capital outlay. These monies are available for use with City Council approval. The FY21/22 budget anticipates \$40,000 to the water fund for new meters for new development.

Fund transfers include:

- \$40,000 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 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 FY21/22 Budget CIF includes sub-fund accounting units based on program activity similar to how departments are reported in the General Fund. 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 or Repair
- City Hall Parking

Parks Projects

- Ladd Park Gazebo
- Hawn Creek Park Walkway
- Hawn Creek Park Picnic Shelter

Transportation Projects

- Pedestrian Improvements
- E Main Street 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 FY21/22 Budget includes the second payment of three total that replaced a police vehicle and new encrypted digital police radios. The radios are required to communicate with Yamhill County Sheriffs, McMinnville PD, YCOM, Newberg, and Yamhill PD.
- The purchase of a replacement Public Works vehicle. The bucket truck and older public works vehicle declared as surplus this year, with have State proceeds that will help offset the cost of \$30,000.

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.

CONCLUSION

The FY21/22 budget proposal represents a significant enhancement and investment in essential municipal services in community policing, public works activities, streets and sidewalks, and park facilities. This spending plan takes steps forward in preparing for Carlton's future.

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

FY21/22 will see the most significant investment in infrastructure improvements in many years. The continuation of the water projects initiated in FY19/20, new water projects focused upon 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 or repair of the City Hall Civic Center 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 essential city services will not. Should the crisis continue

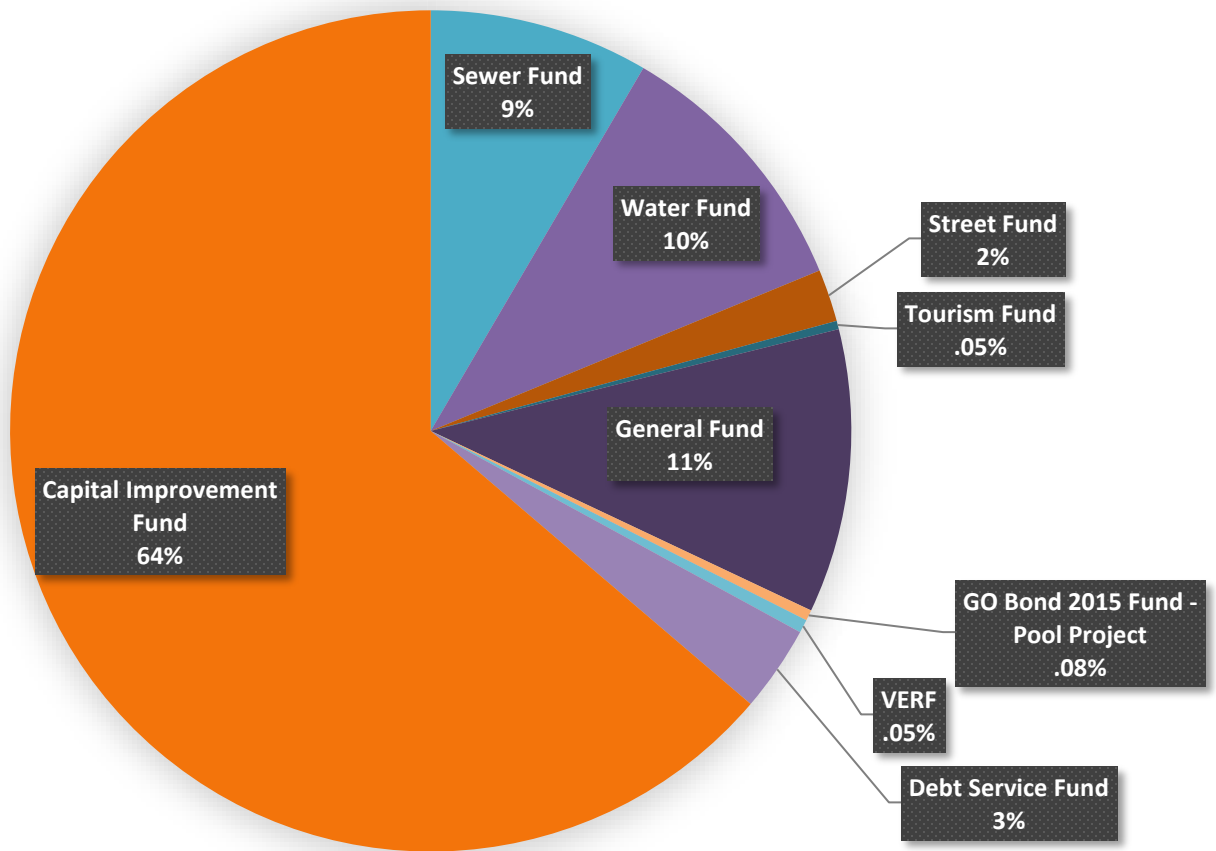


beyond what experts are currently projecting, the City will be able to adjust as the fiscal year progresses.

Shannon Beaucaire
City Manager

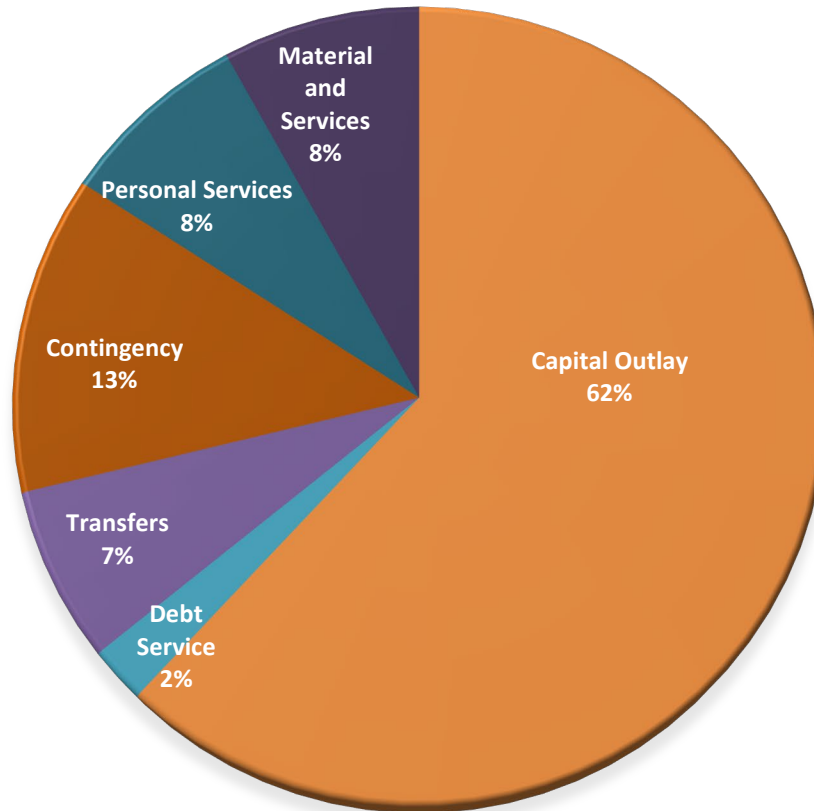


**Budget Breakdown by Fund
Fiscal Year 2022
Total Budget \$20,296,323**





**Fund Requirements by Category
Fiscal Year 2022
Total Budget \$20,296,323**



CARLTON CITY COUNCIL

2021-22 GOALS

Overview: The Carlton City Council met on February 27, 2021 and identified three policy goals for FY 21-22. To provide clarity of intent and associated operational priorities, each goal is supported by policy strategies and selected specific projects/actions to help implement the goal.

The goals describe the Council's desired policy outcomes. Each strategy supports the associated goals by offering a more detailed focus to assist in policy decision-making. The projects/actions identify operational level activities that are seen as integral to moving the strategy, and hence goal, forward.

Some projects/actions were identified by the Council as a greater priority than others. Those projects/actions designated with "***" are considered "high priority." Those with "*" are considered priorities for implementation.

Keeping Goals in Focus: To ensure these goals remain on the radar for both them and staff during the year, Council identified the following measures:

- Quarterly updates from staff on the action/project items' progress.
- Council to have the goals, strategies, and projects/actions accessible to consult when needed during policy discussions.
- When relevant, identify associated goals with Council meeting agenda items.
- Staff to reference any relevant Council goals in presentations and reports.

Goal 1: Maintain and enhance effective, efficient, and fiscally prudent City services and infrastructure.

Strategy 1.1: Support, enhance, and plan for infrastructure maintenance and improvements to meet current and future community needs.

PROJECT/ACTION 1.1.1:	Continue to implement the five-year replacement plan and funding strategy for streets, water, and sewer assets.*
PROJECT/ACTION 1.1.2:	Continue to work with Yamhill Regional Water Authority for future water supply plan.
PROJECT/ACTION 1.1.3:	Update City Transportation System Plan.
PROJECT/ACTION 1.1.4:	Continue to conduct a water rate study.*

Strategy 1.2: Maintain and enhance public safety and emergency services and plans that consistently promote community well-being.

PROJECT/ACTION 1.2.1:	Update and maintain the City’s emergency management plan.
PROJECT/ACTION 1.2.2:	Develop and implement a plan to educate, train, and engage community members in public safety activities and emergency planning.*

Strategy 1.3: Maintain professional, effective, and efficient City services through provision of training, resources, and functional facilities.

PROJECT/ACTION 1.3.1:	Identify and provide education and training opportunities for City Council, advisory boards/commissions, and staff.
PROJECT/ACTION 1.3.2:	Complete and begin implementing a plan, incorporating information from previous efforts, to provide a functional and safe City Hall and Police Precinct. **

Strategy 1.4: Update City plans, ordinances, and Charter to be consistent with current laws, community needs, and policy direction.

PROJECT/ACTION 1.4.1:	Begin to update the City’s Comprehensive Plan.**
PROJECT/ACTION 1.4.2:	Begin to update City development code.**

**Identified as priority project*

***Identified as high priority project*

Goal 2: Foster, implement, and maintain an attractive environment for residents, businesses, and organizations to thrive and embrace a sense of community.

Strategy 2.1: Foster the development and sustainability of a physical and operational environment that attracts, supports, and retains businesses.

PROJECT/ACTION 2.1.1:	Establish an economic development advisory committee.*
PROJECT/ACTION 2.1.2:	Implement a downtown parking strategy to address parking for customers.*
PROJECT/ACTION 2.1.3:	Develop a proactive strategy to support businesses and residents during Highway 47 construction.

Strategy 2.2: Continue to enhance the physical character of Carlton through policies and programs that foster an attractive environment for both businesses, organizations, and residents.

PROJECT/ACTION 2.2.1:	Continue participation and support for Highway 47 realignment to reduce truck traffic in downtown area.**
PROJECT/ACTION 2.2.2:	Investigate potential strategies and work with Carlton Business Association to attract businesses to Carlton.

Strategy 2.3: Maintain and expand Carlton’s physical/digital connectivity and interactive spaces to enhance access and build community.

PROJECT/ACTION 2.3.1:	Begin to develop a five-year replacement/expansion plan with benchmarks for sidewalks and trailways to increase accessibility for residents and businesses.*
PROJECT/ACTION 2.3.2:	Investigate opportunities to coordinate with regional partners to provide mutually beneficial community facilities.*

Strategy 2.4: Create opportunities to increase the supply and diversity of housing, as well as homeownership, in Carlton to promote financial accessibility and choice for all income levels.

PROJECT/ACTION 2.4.1:	Seek a common definition and understanding of affordable housing that can inform future policy decisions regarding housing.
PROJECT/ACTION 2.4.2:	Incorporate housing policy approaches consistent with this strategy in any updates of the Comprehensive Plan and/or development code.*
PROJECT/ACTION 2.4.3:	Develop policies for managing vacation/rental properties that are conducive to maintaining community livability.*

*Identified as priority project

**Identified as high priority project

Goal 3: Continue to identify, implement, and promote strategies and tools that expand community education and involvement in City government activities and decision-making.

Strategy 3.1: Expand tools, strategies, and processes to increase transparency of City business and activities.

PROJECT/ACTION 3.1.1:	Establish a comprehensive system of public communication with routine updates and multiple distribution venues (e.g., website, newsletter, and social media platforms).
PROJECT/ACTION 3.1.2:	Explore options to display upcoming City events and other timely information on or in front of City Hall.
PROJECT/ACTION 3.1.3:	Develop approaches to promote community involvement in City decision-making.
PROJECT/ACTION 3.1.4:	Provide leadership development and other volunteer opportunities for community members.

**Identified as priority project*

***Identified as high priority project*



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. The City Council adopts these policies as the basic framework for the overall financial management of the City to guide day-to-day and long-range 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 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 total costs (operating, direct, indirect, and capital) for providing the services and comparable rates charged by other municipalities of similar size in establishing users' charges (charges, rates, and fees).
 - e. The cost for 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 collection methods, such as imposing penalties, collections, and late charges, may be used.



- II. Expenditure Policies** - Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure 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 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 the 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 administering 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 goods and services must comply with the City's purchasing policies, guidelines, procedures, and State laws and regulations. Staff shall use competitive bidding to attain the best 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 that fund's operating expenditures or expenses (excluding debt service, capital outlay, equity transfers, and other reserves).
 - b. The City shall establish contingency appropriations for unanticipated expenditures of a nonrecurring nature, unexpected increases in service delivery cost, or unexpected 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 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. They 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 \$5,000 or greater purchase price 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 Government Accounting Standards Board (GASB) Statement Number 34.
 - e. Adequate insurance will be maintained on all capital assets.



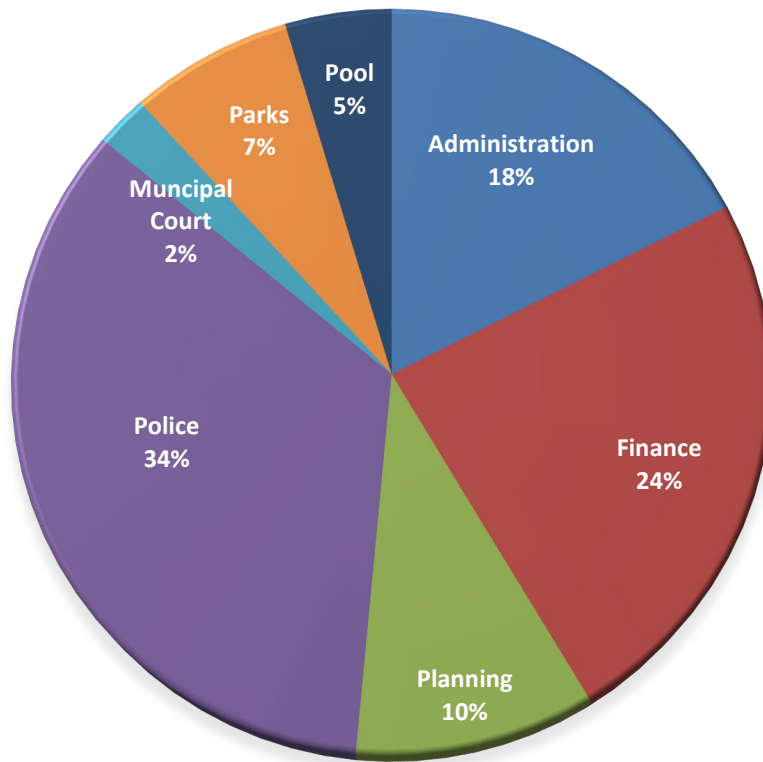
- VI. Debt Policy** – Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- a. The City will confine long-term borrowing to capital improvements too large to be financed from current revenues and 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% cash value limitation outlined in ORS 287.004.
 - e. No debt shall be issued for which the City is not confident a good, specifically identified revenue source is available for repayment. The Assistant City Manager shall prepare an analysis of the source of repayment before issuing any debt.
- VII. Accounting, Auditing, and Financial Reporting Policies** – Comply with prevailing federal, state, and local statutes and regulations. Conform to generally accepted accounting principles 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. According to generally accepted accounting practices, the City shall establish and maintain its accounting system and shall adhere to generally accepted accounting principles and standards. It is broadcasted 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 to serve best 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 Assistant City Manager 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.

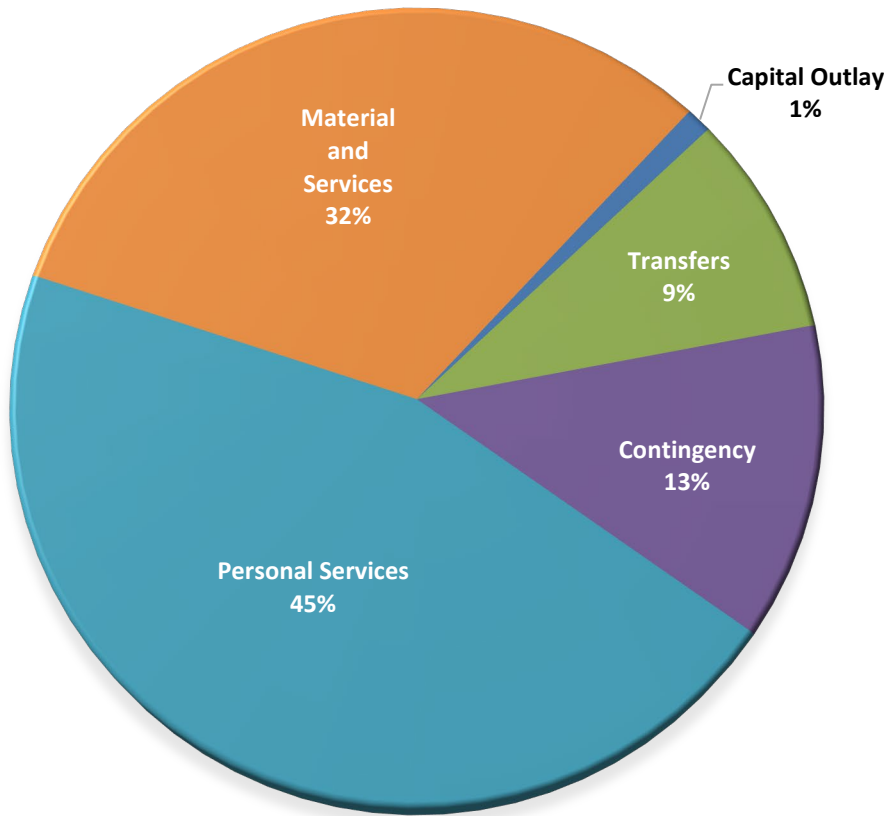


**General Fund
Fiscal Year 2022
Total Budget \$ 1,826,159**





**General Fund
Fund Requirements by Category
Fiscal Year 2022
Total Budget \$ 1,826,159**





FY22
Annual Budget
General Fund Revenues

Account Number	Resources	Actual 2018-19	Actual 2019-20	Adopted 2020-21	Estimate 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
001-000-300000	Beginning Fund Balance	559,405	541,788	409,109	382,709	491,644	491,644	491,644
	Revenues							
001-000-400200	Current Taxes	767,731	832,703	915,000	915,000	930,000	930,000	930,000
001-000-400300	Delinquent Taxes	32,693	22,120	25,000	12,000	18,000	18,000	18,000
001-000-400400	Interest	18,746	17,677	13,000	7,600	10,000	10,000	10,000
001-000-400410	Tax Interest	487	-7,514	500	700	500	500	500
001-000-401300	PGE Light Franchise	92,942	94,001	95,000	95,000	95,000	95,000	95,000
001-000-401350	Radiant/Online NW Franchise	2,000	2,000	2,000	2,000	2,000	2,000	2,000
001-000-401400	CenturyLink Franchise	1,780	1,715	1,500	1,500	1,500	1,500	1,500
001-000-401500	Comcast Franchise	28,959	24,564	32,000	28,000	28,000	28,000	28,000
001-000-401600	Recology Franchise	7,922	7,962	9,000	8,400	9,000	9,000	9,000
001-000-402000	Business License	7,055	7,050	6,000	6,500	6,000	6,000	6,000
001-000-402100	Building Permits	11,232	9,084	15,000	14,000	15,000	15,000	15,000
001-000-402200	State Liquor Fees	39,334	36,466	43,000	49,000	50,000	50,000	50,000
001-000-402300	Cigarette Tax	2,560	2,528	2,300	2,300	2,300	2,300	2,300
001-000-402600	Swim Pool Receipts	49,698	28,790	40,000	20,000	30,000	30,000	30,000
001-000-402650	Park Rentals	3,074	1,493	1,400	1,200	1,200	1,200	1,200
001-000-402675	Dog Licensing	3,047	2,520	2,500	2,500	2,500	2,500	2,500
001-000-402700	Miscellaneous	1,699	3,173	5,000	6,000	5,000	5,000	5,000
001-000-402750	Building Rent	21,225	320	0	0	0	0	0
001-000-402850	Copies/Faxes/Reports	637	842	500	500	500	500	500
001-000-402900	Judge Fees	8,287	8,064	9,000	6,000	6,000	6,000	6,000
001-000-402950	City Liquor License Fees	4,285	4,235	3,800	2,000	2,000	2,000	2,000
001-000-403000	Fines and Forfeitures	31,255	27,997	25,000	29,000	37,000	37,000	37,000
001-000-404000	Planning Fees	12,625	19,985	15,000	15,000	15,000	15,000	15,000
001-000-404600	National Night Out Grant	4,200	1,500	1,500	0	0	0	0
001-000-405400	Grants	7,035	2,144	52,000	52,000	52,000	52,000	52,000
001-000-406000	Sale of Assets	0	0	0	315,000	0	0	0
001-000-406300	Transient Room Tax	7,199	12,923	12,500	12,500	12,500	12,500	12,500
	Revenues	1,167,707	1,164,342	1,327,500	1,603,700	1,331,000	1,331,000	1,331,000
001-000-400150	Transfers	3,515	3,515	3,515	3,515	3,515	3,515	3,515
	Total Revenues	\$1,171,222	\$1,167,857	\$1,331,015	\$1,607,215	\$1,334,515	\$1,334,515	\$1,334,515
	Total Resources	\$1,730,627	\$1,709,645	\$1,740,124	\$1,989,924	\$1,826,159	\$1,826,159	\$1,826,159



FY22
Annual Budget
Administration

General Fund Requirements

Department: Administration

		Actual 2018-19	Actual 2019-20	Adopted 2020-21	Estimate 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Personal Services								
001-001-500000	Salary	57,536	37,012	43,000	41,000	43,000	43,000	43,000
001-001-504600	Unemployment	14	37	100	45	60	60	60
001-001-504700	Social Security	3,292	2,832	4,300	3,200	3,500	3,500	3,500
001-001-504800	Health Insurance	14,388	9,371	13,000	7,500	10,000	10,000	10,000
001-001-504900	Workers' Comp	117	240	600	225	300	300	300
001-001-505000	Retirement	2,773	6,479	8,000	7,500	10,000	10,000	10,000
	Total Personal Services	\$78,120	\$55,971	\$69,000	\$59,470	\$66,860	\$66,860	\$66,860
	Employee FTEs	0.45	0.34	0.34	0.34	0.34	0.34	0.34
Material and Services								
001-001-600410	Lighting	30,172	15,315	25,000	29,333	30,000	30,000	30,000
001-001-600500	IT Services	0	0	1,000	0	0	0	0
001-001-600600	Travel and Training	2,715	550	3,000	1,200	2,500	2,500	2,500
001-001-600650	Mayor/Council	10,109	9,912	15,000	7,000	13,000	13,000	13,000
001-001-600700	Dues and Subscriptions	2,088	2,121	1,500	800	1,500	1,500	1,500
001-001-600800	Attorney Fees	11,949	13,081	15,000	25,000	25,000	25,000	25,000
001-001-601100	Advertising/Notices	443	0	500	0	0	0	0
001-001-601700	Insurance	300	0	200	0	0	0	0
001-001-608000	Supplies and Maintenance	480	-2,036	1,000	1,000	1,000	1,000	1,000
001-001-608305	Nuisance Abatement	1,020	0	2,000	1,000	2,000	2,000	2,000
001-001-608601	Professional Services	1,664	750	2,000	1,000	2,000	2,000	2,000
001-001-608680	Community Outreach	1,542	3,213	5,000	3,000	5,000	5,000	5,000
001-001-608801	Community Grants	4,150	1,000	6,000	3,000	6,000	6,000	6,000
	Total Material and Services	\$66,632	\$43,906	\$77,200	\$72,333	\$88,000	\$88,000	\$88,000
Capital Outlay								
001-001-620100	Office Equipment	0	1,463	0	0	0	0	0
	Total Capital Outlay	\$0	\$1,463	\$0	\$0	\$0	\$0	\$0
Transfers								
001-001-630505	Vehicle and Equipment	0	0	25,000	25,000	25,000	25,000	25,000
001-001-630510	CIF - Park	25,000	35,000	45,000	45,000	45,000	45,000	45,000
001-001-630515	CIF - Transportation	25,000	25,000	45,000	45,000	45,000	45,000	45,000
001-001-630520	CIF - Facilities/Special Projects	50,000	135,000	50,000	50,000	50,000	50,000	50,000
	Total Transfers	\$100,000	\$195,000	\$165,000	\$165,000	\$165,000	\$165,000	\$165,000
Total Requirements - Administration		\$244,752	\$296,340	\$311,200	\$296,803	\$319,860	\$319,860	\$319,860



FY22
Annual Budget
Finance

General Fund Requirements

Department: Finance Department

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Personal Services								
001-002-500000	Salary	29,557	46,368	53,500	49,000	54,000	54,000	54,000
001-002-504600	Unemployment	48	58	200	100	150	150	150
001-002-504700	Social Security	3,185	3,547	4,000	3,595	4,000	4,000	4,000
001-002-504800	Health Insurance	8,414	13,828	15,000	14,000	15,000	15,000	15,000
001-002-504900	Workers' Comp	(624)	254	800	300	500	500	500
001-002-505000	Retirement	3,555	6,504	8,000	8,000	9,000	9,000	9,000
Total Personal Services		\$44,135	\$70,559	\$81,500	\$74,995	\$82,650	\$82,650	\$82,650
Employee FTEs		0.60	0.82	0.82	0.82	0.82	0.82	0.82
Material and Services								
001-002-600200	Utilities - PGE	3,630	4,001	5,800	5,900	6,200	6,200	6,200
001-002-600201	Communications	3,614	3,254	4,500	4,000	4,500	4,500	4,500
001-002-600400	Maintenance and Repair	6,947	3,100	2,000	1,972	2,000	2,000	2,000
001-002-600401	Janitorial Services	1,642	2,465	4,000	3,800	4,000	4,000	4,000
001-002-600450	Garbage Service	451	489	800	500	650	650	650
001-002-600500	IT Services	13,004	16,051	16,000	16,000	16,000	16,000	16,000
001-002-600560	Codification of Ord.	2,420	740	2,000	0	2,000	2,000	2,000
001-002-600600	Travel and Training	2,761	3,476	6,000	2,000	6,000	6,000	6,000
001-002-600700	Dues and Subscriptions	2,871	3,745	3,500	3,500	3,500	3,500	3,500
001-002-600800	Attorney Fees	0	0	500	0	500	500	500
001-002-600850	Audit	11,715	9,570	12,000	5,000	10,000	10,000	10,000
001-002-601100	Advertising & Notices	1,314	1,151	400	100	400	400	400
001-002-601700	Insurance	13,473	13,613	15,500	14,560	16,100	16,100	16,100
001-002-608000	Supplies and Maintenance	7,269	4,194	9,000	9,000	9,000	9,000	9,000
001-002-608050	Vehicle Fuel and Maintenance	10	500	500	855	500	500	500
001-002-608150	Merchant Bank Fees	7,907	9,878	10,000	10,000	11,500	11,500	11,500
001-002-608601	Professional Services	1,697	2,873	3,500	18,000	3,500	3,500	3,500
001-002-608650	Financial Software	3,500	5,445	10,000	11,002	12,000	12,000	12,000
001-002-608675	Copier	2,473	2,276	3,000	2,600	3,000	3,000	3,000
001-002-608800	Taxes on Rental Property	4,860	4,953	5,200	5,094	5,300	5,300	5,300
Total Material and Services		\$91,558	\$91,774	\$114,200	\$113,883	\$116,650	\$116,650	\$116,650
Capital Outlay								
001-002-620100	Equipment	3,637	740	4,000	2,000	4,000	4,000	4,000
Total Capital Outlay		\$3,637	\$740	\$4,000	\$2,000	\$4,000	\$4,000	\$4,000
Transfers								
001-002-630560	Debt Service Fund	31,063	31,063	0	118,221	0	0	0
Total Transfers		\$31,063	\$31,063	\$0	\$118,221	\$0	\$0	\$0
Contingency								
001-002-640000	Contingency	0	0	177,374	0	233,089	233,089	233,089
Total Contingency		\$0	\$0	\$177,374	\$0	\$233,089	\$233,089	\$233,089
Total Requirements - Finance Department		\$170,393	\$194,136	\$377,074	\$309,099	\$436,389	\$436,389	\$436,389



**FY22
Annual Budget
Planning**

General Fund Requirements

Department: Planning

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Personal Services								
001-003-500000	Salary	10,354	13,138	14,500	14,000	14,760	14,760	14,760
001-003-504600	Unemployment	10	13	50	50	50	50	50
001-003-504700	Social Security	755	1,005	1,250	1,100	1,300	1,300	1,300
001-003-504800	Health Insurance	5,487	7,656	8,500	7,900	8,800	8,800	8,800
001-003-504900	Workers' Comp	110	239	300	300	300	300	300
001-003-505000	Retirement	1,012	2,301	2,800	2,700	2,800	2,800	2,800
Total Personal Services		\$17,728	\$24,352	\$27,400	\$26,050	\$28,010	\$28,010	\$28,010
Employee FTEs		0.25	0.25	0.25	0.25	0.25	0.25	0.25
Material and Services								
001-003-600600	Travel and Training	75	3,563	5,000	6,600	6,600	6,600	6,600
001-003-600700	Dues and Subscriptions	265	330	500	400	500	500	500
001-003-600800	Attorney Fees	2286	3870	4,000	7,208	7,000	7,000	7,000
001-003-600900	Engineering Services	56127	46492	50,000	49,500	60,000	60,000	60,000
001-003-601100	Advertising and Legal	818	1070	1,500	905	1,500	1,500	1,500
001-003-608000	Supplies and Maintenance	87	-1104	100	85	100	100	100
001-003-608601	Professional Services	20499	26690	30,000	30,000	30,000	30,000	30,000
001-003-608701	Special Land Use	0	0	4,000	0	50,000	50,000	50,000
Total Material and Services		\$80,157	\$80,911	\$95,100	\$94,698	\$155,700	\$155,700	\$155,700
Capital Outlay								
Capital Outlay		0	0	0	0	0	0	0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Planning		\$97,885	\$105,263	\$122,500	\$120,748	\$183,710	\$183,710	\$183,710



FY22
Annual Budget
Police

General Fund Requirements

Department: Police		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Personal Services								
001-004-500000	Salary	199,620	211,264	280,000	250,000	280,000	280,000	280,000
001-004-500005	Overtime	7,842	5,872	20,000	20,000	20,000	20,000	20,000
001-004-504600	Unemployment	207	217	500	300	400	400	400
001-004-504700	Social Security	15,871	16,611	24,000	21,000	23,000	23,000	23,000
001-004-504800	Health Insurance	55,505	69,759	110,000	88,000	90,000	90,000	90,000
001-004-504900	Workers' Comp	4,183	9,107	20,000	11,000	15,000	15,000	15,000
001-004-505000	Retirement	17,020	31,302	50,000	58,000	62,000	62,000	62,000
Total Personal Services		\$300,248	\$344,132	\$504,500	\$448,300	\$490,400	\$490,400	\$490,400
Employee FTEs		3	3	4	4	4	4	4
Material and Services								
001-004-600200	Utilities-PGE	3,055	3,369	4,500	4,000	4,500	4,500	4,500
001-004-600201	Telecommunications	4,843	5,403	6,000	4,000	5,000	5,000	5,000
001-004-600350	Vehicle Maintenance/Fuel	20,406	10,631	17,500	16,900	17,500	17,500	17,500
001-004-600500	IT Services	27	1,000	4,000	2,500	3,000	3,000	3,000
001-004-600600	Travel and Training	6,435	6,883	10,000	5,000	8,000	8,000	8,000
001-004-600800	Attorney Fees	522	603	2,000	1,000	1,500	1,500	1,500
001-004-601000	Reserve Equipment	2,979	3,421	2,000	1,800	2,000	2,000	2,000
001-004-601800	Dispatch	30,341	34,723	33,000	34,000	35,000	35,000	35,000
001-004-601900	Uniforms Allowance	5,415	4,106	6,500	5,000	6,000	6,000	6,000
001-004-602000	Ammunition/Weapon Repair	6,999	7,592	6,000	4,000	6,000	6,000	6,000
001-004-608000	Supplies and Maintenance	11,061	8,557	17,000	20,500	18,000	18,000	18,000
001-004-608600	Professional Services	2,899	3,989	4,500	4,000	4,500	4,500	4,500
001-004-608675	Copier Expense	2,447	2,533	3,000	3,000	3,300	3,300	3,300
001-004-608700	Dues and Subscriptions	6,159	10,178	10,000	22,000	20,000	20,000	20,000
001-004-608805	Prevention	1,499	528	2,500	1,800	1,500	1,500	1,500
001-004-600925	National Night Out	4,513	4,322	6,000	1,000	4,000	4,000	4,000
Total Material and Services		\$109,600	\$107,838	\$134,500	\$130,500	\$139,800	\$139,800	\$139,800
Capital Outlay								
001-004-620500	Equipment	0	7,903	0	0	0	0	0
Total Capital Outlay		\$0	\$7,903	\$0	\$0	\$0	\$0	\$0
Total Requirements - Police Department		\$409,848	\$459,873	\$639,000	\$578,800	\$630,200	\$630,200	\$630,200



FY22
Annual Budget
Municipal Court

General Fund Requirements

Department: Municipal Court

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Personal Services								
001-005-500000	Salary	13,576	16,324	20,000	18,000	20,000	20,000	20,000
001-005-504600	Unemployment	14	16	100	50	75	75	75
001-005-504700	Social Security	1,038	1,249	1,600	1,300	1,500	1,500	1,500
001-005-504800	Health Insurance	3,430	5,462	6,400	6,000	6,300	6,300	6,300
001-005-504900	Workers' Comp	114	243	300	250	300	300	300
001-005-505000	Retirement	427	1,282	1,800	1,500	1,700	1,700	1,700
Total Personal Services		\$18,599	\$24,576	\$30,200	\$27,100	\$29,875	\$29,875	\$29,875
Employee FTEs		0.20	0.20	0.20	0.20	0.20	0.20	0.20
Material and Services								
001-005-600600	Travel and Training	1,568	0	1,000	400	500	500	500
001-005-600700	Dues and Subscriptions	0	75	100	100	100	100	100
001-005-608000	Maintenance	73	(414)	300	300	300	300	300
001-005-608300	Court Cost	7,416	6,753	8,700	7,200	7,900	7,900	7,900
001-005-608601	Professional Services	2,432	1,832	2,500	2,500	2,800	2,800	2,800
Total Material and Services		\$11,489	\$8,246	\$12,600	\$10,500	\$11,600	\$11,600	\$11,600
Capital Outlay								
Capital Outlay		0	1000	0	0	0	0	0
Total Capital Outlay		\$0	\$1,000	\$0	\$0	\$0	\$0	\$0
Total Requirements - Municipal Court		\$30,088	\$33,822	\$42,800	\$37,600	\$41,475	\$41,475	\$41,475



FY22
Annual Budget
Parks

General Fund Requirements

Department: Parks Department

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Personal Services								
001-006-500000	Salary	32,166	34,045	37,000	36,000	38,000	38,000	38,000
001-006-500002	Seasonal Worker	4,688	7,324	7,000	6,500	7,000	7,000	7,000
001-006-504600	Unemployment	37	41	100	50	75	75	75
001-006-504700	Social Security	2,819	3,165	3,500	3,250	3,500	3,500	3,500
001-006-504800	Health Insurance	17,352	18,440	21,000	18,600	19,200	19,200	19,200
001-006-504900	Workers' Compensation	1,178	1,414	3,000	1,400	2,000	2,000	2,000
001-006-505000	Retirement	3,789	6,481	7,500	6,970	7,500	7,500	7,500
Total Personal Services		\$62,029	\$70,910	\$79,100	\$72,770	\$77,275	\$77,275	\$77,275
Employee FTEs		0.95	0.95	0.95	0.95	0.95	0.95	0.95
Material and Services								
001-006-600200	Utilities-PGE	751	819	1,200	1,100	1,250	1,250	1,250
001-006-600201	Communications	817	1,864	2,000	3,000	3,100	3,100	3,100
001-006-600450	Garbage Service	615	313	1,000	450	500	500	500
001-006-600500	IT Services	0	400	500	0	0	0	0
001-006-600600	Travel and Training	267	45	300	0	200	200	200
001-006-600800	Attorney	0	0	100	0	100	100	100
001-006-601100	Advertising and Legal	0	0	200	150	200	200	200
001-006-608000	Supplies and Maintenance	16,856	11,035	15,000	20,000	20,000	20,000	20,000
001-006-608005	Small Tools	119	299	500	100	300	300	300
001-006-608100	Supplies and Fuel	1,521	1,998	4,500	3,000	4,000	4,000	4,000
001-006-608200	Equipment Maintenance	1,636	1,633	2,000	3,000	3,000	3,000	3,000
001-006-608500	Arborist	3,600	7,540	8,000	4,000	10,000	10,000	10,000
Total Material and Services		\$26,182	\$25,946	\$35,300	\$34,800	\$42,650	\$42,650	\$42,650
Capital Outlay								
001-006-620500	Park Equipment	35,499	37,934	10,000	10,000	10,000	10,000	10,000
Total Capital Outlay		\$35,499	\$37,934	\$10,000	\$10,000	\$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		\$123,710	\$134,790	\$124,400	\$117,570	\$129,925	\$129,925	\$129,925



**FY22
Annual Budget
Pool**

General Fund Requirements

Department: Pool

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Personal Services								
001-007-500000	Salary	60,766	58,187	75,000	15,000	45,000	45,000	45,000
001-007-504600	Unemployment	63	55	150	10	100	100	100
001-007-504700	Social Security	4,993	4,451	6,200	1,000	3,900	3,900	3,900
001-007-504800	Health Insurance	1,565	0	0	0	0	0	0
001-007-504900	Workers' Compensation	1,014	2,838	3,000	2,900	2,500	2,500	2,500
001-007-505000	Retirement	213	0	0	0	0	0	0
Total Personal Services		\$68,614	\$65,531	\$84,350	\$18,910	\$51,500	\$51,500	\$51,500
Employee FTEs		2.25	2.25	2.25	2.25	2.25	2.25	2.25
Material and Services								
001-007-600200	Utilities	6,737	6,376	7,500	7,000	7,500	7,500	7,500
001-007-600201	Communications	3,495	4,503	5,200	4,500	5,200	5,200	5,200
001-007-600450	Garbage	135	81	200	100	200	200	200
001-007-600500	IT Services	0	200	200	0	0	0	0
001-007-600600	Travel and Training	295	0	300	0	0	0	0
001-007-600800	Attorney	0	0	200	0	0	0	0
001-007-600902	Heating Fuel	684	429	3,000	1,000	3,000	3,000	3,000
001-007-601100	Advertising and Legal	96	0	200	150	200	200	200
001-007-608000	Supplies and Maintenance	11,959	6,122	8,500	3,000	5,000	5,000	5,000
001-007-608100	Chemicals	5,244	5,087	7,000	3,000	7,000	7,000	7,000
001-007-609000	Professional Services	1,170	400	1,500	0	0	0	0
Total Material and Services		\$29,815	\$23,198	\$33,800	\$18,750	\$28,100	\$28,100	\$28,100
Capital Outlay								
001-007-620500	Equipment	13,734	13,983	5,000	0	5,000	5,000	5,000
Total Capital Outlay		\$13,734	\$13,983	\$5,000	\$0	\$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		\$112,163	\$102,712	\$123,150	\$37,660	\$84,600	\$84,600	\$84,600



FY22
Annual Budget
General Fund Summary

General Fund Revenues and Requirements

Resources	Actual 2018-19	Actual 2019-20	Proposed 2021-22	Estimate 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Beginning Fund Balance	559,405	541,788	409,109	382,709	491,644	491,644	491,644
Revenues	1,167,707	1,164,342	1,327,500	1,603,700	1,331,000	1,331,000	1,331,000
Transfers	3,515	3,515	3,515	3,515	3,515	3,515	3,515
Total Resources	\$1,730,627	\$1,709,645	\$1,740,124	\$1,989,924	\$1,826,159	\$1,826,159	\$1,826,159

Requirements	Actual 2018-19	Actual 2019-20	Adopted 2020-21	Estimate 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Personal Services	589,473	656,031	876,050	727,595	826,570	826,570	826,570
Material and Services	415,433	381,819	502,700	475,464	582,500	582,500	582,500
Capital Outlay	52,870	63,023	19,000	12,000	19,000	19,000	19,000
Transfers	131,063	226,063	165,000	283,221	165,000	165,000	165,000
Contingency	0	0	177,374	0	233,089	233,089	233,089
Total Requirements	\$1,188,839	\$1,326,936	\$1,740,124	\$1,498,280	\$1,826,159	\$1,826,159	\$1,826,159
Over/Under (+/-)	\$541,788	\$382,709	\$0	\$491,644	\$0	\$0	\$0
Ending Fund Balance	\$541,788	\$382,709	\$0	\$491,644	\$0	\$0	\$0



FY22
Annual Budget
Tourism Fund

Tourism Fund Revenues

Resources		Actual 2018-19	Actual 2019-20	Adopted 2020-21	Estimate 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
005-000-300000	Beginning Fund Balance	27,711	17,696	10,311	18,216	28,562	28,562	28,562
Revenues								
005-000-400400	Interest	1,103	1,040	500	500	500	500	500
005-000-404550	Grants	2,000	0	2,000	0	0	0	0
005-000-403400	Sponsorships/Advertising	0	0	3,000	0	0	0	0
005-000-406300	Transient Room Tax (70%)	22,064	32,297	30,084	25,000	25,000	25,000	25,000
Revenues		25,167	33,337	35,584	25,500	25,500	25,500	25,500
Total Resources		\$52,878	\$51,033	\$45,895	\$43,716	\$54,062	\$54,062	\$54,062

Tourism Fund Requirements

Material and Services								
005-500-600100	Marketing Expense	16,012	7,034	13,000	5,000	13,000	13,000	13,000
005-500-600250	Events	4,000	4,000	5,500	0	5,500	5,500	5,500
005-500-600300	Social Media Campaign	9,784	9,005	9,800	9,000	9,800	9,800	9,800
005-500-600350	Memberships	710	1,204	1,995	500	1,995	1,995	1,995
005-500-600600	Travel and Training	705	0	0	600	0	0	0
005-500-601050	Special Projects	3,844	11,367	15,500	0	23,667	23,667	23,667
005-500-601100	Advertising and Legal	127	207	100	54	100	100	100
Total Material and Services		\$35,182	\$32,817	\$45,895	\$15,154	\$54,062	\$54,062	\$54,062
Total Requirements - Tourism		\$35,182	\$32,817	\$45,895	\$15,154	\$54,062	\$54,062	\$54,062

Tourism Fund Revenues and Requirements

	Actual 2018-19	Actual 2019-20	Adopted 2020-21	Estimate 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources							
Beginning Fund Balance	27,711	17,696	10,311	18,216	28,562	28,562	28,562
Revenues	25,167	33,337	35,584	25,500	25,500	25,500	25,500
Total Resources	\$52,878	\$51,033	\$45,895	\$43,716	\$54,062	\$54,062	\$54,062
Requirements							
Material and Services	35,182	32,817	45,895	15,154	54,062	54,062	54,062
Total Requirements	\$35,182	\$32,817	\$45,895	\$15,154	\$54,062	\$54,062	\$54,062
Over/Under (+/-)	17,696	18,216	0	28,562	0	0	0
Ending Fund Balance	\$17,696	\$18,216	\$0	\$28,562	\$0	\$0	\$0



FY22
Annual Budget
Street Fund

Street Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Resources								
011-000-300000	Beginning Fund Balance	224,264	132,536	258,610	246,004	133,165	133,165	133,165
011-000-300100	Reserved Fund Balance			0	0	0	0	
	Total Fund Balance	224,264	132,536	258,610	246,004	133,165	133,165	133,165
Revenues								
011-000-400400	Interest	17,644	16,637	15,000	7,000	10,000	10,000	10,000
011-000-402400	Gasoline Tax	162,853	175,439	150,000	160,000	150,000	150,000	150,000
011-000-402500	State Revenue Sharing	31,312	20,415	40,000	41,000	40,000	40,000	40,000
011-000-402700	Miscellaneous	6,179	1,614	100	10	100	100	100
011-000-404050	Type A, B & ROW Permits	43,813	74,707	4,000	10,000	4,000	4,000	4,000
011-000-410300	SCA ODOT Grant	50,000	0	0	0	0	0	0
	Revenues	\$311,801	\$288,812	\$209,100	\$218,010	\$204,100	\$204,100	\$204,100
	Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$311,801	\$288,812	\$209,100	\$218,010	\$204,100	\$204,100	\$204,100
	Total Resources	\$536,065	\$421,348	\$467,710	\$464,014	\$337,265	\$337,265	\$337,265

Street Fund Requirements

		Actual 2018-19	Actual 2019-20	Adopted 2020-21	Estimate 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Personal Services								
011-110-500000	Salary	10,331	11,949	15,000	12,000	13,500	13,500	13,500
011-110-504600	Unemployment	10	11	20	15	15	15	15
011-110-504700	Social Security	790	817	1,200	925	1,150	1,150	1,150
011-110-504800	Health Insurance	4,912	5,046	8,000	5,100	5,500	5,500	5,500
011-110-504900	Workers' Compensation	216	930	1,500	1,300	1,500	1,500	1,500
011-110-505000	Retirement	1,304	5,468	4,500	3,000	3,500	3,500	3,500
Total Personal Services		\$17,563	\$24,221	\$30,220	\$22,340	\$25,165	\$25,165	\$25,165
Employee FTEs		0.25	0.25	0.25	0.25	0.25	0.25	0.25
Material and Services								
011-110-600110	Advertising and Legal	808	0	1,000	200	500	500	500
011-110-600200	Utilities-PGE	22,831	23,424	26,000	24,000	25,000	25,000	25,000
011-110-600201	Communications	136	126	300	150	200	200	200
011-110-600450	Garbage Service	205	105	250	150	200	200	200
011-110-600570	Uniform Allowance	180	0	250	0	0	0	0
011-110-600600	Travel and Training	0	0	250	0	0	0	0
011-110-600700	Dues and Subscriptions-Travel	289	0	0	0	0	0	0
011-110-600750	Street Signs	4,147	7,193	5,000	5,000	5,000	5,000	5,000
011-110-600800	Attorney Fees	1,242	522	1,500	0	1,000	1,000	1,000
011-110-600900	Engineering Services	2,852	8,634	10,000	1,000	5,000	5,000	5,000
011-110-601700	Insurance	810	820	1,200	950	1,100	1,100	1,100
011-110-607050	Street Sweeping	5,168	11,480	15,000	15,000	20,000	20,000	20,000
011-110-608000	Supplies and Maintenance	4,619	16,307	20,000	18,000	20,000	20,000	20,000
011-110-608001	Office Supplies	27	0	0	0	0	0	0
011-110-608005	Small Tools	119	393	500	0	0	0	0
011-110-608050	Vehicle Fuel and Maintenance	240	505	2,500	500	800	800	800
011-110-608200	Equipment Maintenance	1,184	566	0	304	0	0	0
011-110-608310	Street Striping	13,165	14,832	18,000	18,000	20,000	20,000	20,000
011-110-608601	Professional Services	0	0	500	0	500	500	500
Total Material Services		\$58,022	\$84,907	\$102,250	\$83,254	\$99,300	\$99,300	\$99,300
Capital Outlay								
011-110-620505	Street Projects	299,429	12,701	0	0	0	0	0
011-110-620500	Equipment	0	0	0	0	15,000	15,000	15,000
Total Capital Outlay		\$299,429	\$12,701	\$0	\$0	\$15,000	\$15,000	\$15,000
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	25,000	50,000	250,000	200,000	50,000	50,000	50,000
Total Transfers		\$28,515	\$53,515	\$253,515	\$203,515	\$53,515	\$53,515	\$53,515
Contingency								
011-110-640001	Contingency	0	0	81,725	0	144,285	144,285	144,285
Total Contingency		\$0	\$0	\$81,725	\$0	\$144,285	\$144,285	\$144,285
Total Requirements - Street Fund		\$403,529	\$175,344	\$467,710	\$309,109	\$337,265	\$337,265	\$337,265

Street Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Beginning Fund Balance	224,264	132,536	258,610	224,264	133,165	133,165	133,165
Revenues	311,801	288,812	209,100	218,010	204,100	204,100	204,100
Transfers	0	0	0	0	0	0	0
Total Resources	\$536,065	\$421,348	\$467,710	\$442,274	\$337,265	\$337,265	\$337,265
Requirements							
Personal Services	17,563	24,221	30,220	22,340	25,165	25,165	25,165
Material and Services	58,022	84,907	102,250	83,254	99,300	99,300	99,300
Capital Outlay	299,429	12,701	0	0	15,000	15,000	15,000
Transfers	28,515	53,515	253,515	203,515	53,515	53,515	53,515
Contingency	0	0	81,725	0	144,285	144,285	144,285
Total Requirements	\$403,529	\$175,344	\$467,710	\$309,109	\$337,265	\$337,265	\$337,265
Over/Under (+/-)	132,536	246,004	0	133,165	0	0	0
Ending Fund Balance	\$132,536	\$246,004	\$0	\$133,165	\$0	\$0	\$0



FY22
Annual Budget
Water Fund

Water Fund Revenue

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-2020	2020-21	2020-21	2021-22	2021-22	2021-22
Resources								
012-000-300000	Beginning Fund Balance	312,924	462,442	309,251	235,699	260,402	260,402	260,402
Revenues								8,000
012-000-400400	Interest	16,541	15,597	12,000	7,000	8,000	8,000	3,000
012-000-402700	Miscellaneous	680	2,471	1,000	5,000	3,000	3,000	1,390,000
012-000-403700	Water Receipts	1,116,252	1,188,172	1,310,000	1,320,000	1,390,000	1,390,000	3,700
012-000-403750	Back Flow Inspections	2,325	3,125	3,000	3,650	3,700	3,700	25,000
012-000-403800	Hookup Fees	3,000	5,200	13,000	26,000	25,000	25,000	
Revenues		\$1,138,798	\$1,214,565	\$1,339,000	\$1,361,650	\$1,429,700	\$1,429,700	\$1,421,700
Transfers		\$0	\$0	\$20,000	\$20,000	\$40,000	\$40,000	\$40,000
Total Revenues		\$1,138,798	\$1,214,565	\$1,359,000	\$1,381,650	\$1,469,700	\$1,469,700	\$1,461,700
Total Resources		\$1,451,722	\$1,677,007	\$1,668,251	\$1,617,349	\$1,730,102	\$1,730,102	\$1,722,102

Water Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-2020	2020-21	2020-21	2021-22	2021-22	2021-22
Personal Services								
012-120-500000	Salary	225,506	230,430	281,525	226,721	260,000	260,000	260,000
012-120-500005	Standby/Overtime	5,872	6,543	7,000	10,000	8,000	8,000	8,000
012-120-504600	Unemployment	224	235	350	240	260	260	260
012-120-504700	Social Security	17,395	18,031	22,168	18,000	23,000	23,000	23,000
012-120-504800	Health Insurance	88,048	94,762	122,966	97,000	99,000	99,000	99,000
012-120-504900	Workers' Comp	3,574	5,656	13,636	6,700	10,000	10,000	10,000
012-120-505000	Retirement	22,788	46,920	53,000	42,000	44,000	44,000	44,000
Total Personal Services		\$363,407	\$402,577	\$500,645	\$400,661	\$444,260	\$444,260	\$444,260
Employee FTE		3.87	3.85	4.85	4.85	4.85	4.85	4.85
Material and Services								
012-120-600110	Advertising and Legal	1,770	52	1,000	300	500	500	500
012-120-600200	Utilities - PGE	9,291	11,434	13,000	12,000	12,500	12,500	12,500
012-120-600201	Communications	11,717	11,542	13,500	13,000	13,500	13,500	13,500
012-120-600401	Janitorial Services	1,681	2,508	3,500	3,400	3,500	3,500	3,500
012-120-600450	Garbage Service	1,338	1,110	2,000	1,600	1,800	1,800	1,800
012-120-600500	IT Services	13,397	18,186	17,500	16,800	17,500	17,500	17,500
012-120-600550	Billing Company Costs	4,338	3,373	5,000	4,000	4,100	4,100	4,100
012-120-600570	Uniform Allowance	1,028	1,579	1,600	2,400	2,000	2,000	2,000
012-120-600600	Travel and Training	3,788	2,644	4,500	1,200	2,500	2,500	2,500
012-120-600700	Dues and Subscriptions	4,884	7,355	5,500	5,000	5,500	5,500	5,500
012-120-600800	Attorney Fees	1,343	310	3,000	1,000	2,500	2,500	2,500
012-120-600850	Audit	12,070	9,860	12,000	8,000	10,000	10,000	10,000
012-120-600900	Engineering Services	5,714	4,366	6,000	6,000	6,000	6,000	6,000
012-120-601700	Insurance	13,385	13,525	16,000	15,458	17,000	17,000	17,000
012-120-603300	Chemicals	52,968	47,623	55,000	59,000	60,000	60,000	60,000
012-120-604800	Testing	4,654	5,704	7,500	4,200	5,500	5,500	5,500
012-120-607000	Utility Locates	6,116	4,020	6,000	6,300	6,400	6,400	6,400
012-120-608000	Supplies and Maintenance	63,836	80,595	70,000	90,000	80,000	80,000	80,000
012-120-608001	Office Supplies	7,471	10,133	8,000	4,800	8,000	8,000	8,000
012-120-608005	Small Tools	713	1,075	1,500	500	1,000	1,000	1,000
012-120-608015	Water Meters	0	0	20,000	34,000	40,000	40,000	40,000
012-120-608050	Fuel	3,990	2,288	3,000	10,600	5,000	5,000	5,000
012-120-608160	Merchant Fees	8,169	8,998	9,000	9,200	10,000	10,000	10,000
012-120-608200	V/E Maintenance	2,243	1,221	3,000	800	2,500	2,500	2,500
012-120-608600	Professional Services	13,452	3,013	9,000	16,000	9,000	9,000	9,000
012-120-608650	Financial Software	6,500	8,348	10,000	11,211	12,000	12,000	12,000
012-120-608675	Copier	2,548	2,344	3,000	2,400	3,000	3,000	3,000
Total Material and Services		\$258,404	\$263,206	\$309,100	\$339,169	\$341,300	\$341,300	\$341,300

Water Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-2020	2020-21	2020-21	2021-22	2021-22	2021-22
Capital Outlay								
012-120-620300	City Hall Equipment	2,668	2,771	4,000	4,000	4,000	4,000	4,000
012-120-620500	Water Equipment	29,440	20,344	30,000	30,000	66,000	66,000	66,000
012-120-620510	Water Meter Lease	25,806	25,806	25,806	25,806	25,806	25,806	25,806
	Total Capital Outlays	\$57,914	\$48,921	\$59,806	\$59,806	\$95,806	\$95,806	\$95,806
Transfers								
012-120-630450	Vehicle Replacement Fund	0	0	0	0	30,000	30,000	30,000
012-120-630400	CIF - Water Projects	90,000	410,000	250,000	250,000	250,000	250,000	250,000
012-120-630425	CIF - Facilities\Special Proj.	50,000	50,000	100,000	50,000	50,000	50,000	50,000
012-120-630525	Debt Service Fund	169,555	266,604	259,211	257,311	259,697	259,697	259,697
	Total Transfers	\$309,555	\$726,604	\$609,211	\$557,311	\$589,697	\$589,697	\$589,697
Contingency								
012-120-650000	Contingency	0	0	189,489	0	259,039	259,039	251,039
	Total Contingency	\$0	\$0	\$189,489	\$0	\$259,039	\$259,039	\$251,039

Water Fund Revenues and Requirements

Resources							
	Actual 2018-19	Actual 2019-2020	Adopted 2020-21	Estimate 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Beginning Fund Balance	312,924	462,442	309,251	235,699	260,402	260,402	260,402
Revenues	1,138,798	1,214,565	1,339,000	1,361,650	1,429,700	1,429,700	1,421,700
Transfers	0	0	20,000	20,000	40,000	40,000	40,000
Total Resources	\$1,451,722	\$1,677,007	\$1,668,251	\$1,617,349	\$1,730,102	\$1,730,102	\$1,722,102
Requirements							
Personal Services	363,407	402,577	500,645	400,661	444,260	444,260	444,260
Material and Services	258,404	263,206	309,100	339,169	341,300	341,300	341,300
Capital Outlay	57,914	48,921	59,806	59,806	95,806	95,806	95,806
Transfers	309,555	726,604	609,211	557,311	589,697	589,697	589,697
Contingency	0	0	189,489	0	259,039	259,039	251,039
Total Requirements	\$989,280	\$1,441,308	\$1,668,251	\$1,356,947	\$1,730,102	\$1,730,102	\$1,722,102
Over/Under (+/-)	462,442	235,699	0	260,402	0	0	0
Ending Fund Balance	\$462,442	\$235,699	\$0	\$260,402	\$0	\$0	\$0



FY22
Annual Budget
Sewer Fund

Sewer Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Resources								
013-000-300000	Beginning Fund Balance	(11,126)	80,966	201,061	228,988	311,115	311,115	311,115
Revenues								
013-000-400400	Interest	16,541	15,597	14,000	6,500	10,000	10,000	10,000
013-000-402700	Miscellaneous	0	0	100	0	100	100	100
013-000-404400	Sewer Receipts	737,856	847,710	900,000	970,000	1,080,000	1,080,000	1,080,000
013-000-404500	Hookup Fees	750	1,600	3,000	8,000	8,000	8,000	8,000
013-000-404800	Land Lease for Ag Use	3,000	0	3,000	3,000	3,000	3,000	3,000
Revenues		\$758,147	\$864,907	\$920,100	\$987,500	\$1,101,100	\$1,101,100	\$1,101,100
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$758,147	\$864,907	\$920,100	\$987,500	\$1,101,100	\$1,101,100	\$1,101,100
Total Resources		\$747,021	\$945,873	\$1,121,161	\$1,216,488	\$1,412,215	\$1,412,215	\$1,412,215

Sewer Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Personal Services								
013-130-50000	Salary	161,839	163,687	175,000	161,000	175,000	175,000	175,000
013-130-504600	Unemployment	134	166	200	160	200	200	200
013-130-504700	Social Security	12,380	12,716	15,000	12,800	15,000	15,000	15,000
013-130-504800	Health Insurance	54,682	59,538	64,000	60,000	62,000	62,000	62,000
013-130-504900	Workers' Comp.	703	2,613	6,000	2,600	3,000	3,000	3,000
013-130-505000	Retirement	16,004	24,658	35,000	28,500	32,000	32,000	32,000
Total Personal Services		\$245,742	\$263,378	\$295,200	\$265,060	\$287,200	\$287,200	\$287,200
Employee FTEs		2.0	2.56	2.56	2.56	2.56	2.56	2.56
Material and Services								
013-130-600110	Advertising and Legal	115	170	500	200	300	300	300
013-130-600200	Utilities	26,948	27,491	30,000	28,000	30,000	30,000	30,000
013-130-600201	Communications	10,272	11,084	11,500	12,000	12,500	12,500	12,500
013-130-600401	Janitorial Services	1,642	2,465	3,000	3,500	3,500	3,500	3,500
013-130-600450	Garbage Service	1,321	1,101	1,900	1,900	2,000	2,000	2,000
013-130-600500	IT Services	13,004	17,651	16,000	16,000	17,000	17,000	17,000
013-130-600550	Billing Company Costs	4,338	3,373	5,000	4,000	4,500	4,500	4,500
013-130-600570	Uniform Allowance	400	322	500	500	500	500	500
013-130-600600	Travel and Training	897	531	2,000	1,200	1,500	1,500	1,500
013-130-600700	Dues and Subscriptions	1,479	5,205	4,000	5,000	5,000	5,000	5,000
013-130-600800	Attorney Fees	1,177	513	1,500	500	1,000	1,000	1,000
013-130-600850	Audit	11,715	9,570	12,500	8,000	10,000	10,000	10,000
013-130-600900	Engineering Services	705	15,062	15,000	5,000	5,000	5,000	5,000
013-130-601700	Insurance	12,979	13,115	15,000	15,000	16,500	16,500	16,500
013-130-603300	Chemicals	32,096	33,552	38,000	38,000	40,000	40,000	40,000
013-130-604800	Testing	5,424	5,778	6,000	6,000	6,000	6,000	6,000
013-130-607000	Utility Locates	2,081	985	2,500	4,000	4,000	4,000	4,000
013-130-608000	Supplies and Maintenance	76,718	62,914	70,000	75,000	75,000	75,000	75,000
013-130-608001	Office Supplies	7,068	10,233	8,000	6,500	8,000	8,000	8,000
013-130-608005	Small Tools	154	831	1,000	500	750	750	750
013-130-608050	Vehicle Fuel and Maintenance	1,340	2,435	2,500	9,000	4,000	4,000	4,000
013-130-608160	Merchant Fees	7,855	9,008	9,000	9,000	11,000	11,000	11,000
013-130-608200	Equipment Maintenance	1,817	197	3,000	900	2,500	2,500	2,500
013-130-608255	Permits	0	0	500	0	0	0	0
013-130-608600	Professional Services	17,206	3,162	10,000	19,000	12,000	12,000	12,000
013-130-608650	Financial Software	2,000	8,512	10,000	11,500	12,000	12,000	12,000
013-130-608675	Copier	2,473	2,278	3,500	2,500	3,000	3,000	3,000
Total Material and Services		\$243,224	\$247,538	\$282,400	\$282,700	\$287,550	\$287,550	\$287,550

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Capital Outlay								
013-130-620100	Office Equipment	3,620	1,456	4,000	3,100	4,000	4,000	4,000
013-130-620500	Sewer Equipment	0	0	0	0	10,850	10,850	10,850
	Total Capital Outlay	\$3,620	\$1,456	\$4,000	\$3,100	\$14,850	\$14,850	\$14,850
Transfers								
013-130-630400	CIF - Sewer	0	25,000	175,000	175,000	400,000	400,000	400,000
013-130-630425	CIF - City Hall Reserve	50,000	50,000	100,000	50,000	50,000	50,000	50,000
013-130-630600	Debt Service Fund	123,469	129,513	129,513	129,513	129,513	129,513	129,513
	Total Transfers	\$173,469	\$204,513	\$404,513	\$354,513	\$579,513	\$579,513	\$579,513
Contingency								
013-130-640000	Contingency	0	0	135,048	0	243,102	243,102	243,102
	Total Contingency	\$0	\$0	\$135,048	\$0	\$243,102	\$243,102	\$243,102
Total Requirements - Sewer Fund		\$666,055	\$716,885	\$1,121,161	\$905,373	\$1,412,215	\$1,412,215	\$1,412,215

Sewer Fund Revenues and Requirements

Resources	Actual 2018-19	Actual 2019-20	Adopted 2020-21	Estimate 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Beginning Fund Balance	(11,126)	80,966	201,061	228,988	311,115	311,115	311,115
Revenues	758,147	864,907	920,100	987,500	1,101,100	1,101,100	1,101,100
Transfers	0	0	0	0	0	0	0
Total Resources	\$747,021	\$945,873	\$1,121,161	\$1,216,488	\$1,412,215	\$1,412,215	\$1,412,215
Requirements							
Personal Services	245,742	263,378	295,200	265,060	287,200	287,200	287,200
Material and Services	243,224	247,538	282,400	282,700	287,550	287,550	287,550
Capital Outlay	3,620	1,456	4,000	3,100	14,850	14,850	14,850
Transfers	173,469	204,513	404,513	354,513	579,513	579,513	579,513
Contingency	0	0	135,048	0	243,102	243,102	243,102
Total Requirements	\$666,055	\$716,885	\$1,121,161	\$905,373	\$1,412,215	\$1,412,215	\$1,412,215
Over/Under (+/-)	80,966	228,988	0	311,115	0	0	0
Ending Fund Balance	\$80,966	\$228,988	\$0	\$311,115	\$0	\$0	\$0



FY22
Annual Budget
Capital Improvement Fund

Capital Improvement Fund

Resources		Actual 2018-19	Actual 2019-20	Adopted 2020-21	Estimate 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
017-000-300000	Beginning Fund Balance	503,894	609,252	1,239,983	896,021	1,276,652	1,276,652	1,276,652
Revenues								
017-000-400400	Interest	17,644	16,637	10,000	6,900	10,000	10,000	10,000
017-000-400525	Loans	117,385	0	4,000,000	0	0	0	0
017-000-402700	Miscellaneous Revenue	0	0	500,000	0	196,000	196,000	196,000
017-000-406001	Intergovernmental	0	0	100,000	173,731	275,000	275,000	275,000
017-000-407000	Grants	20,000	252,471	4,665,000	450,000	7,975,000	7,975,000	7,975,000
	Total Revenues	155,029	269,108	9,275,000	630,631	8,456,000	8,456,000	8,456,000
	Transfers In	346,400	830,000	1,015,000	865,000	940,000	940,000	940,000
	Total Resources	1,005,323	1,708,360	11,529,983	2,391,652	10,672,652	10,672,652	10,672,652
Requirements								
	Facilities/Special Projects	135,852	259,646	4,500,000	100,000	750,000	750,000	750,000
	Parks Projects	0	9,377	185,000	40,000	165,000	165,000	165,000
	Transportation Projects	9,582	148,169	340,000	305,000	250,000	250,000	250,000
	Water Projects	248,957	395,147	4,640,000	470,000	8,425,000	8,425,000	8,425,000
	Sewer Projects	1,680	0	300,000	200,000	300,000	300,000	300,000
	Storm Projects	0	0	0	0	0	0	0
	Sub-Total Requirements	396,071	812,339	9,965,000	1,115,000	9,890,000	9,890,000	9,890,000
	Transfers Out	0	0	0	0	0	0	0
017-174-640000	Contingency	0	0	1,564,983	0	782,652	782,652	782,652
	Total Requirements	396,071	812,339	11,529,983	1,115,000	10,672,652	10,672,652	10,672,652

Capital Improvement Fund Revenues and Requirements

Resources	Actual 2018-19	Actual 2019-20	Adopted 2020-21	Estimate 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Beginning Fund Balance	503,894	609,252	1,239,983	896,021	1,276,652	1,276,652	1,276,652
Revenues	155,029	269,108	9,275,000	630,631	8,456,000	8,456,000	8,456,000
Transfers	346,400	830,000	1,015,000	865,000	940,000	940,000	940,000
Total Resources	\$1,005,323	\$1,708,360	\$11,529,983	\$2,391,652	\$10,672,652	\$10,672,652	\$10,672,652
Requirements							
Material and Services	396,071	812,339	9,965,000	1,115,000	9,890,000	9,890,000	9,890,000
Transfers	0	0	0	0	0	0	0
Contingency	0	0	1,564,983	0	782,652	782,652	782,652
Total Requirements	\$396,071	\$812,339	\$11,529,983	\$1,115,000	\$10,672,652	\$10,672,652	\$10,672,652
Over/Under (+/-)	609,252	896,021	0	1,276,652	0	0	0
Ending Fund Balance	\$609,252	\$896,021	\$0	\$1,276,652	\$0	\$0	\$0



CAPITAL IMPROVEMENT PLAN 2022-2026

Introduction

The City of Carlton Capital Improvement Plan (CIP) is intended to identify the community's primary 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 and priorities established by the Carlton City Council.

Maintaining local infrastructure is one of the municipal leaders' full responsibilities to ensure a high quality of life, citizens' health and safety, and promote economic growth. Carlton continues to work diligently in all community building areas, and this document is an essential 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 primary 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	FY22	FY23	FY24	FY25	FY26
1001	Ladd Park Gazebo	200,000	125,000	75,000			
1002	Ladd Park Fountain	50,000			50,000		
1003	Ladd Park Veteran's Memorial	50,000				50,000	
1004	Hawn Creek Park Shelter	35,000	35,000				
Total		\$335,000	\$160,000	\$75,000	\$50,000	\$ 50,000	\$0

Funding Sources	Cost Estimate	FY22	FY23	FY24	FY25	FY26
SDC-Parks	125,000	125,000				
Loans	0					
Grants	175,000		75,000	50,000	50,000	
Donations	0					
CIF	35,000	35,000				
Total	\$335,000	\$160,000	\$75,000	\$50,000	\$50,000	\$0



Parks

- 1001. Ladd Park Gazebo**
Provides for constructing a gazebo in Ladd Park between the basketball court and Ladd Park Veterans Memorial. This facility is also intended to serve as a performance venue for special events.
- 1002. Ladd Park Fountain**
Restoring the integrity of the concrete foundation and repiping of the fountain.
- 1003. Ladd Park Verterans Memorial**
Enhancing the existing veteran's memorial in the park through a State of Oregon grant.
- 1004. Hawn Creek Shelter**
A covered sheltered seating area near the playground.



		Water					
Project Number	Water Projects	Cost Estimate	FY22	FY23	FY24	FY25	FY26
2001	7 Mile Water Supply Line	5,500,000	5,500,000				
2002	Panther Creek Reservoir Dredging	2,400,000	2,400,000				
2003	First St. Capacity Upgrade – E. Main to E. Monroe Flows	140,000				140,000	
2004	Reservoir Maintenance & Clear well Recoating & WTP Equipment	525,000	525,000				
2005	S 3rd St Washington to Polk Flows	200,000			200,000		
2006	E Monroe St - 1st St to 4th St Flows Valves and Hydrants	250,000			50,000	200,000	
2007	E Monroe St - Pine St to 1st St Flows	130,000			20,000	110,000	
2008	Main St. – Kutch to Pine Replace Water Line	120,000				20,000	100,000
2009	Park to Polk to Adams Flows	250,000					250,000
2010	Harrison to Linke Flows	400,000					400,000
Total		\$9,915,000	\$8,425,000	\$0	\$270,000	\$470,000	\$700,000

Funding Sources	Cost Estimate	FY22	FY23	FY24	FY25	FY26
Water Fund		0				
CIF		575,000				
Grants		7,900,000				
SDC's				270,000	470,000	750,000
Total	\$9,915,000	\$8,475,000	\$0	\$270,000	\$470,000	\$700,000



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 \$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 connects 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 steel shell's integrity. Depending upon system conditions, this is usually required every 15 to 25 years. The current clear well has been in operation for 20 years. The reservoir is in good condition but requires improvements and a SCADA connection to the concrete reservoir. At the WTP, the improvement includes replacing 4 control valves, replying to the tanks and pipes, and the site water pump skid needs to be replaced. Miscellaneous improvements include 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 community area.

2010. Main St. Water Line (Yamhill to Pine) Part of the water projects in the water master plan to improve flow in this area of the community.



Sewer

Project Number	Sewer Projects	Cost Estimate	FY22	FY23	FY24	FY25	FY26
3001	ODOT HWY 47 Pipe Replacement	445,000	445,000				
3002	Hawn Creek Station Upgrade	800,000	800,000				
3003	WWTP Upgrade	6,000,000	570,000	4,000,000	1,430,000		
3004	Main St. Pipe Replacement	450,000				450,000	
3005	Grant St. Pipe Replacement	900,000				900,000	
3006	E. Main Pipe Replacement	840,000					840,000
Total		\$9,435,000	\$1,815,000	\$4,000,000	\$1,430,000	\$1,350,000	\$840,000

Funding Sources	Cost Estimate	FY22	FY23	FY24	FY25	FY26
Sewer Fund						
CIF		445,000				
Grants						
DEQ Financing			4,000,000	1,430,000		
SDC's		1,370,000			1,350,000	840,000
Total	\$9,435,000	\$1,815,000	\$4,000,000	\$1,430,000	\$1,350,000	\$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 Hawn Creek pump station's capacity 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 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 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	FY22	FY23	FY24	FY25	FY26
4001	Paving Projects	200,000	40,000	40,000	40,000	40,000	40,000
4002	Pedestrian Improvements	150,000	30,000	30,000	30,000	30,000	30,000
4003	E Main Improvements SCA Phase 1	400,000	400,000				
4004	E Main Improvements SCA Phase 2	740,000			740,000		
4005	Grant St Sidewalks	400,000			50,000	350,000	
4006	W. Main Paving (Yamhill/Cunningham)	400,000		400,000			
Total		\$2,290,000	\$470,000	\$470,000	\$860,000	\$420,000	\$70,000

Funding Sources	Cost Estimate	FY22	FY23	FY24	FY25	FY26
Transportation Fund						
CIF		70,000	270,000	270,000	420,000	70,000
Grants		100,000		100,000		
SDC's		300,000	200,000	490,000		
Total	\$2,290,000	\$470,000	\$470,000	\$860,000	\$420,000	\$70,000



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.

4002. Pedestrian Improvements

The City's pedestrian facilities throughout town are worn or missing causing safety concerns, stormwater management issues, and a general negative appearance. Designated a top priority by the City Council, the City has developed an action plan to upgrade City pedestrian facilities in town.

4003. 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.

4004. E. Main St. Improvements Phase 2 (1st St. to 3rd St.)

The 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.

4005. Grant St Sidewalks (Cunningham to Wennerberg Park)

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

4006. West Main Street Pavement Improvements (Yamhill to Cunningham St.)

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



Facilities & Equipment

Project Number	Facilities & Equipment	Cost Estimate	FY22	FY23	FY24	FY25	FY26
5001	City Hall	5,000,000	1,000,000	4,000,000			
5002	Public Works Vehicle Replacement	135,000	45,000		45,000		45,000
5003	Police Vehicle Replacement	120,000		60,000		60,000	
Total		\$5,255,000	\$1,045,000	\$4,060,000	\$45,000	\$60,000	\$45,000

Funding Sources	Cost Estimate	FY22	FY23	FY24	FY25	FY26
CIF		1,000,000				
Loans			4,000,000			
VERF		45,000	60,000	45,000	60,000	45,000
Total	\$4,255,000	\$1,045,000	\$4,060,000	\$45,000	\$60,000	\$45,000



Facilities & Equipment

5001. City Hall Construction

Constructed in 1974, the current City Hall building does not meet current seismic code or energy efficiencies. It does not have enough space for the general government and police operations, including meeting facilities, office space, public restrooms, storage, and various specialized secure areas required for the police. Parking Lot will occur this year for \$200,000.

5002. Public Works Vehicle Replacement

Public works will be replacing an old pickup service truck.

5003. Police Vehicle Replacement

Police will be replacing a 2012 Charger



FY22
Annual Budget
SDC Fund

Water System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Resources								
020-000-400100	Beginning Fund Balance	673,942	706,944	738,619	753,059	988,659	988,659	988,659
Revenues								
020-000-400400	Interest	3,308	3,119	3,000	1,200	1,500	1,500	1,500
020-000-400410	Reimbursement	20,486	32,076	106,920	175,520	167,520	167,520	167,520
020-000-400425	Compliance	598	931	3,120	5,120	4,890	4,890	4,890
020-000-403800	Improvements	8,610	13,481	44,940	73,760	70,380	70,380	70,380
Revenues		\$33,002	\$49,607	\$157,980	\$255,600	\$244,290	\$244,290	\$244,290
020-000-403775	Transfers: Water Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$33,002	\$49,607	\$157,980	\$255,600	\$244,290	\$244,290	\$244,290
Total Resources		\$706,944	\$756,551	\$896,599	\$1,008,659	\$1,232,949	\$1,232,949	\$1,232,949

Water System Development Fund Requirements

Material and Services								
020-200-600905	Improvement	0	3,375	10,000	0	10,000	10,000	10,000
020-200-600910	Reimbursement	0	117	10,000	0	10,000	10,000	10,000
020-200-600925	Compliance	0	0	10,000	0	10,000	10,000	10,000
Total Material and Services		\$0	\$3,492	\$30,000	\$0	\$30,000	\$30,000	\$30,000
Capital Outlay								
020-200-630100	Water Projects	0	0	756,599	0	932,949	932,949	932,949
Total Capital Outlay		\$0	\$0	\$756,599	\$0	\$932,949	\$932,949	\$932,949
Transfers								
	Transfers Out	0	0	20,000	20,000	40,000	40,000	40,000
Total Transfers		\$0	\$0	\$20,000	\$20,000	\$40,000	\$40,000	\$40,000
Contingency								
020-000-650000	Operating Contingency	0	0	90,000	0	230,000	230,000	230,000
Total Contingency		\$0	\$0	\$90,000	\$0	\$230,000	\$230,000	\$230,000

Water SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Beginning Fund Balance	673,942	706,944	738,619	753,059	988,659	988,659	988,659
Revenues	33,002	49,607	157,980	255,600	244,290	244,290	244,290
Transfers	0	0	0	0	0	0	0
Total Resources	\$706,944	\$756,551	\$896,599	\$1,008,659	\$1,232,949	\$1,232,949	\$1,232,949
Requirements							
Material and Services	0	3,492	30,000	0	30,000	30,000	30,000
Capital Outlay	0	0	756,599	0	932,949	932,949	932,949
Transfers	0	0	20,000	20,000	40,000	40,000	40,000
Contingency	0	0	90,000	0	230,000	230,000	230,000
Total Requirements	\$0	\$3,492	\$896,599	\$20,000	\$1,232,949	\$1,232,949	\$1,232,949
Over/Under (+/-)	706,944	753,059	0	988,659	0	0	0
Ending Fund Balance	\$706,944	\$753,059	\$0	\$988,659	\$0	\$0	\$0

Sewer System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Resources								
020-000-400110	Beginning Fund Balance	935,903	941,782	964,782	958,783	1,086,848	1,086,848	1,086,848
Revenues								
020-000-400405	Interest	3,308	3,119	3,000	1,200	1,500	1,500	1,500
020-000-403801	Reimbursement	27,160	42,522	133,220	242,017	203,430	203,430	203,430
020-000-400412	Improvement	0	0	23,380	42,470	35,700	35,700	35,700
020-000-400413	Compliance	0	0	4,060	7,378	6,210	6,210	6,210
Revenues		\$30,468	\$45,641	\$163,660	\$293,065	\$246,840	\$246,840	\$246,840
020-000-403802	Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$30,468	\$45,641	\$163,660	\$293,065	\$246,840	\$246,840	\$246,840
Total Resources		\$966,371	\$987,423	\$1,128,442	\$1,251,848	\$1,333,688	\$1,333,688	\$1,333,688

Sewer System Development Fund Requirements

Material and Services								
020-20-600930	Reimbursement	0	0	10,000	10,000	10,000	10,000	10,000
020-200-600931	Improvement	0	0	20,000	20,000	20,000	20,000	20,000
020-200-600932	Compliance	0	0	10,000	10,000	10,000	10,000	10,000
020-200-608000	Professional Services	5,360	4,025	0	0	0	0	0
Total Material and Services		\$5,360	\$4,025	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Capital Outlay								
020-200-630200	Sewer Improvement Projects	19,229	24,615	978,442	125,000	933,688	933,688	933,688
Total Capital Outlay		\$19,229	\$24,615	\$978,442	\$125,000	\$933,688	\$933,688	\$933,688
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	110,000	0	360,000	360,000	360,000
Total Contingency		\$0	\$0	\$110,000	\$0	\$360,000	\$360,000	\$360,000

Sewer SD Fund Revenues and Requirements

	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Resources							
Beginning Fund Balance	935,903	941,782	964,782	958,783	1,086,848	1,086,848	1,086,848
Revenues	30,468	45,641	163,660	293,065	246,840	246,840	246,840
Transfers	0	0	0	0	0	0	0
Total Resources	\$966,371	\$987,423	\$1,128,442	\$1,251,848	\$1,333,688	\$1,333,688	\$1,333,688
Requirements							
Material and Services	5,360	4,025	40,000	40,000	40,000	40,000	40,000
Capital Outlay	19,229	24,615	978,442	125,000	933,688	933,688	933,688
Transfers	0	0	0	0	0	0	0
Contingency	0	0	110,000	0	360,000	360,000	360,000
Total Requirements	\$24,589	\$28,640	\$1,128,442	\$165,000	\$1,333,688	\$1,333,688	\$1,333,688
Over/Under (+/-)	941,782	958,783	0	1,086,848	0	0	0
Ending Fund Balance	\$941,782	\$958,783	\$0	\$1,086,848	\$0	\$0	\$0

Transportation System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	Resources	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
020-000-400115	Beginning Fund Balance	328,158	366,764	354,764	367,920	396,257	396,257	396,257
	Revenues							
020-000-400411	Interest	3,308	3,119	3,000	1,200	1,500	1,500	1,500
020-000-403805	Transportation Receipts	35,353	26,124	76,580	127,137	116,940	116,940	116,940
	Revenues	\$38,661	\$29,243	\$79,580	\$128,337	\$118,440	\$118,440	\$118,440
	Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$38,661	\$29,243	\$79,580	\$128,337	\$118,440	\$118,440	\$118,440
	Total Resources	\$366,819	\$396,007	\$434,344	\$496,257	\$514,697	\$514,697	\$514,697

Transportation System Development Fund Requirements

Material and Services								
020-200-608100	Professional Services	0	0	50,000	0	100,000	100,000	100,000
	Total Material and Services	\$0	\$0	\$50,000	\$0	\$100,000	\$100,000	\$100,000
Capital Outlay								
020-200-630300	Transportation Projects	55	3,087	339,344	100,000	311,697	311,697	311,697
	Total Capital Outlay	\$55	\$3,087	\$339,344	\$100,000	\$311,697	\$311,697	\$311,697
Transfers								
020-200-620500	Transfers Out	0	25,000	0	0	0	0	0
	Total Transfers	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
Contingency								
020-200-650200	Contingency	0	0	45,000	0	103,000	103,000	103,000
	Total Contingency	\$0	\$0	\$45,000	\$0	\$103,000	\$103,000	\$103,000

Transportation SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Beginning Fund Balance	328,158	366,764	354,764	367,920	396,257	396,257	396,257
Revenues	38,661	29,243	79,580	128,337	118,440	118,440	118,440
Transfers	0	0	0	0	0	0	0
Total Resources	\$366,819	\$396,007	\$434,344	\$496,257	\$514,697	\$514,697	\$514,697
Requirements							
Material and Services	0	0	50,000	0	100,000	100,000	100,000
Capital Outlay	55	3,087	339,344	100,000	311,697	311,697	311,697
Transfers	0	25,000	0	0	0	0	0
Contingency	0	0	45,000	0	103,000	103,000	103,000
Total Requirements	\$55	\$28,087	\$434,344	\$100,000	\$514,697	\$514,697	\$514,697
Over/Under (+/-)	366,764	367,920	0	396,257	0	0	0
Ending Fund Balance	\$366,764	\$367,920	\$0	\$396,257	\$0	\$0	\$0

Parks System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Resources								
020-000-400120	Beginning Fund Balance	100,340	98,429	76,429	89,842	78,378	78,378	78,378
Revenues								
020-000-400420	Interest	3,308	3,120	3,000	1,200	1,500	1,500	1,500
020-000-403810	Park Receipts	7,659	13,293	38,960	62,336	59,490	59,490	59,490
Revenues		\$10,967	\$16,413	\$41,960	\$63,536	\$60,990	\$60,990	\$60,990
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$10,967	\$16,413	\$41,960	\$63,536	\$60,990	\$60,990	\$60,990
Total Resources		\$111,307	\$114,842	\$118,389	\$153,378	\$139,368	\$139,368	\$139,368

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	12,878	0	103,389	75,000	109,368	109,368	109,368
Total Capital Outlay		\$12,878	\$0	\$103,389	\$75,000	\$109,368	\$109,368	\$109,368
Transfers								
020-200-620600	Transfers Out	0	25,000	0	0	0	0	0
Total Transfers		\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
Contingency								
020-200-650300	Contingency	0	0	15,000	0	30,000	30,000	30,000
Total Contingency		\$0	\$0	\$15,000	\$0	\$30,000	\$30,000	\$30,000

Parks SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Beginning Fund Balance	100,340	98,429	76,429	89,842	78,378	78,378	78,378
Revenues	10,967	16,413	41,960	63,536	60,990	60,990	60,990
Transfers	0	0	0	0	0	0	0
Total Resources	\$111,307	\$114,842	\$118,389	\$153,378	\$139,368	\$139,368	\$139,368
Requirements							
Material and Services	0	0	0	0	0	0	0
Capital Outlay	12,878	0	103,389	75,000	109,368	109,368	109,368
Transfers	0	25,000	0	0	0	0	0
Contingency	0	0	15,000	0	30,000	30,000	30,000
Total Requirements	\$12,878	\$25,000	\$118,389	\$75,000	\$139,368	\$139,368	\$139,368
Over/Under (+/-)	98,429	89,842	0	78,378	0	0	0
Ending Fund Balance	\$98,429	\$89,842	\$0	\$78,378	\$0	\$0	\$0

Stormwater System Development Fund Revenue

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Resources								
020-000-400105	Beginning Fund Balance	245,471	235,181	249,181	252,539	270,523	270,523	270,523
Revenues								
020-000-400430	Interest	3,308	3,120	3,000	1,200	1,500	1,500	1,500
020-000-403815	Stormwater Receipts	8,936	14,238	40,680	66,784	63,750	63,750	63,750
Revenues		\$12,244	\$17,358	\$43,680	\$67,984	\$65,250	\$65,250	\$65,250
020-000-403800	Transfer: Street Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$12,244	\$17,358	\$43,680	\$67,984	\$65,250	\$65,250	\$65,250
Total Resources		\$257,715	\$252,539	\$292,861	\$320,523	\$335,773	\$335,773	\$335,773

Stormwater System Development Fund Requirements

Material and Services								
020-200-608300	Professional Services	0	0	0	0	100,000	100,000	100,000
Total Material and Services		\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$100,000
Capital Outlay								
020-200-630500	Storm Improvements	6,724	0	257,861	50,000	165,773	165,773	165,773
Total Capital Outlay		\$6,724	\$0	\$257,861	\$50,000	\$165,773	\$165,773	\$165,773
Transfers								
020-200-620700	Transfers	15,810	0	0	0	0	0	0
Total Transfers		\$15,810	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
020-200-650400	Contingency	0	0	35,000	0	70,000	70,000	70,000
Total Contingency		\$0	\$0	\$35,000	\$0	\$70,000	\$70,000	\$70,000

Stormwater SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Beginning Fund Balance	245,471	235,181	249,181	252,539	270,523	270,523	270,523
Revenues	12,244	17,358	43,680	67,984	65,250	65,250	65,250
Transfers	0	0	0	0	0	0	0
Total Resources	\$257,715	\$252,539	\$292,861	\$320,523	\$335,773	\$335,773	\$335,773
Requirements							
Material and Services	0	0	0	0	100,000	100,000	100,000
Capital Outlay	6,724	0	257,861	50,000	165,773	165,773	165,773
Transfers	15,810	0	0	0	0	0	0
Contingency	0	0	35,000	0	70,000	70,000	70,000
Total Requirements	\$22,534	\$0	\$292,861	\$50,000	\$335,773	\$335,773	\$335,773
Over/Under (+/-)	235,181	252,539	0	270,523	0	0	0
Ending Fund Balance	\$235,181	\$252,539	\$0	\$270,523	\$0	\$0	\$0

Resources	Actual 2018-19	Actual 2019-20	Adopted 2020-21	Estimate 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Beginning Fund Balance	2,283,814	2,349,100	2,383,775	2,422,143	2,820,665	2,820,665	2,820,665
Total Revenues	125,342	158,262	486,860	808,522	735,810	735,810	735,810
Total SD Resources Avail.	2,409,156	2,507,362	2,870,635	3,230,665	3,556,475	3,556,475	3,556,475

Requirements							
Material and Services	5,360	7,517	120,000	40,000	270,000	270,000	270,000
Capital Outlay	38,886	27,702	2,435,635	350,000	2,453,475	2,453,475	2,453,475
Transfers	15,810	50,000	20,000	20,000	40,000	40,000	40,000
Contingency	0	0	295,000	0	793,000	793,000	793,000
Total SD Requirements	60,056	85,219	2,870,635	410,000	3,556,475	3,556,475	3,556,475

Total SDC Ending Fund Bal.	2,349,100	2,422,143	0	2,820,665	0	0	0
----------------------------	-----------	-----------	---	-----------	---	---	---



FY22
Annual Budget
GO Bond 2015 (Pool) Fund

GO Bond 2015 - Pool Project

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2019-20	2020-21	2020-21	2020-21
Resources								
024-000-300000	Beginning Fund Balance	5,012	10,116	9,308	10,791	3,935	3,935	3,935
Revenues								
024-000-400200	Current Property Tax	62,510	57,768	56,549	53,000	64,000	64,000	64,000
024-000-400300	Delinquent Property Tax	1,445	1,726	1,000	2,000	1,000	1,000	1,000
024-000-400400	Interest	0	4,169	0	0	0	0	0
Total Revenues		63,955	63,663	57,549	55,000	65,000	65,000	65,000
Total Resources		\$68,967	\$73,779	\$66,857	\$65,791	\$68,935	\$68,935	\$68,935

GO Bond Fund 2015 - Requirements

Debt Service								
024-240-620525	Western Alliance - Principal	25,000	30,000	30,000	30,000	35,000	35,000	35,000
024-240-620550	Western Alliance - Interest	33,851	32,988	31,857	31,856	30,726	30,726	30,726
Total Debt Service		\$58,851	\$62,988	\$61,857	\$61,856	\$65,726	\$65,726	\$65,726
Contingency								
024-240-640000	Contingency	0	0	0	0	0	0	0
024-240-650000	Unappropriated Contingency	0	0	5,000	0	3,209	3,209	3,209
Total Contingency		\$0	\$0	\$5,000	\$0	\$3,209	\$3,209	\$3,209
Total Requirements - GO Bond 2015		\$58,851	\$62,988	\$66,857	\$61,856	\$68,935	\$68,935	\$68,935

GO 2015 - Pool Project Bond Fund Revenues and Requirements

Resources		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2018-19	2020-21	2019-20	2020-21	2020-21	2020-21
	Beginning Fund Balance	5,012	10,116	9,308	10,791	3,935	3,935	3,935
	Revenues	63,955	63,663	57,549	55,000	65,000	65,000	65,000
Total Resources		\$68,967	\$73,779	\$66,857	\$65,791	\$68,935	\$68,935	\$68,935

Requirements

Debt Service	58,851	62,988	61,857	61,856	65,726	65,726	65,726
Contingency	0	0	5,000	0	3,209	3,209	3,209
Total Requirements	\$58,851	\$62,988	\$66,857	\$61,856	\$68,935	\$68,935	\$68,935

Over/Under (+/-)

Ending Fund Balance	\$10,116	\$10,791	\$0	\$3,935	\$0	\$0	\$0
---------------------	----------	----------	-----	---------	-----	-----	-----



FY22
Annual Budget
Debt Service Fund

Debt Service Fund Revenue

		Actual 2018-19	Actual 2019-20	Adopted 2020-21	Estimate 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Resources								
026-000-300000	Beginning Fund Balance	\$158,646	\$163,854	\$163,854	\$163,855	\$163,855	\$163,855	\$163,855
Revenues								
026-000-403700	Transfer: General Fund	31,063	31,063	0	118,221	0	0	0
026-000-403800	Transfer: Water Fund	169,555	266,604	259,211	257,311	259,696	259,696	259,696
026-000-403900	Transfer: Sewer Fund	123,469	129,513	129,513	129,513	129,513	129,513	129,513
Total Transfers		\$324,087	\$427,180	\$388,724	\$505,045	\$389,209	\$389,209	\$389,209
Total Resources		\$482,733	\$591,034	\$552,578	\$668,900	\$553,064	\$553,064	\$553,064

Debt Service Fund Requirements

		Actual 2018-19	Actual 2019-20	Adopted 2020-21	Estimate 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Debt Service								
026-260-620415	IFA- S150008 Meadowlake Prin.	0	0	30,929	39,029	41,224	41,224	41,224
026-260-620418	IFA-S150008 Meadowlake Int.	0	99,632	63,921	53,921	51,726	51,726	51,726
026-260-620420	IFA Loan - Wastewater MP Prin.	0	5,652	5,556	5,556	5,635	5,635	5,635
026-260-620425	IFA Loan-Wastewater MP Int.	0	392	488	488	409	409	409
026-260-620535	Citizens Bank - Prin.	20,656	21,973	0	70,933	0	0	0
026-260-620545	Citizens Bank - Int.	10,406	9,089	0	47,288	0	0	0
026-260-620540	Water Bond Series 2007 Prin	50,000	55,000	55,000	55,000	60,000	60,000	60,000
026-260-620550	Water Bond Series 2007 Int	27,110	24,735	22,123	22,123	19,510	19,510	19,510
026-260-620600	OBDD SWRL S99099 Prin	75,463	76,217	76,980	76,980	77,749	77,749	77,749
026-260-620610	OBDD SWRL S99099 Int	11,280	10,525	9,763	9,763	8,993	8,993	8,993
026-260-620660	Bond Fees	495	495	495	495	495	495	495
026-260-620700	OBDD Y09002-Swr. Prin	56,707	59,536	62,507	62,507	65,626	65,626	65,626
026-260-620710	OBDD Y09002-Sewer Int	66,762	63,933	60,962	60,962	57,843	57,843	57,843
Total Debt Service		\$318,879	\$427,179	\$388,724	\$505,045	\$389,210	\$389,210	\$389,210
Contingency								
026-260-650000	Unappropriated Contingency	0	0	163,854	0	163,854	163,854	163,854
Total Contingency		\$0	\$0	\$163,854	\$0	\$163,854	\$163,854	\$163,854

Debt Service Fund Revenues and Requirements

Resources		Actual 2018-19	Actual 2019-20	Adopted 2020-21	Estimate 2020-21	Proposed 2021-22	Approved 2021-22	Adopted 2021-22
Beginning Fund Balance		158,646	163,854	163,854	163,855	163,855	163,855	163,855
Transfers		324,087	427,180	388,724	505,045	389,209	389,209	389,209
Total Resources		\$482,733	\$591,034	\$552,578	\$668,900	\$553,064	\$553,064	\$553,064
Requirements								
Debt Service		318,879	427,179	388,724	505,045	389,210	389,210	389,210
Contingency		0	0	163,854	0	163,854	163,854	163,854
Total Requirements		\$318,879	\$427,179	\$552,578	\$505,045	\$553,064	\$553,064	\$553,064
Over/Under (+/-)		163,854	163,855	0	163,855	0	0	0
Ending Fund Balance		\$163,854	\$163,855	\$0	\$163,855	\$0	\$0	\$0



FY22
Annual Budget
Vehicle Equipment Fund

Vehicle/Equipment Replacement Fund

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Resources								
027-000-300000	Beginning Fund Balance	\$56,749	\$56,749	\$28,749	\$56,749	\$30,394	\$30,394	\$30,394
Transfers								
027-000-401420	Transfers In	0	0	25,000	25,000	55,000	55,000	55,000
Transfers		0	0	25,000	25,000	55,000	55,000	55,000
Total Revenues		\$0	\$0	\$25,000	\$25,000	\$55,000	\$55,000	\$55,000
Total Resources		\$56,749	\$56,749	\$53,749	\$81,749	\$85,394	\$85,394	\$85,394

Vehicle/Equipment Replacement Fund Requirements

Capital Outlay								
027-127-620500	Vehicles and Equipment	0	0	53,000	51,355	82,000	82,000	82,000
Total Capital Outlay		\$0	\$0	\$53,000	\$51,355	\$82,000	\$82,000	\$82,000
Transfers								
Transfers Out								
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
027-127-650000	Unappropriated Contingency			749	0	3,394	3394	3394
Total Contingency		\$0	\$0	\$749	\$0	\$3,394	\$3,394	\$3,394

Vehicle/Equipment Replacement Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2018-19	2018-19	2020-21	2019-20	2020-21	2020-21	2020-21
Resources								
	Beginning Fund Balance	56,749	56,749	28,749	56,749	30,394	30,394	30,394
	Transfers	0	0	25,000	25,000	55,000	55,000	55,000
Total Resources		\$56,749	\$56,749	\$53,749	\$81,749	\$85,394	\$85,394	\$85,394
Requirements								
	Capital Outlay	0	0	53,000	51,355	82,000	82,000	82,000
	Transfers	0	0	0	0	0	0	0
	Contingency	0	0	749	0	3,394	3,394	3,394
Total Requirements		\$0	\$0	\$53,749	\$51,355	\$85,394	\$85,394	\$85,394
Over/Under (+/-)		56,749	56,749	0	30,394	0	0	0
Ending Fund Balance		\$56,749	\$56,749	\$0	\$30,394	\$0	\$0	\$0



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, transfers, 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 and 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. 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 Assistant City Manager serve as the staff for and administer the Carlton Urban Renewal Program on behalf of the Agency.

The Urban Renewal District was created as a financial tool to address the economic challenges of Carlton's aging downtown commercial business district. The City must 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, keeping with the Carlton Urban Renewal Plan and budget for infrastructure improvements accordingly. The CURA budget is available on the City's website.

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

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

The City Manager and Assistant City Manager monitor monthly income and expenses to provide administrative and fiscal oversight. Along with the City Manager and Assistant City Manager, the Mayor and one City Councilor are 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's 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.

**City of Carlton
Compensation Schedule - Fiscal Year 2022**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
1	YEARLY	29,244.29	29,975.40	30,724.79	31,492.91	32,280.23	33,087.23	33,914.41	34,762.27	35,631.33	36,522.11	37,435.17
	MONTHLY	2,437.02	2,497.95	2,560.40	2,624.41	2,690.02	2,757.27	2,826.20	2,896.86	2,969.28	3,043.51	3,119.60
	BI-MONTHLY	1218.51	1248.98	1280.20	1312.20	1345.01	1378.63	1413.10	1448.43	1484.64	1521.75	1559.80
	HOURLY	14.0598	14.4113	14.7715	15.1408	15.5193	15.9073	16.3050	16.7126	17.1304	17.5587	17.9977
2	YEARLY	29,975.40	30,724.79	31,492.91	32,280.23	33,087.23	33,914.41	34,762.27	35,631.33	36,522.11	37,435.17	38,371.05
	MONTHLY	2,497.95	2,560.40	2,624.41	2,690.02	2,757.27	2,826.20	2,896.86	2,969.28	3,043.51	3,119.60	3,197.59
	BI-MONTHLY	1248.98	1280.20	1312.20	1345.01	1378.63	1413.10	1448.43	1484.64	1521.75	1559.80	1598.79
	HOURLY	14.4113	14.7715	15.1408	15.5193	15.9073	16.3050	16.7126	17.1304	17.5587	17.9977	18.4476
3	YEARLY	30,724.79	31,492.91	32,280.23	33,087.23	33,914.41	34,762.27	35,631.33	36,522.11	37,435.17	38,371.05	39,330.32
	MONTHLY	2,560.40	2,624.41	2,690.02	2,757.27	2,826.20	2,896.86	2,969.28	3,043.51	3,119.60	3,197.59	3,277.53
	BI-MONTHLY	1280.20	1312.20	1345.01	1378.63	1413.10	1448.43	1484.64	1521.75	1559.80	1598.79	1638.76
	HOURLY	14.7715	15.1408	15.5193	15.9073	16.3050	16.7126	17.1304	17.5587	17.9977	18.4476	18.9088
4	YEARLY	31,492.91	32,280.23	33,087.23	33,914.41	34,762.27	35,631.33	36,522.11	37,435.17	38,371.05	39,330.32	40,313.58
	MONTHLY	2,624.41	2,690.02	2,757.27	2,826.20	2,896.86	2,969.28	3,043.51	3,119.60	3,197.59	3,277.53	3,359.47
	BI-MONTHLY	1312.20	1345.01	1378.63	1413.10	1448.43	1484.64	1521.75	1559.80	1598.79	1638.76	1679.73
	HOURLY	15.1408	15.5193	15.9073	16.3050	16.7126	17.1304	17.5587	17.9977	18.4476	18.9088	19.3815
5	YEARLY	32,280.23	33,087.23	33,914.41	34,762.27	35,631.33	36,522.11	37,435.17	38,371.05	39,330.32	40,313.58	41,321.42
	MONTHLY	2,690.02	2,757.27	2,826.20	2,896.86	2,969.28	3,043.51	3,119.60	3,197.59	3,277.53	3,359.47	3,443.45
	BI-MONTHLY	1345.01	1378.63	1413.10	1448.43	1484.64	1521.75	1559.80	1598.79	1638.76	1679.73	1721.73
	HOURLY	15.5193	15.9073	16.3050	16.7126	17.1304	17.5587	17.9977	18.4476	18.9088	19.3815	19.8661
6	YEARLY	33,087.23	33,914.41	34,762.27	35,631.33	36,522.11	37,435.17	38,371.05	39,330.32	40,313.58	41,321.42	42,354.46
	MONTHLY	2,757.27	2,826.20	2,896.86	2,969.28	3,043.51	3,119.60	3,197.59	3,277.53	3,359.47	3,443.45	3,529.54
	BI-MONTHLY	1378.63	1413.10	1448.43	1484.64	1521.75	1559.80	1598.79	1638.76	1679.73	1721.73	1764.77
	HOURLY	15.9073	16.3050	16.7126	17.1304	17.5587	17.9977	18.4476	18.9088	19.3815	19.8661	20.3627
7	YEARLY	33,914.41	34,762.27	35,631.33	36,522.11	37,435.17	38,371.05	39,330.32	40,313.58	41,321.42	42,354.46	43,413.32
	MONTHLY	2,826.20	2,896.86	2,969.28	3,043.51	3,119.60	3,197.59	3,277.53	3,359.47	3,443.45	3,529.54	3,617.78
	BI-MONTHLY	1413.10	1448.43	1484.64	1521.75	1559.80	1598.79	1638.76	1679.73	1721.73	1764.77	1808.89
	HOURLY	16.3050	16.7126	17.1304	17.5587	17.9977	18.4476	18.9088	19.3815	19.8661	20.3627	20.8718
Parks Maintenance	YEARLY	34,762.27	35,631.33	36,522.11	37,435.17	38,371.05	39,330.32	40,313.58	41,321.42	42,354.46	43,413.32	44,498.65
	MONTHLY	2,896.86	2,969.28	3,043.51	3,119.60	3,197.59	3,277.53	3,359.47	3,443.45	3,529.54	3,617.78	3,708.22
	BI-MONTHLY	1448.43	1484.64	1521.75	1559.80	1598.79	1638.76	1679.73	1721.73	1764.77	1808.89	1854.11
	HOURLY	16.7126	17.1304	17.5587	17.9977	18.4476	18.9088	19.3815	19.8661	20.3627	20.8718	21.3936
9	YEARLY	35,631.33	36,522.11	37,435.17	38,371.05	39,330.32	40,313.58	41,321.42	42,354.46	43,413.32	44,498.65	45,611.12
	MONTHLY	2,969.28	3,043.51	3,119.60	3,197.59	3,277.53	3,359.47	3,443.45	3,529.54	3,617.78	3,708.22	3,800.93
	BI-MONTHLY	1484.64	1521.75	1559.80	1598.79	1638.76	1679.73	1721.73	1764.77	1808.89	1854.11	1900.46
	HOURLY	17.1304	17.5587	17.9977	18.4476	18.9088	19.3815	19.8661	20.3627	20.8718	21.3936	21.9284
10	YEARLY	36,522.11	37,435.17	38,371.05	39,330.32	40,313.58	41,321.42	42,354.46	43,413.32	44,498.65	45,611.12	46,751.39
	MONTHLY	3,043.51	3,119.60	3,197.59	3,277.53	3,359.47	3,443.45	3,529.54	3,617.78	3,708.22	3,800.93	3,895.95
	BI-MONTHLY	1521.75	1559.80	1598.79	1638.76	1679.73	1721.73	1764.77	1808.89	1854.11	1900.46	1947.97
	HOURLY	17.5587	17.9977	18.4476	18.9088	19.3815	19.8661	20.3627	20.8718	21.3936	21.9284	22.4766
Office Specialist	YEARLY	37,435.17	38,371.05	39,330.32	40,313.58	41,321.42	42,354.46	43,413.32	44,498.65	45,611.12	46,751.39	47,920.18
	MONTHLY	3,119.60	3,197.59	3,277.53	3,359.47	3,443.45	3,529.54	3,617.78	3,708.22	3,800.93	3,895.95	3,993.35
	BI-MONTHLY	1559.80	1598.79	1638.76	1679.73	1721.73	1764.77	1808.89	1854.11	1900.46	1947.97	1996.67
	HOURLY	17.9977	18.4476	18.9088	19.3815	19.8661	20.3627	20.8718	21.3936	21.9284	22.4766	23.0385

**City of Carlton
Compensation Schedule - Fiscal Year 2022**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
12	YEARLY	38,371.05	39,330.32	40,313.58	41,321.42	42,354.46	43,413.32	44,498.65	45,611.12	46,751.39	47,920.18	49,118.18
	MONTHLY	3,197.59	3,277.53	3,359.47	3,443.45	3,529.54	3,617.78	3,708.22	3,800.93	3,895.95	3,993.35	4,093.18
	BI-MONTHLY	1598.79	1638.76	1679.73	1721.73	1764.77	1808.89	1854.11	1900.46	1947.97	1996.67	2046.59
	HOURLY	18.4476	18.9088	19.3815	19.8661	20.3627	20.8718	21.3936	21.9284	22.4766	23.0385	23.6145
13	YEARLY	39,330.32	40,313.58	41,321.42	42,354.46	43,413.32	44,498.65	45,611.12	46,751.39	47,920.18	49,118.18	50,346.14
	MONTHLY	3,277.53	3,359.47	3,443.45	3,529.54	3,617.78	3,708.22	3,800.93	3,895.95	3,993.35	4,093.18	4,195.51
	BI-MONTHLY	1638.76	1679.73	1721.73	1764.77	1808.89	1854.11	1900.46	1947.97	1996.67	2046.59	2097.76
	HOURLY	18.9088	19.3815	19.8661	20.3627	20.8718	21.3936	21.9284	22.4766	23.0385	23.6145	24.2049
14	YEARLY	40,313.58	41,321.42	42,354.46	43,413.32	44,498.65	45,611.12	46,751.39	47,920.18	49,118.18	50,346.14	51,604.79
	MONTHLY	3,359.47	3,443.45	3,529.54	3,617.78	3,708.22	3,800.93	3,895.95	3,993.35	4,093.18	4,195.51	4,300.40
	BI-MONTHLY	1679.73	1721.73	1764.77	1808.89	1854.11	1900.46	1947.97	1996.67	2046.59	2097.76	2150.20
	HOURLY	19.3815	19.8661	20.3627	20.8718	21.3936	21.9284	22.4766	23.0385	23.6145	24.2049	24.8100
15	YEARLY	41,321.42	42,354.46	43,413.32	44,498.65	45,611.12	46,751.39	47,920.18	49,118.18	50,346.14	51,604.79	52,894.91
	MONTHLY	3,443.45	3,529.54	3,617.78	3,708.22	3,800.93	3,895.95	3,993.35	4,093.18	4,195.51	4,300.40	4,407.91
	BI-MONTHLY	1721.73	1764.77	1808.89	1854.11	1900.46	1947.97	1996.67	2046.59	2097.76	2150.20	2203.95
	HOURLY	19.8661	20.3627	20.8718	21.3936	21.9284	22.4766	23.0385	23.6145	24.2049	24.8100	25.4302
16	YEARLY	42,354.46	43,413.32	44,498.65	45,611.12	46,751.39	47,920.18	49,118.18	50,346.14	51,604.79	52,894.91	54,217.28
	MONTHLY	3,529.54	3,617.78	3,708.22	3,800.93	3,895.95	3,993.35	4,093.18	4,195.51	4,300.40	4,407.91	4,518.11
	BI-MONTHLY	1764.77	1808.89	1854.11	1900.46	1947.97	1996.67	2046.59	2097.76	2150.20	2203.95	2259.05
	HOURLY	20.3627	20.8718	21.3936	21.9284	22.4766	23.0385	23.6145	24.2049	24.8100	25.4302	26.0660
17	YEARLY	43,413.32	44,498.65	45,611.12	46,751.39	47,920.18	49,118.18	50,346.14	51,604.79	52,894.91	54,217.28	55,572.72
	MONTHLY	3,617.78	3,708.22	3,800.93	3,895.95	3,993.35	4,093.18	4,195.51	4,300.40	4,407.91	4,518.11	4,631.06
	BI-MONTHLY	1808.89	1854.11	1900.46	1947.97	1996.67	2046.59	2097.76	2150.20	2203.95	2259.05	2315.53
	HOURLY	20.8718	21.3936	21.9284	22.4766	23.0385	23.6145	24.2049	24.8100	25.4302	26.0660	26.7177
18	YEARLY	44,498.65	45,611.12	46,751.39	47,920.18	49,118.18	50,346.14	51,604.79	52,894.91	54,217.28	55,572.72	56,962.03
	MONTHLY	3,708.22	3,800.93	3,895.95	3,993.35	4,093.18	4,195.51	4,300.40	4,407.91	4,518.11	4,631.06	4,746.84
	BI-MONTHLY	1854.11	1900.46	1947.97	1996.67	2046.59	2097.76	2150.20	2203.95	2259.05	2315.53	2373.42
	HOURLY	21.3936	21.9284	22.4766	23.0385	23.6145	24.2049	24.8100	25.4302	26.0660	26.7177	27.3856
19	YEARLY	45,611.12	46,751.39	47,920.18	49,118.18	50,346.14	51,604.79	52,894.91	54,217.28	55,572.72	56,962.03	58,386.09
	MONTHLY	3,800.93	3,895.95	3,993.35	4,093.18	4,195.51	4,300.40	4,407.91	4,518.11	4,631.06	4,746.84	4,865.51
	BI-MONTHLY	1900.46	1947.97	1996.67	2046.59	2097.76	2150.20	2203.95	2259.05	2315.53	2373.42	2432.75
	HOURLY	21.9284	22.4766	23.0385	23.6145	24.2049	24.8100	25.4302	26.0660	26.7177	27.3856	28.0702
20	YEARLY	46,751.39	47,920.18	49,118.18	50,346.14	51,604.79	52,894.91	54,217.28	55,572.72	56,962.03	58,386.09	59,845.74
	MONTHLY	3,895.95	3,993.35	4,093.18	4,195.51	4,300.40	4,407.91	4,518.11	4,631.06	4,746.84	4,865.51	4,987.14
	BI-MONTHLY	1947.97	1996.67	2046.59	2097.76	2150.20	2203.95	2259.05	2315.53	2373.42	2432.75	2493.57
	HOURLY	22.4766	23.0385	23.6145	24.2049	24.8100	25.4302	26.0660	26.7177	27.3856	28.0702	28.7720
21	YEARLY	47,920.18	49,118.18	50,346.14	51,604.79	52,894.91	54,217.28	55,572.72	56,962.03	58,386.09	59,845.74	61,341.88
	MONTHLY	3,993.35	4,093.18	4,195.51	4,300.40	4,407.91	4,518.11	4,631.06	4,746.84	4,865.51	4,987.14	5,111.82
	BI-MONTHLY	1996.67	2046.59	2097.76	2150.20	2203.95	2259.05	2315.53	2373.42	2432.75	2493.57	2555.91
	HOURLY	23.0385	23.6145	24.2049	24.8100	25.4302	26.0660	26.7177	27.3856	28.0702	28.7720	29.4913
22	YEARLY	49,118.18	50,346.14	51,604.79	52,894.91	54,217.28	55,572.72	56,962.03	58,386.09	59,845.74	61,341.88	62,875.43
	MONTHLY	4,093.18	4,195.51	4,300.40	4,407.91	4,518.11	4,631.06	4,746.84	4,865.51	4,987.14	5,111.82	5,239.62
	BI-MONTHLY	2046.59	2097.76	2150.20	2203.95	2259.05	2315.53	2373.42	2432.75	2493.57	2555.91	2619.81
	HOURLY	23.6145	24.2049	24.8100	25.4302	26.0660	26.7177	27.3856	28.0702	28.7720	29.4913	30.2286

**City of Carlton
Compensation Schedule - Fiscal Year 2022**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
23	YEARLY	50,346.14	51,604.79	52,894.91	54,217.28	55,572.72	56,962.03	58,386.09	59,845.74	61,341.88	62,875.43	64,447.31
	MONTHLY	4,195.51	4,300.40	4,407.91	4,518.11	4,631.06	4,746.84	4,865.51	4,987.14	5,111.82	5,239.62	5,370.61
	BI-MONTHLY	2097.76	2150.20	2203.95	2259.05	2315.53	2373.42	2432.75	2493.57	2555.91	2619.81	2685.30
	HOURLY	24,204.9	24,810.0	25,430.2	26,066.0	26,717.7	27,385.6	28,070.2	28,772.0	29,491.3	30,228.6	30,984.3
24 Planning Administrative Manager	YEARLY	51,604.79	52,894.91	54,217.28	55,572.72	56,962.03	58,386.09	59,845.74	61,341.88	62,875.43	64,447.31	66,058.50
	MONTHLY	4,300.40	4,407.91	4,518.11	4,631.06	4,746.84	4,865.51	4,987.14	5,111.82	5,239.62	5,370.61	5,504.87
	BI-MONTHLY	2150.20	2203.95	2259.05	2315.53	2373.42	2432.75	2493.57	2555.91	2619.81	2685.30	2752.44
	HOURLY	24,810.0	25,430.2	26,066.0	26,717.7	27,385.6	28,070.2	28,772.0	29,491.3	30,228.6	30,984.3	31,758.9
25 Police Officer	YEARLY	52,894.91	54,217.28	55,572.72	56,962.03	58,386.09	59,845.74	61,341.88	62,875.43	64,447.31	66,058.50	67,709.96
	MONTHLY	4,407.91	4,518.11	4,631.06	4,746.84	4,865.51	4,987.14	5,111.82	5,239.62	5,370.61	5,504.87	5,642.50
	BI-MONTHLY	2203.95	2259.05	2315.53	2373.42	2432.75	2493.57	2555.91	2619.81	2685.30	2752.44	2821.25
	HOURLY	25,430.2	26,066.0	26,717.7	27,385.6	28,070.2	28,772.0	29,491.3	30,228.6	30,984.3	31,758.9	32,552.9
26 Senior Officer	YEARLY	54,217.28	55,572.72	56,962.03	58,386.09	59,845.74	61,341.88	62,875.43	64,447.31	66,058.50	67,709.96	69,402.71
	MONTHLY	4,518.11	4,631.06	4,746.84	4,865.51	4,987.14	5,111.82	5,239.62	5,370.61	5,504.87	5,642.50	5,783.56
	BI-MONTHLY	2259.05	2315.53	2373.42	2432.75	2493.57	2555.91	2619.81	2685.30	2752.44	2821.25	2891.78
	HOURLY	26,066.0	26,717.7	27,385.6	28,070.2	28,772.0	29,491.3	30,228.6	30,984.3	31,758.9	32,552.9	33,366.7
27	YEARLY	55,572.72	56,962.03	58,386.09	59,845.74	61,341.88	62,875.43	64,447.31	66,058.50	67,709.96	69,402.71	71,137.78
	MONTHLY	4,631.06	4,746.84	4,865.51	4,987.14	5,111.82	5,239.62	5,370.61	5,504.87	5,642.50	5,783.56	5,928.15
	BI-MONTHLY	2315.53	2373.42	2432.75	2493.57	2555.91	2619.81	2685.30	2752.44	2821.25	2891.78	2964.07
	HOURLY	26,717.7	27,385.6	28,070.2	28,772.0	29,491.3	30,228.6	30,984.3	31,758.9	32,552.9	33,366.7	34,200.9
28	YEARLY	56,962.03	58,386.09	59,845.74	61,341.88	62,875.43	64,447.31	66,058.50	67,709.96	69,402.71	71,137.78	72,916.22
	MONTHLY	4,746.84	4,865.51	4,987.14	5,111.82	5,239.62	5,370.61	5,504.87	5,642.50	5,783.56	5,928.15	6,076.35
	BI-MONTHLY	2373.42	2432.75	2493.57	2555.91	2619.81	2685.30	2752.44	2821.25	2891.78	2964.07	3038.18
	HOURLY	27,385.6	28,070.2	28,772.0	29,491.3	30,228.6	30,984.3	31,758.9	32,552.9	33,366.7	34,200.9	35,055.9
29	YEARLY	58,386.09	59,845.74	61,341.88	62,875.43	64,447.31	66,058.50	67,709.96	69,402.71	71,137.78	72,916.22	74,739.13
	MONTHLY	4,865.51	4,987.14	5,111.82	5,239.62	5,370.61	5,504.87	5,642.50	5,783.56	5,928.15	6,076.35	6,228.26
	BI-MONTHLY	2432.75	2493.57	2555.91	2619.81	2685.30	2752.44	2821.25	2891.78	2964.07	3038.18	3114.13
	HOURLY	28,070.2	28,772.0	29,491.3	30,228.6	30,984.3	31,758.9	32,552.9	33,366.7	34,200.9	35,055.9	35,932.3
30	YEARLY	59,845.74	61,341.88	62,875.43	64,447.31	66,058.50	67,709.96	69,402.71	71,137.78	72,916.22	74,739.13	76,607.60
	MONTHLY	4,987.14	5,111.82	5,239.62	5,370.61	5,504.87	5,642.50	5,783.56	5,928.15	6,076.35	6,228.26	6,383.97
	BI-MONTHLY	2493.57	2555.91	2619.81	2685.30	2752.44	2821.25	2891.78	2964.07	3038.18	3114.13	3191.98
	HOURLY	28,772.0	29,491.3	30,228.6	30,984.3	31,758.9	32,552.9	33,366.7	34,200.9	35,055.9	35,932.3	36,830.6
31	YEARLY	61,341.88	62,875.43	64,447.31	66,058.50	67,709.96	69,402.71	71,137.78	72,916.22	74,739.13	76,607.60	78,522.79
	MONTHLY	5,111.82	5,239.62	5,370.61	5,504.87	5,642.50	5,783.56	5,928.15	6,076.35	6,228.26	6,383.97	6,543.57
	BI-MONTHLY	2555.91	2619.81	2685.30	2752.44	2821.25	2891.78	2964.07	3038.18	3114.13	3191.98	3271.78
	HOURLY	29,491.3	30,228.6	30,984.3	31,758.9	32,552.9	33,366.7	34,200.9	35,055.9	35,932.3	36,830.6	37,751.3
32	YEARLY	62,875.43	64,447.31	66,058.50	67,709.96	69,402.71	71,137.78	72,916.22	74,739.13	76,607.60	78,522.79	80,485.86
	MONTHLY	5,239.62	5,370.61	5,504.87	5,642.50	5,783.56	5,928.15	6,076.35	6,228.26	6,383.97	6,543.57	6,707.16
	BI-MONTHLY	2619.81	2685.30	2752.44	2821.25	2891.78	2964.07	3038.18	3114.13	3191.98	3271.78	3353.58
	HOURLY	30,228.6	30,984.3	31,758.9	32,552.9	33,366.7	34,200.9	35,055.9	35,932.3	36,830.6	37,751.3	38,691.5
33	YEARLY	64,447.31	66,058.50	67,709.96	69,402.71	71,137.78	72,916.22	74,739.13	76,607.60	78,522.79	80,485.86	82,498.01
	MONTHLY	5,370.61	5,504.87	5,642.50	5,783.56	5,928.15	6,076.35	6,228.26	6,383.97	6,543.57	6,707.16	6,874.83
	BI-MONTHLY	2685.30	2752.44	2821.25	2891.78	2964.07	3038.18	3114.13	3191.98	3271.78	3353.58	3437.42
	HOURLY	30,984.3	31,758.9	32,552.9	33,366.7	34,200.9	35,055.9	35,932.3	36,830.6	37,751.3	38,691.5	39,662.5

**City of Carlton
Compensation Schedule - Fiscal Year 2022**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
34	YEARLY	66,058.50	67,709.96	69,402.71	71,137.78	72,916.22	74,739.13	76,607.60	78,522.79	80,485.86	82,498.01	84,560.46
	MONTHLY	5,504.87	5,642.50	5,783.56	5,928.15	6,076.35	6,228.26	6,383.97	6,543.57	6,707.16	6,874.83	7,046.71
	BI-MONTHLY	2,752.44	2,821.25	2,891.78	2,964.07	3,038.18	3,114.13	3,191.98	3,271.78	3,353.58	3,437.42	3,523.35
35	YEARLY	67,709.96	69,402.71	71,137.78	72,916.22	74,739.13	76,607.60	78,522.79	80,485.86	82,498.01	84,560.46	86,674.47
	MONTHLY	5,642.50	5,783.56	5,928.15	6,076.35	6,228.26	6,383.97	6,543.57	6,707.16	6,874.83	7,046.71	7,222.87
	BI-MONTHLY	2,821.25	2,891.78	2,964.07	3,038.18	3,114.13	3,191.98	3,271.78	3,353.58	3,437.42	3,523.35	3,611.44
36	YEARLY	69,402.71	71,137.78	72,916.22	74,739.13	76,607.60	78,522.79	80,485.86	82,498.01	84,560.46	86,674.47	88,841.33
	MONTHLY	5,783.56	5,928.15	6,076.35	6,228.26	6,383.97	6,543.57	6,707.16	6,874.83	7,046.71	7,222.87	7,403.44
	BI-MONTHLY	2,891.78	2,964.07	3,038.18	3,114.13	3,191.98	3,271.78	3,353.58	3,437.42	3,523.35	3,611.44	3,701.72
37	YEARLY	71,137.78	72,916.22	74,739.13	76,607.60	78,522.79	80,485.86	82,498.01	84,560.46	86,674.47	88,841.33	91,062.37
	MONTHLY	5,928.15	6,076.35	6,228.26	6,383.97	6,543.57	6,707.16	6,874.83	7,046.71	7,222.87	7,403.44	7,588.53
	BI-MONTHLY	2,964.07	3,038.18	3,114.13	3,191.98	3,271.78	3,353.58	3,437.42	3,523.35	3,611.44	3,701.72	3,794.27
38	YEARLY	72,916.22	74,739.13	76,607.60	78,522.79	80,485.86	82,498.01	84,560.46	86,674.47	88,841.33	91,062.37	93,338.93
	MONTHLY	6,076.35	6,228.26	6,383.97	6,543.57	6,707.16	6,874.83	7,046.71	7,222.87	7,403.44	7,588.53	7,778.24
	BI-MONTHLY	3,038.18	3,114.13	3,191.98	3,271.78	3,353.58	3,437.42	3,523.35	3,611.44	3,701.72	3,794.27	3,889.12
39	YEARLY	74,739.13	76,607.60	78,522.79	80,485.86	82,498.01	84,560.46	86,674.47	88,841.33	91,062.37	93,338.93	95,672.40
	MONTHLY	6,228.26	6,383.97	6,543.57	6,707.16	6,874.83	7,046.71	7,222.87	7,403.44	7,588.53	7,778.24	7,972.70
	BI-MONTHLY	3,114.13	3,191.98	3,271.78	3,353.58	3,437.42	3,523.35	3,611.44	3,701.72	3,794.27	3,889.12	3,986.35
40	YEARLY	76,607.60	78,522.79	80,485.86	82,498.01	84,560.46	86,674.47	88,841.33	91,062.37	93,338.93	95,672.40	98,064.21
	MONTHLY	6,383.97	6,543.57	6,707.16	6,874.83	7,046.71	7,222.87	7,403.44	7,588.53	7,778.24	7,972.70	8,172.02
	BI-MONTHLY	3,191.98	3,271.78	3,353.58	3,437.42	3,523.35	3,611.44	3,701.72	3,794.27	3,889.12	3,986.35	4,086.01
41	YEARLY	78,522.79	80,485.86	82,498.01	84,560.46	86,674.47	88,841.33	91,062.37	93,338.93	95,672.40	98,064.21	100,515.81
	MONTHLY	6,543.57	6,707.16	6,874.83	7,046.71	7,222.87	7,403.44	7,588.53	7,778.24	7,972.70	8,172.02	8,376.32
	BI-MONTHLY	3,271.78	3,353.58	3,437.42	3,523.35	3,611.44	3,701.72	3,794.27	3,889.12	3,986.35	4,086.01	4,188.16
42	YEARLY	80,485.86	82,498.01	84,560.46	86,674.47	88,841.33	91,062.37	93,338.93	95,672.40	98,064.21	100,515.81	103,028.71
	MONTHLY	6,707.16	6,874.83	7,046.71	7,222.87	7,403.44	7,588.53	7,778.24	7,972.70	8,172.02	8,376.32	8,585.73
	BI-MONTHLY	3,353.58	3,437.42	3,523.35	3,611.44	3,701.72	3,794.27	3,889.12	3,986.35	4,086.01	4,188.16	4,292.86
43	YEARLY	82,498.01	84,560.46	86,674.47	88,841.33	91,062.37	93,338.93	95,672.40	98,064.21	100,515.81	103,028.71	105,604.43
	MONTHLY	6,874.83	7,046.71	7,222.87	7,403.44	7,588.53	7,778.24	7,972.70	8,172.02	8,376.32	8,585.73	8,800.37
	BI-MONTHLY	3,437.42	3,523.35	3,611.44	3,701.72	3,794.27	3,889.12	3,986.35	4,086.01	4,188.16	4,292.86	4,400.18
44	YEARLY	84,560.46	86,674.47	88,841.33	91,062.37	93,338.93	95,672.40	98,064.21	100,515.81	103,028.71	105,604.43	108,244.54
	MONTHLY	7,046.71	7,222.87	7,403.44	7,588.53	7,778.24	7,972.70	8,172.02	8,376.32	8,585.73	8,800.37	9,020.38
	BI-MONTHLY	3,523.35	3,611.44	3,701.72	3,794.27	3,889.12	3,986.35	4,086.01	4,188.16	4,292.86	4,400.18	4,510.19
	HOURLY	40,654.1	41,670.4	42,712.2	43,780.0	44,874.5	45,996.3	47,146.3	48,324.9	49,533.0	50,771.4	52,040.6

**City of Carlton
Compensation Schedule - Fiscal Year 2022**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
45	YEARLY	86,674.47	88,841.33	91,062.37	93,338.93	95,672.40	98,064.21	100,515.81	103,028.71	105,604.43	108,244.54	110,950.65
	MONTHLY	7,222.87	7,403.44	7,588.53	7,778.24	7,972.70	8,172.02	8,376.32	8,585.73	8,800.37	9,020.38	9,245.89
	BI-MONTHLY	3611.44	3701.72	3794.27	3889.12	3986.35	4086.01	4188.16	4292.86	4400.18	4510.19	4622.94
46	YEARLY	41,670.41	42,712.22	43,780.00	44,874.50	45,996.33	47,146.33	48,324.90	49,533.00	50,771.44	52,040.66	53,341.17
	MONTHLY	3,472.53	3,559.35	3,648.33	3,741.21	3,838.03	3,938.69	4,042.83	4,150.25	4,260.95	4,374.05	4,489.60
	BI-MONTHLY	1,736.27	1,779.68	1,824.17	1,870.61	1,919.02	1,969.34	2,021.42	2,075.13	2,130.48	2,187.03	2,245.30
47	YEARLY	91,062.37	93,338.93	95,672.40	98,064.21	100,515.81	103,028.71	105,604.43	108,244.54	110,950.65	113,724.42	116,551.00
	MONTHLY	7,588.53	7,778.24	7,972.70	8,172.02	8,376.32	8,585.73	8,800.37	9,020.38	9,245.89	9,477.03	9,713.96
	BI-MONTHLY	3794.27	3889.12	3986.35	4086.01	4188.16	4292.86	4400.18	4510.19	4622.94	4738.52	4858.98
48	YEARLY	93,338.93	95,672.40	98,064.21	100,515.81	103,028.71	105,604.43	108,244.54	110,950.65	113,724.42	116,551.00	119,428.15
	MONTHLY	7,778.24	7,972.70	8,172.02	8,376.32	8,585.73	8,800.37	9,020.38	9,245.89	9,477.03	9,713.96	9,961.51
	BI-MONTHLY	3889.12	3986.35	4086.01	4188.16	4292.86	4400.18	4510.19	4622.94	4738.52	4858.98	4989.76
49	YEARLY	95,672.40	98,064.21	100,515.81	103,028.71	105,604.43	108,244.54	110,950.65	113,724.42	116,551.00	119,428.15	122,359.30
	MONTHLY	7,972.70	8,172.02	8,376.32	8,585.73	8,800.37	9,020.38	9,245.89	9,477.03	9,713.96	9,961.51	10,210.77
	BI-MONTHLY	3986.35	4086.01	4188.16	4292.86	4400.18	4510.19	4622.94	4738.52	4858.98	4989.76	5125.39
50 City Manager	YEARLY	47,146.33	48,324.90	49,533.00	50,771.44	52,040.66	53,341.17	54,672.40	56,042.11	57,453.34	58,905.07	60,397.80
	MONTHLY	3,928.86	4,027.08	4,127.75	4,230.12	4,334.22	4,440.10	4,547.61	4,656.76	4,767.51	4,879.92	5,004.15
	BI-MONTHLY	1,964.43	2,013.54	2,063.88	2,115.06	2,167.11	2,220.05	2,273.81	2,328.38	2,383.76	2,439.96	2,507.08



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

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

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

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

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

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

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

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

Assets - Resources having a monetary value and that are 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 the 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 which shows the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during 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, comprise 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 do 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 that 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 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 law enforcement program which police officers often working on foot, bicycle, or a vehicle is to work with residents in preventing crime that promotes the support the systematic use of partnerships and problem-solving techniques within the City.

Comprehensive Annual Financial Report – The annual audited results of the City's financial position and activity.

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

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is 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 and 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 an interpreter hired by the court.

Deficit – The excess of expenditures over revenues.

Department - A significant unit of the City that 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. The government's share of costs for social security and the various pensions, medical, and life insurance plans include the government's share of costs.

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

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

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

Expenditures/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 to provide a service, permitting an activity, or imposing a fine or penalty. Significant types of fees include business and non-business licenses, 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 related to governmental services, programs, and capital investments. The financial policy provides an agreed-upon set of principles for the planning and programming governmental budgets and funding.

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 due to 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 to 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 when undertaken.

GASB (Governmental Accounting Standards Board) 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 government units are secured by a pledge of the issuer's property-taxing power (secondary portion). They are usually issued to pay for general capital improvements such as parks and City facilities.

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

Intergovernmental Revenues - Levied by one government but shared on a predetermined basis with another government or class of governments. An example would be the state liquor tax, 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 due to 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 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 comprises 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 achievable within a particular time frame.

Office Expense – Purchases for office equipment, furnishings, and materials.

Operating Budget – The plan for current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most financing, acquisition, spending, and service-delivery government activities 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 purchasing 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 salaried employees' compensation, including salaries, overtime, health and accident insurance premiums, Social Security, and retirement contributions.

Professional Services – This budget item includes payments to contractors or companies for services provided to the City.

Program - A group of related activities to accomplish a primary 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 property's assessed value 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 City volunteers who offer to serve in certain activities for the City.

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

Resources - Total funds available, including the estimated balances on hand at the beginning of the fiscal year plus all revenues anticipated to be 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 state revenues shall be apportioned among, and distributed to, cities for general purposes. State revenue sharing monies are allocated to cities based on population, adjusting for local taxing efforts.

Storm Water - 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 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 taxing unit for each \$1,000 of the assessed value of taxable property.

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

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

Transfers – The authorized exchange of cash or other resources from one fund to another 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 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 directly benefits 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