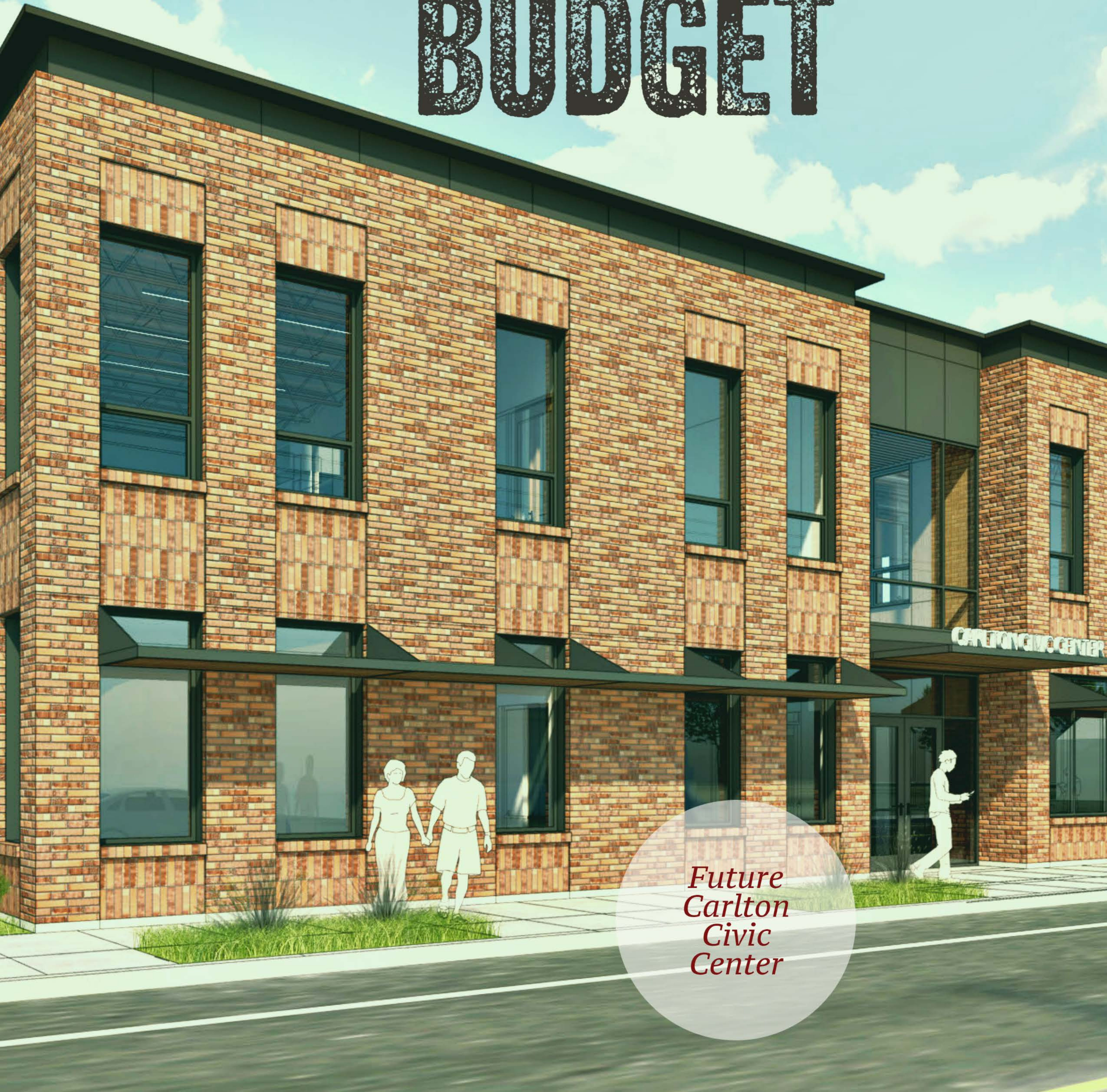


Fiscal Year 2024

CITY OF CARLTON BUDGET



*Future
Carlton
Civic
Center*

Yamhill County's
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00 "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, 945 W Grant St, Carlton, OR, to discuss the budget and state revenue sharing for the fiscal year July 1, 2023, to June 30, 2024, public testimony will be received, via video conference link due to room capacity issues. The meeting will occur on Tuesday, May 9, 2023, at 6:00 pm and again on May 16, 2023 (if needed). The purpose of the meeting is to receive the proposed FY23-24 budget message and public comment.

During the Budget Committee Meeting on May 9, 2023, a public hearing will be held to receive comments regarding the possible uses of the State Revenue Sharing distribution for the Fiscal Year 2023-24.

Participants are instructed to use the following link:

<https://us02web.zoom.us/j/84348229267?pwd=ZXM0UX-ZhbFVQM1RSVzFMUIkx-R21QUT09>

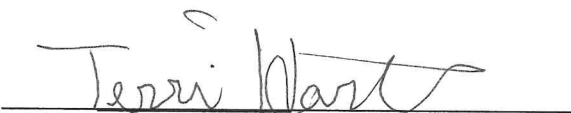
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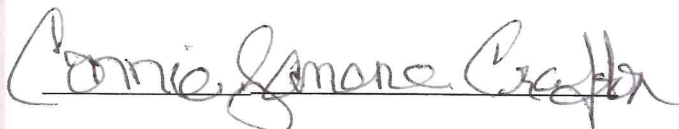
STATE OF OREGON } ss.
County of Yamhill

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 - Estate Notice Budget Committee Meeting State Revenue Sharing Funds - April 21, 28, 2023**

Subscribed and sworn before me this **5/2/2023** .





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

Or call 1-253-215-8782 and entering meeting ID: 843 4822 9267 and Password: 132638

To provide public comments:

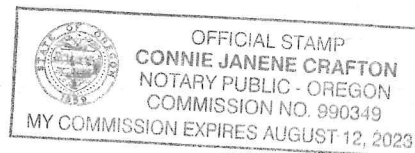
Please email Christy Martinez, Assistant City Manager, at cmartinez@ci.carlton.or.us 24 hours

before the meeting date and time. Handwritten comments can also be submitted using our deposit

drop box in the door at the white modular at 945 W Grant St. A copy of the budget 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 08, 2023.
NR Published April 21, 28, 2023



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00 "EXHIBIT A"

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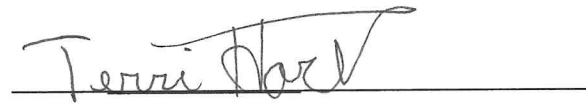
STATE OF OREGON } ss.

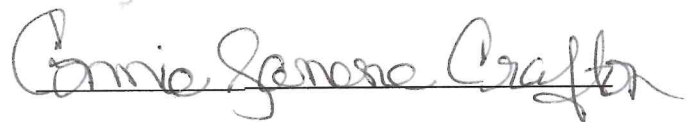
County of Yamhill

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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 L-B1-- May 19,**
2023

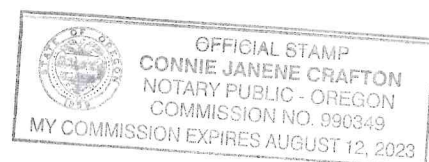
Subscribed and sworn before me this **5/23/2023** .





Notary Public for Oregon

My Commission Expires 08/12/2023



FORM LB-1

NOTICE OF BUDGET HEARING

A public meeting of the City of Carlton will be held on June 6, 2023 at 7:30 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, 2023 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/83087612526?pwd=Y2t1VjpleE5hNDZpR0Qrdm5GVGVOUT09> Meeting ID: 830 8761 2526 Password: 769388 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 expensed.

Contact: Christy Martinez

Telephone: 503-852-7575

Email: cmartinez@ci.carlton.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	5,619,107	6,709,503	14,351,546
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	2,797,331	2,992,644	3,176,600
Federal, State and all Other Grants, Gifts, Allocations and Donations	373,616	304,300	294,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	1,438,839	1,624,096	1,748,494
All Other Resources Except Current Year Property Taxes	8,159,407	8,615,202	17,285,320
Current Year Property Taxes Estimated to be Received	1,013,746	1,094,000	1,165,950
Total Resources	19,402,046	21,339,745	38,021,910

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	1,606,033	1,778,501	1,840,372
Materials and Services	1,242,354	1,692,384	1,876,008
Capital Outlay	7,656,332	13,184,902	27,711,328
Debt Service	454,936	450,767	1,367,847
Interfund Transfers	1,427,725	1,499,096	1,490,679
Contingencies	0	2,567,750	3,549,087
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	7,014,666	166,345	186,589
Total Requirements	19,402,046	21,339,745	38,021,910

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

Administration	302,283	311,840	180,101
FTE	0.34	0.34	0.34
Finance	197,083	466,550	736,061
FTE	1.11	1.11	1.41
Planning	165,209	175,580	162,250
FTE	0.28	0.28	0.28
Court	39,457	53,025	51,525
FTE	0.20	0.20	0.20
Police	615,439	702,900	712,900
FTE	4.00	4.00	4.00
Parks	107,290	66,375	74,200
FTE	0.20	0.20	0.25
Pool	67,673	90,410	86,410
FTE	2.25	2.25	2.50
Streets	165,077	567,175	414,963
FTE	0.30	0.30	0.40
Water	1,369,231	1,849,125	2,127,106
FTE	4.21	4.21	4.06
Sewer	1,247,430	1,373,497	1,432,721
FTE	3.61	3.61	4.06
Not Allocated SDC-Capital -GO Bond-Debt-VERF-Tourism	15,125,874	15,683,268	32,043,673
FTE	0	0	0
Total Requirements	19,402,046	21,339,745	38,021,910
Total FTE	17	17	18

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2021-22	Rate or Amount Imposed This Year 2022-23	Rate or Amount Approved Next Year 2023-24
Permanent Rate Levy (rate limit 5.0098 per \$1,000)	5.3193	5.3350	5.3143
Local Option Levy			
Levy For General Obligation Bonds	64,000	69,000	71,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$925,000	
Other Bonds	\$13,173,610	
Other Borrowings		
Total	\$14,098,610	\$0

Fiscal Year 2023-24 Annual Budget

Reader's Guide





Budget Calendar Fiscal Year 2023-2024

January	Tuesday	January 10, 2023	Resolution 2023-334-Budget Officer Christy Martinez Appointed
	Tuesday	January 10, 2023	Budget Calendar Created FY23-24
	Tuesday	January 28, 2023	FY24 City Council Goal Setting
February	Tuesday	February 6, 2023	Budget Request Forms to Department Heads
March	Friday	March 3, 2023	Department Heads return Budget Request Forms
	Tuesday	March 7, 2023	City Council Adopts goals at Regular Council Meeting
April	Friday	April 14, 2023	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue (5-9-23)
	Friday	April 21, 2023	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue (if needed) (5-16-23)
May	Tuesday (6:00PM)	May 9, 2023	Budget Committee Meeting
	Tuesday (6:00PM)	May 9, 2023	Urban Renewal Meeting
	Tuesday (6:00PM)	May 16, 2023	Budget Committee Meeting (if needed)
	Tuesday (6:00PM)	May 16, 2023	Urban Renewal Meeting (if needed)
	Friday	May 19, 2023	Publish Newspaper/Website Notice for Public Hearing Budget & Shared Revenue (6-6-23)
June	Tuesday (7:00PM)	June 6, 2023	City Council Meeting to enact resolution to adopt budget, make appropriations, impose and categorize taxes and resolution to receive state revenues
	Tuesday (6:45PM)	June 6, 2023	Urban Renewal Meeting to enact resolution to adopt budget, make appropriations, impose and categorize taxes and resolution to receive state revenues
July	Thursday	July 14, 2023	Submit tax certification, budget and resolutions to Assessor
	Friday	July 28, 2023	State Shared Revenues submitted to Department of Administrative Services



The Budget Process

Every fiscal year (12-month cycle from July 1st to June 30th), the City of Carlton begins 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 that drive the budget's funding priorities. Departments within the City identify operational and maintenance needs and 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 before June 30th each year.

Phases of the Budget

Phase 1: The Budget Officer Prepares the Budget

- The City Council appoints Budget Officer
- 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 before 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
Grant Erikson	Councilor
Kevin Skipper	Councilor
David Sam Hill	Councilor
Carolyn Thompson-Rizer	Councilor

Budget Committee Citizens

Member

Brian Rake	Chair
Robin Geck	Member
Sara Meyer	Member
Randy Stapilus	Member
Dean Catherman	Member
Vacant	Member
Vacant	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

2023 – 24 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.).*

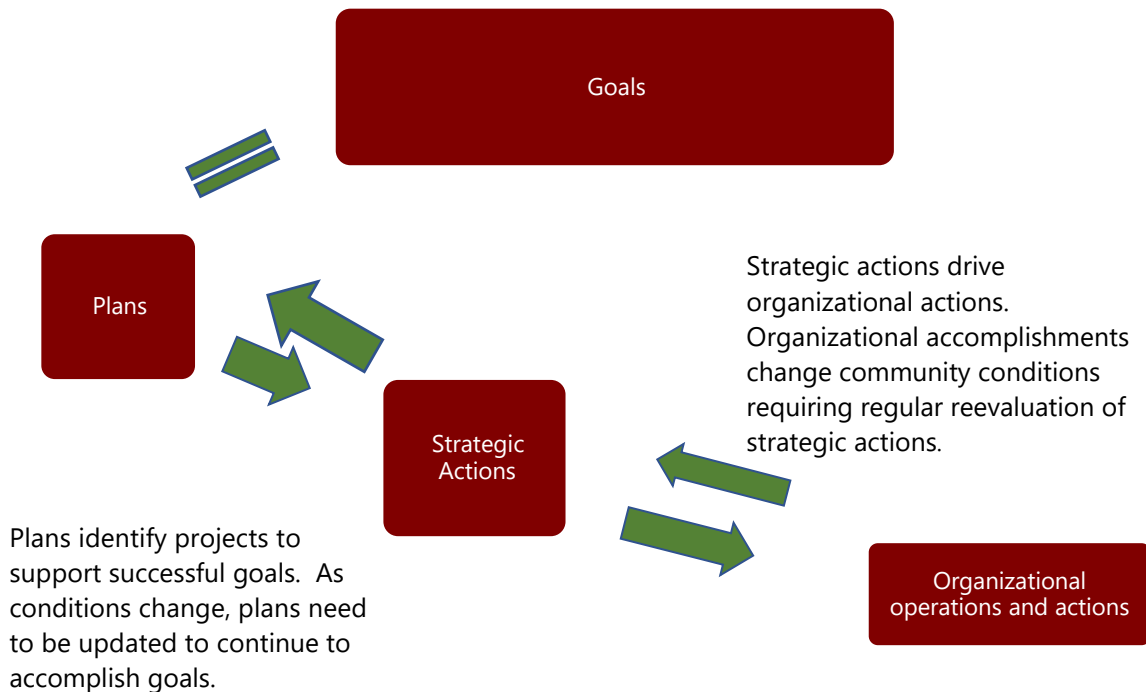
Plans – *Focus on specific organizational components and establish a road map of short, medium, and long-term projects to improve the specific organizational component it is connected to. While the plans are long-range focused (10-20 years), they are dynamic as conditions change and do need to be revisited.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

2023 – 24 GOALS





CARLTON CITY COUNCIL

2023 – 24 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 2023 – 24 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; 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		TYPE
ACTION 1.1	Continue to implement the five-year replacement plan, including identifying funding strategies, for streets, water, and sewer assets.*	OG
ACTION 1.2	Identify options, working with partners such as Yamhill Regional Water Authority, for a future water supply plan.	OG
ACTION 1.3	Update City Transportation System Plan.	ST
ACTION 1.4	Conduct wastewater rate study and consider recommended rate adjustments.*	ST
ACTION 1.5	Update and maintain the City’s emergency management plan.	LT
ACTION 1.6	Develop and implement a plan to promote, educate, train, and engage community members in public safety activities and emergency planning.*	OG
ACTION 1.7	Implement the plan to provide a functional and safe Civic Center.**	ST
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
ACTION 1.9	Develop a proactive strategy to support businesses and residents during Highway 47 construction.	LT
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



CARLTON CITY COUNCIL 2023 – 24 GOALS

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:

1. Comprehensive Plan: Goals 2-7 – Land Use Planning, Natural Resources & Natural Hazards
2. Goal 10- Housing

Strategic Actions & Status		TYPE
ACTION 2.1	Continue to update the City's Comprehensive Plan.**	ST
ACTION 2.2	Continue to update the City's Development Code.**	ST
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. *	ST
ACTION 2.4	Develop policies for managing vacation/rental properties that are conducive to maintaining community livability. *	ST
ACTION 2.5	Investigate costs and benefits of adding a Historic District as part of the current Comprehensive Plan and Development Code update.	ST
ACTION 2.6	Identify opportunities to maintain and promote greenspace wherever practicable in current and future updates of the Development Code.	ST

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:

1. Comprehensive Plan Goal 1 – Citizen Involvement

Strategic Actions & Status		TYPE
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).	ST
ACTION 3.2	Explore options to display upcoming City events and other timely information on or in front of Civic Center.	ST
ACTION 3.3	Develop approaches to promote community involvement in City decision-making.	OG
ACTION 3.4	Provide leadership development and other volunteer opportunities for community members.	OG



CARLTON CITY COUNCIL 2023 – 24 GOALS

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
ACTION 4.1	Identify and provide education and training opportunities for City Council, advisory boards/commissions, and staff.	OG
ACTION 4.2	Complete Carlton City Charter update.	ST
ACTION 4.3	Synchronize updated Carlton City Charter with Council Rules.	ST
ACTION 4.4	Investigate opportunities to coordinate with regional partners to provide mutually beneficial community facilities. *	OG

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

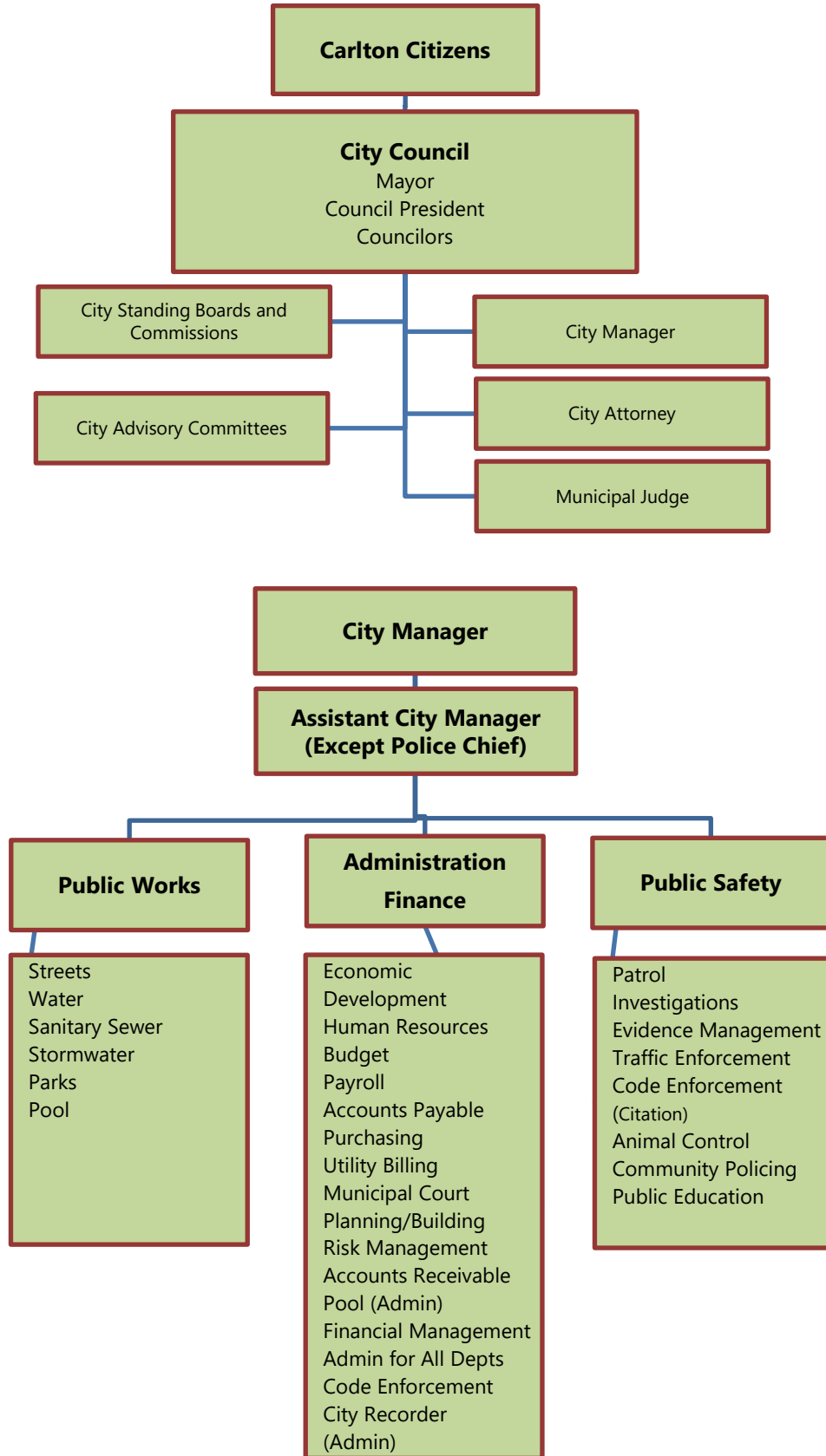
Strategic Actions & Status		TYPE
ACTION 5.1	Investigate potential strategies and work with Carlton Business Association to attract businesses to Carlton.	LT
ACTION 5.2	Investigate strategies to acquire, manage, and maintain level of service park lands, greenspace, and trailways.	LT

KEY

Project Types	*Identified as a priority project	**identified as a high priority project
Project Status	LT, long term NS, not started C, completed	ST, short term IP, in-progress \$\$, funding needed OG, on going OH, on-hold R, removed



City of Carlton 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
Finance Specialist *	0.33	0.00	0.34	0.33	1.00
Accounting Specialist *	0.30	0.00	0.35	0.35	1.00
Office Specialist *	0.34	0.00	0.33	0.33	1.00
Utility Worker I (3) *	0.30	0.30	1.20	1.20	3.00
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	8.98	0.40	4.06	4.06	17.50

General	FTE	*Staff Supporting Public Works Functions
Administration	0.34	
Finance	1.41	
Planning	0.28	
Police	4.00	
Municipal Court	0.20	
Parks	0.25	
Pool	2.50	
TOTAL	8.98	



Yamhill County Assessor/Tax Collector Department Top Taxpayers
2022

CARLTON

<u>Taxpayer</u>	<u>RMV</u>	<u>Taxable</u>	<u>Levied Tax</u>
CHAD E DAVIS CONSTRUCTION LLC	13,187,146	4,163,828	20,859.98
SINGER 67 LLC	2,516,453	2,516,453	12,606.92
PORTLAND GENERAL ELECTRIC CO	2,257,000	2,257,000	11,307.12
KEN WRIGHT CELLARS	1,602,006	1,602,006	8,025.73
HAMPTON FAMILY VINEYARDS LLC	1,878,371	1,306,200	6,543.83
CCPN LLC	2,081,040	1,126,902	5,645.56
KEN WRIGHT CELLARS CO	1,805,711	1,100,197	5,511.77
REIBOLD DARYL	2,331,006	1,076,551	5,393.27
COMCAST CORPORATION	1,076,000	1,076,000	5,390.54
KAY ROBIN L	1,799,523	883,998	4,428.70



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 financial planning and decision-making.

The City of Carlton's financial goals seeks 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 to 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 service 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 financial 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 to stay within 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 using 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 price for 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 efficient or effective shall be reduced in scope or eliminated.

III. Reserves / Contingencies Policies – Maintain the various operating funds' reserves, contingencies, and ending fund balances 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



reductions to revenue streams. Contingencies should be appropriated within 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 by 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 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 (CIP).
- d. The capital budget process works 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 only be degraded, given away, or allowed to deteriorate by the action of the City Council.
- b. Funding new, long-term capital assets will be the community's responsibility. They should be funded through general obligation bonds, System Development Charges (SDCs), proportionate equity asset shares, grants, gifts, or volunteer contributions when appropriate.
- c. The Capitalization threshold used to determine if a given asset qualifies for capitalization is non-consumable assets with a \$5,000 or greater purchase price and a more than one-year useful life.
- d. The Finance Department will oversee a physical count/inspection of all capital assets, at least biennially. 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 significant 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 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 GFOA, 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 safeguarding 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 and 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.



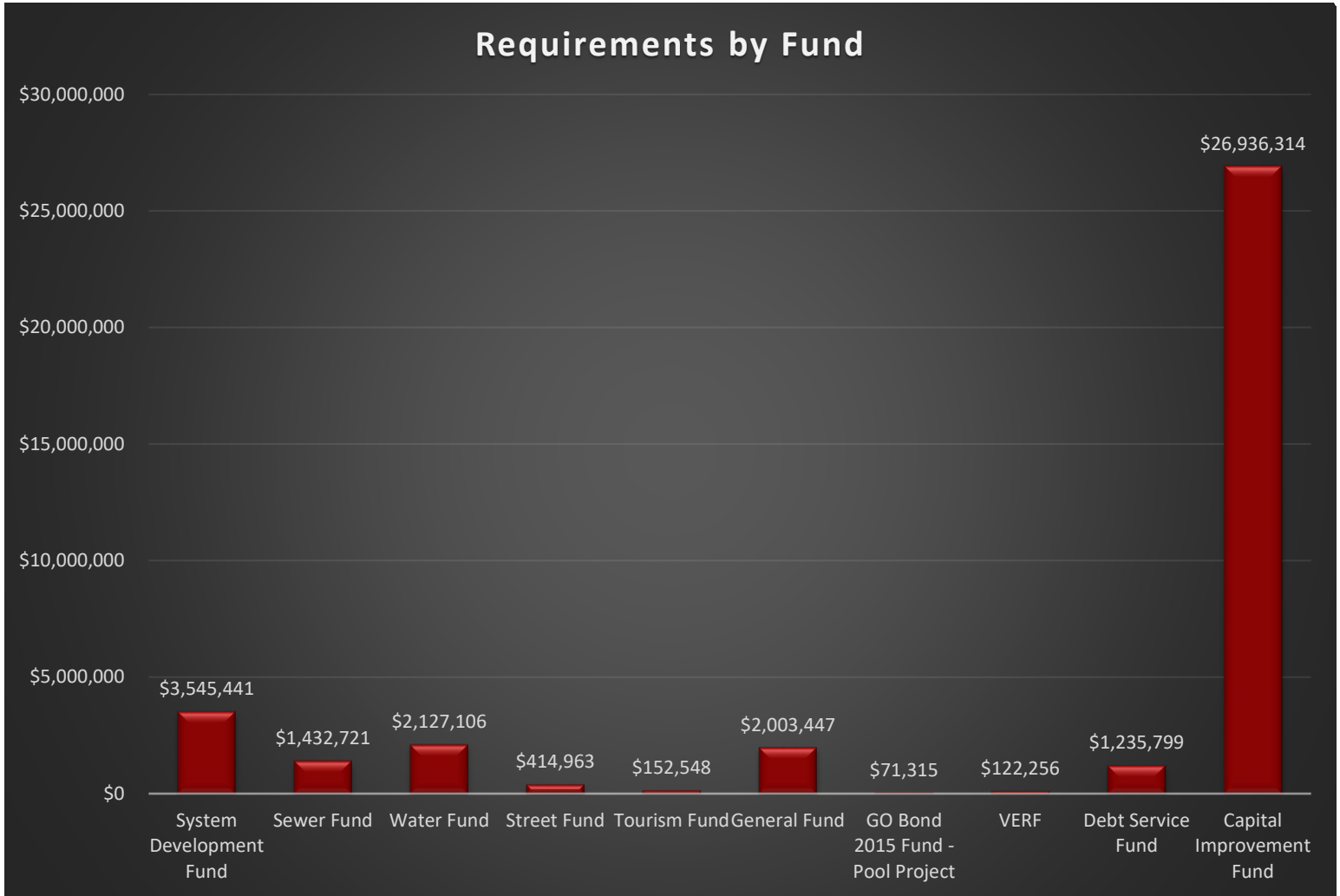
- b. Investments shall be made in a manner that will provide the maximum security of the principal invested, employ limitations on maturities and diversification of the portfolio while meeting the daily cash flow needs of the City, and conform to all applicable state and City statutes governing the investment 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 ensuring timely fiscal policy updates.

- a. The City Council shall approve fiscal policies and policy changes 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.

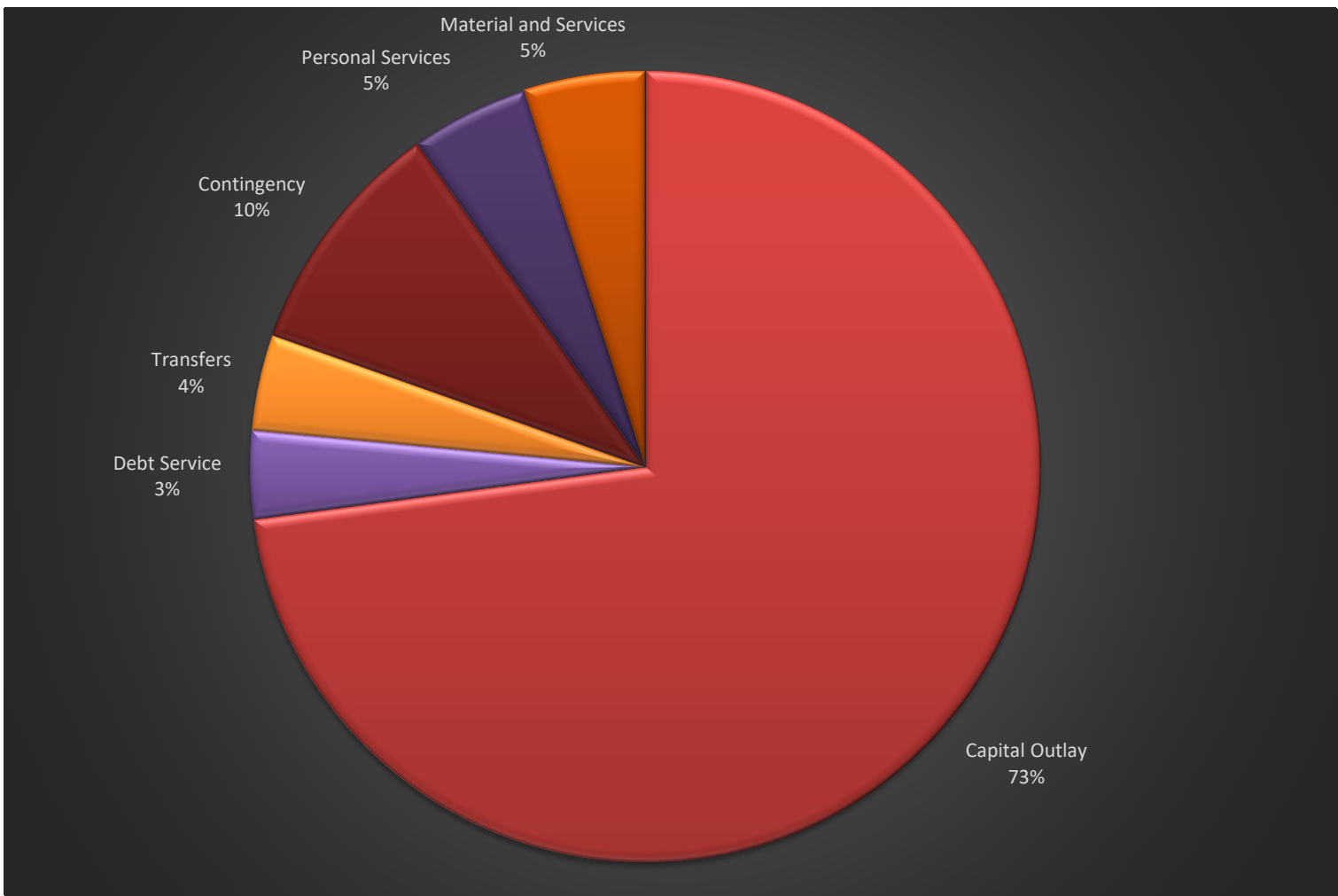


Budget Breakdown by Fund
Fiscal Year 2024
Total Budget \$38,041,910





**Fund Requirements by Category
Fiscal Year 2024
Total Budget \$38,041,910**



May 04, 2023

Members of the Budget Committee,

The City of Carlton's proposed budget for Fiscal Year 2024 (July 1, 2023 – June 30, 2024) is presented for your consideration. The following summarizes the next fiscal year's spending proposal and the City's state of fiscal affairs. The budget document is essential for several reasons. The financial plan is to fund City priorities, programs, and services for the community and its residents, businesses, and visitors. The City of Carlton continues to be in a good financial position due to a few fundamental reasons:

1. The Mayor, City Council, and staff are good fiscal stewards of the City's resources, being fiscally prudent with its programs and services
2. The City focuses resources on maintaining a small, dedicated staff to ensure the City is well-balanced on personnel costs during economic downturns
3. The Mayor and City Council adhere to an adopted fiscal policy set
4. The City follows the best practices of the Governmental Finance Officers Association (GFOA)
5. The City contracts with a Certified Public Accountant to complete an annual audit and ensure the City complies with Generally Accepted Accounting Practices (GAAP)
6. The City contracts with an independent CPA that comes monthly to balance deposits and payments of the City's bank accounts.

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

As with most budgets, the City's Budget comprises personnel-related costs (wages, health insurance benefits, worker's compensation insurance, retirement/pension costs, and social security/unemployment benefits). Because personnel-related costs are such a large part of the overall spending plan, these costs can impact the overall Budget. The following personnel-related changes affect all funds in the FY24 Budget:

- Employee Health Insurance: 9% increase (CIS)
- PERS Rates: 4%
- Cost of Living Adjustment (COLA): Lane Council of Governments increase 5.9% CPI West-Pacific Size Class
- Worker's Comp/Soc Sec/Unemployment: SAIF – 0%

Despite the inflationary increases in material and services and personnel costs, the City has been a good fiscal steward triggering the General Fund Proposed Budget to only increase by 7.32% over the FY23 Adopted Budget.

THE OVERALL BUDGET

The proposed Budget for the City of Carlton is made up of nine different funds:

GENERAL FUND:

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

TOURISM FUND:

The Tourism Fund supports initiatives that promote tourism and overnight lodging in Carlton. Transient Revenue Tax is used for this purpose.

STREET FUND:

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

WATER FUND:

The Water Fund, a proprietary/enterprise fund, is responsible for acquiring, treating, and distributing water to City residents. The water department has 1232 equivalent dwelling units (EDUs per single-family home or business) inside and outside the City of Carlton.

SEWER FUND:

The Sewer Fund, a proprietary/enterprise fund, operates the sewer treatment plant and maintains a wastewater collection system leading to the treatment plant. The department also operates and maintains three sewer lift stations. Carlton's wastewater system serves 1090 equivalent dwelling units (EDUs).

SYSTEM DEVELOPMENT FUND:

All System Development Charges (SDCs) are consolidated into a single fund for greater fiscal transparency. The SDC fund accounts for the construction of capacity-related improvements required for future growth to meet community needs relating to the five system development charges.

The five SDCs:

- 1) Water
- 2) Sewer
- 3) Transportation
- 4) Parks
- 5) Stormwater

CAPITAL IMPROVEMENT FUND:

The Capital Improvement Fund (CIF) administers most capital projects, including facilities and special projects, water, sewer, stormwater, transportation, and parks. The CIF intends to provide a single fund from which all capital projects can be administered and accounted for to improve the tracking and monitoring of large projects.

GO BOND 2015 (POOL PROJECT FUND):

In FY16, Carlton voters approved a general obligation bond for \$975,000 to replace the pool house and mechanical systems. The City of Carlton contributed additional resources to the project, from City reserves, Park SDCs, urban renewal, a Ford Family Foundation grant, and private fundraising led by a dedicated group of residents. The annual principal and interest payment for FY23/24 is \$68,087.

VEHICLE/EQUIPMENT REPLACEMENT FUND:

The Vehicle/Equipment Replacement Fund (VERF) holds monies and makes purchases of the City of Carlton vehicles and equipment.

HIGHLIGHTS

GENERAL FUND

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

General Fund Resources

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

General Fund Revenue Trends and Assumptions

- Property Taxes – The FY23/24 rate levy is \$5.0098. Tax collections are the most significant revenue source for the General Fund and have a projected increase of \$1,069,950 in FY23/24. The revenue forecast is conservative and does not consider the occupancy of the new housing. The FY23/24 Budget also anticipates \$25,000 in delinquent tax collections
- Franchise Fees – The City receives fees from utility providers in exchange for using the City right-of-way. PGE, Astound, Century Link, Comcast, Online NW, Ziple, and Recology are current franchisees. The FY23/24 receipts are projected to increase by 8.30 %.
- Licenses and Permits – Licenses and permits are forecast to remain level in FY23/24
- Intergovernmental Revenues – Revenue from state liquor fees and cigarette taxes in FY23/24 are expected to remain level
- Fines and Forfeitures - Revenue from fines and forfeitures is expected to increase by 2.7% due to grant funding for police overtime
- Charges for Services – Revenue for this category (pool receipts, park rental fees, planning fees, and permits) is budgeted to remain steady with no change.
- Transient Revenue Tax - The City anticipates receiving \$100,000 of the transient revenue tax; the General Fund will retain a thirty percent portion, and seventy percent of the balance will go to the Tourism Fund

General Fund Highlights

The FY23/24 General Fund Budget includes:

- Engineering fees are expected to increase to accommodate an uptick in development projects in FY24
- Police Grant for ongoing traffic, DUII, and seat belt grants of \$30,000

Fund transfers include:

- \$22,749 to VERF, the second of three payments of the Police Ford Expedition

General Fund Reserves

In FY14, the City Council adopted fiscal policies which dealt with fund reserve policies. The Council established a discretionary target of 10-20% reserves for the General Fund. The General Fund has exceeded that target over the years. The City Council has transferred excess funds to the Capital Improvement Fund as contributions to future community development projects, including the pool, Civic Center, and vehicle replacement. The FY23/24 budget is projected to be \$425,497 in reserve and \$246,266 in contingency.

TOURISM FUND

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

Revenue Assumptions

Tourism activities are funded through the Transient Revenue Tax, commonly called a lodging tax. The tax is 7% of the nightly rate charged for lodging and is collected by lodging establishments within the City of Carlton city limits. Total TRT revenues are projected to be \$100,000 in FY23/24. The Tourism Fund retains 70% of these monies, and 30% is allocated to the General Fund. As the volunteers reenergize this year, the Tourism group will be focused on a bring tourism back to Carlton. The Budget reflects a conservative approach and will monitor revenues monthly before expenditures are incurred.

Tourism Fund Highlights

- The Tourism Volunteer Group has increased funds devoted to advertising Carlton as a tourism destination utilizing various media
- Purchase replacement welcome banners
- Redesign of Rack Card and Distribution
- Coordinating Grant Efforts for large projects
- Continuation of social media marketing efforts
- Contribution to Christmas in Carltons lighting, and displays

STREET FUND

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

Revenue Assumptions

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

- Gasoline tax allocations are generally distributed based on population. The revenues increased in the fall of 2022 by 10.91%. The Budget anticipates level revenue for FY23/24.
- It is the staff's recommendation to receive the State Revenue Sharing into the Street Fund.

Street Department Highlights

The department will assist with some of the Council's FY23/24 priorities and projects included in the Capital Improvement Fund. Spending priorities include:

- Sidewalk Infill, Repair, and Maintenance Program
- A transfer to the Capital Improvement fund for street and sidewalk projects
- Street sweeping and striping activities

Fund transfers include:

- \$50,000 to CIF for pedestrian improvements.
- \$3,800 to GF for General Fund internal expenses.

WATER FUND

The Water Fund is responsible for acquiring, treating, and distributing water to City residents.

Revenue Assumptions

Water sales to City residential, commercial, and industrial customers will be \$1,600,000 in FY23/24. The rates will increase by 6% beginning July 1st, 2023, reflecting the Consumer Price Index (CPI) increase. The Carlton code establishes that water rates are automatically adjusted on July 1st each year to reflect the Consumer Price Index.

The CPI this year is 6%. Historically, water and sewer needed significantly more reserves to provide flexibility when costs increased, or revenues decreased. Grants had been used to reduce rate increases rather than as an opportunity to build reserves which reduced the City's resiliency in the water and sewer funds resulting in significant rate spikes when capital projects were required to be completed or to meet projected future funding needs.

However, with grants already received, pending grants, and work to receive additional grants, with the guidance of a contracted rate analysis firm, is moving forward with a lesser amount. The grants make a difference in keeping increases lower while supporting current debt service, operations and maintenance, and preparation for upcoming capital projects.

Water Department Highlights

- Snowplow truck attachment
- Water Meter lease payment

Fund transfers include:

- \$486,802 to DSF water debt service
- \$50,000 to CIF for facilities/special projects
- \$300,000 to CIF for water projects

SEWER FUND

The Sewer Department operates a sewer treatment plant and maintains a wastewater collection system leading to the treatment plant. The department also operates and maintains three sewer lift stations.

Revenue Assumptions

The Sewer Fund charges for services to residential, commercial, and industrial properties are projected to total \$1,231,400 during FY23/24.

As noted in the Water Fund section, the CPI this year is 6%. The rates support current debt service, maintenance, and preparation for upcoming capital projects. The grants are making a difference in the City's ability to keep increases lower than CPI while supporting current debt service, operations and maintenance, and preparation for upcoming capital projects. Continued work to secure additional grant funding will allow the City to reanalyze rates.

Sewer Department Highlights

- The Sewer Fund expects increased costs associated with maintenance and repair due to the aging system and more frequent failure events

Fund transfers include:

- \$327,328 to DSF to pay debt service.
- \$50,000 to CIF for facilities/special projects
- \$25,000 to VEF for Truck with Vac Trailer

SYSTEM DEVELOPMENT FUND

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

Revenue Assumptions

There will be a CPI increase of 6% effective July 1, 2023. All SDC fees are based on methodology reports prepared by Don Ganer & Associates and the Galardi Rothstein Group. The methodologies used in the studies include establishing the value of the existing system(s), determining the value of the capacity available in the existing system(s) for future growth, and projecting the capital improvements needed to meet the community's needs during the planning period. The FY23/24 Budget estimates that 30 new homes will be built in this budget cycle.

Expenditure Highlights

The System Development Fund budgets all resources, some in the material and service but most in capital outlay. These monies are available for use with City Council approval. The FY23/24 budget anticipates \$50,000 to the water fund for new meters for new development.

Fund transfers include:

- \$50,000 to Water Fund for new development

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund (CIF) administers most capital projects, including facilities and special projects, water, sewer, stormwater, transportation, and parks. The CIF intends to provide a single fund from which all capital projects can be administered and accounted for to improve the tracking and monitoring of large projects.

Revenue Assumptions

The FY23/24 Budget CIF includes sub-fund accounting units based on program activity, like how departments are reported in the General Fund. These projects are identified in the 5-Year Capital Improvement Plan and are funded by various sources such as fund reserves, SDCs, loans, and grants.

Facilities/Special Projects

- Civic Center
- Public Parking

Parks Projects

- Ladd Park Covering of Basketball Court
- Ladd Park Power

Transportation Projects

- Pedestrian Improvements
- E Main Street Improvements

Water Projects

- SE Carlton Water Systems Improvement Project
- Main St (Kutch to Pine)
- Steel Reservoir Upgrade
- Yamhill St (Monroe St to Lincoln St)
- Grant St (Carr St to Yamhill St)

Sewer Projects

- Pine St Replacement (Main St to Monroe St)
- Main St and E Main St
- Headworks Improvement Project
- Wastewater Treatment Plant "WWTP" Upgrade
- Grant St (Pine St to Pump Station) and Main St pipe
- Civic Center Sanitary Line

VEHICLE/EQUIPMENT REPLACEMENT FUND***Revenue Assumptions***

The Vehicle/Equipment Replacement Fund (VERF) holds monies and purchases all the City's rolling and non-rolling stock, vehicles, and equipment.

Expenditure Highlights

- The FY23/24 Budget includes the second payment for the Police Ford Expedition

GO BOND 2015 – POOL PROJECT FUND

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

CONCLUSION

City Council's annual goals prioritize the FY23/24 budget proposal and reflect the Mayor and Council's commitment to significantly enhancing and investing in the essential municipal services of effective and efficient infrastructure, public safety, and quality of life in our Great Little Town while ensuring financial sustainability for generations to come.

As the Carlton community grows, funding will remain a priority to meet our service areas' expanding needs and service requirements. The City has successfully secured grants to assist with these growing demands. We will continue to seek grants like the funding secured to support a new patrol officer position to expand patrol hours and strengthen the City's police response, as well as our infrastructure improvements.

FY23/24 will see the most significant investment in infrastructure improvements in many years. The continuation of the water projects initiated in FY19/20, new water projects focused upon capacity building, new sewer projects required to meet DEQ mandates, street repaving projects, sidewalk construction, creation of new parking facilities, exciting park additions, and construction of the Civic Center promising to shape the future of Carlton for decades to come.

FY24 Annual Budget General Fund Revenues



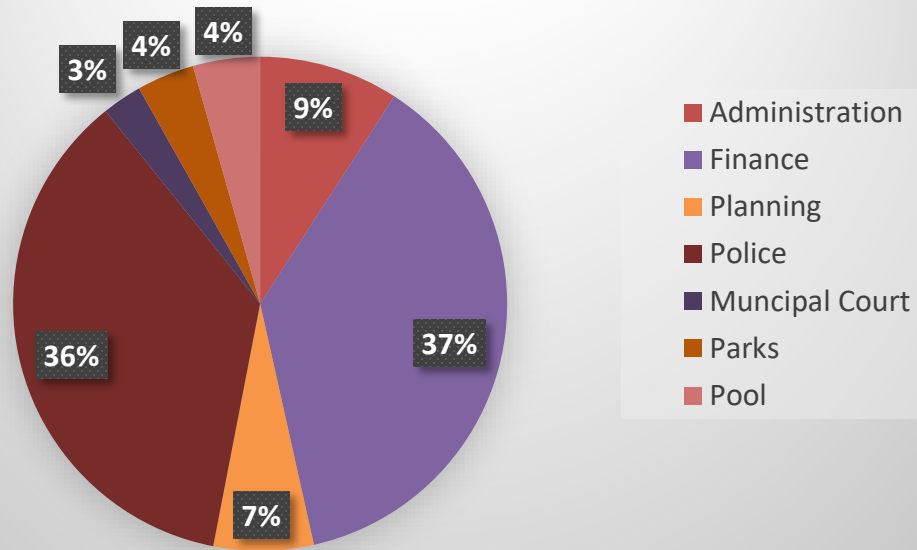
Budget Includes:

- *Increase in Property Tax Revenue
- *Increases Internal Transfer from Streets Due to Costs
- *Grant Revenue From Traffic Enforcement

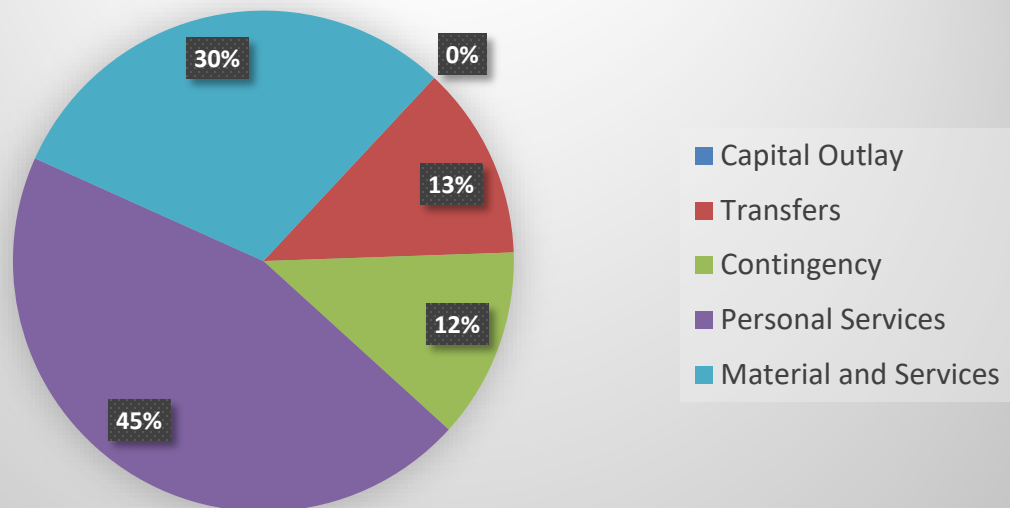
FY24 General Fund

Total Budget \$ 2,003,447

FY 24 General Fund Revenue



FY24 General Fund Requirements by Category



General Fund Revenues

Resources		Actual 2020-21	Actual 2021-22	Adopted 2022-23	Estimate 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
001-000-300000	Beginning Fund Balance	382,709	288,480	375,180	343,420	425,497	425,497	425,497
Revenues								
001-000-400200	Current Taxes	874,416	940,338	1,010,000	1,023,000	1,069,950	1,069,950	1,069,950
001-000-400300	Delinquent Taxes	12,924	13,684	18,000	20,000	25,000	25,000	25,000
001-000-400400	Interest	7,355	6,234	8,000	40,000	35,000	35,000	35,000
001-000-400410	Collection Interest	698	249	500	1,200	1,000	1,000	1,000
001-000-401300	PGE Light Franchise	95,754	103,919	110,000	118,000	120,000	120,000	120,000
001-000-401350	Astound-WAVE	2,000	2,000	2,000	2,000	2,000	2,000	2,000
001-000-401400	CenturyLink Franchise	1,495	1,407	1,200	1,700	1,800	1,800	1,800
001-000-401500	Comcast Franchise	25,377	26,910	29,000	30,000	33,000	33,000	33,000
001-000-401501	Hunter Communication	2,292	2,500	2,500	2,500	2,500	2,500	2,500
001-000-401600	Recology Franchise	8,171	16,524	16,000	18,000	19,000	19,000	19,000
001-000-402000	Business License	7,250	7,550	7,000	8,400	8,400	8,400	8,400
001-000-402100	Building Permits	19,572	11,679	17,000	30,000	25,000	25,000	25,000
001-000-402200	State Liquor Fees	44,359	42,733	60,000	50,000	50,000	50,000	50,000
001-000-402300	Cigarette Tax	2,174	1,954	2,300	2,000	2,000	2,000	2,000
001-000-402600	Swim Pool Receipts	(13)	40,471	35,000	40,000	45,000	45,000	45,000
001-000-402650	Park Rentals	3,050	4,400	2,200	3,000	3,500	3,500	3,500
001-000-402675	Dog Licensing	2,301	2,315	2,500	2,500	2,500	2,500	2,500
001-000-402700	Miscellaneous	15,211	5,373	6,000	10,000	10,000	10,000	10,000
001-000-402850	Copies/Faxes/Reports	1,338	2,402	1,000	1,000	1,000	1,000	1,000
001-000-402900	Judge Fees	7,168	10,080	0	448	0	0	0
001-000-402950	City Liquor License Fees	1,690	1,875	2,500	2,500	2,500	2,500	2,500
001-000-403000	Fines and Forfeitures	26,233	29,847	38,000	30,000	35,000	35,000	35,000
001-000-404000	Planning Fees	17,435	14,120	20,000	20,000	20,000	20,000	20,000
001-000-405400	Grants	41,607	46,598	67,000	52,000	30,000	30,000	30,000
001-000-406300	Transient Room Tax	10,395	18,029	30,000	26,000	30,000	30,000	30,000
001-000-406500	Proceeds from Sale	0	193,298	0	9,363	0	0	0
Revenues		\$1,230,252	\$1,546,489	\$1,487,700	\$1,543,611	\$1,574,150	\$1,574,150	\$1,574,150
001-000-400150	Transfers	3,515	3,515	3,800	3,800	3,800	3,800	3,800
Total Revenues		\$1,233,767	\$1,550,004	\$1,491,500	\$1,547,411	\$1,577,950	\$1,577,950	\$1,577,950
Total Resources		\$1,616,476	\$1,838,484	\$1,866,680	\$1,890,831	\$2,003,447	\$2,003,447	\$2,003,447

FY24 Annual Budget Administration



Budget Includes:

*Additional Training for Committees

*Transfer to Vehicle and Equipment Replacement Fund for Second Payment on the Patrol Vehicle

General Fund Requirements

Department: Administration

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Personal Services								
001-001-500000	Salary	38,952	40,884	44,000	43,000	46,000	46,000	46,000
001-001-504600	Unemployment	39	38	50	50	52	52	52
001-001-504700	Social Security	2,980	2,898	3,300	3,300	3,500	3,500	3,500
001-001-504800	Health Insurance	6,672	3,157	4,000	4,000	4,500	4,500	4,500
001-001-504900	Workers' Comp	199	211	350	250	300	300	300
001-001-505000	Retirement	6,663	7,688	8,640	8,640	9,000	9,000	9,000
	Total Personal Services	\$55,505	\$54,876	\$60,340	\$59,240	\$63,352	\$63,352	\$63,352
	Employee FTEs	0.34	0.34	0.34	0.34	0.34	0.34	0.34
Material and Services								
001-001-600410	Lighting	29,933	32,552	38,000	36,326	35,000	35,000	35,000
001-001-600600	Travel and Training	1,206	3,183	4,000	3,600	4,000	4,000	4,000
001-001-600650	Committee Fees	5,899	7,999	18,000	18,000	15,000	15,000	15,000
001-001-600700	Dues and Subscriptions	1,436	1,574	1,500	3,000	3,000	3,000	3,000
001-001-600800	Attorney Fees	23,020	27,379	25,000	15,000	20,000	20,000	20,000
001-001-608000	Supplies and Maintenance	1,127	290	500	500	500	500	500
001-001-608305	Abatement	725	0	1,000	0	0	0	0
001-001-608601	Professional Services	3,608	987	1,500	2,500	2,500	2,500	2,500
001-001-608680	Community Outreach	2,363	4,743	5,000	10,000	9,000	9,000	9,000
001-001-608801	Community Grants	3,400	3,700	5,000	5,000	5,000	5,000	5,000
	Total Material and Services	\$72,717	\$82,407	\$99,500	\$93,926	\$94,000	\$94,000	\$94,000
Capital Outlay								
001-001-620100	Office Equipment	0	0	0	0	0	0	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfers								
001-001-630505	Vehicle and Equipment	25,000	25,000	52,000	52,000	22,749	22,749	22,749
001-001-630510	CIF - Park	45,000	45,000	0	0	0	0	0
001-001-630515	CIF - Transportation	45,000	45,000	0	0	0	0	0
001-001-630520	CIF - Facilities	50,000	50,000	100,000	0	0	0	0
	Total Transfers	\$165,000	\$165,000	\$152,000	\$52,000	\$22,749	\$22,749	\$22,749
Total Requirements - Administration		\$293,222	\$302,283	\$311,840	\$205,166	\$180,101	\$180,101	\$180,101

FY24 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 2020-21	Actual 2021-22	Adopted 2022-23	Estimate 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Personal Services								
001-002-500000	Salary	37,780	51,012	59,000	68,000	74,000	74,000	74,000
001-002-504600	Unemployment	48	66	100	100	130	130	130
001-002-504700	Social Security	2,890	4,086	4,600	5,200	5,500	5,500	5,500
001-002-504800	Health Insurance	7,922	17,806	20,000	27,000	30,000	30,000	30,000
001-002-504900	Workers' Comp	56	(396)	500	450	550	550	550
001-002-505000	Retirement	5,737	8,698	9,500	12,820	14,000	14,000	14,000
	Total Personal Services	\$54,433	\$81,272	\$93,700	\$113,570	\$124,180	\$124,180	\$124,180
	Employee FTEs	0.82	0.82	1.11	1.11	1.41	1.41	1.41
Material and Services								
001-002-600200	Utilities - PGE	5,555	5,452	7,000	7,500	8,000	8,000	8,000
001-002-600201	Communications	3,779	3,359	4,200	4,500	4,800	4,800	4,800
001-002-600500	IT /Software	26,702	37,176	38,000	38,000	38,000	38,000	38,000
001-002-600600	Travel and Training	1,957	1,186	4,000	1,000	1,500	1,500	1,500
001-002-600700	Dues and Subscriptions	4,521	6,495	6,300	5,000	5,000	5,000	5,000
001-002-600850	Audit	7,739	8,201	13,000	8,976	12,000	12,000	12,000
001-002-601100	Advertising & Notices	801	335	1,000	1,500	1,500	1,500	1,500
001-002-601700	Insurance	14,559	16,519	18,500	20,772	23,000	23,000	23,000
001-002-608000	Supplies and Maintenance	11,938	12,235	17,500	12,000	15,000	15,000	15,000
001-002-608150	Merchant Bank Fees	10,721	12,876	13,000	13,000	14,000	14,000	14,000
001-002-608601	Professional Services	18,964	10,944	11,500	20,000	15,000	15,000	15,000
001-002-608800	Property Taxes	5,094	1,033	1,100	0	0	0	0
	Total Material and Services	\$112,330	\$115,811	\$135,100	\$132,248	\$137,800	\$137,800	\$137,800
Capital Outlay								
001-002-620100	Equipment	3,692	0	4,000	2,000	0	0	0
	Total Capital Outlay	\$3,692	\$0	\$4,000	\$2,000	\$0	\$0	\$0
Transfers								
001-002-630560	Debt Service Fund	31,063	0	0	0	227,815	227,815	227,815
	Total Transfers	\$31,063	\$0	\$0	\$0	\$227,815	\$227,815	\$227,815
Contingency								
001-002-640000	Contingency	0	0	233,750	0	246,266	246,266	246,266
	Total Contingency	\$0	\$0	\$233,750	\$0	\$246,266	\$246,266	\$246,266
Total Requirements - Finance Department		\$201,518	\$197,083	\$466,550	\$247,818	\$736,061	\$736,061	\$736,061

FY24 Annual Budget Planning



Budget Includes:

*Contracted Engineering and Planning Services

General Fund Requirements

Department: **Planning**

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Personal Services								
001-003-500000	Salary	14,707	15,110	15,500	17,958	19,100	19,100	19,100
001-003-504600	Unemployment	15	16	30	25	30	30	30
001-003-504700	Social Security	1,125	1,202	1,300	1,400	1,500	1,500	1,500
001-003-504800	Health Insurance	7,827	7,965	9,000	8,000	8,720	8,720	8,720
001-003-504900	Workers' Comp	196	117	200	120	150	150	150
001-003-505000	Retirement	2,619	3,189	3,600	3,700	3,900	3,900	3,900
	Total Personal Services	\$26,489	\$27,599	\$29,630	\$31,203	\$33,400	\$33,400	\$33,400
	Employee FTEs	0.25	0.25	0.28	0.25	0.28	0.28	0.28
Material and Services								
001-003-600600	Travel and Training	6,454	3,395	3,500	250	1,500	1,500	1,500
001-003-600700	Dues and Subscriptions	336	281	350	250	250	250	250
001-003-600900	Engineering Services	46,171	56,523	55,000	50,000	50,000	50,000	50,000
001-003-601100	Advertising and Legal	902	1,731	2,000	2,000	2,000	2,000	2,000
001-003-608000	Supplies and Maintenance	85	24	100	40	100	100	100
001-003-608601	Professional Services	36,897	45,686	55,000	40,000	45,000	45,000	45,000
001-003-608701	Special Land Use	-	29,970	30,000	20,000	30,000	30,000	30,000
	Total Material and Services	\$90,845	\$137,610	\$145,950	\$112,540	\$128,850	\$128,850	\$128,850
Capital Outlay								
	Capital Outlay	0	0	0	0	0	0	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Planning		\$117,334	\$165,209	\$175,580	\$143,743	\$162,250	\$162,250	\$162,250

FY24 Annual Budget Police



Budget Includes:

*Grant Revenue for Overtime and Police Officer Wages in General Fund

General Fund Requirements

Department: Police

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Personal Services								
001-004-500000	Salary	243,433	283,221	315,000	285,000	320,000	320,000	320,000
001-004-500005	Overtime	10,555	18,683	25,000	40,000	25,000	25,000	25,000
001-004-504600	Unemployment	274	302	400	345	400	400	400
001-004-504700	Social Security	20,960	23,096	26,000	26,000	28,000	28,000	28,000
001-004-504800	Health Insurance	80,548	87,750	98,000	92,000	98,000	98,000	98,000
001-004-504900	Workers' Comp	10,962	5,144	11,000	6,500	8,000	8,000	8,000
001-004-505000	Retirement	55,718	67,388	74,000	77,000	80,000	80,000	80,000
	Total Personal Services	\$422,450	\$485,584	\$549,400	\$526,845	\$559,400	\$559,400	\$559,400
	Employee FTEs	4	4	4	4	4	4	4
Material and Services								
001-004-600200	Utilities-PGE	3,839	4,720	7,000	6,000	7,000	7,000	7,000
001-004-600201	Communications	4,426	6,253	7,000	8,500	9,000	9,000	9,000
001-004-600350	Vehicle Maintenance/Fuel	16,436	19,368	19,000	23,000	20,000	20,000	20,000
001-004-600500	IT Services	3,671	0	2,000	800	1,000	1,000	1,000
001-004-600600	Travel and Training	1,817	4,245	7,000	5,500	8,000	8,000	8,000
001-004-601800	Dispatch	30,786	28,716	40,000	34,000	35,000	35,000	35,000
001-004-602000	Ammunition/Weapon Repair	2,665	2,645	5,000	3,000	5,000	5,000	5,000
001-004-608000	Supplies and Maintenance	32,890	34,142	30,000	30,000	30,000	30,000	30,000
001-004-608600	Professional Services	4,968	7,282	7,500	7,000	7,500	7,500	7,500
001-004-608700	Dues and Subscriptions	22,340	22,484	25,000	22,000	25,000	25,000	25,000
001-004-600925	Presentations/Events	800	0	4,000	5,500	6,000	6,000	6,000
	Total Material and Services	\$124,638	\$129,855	\$153,500	\$145,300	\$153,500	\$153,500	\$153,500
Capital Outlay								
001-004-620500	Equipment	0	0	0	0	0	0	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Police Department		\$547,088	\$615,439	\$702,900	\$672,145	\$712,900	\$712,900	\$712,900

FY24 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
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Personal Services								
001-005-500000	Salary	15,448	19,154	22,000	18,000	20,000	20,000	20,000
001-005-504600	Unemployment	15	19	35	20	25	25	25
001-005-504700	Social Security	1,182	1,465	1,640	1,300	1,500	1,500	1,500
001-005-504800	Health Insurance	5,550	5,681	6,500	6,000	6,300	6,300	6,300
001-005-504900	Workers' Comp	199	84	150	130	150	150	150
001-005-505000	Retirement	1,433	1,696	1,900	2,100	2,300	2,300	2,300
	Total Personal Services	\$23,827	\$28,099	\$32,225	\$27,550	\$30,275	\$30,275	\$30,275
	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	481	1,000	1,000	1,000	1,000	1,000
001-005-600700	Dues and Subscriptions	0	75	100	100	100	100	100
001-005-608000	Supplies and Maintenance	0	0	200	150	150	150	150
001-005-608300	Court Cost	7,352	9,059	9,500	8,000	9,000	9,000	9,000
001-005-608601	Professional Services	2,632	1,743	10,000	10,000	11,000	11,000	11,000
	Total Material and Services	\$9,984	\$11,358	\$20,800	\$19,250	\$21,250	\$21,250	\$21,250
Capital Outlay								
	Capital Outlay	0	0	0	0	0	0	0
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Requirements - Municipal Court		\$33,811	\$39,457	\$53,025	\$46,800	\$51,525	\$51,525	\$51,525

FY24 Annual Budget Parks



Budget Includes:

- Increases in Material and Services

General Fund Requirements

Department: Parks Department

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Personal Services								
001-006-500000	Salary	35,866	36,520	10,000	18,000	20,000	20,000	20,000
001-006-500002	Seasonal Worker	6,736	9,954	8,000	0	0	0	0
001-006-504600	Unemployment	43	44	50	50	50	50	50
001-006-504700	Social Security	3,259	3,353	1,050	1,050	2,500	2,500	2,500
001-006-504800	Health Insurance	17,961	17,257	5,000	5,000	8,000	8,000	8,000
001-006-504900	Workers' Compensation	1,282	789	500	500	500	500	500
001-006-505000	Retirement	6,933	7,644	2,125	2,125	3,500	3,500	3,500
	Total Personal Services	\$72,080	\$75,561	\$26,725	\$26,725	\$34,550	\$34,550	\$34,550
	Employee FTEs	0.95	0.95	0.20	0.25	0.25	0.25	0.25
Material and Services								
001-006-600200	Utilities-PGE	938	1,218	1,400	1,800	1,400	1,400	1,400
001-006-600201	Communications	2,569	1,664	2,500	2,000	2,500	2,500	2,500
001-006-600450	Garbage Service	368	487	550	500	550	550	550
001-006-601100	Advertising and Legal	136	0	200	0	200	200	200
001-006-608000	Supplies and Maintenance	27,971	13,646	25,000	20,000	25,000	25,000	25,000
001-006-608500	Arborist	1,260	6,430	10,000	9,000	10,000	10,000	10,000
001-006-608601	Professional Services	748	0	8,000	0	0	0	0
	Total Material and Services	\$33,990	\$23,445	\$39,650	\$33,300	\$39,650	\$39,650	\$39,650
Capital Outlay								
001-006-620500	Park Equipment	3,802	8,914	0	0	0	0	0
	Total Capital Outlay	\$3,802	\$8,914	\$0	\$0	\$0	\$0	\$0
Total Requirements - Parks Department		\$109,872	\$107,920	\$66,375	\$60,025	\$74,200	\$74,200	\$74,200

FY24 Annual Budget Pool



Budget Includes:

*Increase in Material and Services and Personnel

General Fund Requirements

Department: Pool

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Personal Services								
001-007-500000	Salary	4,957	34,595	55,000	50,000	50,000	50,000	50,000
001-007-504600	Unemployment	5	31	60	46	60	60	60
001-007-504700	Social Security	379	2,684	4,500	3,756	4,500	4,500	4,500
001-007-504800	Health Insurance	1,833	0	0	0	0	0	0
001-007-504900	Workers' Compensation	2,513	549	2,600	800	1,500	1,500	1,500
001-007-505000	Retirement	488	0	0	0	0	0	0
Total Personal Services		\$10,175	\$37,859	\$62,160	\$54,602	\$56,060	\$56,060	\$56,060
Employee FTEs		2.25	2.25	2.25	2.25	2.25	2.25	2.25
Material and Services								
001-007-600200	Utilities	7,115	8,188	8,400	9,700	10,000	10,000	10,000
001-007-600201	Communications	4,299	2,679	4,500	3,500	4,000	4,000	4,000
001-007-600450	Garbage	145	86	150	150	150	150	150
001-007-600700	Dues/Subscriptions	0	613	500	350	400	400	400
001-007-600902	Heating Fuel	403	823	1,500	2,500	2,500	2,500	2,500
001-007-601100	Advertising and Legal	127	118	200	500	300	300	300
001-007-608000	Supplies and Maintenance	914	8,878	7,000	12,335	7,000	7,000	7,000
001-007-608100	Chemicals	927	3,643	6,000	6,000	6,000	6,000	6,000
001-007-609000	Professional Services	680	0	0	0	0	0	0
Total Material and Services		\$14,610	\$25,028	\$28,250	\$35,035	\$30,350	\$30,350	\$30,350
Capital Outlay								
001-007-620500	Equipment	366	4,786	0	0	0	0	0
Total Capital Outlay		\$366	\$4,786	\$0	\$0	\$0	\$0	\$0
Total Requirements - Pool Department		\$25,151	\$67,673	\$90,410	\$89,637	\$86,410	\$86,410	\$86,410

**FY24
Annual Budget
General Fund Summary**



General Fund Revenues and Requirements

Resources	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Estimate 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Beginning Fund Balance	382,709	288,480	375,180	343,420	425,497	425,497	425,497
Revenues	1,230,252	1,546,489	1,487,700	1,543,611	1,574,150	1,574,150	1,574,150
Transfers	3,515	3,515	3,800	3,800	3,800	3,800	3,800
Total Resources	\$1,616,476	\$1,838,484	\$1,866,680	\$1,890,831	\$2,003,447	\$2,003,447	\$2,003,447
Requirements							
Personal Services	664,959	790,850	854,180	839,735	901,217	901,217	901,217
Material and Services	459,114	525,514	622,750	571,599	605,400	605,400	605,400
Capital Outlay	7,860	13,700	4,000	2,000	0	0	0
Transfers	196,063	165,000	152,000	52,000	250,564	250,564	250,564
Contingency	0	0	233,750	0	246,266	246,266	246,266
Total Requirements	\$1,327,996	\$1,495,064	\$1,866,680	\$1,465,334	\$2,003,447	\$2,003,447	\$2,003,447
Over/Under (+/-)	\$288,480	\$343,420	\$0	\$425,497	\$0	\$0	\$0
Ending Fund Balance	\$288,480	\$343,420	\$0	\$425,497	\$0	\$0	\$0

FY24 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		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
005-000-300000	Beginning Fund Balance	18,216	31,114	53,534	48,698	72,198	72,198	72,198
Revenues								
005-000-400400	Interest	433	367	350	2,800	350	350	350
005-000-404550	Grants	0	0	10,000	0	10,000	10,000	10,000
005-000-406300	Transient Room Tax (70%)	24,174	42,067	50,000	50,000	70,000	70,000	70,000
Total Revenues		24,607	42,434	60,350	52,800	80,350	80,350	80,350
Total Resources		\$42,823	\$73,548	\$113,884	\$101,498	\$152,548	\$152,548	\$152,548

Tourism Fund Requirements

Material and Services								
005-500-600100	Marketing Expense	1,129	7,425	10,000	5,000	10,000	10,000	10,000
005-500-600250	Events	0	0	5,500	0	5,000	5,000	5,000
005-500-600300	Social Media Campaign	8,400	8,600	12,000	8,500	15,000	15,000	15,000
005-500-600350	Memberships	395	395	1,000	500	1,000	1,000	1,000
005-500-600600	Travel and Training	595	0	1,000	0	1,000	1,000	1,000
005-500-601050	Special Projects	0	7,716	84,284	15,000	120,448	120,448	120,448
005-500-601100	Advertising and Legal	1,190	714	100	300	100	100	100
Total Material and Services		\$11,709	\$24,850	\$113,884	\$29,300	\$152,548	\$152,548	\$152,548
Total Requirements - Tourism		\$11,709	\$24,850	\$113,884	\$29,300	\$152,548	\$152,548	\$152,548

Tourism Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
	Beginning Fund Balance	18,216	31,114	53,534	48,698	72,198	72,198	72,198
	Revenues	24,607	42,434	60,350	52,800	80,350	80,350	80,350
Total Resources		\$42,823	\$73,548	\$113,884	\$101,498	\$152,548	\$152,548	\$152,548
Requirements								
	Material and Services	11,709	24,850	113,884	29,300	152,548	152,548	152,548
Total Requirements		\$11,709	\$24,850	\$113,884	\$29,300	\$152,548	\$152,548	\$152,548
	Over/Under (+/-)	31,114	48,698	0	72,198	0	0	0
	Ending Fund Balance	\$31,114	\$48,698	\$0	\$72,198	\$0	\$0	\$0

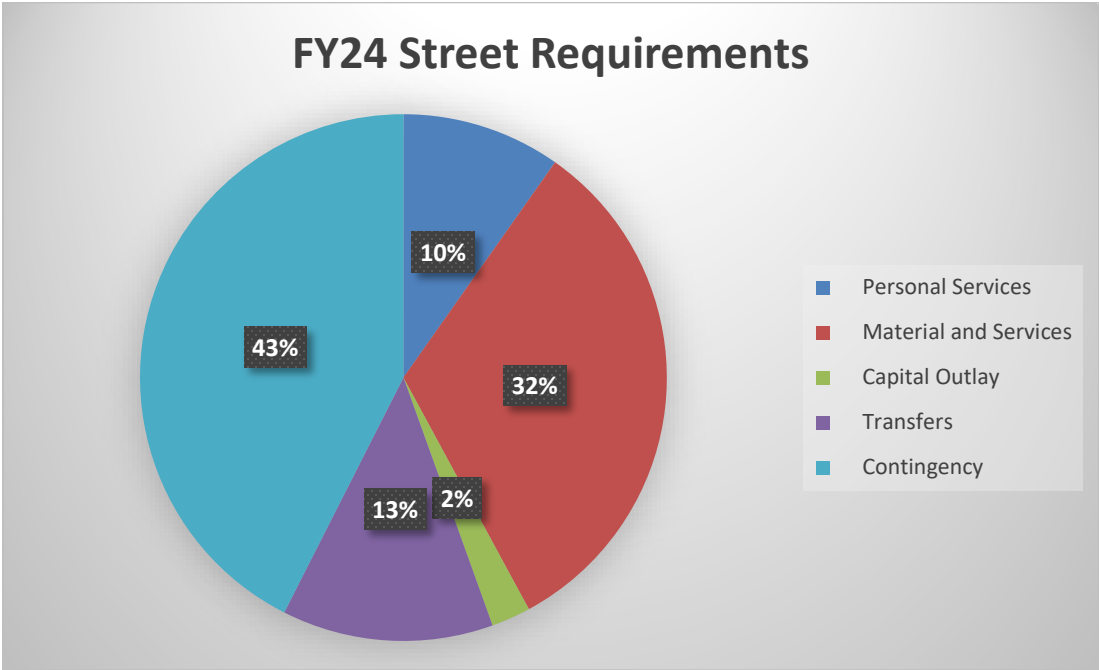
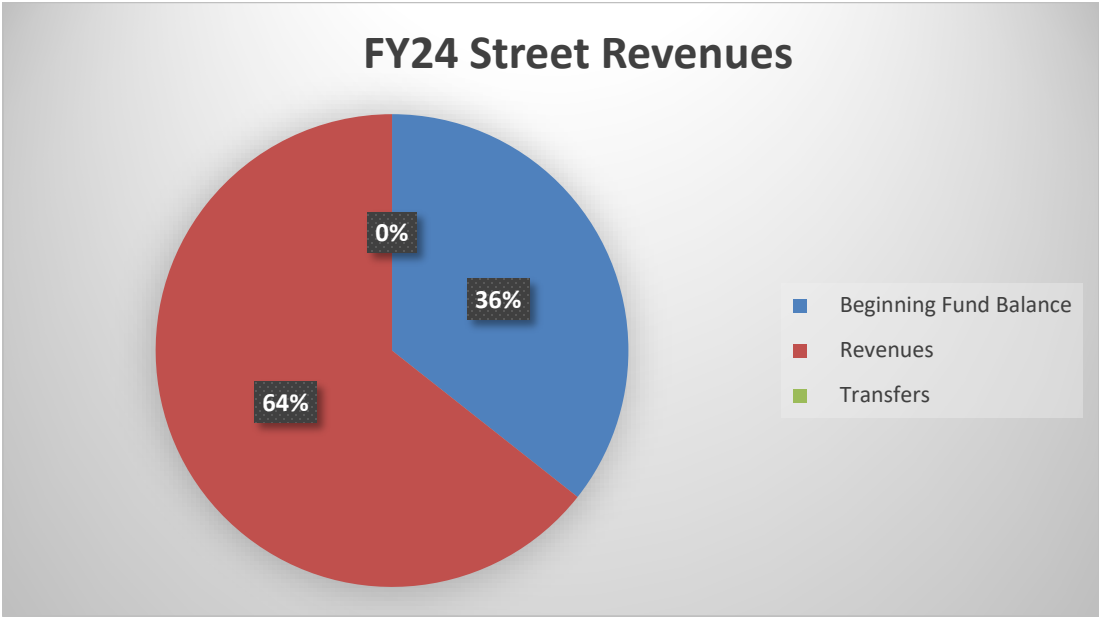
FY24 Annual Budget Streets



Budget Includes:

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

FY24 Streets



Street Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
011-000-300000	Resources							
	Beginning Fund Balance	246,004	223,843	314,075	306,021	147,863	147,863	147,863
	Revenues							
011-000-400400	Interest	6,921	5,867	8,000	45,000	20,000	20,000	20,000
011-000-402400	Gasoline Tax	164,091	182,011	185,000	185,000	187,000	187,000	187,000
011-000-402500	State Revenue Sharing	37,223	32,648	40,000	40,000	40,000	40,000	40,000
011-000-402700	Miscellaneous	10	35	100	39,478	100	100	100
011-000-404050	Type A, B & ROW Permits	121,790	26,694	20,000	15,000	20,000	20,000	20,000
	Revenues	\$330,035	\$247,255	\$253,100	\$324,478	\$267,100	\$267,100	\$267,100
	Transfers	\$0	\$0	\$0	\$0	\$0		
	Total Revenues	330,035	247,255	\$253,100	\$324,478	267,100	267,100	\$267,100
Total Resources		\$576,039	\$471,098	\$567,175	\$630,499	\$414,963	\$414,963	\$414,963

Street Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Personal Services								
011-110-50000	Salary	11,174	12,591	13,500	26,000	27,000	27,000	27,000
011-110-504600	Unemployment	11	13	15	26	30	30	30
011-110-504700	Social Security	855	963	1,100	1,950	2,300	2,300	2,300
011-110-504800	Health Insurance	5,059	5,461	5,900	6,700	7,100	7,100	7,100
011-110-504900	Workers' Compensation	1,260	407	800	500	700	700	700
011-110-505000	Retirement	2,263	2,673	3,200	3,600	3,400	3,400	3,400
Total Personal Services		\$20,622	\$22,108	\$24,515	\$38,776	\$40,530	\$40,530	\$40,530
Employee FTEs		0.25	0.25	0.3	0.25	0.40	0.40	0.40
Material and Services								
011-110-600110	Advertising and Legal	0	203	300	100	300	300	300
011-110-600200	Utilities-PGE	24,448	22,266	26,000	39,000	45,000	45,000	45,000
011-110-600201	Communications	103	132	170	150	160	160	160
011-110-600900	Engineering Services	1,360	579	5,000	3,000	5,000	5,000	5,000
011-110-601700	Insurance	937	1,100	1,200	1,500	1,700	1,700	1,700
011-110-607050	Street Sweeping	15,220	16,750	20,000	28,000	25,000	25,000	25,000
011-110-608000	Supplies and Maintenance	17,992	30,924	26,180	25,000	40,000	40,000	40,000
011-110-608200	V/E Fuel and Maintenance	270	475	800	1,000	1,000	1,000	1,000
011-110-608310	Street Striping	17,729	4,450	15,000	18,000	15,000	15,000	15,000
011-110-608601	Professional Services	0	220	800	900	1,000	1,000	1,000
Total Material Services		\$78,059	\$77,099	\$95,450	\$116,650	\$134,160	\$134,160	\$134,160
Capital Outlay								
011-110-620500	Equipment	0	12,355	10,000	10,000	10,000	10,000	10,000
Total Capital Outlay		\$0	\$12,355	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Transfers								
011-110-630570	Gen. Fund - Shared Exp.	3,515	3,515	3,800	3,800	3,800	3,800	3,800
011-110-630600	CIF - Transportation	250,000	50,000	313,410	313,410	50,000	50,000	50,000
Total Transfers		\$253,515	\$53,515	\$317,210	\$317,210	\$53,800	\$53,800	\$53,800
Contingency								
011-110-640001	Contingency	0	0	120,000	0	176,473	176,473	176,473
Total Contingency		\$0	\$0	\$120,000	\$0	\$176,473	\$176,473	\$176,473
Total Requirements - Street Fund		\$352,196	\$165,077	\$567,175	\$482,636	\$414,963	\$414,963	\$414,963

Street Fund Revenues and Requirements

	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Resources							
Beginning Fund Balance	246,004	223,843	314,075	306,021	147,863	147,863	147,863
Revenues	330,035	247,255	253,100	324,478	267,100	267,100	267,100
Transfers	0	0	0	0	0	0	0
Total Resources	\$576,039	\$471,098	\$567,175	\$630,499	\$414,963	\$414,963	\$414,963
Requirements							
Personal Services	20,622	22,108	24,515	38,776	40,530	40,530	40,530
Material and Services	78,059	77,099	95,450	116,650	134,160	134,160	134,160
Capital Outlay	0	12,355	10,000	10,000	10,000	10,000	10,000
Transfers	253,515	53,515	317,210	317,210	53,800	53,800	53,800
Contingency	0	0	120,000	0	176,473	176,473	176,473
Total Requirements	\$352,196	\$165,077	\$567,175	\$482,636	\$414,963	\$414,963	\$414,963
Over/Under (+/-)	223,843	306,021	0	147,863	0	0	0
Ending Fund Balance	\$223,843	\$306,021	\$0	\$147,863	\$0	\$0	\$0

FY24 Annual Budget Water



Budget Includes:

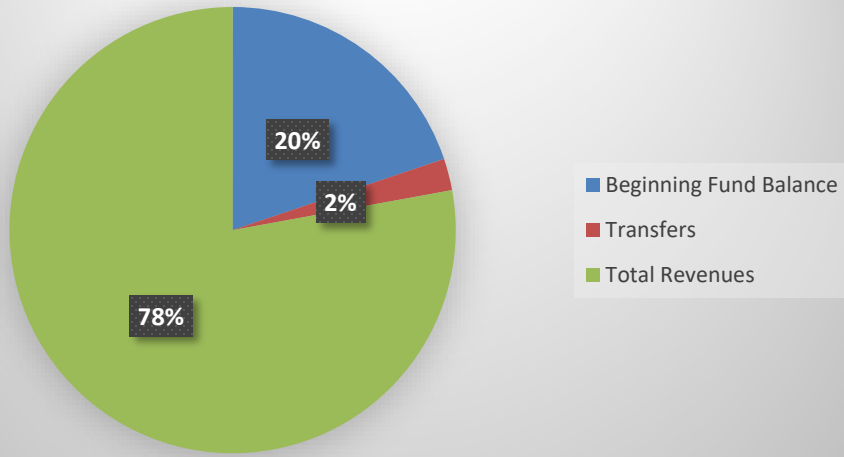
*Increases in Materials and Services, and Personnel

*Transfers to Debt Service, Vehicle/Equipment Replacement, and Capital Improvements

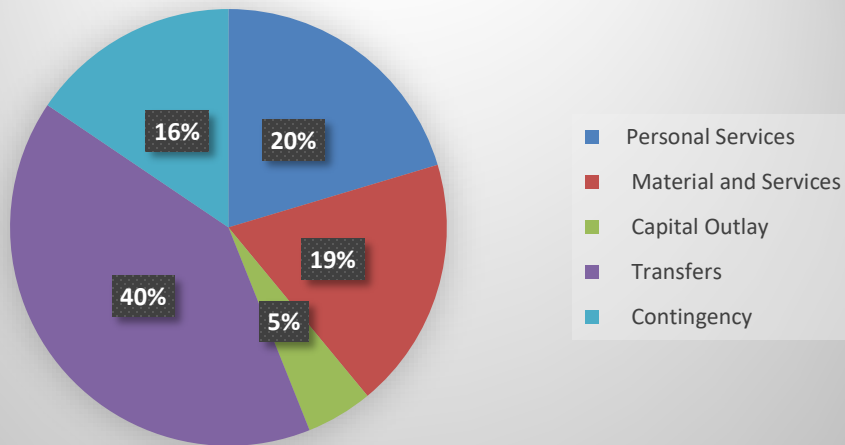
*Transfer in from SDCs for Water Meters in New Development

FY24 Water

FY24 Water Resources



FY24 Water Requirements



Water Fund Revenue

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
012-000-300000	Beginning Fund Balance	235,699	196,178	253,575	283,757	431,806	431,806	431,806
Revenues								
012-000-400400	Interest	6,489	5,500	8,000	45,000	20,000	20,000	20,000
012-000-402700	Miscellaneous	4,857	1,357	1,000	1,500	1,000	1,000	1,000
012-000-403700	Water Receipts	1,307,800	1,393,986	1,512,350	1,500,000	1,600,000	1,600,000	1,600,000
012-000-403750	Back Flow Inspections	3,625	2,925	3,700	4,000	4,000	4,000	4,000
012-000-403800	Hookup Fees	26,000	13,000	20,000	20,000	20,000	20,000	20,000
012-000-404300	Customers Helping Customers	0	42	500	24	300	300	300
Revenues		\$1,348,771	\$1,416,810	\$1,545,550	\$1,570,524	\$1,645,300	\$1,645,300	\$1,645,300
012-000-402706	Transfers	\$20,000	\$40,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Total Revenues		\$1,368,771	\$1,456,810	\$1,595,550	\$1,620,524	\$1,695,300	\$1,695,300	\$1,695,300
Total Resources		\$1,604,470	\$1,652,988	\$1,849,125	\$1,904,281	\$2,127,106	\$2,127,106	\$2,127,106

Water Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Personal Services								
012-120-500000	Salary	229,941	268,246	295,920	290,000	308,000	308,000	308,000
012-120-500005	Overtime	8,097	6,387	7,500	9,400	10,000	10,000	10,000
012-120-504600	Unemployment	238	287	325	300	325	325	325
012-120-504700	Social Security	18,210	21,010	22,680	30,000	32,000	32,000	32,000
012-120-504800	Health Insurance	96,835	106,647	120,000	120,000	11,000	11,000	11,000
012-120-504900	Workers' Comp	6,634	1,517	10,000	8,000	8,000	8,000	8,000
012-120-505000	Retirement	41,867	54,506	62,000	60,000	64,000	64,000	64,000
Total Personal Services		\$401,822	\$458,600	\$518,425	\$517,700	\$433,325	\$433,325	\$433,325
Employee FTE		3.85	3.85	4.21	4.85	4.21	4.21	4.21
Material and Services								
012-120-600110	Advertising and Legal	739	839	600	300	600	600	600
012-120-600200	Utilities - PGE	10,873	8,405	12,500	12,000	12,500	12,500	12,500
012-120-600201	Communications	12,292	9,585	13,500	12,000	13,500	13,500	13,500
012-120-600500	IT/Software	27,084	37,353	32,000	31,000	37,000	37,000	37,000
012-120-600550	Billing Company Costs	3,590	3,698	4,500	5,000	6,000	6,000	6,000
012-120-600600	Travel and Training	923	1,689	2,500	2,500	3,000	3,000	3,000
012-120-600700	Dues and Subscriptions	7,018	8,524	6,500	14,000	15,000	15,000	15,000
012-120-600850	Audit	7,973	8,449	12,000	10,000	12,000	12,000	12,000
012-120-600900	Engineering Services	7,644	3,369	6,000	2,500	5,000	5,000	5,000
012-120-601700	Insurance	15,458	17,019	18,500	22,000	24,000	24,000	24,000
012-120-603300	Chemicals	57,917	11,454	70,000	40,000	60,000	60,000	60,000
012-120-604800	Testing	3,730	4,124	5,500	5,500	6,000	6,000	6,000
012-120-607000	Utility Locates	6,324	5,860	6,500	6,000	7,000	7,000	7,000
012-120-608000	Supplies and Maintenance	16,505	73,743	101,000	85,000	95,000	95,000	95,000
012-120-608015	Water Meters	33,122	38,702	50,000	50,000	50,000	50,000	50,000
012-120-608160	Merchant Fees	10,404	12,360	12,000	15,000	18,000	18,000	18,000
012-120-608200	V/E Fuel and Maintenance	3,043	13,324	9,000	25,000	12,000	12,000	12,000
012-120-608600	Professional Services	249,948	22,237	12,000	25,000	20,000	20,000	20,000
Total Material and Services		\$339,587	\$280,734	\$374,600	\$362,800	\$396,600	\$396,600	\$396,600
Capital Outlay								
012-120-620300	Civic Center Equipment	3,902	1,135	4,000	4,000	4,000	4,000	4,000
012-120-620500	Water Equipment	29,867	13,259	55,000	55,000	75,000	75,000	75,000
012-120-620510	Water Meter Lease	25,806	25,806	25,806	25,806	25,806	25,806	25,806
Total Capital Outlays		\$59,575	\$40,200	\$84,806	\$84,806	\$104,806	\$104,806	\$104,806
Transfers								
012-120-630450	Vehicle Replacement Fund	0	30,000	25,000	25,000	25,000	25,000	25,000
012-120-630400	CIF - Water Projects	250,000	250,000	125,321	125,321	300,000	300,000	300,000
012-120-630425	CIF - Facilities\Special Proj.	100,000	50,000	100,000	100,000	50,000	50,000	50,000
012-120-630525	Debt Service Fund	257,308	259,697	256,848	256,848	486,802	486,802	486,802
Total Transfers		\$607,308	\$589,697	\$507,169	\$507,169	\$861,802	\$861,802	\$861,802
Contingency								
012-120-650000	Contingency	0	0	364,125	0	330,573	330,573	330,573
Total Contingency		\$0	\$0	\$364,125	\$0	\$330,573	\$330,573	\$330,573
Total Requirements - Water Fund		\$1,408,292	\$1,369,231	\$1,849,125	\$1,472,475	\$2,127,106	\$2,127,106	\$1,693,781

Water Fund Revenues and Requirements

Resources	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Estimate 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Beginning Fund Balance	235,699	196,178	253,575	283,757	431,806	431,806	431,806
Revenues	1,348,771	1,416,810	1,545,550	1,570,524	1,645,300	1,645,300	1,645,300
Transfers	20,000	40,000	50,000	50,000	50,000	50,000	50,000
Total Resources	\$1,604,470	\$1,652,988	\$1,849,125	\$1,904,281	\$2,127,106	\$2,127,106	\$2,127,106
Requirements							
Personal Services	401,822	458,600	518,425	517,700	433,325	433,325	433,325
Material and Services	339,587	280,734	374,600	362,800	396,600	396,600	396,600
Capital Outlay	59,575	40,200	84,806	84,806	104,806	104,806	104,806
Transfers	607,308	589,697	507,169	507,169	861,802	861,802	861,802
Contingency	0	0	364,125	0	330,573	330,573	330,573
Total Requirements	\$1,408,292	\$1,369,231	\$1,849,125	\$1,472,475	\$2,127,106	\$2,127,106	\$2,127,106
Over/Under (+/-)	196,178	283,757	0	431,806	0	0	0
Ending Fund Balance	\$196,178	\$283,757	\$0	\$431,806	\$0	\$0	\$0

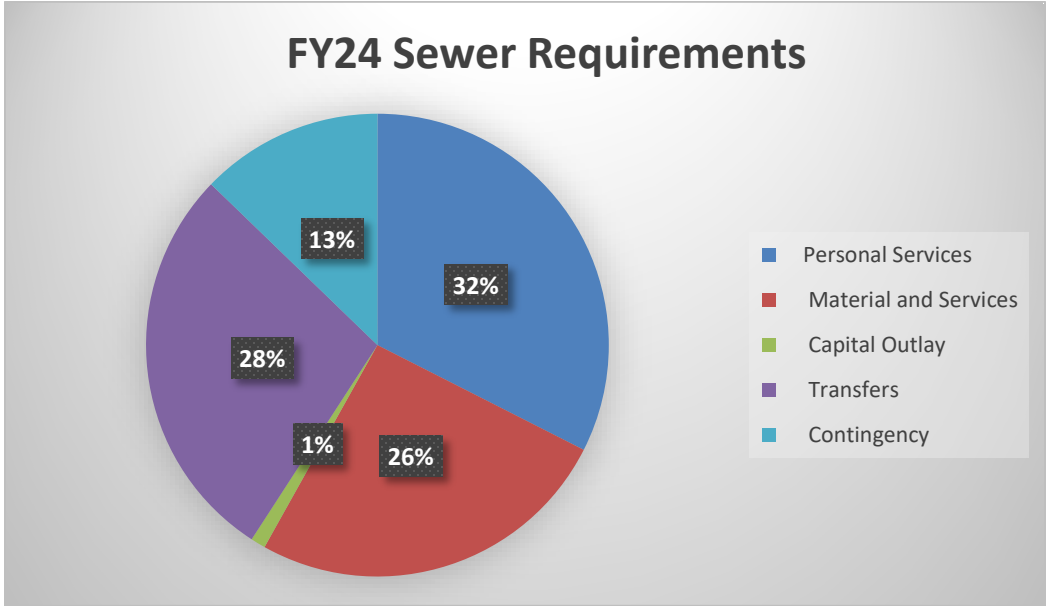
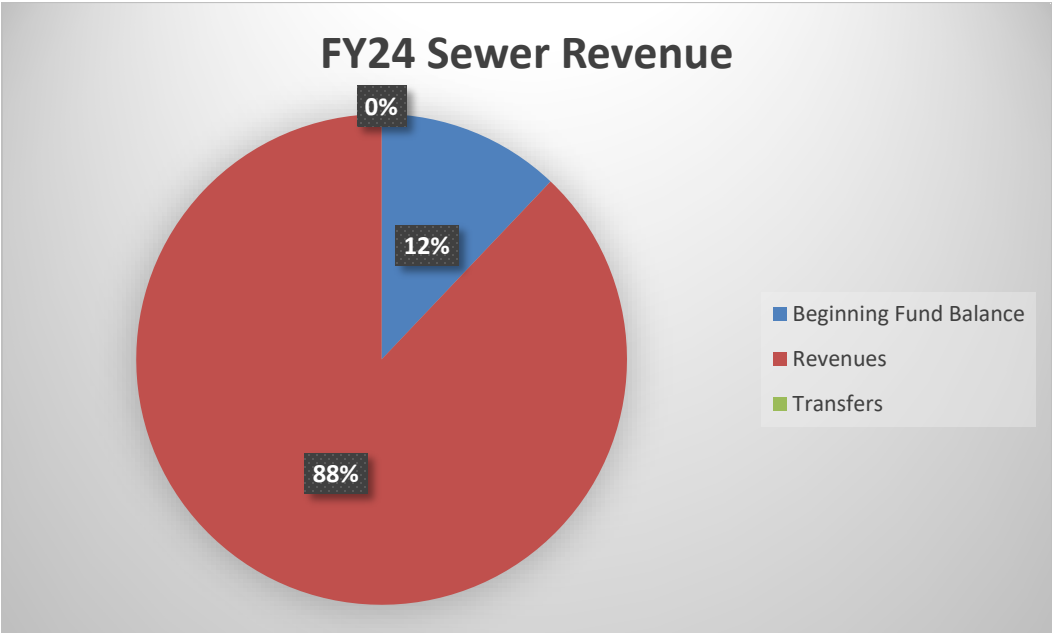
FY24 Annual Budget Sewer



Budget Includes:

- *Increases in Materials and Services
- *Transfers to Debt Service, VERF, and Capital Improvement for Projects
- *Computer Replacement

FY24 Sewer



Sewer Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Resources								
013-000-300000	Beginning Fund Balance	228,988	265,039	167,703	149,800	173,221	173,221	173,221
Revenues								
013-000-400400	Interest	6,489	5,500	7,000	30,000	20,000	20,000	20,000
013-000-402700	Miscellaneous	0	0	100	0	100	100	100
013-000-404400	Sewer Receipts	978,163	1,119,691	1,190,694	1,190,000	1,231,400	1,231,400	1,231,400
013-000-404500	Hookup Fees	7,800	4,000	5,000	5,000	5,000	5,000	5,000
013-000-404800	Land Lease for Ag Use	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Revenues		\$995,452	\$1,132,191	\$1,205,794	\$1,228,000	\$1,259,500	\$1,259,500	\$1,259,500
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$995,452	\$1,132,191	\$1,205,794	\$1,228,000	\$1,259,500	\$1,259,500	\$1,259,500
Total Resources		\$1,224,440	\$1,397,230	\$1,373,497	\$1,377,800	\$1,432,721	\$1,432,721	\$1,432,721

Sewer Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Personal Services								
013-130-500000	Salary	164,657	205,459	225,871	265,000	281,000	281,000	281,000
013-130-504600	Unemployment	164	217	210	262	300	300	300
013-130-504700	Social Security	12,596	15,718	17,300	21,000	22,000	22,000	22,000
013-130-504800	Health Insurance	60,072	72,267	82,000	96,000	105,000	105,000	105,000
013-130-504900	Workers' Comp.	2,581	357	3,000	1,500	2,000	2,000	2,000
013-130-505000	Retirement	28,961	40,457	53,000	49,000	55,000	55,000	55,000
Total Personal Services		\$269,031	\$334,475	\$381,381	\$432,762	\$465,300	\$465,300	\$465,300
Employee FTEs		2.56	2.56	3.61	3.61	4.06	4.06	4.06
Material and Services								
013-130-600110	Advertising and Legal	719	145	300	100	300	300	300
013-130-600200	Utilities	25,669	26,495	31,000	45,000	55,000	55,000	55,000
013-130-600201	Communications	11,206	8,681	13,000	12,000	13,000	13,000	13,000
013-130-600500	IT/Software	26,614	36,639	34,000	34,000	36,000	36,000	36,000
013-130-600550	Billing Company Costs	3,590	3,698	4,500	5,000	4,500	4,500	4,500
013-130-600600	Travel and Training	1,050	611	1,500	1,500	2,000	2,000	2,000
013-130-600700	Dues and Subscriptions	4,542	6,385	7,000	7,000	7,500	7,500	7,500
013-130-600850	Audit	7,739	8,201	9,500	9,000	10,000	10,000	10,000
013-130-600900	Engineering Services	4,770	3,569	8,000	3,000	7,000	7,000	7,000
013-130-601700	Insurance	14,990	16,518	18,500	21,000	23,000	23,000	23,000
013-130-603300	Chemicals	31,944	49,788	45,000	35,000	45,000	45,000	45,000
013-130-604800	Testing	5,740	5,697	6,000	9,000	10,000	10,000	10,000
013-130-607000	Utility Locates	4,558	5,610	7,500	5,000	7,000	7,000	7,000
013-130-608000	Supplies and Maintenance	95,606	100,817	95,500	111,000	100,000	100,000	100,000
013-130-608160	Merchant Fees	10,404	12,390	11,900	14,000	15,000	15,000	15,000
013-130-608200	V/E Fuel and Maintenance	8,462	14,199	10,000	10,000	12,000	12,000	12,000
013-130-608600	Professional Services	24,313	27,440	12,500	25,000	20,000	20,000	20,000
Total Material and Services		\$281,916	\$326,883	\$315,700	\$346,600	\$367,300	\$367,300	\$367,300
Capital Outlay								
013-130-620100	Civic Center Equipment	3,941	0	4,000	2,500	4,000	4,000	4,000
013-130-620500	Sewer Equipment	0	6,559	0	0	10,850	10,850	10,850
Total Capital Outlay		\$3,941	\$6,559	\$4,000	\$2,500	\$14,850	\$14,850	\$14,850
Transfers								
013-130-630400	CIF - Sewer	175,000	400,000	168,204	168,204	0	0	0
013-130-630425	CIF - Facilities	100,000	50,000	100,000	100,000	50,000	50,000	50,000
013-130-630450	VERF - Vehicle Replacement	0	0	0	25,000	25,000	25,000	25,000
013-130-630600	Debt Service Fund	129,513	129,513	129,513	129,513	327,328	327,328	327,328
Total Transfers		\$404,513	\$579,513	\$397,717	\$422,717	\$402,328	\$402,328	\$402,328
Contingency								
013-130-640000	Contingency	0	0	274,699	0	182,943	182,943	182,943
Total Contingency		\$0	\$0	\$274,699	\$0	\$182,943	\$182,943	\$182,943
Total Requirements - Sewer Fund		\$959,401	\$1,247,430	\$1,373,497	\$1,204,579	\$1,432,721	\$1,432,721	\$1,432,721

Sewer Fund Revenues and Requirements

Resources	Actual 2020-21	Actual 2021-22	Adopted 2022-23	Estimate 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Beginning Fund Balance	228,988	265,039	167,703	149,800	173,221	173,221	173,221
Revenues	995,452	1,132,191	1,205,794	1,228,000	1,259,500	1,259,500	1,259,500
Transfers	0	0	0	0	0	0	0
Total Resources	\$1,224,440	\$1,397,230	\$1,373,497	\$1,377,800	\$1,432,721	\$1,432,721	\$1,432,721
Requirements							
Personal Services	269,031	334,475	381,381	432,762	465,300	465,300	465,300
Material and Services	281,916	326,883	315,700	346,600	367,300	367,300	367,300
Capital Outlay	3,941	6,559	4,000	2,500	14,850	14,850	14,850
Transfers	404,513	579,513	397,717	422,717	402,328	402,328	402,328
Contingency	0	0	274,699	0	182,943	182,943	182,943
Total Requirements	\$959,401	\$1,247,430	\$1,373,497	\$1,204,579	\$1,432,721	\$1,432,721	\$1,432,721
Over/Under (+/-)	265,039	149,800	0	173,221	0	0	0
Ending Fund Balance	\$265,039	\$149,800	\$0	\$173,221	\$0	\$0	\$0

FY24 Annual Budget Capital Improvement



Budget Includes:

- *Carlton Civic Center
- *Wastewater Treatment Plant Upgrades
 - *Main Street Improvements
 - *Partnership Parking Options
 - *Ladd Park Power
- *SE Water System Improvement
- *Grant St Sanitary Improvements
- *West Main St Revitalization

***All projects are driven by the Mayor and Council's annually set goals*

Capital Improvement Fund Revenues

Resources		Actual 2020-21	Actual 2021-22	Adopted 2022-23	Estimate 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
017-000-300000	Beginning Fund Balance	896,021	1,354,239	2,296,466	2,200,829	10,028,814	10,028,814	10,028,814
Revenues								
017-000-400400	Interest	6,921	5,867	10,000	35,000	20,000	20,000	20,000
017-000-400006	ARPA Yamhill County	0	550,000	0	0	0	0	0
017-000-400007	ARPA NEU	0	242,327	242,327	242,327	0	0	0
017-000-400008	Donations Civic Center	0	10,000	400,000	0	200,000	200,000	200,000
017-000-400525	Loans	0	0	5,000,000	8,800,000	0	0	0
017-000-402700	Miscellaneous Revenue	0	0	0	120,485	0	0	0
017-000-406001	Intergovernmental	73,731	100,000	350,000	100,000	0	0	0
017-000-407000	Grants	303,227	6,070,573	1,600,000	2,753,822	16,137,500	16,137,500	16,137,500
Total Revenues		383,879	6,978,767	7,602,327	12,051,634	16,357,500	16,357,500	16,357,500
Transfers In		1,015,000	940,000	1,081,935	981,935	550,000	550,000	550,000
Total Resources		\$2,294,900	\$9,273,006	\$10,980,728	\$15,234,398	\$26,936,314	\$26,936,314	\$26,936,314

Capital Improvement Fund Requirements

Requirements		Actual 2020-21	Actual 2021-22	Adopted 2022-23	Estimate 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Facilities/Special Projects		162,463	221,239	6,250,000	1,620,485	7,190,482	7,190,482	7,190,482
Parks Projects		177,878	68,101	75,000	43,619	30,000	30,000	30,000
Transportation Projects		304,649	59,107	370,000	370,000	1,870,000	1,870,000	1,870,000
Water Projects		279,373	6,684,239	1,720,000	2,301,480	3,020,000	3,020,000	3,020,000
Sewer Projects		16,298	39,491	1,645,000	870,000	12,888,000	12,888,000	12,888,000
Storm Projects		0	0	100,000	0	100,000	100,000	100,000
Requirements		\$940,661	\$7,072,177	\$10,160,000	\$5,205,584	\$25,098,482	\$25,098,482	\$25,098,482
Transfers								
Transfers Out		0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
017-174-640000	Contingency	0	0	820,728	0	1,837,832	1,837,832	1,837,832
Total Contingency		\$0	\$0	\$820,728	\$0	\$1,837,832	\$1,837,832	\$1,837,832
Total Requirements - Capital Improvement Fund		\$940,661	\$7,072,177	\$10,980,728	\$5,205,584	\$26,936,314	\$26,936,314	\$26,936,314

Capital Improvement Fund Revenues and Requirements

Resources		Actual 2020-21	Actual 2021-22	Adopted 2022-23	Estimate 2022-23	Proposed 2023-24	Approved 2023-24	Adopted 2023-24
Beginning Fund Balance		896,021	1,354,239	2,296,466	2,200,829	10,028,814	10,028,814	10,028,814
Revenues		383,879	6,978,767	7,602,327	12,051,634	16,357,500	16,357,500	16,357,500
Transfers		1,015,000	940,000	1,081,935	981,935	550,000	550,000	550,000
Total Resources		\$2,294,900	\$9,273,006	\$10,980,728	\$15,234,398	\$26,936,314	\$26,936,314	\$26,936,314
Requirements								
Material and Services		940,661	7,072,177	10,160,000	5,205,584	25,098,482	25,098,482	25,098,482
Transfers		0	0	0	0	0	0	0
Contingency		0	0	820,728	0	1,837,832	1,837,832	1,837,832
Total Requirements		\$940,661	\$7,072,177	\$10,980,728	\$5,205,584	\$26,936,314	\$26,936,314	\$26,936,314
Over/Under (+/-)		1,354,239	2,200,829	0	10,028,814	0	0	0
Ending Fund Balance		\$1,354,239	\$2,200,829	\$0	\$10,028,814	\$0	\$0	\$0



CAPITAL IMPROVEMENT PLAN
2024-2028



Introduction

The City of Carlton's Capital Improvement Plan (CIP) prioritizes funding for capital projects to improve current systems and develop new infrastructure and facilities. Using a CIP fosters responsible use of the City's limited financial resources, focuses priorities, and assists in project coordination, reducing costs.

The CIP is a 5-year dynamic plan that identifies significant capital improvement expenditures and is reviewed and revised annually to account for completed, newly identified projects and any changed priorities due to funding opportunities or circumstances that have caused a more rapid deterioration of assets or greater need identified elsewhere.

The CIP results from an ongoing infrastructure planning process, which provides flexibility and takes advantage of opportunities for funding capital improvement expenditures. Internally, CIP projects are evaluated against the following criteria:

- Council Goals – Supports the goals established by the City Council. Meets the city-wide long-term goals and is based upon Master Plan recommendations.
- Master Plan – Proposed upgrade or expansion of infrastructure systems is identified in one of the City's Master Plans.
- Health and Safety – Enhances, improves, or protects the overall health, safety, and welfare of the City's residents.
- Regulatory Requirement – Proposed upgrade or expansion satisfies regulatory or mandated requirements, standards, and specifications.
- Outside Funding/Partnership – That funding sources, other than dedicated City resources, are identified, requested, committed, or
- Upgrade Serviceability – To determine if the project has the potential to coincide with other CIP projects to minimize financial costs and development impacts and to maintain and enhance the efficiency of providing services to the citizens of the City.

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

The 2024-2028 CIP includes:

- A list of future projects organized by service area.
- Project cost estimates (based on current marketplace rates).
- Proposed funding sources.



Parks

Project Number	Park Projects	Cost Estimate	FY24	FY25	FY26	FY27	FY28
1001	Ladd Park Gazebo	250,000		125,000	125,000		
1002	Ladd Park Power	75,000	75,000				
1003	Ladd Park Irrigation and Landscape	50,000		50,000			
1004	Ladd Park Veterans Memorial	125,000			125,000		
1005	Ladd Park Basketball Court Cover	325,000	75,000	250,000			
1006	Wennerberg Park Bank Stabilization	300,000				150,000	150,000
Total		\$1,125,000	\$150,000	\$425,000	\$250,000	\$150,000	\$150,000

Funding Parks	Cost Estimate	FY24	FY25	FY26	FY27	FY28
SDC-Parks	275,000	25,000	125,000	125,000		
Loans						
Grants	500,000		75,000	125,000	150,000	150,000
Donations	100,000	50,000	50,000			
CIF	250,000	75,000	175,000			
Total	1,125,000	\$150,000	\$425,000	\$250,000	\$150,000	\$150,000



Parks

The City Council adopted the updated Parks Development Plan in 2020. The following projects are identified in the adopted Parks Development Plan. Council Goal 1 – Implementing projects identified through citizen engagement is accomplished in this portion of the CIP.

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

Provides electrical updates for undergrounding lines, capacity for special events, lighting, and cameras. In FY24, PGE design work and preliminary project work will be completed. Significant construction will be planned and budgeted for FY25.

1003. Ladd Park Irrigation and Landscape

The Parks Master Plan discusses the Ladd Park 2009 conceptual site plan developed as part of the Oregon Main Street Program, which includes the installation of new landscaping and walkways. FY24 will involve planning work with implementation/construction in FY25.

1004. Ladd Park Veteran Memorial*

Working in coordination with the American Legion to enhance the existing Veteran's Memorial in Ladd Park. Grants would be sought to assist with this effort.

1005. Ladd Park Basketball Court Cover*

Creating a year-round use of the basketball area for community members and special events. This site has been identified as a potential location for solar panels. Grants will be sought to assist with this effort.

1006. Wennerberg Park Bank Stabilization

The bank is experiencing significant erosion from the Yamhill River. Stabilizing the bank will protect parkland at the south end of Wennerberg Park, where the bank is eroding.

* Identifies projects where outside funding is either currently provided or where outside funding may be available.



Water

Project Number	Water Projects	Cost Estimate	FY24	FY25	FY26	FY27	FY28
2004	SE Carlton Water System Improvement Project	3,000,000	3,000,000				
2005	E Monroe St (1st St to 4th St)	250,000		50,000	200,000		
2006	E Monroe St (Pine St to 1st St)	130,000			20,000	110,000	
2007	Main St (Kutch to Pine)	120,000	120,000				
2008	Johnson/Howe Street Waterline	320,000					320,000
2009	Steel Reservoir Upgrade	1,050,000	350,000	350,000	350,000		
2010	Yamhill St (Monroe St to Lincoln St)	500,000	500,000				
2011	Grant St (Carr St to Yamhill St)	200,000	200,000				
Total		\$5,570,000	\$4,170,000	\$400,000	\$570,000	\$110,000	\$320,000

Funding Water	Cost Estimate	FY24	FY25	FY26	FY27	FY28
Water Fund	0					
CIF	500,000	500,000				
Grants	3,310,000	2,500,000	350,000	350,000	110,000	
SDC's	1,760,000	1,170,000	50,000	220,000		320,000
Total	\$5,570,000	\$4,170,000	\$400,000	\$570,000	\$110,000	\$320,000



Water

Accomplishes Council Action 1.1 of continuing to complete projects from the November 2014 Water Master Plan.

2004. SE Carlton Water System Improvement Project*

This \$3 million project (\$2.5 million federal request with a \$500,000 City match) focuses on replacing approximately 3,000 feet of the oldest, most corroded, and poorest condition pipes around the town's SE area, including the elementary school. This includes master plan projects D9, D26, D27, D28, and D52.

2005. E. Monroe St. (1st St. to 4th St.)

Priority 1A project D13 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.)

Priority 1A project D15 in the Water Master Plan. Designed to improve flows to the northeast quadrant, providing improved service to established residential neighborhoods.

2007. Main St. (Kutch to Pine)

In preparation for the OR47 realignment, a master plan project that upsizes the line to improve flow in this area.

2008. Johnson/Howe St. Waterline

This project includes master plan projects D18 and D33. Part of a series of water projects in the water master plan designed to improve flows to the City's northwest quadrant.

2009. Steel Reservoir Upgrade

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

2010. Yamhill St. (Monroe St. to Lincoln St.)

In preparation for the OR47 realignment, a master plan project to improve flow in this area. The project includes a stub out at Johnson St. for future development.

2011. Grant St. (Carr St. to Yamhill St.)

In conjunction with the federally funded sanitary project, completes master plan projects D22 and D31 which upgrades the size of the line from 4" to 8" and improves fire flow.

* Identifies projects where outside funding is either currently provided or where outside funding may be available.



Sewer

Project Number	Sewer Projects	Cost Estimate	FY24	FY25	FY26	FY27	FY28
3001	Pine St Replacement (Main St to Monroe St)	445,000	445,000				
3002	Main and E Main	3,400,000	3,400,000				
3003	Headworks Improvement Project	688,000	688,000				
3004	Wastewater Treatment Plant (WWTP) Upgrade	6,400,000	5,400,000	1,000,000			
3005	Grant St (Pine St to Pump Station) and Main St Pipe	2,800,000	2,800,000				
3006	S Pine/S Park St Pipe Replacement	950,000			950,000		
3007	Kutch St and Vicinity Pipe Replacement	1,800,000				900,000	900,000
3008	Yamhill St (Upsize line Main St to Johnson St)	900,000		900,000			
3009	Civic Center Sanitary Line	600,000	600,000				
Total		\$17,983,000	\$13,333,000	\$1,900,000	\$950,000	\$900,000	\$900,000

Funding Sewer	Cost Estimate	FY24	FY25	FY26	FY27	FY28
Loans						
Grants	13,037,500	12,037,500	1,000,000			
Sewer CIF	1,550,000	600,000		950,000		
Sewer SDCs	3,395,500	695,500	900,000		900,000	900,000
Total	\$17,983,000	\$13,333,000	\$1,900,000	\$950,000	\$900,000	\$900,000



Sewer

Accomplishes Council Action 1.1 of continuing to complete projects from the May 2018 Wastewater Master Plan.

3001. Pine St. Replacement (Main St. to Monroe St.)

In preparation for the OR47 realignment, the clay sanitary sewer pipe along Pine Street is aging and prone to failure. Master plan project C4 (partial).

3002. Main St. and E Main St. Replacement*

Federal funds have been requested for this \$3.4 million project (\$680,500 City match). Clay sanitary sewer pipe along Main and E Main streets is aging and prone to failure. Master plan projects C3 and C4.

3003. Headworks Improvement Project*

A County ARPA grant is secured (Design: Grant \$112,500; City match \$37,500; Construction: Grant \$325,000; City match \$325,000). March 2023 bid award \$687,764. This would repair and replace the failing headworks equipment. Master plan project T1.

3004. Wastewater Treatment Plant (WWTP) Upgrade*

A State ARPA grant is secured for \$5.8 million. The project is estimated at \$6.4 million. The City's wastewater treatment facilities must be upgraded to meet State requirements. Master plan projects T2A-T10.

3005. Grant St. (Pine St. to Pump Station) and Main St. Pipe*

The total project is estimated at \$2.8 million. \$2.2 million in Federal funds secured. \$112,500 in County ARPA funds secured for design for Grant St. \$475,000 City match requirements (\$37,500 County grant match, \$437,500 federal match requirement). Clay sanitary sewer pipe needs to be replaced to decrease inflow/infiltration into the sanitary sewer system and prevent sinkholes or pipe collapse. Master plan projects C2 and (in part) C4 and C1A.

3006. S Pine St./Park St. Pipe Replacement

The clay sanitary sewer pipe in the city must be replaced to decrease inflow/infiltration into the sanitary system and prevent sinkholes and pipe collapse. Master plan project C5.

3007. Kutch St. Vicinity Pipe Replacement

The clay sanitary sewer pipe in the city must be replaced to decrease inflow/infiltration into the sanitary system and prevent sinkholes and pipe collapse. Master plan project C6 (partial).



3008. Yamhill St. (Upsize line Main St. to Johnson St.)

In preparation for the OR47 realignment, the clay sanitary sewer pipe along Yamhill Street must be upsized before roadwork. Master plan project C6 (partial).

3009. Civic Building Sanitary Line

As part of the civic building project the sanitary line that currently runs under the building and services the surrounding properties needs to be replaced and rerouted for improved maintenance and function in the future.

* Identifies projects where outside funding is either currently provided or where outside funding may be available.



Transportation

Project Number	Transportation Projects	Cost Estimate	FY24	FY25	FY26	FY27	FY28
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	Grant Street Sidewalks	400,000			50,000	350,000	
4005	West Main St Revitalization (Yamhill St to Cunningham St)	1,800,000	1,800,000				
4006	Transportation System Plan (TSP) Update	175,000	100,000	75,000			
Total		\$2,725,000	\$1,970,000	\$145,000	\$120,000	\$420,000	\$70,000

Funding Transportation	Cost Estimate	FY24	FY25	FY26	FY27	FY28
CIF	350,000	70,000	70,000	70,000	70,000	70,000
Grants	2,000,000	1,600,000		50,000	350,000	
SDC	375,000	300,000	75,000			
Total	\$2,725,000	\$1,970,000	\$145,000	\$120,000	\$420,000	\$70,000



Transportation

Accomplishes actions within Council Goal 1 of committing to periodic assessment, improvement, and ongoing maintenance of public infrastructure and facilities that are essential to Carlton's livability.

4001. Paving Projects

Council Action 1.1: In FY24, funds will be focused on any additional needs to complete Main Street project work. Beginning in FY16, the City Council initiated a program to pave deteriorating streets. The City's 2017 Pavement Management Report evaluated street conditions. This is a multi-year effort as funding for street and stormwater improvement projects is limited.

4002. Pedestrian Improvements*

Council Action 1.10: In FY24, funds will be focused on any additional needs to complete Main Street project work. 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. Grant Street Sidewalks

Council Action 1.10: Widen Grant Street to 24 feet and add a curb, gutter, sidewalk, and storm drainage on one side.

4004. West Main St. Revitalization -Yamhill St. to Cunningham St.*

Council Action 1.1: Project has received \$100,000 in funding through an ODOT SCA grant and \$1.5 million in federal funding. The project will require a minimum of \$200,000 in CIP funding. The project includes a grind and inlay of the pavement to an average width of 28 feet. There would be base repair in specific locations. The sidewalks in poor condition would be removed and replaced, making the sidewalk usable again. ADA ramps will be brought up to standards.

4005. Transportation System Plan (TSP) Update*

Council Action 1.3: Project has received a \$175,000 TGM grant to update the City's 2009 TSP.

* Identifies projects where outside funding is either currently provided or where outside funding may be available



Special Projects

Project Number	Special Projects	Cost Estimate	FY24	FY25	FY26	FY27	FY28
5001	Civic Center	8,800,000	7,000,000	1,800,000			
5003	PW Replacement Vehicle/Vac	252,000	84,000	84,000	84,000		
5004	Police Replacement Vehicle	60,000				30,000	30,000
5005	Joint Public/Private Downtown Parking	400,000	50,000	200,000	150,000		
5006	Main Street Utilities (outside of Ladd Park)	400,000	20,000	150,000	230,000		
Total		\$9,912,000	\$7,154,000	\$2,234,000	\$464,000	\$30,000	\$30,000

Funding Special Projects	Cost Estimate	FY24	FY25	FY26	FY27	FY28
CIF	250,000	250,000				
VERF	312,000	84,000	84,000	84,000	30,000	30,000
Donations	400,000	200,000	200,000			
Loans	8,400,000	6,800,000	1,600,000			
Grants	150,000			150,000		
SDC	650,000	70,000	350,000	230,000		
Total	\$10,162,000	\$7,404,000	\$2,234,000	\$464,000	\$30,000	\$30,000



Special Projects

5001. Civic Center Construction and Temporary Housing

Council Action 1.7: Constructed in 1974, the City Hall building must meet the current seismic code or energy efficiencies. It needs more 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.

5003. Public Works Vehicle Replacement with Vac Trailer

Council Action 1.1: A three-yard dump truck will replace the 90's model 1-ton vehicle. We will purchase the dump truck & vac trailer for all public works, repairs, and maintenance phases. The truck and vac trailer will also be critical for Carlton initiating Mercury TMDL's monitor and stormwater maintenance requirements.

5004. Police Vehicle Replacement

Council Action 1.1: Replacing a 2014 Tahoe and using the sale of the Tahoe to go toward the purchase of a new Tahoe

5005. Joint Parking/Private Downtown Parking

Council Action 1.7: In FY24, work with property owners on the Eastern and Western sides of town to discuss and design potentially shared parking arrangements to support downtown business parking. Significant construction will be planned and budgeted for FY25 and in the future.

5006. Main Street Utilities (outside of Ladd Park)

Council Goal 1: Provides electrical updates for undergrounding lines, lighting, and cameras. In FY24, PGE design work and preliminary project work will be completed. Significant construction will be planned and budgeted for FY25.

FY24 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
Resources		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
020-000-400100	Beginning Fund Balance	753,059	1,039,434	872,029	1,162,573	1,121,073	1,121,073	1,121,073
Revenues								
020-000-400400	Interest	1,298	1,100	1,500	8,000	5,000	5,000	5,000
020-000-400410	Reimbursement	219,400	113,100	178,410	170,000	167,520	167,520	167,520
020-000-400425	Compliance	6,400	10,101	5,220	5,500	4,890	4,890	4,890
020-000-403800	Improvements	92,200	51,578	74,940	75,000	70,380	70,380	70,380
Revenues		\$319,298	\$175,879	\$260,070	\$258,500	\$247,790	\$247,790	\$247,790
020-000-403775	Transfers: Water Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$319,298	\$175,879	\$260,070	\$258,500	\$247,790	\$247,790	\$247,790
Total Resources		\$1,072,357	\$1,215,313	\$1,132,099	\$1,421,073	\$1,368,863	\$1,368,863	\$1,368,863

Water System Development Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Material and Services		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
020-200-600905	Improvement	12,923	0	10,000	0	20,000	20,000	20,000
020-200-600910	Reimbursement	0	0	10,000	0	20,000	20,000	20,000
020-200-600925	Compliance	0	0	10,000	0	20,000	20,000	20,000
Total Material and Services		\$12,923	\$0	\$30,000	\$0	\$60,000	\$60,000	\$60,000
Capital Outlay								
020-200-630100	Water Projects	0	12,740	802,099	250,000	978,863	978,863	978,863
Total Capital Outlay		\$0	\$12,740	\$802,099	\$250,000	\$978,863	\$978,863	\$978,863
Transfers								
020-200-620400	Transfers Out	20,000	40,000	50,000	50,000	50,000	50,000	50,000
Total Transfers		\$20,000	\$40,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Contingency								
020-000-650000	Operating Contingency	0	0	250,000	0	280,000	280,000	280,000
Total Contingency		\$0	\$0	\$250,000	\$0	\$280,000	\$280,000	\$280,000
Total Requirements - Water SD Fund		\$32,923	\$52,740	\$1,132,099	\$300,000	\$1,368,863	\$1,368,863	\$1,368,863

Water System Development Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Beginning Fund Balance		753,059	1,039,434	872,029	1,162,573	1,121,073	1,121,073	1,121,073
Revenues		319,298	175,879	260,070	258,500	247,790	247,790	247,790
Transfers		0	0	0	0	0	0	0
Total Resources		\$1,072,357	\$1,215,313	\$1,132,099	\$1,421,073	\$1,368,863	\$1,368,863	\$1,368,863
Requirements								
Material and Services		12,923	0	30,000	0	60,000	60,000	60,000
Capital Outlay		0	12,740	802,099	250,000	978,863	978,863	978,863
Transfers		20,000	40,000	50,000	50,000	50,000	50,000	50,000
Contingency		0	0	250,000	0	280,000	280,000	280,000
Total Requirements		\$32,923	\$52,740	\$1,132,099	\$300,000	\$1,368,863	\$1,368,863	\$1,368,863
Over/Under (+/-)		1,039,434	1,162,573	0	1,121,073	0	0	0
Ending Fund Balance		\$1,039,434	\$1,162,573	\$0	\$1,121,073	\$0	\$0	\$0

Sewer System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
020-000-400110	Beginning Fund Balance	958,783	1,040,754	1,198,406	1,104,203	417,315	417,315	417,315
Revenues								
020-000-400405	Interest	1,298	1,100	1,500	8,000	5,000	5,000	5,000
020-000-403801	Improvement	295,305	472,431	219,690	461,409	150,000	150,000	150,000
020-000-400412	Reimbursement	51,822	16,066	38,550	25,000	25,000	25,000	25,000
020-000-400413	Compliance	9,002	21,129	6,720	5,000	4,000	4,000	4,000
Revenues		\$357,427	\$510,726	\$266,460	\$499,409	\$184,000	\$184,000	\$184,000
020-000-403802	Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$357,427	\$510,726	\$266,460	\$499,409	\$184,000	\$184,000	\$184,000
Total Resources		\$1,316,210	\$1,551,480	\$1,464,866	\$1,603,612	\$601,315	\$601,315	\$601,315

Sewer System Development Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Material and Services		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
020-20-600930	Reimbursement	0	0	10,000	0	20,000	20,000	20,000
020-200-600931	Improvement	0	0	20,000	0	20,000	20,000	20,000
020-200-600932	Compliance	2,685	0	10,000	0	20,000	20,000	20,000
020-200-608000	Professional Services	0	0	0	0	20,000	20,000	20,000
Total Material and Services		\$2,685	\$0	\$40,000	\$0	\$80,000	\$80,000	\$80,000
Capital Outlay								
020-200-630200	Sewer Improvement Projects	272,771	447,277	1,186,297	1,186,297	342,315	342,315	342,315
Total Capital Outlay		\$272,771	\$447,277	\$1,186,297	\$1,186,297	\$342,315	\$342,315	\$342,315
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	238,569	0	179,000	179,000	179,000
Total Contingency		\$0	\$0	\$238,569	\$0	\$179,000	\$179,000	\$179,000
Total Requirements - Sewer SD Fund		\$275,456	\$447,277	\$1,464,866	\$1,186,297	\$601,315	\$601,315	\$601,315

Sewer System Development Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
	Beginning Fund Balance	958,783	1,040,754	1,198,406	1,104,203	417,315	417,315	417,315
	Revenues	357,427	510,726	266,460	499,409	184,000	184,000	184,000
	Transfers	0	0	0	0	0	0	0
Total Resources		\$1,316,210	\$1,551,480	\$1,464,866	\$1,603,612	\$601,315	\$601,315	\$601,315
Requirements								
	Material and Services	2,685	0	40,000	0	80,000	80,000	80,000
	Capital Outlay	272,771	447,277	1,186,297	1,186,297	342,315	342,315	342,315
	Transfers	0	0	0	0	0	0	0
	Contingency	0	0	238,569	0	179,000	179,000	179,000
Total Requirements		\$275,456	\$447,277	\$1,464,866	\$1,186,297	\$601,315	\$601,315	\$601,315
Over/Under (+/-)		1,040,754	1,104,203	0	417,315	0	0	0
Ending Fund Balance		\$1,040,754	\$1,104,203	\$0	\$417,315	\$0	\$0	\$0

Parks System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
020-000-400120	Beginning Fund Balance	89,842	144,110	100,055	204,700	230,700	230,700	230,700
Revenues								
020-000-400420	Interest	1,298	1,100	15	8,000	5,000	5,000	5,000
020-000-403810	Park Receipts	77,920	59,490	63,360	93,000	59,490	59,490	59,490
Revenues		\$79,218	\$60,590	\$63,375	\$101,000	\$64,490	\$64,490	\$64,490
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$79,218	\$60,590	\$63,375	\$101,000	\$64,490	\$64,490	\$64,490
Total Resources		\$169,060	\$204,700	\$163,430	\$305,700	\$295,190	\$295,190	\$295,190

Parks System Development Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Material and Services		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
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	24,950	0	55,744	0	136,190	136,190	136,190
Total Capital Outlay		\$24,950	\$0	\$55,744	\$0	\$136,190	\$136,190	\$136,190
Transfers								
020-200-620600	Transfers Out	0	0	75,000	75,000	100,000	100,000	100,000
Total Transfers		\$0	\$0	\$75,000	\$75,000	\$100,000	\$100,000	\$100,000
Contingency								
020-200-650300	Contingency	0	0	32,686	0	59,000	59,000	59,000
Total Contingency		\$0	\$0	\$32,686	\$0	\$59,000	\$59,000	\$59,000
Total Requirements - Park SD Fund		\$24,950	\$0	\$163,430	\$75,000	\$295,190	\$295,190	\$295,190

Parks System Development Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Beginning Fund Balance		89,842	144,110	100,055	204,700	230,700	230,700	230,700
Revenues		79,218	60,590	63,375	101,000	64,490	64,490	64,490
Transfers		0	0	0	0	0	0	0
Total Resources		\$169,060	\$204,700	\$163,430	\$305,700	\$295,190	\$295,190	\$295,190
Requirements								
Material and Services		0	0	0	0	0	0	0
Capital Outlay		24,950	0	55,744	0	136,190	136,190	136,190
Transfers		0	0	75,000	75,000	100,000	100,000	100,000
Contingency		0	0	32,686	0	59,000	59,000	59,000
Total Requirements		\$24,950	\$0	\$163,430	\$75,000	\$295,190	\$295,190	\$295,190
Over/Under (+/-)		144,110	204,700	0	230,700	0	0	0
Ending Fund Balance		\$144,110	\$204,700	\$0	\$230,700	\$0	\$0	\$0

Transportation System Development Fund Revenues

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
020-000-400115	Beginning Fund Balance	367,920	528,577	588,247	651,247	679,247	679,247	679,247
Revenues								
020-000-400411	Interest	1,298	1,100	1,500	8,000	5,000	5,000	5,000
020-000-403805	Transportation Receipts	159,452	121,570	124,530	170,000	116,940	116,940	116,940
Revenues		\$160,750	\$122,670	\$126,030	\$178,000	\$121,940	\$121,940	\$121,940
Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$160,750	\$122,670	\$126,030	\$178,000	\$121,940	\$121,940	\$121,940
Total Resources		\$528,670	\$651,247	\$714,277	\$829,247	\$801,187	\$801,187	\$801,187

Transportation System Development Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Material and Services		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
020-200-608100	Professional Services	0	0	0	0	0	0	0
Total Material and Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay								
020-200-630300	Transportation Projects	93	0	589,277	150,000	640,187	640,187	640,187
Total Capital Outlay		\$93	\$0	\$589,277	\$150,000	\$640,187	\$640,187	\$640,187
Transfers								
020-200-620500	Transfers Out	0	0	0	0	0	0	0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contingency								
020-200-650200	Contingency	0	0	125,000	0	161,000	161,000	161,000
Total Contingency		\$0	\$0	\$125,000	\$0	\$161,000	\$161,000	\$161,000
Total Requirements - Transportation SD Fund		\$93	\$0	\$714,277	\$150,000	\$801,187	\$801,187	\$801,187

Transportation System Development Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Beginning Fund Balance		367,920	528,577	588,247	651,247	679,247	679,247	679,247
Revenues		160,750	122,670	126,030	178,000	121,940	121,940	121,940
Transfers		0	0	0	0	0	0	0
Total Resources		\$528,670	\$651,247	\$714,277	\$829,247	\$801,187	\$801,187	\$801,187
Requirements								
Material and Services		0	0	0	0	0	0	0
Capital Outlay		93	0	589,277	150,000	640,187	640,187	640,187
Transfers		0	0	0	0	0	0	0
Contingency		0	0	125,000	0	161,000	161,000	161,000
Total Requirements		\$93	\$0	\$714,277	\$150,000	\$801,187	\$801,187	\$801,187
Over/Under (+/-)		528,577	651,247	0	679,247	0	0	0
Ending Fund Balance		\$528,577	\$651,247	\$0	\$679,247	\$0	\$0	\$0

Stormwater System Development Fund Revenue								
Resources		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
020-000-400105	Beginning Fund Balance	252,539	337,214	320,289	380,136	410,136	410,136	410,136
Revenues								
020-000-400430	Interest	1,298	1,100	1,500	8,000	5,000	5,000	5,000
020-000-403815	Stormwater Receipts	83,480	49,465	67,890	72,000	63,750	63,750	63,750
Revenues		\$84,778	\$50,565	\$69,390	\$80,000	\$68,750	\$68,750	\$68,750
020-000-403800	Transfer: Street Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$84,778	\$50,565	\$69,390	\$80,000	\$68,750	\$68,750	\$68,750
Total Resources		\$337,317	\$387,779	\$389,679	\$460,136	\$478,886	\$478,886	\$478,886

Stormwater System Development Fund Requirements								
Material and Services		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
020-200-608300	Professional Services	0	7,274	100,000	50,000	100,000	100,000	100,000
Total Material and Services		\$0	\$7,274	\$100,000	\$50,000	\$100,000	\$100,000	\$100,000
Capital Outlay								
020-200-630500	Storm Improvements	103	369	211,679	0	282,886	282,886	282,886
Total Capital Outlay		\$103	\$369	\$211,679	\$0	\$282,886	\$282,886	\$282,886
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	78,000	0	96,000	96,000	96,000
Total Contingency		\$0	\$0	\$78,000	\$0	\$96,000	\$96,000	\$96,000
Total Requirements - Stormwater SD Fund		\$103	\$7,643	\$389,679	\$50,000	\$478,886	\$478,886	\$478,886

Stormwater System Development Fund Revenues and Requirements								
Resources		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
	Beginning Fund Balance	252,539	337,214	320,289	380,136	410,136	410,136	410,136
	Revenues	84,778	50,565	69,390	80,000	68,750	68,750	68,750
	Transfers	0	0	0	0	0	0	0
Total Resources		\$337,317	\$387,779	\$389,679	\$460,136	\$478,886	\$478,886	\$478,886
Requirements								
	Material and Services	0	7,274	100,000	50,000	100,000	100,000	100,000
	Capital Outlay	103	369	211,679	0	282,886	282,886	282,886
	Transfers	0	0	0	0	0	0	0
	Contingency	0	0	78,000	0	96,000	96,000	96,000
Total Requirements		\$103	\$7,643	\$389,679	\$50,000	\$478,886	\$478,886	\$478,886
Over/Under (+/-)		337,214	380,136	0	410,136	0	0	0
Ending Fund Balance		\$337,214	\$380,136	\$0	\$410,136	\$0	\$0	\$0

Total System Development Fund Revenues and Requirements

Resources	Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
	2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Beginning Fund Balance	2,422,143	3,090,089	3,079,026	3,502,859	2,858,471	2,858,471	2,858,471
Total Revenues	1,001,471	920,430	785,325	1,116,909	686,970	686,970	686,970
Total SD Resources Avail.	\$3,423,614	\$4,010,519	\$3,864,351	\$4,619,768	\$3,545,441	\$3,545,441	\$3,545,441

Requirements							
Material and Services	15,608	7,274	170,000	50,000	240,000	240,000	240,000
Capital Outlay	297,917	460,386	2,845,096	1,586,297	2,380,441	2,380,441	2,380,441
Transfers	20,000	40,000	125,000	125,000	150,000	150,000	150,000
Contingency	0	0	724,255	0	775,000	775,000	775,000
Total SD Requirements	\$333,525	\$507,660	\$3,864,351	\$1,761,297	\$3,545,441	\$3,545,441	\$3,545,441

FY24 Annual Budget GO Bond 2015 (Pool)



Fund 24 Debt Service Pool Bond						
Identifier	Fund	Interest	Description	Original Loan With Interest	Balance	Payoff Year
Series 2015	GO Bond	3.77%	Pool Construction	1,436,660	951,215	2035

GO Bond 2015 - Pool Project

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Resources								
024-000-300000	Beginning Fund Balance	10,791	4,723	897	(1,279)	315	315	315
Revenues								
024-000-400200	Current Property Tax	53,759	58,746	65,000	65,000	70,000	70,000	70,000
024-000-400300	Delinquent Property Tax	2,030	978	1,000	1,000	1,000	1,000	1,000
024-000-400400	Interest	0	0	0	0	0	0	0
Total Revenues		55,789	59,724	66,000	66,000	71,000	71,000	71,000
Total Resources		\$66,580	\$64,447	\$66,897	\$64,721	\$71,315	\$71,315	\$71,315

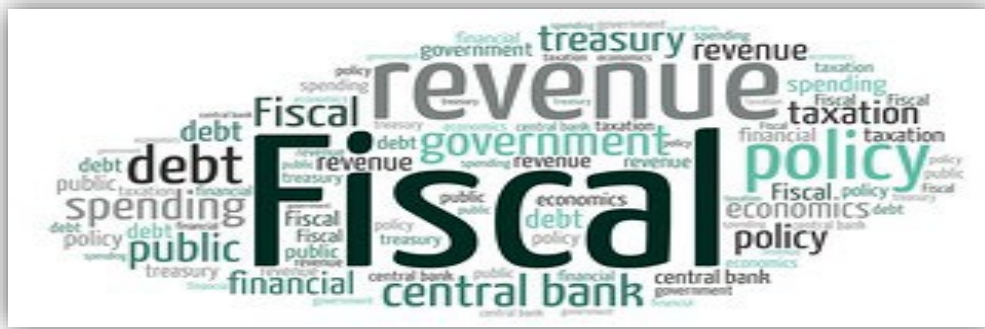
GO Bond Fund 2015 - Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Debt Service								
024-240-620525	Western Alliance - Principal	30,000	35,000	35,000	35,000	40,000	40,000	40,000
024-240-620550	Western Alliance - Interest	31,857	30,726	29,406	29,406	28,087	28,087	28,087
Total Debt Service		\$61,857	\$65,726	\$64,406	\$64,406	\$68,087	\$68,087	\$68,087
Contingency								
024-240-640000	Contingency	0	0	0	0	0	0	0
024-240-650000	Unappropriated Contingency	0	0	2,491	0	3,228	3,228	3,228
Total Contingency		\$0	\$0	\$2,491	\$0	\$3,228	\$3,228	\$3,228
Total Requirements - GO Bond 2015		\$61,857	\$65,726	\$66,897	\$64,406	\$71,315	\$71,315	\$71,315

GO 2015 - Pool Project Bond Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Resources								
	Beginning Fund Balance	10,791	4,723	897	(1,279)	315	315	315
	Revenues	55,789	59,724	66,000	66,000	71,000	71,000	71,000
Total Resources		\$66,580	\$64,447	\$66,897	\$64,721	\$71,315	\$71,315	\$71,315
Requirements								
	Debt Service	61,857	65,726	64,406	64,406	68,087	68,087	68,087
	Contingency	0	0	2,491	0	3,228	3,228	3,228
Total Requirements		\$61,857	\$65,726	\$66,897	\$64,406	\$71,315	\$71,315	\$71,315
Over/Under (+/-)								
	Ending Fund Balance	\$4,723	(\$1,279)	\$0	\$315	\$0	\$0	\$0

FY 24 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	17,444	2025
2007 Bond	Water	4.90%	Water Improvements	1,000,000	351,692	2027
S99099	Water	1.00%	Safe Water	2,238,625	743,048	2031
Y090002	Sewer	4.99%	Force Main	1,540,000	1,024,644	2033
S150008	Water	2.11%	Lower Meadowlake Intertie	2,555,500	2,236,782	2038
506248664	Gen/Wtr/Swr	4.62%	Carlton Civic Center	8,800,000	8,800,000	2043
Totals				16,174,125	13,173,610	

Debt Service Fund Revenue

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
026-000-300000	Beginning Fund Balance	\$163,854	\$163,854	\$163,854	\$163,854	\$163,854	\$163,854	\$163,854
Revenues								
026-000-403700	Transfer: General Fund	31,063	0	0	0	227,815	227,815	227,815
026-000-403800	Transfer: Water Fund	257,308	259,697	256,848	256,928	486,802	486,802	486,802
026-000-403900	Transfer: Sewer Fund	129,513	129,513	129,513	129,513	357,328	357,328	357,328
Total Transfers		\$417,884	\$389,210	\$386,361	\$386,441	\$1,071,945	\$1,071,945	\$1,071,945
Total Resources		\$581,738	\$553,064	\$550,215	\$550,295	\$1,235,799	\$1,235,799	\$1,235,799

Debt Service Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Debt Service		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
026-260-620415	S150008 Meadowlake Prin	39,029	41,224	43,465	43,465	45,754	45,754	45,754
026-260-620418	S150008 Meadowlake Int	53,921	51,726	49,485	49,485	47,196	47,196	47,196
026-260-620420	V17002 Wastewater MP Prin	5,556	5,635	5,715	5,715	5,796	5,796	5,796
026-260-620425	V17002 Wastewater MP Int	488	409	329	329	248	248	248
026-260-620535	Citizens Bank - Prin.	23,536	0	0	0	0	0	0
026-260-620545	Citizens Bank - Int.	7,526	0	0	0	0	0	0
026-260-620540	Water Bond Series 2007 Prin	55,000	60,000	60,000	60,000	65,000	65,000	65,000
026-260-620550	Water Bond Series 2007 Int	22,123	19,510	16,660	16,660	13,720	13,720	13,720
026-260-620600	S99099 Safe Water Prin	76,980	77,749	78,527	78,527	79,312	79,312	79,312
026-260-620610	S99099 Safe Water Int	9,763	8,993	8,216	8,216	7,430	7,430	7,430
026-260-620660	Bond Fees	495	495	495	575	575	575	575
026-260-620700	Y09002-SWR Prin	62,507	65,626	68,901	68,901	72,339	72,339	72,339
026-260-620710	Y09002-SWR Int	60,960	57,843	54,568	54,568	51,130	51,130	51,130
026-260-620800	506248664 CCC Prin	0	0	0	0	406,384	406,384	406,384
026-260-620810	506248664 CCC Int	0	0	0	0	277,061	277,061	277,061
Total Debt Service		\$417,884	\$389,210	\$386,361	\$386,441	\$1,071,945	\$1,071,945	\$1,071,945
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
Total Requirements - Debt Service		\$417,884	\$389,210	\$550,215	\$386,441	\$1,235,799	\$1,235,799	\$1,235,799

Debt Service Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
Resources		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Beginning Fund Balance		163,854	163,854	163,854	163,854	163,854	163,854	163,854
Transfers		417,884	389,210	386,361	386,441	1,071,945	1,071,945	1,071,945
Total Resources		\$581,738	\$553,064	\$550,215	\$550,295	\$1,235,799	\$1,235,799	\$1,235,799
Requirements								
Debt Service		417,884	389,210	386,361	386,441	1,071,945	1,071,945	1,071,945
Contingency		0	0	163,854	0	163,854	163,854	163,854
Total Requirements		\$417,884	\$389,210	\$550,215	\$386,441	\$1,235,799	\$1,235,799	\$1,235,799
Over/Under (+/-)		163,854	163,854	0	163,854	0	0	0
Ending Fund Balance		\$163,854	\$163,854	\$0	\$163,854	\$0	\$0	\$0

FY24 Annual Budget Vehicle and Equipment Replacement (VERF)



Budget Includes:

- * Second Payment of PD Vehicle
- * Public Works Truck with Vac Truck
- * Snowplow Attachment

Vehicle/Equipment Replacement Fund

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Resources								
027-000-300000	Beginning Fund Balance	\$27,903	\$1,548	\$5,193	\$16,707	\$49,507	\$49,507	\$49,507
Revenues								
027-000-401420	Transfers In	25,000	55,000	102,000	102,000	72,749	72,749	72,749
027-000-402700	Miscellaneous Revenue	0	11,114	0	3,800	0	0	0
Revenues		\$25,000	\$66,114	\$102,000	\$105,800	\$72,749	\$72,749	\$72,749
Total Resources		\$52,903	\$67,662	\$107,193	\$122,507	\$122,256	\$122,256	\$122,256

Vehicle/Equipment Replacement Fund Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2021-22	2022-23	2022-23	2023-24	2023-24	2023-24
Capital Outlay								
027-127-620500	Vehicles and Equipment	51,355	50,955	77,000	73,000	102,749	102,749	102,749
Total Capital Outlay		\$51,355	\$50,955	\$77,000	\$73,000	\$102,749	\$102,749	\$102,749
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	30,193	0	19,507	19,507	19,507
Total Contingency		\$0	\$0	\$30,193	\$0	\$19,507	\$19,507	\$19,507
Total Requirements - Vehicle/Equipment Replacement		\$51,355	\$50,955	\$107,193	\$73,000	\$122,256	\$122,256	\$122,256

Vehicle/Equipment Replacement Fund Revenues and Requirements

		Actual	Actual	Adopted	Estimate	Proposed	Approved	Adopted
		2020-21	2020-21	2022-23	2021-22	2022-23	2022-23	2022-23
Resources								
	Beginning Fund Balance	27,903	1,548	5,193	16,707	49,507	49,507	49,507
	Transfers	25,000	55,000	102,000	102,000	72,749	72,749	72,749
	Revenues	0	11,114	0	3,800	0	0	0
Total Resources		\$52,903	\$67,662	\$107,193	\$122,507	\$122,256	\$122,256	\$122,256
Requirements								
	Capital Outlay	51,355	50,955	77,000	73,000	102,749	102,749	102,749
	Transfers	0	0	0	0	0	0	0
	Contingency	0	0	30,193	0	19,507	19,507	19,507
Total Requirements		\$51,355	\$50,955	\$107,193	\$73,000	\$122,256	\$122,256	\$122,256
Over/Under (+/-)		1,548	16,707	0	49,507	0	0	0
Ending Fund Balance		\$1,548	\$16,707	\$0	\$49,507	\$0	\$0	\$0

Fiscal Year 2023-24 Annual Budget

Appendices



City of Carlton
Compensation Schedule FY24

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
1	YEARLY	33,447.28	34,283.46	35,140.55	36,019.07	36,919.54	37,842.53	38,788.59	39,758.31	40,752.27	41,771.07	42,815.35
	MONTHLY	2,787.27	2,856.96	2,928.38	3,001.59	3,076.63	3,153.54	3,232.38	3,313.19	3,396.02	3,480.92	3,567.95
	BI-MONTHLY	1393.64	1428.48	1464.19	1500.79	1538.31	1576.77	1616.19	1656.60	1698.01	1740.46	1783.97
	HOURLY	16.0804	16.4824	16.8945	17.3169	17.7498	18.1935	18.6484	19.1146	19.5924	20.0822	20.5843
2	YEARLY	34,283.46	35,140.55	36,019.07	36,919.54	37,842.53	38,788.59	39,758.31	40,752.27	41,771.07	42,815.35	43,885.73
	MONTHLY	2,856.96	2,928.38	3,001.59	3,076.63	3,153.54	3,232.38	3,313.19	3,396.02	3,480.92	3,567.95	3,657.14
	BI-MONTHLY	1428.48	1464.19	1500.79	1538.31	1576.77	1616.19	1656.60	1698.01	1740.46	1783.97	1828.57
	HOURLY	16.4824	16.8945	17.3169	17.7498	18.1935	18.6484	19.1146	19.5924	20.0822	20.5843	21.0989
3	YEARLY	35,140.55	36,019.07	36,919.54	37,842.53	38,788.59	39,758.31	40,752.27	41,771.07	42,815.35	43,885.73	44,982.88
	MONTHLY	2,928.38	3,001.59	3,076.63	3,153.54	3,232.38	3,313.19	3,396.02	3,480.92	3,567.95	3,657.14	3,748.57
	BI-MONTHLY	1464.19	1500.79	1538.31	1576.77	1616.19	1656.60	1698.01	1740.46	1783.97	1828.57	1874.29
	HOURLY	16.8945	17.3169	17.7498	18.1935	18.6484	19.1146	19.5924	20.0822	20.5843	21.0989	21.6264
4	YEARLY	36,019.07	36,919.54	37,842.53	38,788.59	39,758.31	40,752.27	41,771.07	42,815.35	43,885.73	44,982.88	46,107.45
	MONTHLY	3,001.59	3,076.63	3,153.54	3,232.38	3,313.19	3,396.02	3,480.92	3,567.95	3,657.14	3,748.57	3,842.29
	BI-MONTHLY	1500.79	1538.31	1576.77	1616.19	1656.60	1698.01	1740.46	1783.97	1828.57	1874.29	1921.14
	HOURLY	17.3169	17.7498	18.1935	18.6484	19.1146	19.5924	20.0822	20.5843	21.0989	21.6264	22.1670
5	YEARLY	36,919.54	37,842.53	38,788.59	39,758.31	40,752.27	41,771.07	42,815.35	43,885.73	44,982.88	46,107.45	47,260.14
	MONTHLY	3,076.63	3,153.54	3,232.38	3,313.19	3,396.02	3,480.92	3,567.95	3,657.14	3,748.57	3,842.29	3,938.34
	BI-MONTHLY	1538.31	1576.77	1616.19	1656.60	1698.01	1740.46	1783.97	1828.57	1874.29	1921.14	1969.17
	HOURLY	17.7498	18.1935	18.6484	19.1146	19.5924	20.0822	20.5843	21.0989	21.6264	22.1670	22.7212
6	YEARLY	37,842.53	38,788.59	39,758.31	40,752.27	41,771.07	42,815.35	43,885.73	44,982.88	46,107.45	47,260.14	48,441.64
	MONTHLY	3,153.54	3,232.38	3,313.19	3,396.02	3,480.92	3,567.95	3,657.14	3,748.57	3,842.29	3,938.34	4,036.80
	BI-MONTHLY	1576.77	1616.19	1656.60	1698.01	1740.46	1783.97	1828.57	1874.29	1921.14	1969.17	2018.40
	HOURLY	18.1935	18.6484	19.1146	19.5924	20.0822	20.5843	21.0989	21.6264	22.1670	22.7212	23.2892
7	YEARLY	38,788.59	39,758.31	40,752.27	41,771.07	42,815.35	43,885.73	44,982.88	46,107.45	47,260.14	48,441.64	49,652.68
	MONTHLY	3,232.38	3,313.19	3,396.02	3,480.92	3,567.95	3,657.14	3,748.57	3,842.29	3,938.34	4,036.80	4,137.72
	BI-MONTHLY	1616.19	1656.60	1698.01	1740.46	1783.97	1828.57	1874.29	1921.14	1969.17	2018.40	2068.86
	HOURLY	18.6484	19.1146	19.5924	20.0822	20.5843	21.0989	21.6264	22.1670	22.7212	23.2892	23.8715
8	YEARLY	39,758.31	40,752.27	41,771.07	42,815.35	43,885.73	44,982.88	46,107.45	47,260.14	48,441.64	49,652.68	50,894.00
	MONTHLY	3,313.19	3,396.02	3,480.92	3,567.95	3,657.14	3,748.57	3,842.29	3,938.34	4,036.80	4,137.72	4,241.17
	BI-MONTHLY	1656.60	1698.01	1740.46	1783.97	1828.57	1874.29	1921.14	1969.17	2018.40	2068.86	2120.58
	HOURLY	19.1146	19.5924	20.0822	20.5843	21.0989	21.6264	22.1670	22.7212	23.2892	23.8715	24.4683
9	YEARLY	40,752.27	41,771.07	42,815.35	43,885.73	44,982.88	46,107.45	47,260.14	48,441.64	49,652.68	50,894.00	52,166.35
	MONTHLY	3,396.02	3,480.92	3,567.95	3,657.14	3,748.57	3,842.29	3,938.34	4,036.80	4,137.72	4,241.17	4,347.20
	BI-MONTHLY	1698.01	1740.46	1783.97	1828.57	1874.29	1921.14	1969.17	2018.40	2068.86	2120.58	2173.60
	HOURLY	19.5924	20.0822	20.5843	21.0989	21.6264	22.1670	22.7212	23.2892	23.8715	24.4683	25.0800
10	YEARLY	41,771.07	42,815.35	43,885.73	44,982.88	46,107.45	47,260.14	48,441.64	49,652.68	50,894.00	52,166.35	53,470.50
	MONTHLY	3,480.92	3,567.95	3,657.14	3,748.57	3,842.29	3,938.34	4,036.80	4,137.72	4,241.17	4,347.20	4,455.88
	BI-MONTHLY	1740.46	1783.97	1828.57	1874.29	1921.14	1969.17	2018.40	2068.86	2120.58	2173.60	2227.94
	HOURLY	20.0822	20.5843	21.0989	21.6264	22.1670	22.7212	23.2892	23.8715	24.4683	25.0800	25.7070
11 Office Specialist	YEARLY	42,815.35	43,885.73	44,982.88	46,107.45	47,260.14	48,441.64	49,652.68	50,894.00	52,166.35	53,470.50	54,807.27
	MONTHLY	3,567.95	3,657.14	3,748.57	3,842.29	3,938.34	4,036.80	4,137.72	4,241.17	4,347.20	4,455.88	4,567.27
	BI-MONTHLY	1783.97	1828.57	1874.29	1921.14	1969.17	2018.40	2068.86	2120.58	2173.60	2227.94	2283.64
	HOURLY	20.5843	21.0989	21.6264	22.1670	22.7212	23.2892	23.8715	24.4683	25.0800	25.7070	26.3496

City of Carlton
Compensation Schedule FY24

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
12	YEARLY	43,885.73	44,982.88	46,107.45	47,260.14	48,441.64	49,652.68	50,894.00	52,166.35	53,470.50	54,807.27	56,177.45
	MONTHLY	3,657.14	3,748.57	3,842.29	3,938.34	4,036.80	4,137.72	4,241.17	4,347.20	4,455.88	4,567.27	4,681.45
	BI-MONTHLY	1828.57	1874.29	1921.14	1969.17	2018.40	2068.86	2120.58	2173.60	2227.94	2283.64	2340.73
	HOURLY	21.0989	21.6264	22.1670	22.7212	23.2892	23.8715	24.4683	25.0800	25.7070	26.3496	27.0084
13 Accounting Specialist	YEARLY	44,982.88	46,107.45	47,260.14	48,441.64	49,652.68	50,894.00	52,166.35	53,470.50	54,807.27	56,177.45	57,581.89
	MONTHLY	3,748.57	3,842.29	3,938.34	4,036.80	4,137.72	4,241.17	4,347.20	4,455.88	4,567.27	4,681.45	4,798.49
	BI-MONTHLY	1874.29	1921.14	1969.17	2018.40	2068.86	2120.58	2173.60	2227.94	2283.64	2340.73	2399.25
	HOURLY	21.6264	22.1670	22.7212	23.2892	23.8715	24.4683	25.0800	25.7070	26.3496	27.0084	27.6836
14 Maintenance Worker	YEARLY	46,107.45	47,260.14	48,441.64	49,652.68	50,894.00	52,166.35	53,470.50	54,807.27	56,177.45	57,581.89	59,021.43
	MONTHLY	3,842.29	3,938.34	4,036.80	4,137.72	4,241.17	4,347.20	4,455.88	4,567.27	4,681.45	4,798.49	4,918.45
	BI-MONTHLY	1921.14	1969.17	2018.40	2068.86	2120.58	2173.60	2227.94	2283.64	2340.73	2399.25	2459.23
	HOURLY	22.1670	22.7212	23.2892	23.8715	24.4683	25.0800	25.7070	26.3496	27.0084	27.6836	28.3757
15 Finance Specialist	YEARLY	47,260.14	48,441.64	49,652.68	50,894.00	52,166.35	53,470.50	54,807.27	56,177.45	57,581.89	59,021.43	60,496.97
	MONTHLY	3,938.34	4,036.80	4,137.72	4,241.17	4,347.20	4,455.88	4,567.27	4,681.45	4,798.49	4,918.45	5,041.41
	BI-MONTHLY	1969.17	2018.40	2068.86	2120.58	2173.60	2227.94	2283.64	2340.73	2399.25	2459.23	2520.71
	HOURLY	22.7212	23.2892	23.8715	24.4683	25.0800	25.7070	26.3496	27.0084	27.6836	28.3757	29.0851
16 Utility Worker I	YEARLY	48,441.64	49,652.68	50,894.00	52,166.35	53,470.50	54,807.27	56,177.45	57,581.89	59,021.43	60,496.97	62,009.39
	MONTHLY	4,036.80	4,137.72	4,241.17	4,347.20	4,455.88	4,567.27	4,681.45	4,798.49	4,918.45	5,041.41	5,167.45
	BI-MONTHLY	2018.40	2068.86	2120.58	2173.60	2227.94	2283.64	2340.73	2399.25	2459.23	2520.71	2583.72
	HOURLY	23.2892	23.8715	24.4683	25.0800	25.7070	26.3496	27.0084	27.6836	28.3757	29.0851	29.8122
17	YEARLY	49,652.68	50,894.00	52,166.35	53,470.50	54,807.27	56,177.45	57,581.89	59,021.43	60,496.97	62,009.39	63,559.63
	MONTHLY	4,137.72	4,241.17	4,347.20	4,455.88	4,567.27	4,681.45	4,798.49	4,918.45	5,041.41	5,167.45	5,296.64
	BI-MONTHLY	2068.86	2120.58	2173.60	2227.94	2283.64	2340.73	2399.25	2459.23	2520.71	2583.72	2648.32
	HOURLY	23.8715	24.4683	25.0800	25.7070	26.3496	27.0084	27.6836	28.3757	29.0851	29.8122	30.5575
18 Utility Worker 2	YEARLY	50,894.00	52,166.35	53,470.50	54,807.27	56,177.45	57,581.89	59,021.43	60,496.97	62,009.39	63,559.63	65,148.62
	MONTHLY	4,241.17	4,347.20	4,455.88	4,567.27	4,681.45	4,798.49	4,918.45	5,041.41	5,167.45	5,296.64	5,429.05
	BI-MONTHLY	2120.58	2173.60	2227.94	2283.64	2340.73	2399.25	2459.23	2520.71	2583.72	2648.32	2714.53
	HOURLY	24.4683	25.0800	25.7070	26.3496	27.0084	27.6836	28.3757	29.0851	29.8122	30.5575	31.3215
19	YEARLY	52,166.35	53,470.50	54,807.27	56,177.45	57,581.89	59,021.43	60,496.97	62,009.39	63,559.63	65,148.62	66,777.33
	MONTHLY	4,347.20	4,455.88	4,567.27	4,681.45	4,798.49	4,918.45	5,041.41	5,167.45	5,296.64	5,429.05	5,564.78
	BI-MONTHLY	2173.60	2227.94	2283.64	2340.73	2399.25	2459.23	2520.71	2583.72	2648.32	2714.53	2782.39
	HOURLY	25.0800	25.7070	26.3496	27.0084	27.6836	28.3757	29.0851	29.8122	30.5575	31.3215	32.1045
20	YEARLY	53,470.50	54,807.27	56,177.45	57,581.89	59,021.43	60,496.97	62,009.39	63,559.63	65,148.62	66,777.33	68,446.77
	MONTHLY	4,455.88	4,567.27	4,681.45	4,798.49	4,918.45	5,041.41	5,167.45	5,296.64	5,429.05	5,564.78	5,703.90
	BI-MONTHLY	2227.94	2283.64	2340.73	2399.25	2459.23	2520.71	2583.72	2648.32	2714.53	2782.39	2851.95
	HOURLY	25.7070	26.3496	27.0084	27.6836	28.3757	29.0851	29.8122	30.5575	31.3215	32.1045	32.9071
21	YEARLY	54,807.27	56,177.45	57,581.89	59,021.43	60,496.97	62,009.39	63,559.63	65,148.62	66,777.33	68,446.77	70,157.94
	MONTHLY	4,567.27	4,681.45	4,798.49	4,918.45	5,041.41	5,167.45	5,296.64	5,429.05	5,564.78	5,703.90	5,846.49
	BI-MONTHLY	2283.64	2340.73	2399.25	2459.23	2520.71	2583.72	2648.32	2714.53	2782.39	2851.95	2923.25
	HOURLY	26.3496	27.0084	27.6836	28.3757	29.0851	29.8122	30.5575	31.3215	32.1045	32.9071	33.7298
22 Water Plant Operator	YEARLY	56,177.45	57,581.89	59,021.43	60,496.97	62,009.39	63,559.63	65,148.62	66,777.33	68,446.77	70,157.94	71,911.88
	MONTHLY	4,681.45	4,798.49	4,918.45	5,041.41	5,167.45	5,296.64	5,429.05	5,564.78	5,703.90	5,846.49	5,992.66
	BI-MONTHLY	2340.73	2399.25	2459.23	2520.71	2583.72	2648.32	2714.53	2782.39	2851.95	2923.25	2996.33
	HOURLY	27.0084	27.6836	28.3757	29.0851	29.8122	30.5575	31.3215	32.1045	32.9071	33.7298	34.5730

City of Carlton
Compensation Schedule FY24

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
23	YEARLY	57,581.89	59,021.43	60,496.97	62,009.39	63,559.63	65,148.62	66,777.33	68,446.77	70,157.94	71,911.88	73,709.68
	MONTHLY	4,798.49	4,918.45	5,041.41	5,167.45	5,296.64	5,429.05	5,564.78	5,703.90	5,846.49	5,992.66	6,142.47
	BI-MONTHLY	2399.25	2459.23	2520.71	2583.72	2648.32	2714.53	2782.39	2851.95	2923.25	2996.33	3071.24
	HOURLY	27.6836	28.3757	29.0851	29.8122	30.5575	31.3215	32.1045	32.9071	33.7298	34.5730	35.4373
24	YEARLY	59,021.43	60,496.97	62,009.39	63,559.63	65,148.62	66,777.33	68,446.77	70,157.94	71,911.88	73,709.68	75,552.42
	MONTHLY	4,918.45	5,041.41	5,167.45	5,296.64	5,429.05	5,564.78	5,703.90	5,846.49	5,992.66	6,142.47	6,296.04
	BI-MONTHLY	2459.23	2520.71	2583.72	2648.32	2714.53	2782.39	2851.95	2923.25	2996.33	3071.24	3148.02
	HOURLY	28.3757	29.0851	29.8122	30.5575	31.3215	32.1045	32.9071	33.7298	34.5730	35.4373	36.3233
25 Police Officer	YEARLY	60,496.97	62,009.39	63,559.63	65,148.62	66,777.33	68,446.77	70,157.94	71,911.88	73,709.68	75,552.42	77,441.23
	MONTHLY	5,041.41	5,167.45	5,296.64	5,429.05	5,564.78	5,703.90	5,846.49	5,992.66	6,142.47	6,296.04	6,453.44
	BI-MONTHLY	2520.71	2583.72	2648.32	2714.53	2782.39	2851.95	2923.25	2996.33	3071.24	3148.02	3226.72
	HOURLY	29.0851	29.8122	30.5575	31.3215	32.1045	32.9071	33.7298	34.5730	35.4373	36.3233	37.2314
26 Senior Officer	YEARLY	62,009.39	63,559.63	65,148.62	66,777.33	68,446.77	70,157.94	71,911.88	73,709.68	75,552.42	77,441.23	79,377.27
	MONTHLY	5,167.45	5,296.64	5,429.05	5,564.78	5,703.90	5,846.49	5,992.66	6,142.47	6,296.04	6,453.44	6,614.77
	BI-MONTHLY	2583.72	2648.32	2714.53	2782.39	2851.95	2923.25	2996.33	3071.24	3148.02	3226.72	3307.39
	HOURLY	29.8122	30.5575	31.3215	32.1045	32.9071	33.7298	34.5730	35.4373	36.3233	37.2314	38.1621
27	YEARLY	63,559.63	65,148.62	66,777.33	68,446.77	70,157.94	71,911.88	73,709.68	75,552.42	77,441.23	79,377.27	81,361.70
	MONTHLY	5,296.64	5,429.05	5,564.78	5,703.90	5,846.49	5,992.66	6,142.47	6,296.04	6,453.44	6,614.77	6,780.14
	BI-MONTHLY	2648.32	2714.53	2782.39	2851.95	2923.25	2996.33	3071.24	3148.02	3226.72	3307.39	3390.07
	HOURLY	30.5575	31.3215	32.1045	32.9071	33.7298	34.5730	35.4373	36.3233	37.2314	38.1621	39.1162
28 Planning Administrative Manager	YEARLY	65,148.62	66,777.33	68,446.77	70,157.94	71,911.88	73,709.68	75,552.42	77,441.23	79,377.27	81,361.70	83,395.74
	MONTHLY	5,429.05	5,564.78	5,703.90	5,846.49	5,992.66	6,142.47	6,296.04	6,453.44	6,614.77	6,780.14	6,949.64
	BI-MONTHLY	2714.53	2782.39	2851.95	2923.25	2996.33	3071.24	3148.02	3226.72	3307.39	3390.07	3474.82
	HOURLY	31.3215	32.1045	32.9071	33.7298	34.5730	35.4373	36.3233	37.2314	38.1621	39.1162	40.0941
29	YEARLY	66,777.33	68,446.77	70,157.94	71,911.88	73,709.68	75,552.42	77,441.23	79,377.27	81,361.70	83,395.74	85,480.63
	MONTHLY	5,564.78	5,703.90	5,846.49	5,992.66	6,142.47	6,296.04	6,453.44	6,614.77	6,780.14	6,949.64	7,123.39
	BI-MONTHLY	2782.39	2851.95	2923.25	2996.33	3071.24	3148.02	3226.72	3307.39	3390.07	3474.82	3561.69
	HOURLY	32.1045	32.9071	33.7298	34.5730	35.4373	36.3233	37.2314	38.1621	39.1162	40.0941	41.0965
30 Sergeant	YEARLY	68,446.77	70,157.94	71,911.88	73,709.68	75,552.42	77,441.23	79,377.27	81,361.70	83,395.74	85,480.63	87,617.65
	MONTHLY	5,703.90	5,846.49	5,992.66	6,142.47	6,296.04	6,453.44	6,614.77	6,780.14	6,949.64	7,123.39	7,301.47
	BI-MONTHLY	2851.95	2923.25	2996.33	3071.24	3148.02	3226.72	3307.39	3390.07	3474.82	3561.69	3650.74
	HOURLY	32.9071	33.7298	34.5730	35.4373	36.3233	37.2314	38.1621	39.1162	40.0941	41.0965	42.1239
31	YEARLY	70,157.94	71,911.88	73,709.68	75,552.42	77,441.23	79,377.27	81,361.70	83,395.74	85,480.63	87,617.65	89,808.09
	MONTHLY	5,846.49	5,992.66	6,142.47	6,296.04	6,453.44	6,614.77	6,780.14	6,949.64	7,123.39	7,301.47	7,484.01
	BI-MONTHLY	2923.25	2996.33	3071.24	3148.02	3226.72	3307.39	3390.07	3474.82	3561.69	3650.74	3742.00
	HOURLY	33.7298	34.5730	35.4373	36.3233	37.2314	38.1621	39.1162	40.0941	41.0965	42.1239	43.1770
32	YEARLY	71,911.88	73,709.68	75,552.42	77,441.23	79,377.27	81,361.70	83,395.74	85,480.63	87,617.65	89,808.09	92,053.29
	MONTHLY	5,992.66	6,142.47	6,296.04	6,453.44	6,614.77	6,780.14	6,949.64	7,123.39	7,301.47	7,484.01	7,671.11
	BI-MONTHLY	2996.33	3071.24	3148.02	3226.72	3307.39	3390.07	3474.82	3561.69	3650.74	3742.00	3835.55
	HOURLY	34.5730	35.4373	36.3233	37.2314	38.1621	39.1162	40.0941	41.0965	42.1239	43.1770	44.2564
33	YEARLY	73,709.68	75,552.42	77,441.23	79,377.27	81,361.70	83,395.74	85,480.63	87,617.65	89,808.09	92,053.29	94,354.62
	MONTHLY	6,142.47	6,296.04	6,453.44	6,614.77	6,780.14	6,949.64	7,123.39	7,301.47	7,484.01	7,671.11	7,862.89
	BI-MONTHLY	3071.24	3148.02	3226.72	3307.39	3390.07	3474.82	3561.69	3650.74	3742.00	3835.55	3931.44
	HOURLY	35.4373	36.3233	37.2314	38.1621	39.1162	40.0941	41.0965	42.1239	43.1770	44.2564	45.3628

City of Carlton
Compensation Schedule FY24

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
34	YEARLY	75,552.42	77,441.23	79,377.27	81,361.70	83,395.74	85,480.63	87,617.65	89,808.09	92,053.29	94,354.62	96,713.49
	MONTHLY	6,296.04	6,453.44	6,614.77	6,780.14	6,949.64	7,123.39	7,301.47	7,484.01	7,671.11	7,862.89	8,059.46
	BI-MONTHLY	3148.02	3226.72	3307.39	3390.07	3474.82	3561.69	3650.74	3742.00	3835.55	3931.44	4029.73
	HOURLY	36.3233	37.2314	38.1621	39.1162	40.0941	41.0965	42.1239	43.1770	44.2564	45.3628	46.4969
35	YEARLY	77,441.23	79,377.27	81,361.70	83,395.74	85,480.63	87,617.65	89,808.09	92,053.29	94,354.62	96,713.49	99,131.33
	MONTHLY	6,453.44	6,614.77	6,780.14	6,949.64	7,123.39	7,301.47	7,484.01	7,671.11	7,862.89	8,059.46	8,260.94
	BI-MONTHLY	3226.72	3307.39	3390.07	3474.82	3561.69	3650.74	3742.00	3835.55	3931.44	4029.73	4130.47
	HOURLY	37.2314	38.1621	39.1162	40.0941	41.0965	42.1239	43.1770	44.2564	45.3628	46.4969	47.6593
36	YEARLY	79,377.27	81,361.70	83,395.74	85,480.63	87,617.65	89,808.09	92,053.29	94,354.62	96,713.49	99,131.33	101,609.61
	MONTHLY	6,614.77	6,780.14	6,949.64	7,123.39	7,301.47	7,484.01	7,671.11	7,862.89	8,059.46	8,260.94	8,467.47
	BI-MONTHLY	3307.39	3390.07	3474.82	3561.69	3650.74	3742.00	3835.55	3931.44	4029.73	4130.47	4233.73
	HOURLY	38.1621	39.1162	40.0941	41.0965	42.1239	43.1770	44.2564	45.3628	46.4969	47.6593	48.8508
37 Assistant Public Works Dir	YEARLY	81,361.70	83,395.74	85,480.63	87,617.65	89,808.09	92,053.29	94,354.62	96,713.49	99,131.33	101,609.61	104,149.85
	MONTHLY	6,780.14	6,949.64	7,123.39	7,301.47	7,484.01	7,671.11	7,862.89	8,059.46	8,260.94	8,467.47	8,679.15
	BI-MONTHLY	3390.07	3474.82	3561.69	3650.74	3742.00	3835.55	3931.44	4029.73	4130.47	4233.73	4339.58
	HOURLY	39.1162	40.0941	41.0965	42.1239	43.1770	44.2564	45.3628	46.4969	47.6593	48.8508	50.0720
38	YEARLY	83,395.74	85,480.63	87,617.65	89,808.09	92,053.29	94,354.62	96,713.49	99,131.33	101,609.61	104,149.85	106,753.60
	MONTHLY	6,949.64	7,123.39	7,301.47	7,484.01	7,671.11	7,862.89	8,059.46	8,260.94	8,467.47	8,679.15	8,896.13
	BI-MONTHLY	3474.82	3561.69	3650.74	3742.00	3835.55	3931.44	4029.73	4130.47	4233.73	4339.58	4448.07
	HOURLY	40.0941	41.0965	42.1239	43.1770	44.2564	45.3628	46.4969	47.6593	48.8508	50.0720	51.3238
39 Public Works Director	YEARLY	85,480.63	87,617.65	89,808.09	92,053.29	94,354.62	96,713.49	99,131.33	101,609.61	104,149.85	106,753.60	109,422.44
	MONTHLY	7,123.39	7,301.47	7,484.01	7,671.11	7,862.89	8,059.46	8,260.94	8,467.47	8,679.15	8,896.13	9,118.54
	BI-MONTHLY	3561.69	3650.74	3742.00	3835.55	3931.44	4029.73	4130.47	4233.73	4339.58	4448.07	4559.27
	HOURLY	41.0965	42.1239	43.1770	44.2564	45.3628	46.4969	47.6593	48.8508	50.0720	51.3238	52.6069
40	YEARLY	87,617.65	89,808.09	92,053.29	94,354.62	96,713.49	99,131.33	101,609.61	104,149.85	106,753.60	109,422.44	112,158.00
	MONTHLY	7,301.47	7,484.01	7,671.11	7,862.89	8,059.46	8,260.94	8,467.47	8,679.15	8,896.13	9,118.54	9,346.50
	BI-MONTHLY	3650.74	3742.00	3835.55	3931.44	4029.73	4130.47	4233.73	4339.58	4448.07	4559.27	4673.25
	HOURLY	42.1239	43.1770	44.2564	45.3628	46.4969	47.6593	48.8508	50.0720	51.3238	52.6069	53.9221
41	YEARLY	89,808.09	92,053.29	94,354.62	96,713.49	99,131.33	101,609.61	104,149.85	106,753.60	109,422.44	112,158.00	114,961.95
	MONTHLY	7,484.01	7,671.11	7,862.89	8,059.46	8,260.94	8,467.47	8,679.15	8,896.13	9,118.54	9,346.50	9,580.16
	BI-MONTHLY	3742.00	3835.55	3931.44	4029.73	4130.47	4233.73	4339.58	4448.07	4559.27	4673.25	4790.08
	HOURLY	43.1770	44.2564	45.3628	46.4969	47.6593	48.8508	50.0720	51.3238	52.6069	53.9221	55.2702
42 Chief of Police	YEARLY	92,053.29	94,354.62	96,713.49	99,131.33	101,609.61	104,149.85	106,753.60	109,422.44	112,158.00	114,961.95	117,836.00
	MONTHLY	7,671.11	7,862.89	8,059.46	8,260.94	8,467.47	8,679.15	8,896.13	9,118.54	9,346.50	9,580.16	9,819.67
	BI-MONTHLY	3835.55	3931.44	4029.73	4130.47	4233.73	4339.58	4448.07	4559.27	4673.25	4790.08	4909.83
	HOURLY	44.2564	45.3628	46.4969	47.6593	48.8508	50.0720	51.3238	52.6069	53.9221	55.2702	56.6519
43 Assistant City Manager	YEARLY	94,354.62	96,713.49	99,131.33	101,609.61	104,149.85	106,753.60	109,422.44	112,158.00	114,961.95	117,836.00	120,781.90
	MONTHLY	7,862.89	8,059.46	8,260.94	8,467.47	8,679.15	8,896.13	9,118.54	9,346.50	9,580.16	9,819.67	10,065.16
	BI-MONTHLY	3931.44	4029.73	4130.47	4233.73	4339.58	4448.07	4559.27	4673.25	4790.08	4909.83	5032.58
	HOURLY	45.3628	46.4969	47.6593	48.8508	50.0720	51.3238	52.6069	53.9221	55.2702	56.6519	58.0682
44	YEARLY	96,713.49	99,131.33	101,609.61	104,149.85	106,753.60	109,422.44	112,158.00	114,961.95	117,836.00	120,781.90	123,801.44
	MONTHLY	8,059.46	8,260.94	8,467.47	8,679.15	8,896.13	9,118.54	9,346.50	9,580.16	9,819.67	10,065.16	10,316.79
	BI-MONTHLY	4029.73	4130.47	4233.73	4339.58	4448.07	4559.27	4673.25	4790.08	4909.83	5032.58	5158.39
	HOURLY	46.4969	47.6593	48.8508	50.0720	51.3238	52.6069	53.9221	55.2702	56.6519	58.0682	59.5199

**City of Carlton
Compensation Schedule FY24**

GRADE	PERIOD	A	B	C	D	E	F	G	H	I	J	K
45	YEARLY	99,131.33	101,609.61	104,149.85	106,753.60	109,422.44	112,158.00	114,961.95	117,836.00	120,781.90	123,801.44	126,896.48
	MONTHLY	8,260.94	8,467.47	8,679.15	8,896.13	9,118.54	9,346.50	9,580.16	9,819.67	10,065.16	10,316.79	10,574.71
	BI-MONTHLY	4130.47	4233.73	4339.58	4448.07	4559.27	4673.25	4790.08	4909.83	5032.58	5158.39	5287.35
	HOURLY	47.6593	48.8508	50.0720	51.3238	52.6069	53.9221	55.2702	56.6519	58.0682	59.5199	61.0079
46	YEARLY	101,609.61	104,149.85	106,753.60	109,422.44	112,158.00	114,961.95	117,836.00	120,781.90	123,318.32	125,908.00	128,552.07
	MONTHLY	8,467.47	8,679.15	8,896.13	9,118.54	9,346.50	9,580.16	9,819.67	10,065.16	10,276.53	10,492.33	10,712.67
	BI-MONTHLY	4233.73	4339.58	4448.07	4559.27	4673.25	4790.08	4909.83	5032.58	5138.26	5246.17	5356.34
	HOURLY	48.8508	50.0720	51.3238	52.6069	53.9221	55.2702	56.6519	58.0682	59.2877	60.5327	61.8039
47	YEARLY	104,149.85	106,753.60	109,422.44	112,158.00	114,961.95	117,836.00	120,781.90	123,801.44	126,401.27	129,055.70	131,765.87
	MONTHLY	8,679.15	8,896.13	9,118.54	9,346.50	9,580.16	9,819.67	10,065.16	10,316.79	10,533.44	10,754.64	10,980.49
	BI-MONTHLY	4339.58	4448.07	4559.27	4673.25	4790.08	4909.83	5032.58	5158.39	5266.72	5377.32	5490.24
	HOURLY	50.0720	51.3238	52.6069	53.9221	55.2702	56.6519	58.0682	59.5199	60.7698	62.0460	63.3490
48	YEARLY	106,753.60	109,422.44	112,158.00	114,961.95	117,836.00	120,781.90	123,801.44	126,896.48	129,561.31	132,282.09	135,060.02
	MONTHLY	8,896.13	9,118.54	9,346.50	9,580.16	9,819.67	10,065.16	10,316.79	10,574.71	10,796.78	11,023.51	11,255.00
	BI-MONTHLY	4448.07	4559.27	4673.25	4790.08	4909.83	5032.58	5158.39	5287.35	5398.39	5511.75	5627.50
	HOURLY	51.3238	52.6069	53.9221	55.2702	56.6519	58.0682	59.5199	61.0079	62.2891	63.5972	64.9327
49	YEARLY	109,422.44	112,158.00	114,961.95	117,836.00	120,781.90	123,801.44	126,896.48	130,068.89	132,800.34	135,589.15	138,436.52
	MONTHLY	9,118.54	9,346.50	9,580.16	9,819.67	10,065.16	10,316.79	10,574.71	10,839.07	11,066.69	11,299.10	11,536.38
	BI-MONTHLY	4559.27	4673.25	4790.08	4909.83	5032.58	5158.39	5287.35	5419.54	5533.35	5649.55	5768.19
	HOURLY	52.6069	53.9221	55.2702	56.6519	58.0682	59.5199	61.0079	62.5331	63.8463	65.1871	66.5560
50 City Manager	YEARLY	112,158.00	114,961.95	117,836.00	120,781.90	123,801.44	126,896.48	130,068.89	133,320.61	136,120.35	138,978.87	141,897.43
	MONTHLY	9,346.50	9,580.16	9,819.67	10,065.16	10,316.79	10,574.71	10,839.07	11,110.05	11,343.36	11,581.57	11,824.79
	BI-MONTHLY	4673.25	4790.08	4909.83	5032.58	5158.39	5287.35	5419.54	5555.03	5671.68	5790.79	5912.39
	HOURLY	53.9221	55.2702	56.6519	58.0682	59.5199	61.0079	62.5331	64.0964	65.4425	66.8168	68.2199



Where can I find information of budgeting in Oregon?

The State of Oregon has a Local Budgeting Manual that has revised for Oregon Budget Law and Budget Process. [Local Budgeting Manual, 150-504-420 \(oregon.gov\)](http://www.oregon.gov)

Who is subject to Oregon budget law?

Public schools, counties, cities, rural fire protection districts, urban renewal agencies, and most special districts are subject to the same budgeting provisions.

Where do the property taxes go?

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 by the City 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 prioritized criteria and Council goals developed to meet community needs and mirror plans adopted by City Council.

How are capital improvement projects paid for?

Capital projects receive funds from many sources such as grants, system development charges, user fees, transfers, and property taxes.

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

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 monies move from fund to fund 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.



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.

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 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 considerable 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



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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 function 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 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 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 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 then the budget go to the City Council for 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 fiscal 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 - The City Council adopts the budgets 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.

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

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

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

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 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.

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.

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.

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.

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.

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, internet, 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 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.

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, municipal pool, planning, and municipal court.

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.

GIS - Geographic Information Services.

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

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.



Grant – A donation or contribution 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 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 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.

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 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 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 is 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. The budget is presented 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 expended.

WTP - Water Treatment Plant

WWTP - Wastewater Treatment Plant