



# City of Carlton



*Photo courtesy of Jeff Lorton*

## **Adopted Budget Fiscal Year 2014-15**





Table of Contents

Table of Contents	i
Budget Committee	iii
Budget Calendar	iv
<b>Reader's Guide</b>	<b>1 - 42</b>
City of Carlton Profile	2
Facts of Interest	3
Carlton Government	4
City-Wide Organizational Chart	5
Council Goals and Priorities	6 - 10
Budget Message	11 - 22
Tax Rates	24 - 25
Debt Obligation Summary	26 - 27
Carlton Fiscal Policies	28 - 32
Budget Process	33 - 36
Governmental Funds	36
Proprietary Funds	36 - 37
Budget Breakdown – All Funds	38 - 41
<b>Governmental Funds</b>	<b>43 - 88</b>
General Fund	43
Fund Description	44
Fund Revenues and Requirements	44 - 46
General Fund Breakdown	47 - 50
Mayor/Council/Manager	51 - 55
City Recorder/Finance Director	56 - 61
Police Department	62 - 66
Public Works – Parks	67 - 70
Public Works – Pool	71 - 73
Tourism Fund	75 - 80
Street Fund	81 - 88
<b>Proprietary Funds</b>	<b>89 - 126</b>
Water Fund	89 - 97
Sewer Fund	99 - 106
System Development Fund	107 - 111
Capital Improvement Fund	113 - 118
Debt Service Fund	119 - 122
Vehicle/Equipment Replacement Fund	123 - 126
<b>Appendices</b>	<b>127 - 180</b>
Glossary of Terms	129 - 138
Compensation Schedule	139 - 143
5-Year Capital Improvement Plan	145 - 165
Frequently Asked Questions	167 - 168
In-Active Funds	169 - 180





**Budget Committee Members**

**Mayor and Council Members**

**Mayor**



**Kathie Oriet**

**Council Members**



**Ginger Williams**  
Council President



**Scott Carl**



**Scott Chitwood**



**Gwen Jernstedt**



**Brian Rake**



**Carey Rhoades**

**Budget Committee Citizen Members**

<b><u>Member</u></b>	<b><u>Appointed</u></b>	<b><u>Expires</u></b>
Dean Catherman	1/1/10	12-31-16
Andy Eldien	1/1/11	12-31-14
Char Eldien	1/1/11	12-31-14
Sandi Schultz	1/1/12	12-31-15
Randy Stapilus	1/1/10	12-31-16
Joe Della Valle	1/1/12	12-31-15
Sara Meyer	2/10/14	12-31-16

**Staff**

Chad Olsen	City Manager/Budget Officer
Loreli Wright	City Recorder/Finance Director
Kevin Martinez	Chief of Police
Bryan Burnham	Director of Public Works



**Fiscal Year 2013-2014 – Budget Calendar**

<u>February 10, 2014</u> Monday	Carlton City Council Adopts Budget Calendar Appoint Budget Officer
<u>February 17, 2014</u> Monday	Budget Request Forms Delivered to Departments
<u>March 10, 2014</u> Monday	Departments Return Completed Budget Request Form
<u>April 8, 2014</u> Tuesday	Publication of First Public Notice of Budget Committee Meeting (To newspaper on April 4 <sup>th</sup> )
<u>April 15, 2014</u> Tuesday	Publication of Second Public Notice of Budget Committee Meeting (To newspaper on April 11 <sup>th</sup> )
<u>April 22, 2014</u> Tuesday 6:00 p.m.	Budget Committee Meeting Elect Budget Committee Officers Receive Budget Message and Proposed Budget Document Receive Public Input Hold Public Hearing on Proposed Use of State Revenue Sharing
<u>May 6, 2014</u> Tuesday 6:00 p.m.	Budget Committee Meeting – If Needed
<u>May 13, 2014</u> Tuesday	Publication of Budget Hearing Notice (To newspaper on May 9 <sup>th</sup> )
<u>June 9, 2014</u> Monday 7:00 p.m.	Regular City Council Meeting Budget Hearing Ask for public response to the Approved Budget Discuss any topics brought before the Council concerning the Budget Note that the tax to be levied is the permanent rate limit as published in Form LB-1 Discuss the proposed use of State Revenue Funds Resolve to adopt the Budget, appropriate expenditures, impose the tax rate, and categorize the taxes Resolution declaring the City’s election to receive State revenues
<u>June 23, 2014</u> Monday	Certify property tax levy to Yamhill County Assessor



**Fiscal Year 2014-15  
Annual Budget  
Reader's Guide**



**City of Carlton**

**Fiscal Year 2015 Annual Budget**

The City of Carlton is located in Yamhill County. Nestled between the rolling hills of Western Oregon, between Portland and the coast, you'll find Carlton; a small farming town which prides itself on a strong community and vibrant downtown. Carlton is located in the heart of Willamette Valley's Wine Country with over 40 wineries doing business within the city limits. The citizens of Carlton take pride in their "Great Little Town" which has lovely parks, an outdoor pool, a variety of downtown businesses and fine local schools.

**History**

As the story goes...

In 1872 a railroad was built from Portland to St. Joe, but the train did not stop between the two stations. There was nothing but farm land where Carlton is now. Some of the farmers talked it over and as a result Mr. Wilson Carl went to Portland and talked to the Railroad Company officials to see if they would make a stop closer to them so they would not have to take their produce so far to the railroad. As a result, first a flag stop was tried then a regular stop was made at what is now Carlton. The story is that when the railroad employees talked of this unnamed stop, they started calling it Carl's town, which was soon shortened to Carlton. - *Reflections of Carlton*

**Our Community**

Carlton is located in Yamhill County on Highway 47, approximately five miles from the City of McMinnville and thirty-five miles southwest of Portland. Carlton has emerged as one of the centers of the Willamette Valley wine country with approximately 40 wineries within the City limits and issues approximately 40 business licenses to wine related enterprises including wine tasting, storage and production facilities.

The downtown business district is experiencing a redevelopment with a major streetscape project on Main Street completed within the past five years. The City boasts two popular parks including the Upper Wennerberg Park adjacent to downtown's Main Street. This park's facilities are very popular with the community year round and are especially active during the summer due to the park's outdoor pool, children's play equipment, basketball court and open space.

The Lower Wennerberg Park is also a very popular place for the community, featuring three ball fields, two picnic shelters, picnic tables, barbecues, horse shoe pits, golf Frisbee, open space, walking path and access to the N. Yamhill River.





**Facts of Interest**

<b>City Statistics</b>	<b>Geography and Climate</b>
Year Incorporated: 1899	Geographic Location: NW Willamette Valley
Form of Government: Council/Manager	Geographic Area: 0.90 sq. Miles
Current Population: 2013 Est. - 2,023	Elevation: 199 feet
White: 1,818	Latitude: 45.29N
Hispanic or Latino: 117	Time Zone: Pacific Time
Other: 72	Longitude: 123.18W
Medium Age: 33.7	Annual Rainfall: 41.2 Inches
Under 5 years: 6.9%	Annual Snowfall: 6.3
5 – 24 years: 27.7%	Precipitation Days: 136
25 – 49 years: 34.2%	Sunny Days: 156
50 – 64 years: 20.9%	Average High (Month and degree): July/ 83
65 years and over: 10.6%	Average Low (Month and degree): January/33
Residents graduated from high school: 91.5%	The City has a total area of .90 square miles, and includes north fork of the Yamhill River and Hawn Creek as major tributaries in town.
Residents with Bachelor's degree or higher %: 13.3%	Zip Code: 97111
Average Household Size: 2.86	Motto: "A Great Little Town"
Median Household Income: \$55,241 ('12)	<b>Utilities</b>
Total Housing Units: 811	Carlton Water System
Total Housing Units Occupied: 709	Carlton Sewer System
Resident-Owned Homes: 77.29%	Recology
Renter Occupied: 22.71%	Comcast
Median Value of Owner Occupied Homes: \$195,100	Century Link
<b>Public Safety</b>	<b>Parks and Recreation</b>
Carlton Police Department	Lower Wennerberg Park
New Carlton Fire District	Upper Wennerberg Park
Yamhill County Sheriff's Office	Carlton Outdoor Municipal Pool
Yamhill County Emergency Services	Hawn Creek Park
Yamhill County 911 Communications	

**Note:** 2008 – 12 American Community Survey 5-Year Estimates unless indicated otherwise.



**Government**

Incorporated in 1899, Carlton operates under a Council/Manager form of government consisting of six Councilors, elected to four-year terms, and a Mayor, elected to a two-year term. At each biennial general election, the Mayor and three Councilors are elected. Appointed City officials include the City Manager, City Attorney and Municipal Court Judge. The Council is assisted by Boards and Commissions serving in an advisory capacity. All members of these boards and commissions are appointed by the City Council and serve at its pleasure. The City Manager is the City's CEO responsible for overall management and administration. The City operates its own police department, water and sewer utilities, streets, stormwater management, municipal court, finance, parks and the municipal pool.

The City Council meets on a regular basis the second Monday evening of each month where it conducts all regular City business. Councilors approve small payments of claims or services against the City and authorize large expenditures. They pass ordinances and resolutions that set policy or regulation of matters within the City. Other meetings and public hearings, as needed, are scheduled and also require their attendance. The Mayor and City Council also serve as the Board of Directors for the Carlton Urban Renewal Agency (CURA).

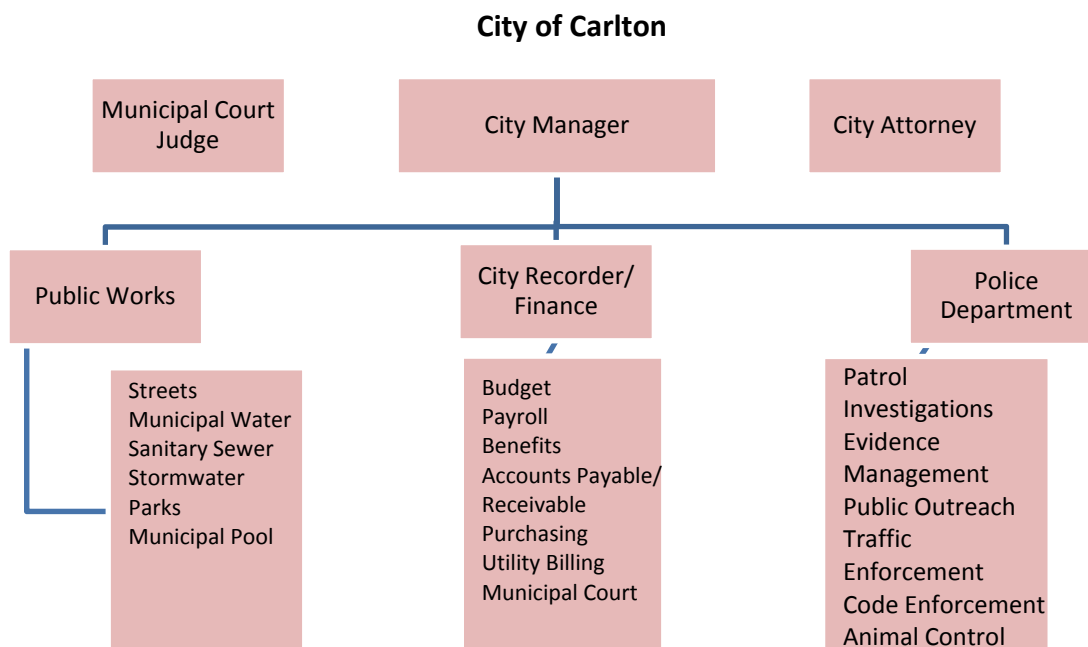
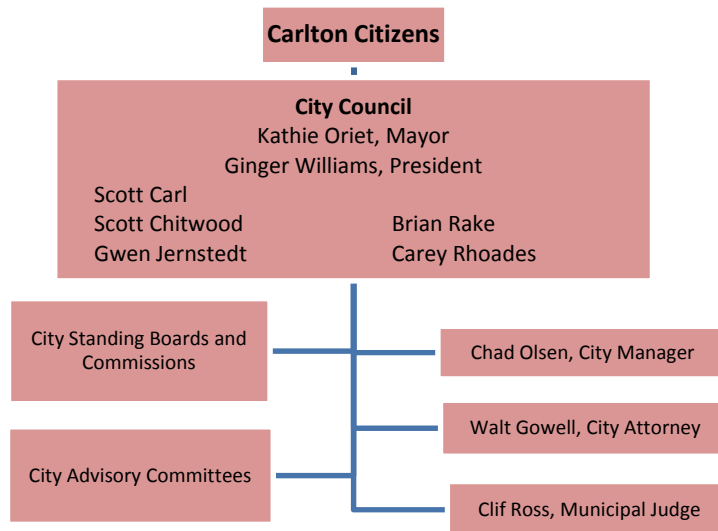
On the first Tuesday evening of each month, the Council meets for an informal work session. This is a time for Councilors to discuss policy issues of relevance to the City. The Mayor may also assign Councilors and him/herself, to department, board, and commission responsibilities as liaisons, responsible to keep the Council informed as necessary.

The Mayor and Councilor positions are non-partisan. The Mayor and Councilors represent all residents of the City and are not elected by wards or districts. The City Charter requires that the Mayor and Councilors be qualified electors within the state and have lived in Carlton for one-year prior to the election.

The Budget Committee, a financial advisory body, consists of all seven members of the City Council and seven appointed members from the community. The Budget Committee is charged with the annual review of the City's budget, making any changes, and approving the annual City Budget. Final adoption of the annual City Budget is completed by the City Council at a separate public hearing.



City Government Organization





### **Council Goals and Priorities – Fiscal Year 2014-2015**

In 2003 the Carlton “Sight Seers” Project involved the development of a community vision and strategic plan to guide the City of Carlton in shaping its future and managing change. This was intended as an on-going cyclical community problem-solving process designed to stimulate continuing discussion and generate specific actions to maintain a high quality of life. The Project was designed to build consensus around current and future planning issues faced by the City and involved the development of two primary elements: a vision statement and a strategic plan.

#### **Community Vision Statement**

The vision statement represents the idealistic hopes and dreams of the community and appeals to common values. It uses positive word pictures and images to convey enthusiasm and anticipation about the future of the community. It is intended as a very broad statement that encompasses all aspects of the community in support of Carlton’s high quality of life – from a vibrant economy and attractive downtown to pleasant neighborhoods and a healthy natural environment.

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

#### **Mission Statement**

The Carlton City Government has also worked to develop the City’s mission statement. The mission statement represents the purpose of the City organization and acts to guide the actions of the organization. The statement illuminates the organization’s overall goals and guides the Mayor and Council’s decision-making. The statement should also provide the framework within which the City’s strategies are developed and clarifies the City government’s purpose.

***“The mission of the City of Carlton is to sustain and enhance the viability of the community by providing essential services with professionalism and integrity.”***

#### **Strategic Plan**

The Sight Seer’s Project culminated with a strategic plan that identified the specific actions needed to move the City of Carlton forward during the next five year period in pursuit of its vision. These actions or strategies were detailed enough to include the identification of implementers, cost projections, funding sources, and completion deadlines. Ultimately, based upon all of the discussion and interaction among Task Force members, seven critical issue categories were identified:

- 1. Transportation**
- 2. Business Development**
- 3. Citizen Participation**
- 4. Downtown Revitalization**
- 5. Neighborhood Clean-up**
- 6. Parks and Recreation**
- 7. Public Infrastructure**



In 2009 the City Council and staff had a goal setting session that loosely followed the 2003 format however the City relabeled the critical issue categories as “Goals”, added a brief goal description and reformatted the report. The “Goals” identified for the City to pursue:

1. Improve and maintain city-wide infrastructure.
2. Provide opportunities for and promote the diversification and retention of the City’s economic base.
3. Recognize the importance of our parks and maintain and improve the quality of park and recreational activities and opportunities.
4. Promote a safe and livable community with unique character and vibrant downtown.
5. Encourage community participation and provide current and easily accessible City-related information.
6. Ensure safe and secure environment for citizens.
7. Manage City operations in a courteous, professional, ethical and efficient manner.

### **Council Goal Setting**

The Council conducts an annual goal setting process where, during the winter it meets to establish the next fiscal year’s goals. The timeline established for the goal setting includes:

- Goal Setting – Winter
- Incorporation into Budget – Winter/Spring
- Goal Monitoring and Reporting - Quarterly

Working on goal setting is important and helpful for a number of reasons:

- Strategic application of City resources to key priority activities.
- Improves public transparency, credibility and trust.
- Improves staff accountability.
- Compliments preparation of next year’s budget.

Goal setting with the Council is also useful to help staff target program and operations for improvement. Each Department Head has their own department goals for which they are responsible. Some come out of the Council’s goal setting session, some are personal goals the Department Head wishes to pursue and some are goals established by the City Manager.

The City Council has completed its annual goal setting process for FY15 and is summarized in the following table followed by goal descriptions.



**City of Carlton  
Council Goals - Fiscal Year 2015**

Score	Goal	Critical Focus Area	Department Assigned
6	Investigate and Recommend Removal of Trucks from W. Main Street	#1, #5	Public Works
4	Bond Measure – Pool House Replacement Project	#1, #4, #5, #7	City Manager
4	Digital Speed Signs at City Entrances	#8	Police Department
4	Strategize Customer Service Program	#4	City Manager
4	Strategy for Improvement Water Lines	#1, #3, #4	Public Works
3	Investigate Becoming a Tree City USA	#5	Public Works
3	Residential/Business Welcome Packet	#2, #4, #6	City Recorder/Finance
3	Skate Park Design and Funding	#4, #7	City Manager
3	Urban Renewal Program Development	#3, #10	City Manager/City Atty.

**Goal Descriptions**

**1. Investigate and Recommend Removal of Trucks from W. Main Street**

**Description:** Pursue action with public/private agencies and businesses to investigate the elimination of heavy truck traffic from West Main Street.

**Problem Statement:** Heavy truck traffic including semi-trailers and log trucks regularly turn west from Highway 47 onto West Main Street. This causes many problems including the deterioration of W. Main Street, frequent damage to the northwest corner of Main and Yamhill Streets and citizen complaints of truck noise, exhaust, and litter/debris.

**2. Bond Measure – Pool House Replacement Project**

**Description:** Place the Pool House Replacement Project bond measure on the November 2014 ballot for consideration by Carlton residents.

**Problem Statement:** A concept design for the pool house was completed in February 2011 to replace the existing dilapidated structure with a new 3,350 s.f. facility. The report received community input and is supported by the Council however the cost cannot be supported exclusively by City resources. The City has contracted with Robertson Sherwood Architects to update the 2011 report in preparation for bond levy on the November 2014 ballot. Success of the bond measure will determine if the project moves forward.



### 3. Digital Speed Signs at City Entrances

**Description:** Place four pole mounted radar digital speed display at the City entrances.

**Problem Statement:** There is an increasing amount of vehicle traffic on the primary arterial streets entering the City limits. There has been a continuing problem with vehicles failing to reduce speed upon entering the City limits, increasing the potential for accidents involving pedestrians, bicyclists and vehicles. Digital speed signs act as a visual stimulus that requires drivers to think about their speed, motivating them to slow down.

### 4. Strategize Customer Service Program

**Description:** Develop an internal customer service training program.

**Problem Statement:** The importance of a customer service program cannot be overstated especially for City government that experiences a tremendous amount of public contact for utility payments, planning and land use applications, park shelter operations, pool operations, municipal court, vendors, police contacts, etc. Also, often forgotten are internal customer contacts among employees. Pursuing a customer service training program does not mean the City doesn't have good customer service; it means the Council and Manager value it as a core principle and desires its emphasis on a daily basis.

### 5. Strategy for Improvement Water Lines

**Description:** Develop a strategy to improve water lines for the City's water system and present to the City Council for their consideration.

**Problem Statement:** A long-term issue for Carlton is its deteriorating water supply line from the treatment plant, undersized transmission line into town, and the old and undersized distribution lines in town. The City is currently working on multiple projects to address these concerns with its first priority to improve fire flows via the transmission line and in-town distribution system improvements. This goal will develop a five-year capital improvement plan and funding strategy to improve the distribution system and fire flows inside the City limits.

### 6. Investigate Becoming a Tree City USA

**Description:** Investigate the requirements to become a Tree City and present it to the City Council for their consideration.

**Problem Statement:** The City places a high value on its environment and protecting its resources. The Council desires to implement a tree management program to protect and enhance its forestry resources. The Tree City USA program is a national program that provides the framework for community forestry management for cities and towns across America. Communities achieve Tree City USA status by meeting [four core standards](#) of sound urban forestry management: maintaining a tree board or department, having a community tree ordinance, spending at least \$2 per capita on urban forestry and celebrating Arbor Day.



**7. Residential/Business Welcome Packet**

**Description:** Create a community welcome packet that includes information for new residents and businesses.

**Problem Statement:** A Welcome Packet is a set of information for newcomers as they transition into the community. Material may include; welcome letter, information on utilities, list of local public/private organizations/ agencies/associations and contact information, community calendar, e-Newsletter, business information, frequently asked questions, school district, churches, etc. Currently the City does not provide a Welcome Packet to newcomers and misses an opportunity to make a good first impression and provide needed information to those new to the community.

**8. Skate Park Design and Funding**

**Description:** This goal emphasizes construction of the new skate park facility in FY15.

**Problem Statement:** During FY13 Ken and Karen Wright informed the Parks Committee that they would donate a site exclusively for a skate park. The location is on the old rail spur bordered by Highway 47, KW Cellars, Kutch Street and the old Roundhouse restaurant. This recommendation was accepted by the City Council. A Skate Park Advisory Committee was appointed by the City Council and began meeting in September. The Committee will continue to vet the site, hire a design consultant, develop a conceptual design and cost estimate, perform outreach and provide a recommendation to the Council. The FY14 Budget reserved \$25,000 for this project and the Committee has been authorized to solicit proposals for design services.

**9. Urban Renewal Program Development**

**Description:** Convene the Urban Renewal Agency to develop a work plan and program strategies to begin implementation.

**Problem Statement:** In 2009, Carlton established an urban renewal district as a financial tool to address the financial challenges of 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 other public improvements. As is typical with new UR programs, the District's first five years of revenue growth has been slow. Increases in assessed valuations above the frozen base are typically small in the short-term and increase during the second five year period. Given this is the end of the first five-year period, and for the district to maximize its opportunities it needs to develop a work plan to prioritize its activities and resources.





**To:** The Members of the Budget Committee  
**From:** Chad Olsen, City Manager/Budget Officer  
**Subject:** Budget Message, FY15 Proposed Budget  
**Date:** April 18, 2014

Please find attached the City of Carlton proposed budget for Fiscal Year 2014-15. The purpose of the budget message is a summary of the next fiscal year's budget proposal and to advise the Council and Budget Committee of the City's state of fiscal affairs. The budget document is important for a number of 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 better financial position than many Oregon communities for 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 Council and staff continues to focus on needs vs. wants.
3. The City has focused on maintaining a small dedicated staff to insure the City is not overextended during periods of economic downturns like the one the state and nation has experienced during the past five years.

These fundamental fiscal philosophies coupled with the City's adopted fiscal policies results in the City being positioned in a manner that it does not have to make drastic course corrections like other communities around the state have had to do during the past five years.

The FY15 Budget reflects the base line department requested budget with inflationary increases associated with utility rates and revenues, appropriate material and service costs, and personal service costs such as retirement/medical benefits, PERS, and the City's compensation plan. Given the City's strong financial position and prudent fiscal approach to City operations, Carlton will see a continuation of existing program and service levels and no change in current staffing levels.

That being said, the fundamental challenges facing the City during the next 5 years continue to be the necessary capital maintenance and improvement projects required by the City's infrastructure including the water, sewer, stormwater and transportation systems. Old and undersized water and sewer systems, deteriorating and/or unpaved streets and missing or deteriorated sidewalks are examples of infrastructure improvements the City is facing in the short-term. To address these, the FY15 Budget authorizes some major capital initiatives and creates a 5-Year Capital Improvement Plan (CIP) for these improvements.



### **FY2015 Budget Highlights**

Major budget highlights that will be undertaken during the next budget cycle include:

- Water system projects will be initiated including:
  - Meadow Lake Transmission Line Construction Project
  - Downtown Business District Water Distribution Line Project
  - McMinnville Water and Light Intertie Project
  - Water Leak Detection and Repair Project
- Pool House Replacement Project – General Obligation Bond on November 2014 Election Ballot
- Monroe Street Construction Project
- Large Day-Use Facility Project in Lower Wennerberg Park
- Upper Wennerberg Park Projects – Electrical Upgrade and Ladd Fountain Refurbishment Project
- Continue to allocate funds for the City Hall Construction Project
- Complete rate studies for the City's water and sewer utilities
- Tourism Committee efforts to continue its promotion of Carlton as a "travel destination"
- The Flexible Funds Project – South 3<sup>rd</sup> and Polk Streets Bicycle and Pedestrian Improvement Project
- Investigate Carlton becoming a Tree City USA community
- Investigate the City's implementing a Historic Preservation Program

### **The Overall Budget**

The City's total budget is \$6,642,852. The FY15 General Fund budget is \$1,273,894. The overall cost drivers in FY15 includes:

#### **1. Personal Services**

- Public Employees Retirement System (PERS) adjusts rates every two years based on the unfunded actuarial liability (liability exceeding assets). On July 1, 2014 the retirement costs paid by the City to PERS will be unchanged.
- The City utilizes a cost allocation plan that charges costs for services that are shared by funds/programs such as charging a prorated share of the City Manager and City Recorder costs to the Water, Sewer and General Funds.
- Medical Costs are anticipated to increase 10% from the FY14 costs.
- Cost of Living Adjustment (COLA) – the FY15 budget contains a 2.3% increase. Merit increases are also included in the budget.

#### **2. Materials and Services**

- Materials and services will be stable compared to FY14.
- Material and service costs in the General Fund that support the Water, Sewer and Street Funds will be shared appropriately. Historically, the General Fund has paid some internal service costs (City Hall electricity, garbage, copier, etc.); that support water, sewer and street fund activities. These funds will be transferred to the General Fund for their share of these costs.



### 3. Capital Outlay

The City is continuing to upgrade the sanitary sewer system and the water transmission and distribution systems. The City will complete the sanitary force main project started in FY14. Last September's wet weather stopped the force main boring under the N. Yamhill River requiring its completion in the summer of 2014. It is hoped that once the project is completed the City's improved capacity will reduce the number of bypasses that occur during heavy rain events. The FY15 Budget will initiate and/or complete a number of significant capital construction projects to upgrade failing City infrastructure.

- Meadow Lake Transmission Line Construction Project
- Downtown Business District Water Distribution Line Project
- McMinnville Water and Light Intertie Project
- Water Leak Detection and Repair Project
- Pool House Replacement Project – General Obligation Bond on November 2014 Election Ballot
- Monroe Street Construction Project
- Large Day-Use Facility Project in Lower Wennerberg Park
- Upper Wennerberg Park Projects – Electrical Upgrade and Ladd Fountain Refurbishment Project
- Hawn Creek Park Construction Phase I

Please refer to the Capital Improvement Fund for overview of these capital improvement projects.

#### Revenues and Expenditures by Fund

General revenue growth in FY15 increases as the budget assumes an estimated assessed valuation of \$123,080,022 (2.6%) higher than the FY14 actual assessed valuation. Property tax collections are projected to increase a similar amount. The City will experience no change to its existing program and service levels in FY15. Also, the City has built in inflationary adjustments for its utilities and the utility programs will continue to be self-sufficient.

The FY2015 Budget reorganizes slightly to improve transparency and accountability of City operations and finances.

- Creates a new fund; the Tourism Fund – Funded by the Transient Room Tax, these revenues and expenses have been administered in the General Fund. The new fund will collect 70% of the TRT revenues (30% will be retained by the General Fund as authorized by state statute) and include detailed line item expenses. This will improve transparency and accountability.
- Creates a new City Recorder/Finance Department in the General Fund to improve transparency and accountability of the Recorder/Finance activities. The Administrative Services Department will be renamed the Mayor/Council/City Manager Department.
- Consolidates all System Development Charge revenues and expenses into a single fund titled the System Development Fund.
- Creates a new five year Capital Improvement Plan clearly delineating all anticipated capital construction and capital maintenance projects during the next five year period.



## GENERAL FUND

The General Fund is the City's primary operation fund. It accounts for governmental operations including Administration, Finance, Police, Municipal Court, Planning, Parks and the Municipal Pool. Principal sources of revenues are property taxes, charges for services, intergovernmental funds and licenses and rental fees.

### General Fund Resources

Major General Fund resources include property taxes, franchise fees, state-shared revenue sources, permits and charges for services. Most of these revenues are unrestricted and can be used to fund any City service deemed appropriate by the Budget Committee and City Council.

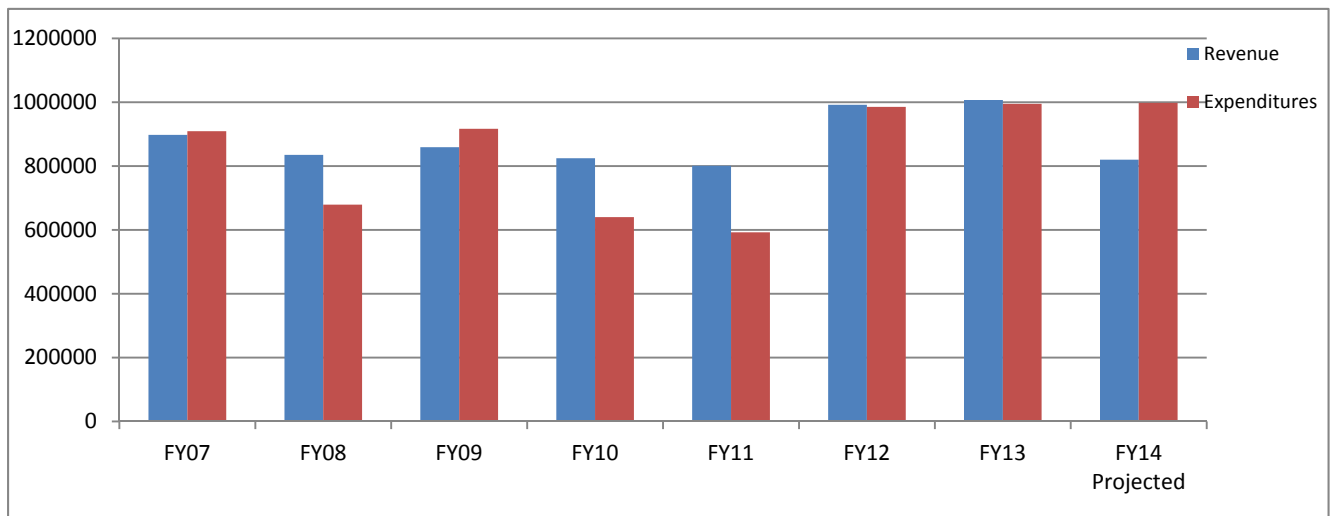
### General Fund Revenue Trends and Assumptions

- Property Taxes – The City has a permanent rate of \$5.0098 per thousand of assessed valuation, however, in 2007/08 Carlton residents voted on a new fire district that passed in November of 2006. To help the Fire District's creation the City Council passed a resolution of intent to lower the City's permanent rate by \$.4985 the first year and increase it annually by 10% for ten years until the City returns to its full permanent rate. Therefore, the FY15 rate levy is \$4.8603. The single largest form of revenue to the General Fund and is projected to be \$550,000 in FY15, approximately 4.76% higher than budgeted in FY14. The FY15 Budget also anticipates \$15,000 in delinquent taxes.
- Franchise Fees – The City receives fees from utility providers in exchange for the use of City right-of-way. Franchises include PGE, Recology Western Oregon, Comcast and Century Link. These fees account for 11.58% of the General Fund budget. It is projected that the FY15 receipts will decrease 2.34% compared to FY14.
- Licenses and Permits – Licenses and permits are forecast to increase by 20% to \$12,000.
- Intergovernmental Revenues – Revenue from state liquor fees and cigarette taxes in FY15 (\$24,000) are expected to decline slightly (2%) compared to FY14.
- Fines and Forfeitures - Revenue from fines and forfeitures are expected to continue its decline in FY15 from \$12,500 to \$10,000. The decline during the past few years is due to the community policing policy enacted by the City Council.
- Charges for Services – Revenue for this category (pool receipts, park rental fees, planning fees, and permits) are expected to increase \$2,550 (8.07%) due to higher planning and development activity.
- Building Rent – The General Fund receives \$30,000 per year for rent of two properties it owns, one in the downtown business district and a residence in the 100 block of East Monroe Street.
- Transient Room Tax - The City anticipates receiving \$20,000 from the transient room tax and the General Fund will retain 30% (\$6,000) of this amount. The balance will go to the Tourism Fund.



- Municipal Court – Municipal court fines are forecast to decrease 20% (\$2,500) to \$10,000 in FY15. This continues a long-term trend of lower activity in the court. Also, the General Fund receives reimbursements from other area municipal courts that use the Carlton Judge.
- Sale of Assets – The FY15 Budget includes the possible sale of one City residential lot it owns at the southeast corner of East Main and 6<sup>th</sup> Streets. If sold these funds (estimated to be \$60,000) will be transferred to the Capital Improvement Fund for the future City Hall project.
- Inter-fund Transfers – The General Fund will receive transfers (\$29,295) from the Water, Sewer and Street Funds for services performed by the Finance Department on behalf of these funds.

The City has been fortunate to have maintained healthy reserves over the years and continues to annually balance projected revenues and expenditures. See notes 1 and 2 below that explains the decline in projected revenue in FY14 and the increase in requirements.



**Notes**

1. FY13 revenues included a onetime receipt of \$180,500 for the sale of the vacant “Fire Hall”. FY13 also include transfers out to other funds that total \$74,046 including \$30,000 for a new City Hall, \$20,000 for the future replacement of the pool house, \$22,046 for future park projects and \$2,000 to vehicle reserves.
2. FY14 again includes significant transfers to the Capital Improvement Fund for future capital projects including \$60,000 for a new City Hall, \$75,000 for future park projects (pool house and skate park facility, \$25,000 for future sidewalk repair and replacement projects and \$10,000 for two City entrance signs).



### General Fund Highlights

The FY15 General Fund Budget includes:

- Department realignment creating stand-alone departments for the Mayor/Council/City Manager and City Recorder/Finance Departments and eliminating the “Administrative Services Department”. This will improve transparency and accountability.
- The Tourism Committee and 70% TRT revenues have been removed from the General Fund and a new fund; “Tourism Fund” has been established for these activities. The General Fund will retain 30% of TRT revenues as allowed for by Oregon statute. Also, a transfer is made from the General Fund to the Tourism Fund for the estimated 70% of unspent TRT revenues.
- The Fund anticipates the City Council placing a General Obligation (GO) bond on the November Ballot for the replacement of the Municipal Pool House. The pool house has exceeded its useful life and is in need of replacement immediately.
- The Fund includes the sale of the City owned residential lot at the southeast corner of East Main and 6<sup>th</sup> Streets. Proceeds of the sale are budgeted to be transferred to the Capital Improvement Fund for the City Hall Replacement Project.

The FY15 annual operating expenditures are budgeted to exceed operating revenues by approximately \$66,500 or 8%. This analysis focuses on recurring revenues (excludes the property sale) and recurring expenses including personal services, material and services, and the fund’s debt obligation. It excludes capital outlay and transfers for current and future capital projects. This is acceptable in FY15 because:

- Budgeted revenues are conservative and generally run 2-4% higher than budgeted.
- Expenditures are conservative and generally are between 5-10% lower than budgeted.
- The General Fund continues to recover a portion of its tax rate foregone to assist with the creation of the New Carlton Fire District.
- Budgeted transfers will be held until the 4<sup>th</sup> quarter of the fiscal year to ensure a healthy fund.
- FY15 budgeted contingency is approximately 17.86% of FY14 forecasted expenses for personal service and material and service expenses.

That being said, it is always important to monitor actual revenue and cost activities and this will be done to ensure a healthy General Fund.

### 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. During the 2014 winter the Committee hired Chris Finks, Finksinc Marketing and Communications to assist in the creation of a strategic plan, goals and work document. This will provide the Committee with needed information to continue to refine its efforts.



### Revenue Assumptions

Tourism activities are funded through the Transient Room Tax (TRT) commonly known as a lodging tax. The tax is 7% of the nightly rate charged for lodging and is collected by lodging establishments within the City limits. TRT revenues are projected to be \$20,000 in FY15 and the Tourism Fund retains 70% of these monies and 30% is allocated to the General Fund. The Budget includes the Marketing Coop. Program that seeks to leverage local contributions from area businesses to be used to expand the marketing of Carlton as a “travel destination.” The first year also includes a \$13,732 transfer from the General Fund that accounts for the balance of TRT funds after expenses.

### Expenditures Highlights

- The budget provides \$5,000 for the Committee to finance marketing initiatives and campaigns.
- The “Marketing Cooperative Program” funds will be used to compliment the marketing efforts to promote Carlton as a travel destination.
- The Committee will continue its Community Grants Award during the next budget cycle to assist local groups promote Carlton events and encourage overnight lodging stays.
- The Committee will continue to contract with Rachel Karl to assist Carlton with its online presence, social media (Facebook, Twitter, Pinterest, etc) and Visit Carlton website programs provided through the Social Media Campaign program.

### STREET FUND

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

### Street Department Highlights

The department will assist with some of the Council’s FY15 goals as well as some projects included in the Capital Improvement Fund. The projects include:

- Securing and installing the new City entrance signs.
- Monroe Street Construction Project.
- Sidewalk Infill, Repair and Maintenance Program.
- The Public Works Department will replace one of its vehicles with 300,000 miles.

### Revenue Assumptions

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

- Beginning fund reserves will be lower in FY15 due to the transfer of \$75,000 to the Capital Improvement Fund as this fund’s contribution to the Monroe Street Construction Project.
- Gasoline tax allocations are generally distributed on the basis of population.
- Staff recommends State Revenue Sharing into the Street Fund.



### Expenditures Highlights

The FY15 Budget continues the streets department program at its existing level. The fund also:

- Transfers \$3,515 to the General Fund for this fund's share of internal service costs.
- Transfers \$6,830 to the System Development Fund as this fund's payment of SDCs related to the new Public Works building.
- Transfers \$20,000 to the Capital Improvement Fund for the Monroe Street Construction Project.

### WATER FUND

The Water Fund is responsible for the acquisition, treatment and distribution of water to City residents. The water department has just over 1,000 equivalent dwelling units (EDU's) inside and outside the City.

### Water Department Highlights

- The Water Master Plan (WMP) update will be completed during the summer of 2014. The update will also complete the Water Conservation and Management Plan for the water system and a water rate study.
- The Meadow Lake Transmission Line Replacement Project will fund and replace the water transmission from the steel reservoir to the intersection of Main and Yamhill Streets.
- The Water Distribution System Improvement Project in the Downtown Business District has been approved for funding by the state through the "Regional Solutions" program to perform a significant water project downtown to upsize waterlines. Coupled with the transmission line project this should provide sufficient capacity for hydrants to meet fire flow requirements.

### Revenue Assumptions

Water sales to City residential, commercial and industrial customers are anticipated to be \$727,000 during FY15. The rates will be adjusted 1.6% in FY15 based on the Consumer Price Index. The new rate will be \$41.35 for the first 500 cubic feet inside the City limits and \$44.12 outside the City limits.

### Expenditures Highlights

The Water Fund is projected to have a stable operation and maintenance budget next year with adjustments due to inflation.

- Capital outlays include \$20,000 for the Automated Meter Reading (AMR) Program with the continued purchase of Neptune water meters.
- Fund transfers include:
  - ▶ General Fund: Shared Expenses - \$14,557 to the General Fund to account for expenses administered by the Finance Department but required to support the Water Fund.
  - ▶ Capital Improvement Fund - \$75,000 to the CIF for water system improvements.
  - ▶ Capital Improvement Fund - \$25,000 to the CIF for the City Hall project.
  - ▶ System Development Fund - \$7,000 to the System Development Fund as this fund's payment of SDCs related to the new Public Works building.
  - ▶ Debt Service Fund - \$168,040 for payments to the Safe Water Loan with DEQ, the water bond 2007 series and a \$400 payment for bond fees.





## 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 more than 781 equivalent dwelling units (EDU's).

### Sewer Department Highlights

- The City will complete the sanitary force main project started in FY14. Last fall's wet September stopped the river boring requiring its completion in this summer. Once the project is completed the capacity upgrade should reduce the number of bypasses during heavy rain events.
- The City will meet with the Department of Environmental Quality (DEQ) and begin analyzing improvements required to the wastewater treatment facility.
- The City initiated a sewer rate study in FY14 and will complete this during the first half of FY15.

### Revenue Assumptions

Waste water charges for services to residential, commercial and industrial properties for the Sewer Fund are projected to be \$504,000 during FY15. The sewer rates are set by an annual increase each year based on the Consumer Price Index (CPI). This year the increase is 1.6%, effective in July with the start of a new billing cycle. The new rate will be \$50.06.

### Expenditures Highlights

The FY15 Sewer Fund budget is projected to have a stable operation and maintenance budget next year.

- Capital outlays include \$5,000 to replace the bar screen cover.
- Fund transfers include:
  - ▶ General Fund: Shared Expenses - \$14,557 to the General Fund to account for internal service costs administered by the Finance Department to support the Sewer Fund.
  - ▶ Capital Improvement Fund - \$50,000 to the CIF for sewer system improvements.
  - ▶ Capital Improvement Fund - \$50,000 to the CIF for the City Hall Project.
  - ▶ System Development Fund - \$6,400 to the System Development Fund as this fund's payment of SDCs related to the new Public Works building.
  - ▶ Debt Service Fund - \$115,500 to the Debt Service Fund for the payment to Oregon Business Development Department (IFA) loan on wastewater improvements (Grant Street Pump Station and the force main project).

## SYSTEM DEVELOPMENT FUND

The FY15 Budget consolidates all system development charges into a single fund to improve transparency. The fund accounts for construction of capacity related improvements required for future growth needed to meet community needs relating to five system development charges including; 1) Water, 2) Sewer, 3) Transportation, 4) Parks, and 5) Stormwater.



### Revenue Assumptions

There will be a CPI increase of 1.6% that will go into effect on July 1, 2014. All SDC fees are based on methodology reports prepared by Don Ganer & Associates between 2008 and 2010. 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 which will be needed to meet the needs of the community during the planning period. The FY15 Budget estimates six new homes will be built in this budget cycle.

### Expenditure Highlights

The System Development Fund budgets all resources in the operating contingency line. These monies are available for use with City Council approval. The City Manager plans to investigate the cost to update the Water, Sewer and Parks SDC reports to ensure all SDC eligible projects are identified.

### CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund (CIF) administers all capital projects including facilities and special projects, water, sewer, stormwater, transportation and parks whether they are engineering or construction. The intent of the CIF is to provide a single fund from which all capital projects can be administered and accounted for in order to improve tracking and monitoring of large projects.

### Revenue Assumptions

The FY15 Budget CIF includes sub-fund accounting units based on program activity similar to how departments are reported in the General Fund. All of these projects are identified in the 5-Year Capital Improvement Plan and are funded by a variety of sources such as fund reserves, SDCs, loans and grants.

### Facilities/Special Projects

- The Budget continues to consolidate funds for the City Hall project. \$190,500 was reserved through FY14 and FY15 continues inter-fund contributions including the General Fund (\$60,000), Water Fund (\$25,000) and Sewer Fund (\$50,000). The General Fund's contribution is made through the sale of City-owned property at the southeast corner of E. Main and 6<sup>th</sup> Streets.
- \$10,000 is also transferred from the General Fund for replacement of two entrance signs. This will complete the City's two year program to replace all four signs.

### Parks Projects

The FY15 Budget consolidates \$197,226 for parks projects including:

- The Pool House Replacement Project (\$50,000 from the General Fund). This is designated as a high priority project due to the dilapidated condition of the pool house. The City Council intends to submit a General Obligation Bond to the voters in November to reconstruct the pool house. Total funds including the FY15 contribution is \$130,000.
- General Park Projects (\$25,000 from the General Fund). This is combined with existing funds for general park projects. Total funds including the FY15 contribution is \$33,096.
- Upper Park Electrical Upgrade (\$10,000 from the General Fund). This transfer from the General Fund reimburses the CIF for advance financing the electrical upgrade in the park.



- Hawn Creek Park Phase I – The CIF has \$26,223 earmarked for this project. This will primarily focus on a walking trail, signage and irrigation improvements.
- Large Day-Use/Picnicking Pavilion-Shelter – The FY15 Budget includes a \$75,000 grant award from Oregon Parks and Recreation (OPRD); a \$20,000 contribution from the Walk in the Park Foundation received from the Oregon Community Foundation; and, \$37,907 earmarked from Park SDCs. The total construction budget for this project is \$132,907.

### Transportation Projects

The FY15 Budget consolidates \$290,630 of transportation related projects including street, sidewalk and bike lane improvements. Projects include:

- The South 3<sup>rd</sup> Street/Polk Street Flexible Fund Project This project is primarily funded by an ODOT Flexible Fund grant with a \$28,500 match provided by the City from the Transportation SDC Fund. Design is being completed and FY15 will assemble the project funding package.
- The Monroe Street Construction Project (\$50,000 ODOT-SCA/\$75,000 from the Street Fund/\$75,000 miscellaneous/\$20,000 Transportation SDC). This is a component of a larger project including street, curb, gutter and sidewalk, water, sanitary sewer and stormwater.
- Sidewalk Repair and Replacement Project. The CIF currently has \$25,000 for this project from FY14 carryover and the General Fund transfers an additional \$25,000 in FY15. Total funds including the FY15 contribution is \$50,000. This is designated as a high priority project due to the dilapidated condition of many City sidewalks.
- The remaining undedicated funds for transportation improvements are set aside as contingency.

### Water Projects

The FY15 Budget prepares for a number of large water capital improvement projects:

- The Water Master Plan update will be completed during the 2014 summer.
- The Meadow Lake Transmission Line Project is anticipated to begin late spring 2015. The City Engineer is currently designing the project which should be completed late 2014. The City anticipates an IFA loan for the project in the range of \$2m - \$2.5m. The City also has water reserves and urban renewal as local resources to assist with the project.
- The Water Distribution System Improvement Project: Downtown Business District has been approved by the state “Regional Solutions” program. The project will make water distribution improvements downtown and, coupled with the transmission line project this should provide sufficient capacity for hydrants to meet fire flow requirements. The City anticipates \$500,000 from the state and will contribute at least \$90,000 toward the project depending on final project design. The City’s contribution will be targeted to the Monroe Street Project.
- The FY15 Budget includes \$25,000 for expenses related to the Yamhill Regional Water Authority Project. This is a magnitude of cost estimate of Carlton’s possible share of costs during the next 12 months to participate in the regional water project with MWL, Dayton and Lafayette.
- The remaining undedicated funds for water improvements are set aside as contingency that requires Council action for use.



### Sewer Projects

The FY15 Budget prepares for two large sewer capital improvement projects:

- The Force Main Project will be completed during the summer with the boring under the river. Construction of this project is paid for through a combination of resources including an IFA loan, Sewer SDCs and sewer capital reserves.
- Monroe Street SCA Project (\$76,000). This is the estimated cost to replace and upsize the sewer line in Monroe Street from Kutch to the railroad right-of-way.

### Stormwater Projects

- Monroe Street SCA Project (\$72,000). This is the estimated cost to provide stormwater improvements in Monroe Street from Kutch to the railroad right-of-way. At this time funding has not been identified for this project.

### 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 FY15 Budget provides for the purchase of one vehicle for the Public Works Department replacing a vehicle with more than 300,000 miles on it.

### Conclusion

The FY15 Budget includes a number of enhancements and while it is our goal to have the document be an excellent resource, that flows easily and logically for the user, we know further improvements may need to be made and would appreciate your comments/concerns. For comments, questions, or concerns, please feel free to contact Chad Olsen, City Manager/Budget Officer or Loreli Wright, City Recorder/Finance Director at;

191 E. Main Street  
Carlton, OR 97111  
[chad@ci.carlton.or.us](mailto:chad@ci.carlton.or.us)  
[lwright@ci.carlton.or.us](mailto:lwright@ci.carlton.or.us)  
503-852-7575

Chad Olsen  
City Manager/Budget Officer



This page intentionally left blank



**Taxes Outside Limitation**

In 1997, Oregon voters changed the property tax system in Oregon. The new constitutionally approved property tax system, Measure 50 (M50) set up a new rate base tax system and limits the amount of property taxes that can be levied on each property. The new system allows for continuation of the existing authority to levy property taxes, however at a reduced rate. M50 limits general purpose property taxes from growing more than 3% per year on any property. The City is allowed to tax new construction at a rate equal to existing property. Because bonds are excluded from the limit, the City is permitted to levy a tax to pay for General Obligation (GO) bond debt. The City does not currently have any GO bond debt however; the City Council will place a GO bond on the upcoming November 2014 ballot to help finance a new Pool House at the municipal pool in the Upper Wennerberg Park.

**Tax Rates – FY2013-14**

<b>Carlton Residence Tax Rate by Code</b>	<b>Amount FY13</b>	<b>Amount FY14</b>	<b>Amount FY15 (Estimate)</b>
Yamhill County	2.5775	2.5775	2.5775
Yamhill County Extension Service	0.0449	0.0449	0.0449
Yamhill County Soil & Water	0.0354	0.0354	0.0354
S.D. 1-Yamhill/Carlton	5.8989	5.8803	5.8617
Willamette Regional ESD	0.2967	0.2967	0.2967
City of Carlton	4.7605	4.8104	4.8603
New Carlton Fire District	1.4683	1.4601	1.4519
Chemeketa Library	0.0818	0.0818	0.0818
Chemeketa Community College	0.8979	0.8573	0.8167
<b>Total</b>	<b>16.0619</b>	<b>16.0444</b>	<b>16.0569</b>

**City of Carlton, Oregon, Tax Rate and Assessed Value**

	<b>Actual 2012-13</b>	<b>Actual 2013-14</b>	<b>Estimated 2014-15</b>
Assessed Taxable Property in the City	\$119,961,396	\$123,080,022	\$126,464,722
Tax Levy	\$571,084	\$592,073	\$614,656
Debt Service	\$3,999,910	\$3,950,832	\$3,901,754
<b>Total Tax Levy</b>			
Tax Rate per \$1,000 value	4.7605	4.8104	4.8603



**City of Carlton  
Ten Largest Taxpayers – Tax Year 2013–14**

<b>Name</b>	<b>Taxable Amount</b>	<b>Levied Tax</b>
Comcast Corporation	\$1,178,800	\$5,509.01
Douglas Harnar LLC	875,062	4,089.52
Backlund John A & Helen H. Rev Living Trust	874,304	4,085.97
Portland General Electric Co.	821,000	3,836.86
Ken Wright Cellars Co.	738,157	3,449.70
Carlton Winemakers Studio	701,094	3,276.49
Cuneo Cellars Properties LLC	676,561	3,161.84
Carlton Winemakers Studio LLC The	664,195	3,104.05
Dennis Donna L.	655,142	3,061.75
Amerson Susan M.	599,046	2,799.58



**Debt Obligation Summary**

**Overview**

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

Debt service appropriations provide for the payment of principal and interest on bonds and notes. The City's outstanding debt at June 30, 2014 is illustrated in the table below and is backed by either dedicated revenues in the enterprise funds or by the full faith and credit of the City with the primary funding source from the applicable enterprise fund revenues.

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

The City of Carlton currently has 5 outstanding bonds and notes payable.

**Legal Debt Margin**

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

**Computation of Legal Debt Margin**

Real Market Value	\$153,932,220
Assessed Valuation	\$123,080,022
<small>Certified Tax Roll Valuation (FY13-14) Source: Yamhill County Assessor's Office</small>	
Debt Limit Rate	3%
Debt Limit	\$4,617,220
Less: Debt Applicable to Limit	\$0
Legal Debt Margin	100%
Total net debt applicable to the limit as a percent of debt limit	\$4,617,220

The following schedule shows future debt service that will be paid, with the assumption that no existing debt will retire early. The City will continue to use debt in the future to replace or improve infrastructure consistent with the City's financial policies, long-term financial plans and State and Local Government laws and regulations.





For fiscal year 2014-15 the City plans to fund a water project through a bond obligation. The City also intends to submit a referendum to the City electorate to replace the City pool house financed through a General Obligation Bond.

**Summary of Fiscal Year 2014-2015 Debt Service by Type**

Fund	Source of Dollars	Fiscal Year 2014-15 Totals
General Long-Term Debt	General Fund - Operating	\$29,585
Water Fund	Charges for Service	\$168,040
Sewer Fund	Charges for Service	\$115,500

**Statement of Bonds and Loans Outstanding June 30, 2014**

Debt Issue	Issued	Maturity Date	Amount of Issue	Interest Rate	Outstanding June 30, 2014	Maturing FY15 Principal	Maturing FY15 Interest
<b>General Long-Term Debt</b>							
Limited Obligation Note, Series 2005	2005	2023	\$180,000	5.15%	\$100,816	\$12,326	\$5,192
Sterling Bank Loan	2011	2033	\$145,000	5.50%	\$136,649	\$3,879	\$8,188
<b>Water Fund</b>							
Water Revenue Bond, Series 2007	2007	2028	\$1,000,000	4.75-4.9%	\$745,000	\$45,000	\$35,898
Safe Drinking Water Revolving Loan Program, Loan No.S99099, OEDD	2002	2031	\$2,238,625	1.00%	\$1,423,110	\$72,518	\$14,224
<b>Sewer Fund</b>							
• Water/Wastewater Financing Program, Loan No. Y09002, OEDD	2011	2033	\$1,440,000	4.99%	\$1,133,398*	\$36,725*	\$57,868*

**Note:** During 2010-11, the City entered into a non-revolving loan agreement with the State of Oregon Economic and Community Development Department in the amount of \$1,540,000. The loan was made available to the City through the Water/Wastewater Financing Program. This program makes funds available for the design and construction of public infrastructure needed to ensure compliance with the Safe Drinking Water Act or the Clean Water Act. The City intends to use the proceeds from this loan to update its wastewater system. The loan will be repaid over 20 years, and the first payment occurred December 1, 2013. The project will not be completed until the summer of 2014. As of June 30, 2014 the full amount will not have been drawn and the amounts are subject to change.



### City of Carlton - Fiscal Policies

The City of Carlton is committed to responsible fiscal management through financial integrity, prudent stewardship of public assets, planning, accountability and transparency. The purpose of the Fiscal Policies is to enable the City to achieve and maintain a long-term stable and positive financial condition. These policies are adopted by Council as the basic framework for 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 policy makers 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 these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting financial planning and forecasting, investments and asset management, debt management, accounting and financial reporting, reserves and internal controls.

#### Fiscal Objectives

- I. **Revenue Policies** - Design, maintain and administer a revenue system that will assure reliability, equitability, diversity and sufficient revenue stream to support desired City services.
  - a. The City will actively identify and administer funding sources that create a reliable, equitable and diverse revenue stream to shelter the City from short-term fluctuations in any single revenue source and to maintain desired levels of services.
  - b. The City will estimate its annual revenues by an objective, analytical process. Revenues will be conservatively estimated in the budget process.
  - c. The City will maximize the use of service users' charges in lieu of taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.
  - d. The City will consider full costs (operating, direct, indirect and capital) for providing the services, and comparable rates charged by other municipalities of similar size in establishing users' charges (charges, rates, and fees).
  - e. The cost for providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated.
  - f. The City shall pursue an aggressive policy of collecting delinquent accounts. When necessary discontinuing service, small claims court, collections agencies, foreclosure, liens and other methods of collections, such as imposing penalties, collections and late charges, may be used.



- II. Expenditure Policies** - Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.
- a. The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior years.
  - b. The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of contingencies. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources to balance the budget shall be avoided.
  - c. Expenditures will be regulated through appropriate internal controls and procedures administrated by the City Manager. The City Manager must ensure expenditures comply with the legally adopted budget. Each Department Head will be accountable for the administration of his/her department budget to include accomplishing the goals and objectives incorporated into the budget and monitoring his/her department budget for compliance with spending limitations.
  - d. All purchases of goods and services must comply with the City's Purchasing Policies, guidelines and procedures and with State laws and regulations. Staff shall use competitive bidding to attain the best possible price on goods and services.
  - e. The City Manager shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.
- III. Reserves / Contingencies Polices** – Maintain the reserves, contingencies, and ending fund balances of the various operating funds at levels sufficient to protect the City's financial position from emergencies.
- a. The City shall strive to maintain the combination of appropriated contingencies and unappropriated reserves in each of the Operating Funds to equal a minimum of 20% of the operating expenditures or expenses of that fund (excluding debt service, capital outlay, equity transfers, and other reserves).
  - b. The City shall establish contingency appropriations for unanticipated expenditures of a nonrecurring nature, unexpected increases in service delivery cost, and/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 and/or replacement schedule;
    - Will minimize operating costs; and
    - Will be selected according to the established Capital Improvement Plan.
  - d. The capital budget process works in conjunction with the regular operating budget process. CIP projects are flagged as funded or unfunded depending on whether or not the forecasted operating budget can support or fund the project. All funded CIP projects are included in the operating budget for the current budget year.
- V. Capital Asset Management Policies** – The capital assets of the City of Carlton are property owned in-common by the citizens of our community.
- a. These community assets will not be degraded, given away, or allowed to deteriorate except by action of the City Council.
  - b. Funding new long-term capital assets will be the responsibility of the community as a whole and should be funded through general obligation bonds, System Development Charges (SDC), proportionate equity asset share, grants and gifts, or volunteer contributions when appropriate.
  - c. The Capitalization threshold used in determining if a given asset qualifies for capitalization are non-consumable assets with a purchase price of \$5,000 or greater and a useful life of more than one year.
  - d. The Finance Department will oversee a physical count/inspection of all capital assets at least on a biennial basis. All additions, deletions, and depreciations of infrastructure will be reported consistent with the requirements of the Government Accounting Standards Board (GASB) Statement Number 34.
  - e. Adequate insurance will be maintained on all capital assets.



- VI. Debt Policy** – Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- a. The City will confine long-term borrowing to capital improvements too large to be financed from current revenues and to avoid depleting the capital reserve funds.
  - b. The City will follow a policy of full disclosure on every financial report and bond prospectus.
  - c. The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing cost are minimized and access to the credit market is preserved.
  - d. The City shall ensure that its debt margins are within the 3% true cash value limitation as set forth in ORS 287.004.
  - e. No debt shall be issued for which the City is not confident that a sufficient specifically identified revenue source is available for repayment. The Finance Director shall prepare an analysis of the source of repayment prior to issuance of any debt.
- VII. Accounting, Auditing and Financial Reporting Policies** – Comply with prevailing federal, state, and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).
- a. The City shall establish and maintain its accounting system according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards. Promulgated by the Government Finance Officers Associations (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
  - b. An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.
  - c. Full disclosure shall be provided in the financial statements and bond representations.
  - d. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with applicable laws and regulations.
  - e. Quarterly financial reports showing the current status of revenues and expenditures shall be prepared and distributed to the Council in a timely manner 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 investment of public funds
  - c. Receipt of a market rate of return will be secondary to safety and liquidity requirements.
  - d. Earnings from investments will be used in a manner that best serves the public trust and interest of the local government.
- IX. Management of Fiscal Policies** – Monitoring compliance and assuring timely updates to fiscal policies.
- a. Fiscal policies and changes in policies shall be approved by the City Council and adopted by resolution.
  - b. The Finance Director 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 and/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.



### The Budget Process

A budget as defined by Oregon State Law (Oregon Revised Statutes (ORS), Chapter 294) is a financial plan containing estimates of revenues and expenditures for a given period or purpose, such as the fiscal year. The City is required to budget all funds and for each fund to have a balanced budget. The state of Oregon defines a balanced budget as one in which total resources, including beginning resources, current resources and debt proceeds, equal total requirements, including current year expenditures, capital outlay, transfers, debt service and other requirements such as debt service reserves.

As a rule, local governments in Oregon operate on a fiscal year that begins on July 1 and ends the following June 30. Carlton's budget operates on this schedule. Budgeting is critical to cities because it requires local government to evaluate plans and establish priorities in relation to available financial resources. Also under ORS, a legally adopted budget is necessary to establish and justify a given rate and/or amount of property taxes to be levied on the property within the City.

Carlton's budget will accomplish each of the four major purposes of Oregon Local Budget Law (ORS 294.305-294.555 and 294.565), including:

- Establish standard financial procedures.
- Outline programs and services in conjunction with the fiscal policy and implement those policies.
- Provide methods of estimating revenue, expenditures and proposed tax levies.
- Encourage public involvement in the budgeting process before budget adoption.

Carlton prepares and adopts its annual budget in accordance with the City Charter and Oregon Law. At the start of the calendar year, meetings are held with department heads, Mayor and City Council to set goals and priorities for the upcoming year. In April, a proposed budget is prepared and presented to the Budget Committee, which, by law, comprises the Mayor, City Councilors, and seven citizen members. A summary of the approved budget is published in the local newspaper. The City Council holds a public hearing prior to July 1, which results in further changes. If a change will increase property taxes or increase expenditures within a fund by more than 10% or \$5,000, whichever is greater, the budget must be referred back to the Budget Committee. The City Council adopts the budget and levies property taxes prior to June 30 each year. The adopted budget is filed with the County Clerk and the State of Oregon, and the property tax levy is certified to the County Assessor by July 15 each year.

Oregon Budget Law allows for amendments to the City budget for reasons unforeseen at the time of adoption. The City Council may adopt by resolution changes that decrease one existing appropriation and increase another. Certain changes of ten percent or more to any fund require a supplemental budget. All changes of ten percent to any fund require a supplemental budget process similar to the annual budget requiring a public hearing. Further detail may be found in ORS Chapter 294.

Before the budget can accomplish these goals, a schedule for preparation is developed. This schedule is called the budget calendar.



**Fiscal Year 2013-2014 – Budget Calendar**

<u>February 10, 2014</u> Monday	Carlton City Council Adopts Budget Calendar Appoint Budget Officer
<u>February 17, 2014</u> Monday	Budget Request Forms Delivered to Departments
<u>March 10, 2014</u> Monday	Departments Return Completed Budget Request Form
<u>April 8, 2014</u> Tuesday	Publication of First Public Notice of Budget Committee Meeting (To newspaper on April 4 <sup>th</sup> )
<u>April 15, 2014</u> Tuesday	Publication of Second Public Notice of Budget Committee Meeting (To newspaper on April 11 <sup>th</sup> )
<u>April 22, 2014</u> Tuesday 6:00 p.m.	Budget Committee Meeting Elect Budget Committee Officers Receive Budget Message and Proposed Budget Document Receive Public Input Hold Public Hearing on Proposed Use of State Revenue Sharing
<u>May 6, 2014</u> Tuesday 6:00 p.m.	Budget Committee Meeting – If Needed
<u>May 13, 2014</u> Tuesday	Publication of Budget Hearing Notice (To newspaper on May 9 <sup>th</sup> )
<u>June 9, 2014</u> Monday 7:00 p.m.	Regular City Council Meeting Budget Hearing Ask for public response to the Approved Budget Discuss any topics brought before the Council concerning the Budget Note that the tax to be levied is the permanent rate limit as published in Form LB-1 Discuss the proposed use of State Revenue Funds Resolve to adopt the Budget, appropriate expenditures, impose the tax rate, and categorize the taxes Resolution declaring the City's election to receive State revenues
<u>June 23, 2014</u> Monday	Certify property tax levy to Yamhill County Assessor





### **The Budget Committee**

The Budget Committee is composed of the Mayor, City Councilors, and seven citizen members appointed by the governing board. The appointed members:

- Must live in the City of Carlton.
- Cannot be officers, agents, or employees of the City.
- Can be spouses of officers, agents, or employees of the City.
- Serve three-year terms that are staggered.

### **The Budget Basis**

The budget is prepared using the *modified accrual method of accounting*. This means that obligations of the City are budgeted as expenses when the related goods or services are available for use rather than when invoices are paid. Carlton manages its finances according to Generally Accepted Accounting Principles (GAAP). During the year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law.

Annually, an audit is performed and filed with the State of Oregon by an independent certified public accountant. Carlton produces an annual financial report that documents the City's budgetary performance and the financial health of the City. This report compares budgeted to actual revenues and expenditures, thus documenting the City's budgetary compliance.

Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing related to cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Principal and interest on long-term debt are recorded as fund liabilities only when due, or when amounts have been accumulated in the debt services fund for payment to be made early in the following year.

### **The Budget Document**

A budget as defined by Oregon State law is a financial plan containing estimates of revenues and expenditures for a single fiscal year. Local governments have the option of budgeting on a 24-month biennial budget period or by fiscal year.

The City operates on a fiscal year beginning July 1 and ending the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the fiscal resources available to meet those needs. The budget document describes how the City plans to meet the needs of the community and is a resource for the citizens interested in learning more about the operations of city government.

### **Fund Descriptions**

The financial structure of the City is organized and operated on the basis of fund accounting. There are federal and state requirements for local governments to budget by funds as a means of maintaining records for resources that are designated to carry out specific activities or meet particular objectives. Oregon Administrative Rules define a fund as a fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives.



The City prepares an itemized balanced budget for each fund. Carlton's budget is at the department level for the General Fund. For all other funds, the authorized appropriations are established at the category level; personal services, materials and services, capital outlay, operating contingency, inter-fund transfers, debt service, and other uses. Major funds represent the significant activities of the City and basically include any fund whose revenues or expenditures, excluding other financial sources and uses, constitute more than ten percent of the revenues or expenditures of the appropriated budget. The following is a breakdown of the City's fund structure and brief explanation of the purpose of each fund by type; governmental or proprietary and major or non-major.

**GOVERNMENTAL FUNDS**

**Major Governmental Funds**

General Fund: This is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund. Principal sources of revenue are property taxes, franchise fees, and state shared revenues. Expenditures are primarily for central government operations, community development (planning), community services (parks and municipal pool) and public safety (police).

Street Fund: This fund is used to account for maintenance activities for the City's streets and roads. The principal sources of revenue are state shared revenue and interest earned on investments.

**Non-Major Governmental Funds**

Special Revenue Funds: These funds account for revenue derived from specific taxes or other earmarked revenue sources, which are legally restricted to expenditures for specified purposes. Funds included in this category are:

Urban Renewal Fund: This fund accounts for the City's urban renewal activities.

Tourism Fund: This fund accounts for the City's collection and use of Transient Room Tax (TRT) revenues.

Capital Projects Funds: These funds account for financial resources which are to be expended for the acquisition or improvement of capital assets.

System Development Fund: The System Development Fund accounts for construction of oversize sewers, over-wide streets, water mains and capacity related improvements.

**PROPRIETARY FUNDS**

These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing the services to the general public on a continuing basis be financed primarily through user charges.

**Major Proprietary Funds**

Water Fund: Dedicated to operations and maintenance of the City-owned water treatment plant, reservoirs, and transmission and distribution systems.



Sewer Fund: Dedicated to operations, maintenance, and debt service on wastewater treatment system and collections.

**Non-Major Proprietary Funds**

Capital Improvement Fund: This fund is used to account for the construction of capital improvement projects such as streets, water, sewer and parks and covers a variety of funding sources including loans, grants, System Development Charges (SDC), and pay-as-you-go projects.

Debt Service Fund: This fund is used to account for the payment of principal and interest on all general obligation long-term debt, including that payable exclusively from revenue-producing enterprises.

Vehicle/Equipment Replacement Fund: This fund is used to account for reserves that have been set aside for major equipment, vehicles/ building activities and capital improvement projects in the water, sewer, streets and parks programs.

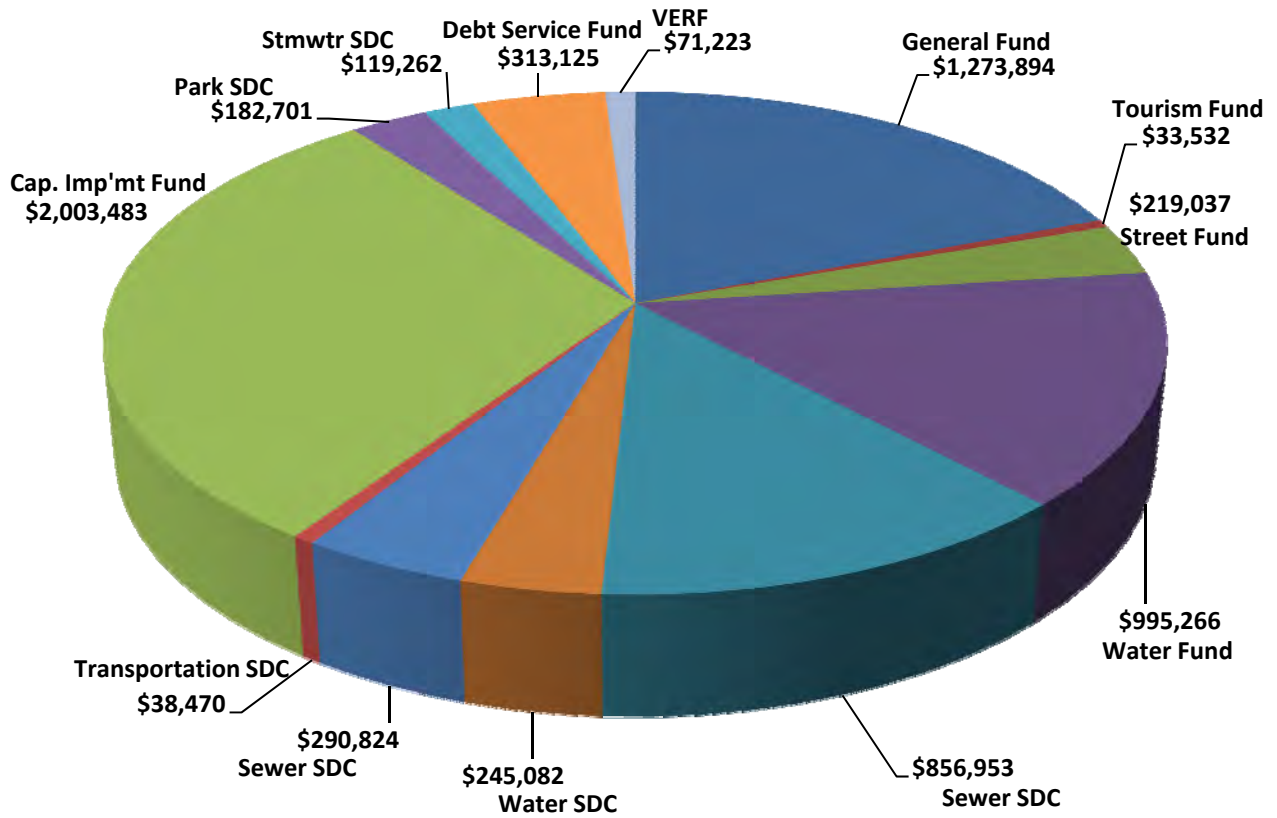
**Fund Detail**

The City of Carlton presents budgeted financial information in budget detail by fund. Each fund section will include the following:

- Fund Description: information about the purpose or services provided by the fund, sources or revenue and approved expenditures.
- Fund Mission
- Accomplishments
- Goals and Objectives
- Budget Highlights
- Budget Summary - Revenues and expenditures by category and line item
- Two years of prior year actual data

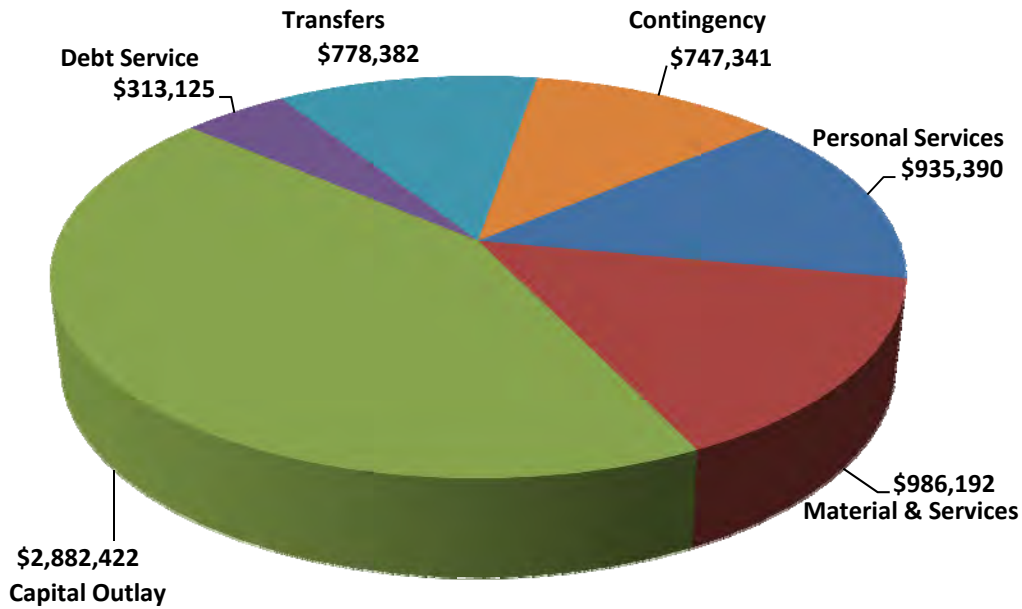


**Budget Breakdown**  
**Fiscal Year 2014-15 Adopted Budget**  
**Total Budget \$6,642,852**





**All Fund Requirements  
Fiscal Year 2014-15 Adopted Budget  
Total Budget \$6,642,852**

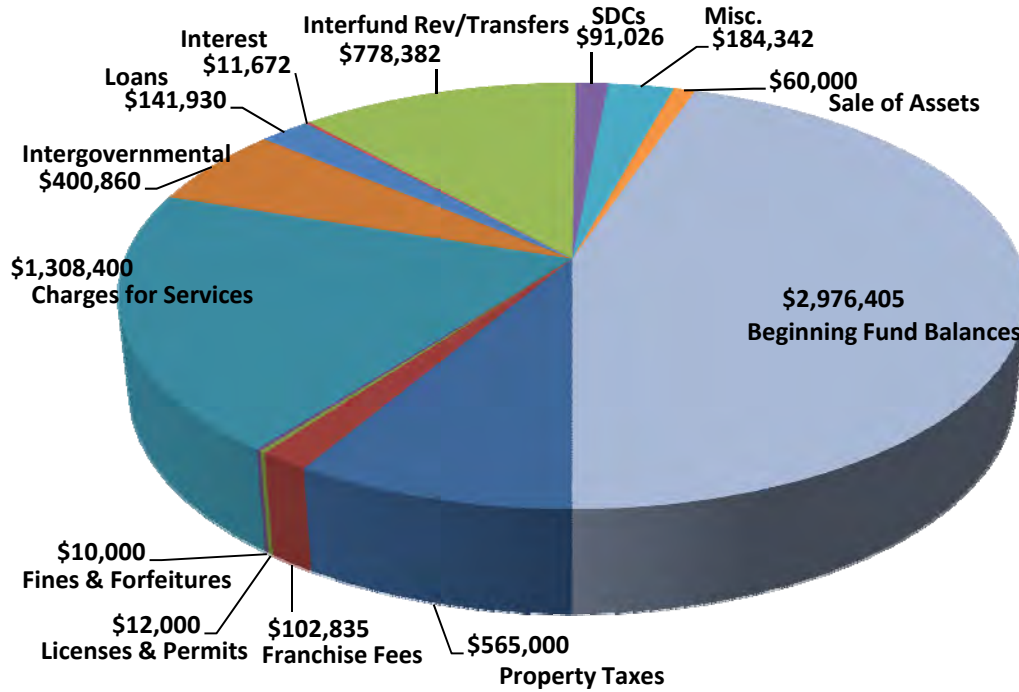


**All Fund Requirements**

All Fund Requirements	Actual 2011-12	Actual 2012-2013	Adopted 2013-14	Estimate 2013-14	Proposed 2013-15	Approved 2013-15	Adopted 2013-15
Personal Services	636,898	815,926	898,074	800,052	935,390	935,390	935,390
Material and Services	853,125	798,471	873,572	856,334	881,192	986,192	986,192
Capital Outlay	1,405,619	609,622	2,198,876	931,383	2,111,083	2,882,422	2,882,422
Debt Service	215,299	344,613	309,625	304,445	313,125	313,125	313,125
Transfers	323,478	1,043,293	1,802,491	1,655,991	778,382	778,382	778,382
Contingency/Unapprop.	0	0	1,392,071	0	1,623,680	747,341	747,341
<b>Total Requirements</b>	<b>\$3,434,417</b>	<b>\$3,611,925</b>	<b>\$7,474,709</b>	<b>\$4,548,205</b>	<b>\$6,642,852</b>	<b>\$6,642,852</b>	<b>\$6,642,852</b>
Total Req. Less Transfers	\$3,110,940	\$2,568,632	\$5,672,218	\$2,892,214	\$5,864,470	\$5,864,470	\$5,864,470
<b>Total Ending Fund Bal.</b>	<b>\$3,168,406</b>	<b>\$3,051,271</b>	<b>\$0</b>	<b>\$2,743,266</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**All Fund Resources**  
**Fiscal Year 2014-15 Adopted Budget**  
**Total Budget \$6,642,852**

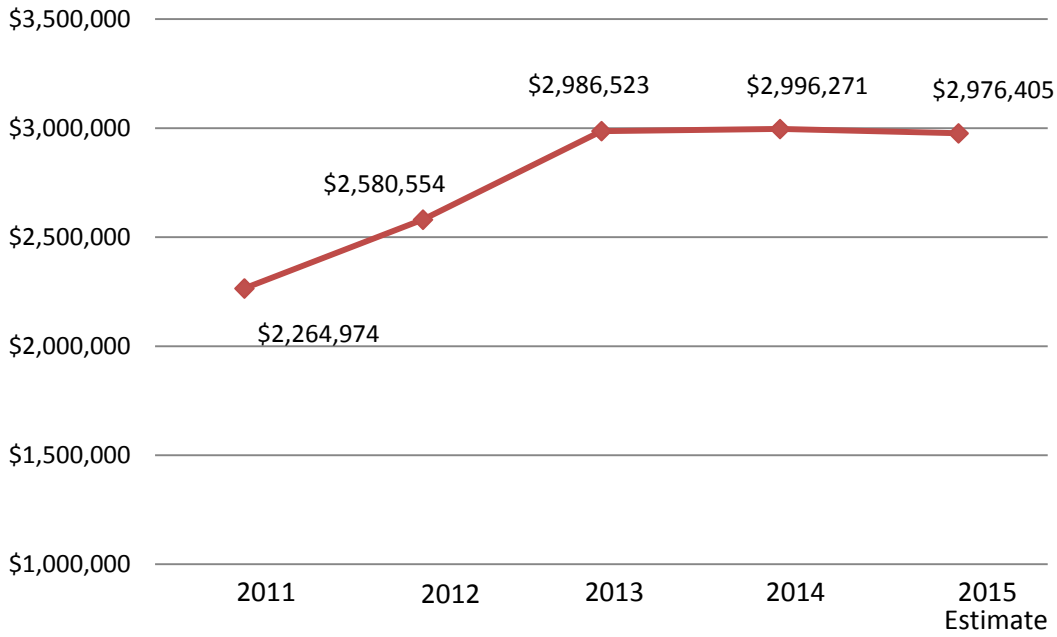


**All Fund Revenues**

Resources	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Property Taxes	518,919	544,381	543,000	565,000	565,000	565,000
Franchise Fees	106,981	112,458	105,300	102,835	102,835	102,835
Licenses & Permits	10,585	10,685	10,000	12,000	12,000	12,000
Fines & Forfeitures	28,022	16,408	12,500	10,000	10,000	10,000
Charges for Services	1,158,155	1,276,954	1,143,100	1,308,400	1,308,400	1,308,400
Intergovernmental	193,576	224,781	557,560	400,860	400,860	400,860
Loans	1,347,776	42,864		141,930	141,930	141,930
Interest	13,926	17,246	11,978	11,672	11,672	11,672
Interfund Rev/Trans	323,478	1,043,293	1,802,491	778,382	778,382	778,382
SDCs	90,799	89,604	60,007	91,026	91,026	91,026
Miscellaneous	38,206	62,499	182,913	184,342	184,342	184,342
Sale of Assets	18	180,500	1,000	60,000	60,000	60,000
Beginning Fund Bal.	2,580,554	2,986,523	3,044,860	2,976,405	2,976,405	2,976,405
<b>Total Resources</b>	<b>6,410,995</b>	<b>6,608,196</b>	<b>7,474,709</b>	<b>6,642,852</b>	<b>6,642,852</b>	<b>6,642,852</b>



**Total Beginning Fund Balance  
FY2011-15 Adopted Budgets**



**Beginning Fund Balances**

Fund	Actual FY2010-11	Actual FY2011-12	Actual FY2013	Amended FY2014	Approved FY2015
General Fund	\$395,008	\$587,163	\$552,019	\$564,044	\$386,114
Tourism Fund	0	0	0	0	0
Street Fund	45,550	87,198	128,293	168,141	82,465
Water Fund	637,402	630,343	633,563	339,176	258,866
Sewer Fund	259,887	266,540	322,494	418,160	347,953
Water SDC Fund	138,861	148,569	190,629	154,094	195,536
Sewer SDC Fund	404,818	277,583	297,532	236,465	244,530
Transportation SDC Fund	100	8,360	28,296	19,042	18,730
Capital Improvement Fund	0	86	205	41,569	1,099,743
Park SDC Fund	190,267	204,674	215,373	225,589	172,095
Stormwater SDC Fund	51,625	67,592	78,713	89,407	101,150
Debt Service Fund	0	0	0	0	0
V/E Replacement Fund	141,456	302,446	539,406	740,584	69,223
<b>Total</b>	<b>\$2,264,974</b>	<b>\$2,580,554</b>	<b>\$2,986,523</b>	<b>\$2,996,271</b>	<b>\$2,976,405</b>



This page intentionally left blank





**Fiscal Year 2014-15  
Annual Budget  
General Fund**



**General Fund**

**Fund Mission**

The mission statement for the City of Carlton is to sustain and enhance the viability of the community by providing essential services with professionalism and integrity. The mission of the General Fund is to provide an accounting of all assets, liabilities, revenues and expenditures for the delivery of most tax-supported general government municipal services in the City of Carlton such as administration, finance, police, municipal court, planning, parks, and the municipal pool.

This fund is the City's primary operating fund. It accounts for all financial resources of the general governmental activities, except those that are required to be accounted for in another fund. It includes most tax revenues and such services as City Council, City Manager, City Recorder/Finance Department, Municipal Court, Planning, Police, Municipal Pool and Parks.

Principal sources of revenue include property tax, franchise fees, licenses and permits, fines and forfeitures, charges for services, intergovernmental, interest earnings, sale of assets and miscellaneous.

**Revenue Assumptions**

Property Taxes – The City has a permanent rate of \$5.0098 per thousand of assessed valuation, however, in November 2006 Carlton residents voted on and passed a new fire district. To help the Fire District's creation the City Council passed a resolution of intent to lower the City's permanent rate by \$.4985 the first year and increase it annually by 10% for ten years until the City returns to its full permanent rate. Therefore, the FY15 rate levy is \$4.8603. Property tax is the largest form of revenue to the General Fund. In addition to property tax revenue, the City receives other sources of revenues such as franchise fees, business license fees, fines and forfeitures, state liquor fees, cigarette tax, pool receipts, park rental fees, and planning fees.

- Property Taxes – The single largest form of revenue to the General Fund and is projected to be \$550,000 in FY15, approximately 4.76% higher than budgeted in FY14. The FY15 Budget also anticipates \$15,000 in delinquent taxes and has a collection rate of 93%.
- Franchise Fees – The City receives fees from utility providers in exchange for the use of City right-of-way. Franchises include PGE, Recology Western Oregon, Comcast and Century Link. These fees account for 11.58% of the General Fund budget. It is projected that the FY15 receipts will decrease 2.34% compared to FY14.
- Licenses and Permits – Licenses and permits are forecast to increase by 20% to \$12,000.
- Intergovernmental Revenues – Revenue from state liquor fees and cigarette taxes in FY15 (\$24,000) are expected to decline slightly (2%) compared to FY14.
- Fines and Forfeitures - Revenue from fines and forfeitures are expected to continue its decline in FY15 from \$12,500 to \$10,000. The decline during the past few years is due to the community policing policy enacted by the City Council.
- Charges for Services – Revenue for this category (pool receipts, park rental fees, planning fees, and permits) are expected to increase \$2,550 (8.07%) due to higher planning and development activity.



- Building Rent – The General Fund receives \$30,000 per year for rent of two properties it owns, one in the downtown business district and a residence in the 100 block of East Monroe Street.
- Transient Room Tax - The City anticipates receiving \$20,000 from the transient room tax and the General Fund will retain 30% (\$6,000) of this amount. The balance will go to the Tourism Fund.
- Municipal Court – Municipal court fines are forecast to decrease 20% (\$2,500) to \$10,000 in FY15. This continues a long-term trend of lower activity in the court. Also, the General Fund receives reimbursements from other area municipal courts that use the Carlton Judge.
- Sale of Assets – The FY15 Budget includes the possible sale of one City residential lot it owns at the southeast corner of East Main and 6<sup>th</sup> Streets. If sold these funds will be transferred to the Capital Improvement Fund for the future City Hall project.
- Inter-fund Transfers – The General Fund will receive transfers (\$29,295) from the Water, Sewer and Street Funds for services performed by the Finance Department on behalf of these funds.

Overall, the FY15 Budget projects General Fund operating revenue collections will increase \$97,880 (12.39%) compared to FY14. Approximately 60% of the increase is due to a one-time sale of City-owned property.

### **Expenditures Highlights**

The FY15 General Fund Budget includes:

- Department realignment creating stand alone departments for the Mayor/Council/City Manager and City Recorder/Finance Departments and eliminating the “Administrative Services Department”. This will improve transparency and accountability.
- The Tourism Committee and 70% TRT revenues have been removed from the General Fund and a new fund; “Tourism Fund” has been established for these activities. The General Fund will retain 30% of TRT revenues as allowed for by Oregon statute. Also, a transfer is made from the General Fund to the Tourism Fund for the estimated 70% of unspent TRT revenues.
- The Fund anticipates the City Council placing a General Obligation (GO) bond on the November Ballot for the replacement of the Municipal Pool House. The pool house has exceeded its useful life and is in need of replacement immediately.
- The Fund includes the sale of the City-owned residential lot at the southeast corner of East Main and 6<sup>th</sup> Streets. Proceeds of the sale are budgeted to be transferred to the Capital Improvement Fund for the City Hall Replacement Project.

### **1. Personal Services**

- Public Employees Retirement System (PERS) adjusts rates every two years based on the unfunded actuarial liability (liability exceeding assets). On July 1, 2014 the retirement costs paid by the City to PERS will be unchanged.
- The City utilizes a cost allocation plan that charges costs for services that are shared by funds/programs such as charging a prorated share of the City Manager and City Recorder costs to the Water, Sewer and General Funds.



- Medical Costs are anticipated to increase 10% from the FY14 costs.
- Cost of Living Adjustment (COLA) – the FY15 Budget contains a 2.3% increase. Merit increases are also included in the budget.
- The FY15 Budget identifies the Seasonal Worker in the Parks Department. This position has been funded for a number of years but not clearly delineated in the budget. This position is budgeted for approximately 560 hours during the summer.

**2. Materials and Services**

- Materials and services will be stable compared to FY14.
- Material and service costs in the General Fund that support the Water, Sewer and Street Funds will be shared appropriately. Historically, the General Fund has paid some internal service costs (City Hall electricity, garbage, copier, etc.); expenses that support water, sewer and street fund activities. These funds will be transferred to the General Fund for their share of these costs.

**Conclusion**

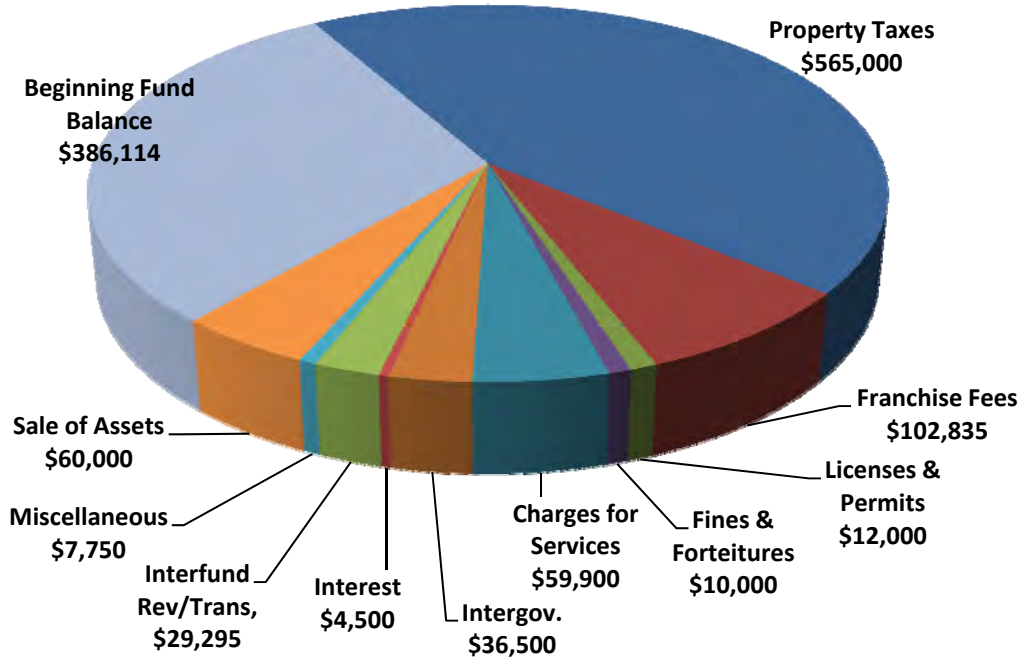
The FY15 annual operating expenditures are budgeted to exceed operating revenues by approximately \$66,500 or 8%. This analysis focuses on recurring revenues (excludes the property sale) and recurring expenses including personal services, material and services, and the fund’s debt obligation. It excludes capital outlay and transfers for current and future capital projects. This is acceptable in FY15 because:

- Budgeted revenues are conservative and generally run 2-4% higher than budgeted.
- Expenditures are conservative and generally are between 5-10% lower than budgeted.
- The General Fund continues to recover a portion of its tax rate foregone to assist with the creation of the New Carlton Fire District.
- Budgeted transfers will be held until the 4<sup>th</sup> quarter of the fiscal year to ensure a healthy fund.
- FY15 budgeted contingency is approximately 17.86% of FY14 forecasted expenses for personal service and material and service expenses.

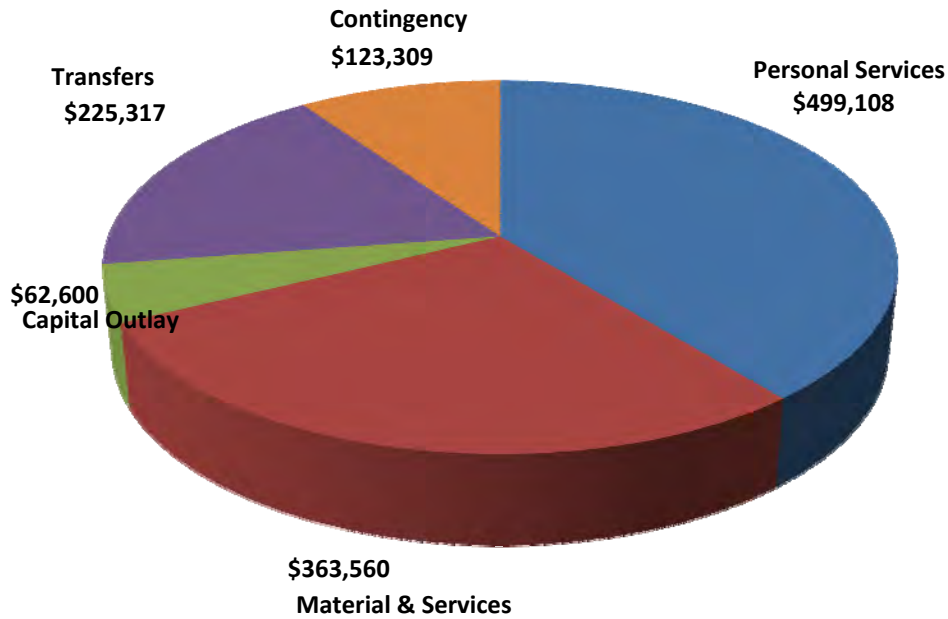
That being said, it is always important to monitor actual revenue and cost activities and this will be done to ensure a healthy General Fund.



**General Fund Resources - Fiscal Year 2014-15**  
**Total Budget \$1,273,894**



**General Fund Requirements - Fiscal Year 2014-15**  
**Total Budget \$1,273,894**





**Fiscal Year 2015 Annual Budget**

**General Fund**

**General Fund Resources - Total**

Resources	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Beginning Fund Balance	587,163	552,019	450,000	564,044	386,114	386,114	386,114
Revenues	992,159	1,007,162	789,900	819,982	858,485	858,485	858,485
Transfers	0	0	0	0	29,295	29,295	29,295
<b>Total Resources</b>	<b>\$1,579,322</b>	<b>\$1,559,181</b>	<b>\$1,239,900</b>	<b>\$1,384,026</b>	<b>\$1,273,894</b>	<b>\$1,273,894</b>	<b>\$1,273,894</b>

Requirements	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Personal Services	272,896	382,832	454,552	399,680	499,108	499,108	499,108
Material and Services	416,296	355,296	403,372	366,888	363,560	363,560	363,560
Capital Outlay	254,552	9,790	25,900	34,759	62,600	62,600	62,600
Transfers	42,000	74,046	196,585	196,585	225,317	225,317	225,317
Debt Service	41,559	173,173					
Cont./Unapprop.			159,491	0	123,309	123,309	123,309
<b>Total Requirements</b>	<b>\$1,027,303</b>	<b>\$995,137</b>	<b>\$1,239,900</b>	<b>\$997,912</b>	<b>\$1,273,894</b>	<b>\$1,273,894</b>	<b>\$1,273,894</b>
Over/Under (+/-)	552,019	564,044	0	386,114	0	0	0
Ending Fund Balance	\$552,019	\$564,044	\$0	\$386,114	\$0	\$0	\$0

Revenues	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15	% Change
Property Taxes	518,919	544,381	543,000	565,000	4.05%
Franchise Fees	106,981	112,458	105,300	102,835	(2.34%)
Licenses & Permits	10,585	10,685	10,000	12,000	20.00%
Fines & Forfeitures	28,022	16,408	12,500	10,000	(20.00%)
Charges for Services	47,885	62,633	56,600	59,900	5.83%
Intergovernmental	41,148	44,743	40,500	36,500	(9.88%)
Loans	224,779				
Interest	5,722	6,466	4,500	4,500	0%
Interfund Rev/Trans				29,295	No Comparable
SDCs					
Miscellaneous	8,113	28,888	16,500	7,750	(53.03%)
Sale of Assets		180,500	1,000	60,000	NA
Beginning Fund Bal.	587,163	552,019	450,000	386,114	(14.20%)
<b>Total Resources</b>	<b>\$1,579,322</b>	<b>\$1,559,181</b>	<b>\$1,239,900</b>	<b>\$1,273,894</b>	

**General Fund Revenues and Requirements**

<b>Resources</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Adopted 2013-14</b>	<b>Estimate 2013-14</b>	<b>Proposed 2014-15</b>	<b>Approved 2014-15</b>	<b>Adopted 2014-15</b>
Beginning Fund Balance	587,163	552,019	450,000	564,044	386,114	386,114	386,114
Revenues	992,159	1,007,162	789,900	819,982	858,485	858,485	858,485
Transfers	0	0	0	0	29,295	29,295	29,295
<b>Total Resources</b>	<b>\$1,579,322</b>	<b>\$1,559,181</b>	<b>\$1,239,900</b>	<b>\$1,384,026</b>	<b>\$1,273,894</b>	<b>\$1,273,894</b>	<b>\$1,273,894</b>

<b>Requirements</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Adopted 2013-14</b>	<b>Estimate 2013-14</b>	<b>Proposed 2014-15</b>	<b>Approved 2014-15</b>	<b>Adopted 2014-15</b>
Personal Services	272,896	382,832	454,552	399,680	499,108	499,108	499,108
Material and Services	416,296	355,296	403,372	366,888	363,560	363,560	363,560
Capital Outlay	254,552	9,790	25,900	34,759	62,600	62,600	62,600
Transfers	42,000	74,046	196,585	196,585	225,317	225,317	225,317
Debt Service	41,559	173,173					
Cont./Unapprop.			159,491	0	123,309	123,309	123,309
<b>Total Requirements</b>	<b>\$1,027,303</b>	<b>\$995,137</b>	<b>\$1,239,900</b>	<b>\$997,912</b>	<b>\$1,273,894</b>	<b>\$1,273,894</b>	<b>\$1,273,894</b>
Over/Under (+/-)	552,019	564,044	0	386,114	0	0	0
Ending Fund Balance	\$552,019	\$564,044	\$0	\$386,114	\$0	\$0	\$0

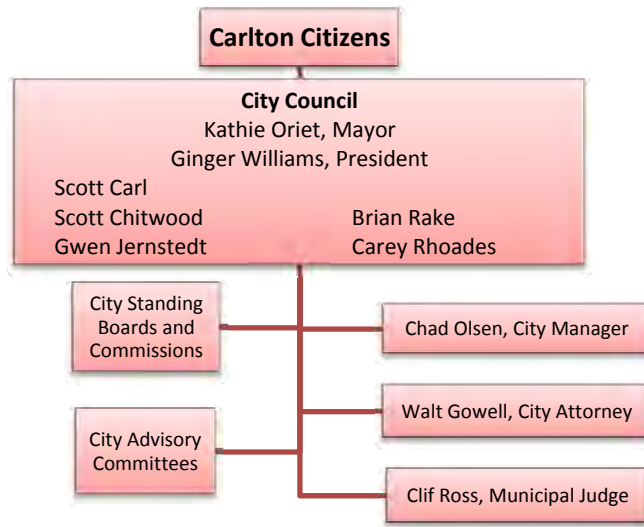
**General Fund Revenues**

Account Number	Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2011-12	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15
001-000-400100	Beginning Fund Balance	587,163	552,019	450,000	564,044	386,114	386,114	386,114
	<b>Revenues</b>							
001-000-400200	Current Taxes	496,637	525,626	525,000	555,000	550,000	550,000	550,000
001-000-400300	Delinquent Taxes	22,282	18,755	18,000	17,000	15,000	15,000	15,000
001-000-400400	Interest	5,722	6,466	4,500	5,500	4,500	4,500	4,500
001-000-401300	PGE Light Franchise	80,050	86,112	78,000	74,125	76,000	76,000	76,000
001-000-401400	Telephone Franchise	4,016	3,195	5,000	3,200	4,000	4,000	4,000
001-000-401500	Television Franchise	17,531	17,704	17,000	17,000	16,500	16,500	16,500
001-000-401600	Garbage Franchise	5,384	5,447	5,300	5,600	6,335	6,335	6,335
001-000-402000	Business License	6,156	5,825	5,000	5,750	6,000	6,000	6,000
001-000-402100	Building Permits	4,429	4,860	5,000	4,000	6,000	6,000	6,000
001-000-402200	State Liquor Fees	25,898	27,114	21,000	21,000	21,000	21,000	21,000
001-000-402300	Cigarette Tax	2,961	2,891	3,500	2,500	3,000	3,000	3,000
001-000-402600	Swim Pool Receipts	26,127	27,872	22,000	22,000	22,000	22,000	22,000
001-000-402650	Park Rentals	1,700	1,250	1,400	1,332	1,400	1,400	1,400
001-000-402700	Refunds & Misc	453	7,570	500	500	500	500	500
001-000-402750	Building Rent	13,748	27,678	30,000	30,000	30,000	30,000	30,000
001-000-402800	Carlton Rural Fire Dist.	16,000						
001-000-402850	Copies/Faxes/Reports	149	244	200	250	250	250	250
001-000-402900	Judge Fees	8,064	10,528	8,500	12,000	8,500	8,500	8,500
001-000-402950	City Liquor License Fees	4,225	4,210	4,000	4,000	4,000	4,000	4,000
001-000-403000	Fines and Forfeitures	28,022	16,408	12,500	12,000	10,000	10,000	10,000
001-000-404000	Planning Fees	5,775	4,448	3,000	5,500	6,000	6,000	6,000
001-000-404050	Permits	535	1,385	1,000	25	500	500	500
001-000-404250	DLCD - Planning Grant	1,000						
001-000-404550	Donations/Reimbursemts	740	1,235	1,000	200	1,000	1,000	1,000
001-000-404600	WITP Grant/Police	1,500	1,500	1,500	1,500			
001-000-404950	WITP Grant/Pool	1,500	1,000	1,000				
001-000-406000	Sale of Assets		180,500	1,000		60,000	60,000	60,000
001-000-406100	Proceeds from LTD	208,779						
001-000-406300	Transient Room Tax	2,776	17,339	15,000	20,000	6,000	6,000	6,000
	<b>Revenues</b>	992,159	1,007,162	789,900	819,982	858,485	858,485	858,485
	Transfers: W/S/St.					29,295	29,295	29,295
	<b>Total Revenues</b>	\$992,159	\$1,007,162	\$789,900	\$819,982	\$887,780	\$887,780	\$887,780
	<b>Total Resources</b>	\$1,579,322	\$1,559,181	\$1,239,900	\$1,384,026	\$1,273,894	\$1,273,894	\$1,273,894





**General Fund  
Mayor, Council and City Manager**



**Department Description**

The City of Carlton was incorporated in 1899, and its current charter was adopted in 2006. The City of Carlton is a full-service municipality that operates under a Council/Manager form of government. Control of the City is vested in its Council and Mayor. The Council is composed of six Councilors elected at-large to serve four-year staggered terms. The Mayor is elected at each biennial general election to serve a term of two years. The administration of the day-to-day City affairs is the responsibility of the City Manager, who is hired with the approval of the Council.

The elected City Council sets policies for City government, enacts ordinances and hires, directs and evaluates the City Manager. In turn, the City Manager is the City’s chief executive officer, responsible for overall management and administration of all City government activities, including the implementation of ordinances, resolutions, policies, rules and regulations adopted by the City Council. The City operates its own police department, municipal court, water, wastewater, storm, street operations, planning, finance parks and the municipal swimming pool. This department includes the City Manager, City Attorney and City Planner.

**Department Mission**

The mission of the this department is to (1) provide leadership, support, coordination and oversight for the various City departments; (2) provide policy recommendations to the Mayor and City Council; (3) provide timely and accurate financial and other information pertaining to official City business.



**Goals and Objectives in FY15**

- Implement Council goals.
- Assist with and monitor department goals and projects.
- Implement FY15 CIP projects.
- Investigate and recommend a historical preservation initiative to the City Council.

**Department Accomplishments in FY14**

- Implemented Council goals.
- Updated Council with regular Goals/Project Status Reports.
- Fiscal policies prepared and adopted by City Council.
- Successfully launched the City’s e-Newsletter.
- Successfully prepared and submitted a Regional Solutions application to reconstruct water distribution system in the Carlton business district.
- Monitored Carlton’s ODOT STIP project.
- Monitored Carlton’s Flexible Funds Project.
- Assisted Yamhelas Westsider Trail Project.

**Expenditures**

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Personnel Services	101,696	118,895	128,626	121,726	38,964	38,964	38,964
Material and Services	163,294	145,523	183,600	154,917	67,250	67,250	67,250
Capital Outlay	182,876	4,503	2,000	11,859	0	0	0
Debt Service	41,559	173,173	0	0	0	0	0
Transfers	42,000	54,046	196,585	196,585	183,732	193,732	193,732
<b>Total</b>	<b>\$531,425</b>	<b>\$496,140</b>	<b>\$670,302</b>	<b>\$485,177</b>	<b>\$289,946</b>	<b>\$299,946</b>	<b>\$299,946</b>

**Expenditure Highlights**

1. The FY15 Budget continues to make refinements to the budget document to improve financial and organizational transparency, accountability and effectiveness including:
  - 1) Functions within the previous Administrative Services Department were separated into two departments to improve transparency and accountability including; (1) Mayor, Council, City Manager; (2) City Recorder/Finance.
  - 2) The Transient Room Tax and Tourism Committee have been separated from the General Fund to its own fund called the Tourism Committee. Again, this improves transparency and accountability.
  - 3) A five year Capital Improvement Plan (CIP) has been included delineating current and short-term capital projects required by the City.



2. The City contracts for planning services with the Mid-Willamette Valley Council of Governments (MWV-COG). The FY15 Budget increases FY14 expenses by \$5,000 to continue a City Council priority to investigate a historical preservation initiative.
3. The FY15 Budget includes a new expense line “Community Grant Program” for City Council use in allocating its small grant program expenses.
4. The FY15 Budget includes funds in travel and training for the City Manager to participate in the CBA Business Development Program.
- 5. The FY15 Budget provides for the following transfers.**
  - 1) Capital Improvement Fund: City Hall Building Project – This is a \$60,000 transfer to the CIF in FY15 to reserve for the future City Hall replacement project. The \$60,000 contribution is dependent on the City selling its vacant lot at the southeast corner of 6<sup>th</sup> and E. Main Streets.
  - 2) Capital Improvement Fund: Parks Reserve - This is a \$85,000 transfer to the CIF including \$50,000 for the pool house project and \$25,000 for general park projects and \$10,000 to reimburse the Capital Improvement Fund for advance financing the electrical upgrade project in the Upper Park.
  - 3) Capital Improvement Fund: Pedestrian Improvements – This is a \$25,000 transfer to the CIF to be used for sidewalk repairs and replacements as provided for in the CIP.
  - 4) Capital Improvement Fund: Entrance Signs – This is a \$10,000 transfer to the CIF to replace two entrance signs located at the City limits. This will complete the two-year project to replace all four entrance signs.
  - 5) Tourism Fund – This is a \$13,732 transfer to the new Tourism Fund and is the residual amount of 70% of TRT collections less expenses made projected through June 30, 2014.

**General Fund Requirements**

Department:	Mayor/Council/Manager	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2011-12	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15
	<b>Personal Services</b>							
001-001-500000	Salary	64,557	77,964	83,585	82,195	26,700	26,700	26,700
001-001-504600	Unemployment	850	1,325	1,500	1,543	485	485	485
001-001-504700	Social Security	4,939	5,964	6,394	6,288	2,043	2,043	2,043
001-001-504800	Health Insurance	19,981	25,047	27,146	25,560	7,700	7,700	7,700
001-001-504900	Workers' Comp	191	349	1,096	1,500	266	266	266
001-001-505000	Retirement	11,179	8,246	8,905	4,640	1,770	1,770	1,770
	<b>Total Personal Services</b>	\$101,696	\$118,895	\$128,626	\$121,726	\$38,964	\$38,964	\$38,964
	<b>Employee FTEs</b>					0.33	0.33	0.33
	<b>Material and Services</b>							
001-001-600200	Utilities - PGE	10,141	9,312	12,000	12,000			
001-001-600201	Communications	5,185	5,524	5,500	5,500			
001-001-600300	Sec. Cameras Mthly Fees		-61					
001-001-600400	City Property Maint.	796	1,052	2,500	1,200			
001-001-600401	Office Cleaning	4,215	4,590	4,500	4,500			
001-001-600402	Maint. on Rental Property	22,715	1,270	5,000	1,000			
001-001-600410	Refurbish Xmas Decor.	62	46	800	300			
001-001-600420	Unemployment Service	200	200					
001-001-600450	Garbage Service	3,385	2,546	4,000	2,000			
001-001-600500	IT Services	6,686	2,830	4,000	6,000	2,000	2,000	2,000
001-001-600550	Archiving Services	1,395						
001-001-600560	Codification of Ord.	2,775	1,621	3,000	1,200			
001-001-600600	Travel and Training	418	2,329	5,000	5,000	5,000	5,000	5,000
001-001-600620	Admin. Vehicle Maint.	471		1,000	200			
001-001-600630	Recruitmt Exp - City Mgr	657						
001-001-600650	Mayor/Council Expenses	2,259	3,313	7,750	4,500	7,500	7,500	7,500
001-001-600655	Employee Incentives	913	600					
001-001-600700	Dues and Subscriptions	3,413	3,485	4,500	4,300	3,500	3,500	3,500
001-001-600800	Attorney Fees	15,028	23,176	16,000	15,000	15,000	15,000	15,000
001-001-600850	Audit	6,080	5,312	4,500	5,500			
001-001-600880	Salary Survey	306	1,023					
001-001-600900	Engineer Fees	2,731	21,105	7,500	7,500			
001-001-601100	Advertising & Legal	8,049	2,295	8,500	4,000			
001-001-601700	Insurance	6,001	8,423	7,000	8,500			
001-001-608000	Office Supplies	7,488	4,819	10,000	5,500	1,000	1,000	1,000
001-001-608050	Vehicle Maint. / Fuel	97	27	500	500	250	250	250
001-001-608100	Miscellaneous	9,436	5,820	1,000	4,000			
001-001-608150	Merchant Bank Fees	2,606	3,548	3,500	3,600			
001-001-608200	Fire Protection - Dam	35	35					

**General Fund Requirements**

**Department: Mayor/Council/Manager**

		<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Adopted 2013-14</b>	<b>Estimate 2013-14</b>	<b>Proposed 2014-15</b>	<b>Approved 2014-15</b>	<b>Adopted 2014-15</b>
	<b>Material and Services</b>							
001-001-608300	Bail Refund/Court Cost	6,973	4,274	5,000	5,000			
001-001-608500	Land Use/Planning Exp.	13,197	15,787	17,500	12,500	17,500	17,500	17,500
001-001-608600	Y C Mediators - Donation	450	600					
001-001-608601	Professional Services	18,280	1,445	2,400	2,200	2,500	2,500	2,500
001-001-608630	Yamhill Basin Council		300					
001-001-608650	Comp. Software Upgrade	600	2,951	8,150	8,117			
001-001-608675	Copier Expense			4,000	4,000			
001-001-608680	Community Outreach		140	2,500	2,500	3,000	3,000	3,000
001-001-608750	Parking Lot Maintenance	250	225					
001-001-608799	Tourism Promotion		1,872	21,000	15,000			
001-001-608800	Taxes on Rental Property		3,689	5,000	3,800			
NEW	Comm. Grant Program					10,000	10,000	10,000
	<b>Total Material and Services</b>	<b>\$163,294</b>	<b>\$145,523</b>	<b>\$183,600</b>	<b>\$154,917</b>	<b>\$67,250</b>	<b>\$67,250</b>	<b>\$67,250</b>
	<b>Capital Outlay</b>							
001-001-620100	Office Equipment	1,970	4,503					
	Chairs - 2			400	400			
	Office Lighting			1,600	1,600			
001-001-620501	Building & Tank Fund	4,544						
001-001-620550	Rental Bldg Improvement	31,362						
001-001-630000	Cap Outlay/Facade Grant	145,000						
001-001-630000	Capital Purchase-Pine St.				9,859			
	<b>Total Capital Outlay</b>	<b>\$182,876</b>	<b>\$4,503</b>	<b>\$2,000</b>	<b>\$11,859</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Debt Service</b>							
001-001-620510	Wells Fargo - Principal	17,869	11,148					
001-001-620520	Wells Fargo Loan - Int.	15,649	6,370					
001-001-620530	Sterling Bank Loan	764	4,186					
001-001-620540	Sterling Bank Loan Int.	7,277	7,881					
001-001-620580	Fire Hall		136,163					
001-001-620590	Fire Hall Interest		7,425					
	<b>Total Debt Service</b>	<b>\$41,559</b>	<b>\$173,173</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Transfers</b>							
001-001-630500	V/E Rep'mt Fund	2,000	2,000	7,000	7,000			
001-001-630560	Debt Service Fund			29,585	29,585			
001-001-630520	CIF - City Hall Bld Proj.	30,000	30,000	50,000	50,000	60,000	60,000	60,000
001-001-630510	CIF - Park Projects			75,000	75,000	85,000	85,000	85,000
001-001-630515	CIF - Pedestrian Imp'mts			25,000	25,000	25,000	25,000	25,000
001-001-630525	CIF - Entrance Signs			10,000	10,000	10,000	10,000	10,000
001-001-630550	Tourism Fund					13,732	13,732	13,732
001-001-620570	Street Fund	5,000						
001-001-630540	Reserve Fund - Park Resv	5,000	22,046					
	<b>Total Transfers</b>	<b>\$42,000</b>	<b>\$54,046</b>	<b>\$196,585</b>	<b>\$196,585</b>	<b>\$193,732</b>	<b>\$193,732</b>	<b>\$193,732</b>
	<b>Contingency/Unappropriated</b>							
001-001-640000	Contingency			159,491				
001-001-800000	Unapprop. Fund Balance							
	<b>Total Cont./Unapprop.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$159,491</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Requirements - Mayor/Council/Mngr</b>		<b>\$531,425</b>	<b>\$496,140</b>	<b>\$670,302</b>	<b>\$485,087</b>	<b>\$299,946</b>	<b>\$299,946</b>	<b>\$299,946</b>

**General Fund**

**City Recorder/Finance Department**



**Department Description**

The City Recorder/Finance Department provides fiscal management support to the City Manager, Mayor, City Council, other City departments and citizens. This department maintains the City’s financial records in conformity with Generally Accepted Accounting Principles (GAAP) as published by the Governmental Accounting Standards Board (GASB) and state and federal laws. It handles the City’s fixed-asset records, internal financial control system and the investment of the City’s surplus cash. The department coordinates the City insurance and risk management program.

The department is responsible for recordkeeping of all boards and commissions, and the maintenance and archival of all City records and legal documents. In addition, the department is also responsible for payroll, accounts payable and receivable, purchasing, internal accounting controls, business licensing, transient vendor licensing, utility billing and account maintenance, front counter reception, human resources, records maintenance, municipal court, website administration, building permits, transient room tax administration, City building maintenance, election administration, and the administration of state and federal funds. This department includes the City Recorder/Finance Director, Administrative Assistant/Court Clerk, a part time Office Assistant and Technician.

**Department Mission**

The mission of the City Recorder/Finance Department is to protect the financial health of the City, provide support to all departments within the City, and ensure fiscal responsibility while providing services to the citizenry with fairness, commitment and professionalism in accordance with City ordinances.



**Goals and Objectives in FY15**

- Assist with the implementation of the Council goals.
- Assist with water and sewer rate analysis.
- Implement online services such as bill pay to strengthen the City’s connection with public.
- Provide for continuity of business through risk management services such as development of an Agility Plan with City County Insurance Services.
- Continue to meet or exceed statutory requirements for public meetings and public records.
- Work with the City Manager and Department Heads to update the City’s website.
- Investigate and recommend a City Facebook page including program policy.
- Investigate possible implementation of an electronic record retention program approved by the Secretary of State’s Office for legacy documents removing paper files to secure off-site storage.
- Investigate the creation of an Internal Service Fund to fully capture shared expenses among the funds to ensure they are allocated properly.

**Department Accomplishments in FY14**

- Assisted with the implementation of the Council goals.
- All staff has attended at least one significant training session and/or conference.
- Expanded website usage to include a monthly newsletter and City Council meeting packets.
- Continued to reduce delinquent utility accounts.
- Provided monthly financial updates to other departments.
- Received a qualified audit opinion.
- Assisted with water and sewer rate analysis.

**Expenditures**

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Personnel Services					92,477	92,447	92,447
Material and Services					99,160	99,160	99,160
Capital Outlay					7,000	7,000	7,000
Transfers					31,585	31,585	31,585
Contingency					123,309	123,309	123,309
<b>Total</b>					<b>\$353,531</b>	<b>\$353,531</b>	<b>\$353,531</b>

**Expenditure Highlights**

1. The FY15 Budget establishes the Finance Department/City Recorder’s Office as its own department (previously combined in the Administrative Services Department) in the General Fund. This will improve department transparency and accountability.
2. The FY15 Budget includes inter-fund transfers from the Water, Sewer and Street Funds as their contributions to the General Fund for shared internal service costs.



3. The department continues to manage the General Fund’s debt service payments.
4. The computer software upgrade line item increases funds to allow the City’s financial records to be backed-up to a “Cloud Services” function offered by Springbrook.
5. The department includes funds to initiate an online bill pay feature on the website.
6. The department budget provides for two capital outlays:
  - Website Upgrade – This provides \$5,000 to hire a website designer to construct a new website that maintains its attractiveness but improves its functionality and navigability. The City has a very attractive website however the format is “canned” and proprietary and lacks features, easy navigation and the ability to be tailored to Carlton’s needs.
  - Lighting Upgrade – this provides \$2,000 to make lighting improvements in the front office.
7. The department budget provides for two transfers:
  - V/E Replacement Fund – This transfers \$2,000 to the Vehicle and Equipment Replacement Fund for the future replacement of the administrative vehicle.
  - Debt Service Fund – This transfers \$29,585 to the Debt Service Fund for the General Funds debt service requirements.
8. The department budget maintains the General Fund’s contingency. These funds cannot be spent except by Council resolution.

**Staffing Information**

	Wage Range	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
City Recorder/Finance Director	28	.34	.34	.34	.34
Administrative Assistant	12	.34	.34	.34	.34
Office Assistant	11	.17	.17	.17	.17
Technician	15		.25	.25	.25
Municipal Court Judge	N/A	.25	.25	.25	.25
<b>Total FTE’s</b>		<b>1.10</b>	<b>1.35</b>	<b>1.35</b>	<b>1.35</b>

**Performance Measurements**

	2011-12	2012-13	2013-14
# of accounts payable checks issued	1,221	1,249	1,177
# of bank statements reconciled	36	36	36
% of payrolls completed on time	100%	100%	100%
# of service requests completed	330	386	384
Utility bills processed	Not Avail.	10,153	10,450





**Department Summary**

This department performs multiple activities and its two principle functions include City recording and finance. Timely and accurate responses to public requests are fundamental to the City's mission and ensuring a transparent government. Staff continues to look for ways to reach as many people in the community as possible with pertinent information. Expanded community outreach is part of this department's on-going efforts with recent successes such as the e-Newsletter and increased use of the City website for posting City business. The City Recorder continues to meet statutory requirements for public meetings and public records.

The department continues to be good fiscal stewards of City resources. The department continues to provide a high level of service to the Council, departments and staff as evidenced by the recent adoption of the City's fiscal policies and the goal to have the City budget receive a "Distinguished Budget Presentation Award" from the Government Finance Officers Association (GFOA).

**General Fund Requirements**

**Department:** City Recorder/Finance

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2011-12	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15
<b>Personal Services</b>								
001-002-500000	Salary					59,784	59,784	59,784
001-002-504600	Unemployment					1,076	1,076	1,076
001-002-504700	Social Security					4,573	4,573	4,573
001-002-504800	Health Insurance					22,000	22,000	22,000
001-002-504900	Workers' Comp					544	544	544
001-002-505000	Retirement					4,500	4,500	4,500
	<b>Total Personal Services</b>	\$0	\$0	\$0	\$0	\$92,477	\$92,477	\$92,477
	<b>Employee FTEs</b>					1.35	1.35	1.35
<b>Material and Services</b>								
001-002-600200	Utilities - PGE					12,000	12,000	12,000
001-002-600201	Telecommunications					5,500	5,500	5,500
001-002-600400	City Property Maint.					2,500	2,500	2,500
001-002-600401	Office Cleaning					4,500	4,500	4,500
001-002-600402	Maint. on Rental Property					5,000	5,000	5,000
001-002-600450	Garbage Service					3,000	3,000	3,000
001-002-600500	IT Services					4,000	4,000	4,000
001-002-600560	Codification of Ord.					2,500	2,500	2,500
001-002-600600	Travel and Training					2,500	2,500	2,500
001-002-600700	Dues and Subscriptions					1,500	1,500	1,500
001-002-600800	Attorney Fees					1,000	1,000	1,000
001-002-600850	Audit					5,700	5,700	5,700
001-002-601100	Advertising & Legal					6,000	6,000	6,000
001-002-601700	Insurance					9,000	9,000	9,000
001-002-608000	Office Supplies					7,000	7,000	7,000
001-002-608050	Vehicle Maint. / Fuel					1,500	1,500	1,500
001-002-608080	Heating Fuel					2,300	2,300	2,300
001-002-608150	Merchant Bank Fees					3,600	3,600	3,600
001-002-608300	Bail Refund/Court Cost					5,000	5,000	5,000
001-002-608601	Professional Services					2,200	2,200	2,200
001-002-608650	Comp. Software Upgrade					4,860	4,860	4,860
001-002-608675	Copier Expense					4,000	4,000	4,000
001-002-608800	Taxes on Rental Property					4,000	4,000	4,000
	<b>Total Material and Services</b>	\$0	\$0	\$0	\$0	\$99,160	\$99,160	\$99,160
<b>Capital Outlay</b>								
001-002-620100	Office Equipment							
001-002-620200	Website Upgrade					5,000	5,000	5,000
001-002-620300	Lighting Upgrade					2,000	2,000	2,000
	<b>Total Capital Outlay</b>	\$0	\$0	\$0	\$0	\$7,000	\$7,000	\$7,000

**General Fund Requirements**

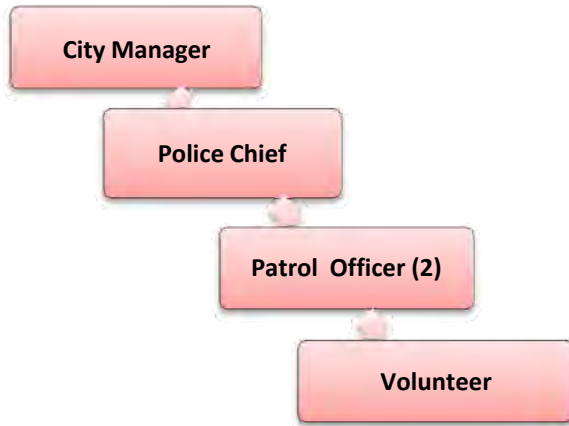
**Department:** City Recorder/Finance

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2011-12	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15
<b>Transfers</b>								
001-002-630500	V/E Rep'mt Fund					2,000	2,000	2,000
001-002-630560	Debt Service Fund					29,585	29,585	29,585
	<b>Total Transfers</b>	\$0	\$0	\$0	\$0	\$31,585	\$31,585	\$31,585
<b>Contingency/Unappropriated</b>								
001-002-640000	Contingency					123,309	123,309	123,309
001-002-800000	Unapprop. Fund Balance							
	<b>Total Cont./Unapprop.</b>	\$0	\$0	\$0	\$0	\$123,309	\$123,309	\$123,309
<b>Total Requirements - City Recorder/Finance</b>		\$0	\$0	\$0	\$0	\$353,531	\$353,531	\$353,531



**General Fund  
Police Department**

**Organizational Structure**



**Department Description**

The Carlton Police Department has the responsibility of preserving the peace, responding to law enforcement service requests and protecting life and property within the City limits. When personnel are available they prevent and investigate criminal activity, apprehend suspects and violators, investigate traffic accidents, provide citations for municipal and zone code violations, conduct special investigations, crime analysis, and training as well as records and evidence management and storage.

The Carlton Police Department has long enjoyed numerous community partnerships with schools, businesses, allied agencies and citizen organizations. The Police Department also places a high level of importance on traffic safety with aggressive efforts towards education, DUI enforcement, accident prevention and investigation and recommendations on traffic control devices and vehicle abatement.

**Department Mission**

The mission of the Carlton Police Department is to provide a safe community through the professional delivery of police services and by working in partnership with citizens of Carlton. The department provides the highest quality of law enforcement services and holds itself accountable to the community and the professional standards of Oregon law enforcement. The department recognizes that its most valuable resources are its officers and will strive to create a positive working atmosphere where creativity and participation abound. The Carlton Police Department will continually serve community residents striving for department excellence.



**Goals and Objectives in FY15**

- **Implement Citizen Observer Program** - This program will increase the Department’s visibility and presence in the community as well as strengthen the relationship between community members and police. Citizen Observers will provide additional eyes and ears for the Department acting in a non-enforcement capacity by driving in the City in a vehicle specifically identified as “Citizen Observer Only” and will report issues of concern to on-duty officers.
- **Two (2) New Reserve Officers** - Most small departments like Carlton’s are reliant on reserve officers to supplement its number of sworn officers. A FY15 goal is to add two new reserve positions.
- **Junior Police Academy** - The Junior Police Academy is designed to give fifth grade students character building skills so they make the right choices as well as become positive role models to other students. The academy will provide insight into law enforcement while at the same time build relationships between the youth and police officers in their community

**Department Accomplishments in FY14**

- Quarterly Public Presentations – Project IMPACT.
- Hired two new officers.
- Implemented Neighborhood Watch.
- Implemented Business Watch.
- The Department successfully achieved accreditation in January of 2014.
- The Police Chief initiated a new public outreach program, Coffee with the Chief.
- Upgraded the Police Department webpage.
- Continued to utilize the department’s Citizen Volunteer Program.
- Night Court open gym remains an ongoing project.
- National Night Out 2013 event- received Outstanding Participation National Award.
- Continued Movie Night in partnership with the American Legion and Carlton Together Cares.
- Evidence room inventory (100 % accountability).

**Expenditures**

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Personnel Services	149,338	233,791	267,194	221,229	301,390	301,390	301,390
Material and Services	144,248	125,381	132,402	137,886	113,200	113,200	113,200
Capital Outlay	68,653	0	8,000	7,000	27,500	27,500	27,500
<b>Total</b>	<b>\$362,239</b>	<b>\$359,172</b>	<b>\$407,596</b>	<b>\$366,115</b>	<b>\$442,090</b>	<b>\$442,090</b>	<b>\$442,090</b>



**Expenditure Highlights**

1. In-Car Computers (3) - Currently the patrol vehicle Mobile Data Terminal (MDT)) systems are obsolete, out of warranty and need to be replaced due to their inability to meet CJIS newly required security standards for law enforcement agencies. After April 8, 2014, any machine, physical or virtual, running the Windows XP operating system with access to FBI CJIS data will result in a noncompliance finding during an audit.
2. In-Car Cameras (3) - The in-car camera systems are obsolete, out of warranty and need to be replaced. The sound recording features of the current system are not reliable and operational all the time. To ensure the Department remains accountable a new functional in-car system, under warranty and designed with an automatic wireless system that downloads the video information anytime the patrol vehicle is within a certain distance of the department is required.
3. Tasers (3) - The Department’s tasers are obsolete, out of warranty and often in need of repair. To reduce the risk of Tasers failing during a field application, it is imperative the Department replace the Tasers with new ones that are under warranty.
4. Rifle – This provides for the replacement of one department rifle.

**Staffing Information**

	Wage Range	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Police Chief	42	1	1	1	1
Police Officers	25	1	2	2	2
Volunteer (1)	N/A				
<b>Total FTE’s</b>		<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Performance Measurements**

	2011-12	2012-13	2013-14
Case Reports		201	144
CAD Reports		961	1,001
Traffic Citations	103	34	35
City Code Responses		32	18
Public Presentations		7	7

**Summary**

The City Council has adopted a “Community Policing” philosophy that ensures the department provides a safe community through a very professional department and by working in partnership with citizens of Carlton. Under Chief Martinez’s leadership the department is one of the best departments in the state demonstrated by its recent accreditation and Christy Martinez’s award as the Governor’s Adult Volunteer of the year for her role in the department’s accreditation.

**General Fund Requirements**

**Department: Police**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
<b>Personal Services</b>								
001-004-500000	Salary	105,532	136,051	155,804	139,900	168,632	168,632	168,632
001-004-500001	Salaries for Detective		2,000					
001-004-504600	Unemployment	1,378	2,313	2,500	2,224	3,035	3,035	3,035
001-004-504700	Social Security	8,052	10,410	13,059	10,702	12,900	12,900	12,900
001-004-504800	Health Insurance	22,493	53,559	53,726	47,920	80,244	80,244	80,244
001-004-504900	Workers' Comp	4,572	6,088	7,733	12,133	13,604	13,604	13,604
001-004-505000	Retirement	7,311	23,343	19,472	8,350	17,975	17,975	17,975
001-004-500002	Evidence Technician			9,900				
001-004-500005	Overtime		27	5,000		5,000	5,000	5,000
<b>Total Personal Services</b>		<b>\$149,338</b>	<b>\$233,791</b>	<b>\$267,194</b>	<b>\$221,229</b>	<b>\$301,390</b>	<b>\$301,390</b>	<b>\$301,390</b>
<b>Employee FTEs</b>						<b>3</b>	<b>3</b>	<b>3</b>
<b>Material and Services</b>								
001-004-600201	Telecommunications	3,329	4,016	4,000	4,000	4,000	4,000	4,000
001-004-600350	Vehicle Repair	2,499	4,711	6,500	6,000	6,500	6,500	6,500
001-004-600500	IT Services	315	1,077	6,000	6,000	6,500	6,500	6,500
001-004-600600	Travel and Training	3,012	3,595	7,500	6,000	6,000	6,000	6,000
001-004-600630	Police Chief Recruitment	1,089						
001-004-600801	Attorney Fees		930	1,000	2,317	5,000	5,000	5,000
001-004-601000	Reserve Equipment	976	-1,073	1,000		2,000	2,000	2,000
001-004-601500	Gas, Oil	2,637	5,688	11,000	11,000	12,000	12,000	12,000
001-004-601800	Dispatch	21,157	22,164	24,000	24,000	25,000	25,000	25,000
001-004-601900	Uniforms Allowance	2,574	7,978	7,000	5,000	7,000	7,000	7,000
001-004-602000	Ammunition		1,875	4,200	4,200	4,200	4,200	4,200
001-004-608000	Maintenance	2,594	1,133	4,000	5,304	4,000	4,000	4,000
001-004-608100	Office Supplies	3,803	9,818	6,000	6,000	6,000	6,000	6,000
001-004-608250	Mobil Communications	3,513	4,467	5,000	5,000	5,000	5,000	5,000
001-004-608300	Street Striping			1,000	3,250			
001-004-608500	Vehicle Lease	23,700	22,500	23,702	23,702			
001-004-608600	Professional Services	72,101	29,667	7,000	15,462	7,000	7,000	7,000
001-004-608700	Dues and Subscriptions	478	190	4,000	4,000	5,000	5,000	5,000
001-004-608800	Prevention/Education	474	702	1,000	1,000	1,000	1,000	1,000
001-004-608850	Vehicle Paint/Decals		4,000	3,000	2,500	1,500	1,500	1,500
001-004-608900	Department Furniture		656	1,000	800	1,000	1,000	1,000
001-004-608950	National Night Out		1,287	1,500	750	1,500	1,500	1,500
001-004-608960	Evidence Room/Records			1,000	600	1,000	1,000	1,000
001-004-608970	Vehicle Supplies			2,000	1,000	2,000	2,000	2,000
<b>Total Material and Services</b>		<b>\$144,249</b>	<b>\$125,381</b>	<b>\$132,402</b>	<b>\$137,886</b>	<b>\$113,200</b>	<b>\$113,200</b>	<b>\$113,200</b>

**General Fund Requirements**

**Department: Police**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
<b>Capital Outlay</b>								
001-004-620500	New Equipment	68,653						
	Computers			8,000	7,000	10,000	10,000	10,000
	Rifle (1)					2,000	2,000	2,000
	Car Video Upgrade (3)					10,000	10,000	10,000
	Tasers (3)					5,500	5,500	5,500
	<b>Total Capital Outlay</b>	\$68,653	\$0	\$8,000	\$7,000	\$27,500	\$27,500	\$27,500
<b>Total Requirements - Police Department</b>		\$362,240	\$359,172	\$407,596	\$366,115	\$442,090	\$442,090	\$442,090



**General Fund  
Parks Department**



**Department Description**

The Park Department is responsible for special projects and the care and maintenance of all City-owned property, including parks, green spaces, parking lots, right-of-ways, landscaped areas and other open space areas owned by the City. The City parks maintained by Public Works include:

- Upper Wennerberg Park
- Lower Wennerberg Park
- Hawn Creek Park

**Department Mission**

The mission of the Park Department is to provide clean, well maintained open spaces that are pleasing to the eye and enjoyed by the citizens of Carlton.

**Goals and Objectives in FY15**

- Complete update of the Parks Development Plan.
- Develop and implement annual parks turf work plan.
- Complete construction of the large day-use facility in the Lower Wennerberg Park.
- Complete the design of the skate park facility and initiate project fundraising.
- Construct Phase I of the Hawn Creek Park Plan.
- Complete electrical upgrade project in the Upper Wennerberg Park.
- Refurbish Ladd Fountain in Upper Wennerberg Park.
- Investigate and recommend to Council the Tree City USA program.



**Department Accomplishments in FY14**

- Assemble skate park facility committee including representatives of youth, City Council and citizens, hire skate park design consultant. Investigate and recommend financing options.
- Received an Oregon Parks and Recreation Department (OPRD) Local Government grant to construct a large picnicking/day-use facility in Lower Wennerberg Park. Reconvened the Carlton Parks Committee to provide input on the facility design and provide a recommendation to City Council.
- Hired Robertson Sherwood Architects to update the 2011 pool house design and cost report.
- Initiated an update to the Carlton Parks Development Plan. Reconvened the Carlton Parks Committee to provide input and a recommendation to City Planning Commission.
- Completed electrical upgrade project in Lower Wennerberg Park.
- Hired Willamette Landscape Services, Inc. to assist the department create an annual work plan and ongoing maintenance of City parks.

**Expenditures**

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Personnel Services	21,861	24,673	51,408	50,471	57,127	57,127	57,127
Material and Services	19,516	27,556	25,250	22,435	25,300	25,300	25,300
Capital Outlay	2,649	0	6,350	6,350	38,100	28,100	28,100
<b>Total</b>	<b>\$44,026</b>	<b>\$52,229</b>	<b>\$83,008</b>	<b>\$79,256</b>	<b>\$120,527</b>	<b>\$110,527</b>	<b>\$110,527</b>

**Expenditure Highlights**

1. Hire one seasonal worker dedicated to parks maintenance.
2. Complete FY15 capital projects.
3. Begin the replacement of picnic tables with metal, powder coated tables.
4. The budget funds the refurbishing of the Ladd Fountain.
5. The budget funds the electrical upgrade of the Upper Wennerberg Park.

**Staffing Information**

	Wage Range	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Parks Maintenance Worker	7	.58	.33	.70	.70
<b>Total FTE's</b>		<b>.58</b>	<b>.33</b>	<b>.70</b>	<b>.70</b>



**Performance Measurements**

	2011-12	2012-13	2013-14
Population	2,015	2,035	2,065
# of acres of parkland	18.7	18.7	18.7
# of acres of parkland/1,000 popln.	.93%	.92%	.91%
Est. # of trees receiving maintenance	15-20	15-20	15-20
Tree expenditures	\$5,000	\$5,000	\$5,000

**Summary**

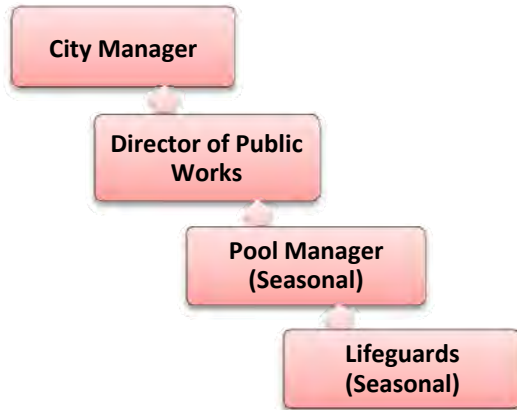
The Carlton community cherishes its parks and the City strives to provide the facilities and services it desires. The City is disadvantaged with a small department and only one seasonal worker. The department continues to rely on professional assistance to provide direction to its maintenance including a professional arborist and a professional landscape services company.

**General Fund Requirements**

**Department: Parks Department**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
<b>Personal Services</b>								
001-006-500000	Salary	13,916	15,001	25,394	25,593	26,595	26,595	26,595
001-006-500002	Seasonal Worker		2,020	5,600	5,354	5,600	5,600	5,600
001-006-504600	Unemployment	186	289	457	478	580	580	580
001-006-504700	Social Security	1,065	1,302	2,380	2,368	2,470	2,470	2,470
001-006-504800	Health Insurance	5,039	4,439	13,860	12,257	13,497	13,497	13,497
001-006-504900	Workers' Compensation	1,016	703	1,325	2,925	5,722	5,722	5,722
001-006-505000	Retirement	641	919	2,392	1,496	2,663	2,663	2,663
<b>Total Personal Services</b>		<b>\$21,862</b>	<b>\$24,673</b>	<b>\$51,408</b>	<b>\$50,471</b>	<b>\$57,127</b>	<b>\$57,127</b>	<b>\$57,127</b>
<b>Employee FTEs</b>						0.7	0.7	0.7
<b>Material and Services</b>								
001-006-600450	Garbage Service	511	487	800	760	800	800	800
001-006-600500	IT Services			850	900	900	900	900
001-006-600600	Travel and Training			100	375	500	500	500
001-006-608000	Maintenance	11,580	13,505	6,000	6,825	6,000	6,000	6,000
001-006-608005	Small Tools			400	400	600	600	600
001-006-608100	Vehicle Fuel	715	2,112	600	2,175	2,000	2,000	2,000
001-006-608700	Power Equipment Fuel			1,500	1,000	1,500	1,500	1,500
001-006-608500	Tree Service/Arborist	5,100	4,600	5,000	3,000	5,000	5,000	5,000
001-006-608600	Materials/Supplies	1,610	6,852	10,000	7,000	8,000	8,000	8,000
<b>Total Material and Services</b>		<b>\$19,516</b>	<b>\$27,556</b>	<b>\$25,250</b>	<b>\$22,435</b>	<b>\$25,300</b>	<b>\$25,300</b>	<b>\$25,300</b>
<b>Capital Outlay</b>								
001-006-620500	New Equipment							
	Picnic Tables - 5			2,000	2,000	5,000	5,000	5,000
	Park Benches - 2			1,850	1,850	1,500	1,500	1,500
	Irrigation Imprv'mts			2,500	2,500	6,000	6,000	6,000
001-006-620600	Park Improvements	2,649						
	Ladd Fountain Refurbish					15,600	15,600	15,600
<b>Total Capital Outlay</b>		<b>\$2,649</b>	<b>\$0</b>	<b>\$6,350</b>	<b>\$6,350</b>	<b>\$28,100</b>	<b>\$28,100</b>	<b>\$28,100</b>
<b>Total Requirements - Parks Department</b>		<b>\$44,027</b>	<b>\$52,229</b>	<b>\$83,008</b>	<b>\$79,256</b>	<b>\$110,527</b>	<b>\$110,527</b>	<b>\$110,527</b>

**General Fund  
Pool Department**



**Department Description**

The Municipal Pool is currently being operated in a joint venture with Carlton Together Cares (CTC). The City of Carlton hires a seasonal pool manager and all other employees are hired by Carlton Together Cares. The pool opens the first half of June after school lets out and closes after Labor Day.

**Department Mission**

The mission of the Carlton Municipal Pool is to provide the citizens of Carlton a clean, safe pool to relax in and enjoy.

**Goals and Objectives in FY15**

- Update the 2011 pool house conceptual design and magnitude of cost report and present design to the community during multiple town hall meetings. Prepare General Obligation (GO) bond proposal to replace the pool house and submit to the electorate at the November general election.
- Create a safe place for persons of all ages to swim safely, while exercising or having fun.
- Provide opportunities for people to learn to swim, improve their skills and enjoy the water.
- Continue to develop programs and activities for a wide variety of people in the community.
- Continue to emphasize staff training and safety.

**Department Accomplishments in FY14**

- Robertson Sherwood Architects completed an update to the 2011 pool house conceptual design and cost report in preparation of 2014 General Obligation bond proposal on the November 2014 ballot.
- Continued to retain attendance.



**Expenditures**

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Personnel Services	0	5,473	7,324	6,254	9,150	9,150	9,150
Material and Services	89,238	56,836	62,120	51,650	58,650	58,650	58,650
Capital Outlay	371	5,287	9,550	9,550	0	0	0
Transfers	0	20,000	0	0	0	0	0
<b>Total</b>	<b>\$89,609</b>	<b>\$87,596</b>	<b>\$78,994</b>	<b>\$67,454</b>	<b>\$67,800</b>	<b>\$67,800</b>	<b>\$67,800</b>

**Expenditure Highlights**

1. The City will continue to contract with CTC for seasonal lifeguards.
2. The City will continue to hire a seasonal Pool Manager.

**Staffing Information**

	Wage Range	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Pool Manager (Seasonal)	\$15/Hr.	.25	.25	.25	.25
Lifeguards (Contracted)	N/A				
<b>Total FTE's</b>		.25	.25	.25	.25

**Performance Measurements**

	2011-12	2012-13	2013-14
Total attendance	10,116	10,120	10,136
# of season pass holders	102	108	100
# of programs offered	6	6	9
Total swim lesson attendance	286	290	322
Gross revenue	\$26,127	\$27,872	\$22,000

**Summary**

The Carlton Municipal Pool has been open for decades and is the crown jewel of the community's park and recreation system. It has continued to provide patrons with a quality aquatic experience as well as providing employment for area youth. A variety of programs are offered such as Teen Night, Swim Team, Zumba, Lap Swim, National Night Out, and more. The pool house is in a severe state of disrepair due to age and must be replaced in the short-term. To this end, the City Council has hired the architect that prepared the 2011 pool house design and cost report to update it in preparation of a 2014 GO bond levy on the 2014 general election ballot.

**General Fund Requirements**

Department:	Pool	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2011-12	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15
	<b>Personal Services</b>							
001-007-500000	Salary		5,000	5,500	5,500	8,000	8,000	8,000
001-007-504600	Pool Unemployment		85	150	95	150	150	150
001-007-504700	Social Security		383	420	421	500	500	500
001-007-504900	Workers' Compensation		5	1,254	238	500	500	500
	<b>Total Personal Services</b>	\$0	\$5,473	\$7,324	\$6,254	\$9,150	\$9,150	\$9,150
	<b>Employee FTEs</b>					0.25	0.25	0.25
	<b>Material and Services</b>							
001-007-600500	IT Services			120	150	150	150	150
001-007-600900	Heating Fuel	5,005	4,934	7,000	3,500	5,500	5,500	5,500
001-007-608000	Maintenance	10,617	10,507	8,000	5,000	8,000	8,000	8,000
001-007-608100	Chemicals	3,767	6,233	7,000	5,000	5,000	5,000	5,000
001-007-608300	Pool Repair	32,754						
001-007-608500	Pool Mgr Contract	5,000						
001-007-609000	Prof. Svcs. - Pool	32,095	35,162	40,000	38,000	40,000	40,000	40,000
	<b>Total Material and Services</b>	\$89,238	\$56,836	\$62,120	\$51,650	\$58,650	\$58,650	\$58,650
	<b>Capital Outlay</b>							
001-007-620500	Equipment	374	5,287					
	Lifeguard Tower			4,950	4,950			
	ADA Sling			4,600	4,600			
	<b>Total Capital Outlay</b>	\$374	\$5,287	\$9,550	\$9,550	\$0	\$0	\$0
	<b>Transfers</b>							
001-007-630580	Transfer: Pool Reserve		20,000					
	<b>Total Transfers</b>	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
<b>Total Requirements - Pool Department</b>		\$89,612	\$87,596	\$78,994	\$67,454	\$67,800	\$67,800	\$67,800



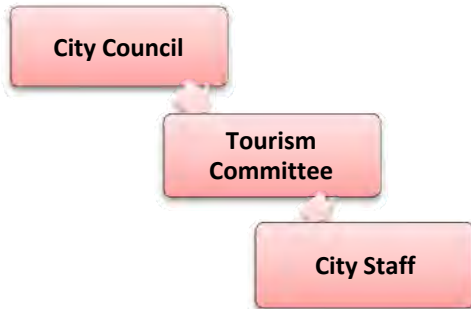
This page intentionally left blank





**Fiscal Year 2014-15  
Annual Budget  
Tourism Fund**

**Tourism Fund**



**Department Description**

The Tourism Committee is an advisory public body to the Carlton City Council as provided in laws of the State of Oregon and the ordinances and resolutions of the City of Carlton. The Tourism Committee has the authority to:

1. Adopt rules for the appointment of officers and the frequency/conduct of meetings.
2. Develop a proposed budget using estimated Transient Room Tax (TRT) resources.
3. Develop a long-range plan that promotes tourism through the use TRT and other revenues.
4. Recommend programs including contracted services or staffing for which the use of TRT revenues would be appropriate.
5. Coordinate with City staff on tourism issues.

**Fund Mission**

Promote tourism and business in Carlton, the wine capital of Oregon.

**Fund Vision Statement**

Ensure Carlton is the number one destination for food and wine adventure in Oregon

**Goals and Objectives in FY15**

- Entice events and activities to Carlton by promoting facilities and opportunities within the City.
- Maintain a visible presence within the region throughout the year.
- Maintain and enhance online presence with social media, new media such as Facebook, Twitter, Pinterest, etc and support website.
- Enhance, explore and encourage earned media opportunities (public relations efforts) via print, online, social and electronic media.
- Develop a stable and long-term funding strategy for implementation in FY15.
- Partner with regional food, wine and adventure showcases such as the James Beard Public Market, NW Food & Wine Festival and others.
- Seek local and regional partnerships to leverage marketing reach (i.e. urban renewal agency, Travel Portland, Travel Oregon and localized partners such as neighboring cities).



**Accomplishments in FY14**

- Contracted with Rachel Karl to provide Facebook training to approximately 20 Carlton businesses.
- Contracted with Rachel Karl to implement and manage the “Carlton Social Media Campaign”.
- Joined Travel Portland.
- Completed the Tourism Committee Rules and Procedures.
- Completed Tourism Community Grant Program and solicited first round of applications.
- Completed FY15 strategic planning and goals development session facilitated by Chris Finks.
- Partnered with the Carlton Business Association for the summer hanging flower basket program.
- Merged with “Visit Carlton”.

**Fund Resources and Requirements**

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
<b>Resources</b>							
Beginning Fund Balance					0	0	0
Total Revenues					33,532	33,532	33,532
<b>Total Resources Available</b>					<b>33,532</b>	33,532	33,532
<b>Requirements</b>							
Material and Services					33,532	33,532	33,532
<b>Ending Fund Balance</b>					0	0	0

**Revenue Assumptions**

These activities are funded through the Transient Room Tax commonly known as hotel/motel or lodging tax. The tax is seven percent of the nightly rate charged for lodging and is collected by lodging establishments within the City limits. TRT revenues are projected to be \$20,000 during FY15 and the Tourism Fund retains 70% of these monies and 30% is allocated to the General Fund. The Budget also includes the Marketing Coop. Program that seeks to leverage local contributions from area businesses or individuals. These funds will be used to expand the marketing of Carlton as a “travel destination”.

**Expenditure Highlights**

- The budget provides \$5,000 for the Committee to finance marketing initiatives and campaigns.
- The “Marketing Cooperative Program” funds will be used to compliment the marketing efforts to promote Carlton as a travel destination.
- The Committee will continue its Community Grants Award during the next budget cycle to assist local groups in promoting Carlton events and encourage overnight lodging stays.
- The Committee will continue to contract with Rachel Karl to assist Carlton with its online presence, social media (Facebook, Twitter, Pinterest, etc) and Visit Carlton website programs provided through the Social Media Campaign program.
- Funds are provided for professional services to be accessed as needed.



**Summary**

The Tourism Committee began meeting in the spring of 2013 and has quickly organized and targeted its limited funds promoting Carlton as a travel destination, promoting its local events and creating a social media presence through its social media campaign. During the 2014 winter the Committee hired Chris Finks, Finksinc Marketing and Communications to assist it create a strategic plan, goals and work document. This will provide the Committee with needed information to continue to refine its efforts.

**Tourism Fund Revenues**

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2011-12	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15
<b>Resources</b>								
005-000-400100	Beginning Fund Balance							
<b>Revenues</b>								
005-000-400400	Interest					100	100	100
005-000-406300	Transient Room Tax (70%)					14,700	14,700	14,700
005-000-406400	Marketing Coop. Program					5,000	5,000	5,000
<b>Revenues</b>		0	0	0	0	19,800	19,800	19,800
Transfer: General Fund						13,732	13,732	13,732
<b>Total Revenues</b>		\$0	\$0	\$0	\$0	\$33,532	\$33,532	\$33,532
<b>Total Resources</b>		\$0	\$0	\$0	\$0	\$33,532	\$33,532	\$33,532

**Tourism Fund Requirements**

<b>Department: Tourism Committee</b>		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
<b>Material and Services</b>		2011-12	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15
005-500-600100	Marketing Expense					5,000	5,000	5,000
005-500-600150	Marketing Coop. Program					7,500	7,500	7,500
005-500-600200	Community Grant Awards					5,000	5,000	5,000
005-500-600250	Events					3,000	3,000	3,000
005-500-600300	Social Media Campaign					7,000	7,000	7,000
005-500-600350	Memberships					1,500	1,500	1,500
005-500-600400	Professional Services					2,000	2,000	2,000
005-500-600450	Travel and Training					1,000	1,000	1,000
005-500-600500	Materials					1,532	1,532	1,532
<b>Total Material and Services</b>		\$0	\$0	\$0	\$0	\$33,532	\$33,532	\$33,532
<b>Total Requirements - Tourism</b>		\$0	\$0	\$0	\$0	\$33,532	\$33,532	\$33,532

**Tourism Fund Revenues and Requirements**

Resources	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Beginning Fund Balance					0	0	0
Revenues					19,800	19,800	19,800
Transfers					13,732	13,732	13,732
<b>Total Resources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,532</b>	<b>\$33,532</b>	<b>\$33,532</b>

Requirements							
Material and Services					33,532	33,532	33,532
<b>Total Requirements</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,532</b>	<b>\$33,532</b>	<b>\$33,532</b>

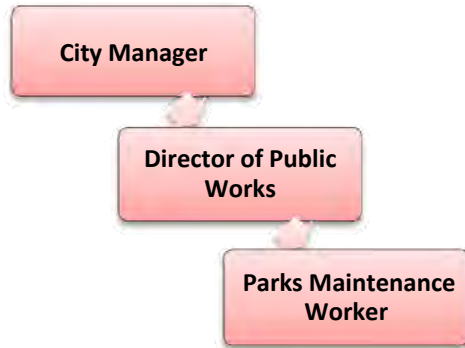
**Over/Under (+/-)**

<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
----------------------------	------------	------------	------------	------------	------------	------------	------------



**Fiscal Year 2014-15  
Annual Budget  
Street Fund**

**Street Fund**



**Fund Description**

The Street Fund supports the City’s street utilities and is used to account for revenues and expenditures limited to a variety of highway and 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.

**Fund Mission**

The mission of the Street Fund is to construct, repair and maintain streets and roads within the City of Carlton using gasoline taxes remitted to the City by the State of Oregon.

**Goals and Objectives in FY15**

- Construct Monroe Street improvement project between Kutch Street and the UP rail right-of-way.
- Investigate and recommend the removal of trucks from W. Main Street.
- Investigate the requirements to become a Tree City USA and present to the City Council.
- Provide for the management and maintenance of street landscapes and street trees to provide a safe and aesthetically pleasing streetscape.

**Department Accomplishments in FY14**

- Completed the Flexible Funds project (S. 3<sup>rd</sup> Street/Polk Street bike/ped improvements) 30% design report and held one neighborhood meeting with area residents.
- Continued the Monroe Street design.
- Approved for STIP project to make bicycle and pedestrian improvements on N. Yamhill Street (Hwy. 47) from Main Street to the north City limits.
- Developed a sidewalk maintenance/replacement program for Council consideration. Updated the City sidewalk ordinance and reserved \$25,000 for future program implementation.





Fund Resources and Requirements

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
<b>Resources</b>							
Beginning Fund Balance	87,198	128,293	95,000	168,141	82,465	82,465	82,465
Total Revenues	158,406	130,686	131,603	116,852	136,572	136,572	136,572
Total Resources Available	245,604	258,979	226,603	284,993	219,037	219,037	219,037
<b>Requirements</b>							
<b>Personnel Services</b>	13,848	14,781	25,909	25,559	26,663	26,663	26,663
<b>Material and Services</b>	98,462	66,057	81,000	82,110	87,000	87,000	87,000
<b>Capital Outlay</b>	0	0	0	9,859	0	0	0
<b>Transfers</b>	0	5,000	85,000	85,000	30,345	30,345	30,345
<b>Debt Service</b>	5,000	5,000	0	0	0	0	0
<b>Contingency</b>	0	0	34,694	0	75,029	75,029	75,029
Total Requirements	117,310	90,838	226,603	192,669	219,037	219,037	219,037
<b>Ending Fund Balance</b>	128,293	168,141	0	\$92,324	0	0	0

Revenue Assumptions

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

- Beginning fund reserves will be lower in FY15 compared to FY14. This is primarily due to a \$75,000 transfer to the Capital Improvement Fund for the Monroe Street Improvement Project.
- Gasoline tax allocations are generally distributed on the basis of population.
- It is staff’s recommendation to receive the State Revenue Sharing into the Street Fund.

Expenditure Highlights

1. Personal service expenses are projected to increase 2.91%.
2. Material and services expenses are projected to increase 7.4%. Two-thirds of this is related to increased maintenance and the other third is for street stripping expenses.
3. The FY15 Budget provides for the following transfers.
  - 1) **General Fund: Shared Expenses** – This provides a transfer of \$3,515 to the General Fund for internal service costs previously absorbed by the General Fund. Such expenses include utilities at City Hall, the copier, janitorial services, garbage service, office supplies, etc.
  - 2) **System Development Fund** – This provides a transfer of \$6,830 to the System Development Fund for the Street Fund’s Stormwater SDC for the new Public Works building.
  - 3) **Capital Improvement Fund** – This transfers \$20,000 to the CIF for the Monroe Street Project.



**Staffing Information**

	Wage Range	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Public Works Director	35	.10	.10	.10	.10
Water Operator	21			.05	.05
Parks Maintenance Worker	7	.10	.10	.20	.20
<b>Total FTE's</b>		<b>.20</b>	<b>.20</b>	<b>.35</b>	<b>.35</b>

**Performance Measurements**

	2011-12	2012-13	2013-14
\$ value of signs installed/replaced	\$500	\$500	\$500
# of sidewalk ramps installed	0	0	0
Lineal footage of sidewalks repaired or replaced	0	0	0
Tons of asphalts used	3 Tons	5 Tons	5 Tons
Employee missed days due to accidents/injuries	90 Days	0	0

**Department Summary**

The Street Department is responsible for a wide array of services that ensure that the streets are maintained at the levels dictated by the available budget and City Council policy. Included in street maintenance are right-of-way care, mowing, signage, striping, curb painting and street sweeping.

**Street Fund Revenues**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Resources</b>		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
011-000-400100	Beginning Fund Balance	87,198	128,293	95,000	168,141	82,465	82,465	82,465
<b>Revenues</b>								
011-000-400400	Interest	787	1,584	1,543	1,722	1,722	1,722	1,722
011-000-400600	Transfer from Gen Fund	5,000						
011-000-402400	Gasoline Tax	110,290	111,293	115,260	100,975	120,000	120,000	120,000
011-000-402500	State Revenue Sharing	17,139	17,809	14,800	14,155	14,850	14,850	14,850
011-000-410200	Miscellaneous Revenue	190						
011-000-410300	ODOT SCA (FY13)	25,000						
<b>Revenues</b>		<b>\$158,406</b>	<b>\$130,686</b>	<b>\$131,603</b>	<b>\$116,852</b>	<b>\$136,572</b>	<b>\$136,572</b>	<b>\$136,572</b>
Transfers								
<b>Total Revenues</b>		<b>\$158,406</b>	<b>\$130,686</b>	<b>\$131,603</b>	<b>\$116,852</b>	<b>\$136,572</b>	<b>\$136,572</b>	<b>\$136,572</b>
<b>Total Resources</b>		<b>\$245,604</b>	<b>\$258,979</b>	<b>\$226,603</b>	<b>\$284,993</b>	<b>\$219,037</b>	<b>\$219,037</b>	<b>\$219,037</b>

**Street Fund Requirements**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
<b>Personal Services</b>								
011-110-500000	Salary	8,613	9,405	14,680	14,558	15,280	15,280	15,280
011-110-504600	Unemployment	114	160	266	251	300	300	300
011-110-504700	Social Security	659	719	1,123	1,114	1,170	1,170	1,170
011-110-504800	Health Insurance	2,916	2,923	6,843	5,300	6,263	6,263	6,263
011-110-504900	Workers' Compensation	505	506	1,466	3,490	2,725	2,725	2,725
011-110-505000	Retirement	1,041	1,068	1,531	846	925	925	925
<b>Total Personal Services</b>		<b>\$13,848</b>	<b>\$14,781</b>	<b>\$25,909</b>	<b>\$25,559</b>	<b>\$26,663</b>	<b>\$26,663</b>	<b>\$26,663</b>
<b>Employee FTEs</b>		<b>0.2</b>	<b>0.2</b>	<b>0.35</b>	<b>0.35</b>	<b>0.35</b>	<b>0.35</b>	<b>0.35</b>
<b>Material and Services</b>								
011-110-600200	Street Lights	22,094	23,808	27,500	24,200	26,000	26,000	26,000
011-110-600420	Street Improvement	34,583						
011-110-600500	IT Services	3,128	3,331	1,000	450	1,000	1,000	1,000
011-110-600700	Travel and Training			500	500	500	500	500
011-110-600750	Street Signs	22	2,021	2,000	1,000	2,000	2,000	2,000
011-110-600800	Attorney Fees		303	500	200	500	500	500
011-110-600850	Audit	2,552	4,797	4,500	5,250	5,500	5,500	5,500
011-110-600900	Engineering Fees	92	2,166	4,000	1,800	4,000	4,000	4,000
011-110-601700	Insurance			2,500	2,500	2,500	2,500	2,500
011-110-607050	Street Sweeping	7,470	7,980	8,000	7,500	8,000	8,000	8,000
011-110-608000	Maintenance	10,747	6,998	11,000	15,000	15,000	15,000	15,000
011-110-608005	Small Tools		30	500	500	500	500	500
011-110-608050	Vehicle Fuel	3,415	2,911	1,500	2,100	1,500	1,500	1,500
011-110-608150	Rock and Gravel	4,277	3,593	5,000	5,500	5,000	5,000	5,000
011-110-608200	Vehicle Maintenance		142	500	500	500	500	500
011-110-608300	Street Striping	7,239	6,974	7,500	10,750	10,000	10,000	10,000
011-110-608500	Parking Lot/Pine Street	2,517		500	360	500	500	500
011-110-608700	Stormwater Maint.	325	1,003	4,000	4,000	4,000	4,000	4,000
<b>Total Material Services</b>		<b>\$98,462</b>	<b>\$66,057</b>	<b>\$81,000</b>	<b>\$82,110</b>	<b>\$87,000</b>	<b>\$87,000</b>	<b>\$87,000</b>
<b>Capital Outlay</b>								
011-110-630000	Capital Purchase-Pine St.				9,859			
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,859</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Street Fund Requirements**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
<b>Transfers</b>								
011-110-630570	Gen. Fund: Shared Exp.					3,515	3,515	3,515
011-110-630580	Reserve Fund: Eqmt. Res.		5,000					
011-110-630590	System Development Fund					6,830	6,830	6,830
011-110-630600	CIF: SCA Projects			75,000	75,000	20,000	20,000	20,000
011-110-630650	V/E Rep. Fund: PW Veh.			5,000	5,000			
011-110-630700	V/E Rep. Fund: PW Bucket			5,000	5,000			
<b>Total Transfers</b>		\$0	\$5,000	\$85,000	\$85,000	\$30,345	\$30,345	\$30,345
<b>Debt Service</b>								
011-110-620560	Kutch Street Loan	5,000	5,000					
<b>Total Debt Service</b>		\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$0
<b>Contingency/Unappropriated</b>								
011-110-640000	Operating Contingency			34,694	0	75,029	75,029	75,029
011-110-800000	Unapprop. Fund Balance							
<b>Total Contingency</b>		\$0	\$0	\$34,694	\$0	\$75,029	\$75,029	\$75,029

**Street Fund Revenues and Requirements**

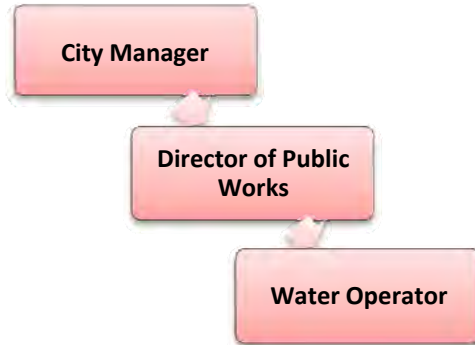
<b>Resources</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Adopted 2013-14</b>	<b>Estimate 2013-14</b>	<b>Proposed 2014-15</b>	<b>Approved 2014-15</b>	<b>Adopted 2014-15</b>
Beginning Fund Balance	87,198	128,293	95,000	168,141	82,465	82,465	82,465
Revenues	158,406	130,686	131,603	116,852	136,572	136,572	136,572
Transfers	0	0	0	0	0	0	0
<b>Total Resources</b>	<b>\$245,604</b>	<b>\$258,979</b>	<b>\$226,603</b>	<b>\$284,993</b>	<b>\$219,037</b>	<b>\$219,037</b>	<b>\$219,037</b>

<b>Requirements</b>							
Personal Services	13,848	14,781	25,909	25,559	26,663	26,663	26,663
Material and Services	98,462	66,057	81,000	82,110	87,000	87,000	87,000
Capital Outlay							
Transfers		5,000	85,000	85,000	30,345	30,345	30,345
Debt Service	5,000	5,000					
Cont./Unapprop.			34,694	0	75,029	75,029	75,029
<b>Total Requirements</b>	<b>\$117,310</b>	<b>\$90,838</b>	<b>\$226,603</b>	<b>\$192,669</b>	<b>\$219,037</b>	<b>\$219,037</b>	<b>\$219,037</b>
<b>Over/Under (+/-)</b>	128,293	168,141	0	92,324	0	0	0
<b>Ending Fund Balance</b>	<b>\$128,293</b>	<b>\$168,141</b>	<b>\$0</b>	<b>\$92,324</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Fiscal Year 2014-15  
Annual Budget  
Water Fund**

## Water Fund



### Fund Description

The Water Fund is responsible for the acquisition, treatment and distribution of water to City residents. The water department has just over 1,000 equivalent dwelling units (EDU's) inside and outside the City.

### Fund Mission

The mission of the Water Fund is to account for all of the activities, revenues, expenditures, assets and liabilities in the purchase, transportation, treatment and distribution of drinking water to the residents of the City of Carlton.

### Goals and Objectives in FY15

- Complete Water Master Plan.
- Complete water rate study and provide Council with recommendation to implement.
- Initiate leak detection and repair program. Reduce water system leaks to 10% within five-years.
- Continue participation with Yamhill Regional Water Authority.
- Complete final design of the Meadow Lake Water Transmission Line project. Prepare funding program and solicit bids for project construction.
- Complete final design of water distribution improvements for the downtown business district. Work with Regional Solutions Advisory Committee to ensure construction funds are secured. Solicit bids for project construction.

### Department Accomplishments in FY14

- Continued participation with Yamhill Regional Water Authority. A water rights permit for the Willamette River was issued to the Yamhill Regional Water Authority (YRWA).
- Continued the Water Master Plan, Water Conservation Plan and a water rate analysis project paid through a CDBG from the state. The Plan will be completed during the summer 2014.
- Continued design of the Meadow Lake Transmission Line (MLTL) Project. Design will be completed in late 2014 and ready to bid in the winter 2015.
- Submitted a funding proposal to the Infrastructure Finance Authority (IFA) for the MLTL project.





- Received Regional Solution project funding to reconstruct sections of the water distribution system in the downtown business district.
- Completed design of Kutch/Monroe/Pine Street waterline project. Construction financing is anticipated through the Regional Solutions project.
- The City replaced the log/debris boom at the Panther Creek Reservoir.

**Fund Resources and Requirements**

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
<b>Resources</b>							
Beginning Fund Balance	630,343	633,563	535,000	339,176	258,866	258,866	258,866
Total Revenues	674,512	716,046	671,000	734,197	736,400	736,400	736,400
Total Resources Available	1,304,855	1,349,609	1,206,000	1,073,373	995,266	995,266	995,266
<b>Requirements</b>							
Personnel Services	198,282	230,050	252,672	225,176	251,658	251,658	251,658
Material and Services	163,521	228,476	195,300	229,751	201,800	201,800	201,800
Capital Outlay	5,749	120,467	55,600	20,000	20,000	20,000	20,000
Transfers	216,598	344,698	469,540	323,040	287,930	287,930	287,930
Debt Service	87,142	86,742	0	0	0	0	0
Contingency			232,888	0	233,878	233,878	233,878
Total Requirements	671,292	1,010,433	1,206,000	797,967	995,266	995,266	995,266
<b>Ending Fund Balance</b>	633,563	339,176	0	258,866	0	0	0

**Revenue Assumptions**

- Water sales to City residential, commercial and industrial customers are anticipated to be \$727,000 during FY15.
- The rates will increase 1.6% beginning July 2014 to reflect the Consumer Price Index increase.
- The new rate will be \$41.35 for the first 500 cubic feet inside the City limits and \$44.12 outside the City limits.
- The water utility connection fee will be \$600 in FY15.

**Expenditure Highlights**

1. The Water Fund experienced significant unanticipated expenses in FY14 due to vandalism at the fuel tank and spill at the site. While the City’s insurance provided \$25,000 in loss coverage the City share is approximately \$50,000 in the Water, Sewer and General Funds. Water Fund expenditures are expected to return to historical averages with a 3.4% increase in material and services.



2. The FY15 Budget provides for the following capital outlays.
  - 1) **Neptune Water Meters** – FY15 includes \$20,000 to replace approximately 100 meters. This is the third year to replace all of the City’s manual meters with a radio read system.
3. The FY15 Budget provides for the following transfers.
  - 1) **General Fund: Shared Expenses** – This provides a transfer of \$12,890 to the General Fund for internal service costs previously absorbed by the General Fund. Such expenses include utilities at City Hall, copier, janitorial services, garbage, etc.
  - 2) **CIF – Water Projects** – This provides a transfer of \$75,000 to the CIF for upcoming capital projects.
  - 3) **CIF – Facilities: City Hall** – This provides a transfer of \$25,000 to the CIF for the planned replacement of City Hall.
  - 4) **System Development Fund** – This provides a transfer of \$7,000 to the System Development Fund for the Water Fund’s SDC payment for the new Public Works building.
  - 5) **Debt Service Fund** – This provides for a transfer of \$168,040 to the Debt Service Fund for payments to the Safe Water Loan with DEQ for \$86,742 (\$72,518 principal and \$14,224 interest), the water bond 2007 series for \$80,898 (\$45,000 principal and \$35,898 interest) and a \$400 payment for bond fees.

**Staffing Information**

	Wage Range	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
City Manager	N/A	.33	.33	.33	.33
Public Works Director	35	.50	.50	.40	.40
City Recorder	28	.33	.33	.33	.33
Water Operator	21	.80	.75	.75	.75
Technician	15	.50	.75	.75	.75
Administrative Assistant	12	.33	.33	.33	.33
Office Assistant	11	.17	.17	.17	.17
Parks Maintenance Worker	7	.20		.10	.10
<b>Total FTE’s</b>		<b>3.15</b>	<b>3.15</b>	<b>3.15</b>	<b>3.15</b>

**Performance Measurements**

	2011-12	2012-13	2013-14
Unplanned Water Service Interruptions	2	3	3
Drinking Water Regulatory Compliance	Compliant	Compliant	Compliant
Unplanned Water Service Interruptions	2	3	3
Distribution system water loss (non-revenue water as a % of total)	40%	40%	40%
Employee Missed Days Due to Accidents/Injuries	0	0*	0

**Note:** One position that performs water and wastewater duties missed 90 days in FY13.



**Department Summary**

The Water Department produces high quality water that regularly places very high at water taste competitions. However, the system is experiencing a high number of high cost issues on the mechanical ranging to a loss of capacity in the Panther Creek reservoir, an old water supply line that experiences multiple leaks and has a high rate of water loss, an undersized transmission line to town that results in the distribution system not being able to provide sufficient fire flow and an old and undersized in-town distribution system. The City is currently implementing multiple large capital projects however; significant system improvements will be required during the next 10-years.

**Water Fund Revenue**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Resources</b>		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
012-000-400100	Beginning Fund Balance	630,343	633,563	535,000	339,176	258,866	258,866	258,866
<b>Revenues</b>								
012-000-400400	Interest	2,081	2,312	3,100	1,286	800	800	800
012-000-402700	Misc. Revenue	109	442		2,500			
012-000-403700	Water Receipts	670,755	709,760	665,500	726,811	727,000	727,000	727,000
012-000-403800	Hookup Fees	4,800	5,175	2,400	3,600	3,600	3,600	3,600
012-000-404200	Water Deposits	-3,250	-1,643			5,000	5,000	5,000
012-000-406200	Sale of Fixed Assets	18						
<b>Revenues</b>		<b>\$674,512</b>	<b>\$716,046</b>	<b>\$671,000</b>	<b>\$734,197</b>	<b>\$736,400</b>	<b>\$736,400</b>	<b>\$736,400</b>
Transfers								
<b>Total Revenues</b>		<b>\$674,512</b>	<b>\$716,046</b>	<b>\$671,000</b>	<b>\$734,197</b>	<b>\$736,400</b>	<b>\$736,400</b>	<b>\$736,400</b>
<b>Total Resources</b>		<b>\$1,304,855</b>	<b>\$1,349,609</b>	<b>\$1,206,000</b>	<b>\$1,073,373</b>	<b>\$995,266</b>	<b>\$995,266</b>	<b>\$995,266</b>

**Water Fund Requirements**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Personal Services</b>		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
012-120-500000	Salary	122,922	140,892	149,777	141,991	155,789	155,789	155,789
012-120-500005	Standby/Overtime			4,924	5,305	5,500	5,500	5,500
012-120-504600	Unemployment	1,620	2,394	2,695	2,547	2,804	2,804	2,804
012-120-504700	Social Security	9,404	10,774	11,835	11,004	12,340	12,340	12,340
012-120-504800	Health Insurance	45,550	53,142	56,554	45,579	54,904	54,904	54,904
012-120-504900	Workers' Comp	4,058	6,091	7,775	9,250	10,000	10,000	10,000
012-120-505000	Retirement	14,728	16,757	19,112	9,500	10,321	10,321	10,321
<b>Total Personal Services</b>		<b>\$198,282</b>	<b>\$230,050</b>	<b>\$252,672</b>	<b>\$225,176</b>	<b>\$251,658</b>	<b>\$251,658</b>	<b>\$251,658</b>
<b>Employee FTEs</b>		<b>3.15</b>	<b>3.15</b>	<b>3.15</b>	<b>3.15</b>	<b>3.15</b>	<b>3.15</b>	<b>3.15</b>
<b>Material and Services</b>								
012-120-600110	Advertising and Legal	456	587					
012-120-600200	Utilities - PGE	17,445	17,025	20,000	22,100	20,000	20,000	20,000
012-120-600201	Telecommunications	3,209	3,823	5,000	5,000	5,000	5,000	5,000
012-120-600401	Janitorial Services	226	239	300	550	600	600	600
012-120-600500	IT Services	5,514	2,323	5,150	11,000	6,000	6,000	6,000
012-120-600550	Billing Company Costs	6,758	5,956	6,500	4,800	6,000	6,000	6,000
012-120-600560	Boot Allowance	465	677	450	480	500	500	500
012-120-600570	Uniform Allowance	66	331	450	415	450	450	450
012-120-600600	Travel and Training	1,654	2,079	1,000	1,485	1,500	1,500	1,500
012-120-600800	Attorney Fees	1,733	2,654	2,000	2,950	3,000	3,000	3,000
012-120-600850	Audit	5,810	5,062	4,500	5,250	5,500	5,500	5,500
012-120-600890	Water Master Plan	847						
012-120-600900	Engineer Expense	4,639	32,629	10,000	12,500	13,000	13,000	13,000
012-120-601700	Insurance	6,043	7,286	7,500	8,100	8,500	8,500	8,500
012-120-603300	Chemicals	40,254	59,153	65,000	55,000	60,000	60,000	60,000
012-120-604800	Testing	1,447	1,296	3,000	5,000	3,000	3,000	3,000
012-120-605800	Water Deposit Refunds			1,000	1,000	1,000	1,000	1,000
012-120-607000	Utility Locates	1,379	1,574	1,200	1,350	1,500	1,500	1,500
012-120-608000	Maintenance	38,392	52,603	46,000	71,000	50,000	50,000	50,000
012-120-608001	Office Supplies	1,604	-1,222	2,000	2,386	2,000	2,000	2,000
012-120-608005	Small Tools			500	485	500	500	500
012-120-608015	Water Meters	1,172	12,783					
012-120-608050	Vehicle Fuel	3,871	2,911	3,750	2,900	3,750	3,750	3,750
012-120-608100	Misc. Expenses	774	451					
012-120-608150	Rock and Gravel	1,517	4,313	3,000	2,500	3,000	3,000	3,000
012-120-608200	Vehicle Maintenance	1,599	3,772	2,000	2,000	2,000	2,000	2,000
012-120-608600	Professional Services	-993	6,311	5,000	11,500	5,000	5,000	5,000
012-120-608650	Comp Software Upgrade		2,885					
012-120-608700	Fire Hydrant Painting	1,500	975					
012-120-608800	Inter-Tie with MWL	16,139						
<b>Total Material and Services</b>		<b>\$163,521</b>	<b>\$228,476</b>	<b>\$195,300</b>	<b>\$229,751</b>	<b>\$201,800</b>	<b>\$201,800</b>	<b>\$201,800</b>

**Water Fund Requirements**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>Capital Outlays</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
012-120-620500	New Equipment/Facility	1,970						
012-120-630000	Capital Purchase-Pine St.				9,859			
012-120-620505	Neptune Wtr Meters - 100			20,000	20,000	20,000	20,000	20,000
012-120-620510	Pipe Painting in Trmt Plnt			16,000				
012-120-620520	Log and Debris Boom			7,000	6,681			
012-120-620530	Chlor/Ph/Temp. Analyzer			6,000				
012-120-620540	Chemical Feed System			5,200				
012-120-620550	Culvert Repair			1,400				
012-120-620760	Main Trans line/hydrant	3,779	120,467					
	<b>Total Capital Outlays</b>	<b>\$5,749</b>	<b>\$120,467</b>	<b>\$55,600</b>	<b>\$36,540</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
	<b>Transfers</b>							
012-120-630300	Gen. Fund: Shared Exp.					12,890	12,890	12,890
012-120-630400	CIF - Water Projects		210,000	250,000	100,000	75,000	75,000	75,000
012-120-630425	CIF - Facilities: City Hall			50,000	50,000	25,000	25,000	25,000
012-120-630435	System Development Fund					7,000	7,000	7,000
012-120-630450	V/E Repl. Fund: PW Veh.			5,000	5,000			
012-120-630500	Resv. Fund: Water Resv.	75,000						
012-120-630520	Resv. Fund: Equip. Repl.	10,000	5,000					
012-120-630525	Debt Service Fund	81,598	79,698	164,540	168,040	168,040	168,040	168,040
012-120-630526	Resv Fund: PW Bldg Resv	50,000	50,000					
	<b>Total Transfers</b>	<b>\$216,598</b>	<b>\$344,698</b>	<b>\$469,540</b>	<b>\$323,040</b>	<b>\$287,930</b>	<b>\$287,930</b>	<b>\$287,930</b>
	<b>Debt Service</b>							
012-120-631000	Safe Water Loan - Prin.	70,385	71,089					
012-120-631009	Safe Water Loan - Int.	16,357	15,653					
012-120-631015	Bond Fees	400						
	<b>Total Debt Service</b>	<b>\$87,142</b>	<b>\$86,742</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Contingency/Unappropriated</b>							
012-120-650000	Contingency			232,888	0	233,878	233,878	233,878
012-120-800000	Unapprop. Fund Balance							
	<b>Total Cont./Unapprop.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$232,888</b>	<b>\$0</b>	<b>\$233,878</b>	<b>\$233,878</b>	<b>\$233,878</b>

**Water Fund Revenues and Requirements**

<b>Resources</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Adopted 2013-14</b>	<b>Estimate 2013-14</b>	<b>Proposed 2014-15</b>	<b>Approved 2014-15</b>	<b>Adopted 2014-15</b>
Beginning Fund Balance	630,343	633,563	535,000	339,176	258,866	258,866	258,866
Revenues	674,512	716,046	671,000	734,197	736,400	736,400	736,400
Transfers	0	0	0	0	0	0	0
<b>Total Resources</b>	<b>\$1,304,855</b>	<b>\$1,349,609</b>	<b>\$1,206,000</b>	<b>\$1,073,373</b>	<b>\$995,266</b>	<b>\$995,266</b>	<b>\$995,266</b>

<b>Requirements</b>							
Personal Services	198,282	230,050	252,672	225,176	251,658	251,658	251,658
Material and Services	163,521	228,476	195,300	229,751	201,800	201,800	201,800
Capital Outlay	5,749	120,467	55,600	36,540	20,000	20,000	20,000
Transfers	216,598	344,698	469,540	323,040	287,930	287,930	287,930
Debt Service	87,142	86,742					
Cont./Unapprop.			232,888	0	233,878	233,878	233,878
<b>Total Requirements</b>	<b>\$671,292</b>	<b>\$1,010,433</b>	<b>\$1,206,000</b>	<b>\$814,507</b>	<b>\$995,266</b>	<b>\$995,266</b>	<b>\$995,266</b>
<b>Over/Under (+/-)</b>	633,563	339,176	0	258,866	0	0	0
<b>Ending Fund Balance</b>	<b>\$633,563</b>	<b>\$339,176</b>	<b>\$0</b>	<b>\$258,866</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



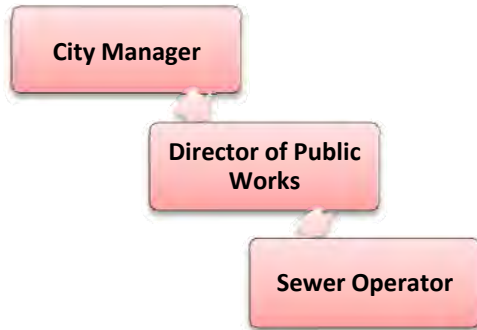
This page intentionally left blank





**Fiscal Year 2014-15  
Annual Budget  
Sewer Fund**

**Sewer Fund**



**Fund Description**

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 more than 781 equivalent dwelling units (EDU’s).

**Fund Mission**

The mission of the Sewer Fund is to account for all activities, revenues, expenditures, assets, and liabilities necessary for the collection and treatment of wastewater generated within the City of Carlton.

**Goals and Objectives in FY15**

- Complete construction of the Force Main Project.
- Complete an independent rate study for the City’s sewer rates.
- Prepare Wastewater Treatment Plan Operations and Maintenance Manual.
- Prepare an Emergency Procedures Manual.
- Monitor and test for high strength users.
- Prepare an Inflow and Infiltration Reduction Plan.

**Department Accomplishments in FY14**

- Completed the Monroe Street sewer main design between Kutch and the railroad right-of-way.
- Completed design of the Force Main Project (Grant Street to WWTP) and initiated construction.
- Contracted with Galardi Rothstein to complete an independent rate study for the City’s sewer rates.
- Continued to reserve funds for future capital construction projects.



**Fund Resources and Requirements**

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
<b>Resources</b>							
Beginning Fund Balance	266,540	322,494	215,500	418,160	347,953	347,953	347,953
Total Revenues	439,577	502,571	419,600	502,515	509,000	509,000	509,000
Total Resources Available	706,117	825,065	635,100	920,675	856,953	856,953	856,953
<b>Requirements</b>							
Personnel Services	151,871	188,263	164,941	149,637	157,961	157,961	157,961
Material and Services	164,902	148,642	193,900	177,585	195,300	195,300	195,300
Capital Outlay	1,970		5,000		5,000	5,000	5,000
Transfers	64,880	70,000	245,500	245,500	234,790	234,790	234,790
Debt Service					0	0	0
Contingency			25,759		263,902	263,902	263,902
Total Requirements	383,623	406,905	635,100	572,722	856,953	856,953	856,953
<b>Ending Fund Balance</b>	<b>322,494</b>	<b>418,160</b>	<b>0</b>	<b>347,953</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Revenue Assumptions**

- The Sewer Fund wastewater charges for services to residential, commercial and industrial properties are projected to total \$504,000 during FY2015.
- The sewer rates are scheduled for an increase in July 2014 based on the Consumer Price Index (CPI). This year the increase is 1.6%.
- The new rate will be \$50.06.
- The sewer utility connection fee will be \$150 in FY15

**Expenditure Highlights**

1. Personal service expenses are projected to decrease 4.23%. This is primarily due to the anticipated retirement of the City’s long-time wastewater operator.
2. Material and services expenses are projected to increase 0.72%.
3. The FY15 Budget carries over the bar screen cover project from the prior year.
4. The FY15 Budget provides for the following transfers.
  - 1) **General Fund: Shared Expenses** – This provides a transfer of \$12,890 to the General Fund for internal service costs previously absorbed by the General Fund. Such expenses include utilities at City Hall, the copier, janitorial services, garbage service, office supplies, etc.



- 2) **Capital Improvement Fund** – This transfers \$50,000 to the CIF for sewer system improvements identified in the 5-Year CIP.
- 3) **Capital Improvement Fund** – This transfers \$50,000 to the CIF for the future City Hall project.
- 4) **System Development Fund** – This transfers \$6,400 to the System Development Fund for the Sewer Fund’s SDC payment for the new Public Works building.
- 5) **Debt Service Fund** – This transfers \$115,500 to the Debt Service Fund for payment to Oregon Business Development Department (IFA) loan for the \$1.44m loan on wastewater improvements (Grant Street Pump Station and the force main project).

**Staffing Information**

	Wage Range	Actual 2014-15	Actual 2014-15	Adopted 2013-14	Adopted 2014-15
City Manager	N/A	.34	.34	.34	.34
Public Works Director	35	.40	.40	.40	.40
City Recorder	28	.33	.33	.33	.33
Wastewater Operator	21	.20	.25	.20	.20
Technician	15	.50			
Administrative Assistant	12	.33	.33	.33	.33
Office Assistant	11	.17	.17	.17	.17
Parks Maintenance Worker	7	.10	.58	.10	.10
<b>Total FTE's</b>		<b>2.40</b>	<b>2.40</b>	<b>1.87</b>	<b>1.87</b>

**Performance Measurements**

	2011-12	2012-13	2013-14
Sanitary Sewer Overflow Rate (overflows/system mile)	0	.20	0
Total Sanitary Sewer Overflows	0	1	0
Number of Lines Maintained by Vector Truck	17	17	17
Total Wastewater Treated	101 mg	117mg	115mg
Total Customer Accounts	725	781	781
Employee Missed Days Due to Accidents/Injuries	0	0*	0

**Note:** One position that performs water and wastewater duties missed 90 days in FY13.

**Department Summary**

The Sewer Department provides reliable service to the community. However, the system is experiencing a high number of high cost issues on the mechanical side ranging from higher than expected bypasses to the N. Yamhill River, and an overflow of the lagoons during heavy rain periods during this past winter. Some of the bypasses should be resolved with the completion of the force main project however, City staff and the City Engineer plan to meet with the Oregon Department of Environmental Quality (DEQ) to identify corrective actions to pursue during the next five years.

**Sewer Fund Revenues**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Resources</b>		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
013-000-400100	Beginning Fund Balance	266,540	322,494	215,500	418,160	347,953	347,953	347,953
<b>Revenues</b>								
013-000-400400	Interest	1,230	1,542	1,000	1,105	1,100	1,100	1,100
013-000-402700	Misc. Revenues	383						
013-000-404400	Sewer Receipts	436,765	500,129	415,000	497,510	504,000	504,000	504,000
013-000-404500	Hookup Fees	1,200	900	600	900	900	900	900
013-000-404800	Land Lease for Ag Use			3,000	3,000	3,000	3,000	3,000
<b>Revenues</b>		<b>\$439,577</b>	<b>\$502,571</b>	<b>\$419,600</b>	<b>\$502,515</b>	<b>\$509,000</b>	<b>\$509,000</b>	<b>\$509,000</b>
<b>Transfers</b>								
<b>Total Revenues</b>		<b>\$439,577</b>	<b>\$502,571</b>	<b>\$419,600</b>	<b>\$502,515</b>	<b>\$509,000</b>	<b>\$509,000</b>	<b>\$509,000</b>
<b>Total Resources</b>		<b>\$706,117</b>	<b>\$825,065</b>	<b>\$635,100</b>	<b>\$920,675</b>	<b>\$856,953</b>	<b>\$856,953</b>	<b>\$856,953</b>

**Sewer Fund Requirements**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
<b>Personal Services</b>								
013-130-500000	Salary	94,517	115,735	97,353	97,804	101,384	101,384	101,384
013-130-300005	Standby/Overtime			4,924	1,200	2,500	2,500	2,500
013-130-504600	Unemployment	1,247	1,968	1,895	1,637	2,100	2,100	2,100
013-130-504700	Social Security	7,230	8,854	7,824	7,482	7,947	7,947	7,947
013-130-504800	Health Insurance	34,097	42,588	36,527	31,915	34,660	34,660	34,660
013-130-504900	Workers' Comp.	4,036	6,072	4,592	3,899	3,100	3,100	3,100
013-130-505000	Retirement	10,744	13,046	11,826	5,700	6,270	6,270	6,270
<b>Total Personal Services</b>		<b>\$151,871</b>	<b>\$188,263</b>	<b>\$164,941</b>	<b>\$149,637</b>	<b>\$157,961</b>	<b>\$157,961</b>	<b>\$157,961</b>
<b>Employee FTEs</b>		<b>2.4</b>	<b>2.4</b>	<b>1.87</b>	<b>1.87</b>	<b>1.87</b>	<b>1.87</b>	<b>1.87</b>
<b>Material and Services</b>								
013-130-600200	Utilities - PGE	26,421	19,327	25,000	27,500	25,000	25,000	25,000
013-130-600201	Telecommunications	2,708	3,397	4,000	5,100	5,500	5,500	5,500
013-130-600401	Janitorial Services	226	239	300	650	650	650	650
013-130-600450	Garbage Service	262	274	400	275	400	400	400
013-130-600500	IT Services	4,662	5,293	3,700	9,600	6,000	6,000	6,000
013-130-600550	Billing Company Costs	5,548	5,884	5,000	4,800	5,000	5,000	5,000
013-130-600600	Travel and Training	721	1,067	1,000	760	1,500	1,500	1,500
013-130-600800	Attorney Fees	1,239	1,201	3,000	2,000	3,000	3,000	3,000
013-130-600850	Audit	5,810	5,062	4,500	5,250	5,500	5,500	5,500
013-130-601700	Insurance	6,043	7,286	9,000	9,550	10,000	10,000	10,000
013-130-603300	Chemicals	25,778	27,124	25,000	30,000	30,000	30,000	30,000
013-130-604800	Testing	5,409	5,939	5,000	4,700	5,000	5,000	5,000
013-130-607000	Utility Locates		330	1,500	900	1,500	1,500	1,500
013-130-608000	Maintenance	46,099	33,547	70,000	60,000	60,000	60,000	60,000
013-130-608001	Office Supplies	1,473	1,490	1,000	1,850	2,000	2,000	2,000
013-130-608020	Sewer Lateral Repairs	9,190	5,334					
013-130-608040	Scheduled Line Maint.	9,135	10,295					
013-130-608050	Vehicle Fuel	3,002	2,911	3,750	3,100	3,750	3,750	3,750
013-130-608100	Misc. Expenses	384	368					
013-130-608150	Rock/Gravel	1,877	3,195	5,000	2,500	5,000	5,000	5,000
013-130-608200	Vehicle Maintenance	501	1,314	2,000	1,800	2,000	2,000	2,000
013-130-608250	Permits			1,000	1,000	1,000	1,000	1,000
013-130-608300	Engineering Expense	2,099	6,770	7,500	5,500	7,500	7,500	7,500
013-130-608600	Professional Services	6,319	995	16,250	750	15,000	15,000	15,000
<b>Total Material and Services</b>		<b>\$164,902</b>	<b>\$148,642</b>	<b>\$193,900</b>	<b>\$177,585</b>	<b>\$195,300</b>	<b>\$195,300</b>	<b>\$195,300</b>
<b>Capital Outlay</b>								
013-130-620500	New Equipment	1,970						
	Bar Screen Cover			5,000		5,000	5,000	5,000
<b>Total Capital Outlay</b>		<b>\$1,970</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>

**Sewer Fund Requirements**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
<b>Transfers</b>								
013-130-630300	Gen. Fund: Shared Exp.					12,890	12,890	12,890
013-130-630450	V/E Repl. Fund: PW Veh.		5,000	5,000	5,000			
013-130-630400	CIF: Sewer Projects		55,000	100,000	100,000	50,000	50,000	50,000
013-130-630425	CIF: Facilities - City Hall			25,000	25,000	50,000	50,000	50,000
013-130-630435	System Development Fund					6,400	6,400	6,400
013-130-630600	Debt Service Fund			115,500	115,500	115,500	115,500	115,500
013-130-630500	Resv. Fund: Swr Resrv.	54,880						
013-130-630535	CIF: PW Bldg	10,000	10,000					
<b>Total Transfers</b>		<b>\$64,880</b>	<b>\$70,000</b>	<b>\$245,500</b>	<b>\$245,500</b>	<b>\$234,790</b>	<b>\$234,790</b>	<b>\$234,790</b>
<b>Debt Service</b>								
<b>Total Debt Service</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency/Unappropriated</b>								
013-130-640000	Operating Contingency			25,759	0	263,902	263,902	263,902
013-130-800000	Unapprop. Fund Balance							
<b>Total Cont./Unapprop.</b>		<b>\$0</b>	<b>\$0</b>	<b>\$25,759</b>	<b>\$0</b>	<b>\$263,902</b>	<b>\$263,902</b>	<b>\$263,902</b>

**Sewer Fund Revenues and Requirements**

<b>Resources</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Adopted 2013-14</b>	<b>Estimate 2013-14</b>	<b>Proposed 2014-15</b>	<b>Approved 2014-15</b>	<b>Adopted 2014-15</b>
Beginning Fund Balance	266,540	322,494	215,500	418,160	347,953	347,953	347,953
Revenues	439,577	502,571	419,600	502,515	509,000	509,000	509,000
Transfers	0	0	0	0	0	0	0
<b>Total Resources</b>	<b>\$706,117</b>	<b>\$825,065</b>	<b>\$635,100</b>	<b>\$920,675</b>	<b>\$856,953</b>	<b>\$856,953</b>	<b>\$856,953</b>
<b>Requirements</b>							
Personal Services	151,871	188,263	164,941	149,637	157,961	157,961	157,961
Material and Services	164,902	148,642	193,900	177,585	195,300	195,300	195,300
Capital Outlay	1,970		5,000		5,000	5,000	5,000
Transfers	64,880	70,000	245,500	245,500	234,790	234,790	234,790
Debt Service					0	0	0
Cont./Unapprop.			25,759		263,902	263,902	263,902
<b>Total Requirements</b>	<b>\$383,623</b>	<b>\$406,905</b>	<b>\$635,100</b>	<b>\$572,722</b>	<b>\$856,953</b>	<b>\$856,953</b>	<b>\$856,953</b>
<b>Over/Under (+/-)</b>	322,494	418,160	0	347,953	0	0	0
<b>Ending Fund Balance</b>	<b>\$322,494</b>	<b>\$418,160</b>	<b>\$0</b>	<b>\$347,953</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





**Fiscal Year 2014-15  
Annual Budget  
System Development Fund**



**System Development Fund**

System development charges (SDC) are a one-time fee authorized by statute and imposed on new development and certain types of redevelopment. The fees are intended to recover a fair share of the costs of existing and planning infrastructure that provide capacity to serve new growth. Charges may be used for planning, design and construction of system improvements. These charges are collected for water, sanitary sewer, storm drainage, transportation and parks. The fees are charged as part of the permit process and paid at the time the building permit is issued. Specific future projects are outlined in the Capital Improvement Plan (CIP), of this budget.

**Revenue Assumptions**

The FY15 Budget includes a CPI increase of 1.6% that will go into effect on July 1, 2014. The City is estimating six new homes will be constructed during in this budget cycle.

**System Development Fund - Resources**

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
<b>Water SDC</b>							
Beginning Fund Balance	148,569	190,629	120,271	154,094	195,536	195,536	195,536
Total Revenue	42,061	47,468	27,901	41,442	49,546	49,546	49,546
<b>Total Water</b>	<b>190,630</b>	<b>238,097</b>	<b>148,172</b>	<b>195,536</b>	<b>245,082</b>	<b>245,082</b>	<b>245,082</b>
<b>Sewer SDC</b>							
Beginning Fund Balance	277,583	297,532	249,216	236,465	244,530	244,530	244,530
Total Revenue	39,950	38,933	25,449	45,440	46,294	46,294	46,294
<b>Total Sewer</b>	<b>317,533</b>	<b>336,465</b>	<b>274,665</b>	<b>281,905</b>	<b>290,824</b>	<b>290,824</b>	<b>290,824</b>
<b>Transportation SDC</b>							
Beginning Fund Balance	8,360	28,296	12,496	19,042	18,730	18,730	18,730
Total Revenue	19,936	19,246	13,160	19,688	19,740	19,740	19,740
<b>Total Transportation</b>	<b>28,296</b>	<b>47,542</b>	<b>25,656</b>	<b>38,730</b>	<b>38,470</b>	<b>38,470</b>	<b>38,470</b>
<b>Parks SDC</b>							
Beginning Fund Balance	204,674	215,373	200,000	225,589	172,095	172,095	172,095
Total Revenue	10,699	10,216	7,250	10,636	10,606	10,606	10,606
<b>Total Parks</b>	<b>215,373</b>	<b>225,589</b>	<b>207,250</b>	<b>236,225</b>	<b>182,701</b>	<b>182,701</b>	<b>182,701</b>
<b>Stormwater SDC</b>							
Beginning Fund Balance	67,592	78,713	76,629	89,407	101,150	101,150	101,150
Total Revenue	11,121	10,694	7,495	11,743	18,112	18,112	18,112
<b>Total Stormwater</b>	<b>78,713</b>	<b>89,407</b>	<b>84,124</b>	<b>101,150</b>	<b>119,262</b>	<b>119,262</b>	<b>119,262</b>
<b>TOTAL SDC FUNDS</b>							
Beginning Balances	706,778	810,543	658,612	724,597	732,041	732,041	732,041
Total Revenues	123,767	126,557	81,255	128,949	144,298	144,298	144,298
<b>TOTAL SD RESOURCES AVAILABLE</b>	<b>\$830,545</b>	<b>\$937,100</b>	<b>\$739,867</b>	<b>\$853,546</b>	<b>\$876,339</b>	<b>\$876,339</b>	<b>\$876,339</b>



System Development Fund - Requirements

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
<b>Water SDC</b>							
Transfer Out - Reserve Fund		84,003					
Material and Services						25,000	25,000
Capital Outlay						220,082	220,082
Operating Contingency			148,172		245,082		
<b>Total Water</b>		<b>84,003</b>	<b>148,172</b>		<b>245,082</b>	<b>245,082</b>	<b>245,082</b>
<b>Sewer SDC</b>							
Sewer Improvement Constr.	20,000						
Transfer: CIF Force Main			37,375	37,375			
Transfer: Reserve Fund		100,000					
Material and Services						25,000	25,000
Capital Outlay						265,824	265,824
Operating Contingency			237,290		290,824		
<b>Total Sewer</b>	<b>20,000</b>	<b>100,000</b>	<b>274,665</b>	<b>37,375</b>	<b>290,824</b>	<b>290,824</b>	<b>290,824</b>
<b>Transportation SDC</b>							
Transfer: CIF-Monroe SCA			20,000	20,000			
Transfer: CIF-ODOT Flex Fund		28,500					
Material and Services						5,000	5,000
Capital Outlay						33,470	33,470
Operating Contingency			5,656		38,470		
<b>Total Transportation</b>		<b>28,500</b>	<b>25,656</b>	<b>20,000</b>	<b>38,470</b>	<b>38,470</b>	<b>38,470</b>
<b>Parks SDC</b>							
Transfer: CIF-Hawn Creek Park: PI			26,223	26,223			
Transfer: CIF-Lg. Day-Use			37,907	37,907			
Material and Services						25,000	25,000
Capital Outlay						157,701	157,701
Operating Contingency			143,120		182,701		
<b>Total Parks</b>			<b>207,250</b>	<b>64,130</b>	<b>182,701</b>	<b>182,701</b>	<b>182,701</b>
<b>Stormwater SDC</b>							
Material and Services						25,000	25,000
Capital Outlay						94,262	94,262
Operating Contingency			84,124		119,262		
<b>Total Stormwater</b>			<b>84,124</b>		<b>119,262</b>	<b>119,262</b>	<b>119,262</b>
<b>TOTAL SD REQUIREMENTS</b>	<b>\$20,000</b>	<b>\$212,503</b>	<b>\$739,867</b>	<b>\$121,505</b>	<b>\$876,339</b>	<b>\$876,339</b>	<b>\$876,339</b>

**Note:** In prior years each SDC type had its own fund. The FY2014-15 Budget consolidates all SDCs into one fund. Prior year detail sheet can be view in the Appendix for Inactive Funds.

**System Development Fund - Revenues**

Resources		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2011-12	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15
<b>Water SDC</b>								
020-000-400100	Beginning Fund Balance	148,569	190,629	120,271	154,094	195,536	195,536	195,536
014-000-400400	Interest	672	787	580	564	900	900	900
020-000-400410	Reimbursement	27,666	31,204	18,263	27,324	27,834	27,834	27,834
020-000-400425	Compliance	1,745	1,965	1,150	1,723	1,758	1,758	1,758
020-000-400800	SDC Recpts/Improv'mts	11,978	13,512	7,908	11,831	12,054	12,054	12,054
020-000-400100	Transfers	0	0	0	0	7,000	7,000	7,000
	<b>Total Resources</b>	<b>190,630</b>	<b>238,097</b>	<b>148,172</b>	<b>195,536</b>	<b>245,082</b>	<b>245,082</b>	<b>245,082</b>
<b>Sewer SDC</b>								
020-000-400100	Beginning Fund Balance	277,583	297,532	249,216	236,465	244,530	244,530	244,530
020-000-403801	Total Revenues	39,950	38,933	25,449	45,440	39,894	39,894	39,894
020-000-403802	Transfers	0	0	0	0	6,400	6,400	6,400
	<b>Total Resources</b>	<b>317,533</b>	<b>336,465</b>	<b>274,665</b>	<b>281,905</b>	<b>290,824</b>	<b>290,824</b>	<b>290,824</b>
<b>Transportation SDC</b>								
020-000-400100	Beginning Fund Balance	8,360	28,296	12,496	19,042	18,730	18,730	18,730
020-000-403805	Total Revenues	19,936	19,246	13,160	19,688	19,740	19,740	19,740
	<b>Total Resources</b>	<b>28,296</b>	<b>47,542</b>	<b>25,656</b>	<b>38,730</b>	<b>38,470</b>	<b>38,470</b>	<b>38,470</b>
<b>Parks SDC</b>								
020-000-400100	Beginning Fund Balance	204,674	215,373	200,000	225,589	172,095	172,095	172,095
020-000-403810	Total Revenues	10,699	10,216	7,250	10,636	10,606	10,606	10,606
	<b>Total Resources</b>	<b>215,373</b>	<b>225,589</b>	<b>207,250</b>	<b>236,225</b>	<b>182,701</b>	<b>182,701</b>	<b>182,701</b>
<b>Stormwater SDC</b>								
020-000-400100	Beginning Fund Balance	67,592	78,713	76,629	89,407	101,150	101,150	101,150
020-000-403815	Total Revenues	11,121	10,694	7,495	11,743	11,282	11,282	11,282
020-000-403820	Transfers	0	0	0	0	6,830	6,830	6,830
	<b>Total Resources</b>	<b>78,713</b>	<b>89,407</b>	<b>84,124</b>	<b>101,150</b>	<b>119,262</b>	<b>119,262</b>	<b>119,262</b>
<b>Total SD Resources</b>								
	<b>Water</b>	190,630	238,097	148,172	195,536	245,082	245,082	245,082
	<b>Sewer</b>	317,533	336,465	274,665	281,905	290,824	290,824	290,824
	<b>Transportation</b>	28,296	47,542	25,656	38,730	38,470	38,470	38,470
	<b>Parks</b>	215,373	225,589	207,250	236,225	182,701	182,701	182,701
	<b>Stormwater</b>	78,713	89,407	84,124	101,150	119,262	119,262	119,262
	<b>Grand Total</b>	<b>\$830,545</b>	<b>\$937,100</b>	<b>\$739,867</b>	<b>\$853,546</b>	<b>\$876,339</b>	<b>\$876,339</b>	<b>\$876,339</b>

**System Development Fund - Requirements**

Requirements		Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
<b>Water SDC</b>								
020-200-600905	Improvement	0	0	0	0	0	8,333	8,333
020-200-600910	Reimbursement					0	8,333	8,333
020-200-600925	Compliance					0	8,334	8,334
020-200-630100	Capital Outlay	0	0	0	0	0	220,082	220,082
	Transfers	0	84,003	0	0	0	0	0
	Contingency	0	0	148,172	0	245,082	0	0
	<b>Sub-Total</b>	<b>0</b>	<b>84,003</b>	<b>148,172</b>	<b>0</b>	<b>245,082</b>	<b>245,082</b>	<b>245,082</b>
<b>Sewer SDC</b>								
020-200-608000	Material and Services	0	0	0	0	0	25,000	25,000
020-200-630200	Capital Outlay	20,000	0	0	0	0	265,824	265,824
	Transfers	0	100,000	37,375	37,375	0	0	0
	Contingency	0	0	237,290	0	290,824	0	0
	<b>Sub-Total</b>	<b>20,000</b>	<b>100,000</b>	<b>274,665</b>	<b>37,375</b>	<b>290,824</b>	<b>290,824</b>	<b>290,824</b>
<b>Transportation SDC</b>								
020-200-608100	Material and Services	0	0	0	0	0	5,000	5,000
020-200-630300	Capital Outlay	0	0	0	0	0	33,470	33,470
	Transfers	0	28,500	20,000	20,000	0	0	0
	Contingency	0	0	5,656	0	38,470	0	0
	<b>Sub-Total</b>	<b>0</b>	<b>28,500</b>	<b>25,656</b>	<b>20,000</b>	<b>38,470</b>	<b>38,470</b>	<b>38,470</b>
<b>Parks SDC</b>								
020-200-608200	Material and Services	0	0	0	0	0	25,000	25,000
020-200-630400	Capital Outlay	0	0	0	0	0	157,701	157,701
	Transfers	0	0	64,130	64,130	0	0	0
	Contingency	0	0	143,120	0	182,701	0	0
	<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>207,250</b>	<b>64,130</b>	<b>182,701</b>	<b>182,701</b>	<b>182,701</b>
<b>Stormwater SDC</b>								
020-200-608300	Material and Services	0	0	0	0	0	25,000	25,000
020-200-630500	Capital Outlay	0	0	0	0	0	94,262	94,262
	Contingency	0	0	84,124	0	119,262	0	0
	<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>84,124</b>	<b>0</b>	<b>119,262</b>	<b>119,262</b>	<b>119,262</b>
<b>Total SD Requirements</b>								
	<b>Water</b>	0	84,003	148,172	0	245,082	245,082	245,082
	<b>Sewer</b>	20,000	100,000	274,665	37,375	290,824	290,824	290,824
	<b>Transportation</b>	0	28,500	25,656	20,000	38,470	38,470	38,470
	<b>Parks</b>	0	0	207,250	64,130	182,701	182,701	182,701
	<b>Stormwater</b>	0	0	84,124	0	119,262	119,262	119,262
	<b>Grand Total</b>	<b>\$20,000</b>	<b>\$212,503</b>	<b>\$739,867</b>	<b>\$121,505</b>	<b>\$876,339</b>	<b>\$876,339</b>	<b>\$876,339</b>



This page intentionally left blank



**Fiscal Year 2014-15  
Annual Budget  
Capital Improvement Fund**



## Capital Improvement Fund

### Fund Description

The Capital Improvement Fund (CIF) was established to provide an accounting of all revenues and expenditures for all capital projects (i.e. water, sewer, storm, transportation, parks) whether they are engineering or construction.

### Fund Mission

Provide a single fund from which all capital projects can be administered and accounted for.

### Revenue Assumptions

The CIF will continue to maintain large cash reserves anticipating large capital construction projects. The fund anticipates:

- \$50,000 SCA payment from ODOT;
- Grant funds from ORPD (\$75,000) for the large day-use facility, Community Development Block Grant funds to complete the Water Master Plan (\$39,810) and \$50,000 from Oregon Business to initiate the water distribution line project in the downtown business district.
- Loan proceeds are anticipated to complete wastewater pump station project and to initiate the Meadow Lake Transmission Line Project.
- The General Fund will contribute \$75,000 to the pool house and general park projects.

### Expenditure Highlights

#### Facilities/Special Projects

- The Budget continues to consolidate funds for the City Hall project. \$190,500 was reserved through FY14 and FY15 continues inter-fund contributions including the General Fund (\$60,000), Water Fund (\$25,000) and Sewer Fund (\$50,000). The General Fund's contribution is made through the sale of City-owned property at the southeast corner of E. Main and 6<sup>th</sup> Streets.
- \$10,000 is also transferred from the General Fund for replacement of two entrance signs. This will complete the City's two year program to replace all four signs.

#### Parks Projects

- Pool House Replacement Project (\$50,000 from the General Fund). This is designated as a high priority project due to the dilapidated condition of the pool house. The City Council intends to submit a General Obligation Bond to the voters in November to reconstruct the pool house. Total funds including the FY15 contribution is \$130,000.
- General Park Projects (\$25,000 from the General Fund). This is combined with existing funds for general park projects. Total funds including the FY15 contribution is \$33,096.
- Hawn Creek Park Phase I. The CIF has \$26,223 earmarked for this project. This will primarily focus on a walking trail, signage and irrigation improvements.





- Large Day-Use/Picnicking Pavilion-Shelter. The FY15 Budget includes a \$75,000 grant award from Oregon Parks and Recreation (OPRD); a \$20,000 contribution from the Walk in the Park Foundation received from the Oregon Community Foundation; and, \$37,907 earmarked from Park SDCs. The total construction budget for this project is \$132,907.
- The CIF maintains \$25,000 for Skate Park Facility Project. The Skate Park ad hoc advisory committee is currently working on the project's design and fundraising.

#### Transportation Projects

- The South 3<sup>rd</sup> Street/Polk Street Flexible Fund Project. This project is primarily funded by an ODOT Flexible Fund grant with a \$28,500 match provided by the City from the Transportation SDC Fund. Design is being completed and FY15 will assemble the project funding package.
- The Monroe Street Construction Project (\$50,000 ODOT-SCA/\$75,000 from the Street Fund/\$75,000 miscellaneous/\$20,000 Transportation SDC). This is a component of a larger project including street, curb, gutter and sidewalk, water, sanitary sewer and stormwater.
- Sidewalk Repair and Replacement Project. The CIF currently has \$25,000 for this project from FY14 carryover and the General Fund transfers an additional \$25,000 in FY15. Total funds including the FY15 contribution is \$50,000. This is designated as a high priority project due to the deteriorating condition of many City sidewalks.

#### Water Projects

- The Water Master Plan update will be completed during the 2014 summer.
- The Meadow Lake Transmission Line Project is anticipated to begin late spring 2015. The City Engineer is currently designing the project which should be completed late 2014. The City anticipates an IFA loan for the project in the range of \$2m - \$2.5m. The City also has water reserves and urban renewal as local resources to assist with the project.
- The Water Distribution System Improvement Project: Downtown Business District has been approved by the state "Regional Solutions" program. The project will make water distribution improvements downtown and, coupled with the transmission line project this should provide sufficient capacity for hydrants to meet fire flow requirements. The City anticipates \$500,000 from the state and will contribute at least \$90,000 toward the project depending on final project design. The City's contribution will be targeted to the Monroe Street Project.
- The FY15 Budget includes \$25,000 for expenses related to the Yamhill Regional Water Authority Project. This is a magnitude of cost estimate of Carlton's possible share of costs during the next 12 months to participate in the regional water project with MWL, Dayton and Lafayette.
- The remaining undedicated funds for water improvements are set aside as contingency that requires Council action for use.



### **Sewer Projects**

The FY15 Budget prepares for a two large sewer capital improvement projects:

- The Force Main Project will be completed during the 2014 summer with the boring under the river. Construction of this project is paid for through a combination of resources including an IFA loan, Sewer SDCs and sewer capital reserves.
- Monroe Street SCA Project (\$76,000). This is the estimated cost to replace and upsize the sewer line in Monroe Street from Kutch to the railroad right-of-way.

### **Stormwater Projects**

- Monroe Street SCA Project (\$72,000). This is the estimated cost to provide stormwater improvements in Monroe Street from Kutch to the railroad right-of-way. At this time funding has not been identified for this project.

**Capital Improvement Fund Revenue**

		<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Adopted 2013-14</b>	<b>Estimate 2013-14</b>	<b>Proposed 2014-15</b>	<b>Approved 2014-15</b>	<b>Adopted 2014-15</b>
017-000-400100	Beginning Fund Balance	86	205	351,720	41,569	1,099,743	1,099,743	1,099,743
<b>Resources</b>								
<b>Revenues</b>								
	Interest	470	1,383	0	0	0	0	0
017-000-406001	Intergovernmental	0	0	275,000	0	50,000	50,000	50,000
017-000-407000	Grants	0	50,936	112,000	41,254	164,810	164,810	164,810
017-000-630350	Loans	1,122,997	42,864	0	295,460	141,930	141,930	141,930
017-000-420700	Miscellaneous	0	0	147,000	0	147,000	147,000	147,000
<b>Total Revenues</b>		<b>1,123,467</b>	<b>95,183</b>	<b>534,000</b>	<b>336,714</b>	<b>503,740</b>	<b>503,740</b>	<b>503,740</b>
	Transfer In	0	425,546	1,465,866	1,557,109	400,000	400,000	400,000
<b>Total Resources</b>		<b>1,123,553</b>	<b>520,934</b>	<b>2,351,586</b>	<b>1,935,392</b>	<b>2,003,483</b>	<b>2,003,483</b>	<b>2,003,483</b>

**Capital Improvement Fund Requirements**

017-171-630500	Facilities/Spec. Projects	0	264,472	200,500	141,771	335,500	335,500	335,500
017-172-630500	Parks Projects	0	5,407	198,676	28,543	347,226	347,226	347,226
017-173-630500	Transportation Projects	0	26,394	470,000	11,476	280,630	280,630	280,630
017-174-630500	Water Projects	0	65,557	570,200	276,391	579,055	579,055	579,055
017-175-630500	Sewer Projects	1,123,348	117,535	561,000	377,468	389,072	389,072	389,072
017-176-630500	Storm Projects	0	0	72,000	15,435	72,000	72,000	72,000
<b>Total Requirements</b>		<b>1,123,348</b>	<b>479,365</b>	<b>2,072,376</b>	<b>851,084</b>	<b>2,003,483</b>	<b>2,003,483</b>	<b>2,003,483</b>

**Contingency/Unappropriated**

Operating Contingency				279,210				
Unapprop. Fund Balance								
<b>Total Cont./Unapprop.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$279,210</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Capital Improvement Fund Revenue**

<b>Resources</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Adopted 2013-14</b>	<b>Estimate 2013-14</b>	<b>Proposed 2014-15</b>	<b>Approved 2014-15</b>	<b>Adopted 2014-15</b>
Beginning Fund Balance	\$86	\$205	\$351,720	\$41,569	\$1,099,743	\$1,099,743	\$1,099,743
Revenues	\$1,123,467	\$95,183	\$534,000	\$336,714	\$503,740	\$503,740	\$503,740
Transfers	\$0	\$425,546	\$1,465,866	\$1,557,109	\$400,000	\$400,000	\$400,000
<b>Total Resources</b>	<b>\$1,123,553</b>	<b>\$520,934</b>	<b>\$2,351,586</b>	<b>\$1,935,392</b>	<b>\$2,003,483</b>	<b>\$2,003,483</b>	<b>\$2,003,483</b>

<b>Requirements</b>							
Personal Services							
Material and Services							
Capital Outlay	\$1,123,348	\$479,365	\$2,072,376	\$851,084	\$2,003,483	\$2,003,483	\$2,003,483
Transfers							
Debt Service							
Cont./Unapprop.			\$279,210				
<b>Total Requirements</b>	<b>\$1,123,348</b>	<b>\$479,365</b>	<b>\$2,351,586</b>	<b>\$851,084</b>	<b>\$2,003,483</b>	<b>\$2,003,483</b>	<b>\$2,003,483</b>
<b>Over/Under (+/-)</b>	<b>\$205</b>	<b>\$41,569</b>	<b>\$0</b>	<b>\$1,084,308</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$205</b>	<b>\$41,569</b>	<b>\$0</b>	<b>\$1,084,308</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Fiscal Year 2014-15  
Annual Budget  
Debt Service Fund**



**Debt Service Fund**

**Fund Description**

The Debt Service Fund is used to account for the financial resources acquired and used for the payment of long-term debt principal and interest for the acquisition, repair or construction of major capital facilities such as buildings, streets, sidewalks, water lines, sewer lines, and storm drains.

**Fund Mission**

Provide an accounting of revenues, expenditures and fund balance to pay the general long-term and short-term debt principal and interest obligations of the City of Carlton.

**Revenue Assumptions**

- \$29,585 transferred from the General Fund to pay principal and interest on the Sterling Bank Loan and the Wells Fargo Loan.
- \$168,040 transferred from the Water Fund to pay principal and interest on the Water Revenue Bonds Series 2007 and the OBDD Safe Drinking Water Revolving Loan #S99099.
- \$115,500 transferred from the Sewer Fund to pay principal and interest on the OBDD loan for sewer improvement.

**Fund Resources and Requirements**

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
<b>Resources</b>							
Beginning Fund Balance	0	0	0	0	0	0	0
Revenues							
Transfer: General Fund			29,585	29,585	29,585	29,585	29,585
Transfer: Water Fund	81,598	79,698	164,540	164,540	168,040	168,040	168,040
Transfer: Sewer Fund			115,500	110,320	115,500	115,500	115,500
Total Resources Available			309,625	304,445	313,125	313,125	313,125

**Expenditure Highlights – FY15**

	Principal	Interest	Bond Fee	Total
Sterling Bank Loan #208002133-901 Mortgage (Monroe Street Property)	4,657	7,410		12,067
Wells Fargo Loan – Tax Exempt Long-Term Limited Obligation Note – Series 2005 (Main Street Property)	12,326	5,192		17,518
Water Revenue Bonds Series 2007 – US Bank	45,000	35,898		80,898
Safe Drinking Water Revolving Loan #S99099 - OBDD	72,518	14,224		86,742
Oregon Business Development Department #Y09002	0	115,500		115,500
Bond Fees			400	400
<b>Total</b>	<b>134,501</b>	<b>178,224</b>	<b>400</b>	<b>\$313,125</b>

**Debt Service Fund Revenue**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Resources</b>		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
026-000-400100	Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Revenues</b>								
026-000-403700	Transfer: General Fund			29,585	29,585	29,585	29,585	29,585
026-000-403800	Transfer: Water Fund	81,598	79,698	164,540	164,540	168,040	168,040	168,040
026-000-403900	Transfer: Sewer Fund			115,500	110,320	115,500	115,500	115,500
<b>Total Transfers</b>		\$81,598	\$79,698	\$309,625	\$304,445	\$313,125	\$313,125	\$313,125
<b>Total Resources</b>		\$81,598	\$79,698	\$309,625	\$304,445	\$313,125	\$313,125	\$313,125

**Debt Service Fund Requirements**

<b>Debt Service</b>								
026-260-620500	Wtr Bnd Sries 2007 (Prin.)	40,000	40,000	40,000	40,000	45,000	45,000	45,000
026-260-620510	Wells Fargo - Principal			11,722	11,722	12,326	12,326	12,326
026-260-620520	Wells Fargo Loan - Int.			5,796	5,796	5,192	5,192	5,192
026-260-620530	Sterling Bank Loan			4,405	4,405	4,657	4,657	4,657
026-260-620540	Sterling Bank Loan Int.			7,662	7,662	7,410	7,410	7,410
026-260-620550	Wtr Bnd Sries 2007 (Int.)	41,598	39,698	37,798	37,798	35,898	35,898	35,898
026-260-620600	OBDD SWRL S99099 (Prin)			71,800	71,800	72,518	72,518	72,518
026-260-620610	OBDD SWRL S99099 (Int.)			14,942	14,942	14,224	14,224	14,224
026-260-620700	OBDD Y09002-Swr. (Prin.)			66,798				
026-260-620710	OBDD Y09002-Swr. (Int.)			48,702	110,320	115,500	115,500	115,500
026-260-620660	Bond Fees					400	400	400
<b>Total Debt Service</b>		\$81,598	\$79,698	\$309,625	\$304,445	\$313,125	\$313,125	\$313,125

**Contingency/Unappropriated**

Operating Contingency								
Unapprop. Fund Balance								
<b>Total Cont./Unapprop.</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**Debt Service Fund Revenues and Requirements**

<b>Resources</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Adopted 2013-14</b>	<b>Estimate 2013-14</b>	<b>Proposed 2014-15</b>	<b>Approved 2014-15</b>	<b>Adopted 2014-15</b>
Beginning Fund Balance							
Revenues							
Transfers	81,598	79,698	309,625	304,445	313,125	313,125	313,125
<b>Total Resources</b>	<b>\$81,598</b>	<b>\$79,698</b>	<b>\$309,625</b>	<b>\$304,445</b>	<b>\$313,125</b>	<b>\$313,125</b>	<b>\$313,125</b>

<b>Requirements</b>							
Personal Services							
Material and Services							
Capital Outlay							
Transfers							
Debt Service	81,598	79,698	309,625	304,445	313,125	313,125	313,125
Cont./Unapprop.							
<b>Total Requirements</b>	<b>\$81,598</b>	<b>\$79,698</b>	<b>\$309,625</b>	<b>\$304,445</b>	<b>\$313,125</b>	<b>\$313,125</b>	<b>\$313,125</b>
<b>Over/Under (+/-)</b>			0	0	0	0	
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





**Fiscal Year 2014-15  
Annual Budget  
Vehicle/Equipment Replacement Fund**



**Vehicle/Equipment Replacement Fund**

**Fund Description**

ORS 294.525 authorizes the establishment of reserve funds. Municipalities, by ordinance or resolution, may establish one or more reserves to hold moneys to be accumulated and expended for the purposes described in this section. Every ten years, the fund is required to be reviewed by the governing body to determine if the fund will continue or be abolished.

**Fund Mission**

The mission of the Vehicle and Equipment Replacement Fund is to act as a reserve and replacement fund for future purchases related to vehicles, rolling and non-rolling stock and equipment.

**Revenue Assumptions**

The fund will receive a transfer of \$2,000 from the General Fund for the future replacement of the City's administrative vehicle.

**Fund Resources and Requirements**

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
<b>Resources</b>							
Beginning Fund Balance	302,446	539,406	739,028	740,584	69,223	69,223	69,223
Total Revenues	236,960	538,224	27,000	22,000	2,000	2,000	2,000
Total Resources Available	539,406	1,077,630	766,028	762,584	71,223	71,223	71,223
<b>Requirements</b>							
Capital Outlay	0	0	40,000	9,000	20,000	20,000	20,000
Transfers	0	337,046	684,361	684,361	0	0	0
Contingency	0	0	41,667	0	51,223	51,223	51,223
Total Requirements	0	337,046	766,028	693,361	71,223	71,223	71,223
<b>Ending Fund Balance</b>	<b>539,406</b>	<b>740,584</b>	<b>0</b>	<b>69,223</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Highlights**

- Public Works Replacement Truck (\$20,000) - The General, Street, Water and Sewer Funds each contributed funds in prior years to the VERF to purchase a vehicle in the Public Works Department replacing a 1994 Ranger with 300,000 miles.

**Vehicle/Equipment Replacement Fund**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
	<b>Resources</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
027-000-400100	Beginning Fund Balance	\$302,446	\$539,406	\$739,028	\$740,584	\$69,223	\$69,223	\$69,223
	<b>Revenues</b>							
027-000-400400	Interest	80	175					
027-000-420420	Equipment Reserve	12,000						
027-000-422422	Water Reserve	75,000						
027-000-423423	Sewer Reserve	54,880	55,000					
027-000-424424	Park Reserve	5,000						
027-000-425125	Bldg Reserve	30,000						
	<b>Revenues</b>	<b>176,960</b>	<b>55,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
027-000-401420	Transfer: GF		2,000	7,000	7,000	2,000	2,000	2,000
027-000-401425	Transfer: GF/Pool House		20,000					
027-000-401440	Trans: GF to Bldg Res		30,000					
027-000-401450	Trans: GF to Park Res		22,046					
027-000-412422	Transfer: Wtr to Wtr Res		210,000					
027-000-412425	Transfer: Wtr/Eq Res BT		5,000	5,000				
027-000-413420	Transfer: Sewer Fund			5,000	5,000			
027-000-413423	Trans: Wtr to PW Bld Res	50,000						
027-000-413424	Trans: Swr to PW Bld Res	10,000						
027-000-421425	Transfer: Street Fund		5,000	10,000	10,000			
027-000-423425	Transfer: Swr/Eq Res BT		5,000					
027-000-430400	Trans: Wtr SDC/Wtr Res		84,003					
027-000-440400	Trans: Swr SDC/Swr Res		100,000					
	<b>Transfers</b>	<b>60,000</b>	<b>483,049</b>	<b>27,000</b>	<b>22,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
	<b>Total Revenues</b>	<b>\$236,960</b>	<b>\$538,224</b>	<b>\$27,000</b>	<b>\$22,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
	<b>Total Resources</b>	<b>\$539,406</b>	<b>\$1,077,630</b>	<b>\$766,028</b>	<b>\$762,584</b>	<b>\$71,223</b>	<b>\$71,223</b>	<b>\$71,223</b>

**Vehicle/Equipment Replacement Fund Requirements**

<b>Capital Outlay</b>								
027-127-620500	PW Bucket Truck			20,000	9,000			
027-127-620600	PW Replacement Veh.			20,000		20,000	20,000	20,000
	<b>Total Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$9,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Transfers</b>								
027-127-630001	CIF: City Hall Reserve			65,500	65,500			
027-127-630005	CIF: Water Projects			284,003	284,003			
027-127-630007	CIF: Sewer Projects			314,858	314,858			
027-127-630009	CIF: Park Projects			20,000	20,000			
027-127-600422	Wtr Res for Water Tie-In		190,000					
027-127-600424	Park Res for Band Shelter		42,046					
027-127-600427	PW Bldg Res/Pole Bldg		95,000					
027-127-600428	Trans: Cap Imprv Prof Svcs		10,000					
	<b>Total Transfers</b>	<b>\$0</b>	<b>\$337,046</b>	<b>\$684,361</b>	<b>\$684,361</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency/Unappropriated</b>								
027-127-640000	Operating Contingency			41,667	0	51,223	51,223	51,223
	<b>Total Cont./Unapprop.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$41,667</b>	<b>\$0</b>	<b>\$51,223</b>	<b>\$51,223</b>	<b>\$51,223</b>

**Vehicle/Equipment Replacement Fund Revenues and Requirements**

<b>Resources</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Adopted 2013-14</b>	<b>Estimate 2013-14</b>	<b>Proposed 2014-15</b>	<b>Approved 2014-15</b>	<b>Adopted 2014-15</b>
Beginning Fund Balance	302,446	539,406	739,028	740,584	69,223	69,223	69,223
Revenues	176,960	55,175	0	0	0	0	0
Transfers	60,000	483,049	27,000	22,000	2,000	2,000	2,000
<b>Total Resources</b>	<b>\$539,406</b>	<b>\$1,077,630</b>	<b>\$766,028</b>	<b>\$762,584</b>	<b>\$71,223</b>	<b>\$71,223</b>	<b>\$71,223</b>

<b>Requirements</b>							
Personal Services							
Material and Services							
Capital Outlay			40,000	9,000	20,000	20,000	20,000
Transfers		337,046	684,361	684,361			
Res. for Future Expend.							
Debt Service							
Cont./Unapprop.			41,667	0	51,223	51,223	51,223
<b>Total Requirements</b>	<b>\$0</b>	<b>\$337,046</b>	<b>\$766,028</b>	<b>\$693,361</b>	<b>\$71,223</b>	<b>\$71,223</b>	<b>\$71,223</b>
<b>Over/Under (+/-)</b>	539,406	740,584	0	69,223	0	0	0
<b>Ending Fund Balance</b>	<b>\$539,406</b>	<b>\$740,584</b>	<b>\$0</b>	<b>\$69,223</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Fiscal Year 2014-15  
Annual Budget  
Appendices**



This page intentionally left blank



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

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

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

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

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

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

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

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

**Assets** - Resources having a monetary value and that 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 projected funds available.

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

**Beginning Working Capital** - The beginning working capital is the residual 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** - Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

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

**Budget Calendar** - The schedule of key dates involved in the process of preparing and adopting a budget.

**Budget Committee** - A panel of citizens consisting of the City Council and equal lay members responsible for the review and recommendation of the annual budget.

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

**Budget Message** - Written explanation of the principle budget items, an outline of the City's experience and its current financial status, and recommendation 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 passage of a resolution. This budget resolution is the guiding document for compliance with budget law and for 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 bond principal retirements and does not 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 which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or building.

**Capital Projects** - An object classification which includes major capital improvement projects generally related to streets, water, wastewater, storm water systems, and facilities.





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

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

**Charges for Service** - A fee charged for services to the party or parties who directly benefits. Also called User Fees.

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

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

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

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

**Computer Services** – This budget item includes computer hardware, software and repair. Also includes computer training costs.

**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 the approval by resolution. Each operating fund is allowed one appropriation for a general operation contingency.

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

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

**Debt Ratio** - Total debt divided by total assets and used by Finance to assess fiscal health, internal controls, etc.

**Debt Service** - The payment of general long-term debt, consisting of principle and interest payments.



**Debt Service Fund** – Established to account for payment of general long-term debt principal and interest.

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

**Deficit** – The excess of expenditures over revenues.

**Department** - A major unit of the City which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

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

**Division** – A functional unit within a department consisting of one or more cost centers engaged in activities supporting the unit’s mission and objectives.

**Employee Benefits** - Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government’s share of costs for social security and the various pensions, medical and life insurance plans.

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

**Ending Balance** - The residual non-restricted funds that is 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 governmental facilities and services which are entirely or predominately self-supporting by user charges and fees, similar to private businesses.

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

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

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

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



**Financial Year** - A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of Carlton's fiscal year is July 1 through June 30.

**Fixed Assets** - Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land.

**Fleet Maintenance** – Cost of maintenance and repairs to City-owned vehicles.

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

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

**Full-Time Equivalent (FTE)** - Equivalent of one employee working full time, or 2,080 hours per year. An FTE can be filled by any number of employees whose combined hours total 2,080 per year.

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

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

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

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

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

**General Long-Term Debt** – Represents any un-matured debt not considered to be a fund liability.

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

**Government Financial Officers' Association (GFOA)** – The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The association sets program standards for the GFOA's Certificate of Achievement for Excellence in Financial Reporting.



**GIS** - Geographic Information Services.

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

**HVAC, Energy and Lighting** – Electricity, oil, or natural gas to provide heat, lights, and/or power to buildings.

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

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

**Indirect Cost Allocation** - The allocation of administrative costs that are incurred in one fund in support of another operating program.

**Infrastructure** – Public domain fixed assets such as roads, bridges, streets, sidewalks and similar assets that are immovable.

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

**Inter-fund Transfers** – Appropriation category used in the City's budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. 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.

**Jury/Witness Fees** - Fees incurred by a court case requiring a jury or witness. Fees are paid directly to a juror or witness.

**Levy** - Gross amount of property taxes imposed on taxable property. The net amount received will be less than the gross levy as a result of delinquent or uncollectable payments or early payments discounts. Budgets are developed on the basis of 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.

**Local Improvement District (L.I.D.)** - The property which is to be assessed part of the cost of local improvements and the property on which the local improvement is located.

**Maintenance and Rental Contracts** – Payments made for contracts covering a variety of maintenance and office equipment leases.

**Materials and Services** – General materials and supplies that support program operations and cost; may include office supplies, postage, printing supplies, forms, batteries, meeting costs, and other program supplies.

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

**Measure 5** – A constitutional amendment passed in 1990 that limits the amount of operating tax that can be imposed on a property to \$5 per \$1,000 of real market value for education and \$10 per \$1,000 for 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.

**Miscellaneous (Revenue)** - Includes all revenues not specified in a specific line item.

**Mission** - Defines the primary purpose of the City and is intended to guide all organizational decisions, policies, and activities (internal and external) on a daily basis.

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

**Net Assets** - The equity associated with general government minus liabilities.

**Non-Operating Budget** - Part of the budget composed of the following items: inter-fund transfers, reserves, contingencies, capital projects, and debt service payments.

**Objective** - Something to be accomplished in specific, well-defined and measurable terms, and that is achievable within a specific time frame.

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



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

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

**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 from the purchase of goods and services.

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

**Personnel Services** – Expenses related to the compensation of salaried employees, including salaries, overtime, health and accident insurance premiums, Social Security and retirement contributions.

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

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

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

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

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

**Public Employment Retirement System (PERS)** - Refers to the Public Employment Retirement System.

**Public Notices/Advertising** – This budget item includes all expenses related to meeting notices and other required public notices.



**Real Market Value (RMV)** - The amount in cash which could reasonably be expected by an informed seller from an informed buyer in an arm's-length transaction as of the assessment date.

**Repairs and Maintenance** – Routine repairs of City equipment and/or building maintenance costs.

**Reserve** - An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

**Reserves and Volunteers** – Police reserves and volunteers.

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

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

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

**Safety/OSHA** – Materials, minor equipment, personal protective equipment (PPE), videos, seminars and educational supplies; required hearing tests, bloodborne pathogen protection supplies, and body armor.

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

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

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

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

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

**System Development Charges (SDCs)** - Fees charged to new development to pay for capacity-adding infrastructure improvements necessary to accommodate new growth within the transportation, parks, water, sewer and stormwater infrastructure systems. The framework for collection of SDCs is established per ORS 223.297-223.314.

**Taxes** - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.



**Tax Levy** - The total amount of property taxes required by the City to meet requirements.

**Tax Rate** – The amount of tax stated in terms of a unit of tax for each \$1,000 of 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 which are set out in State law.

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

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

**Vehicle Maintenance** - Cost of maintenance and repairs to city-owned vehicles.

**Working Capital** – Current assets minus current liabilities. It is based on the difference between estimated revenues to be received and the estimated amount expected to be spent.

**WTP** - Water Treatment Plant

**WWTP** - Wastewater Treatment Plant



**City of Carlton  
Compensation Schedule - FY2014-15**

GRADE	PERIOD	A	B	C	D	E	F	G	H	15th year	20th year	25th year
1	YEARLY	25,023.12	25,648.70	26,289.92	26,947.16	27,620.84	28,311.36	29,019.15	29,744.63	30,488.24	31,250.45	32,031.71
	MONTHLY	2,085.26	2,137.39	2,190.83	2,245.60	2,301.74	2,359.28	2,418.26	2,478.72	2,540.69	2,604.20	2,669.31
	BI-MONTHLY	1042.63	1068.70	1095.41	1122.80	1150.87	1179.64	1209.13	1239.36	1270.34	1302.10	1334.65
	HOURLY	12.0303	12.3311	12.6394	12.9554	13.2793	13.6112	13.9515	14.3003	14.6578	15.0243	15.3999
2	YEARLY	25,648.70	26,289.92	26,947.16	27,620.84	28,311.36	29,019.15	29,744.63	30,488.24	31,250.45	32,031.71	32,832.50
	MONTHLY	2,137.39	2,190.83	2,245.60	2,301.74	2,359.28	2,418.26	2,478.72	2,540.69	2,604.20	2,669.31	2,736.04
	BI-MONTHLY	1068.70	1095.41	1122.80	1150.87	1179.64	1209.13	1239.36	1270.34	1302.10	1334.65	1368.02
	HOURLY	12.3311	12.6394	12.9554	13.2793	13.6112	13.9515	14.3003	14.6578	15.0243	15.3999	15.7849
3	YEARLY	26,289.92	26,947.16	27,620.84	28,311.36	29,019.15	29,744.63	30,488.24	31,250.45	32,031.71	32,832.50	33,653.32
	MONTHLY	2,190.83	2,245.60	2,301.74	2,359.28	2,418.26	2,478.72	2,540.69	2,604.20	2,669.31	2,736.04	2,804.44
	BI-MONTHLY	1095.41	1122.80	1150.87	1179.64	1209.13	1239.36	1270.34	1302.10	1334.65	1368.02	1402.22
	HOURLY	12.6394	12.9554	13.2793	13.6112	13.9515	14.3003	14.6578	15.0243	15.3999	15.7849	16.1795
4	YEARLY	26,947.16	27,620.84	28,311.36	29,019.15	29,744.63	30,488.24	31,250.45	32,031.71	32,832.50	33,653.32	34,494.65
	MONTHLY	2,245.60	2,301.74	2,359.28	2,418.26	2,478.72	2,540.69	2,604.20	2,669.31	2,736.04	2,804.44	2,874.55
	BI-MONTHLY	1122.80	1150.87	1179.64	1209.13	1239.36	1270.34	1302.10	1334.65	1368.02	1402.22	1437.28
	HOURLY	12.9554	13.2793	13.6112	13.9515	14.3003	14.6578	15.0243	15.3999	15.7849	16.1795	16.5840
5	YEARLY	27,620.84	28,311.36	29,019.15	29,744.63	30,488.24	31,250.45	32,031.71	32,832.50	33,653.32	34,494.65	35,357.01
	MONTHLY	2,301.74	2,359.28	2,418.26	2,478.72	2,540.69	2,604.20	2,669.31	2,736.04	2,804.44	2,874.55	2,946.42
	BI-MONTHLY	1150.87	1179.64	1209.13	1239.36	1270.34	1302.10	1334.65	1368.02	1402.22	1437.28	1473.21
	HOURLY	13.2793	13.6112	13.9515	14.3003	14.6578	15.0243	15.3999	15.7849	16.1795	16.5840	16.9986
6	YEARLY	28,311.36	29,019.15	29,744.63	30,488.24	31,250.45	32,031.71	32,832.50	33,653.32	34,494.65	35,357.01	36,240.94
	MONTHLY	2,359.28	2,418.26	2,478.72	2,540.69	2,604.20	2,669.31	2,736.04	2,804.44	2,874.55	2,946.42	3,020.08
	BI-MONTHLY	1179.64	1209.13	1239.36	1270.34	1302.10	1334.65	1368.02	1402.22	1437.28	1473.21	1510.04
	HOURLY	13.6112	13.9515	14.3003	14.6578	15.0243	15.3999	15.7849	16.1795	16.5840	16.9986	17.4235
7 Parks Maintenance Worker	YEARLY	29,019.15	29,744.63	30,488.24	31,250.45	32,031.71	32,832.50	33,653.32	34,494.65	35,357.01	36,240.94	37,146.96
	MONTHLY	2,418.26	2,478.72	2,540.69	2,604.20	2,669.31	2,736.04	2,804.44	2,874.55	2,946.42	3,020.08	3,095.58
	BI-MONTHLY	1209.13	1239.36	1270.34	1302.10	1334.65	1368.02	1402.22	1437.28	1473.21	1510.04	1547.79
	HOURLY	13.9515	14.3003	14.6578	15.0243	15.3999	15.7849	16.1795	16.5840	16.9986	17.4235	17.8591
8	YEARLY	29,744.63	30,488.24	31,250.45	32,031.71	32,832.50	33,653.32	34,494.65	35,357.01	36,240.94	37,146.96	38,075.64
	MONTHLY	2,478.72	2,540.69	2,604.20	2,669.31	2,736.04	2,804.44	2,874.55	2,946.42	3,020.08	3,095.58	3,172.97
	BI-MONTHLY	1239.36	1270.34	1302.10	1334.65	1368.02	1402.22	1437.28	1473.21	1510.04	1547.79	1586.48
	HOURLY	14.3003	14.6578	15.0243	15.3999	15.7849	16.1795	16.5840	16.9986	17.4235	17.8591	18.3056
9	YEARLY	30,488.24	31,250.45	32,031.71	32,832.50	33,653.32	34,494.65	35,357.01	36,240.94	37,146.96	38,075.64	39,027.53
	MONTHLY	2,540.69	2,604.20	2,669.31	2,736.04	2,804.44	2,874.55	2,946.42	3,020.08	3,095.58	3,172.97	3,252.29
	BI-MONTHLY	1270.34	1302.10	1334.65	1368.02	1402.22	1437.28	1473.21	1510.04	1547.79	1586.48	1626.15
	HOURLY	14.6578	15.0243	15.3999	15.7849	16.1795	16.5840	16.9986	17.4235	17.8591	18.3056	18.7632
10	YEARLY	31,250.45	32,031.71	32,832.50	33,653.32	34,494.65	35,357.01	36,240.94	37,146.96	38,075.64	39,027.53	40,003.22
	MONTHLY	2,604.20	2,669.31	2,736.04	2,804.44	2,874.55	2,946.42	3,020.08	3,095.58	3,172.97	3,252.29	3,333.60
	BI-MONTHLY	1302.10	1334.65	1368.02	1402.22	1437.28	1473.21	1510.04	1547.79	1586.48	1626.15	1666.80
	HOURLY	15.0243	15.3999	15.7849	16.1795	16.5840	16.9986	17.4235	17.8591	18.3056	18.7632	19.2323
11 Office Assistant	YEARLY	32,031.71	32,832.50	33,653.32	34,494.65	35,357.01	36,240.94	37,146.96	38,075.64	39,027.53	40,003.22	41,003.30
	MONTHLY	2,669.31	2,736.04	2,804.44	2,874.55	2,946.42	3,020.08	3,095.58	3,172.97	3,252.29	3,333.60	3,416.94
	BI-MONTHLY	1334.65	1368.02	1402.22	1437.28	1473.21	1510.04	1547.79	1586.48	1626.15	1666.80	1708.47
	HOURLY	15.3999	15.7849	16.1795	16.5840	16.9986	17.4235	17.8591	18.3056	18.7632	19.2323	19.7131

The Annual Rate Based On 2,080 Hours Per Year  
Eight Merit Steps with 2.5% Between Steps and Grades  
Three Longevity Steps with 2.5% Between Steps and Grades

**City of Carlton  
Compensation Schedule - FY2014-15**

GRADE	PERIOD	A	B	C	D	E	F	G	H	15th year	20th year	25th year
12 Admin Assistant/Court Clerk	YEARLY	32,832.50	33,653.32	34,494.65	35,357.01	36,240.94	37,146.96	38,075.64	39,027.53	40,003.22	41,003.30	42,028.38
	MONTHLY	2,736.04	2,804.44	2,874.55	2,946.42	3,020.08	3,095.58	3,172.97	3,252.29	3,333.60	3,416.94	3,502.36
	BI-MONTHLY	1368.02	1402.22	1437.28	1473.21	1510.04	1547.79	1586.48	1626.15	1666.80	1708.47	1751.18
	HOURLY	15.7849	16.1795	16.5840	16.9986	17.4235	17.8591	18.3056	18.7632	19.2323	19.7131	20.2060
13	YEARLY	33,653.32	34,494.65	35,357.01	36,240.94	37,146.96	38,075.64	39,027.53	40,003.22	41,003.30	42,028.38	43,079.09
	MONTHLY	2,804.44	2,874.55	2,946.42	3,020.08	3,095.58	3,172.97	3,252.29	3,333.60	3,416.94	3,502.36	3,589.92
	BI-MONTHLY	1402.22	1437.28	1473.21	1510.04	1547.79	1586.48	1626.15	1666.80	1708.47	1751.18	1794.96
	HOURLY	16.1795	16.5840	16.9986	17.4235	17.8591	18.3056	18.7632	19.2323	19.7131	20.2060	20.7111
14	YEARLY	34,494.65	35,357.01	36,240.94	37,146.96	38,075.64	39,027.53	40,003.22	41,003.30	42,028.38	43,079.09	44,156.07
	MONTHLY	2,874.55	2,946.42	3,020.08	3,095.58	3,172.97	3,252.29	3,333.60	3,416.94	3,502.36	3,589.92	3,679.67
	BI-MONTHLY	1437.28	1473.21	1510.04	1547.79	1586.48	1626.15	1666.80	1708.47	1751.18	1794.96	1839.84
	HOURLY	16.5840	16.9986	17.4235	17.8591	18.3056	18.7632	19.2323	19.7131	20.2060	20.7111	21.2289
15 Technician Parks Maintenance/Utility	YEARLY	35,357.01	36,240.94	37,146.96	38,075.64	39,027.53	40,003.22	41,003.30	42,028.38	43,079.09	44,156.07	45,259.97
	MONTHLY	2,946.42	3,020.08	3,095.58	3,172.97	3,252.29	3,333.60	3,416.94	3,502.36	3,589.92	3,679.67	3,771.66
	BI-MONTHLY	1473.21	1510.04	1547.79	1586.48	1626.15	1666.80	1708.47	1751.18	1794.96	1839.84	1885.83
	HOURLY	16.9986	17.4235	17.8591	18.3056	18.7632	19.2323	19.7131	20.2060	20.7111	21.2289	21.7596
16	YEARLY	36,240.94	37,146.96	38,075.64	39,027.53	40,003.22	41,003.30	42,028.38	43,079.09	44,156.07	45,259.97	46,391.47
	MONTHLY	3,020.08	3,095.58	3,172.97	3,252.29	3,333.60	3,416.94	3,502.36	3,589.92	3,679.67	3,771.66	3,865.96
	BI-MONTHLY	1510.04	1547.79	1586.48	1626.15	1666.80	1708.47	1751.18	1794.96	1839.84	1885.83	1932.98
	HOURLY	17.4235	17.8591	18.3056	18.7632	19.2323	19.7131	20.2060	20.7111	21.2289	21.7596	22.3036
17	YEARLY	37,146.96	38,075.64	39,027.53	40,003.22	41,003.30	42,028.38	43,079.09	44,156.07	45,259.97	46,391.47	47,551.25
	MONTHLY	3,095.58	3,172.97	3,252.29	3,333.60	3,416.94	3,502.36	3,589.92	3,679.67	3,771.66	3,865.96	3,962.60
	BI-MONTHLY	1547.79	1586.48	1626.15	1666.80	1708.47	1751.18	1794.96	1839.84	1885.83	1932.98	1981.30
	HOURLY	17.8591	18.3056	18.7632	19.2323	19.7131	20.2060	20.7111	21.2289	21.7596	22.3036	22.8612
18	YEARLY	38,075.64	39,027.53	40,003.22	41,003.30	42,028.38	43,079.09	44,156.07	45,259.97	46,391.47	47,551.25	48,740.04
	MONTHLY	3,172.97	3,252.29	3,333.60	3,416.94	3,502.36	3,589.92	3,679.67	3,771.66	3,865.96	3,962.60	4,061.67
	BI-MONTHLY	1586.48	1626.15	1666.80	1708.47	1751.18	1794.96	1839.84	1885.83	1932.98	1981.30	2030.83
	HOURLY	18.3056	18.7632	19.2323	19.7131	20.2060	20.7111	21.2289	21.7596	22.3036	22.8612	23.4327
19	YEARLY	39,027.53	40,003.22	41,003.30	42,028.38	43,079.09	44,156.07	45,259.97	46,391.47	47,551.25	48,740.04	49,958.54
	MONTHLY	3,252.29	3,333.60	3,416.94	3,502.36	3,589.92	3,679.67	3,771.66	3,865.96	3,962.60	4,061.67	4,163.21
	BI-MONTHLY	1626.15	1666.80	1708.47	1751.18	1794.96	1839.84	1885.83	1932.98	1981.30	2030.83	2081.61
	HOURLY	18.7632	19.2323	19.7131	20.2060	20.7111	21.2289	21.7596	22.3036	22.8612	23.4327	24.0185
20	YEARLY	40,003.22	41,003.30	42,028.38	43,079.09	44,156.07	45,259.97	46,391.47	47,551.25	48,740.04	49,958.54	51,207.50
	MONTHLY	3,333.60	3,416.94	3,502.36	3,589.92	3,679.67	3,771.66	3,865.96	3,962.60	4,061.67	4,163.21	4,267.29
	BI-MONTHLY	1666.80	1708.47	1751.18	1794.96	1839.84	1885.83	1932.98	1981.30	2030.83	2081.61	2133.65
	HOURLY	19.2323	19.7131	20.2060	20.7111	21.2289	21.7596	22.3036	22.8612	23.4327	24.0185	24.6190
21 Water/Waste Water	YEARLY	41,003.30	42,028.38	43,079.09	44,156.07	45,259.97	46,391.47	47,551.25	48,740.04	49,958.54	51,207.50	52,487.69
	MONTHLY	3,416.94	3,502.36	3,589.92	3,679.67	3,771.66	3,865.96	3,962.60	4,061.67	4,163.21	4,267.29	4,373.97
	BI-MONTHLY	1708.47	1751.18	1794.96	1839.84	1885.83	1932.98	1981.30	2030.83	2081.61	2133.65	2186.99
	HOURLY	19.7131	20.2060	20.7111	21.2289	21.7596	22.3036	22.8612	23.4327	24.0185	24.6190	25.2345
22	YEARLY	42,028.38	43,079.09	44,156.07	45,259.97	46,391.47	47,551.25	48,740.04	49,958.54	51,207.50	52,487.69	53,799.88
	MONTHLY	3,502.36	3,589.92	3,679.67	3,771.66	3,865.96	3,962.60	4,061.67	4,163.21	4,267.29	4,373.97	4,483.32
	BI-MONTHLY	1751.18	1794.96	1839.84	1885.83	1932.98	1981.30	2030.83	2081.61	2133.65	2186.99	2241.66
	HOURLY	20.2060	20.7111	21.2289	21.7596	22.3036	22.8612	23.4327	24.0185	24.6190	25.2345	25.8653

The Annual Rate Based On 2,080 Hours Per Year  
Eight Merit Steps with 2.5% Between Steps and Grades  
Three Longevity Steps with 2.5% Between Steps and Grades

**City of Carlton  
Compensation Schedule - FY2014-15**

GRADE	PERIOD	A	B	C	D	E	F	G	H	15th year	20th year	25th year
23	YEARLY	43,079.09	44,156.07	45,259.97	46,391.47	47,551.25	48,740.04	49,958.54	51,207.50	52,487.69	53,799.88	55,144.88
	MONTHLY	3,589.92	3,679.67	3,771.66	3,865.96	3,962.60	4,061.67	4,163.21	4,267.29	4,373.97	4,483.32	4,595.41
	BI-MONTHLY	1794.96	1839.84	1885.83	1932.98	1981.30	2030.83	2081.61	2133.65	2186.99	2241.66	2297.70
	HOURLY	20.7111	21.2289	21.7596	22.3036	22.8612	23.4327	24.0185	24.6190	25.2345	25.8653	26.5120
24	YEARLY	44,156.07	45,259.97	46,391.47	47,551.25	48,740.04	49,958.54	51,207.50	52,487.69	53,799.88	55,144.88	56,523.50
	MONTHLY	3,679.67	3,771.66	3,865.96	3,962.60	4,061.67	4,163.21	4,267.29	4,373.97	4,483.32	4,595.41	4,710.29
	BI-MONTHLY	1839.84	1885.83	1932.98	1981.30	2030.83	2081.61	2133.65	2186.99	2241.66	2297.70	2355.15
	HOURLY	21.2289	21.7596	22.3036	22.8612	23.4327	24.0185	24.6190	25.2345	25.8653	26.5120	27.1748
25 Police Officer	YEARLY	45,259.97	46,391.47	47,551.25	48,740.04	49,958.54	51,207.50	52,487.69	53,799.88	55,144.88	56,523.50	57,936.59
	MONTHLY	3,771.66	3,865.96	3,962.60	4,061.67	4,163.21	4,267.29	4,373.97	4,483.32	4,595.41	4,710.29	4,828.05
	BI-MONTHLY	1885.83	1932.98	1981.30	2030.83	2081.61	2133.65	2186.99	2241.66	2297.70	2355.15	2414.02
	HOURLY	21.7596	22.3036	22.8612	23.4327	24.0185	24.6190	25.2345	25.8653	26.5120	27.1748	27.8541
26	YEARLY	46,391.47	47,551.25	48,740.04	49,958.54	51,207.50	52,487.69	53,799.88	55,144.88	56,523.50	57,936.59	59,385.00
	MONTHLY	3,865.96	3,962.60	4,061.67	4,163.21	4,267.29	4,373.97	4,483.32	4,595.41	4,710.29	4,828.05	4,948.75
	BI-MONTHLY	1932.98	1981.30	2030.83	2081.61	2133.65	2186.99	2241.66	2297.70	2355.15	2414.02	2474.38
	HOURLY	22.3036	22.8612	23.4327	24.0185	24.6190	25.2345	25.8653	26.5120	27.1748	27.8541	28.5505
27	YEARLY	47,551.25	48,740.04	49,958.54	51,207.50	52,487.69	53,799.88	55,144.88	56,523.50	57,936.59	59,385.00	60,869.63
	MONTHLY	3,962.60	4,061.67	4,163.21	4,267.29	4,373.97	4,483.32	4,595.41	4,710.29	4,828.05	4,948.75	5,072.47
	BI-MONTHLY	1981.30	2030.83	2081.61	2133.65	2186.99	2241.66	2297.70	2355.15	2414.02	2474.38	2536.23
	HOURLY	22.8612	23.4327	24.0185	24.6190	25.2345	25.8653	26.5120	27.1748	27.8541	28.5505	29.2642
28 City Recorder	YEARLY	48,740.04	49,958.54	51,207.50	52,487.69	53,799.88	55,144.88	56,523.50	57,936.59	59,385.00	60,869.63	62,391.37
	MONTHLY	4,061.67	4,163.21	4,267.29	4,373.97	4,483.32	4,595.41	4,710.29	4,828.05	4,948.75	5,072.47	5,199.28
	BI-MONTHLY	2030.83	2081.61	2133.65	2186.99	2241.66	2297.70	2355.15	2414.02	2474.38	2536.23	2599.64
	HOURLY	23.4327	24.0185	24.6190	25.2345	25.8653	26.5120	27.1748	27.8541	28.5505	29.2642	29.9958
29	YEARLY	49,958.54	51,207.50	52,487.69	53,799.88	55,144.88	56,523.50	57,936.59	59,385.00	60,869.63	62,391.37	63,951.15
	MONTHLY	4,163.21	4,267.29	4,373.97	4,483.32	4,595.41	4,710.29	4,828.05	4,948.75	5,072.47	5,199.28	5,329.26
	BI-MONTHLY	2081.61	2133.65	2186.99	2241.66	2297.70	2355.15	2414.02	2474.38	2536.23	2599.64	2664.63
	HOURLY	24.0185	24.6190	25.2345	25.8653	26.5120	27.1748	27.8541	28.5505	29.2642	29.9958	30.7457
30	YEARLY	51,207.50	52,487.69	53,799.88	55,144.88	56,523.50	57,936.59	59,385.00	60,869.63	62,391.37	63,951.15	65,549.93
	MONTHLY	4,267.29	4,373.97	4,483.32	4,595.41	4,710.29	4,828.05	4,948.75	5,072.47	5,199.28	5,329.26	5,462.49
	BI-MONTHLY	2133.65	2186.99	2241.66	2297.70	2355.15	2414.02	2474.38	2536.23	2599.64	2664.63	2731.25
	HOURLY	24.6190	25.2345	25.8653	26.5120	27.1748	27.8541	28.5505	29.2642	29.9958	30.7457	31.5144
31	YEARLY	52,487.69	53,799.88	55,144.88	56,523.50	57,936.59	59,385.00	60,869.63	62,391.37	63,951.15	65,549.93	67,188.68
	MONTHLY	4,373.97	4,483.32	4,595.41	4,710.29	4,828.05	4,948.75	5,072.47	5,199.28	5,329.26	5,462.49	5,599.06
	BI-MONTHLY	2186.99	2241.66	2297.70	2355.15	2414.02	2474.38	2536.23	2599.64	2664.63	2731.25	2799.53
	HOURLY	25.2345	25.8653	26.5120	27.1748	27.8541	28.5505	29.2642	29.9958	30.7457	31.5144	32.3022
32	YEARLY	53,799.88	55,144.88	56,523.50	57,936.59	59,385.00	60,869.63	62,391.37	63,951.15	65,549.93	67,188.68	68,868.39
	MONTHLY	4,483.32	4,595.41	4,710.29	4,828.05	4,948.75	5,072.47	5,199.28	5,329.26	5,462.49	5,599.06	5,739.03
	BI-MONTHLY	2241.66	2297.70	2355.15	2414.02	2474.38	2536.23	2599.64	2664.63	2731.25	2799.53	2869.52
	HOURLY	25.8653	26.5120	27.1748	27.8541	28.5505	29.2642	29.9958	30.7457	31.5144	32.3022	33.1098
33	YEARLY	55,144.88	56,523.50	57,936.59	59,385.00	60,869.63	62,391.37	63,951.15	65,549.93	67,188.68	68,868.39	70,590.10
	MONTHLY	4,595.41	4,710.29	4,828.05	4,948.75	5,072.47	5,199.28	5,329.26	5,462.49	5,599.06	5,739.03	5,882.51
	BI-MONTHLY	2297.70	2355.15	2414.02	2474.38	2536.23	2599.64	2664.63	2731.25	2799.53	2869.52	2941.25
	HOURLY	26.5120	27.1748	27.8541	28.5505	29.2642	29.9958	30.7457	31.5144	32.3022	33.1098	33.9376

The Annual Rate Based On 2,080 Hours Per Year  
Eight Merit Steps with 2.5% Between Steps and Grades  
Three Longevity Steps with 2.5% Between Steps and Grades

**City of Carlton  
Compensation Schedule - FY2014-15**

GRADE	PERIOD	A	B	C	D	E	F	G	H	15th year	20th year	25th year
34	YEARLY	56,523.50	57,936.59	59,385.00	60,869.63	62,391.37	63,951.15	65,549.93	67,188.68	68,868.39	70,590.10	72,354.86
	MONTHLY	4,710.29	4,828.05	4,948.75	5,072.47	5,199.28	5,329.26	5,462.49	5,599.06	5,739.03	5,882.51	6,029.57
	BI-MONTHLY	2355.15	2414.02	2474.38	2536.23	2599.64	2664.63	2731.25	2799.53	2869.52	2941.25	3014.79
	HOURLY	27.1748	27.8541	28.5505	29.2642	29.9958	30.7457	31.5144	32.3022	33.1098	33.9376	34.7860
35 PW Director	YEARLY	57,936.59	59,385.00	60,869.63	62,391.37	63,951.15	65,549.93	67,188.68	68,868.39	70,590.10	72,354.86	74,163.73
	MONTHLY	4,828.05	4,948.75	5,072.47	5,199.28	5,329.26	5,462.49	5,599.06	5,739.03	5,882.51	6,029.57	6,180.31
	BI-MONTHLY	2414.02	2474.38	2536.23	2599.64	2664.63	2731.25	2799.53	2869.52	2941.25	3014.79	3090.16
	HOURLY	27.8541	28.5505	29.2642	29.9958	30.7457	31.5144	32.3022	33.1098	33.9376	34.7860	35.6556
36	YEARLY	59,385.00	60,869.63	62,391.37	63,951.15	65,549.93	67,188.68	68,868.39	70,590.10	72,354.86	74,163.73	76,017.82
	MONTHLY	4,948.75	5,072.47	5,199.28	5,329.26	5,462.49	5,599.06	5,739.03	5,882.51	6,029.57	6,180.31	6,334.82
	BI-MONTHLY	2474.38	2536.23	2599.64	2664.63	2731.25	2799.53	2869.52	2941.25	3014.79	3090.16	3167.41
	HOURLY	28.5505	29.2642	29.9958	30.7457	31.5144	32.3022	33.1098	33.9376	34.7860	35.6556	36.5470
37	YEARLY	60,869.63	62,391.37	63,951.15	65,549.93	67,188.68	68,868.39	70,590.10	72,354.86	74,163.73	76,017.82	77,918.27
	MONTHLY	5,072.47	5,199.28	5,329.26	5,462.49	5,599.06	5,739.03	5,882.51	6,029.57	6,180.31	6,334.82	6,493.19
	BI-MONTHLY	2536.23	2599.64	2664.63	2731.25	2799.53	2869.52	2941.25	3014.79	3090.16	3167.41	3246.59
	HOURLY	29.2642	29.9958	30.7457	31.5144	32.3022	33.1098	33.9376	34.7860	35.6556	36.5470	37.4607
38	YEARLY	62,391.37	63,951.15	65,549.93	67,188.68	68,868.39	70,590.10	72,354.86	74,163.73	76,017.82	77,918.27	79,866.22
	MONTHLY	5,199.28	5,329.26	5,462.49	5,599.06	5,739.03	5,882.51	6,029.57	6,180.31	6,334.82	6,493.19	6,655.52
	BI-MONTHLY	2599.64	2664.63	2731.25	2799.53	2869.52	2941.25	3014.79	3090.16	3167.41	3246.59	3327.76
	HOURLY	29.9958	30.7457	31.5144	32.3022	33.1098	33.9376	34.7860	35.6556	36.5470	37.4607	38.3972
39	YEARLY	63,951.15	65,549.93	67,188.68	68,868.39	70,590.10	72,354.86	74,163.73	76,017.82	77,918.27	79,866.22	81,862.88
	MONTHLY	5,329.26	5,462.49	5,599.06	5,739.03	5,882.51	6,029.57	6,180.31	6,334.82	6,493.19	6,655.52	6,821.91
	BI-MONTHLY	2664.63	2731.25	2799.53	2869.52	2941.25	3014.79	3090.16	3167.41	3246.59	3327.76	3410.95
	HOURLY	30.7457	31.5144	32.3022	33.1098	33.9376	34.7860	35.6556	36.5470	37.4607	38.3972	39.3572
40	YEARLY	65,549.93	67,188.68	68,868.39	70,590.10	72,354.86	74,163.73	76,017.82	77,918.27	79,866.22	81,862.88	83,909.45
	MONTHLY	5,462.49	5,599.06	5,739.03	5,882.51	6,029.57	6,180.31	6,334.82	6,493.19	6,655.52	6,821.91	6,992.45
	BI-MONTHLY	2731.25	2799.53	2869.52	2941.25	3014.79	3090.16	3167.41	3246.59	3327.76	3410.95	3496.23
	HOURLY	31.5144	32.3022	33.1098	33.9376	34.7860	35.6556	36.5470	37.4607	38.3972	39.3572	40.3411
41	YEARLY	67,188.68	68,868.39	70,590.10	72,354.86	74,163.73	76,017.82	77,918.27	79,866.22	81,862.88	83,909.45	86,007.19
	MONTHLY	5,599.06	5,739.03	5,882.51	6,029.57	6,180.31	6,334.82	6,493.19	6,655.52	6,821.91	6,992.45	7,167.27
	BI-MONTHLY	2799.53	2869.52	2941.25	3014.79	3090.16	3167.41	3246.59	3327.76	3410.95	3496.23	3583.63
	HOURLY	32.3022	33.1098	33.9376	34.7860	35.6556	36.5470	37.4607	38.3972	39.3572	40.3411	41.3496
42 Police Chief	YEARLY	68,868.39	70,590.10	72,354.86	74,163.73	76,017.82	77,918.27	79,866.22	81,862.88	83,909.45	86,007.19	88,157.37
	MONTHLY	5,739.03	5,882.51	6,029.57	6,180.31	6,334.82	6,493.19	6,655.52	6,821.91	6,992.45	7,167.27	7,346.45
	BI-MONTHLY	2869.52	2941.25	3014.79	3090.16	3167.41	3246.59	3327.76	3410.95	3496.23	3583.63	3673.22
	HOURLY	33.1098	33.9376	34.7860	35.6556	36.5470	37.4607	38.3972	39.3572	40.3411	41.3496	42.3833
43	YEARLY	70,590.10	72,354.86	74,163.73	76,017.82	77,918.27	79,866.22	81,862.88	83,909.45	86,007.19	88,157.37	90,361.30
	MONTHLY	5,882.51	6,029.57	6,180.31	6,334.82	6,493.19	6,655.52	6,821.91	6,992.45	7,167.27	7,346.45	7,530.11
	BI-MONTHLY	2941.25	3014.79	3090.16	3167.41	3246.59	3327.76	3410.95	3496.23	3583.63	3673.22	3765.05
	HOURLY	33.9376	34.7860	35.6556	36.5470	37.4607	38.3972	39.3572	40.3411	41.3496	42.3833	43.4429
44	YEARLY	72,354.86	74,163.73	76,017.82	77,918.27	79,866.22	81,862.88	83,909.45	86,007.19	88,157.37	90,361.30	92,620.33
	MONTHLY	6,029.57	6,180.31	6,334.82	6,493.19	6,655.52	6,821.91	6,992.45	7,167.27	7,346.45	7,530.11	7,718.36
	BI-MONTHLY	3014.79	3090.16	3167.41	3246.59	3327.76	3410.95	3496.23	3583.63	3673.22	3765.05	3859.18
	HOURLY	34.7860	35.6556	36.5470	37.4607	38.3972	39.3572	40.3411	41.3496	42.3833	43.4429	44.5290

The Annual Rate Based On 2,080 Hours Per Year  
Eight Merit Steps with 2.5% Between Steps and Grades  
Three Longevity Steps with 2.5% Between Steps and Grades

**City of Carlton  
Compensation Schedule - FY2014-15**

GRADE	PERIOD	A	B	C	D	E	F	G	H	15th year	20th year	25th year
45	YEARLY	74,163.73	76,017.82	77,918.27	79,866.22	81,862.88	83,909.45	86,007.19	88,157.37	90,361.30	92,620.33	94,935.84
	MONTHLY	6,180.31	6,334.82	6,493.19	6,655.52	6,821.91	6,992.45	7,167.27	7,346.45	7,530.11	7,718.36	7,911.32
	BI-MONTHLY	3090.16	3167.41	3246.59	3327.76	3410.95	3496.23	3583.63	3673.22	3765.05	3859.18	3955.66
	HOURLY	35.6556	36.5470	37.4607	38.3972	39.3572	40.3411	41.3496	42.3833	43.4429	44.5290	45.6422
46	YEARLY	76,017.82	77,918.27	79,866.22	81,862.88	83,909.45	86,007.19	88,157.37	90,361.30	92,258.89	94,196.33	96,174.45
	MONTHLY	6,334.82	6,493.19	6,655.52	6,821.91	6,992.45	7,167.27	7,346.45	7,530.11	7,688.24	7,849.69	8,014.54
	BI-MONTHLY	3167.41	3246.59	3327.76	3410.95	3496.23	3583.63	3673.22	3765.05	3844.12	3924.85	4007.27
	HOURLY	36.5470	37.4607	38.3972	39.3572	40.3411	41.3496	42.3833	43.4429	44.3552	45.2867	46.2377
47	YEARLY	77,918.27	79,866.22	81,862.88	83,909.45	86,007.19	88,157.37	90,361.30	92,620.33	94,565.36	96,551.23	98,578.81
	MONTHLY	6,493.19	6,655.52	6,821.91	6,992.45	7,167.27	7,346.45	7,530.11	7,718.36	7,880.45	8,045.94	8,214.90
	BI-MONTHLY	3246.59	3327.76	3410.95	3496.23	3583.63	3673.22	3765.05	3859.18	3940.22	4022.97	4107.45
	HOURLY	37.4607	38.3972	39.3572	40.3411	41.3496	42.3833	43.4429	44.5290	45.4641	46.4189	47.3937
48	YEARLY	79,866.22	81,862.88	83,909.45	86,007.19	88,157.37	90,361.30	92,620.33	94,935.84	96,929.49	98,965.01	101,043.28
	MONTHLY	6,655.52	6,821.91	6,992.45	7,167.27	7,346.45	7,530.11	7,718.36	7,911.32	8,077.46	8,247.08	8,420.27
	BI-MONTHLY	3327.76	3410.95	3496.23	3583.63	3673.22	3765.05	3859.18	3955.66	4038.73	4123.54	4210.14
	HOURLY	38.3972	39.3572	40.3411	41.3496	42.3833	43.4429	44.5290	45.6422	46.6007	47.5793	48.5785
49	YEARLY	81,862.88	83,909.45	86,007.19	88,157.37	90,361.30	92,620.33	94,935.84	97,309.24	99,352.73	101,439.14	103,569.36
	MONTHLY	6,821.91	6,992.45	7,167.27	7,346.45	7,530.11	7,718.36	7,911.32	8,109.10	8,279.39	8,453.26	8,630.78
	BI-MONTHLY	3410.95	3496.23	3583.63	3673.22	3765.05	3859.18	3955.66	4054.55	4139.70	4226.63	4315.39
	HOURLY	39.3572	40.3411	41.3496	42.3833	43.4429	44.5290	45.6422	46.7833	47.7657	48.7688	49.7930
50	YEARLY	83,909.45	86,007.19	88,157.37	90,361.30	92,620.33	94,935.84	97,309.24	99,741.97	101,836.55	103,975.12	106,158.60
	MONTHLY	6,992.45	7,167.27	7,346.45	7,530.11	7,718.36	7,911.32	8,109.10	8,311.83	8,486.38	8,664.59	8,846.55
	BI-MONTHLY	3496.23	3583.63	3673.22	3765.05	3859.18	3955.66	4054.55	4155.92	4243.19	4332.30	4423.27
	HOURLY	40.3411	41.3496	42.3833	43.4429	44.5290	45.6422	46.7833	47.9529	48.9599	49.9880	51.0378



This page intentionally left blank

**CITY OF CARLTON**  
**CIP**  
**CAPITAL IMPROVEMENT PLAN**  
**FISCAL YEAR 2015 - 2019**





## Table of Contents

<b>Introduction</b>	<b>147</b>
<b>All Projects Summary</b>	<b>148</b>
<b>General Fund Projects</b>	<b>149 - 155</b>
Parks Project Summary	149 - 150
Upper Wennerberg Park	151
Lower Wennerberg Park	152
Hawn Creek Park	152 - 153
Skate Park	153
Police Department	154 - 155
<b>Other Funds / Projects</b>	
Water Projects	156 - 157
Sewer Projects	158 - 160
Stormwater Projects	161
Street/Transportation Projects	162 - 163
Vehicle and Equipment Projects	164
Facilities and Special Projects	165





## Introduction

The City of Carlton Capital Improvement Plan (CIP) lists capital improvements and funding sources for all City departments for the next five years. The CIP has been developed based on realistic expectations of projects that can be funded during the next five years.

Generally, a CIP identifies capital projects, and some major equipment purchases, during a five-year period, providing a planning schedule and identifying opportunities for financing the projects in the plan. Capital Improvements Plans coordinate community planning, financial capacity and physical development.

A CIP typically includes:

- List of capital improvements (projects or major equipment) to be made;
- Projects ranked by priority;
- Project cost estimates;
- Plan for financing the projects;
- Schedule for construction or completion of the projects.

There are a number of benefits that are realized from the Capital Improvements Plan process including:

- Coordination between capital needs and operating budgets;
- Enhancement of the community's credit rating, control of its tax rate and stability in debt service obligations;
- Identification of the most economical means of financing capital projects;
- Coordination of public capital investments with other public and private development initiatives.

In streets, stormwater, water and sewer many of the projects identified in the master plans are not contained in the CIP because they are funded by developers as part of actual development. Other large purchases or projects can be funded by general obligation bonds, system development charges, grants, general fund money, enterprise funds, urban renewal funds and loans. Keep in mind that these other funds are limited, particularly general fund money and that the projects in the CIP reflect that limitation.



**All Projects Summary – Fiscal Year 2015 – 2019**

**Capital Improvement Projects**

Fund	Cost Estimate	Current Year FY14-15	FY15-16	FY16-17	FY17-18	FY18-19
<b>General Fund Projects</b>						
<b>Parks</b>						
Upper Wennerberg Park	1,475,600	145,600	1,190,000	60,000	55,000	25,000
Lower Wennerberg Park	252,907	137,907	5,000		75,000	35,000
Hawn Creek Park	95,000	15,000	45,000	35,000		
Skate Park	350,000	25,000		300,000	25,000	
<b>Police Department</b>	88,500	25,500	17,500	45,500		
<b>General Fund - Subtotal</b>	<b>\$2,262,007</b>	<b>\$349,007</b>	<b>\$1,257,500</b>	<b>\$440,500</b>	<b>\$155,000</b>	<b>\$60,000</b>
Water	3,637,200	556,540	2,750,660	120,000	120,000	120,000
Sewer Fund	2,964,800	40,000	809,800	670,000	750,000	695,000
Stormwater	72,000	72,000				
Street	3,344,000	270,000	125,000	365,000	2,569,000	15,000
Vehicle and Equipment	20,000	20,000				
Facilities	1,510,000	10,000		50,000	100,000	1,350,000
<b>Total</b>	<b>\$13,840,007</b>	<b>\$1,317,547</b>	<b>\$4,942,960</b>	<b>\$1,645,500</b>	<b>\$3,694,000</b>	<b>\$2,240,000</b>

**Notes:**

1. The primary projects developing during the next 5-year period and their magnitude include:

- City Hall Project 10.84%
- Pool House Project 9.54%
- Water Projects 26.50%
- Sewer Project 21.42%
- Hwy. 47 STIP Project 16.11%

**Total 84.40%**



**Parks Projects – Summary**  
**Capital Improvement Projects**

Project	Cost Estimate	Current Year FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Funding Source
<b>Upper Wennerberg Park</b>							
Pool House Reconstruction Project	\$1,320,000	130,000	1,190,000				Loans, General Fund, SDCs, Park Reserves
Ladd Fountain Refurbishment	\$15,600	15,600					General Fund, Park Reserves
Play Structure	\$50,000			50,000			General Fund, SDCs, Park Reserves, Grant
Picnic Shelter	\$30,000				30,000		General Fund, SDCs, Park Reserves, Grant
Gen. Site Imprv'mts (site demo, new walks/curbs, util., landscaping, fencing)	\$60,000			10,000	25,000	25,000	Loans, General Fund, SDCs, Park Reserves
<b>Total</b>	<b>\$1,475,600</b>	<b>\$145,600</b>	<b>\$1,190,000</b>	<b>\$60,000</b>	<b>\$55,000</b>	<b>\$25,000</b>	
<b>Lower Wennerberg Park</b>							
Lg. Day-Use Facility	\$132,907	132,907					Grants/SDCs/ General Fund
Picnic Tables (10)	\$10,000	5,000	5,000				General Fund, SDCs
Play Structure	\$75,000				75,000		Grants/SDCs/ General Fund
Restroom at South Park Area (pit type)	\$35,000					35,000	General Fund, SDCs
<b>Lower Wennerberg Park Sub-total</b>	<b>\$252,907</b>	<b>\$137,907</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$35,000</b>	



**Fiscal Year 2015 Annual Budget**

**Capital Improvement Plan**

Project	Cost Estimate	Current Year FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Funding Source
<b>Hawn Creek Park</b>							
Gen. construction, demo/ erosion control, furnishings, pedestrian path/trail.	\$30,000	15,000	15,000				General Fund, SDCs
Play Structure	\$30,000		30,000				Grants/SDCs/ General Fund
Picnic Shelter	\$35,000			35,000			Grants/SDCs/ General Fund
<b>Hawn Creek Park – Sub-total</b>	<b>\$95,000</b>	<b>\$15,000</b>	<b>\$45,000</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>	
<b>Skate Park</b>							
8,000-10,000 sf Facility	\$325,000	25,000		300,000			Loans, General Fund, SDCs, Park Reserves
Landscaping	\$15,000				15,000		Loans, General Fund, SDCs, Park Reserves
Lighting	\$10,000				10,000		Loans, General Fund, SDCs, Park Reserves
<b>Skate Park – Sub-total</b>	<b>\$350,000</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$25,000</b>	<b>\$0</b>	



**Capital Improvement Projects – Parks Project Descriptions**

**Upper Wennerberg Park**

The Upper Wennerberg Park located downtown is approximately 1.46 acres in size and contains picnic facilities, playground equipment, a sports court, the city pool (1935) and site of the 1921 Ladd Fountain. The pool is open daily during the summer months with classes and special swims. The park is well situated in regard to the downtown commercial core.

The Parks Committee identified a number of improvements for the City pool facility located within this park. These include demolition and reconstruction of the pool building, possible addition of a water slide and wading pool, and construction of a splash fountain that would appeal to younger children.

In 2011, a concept design study for the pool house building was completed by Robertson Sherwood Architects to replace the existing structure with a new 3,664 square foot facility. The project also addresses the desire to co-locate flush toilets in the downtown business district that would be accessible to the public outside of the fenced pool area. An update to the study was completed in the spring of 2014 with the City Council deciding to place a General Obligation bond on the November 2014 ballot.

Other significant improvements to this park include adding a picnic shelter and restrooms, constructing a cover for the existing basketball court, and additional landscaping. The project team identified signage and additional trash receptacles as other minor improvements.

**1. Pool House Reconstruction Project (\$1,320,000)**

The City pool house is well past its useful life and in need of replacement. A concept design study was completed in February 2011 to replace the dilapidated structure with a new 3,664 s.f. facility. The report received community input and is supported by the Council. The City contracted with Robertson Sherwood in 2014 to update the plan’s conceptual design, project materials and cost. The cost estimate is \$1.39m. Through FY2015 the City has reserved \$130,000 for the project. The City Council will place a General Obligation Bond on the November 2014 ballot in the amount of \$1.32m including issuance costs. Assuming the GO Bond is approved the FY15 budget initiates final design and construction in FY16. If the bond fails the Council will need to revisit future options.

**2. Ladd Fountain Refurbishment (\$15,600)**

The FY15 budget funds to refurbish the 1921 Ladd Fountain.

**3. Play Structure (\$50,000)**

This project provides for the replacement of the small children’s play structure and co-locates the structure adjacent with the large children’s play structure.

**4. Small Picnic Shelter/Pavilion (\$30,000)**

This project provides for the construction of a picnic shelter in the Upper Park. Depicted in the Lakota Report the shelter will be in the northwest corner of the park.

**5. General Site Improvements (\$60,000)**

This project provides general site work including fencing, pathways, utilities, lighting, etc.



**Lower Wennerberg Park**

Lower Wennerberg Park, located at the western edge of the city limits adjacent to the South Yamhill River, is approximately 18.86 acres in size. The park provides for a mixture of recreation activities, with three baseball fields, two picnic pavilions, barbecue sites, and access to the North Yamhill River. A new large multi-use picnicking and day use facility is planned for construction in 2014. The new facility will include a shelter with a fixed overhead roof, barbecues, potable water, electricity, and ADA compliant parking and access to the shelter.

The Parks Committee identified a number of improvements to Lower Wennerberg Park. Improving both the access road through the park and parking areas and providing additional access to the Yamhill River were identified as high priority projects. Improving river access includes removing noxious vegetation and improving the riparian area through the park. Other significant improvements include adding a concession facility and additional restrooms and construction of two additional picnic pavilions.

**1. Lg. Day-Use Facility (\$132,907)**

This project constructs a large multi-use picnicking/day-use facility in the lower park that will also serve as a resource for special events. Project includes a 1,250 – 1,500 s.f. foot print, fixed overhead roof, barbecues, potable water, electricity, asphalt handicap parking and trail to facility and landscaping.

Funding is provided by the Oregon Parks and Recreation (OPRD) for \$75,000 and an additional grant from the Oregon Community Foundation (OCF) through the Walk in the Park Foundation for \$20,000. The City has budgeted \$37,907 from Park SDCs.

**2. Picnic Tables (10) (\$10,000)**

This provides for the purchase of a significant number of new and replacement picnic tables in Lower Wennerberg Park.

**3. Play Structure (\$75,000)**

This project provides for the replacement of the play structure in the lower park. The existing structure is old, past its useful life and not ADA compliant.

**4. Restroom at South Park Area (pit type) (\$35,000)**

This project provides a pit style handicap accessible restroom in the south area of the park.

**Hawn Creek Park**

Hawn Creek Park is located in the northeast section of the city, adjacent to Hawn Creek. The park is approximately 2.88 acres in size and currently undeveloped. This park was dedicated as part of the Carlton Crest Subdivision, a 155-unit subdivision that was granted preliminary approval in June 2005.

The parkland includes approximately 1.45 acres within the 100-year floodplain of Hawn Creek and an additional 1.35 acres on either side of Hawn Creek that can be developed as a Neighborhood Park.



In 2013, the Parks Committee worked with Nevue Ngan Associates to develop a concept plan and magnitude of cost report for Hawn Creek Park. The Parks Committee identified a preferred plan and includes: installing a walking path, children’s play structure, park benches and furnishings, landscaping improvements, shelter area, and a basketball court.

The City also wishes to retain the area in and around the Hawn Creek floodplain as an open space area. These areas shall be maintained to provide a natural storm water and drainage system. The City will consider construction of bicycle and pedestrian pathways in these areas.

**1. General Construction, Demolition, Erosion Control, Sidewalks (\$30,000)**

This provides will provide general site preparation work at Hawn Creek Park in preparation for the additional site improvements including the play structure, shelter and basketball court. Components include site demolition, erosion control, benches, tables and trashcans and the construction of pedestrian paths as identified in the park development plan.

**2. Play Structure (\$30,000)**

This project provides for the construction of a small/mid-size play structure in Hawn Creek Park as identified in the park development plan.

**3. Picnic Shelter (\$35,000)**

This project provides for the construction of a small picnic shelter in Hawn Creek Park as identified in the park development plan.

**Skate Park Facility**

In 2013, approximately 0.70 acres of land located in the Downtown District on the northwest corner of W. Monroe Street and N. Kutch Street was identified for future use as a skate park facility. The site is currently under private ownership and contains a warehouse structure and an abandoned railroad spur. The City is working with the property owner to secure a long term lease or easement that would allow the property to be used as a skate park facility. The site is undeveloped and potential skate park improvements discussed by the Committee include a 8,000-10,000 square foot facility, and related park improvements (landscaping, parking, sidewalks, utilities).

**1. Skate Park Facility (\$325,000)**

This is a conceptual design based on an 8,000 – 10,000 s.f. facility. The magnitude of the facility and cost is subject to change based on design, size, and features. A magnitude of cost estimate is based on a \$25 - \$35 per s.f. range. The timeline calls for design to be completed during the first half of FY15, followed by project fundraising during the next two fiscal years. Facility construction is scheduled during FY17 however, is dependent on project fundraising.

**2. Landscaping (\$15,000)**

This line item provides a budget to complete site landscaping as required by City code.

**3. Lighting (\$10,000)**

This line item provides a budget to complete site lighting as required by City code.



**Police Projects – Summary**  
**Capital Improvement Projects**

Project	Cost Estimate	Current Year FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Funding Source
In Car Computers (3)	\$10,000	10,000					General Fund
In Car Cameras (3)	\$10,000	10,000					General Fund
Tasers (3)	\$5,500	5,500					General Fund
Digital Evidence and Equipment and Software	\$7,000		7,000				General Fund
Traffic Safety Signs	\$21,000		10,500	10,500			General Fund
New Patrol Vehicle	\$35,000			35,000			General Fund
<b>Total</b>	<b>\$88,500</b>	<b>\$25,500</b>	<b>\$17,500</b>	<b>\$45,500</b>	<b>\$0</b>	<b>\$0</b>	

**Capital Improvement Projects – Police Department Project Descriptions**

**1. In-Car Computers (3) (\$10,000)**

The patrol vehicle Mobile Data Terminal (MDT) systems are obsolete and need to be replaced due to their inability to meet CJIS security standards for law enforcement agencies. Beginning in April any machine, physical or virtual, running the Windows XP operating system with access to FBI CJIS data will result in a noncompliance finding during an audit. PC's, Laptops, MDT's or other devices running Windows XP systems with access to FBI NCIC Data, will need to upgrade to Windows 7.

**2. In Car Cameras (3) (\$10,000)**

The in-car camera system is obsolete and needs to be replaced. The sound recording features are unreliable and not operational all the time. When working or when the Compact Flash Disk card is not full the system is valuable in recording vital information. To ensure the Department remains visible, transparent, accountable and held to a high standard of professionalism, a new in-car system under warranty and designed with an automatic wireless system that downloads the video information anytime the patrol vehicle is within a certain distance of the police department will reduce the amount of man hours it takes to maintain the recording system in an operational state.

**3. Tasers (3) (\$5,500)**

The current police departments Tasers are obsolete, out of warranty and often in need of repair. To reduce the risk of our current Tasers failing to function during an application in the field, it is imperative that the police department replace the current Tasers with new ones that are under warranty, in order to reduce the potential of officer injuries. Tasers are an essential tool in current policing tactics that help reduce and minimize injury to officers and offenders alike.





**4. Digital Evidence Equipment and Software**

**(\$7,000)**

The Carlton Police Department evidence tracking system is currently done manually which does not allow for easy tracking and notification of property disposition. An up to date evidence tracking system will allow for easier submissions, chain of custody and disposition of evidence.

**5. Traffic Safety Signs**

**(\$10,500)**

As Carlton continues to grow, there is an increasing amount of vehicle traffic on the arterial streets entering the City limits. There has been continuing problems with vehicles failing to reduce speed entering the City limits, increasing the potential for bicycle, pedestrian and vehicle accidents. Digital speed signs impact drivers immediately as a visual stimulus that requires a driver to think about their speed. Speed signs are displayed 24/7 and whether law enforcement is present or not the sign remains an effective tool at all times of the day and night.

**6. New Patrol Vehicle**

**(\$35,000)**

Replacement will be necessary for one of the Ford Crown Victoria patrol vehicles as the mileage and age of the vehicle warrants.



**Water Projects – Summary**  
**Capital Improvement Projects**

Project	Cost Estimate	Current Year FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Funding Source
Finish Water Supply Line Contingency Reserve	\$250,000	50,000	50,000	50,000	50,000	50,000	Water Fund
Panther Creek Reservoir Contingency Reserve	\$250,000	50,000	50,000	50,000	50,000	50,000	Water Fund
Concrete Reservoir Valve Improvements	\$35,000	35,000					Water Fund
Meadow Lake Trans. Line Segments B-E	\$2,017,000	201,700	1,815,300				Safe Drinking Water Loan; SDC
WTP Intertie with MWL	\$150,000		150,000				Safe Drinking Water Loan; SDC
North Kutch Street (Monroe to Madison)	\$60,500	12,100	48,400				Regional Solutions, Water Fund
West Monroe Street (Yamhill to Kutch)	\$46,200	9,240	36,960				Regional Solutions, Water Fund
West Monroe Street (Kutch to Pine)	\$66,000	13,200	52,800				Regional Solutions, Water Fund
North Yamhill Street (Main to Monroe)	\$101,200	20,240	80,960				Regional Solutions, Water Fund
North Pine Street (Main to Monroe)	\$99,000	19,800	79,200				Regional Solutions, Water Fund
West Main Street (Yamhill to Kutch)	\$248,700	49,740	198,960				Regional Solutions, Water Fund
South Yamhill Street (Main to Grant)	\$62,700	12,540	50,160				Regional Solutions, Water Fund
West Grant Street (Yamhill to Pine)	\$147,400	29,480	117,920				Regional Solutions, Water Fund
AMR Project	\$100,000	20,000	20,000	20,000	20,000	20,000	Water Fund
SCADA Upgrade	\$33,500	33,500					
<b>Total</b>	<b>\$3,633,700</b>	<b>\$523,040</b>	<b>\$2,750,660</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$120,000</b>	



**Capital Improvement Projects - Water Projects Descriptions**

**1. Finished Water Supply Line Contingency Reserve (WTP to Concrete Reservoir) (\$250,000)**

This is an annually recurring project designed to investigate and repair leaks in the finished waterline from the City’s water treatment plant to the existing concrete reservoir. The full replacement cost of this line is identified as a separate future project beyond the 5-year range of this CIP.

**2. Panther Creek Reservoir Contingency Reserve (\$250,000)**

This is an annually recurring project designed to fund preliminary investigations, feasibility studies and intermediate improvements to the impoundment reservoir. Major repairs and improvements to the storage facility appear as a separate future project beyond the 5-year range of this CIP.

**3. Concrete Reservoir – Valve Improvements (\$35,000)**

This project is designed to replace a set of failing line valves at the concrete reservoir site and to provide a new flow control valve at this location to improve the operation of the water system.

**4. Meadow Lake Transmission Main, Segments B–E (Steel Reservoir to Yamhill St.) (\$2,017,000)**

This project entails the construction of approximately 8,200 feet of new 18-inch water transmission line from the City’s steel reservoir west of town to the edge of the downtown distribution grid.

**5. WTP Intertie with McMinnville Water and Light (MWL) (\$150,000)**

This project is designed to provide an emergency water connection from the City of McMinnville’s treated water transmission line to Carlton’s water treatment plant.

**6. Water Distribution Improvements – Downtown Business District (\$831,700)**

The Regional Solutions Project includes improvements to a number of waterlines within the downtown business district. Eight components of this overall project are listed above. The project is designed to remove water related obstacles to private investment, commercial development and job creation. Project components include:

- North Kutch Street (Monroe to Madison)
- West Monroe Street (Yamhill to Kutch)
- West Monroe Street (Kutch to Pine)
- North Yamhill Street (Main to Monroe)
- North Pine Street (Main to Monroe)
- West Main Street (Yamhill to Kutch)
- South Yamhill Street (Main to Grant)
- West Grant Street (Yamhill to Pine)

**7. Water Meter Replacement Project (\$100,000)**

This is an annually recurring project that continues the City’s efforts to install an Automatic Meter Reading (AMR) system and replace all water meters with Neptune radio read meters.

**8. SCADA Upgrade (\$33,500)**

System Control and Data Acquisition (SCADA) Is the remote function of our water plant operation. We need to upgrade because the current computer is outdated this will trigger the purchase of new software because the old software will not work on a new computer. Currently the work station at the water plant is a 2002 computer. In order to upgrade to a new computer the current SCADA software Wonderware 2000 is not compatible with a new computer. Also, Windows will not support the windows program we currently have and this will happen soon.



**Sewer Projects – Summary**  
**Capital Improvement Projects**

Project	Cost Estimate	Current Year FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Funding Source
Increase Capacity of Chlorination Facilities	\$289,800		159,800	130,000			Loans, SDC, Sewer Fund
Effluent Pump Station	\$630,000		347,000	283,000			Loans, SDC, Sewer Fund
Effluent Force Main Pipe to River	\$260,000		143,000	117,000			Loans, SDC, Sewer Fund
Passive Overflow for Lagoons	\$100,000		55,000	45,000			Loans, SDC, Sewer Fund
SCADA Alarm for Chlorine System Fail	\$100,000		55,000	45,000			Loans, SDC, Sewer Fund
Prepare WWTP O&M Manual	\$15,000	15,000					Sewer Fund
Prepare Emergency Procedures Manual	\$5,000	5,000					Sewer Fund
Monitoring and Testing for High Strength Users	\$90,000	10,000	20,000	20,000	20,000	20,000	Sewer Fund
I&I Reduction Plan	\$130,000	10,000	30,000	30,000	30,000	30,000	Loans, SDC, Sewer Fund
Enhanced Treatment to address Ammonia and BOD Loading	\$230,000				230,000		Loans, SDC, Sewer Fund
Biosolids Dredging and Land Application	\$250,000				125,000	125,000	Loans, SDC, Sewer Fund
Effluent Reuse Area Expansion	\$500,000				250,000	250,000	Loans, SDC, Sewer Fund
Headwork's Expansion	\$365,000				95,000	270,000	Loans, SDC, Sewer Fund
<b>Total</b>	<b>\$2,964,800</b>	<b>\$40,000</b>	<b>\$809,800</b>	<b>\$670,000</b>	<b>\$750,000</b>	<b>\$695,000</b>	



**Capital Improvement Projects - Sewer Project Descriptions**

- 1. Increase Capacity of Chlorination Facilities** **(\$289,800)**

The existing chlorination facility does not provide enough detention time to achieve adequate disinfection of effluent as it leaves the lagoons in route to the river. This project will resolve chlorination and dechlorination deficiencies.
- 2. Effluent Pump Station** **(\$630,000)**

During wet weather periods, treated effluent is discharges from the lagoons and flows to the river through a 10-inch diameter gravity line. This project will provide a pump station to discharge a greater amount of water during wet weather periods.
- 3. Effluent Force Main Pipe to River** **(\$260,000)**

This project will replace the 10-inch diameter gravity line from the lagoons to the river with a new force main to be supplied by the new effluent pump station, ensuring that the City can discharge the maximum amount of water allowed under their permit during wet weather periods.
- 4. Passive Overflow for Lagoons** **(\$100,000)**

This project will create a passive weir and pipe system to ensure that excessive amounts of water in the lagoons flows out of the lagoons in a controlled fashion to the river and does not overtop or erode the lagoon walls.
- 5. SCADA Alarm for Chlorine System Fail** **(\$100,000)**

This project will provide a failure alarm to the wastewater plant operators in the event the chlorine dosing pumps fail and chlorine feed is interrupted.
- 6. Prepare WWTP O&M Manual** **(\$15,000)**

This project will provide a nominal level of assistance to combine the various previously prepared O&M manuals for the WWTP into a single document for DEQ approval.
- 7. Prepare Emergency Procedures Manual** **(\$5,000)**

The DEQ has requested that the City update their Emergency Procedures Manual for the wastewater treatment plant. This project will provide a nominal level of assistance to the City as they prepare this document.
- 8. Monitoring and Testing for High Strength Users** **(\$90,000)**

The City’s wastewater plant has witnessed seasonal periods of high strength wastewater generated by activities at the wineries within the collection system. This project provides an operating budget to begin monitoring and testing specific point sources within the City.
- 9. I&I Reduction Plan** **(\$130,000)**

This project provides an operating budget to conduct periodic inspections of the wastewater gravity collection system to document and catalog inflow and infiltration problem areas.



**Capital Improvement Projects - Sewer Project Descriptions (con't)**

**10. Enhanced Treatment to address Ammonia and BOD Loading (\$230,000)**

This project is designed to provide treatment equipment to improve the treatment of wastewater within the City's facultative lagoon system.

**11. Biosolids Dredging and Land Application (\$250,000)**

This project addresses the accumulation of digested solids in the facultative lagoons and is designed to restore the original operating capacity of the lagoons by removing and land applying the solids.

**12. Effluent Reuse Area Expansion (\$500,000)**

The City is permitted to discharge treated effluent to agricultural areas during periods when they cannot discharge to the Yamhill River. This project addresses the need for additional reuse areas and treatment methods to handle the City's growing need for dry weather disposal.

**13. Headwork's Expansion (\$365,000)**

This project is designed to replace and expand the City's existing headwork's facility at the wastewater treatment plant by providing fine screening, improved solids collection and a more robust flow measurement system.



**Stormwater Projects – Summary**

**Capital Improvement Projects**

Project	Cost Estimate	Current Year FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Funding Source
Monroe Street Project	\$72,000	72,000					
<b>Total</b>	<b>\$72,000</b>	<b>\$72,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**Capital Improvement Projects - Stormwater Project Descriptions**

**1. Monroe Street Project (\$72,000)**

This work is related to the Monroe Street Streetscape/Utility/SCA project. The stormwater line is deficient on this section of street and will be made worse once the curb and gutter improvements are made as called for in the SCA project. Funding for these stormwater improvements have not yet been identified.



**Streets/Transportation Projects - Summary**  
**Capital Improvement Projects**

Project	Cost Estimate	Current Year FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Funding Source
South 3 <sup>rd</sup> Street (Main to Polk) and Polk Street to Pine Street	\$50,000	25,000	25,000				ODOT, SDCs, Street Fund
Highway 47 Bicycle/ Pedestrian Imprv'mts:	\$2,229,000		75,000	350,000	1,804,000		ODOT, SDCs, Street Fund, UR Fund
Monroe Street Construction Project	\$220,000	220,000					ODOT, SDCs, Street Fund, UR Fund
Main Street Reconstruction Project	\$750,000				750,000		ODOT
Sidewalk Infill and Repair Program	\$95,000	25,000	25,000	15,000	15,000	15,000	General Fund, UR Fund, SDCs, ODOT
<b>Total</b>	<b>\$3,315,000</b>	<b>\$270,000</b>	<b>\$125,000</b>	<b>\$365,000</b>	<b>\$2,540,000</b>	<b>\$15,000</b>	

**Capital Improvement Projects - Transportation Project Descriptions**

**2. South 3<sup>rd</sup> Street (Main to Polk) and Polk Street to Pine Street (\$50,000)**

This project provides an ODOT Flexible Funds grant for final design on South 3<sup>rd</sup> and Polk Streets to address pedestrian and bicycle safety concerns and will ultimately complete two legs of the multi-modal corridor described in Carlton's 2009 transportation plan. The project is a precursor to construction providing bicycle and pedestrian connectivity between neighborhoods, elementary school, public transportation facilities, parks and the downtown business district. The City's match will be Transportation System Development Charges.

**2. Hwy 47 Bike/Ped. Improvements: State Transportation Improvement Plan (STIP) (\$2,229,000)**

This ODOT STIP project makes pedestrian and bike lane improvements from the north City limits to the Main/Yamhill intersection. The project also includes a crosswalk at Monroe Street and turning radius improvements at the northwest corner of Main and Yamhill.

**3. Monroe Street Construction Project (\$220,000)**

The Monroe Street SCA Project is a component of a larger project including street, curb, gutter and sidewalk, water, sanitary sewer and stormwater on Monroe Street between Kutch Street and the railroad right-of-way.





**4. Main Street Reconstruction Project (\$750,000)**

The City has been working with ODOT to repair the sub-base of Main Street because of its poor condition. At this time project funding has not been identified however, ODOT has expressed commitment to the project with a desired construction date of FY2018 to dovetail the project with the STIP referenced above.

**5. Sidewalk Infill and Repair Program (\$95,000)**

The City's pedestrian facilities throughout town are dilapidated or missing causing safety concerns, stormwater management issues and a general appearance of disregard of public and private property. Designated as a high priority goal the City has developed a policy and action plan to upgrade City pedestrian facilities in town. Although the City is targeting grant applications at high priority pedestrian improvements identified in the 2009 Transportation System Plan (i.e. North Yamhill, East 3<sup>rd</sup> Street and Polk Street) there are many local sidewalks that have deteriorated to the point of being impassible from an ADA standpoint. Also, because of their condition these areas tend to push other users into the street right-of-way creating conflicts with local vehicle traffic and safety concerns. Funds are budgeted to initiate a limited infill, repair and maintenance project in FY15.



**Vehicle and Equipment Projects – Summary**  
**Capital Improvement Projects**

Project	Cost Estimate	Current Year FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Funding Source
Public Works Vehicle	\$20,000	20,000					Vehicle/Equipmt Replament Fund
<b>Total</b>	<b>\$20,000</b>	<b>\$20,000</b>					

**1. Public Works Vehicle (\$20,000)**

Public Works Replacement Truck (\$20,000) - The General, Street, Water and Sewer Funds each contributed funds in prior years to the VEF to purchase a vehicle in the Public Works Department replacing a 1994 Ranger with 300,000 miles.



**Facilities/Special Projects – Summary**

**Capital Improvement Projects**

Project	Cost Estimate	Current Year FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	Funding Source
City Entrance Signs	\$10,000	10,000					General Fund
New City Hall	\$1,500,000			50,000	100,000	1,350,000	General, Water, Sewer Funds
<b>Total</b>	<b>\$1,510,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$100,000</b>	<b>\$1,350,000</b>	

**Capital Improvement Projects – Facilities/Special Project Descriptions**

**1. City Entrance Signs (\$10,000)**

This is the second part of a two year project to replace the City’s entrance signs at its four primary entry points into town. This year’s project will replace the signs at the north and west entrances.

**2. New City Hall (\$1,510,000)**

Beginning with the FY14 Budget the City began reserving funds for the planned replacement of City Hall. Constructed in the late 1950s, the structure lacks sufficient office space for staff and the Police Department operations including meeting facilities, office space and storage. The project reserve has \$190,500 through FY14. The FY15 Budget contributes an additional \$135,000 from the General, Water and Sewer Funds to the project reserve for a total of \$340,500. The intent is to begin pre-development work in FY2017; architectural design and engineering in FY2018 and construction in FY2019.



This page intentionally left blank



## 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 fees and charges for services.*

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

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

### **How are capital improvement projects paid for?**

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

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

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

### **Why can't money be moved to where it is most needed?**

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

### **What are non-designated revenues?**

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

### **How come City employees get a cost-of-living-adjustment (COLA) raise in a bad economy?**

*The City has intentionally kept its staff smaller compared to other cities of similar size. This results in personal service costs (typically the largest 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 good 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.*



## Frequently Asked Questions

---

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

*Oregon constitutional tax limits allow each property's assessed value to increase 3% every year unless the property's real market value is reduced to below the assessed value. In Yamhill County, residential property is generally assessed at about 60% of the real market value, so even in the down economy; drops in real market value have not stopped the 3% increase in assessed value on many parcels of property. For example, if your home had a real market value of \$300,000 and 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 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%. For the current fiscal year, the City's total assessed value, increased by 2.6%.*



**Fiscal Year 2014-15  
Annual Budget  
Appendices  
In-Active Funds**

**911 Excise Tax Fund Revenues**

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2011-12	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15
<b>Resources</b>								
911-000-400100	Beginning Fund Balance							
<b>Revenue</b>								
911-000-402550	911 Excise Tax	9,943						
<b>Total Revenue</b>		\$9,943	\$0	\$0	\$0	\$0	\$0	\$0
Transfers								
<b>Total Resources</b>		\$9,943	\$0	\$0	\$0	\$0	\$0	\$0

**911 Excise Tax Fund Requirements**

<b>Material and Services</b>								
911-911-601800	Excise Tax	9,943						
<b>Total Material and Services</b>		\$9,943	\$0	\$0	\$0	\$0	\$0	\$0



**Water System Development Fund Revenues**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Resources</b>		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
014-000-400100	Beginning Fund Balance	148,569	190,629	120,271	154,094	195,536	195,536	195,536
<b>Revenues</b>								
014-000-400400	Interest	672	787	580	564	900	900	900
014-000-400410	Reimbursement	27,666	31,204	18,263	27,324	27,834	27,834	27,834
014-000-400425	Compliance	1,745	1,965	1,150	1,723	1,758	1,758	1,758
014-000-403800	SDC Recpts/Improv'mts	11,978	13,512	7,908	11,831	12,054	12,054	12,054
<b>Revenues</b>		<b>42,061</b>	<b>47,468</b>	<b>27,901</b>	<b>41,442</b>	<b>42,546</b>	<b>42,546</b>	<b>42,546</b>
014-000-403900	Transfers: Water Fund					7,000	7,000	7,000
<b>Total Revenues</b>		<b>\$42,061</b>	<b>\$47,468</b>	<b>\$27,901</b>	<b>\$41,442</b>	<b>\$49,546</b>	<b>\$49,546</b>	<b>\$49,546</b>
<b>Total Resources</b>		<b>\$190,630</b>	<b>\$238,097</b>	<b>\$148,172</b>	<b>\$195,536</b>	<b>\$245,082</b>	<b>\$245,082</b>	<b>\$245,082</b>

**Water System Development Fund Requirements**

<b>Material and Services</b>								
014-140-600905	Improvement						8,333	8,333
014-140-600910	Reimbursement						8,333	8,333
014-140-600925	Compliance						8,334	8,334
<b>Total Material and Services</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Capital Outlay</b>								
	Water Projects						220,082	220,082
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$220,082</b>	<b>\$220,082</b>
<b>Transfers</b>								
014-140-630500	Resv Fund: Reimb-Wtr Res		84,003					
<b>Total Transfers</b>		<b>\$0</b>	<b>\$84,003</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency/Unappropriated</b>								
014-140-640000	Operating Contingency			148,172	0	245,082	0	0
014-140-800000	Unapprop. Fund Balance							
<b>Total Cont./Unapprop.</b>		<b>\$0</b>	<b>\$0</b>	<b>\$148,172</b>	<b>\$0</b>	<b>\$245,082</b>	<b>\$0</b>	<b>\$0</b>

**Water SD Fund Revenues and Requirements**

	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Resources</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
Beginning Fund Balance	148,569	190,629	120,271	154,094	195,536	195,536	195,536
Revenues	42,061	47,468	27,901	41,442	42,546	42,546	42,546
Transfers	0	0	0	0	7,000	7,000	7,000
<b>Total Resources</b>	<b>\$190,630</b>	<b>\$238,097</b>	<b>\$148,172</b>	<b>\$195,536</b>	<b>\$245,082</b>	<b>\$245,082</b>	<b>\$245,082</b>
<b>Requirements</b>							
Material and Services						25,000	25,000
Capital Outlay						220,082	220,082
Transfers		84,003					
Cont./Unapprop.			148,172	0	245,082	0	0
<b>Total Requirements</b>	<b>\$0</b>	<b>\$84,003</b>	<b>\$148,172</b>	<b>\$0</b>	<b>\$245,082</b>	<b>\$245,082</b>	<b>\$245,082</b>
<b>Over/Under (+/-)</b>	190,630	154,094	0	195,536	0	0	0
<b>Ending Fund Balance</b>	<b>\$190,630</b>	<b>\$154,094</b>	<b>\$0</b>	<b>\$195,536</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Sewer System Development Fund Revenues**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
<b>Resources</b>								
015-000-400100	Beginning Fund Balance	277,583	297,532	249,216	236,465	244,530	244,530	244,530
<b>Revenues</b>								
015-000-400400	Interest	2,081	2,373	450	1,795	1,800	1,800	1,800
015-000-403800	SDC Receipts	37,869	36,560	24,999	43,645	38,094	38,094	38,094
<b>Revenues</b>		<b>39,950</b>	<b>38,933</b>	<b>25,449</b>	<b>45,440</b>	<b>39,894</b>	<b>39,894</b>	<b>39,894</b>
015-000-403900	Transfer: Sewer Fund					6,400	6,400	6,400
<b>Total Revenues</b>		<b>\$39,950</b>	<b>\$38,933</b>	<b>\$25,449</b>	<b>\$45,440</b>	<b>\$46,294</b>	<b>\$46,294</b>	<b>\$46,294</b>
<b>Total Resources</b>		<b>\$317,533</b>	<b>\$336,465</b>	<b>\$274,665</b>	<b>\$281,905</b>	<b>\$290,824</b>	<b>\$290,824</b>	<b>\$290,824</b>

**Sewer System Development Fund Requirements**

<b>Material and Services</b>								
015-150-608000	Professional Services						25,000	25,000
<b>Total Material and Services</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Capital Outlay</b>								
015-150-620700	Sewer Improv'mt Constr.	20,000					265,824	265,824
<b>Total Capital Outlay</b>		<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$265,824</b>	<b>\$265,824</b>
<b>Transfers</b>								
015-150-630400	CIF: Force Main Project			37,375	37,375			
015-150-630500	Reserve Fund: Sewer Resv		100,000					
<b>Total Transfers</b>		<b>\$0</b>	<b>\$100,000</b>	<b>\$37,375</b>	<b>\$37,375</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency/Unappropriated</b>								
015-150-640000	Operating Contingency			237,290		290,824	0	0
015-150-800000	Unapprop. Fund Balance							
<b>Total Cont./Unapprop.</b>		<b>\$0</b>	<b>\$0</b>	<b>\$237,290</b>	<b>\$0</b>	<b>\$290,824</b>	<b>\$0</b>	<b>\$0</b>

Sewer SD Fund Revenues and Requirements

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
<b>Resources</b>							
Beginning Fund Balance	277,583	297,532	249,216	236,465	244,530	244,530	244,530
Revenues	39,950	38,933	25,449	45,440	39,894	39,894	39,894
Transfers	0	0	0	0	6,400	6,400	6,400
<b>Total Resources</b>	<b>\$317,533</b>	<b>\$336,465</b>	<b>\$274,665</b>	<b>\$281,905</b>	<b>\$290,824</b>	<b>\$290,824</b>	<b>\$290,824</b>
<b>Requirements</b>							
Material and Services						25,000	25,000
Capital Outlay	20,000					265,824	265,824
Transfers		100,000	37,375	37,375			
Cont./Unapprop.			237,290	0	290,824	0	0
<b>Total Requirements</b>	<b>\$20,000</b>	<b>\$100,000</b>	<b>\$274,665</b>	<b>\$37,375</b>	<b>\$290,824</b>	<b>\$290,824</b>	<b>\$290,824</b>
<b>Over/Under (+/-)</b>	297,533	236,465	0	244,530	0	0	
<b>Ending Fund Balance</b>	<b>\$297,533</b>	<b>\$236,465</b>	<b>\$0</b>	<b>\$244,530</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Transportation System Development Fund Revenues**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
<b>Resources</b>								
016-000-400100	Beginning Fund Balance	8,360	28,296	12,496	19,042	18,730	18,730	18,730
<b>Revenues</b>								
016-000-403800	Transp. SDC Receipts	19,936	19,246	13,160	19,688	19,740	19,740	19,740
<b>Revenues</b>		<b>\$19,936</b>	<b>\$19,246</b>	<b>\$13,160</b>	<b>\$19,688</b>	<b>\$19,740</b>	<b>\$19,740</b>	<b>\$19,740</b>
<b>Transfers</b>								
<b>Total Revenues</b>		<b>\$19,936</b>	<b>\$19,246</b>	<b>\$13,160</b>	<b>\$19,688</b>	<b>\$19,740</b>	<b>\$19,740</b>	<b>\$19,740</b>
<b>Total Resources</b>		<b>\$28,296</b>	<b>\$47,542</b>	<b>\$25,656</b>	<b>\$38,730</b>	<b>\$38,470</b>	<b>\$38,470</b>	<b>\$38,470</b>

**Transportation System Development Fund Requirements**

<b>Material and Services</b>								
016-160-600800	Professional Services						5,000	5,000
<b>Total Material and Services</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>Capital Outlay</b>								
Transportation Projects							33,470	33,470
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,470</b>	<b>\$33,470</b>
<b>Transfers</b>								
016-160-630400	CIF: Monroe St. SCA Proj.			20,000	20,000			
016-160-630500	CIF: ODOT-Flex Fund Proj.		28,500					
<b>Total Transfers</b>		<b>\$0</b>	<b>\$28,500</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency/Unappropriated</b>								
016-160-640000	Operating Contingency			5,656	0	38,470	0	0
016-160-800000	Unapprop. Fund Balance							
<b>Total Cont./Unapprop.</b>		<b>\$0</b>	<b>\$0</b>	<b>\$5,656</b>	<b>\$0</b>	<b>\$38,470</b>	<b>\$0</b>	<b>\$0</b>

Transportation SD Fund Revenues and Requirements

Resources	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Estimate 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Beginning Fund Balance	8,360	28,296	12,496	19,042	18,730	18,730	18,730
Revenues	19,936	19,246	13,160	19,688	19,740	19,740	19,740
Transfers	0	0	0	0	0	0	0
<b>Total Resources</b>	<b>\$28,296</b>	<b>\$47,542</b>	<b>\$25,656</b>	<b>\$38,730</b>	<b>\$38,470</b>	<b>\$38,470</b>	<b>\$38,470</b>
<b>Requirements</b>							
Material and Services						5,000	5,000
Capital Outlay						33,470	33,470
Transfers		28,500	20,000	20,000			
Cont./Unapprop.			5,656	0	38,470	0	0
<b>Total Requirements</b>	<b>\$0</b>	<b>\$28,500</b>	<b>\$25,656</b>	<b>\$20,000</b>	<b>\$38,470</b>	<b>\$38,470</b>	<b>\$38,470</b>
<b>Over/Under (+/-)</b>	28,296	19,042	0	18,730	0	0	
<b>Ending Fund Balance</b>	<b>\$28,296</b>	<b>\$19,042</b>	<b>\$0</b>	<b>\$18,730</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Parks System Development Fund Revenues**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
<b>Resources</b>								
018-000-400100	Beginning Fund Balance	204,674	215,373	200,000	225,589	172,095	172,095	172,095
<b>Revenues</b>								
018-000-400400	Interest	548	420	500	618	400	400	400
018-000-403800	Park - SDC Receipts	10,151	9,796	6,750	10,018	10,206	10,206	10,206
<b>Revenues</b>		<b>\$10,699</b>	<b>\$10,216</b>	<b>\$7,250</b>	<b>\$10,636</b>	<b>\$10,606</b>	<b>\$10,606</b>	<b>\$10,606</b>
Transfers								
<b>Total Revenues</b>		<b>\$10,699</b>	<b>\$10,216</b>	<b>\$7,250</b>	<b>\$10,636</b>	<b>\$10,606</b>	<b>\$10,606</b>	<b>\$10,606</b>
<b>Total Resources</b>		<b>\$215,373</b>	<b>\$225,589</b>	<b>\$207,250</b>	<b>\$236,225</b>	<b>\$182,701</b>	<b>\$182,701</b>	<b>\$182,701</b>

**Parks System Development Fund Requirements**

<b>Materials and Services</b>								
018-180-608000	Professional Services						25,000	25,000
<b>Total Material and Services</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Capital Outlay</b>								
018-180-620550	Park Improvements						157,701	157,701
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$157,701</b>	<b>\$157,701</b>
<b>Transfers</b>								
018-180-630005	CIF: Hawn Creek Park: PI			26,223	26,223			
018-180-630006	CIF: Lg. Day-Use/Pavilion			37,907	37,907			
<b>Total Transfers</b>		<b>\$0</b>	<b>\$0</b>	<b>\$64,130</b>	<b>\$64,130</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency/Unappropriated</b>								
018-180-640000	Operating Contingency			143,120	0	182,701	0	0
018-180-800000	Unapprop. Fund Balance							
<b>Total Cont./Unapprop.</b>		<b>\$0</b>	<b>\$0</b>	<b>\$143,120</b>	<b>\$0</b>	<b>\$182,701</b>	<b>\$0</b>	<b>\$0</b>

**Parks SD Fund Revenues and Requirements**

	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>Resources</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
Beginning Fund Balance	204,674	215,373	200,000	225,589	172,095	172,095	172,095
Revenues	10,699	10,216	7,250	10,636	10,606	10,606	10,606
Transfers	0	0	0	0	0	0	0
<b>Total Resources</b>	<b>\$215,373</b>	<b>\$225,589</b>	<b>\$207,250</b>	<b>\$236,225</b>	<b>\$182,701</b>	<b>\$182,701</b>	<b>\$182,701</b>
<b>Requirements</b>							
Material and Services						25,000	25,000
Capital Outlay						157,701	157,701
Transfers			64,130	64,130			
Cont./Unapprop.			143,120	0	182,701	0	0
<b>Total Requirements</b>	<b>\$0</b>	<b>\$0</b>	<b>\$207,250</b>	<b>\$64,130</b>	<b>\$182,701</b>	<b>\$182,701</b>	<b>\$182,701</b>
<b>Over/Under (+/-)</b>	215,373	225,589	0	172,095	0	0	
<b>Ending Fund Balance</b>	<b>\$215,373</b>	<b>\$225,589</b>	<b>\$0</b>	<b>\$172,095</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**Stormwater System Development Fund Revenue**

		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Estimate</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
		<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2014-15</b>	<b>2014-15</b>
<b>Resources</b>								
019-000-400100	Beginning Fund Balance	67,592	78,713	76,629	89,407	101,150	101,150	101,150
<b>Revenue</b>								
019-000-400400	Interest	256	204	305	326	350	350	350
019-000-403800	SDC Receipts	10,865	10,490	7,190	11,417	10,932	10,932	10,932
<b>Revenues</b>		<b>11,121</b>	<b>10,694</b>	<b>7,495</b>	<b>11,743</b>	<b>11,282</b>	<b>11,282</b>	<b>11,282</b>
019-000-403900	Transfer: Street Fund					6,830	6,830	6,830
<b>Total Revenues</b>		<b>\$11,121</b>	<b>\$10,694</b>	<b>\$7,495</b>	<b>\$11,743</b>	<b>\$18,112</b>	<b>\$18,112</b>	<b>\$18,112</b>
<b>Total Resources</b>		<b>\$78,713</b>	<b>\$89,407</b>	<b>\$84,124</b>	<b>\$101,150</b>	<b>\$119,262</b>	<b>\$119,262</b>	<b>\$119,262</b>

**Stormwater System Development Fund Requirements**

<b>Material and Services</b>								
019-190-608000	Professional Services						25,000	25,000
<b>Total Material and Services</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Capital Outlay</b>								
	Storm Improvements						94,262	94,262
<b>Total Capital Outlay</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$94,262</b>	<b>\$94,262</b>
<b>Transfers</b>								
<b>Total Transfers</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Contingency/Unappropriated</b>								
019-190-640000	Operating Contingency			84,124	0	119,262	0	0
019-190-800000	Unapprop. Fund Balance							
<b>Total Cont./Unapprop.</b>		<b>\$0</b>	<b>\$0</b>	<b>\$84,124</b>	<b>\$0</b>	<b>\$119,262</b>	<b>\$0</b>	<b>\$0</b>

**Stormwater SD Fund Revenues and Requirements**

<b>Resources</b>	<b>Actual 2011-12</b>	<b>Actual 2012-13</b>	<b>Adopted 2013-14</b>	<b>Estimate 2013-14</b>	<b>Proposed 2014-15</b>	<b>Approved 2014-15</b>	<b>Adopted 2014-15</b>
Beginning Fund Balance	67,592	78,713	76,629	89,407	101,150	101,150	101,150
Revenues	11,121	10,694	7,495	11,743	11,282	11,282	11,282
Transfers	0	0	0	0	6,830	6,830	6,830
<b>Total Resources</b>	<b>\$78,713</b>	<b>\$89,407</b>	<b>\$84,124</b>	<b>\$101,150</b>	<b>\$119,262</b>	<b>\$119,262</b>	<b>\$119,262</b>
<b>Requirements</b>							
Material and Services						25,000	25,000
Capital Outlay						94,262	94,262
Transfers							
Cont./Unapprop.			84,124	0	119,262	0	0
<b>Total Requirements</b>	<b>\$0</b>	<b>\$0</b>	<b>\$84,124</b>	<b>\$0</b>	<b>\$119,262</b>	<b>\$119,262</b>	<b>\$119,262</b>
<b>Over/Under (+/-)</b>	<b>78,713</b>	<b>89,407</b>	<b>0</b>	<b>101,150</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>\$78,713</b>	<b>\$89,407</b>	<b>\$0</b>	<b>\$101,150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



This page intentionally left blank