



City of Carlton
Adopted Budget FY20

Budget Committee Members

Mayor and Council

Member

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

Budget Committee Citizens

Member

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

Staff

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

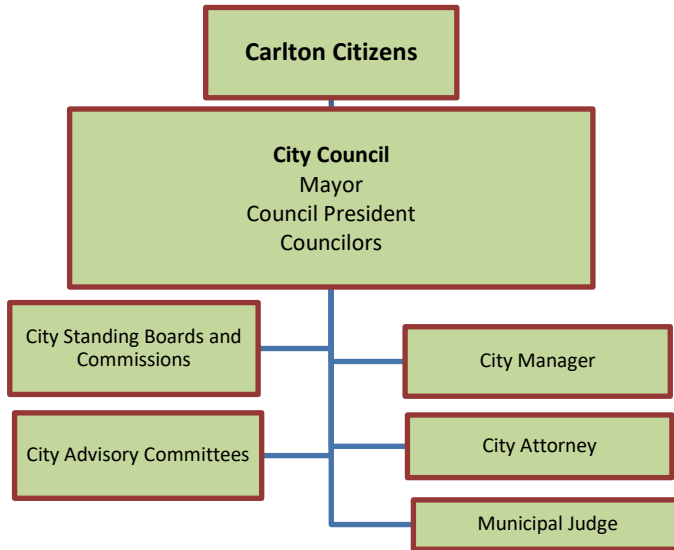


Budget Calendar Fiscal Year 2019-2020

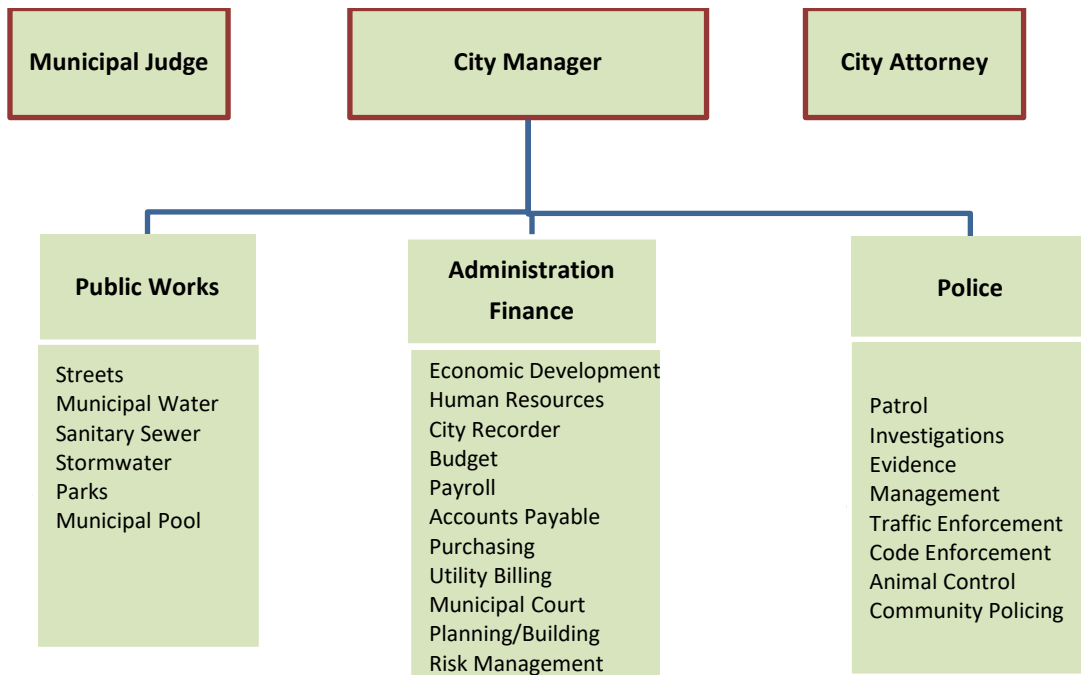
January	Tuesday	January 8, 2019	Resolution 2019-276-Budget Officer Christy Martinez Appointed
	Tuesday	January 8, 2019	Budget Calendar Created FY 19-20
February	Monday	February 1, 2019	Budget Request Forms to Department Heads
	Saturday	February 23, 2019	Council Goal Setting for FY19/20
March	Friday	March 1, 2019	Department heads return estimates of expenditures
	Tuesday	March 5, 2019	Council Adopts goals at Regular Council Meeting
April	Friday	April 19, 2019	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue (5-14-19)
	Friday	April 26, 2019	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue (if needed) (5-21-19)
May	Tuesday (6:00PM)	May 14, 2019	Budget Committee Meeting
	Tuesday (6:00PM)	May 14, 2019	Urban Renewal Meeting
	Tuesday (7:00PM)	May 21, 2019	Budget Committee Meeting (if needed)
	Tuesday (7:00PM)	May 21, 2019	Urban Renewal Meeting (if needed)
	Friday	May 24, 2019	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue (6-4-19)
June	Tuesday (7:00PM)	June 4, 2019	City Council Meeting to enact resolution to adopt budget, make appropriations, impose and categorize taxes and resolution to receive state revenues
	Tuesday (6:45PM)	June 4, 2019	Urban Renewal Meeting to enact resolution to adopt budget, make appropriations, impose and categorize taxes and resolution to receive state revenues
July	Sunday	July 15, 2019	Submit tax certification, budget and resolutions to Assessor
	Monday	July 30, 2019	State Shared Revenues submitted to Department of Administrative Services



City Government Organization



City of Carlton





**FY20
Annual Budget
Reader's Guide**



May 13, 2019

Members of the Budget Committee,

Presented for your consideration is the City of Carlton proposed budget for Fiscal Year 2020. The following is a summary of next fiscal year's spending proposal and 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 good financial position due to a few fundamental reasons:

1. The City Council and staff are good fiscal stewards of the City's resources, being fiscally prudent with its programs and services.
2. The City focuses resources on maintaining a small dedicated staff to insure the City is not overextended during periods of economic downturns.
3. The City Council adheres to an adopted set of fiscal policies.
4. The City follows the Governmental Finance Officers Association (GFOA) best practices.
5. The City contracts with a Certified Public Accountant to complete an annual audit and ensure the City complies with Generally Accepted Accounting Practices (GAAP).

These fundamental fiscal philosophies, along with the City's adopted fiscal policies, allows the organization to consistently deliver the highest-level of municipal services, invest in infrastructure and contribute to a higher quality of life for Carlton residents.

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

- Employee Health Insurance: increase 9%
- PERS Rates: increase 6.54% (Police) and 6.68% (Other Staff)
- Cost of Living Adjustment (COLA): increase 3.1%
- Worker's Comp/Soc Sec/Unemployment: Unchanged

THE OVERALL BUDGET

The proposed budget for the City of Carlton is made up of nine separate activities (funds):

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

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

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

WATER FUND – The Water Fund is responsible for the acquisition, treatment and distribution of water to City residents. The water department has 1,085 equivalent dwelling units (EDU’s) inside and outside the City.

SEWER FUND – The Sewer Department operates a sewer treatment plant and maintains a wastewater collection system leading to the treatment plant. The department also operates and maintains three sewer lift stations. Carlton’s wastewater system serves approximately 1,029 equivalent dwelling units (EDU’s).

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

CAPITAL IMPROVEMENT FUND – The Capital Improvement Fund (CIF) administers most capital projects including facilities and special projects, water, sewer, stormwater, transportation and parks whether they are engineering or construction. The 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.

GO BOND 2015 (POOL PROJECT FUND) – In FY16 Carlton voters approved a general obligation bond for \$975,000 to replace the pool house and mechanical systems. The City contributed additional resources to the project from City reserves, Park SDCs, urban renewal, a Ford Family Foundation grant and private fundraising led

by a very dedicated group of residents. The annual principal and interest payment for FY20 is \$62,987.

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

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

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

General Fund Revenue Trends and Assumptions

- Property Taxes – The FY20 rate levy is \$5.0098. Tax collections are the single largest form of revenue to the General Fund and are projected to be \$800,000 in FY20, approximately 6.7% higher than budgeted in FY19. The FY20 Budget also anticipates \$30,000 in delinquent tax collections.
- Franchise Fees – The City receives fees from utility providers in exchange for the use of City right-of-way. Current franchisees are PGE, Radiant/Online NW, CenturyLink, Comcast, and Recology. It is projected that the FY20 receipts will be \$126,200 - an increase of 8.5% compared to FY19.
- Licenses and Permits – Licenses and permits are forecast to remain flat in FY20.
- Intergovernmental Revenues – Revenue from state liquor fees and cigarette taxes in FY20 are expected to increase 41% to \$40,500.
- Fines and Forfeitures - Revenue from fines and forfeitures are expected to increase to \$20,000 (up 17.6%).
- Charges for Services – Revenue for this category (pool receipts, park rental fees, planning fees, and permits) are budgeted to increase 12.8% to \$54,800.
- Transient Room Tax - The City anticipates receiving \$34,500 from the transient room tax and the General Fund will retain 30% (\$10,500) of this amount. The balance will go to the Tourism Fund.
- Building Rent – As the City has relocated police operations to property on E. Main St. and the City intends to sell property owned at 156 East Monroe (previously occupied by rent paying tenants), the City is not expecting building rent revenue or expenses in FY20.
- Sale of Property – The City is budgeting \$410,000 in revenue from the sale of 156 East Monroe in FY20.

General Fund Highlights

The FY20 General Fund Budget includes:

- The Finance Department will purchase two new computers per the City's replacement schedule.
- A TV/DVD system will be installed in the Council Chamber to better accommodate visual presentations by staff and assist officers presenting evidence in court proceedings.
- Phase 2 of building the City's downtown light display will extend building lights to additional properties, adding lights to Ladd Park, purchasing additional pole mount decorations and adding decorations to the Atlas Cedar in Ladd Park.
- The duties of the part-time City Recorder position (vacant) will be reassigned to other personnel resulting in an estimated cost savings of \$50,319.
- Engineering fees are expected to increase to accommodate an uptick in development projects in FY20.
- Police overtime funding is increasing to accommodate expanded patrol hours (increasing Carlton police coverage and decreasing reliance on Yamhill County Sheriff's Department).
- Park capital purchases will include new picnic tables, a new Hawn Creek Park sign, steel tables in Wennerberg Park, replacement of a mower, additional disc golf baskets, a new park gate and additional security cameras for Wennerberg Park.
- Capital purchases planned for the pool include additional security cameras, an ADA-compliant umbrella table, new solar blanket and additional shade equipment.

Fund transfers include:

- \$35,000 to CIF for park improvements
- \$25,000 to CIF for pedestrian improvements
- \$335,000 to CIF for facility/special projects
- \$191,063 to DSF for payment of rental property loan

General Fund Reserves

In FY14 the City Council adopted a set of fiscal policies, part of which dealt with fund reserve policies. The Council established a discretionary target of 20% reserves for the General Fund. The General Fund has exceeded that target over the years and the City Council has transferred a significant amount of the excess to the Capital Improvement Fund as contributions to future community development projects including the pool project, the City Hall replacement project and general park and transportation projects. The FY20 Budget is projected to begin the year with \$480,965 in reserve and \$226,775 in contingency.

TOURISM FUND

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

Revenue Assumptions

Tourism activities are funded through the TRT commonly known as a lodging tax. The tax is 7% of the nightly rate charged for lodging and is collected by lodging establishments within the City limits. TRT revenues are projected to be \$34,500 in FY20 and the Tourism Fund retains 70% of these monies and 30% is allocated to the General Fund.

Tourism Fund Highlights

- The Tourism Committee has increased funds devoted to advertising Carlton as a tourism destination utilizing a variety of media.
- Funds have been allocated to support a summer concert schedule of three events in Wennerberg Park.
- Purchase and installation of a new information kiosk utilizing touchscreen technology.
- Completion of the historic walking tour project begun in FY19.
- Utilization of street performers during high-traffic tourist periods/events.
- Purchase of additional welcome banners.
- Continuation of social media marketing efforts.
- Contribution to phase 2 of downtown destination lights.

STREET FUND

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

Revenue Assumptions

The Street Fund receives revenue primarily from 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 greater in FY20 (\$103,934) compared to FY19 (\$48,003).

- 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.

Street Department Highlights

The department will assist with some of the Council's FY20 priorities as well as some projects included in the Capital Improvement Fund. Spending priorities include:

- Sidewalk Infill, Repair and Maintenance Program.
- Contribution to CIF for street paving activities.
- Increased street sweeping and striping activities.
- Purchase and installation of speed measuring signs.

Fund transfers include:

- \$50,000 to CIF for pedestrian improvements.
- \$3,515 to GF for supplies.

WATER FUND

The Water Fund is responsible for the acquisition, treatment and distribution of water to City residents. The water department has 1,085 equivalent dwelling units (EDU's) inside and outside the City.

Revenue Assumptions

Water sales to City residential, commercial and industrial customers are anticipated to be \$1,210,354 in FY20. The rates will increase 8.1% beginning July 2019 to reflect the Consumer Price Index (CPI) increase, support current debt service and prepare for upcoming capital projects.

In FY16 the City completed a rate methodology and rate analysis and implemented a consumption rate-based system. This established monthly service charges based on meter size and a consumption charge per 100 cubic feet. It also amended the outside City rate to be more equitable. The new rate will be \$49.51 inside the City limits and \$74.27 outside the City limits. The water connection fee will be \$650 in FY20.

Water Department Highlights

- The Water Fund capital expenditures will include the purchase of new flow control equipment and a new pipe rack.

Fund transfers include:

- \$224,348 to DSF to pay water debt service
- \$50,000 to CIF for facilities/special projects
- \$410,000 to CIF for water projects

SEWER FUND

The Sewer Department operates a sewer treatment plant and maintains a wastewater collection system leading to the treatment plant. The department also operates and maintains three sewer lift stations. Carlton's wastewater system serves approximately 1,029 equivalent dwelling units (EDU's).

Revenue Assumptions

The Sewer Fund charges for services to residential, commercial and industrial properties are projected to total \$840,000 during FY20. The rates will increase 15.1% beginning July 2019 to reflect the Consumer Price Index (CPI) increase, support current debt service and prepare for upcoming capital projects. The new rate will be \$44.74 for FY20. The sewer utility connection fee will be \$200 in FY20.

Sewer Department Highlights

- The Sewer Fund is expecting increased costs associated with maintenance and repair due to the aging system and more frequent failure events.
- No sewer fund capital expenditures are planned in FY20.

Fund transfers include:

- \$135,469 to DSF to pay debt service.
- \$25,000 to CIF for sewer projects.
- \$50,000 to CIF for facilities/special projects.

SYSTEM DEVELOPMENT FUND

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

Revenue Assumptions

There will be a CPI increase of 3.1% effective on July 1, 2019. All SDC fees are based on methodology reports prepared by Don Ganer & Associates and the Galardi Rothstein Group. The methodologies used in the studies include establishing the value of the existing system(s), determining the value of the capacity available in the existing system(s) for future growth and projecting the capital improvements needed to meet the needs of the community during the planning period. The FY20 Budget estimates ten new homes will be built in this budget cycle.

Expenditure Highlights

The System Development Fund budgets all resources, some in the material and service but most in capital outlay. These monies are available for use with City Council

approval. The FY20 Budget anticipates some SDCs will be applied to construction of new bathroom facilities in Wennerberg Park (\$20,000).

Fund transfers include:

- \$25,000 to CIF for parks improvements.
- \$25,000 to CIF for street improvements.

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 FY20 Budget CIF includes sub-fund accounting units based on program activity similar to how departments are reported in the General Fund. All of these projects are identified in the 5-Year Capital Improvement Plan and are funded by a variety of sources such as fund reserves, SDCs, loans and grants.

Facilities/Special Projects

- City Hall Public Parking project (\$120,000)
- City Hall Addition (\$500,000)

Parks Projects

- Construction of new restroom facilities in Wennerberg Park (\$50,000).

Transportation Projects

- Street paving (\$40,000)
- 3rd Street and Polk Pedestrian Improvements (\$100,000).
- Pedestrian Improvements (\$30,000).

Water Projects

- 7 Mile Supply Line Replacement (\$3,600,000).
- Panther Creek Reservoir Dredging (\$1,390,000).
- Main Street Water Line Replacement (\$20,000).

Sewer Projects

- Main Street Clay Pipe Replacement (\$445,000)

GO BOND 2015 – POOL PROJECT FUND

In FY16 Carlton voters approved a general obligation bond for \$975,000 to replace the pool house and mechanical systems. The City contributed additional resources to the project from City reserves, Park SDCs, Urban Renewal, a Ford Family Foundation grant and private fundraising led by a very dedicated group of residents. The annual principal and interest payment for FY20 is \$62,987.

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 FY20 Budget includes \$56,749 for replacement of a public works utility truck.

CONCLUSION

The FY20 Budget proposal represents a commitment to improving basic municipal services in the areas of community policing, public works activities, streets and sidewalks, parks facilities and government transparency. It also follows a prudent and conservative fiscal approach through responsible staffing strategies and maintaining a long-term vision for infrastructure planning – particularly in water and sewer services.

This Budget proposal has laid the groundwork for upcoming infrastructure expenses related to the planned reconstruction of Main Street by the Oregon Department of Transportation; further institutionalized the importance of annual street repaving; introduced a commitment to sidewalk and pedestrian facility investment; and started the process for construction of a new City Hall addition to better serve the public.

The Tourism Committee is working diligently to continue the success of Carlton as a tourist destination through new and exciting program initiatives. The Carlton Police Department is dedicating additional resources to provide more patrol hours and decreasing our reliance on the Yamhill County Sheriff. Moreover, the City's relationship with our partners at the Carlton Fire District, Carlton Business Association, SEDCOR and downtown businesses is strong and improving. I am excited about the upcoming initiatives and projects included in this budget proposal and look forward to FY20.

APPRECIATION

Without the work of some key staff in developing the budget proposal, the process would not be as smooth and professional as it is. Carlton Police Chief Kevin Martinez and Public Works Superintendent Bryan Burnham deserve recognition for the work they have put into their respective budgets. Director of Administrative Services Christy Martinez has dedicated many many hours crunching numbers and preparing the budget document for your review. My appreciation and thanks for their work.

Dennis Durham, City Manager

FY20 Council Goals

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

- ▲ Maintain a 5-year replacement plan and funding strategy for streets, water and sewer assets.
- ▲ Develop a 5-year replacement/investment plan for sidewalks, park assets, trailways and beautification amenities.
- ▲ Build a new City Hall and Police Department facility.

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

- ▲ Integrate the emergency plan; educate the community.
- ▲ Pursue a four-way stop on Main Street at Pine/Yamhill intersection.
- ▲ Pursue strategies to beautify and improve Carlton neighborhoods and downtown.

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

- ▲ Improve walkability of the City, including sidewalks, parks, and green spaces.
- ▲ Youth and Senior amenities.

Goal 4 – Support a strong economic base.

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

Goal 5 – Engage citizens and business owners in governance.

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

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

- ▲ Explore options for administration and reserves to support Police operations.
- ▲ Pursue continuing education and training for staff.

City of Carlton - Fiscal Policies

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

The City of Carlton's financial goals seek to:

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

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

Fiscal Objectives

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

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

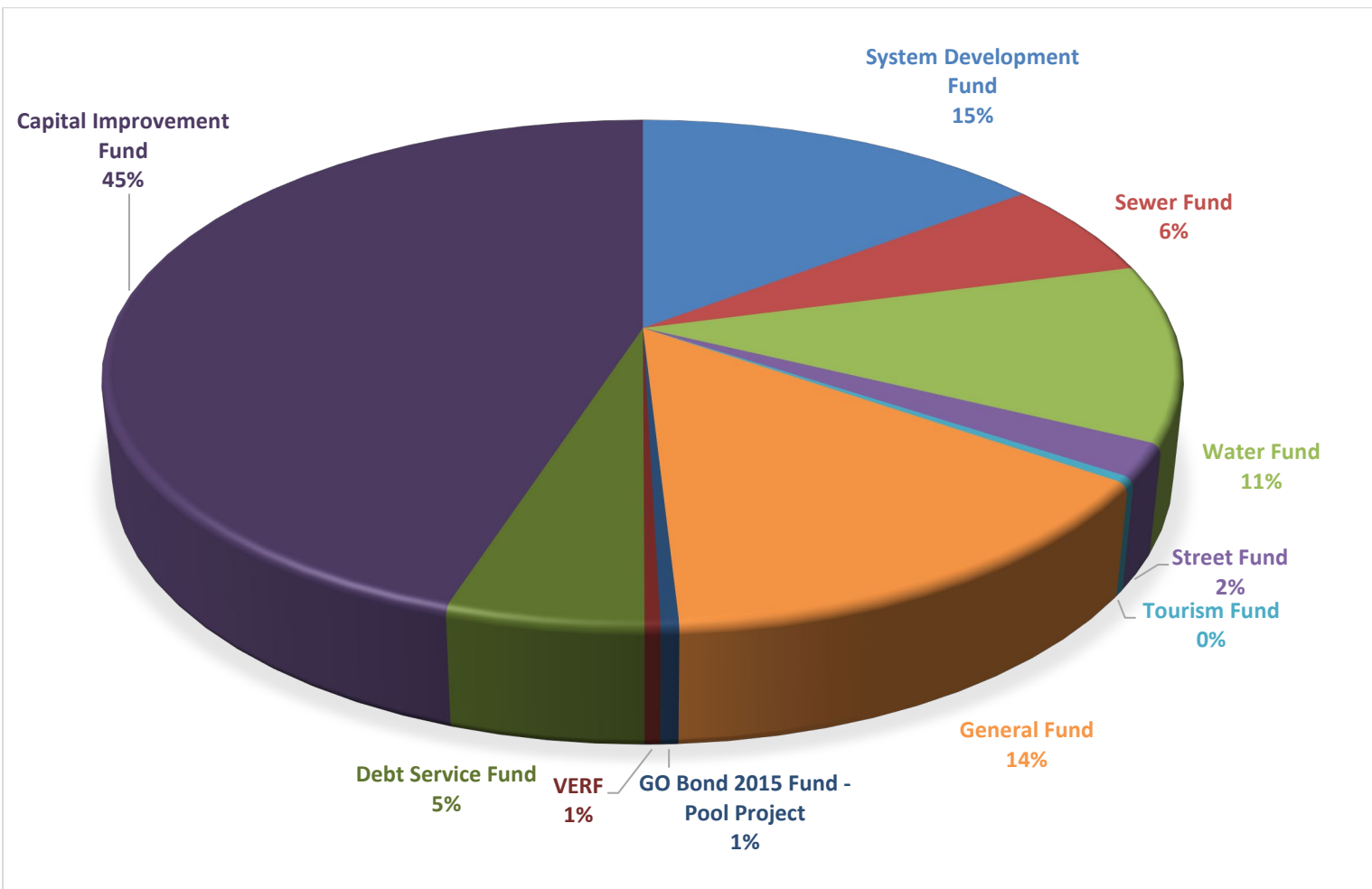
- IV. Capital Improvement Plan Policies** – Annually review and monitor the state of the City’s capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.
- a. The City will develop a multi-year plan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

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

- VIII. Investment Policies** – Invest the City’s operating cash to ensure its legality, safety, provide for necessary liquidity, avoid imprudent risk, and optimize yield.
- a. The administration of the City’s funds and the investment of those funds shall be handled as the City’s highest public trust.
 - b. Investments shall be made in a manner that will provide the maximum security of principal invested, employing limitations on maturities and diversification of the portfolio, while meeting the daily cash flow needs of the City, and conforming to all applicable state and City statutes governing the investment of public funds
 - c. Receipt of a market rate of return will be secondary to safety and liquidity requirements.
 - d. Earnings from investments will be used in a manner to best serve the public trust and interest of the local government.
- IX. Management of Fiscal Policies** – Monitoring compliance and assuring timely updates to fiscal policies.
- a. The City Council shall approve fiscal policies and changes in policies and adopted by resolution.
 - b. The Director of Administrative Services shall recommend fiscal changes in policy to the City Council. Recommendations shall be accompanied by a report explaining the substantive impact of all recommendations and their impact on the City’s operations, service levels, or finances.
 - c. The Budget Committee shall review the City’s fiscal policies annually.
 - d. The City Manager shall implement fiscal policies and monitor compliance.

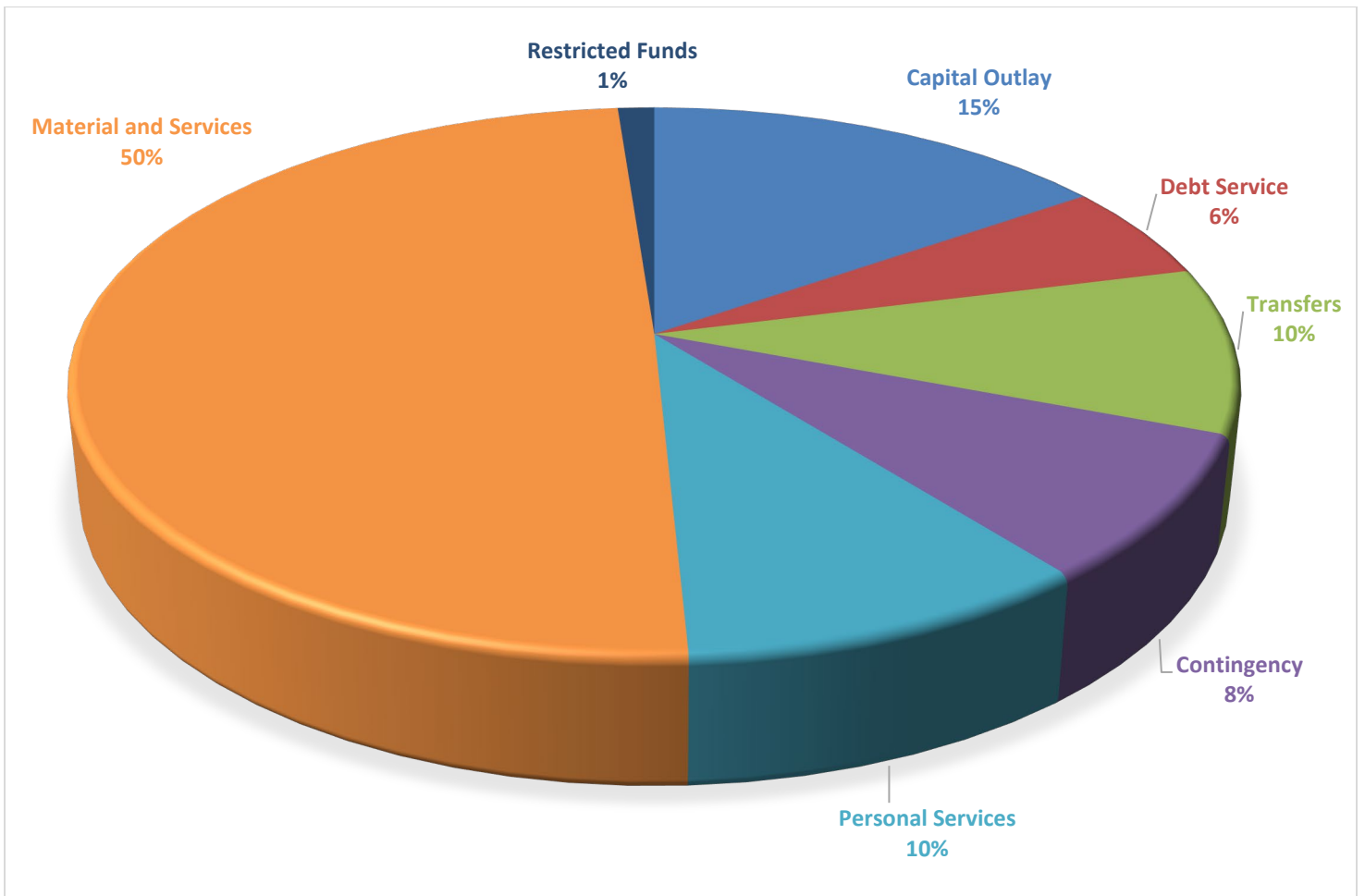


**Budget Breakdown by Fund
Fiscal Year 2020
Total Budget \$14,240,583**



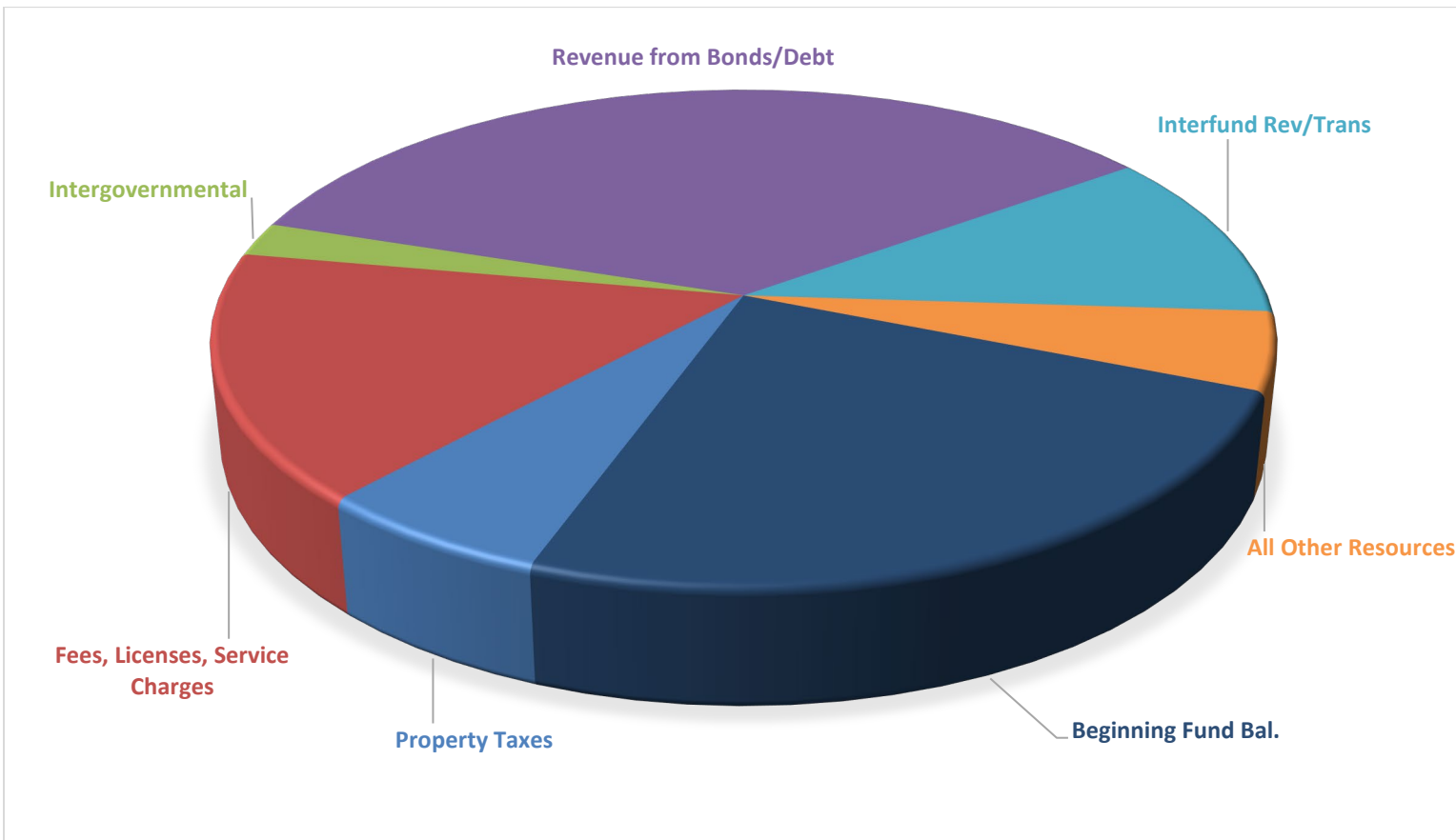


Fund Requirements by Category
Fiscal Year 2020
Total Budget \$14,240,583





**All Fund Resources
Fiscal Year 2020
Total Budget \$14,240,583**





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FY20
Annual Budget
General Fund Revenue

General Fund Revenues

Account Number	Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
001-000-300000	Beginning Fund Balance	340,474	448,955	561,229	561,229	480,755	480,755	480,755
	Revenues							
001-000-400200	Current Taxes	677,865	717,816	750,000	750,000	800,000	800,000	800,000
001-000-400300	Delinquent Taxes	22,182	21,662	22,000	30,000	30,000	30,000	30,000
001-000-400400	Interest	5,612	10,536	4,500	13,000	8,000	8,000	8,000
001-000-400410	Collection Interest	475	710	400	400	400	400	400
001-000-401300	PGE Light Franchise	83,825	91,557	82,000	87,000	90,000	90,000	90,000
001-000-401350	Radiant/Online NW Franchise	2,000	2,000	2,500	2,500	2,500	2,500	2,500
001-000-401400	CenturyLink Franchise	2,327	2,186	2,000	1,800	1,500	1,500	1,500
001-000-401500	Comcast Franchise	23,169	24,299	23,000	24,000	24,000	24,000	24,000
001-000-401600	Recology Franchise	6,735	7,749	6,800	7,500	8,200	8,200	8,200
001-000-402000	Business License	6,075	6,425	6,000	6,000	6,000	6,000	6,000
001-000-402100	Building Permits	13,287	29,796	16,000	15,000	15,000	15,000	15,000
001-000-402200	State Liquor Fees	30,119	32,696	26,000	35,000	38,000	38,000	38,000
001-000-402300	Cigarette Tax	2,909	2,754	2,800	2,500	2,500	2,500	2,500
001-000-402600	Swim Pool Receipts	35,548	50,944	35,000	37,000	38,000	38,000	38,000
001-000-402650	Park Rentals	3,100	2,950	1,600	1,600	1,800	1,800	1,800
001-000-402675	Dog Licensing	0	1,496	2,500	2,500	2,800	2,800	2,800
001-000-402700	Miscellaneous	18,221	4,376	1,000	8,000	10,000	10,000	10,000
001-000-402750	Building Rent	34,078	36,747	33,500	27,000	0	0	0
001-000-402850	Copies/Faxes/Reports	457	405	350	380	400	400	400
001-000-402900	Judge Fees	9,632	10,528	9,000	10,000	10,000	10,000	10,000
001-000-402950	City Liquor License Fees	5,859	4,010	3,000	3,500	3,800	3,800	3,800
001-000-403000	Fines and Forfeitures	17,642	23,951	17,000	23,000	20,000	20,000	20,000
001-000-404000	Planning Fees	45,671	15,200	12,000	12,000	15,000	15,000	15,000
001-000-404050	Permits - Type A & B	5,513	0	0	0	0	0	0
001-000-404600	National Night Out Grant	3,500	6,000	3,500	3,000	2,500	2,500	2,500
001-000-405400	Grants	1,906	3,420	4,000	12,000	15,000	15,000	15,000
001-000-406000	Sale of Assets	0	84,375	0	0	410,000	410,000	410,000
001-000-406300	Transient Room Tax	17,459	10,463	11,700	11,790	10,500	10,500	10,500
	Revenues	1,075,166	1,205,051	1,078,150	1,126,470	1,565,900	1,565,900	1,565,900
001-000-400150	Transfers	29,295	29,295	3,515	3,515	3,515	3,515	3,515
	Total Revenues	\$1,104,461	\$1,234,346	\$1,081,665	\$1,129,985	\$1,569,415	\$1,569,415	\$1,569,415
	Total Resources	\$1,444,935	\$1,683,301	\$1,642,894	\$1,691,214	\$2,050,170	\$2,050,170	\$2,050,170



**FY20
Annual Budget
Administration**



General Fund Requirements

Department: Administration		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Personal Services								
001-001-500000	Salary	38,980	45,427	48,384	56,000	40,000	40,000	40,000
001-001-500001	Support Staff	493	593	7,800	0	0	0	0
001-001-504600	Unemployment	26	29	562	400	400	400	400
001-001-504700	Social Security	3,019	3,519	4,298	4,298	3,100	3,100	3,100
001-001-504800	Health Insurance	15,860	13,750	18,500	18,500	10,000	10,000	10,000
001-001-504900	Workers' Comp	18	(322)	350	250	300	300	300
001-001-505000	Retirement	4,009	6,741	7,000	7,000	7,000	7,000	7,000
Total Personal Services		\$62,405	\$69,737	\$86,894	\$86,448	\$60,800	\$60,800	\$60,800
Employee FTEs		0.45	0.45	0.60	0.45	0.34	0.34	0.34
Material and Services								
001-001-600410	Christmas Decorations	237	36	300	26,400	25,000	25,000	25,000
001-001-600500	IT Services	(50)	1,000	1,000	500	1,000	1,000	1,000
001-001-600600	Travel and Training	3,362	3,403	3,000	2,800	3,000	3,000	3,000
001-001-600650	Mayor/Council	6,093	8,147	7,500	10,000	10,000	10,000	10,000
001-001-600700	Dues and Subscriptions	3,227	2,121	3,000	1,000	2,000	2,000	2,000
001-001-600800	Attorney Fees	10,537	15,434	10,000	8,000	10,000	10,000	10,000
001-001-600880	Salary Survey	922	0	0	0	0	0	0
001-001-601100	Advertising/Notices	615	1,109	500	500	500	500	500
001-001-601700	Insurance	200	300	200	200	200	200	200
001-001-608000	Office Supplies	1,274	358	500	500	500	500	500
001-001-608050	Vehicle Expense	106	0	250	0	250	250	250
001-001-608100	Miscellaneous	(5,308)	0	0	0	0	0	0
001-001-608300	Nuisance Abatement	0	500	4,000	1,500	4,000	4,000	4,000
001-001-608601	Professional Services	1,140	4,125	5,000	1,000	3,000	3,000	3,000
001-001-608680	Community Outreach	3,312	3,740	4,000	1,500	4,000	4,000	4,000
001-001-608801	Community Grants	4,805	6,300	7,500	5,500	6,000	6,000	6,000
Total Material and Services		\$30,472	\$46,573	\$46,750	\$59,400	\$69,450	\$69,450	\$69,450
Capital Outlay								
001-001-620100	Office Equipment	0	0	0		4,000	4,000	4,000
Total Capital Outlay		\$0	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000
Transfers								
001-001-630510	CIF - Park	25,000	25,000	25,000	25,000	35,000	35,000	35,000
001-001-630515	CIF - Transportation	0	25,000	25,000	25,000	25,000	25,000	25,000
001-001-630520	CIF - Facilities/Special Projects	25,000	50,000	50,000	50,000	335,000	335,000	335,000
Total Transfers		\$50,000	\$100,000	\$100,000	\$100,000	\$395,000	\$395,000	\$395,000
Total Requirements - Administration		\$142,877	\$216,310	\$233,644	\$245,848	\$529,250	\$529,250	\$529,250



**FY20
Annual Budget
Finance**



General Fund Requirements

Department: Finance Department

		Actual 2016-17	Actual 2017-18	Adopted 2018-19	Estimate 2018-19	Proposed 2019-20	Approved 2019-20	Adopted 2019-20
Personal Services								
001-002-500000	Salary	25,943	30,826	29,949	30,000	50,000	50,000	50,000
001-002-504600	Unemployment	26	22	299	100	500	500	500
001-002-504700	Social Security	1,985	2,357	2,291	2,500	3,825	3,825	3,825
001-002-504800	Health Insurance	11,289	11,469	10,800	11,300	12,500	12,500	12,500
001-002-504900	Workers' Comp	258	98	200	(400)	250	250	250
001-002-505000	Retirement	1,672	3,114	3,200	3,200	5,000	5,000	5,000
Total Personal Services		\$41,173	\$47,886	\$46,739	\$46,700	\$72,075	\$72,075	\$72,075
Employee FTEs		0.90	0.60	0.45	0.80	0.82	0.82	0.82
Material and Services								
001-002-600200	Utilities - PGE	4,825	4,768	6,000	5,000	5,500	5,500	5,500
001-002-600201	Telecommunications	3,864	3,589	4,000	4,000	4,500	4,500	4,500
001-002-600400	City Property Maintenance	354	1,670	1,500	1,000	1,500	1,500	1,500
001-002-600401	Janitorial Services	1,522	1,339	1,500	1,700	2,000	2,000	2,000
001-002-600402	Maintenance. on Rental Property	3,811	7,815	4,000	5,500	0	0	0
001-002-600450	Garbage Service	689	565	1,000	600	800	800	800
001-002-600500	IT Services	7,131	10,541	11,000	14,170	15,000	15,000	15,000
001-002-600550	Billing Costs	109	0	0	0	0	0	0
001-002-600560	Codification of Ord.	1,875	980	1,500	1,900	2,000	2,000	2,000
001-002-600600	Travel and Training	5,132	3,554	6,000	4,500	6,000	6,000	6,000
001-002-600700	Dues and Subscriptions	1,203	1,646	2,000	2,050	2,500	2,500	2,500
001-002-600800	Attorney Fees	0	2	500	0	500	500	500
001-002-600850	Audit	11,182	11,633	12,500	12,500	15,000	15,000	15,000
001-002-601100	Advertising & Notices	0	435	500	500	500	500	500
001-002-601700	Insurance	11,873	12,760	13,500	13,385	14,590	14,590	14,590
001-002-608000	Office Supplies	3,640	3,262	7,000	6,500	7,000	7,000	7,000
001-002-608050	Vehicle Maintenance. / Fuel	10	486	1,000	500	1,000	1,000	1,000
001-002-608150	Merchant Bank Fees	4,263	5,749	6,000	8,295	9,500	9,500	9,500
001-002-608601	Professional Services	2,982	3,367	2,500	3,200	3,500	3,500	3,500
001-002-608650	Accela	3,363	3,652	3,500	0	3,500	3,500	3,500
001-002-608675	Copier	1,981	1,234	2,500	2,700	2,900	2,900	2,900
001-002-608800	Taxes on Rental Property	4,611	4,746	4,950	4,860	5,100	5,100	5,100
Total Material and Services		\$74,420	\$83,793	\$92,950	\$92,860	\$102,890	\$102,890	\$102,890
Capital Outlay								
001-002-620100	Equipment	2,072	930	4,000	4,000	4,900	4,900	4,900
001-002-620200	Website	2,228	632	0	0	0	0	0
001-002-620300	Accela	4,072	1,714	0	0	0	0	0
Total Capital Outlay		\$8,372	\$3,276	\$4,000	\$4,000	\$4,900	\$4,900	\$4,900
Transfers								
001-002-630560	Debt Service Fund	31,063	31,063	31,063	31,063	191,063	191,063	191,063
Total Transfers		\$31,063	\$31,063	\$31,063	\$31,063	\$191,063	\$191,063	\$191,063
Contingency								
001-002-640000	Contingency	0	0	262,533	0	224,565	224,565	224,565
Total Contingency		\$0	\$0	\$262,533	\$0	\$224,565	\$224,565	\$224,565
Total Requirements - Finance Department		\$155,028	\$166,018	\$437,285	\$174,623	\$595,493	\$595,493	\$595,493



**FY20
Annual Budget
Planning**



General Fund Requirements

Department: Planning		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Personal Services								
001-003-500000	Salary	7,003	7,507	10,079	10,000	14,000	14,000	14,000
001-003-504600	Unemployment	8	7	101	100	150	150	150
001-003-504700	Social Security	536	574	771	771	1,100	1,100	1,100
001-003-504800	Health Insurance	5,037	5,649	7,000	7,000	8,000	8,000	8,000
001-003-504900	Workers' Comp	6	90	70	120	150	150	150
001-003-505000	Retirement	452	759	1,200	1,100	1,400	1,400	1,400
Total Personal Services		\$13,042	\$14,586	\$19,221	\$19,091	\$24,800	\$24,800	\$24,800
Employee FTEs		0.15	0.15	0.25	0.25	0.28	0.28	0.28
Material and Services								
001-003-600600	Travel and Training	319	55	500	100	500	500	500
001-003-600700	Dues and Subscriptions	105	140	200	300	400	400	400
001-003-600800	Attorney Fees	5,033	3,153	4,000	2,500	3,500	3,500	3,500
001-003-600900	Engineering Services	33,297	48,390	28,000	42,000	50,000	50,000	50,000
001-003-601100	Advertising and Legal	326	191	150	250	300	300	300
001-003-608000	Office Supplies	102	34	100	100	100	100	100
001-003-608601	Professional Services	14,237	23,303	25,000	20,000	25,000	25,000	25,000
001-003-608700	Historic Preservation	0	0	3,750	0	3,750	3,750	3,750
001-003-608701	Affordable Housing	0	0	3,750	0	3,750	3,750	3,750
Total Material and Services		\$53,419	\$75,266	\$65,450	\$65,250	\$87,300	\$87,300	\$87,300
Capital Outlay								
Capital Outlay		0	0	0	0	0	0	0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Planning		\$66,461	\$89,852	\$84,671	\$84,341	\$112,100	\$112,100	\$112,100



**FY20
Annual Budget
Police**



General Fund Requirements

Department: Police		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Personal Services								
001-004-500000	Salary	186,893	184,575	195,627	197,864	210,000	210,000	210,000
001-004-500005	Overtime	4,920	7,897	12,000	12,000	20,000	20,000	20,000
001-004-504600	Unemployment	147	800	2,056	1,950	2,080	2,080	2,080
001-004-504700	Social Security	14,674	14,761	15,730	15,700	16,000	16,000	16,000
001-004-504800	Health Insurance	63,160	56,035	58,000	57,000	62,000	62,000	62,000
001-004-504900	Workers' Comp	7,984	2,598	12,500	11,000	15,000	15,000	15,000
001-004-505000	Retirement	10,087	15,731	17,500	17,500	30,000	30,000	30,000
Total Personal Services		\$287,865	\$282,397	\$313,413	\$313,014	\$355,080	\$355,080	\$355,080
Employee FTEs		3	3	3	3	3	3	3
Material and Services								
001-004-600200	Utilities-PGE	1,100	1,204	1,500	3,500	6,000	6,000	6,000
001-004-600201	Telecommunications	5,318	5,160	5,500	4,800	5,000	5,000	5,000
001-004-600350	Vehicle Maintenance/Fuel	3,511	1,818	4,000	16,000	12,000	12,000	12,000
001-004-600500	IT Services	1,492	4,579	5,000	3,500	4,000	4,000	4,000
001-004-600600	Travel and Training	6,237	2,760	8,000	7,000	8,000	8,000	8,000
001-004-600801	Attorney Fees	0	173	2,000	1,000	2,000	2,000	2,000
001-004-601000	Reserve Equipment	1,428	2,773	2,000	2,400	2,000	2,000	2,000
001-004-601500	Gas, Oil	6,248	9,768	8,000	0	0	0	0
001-004-601800	Dispatch	27,703	28,929	30,385	30,385	31,297	31,297	31,297
001-004-601900	Uniforms Allowance	6,129	8,123	6,000	5,400	5,500	5,500	5,500
001-004-602000	Ammunition/Weapon Repair	3,385	8,933	4,500	7,300	4,500	4,500	4,500
001-004-608000	Maintenance	521	350	3,000	3,100	3,000	3,000	3,000
001-004-608100	Office Supplies	6,043	9,014	5,500	4,500	5,000	5,000	5,000
001-004-608250	Mobile Data Computers	3,021	1,144	4,500	3,000	3,600	3,600	3,600
001-004-608600	Professional Services	9,453	3,581	5,000	2,800	3,900	3,900	3,900
001-004-608675	Copier Expense	1,690	2,375	2,500	2,500	2,500	2,500	2,500
001-004-608700	Dues and Subscriptions	6,021	6,372	5,000	6,000	6,000	6,000	6,000
001-004-608800	Prevention	727	4,767	3,000	2,000	2,000	2,000	2,000
001-004-608850	Vehicle Paint/Decals	0	250	1,000	500	1,000	1,000	1,000
001-004-608900	Department Furniture	1,197	0	1,000	500	1,000	1,000	1,000
001-004-600925	National Night Out	4,867	8,473	7,000	5,000	6,000	6,000	6,000
001-004-608960	Evidence Room/Records	2,851	716	1,000	0	550	550	550
001-004-608970	Vehicle Supplies	2,400	75	1,500	4,000	2,000	2,000	2,000
Total Material and Services		\$101,342	\$111,337	\$116,885	\$115,185	\$116,847	\$116,847	\$116,847
Capital Outlay								
001-004-620500	Police Equipment	9,920	0	0	0	8,000	8,000	8,000
001-004-620530	Vehicle Lease Payment	22,289	22,289	0	0	0	0	0
Total Capital Outlay		\$32,209	\$22,289	\$0	\$0	\$8,000	\$8,000	\$8,000
Total Requirements - Police Department		\$421,416	\$416,023	\$430,298	\$428,199	\$479,927	\$479,927	\$479,927



FY20
Annual Budget
Municipal Court



General Fund Requirements

Department: Municipal Court

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Personal Services								
001-005-500000	Salary	18,121	20,850	19,124	19,100	21,000	21,000	21,000
001-005-504600	Unemployment	26	20	191	190	200	200	200
001-005-504700	Social Security	1,386	1,594	1,463	1,460	1,600	1,600	1,600
001-005-504800	Health Insurance	5,493	5,341	6,000	6,000	6,500	6,500	6,500
001-005-504900	Workers' Comp	43	267	100	150	200	200	200
001-005-505000	Retirement	498	813	1,000	1,000	1,500	1,500	1,500
Total Personal Services		\$25,567	\$28,885	\$27,878	\$27,900	\$31,000	\$31,000	\$31,000
Employee FTEs		0.25	0.15	0.20	0.20	0.20	0.20	0.20
Material and Services								
001-005-600500	IT Services	368	0	0	0	0	0	0
001-005-600600	Travel and Training	400	379	500	500	1,000	1,000	1,000
001-005-600700	Dues and Subscriptions	75	211	150	0	0	0	0
001-005-600800	Attorney Fees	0	0	200	0	0	0	0
001-005-601100	Advertising & Notices	0	0	100	0	0	0	0
001-005-608000	Office Supplies	85	198	200	200	300	300	300
001-005-608300	Court Cost	5,274	6,613	7,000	7,400	8,700	8,700	8,700
001-005-608601	Professional Services	1,632	1,496	2,000	2,000	2,000	2,000	2,000
Total Material and Services		\$7,834	\$8,897	\$10,150	\$10,100	\$12,000	\$12,000	\$12,000
Capital Outlay								
Capital Outlay		0	0	0	0	1,000	1,000	1,000
Total Capital Outlay		\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Total Requirements - Municipal Court		\$33,401	\$37,782	\$38,028	\$38,000	\$44,000	\$44,000	\$44,000



**FY20
Annual Budget
Parks**



General Fund Requirements

Department: Parks Department		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Personal Services								
001-006-500000	Salary	28,363	30,060	34,000	33,000	35,000	35,000	35,000
001-006-500001	Overtime	257	18	0	0	0	0	0
001-006-500002	Seasonal Worker	5,040	3,486	6,000	5,500	6,000	6,000	6,000
001-006-504600	Unemployment	38	843	100	75	100	100	100
001-006-504700	Social Security	2,575	2,567	3,100	3,100	3,300	3,300	3,300
001-006-504800	Health Insurance	13,960	15,337	18,500	18,000	20,000	20,000	20,000
001-006-504900	Workers' Compensation	1,392	213	2,400	2,400	3,000	3,000	3,000
001-006-505000	Retirement	2,227	3,488	4,300	4,300	5,000	5,000	5,000
Total Personal Services		\$53,852	\$56,012	\$68,400	\$66,375	\$72,400	\$72,400	\$72,400
Employee FTEs		0.85	0.95	0.95	0.95	0.95	0.95	0.95
Material and Services								
001-006-600200	Utilities-PGE	501	554	900	900	1,000	1,000	1,000
001-006-600201	Communications	1,078	2,316	2,000	800	1,500	1,500	1,500
001-006-600450	Garbage Service	0	0	400	700	1,000	1,000	1,000
001-006-600500	IT Services	0	200	400	0	400	400	400
001-006-600600	Travel and Training	100	327	300	300	300	300	300
001-006-600800	Attorney	0	0	100	0	100	100	100
001-006-601100	Advertising and Legal	96	142	150	0	150	150	150
001-006-608000	Maintenance	4,539	7,415	7,600	8,800	10,000	10,000	10,000
001-006-608005	Small Tools	600	376	500	200	500	500	500
001-006-608100	Fuel	150	2,103	2,300	1,500	2,000	2,000	2,000
001-006-608200	V/E Maintenance	141	1,094	1,100	1,500	1,500	1,500	1,500
001-006-608500	Tree Service/Arborist	6,000	6,000	6,000	5,500	6,000	6,000	6,000
001-006-608600	Supplies	6,252	3,990	4,500	6,000	5,000	5,000	5,000
001-006-608601	Professional Services	0	125	0	0	0	0	0
001-006-608650	Power Equipment Main.	2,942	0	0	0	0	0	0
001-006-608700	Power Equipment Fuel	1,460	0	0	0	0	0	0
Total Material and Services		\$23,859	\$24,642	\$26,250	\$26,200	\$29,450	\$29,450	\$29,450
Capital Outlay								
001-006-620500	Picnic Tables - 3	4,543	4,450	5,000	0	5,000	5,000	5,000
001-006-620500	Park Sign	2,500	3,670	0	0	4,000	4,000	4,000
001-006-620500	Park Improvements	11,735	14,456	27,500	32,500	35,500	35,500	35,500
001-006-620500	Surveillance Cameras	0	4,718	3,000	3,000	4,900	4,900	4,900
Total Capital Outlay		\$18,778	\$27,294	\$35,500	\$35,500	\$49,400	\$49,400	\$49,400
Transfers								
001-006-630510	Transfers	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Parks Department		\$96,489	\$107,948	\$130,150	\$128,075	\$151,250	\$151,250	\$151,250



**FY20
Annual Budget
Pool**



General Fund Requirements

Department: Pool		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Personal Services								
001-007-500000	Salary	46,452	53,867	60,000	62,500	70,000	70,000	70,000
001-007-504600	Unemployment	49	54	100	63	150	150	150
001-007-504700	Social Security	3,554	4,121	4,600	4,994	6,000	6,000	6,000
001-007-504900	Workers' Compensation	1,909	525	4,000	1,014	2,500	2,500	2,500
001-007-505000	Retirement	0	40	0	0	0	0	0
Total Personal Services		\$51,964	\$58,607	\$68,700	\$68,571	\$78,650	\$78,650	\$78,650
Employee FTEs		2.38	2.38	2.25	2.25	2.25	2.25	2.25
Material and Services								
001-007-600200	Utilities	5,951	4,547	6,000	7,602	8,000	8,000	8,000
001-007-600201	Communications	4,192	4,341	5,000	5,000	5,000	5,000	5,000
001-007-600400	Supplies	2,287	4,510	3,000	2,800	3,000	3,000	3,000
001-007-600450	Garbage	38	88	150	200	200	200	200
001-007-600500	IT Services	190	200	200	200	200	200	200
001-007-600600	Travel and Training	59	79	300	300	300	300	300
001-007-600800	Attorney	512	99	200	0	200	200	200
001-007-600900	Heating Fuel	2,715	1,967	4,000	3,000	4,000	4,000	4,000
001-007-601100	Advertising and Legal	127	360	200	200	200	200	200
001-007-608000	Maintenance	7,088	2,270	4,000	3,000	4,000	4,000	4,000
001-007-608100	Chemicals	4,825	3,765	6,000	5,500	6,500	6,500	6,500
001-007-609000	Professional Services	360	755	1,000	1,200	2,000	2,000	2,000
Total Material and Services		\$28,344	\$22,981	\$30,050	\$29,002	\$33,600	\$33,600	\$33,600
Capital Outlay								
001-007-620500	Equipment	0	6,551	9,800	9,800	21,000	21,000	21,000
001-007-620500	Surveillance Cameras	0	0	4,000	4,000	4,900	4,900	4,900
Total Capital Outlay		\$0	\$6,551	\$13,800	\$13,800	\$25,900	\$25,900	\$25,900
Transfers								
001-007-630580	Pool Transfer	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Pool Department		\$80,308	\$88,139	\$112,550	\$111,373	\$138,150	\$138,150	\$138,150



FY20
Annual Budget
Tourism Fund



Tourism Fund Revenues

		Actual	Actual	Proposed	Estimate	Proposed	Approved	Adopted
Resources		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
005-000-300000	Beginning Fund Balance	16,233	17,893	17,393	27,711	24,000	24,000	24,000
Revenues								
005-000-400400	Interest	307	620	400	950	500	500	500
005-000-404550	Grants	0	3,000	0	2,000	2,000	2,000	2,000
	Sponsorships/Advertising	0	0	0	0	3,000	3,000	3,000
005-000-406300	Transient Room Tax (70%)	19,637	24,884	27,300	27,300	24,000	24,000	24,000
Revenues		19,944	28,504	27,700	30,250	29,500	29,500	29,500
Total Resources		\$36,177	\$46,397	\$45,093	\$57,961	\$53,500	\$53,500	\$53,500

Tourism Fund Requirements

Material and Services								
005-500-600100	Marketing Expense	7,796	4,384	25,993	15,000	12,000	12,000	12,000
005-500-600250	Events	30	5,000	6,000	4,000	8,000	8,000	8,000
005-500-600300	Social Media Campaign	9,219	9,022	9,100	10,500	9,500	9,500	9,500
005-500-600350	Memberships	600	50	500	500	1,395	1,395	1,395
005-500-600450	Travel and Training	600	0	500	500	1,100	1,100	1,100
005-500-601000	Special Projects	0	0	2,500	3,844	21,405	21,405	21,405
005-500-601100	Advertising and Legal	39	230	500	100	100	100	100
Total Material and Services		\$18,284	\$18,686	\$45,093	\$34,444	\$53,500	\$53,500	\$53,500
Total Requirements - Tourism		\$18,284	\$18,686	\$45,093	\$34,444	\$53,500	\$53,500	\$53,500

Tourism Fund Revenues and Requirements

Resources		Actual	Actual	Proposed	Estimate	Proposed	Approved	Adopted
		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Beginning Fund Balance		16,233	17,893	17,393	27,711	24,000	24,000	24,000
Revenues		19,944	28,504	27,700	30,250	29,500	29,500	29,500
Total Resources		\$36,177	\$46,397	\$45,093	\$57,961	\$53,500	\$53,500	\$53,500
Requirements								
Material and Services		18,284	18,686	45,093	34,444	53,500	53,500	53,500
Total Requirements		\$18,284	\$18,686	\$45,093	\$34,444	\$53,500	\$53,500	\$53,500
Over/Under (+/-)		17,893	27,711	0	23,517	0	0	0
Ending Fund Balance		\$17,893	\$27,711	\$0	\$23,517	\$0	\$0	\$0



FY20
Annual Budget
Street Fund



Street Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Resources								
011-000-300000	Beginning Fund Balance	103,678	10,250	48,003	224,264	103,934	103,934	103,934
011-000-300100	Reserved Fund Balance	1,021	101,612	137,468	0	0	0	0
Total Fund Balance		104,699	111,862	185,471	224,264	103,934	103,934	103,934
Revenues								
011-000-400400	Interest	4,085	9,844	7,500	15,000	10,000	10,000	10,000
011-000-402400	Gasoline Tax	129,205	139,492	136,000	150,000	150,000	150,000	150,000
011-000-402500	State Revenue Sharing	25,592	34,474	26,000	27,000	30,000	30,000	30,000
011-000-404050	Type A, B & ROW Permits	0	4,100	4,500	40,145	5,000	5,000	5,000
011-000-410102	Carlton Crest - 4th St.	17,928	29,880	26,892	0	0	0	0
011-000-410200	Miscellaneous	133,603	0	100	6,179	100	100	100
011-000-410300	SCA ODOT Grant	0	0	50,000	50,000	0	0	0
Revenues		\$310,413	\$217,790	\$250,992	\$288,324	\$195,100	\$195,100	\$195,100
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$310,413	\$217,790	\$250,992	\$288,324	\$195,100	\$195,100	\$195,100
Total Resources		\$415,112	\$329,652	\$436,463	\$512,588	\$299,034	\$299,034	\$299,034

Street Fund Requirements

		Actual 2016-17	Actual 2017-18	Adopted 2018-19	Estimate 2018-19	Proposed 2019-20	Approved 2019-20	Adopted 2019-20
Personal Services								
011-110-500000	Salary	43,164	13,772	12,000	12,000	15,000	15,000	15,000
011-110-500001	Admin Intern	1,611	0	0	0	0	0	0
011-110-504600	Unemployment	42	10	20	20	50	50	50
011-110-504700	Social Security	3,425	1,053	1,000	1,000	1,200	1,200	1,200
011-110-504800	Health Insurance	19,788	6,025	14,000	8,000	10,000	10,000	10,000
011-110-504900	Workers' Compensation	4,091	2,913	2,500	2,000	1,500	1,500	1,500
011-110-505000	Retirement	3,680	1,782	2,500	2,000	2,500	2,500	2,500
Total Personal Services		\$75,801	\$25,555	\$32,020	\$25,020	\$30,250	\$30,250	\$30,250
Employee FTEs		0.85	0.85	0.28	0.25	0.25	0.25	0.25
Material and Services								
011-110-600110	Advertising and Legal	0	404	100	850	1,000	1,000	1,000
011-110-600200	Utilities-PGE	17,876	19,511	20,000	21,000	22,000	22,000	22,000
011-110-600201	Communications	654	386	600	200	300	300	300
011-110-600450	Garbage	14	240	240	240	250	250	250
011-110-600500	IT Services	33	500	500	0	0	0	0
011-110-600570	Uniform Allowance	0	152	300	200	250	250	250
011-110-600700	Travel and Training	95	79	300	300	300	300	300
011-110-600710	Dues and Subscriptions	0	0	100	0	0	0	0
011-110-600750	Street Signs	330	3,288	3,000	4,200	4,000	4,000	4,000
011-110-600800	Attorney Fees	4,878	0	300	1,500	2,000	2,000	2,000
011-110-600900	Engineering Services	5,140	6,565	4,000	4,500	10,000	10,000	10,000
011-110-601700	Insurance	3,928	1,224	2,500	1,000	1,500	1,500	1,500
011-110-607050	Street Sweeping	8,280	2,795	4,000	3,500	10,000	10,000	10,000
011-110-608000	Maintenance	150,756	8,472	11,000	4,000	15,000	15,000	15,000
011-110-608001	Office Supplies	28	99	500	100	200	200	200
011-110-608005	Small Tools	13	454	500	200	500	500	500
011-110-608050	Fuel	(165)	242	1,000	500	500	500	500
011-110-608150	Rock and Gravel	1,192	0	0	0	0	0	0
011-110-608200	V/E Maintenance	1,590	750	2,500	1,500	2,000	2,000	2,000
011-110-608300	Street Striping	1,245	4,903	5,500	14,000	15,000	15,000	15,000
011-110-608650	Accela	1,121	0	0	0	0	0	0
011-110-608601	Professional Services	0	620	1,300	400	1,000	1,000	1,000
011-110-608700	Stormwater Maintenance	468	0	0	0	0	0	0
Total Material Services		\$197,476	\$50,684	\$58,240	\$58,190	\$85,800	\$85,800	\$85,800
Capital Outlay								
011-110-630000	Park Street	0	0	75,000	75,000	0	0	0
011-110-600421	Carlton Crest 4th Street	0	0	137,468	132,411	0	0	0
011-110-620100	Office Equipment	1,458	710	0	0	0	0	0
011-110-620505	Street Projects	0	24,424	30,000	89,518	0	0	0
011-110-620500	Equipment	0	500	0	0	21,900	21,900	21,900
Total Capital Outlay		\$1,458	\$25,634	\$242,468	\$296,929	\$21,900	\$21,900	\$21,900
Transfers								
011-110-630570	Gen. Fund - Shared Exp.	3,515	3,515	3,515	3,515	3,515	3,515	3,515
011-110-630600	CIF - Transportation	25,000	0	25,000	25,000	50,000	50,000	50,000
Total Transfers		\$28,515	\$3,515	\$28,515	\$28,515	\$53,515	\$53,515	\$53,515
Contingency								
011-110-640001	Contingency	0	0	75,220	0	107,569	107,569	107,569
Total Contingency		\$0	\$0	\$75,220	\$0	\$107,569	\$107,569	\$107,569
Total Requirements - Street Fund		\$303,250	\$105,388	\$436,463	\$408,654	\$299,034	\$299,034	\$299,034

Street Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Beginning Fund Balance	104,699	111,862	185,471	224,264	103,934	103,934	103,934
Revenues	310,413	217,790	250,992	288,324	195,100	195,100	195,100
Transfers	0	0	0	0	0	0	0
Total Resources	\$415,112	\$329,652	\$436,463	\$512,588	\$299,034	\$299,034	\$299,034
Requirements							
Personal Services	75,801	25,555	32,020	25,020	30,250	30,250	30,250
Material and Services	197,476	50,684	58,240	58,190	85,800	85,800	85,800
Capital Outlay	1,458	25,634	242,468	296,929	21,900	21,900	21,900
Transfers	28,515	3,515	28,515	28,515	53,515	53,515	53,515
Contingency	0	0	75,220	0	107,569	107,569	107,569
Total Requirements	\$303,250	\$105,388	\$436,463	\$408,654	\$299,034	\$299,034	\$299,034
Over/Under (+/-)	111,862	224,264	0	103,934	0	0	0
Ending Fund Balance	\$111,862	\$224,264	\$0	\$103,934	\$0	\$0	\$0



**FY20
Annual Budget
Water Fund**



Water Fund Revenue

		Actual 2016-17	Actual 2017-18	Adopted 2018-19	Estimate 2018-19	Proposed 2019-20	Approved 2019-20	Adopted 2019-20
	Resources							
012-000-300000	Beginning Fund Balance	39,774	147,442	278,932	312,924	390,453	390,453	390,453
	Revenues							
012-000-400400	Interest	4,279	9,297	5,000	15,000	10,000	10,000	10,000
012-000-402700	Miscellaneous	1,093	470	1,000	680	500	500	500
012-000-403700	Water Receipts	933,892	1,020,014	1,065,274	1,119,661	1,210,354	1,210,354	1,210,354
012-000-403750	Back Flow Inspections	1,875	2,725	2,400	2,400	2,400	2,400	2,400
012-000-403800	Hookup Fees	12,000	24,000	5,400	2,400	5,400	5,400	5,400
	Revenues	\$953,139	\$1,056,506	\$1,079,074	\$1,140,141	\$1,228,654	\$1,228,654	\$1,228,654
	Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$953,139	\$1,056,506	\$1,079,074	\$1,140,141	\$1,228,654	\$1,228,654	\$1,228,654
	Total Resources	\$992,913	\$1,203,948	\$1,358,006	\$1,453,065	\$1,619,107	\$1,619,107	\$1,619,107

Water Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Personal Services								
012-120-500000	Salary	175,427	201,945	214,631	219,000	233,000	233,000	233,000
012-120-500001	Support Staff	7,002	2,667	5,000	5,000	0	0	0
012-120-500005	Standby/Overtime	6,366	6,397	8,000	7,000	7,000	7,000	7,000
012-120-504600	Unemployment	185	158	300	250	250	250	250
012-120-504700	Social Security	14,442	16,119	18,000	20,000	21,000	21,000	21,000
012-120-504800	Health Insurance	83,734	84,112	100,000	93,000	102,000	102,000	102,000
012-120-504900	Workers' Comp	9,000	4,986	9,000	6,000	10,000	10,000	10,000
012-120-505000	Retirement	14,901	24,347	30,000	32,000	40,000	40,000	40,000
Total Personal Services		\$311,057	\$340,731	\$384,931	\$382,250	\$413,250	\$413,250	\$413,250
Employee FTE		3.30	3.87	3.87	3.87	3.85	3.85	3.85
Material and Services								
012-120-600110	Advertising and Legal	959	705	800	1,800	1,000	1,000	1,000
012-120-600200	Utilities - PGE	10,806	9,716	11,000	11,000	13,000	13,000	13,000
012-120-600201	Communications	9,428	9,626	9,700	11,000	12,000	12,000	12,000
012-120-600401	Janitorial Services	1,535	1,380	1,600	1,800	2,000	2,000	2,000
012-120-600450	Garbage Service	1,074	1,781	1,700	1,700	1,800	1,800	1,800
012-120-600500	IT Services	8,157	11,243	13,000	14,592	15,000	15,000	15,000
012-120-600550	Billing Company Costs	3,524	3,628	4,500	4,200	4,500	4,500	4,500
012-120-600560	Boot Allowance	532	0	0	0	0	0	0
012-120-600570	Uniform Allowance	380	966	1,400	1,400	1,400	1,400	1,400
012-120-600600	Travel and Training	2,597	4,675	8,000	5,000	5,000	5,000	5,000
012-120-600700	Dues and Subscriptions	1,062	4,507	6,000	5,500	6,000	6,000	6,000
012-120-600800	Attorney Fees	5,407	2,236	5,000	1,500	4,000	4,000	4,000
012-120-600850	Audit	11,216	11,985	12,000	12,070	14,000	14,000	14,000
012-120-600890	Water Conservation	0	448	500	0	0	0	0
012-120-600900	Engineering Services	10,400	7,074	8,000	5,000	6,000	6,000	6,000
012-120-601700	Insurance	11,785	13,059	13,800	13,385	14,000	14,000	14,000
012-120-603300	Chemicals	53,299	42,179	55,000	55,000	55,000	55,000	55,000
012-120-604800	Testing	5,252	6,235	7,500	7,000	7,500	7,500	7,500
012-120-607000	Utility Locates	3,801	4,135	4,500	6,000	6,000	6,000	6,000
012-120-608000	Maintenance	60,720	49,083	60,000	60,000	60,000	60,000	60,000
012-120-608001	Office Supplies	4,742	8,228	6,000	6,500	6,500	6,500	6,500
012-120-608005	Small Tools	506	1,285	1,500	1,200	1,500	1,500	1,500
012-120-608050	Fuel	2,239	2,767	3,000	3,500	3,500	3,500	3,500
012-120-608150	Rock and Gravel	1,946	3,989	2,400	3,000	3,000	3,000	3,000
012-120-608160	Merchant Fees	4,123	5,599	6,000	8,100	9,500	9,500	9,500
012-120-608200	V/E Maintenance	2,151	2,154	3,500	3,000	3,500	3,500	3,500
012-120-608600	Professional Services	14,894	6,058	10,000	8,000	10,000	10,000	10,000
012-120-608650	Accela	3,364	3,652	4,500	0	4,500	4,500	4,500
012-120-608675	Copier	2,020	1,303	2,500	2,800	3,000	3,000	3,000
012-120-620505	Water Meters	20,865	29,903	0	0	0	0	0
Total Material and Services		\$258,784	\$249,599	\$263,400	\$254,047	\$273,200	\$273,200	\$273,200

Water Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Capital Outlay								
012-120-620300	Website	1,402	0	0	0	0	0	0
012-120-620300	City Hall Equipment	3,952	3,942	0	3,163	4,900	4,900	4,900
012-120-620510	Pipe Painting Plant	15,400	0	0	0	0	0	0
012-120-620540	Turbidimeters	0	0	14,000	14,025	0	0	0
012-120-620540	Analyzer	0	0	7,500	8,243	0	0	0
012-120-620540	Auto Valve Turner	0	0	2,700	2,600	0	0	0
012-120-620545	Water Equipment	0	17,185	0	8,130	32,000	32,000	32,000
012-120-620545	Computer	3,172		4,000	0	0	0	0
012-120-620510	Water Meter Lease	0	0	30,000	25,806	25,806	25,806	25,806
Total Capital Outlays		\$23,926	\$21,127	\$58,200	\$61,967	\$62,706	\$62,706	\$62,706
Transfers								
012-120-630300	Gen. Fund - Shared Exp.	12,890	12,890	0	0	0	0	0
012-120-630400	CIF - Water Projects	50,000	50,000	90,000	90,000	410,000	410,000	410,000
012-120-630425	CIF - Facilities\Special Proj.	25,000	50,000	50,000	50,000	50,000	50,000	50,000
012-120-630525	Debt Service Fund	163,815	166,677	224,348	224,348	224,348	224,348	224,348
Total Transfers		\$251,705	\$279,567	\$364,348	\$364,348	\$684,348	\$684,348	\$684,348
Contingency								
012-120-650000	Contingency	0	0	287,127	0	185,603	185,603	185,603
Total Contingency		\$0	\$0	\$287,127	\$0	\$185,603	\$185,603	\$185,603

Water Fund Revenues and Requirements

Resources	Actual 2016-17	Actual 2017-18	Adopted 2018-19	Estimate 2018-19	Proposed 2019-20	Approved 2019-20	Adopted 2019-20
Beginning Fund Balance	39,774	147,442	278,932	312,924	390,453	390,453	390,453
Revenues	953,139	1,056,506	1,079,074	1,140,141	1,228,654	1,228,654	1,228,654
Transfers	0	0	0	0	0	0	0
Total Resources	\$992,913	\$1,203,948	\$1,358,006	\$1,453,065	\$1,619,107	\$1,619,107	\$1,619,107
Requirements							
Personal Services	311,057	340,731	384,931	382,250	413,250	413,250	413,250
Material and Services	258,784	249,599	263,400	254,047	273,200	273,200	273,200
Capital Outlay	23,926	21,127	58,200	61,967	62,706	62,706	62,706
Transfers	251,705	279,567	364,348	364,348	684,348	684,348	684,348
Contingency	0	0	287,127	0	185,603	185,603	185,603
Total Requirements	\$845,472	\$891,024	\$1,358,006	\$1,062,612	\$1,619,107	\$1,619,107	\$1,619,107
Over/Under (+/-)	147,441	312,924	0	390,453	0	0	0
Ending Fund Balance	\$147,441	\$312,924	\$0	\$390,453	\$0	\$0	\$0



FY20
Annual Budget
Sewer Fund



Sewer Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	Resources	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
013-000-300000	Beginning Fund Balance	130,056	31,899	374	(11,126)	35,414	35,414	35,414
	Revenues							
013-000-400400	Interest	4,279	9,297	6,000	15,000	10,000	10,000	10,000
013-000-402700	Miscellaneous	0	0	100	0	100	100	100
013-000-404400	Sewer Receipts	580,571	617,350	700,000	725,000	840,000	840,000	840,000
013-000-404500	Hookup Fees	3,000	6,000	1,400	450	1,000	1,000	1,000
013-000-404800	Land Lease for Ag Use	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	Revenues	\$590,850	\$635,647	\$710,500	\$743,450	\$854,100	\$854,100	\$854,100
	Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$590,850	\$635,647	\$710,500	\$743,450	\$854,100	\$854,100	\$854,100
	Total Resources	\$720,906	\$667,546	\$710,874	\$732,324	\$889,514	\$889,514	\$889,514

Sewer Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Personal Services								
013-130-500000	Salary	124,366	145,685	159,036	162,000	162,036	162,036	162,036
013-130-500001	Support Staff	7,002	2,667	3,000	0	0	0	0
013-130-500005	Standby/Overtime	0	0	500	0	500	500	500
013-130-504600	Unemployment	119	106	200	100	200	200	200
013-130-504700	Social Security	10,049	11,346	13,000	12,000	13,000	13,000	13,000
013-130-504800	Health Insurance	54,145	57,573	64,000	64,000	64,000	64,000	64,000
013-130-504900	Workers' Comp.	5,118	3,775	5,000	4,000	5,000	5,000	5,000
013-130-505000	Retirement	11,102	18,053	21,000	20,000	21,000	21,000	21,000
Total Personal Services		\$211,901	\$239,205	\$265,736	\$262,100	\$265,736	\$265,736	\$265,736
Employee FTEs		2.0	2.0	2.5	2.5	2.56	2.56	2.56
Material and Services								
013-130-600110	Advertising and Legal	249	769	500	450	500	500	500
013-130-600200	Utilities - PGE	27,236	25,242	29,000	29,000	31,000	31,000	31,000
013-130-600201	Communications	9,125	9,525	8,500	9,591	10,000	10,000	10,000
013-130-600401	Janitorial Services	1,522	1,339	1,500	1,700	1,900	1,900	1,900
013-130-600450	Garbage Service	1,067	1,518	800	1,100	1,300	1,300	1,300
013-130-600500	IT Services	8,202	10,808	12,000	14,200	14,500	14,500	14,500
013-130-600550	Billing Company Costs	3,224	3,628	4,500	4,300	4,500	4,500	4,500
013-130-600570	Uniform Allowance	0	442	1,000	500	1,000	1,000	1,000
013-130-600600	Travel and Training	1,128	2,491	5,000	2,500	4,000	4,000	4,000
013-130-600700	Dues and Subscriptions	2,394	3,656	3,500	2,500	3,500	3,500	3,500
013-130-600800	Attorney Fees	1,414	803	1,500	1,500	1,500	1,500	1,500
013-130-600850	Audit	11,182	11,632	12,000	11,715	12,500	12,500	12,500
013-130-601700	Insurance	11,785	13,467	13,000	12,980	13,500	13,500	13,500
013-130-603300	Chemicals	53,237	30,313	34,000	34,000	36,000	36,000	36,000
013-130-604800	Testing	4,330	5,121	5,500	5,500	6,000	6,000	6,000
013-130-607000	Utility Locates	1,313	2,044	2,500	2,500	2,500	2,500	2,500
013-130-608000	Maintenance	71,289	53,590	54,000	70,785	70,000	70,000	70,000
013-130-608001	Office Supplies	6,876	6,793	5,000	6,000	7,000	7,000	7,000
013-130-608005	Small Tools	974	298	500	500	500	500	500
013-130-608050	Fuel	501	1,381	2,500	2,000	2,500	2,500	2,500
013-130-608150	Rock/Gravel	4,300	0	0	0	0	0	0
013-130-608160	Merchant Fees	4,113	5,594	6,000	7,600	8,500	8,500	8,500
013-130-608200	V/E Maintenance	1,759	2,390	3,500	2,400	3,500	3,500	3,500
013-130-608250	Permits	100	0	500	0	500	500	500
013-130-608300	Engineering Services	12,001	3,688	8,000	5,000	10,000	10,000	10,000
013-130-608600	Professional Services	12,547	21,482	10,000	15,000	10,000	10,000	10,000
013-130-608650	Accela	3,363	3,652	3,000	0	4,000	4,000	4,000
013-130-608675	Copier	1,990	1,234	2,000	2,400	3,500	3,500	3,500
Total Material and Services		\$257,221	\$222,900	\$229,800	\$245,721	\$264,200	\$264,200	\$264,200

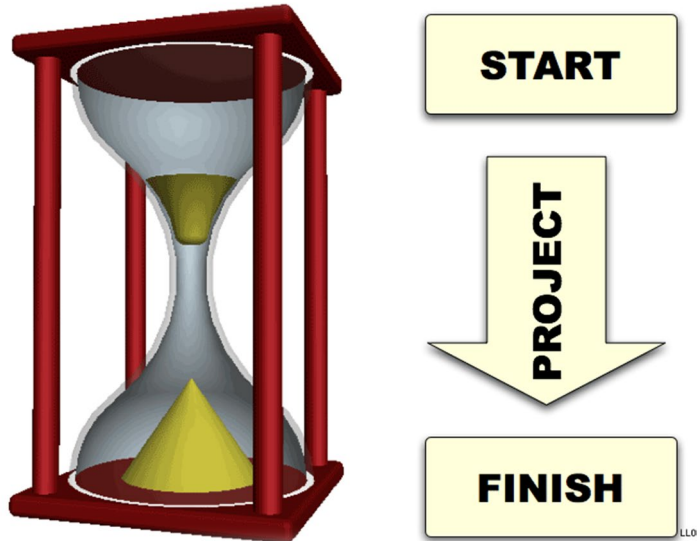
		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Capital Outlay								
013-130-620100	City Hall Equipment	1,403	0	0	0	0	0	0
013-130-620100	Accela	3,952	0	0	0	0	0	0
013-130-620100	Computer	3,171	3,908	4,000	3,620	4,900	4,900	4,900
013-130-620500	Sewer Equipment	0	1,300	0	0	0	0	0
Total Capital Outlay		\$8,526	\$5,208	\$4,000	\$3,620	\$4,900	\$4,900	\$4,900
Transfers								
013-130-630300	General Fund-Shared Expense	12,890	0	0	0	0	0	0
013-130-630400	CIF - Sewer	50,000	25,000	0	0	25,000	25,000	25,000
013-130-630425	CIF - City Hall Reserve	25,000	50,000	50,000	50,000	50,000	50,000	50,000
013-130-630600	Debt Service Fund	123,469	136,359	135,469	135,469	135,469	135,469	135,469
Total Transfers		\$211,359	\$211,359	\$185,469	\$185,469	\$210,469	\$210,469	\$210,469
Contingency								
013-130-640000	Contingency	0	0	25,869	0	144,209	144,209	144,209
Total Contingency		\$0	\$0	\$25,869	\$0	\$144,209	\$144,209	\$144,209
Total Requirements - Sewer Fund		\$689,007	\$678,672	\$710,874	\$696,910	\$889,514	\$889,514	\$889,514

Sewer Fund Revenues and Requirements

Resources	Actual 2016-17	Actual 2017-18	Adopted 2018-19	Estimate 2018-19	Proposed 2019-20	Approved 2019-20	Adopted 2019-20
Beginning Fund Balance	130,056	31,899	374	(11,126)	35,414	35,414	35,414
Revenues	590,850	635,647	710,500	743,450	854,100	854,100	854,100
Transfers	0	0	0	0	0	0	0
Total Resources	\$720,906	\$667,546	\$710,874	\$732,324	\$889,514	\$889,514	\$889,514
Requirements							
Personal Services	211,901	239,205	265,736	262,100	265,736	265,736	265,736
Material and Services	257,221	222,900	229,800	245,721	264,200	264,200	264,200
Capital Outlay	8,526	5,208	4,000	3,620	4,900	4,900	4,900
Transfers	211,359	211,359	185,469	185,469	210,469	210,469	210,469
Contingency	0	0	25,869	0	144,209	144,209	144,209
Total Requirements	\$689,007	\$678,672	\$710,874	\$696,910	\$889,514	\$889,514	\$889,514
Over/Under (+/-)	31,899	(11,126)	0	35,414	0	0	0
Ending Fund Balance	\$31,899	(\$11,126)	\$0	\$35,414	\$0	\$0	\$0



FY20
Annual Budget
Capital Improvement Fund



Capital Improvement Fund

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
017-000-300000	Beginning Fund Balance	408,265	348,774	689,120	503,894	327,582	327,582	327,582
Revenues								
017-000-400400	Interest	4,600	9,916	7,500	15,000	10,000	10,000	10,000
017-000-406001	Intergovernmental	82,936	0	0		73,731	73,731	73,731
017-000-407000	Grants	125,000		1,410,000	210,000	4,990,000	4,990,000	4,990,000
017-000-400525	Loans	257,445	1,050,775	3,890,000	81,000	0	0	0
017-000-400008	Donations	0	-16,791	0	0	0	0	0
017-000-420700	Miscellaneous	60,328		0	0	0	0	0
Total Revenues		530,309	1,043,900	5,307,500	306,000	5,073,731	5,073,731	5,073,731
	Transfers In	225,000	275,000	346,400	346,400	1,005,000	1,005,000	1,005,000
Total Resources		1,163,574	1,667,674	6,343,020	1,156,294	6,406,313	6,406,313	6,406,313

Requirements								
	Facilities/Special Projects	60,615	18,592	4,249,281	150,000	620,000	620,000	620,000
	Parks Projects	68,184	86	0	0	50,000	50,000	50,000
	Transportation Projects	26,105	32,331	10,000	10,000	170,000	170,000	170,000
	Water Projects	639,276	1,045,560	1,720,000	564,712	5,010,000	5,010,000	5,010,000
	Sewer Projects	20,620	67,211	120,000	104,000	0	0	0
	Storm Projects	0	0	0	0	0	0	0
Sub-Total Requirements		814,800	1,163,780	6,099,281	828,712	5,850,000	5,850,000	5,850,000
	Transfers Out	0	0	150,000	0	0	0	0
017-174-640000	Contingency	0		93,739	0	556,313	556,313	556,313
Total Requirements		814,800	1,163,780	6,343,020	828,712	6,406,313	6,406,313	6,406,313

Capital Improvement Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Beginning Fund Balance	408,265	348,774	689,120	503,894	327,582	327,582	327,582
Revenues	530,309	1,043,900	5,307,500	306,000	5,073,731	5,073,731	5,073,731
Transfers	225,000	275,000	346,400	346,400	1,005,000	1,005,000	1,005,000
Total Resources	\$1,163,574	\$1,667,674	\$6,343,020	\$1,156,294	\$6,406,313	\$6,406,313	\$6,406,313

Requirements							
	Material and Services	814,800	1,163,780	6,099,281	828,712	5,850,000	5,850,000
	Transfers	0	0	150,000	0	0	0
	Contingency	0	0	93,739	0	556,313	556,313
Total Requirements	\$814,800	\$1,163,780	\$6,343,020	\$828,712	\$6,406,313	\$6,406,313	\$6,406,313
Over/Under (+/-)	348,774	503,894	0	327,582	0	0	0
Ending Fund Balance	\$348,774	\$503,894	\$0	\$327,582	\$0	\$0	\$0



FY20
Annual Budget
System Development Fund



Water System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
020-000-400100	Beginning Fund Balance	297,836	434,574	628,194	673,942	299,487	299,487	299,487
Revenues								
020-000-400400	Interest	914	1,860	1,500	3,000	2,000	2,000	2,000
020-000-400410	Reimbursement	94,306	205,827	77,760	15,555	25,925	25,925	25,925
020-000-400425	Compliance	2,724	6,009	2,280	453	755	755	755
020-000-403800	Water Receipts/Improvements	39,400	86,508	32,685	6,537	10,895	10,895	10,895
Revenues		\$137,344	\$300,204	\$114,225	\$25,545	\$39,575	\$39,575	\$39,575
020-000-403775	Transfers: Water Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$137,344	\$300,204	\$114,225	\$25,545	\$39,575	\$39,575	\$39,575
Total Resources		\$435,180	\$734,778	\$742,419	\$699,487	\$339,062	\$339,062	\$339,062

Water System Development Fund Requirements

Material and Services								
020-200-608050	Material and Services	606	0	0	0	0	0	0
020-200-600905	Improvement	0	0	8,333	0	8,333	8,333	8,333
020-200-600910	Reimbursement	0	0	8,333	0	8,333	8,333	8,333
020-200-600925	Compliance	0	0	8,334	0	8,334	8,334	8,334
Total Material and Services		\$606	\$0	\$25,000	\$0	\$25,000	\$25,000	\$25,000
Capital Outlay								
020-200-630100	Water Projects	0	60,836	400,000	400,000	314,062	314,062	314,062
Total Capital Outlay		\$0	\$60,836	\$400,000	\$400,000	\$314,062	\$314,062	\$314,062
Transfers								
		0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
020-000-650000	Operating Contingency	0	0	317,419	0	0	0	0
Total Contingency		\$0	\$0	\$317,419	\$0	\$0	\$0	\$0

Water SD Fund Revenues and Requirements

	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Beginning Fund Balance	297,836	434,574	628,194	673,942	299,487	299,487	299,487
Revenues	137,344	300,204	114,225	25,545	39,575	39,575	39,575
Transfers	0	0	0	0	0	0	0
Total Resources	\$435,180	\$734,778	\$742,419	\$699,487	\$339,062	\$339,062	\$339,062
Requirements							
Material and Services	606	0	25,000	0	25,000	25,000	25,000
Capital Outlay	0	60,836	400,000	400,000	314,062	314,062	314,062
Transfers	0	0	0	0	0	0	0
Contingency	0	0	317,419	0	0	0	0
Total Requirements	\$606	\$60,836	\$742,419	\$400,000	\$339,062	\$339,062	\$339,062
Over/Under (+/-)	434,574	673,942	0	299,487	0	0	0
Ending Fund Balance	\$434,574	\$673,942	\$0	\$299,487	\$0	\$0	\$0

Sewer System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
020-000-400110	Beginning Fund Balance	545,087	663,465	875,290	935,903	936,203	936,203	936,203
Revenues								
020-000-400405	Interest	914	1,859	1,500	300	2,000	2,000	2,000
020-000-403801	SDC Receipts	117,464	270,579	103,110	25,000	68,740	68,740	68,740
Revenues		\$118,378	\$272,438	\$104,610	\$25,300	\$70,740	\$70,740	\$70,740
020-000-403802	Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$118,378	\$272,438	\$104,610	\$25,300	\$70,740	\$70,740	\$70,740
Total Resources		\$663,465	\$935,903	\$979,900	\$961,203	\$1,006,943	\$1,006,943	\$1,006,943

Sewer System Development Fund Requirements

Material and Services								
020-200-608000	Professional Services	0	0	25,000	25,000	25,000	25,000	25,000
Total Material and Services		\$0	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Capital Outlay								
020-200-630200	Sewer Improvement Projects	0	0	450,000	0	981,943	981,943	981,943
Total Capital Outlay		\$0	\$0	\$450,000	\$0	\$981,943	\$981,943	\$981,943
Transfers								
020-200-630400	Transfers Out	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
020-200-650100	Contingency	0	0	504,900	0	0	0	0
Total Contingency		\$0	\$0	\$504,900	\$0	\$0	\$0	\$0

Sewer SD Fund Revenues and Requirements

	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Beginning Fund Balance	545,087	663,465	875,290	935,903	936,203	936,203	936,203
Revenues	118,378	272,438	104,610	25,300	70,740	70,740	70,740
Transfers	0	0	0	0	0	0	0
Total Resources	\$663,465	\$935,903	\$979,900	\$961,203	\$1,006,943	\$1,006,943	\$1,006,943
Requirements							
Material and Services	0	0	25,000	25,000	25,000	25,000	25,000
Capital Outlay	0	0	450,000	0	981,943	981,943	981,943
Transfers	0	0	0	0	0	0	0
Contingency	0	0	504,900	0	0	0	0
Total Requirements	\$0	\$0	\$979,900	\$25,000	\$1,006,943	\$1,006,943	\$1,006,943
Over/Under (+/-)	663,465	935,903	0	936,203	0	0	0
Ending Fund Balance	\$663,465	\$935,903	\$0	\$936,203	\$0	\$0	\$0

Transportation System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
020-000-400115	Beginning Fund Balance	138,978	190,800	303,182	328,158	332,158	332,158	332,158
Revenues								
020-000-400411	Interest	914	1,859	1,500	3,000	2,000	2,000	2,000
020-000-403805	Transportation Receipts	50,908	135,499	52,965	11,000	40,000	40,000	40,000
Revenues		\$51,822	\$137,358	\$54,465	\$14,000	\$42,000	\$42,000	\$42,000
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$51,822	\$137,358	\$54,465	\$14,000	\$42,000	\$42,000	\$42,000
Total Resources		\$190,800	\$328,158	\$357,647	\$342,158	\$374,158	\$374,158	\$374,158

Transportation System Development Fund Requirements

Material and Services								
020-200-608100	Professional Services	0	0	10,000	10,000	20,000	20,000	20,000
Total Material and Services		\$0	\$0	\$10,000	\$10,000	\$20,000	\$20,000	\$20,000
Capital Outlay								
020-200-630300	Transportation Projects	0	0	300,000	0	329,158	329,158	329,158
Total Capital Outlay		\$0	\$0	\$300,000	\$0	\$329,158	\$329,158	\$329,158
Transfers								
020-200-620500	Transfers Out	0	0	0	0	25,000	25,000	25,000
Total Transfers		\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$25,000
Contingency								
020-200-650200	Contingency	0	0	47,647	0	0	0	0
Total Contingency		\$0	\$0	\$47,647	\$0	\$0	\$0	\$0

Transportation SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Beginning Fund Balance	138,978	190,800	303,182	328,158	332,158	332,158	332,158
Revenues	51,822	137,358	54,465	14,000	42,000	42,000	42,000
Transfers	0	0	0	0	0	0	0
Total Resources	\$190,800	\$328,158	\$357,647	\$342,158	\$374,158	\$374,158	\$374,158
Requirements							
Material and Services	0	0	10,000	10,000	20,000	20,000	20,000
Capital Outlay	0	0	300,000	0	329,158	329,158	329,158
Transfers	0	0	0	0	25,000	25,000	25,000
Contingency	0	0	47,647	0	0	0	0
Total Requirements	\$0	\$0	\$357,647	\$10,000	\$374,158	\$374,158	\$374,158
Over/Under (+/-)	190,800	328,158	0	332,158	0	0	0
Ending Fund Balance	\$190,800	\$328,158	\$0	\$332,158	\$0	\$0	\$0

Parks SD Fund Revenues and Requirements

	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Beginning Fund Balance	12,177	31,709	87,502	100,340	88,900	88,900	88,900
Revenues	19,880	68,631	29,130	8,560	21,000	21,000	21,000
Transfers	0	0	0	0	0	0	0
Total Resources	\$32,057	\$100,340	\$116,632	\$108,900	\$109,900	\$109,900	\$109,900
Requirements							
Material and Services	348	0	0	0	0	0	0
Capital Outlay	0	0	116,632	20,000	84,900	84,900	84,900
Transfers	0	0	0	0	25,000	25,000	25,000
Contingency	0	0	0	0	0	0	0
Total Requirements	\$348	\$0	\$116,632	\$20,000	\$109,900	\$109,900	\$109,900
Over/Under (+/-)	31,709	100,340	0	88,900	0	0	0
Ending Fund Balance	\$31,709	\$100,340	\$0	\$88,900	\$0	\$0	\$0

Stormwater SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Beginning Fund Balance	152,792	170,870	222,512	245,471	236,081	236,081	236,081
Revenues	25,078	74,601	31,095	6,420	14,000	14,000	14,000
Transfers	0	0	0	0	0	0	0
Total Resources	\$177,870	\$245,471	\$253,607	\$251,891	\$250,081	\$250,081	\$250,081
Requirements							
Material and Services	0	0	15,000	0	15,000	15,000	15,000
Capital Outlay	7,000	0	222,797	0	235,081	235,081	235,081
Transfers	0	0	15,810	15,810	0	0	0
Contingency	0	0	0	0	0	0	0
Total Requirements	\$7,000	\$0	\$253,607	\$15,810	\$250,081	\$250,081	\$250,081
Over/Under (+/-)	170,870	245,471	0	236,081	0	0	0
Ending Fund Balance	\$170,870	\$245,471	\$0	\$236,081	\$0	\$0	\$0

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Beginning Fund Balance	1,146,870	1,491,418	2,116,680	2,283,814	1,892,829	1,892,829	1,892,829
Total Revenues	352,502	853,232	333,525	79,825	187,315	187,315	187,315
Total SD Resources Avail.	1,499,372	2,344,650	2,450,205	2,363,639	2,080,144	2,080,144	2,080,144

Requirements							
Material and Services	954	0	75,000	35,000	85,000	85,000	85,000
Capital Outlay	7,000	60,836	1,489,429	420,000	1,945,144	1,945,144	1,945,144
Transfers	0	0	15,810	15,810	50,000	50,000	50,000
Contingency	0	0	869,966	0	0	0	0
Total SD Requirements	7,954	60,836	2,450,205	470,810	2,080,144	2,080,144	2,080,144



**FY20
Annual Budget
GO Bond 2015 Fund**



GO Bond 2015 - Pool Project

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
024-000-300000	Beginning Fund Balance	288,584	4,280	3,865	5,012	7,821	7,821	7,821
Revenues								
024-000-400200	Current Property Tax	52,868	60,011	56,000	61,500	58,000	58,000	58,000
024-000-400300	Delinquent Property Tax	616	521	300	1,181	500	500	500
024-000-400400	Interest	965	72	0	0	0	0	0
024-000-402000	Donations	671	0	0	0	0	0	0
Total Revenues		55,120	60,604	56,300	62,681	58,500	58,500	58,500
Total Resources		\$343,704	\$64,884	\$60,165	\$67,693	\$66,321	\$66,321	\$66,321

GO Bond Fund 2015 - Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Debt Service								
024-240-610000	Western Alliance - Principal	20,000	25,000	25,000	25,000	30,000	30,000	30,000
024-240-620500	Western Alliance - Interest	35,626	34,872	33,930	34,872	32,987	32,987	32,987
Total Debt Service		\$55,626	\$59,872	\$58,930	\$59,872	\$62,987	\$62,987	\$62,987
Restricted for Future Debt								
024-240-610000	Restricted for Future Debt	0	0	0	7,821	3,334	3,334	3,334
Total Restriction		\$0	\$0	\$0	\$7,821	\$3,334	\$3,334	\$3,334

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Contingency								
024-240-610000	Contingency	0	0	1,235	0	0	0	0
Total Contingency		\$0	\$0	\$1,235	\$0	\$0	\$0	\$0
Total Requirements - GO Bond 2015		\$55,626	\$59,872	\$60,165	\$59,872	\$62,987	\$62,987	\$62,987

GO 2015 - Pool Project Bond Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
	Beginning Fund Balance	288,584	4,280	3,865	5,012	7,821	7,821	7,821
	Revenues	55,120	60,604	56,300	62,681	58,500	58,500	58,500
Total Resources		\$343,704	\$64,884	\$60,165	\$67,693	\$66,321	\$66,321	\$66,321

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Requirements								
	Debt Service	55,626	59,872	58,930	59,872	62,987	62,987	62,987
	Restricted	0	0	0	7,821	3,334	3,334	3,334
	Contingency	0	0	1,235	0	0	0	0
Total Requirements		\$55,626	\$59,872	\$60,165	\$67,693	\$66,321	\$66,321	\$66,321
Over/Under (+/-)								
	Ending Fund Balance	\$288,078	\$5,012	\$0	\$0	\$0	\$0	\$0



**FY20
Annual Budget
Debt Service Fund**



Debt Service Fund Revenue

		Actual 2016-17	Actual 2017-18	Adopted 2018-19	Estimate 2018-19	Proposed 2019-20	Approved 2019-20	Adopted 2019-20
Resources								
026-000-300000	Beginning Fund Balance	\$158,645	\$172,144	\$158,645	\$166,227	\$166,227	\$166,227	\$166,227
Revenues								
026-000-403700	Transfer: General Fund	31,063	31,063	31,063	31,063	191,063	191,063	191,063
026-000-403800	Transfer: Water Fund	163,815	166,677	224,348	224,348	226,972	226,972	226,972
026-000-403900	Transfer: Sewer Fund	123,469	123,469	135,469	135,469	135,469	135,469	135,469
Total Transfers		\$318,347	\$321,209	\$390,880	\$390,880	\$553,504	\$553,504	\$553,504
Total Resources		\$476,992	\$493,353	\$549,525	\$557,107	\$719,731	\$719,731	\$719,731

Debt Service Fund Requirements

		Actual 2016-17	Actual 2017-18	Adopted 2018-19	Estimate 2018-19	Proposed 2019-20	Approved 2019-20	Adopted 2019-20
Debt Service								
026-260-620415	IFA Loan - Water	0	0	60,000	60,000	60,000	60,000	60,000
026-260-620420	IFA Loan - Wastewater Fac.	0	0	12,000	12,000	12,000	12,000	12,000
026-260-620500	Water Bond Series 2007 (Prin.)	45,000	50,000	50,000	50,000	55,000	55,000	55,000
026-260-620535	Citizens Bank - Principal	18,271	19,636	20,854	20,854	133,745	133,745	133,745
026-260-620545	Citizens Bank - Interest	12,791	11,426	10,209	10,209	57,318	57,318	57,318
026-260-620550	Water Bond Series 2007 (Int.)	31,623	29,485	27,110	27,110	24,735	24,735	24,735
026-260-620600	OBDD SWRL S99099 (Prin.)	73,976	74,716	75,463	75,463	76,217	76,217	76,217
026-260-620610	OBDD SWRL S99099 (Int.)	12,767	12,027	11,280	11,280	10,525	10,525	10,525
026-260-620660	Bond Fees	450	450	495	495	495	495	495
026-260-620700	OBDD Y09002-Swr. (Prin.)	51,444	54,012	56,707	56,707	59,536	59,536	59,536
026-260-620710	OBDD Y09002-Swr. (Int.)	72,025	69,457	66,762	66,762	63,933	63,933	63,933
Total Debt Service		\$318,347	\$321,209	\$390,880	\$390,880	\$553,504	\$553,504	\$553,504
Restricted								
	Restricted	0	0	158,645	0	166,227	166,227	166,227
Total Restricted		\$0	\$0	\$158,645	\$0	\$166,227	\$166,227	\$166,227

Debt Service Fund Revenues and Requirements

		Actual 2016-17	Actual 2017-18	Adopted 2018-19	Estimate 2018-19	Proposed 2019-20	Approved 2019-20	Adopted 2019-20
Resources								
	Beginning Fund Balance	158,645	172,144	158,645	166,227	166,227	166,227	166,227
	Transfers	318,347	321,209	390,880	390,880	553,504	553,504	553,504
Total Resources		\$476,992	\$493,353	\$549,525	\$557,107	\$719,731	\$719,731	\$719,731
Requirements								
	Debt Service	318,347	321,209	390,880	390,880	553,504	553,504	553,504
	Restricted	0	0	158,645	0	166,227	166,227	166,227
Total Requirements		\$318,347	\$321,209	\$549,525	\$390,880	\$719,731	\$719,731	\$719,731
Over/Under (+/-)		158,645	172,144	0	166,227	0	0	0
Ending Fund Balance		\$158,645	\$172,144	\$0	\$166,227	\$0	\$0	\$0



**FY20
Annual Budget
VERF Fund**



Vehicle/Equipment Replacement Fund		Acutal	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Resources								
027-000-300000	Beginning Fund Balance	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749
Revenues								
027-000-400400	Interest	0	0	0	0	0	0	0
027-000-420420	Equipment Reserve	0	0	0	0	0	0	0
027-000-423423	Sewer Reserve	0	0	0	0	0	0	0
Revenues		0	0	0	0	0	0	0
027-000-401420	Transfers In	0	0	0	0	0	0	0
027-000-440400	Trans: Swr SDC/Swr Res	0	0	0	0	0	0	0
Transfers		0	0	0	0	0	0	0
Total Revenues		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Resources		\$56,749	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749

Vehicle/Equipment Replacement Fund Requirements

Capital Outlay								
027-127-620500	PW Replacement Truck	0	0	0	0	56,749	56,749	56,749
Total Capital Outlay		\$0	\$0	\$0	\$0	\$56,749	\$56,749	\$56,749
Transfers								
Transfers Out								
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
027-127-640000	Contingency	56,749	0	0	0	0	0	0
Total Contingency		\$56,749	\$0	\$0	\$0	\$0	\$0	\$0

Vehicle/Equipment Replacement Fund Revenues and Requirements

		Acutal	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2019-20
Resources								
	Beginning Fund Balance	56,749	56,749	56,749	56,749	56,749	56,749	56,749
	Revenues	0	0	0	0	0	0	0
	Transfers	0	0	0	0	0	0	0
Total Resources		\$56,749	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749	\$56,749
Requirements								
	Capital Outlay	0	0	0	0	56,749	56,749	56,749
	Transfers	0	0	0	0	0	0	0
	Contingency	56,749	0	0	0	0	0	0
Total Requirements		\$56,749	\$0	\$0	\$0	\$56,749	\$56,749	\$56,749
Over/Under (+/-)		0	56,749	56,749	56,749	0	0	0
Ending Fund Balance		\$0	\$56,749	\$56,749	\$56,749	\$0	\$0	\$0



FY20
Annual Budget
Appendices

**City of Carlton
Compensation Schedule - Fiscal Year 2020**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
1	YEARLY	27,999.22	28,699.20	29,416.68	30,152.10	30,905.90	31,678.55	32,470.52	33,282.28	34,114.34	34,967.19	35,841.37
	MONTHLY	2,333.27	2,391.60	2,451.39	2,512.68	2,575.49	2,639.88	2,705.88	2,773.52	2,842.86	2,913.93	2,986.78
	BI-MONTHLY	1166.63	1195.80	1225.70	1256.34	1287.75	1319.94	1352.94	1386.76	1421.43	1456.97	1493.39
	HOURLY	13.4612	13.7977	14.1426	14.4962	14.8586	15.2301	15.6108	16.0011	16.4011	16.8112	17.2314
2	YEARLY	28,699.20	29,416.68	30,152.10	30,905.90	31,678.55	32,470.52	33,282.28	34,114.34	34,967.19	35,841.37	36,737.41
	MONTHLY	2,391.60	2,451.39	2,512.68	2,575.49	2,639.88	2,705.88	2,773.52	2,842.86	2,913.93	2,986.78	3,061.45
	BI-MONTHLY	1195.80	1225.70	1256.34	1287.75	1319.94	1352.94	1386.76	1421.43	1456.97	1493.39	1530.73
	HOURLY	13.7977	14.1426	14.4962	14.8586	15.2301	15.6108	16.0011	16.4011	16.8112	17.2314	17.6622
3	YEARLY	29,416.68	30,152.10	30,905.90	31,678.55	32,470.52	33,282.28	34,114.34	34,967.19	35,841.37	36,737.41	37,655.84
	MONTHLY	2,451.39	2,512.68	2,575.49	2,639.88	2,705.88	2,773.52	2,842.86	2,913.93	2,986.78	3,061.45	3,137.99
	BI-MONTHLY	1225.70	1256.34	1287.75	1319.94	1352.94	1386.76	1421.43	1456.97	1493.39	1530.73	1568.99
	HOURLY	14.1426	14.4962	14.8586	15.2301	15.6108	16.0011	16.4011	16.8112	17.2314	17.6622	18.1038
4	YEARLY	30,152.10	30,905.90	31,678.55	32,470.52	33,282.28	34,114.34	34,967.19	35,841.37	36,737.41	37,655.84	38,597.24
	MONTHLY	2,512.68	2,575.49	2,639.88	2,705.88	2,773.52	2,842.86	2,913.93	2,986.78	3,061.45	3,137.99	3,216.44
	BI-MONTHLY	1256.34	1287.75	1319.94	1352.94	1386.76	1421.43	1456.97	1493.39	1530.73	1568.99	1608.22
	HOURLY	14.4962	14.8586	15.2301	15.6108	16.0011	16.4011	16.8112	17.2314	17.6622	18.1038	18.5564
5	YEARLY	30,905.90	31,678.55	32,470.52	33,282.28	34,114.34	34,967.19	35,841.37	36,737.41	37,655.84	38,597.24	39,562.17
	MONTHLY	2,575.49	2,639.88	2,705.88	2,773.52	2,842.86	2,913.93	2,986.78	3,061.45	3,137.99	3,216.44	3,296.85
	BI-MONTHLY	1287.75	1319.94	1352.94	1386.76	1421.43	1456.97	1493.39	1530.73	1568.99	1608.22	1648.42
	HOURLY	14.8586	15.2301	15.6108	16.0011	16.4011	16.8112	17.2314	17.6622	18.1038	18.5564	19.0203
6	YEARLY	31,678.55	32,470.52	33,282.28	34,114.34	34,967.19	35,841.37	36,737.41	37,655.84	38,597.24	39,562.17	40,551.22
	MONTHLY	2,639.88	2,705.88	2,773.52	2,842.86	2,913.93	2,986.78	3,061.45	3,137.99	3,216.44	3,296.85	3,379.27
	BI-MONTHLY	1319.94	1352.94	1386.76	1421.43	1456.97	1493.39	1530.73	1568.99	1608.22	1648.42	1689.63
	HOURLY	15.2301	15.6108	16.0011	16.4011	16.8112	17.2314	17.6622	18.1038	18.5564	19.0203	19.4958
7 Office Specialist Parks Maintenance	YEARLY	32,470.52	33,282.28	34,114.34	34,967.19	35,841.37	36,737.41	37,655.84	38,597.24	39,562.17	40,551.22	41,565.00
	MONTHLY	2,705.88	2,773.52	2,842.86	2,913.93	2,986.78	3,061.45	3,137.99	3,216.44	3,296.85	3,379.27	3,463.75
	BI-MONTHLY	1352.94	1386.76	1421.43	1456.97	1493.39	1530.73	1568.99	1608.22	1648.42	1689.63	1731.88
	HOURLY	15.6108	16.0011	16.4011	16.8112	17.2314	17.6622	18.1038	18.5564	19.0203	19.4958	19.9832
8	YEARLY	33,282.28	34,114.34	34,967.19	35,841.37	36,737.41	37,655.84	38,597.24	39,562.17	40,551.22	41,565.00	42,604.13
	MONTHLY	2,773.52	2,842.86	2,913.93	2,986.78	3,061.45	3,137.99	3,216.44	3,296.85	3,379.27	3,463.75	3,550.34
	BI-MONTHLY	1386.76	1421.43	1456.97	1493.39	1530.73	1568.99	1608.22	1648.42	1689.63	1731.88	1775.17
	HOURLY	16.0011	16.4011	16.8112	17.2314	17.6622	18.1038	18.5564	19.0203	19.4958	19.9832	20.4828
9	YEARLY	34,114.34	34,967.19	35,841.37	36,737.41	37,655.84	38,597.24	39,562.17	40,551.22	41,565.00	42,604.13	43,669.23
	MONTHLY	2,842.86	2,913.93	2,986.78	3,061.45	3,137.99	3,216.44	3,296.85	3,379.27	3,463.75	3,550.34	3,639.10
	BI-MONTHLY	1421.43	1456.97	1493.39	1530.73	1568.99	1608.22	1648.42	1689.63	1731.88	1775.17	1819.55
	HOURLY	16.4011	16.8112	17.2314	17.6622	18.1038	18.5564	19.0203	19.4958	19.9832	20.4828	20.9948
10	YEARLY	34,967.19	35,841.37	36,737.41	37,655.84	38,597.24	39,562.17	40,551.22	41,565.00	42,604.13	43,669.23	44,760.96
	MONTHLY	2,913.93	2,986.78	3,061.45	3,137.99	3,216.44	3,296.85	3,379.27	3,463.75	3,550.34	3,639.10	3,730.08
	BI-MONTHLY	1456.97	1493.39	1530.73	1568.99	1608.22	1648.42	1689.63	1731.88	1775.17	1819.55	1865.04
	HOURLY	16.8112	17.2314	17.6622	18.1038	18.5564	19.0203	19.4958	19.9832	20.4828	20.9948	21.5197
11 Utility-Court Clerk	YEARLY	35,841.37	36,737.41	37,655.84	38,597.24	39,562.17	40,551.22	41,565.00	42,604.13	43,669.23	44,760.96	45,879.99
	MONTHLY	2,986.78	3,061.45	3,137.99	3,216.44	3,296.85	3,379.27	3,463.75	3,550.34	3,639.10	3,730.08	3,823.33
	BI-MONTHLY	1493.39	1530.73	1568.99	1608.22	1648.42	1689.63	1731.88	1775.17	1819.55	1865.04	1911.67
	HOURLY	17.2314	17.6622	18.1038	18.5564	19.0203	19.4958	19.9832	20.4828	20.9948	21.5197	22.0577

**City of Carlton
Compensation Schedule - Fiscal Year 2020**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
12	YEARLY	36,737.41	37,655.84	38,597.24	39,562.17	40,551.22	41,565.00	42,604.13	43,669.23	44,760.96	45,879.99	47,026.99
	MONTHLY	3,061.45	3,137.99	3,216.44	3,296.85	3,379.27	3,463.75	3,550.34	3,639.10	3,730.08	3,823.33	3,918.92
	BI-MONTHLY	1530.73	1568.99	1608.22	1648.42	1689.63	1731.88	1775.17	1819.55	1865.04	1911.67	1959.46
	HOURLY	17.6622	18.1038	18.5564	19.0203	19.4958	19.9832	20.4828	20.9948	21.5197	22.0577	22.6091
13	YEARLY	37,655.84	38,597.24	39,562.17	40,551.22	41,565.00	42,604.13	43,669.23	44,760.96	45,879.99	47,026.99	48,202.66
	MONTHLY	3,137.99	3,216.44	3,296.85	3,379.27	3,463.75	3,550.34	3,639.10	3,730.08	3,823.33	3,918.92	4,016.89
	BI-MONTHLY	1568.99	1608.22	1648.42	1689.63	1731.88	1775.17	1819.55	1865.04	1911.67	1959.46	2008.44
	HOURLY	18.1038	18.5564	19.0203	19.4958	19.9832	20.4828	20.9948	21.5197	22.0577	22.6091	23.1744
14	YEARLY	38,597.24	39,562.17	40,551.22	41,565.00	42,604.13	43,669.23	44,760.96	45,879.99	47,026.99	48,202.66	49,407.73
	MONTHLY	3,216.44	3,296.85	3,379.27	3,463.75	3,550.34	3,639.10	3,730.08	3,823.33	3,918.92	4,016.89	4,117.31
	BI-MONTHLY	1608.22	1648.42	1689.63	1731.88	1775.17	1819.55	1865.04	1911.67	1959.46	2008.44	2058.66
	HOURLY	18.5564	19.0203	19.4958	19.9832	20.4828	20.9948	21.5197	22.0577	22.6091	23.1744	23.7537
15	YEARLY	39,562.17	40,551.22	41,565.00	42,604.13	43,669.23	44,760.96	45,879.99	47,026.99	48,202.66	49,407.73	50,642.92
	MONTHLY	3,296.85	3,379.27	3,463.75	3,550.34	3,639.10	3,730.08	3,823.33	3,918.92	4,016.89	4,117.31	4,220.24
	BI-MONTHLY	1648.42	1689.63	1731.88	1775.17	1819.55	1865.04	1911.67	1959.46	2008.44	2058.66	2110.12
	HOURLY	19.0203	19.4958	19.9832	20.4828	20.9948	21.5197	22.0577	22.6091	23.1744	23.7537	24.3476
16 Utility Worker I	YEARLY	40,551.22	41,565.00	42,604.13	43,669.23	44,760.96	45,879.99	47,026.99	48,202.66	49,407.73	50,642.92	51,909.00
	MONTHLY	3,379.27	3,463.75	3,550.34	3,639.10	3,730.08	3,823.33	3,918.92	4,016.89	4,117.31	4,220.24	4,325.75
	BI-MONTHLY	1689.63	1731.88	1775.17	1819.55	1865.04	1911.67	1959.46	2008.44	2058.66	2110.12	2162.87
	HOURLY	19.4958	19.9832	20.4828	20.9948	21.5197	22.0577	22.6091	23.1744	23.7537	24.3476	24.9562
17	YEARLY	41,565.00	42,604.13	43,669.23	44,760.96	45,879.99	47,026.99	48,202.66	49,407.73	50,642.92	51,909.00	53,206.72
	MONTHLY	3,463.75	3,550.34	3,639.10	3,730.08	3,823.33	3,918.92	4,016.89	4,117.31	4,220.24	4,325.75	4,433.89
	BI-MONTHLY	1731.88	1775.17	1819.55	1865.04	1911.67	1959.46	2008.44	2058.66	2110.12	2162.87	2216.95
	HOURLY	19.9832	20.4828	20.9948	21.5197	22.0577	22.6091	23.1744	23.7537	24.3476	24.9562	25.5802
18 Utility Worker 2	YEARLY	42,604.13	43,669.23	44,760.96	45,879.99	47,026.99	48,202.66	49,407.73	50,642.92	51,909.00	53,206.72	54,536.89
	MONTHLY	3,550.34	3,639.10	3,730.08	3,823.33	3,918.92	4,016.89	4,117.31	4,220.24	4,325.75	4,433.89	4,544.74
	BI-MONTHLY	1775.17	1819.55	1865.04	1911.67	1959.46	2008.44	2058.66	2110.12	2162.87	2216.95	2272.37
	HOURLY	20.4828	20.9948	21.5197	22.0577	22.6091	23.1744	23.7537	24.3476	24.9562	25.5802	26.2197
19	YEARLY	43,669.23	44,760.96	45,879.99	47,026.99	48,202.66	49,407.73	50,642.92	51,909.00	53,206.72	54,536.89	55,900.31
	MONTHLY	3,639.10	3,730.08	3,823.33	3,918.92	4,016.89	4,117.31	4,220.24	4,325.75	4,433.89	4,544.74	4,658.36
	BI-MONTHLY	1819.55	1865.04	1911.67	1959.46	2008.44	2058.66	2110.12	2162.87	2216.95	2272.37	2329.18
	HOURLY	20.9948	21.5197	22.0577	22.6091	23.1744	23.7537	24.3476	24.9562	25.5802	26.2197	26.8751
20	YEARLY	44,760.96	45,879.99	47,026.99	48,202.66	49,407.73	50,642.92	51,909.00	53,206.72	54,536.89	55,900.31	57,297.82
	MONTHLY	3,730.08	3,823.33	3,918.92	4,016.89	4,117.31	4,220.24	4,325.75	4,433.89	4,544.74	4,658.36	4,774.82
	BI-MONTHLY	1865.04	1911.67	1959.46	2008.44	2058.66	2110.12	2162.87	2216.95	2272.37	2329.18	2387.41
	HOURLY	21.5197	22.0577	22.6091	23.1744	23.7537	24.3476	24.9562	25.5802	26.2197	26.8751	27.5470
21 Economic?Planning	YEARLY	45,879.99	47,026.99	48,202.66	49,407.73	50,642.92	51,909.00	53,206.72	54,536.89	55,900.31	57,297.82	58,730.26
	MONTHLY	3,823.33	3,918.92	4,016.89	4,117.31	4,220.24	4,325.75	4,433.89	4,544.74	4,658.36	4,774.82	4,894.19
	BI-MONTHLY	1911.67	1959.46	2008.44	2058.66	2110.12	2162.87	2216.95	2272.37	2329.18	2387.41	2447.09
	HOURLY	22.0577	22.6091	23.1744	23.7537	24.3476	24.9562	25.5802	26.2197	26.8751	27.5470	28.2357
22 Water Plant Operator	YEARLY	47,026.99	48,202.66	49,407.73	50,642.92	51,909.00	53,206.72	54,536.89	55,900.31	57,297.82	58,730.26	60,198.52
	MONTHLY	3,918.92	4,016.89	4,117.31	4,220.24	4,325.75	4,433.89	4,544.74	4,658.36	4,774.82	4,894.19	5,016.54
	BI-MONTHLY	1959.46	2008.44	2058.66	2110.12	2162.87	2216.95	2272.37	2329.18	2387.41	2447.09	2508.27
	HOURLY	22.6091	23.1744	23.7537	24.3476	24.9562	25.5802	26.2197	26.8751	27.5470	28.2357	28.9416

**City of Carlton
Compensation Schedule - Fiscal Year 2020**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
23	YEARLY	48,202.66	49,407.73	50,642.92	51,909.00	53,206.72	54,536.89	55,900.31	57,297.82	58,730.26	60,198.52	61,703.48
	MONTHLY	4,016.89	4,117.31	4,220.24	4,325.75	4,433.89	4,544.74	4,658.36	4,774.82	4,894.19	5,016.54	5,141.96
	BI-MONTHLY	2008.44	2058.66	2110.12	2162.87	2216.95	2272.37	2329.18	2387.41	2447.09	2508.27	2570.98
	HOURLY	23.1744	23.7537	24.3476	24.9562	25.5802	26.2197	26.8751	27.5470	28.2357	28.9416	29.6651
24	YEARLY	49,407.73	50,642.92	51,909.00	53,206.72	54,536.89	55,900.31	57,297.82	58,730.26	60,198.52	61,703.48	63,246.07
	MONTHLY	4,117.31	4,220.24	4,325.75	4,433.89	4,544.74	4,658.36	4,774.82	4,894.19	5,016.54	5,141.96	5,270.51
	BI-MONTHLY	2058.66	2110.12	2162.87	2216.95	2272.37	2329.18	2387.41	2447.09	2508.27	2570.98	2635.25
	HOURLY	23.7537	24.3476	24.9562	25.5802	26.2197	26.8751	27.5470	28.2357	28.9416	29.6651	30.4068
25 Police Officer	YEARLY	50,642.92	51,909.00	53,206.72	54,536.89	55,900.31	57,297.82	58,730.26	60,198.52	61,703.48	63,246.07	64,827.22
	MONTHLY	4,220.24	4,325.75	4,433.89	4,544.74	4,658.36	4,774.82	4,894.19	5,016.54	5,141.96	5,270.51	5,402.27
	BI-MONTHLY	2110.12	2162.87	2216.95	2272.37	2329.18	2387.41	2447.09	2508.27	2570.98	2635.25	2701.13
	HOURLY	24.3476	24.9562	25.5802	26.2197	26.8751	27.5470	28.2357	28.9416	29.6651	30.4068	31.1669
26	YEARLY	51,909.00	53,206.72	54,536.89	55,900.31	57,297.82	58,730.26	60,198.52	61,703.48	63,246.07	64,827.22	66,447.90
	MONTHLY	4,325.75	4,433.89	4,544.74	4,658.36	4,774.82	4,894.19	5,016.54	5,141.96	5,270.51	5,402.27	5,537.33
	BI-MONTHLY	2162.87	2216.95	2272.37	2329.18	2387.41	2447.09	2508.27	2570.98	2635.25	2701.13	2768.66
	HOURLY	24.9562	25.5802	26.2197	26.8751	27.5470	28.2357	28.9416	29.6651	30.4068	31.1669	31.9461
27	YEARLY	53,206.72	54,536.89	55,900.31	57,297.82	58,730.26	60,198.52	61,703.48	63,246.07	64,827.22	66,447.90	68,109.10
	MONTHLY	4,433.89	4,544.74	4,658.36	4,774.82	4,894.19	5,016.54	5,141.96	5,270.51	5,402.27	5,537.33	5,675.76
	BI-MONTHLY	2216.95	2272.37	2329.18	2387.41	2447.09	2508.27	2570.98	2635.25	2701.13	2768.66	2837.88
	HOURLY	25.5802	26.2197	26.8751	27.5470	28.2357	28.9416	29.6651	30.4068	31.1669	31.9461	32.7448
28	YEARLY	54,536.89	55,900.31	57,297.82	58,730.26	60,198.52	61,703.48	63,246.07	64,827.22	66,447.90	68,109.10	69,811.83
	MONTHLY	4,544.74	4,658.36	4,774.82	4,894.19	5,016.54	5,141.96	5,270.51	5,402.27	5,537.33	5,675.76	5,817.65
	BI-MONTHLY	2272.37	2329.18	2387.41	2447.09	2508.27	2570.98	2635.25	2701.13	2768.66	2837.88	2908.83
	HOURLY	26.2197	26.8751	27.5470	28.2357	28.9416	29.6651	30.4068	31.1669	31.9461	32.7448	33.5634
29	YEARLY	55,900.31	57,297.82	58,730.26	60,198.52	61,703.48	63,246.07	64,827.22	66,447.90	68,109.10	69,811.83	71,557.12
	MONTHLY	4,658.36	4,774.82	4,894.19	5,016.54	5,141.96	5,270.51	5,402.27	5,537.33	5,675.76	5,817.65	5,963.09
	BI-MONTHLY	2329.18	2387.41	2447.09	2508.27	2570.98	2635.25	2701.13	2768.66	2837.88	2908.83	2981.55
	HOURLY	26.8751	27.5470	28.2357	28.9416	29.6651	30.4068	31.1669	31.9461	32.7448	33.5634	34.4025
30	YEARLY	57,297.82	58,730.26	60,198.52	61,703.48	63,246.07	64,827.22	66,447.90	68,109.10	69,811.83	71,557.12	73,346.05
	MONTHLY	4,774.82	4,894.19	5,016.54	5,141.96	5,270.51	5,402.27	5,537.33	5,675.76	5,817.65	5,963.09	6,112.17
	BI-MONTHLY	2387.41	2447.09	2508.27	2570.98	2635.25	2701.13	2768.66	2837.88	2908.83	2981.55	3056.09
	HOURLY	27.5470	28.2357	28.9416	29.6651	30.4068	31.1669	31.9461	32.7448	33.5634	34.4025	35.2625
31	YEARLY	58,730.26	60,198.52	61,703.48	63,246.07	64,827.22	66,447.90	68,109.10	69,811.83	71,557.12	73,346.05	75,179.70
	MONTHLY	4,894.19	5,016.54	5,141.96	5,270.51	5,402.27	5,537.33	5,675.76	5,817.65	5,963.09	6,112.17	6,264.98
	BI-MONTHLY	2447.09	2508.27	2570.98	2635.25	2701.13	2768.66	2837.88	2908.83	2981.55	3056.09	3132.49
	HOURLY	28.2357	28.9416	29.6651	30.4068	31.1669	31.9461	32.7448	33.5634	34.4025	35.2625	36.1441
32	YEARLY	60,198.52	61,703.48	63,246.07	64,827.22	66,447.90	68,109.10	69,811.83	71,557.12	73,346.05	75,179.70	77,059.20
	MONTHLY	5,016.54	5,141.96	5,270.51	5,402.27	5,537.33	5,675.76	5,817.65	5,963.09	6,112.17	6,264.98	6,421.60
	BI-MONTHLY	2508.27	2570.98	2635.25	2701.13	2768.66	2837.88	2908.83	2981.55	3056.09	3132.49	3210.80
	HOURLY	28.9416	29.6651	30.4068	31.1669	31.9461	32.7448	33.5634	34.4025	35.2625	36.1441	37.0477
33	YEARLY	61,703.48	63,246.07	64,827.22	66,447.90	68,109.10	69,811.83	71,557.12	73,346.05	75,179.70	77,059.20	78,985.68
	MONTHLY	5,141.96	5,270.51	5,402.27	5,537.33	5,675.76	5,817.65	5,963.09	6,112.17	6,264.98	6,421.60	6,582.14
	BI-MONTHLY	2570.98	2635.25	2701.13	2768.66	2837.88	2908.83	2981.55	3056.09	3132.49	3210.80	3291.07
	HOURLY	29.6651	30.4068	31.1669	31.9461	32.7448	33.5634	34.4025	35.2625	36.1441	37.0477	37.9739

**City of Carlton
Compensation Schedule - Fiscal Year 2020**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
34	YEARLY	63,246.07	64,827.22	66,447.90	68,109.10	69,811.83	71,557.12	73,346.05	75,179.70	77,059.20	78,985.68	80,960.32
	MONTHLY	5,270.51	5,402.27	5,537.33	5,675.76	5,817.65	5,963.09	6,112.17	6,264.98	6,421.60	6,582.14	6,746.69
	BI-MONTHLY	2635.25	2701.13	2768.66	2837.88	2908.83	2981.55	3056.09	3132.49	3210.80	3291.07	3373.35
	HOURLY	30.4068	31.1669	31.9461	32.7448	33.5634	34.4025	35.2625	36.1441	37.0477	37.9739	38.9232
35	YEARLY	64,827.22	66,447.90	68,109.10	69,811.83	71,557.12	73,346.05	75,179.70	77,059.20	78,985.68	80,960.32	82,984.32
	MONTHLY	5,402.27	5,537.33	5,675.76	5,817.65	5,963.09	6,112.17	6,264.98	6,421.60	6,582.14	6,746.69	6,915.36
	BI-MONTHLY	2701.13	2768.66	2837.88	2908.83	2981.55	3056.09	3132.49	3210.80	3291.07	3373.35	3457.68
	HOURLY	31.1669	31.9461	32.7448	33.5634	34.4025	35.2625	36.1441	37.0477	37.9739	38.9232	39.8963
36	YEARLY	66,447.90	68,109.10	69,811.83	71,557.12	73,346.05	75,179.70	77,059.20	78,985.68	80,960.32	82,984.32	85,058.93
	MONTHLY	5,537.33	5,675.76	5,817.65	5,963.09	6,112.17	6,264.98	6,421.60	6,582.14	6,746.69	6,915.36	7,088.24
	BI-MONTHLY	2768.66	2837.88	2908.83	2981.55	3056.09	3132.49	3210.80	3291.07	3373.35	3457.68	3544.12
	HOURLY	31.9461	32.7448	33.5634	34.4025	35.2625	36.1441	37.0477	37.9739	38.9232	39.8963	40.8937
37	YEARLY	68,109.10	69,811.83	71,557.12	73,346.05	75,179.70	77,059.20	78,985.68	80,960.32	82,984.32	85,058.93	87,185.41
	MONTHLY	5,675.76	5,817.65	5,963.09	6,112.17	6,264.98	6,421.60	6,582.14	6,746.69	6,915.36	7,088.24	7,265.45
	BI-MONTHLY	2837.88	2908.83	2981.55	3056.09	3132.49	3210.80	3291.07	3373.35	3457.68	3544.12	3632.73
	HOURLY	32.7448	33.5634	34.4025	35.2625	36.1441	37.0477	37.9739	38.9232	39.8963	40.8937	41.9161
38	YEARLY	69,811.83	71,557.12	73,346.05	75,179.70	77,059.20	78,985.68	80,960.32	82,984.32	85,058.93	87,185.41	89,365.04
	MONTHLY	5,817.65	5,963.09	6,112.17	6,264.98	6,421.60	6,582.14	6,746.69	6,915.36	7,088.24	7,265.45	7,447.09
	BI-MONTHLY	2908.83	2981.55	3056.09	3132.49	3210.80	3291.07	3373.35	3457.68	3544.12	3632.73	3723.54
	HOURLY	33.5634	34.4025	35.2625	36.1441	37.0477	37.9739	38.9232	39.8963	40.8937	41.9161	42.9640
39 Public Works Director	YEARLY	71,557.12	73,346.05	75,179.70	77,059.20	78,985.68	80,960.32	82,984.32	85,058.93	87,185.41	89,365.04	91,599.17
	MONTHLY	5,963.09	6,112.17	6,264.98	6,421.60	6,582.14	6,746.69	6,915.36	7,088.24	7,265.45	7,447.09	7,633.26
	BI-MONTHLY	2981.55	3056.09	3132.49	3210.80	3291.07	3373.35	3457.68	3544.12	3632.73	3723.54	3816.63
	HOURLY	34.4025	35.2625	36.1441	37.0477	37.9739	38.9232	39.8963	40.8937	41.9161	42.9640	44.0381
40 Director of Admin Services	YEARLY	73,346.05	75,179.70	77,059.20	78,985.68	80,960.32	82,984.32	85,058.93	87,185.41	89,365.04	91,599.17	93,889.15
	MONTHLY	6,112.17	6,264.98	6,421.60	6,582.14	6,746.69	6,915.36	7,088.24	7,265.45	7,447.09	7,633.26	7,824.10
	BI-MONTHLY	3056.09	3132.49	3210.80	3291.07	3373.35	3457.68	3544.12	3632.73	3723.54	3816.63	3912.05
	HOURLY	35.2625	36.1441	37.0477	37.9739	38.9232	39.8963	40.8937	41.9161	42.9640	44.0381	45.1390
41	YEARLY	75,179.70	77,059.20	78,985.68	80,960.32	82,984.32	85,058.93	87,185.41	89,365.04	91,599.17	93,889.15	96,236.38
	MONTHLY	6,264.98	6,421.60	6,582.14	6,746.69	6,915.36	7,088.24	7,265.45	7,447.09	7,633.26	7,824.10	8,019.70
	BI-MONTHLY	3132.49	3210.80	3291.07	3373.35	3457.68	3544.12	3632.73	3723.54	3816.63	3912.05	4009.85
	HOURLY	36.1441	37.0477	37.9739	38.9232	39.8963	40.8937	41.9161	42.9640	44.0381	45.1390	46.2675
42 Chief of Police	YEARLY	77,059.20	78,985.68	80,960.32	82,984.32	85,058.93	87,185.41	89,365.04	91,599.17	93,889.15	96,236.38	98,642.28
	MONTHLY	6,421.60	6,582.14	6,746.69	6,915.36	7,088.24	7,265.45	7,447.09	7,633.26	7,824.10	8,019.70	8,220.19
	BI-MONTHLY	3210.80	3291.07	3373.35	3457.68	3544.12	3632.73	3723.54	3816.63	3912.05	4009.85	4110.10
	HOURLY	37.0477	37.9739	38.9232	39.8963	40.8937	41.9161	42.9640	44.0381	45.1390	46.2675	47.4242
43	YEARLY	78,985.68	80,960.32	82,984.32	85,058.93	87,185.41	89,365.04	91,599.17	93,889.15	96,236.38	98,642.28	101,108.34
	MONTHLY	6,582.14	6,746.69	6,915.36	7,088.24	7,265.45	7,447.09	7,633.26	7,824.10	8,019.70	8,220.19	8,425.70
	BI-MONTHLY	3291.07	3373.35	3457.68	3544.12	3632.73	3723.54	3816.63	3912.05	4009.85	4110.10	4212.85
	HOURLY	37.9739	38.9232	39.8963	40.8937	41.9161	42.9640	44.0381	45.1390	46.2675	47.4242	48.6098
44	YEARLY	80,960.32	82,984.32	85,058.93	87,185.41	89,365.04	91,599.17	93,889.15	96,236.38	98,642.28	101,108.34	103,636.05
	MONTHLY	6,746.69	6,915.36	7,088.24	7,265.45	7,447.09	7,633.26	7,824.10	8,019.70	8,220.19	8,425.70	8,636.34
	BI-MONTHLY	3373.35	3457.68	3544.12	3632.73	3723.54	3816.63	3912.05	4009.85	4110.10	4212.85	4318.17
	HOURLY	38.9232	39.8963	40.8937	41.9161	42.9640	44.0381	45.1390	46.2675	47.4242	48.6098	49.8250

**City of Carlton
Compensation Schedule - Fiscal Year 2020**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
45	YEARLY	82,984.32	85,058.93	87,185.41	89,365.04	91,599.17	93,889.15	96,236.38	98,642.28	101,108.34	103,636.05	106,226.95
	MONTHLY	6,915.36	7,088.24	7,265.45	7,447.09	7,633.26	7,824.10	8,019.70	8,220.19	8,425.70	8,636.34	8,852.25
	BI-MONTHLY	3457.68	3544.12	3632.73	3723.54	3816.63	3912.05	4009.85	4110.10	4212.85	4318.17	4426.12
	HOURLY	39.8963	40.8937	41.9161	42.9640	44.0381	45.1390	46.2675	47.4242	48.6098	49.8250	51.0706
46	YEARLY	85,058.93	87,185.41	89,365.04	91,599.17	93,889.15	96,236.38	98,642.28	101,108.34	103,231.62	105,399.48	107,612.87
	MONTHLY	7,088.24	7,265.45	7,447.09	7,633.26	7,824.10	8,019.70	8,220.19	8,425.70	8,602.63	8,783.29	8,967.74
	BI-MONTHLY	3544.12	3632.73	3723.54	3816.63	3912.05	4009.85	4110.10	4212.85	4301.32	4391.65	4483.87
	HOURLY	40.8937	41.9161	42.9640	44.0381	45.1390	46.2675	47.4242	48.6098	49.6306	50.6728	51.7370
47	YEARLY	87,185.41	89,365.04	91,599.17	93,889.15	96,236.38	98,642.28	101,108.34	103,636.05	105,812.41	108,034.47	110,303.19
	MONTHLY	7,265.45	7,447.09	7,633.26	7,824.10	8,019.70	8,220.19	8,425.70	8,636.34	8,817.70	9,002.87	9,191.93
	BI-MONTHLY	3632.73	3723.54	3816.63	3912.05	4009.85	4110.10	4212.85	4318.17	4408.85	4501.44	4595.97
	HOURLY	41.9161	42.9640	44.0381	45.1390	46.2675	47.4242	48.6098	49.8250	50.8713	51.9396	53.0304
48	YEARLY	89,365.04	91,599.17	93,889.15	96,236.38	98,642.28	101,108.34	103,636.05	106,226.95	108,457.72	110,735.33	113,060.77
	MONTHLY	7,447.09	7,633.26	7,824.10	8,019.70	8,220.19	8,425.70	8,636.34	8,852.25	9,038.14	9,227.94	9,421.73
	BI-MONTHLY	3723.54	3816.63	3912.05	4009.85	4110.10	4212.85	4318.17	4426.12	4519.07	4613.97	4710.87
	HOURLY	42.9640	44.0381	45.1390	46.2675	47.4242	48.6098	49.8250	51.0706	52.1431	53.2381	54.3561
49	YEARLY	91,599.17	93,889.15	96,236.38	98,642.28	101,108.34	103,636.05	106,226.95	108,882.63	111,169.16	113,503.71	115,887.29
	MONTHLY	7,633.26	7,824.10	8,019.70	8,220.19	8,425.70	8,636.34	8,852.25	9,073.55	9,264.10	9,458.64	9,657.27
	BI-MONTHLY	3816.63	3912.05	4009.85	4110.10	4212.85	4318.17	4426.12	4536.78	4632.05	4729.32	4828.64
	HOURLY	44.0381	45.1390	46.2675	47.4242	48.6098	49.8250	51.0706	52.3474	53.4467	54.5691	55.7150
50 City Manager	YEARLY	93,889.15	96,236.38	98,642.28	101,108.34	103,636.05	106,226.95	108,882.63	111,604.69	113,948.39	116,341.31	118,784.47
	MONTHLY	7,824.10	8,019.70	8,220.19	8,425.70	8,636.34	8,852.25	9,073.55	9,300.39	9,495.70	9,695.11	9,898.71
	BI-MONTHLY	3912.05	4009.85	4110.10	4212.85	4318.17	4426.12	4536.78	4650.20	4747.85	4847.55	4949.35
	HOURLY	45.1390	46.2675	47.4242	48.6098	49.8250	51.0706	52.3474	53.6561	54.7829	55.9333	57.1079

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

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

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

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

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

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

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

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

Assets - Resources having a monetary value and that is owned or held by an entity.

Audit - Conducted by an independent Certified Public Accounting (CPA) Firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with Generally Accepted Accounting Principles.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Deficit – The excess of expenditures over revenues.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GIS - Geographic Information Services.

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

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

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

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

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

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

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

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

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

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

Janitorial Services and Supplies - Building custodial services and supplies.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Reserves and Volunteers – Police reserves and volunteers.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

WTP - Water Treatment Plant

WWTP - Wastewater Treatment Plant

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 particular transactions that act as control mechanisms to ensure money is being spent for the authorized purpose for which it is collected.

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

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

Frequently Asked Questions

What are non-designated revenues?

These are revenues 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 down economy?

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

How can citizens participate in the budget process?

The budget process benefits from citizen participation, and in fact, Oregon Budget Law requires budget committee meetings to be open for public comment. Citizen input is the foundation of Carlton's budget development. Citizens can attend budget committee meetings, usually held in April and May. Contact the Carlton Budget Officer for budget participation opportunities.

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

Oregon constitutional tax limits allow each property's assessed value to increase 3% every year unless the property's real market value is reduced to below the assessed value. In Yamhill County, residential property is generally assessed at about 60% of the real market value, so even in the down economy; drops in real market value have not stopped the 3% increase in assessed value on many parcels of property. For example, if your home had a real market value of \$300,000 and an assessed value of around \$180,000 (60% of real market value), your property's real market value would have to drop to below \$180,000 to see a reduction in property taxes.

Other classes of property, like commercial property, have a real market value close to the assessed value, and with declining real market value, the assessed value and the taxes that are paid, decline each year. Commercial property is such a large proportion of the City's total assessed value that the overall reductions in their value bring the total growth in all assessed value down to less than 3%.

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 Director of Administrative Services serve as the staff for, and administer, the Carlton Urban Renewal Program on behalf of the Agency.

The Urban Renewal District was created as a financial tool to address the economic challenges of Carlton's aging downtown commercial business district. The City must address infrastructure problems including a new water transmission line to bring water pressure up to safe fire flow levels, street upgrades, new sidewalks, and DEQ required wastewater upgrades and other public improvements.

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

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

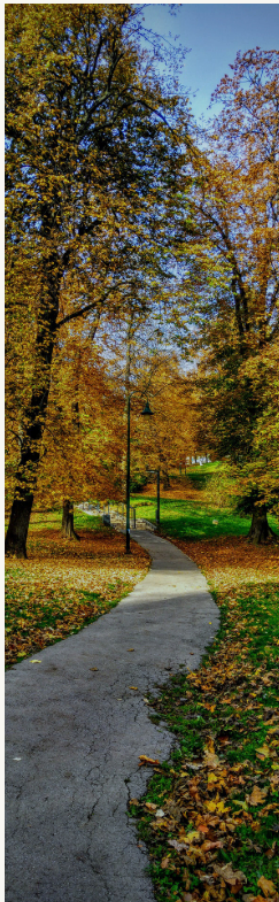
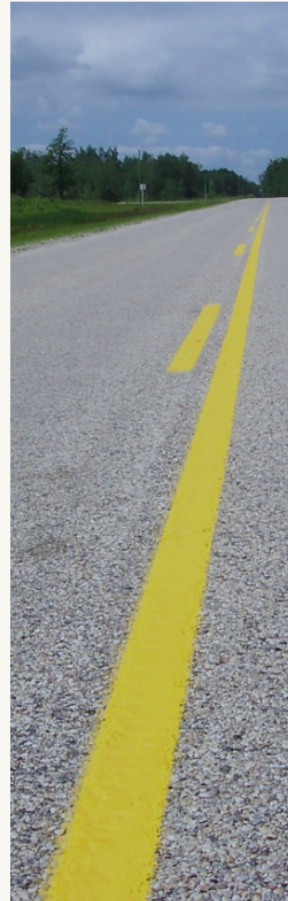
The City has multiple layers of checks and balances to ensure City funds are spent appropriately and within the parameters established in the City budget. The City Manager acts as the City Budget Officer and prepares the budget for submittal to the City Council and Budget Committee. The Director of Administrative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

The City Manager 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.



CAPITAL
IMPROVEMENT
PLAN
FISCAL
YEAR
2020-2024



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. An adopted CIP helps coordinate community planning, financial capacity, and physical development.

A CIP typically includes:

- List of capital improvements (projects or major equipment) to be made
- Project cost estimates

There are several benefits that are realized from the CIP 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 developers fund them as part of actual development.

Park Projects

Project Number	Park Projects	Cost Estimate	FY20	FY21	FY22	FY23	FY24
1001	Wennerberg Restroom	50,000	50,000				
1002	Ladd Pavilion-Ladd Fountain-Veterans Memorial	50,000		50,000			
1003	Wennerberg Play Structure	75,000		75,000			
1004	Hawn Creek Concrete Walking Path	20,000		20,000			
1005	Hawn Creek Shelter	20,000			20,000		
Total		\$215,000	\$50,000	\$145,000	\$20,000	\$0	\$0

Funding Parks	Cost Estimate	FY20	FY21	FY22	FY23	FY24
SDC-Parks	30,000		30,000			
Loans						
Grants	95,000		75,000	20,000		
Donations	10,000		10,000			
CIF	80,000	50,000	30,000			
Total	\$215,000	\$50,000	\$145,000	\$20,000	\$0	\$0

Park Projects

- 1001. Wennerberg Restroom**
The existing latrine facility is old and does not serve the growing population of park users. The new facility will be larger and connect to the City's wastewater system.
- 1002. Ladd Park Pavilion-Ladd Fountain-War Veteran Project**
This project provides for the construction of a small shelter pavilion in Ladd Park. The shelter will be in the northwest corner of the park. This facility is also intended to serve as a venue for special events such as music in Ladd Park.
- 1003. Wennerberg Play Structure**
A new safe play structure to replace the existing one. The current structure is past useful life and is not ADA compliant.
- 1004. Hawn Creek Walking Path**
Construction of a path through the property offering access to future amenities and natural areas.
- 1005. Hawn Creek Picnic Shelter**
This project provides for the construction of a small picnic shelter in Hawn Creek Park as identified in the park development plan.

Water Projects

Project Number	Water Projects	Cost Estimate	FY20	FY21	FY22	FY23	FY24
2001	7 Mile Water Supply Line	7,150,000	3,600,000	3,550,000			
2002	Panther Creek Reservoir Dredging	2,500,000	1,390,000	1,110,000			
2003	Main St-Yamhill to Pine Replace Water Line ODOT	120,000	20,000	100,000			
2004	Reservoir & Clear wall Recoating	700,000		30,000	670,000		
2005	S 3rd St Main to Polk Flows	352,000		52,000	150,000	150,000	
2006	E Monroe St - 1st St to 4th St Flows	217,000			33,000	184,000	
2007	E Monroe St - Pine St to 1st St Flows	130,000			20,000	110,000	
2008	Park Polk to Adams Flows	184,000					184,000
2009	Harrison to Link Flows	392,000					392,000
Total		\$11,745,000	\$5,010,000	\$4,842,000	\$873,000	\$444,000	\$576,000

Funding Water	Cost Estimate	FY20	FY21	FY22	FY23	FY24
Water Fund						
CIF	820,000	20,000	130,000	670,000		
Grants	9,650,000	4,990,000	4,660,000			
Donations						
SDC's	1,275,000		52,000	203,000	444,000	576,000
Total	\$11,745,000	\$5,010,000	\$4,842,000	\$873,000	\$444,000	\$576,000

Water Projects

2001. 7 Mile Water Supply Line

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

2002. Panther Creek Reservoir Dredging

Over many years, the City's water reservoir has lost storage capacity from soil erosion. This is significant as Carlton water customers are increasing as development occurs, and usage continues to increase creating the potential for growing water shortages. The City was awarded a \$2.5 million from the State of Oregon in a lottery fund grant.

2003. Main St-Yamhill to Pine-Replace Water Lines ODOT

This project will replace and repair water facilities within the ODOT project area on Main Street between Yamhill and Pine Streets.

2004. Reservoir & Clear wall Recoating

Periodically steel reservoirs need to be repainted on the interior and exterior to maintain the integrity of the steel shell. Depending upon system conditions this is usually required every 15 to 25 years. The current reservoir has been in operation for 18 years.

2005. S 3rd St – Main Street to Polk St Flow

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

2006. E Monroe Street – 1st Street to 4th St Flow

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

2007. East Monroe St – Pine St to 1st St Flow

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

2008. Park from Polk to Adams Flow

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

2009. Harrison St to Link St Flow

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

Sewer Projects

Project Number	Sewer Projects	Cost Estimate	FY20	FY21	FY22	FY23	FY24
3001	Main St Clay Pipe Replacement	890,000	445,000	445,000			
3002	ODOT Yamhill & Pine Clay Pipe Replacement	950,000		475,000	475,000		
3003	Effluent Force Main Pipe to River & Outfall	810,000		120,000	420,000	270,000	
3004	Effluent Pump Station	800,000		120,000	410,000	270,000	
3005	Wastewater Disinfection System Upgrade	230,000		30,000	120,000	80,000	
3006	Enhance Treatment for BOD Load	430,000		60,000	220,000	150,000	
3007	Raise Dike around Wastewater Lagoons	620,000		90,000	320,000	210,000	
3008	Upgrade Effluent Irrigations System	590,000		90,000	300,000	200,000	
3009	Lagoon Piping & Splitter Box Improvements	410,000		60,000	210,000	140,000	
3010	SCADA Upgrade Wastewater Plant	105,000			57,000	48,000	
3011	Hawn Creek Station Upgrade	210,000				50,000	160,000
3012	Grant St Pipe Replacement	770,000					770,000
Total		\$6,815,000	\$445,000	\$1,490,000	\$2,532,000	\$1,418,000	\$930,000

Funding Sewer	Cost Estimate	FY20	FY21	FY22	FY23	FY24
Sewer Fund	0					
Loans	4,250,000		445,000	1,457,000	1,418,000	930,000
Grants	0					
Urban Renewal	300,000			300,000		
CIF	870,000		570,000	300,000		
SDCs	1,395,000	445,000	475,000	475,000		
Total	\$6,815,000	\$445,000	\$1,490,000	\$2,532,000	\$1,418,000	\$930,000

Sewer Projects

3001. Main St Sanitary Improvement

Clay sanitary sewer pipe along Main Street is aging and prone to failure. Replacement or existing pipe upgrades are intended and are to be done in conjunction with planned ODOT improvement on Main Street.

3002. ODOT Yamhill & Pine Clay Pipe Replacement

ODOT is considering a pavement preservation project of Highway 47 within the city limits of Carlton. The project has been scoped but not yet approved through ODOT. Upon approval, there are several clay sanitary sewer pipes in Highway 47 that will need to be replaced. Replacing clay pipes in the sanitary sewer collection system will decrease inflow/infiltration into the sanitary system and prevent sinkholes and pipe collapse.

3003. Effluent Force Main Pipe to River & Outfall

This 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 adequately discharge water as allowed under their permit during wet weather periods.

3004. Effluent Pump Station

The gravity outfall to the river has insufficient capacity to carry the required flow during the winter when flows are high. A pump station and force main are required to allow for effluent discharge.

3005. Wastewater Disinfection System Upgrade

This will provide for better disinfection of wastewater such that it meets permit requirements in both the summer and winter. This will provide a larger contact tank, new chlorination, and dechlorination equipment.

3006. Enhanced Treatment for BOD Load

This project is designed to provide upgraded treatment equipment to improve the biological treatment of wastewater within the City's facultative lagoon system made necessary by a growing population and high strength users such as wineries.

3007. Raise Dike around Wastewater Lagoons

During the “shoulder” season in the fall when the rains begin, the City has to discharge to the river early as there is insufficient storage capacity. Raising the dikes in conjunction with the irrigation system upgrades will provide more storage capacity and longer treatment time.

3008. Upgrade Effluent Irrigations System

The City is permitted to discharge treated effluent to agricultural areas during periods when they cannot release to the Yamhill River. This project addresses the need for reliability and control over the effluent system such that it meets the demands for current and future capacity.

3009. Lagoon Piping & Splitter Box Improvements

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. The piping between the lagoons is also undersized causing ineffective use of the lagoons and capacity constrictions. The pipes will increase in size.

3010. SCADA Upgrade Wastewater Plant

This project will provide communication from the wastewater plant to the operators working in the field concerning operational conditions the treatment plant such as equipment failure alarms. The issues and conditions at the treatment facility can be identified quickly and step taken to remedy the situation.

3011. Hawn Creek Station Upgrade

As development continues to occur in the City, the capacity of the Hawn Creek pump station will need to be increased. This project will upgrade the pumps for additional capacity.

3012. Grant St Pipe Replacement

The clay sanitary sewer pipe in the City needs to be replaced to decrease inflow/infiltration into the sanitary system and to prevent sinkholes and pipe collapse. Grant St pipe replacement is the highest priority to be replaced

Transportation Projects

Project Number	Transportation Projects	Cost Estimate	FY20	FY21	FY22	FY23	FY24
4001	Paving Projects	200,000	40,000	40,000	40,000	40,000	40,000
4002	3rd Street/Polk Street Sidewalk	100,000	100,000				
4003	Pedestrian Improvements	150,000	30,000	30,000	30,000	30,000	30,000
4004	E Main St Improvements SCA Phase 1	400,000		400,000			
4005	E Main St Improvements SCA Phase 2	740,000			740,000		
4006	Grant St-Cunningham to Wennerberg Sidewalks	400,000				50,000	350,000
Total		\$1,990,000	\$170,000	\$470,000	\$810,000	\$120,000	\$420,000

Funding Transportation	Cost Estimate	FY20	FY21	FY22	FY23	FY24
Street Fund	425,000	50,000	150,000	100,000	25,000	100,000
CIF	218,269	43,269	75,000	40,000	20,000	40,000
Grants	276,731	76,731	50,000	50,000	50,000	50,000
SDC	295,000		170,000	50,000	25,000	50,000
Urban Renewal	50,000		25,000	25,000		
Loan	725,000			545,000		180,000
Total	\$1,990,000	170,000	470,000	810,000	120,000	420,000

Transportation Projects

4001. Paving Projects

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

- Arthur St to Polk St
- E Monroe from 1st to 5th Streets
- Lincoln St from Yamhill to Howe
- Howe from Lincoln to Johnson

4002. 3rd Street/Polk Sidewalk

This project will improve pedestrian facilities along a significant school route.

4003. Pedestrian Improvements

The City's pedestrian facilities throughout town are dilapidated or missing causing safety concerns, stormwater management issues, and a general negative appearance. Designated a top priority by the City Council, the City has developed 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), many local sidewalks have deteriorated to the point of being impassible.

4004. E. Main St. Improvements Phase 1

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

4005. E. Main St. Improvements Phase 2

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

4006. Grant St-Cunningham to Wennerberg Sidewalks

Widen the street to provide 24' wide curb & gutter, sidewalk, and storm drainage on one side

Special Projects

Project Number	Special Projects	Cost Estimate	FY20	FY21	FY22	FY23	FY24
5001	Addition to City Hall	3,000,000	500,000	2,500,000			
5002	Public Parking Lot City Hall	120,000	120,000				
Total		\$3,120,000	\$620,000	\$2,500,000	\$0	\$0	\$0

Funding Special Projects	Cost Estimate	FY20	FY21	FY22	FY23	FY24
CIF	770,000	620,000	150,000			
Loans	2,350,000		2,350,000			
Grants	0					
Donations	0					
Total	\$3,120,000	\$620,000	\$2,500,000	\$0	\$0	\$0

Special Projects

5001. Addition to City Hall

Constructed in 1974, City Hall lacks enough space for the general government and Police Department operations including meeting facilities, office space, storage and a variety of specialized secure areas required for the police.

5002. Public Parking Lot City Hall

The existing metal storage building for police evidence, records, and inventory will be removed and a new public parking facility constructed.

Vehicle Replacements

Project Number	Vehicle Replacement	Cost Estimate	FY20	FY21	FY22	FY23	FY24
6001	Public Work Vehicle	120,000	60,000			60,000	
6002	Police Vehicles	120,000			60,000		60,000
Total		\$240,000	\$60,000	\$0	\$60,000	\$60,000	\$60,000

Funding Vehicle	Cost Estimate	FY20	FY21	FY22	FY23	FY24
Vehicle Fund	240,000	60,000		60,000	60,000	60,000
Total	\$240,000	\$60,000	\$0	\$60,000	\$60,000	\$60,000

Vehicle Replacement

6001. Public Work Vehicle Replacement

Vehicle replacement is an ongoing cost to replace vehicles due to wear and tear.

6002. Police Vehicle Replacement

Vehicle replacement is an ongoing cost to replace vehicles due to wear and tear.