

City of Carlton Adopted Budget FY 2018-2019





Fiscal Year 2019 Annual Budget



This page intentionally left blank



Table of Contents	
Table of Contents	1
Budget Committee	3
Distinguished Budget Award	4
Reader's Guide	5 - 49
City of Carlton Profile	6
Trends at a Glance	7 - 11
Carlton Government	12
City-Wide Organizational Chart	13
Council Priorities	14 - 17
Budget Message	18 - 29
Tax Rates	30 - 31
Debt Obligation Summary	32 - 33
Carlton Fiscal Policies	34 - 38
Budget Process	39 - 41
Governmental Funds	42
Proprietary Funds	42 - 43
Budget Summary – All Funds	44 - 49
Governmental Funds	51 - 105
General Fund	51
Fund Description	52
Fund Revenues and Requirements	52 - 56
General Fund Breakdown	56
Administration	57 - 62
Finance Department	63 - 67
Planning Department	69 - 72
Police Department	73 - 76
Municipal Court	77- 80
Public Works – Parks	81 - 85
Public Works – Pool	87 - 90
General Fund Rev/Req – Summary	91
Tourism Fund	93 - 96
Street Fund	97 - 105
Proprietary Funds	107 - 166
Water Fund	107 - 117
Sewer Fund	119 - 128
Capital Improvement Fund	129 - 133
System Development Fund	135 - 147
GO 2015 – Pool Project Bond Fund	148 - 152
GO 2018 – Public Safety Bond Fund	153 - 157
Debt Service Fund	158 - 162
Vehicle/Equipment Replacement Fund	163 - 166
Appendices	167- 182
Glossary of Terms	167 - 176
Compensation Schedule	177 - 181
Frequently Asked Questions	182 - 184



This page intentionally left blank



Budget Committee Members

Mayor and Council Members

Mayor



Kathie Oriet

Council Members



Scott Carl
Council President



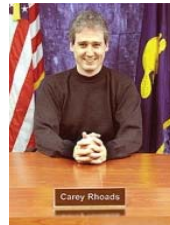
Scott Chitwood



Gwen Jernstedt



Shirley Ward-Mullen



Carey Rhoads



Amy Wilder

Budget Committee Citizen Members

Member

Joe Moore
Sandy Schultz
Dean Catherman
Sara Meyer
Randy Stapilus
David Sam Hill
Pat Swanick

Term

1/1/16 – 12/31/2018
1/1/16 – 12/31/2018
1/1/17 – 12/31/2019
1/1/17 – 12/31/2019
1/1/17 – 12/31/2019
1/1/18 – 12/31/2020
1/1/18 – 12/31/2020

Staff

Dennis Durham	City Manager
Christy Martinez	Finance Director
Kevin Martinez	Chief of Police
Bryan Burnham	Director of Public Works
Jennifer Nelson	City Recorder



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Carlton
Oregon**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrill

Executive Director



Fiscal Year 2018-19
Annual Budget
Reader's Guide



City of Carlton
Fiscal Year 2019 Annual Budget

The City of Carlton is a small farming town in Yamhill County with a robust community and vibrant downtown. Nestled in the rolling hills of Western Oregon, between Portland and the coast, you'll find Carlton 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" with its lovely parks, outdoor pool, 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 farmland where Carlton is now. Some of the farmers talked it over and decided to send Mr. Wilson Carl to Portland to talk to the Railroad Company officials. Mr. Carl asked them to make the train stop closer to them so the farmers would not have to travel so far take their produce to the railroad. At first, the Railroad Company only agreed to establish a flag stop; later, a regular stop was made at what is now Carlton. The story is that when the railroad employees talked about this unnamed stop, they started calling it "Carl's town", which was soon shortened to "Carlton". - *Reflections of Carlton*

Our Community

Carlton is on Highway 47 in Yamhill County, roughly five miles from the City of McMinnville and 35 miles southwest of Portland. Carlton has emerged as one of the centers of the Willamette Valley wine country by providing a home to around 40 wineries and issuing nearly 40 business licenses to wine-related enterprises including wine tasting, storage, and production facilities within the City limits.

The City boasts three parks including the Ladd Park adjacent to downtown's Main Street. Ladd Park's facilities are very popular with the community year-round and are particularly active during the summer due to its outdoor pool, children's play equipment, basketball court, and open space.

The Wennerberg Park is also a very popular place for the community, featuring three ball fields, three picnic shelters, picnic tables, barbecues, horseshoe pits, disc golf, open space, walking paths, and access to the North Yamhill River.

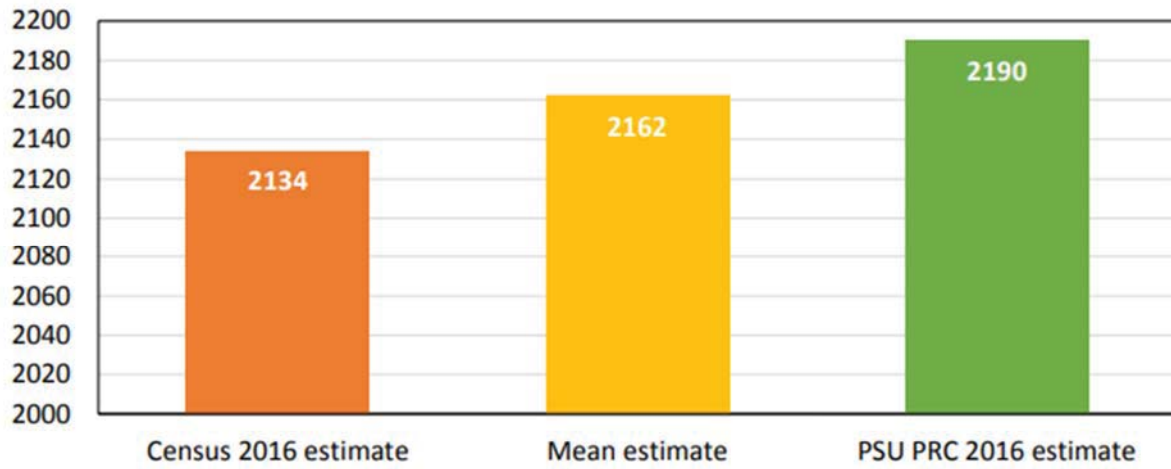
Hawn Creek Park is the City's first and only neighborhood park found in the Carlton Crest subdivision.

Trends at a Glance

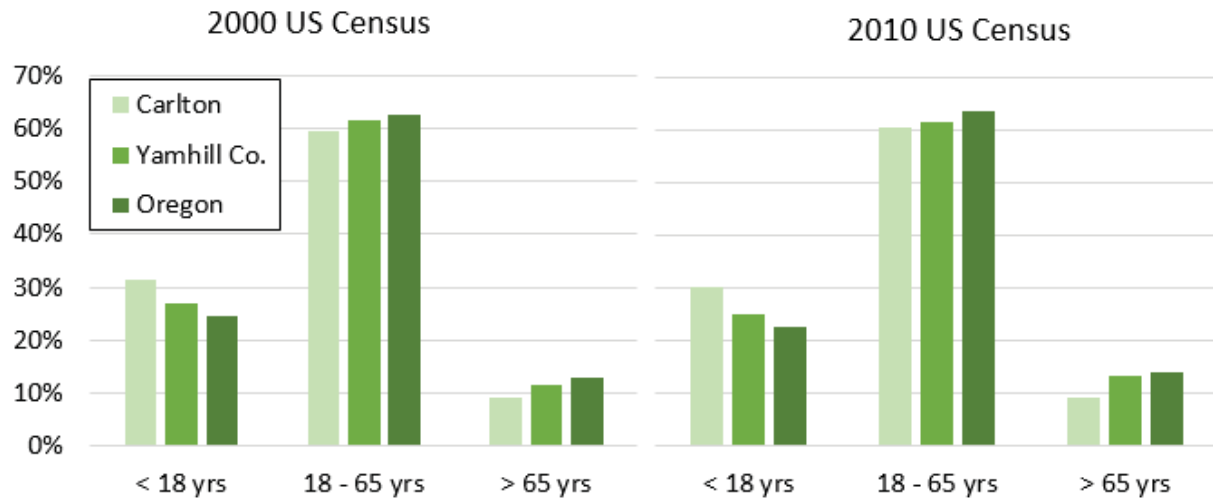
The charts on the next page show some significant trends relating to Carlton and Yamhill County, presented in two key areas: population dynamics and employment and income. Trends can provide citizens and the City Council with valuable information about where the City has come from and, by inference, where the City may be headed.

Trends at a Glance

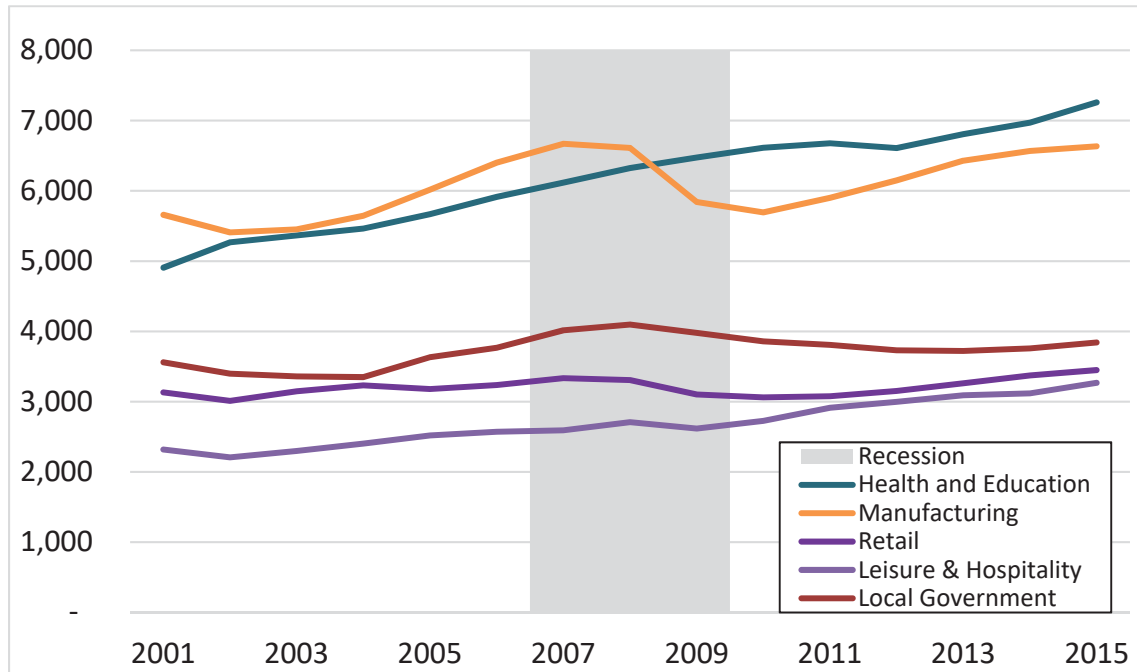
Population Estimate (Census and PSU)



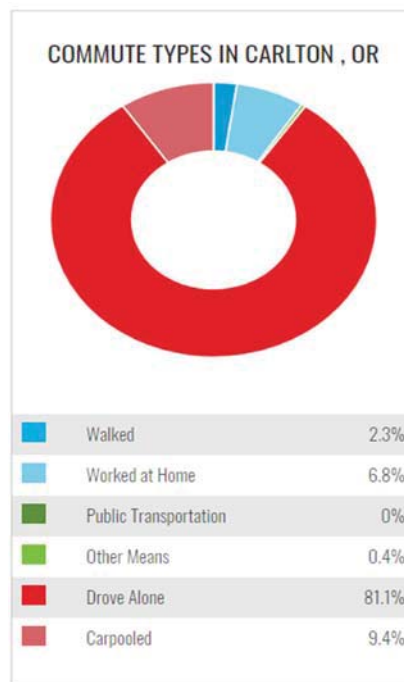
Population age groups in Oregon, Yamhill County and Carlton



Industry Profile – Top five employing sectors in Yamhill County (2015)

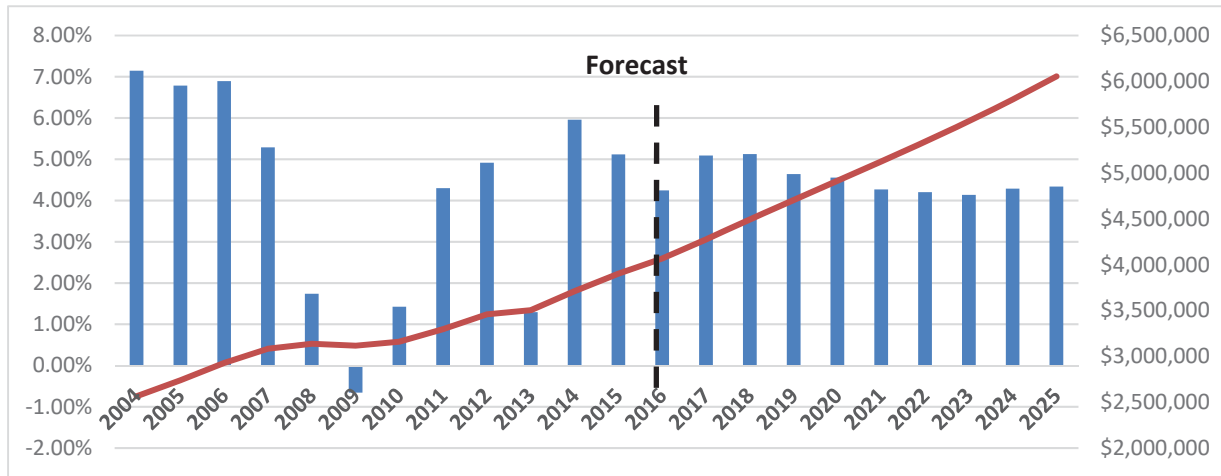


Commute Types - Average Commute Time 23.3 minutes

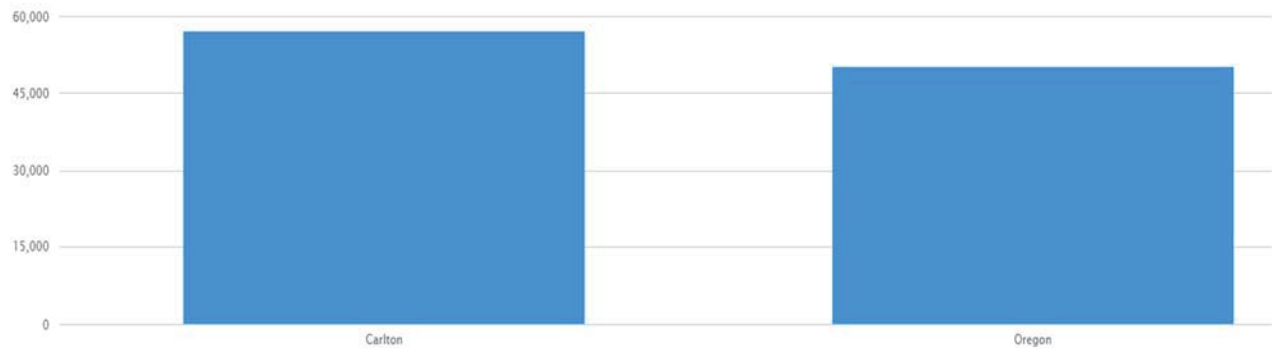




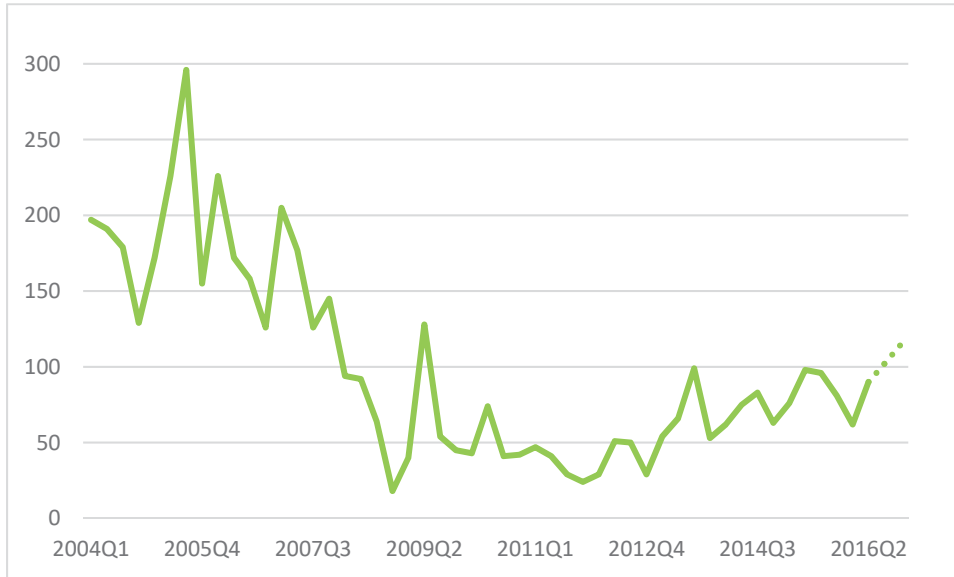
Average income level and percent change, historical and forecast



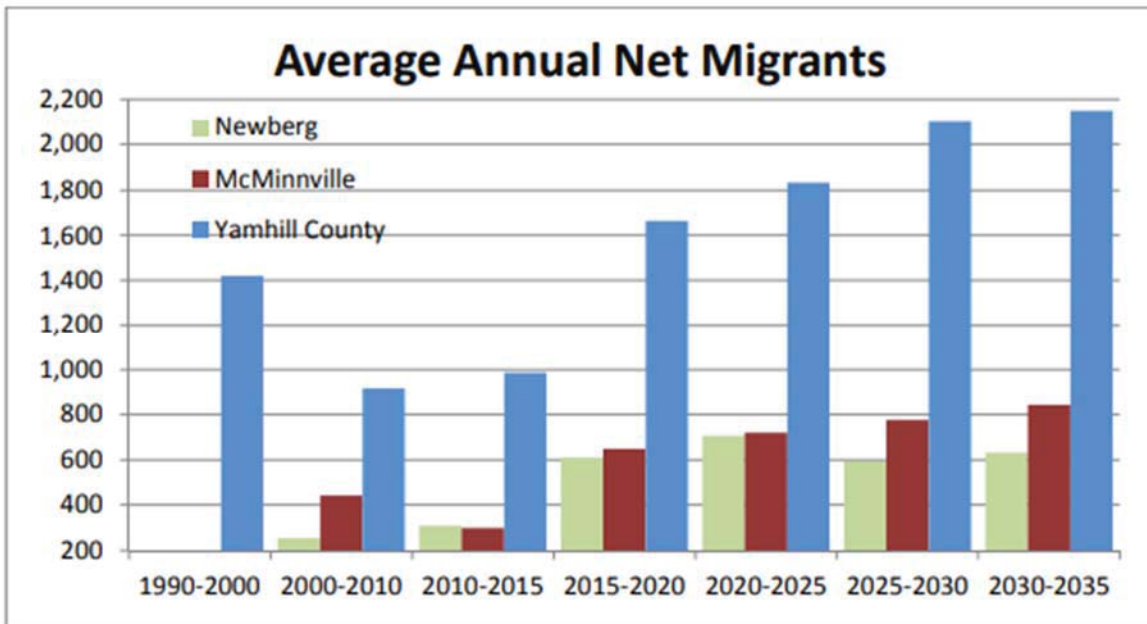
Median Household Income vs. State (Carlton - \$59,417) Oregon Demographics



Single-Family Housing Starts, 2-quarter forecast for Yamhill County

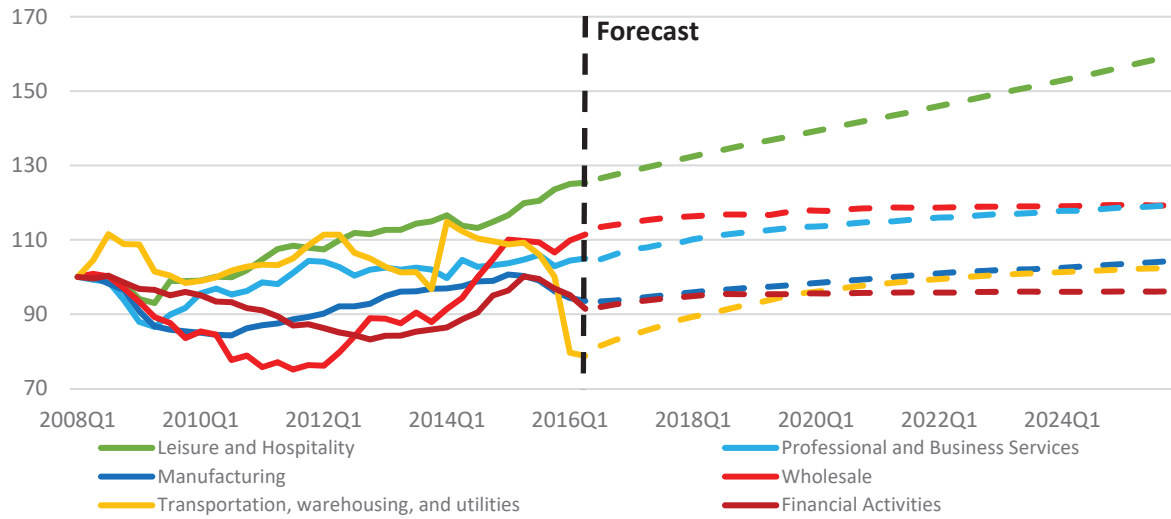


Net migration (Yamhill County)

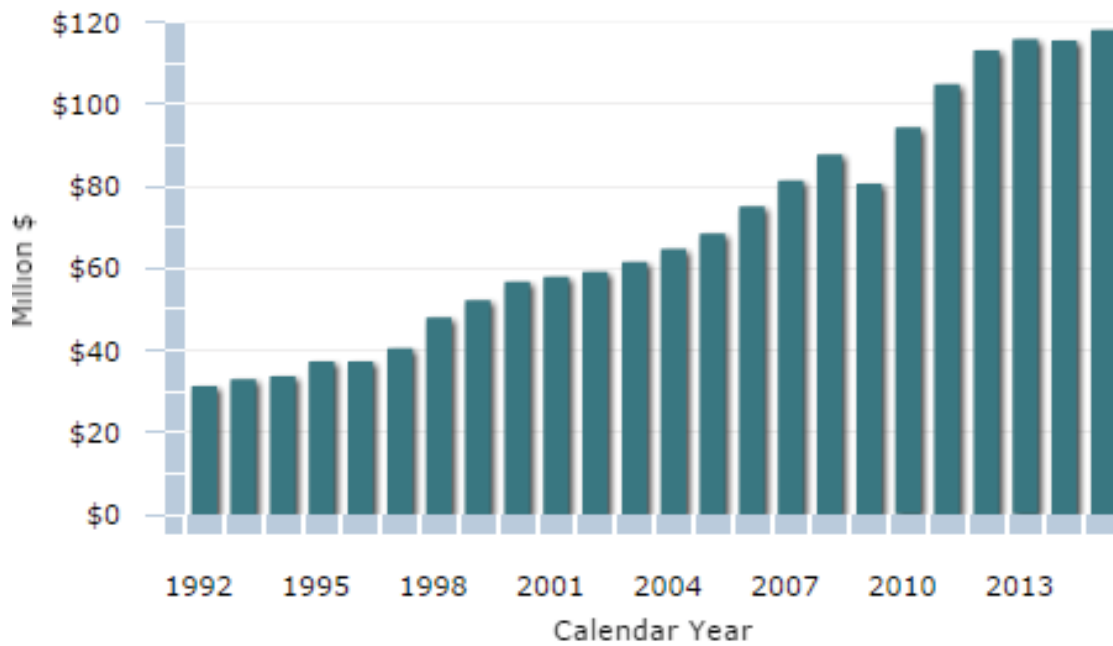




Industry Forecast for Yamhill County



Total Direct Travel Spending in Yamhill County (From Dean Runyan & Associates)





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 citizens elect the Mayor and three Councilors. Appointed City officials include the City Manager, City Attorney, and Municipal Court Judge. Boards, commissions, and committees assist the Council in an advisory capacity. The City Council appoints all members of these boards, commissions, and committees to serve at its pleasure. The City Manager is the City's Chief Executive Officer (CEO) and 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 first and third Tuesday evening of each month to conduct 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 requiring their attendance may also be scheduled as needed. The Mayor and City Council also serve as the Board of Directors for the Carlton Urban Renewal Agency (CURA).

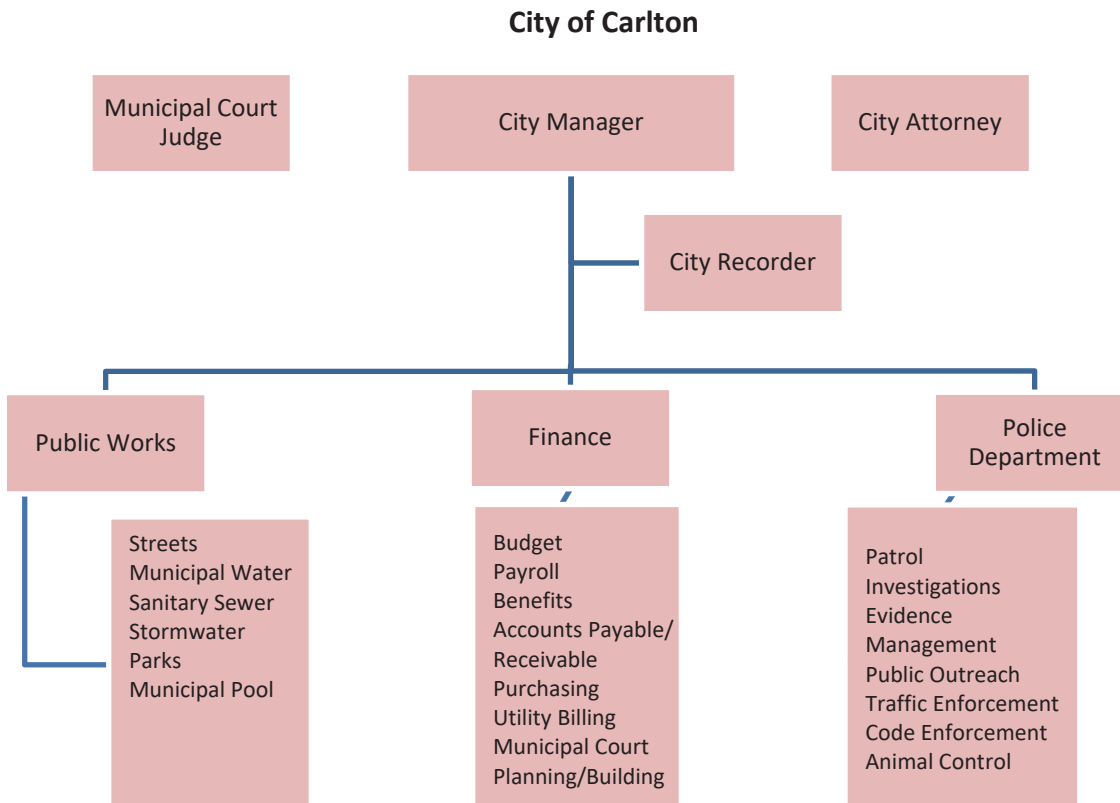
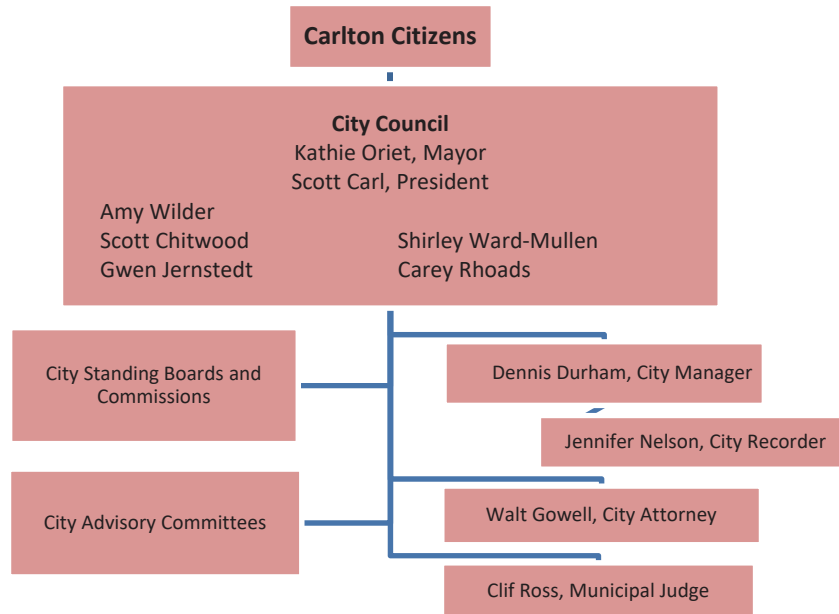
On the same first and third Tuesday evenings of each month, the Council may meet for an informal work session when the need arises. These work sessions allow time for Councilors to discuss policy issues of relevance to the City. The Mayor may also assign Councilors and him/herself to department, board, commission, and committee responsibilities as liaisons, responsible for keeping the Council informed as necessary.

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

The Budget Committee, a financial advisory body, consists of all seven members of the City Council and seven appointed community members. The Budget Committee is charged to review, make changes, and approve the annual City Budget. The City Council completes the final adoption of the annual City Budget is completed by the City Council at a separate public hearing.



City Government Organization





Council Priorities – Fiscal Year 2019

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. The visioning exercise was intended to be 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 ideal hopes and dreams of the community and appeals to shared values. It uses positive word pictures and images to convey enthusiasm and anticipation about the future of the town. The broad statement is meant to encompass all aspects of the community in support of Carlton’s high quality of life – from a vibrant economy and charming downtown to pleasant neighborhoods and a healthy natural environment.

Carlton city government provides high-quality service that continually meets or exceeds public expectations while operating in a fiscally responsible manner. Carlton is considered one of Oregon’s best-managed cities. To achieve this vision, city government:

- ***is accountable to the citizens of Carlton;***
- ***communicates openly and honestly with citizens and business owners;***
- ***fosters an atmosphere of community engagement;***
- ***actively seeks feedback, input, and involvement from those served;***
- ***treats everyone with courtesy, dignity, and respect;***
- ***focuses on results to assure a healthy future for community;***
- ***envisions the community’s future needs for all essential services;***
- ***has strong working relationships with other units of government affecting quality of life in Carlton; and***
- ***encourages and strengthens the ability of every person in local government to better serve the public.***

Mission Statement

The Carlton City Government 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 City Council. 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 clarify the City government’s purpose.

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



Strategic Plan

In 2009, the Council and staff created a set of goals based on the 2003 Sight Seers' project. They were:

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 parks 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, 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.

During fall of 2014, the City Council initiated the Performance Management Initiative to cultivate a performance-based, results-driven environment. As part of this effort, a performance management team led by Jeff Tryens with a group of Portland State graduate students met with the City Council in February 2015 to facilitate the development of interim goals for FY16. These goals are drawn from multiple documents including the FY15 budget, a City Manager's draft strategic plan update, and the 2003 Sight Seer's strategic plan. The goals will guide City Council priorities and departments' strategies, initiatives, and performance measures in FY19.



GOALS – CARLTON CITY GOVERNMENT FISCAL YEAR 2019

Goal 1: Provide high-quality city-wide infrastructure services

Carlton City government will meet or exceed industry standards for infrastructure services provided by the City including water, sewer, transportation, stormwater and park/recreation facilities.

Links to “high-quality service” in the vision statement.

Goal 2: Ensure a safe environment for citizens and businesses

Carlton City government will quickly respond to law enforcement requests, assure that laws under its jurisdiction are observed and meet professional standards of Oregon law enforcement.

Links to “high-quality service,” “courtesy, dignity and respect,” “results to assure a healthy future” and “strong working relationships with other units of government....” in the vision statement.

Goal 3: Provide diverse, well-utilized recreational opportunities

Carlton City government will maintain, and improve where necessary, its parks and municipal pool facility to meet national park and recreation standards.

Links to “high-quality service,” and “results to assure a healthy future” in the vision statement.

Goal 4: Support a strong economic base

Carlton City government will provide effective, efficient land use, zoning, development services and enforcement services while promoting, wherever possible, Carlton as a great place to live and do business.

Links to “communicates openly and honestly with citizens and business owners,” “focuses on results to assure a healthy future,” and “has strong working relationships with other units of government....” in the vision statement.

Goal 5: Engage residents and business owners in governance

Carlton City government will create an atmosphere of openness that will generate increased participation in City government activities.

Links to “accountable to citizens,” “communicates openly and honestly with citizens and business owners,” “fosters an atmosphere of community engagement,” and “treats everyone with courtesy dignity and respect” in the vision statement.

Goal 6: Provide City services that are effective and efficient

Carlton City government will provide services to its citizens that are professional, courteous, ethical and efficient.

Links to “Carlton is considered one of Oregon’s best-managed cities,” “continually meets or exceeds public expectations while operating in a fiscally responsible manner” and “encourages and strengthens the ability of every person in local government to better serve the public” in the vision statement.



Council Priorities

In March 2018, the City Council worked with Renata Wakeley of the Mid-Willamette Valley Council of Governments to identify and rank priorities for the FY19 budget cycle. Each member of the City Council was given ten points to assign to different priorities. Items that received two or more votes appear below.

<p>Goal 1: Provide high-quality city-wide infrastructure services.</p>	<ul style="list-style-type: none"> ➤ Build a new City Hall and Police Department Facility ➤ Develop a 5-year replacement plan and funding strategy for streets
<p>Goal 2: Ensure a safe environment for citizens and businesses</p>	<ul style="list-style-type: none"> ➤ Integrate the emergency plan into the community ➤ Pursue a 4-way stop on Main Street at Pine/Yamhill Intersection
<p>Goal 3: Provide diverse, well-utilized recreational opportunities</p>	<ul style="list-style-type: none"> ➤ Build a new skatepark ➤ Improve walkability of the City, including sidewalks, parks, and green spaces
<p>Goal 4: Support a strong economic base</p>	<ul style="list-style-type: none"> ➤ Develop parking strategy to address lack of available parking ➤ Develop a plan to address affordable housing
<p>Goal 5: Engage residents and business owners in governance</p>	<ul style="list-style-type: none"> ➤ Enhance and improve web-based communication and engagement with citizens
<p>Goal 6: Provide City services that are effective and efficient</p>	<ul style="list-style-type: none"> ➤ Explore options for administration and reserves to support Police operations



To: The Members of the Budget Committee
From: Christy Martinez, Finance Director/Budget Officer
Chad Olsen, City Manager
Subject: Budget Message, FY19 Proposed Budget
Date: May 1, 2018

Please find attached the City of Carlton proposed budget for Fiscal Year 2019. 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 continue to focus on needs vs. wants.
3. The City has focused on maintaining a small dedicated staff to ensure the City is not overextended during periods of economic downturns.
4. The City Council adheres to an adopted set of fiscal policies.
5. The City follows the Governmental Finance Officers Association (GFOA) best practices.
6. The City contracts with a Certified Public Accountant to complete an annual audit and ensure the City complies with Generally Accepted Accounting Practices (GAAP).

These fundamental fiscal philosophies coupled with the City's adopted fiscal policies put the City in a position to not make drastic course corrections.

The FY19 Budget reflects the baseline 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.

However, 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 water, sewer, stormwater and transportation systems. Old and undersized water and sewer systems, deteriorating and unpaved streets and missing or deteriorated sidewalks are examples of infrastructure improvements the City is facing in the short-term. The FY19 Budget authorizes some major capital initiatives identified in the 5-Year Capital Improvement Plan (CIP) for these improvements.



The Overall Budget and Highlights

The City's total budget is \$16,070,176. The FY19 General Fund budget is \$1,466,626. The overall cost drivers in FY19 include:

1. Carlton Performance Management Initiative

- Report bi-annually on departmental performance measures to City of Carlton Budget Committee.
- Continued Community engagement efforts.
- Facilitate a City Council FY20 priority goal setting session.

2. Personal Services

- Public Employees Retirement System (PERS) adjusts rates every two years based on the unfunded actuarial liability (liability exceeding assets). On July 1, 2017, the retirement costs paid by the City to PERS increased from 6.04% to 10.34% for Tier 1 and Tier 2 employees, 0.45% to 4.26% for OPSRP General Service employees and 4.41% to 9.03% for Police Department employees.
- The City utilizes a cost allocation plan that charges costs for services shared by funds such as charging a prorated share of personal service costs to the Water, Sewer and General Funds.
- Medical Costs are anticipated to increase approximately 9.1% compared to FY19.
- Cost of Living Adjustment (COLA) – the FY19 budget contains a 3.9% cost of living adjustment.
- In FY17, two part-time positions, City Recorder and Accounts Payable/Planning Clerk, were increased to full-time on a limited term basis to accommodate increased workload due to higher development activity and improving the City's administrative systems. These costs are shared in the General, Water, and Sewer Funds. During FY18 the City Recorder position returned to ¾ time with limited benefits. The FY19 budget included continuing the increase for the Accounts Payable/Planning Clerk on a limited term basis. This issue will be revisited during preparations for the FY20 budget.

3. Materials and Services

- Material and Service Costs like garbage, copier, supplies, utilities, communications, audit, IT are shared across the General, Water and Sewer Funds.
- A temporary increase of the General, Water and Sewer Fund's share to upgrade four computers and firewall equipment. This is part of the ongoing replacement for outdated computers and to meet the new Homeland Security Requirements.
- An increase in IT services supports the 29 new Homeland Security requirements. Some of the requirements require, dual authentication, and new firewall equipment, these requirements are mandatory for the Government and the City's insurance carrier.
- General, Water and Sewer Funds have a shared temporary increase in audit fees, for federally mandated rules that funds received on the Meadowlake IFA loan require its own separate audit.
- General, Water and Sewer Funds have a shared temporary increase in travel and training to support job-relevant education for staff.



4. Capital Outlay

The City is continuing several large capital projects in FY19.

- a. Large **water system projects** will be in planning or construction during FY19 including:
 - McMinnville Water and Light Intertie Project.
 - Continued leak detection efforts to reduce the aggregate loss of water to 15%.
 - Continued Automatic Meter Reading (AMR) throughout the City.
 - Begin design and construction of the Panther Creek Reservoir Dredging Project and replacing the 7-mile water supply line from the water treatment plant to town.
- b. Large **sewer system projects** will be in planning or construction during FY19 including:
 - Phase I of planning and development of infrastructure improvements, to address capacity, regulatory and permit issues. Work required by the DEQ to be completed: aeration, raising the lagoons, lagoon pipe/splitter box, effluent pump station, effluent force main and outfall, irrigation, and disinfection.
 - Project design in FY19 of wastewater system improvements for Main Street before the ODOT reconstruction of Main Street. This work will replace and repair sanitary sewer facilities within the ODOT project area.
- c. Large **capital system projects** will be in planning or construction during FY19 including:
 - Construct Phase I Hawn Creek Park.
 - Complete paving on Pine and Wilson.
 - ODOT "Flexible Funds Project – South 3rd and Polk Streets Bicycle and Pedestrian Improvements".
 - Construct Public Safety Building and City Hall.

Revenues and Expenditures by Fund

General revenue growth in FY19 increases as the budget assumes an estimated assessed valuation of \$153,009,664 (6%) higher than the FY18 \$144,303,082 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 FY19. Also, the City has built in inflationary adjustments for its utilities and the utility programs will continue to be self-sufficient.



GENERAL FUND

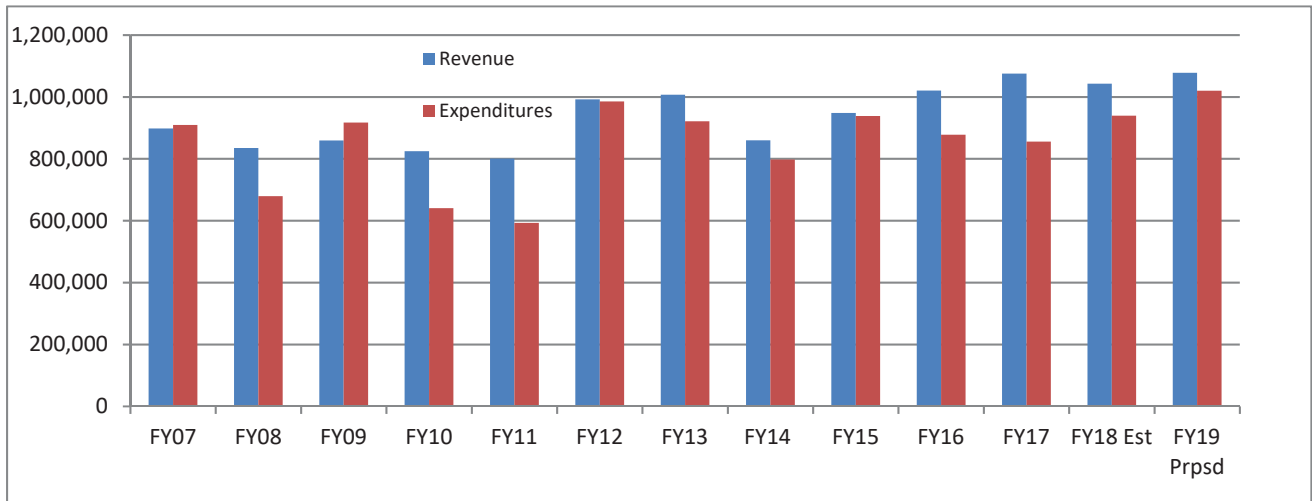
The General Fund is the City's primary operating fund. It accounts for governmental operations including Administration, Finance, Police, Municipal Court, Planning, Parks and the Municipal Pool.

General Fund Resources

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

General Fund Revenue Trends and Assumptions

- Property Taxes – The City has a permanent rate of \$5.0098 per thousand of assessed valuation. The single largest form of revenue to the General Fund is property taxes and is projected to be \$750,000 in FY19, approximately 15% higher than budgeted in FY18. The FY19 Budget also anticipates \$22,000 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, Radiant, Online Northwest and Century Link. The projected revenue is \$116,300, approximately 5% higher than in FY18.
- Licenses and Permits – Licenses and permits are projected to be \$22,000 in FY19, approximately 29% higher than in FY18
- Intergovernmental Revenues – Revenue from state liquor fees and cigarette taxes are projected to be \$28,800 in FY19.
- Fines and Forfeitures - Revenue from fines and forfeitures are expected to remain constant at \$17,000 in FY19, approximately 13% higher than in FY18
- Charges for Services – Revenue for this category (pool receipts, park rental fees, planning fees, and permits) are projected to be \$48,600, approximately 7% lower than in FY18 due to the Type A, and B permits moving to the Street Fund. The swim receipts are projected to be \$35,000 in FY19 approximately 16% higher than in FY18. The three-year reduced fees for in town residents terminated at the end of September 2017.
- FY19 - Dog License revenue is new. Yamhill County discontinued their animal control program for the county. They still receive revenue for dog licensing and distribute 75% of licensing revenue to the City of Carlton for licensing in the City limits.
- Building Rent – The General Fund receives approximately \$33,500 for 10 months of rent for two properties it owns, one in the downtown business district and a residence on East Monroe Street. FY19 rent is budgeted at 10 months for beginning construction on the Public Safety Building and the removal of rental income for beginning construction.
- Transient Room Tax - The City anticipates receiving \$33,5000 from the transient room tax. The General Fund will retain 30% of this amount. The remaining 70% will go to the Tourism Fund.
- Inter-fund Transfers – The General Fund will receive transfers (\$3,515) from the Street Fund for services performed by the Finance Department on behalf of this fund.



Notes

1. Revenues do not include beginning fund balance. Expenditures do not include transfers.
2. FY13 revenues include a one-time receipt of \$180,500 for the sale of the vacant "Fire Hall".
3. FY18 revenues include a one-time receipt of \$60,000 for the anticipated sale of a city-owned residential lot.

General Fund Highlights

The FY19 General Fund Budget includes:

- The Administration Department will continue to prioritize citizen engagement by conducting bi-annual town hall meetings, sponsoring speakers, and improving web-based communication.
- The Finance Department will continue to pursue professional development opportunities for staff including training specific to land use and governmental accounting.
- The Planning Department will continue the investigation of a Historical Preservation Program for Carlton and a strategic plan for affordable housing.
- The Police Department will pursue several initiatives in FY19 including outreach to the community on the City's emergency plan and increased community policing.
- The Municipal Court Department will continue to provide fair, timely, and speedy resolutions involving violations.
- The Parks Department includes capital purchases including new picnic tables, Hawn Creek park irrigation and path, and landscaping for the entrance signs.
- The Pool Department will continue to prioritize providing engaging and active programming for pool customers including Aqua Zumba, swimming lessons, and swim club.



General Fund Reserves

In FY14 the City Council adopted a set of fiscal policies, part of which dealt with fund reserve policies. The Council established a discretionary target of 20% reserves for the General Fund. The General Fund has exceeded that target over the years and the City Council has transferred a significant amount of the excess to the Capital Improvement Fund as contributions to future community development projects including the pool project, the City Hall replacement project and general park and transportation projects. The FY19 Budget is projected to begin the year with \$384,961 in reserve.

TOURISM FUND

The Tourism Committee is an advisory body to the Carlton City Council for the City's use of Transient Revenue Tax (TRT) income and the promotion of tourism and overnight lodging in Carlton.

The Tourism Committee began meeting in early 2013 and has quickly organized and targeted its limited funds promoting Carlton as a travel destination, promoting local events and creating a social media presence through its social media campaign.

Revenue Assumptions

Tourism activities are funded through the 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 \$39,000 in FY19. The Tourism Fund retains 70% of the revenue, while the remaining 30% goes to the General Fund.

Expenditures Highlights

- The budget provides \$25,993 for the Committee to finance marketing initiatives and campaigns.
- The Committee will contract for social media services to assist Carlton with its online presence, including social media (Facebook, Twitter, Pinterest, etc.) and the Visit Carlton website.
- The budget provides \$6,000 for the Committee to finance events that promote tourism in Carlton.

STREET FUND

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

Street Department Highlights

The department will assist with some of the Council's FY19 priorities as well as some projects included in the Capital Improvement Fund. The projects include:

- Develop a 5-year street maintenance plan.
- Seek funding for high priority street projects from other sources.



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 increase in FY19 compared to FY18. The increase is due to the collection of fees from Carlton Crest Phase 5 and 6 lots to be reserved for a future street and storm drainage project on N. 4th Street that occurred in FY18 and the redistribution of personnel services and materials and services.
- Gasoline tax allocations are generally distributed on the basis of population.
- SCA ODOT Grant received for Park Street of \$50,000 with a City match of \$25,000.
- It is staff's recommendation to receive the State Revenue Sharing into the Street Fund.

Expenditures Highlights

The FY19 Budget continues the streets department program at its existing level. Material and services are expected to decrease 17.08% as compared to FY18. This is primarily due to continued scrutiny of department expenditures and by reallocating some operating and material expenses to capital projects.

Capital outlays include:

- Street Fund's share for Park Street repairs. The total project cost is \$75,000, funded by an SCA ODOT grant of \$50,000 and City contribution of \$25,000.
- Budgets \$30,000 for paving of Pine and Wilson Streets.
- Budgets \$137,468 for Carlton Crest 4th Street improvements. These are reserve funds previously collected from the development on a per lot basis to be released to the developer when the 4th Street improvement (between N. Jefferson and N. Johnson Streets) is constructed.

Fund transfers include:

- Transfers \$3,515 to the General Fund for this fund's share of internal service costs.

WATER FUND

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

Water Department Highlights

1. Automatic Meter Reading (AMR) was implemented. Approximately 50% of the City's current water meters have been replaced with AMR meters. In FY19, the program will complete the replacement of meters with the purpose to improve the efficiency and accuracy of meter readings.
2. Design and construction of the Panther Creek Reservoir Dredging Project and replacing the 7-mile water supply line will begin in FY19
3. The water leak detection efforts will continue in FY19.



Revenue Assumptions

Water sales to City residential, commercial and industrial customers are anticipated to be \$1,065,274 in FY19. The rates are proposed to increase 6.5% beginning July 2018 to reflect the Consumer Price Index (CPI) increase and the cost to continue to finance the water system capital improvement plan 1A priority project list.

In FY16 the City completed a rate methodology and rate analysis and implemented a consumption rate-based system. This established monthly service charges based on meter size and a consumption charge per 100 cubic feet. It also amended the outside City rate to be more equitable across customers with a three-year phase in period. FY19 continues the phased increase to outside water customers as approved by the Council in FY16.

The new rates are proposed to be \$45.80 inside the City limits and \$57.25 outside the City limits plus consumption. The water connection fee is proposed to be \$600 in FY19.

Expenditures Highlights

The Water Fund is projected to have a stable operation and maintenance budget next year with most of the department's attention focused on the large capital construction projects.

Material and services are budgeted to increase 2.75% compared to FY18 in accordance with the consumer price index.

Capital outlays include:

- \$58,200 for the Water Fund to contribute its share to the new computer equipment, AMR water meter lease, turbidimeters, chlorine analyzer and an auto valve turner.

Fund transfers include:

- Transfers \$90,000 to the Capital Improvement Fund for future water-related capital projects.
- Transfers \$50,000 to the Capital Improvement Fund – Facilities for the future City Hall project.
- Transfers \$224,348 to the Debt Service Fund for water bond payments.

SEWER FUND

The Sewer Department operates a sewer treatment plant and maintains a wastewater collection system leading to the treatment plant. The department also operates and maintains three sewer lift stations. Carlton's wastewater system serves approximately 871 equivalent dwelling units (EDU's).

Sewer Department Highlights

- The Sewer rate methodology, converting to a usage-based rate model to reflect the updated WW Facilities Plan.



Revenue Assumptions

The Sewer Fund wastewater charges for services to residential, commercial and industrial properties are projected to total \$700,000 during FY19. The sewer rate is proposed to increase 12% on July 1, 2018 based on the consumer price index. The proposed rate is \$60.39. The sewer utility connection fee is proposed to be \$150 in FY19.

Expenditures Highlights

Material and services are budgeted to decrease 1.03% compared to FY18.

Capital outlays include:

- \$4,000 for the Sewer Fund to contribute its share new computer equipment

Fund transfers include:

- Capital Improvement Fund – Facilities: City Hall (\$50,000)
- Debt Service Fund (\$134,469)

SYSTEM DEVELOPMENT FUND

All System Development Charges (SDCs) are consolidated into a single fund to improve transparency. The City collects five different types of SDCs: 1) Water; 2) Sewer; 3) Transportation; 4) Parks; and 5) Stormwater for capacity related improvements required for future growth needed to meet community needs.

Revenue Assumptions

There will be a CPI increase of 2.5% effective on July 1, 2018. All SDC fees are based on methodology reports prepared by Don Ganer & Associates and the Galardi Rothstein Group. The methodologies used in the studies include establishing the value of the existing system(s), determining the value of the capacity available in the existing system(s) for future growth and projecting the capital improvements needed to meet the needs of the community during the planning period. The FY19 Budget estimates fifteen new homes will be built in this budget cycle.

Expenditure Highlights

The System Development Fund budgets all resources. These monies are available for use with City Council approval. The FY19 budget anticipates an update to the Sewer SDC methodology report based on the recently completed WW Facility Plan update. The SDC funds anticipate contributions to the Main Street water and sewer upgrades, and transportation projects, on Hwy 47 and possibly on S 3rd and Polk Streets around the elementary school.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund (CIF) administers most capital projects including facilities and special projects, water, sewer, stormwater, transportation and parks whether they are engineering or construction. The 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 FY19 Budget includes sub-fund accounting units based on program activity similar to departments 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 FY19 Budget continues to contribute funds for the City Hall project. FY19 contributions include \$50,000 from the General, Water and Sewer Funds respectively. The FY19 budget includes \$799,281 reserved for the City Hall Project.

- The City Hall/Public Safety project will construct a new City Hall and Public Safety building to accommodate the needs of City Hall and a modern secure Police Department. Currently there is a GO Bond on the ballot for \$2,300,000 for the Public Safety Building. If the bond passes the City Hall will obtain low-interest financing with the USDA for \$3,600,000 and finance the City Hall to be built concurrently with the Public Safety Building.
- CIF-Facilities will transfer \$150,000 to the GO Bond Public Safety Building. Proceeds from the lot sale on 6th/Main \$84,375 was designated by Council to the Public Safety Building, the remaining \$64,625 is from General Fund contributions for Facilities.

Parks Projects

The FY19 Budget includes \$25,000 from the General Fund for general park project reserves.

No projects are planned in FY19 for this fund.

Transportation Projects

The FY19 Budget provides a \$25,000 transfer from the Street Fund, and \$25,000 from the General Fund, pedestrian improvement related projects. The FY19 provides a \$15,590 transfer from Carlton Urban Renewal Agency for outstanding costs related to the Monroe Street project.

- The 3rd/Polk Street Project will provide for improved pedestrian and bicycle safety. This is mostly funded by ODOT flexible funds.

Water Projects

FY19 Budget Water Fund will transfer \$100,000 to the CIF; \$50,000 for general water project reserves and \$50,000 to City Hall project reserves.

- The budget includes \$400,000 for the Panther Creek dredging from grant funds by the State of Oregon.
- The budget includes \$25,000 for expenses related to the Yamhill Regional Water Authority Project. The amount could increase as the City progresses in negotiations for supply from the water supply from a new regional plant.
- The Meadow Lake Transmission Line Project will complete the McMinnville Water and Light emergency inter-tie.
- The budget includes \$1,000,000 for the 7-Mile Transmission Line from grant funds by the State of Oregon to begin replacement of the water supply line between the Carlton water treatment plant and the City of Carlton. The remaining undedicated funds for water improvements are set aside as contingency that requires Council action for use.



Sewer Projects

- Completion of the WW Facility Plan Update.
- Wastewater system improvements on Main Street before the ODOT Main Street project. This will replace the sanitary sewer facilities within the ODOT project area.

Stormwater Projects

The SDC Fund will transfer \$15,810 to Stormwater for Monroe Street.

The FY19 Budget does not provide any activities in this fund.

GO BOND 2015 – POOL PROJECT FUND

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

The annual tax rate per \$1,000 of assessed value should average approximately 0.3943 cents however this figure will fluctuate over the years. The fund budgets a debt service payment to Western Alliance in the amount of \$58,930

GO BOND 2018 – PUBLIC SAFETY FUND

In FY18 Carlton voters have the opportunity to vote on a general obligation bond for \$2,300,000 to replace the public safety building.

The annual first-year tax rate per \$1,000 of assessed value should average approximate .96 cents however this figure will fluctuate over the remaining years, and average .69 cents per \$1,000 of assessed value. The annual principal and interest payments will average \$143,000-\$155,000 per year.

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 FY19 Budget does not provide for any activities in this fund.



Conclusion

The FY19 Budget includes a number of enhancements. We want to highlight again the performance management initiative and contributions it has made to the budget; developing measures to improve the City's performance, programs and services to our community. This work will continue in FY19.

191 E. Main Street
Carlton, OR 97111
cmartinez@ci.carlton.or.us
503-852-7575

Christy Martinez
Christy Martinez
Finance Director/Budget Officer



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 the 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 total tax rate per thousand for FY18 includes a bonded debt rate of .3943. The actual FY17 includes the General Obligation Bond 2015 of \$975,000

Tax Rates – FY15-18

Carlton Residence Tax Rate by Code	Amount FY15	Amount FY16	Amount FY17	Amount FY18
Yamhill County	2.5775	2.5775	2.5775	2.5575
Yamhill County Extension Service	0.0449	0.0449	0.0449	0.0449
Yamhill County Soil & Water	0.0354	0.0354	0.0354	0.0354
S.D. 1-Yamhill/Carlton	5.8494	5.7189	7.1368	7.0622
Willamette Regional ESD	0.2967	0.2967	0.2967	0.2967
City of Carlton	4.8603	5.3558	5.3279	5.4041
New Carlton Fire District	1.4590	1.4482	1.4365	1.4284
Chemeketa Library	0.0818	0.0818	0.0818	0.0818
Chemeketa Community College	0.8942	0.9190	0.9018	0.8977
Total	16.0992	16.4782	17.8393	17.4144

City of Carlton, Oregon, Tax Rate and Assessed Value

	Actual FY15	Actual FY16	Actual FY17	Actual FY18
Assessed Taxable Property in the City	\$126,966,284	\$133,277,287	\$144,303,082	153,009,664
Tax Levy	\$617,097	\$717,653	\$771,368	\$830,050
Debt Service	\$3,061,793	\$4,876,754	\$5,347,845	\$4,876,754
Total Tax Levy				
Tax Rate per \$1,000 value	4.8603	5.3558	5.3289	5.4041



City of Carlton

Ten Largest Taxpayers – Tax Year 2018

Name	Taxable Amount	FY18 Levied Tax
Comcast Corporation	1,911,300	9,097.20
Portland General Electric Co	979,000	4,659.74
Ken Wright Cellars Co	973,171	4,631.98
Carlton 2007 LLC	966,936	4,602.32
Carlton 2003 LLC	794,447	3,781.37
Kay Robin L	762,544	3,629.48
Ken Wright Cellars	761,809	3,625.98
Wingate Aviation Enterprises	746,488	3,553.08
Cedar Holdings LLC	717,078	3,413.06
Carlton Oaks Mobile Home	679,557	3,234.49



Debt Obligation Summary

Overview

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

Debt service appropriations provide for the payment of principal and interest on bonds and notes. The City's outstanding debt at June 30, 2018 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 five (5) outstanding bonds and notes payable.

Legal Debt Margin

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

Computation of Legal Debt Margin

Real Market Value	\$256,683,117
Assessed Valuation	\$153,009,684
<small>Certified Tax Roll Valuation (FY17-18) Source: Yamhill County Assessor's Office</small>	
Debt Limit Rate	3%
Debt Limit	\$7,700,494
Less: Debt Applicable to Limit	\$925,000
Legal Debt Margin	100%
Total net debt applicable to the limit as a percent of the debt limit	\$6,775,494

The following schedule shows future debt service that will be paid with the assumption 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.



In FY18, the City plans to complete a water project through a bond obligation that was started in FY16. The City electorate also approved a referendum in FY16 to replace the City pool house partially financed through a General Obligation Bond.

Summary of Fiscal Year 2018 Debt Service by Type

Fund	Source of Dollars	FY18 Totals	FY19 Totals
General Long-Term Debt	General Fund - Operating	\$31,063	\$31,063
Water Fund	Charges for Service	\$166,678	\$224,348
Sewer Fund	Charges for Service	\$123,469	\$135,469
Pool Fund	Tax Levy	\$58,930	\$58,930

Debt Issue	Issued	Maturity	Amount	Interest %	Maturing FY18 Principle	Maturing FY18 Interest
Citizens Bank	2015	2025	\$227,140	5.95	\$20,854	\$10,209
Water Revenue Bond, Series 2007	2007	2028	\$1,000,000	4.75-4.9	\$50,000	\$27,110
Safe Drinking Water Revolving Loan Loan S99099, OEDD	2002	2031	\$2,238,625	1.00	\$75,463	\$11,279
Sewer Fund						
Water/Wastewater Financing Y09002, OEDD	2011	2033	\$1,440,000	4.99	\$56,707	\$66,762
Pool Fund						
GO Bond 2015	2015	2033	\$975,000	3.77	\$25,000	\$33,930



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

To achieve 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 not to exceed current revenues plus the planned use of fund balance accumulated through prior years.
 - b. The City shall take immediate corrective actions if an operating deficit is projected at year-end at any time during the fiscal year expenditure and revenue re-estimates. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of contingencies. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources to balance the budget shall be avoided.
 - c. Expenditures will be regulated through appropriate internal controls and procedures administrated by the City Manager. The City Manager must ensure expenditures comply with the legally adopted budget. Each Department Head will be accountable for the administration of his/her department budget to include accomplishing the goals and objectives incorporated into the budget and monitoring his/her department budget for compliance with spending limitations.
 - d. All purchases of goods and services must comply with the City's purchasing policies, guidelines and procedures and with State laws and regulations. Staff shall use competitive bidding to attain the best possible price for goods and services.
 - e. The City Manager shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery. Programs determined to be inefficient or ineffective shall be reduced in scope or eliminated.
- III. Reserves / Contingencies Policies** – Maintain the reserves, contingencies and ending fund balances of the various operating funds at levels sufficient to protect the City's financial position from emergencies.
- a. The City shall strive to maintain the combination of appropriated contingencies and unappropriated reserves in each of the Operating Funds to equal a minimum of 20% of the operating expenditures or expenses of that fund (excluding debt service, capital outlay, equity transfers, and other reserves).
 - b. The City shall establish contingency appropriations for unanticipated expenditures of a nonrecurring nature, unexpected increases in service delivery cost, or unexpected reduction to revenue streams. Contingencies should be appropriated within a range of 10% to 20% of operating expenditures.



- IV. Capital Improvement Plan Policies** – Annually review and monitor the state of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.
- a. The City will develop a multi-year plan for capital improvements, update it annually and make all capital improvements in accordance with the plan.
 - b. The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.
 - c. Capital projects will conform to the following criteria:
 - Will be part of an approved City plan;
 - Will be part of an adopted maintenance or replacement schedule;
 - Will minimize operating costs; and
 - Will be selected according to the established Capital Improvement Plan.
 - d. The capital budget process works in conjunction with the regular operating budget process. CIP projects are flagged as funded or unfunded depending on whether or not the forecasted operating budget can support or fund the project. All funded CIP projects are included in the operating budget for the current budget year.
- V. Capital Asset Management Policies** – The capital assets of the City of Carlton are property owned in common by the citizens of our community.
- a. These community assets will not be degraded, given away or allowed to deteriorate except by action of the City Council.
 - b. Funding new, long-term capital assets will be the responsibility of the community as a whole and should be funded through general obligation bonds, System Development Charges (SDC), proportionate equity asset share, grants and gifts or volunteer contributions when appropriate.
 - c. The Capitalization threshold used to determine if a given asset qualifies for capitalization, are non-consumable assets with a purchase price of \$5,000 or greater and a useful life of more than one year.
 - d. The Finance Department will oversee a physical count/inspection of all capital assets at least on a biennial basis. All additions, deletions and depreciation of infrastructure will be reported consistent with the requirements of the Government Accounting Standards Board (GASB) Statement Number 34.
 - e. Adequate insurance will be maintained on all capital assets.



- VI. Debt Policy** – Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- a. The City will confine long-term borrowing to capital improvements too large to be financed from current revenues and to avoid depleting the capital reserve funds.
 - b. The City will follow a policy of full disclosure on every financial report and bond prospectus.
 - c. The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing cost is minimized and access to the credit market is preserved.
 - d. The City shall ensure its debt margins are within the 3% true cash value limitation as set forth in ORS 287.004.
 - e. No debt shall be issued for which the City is not confident a sufficient, specifically-identified, revenue source is available for repayment. The 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 to best serve the public trust and interest of the local government.
- IX. Management of Fiscal Policies** – Monitoring compliance and assuring timely updates to fiscal policies.
- a. 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 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 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.



Budget Calendar Fiscal Year 2018-2019

January	Tuesday	January 2, 2018	Resolution 2018-257-Budget Officer Appointed
	Thursday	January 11, 2018	Budget Calendar Created FY 18-19
February	Saturday	February 17, 2018	Council Goal Setting for FY18/19
	Monday	February 26, 2018	Budget Request Forms to all Department Heads
March	Monday	March 5, 2018	Department heads prepare estimates of revenue and expenditures and return to Budget Officer
April	Friday	April 20, 2018	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue
	Friday	April 27, 2018	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue (if needed)
May	Tuesday 6:00PM	May 1, 2018	Budget Committee Meeting
	Tuesday 6:00PM	May 1, 2018	Urban Renewal Meeting
	Tuesday 7:00PM	May 8, 2018	Budget Committee Meeting (if needed)
	Tuesday 7:00PM	May 8, 2018	Urban Renewal Meeting (if needed)
	Friday	May 25, 2018	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue
June	Tuesday	June 5, 2018	City Council Meeting to enact resolution to adopt budget, make appropriations, impose and categorize taxes and resolution to receive state revenues
	Tuesday	June 5, 2018	Urban Renewal Meeting to enact resolution to adopt budget, make appropriations, impose and categorize taxes and resolution to receive state revenues
July	Sunday	July 15, 2018	Submit tax certification, budget and resolutions for to Assessor
	Monday	July 30, 2018	State Shared Revenues submitted to Department of Administrative Services



The Budget Committee

The Budget Committee is composed of the Mayor, City Councilors, and seven citizen member 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 cash method of accounting*. This means obligations of the City are budgeted as expenses when the related goods or services are 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 a 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 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 (SDCs) 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 set aside for major equipment, vehicles/building activities and capital improvement projects in the water, sewer, streets and parks programs.

GO Bond 2015 – Pool Project Fund: This Fund is used to account for the financial resources acquired and used for the payment of GO bond debt principal and interest for the construction of the pool house and mechanical systems project in FY16.

GO Bond 2018 – Public Safety Fund: This Fund is used to account for the financial resources acquired and used for the payment of GO bond debt principal and interest for the construction of the public safety building in FY19.

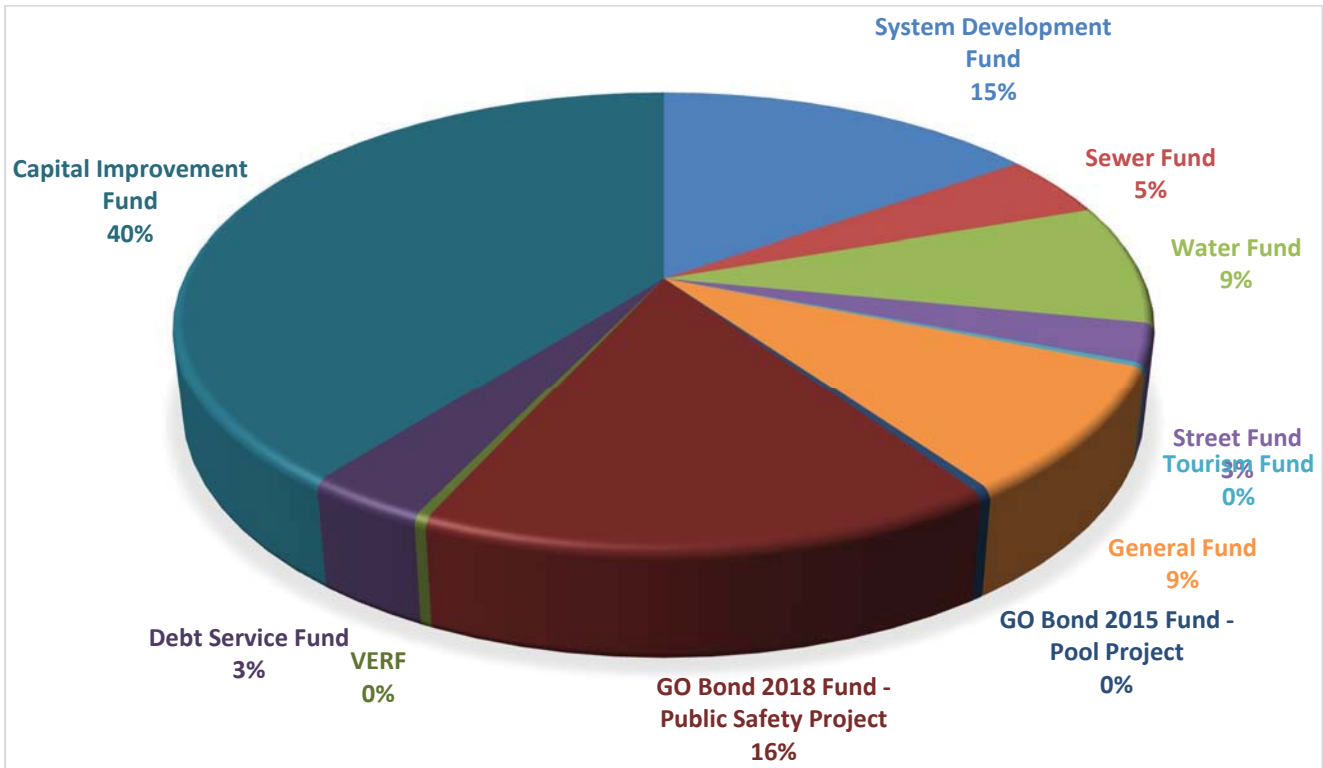
Fund Detail

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

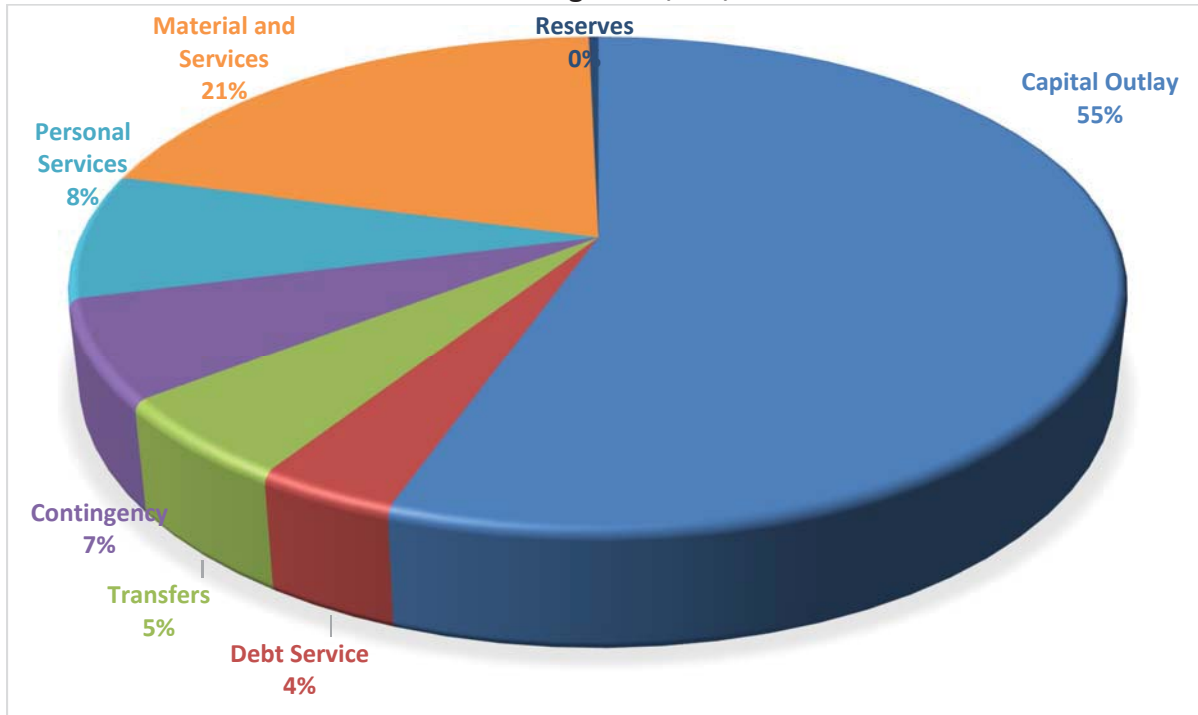


Budget Breakdown by Fund
Fiscal Year 2019
Total Budget \$16,070,176





**Fund Requirements by Category
Fiscal Year 2019 Budget
Total Budget \$16,070,176**

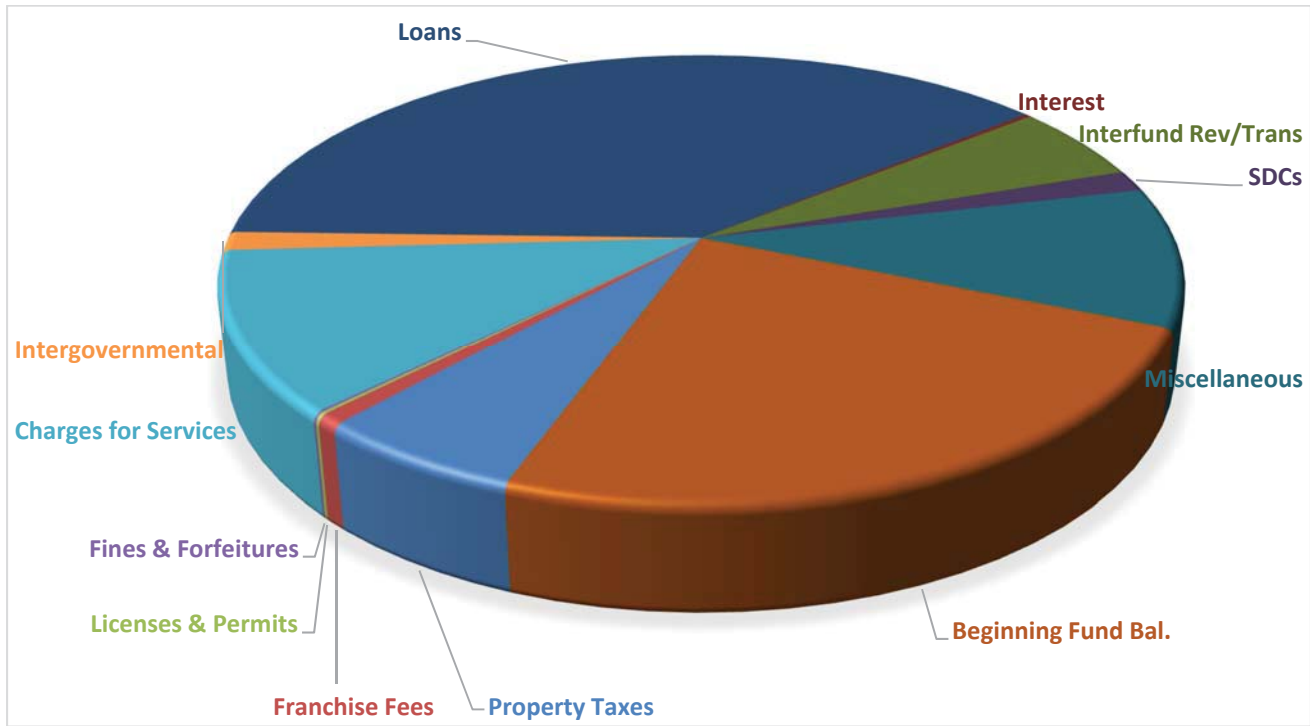


All Fund Requirements by Category

All Fund Requirements	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19
Personal Services	951,594	1,018,499	1,152,911	1,199,298	1,313,932
Material and Services	1,044,502	2,020,700	1,324,923	929,511	3,285,018
Capital Outlay	736,118	3,389,480	909,894	1,324,815	8,907,454
Debt Service	321,143	601,226	373,973	380,992	593,260
Transfers	895,047	924,903	572,642	625,505	859,395
Reserves	0	0	0	0	56,749
Contingency/Unapprop.	0	0	0	0	1,054,368
Total Requirements	\$3,948,404	7,954,808	4,334,343	4,460,121	16,070,176



**All Fund Resources
Fiscal Year 2019 Budget
Total Budget \$16,070,176**

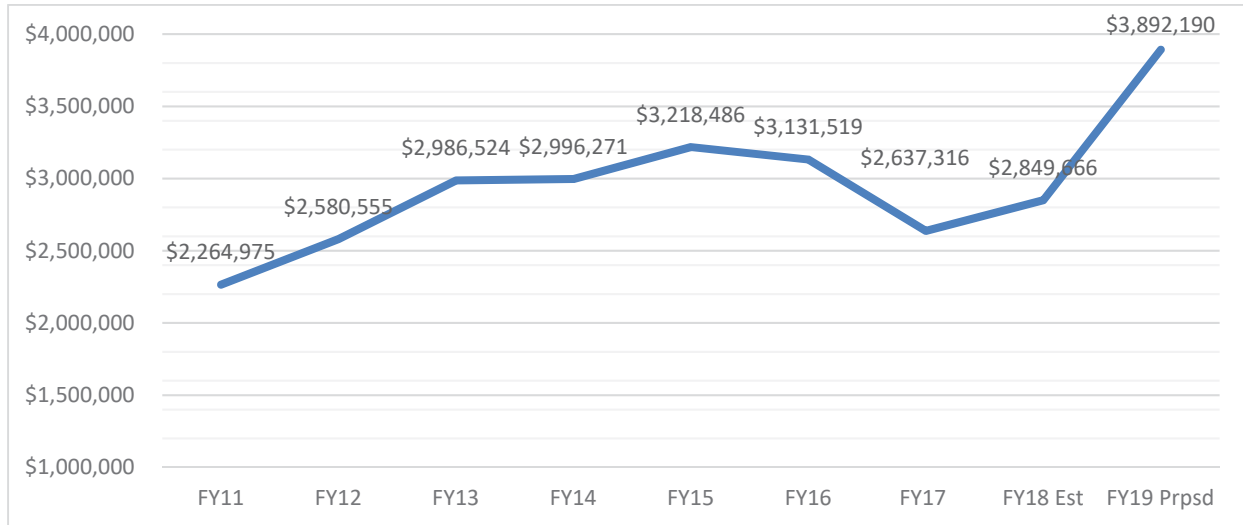


All Fund Resources

Resources	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19
Property Taxes	596,115	692,892	692,500	793,385	971,750
Franchise Fees	115,456	103,850	107,900	115,800	116,300
Licenses & Permits	20,607	24,538	17,000	31,000	22,000
Fines & Forfeitures	23,061	18,144	15,000	17,500	17,000
Charges for Services	1,427,169	1,482,347	1,515,824	1,730,532	1,856,924
Intergovernmental	278,358	181,524	173,000	1,255,623	213,700
Loans	0	1,431,106	1,000,000	0	6,190,000
Interest	15,684	20,427	18,625	45,272	38,400
Interfund Rev/Trans	728,382	1,276,949	605,142	625,505	890,795
SDCs	259,910	285,701	106,560	503,868	245,985
Miscellaneous	248,954	1,943,145	175,648	417,825	1,615,132
Sale of Assets	0	0	0	60000	0
Prior Period Adjustment	166,665	0	0	0	0
Beginning Fund Bal.	3,218,071	3,131,519	3,061,551	2,626,057	3,892,190
Total Resources	\$7,093,432	\$10,592,142	\$7,488,750	\$8,222,367	\$16,070,176



**Total Beginning Fund Balance
Fiscal Year 2019**



Beginning Fund Balances

Fund	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19
General Fund	429,883	293,719	276,889	335,148	384,961
Tourism Fund	0	6,081	9,820	15,825	17,593
Street Fund	99,709	125,692	124,602	107,996	185,471
Water Fund	350,082	150,665	96,430	103,100	278,932
Sewer Fund	355,469	238,005	195,603	191,055	374
CIF	1,127,035	920,858	420,048	293,846	689,120
Water SDC Fund	216,107	374,275	265,209	297,231	628,194
Sewer SDC Fund	263,485	397,780	517,848	545,087	875,290
Transportation SDC Fund	28,600	83,442	128,384	138,978	303,182
Park SDC Fund	177,196	194,507	7,601	11,830	87,502
Stormwater SDC Fund	106,565	132,041	148,556	152,792	222,512
Debt Service Fund	0	158,647	158,647	158,645	158,645
V/E Replacement Fund	64,355	55,809	56,749	56,749	56,749
GO Bond 2018-Public Safety	0	0	0	0	0
GO Bond 2015-Pool	0	0	655,165	229,034	3,865
Total	\$3,218,486	\$3,131,519	\$3,061,551	\$2,637,316	\$3,892,190



City Transfer Schedule – All Funds

FY18 Estimate

From	To	Purpose	Amount
GF	CIF - Facilities	City Hall Project Reserve	50,000
GF	CIF - Parks	Parks Projects	25,000
GF	CIF-Transportation	Pedestrian Improvements	25,000
GF	DSF	Rental Property Loan	31,063
StF	GF	Internal Services Expenses	3,515
WF	GF	Internal Services Expenses	12,890
WF	CIF	Water Projects	50,000
WF	CIF - Facilities	City Hall Project Reserve	50,000
WF	DSF	Water Debt	166,678
SF	GF	Internal Service Expenses	12,890
SF	CIF - Sewer	Sewer Projects	50,000
SF	CIF - Facilities	City Hall Project Reserve	50,000
SF	DSF	Sewer Debt	123,469

FY19 Proposed

From	To	Purpose	Amount
GF	CIF - Parks	Park Improvements	25,000
GF	CIF - Transportation	Pedestrian Improvements	25,000
GF	CIF - Facilities	City Hall Project Reserve	50,000
GF	DSF	Rental Property Loan	31,063
SF	DSF	Sewer Debt	135,469
SF	CIF - Facilities	City Hall Project Reserve	50,000
SDC-STW	CIF-Stormwater	Prior Stormwater Expense	15,810
CIF-Fac	GO Bond Public Safety	Public Safety Building	150,000
CURA	CIF-Transportation	Monroe Street Prior Expense	15,590
StF	GF	Internal Services Expenses	3,515
StF	CIF – Transportation	Pedestrian Improvements	25,000
WF	DSF	Water Debt	224,348
WF	CIF - Facilities	City Hall Project Reserve	50,000
WF	CIF - Water	Water Projects	90,000



Personal Allocation Table

Position	Pay Grade	General Fund	Street Fund	Water Fund	Sewer Fund	FTE Total
Parks Maintenance/Utility (Seasonal)	N/A	100%	0%	0%	0%	0.25
Lifeguard (Seasonal)	N/A	100%	0%	0%	0%	2.00
Pool Manager (Seasonal)	N/A	100%	0%	0%	0%	0.25
Parks Maintenance Worker	7	60%	15%	10%	15%	1.00
Accounts Payable/Planning Clerk	11	30%	3%	34%	33%	1.00
Court/Utility Clerk	14	30%	0%	35%	35%	1.00
Utility Worker I	16	0%	5%	85%	10%	1.00
City Recorder	19	33%	0%	34%	33%	1.00
Water/Waste Water	22	0%	0%	80%	20%	1.00
Police Officer (2)	25	100%	0%	0%	0%	2.00
Finance Director	33	33%	0%	33%	34%	1.00
Public Works Director	38	10%	5%	42%	43%	1.00
Police Chief	42	100%	0%	0%	0%	1.00
City Manager	50	33%	0%	34%	33%	1.00
TOTAL FTE	N/A	7.79	0.28	3.87	2.56	14.50

General Fund Breakout	FTE
Administration	0.60
Finance Department	0.49
Planning Department	0.25
Police Department	3.00
Municipal Court	0.20
Parks Department	0.95
Municipal Pool	2.30
TOTAL	7.79



This page intentionally left blank



**Fiscal Year 2018-19
Annual Budget
General Fund**



General Fund

Fund Mission

The Mission of the City of Carlton is to safeguard and enhance the vitality and livability of the community by providing essential services with professionalism and integrity. 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 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, Planning, Police, Municipal Court, Parks and the Municipal Pool.

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.

General Fund Resources

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

Revenue Assumptions

Property Taxes – The City has a permanent rate of \$5.0098 per thousand of assessed valuation. 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 City has a permanent rate of \$5.0098 per thousand of assessed valuation; The single largest form of revenue to the General Fund is property taxes and is projected to be \$750,000 in FY19, approximately 15% higher than budgeted in FY18, due to construction of new homes, and infill lots. The FY19 Budget also anticipates \$22,000 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, Radiant, Online Northwest a new franchise beginning in FY18 and Century Link. The projected revenue is \$116,300, approximately 5% higher than in FY18.
- Licenses and Permits – Licenses and permits are projected to be \$22,000 in FY19, approximately 29% higher than in FY18.
- Intergovernmental Revenues – Revenue from state liquor fees and cigarette taxes are projected to be \$28,800 in FY19, approximately 21% higher than in FY18.
- Fines and Forfeitures - Revenue from fines and forfeitures are projected to be \$17,000 in FY19, approximately 13% higher than in FY18.



- Charges for Services – Revenue for this category (pool receipts, park rental fees, planning fees, and permits) are projected to be \$48,600, approximately 7% lower than in FY18 due to the Type A, and B permits moving to the Street Fund. The swim receipts are projected to be \$35,000 in FY19 approximately 16% higher than in FY18. The three-year reduced fees for in town residents terminated at the end of September 2017.
- FY19 – Dog License revenue is new. Yamhill County discontinued their animal control program for the county. They still receive revenue for dog licensing and distribute 75% of licensing revenue to the City of Carlton for licensing in the City limits.
- Building Rent – The General Fund receives approximately \$33,500 for 10 months of rent for two properties it owns, one in the downtown business district and a residence on East Monroe Street. FY19 rent is budgeted at 10 months for beginning construction on the Public Safety Building and the removal of rental income for beginning construction.
- Transient Room Tax - The City anticipates receiving \$39,000 from the transient room tax. The General Fund will retain 30% of this amount. The remaining 70% will go to the Tourism Fund.
- Inter-fund Transfers – The General Fund will receive transfers (\$3,515) from the Street Funds for services performed by the Finance Department on behalf of this fund.

Overall, the FY19 Budget projects General Fund operating revenue collections will increase \$12,895 as compared to FY18 Budget.

Expenditures Highlights

The FY19 General Fund Budget includes:

- The Administration Department will continue to prioritize citizen engagement by conducting bi-annual town hall meetings, sponsoring speakers, and improving web-based communication.
- The Finance Department will continue to pursue professional development opportunities for staff including training specific to land use and governmental accounting.
- The Planning Department will continue the investigation of a Historical Preservation Program for Carlton and a strategic plan for affordable housing.
- The Police Department will pursue several initiatives in FY19 including outreach to the community on the City’s emergency plan and increased community policing.
- The Municipal Court Department will continue to provide fair, timely, and speedy resolutions involving violations.
- The Parks Department includes capital purchases including new picnic tables, Hawn Creek park irrigation and path, and landscaping for the entrance signs.
- The Pool Department will continue to prioritize providing engaging and active programming for pool customers including Aqua Zumba, swimming lessons, and swim club. The pool has seen a significant increase in attendance with the construction of the new pool building and increased programs for the community.



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, 2017, the retirement costs paid by the City to PERS increased from 6.04% to 10.34% for Tier 1 and Tier 2 employees, 0.45% to 4.26% for OPSRP General Service employees and 4.41% to 9.03% for Police Department employees.
- The City utilizes a cost allocation plan that charges costs for services shared by funds such as charging a prorated share of personal service costs to the Water, Sewer and General Funds.
- Medical Costs are anticipated to increase approximately 9.1% compared to FY18.
- Cost of Living Adjustment (COLA) – the FY19 budget contains a 3.9% cost of living adjustment. The compensation plan continues the merit steps, annually on staff anniversaries.
- In FY17, two part-time positions, City Recorder and Accounts Payable/Planning Clerk, were increased to full-time on a limited term basis to accommodate increased workload due to higher development activity and improving the City’s administrative systems. These costs are shared in the General, Water and Sewer Funds. During FY18 the City Recorder position returned to ¾ time with limited benefits. The FY19 budget includes continuing the increase for the Accounts Payable/Planning Clerk on a limited term basis. This issue will be revisited during preparations for the FY20 budget.

2. Materials and Services

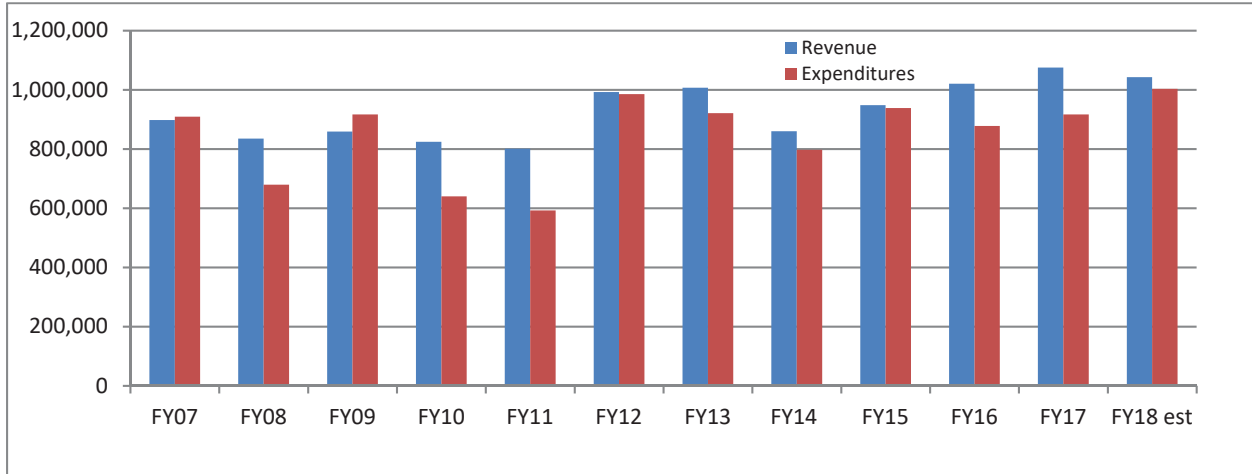
- Material and service costs continue to shift due to administrative restructuring as the Finance Department isolates expenses and ensures they are properly assigned to the correct department or account.
- Material and service costs like garbage, copier, and building electricity are shared across the General, Water, Sewer, and Street Funds appropriately.

General Fund Reserves

In FY14 the City Council adopted a set of fiscal policies, part of which dealt with fund reserve policies. The Council established a discretionary target of 20% reserves for the General Fund. The General Fund has exceeded that target over the years, and the City Council has transferred a significant amount of the excess to the Capital Improvement Fund as contributions to future community development projects including the pool project, the City Hall replacement project, and general park and transportation projects. The FY19 Budget is projected to begin the year with \$384,961 in reserve and has budgeted \$262,533 in contingency.



General Fund Revenues



Notes

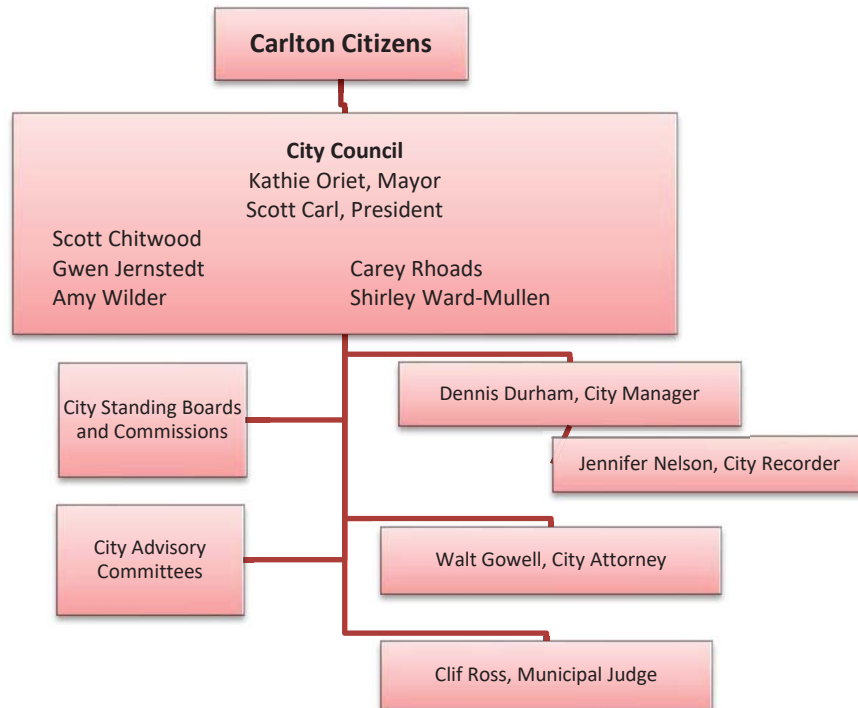
1. Revenues do not include beginning fund balance. Expenditures do not include transfers.
2. FY13 revenues include a one-time receipt of \$180,500 for the sale of the vacant "Fire Hall".

General Fund Revenues

Account Number	Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
001-000-300000	Beginning Fund Balance	293,719	340,474	253,217	447,130	384,961	384,961	384,961
	Revenues							
001-000-400200	Current Taxes	615,788	677,865	650,000	712,000	750,000	750,000	750,000
001-000-400300	Delinquent Taxes	21,356	22,182	22,000	22,000	22,000	22,000	22,000
001-000-400400	Interest	3,463	5,612	4,500	4,500	4,500	4,500	4,500
001-000-400410	Collection Interest	0	475	0	400	400	400	400
001-000-401300	PGE Light Franchise	76,126	83,825	78,000	82,000	82,000	82,000	82,000
001-000-401350	Radiant/Online NW Franchise	2,500	2,000	2,000	2,000	2,500	2,500	2,500
001-000-401400	Centurylink Franchise	2,428	2,327	2,400	2,000	2,000	2,000	2,000
001-000-401500	Comcast Franchise	15,762	23,169	21,000	23,000	23,000	23,000	23,000
001-000-401600	Recology Franchise	7,034	6,735	6,800	6,800	6,800	6,800	6,800
001-000-402000	Business License	6,800	6,075	6,000	6,000	6,000	6,000	6,000
001-000-402100	Building Permits	17,738	13,287	11,000	25,000	16,000	16,000	16,000
001-000-402200	State Liquor Fees	30,249	30,119	25,000	25,000	26,000	26,000	26,000
001-000-402300	Cigarette Tax	2,546	2,909	2,800	2,800	2,800	2,800	2,800
001-000-402600	Swim Pool Receipts	19,206	35,548	25,000	30,000	35,000	35,000	35,000
001-000-402650	Park Rentals	1,500	3,100	1,500	1,500	1,600	1,600	1,600
001-000-402675	Dog Licensing	0	0	0	0	2,500	2,500	2,500
001-000-402700	Miscellaneous	5,864	18,221	1,000	1,000	1,000	1,000	1,000
001-000-402750	Building Rent	31,380	34,078	31,380	36,000	33,500	33,500	33,500
001-000-402850	Copies/Faxes/Reports	394	457	350	350	350	350	350
001-000-402900	Judge Fees	8,736	9,632	8,200	9,100	9,000	9,000	9,000
001-000-402950	City Liquor License Fees	3,315	5,859	3,000	3,000	3,000	3,000	3,000
001-000-403000	Fines and Forfeitures	18,144	17,642	15,000	17,500	17,000	17,000	17,000
001-000-404000	Planning Fees	20,973	45,671	10,000	12,000	12,000	12,000	12,000
001-000-404050	Permits - Type A & B	23,517	5,513	25,000	0	0	0	0
001-000-404600	NNO Grant/Police	4,000	3,500	3,500	3,500	3,500	3,500	3,500
001-000-405400	Grants	7,712	1,906	4,000	4,000	4,000	4,000	4,000
001-000-406000	Sale of Assets	0	0	60,000	0	0	0	0
001-000-406100	Proceeds from LTD	63,732	0	0	0	0	0	0
001-000-406300	Transient Room Tax	10,003	17,459	10,000	11,100	11,700	11,700	11,700
	Revenues	1,020,266	1,075,166	1,029,430	1,042,550	1,078,150	1,078,150	1,078,150
001-00-400150	Transfers: W/S/St.	29,295	29,295	29,295	29,295	3,515	3,515	3,515
	Total Revenues	\$1,049,561	\$1,104,461	\$1,058,725	\$1,071,845	\$1,081,665	\$1,081,665	\$1,081,665
	Total Resources	\$1,343,280	\$1,444,935	\$1,311,942	\$1,518,975	\$1,466,626	\$1,466,626	\$1,466,626



**General Fund
Administration**



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 by 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 Recorder.



Department Mission

This department includes the Mayor, City Council, City Manager, City Attorney and City Recorder who will pursue activities to ensure a clean, safe and healthy environment for the Carlton community in an open, engaging and transparent manner. These activities will support City Goals 1, 5 and 6. This department will be known for:

- Conducting itself with high integrity and ethics.
- Engaging City residents in City governance.
- Being good fiscal stewards.
- Treating all that come into contact with the City fairly and equitably.

Strategies – FY19

Goal 1: Provide high-quality city-wide infrastructure services

Carlton City government will meet or exceed industry standards for infrastructure services provided by the City including water, sewer, transportation, stormwater and park/recreation facilities.

The department will implement one strategy to support Goal 1:

1. Develop a water, wastewater and street source strategy.

The department will undertake three initiatives to support this strategy.

- a) Update water rates to support future system-wide improvements to the City's source, supply, treatment, and distribution.
- b) Update sewer rates to support DEQ and other required wastewater improvements.
- c) Develop a 5-year maintenance plan for streets.

Goal 5: Engage residents and business owners in governance

Carlton City government will create an atmosphere of openness that will generate increased participation in City government activities.

The department will implement one strategy to support Goal 5:

1. Increase public awareness of citizen committees.

The department will undertake three initiatives to support these strategies:

- a) Conduct bi-annual town hall meetings.
- b) Sponsor two speakers to speak at bi-annual speaker series events.
- c) Enhance and improve web-based communication and engagement with citizens.



Goal 6: Provide City services that are effective and efficient

Carlton City government will provide services to its citizens that are professional, courteous, ethical and efficient.

The department will implement three strategies to support Goal 5:

1. Continue customer service training for City staff.
2. Improve internal service training for all employees.
3. Continue to implement the Carlton Performance Management Initiative.

The department will undertake two initiatives to support these strategies:

- a) Conduct quarterly employee meetings.
- b) Conduct internal employee training.

Performance Measurements

Mayor & Council

		FY16 Actual	FY18 Target	FY18 Estimate	FY19 Target
001	Percent of citizens surveyed who feel very or somewhat satisfied with city services.	79%	N/A	72%	N/A
002	Percent of citizens surveyed who feel that Carlton City government is moving in the right direction.	47%	N/A	60%	N/A
004	Number of citizens who attended Council work and regular sessions over a 12-month period.	75	130	151	75

Administration

		FY16 Actual	FY17 Actual	FY18 Estimate	FY19 Target
101	Average number of attendees at biannual town hall meetings.	55	50	27	60
102	Percent of town hall meeting attendees surveyed rating the overall quality of the event as good or excellent.	87%	90%	100%	90%
104	Average percent of City announcements and e-newsletters opened by recipients.	53%	47%	50%	50%
113	Number of Carlton residents participating in Carlton citizen boards and commissions.	46	51	54	60
114	Percent of citizens surveyed who strongly or somewhat agree that city staff provides timely services.	68%	N/A	84%	N/A



Department Accomplishments in FY18

- Implemented FY18 Council goals.
- Assisted and monitored department goals and projects.
- Implement FY18 capital improvement plan projects.
- Awarded the Distinguished Budget Presentation Award by GFOA for the FY18 Budget.
- Continued the Carlton Performance Management Initiative.

Expenditures

	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19	Approved FY19	Adopted FY19
Personnel Services	45,056	45,803	62,405	67,438	86,894	86,894	86,894
Material and Services	118,278	36,455	30,472	42,700	45,000	45,000	45,000
Capital Outlay	0	0	0	600	0	0	0
Debt Service	0	0	0	0	0	0	0
Transfers	143,732	75,000	50,000	100,000	100,000	100,000	100,000
Total	\$307,066	\$157,258	\$142,877	\$210,738	\$231,894	\$231,894	\$231,894

Expenditure Highlights

1. The FY19 Budget includes funds for professional services for the General Fund's share to continue the Carlton Performance Management Initiative.
2. The FY19 Budget continues to fund the Community Grant Program for the City Council to continue support for local non-profits.
3. The FY19 Budget includes \$4,000 to fund nuisance abatement expenses experienced during the year.
4. The FY19 Budget provides for the following transfers:
 - 1) **Capital Improvement Fund: City Hall Building Project** – This is a \$50,000 transfer to the CIF in FY18 to reserve for the future City Hall replacement project. Supporting one of the Council’s stated FY19 priorities.
 - 2) **Capital Improvement Fund: Parks Reserve** - This is a \$25,000 transfer to the CIF for the park reserves.
 - 3) **Improvement Fund: Pedestrian Improvements Reserve** - This is a \$25,000 transfer to the CIF for pedestrian improvements. Supporting one of the Council’s stated FY19 priorities.

These transfers will be held until the final quarter of FY19 to ensure the City will continue to maintain its targeted reserves for the General Fund.



Staffing Information

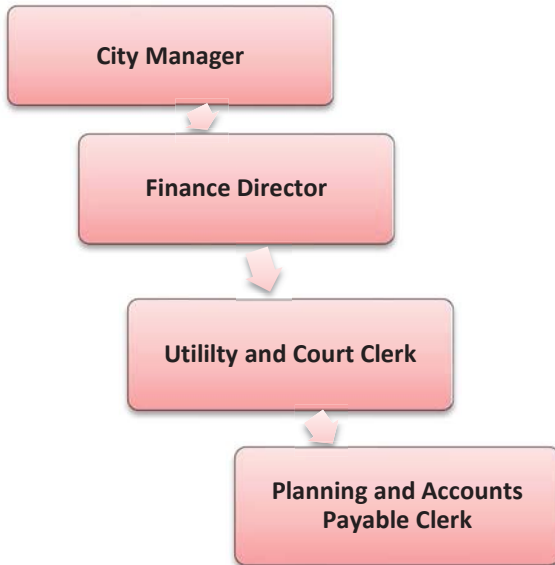
	Wage Range	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19
City Manager	50	.33	.33	.30	.33	.33
Support Staff	N/A	0	0	0	0	.50
City Recorder	19	.15	.15	.15	.33	.33
Total FTE's		.48	.48	.66	.66	1.16

General Fund Requirements

Department: Administration

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Personal Services								
001-001-500000	Salary	33,425	38,980	40,475	44,000	48,384	48,384	48,384
001-001-500001	Support Staff	180	493	0	0	7,800	7,800	7,800
001-001-504600	Unemployment	145	26	411	30	562	562	562
001-001-504700	Social Security	2,571	3,019	3,143	3,408	4,298	4,298	4,298
001-001-504800	Health Insurance	7,249	15,860	8,331	14,000	18,500	18,500	18,500
001-001-504900	Workers' Comp	(590)	18	238	(300)	350	350	350
001-001-505000	Retirement	2,823	4,009	2,991	6,300	7,000	7,000	7,000
Total Personal Services		\$45,803	\$62,405	\$55,589	\$67,438	\$86,894	\$86,894	\$86,894
Employee FTEs			0.45	0.45	0.45	0.60	0.60	0.60
Material and Services								
001-001-600410	Christmas Decorations	215	237	250	100	300	300	300
001-001-600500	IT Services	0	(50)	1,000	1,000	1,000	1,000	1,000
001-001-600600	Travel and Training	2,003	3,362	3,000	2,500	3,000	3,000	3,000
001-001-600650	Mayor/Council Expen.	5,690	6,093	7,500	7,500	7,500	7,500	7,500
001-001-600700	Dues and Subscriptions	2,849	3,227	3,500	2,500	3,000	3,000	3,000
001-001-600800	Attorney Fees	11,081	10,537	9,000	12,000	10,000	10,000	10,000
001-001-600880	Salary Survey	0	922	0	0	0	0	0
001-001-601100	Advertising/Notices	273	615	250	1,200	500	500	500
001-001-601700	Insurance	200	200	200	200	200	200	200
001-001-608000	Office Supplies	508	1,274	1,000	200	500	500	500
001-001-608050	Vehicle Expense	71	106	250	0	250	250	250
001-001-608100	Miscellaneous	0	(5,308)	0	0	0	0	0
001-001-608300	Nuisance Abatement	0	0	4,000	500	4,000	4,000	4,000
001-001-608601	Professional Services	5,372	1,140	6,500	5,000	5,000	5,000	5,000
001-001-608680	Community Outreach	4,035	3,312	4,500	3,500	4,000	4,000	4,000
001-001-608801	Comm. Grant Program	4,158	4,805	7,500	6,500	7,500	7,500	7,500
Total Material and Services		\$36,455	\$30,472	\$48,450	\$42,700	\$46,750	\$46,750	\$46,750
						-3.51%		
Capital Outlay								
001-001-620100	Office Equipment	0	0	600	600	0	0	0
Total Capital Outlay		\$0	\$0	\$600	\$600	\$0	\$0	\$0
Transfers								
001-001-630510	CIF - Park	25,000	25,000	25,000	25,000	25,000	25,000	25,000
001-001-630515	CIF - Pedestrian	0	0	25,000	25,000	25,000	25,000	25,000
001-001-630520	CIF - City Hall Reserve	50,000	25,000	50,000	50,000	50,000	50,000	50,000
Total Transfers		\$75,000	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total Requirements - Administration		\$157,258	\$142,877	\$204,639	\$210,738	\$233,644	\$233,644	\$233,644

General Fund
Finance Department



Department Description

The Finance Department provides fiscal management and a high level of customer service 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.

This year the City of Carlton received the “Distinguished Budget Presentation Award” from the Government Finance Officers Association (GFOA). The department performs multiple activities, and its principal functions are finance and customer service. Some of these activities include payroll, accounts payable and receivable, purchasing, business licensing, utility billing, transient room tax administration, fixed-asset records, internal financial control and the administration of state and federal funds.

This department includes the Finance Director, Utility/Court Clerk and Planning/Accounts Payable Clerk.

Department Mission

“Providing the highest quality services in a fiscally responsible manner, while providing timely, accurate, clear and complete information to provide superior support to Carlton citizens, City departments and all customer contacts” in support of City Goals 4, 5, and 6.

The office will be known for:

- Delivering quality services efficiently and effectively.
- Displaying a spirit of excellence, integrity, and dedication.
- Serving as the “Go-To” group for critical decision-making needs.
- Develop and maintain auditing standards for the City.



Strategies - FY19

City Goal 5 - Engage residents and business owners in governance

The office will employ two strategies in support of Goal 5:

1. Increase participation opportunities for Carlton residents.
2. Increase City communication with residents.

The office will undertake two initiatives, not listed above, to support these strategies:

- a) Continue to update and populate the new website with relevant material.
- b) Create an email distribution list of Carlton residents.

City Goal 6 - Provide City services that are effective and efficient

The office will employ two strategies in support of Goal 6:

1. Improve the City's ability to address customer service issues.
2. Continue to produce accurate financial reports.

The office will undertake two initiatives to support these strategies:

- a) Expand and improve web-based communication.
- b) Provide governmental accounting training for staff.



Performance Measurements

		FY16 Actual	FY17 Actual	FY18 Estimate	FY19 Target
105	Percent of employees receiving professional development in the current year.	100%	100%	100%	100%
109	Percent of administrative positions with fully trained staff back-up.	60%	80%	85%	90%
121	Carlton receives the GFOA Distinguished Budget Presentation Award.	Yes	Yes	Yes	Yes
122	Percent of City business conducted online.	16%	25%	27%	30%
123	Percent of scheduled debt payments made on time.	N/A	100%	100%	100%
129	Percent of monthly financial statements reconciled to the general ledger within 14-days.	N/A	100%	100%	100%
130	Percent of citizens surveyed who rate utility billing services as good or excellent.	75%	N/A	64%	N/A

Department Accomplishments in FY18

- All staff (Finance Director, Court/Utility Clerk and Accounts Payable/Planning Clerk) have attended at least one significant training session and/or conference during FY18.
- Assisted with the implementation of FY18 Council Goals.
- Continued to reduce delinquent utility accounts.
- Continued Optical Character Reader (OCR) program in FY18 in order to scan adobe documents to provide searching capabilities.
- Received a qualified independent audit opinion.
- GFOA Distinguished Budget Presentation Award.

Expenditures

	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19	Approved FY19	Adopted FY19
Personnel Services	79,535	38,099	41,173	48,840	46,739	46,739	46,739
Material and Services	126,687	69,412	74,420	84,300	92,950	92,950	92,950
Capital Outlay	643	6,211	8,372	3,276	4,000	4,000	4,000
Transfers	31,585	31,315	31,063	31,063	31,063	31,063	31,063
Contingency	0	0	0	0	262,533	262,533	262,533
Total	\$238,450	\$145,037	\$155,028	\$167,479	\$437,285	\$437,285	\$437,285



Expenditure Highlights

1. The FY19 Budget includes inter-fund transfers from the Street Fund as their contribution to the General Fund for shared internal service costs.
2. The department has a shared temporary increase in water and sewer in travel and training to support job-relevant education for staff.
3. The department has a shared temporary increase in water and sewer in audit fees, for Federally mandated rules that funds received on the Meadowlake IFA loan require its own separate audit.
4. The department budget provides for one capital outlay:
 - 1) \$4,000 as part of the General Fund’s share to upgrade four computers and firewall equipment. This is part of the ongoing replacement for outdated computers and to meet the new Homeland Security Requirements.
 - 2) An increase in IT services supports the 29 new Homeland Security requirements. Some of the requirements require, dual authentication, and new firewall equipment, these requirements are mandatory with the Government and the City’s insurance carrier.
5. The department budget provides for one transfer:
 - **Debt Service Fund** – \$31,063 to the Debt Service Fund for the General Fund’s debt service requirements for the rental properties.
6. The department budget maintains the General Fund’s contingency. These funds can only be spent by Council resolution.

Staffing Information

	Wage Range	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19
Finance Director	31	0.34	0.30	0.30	.30	0.33
Accounts Payable/Planning Clerk	11	0.34	0.15	0.30	.15	0.05
Court/Utility Clerk	14	0.17	0.20	0.30	.15	0.10
Total FTE’s		0.85	0.65	0.90	0.60	0.45

General Fund Requirements

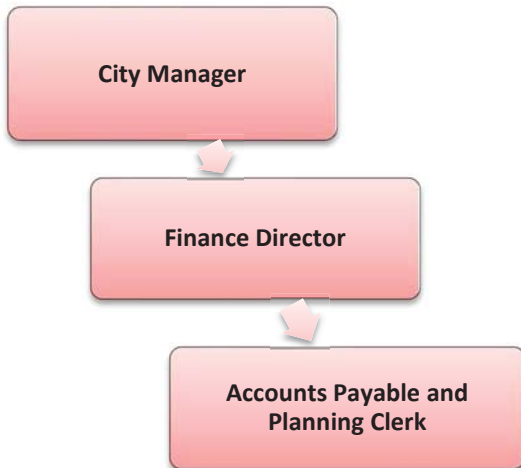
Department: Finance Department

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Personal Services								
001-002-500000	Salary	21,806	25,943	26,259	30,827	29,949	29,949	29,949
001-002-504600	Unemployment	247	26	279	25	299	299	299
001-002-504700	Social Security	2,901	1,985	2,135	2,550	2,291	2,291	2,291
001-002-504800	Health Insurance	10,350	11,289	12,322	12,000	10,800	10,800	10,800
001-002-504900	Workers' Comp	1,315	258	162	110	200	200	200
001-002-505000	Retirement	1,480	1,672	2,863	3,328	3,200	3,200	3,200
Total Personal Services		\$38,099	\$41,173	\$44,020	\$48,840	\$46,739	\$46,739	\$46,739
Employee FTEs		0.65	0.90	0.60	0.6	0.45	0.45	0.45
Material and Services								
001-002-600200	Utilities - PGE	3,741	4,825	6,000	5,800	6,000	6,000	6,000
001-002-600201	Telecommunications	3,908	3,864	6,000	4,000	4,000	4,000	4,000
001-002-600400	City Property Maintenance	2,146	354	2,000	1,000	1,500	1,500	1,500
001-002-600401	Janitorial Services	1,184	1,522	2,000	1,500	1,500	1,500	1,500
001-002-600402	Maint. on Rental Property	4,614	3,811	4,000	5,500	4,000	4,000	4,000
001-002-600450	Garbage Service	519	689	1,500	600	1,000	1,000	1,000
001-002-600500	IT Services	6,871	7,131	7,000	11,000	11,000	11,000	11,000
001-002-600550	Billing Costs	299	109	0	0	0	0	0
001-002-600560	Codification of Ord.	2,493	1,875	2,500	500	1,500	1,500	1,500
001-002-600600	Travel and Training	2,434	5,132	4,200	2,000	6,000	6,000	6,000
001-002-600700	Dues and Subscriptions	1,571	1,203	1,500	1,500	2,000	2,000	2,000
001-002-600800	Attorney Fees	2,844	0	800	100	500	500	500
001-002-600850	Audit	9,827	11,182	11,000	11,650	12,500	12,500	12,500
001-002-601100	Advertising & Notices	522	0	500	500	500	500	500
001-002-601700	Insurance	10,425	11,873	12,900	12,800	13,500	13,500	13,500
001-002-608000	Office Supplies	3,729	3,640	8,000	7,000	7,000	7,000	7,000
001-002-608050	Vehicle Maint. / Fuel	1,361	10	1,000	600	1,000	1,000	1,000
001-002-608150	Merchant Bank Fees	2,921	4,263	4,500	5,500	6,000	6,000	6,000
001-002-608601	Professional Services	1,775	2,982	2,500	2,500	2,500	2,500	2,500
001-002-608650	Accela	0	3,363	4,500	3,000	3,500	3,500	3,500
001-002-608675	Copier	2,093	1,981	3,500	2,500	2,500	2,500	2,500
001-002-608800	Taxes on Rental Property	4,135	4,611	4,950	4,750	4,950	4,950	4,950
Total Material and Services		\$69,412	\$74,420	\$90,850	\$84,300	\$92,950	\$92,950	\$92,950
						2.31%		
Capital Outlay								
001-002-620100	Telephone System	0	2,072	0	0	0	0	0
001-002-620100	Computer	0	0	750	930	4,000	4,000	4,000
001-002-620100	OCR Reader	5,386	0	0	0	0	0	0
001-002-620200	Website Upgrade	825	2,228	1,260	1,232	0	0	0
001-002-620300	Accela	0	4,072	6,000	1,114	0	0	0
Total Capital Outlay		\$6,211	\$8,372	\$8,010	\$3,276	\$4,000	\$4,000	\$4,000
Transfers								
001-002-630560	Debt Service Fund	31,315	31,063	31,063	31,063	31,063	31,063	31,063
Total Transfers		\$31,315	\$31,063	\$31,063	\$31,063	\$31,063	\$31,063	\$31,063
Contingency/Unappropriated								
001-002-640000	Contingency	0	0	151,053	0	262,533	262,533	262,533
001-002-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0
Total Contingency/Unappropriated		\$0	\$0	\$151,053	\$0	\$262,533	\$262,533	\$262,533
Total Requirements - Finance Department		\$145,037	\$155,028	\$324,996	\$167,479	\$437,285	\$437,285	\$437,285



This page intentionally left blank

**General Fund
Planning Department**



Department Description

The Planning Department is responsible for all current and long-range planning activities in the City, coordinating economic development activities, programs, and code enforcement. All these activities are and will continue to be effectively accomplished with minimal staffing. Assisting customers with routine questions, developing and implementing long-range plans, meeting with developers and providing the public with information and opportunities to be involved in a meaningful way are priorities for the department.

Department Mission

The Planning Department achieves its mission of providing effective, efficient land use, zoning, development and enforcement services while promoting, wherever possible, Carlton as a great place to live and do business in support of Council Goal 4.

The Planning Department is responsible for:

- All current and long-range planning activities in the City.
- Coordinating economic development activities and programs.
- Code enforcement.



Strategies - FY19

Goal 4: Support a strong economic base

Carlton City government will provide effective, efficient land use, zoning, development services and enforcement services while promoting, wherever possible, Carlton as a great place to live and do business.

In support of Goal 4, the department will employ four strategies:

1. Improve the City’s Public Works Design Standards.
2. Improve Carlton’s business satisfaction percentage.
3. Initiate a Historical Preservation Program.
4. Investigate affordable housing.

The department will undertake five initiatives to support these strategies:

- a) Perform a review of the Carlton Development Code.
- b) Perform a review of the Carlton Public Works Design Standards.
- c) City Planner and staff will follow-up on the historical preservation recommendation made by the citizen advisory committee to the Mayor and City Council.
- d) Create a satisfaction survey to be completed and returned by land use applicants.
- e) Develop a plan to address affordable housing. This is a Council FY19 priority to begin a multi-year effort to investigate the “affordability” of housing in Carlton.

Performance Measurements

		FY16 Actual	FY17 Actual	FY18 Estimate	FY19 Target
110	Percent of land use applicants rating planning and zoning services as good or excellent.	65%	N/A	40%	N/A
116	Percent of building compliance forms processed in 48-hours.	100%	100%	100%	100%
117	Percent of land use applicants rating building services processes as good or excellent.	73%	N/A	63%	N/A
128	Percent of planning forms (including subdivision review, commercial design review, single-family design review, etc.) processed in 48-hours.	N/A	100%	100%	100%



Department Accomplishments in FY18

This department was created in FY16 to improve Carlton’s planning, land use and economic development transparency and accountability. Previously, department activities were included in the Administration or Finance departments.

- Specific planning and land use training with planning staff.
- Web-based access to the building and planning documents.
- Performance target met with a 48-hour turnaround time for planning forms.

Expenditures

	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19	Approved FY19	Adopted FY19
Personnel Services	5,691	13,042	14,875	19,221	19,221	19,221
Material and Services	45,565	53,419	74,440	65,450	64,450	64,450
Capital Outlay	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Contingency	0	0	0	0	0	0
Total	\$51,256	\$66,461	\$74,440	\$84,671	\$84,671	\$84,671

Expenditure Highlights – FY19

1. This department delineates expenses related to planning, land use, building and some economic development activities. The budget allocates time for the Planning Clerk, City Planner (a contract position) and professional services for the City Engineer to assist with the processing of land use applications and construction activities.
2. Continue work on Historical Preservation for the City of Carlton. A recommendation was made to the Council to educate community members, develop an inventory, seek grant funds, and develop procedures and standards to protect historic structures from demolition.
3. FY19 continues to budget for increased engineering and planning services anticipating the completion of Carlton Crest Phase 6. These expenses are generally reimbursable by the developer,
4. The FY19 Budget initiates a Council priority to begin an effort to investigate the affordability of housing in Carlton.

Staffing Information

	Wage Range	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19
Accounts Payable/Planning Clerk	11	.15	.20	.15	.25
Total FTE's		.15	.20	.15	.25

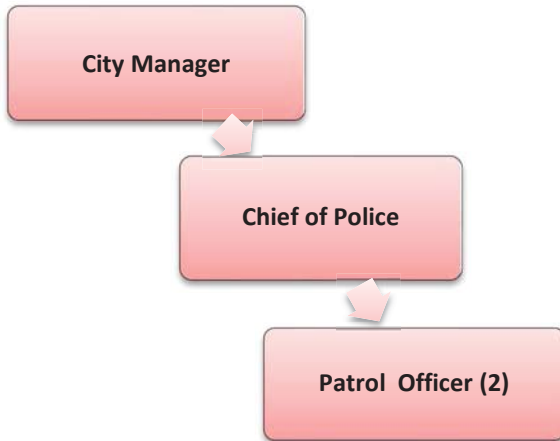
General Fund Requirements

Department: Planning

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Personal Services								
001-003-500000	Salary	5,285	7,003	7,386	7,804	10,079	10,079	10,079
001-003-504600	Unemployment	26	8	74	10	101	101	101
001-003-504700	Social Security	251	536	565	573	771	771	771
001-003-504800	Health Insurance	0	5,037	5,865	5,649	7,000	7,000	7,000
001-003-504900	Workers' Comp	3	6	60	90	70	70	70
001-003-505000	Retirement	126	452	773	749	1,200	1,200	1,200
Total Personal Services		\$5,691	\$13,042	\$14,723	\$14,875	\$19,221	\$19,221	\$19,221
Employee FTEs			0.15	0.15	0.15	0.25	0.25	0.25
Material and Services								
001-003-600600	Travel and Training	280	319	500	200	500	500	500
001-003-600700	Dues and Subscriptions	85	105	100	140	200	200	200
001-003-600800	Attorney Fees	132	5,033	4,000	4,000	4,000	4,000	4,000
001-003-600900	Engineering Services	25,277	33,297	30,000	45,000	28,000	28,000	28,000
001-003-601100	Advertising and Legal	805	326	500	0	150	150	150
001-003-608000	Office Supplies	22	102	100	100	100	100	100
001-003-608601	Professional Services	18,964	14,237	20,000	23,000	25,000	25,000	25,000
001-003-608700	Historic Preservation	0	0	7,500	2,000	3,750	3,750	3,750
001-003-608701	Affordable Housing	0	0	0	0	3,750	3,750	3,750
Total Material and Services		\$45,565	\$53,419	\$62,700	\$74,440	\$65,450	\$65,450	\$65,450
						4.39%		
Capital Outlay								
Capital Outlay		0	0	0	0	0		0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Planning		\$51,256	\$66,461	\$77,423	\$89,315	\$84,671	\$84,671	\$84,671

**General Fund
Police Department**

Organizational Structure



Department Description

The Carlton Police Department has the responsibility of preserving the peace and working with the community to prevent crime. They respond to law enforcement service requests and protecting life and property within the City limits. They are responsible for investigating criminal activity, apprehend suspects and violators, investigate traffic accidents, provide citations for municipal and zone code violations, conduct special investigations, crime analysis, training, and records and evidence management and storage.

The Carlton Police Department has developed many 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.

The City Council has adopted a “Community Policing” philosophy to ensure the department provides a safe community through a very professional department and by working in partnership with community members of Carlton. Under Chief Martinez’s leadership, the department is one of the best departments in the State and the only agency under five officers that is accredited by the State of Oregon and has demonstrated by retaining its status as an accredited law enforcement agency.

Department Mission

The mission of the Carlton Police Department is to ensure a safe environment for citizens and businesses in support of City of Carlton Goal 2.



Strategies - FY19

City Goal 2 - Ensure a safe environment for citizens and businesses

In support of this goal, the department employs four strategies:

1. Enforce relevant criminal and traffic laws.
2. Maximize officer on duty time in city limits of Carlton.
3. Engage citizens and business owners in activities aimed at crime prevention.
4. Maintain a positive presence in the community-at-large.

The department will continue five initiatives in FY19 to support these strategies:

- a) Increase community policing with new programs for citizen engagement.
- b) Adequately resource law enforcement, for different shifts depending on the needs of the City.
- c) Analyze the addition of a new police officer position.
- d) Educate the community on the City emergency plan.
- e) Provide public safety facility that meets essential working and safety conditions for officers.

Performance Measurements

		FY16 Actual	FY17 Actual	FY18 Estimate	FY19 Estimate
200	Number of calls for service.	1,003	1,699	UTD	UTD
205	Number of traffic-related citations.	120	108	UTD	UTD
207	Number of community policing related events.	19	16	14	15
209	Percent of citizen's surveyed rating police services as good or excellent.	88%	N/A	78%	N/A
212	Number of arrests for person crimes.	13	43	UTD	UTD
213	Number of arrests for property crimes.	4	3	UTD	UTD
214	Carlton Police Department is accredited.	Yes	Yes	Yes	Yes

Department Accomplishments in FY18

- Hosted National Night Out, approximately 1,000 attendees from Carlton and surrounding communities.
- Received an ODOT grant for Seatbelt Safety Enhancement.
- Purchased two digital speed signs partly funded with a grant from Spirit Mountain Casino.
- Continued Quarterly Public Presentations – Project IMPACT.
- Continued Child Identification Day.
- Implemented Lunch Pail Program.
- Implemented Birthday Patrol.



Expenditures

	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19	Approved FY19	Adopted FY19
Personnel Services	300,459	293,306	287,865	290,266	313,413	313,413	313,413
Material and Services	87,356	108,884	101,342	113,625	116,885	116,885	116,885
Capital Outlay	28,379	63,732	32,209	22,289	0	0	0
Total	\$416,194	\$465,922	\$421,416	\$426,180	\$430,298	\$430,298	\$430,298

Expenditure Highlights

There is no capital outlay items or special purchases budgeted for FY19

Staffing Information

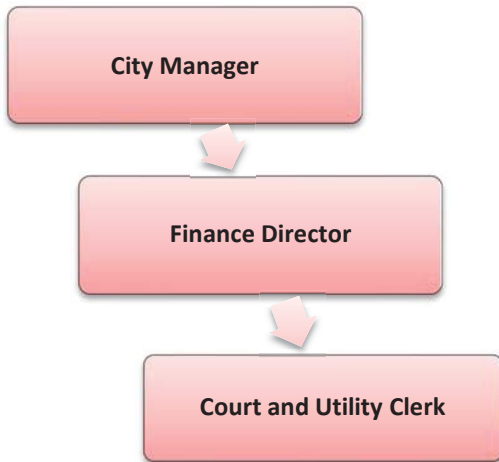
	Wage Range	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19
Police Chief	42	1	1	1	1	1
Police Sergeant	N/A	1	1	1	0	0
Police Officer	25	1	1	1	2	2
Total FTE's		3	3	3	3	3

General Fund Requirements

Department: Police

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Personal Services								
001-004-500000	Salary	184,575	186,893	190,350	190,000	195,627	195,627	195,627
001-004-500005	Overtime	2,492	4,920	10,000	10,000	12,000	12,000	12,000
001-004-504600	Unemployment	882	147	1,924	190	2,056	2,056	2,056
001-004-504700	Social Security	14,311	14,674	14,718	14,718	15,730	15,730	15,730
001-004-504800	Health Insurance	66,224	63,160	60,900	57,000	58,000	58,000	58,000
001-004-504900	Workers' Comp	12,690	7,984	11,500	2,700	12,500	12,500	12,500
001-004-505000	Retirement	12,132	10,087	16,400	15,658	17,500	17,500	17,500
Total Personal Services		\$293,306	\$287,865	\$305,792	\$290,266	\$313,413	\$313,413	\$313,413
Employee FTEs		3	3	3	3	3	3	3
Material and Services								
001-004-600200	Utilities-PGE	764	1,100	1,500	1,200	1,500	1,500	1,500
001-004-600201	Telecommunications	3,337	5,318	4,000	5,300	5,500	5,500	5,500
001-004-600350	Vehicle Repair	3,931	3,511	5,000	2,500	4,000	4,000	4,000
001-004-600500	IT Services	6,211	1,492	6,000	4,800	5,000	5,000	5,000
001-004-600600	Travel and Training	6,481	6,237	8,000	7,200	8,000	8,000	8,000
001-004-600801	Attorney Fees	320	0	2,000	500	2,000	2,000	2,000
001-004-601000	Reserve Equipment	781	1,428	2,000	2,800	2,000	2,000	2,000
001-004-601500	Gas, Oil	5,128	6,248	9,000	7,500	8,000	8,000	8,000
001-004-601800	Dispatch	25,982	27,703	29,500	29,500	30,385	30,385	30,385
001-004-601900	Uniforms Allowance	5,840	6,129	6,000	6,000	6,000	6,000	6,000
001-004-602000	Weapons/Ammunition	2,246	3,385	4,200	4,000	4,500	4,500	4,500
001-004-608000	Maintenance	747	521	4,000	2,300	3,000	3,000	3,000
001-004-608100	Office Supplies	5,779	6,043	6,000	5,500	5,500	5,500	5,500
001-004-608250	Mobile Data Computers	300	3,021	5,000	4,500	4,500	4,500	4,500
001-004-608500	Vehicle Lease	22,289	0	0	0	0	0	0
001-004-608600	Professional Services	7,003	9,453	7,000	6,000	5,000	5,000	5,000
001-004-608675	Copier Expense	1,073	1,690	1,400	2,400	2,500	2,500	2,500
001-004-608700	Dues and Subscriptions	4,098	6,021	5,000	7,000	5,000	5,000	5,000
001-004-608800	Prevention	3,020	727	1,000	1,500	3,000	3,000	3,000
001-004-608850	Vehicle Paint/Decals	250	0	1,500	1,325	1,000	1,000	1,000
001-004-608900	Department Furniture	0	1,197	1,000	1,000	1,000	1,000	1,000
001-004-600925	National Night Out	1,616	4,867	5,000	8,000	7,000	7,000	7,000
001-004-608960	Evidence Room/Records	54	2,851	1,000	900	1,000	1,000	1,000
001-004-608970	Vehicle Supplies	1,634	2,400	2,000	1,900	1,500	1,500	1,500
Total Material and Services		\$108,884	\$101,342	\$117,100	\$113,625	\$116,885	\$116,885	\$116,885
						-0.18%		
Capital Outlay								
001-004-620500	Digital Speed Sign	0	9,920	0	0	0	0	0
001-004-620530	Vehicle Lease Payment	63,732	22,289	22,500	22,289	0	0	0
Total Capital Outlay		\$63,732	\$32,209	\$22,500	\$22,289	\$0	\$0	\$0
Total Requirements - Police Department		\$465,922	\$421,416	\$445,392	\$426,180	\$430,298	\$430,298	\$430,298

General Fund
Municipal Court Department



Department Description

The Carlton Municipal Court consists of the Municipal Court Judge and the Court Clerk. The Municipal Court responds to questions about the court schedule, fine or bail amounts and other administrative matters; but, cannot give legal advice. This office administers the court proceedings and docketing, coordinates court matters with the Defendant, Judge, Finance Department, Police Department, Department of Motor Vehicles, and other criminal justice and state agencies; and files all cases referred to the court, collecting and reporting fines and assessments, monitoring payment agreements, verification of “fix-it” tickets, coordination of traffic school and scheduling court trials.

Department Mission

The Carlton Municipal Court is the judicial branch of the City Government. Its mission is to provide a fair and impartial local forum for the resolution of minor traffic violations, City code violations, general violations and parking citations. The department supports Goal 2 and Goal 6.

The Carlton Municipal Court is responsible for:

- Collection and processing of court appearance and fines
- Verification and processing of “fix-it” tickets and traffic school
- Administration of fees owed to other state agencies



Strategies - FY19

Goal 2: Ensure a safe environment for citizens and businesses

Carlton City government will quickly respond to law enforcement requests, assure laws under its jurisdiction are observed and meet professional standards of Oregon law enforcement.

The department will implement one strategy to support Goal 2:

1. Continue to develop a judicial system that meets LEDS (Law Enforcement Data System) and the State of Oregon requirements.

The department will undertake two initiatives to support this strategy:

- a) Analyze possible implementation of an amnesty program for uncollectable debt and make a recommendation to the City Council. This program would likely be a “one-time” occurrence where delinquent accounts are provided incentives to repay their debt.
- b) Budget for travel and training for the Court Clerk.

Goal 6: Provide City services that are effective and efficient

Carlton City government will provide services to its citizens that are professional, courteous, ethical and efficient.

The department will implement two strategies to support Goal 6:

1. Continue file purging processes to meet retention time-frames, recording necessary information for auditing purposes.
2. Develop an electronic tracking system for collection documents.

The department will undertake two initiatives to support these strategies:

- a) Continued education and training of law enforcement data system.
- b) Improve web-based access to court-related documents adding ORS’s, traffic court requirements and payment arrangement documentation.

Performance Measurements

		FY16 Actual	FY17 Actual	FY18 Estimate	FY19 Estimate
119	Percent of court staff considered proficient in court procedures software.	88%	100%	100%	100%
124	Percent of court fines paid on time.	TBD	40%	60%	65%
125	Fines collected as a percent of total fines assessed.	N/A	80%	80%	85%
126	Percent of cases disposed of within 90-days of issuance of citation.	TBD	80%	85%	85%
127	Number of cases resulting in license suspension due to failure to pay.	N/A	2	3	N/A



Department Accomplishments in FY18

- Performance target met with 85% of cases disposed of within 90-days of issuance of citation.
- Performance target met with 60% of court fines paid on time. The Department continued to research and implement strategies to aid in the collection of court fines.
- Performance target met with 100% of staff considered proficient in court procedures software.

Expenditures

	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19	Approved FY19	Adopted FY19
Personnel Services	25,987	25,567	26,519	27,878	27,878	27,878
Material and Services	7,955	7,834	9,138	10,150	10,150	10,150
Capital Outlay	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Contingency	0	0	0	0	0	0
Total	\$33,942	\$33,401	\$35,657	\$38,028	\$38,028	\$38,028

Expenditure Highlights

1. The budget allocates time for the Court Clerk and Municipal Court Judge. Carlton administers the Judge’s pay on behalf of other courts that he represents.
2. The department is budgeting a slight increase in FY19 compared to FY18 due to increased personnel costs and material and services.

Staffing Information

	Wage Range	Actual FY16	Actual FY17	Estimate FY18	Adopted FY19
Court/Utility Clerk	14	0.20	0.25	0.15	0.20
Total FTE’s		0.20	0.25	0.15	0.20

General Fund Requirements

Department: Municipal Court

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Personal Services								
001-005-500000	Salary	20,305	18,121	18,604	18,604	19,124	19,124	19,124
001-005-504600	Unemployment	68	26	186	19	191	191	191
001-005-504700	Social Security	650	1,386	1,423	1,455	1,463	1,463	1,463
001-005-504800	Health Insurance	4,272	5,493	5,871	5,346	6,000	6,000	6,000
001-005-504900	Workers' Comp	329	43	100	275	100	100	100
001-005-505000	Retirement	363	498	821	820	1,000	1,000	1,000
Total Personal Services		\$25,987	\$25,567	\$27,005	\$26,519	\$27,878	\$27,878	\$27,878
Employee FTEs		0.20	0.25	0.15	0.15	0.20	0.20	0.20
Material and Services								
001-005-600500	IT Services	17	368	0	0	0	0	0
001-005-600600	Travel and Training	0	400	300	400	500	500	500
001-005-600700	Dues and Subscriptions	50	75	150	100	150	150	150
001-005-600800	Attorney Fees	0	0	250	0	200	200	200
001-005-601100	Advertising & Notices	0	0	100	0	100	100	100
001-005-608000	Office Supplies	164	85	100	200	200	200	200
001-005-608300	Court Cost	6,364	5,274	6,500	6,738	7,000	7,000	7,000
001-005-608601	Professional Services	1,360	1,632	2,000	1,700	2,000	2,000	2,000
Total Material and Services		\$7,955	\$7,834	\$9,400	\$9,138	\$10,150	\$10,150	\$10,150
						7.98%		
Capital Outlay								
Capital Outlay		0	0	0	0	0	0	0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Municipal Court		\$33,942	\$33,401	\$36,405	\$35,657	\$38,028	\$38,028	\$38,028

**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-way's, landscaped areas and other open space areas owned by the City. The City parks maintained by Public Works include:

- Ladd Park
- Wennerberg Park
- Hawn Creek Park

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.

Department Mission

The Parks Department achieves its mission to “Enhance the quality of life in Carlton by providing recreational opportunities and safe, well-maintained parks” in support of City Goals 1, 2, 3, & 6.

The department is responsible for:

- Maintaining playing fields and recreation facilities.
- Protecting and enhancing natural areas.
- Providing a wide variety of recreation opportunities for all age groups.
- Assuring safe, ADA compliant access to recreation areas.
- Providing waste stations for dog enthusiasts.
- Providing drinking fountains and bathrooms facilities.
- Providing areas for memorializing flags, plaques, flowers, monuments.



Strategies – FY19

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

In support of this goal, the department employs one strategy:

1. Continue to replace infrastructure as needed.

The department will undertake three initiatives in FY19 in support of this strategy:

- a) Install walking path in Ladd Park to the restrooms.
- b) Complete Phase I of the new skate park facility.
- c) Construction for Phase I of Hawn Creek Park.

City Goal 2 – Ensure a safe environment for citizens and businesses

In support of this goal, the department employs one strategy:

- 1) Replace/repair recreation structures and equipment before becoming hazardous.

The department will undertake three initiatives in FY19 in support of this strategy:

- a) Continue replacement of picnic tables with high-quality units in both Ladd and Wennerberg Parks.
- b) Complete monthly inspection of all recreational structures and equipment and take corrective action as needed.
- c) Expand walking path in Ladd Park and Hawn Creek Park.

City Goal 3 – Provide diverse, well-utilized recreation opportunities

In support of this goal, the department employs one strategy:

- 1) Assure staff coverage Monday through Friday with an on-call person for weekends.

The department will undertake four initiatives in FY19 in support of this strategy:

- a) Pursue funding for Phase I of the new skate park facility.
- b) Continue replacement of picnic tables with high-quality units in both Ladd and Wennerberg Parks.
- c) Construction for Phase I of Hawn Creek Park.



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

In support of this goal, the department employs one strategy:

- 1) Assure equipment is suited for purpose.

The Department will undertake one initiative in FY19 in support of this strategy:

- a) Complete monthly inspection of all recreational structures and equipment and take corrective action as needed.

Performance Measurements

		FY16 Actual	FY17 Actual	FY18 Estimate	FY19 Target
301	Acres of parkland maintained	18.2	18.2	18.2	18.2
302	Operating and maintenance costs (O&M) per acre of parkland maintained	\$4,309	\$4,270	\$4,575	\$5,201
304	Percent of recreation/parks infrastructure rated in good condition	60%	75%	75%	80%
306	Number of permitted activities	33	33	40	45
314	Number of overall parks complaints	2	2	4	3
315	Percent of citizen's surveyed rating parks as good or excellent.	77%	N/A	89%	N/A
316	Operating and maintenance (O&M) costs.	\$78,421	\$77,711	\$83,212	\$94,650
317	Acres of neighborhood parks per 1,000 residents.	1.05	1.05	1.05	1.05
318	Acres of community parks per 1,000 residents.	7.62	7.62	7.62	7.62

Department Accomplishments in FY18

1. The department continued to phase in the replacement of the picnic tables with high-quality units in both Ladd and Wennerberg Parks.
2. Ladd Park is formerly known as Upper Wennerberg Park, which was formerly known as Ladd Park. City Council voted to return the park on Main Street back to Ladd Park, as Charles and Sarah Ladd were instrumental in the creation of the park
3. The department completed the electrical component of the large day-use shelter in Wennerberg Park.
4. Installed surveillance cameras in Ladd Park and Wennerberg Park.
5. Purchased one new entrance sign for Ladd Park.
6. Installed a drinking fountain in Ladd Park.



Expenditures

	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19	Approved FY19	Adopted FY19
Personnel Services	53,627	54,265	53,852	57,712	68,400	68,400	68,400
Material and Services	22,546	24,156	23,859	25,500	26,250	26,250	26,250
Capital Outlay	0	5,000	18,778	30,930	35,500	35,500	35,500
Transfers	0	23,910	0	0	0	0	0
Total	\$82,240	\$107,331	\$96,489	\$114,142	\$130,150	\$130,150	\$130,150

Expenditure Highlights

1. Hire one seasonal worker dedicated to parks maintenance.
2. Purchase three new high-quality metal; powder coated picnic tables for the parks as the department continues to replace the old wooden tables.
3. Landscape for all entrance signs and replace two park gates in Wennerberg Park.
4. Complete park surveillance camera purchase for Ladd Park.
5. Construct Phase I of Hawn Creek Park - irrigation and path.

Staffing Information

	Wage Range	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19
Parks Maintenance Worker	7	.60	.60	.60	.60	.60
Parks Maintenance/Utility (Seasonal)	N/A	.25	.25	.25	.25	.25
Director of Public Works	38	0	0	0	.05	.10
Total FTE's		0.85	0.85	0.85	0.90	0.95

General Fund Requirements

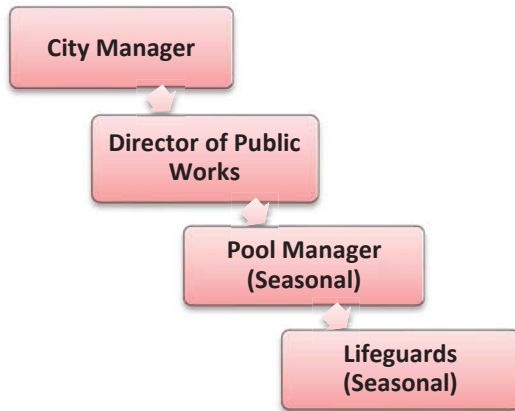
Department: Parks Department

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Personal Services								
001-006-500000	Salary	28,043	28,363	31,000	30,021	34,000	34,000	34,000
001-006-500001	Overtime	180	257	500	20	0	0	0
001-006-500002	Seasonal Worker	5,430	5,040	8,000	6,000	6,000	6,000	6,000
001-006-504600	Unemployment	235	38	39	28	100	100	100
001-006-504700	Social Security	2,575	2,575	3,017	2,589	3,100	3,100	3,100
001-006-504800	Health Insurance	13,289	13,960	14,984	15,341	18,500	18,500	18,500
001-006-504900	Workers' Compensation	2,322	1,392	2,208	215	2,400	2,400	2,400
001-006-505000	Retirement	2,191	2,227	3,635	3,498	4,300	4,300	4,300
Total Personal Services		\$54,265	\$53,852	\$63,384	\$57,712	\$68,400	\$68,400	\$68,400
Employee FTEs		0.85	0.85	0.95	0.90	0.95	0.95	0.95
Material and Services								
001-006-600200	Utilities-PGE	1,842	501	1,000	800	900	900	900
001-006-600201	Communications	298	1,078	700	2,700	2,000	2,000	2,000
001-006-600450	Garbage Service	0	0	400	400	400	400	400
001-006-600500	IT Services	190	0	500	200	400	400	400
001-006-600600	Travel and Training	75	100	300	300	300	300	300
001-006-600800	Attorney	305	0	100	0	100	100	100
001-006-601100	Advertising and Legal	97	96	200	100	150	150	150
001-006-608000	Maintenance	8,668	4,539	7,600	7,500	7,600	7,600	7,600
001-006-608005	Small Tools	563	600	500	500	500	500	500
001-006-608100	Fuel	677	150	2,300	2,300	2,300	2,300	2,300
001-006-608200	V/E Maintenance	1,415	141	900	1,000	1,100	1,100	1,100
001-006-608500	Tree Service/Arborist	4,750	6,000	6,000	5,500	6,000	6,000	6,000
001-006-608600	Supplies	4,306	6,252	5,000	4,080	4,500	4,500	4,500
001-006-608601	Professional Services	0	0	0	120	0	0	0
001-006-608650	Power Equipment Main.	0	2,942	0	0	0	0	0
001-006-608700	Power Equipment Fuel	970	1,460	0	0	0	0	0
Total Material and Services		\$24,156	\$23,859	\$25,500	\$25,500	\$26,250	\$26,250	\$26,250
						2.94%		
Capital Outlay								
001-006-620500	Picnic Tables - 3	5,000	4,543	5,000	4,450	5,000	5,000	5,000
001-006-620500	New Path in Upper Park	0	0	10,000	7,000	0	0	0
001-006-620500	Hawn Creek Park Irrigation / F	0	0	0	0	20,000	20,000	20,000
001-006-620500	Park Sign	0	2,500	3,000	3,900	0	0	0
001-006-620500	Park Sign Landscape/Gates	0	11,735	0	0	7,500	7,500	7,500
001-006-620500	Drinking Fountain	0	0	4,000	3,862	0	0	0
001-006-620500	Electricity at Lg. Day Use	0	0	7,000	7,000	0	0	0
001-006-620500	Surveillance Cameras	0	0	7,500	4,718	3,000	3,000	3,000
Total Capital Outlay		\$5,000	\$18,778	\$36,500	\$30,930	\$35,500	\$35,500	\$35,500
Transfers								
001-006-630500	VERF - Zero Turn Mower	8,310	0	0	0	0	0	0
001-006-630510	XFR - Ladd Fountain	15,600	0	0	0	0	0	0
Total Transfers		\$23,910	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Parks Department		\$107,331	\$96,489	\$125,384	\$114,142	\$130,150	\$130,150	\$130,150



This page intentionally left blank

**General Fund
Pool Department**



Department Description

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 opens the first half of June after school lets out and closes after Labor Day. The pool house was upgraded during FY16 and FY17, with funding provided by a local general obligation bond, City reserves, and private donations.

Department Mission

The Pool Department achieves its mission of “providing comprehensive pool programming that meets the needs of the community through highly accessible, enjoyable and varied opportunities for learning and recreation in a safe and cost-effective manner” in support of City Goal 3.

To ensure safe pool recreation, the Public Works Department assures that:

- The pool is staffed with qualified lifeguards.
- Staff has access to proper rescue equipment.
- Pool operations are ADA compliant.
- Water chemistry is appropriate.
- Facilities are in proper working order.



Strategies - FY19

City Goal 3 - Provide diverse, well-utilized recreational opportunities.

In support of this goal, the department employs two strategies:

1. To provide a state of the art outdoor pool facility.
2. To provide a wide range of activities for pool patrons.

The Department will undertake two initiatives in FY19 in support of these strategies:

- a) Compliance with State Health Division requirements for staffing along with water quality monitoring in remote access to keep up to the minute information on water conditions through System Control and Data Acquisition SCADA technology.
- b) To have programs, events, activities available for people in all age categories and physical abilities including:
 - Aqua Zumba
 - Swim Lessons
 - Swim Club
 - Teen Swim
 - Baby and Me Classes

Performance Measurements

		FY16 Actual	FY17 Actual	FY18 Estimate	FY19 Target
401	Number of attendees.	N/A	2,803	3,500	4,000
402	Number of season pass holders.	74	213	225	225
403	Number of program participants.	45	663	725	750
405	Number of new swimmers.	N/A	82	90	90
406	Total revenue earned by municipal pool.	\$17,116	\$35,548	\$30,000	\$35,000
407	Revenue earned as a percent of O&M costs.	36%	44%	36%	35%
408	Percent of citizens surveyed rating pool services as good or excellent.	73%	N/A	82%	N/A
409	Operating and maintenance (O&M) costs.	\$47,372	\$80,308	\$84,150	\$98,750

Department Accomplishments in FY18

- Successfully launched Baby and Me Classes, for parents and infants.
- Installed Surveillance Camera for security and internal cash control.
- New metal powder coated picnic table.



Expenditures

	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19	Approved FY19	Adopted FY19
Personnel Services	13,478	36,839	51,964	56,700	68,700	68,700	68,700
Material and Services	56,003	10,532	28,344	27,450	30,050	30,050	30,050
Capital Outlay	0	0	1,825	6,353	13,800	13,800	13,800
Transfers	0	0	0	0	0	0	0
Total	\$69,481	\$47,371	\$82,133	\$90,503	\$112,550	\$112,550	\$112,550

Expenditure Highlights

1. The City will continue to hire and administer the seasonal Pool Manager position.
2. The City will continue to hire and administer all lifeguard positions.
3. The department budgets for Phase II installation of surveillance cameras at the pool.
4. The department has increased communication costs, with the designated fire alarm lines, wi-fi, and Comcast IP lines.
5. The department will purchase one new picnic table, canopy, diving board and umbrella for the pool.
6. The professional services have increased with the hiring of a Zumba instructor. Pool revenue will increase by class admission.

Staffing Information

	Wage Range	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19
Pool Manager (Seasonal)	N/A	.25	.38	.38	.25	.25
Lifeguard (Seasonal)	N/A	0	2.00	2.00	2.00	2.00
Total FTE's		.25	2.38	2.38	2.25	2.25

General Fund Requirements

Department: Pool

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Personal Services								
001-007-500000	Salary	33,322	46,452	54,000	52,000	60,000	60,000	60,000
001-007-504600	Unemployment	223	49	254	100	100	100	100
001-007-504700	Social Security	2,549	3,554	4,131	4,000	4,600	4,600	4,600
001-007-504900	Workers' Compensation	745	1,909	3,218	600	4,000	4,000	4,000
Total Personal Services		\$36,839	\$51,964	\$61,603	\$56,700	\$68,700	\$68,700	\$68,700
Employee FTEs		2.38	2.38	2.38	2.25	2.25	2.25	2.25
Material and Services								
001-007-600200	Utilities	0	5,951	6,000	5,500	6,000	6,000	6,000
001-007-600201	Communications	298	4,192	4,000	4,500	5,000	5,000	5,000
001-007-600400	Supplies	46	2,287	1,000	4,500	3,000	3,000	3,000
001-007-600450	Garbage	0	38	150	150	150	150	150
001-007-600500	IT Services	0	190	200	200	200	200	200
001-007-600600	Travel and Training	330	59	300	100	300	300	300
001-007-600800	Attorney	0	512	300	100	200	200	200
001-007-600900	Heating Fuel	2,202	2,715	4,500	3,000	4,000	4,000	4,000
001-007-601100	Advertising and Legal	170	127	0	200	200	200	200
001-007-608000	Maintenance	4,898	7,088	5,000	3,000	4,000	4,000	4,000
001-007-608100	Chemicals	1,764	4,825	6,000	5,400	6,000	6,000	6,000
001-007-608200	Vehicle Expense	824	0	0	0	0	0	0
001-007-609000	Professional Services	0	360	0	800	1,000	1,000	1,000
Total Material and Services		\$10,532	\$28,344	\$27,450	\$27,450	\$30,050	\$30,050	\$30,050
						9.47%		
Capital Outlay								
001-007-620500	Equipment	0	0	0		8,000	8,000	8,000
001-007-620500	Picnic Table	0	1,825	1,900	1,385	1,800	1,800	1,800
001-007-620500	Surveillance Cameras	0	0	7,500	4,968	4,000	4,000	4,000
Total Capital Outlay		\$0	\$1,825	\$9,400	\$6,353	\$13,800	\$13,800	\$13,800
Transfers								
001-007-630580	Pool Reserve	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Pool Department		\$47,371	\$82,133	\$98,453	\$90,503	\$112,550	\$112,550	\$112,550

General Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Beginning Fund Balance	293,719	340,474	253,217	447,130	384,961	384,961	384,961
Revenues	1,020,266	1,075,166	1,029,430	1,042,550	1,078,150	1,078,150	1,078,150
Transfers	29,295	29,295	29,295	29,295	3,515	3,515	3,515
Total Resources	\$1,343,280	\$1,444,935	\$1,311,942	\$1,518,975	\$1,466,626	\$1,466,626	\$1,466,626

Requirements	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Personal Services	499,990	535,868	572,116	562,350	631,245	631,245	631,245
Material and Services	302,959	319,690	381,450	377,153	388,485	388,485	388,485
Capital Outlay	74,943	61,184	77,010	63,448	53,300	53,300	53,300
Transfers	130,225	81,063	131,063	131,063	131,063	131,063	131,063
Cont./Unapprop.	0	0	151,053	0	262,533	262,533	262,533
Total Requirements	\$1,008,117	\$997,805	\$1,312,692	\$1,134,014	\$1,466,626	\$1,466,626	\$1,466,626
Over/Under (+/-)	\$335,163	\$447,130	(\$750)	\$384,961	\$0	\$0	\$0
Ending Fund Balance	\$335,163	\$447,130	(\$750)	\$384,961	\$0	\$0	\$0

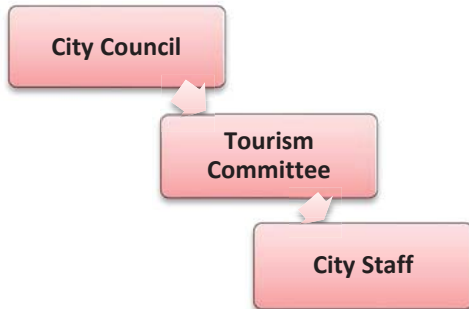


This page intentionally left blank



**Fiscal Year 2018-19
Annual Budget
Tourism Fund**

Tourism Fund



Department Description

The Tourism Committee is a public advisory body to the Carlton City Council as provided for 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.

The Tourism Committee targets its limited funds by promoting Carlton as a travel destination, promoting local events and creating a social media presence through its social media campaign.

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.

Accomplishments in FY18

- Worked to entice events and activities to Carlton by promoting facilities and opportunities within the City.
- Maintained a visible presence in the region throughout the year.
- Maintained and enhanced online presence with social media, new media such as Facebook, Twitter, Pinterest and support Visit Carlton website.
- Enhanced, explored and encouraged earned media opportunities (public relations efforts) via print, online, social and electronic media.



- Partnered with regional food, wine and adventure showcases such as the James Beard Public Market, NW Food & Wine Festival and others.
- Sought local and regional partnerships to leverage marketing reach (i.e., urban renewal agency, Travel Portland, Travel Oregon and localized partners such as neighboring cities).
- The Tourism Committee was a member of Travel Portland and the McMinnville Chamber of Commerce.

Fund Resources and Requirements

	Actual FY15	Actual FY16	Actual FY17	Adopted FY18	Estimate FY18	Proposed FY19	Approved FY19	Adopted FY19
Resources								
Beginning Fund Balance	0	6,081	16,233	13,925	17,893	17,393	17,393	17,393
Total Revenues	26,359	24,652	19,944	23,440	28,800	27,700	27,700	27,700
Transfers	13,732	0	0	0	0	0	0	0
Total Resources Available	40,091	\$30,733	\$36,177	\$37,365	\$46,693	\$45,093	\$45,093	\$45,093
Requirements								
Material and Services	34,010	14,908	18,284	37,365	29,300	45,093	45,093	45,093
Ending Fund Balance	\$6,081	\$15,825	\$17,893	\$0	\$17,393	\$0	\$0	\$0

Revenue Assumptions

These activities are funded through the Transient Room Tax and are 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 approximately \$39,000 during FY19, and the Tourism Fund retains 70% (\$27,300) of these monies, and 30% (\$11,700) is allocated to the General Fund.

Expenditure Highlights

- The budget provides \$25,993 for the Committee to finance marketing initiatives and campaigns.
- The budget provides for the Committee to continue its participation in the NW Food & Wine Festival.
- The Committee has contracted with Vinbound Marketing to administer its social media program and website.
- The budget provides funds for members of the Committee to attend training opportunities such as the Oregon Main Street annual conference.

Tourism Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
005-000-300000	Beginning Fund Balance	6,081	16,233	13,925	17,893	17,393	17,393	17,393
Revenues								
005-000-400400	Interest	218	307	200	400	400	400	400
005-000-404550	Grant-Ladd Fountain	0	0	0	2,500	0	0	0
005-000-406300	Transient Room Tax (70%)	24,434	19,637	23,240	25,900	27,300	27,300	27,300
Revenues		24,652	19,944	23,440	28,800	27,700	27,700	27,700
Total Revenues		\$24,652	\$19,944	\$23,440	\$28,800	\$27,700	\$27,700	\$27,700
Total Resources		\$30,733	\$36,177	\$37,365	\$46,693	\$45,093	\$45,093	\$45,093

Tourism Fund Requirements

Material and Services								
005-500-600100	Marketing Expense	9,480	7,796	20,440	14,000	25,993	25,993	25,993
005-500-600200	Community Grant Awards	2,500	0	0	0	0	0	0
005-500-600250	Events	415	30	6,750	5,000	6,000	6,000	6,000
005-500-600300	Social Media Campaign	1,994	9,219	8,400	8,800	9,100	9,100	9,100
005-500-600350	Memberships	449	600	775	500	500	500	500
005-500-600450	Travel and Training	70	600	1,000	500	500	500	500
005-500-601000	Ladd Fountain	0	0	0	0	2,500	2,500	2,500
005-500-601100	Advertising and Legal	0	39	0	500	500	500	500
Total Material and Services		\$14,908	\$18,284	\$37,365	\$29,300	\$45,093	\$45,093	\$45,093
Total Requirements - Tourism		\$14,908	\$18,284	\$37,365	\$29,300	\$45,093	\$45,093	\$45,093

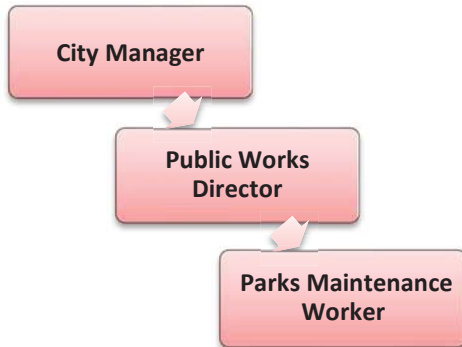
Tourism Fund Revenues and Requirements

Resources	Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Beginning Fund Balance	6,081	16,233	13,925	17,893	17,393	17,393	17,393
Revenues	24,652	19,944	23,440	28,800	27,700	27,700	27,700
Total Resources	\$30,733	\$36,177	\$37,365	\$46,693	\$45,093	\$45,093	\$45,093
Requirements							
Material and Services	14,908	18,284	37,365	29,300	45,093	45,093	45,093
Total Requirements	\$14,908	\$18,284	\$37,365	\$29,300	\$45,093	\$45,093	\$45,093
Over/Under (+/-)	15,825	17,893	0	17,393	0	0	0
Ending Fund Balance	\$15,825	\$17,893	\$0	\$17,393	\$0	\$0	\$0



**Fiscal Year 2018-19
Annual Budget
Street Fund**

Street Fund



Fund Description

The Street Fund supports the City's street utility 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, curb, gutter and sidewalks, right-of-way care, mowing, street sweeping and the maintenance of the City's traffic control and safety devices such as street signage, striping, and curb painting.

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. The Carlton Public Works Department achieves its mission of providing safe and adequate streets for travel in support of City Goals 1 and 6. The Carlton Public Works Department is responsible for:

- Maintaining City streets including biennial striping, filling potholes and applying gravel as needed;
- Sweeping, as needed, main roads and streets with curbing;
- Providing dust control on gravel streets in residential areas when needed;
- Maintaining street signs and upgrading when necessary, to meet state standards;
- Educating property owners' regarding their responsibility for maintaining sidewalks;
- Seeking outside funding for repaving or new street construction.

Strategies FY19

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

In support of this goal, the department employs five strategies:

1. Address hazardous conditions, first and foremost.
2. Conduct required operation and maintenance – street cleaning, oiling, striping, pot hole repair.
3. Aggressively pursue outside funding for larger, needed street repairs.
4. Provide 24 hour-a-day on-call coverage 365 days a year.
5. Adequately staff the unit to achieve its mission.



The department will undertake three initiatives in FY19 in support of these strategies:

- a) Continue to seek funding for high priority street projects from other sources.
- b) Complete paving on Pine and Wilson Streets.
- c) Complete SCA grant funded street project on S. Park Street.

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

In support of this goal, the department employs one strategy:

- 1) In all operations, the department strives to apply best management practices.

The department will undertake one initiative in FY19 in support of the strategy:

- a) Create a 5-year street maintenance plan.

Performance Measurements

		FY16 Actual	FY17 Actual	FY18 Estimate	FY19 Target
501	Miles of streets cleaned per year.	N/A	N/A	132	114
502	Percent of streets cleaned on time according to schedule agreed on by city and contractor.	100%	100%	100%	100%
505	Number of overall road condition complaints received.	1	5	16	15
506	Percent of potholes filled within 5-days of complaint receipt.	100%	100%	100%	100%
509	Number of overall sidewalk condition complaints received.	0	5	3	3
510	Percent of sidewalks rated as good or excellent.	60%	60%	60%	65%
512	Percent of citizens surveyed rating streets and sidewalks as good or excellent.	22%	N/A	20%	N/A
513	Operating and maintenance (O&M) costs.	\$142,725	\$273,277	\$109,305	\$90,260

Department Accomplishments in FY18

- Established a Streets/Pedestrian/Stormwater Citizen’s Advisory Committee to investigate funding options for maintenance of City streets, stormwater, and pedestrian facilities.
- Completed curb and sidewalk on Wilson Street between Pine and Park Streets.
- Awarded an ODOT Small City Allotment (SCA) grant for \$50,000 to provide street improvements in FY19.



Fund Resources and Requirements

	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19	Approved FY19	Adopted FY19
Resources							
Beginning Fund Balance	99,709	125,692	104,699	111,862	185,471	185,471	185,471
Total Revenues	169,367	195,814	310,413	207,179	250,992	250,992	250,992
Total Resources Available	\$269,076	\$321,506	\$415,112	\$319,041	\$436,463	\$436,463	\$436,463
Requirements							
Personnel Services	31,819	61,649	75,801	58,315	32,020	32,020	32,020
Material and Services	81,220	81,076	197,476	54,990	58,240	58,240	58,240
Capital Outlay	0	39,435	1,458	20,750	242,468	242,468	242,468
Transfers	30,345	31,350	28,515	3,515	28,515	28,515	28,515
Debt Service	0	0	0	0	0	0	0
Contingency/Unapprop.	0	0	0	0	75,220	75,220	75,220
Total Requirements	\$143,384	\$213,510	\$303,250	\$137,570	\$436,463	\$436,463	\$436,463
Ending Fund Balance	\$125,692	\$107,996	\$111,862	\$181,471	\$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 increase in FY19 compared to FY18. The increase is due to the collection of fees from Carlton Crest Phase 5 and 6 lots to be reserved for a future street and storm drainage project on N. 4th Street that occurred in FY18 and the redistribution of personnel services and materials and services.
- Gasoline tax allocations are distributed by population.
- SCA ODOT Grant received for Park Street of \$50,000 with a City match of \$25,000.
- State Revenue Sharing monies will be received into the Street Fund.



Expenditure Highlights

1. Personal service expenses will decrease. The City investigated the Street Fund’s allocation of personal services and material and services expenses in FY18 to ensure an equitable distribution of funds.
2. Material and services expenses in FY19 are projected to decrease 17.08% compared to FY18. This is primarily due to continuing scrutiny of department expenditures and the desire to reallocate some operating and material expenses to capital projects.
3. The FY19 Budget provides for three capital outlays.
 - 1) The Street Fund’s share for Park Street repairs. The total project cost is \$75,000, funded by an SCA ODOT grant of \$50,000 and City contribution of \$25,000.
 - 2) Paving of Pine and Wilson Street, a cost of \$30,000.
 - 3) The release of \$137,468 in fund reserves previously collected by the City on a per lot basis dedicated to the developer’s construction of N. 4th Street between E. Jefferson and E. Johnson Streets.
4. The FY19 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) **Capital Improvement Fund:** This provides a transfer of \$25,000 for street projects

Staffing Information:

	Wage Range	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19
Public Works Director	35	.10	.10	.10	.10	.05
Water/Waste Water	21	.05	.05	.05	.05	0
Parks Maintenance Worker	7	.20	.20	.20	.20	.15
Finance Director	28	0	.10	.10	0	0
Court/Utility Clerk	14	0	.10	.10	0	0
City Manager	50	0	.10	.10	0	0
Accounts Payable/Planning Clerk	11	0	.10	.10	.05	.03
City Recorder	17	0	.10	.10	0	0
Utility Worker 1	16	0	0	0	0	.05
Total FTE's		.35	.85	.85	.40	.28

Street Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Resources								
011-000-300000	Beginning Fund Balance	125,692	103,678	119,809	10,250	48,003	48,003	48,003
011-000-300100	Reserved Fund Balance	0	1,021	1,021	101,612	137,468	137,468	137,468
	Total Fund Balance	125,692	104,699	120,830	111,862	185,471	185,471	185,471
Revenues								
011-000-400400	Interest	3,356	4,085	3,500	7,500	7,500	7,500	7,500
011-000-402400	Gasoline Tax	113,209	129,205	120,000	134,000	136,000	136,000	136,000
011-000-402500	State Revenue Sharing	19,469	25,592	18,000	25,823	26,000	26,000	26,000
011-000-404050	Type A, B & ROW Permits	0	0	0	4,000	4,500	4,500	4,500
011-000-410102	Carlton Crest - 4th St.	59,760	17,928	20,916	35,856	26,892	26,892	26,892
011-000-410200	Miscellaneous	20	133,603	100	0	100	100	100
011-000-410300	SCA ODOT Grant	0	0	0	0	50,000	50,000	50,000
	Revenues	\$195,814	\$310,413	\$162,516	\$207,179	\$250,992	\$250,992	\$250,992
	Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$195,814	\$310,413	\$162,516	\$207,179	\$250,992	\$250,992	\$250,992
	Total Resources	\$321,506	\$415,112	\$283,346	\$319,041	\$436,463	\$436,463	\$436,463

Street Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Personal Services								
011-110-500000	Salary	40,450	43,164	32,500	24,500	12,000	12,000	12,000
011-110-500001	Support Staff	60	1,611	1,716	0	0	0	0
011-110-504600	Unemployment	231	42	48	15	20	20	20
011-110-504700	Social Security	3,099	3,425	3,678	12,000	1,000	1,000	1,000
011-110-504800	Health Insurance	14,043	19,788	13,441	7,000	14,000	14,000	14,000
011-110-504900	Workers' Compensation	708	4,091	1,530	3,200	2,500	2,500	2,500
011-110-505000	Retirement	3,058	3,680	5,780	11,600	2,500	2,500	2,500
Total Personal Services		\$61,649	\$75,801	\$58,693	\$58,315	\$32,020	\$32,020	\$32,020
Employee FTEs		0.85	0.85	0.85	0.40	0.28	0.28	0.28
Material and Services								
011-110-600110	Advertising and Legal	147	0	100	100	100	100	100
011-110-600200	Utilities-PGE	16,010	17,876	17,000	19,500	20,000	20,000	20,000
011-110-600201	Communications	3,086	654	3,800	450	600	600	600
011-110-600401	Janitorial Services	394	0	400	0	0	0	0
011-110-600450	Garbage	173	14	160	240	240	240	240
011-110-600500	IT Services	2,285	33	2,300	500	500	500	500
011-110-600550	Billing Costs	118	0	150	0	0	0	0
011-110-600570	Uniform Allowance	0	0	300	200	300	300	300
011-110-600700	Travel and Training	813	95	500	200	300	300	300
011-110-600710	Dues and Subscriptions	177	0	200	100	100	100	100
011-110-600750	Street Signs	3,095	330	2,000	3,000	3,000	3,000	3,000
011-110-600800	Attorney Fees	0	4,878	300	300	300	300	300
011-110-600850	Audit	3,276	0	2,205	0	0	0	0
011-110-600900	Engineering Services	1,980	5,140	1,000	4,000	4,000	4,000	4,000
011-110-601700	Insurance	3,446	3,928	3,675	1,300	2,500	2,500	2,500
011-110-607050	Street Sweeping	9,160	8,280	5,000	2,400	4,000	4,000	4,000
011-110-608000	Maintenance	13,973	150,756	13,500	9,500	11,000	11,000	11,000
011-110-608001	Office Supplies	2,288	28	2,000	200	500	500	500
011-110-608005	Small Tools	406	13	500	500	500	500	500
011-110-608050	Fuel	1,040	(165)	2,000	750	1,000	1,000	1,000
011-110-608150	Rock and Gravel	2,166	1,192	0	0	0	0	0
011-110-608160	Merchant Fees	989	0	1,200	0	0	0	0
011-110-608200	V/E Maintenance	1,042	1,590	2,950	1,000	2,500	2,500	2,500
011-110-608300	Street Striping	12,559	1,245	5,500	5,500	5,500	5,500	5,500
011-110-608500	Parking Lot/Pine Street	575	0	0	0	0	0	0
011-110-608601	Professional Services	1,180	0	1,300	1,250	1,300	1,300	1,300
011-110-608650	Accela	0	1,121	1,500		0	0	0
011-110-608675	Copier	698	0	700		0	0	0
011-110-608700	Stormwater Maint.	0	468	0	0	0	0	0
Total Material Services		\$81,076	\$197,476	\$70,240	\$50,990	\$58,240	\$58,240	\$58,240
						-17.08%		

Street Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Capital Outlay								
011-110-620505	Washington - East Main	39,435	0	0	0	0	0	0
011-110-620100	Accela	0	0	2,000	0	0	0	0
011-110-620100	Website	0	468	420	0	0	0	0
011-110-630000	Park Street	0	0	0	0	75,000	75,000	75,000
011-110-600421	Carlton Crest 4th Street	0	0	122,528	0	137,468	137,468	137,468
011-110-620100	Computer	0	990	450	0	0	0	0
011-110-620505	Kutch & Washington Paving	0	0	5,000	0	0	0	0
011-110-620505	Pine & Wilson Paving	0	0	20,000	20,250	30,000	30,000	30,000
011-110-620500	Jumping Jack Compactor	0	0	500	500	0	0	0
Total Capital Outlay		\$39,435	\$1,458	\$150,898	\$20,750	\$242,468	\$242,468	\$242,468
Transfers								
011-110-630500	Reserve Fund - Eqmt. Res.	2,835	0	0	0	0	0	0
011-110-630570	Gen. Fund - Shared Exp.	3,515	3,515	3,515	3,515	3,515	3,515	3,515
011-110-630600	CIF - Transportation Reserve	25,000	25,000	0	0	25,000	25,000	25,000
Total Transfers		\$31,350	\$28,515	\$3,515	\$3,515	\$28,515	\$28,515	\$28,515
Contingency/Unappropriated								
011-110-640001	Operating Contingency	0	0	0	0	75,220	75,220	75,220
011-110-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0
Total Contingency		\$0	\$0	\$0	\$0	\$75,220	\$75,220	\$75,220
Total Requirements - Street Fund		\$213,510	\$303,250	\$283,346	\$133,570	\$436,463	\$436,463	\$436,463

Street Fund Revenues and Requirements

Resources	Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Beginning Fund Balance	125,692	104,699	120,830	111,862	185,471	185,471	185,471
Revenues	195,814	310,413	162,516	207,179	250,992	250,992	250,992
Transfers	0	0	0	0	0	0	0
Total Resources	\$321,506	\$415,112	\$283,346	\$319,041	\$436,463	\$436,463	\$436,463
Requirements							
Personal Services	61,649	75,801	58,693	58,315	32,020	32,020	32,020
Material and Services	81,076	197,476	70,240	50,990	58,240	58,240	58,240
Capital Outlay	39,435	1,458	150,898	20,750	242,468	242,468	242,468
Transfers	31,350	28,515	3,515	3,515	28,515	28,515	28,515
Cont./Unapprop.	0	0	0	0	75,220	75,220	75,220
Total Requirements	\$213,510	\$303,250	\$283,346	\$133,570	\$436,463	\$436,463	\$436,463
Over/Under (+/-)	107,996	111,862	0	185,471	0	0	0
Ending Fund Balance	\$107,996	\$111,862	\$0	\$185,471	\$0	\$0	\$0

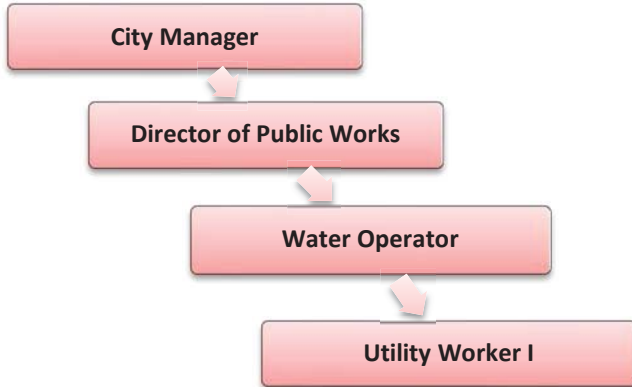


This page intentionally left blank



**Fiscal Year 2018-19
Annual Budget
Water Fund**

Water Fund



Fund Description

The Water Fund is responsible for the acquisition, treatment and distribution of drinking water to City residents. The department serves just over 1,000 equivalent dwelling units (EDU’s) inside and outside of the City limits. The City made significant improvements to the water system during the past five years. This correlates with Carlton’s priority to aggressively reduce water loss and improve capacity and sustainability. In addition, the City is pursuing long-term strategies to address Carlton’s water supply, storage and distribution.

Fund Mission

The Water Fund achieves its mission of uninterrupted supply of safe, clean drinking water in support of the City Goal 1, Goal 2 and Goal 6. The Carlton department is responsible for:

- Protecting the City’s water;
- Maintaining the water supply system including Panther Creek Reservoir functionality, water mains and service lines;
- Complying with all relevant State of Oregon regulations; and
- Regularly inform the public about Carlton’s water utility.

Strategies - FY19

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

In support of this goal, the department will employ four strategies:

1. Use best practice management in all drinking water facilities.
2. Provide 24 hour-a-day on-call coverage 365 days a year.
3. Proactively inform the public through Consumer Confidence Reports.
4. Adequately staff the unit to achieve its mission.



The Department will undertake two initiatives in FY19 in support of these strategies:

- a) Implementation of Automatic Meter Reading (AMR) - Public Works has replaced approximately 50% of the City's current water meters with AMR meters and is installing all new construction with these meters. In FY19, the City will implement the data retrieving system that includes Trimble Ranger Data Collector and software to dramatically increase efficiency through a reduction in time spent reading meters, improved accuracy of readings and the built-in water loss technology to assist in tracking unaccounted for water.
- b) Begin design and construction of the Panther Creek Reservoir Dredging Project and replacing the 7-mile water supply line.

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

In support of this goal, the department employs three strategies:

- 1) Provide 24 hour-a-day on-call coverage 365 days a year.
- 2) Resolve complaints and emergencies in a quick, effective and professional manner.
- 3) Proactively inform the public regarding water issues through the City Newsletter, City website, and local newspaper.

The department will undertake one initiative in FY19 in support of these strategies:

- a) Track customer contacts and responses to their water service.

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

The department will employ one strategy in pursuit of this goal:

1. Use best practice management in all drinking water facilities.

The Department will undertake two initiatives in FY19 in support of this strategy:

- a) Continue to investigate additional water conservation technologies, policies, and programs to promote conservation practices among the City's water customers.
- b) Educate customers about water requirements.



Performance Measures

		FY16 Actual	FY17 Actual	FY18 Estimate	FY19 Target
601	Distribution system water loss (non-revenue water as a % of total).	31%	32%	29%	25%
602	Operating and maintenance (O&M) costs.	\$508,391	\$569,841	\$594,545	\$648,331
603	Operating and maintenance (O&M) costs per one million gallons (MG) supplied by plant.	\$4,308	\$4,709	\$4,645	\$4,441
604	Percent of health-related water compliance standards met.	100%	100%	100%	100%
605	Number of overall water condition complaints received.	5	8	5	4
606	Percent of complaints addressed within 72-hours.	100%	100%	100%	100%
607	Number of known emergency repairs.	4	0	0	0
608	Percent of citizen's surveyed rating water services as good or excellent.	45%	N/A	50%	N/A
609	Million gallons (MG) of water supplied by plant.	118	121	128	145
610	Operating and maintenance (O&M) costs per cubic foot of water supplied by plant.	.0322	.0352	.0347	.0334

Department Accomplishments in FY18

- The Meadowlake Transmission Line project continued in FY18 and included rehabilitation of the concrete reservoir and installation of isolation valves along the 7-mile supply line as well as repair and replacement of valves inside the City limits.
- Started construction of the emergency intertie with McMinnville Water and Light which will continue in FY19 and should be completed by the end of summer 2018.
- Continued participation in the Yamhill Regional Water Authority, specifically related to negotiating a buy-in option for the new regional water plant with McMinnville Water and Light.
- Received a state grant for \$9.65 million to dredge Panther Creek Reservoir and replace the 7-mile finished water supply line from the water treatment plant to town.
- Completed the Panther Creek dam heightening feasibility study.
- Continued the water leak detection and repair program. The ultimate goal is to reduce water system loss to 15% by FY21.
- Continued the backflow program to reduce incidents of cross-contamination.
- Continued to purchase and install new AMR meters throughout the City that will improve the efficiency of meter reading program.



Fund Resources and Requirements

	Actual FY16	Actual FY17	Adopted FY18	Estimate FY18	Proposed FY19	Approved FY19	Adopted FY19
Resources							
Beginning Fund Balance	150,665	39,774	174,565	147,441	278,932	278,932	278,932
Total Revenues	843,474	953,139	971,100	1,029,382	1,079,074	1,079,074	1,079,074
Total Resources Available	\$994,139	\$992,913	\$1,145,665	\$1,176,823	\$1,358,006	\$1,358,006	\$1,358,006
Requirements							
Personnel Services	280,467	311,057	339,875	339,831	384,931	384,931	384,931
Material and Services	227,924	258,784	263,275	254,714	263,400	263,400	263,400
Capital Outlay	47,684	23,926	30,378	23,778	58,200	58,200	58,200
Transfers	334,965	251,705	337,890	279,568	364,348	364,348	364,348
Contingency	0	0	174,247	0	287,127	287,127	287,127
Total Requirements	\$891,040	\$845,472	\$1,145,665	\$897,891	\$1,358,006	\$1,358,006	\$1,358,006
Ending Fund Balance	\$103,099	\$147,441	\$0	\$278,932	\$0	\$0	\$0

Revenue Assumptions

- Water sales to City residential, commercial and industrial customers are anticipated to be \$1,065,274 in FY19.
- The rates are proposed to increase 6.5% in July 2018 to reflect the Consumer Price Index increase and the State Drinking Water Revolving Loan Fund (SDWRLF) loan received to finance necessary improvements to the City’s water system.
- Outside City limit rates will increase 25% in the surcharge for Phase II of the updated water rate methodology.
- The new rate is proposed to be:
 - Inside City Limits \$45.80 Base Rate Plus consumption rate
 - 0-500 cubic feet \$2.94 per 100cf
 - Over 500 cubic feet \$4.26 per 100cf
 - Outside City Limits \$57.25 Base Rate Plus consumption rate
 - 0-500 cubic feet \$4.41 per 100cf
 - Over 500 cubic feet \$6.39 per 100cf
 - Over 1000 cubic feet \$7.18 per 100cf
- The water utility connection fee is proposed to be \$600 in FY19.



Expenditure Highlights

1. In FY17, two part-time positions, City Recorder and Accounts Payable/Planning Clerk, were increased to full-time on a limited term basis to accommodate increased workload due to higher development activity and improving the City's administrative systems. These costs are shared in the General, Water, and Sewer Funds. During FY18 the City Recorder position returned to $\frac{3}{4}$ time with limited benefits. The FY19 budget included continuing the increase for the Accounts Payable/Planning Clerk on a limited term basis. This issue will be revisited during preparations for the FY20 budget.
2. Materials and Services for FY19 reflect a bottom line .05% increase, with the following factors the true increase is 2.75%
 - 1) Meter Purchases were moved to Capital Outlay for a lease purchase.
 - 2) FY19 ends the transfer of \$12,890 to General Fund for Internal Service Expense. During FY18 the material and service costs were equally divided between General, Water, and Sewer Funds. With the redistribution of shared costs, some of the material and services reflect increased cost.
 - 3) The department has a shared temporary increase with the general and sewer funds in travel and training to support job-relevant education for staff.
 - 4) The department has a shared temporary increase with the general and sewer funds in audit fees, for federally mandated rules that funds received on the Meadowlake IFA loan require its own separate audit.
3. The FY19 Budget provides for the following capital outlay:
 - 1) The department budget provides for five capital outlays:
 - a. \$4,000 as part of the Water Fund's share to upgrade four computers and firewall equipment. This is part of the ongoing replacement for outdated computers and to meet the new Homeland Security Requirements.
 - b. An increase in IT services supports the 29 new Homeland Security requirements. Some of the requirements require, dual authentication, and new firewall equipment, these requirements are mandatory for the Government and the City's insurance carrier.
 - 2) The Water Fund's lease payment for the AMR antennas and the remaining water meters. The City had a reoccurring material and service cost to replace all meters in the system with Automatic Meters at the cost of \$20,000 per year. This manufacturer leasing program will allow all meters and antennas to be replaced in FY19 with a 5-year lease payment.
 - 3) Turbidimeters that are required by the State of Oregon to measure the clarity of the water supply from clay, silt, inorganic and organic matter, algae, and planktons.
 - 4) Chlorine Analyzer which is an online disinfection monitoring system. It has a reduced pH dependency, and no requirement for zero calibration.
 - 5) Auto Valve Turner for water valves. This replaces manually operation of inline water valve closing with mechanical operation.



10. The FY19 Budget provides for the following transfers.

- 1) **CIF – Water Projects** – This provides a transfer of \$90,000 to the CIF for future capital projects.
- 2) **CIF – Facilities: City Hall** – This provides a transfer of \$50,000 to the CIF for the planned City Hall replacement project.
- 3) **Debt Service Fund** – This provides a transfer of \$224,348 to the Debt Service Fund for payments to the Safe Water Loan with DEQ for \$86,743, the water bond 2007 series for \$77,605, a \$495 payment for bond fees, and \$60,000 for the Water Funds Portion for repayment of the Meadowlake IFA loan.

Staffing Information

	Wage Range	Actual FY15	Actual FY16	Actual FY17	Actual FY18	Proposed FY19
City Manager	50	.33	.30	.30	.33	.34
Public Works Director	38	.40	.40	.40	.40	.42
Finance Director	33	.33	.30	.30	.33	.33
Water/Waste Water	22	.75	.75	.75	.75	.80
Utility Worker I	16	.75	.85	.85	.85	.85
Court/Utility Clerk	14	.33	.30	.30	.33	.35
Accounts Payable/Planning Clerk	11	.17	.15	.15	.33	.34
Parks Maintenance Worker	7	.10	.10	.10	.10	.10
City Recorder	19	0	.15	.15	.33	.34
Total FTE's		3.15	3.30	3.30	3.75	3.87

Water Fund Revenue

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
012-000-300000	Beginning Fund Balance	150,665	39,774	174,565	147,441	278,932	278,932	278,932
Revenues								
012-000-400400	Interest	1,560	4,279	3,500	8,000	5,000	5,000	5,000
012-000-402700	Miscellaneous	1,133	1,093	500	500	1,000	1,000	1,000
012-000-403700	Water Receipts	828,438	933,892	958,000	1,000,257	1,065,274	1,065,274	1,065,274
012-000-403750	Back Flow Inspections	1,900	1,875	1,900	2,625	2,400	2,400	2,400
012-000-403800	Hookup Fees	14,178	12,000	7,200	18,000	5,400	5,400	5,400
012-000-404200	Water Deposits	(3,735)	0	0	0	0	0	0
	Revenues	\$843,474	\$953,139	\$971,100	\$1,029,382	\$1,079,074	\$1,079,074	\$1,079,074
	Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$843,474	\$953,139	\$971,100	\$1,029,382	\$1,079,074	\$1,079,074	\$1,079,074
	Total Resources	\$994,139	\$992,913	\$1,145,665	\$1,176,823	\$1,358,006	\$1,358,006	\$1,358,006

Water Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Personal Services		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
012-120-500000	Salary	174,045	175,427	190,372	199,811	214,631	214,631	214,631
012-120-500001	Support Staff	180	7,002	7,722	2,700	5,000	5,000	5,000
012-120-500005	Standby/Overtime	2,675	6,366	4,000	6,000	8,000	8,000	8,000
012-120-504600	Unemployment	996	185	209	170	300	300	300
012-120-504700	Social Security	13,444	14,442	16,015	16,000	18,000	18,000	18,000
012-120-504800	Health Insurance	67,262	83,734	92,302	85,000	100,000	100,000	100,000
012-120-504900	Workers' Comp	9,167	9,000	9,048	5,150	9,000	9,000	9,000
012-120-505000	Retirement	12,698	14,901	20,207	25,000	30,000	30,000	30,000
Total Personal Services		\$280,467	\$311,057	\$339,875	\$339,831	\$384,931	\$384,931	\$384,931
Employee FTEs		3.30	3.30	3.30	3.75	3.87	3.87	3.87
Material and Services								
012-120-600110	Advertising and Legal	617	959	800	600	800	800	800
012-120-600200	Utilities - PGE	10,922	10,806	9,000	10,600	11,000	11,000	11,000
012-120-600201	Communications	6,110	9,428	7,000	9,500	9,700	9,700	9,700
012-120-600401	Janitorial Services	1,184	1,535	1,500	1,520	1,600	1,600	1,600
012-120-600450	Garbage Service	896	1,074	900	1,600	1,700	1,700	1,700
012-120-600500	IT Services	7,108	8,157	7,000	11,000	13,000	13,000	13,000
012-120-600550	Billing Company Costs	4,147	3,524	4,500	4,000	4,500	4,500	4,500
012-120-600560	Boot Allowance	487	532	0	0	0	0	0
012-120-600570	Uniform Allowance	553	380	1,350	1,300	1,400	1,400	1,400
012-120-600600	Travel and Training	1,724	2,597	6,200	5,000	8,000	8,000	8,000
012-120-600700	Dues and Subscriptions	896	1,062	1,300	5,000	6,000	6,000	6,000
012-120-600800	Attorney Fees	5,822	5,407	6,000	3,000	5,000	5,000	5,000
012-120-600850	Audit	9,827	11,216	8,400	11,985	12,000	12,000	12,000
012-120-600890	Water Conservation	0	0	0	500	500	500	500
012-120-600900	Engineering Services	11,785	10,400	8,000	6,000	8,000	8,000	8,000
012-120-601700	Insurance	10,337	11,785	12,600	13,059	13,800	13,800	13,800
012-120-603300	Chemicals	51,155	53,299	57,500	40,000	55,000	55,000	55,000
012-120-604800	Testing	4,013	5,252	5,000	7,300	7,500	7,500	7,500
012-120-607000	Utility Locates	2,951	3,801	3,000	4,300	4,500	4,500	4,500
012-120-608000	Maintenance	63,985	60,720	60,000	60,000	60,000	60,000	60,000
012-120-608001	Office Supplies	5,956	4,742	6,000	5,900	6,000	6,000	6,000
012-120-608005	Small Tools	212	506	1,500	1,100	1,500	1,500	1,500
012-120-608050	Fuel	3,564	2,239	2,500	2,650	3,000	3,000	3,000
012-120-608150	Rock and Gravel	2,370	1,946	2,500	2,400	2,400	2,400	2,400
012-120-608160	Merchant Fees	2,989	4,123	3,500	5,700	6,000	6,000	6,000
012-120-608200	V/E Maintenance	1,948	2,151	3,625	2,400	3,500	3,500	3,500
012-120-608600	Professional Services	14,273	14,894	17,100	6,000	10,000	10,000	10,000
012-120-608650	Accela	0	3,364	4,500	0	4,500	4,500	4,500
012-120-608675	Copier	2,093	2,020	2,000	2,300	2,500	2,500	2,500
012-120-620505	Nept. Water. Meters - 100	0	20,865	20,000	30,000	0	0	0
Total Material and Services		\$227,924	\$258,784	\$263,275	\$254,714	\$263,400	\$263,400	\$263,400
						0.05%		

Water Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Capital Outlay								
012-120-620300	File Cab., OCR, Camera	5,376	0	0	0	0	0	0
012-120-620300	Website	0	1,402	1,260	1,200	0	0	0
012-120-620300	Accela	0	3,952	6,000	1,148	0	0	0
012-120-620510	Pipe Painting in Trmt Plnt	15,400	15,400	0	0	0	0	0
012-120-620530	Chlor/Ph/Temp. Analyzer	11,506	0	0	0	0	0	0
012-120-620540	Chemical Feed System	4,197	0	0	0	0	0	0
012-120-620545	Generator	900	0	0	0	0	0	0
012-120-620555	Backflow Testing	1,900	0	0	0	0	0	0
012-120-620560	Water Tank Cleaning	4,410	0	0	0	0	0	0
012-120-620505	Nept. Water Meters - 100	3,995	0	0	0	0	0	0
012-120-620540	Turbidimeters	0	0	0	0	14,000	14,000	14,000
012-120-620540	Chlor/Ph/Temp. Analyzer	0	0	0	0	7,500	7,500	7,500
012-120-620540	Auto Valve Turner	0	0	0	0	2,700	2,700	2,700
012-120-620545	Utility Truck Box	0	0	4,518	8,130	0	0	0
012-120-620545	Jumping Jack Compactor	0	0	2,250	1,300	0	0	0
012-120-620545	Computer	0	3,172	1,350	2,000	4,000	4,000	4,000
012-120-620510	Water Meter Lease Equip	0	0	0	0	30,000	30,000	30,000
012-120-620545	Water Plant Filter Media	0	0	15,000	10,000	0	0	0
Total Capital Outlays		\$47,684	\$23,926	\$30,378	\$23,778	\$58,200	\$58,200	\$58,200
Transfers								
012-120-630300	Gen. Fund - Shared Exp.	12,890	12,890	12,890	12,890	0	0	0
012-120-630400	CIF - Water Projects	100,000	50,000	50,000	50,000	90,000	90,000	90,000
012-120-630425	CIF - City Hall Reserve	50,000	25,000	50,000	50,000	50,000	50,000	50,000
012-120-630450	VERF - Zero Turn Mower	8,310	0	0	0	0	0	0
012-120-630525	Debt Service Fund	163,765	163,815	225,000	166,678	224,348	224,348	224,348
Total Transfers		\$334,965	\$251,705	\$337,890	\$279,568	\$364,348	\$364,348	\$364,348
Contingency/Unappropriated								
012-120-650000	Contingency	0	0	174,247	0	287,127	287,127	287,127
012-120-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0
Total Cont./Unapprop.		\$0	\$0	\$174,247	\$0	\$287,127	\$287,127	\$287,127

Water Fund Revenues and Requirements

Resources	Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Beginning Fund Balance	150,665	39,774	174,565	147,441	278,932	278,932	278,932
Revenues	843,474	953,139	971,100	1,029,382	1,079,074	1,079,074	1,079,074
Transfers	0	0	0	0	0	0	0
Total Resources	\$994,139	\$992,913	\$1,145,665	\$1,176,823	\$1,358,006	\$1,358,006	\$1,358,006
Requirements							
Personal Services	280,467	311,057	339,875	339,831	384,931	384,931	384,931
Material and Services	227,924	258,784	263,275	254,714	263,400	263,400	263,400
Capital Outlay	47,684	23,926	30,378	23,778	58,200	58,200	58,200
Transfers	334,965	251,705	337,890	279,568	364,348	364,348	364,348
Cont./Unapprop.	0	0	174,247	0	287,127	287,127	287,127
Total Requirements	\$891,040	\$845,472	\$1,145,665	\$897,891	\$1,358,006	\$1,358,006	\$1,358,006
Over/Under (+/-)	103,099	147,441	0	278,932	0	0	0
Ending Fund Balance	\$103,099	\$147,441	\$0	\$278,932	\$0	\$0	\$0

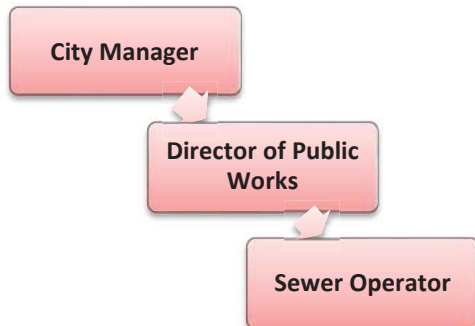


This page intentionally left blank



**Fiscal Year 2018-19
Annual Budget
Sewer Fund**

Sewer Fund



Fund Description

The Public Works Department operates a sewer treatment plant and maintains the wastewater collection system leading to the treatment plant. The Department also operates and maintains three sewer lift stations. Carlton’s wastewater system serves approximately 971 equivalent dwelling units (EDU’s).

Fund Mission

The Sewer Fund achieves its mission to “protect public health and safety and preserve the environment” in support of City Goals 1, 2 and 6. The department is responsible for:

- Assuring that the sewer system, including laterals, main lines, and pump stations, is operating correctly at all times;
- Resolving citizen complaints and emergencies in a timely, professional manner; and
- Educating citizens and businesses on the Do’s and Don’ts of discharging into the sewer system.

Strategies - FY19

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

In support of this goal, the department employs three strategies:

- 1) Use best practice management in wastewater treatment facilities.
- 2) Provide 24 hours-a-day on-call coverage 365 days a year.
- 3) Adequately staff the unit to achieve its mission.

The department will undertake two initiatives in FY19 in support of these strategies:

- a) The City will begin project design in FY19 of wastewater system improvements for Main Street before the ODOT reconstruction of Main Street. This work will replace and repair sanitary sewer facilities within the ODOT project area.
- b) The City anticipates Phase I of planning and development of infrastructure improvements, to address capacity, regulatory and permit issues. Work required by the DEQ to be completed: aeration, raising the lagoons, lagoon pipe/splitter box, effluent pump station, effluent force main and outfall, irrigation, and disinfection.



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

In support of this goal, the department employs three strategies:

- 1) Provide 24 hours-a-day on-call coverage 365 days a year.
- 2) Resolve complaints and emergencies in a timely, professional manner.
- 3) Proactively inform the public regarding wastewater issues through the City Newsletter, City website, and local newspaper.

The department will undertake two initiatives in FY19 in support of these strategies:

- a) Track customer issues with sanitary sewer service.
- b) Continue to address issues in the tracking system for customer complaints.

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

In support of this goal, the department employs one strategy:

- 1) Use best practice management in all wastewater facilities.

The department will undertake one initiative in FY19 in support of this strategy:

- a) Update the Wastewater System Development Charge (SDC) methodology report to reflect the updated Wastewater Facilities Plan.

Performance Measurements

		FY16 Actual	FY17 Actual	FY18 Estimate	FY19 Target
701	Operating and maintenance (O&M) costs.	\$371,121	\$469,122	\$446,156	\$495,536
702	Number of overall sewer complaints received.	0	5	0	0
704	Number of known emergency repairs.	2	8	10	3
705	Number of known sewer backups.	1	8	5	3
706	Percent of wastewater discharge standards met.	95%	100%	100%	100%
707	Million gallons (MG) wastewater treated per year.	113	130	150	165
708	Percent of citizen’s surveyed rating the sewer system as good or excellent.	67%	N/A	59%	N/A
709	Operating and maintenance (O&M) costs per one million gallon (MG) treated.	\$3,284	\$3,609	\$2,974	\$3,065
710	Operating and maintenance (O&M) costs per cubic foot treated.	.0246	.0270	.0222	.0225



Department Accomplishments in FY18

- Completed the Wastewater Facilities Plan update.
- Updated the Sewer rate methodology, converting to a usage-based rate model to reflect the updated WW Facilities Plan.

Fund Resources and Requirements

	Actual FY16	Actual FY17	Adopted FY18	Estimate FY18	Proposed FY19	Approved FY19	Adopted FY19
Resources							
Beginning Fund Balance	238,005	130,056	131,828	31,899	374	374	374
Total Revenues	582,726	590,850	577,900	641,200	710,500	710,500	710,500
Total Resources Available	\$820,731	\$720,906	\$709,728	\$673,099	\$710,874	\$710,874	\$710,874
Requirements							
Personnel Services	176,393	211,901	226,223	238,802	265,736	265,736	265,736
Material and Services	194,728	257,221	232,200	217,354	229,800	229,800	229,800
Capital Outlay	17,248	8,526	15,378	5,210	4,000	4,000	4,000
Transfers	241,307	211,359	222,890	211,359	185,469	185,469	185,469
Debt Service	0	0	0	0	0	0	0
Contingency	0	0	13,027	0	25,869	25,869	25,869
Total Requirements	\$629,676	\$689,007	\$762,028	\$627,552	\$710,874	\$710,874	\$710,874
Ending Fund Balance	\$191,055	\$31,899	\$0	\$131,828	\$0	\$0	\$0

Revenue Assumptions

- The Sewer Fund wastewater charges for services to residential, commercial and industrial properties are projected to total \$700,000 in FY19.
- Sewer rates are scheduled to increase 12% in July 2018 based on the Consumer Price Index (CPI) and anticipated wastewater loan for scheduled improvements.
- The City engaged the Galardi Rothstein Group to complete a comprehensive rate methodology of the rate structure. The City will implement a rate structure consistent with industry standards and based on user consumption.
- The new rate is proposed to be \$60.39 for FY19.
- The sewer utility connection fee is proposed to be \$150 in FY19.



Expenditure Highlights

1. In FY17, two part-time positions, City Recorder and Accounts Payable/Planning Clerk, were increased to full-time on a limited term basis to accommodate increased workload due to higher development activity and improving the City's administrative systems. These costs are shared in the General, Water, and Sewer Funds. During FY18 the City Recorder position returned to $\frac{3}{4}$ time with limited benefits. The FY19 budget included continuing the increase for the Accounts Payable/Planning Clerk on a limited term basis. This issue will be revisited during preparations for the FY20 budget.
2. Material and services expenses are projected to decrease 1.03%.
3. FY19 ends the transfer of \$12,890 to General Fund for Internal Service Expense. During FY18 the material and service costs were equally divided between General, Water, and Sewer Funds. With the redistribution of shared costs, some of the material and services reflect increased cost.
4. The department has a shared temporary increase in water and sewer in travel and training to support job-relevant education for staff.
5. The department has a shared temporary increase with water and sewer in audit fees, for federally mandated rules that funds received on the Meadowlake IFA loan require its own separate audit.
6. The FY19 Budget provides for the following capital outlays.
 - 1) The department budget provides for one capital outlays:
 - a. \$4,000 as part of the General Fund's share to upgrade four computers and firewall equipment. This is part of the ongoing replacement for outdated computers and to meet the new Homeland Security Requirements.
 - b. An increase in IT services supports the 29 new Homeland Security requirements. Some of the requirements require, dual authentication, and new firewall equipment, these requirements are mandatory for the Government and the City's insurance carrier.
7. The FY19 Budget provides for the following transfers.
 - 1) **Capital Improvement Fund** – \$50,000 to the CIF for the future City Hall project.
 - 2) **Debt Service Fund** – \$135,469 to the Debt Service Fund for payment to Oregon Business Development Department for the \$1.54 million loan for wastewater improvements (Grant Street Pump Station and the force-main project) and the \$12,000 for the IFA loan wastewater for the wastewater master plan update.



Staffing Information

	Wage Range	Actual FY15	Actual FY16	Actual FY17	Actual FY18	Proposed FY19
City Manager	N/A	.34	.30	.30	.33	.33
Public Works Director	38	.40	.40	.40	.42	.42
Finance Director	33	.33	.30	.30	.34	.34
Water/Waste Water	22	.20	.20	.20	.20	.20
Utility Worker I	16	0	.10	.10	.10	.10
Court/Utility Clerk	14	.33	.30	.30	.35	.35
Accounts Payable/Planning Clerk	11	.17	.15	.15	.33	.33
Parks Maintenance Worker	7	.10	.10	.10	.10	.10
City Recorder	19	0	.15	.15	.33	.33
Total FTE's		1.87	2.0	2.0	2.50	2.50

Sewer Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
013-000-300000	Beginning Fund Balance	\$238,005	130,056	131,828	31,899	374	374	374
Revenues								
013-000-400400	Interest	1,772	4,279	3,000	8,400	6,000	6,000	6,000
013-000-402700	Miscellaneous	6,841	0	100	0	100	100	100
013-000-404400	Sewer Receipts	564,213	580,571	570,000	625,000	700,000	700,000	700,000
013-000-404500	Hookup Fees	3,900	3,000	1,800	4,800	1,400	1,400	1,400
013-000-404800	Land Lease for Ag Use	6,000	3,000	3,000	3,000	3,000	3,000	3,000
Revenues		\$582,726	\$590,850	\$577,900	\$641,200	\$710,500	\$710,500	\$710,500
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$582,726	\$590,850	\$577,900	\$641,200	\$710,500	\$710,500	\$710,500
Total Resources		\$820,731	\$720,906	\$709,728	\$673,099	\$710,874	\$710,874	\$710,874

Sewer Fund Requirements

Sewer Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Personal Services								
013-130-500000	Salary	117,987	124,366	133,518	144,141	159,036	159,036	159,036
013-130-500001	Support Staff	180	7,002	7,722	2,700	3,000	3,000	3,000
013-130-500005	Standby/Overtime	0	0	1,000	0	500	500	500
013-130-504600	Unemployment	624	119	142	100	200	200	200
013-130-504700	Social Security	8,951	10,049	10,881	11,394	13,000	13,000	13,000
013-130-504800	Health Insurance	37,724	54,145	52,631	58,437	64,000	64,000	64,000
013-130-504900	Workers' Comp.	1,718	5,118	4,237	3,780	5,000	5,000	5,000
013-130-505000	Retirement	9,209	11,102	16,102	18,250	21,000	21,000	21,000
Total Personal Services		\$176,393	\$211,901	\$226,233	\$238,802	\$265,736	\$265,736	\$265,736
Employee FTEs		2.0	2.0	2.0	2.5	2.5	2.5	2.5
Material and Services								
013-130-600110	Advertising and Legal	565	249	300	450	500	500	500
013-130-600200	Utilities - PGE	23,990	27,236	22,000	27,000	29,000	29,000	29,000
013-130-600201	Communications	6,599	9,125	7,200	8,000	8,500	8,500	8,500
013-130-600401	Janitorial Services	1,184	1,522	1,100	1,400	1,500	1,500	1,500
013-130-600450	Garbage Service	896	1,067	800	800	800	800	800
013-130-600500	IT Services	7,655	8,202	7,000	11,200	12,000	12,000	12,000
013-130-600550	Billing Company Costs	3,853	3,224	4,000	4,000	4,500	4,500	4,500
013-130-600570	Uniform Allowance	0	0	1,350	500	1,000	1,000	1,000
013-130-600600	Travel and Training	1,040	1,128	6,200	2,500	5,000	5,000	5,000
013-130-600700	Dues and Subscriptions	555	2,394	800	3,400	3,500	3,500	3,500
013-130-600800	Attorney Fees	693	1,414	2,500	1,000	1,500	1,500	1,500
013-130-600850	Audit	9,826	11,182	9,450	11,634	12,000	12,000	12,000
013-130-601700	Insurance	10,337	11,785	12,600	13,470	13,000	13,000	13,000
013-130-603300	Chemicals	33,051	53,237	30,000	35,000	34,000	34,000	34,000
013-130-604800	Testing	4,386	4,330	4,000	5,500	5,500	5,500	5,500
013-130-607000	Utility Locates	700	1,313	2,500	2,000	2,500	2,500	2,500
013-130-608000	Maintenance	53,798	71,289	60,800	52,000	54,000	54,000	54,000
013-130-608001	Office Supplies	4,301	6,876	4,000	4,800	5,000	5,000	5,000
013-130-608005	Small Tools	0	974	1,500	500	500	500	500
013-130-608050	Fuel	3,251	501	3,000	2,000	2,500	2,500	2,500
013-130-608150	Rock/Gravel	4,403	4,300	0	0	0	0	0
013-130-608160	Merchant Fees	2,969	4,113	3,500	5,800	6,000	6,000	6,000
013-130-608200	V/E Maintenance	2,922	1,759	5,200	2,400	3,500	3,500	3,500
013-130-608250	Permits	597	100	900	0	500	500	500
013-130-608300	Engineering Services	6,772	12,001	10,000	5,000	8,000	8,000	8,000
013-130-608600	Professional Services	8,292	12,547	25,000	15,000	10,000	10,000	10,000
013-130-608650	Accela	0	3,363	4,500	0	3,000	3,000	3,000
013-130-608675	Copier	2,093	1,990	2,000	2,000	2,000	2,000	2,000
Total Material and Services		\$194,728	\$257,221	\$232,200	\$217,354	\$229,800	\$229,800	\$229,800
						-1.03%		

Sewer Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Capital Outlay								

013-130-620100	File Cabinets, OCR, Came	5,352	0	0	0	0	0	0
013-130-620100	Website	0	1,403	1,260	1,200	0	0	0
013-130-620100	Accela	0	3,952	6,000	1,115	0	0	0
013-130-620505	Howe Pump	7,096	0	0	0	0	0	0
013-130-620510	Pump Station Maint. Agr	4,800	0	0	0	0	0	0
013-130-620100	Computer	0	3,171	1,350	1,595	4,000	4,000	4,000
013-130-620500	Jumping Jack Compactor	0	0	2,250	1,300	0	0	0
013-130-620500	Utility Truck Box	0	0	4,518	0	0	0	0
	Total Capital Outlay	\$17,248	\$8,526	\$15,378	\$5,210	\$4,000	\$4,000	\$4,000
	Transfers							
013-130-630300	Gen. Fund - Shared Exp.	12,890	12,890	12,890	12,890	0	0	0
013-130-630400	CIF - Sewer Reserve	50,000	50,000	25,000	25,000	0	0	0
013-130-630425	CIF - City Hall Reserve	50,000	25,000	50,000	50,000	50,000	50,000	50,000
013-130-630520	VERF - Zero Turn Mower	8,310	0	0	0	0	0	0
013-130-630600	Debt Service Fund	120,107	123,469	135,000	123,469	135,469	135,469	135,469
	Total Transfers	\$241,307	\$211,359	\$222,890	\$211,359	\$185,469	\$185,469	\$185,469
	Contingency/Unappropriated							
013-130-640000	Operating Contingency	0	0	13,027	0	25,869	25,869	25,869
013-130-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0
	Total Cont./Unapprop.	\$0	\$0	\$13,027	\$0	\$25,869	\$25,869	\$25,869
	Total Requirements - Sewer Fund	\$629,676	\$689,007	\$709,728	\$672,725	\$710,874	\$710,874	\$710,874

Sewer Fund Revenues and Requirements

Resources	Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Beginning Fund Balance	238,005	130,056	131,828	31,899	374	374	374
Revenues	582,726	590,850	577,900	641,200	710,500	710,500	710,500
Transfers	0	0	0	0	0	0	0
Total Resources	\$820,731	\$720,906	\$709,728	\$673,099	\$710,874	\$710,874	\$710,874
Requirements							
Personal Services	176,393	211,901	226,233	238,802	265,736	265,736	265,736
Material and Services	194,728	257,221	232,200	217,354	229,800	229,800	229,800
Capital Outlay	17,248	8,526	15,378	5,210	4,000	4,000	4,000
Transfers	241,307	211,359	222,890	211,359	185,469	185,469	185,469
Cont./Unapprop.	0	0	13,027	0	25,869	25,869	25,869
Total Requirements	\$629,676	\$689,007	\$709,728	\$672,725	\$710,874	\$710,874	\$710,874
Over/Under (+/-)	191,055	31,899	0	374	0	0	0
Ending Fund Balance	\$191,055	\$31,899	\$0	\$374	\$0	\$0	\$0



**Fiscal Year 2018-19
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:

- \$3.6 million loan anticipated from the US Department of Agriculture (USDA) to construct the general government component of the City Hall Project.
- Grant funds from the Water Resources Department (\$1,400,000) for the Panther Creek Dam Dredging Project and the 7-mile finished water supply line from the water treatment plant to town. The FY19 budget anticipates primarily design work on the dredging and finished water line replacement project. However, the work development is unknown at this time. These numbers are placeholders depending on how quickly both projects progress in FY19.
- IFA loan proceeds to complete the Meadow Lake Transmission Line Project (\$250,000).
- IFA loan proceeds to complete the Wastewater Facilities Plan update (\$10,000).
- The General Fund will contribute \$25,000 to general park projects, \$25,000 for pedestrian reserves and \$50,000 to the City Hall project reserves. This will be reviewed during the second half of FY19 before any transfers are authorized.
- The Water Fund will transfer \$100,000 to the CIF; \$50,000 for general water project reserves and \$50,000 to City Hall project reserves.
- The Sewer Fund will transfer \$50,000 to the CIF City Hall project reserves and \$25,000 for general sewer project reserves.
- The Street Fund will transfer \$25,000 to the CIF for general transportation project reserves.
- SDC Fund will transfer \$15,810 to Stormwater for Monroe Street for outstanding costs.
- Urban Renewal will transfer \$15,590 to Transportation for Monroe Street for outstanding costs



Expenditure Highlights

Facilities/Special Projects

FY19 contributions include \$50,000 from the General, Water, and Sewer Funds respectively. The FY19 Budget includes \$799,281 reserved for the City Hall project.

- The City Hall/Public Safety project will construct a new City Hall and Public Safety building to accommodate the needs of City Hall and a modern secure Police Department. Currently there is a GO Bond on the ballot for \$2,300,000 for the Public Safety Building. If the bond passes the City Hall will obtain low interest financing with the USDA for \$3,600,000 and finance the City Hall to be built concurrent with the Public Safety Building.
- CIF-Facilities will transfer \$150,000 to the GO Bond Public Safety Building. Proceeds from the lot sale on 6th/Main \$84,375 was designated by Council to the Public Safety Building, the remaining \$64,625 is from General Fund contributions for Facilities.

Parks Projects

FY19 contributions include \$25,000 from the General Fund.

No projects are planned in FY19 for this fund.

Transportation Projects

FY19 contributions include \$25,000 from the General, and Street Funds respectively. The FY19 Budget includes \$10,000 reserved for bike and pedestrian projects on Hwy 47 and 3rd/Polk Street.

- The 3rd/Polk Street Project will provide for improved pedestrian and bicycle safety. Mostly funded by ODOT flexible funds.

Water Projects

The FY19 Budget transfers \$50,000 for general water project reserves. FY19 projects include:

- The Meadow Lake Transmission Line Project will complete the McMinnville Water and Light emergency inter-tie.
- The budget includes \$25,000 for expenses related to the Yamhill Regional Water Authority Project. The amount could increase as the City progresses in negotiations for supply from the water supply from a new regional plant.
- The budget includes \$20,000 to complete the feasibility study to raise the height of the Panther Creek Dam. The project is 50% funded with a grant from the Water Resources Department (WRD).
- The budget includes \$400,000 for the Panther Creek dredging from grant funds by the State of Oregon.
- The budget includes \$1,000,000 for the 7-Mile Transmission Line from grant funds by the State of Oregon to begin replacement of the water supply line between the Carlton water treatment plant and the City of Carlton.



Sewer Projects

- Completion of the WW Facility Plan Update.
- Wastewater system improvements on Main Street before the ODOT Main Street project. This will replace the sanitary sewer facilities within the ODOT project area.

Stormwater Projects

The SDC Fund will transfer \$15,810 to Stormwater for Monroe Street.

No stormwater projects are anticipated in FY19.

Capital Improvement Fund

Fund Summary

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
017-000-300000	Beginning Fund Balance	920,858	408,265	571,613	348,774	689,120	689,120	689,120
Revenues								
017-000-400400	Interest	3,411	4,600	2,250	8,400	7,500	7,500	7,500
017-000-406001	Intergovernmental	0	82,936	0	0	0	0	0
017-000-407000	Grants	518,000	125,000	260,000	70,000	1,410,000	1,410,000	1,410,000
017-000-400525	Loans	1,431,106	257,445	685,000	1,052,000	3,890,000	3,890,000	3,890,000
017-000-400008	Donations	0	0	0	200	0	0	0
017-000-420700	Miscellaneous	0	60,328	300,000	84,375	0	0	0
Total Revenues		1,952,517	530,309	1,247,250	1,214,975	5,307,500	5,307,500	5,307,500
	Transfer In	350,000	225,000	275,000	275,000	346,400	346,400	346,400
Total Resources		3,223,375	1,163,574	2,093,863	1,838,749	6,343,020	6,343,020	6,343,020
Requirements								
	Facilities/Special Projects	4,310	60,615	200,000	50,000	4,249,281	4,249,281	4,249,281
	Parks Projects	197,204	68,184	511,966	86	0	0	0
	Transportation Projects	248,346	26,105	0	4,000	10,000	10,000	10,000
	Water Projects	2,277,271	639,276	981,000	1,026,543	1,720,000	1,720,000	1,720,000
	Sewer Projects	80,352	20,620	59,800	69,000	120,000	120,000	120,000
	Storm Projects	0	0	0	0	0	0	0
	Sub-Total Requirements	2,807,483	814,800	1,752,766	1,149,629	6,099,281	6,099,281	6,099,281
	Transfer Out	122,046	0	0	0	150,000	150,000	150,000
017-174-640000	Contingency	0	0	341,097	0	93,739	93,739	93,739
Total Requirements		2,929,529	814,800	2,093,863	1,149,629	6,343,020	6,343,020	6,343,020
	Net Change in Fund Bal.	-627,012	-59,491	-571,613	340,346	-689,120	-689,120	-689,120
	Ending Fund Balance	293,846	348,774	0	689,120	0	0	0



This page intentionally left blank



**Fiscal Year 2018-19 Annual
Budget
System Development Fund**

System Development Fund

System development charges (SDCs) 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 provides the 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 FY19 Budget includes a CPI increase of 2.5% that will go into effect on July 1, 2018. The City is estimating 15 new homes will be constructed during this budget cycle.

System Development Fund - Resources

	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19
Water SDC						
Beginning Fund Balance	154,094	216,107	374,275	297,836	434,574	628,194
Total Revenue	62,013	158,168	177,386	137,344	248,620	114,225
Total Water	\$216,107	\$374,275	\$551,661	\$435,180	\$683,194	\$742,419
Sewer SDC						
Beginning Fund Balance	236,465	263,485	397,780	545,087	663,465	875,290
Total Revenue	64,395	134,295	147,317	118,378	211,825	104,610
Total Sewer	\$300,860	\$397,780	\$545,097	\$663,465	\$875,290	\$979,900
Transportation SDC						
Beginning Fund Balance	19,042	28,600	83,442	138,978	190,800	303,182
Total Revenue	29,558	54,842	55,545	51,822	112,382	54,465
Total Transportation	\$48,600	\$83,442	\$138,987	\$190,800	\$303,182	\$357,647
Parks SDC						
Beginning Fund Balance	225,589	177,196	194,507	12,177	31,709	87,502
Total Revenue	15,737	17,311	14,420	19,880	55,793	29,130
Total Parks	\$241,326	\$194,507	\$208,927	\$32,057	\$87,502	\$116,632
Stormwater SDC						
Beginning Fund Balance	89,407	106,565	132,041	157,792	170,870	222,512
Total Revenue	17,158	25,476	20,760	25,078	56,642	31,095
Total Stormwater	\$106,565	\$132,041	\$152,801	\$177,870	\$229,512	\$253,607
TOTAL SDC FUNDS						
Beginning Balances	724,597	791,953	1,182,045	1,146,870	1,491,418	2,091,680
Total Revenues	188,861	390,092	415,428	352,502	687,262	333,525
TOTAL SD RESOURCES AVAILABLE	\$913,458	\$1,182,045	\$1,597,473	\$1,499,372	\$2,178,680	\$2,425,205

System Development Fund - Requirements

	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19
Water SDC						
Transfer Out - Reserve Fund	0	0	0	0	0	0
Material and Services	0	0	614	606	0	25,000
Capital Outlay	0	0	253,816	0	55,000	400,000
Operating Contingency	0	0	0	0	0	317,419
Total Water	\$0	\$0	\$254,430	\$606	\$55,000	\$742,419
Sewer SDC						
Sewer Improvement Constr.	0	0	0	0	0	0
Transfer: CIF Force Main	37,375	0	0	0	0	0
Transfer: Reserve Fund	0	0	0	0	0	0
Material and Services	0	0	10	0	0	25,000
Capital Outlay	0	0	0	0	0	450,000
Operating Contingency	0	0	0	0	0	504,900
Total Sewer	\$37,375	\$0	\$10	\$0	\$0	\$979,900
Transportation SDC						
Transfer: CIF-Monroe SCA	0	0	0	0	0	0
Transfer: CIF-ODOT Flex Fun	20,000	0	0	0	0	0
Material and Services	0	0	9	0	0	10,000
Capital Outlay	0	0	0	0	0	300,000
Operating Contingency	0	0	0	0	0	47,647
Total Transp.	\$20,000	\$0	\$9	\$0	\$0	\$357,647
Parks SDC						
Transfer: CIF-Hawn Cr Park	64,130	0	0	0	0	0
Transfer: CIF-Lg. Day-Use	0	0	0	0	0	0
Transfer: GO Bond – Pool	0	0	187,056	0	0	0
Material and Services	0	0	10,041	0	0	0
Capital Outlay	0	0	0	0	0	116,632
Operating Contingency	0	0	0	0	0	0
Total Parks	\$64,130	\$0	\$197,097	\$0	\$0	\$116,632
Stormwater SDC						
Material and Services	0	0	9	0	0	15,000
Capital Outlay	0	0	0	7,000	0	222,797
Transfer: CIF Monroe St	0	0	0	0	0	15,810
Operating Contingency	0	0	0	0	0	0
Total Stormwater	\$0	\$0	\$9	\$7,000	\$7,000	\$253,607
TOTAL SD REQUIREMENTS	\$121,505	\$0	\$451,555	\$7,954	\$87,000	\$2,425,205

Water System Development Fund Revenues

Resources		Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
020-000-400100	Beginning Fund Balance	374,275	297,836	386,100	434,574	628,194	628,194	628,194
Revenues								
020-000-400400	Interest	719	914	650	1,600	1,500	1,500	1,500
020-000-400410	Reimbursement	122,623	94,306	58,548	170,421	77,760	77,760	77,760
020-000-400425	Compliance	3,506	2,724	1,697	4,973	2,280	2,280	2,280
020-000-403800	SDC Recpts/Improv'mts	50,538	39,400	24,600	71,626	32,685	32,685	32,685
Revenues		\$177,386	\$137,344	\$85,495	\$248,620	\$114,225	\$114,225	\$114,225
020-000-403775	Transfers: Water Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$177,386	\$137,344	\$85,495	\$248,620	\$114,225	\$114,225	\$114,225
Total Resources		\$551,661	\$435,180	\$471,595	\$683,194	\$742,419	\$742,419	\$742,419

Water System Development Fund Requirements

Material and Services								
020-200-608050	Material and Services	614	606	0	0	0	0	0
020-200-600905	Improvement	0	0	8,333	0	8,333	8,333	8,333
020-200-600910	Reimbursement	0	0	8,333	0	8,333	8,333	8,333
020-200-600925	Compliance	0	0	8,334	0	8,334	8,334	8,334
Total Material and Services		\$614	\$606	\$25,000	\$0	\$25,000	\$25,000	\$25,000
Capital Outlay								
020-200-630100	Water Projects	0	0	300,000	55,000	400,000	400,000	400,000
020-200-630100	Regional Solutions	253,816	0	0	0	0	0	0
Total Capital Outlay		\$253,816	\$0	\$300,000	\$55,000	\$400,000	\$400,000	\$400,000
Transfers								
		0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency/Unappropriated								
020-000-650000	Operating Contingency	0	0	146,595	0	317,419	317,419	317,419
020-200-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0
Total Contingency/Unappropriated		\$0	\$0	\$146,595	\$0	\$317,419	\$317,419	\$317,419

Water SD Fund Revenues and Requirements

Resources	Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Beginning Fund Balance	374,275	297,836	386,100	434,574	628,194	628,194	628,194
Revenues	177,386	137,344	85,495	248,620	114,225	114,225	114,225
Transfers	0	0	0	0	0	0	0
Total Resources	\$551,661	\$435,180	\$471,595	\$683,194	\$742,419	\$742,419	\$742,419
Requirements							
Material and Services	614	606	25,000	0	25,000	25,000	25,000
Capital Outlay	253,816	0	300,000	55,000	400,000	400,000	400,000
Transfers	0	0	0	0	0	0	0
Cont./Unapprop.	0	0	146,595	0	317,419	317,419	317,419
Total Requirements	\$254,430	\$606	\$471,595	\$55,000	\$742,419	\$742,419	\$742,419
Over/Under (+/-)	297,231	434,574	0	628,194	0	0	0
Ending Fund Balance	\$297,231	\$434,574	\$0	\$628,194	\$0	\$0	\$0

Sewer System Development Fund Revenues

Resources		Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
020-000-400110	Beginning Fund Balance	397,780	545,087	621,080	663,465	875,290	875,290	875,290
Revenues								
020-000-400405	Interest	719	914	650	1,600	1,500	1,500	1,500
020-000-403801	SDC Receipts	146,598	117,464	74,144	210,225	103,110	103,110	103,110
Revenues		\$147,317	\$118,378	\$74,794	\$211,825	\$104,610	\$104,610	\$104,610
020-000-403802	Transfer: Sewer Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$147,317	\$118,378	\$74,794	\$211,825	\$104,610	\$104,610	\$104,610
Total Resources		\$545,097	\$663,465	\$695,874	\$875,290	\$979,900	\$979,900	\$979,900

Sewer System Development Fund Requirements

Material and Services								
020-200-608000	Professional Services	10	0	25,000	0	25,000	25,000	25,000
Total Material and Services		\$10	\$0	\$25,000	\$0	\$25,000	\$25,000	\$25,000
Capital Outlay								
020-200-630200	Sewer Improvement Projects	0	0	350,000	0	450,000	450,000	450,000
Total Capital Outlay		\$0	\$0	\$350,000	\$0	\$450,000	\$450,000	\$450,000
Transfers								
020-200-630400	CIF: Force Main Project	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency/Unappropriated								
020-200-650100	Operating Contingency	0	0	320,874	0	504,900	504,900	504,900
020-200-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0
Total Contingency/Unappropriated		\$0	\$0	\$320,874	\$0	\$504,900	\$504,900	\$504,900

Sewer SD Fund Revenues and Requirements

Resources	Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Beginning Fund Balance	397,780	545,087	621,080	663,465	875,290	875,290	875,290
Revenues	147,317	118,378	74,794	211,825	104,610	104,610	104,610
Transfers	0	0	0	0	0	0	0
Total Resources	\$545,097	\$663,465	\$695,874	\$875,290	\$979,900	\$979,900	\$979,900
Requirements							
Material and Services	10	0	25,000	0	25,000	25,000	25,000
Capital Outlay	0	0	350,000	0	450,000	450,000	450,000
Transfers	0	0	0	0	0	0	0
Cont./Unapprop.	0	0	320,874	0	504,900	504,900	504,900
Total Requirements	\$10	\$0	\$695,874	\$0	\$979,900	\$979,900	\$979,900
Over/Under (+/-)	545,087	663,465	0	875,290	0	0	0
Ending Fund Balance	\$545,087	\$663,465	\$0	\$875,290	\$0	\$0	\$0

Transportation System Development Fund Revenues

Resources		Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
020-000-400115	Beginning Fund Balance	83,442	138,978	171,340	190,800	303,182	303,182	303,182
Revenues								
020-000-400411	Interest	720	914	650	1,600	1,500	1,500	1,500
020-000-403805	Transp. SDC Receipts	54,825	50,908	33,862	110,782	52,965	52,965	52,965
Revenues		\$55,545	\$51,822	\$34,512	\$112,382	\$54,465	\$54,465	\$54,465
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$55,545	\$51,822	\$34,512	\$112,382	\$54,465	\$54,465	\$54,465
Total Resources		\$138,987	\$190,800	\$205,852	\$303,182	\$357,647	\$357,647	\$357,647

Transportation System Development Fund Requirements

Material and Services								
020-200-608100	Professional Services	9	0	10,000	0	10,000	10,000	10,000
Total Material and Services		\$9	\$0	\$10,000	\$0	\$10,000	\$10,000	\$10,000
Capital Outlay								
020-200-630300	Transportation Projects	0	0	0	0	300,000	300,000	300,000
Total Capital Outlay		\$0	\$0	\$0	\$0	\$300,000	\$300,000	\$300,000
Transfers								
020-200-620500	CIF: Monroe St. SCA Proj.	0	0		0	0	0	0
Total Transfers		\$0	\$0		\$0	\$0	\$0	\$0
Contingency/Unappropriated								
020-200-650200	Operating Contingency	0	0	195,852	0	47,647	47,647	47,647
020-200-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0
Total Contingency/Unappropriated		\$0	\$0	\$195,852	\$0	\$47,647	\$47,647	\$47,647

Transportation SD Fund Revenues and Requirements

Resources	Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Beginning Fund Balance	83,442	138,978	171,340	190,800	303,182	303,182	303,182
Revenues	55,545	51,822	34,512	112,382	54,465	54,465	54,465
Transfers	0	0	0	0	0	0	0
Total Resources	\$138,987	\$190,800	\$205,852	\$303,182	\$357,647	\$357,647	\$357,647
Requirements							
Material and Services	9	0	10,000	0	10,000	10,000	10,000
Capital Outlay	0	0	0	0	300,000	300,000	300,000
Transfers	0	0	0	0	0	0	0
Cont./Unapprop.	0	0	195,852	0	47,647	47,647	47,647
Total Requirements	\$9	\$0	\$205,852	\$0	\$357,647	\$357,647	\$357,647
Over/Under (+/-)	138,978	190,800	0	303,182	0	0	0
Ending Fund Balance	\$138,978	\$190,800	\$0	\$303,182	\$0	\$0	\$0

Parks System Development Fund Revenues

		Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Resources								
020-000-400120	Beginning Fund Balance	194,507	12,177	23,583	31,709	87,502	87,502	87,502
Revenues								
020-000-400420	Interest	720	914	650	1,600	1,500	1,500	1,500
020-000-403810	Park - SDC Receipts	13,700	18,966	13,948	54,193	27,630	27,630	27,630
Revenues		\$14,420	\$19,880	\$14,598	\$55,793	\$29,130	\$29,130	\$29,130
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$14,420	\$19,880	\$14,598	\$55,793	\$29,130	\$29,130	\$29,130
Total Resources		\$208,927	\$32,057	\$38,181	\$87,502	\$116,632	\$116,632	\$116,632

Parks System Development Fund Requirements

Materials and Services								
020-200-608200	Professional Services	10,041	348	0	0	0	0	0
Total Material and Services		\$10,041	\$348	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
020-200-630400	Park Improvements	0	0	38,181	0	116,632	116,632	116,632
Total Capital Outlay		\$0	\$0	\$38,181	\$0	\$116,632	\$116,632	\$116,632
Transfers								
020-200-620600	Pool	187,056	0	0	0	0		
Total Transfers		\$187,056	\$0	\$0	\$0	\$0	\$0	\$0
Contingency/Unappropriated								
020-200-650300	Operating Contingency	0	0	0	0	0	0	0
020-200-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0
Total Contingency/Unappropriated		\$0	\$0	\$0	\$0	\$0	\$0	\$0

Parks SD Fund Revenues and Requirements

Resources	Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Beginning Fund Balance	194,507	12,177	23,583	31,709	87,502	87,502	87,502
Revenues	14,420	19,880	14,598	55,793	29,130	29,130	29,130
Transfers	0	0	0	0	0	0	0
Total Resources	\$208,927	\$32,057	\$38,181	\$87,502	\$116,632	\$116,632	\$116,632
Requirements							
Material and Services	10,041	348	0	0	0	0	0
Capital Outlay	0	0	38,181	0	116,632	116,632	116,632
Transfers	187,056	0	0	0	0	0	0
Cont./Unapprop.	0	0	0	0	0	0	0
Total Requirements	\$197,097	\$348	\$38,181	\$0	\$116,632	\$116,632	\$116,632
Over/Under (+/-)	11,830	31,709	0	87,502	0	0	0
Ending Fund Balance	\$11,830	\$31,709	\$0	\$87,502	\$0	\$0	\$0

Stormwater System Development Fund Revenue

		Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Resources								
020-000-400105	Beginning Fund Balance	132,041	152,792	161,140	170,870	222,512	222,512	222,512
Revenue								
020-000-400430	Interest	720	914	650	1,600	1,500	1,500	1,500
020-000-403815	SDC Receipts	20,040	24,164	16,765	57,042	29,595	29,595	29,595
Revenues		\$20,760	\$25,078	\$17,415	\$58,642	\$31,095	\$31,095	\$31,095
020-000-403800	Transfer: Street Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$20,760	\$25,078	\$17,415	\$58,642	\$31,095	\$31,095	\$31,095
Total Resources		\$152,801	\$177,870	\$178,555	\$229,512	\$253,607	\$253,607	\$253,607

Stormwater System Development Fund Requirements

Material and Services								
020-200-608300	Professional Services	9	0	15,000		15,000	15,000	15,000
Total Material and Services		\$9	\$0	\$15,000	\$0	\$15,000	\$15,000	\$15,000
Capital Outlay								
020-200-630500	Storm Improvements	0	7,000	163,555	7,000	222,797	222,797	222,797
Total Capital Outlay		\$0	\$7,000	\$163,555	\$7,000	\$222,797	\$222,797	\$222,797
Transfers								
	CIF: Monroe St. SCA Proj.	0	0	0	0	15,810	15,810	15,810
Total Transfers		\$0	\$0	\$0	\$0	\$15,810	\$15,810	\$15,810
Contingency/Unappropriated								
020-200-650400	Operating Contingency	0	0	0	0	0	0	0
020-200-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0
Total Cont./Unapprop.		\$0	\$0	\$0	\$0	\$0	\$0	\$0

Stormwater SD Fund Revenues and Requirements

Resources	Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Beginning Fund Balance	132,041	152,792	161,140	170,870	222,512	222,512	222,512
Revenues	20,760	25,078	17,415	58,642	31,095	31,095	31,095
Transfers	0	0	0	0	0	0	0
Total Resources	\$152,801	\$177,870	\$178,555	\$229,512	\$253,607	\$253,607	\$253,607
Requirements							
Material and Services	9	0	15,000	0	15,000	15,000	15,000
Capital Outlay	0	7,000	163,555	7,000	222,797	222,797	222,797
Transfers	0	0	0	0	15,810	15,810	15,810
Cont./Unapprop.	0	0	0	0	0	0	0
Total Requirements	\$9	\$7,000	\$178,555	\$7,000	\$253,607	\$253,607	\$253,607
Over/Under (+/-)	152,792	170,870	0	222,512	0	0	0
Ending Fund Balance	\$152,792	\$170,870	\$0	\$222,512	\$0	\$0	\$0

Resources	Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Beginning Fund Balance	1,182,045	1,146,870	1,363,243	1,491,418	2,116,680	2,116,680	2,116,680
Total Revenues	415,428	352,502	226,814	687,262	333,525	333,525	333,525
Total SD Resources Avail.	1,597,473	1,499,372	1,590,057	2,178,680	2,450,205	2,450,205	2,450,205
Total SD Requirements	451,555	7,954	1,590,057	62,000	2,450,205	2,450,205	2,450,205
Total SDC Ending Fund Bal.	1,145,918	1,491,418	0	2,116,680	0	0	0



**Fiscal Year 2018-19
Annual Budget
GO Bond 2015 – Pool Project**



GO BOND 2015 – POOL FUND

Fund Description

In FY15 Carlton voters approved a general obligation bond for \$975,000 to replace the pool house and mechanical systems. The City contributed additional resources to the project from City reserves, Park SDCs, urban renewal, a Ford Family Foundation grant and private fundraising led by a very dedicated group of residents. With project financing, design and engineering, construction, change orders and necessary site improvements the total project cost was between \$1.55 - \$1.6m.

The annual tax rate per \$1,000 of assessed value should average approximate .3943 cents however this figure will fluctuate over the years. The annual principal and interest payments for FY19 is \$58,930.

This Fund is used to account for the financial resources acquired and used for the payment of GO bond debt principal and interest for the construction of the pool house and mechanical systems.

Fund Mission

Provide an accounting of revenues, expenditures and fund balance to pay the General Obligation Bond for the 2015 pool project.

Revenue Assumptions

1. FY18 Beginning Fund Balance – it is assumed that in FY18 this fund will make its third bond payment of \$59,457. In addition, it is estimated that the property tax proceeds and interest will be approximately \$59,385. Therefore, it is projected that the fund will have an FY19 beginning fund balance of \$3,865
2. FY19 estimates \$56,000 in property tax proceeds and \$300 in delinquent tax receipts.

Expenditure Highlights

1. This fund budgets debt service payments to Western Alliance in the amount of \$58,930 including \$25,000 for principal and \$33,930 for interest. The principle will be paid on June 1, 2019 and interest will be paid on December 1, 2018.
2. This fund assumes \$1,235 in contingency from prior property tax receipts that will be held in reserve for future bond payments.



Fund Resources and Requirements

	Actual FY16	Actual FY17	Estimate FY18	Proposed FY19	Approved FY19	Adopted FY19
Resources						
Beginning Fund Balance	0	288,584	4,280	3,865	3,865	3,865
Revenues	1,148,797	55,120	59,457	56,300	56,300	56,300
Transfer: CIF-Parks	122,046	0	0	0	0	0
Transfer: SDC-Parks	187,056	0	0	0	0	0
Transfer: GF-Parks	15,600	0	0	0	0	0
Transfer: CURA		0	0	0	0	0
Total Resources Available	\$0	\$343,704	\$63,737	\$60,165	\$60,165	\$60,165
Requirements						
Material and Services	1,188,422	283,798	0	0	0	0
Debt Service:						
Western Alliance - Principal	30,000	20,000	25,000	25,000	25,000	25,000
Western Alliance - Interest	26,037	35,626	34,872	33,930	33,930	33,930
Contingency	0	0	0	1,235	1,235	1,235
Total Requirements	\$0	\$339,424	\$59,872	\$60,165	\$60,165	\$60,165
Ending Fund Balance	\$229,040	\$4,280	\$3,865	\$0	\$0	\$0

GO Bond 2015 - Pool Project

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
024-000-300000	Beginning Fund Balance	0	288,584	609	4,280	3,865	3,865	3,865
Revenues								
024-000-400200	Current Property Tax	55,748	52,868	60,000	59,000	56,000	56,000	56,000
024-000-400300	Delinquent Property Tax	0	616	525	385	300	300	300
024-000-400400	Interest	3,049	965	100	72	0	0	0
024-000-402000	Donations	65,000	671		0	0	0	0
024-000-403800	GO Bond 2015	975,000	0	0	0	0	0	0
024-000-407000	Grants	50,000	0	0	0	0	0	0
Revenues		\$1,148,797	\$55,120	\$60,625	\$59,457	\$56,300	\$56,300	\$56,300
024-000-602500	Transfer: CIF-Parks	122,046	0	0	0	0	0	
024-000-602510	Transfer: SDC-Parks	187,056	0	0	0	0	0	
024-000-602520	Transfer: GF-Parks (Ladd)	15,600	0	0	0	0	0	
Total Revenues		\$1,473,499	\$55,120	\$60,625	\$59,457	\$56,300	\$56,300	\$56,300
Total Resources		\$1,473,499	\$343,704	\$61,234	\$63,737	\$60,165	\$60,165	\$60,165
GO Bond Fund 2015 - Requirements								
Material and Services								
024-240-610000	Construction Expense	1,188,422	283,798		0	0	0	0
Total Material and Services		\$1,188,422	\$283,798	\$0	\$0	\$0	\$0	\$0
Debt Service								
024-240-610000	Western Alliance - Principal	30,000	20,000	25,000	25,000	25,000	25,000	25,000
024-240-620500	Western Alliance - Interest	26,037	35,626	34,873	34,872	33,930	33,930	33,930
Total Debt Service		\$56,037	\$55,626	\$59,873	\$59,872	\$58,930	\$58,930	\$58,930
Contingency/Unappropriated								
024-240-610000	Operating Contingency	0	0	1,361	0	1,235	1,235	1,235
024-240-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0
Total Contingency/Unappropriated		\$0	\$0	\$1,361	\$0	\$1,235	\$1,235	\$1,235
Total Requirements - GO Bond 2015		\$1,244,459	\$339,424	\$61,234	\$59,872	\$60,165	\$60,165	\$60,165

GO 2015 - Pool Project Bond Fund Revenues and Requirements

Resources	Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Beginning Fund Balance	0	288,584	609	4,280	3,865	3,865	3,865
Revenues	1,148,797	55,120	60,625	59,457	56,300	56,300	56,300
Transfers	324,702	0	0	0	0	0	0
Total Resources	\$1,473,499	\$343,704	\$61,234	\$63,737	\$60,165	\$60,165	\$60,165
Requirements							
Material and Services	1,188,422	283,798	0	0	0	0	0
Debt Service	56,037	55,626	59,873	59,872	58,930	58,930	58,930
Cont./Unapprop.	0	0	1,361	0	1,235	1,235	1,235
Total Requirements	\$1,244,459	\$339,424	\$61,234	\$59,872	\$60,165	\$60,165	\$60,165
Over/Under (+/-)							
Ending Fund Balance	\$229,040	\$4,280	\$0	\$3,865	\$0	\$0	\$0



**Fiscal Year 2018-19
Annual Budget
GO Bond 2018 – Public Safety**



GO BOND 2018 – PUBLIC SAFETY FUND

Fund Description

on May 15th Carlton voters will vote on a general obligation bond for \$2,300,000 to construct a public safety building to house the Carlton Police Department. With project financing, design and engineering, construction, change orders and necessary site improvements the project should close at approximately \$2.3m.

The annual first-year tax rate per \$1,000 of assessed value should average approximate .96 cents however this figure will fluctuate over the remaining years, and average .69 cents per \$1,000 of assessed value. The annual principal and interest payments will average \$143,000-\$155,000 per year.

This Fund is used to account for the financial resources acquired and used for the payment of GO bond debt principal and interest for the construction of the public safety building in FY19.

Fund Mission

Provide an accounting of revenues, expenditures and fund balance to pay the General Obligation bond for the 2018 public safety building project.

Revenue Assumptions

1. The fund assumes most revenue collections will occur in FY19 including GO bond proceeds and contributions from the Capital Improvement Fund project reserves (\$150,000).
2. FY19 Beginning Fund Balance – it is assumed that in FY19 approximately \$2,300,000 will be paid out for construction expenses and the fund will make its first bond payment of \$143,450.
3. FY19 estimates \$143,450 in property tax proceeds.

Expenditure Highlights

1. The fund assumes construction is substantially complete by June 30, 2019 however payments will continue to be made after the start of the new fiscal year.
2. The fund budgets debt service payments to the lender in the amount of \$143,450 including \$48,000 for principal and \$95,450 for interest.



Fund Resources and Requirements

	Proposed FY19	Approved FY19	Adopted FY19
Resources			
Beginning Fund Balance	0	0	0
Revenues	2,443,450	2,443,450	2,443,450
Transfer: CIF-City Hall	150,000	150,000	150,000
Total Resources Available	\$2,593,450	\$2,593,450	\$2,593,450
Requirements			
Material and Services	2,300,000	2,300,000	2,300,000
Debt Service:			
Lender - Principal	48,000	48,000	48,000
Lender - Interest	95,450	95,450	95,450
Contingency	150,000	150,000	150,000
Total Requirements	\$2,593,450	\$2,593,450	\$2,593,450
Ending Fund Balance	\$0	\$0	\$0

GO Bond 2018 - Public Safety

		Proposed	Approved	Adopted
		2018-19	2018-19	2018-19
Resources				
025-000-300000	Beginning Fund Balance	0	0	0
Revenues				
025-000-400200	Current Property Tax	143,450	143,450	143,450
025-000-400300	Delinquent Property Tax	0	0	0
025-000-400400	Interest	0	0	0
025-000-402000	Donations	0	0	0
025-000-403800	GO Bond 2018	2,300,000	2,300,000	2,300,000
025-000-407000	Grants	0	0	0
Revenues		\$2,443,450	\$2,443,450	\$2,443,450
025-000-602500	Transfer: CIF-City Hall	150,000	150,000	150,000
Total Revenues		\$2,593,450	\$2,593,450	\$2,593,450
Total Resources		\$2,593,450	\$2,593,450	\$2,593,450

GO Bond Fund 2018 - Requirements

Material and Services				
025-250-610000	Construction Expense	2,300,000	2,300,000	2,300,000
Total Material and Services		\$2,300,000	\$2,300,000	\$2,300,000
Debt Service				
025-250-610000	Principal	48,000	48,000	48,000
025-250-620500	Interest	95,450	95,450	95,450
Total Debt Service		\$143,450	\$143,450	\$143,450
Contingency/Unappropriated				
025-250-610000	Operating Contingency	150,000	150,000	150,000
025-250-800000	Unapprop. Fund Balance	0	0	0
Total Contingency/Unappropriated		\$150,000	\$150,000	\$150,000
GO Bond 2018 - Public Safety - Total Requirements		\$2,593,450	\$2,593,450	\$2,593,450

GO 2018 - Public Safety Bond Fund Revenues and Requirements

Resources	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Beginning Fund Balance	0	0	0
Revenues	2,443,450	2,443,450	2,443,450
Transfers	150,000	150,000	150,000
Total Resources	\$2,593,450	\$2,593,450	\$2,593,450
Requirements			
Material and Services	2,300,000	2,300,000	2,300,000
Debt Service	143,450	143,450	143,450
Cont./Unapprop.	150,000	150,000	150,000
Total Requirements	\$2,593,450	\$2,593,450	\$2,593,450
Over/Under (+/-)			
Ending Fund Balance	\$0	\$0	\$0



**Fiscal Year 2018-19
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

- The Debt Service Fund contains a reserve of \$155,782 as a condition of the 2006 Water Bond Series. These funds were previously held in the Water Fund and were transferred to the Debt Service Fund in FY15. These funds will be held as unappropriated reserves until the bond is paid off.
- \$31,063 transferred from the General Fund to pay principal and interest on the Citizen Bank Loan.
- \$224,348 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. An additional \$60,000 is included for the new IFA loan for the MLTL Project Number S15008. The exact amount is unknown at this time as the project is still open but will begin making payments in FY19.
- \$135,469 is transferred from the Sewer Fund to pay principal and interest on the OBDD loan and the recent loan to update the Wastewater Facilities Plan.

Fund Resources and Requirements

	Actual FY15	Actual FY16	Actual FY17	Adopted FY18	Estimate FY18	Proposed FY19	Approved FY19	Adopted FY19
Resources								
Beginning Fund Balance	0	158,645	158,645	158,645	158,645	158,645	158,645	158,645
Revenues								
Long Term Debt Proceeds	0	230,000	0	0	0	0	0	0
Transfer: General Fund	29,585	31,063	31,063	31,063	31,063	31,063	31,063	31,063
Transfer: Water Fund	168,040	168,765	163,815	225,000	166,678	224,348	224,348	224,348
Transfer: Sewer Fund	115,500	120,107	123,469	135,000	123,469	135,469	135,469	135,469
Prior Period Adjustment	166,665	0	0	0	0	0	0	0
Total Resources Available	\$479,790	\$708,832	\$476,992	\$549,708	\$479,855	\$549,525	\$549,525	\$549,525



Expenditure Highlights – FY19

	Principal	Interest	Bond Fee	Total
Water Revenue Bonds Series 2007 – US Bank	50,000	27,110	495	77,605
Safe Drinking Water Revolving Loan #S99099 - OBDD	75,463	11,280	0	86,743
Oregon Business Development Department #Y09002	56,707	66,762	0	123,469
Citizens Bank (Rental Properties)	20,854	10,209	0	31,063
IFA Water Loan - Project Number S15008	60,000	TBD	0	60,000
IFA Loan – WW Facilities Plan Update	12,000	TBD	0	12,000
Total	\$275,024	\$115,361	\$495	\$390,880

Debt Service Fund Revenue

Resources		Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
026-000-300000	Beginning Fund Balance	\$158,645	\$158,645	\$158,645	\$158,645	\$158,645	\$158,645	\$158,645
Revenues								
026-000-403600	Long Term Debt Proceeds	230,000	0	0	0	0	0	0
026-000-403700	Transfer: General Fund	31,315	31,063	31,063	31,063	31,063	31,063	31,063
026-000-403800	Transfer: Water Fund	163,765	163,815	225,000	166,678	224,348	224,348	224,348
026-000-403900	Transfer: Sewer Fund	120,107	123,469	135,000	123,469	135,469	135,469	135,469
Total Transfers		\$545,187	\$318,347	\$391,063	\$321,210	\$390,880	\$390,880	\$390,880
Prior Period Adjustment		\$0	\$0	\$0	\$0	\$0	\$0	
Total Resources		\$703,832	\$476,992	\$549,708	\$479,855	\$549,525	\$549,525	\$549,525

Debt Service Fund Requirements		Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Debt Service								
026-260-608000	Fees	7,225	0	0	0	0	0	0
026-260-620415	IFA Loan - Water	0	0	58,322	0	60,000	60,000	60,000
026-260-620420	IFA Loan - Wastewater Fac.	0	0	11,531	0	12,000	12,000	12,000
026-260-620500	Wtr Bnd Sries 2007 (Prin.)	45,000	45,000	50,000	50,000	50,000	50,000	50,000
026-260-620510	Wells Fargo - Principal	88,490	0	0	0	0	0	0
026-260-620520	Wells Fargo Loan - Interest	5,504	0	0	0	0	0	0
026-260-620530	Umpqua Bank - Principal	130,334	0	0	0	0	0	0
026-260-620535	Citizens Bank - Principal	13,282	18,271	19,636	19,636	20,854	20,854	20,854
026-260-620540	Umpqua Bank - Interest	39	0	0	0	0	0	0
026-260-620545	Citizens Bank - Interest	10,893	12,791	11,427	11,427	10,209	10,209	10,209
026-260-620550	Wtr Bnd Sries 2007 (Int.)	33,760	31,623	29,485	29,485	27,110	27,110	27,110
026-260-620600	OBDD SWRL S99099 (Prin)	73,244	73,976	74,716	74,716	75,463	75,463	75,463
026-260-620610	OBDD SWRL S99099 (Int.)	13,499	12,767	12,027	12,027	11,280	11,280	11,280
026-260-620660	Bond Fees	450	450	450	450	495	495	495
026-260-620700	OBDD Y09002-Swr. (Prin.)	48,999	51,444	54,012	54,012	56,707	56,707	56,707
026-260-620710	OBDD Y09002-Swr. (Int.)	74,470	72,025	69,457	69,457	66,762	66,762	66,762
Total Debt Service		\$545,189	\$318,347	\$391,063	\$321,210	\$390,880	\$390,880	\$390,880
Contingency/Unappropriated								
Operating Contingency		0	0	0	0	158,645	158,645	158,645
Unapprop. Fund Balance		0	0	0	0	0	0	0
Total Contingency/Unappropriated		\$0	\$0	\$0	\$0	\$158,645	\$158,645	\$158,645

Debt Service Fund Revenues and Requirements

Resources	Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Beginning Fund Balance	158,647	158,645	158,645	158,645	158,645	158,645	158,645
Revenues	0	0	0	0	0	0	0
Transfers	545,187	318,347	391,063	321,210	390,880	390,880	390,880
Prior Period Adjustment	0	0	0	0	0	0	0
Total Resources	\$703,834	\$476,992	\$549,708	\$479,855	\$549,525	\$549,525	\$549,525
Requirements							
Personal Services	0	0	0	0	0	0	0
Material and Services	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Debt Service	545,189	318,347	391,063	321,210	390,880	390,880	390,880
Cont./Unapprop.	0	0	0	0	158,645	158,645	158,645
Total Requirements	\$545,189	\$318,347	\$391,063	\$321,210	\$549,525	\$549,525	\$549,525
Over/Under (+/-)	158,645	158,645	158,645	158,645	0	0	0
Ending Fund Balance	\$158,645	\$158,645	\$158,645	\$158,645	\$0	\$0	\$0



**Fiscal Year 2018-19
Annual Budget
Vehicle/Equipment Replacement Fund**



Vehicle/Equipment Replacement Fund (VERF)

Fund Description

ORS 294.525 authorizes the establishment of reserve funds. Municipalities, by ordinance or resolution, may establish one or more reserves to hold money 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 no revenues in FY19.

Fund Resources and Requirements

	Actual FY15	Actual FY16	Actual FY17	Adopted FY18	Estimate FY18	Proposed FY19	Approved FY19	Adopted FY19
Resources								
Beginning Fund Balance	64,355	55,809	55,809	56,749	56,749	56,749	56,749	56,749
Total Revenues	36,199	27,765	27,765	0	0	0	0	0
Total Resources Available	100,554	83,574	83,574	56,749	56,749	56,749	56,749	56,749
Requirements								
Capital Outlay	44,745	26,825	26,825	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Reserve for Future Expend	0	0	0	0	56,749	56,749	56,749	56,749
Contingency	0	0	0	56,749	0	0	0	0
Total Requirements	44,745	26,825	26,825	0	0	56,749	56,749	56,749
Ending Fund Balance	\$55,809	\$55,809	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749

Expenditure Highlights

None in FY19.

Vehicle/Equipment Replacement Fund

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
Resources								
027-000-300000	Beginning Fund Balance	\$55,809	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749
Revenues								
027-000-400400	Interest	0	0	0	0	0	0	0
027-000-420420	Equipment Reserve	0	0	0	0	0	0	0
027-000-423423	Sewer Reserve	0	0	0	0	0	0	0
Revenues		0	0	0	0	0	0	0
027-000-401420	Transfer: GF	8,310	0	0	0	0	0	0
027-000-401425	Transfer: GF/Pool House	0	0	0	0	0	0	0
027-000-401440	Transfer WF	8,310	0	0	0	0	0	0
027-000-401450	Trans: GF to Park Res	0	0	0	0	0	0	0
027-000-412422	Transfer: Wtr to Wtr Res	0	0	0	0	0	0	0
027-000-412425	Transfer: Wtr/Eq Res BT	0	0	0	0	0	0	0
027-000-413420	Transfer: Sewer Fund	8,310	0	0	0	0	0	0
027-000-421425	Transfer: Street Fund	2,835	0	0	0	0	0	0
027-000-423425	Transfer: Swr/Eq Res BT	0	0	0	0	0	0	0
027-000-430400	Trans: Wtr SDC/Wtr Res	0	0	0	0	0	0	0
027-000-440400	Trans: Swr SDC/Swr Res	0	0	0	0	0	0	0
Transfers		27,765	0	0	0	0	0	0
Total Revenues		\$27,765	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources		\$83,574	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749

Vehicle/Equipment Replacement Fund Requirements

Capital Outlay								
027-127-620500	PW Bucket Truck	0	0	0	0	0	0	0
027-127-620600	PW Replacement Veh.	0	0	0	0	0	0	0
027-127-620605	John Deere Tractor	0	0	0	0	0	0	0
027-127-620610	Mower - Zero Turn	26,825	0	0	0	0	0	0
Total Capital Outlay		\$26,825	\$0	\$0	\$0	\$0	\$0	\$0
Reserves								
027-127-650000	Reserved for Future Expenditure	0	0	0	56,749	56,749	56,749	56,749
Reserves		\$0	\$0	\$0	\$56,749	\$56,749	\$56,749	\$56,749
Transfers								
027-127-630001	CIF: City Hall Reserve	0	0	0	0	0	0	0
027-127-630005	CIF: Water Projects	0	0	0	0	0	0	0
027-127-630007	CIF: Sewer Projects	0	0	0	0	0	0	0
027-127-630009	CIF: Park Projects	0	0	0	0	0	0	0
027-127-600422	Wtr Res for Water Tie-In	0	0	0	0	0	0	0
027-127-600424	Park Res for Band Shelter	0	0	0	0	0	0	0
027-127-600427	PW Bldg Res/Pole Bldg	0	0	0	0	0	0	0
027-127-600428	Trans: Cap Imprv Prof Svcs	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency/Unappropriated								
027-127-640000	Operating Contingency	0	56,749	56,749	56,749	0	0	0
Total Cont./Unappropriated		\$0	\$56,749	\$56,749	\$56,749	\$0	\$0	\$0

Vehicle/Equipment Replacement Fund Revenues and Requirements

Resources	Actual 2015-16	Actual 2016-17	Adopted 2017-18	Estimate 2017-18	Proposed 2018-19	Approved 2018-19	Adopted 2018-19
Beginning Fund Balance	55,809	56,749	56,749	56,749	56,749	56,749	56,749
Revenues	0	0	0	0	0	0	0
Transfers	27,765	0	0	0	0	0	0
Total Resources	\$83,574	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749
Requirements							
Capital Outlay	26,825	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Reserves	0	0	0	56,749	56,749	56,749	56,749
Cont./Unapprop.	0	56,749	56,749		0	0	0
Total Requirements	\$26,825	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749
Over/Under (+/-)	56,749	0	0	0	0	0	0
Ending Fund Balance	\$56,749	\$0	\$0	\$0	\$0	\$0	\$0



**Fiscal Year 2018-19
Annual Budget
Appendices**

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

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

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

Administration - The group of departments that include 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 1st. 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 is 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 - A written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

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

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

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

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

Budget Message - Written explanation of the principle budget items, an outline of the City's experience and its current financial status, and 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 the passage of a resolution. This budget resolution is the guiding document for compliance with the 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 principal bond retirements and does not include a budget for amortization or depreciation.

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

Capital Improvement Project – Any project having assets of significant value and having a useful life of five years or more. Capital projects include expenditures, which result in the acquisition of land, improvements to existing facilities, and construction of streets, sewers, storm drains, parks, street lighting, and other public facilities.

Capital Outlay - Items 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, stormwater systems, and facilities.

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

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

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

Charges for Service - A fee charged for services to the party or parties who directly 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 principal and interest payments.

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

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

Deficit – The excess of expenditures over revenues.

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

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

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

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

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

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

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

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

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

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

GIS - Geographic Information Services.

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

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

Indicators - Desired output-oriented accomplishments 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 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 the assessed value of the property and is used as the source of monies to support various funds.

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

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

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

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

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

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

Reserves and Volunteers – Police reserves and volunteers.

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

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

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

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

Special Assessments - A way to finance a local improvement 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 rainwater which is directed to a separate pipe and drainage system.

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

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

Taxes - Compulsory charges levied by a government for 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 the assessed value of taxable property.

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

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

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

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

Un-appropriated Fund Balance - Amount set aside in the budget to be carried over for the next fiscal year's budget. It provides the City with cash until tax money or other revenues are received in the year. This amount cannot be used in the current fiscal year except under specific conditions 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 - Fiscal Year 2019**

GRADE	PERIOD	A	B	C	D	E	F	G	H	15th year	20th year	25th year
1	YEARLY	27,157.35	27,836.28	28,532.19	29,245.49	29,976.63	30,726.04	31,494.20	32,281.55	33,088.59	33,915.80	34,763.70
	MONTHLY	2,263.11	2,319.69	2,377.68	2,437.12	2,498.05	2,560.50	2,624.52	2,690.13	2,757.38	2,826.32	2,896.97
	BI-MONTHLY	1131.56	1159.84	1188.84	1218.56	1249.03	1280.25	1312.26	1345.06	1378.69	1413.16	1448.49
	HOURLY	13.0564	13.3828	13.7174	14.0603	14.4118	14.7721	15.1414	15.5200	15.9080	16.3057	16.7133
2	YEARLY	27,836.28	28,532.19	29,245.49	29,976.63	30,726.04	31,494.20	32,281.55	33,088.59	33,915.80	34,763.70	35,632.79
	MONTHLY	2,319.69	2,377.68	2,437.12	2,498.05	2,560.50	2,624.52	2,690.13	2,757.38	2,826.32	2,896.97	2,969.40
	BI-MONTHLY	1159.84	1188.84	1218.56	1249.03	1280.25	1312.26	1345.06	1378.69	1413.16	1448.49	1484.70
	HOURLY	13.3828	13.7174	14.0603	14.4118	14.7721	15.1414	15.5200	15.9080	16.3057	16.7133	17.1311
3	YEARLY	28,532.19	29,245.49	29,976.63	30,726.04	31,494.20	32,281.55	33,088.59	33,915.80	34,763.70	35,632.79	36,523.61
	MONTHLY	2,377.68	2,437.12	2,498.05	2,560.50	2,624.52	2,690.13	2,757.38	2,826.32	2,896.97	2,969.40	3,043.63
	BI-MONTHLY	1188.84	1218.56	1249.03	1280.25	1312.26	1345.06	1378.69	1413.16	1448.49	1484.70	1521.82
	HOURLY	13.7174	14.0603	14.4118	14.7721	15.1414	15.5200	15.9080	16.3057	16.7133	17.1311	17.5594
4	YEARLY	29,245.49	29,976.63	30,726.04	31,494.20	32,281.55	33,088.59	33,915.80	34,763.70	35,632.79	36,523.61	37,436.70
	MONTHLY	2,437.12	2,498.05	2,560.50	2,624.52	2,690.13	2,757.38	2,826.32	2,896.97	2,969.40	3,043.63	3,119.73
	BI-MONTHLY	1218.56	1249.03	1280.25	1312.26	1345.06	1378.69	1413.16	1448.49	1484.70	1521.82	1559.86
	HOURLY	14.0603	14.4118	14.7721	15.1414	15.5200	15.9080	16.3057	16.7133	17.1311	17.5594	17.9984
5	YEARLY	29,976.63	30,726.04	31,494.20	32,281.55	33,088.59	33,915.80	34,763.70	35,632.79	36,523.61	37,436.70	38,372.62
	MONTHLY	2,498.05	2,560.50	2,624.52	2,690.13	2,757.38	2,826.32	2,896.97	2,969.40	3,043.63	3,119.73	3,197.72
	BI-MONTHLY	1249.03	1280.25	1312.26	1345.06	1378.69	1413.16	1448.49	1484.70	1521.82	1559.86	1638.83
	HOURLY	14.4118	14.7721	15.1414	15.5200	15.9080	16.3057	16.7133	17.1311	17.5594	17.9984	18.4484
6	YEARLY	30,726.04	31,494.20	32,281.55	33,088.59	33,915.80	34,763.70	35,632.79	36,523.61	37,436.70	38,372.62	39,331.93
	MONTHLY	2,560.50	2,624.52	2,690.13	2,757.38	2,826.32	2,896.97	2,969.40	3,043.63	3,119.73	3,197.72	3,277.66
	BI-MONTHLY	1280.25	1312.26	1345.06	1378.69	1413.16	1448.49	1484.70	1521.82	1559.86	1598.86	1638.83
	HOURLY	14.7721	15.1414	15.5200	15.9080	16.3057	16.7133	17.1311	17.5594	17.9984	18.4484	18.9096
7	YEARLY	31,494.20	32,281.55	33,088.59	33,915.80	34,763.70	35,632.79	36,523.61	37,436.70	38,372.62	39,331.93	40,315.23
	MONTHLY	2,624.52	2,690.13	2,757.38	2,826.32	2,896.97	2,969.40	3,043.63	3,119.73	3,197.72	3,277.66	3,359.60
	BI-MONTHLY	1312.26	1345.06	1378.69	1413.16	1448.49	1484.70	1521.82	1559.86	1598.86	1638.83	1679.80
	HOURLY	15.1414	15.5200	15.9080	16.3057	16.7133	17.1311	17.5594	17.9984	18.4484	18.9096	19.3823
Park Maintenance	YEARLY	32,281.55	33,088.59	33,915.80	34,763.70	35,632.79	36,523.61	37,436.70	38,372.62	39,331.93	40,315.23	41,323.11
	MONTHLY	2,690.13	2,757.38	2,826.32	2,896.97	2,969.40	3,043.63	3,119.73	3,197.72	3,277.66	3,359.60	3,443.59
	BI-MONTHLY	1345.06	1378.69	1413.16	1448.49	1484.70	1521.82	1559.86	1598.86	1638.83	1679.80	1721.80
	HOURLY	15.5200	15.9080	16.3057	16.7133	17.1311	17.5594	17.9984	18.4484	18.9096	19.3823	19.8669
8	YEARLY	33,088.59	33,915.80	34,763.70	35,632.79	36,523.61	37,436.70	38,372.62	39,331.93	40,315.23	41,323.11	42,356.19
	MONTHLY	2,757.38	2,826.32	2,896.97	2,969.40	3,043.63	3,119.73	3,197.72	3,277.66	3,359.60	3,443.59	3,529.68
	BI-MONTHLY	1378.69	1413.16	1448.49	1484.70	1521.82	1559.86	1598.86	1638.83	1679.80	1721.80	1764.84
	HOURLY	15.9080	16.3057	16.7133	17.1311	17.5594	17.9984	18.4484	18.9096	19.3823	19.8669	20,3636
9	YEARLY	33,915.80	34,763.70	35,632.79	36,523.61	37,436.70	38,372.62	39,331.93	40,315.23	41,323.11	42,356.19	43,415.10
	MONTHLY	2,826.32	2,896.97	2,969.40	3,043.63	3,119.73	3,197.72	3,277.66	3,359.60	3,443.59	3,529.68	3,617.92
	BI-MONTHLY	1413.16	1448.49	1484.70	1521.82	1559.86	1598.86	1638.83	1679.80	1721.80	1764.84	1808.96
	HOURLY	16.3057	16.7133	17.1311	17.5594	17.9984	18.4484	18.9096	19.3823	19.8669	20,3636	20,8726
10	YEARLY	34,763.70	35,632.79	36,523.61	37,436.70	38,372.62	39,331.93	40,315.23	41,323.11	42,356.19	43,415.10	44,500.47
	MONTHLY	2,896.97	2,969.40	3,043.63	3,119.73	3,197.72	3,277.66	3,359.60	3,443.59	3,529.68	3,617.92	3,708.37
	BI-MONTHLY	1448.49	1484.70	1521.82	1559.86	1598.86	1638.83	1679.80	1721.80	1764.84	1808.96	1854.19
	HOURLY	16.7133	17.1311	17.5594	17.9984	18.4484	18.9096	19.3823	19.8669	20,3636	20,8726	21,3945
Planning/AP Clerk	YEARLY	34,763.70	35,632.79	36,523.61	37,436.70	38,372.62	39,331.93	40,315.23	41,323.11	42,356.19	43,415.10	44,500.47
	MONTHLY	2,896.97	2,969.40	3,043.63	3,119.73	3,197.72	3,277.66	3,359.60	3,443.59	3,529.68	3,617.92	3,708.37
	BI-MONTHLY	1448.49	1484.70	1521.82	1559.86	1598.86	1638.83	1679.80	1721.80	1764.84	1808.96	1854.19
	HOURLY	16.7133	17.1311	17.5594	17.9984	18.4484	18.9096	19.3823	19.8669	20,3636	20,8726	21,3945

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 - Fiscal Year 2019**

GRADE	PERIOD	A	B	C	D	E	F	G	H	15th year	20th year	25th year
12	YEARLY	35,632.79	36,523.61	37,436.70	38,372.62	39,331.93	40,315.23	41,323.11	42,356.19	43,415.10	44,500.47	45,612.99
	MONTHLY	2,969.40	3,043.63	3,119.73	3,197.72	3,277.66	3,359.60	3,443.59	3,529.68	3,617.92	3,708.37	3,801.08
	BI-MONTHLY	1484.70	1521.82	1559.86	1598.86	1638.83	1679.80	1721.80	1764.84	1808.96	1854.19	1900.54
	HOURLY	17,131.1	17,559.4	17,998.4	18,448.4	18,909.6	19,382.3	19,869.9	20,363.6	20,872.6	21,394.5	21,929.3
13	YEARLY	36,523.61	37,436.70	38,372.62	39,331.93	40,315.23	41,323.11	42,356.19	43,415.10	44,500.47	45,612.99	46,753.31
	MONTHLY	3,043.63	3,119.73	3,197.72	3,277.66	3,359.60	3,443.59	3,529.68	3,617.92	3,708.37	3,801.08	3,896.11
	BI-MONTHLY	1521.82	1559.86	1598.86	1638.83	1679.80	1721.80	1764.84	1808.96	1854.19	1900.54	1948.05
	HOURLY	17,559.4	17,998.4	18,448.4	18,909.6	19,382.3	19,869.9	20,363.6	20,872.6	21,394.5	21,929.3	22,477.6
14	YEARLY	37,436.70	38,372.62	39,331.93	40,315.23	41,323.11	42,356.19	43,415.10	44,500.47	45,612.99	46,753.31	47,922.14
	MONTHLY	3,119.73	3,197.72	3,277.66	3,359.60	3,443.59	3,529.68	3,617.92	3,708.37	3,801.08	3,896.11	3,993.51
	BI-MONTHLY	1559.86	1598.86	1638.83	1679.80	1721.80	1764.84	1808.96	1854.19	1900.54	1948.05	1996.76
	HOURLY	17,998.4	18,448.4	18,909.6	19,382.3	19,869.9	20,363.6	20,872.6	21,394.5	21,929.3	22,477.6	23,039.5
15	YEARLY	38,372.62	39,331.93	40,315.23	41,323.11	42,356.19	43,415.10	44,500.47	45,612.99	46,753.31	47,922.14	49,120.20
	MONTHLY	3,197.72	3,277.66	3,359.60	3,443.59	3,529.68	3,617.92	3,708.37	3,801.08	3,896.11	3,993.51	4,093.35
	BI-MONTHLY	1598.86	1638.83	1679.80	1721.80	1764.84	1808.96	1854.19	1900.54	1948.05	1996.76	2046.67
	HOURLY	18,448.4	18,909.6	19,382.3	19,869.9	20,363.6	20,872.6	21,394.5	21,929.3	22,477.6	23,039.5	23,615.5
16	YEARLY	39,331.93	40,315.23	41,323.11	42,356.19	43,415.10	44,500.47	45,612.99	46,753.31	47,922.14	49,120.20	50,348.20
	MONTHLY	3,277.66	3,359.60	3,443.59	3,529.68	3,617.92	3,708.37	3,801.08	3,896.11	3,993.51	4,093.35	4,195.68
	BI-MONTHLY	1638.83	1679.80	1721.80	1764.84	1808.96	1854.19	1900.54	1948.05	1996.76	2046.67	2097.84
	HOURLY	18,909.6	19,382.3	19,869.9	20,363.6	20,872.6	21,394.5	21,929.3	22,477.6	23,039.5	23,615.5	24,205.9
17	YEARLY	40,315.23	41,323.11	42,356.19	43,415.10	44,500.47	45,612.99	46,753.31	47,922.14	49,120.20	50,348.20	51,606.91
	MONTHLY	3,359.60	3,443.59	3,529.68	3,617.92	3,708.37	3,801.08	3,896.11	3,993.51	4,093.35	4,195.68	4,300.58
	BI-MONTHLY	1679.80	1721.80	1764.84	1808.96	1854.19	1900.54	1948.05	1996.76	2046.67	2097.84	2150.29
	HOURLY	19,382.3	19,869.9	20,363.6	20,872.6	21,394.5	21,929.3	22,477.6	23,039.5	23,615.5	24,205.9	24,811.0
18	YEARLY	41,323.11	42,356.19	43,415.10	44,500.47	45,612.99	46,753.31	47,922.14	49,120.20	50,348.20	51,606.91	52,897.08
	MONTHLY	3,443.59	3,529.68	3,617.92	3,708.37	3,801.08	3,896.11	3,993.51	4,093.35	4,195.68	4,300.58	4,408.09
	BI-MONTHLY	1721.80	1764.84	1808.96	1854.19	1900.54	1948.05	1996.76	2046.67	2097.84	2150.29	2204.04
	HOURLY	19,869.9	20,363.6	20,872.6	21,394.5	21,929.3	22,477.6	23,039.5	23,615.5	24,205.9	24,811.0	25,431.3
19	YEARLY	42,356.19	43,415.10	44,500.47	45,612.99	46,753.31	47,922.14	49,120.20	50,348.20	51,606.91	52,897.08	54,219.51
	MONTHLY	3,529.68	3,617.92	3,708.37	3,801.08	3,896.11	3,993.51	4,093.35	4,195.68	4,300.58	4,408.09	4,518.29
	BI-MONTHLY	1764.84	1808.96	1854.19	1900.54	1948.05	1996.76	2046.67	2097.84	2150.29	2204.04	2259.15
	HOURLY	20,363.6	20,872.6	21,394.5	21,929.3	22,477.6	23,039.5	23,615.5	24,205.9	24,811.0	25,431.3	26,067.1
20	YEARLY	43,415.10	44,500.47	45,612.99	46,753.31	47,922.14	49,120.20	50,348.20	51,606.91	52,897.08	54,219.51	55,574.99
	MONTHLY	3,617.92	3,708.37	3,801.08	3,896.11	3,993.51	4,093.35	4,195.68	4,300.58	4,408.09	4,518.29	4,631.25
	BI-MONTHLY	1808.96	1854.19	1900.54	1948.05	1996.76	2046.67	2097.84	2150.29	2204.04	2259.15	2315.62
	HOURLY	20,872.6	21,394.5	21,929.3	22,477.6	23,039.5	23,615.5	24,205.9	24,811.0	25,431.3	26,067.1	26,718.7
21	YEARLY	44,500.47	45,612.99	46,753.31	47,922.14	49,120.20	50,348.20	51,606.91	52,897.08	54,219.51	55,574.99	56,964.37
	MONTHLY	3,708.37	3,801.08	3,896.11	3,993.51	4,093.35	4,195.68	4,300.58	4,408.09	4,518.29	4,631.25	4,747.03
	BI-MONTHLY	1854.19	1900.54	1948.05	1996.76	2046.67	2097.84	2150.29	2204.04	2259.15	2315.62	2373.52
	HOURLY	21,394.5	21,929.3	22,477.6	23,039.5	23,615.5	24,205.9	24,811.0	25,431.3	26,067.1	26,718.7	27,386.7
22	YEARLY	45,612.99	46,753.31	47,922.14	49,120.20	50,348.20	51,606.91	52,897.08	54,219.51	55,574.99	56,964.37	58,388.48
	MONTHLY	3,801.08	3,896.11	3,993.51	4,093.35	4,195.68	4,300.58	4,408.09	4,518.29	4,631.25	4,747.03	4,865.71
	BI-MONTHLY	1900.54	1948.05	1996.76	2046.67	2097.84	2150.29	2204.04	2259.15	2315.62	2373.52	2432.85
	HOURLY	21,929.3	22,477.6	23,039.5	23,615.5	24,205.9	24,811.0	25,431.3	26,067.1	26,718.7	27,386.7	28,071.4

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 - Fiscal Year 2019**

GRADE	PERIOD	A	B	C	D	E	F	G	H	15th year	20th year	25th year
23	YEARLY	46,753.31	47,922.14	49,120.20	50,348.20	51,606.91	52,897.08	54,219.51	55,574.99	56,964.37	58,388.48	59,848.19
	MONTHLY	3,896.11	3,993.51	4,093.35	4,195.68	4,300.58	4,408.09	4,518.29	4,631.25	4,747.03	4,865.71	4,987.35
	BI-MONTHLY	1948.05	1996.76	2046.67	2097.84	2150.29	2204.04	2259.15	2315.62	2373.52	2432.85	2493.67
	HOURLY	22,477.6	23,039.5	23,615.5	24,205.9	24,811.0	25,431.3	26,067.1	26,718.7	27,386.7	28,071.4	28,773.2
24	YEARLY	47,922.14	49,120.20	50,348.20	51,606.91	52,897.08	54,219.51	55,574.99	56,964.37	58,388.48	59,848.19	61,344.39
	MONTHLY	3,993.51	4,093.35	4,195.68	4,300.58	4,408.09	4,518.29	4,631.25	4,747.03	4,865.71	4,987.35	5,112.03
	BI-MONTHLY	1996.76	2046.67	2097.84	2150.29	2204.04	2259.15	2315.62	2373.52	2432.85	2493.67	2556.02
	HOURLY	23,039.5	23,615.5	24,205.9	24,811.0	25,431.3	26,067.1	26,718.7	27,386.7	28,071.4	28,773.2	29,492.5
25 Police Officer	YEARLY	49,120.20	50,348.20	51,606.91	52,897.08	54,219.51	55,574.99	56,964.37	58,388.48	59,848.19	61,344.39	62,878.00
	MONTHLY	4,093.35	4,195.68	4,300.58	4,408.09	4,518.29	4,631.25	4,747.03	4,865.71	4,987.35	5,112.03	5,239.83
	BI-MONTHLY	2046.67	2097.84	2150.29	2204.04	2259.15	2315.62	2373.52	2432.85	2493.67	2556.02	2619.92
	HOURLY	23,615.5	24,205.9	24,811.0	25,431.3	26,067.1	26,718.7	27,386.7	28,071.4	28,773.2	29,492.5	30,229.8
26	YEARLY	50,348.20	51,606.91	52,897.08	54,219.51	55,574.99	56,964.37	58,388.48	59,848.19	61,344.39	62,878.00	64,449.95
	MONTHLY	4,195.68	4,300.58	4,408.09	4,518.29	4,631.25	4,747.03	4,865.71	4,987.35	5,112.03	5,239.83	5,370.83
	BI-MONTHLY	2097.84	2150.29	2204.04	2259.15	2315.62	2373.52	2432.85	2493.67	2556.02	2619.92	2685.41
	HOURLY	24,205.9	24,811.0	25,431.3	26,067.1	26,718.7	27,386.7	28,071.4	28,773.2	29,492.5	30,229.8	30,985.6
27	YEARLY	51,606.91	52,897.08	54,219.51	55,574.99	56,964.37	58,388.48	59,848.19	61,344.39	62,878.00	64,449.95	66,061.20
	MONTHLY	4,300.58	4,408.09	4,518.29	4,631.25	4,747.03	4,865.71	4,987.35	5,112.03	5,239.83	5,370.83	5,505.10
	BI-MONTHLY	2150.29	2204.04	2259.15	2315.62	2373.52	2432.85	2493.67	2556.02	2619.92	2685.41	2752.55
	HOURLY	24,811.0	25,431.3	26,067.1	26,718.7	27,386.7	28,071.4	28,773.2	29,492.5	30,229.8	30,985.6	31,760.2
28 Police Sergeant	YEARLY	52,897.08	54,219.51	55,574.99	56,964.37	58,388.48	59,848.19	61,344.39	62,878.00	64,449.95	66,061.20	67,712.73
	MONTHLY	4,408.09	4,518.29	4,631.25	4,747.03	4,865.71	4,987.35	5,112.03	5,239.83	5,370.83	5,505.10	5,642.73
	BI-MONTHLY	2204.04	2259.15	2315.62	2373.52	2432.85	2493.67	2556.02	2619.92	2685.41	2752.55	2821.36
	HOURLY	25,431.3	26,067.1	26,718.7	27,386.7	28,071.4	28,773.2	29,492.5	30,229.8	30,985.6	31,760.2	32,554.2
29	YEARLY	54,219.51	55,574.99	56,964.37	58,388.48	59,848.19	61,344.39	62,878.00	64,449.95	66,061.20	67,712.73	69,405.55
	MONTHLY	4,518.29	4,631.25	4,747.03	4,865.71	4,987.35	5,112.03	5,239.83	5,370.83	5,505.10	5,642.73	5,783.80
	BI-MONTHLY	2259.15	2315.62	2373.52	2432.85	2493.67	2556.02	2619.92	2685.41	2752.55	2821.36	2891.90
	HOURLY	26,067.1	26,718.7	27,386.7	28,071.4	28,773.2	29,492.5	30,229.8	30,985.6	31,760.2	32,554.2	33,368.1
30	YEARLY	55,574.99	56,964.37	58,388.48	59,848.19	61,344.39	62,878.00	64,449.95	66,061.20	67,712.73	69,405.55	71,140.69
	MONTHLY	4,631.25	4,747.03	4,865.71	4,987.35	5,112.03	5,239.83	5,370.83	5,505.10	5,642.73	5,783.80	5,928.39
	BI-MONTHLY	2315.62	2373.52	2432.85	2493.67	2556.02	2619.92	2685.41	2752.55	2821.36	2891.90	2964.20
	HOURLY	26,718.7	27,386.7	28,071.4	28,773.2	29,492.5	30,229.8	30,985.6	31,760.2	32,554.2	33,368.1	34,202.3
31	YEARLY	56,964.37	58,388.48	59,848.19	61,344.39	62,878.00	64,449.95	66,061.20	67,712.73	69,405.55	71,140.69	72,919.21
	MONTHLY	4,747.03	4,865.71	4,987.35	5,112.03	5,239.83	5,370.83	5,505.10	5,642.73	5,783.80	5,928.39	6,076.60
	BI-MONTHLY	2373.52	2432.85	2493.67	2556.02	2619.92	2685.41	2752.55	2821.36	2891.90	2964.20	3038.30
	HOURLY	27,386.7	28,071.4	28,773.2	29,492.5	30,229.8	30,985.6	31,760.2	32,554.2	33,368.1	34,202.3	35,057.3
32	YEARLY	58,388.48	59,848.19	61,344.39	62,878.00	64,449.95	66,061.20	67,712.73	69,405.55	71,140.69	72,919.21	74,742.19
	MONTHLY	4,865.71	4,987.35	5,112.03	5,239.83	5,370.83	5,505.10	5,642.73	5,783.80	5,928.39	6,076.60	6,228.52
	BI-MONTHLY	2432.85	2493.67	2556.02	2619.92	2685.41	2752.55	2821.36	2891.90	2964.20	3038.30	3114.26
	HOURLY	28,071.4	28,773.2	29,492.5	30,229.8	30,985.6	31,760.2	32,554.2	33,368.1	34,202.3	35,057.3	35,933.7
33 Finance Director	YEARLY	59,848.19	61,344.39	62,878.00	64,449.95	66,061.20	67,712.73	69,405.55	71,140.69	72,919.21	74,742.19	76,610.74
	MONTHLY	4,987.35	5,112.03	5,239.83	5,370.83	5,505.10	5,642.73	5,783.80	5,928.39	6,076.60	6,228.52	6,384.23
	BI-MONTHLY	2493.67	2556.02	2619.92	2685.41	2752.55	2821.36	2891.90	2964.20	3038.30	3114.26	3192.11
	HOURLY	28,773.2	29,492.5	30,229.8	30,985.6	31,760.2	32,554.2	33,368.1	34,202.3	35,057.3	35,933.7	36,832.1

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 - Fiscal Year 2019**

GRADE	PERIOD	A	B	C	D	E	F	G	H	15th year	20th year	25th year
34	YEARLY	61,344.39	62,878.00	64,449.95	66,061.20	67,712.73	69,405.55	71,140.69	72,919.21	74,742.19	76,610.74	78,526.01
	MONTHLY	5,112.03	5,239.83	5,370.83	5,505.10	5,642.73	5,783.80	5,928.39	6,076.60	6,228.52	6,384.23	6,543.83
	BI-MONTHLY	2,556.02	2,619.92	2,685.41	2,752.55	2,821.36	2,891.90	2,964.20	3,038.30	3,114.26	3,192.11	3,271.92
	HOURLY	29.4925	30.2298	30.9856	31.7602	32.5542	33.3681	34.2023	35.0573	35.9337	36.8321	37.7529
35	YEARLY	62,878.00	64,449.95	66,061.20	67,712.73	69,405.55	71,140.69	72,919.21	74,742.19	76,610.74	78,526.01	80,489.16
	MONTHLY	5,239.83	5,370.83	5,505.10	5,642.73	5,783.80	5,928.39	6,076.60	6,228.52	6,384.23	6,543.83	6,707.43
	BI-MONTHLY	2,619.92	2,685.41	2,752.55	2,821.36	2,891.90	2,964.20	3,038.30	3,114.26	3,192.11	3,271.92	3,353.72
	HOURLY	30.2298	30.9856	31.7602	32.5542	33.3681	34.2023	35.0573	35.9337	36.8321	37.7529	38.6967
36	YEARLY	64,449.95	66,061.20	67,712.73	69,405.55	71,140.69	72,919.21	74,742.19	76,610.74	78,526.01	80,489.16	82,501.39
	MONTHLY	5,370.83	5,505.10	5,642.73	5,783.80	5,928.39	6,076.60	6,228.52	6,384.23	6,543.83	6,707.43	6,875.12
	BI-MONTHLY	2,685.41	2,752.55	2,821.36	2,891.90	2,964.20	3,038.30	3,114.26	3,192.11	3,271.92	3,353.72	3,437.56
	HOURLY	30.9856	31.7602	32.5542	33.3681	34.2023	35.0573	35.9337	36.8321	37.7529	38.6967	39.6641
37	YEARLY	66,061.20	67,712.73	69,405.55	71,140.69	72,919.21	74,742.19	76,610.74	78,526.01	80,489.16	82,501.39	84,563.92
	MONTHLY	5,505.10	5,642.73	5,783.80	5,928.39	6,076.60	6,228.52	6,384.23	6,543.83	6,707.43	6,875.12	7,046.99
	BI-MONTHLY	2,752.55	2,821.36	2,891.90	2,964.20	3,038.30	3,114.26	3,192.11	3,271.92	3,353.72	3,437.56	3,523.50
	HOURLY	31.7602	32.5542	33.3681	34.2023	35.0573	35.9337	36.8321	37.7529	38.6967	39.6641	40.6557
38	YEARLY	67,712.73	69,405.55	71,140.69	72,919.21	74,742.19	76,610.74	78,526.01	80,489.16	82,501.39	84,563.92	86,678.02
	MONTHLY	5,642.73	5,783.80	5,928.39	6,076.60	6,228.52	6,384.23	6,543.83	6,707.43	6,875.12	7,046.99	7,223.17
	BI-MONTHLY	2,821.36	2,891.90	2,964.20	3,038.30	3,114.26	3,192.11	3,271.92	3,353.72	3,437.56	3,523.50	3,611.58
	HOURLY	32.5542	33.3681	34.2023	35.0573	35.9337	36.8321	37.7529	38.6967	39.6641	40.6557	41.6721
39	YEARLY	69,405.55	71,140.69	72,919.21	74,742.19	76,610.74	78,526.01	80,489.16	82,501.39	84,563.92	86,678.02	88,844.97
	MONTHLY	5,783.80	5,928.39	6,076.60	6,228.52	6,384.23	6,543.83	6,707.43	6,875.12	7,046.99	7,223.17	7,403.75
	BI-MONTHLY	2,891.90	2,964.20	3,038.30	3,114.26	3,192.11	3,271.92	3,353.72	3,437.56	3,523.50	3,611.58	3,701.87
	HOURLY	33.3681	34.2023	35.0573	35.9337	36.8321	37.7529	38.6967	39.6641	40.6557	41.6721	42.7139
40	YEARLY	71,140.69	72,919.21	74,742.19	76,610.74	78,526.01	80,489.16	82,501.39	84,563.92	86,678.02	88,844.97	91,066.10
	MONTHLY	5,928.39	6,076.60	6,228.52	6,384.23	6,543.83	6,707.43	6,875.12	7,046.99	7,223.17	7,403.75	7,588.84
	BI-MONTHLY	2,964.20	3,038.30	3,114.26	3,192.11	3,271.92	3,353.72	3,437.56	3,523.50	3,611.58	3,701.87	3,794.42
	HOURLY	34.2023	35.0573	35.9337	36.8321	37.7529	38.6967	39.6641	40.6557	41.6721	42.7139	43.7818
41	YEARLY	72,919.21	74,742.19	76,610.74	78,526.01	80,489.16	82,501.39	84,563.92	86,678.02	88,844.97	91,066.10	93,342.75
	MONTHLY	6,076.60	6,228.52	6,384.23	6,543.83	6,707.43	6,875.12	7,046.99	7,223.17	7,403.75	7,588.84	7,778.56
	BI-MONTHLY	3,038.30	3,114.26	3,192.11	3,271.92	3,353.72	3,437.56	3,523.50	3,611.58	3,701.87	3,794.42	3,889.28
	HOURLY	35.0573	35.9337	36.8321	37.7529	38.6967	39.6641	40.6557	41.6721	42.7139	43.7818	44.8763
42	YEARLY	74,742.19	76,610.74	78,526.01	80,489.16	82,501.39	84,563.92	86,678.02	88,844.97	91,066.10	93,342.75	95,676.32
	MONTHLY	6,228.52	6,384.23	6,543.83	6,707.43	6,875.12	7,046.99	7,223.17	7,403.75	7,588.84	7,778.56	7,973.03
	BI-MONTHLY	3,114.26	3,192.11	3,271.92	3,353.72	3,437.56	3,523.50	3,611.58	3,701.87	3,794.42	3,889.28	3,986.51
	HOURLY	35.9337	36.8321	37.7529	38.6967	39.6641	40.6557	41.6721	42.7139	43.7818	44.8763	45.9982
43	YEARLY	76,610.74	78,526.01	80,489.16	82,501.39	84,563.92	86,678.02	88,844.97	91,066.10	93,342.75	95,676.32	98,068.23
	MONTHLY	6,384.23	6,543.83	6,707.43	6,875.12	7,046.99	7,223.17	7,403.75	7,588.84	7,778.56	7,973.03	8,172.35
	BI-MONTHLY	3,192.11	3,271.92	3,353.72	3,437.56	3,523.50	3,611.58	3,701.87	3,794.42	3,889.28	3,986.51	4,086.18
	HOURLY	36.8321	37.7529	38.6967	39.6641	40.6557	41.6721	42.7139	43.7818	44.8763	45.9982	47.1482
44	YEARLY	78,526.01	80,489.16	82,501.39	84,563.92	86,678.02	88,844.97	91,066.10	93,342.75	95,676.32	98,068.23	100,519.93
	MONTHLY	6,543.83	6,707.43	6,875.12	7,046.99	7,223.17	7,403.75	7,588.84	7,778.56	7,973.03	8,172.35	8,376.66
	BI-MONTHLY	3,271.92	3,353.72	3,437.56	3,523.50	3,611.58	3,701.87	3,794.42	3,889.28	3,986.51	4,086.18	4,188.33
	HOURLY	37.7529	38.6967	39.6641	40.6557	41.6721	42.7139	43.7818	44.8763	45.9982	47.1482	48.3269

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 - Fiscal Year 2019**

GRADE	PERIOD	A	B	C	D	E	F	G	H	15th year	20th year	25th year
45	YEARLY	80,489.16	82,501.39	84,563.92	86,678.02	88,844.97	91,066.10	93,342.75	95,676.32	98,068.23	100,519.93	103,032.93
	MONTHLY	6,707.43	6,875.12	7,046.99	7,223.17	7,403.75	7,588.84	7,778.56	7,973.03	8,172.35	8,376.66	8,586.08
	BI-MONTHLY	3353.72	3437.56	3523.50	3611.58	3701.87	3794.42	3889.28	3986.51	4086.18	4188.33	4293.04
	HOURLY	38.6967	39.6641	40.6557	41.6721	42.7139	43.7818	44.8763	45.9982	47.1482	48.3269	49.5351
46	YEARLY	82,501.39	84,563.92	86,678.02	88,844.97	91,066.10	93,342.75	95,676.32	98,068.23	100,519.93	102,230.34	104,377.18
	MONTHLY	6,875.12	7,046.99	7,223.17	7,403.75	7,588.84	7,778.56	7,973.03	8,172.35	8,376.66	8,586.08	8,798.10
	BI-MONTHLY	3437.56	3523.50	3611.58	3701.87	3794.42	3889.28	3986.51	4086.18	4171.99	4259.60	4349.05
	HOURLY	39.6641	40.6557	41.6721	42.7139	43.7818	44.8763	45.9982	47.1482	48.3269	49.5351	50.7734
47	YEARLY	84,563.92	86,678.02	88,844.97	91,066.10	93,342.75	95,676.32	98,068.23	100,519.93	102,630.85	104,786.10	106,986.61
	MONTHLY	7,046.99	7,223.17	7,403.75	7,588.84	7,778.56	7,973.03	8,172.35	8,376.66	8,586.08	8,798.10	8,915.55
	BI-MONTHLY	3523.50	3611.58	3701.87	3794.42	3889.28	3986.51	4086.18	4188.33	4276.29	4366.09	4457.78
	HOURLY	40.6557	41.6721	42.7139	43.7818	44.8763	45.9982	47.1482	48.3269	49.5351	50.7734	51.4359
48	YEARLY	86,678.02	88,844.97	91,066.10	93,342.75	95,676.32	98,068.23	100,519.93	103,032.93	105,196.62	107,405.75	109,661.27
	MONTHLY	7,223.17	7,403.75	7,588.84	7,778.56	7,973.03	8,172.35	8,376.66	8,586.08	8,798.10	8,950.48	9,138.44
	BI-MONTHLY	3611.58	3701.87	3794.42	3889.28	3986.51	4086.18	4188.33	4293.04	4383.19	4475.24	4569.22
	HOURLY	41.6721	42.7139	43.7818	44.8763	45.9982	47.1482	48.3269	49.5351	50.7734	51.6374	52.7218
49	YEARLY	88,844.97	91,066.10	93,342.75	95,676.32	98,068.23	100,519.93	103,032.93	105,608.75	107,826.54	110,090.90	112,402.80
	MONTHLY	7,403.75	7,588.84	7,778.56	7,973.03	8,172.35	8,376.66	8,586.08	8,800.73	8,985.54	9,174.24	9,366.90
	BI-MONTHLY	3701.87	3794.42	3889.28	3986.51	4086.18	4188.33	4293.04	4400.36	4492.77	4587.12	4683.45
	HOURLY	42.7139	43.7818	44.8763	45.9982	47.1482	48.3269	49.5351	50.7734	51.8397	52.9283	54.0398
50 City Manager	YEARLY	91,066.10	93,342.75	95,676.32	98,068.23	100,519.93	103,032.93	105,608.75	108,248.97	110,522.20	112,843.17	115,212.87
	MONTHLY	7,588.84	7,778.56	7,973.03	8,172.35	8,376.66	8,586.08	8,800.73	9,020.75	9,210.18	9,403.60	9,601.07
	BI-MONTHLY	3794.42	3889.28	3986.51	4086.18	4188.33	4293.04	4400.36	4510.37	4605.09	4701.80	4800.54
	HOURLY	43.7818	44.8763	45.9982	47.1482	48.3269	49.5351	50.7734	52.0428	53.1357	54.2515	55.3908

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

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.

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

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

Frequently Asked Questions

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.

Why do 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.

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 a real market value close to the assessed value, and with declining real market value, the assessed value and the taxes that are paid, decline each year. Commercial property is such a large proportion of the City's total assessed value that the overall reductions in their value bring the total growth in all assessed value down to less than 3%. For the current fiscal year, the City's total assessed value, increased by 2.6%.

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.

Frequently Asked Questions

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

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

The Urban Renewal District was created as a financial tool to address the financial challenges of Carlton's aging downtown commercial business district. The City must address infrastructure problems including a new water transmission line to bring water pressure up to safe fire flow levels, street upgrades, new sidewalks and other public improvements. During FY16 the Agency committed funds to the Meadowlake Transmission Line water project, the Monroe Street Improvement Project, Pool House Project, East Main Street Pedestrian Design Project and the East Washington Street Paving Project.

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

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

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

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

How does the City's audit system work?

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

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

