



City of Carlton



Photo courtesy of Brian Richardson

Adopted Budget Fiscal Year 2017-18



Fiscal Year 2018 Annual Budget



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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

<u>Member</u>	<u>Appointed</u>	<u>Expires</u>
Dean Catherman	1/1/17	12-31-19
Andy Eldien	1/1/15	12-31-17
Lauri Lewis	1/1/15	12-31-17
Sandy Schultz	1/1/16	12-31-18
Randy Stapilus	1/1/17	12-31-19
Joe Moore	1/1/16	12-31-18
Sara Meyer	1/1/17	12-31-19

Staff

Chad Olsen	City Manager
Christy Martinez	Finance Director
Kevin Martinez	Chief of Police
Bryan Burnham	Director of Public Works
Jennifer Nelson	City Recorder
Megan George	Asst to the City Manager/Budget Officer



Fiscal Year 2018 – Budget Calendar

Propose the Budget (December – April)

Appoint Budget Officer and Budget Committee	January 3
Budget Request Forms delivered to departments	January 30
Departments return Completed Budget Request Forms	February 27

Approve the Budget (April – May)

Publish 1 st notice	April 6
Publish 2 nd notice	April 6
Budget Committee Meeting	April 20
Urban Renewal Budget Committee Meeting	April 20
Budget Committee Meeting (if needed)	May 11
Urban Renewal Budget Committee Meeting (if needed)	May 11

Adopt the Budget (June)

Publish notice	May 25
City Council Meeting to enact resolution to adopt budget, make appropriations, impose and categorize taxes and resolution to receive state revenues	June 6
Urban Renewal Agency Meeting to enact resolution to adopt budget, make appropriations, impose and categorize taxes	June 6

Implement Adopted Budget (July – June)

Submit tax certification documents to the assessor	by July 15
Send copy of all budget documents to county clerk	by Sept 30



**Fiscal Year 2017-18
Annual Budget
Reader's Guide**



City of Carlton

Fiscal Year 2018 Annual Budget

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

History

As the story goes...

In 1872, a railroad was built from Portland to St. Joe, but the train did not stop between the two stations. There was nothing but farm land where Carlton is now. Some of the farmers talked it over and decided to send Mr. Wilson Carl to Portland to talk to the Railroad Company officials. Mr. Carl asked them to make a 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 of this unnamed stop, they started calling it "Carl's town", which was soon shortened to "Carlton". - *Reflections of Carlton*

Our Community

Carlton is located in Yamhill County on Highway 47, roughly five miles from the City of McMinnville and thirty-five miles southwest of Portland. Carlton has emerged as one of the centers of the Willamette Valley wine country 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 downtown business district is experiencing a redevelopment by way of a major streetscape project on Main Street completed within the past five years. The City boasts three parks including the Upper Wennerberg Park adjacent to downtown's Main Street. Upper Park's facilities are very popular with the community year-round and are especially active during the summer due to its outdoor pool, children's play equipment, basketball court and open space.

The Lower Wennerberg Park is also a very popular place for the community, featuring three ball fields, two picnic shelters, picnic tables, barbecues, horse shoe pits, 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 and is located in the Carlton Crest neighborhood.

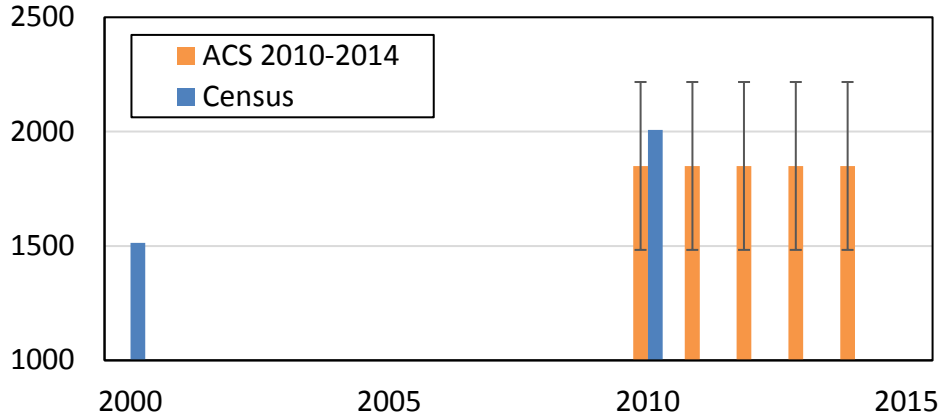
Trends at a Glance

The charts on the next page show some important trends relating to Carlton and Yamhill County. Data is provided in two key areas: population dynamics and employment and income. Trends can provide citizens and the City Council with important information regarding where the City has come from and, by inference, where the City might be headed.

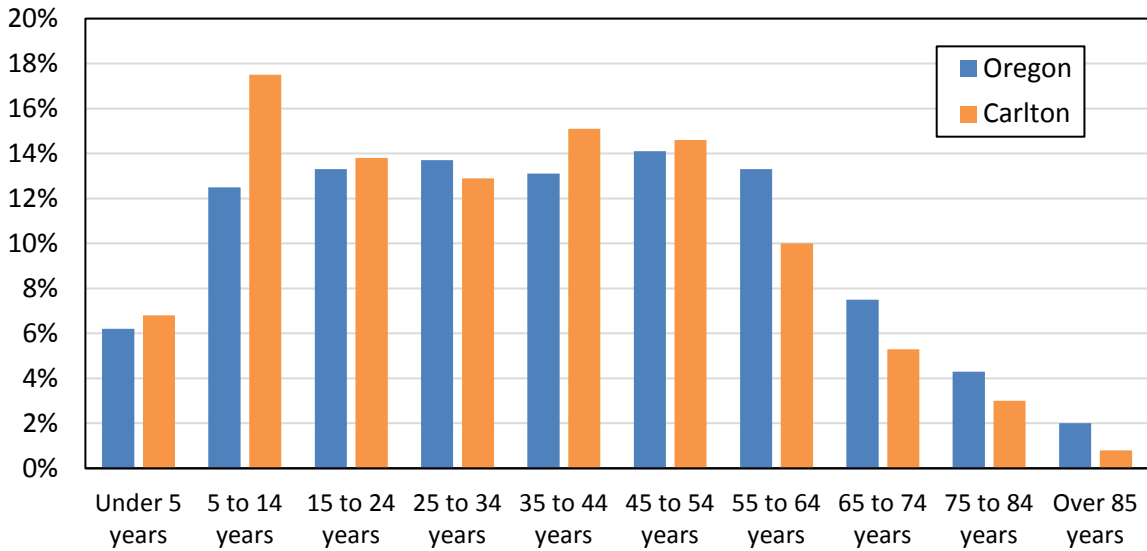


Trends at a Glance - Population Dynamics

Carlton Population, actual vs. estimate

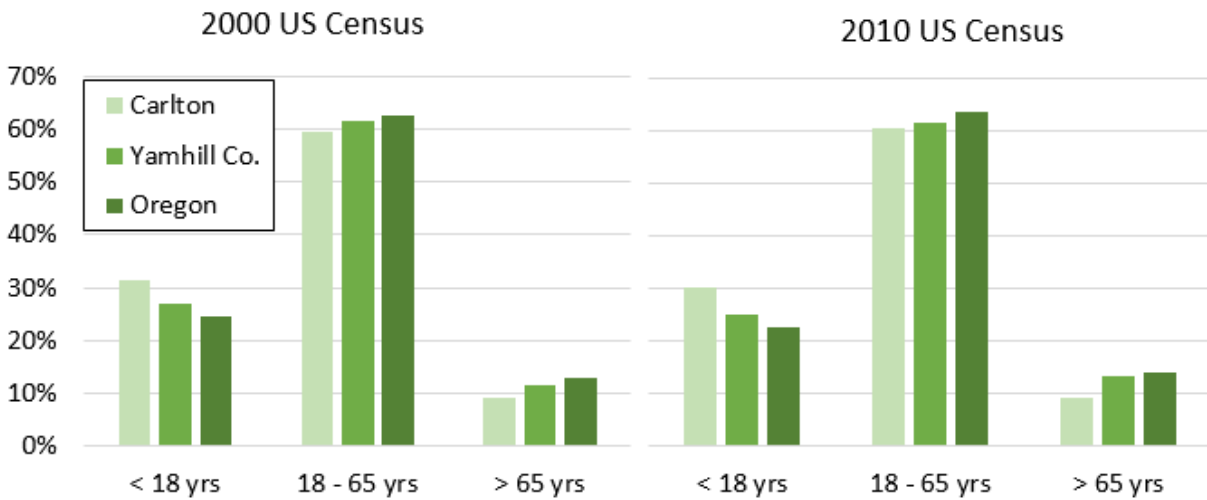


Population age cohorts in Oregon and Carlton



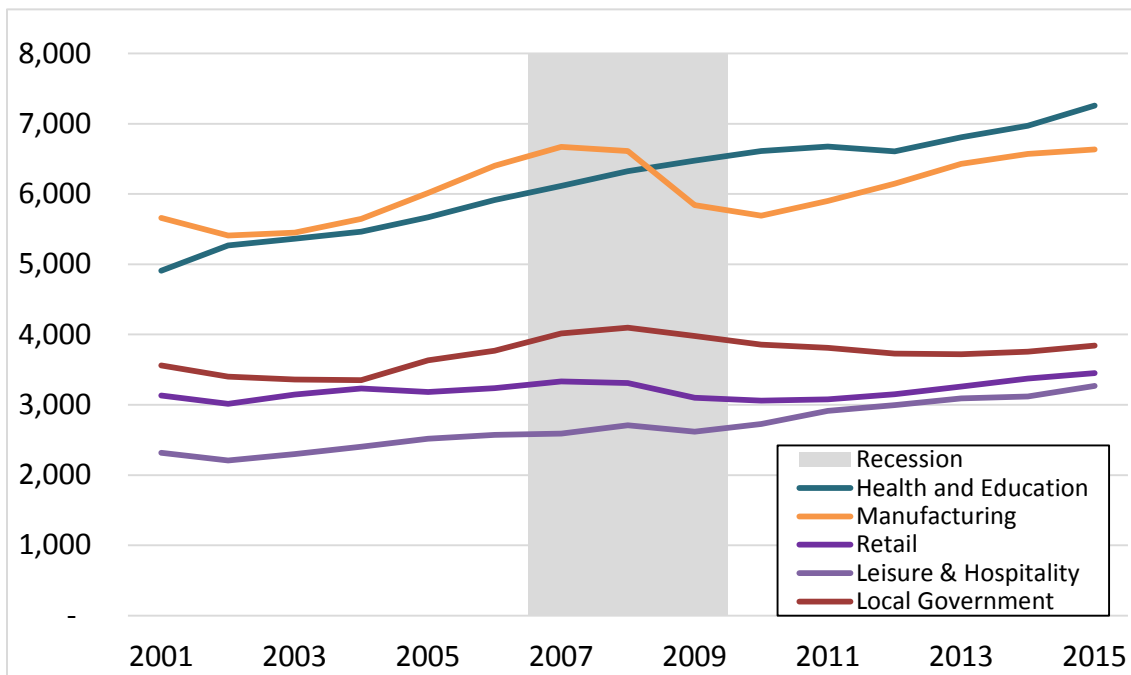


Population age cohorts in Oregon, Yamhill County and Carlton



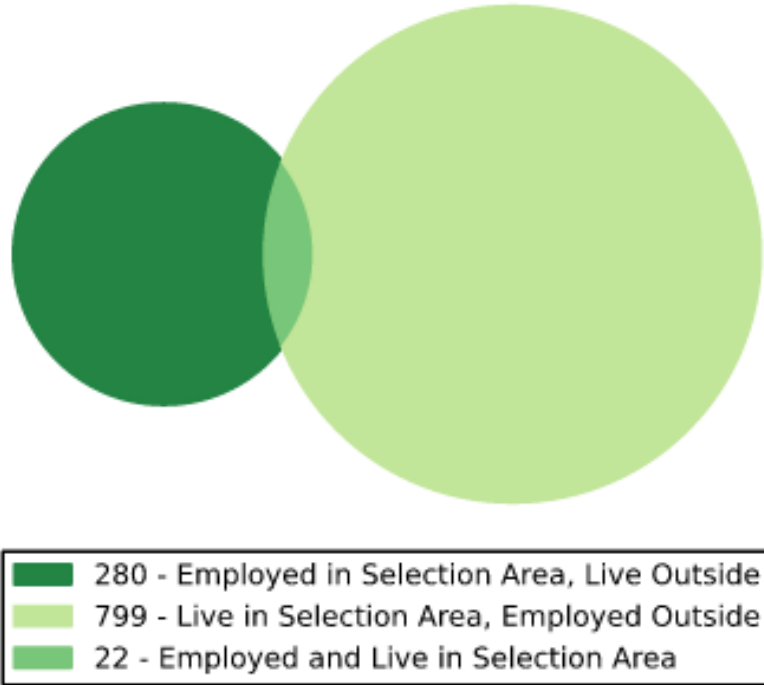
Trends at a Glance – Employment and Income

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

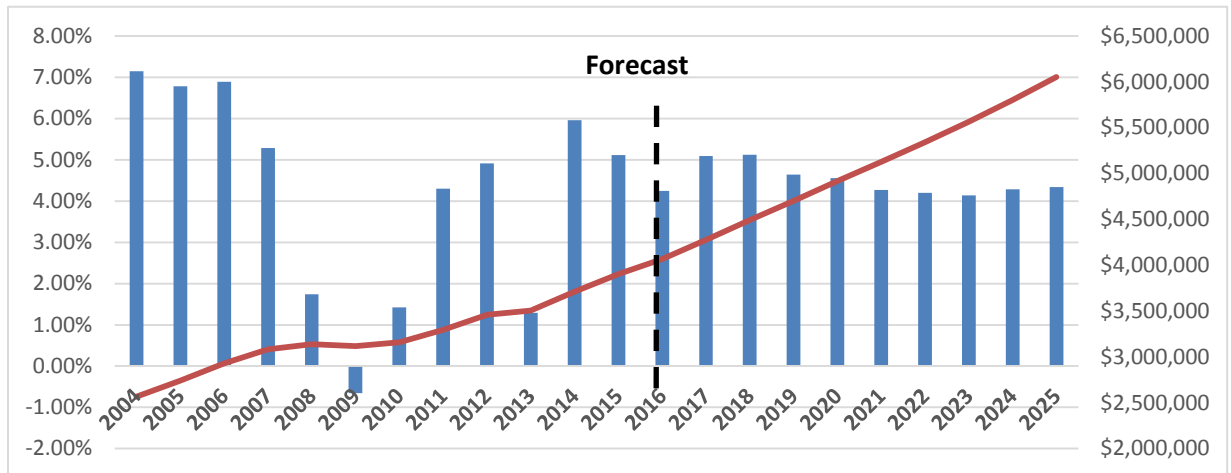




Commute patterns in Carlton (from OnTheMap, US Census)

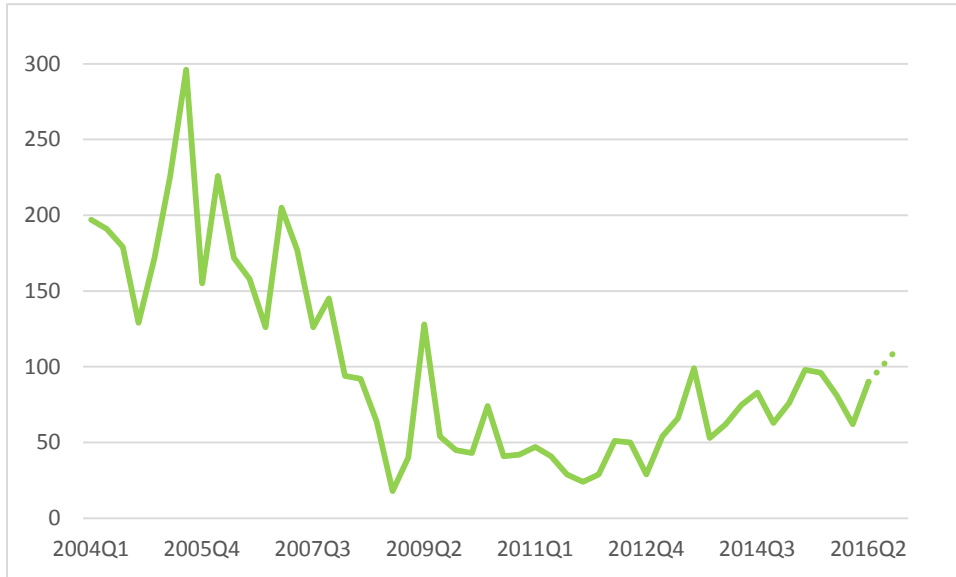


Average income level and percent change, historical and forecast

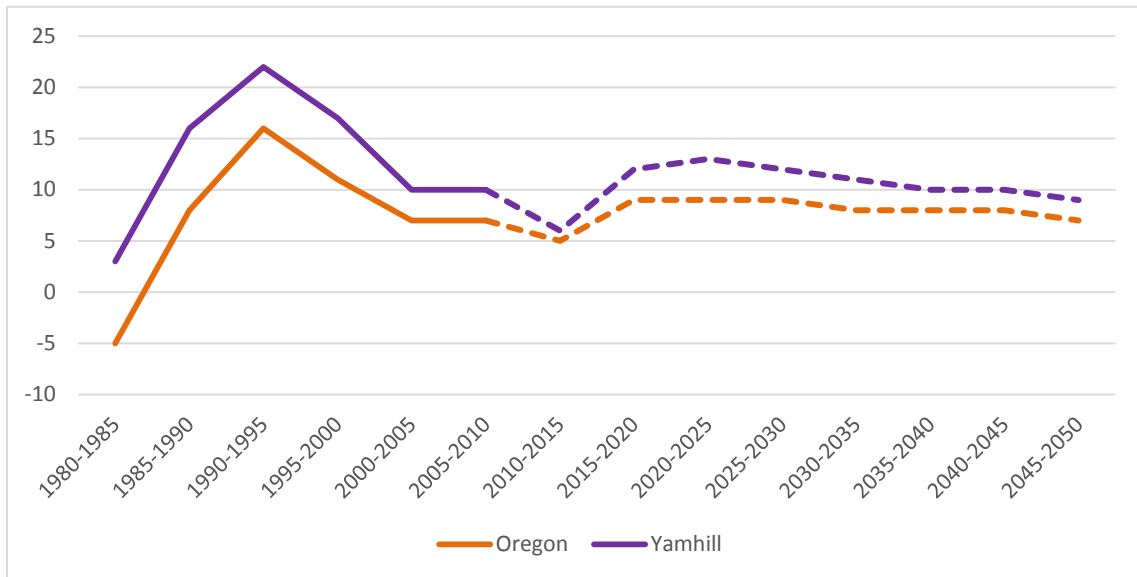




Single-Family Housing Starts, 2-quarter forecast for Yamhill County

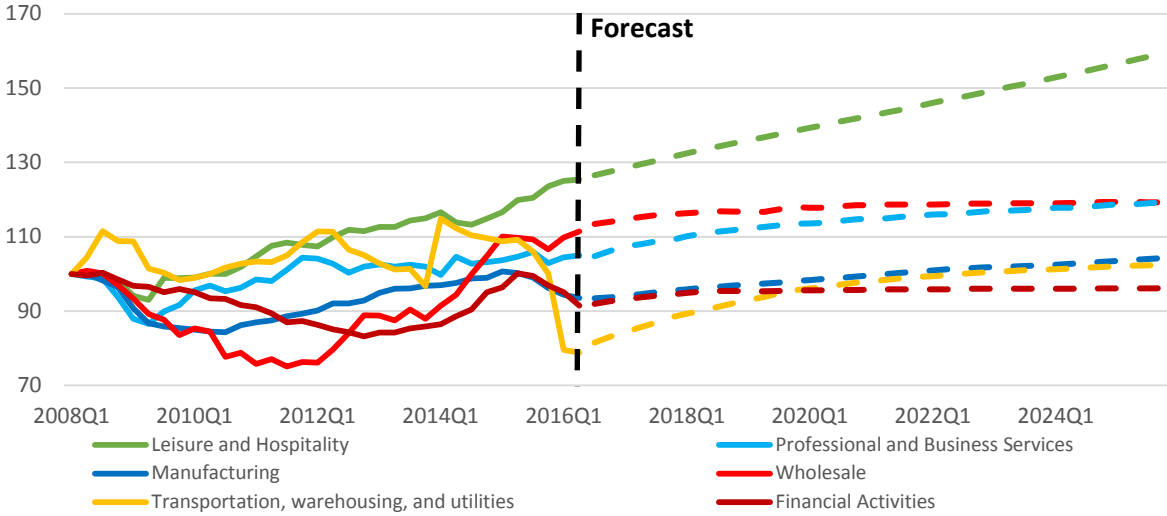


Net migration per 1000 residents (Population Research Center)

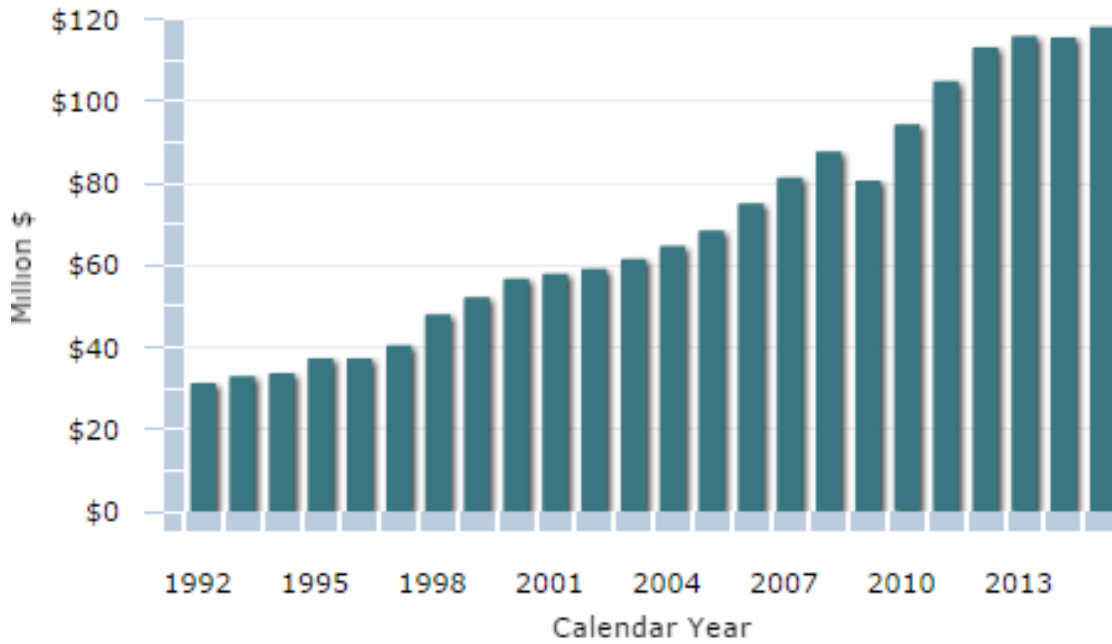




Industry Forecast for Yamhill County



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 Mayor and three Councilors are elected. Appointed City officials include the City Manager, City Attorney and Municipal Court Judge. The Council is assisted by Boards, Commissions and Committees serving in an advisory capacity. All members of these boards, commissions and committees are appointed by the City Council and 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 where it conducts all regular City business. Councilors approve small payments of claims or services against the City and authorize large expenditures. They pass ordinances and resolutions that set policy or regulation of matters within the City. Other meetings and public hearings 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).

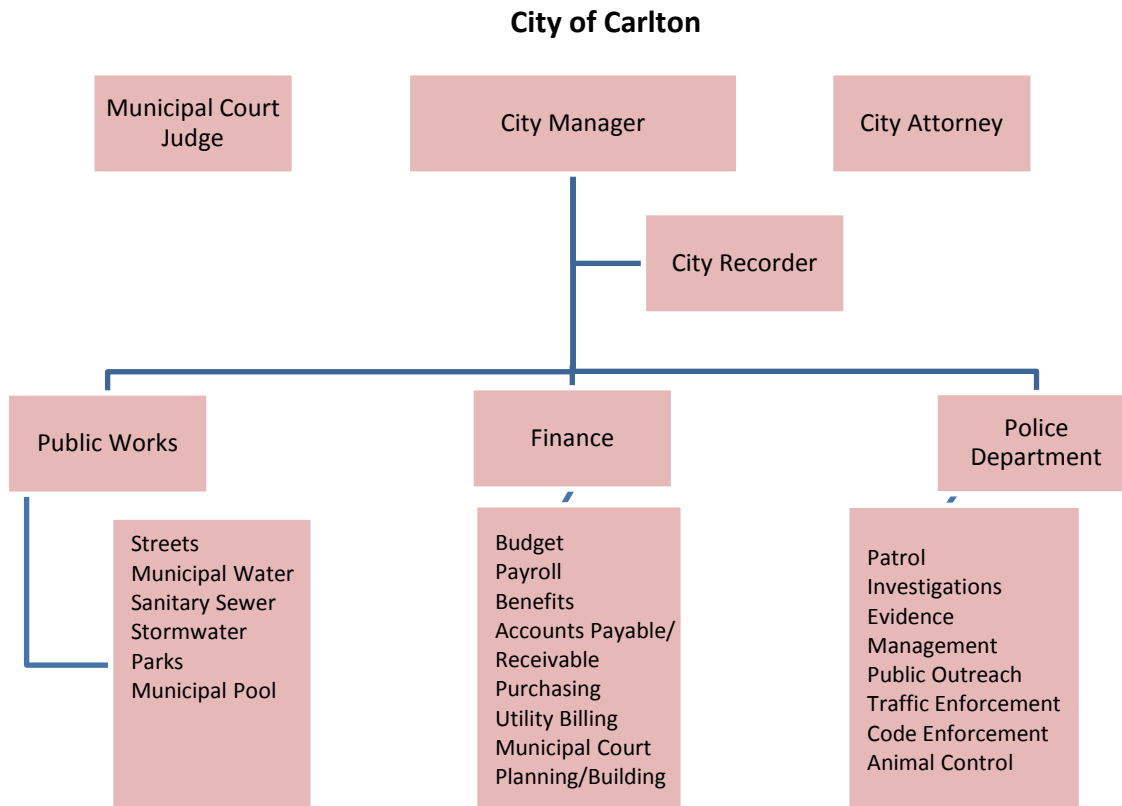
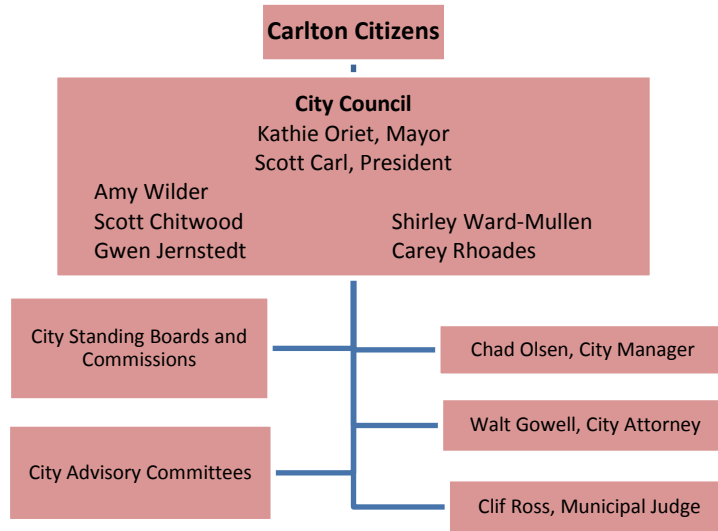
On the same first and third Tuesday evenings of each month, the Council may meet for an informal work session when the need arises. This is a time for Councilors to discuss policy issues of relevance to the City. The Mayor may also assign Councilors and him/herself to department, board, commission and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

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

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



City Government Organization





Council Priorities – Fiscal Year 2018

In 2003, the Carlton “Sight Seers” Project involved the development of a community vision and strategic plan to guide the City of Carlton in shaping its future and managing change. This was intended 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 idealistic hopes and dreams of the community and appeals to common values. It uses positive word pictures and images to convey enthusiasm and anticipation about the future of the community. It is intended as a very broad statement that encompasses all aspects of the community in support of Carlton’s high quality of life – from a vibrant economy and attractive downtown to pleasant neighborhoods and a healthy natural environment.

Carlton 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 has also worked to develop the City’s mission statement. The mission statement represents the purpose of the City organization and acts to guide the actions of the 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 clarifies 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

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

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

In 2009, the 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 park and recreational activities and opportunities.
4. Promote a safe and livable community with unique character and vibrant downtown.
5. Encourage community participation and provide current, 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 interim 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 FY18 while the City updates its strategic plan.



GOALS – CARLTON CITY GOVERNMENT FISCAL YEAR 2017

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 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 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 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 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 February 2017, the City Council worked with Nancy Boyer of the Mid-Willamette Valley Council of Governments to identify and rank priorities for the FY18 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.

Goal 1: Provide high quality city-wide infrastructure services.	<ul style="list-style-type: none"> ➤ Build a new City Hall and Police Department Facility ➤ Rebuild W. Main St. ➤ Develop water storage strategy, including option for in-town storage ➤ Develop water source strategy ➤ Complete the wastewater facilities plan
Goal 2: Ensure a safe environment for citizens and businesses	<ul style="list-style-type: none"> ➤ Integrate the emergency plan into the community ➤ Create an additional Police Officer position
Goal 3: Provide diverse, well-utilized recreational opportunities	<ul style="list-style-type: none"> ➤ Build a new skatepark ➤ Improve walkability of the City, including sidewalks, parks, and green spaces ➤ Develop Hawn Creek Park
Goal 4: Support a strong economic base	
Goal 5: Engage residents and business owners in governance	<ul style="list-style-type: none"> ➤ Enhance and improve web-based communication and engagement with citizens
Goal 6: Provide City services that are effective and efficient	



To: The Members of the Budget Committee
From: Megan George, Assistant to the City Manager/Budget Officer
 Chad Olsen, City Manager
Subject: Budget Message, FY18 Proposed Budget
Date: April 19, 2017

Please find attached the City of Carlton proposed budget for Fiscal Year 2018. The purpose of the budget message is a summary of the next fiscal year's budget proposal and to advise the Council and Budget Committee of the City's state of fiscal affairs. The budget document is important for a number of reasons but primarily because it serves as the financial plan to fund City priorities, programs and services for the community and its residents, businesses and visitors.

The City of Carlton continues to be in a better financial position than many Oregon communities for a few fundamental reasons:

1. The City Council and staff are good fiscal stewards of the City's resources, being fiscally prudent with its programs and services.
2. The City Council and staff continues to focus on needs vs. wants.
3. The City has focused on maintaining a small dedicated staff to insure the City is not overextended during periods of economic downturns.
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 puts the City in a position to not make drastic course corrections.

The FY18 Budget reflects the base line department requested budget with inflationary increases associated with utility rates and revenues, appropriate material and service costs and personal service costs such as retirement/medical benefits, PERS and the City's compensation plan. Given the City's strong financial position and prudent fiscal approach to City operations, Carlton will see a continuation of existing program and service levels.

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 FY18 Budget authorizes some major capital initiatives identified in the 5-Year Capital Improvement Plan (CIP) for these improvements.



FY18 Budget Highlights

Major budget highlights during the next budget cycle include:

1. The City will continue work on the **Carlton Performance Management Initiative** during FY18 including:
 - Conduct second biennial community-wide survey.
 - Report bi-annually on departmental performance measures to City of Carlton Budget Committee.
 - Develop asset management program and link performance measures to levels of service.
 - Community engagement efforts.
 - Facilitating a City Council FY19 priority setting session.
2. Large **water system projects** will be in planning or construction during FY18 including:
 - McMinnville Water and Light Intertie Project.
 - Rehabilitation of the concrete reservoir.
 - Continued leak detection efforts to reduce the aggregate loss of water to 15%.
 - Continued Automatic Meter Reading (AMR) throughout the City.
 - Perform study to identify any fatal flaws to raising the height of the dam with the purpose being to increase water storage capacity.
3. Large **sewer system projects** will be in planning or construction during FY18 including:
 - Complete the Wastewater Facilities Plan.
 - Update sewer rate methodology.
 - Update sewer system development charges (SDC) methodology report and rate.
 - Initiate design of capital construction projects prioritized in the updated WW Facilities plan
 - Upgrade sewer system from N. Kutch Street to N. Yamhill Street (Highway 47) in conjunction with development of the new skatepark facility and other pedestrian improvements.
4. Large **capital system projects** will be in planning or construction during FY18 including:
 - Pursue funding for Hawn Creek Park: Phase I Project.
 - Complete curb, gutter, sidewalk, and paving repairs on Pine and Wilson.
 - Continue pursuit of ODOT funding for the "Flexible Funds Project – South 3rd and Polk Streets Bicycle and Pedestrian Improvements".
 - Begin construction on Carlton Skatepark facility on N. Kutch Street.
 - Complete full City Hall and Police Department designs through construction documents.



The Overall Budget

The City's total budget is \$7,839,658. The FY18 General Fund budget is \$1,311,942. The overall cost drivers in FY18 include:

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 will increase 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 5% compared to FY17.
- Cost of Living Adjustment (COLA) – the FY18 budget contains a 1.7% cost of living adjustment. The compensation plan continues the merit steps and small “reclassifications” are included for four positions based on a salary survey update performed by the Local Government Personnel Institute. The four positions that received reclassification are the Utility Worker I, Water/Waste Water position, City Recorder and Finance Director.
- 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, Street, Water and Sewer Funds. The FY18 budget includes continuing the increase on a limited term basis. This issue will be revisited during preparations for the FY19 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.

3. Capital Outlay

The City is continuing several large capital projects in FY18.

- Carlton Skatepark Facility Project.
- McMinnville Water and Light Intertie Project.
- Rehabilitation of concrete reservoir.
- Hawn Creek Park: Phase I Construction Project.



Revenues and Expenditures by Fund

General revenue growth in FY18 increases as the budget assumes an estimated assessed valuation of \$144,303,082 (8%) higher than the FY17 \$133,277,287 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 FY18. Also, the City has built in inflationary adjustments for its utilities and the utility programs will continue to be self-sufficient.

GENERAL FUND

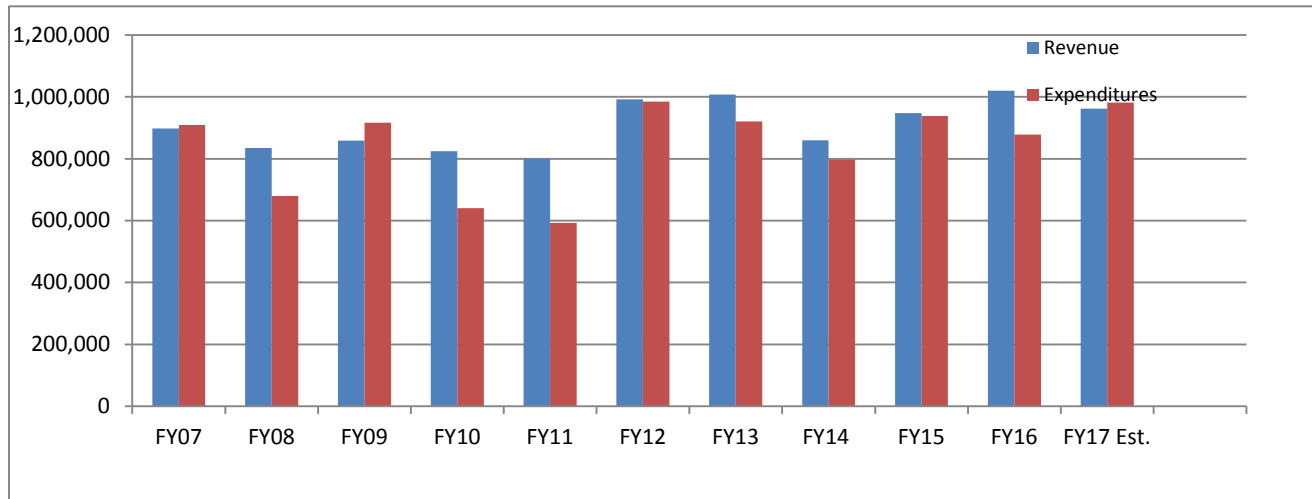
The General Fund is the City's primary operation fund. It accounts for governmental operations including Administration, Finance, Police, Municipal Court, Planning, Parks and the Municipal Pool.

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; however, Carlton residents voted on a new fire district that passed in November of 2006. To help the Fire District's creation, the City Council passed a resolution of intent to lower the City's permanent rate by \$.4985 the first year and increase it annually for ten years until the City returns to its full permanent rate in FY18. The single largest form of revenue to the General Fund is property taxes and is projected to be \$650,000 in FY18, approximately 6% higher than budgeted in FY17. The FY18 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, Wave Bound and Century Link. The projected revenue is \$110,200, approximately 2% higher than in FY17.
- Licenses and Permits – Licenses and permits are projected to remain constant at \$17,000 in FY18.
- Intergovernmental Revenues – Revenue from state liquor fees and cigarette taxes are projected to remain constant at \$23,800 in FY18.
- Fines and Forfeitures - Revenue from fines and forfeitures are expected to remain constant at \$15,000 in FY18.
- Charges for Services – Revenue for this category (pool receipts, park rental fees, planning fees, and permits) are projected to be \$68,230, approximately 7% higher than in FY17. Temporary reduction in the pool fee schedule, approved by the City Council in 2015, will continue in FY18.
- Building Rent – The General Fund receives approximately \$31,380 per year for rent of two properties it owns, one in the downtown business district and a residence on East Monroe Street.
- Transient Room Tax - The City anticipates receiving \$33,240 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 (\$29,295) from the Water, Sewer and Street Funds for services performed by the Finance Department on behalf of these funds.



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 FY18 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 conclude its investigation of a Historical Preservation Program for Carlton.
- The Police Department will pursue several initiatives in FY18 including outreach to the community on the City's emergency plan and increased community policing.
- The Municipal Court Department will continue to refine the City's archiving system with particular attention paid to law enforcement data systems.
- The Parks Department includes capital purchases including new picnic tables, extending the path in the Upper Park to the new bathroom and one new park sign.
- 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 FY18 Budget is projected to begin the year with \$253,217 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 \$33,240 in FY18. The Tourism Fund retains 70% of the revenue, while the remaining 30% goes to the General Fund.

Expenditures Highlights

- The budget provides \$20,240 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 \$6,750 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 FY18 priorities as well as some projects included in the Capital Improvement Fund. The projects include:

- Sidewalk Infill, Repair and Maintenance Program.
- Paving unpaved streets.
- The Street Fund will contribute a prorated share to the Assistant to the City Manager position.
- The Street Fund will contribute a prorated share to the City's performance management initiative.

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 are slightly reduced in FY18 compared to FY17. These funds are primarily due to the Street Fund holding reserves paid by Carlton Crest lots for a future stormwater and street project on N. 4th Street.
- Gasoline tax allocations are generally distributed on the basis of population.
- It is staff's recommendation to receive the State Revenue Sharing into the Street Fund.



Expenditures Highlights

The FY18 Budget continues the streets department program at its existing level. Material and Services are expected to decrease 8.13% as compared to FY17. This is primarily due to continued scrutiny of department expenditures and by reallocating some operating and material expenses to capital projects.

Capital outlays include:

- Budgets \$2,920 for the Street Fund to contribute its share to the Accela software upgrade, website upgrades and the purchase of two computers and a jumping jack compactor.
- Budgets \$5,000 for the paving of Kutch and Washington
- Budgets \$20,000 for sidewalk, curb, gutter and paving of Pine and Wilson.
- Budgets \$122,528 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) will be implemented. Approximately 50% of the City's current water meters have been replaced with AMR meters. In FY18, the program will be launched with the purpose being to improve the efficiency and accuracy of meter readings.
2. The Water Master Plan (WMP) update was completed in FY15. During FY18, the City will continue work on financing the first 10-year capital projects called for in the Plan.
3. The Meadow Lake Transmission Line project will continue in FY18 with completion of rehabilitation to the concrete reservoir, and installation of isolation valves along the 7-mile supply line.
4. The water leak detection efforts will continue in FY18.

Revenue Assumptions

Water sales to City residential, commercial and industrial customers are anticipated to be \$958,000 in FY18. The rates are proposed to increase 8.5% beginning July 2017 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. FY18 continues the phased increase to outside water customers as approved by the Council in FY16.

The new rates are proposed to be \$43.81 inside the City limits and \$52.58 outside the City limits. The water connection fee is proposed to be \$600 in FY18.



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 2.21% compared to FY17 in accordance with the consumer price index.

Capital outlays include:

- \$30,378 for the Water Fund to contribute its share to the Accela software upgrade, website upgrades, and the purchase of two new computers, jumping jack compactor, utility truck box, and water plant filter media.

Fund transfers include:

- Transfers \$12,890 to the General Fund for this fund's share of internal service costs.
- Transfers \$50,000 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 \$225,000 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 850 equivalent dwelling units (EDU's).

Sewer Department Highlights

1. The fund will complete a rate methodology analysis comparable to that performed for the Water Fund.
2. The Sewer Fund will support its portion of the development of an asset management program that will aid in strategic decision making.

Revenue Assumptions

The Sewer Fund wastewater charges for services to residential, commercial and industrial properties are projected to total \$570,000 during FY18. The sewer rate is proposed to increase 2.5% on July 1, 2017 based on the consumer price index. The proposed rate is \$52.86. The sewer utility connection fee is proposed to be \$150 in FY18.

Expenditures Highlights

Material and services are budgeted to increase 0.96% compared to FY17 in accordance with the cost of living adjustment.



Capital outlays include:

- \$15,378 for the Sewer Fund to contribute its share to the Accela software upgrade, website upgrades, and the purchase of two new computers, a jumping jack compactor, and a utility truck box.

Fund transfers include:

- General Fund: Shared Expenses (\$12,890)
- Capital Improvement Fund – Sewer Projects (\$25,000)
- Capital Improvement Fund – Facilities: City Hall (\$50,000)
- Debt Service Fund (\$135,000)

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, 2017. All SDC fees are based on methodology reports prepared by Don Ganer & Associates between 2008 and 2010 and a recently completed park report by the Galardi Rothstein Group in FY16. 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 FY18 Budget estimates twelve new homes will be built in this budget cycle.

In FY16, the City Council adopted a resolution that reduced SDCs on residential construction by an aggregate total of 25%. At the time, no changes were made to commercial SDCs because they are project-specific and are addressed on a case-by-case basis. The City Council resolved to increase SDCs so that the aggregate total is now 12.5%.

Expenditure Highlights

The System Development Fund budgets all resources. These monies are available for use with City Council approval. In FY18, the City will contract with Galardi Rothstein Group to update the Sewer SDC Methodology Report to ensure all SDC eligible projects are included. In addition, as part of the development of the Carlton Skatepark facility, sewer SDCs will be used to fund approximately 56% of the planned sewer upgrade across the skate park site between N. Kutch Street to N. Yamhill Street (Highway 47).



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 FY18 Budget CIF includes sub-fund accounting units based on program activity like how departments are reported in the General Fund. All of these projects are identified in the 5-Year Capital Improvement Plan and are funded by a variety of sources such as fund reserves, SDCs, loans and grants.

Facilities/Special Projects

- The Budget continues to contribute funds for the City Hall project. FY18 contributions include \$50,000 from the General, Water and Sewer Funds respectively. The FY18 Budget anticipates performing final design for the City Hall/Policy Facility project.

Parks Projects

The FY18 Budget includes \$25,000 from the General Fund for general park project reserves. Projects include:

- Hawn Creek Park Phase I – Improvements will primarily focus on better irrigation and construction of a walking path.
- Skate Park Project – The CIF anticipates beginning construction of the Carlton Skatepark facility in FY18.

Transportation Projects

The FY18 Budget provides a \$25,000 transfer from the Street Fund for pedestrian improvement related projects.

Water Projects

The FY18 Budget will begin to wind down from major water projects including the Meadowlake Transmission Line Project and the Regional Solutions project.

- The FY18 Budget includes \$120,000 for a study to determine the feasibility of raising the height of the dam.
- The Meadow Lake Transmission Line project will continue in FY18 with completion of rehabilitation to the concrete reservoir, and installation of isolation valves along the 7-mile supply line.
- The FY18 Budget includes \$136,000 for water improvements on S. 3rd St. (Washington to Polk Streets).
- The FY18 Budget includes \$75,000 for the new regional water plant with McMinnville Water and Light
- The remaining undedicated funds for water improvements are set aside as contingency that requires Council action for use.



Sewer Projects

The FY18 Budget transfers \$25,000 from the Sewer Fund for general sewer project reserves. Sewer related efforts in FY18 include work with Tetra Tech and the Department of Environmental Quality (DEQ) to determine necessary improvements to the Wastewater Treatment Facility based on the completed Wastewater Facility Plan.

Stormwater Projects

The FY18 Budget does not provide any activities in this fund.

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 FY18 Budget does not provide for 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 44.45 cents however this figure will fluctuate over the years. The annual principal and interest payments will average \$60,000 - \$65,000 per year.

Conclusion

The FY18 Budget includes a number of enhancements. I want to again highlight 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 FY18.

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Megan George
Assistant to the City Manager/Budget Officer

Chad Olsen
City Manager



Taxes Outside Limitation

In 1997, Oregon voters changed the property tax system in Oregon. The new, constitutionally-approved property tax system, Measure 50 (M50), set up a new rate base tax system and limits the amount of property taxes that can be levied on each property. The new system allows for continuation of the existing authority to levy property taxes, however, at a reduced rate. M50 limits general purpose property taxes from growing more than 3% per year on any property. The City is allowed to tax new construction at a rate equal to existing property. Because bonds are excluded from the limit, the City is permitted to levy a tax to pay for General Obligation (GO) bond debt. The total tax rate per thousand for FY17 and estimated FY18 includes a bonded debt rate of .4453. 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	Estimate 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	5.7189	TBD
Willamette Regional ESD	0.2967	0.2967	0.2967	0.2967
City of Carlton	4.8603	5.3558	5.3279	5.0098
New Carlton Fire District	1.4590	1.4482	1.4365	TBD
Chemeketa Library	0.0818	0.0818	0.0818	0.0818
Chemeketa Community College	0.8942	0.9190	0.9018	TBD
Total	16.0992	16.4782	16.8393	TBD

City of Carlton, Oregon, Tax Rate and Assessed Value

	Actual FY15	Actual FY16	Actual FY17	Estimate FY18
Assessed Taxable Property in the City	\$126,966,284	\$133,277,287	\$144,303,082	144,303,082
Tax Levy	\$617,097	\$717,653	\$771,368	TBD
Debt Service	\$3,061,793	\$4,876,754	\$4,876,754	TBD
Total Tax Levy				
Tax Rate per \$1,000 value	4.8603	5.3558	5.3289	5.0098



City of Carlton
Ten Largest Taxpayers – Tax Year 2017

Name	Taxable Amount	FY17 Levied Tax
Comcast Corporation	1,685,500	7,975.79
Portland General Electric Co	1,336,000	6,321.95
Carlton 2007 LLC	938,774	4,442.29
Ken Wright Cellars Co	872,665	4,129.45
Carlton 2003 LLC	771,307	3,649.83
Wingate Aviation Enterprises	724,746	3,429.50
Ken Wright Cellars	706,649	3,343.86
Cedar Holdings LLC	696,192	3,294.38
Amerson, Susan M	654,575	3,097.44
Carlton Winemakers Studio	649,443	3,073.16



Debt Obligation Summary

Overview

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

Debt service appropriations provide for the payment of principal and interest on bonds and notes. The City's outstanding debt at June 30, 2017 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 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	\$209,094,825
Assessed Valuation	\$144,303,082
<small>Certified Tax Roll Valuation (FY15-16) Source: Yamhill County Assessor's Office</small>	
Debt Limit Rate	3%
Debt Limit	\$6,272,845
Less: Debt Applicable to Limit	\$925,000
Legal Debt Margin	100%
Total net debt applicable to the limit as a percent of debt limit	\$5,347,845

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.


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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	FY17 Totals	FY18 Totals
General Long-Term Debt	General Fund - Operating	\$31,063	\$31,063
Water Fund	Charges for Service	\$163,815	\$224,550
Sewer Fund	Charges for Service	\$123,469	\$177,759
Pool Fund	Tax Levy	\$55,627	\$55,627

Debt Issue	Issued	Maturity	Amount Of	Interest	Outstanding	Maturing FY17 Principle	Maturing FY17 Interest
General Long-Term Debt							
Citizens Bank	2015	2025	\$227,140	5.95%		\$19,636	\$11,427
Water Fund							
Water Revenue Bond, Series 2007	2007	2028	\$1,000,000	4.75-4.9%		\$50,000	\$29,485
Safe Drinking Water Revolving Loan Program, Loan No.S99099, OEDD	2002	2031	\$2,238,625	1.00%		\$74,716	\$12,027
Sewer Fund							
Water/Wastewater Financing Program, Loan No.Y09002, OEDD	2011	2033	\$1,440,000	4.99%		\$54,012	\$69,457
Pool Fund							
GO Bond 2015	2015		\$975,000	3.77%		\$20,000	\$35,627



City of Carlton - Fiscal Policies

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

The City of Carlton's financial goals seek to:

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

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting financial planning and forecasting, investments and asset management, debt management, accounting and financial reporting, reserves and internal controls.

Fiscal Objectives

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



- II. Expenditure Policies** - Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.
- a. The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so not to exceed current revenues plus the planned use of fund balance accumulated through prior years.
 - b. The City shall take immediate corrective actions if an operating deficit is projected at year-end at any time during the fiscal year expenditure and revenue re-estimates. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of contingencies. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources to balance the budget shall be avoided.
 - c. Expenditures will be regulated through appropriate internal controls and procedures administrated by the City Manager. The City Manager must ensure expenditures comply with the legally adopted budget. Each Department Head will be accountable for the administration of his/her department budget to include accomplishing the goals and objectives incorporated into the budget and monitoring his/her department budget for compliance with spending limitations.
 - d. All purchases of goods and services must comply with the City's purchasing policies, guidelines and procedures and with State laws and regulations. Staff shall use competitive bidding to attain the best possible price on goods and services.
 - e. The City Manager shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery. Programs determined to be inefficient or ineffective shall be reduced in scope or eliminated.
- III. Reserves / Contingencies Polices** – Maintain the reserves, contingencies and ending fund balances of the various operating funds at levels sufficient to protect the City's financial position from emergencies.
- a. The City shall strive to maintain the combination of appropriated contingencies and unappropriated reserves in each of the Operating Funds to equal a minimum of 20% of the operating expenditures or expenses of that fund (excluding debt service, capital outlay, equity transfers, and other reserves).
 - b. The City shall establish contingency appropriations for unanticipated expenditures of a nonrecurring nature, unexpected increases in service delivery cost, 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 depreciations of infrastructure will be reported consistent with the requirements of the Government Accounting Standards Board (GASB) Statement Number 34.
 - e. Adequate insurance will be maintained on all capital assets.



- VI. Debt Policy** – Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- a. The City will confine long-term borrowing to capital improvements too large to be financed from current revenues and to avoid depleting the capital reserve funds.
 - b. The City will follow a policy of full disclosure on every financial report and bond prospectus.
 - c. The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing cost are minimized and access to the credit market is preserved.
 - d. The City shall ensure 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.



Fiscal Year 2018 – Budget Calendar

Propose the Budget (December – April)

Appoint Budget Officer and Budget Committee	January 3
Budget Request Forms delivered to departments	January 30
Departments return Completed Budget Request Forms	February 27

Approve the Budget (April – May)

Publish 1 st notice	April 6
Publish 2 nd notice	April 6
Budget Committee Meeting	April 20
Urban Renewal Budget Committee Meeting	April 20
Budget Committee Meeting (if needed)	May 11
Urban Renewal Budget Committee Meeting (if needed)	May 11

Adopt the Budget (June)

Publish notice	May 25
City Council Meeting to enact resolution to adopt budget, make appropriations, impose and categorize taxes and resolution to receive state revenues	June 6
Urban Renewal Agency Meeting to enact resolution to adopt budget, make appropriations, impose and categorize taxes	June 6

Implement Adopted Budget (July – June)

Submit tax certification documents to the assessor	by July 15
Send copy of all budget documents to county clerk	by Sept 30



The Budget Committee

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

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

The Budget Basis

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

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

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

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

The Budget Document

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

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

Fund Descriptions

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



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

GOVERNMENTAL FUNDS

Major Governmental Funds

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

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

Non-Major Governmental Funds

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

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

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

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

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

PROPRIETARY FUNDS

These funds are used to account for operations 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.

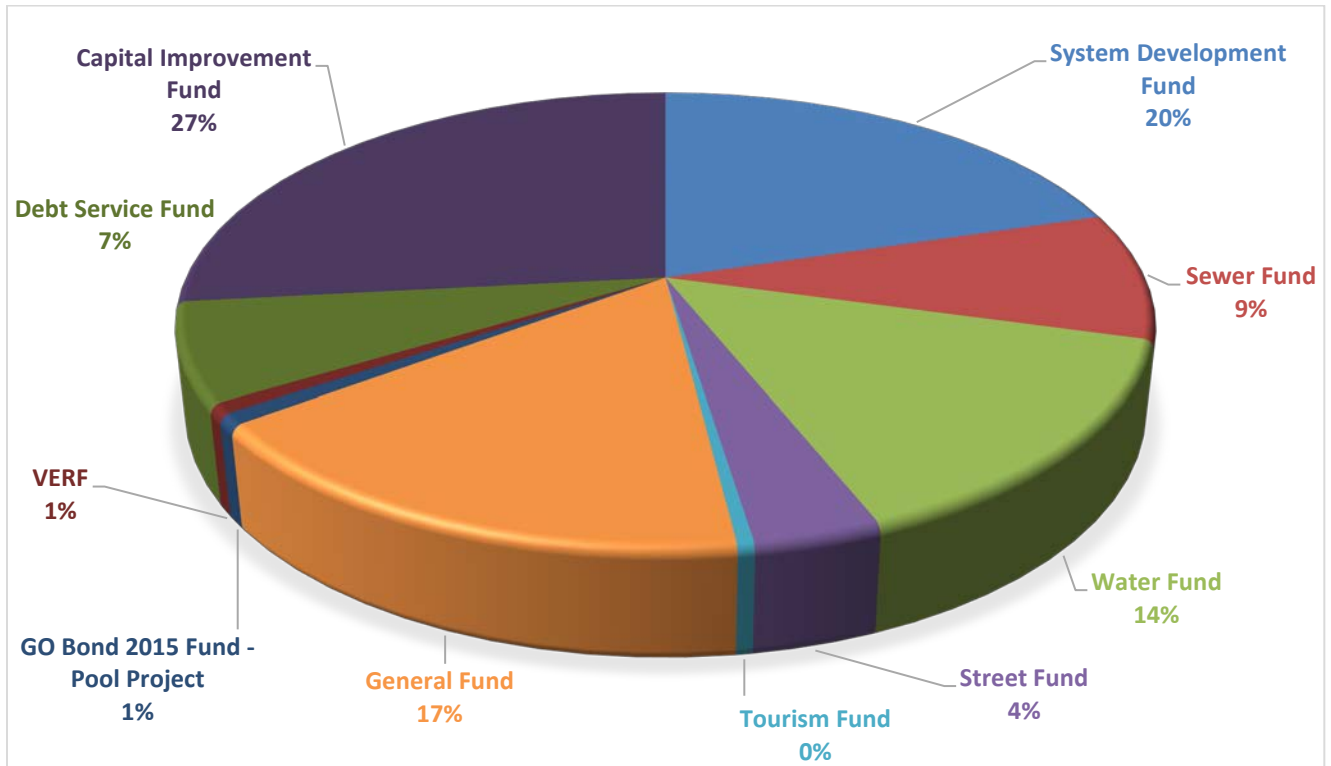
Fund Detail

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

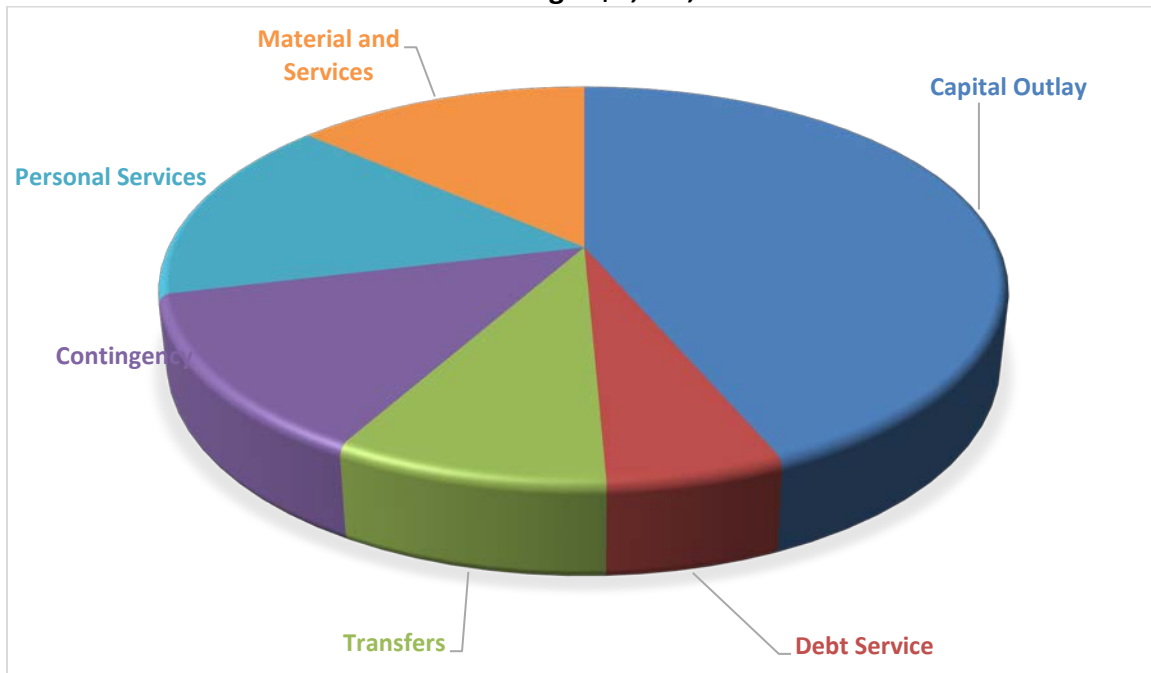


**Budget Breakdown by Fund
Fiscal Year 2018
Total Budget \$7,839,658**





**Fund Requirements by Category
Fiscal Year 2018 Budget
Total Budget \$7,839,658**

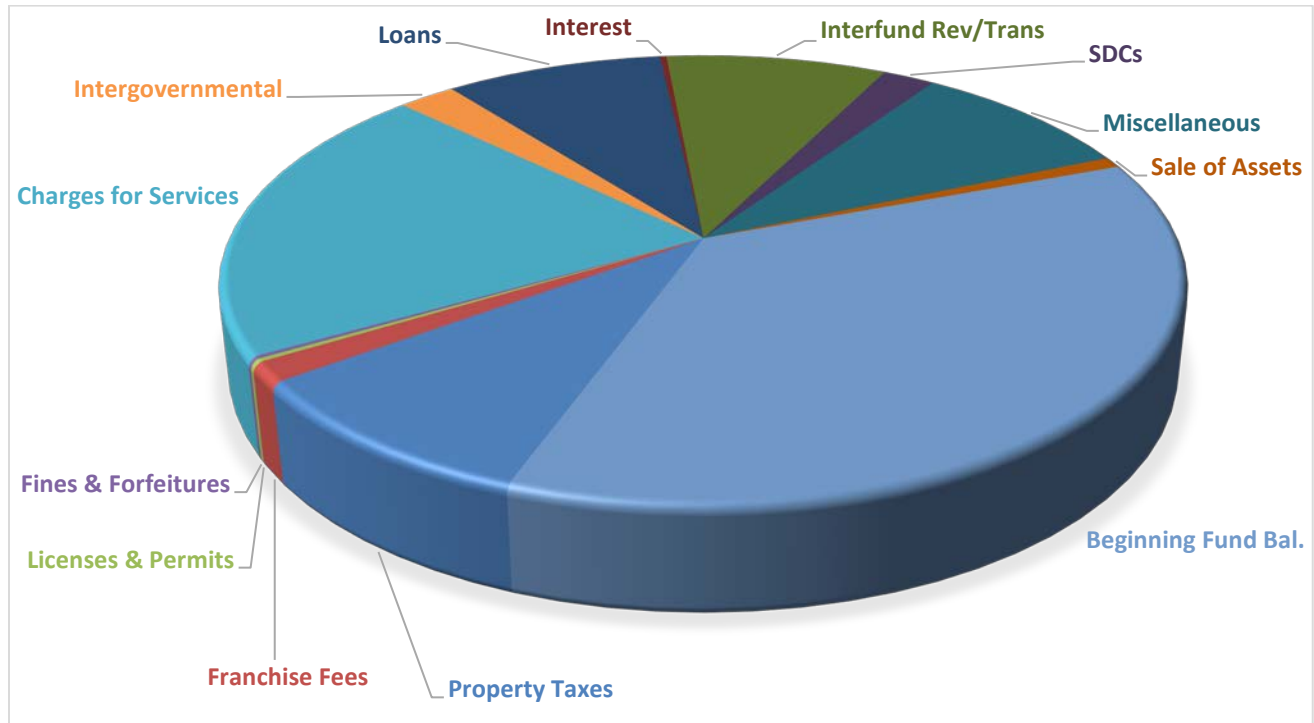


All Fund Requirements by Category

All Fund Requirements	Actual FY14	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Approved FY18
Personal Services	809,517	951,594	1,018,499	1,185,406	1,190,886	1,196,917
Material and Services	898,616	1,044,502	2,020,700	1,724,177	1,255,411	1,059,530
Capital Outlay	593,878	736,118	3,389,480	2,595,457	993,636	3,414,365
Debt Service	304,445	321,143	601,226	373,973	373,973	450,936
Transfers	1,622,311	895,047	924,903	731,289	557,657	695,358
Contingency/Unapprop.	0	0	0	878,448	56,749	1,022,552
Total Requirements	\$4,228,767	\$3,948,404	7,954,808	7,488,750	4,428,312	7,839,658
Total Req. Less Transfers	\$2,606,456	\$3,053,357	7,029,905	6,757,461	3,870,655	7,144,300

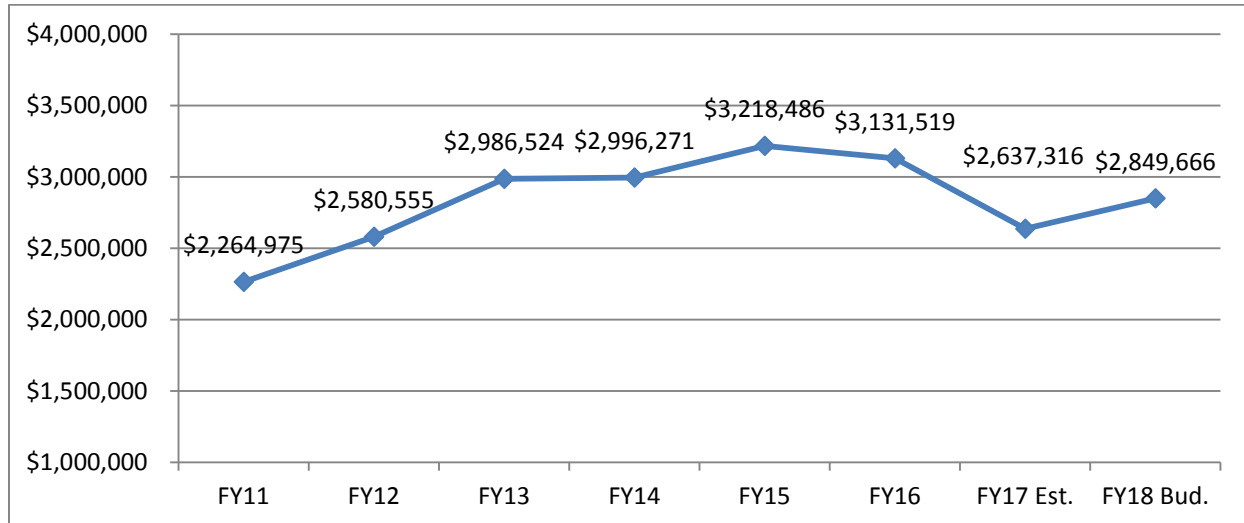


All Fund Resources
Fiscal Year 2018 Budget
Total Budget \$7,839,658



All Fund Resources

Resources	Actual FY14	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18
Property Taxes	576,101	596,115	692,892	692,500	722,530	732,525
Franchise Fees	103,938	115,456	103,850	107,900	107,900	110,200
Licenses & Permits	10,706	20,607	24,538	17,000	17,000	17,000
Fines & Forfeitures	9,427	23,061	18,144	15,000	15,000	15,000
Charges for Services	1,330,284	1,427,169	1,482,347	1,515,824	1,523,774	1,607,130
Intergovernmental	188,731	278,358	181,524	173,000	180,500	180,500
Loans	295,460	0	1,431,106	1,000,000	775,000	685,000
Interest	16,201	15,684	20,427	18,625	23,125	20,300
Interfund Rev/Trans	1,622,311	728,382	1,276,949	605,142	597,642	695,358
SDCs	141,548	259,910	285,701	106,560	157,956	163,319
Miscellaneous	156,273	248,954	1,943,145	175,648	484,014	708,101
Sale of Assets	0	0	0	0	0	60,000
Prior Period Adjustment	0	166,665	0	0	0	0
Beginning Fund Bal.	2,996,271	3,218,071	3,131,519	3,061,551	2,637,316	2,845,225
Total Resources	\$7,447,251	\$7,093,432	\$10,592,142	\$7,488,750	\$7,241,757	\$7,839,658


Fiscal Year 2018 Annual Budget
Reader's Guide
**Total Beginning Fund Balance
Fiscal Year 2018**

Beginning Fund Balances

Fund	Actual FY14	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18
General Fund	564,044	429,883	293,719	276,889	335,148	253,217
Tourism Fund	0	0	6,081	9,820	15,825	13,925
Street Fund	168,141	99,709	125,692	124,602	107,996	120,830
Water Fund	339,176	350,082	150,665	96,430	103,100	174,566
Sewer Fund	418,160	355,469	238,005	195,603	191,055	131,828
Water SDC Fund	154,094	216,107	374,275	265,209	297,231	386,100
Sewer SDC Fund	236,465	263,485	397,780	517,848	545,087	621,080
Transportation SDC Fund	19,042	28,600	83,442	128,384	138,978	171,340
CIF	41,569	1,127,035	920,858	420,048	293,846	571,613
Park SDC Fund	225,589	177,196	194,507	7,601	11,830	23,583
Stormwater SDC Fund	89,407	106,565	132,041	148,556	152,792	161,140
Debt Service Fund	0	0	158,647	158,647	158,645	158,645
V/E Replacement Fund	740,584	64,355	55,809	56,749	56,749	56,749
GO Bond Fund - Pool	0	0	0	655,165	229,034	609
Total	\$2,996,271	\$3,218,486	\$3,131,519	\$3,061,551	\$2,637,316	\$2,849,666



City Transfer Schedule – All Funds

FY17 Estimate

From	To	Purpose	Amount
GF	CIF - Facilities	City Hall Project Reserve	25,000
GF	CIF - Parks	Parks Projects	25,000
GF	DSF	Repay Property Loans	31,063
GF	GOBF	Loan	10,000
StF	GF	Internal Srv. Expenses	3,515
StF	CIF - Transportation	Transportation Projects	25,000
WF	GF	Internal Srv. Expenses	12,890
WF	CIF	Water Projects	50,000
WF	CIF - Facilities	City Hall Project Reserve	25,000
WF	DSF	Water Debt	163,815
SF	GF	Internal Srv. Expenses	12,890
SF	CIF - Sewer	Sewer Projects	50,000
SF	CIF - Facilities	City Hall Project Reserve	25,000
SF	DSF	Sewer Debt	123,469

FY18 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	Repay Property Loans	31,063
SF	DSF	Sewer Debt	135,000
SF	CIF - Sewer	Sewer Projects	25,000
SF	CIF - Facilities	City Hall Project Reserve	50,000
SF	GF	Internal Srv. Expenses	12,890
StF	CIF-Stormwater	Prior Stormwater Expense	15,810
StF	GF	Internal Srv. Expenses	3,515
WF	DSF	Water Debt	225,000
WF	CIF - Facilities	City Hall Project Reserve	50,000
WF	GF	Internal Srv. Expenses	12,890
WF	CIF - Water	Water Projects	50,000



Personal Allocation Table

Position	Pay Grade	General Fund	Street Fund	Water Fund	Sewer Fund	FTE Total
Parks Maintenance/Utility (Seasonal)	7	100%	0%	0%	0%	0.25
Lifeguard (Seasonal)	N/A	100%	0%	0%	0%	2.00
Assistant to the City Manager (Limited Duration)	N/A	0%	20%	40%	40%	0.50
Pool Manager (Seasonal)	N/A	100%	0%	0%	0%	0.25
Police Reserve	N/A	0%	0%	0%	0%	0.00
Parks Maintenance Worker	7	60%	20%	10%	10%	1.00
Accounts Payable/Planning Clerk	11	30%	10%	30%	30%	1.00
Court/Utility Clerk	14	30%	10%	30%	30%	1.00
Utility Worker I	16	0%	0%	90%	10%	1.00
City Recorder	19	30%	10%	30%	30%	1.00
Water/Waste Water	22	0%	5%	75%	20%	1.00
Police Officer (2)	25	100%	0%	0%	0%	2.00
Finance Director	33	30%	10%	30%	30%	1.00
Public Works Director	38	10%	10%	40%	40%	1.00
Police Chief	42	100%	0%	0%	0%	1.00
City Manager	50	30%	10%	30%	30%	1.00
TOTAL FTE	N/A	7.70	0.95	3.85	2.50	15.00

General Fund Breakout	FTE
Administration	0.60
Finance Department	0.60
Planning Department	0.15
Police Department	3.00
Municipal Court	0.15
Parks Department	0.90
Municipal Pool	2.30
TOTAL	7.70



**Fiscal Year 2017-18
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, 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.

Revenue Assumptions

Property Taxes – The City has a permanent rate of \$5.0098 per thousand of assessed valuation; however, in November 2006 Carlton residents voted on and passed a new fire district. To help the Fire District's creation the City Council passed a resolution of intent to lower the City's permanent rate by \$.4985 the first year and increase it annually for ten years until the City returns to its full permanent rate. Therefore, the FY18 rate levy is \$5.0098. 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; however, Carlton residents voted on a new fire district that passed in November of 2006. To help the Fire District's creation, the City Council passed a resolution of intent to lower the City's permanent rate by \$.4985 the first year and increase it annually for ten years until the City returns to its full permanent rate in FY18. The single largest form of revenue to the General Fund is property taxes and is projected to be \$650,000 in FY18, approximately 6% higher than budgeted in FY17. The FY18 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, Wave Bound and Century Link. The projected revenue is \$110,200, approximately 2% higher than in FY17.



- Licenses and Permits – Licenses and permits are projected to remain constant at \$17,000 in FY18.
- Intergovernmental Revenues – Revenue from state liquor fees and cigarette taxes are projected to remain constant at \$23,800 in FY18.
- Fines and Forfeitures - Revenue from fines and forfeitures are expected to remain constant at \$15,000 in FY18.
- Charges for Services – Revenue for this category (pool receipts, park rental fees, planning fees, and permits) are projected to be \$68,230, approximately 7% higher than in FY17. Temporary reduction in the pool fee schedule, approved by the City Council in 2015, will continue in FY18.
- Building Rent – The General Fund receives approximately \$31,380 per year for rent of two properties it owns, one in the downtown business district and a residence on East Monroe Street.
- Transient Room Tax - The City anticipates receiving \$33,240 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 (\$29,295) from the Water, Sewer and Street Funds for services performed by the Finance Department on behalf of these funds.

Overall, the FY18 Budget projects General Fund operating revenue collections will increase \$140,250 as compared to FY17 Budget. This increase is due, in part, to the projected one-time sale of property in FY18.

Expenditures Highlights

The FY18 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.
- The Police Department will pursue several initiatives in FY18 including outreach to the community on the City's emergency plan and increased community policing. During the year, staff will present Council with the options and costs associated with a third patrol officer position.
- The Municipal Court Department will continue to refine the City's archiving system with particular attention paid to law enforcement data systems.
- The Parks Department includes capital purchases including new picnic tables, extending the path in the Upper Park to the new bathroom and one new park sign.
- The Pool Department will continue to prioritize providing engaging and active programming for pool customers including aqua Zumba, swimming lessons and swim club.



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 will increase 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 5% compared to FY17.
- Cost of Living Adjustment (COLA) – the FY18 budget contains a 1.7% cost of living adjustment. The compensation plan continues the merit steps and small “reclassifications” are included for four positions based on a salary survey update performed by the Local Government Personnel Institute. The four positions that received reclassification are the Utility Worker I, Water/Waste Water position, City Recorder and Finance Director.
- 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, Street, Water and Sewer Funds. The FY18 budget includes continuing the increase on a limited term basis. This issue will be revisited during preparations for the FY19 budget.

2. Materials and Services

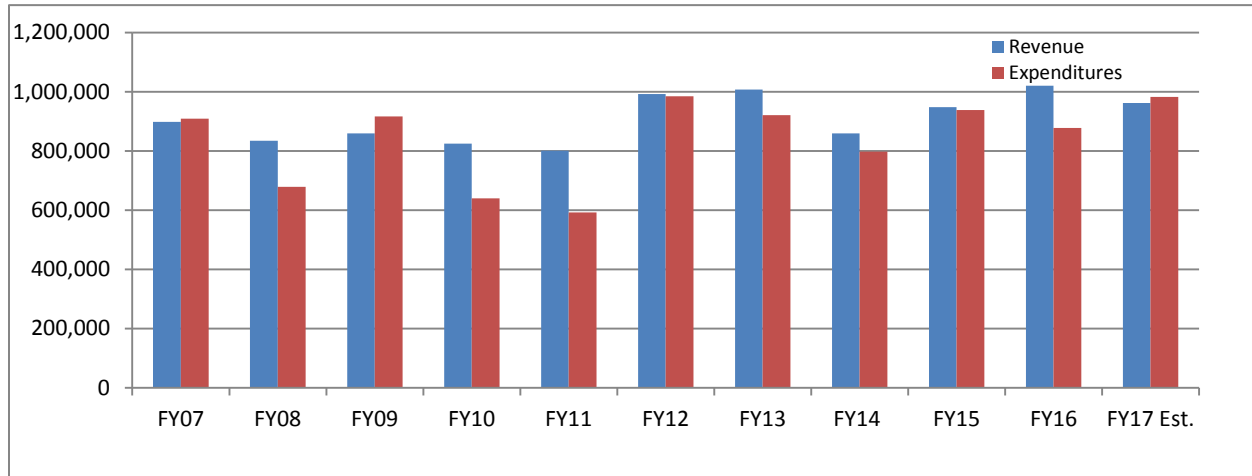
- Material and service costs continue to shift due to administrative restructuring as the Finance Department isolates expenses and ensures they are properly assigned to the correct department or account.
- Material and service costs like garbage, copier, and building electricity are shared across the 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 FY18 Budget is projected to begin the year with \$253,217 in reserve.



General Fund Revenues



Notes

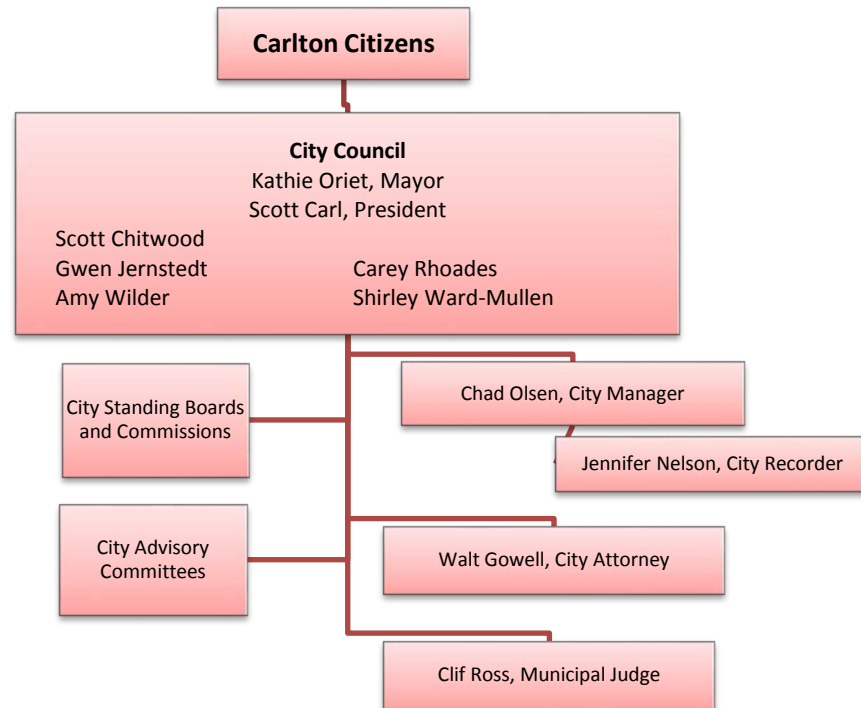
1. Revenues do not include beginning fund balance. Expenditures do not include transfers.
2. FY13 revenues include a one-time receipt of \$180,500 for the sale of the vacant "Fire Hall".
3. FY18 revenues include a one-time receipt of \$60,000 for the anticipated sale of a city-owned residential lot.

General Fund Revenues

Account Number	Resources	Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
001-000-300000	Beginning Fund Balance	564,044	429,883	293,719	276,889	335,163	253,217	253,217	253,217
	Revenues								
001-000-400200	Current Taxes	558,077	566,917	615,788	610,000	645,000	650,000	650,000	650,000
001-000-400300	Delinquent Taxes	18,024	29,198	21,356	20,000	22,000	22,000	22,000	22,000
001-000-400400	Interest	6,139	5,519	3,463	4,000	4,500	4,500	4,500	4,500
001-000-401300	PGE Light Franchise	77,607	87,834	76,126	78,000	76,000	78,000	78,000	78,000
001-000-401350	Internet Franchise	0	0	2,500	2,000	2,000	2,000	2,000	2,000
001-000-401400	Telephone Franchise	3,248	2,412	2,428	2,400	2,400	2,400	2,400	2,400
001-000-401500	Television Franchise	17,452	18,331	15,762	19,000	21,000	21,000	21,000	21,000
001-000-401600	Garbage Franchise	5,631	6,879	7,034	6,500	6,500	6,800	6,800	6,800
001-000-402000	Business License	6,275	6,350	6,800	6,000	6,000	6,000	6,000	6,000
001-000-402100	Building Permits	4,431	14,257	17,738	11,000	11,000	11,000	11,000	11,000
001-000-402200	State Liquor Fees	28,749	27,369	30,249	21,000	25,000	25,000	25,000	25,000
001-000-402300	Cigarette Tax	2,757	2,760	2,546	2,800	2,800	2,800	2,800	2,800
001-000-402600	Swim Pool Receipts	25,429	33,159	19,206	20,000	26,000	25,000	25,000	25,000
001-000-402650	Park Rentals	1,350	2,056	1,500	1,500	2,450	1,500	1,500	1,500
001-000-402700	Miscellaneous	2,833	16,257	5,864	1,000	1,400	1,000	1,000	1,000
001-000-402750	Building Rent	26,622	29,387	31,380	31,380	31,380	31,380	31,380	31,380
001-000-402850	Copies/Faxes/Reports	382	256	394	300	400	350	350	350
001-000-402900	Judge Fees	10,080	10,304	8,736	8,200	8,200	8,200	8,200	8,200
001-000-402950	City Liquor License Fees	3,945	2,305	3,315	3,000	3,000	3,000	3,000	3,000
001-000-403000	Fines and Forfeitures	9,427	23,061	18,144	15,000	15,000	15,000	15,000	15,000
001-000-404000	Planning Fees	9,315	26,022	20,973	10,000	11,000	10,000	10,000	10,000
001-000-404050	Permits - Type A & B	15,073	11,697	23,517	5,000	25,000	25,000	25,000	25,000
001-000-404550	Donations/Reimbursemts	168	0	0	0	0	0	0	0
001-000-404600	WITP Grant/Police	1,500	1,500	4,000	3,000	3,500	3,500	3,500	3,500
001-000-405400	Grants	0	17,706	7,712	0	500	4,000	4,000	4,000
001-000-406000	Sale of Assets	0	0	0	0	0	60,000	60,000	60,000
001-000-406100	Proceeds from LTD	0	0	63,732	0	0	0	0	0
001-000-406300	Transient Room Tax	21,593	6,436	10,003	8,100	10,000	10,000	10,000	10,000
001-000-406600	Marketing Coop	3,750	0	0	0	0	0	0	0
	Revenues	859,857	947,972	1,020,266	889,180	962,030	1,029,430	1,029,430	1,029,430
001-00-400150	Transfers: W/S/St.	0	29,295	29,295	29,295	29,295	29,295	29,295	29,295
	Total Revenues	\$859,857	\$977,267	\$1,049,561	\$918,475	\$991,325	\$1,058,725	\$1,058,725	\$1,058,725
	Total Resources	\$1,423,901	\$1,407,150	\$1,343,280	\$1,195,364	\$1,326,488	\$1,311,942	\$1,311,942	\$1,311,942



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 with the approval of the Council.

The elected City Council sets policies for City government, enacts ordinances and hires, directs and evaluates the City Manager. In turn, the City Manager is the City's chief executive officer, responsible for overall management and administration of all City government activities, including the implementation of ordinances, resolutions, policies, rules and regulations adopted by the City Council. The City operates its own police department, municipal court, water, wastewater, storm, street operations, planning, finance parks and the municipal swimming pool. This department includes the City Manager, City Attorney and City 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 – FY18

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 source strategy.

The department will undertake four initiatives to support this strategy.

- a) Update water rates to support future improvements to the Panther Creek Reservoir.
- b) Update water rates to support future improvements to the finished water supply line.
- c) Pursue legislative funding to rehabilitate Panther Creek Reservoir and the finished water supply line.
- d) Complete the feasibility study to raise the Panther Creek dam. This study is partially funded by a grant from the Oregon Water Resources Department.

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	FY17 Target	FY17 Estimate	FY18 Target
001	Percent of citizen's surveyed who feel very or somewhat satisfied with city services.	79%	N/A	N/A	80%
002	Percent of citizens surveyed who feel that Carlton City government is moving in the right direction.	47%	N/A	N/A	60%
004	Number of citizens who attended Council work and regular sessions over a 12-month period.	N/A	75	130	130

Administration

		FY16 Actual	FY17 Target	FY17 Estimate	FY18 Target
101	Average number of attendees at biannual town hall meetings.	55	75	50	50
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%	50%	50%	50%
113	Number of Carlton residents participating in Carlton citizen boards and commissions.	46	50	51	60
114	Percent of citizens surveyed who strongly or somewhat agree that city staff provide timely services.	68%	N/A	N/A	75%



Fiscal Year 2018 Annual Budget

General Fund

Department Accomplishments in FY17

- Implemented FY17 Council goals.
- Assisted and monitored department goals and projects.
- Implement FY17 capital improvement plan projects.
- Awarded the Distinguished Budget Presentation Award by GFOA for the FY17 Budget.
- Continued the Carlton Performance Management Initiative.

Expenditures

	Actual FY14	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18	Approved FY18	Adopted FY18
Personnel Services	121,033	45,056	45,803	63,679	63,679	55,589	55,589	55,589
Material and Services	146,813	118,278	36,455	46,900	31,290	48,450	48,450	48,450
Capital Outlay	11,337	0	0	0	0	600	600	600
Debt Service	0	0	0	0	0	0	0	0
Transfers	196,585	143,732	75,000	50,000	60,000	100,000	100,000	100,000
Total	\$475,768	\$307,066	\$157,258	\$160,579	\$154,969	\$204,639	\$204,639	\$204,639

Expenditure Highlights

1. The FY18 Budget includes funds in professional services for the General Fund's share to continue the Carlton Performance Management Initiative.
2. The FY18 Budget continues to fund the Community Grant Program for the City Council to continue to support local non-profits.
3. The FY18 Budget includes \$4,000 to fund nuisance abatement expenses experienced during the year.
4. The FY18 Budget includes \$600 as part of the General Fund's share to purchase a shared laptop computer.
5. The FY17 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. This supports one of the Council's stated FY18 priorities.
 - 2) **Capital Improvement Fund: Parks Reserve** - This is a \$25,000 transfer to the CIF for the skate park facility project. This supports one of the Council's stated FY18 priorities.
 - 3) **Capital Improvement Fund: Pedestrian Improvements Reserve** - This is a \$25,000 transfer to the CIF for pedestrian improvements. This supports one of the Council's stated FY18 priorities.

These transfers will be held until the final quarter of FY18 to ensure the City will continue to maintain its targeted reserves for the General Fund.


Fiscal Year 2018 Annual Budget
General Fund
Staffing Information

	Wage Range	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Proposed FY18
City Manager		.33	.33	.30	.30	.30
Finance Director		.33	0	0	0	0
Utility Billing/Municipal Court Clerk		.34	0	0	0	0
Office Assistant		.17	0	0	0	0
Technician		.25	0	0	0	0
City Recorder		0	0	.15	.15	.30
Total FTE's		1.42	.33	.45	.45	.60

General Fund Requirements

Department: Administration

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Personal Services									
001-001-500000	Salary	81,580	32,850	33,425	39,490	39,490	40,475	40,475	40,475
001-001-500001	Asst. to the City Manager	0	0	180	0	0	0	0	0
001-001-504600	Unemployment	1,594	349	145	316	316	411	411	411
001-001-504700	Social Security	6,241	2,513	2,571	3,021	3,021	3,143	3,143	3,143
001-001-504800	Health Insurance	25,560	7,057	7,249	16,781	16,781	8,331	8,331	8,331
001-001-504900	Workers' Comp	1,143	324	(590)	215	215	238	238	238
001-001-505000	Retirement	4,916	1,963	2,823	3,856	3,856	2,991	2,991	2,991
Total Personal Services		\$121,033	\$45,056	\$45,803	\$63,679	\$63,679	\$55,589	\$55,589	\$55,589
Employee FTEs					0.45	0.45	0.6	0.6	0.6
Material and Services									
001-001-600200	Utilities - PGE	9,788	0	0	0	0	0	0	0
001-001-600201	Communications	5,320	0	0	0	0	0	0	0
001-001-600300	Sec. Cameras Mthly Fees	0	0	0	0	0	0	0	0
001-001-600400	City Property Maint.	629	0	0	0	0	0	0	0
001-001-600401	Office Cleaning	4,434	0	0	0	0	0	0	0
001-001-600402	Maint. on Rental Prop.	35	0	0	0	0	0	0	0
001-001-600410	Xmas Decorations	266	0	215	250	240	250	250	250
001-001-600420	Unemployment Service	0	0	0	0	0	0	0	0
001-001-600450	Garbage Service	2,574	0	0	0	0	0	0	0
001-001-600500	IT Services	5,921	762	0	1,000	1,000	1,000	1,000	1,000
001-001-600560	Codification of Ord.	650	0	0	0	0	0	0	0
001-001-600570	Urban Renewal Plan	437	0	0	0	0	0	0	0
001-001-600600	Travel and Training	3,111	3,023	2,003	3,000	3,000	3,000	3,000	3,000
001-001-600650	Mayor/Council Expen.	3,411	3,504	5,690	7,500	6,000	7,500	7,500	7,500
001-001-600655	Employee Incentives	0	2,372	0	0	0	0	0	0
001-001-600700	Dues and Subscriptions	4,161	3,490	2,849	3,500	3,200	3,500	3,500	3,500
001-001-600800	Attorney Fees	14,447	23,143	11,081	10,000	3,500	9,000	9,000	9,000
001-001-600850	Audit	5,498	0	0	0	0	0	0	0
001-001-600880	Salary Survey	0	0	0	1,000	800	0	0	0
001-001-600900	Engineer Fees	16,649	11,089	0	0	0	0	0	0
001-001-601100	Advertising/Notices	2,717	820	273	150	400	250	250	250
001-001-601700	Insurance	7,819	100	200	200	200	200	200	200
001-001-608000	Office Supplies	3,429	1,442	508	1,000	1,000	1,000	1,000	1,000
001-001-608050	Vehicle Expense	3,153	338	71	300	200	250	250	250
001-001-608100	Miscellaneous	(8,056)	0	0	0	0	0	0	0
001-001-608150	Merchant Bank Fees	3,809	0	0	0	0	0	0	0
001-001-608200	Fire Protection - Dam	0	0	0	0	0	0	0	0
001-001-608300	Bail Refund/Court Cost	4,355	0	0	0	0	0	0	0
001-001-608500	Land Use/Planning	17,550	40,454	0	0	0	0	0	0
001-001-608600	Y C Mediators - Donation	0	0	0	0	0	0	0	0
001-001-608601	Professional Services	439	6,161	5,372	7,500	3,000	6,500	6,500	6,500
001-001-608630	Yamhill Basin Council	0	0	0	0	0	0	0	0
001-001-608650	Comp. Software Upgrade	8,118	0	0	0	0	0	0	0
001-001-608675	Copier Expense	2,583	0	0	0	0	0	0	0

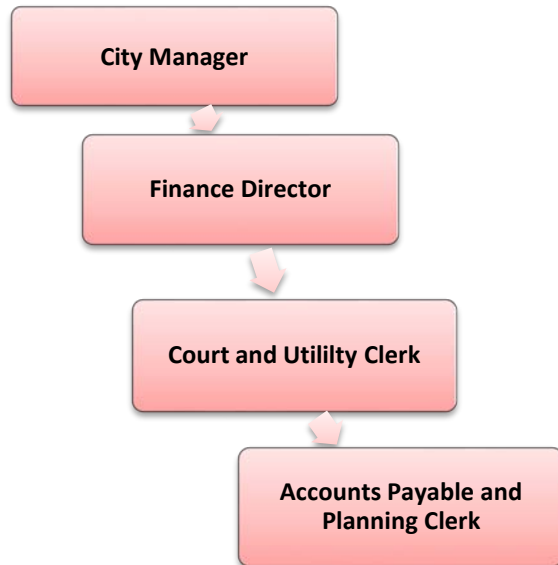
General Fund Requirements

Department: Administration

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	Material and Services	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
001-001-608680	Community Outreach	1,180	3,499	4,035	4,000	3,750	4,500	4,500	4,500
001-001-608750	Parking Lot Maintenance	325	0	0	0	0	0	0	0
001-001-608799	Tourism Promotion	16,717	0	0	0	0	0	0	0
001-001-608800	Taxes on Rental Property	4,345	0	0	0	0	0	0	0
001-001-608801	Comm. Grant Program	0	18,081	4,158	7,500	5,000	7,500	7,500	7,500
001-001-608900	Marketing Coop	999	0	0	0	0	0	0	0
001-001-610000	Nuisance Abatement	0	0	0	0	0	4,000	4,000	4,000
Total Material and Services		\$146,813	\$118,278	\$36,455	\$46,900	\$31,290	\$48,450	\$48,450	\$48,450
							3.30%	3.30%	3.30%
Capital Outlay									
001-001-620100	Office Equipment	1,478	0	0	0	0	0	0	0
001-001-630000	Capital Purchase-Pine St.	9,859	0	0	0	0	0	0	0
001-001-620100	Computer	0	0	0	0	0	600	600	600
Total Capital Outlay		\$11,337	\$0	\$0	\$0	\$0	\$600	\$600	\$600
Debt Service									
001-001-620510	Wells Fargo - Principal	0	0	0	0	0	0	0	0
001-001-620520	Wells Fargo - Interest	0	0	0	0	0	0	0	0
001-001-620530	Umpqua Bank - Principal	0	0	0	0	0	0	0	0
001-001-620540	Umpqua Bank - Interest	0	0	0	0	0	0	0	0
001-001-620580	Fire Hall	0	0	0	0	0	0	0	0
001-001-620590	Fire Hall Interest	0	0	0	0	0	0	0	0
Total Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers									
001-001-630500	V/E Rep'mt Fund	7,000	0	0	0	0	0	0	0
001-001-630510	CIF - Park Reserve	75,000	85,000	25,000	25,000	25,000	25,000	25,000	25,000
001-001-630515	CIF - Pedestrian Imp'mts	25,000	25,000	0	0	0	25,000	25,000	25,000
001-001-630520	CIF - City Hall Reserve	50,000	10,000	50,000	25,000	25,000	50,000	50,000	50,000
001-001-630525	CIF - Entrance Signs	10,000	10,000	0	0	0	0	0	0
001-001-630540	Reserve Fund - Parks	0	0	0	0	0	0	0	0
001-001-630550	Tourism Fund	0	13,732	0	0	0	0	0	0
001-001-630560	Debt Service Fund	29,585	0	0	0	0	0	0	0
	GO Pool Bond Fund	0	0	0	0	10,000	0	0	0
Total Transfers		\$196,585	\$143,732	\$75,000	\$50,000	\$60,000	\$100,000	\$100,000	\$100,000
Total Requirements - Administration		\$475,768	\$307,066	\$157,258	\$160,579	\$154,969	\$204,639	\$204,639	\$204,639
							27.44%	27.44%	27.44%



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 principle 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.

The Finance department continues its community engagement efforts including the e-newsletter, annual report, expanded website, on-line bill pay, City business postings at City Hall and Nextdoor.

This department includes the Finance Director, Court/Utility Clerk and Accounts Payable/Planning 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 - FY18

City Goal 4 – Support a strong economic base

The office will employ one strategy in support of Goal 4:

1. Improve the efficiency of the City’s zoning activities.

The office will undertake three initiatives to implement this strategy:

- a) Provide professional development opportunities to staff including training specific to land use.
- b) Network and build relationships with local planning agencies.
- c) Create a customer satisfaction survey.

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 to residents.

The office will undertake three 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.
- c) Develop a mobile application for the City.

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 three initiatives to support these strategies:

- a) Expand and improve web-based communication.
- b) Improve internal control auditing procedures as outlined in the FY16 audit report.
- c) Provide governmental accounting training for staff.


Fiscal Year 2018 Annual Budget
General Fund
Performance Measurements

		FY16 Actual	FY17 Target	FY17 Estimate	FY18 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%	80%	100%
121	Carlton receives the GFOA Distinguished Budget Presentation Award.	Yes	Yes	Yes	Yes
122	Percent of City business conducted online.	16%	25%	22%	25%
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	N/A	N/A	100%
130	Percent of citizens surveyed who rate utility billing services as good or excellent.	75%	N/A	N/A	75%

Department Accomplishments in FY17

- All staff (Finance Director, Court/Utility Clerk and Accounts Payable/Planning Clerk) have attended at least one significant training session and/or conference during FY17.
- Assisted with the implementation of FY17 Council Goals.
- Continued to reduce delinquent utility accounts.
- Purchased fire proof safes to use for archival project.
- Continued Optical Character Reader (OCR) program in FY17 in order to scan adobe documents to provide searching capabilities.
- Received a qualified audit opinion.

Expenditures

	Actual FY14	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18	Approved FY18	Adopted FY18
Personnel Services	0	79,535	38,099	41,330	41,330	44,020	44,020	44,020
Material and Services	0	126,687	69,412	89,700	86,815	90,850	90,850	90,850
Capital Outlay	0	643	6,211	10,500	7,500	7,260	7,260	7,260
Transfers	0	31,585	31,315	31,063	31,063	31,063	31,063	31,063
Contingency	0	0	0	124,061	0	146,751	146,751	146,751
Total	\$0	\$238,450	\$145,037	\$296,654	\$166,708	\$319,944	\$319,944	\$319,944



Expenditure Highlights

1. The FY18 Budget includes inter-fund transfers from the Water, Sewer and Street Funds as their contributions to the General Fund for shared internal service costs.
2. The department continues to manage the General Fund's debt service payments.
3. The Springbrook software line item funds the City's financial records to be backed-up to a "Cloud Services" function offered by Springbrook. Springbrook has recently been purchased by Accela and there has been delays with recent updates to the City's suite of financial modules. The FY17 estimate assumes this will be finished prior to year-end however, sufficient funds are included in the FY18 Budget in case this does not occur by June 30th.
4. The department includes funds for an online bill pay feature on the website.
5. The department budget provides for three capital outlays:
 - 1) \$750 as part of the General Fund's share to upgrade one computer.
 - 2) The Accela line item funds the City's financial records to be backed-up using a cloud-based service. The FY17 estimate assumes the update will be installed prior to June 30, 2017; however, sufficient funds are also included in the FY18 Budget in case the update does not occur by June 30, 2017.
 - 3) Website development.
6. The department budget provides for one transfer:
 - **Debt Service Fund** – This transfers \$31,063 to the Debt Service Fund for the General Fund's debt service requirements for the rental properties.
7. The department budget maintains the General Fund's contingency. These funds can only be spent by Council resolution.

Staffing Information

	Wage Range	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Adopted FY18
Finance Director	31	0.00	0.34	0.30	0.30	0.30
Accounts Payable/Planning Clerk	14	0.00	0.34	0.15	0.30	0.15
Court/Utility Clerk	11	0.00	0.17	0.20	0.30	0.15
Total FTE's		0	0.85	0.65	0.90	0.60

General Fund Requirements

Department: Finance Department

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Personal Services									
001-002-500000	Salary	0	55,999	21,806	25,752	25,752	26,259	26,259	26,259
001-002-504600	Unemployment	0	681	247	206	206	279	279	279
001-002-504700	Social Security	0	4,284	2,901	1,970	1,970	2,135	2,135	2,135
001-002-504800	Health Insurance	0	16,032	10,350	11,676	11,676	12,322	12,322	12,322
001-002-504900	Workers' Comp	0	598	1,315	125	125	162	162	162
001-002-505000	Retirement	0	1,941	1,480	1,601	1,601	2,863	2,863	2,863
Total Personal Services		\$0	\$79,535	\$38,099	\$41,330	\$41,330	\$44,020	\$44,020	\$44,020
Employee FTEs					1.1	1.1	0.6	0.6	0.6
Material and Services									
001-002-600200	Utilities - PGE	0	9,403	3,741	6,000	6,000	6,000	6,000	6,000
001-002-600201	Telecommunications	0	6,166	3,908	6,300	5,500	6,000	6,000	6,000
001-002-600400	City Property Maint.	0	785	2,146	2,200	1,500	2,000	2,000	2,000
001-002-600401	Janitorial Services	0	1,262	1,184	2,100	1,500	2,000	2,000	2,000
001-002-600402	Maint. on Rental Property	0	4,220	4,614	4,200	4,000	4,000	4,000	4,000
001-002-600450	Garbage Service	0	1,537	519	2,000	1,500	1,500	1,500	1,500
001-002-600500	IT Services	0	8,910	6,871	7,000	7,000	7,000	7,000	7,000
001-002-600550	Billing Costs	0	305	299	200	0	0	0	0
001-002-600560	Codification of Ord.	0	1,892	2,493	2,500	2,500	2,500	2,500	2,500
001-002-600600	Travel and Training	0	2,429	2,434	5,000	5,000	4,200	4,200	4,200
001-002-600700	Dues and Subscriptions	0	1,365	1,571	1,500	1,500	1,500	1,500	1,500
001-002-600800	Attorney Fees	0	2,285	2,844	1,800	500	800	800	800
001-002-600850	Audit	0	5,008	9,827	8,000	11,000	11,000	11,000	11,000
001-002-601100	Advertising & Notices	0	1,762	522	1,000	500	500	500	500
001-002-601700	Insurance	0	15,220	10,425	12,500	12,000	12,900	12,900	12,900
001-002-608000	Office Supplies	0	7,101	3,729	8,000	8,000	8,000	8,000	8,000
001-002-608050	Vehicle Maint. / Fuel	0	1,472	1,361	2,000	500	1,000	1,000	1,000
001-002-608150	Merchant Bank Fees	0	2,670	2,921	4,500	4,300	4,500	4,500	4,500
001-002-608300	Bail Refund/Court Cost	0	6,466	0	0	0	0	0	0
001-002-608601	Professional Services	0	38,883	1,775	1,500	3,000	2,500	2,500	2,500
001-002-608650	Accela	0	220	0	3,500	3,365	4,500	4,500	4,500
001-002-608675	Copier	0	3,404	2,093	3,500	3,000	3,500	3,500	3,500
001-002-608800	Taxes on Rental Property	0	3,922	4,135	4,400	4,650	4,950	4,950	4,950
Total Material and Services		\$0	\$126,687	\$69,412	\$89,700	\$86,815	\$90,850	\$90,850	\$90,850
							1.28%	1.28%	1.28%
Capital Outlay									
001-002-620100	Telephone System	0	0	0	3,000	3,000	0	0	0
001-002-620100	Computer	0	0	0	0	0	750	750	750
001-002-620100	OCR Reader	0	0	5,386	0	0	0	0	0
001-002-620100	Fireproof Cabinets (2)	0	0	0	0	0	0	0	0
001-002-620100	Digital Camera	0	0	0	0	0	0	0	0
001-002-620100	Community Bulletin Bd.	0	0	0	0	0	0	0	0
001-002-620200	Website Upgrade	0	0	825	1,500	1,500	1,260	1,260	1,260
001-002-620300	Lighting Upgrade	0	643	0	0	0	0	0	0
001-002-620300	Accela	0	0	0	6,000	6,000	6,000	6,000	6,000
Total Capital Outlay		\$0	\$643	\$6,211	\$10,500	\$7,500	\$7,260	\$7,260	\$7,260

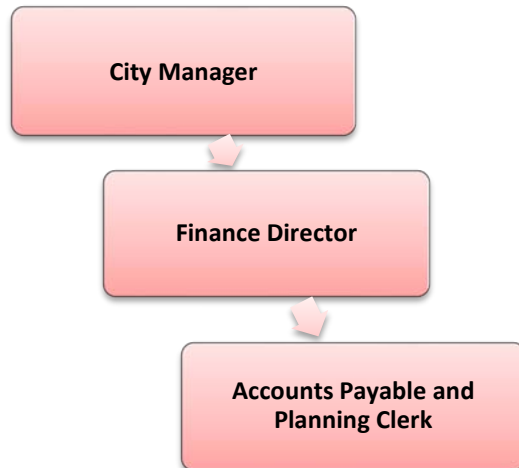
General Fund Requirements

Department: Finance Department

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Transfers									
001-002-630500	V/E Rep'mt Fund	0	2,000	0	0	0	0	0	0
001-002-630560	Debt Service Fund	0	29,585	31,315	31,063	31,063	31,063	31,063	31,063
Total Transfers		\$0	\$31,585	\$31,315	\$31,063	\$31,063	\$31,063	\$31,063	\$31,063
Contingency/Unappropriated									
001-002-640000	Contingency	0	0	0	124,061	0	151,053	151,053	151,053
001-002-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0	0
Total Contingency/Unappropriated		\$0	\$0	\$0	\$124,061	\$0	\$151,053	\$151,053	\$151,053
Total Requirements - Finance Department		\$0	\$238,450	\$145,037	\$296,654	\$166,708	\$324,246	\$324,246	\$324,246
							9.30%	9.30%	9.30%



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 counter 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 all priorities for the department.

Department Mission

The Planning Department will effectively carry out its responsibilities with minimal staffing and contracted services. 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 all priorities for the department. 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 - FY18

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 three strategies:

1. Improve the City's Public Works Design Standards.
2. Improve Carlton's business satisfaction percentage.
3. Initiate a Historical Preservation Program.

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 continue investigating a Historical Preservation Program for Carlton with a citizen advisory committee and provide a recommendation to the Mayor and City Council.
- d) Create a satisfaction survey to be completed and returned by land use applicants.
- e) Improve web-based access to building and planning documents.

Performance Measurements

		FY16 Actual	FY17 Target	FY17 Estimate	FY18 Target
110	Percent of land use applicants rating planning and zoning services as good or excellent.	63%	N/A	N/A	70%
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.	72%	N/A	N/A	80%
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 FY17

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.
- Performance target met with a 48-hour turnaround time for building compliance forms.
- Performance target met with a 48-hour turnaround time for planning forms.


Fiscal Year 2018 Annual Budget
General Fund
Expenditures

	Actual FY14	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18	Approved FY18	Adopted FY18
Personnel Services	0	0	5,691	13,642	13,642	14,723	14,723	14,723
Material and Services	0	0	45,565	51,700	55,542	62,700	62,700	62,700
Capital Outlay	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0	0
Total	\$0	\$0	\$51,256	\$65,342	\$69,184	\$77,423	\$77,423	\$77,423

Expenditure Highlights – FY18

1. This General Fund department delineates expenses related specific 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. Initiate a Historical Preservation Initiative for the City of Carlton and make a recommendation to the City Council including the possible creation of a “Certified Local Government”.
3. The FY18 Budget 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.

Staffing Information

	Wage Range	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Adopted FY18
Accounts Payable/Planning Clerk	11	0.00	0.00	.15	.20	.15
Total FTE's		0.00	0.00	.15	.20	.15

General Fund Requirements

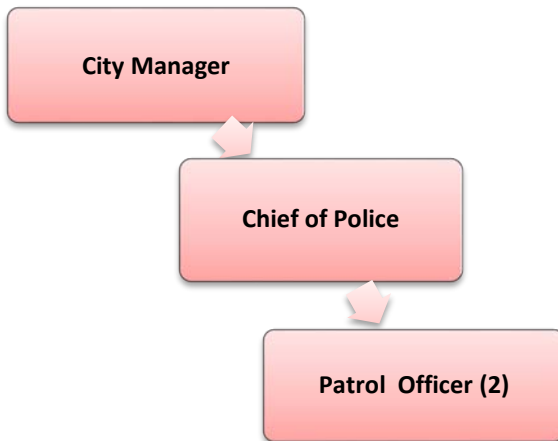
Department: Planning

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Personal Services									
001-003-500000	Salary	0	0	5,285	7,086	7,086	7,386	7,386	7,386
001-003-504600	Unemployment	0	0	26	57	57	74	74	74
001-003-504700	Social Security	0	0	251	542	542	565	565	565
001-003-504800	Health Insurance	0	0	0	5,581	5,581	5,865	5,865	5,865
001-003-504900	Workers' Comp	0	0	3	41	41	60	60	60
001-003-505000	Retirement	0	0	126	335	335	773	773	773
Total Personal Services		\$0	\$0	\$5,691	\$13,642	\$13,642	\$14,723	\$14,723	\$14,723
Employee FTEs					0.15	0.15	0.15	0.15	0.15
Material and Services									
001-003-600500	IT Services	0	0	0	0	0	0	0	0
001-003-600505	Planning Commission	0	0	0	100	0	0	0	0
001-003-600600	Travel and Training	0	0	280	200	60	500	500	500
001-003-600700	Dues and Subscriptions	0	0	85	100	55	100	100	100
001-003-600800	Attorney Fees	0	0	132	2,500	4,000	4,000	4,000	4,000
001-003-600900	Engineering Services	0	0	25,277	20,000	35,000	30,000	30,000	30,000
001-003-601100	Advertising and Legal	0	0	805	1,200	327	500	500	500
001-003-608000	Office Supplies	0	0	22	100	100	100	100	100
001-003-608601	Professional Services	0	0	18,964	20,000	15,000	20,000	20,000	20,000
001-003-608700	Historic Preservation	0	0	0	7,500	1,000	7,500	7,500	7,500
Total Material and Services		\$0	\$0	\$45,565	\$51,700	\$55,542	\$62,700	\$62,700	\$62,700
							21.28%	21.28%	21.28%
Capital Outlay									
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Planning		\$0	\$0	\$51,256	\$65,342	\$69,184	\$77,423	\$77,423	\$77,423
							18.49%	18.49%	18.49%



General Fund
Police Department

Organizational Structure



Department Description

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

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

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 citizens of Carlton. Under Chief Martinez’s leadership, the department is one of the best departments in the State demonstrated by retaining its status as an accredited law enforcement agency and Christy Martinez’s award as the Governor’s Adult Volunteer of the year for her role in the department’s accreditation.

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 - FY18

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

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

1. Enforcing relevant criminal and traffic laws.
2. Providing, when called upon, community caretaking.
3. Engaging citizens and business owners in activities aimed at crime prevention.
4. Maintaining a positive presence in the community at-large.

The department will continue five initiatives in FY18 to support these strategies:

- a) Increase community policing.
- b) Increase the number of police partnerships with community groups.
- c) Adequately resource law enforcement.
- d) Analyze the addition of a new police officer position.
- e) Educate the community on the City emergency plan.

Performance Measurements

		FY16 Actual	FY17 Target	FY17 Estimate	FY18 Target
200	Number of calls for service.	1,933	N/A	1,800	N/A
202	Average response time when officer is off-duty.	20 min.	N/A	20 min.	N/A
205	Number of traffic-related citations.	113	N/A	100	N/A
207	Number of community policing related events.	19	19	19	19
209	Percent of citizen's surveyed rating police services as good or excellent.	88%	N/A	N/A	90%
212	Number of arrests for person crimes.	13	N/A	50	N/A
213	Number of arrests for property crimes.	4	N/A	20	N/A
214	Carlton Police Department is accredited.	Yes	Yes	Yes	Yes

Department Accomplishments in FY17

- The department received its reaccreditation by the Oregon Accreditation Alliance.
- Hosted National Night Out, which drew hundreds of individuals from Carlton and surrounding communities.
- Received grant from ODOT for Seatbelt Safety Enhancement.
- Purchased two digital speed signs partly funded with a grant from Spirit Mountain.
- Continued Quarterly Public Presentations – Project IMPACT.
- Continued Child Identification Day.


Fiscal Year 2018 Annual Budget
General Fund
Expenditures

	Actual FY14	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18	Approved FY18	Adopted FY18
Personnel Services	220,481	300,459	293,306	310,438	310,568	305,792	305,792	305,792
Material and Services	138,355	87,356	108,884	113,690	113,190	117,100	117,100	117,100
Capital Outlay	7,505	28,379	63,732	32,500	32,500	22,500	22,500	22,500
Total	\$366,341	\$416,194	\$465,922	\$456,628	\$456,258	\$445,392	\$445,392	\$445,392

Expenditure Highlights

1. The FY18 Budget includes \$22,500 for the third and final lease payment for the Tahoe police vehicle.

Staffing Information

	Wage Range	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Proposed FY18
Police Chief	42	1	1	1	1	1
Police Sergeant	N/A	0	1	1	1	0
Police Officer	25	2	1	1	1	2
Total FTE's		3	3	3	3	3

General Fund Requirements

Department: Police

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Personal Services									
001-004-500000	Salary	139,836	181,762	184,575	195,000	195,000	190,350	190,350	190,350
001-004-500001	Detective	0	0	0	0	0	0	0	0
001-004-500005	Overtime	0	4,739	2,492	7,000	7,000	10,000	10,000	10,000
001-004-504600	Unemployment	2,486	2,015	882	1,585	1,950	1,924	1,924	1,924
001-004-504700	Social Security	10,702	14,267	14,311	15,153	14,918	14,718	14,718	14,718
001-004-504800	Health Insurance	46,532	74,501	66,224	66,145	66,145	60,900	60,900	60,900
001-004-504900	Workers' Comp	12,107	13,425	12,690	13,000	13,000	11,500	11,500	11,500
001-004-505000	Retirement	8,818	9,750	12,132	12,555	12,555	16,400	16,400	16,400
Total Personal Services		\$220,481	\$300,459	\$293,306	\$310,438	\$310,568	\$305,792	\$305,792	\$305,792
Employee FTEs					3	3	3	3	3
Material and Services									
001-004-600200	Utilities-PGE	0	749	764	1,500	1,500	1,500	1,500	1,500
001-004-600201	Telecommunications	2,669	2,348	3,337	4,000	4,000	4,000	4,000	4,000
001-004-600350	Vehicle Repair	4,751	7,570	3,931	5,000	4,500	5,000	5,000	5,000
001-004-600500	IT Services	4,875	3,803	6,211	6,000	6,000	6,000	6,000	6,000
001-004-600600	Travel and Training	3,127	3,726	6,481	6,000	6,000	8,000	8,000	8,000
001-004-600801	Attorney Fees	1,105	55	320	2,000	2,000	2,000	2,000	2,000
001-004-601000	Reserve Equipment	0	0	781	2,000	2,000	2,000	2,000	2,000
001-004-601500	Gas, Oil	5,002	3,823	5,128	9,000	9,000	9,000	9,000	9,000
001-004-601800	Dispatch	23,189	23,144	25,982	28,090	28,090	29,500	29,500	29,500
001-004-601900	Uniforms Allowance	3,451	7,306	5,840	6,000	6,000	6,000	6,000	6,000
001-004-602000	Weapons/Ammunition	3,293	2,739	2,246	4,200	4,200	4,200	4,200	4,200
001-004-608000	Maintenance	26,873	4,127	747	4,000	4,000	4,000	4,000	4,000
001-004-608100	Office Supplies	6,927	8,528	5,779	6,000	6,000	6,000	6,000	6,000
001-004-608250	Mobile Data Computers	3,361	5,166	300	5,000	5,000	5,000	5,000	5,000
001-004-608300	Street Striping	3,128	0	0	0	0	0	0	0
001-004-608500	Vehicle Lease	22,500	0	22,289	0	0	0	0	0
001-004-608600	Professional Services	16,906	2,496	7,003	7,000	7,000	7,000	7,000	7,000
001-004-608675	Copier Expense	0	0	1,073	1,400	1,400	1,400	1,400	1,400
001-004-608700	Dues and Subscriptions	4,568	4,354	4,098	5,000	5,000	5,000	5,000	5,000
001-004-608800	Prevention	159	1,961	3,020	1,000	1,000	1,000	1,000	1,000
001-004-608850	Vehicle Paint/Decals	0	0	250	1,500	1,500	1,500	1,500	1,500
001-004-608900	Department Furniture	0	0	0	1,000	1,000	1,000	1,000	1,000
001-004-608925	National Night Out	1,153	1,305	1,616	5,000	5,000	5,000	5,000	5,000
001-004-608950	WITP Grant Expense	0	2,079	0	0	0	0	0	0
001-004-608960	Evidence Room/Records	498	423	54	1,000	1,000	1,000	1,000	1,000
001-004-608970	Vehicle Supplies	821	1,654	1,634	2,000	2,000	2,000	2,000	2,000
Total Material and Services		\$138,355	\$87,356	\$108,884	\$113,690	\$113,190	\$117,100	\$117,100	\$117,100
							3.00%	3.00%	3.00%

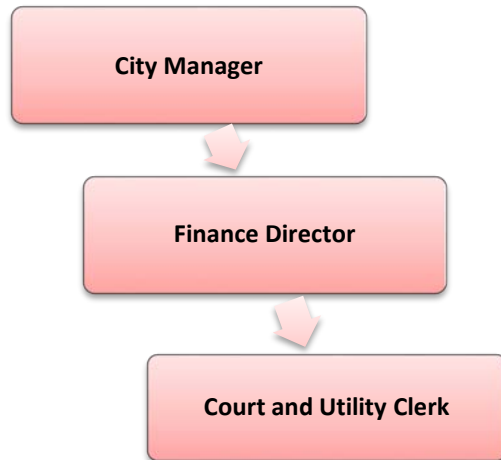
General Fund Requirements

Department: Police

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Capital Outlay									
001-004-620500	Computers	7,505	22,038	0	0	0	0	0	0
001-004-620500	Rifle (1)	0	1,995	0	0	0	0	0	0
001-004-620500	Tasers (3)	0	4,346	0	0	0	0	0	0
001-004-620500	Digital Speed Sign	0	0	0	10,000	10,000	0	0	0
001-004-620530	Vehicle Lease Payment	0	0	63,732	22,500	22,500	22,500	22,500	22,500
Total Capital Outlay		\$7,505	\$28,379	\$63,732	\$32,500	\$32,500	\$22,500	\$22,500	\$22,500
Total Requirements - Police Department		\$366,341	\$416,194	\$465,922	\$456,628	\$456,258	\$445,392	\$445,392	\$445,392
							-2.46%	-2.46%	-2.46%



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 - FY18

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 LEADS (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. 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. Continue online court payment options.

The department will undertake three initiatives to support these strategies:

- a) Public notification of new processes.
- b) Continued education and training of law enforcement data system.
- c) Improve web-based access to court related documents

Performance Measurements

		FY16 Actual	FY17 Target	FY17 Estimate	FY18 Target
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%	60%
125	Fines collected as a percent of total fines assessed.	N/A	80%	80%	80%
126	Percent of cases disposed of within 90-days of issuance of citation.	TBD	80%	80%	80%
127	Number of cases resulting in license suspension due to failure to pay.	N/A	N/A	2	N/A


Fiscal Year 2018 Annual Budget
General Fund
Department Accomplishments in FY17

This department was created in FY16 to improve the transparency and accountability of the Municipal Court. Previously, department activities were included in the Administration or Finance Department budgets.

- Performance target met with 80% 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 collection of court fines.
- Performance target met with 100% of staff considered proficient in court procedures software.

Expenditures

	Actual FY14	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18	Approved FY18	Adopted FY18
Personnel Services	0	0	25,987	27,835	27,835	27,005	27,005	27,005
Material and Services	0	0	7,955	9,600	7,475	9,400	9,400	9,400
Capital Outlay	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Contingency	0	0	0	0	0	0	0	0
Total	\$0	\$0	\$33,942	\$37,435	\$35,310	\$36,405	\$36,405	\$36,405

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 reduction in FY18 compared to FY17.

Staffing Information

	Wage Range	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Adopted FY18
Court/Utility Clerk	14	0.00	0.00	0.20	0.25	0.15
Total FTE's		0.00	0.00	0.20	0.25	0.15

General Fund Requirements

Department: Municipal Court

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Personal Services									
001-005-500000	Salary	0	0	20,305	20,000	20,000	18,604	18,604	18,604
001-005-504600	Unemployment	0	0	68	160	160	186	186	186
001-005-504700	Social Security	0	0	650	1,530	1,530	1,423	1,423	1,423
001-005-504800	Health Insurance	0	0	4,272	5,582	5,582	5,871	5,871	5,871
001-005-504900	Workers' Comp	0	0	329	55	55	100	100	100
001-005-505000	Retirement	0	0	363	508	508	821	821	821
Total Personal Services		\$0	\$0	\$25,987	\$27,835	\$27,835	\$27,005	\$27,005	\$27,005
Employee FTEs					0.25	0.25	0.15	0.15	0.15
Material and Services									
001-005-600500	IT Services	0	0	17	100	0	0	0	0
001-005-600600	Travel and Training	0	0	0	400	0	300	300	300
001-005-600700	Dues and Subscriptions	0	0	50	150	75	150	150	150
001-005-600800	Attorney Fees	0	0	0	250	0	250	250	250
001-005-601100	Advertising & Notices	0	0	0	100	0	100	100	100
001-005-608000	Office Supplies	0	0	164	100	100	100	100	100
001-005-608300	Court Cost	0	0	6,364	7,000	5,500	6,500	6,500	6,500
001-005-608601	Professional Services	0	0	1,360	1,500	1,800	2,000	2,000	2,000
Total Material and Services		\$0	\$0	\$7,955	\$9,600	\$7,475	\$9,400	\$9,400	\$9,400
							-2.08%	-2.08%	-2.08%
Capital Outlay									
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Municipal Court		\$0	\$0	\$33,942	\$37,435	\$35,310	\$36,405	\$36,405	\$36,405
							-2.75%	-2.75%	-2.75%



**General Fund
Parks Department**



Department Description

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

Upper Wennerberg Park
Lower Wennerberg Park
Hawn Creek Park

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

The Carlton Public Works 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 – FY18

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 four initiatives in FY18 in support of this strategy:

- a) Install walking path in Upper Wennerberg Park around playground equipment to the new restroom facility on the west end of the pool.
- b) Install new signage in Upper Wennerberg Park.
- c) Pursue funding for Phase I of the new skate park facility.
- d) Pursue funding 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 FY18 in support of this strategy:

- a) Continue replacement of picnic tables with high quality units in both Upper and Lower Wennerberg Parks.
- b) Complete monthly inspection of all recreational structures and equipment and take corrective action as needed.
- c) Expand walking path in Upper Wennerberg 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 FY18 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 Upper and Lower Wennerberg Parks.
- c) Install walking path in upper Wennerberg Park around playground equipment to the new restroom facility on the west end of the pool.
- d) Pursue funding 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 FY18 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 Target	FY17 Estimate	FY18 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	\$4,406	\$4,500	\$4,500	\$4,900
304	Percent of recreation/parks infrastructure rated in good condition	60%	100%	60%	60%
306	Number of permitted activities	33	33	40	45
314	Number of overall parks complaints	2	0	8	8
315	Percent of citizen's surveyed rating parks as good or excellent.	77%	N/A	N/A	80%
316	Operating and maintenance (O&M) costs.	\$80,189	\$81,900	\$81,900	\$88,884
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 FY17

1. The department upgraded the irrigation in Upper Wennerberg Park.
2. The department began the replacement of the picnic tables with high quality units in both Upper and Lower Wennerberg Parks.
3. The department completed the installation of the large day use shelter in Lower Wennerberg Park.
4. The Citizen Skate Park Advisory Committee and designer, Spohn Ranch, completed the 80% construction drawings for the new skate park facility.
5. The City submitted a grant application to the Oregon Parks and Recreation Department (OPRD) for Phase I of the skate park facility project.


Fiscal Year 2018 Annual Budget
General Fund
Expenditures

	Actual FY14	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18	Approved FY18	Adopted FY18
Personnel Services	47,231	53,627	54,265	61,536	61,536	63,384	63,384	63,384
Material and Services	27,416	22,546	24,156	24,200	23,205	25,500	25,500	25,500
Capital Outlay	0	0	5,000	19,600	17,000	36,500	36,500	36,500
Transfers	0	0	23,910	0	0	0	0	0
Total	\$74,647	\$82,240	\$107,331	\$105,336	\$101,741	\$125,384	\$125,384	\$125,384

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. Construct a new concrete pathway in Upper Wennerberg Park to connect park accessibility with the new bathrooms. FY17 funds to complete this work were reallocated to install irrigation at the south end of the Upper Park.
4. Purchase one new entrance sign for Upper Wennerberg Park.
5. Install a drinking fountain in Upper Wennerberg Park.
6. Install electricity to the new large day use shelter in Lower Wennerberg Park.
7. Install surveillance cameras in Upper Wennerberg Park.

Staffing Information

	Wage Range	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Proposed FY18
Parks Maintenance Worker	7	.70	.60	.60	.60	.60
Parks Maintenance/Utility (Seasonal)	N/A	.25	.25	.25	.25	.25
Director of Public Works	38	0	0	0	0	.05
Total FTE's		0.95	0.85	0.85	0.85	0.90

General Fund Requirements

Department: Parks Department

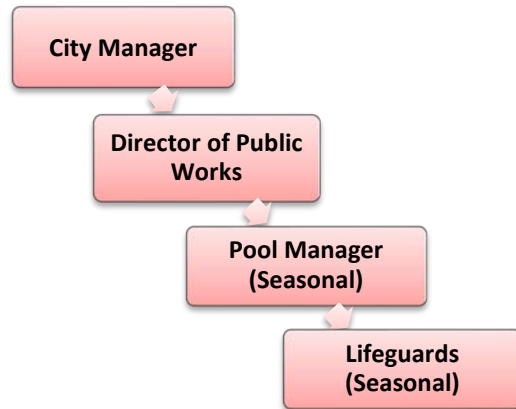
		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Personal Services									
001-006-500000	Salary	24,711	26,943	28,043	31,000	31,000	31,000	31,000	31,000
001-006-500001	Overtime	885	(885)	180	500	500	500	500	500
001-006-500002	Seasonal Worker	3,224	7,836	5,430	7,000	7,000	8,000	8,000	8,000
001-006-504600	Unemployment	500	428	235	400	400	39	39	39
001-006-504700	Social Security	2,159	2,593	2,575	3,060	3,060	3,017	3,017	3,017
001-006-504800	Health Insurance	11,378	12,575	13,289	14,173	14,173	14,984	14,984	14,984
001-006-504900	Workers' Compensation	2,927	2,382	2,322	2,025	2,025	2,208	2,208	2,208
001-006-505000	Retirement	1,446	1,755	2,191	3,378	3,378	3,635	3,635	3,635
Total Personal Services		\$47,231	\$53,627	\$54,265	\$61,536	\$61,536	\$63,384	\$63,384	\$63,384
Employee FTEs		0.95	0.95	0.95	0.95	0.95	0.85	0.85	0.85
Material and Services									
001-006-600201	Wi-fi Upper Park	453	33	0	0	0	0	0	0
001-006-600200	Utilites-PGE	0	1,277	1,842	2,200	410	1,000	1,000	1,000
001-006-600201	Communications	0	0	298	300	745	700	700	700
001-006-600450	Garbage Service	395	0	0	400	200	400	400	400
001-006-600500	IT Services	882	776	190	600	300	500	500	500
001-006-600600	Travel and Training	375	0	75	300	50	300	300	300
001-006-600800	Attorney	0	31	305	100	100	100	100	100
001-006-601100	Advertising and Legal	0	0	97	0	0	200	200	200
001-006-608000	Maintenance	15,575	11,440	8,668	4,000	6,000	7,600	7,600	7,600
001-006-608005	Small Tools	505	515	563	500	600	500	500	500
001-006-608100	Fuel	1,280	872	677	800	200	2,300	2,300	2,300
001-006-608200	V/E Maintenance	0	6	1,415	500	200	900	900	900
001-006-608500	Tree Service/Arborist	6,150	5,500	4,750	6,000	6,000	6,000	6,000	6,000
001-006-608600	Supplies	888	1,133	4,306	5,000	4,500	5,000	5,000	5,000
001-006-608650	Power Equipment Main.	0	0	0	2,000	2,500	0	0	0
001-006-608700	Power Equipment Fuel	914	963	970	1,500	1,400	0	0	0
Total Material and Services		\$27,416	\$22,546	\$24,156	\$24,200	\$23,205	\$25,500	\$25,500	\$25,500
							5.37%	5.37%	5.37%

Department: Parks Department

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Capital Outlay									
001-006-620500	New Equipment	0	6,067	0	0	0	0	0	0
001-0060620500	Picnic Tables - 3	0	0	5,000	7,100	4,500	5,000	5,000	5,000
001-006-620500	New Path in Upper Park	0	0	0	10,000	0	10,000	10,000	10,000
001-006-620500	Park Sign	0	0	0	2,500	2,500	3,000	3,000	3,000
001-006-620500	Upper Park Irrigation	0	0	0	0	10,000	0	0	0
001-006-620500	Drinking Fountain	0	0	0	0	0	4,000	4,000	4,000
001-006-620500	Electricity at Lg. Day Use	0	0	0	0	0	7,000	7,000	7,000
001-006-620500	Surveillance Cameras	0	0	0	0	0	7,500	7,500	7,500
Total Capital Outlay		\$0	\$6,067	\$5,000	\$19,600	\$17,000	\$36,500	\$36,500	\$36,500
Transfers									
001-006-630500	VERF - Zero Turn Mower	0	0	8,310	0	0	0	0	0
001-006-630510	XFR - Ladd Fountain	0	0	15,600	0	0	0	0	0
Total Transfers		\$0	\$0	\$23,910	\$0	\$0	\$0	\$0	\$0
Total Requirements - Parks Department		\$74,647	\$82,240	\$107,331	\$105,336	\$101,741	\$125,384	\$125,384	\$125,384
							19.03%	19.03%	19.03%



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 Public Works - 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 Carlton Public Works Department assures that:

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



Strategies - FY18

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 FY18 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

Performance Measurements

		FY16 Actual	FY17 Target	FY17 Actual	FY18 Target
401	Number of attendees.	TBD	3,000	10,800	10,000
402	Number of season pass holders.	74	80	250	200
403	Number of program participants.	45	50	500	500
405	Number of new swimmers.	N/A	20	53	50
406	Total revenue earned by municipal pool.	\$17,116	\$17,000	\$26,000	\$25,000
407	Revenue earned as a percent of O&M costs.	36%	36%	30%	28%
408	Percent of citizens surveyed rating pool services as good or excellent.	73%	N/A	N/A	80%
409	Operating and maintenance (O&M) costs.	\$47,372	\$47,222	\$87,277	\$89,053

Department Accomplishments in FY17

In FY16, the City completed the design, fundraising and construction of a new pool house building and mechanical systems. This was a collaborative effort between the Mayor, City Council, staff, Citizen Pool Advisory Committee along with the support of the community. This project would not have been completed but for the community's support of the general obligation bond approved on the May 2015 ballot for \$975,000. This project's financing was also supported by contributions from the Ford Family Foundation, City reserves and system development charges, Carlton Urban Renewal District, and a private fundraising campaign led by the Citizens Advisory Committee. The total project was completed in FY17.


Fiscal Year 2018 Annual Budget
General Fund
Expenditures

	Actual FY14	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18	Approved FY18	Adopted FY18
Personnel Services	7,996	13,478	36,839	54,690	60,040	61,603	61,603	61,603
Material and Services	60,763	56,003	10,531	16,700	27,237	27,450	27,450	27,450
Capital Outlay	8,503	0	0	2,000	1,825	9,400	9,400	9,400
Transfers	0	0	0	0	0	0	0	0
Total	\$77,261	\$69,481	\$47,371	\$73,390	\$89,102	\$98,453	\$98,453	\$98,453

Expenditure Highlights

1. The City will continue to hire and administer the seasonal Pool Manager position.
2. The City will continue hire and administer all lifeguard positions.
3. The department budgets for the installation of surveillance cameras at the pool.
4. The department will purchase one new picnic table and umbrella for the pool.

Staffing Information

	Wage Range	Actual FY13	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Proposed FY18
Pool Manager (Seasonal)	N/A	.25	.25	.25	.38	.38	.25
Lifeguard (Seasonal)	N/A	0	0	0	2.00	2.00	2.00
Total FTE's		.25	.25	.25	2.38	2.38	2.25

General Fund Requirements

Department: Pool

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Personal Services									
001-007-500000	Salary	7,300	11,876	33,322	47,800	52,800	54,000	54,000	54,000
001-007-504600	Unemployment	126	129	223	478	478	254	254	254
001-007-504700	Social Security	558	908	2,549	3,657	4,007	4,131	4,131	4,131
001-007-504900	Workers' Compensation	11	565	745	2,755	2,755	3,218	3,218	3,218
Total Personal Services		\$7,996	\$13,478	\$36,839	\$54,690	\$60,040	\$61,603	\$61,603	\$61,603
Employee FTEs					2.38	2.38	2.25	2.25	2.25
Material and Services									
001-007-600200	Utilities	0	0	0	0	7,200	6,000	6,000	6,000
001-007-600201	Communications	0	35	298	250	3,500	4,000	4,000	4,000
001-007-600400	Supplies	257	989	46	500	2,000	1,000	1,000	1,000
001-007-600450	Garbage	0	0	0	0	37	150	150	150
001-007-600500	IT Services	147	113	0	150	200	200	200	200
001-007-600600	Travel and Training	0	0	330	0	300	300	300	300
001-007-600800	Attorney	0	217	0	300	0	300	300	300
001-007-600900	Heating Fuel	4,804	6,348	2,202	5,000	4,000	4,500	4,500	4,500
001-007-601100	Advertising and Legal	0	0	170	0	0	0	0	0
001-007-608000	Maintenance	5,881	6,478	4,898	5,000	4,000	5,000	5,000	5,000
001-007-608100	Chemicals	4,625	5,605	1,764	5,000	6,000	6,000	6,000	6,000
001-007-608200	Vehicle Expense	0	248	824	500	0	0	0	0
001-007-609000	Professional Services	45,049	35,970	0	0	0	0	0	0
Total Material and Services		\$60,763	\$56,003	\$10,532	\$16,700	\$27,237	\$27,450	\$27,450	\$27,450
							64.37%	64.37%	64.37%
Capital Outlay									
001-007-620500	Equipment	8,503	0	0	0	0	0	0	0
001-007-620500	Picnic Table - 1	0	0	0	2,000	1,825	1,900	1,900	1,900
001-007-620500	Surveillance Cameras	0	0	0	0	0	7,500	7,500	7,500
Total Capital Outlay		\$8,503	\$0	\$0	\$2,000	\$1,825	\$9,400	\$9,400	\$9,400
Transfers									
001-007-630580	Pool Reserve	0	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Pool Department		\$77,261	\$69,481	\$47,371	\$73,390	\$89,102	\$98,453	\$98,453	\$98,453
							34.15%	34.15%	34.15%

General Fund Revenues and Requirements

Resources	Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Beginning Fund Balance	564,044	429,883	293,719	276,889	335,163	253,217	253,217	253,217
Revenues	859,857	947,972	1,020,266	889,180	962,030	1,029,430	1,029,430	1,029,430
Transfers	0	29,295	29,295	29,295	29,295	29,295	29,295	29,295
Total Resources	\$1,423,901	\$1,407,150	\$1,343,280	\$1,195,364	\$1,326,488	\$1,311,942	\$1,311,942	\$1,311,942

Requirements	Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Approved 2017-19
Personal Services	396,741	492,155	499,990	573,150	578,630	572,116	572,116	572,116
Material and Services	373,347	410,870	302,959	352,490	344,754	381,450	381,450	381,450
Capital Outlay	27,344	35,089	74,943	64,600	58,825	76,260	76,260	76,260
Transfers	196,585	175,317	130,225	81,063	91,063	131,063	131,063	131,063
Debt Service	0	0	0	0	0	0	0	0
Cont./Unapprop.	0	0	0	124,061	0	151,053	151,053	151,053
Total Requirements	\$994,017	\$1,113,431	\$1,008,117	\$1,195,364	\$1,073,272	\$1,311,942	\$1,311,942	\$1,311,942
Over/Under (+/-)	\$429,884	\$293,719	\$335,163	\$0	\$253,217	\$0	\$0	\$0
Ending Fund Balance	\$429,884	\$293,719	\$335,163	\$0	\$253,217	\$0	\$0	\$0



Fiscal Year 2018 Annual Budget



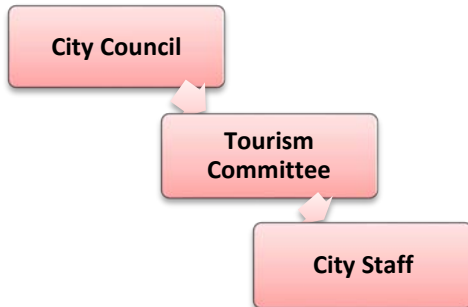
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**Fiscal Year 2017-18
Annual Budget
Tourism Fund**



Tourism Fund



Department Description

The Tourism Committee is an advisory public 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 began meeting in the spring of 2013 and has quickly organized and targeted its limited funds promoting Carlton as a travel destination, promoting its local events and creating a social media presence through its social media campaign.

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 FY17

- Worked to entice events and activities to Carlton by promoting facilities and opportunities within the City.
- Maintained a visible presence within 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.


Fiscal Year 2018 Annual Budget
Tourism Fund

- 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.

Fund Resources and Requirements

	Actual FY14	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18	Approved FY18	Adopted FY18
Resources								
Beginning Fund Balance	0	0	6,081	9,820	15,825	13,925	13,925	13,925
Total Revenues	0	26,359	24,652	19,075	23,250	23,440	23,440	23,440
Transfers	0	13,732	0	0	0	0	0	0
Total Resources Available	0	\$40,091	\$30,733	\$28,895	\$39,075	\$37,365	\$37,365	\$37,365
Requirements								
Material and Services	0	34,010	14,908	28,895	25,150	37,365	37,365	37,365
Ending Fund Balance	\$0	\$6,081	\$15,825	\$0	\$13,925	\$0	\$0	\$0

Revenue Assumptions

These activities are funded through the Transient Room Tax commonly known as hotel/motel or lodging tax. The tax is seven percent of the nightly rate charged for lodging and is collected by lodging establishments within the City limits. TRT revenues are projected to be approximately \$33,240 during FY18 and the Tourism Fund retains 70% (\$23,240) of these monies and 30% (\$10,000) is allocated to the General Fund.

Expenditure Highlights

- The budget provides \$20,440 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

Resources		Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
005-000-300000	Beginning Fund Balance	0	0	6,081	9,820	15,825	13,925	13,925	13,925
Revenues									
005-000-400400	Interest	0	332	218	175	250	200	200	200
005-000-406300	Transient Room Tax (70%)	0	23,027	24,434	18,900	23,000	23,240	23,240	23,240
005-000-406400	Marketing Coop. Program	0	3,000	0	0	0	0	0	0
Revenues		0	26,359	24,652	19,075	23,250	23,440	23,440	23,440
Transfer: General Fund		0	13,732	0	0	0	0	0	0
Total Revenues		\$0	\$40,091	\$24,652	\$19,075	\$23,250	\$23,440	\$23,440	\$23,440
Total Resources		\$0	\$40,091	\$30,733	\$28,895	\$39,075	\$37,365	\$37,365	\$37,365

Tourism Fund Requirements

Department: Tourism Committee

Material and Services		Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
005-500-600100	Marketing Expense	0	21,061	9,480	17,140	16,000	20,440	20,440	20,440
005-500-600150	Marketing Coop. Program	0	11,250	0	0	0	0	0	0
005-500-600200	Community Grant Awards	0	0	2,500	0	0	0	0	0
005-500-600250	Events	0	1,397	415	0	0	6,750	6,750	6,750
005-500-600300	Social Media Campaign	0	0	1,994	10,000	8,500	8,400	8,400	8,400
005-500-600350	Memberships	0	0	449	1,505	500	775	775	775
005-500-600450	Travel and Training	0	302	70	250	150	1,000	1,000	1,000
Total Material and Services		\$0	\$34,010	\$14,908	\$28,895	\$25,150	\$37,365	\$37,365	\$37,365
Total Requirements - Tourism		\$0	\$34,010	\$14,908	\$28,895	\$25,150	\$37,365	\$37,365	\$37,365

Tourism Fund Revenues and Requirements

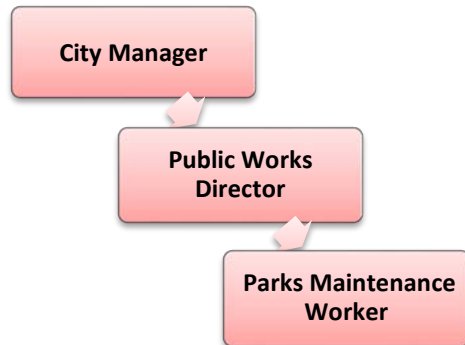
Resources	Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2015-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Beginning Fund Balance	0	0	6,081	9,820	15,825	13,925	13,925	13,925
Revenues	0	26,359	24,652	19,075	23,250	23,440	23,440	23,440
Transfers	0	13,732	0	0	0	0	0	0
Total Resources	\$0	\$40,091	\$30,733	\$28,895	\$39,075	\$37,365	\$37,365	\$37,365
Requirements								
Material and Services	0	34,010	14,908	28,895	25,150	37,365	37,365	37,365
Total Requirements	\$0	\$34,010	\$14,908	\$28,895	\$25,150	\$37,365	\$37,365	\$37,365
Over/Under (+/-)	0	6,081	15,825	0	13,925	0	0	0
Ending Fund Balance	\$0	\$6,081	\$15,825	\$0	\$13,925	\$0	\$0	\$0



**Fiscal Year 2017-18
Annual Budget
Street Fund**



Street Fund



Fund Description

The Street Fund supports the City's street utilities and is used to account for revenues and expenditures limited to a variety of highway and transportation purposes. The fund provides for the maintenance and repair of paved and unpaved streets, sidewalks and gutters, 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 , monthly, main roads and streets with curbing;
- Curbing dust 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 FY18

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 hours-a-day on-call coverage 365 days a year.
5. Adequately staff the unit to achieve its mission.



The department will undertake five initiatives in FY18 in support of these strategies:

- a) Continue work with ad hoc citizen advisory committee to investigate funding options for operating maintenance of City streets, stormwater and pedestrian facilities.
- b) Continue to seek funding for high priority street projects from other sources.
- c) Complete paving on Kutch and Washington.
- d) Complete curb, gutter, sidewalk, and paving repairs on Pine and Wilson.
- e) Make pedestrian improvements on N. Kutch Street from W. Monroe Street to W. Madison Street in conjunction with development of the new skatepark facility and sewer system upgrade.

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 two initiatives in FY18 in support of the strategy:

- a) Inventory all City streets and assign score using pavement condition index (PCI).
- b) Develop an asset management program to aid in strategic decision making.

Performance Measurements

		FY16 Actual	FY17 Target	FY17 Estimate	FY18 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 pot holes filled within 5-days of complaint receipt.	100%	100%	100%	100%
509	Number of overall sidewalk condition complaints received.	0	5	3	5
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	N/A	30%
513	Operating and maintenance (O&M) costs.	\$142,725	\$140,000	\$275,272	\$128,933


Fiscal Year 2018 Annual Budget
Street Fund
Department Accomplishments in FY18

- Established a Streets/Pedestrian/Stormwater Citizen’s Advisory Committee to investigate funding options for operating maintenance of City streets, stormwater and pedestrian facilities.
- Hired company to complete a street “Pavement Condition Index” (PCI) for all City streets.

Fund Resources and Requirements

	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18	Approved FY18	Adopted FY18
Resources							
Beginning Fund Balance	99,709	125,692	124,602	107,996	120,830	120,830	120,830
Total Revenues	169,367	195,814	156,528	293,121	162,516	162,516	162,516
Total Resources Available	\$269,076	\$321,506	\$281,130	\$401,117	\$283,346	\$283,346	\$283,346
Requirements							
Personnel Services	31,819	61,649	78,199	78,199	58,693	58,693	58,693
Material and Services	81,220	81,076	76,460	197,073	70,240	70,240	70,240
Capital Outlay	0	39,435	3,500	1,500	150,898	150,898	150,898
Transfers	30,345	31,350	28,515	3,515	3,515	3,515	3,515
Debt Service	0	0	0	0	0	0	0
Contingency/Unapprop.	0	0	94,456	0	0	0	0
Total Requirements	\$143,384	\$213,510	\$281,130	\$280,287	\$283,346	\$283,346	\$283,346
Ending Fund Balance	\$125,692	\$107,996	\$0	\$120,830	\$0	\$0	\$0

Revenue Assumptions

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

- Beginning fund reserves will be slightly lower in FY18 compared to FY17. This is primarily due to the collection of fees from Carlton Crest Phase 3 and 4 lots to be reserved for a future street and storm drainage project on N. 4th Street that occurred in FY17.
- Gasoline tax allocations are generally distributed on the basis of population.
- State Revenue Sharing monies will be received into the Street Fund.



Expenditure Highlights

1. Personal service expenses are projected to decrease. The City will investigate the Street Fund's allocation of personal services expenses in FY18 to ensure a more equitable distribution between funds.
2. Material and services expenses are projected to decrease 8.13%. This is primarily due to continuing scrutiny on department expenditures and the desire to reallocate some operating and material expenses to capital projects.
3. The Rock and Gravel and Stormwater Maintenance line items are consolidated into the general Materials line item.
4. The FY18 Budget provides for eight capital outlays.
 - 1) The Street Fund's share to upgrade Accela software.
 - 2) The Street Fund's share to upgrade the City's website.
 - 3) The release of \$122,528 in fund reserves previously collected by the City on a per lot basis dedicated for the developer's construction of N. 4th Street between E. Jefferson and E. Johnson Streets.
 - 4) The Street Fund's share to purchase a new computer.
 - 5) Kutch and Washington paving.
 - 6) Pine and Wilson curb, gutter, sidewalk, and paving.
 - 7) The Street Fund's share to purchase a jumping jack compactor.
5. The FY17 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.

Staffing Information

	Wage Range	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Proposed FY18
Public Works Director	35	.10	.10	.10	.10	.10
Water/Waste Water	21	.05	.05	.05	.05	.05
Parks Maintenance Worker	7	.20	.20	.20	.20	.20
Finance Director	28	0	0	.10	.10	.10
Court/Utility Clerk	14	0	0	.10	.10	.10
City Manager	50	0	0	.10	.10	.10
Accounts Payable/Planning Clerk	11	0	0	.10	.10	.10
City Recorder	17	0	0	.10	.10	.10
Assistant to the City Manager (Limited Term)	N/A	0	0	0	0	.10
Total FTE's		.35	.35	.85	.85	.95

Street Fund Revenues

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
011-000-300000	Beginning Fund Balance	168,141	99,709	125,692	124,602	107,996	120,830	120,830	120,830
Revenues									
011-000-400400	Interest	2,008	2,531	3,356	3,500	3,500	3,500	3,500	3,500
011-000-402400	Gasoline Tax	117,252	119,427	113,209	120,000	120,000	120,000	120,000	120,000
011-000-402500	State Revenue Sharing	19,053	19,802	19,469	15,000	18,000	18,000	18,000	18,000
011-000-410102	Carlton Crest - 4th St.	0	23,924	59,760	17,928	17,928	20,916	20,916	20,916
011-000-410200	Miscellaneous	16	3,683	20	100	0	100	100	100
	Miscellaneous-CCP5					127,905	0	0	0
	Miscellaneous-Pine/Wilson	0	0	0	0	5,788	0	0	0
Revenues		\$138,329	\$169,367	\$195,814	\$156,528	\$293,121	\$162,516	\$162,516	\$162,516
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$138,329	\$169,367	\$195,814	\$156,528	\$293,121	\$162,516	\$162,516	\$162,516
Total Resources		\$306,470	\$269,076	\$321,506	\$281,130	\$401,117	\$283,346	\$283,346	\$283,346

Street Fund Requirements

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Personal Services									
011-110-500000	Salary	14,500	21,183	40,450	45,733	45,733	32,500	32,500	32,500
011-110-500001	Asst. to the City Manager	0	0	60	2,000	2,000	1,716	1,716	1,716
011-110-504600	Unemployment	258	235	231	366	366	48	48	48
011-110-504700	Social Security	1,109	1,621	3,099	3,499	3,499	3,678	3,678	3,678
011-110-504800	Health Insurance	5,368	7,575	14,043	21,383	21,383	13,441	13,441	13,441
011-110-504900	Workers' Compensation	2,621	38	708	1,212	1,212	1,530	1,530	1,530
011-110-505000	Retirement	868	1,167	3,058	4,006	4,006	5,780	5,780	5,780
Total Personal Services		\$24,724	\$31,819	\$61,649	\$78,199	\$78,199	\$58,693	\$58,693	\$58,693
Employee FTEs		0.20	0.20	0.85	0.85	0.35	0.95	0.95	0.95
Material and Services									
011-110-600110	Advertising and Legal	0	151	147	100	100	100	100	100
011-110-600200	Utilities-PGE	23,076	19,185	16,010	17,000	14,000	17,000	17,000	17,000
011-110-600201	Communications	0	821	3,086	2,800	3,800	3,800	3,800	3,800
011-110-600401	Janitorial Services	0	451	394	450	400	400	400	400
011-110-600450	Garbage	0	53	173	160	130	160	160	160
011-110-600500	IT Services	(17)	4,888	2,285	2,300	1,700	2,300	2,300	2,300
011-110-600550	Billing Costs	0	102	118	150	150	150	150	150
011-110-600700	Travel and Training	310	10	813	400	200	500	500	500
011-110-600710	Dues and Subscriptions	0	0	177	200	150	200	200	200
011-110-600750	Street Signs	1,042	2,095	3,095	2,000	1,500	2,000	2,000	2,000
011-110-600800	Attorney Fees	487	94	0	300	300	300	300	300
011-110-600850	Audit	5,248	5,060	3,276	2,100	4,600	2,205	2,205	2,205
011-110-600900	Engineering Services	1,413	133	1,980	1,000	800	1,000	1,000	1,000
011-110-601700	Insurance	0	1,316	3,446	3,500	5,900	3,675	3,675	3,675
011-110-607050	Street Sweeping	7,950	7,730	9,160	7,500	6,500	5,000	5,000	5,000
011-110-608000	Maintenance	25,386	12,475	13,973	13,500	133,593	13,500	13,500	13,500
011-110-608001	Office Supplies	0	230	2,288	2,300	1,750	2,000	2,000	2,000
011-110-608005	Small Tools	0	682	406	500	450	500	500	500
011-110-608050	Fuel	1,437	977	1,040	1,200	2,000	2,000	2,000	2,000
011-110-608150	Rock and Gravel	4,522	1,926	2,166	2,200	1,500	0	0	0
011-110-608160	Merchant Fees	0	1,058	989	1,000	1,100	1,200	1,200	1,200
011-110-608200	V/E Maintenance	102	2,933	1,042	1,100	2,000	2,950	2,950	2,950
011-110-608300	Street Striping	12,735	8,061	12,559	7,500	7,500	5,500	5,500	5,500
011-110-608500	Parking Lot/Pine Street	509	483	575	500	500	0	0	0
011-110-608601	Professional Services	0	1,097	1,180	1,000	1,250	1,300	1,300	1,300
011-110-608650	Accela	0	0	0	2,000	1,700	1,500	1,500	1,500
011-110-608675	Copier	0	200	698	700	500	700	700	700
011-110-608700	Stormwater Maint.	2,978	9,009	0	3,000	3,000	0	0	0
011-110-600570	Uniform Allowance	0	0	0	0	0	300	300	300
Total Material Services		\$87,178	\$81,220	\$81,076	\$76,460	\$197,073	\$70,240	\$70,240	\$70,240
							-8.13%	-8.13%	-8.13%

Street Fund Requirements

Capital Outlay		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
011-110-620505	Washington - East Main	0	0	39,435	0	0	0	0	0
011-110-620100	Accela	0	0	0	2,000	0	2,000	2,000	2,000
011-110-620500	Storm Drain	0	0	0	0	0	0	0	0
011-110-620100	Website	0	0	0	500	500	420	420	420
011-110-620100	Telephone	0	0	0	1,000	1,000	0	0	0
011-110-630000	Pine St.	9,859	0	0	0	0	0	0	0
011-110-620505	Carlton Crest 4th Street	0	0	0	0	0	122,528	122,528	122,528
011-110-620100	Computer	0	0	0	0	0	450	450	450
011-110-620505	Kutch & Washington	0	0	0	0	0	5,000	5,000	5,000
011-110-620505	Pine & Wilson	0	0	0	0	0	20,000	20,000	20,000
011-110-620500	Jumping Jack Compactor	0	0	0	0	0	500	500	500
Total Capital Outlay		\$9,859	\$0	\$39,435	\$3,500	\$1,500	\$150,898	\$150,898	\$150,898
Transfers									
011-110-630500	VERF - Zero Turn Mower	0	0	2,835	0	0	0	0	0
011-110-630570	Gen. Fund - Shared Exp.	0	3,515	3,515	3,515	3,515	3,515	3,515	3,515
011-110-630580	Reserve Fund - Eqmt. Res.	0	0	0	0	0	0	0	0
011-110-630590	System Development Fund	0	6,830	0	0	0	0	0	0
011-110-630600	CIF - Transportation Reserve	75,000	20,000	25,000	25,000	0	0	0	0
011-110-630650	VERF - PW Vehicle	5,000	0	0	0	0	0	0	0
011-110-630700	VERF - PW Bucket Truck	5,000	0	0	0	0	0	0	0
NEW	CIF - Stormwater	0	0	0	0	0	0	0	0
Total Transfers		\$85,000	\$30,345	\$31,350	\$28,515	\$3,515	\$3,515	\$3,515	\$3,515
Debt Service									
011-110-620560	Kutch Street Loan	0	0	0	0	0	0	0	0
Total Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency/Unappropriated									
011-110-640001	Operating Contingency	0	0	0	0	0	0	0	0
011-110-800000	Unapprop. Fund Balance	0	0	0	94,456	0	0	0	0
Total Contingency		\$0	\$0	\$0	\$94,456	\$0	\$0	\$0	\$0
Total Requirements - Street Fund		\$206,761	\$143,384	\$213,510	\$281,130	\$280,287	\$283,346	\$283,346	\$283,346
							0.79%	0.79%	0.79%

Street Fund Revenues and Requirements

Resources	Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2013-14	2014-15	2015-16	2016-17	2015-16	2017-18	2017-18	2017-18
Beginning Fund Balance	168,141	99,709	125,692	124,602	107,996	120,830	120,830	120,830
Revenues	138,329	169,367	195,814	156,528	293,121	162,516	162,516	162,516
Transfers	0	0	0	0	0	0	0	0
Total Resources	\$306,470	\$269,076	\$321,506	\$281,130	\$401,117	\$283,346	\$283,346	\$283,346
Requirements								
Personal Services	24,724	31,819	61,649	78,199	78,199	58,693	58,693	58,693
Material and Services	87,178	81,220	81,076	76,460	197,073	70,240	70,240	70,240
Capital Outlay	9,859	0	39,435	3,500	1,500	150,898	150,898	150,898
Transfers	85,000	30,345	31,350	28,515	3,515	3,515	3,515	3,515
Debt Service	0	0	0	0	0	0	0	0
Cont./Unapprop.	0	0	0	94,456	0	0	0	0
Total Requirements	\$206,761	\$143,384	\$213,510	\$281,130	\$280,287	\$283,346	\$283,346	\$283,346
Over/Under (+/-)	99,709	125,692	107,996	0	120,830	0	0	0
Ending Fund Balance	\$99,709	\$125,692	\$107,996	\$0	\$120,830	\$0	\$0	\$0



Fiscal Year 2018 Annual Budget



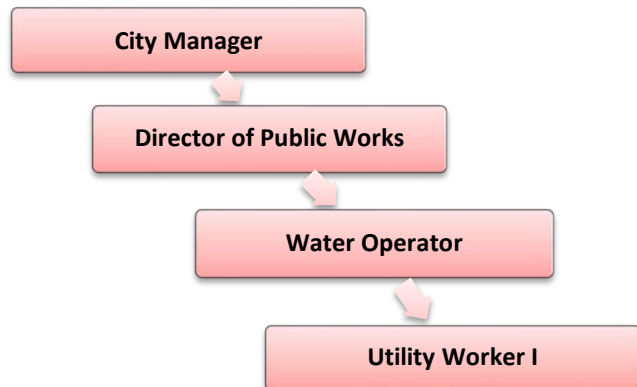
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**Fiscal Year 2017-18
Annual Budget
Water Fund**



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 valve improvements to the concrete reservoir and transmission lines in FY17 which will prevent damage and leakage in pipes. This correlates with Carlton's goal to aggressively address water loss. In addition, the City is pursuing long-term strategies to address Carlton's water supply and distribution system.

Fund Mission

The Public Works Department 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 Public Works Department is responsible for:

- Protecting the City's water;
- Maintaining the water supply system including reservoir functionality, water mains and service lines;
- Complying with all relevant State of Oregon regulations; and
- Regularly informing the public.

Strategies - FY18

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 hours-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 one initiative in FY18 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 FY18, 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.

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 City Newsletter, City website, and local newspaper.

The department will undertake two initiatives in FY18 in support of these strategies:

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

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 three initiatives in FY18 in support of this strategy:

- a) Investigate water conservation technologies, policies and programs to promote conservation practices among the City's water customers.
- b) In FY17, the City received a matching grant from Oregon Water Resources Department to conduct a study to identify any fatal flaws to raising the height of the dam with the purpose being to increase water storage capacity. The study will be completed in FY18.
- c) Develop an asset management program to aid in strategic decision making.



Performance Measures

		FY16 Actual	FY17 Target	FY17 Estimate	FY18 Target
601	Distribution system water loss (non-revenue water as a % of total).	N/A	15%	30%	15%
602	Operating and maintenance (O&M) costs.	\$506,210	\$508,938	\$561,798	\$604,999
603	Operating and maintenance (O&M) costs per one million gallons (MG) supplied by plant.	\$4,283	\$4,283	\$4,283	\$5,042
604	Percent of health-related water compliance standards met.	100%	100%	100%	100%
605	Number of overall water condition complaints received.	5	10	10	10
606	Percent of complaints addressed within 72-hours.	100%	100%	100%	100%
607	Number of known emergency repairs.	4	N/A	N/A	N/A
608	Percent of citizen's surveyed rating water services as good or excellent.	45%	N/A	N/A	50%
609	Million gallons (MG) of water supplied by plant.	118.19	N/A	120	N/A
610	Operating and maintenance (O&M) costs per cubic foot of water supplied by plant.	N/A	N/A	N/A	\$0.04

Department Accomplishments in FY17

- The Meadowlake Transmission Line project continued in FY17 and included rehabilitation of the concrete reservoir, and installation of isolation valves along the 7-mile supply line.
- Constructed the intertie with McMinnville Water and Light.
- 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.
- Continued the leak detection and repair program. The ultimate goal is to reduce water system leaks 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 efficiency of meter reading program.
- Established a Water Conservation Citizen's Advisory Committee to research and advise the City on water conservation strategies.


Fiscal Year 2018 Annual Budget
Water Fund
Fund Resources and Requirements

	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18	Approved FY18	Adopted FY18
Resources							
Beginning Fund Balance	350,082	150,665	96,430	103,099	174,566	174,566	174,566
Total Revenues	807,485	843,474	892,519	895,469	971,100	971,100	971,100
Total Resources Available	\$1,157,567	\$994,139	\$988,949	\$998,568	\$1,145,666	\$1,145,666	\$1,145,666
Requirements							
Personnel Services	266,414	280,467	324,164	324,164	339,875	339,875	339,875
Material and Services	285,893	227,924	259,400	237,634	263,275	263,275	263,275
Capital Outlay	0	47,684	12,000	10,500	30,378	30,378	30,378
Transfers	454,595	334,965	251,705	251,705	337,890	337,890	337,890
Debt Service	0	0	0	0	0	0	0
Contingency	0	0	141,680	0	174,248	174,248	174,248
Total Requirements	\$1,006,902	\$891,040	\$988,949	\$824,003	\$1,145,666	\$1,145,666	\$1,145,666
Ending Fund Balance	\$150,665	\$103,099	\$0	\$174,565	\$0	\$0	\$0

Revenue Assumptions

- Water sales to City residential, commercial and industrial customers are anticipated to be \$958,000 in FY18.
- The rates are proposed to increase 8.5% 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.
- The new rate is proposed to be \$43.81 inside the City limits and \$52.58 outside the City limits.
- The water utility connection fee is proposed to be \$600 in FY18.

Expenditure Highlights

1. Personal service expenses are projected to increase with the FY18 cost of living adjustment. In FY17 the City Recorder and Accounts Payable/Planning Clerk positions were temporarily increased to full-time. This will continue in FY18. The Water Fund also supports the limited duration Assistant to the City Manager position.
2. Material and services expenses are projected to increase 1.49% primarily due to the cost of living adjustment.
3. Attorney Fees will likely be consistent with FY17 due to continued work on water rights in FY18.



4. Engineering Services will likely be consistent with FY17 due to continued work on capital construction projects in FY18.
5. Professional Services will likely decrease. This line item includes the Water Fund's share of costs for the Carlton Performance Management Initiative which include the biennial community-wide survey.
6. The Uniform Allowance line item is increased to consolidate the Boot Allowance line item and accommodate a standard uniform for Public Works Department employees. This line item is split between the Water, Sewer, and Street Funds.
7. The Small Tools line item is increased to accommodate a more equitable split between the Water, Sewer, and Street Funds.
8. The V/E Maintenance line item is increased to include equipment maintenance costs. They had previously been included in the general Maintenance line item.
9. The FY18 Budget provides for the following capital outlay:
 - 1) The Water Fund's share to upgrade the City's website.
 - 2) The Water Fund's share to upgrade Accela software.
 - 3) The Water Fund's share to purchase a utility truck box.
 - 4) The Water Fund's share to purchase a jumping jack compactor.
 - 5) The Water Fund's share to purchase two new computers.
 - 6) Water Plant Filter Media.
10. The FY17 Budget provides for the following transfers.
 - 1) **General Fund: Shared Expenses** – This provides a transfer of \$12,890 to the General Fund for internal service costs associated with the operation of City Hall. Such expenses include utilities, copier, janitorial services, garbage, etc.
 - 2) **CIF – Water Projects** – This provides a transfer of \$50,000 to the CIF for future capital projects.
 - 3) **CIF – Facilities: City Hall** – This provides a transfer of \$50,000 to the CIF for the planned City Hall replacement project.
 - 4) **Debt Service Fund** – This provides a transfer of \$225,000 to the Debt Service Fund for payments to the Safe Water Loan with DEQ for \$86,742 (\$73,975 principal and \$12,767 interest), the water bond 2007 series for \$76,623 (\$45,000 principal and \$31,623 interest), a \$450 payment for bond fees, and \$58,323 for the Water System IFA loan.


Fiscal Year 2018 Annual Budget
Water Fund
Staffing Information

	Wage Range	Actua l FY14	Actual FY15	Actual FY16	Actual FY17	Proposed FY18
City Manager	N/A	.33	.33	.30	.30	.30
Public Works Director	38	.40	.40	.40	.40	.40
Finance Director	33	.33	.33	.30	.30	.30
Water/Waste Water	22	.75	.75	.75	.75	.75
Utility Worker I	16	.75	.75	.85	.85	.90
Court/Utility Clerk	14	.33	.33	.30	.30	.30
Accounts Payable/Planning Clerk	11	.17	.17	.15	.15	.30
Parks Maintenance Worker	7	.10	.10	.10	.10	.10
City Recorder	19	0	0	.15	.15	.30
Assistant to the City Manager (Limited Term)	N/A	0	0	0	0	.20
Total FTE's		3.15	3.15	3.30	3.30	3.85

Water Fund Revenue

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
012-000-300000	Beginning Fund Balance	339,176	350,082	150,665	96,430	103,099	174,565	174,565	174,565
Revenues									
012-000-400400	Interest	1,374	890	1,560	1,200	4,000	3,500	3,500	3,500
012-000-402700	Miscellaneous	49,231	140	1,133	500	750	500	500	500
012-000-403700	Water Receipts	732,731	785,970	828,438	882,919	882,919	958,000	958,000	958,000
012-000-403750	Back Flow Inspections	0	0	1,900	1,900	1,800	1,900	1,900	1,900
012-000-403800	Hookup Fees	5,400	14,400	14,178	6,000	6,000	7,200	7,200	7,200
012-000-404200	Water Deposits	9,702	6,085	(3,735)	0	0	0	0	0
Revenues		\$798,438	\$807,485	\$843,474	\$892,519	\$895,469	\$971,100	\$971,100	\$971,100
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$798,438	\$807,485	\$843,474	\$892,519	\$895,469	\$971,100	\$971,100	\$971,100
Total Resources		\$1,137,614	\$1,157,567	\$994,139	\$988,949	\$998,568	\$1,145,665	\$1,145,665	\$1,145,665

Water Fund Requirements

		Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Personal Services									
012-120-500000	Salary	149,493	170,385	174,045	183,010	183,010	190,372	190,372	190,372
012-120-500001	Intern	0	0	180	9,000	9,000	7,722	7,722	7,722
012-120-500005	Standby/Overtime	3,980	4,974	2,675	3,500	3,500	4,000	4,000	4,000
012-120-504600	Unemployment	2,731	1,959	996	1,536	1,536	209	209	209
012-120-504700	Social Security	11,741	13,415	13,444	14,956	14,956	16,015	16,015	16,015
012-120-504800	Health Insurance	50,345	56,470	67,262	89,019	89,019	92,302	92,302	92,302
012-120-504900	Workers' Comp	9,245	9,795	9,167	7,602	7,602	9,048	9,048	9,048
012-120-505000	Retirement	9,799	9,416	12,698	15,541	15,541	20,207	20,207	20,207
	Total Personal Services	\$237,334	\$266,414	\$280,467	\$324,164	\$324,164	\$339,875	\$339,875	\$339,875
	Employee FTEs	3.15	3.15	3.30	3.30	3.30	3.85	3.85	3.85
Material and Services									
012-120-600110	Advertising and Legal	0	523	617	300	750	800	800	800
012-120-600200	Utilities - PGE	23,429	10,449	10,922	9,000	8,000	9,000	9,000	9,000
012-120-600201	Communications	5,452	7,680	6,110	6,000	7,000	7,000	7,000	7,000
012-120-600401	Janitorial Services	914	2,473	1,184	1,000	1,300	1,500	1,500	1,500
012-120-600450	Garbage Service	0	210	896	900	900	900	900	900
012-120-600500	IT Services	8,893	10,907	7,108	7,000	7,000	7,000	7,000	7,000
012-120-600550	Billing Company Costs	4,167	4,867	4,147	4,500	4,500	4,500	4,500	4,500
012-120-600560	Boot Allowance	349	537	487	600	600	0	0	0
012-120-600570	Uniform Allowance	415	989	553	600	600	1,350	1,350	1,350
012-120-600600	Travel and Training	1,672	3,641	1,724	1,500	1,700	6,200	6,200	6,200
012-120-600700	Dues and Subscriptions	0	0	896	1,000	1,300	1,300	1,300	1,300
012-120-600800	Attorney Fees	3,523	5,252	5,822	6,000	6,000	6,000	6,000	6,000
012-120-600850	Audit	5,248	5,060	9,827	8,000	10,074	8,400	8,400	8,400
012-120-600900	Engineering Services	11,442	10,107	11,785	8,000	8,000	8,000	8,000	8,000
012-120-601700	Insurance	8,031	7,316	10,337	12,000	12,000	12,600	12,600	12,600
012-120-603300	Chemicals	57,677	62,831	51,155	60,000	52,000	57,500	57,500	57,500
012-120-604800	Testing	3,287	1,486	4,013	3,500	5,000	5,000	5,000	5,000
012-120-607000	Utility Locates	1,115	1,884	2,951	2,000	3,000	3,000	3,000	3,000
012-120-608000	Maintenance	77,372	95,199	63,985	60,000	50,000	60,000	60,000	60,000
012-120-608001	Office Supplies	2,481	3,960	5,956	5,500	5,500	6,000	6,000	6,000
012-120-608005	Small Tools	491	551	212	500	510	1,500	1,500	1,500
012-120-608050	Fuel	3,002	5,781	3,564	3,500	2,000	2,500	2,500	2,500
012-120-608100	Miscellaneous	(1,453)	0	0	0	0	0	0	0
012-120-608150	Rock and Gravel	1,817	2,138	2,370	2,500	2,000	2,500	2,500	2,500
012-120-608160	Merchant Fees	0	1,216	2,989	3,000	3,300	3,500	3,500	3,500
012-120-608200	V/E Maintenance	1,793	3,332	1,948	2,000	2,500	3,625	3,625	3,625
012-120-608600	Professional Services	5,293	16,114	14,273	19,000	12,000	17,100	17,100	17,100
012-120-608650	Accela	0	0	0	6,000	5,100	4,500	4,500	4,500
012-120-608675	Copier	0	601	2,093	2,000	1,500	2,000	2,000	2,000
012-120-620505	Nept. Wtr. Meters - 100	12,711	19,939	0	23,500	23,500	20,000	20,000	20,000
012-120-630530	Risk Management	0	850	0	0	0	0	0	0
	Total Material and Services	\$239,121	\$285,893	\$227,924	\$259,400	\$237,634	\$263,275	\$263,275	\$263,275
							1.49%	1.49%	1.49%

Water Fund Requirements

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Capital Outlay									
012-120-620300	File Cab., OCR, Camera	0	0	5,376	0	0	0	0	0
012-120-620300	Telephones	0	0	0	3,000	0	0	0	0
012-120-620300	Website	0	0	0	1,500	1,500	1,260	1,260	1,260
012-120-620300	Accela	0	0	0	6,000	6,000	6,000	6,000	6,000
012-120-630000	Capital Purchase-Pine St.	9,859	0	0	0	0	0	0	0
012-120-620510	Pipe Painting in Trmt Plnt	0	0	15,400	0	0	0	0	0
012-120-620530	Chlor/Ph/Temp. Analyzer		0	11,506	0	0	0	0	0
012-120-620540	Chemical Feed System	0	0	4,197	0	0	0	0	0
012-120-620545	Generator	0	0	900	0	0	0	0	0
012-120-620555	Backflow Testing	0	0	1,900	0	0	0	0	0
012-120-620560	Water Tank Cleaning	0	0	4,410	0	0	0	0	0
012-120-620700	Main Trans line/hydrant	0	0	0	0	0	0	0	0
012-120-620505	Nept. Wtr Meters - 100	12,711	0	3,995	0	0	0	0	0
012-120-620520	Log and Debris Boom	6,681	0	0	0	0	0	0	0
012-120-620545	Utility Truck Box	0	0	0	0	0	4,518	4,518	4,518
012-120-620545	Jumping Jack Compactor	0	0	0	0	0	2,250	2,250	2,250
012-120-620545	Computer	0	0	0	1,500	3,000	1,350	1,350	1,350
012-120-620545	Water Plant Filter Media	0	0	0	0	0	15,000	15,000	15,000
Total Capital Outlays		\$29,251	\$0	\$47,684	\$12,000	\$10,500	\$30,378	\$30,378	\$30,378
Transfers									
012-120-630300	Gen. Fund - Shared Exp.	0	12,890	12,890	12,890	12,890	12,890	12,890	12,890
012-120-630400	CIF - Water Projects	75,000	75,000	100,000	50,000	50,000	50,000	50,000	50,000
012-120-630425	CIF - City Hall Reserve	50,000	25,000	50,000	25,000	25,000	50,000	50,000	50,000
012-120-630435	SDC Water	0	7,000	0	0	0	0	0	0
012-120-630450	VERF - Zero Turn Mower	5,000	0	8,310	0	0	0	0	0
012-120-630520	Resv. Fund - Equip. Repl.	0	0	0	0	0	0	0	0
012-120-630525	Debt Service Fund	164,540	168,040	163,765	163,815	163,815	225,000	225,000	225,000
012-120-630526	Resv Fund - PW Bldg Resv	0	0	0	0	0	0	0	0
	Prior Period Adjustment	0	166,665	0	0	0	0	0	0
Total Transfers		\$294,540	\$454,595	\$334,965	\$251,705	\$251,705	\$337,890	\$337,890	\$337,890
Debt Service									
012-120-631000	Safe Water Loan - Prin.	0	0	0	0	0	0	0	0
012-120-631009	Safe Water Loan - Int.	0	0	0	0	0	0	0	0
012-120-631015	Bond Fees	0	0	0	0	0	0	0	0
Total Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency/Unappropriated									
012-120-650000	Contingency	0	0	0	141,680	0	174,247	174,247	174,247
012-120-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0	0
Total Cont./Unapprop.		\$0	\$0	\$0	\$141,680	\$0	\$174,247	\$174,247	\$174,247

Water Fund Revenues and Requirements

Resources	Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Beginning Fund Balance	339,176	350,082	150,665	96,430	103,099	174,565	174,565	174,565
Revenues	798,438	807,485	843,474	892,519	895,469	971,100	971,100	971,100
Transfers	0	0	0	0	0	0	0	0
Total Resources	\$1,137,614	\$1,157,567	\$994,139	\$988,949	\$998,568	\$1,145,665	\$1,145,665	\$1,145,665
Requirements								
Personal Services	237,334	266,414	280,467	324,164	324,164	339,875	339,875	339,875
Material and Services	239,121	285,893	227,924	259,400	237,634	263,275	263,275	263,275
Capital Outlay	29,251	0	47,684	12,000	10,500	30,378	30,378	30,378
Transfers	294,540	454,595	334,965	251,705	251,705	337,890	337,890	337,890
Debt Service	0	0	0	0	0	0	0	0
Cont./Unapprop.	0	0	0	141,680	0	174,247	174,247	174,247
Total Requirements	\$800,246	\$1,006,902	\$891,040	\$988,949	\$824,003	\$1,145,665	\$1,145,665	\$1,145,665
Over/Under (+/-)	337,368	150,665	103,099	0	174,565	0	0	0
Ending Fund Balance	\$337,368	\$150,665	\$103,099	\$0	\$174,565	\$0	\$0	\$0



Fiscal Year 2018 Annual Budget



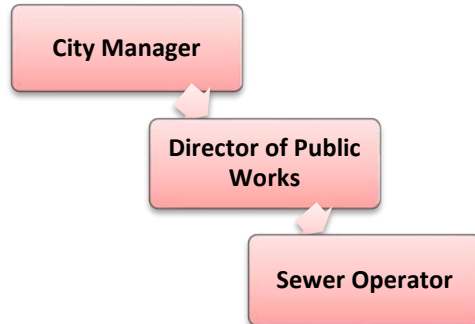
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**Fiscal Year 2017-18
Annual Budget
Sewer Fund**



Sewer Fund



Fund Description

The Public Works 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 850 equivalent dwelling units (EDU’s).

The Department provides reliable service to the community, however, the system is experiencing strain on the treatment side due to intake of high strength and higher than normal BOD from influent infiltration (I & I). The City anticipates continuing engineering in FY18 to update its wastewater facilities plan, and wastewater rate study.

Fund Mission

The Public Works Department 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 Carlton Public Works 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 - FY18

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 waste water 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 one initiative in FY18 in support of these strategies:

- a) Upgrade sewer system on across the proposed skate park property between N. Kutch and Yamhill Streets in conjunction with development of the new skatepark facility and other pedestrian improvements.

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 City Newsletter, City website, and local newspaper.

The department will undertake two initiatives in FY18 in support of these strategies:

- a) Track customer issues with sanitary sewer service.
- b) Continue to address issues in 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 waste water facilities.

The department will undertake two initiatives in FY18 in support of this strategy:

- a) Complete a wastewater rate methodology update.
- b) Develop an asset management program to aid in strategic decision making.

Performance Measurements

		FY16 Actual	FY17 Target	FY17 Estimate	FY18 Target
701	Operating and maintenance (O&M) costs.	\$352,838	\$378,636	\$405,693	\$458,433
702	Number of overall sewer complaints received.	0	0	5	5
704	Number of known emergency repairs.	2	0	8	10
705	Number of known sewer backups.	1	0	8	10
706	Percent of wastewater discharge standards met.	95%	100%	100%	100%
707	Million gallons (MG) wastewater treated per year.	112.81	N/A	130	N/A
708	Percent of citizen's surveyed rating the sewer system as good or excellent.	80%	N/A	N/A	80%
709	Operating and maintenance (O&M) costs per one million gallon (MG) treated.	\$3,128	\$3,128	\$3,314	\$3,526
710	Operating and maintenance (O&M) costs per cubic foot treated.	N/A	N/A	N/A	\$0.03


Fiscal Year 2018 Annual Budget
Sewer Fund
Department Accomplishments in FY17

- Initiated the Wastewater Facilities Plan update.

Fund Resources and Requirements

	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18	Approved FY18	Adopted FY18
Resources							
Beginning Fund Balance	355,469	238,005	195,603	191,055	131,828	131,828	131,828
Total Revenues	531,110	582,726	566,425	568,325	577,900	577,900	577,900
Total Resources Available	\$886,579	\$820,731	\$762,028	\$759,380	\$709,728	\$709,728	\$709,728
Requirements							
Personnel Services	161,206	176,393	209,893	209,893	226,233	226,233	226,233
Material and Services	252,448	194,728	230,000	195,800	232,200	232,200	232,200
Capital Outlay	130	17,248	10,500	10,500	15,378	15,378	15,378
Transfers	234,790	241,307	211,359	211,359	222,890	222,890	222,890
Debt Service	0	0	0	0	0	0	0
Contingency	0	0	100,276	0	13,027	13,027	13,027
Total Requirements	\$648,574	\$629,676	\$762,028	\$627,552	\$709,728	\$709,728	\$709,728
Ending Fund Balance	\$238,005	\$191,055	\$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 \$577,900 in FY18.
- The sewer rates are scheduled for an increase in July 2016 based on the Consumer Price Index (CPI). This year the increase is 2.5%.
- The new rate is proposed to be \$52.86 for FY18.
- The sewer utility connection fee is proposed to be \$150 in FY18.



Expenditure Highlights

1. Personal service expenses are projected to increase with the FY18 cost of living adjustment. In FY17 the City Recorder and Accounts Payable/Planning Clerk positions were temporarily increased to full-time. This will continue in FY18. The Water Fund also supports the limited duration Assistant to the City Manager position.
2. Material and services expenses are projected to increase 0.96%. The increase is due to the cost of living adjustment and reduction in other line items.
3. Attorney Fees will be consistent with FY17.
4. Engineering Services will increase in FY18 due to increased work on wastewater system upgrades.
5. Professional Services will decrease slightly in FY18.
6. The Uniform Allowance line item is created to accommodate a standard uniform for Public Works Department employees. This line item is split between the Water, Sewer, and Street Funds.
7. The Small Tools line item is decreased to accommodate a more equitable split between the Water, Sewer, and Street Funds.
8. The V/E Maintenance line item is increased to include equipment maintenance costs. They had previously been included in the general Maintenance line item.
9. The FY17 Budget provides for the following capital outlays.
 - 1) The Sewer Fund's share to upgrade the City's website.
 - 2) The Sewer Fund's share to upgrade Accela software.
 - 3) The Sewer Fund's share to purchase two new computers.
 - 4) The Sewer Fund's share to purchase a jumping jack compactor.
 - 5) The Sewer Fund's share to purchase a utility truck box.
10. The FY18 Budget provides for the following transfers.
 - 1) **General Fund: Shared Expenses** – This provides a transfer of \$12,890 to the General Fund for internal service costs previously absorbed by the General Fund. Such expenses include utilities at City Hall, the copier, janitorial services, garbage service, office supplies, etc.
 - 2) **Capital Improvement Fund** – This transfers \$25,000 to the CIF for sewer system improvements identified in the 5-Year CIP.
 - 3) **Capital Improvement Fund** – This transfers \$50,000 to the CIF for the future City Hall project.
 - 4) **Debt Service Fund** – This transfers \$135,000 to the Debt Service Fund for payment to Oregon Business Development Department (IFA) loan for the \$1.54m loan for wastewater improvements (Grant Street Pump Station and the force main project) and the \$11,531 for the IFA loan.



Staffing Information

	Wage Range	Actual FY14	Actual FY15	Actual FY16	Actual FY17	Proposed FY18
City Manager	N/A	.34	.34	.30	.30	.30
Public Works Director	38	.40	.40	.40	.40	.40
Finance Director	33	.33	.33	.30	.30	.30
Water/Waste Water	22	.20	.20	.20	.20	.20
Utility Worker I	16	0	0	.10	.10	.10
Court/Utility Clerk	14	.33	.33	.30	.30	.30
Accounts Payable/Planning Clerk	11	.17	.17	.15	.15	.30
Parks Maintenance Worker	7	.10	.10	.10	.10	.10
City Recorder	19	0	0	.15	.15	.30
Assistant to the City Manager (Limited Duration)	N/A	0	0	0	0	.20
Total FTE's		1.87	1.87	2.0	2.0	2.50

Sewer Fund Revenues

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
013-000-300000	Beginning Fund Balance	418,160	355,469	\$238,005	195,603	191,055	131,828	131,828	131,828
Revenues									
013-000-400400	Interest	1,283	1,220	1,772	1,500	3,500	3,000	3,000	3,000
013-000-402700	Miscellaneous	0	56	6,841	100	0	100	100	100
013-000-404400	Sewer Receipts	518,003	526,234	564,213	559,725	559,725	570,000	570,000	570,000
013-000-404500	Hookup Fees	1,350	3,600	3,900	2,100	2,100	1,800	1,800	1,800
013-000-404800	Land Lease for Ag Use	0	0	6,000	3,000	3,000	3,000	3,000	3,000
Revenues		\$520,636	\$531,110	\$582,726	\$566,425	\$568,325	\$577,900	\$577,900	\$577,900
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$520,636	\$531,110	\$582,726	\$566,425	\$568,325	\$577,900	\$577,900	\$577,900
Total Resources		\$938,796	\$886,579	\$820,731	\$762,028	\$759,380	\$709,728	\$709,728	\$709,728

Sewer Fund Requirements

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Personal Services									
013-130-500000	Salary	98,451	109,623	117,987	117,014	117,014	133,518	133,518	133,518
013-130-500001	Intern	0	0	180	9,000	9,000	7,722	7,722	7,722
013-130-500005	Standby/Overtime	850	850	0	800	800	1,000	1,000	1,000
013-130-504600	Unemployment	1,767	1,256	624	1,008	1,008	142	142	142
013-130-504700	Social Security	7,597	8,451	8,951	9,701	9,701	10,881	10,881	10,881
013-130-504800	Health Insurance	32,612	32,225	37,724	57,416	57,416	52,631	52,631	52,631
013-130-504900	Workers' Comp.	2,944	2,661	1,718	3,695	3,695	4,237	4,237	4,237
013-130-505000	Retirement	6,497	6,140	9,209	11,259	11,259	16,102	16,102	16,102
Total Personal Services		\$150,718	\$161,206	\$176,393	\$209,893	\$209,893	\$226,233	\$226,233	\$226,233
Employee FTEs		2.4	2.4	2.4	2.0	2.0	2.0	2.0	2.0
Material and Services									
013-130-600110	Advertising and Legal	0	478	565	300	300	300	300	300
013-130-600200	Utilities - PGE	29,306	32,069	23,990	22,000	19,500	22,000	22,000	22,000
013-130-600201	Communications	5,466	7,714	6,599	7,200	6,500	7,200	7,200	7,200
013-130-600401	Janitorial Services	963	2,618	1,184	1,000	1,100	1,100	1,100	1,100
013-130-600450	Garbage Service	224	967	896	800	800	800	800	800
013-130-600500	IT Services	7,133	11,336	7,655	7,000	6,000	7,000	7,000	7,000
013-130-600550	Billing Company Costs	4,457	4,189	3,853	4,000	3,000	4,000	4,000	4,000
013-130-600570	Uniform Allowance	0	0	0	0	0	1,350	1,350	1,350
013-130-600600	Travel and Training	964	1,390	1,040	1,500	1,500	6,200	6,200	6,200
013-130-600700	Dues and Subscriptions	0	0	555	800	700	800	800	800
013-130-600800	Attorney Fees	2,366	2,268	693	2,500	2,000	2,500	2,500	2,500
013-130-600850	Audit	5,248	5,060	9,826	9,000	9,000	9,450	9,450	9,450
013-130-601700	Insurance	9,531	8,815	10,337	12,000	12,000	12,600	12,600	12,600
013-130-603300	Chemicals	32,486	43,482	33,051	30,000	28,500	30,000	30,000	30,000
013-130-604800	Testing	5,595	6,156	4,386	4,500	2,800	4,000	4,000	4,000
013-130-607000	Utility Locates	600	1,365	700	1,000	1,300	2,500	2,500	2,500
013-130-608000	Maintenance	75,590	91,871	53,798	60,000	54,000	60,800	60,800	60,800
013-130-608001	Office Supplies	3,268	3,464	4,301	4,000	4,000	4,000	4,000	4,000
013-130-608005	Small Tools	0	0	0	3,000	3,000	1,500	1,500	1,500
013-130-608050	Fuel	2,041	401	3,251	3,500	1,500	3,000	3,000	3,000
013-130-608100	Miscellaneous	208	0	0	0	0	0	0	0
013-130-608150	Rock/Gravel	1,054	592	4,403	4,000	3,500	0	0	0
013-130-608160	Merchant Fees	0	1,156	2,969	3,000	3,300	3,500	3,500	3,500
013-130-608200	V/E Maintenance	1,331	893	2,922	2,000	2,000	5,200	5,200	5,200
013-130-608250	Permits	0	410	597	900	900	900	900	900
013-130-608300	Engineering Services	4,180	13,940	6,772	7,500	12,000	10,000	10,000	10,000
013-130-608600	Professional Services	278	11,214	8,292	30,000	10,000	25,000	25,000	25,000
013-130-608650	Accela	0	0	0	6,000	5,100	4,500	4,500	4,500
013-130-608675	Copier	0	600	2,093	2,500	1,500	2,000	2,000	2,000
Total Material and Services		\$192,289	\$252,448	\$194,728	\$230,000	\$195,800	\$232,200	\$232,200	\$232,200
							0.96%	0.96%	0.96%

Sewer Fund Requirements

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Capital Outlay									
013-130-620100	File Cabinets, OCR, Camera	0	0	5,352	0	0	0	0	0
013-130-620100	Phones	0	0	0	3,000	0	0	0	0
013-130-620100	Website	0	0	0	1,500	1,500	1,260	1,260	1,260
013-130-620100	Accela	0	0	0	6,000	6,000	6,000	6,000	6,000
013-130-620505	Howe Pump	0	0	7,096	0	0	0	0	0
013-130-620600	PW Vehicle	0	130	0	0	0	0	0	0
013-130-620510	Pump Station Maint. Agm	0	0	4,800	0	0	0	0	0
013-130-620100	Computer	0	0	0	0	3,000	1,350	1,350	1,350
013-130-620500	Jumping Jack Compactor	0	0	0	0	0	2,250	2,250	2,250
013-130-620500	Utility Truck Box	0	0	0	0	0	4,518	4,518	4,518
Total Capital Outlay		\$0	\$130	\$17,248	\$10,500	\$10,500	\$15,378	\$15,378	\$15,378
Transfers									
013-130-630300	Gen. Fund - Shared Exp.	0	12,890	12,890	12,890	12,890	12,890	12,890	12,890
013-130-630400	CIF - Sewer Reserve	100,000	50,000	50,000	50,000	50,000	25,000	25,000	25,000
013-130-630425	CIF - City Hall Reserve	25,000	50,000	50,000	25,000	25,000	50,000	50,000	50,000
013-130-630435	System Development Fund	0	6,400	0	0	0	0	0	0
013-130-630450	VERF - PW Vehicle	5,000	0	0	0	0	0	0	0
013-130-630520	VERF - Zero Turn Mower	0	0	8,310	0	0	0	0	0
013-130-630535	CIF - PW Building	0	0	0	0	0	0	0	0
013-130-630600	Debt Service Fund	110,320	115,500	120,107	123,469	123,469	135,000	135,000	135,000
Total Transfers		\$240,320	\$234,790	\$241,307	\$211,359	\$211,359	\$222,890	\$222,890	\$222,890
Debt Service									
Total Debt Service		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency/Unappropriated									
013-130-640000	Operating Contingency	0	0	0	100,276	0	13,027	13,027	13,027
013-130-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0	0
Total Cont./Unapprop.		\$0	\$0	\$0	\$100,276	\$0	\$13,027	\$13,027	\$13,027

Sewer Fund Revenues and Requirements

Resources	Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Beginning Fund Balance	418,160	355,469	238,005	195,603	191,055	131,828	131,828	131,828
Revenues	520,636	531,110	582,726	566,425	568,325	577,900	577,900	577,900
Transfers	0	0	0	0	0	0	0	0
Total Resources	\$938,796	\$886,579	\$820,731	\$762,028	\$759,380	\$709,728	\$709,728	\$709,728
Requirements								
Personal Services	150,718	161,206	176,393	209,893	209,893	226,233	226,233	226,233
Material and Services	192,289	252,448	194,728	230,000	195,800	232,200	232,200	232,200
Capital Outlay	0	130	17,248	10,500	10,500	15,378	15,378	15,378
Transfers	240,320	234,790	241,307	211,359	211,359	222,890	222,890	222,890
Debt Service	0	0	0	0	0	0	0	0
Cont./Unapprop.	0	0	0	100,276	0	13,027	13,027	13,027
Total Requirements	\$583,327	\$648,574	\$629,676	\$762,028	\$627,552	\$709,728	\$709,728	\$709,728
Over/Under (+/-)	355,469	238,005	191,055	0	131,828	0	0	0
Ending Fund Balance	\$355,469	\$238,005	\$191,055	\$0	\$131,828	\$0	\$0	\$0



Fiscal Year 2017-18
Annual Budget
System Development Fund


Fiscal Year 2018 Annual Budget
System Development Fund
System Development Fund

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

Revenue Assumptions

The FY18 Budget includes a CPI increase of 2.5% that will go into effect on July 1, 2017. The City is estimating 12 new homes will be constructed during in this budget cycle.

System Development Fund - Resources

	Actual FY14	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Adopted FY18
Water SDC						
Beginning Fund Balance	154,094	216,107	374,275	265,209	297,231	386,100
Total Revenue	62,013	158,168	177,386	65,110	88,869	85,495
Total Water	\$216,107	\$374,275	\$551,661	\$330,319	\$386,100	\$471,595
Sewer SDC						
Beginning Fund Balance	236,465	263,485	397,780	517,848	545,087	621,080
Total Revenue	64,395	134,295	147,317	55,010	75,993	74,794
Total Sewer	\$300,860	\$397,780	\$545,097	\$572,858	\$621,080	\$695,874
Transportation SDC						
Beginning Fund Balance	19,042	28,600	83,442	128,384	138,978	171,340
Total Revenue	29,558	54,842	55,545	20,980	32,362	34,512
Total Transportation	\$48,600	\$83,442	\$138,987	\$149,364	\$171,340	\$205,852
Parks SDC						
Beginning Fund Balance	225,589	177,196	194,507	7,601	11,830	23,583
Total Revenue	15,737	17,311	14,420	5,730	11,753	14,598
Total Parks	\$241,326	\$194,507	\$208,927	\$13,331	\$23,583	\$38,181
Stormwater SDC						
Beginning Fund Balance	89,407	106,565	132,041	148,556	152,792	161,140
Total Revenue	17,158	25,476	20,760	9,000	9,000	17,415
Total Stormwater	\$106,565	\$132,041	\$152,801	\$157,556	\$168,140	\$178,555
TOTAL SDC FUNDS						
Beginning Balances	724,597	791,953	1,182,045	1,067,598	1,145,918	1,363,243
Total Revenues	188,861	390,092	415,428	155,830	224,325	226,814
TOTAL SD RESOURCES AVAILABLE	\$913,458	\$1,182,045	\$1,597,473	\$1,223,428	\$1,370,243	\$1,590,057



Fiscal Year 2018 Annual Budget

System Development Fund

System Development Fund - Requirements

	Actual FY14	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Adopted FY18
Water SDC						
Transfer Out - Reserve Fund	0	0	0	0	0	0
Material and Services	0	0	614	25,000	0	25,000
Capital Outlay	0	0	253,816	300,000	0	300,000
Operating Contingency	0	0	0	5,319	0	146,595
Total Water	\$0	\$0	\$254,430	\$330,319	\$0	\$471,595
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	25,000	0	25,000
Capital Outlay	0	0	0	350,000	0	350,000
Operating Contingency	0	0	0	197,858	0	320,874
Total Sewer	\$37,375	\$0	\$10	\$572,858	\$0	\$695,874
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	10,000	0	10,000
Capital Outlay	0	0	0	5,168	0	195,852
Operating Contingency	0	0	0	134,196	0	0
Total Transp.	\$20,000	\$0	\$9	\$149,664	\$0	\$205,852
Parks SDC						
Transfer: CIF-Hawn Cr Pk: Pl	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	5,730	0	0
Capital Outlay	0	0	0	0	0	38,181
Operating Contingency	0	0	0	7,601	0	0
Total Parks	\$64,130	\$0	\$197,097	\$13,331	\$0	\$38,181
Stormwater SDC						
Material and Services	0	0	9	25,000	0	15,000
Capital Outlay	0	0	0	127,141	7,000	163,555
Operating Contingency	0	0	0	5,415	0	0
Total Stormwater	\$0	\$0	\$9	\$157,556	\$7,000	\$178,555
TOTAL SD REQUIREMENTS	\$121,505	\$0	\$451,555	\$1,223,428	\$7,000	\$1,590,057

Note: In prior years each SDC type had its own fund. The FY15 Budget consolidated all SDCs into one fund. Prior year detail sheets can be viewed in the Appendix for Inactive Funds.

Water System Development Fund Revenues

Resources		Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
020-000-400100	Beginning Fund Balance	154,094	216,107	374,275	265,209	297,231	386,100	386,100	386,100
Revenues									
020-000-400400	Interest	642	930	719	650	725	650	650	650
020-000-400410	Reimbursement	41,022	103,562	122,623	44,740	60,986	58,548	58,548	58,548
020-000-400425	Compliance	2,587	3,604	3,506	1,280	1,758	1,697	1,697	1,697
020-000-403800	SDC Recpts/Improv'mts	17,762	43,072	50,538	18,440	25,400	24,600	24,600	24,600
Revenues		\$62,013	\$151,168	\$177,386	\$65,110	\$88,869	\$85,495	\$85,495	\$85,495
020-000-403775	Transfers: Water Fund	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$62,013	\$158,168	\$177,386	\$65,110	\$88,869	\$85,495	\$85,495	\$85,495
Total Resources		\$216,107	\$374,275	\$551,661	\$330,319	\$386,100	\$471,595	\$471,595	\$471,595

Water System Development Fund Requirements

Material and Services									
020-200-608050	Material and Services	0	0	614	0	0	0	0	0
020-200-600905	Improvement	0	0	0	8,333	0	8,333	8,333	8,333
020-200-600910	Reimbursement	0	0	0	8,333	0	8,333	8,333	8,333
020-200-600925	Compliance	0	0	0	8,334	0	8,334	8,334	8,334
Total Material and Services		\$0	\$0	\$614	\$25,000	\$0	\$25,000	\$25,000	\$25,000
Capital Outlay									
020-200-630100	Water Projects	0	0	0	300,000	0	300,000	300,000	300,000
020-200-630100	Regional Solutions	0	0	253,816	0	0	0	0	0
Total Capital Outlay		\$0	\$0	\$253,816	\$300,000	\$0	\$300,000	\$300,000	\$300,000
Transfers		0	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency/Unappropriated									
020-000-650000	Operating Contingency	0	0	0	5,319	0	146,595	146,595	146,595
020-200-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0	0
Total Contingency/Unappropriated		\$0	\$0	\$0	\$5,319	\$0	\$146,595	\$146,595	\$146,595

Water SD Fund Revenues and Requirements

Resources	Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Beginning Fund Balance	154,094	216,107	374,275	265,209	297,231	386,100	386,100	386,100
Revenues	62,013	151,168	177,386	65,110	88,869	85,495	85,495	85,495
Transfers	0	7,000	0	0	0	0	0	0
Total Resources	\$216,107	\$374,275	\$551,661	\$330,319	\$386,100	\$471,595	\$471,595	\$471,595
Requirements								
Material and Services	0	0	614	25,000	0	25,000	25,000	25,000
Capital Outlay	0	0	253,816	300,000	0	300,000	300,000	300,000
Transfers	0	0	0	0	0	0	0	0
Cont./Unapprop.	0	0	0	5,319	0	146,595	146,595	146,595
Total Requirements	\$0	\$0	\$254,430	\$330,319	\$0	\$471,595	\$471,595	\$471,595
Over/Under (+/-)	216,107	374,275	297,231	0	386,100	0	0	0
Ending Fund Balance	\$216,107	\$374,275	\$297,231	\$0	\$386,100	\$0	\$0	\$0

Sewer System Development Fund Revenues

Resources		Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
020-000-400110	Beginning Fund Balance	236,465	263,485	397,780	517,848	545,087	621,080	621,080	621,080
Revenues									
020-000-400405	Interest	2,003	868	719	650	725	650	650	650
020-000-403801	SDC Receipts	62,392	127,027	146,598	54,360	75,268	74,144	74,144	74,144
Revenues		\$64,395	\$127,895	\$147,317	\$55,010	\$75,993	\$74,794	\$74,794	\$74,794
020-000-403802	Transfer: Sewer Fund	\$0	\$6,400	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$64,395	\$134,295	\$147,317	\$55,010	\$75,993	\$74,794	\$74,794	\$74,794
Total Resources		\$300,860	\$397,780	\$545,097	\$572,858	\$621,080	\$695,874	\$695,874	\$695,874

Sewer System Development Fund Requirements

Material and Services									
020-200-608000	Professional Services	0	0	10	25,000	0	25,000	25,000	25,000
Total Material and Services		\$0	\$0	\$10	\$25,000	\$0	\$25,000	\$25,000	\$25,000
Capital Outlay									
020-200-630200	Sewer Improv'mt Constr.	0	0	0	350,000	0	350,000	350,000	350,000
Total Capital Outlay		\$0	\$0	\$0	\$350,000	\$0	\$350,000	\$350,000	\$350,000
Transfers									
015-150-630400	CIF: Force Main Project	37,375	0	0	0	0	0	0	0
015-150-630500	Reserve Fund: Sewer Resv	0	0	0	0	0	0	0	0
Total Transfers		\$37,375	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency/Unappropriated									
020-200-650100	Operating Contingency	0	0	0	197,858	0	320,874	320,874	320,874
015-150-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0	0
Total Contingency/Unappropriated		\$0	\$0	\$0	\$197,858	\$0	\$320,874	\$320,874	\$320,874

Sewer SD Fund Revenues and Requirements

Resources	Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Beginning Fund Balance	236,465	263,485	397,780	517,848	545,087	621,080	621,080	621,080
Revenues	64,395	127,895	147,317	55,010	75,993	74,794	74,794	74,794
Transfers	0	6,400	0	0	0	0	0	0
Total Resources	\$300,860	\$397,780	\$545,097	\$572,858	\$621,080	\$695,874	\$695,874	\$695,874
Requirements								
Material and Services			10	25,000	0	25,000	25,000	25,000
Capital Outlay		0	0	350,000	0	350,000	350,000	350,000
Transfers	37,375	0	0	0	0	0	0	0
Cont./Unapprop.	0	0	0	197,858	0	320,874	320,874	320,874
Total Requirements	\$37,375	\$0	\$10	\$572,858	\$0	\$695,874	\$695,874	\$695,874
Over/Under (+/-)	263,485	397,780	545,087	0	621,080	0	0	0
Ending Fund Balance	\$263,485	\$397,780	\$545,087	\$0	\$621,080	\$0	\$0	\$0

Transportation System Development Fund Revenues

Resources		Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
020-000-400115	Beginning Fund Balance	19,042	28,600	83,442	128,384	138,978	171,340	171,340	171,340
Revenues									
020-000-400411	Interest		470	720	650	725	650	650	650
020-000-403805	Transp. SDC Receipts	29,558	54,372	54,825	20,330	31,637	33,862	33,862	33,862
Revenues		\$29,558	\$54,842	\$55,545	\$20,980	\$32,362	\$34,512	\$34,512	\$34,512
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$29,558	\$54,842	\$55,545	\$20,980	\$32,362	\$34,512	\$34,512	\$34,512
Total Resources		\$48,600	\$83,442	\$138,987	\$149,364	\$171,340	\$205,852	\$205,852	\$205,852

Transportation System Development Fund Requirements

Material and Services									
020-200-608100	Professional Services	0	0	9	10,000	0	10,000	10,000	10,000
Total Material and Services		\$0	\$0	\$9	\$10,000	\$0	\$10,000	\$10,000	\$10,000
Capital Outlay									
020-200-630300	Transportation Projects	0	0	0	5,168	0	195,852	195,852	195,852
020-200-630300	E Main St	0	0	0	0	0	0	0	0
Total Capital Outlay		\$0	\$0	\$0	\$5,168	\$0	\$195,852	\$195,852	\$195,852
Transfers									
020-200-620500	CIF: Monroe St. SCA Proj.	20,000	0	0	0	0	0	0	0
Total Transfers		\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency/Unappropriated									
020-200-650200	Operating Contingency	0	0	0	134,196	0	0	0	0
020-200-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0	0
Total Contingency/Unappropriated		\$0	\$0	\$0	\$134,196	\$0	\$0	\$0	\$0

Transportation SD Fund Revenues and Requirements

Resources	Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Beginning Fund Balance	19,042	28,600	83,442	128,384	138,978	171,340	171,340	171,340
Revenues	29,558	54,842	55,545	20,980	32,362	34,512	34,512	34,512
Transfers	0	0	0	0	0	0	0	0
Total Resources	\$48,600	\$83,442	\$138,987	\$149,364	\$171,340	\$205,852	\$205,852	\$205,852
Requirements								
Material and Services	0	0	9	10,000	0	10,000	10,000	10,000
Capital Outlay	0	0	0	5,168	0	195,852	195,852	195,852
Transfers	20,000	0	0	0	0	0	0	0
Cont./Unapprop.	0	0	0	134,196	0	0	0	0
Total Requirements	\$20,000	\$0	\$9	\$149,364	\$0	\$205,852	\$205,852	\$205,852
Over/Under (+/-)	28,600	83,442	138,978	0	171,340	0	0	0
Ending Fund Balance	\$28,600	\$83,442	\$138,978	\$0	\$171,340	\$0	\$0	\$0

Parks System Development Fund Revenues

Resources		Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
020-000-400120	Beginning Fund Balance	225,589	177,196	194,507	7,601	11,830	23,583	23,583	23,583
Revenues									
020-000-400420	Interest	697	257	720	650	725	650	650	650
020-000-403810	Park - SDC Receipts	15,040	17,054	13,700	5,080	11,028	13,948	13,948	13,948
Revenues		\$15,737	\$17,311	\$14,420	\$5,730	\$11,753	\$14,598	\$14,598	\$14,598
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$15,737	\$17,311	\$14,420	\$5,730	\$11,753	\$14,598	\$14,598	\$14,598
Total Resources		\$241,326	\$194,507	\$208,927	\$13,331	\$23,583	\$38,181	\$38,181	\$38,181

Parks System Development Fund Requirements

Materials and Services									
020-200-608200	Professional Services	0	0	10,041	5,730	0	0	0	0
Total Material and Services		\$0	\$0	\$10,041	\$5,730	\$0	\$0	\$0	\$0
Capital Outlay									
020-200-630400	Pool	0	0	0	0	0	0	0	0
020-200-630400	Park Improvements	0	0	0	0	0	38,181	38,181	38,181
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$38,181	\$38,181	\$38,181
Transfers									
020-200-620600	Pool	64,130		187,056	0	0	0	0	0
Total Transfers		\$64,130	\$0	\$187,056	\$0	\$0	\$0	\$0	\$0
Contingency/Unappropriated									
020-200-650300	Operating Contingency	0	0	0	7,601	0	0	0	0
020-200-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0	0
Total Contingency/Unappropriated		\$0	\$0	\$0	\$7,601	\$0	\$0	\$0	\$0

Parks SD Fund Revenues and Requirements

Resources	Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Beginning Fund Balance	225,589	177,196	194,507	7,601	11,830	23,583	23,583	23,583
Revenues	15,737	17,311	14,420	5,730	11,753	14,598	14,598	14,598
Transfers	0	0	0	0	0	0	0	0
Total Resources	\$241,326	\$194,507	\$208,927	\$13,331	\$23,583	\$38,181	\$38,181	\$38,181
Requirements								
Material and Services	0	0	10,041	5,730	0	0	0	0
Capital Outlay	0	0	0	0	0	38,181	38,181	38,181
Transfers	64,130	0	187,056	0	0	0	0	0
Cont./Unapprop.	0	0	0	7,601	0	0	0	0
Total Requirements	\$64,130	\$0	\$197,097	\$13,331	\$0	\$38,181	\$38,181	\$38,181
Over/Under (+/-)	177,196	194,507	11,830	0	23,583	0	0	0
Ending Fund Balance	\$177,196	\$194,507	\$11,830	\$0	\$23,583	\$0	\$0	\$0

Stormwater System Development Fund Revenue

Resources		Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
020-000-400105	Beginning Fund Balance	89,407	106,565	132,041	148,556	152,792	161,140	161,140	161,140
Revenue									
020-000-400430	Interest	0	261	720	650	725	650	650	650
020-000-403815	SDC Receipts	17,158	18,385	20,040	8,350	14,623	16,765	16,765	16,765
Revenues		\$17,158	\$18,646	\$20,760	\$9,000	\$15,348	\$17,415	\$17,415	\$17,415
020-000-403800	Transfer: Street Fund	\$0	\$6,830	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$17,158	\$25,476	\$20,760	\$9,000	\$15,348	\$17,415	\$17,415	\$17,415
Total Resources		\$106,565	\$132,041	\$152,801	\$157,556	\$168,140	\$178,555	\$178,555	\$178,555

Stormwater System Development Fund Requirements

Material and Services									
020-200-608300	Professional Services	0	0	9	25,000	0	15,000	15,000	15,000
Total Material and Services		\$0	\$0	\$9	\$25,000	\$0	\$15,000	\$15,000	\$15,000
Capital Outlay									
020-200-630500	Storm Improvements	0	0	0	127,141	7,000	163,555	163,555	163,555
Total Capital Outlay		\$0	\$0	\$0	\$127,141	\$7,000	\$163,555	\$163,555	\$163,555
Transfers									
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency/Unappropriated									
020-200-650400	Operating Contingency	0	0	0	5,415	0	0	0	0
020-200-800000	Unapprop. Fund Balance	0	0	0	0	0	0	0	0
Total Cont./Unapprop.		\$0	\$0	\$0	\$5,415	\$0	\$0	\$0	\$0

Stormwater SD Fund Revenues and Requirements

Resources	Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Beginning Fund Balance	89,407	106,565	132,041	148,556	152,792	161,140	161,140	161,140
Revenues	17,158	18,646	20,760	9,000	15,348	17,415	17,415	17,415
Transfers	0	6,830	0	0	0	0	0	0
Total Resources	\$106,565	\$132,041	\$152,801	\$157,556	\$168,140	\$178,555	\$178,555	\$178,555
Requirements								
Material and Services	0	0	9	25,000	0	15,000	15,000	15,000
Capital Outlay	0	0	0	127,141	7,000	163,555	163,555	163,555
Transfers	0	0	0	0	0	0	0	0
Cont./Unapprop.	0	0	0	5,415	0	0	0	0
Total Requirements	\$0	\$0	\$9	\$157,556	\$7,000	\$178,555	\$178,555	\$178,555
Over/Under (+/-)	106,565	132,041	152,792	0	161,140	0	0	0
Ending Fund Balance	\$106,565	\$132,041	\$152,792	\$0	\$161,140	\$0	\$0	\$0



Fiscal Year 2018 Annual Budget



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**Fiscal Year 2017-18
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:

- Grant funds from ORPD (\$200,000) for the proposed skate park facility.
- Grant funds from the Water Resources Department (\$60,000) for the Panther Creek Dam feasibility study.
- IFA loan proceeds to complete the Meadow Lake Transmission Line Project (\$675,000).
- 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 FY17 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 \$75,000 to the CIF; \$25,000 for general sewer project reserves and \$50,000 to City Hall project reserves.
- The fund assumes \$300,000 in miscellaneous income related to the skate park project. This is a placeholder number that assumes the skate park project is awarded a grant from Oregon Parks and Recreation. If awarded these funds are anticipated from City reserves, SDCs, small grants and donations.

Expenditure Highlights

Facilities/Special Projects

- FY18 contributions include \$50,000 from the General, Water, and Sewer Funds respectively. The FY18 Budget includes \$200,000 reserved for the City Hall project.



Parks Projects

The FY18 Budget includes \$511,966 for projects including:

- Hawn Creek Park Phase I – The CIF has \$31,500 earmarked for this project. This will primarily focus on a walking trail and irrigation improvements.
- Skate Park Project - \$500,000 has been provided for assuming the project is awarded a grant by Oregon Parks and Recreation Department (OPRD). Additional fundraising will be required including grants, donations and transfers from City reserves.

Transportation Projects

No projects are planned in FY18 from this fund.

Water Projects

The FY18 Budget will complete major water projects including the Meadowlake Transmission Line Project.

- The Meadow Lake Transmission Line Project will complete the concrete reservoir, MWL Inter-tie and the installation of isolation valves on the 7-mile supply line.
- The FY18 Budget includes \$50,000 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 \$120,000 to perform a 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 remaining undedicated funds for water improvements are set aside as contingency that requires Council action for use.

Sewer Projects

The FY18 Budget transfers \$25,000 from the Sewer Fund for general sewer project reserves. FY18 projects include:

- Completion of the WW Facility Plan Update.
- Participation with the replacement of the sewer main across the proposed skate park site.
- It is also anticipated that funds will be required to begin design for projects related to priority projects from the WW Facility Plan Update.

Stormwater Projects

No stormwater projects are anticipated in FY18.

Capital Improvement Fund
Fund Summary

		Actual	Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	Resources	2012-13	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
017-000-300000	Beginning Fund Balance	205	41,569	1,127,035	920,858	420,048	293,846	571,613	571,613	571,613
	Revenues									
017-000-400400	Interest	1,383	1,649	2,406	3,411	2,500	2,750	2,250	2,250	2,250
017-000-406001	Intergovernmental	0	5,395	0	0	0	0	0	0	0
017-000-407000	Grants	50,936	0	0	518,000	75,000	145,000	260,000	260,000	260,000
017-000-420700	Miscellaneous	0	20,000	2,680	0	0	60,328	300,000	300,000	300,000
	Total Revenues	\$52,319	\$27,044	\$5,086	\$521,411	\$77,500	\$208,078	\$562,250	\$562,250	\$562,250
017-000-400525	Loan Receipts	42,864	295,460	94,891	1,431,106	1,000,000	775,000	685,000	685,000	685,000
	Transfer In	\$425,546	\$1,290,866	\$350,000	\$350,000	\$225,000	\$200,000	\$275,000	\$275,000	\$275,000
	Total Resources	\$520,934	\$1,654,939	\$1,577,012	\$3,223,375	\$1,722,548	\$1,476,924	\$2,093,863	\$2,093,863	\$2,093,863
	Requirements									
	Fac/Special Projects	264,472	93,319	52,736	4,310	150,000	58,500	200,000	200,000	200,000
	Parks Projects	5,407	27,642	118,592	197,204	61,500	20,451	511,966	511,966	511,966
	Transportation Projects	26,394	1,476	30,720	248,346	52,701	6,330	0	0	0
	Water Projects	65,557	129,424	191,967	2,277,271	1,050,000	770,030	981,000	981,000	981,000
	Sewer Projects	117,535	260,233	262,139	80,352	233,265	50,000	59,800	59,800	59,800
	Storm Projects	0	15,810	0	0	0	0	0	0	0
	Sub-Total Req'mts	479,365	527,904	656,154	2,807,483	1,547,466	905,311	1,752,766	1,752,766	1,752,766
	Transfer Out				122,046	0				
	Contingency	0	0	0	0	175,082	0	341,097	341,097	341,097
	Total Requirements	479,365	527,904	656,154	2,929,529	1,722,548	905,311	2,093,863	2,093,863	2,093,863
	Over/Under (+/-)	41,569	1,127,035	920,858	293,846	0	571,613	0	0	0
	Ending Fund Balance	\$41,569	\$1,127,035	\$920,858	\$293,846	\$0	\$571,613	\$0	\$0	\$0



**Fiscal Year 2017-18
Annual Budget
Debt Service Fund**



Fiscal Year 2018 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 now contains a reserve of \$158,645 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.
- \$163,063\$225,000 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 \$61,937 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 FY18.
- \$135,000 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 FY14	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18	Approved FY18	Adopted FY18
Resources								
Beginning Fund Balance	0	0	158,645	158,647	158,645	158,645	158,645	158,645
Revenues								
Long Term Debt Proceeds	0	0	230,000	0	0	0	0	0
Transfer: General Fund	29,585	29,585	31,315	31,063	31,063	31,063	31,063	31,063
Transfer: Water Fund	164,540	168,040	163,765	163,815	163,815	225,000	225,000	225,000
Transfer: Sewer Fund	110,320	115,500	120,107	123,469	123,469	135,000	135,000	135,000
Prior Period Adjustment	0	166,665	0	0	0	0	0	0
Total Resources Available	\$304,445	\$479,790	\$703,832	\$476,994	\$476,992	\$549,708	\$549,708	\$549,708



Expenditure Highlights – FY18

	Principal	Interest	Bond Fee	Total
Water Revenue Bonds Series 2007 – US Bank	50,000	29,485	450	79,935
Safe Drinking Water Revolving Loan #S99099 - OBDD	74,716	12,027	0	86,743
Oregon Business Development Department #Y09002	54,012	69,457	0	123,469
Citizens Bank (Rental Properties)	19,636	11,427	0	31,063
IFA Water Loan - Project Number S15008	58,322	TBD	0	58,322
IFA Loan – WW Facilities Plan Update	11,531	TBD	0	11,531
Total	\$268,217	\$122,396	\$450	\$391,063

Debt Service Fund Revenue

Resources		Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
026-000-300000	Beginning Fund Balance	\$0	\$0	\$158,645	\$158,647	\$158,645	\$158,645	\$158,645	\$158,645
Revenues									
026-000-403600	Long Term Debt Proceeds	0	0	230,000	0	0	0	0	0
026-000-403700	Transfer: General Fund	29,585	29,585	31,315	31,063	31,063	31,063	31,063	31,063
026-000-403800	Transfer: Water Fund	164,540	168,040	163,765	163,815	163,815	225,000	225,000	225,000
026-000-403900	Transfer: Sewer Fund	110,320	115,500	120,107	123,469	123,469	135,000	135,000	135,000
Total Transfers		\$304,445	\$313,125	\$545,187	\$318,347	\$318,347	\$391,063	\$391,063	\$391,063
Prior Period Adjustment		\$0	\$166,665	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources		\$304,445	\$479,790	\$703,832	\$476,994	\$476,992	\$549,708	\$549,708	\$549,708

Debt Service Fund Requirements		Actual 2013-14	Actual 2014-15	Actual 2015-16	Adopted 2016-17	Estimate 2016-17	Proposed 2017-18	Approved 2017-18	Adopted 2017-18
Debt Service									
026-260-608000	Fees	0	0	7,225	0	0	0	0	0
026-260-620415	IFA Loan - Water	0	0	0	0	0	58,322	58,322	58,322
026-260-620420	IFA Loan - Wastewater Fac.	0	0	0	0	0	11,531	11,531	11,531
026-260-620500	Wtr Bnd Sries 2007 (Prin.)	40,000	45,000	45,000	45,000	45,000	50,000	50,000	50,000
026-260-620510	Wells Fargo - Principal	11,722	12,326	88,490	0	0	0	0	0
026-260-620520	Wells Fargo Loan - Interest	5,796	5,192	5,504	0	0	0	0	0
026-260-620530	Umpqua Bank - Principal	4,426	4,675	130,334	0	0	0	0	0
026-260-620535	Citizens Bank - Principal	0	0	13,282	18,489	18,489	19,636	19,636	19,636
026-260-620540	Umpqua Bank - Interest	7,640	7,392	39	0	0	0	0	0
026-260-620545	Citizens Bank - Interest	0	0	10,893	12,574	12,574	11,427	11,427	11,427
026-260-620550	Wtr Bnd Sries 2007 (Int.)	37,798	35,898	33,760	31,622	31,622	29,485	29,485	29,485
026-260-620600	OBDD SWRL S99099 (Prin.)	71,800	72,518	73,244	73,976	73,976	74,716	74,716	74,716
026-260-620610	OBDD SWRL S99099 (Int.)	14,943	14,224	13,499	12,767	12,767	12,027	12,027	12,027
026-260-620660	Bond Fees	0	449	450	450	450	450	450	450
026-260-620700	OBDD Y09002-Swr. (Prin.)	0	47,624	48,999	51,444	51,444	54,012	54,012	54,012
026-260-620710	OBDD Y09002-Swr. (Int.)	110,320	75,845	74,470	72,025	72,025	69,457	69,457	69,457
Total Debt Service		\$304,445	\$321,143	\$545,189	\$318,347	\$318,347	\$391,063	\$391,063	\$391,063
Contingency/Unappropriated									
Operating Contingency		0	0	0	158,647	0	158,645	158,645	158,645
Unapprop. Fund Balance		0	0	0	0	0	0	0	0
Total Contingency/Unappropriated		\$0	\$0	\$0	\$158,647	\$0	\$158,645	\$158,645	\$158,645

Debt Service Fund Revenues and Requirements

Resources	Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Beginning Fund Balance	0	0	158,647	158,647	158,645	158,645	158,645	158,645
Revenues	0	0	0	0	0	0	0	0
Transfers	304,445	313,125	545,187	318,347	318,347	391,063	391,063	391,063
Prior Period Adjustment	0	166,665	0	0	0	0	0	0
Total Resources	\$304,445	\$479,790	\$703,834	\$476,994	\$476,992	\$549,708	\$549,708	\$549,708
Requirements								
Personal Services	0	0	0	0	0	0	0	0
Material and Services	0	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Debt Service	304,445	321,143	545,189	318,347	318,347	391,063	391,063	391,063
Cont./Unapprop.	0	0	0	158,647	0	158,645	158,645	158,645
Total Requirements	\$304,445	\$321,143	\$545,189	\$476,994	\$318,347	\$549,708	\$549,708	\$549,708
Over/Under (+/-)	0	158,647	158,645	0	158,645	0	0	0
Ending Fund Balance	\$0	\$158,647	\$158,645	\$0	\$158,645	\$0	\$0	\$0



Fiscal Year 2018 Annual Budget



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Fiscal Year 2017-18
Annual Budget
Vehicle/Equipment Replacement Fund


Fiscal Year 2018 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 moneys to be accumulated and expended for the purposes described in this section. Every ten years, the fund is required to be reviewed by the governing body to determine if the fund will continue or be abolished.

Fund Mission

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

Revenue Assumptions

The fund will receive no revenues in FY18.

Fund Resources and Requirements

	Actual FY14	Actual FY15	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18	Approved FY18	Adopted FY18
Resources								
Beginning Fund Balance	740,584	64,355	55,809	56,749	56,749	56,749	56,749	56,749
Total Revenues	27,044	36,199	27,765	0	0	0	0	0
Total Resources Available	767,628	100,554	83,574	56,749	56,749	56,749	56,749	56,749
Requirements								
Capital Outlay	18,912	44,745	26,825	0	0	0	0	0
Transfers	684,361	0	0	0	0	0	0	0
Contingency	0	0	0	56,749	0	56,749	56,749	56,749
Total Requirements	703,273	44,745	26,825	0	0	56,749	56,749	56,749
Ending Fund Balance	\$64,355	\$55,809	\$56,749	\$56,749	\$56,749	\$0	\$0	\$0

Expenditure Highlights

None in FY18.

Vehicle/Equipment Replacement Fund

		Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Resources									
027-000-300000	Beginning Fund Balance	\$740,584	\$64,355	\$55,809	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749
Revenues									
027-000-400400	Interest	44	0	0	0	0	0	0	0
027-000-420420	Equipment Reserve	0	34,199	0	0	0	0	0	0
027-000-423423	Sewer Reserve	0	0	0	0	0	0	0	0
Revenues		44	34,199	0	0	0	0	0	0
027-000-401420	Transfer: GF	7,000	2,000	8,310	0	0	0	0	0
027-000-401425	Transfer: GF/Pool House	0	0	0	0	0	0	0	0
027-000-401440	Transfer WF	0	0	8,310	0	0	0	0	0
027-000-401450	Trans: GF to Park Res	0	0	0	0	0	0	0	0
027-000-412422	Transfer: Wtr to Wtr Res	0	0	0	0	0	0	0	0
027-000-412425	Transfer: Wtr/Eq Res BT	5,000	0	0	0	0	0	0	0
027-000-413420	Transfer: Sewer Fund	5,000	0	8,310	0	0	0	0	0
027-000-421425	Transfer: Street Fund	10,000	0	2,835	0	0	0	0	0
027-000-423425	Transfer: Swr/Eq Res BT	0	0	0	0	0	0	0	0
027-000-430400	Trans: Wtr SDC/Wtr Res	0	0	0	0	0	0	0	0
027-000-440400	Trans: Swr SDC/Swr Res	0	0	0	0	0	0	0	0
Transfers		27,000	2,000	27,765	0	0	0	0	0
Total Revenues		\$27,044	\$36,199	\$27,765	\$0	\$0	\$0	\$0	\$0
Total Resources		\$767,628	\$100,554	\$83,574	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749

Vehicle/Equipment Replacement Fund Requirements

Capital Outlay									
027-127-620500	PW Bucket Truck	13,956	0	0	0	0	0	0	0
027-127-620600	PW Replacement Veh.	4,956	20,362	0	0	0	0	0	0
027-127-620605	John Deere Tractor	0	24,383	0	0	0	0	0	0
027-127-620610	Mower - Zero Turn	0	0	26,825	0	0	0	0	0
Total Capital Outlay		\$18,912	\$44,745	\$26,825	\$0	\$0	\$0	\$0	\$0
Transfers									
027-127-630001	CIF: City Hall Reserve	65,500	0	0	0	0	0	0	0
027-127-630005	CIF: Water Projects	284,003	0	0	0	0	0	0	0
027-127-630007	CIF: Sewer Projects	314,858	0	0	0	0	0	0	0
027-127-630009	CIF: Park Projects	20,000	0	0	0	0	0	0	0
027-127-600422	Wtr Res for Water Tie-In	0	0	0	0	0	0	0	0
027-127-600424	Park Res for Band Shelter	0	0	0	0	0	0	0	0
027-127-600427	PW Bldg Res/Pole Bldg	0	0	0	0	0	0	0	0
027-127-600428	Trans: Cap Imprv Prof Svcs	0	0	0	0	0	0	0	0
Total Transfers		\$684,361	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency/Unappropriated									
027-127-640000	Operating Contingency	0	0	0	56,749	0	56,749	56,749	56,749
Total Cont./Unappropriated		\$0	\$0	\$0	\$56,749	\$0	\$56,749	\$56,749	\$56,749

Vehicle/Equipment Replacement Fund Revenues and Requirements

Resources	Actual	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2013-14	2014-15	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Beginning Fund Balance	740,584	64,355	55,809	56,749	56,749	56,749	56,749	56,749
Revenues	44	34,199	0	0	0	0	0	0
Transfers	27,000	2,000	27,765	0	0	0	0	0
Total Resources	\$767,628	\$100,554	\$83,574	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749
Requirements								
Capital Outlay	18,912	44,745	26,825	0	0	0	0	0
Transfers	684,361	0	0	0	0	0	0	0
Cont./Unapprop.	0	0	0	56,749	0	56,749	56,749	56,749
Total Requirements	\$703,273	\$44,745	\$26,825	\$56,749	\$0	\$56,749	\$56,749	\$56,749
Over/Under (+/-)	64,355	55,809	56,749	0	56,749	0	0	0
Ending Fund Balance	\$64,355	\$55,809	\$56,749	\$0	\$56,749	\$0	\$0	\$0



**Fiscal Year 2017-18
Annual Budget
GO Bond 2015 – Pool Project**



GO BOND 2015 – POOL PROJECT 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 44.45 cents however this figure will fluctuate over the years. The annual principal and interest payments will average \$50,000 - \$65,000 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 pool house and mechanical systems in FY18.

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. The fund assumes most revenue collections occurred between FY16 and FY17 including GO bond proceeds, grants from the Ford Family Foundation and Yamhill County, proceeds from the private fundraising efforts of the Friends of the Pool Project, the first year's property tax collections to begin payment on the GO bond and interest. These monies accounted for the pool project's construction financing.
2. FY18 Beginning Fund Balance – it is assumed that in FY17 approximately \$255,000 will be paid out for construction expenses and the fund will make its second bond payment of \$55,626. In addition, it is estimated that the property tax proceeds will be approximately \$55,000, totaling \$7,000 less than was anticipated. Therefore, it is projected that the fund will have a FY18 beginning fund balance of \$609.
3. FY18 estimates \$60,000 in property tax proceeds and \$525 in delinquent tax receipts.
4. FY18 estimates \$100 in interest earnings.

Expenditure Highlights

1. The fund assumes all construction and punch list items are complete by June 30, 2017.
2. The fund budgets debt service payments to Western Alliance in the amount of \$55,626 including \$20,000 for principal and \$35,626 for interest. Principle will be paid on June 1, 2018 and interest will be paid on December 1, 2017.
3. The fund assumes \$5,608 in unappropriated fund balance from prior property tax receipts that will be held in reserve for future bond payments.



Fiscal Year 2018 Annual Budget

GO Bond 2015 – Pool Project Fund

Fund Resources and Requirements

	Actual FY16	Adopted FY17	Estimate FY17	Proposed FY18	Approved FY18	Adopted FY18
Resources						
Beginning Fund Balance	0	655,165	229,034	609	609	
Revenues	1,148,797	65,000	57,201	60,625	60,625	
Transfer: CIF-Parks	122,046	0		0	0	
Transfer: SDC-Parks	187,056	0		0	0	
Transfer: GF-Parks	15,600	0	25,000	0	0	
Transfer: CURA		32,500	0	0	0	
Total Resources Available	\$0	\$752,665	\$311,235	61,234	61,234	
Requirements						
Material and Services	1,188,422	686,202	255,000	0	0	
Debt Service						
Western Alliance - Principal	30,000	20,000	20,000	20,000	20,000	
Western Alliance - Interest	26,037	35,626	35,626	35,626	35,626	
Contingency	0	10,837	0	5,608	5,608	
Total Requirements	\$0	\$752,665	\$310,626	\$61,234	\$61,234	
Ending Fund Balance	\$229,040	\$0	\$609	\$0	\$0	

GO Bond 2015 - Pool Project

		Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Resources							
024-000-300000	Beginning Fund Balance	0	655,165	229,034	609	609	609
Revenues							
024-000-400200	Current Property Tax	55,748	62,000	55,000	60,000	60,000	60,000
024-000-400300	Delinquent Property Tax	0	500	530	525	525	525
024-000-400400	Interest	3,049	2,500	1,000	100	100	100
024-000-402000	Donations	65,000	0	671	0	0	0
024-000-403800	GO Bond 2015	975,000	0	0	0	0	0
024-000-407000	Grants	50,000	0	0	0	0	0
Revenues		\$1,148,797	\$65,000	\$57,201	\$60,625	\$60,625	\$60,625
024-000-602500	Transfer: CIF-Parks	122,046	0	0	0	0	0
	Transfer: General Fund (Loan)	0	0	25,000	0	0	0
024-000-602510	Transfer: SDC-Parks	187,056	0	0	0	0	0
	Transfer: CURA	0	32,500	0	0	0	0
024-000-602520	Transfer: GF-Parks (Ladd Fountain)	15,600	0	0	0	0	0
Total Revenues		\$1,473,499	\$97,500	\$82,201	\$60,625	\$60,625	\$60,625
Total Resources		\$1,473,499	\$752,665	\$311,235	\$61,234	\$61,234	\$61,234
GO Bond Fund 2015 - Requirements							
		Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Material and Services							
024-240-610000	Construction Expense	1,188,422	686,202	255,000	0	0	0
Total Material and Services		\$1,188,422	\$686,202	\$255,000	\$0	\$0	\$0
Debt Service							
024-240-610000	Western Alliance - Principal	30,000	20,000	20,000	20,000	20,000	25,000
024-240-620500	Western Alliance - Interest	26,037	35,626	35,626	35,626	35,626	34,873
Total Debt Service		\$56,037	\$55,626	\$55,626	\$55,626	\$55,626	\$59,873
Contingency/Unappropriated							
024-240-610000	Operating Contingency	0	0	0	5,608	5,608	1,361
024-240-800000	Unapprop. Fund Balance	0	10,837	0	0	0	0
Total Contingency/Unappropriated		\$0	\$10,837	\$0	\$5,608	\$5,608	\$1,361
GO Bond 2015 - Pool Project - Total Requirements		\$1,244,459	\$752,665	\$310,626	\$61,234	\$61,234	\$61,234

GO 2015 - Pool Project Bond Fund Revenues and Requirements

Resources	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18
Beginning Fund Balance	0	655,165	229,034	609	609	609
Revenues	1,148,797	65,000	57,201	60,625	60,625	60,625
Transfers	324,702	32,500	25,000	0	0	0
Total Resources	\$1,473,499	\$752,665	\$311,235	\$61,234	\$61,234	\$61,234
Requirements						
Material and Services	1,188,422	686,202	255,000	0	0	0
Debt Service	56,037	55,626	55,626	55,626	55,626	59,873
Cont./Unapprop.	0	10,837	0	5,608	5,608	1,361
Total Requirements	\$1,244,459	\$752,665	\$310,626	\$61,234	\$61,234	\$61,234
Over/Under (+/-)						
Ending Fund Balance	\$229,040	\$0	\$609	\$0	\$0	\$0



Fiscal Year 2018 Annual Budget



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**Fiscal Year 2017-18
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 toward cash flow timing.

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

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

Adopted Budget - The budget as finally adopted by the City Council and represents the financial plan of the City which forms the basis and limits for appropriations for the fiscal year. Adopted budget becomes effective July 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 reporting the organization's assets, liabilities, and equity activities.

Beginning Working Capital - The beginning working capital is the residual non-restricted funds brought forward from the previous financial year (ending balance).

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



Bond Funds – Established to account for bond proceeds to be used only for approved bond projects.

Budget - Written report showing the local government’s comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

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

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

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

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

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

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

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

Budgetary Basis - Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP); with the following exceptions in the proprietary funds. The City budgets for bond principal retirements and does not budget for amortization or depreciation.

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

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

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

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



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

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

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

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

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

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

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

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

Consumer Price Index (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living.

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

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

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

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

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

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



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

Deficit – The excess of expenditures over revenues.

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

GIS - Geographic Information Services.



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

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

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

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

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

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

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

Inter-fund Transfers – Appropriation category used in the City's budget resolution which includes amounts distributed from one fund to pay for services provided by another fund. Shown as expenditure in the originating fund and revenue in the receiving fund.

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

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

Janitorial Services and Supplies - Building custodial services and supplies.

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

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

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



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

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

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

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

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

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

Measure 50 – A constitutional amendment passed in 1997 that limits growth in a property's assessed value to 3% per year. It also limits a local government's taxing authority by creating permanent rate limits.

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

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

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

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

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

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

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

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



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

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

Oregon Department of Transportation (ODOT) - Refers to the Oregon Department of Transportation.

Outstanding Debt - The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

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

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

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

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

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

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

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

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

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

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

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



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

Reserves and Volunteers – Police reserves and volunteers.

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

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

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

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

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

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

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

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

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

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

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

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

Tax Rate – The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed value of taxable property.



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

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

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

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

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

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

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

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

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

WTP - Water Treatment Plant

WWTP - Wastewater Treatment Plant

**City of Carlton
Compensation Schedule - Fiscal Year 2018**

GRADE	PERIOD	A	B	C	D	E	F	G	H	15th year	20th year	25th year
1	YEARLY	26,137.97	26,791.41	27,461.20	28,147.73	28,851.42	29,572.71	30,312.03	31,069.83	31,846.57	32,642.74	33,458.81
	MONTHLY	2,178.16	2,232.62	2,288.43	2,345.64	2,404.29	2,464.39	2,526.00	2,589.15	2,653.88	2,720.23	2,788.23
	BI-MONTHLY	1089.08	1116.31	1144.22	1172.82	1202.14	1232.20	1263.00	1294.58	1326.94	1360.11	1394.12
	HOURLY	12.5663	12.8805	13.2025	13.5326	13.8709	14.2176	14.5731	14.9374	15.3109	15.6936	16.0860
2	YEARLY	26,791.41	27,461.20	28,147.73	28,851.42	29,572.71	30,312.03	31,069.83	31,846.57	32,642.74	33,458.81	34,295.28
	MONTHLY	2,232.62	2,288.43	2,345.64	2,404.29	2,464.39	2,526.00	2,589.15	2,653.88	2,720.23	2,788.23	2,857.94
	BI-MONTHLY	1116.31	1144.22	1172.82	1202.14	1232.20	1263.00	1294.58	1326.94	1360.11	1394.12	1428.97
	HOURLY	12.8805	13.2025	13.5326	13.8709	14.2176	14.5731	14.9374	15.3109	15.6936	16.0860	16.4881
3	YEARLY	27,461.20	28,147.73	28,851.42	29,572.71	30,312.03	31,069.83	31,846.57	32,642.74	33,458.81	34,295.28	35,152.66
	MONTHLY	2,288.43	2,345.64	2,404.29	2,464.39	2,526.00	2,589.15	2,653.88	2,720.23	2,788.23	2,857.94	2,929.39
	BI-MONTHLY	1144.22	1172.82	1202.14	1232.20	1263.00	1294.58	1326.94	1360.11	1394.12	1428.97	1464.69
	HOURLY	13.2025	13.5326	13.8709	14.2176	14.5731	14.9374	15.3109	15.6936	16.0860	16.4881	16.9003
4	YEARLY	28,147.73	28,851.42	29,572.71	30,312.03	31,069.83	31,846.57	32,642.74	33,458.81	34,295.28	35,152.66	36,031.47
	MONTHLY	2,345.64	2,404.29	2,464.39	2,526.00	2,589.15	2,653.88	2,720.23	2,788.23	2,857.94	2,929.39	3,002.62
	BI-MONTHLY	1172.82	1202.14	1232.20	1263.00	1294.58	1326.94	1360.11	1394.12	1428.97	1464.69	1501.31
	HOURLY	13.5326	13.8709	14.2176	14.5731	14.9374	15.3109	15.6936	16.0860	16.4881	16.9003	17.3228
5	YEARLY	28,851.42	29,572.71	30,312.03	31,069.83	31,846.57	32,642.74	33,458.81	34,295.28	35,152.66	36,031.47	36,932.26
	MONTHLY	2,404.29	2,464.39	2,526.00	2,589.15	2,653.88	2,720.23	2,788.23	2,857.94	2,929.39	3,002.62	3,077.69
	BI-MONTHLY	1202.14	1232.20	1263.00	1294.58	1326.94	1360.11	1394.12	1428.97	1464.69	1501.31	1538.84
	HOURLY	13.8709	14.2176	14.5731	14.9374	15.3109	15.6936	16.0860	16.4881	16.9003	17.3228	17.7559
6	YEARLY	29,572.71	30,312.03	31,069.83	31,846.57	32,642.74	33,458.81	34,295.28	35,152.66	36,031.47	36,932.26	37,855.57
	MONTHLY	2,464.39	2,526.00	2,589.15	2,653.88	2,720.23	2,788.23	2,857.94	2,929.39	3,002.62	3,077.69	3,154.63
	BI-MONTHLY	1232.20	1263.00	1294.58	1326.94	1360.11	1394.12	1428.97	1464.69	1501.31	1538.84	1577.32
	HOURLY	14.2176	14.5731	14.9374	15.3109	15.6936	16.0860	16.4881	16.9003	17.3228	17.7559	18.1998
7 Parks Maintenance Worker	YEARLY	30,312.03	31,069.83	31,846.57	32,642.74	33,458.81	34,295.28	35,152.66	36,031.47	36,932.26	37,855.57	38,801.96
	MONTHLY	2,526.00	2,589.15	2,653.88	2,720.23	2,788.23	2,857.94	2,929.39	3,002.62	3,077.69	3,154.63	3,233.50
	BI-MONTHLY	1263.00	1294.58	1326.94	1360.11	1394.12	1428.97	1464.69	1501.31	1538.84	1577.32	1616.75
	HOURLY	14.5731	14.9374	15.3109	15.6936	16.0860	16.4881	16.9003	17.3228	17.7559	18.1998	18.6548
8	YEARLY	31,069.83	31,846.57	32,642.74	33,458.81	34,295.28	35,152.66	36,031.47	36,932.26	37,855.57	38,801.96	39,772.01
	MONTHLY	2,589.15	2,653.88	2,720.23	2,788.23	2,857.94	2,929.39	3,002.62	3,077.69	3,154.63	3,233.50	3,314.33
	BI-MONTHLY	1294.58	1326.94	1360.11	1394.12	1428.97	1464.69	1501.31	1538.84	1577.32	1616.75	1657.17
	HOURLY	14.9374	15.3109	15.6936	16.0860	16.4881	16.9003	17.3228	17.7559	18.1998	18.6548	19.1212
9	YEARLY	31,846.57	32,642.74	33,458.81	34,295.28	35,152.66	36,031.47	36,932.26	37,855.57	38,801.96	39,772.01	40,766.31
	MONTHLY	2,653.88	2,720.23	2,788.23	2,857.94	2,929.39	3,002.62	3,077.69	3,154.63	3,233.50	3,314.33	3,397.19
	BI-MONTHLY	1326.94	1360.11	1394.12	1428.97	1464.69	1501.31	1538.84	1577.32	1616.75	1657.17	1698.60
	HOURLY	15.3109	15.6936	16.0860	16.4881	16.9003	17.3228	17.7559	18.1998	18.6548	19.1212	19.5992
10	YEARLY	32,642.74	33,458.81	34,295.28	35,152.66	36,031.47	36,932.26	37,855.57	38,801.96	39,772.01	40,766.31	41,785.46
	MONTHLY	2,720.23	2,788.23	2,857.94	2,929.39	3,002.62	3,077.69	3,154.63	3,233.50	3,314.33	3,397.19	3,482.12
	BI-MONTHLY	1360.11	1394.12	1428.97	1464.69	1501.31	1538.84	1577.32	1616.75	1657.17	1698.60	1741.06
	HOURLY	15.6936	16.0860	16.4881	16.9003	17.3228	17.7559	18.1998	18.6548	19.1212	19.5992	20.0892
11 Accounts Payable/Planning Clerk	YEARLY	33,458.81	34,295.28	35,152.66	36,031.47	36,932.26	37,855.57	38,801.96	39,772.01	40,766.31	41,785.46	42,830.10
	MONTHLY	2,788.23	2,857.94	2,929.39	3,002.62	3,077.69	3,154.63	3,233.50	3,314.33	3,397.19	3,482.12	3,569.17
	BI-MONTHLY	1394.12	1428.97	1464.69	1501.31	1538.84	1577.32	1616.75	1657.17	1698.60	1741.06	1784.59
	HOURLY	16.0860	16.4881	16.9003	17.3228	17.7559	18.1998	18.6548	19.1212	19.5992	20.0892	20.5914

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 2018

GRADE	PERIOD	A	B	C	D	E	F	G	H	15th year	20th year	25th year
12	YEARLY	34,295.28	35,152.66	36,031.47	36,932.26	37,855.57	38,801.96	39,772.01	40,766.31	41,785.46	42,830.10	43,900.85
	MONTHLY	2,857.94	2,929.39	3,002.62	3,077.69	3,154.63	3,233.50	3,314.33	3,397.19	3,482.12	3,569.17	3,658.40
	BI-MONTHLY	1428.97	1464.69	1501.31	1538.84	1577.32	1616.75	1657.17	1698.60	1741.06	1784.59	1829.20
	HOURLY	16.4881	16.9003	17.3228	17.7559	18.1998	18.6548	19.1212	19.5992	20.0892	20.5914	21.1062
13	YEARLY	35,152.66	36,031.47	36,932.26	37,855.57	38,801.96	39,772.01	40,766.31	41,785.46	42,830.10	43,900.85	44,998.37
	MONTHLY	2,929.39	3,002.62	3,077.69	3,154.63	3,233.50	3,314.33	3,397.19	3,482.12	3,569.17	3,658.40	3,749.86
	BI-MONTHLY	1464.69	1501.31	1538.84	1577.32	1616.75	1657.17	1698.60	1741.06	1784.59	1829.20	1874.93
	HOURLY	16.9003	17.3228	17.7559	18.1998	18.6548	19.1212	19.5992	20.0892	20.5914	21.1062	21.6338
14 Court/Utility Clerk	YEARLY	36,031.47	36,932.26	37,855.57	38,801.96	39,772.01	40,766.31	41,785.46	42,830.10	43,900.85	44,998.37	46,123.33
	MONTHLY	3,002.62	3,077.69	3,154.63	3,233.50	3,314.33	3,397.19	3,482.12	3,569.17	3,658.40	3,749.86	3,843.61
	BI-MONTHLY	1501.31	1538.84	1577.32	1616.75	1657.17	1698.60	1741.06	1784.59	1829.20	1874.93	1921.81
	HOURLY	17.3228	17.7559	18.1998	18.6548	19.1212	19.5992	20.0892	20.5914	21.1062	21.6338	22.1747
15	YEARLY	36,932.26	37,855.57	38,801.96	39,772.01	40,766.31	41,785.46	42,830.10	43,900.85	44,998.37	46,123.33	47,276.42
	MONTHLY	3,077.69	3,154.63	3,233.50	3,314.33	3,397.19	3,482.12	3,569.17	3,658.40	3,749.86	3,843.61	3,939.70
	BI-MONTHLY	1538.84	1577.32	1616.75	1657.17	1698.60	1741.06	1784.59	1829.20	1874.93	1921.81	1969.85
	HOURLY	17.7559	18.1998	18.6548	19.1212	19.5992	20.0892	20.5914	21.1062	21.6338	22.1747	22.7290
16 Utility Worker I	YEARLY	37,855.57	38,801.96	39,772.01	40,766.31	41,785.46	42,830.10	43,900.85	44,998.37	46,123.33	47,276.42	48,458.33
	MONTHLY	3,154.63	3,233.50	3,314.33	3,397.19	3,482.12	3,569.17	3,658.40	3,749.86	3,843.61	3,939.70	4,038.19
	BI-MONTHLY	1577.32	1616.75	1657.17	1698.60	1741.06	1784.59	1829.20	1874.93	1921.81	1969.85	2019.10
	HOURLY	18.1998	18.6548	19.1212	19.5992	20.0892	20.5914	21.1062	21.6338	22.1747	22.7290	23.2973
17	YEARLY	38,801.96	39,772.01	40,766.31	41,785.46	42,830.10	43,900.85	44,998.37	46,123.33	47,276.42	48,458.33	49,669.78
	MONTHLY	3,233.50	3,314.33	3,397.19	3,482.12	3,569.17	3,658.40	3,749.86	3,843.61	3,939.70	4,038.19	4,139.15
	BI-MONTHLY	1616.75	1657.17	1698.60	1741.06	1784.59	1829.20	1874.93	1921.81	1969.85	2019.10	2069.57
	HOURLY	18.6548	19.1212	19.5992	20.0892	20.5914	21.1062	21.6338	22.1747	22.7290	23.2973	23.8797
18	YEARLY	39,772.01	40,766.31	41,785.46	42,830.10	43,900.85	44,998.37	46,123.33	47,276.42	48,458.33	49,669.78	50,911.53
	MONTHLY	3,314.33	3,397.19	3,482.12	3,569.17	3,658.40	3,749.86	3,843.61	3,939.70	4,038.19	4,139.15	4,242.63
	BI-MONTHLY	1657.17	1698.60	1741.06	1784.59	1829.20	1874.93	1921.81	1969.85	2019.10	2069.57	2121.31
	HOURLY	19.1212	19.5992	20.0892	20.5914	21.1062	21.6338	22.1747	22.7290	23.2973	23.8797	24.4767
19 City Recorder	YEARLY	40,766.31	41,785.46	42,830.10	43,900.85	44,998.37	46,123.33	47,276.42	48,458.33	49,669.78	50,911.53	52,184.32
	MONTHLY	3,397.19	3,482.12	3,569.17	3,658.40	3,749.86	3,843.61	3,939.70	4,038.19	4,139.15	4,242.63	4,348.69
	BI-MONTHLY	1698.60	1741.06	1784.59	1829.20	1874.93	1921.81	1969.85	2019.10	2069.57	2121.31	2174.35
	HOURLY	19.5992	20.0892	20.5914	21.1062	21.6338	22.1747	22.7290	23.2973	23.8797	24.4767	25.0886
20	YEARLY	41,785.46	42,830.10	43,900.85	44,998.37	46,123.33	47,276.42	48,458.33	49,669.78	50,911.53	52,184.32	53,488.93
	MONTHLY	3,482.12	3,569.17	3,658.40	3,749.86	3,843.61	3,939.70	4,038.19	4,139.15	4,242.63	4,348.69	4,457.41
	BI-MONTHLY	1741.06	1784.59	1829.20	1874.93	1921.81	1969.85	2019.10	2069.57	2121.31	2174.35	2228.71
	HOURLY	20.0892	20.5914	21.1062	21.6338	22.1747	22.7290	23.2973	23.8797	24.4767	25.0886	25.7158
21	YEARLY	42,830.10	43,900.85	44,998.37	46,123.33	47,276.42	48,458.33	49,669.78	50,911.53	52,184.32	53,488.93	54,826.15
	MONTHLY	3,569.17	3,658.40	3,749.86	3,843.61	3,939.70	4,038.19	4,139.15	4,242.63	4,348.69	4,457.41	4,568.85
	BI-MONTHLY	1784.59	1829.20	1874.93	1921.81	1969.85	2019.10	2069.57	2121.31	2174.35	2228.71	2284.42
	HOURLY	20.5914	21.1062	21.6338	22.1747	22.7290	23.2973	23.8797	24.4767	25.0886	25.7158	26.3587
22 Water/Waste Water	YEARLY	43,900.85	44,998.37	46,123.33	47,276.42	48,458.33	49,669.78	50,911.53	52,184.32	53,488.93	54,826.15	56,196.80
	MONTHLY	3,658.40	3,749.86	3,843.61	3,939.70	4,038.19	4,139.15	4,242.63	4,348.69	4,457.41	4,568.85	4,683.07
	BI-MONTHLY	1829.20	1874.93	1921.81	1969.85	2019.10	2069.57	2121.31	2174.35	2228.71	2284.42	2341.53
	HOURLY	21.1062	21.6338	22.1747	22.7290	23.2973	23.8797	24.4767	25.0886	25.7158	26.3587	27.0177

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 2018**

GRADE	PERIOD	A	B	C	D	E	F	G	H	15th year	20th year	25th year
23	YEARLY	44,998.37	46,123.33	47,276.42	48,458.33	49,669.78	50,911.53	52,184.32	53,488.93	54,826.15	56,196.80	57,601.72
	MONTHLY	3,749.86	3,843.61	3,939.70	4,038.19	4,139.15	4,242.63	4,348.69	4,457.41	4,568.85	4,683.07	4,800.14
	BI-MONTHLY	1874.93	1921.81	1969.85	2019.10	2069.57	2121.31	2174.35	2228.71	2284.42	2341.53	2400.07
	HOURLY	21.6338	22.1747	22.7290	23.2973	23.8797	24.4767	25.0886	25.7158	26.3587	27.0177	27.6931
24	YEARLY	46,123.33	47,276.42	48,458.33	49,669.78	50,911.53	52,184.32	53,488.93	54,826.15	56,196.80	57,601.72	59,041.77
	MONTHLY	3,843.61	3,939.70	4,038.19	4,139.15	4,242.63	4,348.69	4,457.41	4,568.85	4,683.07	4,800.14	4,920.15
	BI-MONTHLY	1921.81	1969.85	2019.10	2069.57	2121.31	2174.35	2228.71	2284.42	2341.53	2400.07	2460.07
	HOURLY	22.1747	22.7290	23.2973	23.8797	24.4767	25.0886	25.7158	26.3587	27.0177	27.6931	28.3855
25 Police Officer	YEARLY	47,276.42	48,458.33	49,669.78	50,911.53	52,184.32	53,488.93	54,826.15	56,196.80	57,601.72	59,041.77	60,517.81
	MONTHLY	3,939.70	4,038.19	4,139.15	4,242.63	4,348.69	4,457.41	4,568.85	4,683.07	4,800.14	4,920.15	5,043.15
	BI-MONTHLY	1969.85	2019.10	2069.57	2121.31	2174.35	2228.71	2284.42	2341.53	2400.07	2460.07	2521.58
	HOURLY	22.7290	23.2973	23.8797	24.4767	25.0886	25.7158	26.3587	27.0177	27.6931	28.3855	29.0951
26	YEARLY	48,458.33	49,669.78	50,911.53	52,184.32	53,488.93	54,826.15	56,196.80	57,601.72	59,041.77	60,517.81	62,030.75
	MONTHLY	4,038.19	4,139.15	4,242.63	4,348.69	4,457.41	4,568.85	4,683.07	4,800.14	4,920.15	5,043.15	5,169.23
	BI-MONTHLY	2019.10	2069.57	2121.31	2174.35	2228.71	2284.42	2341.53	2400.07	2460.07	2521.58	2584.61
	HOURLY	23.2973	23.8797	24.4767	25.0886	25.7158	26.3587	27.0177	27.6931	28.3855	29.0951	29.8225
27	YEARLY	49,669.78	50,911.53	52,184.32	53,488.93	54,826.15	56,196.80	57,601.72	59,041.77	60,517.81	62,030.75	63,581.52
	MONTHLY	4,139.15	4,242.63	4,348.69	4,457.41	4,568.85	4,683.07	4,800.14	4,920.15	5,043.15	5,169.23	5,298.46
	BI-MONTHLY	2069.57	2121.31	2174.35	2228.71	2284.42	2341.53	2400.07	2460.07	2521.58	2584.61	2649.23
	HOURLY	23.8797	24.4767	25.0886	25.7158	26.3587	27.0177	27.6931	28.3855	29.0951	29.8225	30.5680
28	YEARLY	50,911.53	52,184.32	53,488.93	54,826.15	56,196.80	57,601.72	59,041.77	60,517.81	62,030.75	63,581.52	65,171.06
	MONTHLY	4,242.63	4,348.69	4,457.41	4,568.85	4,683.07	4,800.14	4,920.15	5,043.15	5,169.23	5,298.46	5,430.92
	BI-MONTHLY	2121.31	2174.35	2228.71	2284.42	2341.53	2400.07	2460.07	2521.58	2584.61	2649.23	2715.46
	HOURLY	24.4767	25.0886	25.7158	26.3587	27.0177	27.6931	28.3855	29.0951	29.8225	30.5680	31.3322
29	YEARLY	52,184.32	53,488.93	54,826.15	56,196.80	57,601.72	59,041.77	60,517.81	62,030.75	63,581.52	65,171.06	66,800.34
	MONTHLY	4,348.69	4,457.41	4,568.85	4,683.07	4,800.14	4,920.15	5,043.15	5,169.23	5,298.46	5,430.92	5,566.69
	BI-MONTHLY	2174.35	2228.71	2284.42	2341.53	2400.07	2460.07	2521.58	2584.61	2649.23	2715.46	2783.35
	HOURLY	25.0886	25.7158	26.3587	27.0177	27.6931	28.3855	29.0951	29.8225	30.5680	31.3322	32.1155
30	YEARLY	53,488.93	54,826.15	56,196.80	57,601.72	59,041.77	60,517.81	62,030.75	63,581.52	65,171.06	66,800.34	68,470.35
	MONTHLY	4,457.41	4,568.85	4,683.07	4,800.14	4,920.15	5,043.15	5,169.23	5,298.46	5,430.92	5,566.69	5,705.86
	BI-MONTHLY	2228.71	2284.42	2341.53	2400.07	2460.07	2521.58	2584.61	2649.23	2715.46	2783.35	2852.93
	HOURLY	25.7158	26.3587	27.0177	27.6931	28.3855	29.0951	29.8225	30.5680	31.3322	32.1155	32.9184
31	YEARLY	54,826.15	56,196.80	57,601.72	59,041.77	60,517.81	62,030.75	63,581.52	65,171.06	66,800.34	68,470.35	70,182.11
	MONTHLY	4,568.85	4,683.07	4,800.14	4,920.15	5,043.15	5,169.23	5,298.46	5,430.92	5,566.69	5,705.86	5,848.51
	BI-MONTHLY	2284.42	2341.53	2400.07	2460.07	2521.58	2584.61	2649.23	2715.46	2783.35	2852.93	2924.25
	HOURLY	26.3587	27.0177	27.6931	28.3855	29.0951	29.8225	30.5680	31.3322	32.1155	32.9184	33.7414
32	YEARLY	56,196.80	57,601.72	59,041.77	60,517.81	62,030.75	63,581.52	65,171.06	66,800.34	68,470.35	70,182.11	71,936.66
	MONTHLY	4,683.07	4,800.14	4,920.15	5,043.15	5,169.23	5,298.46	5,430.92	5,566.69	5,705.86	5,848.51	5,994.72
	BI-MONTHLY	2341.53	2400.07	2460.07	2521.58	2584.61	2649.23	2715.46	2783.35	2852.93	2924.25	2997.36
	HOURLY	27.0177	27.6931	28.3855	29.0951	29.8225	30.5680	31.3322	32.1155	32.9184	33.7414	34.5849
33 Finance Director	YEARLY	57,601.72	59,041.77	60,517.81	62,030.75	63,581.52	65,171.06	66,800.34	68,470.35	70,182.11	71,936.66	73,735.07
	MONTHLY	4,800.14	4,920.15	5,043.15	5,169.23	5,298.46	5,430.92	5,566.69	5,705.86	5,848.51	5,994.72	6,144.59
	BI-MONTHLY	2400.07	2460.07	2521.58	2584.61	2649.23	2715.46	2783.35	2852.93	2924.25	2997.36	3072.29
	HOURLY	27.6931	28.3855	29.0951	29.8225	30.5680	31.3322	32.1155	32.9184	33.7414	34.5849	35.4496

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 2018

GRADE	PERIOD	A	B	C	D	E	F	G	H	15th year	20th year	25th year
34	YEARLY	59,041.77	60,517.81	62,030.75	63,581.52	65,171.06	66,800.34	68,470.35	70,182.11	71,936.66	73,735.07	75,578.45
	MONTHLY	4,920.15	5,043.15	5,169.23	5,298.46	5,430.92	5,566.69	5,705.86	5,848.51	5,994.72	6,144.59	6,298.20
	BI-MONTHLY	2460.07	2521.58	2584.61	2649.23	2715.46	2783.35	2852.93	2924.25	2997.36	3072.29	3149.10
	HOURLY	28.3855	29.0951	29.8225	30.5680	31.3322	32.1155	32.9184	33.7414	34.5849	35.4496	36.3358
35	YEARLY	60,517.81	62,030.75	63,581.52	65,171.06	66,800.34	68,470.35	70,182.11	71,936.66	73,735.07	75,578.45	77,467.91
	MONTHLY	5,043.15	5,169.23	5,298.46	5,430.92	5,566.69	5,705.86	5,848.51	5,994.72	6,144.59	6,298.20	6,455.66
	BI-MONTHLY	2521.58	2584.61	2649.23	2715.46	2783.35	2852.93	2924.25	2997.36	3072.29	3149.10	3227.83
	HOURLY	29.0951	29.8225	30.5680	31.3322	32.1155	32.9184	33.7414	34.5849	35.4496	36.3358	37.2442
36	YEARLY	62,030.75	63,581.52	65,171.06	66,800.34	68,470.35	70,182.11	71,936.66	73,735.07	75,578.45	77,467.91	79,404.61
	MONTHLY	5,169.23	5,298.46	5,430.92	5,566.69	5,705.86	5,848.51	5,994.72	6,144.59	6,298.20	6,455.66	6,617.05
	BI-MONTHLY	2584.61	2649.23	2715.46	2783.35	2852.93	2924.25	2997.36	3072.29	3149.10	3227.83	3308.53
	HOURLY	29.8225	30.5680	31.3322	32.1155	32.9184	33.7414	34.5849	35.4496	36.3358	37.2442	38.1753
37	YEARLY	63,581.52	65,171.06	66,800.34	68,470.35	70,182.11	71,936.66	73,735.07	75,578.45	77,467.91	79,404.61	81,389.73
	MONTHLY	5,298.46	5,430.92	5,566.69	5,705.86	5,848.51	5,994.72	6,144.59	6,298.20	6,455.66	6,617.05	6,782.48
	BI-MONTHLY	2649.23	2715.46	2783.35	2852.93	2924.25	2997.36	3072.29	3149.10	3227.83	3308.53	3391.24
	HOURLY	30.5680	31.3322	32.1155	32.9184	33.7414	34.5849	35.4496	36.3358	37.2442	38.1753	39.1297
38 Public Works Director	YEARLY	65,171.06	66,800.34	68,470.35	70,182.11	71,936.66	73,735.07	75,578.45	77,467.91	79,404.61	81,389.73	83,424.47
	MONTHLY	5,430.92	5,566.69	5,705.86	5,848.51	5,994.72	6,144.59	6,298.20	6,455.66	6,617.05	6,782.48	6,952.04
	BI-MONTHLY	2715.46	2783.35	2852.93	2924.25	2997.36	3072.29	3149.10	3227.83	3308.53	3391.24	3476.02
	HOURLY	31.3322	32.1155	32.9184	33.7414	34.5849	35.4496	36.3358	37.2442	38.1753	39.1297	40.1079
39	YEARLY	66,800.34	68,470.35	70,182.11	71,936.66	73,735.07	75,578.45	77,467.91	79,404.61	81,389.73	83,424.47	85,510.08
	MONTHLY	5,566.69	5,705.86	5,848.51	5,994.72	6,144.59	6,298.20	6,455.66	6,617.05	6,782.48	6,952.04	7,125.84
	BI-MONTHLY	2783.35	2852.93	2924.25	2997.36	3072.29	3149.10	3227.83	3308.53	3391.24	3476.02	3562.92
	HOURLY	32.1155	32.9184	33.7414	34.5849	35.4496	36.3358	37.2442	38.1753	39.1297	40.1079	41.1106
40	YEARLY	68,470.35	70,182.11	71,936.66	73,735.07	75,578.45	77,467.91	79,404.61	81,389.73	83,424.47	85,510.08	87,647.83
	MONTHLY	5,705.86	5,848.51	5,994.72	6,144.59	6,298.20	6,455.66	6,617.05	6,782.48	6,952.04	7,125.84	7,303.99
	BI-MONTHLY	2852.93	2924.25	2997.36	3072.29	3149.10	3227.83	3308.53	3391.24	3476.02	3562.92	3651.99
	HOURLY	32.9184	33.7414	34.5849	35.4496	36.3358	37.2442	38.1753	39.1297	40.1079	41.1106	42.1384
41	YEARLY	70,182.11	71,936.66	73,735.07	75,578.45	77,467.91	79,404.61	81,389.73	83,424.47	85,510.08	87,647.83	89,839.03
	MONTHLY	5,848.51	5,994.72	6,144.59	6,298.20	6,455.66	6,617.05	6,782.48	6,952.04	7,125.84	7,303.99	7,486.59
	BI-MONTHLY	2924.25	2997.36	3072.29	3149.10	3227.83	3308.53	3391.24	3476.02	3562.92	3651.99	3743.29
	HOURLY	33.7414	34.5849	35.4496	36.3358	37.2442	38.1753	39.1297	40.1079	41.1106	42.1384	43.1918
42 Police Chief	YEARLY	71,936.66	73,735.07	75,578.45	77,467.91	79,404.61	81,389.73	83,424.47	85,510.08	87,647.83	89,839.03	92,085.00
	MONTHLY	5,994.72	6,144.59	6,298.20	6,455.66	6,617.05	6,782.48	6,952.04	7,125.84	7,303.99	7,486.59	7,673.75
	BI-MONTHLY	2997.36	3072.29	3149.10	3227.83	3308.53	3391.24	3476.02	3562.92	3651.99	3743.29	3836.88
	HOURLY	34.5849	35.4496	36.3358	37.2442	38.1753	39.1297	40.1079	41.1106	42.1384	43.1918	44.2716
43	YEARLY	73,735.07	75,578.45	77,467.91	79,404.61	81,389.73	83,424.47	85,510.08	87,647.83	89,839.03	92,085.00	94,387.13
	MONTHLY	6,144.59	6,298.20	6,455.66	6,617.05	6,782.48	6,952.04	7,125.84	7,303.99	7,486.59	7,673.75	7,865.59
	BI-MONTHLY	3072.29	3149.10	3227.83	3308.53	3391.24	3476.02	3562.92	3651.99	3743.29	3836.88	3932.80
	HOURLY	35.4496	36.3358	37.2442	38.1753	39.1297	40.1079	41.1106	42.1384	43.1918	44.2716	45.3784
44	YEARLY	75,578.45	77,467.91	79,404.61	81,389.73	83,424.47	85,510.08	87,647.83	89,839.03	92,085.00	94,387.13	96,746.81
	MONTHLY	6,298.20	6,455.66	6,617.05	6,782.48	6,952.04	7,125.84	7,303.99	7,486.59	7,673.75	7,865.59	8,062.23
	BI-MONTHLY	3149.10	3227.83	3308.53	3391.24	3476.02	3562.92	3651.99	3743.29	3836.88	3932.80	4031.12
	HOURLY	36.3358	37.2442	38.1753	39.1297	40.1079	41.1106	42.1384	43.1918	44.2716	45.3784	46.5129

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 2018**

GRADE	PERIOD	A	B	C	D	E	F	G	H	15th year	20th year	25th year
45	YEARLY	77,467.91	79,404.61	81,389.73	83,424.47	85,510.08	87,647.83	89,839.03	92,085.00	94,387.13	96,746.81	99,165.48
	MONTHLY	6,455.66	6,617.05	6,782.48	6,952.04	7,125.84	7,303.99	7,486.59	7,673.75	7,865.59	8,062.23	8,263.79
	BI-MONTHLY	3227.83	3308.53	3391.24	3476.02	3562.92	3651.99	3743.29	3836.88	3932.80	4031.12	4131.89
	HOURLY	37.2442	38.1753	39.1297	40.1079	41.1106	42.1384	43.1918	44.2716	45.3784	46.5129	47.6757
46	YEARLY	79,404.61	81,389.73	83,424.47	85,510.08	87,647.83	89,839.03	92,085.00	94,387.13	96,369.26	98,393.01	100,459.27
	MONTHLY	6,617.05	6,782.48	6,952.04	7,125.84	7,303.99	7,486.59	7,673.75	7,865.59	8,030.77	8,199.42	8,371.61
	BI-MONTHLY	3308.53	3391.24	3476.02	3562.92	3651.99	3743.29	3836.88	3932.80	4015.39	4099.71	4185.80
	HOURLY	38.1753	39.1297	40.1079	41.1106	42.1384	43.1918	44.2716	45.3784	46.3314	47.3043	48.2977
47	YEARLY	81,389.73	83,424.47	85,510.08	87,647.83	89,839.03	92,085.00	94,387.13	96,746.81	98,778.49	100,852.84	102,970.75
	MONTHLY	6,782.48	6,952.04	7,125.84	7,303.99	7,486.59	7,673.75	7,865.59	8,062.23	8,231.54	8,404.40	8,580.90
	BI-MONTHLY	3391.24	3476.02	3562.92	3651.99	3743.29	3836.88	3932.80	4031.12	4115.77	4202.20	4290.45
	HOURLY	39.1297	40.1079	41.1106	42.1384	43.1918	44.2716	45.3784	46.5129	47.4897	48.4869	49.5052
48	YEARLY	83,424.47	85,510.08	87,647.83	89,839.03	92,085.00	94,387.13	96,746.81	99,165.48	101,247.95	103,374.16	105,545.02
	MONTHLY	6,952.04	7,125.84	7,303.99	7,486.59	7,673.75	7,865.59	8,062.23	8,263.79	8,437.33	8,614.51	8,795.42
	BI-MONTHLY	3476.02	3562.92	3651.99	3743.29	3836.88	3932.80	4031.12	4131.89	4218.66	4307.26	4397.71
	HOURLY	40.1079	41.1106	42.1384	43.1918	44.2716	45.3784	46.5129	47.6757	48.6769	49.6991	50.7428
49	YEARLY	85,510.08	87,647.83	89,839.03	92,085.00	94,387.13	96,746.81	99,165.48	101,644.61	103,779.15	105,958.51	108,183.64
	MONTHLY	7,125.84	7,303.99	7,486.59	7,673.75	7,865.59	8,062.23	8,263.79	8,470.38	8,648.26	8,829.88	9,015.30
	BI-MONTHLY	3562.92	3651.99	3743.29	3836.88	3932.80	4031.12	4131.89	4235.19	4324.13	4414.94	4507.65
	HOURLY	41.1106	42.1384	43.1918	44.2716	45.3784	46.5129	47.6757	48.8676	49.8938	50.9416	52.0114
50 City Manager	YEARLY	87,647.83	89,839.03	92,085.00	94,387.13	96,746.81	99,165.48	101,644.61	104,185.73	106,373.63	108,607.48	110,888.23
	MONTHLY	7,303.99	7,486.59	7,673.75	7,865.59	8,062.23	8,263.79	8,470.38	8,682.14	8,864.47	9,050.62	9,240.69
	BI-MONTHLY	3651.99	3743.29	3836.88	3932.80	4031.12	4131.89	4235.19	4341.07	4432.23	4525.31	4620.34
	HOURLY	42.1384	43.1918	44.2716	45.3784	46.5129	47.6757	48.8676	50.0893	51.1412	52.2151	53.3117

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
CAPITAL IMPROVEMENT PLAN
FISCAL YEAR 2018 - 2022





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**Introduction**

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

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

A CIP typically includes:

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

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

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

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



All Projects Summary – Fiscal Year 2017 – 2021
Capital Improvement Projects

Fund	Cost Estimate	FY18	FY19	FY20	FY21	FY22
Parks						
Upper Wennerberg Park	56,500	21,500	2,500	2,500	30,000	0
Lower Wennerberg Park	145,000	15,000	5,000	5,000	80,000	40,000
Hawn Creek Park	110,000	0	0	15,000	45,000	50,000
Skate Park	904,705	160,000	427,095	0	317,610	0
Water	1,202,715	281,000	183,430	236,857	294,505	206,923
Sewer Fund	4,979,000	65,000	863,000	1,504,000	1,130,000	1,417,000
Stormwater	0	0	0	0	0	0
Transportation	5,789,000	40,000	165,000	5,154,000	390,000	40,000
Facilities / Special Projects	4,943,000	200,000	0	3,743,000	1,000,000	0
Total	18,129,920	782,500	1,646,025	10,660,357	3,287,115	1,753,923

Notes:

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

- City Hall Projects 27%
 - Water Projects 7%
 - Sewer Projects 27%
 - Transportation Projects 32%
 - Parks Projects 7%
- Total 100%**


Fiscal Year 2018 Annual Budget
Capital Improvement Plan
**Parks Projects – Summary
Capital Improvement Projects**

	Project	Cost Estimate	FY18	FY19	FY20	FY21	FY22	Funding Source
	Upper Wennerberg Park							
1	Picnic Tables (3)	5,000		2,500	2,500			General Fund
2	Small Picnic Shelter/Pavilion	30,000				30,000		CIF; SDC; GF
3	Drinking Fountain	\$4,000	4,000					
4	Surveillance Cameras	\$7,500	7,500					
5	Gen. Site Imp (site demo, walks/ curbs, util., landscaping, fencing)	10,000	10,000					CIF; SDC; UR; GF
	Upper Wennerberg Park Sub-total	\$56,500	\$21,500	\$2,500	\$2,500	\$30,000	\$0	

	Lower Wennerberg Park							
1	Picnic Tables (15)	25,000	5,000	5,000	5,000	5,000	5,000	CIF; SDC; GF
2	Play Structure	75,000				75,000		CIF; SDC; GF; Grants
3	Restroom-South Park Area (pit type)	35,000					35,000	CIF; SDC; GF; Grants
4	Park Sign	\$3,000	3,000					
5	Electricity at Lg. Day Use	\$7,000	7,000					
	Lower Wennerberg Park Sub-total	\$145,000	\$15,000	\$5,000	\$5,000	\$80,000	\$40,000	



**Parks Projects – Summary
Capital Improvement Projects**

	Project	Cost Estimate	FY18	FY19	FY20	FY21	FY22	Funding Source
	Hawn Creek Park							
1	Play Structure	30,000				30,000		CIF; SDC; GF; Grants
2	Picnic Shelter	35,000					35,000	CIF; SDC; GF; Grants
3	Gen. construction, demo, erosion control, furnishings, ped path/trail	45,000			15,000	15,000	15,000	CIF; SDC; GF; Grants
	Hawn Creek Park – Sub-total	\$110,000	\$0	\$0	\$15,000	\$45,000	\$50,000	

	Skate Park Facility							
1	8,000-10,000 sf Facility	\$524,085		255,115		268,970		CIF; SDC; GF; Grants
2	Landscaping	\$15,000		9,750		5,250		CIF; SDC; GF; Grants
3	Lighting	\$10,000		10,000				CIF; SDC; GF; Grants
4	Off-site Public Improvements	\$160,000	160,000					
5	Gen. construction, demo, erosion control, furnishings, ped path/trail	195,620		152,230		43,390		CIF; SDC; GF; Grants
	Skate Park – Sub-total	\$904,705	\$160,000	\$427,095	\$0	\$317,610	\$0	



Capital Improvement Projects – Parks

Upper Wennerberg Park

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

In the past five years, the City has identified improvements for the Upper Park lead by a conceptual plan (the Lakota Report) including demolition and construction of the pool building and new mechanical systems, wading pool, a splash fountain that would appeal to younger children, public restrooms, refurbishing the Ladd Fountain and a shelter or gazebo.

- | | |
|---|-------------------|
| 1. Picnic Tables (3) | (\$5,000) |
| These funds provide for the continued replacement of the old picnic tables with new metal, powder coated and ADA accessible tables. | |
| 2. Small Picnic Shelter/Pavilion | (\$30,000) |
| This project provides for the construction of a small shelter/pavilion in the Upper Park. Depicted in the Lakota Report the shelter will be in the northwest corner of the park. This facility is also intended to serve as a special events venue such as music in the Upper Park. | |
| 3. Drinking Fountain | (\$4,000) |
| The FY18 budget includes funds to install a drinking fountain in the upper park. | |
| 4. Surveillance Cameras | (\$7,500) |
| The FY18 budget includes funds to install surveillance cameras in the upper park. | |
| 5. General Site Improvements | (\$10,000) |
| These funds are earmarked for pedestrian path improvements to provide ADA access from the park access on Main Street to the new bathrooms completed in FY16. | |



Lower Wennerberg Park

Lower Wennerberg Park, located at the western edge of the City limits and adjacent to the South Yamhill River, is approximately 18.86 acres in size. The park provides for a mixture of recreation activities, with three baseball fields, three picnic pavilions, barbecue sites and access to the North Yamhill River.

The Parks Development Plan identifies a number of improvements to Lower Wennerberg Park. Replacing the existing children's play structures is the highest priority given their age, poor condition and lack of Americans with Disabilities Act (ADA) accessibility. Improving the access road through the park, parking areas and additional access to the Yamhill River are also priority projects. Improving river access includes removing noxious vegetation and improving the riparian area through the park. Other significant improvements include adding a concession facility, additional restrooms and possibly one additional picnic pavilions.

- | | |
|---|-------------------|
| 1. Picnic Tables (15) | (\$25,000) |
| These funds provide for the continued replacement of the old picnic tables with new metal, powder coated and ADA accessible tables. Three new replacement tables will be purchased in FY19. | |
| 2. Play Structure | (\$75,000) |
| This project provides for the replacement of the play structure in the lower park. The existing structure is old, past its useful life and not ADA compliant. | |
| 3. Restroom at South Park Area (pit type) | (\$35,000) |
| This project provides a pit style handicap accessible restroom in the south area of the park. | |
| 4. Park Sign | (\$3,000) |
| This item provides for the purchase and installation of a new park sign in the lower park during FY18. | |
| 5. Electricity at Lg. Day Use | (\$7,000) |
| This provides for the installation of electrical service in the new large day use shelter in the lower park during FY18. | |



Hawn Creek Park

Hawn Creek Park is located in the northeast section of the city, adjacent to Hawn Creek. The park is approximately 2.88 acres and currently undeveloped. It was dedicated as part of the Carlton Crest Subdivision, a 155-unit subdivision that was approved in June 2005. The land includes approximately 1.45 acres within the 100-year floodplain of Hawn Creek and an additional 1.35 acres on either side of Hawn Creek that can be developed as a neighborhood Park.

In 2013, the Parks Committee worked with Nevue Ngan Associates to develop a concept plan and magnitude of cost report for Hawn Creek Park. The Parks Committee identified a preferred plan including: a walking path, children's play structure, park benches and furnishings, landscaping improvements, shelter area, and a basketball court. The City also wishes to retain the area in and around the Hawn Creek floodplain as an open space area. These areas shall be maintained to provide a natural storm water and drainage system. The City will consider construction of bicycle and pedestrian pathways in these areas.

1. Play Structure

(\$30,000)

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

2. Picnic Shelter

(\$35,000)

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

3. General Construction, Demolition, Erosion Control, Sidewalks

(\$45,000)

This provides for general site preparation work including site demolition, erosion control, irrigation, benches, tables, trashcans and the construction of pedestrian paths as identified in the park development plan.

Skate Park Facility

Until 2012 a small local skate ramp was owned and maintained by Yamhill Carlton Together Cares (YCTC), a local 501(c)(3) organization. In 2012, YCTC relocated and removed the skate facility. Witnessing the community need, the Carlton City Council decided to develop a strategy to replace the facility under City ownership. The City Council initiated its effort in 2012.



During the second half of 2012 the Carlton Parks Committee investigated the project and identified a new location for the facility, approximately 0.70 acres of land located in the downtown district on the northwest corner of W. Monroe Street and N. Kutch Street that contains a warehouse structure and an abandoned railroad spur. The site is currently owned by Ken and Karen Wright who have agreed to donate the vacant rail spur portion of the property for the skate park facility.

In 2013 the Skate Park Citizen Advisory Committee was established to investigate and make recommendations to the City Council concerning the development and financing of a City owned skate facility. The citizen committee has worked with staff and the Council to hire a skate park design consultant to complete the 80% construction drawings and determine a financing strategy.

Since 2014 the advisory committee has completed all of the project's due diligence and is currently working on its fundraising to complete Phase I; the street section, public restroom, 65% of the site amenities, and required public improvements.

- | | |
|---|--------------------|
| 1. Skate Park Facility | (\$524,085) |
| <ul style="list-style-type: none"> • Street Section (\$255,115) – this includes all skate structures not included in the bowl section such as ramps, rails, steps, etc. This is the first section being pursued for construction in Phase I. • Bowl Section (\$268,970) – this is the bowl section and will be constructed as Phase II following the completion of Phase I. | |
| 2. Landscaping | (\$15,000) |
| This line item provides a budget to complete site landscaping as required by City code. | |
| 3. Lighting | (\$10,000) |
| This line item provides a budget to complete site lighting. | |
| 4. Off-site Public Improvements | (\$160,000) |
| Two conditions of design review includes the upsizing of a sewer main that crosses the property and the construction of curb, gutter and sidewalks on the east side of Kutch Street between Monroe and Madison Streets. | |
| 5. General Construction, Demolition, Erosion Control, Sidewalks | (\$195,620) |
| This will provide general site preparation work such as site demolition, erosion control, benches, tables and trashcans, and construction of a new public restroom (\$100,000) to serve the facility. | |



Water Projects – Summary Capital Improvement Projects

	Project	Cost Estimate	FY18	FY19	FY20	FY21	FY22	Funding Source
1	Finish Water Supply Line Reserve	\$250,000	50,000	50,000	50,000	50,000	50,000	Water Fund
2	Panther Creek Reservoir Reserve	\$250,000	50,000	50,000	50,000	50,000	50,000	Water Fund
3	AMR Water Meter Replacement	\$106,183	20,000	20,600	21,218	21,855	22,510	WF; CIF; SDWL
4	Yamhill Reg. Water Authority	\$132,729	25,000	25,750	26,523	27,318	28,138	WF; CIF; WSDC; UR
5	Main St. STIP (Reset Water Services)	\$37,080		37,080				CIF; SDC; UR
6	S. 3 rd Street – Main to Polk – Phase I	\$136,000	136,000					CIF; SDC; WF
7	E. Monroe St. (1 st to 4 th)	\$179,812			89,116	90,696		CIF; SDC; WF
8	E. Monroe St. (Pine to 1 st)	\$110,911				54,636	56,275	CIF; SDC; WF
	Total	\$1,202,715	\$281,000	\$183,430	\$236,857	\$294,505	\$206,923	

Capital Improvement Projects - Water

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

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



Capital Improvement Projects – Water (Con't)

2. Panther Creek Reservoir Contingency Reserve

(\$250,000)

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

3. AMR Water Meter Replacement

(\$106,183)

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

4. Yamhill Regional Water Authority (YRWA)

(\$132,739)

This project is targeted to support on-going negotiations and participation in the planning of a long-term regional water project with the YRWA members including Carlton, Dayton, Lafayette and McMinnville Water and Light. This project remains in the early planning stage and the amounts included in the CIP are placeholder figures until possible future costs can be better defined.

5. Main Street STIP (Reset Water Services)

(\$37,080)

The Oregon Department of Transportation (ODOT) plans to reconstruct a significant portion of Highway 47 as it passes through the City as part of the Statewide Transportation Improvement Program (STIP). This will include a complete reconstruction of the road base and will require the City to replace the existing waterline and services along Main Street between Yamhill and Pine Streets.

6. South 3rd Street – Main Street to Polk Street – Phase I

(\$136,000)

This project is one part of a four part project series (Items 15-18) designed to improve flows to the southwest quadrant of town. The largest single benefactor of this improvement set is the Yamhill-Carlton Elementary School. Individual project segments within this series should be prioritized after the completion of the MLTL and Regional Solutions (RS) Projects.



Capital Improvement Projects – Water (Con't)

7. East Monroe Street – 1st Street to 4th Street (\$179,812)

This project is one part of a four part project series (Items 15-18) designed to improve flows to the southwest quadrant of town. The largest single benefactor of this improvement set is the Yamhill-Carlton Elementary School. Individual project segments within this series should be prioritized after the completion of the MLTL and RSP projects.

8. East Monroe Street – Pine Street to 1st Street (\$110,911)

This project is one part of a four part project series (Items 15-18) designed to improve flows to the southwest quadrant of town. The largest single benefactor of this improvement set is the Yamhill-Carlton Elementary School. Individual project segments within this series should be prioritized after the completion of the MLTL and RSP projects.


Fiscal Year 2018 Annual Budget
Capital Improvement Plan
**Sewer Projects – Summary
Capital Improvement Projects**

	Project	Cost Estimate	FY18	FY19	FY20	FY21	FY22	Funding Source
1	Skate Park Sewer	\$20,000	20,000					Loans, SDC, CIF; SF
2	WW Facilities Plan Update	\$40,000	40,000					
3	Increase Capacity of Chlorination Facilities	\$303,000		165,000	138,000			Loans, SDC, CIF; SF
4	Effluent Pump Station	\$657,000		357,000	300,000			Loans, SDC, CIF; SF
5	Effluent Force Main Pipe to River	\$260,000		143,000	117,000			Loans, SDC, CIF; SF
6	Passive Overflow for Lagoons	\$100,000		55,000	45,000			Loans, SDC, CIF; SF
7	SCADA Alarm for Chlorine System Fail	\$105,000		57,000	48,000			Loans, SDC, CIF; SF
8	Prepare WWTP O&M Manual	\$15,000		15,000				Sewer Fund
9	Prepare Emergency Procedures Manual	\$5,000	5,000					Sewer Fund
10	Monitoring and Testing for High Strength Users	\$68,000		25,000	21,000	22,000		Sewer Fund
11	I&I Reduction Plan	\$145,000		46,000	32,000	33,000	34,000	Loans, SDC, CIF; SF
12	Enhanced Tr'tmt to Address Ammon/BOD Loading	\$631,000			244,000	191,000	196,000	Loans, SDC, CIF; SF
13	Biosolids Dredging and Land Application	\$338,000			133,000	137,000	68,000	Loans, SDC, CIF; SF
14	Effluent Reuse Area Expansion	\$525,000			106,000	219,000	200,000	Loans, SDC, CIF; SF
15	Headwork's Expansion	\$425,000				200,000	225,000	Loans, SDC, CIF; SF
16	ODOT Main St. Sanitary Improvements	\$648,000			320,000	328,000		Loans, SDC, CIF; SF
17	Splitter Box and Outfall Improvements	\$300,000					300,000	Loans, SDC, CIF; SF
18	Collection System Improvements	\$394,000					394,000	Loans, SDC, CIF; SF
	Total	\$4,979,000	\$65,000	\$863,000	\$1,504,000	\$1,130,000	\$1,417,000	



Capital Improvement Projects – Sewer

The City is currently updating its Wastewater Facilities Plan which will be finished in August 2017. The updated Plan will include a new capital improvement plan (CIP) with current engineer's estimates for the projects. Also, the City is currently engaged in discussions with the Oregon Department of Environmental Quality to ensure that certain improvements to the wastewater treatment facilities and outfall are identified as priority projects for construction between Fiscal Years 2019 – 2022. The projects and cost estimates identified here are based on the prior WW Facilities Plan and are considered “placeholders” until the new WW Facilities Plan is released and accepted by DEQ.

1. Skate Park Sewer

(\$20,000)

The City is currently pursuing funding to construct a skate park facility on the old railroad spur bordered by N. Kutch Street and N. Yamhill Street and between the KWC storage building and the grocery store. One of the conditions of design review is the replacement and upsizing of the sewer main that crosses east/west the southern portion of the site. The total project cost is \$90,000 and the \$20,000 is the Sewer Fund's contribution to the project.

2. WW Facilities Plan Update

(\$40,000)

The total project cost is \$90,000 with a \$10,000 grant from the state and a \$40,000 loan. The amount in the CIP is the Sewer Fund's share of the project.

3. Prepare Emergency Procedures Manual

(\$5,000)

The DEQ has requested the City update their Emergency Procedures Manual for the wastewater treatment plant. This project will provide a nominal level of assistance to the City as they prepare this document.

4. Increase Capacity of Chlorination Facilities

(\$303,000)

The existing chlorination facility does not provide enough detention time to achieve adequate disinfection of effluent as it leaves the lagoons in-route to the river. This project will resolve chlorination and de-chlorination deficiencies.



Capital Improvement Projects – Sewer (Con't)

- | | |
|---|--------------------|
| 5. Effluent Pump Station | (\$657,000) |
| <p>During wet weather periods, treated effluent is discharged from the lagoons and flows to the river through a 10-inch diameter gravity line. This project will provide a pump station to discharge a greater amount of water during wet weather periods.</p> | |
| 6. Effluent Force Main Pipe to River | (\$260,000) |
| <p>This project will replace the 10-inch diameter gravity line from the lagoons to the river with a new force main to be supplied by the new effluent pump station, ensuring that the City can discharge the maximum amount of water allowed under their permit during wet weather periods.</p> | |
| 7. Passive Overflow for Lagoons | (\$100,000) |
| <p>This project will create a passive weir and pipe system to ensure that excessive amounts of water in the lagoons flows out of the lagoons in a controlled fashion to the river and does not overtop or erode the lagoon walls.</p> | |
| 8. SCADA Alarm for Chlorine System Fail | (\$105,000) |
| <p>This project will provide a failure alarm to the wastewater plant operators in the event the chlorine dosing pumps fail and chlorine feed is interrupted.</p> | |
| 9. Prepare WWTP O&M Manual | (\$15,000) |
| <p>This project will provide a nominal level of assistance to combine the various previously prepared operations and maintenance (O&M) manuals for the wastewater treatment plant (WWTP) into a single document for the Department of Environmental Quality (DEQ) approval.</p> | |



Capital Improvement Projects – Sewer (Con't)

10. Monitoring and Testing for High Strength Users (\$68,000)

The City's wastewater plant has witnessed seasonal periods of high strength wastewater generated by activities at the wineries within the collection system. This project provides an operating budget to begin monitoring and testing specific point sources within the City and to develop a framework to better regulate high strength wastewater.

11. I&I Reduction Plan (\$145,000)

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

12. Enhanced Treatment to Address Ammonia and BOD Loading (\$631,000)

This project is designed to provide treatment equipment to improve the treatment of wastewater within the City's facultative lagoon system. The need for enhanced wastewater treatment remains in effect until the City can demonstrate a reduction in wastewater biochemical oxygen demand (BOD) strength related to the wineries in town.

13. Biosolids Dredging and Land Application (\$338,000)

This project addresses the accumulation of digested solids in the facultative lagoons and is designed to restore the original operating capacity of the lagoons by removing and land applying the solids. It is doubtful the lagoon dredging operation can be delayed much beyond FY20.

14. Effluent Reuse Area Expansion (\$525,000)

The City is permitted to discharge treated effluent to agricultural areas during periods when they cannot discharge to the Yamhill River. This project addresses the need for additional reuse areas and treatment methods to handle the City's growing need for dry weather disposal. The total cost of the effluent reuse area expansion is \$600,000.



Capital Improvement Projects – Sewer (Con't)

15. Headwork's Expansion

(\$425,000)

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

16. ODOT Main Street Reconstruction – Sanitary Improvements

(\$648,000)

The cost of this project is sanitary reconstruction only for the system in Main Street from Yamhill to Pine. All other project costs associated with the STIP are accounted for elsewhere.

17. Splitter Box and Outfall Improvements

(\$300,000)

Splitter Box - The pump station at the headworks discharges to the splitter box at the lagoons and splits the flow and directs it to the lagoons. The splitter box is hydraulically overloaded to the point that the wastewater will at times overflow the top of the structure. A new or modified splitter box is required to address capacity issues and eliminate the overflows. This was not an issue when the previous Wastewater Facility Plan (WWFP) was completed; therefore it is not included in the original CIP.

Outfall Improvements - The City is required by the DEQ to perform a mixing zone study that evaluates the outfall to the river with regard to the wastewater quality, TMDL limits in the river and mixing zone requirements. It is assumed that improvements to the outfall will be required to meet the requirements for mixing zones at wastewater outfalls.

18. Collection System Improvements

(\$394,000)

This item anticipates a significant capital improvement project to the wastewater collection system to begin replacing old and deteriorating main lines and the resulting inflow and infiltration (I&I). The City Engineer and Public Works Department have tentatively identified a section of W. Grant Street between Pine and Yamhill Streets. However, staff will continue to investigate sections to insure the highest priority project is pursued.



**Stormwater Projects – Summary
Capital Improvement Projects**

	Project	Cost Estimate	FY18	FY19	FY20	FY21	FY22	Funding Source

Capital Improvement Projects - Stormwater

The stormwater system is currently unfunded as a utility and capital improvements in this area are only performed as necessary and as required by a street improvement project. The City is investigating sustainable funding strategies for this utility however, at this time no capital projects are planned during the next five year period.



Transportation Projects - Summary Capital Improvement Projects

	Project	Cost Estimate	FY18	FY19	FY20	FY21	FY22	Funding Source
1	Sidewalk Infill and Repair Program	\$75,000	15,000	15,000	15,000	15,000	15,000	CIF; SDC; UR; StF; GF
2	E. Main Street B/P Design	\$110,000		50,000	60,000			CIF; SDC; UR; StF; GF
3	Paving Projects - TBD	\$125,000	25,000	25,000	25,000	25,000	25,000	CIF; SDC; UR; StF; GF
4	Highway 47 B/P STIP Project	\$2,229,000		75,000	1,804,000	350,000		ODOT; CIF; SDC; UR; StF
5	Main Street Reconstruction Project	\$3,250,000			3,250,000			ODOT
	Total	\$5,789,000	\$40,000	\$165,000	\$5,154,000	\$390,000	\$40,000	

Capital Improvement Projects - Transportation

1. Sidewalk Infill and Repair Program

(\$75,000)

The City's pedestrian facilities throughout town are dilapidated or missing; causing safety concerns, stormwater management issues and a general appearance of disregard of public and private property. Designated as a high priority the City has developed a policy and action plan to upgrade City pedestrian facilities in town. Although the City is targeting grant applications for improvements identified in the 2009 Transportation System Plan (i.e. North Yamhill, East 3rd Street and Polk Street), there are many local sidewalks that have deteriorated to the point of being impassible from an ADA standpoint; other users are pushed into the street right-of-way, creating conflicts with vehicle traffic. The City programs funds each year for sidewalk improvements which are either combined with other transportation or stormwater projects, such as the City's paving program, or combined with infill development projects. The City currently has a citizen advisory committee investigating the City's streets, sidewalks and stormwater system for funding options. A recommendation to the City Council is anticipated in September 2017.



Capital Improvement Projects – Transportation (con't)

2. East Main Street Bicycle/Pedestrian Design

(\$110,000)

Tetra Tech has completed the project's data gathering, design survey and pre-design/magnitude of cost report. This report will be submitted to the City Council in September 2017 for consideration. At this time the estimated costed in the CIP are placeholders if the City Council decides to complete the project's 90% design with the engineer's cost estimate.

3. Paving Projects – TBD

(\$125,000)

Beginning in FY16, the City Council initiated a program to pave unpaved streets inside the city limits. This is a multi-year effort as funding for street and stormwater improvement projects is limited. In FY17 the City contracted with a company to complete a pavement condition assessment of all City streets. The report was completed and presented during a June Town Hall meeting. The report identified a significant backlog of deferred maintenance (approximately \$3.5m) and significant future capital maintenance and construction needs. The City Council will consider the report with other transportation issues at their September 2017 Work Session.

4. Hwy 47 Bicycle/Pedestrian Improvements: State Transportation Improvement Plan (STIP)

(\$2,229,000)

This ODOT STIP project makes pedestrian and bike lane improvements from the north City limits to the Main/Yamhill intersection. The project also includes a crosswalk at Monroe Street and turning radius improvements at the northwest corner of Main and Yamhill. The City's share of this project is approximately \$225,000 and funding is anticipated from the Carlton Urban Renewal Agency (CURA).

5. Main Street Reconstruction Project

(\$3,250,000)

The City has been working with ODOT to repair the sub-base of Main Street because of its poor condition. At this time, project funding has been approved and identified in the recently approved State Transportation Improvement Plan. The City and ODOT anticipate construction in 2020. This project does not have a match requirement for the City the City will be required to make all water and sewer repairs impacted by the project.



Facilities/Special Projects – Summary Capital Improvement Projects

	Project	Cost Estimate	FY18	FY19	FY20	FY21	FY22	Funding Source
1	New City Hall	6,128,750	200,000		4,928,750	1,000,000		Loans; CIF; GF; WF; SF; StF
	Total	\$6,128,750	\$200,000		\$4,928,750	\$1,000,000		

Capital Improvement Projects – Facilities/Special Projects

1. New City Hall

(\$6,128,750)

Beginning with the FY14 Budget, the City began reserving funds for the planned replacement of City Hall. Constructed in the late 1950s, the structure lacks sufficient office space for staff and the Police Department operations including meeting facilities, office space and storage. The FY18 Budget contributes an additional \$50,000 each from the General, Water and Sewer Funds to the project reserve for a total contribution of \$150,000 in FY18. Architectural design began in FY17 and will continue in FY18.

Fiscal Year	Annual Contribution	Annual Requirements	Total Available
FY14	\$190,500	\$0	\$190,500
FY15	\$85,000	\$0	275,500
FY16	\$150,000	\$4,310	\$421,190
FY17	\$75,000	\$58,500	\$437,690
FY18 Adopted	\$150,000	\$200,000	\$387,690



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 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 insure 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 insure 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.



Five-Year Forecasts

The purpose of this five-year forecast is to assess the long-term financial implications of current and proposed policies, programs, and assumptions in order to develop appropriate strategies to achieve the city's goals. This analysis helps to identify financial trends, potential shortfalls, and arising issues so that the City can proactively address them. This forecast is not a budget; it provides an overview of the city's fiscal health based on various assumptions. This forecast was prepared by the Galardi Rothstein Group.

Key Assumptions

General escalation factors include 3% for inflation, 1.25% for interest earning rate, 3% for insurance and utilities escalation, and 3% for the capital cost inflation rate.

Revenue Assumptions

- Current taxes – Projected 2.5% growth over period.
- Franchise Fees – Projected growth varies from 0% to 2% over period.
- Intergovernmental – Projected growth varies from 0% to 3%.
- Licensing and Permits – There is no projected growth.
- Building Permits – There is no projected growth.
- Fines & Forfeitures – There is no projected growth.
- Transient Room Tax – This revenue is shared across the General and Tourism Funds. Seventy percent is allocated to the General Fund, and the remaining 30% is allocated to the Tourism Fund. Projected growth is 1% over the period.
- Water Revenues – Assumed 6.5% rate increase in FY18 and subsequent 8.5% rate increase for following years during five-year period.
- Sewer Revenues – Assumed 4.5% rate increase in FY18 and subsequent 4% rate increase for following years during five-year period.

Personnel Costs Assumptions

- Increases projected to be 2.5% for salary cost escalation over period.
- Increases projected to be 4% for benefits escalation over period.

Materials and Services Assumptions

- Increases projected at 3% over period.

Debt Service Assumptions

- Anticipating debt service for loans related to sewer system projects.
- Anticipating debt service for loans related to development of new City Hall and Police Station Facility.

Capital Outlay Assumptions

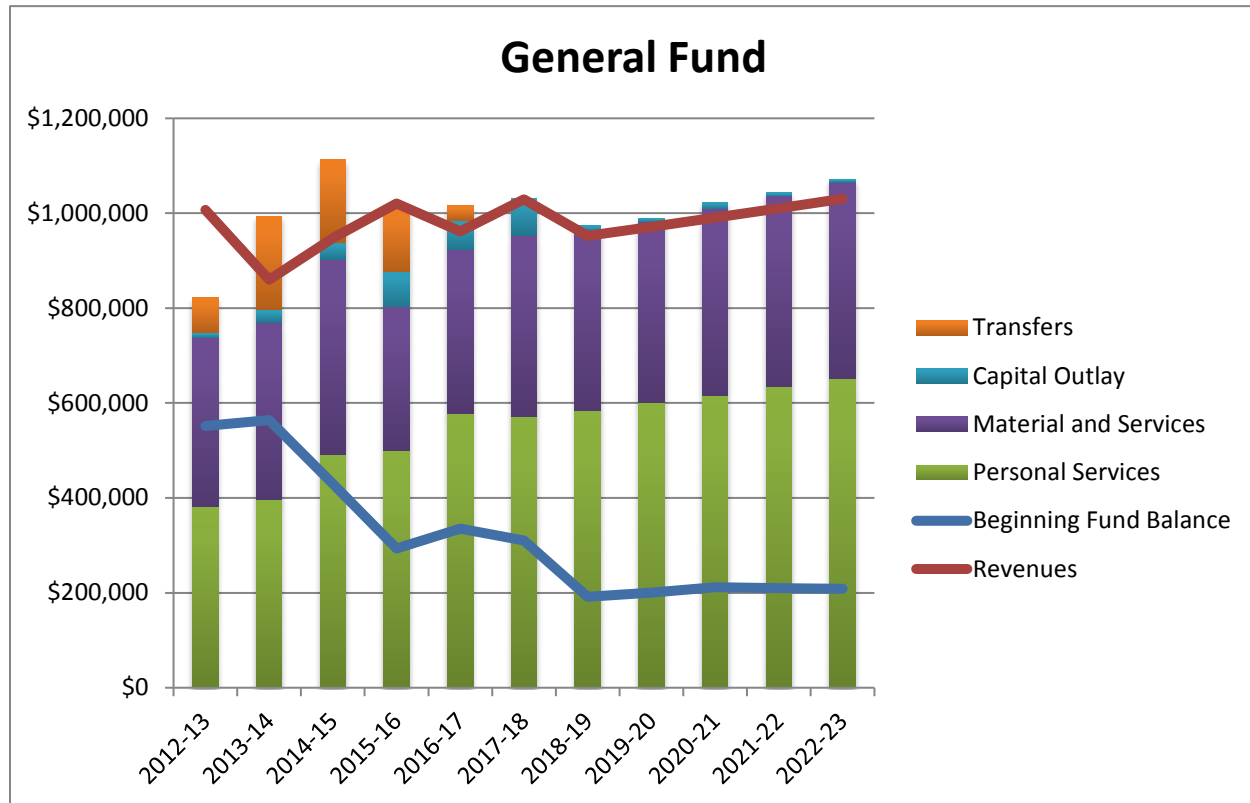
See five-year Capital Improvement Plan on pages 177-198.



Fiscal Year 2018 Annual Budget

Five-Year Forecasts

General Fund



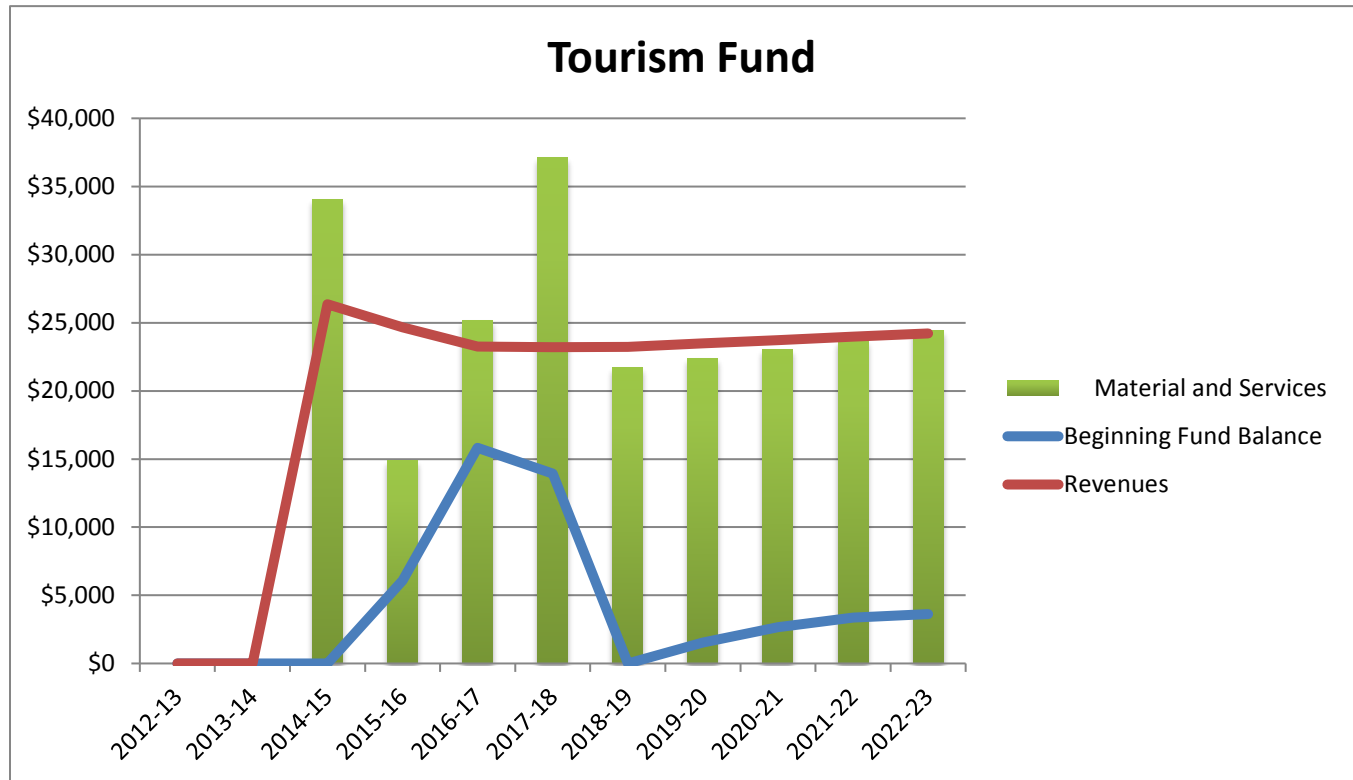
Resources	Actual 2015-16	Estimate 2016-17	Proposed 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
Beginning Fund Balance	293,719	335,163	310,217	191,615	200,185	211,938	209,952	208,780
Revenues	1,020,266	962,030	1,029,430	952,481	971,359	990,721	1,010,368	1,030,492
Transfers	29,295	29,295	29,295	29,770	30,258	30,761	31,278	0
Total Resources	\$1,343,280	\$1,326,488	\$1,368,942	\$1,173,865	\$1,201,802	\$1,233,420	\$1,251,598	\$1,239,271
Requirements	Actual 2015-16	Estimate 2016-17	Proposed 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
Personal Services	499,990	578,630	572,116	583,852	600,093	616,855	634,157	652,017
Material and Services	302,959	344,754	381,450	378,929	381,871	392,112	402,661	413,526
Capital Outlay	74,943	61,825	77,010	10,900	7,900	14,500	6,000	6,000
Transfers	130,225	31,063	0	0	0	0	0	0
Debt Service	0	0	0	0	0	0	0	0
Cont./Unapprop.	0	0	146,751	0	0	0	0	0
Total Requirements	\$1,008,117	\$1,016,272	\$1,177,327	\$973,680	\$989,864	\$1,023,468	\$1,042,818	\$1,071,543
Over/Under (+/-)	\$335,163	\$310,217	\$191,615	\$200,185	\$211,938	\$209,952	\$208,780	\$167,729
Ending Fund Balance	\$335,163	\$310,217	\$191,615	\$200,185	\$211,938	\$209,952	\$208,780	\$167,729
EFB as a % of O&M	42%	34%	20%	21%	22%	21%	20%	16%



Fiscal Year 2018 Annual Budget

Five-Year Forecasts

Tourism Fund



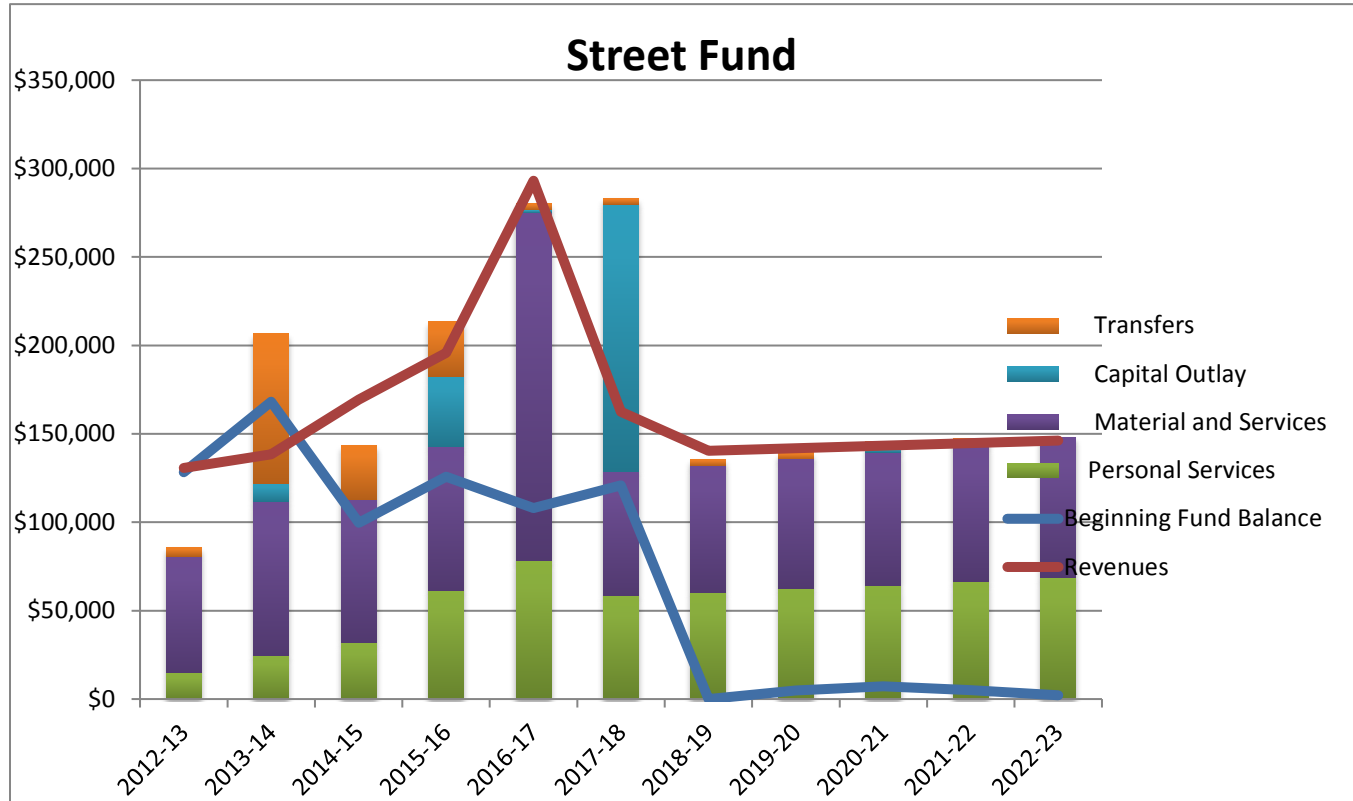
Resources	Actual 2015-16	Estimate 2016-17	Proposed 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
Beginning Fund Balance	6,081	15,825	13,925	0	1,530	2,660	3,368	3,632
Revenues	24,652	23,250	23,200	23,230	23,481	23,730	23,976	24,219
Total Resources	\$30,733	\$39,075	\$37,125	\$23,230	\$25,011	\$26,390	\$27,344	\$27,850
Requirements	Actual 2015-16	Estimate 2016-17	Proposed 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
Material and Services	14,908	25,150	37,125	21,700	22,351	23,022	23,712	24,424
Total Requirements	\$14,908	\$25,150	\$37,125	\$21,700	\$22,351	\$23,022	\$23,712	\$24,424
Over/Under (+/-)	\$15,825	\$13,925	\$0	\$1,530	\$2,660	\$3,368	\$3,632	\$3,427
Ending Fund Balance	\$15,825	\$13,925	\$0	\$1,530	\$2,660	\$3,368	\$3,632	\$3,427
EFB as a % of O&M	106%	55%	0%	7%	12%	15%	15%	14%



Fiscal Year 2018 Annual Budget

Five-Year Forecasts

Street Fund



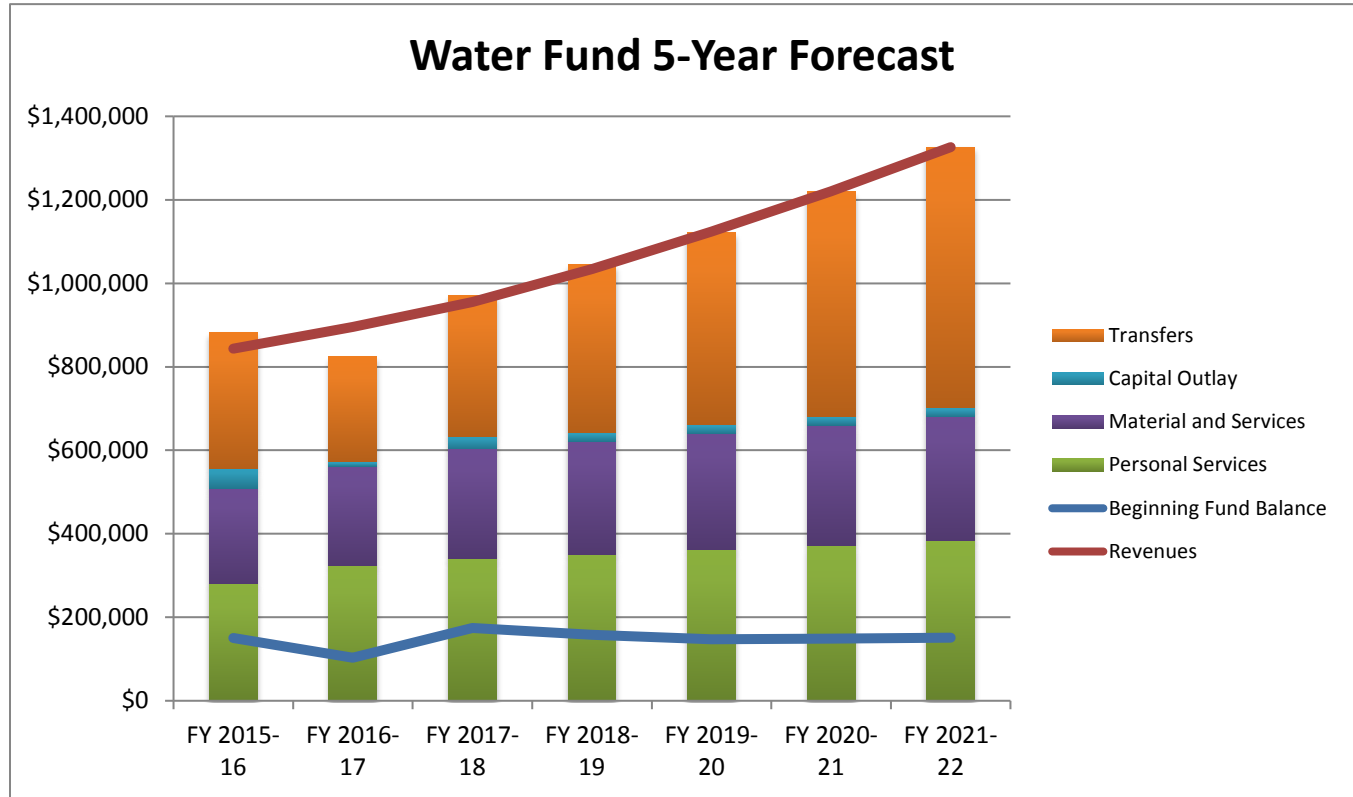
Resources	Actual 2015-16	Estimate 2016-17	Proposed 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
Beginning Fund Balance	125,692	107,996	120,830	0	4,817	7,195	5,029	2,208
Revenues	195,814	293,121	162,516	140,480	141,874	143,282	144,703	146,139
Total Resources								
Requirements	Actual 2015-16	Estimate 2016-17	Proposed 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
Personal Services	61,649	78,199	58,693	60,527	62,422	64,380	66,402	68,492
Material and Services	81,076	197,073	70,240	71,532	73,378	75,280	77,238	79,255
Capital Outlay	39,435	1,500	150,898	0	0	2,000	0	0
Transfers	31,350	3,515	3,515	3,603	3,693	3,785	3,880	0
Debt Service	0	0	0	1	2	3	4	5
Cont./Unapprop.	0	0	0	0	0	0	0	0
Total Requirements	\$213,510	\$280,287	\$283,346	\$135,663	\$139,495	\$145,448	\$147,524	\$147,752
Over/Under (+/-)	\$107,996	\$120,830	\$0	\$4,817	\$7,195	\$5,029	\$2,208	\$596
Ending Fund Balance	\$107,996	\$120,830	\$0	\$4,817	\$7,195	\$5,029	\$147,524	\$596
EFB as a % of O&M	76%	44%	0%	4%	5%	4%	2%	0%



Fiscal Year 2018 Annual Budget

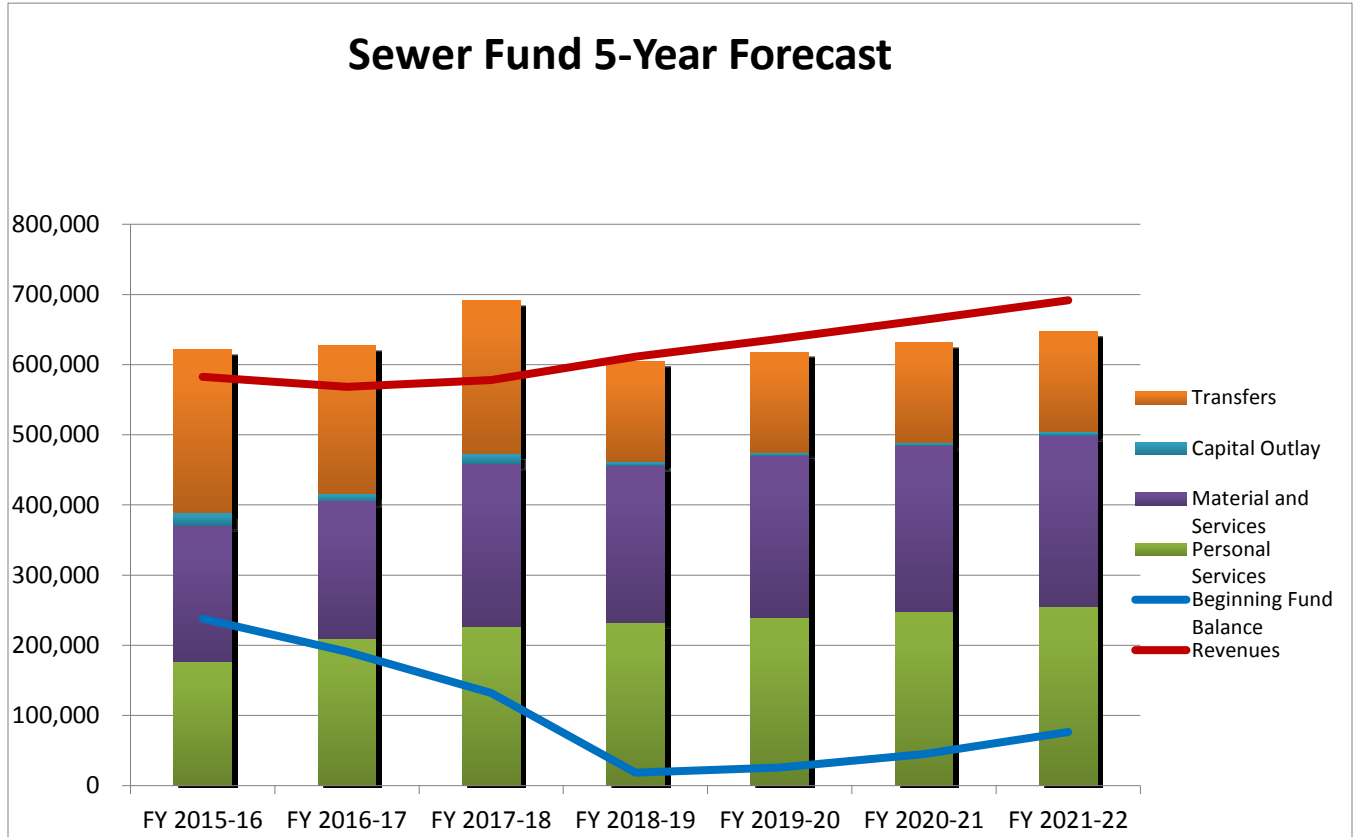
Five-Year Forecasts

Water Fund



Resources	Actual 2015-16	Estimate 2016-17	Proposed 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
Beginning Fund Balance	150,665	103,100	174,373	158,385	147,573	149,176	150,831
Revenues	843,474	895,226	955,030	1,034,430	1,123,641	1,220,696	1,326,210
Transfers	0	0	0	0	0	0	0
Total Resources	\$994,139	\$998,326	\$1,129,403	\$1,192,814	\$1,271,214	\$1,369,872	\$1,477,041
Requirements	Actual 2015-16	Estimate 2016-17	Proposed 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
Personal Services	280,466	324,164	339,875	350,498	361,473	372,810	384,522
Material and Services	227,924	237,634	263,275	271,173	279,308	287,688	296,318
Capital Outlay	47,684	10,500	30,378	21,298	21,337	21,377	21,418
Transfers	162,890	87,890	112,890	187,711	247,972	322,831	412,403
Debt Service	163,765	163,765	224,600	214,561	211,949	214,336	211,486
Cont./Unapprop.	0	0	0	0	0	0	0
Total Requirements	\$882,729	\$823,953	\$971,018	\$1,045,241	\$1,122,038	\$1,219,042	\$1,326,147
Over/Under (+/-)	\$111,410	\$174,373	\$158,385	\$147,573	\$149,176	\$150,831	\$150,894
Ending Fund Balance	\$111,410	\$174,373	\$158,385	\$147,573	\$149,176	\$150,831	\$150,894
EFB as a % of O& M	21.91%	31.04%	26.26%	23.74%	23.28%	22.84%	22.16%

Sewer Fund



Resources	Actual 2015-16	Estimate 2016-17	Proposed 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
Beginning Fund Balance	238,005	191,055	131,828	18,518	25,750	44,726	76,233
Revenues	582,726	568,325	578,100	611,200	636,785	663,590	691,670
Transfers	0	0	0	0	0	0	0
Total Resources	\$820,731	\$759,380	\$709,928	\$629,718	\$662,536	\$708,316	\$767,903
Requirements	Actual 2015-16	Estimate 2016-17	Proposed 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
Personal Services	176,573	209,893	226,233	233,148	240,287	247,657	255,266
Material and Services	194,728	195,800	232,200	223,416	230,118	237,022	244,133
Capital Outlay	17,248	10,500	15,378	5,000	5,000	5,000	5,000
Transfers	112,890	87,890	87,890	12,890	12,890	12,890	12,890
Debt Service	120,107	123,469	129,709	129,514	129,514	129,514	129,514
Cont./Unapprop.	0	0	0	0	0	0	0
Total Requirements	\$621,546	\$627,552	\$691,410	\$603,968	\$617,810	\$632,083	\$646,803
Over/Under (+/-)	\$199,185	\$131,828	\$18,518	\$25,750	\$44,726	\$76,233	\$121,100
Ending Fund Balance	\$199,185	\$131,828	\$18,518	\$25,750	\$44,726	\$76,233	\$121,100
EFB as a % of O& M	53.65%	32.49%	4.04%	5.64%	9.51%	15.73%	24.25%