



**CITY OF TALENT
BUDGET COMMITTEE
REGULAR MEETING AGENDA
HELD AT COMMUNITY CENTER
(104 EAST MAIN STREET)
May 1, 2024 — 6:00 PM**

All Council meetings are digitally recorded and will be available on the City website: www.cityoftalent.org. The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired, or for other accommodations for persons with disabilities, should be made at least 48 hours in advance of the meeting to the City Recorder at 541-535-1566.

The City Council reserves the right to add or delete items as needed, change the order of the agenda, and discuss any other business deemed necessary at the time of the study session and/or meeting.

- 1. Call to Order/Roll Call**
- 2. Election of Chair and Vice-Chair**
- 3. Overview of Budget Process & Presentation of Budget Message by City Manager**
- 4. Adjournment**

Note: This agenda and the entire agenda packet, including staff reports, referenced documents, resolutions and ordinances are posted on the City of Talent website (www.cityoftalent.org) in advance of each meeting.



City of Talent Proposed Budget 2024-2025





**City of Talent
2024-25 Annual Budget**

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Budget Message 2024-25 Fiscal Year

TO: City of Talent Budget Committee
FROM: Budget Officer Gary Milliman (City Manager)
DATE: May 1, 2024

Submitted for your consideration is the 2024-25 Proposed Budget for the City of Talent. This proposed budget is the beginning of many steps to correct the City's current financial trajectory. It is the assessment of the Management Team that the City cannot sustain the current level of service and achieve many of the goals and programs given the current level of revenue and heavy impact of inflation on expenditures.

Every budget has a theme. The theme for the City of Talent's budget is stability. In this budget, the City will modify its focus of rebuilding what was lost after the Alameda fire to that of targeting financial stability for all its funds. Tax revenues from fire rebuilding has been slow to catch up. Many rates and fees that the city charges have not been changed for many years and some do not cover costs as they were originally intended. State shared revenues are down as well. This is due to lower-than-expected population estimates and less amounts to be shared per capita.

While it appears that the General Fund and all funds are stable, they are not. The only fund that is on its way to financial stability is the Water Fund. This was due to careful planning and a series of rate increases (five-year span) that will bring that enterprise fund to safer levels. Over the past four years, the General Fund has had a robust fund balance due to the recovery grant funds. The fund balance is beginning to fall as inflation takes its toll. The Estimated Ending Fund Balance for the General Fund (unallocated funds) is expected to decline by \$1.4 million dollars in the fiscal year 2024-25 from \$4.3 million to \$2.9 million. Following this trend, the City would experience a budget deficit in the fiscal years 2026-27 and beyond. The City needs to immediately reassess its service levels and charges for service to ensure that the City's financial health improves. This assessment will include the General Fund, Parks Fund, Street Fund, Capital Improvement Projects Fund, and the Systems Development Charges Fund.

Focus for Fiscal Year 2024-25

- 1. Develop and approve short- and long-term financial plans for sustaining existing priority services including public safety, public utilities, and public facilities.**
 - a. Cost of service, fee studies and fee adjustments.
 - b. Undertaking a public process to explore law enforcement options, including a possible property tax measure.
 - c. Continuous evaluation of alternative methods of providing services through staff attrition.



Budget Message 2024-25 Fiscal Year

- d. Significantly reduce or eliminate discretionary spending.
- e. Seek alternatives to some employee benefit programs.
- f. Delay new initiatives that would require new General Fund expenditures.
- g. Develop an economic development program that includes, as a priority, a strategy for increasing and stabilizing the City's revenue base.

2. Implement the Gateway/Gangnes Road infrastructure project while sunsetting the Talent Urban Renewal Agency

- a. Collaborate with partners to expedite relocation of existing residents to permanent housing; remove trailers.
- b. Review and refresh infrastructure development strategy and timeline.
- c. Prepare new Request for Proposals for development of Gateway site.
- d. Select Gateway site developer.
- e. Construction of improvements (2-3 years estimated).

3. Establish and/or upgrade basic internal administrative systems.

- a. Establish written policies and procedures on a variety of matters. This would include personnel rules and regulations, use of public facilities, internal control systems, facility maintenance schedules, financial management policy, financial projection model, vehicle and other equipment replacement, records management, development review and a host of other items needed to provide consistent policy and management direction to staff. Only after the City's financial condition, organizational structure and staffing are stabilized can we effectively pursue the Council's broader vision and policy goals.

Conclusion

The 2024-25 Proposed budget for the City of Talent is our best estimate of what is to come, as well as a road map of what we hope to accomplish. The text within the proposed budget will walk you through the budgeting process, how to read our budget document, and the budget itself. We thank all of you who have been on the journey with us and invite you all to stay engaged with the City as we implement our budget to better serve our community.

Thank you for being a part of the Talent community,

Gary Milliman
City Manager

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BUDGET PROCESS

BUDGET PREPARATION

The preparation of a budget is a lengthy process that provides the opportunity to reassess the City's plans and overall goals and the means to accomplish them. It is through this effort that the budget becomes one of the most important policy documents that the City produces each year.

The preparation of the budget begins once the City Council goal setting has been completed. Preliminary projections of City reserves and revenues and the potential for future expenditures are assessed. The department heads are asked to estimate their expenditures for the remainder of the current year and submit their departmental budgets for the coming year to the City Manager and Finance Director. The City Manager and Finance Director meet with the Department Heads to review their proposals and then prepare a budget that balances the needs of the departments with the available and anticipated revenues. Capital improvement projects are funded to the extent feasible within the fund balances, with emphasis on setting aside funds each year to maintain an orderly system of infrastructure maintenance and upgrades.

BUDGET ADOPTION

The Budget Committee, composed of six appointed residents and the six City Councilors, meets publicly to review the budget document as proposed by the Budget Officer. Notification of Budget Committee meetings is made pursuant to Oregon Local Budget Law, and at least one public hearing is held to obtain public comment. The Budget Committee reviews the proposed budget, deliberates on its contents, and then approves the final budget for consideration by the City Council.

The budget, as approved by the Budget Committee, is then published according to state law, and the full document is made available for public inspection. Prior to June 30th, a public hearing is held before the City Council to consider the proposed budget as approved by the Budget Committee. The City Council has the ability to make changes to the budget and then formally adopt the budget by passage of a resolution. The City must transmit the adopted budget, as well as the resolutions establishing any tax levies and state revenue sharing, to the appropriate government bodies.

The adopted Budget must be submitted to the State of Oregon by June 30th each year.

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BUDGET AMENDMENTS

It sometimes is necessary to amend the adopted budget. There are two methods by which Oregon State Budget Law allows the City's budget to be amended should this become necessary.

The first method is to transfer budgeted amounts within a fund. This involves transfers between major categories within a department, or between departments within a fund. Transfers do not result in overall budget appropriation increases and are usually initiated by the City Manager upon a request from a Department Head. The second method results in a change in the total budget appropriation. The City Council may authorize supplemental appropriations during the year by adopting a supplemental budget. Examples of changes that would require the supplemental budget process are as follows:

- The re-appropriation of monies from one fund to another.
- The appropriation of unanticipated grant funds or other unanticipated revenue sources.
- The appropriation of proceeds from the sale of property, which necessitates the immediate purchase, construction, or acquisition of different facilities.

The supplemental budget process requires a noticed public hearing prior to approval by the City Council if any one fund changes by more than 10%.

BUDGET BASIS

The City's budgetary basis of accounting is the same basis of accounting used to prepare financial statements in conformity with Generally Accepted Accounting Principles (GAAP), except for depreciation expense.

The City of Talent prepares the budget using the cash basis of accounting for Governmental Funds and Enterprise Funds. All adjustments will be made as of June 30th of the fiscal year. Under this accounting method, revenues are recognized in the period in which they are received. Expenditures are recognized in the period when they are paid.

The budget is adopted by major categories so that legal appropriation controls will be at the summary levels in categories rather than on individual line items. This allows flexibility in the use of various line items within a major category while at the same time maintaining an appropriate control of expenditures.

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HOW TO USE THE BUDGET

The budget document serves two distinct purposes. One is to present the City Council and the public with a clear picture of the services, and the cost of the services, that the city provides. The other purpose is to provide city management with a financial and operating plan that conforms to the city's accounting system and informs its spending for the coming year.

When the city experiences a major disruption, such as the Alameda Fire, it is particularly difficult to forecast revenues and expenses. Given the fire's continued impact on revenue and the level of grant funding the city has applied for, the City is expected to have to undergo a mid-year Budget Adjustment in late 2023 or early 2024.

This year's budget document contains the following sections:

The **Budget Message** provides an overview of the key financial issues facing the city and highlights proposed changes to the budget from previous years.

The **Summaries** provide a broad overview.

The **General Fund** contains General Fund revenue and expenditure summaries. It also provides detailed revenue and expenditure information, and department descriptions for all departments within the General Fund.

The **Special Revenue Funds** provides revenue and expenditure summaries for all Special Revenue Funds. It also provides detailed revenue and expenditure information and department descriptions for all departments within each Special Revenue Fund. Our Special Revenue Funds include our Parks Fund, Streets Fund, and System Development Charges Fund.

The **Debt Service Funds** contains information on the resources accumulated for the payment of long-term debt via property taxes and assessments. The City of Talent paid its last general obligation debt service in 2022, so this fund is not in this year's budget. The City does owe debt for water infrastructure, but that debt is paid through water utility revenues and is, thus, not represented in this fund, but in our Enterprise Fund.

The **Enterprise Fund** contains revenue and expenditure summaries for the City's Enterprise Fund – our Water Utility Fund.

The **Capital Improvement Fund** includes all projects in the city's Five-Year Capital Improvements Fund (CIP) that have been proposed for expenditures in the coming fiscal year. This fund contains the five categories of General, Streets, Parks, Storm

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Drain and Water, and within these categories specific projects are identified. This fund also includes Equipment Reserves for the Police Department and City Hall under the General Fund program and an Equipment Reserve under the Street and Water Department programs. Monies transferred into the Capital Improvement Fund will remain for specified purposes until that project has been implemented or the City determines to reallocate those funds for a different project within that program area, and those funds do not revert back to the ending fund balance at the end of the fiscal year, as do all other unexpended funds.

GOVERNMENTAL FUND DETAILS

General Fund: The General Fund is the city's general operating fund, and supports the administration, finance, community engagement, community development, and public safety functions of the city. Principal sources of revenue for the general fund include license and permit fees, franchise fees, fines and forfeitures, intergovernmental revenue, investment income, and property taxes and other taxes. This budget year, grant funds are also a significant source of revenue.

Administration & Finance, which includes the City Manager's Office and Finance Department, is funded from property tax, franchise fees, intergovernmental revenues and, for the past four fiscal years, various wildfire, and COVID-19 recovery grants. Major expenses are for personnel, contracted services, utilities, insurance, taxes, and facilities upkeep. The short- and long-term maintenance of City Hall, the Town Hall, Community Center, and the property at 105 N. Market Street are included under administration, as well as long-term maintenance for the Depot Building. Currently, rental income does not fully cover short-term maintenance costs and taxes for the leased properties, and long-term maintenance remains unfunded in the Capital Improvements Plan. The City plans to look deeper into the costs and how we may offset them in this coming year.

Records & Public Information costs are funded by property tax, franchise fees, and intergovernmental revenues. For the past three years, various wildfire recovery grants have also supported this department, helping the city offset costs. Major expenses for this department are personnel related. In addition to public records, this depart helps leverage community volunteers and manages the city's community engagement program, including social media, Spanish translation, and the Harvest Festival.

Community Development receives funding from licenses, permits, fees, intergovernmental revenues, and other sources. The major expenses are for personnel, contracted services and overhead. In addition to community planning, the accounting for the building inspection program, code enforcement program and storm water and floodplain management programs are included within this department. The City contracts with Jackson County to provide Building Code review and building inspection services.

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Public Safety / Police costs are funded by property tax revenues, a dedicated public safety surcharge, fines and forfeitures, intergovernmental and miscellaneous revenues. Major expenses for this department are personnel related. The other large expense for public safety is the contract with Emergency Communications of Southern Oregon (ECSO) for providing 24-hour dispatch services. Current staffing levels provide 24/7/365 coverage. In addition to patrol and crime response/investigations, the City shares the cost of a school resource officer and contracts with the City of Ashland for as needed supervision.

Special Revenue Funds: Special Revenue Funds contain the proceeds of specific revenue sources that are legally dedicated for specific purposes.

Parks Fund pays for park maintenance, parks capital projects, and related activities. The Park Utility Fee, which is charged on a household's monthly utility bill, is the largest source of revenue in this fund.

A portion of the City's share of the State of Oregon's gas tax revenues is also included in this fund. This revenue is restricted to bicycle path and sidewalk maintenance and improvements. The Parks Fund also receives funding from the local marijuana tax and from the local transient room tax.

Streets Fund is funded by the State of Oregon's special gas tax revenues and from transportation and storm drain utility fees. This revenue is restricted to expenditures for street-related maintenance and repair, including sidewalks and storm drains. Funding from special assessments, intergovernmental and miscellaneous revenues also support street-related activities.

System Development Charge Funds: The City maintains System Development Charge (SDC) funds for Parks, Streets, Water and Stormwater. These funds were established in accordance with state law to hold funds that are designated to finance the construction, extension, or enlargement of various city-owned facilities. When specific projects within each fund have been identified and approved, funds are then transferred to the Capital Improvement Fund for the specified purposes.

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PROPRIETARY FUNDS

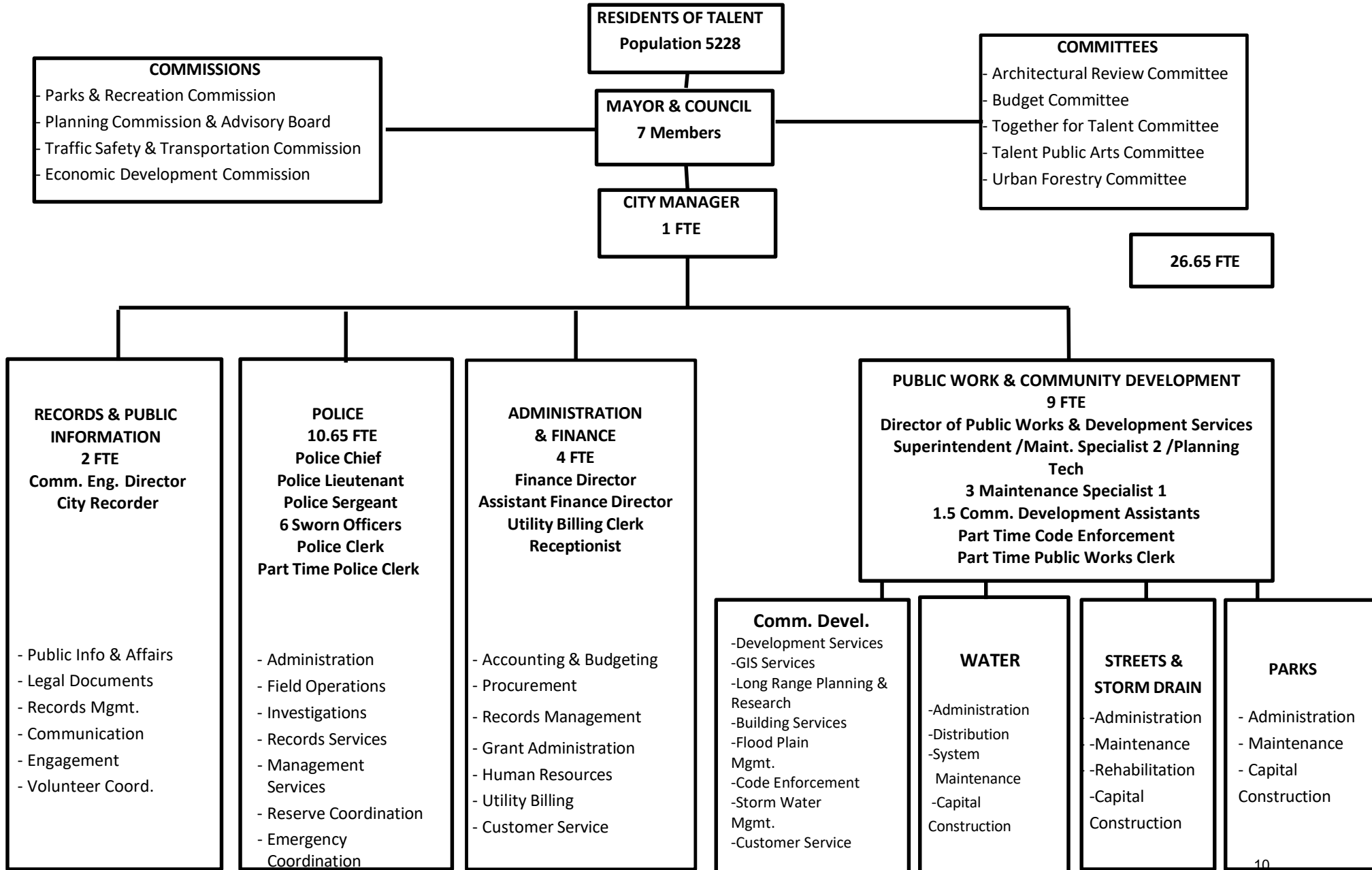
Enterprise Fund: An enterprise fund accounts for the city operations that are financed and operated with the intent that the costs of providing goods or services will be financed or recovered primarily through user charges. The Water Utility Fund is the city's only enterprise fund.

The **Water Utility Fund** accounts for all activities related to operating the water system of the city. Revenue is derived from charges for services to water users and investment earnings.

The Water Fund also accounts for debt service issues that include the 2013 LOCAP Bond, an Oregon Economic Development Department Loan, and a Safe Drinking Water Fund Loan.

- The 2013 LOCAP Bond will mature to pay for the original construction of the infrastructure to support the Talent-Ashland-Phoenix (TAP) water line that provides water from the Medford Water Commission to the cities of Talent, Phoenix, and Ashland. In addition to the required semi-annual payments, there are two balloon payments associated with this bond consolidation that the City of Talent must start to plan for. One payment in the amount of \$1.2M is due on 9/15/30 and the other in the amount of \$1.1M is due on 9/15/35. This bond consolidation matures in 2036.
- A 30-year loan from the Oregon Economic Development Department was secured to finance improvements to the City water system related to the TAP project. The City suspended payments to this loan in 2020 in response to COVID-19 and resumed payments in 2021. This loan matures in 2031.
- A 30-year loan from the Safe Drinking Water Fund was secured to build the 2.0MG Treated Water Reservoir on Rapp Road. This loan matures in 2050.

CITY OF TALENT
DEPARTMENTS AND PROGRAMS
 FY 2024-25 Proposed Budget



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FUND SUMMARIES, HISTORICAL TRENDS, AND FUTURE PROJECTIONS

Included in this section are several different summary charts that will provide an overview of information contained in other sections of the Budget Report.

Summary of Budget, Resources, and Requirements – These summary tables indicate the totals of all the City Funds and reflect the total anticipated resources and requirements less the interfund transfers for the fiscal year. These reports can provide the best source of information as to the totals in revenue that the City expects to receive from various income sources (e.g. taxes, fines, assessments) and the totals in expenditures (e.g. personnel services, materials and services, and capital outlay).

Fund Trends – These charts provide a history of the beginning of fund balances since fiscal year 2014-2015. This is relevant information as the City is dependent on these fund balance carryovers to begin the next fiscal year. The source of the fund balance is the net of revenues from expenditures at the end of the prior year.

Future Projections – These charts show where each fund is projected to be without taking into consideration all necessary course corrections through the 2029-30 fiscal year. It is important to share this information now so it will not be a surprise to all the citizens of the City of Talent.

Interfund Transfers for All Funds and By Fund – This table provides a summary of the total of transfers from each fund and indicates where the money is coming from and going to. The journal transfer of these funds takes place during the fiscal year and is completed by the Finance Director by June 30th of each year. Exceptions may occur where there are insufficient funds to make such a transfer, or it is determined that the transfer is no longer needed.

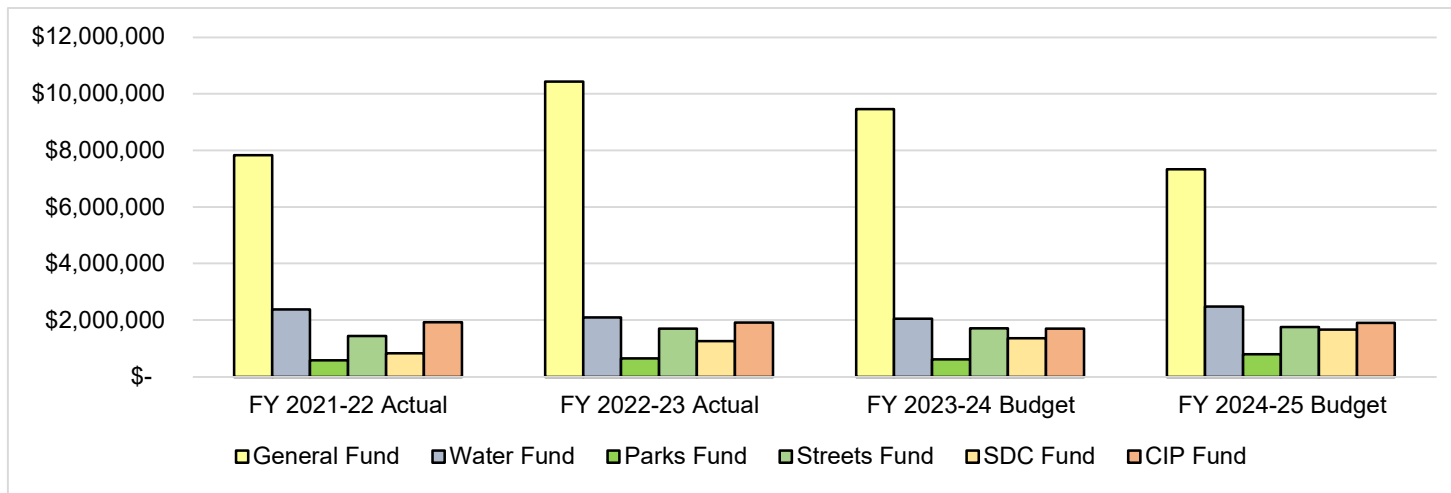
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BUDGET SUMMARY BY FUND COMPARISON

The 2024-25 Annual Budget is less in scale as compared to the 2023-24 Annual Budget. Overall, it has decreased by 6%. The General Fund has decreased by 22%, the Water Fund increased by 21%, the Parks Fund increased by 30%, the Streets Fund increased by 2%, the SDC Fund increased by 22% and the CIP fund increased by 12%.

**BUDGET SUMMARY BY FUND
Proposed Budget - Fiscal Year 2024-25**

Fund	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Budget	FY 2024-25 Budget	Proportion of FY 2024-25	Change from FY 2023-24
General Fund	\$ 7,828,604	\$ 10,424,597	\$ 9,462,524	\$ 7,334,619	46%	-22%
Water Fund	\$ 2,374,450	\$ 2,096,692	\$ 2,051,966	\$ 2,473,618	16%	21%
Parks Fund	\$ 576,754	\$ 649,336	\$ 610,030	\$ 792,806	5%	30%
Streets Fund	\$ 1,442,854	\$ 1,702,243	\$ 1,714,427	\$ 1,754,942	11%	2%
SDC Fund	\$ 822,549	\$ 1,261,941	\$ 1,358,151	\$ 1,663,641	10%	22%
CIP Fund	\$ 1,920,484	\$ 1,914,005	\$ 1,698,271	\$ 1,897,827	12%	12%
Total Budget	\$ 14,965,695	\$ 18,048,815	\$ 16,895,369	\$ 15,917,454	100%	-6%



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BUDGET SUMMARY BY CATEGORY

Resources by Category

The 2024-25 Annual Budget resources reflect somewhat similar trends experienced in the fiscal year 2023-24 except for grant revenues. Grant revenues have been on the decline since the 2022-23 fiscal year. State Shared Revenues are also on the decline due to lower population estimates and lower per capita revenue distribution. Property Tax estimates are increasing due to the rebuilding of structures lost in the Almeda fire in the year 2020.

SUMMARY OF RESOURCES BY CATEGORY

Proposed Budget - Fiscal Year 2024-25
ALL FUNDS

Actuals FY21-22	Actuals FY22-23	Adopted FY23-24	Resources	Estimated 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
7,146,581	9,267,182	10,089,367	Beginning Fund Balance	11,414,972	10,814,521	-	-
1,310,080	1,376,523	1,512,897	Property Taxes	1,472,000	1,526,000	-	-
420,496	489,224	430,000	Franchise Fees	400,000	430,000	-	-
1,961,255	2,030,374	2,223,763	Charges for Services	2,374,480	2,698,252	-	-
1,126,077	765,865	460,000	Licenses, Permits and Fees	572,000	232,000	-	-
182,240	500,113	155,000	System Development Charges	173,500	146,500	-	-
1,858,633	2,054,176	1,001,436	Grants	289,700	262,048	-	-
1,813,733	1,268,084	744,100	Intergovernmental Grants and Taxes	619,459	628,865	-	-
70,208	52,894	46,000	Fines and Forfeitures	41,000	52,000	-	-
172,029	551,489	148,499	Miscellaneous	78,169	88,180	-	-
286,115	655,200	291,900	Interest Earnings	405,733	269,087	-	-
905,920	458,350	1,292,500	Interfund Transfers In	1,292,500	240,260	-	-
\$ 17,253,368	\$ 19,469,475	\$ 18,395,462	Grand Total - All Funds	\$ 19,133,513	\$ 17,387,714	\$ -	\$ -
(905,920)	(458,350)	(1,292,500)	Less Interfund Transfers In	(1,292,500)	(240,260)	-	-
\$ 16,347,448	\$ 19,011,125	\$ 17,102,962	Net Total - All Funds	\$ 17,841,013	\$ 17,147,454	\$ -	\$ -

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Requirements by Category

The 2024-25 Annual Budget requirements reflect the previous budget cycle. Impacts of inflation on materials and services, and rising personnel costs due to bargaining unit agreements are now setting the stage for immediate course corrections needed during the 2024-25 fiscal year. Those course corrections would include items such as increasing fees, a possible property tax measure, alternative methods of providing services through staff attrition, significantly reducing and/or elimination of discretionary expenditures, seek alternatives to some employee benefit programs, delay new initiatives that would require NEW expenditures, and the creation of an economic development program that includes, as a priority, as a strategy for increasing and stabilizing the City's revenue base.

SUMMARY OF REQUIREMENTS BY CATEGORY

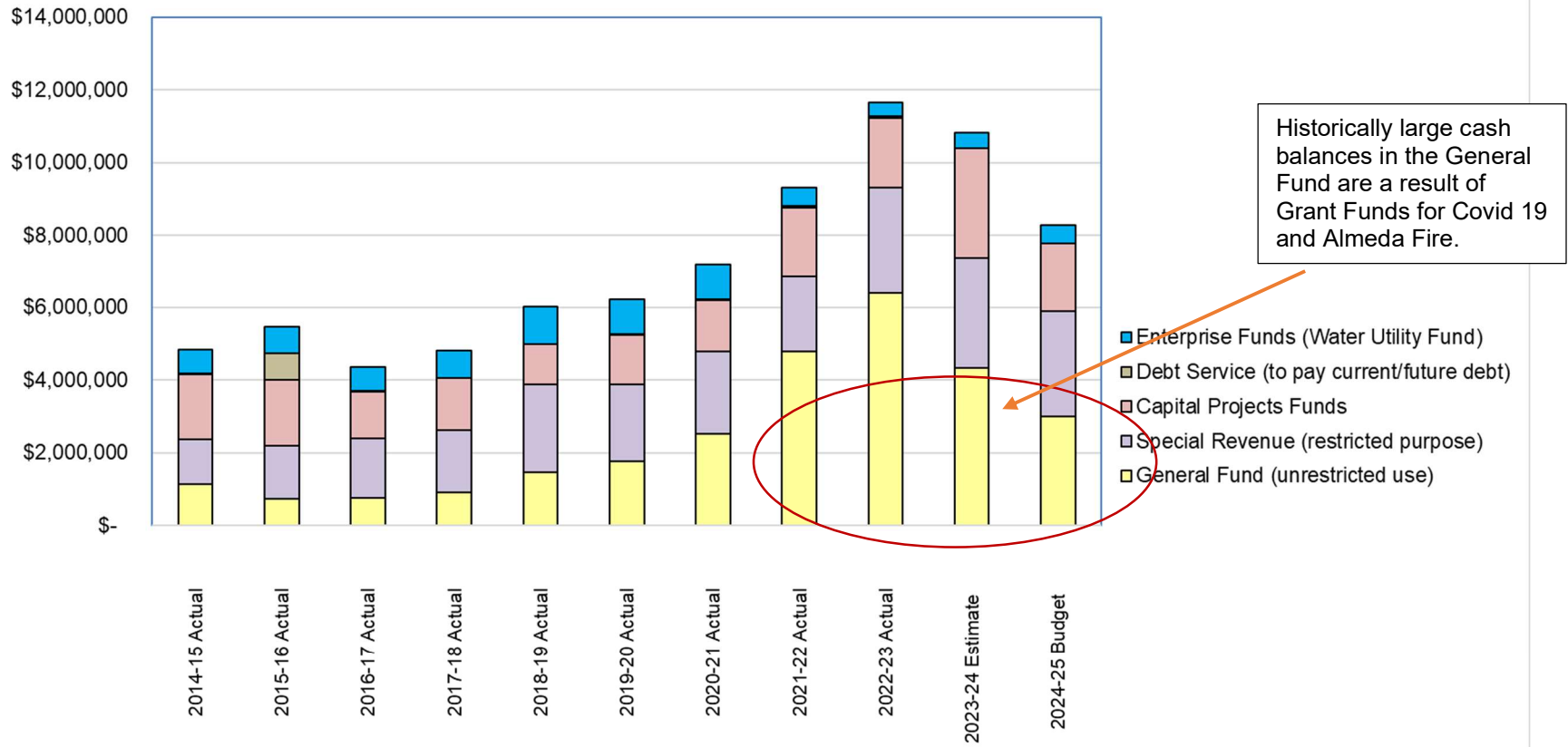
Proposed Budget - Fiscal Year 2024-25

ALL FUNDS

Actuals FY21-22	Actuals FY22-23	Adopted FY23-24	Requirements	Estimated 2023-24	Proposed 2024-25	Approved 2024-25	Adopted 2024-25
2,590,206	3,392,701	3,747,592	Personnel Services	3,541,771	3,869,533	-	-
2,138,672	2,351,315	3,525,830	Materials and Services	2,668,884	2,507,215	-	-
1,899,421	1,400,836	1,539,660	Capital Outlay	356,315	1,515,760	-	-
451,822	451,322	455,522	Debt Service	455,522	355,522	-	-
905,920	458,350	1,292,500	Transfers Out	1,292,500	240,260	-	-
-	-	700,000	Contingency	-	700,000	-	-
9,267,328	11,414,951	7,134,358	Ending Fund Balance	10,818,521	8,199,423	-	-
\$ 17,253,368	\$ 19,469,475	\$ 18,395,462	Grand Total - All Funds	\$ 19,133,513	\$ 17,387,714	\$ -	\$ -
(905,920)	(458,350)	(1,292,500)	Less Interfund Transfers Out	(1,292,500)	(240,260)	-	-
\$ 16,347,448	\$ 19,011,125	\$ 17,102,962	Net Total - All Funds	\$ 17,841,013	\$ 17,147,454	\$ -	\$ -

City of Talent 2024-25 Annual Budget

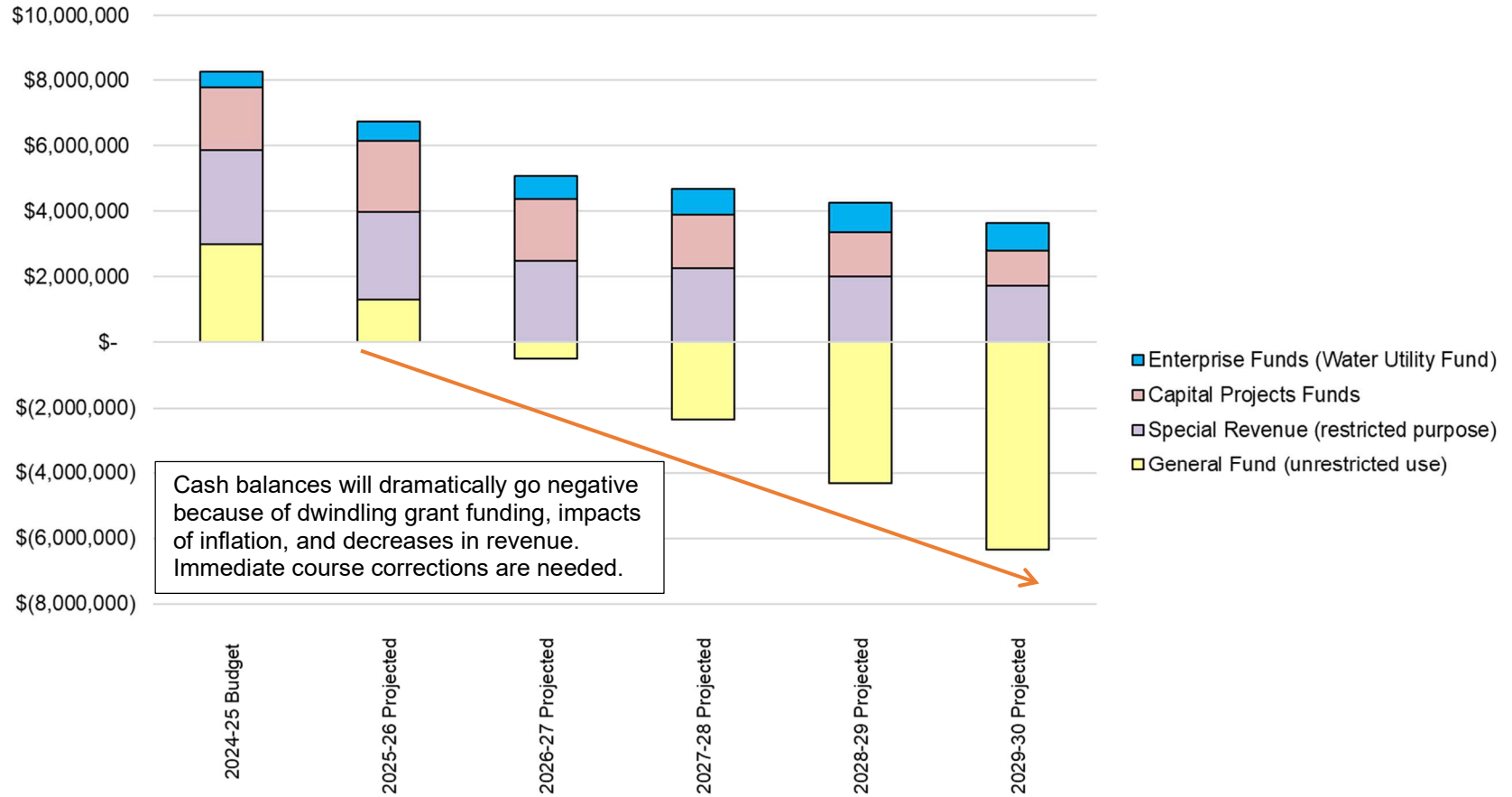
Fund Balance Historical Trends 2014-2025



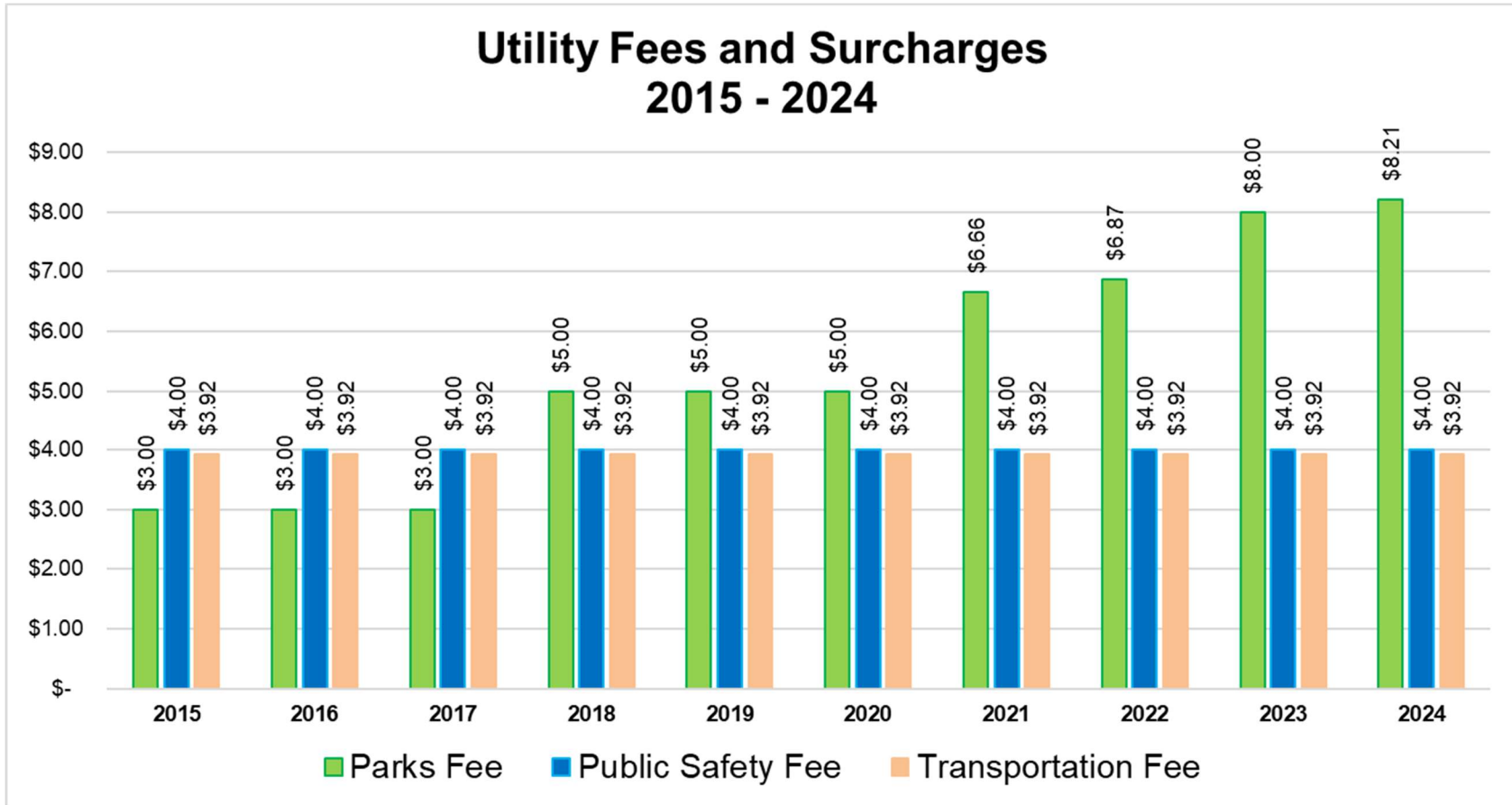
Historically large cash balances in the General Fund are a result of Grant Funds for Covid 19 and Almeda Fire.

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Fund Balance Projected Trends 2024-2030



City of Talent
2024-25 Annual Budget



This graph shows the history of the Parks Fee, Public Safety Fee, and the Transportation Fee. The only fee that is currently slated for an increase is the Parks Fee. That fee will be increased from \$8.21 to \$8.43 in January 2025.

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**INTERFUND TRANSFERS ALL FUNDS
FISCAL YEAR 2024-25**

TRANSFER FROM:	AMOUNT	TRANSFER TO:	AMOUNT
		F0007 - Police Car Lease	18,420
		F0008 - Police Car Lease	18,420
		F0009 - Police Car Lease	18,420
		Total CIP	<u>\$ 55,260</u>
General Fund-Projects	<u>\$ (55,260)</u>		
		P0000 Parks Fund Reserve	60,000
Park Fund-Projects	<u>\$ (60,000)</u>	Total CIP	<u>\$ 60,000</u>
		F0010 - Public Works Truck Lease	15,000
Street/Storm Fund - Projects	<u>\$ (15,000)</u>	Total CIP	<u>\$ 15,000</u>
		W0000 - Water Fund Reserve	110,000
Water Fund Projects	<u>\$(110,000)</u>	Total CIP	<u>110,000</u>
TOTAL TRANSFERS OUT	<u><u>\$(240,260)</u></u>	TOTAL TRANSFERS IN	<u><u>\$ 240,260</u></u>
NET TOTAL BUDGET TRANSFERS			0.00

**City of Talent
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GENERAL FUND

The General Fund accounts for the general administration and financial operations of the City not accounted for in any other fund. Principal sources of revenues are property taxes, fund carryover, franchise fees, and state shared revenues. Expenditures are for primary government operations and the maintenance of City Hall, Town Hall, the Community Center, Historical Society building, and the Depot building.

Revenues

Property Taxes

The current property tax rate for the city is \$3.2316 per \$1,000 of assessed value. Oregon state statutes allow for existing assessed values to increase up to 3.0% per year per property, not to exceed market value. After the Almeda Fire destroyed over a third of the homes in our community and two-thirds of our brick-and-mortar businesses in September 2020, we saw a dip in property tax revenue in FY 2021-22. Since the fire, most of the residential homes have been rebuilt but, the rebuild for commercial has lagged.

Franchise Fees

Franchise fees post fire are expected to meet or exceed pre fire levels in the 2024-25 fiscal year. In addition, many of the City's franchises are raising their rates for customers, which may result in an increase in revenue received by the city. Franchise fees come from Avista, Spectrum/Charter, Pacific Power, Recology, and the city's Water Utility. Even so, Franchise Revenue received by Talent is comparatively low and the franchise rate should be considered for increase as franchise agreements come up for renewal.

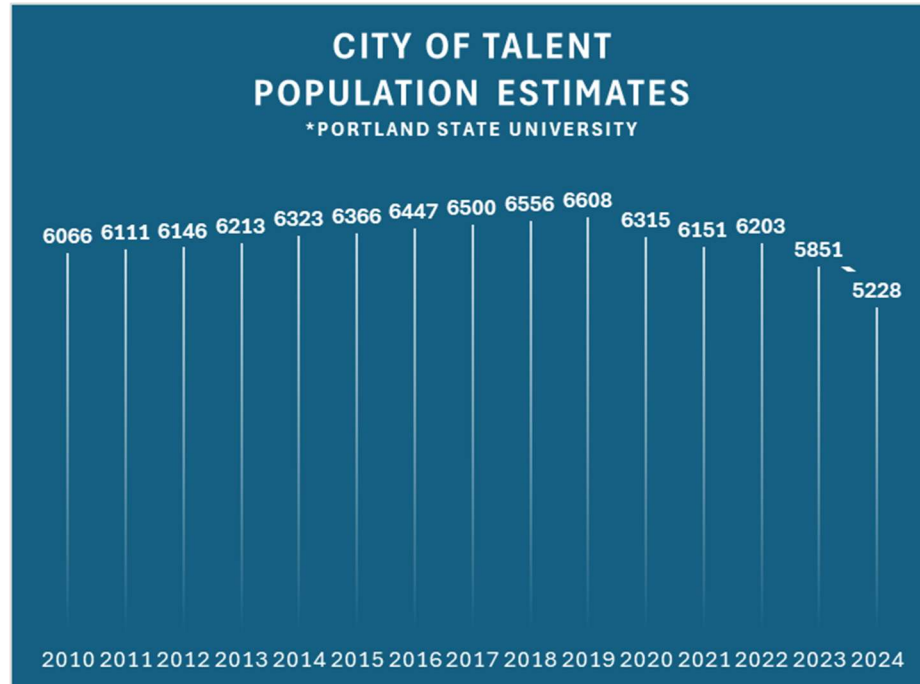
Licenses, Permits & Fees

Licenses, Permits, and Fees consist primarily of services provided by our Community Development Department. It includes business licenses, building permits, fines, impounds, and various administration fees. These revenue sources increased substantially post fire but are expected to slow down to pre-fire levels in the 2024-25 fiscal year.

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Intergovernmental

Intergovernmental consists of state shared revenues/taxes and governmental grants. Most state shared revenues are based off population estimates and how a specific portion of the economy fared in a particular year (liquor sales, cigarette sales, marijuana sales, and general state revenue). State shared revenues/taxes are expected to be lower than pre-fire levels due to low population estimates by Portland State University. Not only are state-shared revenues reduced of the lower population estimate, but the per capita distribution has been reduced for 2024-25. Governmental grants have also decreased to pre-fire levels.



Charges for Service

Charges for service are comprised of rental income and the dedicated Public Safety Surcharge. The City's rental facilities include the Depot building, Town Hall, 105 Market Street (Historical Society), and the Community Center. The City Staff is currently preparing a report on market rental rates and establishing new rental rates for all properties. Fees for the rental of the facilities should be increased to cover the costs of repair and maintenance of those facilities. The Town Hall

City of Talent 2024-25 Annual Budget

is currently not available for rent by the public due to structural issues. The dedicated Public Safety Surcharge was established in FY2008-09 to help fund positions in our Police Department. The amounts collected from the Public Safety Surcharge barely cover the cost of ONE full-time position in the Police department. This Fee for Public Safety has remained unchanged for sixteen years and is needed to be increased in the 2024-25 fiscal year. Management recommends that the City Council reinstate police funding and service options discussions and provide direction in the 2024-25 fiscal year.

Fines & Forfeitures

Fines and Forfeitures are revenue from traffic citations and criminal forfeitures. Since FY21, the City of Talent outsources all fine collection and court duties to Jackson County Justice Court and receives a portion of the revenue received. In 2024-25 this will be evaluated to determine if outsourcing is still of benefit to the City.

Other Income & Reimbursements

Other Income & Reimbursements includes items such as interest earnings, insurance claim proceeds, donations, and non-governmental grants. Interest earnings are expected to stay at higher levels in the 2024-25 fiscal year due to increased rates in the Local Government Investment Pool.

Fund Balance

In addition to being an important source of revenue, the fund balance is an indicator of the health of the fund. The fund balance provides cash flow coverage and allows the city to be more flexible as unexpected costs and opportunities arise. The Government Finance Officers Association recommends that governments maintain, at a minimum, unrestricted budgetary fund balances of no less than two months of regular general fund operating expenditures. Given the decreases in our revenue sources, the high inflation rates we are experiencing, and our desire to continue to provide crucial services to our community, this budget currently has an 8-month balance. It is expected that this balance will go negative in two years without substantial increases in revenue sources and/or large decreases in expenses. The 2024-25 fiscal year will be the time for course correction. Such action is essential if the City of Talent is to continue to offer appropriate levels of services to its citizens.

City of Talent 2024-25 Annual Budget

Expenses

Administration and Finance

Administration provides oversight and direction to ensure that all departments respond to City Council goals, apply policy consistently, and identify key issues that need Council direction. Finance provides support functions for the City, including fiscal planning, utility billing, cash receipts, purchasing, tax collection and auditing, accounts payable, and development and monitoring of the budget.

Significant changes to the Administration and Finance budget this fiscal year are:

- Increase in personnel services cost partially due to union bargaining agreements.
- Decreases in materials and services have been made to cut costs.
- Decrease in capital outlay even though nearly all computer hardware utilized by staff is outdated and past its useful life. Unfortunately, all computer replacements will occur in a reactionary nature rather than in a proactive fashion.

IT services are currently being outsourced to cut costs. Grant expenditures have decreased to pre-pandemic levels. Utility expenses have increased in all areas and the City of Talent's Water Enterprise is now charging itself for water used in all city facilities.

Community Development

The Community Development Department helps guide the physical growth, wildfire recovery, and economic growth of our community. There has been a significant slowdown in activity in the Community Development Department. The management of the Community Development Department is expected to be restructured due to the departure of the Community Development Director. Some tasks have been outsourced to the Rogue Vally Council of Governments until stability within the department is attained.

Police Department

The Police Department continues to represent a significant portion of General Fund expenditures in the proposed budget, specifically due to personnel and equipment costs. The Police Department is now fully staffed as compared to the past few years. The Police Department serves the City of Talent by responding to calls and maintaining public order. They

**City of Talent
2024-25 Annual Budget**

conduct patrols, mediate disputes, investigate crimes, and keep our schools safe by providing a school resource officer to the Phoenix Talent School District.

Total Property Tax Revenue	\$1,526,000
Total Police Department Budget	\$2,127,249

Increases in repair and maintenance of police vehicles are expected to continue to climb due to insufficient replacement of vehicles due to age, mileage and level of disrepair. Many of the vehicles that Talent Police utilize have been donated by other municipalities for the same reasons that Talent cites for the need for replacement. Funding for the lease/purchase of three replacement vehicles is included in this budget.

Records & Public Information

The Records & Public Information department maintains city records, provides support for public meetings, maintains the City’s website and other public engagement efforts, and coordinates city volunteers and events. This department also provides most of the translation and interpretation services for the City.

City Council, Commissions, and Committees

The City Council’s mission is to effectively represent the community members of Talent and provide leadership as the policy-making body of the City. Commissions and Committees provide recommendations to the City Council to guide them in their decision-making. The budget for the City Council includes City Council stipends, a large portion of attorney services, and a Council Discretionary fund. The Council can use their discretionary funds to support commission and committee projects, community projects, or fill an unanticipated need that was not accounted for in the adopted budget.

Various City Facilities

The General Fund covers the maintenance cost of the Depot Building, Town Hall, Community Center, and 105 Market Street (Historical Society). The maintenance expenses include the staff time needed to clean and maintain the building, utilities, taxes, insurance, and expected maintenance and repair needs. These city-owned facilities need significant

City of Talent 2024-25 Annual Budget

maintenance and that is not addressed in the 2024-25 fiscal budget. Those items include and are not limited to roof repairs, gutter cleaning, painting, plaster repairs, floor repairs, and duct cleaning. The Town Hall is in the most need of repair due to structural issues with the foundation as outlined by a structural engineer. The stairs into the Town Hall need repair as well. The recent fire in the building exacerbated the need for a financial plan to rehabilitate the building. Until grant funding or other sources of revenue are obtained, these issues will continue to worsen, and liability to the City of Talent will increase.

Contingency

A contingency line item is money that is set aside for unexpected costs. In this proposed budget, \$250,000 has been placed in contingency. If the funds are needed, the City Council can make a budget amendment on how they'd like to allocate those funds. Due to future funding issues for the General Fund, it is recommended that the contingency be used for emergency purposes only and not for discretionary projects.

Current Unfunded General Fund Line Items (estimates):

- An administrative assistant for the City Manager – 1 FTE - \$75,000+
- A grant writer – 1 FTE or PTE - \$75,000+
- Repair/refurbish City Hall front doors and columns. - \$5,000+
- Carpet cleaning at City Hall (has not been done since building was built) - \$1,000+
- Duct cleaning at City Hall, Police Department and other city owned facilities. This has not been done since before the Alameda Fire. - \$10,000+
- Moss removal from roofs on all city owned facilities. - \$5,000+
- Gutter cleaning at all public facilities. \$20,000+
- Repair or replacement of Police Department carport. - \$10,000 - \$75,000+
- Repair of Police Department shed. \$5,000+
- Police Department “In-Car” camera system. \$18,000
- Computer Hardware such as servers, backups, monitors, keyboards, laptops, and docking stations. \$50,000+
- Engineering report – Town Hall - \$20,000
- Structural repairs – Town Hall – Unknown currently. It is extensive.
- Replacement and/or upgrade to security camera system. \$25,000+

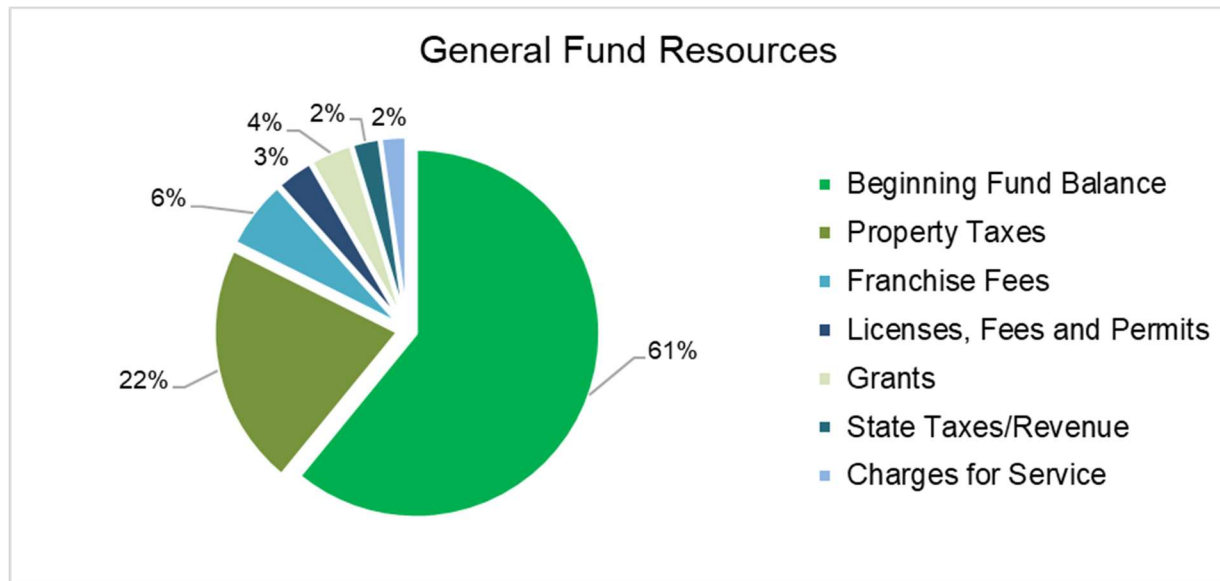
**City of Talent
2024-25 Annual Budget**

- Painting of exteriors and interiors of all City owned buildings. \$100,000+
- Sufficient interfund transfers from the General Fund to pay for General Fund Capital Projects such as police car replacements and the dysfunctional HVAC system at City Hall. \$300,000+
- New planning related studies, such as the proposed amendment to the tree code and the Architectural Review Committee Project. Economic Opportunities Update and other Code Revisions \$50,000+
- Accreditation of the Talent Police Department: creation of a uniform set of “best practices” – \$5,000
- Consulting (Accounting and IT) to assist Finance in changing method of accounting from Cash Basis to Modified Accrual -\$20,000

**City of Talent
2024-25 Annual Budget**

**Resource Summary
For Fiscal Year 2024-25
General Fund by Category**

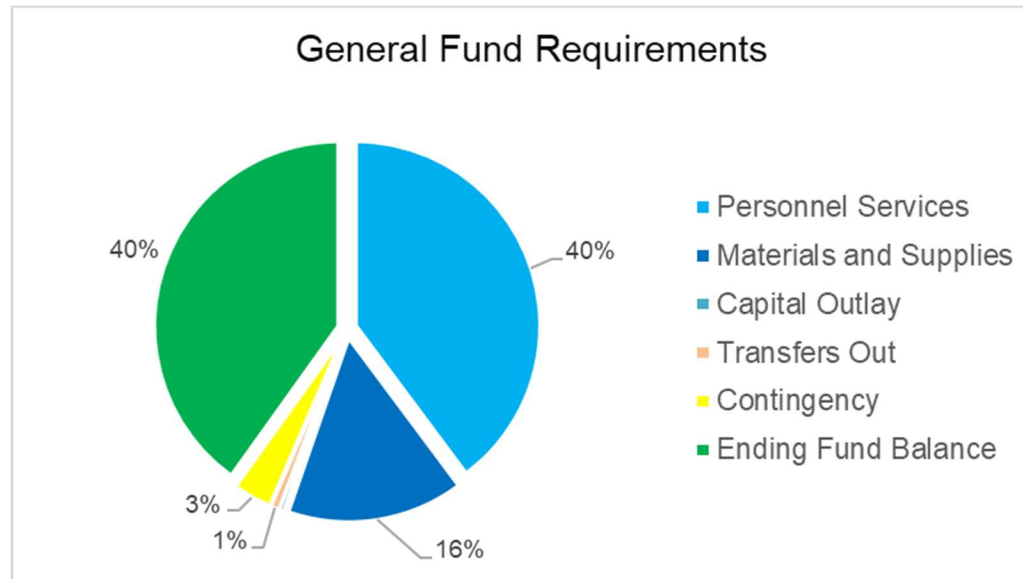
Resources	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Proposed 2024-25
Beginning Fund Balance	2,522,154	4,776,616	5,418,127	4,336,186
Property Taxes	1,310,080	1,376,523	1,512,897	1,526,000
Franchise Fees	420,496	489,224	430,000	430,000
Licenses, Fees and Permits	1,126,077	765,865	460,000	232,000
Grants	1,858,613	2,054,176	1,001,436	262,048
State Taxes/Revenue	204,009	195,991	202,500	171,969
Charges for Service	138,976	171,645	164,963	160,250
Fines & Impounds	70,208	52,894	46,000	52,000
Miscellaneous	177,992	541,663	226,600	164,166
	\$ 7,828,604	\$ 10,424,596	\$ 9,462,523	\$ 7,334,619



**City of Talent
2024-25 Annual Budget**

**Requirements Summary
For Fiscal Year 2024-25
General Fund by Category**

Requirements	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Proposed 2024-25
Personnel Services	1,643,044	2,354,120	2,808,306	2,918,631
Materials and Supplies	1,235,722	1,501,038	2,247,695	1,138,291
Capital Outlay	173,222	72,857	31,000	31,000
Transfers Out	-	115,000	1,200,000	55,260
Contingency	-	-	250,000	250,000
Ending Fund Balance	4,776,616	6,381,581	2,925,551	2,941,437
	\$ 7,828,604	\$ 10,424,596	\$ 9,462,552	\$ 7,334,619



**City of Talent
Fiscal Year 2024-25
General Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
REVENUES AND BEGINNING FUND BALANCE						
2,522,154	4,776,616	5,418,127	10-100-3300	Fund Balance	6,381,582	4,336,186
1,285,283	1,351,337	1,486,897	10-100-4111	Prop Taxes - Current	1,450,000	1,500,000
22,179	23,010	23,000	10-100-4112	Prop Taxes - Delinquent	20,000	23,000
2,618	2,177	3,000	10-100-4113	Prop Tax Interest	2,000	3,000
420,496	489,224	430,000	10-100-4180	Franchise Taxes	400,000	430,000
33,935	29,945	30,000	10-100-4200	Business Licenses	30,000	32,000
546,951	419,962	250,000	10-100-4220	Building Permits	325,000	100,000
80	-	-	10-100-4222	Building Permit Chnge Admin Fee	-	-
450,345	266,582	150,000	10-100-4240	Community Development Fee	175,000	75,000
94,708	49,347	30,000	10-100-4242	Zoning And Subdivision Fees	42,000	25,000
58	29	-	10-100-4245	Bldg Demolition Permit	-	-
-	-	-	10-100-4305	Fema Damage Inventory	2,700	-
-	-	-	10-100-4310	Intergovernmental Revenues	-	2,048
74,619	67,589	75,000	10-100-4320	State Shared Revenue	57,000	50,000
7,536	9,899	7,500	10-100-4321	State Marijuana Tax	8,000	7,215
5,480	4,217	5,000	10-100-4322	State Cigarette Tax	3,000	3,712
116,374	114,286	115,000	10-100-4324	State Liquor Tax	100,000	111,043
-	50,000	-	10-100-4340	State Gov Grants	-	-
1,703,690	1,500,547	898,436	10-100-4341	Large Other Grants	257,000	250,000
-	-	10,000	10-100-4342	Police Overtime Grants	-	10,000
-	75	-	10-100-4344	Police Grants - Other	-	-
-	493,339	90,000	10-100-4365	Municipal Wildfire Grant	30,000	-
-	-	-	10-100-4366	Business Oregon	-	-
-	1,006	8,213	10-100-4400	Charges For Services	2,200	-
128,416	136,873	143,000	10-100-4410	Dedicated Public Safety Surcharge	145,000	150,000
847	2,003	750	10-100-4450	PT CET Administration Fee	-	250
9,713	27,481	11,000	10-100-4452	SDC Administration Fee	7,750	10,000
-	4,283	2,000	10-100-4455	Talent CET Admin Fee	-	-
68,099	50,594	45,000	10-100-4610	Fines	40,000	50,000
1,500	2,300	1,000	10-100-4620	Impound	1,000	2,000
23,011	183,095	152,000	10-100-4700	Interest Earnings	165,000	75,986
3,000	3,000	5,000	10-100-4810	Charter Comm. Rental Income	15,000	3,000
2,385	-	-	10-100-4820	Donations	-	-
-	4,580	-	10-100-4840	Harvest Festival Earned Inc	11,060	11,500
-	-	-	10-100-4842	Harvest Festival Donations	1,075	10,000
-	40	-	10-100-4845	Harvest Festival Merchandise	760	750

**City of Talent
Fiscal Year 2024-25
General Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
REVENUES AND BEGINNING FUND BALANCE						
-	6,190	-	10-100-4850	Tura Loan Principal Payment	-	-
-	-	-	10-100-4862	Insurance Claim Proceeds	15,600	-
133,924	10,215	-	10-100-4870	Small Other Grants	-	-
11,002	8,414	6,000	10-100-4875	CC Transaction Fee	5	6,000
21,000	-	3,000	10-100-4880	Donation To Tree Fund	-	-
609	-	-	10-100-4890	Criminal Forfeitures	-	-
124,785	311,057	30,000	10-100-4899	Miscellaneous Refunds And Reimbursements	-	-
-	-	5,000	10-122-4840	Harvest Festival Earned Inc	-	5,000
16,093	8,101	16,900	10-131-4810	Depot Rental Income	18,744	36,130
(8,765)	-	-	10-131-4899	Depot Misc Refunds And Reimbursements	-	-
-	2,705	1,500	10-132-4810	Town Hall Rental Income	2,320	1,500
-	-	-	10-132-4899	Town Hall Misc Refunds And Reimbursement	-	-
1,100	1,101	1,000	10-133-4810	105 N Market Rental Income	1,567	1,100
1,536	2,271	1,200	10-133-4899	105 N Market Misc Refunds And Reimburse	1,783	1,200
3,845	11,110	8,000	10-134-4810	Community Center Rent	10,255	12,000
-	-	-	10-134-4899	Misc Refunds And Reimbursements	-	-
\$ 7,828,604	\$ 10,424,597	\$ 9,462,524	Total General Fund Revenue		\$ 9,722,401	\$ 7,334,619
PERSONNEL SERVICES EXPENSE - ADMINISTRATION						
221,748	290,166	321,111	10-110-5100	Regular Salaries	296,645	315,536
7	-	-	10-110-5200	Overtime	-	-
5,184	14	-	10-110-5340	Vacation Payout	3,120	-
(419)	-	-	10-110-5400	Fringe Benefits	-	-
17,146	21,890	24,565	10-110-5405	FICA/Medicare	18,577	24,139
53,168	75,043	81,617	10-110-5410	Health Insurance	73,340	74,262
-	-	2,380	10-110-5415	Wellness Program	-	1,386
1,692	3,781	4,080	10-110-5420	HRA Veba	3,494	3,696
1,421	1,712	1,885	10-110-5430	Life & Disability Insurance	1,614	1,708
-	-	1,284	10-110-5435	Oregon Sick	163	1,262
12,990	15,381	19,267	10-110-5440	PERS Employee	14,854	18,932
36,883	44,670	63,484	10-110-5445	PERS Employer	53,391	62,382
228	1,499	4,497	10-110-5450	Workers Compensation	4,574	4,005
2,412	2,768	5,135	10-110-5460	Unemployment	2,088	2,602
-	-	-	10-110-5465	ARPA Personnel Expense	-	-
\$ 352,460	\$ 456,925	\$ 529,305	Total Personnel Expense		\$ 471,860	\$ 509,909

**City of Talent
Fiscal Year 2024-25
General Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
MATERIALS & SERVICES EXPENSE - ADMINISTRATION						
16,397	32,313	60,000	10-110-6100	Attorney Services - General	77,371	18,000
-	360	750	10-110-6110	Attorney Services - Labor	3,079	-
1,424	8,371	7,400	10-110-6120	Audit Services	6,173	4,125
51,464	22,302	30,000	10-110-6130	Business Consulting Services	2,029	30,000
-	-	-	10-110-6150	Construction Services	1,063	-
18,192	10,744	75,000	10-110-6160	Contracted Personnel Services	27,150	40,000
				* Grant Management, Project Management		
236	236	-	10-110-6170	Engineering Services	-	-
22,034	20,532	6,950	10-110-6200	I.T. Support Services	3,000	11,489
6,632	13,835	13,700	10-110-6210	Computer Services & Supplies	12,434	9,601
7,789	7,581	10,000	10-110-6220	Phone Internet & Radio	6,686	10,000
9,809	10,354	-	10-110-6300	Property & Casualty Insurance	-	31,443
23	-	-	10-110-6310	Custodial Services	-	-
113	496	-	10-110-6315	Disposal Services	100	-
8,809	9,522	-	10-110-6320	Energy Utilities	9,492	11,000
920	944	-	10-110-6325	Sewer Utilities	1,000	1,100
-	-	-	10-110-6330	Water Utilities	-	4,376
859	2,678	-	10-110-6335	Repair & Maintenance	4,558	1,500
-	1,500	-	10-110-6340	Lawn & Grounds Maintenance	-	-
1,185	2,378	3,500	10-110-6400	Advertising & Notices	1,000	3,500
584	428	1,000	10-110-6405	Banking Fees	531	750
15,016	12,377	11,300	10-110-6410	Dues, Memberships, & Publications	7,500	11,300
7,884	1,531	2,500	10-110-6420	General Supplies	2,500	2,500
3,201	6,285	3,000	10-110-6425	Office Supplies	2,600	3,000
1,450	2,934	1,500	10-110-6430	Postage	1,500	1,700
2,123	2,169	2,000	10-110-6435	Printing & Binding	500	2,000
59	3,500	3,000	10-110-6440	Travel & Training	1,000	750
222	205	500	10-110-6610	Fuel	-	500
700	549	1,500	10-110-6900	Court Assessments	-	1,500
22,842	133,383	5,000	10-110-6902	Miscellaneous	1,000	5,000
-	116	-	10-110-6905	Loan To Tura	-	-
5,000	251,844	898,436	10-110-6950	Grant Expenditures - Panel Planning Project	460,000	-
436	71	500	10-110-6970	Meeting Expense	723	500
-	10,718	-	10-110-6975	ARPA Materials And Services	-	-
\$ 205,404	\$ 570,252	\$ 1,137,536		Total Materials And Services Expense	\$ 632,989	\$₃₀ 205,634

**City of Talent
Fiscal Year 2024-25
General Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
CAPITAL OUTLAY EXPENSE - ADMINISTRATION						
3,737	15,719	2,000	10-110-7200	Computer Hardware & Software (10 workstations)	20,100	12,000
-	3,160	10,000	10-110-7210	Furniture & Fixtures	1,500	10,000
31,785	1,288	2,000	10-110-7230	Minor Equipment	1,500	2,000
-	-	-	10-110-7300	Vehicles	55	-
\$ 35,522	\$ 20,167	\$ 14,000		Total Capital Outlay	\$ 23,155	\$ 24,000
\$ 593,386	\$ 1,047,344	\$ 1,680,841			\$ 1,128,004	\$ 739,543
PERSONNEL EXPENSE - COMMUNITY DEVELOPMENT						
230,895	267,006	329,911	10-111-5100	Regular Salaries	271,000	248,111
-	639	25	10-111-5310	Comp Time Payoff	100	33
682	11	1,250	10-111-5340	Vacation Payout	2,600	1,000
17,524	20,138	25,240	10-111-5405	FICA/Medicare	17,500	18,993
51,036	70,444	88,085	10-111-5410	Health Insurance	72,000	70,912
-	-	3,080	10-111-5415	Wellness Program	-	1,598
1,987	4,332	5,280	10-111-5420	HRA Veba	4,275	4,260
1,669	1,986	2,439	10-111-5430	Life & Disability Insurance	1,975	1,968
-	-	1,320	10-111-5435	Oregon Sick	-	993
9,535	15,407	19,796	10-111-5440	PERS Employee	16,000	14,896
27,359	43,913	65,881	10-111-5445	PERS Employer	49,000	52,244
355	297	4,620	10-111-5450	Workers Compensation	4,100	3,152
3,277	2,425	5,276	10-111-5460	Unemployment	2,873	2,999
\$ 344,320	\$ 426,597	\$ 552,204		Total Personnel Expense	\$ 441,623	\$ 421,159
MATERIALS AND SERVICES EXPENSE - COMMUNITY DEVELOPMENT						
11,897	28,038	18,000	10-111-6100	Attorney Services - General	17,780	43,000
-	-	250	10-111-6110	Attorney Services - Labor	1,009	-
380	2,891	4,100	10-111-6120	Audit Services	4,000	4,125
3,830	728	160,000	10-111-6130	Business Consulting Services	10,000	25,000
332,581	302,216	250,000	10-111-6140	Building Inspection Services	230,000	175,000
29,811	8,712	20,000	10-111-6160	Contracted Personnel Services	8,000	20,000
4,206	6,900	10,000	10-111-6170	Engineering Services	1,500	10,000
14,608	10,219	-	10-111-6200	I.T. Support Services	10,000	11,489
10,567	10,409	14,200	10-111-6210	Computer Services & Supplies	8,500	5,809
1,451	2,275	1,500	10-111-6220	Phone Internet & Radio	1,500	6,000
2,468	2,746	3,000	10-111-6300	Property & Casualty Insurance	3,000	11,701
-	1,465	-	10-111-6320	Energy Utilities	1,750	-
-	-	-	10-111-6325	Sewer Utilities	200	-

**City of Talent
Fiscal Year 2024-25
General Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
MATERIALS AND SERVICES EXPENSE - COMMUNITY DEVELOPMENT						
2,467	1,893	2,000	10-111-6400	Advertising & Notices	1,500	2,000
1,990	1,132	1,800	10-111-6405	Banking Fees	1,200	1,800
596	-	900	10-111-6410	Dues, Memberships, & Publications	900	900
2,879	859	6,000	10-111-6420	General Supplies	500	6,000
1,773	3,055	1,000	10-111-6425	Office Supplies	3,500	1,000
1,525	1,941	1,900	10-111-6430	Postage	1,900	1,900
1,729	1,172	1,200	10-111-6435	Printing & Binding	500	1,200
450	1,447	1,000	10-111-6440	Travel & Training	-	1,000
120	62	-	10-111-6902	Miscellaneous	-	-
\$ 425,328	\$ 388,159	\$ 496,850	Total Materials And Services Expense		\$ 307,239	\$ 327,925
CAPITAL OUTLAY - COMMUNITY DEVELOPMENT						
-	299	-	10-111-7200	Computer Hardware & Software	900	-
-	-	-	10-111-7210	Furniture & Fixtures	1,600	-
2,175	-	-	10-111-7230	Minor Equipment	-	-
\$ 2,175	\$ 299	\$ -	Total Capital Outlay		\$ 2,500	\$ -
\$ 771,823	\$ 815,055	\$ 1,049,054	Total Community Development Expense		\$ 751,362	\$ 749,084
PERSONNEL EXPENSE - POLICE DEPARTMENT						
450,054	698,553	760,983	10-112-5100	Regular Salaries	838,000	930,862
28,768	35,091	35,862	10-112-5200	Overtime	38,000	40,844
2,792	-	750	10-112-5310	Comp Time Payoff	2,652	4,900
4,143	6,045	2,000	10-112-5315	PD Holiday Payout	6,901	5,000
1,239	1,319	2,000	10-112-5320	Sick Leave Sell Back	1,454	2,000
6,221	3,455	750	10-112-5340	Vacation Payout	1,847	-
192	-	-	10-112-5400	Fringe Benefits	-	-
37,254	56,100	61,340	10-112-5405	Fica/Medicare	55,000	75,282
107,090	161,632	169,780	10-112-5410	Health Insurance	180,000	206,037
3,950	3,000	7,868	10-112-5415	Wellness Program	3,000	5,036
4,004	12,463	15,588	10-112-5420	HRA Veba	14,500	12,828
3,455	5,039	5,839	10-112-5430	Life & Disability Insurance	5,200	5,811
-	-	3,207	10-112-5435	Oregon Sick	-	3,936
25,295	32,883	48,110	10-112-5440	PERS Employee	43,000	59,045
101,528	164,440	210,249	10-112-5445	PERS Employer	210,000	295,107
10,882	8,473	11,229	10-112-5450	Workers Compensation	10,000	12,492
5,615	7,737	12,823	10-112-5460	Unemployment	9,000	9,345
\$ 792,484	\$ 1,196,228	\$ 1,348,379	Total Personnel Expense		\$ 1,418,554	\$ 1,668,525

**City of Talent
Fiscal Year 2024-25
General Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
MATERIALS AND SERVICES EXPENSE - POLICE DEPARTMENT						
1,688	723	3,600	10-112-6100	Attorney Services - General	3,300	9,000
-	-	-	10-112-6110	Attorney Services - Labor	3,800	-
1,203	5,401	3,400	10-112-6120	Audit Services	5,000	4,125
261	31,934	25,000	10-112-6130	Business Consulting Services	-	-
194,124	33,075	25,000	10-112-6160	Contracted Personnel Services	17,000	50,000
9,942	20,043	2,500	10-112-6200	I.T. Support Services	4,000	22,978
7,311	10,437	18,000	10-112-6210	Computer Services & Supplies	21,000	15,920
10,274	12,058	11,000	10-112-6220	Phone Internet & Radio	14,000	14,000
-	65,314	-	10-112-6300	Property & Casualty Insurance	-	57,693
80	298	-	10-112-6315	Disposal Services	500	500
4,821	9,538	8,364	10-112-6320	Energy Utilities	10,000	10,500
345	508	500	10-112-6325	Sewer Utilities	750	800
			10-112-6330	Water Utilities	-	707
1,998	5,081	2,000	10-112-6335	Repair & Maintenance	5,500	3,500
630	764	1,250	10-112-6400	Advertising & Notices	750	1,000
606	1,205	1,500	10-112-6410	Dues, Memberships, & Publications	1,500	1,500
4,733	9,177	12,000	10-112-6420	General Supplies	7,500	12,000
17,730	6,853	10,000	10-112-6421	Emergency Preparedness Supplies	4,800	10,000
1,280	2,435	2,000	10-112-6425	Office Supplies	2,600	2,000
1,594	1,323	1,500	10-112-6430	Postage	1,200	1,500
2,937	2,559	3,000	10-112-6435	Printing & Binding	1,200	3,000
5,841	8,067	7,500	10-112-6440	Travel & Training	8,700	15,000
10,453	10,276	14,000	10-112-6445	Uniforms	5,000	9,000
6,329	25,555	30,000	10-112-6450	Safety Equipment	30,000	30,000
4,200	1,480	4,000	10-112-6455	Ammunition	2,000	4,000
92,807	93,735	105,000	10-112-6460	ECSO	100,000	105,000
1,118	1,007	1,500	10-112-6465	Recruitment	1,340	1,500
13,087	19,661	25,000	10-112-6600	Vehicle Repair & Maintenance	40,000	35,000
18,375	28,005	30,000	10-112-6610	Fuel	28,000	30,000
-	62	500	10-112-6902	Miscellaneous	-	-
-	579	2,000	10-112-6970	Meeting Expense	500	1,500
\$ 413,769	\$ 407,152	\$ 350,114	Total Materials And Services Expense		\$ 319,940	\$ 451,723

**City of Talent
Fiscal Year 2024-25
General Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
CAPITAL OUTLAY - POLICE DEPARTMENT						
-	-	-	10-112-7200	Computer Hardware & Software	1,600	-
-	4,331	5,000	10-112-7210	Furniture & Fixtures	3,720	7,000
122,497	190	-	10-112-7230	Minor Equipment	400	-
12,754	15,864	12,000	10-112-7300	Vehicles	-	-
\$ 135,251	\$ 20,386	\$ 17,000		Total Capital Outlay	\$ 5,720	\$ 7,000
\$ 1,341,504	\$ 1,623,767	\$ 1,715,493		Total Police Expenses	\$ 1,744,214	\$ 2,127,249

Actual 2020-21	Actual 2021-22	Budget 2022-23	Account #	Account Description	Estimated 2022-23	Proposed 2023-24
PERSONNEL EXPENSE - CITY RECORDER AND PUBLIC INFORMATION						
50,671	118,054	161,406	10-113-5100	Regular Salaries	132,000	127,988
-	-	-	10-113-5340	Vacation Payout	3,005	-
3,848	8,873	12,348	10-113-5405	Fica/Medicare	8,100	9,791
8,862	32,237	49,002	10-113-5410	Health Insurance	41,000	39,157
-	-	1,393	10-113-5415	Wellness Program	-	716
336	1,543	2,388	10-113-5420	HRA Veba	2,100	1,908
282	747	1,103	10-113-5430	Life & Disability Insurance	1,000	881
-	-	646	10-113-5435	Oregon Sick	-	512
3,049	5,909	9,684	10-113-5440	PERS Employee	7,600	7,679
8,492	16,457	31,910	10-113-5445	PERS Employer	24,000	25,303
10	29	2,260	10-113-5450	Workers Compensation	2,000	1,625
620	1,010	2,581	10-113-5460	Unemployment	1,400	1,343
\$ 76,170	\$ 184,860	\$ 274,721		Total Personnel Expense	\$ 222,205	\$ 216,903

MATERIALS AND SERVICES EXPENSE - CITY RECORDER AND PUBLIC INFORMATION						
480	-	3,600	10-113-6100	Attorney Services - General	1,300	9,000
-	-	250	10-113-6110	Attorney Services - Labor	-	-
740	899	6,000	10-113-6160	Contracted Personnel Services	16,000	-
-	66	-	10-113-6200	I.T. Support Services	-	7,659
88	1,000	6,000	10-113-6210	Computer Services & Supplies	5,600	3,873
-	-	-	10-113-6220	Phone Internet & Radio	500	-
14,750	28,899	17,500	10-113-6400	Advertising & Notices	13,000	17,500
-	-	100	10-113-6410	Dues, Memberships, & Publications	-	100
100	779	1,200	10-113-6420	General Supplies	1,300	1,200

**City of Talent
Fiscal Year 2024-25
General Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
MATERIALS AND SERVICES EXPENSE - CITY RECORDER AND PUBLIC INFORMATION						
168	845	750	10-113-6425	Office Supplies	750	750
-	572	1,500	10-113-6435	Printing & Binding	750	1,500
-	-	2,000	10-113-6440	Travel & Training	750	2,000
2,806	-	500	10-113-6902	Miscellaneous	1,500	500
-	3,594	5,000	10-113-6970	Meeting Expense	4,000	5,000
\$ 19,132	\$ 36,654	\$ 44,400	Total Materials And Services Expense		\$ 45,450	\$ 49,082
CAPITAL OUTLAY - CITY RECORDER AND PUBLIC INFORMATION						
224	4,946	-	10-113-7200	Computer Hardware & Software	6,000	-
-	3,160	-	10-113-7210	Furniture & Fixtures	-	-
\$ 224	\$ 8,106	\$ -	Total Capital Outlay		\$ 6,000	\$ -
\$ 95,526	\$ 229,619	\$ 319,121	Total City Recorder And Public Information		\$ 273,655	\$ 265,985
PERSONNEL EXPENSE - CITY COUNCIL						
10,613	10,822	10,800	10-121-5100	Regular Salaries	15,000	10,800
813	828	826	10-121-5405	FICA/Medicare	1,300	826
-	-	43	10-121-5435	Life & Disability Insurance	-	43
90	90	90	10-121-5440	PERS Employee	100	90
251	251	297	10-121-5445	PERS Employer	300	297
22	20	151	10-121-5450	Workers Compensation	145	137
165	156	173	10-121-5460	Unemployment	221	173
\$ 11,953	\$ 12,167	\$ 12,380	Total Personnel Expense		\$ 17,066	\$ 12,366
MATERIALS AND SERVICES EXPENSE - CITY COUNCIL						
9,380	817	22,000	10-121-6100	Attorney Services - General	3,900	27,000
5,354	-	5,000	10-121-6130	Business Consulting Services	-	-
558	8,175	1,500	10-121-6210	Computer Services & Supplies	2,000	1,500
149	164	180	10-121-6300	Property & Casualty Insurance	175	180
-	264	150	10-121-6400	Advertising & Notices	-	150
132	109	300	10-121-6410	Dues, Memberships, & Publications	-	300
-	-	500	10-121-6415	Events & Meetings	-	500
90	-	-	10-121-6425	Office Supplies	-	-
152	-	-	10-121-6435	Printing & Binding	-	-
-	38	500	10-121-6440	Travel & Training	-	500
21,800	10,800	17,900	10-121-6505	Council Discretionary	-	-
257	62	500	10-121-6902	Miscellaneous	750	500
2,156	1,000	3,500	10-121-6970	Meeting Expense	1,900	3,500
\$ 40,027	\$ 21,429	\$ 52,030	Total Materials And Services Expense		\$ 8,725	\$ 34,130

**City of Talent
Fiscal Year 2024-25
General Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
CAPITAL OUTLAY - CITY COUNCIL						
-	214	-	10-121-7200	Computer Hardware/Software	-	-
50	23,685	-	10-121-7230	Minor Equipment	-	-
\$ 50	\$ 23,899	\$ -		Total Capital Outlay	\$ -	\$ -
\$ 52,030	\$ 57,495	\$ 64,410		Total City Council Expense	\$ 25,791	\$ 46,496
MATERIALS AND SERVICES EXPENSE - COMMITTEES AND COMMISSIONS						
430	-	-	10-122-6500	Council Discret. -Architectural Review	-	500
59	-	500	10-122-6501	Council Discret. - Together For Talent	500	500
2,018	(124)	3,850	10-122-6502	Council Discret - Tpac	2,000	500
-	-	500	10-122-6503	Council Discret. - Tstc	500	500
6	66	750	10-122-6504	Council Discret. - Planning Comm	750	500
6	1,999	500	10-122-6505	Council Discret. - Parks Comm	500	500
-	-	500	10-122-6506	Council Discret. - Economic Dev	500	500
25,186	20,982	500	10-122-6509	Urban Forestry	1,225	500
350	700	4,000	10-122-6510	Harvest Festival Entertainment	6,700	4,000
1,909	2,445	6,000	10-122-6515	Harvest Festival Supplies	7,428	6,000
-	957	-	10-122-6902	Miscellaneous	512	-
\$ 29,964	\$ 27,025	\$ 17,100		Total Materials And Services Expense	\$ 20,615	\$ 14,000
\$ 29,964	\$ 27,025	\$ 17,100		Total Committees And Commissions	\$ 20,615	\$ 14,000
PERSONNEL EXPENSE - DEPOT BUILDING						
254	1,269	1,444	10-131-5100	Regular Salaries	1,205	1,501
-	-	5	10-131-5310	Comp Time Payoff	-	7
-	56	50	10-131-5340	Vacation Payout	-	-
19	100	111	10-131-5405	Fica/Medicare	70	115
44	343	422	10-131-5410	Health Insurance	355	380
-	-	-	10-131-5415	Wellness Program	-	9
2	18	24	10-131-5420	Hra Veba	19	24
1	8	11	10-131-5430	Life And Disability Insurance	9	11
-	-	6	10-131-5435	Oregon Sick	-	6
15	73	87	10-131-5440	Pers Employee	77	90
47	227	287	10-131-5445	Pers Employer	236	298
0	0	20	10-131-5450	Workers Compensation	18	19
4	10	23	10-131-5460	Unemployment	13	17
\$ 387	\$ 2,104	\$ 2,490		Total Personnel Expense	\$ 2,002	\$₃₆ 2,478

**City of Talent
Fiscal Year 2024-25
General Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
MATERIALS AND SERVICES EXPENSE - DEPOT BUILDING						
-	-	-	10-131-6100	Attorney Services - General	-	-
2,200	500	-	10-131-6160	Contracted Personnel Services	-	-
-	-	-	10-131-6210	Computer Services & Supplies	-	-
-	-	-	10-131-6220	Phone Internet & Radio	-	-
1,043	1,188	1,300	10-131-6300	Property & Casualty Insurance	1,261	1,621
5,111	5,159	5,200	10-131-6305	Property Taxes	5,299	5,200
-	-	-	10-131-6310	Custodial Services	-	-
3,883	1,041	5,200	10-131-6320	Energy Utilities	-	-
743	1,155	900	10-131-6325	Sewer Utilities	720	-
833	-	1,200	10-131-6330	Water Utilities	53	-
87	3,153	10,000	10-131-6335	Repair & Maintenance	9,700	3,000
-	-	-	10-131-6340	Lawn & Grounds Maintenance	-	-
10	319	1,000	10-131-6420	General Supplies	123	1,000
\$ 13,909	\$ 12,515	\$ 24,800	Total Materials And Services Expense		\$ 17,156	\$ 10,821
\$ 14,296	\$ 14,619	\$ 27,290	Total Depot Building Expense		\$ 19,158	\$ 13,298
PERSONNEL EXPENSE - TOWN HALL						
8,470	4,870	5,697	10-132-5100	Regular Salaries	4,609	11,758
365	110	66	10-132-5200	Overtime	66	111
-	-	-	10-132-5300	Accrued Leave Payouts	-	-
64	10	10	10-132-5310	Comp Time Payoff	11	16
-	-	-	10-132-5320	Sick Leave Sell Back	-	-
-	-	-	10-132-5330	Vacation Sell Back	-	-
246	56	100	10-132-5340	Vacation Payout	106	-
-	-	-	10-132-5400	Fringe Benefits	-	-
689	380	442	10-132-5405	Fica/Medicare	266	909
2,556	1,489	1,715	10-132-5410	Health Insurance	1,373	3,608
-	-	-	10-132-5415	Wellness Program	-	86
97	81	108	10-132-5420	Hra Veba	79	228
81	43	50	10-132-5430	Life & Disability Insurance	38	106
-	-	23	10-132-5435	Oregon Sick	-	48
545	283	346	10-132-5440	Pers Employee	285	713
1,608	811	1,142	10-132-5445	Pers Employer	880	2,350
3	1	81	10-132-5450	Workers Compensation	71	151
112	57	92	10-132-5460	Unemployment	54	161
\$ 14,835	\$ 8,192	\$ 9,873	Total Personnel Expense		\$ 7,838	\$ 20,244

**City of Talent
Fiscal Year 2024-25
General Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
MATERIALS AND SERVICES EXPENSE - TOWN HALL						
-	-	-	10-132-6160	Contracted Personnel Services	723	-
1,820	2,200	2,000	10-132-6220	Phone Internet & Radio	2,100	2,200
2,548	2,908	3,200	10-132-6300	Property & Casualty Insurance	3,105	5,042
2,977	4,926	4,025	10-132-6320	Energy Utilities	5,141	5,200
530	560	600	10-132-6325	Sewer Utilities	600	600
-	-	-	10-132-6330	Water Utilities	-	1,616
370	153	1,000	10-132-6335	Repair & Maintenance	400	1,000
420	622	750	10-132-6420	General Supplies	600	750
\$ 8,665	\$ 12,198	\$ 11,575	Total Materials And Services Expense		\$ 12,669	\$ 16,408
\$ 23,500	\$ 20,390	\$ 21,448	Total Town Hall Expenses		\$ 20,507	\$ 36,652
PERSONNEL EXPENSE - HISTORICAL SOCIETY BUILDING						
1,796	2,616	2,608	10-133-5100	Regular Salaries	2,136	2,738
48	45	44	10-133-5200	Overtime	25	75
7	2	5	10-133-5310	Comp Time Payoff	5	7
26	56	50	10-133-5340	Vacation Payout	51	-
141	204	203	10-133-5405	Fica/Medicare	120	216
504	785	805	10-133-5410	Health Insurance	654	798
-	-	29	10-133-5415	Wellness Program	-	19
19	43	50	10-133-5420	Hra Veba	36	50
16	22	23	10-133-5430	Life & Disability Insurance	18	23
-	-	11	10-133-5435	Oregon Sick	10	11
112	152	159	10-133-5440	Pers Employee	134	169
343	445	525	10-133-5445	Pers Employer	423	557
0	1	37	10-133-5450	Workers Compensation	33	36
23	29	42	10-133-5460	Unemployment	25	35
\$ 3,034	\$ 4,401	\$ 4,594	Total Personnel Expense		\$ 3,670	\$ 4,735
MATERIALS AND SERVICES EXPENSE - HISTORICAL SOCIETY BUILDING						
743	853	925	10-133-6300	Property & Casualty Insurance	900	1,196
1,563	2,143	1,840	10-133-6320	Energy Utilities	2,832	2,900
275	287	300	10-133-6325	Sewer Utilities	303	330
-	-	-	10-133-6330	Water Utilities	-	313
-	535	2,500	10-133-6335	Repair & Maintenance	1,500	1,500
-	121	125	10-133-6420	General Supplies	-	125
\$ 2,581	\$ 3,939	\$ 5,690	Total Materials And Services Expense		\$ 5,535	\$₃₈ 6,365
\$ 5,615	\$ 8,340	\$ 10,284	Total Historical Society Building Expense		\$ 9,205	\$ 11,100

**City of Talent
Fiscal Year 2024-25
General Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
PERSONNEL EXPENSE - COMMUNITY CENTER BUILDING						
7,850	15,826	20,350	10-134-5100	Regular Salaries	19,120	15,388
312	220	152	10-134-5200	Overtime	116	255
50	19	18	10-134-5310	Comp Time Payoff	2	29
195	56	175	10-134-5340	Vacation Payout	187	-
633	1,211	1,570	10-134-5405	Fica/Medicare	1,137	1,199
2,350	4,922	6,267	10-134-5410	Health Insurance	5,832	4,653
PERSONNEL EXPENSE - COMMUNITY CENTER BUILDING						
-	-	-	10-134-5415	Wellness Program	-	110
89	327	414	10-134-5420	Hra Veba	366	294
75	149	192	10-134-5430	Life & Disability Insurance	173	136
-	-	53	10-134-5435	Oregon Sick	-	55
502	930	1,231	10-134-5440	Pers Employee	1,157	940
1,474	2,613	4,057	10-134-5445	Pers Employer	3,527	3,099
2	5	287	10-134-5450	Workers Compensation	253	199
106	185	328	10-134-5460	Unemployment	246	207
\$ 13,639	\$ 26,465	\$ 35,093		Total Personnel Expense	\$ 32,116	\$ 26,565
MATERIALS AND SERVICES EXPENSE - COMMUNITY CENTER BUILDING						
1,286	-	500	10-134-6210	Computer Services & Supplies	-	500
1,841	1,620	1,800	10-134-6220	Phone Internet & Radio	1,500	1,800
3,484	3,982	4,250	10-134-6300	Property & Casualty Insurance	4,200	4,250
2,706	2,914	3,000	10-134-6320	Energy Utilities	2,600	3,000
383	438	450	10-134-6325	Sewer Utilities	600	620
-	-	-	10-134-6330	Water Utilities	-	2,498
3,396	7,698	4,000	10-134-6335	Repair & Maintenance	10,000	4,000
-	750	-	10-134-6340	Lawn & Grounds Maintenance	-	-
173	1,444	400	10-134-6420	General Supplies	750	400
-	-	-	10-134-6650	Security And Fire Alarm	-	2,000
\$ 13,269	\$ 18,846	\$ 14,400		Total Materials And Services Expense	\$ 19,650	\$ 19,068
\$ 26,908	\$ 45,311	\$ 49,493	\$ -	Total Community Center Building Expense	\$ 51,766	\$ 45,634

PERSONNEL EXPENSE - CITY HALL BUILDING

14,527	13,004	13,010	10-135-5100	Regular Salaries	12,447	13,576
617	227	152	10-135-5200	Overtime	150	255
-	-	-	10-135-5300	Accrued Leave Payouts	-	39
107	19	18	10-135-5310	Comp Time Payoff	20	29

**City of Talent
Fiscal Year 2024-25
General Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
PERSONNEL EXPENSE - CITY HALL BUILDING						
-	-	-	10-135-5330	Vacation Sell Back	187	-
414	112	175	10-135-5340	Vacation Payout	-	-
1,180	1,005	1,008	10-135-5405	Fica/Medicare	744	1,060
4,364	4,011	4,003	10-135-5410	Health Insurance	3,766	4,083
-	-	-	10-135-5415	Wellness Program	-	97
165	249	258	10-135-5420	Hra Veba	228	258
139	119	120	10-135-5430	Life & Disability Insurance	109	120
-	-	53	10-135-5435	Oregon Sick	-	55
935	761	791	10-135-5440	Pers Employee	762	832
2,760	2,164	2,606	10-135-5445	Pers Employer	2,338	2,740
5	4	185	10-135-5450	Workers Compensation	163	176
191	153	211	10-135-5460	Unemployment	154	182
\$ 25,404	\$ 21,828	\$ 22,587	Total Personnel Expense		\$ 21,068	\$ 23,462
MATERIALS AND SERVICES - CITY HALL BUILDING						
-	189	-	10-135-6160	Contracted Personnel Services	-	-
69	385	500	10-135-6300	Property & Casualty Insurance	500	-
800	-	-	10-135-6310	Custodial Services	-	-
-	129	1,000	10-135-6335	Repair And Maintenance	18,500	1,000
-	-	-	10-135-6650	Security And Fire Alarm	-	1,458
\$ 869	\$ 702	\$ 1,500	Total Materials And Services Expense		\$ 19,000	\$ 2,458
\$ 26,272	\$ 22,531	\$ 24,087	Total City Hall Building Expenses		\$ 40,068	\$ 25,920
PERSONNEL EXPENSE - POLICE DEPARTMENT BUILDING						
4,825	8,569	9,645	10-136-5100	Regular Salaries	8,500	7,125
175	87	72	10-136-5200	Overtime	29	109
27	6	10	10-136-5310	Comp Time Payoff	11	15
-	-	-	10-136-5330	Vacation Sell Back	104	-
104	56	100	10-136-5340	Vacation Payout	-	-
386	655	744	10-136-5405	Fica/Medicare	517	555
1,461	2,710	2,986	10-136-5410	Health Insurance	2,707	2,146
-	-	-	10-136-5415	Wellness Program	-	51
55	174	196	10-136-5420	Hra Veba	170	136
46	82	91	10-136-5430	Life & Disability Insurance	80	63
-	-	39	10-136-5435	Oregon Sick	-	29

**City of Talent
Fiscal Year 2024-25
General Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
PERSONNEL EXPENSE - POLICE DEPARTMENT BUILDING						
307	498	584	10-136-5440	Pers Employee	533	435
905	1,410	1,923	10-136-5445	Pers Employer	1,626	1,433
1	2	136	10-136-5450	Workers Compensation	120	92
65	104	156	10-136-5460	Unemployment	114	95
\$ 8,358	\$ 14,354	\$ 16,681		Total Personnel Expense	\$ 14,511	\$ 12,284
MATERIALS AND SERVICES - POLICE DEPARTMENT BUILDING						
61,038	2,167	90,000	10-136-6300	Property & Casualty Insurance	87,359	-
23	-	500	10-136-6310	Custodial Services	-	-
39	-	200	10-136-6315	Disposal Services	-	-
1,556	-	-	10-136-6320	Energy Utilities	-	-
131	-	500	10-136-6325	Sewer Utilities	-	-
18	-	500	10-136-6335	Repair & Maintenance	-	-
-	-	-	10-136-6650	Security And Fire Alarm	-	677
\$ 62,805	\$ 2,167	\$ 91,700		Total Materials And Services Expense	\$ 87,359	\$ 677
\$ 71,163	\$ 16,521	\$ 108,381		Total Police Department Bldg Expense	\$ 101,870	\$ 12,961
TRANSFERS OUT TO OTHER FUNDS - NON DEPARTMENTAL						
-	115,000	1,200,000	10-800-9005	To CIP Fund	1,200,000	55,260
-	-	-	10-800-9010	To Parks Fund	-	-
-	-	-	10-800-9030	To West Valley View Ds Fund	-	-
\$ -	\$ 115,000	\$ 1,200,000		Total Transfers Out To Other Funds	\$ 1,200,000	\$ 55,260
UNALLOCATED FUNDS - NON DEPARTMENTAL						
-	-	250,000	10-900-9500	Contingency	-	250,000
4,776,616	6,381,582	2,925,552	10-900-9900	Unappropriated Ending Fund Balance	4,336,186	2,941,437
\$ 4,776,616	\$ 6,381,582	\$ 3,175,552		Total Unallocated Funds	\$ 4,336,186	\$ 3,191,437
\$ 4,776,616	\$ 6,496,582	\$ 4,375,552		Total Non Departmental	\$ 5,536,186	\$ 3,246,697
\$ 7,828,604	\$ 10,424,597	\$ 9,462,524		Total General Fund Resources	\$ 9,722,401	\$ 7,334,619
\$ 7,828,604	\$ 10,424,597	\$ 9,462,524		Total General Fund Requirements	\$ 9,722,401	\$ 7,334,619

**City of Talent
2024-25 Annual Budget**

PARKS FUND

The Parks Fund, supported by the Parks Utility fee, provides the maintenance for City parks and open spaces, and supports capital improvement projects and park acquisitions.

The City cares for 36+ acres of parks that include neighborhood parks, our skate park, the Bear Creek Greenway, Wagner Creek Greenway, various pocket parks, and potential sites of future parks. It is the City's goal that every household in Talent will be within a quarter mile of a park or green space.

To help attain our goal, the Parks Master Plan was adopted in September 2020. The Master Plan is used to prioritize and implement park-related projects over the next twenty years. Included with the Master Plan is a financial analysis that lays out a funding strategy for the plan. Based on that analysis, the Parks Utility Fee was increased to \$8.00 per month in January 2023.

Since the implementation of the Parks Master Plan, staff has found that the cost of materials and labor have increased significantly from the plan's cost estimates and revenues are not keeping up with expenses. Supply chain issues and prices are still problematic. In the 2024-25 fiscal year, Talent's parks will be paying for water that is used in all parks. This helps keep the expenses accurate within the funds and to keep the Water Fund from subsidizing other funds by not charging for water use within the City of Talent.

In the fiscal year 2024-25, our focus is on:

- Finding efficiencies to keep expenses at a minimum.
- Focus on finding solutions or increasing revenue sources to keep in step with rising costs.
- Utilize grant opportunities whenever possible to help defray the cost of capital projects.
- Maintaining weeds and vegetation to reduce fire risk.
- Resurfacing the skate park (through the capital improvement fund and possible grants).

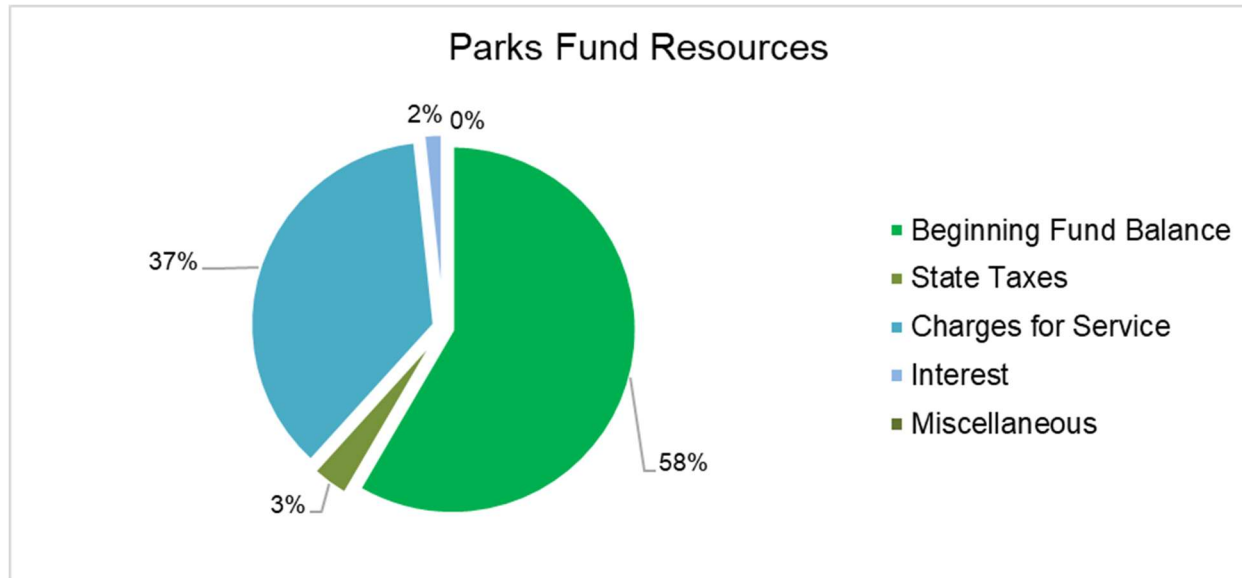
Current Unfunded Parks Fund Line Items:

- An additional FTE (33%) in the Parks Fund
- Sufficient Interfund Transfers from Parks Fund to Capital Improvement Fund to pay for Parks Capital Projects.

**City of Talent
2024-25 Annual Budget**

**Resource Summary
For Fiscal Year 2024-25
Parks Fund by Category**

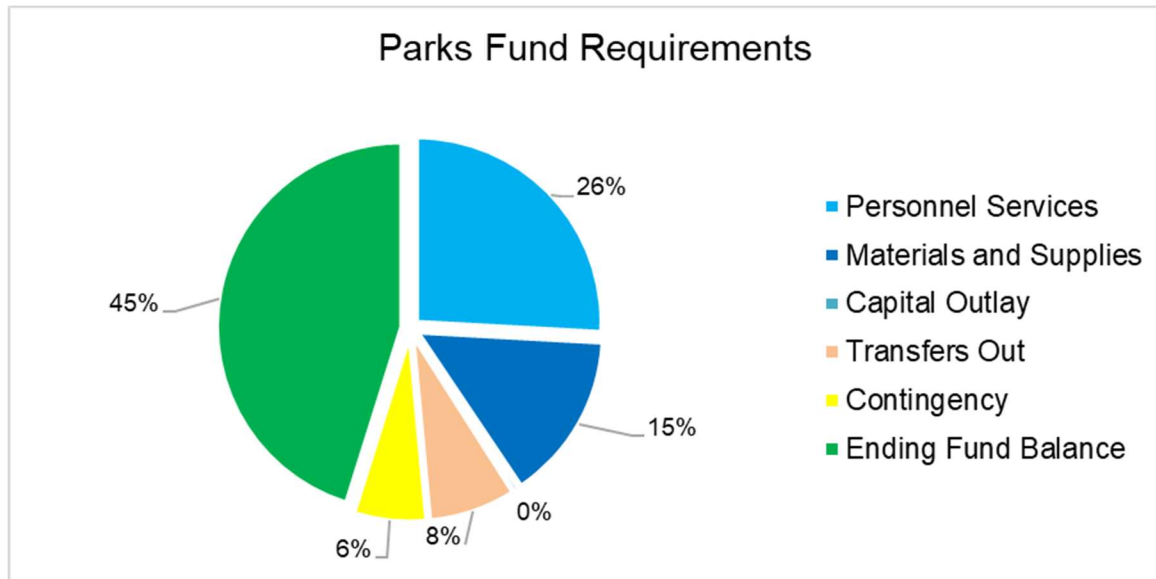
Resources	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Proposed 2024-25
Beginning Fund Balance	329,423	348,476	327,217	463,163
State Taxes	30,810	36,499	26,600	26,199
Charges for Service	214,483	254,182	240,000	290,000
Donations	20	-	-	-
Interest	2,020	10,181	8,000	13,444
Miscellaneous	-	-	8,213	-
	\$ 576,756	\$ 649,338	\$ 610,030	\$ 792,806



**City of Talent
2024-25 Annual Budget**

**Requirements Summary
For Fiscal Year 2024-25
Parks Fund by Category**

Requirements	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Proposed 2024-25
Personnel Services	133,030	176,116	197,364	205,132
Materials and Supplies	49,188	56,482	84,635	116,677
Capital Outlay	915	2,739	4,645	3,000
Transfers Out	45,000	51,000	-	60,000
Contingency	-	-	50,000	50,000
Ending Fund Balance	348,621	362,999	273,386	357,998
	\$ 576,756	\$ 649,338	\$ 610,030	\$ 792,806



City of Talent
Fiscal Year 2024-25
Parks Fund

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25	
REVENUES AND BEGINNING FUND BALANCE							
329,423	348,476	327,217	22-100-3300	Fund Balance	362,999	463,163	
1,962	1,949	2,000	22-100-4126	Transient Room Tax	1,253	2,000	
23,955	30,029	20,000	22-100-4321	Local Marijuana Tax	23,910	20,000	
4,891	4,519	4,600	22-100-4330	State Highway Gas Tax	4,296	4,199	
214,483	254,182	240,000	22-100-4422	Park Utility Fee	285,000	290,000	
2,020	10,181	8,000	22-100-4700	Interest Earnings	15,781	13,444	
-	-	8,213	22-100-4899	Miscellaneous Refunds And Reimbursements	-	-	
\$ 576,754	\$ 649,336	\$ 610,030	Total Revenues & Beginning Fund Balance			\$ 693,239	\$ 792,806
PERSONNEL SERVICES EXPENSE							
76,700	106,103	111,501	22-201-5100	Regular Salaries	89,045	114,136	
2,631	3,930	2,800	22-201-5200	Overtime	2,120	4,267	
417	389	65	22-201-5310	Comp Time Payoff	197	179	
1,618	1,613	1,984	22-201-5340	Vacation Payout	2,246	1,334	
6,124	8,435	8,749	22-201-5405	FICA/Medicare	5,246	9,072	
22,149	28,372	33,585	22-201-5410	Health Insurance	26,333	34,045	
-	-	1,267	22-201-5415	Wellness Program	-	787	
835	1,571	2,172	22-201-5420	HRA Veba	1,529	2,100	
701	729	1,010	22-201-5430	Life & Disability Insurance	773	977	
-	-	457	22-201-5435	Oregon Sick	-	474	
4,764	5,742	6,862	22-201-5440	PERS Employee	5,541	7,115	
14,848	17,000	23,481	22-201-5445	PERS Employer	18,149	27,659	
1,290	1,011	1,602	22-201-5450	Workers Compensation	1,405	1,507	
956	1,222	1,829	22-201-5460	Unemployment	1,075	1,478	
\$ 133,030	\$ 176,116	\$ 197,364	Total Personnel Services			\$ 153,659	\$ 205,132
MATERIALS & SERVICES EXPENSE							
203	-	300	22-201-6100	Attorney Services - General	-	4,500	
127	418	-	22-201-6120	Audit Services	523	4,125	
87	4	5,000	22-201-6130	Business Consulting Services	-	5,000	
360	450	6,000	22-201-6160	Contracted Personnel Services	5,870	4,000	
-	-	-	22-201-6170	Engineering Services	1,000	-	
5,074	4,323	2,000	22-201-6200	I.T. Support Services	150	3,830	
1,599	1,409	3,500	22-201-6210	Computer Services & Supplies	3,000	3,290	
1,003	1,249	1,400	22-201-6220	Phone, Internet & Radio	2,000	1,800	

City of Talent
Fiscal Year 2023-24
Parks Fund

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
MATERIALS & SERVICES EXPENSE						
4,840	5,473	6,500	22-201-6300	Property & Casualty Insurance	6,382	14,133
2,056	1,917	3,000	22-201-6315	Disposal Services	1,472	2,000
3,198	4,711	4,135	22-201-6320	Energy Utilities	6,094	4,200
1,506	1,544	1,850	22-201-6325	Sewer Utilities	1,800	2,000
-	-	-	22-201-6330	Water Utilities	-	17,049
6,213	10,402	10,000	22-201-6335	Repair & Maintenance	17,456	10,000
12,811	12,811	20,000	22-201-6340	Lawn & Grounds Maintenance	5,000	20,000
-	88	100	22-201-6400	Advertising & Notices	-	100
4,271	6,846	12,000	22-201-6420	General Supplies	12,000	12,000
5	99	-	22-201-6425	Office Supplies	-	-
472	224	600	22-201-6435	Printing & Binding	-	300
45	155	800	22-201-6440	Travel & Training	120	800
847	572	1,200	22-201-6445	Uniforms	1,200	1,200
206	240	750	22-201-6450	Safety Equipment	750	750
2,628	2,970	5,000	22-201-6610	Fuel	5,100	5,100
1,637	578	500	22-201-6900	Miscellaneous	400	500
\$ 49,188	\$ 56,482	\$ 84,635	Total Materials & Services		\$ 70,317	\$ 116,677
\$ 182,218	\$ 232,598	\$ 281,999	Total Expenditures		\$ 223,976	\$ 321,809
CAPITAL OUTLAY						
-	40	-	22-201-7200	Computer Hardware & Software	-	-
915	2,699	4,645	22-201-7230	Minor Equipment	6,100	3,000
\$ 915	\$ 2,739	\$ 4,645	Total Capital Outlay		\$ 6,100	\$ 3,000
TRANSFERS OUT						
45,000	51,000	-	22-800-9005	To CIP Fund	-	60,000
\$ 45,000	\$ 51,000	\$ -	Total Transfers Out		\$ -	\$ 60,000
CONTINGENCY AND ENDING FUND BALANCE						
-	-	50,000	22-900-9500	Contingency	-	50,000
348,621	362,999	273,386	22-900-9900	Unappropriated Ending Fund Balance	463,163	357,998
\$ 348,621	\$ 362,999	\$ 323,386	Total Unallocated Funds		\$ 463,163	\$ 407,998
\$ 576,754	\$ 649,336	\$ 610,030	Total Parks Resources		\$ 693,239	\$ 792,806
\$ 576,754	\$ 649,336	\$ 610,030	Total Parks Requirements		\$ 693,239	\$ 792,806

**City of Talent
2024-25 Annual Budget**

STREETS FUND

The Streets Fund, supported by the Street Utility Fee and State Shared Revenue, provides for ongoing street repair, maintenance, and capital projects funding.

Revenues from State Highway Gas Tax and Local Diesel Tax are expected to decrease as compared to prior years. The Street Utility Fee of \$3.92 per single family residence has remained unchanged since adopted via Ordinance Number 07-829-0 in 2007. Collections from Street Utility Fees have not been keeping in step with rising costs and supply chain issues.

Historically, the City spends \$80,000 per year to perform pavement maintenance via a contract with Jackson County. In 2022-23, the County changed their approach and, rather than providing yearly maintenance, now performs maintenance on a three-year cycle. Pavement maintenance in the amount of \$160,000 was budgeted in the 2023-24 fiscal year but, it was never expended. This budget anticipates the expenditure of \$160,000 in this fiscal year – the amount we expected to spend in 2023-24, as we finally begin our 3-year maintenance cycle.

In 2024-25, the Streets fund will start to pay its fair share of attorney services and for water use by street related irrigation. In addition, it is anticipated that there will be a purchase of a compactor plate machine to assist in the repair of streets and potholes. This budget currently does not include any large transportation related capital projects in the 2024-25 fiscal year due to the lack of funding.

In the 2024-25 fiscal year, our focus is on:

- Finding efficiencies to keep expenses at a minimum and finding solutions or increasing revenue sources to keep in step with rising costs.
- Utilize grant opportunities whenever possible to help defray the cost of capital projects.
- Performing pavement maintenance and repairing potholes.

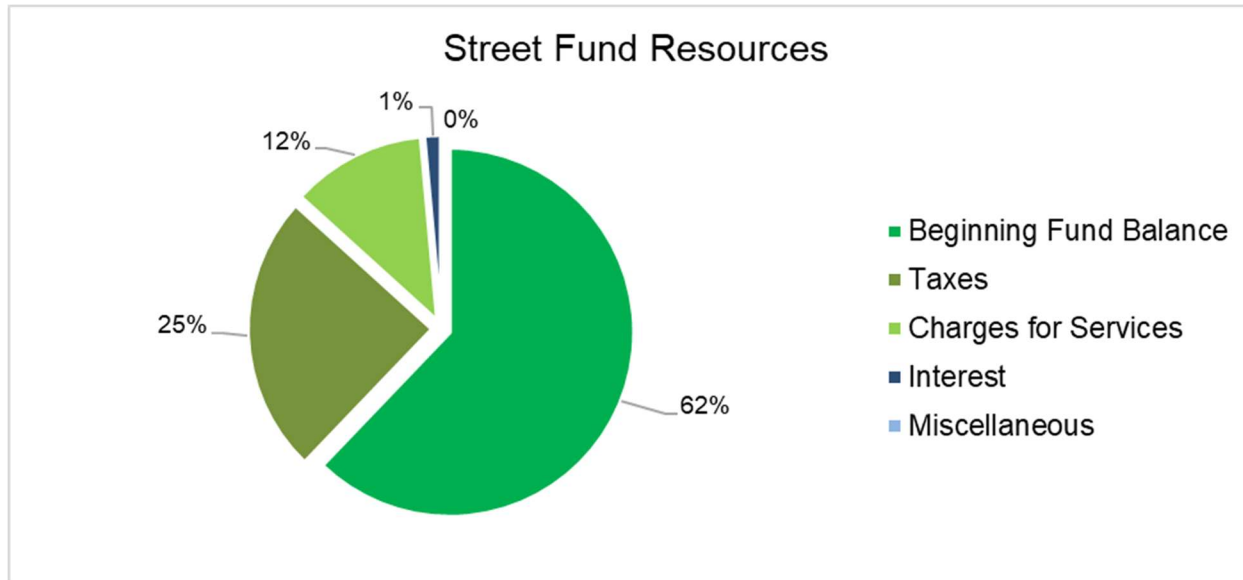
Current Unfunded Streets Fund line items:

- An additional FTE (33%) in the Street Fund - \$25,500
- Sufficient Interfund Transfer from Streets Fund to the Capital Improvement Fund to pay for Streets Capital Projects.
- Refurbishing and painting of Decorative Black Street Lights – Cost unknown.

**City of Talent
2024-25 Annual Budget**

**Resource Summary
For Fiscal Year 2024-25
Street Fund by Category**

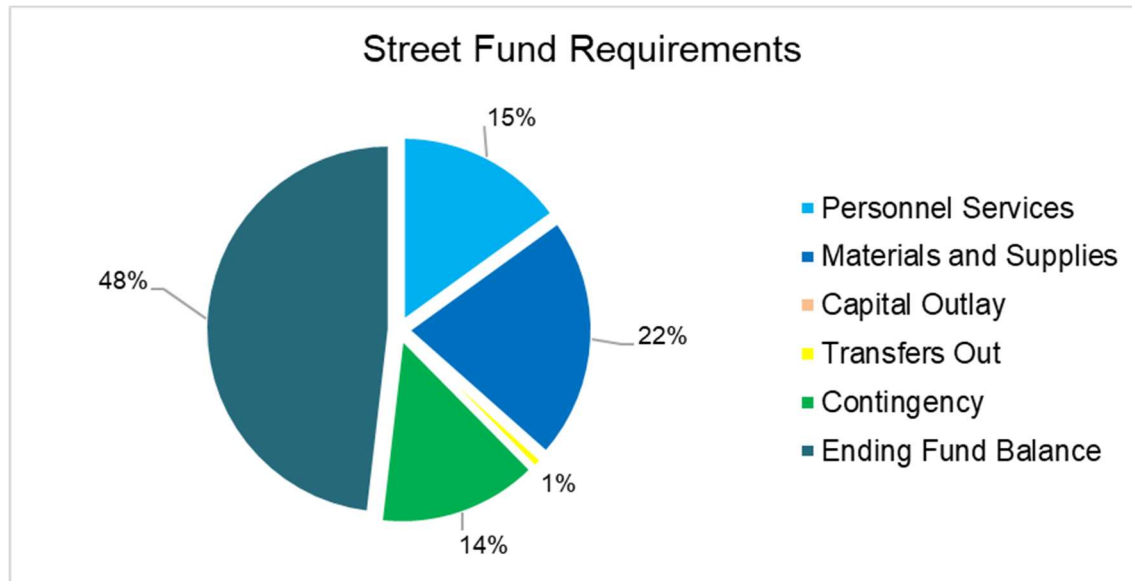
Resources	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Proposed 2024-25
Beginning Fund Balance	729,627	896,658	988,774	1,091,005
Taxes	502,222	462,874	460,000	430,697
Charges for Services	189,147	199,124	206,800	208,000
Interest	4,808	26,861	26,000	25,240
Miscellaneous	17,050	116,727	32,853	-
	\$ 1,442,854	\$ 1,702,243	\$ 1,714,427	\$ 1,754,942



**City of Talent
2024-25 Annual Budget**

**Requirements Summary
For Fiscal Year 2024-25
Street Fund by Category**

Requirements	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Proposed 2024-25
Personnel Services	275,103	336,005	286,389	264,256
Materials and Supplies	227,559	154,028	391,950	376,961
Capital Outlay	1,034	1,980	-	3,500
Transfers Out	42,500	100,000	92,500	15,000
Contingency	-	-	250,000	250,000
Ending Fund Balance	896,658	1,110,230	693,588	845,225
	\$ 1,442,854	\$ 1,702,243	\$ 1,714,427	\$ 1,754,942



City of Talent
Fiscal Year 2024-25
Street Fund

Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
REVENUES AND BEGINNING FUND BALANCE						
729,627	896,658	988,774	23-100-3999	Fund Balance	1,110,230	1,091,005
2,786	2,888	-	23-100-4224	Encroachment Permits	1,500	-
484,213	447,366	450,000	23-100-4330	State Highway Gas Tax	402,000	415,697
134,106	143,929	148,500	23-100-4430	Street Utility Fee	150,000	150,000
52,255	52,307	58,300	23-100-4432	Storm Drain Utility Fee	50,000	58,000
18,009	15,508	10,000	23-100-4450	Diesel Fuel Tax	20,000	15,000
4,808	26,861	26,000	23-100-4700	Interest Earnings	46,000	25,240
17,000	-	-	23-100-4862	Insurance Claim Proceeds	-	-
50	116,727	32,853	23-100-4899	Miscellaneous Refunds And Reimbursements	-	-
\$ 1,442,854	\$ 1,702,243	\$ 1,714,427	Total Revenues & Other Resources		\$ 1,779,730	\$ 1,754,942
PERSONNEL SERVICES						
160,987	203,320	165,275	23-310-5100	Regular Salaries	144,522	152,081
3,794	5,150	2,861	23-310-5200	Overtime	3,910	3,985
618	609	150	23-310-5310	Comp Time Payoff	310	330
-	-	-	23-310-5320	Sick Leave Sell Back	-	-
2,686	4,592	2,834	23-310-5340	Vacation Payout	3,100	1,334
(19)	-	-	23-310-5400	Fringe Benefits	-	-
12,675	16,094	12,874	23-310-5405	FICA/Medicare	9,429	11,965
42,770	50,267	46,738	23-310-5410	Health Insurance	37,726	41,178
-	-	1,623	23-310-5415	Wellness Program	-	922
1,610	2,728	2,782	23-310-5420	HRA Veba	2,200	2,458
1,353	1,264	1,290	23-310-5430	Life & Disability Insurance	1,062	1,140
-	-	673	23-310-5435	Oregon Sick	-	626
9,706	11,186	10,098	23-310-5440	PERS Employee	8,261	9,385
30,472	33,690	34,142	23-310-5445	PERS Employer	28,965	35,136
6,517	5,043	2,357	23-310-5450	Workers Compensation	4,570	1,985
1,935	2,063	2,691	23-310-5460	Unemployment	1,621	1,731
\$ 275,103	\$ 336,005	\$ 286,389	Total Personnel Services		\$ 245,676	\$ 264,256

City of Talent
Fiscal Year 2024-25
Street Fund

Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
TOTAL MATERIALS & SERVICES						
317	-	3,600	23-310-6100	Attorney Services - General	-	2,700
-	-	1,000	23-310-6110	Attorney Services - Labor	-	-
949	4,565	3,400	23-310-6120	Audit Services	3,914	4,125
8,454	20	5,000	23-310-6130	Business Consulting Services	2,500	5,000
1,715	4,785	6,000	23-310-6160	Contracted Personnel Services	-	4,000
-	1,167	6,000	23-310-6170	Engineering Services	3,000	5,000
10,395	8,816	6,000	23-310-6200	I.T. Support Services	2,854	3,830
4,680	4,478	6,600	23-310-6210	Computer Services & Supplies	7,400	5,440
3,224	4,188	4,300	23-310-6220	Phone, Internet, & Radio	4,200	4,300
23,382	26,018	34,900	23-310-6300	Property & Casualty Insurance	33,939	20,507
3,390	3,455	4,200	23-310-6315	Disposal Services	2,938	4,200
37,728	44,580	45,000	23-310-6320	Energy Utilities	41,875	45,000
-	-	-	23-310-6330	Water Utilities	-	7,509
103,016	30,254	205,000	23-310-6335	Repair & Maintenance	191,449	200,000
4,650	-	8,000	23-310-6340	Lawn & Grounds Maintenance	8,000	8,000
-	298	400	23-310-6400	Advertising & Notices	-	400
191	-	500	23-310-6410	Dues, Memberships, & Publications	900	1,000
7,084	8,487	20,000	23-310-6420	General Supplies	12,523	22,000
10	373	100	23-310-6425	Office Supplies	-	100
207	321	350	23-310-6430	Postage	726	350
754	452	1,000	23-310-6435	Printing & Binding	-	1,000
295	171	3,000	23-310-6440	Travel & Training	500	3,000
1,471	1,073	2,000	23-310-6445	Uniforms	2,100	2,100
576	818	1,300	23-310-6450	Safety Equipment	1,400	3,500
-	-	9,000	23-310-6465	Tmdl	9,000	9,000
900	321	3,000	23-310-6490	Rental Of Equipment & Vehicles	500	3,000
7,009	8,409	11,000	23-310-6610	Fuel	10,000	11,500
7,162	981	1,000	23-310-6900	Miscellaneous	2,500	100
-	-	300	23-310-6970	Meeting Expense	-	300
\$ 227,559	\$ 154,028	\$ 391,950	Total Materials & Services		\$ 342,218	\$ 376,961

**City of Talent
Fiscal Year 2024-25
Street Fund**

Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
CAPITAL OUTLAY						
-	180	-	23-310-7200	Computer Hardware & Software	-	-
1,034	1,800	-	23-310-7230	Minor Equipment	8,331	3,500
\$ 1,034	\$ 1,980	\$ -		Total Capital Outlay	\$ 8,331	\$ 3,500
TRANSFERS OUT						
42,500	100,000	92,500	23-800-9005	To CIP Fund	92,500	15,000
\$ 42,500	\$ 100,000	\$ 92,500		Total Transfers Out	\$ 92,500	\$ 15,000
UNALLOCATED FUNDS						
-	-	250,000	23-900-9500	Contingency	-	250,000
896,658	1,110,230	693,588	23-900-9900	Unappropriated Ending Fund Balance	1,091,005	845,225
\$ 896,658	\$ 1,110,230	\$ 943,588		Total Unallocated Funds	\$ 1,091,005	\$ 1,095,225
\$ 1,442,854	\$ 1,702,243	\$ 1,714,427		Total Street Resources	\$ 1,779,730	\$ 1,754,942
\$ 1,442,854	\$ 1,702,243	\$ 1,714,427		Total Street Requirements	\$ 1,779,730	\$ 1,754,942

**City of Talent
2024-25 Annual Budget**

SYSTEM DEVELOPMENT CHARGE (SDC) FUND

SDC's are fee scheduled charges applied to new development to help offset the impact of development, redevelopment, or increased capacity of City owned facilities, structures, or assets. SDCs are collected when a building permit is issued. Besides the city's SDC fees, a builder will be assessed an SDC by both the Medford Water Commission and Rogue Valley Sewer Service. All SDC fees collected by the City go into a separate fund and are designated for capital improvements only. They cannot be used for operating expenses for any other city purpose. There are specific rules for allocating SDC funds to capital improvement projects. These rules are established in State law and must be closely followed. SDCs are divided into two categories: improvements and reimbursements. "Improvements" represent the changes to new development for the new capital expenditures necessitated by that growth. "Reimbursements" represent the cost that new development pays to "buy in" to existing infrastructure that has already been paid for by other Talent residents. The source of funding for capital projects using SDC funds is dependent on whether the project falls into one of the two categories.

SDCs were revised in January 2006 based on an economic analysis of the methodology and an updated Capital Improvement Program. The changes in fees for Parks, Streets and Storm Water were adjusted upward based on the study. Water SDCs were adjusted in 2005 and 2019 under a similar study.

In the 2024-25 budget, we are intentionally letting our SDC reserve funds – the funds set aside for future projects – continue to build as we reassess SDC-eligibility based on our Capital Improvement Plan.

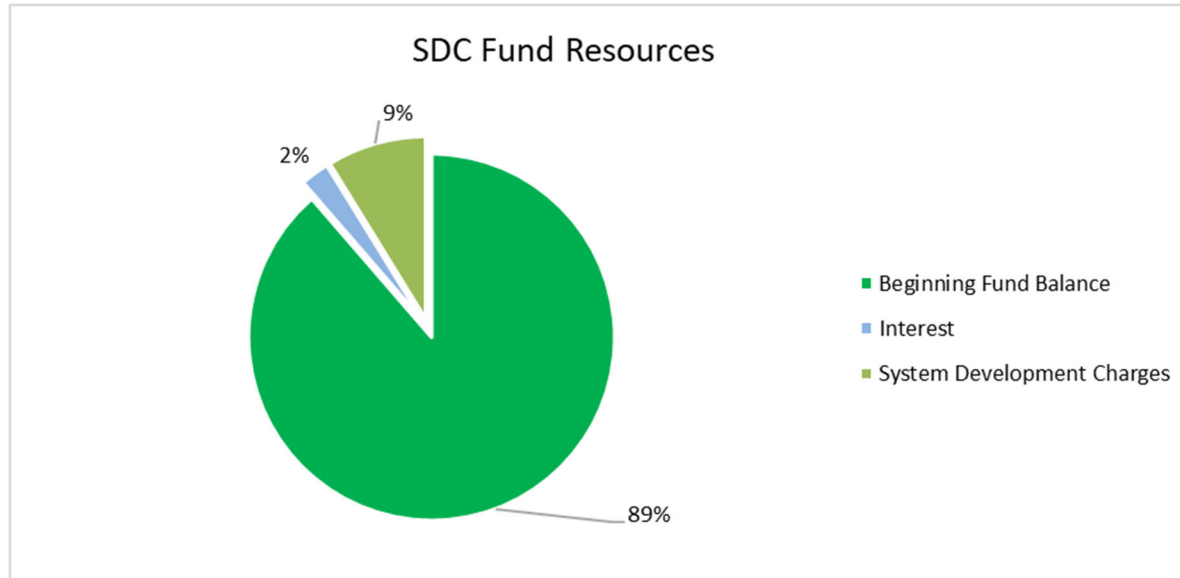
In the 2024-25 fiscal year, our focus is on:

- Building the SDC reserve funds.
- Revisiting the current SDC methodology and calculations to make sure that what the City is charging for SDC's is appropriate.
- Revise the accounting for SDC's to provide greater accuracy and transparency withing the accounting system.

**City of Talent
2024-25 Annual Budget**

**Resource Summary
For Fiscal Year 2024-25
SDC Fund by Category**

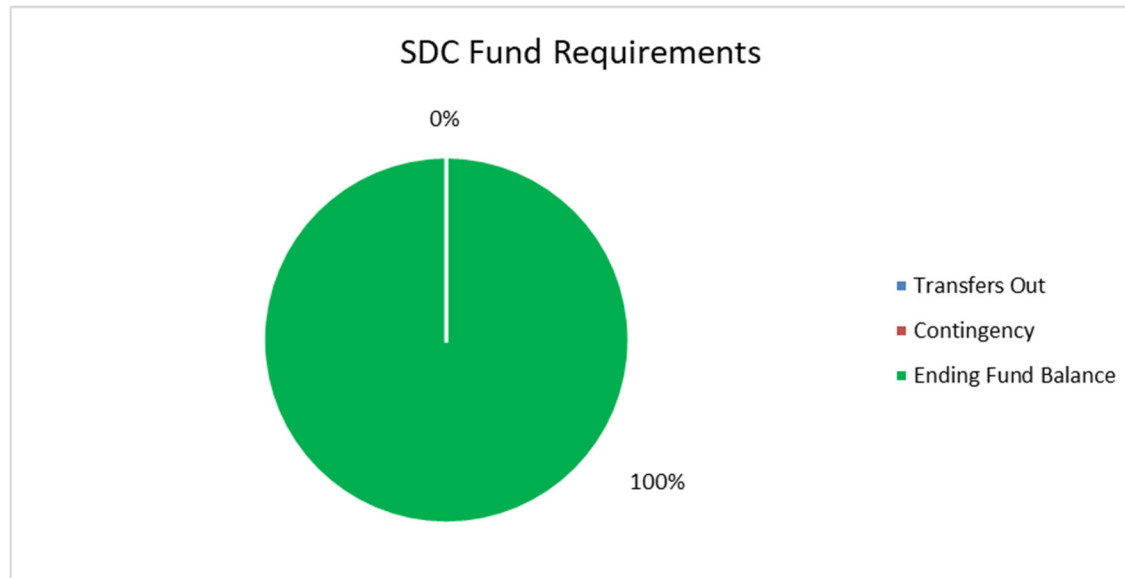
Resources	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Proposed 2024-25
Beginning Fund Balance	1,198,282	822,549	1,163,250	1,474,641
Interest	6,228	36,879	39,900	42,500
System Development Charges	182,240	500,113	155,000	146,500
	\$ 1,386,749	\$ 1,359,541	\$ 1,358,150	\$ 1,663,641



**City of Talent
2024-25 Annual Budget**

**Requirements Summary
For Fiscal Year 2024-25
SDC Fund by Category**

Requirements	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Proposed 2024-25
Transfers Out	564,200	97,600	-	-
Contingency	-	-	-	-
Ending Fund Balance	822,549	1,261,941	1,358,151	1,663,641
	\$ 1,386,749	\$ 1,359,541	\$ 1,358,151	\$ 1,663,641



**City of Talent
Fiscal Year 2024-25
SDC Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
REVENUES AND BEGINNING FUND BALANCE - PARKS SDC						
190,565.97	21,761.61	8,156.00	26-201-4032	Restricted Fund Bal Imp SDC	7,085	15,485
169,706.49	181,770.85	147,475.00	26-201-4034	Restricted Fund Bal Reim SDC	147,046	163,146
18,505.56	111.97	10,000.00	26-201-4442	Improvement SDC	-	5,000
11,051.22	9,322.49	11,000.00	26-201-4444	Reimbursement SDC	6,500	6,500
690.08	211.75	300.00	26-201-4710	Imp SDC Interest	8,400	8,400
1,013.14	5,953.14	5,000.00	26-201-4712	Reim SDC Interest	9,600	9,600
391,532	219,132	181,931	Total Revenue & Beginning Fund Balance		\$ 178,632	\$ 208,132
TRANSFERS AND ENDING FUND BALANCE - PARKS SDC						
188,000	15,000		26-201-9026	Imp SDC To Fund 35		
	50,000		26-201-9027	Reimb SDC To Fund 35		
21,762	7,085	18,456		Reserve Improvements	15,485	28,885
181,771	147,046	163,475		Reserve Reimbursements	163,146	179,246
			26-201-9035	Transfer To Fund 35		
			26-201-9921	Rsv-Parks Sys Improvements		
391,532	219,132	181,931	Total Transfers & Ending Fund Balance		\$ 178,632	\$ 208,132
REVENUES AND BEGINNING FUND BALANCE - TRANSPORTATION SDC						
467,356	370,618	420,027	26-310-4032	Restricted Fund Bal Imp SDC	429,623	434,623
32,862	36,998	41,321	26-310-4034	Restricted Fund Bal Reim SDC	42,060	42,060
47,987	47,224	50,000	26-310-4442	Improvement SDC	2,700	2,700
3,934	3,872	4,000	26-310-4444	Reimbursement SDC	2,300	2,300
2,474	11,782	14,500	26-310-4710	Imp SDC Interest	2,300	2,300
201	1,190	1,400	26-310-4712	Reim SDC Interest	1,700	1,700
554,816	471,683	531,248	TOTAL REVENUE & BEGINNING FUND BALANCE		\$ 480,683	\$ 485,683
TRANSFERS AND ENDING FUND BALANCE - TRANSPORTATION SDC						
147,200	-		26-310-9026	Imp SDC To Fund 35		
370,618	429,623	484,527		Reserve Improvements	434,623	439,623
36,998	42,060	46,721		Reserve Reimbursements	46,060	46,060
	-		26-310-9922	Rsv-Trans Sys Improvements		
554,816	471,683	531,248	TOTAL TRANSFERS & ENDING FUND BALANCE		\$ 480,683	\$ 485,683

**City of Talent
Fiscal Year 2024-25
SDC Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
REVENUES AND BEGINNING FUND BALANCE - STORM DRAIN SDC						
92,043	102,083	114,318	26-320-4032	Restricted Fund Bal Imp SDC	119,211	138,011
101,503	109,700	120,841	26-320-4034	Restricted Fund Bal Reim SDC	124,350	140,550
9,484	13,775	12,000	26-320-4442	Improvement SDC	14,000	14,000
7,590	11,024	9,000	26-320-4444	Reimbursement SDC	11,000	11,000
557	3,353	4,000	26-320-4710	Imp SDC Interest	4,800	4,800
607	3,627	4,200	26-320-4712	Reim SDC Interest	5,200	5,200
211,783	243,561	264,359	TOTAL REVENUE & BEGINNING FUND BALANCE		\$ 278,561	\$ 313,561
TRANSFERS AND ENDING FUND BALANCE - STORM DRAIN SDC						
102,083	119,211	130,318		Reserve Improvements	138,011	156,811
109,700	124,350	134,041		Reserve Reimbursements	140,550	156,750
			26-320-9924	Rsv-Sd Sys Improvements		
211,783	243,561	264,359	Total Transfers & Ending Fund Balance		\$ 278,561	\$ 313,561
REVENUES AND BEGINNING FUND BALANCE - WATER SDC						
32,210	40,319	118,745	26-400-4032	Restricted Fund Bal Imp SDC	\$ 114,492	151,192
112,035	(40,700)	192,367	26-400-4034	Restricted Fund Bal Reim SDC	\$ 278,074	389,574
20,922	103,696	19,000	26-400-4442	Improvement SDC	\$ 34,000	30,000
62,766	311,089	40,000	26-400-4444	Reimbursement SDC	\$ 103,000	75,000
187	3,077	4,000	26-400-4710	Imp SDC Interest	\$ 2,700	4,000
499	7,685	6,500	26-400-4712	Reim SDC Interest	\$ 8,500	6,500
228,618	425,165	380,612	Total Revenue & Beginning Fund Balance		\$ 540,765	\$ 656,265
TRANSFERS AND ENDING FUND BALANCE - WATER SDC						
13,000	32,600	-	26-400-9026	Imp SDC To Fund 35	-	-
216,000	-	-	26-400-9027	Reimb SDC To Fund 35	-	-
40,319	114,492	141,745		Reserve Improvments	151,191.6	185,192
(40,700)	278,074	238,867		Reserve Reimbursements	389,573.5	471,074
-	-	-	26-400-9035	Transfer To Fund 35	-	-
-	-	-	26-400-9923	Rsv-Water Sys Improvements	-	-
228,618	425,165	380,612	Total Transfers & Ending Fund Balance		\$ 540,765	\$ 656,265

**City of Talent
Actual
SDC Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
Summary Revenue & Beginning Fund Balance						
1,198,282	822,549	1,163,250		Total Fund Balance	\$ 1,261,941	1,474,641
6,228	36,879	39,900		Total Interest Earnings	\$ 43,200	42,500
182,240	500,113	155,000		Total SDC Revenue	\$ 173,500	146,500
1,386,749	1,359,541	1,358,150		Total SDC Revenue	\$ 1,478,641	\$ 1,663,641
Summary Transfers & Ending Fund Balance						
188,000	65,000	-		Transfer To CIP Fund - Parks Projects	\$ -	-
147,200	-	-		Transfer To CIP Fund - Transportation Projects	\$ -	-
-	-	-		Transfer To CIP Fund Storm Drain Projects	\$ -	-
229,000	32,600	-		Transfer To CIP Fund - Water Projects	\$ -	-
822,549	1,261,941	1,358,150		Total Ending Fund Balance	\$ 1,478,641	\$ 1,663,641
1,386,749	1,359,541	1,358,150		Total Transfers & Ending Fund Balance	\$ 1,478,641	\$ 1,663,641

**City of Talent
2024-25 Annual Budget**

CAPITAL IMPROVEMENT PROJECT (CIP) FUND

The Capital Improvement Project (CIP) Fund is used to manage capital projects in the coming year, and to allow funds to be set aside for capital projects beyond the current budget year. Revenue sources for the CIP Fund for specific projects can come internally from transfers from the General, Streets, Parks, Water or System Development Charge funds, or externally from grants, loans, and other agencies, including the Talent Urban Renewal. This fund was originally created in FY2004-05.

Merits of a CIP Fund:

The CIP Fund provides improved tracking and reporting of projects and their source of funding. Each project is assigned a unique identifying number used for tracking all project revenue and expenditures.

One of the benefits of a capital improvement fund is that funds can be set aside over a period of years for a specific project. This provides the City with the opportunity to pay for large projects out of existing revenue sources rather than incurring long-term debt. It is also useful in tracking projects that carry over from one year to the next.

What is included in the CIP Fund?

Projects included in the Capital Improvement Project Fund are generally over \$5,000 in cost and have a useful life of more than one year. While the CIP identifies the projects, sets the priorities, and assigns costs in today's dollars, the accounting mechanism to manage these projects is to establish a separate fund specific for this purpose that does not close out until the project is complete or cancelled.

Unlike other city funds, the monies transferred to the CIP Fund are identified for a specific project, and the dollars allocated are carried over from one year to the next within that project account. The specified funds remain earmarked for the identified project until the project has been completed or the City transfers those funds to another project within the Capital Improvement Plan. Such a transfer would only take place if the project was less than originally anticipated, or it was determined that the project is no longer viable.

The City adopted a new Capital Improvement Plan in FY 2022-23. In this fiscal year budget, we will attempt to redistribute current capital dollars to future projects per the adopted plan. Currently, most of the Capital Fund projects lack a funding plan or revenue source. That means the projects will not be built or funded until a revenue source has been identified.

City of Talent 2024-25 Annual Budget

The exception is for water related projects. A new fee was established for the water utility plan bills to help pay for water projects within a 5-year window. It will take time to build reserves to pay for those projects. Currently, the City of Talent is unable utilize bond funding to pay for projects due to the amount of debt that has been incurred by the City. It will not be until the years 2030 and 2035 that the City may be able to do so. In the meantime, the City will have to rely on a “pay as you go” basis or grant funding. The current capital project list is likely missing several items. It also does not identify emergency capital projects that may occur due to unforeseen circumstances.

In this FY 2024-25, we plan to:

General

- No projects are currently scheduled due to insufficient funds.

Parks

- Improvements to Lyn Newbry Park (P0002)
- Resurface the Skate Park (P0003)

Storm Water

- No projects are currently scheduled due to insufficient funds.

Transportation

- No projects are currently scheduled due to insufficient funds.

Fleet

- Police Cars (3) – leases rather than cash purchase due to insufficient funds (F0007, F0008, F0009)
- Public Works half truck – lease rather than cash purchase due to insufficient funds (F0010)

Water

- Perform some asbestos concrete line replacement. (W0001)
- Update a portion of the SCADA system. (W0004)
- Systemwide meter replacement (W0022)

**City of Talent
2024-25 Annual Budget**

Current partially or unfunded Capital Improvement Items (estimates):

General Government

- HVAC – City Hall (G0001) - \$75,000+ (This has not worked properly for ten years)

Parks

- Chuck Roberts Park Splash Pad (P0001) - \$318,000
- Lyn Newbry Park Improvement (P0002) - \$359,000
- Chuck Roberts Tennis Court Relocation (P0004) - \$350,000
- Chuck Roberts Parks Improvements (P0005) - \$1,000,000
- Creekside Park (P0006) - \$50,000
- Kamerin Springs Landscaping (P0007) - \$50,000
- Chuck Roberts Parks Irrigation System (systemwide leaks) - \$30,000+
- Skate Park Irrigation System - \$10,000
- Conversion of Citywide Flower Beds to Drip Irrigation System - \$10,000

Storm Water Projects

- First Street Storm Drain Rehabilitation (S0001) - \$184,000
- Outfall Rehabilitation (S0002) - \$25,000
- West Gangnes Drive Storm Drain Rehabilitation (S0003) - \$100,000
- East Gangnes Drive Storm Drain Rehabilitation (S0004) - \$180,000

Transportation / Street Projects

- Wagner Street Railroad Crossing Upgrade (T0001A) - \$500,000
- Wagner Street – Wagner Creek Road to First Street (T0001B) - \$200,000
- Wagner Street – Railroad Crossing to John Street (T0001C) - \$70,000
- Foss Road (T0002) - \$750,000
- School House Road Pedestrian Improvements (T0003) - \$160,000
- Rapp Road Pedestrian Improvements (T0004) - \$70,000
- Citywide Bicycle Network (T0005) - \$20,000
- Bear Creek Greenway Connection to Creel Road (T0006) - \$1,200,000
- First Street to Main Street (T0007A) - \$380,000

**City of Talent
2024-25 Annual Budget**

Current partially or unfunded Capital Improvement Items (continued):

Transportation / Street Projects (continued)

- First Street to Wagner Street (T0007B) - \$270,000
- Second Street from Main Street to Wagner Street (T0008A) - \$240,000
- Rapp Road Railroad Crossing Improvements (T0011) - \$1,580,000
- Citywide Pavement Management Program (pavement overlays and reconstruction) – Cost unknown.
- Citywide ADA compliance – Cost unknown.
- Safe Routes to School Program – Cost unknown.
- Lani Way needs to be resurfaced - Cost unknown.
- Talent Avenue from the bridge to Rapp Road needs to be resurfaced – Cost unknown.
- Gangnes Road needs to be resurfaced - Cost unknown.

Fleet Vehicles and Equipment

- Police Cars/Vehicles (5) - \$425,000
- Public Works Trucks/Vehicles (4) - \$300,000

Water Projects

- Asbestos Concrete Pipe Replacement (W0001) - \$2,350,000
- West Valley View Road Transmission Main (W0002) - \$200,000
- Update Scada System (W0004) - \$100,000+
- TAP System Telemetry Summary Report (W0005) - \$15,00
- TAP Distribution - Regional BPS Programming Updates (W0006) - \$35,000
- TAP Distribution - Regional BPS Short Term Expansion (W0007) - \$50,000
- Talent BPS Small Pump Installation (W0008) - \$50,000
- Talent BPS Programming Updates (W0009) - \$25,000
- Talent BPS Generator Upgrade (W0010) - \$350,000
- Talent BPS Additional Hydraulic Analysis (W0011) - \$12,000
- Talent BPS Expansion for Talent and Ashland (W0012) - \$403,000
- Fire Flow Improvements – Water Projects (W0013) - \$1,457,000
- Belmont 2 Reservoir Piping Seismic Retrofit (W0014) - \$137,000

**City of Talent
2024-25 Annual Budget**

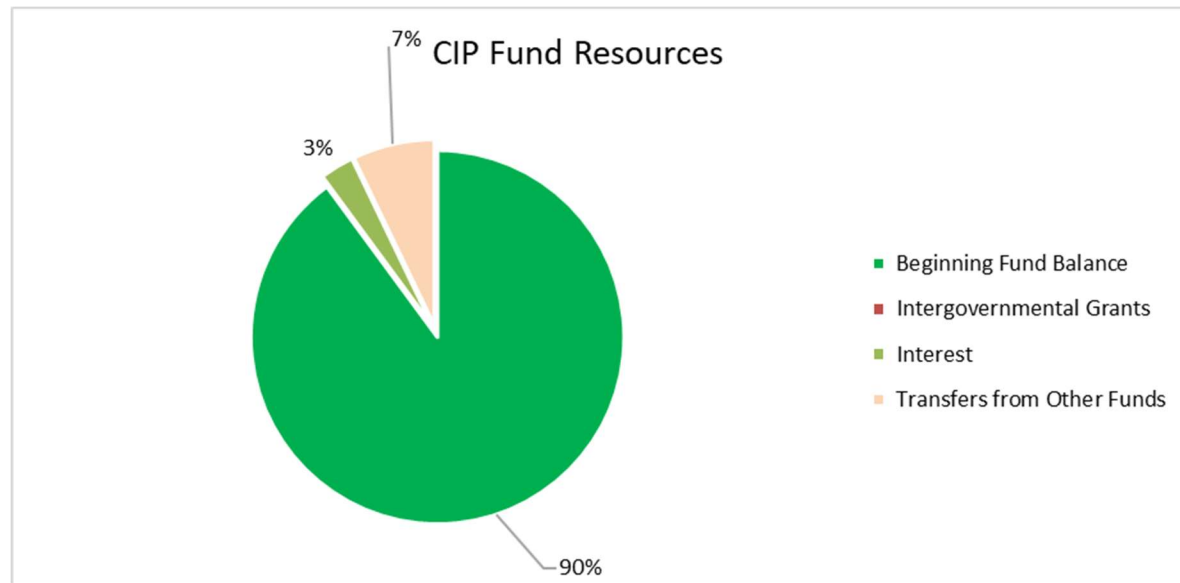
**Current partially or unfunded Capital Improvement Items (continued):
Water Projects (continued)**

- Wagner Street Waterline at Railroad Crossing (W0015) - \$400,000
- Water Management and Conservation Plan (W0016) - \$20,000
- AWIA Risk Assessment and Emergency Response Plan (W0017) - \$20,000
- TAP Supply – Non-Peak Supply Connection (W0018) - \$163,000
- Operations Center Seismic Evaluation (W0020) - \$20,000
- City Backbone Piping Seismic Upgrades (W0021) - \$7,200,000
- Second Street and Bain Street Waterlines (T0008) - \$322,000
- Several dead-end water mains need “blow offs” – Cost unknown.
- Water main replacement for Wagner Creek Road, Morey Road, and Allen Lane. – Cost unknown.
- Service Line Replacements – Taylor Road, Sweetbriar, Briarwood, and Sherwood Court. – Cost unknown.
- Tapping Saddle Replacements – David Way – Cost unknown.

**City of Talent
2024-25 Annual Budget**

**Resource Summary
For Fiscal Year 2024-25
CIP Fund by Category**

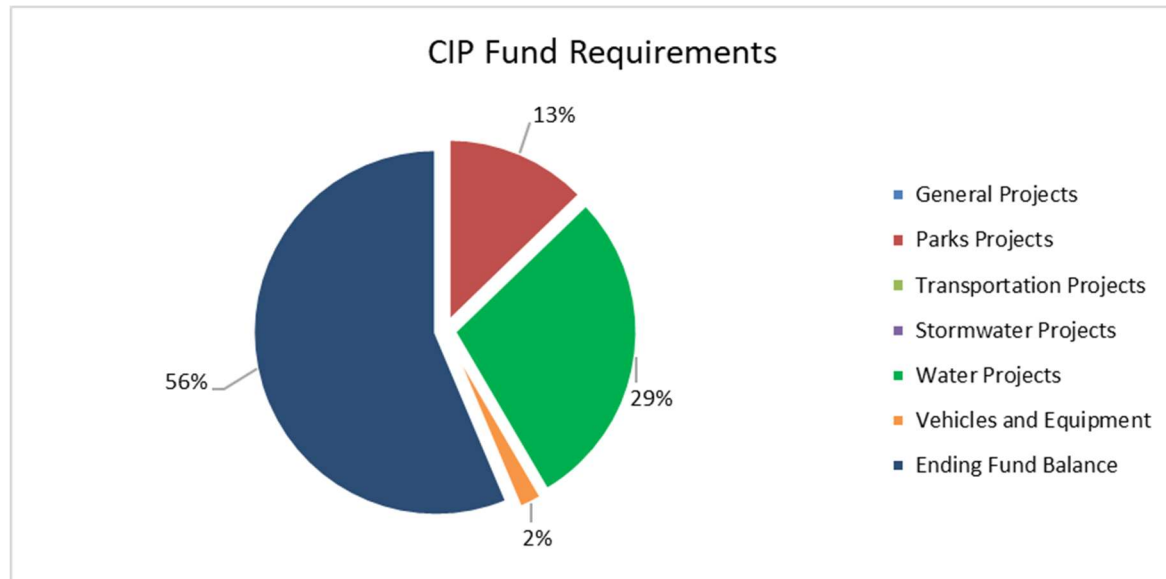
Resources	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Proposed 2024-25
Beginning Fund Balance	1,415,376	1,833,886	1,833,886	3,027,827
Intergovernmental Grants	1,076,694	15,000	15,000	-
Interest	245,966	57,000	57,000	100,000
Transfers from Other Funds	905,920	1,292,500	1,292,500	240,260
	\$ 3,643,956	\$ 3,198,386	\$ 3,198,386	\$ 3,368,087



**City of Talent
2024-25 Annual Budget**

**Requirements Summary
For Fiscal Year 2024-25
CIP Fund by Category**

Requirements	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Proposed 2024-25
General Projects	7,166	30,000	30,000	-
Parks Projects	66,454	1,010,265	1,010,265	430,000
Transportation Projects	31,415	-	-	-
Stormwater Projects	-	-	-	-
Water Projects	1,618,437	298,100	298,100	970,000
Vehicles and Equipment	-	161,750	161,750	70,260
Ending Fund Balance	1,920,484	1,698,271	1,698,271	1,897,827
	\$ 3,643,956	\$ 3,198,386	\$ 3,198,386	\$ 3,368,087



**City of Talent
Fiscal Year 2024-25
Capital Improvement Project Fund**

Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
FUND BALANCE						
1,415,376	1,920,484	1,833,886	35-100-3300	Fund Balance	1,914,005	3,027,827
\$ 1,415,376	\$ 1,920,484	\$ 1,833,886		Total Fund Balance	\$ 1,914,005	\$ 3,027,827
INTERGOVERNMENTAL						
1,076,694	470,460	15,000	35-100-4340	State Gov Grants	-	-
\$ 1,076,694	\$ 470,460	\$ 15,000		Total Intergovernmental	\$ -	\$ -
INTEREST						
8,885	48,192	57,000	35-100-4700	Interest Earnings	121,752	100,000
237,081	339,600	-	35-100-4899	Misc Refunds And Reimbursements	-	-
\$ 245,966	\$ 387,792	\$ 57,000		Total Interest	\$ 121,752	\$ 100,000
TRANSFERS FROM OTHER FUNDS						
-	115,000	1,200,000	35-100-4910	From General Fund	1,200,000	22,200
45,000	51,000	-	35-100-4920	From Parks Fund	-	60,000
42,500	100,000	92,500	35-100-4930	From Street Fund	92,500	7,400
-	-	-	35-100-4941	From Water Fund	-	110,000
147,200	-	-	35-100-4942	From Trans Imp SDC	-	-
129,000	-	-	35-100-4947	From Water Reim SDC	-	-
100,000	32,600	-	35-100-4948	From Water Imp SDC	-	-
188,000	15,000	-	35-100-4949	From Parks Imp SDC	-	-
-	50,000	-	35-100-4950	From Parks Reim SDC	-	-
254,220	94,750	-	35-100-4970	From Water Utility Fund	-	-
\$ 905,920	\$ 458,350	\$ 1,292,500		Total Transfers From Other Funds	\$ 1,292,500	\$ 199,600
GENERAL GOVERNMENT PROJECTS						
7,166	-	-	35-110-7170	Engineering Services	-	-
-	-	25,000	35-110-7545	Equipment	54,000	-
-	13,250	-	35-112-7540	Vehicles	-	-
\$ 7,166	\$ 13,250	\$ 30,000		Total General Government Projects	\$ 54,000	\$ -
PARKS PROJECTS						
52,986	18,781	855,000	35-201-7150	Construction Services	127,218	430,000
10,150	1,713	-	35-201-7170	Engineering Services	-	-
3,319	66,825	155,265	35-201-7520	Furniture & Fixtures	-	-
\$ 66,454	\$ 87,319	\$ 1,010,265		Total Parks Projects	\$ 127,218	\$ 430,000

**City of Talent
Fiscal Year 2024-25
Capital Improvement Project Fund**

Actual 2021-22	Actual 2022-23	Budgeted 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
TRANSPORTATION PROJECTS						
4,681	554	-	35-310-7130	Business Consulting Services	-	-
17,000	986,388	-	35-310-7150	Construction Services	-	-
9,733	31,379	-	35-310-7170	Engineering Services	-	-
\$ 31,415	\$ 1,018,320	\$ -		Total Transportation Projects	\$ -	\$ -
STORMWATER PROJECTS						
-	17,965	-	35-320-7130	Business Consulting Services	-	-
-	22,135	-	35-320-7170	Engineering Services	-	-
\$ -	\$ 40,101	\$ -		Total Stormwater Projects	\$ -	\$ -
WATER PROJECTS						
4,935	8,414	-	35-400-7130	Business Consulting Services	1,129	-
1,447,839	67,057	298,100	35-400-7150	Construction Services	22,095	970,000
90,103	30,181	-	35-400-7170	Engineering Services	6,238	-
75,560	58,439	-	35-400-7420	General Supplies	-	-
-	-	-	35-400-7545	Equipment	-	-
\$ 1,618,437	\$ 164,091	\$ 298,100		Total Water Projects	\$ 29,462	\$ 970,000
VEHICLES AND EQUIPMENT						
-	-	-	35-700-7530	Minor Equipment	-	-
-	-	161,750	35-700-7540	Vehicles	89,750	29,600
\$ -	\$ -	\$ 161,750		Total Vehicles And Equipment	\$ 89,750	\$ 29,600
CONTINGENCY AND RESERVE						
-	-	-	35-700-8505	Rsv-Future Cap Equipment	-	-
1,920,484	1,914,005	1,698,271	35-900-9900	CIP - Reserve (Dedicated To Future Projects)	3,027,827	1,897,827
\$ 1,920,484	\$ 1,914,005	\$ 1,698,271			\$ 3,027,827	\$ 1,897,827
\$ 3,643,956	\$ 3,237,085	\$ 3,198,386		Total Cip Fund Resources	\$ 3,328,257	\$ 3,327,427
\$ 3,643,956	\$ 3,237,086	\$ 3,198,386		Total Cip Fund Requirements	\$ 3,328,257	\$ 3,327,427

**City of Talent
Fiscal Year 2024-25
Capital Improvement Project List**

Project Number	General Government Projects	Funding Status	Start Year	Total Estimated Project Costs per CIP Plan	Estimated Beginning Balance 2024-25	Intrafund Transfers 2024-25	Interfund Transfers 2024-25	Revenues 2024-25	Expenditures 2024-25	Estimated Ending Balance 2024-25
G0000	General Projects Reserve				45,337	-	-	-	-	45,337
G0001	HVAC - City Hall Maintenance	Unfunded	2023-24	75,000	-	-	-	-	-	-
I0001	Interest Tracking				161,353	-	-	100,000	-	261,353
				\$ 75,000	\$ 206,690	\$ -	\$ -	\$ 100,000	\$ -	\$ 306,690

Project Number	Parks Projects	Funding Status	Start Year	Total Estimated Project Costs per CIP Plan	Estimated Beginning Balance 2024-25	Intrafund Transfers 2024-25	Interfund Transfers 2024-25	Revenues 2024-25	Expenditures 2024-25	Estimated Ending Balance 2024-25
P0000	Parks Projects Reserve			-	16,613	-	60,000	-	-	76,613
P0001	Chuck Roberts Park - Splash Pad	Partially Funded	2023-24	318,000	190,776	-	-	-	-	190,776
P0002	Lynn Newbry Park Improvements	Partially Funded	2026-27	359,000	30,000	-	-	-	30,000	-
P0003	Old Town Park (Skate Park) Improvements	Funded	2026-27	400,000	400,000	-	-	-	400,000	-
P0004	Chuck Roberts Tennis Court Relocation	Unfunded	2026-27	350,000	-	-	-	-	-	-
P0005	Chuck Roberts Park Improvements	Unfunded	2023-24	1,000,000	-	-	-	-	-	-
P0006	Creekside Park (Creekside Way & Talent Avenue)	Partially Funded	2023-24	50,000	5,000	-	-	-	-	5,000
P0007	Kamerin Springs Landscaping	Partially Funded	2023-24	50,000	49,232	-	-	-	-	49,232
				\$ 2,527,000	\$ 691,621	\$ -	\$ 60,000	\$ -	\$ 430,000	\$ 321,621

Project Number	Storm Water Projects	Funding Status	Start Year	Total Estimated Project Costs per CIP Plan	Estimated Beginning Balance 2024-25	Intrafund Transfers 2024-25	Interfund Transfers 2024-25	Revenues 2024-25	Expenditures 2024-25	Estimated Ending Balance 2024-25
S0000	Storm Water Projects Reserve	Unfunded	2023-24		-	-	-	-	-	-
S0001	First Str. Storm Drain Rehabilitation	Partially Funded	2023-24	184,000	150,000	-	-	-	-	150,000
S0002	Outfall Rehabilitation - Rockfellow and Summer	Unfunded	2024-25	25,000	-	-	-	-	-	-
S0003	West Gangnes Drive Storm Drain Installation	Unfunded	2024-25	100,000	-	-	-	-	-	-
S0004	East Gangnes Drive Storm Drain Rehabilitation	Unfunded	2025-26	180,000	-	-	-	-	-	-
				\$ 489,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

Project Number	Transportation Projects	Funding Status	Start Year	Total Estimated Project Costs per CIP Plan	Estimated Beginning Balance 2024-25	Intrafund Transfers 2024-25	Interfund Transfers 2024-25	Revenues 2024-25	Expenditures 2024-25	Estimated Ending Balance 2024-25
TREES	Tree Planting Irrigation	Funded	2023-24		25,000	-	-	-	-	25,000
T0000	Transportation Projects Reserve				166,067	-	-	-	-	166,067
T0001A	Wagner Str. Railroad Crossing Upgrade	Unfunded	2023-24	500,000	-	-	-	-	-	-
T0001B	Wagner Str. - Wagner Creek Road to First Str.	Partially Funded	2023-24	200,000	50,000	-	-	-	-	50,000
T0001C	Wagner Str. - Railroad Crossing to John Str.	Partially Funded	2023-24	70,000	17,500	-	-	-	-	17,500
T0002	Foss Road - Wagner Creek Road to City Limits	Unfunded	2025-26	750,000	150,000	-	-	-	-	150,000
T0003	School House Road Pedestrian Improvements	Unfunded	2025-26	160,000	-	-	-	-	-	-
T0004	Rapp Road Pedestrian Improvements	Unfunded	2026-27	70,000	-	-	-	-	-	-
T0005	Citywide Bicycle Network	Unfunded	2026-27	20,000	-	-	-	-	-	-
T0006	Bear Creek Greenway Connection to Creel Road.	Unfunded	2026-27	1,200,000	-	-	-	-	-	-
T0007A	First Str. - Main Str. to 850 feet north.	Unfunded	2026-27	380,000	-	-	-	-	-	-
T0007B	First Str. - Main Str. to Wagner Str.	Unfunded	2027-28	270,000	-	-	-	-	-	-
T0008A	Second Str. - Main Str. to Wagner Str.	Unfunded	2027-28	240,000	-	-	-	-	-	-
T0011	Rapp Road Railroad Crossing Improvements	Unfunded	2028+	1,580,000	-	-	-	-	-	-
				\$ 5,440,000	\$ 408,567	\$ -	\$ -	\$ -	\$ -	\$ 408,567

**City of Talent
Fiscal Year 2024-25
Capital Improvement Project List**

Project Number	Fleet Vehicles and Equipment	Funding Status	Start Year	Total Estimated Project Costs per CIP Plan	Estimated Beginning Balance 2024-25	Intrafund Transfers 2024-25	Interfund Transfers 2024-25	Revenues 2024-25	Expenditures 2024-25	Estimated Ending Balance 2024-25
F00PD	Police Department Fleet and Equipment Reserve		2023-24	-	231	-	-	-	-	231
F00PW	Public Works Fleet and Equipment Reserve		2023-24	-	37,034	-	-	-	-	37,034
F0007	Police Car - Lease	Partially Funded	2024-25	75,000	26,750	-	18,420	-	18,420	26,750
F0008	Police Car - Lease	Partially Funded	2024-25	75,000	-	-	18,420	-	18,420	-
F0009	Police Car - Lease	Partially Funded	2024-25	75,000	-	-	18,420	-	18,420	-
F0010	Public Works 1/2 Ton Truck - Lease	Partially Funded	2024-25	75,000	-	-	15,000	-	15,000	-
				\$ 300,000	\$ 64,015	\$ -	\$ 70,260	\$ -	\$ 70,260	\$ 64,015

Project Number	Water Projects	Funding Status	Start Year	Total Estimated Project Costs per CIP Plan	Estimated Beginning Balance 2024-25	Intrafund Transfers 2024-25	Interfund Transfers 2024-25	Revenues 2024-25	Expenditures 2024-25	Estimated Ending Balance 2024-25
W0000	Water Projects Reserve				203,388	(45,179)	110,000	-	-	268,209
W0001	AC Pipe Replacement	Partially Funded	2023-24	2,350,000	244,821	45,179	-	-	290,000	-
W0002	West Valley View Road Transmission Main	Partially Funded	2023-24	200,000	48,135	-	-	-	-	48,135
W0003	Large Meter Replacement (2-inch and larger)	Funded	2023-24	25,000	25,000	-	-	-	-	25,000
W0004	Update SCADA system	Funded	2023-24	100,000	97,490	-	-	-	30,000	67,490
W0005	TAP System Telemetry Summary Report	Partially Funded	2023-24	15,000	5,000	-	-	-	-	5,000
W0006	TAP Distribution - Regional BPS Programming Updates	Partially Funded	2023-24	35,000	11,700	-	-	-	-	11,700
W0007	TAP Distribution - Regional BPS Short-Term Expansion	Partially Funded	2023-24	50,000	17,000	-	-	-	-	17,000
W0008	Talent BPS Small Pump Installation	Partially Funded	2023-24	50,000	17,000	-	-	-	-	17,000
W0009	Talent BPS Programming Updates	Partially Funded	2023-24	25,000	8,400	-	-	-	-	8,400
W0010	Talent BPS Generator Upgrade	Partially Funded	2023-24	350,000	175,000	-	-	-	-	175,000
W0011	Talent BPS Additional Hydraulic Analysis	Partially Funded	2023-24	12,000	4,000	-	-	-	-	4,000
W0012	Talent BPS Expansion for Talent and Ashland (Option 1)	Unfunded	2023-24	403,000	-	-	-	-	-	-
W0013	Fire flow improvement waterline projects	Unfunded	2024-25	1,457,000	-	-	-	-	-	-
W0014	Belmont 2 Reservoir Piping Seismic Retrofit	Unfunded	2024-25	137,000	-	-	-	-	-	-
W0015	Wagner Street waterline at RR Crossing	Unfunded	2024-25	400,000	-	-	-	-	-	-
W0016	Water Management and Conservation Plan (every 5 years)	Unfunded	2025-26	20,000	-	-	-	-	-	-
W0022	Systemwide Meter Replacement	Funded	2024-25	-	650,000	-	-	-	650,000	-
W0017	AWIA Risk Assessment & Emergency Response Plan	Unfunded	2025-26	20,000	-	-	-	-	-	-
W0018	TAP Supply - Ashland Non-Peak Supply Connection	Unfunded	2026-27	163,000	-	-	-	-	-	-
W0020	Operations Center Seismic Evaluation	Unfunded	2026-27	20,000	-	-	-	-	-	-
W0021	City Backbone Piping Seismic Upgrades	Unfunded	2026-27	7,200,000	-	-	-	-	-	-
T0008	2nd Street and Bain Street Waterlines	Unfunded	2027-28	322,000	-	-	-	-	-	-
				\$ 13,354,000	\$ 1,506,934	\$ -	\$ 110,000	\$ -	\$ 970,000	\$ 646,934

CIP Totals

\$ 22,185,000 \$ 3,027,827 \$ - \$ 240,260 \$ 100,000 \$ 1,470,260 \$ 1,897,827

**City of Talent
2024-25 Annual Budget**

WATER FUND

The Water Fund is an enterprise fund (similar to a city-owned utility) that was established to be self-supporting so that we can consistently provide water and water services to the residents and businesses of Talent. This fund accounts for the operation and maintenance of the water system for the city – which includes the Talent-Ashland-Phoenix (TAP) water transmission line, as well as the distribution pipes within our city jurisdiction. Revenue is derived from charges for services to water consumers, and expenses account for operating costs.

In late fall of 2023, the City contracted with an engineering firm to perform a cost-of-service study, create a rate model, and to propose water rates that are fair, equitable while keeping in step with cost increases for personnel, services, materials, and capital expenditures for the next five years. New rates were adopted in March of 2024.

The cost of purchasing water from Medford Water Commission is one of the largest operating expenses, alongside personnel and debt service. Additional costs include the short- and long-term maintenance of our water facilities, the annual assessment for the City’s water rights at Lost Creek Reservoir, and all utility billing and collection costs. Personnel expenses are anticipated to increase in 2024-25 due to a new negotiated union agreement. Materials and Supplies will increase as well due to increases in contract services and TAP-related expenses.

Since the increase in water rates has been implemented, it is expected that the Water Fund’s Ending Fund Balance will start the road to recovery by the end of the fiscal year. In addition to the water rate increase, a new fee called Water System Replacement fee has been implemented. The revenue collected from that fee is specifically earmarked for water capital related projects in the CIP Fund.

In the 2024-25 fiscal year, our focus is on:

- Identifying and applying for grant funding to help us pursue large-scale water projects.
- Making larger debt service payments to avoid the two \$1.1M balloon payments that are due in the fiscal years 2030 and 2035.
- Finding efficiencies to keep expenses at a minimum.

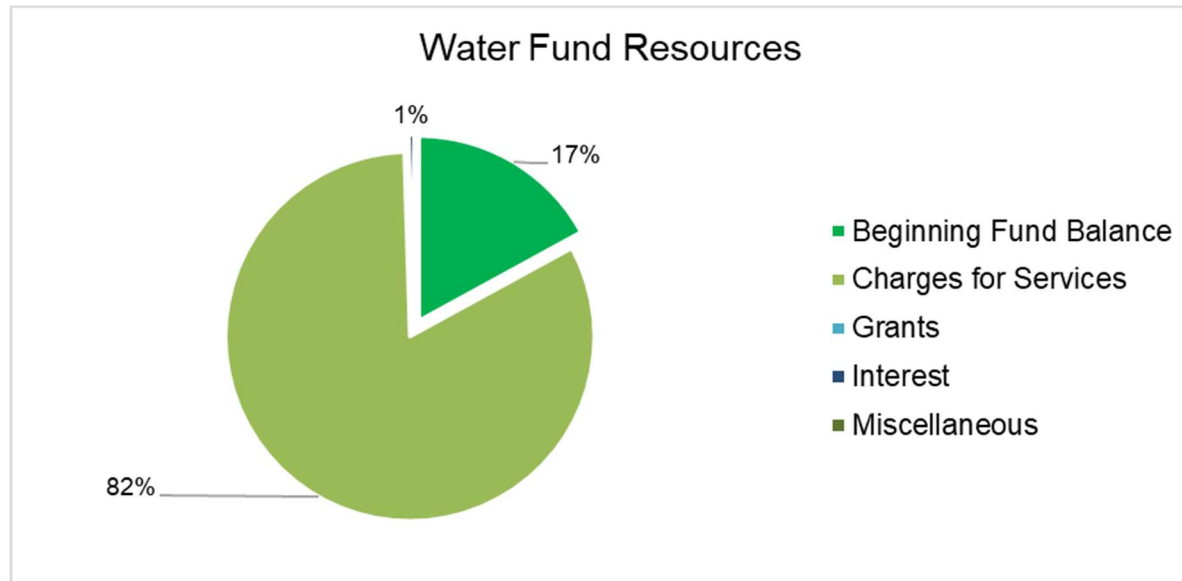
Current Unfunded Water Fund Line Items:

- An additional FTE (34%) in the Water Fund - \$26,000

**City of Talent
2024-25 Annual Budget**

**Resource Summary
For Fiscal Year 2024-25
Water Fund by Category**

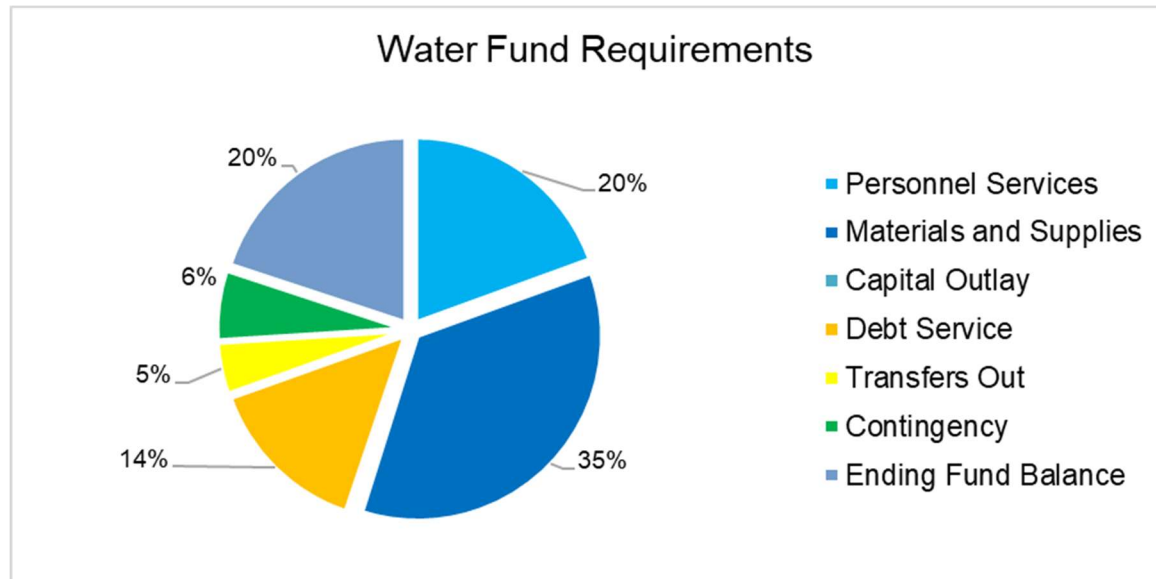
Resources	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Proposed 2024-25
Beginning Fund Balance	951,720	502,400	358,113	421,699
Charges for Services	1,418,649	1,405,423	1,612,000	2,040,002
Grants	-	102,263	40,000	-
Interest	4,082	10,392	9,000	11,918
Miscellaneous	-	76,215	32,853	-
	\$ 2,374,450	\$ 2,096,692	\$ 2,051,966	\$ 2,473,618



**City of Talent
2024-25 Annual Budget**

**Requirements Summary
For Fiscal Year 2024-25
Water Fund by Category**

Requirements	Actual 2021-22	Actual 2022-23	Adopted 2023-24	Proposed 2024-25
Personnel Services	539,029	526,460	455,562	481,521
Materials and Supplies	626,202	639,766	801,550	875,287
Capital Outlay	778	180	3,900	8,000
Debt Service	451,822	451,322	455,522	355,522
Transfers Out	254,220	94,750	-	110,000
Contingency	-	-	150,000	150,000
Ending Fund Balance	502,400	384,215	185,432	493,288
	\$ 2,374,451	\$ 2,096,692	\$ 2,051,966	\$ 2,473,618



**City of Talent
Fiscal Year 2024-25
Water Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
REVENUES AND BEGINNING FUND BALANCE						
951,720	502,400	358,113	50-100-3300	Fund Balance	384,215	421,699
-	102,263	40,000	50-100-4305	FEMA Damage Inventory	-	-
24,088	21,816	17,000	50-100-4454	Late Fees	28,000	21,500
1,370,551	1,344,774	1,575,000	50-100-4460	Water Revenue	1,650,000	1,888,502
-	253	-	50-100-4462	Commercial Water Sales	30	-
24,011	38,580	20,000	50-100-4464	New Connections	30,000	20,000
-	-	-	50-100-4465	Water System Replacement Fee	25,000	110,000
4,082	10,392	9,000	50-100-4700	Interest Earnings	14,000	11,918
-	76,215	32,853	50-100-4899	Miscellaneous Refunds And Reimbursements	-	-
\$ 2,374,450	\$ 2,096,692	\$ 2,051,966		Total Revenues	\$ 2,131,245	\$ 2,473,618
PERSONNEL SERVICES						
317,485	317,447	263,386	50-400-5100	Regular Salaries	288,223	278,386
8,197	6,632	3,280	50-400-5200	Overtime	9,915	6,573
766	862	195	50-400-5310	Comp Time Payoff	388	626
6,603	4,722	3,284	50-400-5340	Vacation Payout	2,740	1,333
25,011	24,723	20,416	50-400-5405	FICA/Medicare	19,139	21,849
96,910	92,997	76,546	50-400-5410	Health Insurance	83,670	78,068
-	-	2,777	50-400-5415	Wellness Program	-	1,785
3,685	5,506	4,760	50-400-5420	HRA Veba	5,109	4,760
3,095	2,605	2,204	50-400-5430	Life & Disability Insurance	2,383	2,204
-	-	1,067	50-400-5435	Oregon Sick	-	1,142
17,470	16,416	16,012	50-400-5440	PERS Employee	16,982	17,137
52,479	48,635	53,631	50-400-5445	PERS Employer	54,630	60,678
3,247	2,509	3,737	50-400-5450	Workers Compensation	3,305	3,630
4,099	3,406	4,268	50-400-5460	Unemployment	3,401	3,351
\$ 539,029	\$ 526,460	\$ 455,562		Total Personnel Services	\$ 489,923	\$ 481,521
MATERIALS & SERVICES						
347	4,073	3,600	50-400-6100	Attorney Services - General	-	1,800
-	-	1,000	50-400-6110	Attorney Services - Labor	-	-

**City of Talent
Fiscal Year 2024-25
Water Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
MATERIALS & SERVICES						
1,677	8,195	4,000	50-400-6120	Audit Services	6,916	6,875
-	-	-	50-400-6125	Bad Debt Expense	-	50,000
10,344	1,716	65,000	50-400-6130	Business Consulting Services	64,000	-
-	-	-	50-400-6150	Construction Services	21,301	-
544	305	2,000	50-400-6160	Contracted Personnel Services	4,219	80,000
				*Diver Inspection Services - Reservoirs, Temp help		
3,064	2,598	6,000	50-400-6170	Engineering Services	12,000	6,000
1,332	2,838	20,000	50-400-6175	Tap Expenses	3,495	33,653
38,472	12,420	6,500	50-400-6200	I.T. Support Services	8,000	15,319
18,768	14,883	12,250	50-400-6210	Computer Services & Supplies	12,384	10,849
8,528	8,456	9,000	50-400-6220	Phone, Internet, & Radio	8,000	9,300
19,265	21,496	22,000	50-400-6300	Property & Casualty Insurance	21,422	40,928
2,885	2,659	3,000	50-400-6315	Disposal Services	2,812	3,000
65,828	68,545	77,500	50-400-6320	Energy Utilities	61,741	72,000
387	400	500	50-400-6325	Sewer Utilities	420	550
-	-	-	50-400-6330	Water Utilities	-	412
21,566	25,844	32,000	50-400-6335	Repair & Maintenance	37,000	20,000
419	88	650	50-400-6400	Advertising & Notices	1,500	350
25,451	23,603	23,000	50-400-6405	Banking Fees	6,611	7,000
2,992	1,536	1,200	50-400-6410	Dues, Memberships, & Publications	2,188	1,200
54,233	56,024	70,000	50-400-6420	General Supplies	48,828	52,000
1,277	2,814	1,700	50-400-6425	Office Supplies	1,400	1,700
9,369	11,041	12,000	50-400-6430	Postage	14,000	14,000
7,422	7,494	9,000	50-400-6435	Printing & Binding	8,500	8,000
1,112	3,817	3,500	50-400-6440	Travel & Training	2,321	4,000
2,810	1,931	3,000	50-400-6445	Uniforms	2,651	3,200
484	703	1,500	50-400-6450	Safety Equipment	1,290	2,000
221,482	242,813	290,000	50-400-6470	Wholesale Water Purchases	290,000	301,600
59,872	70,529	75,000	50-400-6475	In Lieu Of Franchise Fee Payment	75,000	75,000
31,420	34,268	34,500	50-400-6480	Lost Creek Water Storage	35,000	35,500
199	218	350	50-400-6485	TID Assessment	223	350
1,609	-	3,000	50-400-6490	Rental Of Equipment & Vehicles	-	3,000

**City of Talent
Fiscal Year 2024-25
Water Fund**

Actual 2021-22	Actual 2022-23	Budget 2023-24	Account #	Account Description	Estimated 2023-24	Proposed 2024-25
MATERIALS & SERVICES						
4,964	6,247	7,500	50-400-6610	Fuel	6,700	7,800
8,048	2,211	1,000	50-400-6900	Miscellaneous	100	100
31	-	300	50-400-6970	Meeting Expense	-	300
-	-	-	50-400-6975	Water Samples	-	7,500
\$ 626,202	\$ 639,766	\$ 801,550		Total Materials & Services	\$ 760,022	\$ 875,287
CAPITAL OUTLAY						
-	180	500	50-400-7200	Computer Hardware & Software	2,100	-
778	-	3,400	50-400-7230	Minor Equipment	1,979	8,000
\$ 778	\$ 180	\$ 3,900		Total Capital Outlay	\$ 4,079	\$ 8,000
DEBT SERVICE						
135,000	140,000	150,000	50-700-8501	2013 Bond Principal	150,000	50,000
92,730	87,230	81,430	50-700-8502	2013 Bond Interest	81,430	81,430
75,407	76,162	76,923	50-700-8503	OCED Loan Principal	76,923	76,923
8,722	7,968	7,207	50-700-8504	OCED Loan Interest	7,207	7,207
100,748	104,879	105,928	50-700-8510	New Reservoir Principal	105,928	105,928
39,213	35,083	34,034	50-700-8511	New Reservoir Interest	34,034	34,034
\$ 451,822	\$ 451,322	\$ 455,522		Total Debt Service	\$ 455,522	\$ 355,522
TRANSFERS OUT						
254,220	94,750	-	50-800-9005	To CIP Fund	-	110,000
\$ 254,220	\$ 94,750	\$ -		Total Transfers Out	\$ -	\$ 110,000
UNALLOCATED						
-	-	150,000	50-900-9500	Contingency	-	150,000
502,400	384,215	185,432	50-900-9900	Unappropriated Ending Fund Balance	421,699	493,288
\$ 502,400	\$ 384,215	\$ 335,432		Total Unallocated Funds	\$ 421,699	\$ 643,288
\$ 2,374,450	\$ 2,096,692	\$ 2,051,966		Total Water Fund Resources	\$ 2,131,245	\$ 2,473,618
\$ 2,374,450	\$ 2,096,692	\$ 2,051,966		Total Water Fund Requirements	\$ 2,131,245	\$ 2,473,618