



BUDGET

CITY OF CARLTON FY23 BUDGET

“Working Together with Community”



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00 "EXHIBIT A"

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News-Register

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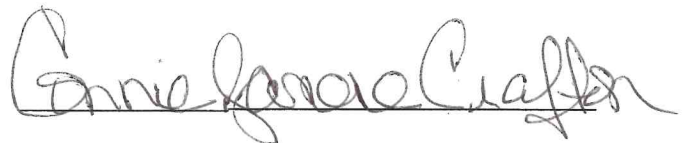
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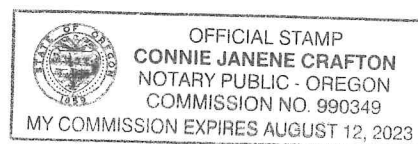
STATE OF OREGON } ss.
County of Yamhill

I, Terri Hartt
being first duly sworn, depose and say that I am the
Legal Clerk, of the NEWS-REGISTER, a newspaper of
general circulation as defined by O.R.S. 193.010 and
O.R.S. 193.020 published two times each week at
McMinnville, County of Yamhill, State of Oregon, and
that **City of Carlton - Display Form LB-1- - May 27,**
2022
Subscribed and sworn before me this **5/31/2022** .





Notary Public for Oregon
My Commission Expires 08/12/2023



FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the Carlton Urban Renewal Agency will be held on June 7, 2022 at 7:00 p.m. via conference link as allowed for by Executive Order 20-16 of Governor Kate Brown. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2022 as approved by the City of Carlton Budget Committee. A summary of the budget is presented below. Participants are instructed to use the following link: <https://us02web.zoom.us/j/81100115432?pwd=RDEzYTl2NW5EbWhReEpoV090SHNmZDZ09> Meeting ID: 811 0011 5432 Password: 386018 To provide public comments: During the meeting or email Christy Martinez, Assistant City Manager at cmartinez@ci.carlton.or.us before the meeting date and time. Handwritten comments can also be submitted by using our payment drop box at City Hall. A copy of the budget may be inspected or obtained online at www.ci.carlton.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same from the preceding year. Revenue and expenditures are recorded in the year they are received or expended.

Contact: Christy Martinez

Telephone: 503-852-7575

Email: cmartinez@ci.carlton.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2020-21	Adopted Budget This Year 2021-22	Approved Budget Next Year 2022-23
Beginning Fund Balance/Net Working Capital	4,632,328	5,520,389	6,709,503
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,507,342	2,746,900	2,992,644
Federal, State and all Other Grants, Gifts, Allocations and Donations	332,737	527,800	304,300
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	1,481,399	1,427,724	1,624,096
All Other Resources Except Current Year Property Taxes	1,587,045	9,060,510	8,615,202
Current Year Property Taxes Estimated to be Received	943,129	1,013,000	1,094,000
Total Resources	11,483,980	20,296,323	21,339,745

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	1,356,434	1,583,195	1,778,501
Materials and Services	1,185,993	1,634,712	1,692,384
Capital Outlay	1,361,309	12,570,131	13,184,902
Debt Service	510,804	454,936	450,767
Interfund Transfers	1,450,336	1,427,725	1,499,096
Contingencies	0	2,625,624	2,567,750
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	5,619,104	0	166,345
Total Requirements	11,483,980	20,296,323	21,339,745

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Administration	293,222	319,860	311,840
FTE	0.34	0.34	0.34
Finance	201,518	436,389	466,550
FTE	0.82	0.82	1.11
Planning	117,334	183,710	175,580
FTE	0.25	0.28	0.28
Court	33,811	41,475	53,025
FTE	0.20	0.20	0.20
Police	547,088	630,200	702,900
FTE	4.00	4.00	4.00
Parks	109,872	129,925	66,375
FTE	0.95	0.95	0.20
Pool	25,151	84,600	90,410
FTE	2.25	2.25	2.25
Streets	352,196	337,265	567,175
FTE	0.85	0.25	0.30
Water	1,408,292	1,730,102	1,849,125
FTE	3.85	4.85	4.21
Sewer	959,401	1,412,215	1,373,497
FTE	2.56	2.56	3.61
Not Allocated SDC-Capital -GO Bond-Debt-VERF-Tourism	7,436,095	14,990,582	15,683,268
FTE	0	0	0
Total Requirements	11,483,980	20,296,323	21,339,745
Total FTE	16	17	17

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

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PROPERTY TAX LEVIES

	Rate or Amount Imposed 2019-20	Rate or Amount Imposed This Year 2021-22	Rate or Amount Approved Next Year 2022-23
Permanent Rate Levy (rate limit 5.0098 per \$1,000)	5.4041	5.3193	5.3350
Local Option Levy			
Levy For General Obligation Bonds	63,510	64,000	69,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$950,000	\$950,000
Other Bonds		
Other Borrowings		
Total	\$950,000	\$950,000

"EXHIBIT A"

PUBLIC NOTICE

NOTICE OF BUDGET COMMITTEE MEETING STATE REVENUE SHARING PUBLIC HEARING

A public meeting of the Budget Committee and Urban Renewal Agency Budget Committee of the City of Carlton, Yamhill County, State of Oregon, is to be held at City Council Chambers, 191 E Main St, Carlton, OR, to discuss the budget and state revenue sharing for the fiscal year July 1, 2022, to June 30, 2023, and receive public testimony, via video conference link as allowed for by House Bill 2560. The meeting will take place on Tuesday, May 10, 2022, at 6:00 pm and again on May 17, 2022 (if needed). The purpose of the meeting is to receive the proposed FY22-23 budget message and public comment.

During the Budget Committee Meeting on May 10, 2022, a public hearing will be held to receive comments regarding the possible uses of the State Revenue Sharing distribution for the Fiscal Year 2022-23.

Participants are instructed to use the following link:

<https://us02web.zoom.us/j/86128662511?pwd=bHJYVyt3YUhhb3Z3bmxCOct4c3lsZz09>

This meeting ID: 861 2866 2511
Password: 945129

To provide public comments:

Please email Shannon Beaucaire, City Manager, at sbeaucaire@ci.carlton.or.us 24 hours prior to the meeting date and time. Handwritten comments can also be submitted using our deposit drop box at the right of the door at City Hall. A copy of the budget or document may be inspected or obtained online at the City of Carlton's website, City of Carlton Budget | the City of Carlton Oregon, on Monday, May 09, 2022.

NR Published April 15, 2022

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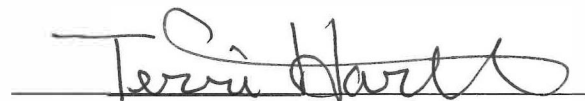
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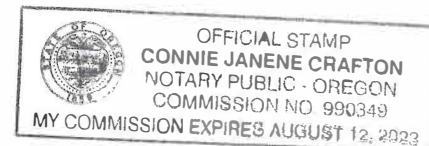
I, Terri Hartt

being first duly sworn, depose and say that I am the Legal Clerk, of the NEWS-REGISTER, a newspaper of general circulation as defined by O.R.S. 193.010 and O.R.S. 193.020 published two times each week at McMinnville, County of Yamhill, State of Oregon, and that **City of Carlton - Public Notice Budget Committee Meeting State Revenue Sharing Funds - April 15, 2022**

Subscribed and sworn before me this **4/19/2022**.



Notary Public for Oregon
My Commission Expires 08/12/2023





Fiscal Year 2022-23
Annual Budget
Reader's Guide



Budget Calendar Fiscal Year 2022-2023

January	Tuesday	January 4, 2022	Resolution 2022-321-Budget Officer Christy Martinez
	Tuesday	January 4, 2022	Budget Calendar Created FY22-23
February	Tuesday	February 1, 2022	Budget Request Forms to Department Heads
March	Friday	March 4, 2022	Department heads return Budget Request Forms
	Saturday	March 5, 2022	Council Goal Setting
April	Tuesday	April 5, 2022	Council Adopts Goals at Regular Council Meeting
	Friday	April 15, 2022	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue (5-10-22)
	Friday	April 15, 2022	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue (if needed) (5-17-22)
May	Tuesday (6:00 PM)	May 10, 2022	Budget Committee Meeting
	Tuesday (6:00 PM)	May 10, 2022	Urban Renewal Meeting
	Tuesday (6:00 PM)	May 17, 2022	Budget Committee Meeting (if needed)
	Tuesday (6:00 PM)	May 17, 2022	Urban Renewal Meeting (if needed)
	Friday	May 20, 2022	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue (6-7-22)
June	Tuesday (7:00 PM)	June 7, 2022	City Council Meeting to enact a resolution to adopt the budget, make appropriations, impose and categorize taxes and resolution to receive state revenues
	Tuesday (6:45 PM)	June 7, 2022	Urban Renewal Meeting to enact a resolution to adopt the budget, make appropriations, impose and categorize taxes and resolution to receive state revenues
July	Thursday	July 15, 2022	Submit tax certification, budget, and resolutions to the Assessor
	Friday	July 30, 2022	State Shared Revenues submitted to the Department of Administrative Services



The Budget Process

Every fiscal year (A 12-month cycle that runs from July 1st to June 30th) the City of Carlton begins the process of developing an operating and capital budget for the following fiscal year. The budget is a financial plan for the new fiscal year.

The budget document is a legal document that establishes the authorization to receive and spend money. The City of Carlton is required to adhere to the State of Oregon's local budget law.

The Mayor and Council set annual goals which drive the funding priorities for the budget. Departments within the City identify operational and maintenance needs, as well as, items required to meet council goals and objectives, and master plans. These areas are reviewed by the City Manager and the Assistant City Manager for feasibility and revenue resources before moving to the Budget Committee for approval.

Upon the Budget Committee's approval of a proposed budget, the process continues to the City Council for an adopted budget prior to June 30th each year.

Phases of the Budget

Phase 1: The Budget Officer Prepares the Budget

- Budget Officer is appointed by the City Council
- The Budget Officer works with Department Heads and reports to the City Manager to assess needs and goals for the year
- A Budget Calendar is created for the new fiscal year
- The Budget sheets must be prepared in a format that meets Oregon Budget Law standards



Phase 2: The Budget Committee Approves the Budget

- Budget Committee is an advisory group comprised of the City Council and an equal number of Appointed Citizen Members
- If there are not enough Citizens willing to serve, then the committee is made up of volunteers appointed by City Council
- Citizen Members must be qualified voters within the city limits of Carlton
- No member can receive compensation
- The Budget Committee conducts public meetings to hear the budget message and to listen to comments and questions from interested Citizens

Phase 3: The Budget is Adopted, and Property Taxes are certified

- The City Council must conduct a budget hearing by June 30 to receive the Budget Committee's Approved Budget, and consider any additional public comments
- The City Council can make any adjustments to the approved budget before it is adopted prior to July 1, restricted to the following list:
 - Increasing expenditures in any fund up to \$5,000 or 10% whichever is greater
 - Increasing the amount or rate of taxes to be imposed above what the budget committee approved
 - Adjusting other resources in each fund
- The budget hearing and the resolution necessary to adopt the budget and impose taxes at the same public meeting



Budget Committee Members

Mayor and Council

Member

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

Budget Committee Citizens

Member

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

Staff

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

CARLTON CITY COUNCIL

2022-23 COUNCIL GOALS

Overview: The Carlton City Council met on March 5, 2022 to review and update the policy goals, strategies, actions, and priorities for FY 22-23 in a session facilitated by Jensen Strategies. Consistent with 2021-22, goals describe Council's desired policy outcomes, strategies provide additional direction to guide policy decision making, and actions identify key operational activities to drive the City's strategies and goals forward.

The Council confirmed that the overarching goals and strategies from 2021-22 continue to accurately represent the City's major initiatives and priorities of the Council. As such, during the retreat Council discussed and agreed upon revisions that reflect City progress made on actions since the goals were adopted, adjustments to policy approach, and modification of action prioritization as needed.

Additionally, in response to Council requests, the Jensen Strategies facilitator and staff developed two tools: a Department and Job Responsibilities report and a revised goals format to facilitate greater understanding of City operations and linkage to goal implementation. The informational report provided a high-level depiction of City department and personnel activities and degree of interdepartmental coordination that occurs to develop, implement, and manage all City activities.

The new 2022-23 Council Goals format was presented for Council consideration with the intent to facilitate organizational communication and enhance the Council's ability to stay aware of key actions implementation status. This included creating alternative categories to report progress on Council goals and provided action specific information fields to characterize the type of action (i.e. long term, short term, or ongoing) as well as report the status of implementation (e.g. in-progress, on hold, or completed). The project type fields will be updated as actions are added or substantively changed and project status implementation fields will be updated by staff periodically and as needed to reflect the City's current progress on the 2022-23 Council Goals. The following document presents the revised format while maintaining the connection between the 2021-22 and 2022-23 formats.

Council Values: During the retreat, Councilors were also asked to review and recommit to established 2022-23 Council values and mutual expectations of each other to enhance effective governance as the City's governing body. These include:

- Be open minded and willing to listen to all perspectives
- Be informed, up-to-date, and prepared to conduct Council business
- Demonstrate respectful behavior in discussions and deliberations
- Be open to compromise
- Keep Council goals in focus
- Assume the best intentions of Council members
- Respect the final decisions of the Council
- Strive to be creative and offer new ideas
- Be engaged including communicating perspectives and asking questions
- Keep the big picture context in mind for the City and community
- Follow through on Council projects
- Act as responsible stewards of the City's resources

CARLTON CITY COUNCIL

2022-23 COUNCIL GOALS

Vision Statement – *The big picture of what the Community is, and desires to be, and what we are trying to accomplish/achieve*

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

Mission Statement – *The purpose of the organization/City and how we will achieve the vision*

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

Goals – *Set the foundation accomplishing the mission. A narrative is included below each foundational goal that refines the goal’s part in accomplishing the mission. As the foundational elements that set the path, these can be added to; however, they would not necessarily change from year to year or administration to administration. Thereby establishing a consistent, proactive direction versus reactive decision-making that dilutes limited resources (money, staff time, etc.).*

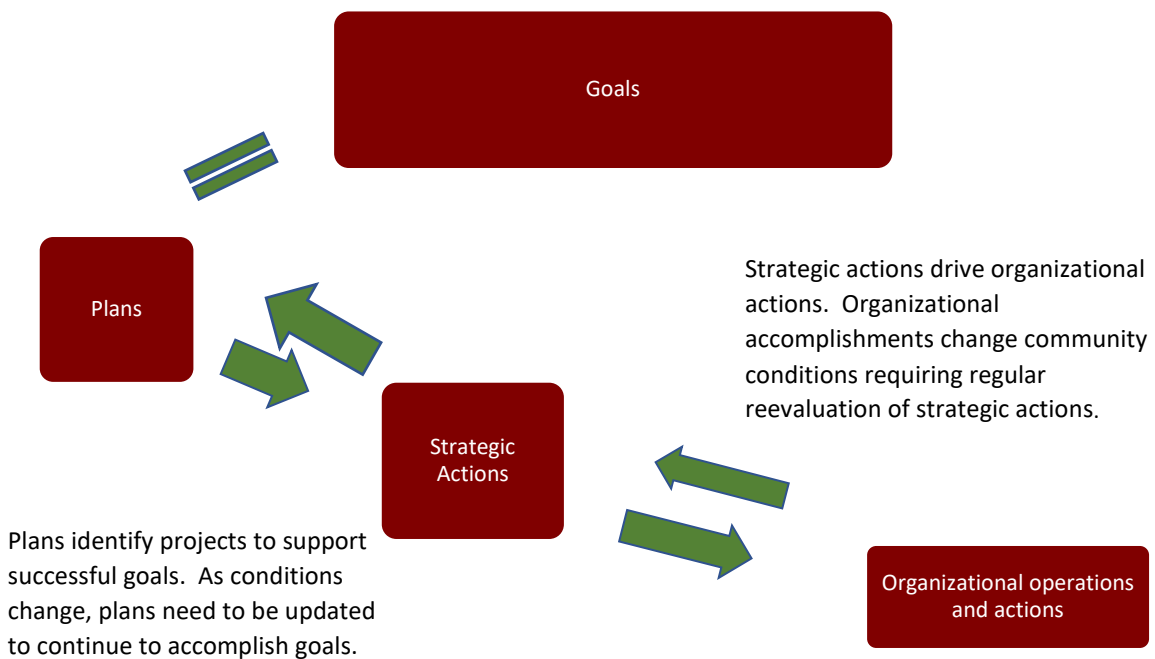
Plans – *Focus on specific organizational components and establish a road map of short, medium, and long-term projects to improve the specific organizational component it is connected to. While the plans are long-range focused (10-20 years), they are dynamic as conditions change and do need to be revisited. Plans identify specific actions to achieve goals.*

Strategic Actions – *Strategic Actions are future focused and guide prioritization of limited organizational resources. They focus on shaping the community’s future through improvements that will steer the community towards its vision and therefore, are outside of an organization’s day-to-day administrative operational activities. These are likely to change from year to year as the City progresses and conditions change.*



CARLTON CITY COUNCIL

2022-23 COUNCIL GOALS



CARLTON CITY COUNCIL
2022-23 COUNCIL GOALS

Goal 1: Effective & Efficient Infrastructure

A continuing commitment to periodic assessment, improvement, and ongoing maintenance of public infrastructure and facilities that are essential to Carlton's livability.

Goal 2: Housing & Livability

Establish policies and opportunities for quality and a diversity of housing options that maintain community character while making living in Carlton attainable for a wide range of individuals and income levels.

Goal 3: Citizen Involvement

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

Goal 4: Good Governance

To be responsive, approachable, welcoming, fair, and accountable internally and externally. Facilitate on-going conversation that captures all the considerations involved in ensuring interests are addressed and reflected in city policy initiatives.

Goal 5: Financial Sustainability

Continue to enhance the physical character of Carlton through policies and programs that foster an attractive environment for businesses, organizations, and residents to continue meeting the public service expectations.





CARLTON CITY COUNCIL 2022-23 COUNCIL GOALS

Goal 1: Effective & Efficient Infrastructure

A continuing commitment to periodic assessment, improvement, and ongoing maintenance of public infrastructure and facilities that are essential to Carlton’s livability.

Plans Associated with Goal 1

1. Comprehensive Plan: Goal 8 – Recreation; Goal 11 – Public facilities & services; Goal 12 – Transportation; and Goal 13 – Energy
2. Wastewater Master Plan
3. Emergency Operations Plan
4. Water Master Plan
5. Transportation System Plan
6. Parks Master Plan

Strategic Actions & Status

Strategic Actions & Status		TYPE	STATUS
ACTION 1.1	Continue to implement the five-year replacement plan, including identifying funding strategies, for streets, water, and sewer assets.*	OG	IP
ACTION 1.2	Identify options, working with partners such as Yamhill Regional Water Authority, for a future water supply plan.	OG	IP
ACTION 1.3	Update City Transportation System Plan.	LT	\$\$
ACTION 1.4	Conduct wastewater rate study and consider recommended rate adjustments.*	ST	IP
ACTION 1.5	Update and maintain the City’s emergency management plan.	LT	OH
ACTION 1.6	Develop and implement a plan to educate, train, and engage community members in public safety activities and emergency planning.*	OG	IP
ACTION 1.7	Complete and begin implementing a plan, to provide a functional and safe Civic Center.**	ST	IP
ACTION 1.8	Continue participation in discussions related to the Highway 47 realignment and advocate for City interests, to provide physical enhancements and traffic management in the downtown area.**	OG	IP
ACTION 1.9	Develop a proactive strategy to support businesses and residents during Highway 47 construction.	ST	NS w/ 8
ACTION 1.10	Begin to develop a five-year replacement/expansion plan with benchmarks for sidewalks and to increase accessibility for residents and businesses.*	OG	IP

Goal 2: Housing & Livability

Establish policies and opportunities for quality and a diversity of housing options that maintain community character while making living in Carlton attainable for a wide range of individuals and income levels.

Plans Associated with Goal 2: Comprehensive Plan: Goals 2-7 – Land Use Planning, Natural Resources & Natural Hazards; and Goal 10 – Housing

Strategic Actions & Status

Strategic Actions & Status		TYPE	STATUS
ACTION 2.1	Continue to update the City’s Comprehensive Plan.**	LT	IP
ACTION 2.2	Continue to update the City’s Development Code.**	LT	IP
ACTION 2.3	Incorporate housing policy approaches that promote increased supply, diversity, affordability, and homeownership opportunities wherever practicable in current and future updates of the Comprehensive Plan and/or Development Code.*	OG	IP w/2.1&2.2
ACTION 2.4	Develop policies for managing vacation/rental properties that are conducive to maintaining community livability.*	LT	IP w/2.1&2.2

KEY

*Identified as a priority project

**Identified as a high priority project

Project Type LT, long term ST, short term OG, ongoing

Project Status NS, not started IP, in-progress OH, on-hold R, removed C, completed \$\$, funding needed



CARLTON CITY COUNCIL 2022-23 COUNCIL GOALS

ACTION 2.5	Investigate costs and benefits of adding a Historic District as part of the current Comprehensive Plan and Development Code update.	LT	NS w/2.1&2.2
ACTION 2.6	Identify opportunities to maintain and promote greenspace wherever practicable in current and future updates of the Development Code.	OG	NS w/2.1&2.2

Goal 3: Citizen Involvement

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

Plans associated with Goal 3: Comprehensive Plan Goal 1 – Citizen Involvement

Strategic Actions & Status		TYPE	STATUS
ACTION 3.1	Establish a comprehensive system of public communication with routine updates and multiple distribution venues (e.g., website, newsletter, and social media platforms).	OG	IP
ACTION 3.2	Explore options to display upcoming City events and other timely information on or in front of Civic Center.	ST	IP w/1.7
ACTION 3.3	Develop approaches to promote community involvement in City decision-making.	LT	IP
ACTION 3.4	Provide leadership development and other volunteer opportunities for community members.	LT	IP

Goal 4: Good Governance

To be responsive, approachable, welcoming, fair, and accountable internally and externally. Facilitate on-going conversation that captures all the considerations involved in ensuring interests are addressed and reflected in city policy initiatives.

Strategic Actions & Status		TYPE	STATUS
ACTION 4.1	Identify and provide education and training opportunities for City Council, advisory boards/commissions, and staff.	OG	IP
ACTION 4.2	Begin planning for Carlton City Charter update.	ST	NS
ACTION 4.3	Investigate opportunities to coordinate with regional partners to provide mutually beneficial community facilities.*	OG	IP

Goal 5: Financial Sustainability

Continue to enhance the physical character of Carlton through policies and programs that foster an attractive environment for businesses, organizations, and residents to continue meeting the public service expectations.

Plans Associated with Goal 5:

1. Comprehensive Plan Goal 9 – Economy of the City
2. Comprehensive Plan Goal 14 – Urbanization
3. Carlton “Sight Seers” Community Vision & Strategic Plan
4. Economic Development Marketing Plan

Strategic Actions & Status		TYPE	STATUS
ACTION 5.1	Investigate potential strategies and work with Carlton Business Association to attract businesses to Carlton.	LT	NS
ACTION 5.2	Investigate a financial approach to buy new, manage, and maintain level of service park lands, greenspace, and trailways.	ST	NS

KEY

*Identified as a priority project

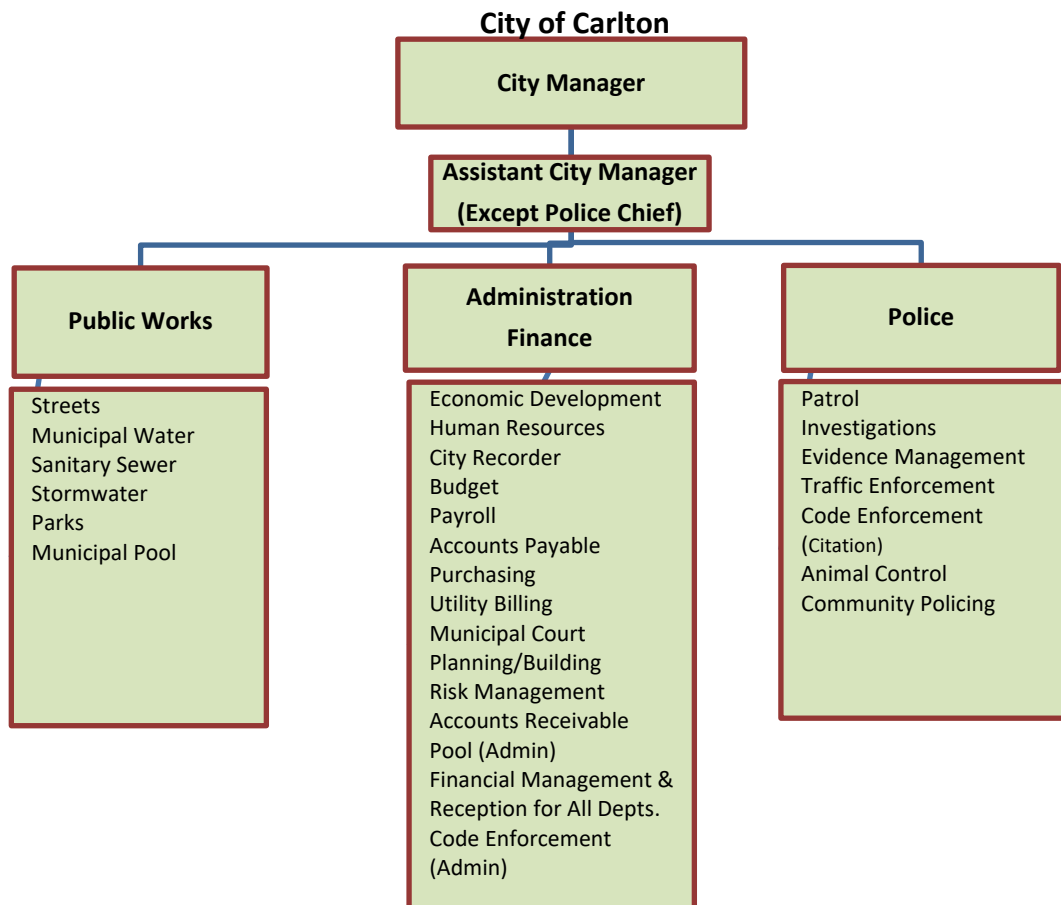
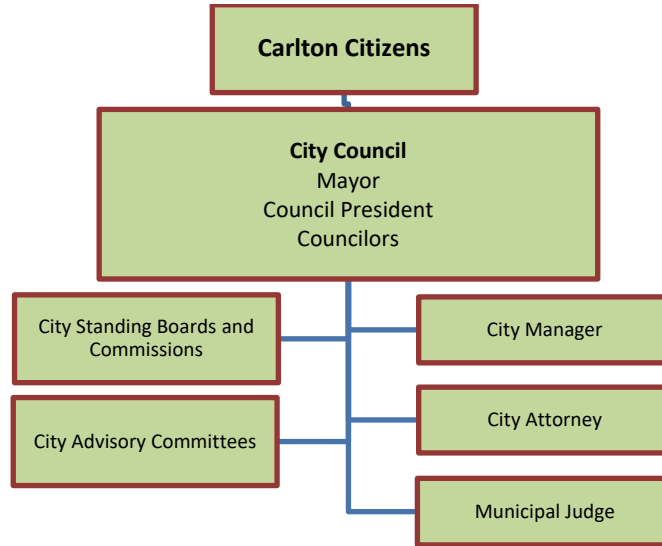
**Identified as a high priority project

Project Type LT, long term ST, short term OG, ongoing

Project Status NS, not started IP, in-progress OH, on-hold R, removed C, completed \$\$, funding needed



City Government Organization





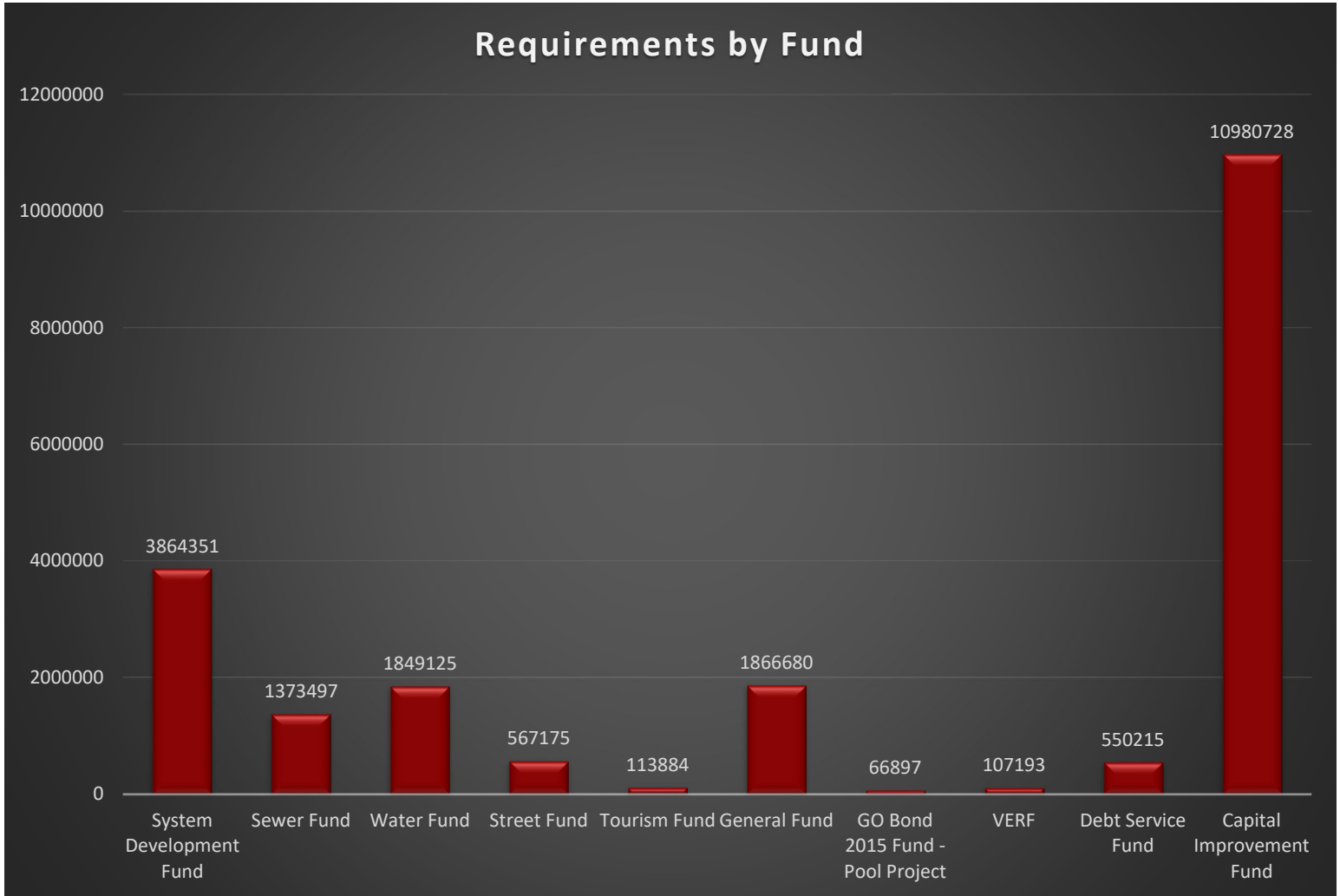
Personnel Allocation Table

Position	General Fund	Street Fund	Water Fund	Sewer Fund	FTE Total
Parks Maintenance (Seasonal)	0.25	0.00	0.00	0.00	0.25
Lifeguard (Seasonal)	2.00	0.00	0.00	0.00	2.00
Pool Manager (Seasonal)	0.25	0.00	0.00	0.00	0.25
Temp Admin Staff *	0.08	0.00	0.09	0.08	0.25
Office Specialist *	0.34	0.00	0.33	0.33	1.00
Accounting Specialist *	0.30	0.00	0.35	0.35	1.00
Utility Worker I (2) *	0.20	0.20	0.80	0.80	2.00
Water Operator *	0.00	0.00	0.80	0.20	1.00
Planning/Administrative Manager *	0.33	0.00	0.34	0.33	1.00
Police Officer (3)	3.00	0.00	0.00	0.00	3.00
Assistant Public Works Director *	0.10	0.05	0.42	0.43	1.00
Public Works Director *	0.10	0.05	0.42	0.43	1.00
Police Chief	1.00	0.00	0.00	0.00	1.00
Assistant City Manager *	0.34	0.00	0.33	0.33	1.00
City Manager *	0.34	0.00	0.33	0.33	1.00
TOTAL FTE	8.63	0.30	4.21	3.61	16.75

General	FTE	*Staff Supporting Public Works Functions
Administration	0.34	
Finance	1.11	
Planning	0.28	
Police	4.00	
Municipal Court	0.20	
Parks	0.2	
Pool	2.5	
TOTAL	8.63	

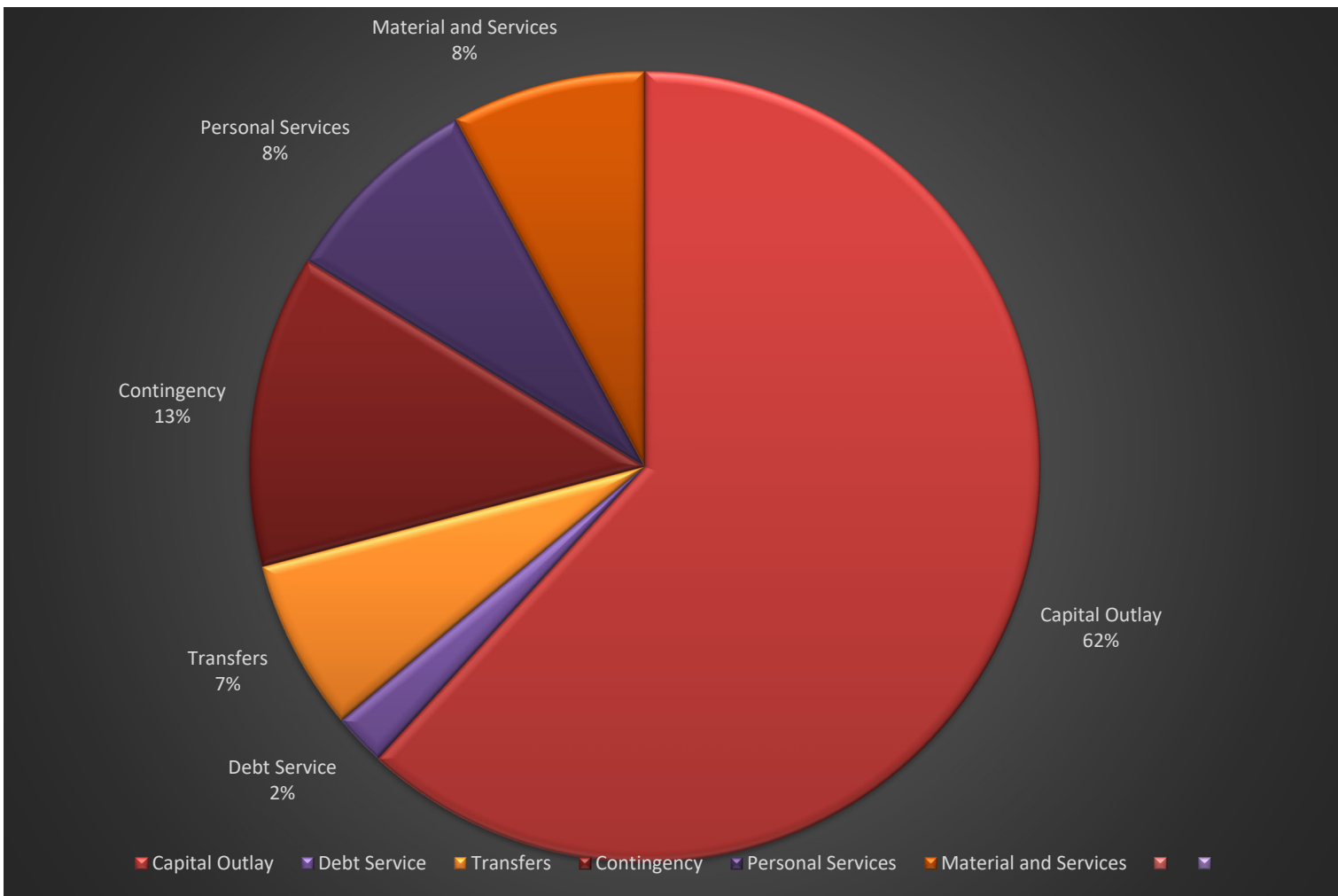


**Budget Breakdown by Fund
Fiscal Year 2023
Total Budget \$21,339,745**





**Fund Requirements by Category
Fiscal Year 2023
Total Budget \$21,339,745**





City of Carlton - Fiscal Policies

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

The City of Carlton's financial goals seek to:

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

To achieve the City's financial goals, fiscal policies generally cover revenue management, operating and capital budgeting, financial planning and forecasting, investments and asset management, debt management, accounting, 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 maintain desired services levels.
 - 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 identified and where costs are directly related to the level of service provided.
 - d. The City will consider total costs (operating, direct, indirect, and capital) for providing the services and comparable rates charged by other municipalities of similar size in establishing users' charges (charges, rates, and fees).
 - e. The cost for specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees showing when the fees were last reviewed and/or recalculated.
 - f. The City shall pursue an aggressive policy of collecting delinquent accounts. When necessary, discontinuing service, small claims court, collections agencies, foreclosure, liens, and other collection methods, such as imposing penalties, collections, and late charges, may be used.



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



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



- VI. Debt Policy** – Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- a. The City will confine long-term borrowing to capital improvements too large to be financed from current revenues and avoid depleting the capital reserve funds.
 - b. The City will follow a full disclosure policy on every financial report and bond prospectus.
 - c. The City shall maintain its bond rating at the highest level fiscally prudent so that future borrowing cost is minimized and access to the credit market is preserved.
 - d. The City shall ensure its debt margins are within the 3% cash value limitation outlined in ORS 287.004.
 - e. No debt shall be issued for which the City is not confident a sound, specifically identified revenue source is available for repayment. The Assistant City Manager shall prepare an analysis of the source of repayment before issuing any debt.
- VII. Accounting, Auditing, and Financial Reporting Policies** – Comply with prevailing federal, state, and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).
- a. According to generally accepted accounting practices, the City shall establish and maintain its accounting system and adhere to generally accepted accounting principles and standards. It is broadcasted by the Government Finance Officers Associations (GFOA), Government Accounting Standards Board (GASB), and the Financial Accounting Standards Board (FASB).
 - b. An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.
 - c. Full disclosure shall be provided in the financial statements and bond representations.
 - d. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets, 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 necessary liquidity, avoid imprudent risk, and optimize yield.
- a. The administration of the City's funds and the investment of those funds shall be handled as the City's highest public trust.
 - b. Investments shall be made in a manner that will provide the maximum security of principal invested, employing limitations on maturities and diversification of the portfolio, while meeting the daily cash flow needs of the City and conforming to all applicable state and City statutes governing the investment of public funds
 - c. Receipt of a market rate of return will be secondary to safety and liquidity requirements.
 - d. Earnings from investments will be used to 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 Assistant City Manager shall recommend fiscal changes in policy to the City Council. Recommendations shall be accompanied by a report explaining the substantive impact of all recommendations and their impact on the City's operations, service levels, or finances.
 - c. The Budget Committee shall review the City's fiscal policies annually.
 - d. The City Manager shall implement fiscal policies and monitor compliance.



Debt Obligation Summary

Overview

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

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

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

Legal Debt Margin

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

Computation of Legal Debt Margin

Real Market Value	\$411,794,610
Assessed Valuation	\$206,753,326
<small>Certified Tax Roll Valuation (FY20-21) Source: Yamhill County Assessor's Office</small>	
Debt Limit Rate	3%
Debt Limit	\$12,353,838
Less: Debt Applicable to Limit	\$850,000 (Pool Bond)
Legal Debt Margin	100%
Total net debt applicable to the limit as a percent of debt limit	\$11,503,838

The City of Carlton currently has five (6) outstanding bonds and notes payable totaling \$5,708,956.



Yamhill County Assessor/Tax Collector Department
Top Taxpayers by District

10/7/2021
9:30:13AM

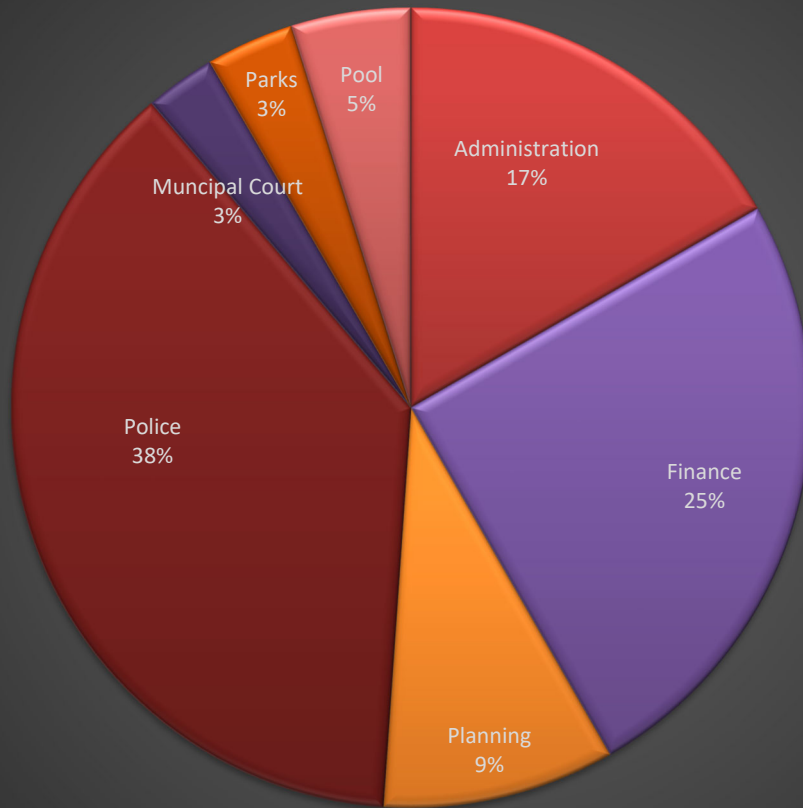
2021

CARLTON

<u>Taxpayer</u>	<u>RMV</u>	<u>Taxable</u>	<u>Levied Tax</u>
SINGER 67 LLC	2,589,972	2,447,328	12,260.62
PORTLAND GENERAL ELECTRIC CO	1,933,000	1,933,000	9,683.93
KEN WRIGHT CELLARS	1,615,318	1,615,318	8,092.41
HAMPTON FAMILY VINEYARDS LLC	1,493,021	1,268,156	6,353.21
KEN WRIGHT CELLARS CO	1,570,145	1,062,895	5,324.90
COMCAST CORPORATION	1,045,000	1,045,000	5,235.22
REIBOLD DARYL	1,857,742	1,035,452	5,187.45
CHAD E DAVIS CONSTRUCTION LLC	4,498,088	1,032,438	5,172.28
KAY ROBIN L	1,451,144	858,250	4,299.65
CARLTON HEIGHTS LLC	1,166,067	849,325	4,254.93



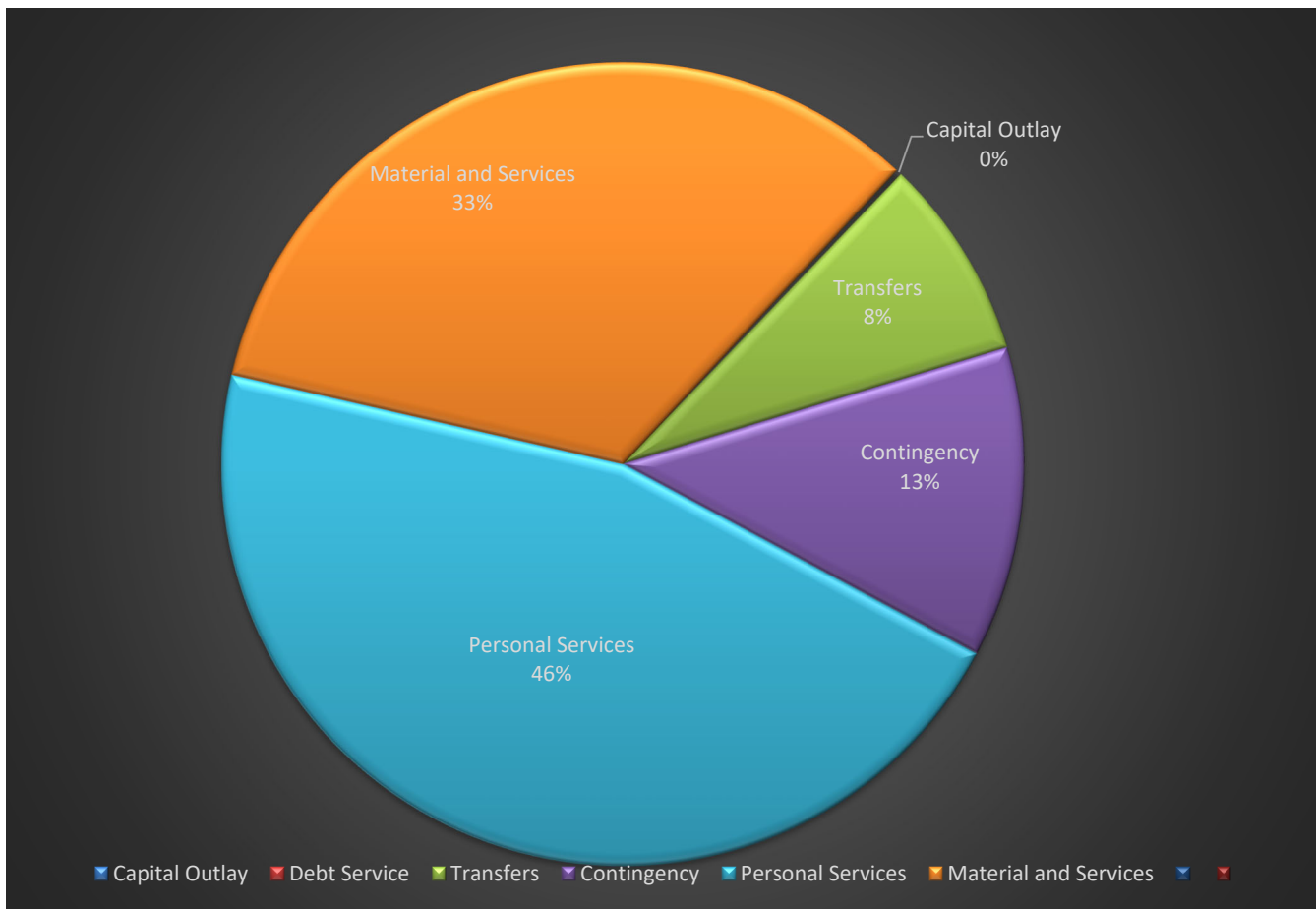
**General Fund
Fiscal Year 2023
Total Budget \$ 1,866,680**



Administration Finance Planning Police Municipal Court Parks Pool



**General Fund
Fund Requirements by Category
Fiscal Year 2023
Total Budget \$ 1,866,680**



FY23
Annual Budget
General Fund Revenues



Budget Includes:

- *Increase in Property Tax Revenue
- * Estimates of revenue higher due to sale of Monroe St
- *Increases Internal transfer from Streets due to costs
- *Grant revenue from COPS and ODOT DUII Patrol

General Fund Revenues

Account Number	Resources	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Estimate 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
001-000-300000	Beginning Fund Balance	541,788	382,709	491,644	288,477	375,180	375,180	375,180
	Revenues							
001-000-400200	Current Taxes	832,703	874,416	930,000	960,000	1,010,000	1,010,000	1,010,000
001-000-400300	Delinquent Taxes	22,120	12,924	18,000	16,000	18,000	18,000	18,000
001-000-400400	Interest	17,677	7,354	10,000	5,000	8,000	8,000	8,000
001-000-400410	Collection Interest	(7,514)	696	500	300	500	500	500
001-000-401300	PGE Light Franchise	94,001	95,754	95,000	100,000	110,000	110,000	110,000
001-000-401350	Astound-WAVE	2,000	2,000	2,000	2,000	2,000	2,000	2,000
001-000-401400	CenturyLink Franchise	1,715	1,495	1,500	1,388	1,200	1,200	1,200
001-000-401500	Comcast Franchise	24,564	25,377	28,000	28,000	29,000	29,000	29,000
001-000-401501	Online Northwest	0	2,292	0	2,500	2,500	2,500	2,500
001-000-401600	Recology Franchise	7,962	8,171	9,000	14,000	16,000	16,000	16,000
001-000-402000	Business License	7,050	7,250	6,000	7,000	7,000	7,000	7,000
001-000-402100	Building Permits	9,084	19,572	15,000	16,000	17,000	17,000	17,000
001-000-402200	State Liquor Fees	36,466	44,359	50,000	50,000	60,000	60,000	60,000
001-000-402300	Cigarette Tax	2,528	2,174	2,300	2,300	2,300	2,300	2,300
001-000-402600	Swim Pool Receipts	28,790	(13)	30,000	30,000	35,000	35,000	35,000
001-000-402650	Park Rentals	1,493	3,050	1,200	1,900	2,200	2,200	2,200
001-000-402675	Dog Licensing	2,520	2,301	2,500	2,500	2,500	2,500	2,500
001-000-402700	Miscellaneous	3,493	15,211	5,000	5,000	6,000	6,000	6,000
001-000-402850	Copies/Faxes/Reports	842	1,338	500	2,500	1,000	1,000	1,000
001-000-402900	Judge Fees	8,064	7,168	6,000	7,200	0	0	0
001-000-402950	City Liquor License Fees	4,235	1,690	2,000	2,000	2,500	2,500	2,500
001-000-403000	Fines and Forfeitures	27,997	26,233	37,000	35,000	38,000	38,000	38,000
001-000-404000	Planning Fees	19,985	17,435	15,000	15,000	20,000	20,000	20,000
001-000-404600	National Night Out Grant	1,500	0	0	2,000	2,000	2,000	2,000
001-000-405400	Grants	2,144	41,607	52,000	60,000	65,000	65,000	65,000
001-000-406300	Transient Room Tax	12,923	10,395	12,500	25,000	30,000	30,000	30,000
001-000-406500	Proceeds from Rental Property	0	0	0	193,298	0	0	0
	Revenues	1,164,342	1,230,249	1,331,000	1,585,886	1,487,700	1,487,700	1,487,700
001-000-400150	Transfers	3,515	3,515	3,515	3,515	3,800	3,800	3,800
	Total Revenues	\$1,167,857	\$1,233,764	\$1,334,515	\$1,589,401	\$1,491,500	\$1,491,500	\$1,491,500
	Total Resources	\$1,709,645	\$1,616,473	\$1,826,159	\$1,877,878	\$1,866,680	\$1,866,680	\$1,866,680

FY23 Annual Budget Administration



Budget Includes:

*Additional Training for Committees

*Chrome books for Council

*Transfer to Vehicle and Equipment Replacement Fund for last payment on Police Radios and vehicle and new payment for the replacement 2012 Charger Vehicle

General Fund Requirements

Department: Administration		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Personal Services								
001-001-500000	Salary	37,012	38,952	43,000	40,000	44,000	44,000	44,000
001-001-504600	Unemployment	37	39	60	40	50	50	50
001-001-504700	Social Security	2,832	2,980	3,500	3,000	3,300	3,300	3,300
001-001-504800	Health Insurance	9,371	6,672	10,000	3,500	4,000	4,000	4,000
001-001-504900	Workers' Comp	240	199	300	300	350	350	350
001-001-505000	Retirement	6,479	6,663	10,000	8,000	8,640	8,640	8,640
Total Personal Services		\$55,971	\$55,505	\$66,860	\$54,840	\$60,340	\$60,340	\$60,340
Employee FTEs		0.34	0.34	0.34	0.34	0.34	0.34	0.34
Material and Services								
001-001-600410	Lighting	15,315	29,933	30,000	32,600	38,000	38,000	38,000
001-001-600600	Travel and Training	550	1,206	2,500	4,000	4,000	4,000	4,000
001-001-600650	Committee Fees	9,912	5,899	13,000	10,000	18,000	18,000	18,000
001-001-600700	Dues and Subscriptions	2,121	1,436	1,500	1,500	1,500	1,500	1,500
001-001-600800	Attorney Fees	13,081	23,020	25,000	25,000	25,000	25,000	25,000
001-001-608000	Supplies and Maintenance	-2,036	1,127	1,000	300	500	500	500
001-001-608305	Abatement	0	725	2,000	0	1,000	1,000	1,000
001-001-608601	Professional Services	750	3,608	2,000	1,200	1,500	1,500	1,500
001-001-608680	Community Outreach	3,213	2,363	5,000	4,000	5,000	5,000	5,000
001-001-608801	Community Grants	1,000	3,400	6,000	4,000	5,000	5,000	5,000
Total Material and Services		\$43,906	\$72,717	\$88,000	\$82,600	\$99,500	\$99,500	\$99,500
Capital Outlay								
001-001-620100	Office Equipment	1,463	0	0	0	0	0	0
Total Capital Outlay		\$1,463	\$0	\$0	\$0	\$0	\$0	\$0
Transfers								
001-001-630505	Vehicle and Equipment	0	25,000	25,000	25,000	52,000	52,000	52,000
001-001-630510	CIF - Park	35,000	45,000	45,000	45,000	0	0	0
001-001-630515	CIF - Transportation	25,000	45,000	45,000	45,000	0	0	0
001-001-630520	CIF - Facilities	135,000	50,000	50,000	50,000	100,000	100,000	100,000
Total Transfers		\$195,000	165,000	\$165,000	\$165,000	\$152,000	\$152,000	\$152,000
Total Requirements - Administration		\$296,340	\$293,222	\$319,860	\$302,440	\$311,840	\$311,840	\$311,840

FY23 Annual Budget Finance



Budget Includes:

*Computer replacement

*Increases in material and services and personnel

*Increase in professional service including; Lobbyist, independent bank reconciler, goal setting, and unemployment services

General Fund Requirements

Department: Finance Department

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Personal Services								
001-002-500000	Salary	46,368	37,780	54,000	54,000	59,000	59,000	59,000
001-002-504600	Unemployment	58	48	150	70	100	100	100
001-002-504700	Social Security	3,547	2,890	4,000	4,200	4,600	4,600	4,600
001-002-504800	Health Insurance	13,828	7,922	15,000	18,000	20,000	20,000	20,000
001-002-504900	Workers' Comp	254	56	500	400	500	500	500
001-002-505000	Retirement	6,504	5,737	9,000	8,500	9,500	9,500	9,500
Total Personal Services		\$70,559	\$54,433	\$82,650	\$85,170	\$93,700	\$93,700	\$93,700
Employee FTEs		0.82	0.82	0.82	0.82	1.11	1.11	1.11
Material and Services								
001-002-600200	Utilities - PGE	4,001	5,555	6,200	6,000	7,000	7,000	7,000
001-002-600201	Communications	3,254	3,779	4,500	3,800	4,200	4,200	4,200
001-002-600401	Janitorial/Garbage	2,954	3,664	4,650	4,200	4,500	4,500	4,500
001-002-600500	IT /Software	21,496	26,702	28,000	36,000	38,000	38,000	38,000
001-002-600600	Travel and Training	3,476	1,957	6,000	1,000	4,000	4,000	4,000
001-002-600700	Dues and Subscriptions	4,485	4,521	5,500	6,000	6,300	6,300	6,300
001-002-600800	Attorney Fees	0	0	500	0	500	500	500
001-002-600850	Audit	9,570	7,739	10,000	8,201	13,000	13,000	13,000
001-002-601100	Advertising & Notices	1,151	801	400	1,000	1,000	1,000	1,000
001-002-601700	Insurance	13,613	14,559	16,100	16,519	18,500	18,500	18,500
001-002-608000	Supplies and Maintenance	9,570	8,264	14,000	10,000	13,000	13,000	13,000
001-002-608150	Merchant Bank Fees	9,878	10,721	11,500	12,000	13,000	13,000	13,000
001-002-608200	V/E Fuel and Maintenance	500	10	500	0	0	0	0
001-002-608601	Professional Services	2,873	18,964	3,500	11,000	11,000	11,000	11,000
001-002-608800	Taxes on Rental Property	4,953	5,094	5,300	1,033	1,100	1,100	1,100
Total Material and Services		\$91,774	\$112,330	\$116,650	\$116,753	\$135,100	\$135,100	\$135,100
Capital Outlay								
001-002-620100	Equipment	740	3,692	4,000	2,000	4,000	4,000	4,000
Total Capital Outlay		\$740	\$3,692	\$4,000	\$2,000	\$4,000	\$4,000	\$4,000
Transfers								
001-002-630560	Debt Service Fund	31,063	31,063	0	0	0	0	0
Total Transfers		\$31,063	\$31,063	\$0	\$0	\$0	\$0	\$0
Contingency								
001-002-640000	Contingency	0	0	233,089	0	233,750	233,750	233,750
Total Contingency		\$0	\$0	\$233,089	\$0	\$233,750	\$233,750	\$233,750
Total Requirements - Finance Department		\$194,136	\$201,518	\$436,389	\$203,923	\$466,550	\$466,550	\$466,550

FY23 Annual Budget Planning



Budget Includes:

- *Consultant 3J for Comprehensive plan update
- *Contracted Engineering and Planning Services

General Fund Requirements

Department: Planning

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Personal Services								
001-003-500000	Salary	13,138	14,707	14,760	14,000	15,500	15,500	15,500
001-003-504600	Unemployment	13	15	50	20	30	30	30
001-003-504700	Social Security	1,005	1,125	1,300	1,200	1,300	1,300	1,300
001-003-504800	Health Insurance	7,656	7,827	8,800	8,000	9,000	9,000	9,000
001-003-504900	Workers' Comp	239	196	300	150	200	200	200
001-003-505000	Retirement	2,301	2,619	2,800	3,200	3,600	3,600	3,600
Total Personal Services		\$24,352	\$26,489	\$28,010	\$26,570	\$29,630	\$29,630	\$29,630
Employee FTEs		0.25	0.25	0.25	0.25	0.28	0.28	0.28
Material and Services								
001-003-600600	Travel and Training	3,563	6,454	6,600	3,500	3,500	3,500	3,500
001-003-600700	Dues and Subscriptions	330	336	500	300	350	350	350
001-003-600800	Attorney Fees	3,870	8,405	7,000	15,000	15,000	15,000	15,000
001-003-600900	Engineering Services	46,492	46,171	60,000	53,000	55,000	55,000	55,000
001-003-601100	Advertising and Legal	1,070	902	1,500	2,000	2,000	2,000	2,000
001-003-608000	Supplies and Maintenance	(1,104)	85	100	25	100	100	100
001-003-608601	Professional Services	26,690	28,492	30,000	31,000	40,000	40,000	40,000
001-003-608701	Special Land Use	-	-	50,000	20,000	30,000	30,000	30,000
Total Material and Services		\$80,911	\$90,845	\$155,700	\$124,825	\$145,950	\$145,950	\$145,950
Capital Outlay								
Capital Outlay		0	0	0	0	0	0	0
Total Capital Outlay		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Planning		\$105,263	\$117,334	\$183,710	\$151,395	\$175,580	\$175,580	\$175,580

FY23 Annual Budget Police



Budget Includes

*Grant revenue for overtime and police officer wages in General Fund

*Increase in material and services and personnel

General Fund Requirements

Department: Police		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Personal Services								
001-004-500000	Salary	211,264	243,433	280,000	285,000	315,000	315,000	315,000
001-004-500005	Overtime	5,872	10,555	20,000	25,000	25,000	25,000	25,000
001-004-504600	Unemployment	217	274	400	325	400	400	400
001-004-504700	Social Security	16,611	20,960	23,000	24,000	26,000	26,000	26,000
001-004-504800	Health Insurance	69,759	80,548	90,000	88,000	98,000	98,000	98,000
001-004-504900	Workers' Comp	9,107	10,962	15,000	6,500	11,000	11,000	11,000
001-004-505000	Retirement	31,302	55,718	62,000	68,000	74,000	74,000	74,000
Total Personal Services		\$344,132	\$422,450	\$490,400	\$496,825	\$549,400	\$549,400	\$549,400
Employee FTEs		3	4	4	4	4	4	4
Material and Services								
001-004-600200	Utilities-PGE	3,369	3,839	4,500	6,200	7,000	7,000	7,000
001-004-600201	Communications	5,403	4,426	5,000	6,500	7,000	7,000	7,000
001-004-600350	Vehicle Maintenance/Fuel	10,631	16,436	17,500	18,000	19,000	19,000	19,000
001-004-600500	IT Services	1,000	3,671	3,000	500	2,000	2,000	2,000
001-004-600600	Travel and Training	6,883	1,817	8,000	4,000	7,000	7,000	7,000
001-004-600800	Attorney Fees	603	900	1,500	100	1,000	1,000	1,000
001-004-601800	Dispatch	34,723	30,786	35,000	38,000	40,000	40,000	40,000
001-004-602000	Ammunition/Weapon Repair	7,592	2,665	6,000	3,500	5,000	5,000	5,000
001-004-608000	Supplies and Maintenance	19,145	32,890	30,800	28,500	30,000	30,000	30,000
001-004-608600	Professional Services	3,989	4,068	4,500	6,500	6,500	6,500	6,500
001-004-608700	Dues and Subscriptions	10,178	22,340	20,000	22,000	25,000	25,000	25,000
001-004-600925	National Night Out	4,322	800	4,000	4,000	4,000	4,000	4,000
Total Material and Services		\$107,838	\$124,638	\$139,800	\$137,800	\$153,500	\$153,500	\$153,500
Capital Outlay								
001-004-620500	Equipment	7,903	0	0	0	0	0	0
Total Capital Outlay		\$7,903	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Police Department		\$459,873	\$547,088	\$630,200	\$634,625	\$702,900	\$702,900	\$702,900

FY23 Annual Budget Municipal Court



Budget Includes:

*Increase in material and services and personnel

General Fund Requirements

Department: Municipal Court

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Personal Services								
001-005-500000	Salary	16,324	15,448	20,000	20,000	22,000	22,000	22,000
001-005-504600	Unemployment	16	15	75	25	35	35	35
001-005-504700	Social Security	1,249	1,182	1,500	1,515	1,640	1,640	1,640
001-005-504800	Health Insurance	5,462	5,550	6,300	6,000	6,500	6,500	6,500
001-005-504900	Workers' Comp	243	199	300	100	150	150	150
001-005-505000	Retirement	1,282	1,433	1,700	1,700	1,900	1,900	1,900
Total Personal Services		\$24,576	\$23,827	\$29,875	\$29,340	\$32,225	\$32,225	\$32,225
Employee FTEs		0.20	0.20	0.20	0.20	0.20	0.20	0.20
Material and Services								
001-005-600600	Travel and Training	0	0	500	700	1,000	1,000	1,000
001-005-600700	Dues and Subscriptions	75	0	100	75	100	100	100
001-005-608000	Maintenance	(414)	0	300	0	200	200	200
001-005-608300	Court Cost	6,753	7,352	7,900	9,100	9,500	9,500	9,500
001-005-608601	Professional Services	1,832	2,632	2,800	7,000	10,000	10,000	10,000
Total Material and Services		\$8,246	\$9,984	\$11,600	\$16,875	\$20,800	\$20,800	\$20,800
Capital Outlay								
Capital Outlay		1,000	0	0	0	0	0	0
Total Capital Outlay		\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Municipal Court		\$33,822	\$33,811	\$41,475	\$46,215	\$53,025	\$53,025	\$53,025

FY23 Annual Budget Parks



Budget Includes:

*Contracted maintenance service for Parks

*Decreased park wage

General Fund Requirements

Department: Parks Department

		Actual 2019-20	Actual 2020-21	Adopted 2021-22	Estimate 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Personal Services								
001-006-500000	Salary	34,045	35,866	38,000	37,000	10,000	10,000	10,000
001-006-500002	Seasonal Worker	7,324	6,736	7,000	7,500	8,000	8,000	8,000
001-006-504600	Unemployment	41	43	75	60	50	50	50
001-006-504700	Social Security	3,165	3,259	3,500	3,500	1,050	1,050	1,050
001-006-504800	Health Insurance	18,440	17,961	19,200	1,800	5,000	5,000	5,000
001-006-504900	Workers' Compensation	1,414	1,282	2,000	900	500	500	500
001-006-505000	Retirement	6,481	6,933	7,500	7,600	2,125	2,125	2,125
Total Personal Services		\$70,910	\$72,080	\$77,275	\$58,360	\$26,725	\$26,725	\$26,725
Employee FTEs		0.95	0.95	0.95	0.95	0.20	0.20	0.20
Material and Services								
001-006-600200	Utilities-PGE	819	938	1,250	1,250	1,400	1,400	1,400
001-006-600201	Communications	1,864	2,569	3,100	2,000	2,500	2,500	2,500
001-006-600450	Garbage Service	313	368	500	500	550	550	550
001-006-600500	IT Services	400	0	0	0	0	0	0
001-006-600600	Travel and Training	45	0	200	0	0	0	0
001-006-600800	Attorney	0	0	100	0	0	0	0
001-006-601100	Advertising and Legal	0	136	200	0	200	200	200
001-006-608000	Supplies and Maintenance	14,965	27,971	27,300	20,000	25,000	25,000	25,000
001-006-608500	Arborist	7,540	1,260	10,000	10,000	10,000	10,000	10,000
001-006-608601	Professional Services	0	748	0	0	8,000	8,000	8,000
Total Material and Services		\$25,946	\$33,990	\$42,650	\$33,750	\$39,650	\$39,650	\$39,650
Capital Outlay								
001-006-620500	Park Equipment	37,934	3,802	10,000	0	0	0	0
Total Capital Outlay		\$37,934	\$3,802	\$10,000	\$0	\$0	\$0	\$0
Total Requirements - Parks Department		\$134,790	\$109,872	\$129,925	\$92,110	\$66,375	\$66,375	\$66,375

FY23 Annual Budget Pool



Budget Includes:

*Increase in material and services and personnel

*Installation of the pool diving board

General Fund Requirements

Department:		Pool						
		Actual 2019-20	Actual 2020-21	Adopted 2021-22	Estimate 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Personal Services								
001-007-500000	Salary	58,187	4,957	45,000	40,000	55,000	55,000	55,000
001-007-504600	Unemployment	55	5	100	40	60	60	60
001-007-504700	Social Security	4,451	379	3,900	3,000	4,500	4,500	4,500
001-007-504800	Health Insurance	0	1,833	0	0	0	0	0
001-007-504900	Workers' Compensation	2,838	2,513	2,500	700	2,600	2,600	2,600
001-007-505000	Retirement	0	488	0	0	0	0	0
Total Personal Services		\$65,531	\$10,175	\$51,500	\$43,740	\$62,160	\$62,160	\$62,160
Employee FTEs		2.25	2.25	2.25	2.25	2.25	2.25	2.25
Material and Services								
001-007-600200	Utilities	6,376	7,115	7,500	8,000	8,400	8,400	8,400
001-007-600201	Communications	4,503	4,299	5,200	3,500	4,500	4,500	4,500
001-007-600450	Garbage	81	145	200	100	150	150	150
001-007-600500	IT/Financial Software	200	0	0	0	0	0	0
001-007-600700	Dues/Subscriptions	0	0	0	450	500	500	500
001-007-600902	Heating Fuel	429	403	3,000	1,000	1,500	1,500	1,500
001-007-601100	Advertising and Legal	0	127	200	200	200	200	200
001-007-608000	Supplies and Maintenance	6,122	914	5,000	7,000	7,000	7,000	7,000
001-007-608100	Chemicals	5,087	927	7,000	3,000	6,000	6,000	6,000
001-007-609000	Professional Services	400	680	0	0	0	0	0
Total Material and Services		\$23,198	\$14,610	\$28,100	\$23,250	\$28,250	\$28,250	\$28,250
Capital Outlay								
001-007-620500	Equipment	13,983	366	5,000	5,000	0	0	0
Total Capital Outlay		\$13,983	\$366	\$5,000	\$5,000	\$0	\$0	\$0
Total Requirements - Pool Department		\$102,712	\$25,151	\$84,600	\$71,990	\$90,410	\$90,410	\$90,410

FY23
Annual Budget
General Fund Summary



General Fund Revenues and Requirements

Resources	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Estimate 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Beginning Fund Balance	541,788	382,709	491,644	288,477	375,180	375,180	375,180
Revenues	1,164,342	1,230,249	1,331,000	1,585,886	1,487,700	1,487,700	1,487,700
Transfers	3,515	3,515	3,515	3,515	3,800	3,800	3,800
Total Resources	\$1,709,645	\$1,616,473	\$1,826,159	\$1,877,878	\$1,866,680	\$1,866,680	\$1,866,680
Requirements	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Estimate 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Personal Services	656,031	664,959	826,570	794,845	854,180	854,180	854,180
Material and Services	381,819	459,114	582,500	535,853	622,750	622,750	622,750
Capital Outlay	63,023	7,860	19,000	7,000	4,000	4,000	4,000
Transfers	226,063	196,063	165,000	165,000	152,000	152,000	152,000
Contingency	0	0	233,089	0	233,750	233,750	233,750
Total Requirements	\$1,326,936	\$1,327,996	\$1,826,159	\$1,502,698	\$1,866,680	\$1,866,680	\$1,866,680
Over/Under (+/-)	\$382,709	\$288,477	\$0	\$375,180	\$0	\$0	\$0
Ending Fund Balance	\$382,709	\$288,477	\$0	\$375,180	\$0	\$0	\$0

FY23 Annual Budget Tourism



Budget Includes:

- *Contribution to Christmas in Carlton
- * Special projects to attract Tourism to Carlton
- *Banner and Marketing Material for Carlton

Tourism Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
005-000-300000	Beginning Fund Balance	17,696	18,216	28,562	31,114	53,534	53,534	53,534
Revenues								
005-000-400400	Interest	1,040	433	500	220	350	350	350
005-000-404550	Grants	0	0	0	0	10,000	10,000	10,000
005-000-406300	Transient Room Tax (70%)	32,297	24,174	25,000	45,000	50,000	50,000	50,000
Revenues		33,337	24,607	25,500	45,220	60,350	60,350	60,350
Total Resources		\$51,033	\$42,823	\$54,062	\$76,334	\$113,884	\$113,884	\$113,884

Tourism Fund Requirements

Material and Services								
005-500-600100	Marketing Expense	7,034	1,129	13,000	5,000	10,000	10,000	10,000
005-500-600250	Events	4,000	0	5,500	0	5,500	5,500	5,500
005-500-600300	Social Media Campaign	9,005	8,400	9,800	9,000	12,000	12,000	12,000
005-500-600350	Memberships	1,204	395	1,995	500	1,000	1,000	1,000
005-500-600600	Travel and Training	0	595	0	0	1,000	1,000	1,000
005-500-601050	Special Projects	11,367	0	23,667	8,000	84,284	84,284	84,284
005-500-601100	Advertising and Legal	207	1,190	100	300	100	100	100
Total Material and Services		\$32,817	\$11,709	\$54,062	\$22,800	\$113,884	\$113,884	\$113,884
Total Requirements - Tourism		\$32,817	\$11,709	\$54,062	\$22,800	\$113,884	\$113,884	\$113,884

Tourism Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Resources								
	Beginning Fund Balance	17,696	18,216	28,562	31,114	53,534	53,534	53,534
	Revenues	33,337	24,607	25,500	45,220	60,350	60,350	60,350
Total Resources		\$51,033	\$42,823	\$54,062	\$76,334	\$113,884	\$113,884	\$113,884
Requirements								
	Material and Services	32,817	11,709	54,062	22,800	113,884	113,884	113,884
Total Requirements		\$32,817	\$11,709	\$54,062	\$22,800	\$113,884	\$113,884	\$113,884
Over/Under (+/-)		18,216	31,114	0	53,534	0	0	0
Ending Fund Balance		\$18,216	\$31,114	\$0	\$53,534	\$0	\$0	\$0

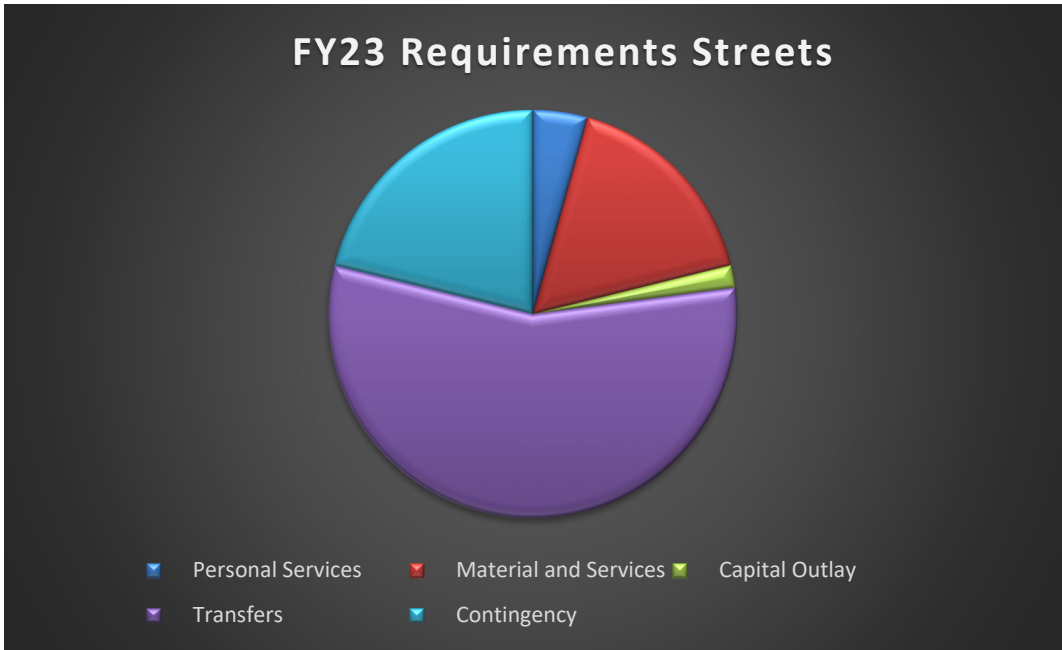
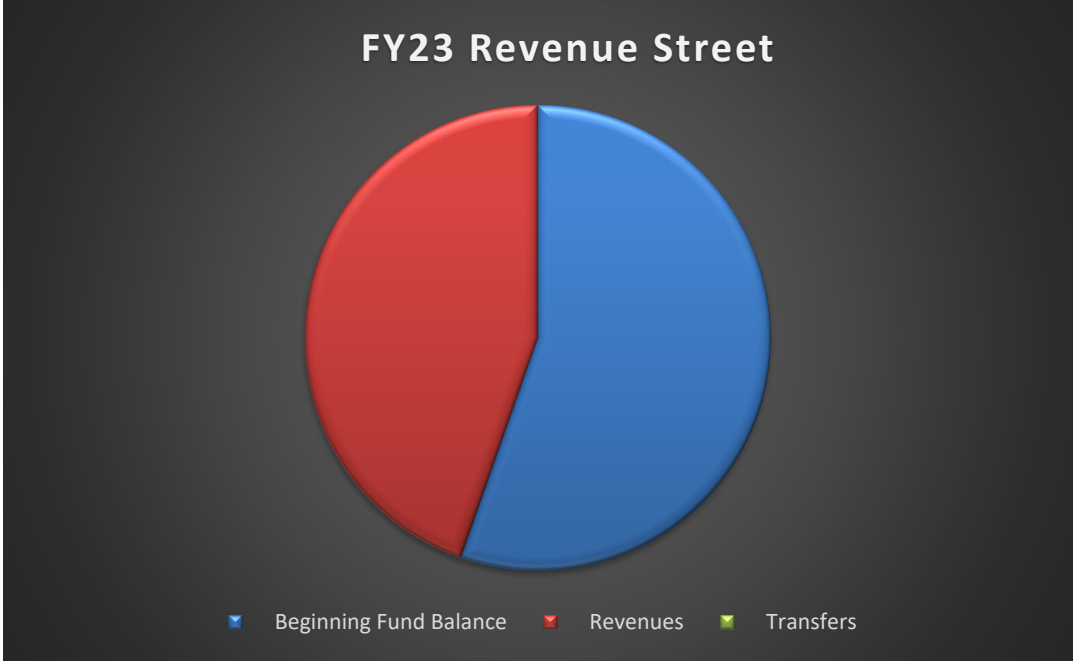
FY23 Annual Budget Streets



Budget Includes:

- *Transfer to General Fund for Internal Expenses
- *Transfer to Capital Improvement for Transportation Projects
- *Additional Street Camera Equipment

FY23 Streets



Street Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Resources								
011-000-300000	Beginning Fund Balance	132,536	246,004	133,165	223,843	314,075	314,075	314,075
	Total Fund Balance	132,536	246,004	133,165	223,843	314,075	314,075	314,075
Revenues								
011-000-400400	Interest	16,637	6,921	10,000	5,000	8,000	8,000	8,000
011-000-402400	Gasoline Tax	175,439	164,091	150,000	182,000	185,000	185,000	185,000
011-000-402500	State Revenue Sharing	20,415	37,223	40,000	40,000	40,000	40,000	40,000
011-000-402700	Miscellaneous	1,614	10	100	100	100	100	100
011-000-404050	Type A, B & ROW Permits	74,707	121,790	4,000	28,000	20,000	20,000	20,000
	Revenues	\$288,812	\$330,035	\$204,100	\$255,100	\$253,100	\$253,100	\$253,100
	Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	288,812	330,035	204,100	255,100	253,100	253,100	\$253,100
	Total Resources	\$421,348	\$576,039	\$337,265	\$478,943	\$567,175	\$567,175	\$567,175

Street Fund Requirements

		Actual 2019-20	Actual 2020-21	Adopted 2021-22	Estimate 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Personal Services								
011-110-50000	Salary	11,949	11,174	13,500	12,500	13,500	13,500	13,500
011-110-504600	Unemployment	11	11	15	13	15	15	15
011-110-504700	Social Security	817	855	1,150	1,000	1,100	1,100	1,100
011-110-504800	Health Insurance	5,046	5,059	5,500	5,400	5,900	5,900	5,900
011-110-504900	Workers' Compensation	930	1,260	1,500	500	800	800	800
011-110-505000	Retirement	5,468	2,263	3,500	3,000	3,200	3,200	3,200
	Total Personal Services	\$24,221	\$20,622	\$25,165	\$22,413	\$24,515	\$24,515	\$24,515
	Employee FTEs	0.25	0.25	0.25	0.25	0.30	0.3	0.3
Material and Services								
011-110-600110	Advertising and Legal	0	0	500	100	300	300	300
011-110-600200	Utilities-PGE	23,424	24,448	25,000	24,600	26,000	26,000	26,000
011-110-600201	Communications	126	103	200	150	170	170	170
011-110-600450	Garbage Service	105	123	200	170	180	180	180
011-110-600800	Attorney Fees	522	0	1,000	220	300	300	300
011-110-600900	Engineering Services	8,634	1,360	5,000	1,000	5,000	5,000	5,000
011-110-601700	Insurance	820	937	1,100	1,100	1,200	1,200	1,200
011-110-607050	Street Sweeping	11,480	15,220	20,000	20,000	20,000	20,000	20,000
011-110-608000	Supplies and Maintenance	23,893	17,869	25,000	26,000	26,000	26,000	26,000
011-110-608200	V/E Fuel and Maintenance	1,071	270	800	600	800	800	800
011-110-608310	Street Striping	14,832	17,729	20,000	5,000	15,000	15,000	15,000
011-110-608601	Professional Services	0	0	500	0	500	500	500
	Total Material Services	\$84,907	\$78,059	\$99,300	\$78,940	\$95,450	\$95,450	\$95,450
Capital Outlay								
011-110-620505	Street Projects	12,701	0	0	0	0	0	0
011-110-620500	Equipment	0	0	15,000	10,000	10,000	10,000	10,000
	Total Capital Outlay	\$12,701	\$0	\$15,000	\$10,000	\$10,000	\$10,000	\$10,000
Transfers								
011-110-630570	Gen. Fund - Shared Exp.	3,515	3,515	3,515	3,515	3,800	3,800	3,800
011-110-630600	CIF - Transportation	50,000	250,000	50,000	50,000	313,410	313,410	313,410
	Total Transfers	\$53,515	\$253,515	\$53,515	\$53,515	\$317,210	\$317,210	\$317,210
Contingency								
011-110-640001	Contingency	0	0	144,285	0	120,000	120,000	120,000
	Total Contingency	\$0	\$0	\$144,285	\$0	\$120,000	\$120,000	\$120,000
Total Requirements - Street Fund		\$175,344	\$352,196	\$337,265	\$164,868	\$567,175	\$567,175	\$567,175

Street Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Beginning Fund Balance	132,536	246,004	133,165	223,843	314,075	314,075	314,075
Revenues	288,812	330,035	204,100	255,100	253,100	253,100	253,100
Transfers	0	0	0	0	0	0	0
Total Resources	\$421,348	\$576,039	\$337,265	\$478,943	\$567,175	\$567,175	\$567,175
Requirements							
Personal Services	24,221	20,622	25,165	22,413	24,515	24,515	24,515
Material and Services	84,907	78,059	99,300	78,940	95,450	95,450	95,450
Capital Outlay	12,701	0	15,000	10,000	10,000	10,000	10,000
Transfers	53,515	253,515	53,515	53,515	317,210	317,210	317,210
Contingency	0	0	144,285	0	120,000	120,000	120,000
Total Requirements	\$175,344	\$352,196	\$337,265	\$164,868	\$567,175	\$567,175	\$567,175
Over/Under (+/-)	246,004	223,843	0	314,075	0	0	0
Ending Fund Balance	\$246,004	\$223,843	\$0	\$314,075	\$0	\$0	\$0

FY23 Annual Budget Water



Budget Includes:

- *Increases in materials and services and personnel
- *Transfers to Debt Service, VERF, and Capital Improvements
 - *Computer Replacement
 - *Filter Media and Locater Unit
- *Transfer in from SDCs for Water Meters in New Development

FY23 Water

FY23 Revenue Water



Beginning Fund Balance Transfers Total Revenues

FY23 Requirements Water



Personal Services Material and Services Capital Outlay
Transfers Contingency

Water Fund Revenue

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2019-2020	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
012-000-300000	Beginning Fund Balance	462,442	235,699	260,402	196,178	253,575	253,575	253,575
Revenues								
012-000-400400	Interest	15,597	6,489	8,000	4,700	8,000	8,000	8,000
012-000-402700	Miscellaneous	2,471	4,857	3,000	400	1,000	1,000	1,000
012-000-403700	Water Receipts	1,188,172	1,307,800	1,390,000	1,450,000	1,512,350	1,512,350	1,512,350
012-000-403750	Back Flow Inspections	3,125	3,625	3,700	3,700	3,700	3,700	3,700
012-000-403800	Hookup Fees	5,200	26,000	25,000	5,000	20,000	20,000	20,000
012-000-404300	Customers Helping Customers	0	0	0	100	500	500	500
Revenues		\$1,214,565	\$1,348,771	\$1,429,700	\$1,463,900	\$1,545,550	\$1,545,550	\$1,545,550
Transfers		\$0	\$20,000	\$40,000	\$40,000	\$50,000	\$50,000	\$50,000
Total Revenues		\$1,214,565	\$1,368,771	\$1,469,700	\$1,503,900	\$1,595,550	\$1,595,550	\$1,595,550
Total Resources		\$1,677,007	\$1,604,470	\$1,730,102	\$1,700,078	\$1,849,125	\$1,849,125	\$1,849,125

Water Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-2020	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Personal Services								
012-120-500000	Salary	230,430	229,941	260,000	274,000	295,920	295,920	295,920
012-120-500005	Overtime	6,543	8,097	8,000	6,500	7,500	7,500	7,500
012-120-504600	Unemployment	235	238	260	300	325	325	325
012-120-504700	Social Security	18,031	18,210	23,000	21,000	22,680	22,680	22,680
012-120-504800	Health Insurance	94,762	96,835	99,000	110,000	120,000	120,000	120,000
012-120-504900	Workers' Comp	5,656	6,634	10,000	5,000	10,000	10,000	10,000
012-120-505000	Retirement	46,920	41,867	44,000	55,200	62,000	62,000	62,000
Total Personal Services		\$402,577	\$401,822	\$444,260	\$472,000	\$518,425	\$518,425	\$518,425
Employee FTE		3.85	3.85	4.85	4.85	4.21	4.21	4.21
Material and Services								
012-120-600110	Advertising and Legal	52	739	500	600	600	600	600
012-120-600200	Utilities - PGE	11,434	10,873	12,500	12,000	12,500	12,500	12,500
012-120-600201	Communications	11,542	12,292	13,500	13,000	13,500	13,500	13,500
012-120-600401	Janitorial/Garbage Services	3,618	4,641	5,300	5,500	6,000	6,000	6,000
012-120-600500	IT/Software	26,534	27,084	29,500	30,000	32,000	32,000	32,000
012-120-600550	Billing Company Costs	3,373	3,590	4,100	4,500	4,500	4,500	4,500
012-120-600600	Travel and Training	2,644	923	2,500	2,000	2,500	2,500	2,500
012-120-600700	Dues and Subscriptions	7,355	7,018	5,500	6,000	6,500	6,500	6,500
012-120-600800	Attorney Fees	310	564	2,500	800	2,000	2,000	2,000
012-120-600850	Audit	9,860	7,973	10,000	9,000	12,000	12,000	12,000
012-120-600900	Engineering Services	4,366	7,644	6,000	6,000	6,000	6,000	6,000
012-120-601700	Insurance	13,525	15,458	17,000	17,100	18,500	18,500	18,500
012-120-603300	Chemicals	47,623	57,917	60,000	60,000	70,000	70,000	70,000
012-120-604800	Testing	5,704	3,730	5,500	4,500	5,500	5,500	5,500
012-120-607000	Utility Locates	4,020	6,324	6,400	6,000	6,500	6,500	6,500
012-120-608000	Supplies and Maintenance	95,726	101,864	94,000	90,000	95,000	95,000	95,000
012-120-608015	Water Meters	0	33,122	40,000	40,000	50,000	50,000	50,000
012-120-608160	Merchant Fees	8,998	10,404	10,000	10,000	12,000	12,000	12,000
012-120-608200	V/E Fuel and Maintenance	3,509	3,043	7,500	8,000	9,000	9,000	9,000
012-120-608600	Professional Services	3,013	24,384	9,000	10,000	10,000	10,000	10,000
Total Material and Services		\$263,206	\$339,587	\$341,300	\$335,000	\$374,600	\$374,600	\$374,600

Water Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-2020	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Capital Outlay								
012-120-620300	City Hall Equipment	2,771	3,902	4,000	4,000	4,000	4,000	4,000
012-120-620500	Water Equipment	20,344	29,867	66,000	20,000	55,000	55,000	55,000
012-120-620510	Water Meter Lease	25,806	25,806	25,806	25,806	25,806	25,806	25,806
Total Capital Outlays		\$48,921	\$59,575	\$95,806	\$49,806	\$84,806	\$84,806	\$84,806
Transfers								
012-120-630450	Vehicle Replacement Fund	0	0	30,000	30,000	25,000	25,000	25,000
012-120-630400	CIF - Water Projects	410,000	250,000	250,000	250,000	125,321	125,321	125,321
012-120-630425	CIF - Facilities\Special Proj.	50,000	100,000	50,000	50,000	100,000	100,000	100,000
012-120-630525	Debt Service Fund	266,604	257,308	259,697	259,697	256,848	256,848	256,848
Total Transfers		\$726,604	\$607,308	\$589,697	\$589,697	\$507,169	\$507,169	\$507,169
Contingency								
012-120-650000	Contingency	0	0	259,039	0	364,125	364,125	364,125
Total Contingency		\$0	\$0	\$259,039	\$0	\$364,125	\$364,125	\$364,125

Water Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2019-2020	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Beginning Fund Balance	462,442	235,699	260,402	196,178	253,575	253,575	253,575
Revenues	1,214,565	1,348,771	1,429,700	1,463,900	1,545,550	1,545,550	1,545,550
Transfers	0	20,000	40,000	40,000	50,000	50,000	50,000
Total Resources	\$1,677,007	\$1,604,470	\$1,730,102	\$1,700,078	\$1,849,125	\$1,849,125	\$1,849,125
Requirements							
Personal Services	402,577	401,822	444,260	472,000	518,425	518,425	518,425
Material and Services	263,206	339,587	341,300	335,000	374,600	374,600	374,600
Capital Outlay	48,921	59,575	95,806	49,806	84,806	84,806	84,806
Transfers	726,604	607,308	589,697	589,697	507,169	507,169	507,169
Contingency	0	0	259,039	0	364,125	364,125	364,125
Total Requirements	\$1,441,308	\$1,408,292	\$1,730,102	\$1,446,503	\$1,849,125	\$1,849,125	\$1,849,125
Over/Under (+/-)	235,699	196,178	0	253,575	0	0	0
Ending Fund Balance	\$235,699	\$196,178	\$0	\$253,575	\$0	\$0	\$0

FY23 Annual Budget Sewer



Budget Includes:

- *Increases in materials and services
- *Transfers to Debt Service, VRF, and Capital Improvement for projects
- *Computer replacement

FY23 Sewer

FY23 Revenue Sewer



▣ Beginning Fund Balance ▣ Revenues ▣ Transfers

FY23 Requirements Sewer



▣ Personal Services ▣ Material and Services ▣ Capital Outlay
▣ Transfers ▣ Contingency

Sewer Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Resources								
013-000-300000	Beginning Fund Balance	80,966	228,988	311,115	265,039	167,703	167,703	167,703
Revenues								
013-000-400400	Interest	15,597	6,489	10,000	4,700	7,000	7,000	7,000
013-000-402700	Miscellaneous	0	0	100	0	100	100	100
013-000-404400	Sewer Receipts	847,710	978,163	1,080,000	1,123,200	1,190,694	1,190,694	1,190,694
013-000-404500	Hookup Fees	1,600	7,800	8,000	4,000	5,000	5,000	5,000
013-000-404800	Land Lease for Ag Use	0	3,000	3,000	3,000	3,000	3,000	3,000
Revenues		\$864,907	\$995,452	\$1,101,100	\$1,134,900	\$1,205,794	\$1,205,794	\$1,205,794
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$864,907	\$995,452	\$1,101,100	\$1,134,900	\$1,205,794	\$1,205,794	\$1,205,794
Total Resources		\$945,873	\$1,224,440	\$1,412,215	\$1,399,939	\$1,373,497	\$1,373,497	\$1,373,497

Sewer Fund Requirements

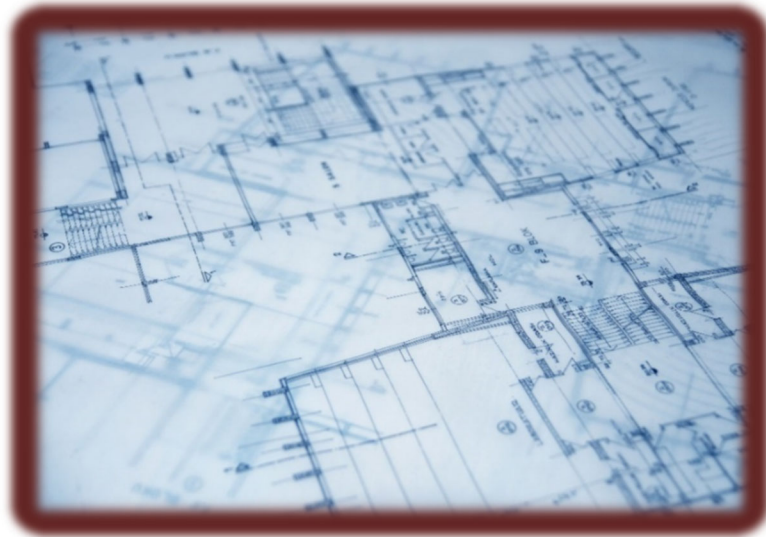
		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Personal Services								
013-130-500000	Salary	163,687	164,657	175,000	209,000	225,871	225,871	225,871
013-130-504600	Unemployment	166	164	200	193	210	210	210
013-130-504700	Social Security	12,716	12,596	15,000	16,000	17,300	17,300	17,300
013-130-504800	Health Insurance	59,538	60,072	62,000	73,000	82,000	82,000	82,000
013-130-504900	Workers' Comp.	2,613	2,581	3,000	380	3,000	3,000	3,000
013-130-505000	Retirement	24,658	28,961	32,000	49,000	53,000	53,000	53,000
Total Personal Services		\$263,378	\$269,031	\$287,200	\$347,573	\$381,381	\$381,381	\$381,381
Employee FTEs		2.56	2.56	2.56	3.61	3.61	3.61	3.61
Material and Services								
013-130-600110	Advertising and Legal	170	719	300	100	300	300	300
013-130-600200	Utilities	27,491	25,669	30,000	30,000	31,000	31,000	31,000
013-130-600201	Communications	11,084	11,206	12,500	12,000	13,000	13,000	13,000
013-130-600401	Janitorial/Garbage Service	3,566	4,528	5,500	5,000	5,500	5,500	5,500
013-130-600500	IT/Software	26,163	26,614	29,000	32,000	34,000	34,000	34,000
013-130-600550	Billing Company Costs	3,373	3,590	4,500	4,200	4,500	4,500	4,500
013-130-600600	Travel and Training	531	1,050	1,500	1,000	1,500	1,500	1,500
013-130-600700	Dues and Subscriptions	5,205	4,542	5,000	7,500	7,000	7,000	7,000
013-130-600800	Attorney Fees	513	504	1,000	300	500	500	500
013-130-600850	Audit	9,570	7,739	10,000	8,300	9,500	9,500	9,500
013-130-600900	Engineering Services	15,062	4,770	5,000	5,000	8,000	8,000	8,000
013-130-601700	Insurance	13,115	14,990	16,500	16,600	18,500	18,500	18,500
013-130-603300	Chemicals	33,552	31,944	40,000	45,000	45,000	45,000	45,000
013-130-604800	Testing	5,778	5,740	6,000	5,800	6,000	6,000	6,000
013-130-607000	Utility Locates	985	4,558	4,000	6,500	7,500	7,500	7,500
013-130-608000	Supplies and Maintenance	76,578	91,078	87,250	78,500	90,000	90,000	90,000
013-130-608160	Merchant Fees	9,008	10,404	11,000	11,000	11,900	11,900	11,900
013-130-608200	V/E Fuel and Maintenance	2,632	8,462	6,500	10,500	10,000	10,000	10,000
013-130-608600	Professional Services	3,162	23,809	12,000	11,000	12,000	12,000	12,000
Total Material and Services		\$247,538	\$281,916	\$287,550	\$290,300	\$315,700	\$315,700	\$315,700

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Capital Outlay								
013-130-620100	Office Equipment	1,456	3,941	4,000	4,000	4,000	4,000	4,000
013-130-620500	Sewer Equipment	0	0	10,850	10,850	0	0	0
Total Capital Outlay		\$1,456	\$3,941	\$14,850	\$14,850	\$4,000	\$4,000	\$4,000
Transfers								
013-130-630400	CIF - Sewer	25,000	175,000	400,000	400,000	168,204	168,204	168,204
013-130-630425	CIF - Facilities	50,000	100,000	50,000	50,000	100,000	100,000	100,000
013-130-630600	Debt Service Fund	129,513	129,513	129,513	129,513	129,513	129,513	129,513
Total Transfers		\$204,513	\$404,513	\$579,513	\$579,513	\$397,717	\$397,717	\$397,717
Contingency								
013-130-640000	Contingency	0	0	243,102	0	274,699	274,699	274,699
Total Contingency		\$0	\$0	\$243,102	\$0	\$274,699	\$274,699	\$274,699
Total Requirements - Sewer Fund		\$716,885	\$959,401	\$1,412,215	\$1,232,236	\$1,373,497	\$1,373,497	\$1,373,497

Sewer Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Beginning Fund Balance	80,966	228,988	311,115	265,039	167,703	167,703	167,703
Revenues	864,907	995,452	1,101,100	1,134,900	1,205,794	1,205,794	1,205,794
Transfers	0	0	0	0	0	0	0
Total Resources	\$945,873	\$1,224,440	\$1,412,215	\$1,399,939	\$1,373,497	\$1,373,497	\$1,373,497
Requirements							
Personal Services	263,378	269,031	287,200	347,573	381,381	381,381	381,381
Material and Services	247,538	281,916	287,550	290,300	315,700	315,700	315,700
Capital Outlay	1,456	3,941	14,850	14,850	4,000	4,000	4,000
Transfers	204,513	404,513	579,513	579,513	397,717	397,717	397,717
Contingency	0	0	243,102	0	274,699	274,699	274,699
Total Requirements	\$716,885	\$959,401	\$1,412,215	\$1,232,236	\$1,373,497	\$1,373,497	\$1,373,497
Over/Under (+/-)	228,988	265,039	0	167,703	0	0	0
Ending Fund Balance	\$228,988	\$265,039	\$0	\$167,703	\$0	\$0	\$0

FY23 Annual Budget Capital Improvement



Budget Includes:

- *The following Capital Improvement Plan lists pending projects
- *These projects are driven by the Mayor and Councils annually set goals

Capital Improvement Fund

Resources		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
017-000-300000	Beginning Fund Balance	609,252	896,021	1,276,652	1,354,239	2,296,466	2,296,466	2,296,466
Revenues								
017-000-400400	Interest	16,637	6,921	10,000	6,900	10,000	10,000	10,000
017-000-400005	ARPA Yamhill County	0	0	0	550,000	0	0	0
017-000-400006	ARPA NEU	0	0	0	242,327	242,327	242,327	242,327
017-000-400008	Donations Civic Center	0	0	0	10,000	400,000	400,000	400,000
017-000-400525	Loans	0	0	0	0	5,000,000	5,000,000	5,000,000
017-000-402700	Miscellaneous Revenue	0	0	196,000	0	0	0	0
017-000-406001	Intergovernmental	0	73,731	275,000	100,000	350,000	350,000	350,000
017-000-407000	Grants	252,471	303,227	7,975,000	6,800,000	1,600,000	1,600,000	1,600,000
Total Revenues		269,108	383,879	8,456,000	7,709,227	7,602,327	7,602,327	7,602,327
	Transfers In	830,000	1,015,000	940,000	940,000	1,081,935	1,081,935	1,081,935
Total Resources		1,708,360	2,294,900	10,672,652	10,003,466	10,980,728	10,980,728	10,980,728

Requirements								
	Facilities/Special Projects	259,646	162,463	750,000	300,000	6,250,000	6,250,000	6,250,000
	Parks Projects	9,377	177,878	165,000	7,000	75,000	75,000	75,000
	Transportation Projects	148,169	304,649	250,000	60,000	370,000	370,000	370,000
	Water Projects	395,147	279,373	8,425,000	7,320,000	1,720,000	1,720,000	1,720,000
	Sewer Projects	0	16,298	300,000	20,000	1,645,000	1,645,000	1,645,000
	Storm Projects	0	0	0	0	100,000	100,000	100,000
	Sub-Total Requirements	812,339	940,661	9,890,000	7,707,000	10,160,000	10,160,000	10,160,000
	Transfers Out	0	0		0	0	0	0
017-174-640000	Contingency	0	0	782,652	0	820,728	820,728	820,728
Total Requirements		812,339	940,661	10,672,652	7,707,000	10,980,728	10,980,728	10,980,728



CAPITAL IMPROVEMENT PLAN

2023-2027



Introduction

The City of Carlton Capital Improvement Plan (CIP) is intended to identify the community's primary infrastructure needs and establish a five-year plan for undertaking a range of projects focused on the areas of parks, utilities (water and sewer), streets, stormwater, public facilities, and equipment. The plan is updated annually during the City's budget development process to reflect current financial and capital needs and priorities established by the Carlton City Council.

Maintaining local infrastructure is one of the municipal leaders' full responsibilities to ensure a high quality of life for citizens' health and safety and promote economic growth. Carlton continues to work diligently in all community building areas, and this document is an essential guide for success in "Our Great Little Town."

The following information includes:

- List of future projects organized by service area.
- Cost estimates (based on current marketplace rates).
- Proposed funding sources.

The City of Carlton benefits from having an up-to-date plan for capital investment.

- There is better coordination between capital funding needs and supporting primary service delivery.
- The community's credit rating, stable tax rate, and lower debt service costs are maintained.
- Long-term capital financing is more economical;
- The City can coordinate public improvements with private economic development initiatives.



Parks

Project Number	Park Projects	Cost Estimate	FY23	FY24	FY25	FY26	FY27
1001	Ladd Park Gazebo	200,000	75,000	125,000			
1002	Ladd Park Power	50,000	50,000				
1003	Ladd Park Irrigation and Landscape	50,000			50,000		
1004	Ladd Park Verterans Memorial	125,000				125,000	
1005	Ladd Park Basketball Court Cover	325,000	75,000	250,000			
1006	Wennerberg Park Bank Stablization	300,000					300,000
Total		\$1,050,000	\$200,000	\$375,000	\$50,000	\$125,000	\$300,000

Funding Parks	Cost Estimate	FY23	FY24	FY25	FY26	FY27
SDC-Parks	175,000		125,000	50,000		
Loans						
Grants	500,000	75,000			125,000	300,000
Donations	-					
CIF	375,000	125,000	250,000			
Total	\$1,050,000	\$200,000	\$375,000	\$50,000	\$125,000	\$300,000



Parks

1001. Ladd Park Gazebo

Provides for constructing a gazebo in Ladd Park between the basketball court and Ladd Park Veterans Memorial. This facility is also intended to serve as a performance venue for special events.

1002. Ladd Park Power

Provided needed power for special events, lighting, and camera.

1003. Ladd Park Irrigation and Landscape

After improvements to Ladd Park, special irrigation and landscape will enhance increased community presence.

1004. Ladd Park Veteran Memorial

Enhancing the existing Veteran's Memorial in the park through a State of Oregon Grant.

1005. Ladd Park Basketball Area Covered

Creating a year-round use of the basketball area for community members and special events

1006. Wennerberg Park Bank Stabilization

Stabilize the bank on the south end of Wennerberg Park where the bank is eroding.



Water

Project Number	Water Projects	Cost Estimate	FY23	FY24	FY25	FY26	FY27
2001	Water Transmission Line	400,000	400,000				
2002	Panther Creek Reservoir Dredging	2,400,000	2,400,000				
2003	1st/E Main/E Monroe Flows	140,000	140,000				
2004	S 3rd ST Washington to Polk Flows	200,000		200,000			
2005	E Monroe St - 1st St to 4th St Flows	250,000			50,000	200,000	
2006	E Monroe St - Pine St to 1st St	130,000		20,000	110,000		
2007	Main to Pine Replace Water Line	120,000				20,000	100,000
2008	Harrison to Link Flows	400,000					400,000
2009	Polk to 3rd to Pine Flows	250,000	250,000				
2010	Johnson/Howe Street Water Line	320,000					320,000
2011	Steel Reservoir Upgrade	1,050,000		350,000	350,000	350,000	
Total		\$5,660,000	3,190,000	570,000	510,000	570,000	820,000

Funding Water	Cost Estimate	FY23	FY24	FY25	FY26	FY27
Water Fund	0					
CIF	20,000			20,000		
Grants	3,850,000	2,800,000	350,000	350,000	350,000	
SDC's	1,790,000	390,000	220,000	160,000	200,000	820,000
Total	\$5,660,000	\$3,190,000	\$570,000	\$530,000	\$550,000	\$820,000



Water

2001. Water Transmission Line

The City's water main line from the water plant to the concrete reservoir (approximately 7 miles) is beyond its useful life and, over time, has increased the amount of water loss as a result. The City was awarded \$7.1 million from the State of Oregon to fund this project.

2002. Panther Creek Reservoir Dredging

Over many years the City's water reservoir has lost storage capacity due to soil erosion. As Carlton grows, water demand increases, creating the potential for future water shortages. The City was awarded \$2.5 million from the State of Oregon to fund this project.

2003. 1st/E Main/E Monroe St Flows

This project connects the water main on E. Main St. to E. Monroe, increasing capacity and creating a loop, improving fire flow to residential neighborhoods north of E. Main St.

2004. S 3rd St/Washington/Polk Flow

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

2005. E. Monroe St. 1st St. to 4th St. Flow

Part of a series of water projects in the water master plan designed to improve flows to the northeast quadrant, providing improved service to established residential neighborhoods.

2006. E. Monroe St. Pine St. to 1st St. Flow

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

2007. Main St. Water Line Kutch to Pine

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

2008. Harrison St. to Link St. Flow

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



2009. Polk to 3rd to Pine Water Flows

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

2010. Johnson/Howe St Water Line

Part of a series of water projects in the water master plan designed to improve flows to the City's northwest quadrant

2011. Steel Reservoir Upgrade

The steel reservoir will need upgrades inside and outside of the tank, paint, and corrosion repair.



Sewer

Project Number	Sewer Projects	Cost Estimate	FY23	FY24	FY25	FY26	FY27
3001	Pine and Main Pipe Replacement	445,000	445,000				
3002	Main & W Main St Clay Pipe	445,000				445,000	
3003	Hawn Creek Pump & Headworks	1,500,000	600,000	900,000			
3004	WWTP	7,800,000	1,400,000	5,400,000	1,000,000		
3005	Grant St Pipe Replacement	900,000	450,000	450,000			
3006	S Pine/Grant/Polk Pipe Replacement	950,000				950,000	
3007	Kutch and Vicinity Pipe Replacement	900,000					900,000
Total		12,940,000	2,895,000	6,750,000	1,000,000	1,395,000	900,000

Funding Sewer	Cost Estimate	FY23	FY24	FY25	FY26	FY27
Loans						
Grants	7,800,000	1,400,000	5,400,000	1,000,000		
Sewer CIF	1,590,000	645,000	500,000		445,000	
Sewer SDCs	3,550,000	850,000	850,000		950,000	900,000
Total	\$12,940,000	\$2,895,000	\$6,750,000	\$1,000,000	\$1,395,000	\$900,000



Sewer

3001. Pine and Main Replacement

Clay sanitary sewer pipe along Pine and Monroe streets is aging and prone to failure. Replacement or existing pipe upgrades are intended and are to be done in conjunction with the planned ODOT OR-47 improvements.

3002. Main and E Main Pipe Replacement

Clay sanitary sewer pipe along Main and E Main streets is aging and prone to failure. Replacement or existing pipe upgrades are intended and will be done in conjunction with the planned ODOT OR-47 improvements.

3003. Hawn Creek Station and Headworks

The project will upgrade the pump station for additional capacity to meet the requirements of the development that is occurring and future development potential in the southeast part of the community. The existing headworks for the WWTP consist of a mechanical bar screen for the main channel and a manual bar screen for the by-pass channel. The mechanical bar screen is old and past its design life. It is at a point where it breaks frequently and is difficult to repair. The project will upgrade the headworks with current technology and may require a new concrete channel for the equipment. The headworks protect the influent pumps from clogging and enhance treatment thus reducing operation and maintenance as well as improving the overall functioning of the treatment plant.

3004. Wastewater Treatment Plant (WWTP) Upgrade

The City's wastewater treatment facilities are old and in need of several upgrades, including replacement of the 10-inch gravity line, construction of a new pump station, upgrade of the disinfection system, addition of new biological treatment equipment, increased storage capacity, an upgraded effluent irrigation system, and installation of a new SCADA alarm system.

3005. Grant St. Pipe Replacement- Pine St. to Pump Station

Clay sanitary sewer pipe needs to be replaced to decrease inflow/infiltration into the sanitary sewer system and prevent sinkholes or pipe collapse.



3006. S Pine/Park Street 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.

3007. Kutch Vicinity 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.



Streets

Project Number	Transportation Projects	Cost Estimate	FY23	FY24	FY25	FY26	FY27
4001	Paving Projects	200,000	40,000	40,000	40,000	40,000	40,000
4002	Pedestrian Improvements	150,000	30,000	30,000	30,000	30,000	30,000
4003	E Main St Improvements SCA	640,000	330,000	340,000			
4004	Grant Street Sidewalks	400,000		50,000	350,000		
4005	W Main Paving Yamhill/Cunningham	500,000		500,000			
Total		1,890,000	400,000	960,000	420,000	70,000	70,000

Funding Transportation	Cost Estimate	FY23	FY24	FY25	FY26	FY27
CIF	580,000	300,000	70,000	70,000	70,000	70,000
Grants	1,140,000	100,000	690,000	350,000		
SDC	200,000		200,000			
Total	\$1,920,000	\$400,000	\$960,000	\$420,000	\$70,000	\$70,000



Streets

4001. Paving Projects

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

4002. Pedestrian Improvements

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

4003. E. Main St. Improvements Phase 1 (Pine St. to 1st St.)

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

4004. Grant Street Sidewalks

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

4005. West Main Street Pavement Improvements -Yamhill to Cunningham St.

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



Special Projects

Project Number	Special Projects	Cost Estimate	FY23	FY24	FY25	FY26	FY27
5001	Civic Center	6,000,000	6,000,000				
5002	Public Parking Civic Center	300,000	50,000	250,000			
5004	PW Replacement Vehicle/Vac	252,000	0	84,000	84,000	84,000	0
5004	Police Replacement Vehicle	66,000	22,000	22,000	22,000	0	30,000
5005	Building for PW Equipment-Personnel	250,000	250,000				
Total		\$6,868,000	\$6,322,000	\$356,000	\$106,000	\$84,000	\$30,000

Funding Special Projects	Cost Estimate	FY23	FY24	FY25	FY26	FY27
CIF	550,000	300,000	250,000			
VERF	348,000	22,000	106,000	106,000	84,000	30,000
Loans	6,000,000	6,000,000				
Grants	0					
SDC	0					
Total	\$6,898,000	\$6,322,000	\$356,000	\$106,000	\$84,000	\$30,000



Special Projects

5001. Civic Center Construction and Temporary Housing

Constructed in 1974, the current City Hall building does not meet the current seismic code or energy efficiencies. It does not have enough space for the general government and police operations, including meeting facilities, office space, public restrooms, storage, and various specialized secure areas. During construction, temporary housing will be used for City administration staff and public safety.

5002. Public Parking for Civic Center

Design and build the two Civic Center parking areas.

5003. Public Works Vehicle Replacement with Vac Trailer

Three-yard dump truck will replace the current 90's model 1-ton vehicle. We will be buying the truck & vac trailer to be used for all phases of public works repairs and maintenance. The truck and vac trailer will also be a critical component for Carlton's initiation of Mercury TMDL's monitor and maintenance of the stormwater.

5004. Police Vehicle Replacement

Replacing a 2012 Charger, using the sale to go toward the purchase of a new Interceptor

5005. Public Works Equipment and Personnel Building

Adding a Storage Shed for equipment currently stored outside.

FY23 Annual Budget SDC Fund



Budget Includes:

- *Stormwater Master Plan
- *Continuing Infrastructure Improvements from all master plans
 - *Transfer to Parks CIF for Park Master Plan Improvements
 - *Revenue based on 30 New Homes

Water System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Resources								
020-000-400100	Beginning Fund Balance	706,944	753,059	988,659	1,039,434	872,029	872,029	872,029
Revenues								
020-000-400400	Interest	3,119	1,298	1,500	1,200	1,500	1,500	1,500
020-000-400410	Reimbursement	32,076	219,400	167,520	83,760	178,410	178,410	178,410
020-000-400425	Compliance	931	6,400	4,890	2,445	5,220	5,220	5,220
020-000-403800	Improvements	13,481	92,200	70,380	35,190	74,940	74,940	74,940
Revenues		\$49,607	\$319,298	\$244,290	\$122,595	\$260,070	\$260,070	\$260,070
020-000-403775	Transfers: Water Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$49,607	\$319,298	\$244,290	\$122,595	\$260,070	\$260,070	\$260,070
Total Resources		\$756,551	\$1,072,357	\$1,232,949	\$1,162,029	\$1,132,099	\$1,132,099	\$1,132,099

Water System Development Fund Requirements

Material and Services								
020-200-600905	Improvement	3,375	12,923	10,000	0	10,000	10,000	10,000
020-200-600910	Reimbursement	117	0	10,000	0	10,000	10,000	10,000
020-200-600925	Compliance	0	0	10,000	0	10,000	10,000	10,000
Total Material and Services		\$3,492	\$12,923	\$30,000	\$0	\$30,000	\$30,000	\$30,000
Capital Outlay								
020-200-630100	Water Projects	0	0	932,949	250,000	802,099	802,099	802,099
Total Capital Outlay		\$0	\$0	\$932,949	\$250,000	\$802,099	\$802,099	\$802,099
Transfers								
020-200-620400	Transfers Out	0	20,000	40,000	40,000	50,000	50,000	50,000
Total Transfers		\$0	\$20,000	\$40,000	\$40,000	\$50,000	\$50,000	\$50,000
Contingency								
020-000-650000	Operating Contingency	0	0	230,000	0	250,000	250,000	250,000
Total Contingency		\$0	\$0	\$230,000	\$0	\$250,000	\$250,000	\$250,000

Water SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Beginning Fund Balance	706,944	753,059	988,659	1,039,434	872,029	872,029	872,029
Revenues	49,607	319,298	244,290	122,595	260,070	260,070	260,070
Transfers	0	0	0	0	0	0	0
Total Resources	\$756,551	\$1,072,357	\$1,232,949	\$1,162,029	\$1,132,099	\$1,132,099	\$1,132,099
Material and Services	3,492	12,923	30,000	0	30,000	30,000	30,000
Capital Outlay	0	0	932,949	250,000	802,099	802,099	802,099
Transfers	0	20,000	40,000	40,000	50,000	50,000	50,000
Contingency	0	0	230,000	0	250,000	250,000	250,000
Total Requirements	\$3,492	\$32,923	\$1,232,949	\$290,000	\$1,132,099	\$1,132,099	\$1,132,099
Over/Under (+/-)	753,059	1,039,434	0	872,029	0	0	0
Ending Fund Balance	\$753,059	\$1,039,434	\$0	\$872,029	\$0	\$0	\$0

Sewer System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Resources								
020-000-400110	Beginning Fund Balance	941,782	958,783	1,086,848	1,040,754	1,198,406	1,198,406	1,198,406
Revenues								
020-000-400405	Interest	3,119	1,298	1,500	1,200	1,500	1,500	1,500
020-000-403801	Improvement	42,522	295,305	203,430	461,409	219,690	219,690	219,690
020-000-400412	Reimbursement	0	51,822	35,700	80,976	38,550	38,550	38,550
020-000-400413	Compliance	0	9,002	6,210	14,067	6,720	6,720	6,720
Revenues		\$45,641	\$357,427	\$246,840	\$557,652	\$266,460	\$266,460	\$266,460
020-000-403802	Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$45,641	\$357,427	\$246,840	\$557,652	\$266,460	\$266,460	\$266,460
Total Resources		\$987,423	\$1,316,210	\$1,333,688	\$1,598,406	\$1,464,866	\$1,464,866	\$1,464,866

Sewer System Development Fund Requirements

Material and Services								
020-20-600930	Reimbursement	0	0	10,000	0	10,000	10,000	10,000
020-200-600931	Improvement	0	0	20,000	0	20,000	20,000	20,000
020-200-600932	Compliance	0	2,685	10,000	0	10,000	10,000	10,000
020-200-608000	Professional Services	4,025	0	0	0	0	0	0
Total Material and Services		\$4,025	\$2,685	\$40,000	\$0	\$40,000	\$40,000	\$40,000
Capital Outlay								
020-200-630200	Sewer Improvement Projects	24,615	272,771	933,688	400,000	1,186,297	1,186,297	1,186,297
Total Capital Outlay		\$24,615	\$272,771	\$933,688	\$400,000	\$1,186,297	\$1,186,297	\$1,186,297
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	360,000	0	238,569	238,569	238,569
Total Contingency		\$0	\$0	\$360,000	\$0	\$238,569	\$238,569	\$238,569

Sewer SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Beginning Fund Balance	941,782	958,783	1,086,848	1,040,754	1,198,406	1,198,406	1,198,406
Revenues	45,641	357,427	246,840	557,652	266,460	266,460	266,460
Transfers	0	0	0	0	0	0	0
Total Resources	\$987,423	\$1,316,210	\$1,333,688	\$1,598,406	\$1,464,866	\$1,464,866	\$1,464,866
Requirements							
Material and Services	4,025	2,685	40,000	0	40,000	40,000	40,000
Capital Outlay	24,615	272,771	933,688	400,000	1,186,297	1,186,297	1,186,297
Transfers	0	0	0	0	0	0	0
Contingency	0	0	360,000	0	238,569	238,569	238,569
Total Requirements	\$28,640	\$275,456	\$1,333,688	\$400,000	\$1,464,866	\$1,464,866	\$1,464,866
Over/Under (+/-)	958,783	1,040,754	0	1,198,406	0	0	0
Ending Fund Balance	\$958,783	\$1,040,754	\$0	\$1,198,406	\$0	\$0	\$0

Transportation System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
020-000-400115	Beginning Fund Balance	366,764	367,920	396,257	528,577	588,247	588,247	588,247
Revenues								
020-000-400411	Interest	3,119	1,298	1,500	1,200	1,500	1,500	1,500
020-000-403805	Transportation Receipts	26,124	159,452	116,940	58,470	124,530	124,530	124,530
Revenues		\$29,243	\$160,750	\$118,440	\$59,670	\$126,030	\$126,030	\$126,030
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$29,243	\$160,750	\$118,440	\$59,670	\$126,030	\$126,030	\$126,030
Total Resources		\$396,007	\$528,670	\$514,697	\$588,247	\$714,277	\$714,277	\$714,277

Transportation System Development Fund Requirements

Material and Services								
020-200-608100	Professional Services	0	0	100,000	0	0	0	0
Total Material and Services		\$0	\$0	\$100,000	\$0	\$0	\$0	\$0
Capital Outlay								
020-200-630300	Transportation Projects	3,087	93	311,697	0	589,277	589,277	589,277
Total Capital Outlay		\$3,087	\$93	\$311,697	\$0	\$589,277	\$589,277	\$589,277
Transfers								
020-200-620500	Transfers Out	25,000		0	0	0	0	0
Total Transfers		\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
020-200-650200	Contingency	0	0	103,000	0	125,000	125,000	125,000
Total Contingency		\$0	\$0	\$103,000	\$0	\$125,000	\$125,000	\$125,000

Transportation SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Beginning Fund Balance	366,764	367,920	396,257	528,577	588,247	588,247	588,247
Revenues	29,243	160,750	118,440	59,670	126,030	126,030	126,030
Transfers	0	0	0	0	0	0	0
Total Resources	\$396,007	\$528,670	\$514,697	\$588,247	\$714,277	\$714,277	\$714,277
Requirements							
Material and Services	0	0	100,000	0	0	0	0
Capital Outlay	3,087	93	311,697	0	589,277	589,277	589,277
Transfers	25,000	0	0	0	0	0	0
Contingency	0	0	103,000	0	125,000	125,000	125,000
Total Requirements	\$28,087	\$93	\$514,697	\$0	\$714,277	\$714,277	\$714,277
Over/Under (+/-)	367,920	528,577	0	588,247	0	0	0
Ending Fund Balance	\$367,920	\$528,577	\$0	\$588,247	\$0	\$0	\$0

Parks System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Resources								
020-000-400120	Beginning Fund Balance	98,429	89,842	78,378	144,110	100,055	100,055	100,055
Revenues								
020-000-400420	Interest	3,120	1,298	1,500	1,200	15	15	15
020-000-403810	Park Receipts	13,293	77,920	59,490	29,745	63,360	63,360	63,360
Revenues		\$16,413	\$79,218	\$60,990	\$30,945	\$63,375	\$63,375	\$63,375
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$16,413	\$79,218	\$60,990	\$30,945	\$63,375	\$63,375	\$63,375
Total Resources		\$114,842	\$169,060	\$139,368	\$175,055	\$163,430	\$163,430	\$163,430

Parks System Development Fund Requirements

Materials and Services								
020-200-608220	Professional Services	0	0	0	0	0	0	0
Total Material and Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
020-200-630400	Park Improvements	0	24,950	109,368	75,000	55,744	55,744	55,744
Total Capital Outlay		\$0	\$24,950	\$109,368	\$75,000	\$55,744	\$55,744	\$55,744
Transfers								
020-200-620600	Transfers Out	25,000	0	0	0	75,000	75,000	75,000
Total Transfers		\$25,000	\$0	\$0	\$0	\$75,000	\$75,000	\$75,000
Contingency								
020-200-650300	Contingency	0	0	30,000	0	32,686	32,686	32,686
Total Contingency		\$0	\$0	\$30,000	\$0	\$32,686	\$32,686	\$32,686

Parks SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Beginning Fund Balance	98,429	89,842	78,378	144,110	100,055	100,055	100,055
Revenues	16,413	79,218	60,990	30,945	63,375	63,375	63,375
Transfers	0	0	0	0	0	0	0
Total Resources	\$114,842	\$169,060	\$139,368	\$175,055	\$163,430	\$163,430	\$163,430
Requirements							
Material and Services	0	0	0	0	0	0	0
Capital Outlay	0	24,950	109,368	75,000	55,744	55,744	55,744
Transfers	25,000	0	0	0	75,000	75,000	75,000
Contingency	0	0	30,000	0	32,686	32,686	32,686
Total Requirements	\$25,000	\$24,950	\$139,368	\$75,000	\$163,430	\$163,430	\$163,430
Over/Under (+/-)	89,842	144,110	0	100,055	0	0	0
Ending Fund Balance	\$89,842	\$144,110	\$0	\$100,055	\$0	\$0	\$0

Stormwater System Development Fund Revenue

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Resources								
020-000-400105	Beginning Fund Balance	235,181	252,539	270,523	337,214	320,289	320,289	320,289
Revenues								
020-000-400430	Interest	3,120	1,298	1,500	1,200	1,500	1,500	1,500
020-000-403815	Stormwater Receipts	14,238	83,480	63,750	31,875	67,890	67,890	67,890
Revenues		\$17,358	\$84,778	\$65,250	\$33,075	\$69,390	\$69,390	\$69,390
020-000-403800	Transfer: Street Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$17,358	\$84,778	\$65,250	\$33,075	\$69,390	\$69,390	\$69,390
Total Resources		\$252,539	\$337,317	\$335,773	\$370,289	\$389,679	\$389,679	\$389,679

Stormwater System Development Fund Requirements

Material and Services								
020-200-608300	Professional Services	0	0	100,000	50,000	100,000	100,000	100,000
Total Material and Services		\$0	\$0	\$100,000	\$50,000	\$100,000	\$100,000	\$100,000
Capital Outlay								
020-200-630500	Storm Improvements	0	103	165,773	0	211,679	211,679	211,679
Total Capital Outlay		\$0	\$103	\$165,773	\$0	\$211,679	\$211,679	\$211,679
Transfers								
020-200-620700	Transfers	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
020-200-650400	Contingency	0	0	70,000	0	78,000	78,000	78,000
Total Contingency		\$0	\$0	\$70,000	\$0	\$78,000	\$78,000	\$78,000

Stormwater SD Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Beginning Fund Balance	235,181	252,539	270,523	337,214	320,289	320,289	320,289
Revenues	17,358	84,778	65,250	33,075	69,390	69,390	69,390
Transfers	0	0	0	0	0	0	0
Total Resources	\$252,539	\$337,317	\$335,773	\$370,289	\$389,679	\$389,679	\$389,679
Requirements							
Material and Services	0	0	100,000	50,000	100,000	100,000	100,000
Capital Outlay	0	103	165,773	0	211,679	211,679	211,679
Transfers	0	0	0	0	0	0	0
Contingency	0	0	70,000	0	78,000	78,000	78,000
Total Requirements	\$0	\$103	\$335,773	\$50,000	\$389,679	\$389,679	\$389,679
Over/Under (+/-)	252,539	337,214	0	320,289	0	0	0
Ending Fund Balance	\$252,539	\$337,214	\$0	\$320,289	\$0	\$0	\$0

Resources	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Estimate 2021-22	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
Beginning Fund Balance	2,349,100	2,422,143	2,820,665	3,090,089	3,079,026	3,079,026	3,079,026
Total Revenues	158,262	1,001,471	735,810	803,937	785,325	785,325	785,325
Total SD Resources Avail.	2,507,362	3,423,614	3,556,475	3,894,026	3,864,351	3,864,351	3,864,351

Requirements							
Material and Services	7,517	15,608	270,000	50,000	170,000	170,000	170,000
Capital Outlay	27,702	297,917	2,453,475	725,000	2,845,096	2,845,096	2,845,096
Transfers	50,000	20,000	40,000	40,000	125,000	125,000	125,000
Contingency	0	0	793,000	0	724,255	724,255	724,255
Total SD Requirements	85,219	333,525	3,556,475	815,000	3,864,351	3,864,351	3,864,351

FY23 Annual Budget GO Bond 2015 (Pool)



Fund 24 Debt Service Pool Bond

Identifier	Fund	Interest	Description	Original Loan	Balance	Payoff Year
Series 2015	GO Bond	3.77%	Pool Construction	975,000	955,750	2035

GO Bond 2015 - Pool Project

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Resources								
024-000-300000	Beginning Fund Balance	10,116	10,791	3,935	4,723	897	897	897
Revenues								
024-000-400200	Current Property Tax	57,768	53,759	64,000	61,000	65,000	65,000	65,000
024-000-400300	Delinquent Property Tax	1,726	2,030	1,000	900	1,000	1,000	1,000
024-000-400400	Interest	4,169	0	0	0	0	0	0
Total Revenues		63,663	55,789	65,000	61,900	66,000	66,000	66,000
Total Resources		\$73,779	\$66,580	\$68,935	\$66,623	\$66,897	\$66,897	\$66,897

GO Bond Fund 2015 - Requirements

Debt Service								
024-240-620525	Western Alliance - Principal	30,000	30,000	35,000	35,000	35,000	35,000	35,000
024-240-620550	Western Alliance - Interest	32,988	31,857	30,726	30,726	29,406	29,406	29,406
Total Debt Service		\$62,988	\$61,857	\$65,726	\$65,726	\$64,406	\$64,406	\$64,406
Contingency								
024-240-640000	Contingency	0	0	0	0	0	0	0
024-240-650000	Unappropriated Contingency	0	0	3,209	0	2,491	2,491	2,491
Total Contingency		\$0	\$0	\$3,209	\$0	\$2,491	\$2,491	\$2,491
Total Requirements - GO Bond 2015		\$62,988	\$61,857	\$68,935	\$65,726	\$66,897	\$66,897	\$66,897

GO 2015 - Pool Project Bond Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Resources								
	Beginning Fund Balance	10,116	10,791	3,935	4,723	897	897	897
	Revenues	63,663	55,789	65,000	61,900	66,000	66,000	66,000
Total Resources		\$73,779	\$66,580	\$68,935	\$66,623	\$66,897	\$66,897	\$66,897

Requirements								
	Debt Service	62,988	61,857	65,726	65,726	64,406	64,406	64,406
	Contingency	0	0	3,209	0	2,491	2,491	2,491
Total Requirements		\$62,988	\$61,857	\$68,935	\$65,726	\$66,897	\$66,897	\$66,897

Over/Under (+/-)

Ending Fund Balance	\$10,791	\$4,723	\$0	\$897	\$0	\$0	\$0	\$0
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FY23 Annual Budget Debt Service



Fund 26 Debt Service Debt Obligations						
Identifier	Fund	Interest	Description	Original Loan	Balance	Payoff Year
V17002	Sewer	1.42%	Master Plan	40,000	23,158	2025
2007 Bond	Water	4.75%	Water Improvements	1,000,000	469,692	2027
S99099	Water	1.00%	Safe Water	2,238,625	821,564	2031
Y090002	Sewer	4.99%	Force Main	1,540,000	1,093,545	2033
S150008	Water	2.11%	Lower Meadowlake Intertie	2,555,500	2,345,247	2038

Debt Service Fund Revenue

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Resources								
026-000-300000	Beginning Fund Balance	\$163,854	\$163,854	\$163,855	\$163,854	\$163,854	\$163,854	\$163,854
Revenues								
026-000-403700	Transfer: General Fund	31,063	31,063	0	0	0	0	0
026-000-403800	Transfer: Water Fund	266,604	257,308	259,696	259,697	256,848	256,848	256,848
026-000-403900	Transfer: Sewer Fund	129,513	129,513	129,513	129,513	129,513	129,513	129,513
Total Transfers		\$427,180	\$417,884	\$389,209	\$389,210	\$386,361	\$386,361	\$386,361
Total Resources		\$591,034	\$581,738	\$553,064	\$553,064	\$550,215	\$550,215	\$550,215

Debt Service Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Debt Service								
026-260-620415	S150008 Meadowlake Prin	0	39,029	41,224	41,224	43,465	43,465	43,465
026-260-620418	S150008 Meadowlake Int	99,632	53,921	51,726	51,726	49,485	49,485	49,485
026-260-620420	V17002 Wastewater MP Prin	5,652	5,556	5,635	5,635	5,715	5,715	5,715
026-260-620425	V17002 Wastewater MP Int	392	488	409	409	329	329	329
026-260-620535	Citizens Bank - Prin.	21,973	23,536	0	0	0	0	0
026-260-620545	Citizens Bank - Int.	9,089	7,526	0	0	0	0	0
026-260-620540	Water Bond Series 2007 Prin	55,000	55,000	60,000	60,000	60,000	60,000	60,000
026-260-620550	Water Bond Series 2007 Int	24,735	22,123	19,510	19,510	16,660	16,660	16,660
026-260-620600	S99099 Safe Water Prin	76,217	76,980	77,749	77,749	78,527	78,527	78,527
026-260-620610	S99099 Safe Water Int	10,525	9,763	8,993	8,993	8,216	8,216	8,216
026-260-620660	Bond Fees	495	495	495	495	495	495	495
026-260-620700	Y09002-SWR Prin	59,536	62,507	65,626	65,626	68,901	68,901	68,901
026-260-620710	Y09002-SWR Int	63,933	60,960	57,843	57,843	54,568	54,568	54,568
Total Debt Service		\$427,179	\$417,884	\$389,210	\$389,210	\$386,361	\$386,361	\$386,361
Contingency								
026-260-650000	Unappropriated Contingency	0	0	163,854	0	163,854	163,854	163,854
Total Contingency		\$0	\$0	\$163,854	\$0	\$163,854	\$163,854	\$163,854

Debt Service Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Resources								
	Beginning Fund Balance	163,854	163,854	163,855	163,854	163,854	163,854	163,854
	Transfers	427,180	417,884	389,209	389,210	386,361	386,361	386,361
Total Resources		\$591,034	\$581,738	\$553,064	\$553,064	\$550,215	\$550,215	\$550,215
Requirements								
	Debt Service	427,179	417,884	389,210	389,210	386,361	386,361	386,361
	Contingency	0	0	163,854	0	163,854	163,854	163,854
Total Requirements		\$427,179	\$417,884	\$553,064	\$389,210	\$550,215	\$550,215	\$550,215
Over/Under (+/-)		163,855	163,854	0	163,854	0	0	0
Ending Fund Balance		\$163,855	\$163,854	\$0	\$163,854	\$0	\$0	\$0

FY23 Annual Budget Vehicle and Equipment Replacement



Budget Includes:

- * Final Payment of Police Vehicle and Digital Radios
- * Public Works Truck with Vac Truck
- * First Payment of new Police Vehicle-to be reduced by the sale of 2012 Charger

Vehicle/Equipment Replacement Fund

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Resources								
027-000-300000	Beginning Fund Balance	\$56,749	\$27,903	\$30,394	\$1,548	\$5,193	\$5,193	\$5,193
Transfers								
027-000-401420	Transfers In	0	25,000	55,000	55,000	102,000	102,000	102,000
Transfers		0	25,000	55,000	55,000	102,000	102,000	102,000
Total Revenues		\$0	\$25,000	\$55,000	\$55,000	\$102,000	\$102,000	\$102,000
Total Resources		\$81,749	\$52,903	\$85,394	\$56,548	\$107,193	\$107,193	\$107,193

Vehicle/Equipment Replacement Fund Requirements

Capital Outlay								
027-127-620500	Vehicles and Equipment	0	51,355	82,000	51,355	77,000	77,000	77,000
Total Capital Outlay		\$0	\$51,355	\$82,000	\$51,355	\$77,000	\$77,000	\$77,000
Transfers								
	Transfers Out	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
027-127-650000	Unappropriated Contingency	0	0	3,394	0	30,193	30,193	30,193
Total Contingency		\$0	\$0	\$3,394	\$0	\$30,193	\$30,193	\$30,193

Vehicle/Equipment Replacement Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2019-20	2020-21	2021-22	2021-22	2022-23	2022-23	2022-23
Resources								
	Beginning Fund Balance	56,749	27,903	30,394	1,548	5,193	5,193	5,193
	Transfers	0	25,000	55,000	55,000	102,000	102,000	102,000
Total Resources		\$56,749	\$52,903	\$85,394	\$56,548	\$107,193	\$107,193	\$107,193
Requirements								
	Capital Outlay	0	51,355	82,000	51,355	77,000	77,000	77,000
	Transfers	0	0	0	0	0	0	0
	Contingency	0	0	3,394	0	30,193	30,193	30,193
Total Requirements		\$0	\$51,355	\$85,394	\$51,355	\$107,193	\$107,193	\$107,193
Over/Under (+/-)		56,749	1,548	0	5,193	0	0	0
Ending Fund Balance		\$56,749	\$1,548	\$0	\$5,193	\$0	\$0	\$0



**Fiscal Year 2022-23
Annual Budget
Appendices**

City of Carlton
Compensation Schedule - Fiscal Year 2023

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
1	YEARLY	31,583.84	32,373.43	33,182.77	34,012.34	34,862.65	35,734.21	36,627.57	37,543.26	38,481.84	39,443.88	40,429.98
	MONTHLY	2,631.99	2,697.79	2,765.23	2,834.36	2,905.22	2,977.85	3,052.30	3,128.60	3,206.82	3,286.99	3,369.17
	BI-MONTHLY	1315.99	1348.89	1382.62	1417.18	1452.61	1488.93	1526.15	1564.30	1603.41	1643.50	1684.58
	HOURLY	15.1845	15.5642	15.9533	16.3521	16.7609	17.1799	17.6094	18.0496	18.5009	18.9634	19.4375
2	YEARLY	32,373.43	33,182.77	34,012.34	34,862.65	35,734.21	36,627.57	37,543.26	38,481.84	39,443.88	40,429.98	41,440.73
	MONTHLY	2,697.79	2,765.23	2,834.36	2,905.22	2,977.85	3,052.30	3,128.60	3,206.82	3,286.99	3,369.17	3,453.39
	BI-MONTHLY	1348.89	1382.62	1417.18	1452.61	1488.93	1526.15	1564.30	1603.41	1643.50	1684.58	1726.70
	HOURLY	15.5642	15.9533	16.3521	16.7609	17.1799	17.6094	18.0496	18.5009	18.9634	19.4375	19.9234
3	YEARLY	33,182.77	34,012.34	34,862.65	35,734.21	36,627.57	37,543.26	38,481.84	39,443.88	40,429.98	41,440.73	42,476.75
	MONTHLY	2,765.23	2,834.36	2,905.22	2,977.85	3,052.30	3,128.60	3,206.82	3,286.99	3,369.17	3,453.39	3,539.73
	BI-MONTHLY	1382.62	1417.18	1452.61	1488.93	1526.15	1564.30	1603.41	1643.50	1684.58	1726.70	1769.86
	HOURLY	15.9533	16.3521	16.7609	17.1799	17.6094	18.0496	18.5009	18.9634	19.4375	19.9234	20.4215
4	YEARLY	34,012.34	34,862.65	35,734.21	36,627.57	37,543.26	38,481.84	39,443.88	40,429.98	41,440.73	42,476.75	43,538.67
	MONTHLY	2,834.36	2,905.22	2,977.85	3,052.30	3,128.60	3,206.82	3,286.99	3,369.17	3,453.39	3,539.73	3,628.22
	BI-MONTHLY	1417.18	1452.61	1488.93	1526.15	1564.30	1603.41	1643.50	1684.58	1726.70	1769.86	1814.11
	HOURLY	16.3521	16.7609	17.1799	17.6094	18.0496	18.5009	18.9634	19.4375	19.9234	20.4215	20.9321
5	YEARLY	34,862.65	35,734.21	36,627.57	37,543.26	38,481.84	39,443.88	40,429.98	41,440.73	42,476.75	43,538.67	44,627.13
	MONTHLY	2,905.22	2,977.85	3,052.30	3,128.60	3,206.82	3,286.99	3,369.17	3,453.39	3,539.73	3,628.22	3,718.93
	BI-MONTHLY	1452.61	1488.93	1526.15	1564.30	1603.41	1643.50	1684.58	1726.70	1769.86	1814.11	1859.46
	HOURLY	16.7609	17.1799	17.6094	18.0496	18.5009	18.9634	19.4375	19.9234	20.4215	20.9321	21.4554
6	YEARLY	35,734.21	36,627.57	37,543.26	38,481.84	39,443.88	40,429.98	41,440.73	42,476.75	43,538.67	44,627.13	45,742.81
	MONTHLY	2,977.85	3,052.30	3,128.60	3,206.82	3,286.99	3,369.17	3,453.39	3,539.73	3,628.22	3,718.93	3,811.90
	BI-MONTHLY	1488.93	1526.15	1564.30	1603.41	1643.50	1684.58	1726.70	1769.86	1814.11	1859.46	1905.95
	HOURLY	17.1799	17.6094	18.0496	18.5009	18.9634	19.4375	19.9234	20.4215	20.9321	21.4554	21.9917
7	YEARLY	36,627.57	37,543.26	38,481.84	39,443.88	40,429.98	41,440.73	42,476.75	43,538.67	44,627.13	45,742.81	46,886.38
	MONTHLY	3,052.30	3,128.60	3,206.82	3,286.99	3,369.17	3,453.39	3,539.73	3,628.22	3,718.93	3,811.90	3,907.20
	BI-MONTHLY	1526.15	1564.30	1603.41	1643.50	1684.58	1726.70	1769.86	1814.11	1859.46	1905.95	1953.60
	HOURLY	17.6094	18.0496	18.5009	18.9634	19.4375	19.9234	20.4215	20.9321	21.4554	21.9917	22.5415
8	YEARLY	37,543.26	38,481.84	39,443.88	40,429.98	41,440.73	42,476.75	43,538.67	44,627.13	45,742.81	46,886.38	48,058.54
	MONTHLY	3,128.60	3,206.82	3,286.99	3,369.17	3,453.39	3,539.73	3,628.22	3,718.93	3,811.90	3,907.20	4,004.88
	BI-MONTHLY	1564.30	1603.41	1643.50	1684.58	1726.70	1769.86	1814.11	1859.46	1905.95	1953.60	2002.44
	HOURLY	18.0496	18.5009	18.9634	19.4375	19.9234	20.4215	20.9321	21.4554	21.9917	22.5415	23.1051
9	YEARLY	38,481.84	39,443.88	40,429.98	41,440.73	42,476.75	43,538.67	44,627.13	45,742.81	46,886.38	48,058.54	49,260.01
	MONTHLY	3,206.82	3,286.99	3,369.17	3,453.39	3,539.73	3,628.22	3,718.93	3,811.90	3,907.20	4,004.88	4,105.00
	BI-MONTHLY	1603.41	1643.50	1684.58	1726.70	1769.86	1814.11	1859.46	1905.95	1953.60	2002.44	2052.50
	HOURLY	18.5009	18.9634	19.4375	19.9234	20.4215	20.9321	21.4554	21.9917	22.5415	23.1051	23.6827
10	YEARLY	39,443.88	40,429.98	41,440.73	42,476.75	43,538.67	44,627.13	45,742.81	46,886.38	48,058.54	49,260.01	50,491.51
	MONTHLY	3,286.99	3,369.17	3,453.39	3,539.73	3,628.22	3,718.93	3,811.90	3,907.20	4,004.88	4,105.00	4,207.63
	BI-MONTHLY	1643.50	1684.58	1726.70	1769.86	1814.11	1859.46	1905.95	1953.60	2002.44	2052.50	2103.81
	HOURLY	18.9634	19.4375	19.9234	20.4215	20.9321	21.4554	21.9917	22.5415	23.1051	23.6827	24.2748
11 Office Specialist	YEARLY	40,429.98	41,440.73	42,476.75	43,538.67	44,627.13	45,742.81	46,886.38	48,058.54	49,260.01	50,491.51	51,753.79
	MONTHLY	3,369.17	3,453.39	3,539.73	3,628.22	3,718.93	3,811.90	3,907.20	4,004.88	4,105.00	4,207.63	4,312.82
	BI-MONTHLY	1684.58	1726.70	1769.86	1814.11	1859.46	1905.95	1953.60	2002.44	2052.50	2103.81	2156.41
	HOURLY	19.4375	19.9234	20.4215	20.9321	21.4554	21.9917	22.5415	23.1051	23.6827	24.2748	24.8816

City of Carlton
Compensation Schedule - Fiscal Year 2023

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
12	YEARLY	41,440.73	42,476.75	43,538.67	44,627.13	45,742.81	46,886.38	48,058.54	49,260.01	50,491.51	51,753.79	53,047.64
	MONTHLY	3,453.39	3,539.73	3,628.22	3,718.93	3,811.90	3,907.20	4,004.88	4,105.00	4,207.63	4,312.82	4,420.64
	BI-MONTHLY	1726.70	1769.86	1814.11	1859.46	1905.95	1953.60	2002.44	2052.50	2103.81	2156.41	2210.32
	HOURLY	19.9234	20.4215	20.9321	21.4554	21.9917	22.5415	23.1051	23.6827	24.2748	24.8816	25.5037
13 Accounting Specialist	YEARLY	42,476.75	43,538.67	44,627.13	45,742.81	46,886.38	48,058.54	49,260.01	50,491.51	51,753.79	53,047.64	54,373.83
	MONTHLY	3,539.73	3,628.22	3,718.93	3,811.90	3,907.20	4,004.88	4,105.00	4,207.63	4,312.82	4,420.64	4,531.15
	BI-MONTHLY	1769.86	1814.11	1859.46	1905.95	1953.60	2002.44	2052.50	2103.81	2156.41	2210.32	2265.58
	HOURLY	20.4215	20.9321	21.4554	21.9917	22.5415	23.1051	23.6827	24.2748	24.8816	25.5037	26.1413
14 Maintenance Worker	YEARLY	43,538.67	44,627.13	45,742.81	46,886.38	48,058.54	49,260.01	50,491.51	51,753.79	53,047.64	54,373.83	55,733.18
	MONTHLY	3,628.22	3,718.93	3,811.90	3,907.20	4,004.88	4,105.00	4,207.63	4,312.82	4,420.64	4,531.15	4,644.43
	BI-MONTHLY	1814.11	1859.46	1905.95	1953.60	2002.44	2052.50	2103.81	2156.41	2210.32	2265.58	2322.22
	HOURLY	20.9321	21.4554	21.9917	22.5415	23.1051	23.6827	24.2748	24.8816	25.5037	26.1413	26.7948
15	YEARLY	44,627.13	45,742.81	46,886.38	48,058.54	49,260.01	50,491.51	51,753.79	53,047.64	54,373.83	55,733.18	57,126.50
	MONTHLY	3,718.93	3,811.90	3,907.20	4,004.88	4,105.00	4,207.63	4,312.82	4,420.64	4,531.15	4,644.43	4,760.54
	BI-MONTHLY	1859.46	1905.95	1953.60	2002.44	2052.50	2103.81	2156.41	2210.32	2265.58	2322.22	2380.27
	HOURLY	21.4554	21.9917	22.5415	23.1051	23.6827	24.2748	24.8816	25.5037	26.1413	26.7948	27.4647
16 Utility Worker I	YEARLY	45,742.81	46,886.38	48,058.54	49,260.01	50,491.51	51,753.79	53,047.64	54,373.83	55,733.18	57,126.50	58,554.67
	MONTHLY	3,811.90	3,907.20	4,004.88	4,105.00	4,207.63	4,312.82	4,420.64	4,531.15	4,644.43	4,760.54	4,879.56
	BI-MONTHLY	1905.95	1953.60	2002.44	2052.50	2103.81	2156.41	2210.32	2265.58	2322.22	2380.27	2439.78
	HOURLY	21.9917	22.5415	23.1051	23.6827	24.2748	24.8816	25.5037	26.1413	26.7948	27.4647	28.1513
17	YEARLY	46,886.38	48,058.54	49,260.01	50,491.51	51,753.79	53,047.64	54,373.83	55,733.18	57,126.50	58,554.67	60,018.53
	MONTHLY	3,907.20	4,004.88	4,105.00	4,207.63	4,312.82	4,420.64	4,531.15	4,644.43	4,760.54	4,879.56	5,001.54
	BI-MONTHLY	1953.60	2002.44	2052.50	2103.81	2156.41	2210.32	2265.58	2322.22	2380.27	2439.78	2500.77
	HOURLY	22.5415	23.1051	23.6827	24.2748	24.8816	25.5037	26.1413	26.7948	27.4647	28.1513	28.8551
18 Utility Worker 2	YEARLY	48,058.54	49,260.01	50,491.51	51,753.79	53,047.64	54,373.83	55,733.18	57,126.50	58,554.67	60,018.53	61,519.00
	MONTHLY	4,004.88	4,105.00	4,207.63	4,312.82	4,420.64	4,531.15	4,644.43	4,760.54	4,879.56	5,001.54	5,126.58
	BI-MONTHLY	2002.44	2052.50	2103.81	2156.41	2210.32	2265.58	2322.22	2380.27	2439.78	2500.77	2563.29
	HOURLY	23.1051	23.6827	24.2748	24.8816	25.5037	26.1413	26.7948	27.4647	28.1513	28.8551	29.5764
19	YEARLY	49,260.01	50,491.51	51,753.79	53,047.64	54,373.83	55,733.18	57,126.50	58,554.67	60,018.53	61,519.00	63,056.97
	MONTHLY	4,105.00	4,207.63	4,312.82	4,420.64	4,531.15	4,644.43	4,760.54	4,879.56	5,001.54	5,126.58	5,254.75
	BI-MONTHLY	2052.50	2103.81	2156.41	2210.32	2265.58	2322.22	2380.27	2439.78	2500.77	2563.29	2627.37
	HOURLY	23.6827	24.2748	24.8816	25.5037	26.1413	26.7948	27.4647	28.1513	28.8551	29.5764	30.3159
20	YEARLY	50,491.51	51,753.79	53,047.64	54,373.83	55,733.18	57,126.50	58,554.67	60,018.53	61,519.00	63,056.97	64,633.40
	MONTHLY	4,207.63	4,312.82	4,420.64	4,531.15	4,644.43	4,760.54	4,879.56	5,001.54	5,126.58	5,254.75	5,386.12
	BI-MONTHLY	2103.81	2156.41	2210.32	2265.58	2322.22	2380.27	2439.78	2500.77	2563.29	2627.37	2693.06
	HOURLY	24.2748	24.8816	25.5037	26.1413	26.7948	27.4647	28.1513	28.8551	29.5764	30.3159	31.0737
21	YEARLY	51,753.79	53,047.64	54,373.83	55,733.18	57,126.50	58,554.67	60,018.53	61,519.00	63,056.97	64,633.40	66,249.23
	MONTHLY	4,312.82	4,420.64	4,531.15	4,644.43	4,760.54	4,879.56	5,001.54	5,126.58	5,254.75	5,386.12	5,520.77
	BI-MONTHLY	2156.41	2210.32	2265.58	2322.22	2380.27	2439.78	2500.77	2563.29	2627.37	2693.06	2760.38
	HOURLY	24.8816	25.5037	26.1413	26.7948	27.4647	28.1513	28.8551	29.5764	30.3159	31.0737	31.8506
22 Water Plant Operator	YEARLY	53,047.64	54,373.83	55,733.18	57,126.50	58,554.67	60,018.53	61,519.00	63,056.97	64,633.40	66,249.23	67,905.46
	MONTHLY	4,420.64	4,531.15	4,644.43	4,760.54	4,879.56	5,001.54	5,126.58	5,254.75	5,386.12	5,520.77	5,658.79
	BI-MONTHLY	2210.32	2265.58	2322.22	2380.27	2439.78	2500.77	2563.29	2627.37	2693.06	2760.38	2829.39
	HOURLY	25.5037	26.1413	26.7948	27.4647	28.1513	28.8551	29.5764	30.3159	31.0737	31.8506	32.6469

**City of Carlton
Compensation Schedule - Fiscal Year 2023**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
23	YEARLY	54,373.83	55,733.18	57,126.50	58,554.67	60,018.53	61,519.00	63,056.97	64,633.40	66,249.23	67,905.46	69,603.10
	MONTHLY	4,531.15	4,644.43	4,760.54	4,879.56	5,001.54	5,126.58	5,254.75	5,386.12	5,520.77	5,658.79	5,800.26
	BI-MONTHLY	2265.58	2322.22	2380.27	2439.78	2500.77	2563.29	2627.37	2693.06	2760.38	2829.39	2900.13
	HOURLY	26.1413	26.7948	27.4647	28.1513	28.8551	29.5764	30.3159	31.0737	31.8506	32.6469	33.4630
24	YEARLY	55,733.18	57,126.50	58,554.67	60,018.53	61,519.00	63,056.97	64,633.40	66,249.23	67,905.46	69,603.10	71,343.18
	MONTHLY	4,644.43	4,760.54	4,879.56	5,001.54	5,126.58	5,254.75	5,386.12	5,520.77	5,658.79	5,800.26	5,945.26
	BI-MONTHLY	2322.22	2380.27	2439.78	2500.77	2563.29	2627.37	2693.06	2760.38	2829.39	2900.13	2972.63
	HOURLY	26.7948	27.4647	28.1513	28.8551	29.5764	30.3159	31.0737	31.8506	32.6469	33.4630	34.2996
25 Police Officer	YEARLY	57,126.50	58,554.67	60,018.53	61,519.00	63,056.97	64,633.40	66,249.23	67,905.46	69,603.10	71,343.18	73,126.76
	MONTHLY	4,760.54	4,879.56	5,001.54	5,126.58	5,254.75	5,386.12	5,520.77	5,658.79	5,800.26	5,945.26	6,093.90
	BI-MONTHLY	2380.27	2439.78	2500.77	2563.29	2627.37	2693.06	2760.38	2829.39	2900.13	2972.63	3046.95
	HOURLY	27.4647	28.1513	28.8551	29.5764	30.3159	31.0737	31.8506	32.6469	33.4630	34.2996	35.1571
26 Senior Officer	YEARLY	58,554.67	60,018.53	61,519.00	63,056.97	64,633.40	66,249.23	67,905.46	69,603.10	71,343.18	73,126.76	74,954.92
	MONTHLY	4,879.56	5,001.54	5,126.58	5,254.75	5,386.12	5,520.77	5,658.79	5,800.26	5,945.26	6,093.90	6,246.24
	BI-MONTHLY	2439.78	2500.77	2563.29	2627.37	2693.06	2760.38	2829.39	2900.13	2972.63	3046.95	3123.12
	HOURLY	28.1513	28.8551	29.5764	30.3159	31.0737	31.8506	32.6469	33.4630	34.2996	35.1571	36.0360
27	YEARLY	60,018.53	61,519.00	63,056.97	64,633.40	66,249.23	67,905.46	69,603.10	71,343.18	73,126.76	74,954.92	76,828.80
	MONTHLY	5,001.54	5,126.58	5,254.75	5,386.12	5,520.77	5,658.79	5,800.26	5,945.26	6,093.90	6,246.24	6,402.40
	BI-MONTHLY	2500.77	2563.29	2627.37	2693.06	2760.38	2829.39	2900.13	2972.63	3046.95	3123.12	3201.20
	HOURLY	28.8551	29.5764	30.3159	31.0737	31.8506	32.6469	33.4630	34.2996	35.1571	36.0360	36.9369
28 Planning Administrative Manager	YEARLY	61,519.00	63,056.97	64,633.40	66,249.23	67,905.46	69,603.10	71,343.18	73,126.76	74,954.92	76,828.80	78,749.52
	MONTHLY	5,126.58	5,254.75	5,386.12	5,520.77	5,658.79	5,800.26	5,945.26	6,093.90	6,246.24	6,402.40	6,562.46
	BI-MONTHLY	2563.29	2627.37	2693.06	2760.38	2829.39	2900.13	2972.63	3046.95	3123.12	3201.20	3281.23
	HOURLY	29.5764	30.3159	31.0737	31.8506	32.6469	33.4630	34.2996	35.1571	36.0360	36.9369	37.8603
29	YEARLY	63,056.97	64,633.40	66,249.23	67,905.46	69,603.10	71,343.18	73,126.76	74,954.92	76,828.80	78,749.52	80,718.26
	MONTHLY	5,254.75	5,386.12	5,520.77	5,658.79	5,800.26	5,945.26	6,093.90	6,246.24	6,402.40	6,562.46	6,726.52
	BI-MONTHLY	2627.37	2693.06	2760.38	2829.39	2900.13	2972.63	3046.95	3123.12	3201.20	3281.23	3363.26
	HOURLY	30.3159	31.0737	31.8506	32.6469	33.4630	34.2996	35.1571	36.0360	36.9369	37.8603	38.8069
30 Sergeant	YEARLY	64,633.40	66,249.23	67,905.46	69,603.10	71,343.18	73,126.76	74,954.92	76,828.80	78,749.52	80,718.26	82,736.21
	MONTHLY	5,386.12	5,520.77	5,658.79	5,800.26	5,945.26	6,093.90	6,246.24	6,402.40	6,562.46	6,726.52	6,894.68
	BI-MONTHLY	2693.06	2760.38	2829.39	2900.13	2972.63	3046.95	3123.12	3201.20	3281.23	3363.26	3447.34
	HOURLY	31.0737	31.8506	32.6469	33.4630	34.2996	35.1571	36.0360	36.9369	37.8603	38.8069	39.7770
31	YEARLY	66,249.23	67,905.46	69,603.10	71,343.18	73,126.76	74,954.92	76,828.80	78,749.52	80,718.26	82,736.21	84,804.62
	MONTHLY	5,520.77	5,658.79	5,800.26	5,945.26	6,093.90	6,246.24	6,402.40	6,562.46	6,726.52	6,894.68	7,067.05
	BI-MONTHLY	2760.38	2829.39	2900.13	2972.63	3046.95	3123.12	3201.20	3281.23	3363.26	3447.34	3533.53
	HOURLY	31.8506	32.6469	33.4630	34.2996	35.1571	36.0360	36.9369	37.8603	38.8069	39.7770	40.7715
32	YEARLY	67,905.46	69,603.10	71,343.18	73,126.76	74,954.92	76,828.80	78,749.52	80,718.26	82,736.21	84,804.62	86,924.73
	MONTHLY	5,658.79	5,800.26	5,945.26	6,093.90	6,246.24	6,402.40	6,562.46	6,726.52	6,894.68	7,067.05	7,243.73
	BI-MONTHLY	2829.39	2900.13	2972.63	3046.95	3123.12	3201.20	3281.23	3363.26	3447.34	3533.53	3621.86
	HOURLY	32.6469	33.4630	34.2996	35.1571	36.0360	36.9369	37.8603	38.8069	39.7770	40.7715	41.7907
33	YEARLY	69,603.10	71,343.18	73,126.76	74,954.92	76,828.80	78,749.52	80,718.26	82,736.21	84,804.62	86,924.73	89,097.85
	MONTHLY	5,800.26	5,945.26	6,093.90	6,246.24	6,402.40	6,562.46	6,726.52	6,894.68	7,067.05	7,243.73	7,424.82
	BI-MONTHLY	2900.13	2972.63	3046.95	3123.12	3201.20	3281.23	3363.26	3447.34	3533.53	3621.86	3712.41
	HOURLY	33.4630	34.2996	35.1571	36.0360	36.9369	37.8603	38.8069	39.7770	40.7715	41.7907	42.8355

**City of Carlton
Compensation Schedule - Fiscal Year 2023**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
34	YEARLY	71,343.18	73,126.76	74,954.92	76,828.80	78,749.52	80,718.26	82,736.21	84,804.62	86,924.73	89,097.85	91,325.30
	MONTHLY	5,945.26	6,093.90	6,246.24	6,402.40	6,562.46	6,726.52	6,894.68	7,067.05	7,243.73	7,424.82	7,610.44
	BI-MONTHLY	2972.63	3046.95	3123.12	3201.20	3281.23	3363.26	3447.34	3533.53	3621.86	3712.41	3805.22
	HOURLY	34.2996	35.1571	36.0360	36.9369	37.8603	38.8069	39.7770	40.7715	41.7907	42.8355	43.9064
35	YEARLY	73,126.76	74,954.92	76,828.80	78,749.52	80,718.26	82,736.21	84,804.62	86,924.73	89,097.85	91,325.30	93,608.43
	MONTHLY	6,093.90	6,246.24	6,402.40	6,562.46	6,726.52	6,894.68	7,067.05	7,243.73	7,424.82	7,610.44	7,800.70
	BI-MONTHLY	3046.95	3123.12	3201.20	3281.23	3363.26	3447.34	3533.53	3621.86	3712.41	3805.22	3900.35
	HOURLY	35.1571	36.0360	36.9369	37.8603	38.8069	39.7770	40.7715	41.7907	42.8355	43.9064	45.0041
36	YEARLY	74,954.92	76,828.80	78,749.52	80,718.26	82,736.21	84,804.62	86,924.73	89,097.85	91,325.30	93,608.43	95,948.64
	MONTHLY	6,246.24	6,402.40	6,562.46	6,726.52	6,894.68	7,067.05	7,243.73	7,424.82	7,610.44	7,800.70	7,995.72
	BI-MONTHLY	3123.12	3201.20	3281.23	3363.26	3447.34	3533.53	3621.86	3712.41	3805.22	3900.35	3997.86
	HOURLY	36.0360	36.9369	37.8603	38.8069	39.7770	40.7715	41.7907	42.8355	43.9064	45.0041	46.1292
37 Assistant Public Works Dir	YEARLY	76,828.80	78,749.52	80,718.26	82,736.21	84,804.62	86,924.73	89,097.85	91,325.30	93,608.43	95,948.64	98,347.36
	MONTHLY	6,402.40	6,562.46	6,726.52	6,894.68	7,067.05	7,243.73	7,424.82	7,610.44	7,800.70	7,995.72	8,195.61
	BI-MONTHLY	3201.20	3281.23	3363.26	3447.34	3533.53	3621.86	3712.41	3805.22	3900.35	3997.86	4097.81
	HOURLY	36.9369	37.8603	38.8069	39.7770	40.7715	41.7907	42.8355	43.9064	45.0041	46.1292	47.2824
38	YEARLY	78,749.52	80,718.26	82,736.21	84,804.62	86,924.73	89,097.85	91,325.30	93,608.43	95,948.64	98,347.36	100,806.04
	MONTHLY	6,562.46	6,726.52	6,894.68	7,067.05	7,243.73	7,424.82	7,610.44	7,800.70	7,995.72	8,195.61	8,400.50
	BI-MONTHLY	3281.23	3363.26	3447.34	3533.53	3621.86	3712.41	3805.22	3900.35	3997.86	4097.81	4200.25
	HOURLY	37.8603	38.8069	39.7770	40.7715	41.7907	42.8355	43.9064	45.0041	46.1292	47.2824	48.4644
39 Public Works Director	YEARLY	80,718.26	82,736.21	84,804.62	86,924.73	89,097.85	91,325.30	93,608.43	95,948.64	98,347.36	100,806.04	103,326.19
	MONTHLY	6,726.52	6,894.68	7,067.05	7,243.73	7,424.82	7,610.44	7,800.70	7,995.72	8,195.61	8,400.50	8,610.52
	BI-MONTHLY	3363.26	3447.34	3533.53	3621.86	3712.41	3805.22	3900.35	3997.86	4097.81	4200.25	4305.26
	HOURLY	38.8069	39.7770	40.7715	41.7907	42.8355	43.9064	45.0041	46.1292	47.2824	48.4644	49.6761
40	YEARLY	82,736.21	84,804.62	86,924.73	89,097.85	91,325.30	93,608.43	95,948.64	98,347.36	100,806.04	103,326.19	105,909.35
	MONTHLY	6,894.68	7,067.05	7,243.73	7,424.82	7,610.44	7,800.70	7,995.72	8,195.61	8,400.50	8,610.52	8,825.78
	BI-MONTHLY	3447.34	3533.53	3621.86	3712.41	3805.22	3900.35	3997.86	4097.81	4200.25	4305.26	4412.89
	HOURLY	39.7770	40.7715	41.7907	42.8355	43.9064	45.0041	46.1292	47.2824	48.4644	49.6761	50.9180
41	YEARLY	84,804.62	86,924.73	89,097.85	91,325.30	93,608.43	95,948.64	98,347.36	100,806.04	103,326.19	105,909.35	108,557.08
	MONTHLY	7,067.05	7,243.73	7,424.82	7,610.44	7,800.70	7,995.72	8,195.61	8,400.50	8,610.52	8,825.78	9,046.42
	BI-MONTHLY	3533.53	3621.86	3712.41	3805.22	3900.35	3997.86	4097.81	4200.25	4305.26	4412.89	4523.21
	HOURLY	40.7715	41.7907	42.8355	43.9064	45.0041	46.1292	47.2824	48.4644	49.6761	50.9180	52.1909
42 Chief of Police	YEARLY	86,924.73	89,097.85	91,325.30	93,608.43	95,948.64	98,347.36	100,806.04	103,326.19	105,909.35	108,557.08	111,271.01
	MONTHLY	7,243.73	7,424.82	7,610.44	7,800.70	7,995.72	8,195.61	8,400.50	8,610.52	8,825.78	9,046.42	9,272.58
	BI-MONTHLY	3621.86	3712.41	3805.22	3900.35	3997.86	4097.81	4200.25	4305.26	4412.89	4523.21	4636.29
	HOURLY	41.7907	42.8355	43.9064	45.0041	46.1292	47.2824	48.4644	49.6761	50.9180	52.1909	53.4957
43 Assistant City Manager	YEARLY	89,097.85	91,325.30	93,608.43	95,948.64	98,347.36	100,806.04	103,326.19	105,909.35	108,557.08	111,271.01	114,052.78
	MONTHLY	7,424.82	7,610.44	7,800.70	7,995.72	8,195.61	8,400.50	8,610.52	8,825.78	9,046.42	9,272.58	9,504.40
	BI-MONTHLY	3712.41	3805.22	3900.35	3997.86	4097.81	4200.25	4305.26	4412.89	4523.21	4636.29	4752.20
	HOURLY	42.8355	43.9064	45.0041	46.1292	47.2824	48.4644	49.6761	50.9180	52.1909	53.4957	54.8331
44	YEARLY	91,325.30	93,608.43	95,948.64	98,347.36	100,806.04	103,326.19	105,909.35	108,557.08	111,271.01	114,052.78	116,904.10
	MONTHLY	7,610.44	7,800.70	7,995.72	8,195.61	8,400.50	8,610.52	8,825.78	9,046.42	9,272.58	9,504.40	9,742.01
	BI-MONTHLY	3805.22	3900.35	3997.86	4097.81	4200.25	4305.26	4412.89	4523.21	4636.29	4752.20	4871.00
	HOURLY	43.9064	45.0041	46.1292	47.2824	48.4644	49.6761	50.9180	52.1909	53.4957	54.8331	56.2039

**City of Carlton
Compensation Schedule - Fiscal Year 2023**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
45	YEARLY	93,608.43	95,948.64	98,347.36	100,806.04	103,326.19	105,909.35	108,557.08	111,271.01	114,052.78	116,904.10	119,826.70
	MONTHLY	7,800.70	7,995.72	8,195.61	8,400.50	8,610.52	8,825.78	9,046.42	9,272.58	9,504.40	9,742.01	9,985.56
	BI-MONTHLY	3900.35	3997.86	4097.81	4200.25	4305.26	4412.89	4523.21	4636.29	4752.20	4871.00	4992.78
	HOURLY	45.0041	46.1292	47.2824	48.4644	49.6761	50.9180	52.1909	53.4957	54.8331	56.2039	57.6090
46	YEARLY	95,948.64	98,347.36	100,806.04	103,326.19	105,909.35	108,557.08	111,271.01	114,052.78	116,447.89	118,893.30	121,390.06
	MONTHLY	7,995.72	8,195.61	8,400.50	8,610.52	8,825.78	9,046.42	9,272.58	9,504.40	9,703.99	9,907.77	10,115.84
	BI-MONTHLY	3997.86	4097.81	4200.25	4305.26	4412.89	4523.21	4636.29	4752.20	4852.00	4953.89	5057.92
	HOURLY	46.1292	47.2824	48.4644	49.6761	50.9180	52.1909	53.4957	54.8331	55.9846	57.1602	58.3606
47	YEARLY	98,347.36	100,806.04	103,326.19	105,909.35	108,557.08	111,271.01	114,052.78	116,904.10	119,359.09	121,865.63	124,424.81
	MONTHLY	8,195.61	8,400.50	8,610.52	8,825.78	9,046.42	9,272.58	9,504.40	9,742.01	9,946.59	10,155.47	10,368.73
	BI-MONTHLY	4097.81	4200.25	4305.26	4412.89	4523.21	4636.29	4752.20	4871.00	4973.30	5077.73	5184.37
	HOURLY	47.2824	48.4644	49.6761	50.9180	52.1909	53.4957	54.8331	56.2039	57.3842	58.5892	59.8196
48	YEARLY	100,806.04	103,326.19	105,909.35	108,557.08	111,271.01	114,052.78	116,904.10	119,826.70	122,343.06	124,912.27	127,535.43
	MONTHLY	8,400.50	8,610.52	8,825.78	9,046.42	9,272.58	9,504.40	9,742.01	9,985.56	10,195.26	10,409.36	10,627.95
	BI-MONTHLY	4200.25	4305.26	4412.89	4523.21	4636.29	4752.20	4871.00	4992.78	5097.63	5204.68	5313.98
	HOURLY	48.4644	49.6761	50.9180	52.1909	53.4957	54.8331	56.2039	57.6090	58.8188	60.0540	61.3151
49	YEARLY	103,326.19	105,909.35	108,557.08	111,271.01	114,052.78	116,904.10	119,826.70	122,822.37	125,401.64	128,035.08	130,723.81
	MONTHLY	8,610.52	8,825.78	9,046.42	9,272.58	9,504.40	9,742.01	9,985.56	10,235.20	10,450.14	10,669.59	10,893.65
	BI-MONTHLY	4305.26	4412.89	4523.21	4636.29	4752.20	4871.00	4992.78	5117.60	5225.07	5334.79	5446.83
	HOURLY	49.6761	50.9180	52.1909	53.4957	54.8331	56.2039	57.6090	59.0492	60.2893	61.5553	62.8480
50 City Manager	YEARLY	105,909.35	108,557.08	111,271.01	114,052.78	116,904.10	119,826.70	122,822.37	125,892.93	128,536.68	131,235.95	133,991.91
	MONTHLY	8,825.78	9,046.42	9,272.58	9,504.40	9,742.01	9,985.56	10,235.20	10,491.08	10,711.39	10,936.33	11,165.99
	BI-MONTHLY	4412.89	4523.21	4636.29	4752.20	4871.00	4992.78	5117.60	5245.54	5355.70	5468.16	5583.00
	HOURLY	50.9180	52.1909	53.4957	54.8331	56.2039	57.6090	59.0492	60.5254	61.7965	63.0942	64.4192



What do property taxes pay for?

Property taxes pay for services such as public safety, planning, and parks. Property taxes do not fully pay for these services. Other City funds, such as charges for services, cover the remainder required to provide those services not covered by property taxes.

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 of services, Council and City management group discussions, citizen input, Council goal-setting, and sound business practices. Individual capital projects are selected based on prioritized criteria developed to meet community needs and mirror plans adopted by City Council.

How are capital improvement projects paid for?

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

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

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

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

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

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

The answer is similar to that given above. Civic Center project reserves are being collected for the eventual replacement of City Administration and Public Safety Building. Contributions are being made from the General, Water, and Sewer Funds recognizing that each contributes to the activities performed by Administration. Contributions from the General Fund could be used for road improvements and any other City project because



these dollars are not restricted like other funds. However, Water and Sewer Fund revenues are limited to enterprise activities that specifically benefit those funds.

What are non-designated revenues?

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

Why do City employees get a cost-of-living adjustment (COLA) raise in a down economy?

The City has intentionally kept its staff smaller compared to other cities of similar size. This results in personal service costs (typically the most significant expense category for most cities) being lower than 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 positive financial position.

How can citizens participate in the budget process?

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

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

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

Other classes of property, like commercial property, have a real market value close to the assessed value, and with a declining real market value, the assessed value and the taxes 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%.



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

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

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

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

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

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

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



How does the City's audit system work?

The City of Carlton hires an independent auditor to prepare an annual report regarding the financial statements of the governmental activities, business-type activities, each major fund, and all remaining fund information. The City provides the auditor with the financial statements according to 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 due to fraud or error.

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



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

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

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

Administration - The department includes the City Manager's Office, Finance, Human Resources, Code Enforcement, City Recorder, Budget, Risk Management, Pool Administration, Planning, Finance, Utility Billing, Records Management, Municipal Court, and City Attorney's Office.

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

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

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

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

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

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

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



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

Beginning Fund Balance - 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 used only for approved bond projects.

Budget - A written report which shows the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during 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 preparing and adopting a budget.

Budget Committee - A panel of citizens consisting of the City Council and equal citizen members responsible for reviewing and recommending the annual budget.

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

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

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

Budget Resolution - The City Council adopts the budget through a resolution each year. 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 do not include 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 with assets of significant value and useful life of five years or more. Capital projects include expenditures resulting in land acquisition, improvements to existing facilities, and construction of streets, sewers, storm drains, parks, street lighting, and other public facilities.

Capital Outlay – This is the amount of money spent to purchase, maintain and repair a capital asset. Capital assets can include land, equipment, plant, fixed assets, or machinery.

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

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

City Attorney – Appointed by the City Council to represent the City, acts as general counsel, gives legal advice to the City, and generally handles all legal matters.

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.

Community Policing – A philosophy that law enforcement program which police officers often work on foot, bicycle, or a vehicle is to work with residents in preventing crime that promotes the systematic use of partnerships and problem-solving techniques within the City.

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



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

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

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

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

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

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

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

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

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

Deficit – The excess of expenditures over revenues.

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

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



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

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

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

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

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

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

Fees - Charges for specific services levied by local government to provide a service, permitting an activity, or imposing a fine or penalty. Significant types of fees include business and non-business licenses, fines, and user charges.

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

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

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

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

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



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

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

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

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

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

Funding - Provides budgetary resources to cover the total cost of a program or project when undertaken.

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

General Fund – A primary operating fund of the City. It exists to account for the resources devoted to financing the services traditionally associated with local government. These services include 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 a fund liability.

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

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

GIS - Geographic Information Services.



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

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

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

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

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

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

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

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

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

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

Janitorial Services and Supplies - Building custodial services and supplies.

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



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

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

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

Materials and Services – General materials and supplies that support program operations and costs; 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 operating tax imposed on the property to \$5 per \$1,000 of real market value for education and \$10 per \$1,000 for the general government.

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

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

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

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

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

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

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



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

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes 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 time resulting from borrowing money or purchasing goods and services.

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

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

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

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

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

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



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

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

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

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

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

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

Reserves and Volunteers – Police reserves and City volunteers who offer to serve in certain activities for the City.

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

Resources - Total funds available, including the estimated balances on hand at the beginning of the fiscal year plus all revenues anticipated to be collected during the year.

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

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

Small 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.



Special Assessments - A way to finance a local improvement 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.

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

WTP - Water Treatment Plant

WWTP - Wastewater Treatment Plant