

**City of Talent  
Adopted Budget  
2021-2022**



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# **CITY OF TALENT**

## **2021-22 ANNUAL BUDGET**

### **BUDGET COMMITTEE**

#### Council

Councilor Eleanor Ponomareff  
Councilor Jason Clark  
Councilor David Pastizzo  
Councilor Ana Byers  
Councilor Colette Pare-Miller  
Councilor Derek Volkart

#### Public

Larry Chase  
Anna D'Amato  
Ken Baker  
Felicia Hazel  
Joi Riley  
Ryan Pederson

### **CITY STAFF**

Jamie McLeod-Skinner, Interim City Manager  
Kurt Sexton, Finance Director  
Jennifer Snook, Police Chief  
Dick Converse, Interim Community Development Director  
Bret Marshall, Public Works Director  
Hector Flores, Interim City Recorder

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**BUDGET MESSAGE**

This past year was a year like no other in the history of the City of Talent. In addition to a global pandemic that has endangered health and weakened the economy, the City faced a devastating wildfire that destroyed a third of our homes and businesses. The City cannot fully express the full measure of our gratitude to the heroic efforts of city staff, residents, and community partners who evacuated residents.

A community is made up of more than just structures, it is also made of the people who call it home. The City has been working to create opportunities to bring families home by facilitating the establishment of temporary emergency housing as well as permanent affordable housing and a sense of community. To quote the hand-painted signs seen around the City since the fire: Talent Strong.

As the saying goes, a city's budget is not simply a balance sheet of anticipated revenue and expenditures, but a statement of the city's values. How do you choose to invest the city's limited public resources is a demonstration of what the city values.

With the loss of so many buildings, which provides a revenue source through property taxes, the City has taken a cautious approach to allocating the City's limited resources while aggressively pursuing grant funding for wildfire recovery and resiliency building.

This budget addresses the basic health and safety needs of our residents in addition to continuing the recovery process of rebuilding our homes, economy, and community. This budget contains items specific to wildfire recovery, public safety, community engagement, sustainability, and staff development. In addition, this budget continues to meet the City's obligation to pay our debts; specifically, the general obligation for the Police Department building renovation that began in 2007 will be paid off in Jan 2022.

While the City is facing reduced revenues due to the impact of the fire, this Budget preserves the majority of the beginning fund balances for the coming fiscal year, which is an important goal given that the City is anticipated to face financially challenging times in the next few years. This budget includes transfers into the Capital Improvement Projects Fund of over \$780,000 to address fire safety and resiliency measures.

Staff has been activity seeking grant funding for wildfire recovery and resiliency building work. Over \$2 million in state and federal grants and reimbursements are included in this budget and at least an additional \$1.3 million is anticipated through a federal allocation. It is important to understand that such funding requires specialized tracking and reporting requirements, and that one-time funding involves a very different approach than ongoing funding streams. Numerous pre-grant applications, or Letters of

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Intent (LOIs), have been submitted, which will require additional grant writing for LOIs that receive an invitation to submit a full grant.

It is very important to note that grants are given for specific purposes and are not discretionary. That is, grants do not mean there is simply more money to spend – if the City does not spend the money for the stated purpose, or does not adequately track and document how the money is spent, then the City may have to give the money back.

Recovering from the 2020 Almeda fire will be a long-term endeavor and the full financial impact of the fire is still being understood. A clear picture of the City's anticipated revenues are also in flux, given that the Oregon Legislature is still in session, their decisions may impact available resources, and the City has numerous pending grant applications. Given the multiple unknowns at this time, Council and Talent residents should anticipate a supplemental budget request being submitted by staff midway through this next budget year.



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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 the one of the most important policy documents that the City produces each year.

The preparation of the budget generally 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 30, a noticed public hearing is held before the City Council to consider the proposed budget as approved by the Budget Committee. The City Council can make changes to the Budget and then formally adopts 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 30<sup>th</sup> each year.

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**BUDGET AMENDMENTS**

It sometimes is necessary to make changes to 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, with the exception of 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 30<sup>th</sup> of the fiscal year. Under this accounting method, revenues are recognized in the period in which they are actually 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 some 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 cost of the services, that the city provides. The other 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, major changes may need to be made to the budget. Given the fire's impact on revenue and the city's grant applications for fire recovery funding will not be fully known until late 2021, the City is expected to have to undergo a mid-year Budget Adjustment in late 2021 or early 2022.

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 **Schedules and Summaries** provide the operating and financial plan.

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.

The **Debt Service Funds** contains information on the resources accumulated for the payment of long-term debt.

The **Enterprise Fund** contains revenue and expenditure summaries for the City's Enterprise Fund. Only the Water Utility Fund qualifies for designation as an Enterprise 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 Drain and Water, and within these categories specific projects will be identified. This fund also includes Equipment Reserves for the Police Department under the General Fund program and an Equipment Reserve under each of 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.

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**GOVERNMENTAL FUNDS**

**General Fund:** The General Fund is the city's general operating fund, and supports the administration, finance, 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.

**Administration & Finance**, which includes the City Manager's Office and Finance Department, is funded from property tax, franchise fees, intergovernmental revenues and, in the short term, various wildfire 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. Rental income does not fully cover short-term maintenance costs and taxes for the leased properties, and long-term maintenance remains largely unfunded in the Capital Improvements Plan.

**Records & Public Information** costs are funded by property tax revenues and, in the short term, various wildfire recovery grants. Major expenses for this department are personnel-related. In addition to public records, this depart helps leverage community volunteers.

**Community Development** receives funding from licenses, permits, fees, intergovernmental revenues, other sources and, in the short term, various wildfire recovery grants. Major expenses are for personnel, contracted services and overhead. In addition to community planning, the accounting for the building inspection program, municipal 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.

**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.

**Special Revenue Funds:** Special Revenue Funds contain the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

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**Parks Fund** pays for park maintenance and related activities. The Park Utility Fee, adopted by ordinance in 2005, became effective in 2007 and was increased in late 2017. It is proposed for an increase under the draft Parks Master Plan.

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.

**Debt Service Funds:** These funds account for the accumulation of resources for the payment of general long-term debt principal and interest. The principal sources of revenues for this fund are property taxes, assessments, and earnings on investments.

The **General Obligation Debt Service Fund** was established to account for bonds and interest payments paid for through general fund revenues. The Police Station Renovation Project bond payments are accounted for in this fund.

**PROPRIETARY FUNDS**

**Enterprise Fund:** An enterprise fund accounts for the operations of the city that are financed and operated with the intent that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis 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.

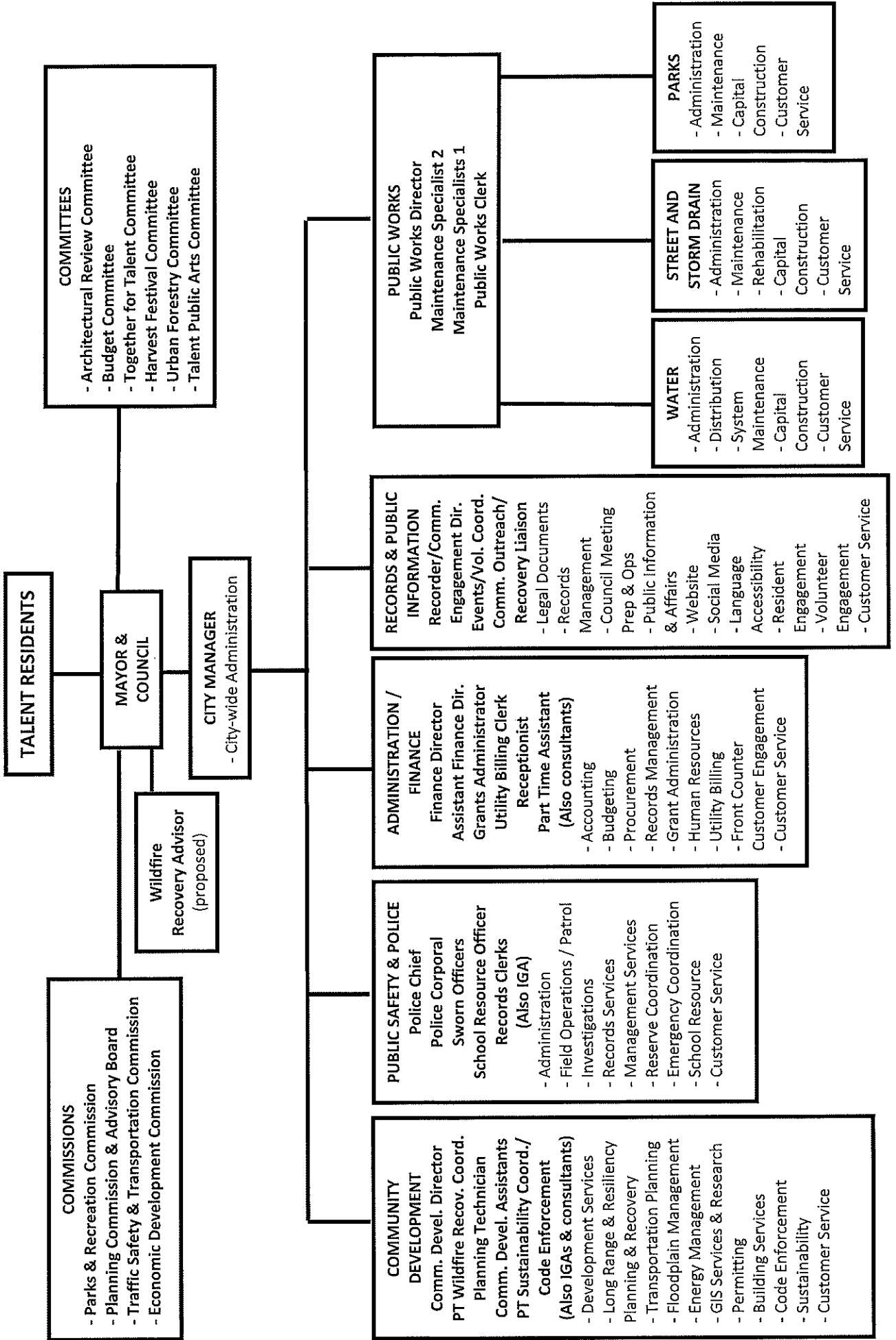
The Water Fund also accounts for debt service issues that include the 2013 LOCAP Bond will mature to pay for the original construction of the infrastructure to support the TAP water line that provides water from the Medford Water

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Commission to the cities of Talent, Phoenix and Ashland. That bond matures in 2036. In addition, 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. That loan matures in 2031.

# CITY OF TALENT

## Organizational Chart – July 2021



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**FUND SUMMARIES**

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 Revenue and Expenditures** – These summary pages indicate the totals of all the City Funds and reflect the total anticipated revenue and expenditures less Interfund Transfers for the fiscal year. These reports can provide the best source of information as to the total 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 Balance Trends** – This report provides a history of the beginning fund balances since fiscal year 2018-19. 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.

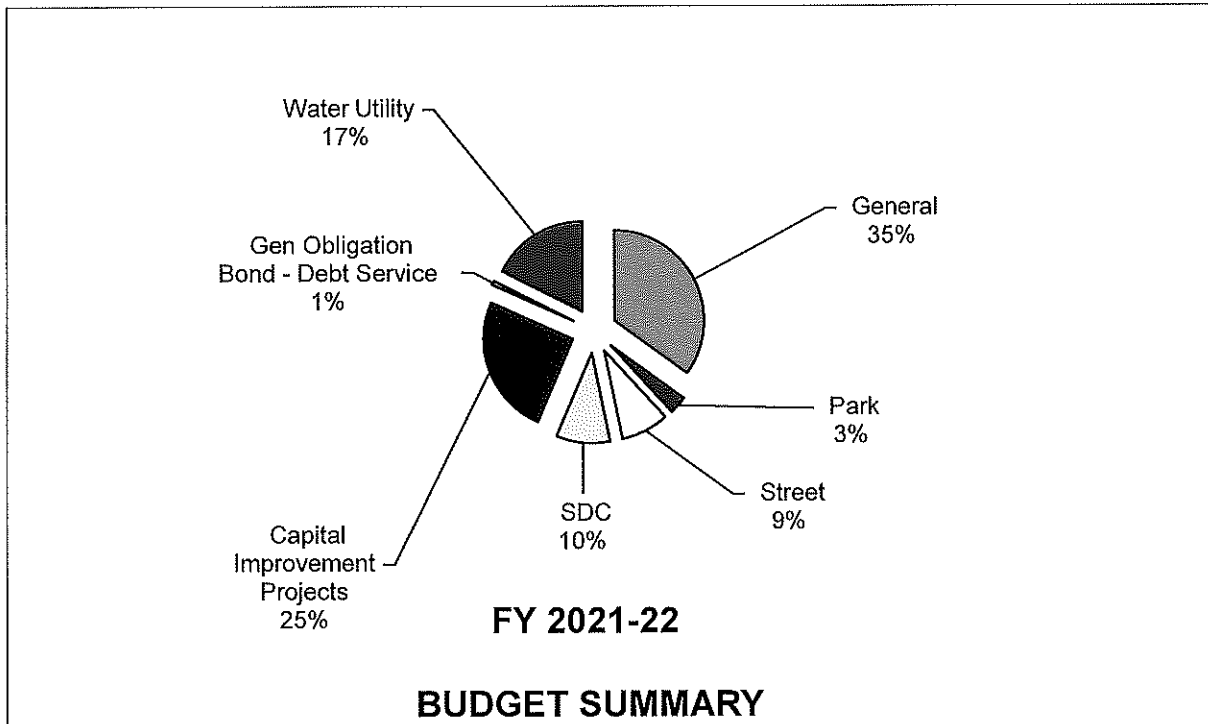
**Interfund Transfers for All Funds and By Fund** – This report provides a summary of the total of transfers from each fund and indicates where the money is coming from and going to. The journal transfer of these funds takes place during the fiscal year and is completed by the Finance Director by June 30<sup>th</sup> 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.

**INTERFUND TRANSFERS ALL FUNDS  
FISCAL YEAR 2021-22**

TRANSFER FROM:	AMOUNT	TRANSFER TO:	AMOUNT
General Fund-Projects	\$ <u>0</u>	Total CIP	<u>0</u>
		CIP Parks Reserve	40,000
Park Fund-Projects	\$ <u>(45,000)</u>	P#012 Public Works Equipment	<u>5,000</u>
		Total CIP	<u>45,000</u>
		P#012 Public Works Equipment	12,500
Street/Storm Fund - Projects	\$ <u>(42,500)</u>	P#057 Sidewalk Improvements	<u>30,000</u>
		Total CIP	<u>42,500</u>
SDC Water Imp.	(50,000)	P#045 West Valley View Reprofile	50,000
SDC Water Reimb.	(100,000)	P#075 Creekside Parks Improvements	60,000
SDC Parks Imp.	(60,000)	P#064 Asbestos Concrete Waterline Replace	<u>100,000</u>
Total SDC Funds	\$ <u>(210,000)</u>	Total CIP	<u>210,000</u>
		P#061 Large Meter Replacement	25,000
		P#012 Public Works Equipment	12,500
		P#056 Water Rate Study	10,000
		P#076 TAP Intergov Agreement	14,000
		P#077 Telemetry Mapping	15,000
		P#060 Backup Generator Replace	90,000
		P#047 TAP Long Term Maintenance	22,500
		P#060 Radio Read Meters	21,000
		P#066 TAP Relocation ODOT	<u>38,000</u>
Water Fund	<u>(246,000)</u>	Total CIP	<u>246,000</u>
<b>TOTAL TRANSFER OUT</b>	<b>\$ <u>(543,500)</u></b>	<b>TOTAL TRANSFER IN</b>	<b><u>543,500</u></b>
<b>NET TOTAL BUDGET TRANSFERS</b>			<b>0.00</b>

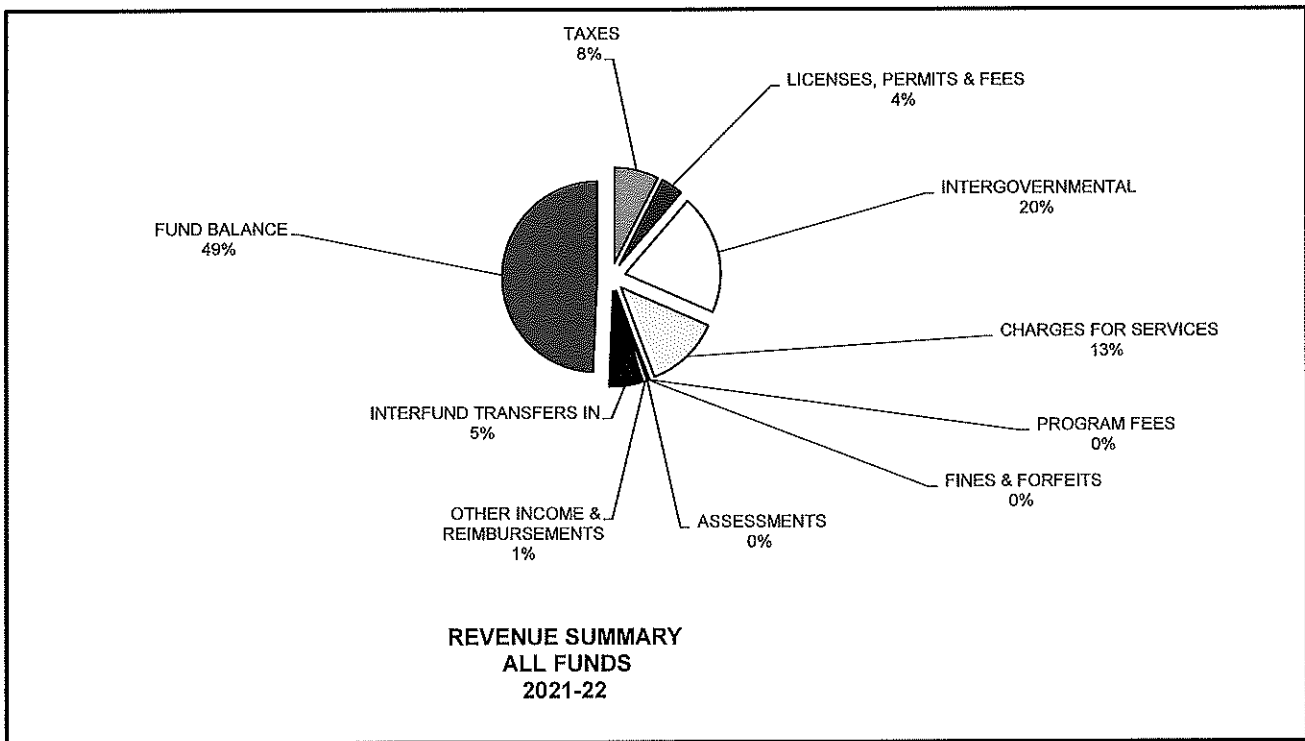
## BUDGET SUMMARY BY FUND COMPARISON

	FY 2020-21 Budget	FY 2021-22 Budget	FY 2021-22 as a % of Total Budget	FY 2021-22 Increase/ (Decrease) From FY 2020-21
General	3,555,450	5,143,500	35.0%	44.7%
Park	366,600	465,800	3.2%	27.1%
Street	1,129,800	1,267,200	8.6%	12.2%
SDC	1,384,189	1,422,400	9.7%	2.8%
Capital Improvement Projects	6,692,550	3,707,300	25.2%	-44.6%
Gen Obligation Bond - Debt Service	110,033	107,942	0.7%	-1.9%
Water Utility	2,323,500	2,589,000	17.6%	11.4%
<b>TOTAL BUDGET</b>	<b>15,562,122</b>	<b>14,703,142</b>	<b>100.0%</b>	<b>-5.5%</b>



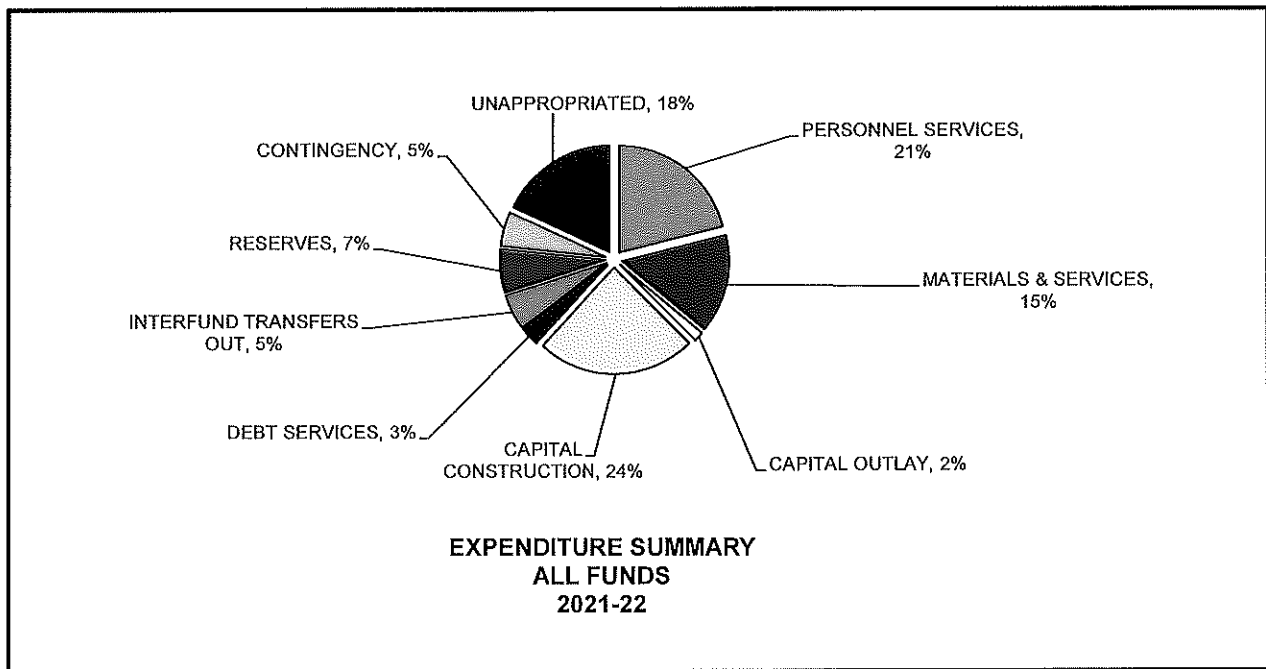
**SUMMARY OF REVENUES BY CATEGORY**  
For Fiscal Year 2021-22  
ALL FUNDS

Actual FY 18-19	Actual FY19-20	Adopted FY20-21	REVENUE	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
1,147,267	1,254,376	1,326,883	TAXES	1,100,942	1,100,942	1,100,942
880,788	694,436	579,600	LICENSES, PERMITS & FEES	553,000	553,000	553,000
1,471,896	1,068,178	4,993,900	INTERGOVERNMENTAL	2,991,900	2,991,900	2,991,900
2,699,270	2,403,205	2,252,830	CHARGES FOR SERVICES	1,874,600	1,874,600	1,862,600
150	-	-	PROGRAM FEES	-	-	-
99,125	87,405	69,500	FINES & FORFEITS	51,000	51,000	51,000
-	-	-	ASSESSMENTS	-	-	-
1,358,629	400,841	277,400	OTHER INCOME & REIMBURSEMENTS	96,900	96,900	108,900
170,860	991,863	498,000	INTERFUND TRANSFERS IN	781,700	781,700	781,700
4,799,870	6,054,302	5,564,009	FUND BALANCE	7,253,100	7,253,100	7,253,100
<b>12,627,855</b>	<b>12,954,606</b>	<b>15,562,122</b>	<b>GRAND TOTAL ALL FUNDS</b>	<b>14,703,142</b>	<b>14,703,142</b>	<b>14,703,142</b>
170,860	991,863	498,000	Less Interfund Transfers In	781,700	781,700	781,700
<b>12,456,995</b>	<b>11,962,743</b>	<b>15,064,122</b>	<b>NET TOTAL ALL FUNDS</b>	<b>13,921,442</b>	<b>13,921,442</b>	<b>13,921,442</b>



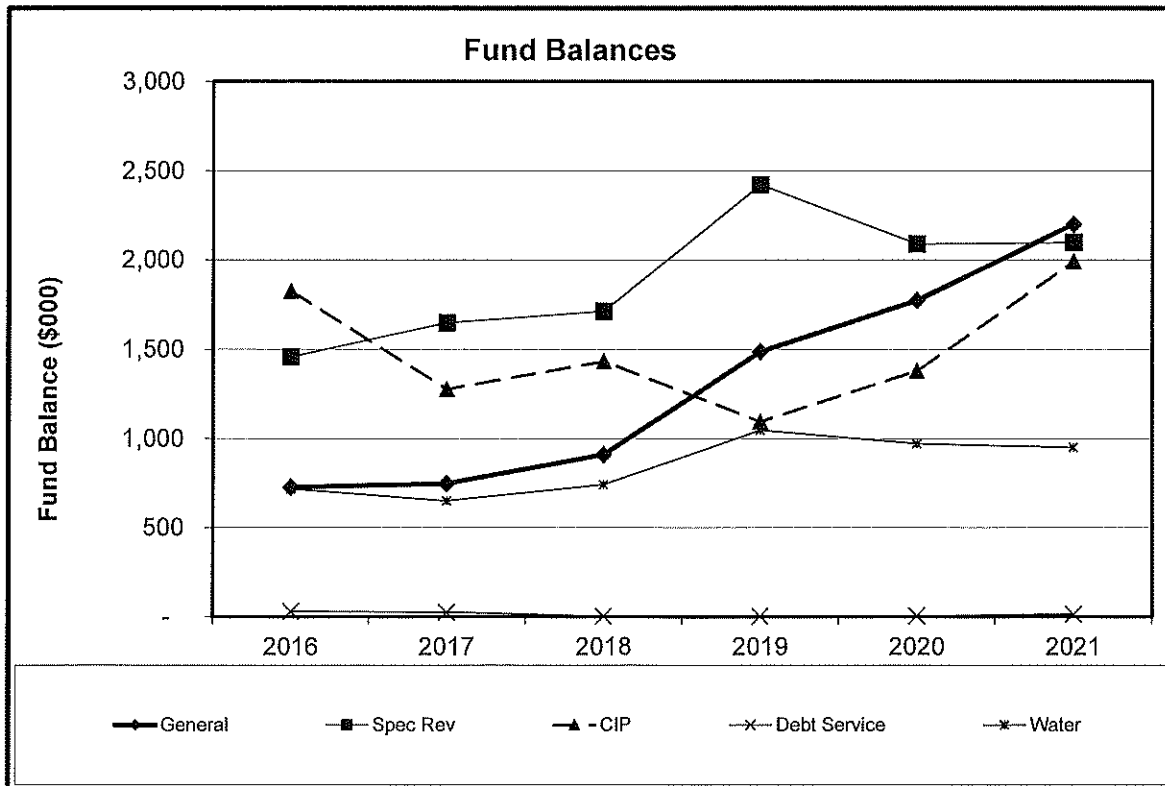
**SUMMARY OF EXPENDITURES BY CATEGORY**  
For Fiscal Year 2021-22  
**ALL FUNDS**

Actual FY18-19	Actual FY19-20	Adopted FY20-21		Proposed FY21-22	Approved FY21-22	Adopted FY21-22
2,319,362	2,616,599	3,000,866	PERSONNEL SERVICES	3,103,300	3,361,357	3,361,357
1,326,455	1,538,630	1,774,175	MATERIALS & SERVICES	2,198,320	2,218,320	2,348,320
45,584	96,235	224,700	CAPITAL OUTLAY	224,400	224,400	224,400
1,271,537	1,032,257	6,596,550	CAPITAL CONSTRUCTION	3,581,300	3,581,300	3,581,300
1,439,948	411,801	415,559	DEBT SERVICES	413,169	413,169	413,169
170,860	842,613	498,000	INTERFUND TRANSFERS OUT	781,700	781,700	781,700
2,676,682	2,619,906	1,174,189	RESERVES	974,200	974,200	974,200
649,121	794,015	748,774	CONTINGENCY	767,590	767,590	767,590
2,728,497	3,002,550	1,129,309	UNAPPROPRIATED	2,659,163	2,381,106	2,251,106
<b>12,628,045</b>	<b>12,954,606</b>	<b>15,562,122</b>	<b>GRAND TOTAL- ALL FUNDS</b>	<b>14,703,142</b>	<b>14,703,142</b>	<b>14,703,142</b>
170,860	842,613	498,000	Less Interfund Transfers Out	781,700	781,700	781,700
12,457,185	12,111,993	15,064,122	<b>NET TOTAL - ALL FUNDS</b>	<b>13,921,442</b>	<b>13,921,442</b>	<b>13,921,442</b>



**FUND BALANCE TRENDS**

	July 2016	July 2017	July 2018	July 2019	July 2020	July 2021
<b>INDIVIDUAL FUNDS</b>						
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
General	727,784	748,009	910,261	1,486,741	1,773,159	2,200,000
Library Operations	-	-	-	-	-	-
Park	46,924	60,829	122,968	190,426	254,208	275,000
Street	366,205	391,560	460,379	649,121	594,653	650,000
Water Debt Service Reserve	-	-	-	-	-	-
SDC	1,045,486	1,195,072	1,128,905	1,581,920	1,240,761	1,172,500
Capital Improvement Projects	1,826,313	1,276,786	1,431,544	1,094,762	1,379,142	1,990,600
General Obligation Debt Service	5,237	4,898	3,903	3,571	4,359	15,000
West Valley View Debt Service	24,234	20,921	-	-	-	-
Water Utility	718,783	650,372	741,910	1,047,759	970,818	950,000
TAP Operations Fund	-	-	-	-	-	-
<b>Totals</b>	<b>4,760,967</b>	<b>4,348,447</b>	<b>4,799,870</b>	<b>6,054,300</b>	<b>6,217,100</b>	<b>7,253,100</b>
<b>TOTAL BUDGET</b>						
<b>GROUPED FUNDS</b>						
General Fund (Unrestricted use fund)	727,784	748,009	910,261	1,486,741	1,773,159	2,200,000
Special Revenue (Funds dedicated by Statute or Ordinance for a special purpose - Library, Park, Street, System Dev., and Water Debt Serv. Resv. Funds)	1,458,615	1,647,461	1,712,252	2,421,467	2,089,622	2,097,500
Capital Projects Funds (Funds reserved through budget process for specific capital improvement projects)	1,826,313	1,276,786	1,431,544	1,094,762	1,379,142	1,990,600
Debt Service Funds (Funds set aside to pay current and future debt - West Valley View LID and General Obligation Bond debt fund.)	29,471	25,819	3,903	3,571	4,359	15,000
Enterprise Funds (Water Utility Fund)	718,783	650,372	741,910	1,047,759	970,818	950,000
<b>Totals</b>	<b>4,760,967</b>	<b>4,348,447</b>	<b>4,799,870</b>	<b>6,054,300</b>	<b>6,217,100</b>	<b>7,253,100</b>



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**GENERAL FUND**

The General Fund includes all Administration & Finance, Records & Public Information, Community Development, Public Safety / Police, Public Works, Mayor and City Council, as well as Committees and Commissions. The maintenance of the City Hall, Town Hall, Community Center, Historical Society and the Depot buildings are included as well. The Community Development Department includes the Community Development Director and staff as well as the building inspection program, municipal code enforcement, and storm water and management. The City contracts with Jackson County to provide Building Code and Fire Code review as well as building inspection services. The City contracts with the City of Medford for flood plain review. And the City contracts with the City of Ashland for patrol, detective, and supervision support for the Police Department. The city's wildfire recovery efforts are integral to all city departments and incorporated into the work of all city staff in one form or another.

**Revenues** – In the current fiscal year, the City has seen a slight uptick in development-related revenues, but future revenues will continue to be restricted due to a lack of buildable land as well as economic uncertainty. As a result of the Almeda Fire on September 8, 2020 the city lost 30% of its homes which may result in a reduction of property taxes in the coming fiscal year. Dedicated Public Safety Surcharge, established in FY2008-09, no longer provides an adequate source of funding for the Police Department. When the fund was established, a provision was included in the ordinance for the City Council to review the adequacy of for the Public Safety Surcharge on a biennial basis, but this has not occurred. The City Manager's Office had planned to bring a review to Council this Spring, but those plans were put on hold due to the economic disruption of the Covid-19 pandemic and further delayed by the Almeda Fire.

The major sources of revenue within the General Fund are the beginning fund balance, property taxes, franchise fees, building fees and state shared revenue. Franchise fees are an assessment on utilities that sell their services within the City limits. The fee is a calculated percentage of revenue agreed upon by the City and the utility. As the utility rates increase, the fees collected on behalf of the City go up as well. Franchise fees come from Avista, Spectrum/Charter, Pacific Power, Recology and the City's Water Utility.

All traffic citations are issued into the Jackson County Justice Court. The City has seen a decrease in fine revenue along with an offsetting decrease in court associated expenditures after outsourcing all fine collection and court duties to Jackson County.

**Expenditures – Administration & Finance** – The expenditures listed under Administration include both the costs related to the respective city departments – namely the City Manager's office, Finance Department and grant administration, City Hall operations, and Council expenses – as well as the costs for city facilities located in the vicinity of City Hall. These include the Town Hall, Community Center, Depot Building, and the property that houses the Historical Society (105 Market Street). An initial assessment of city properties was conducted in early 2020 to begin the cue up a future Council

**City of Talent  
2021-22 Annual Budget**

discussion on policies for city owned properties. Expenses associated with city properties include energy, water, sewer, and maintenance costs.

**Expenditures – Records & Public Information** – Maintenance of city recorders, the staffing support for public meetings and town hall, maintenance of the city’s website and other public engagement efforts, and making information available in English and Spanish are all part of this department, as well as support in coordinating city volunteers and events. Personnel include the City Recorder and Community Engagement Director, Events/Volunteer Coordinator, and Outreach/Recovery Liaisons.

**Expenditures - Community Development** – The City’s Community Development Department helps guide the physical growth, wildfire recovery, community resiliency, and economic growth. This department works to ensure that buildings are safe and developments improve the city environment and promote economic vitality.

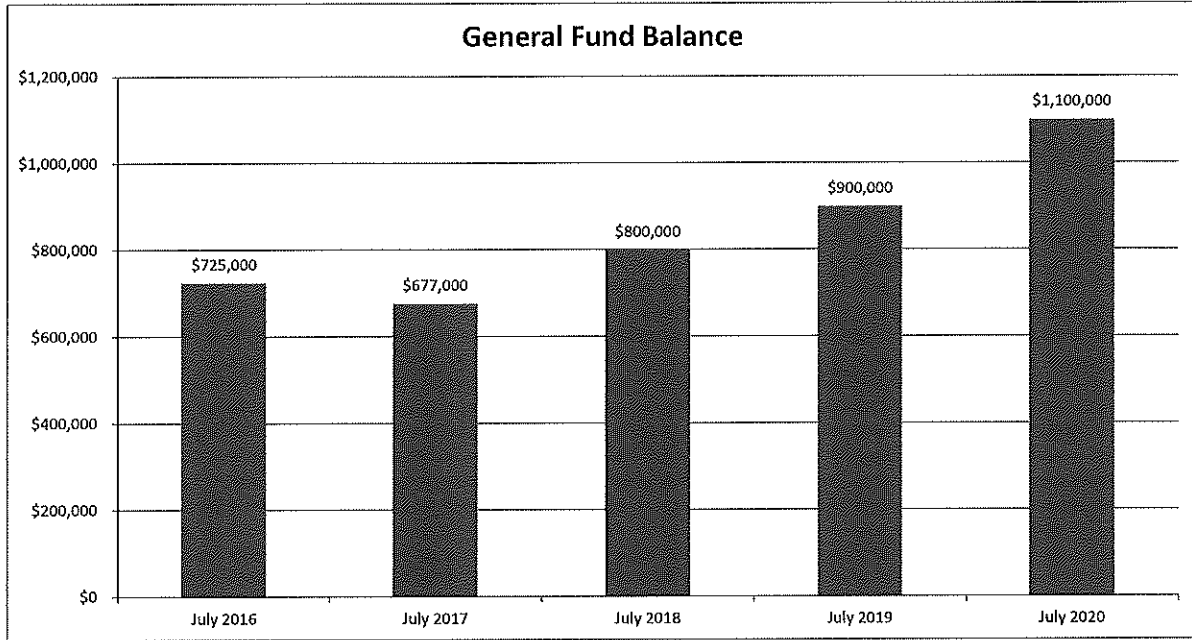
The Community Development Department provides planning, long and short-range planning, code enforcement and conservation services. The City contracts with other jurisdictions and organizations for building permit review and inspection services for construction activities, floodplain review, and for Geographic Information Systems (GIS) mapping and data analysis through intergovernmental agreements (IGAs). Code compliance receives and processes code compliance issues and the Conservation Division provides energy and conservation program coordination. Together these divisions provide administrative support for the City Council and City Commissions and Committees including Planning Commission, Architectural Review Committee, and the Urban Forestry Committee. Community Development employees included the Community Development Director, Wildfire Recovery Coordinator, Planning Technician, Community Development Assistants, and a Sustainability/Code Enforcement Officer.

The two largest expenses in the Community Development Department are personnel and the administration of the City’s Building Inspection Program. The City’s Building Inspection Program is bifurcated, with actual inspection services provided by Jackson County through an intergovernmental agreement, and all clerical responsibilities are handled by Community Development staff.

**Expenditures – Public Safety / Police Department** – The Police Department continues to represent a significant portion of General Fund expenditures in the proposed budget, specifically due to high personnel and equipment costs. The Police Department provides the residents of Talent with police patrol and detective services, either directly or through an intergovernmental agreement. Due to the challenge of recruiting new officers, the City recently entered into an Intergovernmental Agreement with the City of Ashland for additional police patrol services, enabling the City to return to 24/7 coverage. During 2020, the department handled over 6,000 calls for service, which is down from the 9,081 calls for service in 2019. Staff attributes this drop in calls to the Alameda Fire, COVID-19, and staffing.



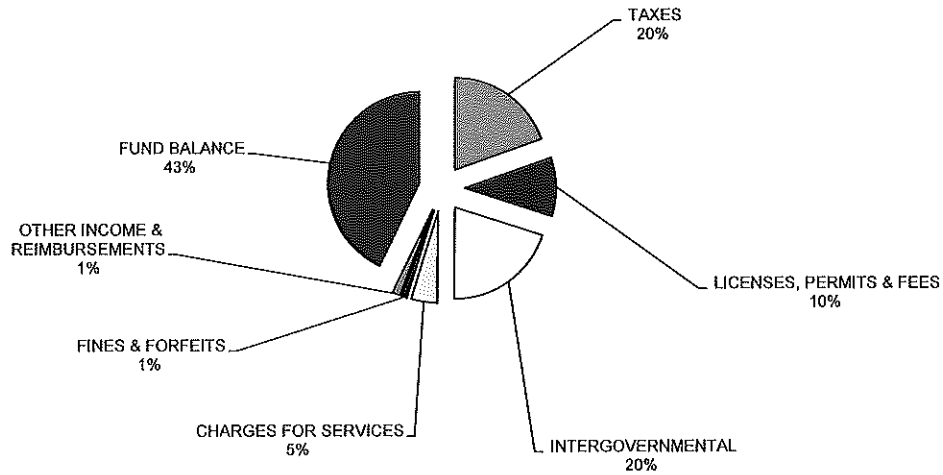
## General Fund Balance Trend



	<u>July 2016</u>	<u>July 2017</u>	<u>July 2018</u>	<u>July 2019</u>	<u>July 2020</u>
General Fund Balance	\$725,000	\$677,000	\$800,000	\$900,000	\$1,100,000
General Fund Unreserved Balance as a % of Total Revenue	7.15%	6.74%	6.11%	6.02%	7.07%
Total Budgeted City Revenues	\$10,139,060	\$10,051,276	\$13,098,549	\$14,940,845	\$15,562,122

**REVENUE SUMMARY**  
 For Fiscal Year 2021-22  
 GENERAL FUND  
 BY CATEGORY

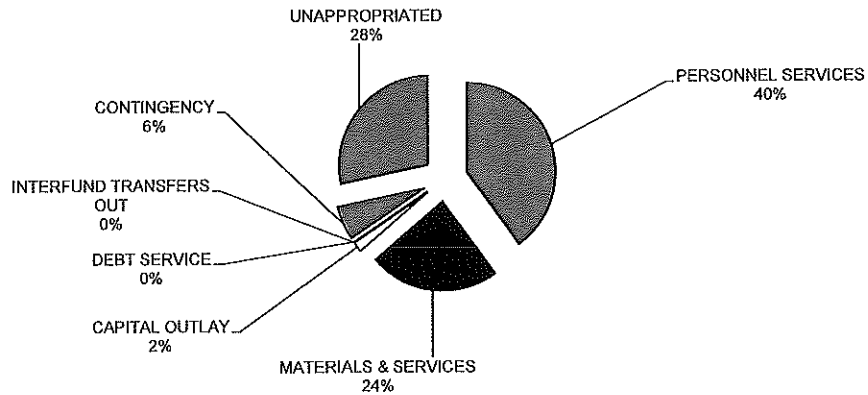
Actual FY18-19	Actual FY19-20	Adopted FY20-21	REVENUE	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
1,052,356	1,151,280	1,220,000	TAXES	1,008,000	1,008,000	1,008,000
815,389	648,140	552,500	LICENSES, PERMITS & FEES	535,000	535,000	535,000
211,956	217,187	176,300	INTERGOVERNMENTAL	1,038,300	1,038,300	1,038,300
440,111	271,506	228,750	CHARGES FOR SERVICES	238,500	238,500	238,500
99,125	87,405	69,500	FINES & FORFEITS	51,000	51,000	51,000
1,221,449	279,458	208,400	OTHER INCOME & REIMBURSEMENTS	72,700	72,700	72,700
910,260	1,486,741	1,100,000	FUND BALANCE	2,200,000	2,200,000	2,200,000
<b>4,750,646</b>	<b>4,141,716</b>	<b>3,555,450</b>	<b>GRAND TOTAL REVENUES</b>	<b>5,143,500</b>	<b>5,143,500</b>	<b>5,143,500</b>
-	-	-	Less Interfund Transfers In	-	-	-
<b>4,750,646</b>	<b>4,141,716</b>	<b>3,555,450</b>	<b>NET TOTAL REVENUES</b>	<b>5,143,500</b>	<b>5,143,500</b>	<b>5,143,500</b>



**GENERAL FUND REVENUE SUMMARY**  
 2021-22

**EXPENDITURE SUMMARY**  
For Fiscal Year 2021-22  
**GENERAL FUND**  
BY CATEGORY

Actual FY18-19	Actual FY19-20	Adopted FY20-21	EXPENDITURES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
1,577,490	1,700,705	2,056,978	PERSONNEL SERVICES	2,058,125	2,316,182	2,316,182
658,221	605,532	733,550	MATERIALS & SERVICES	1,220,275	1,240,275	1,370,275
12,351	54,819	122,500	CAPITAL OUTLAY	92,000	92,000	92,000
985,733	-	-	DEBT SERVICE	-	-	-
30,300	7,500	28,000	INTERFUND TRANSFERS OUT	-	-	-
-	-	284,274	CONTINGENCY	317,590	317,590	317,590
1,486,741	1,773,160	330,148	UNAPPROPRIATED	1,455,510	1,177,453	1,047,453
4,750,836	4,141,716	3,555,450	GRAND TOTAL EXPENDITURES	5,143,500	5,143,500	5,143,500
30,300	7,500	28,000	Less Interfund Transfers Out	-	-	-
4,720,536	4,134,216	3,527,450	NET TOTAL EXPENDITURES	5,143,500	5,143,500	5,143,500



**GENERAL FUND EXPENDITURE SUMMARY**  
**2021-22**

**EXPENDITURE SUMMARY & ANALYSIS**  
**Adopted Budget for FY 2021-22**  
**GENERAL FUND**  
**BY DEPARTMENT AND CATEGORY**

	<u>ADMINISTRATION</u>	<u>COUNCIL, COMMISSIONS &amp; BUILDINGS</u>	<u>COMMUNITY DEVELOPMENT</u>	<u>POLICE</u>	<u>NON-DEPARTMENTAL</u>	<u>TOTALS</u>
PERSONNEL SERVICES	440,200	86,075	508,900	1,022,950	-	2,058,125
MATERIALS AND SERVICES	121,500	210,175	313,100	575,500	-	1,220,275
CAPITAL OUTLAY	3,500	-	46,000	42,500	-	92,000
DEBT SERVICE	-	-	-	-	-	-
TRANSFERS TO OTHER FUNDS	-	-	-	-	-	-
CONTINGENCY	-	-	-	-	317,590	317,590
UNAPPROPRIATED ENDING FUND BALANCE	-	-	-	-	1,455,510	1,455,510
<b>TOTALS</b>	<b>565,200</b>	<b>296,250</b>	<b>868,000</b>	<b>1,640,950</b>	<b>1,773,100</b>	<b>5,143,500</b>
LESS DEBT SERVICE, TRANSFERS & CONTINGENCY						(1,773,100)
<b>NET TOTAL (Operating Budget)</b>						<b>3,370,400</b>
Prior Year Net Operating Budget						2,913,028
Increase / - Decrease						15.7%

**GENERAL FUND EXPENDITURE ANALYSIS**  
FY 2020-21 Proposed Budget, Net of Transfers and Contingency

**Table 1: Budget by Departments**

ADMINISTRATION (excluding TURA Loan)	565,200	17%
COUNCIL, DEPOT, COMM HALL & COMM CTR.	296,250	9%
COMMUNITY DEVELOPMENT	868,000	26%
POLICE	1,640,950	49%
<b>TOTAL</b>	<b>3,370,400</b>	<b>100%</b>

**Table 2: Budget by Categories**

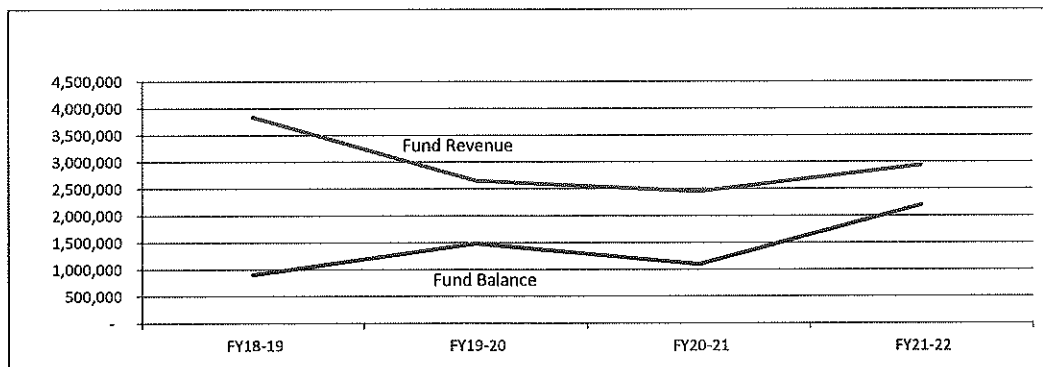
PERSONNEL SERVICES	2,058,125	61%
MATERIALS AND SERVICES	1,220,275	36%
CAPITAL OUTLAY	92,000	3%
<b>TOTAL</b>	<b>3,370,400</b>	<b>100%</b>

**Table 3: Department Budgets by Categories**

<b>Administration</b>		
PERSONNEL SERVICES	440,200	78%
MATERIALS AND SERVICES	121,500	21%
CAPITAL OUTLAY	3,500	1%
<b>TOTAL</b>	<b>565,200</b>	<b>100%</b>
<b>Council, Depot, Community Hall &amp; Community Center</b>		
PERSONNEL SERVICES	86,075	29%
MATERIALS AND SERVICES	210,175	71%
CAPITAL OUTLAY	-	0%
<b>TOTAL</b>	<b>296,250</b>	<b>100%</b>
<b>Community Development</b>		
PERSONNEL SERVICES	508,900	59%
MATERIALS AND SERVICES	313,100	36%
CAPITAL OUTLAY	46,000	5%
<b>TOTAL</b>	<b>868,000</b>	<b>100%</b>
<b>Police</b>		
PERSONNEL SERVICES	1,022,950	62%
MATERIALS AND SERVICES	575,500	35%
CAPITAL OUTLAY	42,500	3%
<b>TOTAL</b>	<b>1,640,950</b>	<b>100%</b>

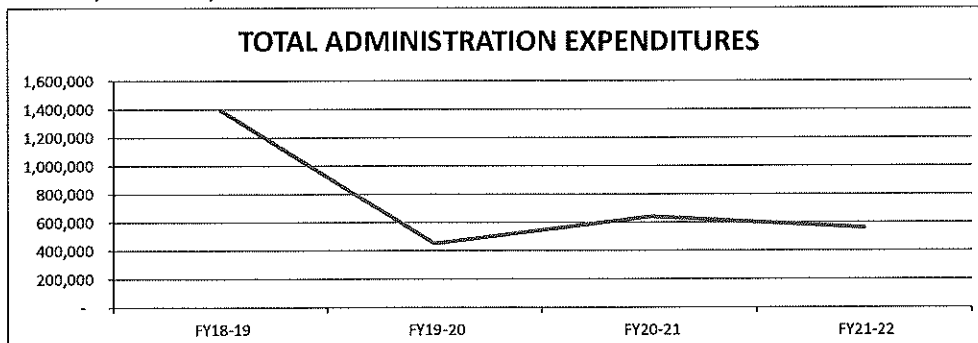
**GENERAL FUND**  
**FISCAL YEAR 2021-22**

Actual FY18-19	Actual FY19-20	Adopted FY20-21		Proposed FY21-22	Approved FY21-22	Adopted FY21-22
			<b>REVENUES</b>			
910,260	1,486,741	1,100,000	FUND BALANCE	2,200,000	2,200,000	2,200,000
1,030,673	1,131,274	1,200,000	PROP TAXES - CURRENT	1,000,000	1,000,000	1,000,000
21,683	20,006	20,000	PROP TAXES - DELINQUENT	8,000	8,000	8,000
416	1,829	1,200	PROP TAX INTEREST	1,000	1,000	1,000
526,665	514,508	427,500	FRANCHISE TAXES	360,000	360,000	360,000
-	-	-	OTHER CITY TAXES	-	-	-
29,025	29,655	25,000	BUSINESS LICENSES	25,000	25,000	25,000
259,699	103,977	100,000	BUILDING PERMITS	150,000	150,000	150,000
-	-	-	STATE GOV GRANTS	-	-	-
-	-	-	MUNICIPAL WILDFIRE PROGRAM GRANTS	475,000	475,000	475,000
-	-	-	FEMA DAMAGE INVENTORY GRANTS	115,000	115,000	115,000
-	-	-	BUSINESS OREGON DAMAGE INVENTORY 25%	40,000	40,000	40,000
1,914	4,704	4,000	POLICE GRANTS - MUNICIPAL WILDFIRE	150,000	150,000	150,000
-	438	2,000	POLICE GRANT - OTHER	40,000	40,000	40,000
-	-	-	CRIMINAL / CIVIL FORFEITURES	2,000	2,000	2,000
63,910	69,050	55,000	STATE SHARED REVENUE	60,000	60,000	60,000
27,108	32,516	24,000	STATE MARIJUANA TAX	25,000	25,000	25,000
7,289	7,122	6,300	STATE CIGARETTE TAX	6,300	6,300	6,300
111,735	103,357	85,000	STATE LIQUOR TAX	125,000	125,000	125,000
115,596	1	10,000	CHARGES FOR SERVICES	10,000	10,000	10,000
30,094	30,042	20,000	ZONING AND SUBDIVISION FEE	30,000	30,000	30,000
117,009	76,908	60,000	COMMUNITY DEVELOPMENT FEE	90,000	90,000	90,000
91,514	82,905	65,000	FINES	50,000	50,000	50,000
7,611	4,500	4,500	IMPOUND	1,000	1,000	1,000
4,851	214	-	TURA LOAN PRINCIPAL PAYMENT	-	-	-
-	-	-	TURA LOAN INTEREST PAYMENT	-	-	-
49,125	49,125	-	STREET FUND PRINCIPAL PMT	-	-	-
2,300	985	-	STREET FUND INTEREST PMT	-	-	-
149,715	150,937	130,000	PUBLIC SAFETY SURCHARGE	100,000	100,000	100,000
3,296	2,120	1,500	PT SCHOOL CET ADMINISTRATION FEE	1,500	1,500	1,500
-	389	500	AFFORDABLE HOUSING CET ADMIN FEE	500	500	500
24,401	11,110	6,750	SDC ADMIN FEE	6,500	6,500	6,500
2,400	2,400	2,000	CHARTER RENTAL INCOME	2,000	2,000	2,000
5,267	6,460	5,000	CREDIT CARD TRANSACTION FEES	5,000	5,000	5,000
-	-	-	DONATIONS TO PUBLIC ARTS	-	-	-
14,000	60,448	100,000	OTHER GRANTS	-	-	-
-	5,442	-	INSURANCE CLAIM PROCEEDS	-	-	-
1,065,920	86,123	50,000	REFUNDS & REIMBURSEMENTS	30,000	30,000	30,000
28,274	32,548	20,000	INTEREST EARNINGS	7,000	7,000	7,000
4,701,750	4,107,833	3,525,250		5,115,800	5,115,800	5,115,800
20,772	18,525	12,000	DEPOT RENT	17,500	17,500	17,500
-	(2,991)	-	DEPOT MISC REFUND & REIMBURSEMENTS	-	-	-
2,710	800	-	TOWN HALL RENT	-	-	-
-	-	-	MISC REFUND & REIMBURSEMENTS	-	-	-
1,200	1,200	1,200	105 N MARKET RENT	1,200	1,200	1,200
2,099	1,695	-	105 N MARKET MISC REFUNDS	-	-	-
5,400	4,195	3,000	COMMUNITY CENTER RENT	1,000	1,000	1,000
-	-	-	MISC REFUND & REIMBURSEMENTS	-	-	-
5,615	4,199	4,000	H FESTIVAL EARNED INCOME	3,000	3,000	3,000
11,100	6,260	10,000	H FESTIVAL DONATIONS	5,000	5,000	5,000
48,896	33,883	30,200		27,700	27,700	27,700
4,750,646	4,141,716	3,555,450	<b>TOTAL GENERAL FUND REVENUE</b>	<b>5,143,500</b>	<b>5,143,500</b>	<b>5,143,500</b>



**GENERAL FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	EXPENDITURES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
<b>ADMINISTRATION</b>						
213,040	212,128	252,280	REGULAR SALARIES	275,500	259,377	259,377
-	-	-	OVERTIME	-	-	-
-	-	2,771	ACCRUED LEAVE PAYOUTS	3,000	2,200	2,200
-	-	-	COMP TIME PAYOFF	-	-	-
-	-	-	SICK LEAVE SELL BACK	-	-	-
185	-	-	VACATION PAYOUT	-	-	-
(77)	-	-	FRINGE BENEFITS	-	-	-
16,278	16,020	19,511	FICA/MEDICARE	21,300	20,100	20,100
-	-	-	WELLNESS PROGRAM	1,500	1,500	1,500
51,518	54,701	67,044	HEALTH INSURANCE	67,100	69,635	69,635
1,880	1,930	2,541	HRA VEBA	2,600	2,640	2,640
1,612	1,759	2,695	LIFE & DISABILITY INSURANCE	2,700	2,800	2,800
8,969	12,189	13,675	PERS EMPLOYEE	16,400	15,400	15,400
15,031	29,826	32,917	PERS EMPLOYER	45,700	43,000	43,000
284	849	238	WORKERS COMPENSATION	700	650	650
2,803	1,875	3,722	UNEMPLOYMENT	3,700	3,400	3,400
<b>311,523</b>	<b>331,277</b>	<b>397,394</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>440,200</b>	<b>420,702</b>	<b>420,702</b>
5,253	10,261	15,000	ATTORNEY SERVICES - GENERAL	20,000	20,000	20,000
264	-	2,000	ATTORNEY SERVICES - LABOR	500	500	500
3,381	3,532	3,500	AUDIT SERVICES	4,000	4,000	4,000
2,389	1,720	-	CONSULTING SERVICES	1,000	1,000	1,000
12,746	1,843	25,000	CONTRACTED PERSONNEL SERVICES	10,000	10,000	10,000
25,413	36,511	25,000	INFORMATION TECHNOLOGY SUPPORT SERVICES	40,000	40,000	40,000
14,833	9,051	11,000	COMPUTER SERVICES AND SUPPLIES	7,500	7,500	7,500
7,416	7,935	15,000	PHONE, INTERNET & RADIO COMMUNICATIONS	12,000	12,000	12,000
1,231	-	1,000	ADVERTISING	1,000	1,000	1,000
1,115	453	1,500	BANKING FEES	1,000	1,000	1,000
11,670	9,483	12,000	DUES, MEMBERSHIPS, & PUBLICATIONS	12,000	12,000	12,000
2,339	2,504	3,000	GENERAL SUPPLIES	2,000	2,000	2,000
3,302	2,843	3,000	OFFICE SUPPLIES	2,000	2,000	2,000
1,648	1,148	1,500	POSTAGE	1,500	1,500	1,500
1,883	1,183	2,500	PRINTING AND BINDING	1,500	1,500	1,500
3,522	2,401	6,500	TRAVEL & TRAINING	4,000	4,000	4,000
36	137	200	FUEL	500	500	500
1,232	1,826	2,000	COURT ASSESSMENTS	1,000	1,000	1,000
1,045	129	-	MISCELLANEOUS	-	-	-
-	-	-	GRANT EXPENDITURES	-	-	-
-	-	-	MEETING EXPENSE	-	-	-
-	-	-	ENGINEERING, DESIGN & CONST MGMT SERV	-	-	-
<b>100,718</b>	<b>92,960</b>	<b>129,700</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>121,500</b>	<b>121,500</b>	<b>121,500</b>
<b>CAPITAL OUTLAY</b>						
-	-	15,000	TELEPHONE	-	-	-
-	-	100,000	EV CHARGER	-	-	-
240	-	-	COMPUTER SOFTWARE	1,000	1,000	1,000
-	27,821	-	COMPUTER HARDWARE	2,500	2,500	2,500
<b>240</b>	<b>27,821</b>	<b>115,000</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b>DEBT SERVICE</b>						
971,000	-	-	TURA BOND PRINCIPAL	-	-	-
14,733	-	-	TURA BOND INTEREST	-	-	-
<b>985,733</b>	<b>-</b>	<b>-</b>	<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>1,398,214</b>	<b>452,058</b>	<b>642,094</b>	<b>TOTAL ADMINISTRATION</b>	<b>565,200</b>	<b>545,702</b>	<b>545,702</b>



**GENERAL FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	EXPENDITURES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
<b>CITY COUNCIL</b>						
10,800	10,800	10,800	REGULAR SALARIES	10,800	10,800	10,800
281	-	-	FRINGE BENEFITS	-	-	-
828	828	826	FICA/MEDICARE	900	900	900
26	39	17	WORKERS COMPENSATION	100	100	100
189	173	177	UNEMPLOYMENT	200	200	200
<b>12,124</b>	<b>11,840</b>	<b>11,820</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
1,232	-	5,000	ATTORNEY SERVICES	7,500	7,500	7,500
-	9,666	7,200	CONSULTING SERVICES	7,200	7,200	107,200
1,368	908	1,250	COMPUTER SERVICES AND SUPPLIES	1,000	1,000	1,000
-	129	-	PROPERTY AND CASUALTY INSURANCE	150	150	150
283	-	-	ADVERTISING	150	150	150
190	274	250	DUES, MEMBERSHIPS, & PUBLICATIONS	300	300	300
275	52	-	OFFICE SUPPLIES	100	100	100
47	-	250	PRINTING & BINDING	250	250	250
450	-	500	TRAVEL & TRAINING	500	500	500
1,535	-	-	MAYORS ECONOMIC & COMMUNITY DEVELOPMENT	-	-	-
6,606	2,083	-	COUNCIL DISCRETIONARY FUND	-	-	30,000
26	217	-	MISCELLANEOUS	500	500	500
-	391	500	EVENTS & MEETINGS EXPENSE	3,500	3,500	3,500
<b>12,012</b>	<b>13,710</b>	<b>14,950</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>21,150</b>	<b>21,150</b>	<b>151,150</b>
<b>CAPITAL OUTLAY</b>						
-	-	-	COMPUTER HARDWARE/SOFTWARE	-	-	-
-	-	-	TOTAL CAPITAL OUTLAY	-	-	-
<b>24,136</b>	<b>25,550</b>	<b>26,770</b>	<b>TOTAL CITY COUNCIL</b>	<b>33,150</b>	<b>33,150</b>	<b>163,150</b>
<b>DEPOT BUILDING</b>						
-	2,358	3,300	CONTRACTED PERSONNEL SERVICES	1,800	1,800	1,800
665	716	725	PROPERTY AND CASUALTY INSURANCE	950	950	950
5,075	4,821	5,000	PROPERTY TAXES	5,000	5,000	5,000
6,099	5,158	5,000	ENERGY UTILITIES	5,000	5,000	5,000
887	893	900	SEWER UTILITIES	850	850	850
902	888	850	WATER UTILITY	700	700	700
2,533	1,156	1,500	REPAIR & MAINTENANCE SERVICES	-	-	-
75	-	-	GENERAL SUPPLIES	300	300	300
<b>16,236</b>	<b>15,990</b>	<b>17,275</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>14,600</b>	<b>14,600</b>	<b>14,600</b>
<b>16,236</b>	<b>15,990</b>	<b>17,275</b>	<b>TOTAL DEPOT BUILDING</b>	<b>14,600</b>	<b>14,600</b>	<b>14,600</b>
<b>TOWN HALL</b>						
-	-	9,951	REGULAR SALARIES	10,300	10,300	10,300
-	-	178	COMP TIME PAYOFF	-	-	-
-	-	-	SICK LEAVE SELL BACK	-	-	-
-	-	-	VACATION PAYOUT	200	200	200
-	-	808	FICA/MEDICARE	850	850	850
-	-	3,293	HEALTH INSURANCE	3,350	3,350	3,350
-	-	126	HRA VEBA	125	125	125
-	-	133	LIFE & DISABILITY INSURANCE	150	150	150
-	-	634	PERS EMPLOYEE	700	700	700
-	-	1,708	PERS EMPLOYER	2,000	2,000	2,000
-	-	296	WORKERS COMPENSATION	300	300	300
-	-	158	UNEMPLOYMENT	200	200	200
-	-	<b>17,285</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>18,175</b>	<b>18,175</b>	<b>18,175</b>

**GENERAL FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	EXPENDITURES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
-	-	-	COMPUTER SERVICES AND SUPPLIES	-	-	-
1,435	1,894	1,800	PHONE INTERNET & RADIO COMMUNICATIONS	1,800	1,800	1,800
-	-	1,800	COMPUTER SERVICES AND SUPPLIES	-	-	-
1,684	1,743	-	PROPERTY AND CASUALTY INSURANCE	2,200	2,200	2,200
5,098	273	-	CUSTODIAL	100	100	100
2,993	2,530	2,000	ENERGY UTILITIES	2,200	2,200	2,200
452	465	350	SEWER UTILITIES	600	600	600
2,288	703	2,000	REPAIR & MAINTENANCE SERVICES	1,000	1,000	1,000
-	-	-	LAWN & GROUND MAINTENANCE	-	-	-
1,138	670	1,500	GENERAL SUPPLIES	1,500	1,500	1,500
-	34	-	MISCELLANEOUS	-	-	-
15,088	8,312	9,450	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>
<b>15,088</b>	<b>8,312</b>	<b>26,735</b>	<b>TOTAL TOWN HALL</b>	<b>27,575</b>	<b>27,575</b>	<b>27,575</b>
			<b>MARKET STREET BUILDING</b>			
-	-	1,423	REGULAR SALARIES	1,500	1,500	1,500
-	-	29	COMP TIME PAYOFF	-	-	-
-	-	-	SICK LEAVE SELL BACK	-	-	-
-	-	-	VACATION PAYOUT	50	50	50
-	-	114	FICA/MEDICARE	125	125	125
-	-	419	HEALTH INSURANCE	425	425	425
-	-	16	HRA VEBA	25	25	25
-	-	17	LIFE & DISABILITY INSURANCE	25	25	25
-	-	90	PERS EMPLOYEE	100	100	100
-	-	266	PERS EMPLOYER	300	300	300
-	-	43	WORKERS COMPENSATION	50	50	50
-	-	22	UNEMPLOYMENT	25	25	25
-	-	2,439	<b>TOTAL PERSONNEL SERVICES</b>	<b>2,625</b>	<b>2,625</b>	<b>2,625</b>
-	-		<b>WATER</b>			
443	508	550	PROPERTY AND CASUALTY INSURANCE	650	650	650
-	-	-	DISPOSAL SERVICES	-	-	-
1,620	1,641	1,800	ENERGY UTILITIES	2,000	2,000	2,000
245	257	250	SEWER UTILITIES	300	300	300
24	377	500	REPAIR & MAINTENANCE SERVICES	650	650	650
-	-	-	LAWN AND TREE CARE	-	-	-
61	32	125	GENERAL SUPPLIES	125	125	125
2,393	2,815	3,225	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>3,725</b>	<b>3,725</b>	<b>3,725</b>
<b>2,393</b>	<b>2,815</b>	<b>5,664</b>	<b>TOTAL MARKET STREET BUILDING</b>	<b>6,350</b>	<b>6,350</b>	<b>6,350</b>
			<b>COMMUNITY CENTER</b>			
-	-	7,981	REGULAR SALARIES	8,300	8,300	8,300
-	-	143	COMP TIME PAYOFF	-	-	-
-	-	-	SICK LEAVE SELL BACK	-	-	-
-	-	-	VACATION PAYOUT	150	150	150
-	-	650	FICA/MEDICARE	700	700	700
-	-	2,629	HEALTH INSURANCE	2,650	2,650	2,650
-	-	100	HRA VEBA	100	100	100
-	-	107	LIFE & DISABILITY INSURANCE	125	125	125
-	-	509	PERS EMPLOYEE	525	525	525
-	-	1,375	PERS EMPLOYER	1,575	1,575	1,575
-	-	237	WORKERS COMPENSATION	250	250	250
-	-	126	UNEMPLOYMENT	150	150	150
-	-	13,857	<b>TOTAL PERSONNEL SERVICES</b>	<b>14,525</b>	<b>14,525</b>	<b>14,525</b>
			<b>CONTRACTED PERSONNEL SERVICES</b>			
125	64	-	CONTRACTED PERSONNEL SERVICES	100	100	100
1,539	1,368	500	COMPUTER SERVICES AND SUPPLIES	500	500	500
2,216	2,384	1,500	PHONE INTERNET & RADIO COMMUNICATIONS	2,000	2,000	2,000
2,724	203	2,400	PROPERTY AND CASUALTY INSURANCE	3,000	3,000	3,000
-	-	-	CUSTODIAL	-	-	-
-	-	-	DISPOSAL	-	-	-
3,396	3,585	4,000	ENERGY UTILITIES	4,000	4,000	4,000
354	365	400	SEWER UTILITIES	450	450	450
5,913	3,838	2,500	REPAIR & MAINTENANCE SERVICES	3,000	3,000	3,000
-	-	-	LAWN AND TREE CARE	-	-	-
386	838	100	GENERAL SUPPLIES	300	300	300
-	-	-	MISCELLANEOUS	-	-	-
16,653	12,645	11,400	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>13,350</b>	<b>13,350</b>	<b>13,350</b>
<b>16,653</b>	<b>12,645</b>	<b>25,257</b>	<b>TOTAL COMMUNITY CENTER</b>	<b>27,875</b>	<b>27,875</b>	<b>27,875</b>

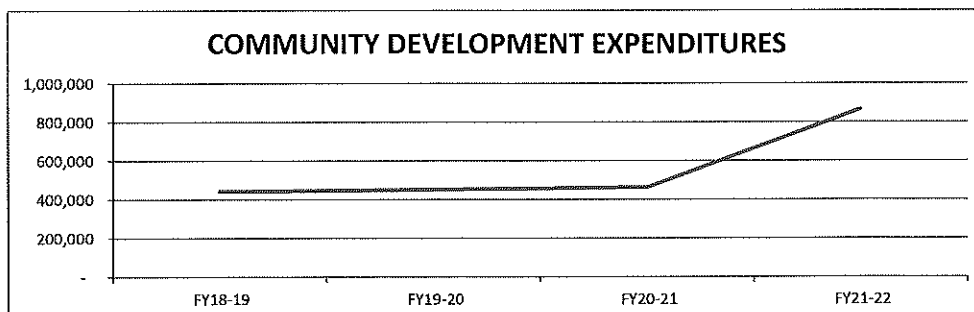


**GENERAL FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	EXPENDITURES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
			<b>CITY HALL</b>			
-	-	16,855	REGULAR SALARIES	17,400	17,400	17,400
-	-	302	COMP TIME PAYOFF	-	-	-
-	-		SICK LEAVE SELL BACK	-	-	-
-	-		VACATION PAYOUT	325	325	325
-	-	1,369	FICA/MEDICARE	1,425	1,425	1,425
-	-	5,559	HEALTH INSURANCE	5,600	5,600	5,600
-	-	212	HRA VEBA	225	225	225
-	-	225	LIFE & DISABILITY INSURANCE	225	225	225
-	-	1,074	PERS EMPLOYEE	1,125	1,125	1,125
-	-	2,900	PERS EMPLOYER	3,350	3,350	3,350
-	-	501	WORKERS COMPENSATION	525	525	525
-	-	267	UNEMPLOYMENT	300	300	300
-	-	29,264	<b>TOTAL PERSONNEL SERVICES</b>	<b>30,500</b>	<b>30,500</b>	<b>30,500</b>
9,606	7,938	8,500	PROPERTY AND CASUALTY INSURANCE	9,600	9,600	9,600
4,795	316	-	CUSTODIAL	-	-	-
127	217	300	DISPOSAL SERVICES	-	-	-
9,345	8,819	9,500	ENERGY UTILITIES	9,500	9,500	9,500
867	887	950	SEWER UTILITIES	1,100	1,100	1,100
2,828	3,527	4,500	REPAIR & MAINTENANCE SERVICES	3,500	3,500	3,500
-	-	-	LAWN & GROUNDS MAINTENANCE	-	-	-
27,568	21,704	23,750	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>23,700</b>	<b>23,700</b>	<b>23,700</b>
<b>27,568</b>	<b>21,704</b>	<b>53,014</b>	<b>TOTAL CITY HALL</b>	<b>54,200</b>	<b>54,200</b>	<b>54,200</b>
			<b>PD BLDG</b>			
-	-	4,471	REGULAR SALARIES	4,650	4,650	4,650
-	-		COMP TIME PAYOFF	-	-	-
-	-	82	SICK LEAVE SELL BACK	-	-	-
-	-		VACATION PAYOUT	100	100	100
-	-	363	FICA/MEDICARE	400	400	400
-	-	1,446	HEALTH INSURANCE	1,500	1,500	1,500
-	-	55	HRA VEBA	75	75	75
-	-	59	LIFE & DISABILITY INSURANCE	75	75	75
-	-	284	PERS EMPLOYEE	300	300	300
-	-	781	PERS EMPLOYER	900	900	900
-	-	133	WORKERS COMPENSATION	150	150	150
-	-	71	UNEMPLOYMENT	100	100	100
-	-	7,745	<b>TOTAL PERSONNEL SERVICES</b>	<b>8,250</b>	<b>8,250</b>	<b>8,250</b>
46,971	52,585	49,500	PROPERTY AND CASUALTY INSURANCE	63,500	63,500	63,500
4,255	1,742	-	CUSTODIAL	-	-	-
265	287	400	DISPOSAL SERVICES	400	400	400
7,165	6,406	6,000	ENERGY UTILITIES	6,500	6,500	6,500
536	523	600	SEWER UTILITIES	600	600	600
2,482	2,239	5,000	REPAIR & MAINTENANCE SERVICES	250	250	250
699	375	-	LAWN & GROUNDS MAINTENANCE	-	-	-
-	-	-	MISCELLANEOUS	-	-	-
62,373	64,157	61,500	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>71,250</b>	<b>71,250</b>	<b>71,250</b>
<b>62,373</b>	<b>64,157</b>	<b>69,245</b>	<b>TOTAL PD BLDG</b>	<b>79,500</b>	<b>79,500</b>	<b>79,500</b>
			<b>COMMISSIONS AND COMMITTEES</b>			
3,450	3,470	5,000	H FESTIVAL ENTERTAINMENT	4,000	4,000	4,000
7,693	6,421	7,000	H FESTIVAL SUPPLIES	6,000	6,000	6,000
-	-	108,500	COUNCIL DISCRETIONARY FUND	30,000	30,000	-
-	-	250	ECONOMIC DEVELOPMENT COMMISSION	500	500	500
-	-	250	PARKS COMMISSION	500	500	500
-	223	250	PLANNING COMMISSION	500	500	500
-	-	250	TRAFFIC SAFETY & TRANSPORTATION COMM	500	500	500
-	353	250	TALENT PUBLIC ARTS COMMITTEE	500	500	500
-	956	250	TOGETHER FOR TALENT COMMITTEE	500	500	500
-	-	-	URBAN FOREST RECOVERY	10,000	10,000	10,000
850	-	-	MISCELLANEOUS	-	-	-
11,993	11,423	122,000	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>53,000</b>	<b>53,000</b>	<b>23,000</b>
<b>11,993</b>	<b>11,423</b>	<b>122,000</b>	<b>TOTAL COMMISSIONS AND COMMITTEES</b>	<b>53,000</b>	<b>53,000</b>	<b>23,000</b>

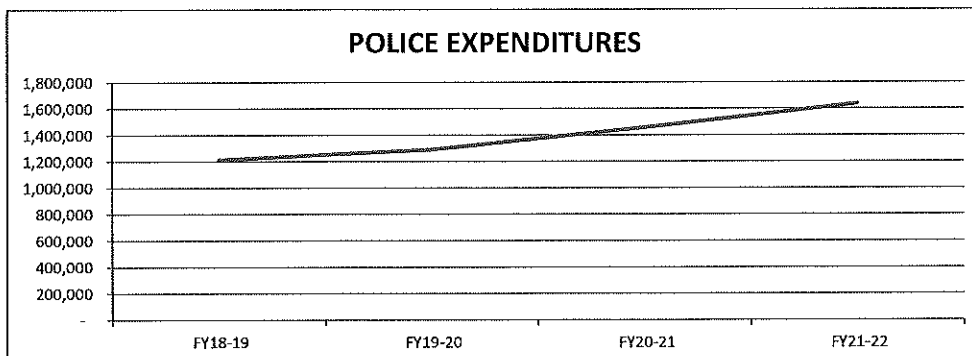
**GENERAL FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	COMMUNITY DEVELOPMENT EXPENDITURES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
<b>PERSONNEL SERVICES</b>						
172,507	186,871	202,420	REGULAR SALARIES	320,600	258,500	258,500
-	-	-	OVERTIME	-	-	-
-	-	-	ACCRUED LEAVE PAYOUT	2,900	2,850	2,850
-	-	-	COMP TIME PAYOFF	-	-	-
-	-	2,989	SICK LEAVE SELL BACK	-	-	-
-	-	-	VACATION PAYOUT	-	-	-
-	-	-	FRINGE BENEFITS	-	-	-
13,086	14,055	15,655	FICA/MEDICARE	26,400	20,000	20,000
-	-	-	WELLNESS PROGRAM	1,600	1,300	1,300
45,796	50,238	49,630	HEALTH INSURANCE	74,100	56,600	56,600
1,804	1,801	1,881	HRA VEBA	2,800	2,150	2,150
1,477	1,630	1,995	LIFE & DISABILITY INSURANCE	3,000	2,300	2,300
9,842	11,212	12,279	PERS EMPLOYEE	20,700	15,700	15,700
19,827	28,843	31,870	PERS EMPLOYER	51,900	43,800	43,800
411	259	191	WORKERS COMPENSATION	300	700	700
2,082	1,698	2,961	UNEMPLOYMENT	4,600	3,400	3,400
266,832	296,607	321,871	<b>TOTAL PERSONNEL SERVICES</b>	<b>508,900</b>	<b>407,300</b>	<b>407,300</b>
<b>MATERIALS &amp; SERVICES</b>						
24,177	6,459	25,000	ATTORNEY SERVICES - GENERAL	25,000	23,000	23,000
-	-	500	ATTORNEY SERVICES - LABOR	500	250	250
834	861	750	AUDIT SERVICES	850	850	850
183	3,000	-	CONSULTING SERVICES	15,000	15,000	15,000
99,053	120,044	65,000	BUILDING INSPECTION SERVICES	180,000	180,000	180,000
1,571	2,868	15,000	CONTRACTED PERSONNEL SERVICES	40,000	35,000	35,000
715	408	5,000	ENGINEERING, DESIGN & CONST. MGMT	5,000	5,000	5,000
26,978	3,445	2,500	INFORMATION TECHNOLOGY SUPPORT SERVICES	6,000	3,000	3,000
8,974	5,856	7,500	COMPUTER SERVICES AND SUPPLIES	5,500	3,000	3,000
2,742	1,773	3,500	PHONE, INTERNET, & RADIO COMMUNICATIONS	3,500	2,000	2,000
2,659	2,380	3,000	PROPERTY & CASUALTY INSURANCE	3,750	3,750	3,750
1,190	79	-	CUSTODIAL	-	-	-
-	-	-	REPAIR & MAINTENANCE	1,000	1,000	1,000
2,684	996	3,000	ADVERTISING	1,500	1,000	1,000
743	782	750	BANKING FEES	1,000	1,000	1,000
380	599	1,000	DUES, MEMBERSHIPS & PUBLICATIONS	1,500	1,500	1,500
506	190	500	GENERAL SUPPLIES	500	250	250
1,194	1,130	1,000	OFFICE SUPPLIES	1,750	1,000	1,000
960	502	1,750	POSTAGE	750	500	500
758	1,018	2,500	PRINTING & BINDING	1,500	1,000	1,000
571	-	2,000	TRAVEL & TRAINING	3,000	2,000	2,000
56	-	100	FUEL	500	500	500
96	79	1,250	MISCELLANEOUS	-	-	-
-	-	-	PUBLIC ARTS SUPPLIES	-	-	-
-	-	1,000	OUTREACH AND EDUCATION	15,000	-	-
177,024	152,469	142,600	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>313,100</b>	<b>280,600</b>	<b>280,600</b>
<b>CAPITAL OUTLAY</b>						
-	4,404	-	COMPUTER HARDWARE	6,000	-	-
190	-	-	COMPUTER SOFTWARE	40,000	-	-
190	4,404	-	<b>TOTAL CAPITAL OUTLAY</b>	<b>46,000</b>	<b>-</b>	<b>-</b>
<b>444,046</b>	<b>453,480</b>	<b>464,471</b>	<b>TOTAL COMM. DEVELOPMENT</b>	<b>868,000</b>	<b>687,900</b>	<b>687,900</b>



**GENERAL FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	POLICE EXPENDITURES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
<b>PERSONNEL SERVICES</b>						
597,041	598,977	715,650	REGULAR SALARIES	569,000	568,000	568,000
41,251	46,613	40,003	OVERTIME	33,000	33,000	33,000
-	-	-	ACCRUED LEAVE PAYOUTS	20,000	19,850	19,850
3,061	3,078	614	COMP TIME PAYOFF	-	-	-
-	10,555	13,018	PD HOLIDAY PAYOUT	-	-	-
-	1,163	2,403	SICK LEAVE SELL BACK	-	-	-
2,005	12,617	10,474	VACATION PAYOUT	-	-	-
-	-	-	FRINGE BENEFITS	-	-	-
-	-	-	WELLNESS PROGRAM	8,050	8,050	8,050
48,577	50,619	58,576	FICA/MEDICARE	46,600	46,600	46,600
153,707	155,345	175,881	HEALTH INSURANCE	141,100	141,050	141,050
5,955	5,456	6,666	HRA VEBA	5,400	5,350	5,350
5,134	5,278	7,070	LIFE & DISABILITY INSURANCE	5,700	5,650	5,650
29,593	29,825	32,091	PERS EMPLOYEE	36,000	36,000	36,000
79,389	119,770	168,178	PERS EMPLOYER	138,700	138,700	138,700
13,178	15,757	13,561	WORKERS COMPENSATION	10,400	11,300	11,300
8,120	5,928	11,118	UNEMPLOYMENT	9,000	7,900	7,900
<b>987,011</b>	<b>1,060,981</b>	<b>1,255,303</b>	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,022,950</b>	<b>1,021,450</b>	<b>1,021,450</b>
<b>MATERIALS &amp; SERVICES</b>						
741	2,641	1,500	ATTORNEY SERVICES - GENERAL	2,000	2,000	2,000
240	-	1,500	ATTORNEY SERVICES - LABOR	1,500	1,500	1,500
2,643	2,729	2,000	AUDIT SERVICES	2,000	2,000	2,000
1,394	8,520	10,000	CONTRACTED SERVICES	375,000	375,000	375,000
17,819	20,568	5,000	INFORMATION TECHNOLOGY SUPPORT SERVICES	5,000	5,000	5,000
17,116	7,977	10,000	COMPUTER SERVICES AND SUPPLIES	8,000	8,000	8,000
9,596	7,768	10,000	PHONE, INTERNET, RADIO, & COMPUTER COMM.	10,000	10,000	10,000
190	-	-	BUSINESS CONSULTING SERVICES	3,000	23,000	53,000
65	159	500	ADVERTISING/RECRUITING	3,000	3,000	3,000
886	1,151	1,000	DUES, MEMBERSHIPS, & PUBLICATIONS	1,000	1,000	1,000
9,965	11,077	7,500	GENERAL SUPPLIES	7,500	7,500	7,500
4,816	1,002	1,500	OFFICE SUPPLIES	1,500	1,500	1,500
1,458	825	1,000	POSTAGE	1,000	1,000	1,000
3,790	2,389	2,000	PRINTING AND BINDING	1,500	1,500	1,500
6,323	5,434	7,500	TRAVEL & TRAINING	7,500	7,500	7,500
8,247	6,570	6,000	UNIFORMS	7,000	7,000	7,000
6,395	553	7,500	SAFETY EQUIPMENT	7,500	7,500	7,500
6,496	6,912	4,200	AMMUNITION	4,000	4,000	4,000
87,480	90,104	90,000	ECSSO	93,000	93,000	93,000
15,089	14,994	12,000	VEHICLE REPAIR & MAINTENANCE	17,000	17,000	17,000
15,117	17,939	17,000	FUEL	15,000	15,000	15,000
297	35	-	MISCELLANEOUS	-	-	-
-	-	-	MEETING EXPENSE	2,500	2,500	2,500
<b>216,163</b>	<b>209,347</b>	<b>197,700</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>575,500</b>	<b>595,500</b>	<b>625,500</b>
<b>CAPITAL OUTLAY</b>						
-	-	-	MINOR EQUIPMENT- GENERATOR	25,000	25,000	25,000
-	-	5,000	MINOR EQUIPMENT- RADIO REPEATER	-	-	-
5,608	13,223	-	MINOR EQUIPMENT- VEHICLES	17,500	17,500	17,500
-	-	-	MINOR EQUIPMENT-TASERS / RIFLES	-	-	-
6,313	9,371	2,500	COMPUTER HARDWARE / SOFTWARE	-	-	-
<b>11,921</b>	<b>22,594</b>	<b>7,500</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>42,500</b>	<b>42,500</b>	<b>42,500</b>
<b>1,215,095</b>	<b>1,292,922</b>	<b>1,460,503</b>	<b>TOTAL POLICE</b>	<b>1,640,950</b>	<b>1,659,450</b>	<b>1,689,450</b>



**GENERAL FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	RECORDS AND PUBLIC INFORMATION EXPENDITURES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
			<b>PERSONNEL SERVICES</b>			
-	-	-	REGULAR SALARIES	-	228,050	228,050
-	-	-	OVERTIME	-	-	-
-	-	-	ACCRUED LEAVE PAYOUT	-	750	750
-	-	-	COMP TIME PAYOFF	-	-	-
-	-	-	SICK LEAVE SELL BACK	-	-	-
-	-	-	VACATION PAYOUT	-	-	-
-	-	-	FICA/MEDICARE	-	17,575	17,575
-	-	-	WELLNESS PROGRAM	-	6,155	6,155
-	-	-	HEALTH INSURANCE	-	67,050	67,050
-	-	-	HRA VEBA	-	2,550	2,550
-	-	-	LIFE & DISABILITY INSURANCE	-	2,700	2,700
-	-	-	PERS EMPLOYEE	-	13,800	13,800
-	-	-	PERS EMPLOYER	-	38,400	38,400
-	-	-	WORKERS COMPENSATION	-	625	625
-	-	-	UNEMPLOYMENT	-	3,000	3,000
-	-	-	<b>TOTAL PERSONNEL SERVICES</b>	-	<b>380,655</b>	<b>380,655</b>
			<b>MATERIALS &amp; SERVICES</b>			
-	-	-	ATTORNEY SERVICES - GENERAL	-	2,000	2,000
-	-	-	ATTORNEY SERVICES - LABOR	-	250	250
-	-	-	AUDIT SERVICES	-	-	-
-	-	-	CONSULTING SERVICES	-	-	-
-	-	-	BUILDING INSPECTION SERVICES	-	-	-
-	-	-	CONTRACTED PERSONNEL SERVICES	-	5,000	5,000
-	-	-	ENGINEERING, DESIGN & CONST. MGMT	-	-	-
-	-	-	INFORMATION TECHNOLOGY SUPPORT SERVICES	-	3,000	3,000
-	-	-	COMPUTER SERVICES AND SUPPLIES	-	2,500	2,500
-	-	-	PHONE, INTERNET, & RADIO COMMUNICATIONS	-	1,500	1,500
-	-	-	PROPERTY & CASUALTY INSURANCE	-	-	-
-	-	-	CUSTODIAL	-	-	-
-	-	-	REPAIR & MAINTENANCE	-	-	-
-	-	-	ADVERTISING	-	500	500
-	-	-	BANKING FEES	-	-	-
-	-	-	DUES, MEMBERSHIPS & PUBLICATIONS	-	-	-
-	-	-	GENERAL SUPPLIES	-	250	250
-	-	-	OFFICE SUPPLIES	-	750	750
-	-	-	POSTAGE	-	250	250
-	-	-	PRINTING & BINDING	-	500	500
-	-	-	TRAVEL & TRAINING	-	1,000	1,000
-	-	-	FUEL	-	-	-
-	-	-	MISCELLANEOUS	-	-	-
-	-	-	PUBLIC ARTS SUPPLIES	-	-	-
-	-	-	OUTREACH AND EDUCATION	-	15,000	15,000
-	-	-	<b>TOTAL MATERIALS &amp; SERVICES</b>	-	<b>32,500</b>	<b>32,500</b>
			<b>CAPITAL OUTLAY</b>			
-	-	-	COMPUTER HARDWARE	-	6,000	6,000
-	-	-	COMPUTER SOFTWARE	-	40,000	40,000
-	-	-	<b>TOTAL CAPITAL OUTLAY</b>	-	<b>46,000</b>	<b>46,000</b>
-	-	-	<b>TOTAL RECORDS &amp; PUBLIC INFORMATION</b>	-	<b>459,155</b>	<b>459,155</b>
			<b>NON-DEPARTMENTAL</b>			
30,300	7,500	-	TRANSFER TO CIP - GENERAL FUND	-	-	-
-	-	13,000	CITY HALL BLDG MAINT RESERVE (P#016)	-	-	-
-	-	-	POLICE DEPT BLDG MAINT RESERVE (P#017)	-	-	-
-	-	-	COMMUNITY CENTER BLDG MAINT RES (P#018)	-	-	-
-	-	-	TOWN HALL REPAIR RESERVE (P#014)	-	-	-
-	-	15,000	POLICE DEPT VEHICLE RESERVE (P#13)	-	-	-
30,300	7,500	28,000	<b>TOTAL INTERFUND TRANSFERS OUT</b>	-	-	-
-	-	284,274	CONTINGENCY	317,590	317,590	317,590
1,486,741	1,773,160	330,148	UNAPPROPRIATED ENDING FUND BALANCE	1,455,510	1,177,453	1,047,453
1,486,741	1,773,160	614,422	<b>TOTAL UNALLOCATED FUNDS</b>	<b>1,773,100</b>	<b>1,495,043</b>	<b>1,365,043</b>
1,517,041	1,780,660	642,422	<b>TOTAL NON-DEPARTMENTAL</b>	<b>1,773,100</b>	<b>1,495,043</b>	<b>1,365,043</b>
4,750,646	4,141,716	3,555,450	<b>TOTAL GENERAL FUND REVENUE</b>	<b>5,143,500</b>	<b>5,143,500</b>	<b>5,143,500</b>
4,750,836	4,141,716	3,555,450	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>5,143,500</b>	<b>5,143,500</b>	<b>5,143,500</b>

**GENERAL FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	EXPENDITURES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
			NON-DEPARTMENTAL			
30,300	7,500	-	TRANSFER TO CIP - GENERAL FUND	-	-	
	-	13,000	CITY HALL BLDG MAINT RESERVE (P#010)	-	-	
	-	-	POLICE DEPT BLDG MAINT RESERVE (P#017)	-	-	
	-	-	COMMUNITY CENTER BLDG MAINT RES (P#018)	-	-	
	-	-	TOWN HALL REPAIR RESERVE (P#014)	-	-	
	-	15,000	POLICE DEPT VEHICLE RESERVE (P#13)	-	-	
30,300	7,500	28,000	TOTAL INTERFUND TRANSFERS OUT	-	-	
		284,274	CONTINGENCY	317,590	317,590	
1,486,741	1,773,180	330,148	UNAPPROPRIATED ENDING FUND BALANCE	1,465,510	1,177,463	
1,486,741	1,773,180	614,422	TOTAL UNALLOCATED FUNDS	1,773,100	1,495,043	-
1,517,041	1,780,660	642,422	TOTAL NON-DEPARTMENTAL	1,773,100	1,495,043	-
4,750,846	4,141,716	3,555,450	TOTAL GENERAL FUND REVENUE	5,143,500	5,143,600	-
4,750,836	4,141,716	3,555,450	TOTAL GENERAL FUND EXPENDITURES	5,143,500	5,143,600	-

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**City of Talent  
2021-22 Annual Budget**

**PARKS FUND**

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

The City has nine park facilities, seven of which are improved parks, and the Wagner Creek Trail, along with responsibility for a portion of the Bear Creek Greenway.

With increasing costs for supporting maintenance of the City parks and open spaces and limited recreation program revenue over the last few years, the Parks Utility fee was increased in 2017 by \$2 per month, with one-half of the increase targeted to support maintenance costs and the other one-half earmarked for capital projects. The Parks Master Plan was adopted by the City Council in earlier September 2020, just before the Alameda Fire. An increase in the Parks Utility Fee was implemented in January 2021.

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, which shows the need for increased revenues.

**Interfund Transfers – Parks**

The following transfers from the Parks Fund totaling \$45,000 are proposed for FY2021-2022:

***Park Projects –***

- Public Works equipment \$5,000
- Parks CIP Reserve \$40,000

**PARKS FUND  
FISCAL YEAR 2021-22**

**REVENUE SUMMARY  
BY CATEGORY**

Actual FY18-19	Actual FY19-20	Adopted FY20-21		Proposed FY21-22	Approved FY21-22	Adopted FY21-22
7,273	5,672	5,000	LICENSES, PERMITS & FEES	500	500	500
51,743	68,053	43,600	INTERGOVERNMENTAL	58,600	58,600	58,600
186,857	188,376	170,000	CHARGES FOR SERVICES	130,000	130,000	130,000
150	-	-	PROGRAM FEES	-	-	-
6,303	4,489	3,000	MISCELLANEOUS	1,700	1,700	1,700
122,968	190,426	145,000	FUND BALANCE	275,000	275,000	275,000
375,294	457,016	366,600	<b>TOTAL REVENUE</b>	465,800	465,800	465,800
-	-	-	Less Interfund Transfers In	-	-	-
<b>375,294</b>	<b>457,016</b>	<b>366,600</b>	<b>NET TOTAL REVENUE</b>	<b>465,800</b>	<b>465,800</b>	<b>465,800</b>

**EXPENDITURE SUMMARY  
BY CATEGORY**

Actual FY18-19	Actual FY19-20	Adopted FY20-21		Proposed FY21-22	Approved FY21-22	Adopted FY21-22
87,404	102,236	133,356	PERSONNEL SERVICES	158,300	158,300	158,300
54,747	51,838	66,800	MATERIALS & SERVICES	72,570	72,570	72,570
1,717	1,233	1,200	CAPITAL OUTLAY	1,400	1,400	1,400
41,000	47,500	40,000	INTERFUND TRANSFERS OUT	45,000	45,000	45,000
-	-	43,744	CONTINGENCY	50,000	50,000	50,000
190,426	254,209	81,500	UNAPPROPRIATED END FUND BAL	138,530	138,530	138,530
375,294	457,016	366,600	<b>TOTAL EXPENDITURES</b>	465,800	465,800	465,800
-	47,500	40,000	Less Interfund Transfers Out	45,000	45,000	45,000
<b>375,294</b>	<b>409,516</b>	<b>326,600</b>	<b>NET TOTAL EXPENSES</b>	<b>420,800</b>	<b>420,800</b>	<b>420,800</b>

NOTE:  
RECREATION PROGRAM ONLY

**REVENUE**

-	-	-	RECREATION PROGRAM FEES	-	-	-
-	-	-	MISCELLANEOUS	-	-	-
-	-	-	<b>TOTAL REVENUE</b>	-	-	-

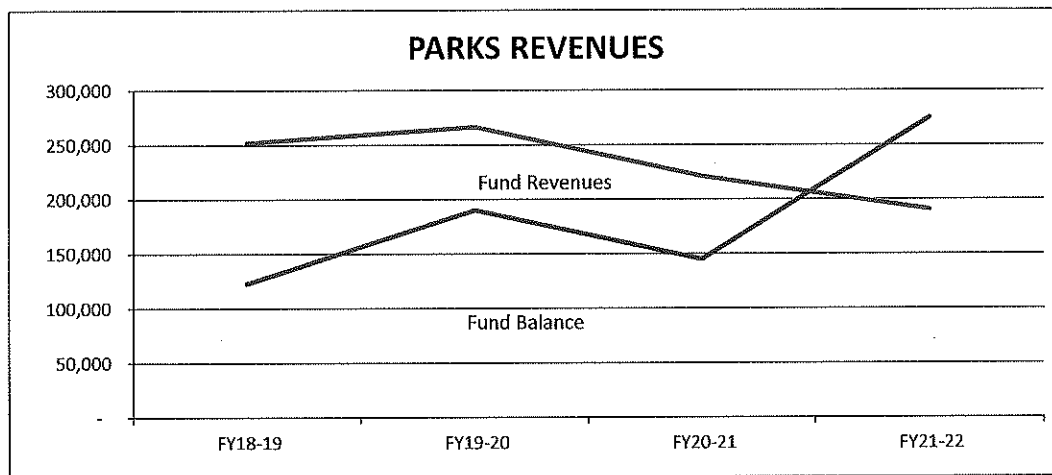
**EXPENSES**

-	-	-	MATERIALS & SERVICES	-	-	-
-	-	-	<b>TOTAL EXPENDITURES</b>	-	-	-



**PARKS FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	REVENUES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
122,968	190,426	145,000	FUND BALANCE - COMMITTED	275,000	275,000	275,000
4,626	4,547	3,600	STATE HIGHWAY GAS TAX	3,600	3,600	3,600
7,273	5,672	5,000	TRANSIENT ROOM TAX	500	500	500
47,117	63,506	40,000	LOCAL MARIJUANA TAX	55,000	55,000	55,000
186,857	188,376	170,000	PARKS UTILITY FEE	130,000	130,000	130,000
3,696	4,516	2,500	INTEREST EARNINGS	1,200	1,200	1,200
2,607	(27)	500	REFUNDS & REIMBURSEMENTS	500	500	500
375,144	457,016	366,600	<b>TOTAL REVENUES</b>	<b>465,800</b>	<b>465,800</b>	<b>465,800</b>
150	-	-	RECREATION PROGRAM FEES	-	-	-
-	-	-	H FESTIVAL RUN	-	-	-
-	-	-	DONATIONS - PROGRAMS	-	-	-
150	-	-	<b>TOTAL PROGRAM REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>375,294</b>	<b>457,016</b>	<b>366,600</b>	<b>TOTAL FUND REVENUES</b>	<b>465,800</b>	<b>465,800</b>	<b>465,800</b>



<b>PERSONNEL SERVICES - MAINTENANCE</b>						
49,483	55,248	75,635	REGULAR SALARIES	88,700	88,700	88,700
2,973	4,098	2,839	OVERTIME	3,100	3,100	3,100
-	-	1,443	ACCRUED LEAVE PAYOUTS	1,750	1,750	1,750
-	-	-	COMP TIME PAYOFF	-	-	-
481	488	-	SICK LEAVE SELL BACK	-	-	-
246	-	-	VACATION LEAVE PAYOUT	-	-	-
-	-	-	FRINGE BENEFITS	-	-	-
4,016	4,486	6,114	FICA/MEDICARE	7,175	7,175	7,175
-	-	-	WELLNESS PROGRAM	500	500	500
15,448	19,304	23,674	HEALTH INSURANCE	27,500	27,500	27,500
613	681	903	HRA VEBA	1,075	1,075	1,075
516	619	958	LIFE & DISABILITY INSURANCE	1,150	1,150	1,150
3,105	3,490	4,796	PERS EMPLOYEE	5,600	5,600	5,600
8,340	11,335	13,491	PERS EMPLOYER	17,600	17,600	17,600
1,517	1,851	2,319	WORKERS COMPENSATION	2,750	2,750	2,750
666	636	1,184	UNEMPLOYMENT	1,400	1,400	1,400
87,404	102,236	133,356	<b>TOTAL PERSONNEL SERVICES</b>	<b>158,300</b>	<b>158,300</b>	<b>158,300</b>

**PARKS FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	EXPENDITURES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
<b>MATERIALS &amp; SERVICES -MAINTENANCE</b>						
-	-	500	ATTORNEY SERVICES - GENERAL	500	500	500
-	-	500	ATTORNEY SERVICES - LABOR	500	500	500
279	288	400	AUDIT SERVICES	400	400	400
63	75	-	CONSULTING SERVICES	1,000	1,000	1,000
8,923	3,309	6,000	CONTRACTED PERSONNEL SERVICES	6,000	6,000	6,000
483	3,334	5,000	INFORMATION TECHNOLOGY SUPPORT SERVICES	5,000	5,000	5,000
2,773	1,477	2,000	COMPUTER SERVICES AND SUPPLIES	2,000	2,000	2,000
826	657	950	PHONE, INTERNET AND RADIO	950	950	950
3,013	4,107	3,500	PROPERTY & CASUALTY INSURANCE	4,770	4,770	4,770
796	47	200	CUSTODIAL SERVICES	-	-	-
2,613	1,411	2,000	DISPOSAL SERVICES	2,000	2,000	2,000
2,521	4,560	2,900	ENERGY UTILITIES	2,900	2,900	2,900
1,433	1,454	1,500	SEWER UTILITIES	1,850	1,850	1,850
17,167	6,996	11,000	REPAIR & MAINTENANCE SERVICES	11,000	11,000	11,000
2,370	16,346	15,000	LAWN & GROUNDS MAINTENANCE	18,000	18,000	18,000
7	-	100	ADVERTISING & NOTICES	100	100	100
7,338	4,331	10,000	GENERAL SUPPLIES	10,000	10,000	10,000
27	94	50	OFFICE SUPPLIES	150	150	150
688	448	600	PRINTING & BINDING	600	600	600
200	-	800	TRAVEL & TRAINING	800	800	800
557	778	800	UNIFORMS	900	900	900
-	38	500	SAFETY EQUIPMENT	500	500	500
1,744	2,059	2,500	FUEL	2,600	2,600	2,600
926	29	-	MISCELLANEOUS	50	50	50
<b>54,747</b>	<b>51,838</b>	<b>66,800</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>72,570</b>	<b>72,570</b>	<b>72,570</b>
<b>142,151</b>	<b>154,074</b>	<b>200,156</b>	<b>TOTAL EXPENDITURES - MAINTENANCE</b>	<b>230,870</b>	<b>230,870</b>	<b>230,870</b>
-	21	200	COMPUTER HARDWARE/PRINTERS	200	200	200
1,717	1,212	1,000	MINOR EQUIPMENT	1,200	1,200	1,200
<b>1,717</b>	<b>1,233</b>	<b>1,200</b>	<b>TOTAL CAPITAL OUTLAY</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>
<b>TRANSFERS OUT</b>						
-	-	-	PUBLIC WORKS EQUIPMENT (P#012)	5,000	5,000	5,000
-	-	-	INVENTORY MAINT SOFTWARE (P#054)	-	-	-
41,000	47,500	40,000	PARKS CIP RESERVE	40,000	40,000	40,000
<b>41,000</b>	<b>47,500</b>	<b>40,000</b>	<b>TOTAL TRANSFERS OUT</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
-	-	43,744	CONTINGENCY	50,000	50,000	50,000
190,426	254,209	81,500	UNAPPROPRIATED ENDING FUND BALANCE	138,530	138,530	138,530
<b>190,426</b>	<b>254,209</b>	<b>125,244</b>	<b>TOTAL UNALLOCATED FUNDS</b>	<b>188,530</b>	<b>188,530</b>	<b>188,530</b>
<b>375,294</b>	<b>457,016</b>	<b>366,600</b>	<b>Total Parks Revenue</b>	<b>465,800</b>	<b>465,800</b>	<b>465,800</b>
<b>375,294</b>	<b>457,016</b>	<b>366,600</b>	<b>Total Parks Expenditures</b>	<b>465,800</b>	<b>465,800</b>	<b>465,800</b>

**City of Talent  
2021-22 Annual Budget**

**STREET FUND**

The Street Utility Fee was increased in July 2007 and has since provided a revenue stream for ongoing street repair, maintenance, and capital projects funding. The City has budgeted for a consultant to create a Pavement Management Plan.

***Operating Expenses*** – The Public Works Department is responsible for the City's infrastructure. The salaries of the employees are broken down among the associated funds where work is anticipated to be performed – Parks, Streets, Water and Administration. Associated benefits are also prorated based on the percentage of time expected to be spent in any given department. The City maintains an outside contract for engineering services.

**Interfund Transfers - Streets**

The following transfers to the Capital Improvement Fund totaling \$42,500 are proposed for FY2021-22.

***Street Projects***

- Miscellaneous Sidewalk Improvements \$30,000
- Public Works Equipment \$12,500

**STREET FUND**  
FISCAL YEAR 2021-22

**REVENUE SUMMARY**  
BY CATEGORY

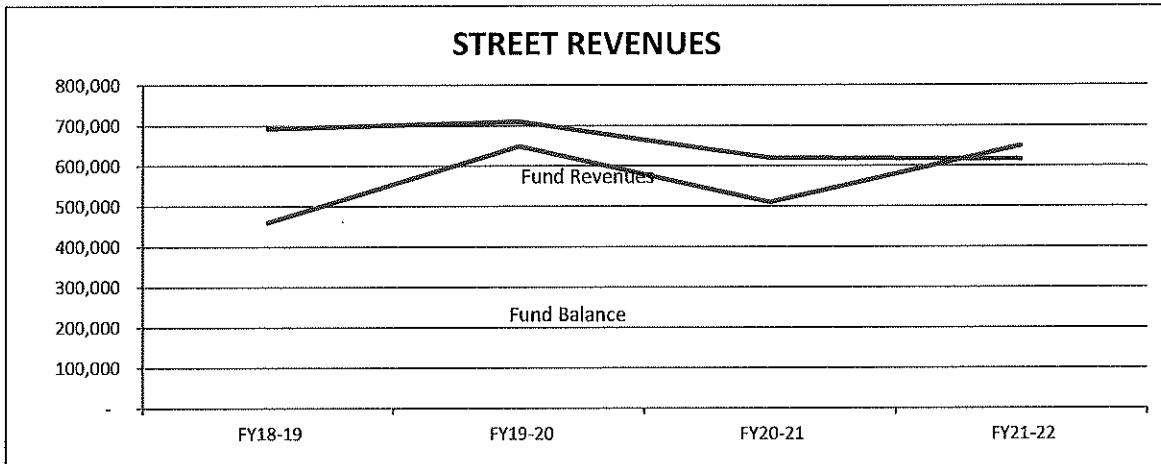
Actual FY18-19	Actual FY19-20	Adopted FY20-21		Proposed FY21-22	Approved FY21-22	Adopted FY21-22
1,406	650	600	LICENSES, PERMITS & FEES	500	500	500
457,944	450,184	400,000	INTERGOVERNMENTAL	450,000	450,000	450,000
211,691	215,894	192,000	CHARGES FOR SERVICES	164,000	164,000	152,000
22,135	43,438	27,200	REFUNDS AND REIMBURSEMENTS	2,700	2,700	14,700
460,380	649,121	510,000	FUND BALANCE	650,000	650,000	650,000
<b>1,153,556</b>	<b>1,359,287</b>	<b>1,129,800</b>	<b>TOTAL REVENUE</b>	<b>1,267,200</b>	<b>1,267,200</b>	<b>1,267,200</b>
-	-	-	Less Interfund Transfers In	-	-	-
<b>1,153,556</b>	<b>1,359,287</b>	<b>1,129,800</b>	<b>NET TOTAL REVENUE</b>	<b>1,267,200</b>	<b>1,267,200</b>	<b>1,267,200</b>

**EXPENDITURE SUMMARY**  
BY CATEGORY

Actual FY18-19	Actual FY19-20	Adopted FY20-21		Proposed FY21-22	Approved FY21-22	Adopted FY21-22
257,514	307,989	298,155	PERSONNEL SERVICES	327,100	327,100	327,100
156,328	255,887	307,050	MATERIALS & SERVICES	281,350	281,350	281,350
2,108	1,396	2,500	CAPITAL OUTLAY	2,500	2,500	2,500
51,425	-	-	DEBT SERVICE	-	-	-
37,060	-	30,000	INTERFUND TRANSFERS OUT	42,500	42,500	42,500
649,121	794,015	246,095	CONTINGENCY	250,000	250,000	250,000
-	-	246,000	UNAPPROPRIATED END FUND BALANCE	363,750	363,750	363,750
<b>1,153,556</b>	<b>1,359,287</b>	<b>1,129,800</b>	<b>TOTAL EXPENDITURES</b>	<b>1,267,200</b>	<b>1,267,200</b>	<b>1,267,200</b>
37,060	-	30,000	Less Interfund Transfers Out	42,500	42,500	42,500
<b>1,116,496</b>	<b>1,359,287</b>	<b>1,099,800</b>	<b>NET TOTAL EXPENSES</b>	<b>1,224,700</b>	<b>1,224,700</b>	<b>1,224,700</b>

### STREET FUND

Actual FY18-19	Actual FY19-20	Adopted FY20-21	REVENUES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
460,380	649,121	510,000	FUND BALANCE - COMMITTED	650,000	650,000	650,000
1,406	650	600	ENCROACHMENT PERMITS	500	500	500
457,944	450,184	400,000	STATE HIGHWAY GAS TAX	450,000	450,000	450,000
156,991	158,359	142,000	STREET UTILITY FEE	112,000	112,000	112,000
54,700	57,535	50,000	STORM DRAIN UTILITY FEE	40,000	40,000	40,000
4,768	1,605	200	REFUNDS AND REIMBURSEMENTS	200	200	200
3,674	28,418	20,000	DIESEL FUEL TAX	12,000	12,000	12,000
13,693	13,415	7,000	INTEREST EARNINGS	2,500	2,500	2,500
<b>1,153,556</b>	<b>1,359,287</b>	<b>1,129,800</b>	<b>TOTAL REVENUES &amp; OTHER RESOURCES</b>	<b>1,267,200</b>	<b>1,267,200</b>	<b>1,267,200</b>



**STREET FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	EXPENDITURES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
<b>PERSONNEL SERVICES</b>						
153,645	175,950	174,452	REGULAR SALARIES	189,600	189,600	189,600
5,593	6,132	5,000	OVERTIME	5,400	5,400	5,400
-	-	3,344	ACCRUED LEAVE PAYOUTS	3,600	3,600	3,600
-	-	-	COMP TIME PAYOFF	-	-	-
384	390	-	SICK LEAVE SELL BACK	-	-	-
1,769	-	-	VACATION PAYOUT	-	-	-
-	-	-	FRINGE BENEFITS	-	-	-
12,230	13,716	13,901	FICA/MEDICARE	15,100	15,100	15,100
-	-	-	WELLNESS PROGRAM	900	900	900
43,493	56,087	48,787	HEALTH INSURANCE	51,800	51,800	51,800
1,733	1,974	1,857	HRA VEBA	2,000	2,000	2,000
1,437	1,796	1,970	LIFE & DISABILITY INSURANCE	2,100	2,100	2,100
8,377	10,635	10,902	PERS EMPLOYEE	11,900	11,900	11,900
19,078	30,977	31,184	PERS EMPLOYER	37,000	37,000	37,000
7,708	8,481	4,098	WORKERS COMPENSATION	4,800	4,800	4,800
2,067	1,851	2,660	UNEMPLOYMENT	2,900	2,900	2,900
257,514	307,989	298,155	<b>TOTAL PERSONNEL SERVICES</b>	<b>327,100</b>	<b>327,100</b>	<b>327,100</b>
<b>MATERIALS &amp; SERVICES</b>						
475	-	2,000	ATTORNEY SERVICES - GENERAL	2,000	2,000	2,000
-	-	1,000	ATTORNEY SERVICES - LABOR	1,000	1,000	1,000
2,086	2,154	2,400	AUDIT SERVICES	2,400	2,400	2,400
63	13,384	5,000	CONSULTING SERVICES	5,000	5,000	5,000
11,322	3,531	5,000	CONTRACTED PERSONNEL SERVICES	6,000	6,000	6,000
1,179	101	6,000	ENGINEERING SERVICES	6,000	6,000	6,000
3,107	4,623	6,700	INFORMATION TECHNOLOGY SUPPORT SERVICES	5,850	5,850	5,850
5,586	4,341	6,000	COMPUTER SERVICES AND SUPPLIES	5,000	5,000	5,000
2,395	1,835	3,000	PHONE AND RADIO COMMUNICATIONS	2,950	2,950	2,950
18,206	19,500	21,100	PROPERTY AND CASUALTY INSURANCE	21,600	21,600	21,600
796	62	100	CUSTODIAL SERVICES	-	-	-
2,721	2,279	2,200	DISPOSAL SERVICES	2,600	2,600	2,600
41,417	67,177	71,000	ENERGY UTILITIES	65,000	65,000	65,000
38,833	100,650	130,000	REPAIR & MAINTENANCE SERVICE	110,000	110,000	110,000
542	2,787	5,000	LAWN & GROUNDS MAINTENANCE	5,000	5,000	5,000
7	-	400	ADVERTISING	400	400	400
-	-	500	DUES, MEMBERSHIPS & PUBLICATIONS	500	500	500
19,010	22,459	24,000	GENERAL SUPPLIES	24,000	24,000	24,000
114	257	250	OFFICE SUPPLIES	300	300	300
169	245	400	POSTAGE	350	350	350
730	896	500	PRINTING & BINDING	1,000	1,000	1,000
1,157	790	3,000	TRAVEL & TRAINING	3,000	3,000	3,000
986	1,460	1,500	UNIFORMS	1,700	1,700	1,700
58	339	1,100	SAFETY EQUIPMENT	1,100	1,100	1,100
798	1,495	2,000	RENTAL OF EQUIPMENT & VEHICLES	2,000	2,000	2,000
4,545	5,493	6,600	FUEL	6,250	6,250	6,250
26	29	-	MISCELLANEOUS	50	50	50
-	-	300	MEETING EXPENSE	300	300	300
156,328	255,887	307,050	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>281,350</b>	<b>281,350</b>	<b>281,350</b>

**STREET FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	CAPITAL OUTLAY	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
			<b>CAPITAL OUTLAY</b>			
-	96	500	COMPUTER HARDWARE / SOFTWARE	500	500	500
-	-	-	FURNITURE AND FIXTURES	-	-	-
2,108	1,300	2,000	MINOR EQUIPMENT	2,000	2,000	2,000
2,108	1,396	2,500	<b>TOTAL CAPITAL OUTLAY</b>	2,500	2,500	2,500
			<b>DEBT SERVICE</b>			
49,125	-	-	STREET SWEEPER LOAN PRINCIPAL	-	-	-
2,300	-	-	STREET SWEEPER LOAN INTEREST	-	-	-
51,425	-	-	<b>TOTAL DEBT SERVICE</b>	-	-	-
			<b>TRANSFERS OUT</b>			
-	-	-	INVENTORY MAINT SOFTWARE (P#054)	-	-	-
-	-	-	N FRONT STREET IMPROVEMENTS (P#020)	-	-	-
-	-	-	HWY 99 STREET IMPROVEMENTS (P#021)	-	-	-
-	-	-	SCHOOL ZONE SIGNAGE (P#055)	-	-	-
-	-	30,000	SIDEWALK IMPROVEMENTS (P#057)	30,000	30,000	30,000
-	-	-	WAGNER STREET IMPROVEMENTS (P#032)	-	-	-
-	-	-	NORTH ENTRY LANDSCAPE DESIGN (P#056)	-	-	-
-	-	-	SUMMER PLACE WETLANDS (P#069)	-	-	-
-	-	-	WAGNER CREEK SIDEWALKS (P#034)	-	-	-
37,060	-	-	PUBLIC WORKS EQUIPMENT (P#012)	12,500	12,500	12,500
37,060	-	30,000	<b>TOTAL TRANSFERS OUT</b>	42,500	42,500	42,500
			<b>UNALLOCATED FUNDS</b>			
-	-	246,095	CONTINGENCY	250,000	250,000	250,000
649,121	794,015	246,000	UNAPPROPRIATED ENDING FUND BALANCE	363,750	363,750	363,750
649,121	794,015	492,095	<b>TOTAL UNALLOCATED FUNDS</b>	613,750	613,750	613,750
1,153,556	1,359,287	1,129,800	<b>Total Street Revenues</b>	1,267,200	1,267,200	1,267,200
1,153,556	1,359,287	1,129,800	<b>Total Street Expenditures</b>	1,267,200	1,267,200	1,267,200

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**City of Talent  
2021-22 Annual Budget**

**WATER FUND**

The Water Fund is a proprietary fund that was established to be self-supporting, with the purpose of providing water and water services to the residents and businesses of Talent. This fund accounts for the operation of the water system for the city. Revenue is derived from charges for services to water consumers, and expenses account for operating costs.

The City's water utility rates were lowered in 2007 after the funding requirement for the Debt Service Reserve Fund was met. Both rates to purchase water and the cost of operating the water utility has continued to rise since 2007. Council did approve some rate adjustments in March 2016 to compensate for rate increases by the Medford Water Commission. The 2019 Water Master Plan found that water rates were not keeping pace with purchase and operating costs and recommended a series of rate increases to bring the fund back into balance. These increases were approved by City Council in FY 2019-2020 to take place over a five-year period.

**Operating Expenses – Water fund** - In addition to personnel services expense, the largest single cost in the Water Fund is the purchase of water from the Medford Water Commission. The amount purchased is based on consumption levels by both City residents and those outside the City limits who are purchasing City water. The remainder of the operating expenses includes short- and long-term maintenance of the current facilities, annual assessment for the City's water rights at Lost Creek Reservoir, and all utility billing and collection costs.

The City of Talent expenditures for the purchase of water and operation of the TAP regional Booster Pump Station are included in the Water Utility Fund budget. For fiscal years 2008 through 2015, these expenditures were part of the TAP Operations budget, which included the cities of Phoenix and Ashland. Beginning in FY 2015-16, the Rogue Valley Council of Governments (RVCOG) assumed the bookkeeping duties for the TAP operations and maintenance. Each city is now billed by, and pays directly to, RVCOG for its portion of the TAP expenses.

**Water Fund Debt Service** – In April 2013, the City was able to refinance the 2000 Water Revenue Bond at a lower interest rate, paying off the loan from U. S. Department of Agriculture (USDA) Rural Development program. The new bond is issued by the City of Talent, thus removing the debt service reserve requirement associated with the USDA Rural Development loan. Because of that, the Water Debt Service Reserve Fund was closed as of FY2013-14 and the balance in the fund was transferred back to the Water Fund. These funds continue to be held in the Unappropriated Fund Balance for payment of the final debt service when the bond becomes due in 2036. There is one other long-term debt for water utility service, a loan from the Oregon Department of Economic Development, that is serviced directly from the water fund.

### Interfund Transfers – Water

The following transfers from the Water Fund to the CIP Fund in the amount of \$246,000 is planned in FY2021-2022.

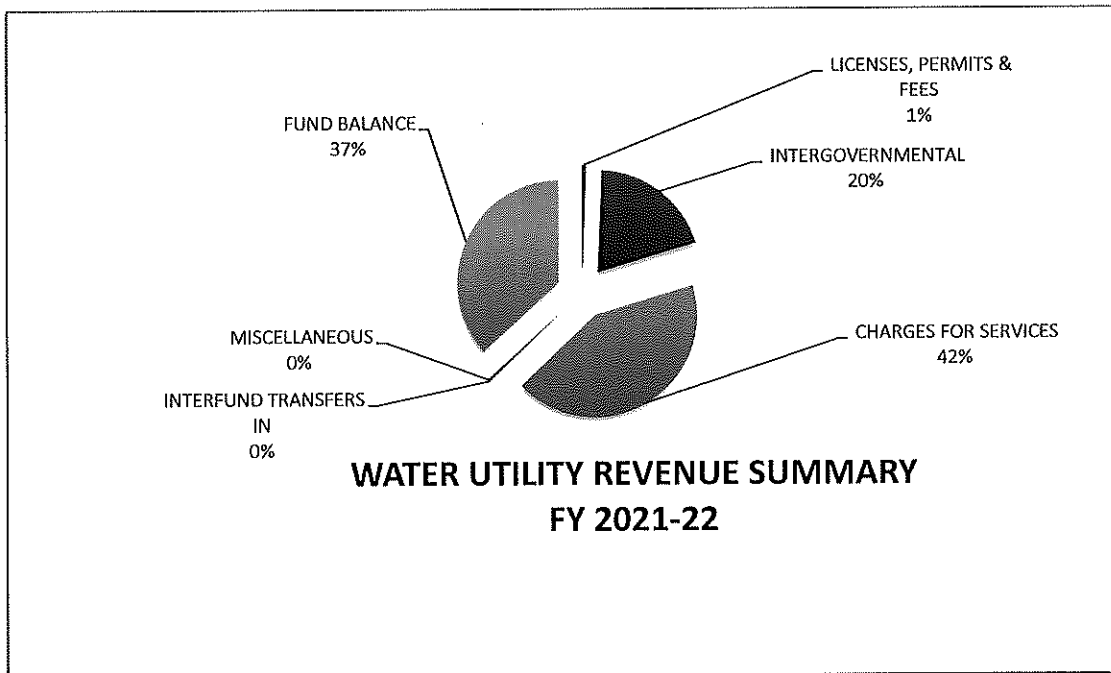
#### ***Water Projects:***

- Large Meter Replacement \$25,000  
(listed elsewhere as \$23,000 but has a negative balance of \$2,000)
- PW Backup Generator Replacement \$90,000
- Radio Read Meters \$21,000
- TAP Long-term Maintenance \$22,500
- Water Rate Study \$10,000
- TAP Intergovernmental Agreement \$14,000
- Telemetry Mapping \$15,000
- TAP Relocation – ODOT \$36,000
- Public Works equipment \$12,500

**WATER UTILITY FUND  
FISCAL YEAR 2021-22**

**REVENUE SUMMARY  
BY CATEGORY**

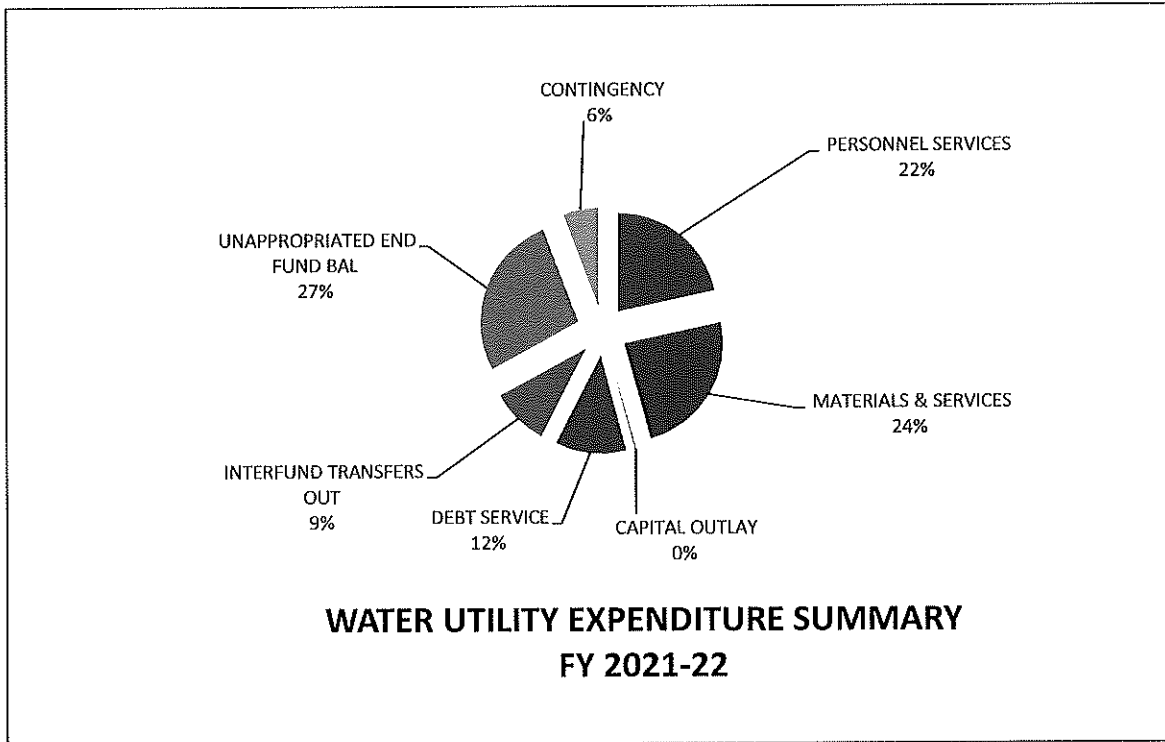
<b>Actual FY18-19</b>	<b>Actual FY19-20</b>	<b>Adopted FY20-21</b>	<b>REVENUES</b>	<b>Proposed FY21-22</b>	<b>Approved FY21-22</b>	<b>Adopted FY21-22</b>
56,720	39,974	21,500	LICENSES, PERMITS & FEES	17,000	17,000	17,000
-	-	-	INTERGOVERNMENTAL	510,000	510,000	510,000
1,402,774	1,509,014	1,431,000	CHARGES FOR SERVICES	1,101,000	1,101,000	1,101,000
-	-	-	PROGRAM FEES	-	-	-
37,187	14,472	21,000	MISCELLANEOUS	11,000	11,000	11,000
-	-	-	INTERFUND TRANSFERS IN	-	-	-
741,910	1,047,759	850,000	FUND BALANCE	950,000	950,000	950,000
<b>2,238,591</b>	<b>2,611,219</b>	<b>2,323,500</b>	<b>GRAND TOTAL REVENUE</b>	<b>2,589,000</b>	<b>2,589,000</b>	<b>2,589,000</b>
-	-	-	Less Interfund Transfers In	-	-	-
<b>2,238,591</b>	<b>2,611,219</b>	<b>2,323,500</b>	<b>NET TOTAL REVENUE</b>	<b>2,589,000</b>	<b>2,589,000</b>	<b>2,589,000</b>



**WATER UTILITY FUND  
FISCAL YEAR 2021-22**

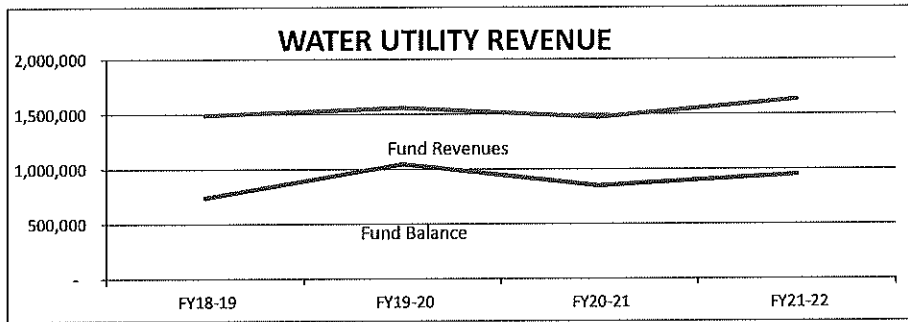
**EXPENDITURE SUMMARY  
BY CATEGORY**

<b>Actual FY18-19</b>	<b>Actual FY19-20</b>	<b>Adopted FY20-21</b>		<b>Proposed FY21-22</b>	<b>Approved FY21-22</b>	<b>Adopted FY21-22</b>
396,954	505,669	512,377	PERSONNEL SERVICES	559,775	559,775	559,775
457,159	625,373	666,775	MATERIALS & SERVICES	624,125	624,125	624,125
2,008	2,624	2,500	CAPITAL OUTLAY	2,500	2,500	2,500
-	-	-	CAPITAL CONSTRUCTION	-	-	-
307,211	309,231	305,526	DEBT SERVICE	305,227	305,227	305,227
27,500	197,500	190,000	INTERFUND TRANSFERS OUT	246,000	246,000	246,000
-	-	174,661	CONTINGENCY	150,000	150,000	150,000
<u>1,047,759</u>	<u>970,822</u>	<u>471,661</u>	UNAPPROPRIATED END FUND BALANCE	<u>701,373</u>	<u>701,373</u>	<u>701,373</u>
1,239,340	2,611,219	2,323,500	GRAND TOTAL EXPENDITURES	2,589,000	2,589,000	2,589,000
50,000	197,500	190,000	Less Interfund Transfers Out	246,000	246,000	246,000
<b>1,189,340</b>	<b>2,413,719</b>	<b>2,133,500</b>	<b>NET TOTAL EXPENSES</b>	<b>2,343,000</b>	<b>2,343,000</b>	<b>2,343,000</b>



### WATER UTILITY FUND

Actual FY18-19	Actual FY19-20	Adopted FY20-21	REVENUES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
741,910	1,047,759	850,000	FUND BALANCE - COMMITTED	950,000	950,000	950,000
69	386	-	COMMERCIAL WATER SALES	1,000	1,000	1,000
1,402,705	1,508,628	1,431,000	WATER REVENUE	1,100,000	1,100,000	1,100,000
30,400	19,550	14,000	NEW CONNECTIONS	10,000	10,000	10,000
26,320	20,424	7,500	LATE FEES	7,000	7,000	7,000
-	-	-	MUNICIPAL WILDFIRE PROGRAM GRANT	65,000	65,000	65,000
-	-	-	FEMA DAMAGE INVENTORY GRANTS	335,000	335,000	335,000
-	-	-	BUSINESS OREGON DAMAGE INV 25%	110,000	110,000	110,000
16,777	(5,646)	6,000	REFUNDS & REIMBURSEMENTS	6,000	6,000	6,000
20,410	20,118	15,000	INTEREST EARNINGS	5,000	5,000	5,000
<b>2,238,591</b>	<b>2,611,219</b>	<b>2,323,500</b>	<b>TOTAL REVENUE &amp; RESOURCES</b>	<b>2,589,000</b>	<b>2,589,000</b>	<b>2,589,000</b>



**WATER UTILITY FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	EXPENDITURES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
			<b>PERSONNEL SERVICES</b>			
243,443	297,308	299,630	REGULAR SALARIES	324,800	324,800	324,800
6,199	4,497	8,000	OVERTIME	8,350	8,350	8,350
-	-	5,026	ACCRUED LEAVE PAYOUTS	5,100	5,100	5,100
-	-	-	COMP TIME PAYOFF	-	-	-
96	98	-	SICK LEAVE SELL BACK	-	-	-
2,972	67	-	VACATION PAYOUT	-	-	-
-	-	-	FRINGE BENEFITS	-	-	-
19,211	22,622	23,660	FICA/MEDICARE	25,600	25,600	25,600
-	-	-	WELLNESS PROGRAM	1,900	1,900	1,900
75,609	104,362	91,086	HEALTH INSURANCE	95,400	95,400	95,400
2,809	3,458	3,462	HRA VEBA	3,625	3,625	3,625
2,398	3,108	3,672	LIFE & DISABILITY INSURANCE	3,850	3,850	3,850
12,531	17,001	18,556	PERS (EMPLOYEE)	20,100	20,100	20,100
24,406	44,803	49,914	PERS (EMPLOYER)	60,400	60,400	60,400
3,813	4,853	4,797	WORKERS COMPENSATION	5,650	5,650	5,650
3,467	3,492	4,574	UNEMPLOYMENT	5,000	5,000	5,000
<u>396,954</u>	<u>505,669</u>	<u>512,377</u>	<b>TOTAL PERSONNEL SERVICES</b>	<u>559,775</u>	<u>559,775</u>	<u>559,775</u>
			<b>MATERIALS &amp; SERVICES</b>			
562	-	2,000	ATTORNEY SERVICES - GENERAL	2,000	2,000	2,000
285	-	1,000	ATTORNEY SERVICES - LABOR	1,000	1,000	1,000
3,687	3,806	4,400	AUDIT SERVICES	4,400	4,400	4,400
1,058	15,305	-	CONSULTING SERVICES	12,000	12,000	12,000
1,806	166	1,350	CONTRACTED PERSONAL SERVICES	1,500	1,500	1,500
1,093	2,191	6,000	ENGINEERING SERVICES	5,000	5,000	5,000
13,340	35,741	38,000	INFORMATION TECHNOLOGY SUPPORT SE	26,000	26,000	26,000
11,024	17,583	16,500	COMPUTER SERVICES AND SUPPLIES	17,000	17,000	17,000
15,035	6,428	20,000	TAP EXPENSES	20,000	20,000	20,000
4,195	5,087	5,000	PHONE, INTERNET, & RADIO	6,000	6,000	6,000
15,066	15,769	17,500	PROPERTY AND CASUALTY INSURANCE	17,750	17,750	17,750
796	61	100	CUSTODIAL	-	-	-
837	1,501	1,250	DISPOSAL SERVICES	1,650	1,650	1,650
61,023	44,052	75,000	ENERGY UTILITIES	68,000	68,000	68,000
358	369	400	SEWER UTILITIES	500	500	500
26,705	17,578	32,000	REPAIR & MAINTENANCE SERVICES	32,000	32,000	32,000
7	-	-	ADVERTISING & NOTICES	350	350	350
14,138	16,729	9,500	BANKING FEES	14,000	14,000	14,000
355	2,197	1,300	DUES, MEMBERSHIPS & PUBLICATIONS	1,050	1,050	1,050
24,512	20,328	39,000	GENERAL SUPPLIES	39,000	39,000	39,000
1,317	1,785	1,500	OFFICE SUPPLIES	1,700	1,700	1,700
9,173	9,535	11,000	POSTAGE	9,500	9,500	9,500
5,534	7,057	9,000	PRINTING & BINDING	7,650	7,650	7,650
901	1,518	3,500	TRAVEL & TRAINING	3,500	3,500	3,500
1,774	2,629	2,000	UNIFORMS	3,200	3,200	3,200
949	328	1,500	SAFETY EQUIPMENT	1,500	1,500	1,500
134,696	286,405	265,000	WHOLESALE WATER PURCHASES	225,000	225,000	225,000
70,150	75,256	65,000	IN LIEU OF FRANCHISE FEE PAYMENT	64,000	64,000	64,000
32,827	30,563	31,000	LOST CREEK WATER STORAGE MAINT COI	32,000	32,000	32,000
159	383	175	TID ASSESSMENT	200	200	200
-	994	1,500	RENTAL OF EQUIPMENT & VEHICLES	1,750	1,750	1,750
3,531	3,891	5,000	FUEL	4,500	4,500	4,500
266	138	-	MISCELLANEOUS	125	125	125
-	-	300	MEETING EXPENSE	300	300	300
<u>457,159</u>	<u>625,373</u>	<u>666,775</u>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<u>624,125</u>	<u>624,125</u>	<u>624,125</u>
			<b>CAPITAL OUTLAY</b>			
-	2,624	500	COMPUTER HARDWARE/SOFTWARE	500	500	500
-	-	-	FURNITURE AND FIXTURES	-	-	-
2,008	-	2,000	MINOR EQUIPMENT	2,000	2,000	2,000
<u>2,008</u>	<u>2,624</u>	<u>2,500</u>	<b>TOTAL CAPITAL OUTLAY</b>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>

**WATER UTILITY FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	EXPENDITURES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
<b>DEBT SERVICE</b>						
125,000	130,000	130,000	2013 BOND PRINCIPAL	135,000	135,000	135,000
104,715	101,735	98,030	2013 BOND INTEREST	92,730	92,730	92,730
67,419	68,093	68,774	OCED LOAN PRINCIPAL	69,462	69,462	69,462
10,077	9,403	8,722	OCED LOAN INTEREST	8,035	8,035	8,035
<u>307,211</u>	<u>309,231</u>	<u>305,526</u>	<b>TOTAL DEBT SERVICE</b>	<u>305,227</u>	<u>305,227</u>	<u>305,227</u>
<b>TRANSFERS OUT</b>						
-	23,000	23,000	LARGE METER REPLACEMENT (P#061)	25,000	25,000	25,000
-	16,000	50,000	WV REPROFILE - TRANS. LINE (P#45)	-	-	-
-	11,500	-	INVENTORY MAINT SOFTWARE (P#054)	-	-	-
-	16,000	16,000	HYDRANT REPAIR/REPLACE (P#059)	-	-	-
-	45,000	45,000	BACKUP GENERATOR REPLACE (P#072)	90,000	90,000	90,000
-	15,000	-	WATER RATE STUDY (P#056)	10,000	10,000	10,000
-	-	-	TAP INTERGOV AGREEMENT (P#076)	14,000	14,000	14,000
-	-	-	TELEMETRY MAPPING (P#077)	15,000	15,000	15,000
-	-	-	TAP RELOCATION DOT (P#066)	36,000	36,000	36,000
-	-	-	WAGNER STREET IMPROVE (P#032)	-	-	-
-	21,000	21,000	RADIO READ METERS (P#060)	21,000	21,000	21,000
-	50,000	20,000	SCADA SYSTEM (P#035)	-	-	-
-	-	-	WATER RESERVOIR (P#011)	-	-	-
-	-	15,000	TAP LONG-TERM MAINTENANCE (P#047)	22,500	22,500	22,500
27,500	-	-	PUBLIC WORKS EQUIPMENT (P#012)	12,500	12,500	12,500
<u>27,500</u>	<u>197,500</u>	<u>190,000</u>	<b>TOTAL TRANSFERS OUT</b>	<u>246,000</u>	<u>246,000</u>	<u>246,000</u>
<b>UNALLOCATED</b>						
-	-	174,661	CONTINGENCY	150,000	150,000	150,000
1,047,759	970,822	471,661	UNAPPROPRIATED END FUND BALANCE	701,373	701,373	701,373
<u>1,047,759</u>	<u>970,822</u>	<u>646,322</u>	<b>TOTAL UNALLOCATED FUNDS</b>	<u>851,373</u>	<u>851,373</u>	<u>851,373</u>
2,238,591	2,611,219	2,323,500	<b>TOTAL REVENUE &amp; RESOURCES</b>	<b>2,589,000</b>	<b>2,589,000</b>	<b>2,589,000</b>
2,238,591	2,611,219	2,323,500	<b>TOTAL EXPENDITURES</b>	<b>2,589,000</b>	<b>2,589,000</b>	<b>2,589,000</b>

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**City of Talent  
2021-22 Annual Budget**

**SYSTEM DEVELOPMENT CHARGE (SDC) FUND**

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 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 charges 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.

The Parks SDC funds are restricted due to limitations on assessing Parks SDCs and the issuance of development SDC credits. The City does not assess Park SDCs on commercial developments. In addition, developers are more likely to request SDC credits when adding parks to their developments that will benefit more than the population the housing development is intended to serve.

SDC Revisions: System Development Charges 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.) As part of the study the consultant included a recommendation that the City reimburse itself at a rate of 5.00% for the costs incurred to administer this program. This amount has been calculated based on the anticipated new revenues and a line item is included in the General Fund - "SDC Admin Fee" to reflect this.

The Water Master Plan completed in 2019 prompted the increase in Water SDCs in order to pay for needed capital projects. As the draft Parks Master Plan recommends an increase in the Parks SDC as well. The city is currently preparing a new Storm Water Master Plan and an update to the SDC section of the Transportation System Plan, which will allow for a long overdue look at SDC rates for those systems.

Current Charges: A table reflecting the actual SDCs assessed has been included with this report. In addition to the City SDC fees, the City collects water SDC fees on behalf of the Medford Water Commission (MWC). An applicant is also required to pay an SDC fee to the Rogue Valley Sewer Services (RVSS) which is collected directly by RVSS. These fees are comparable with other cities within the Rogue Valley.

The City's SDC Ordinance allows for the annual adjustment of the rates based on the March construction cost index (CCI) as reported in the Engineering News Record.

#### Interfund Transfers – SDC

Transfers in the amount of \$448,200 are proposed from the SDC fund to the CIP fund for:

- West Valley View Reprofile \$122,200
- Asbestos Concrete Line Replace \$100,000
- TAP Master Plan \$ 13,000
- Kamerin Springs Bathroom \$100,000
- Chuck Roberts Splash Pad \$ 88,000
- Pavement Management Plan \$ 25,000

**CITY OF TALENT  
SDC RATE ADJUSTMENTS THROUGH MARCH 2020**

**WATER**

Meter Size	Mar-14	Mar-15	Mar-16	Mar-17	Mar-18	Mar-19	Aug-19	Mar-20
3/4"x5/8" 766 gpd	\$ 2,960	\$ 3,042	\$ 3,138	\$ 3,138	\$ 3,221	\$ 3,373	\$ 5,185	\$ 5,185
1" 1532 gpd	\$ 7,401	\$ 7,607	\$ 7,846	\$ 7,846	\$ 8,054	\$ 8,433	\$ 12,964	\$ 12,964
1-1/2" 3830 gpd	\$ 14,801	\$ 15,212	\$ 15,690	\$ 15,690	\$ 16,107	\$ 16,865	\$ 25,927	\$ 25,927
2" 6127 gpd	\$ 23,681	\$ 24,339	\$ 25,104	\$ 25,104	\$ 25,771	\$ 26,983	\$ 41,483	\$ 41,483
3" 12254 gpd	\$ 47,362	\$ 48,679	\$ 50,207	\$ 50,207	\$ 51,543	\$ 53,965	\$ 82,967	\$ 82,967
4" 19148 gpd	\$ 74,003	\$ 76,060	\$ 78,449	\$ 78,449	\$ 80,535	\$ 84,320	\$ 129,635	\$ 129,635
6" 38295 gpd	\$ 148,006	\$ 152,121	\$ 156,897	\$ 156,897	\$ 161,071	\$ 168,641	\$ 259,271	\$ 259,271
8" 61272 gpd	\$ 236,810	\$ 243,393	\$ 251,036	\$ 251,036	\$ 257,713	\$ 269,826	\$ 414,833	\$ 414,833
10" 88079 gpd	\$ 340,415	\$ 349,879	\$ 360,865	\$ 360,865	\$ 370,464	\$ 387,876	\$ 596,324	\$ 596,324

**PARKS**

	Mar-14	Mar-15	Mar-16	Mar-17	Mar-18	Mar-19	Mar-19	Mar-20
Single Family	\$ 1,564	\$ 1,607	\$ 1,658	\$ 1,658	\$ 1,702	\$ 1,782	\$ 1,782	\$ 1,782
Multi-Family	\$ 1,135	\$ 1,167	\$ 1,203	\$ 1,203	\$ 1,235	\$ 1,293	\$ 1,293	\$ 1,293
Mobile Home Park Units	\$ 1,073	\$ 1,103	\$ 1,137	\$ 1,137	\$ 1,168	\$ 1,223	\$ 1,223	\$ 1,223

**TRANSPORTATION**

	Mar-14	Mar-15	Mar-16	Mar-17	Mar-18	Mar-19	Mar-19	Mar-20
Per Trip Unit/Peak Hour Trip	\$ 2,670	\$ 2,744	\$ 2,830	\$ 2,830	\$ 2,906	\$ 3,042	\$ 3,042	\$ 3,042
"Average" Single Family	\$ 2,697	\$ 2,772	\$ 2,859	\$ 2,859	\$ 2,935	\$ 3,073	\$ 3,073	\$ 3,073

**STORMWATER**

	Mar-14	Mar-15	Mar-16	Mar-17	Mar-18	Mar-19	Mar-19	Mar-20
Single Family - Per EDU	\$ 1,356	\$ 1,394	\$ 1,437	\$ 1,437	\$ 1,476	\$ 1,545	\$ 1,545	\$ 1,545
All other (times square feet of impervious area)	\$ 0.4518	0.4644	0.4789	0.4789	0.4917	\$ 0.5148	\$ 0.5148	\$ 0.5148

Construction Cost Index Percentage Change (20 City Average)  
from March 2019- March 2020 = No change

Resolution 2020-012-R

**SYSTEM DEVELOPMENT CHARGE FUND**  
**FISCAL YEAR 2021-22**

**REVENUE SUMMARY**  
**BY CATEGORY**

<b>Actual FY18-19</b>	<b>Actual FY19-20</b>	<b>Adopted FY20-21</b>		<b>Proposed FY21-22</b>	<b>Approved FY21-22</b>	<b>Adopted FY21-22</b>
457,837	218,415	231,080	CHARGES FOR SERVICES	241,100	241,100	241,100
30,178	30,538	17,650	MISCELLANEOUS	8,800	8,800	8,800
1,128,905	1,581,922	1,135,459	FUND BALANCE	1,172,500	1,172,500	1,172,500
1,616,920	1,830,875	1,384,189	<b>TOTAL REVENUES</b>	1,422,400	1,422,400	1,422,400
-	-	-	Less Interfund Transfers In	-	-	-
<b>1,616,920</b>	<b>1,830,875</b>	<b>1,384,189</b>	<b>NET TOTAL REVENUE</b>	<b>1,422,400</b>	<b>1,422,400</b>	<b>1,422,400</b>

**EXPENDITURE SUMMARY**  
**BY CATEGORY**

<b>Actual FY18-19</b>	<b>Actual FY19-20</b>	<b>Adopted FY20-21</b>		<b>Proposed FY21-22</b>	<b>Approved FY21-22</b>	<b>Adopted FY21-22</b>
35,000	590,113	210,000	INTERFUND TRANSFERS OUT	448,200	448,200	448,200
1,581,920	1,240,762	1,174,189	RESERVES	974,200	974,200	974,200
1,616,920	1,830,875	1,384,189	<b>TOTAL EXPENDITURES</b>	1,422,400	1,422,400	1,422,400
35,000	590,113	210,000	Less Interfund Transfers Out	448,200	448,200	448,200
<b>1,581,920</b>	<b>1,240,762</b>	<b>1,174,189</b>	<b>NET TOTAL EXPENSES</b>	<b>974,200</b>	<b>974,200</b>	<b>974,200</b>

**SYSTEM DEVELOPMENT CHARGE FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21		Proposed FY21-22	Approved FY21-22	Adopted FY21-22
<b>Transportation Revenue</b>						
224,339	359,875	390,277	IMP SDC FUND BAL RESTRICT	461,500	461,500	461,500
76,011	88,546	26,927	REIM SDC FUND BAL RESTRICT	32,000	32,000	32,000
6,151	7,817	2,800	IMP SDC INTEREST	2,500	2,500	2,500
1,926	1,468	650	REIM SDC INTEREST	600	600	600
129,385	57,471	56,230	IMPROVEMENT SDC	64,800	64,800	64,800
10,608	4,712	4,610	REIMBURSEMENT SDC	5,300	5,300	5,300
<u>448,420</u>	<u>519,889</u>	<u>481,494</u>	<b>TOTAL TRANSPORTATION REVENUE</b>	<u>566,700</u>	<u>566,700</u>	<u>566,700</u>
<b>Transportation Expenditures</b>						
-	66,000	-	TALENT AVENUE OVERLAY - REIMB (P#058)			
-	-	-	WEST VALLEY REPROFILE -IMP (P#045)	122,200	122,200	122,200
-	10,000	-	TRANSPORTATION SDC METHODOLOGY (P#074)	-	-	-
-	-	-	PAVEMENT MANAGEMENT PLAN imp (P#078)	25,000	25,000	25,000
-	-	-	GREENWAY CONNECTION TRAIL (P#049)	-	-	-
448,420	443,889	481,494	RESERVE FOR FUTURE PROJECTS	419,500	419,500	419,500
<u>448,420</u>	<u>519,889</u>	<u>481,494</u>	<b>TOTAL TRANSPORTATION EXPENDITURES</b>	<u>566,700</u>	<u>566,700</u>	<u>566,700</u>
<b>Storm Drain Revenue</b>						
111,964	153,668	75,187	IMP SDC FUND BAL RESTRICT	90,000	90,000	90,000
127,276	126,580	88,502	REIM SDC FUND BAL RESTRICT	99,000	99,000	99,000
2,953	2,696	1,150	IMP SDC INTEREST	1,100	1,100	1,100
3,293	2,584	1,050	REIM SDC INTEREST	1,000	1,000	1,000
38,750	15,753	17,164	IMPROVEMENT SDC	19,100	19,100	19,100
31,011	12,607	13,736	REIMBURSEMENT SDC	15,300	15,300	15,300
<u>315,247</u>	<u>313,888</u>	<u>196,789</u>	<b>TOTAL STORM DRAIN REVENUE</b>	<u>225,500</u>	<u>225,500</u>	<u>225,500</u>
<b>Storm Drain Expenditures</b>						
-	53,000	-	WEST VALLEY VIEW REPROFILE-IMP- (P#045)	-	-	-
-	-	-	FOSS ROAD IMPROVEMENTS - IMP - (P#059)	-	-	-
-	50,113	-	STREET SWEEPER PAYMENT - REIMB - (P#058)	-	-	-
35,000	40,000	-	STORM WATER MASTER PLAN (P#052)	-	-	-
280,247	170,775	196,789	RESERVE FOR FUTURE PROJECTS	225,500	225,500	225,500
<u>315,247</u>	<u>313,888</u>	<u>196,789</u>	<b>TOTAL STORM DRAIN EXPENDITURES</b>	<u>225,500</u>	<u>225,500</u>	<u>225,500</u>

**SYSTEM DEVELOPMENT CHARGE FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21		Proposed FY21-22	Approved FY21-22	Adopted FY21-22
<b>Water Revenue</b>						
102,546	142,739	54,186	IMP SDC FUND BAL RESTRICT	83,500	83,500	83,500
245,489	364,531	131,642	REIM SDC FUND BAL RESTRICT	50,500	50,500	50,500
2,714	2,409	1,050	IMP SDC INTEREST	1,000	1,000	1,000
6,608	6,079	2,650	REIM SDC INTEREST	2,600	2,600	2,600
37,478	20,586	25,925	IMPROVEMENT SDC	22,400	22,400	22,400
112,435	71,720	77,775	REIMBURSEMENT SDC	69,900	69,900	69,900
507,270	608,064	293,228	<b>TOTAL WATER REVENUE</b>	229,900	229,900	229,900
<b>Water Expenditures</b>						
-	-	-	WATER MASTER PLAN (P#046)	-	-	-
-	50,000	-	TAP MASTER PLAN - IMPROV - (P#062)	13,000	13,000	13,000
-	50,000	-	VULNERABILITY - IMPROV - STUDY (P#063)	-	-	-
-	16,000	50,000	WVW REPROFILE - REIMB WATER LINE (P#045)	-	-	-
-	100,000	100,000	A/C LINE REPLACEMENT - REIMB - (P#064)	100,000	100,000	100,000
-	100,000	-	TAP RELOCATION DOT - REIMB (P#066)	-	-	-
-	50,000	-	ADD'L SMALL PUMP - REIMB - (P#065)	-	-	-
507,270	242,064	143,228	RESERVE FOR FUTURE PROJECTS	116,900	116,900	116,900
507,270	608,064	293,228	<b>TOTAL WATER EXPENDITURES</b>	229,900	229,900	229,900
<b>Parks Revenue</b>						
140,475	205,840	217,992	IMP SDC FUND BAL RESTRICT	188,500	188,500	188,500
100,805	140,143	150,746	REIM SDC FUND BAL RESTRICT	167,500	167,500	167,500
3,901	4,438	5,200	IMP SDC INTEREST	-	-	-
2,632	3,047	3,100	REIM SDC INTEREST	-	-	-
61,464	22,268	22,315	IMPROVEMENT SDC	28,300	28,300	28,300
36,706	13,298	13,325	REIMBURSEMENT SDC	16,000	16,000	16,000
345,983	389,034	412,678	<b>TOTAL PARK REVENUE</b>	400,300	400,300	400,300
<b>Parks Expenditures</b>						
-	5,000	-	PARKS SDC FEE CALCULATION (P#053)	-	-	-
-	-	-	KAMERIN SPRINGS RESTROOM (P#079)	100,000	100,000	100,000
-	-	-	CR SPLASH PAD PHASE 3 (P#025)	88,000	88,000	88,000
-	-	60,000	CREEKSIDE PARKS IMPROVEMENTS (P#075)	-	-	-
345,983	384,034	352,678	RESERVE FOR FUTURE PROJECTS	212,300	212,300	212,300
345,983	389,034	412,678	<b>TOTAL PARK EXPENDITURES</b>	400,300	400,300	400,300
1,616,920	1,830,875	1,384,189	<b>TOTAL SDC EXPENDITURES</b>	1,422,400	1,422,400	1,422,400
1,616,920	1,830,875	1,384,189	<b>TOTAL SDC REVENUE</b>	1,422,400	1,422,400	1,422,400

**SYSTEM DEVELOPMENT CHARGE FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21		Proposed FY21-22	Approved FY21-22	Adopted FY21-22
<b>Fund Summary Revenue</b>						
1,128,905	1,581,922	1,135,459	TOTAL FUND BALANCE	1,172,500	1,172,500	1,172,500
30,178	30,538	17,650	TOTAL INTEREST EARNINGS	8,800	8,800	8,800
457,837	218,415	231,080	TOTAL SDC REVENUE	241,100	241,100	241,100
<u>1,616,920</u>	<u>1,830,875</u>	<u>1,384,189</u>	<b>TOTAL SDC REVENUE</b>	<u>1,422,400</u>	<u>1,422,400</u>	<u>1,422,400</u>
<b>Fund Summary Expenses</b>						
-	76,000	-	TRANSFER TO CIP FUND - STREET PROJECTS	147,200	147,200	147,200
35,000	143,113	-	TRANSFER TO CIP FUND STORM DRAIN PROJECTS	-	-	-
-	366,000	150,000	TRANSFER TO CIP FUND - WATER PROJECTS	113,000	113,000	113,000
-	5,000	60,000	TRANSFER TO CIP FUND - PARKS PROJECTS	188,000	188,000	188,000
1,581,920	1,240,762	1,174,189	RESERVE FOR FUTURE PROJECTS	974,200	974,200	974,200
<u>1,616,920</u>	<u>1,830,875</u>	<u>1,384,189</u>	<b>TOTAL SDC EXPENDITURES</b>	<u>1,422,400</u>	<u>1,422,400</u>	<u>1,422,400</u>

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**City of Talent  
2021-22 Annual Budget**

**DEBT SERVICE FUND**

The City of Talent currently has only one Debt Service Fund, the General Obligation Debt Service.

With the voter approval for the Police Station Renovation Project, the General Obligation Debt Service Fund was created to manage the debt service payments for that project. This debt service is funded with property taxes.

All Water Fund debt is paid directly from the Water Utility Fund.

**PER CAPITA OUTSTANDING DEBT  
FISCAL YEAR 2021-22**

<u>Description</u>	<u>Principal Outstanding July 1, 2021</u>	<u>FY21-22 Principal Payment</u>	<u>Principal Outstanding June 30, 2022</u>	<u>Interest Rate</u>	<u>Maturity</u>	<u>Cost per Capita</u>
General Obligation Bonds						
Police Station Renovations	105,000	105,000	-	4.65%	2022	-
<b>General Debt Service</b>	<b>\$ 105,000</b>	<b>\$ 105,000</b>	<b>\$ -</b>			<b>\$ -</b>
Oregon Economic Development Dept. Safe Drinking Water Loan	\$ 872,226	\$ 68,774	\$ 872,226	1.00%	2031	\$ 134.13
2013 LOCAP Bond						
Refunded 2000 Water Revenue Bond	2,670,000	135,000	2,535,000	3.00%	2036	389.82
<b>Water Debt Service</b>	<b>\$ 3,542,226</b>	<b>\$ 203,774</b>	<b>\$ 3,407,226</b>			<b>\$ 523.95</b>
<b>TOTAL DEBT SERVICE</b>	<b>\$ 3,647,226</b>	<b>\$ 308,774</b>	<b>\$ 3,407,226</b>			<b>\$ 523.95</b>
 Population	 6,503					

**City of Talent  
2021-22 Annual Budget**

**GENERAL OBLIGATION LOAN FUND**

**POLICE DEPARTMENT RENOVATION PROJECT**

The Police Department Renovation Project General Obligation Loan Fund was established in the 2007-08 fiscal year to finance improvements to the Police Station on Talent Avenue. Voters in Talent authorized a loan of \$800,000 for this purpose in the general election in November 2006. The bonds were issued in August 2007 with a fixed rate of 4.25% from 2008-2017 and another note of 4.65% from 2018-2022. Payments are due in January and July of each year for the term on the loan with the principal payment due each January. This loan is scheduled to be paid off in January 2022.

**Special Assessment.** With the bonding authorization, all city property owners are assessed an additional amount in their property tax bill to make payments on this loan.

**Fund Stability.** The revenue source is stable since it comes through a special assessment on the property tax bill.

**GENERAL OBLIGATION**  
Police Department Building Renovation

Actual FY18-19	Actual FY19-20	Adopted FY20-21	REVENUE & OTHER RESOURCES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
3,903	3,571	3,000	FUND BALANCE - RESTRICTED	15,000	15,000	15,000
3,903	3,571	3,000	TOTAL FUND BALANCE	15,000	15,000	15,000
94,911	103,097	106,883	PROPERTY TAX - PD BOND	92,942	92,942	92,942
-	-	-	INTEREST	-	-	-
335	261	150	TOTAL INTEREST	-	-	-
335	261	150				
-	-	-	TRANSFER IN FROM CIP FUND	-	-	-
-	-	-	TOTAL INTERFUND TRANSFERS IN	-	-	-
99,149	106,929	110,033	TOTAL REVENUE & OTHER RESOURCES	107,942	107,942	107,942

**GENERAL OBLIGATION**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	EXPENDITURES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
			BOND & INTEREST PAYMENTS			
80,000	90,000	100,000	LOAN PRINCIPAL	105,000	105,000	105,000
15,578	11,625	9,533	LOAN INTEREST	2,442	2,442	2,442
	945	500	BOND FEES	500	500	500
95,578	102,570	110,033	TOTAL DEBT SERVICE	107,942	107,942	107,942
95,578	102,570	110,033	TOTAL BOND & INTEREST PAYMENTS	107,942	107,942	107,942
3,571	4,359	-	UNAPPROPRIATED ENDING FUND BALANCE	-	-	-
99,149	106,929	110,033	FUND REVENUE	107,942	107,942	107,942
99,149	106,929	110,033	FUND EXPENDITURES	107,942	107,942	107,942

**City of Talent  
2021-22 Annual Budget**

**CAPITAL IMPROVEMENT PROGRAM FUND**

The Capital Improvement Program Fund (CIP) is utilized 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 Capital Improvement Fund for specific projects can come internally from the General, Streets, Parks, Water or System Development Charge funds, or externally from grants, loans, and other agencies, including the Talent Urban Renewal Agency (TURA). 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 cost center 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.

Granting agencies look favorably on cities with Capital Improvement Plans since it is an indicator that a City recognizes the importance of planning for the future and has made a financial commitment to that planning process.

**What is Included in the CI Fund:**

Projects included in the Capital Improvement Plan 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 the other city funds, the monies transferred to the CIP Fund are identified for specific projects, and the dollars allocated will be carried forward from one year to the next within that project account. The specified funds will remain earmarked to 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 cost of the project was less than originally anticipated or if it were determined that the project is no longer viable.

**How the Fund Works:**

While the Capital Improvement Plan includes all the necessary infrastructure projects that the city anticipates over a specified time period, the Capital Improvement Plan Fund

shows only those projects where City resources have actually been committed or will be committed to the project. The Budget Report includes only those projects that have carryover from previous years and the new projects proposed for FY2021-2022.

It is possible that projects beyond FY2021-2022 will be changed or eliminated in the next revision of the Capital Improvement Budget. Each year the funds and projects are re-evaluated to determine if priorities have changed due to the availability of funds, or if a particular project still needs to be implemented.

While the City has completed a number of major infrastructure projects in recent years, there is always more to do. Constraining factors include funding availability, securing approvals from other agencies, and access to rights of way.

### **Project Highlights:**

**General Projects:** The City established a reserve for building maintenance and repair for both the City Hall and the Police Station in FY2010-11, the Town Hall in FY2012-13, and the Community Center in FY2015-16. These reserves will be used for future capital repairs. The funds set aside for General projects in for FY2021-2022 are:

- Building Maintenance (as needed from current reserves)

**Park Improvements:** Funds reserved for Park Improvements projects in FY2021-2022:

- Inventory Software Program
- Creekside Park Improvements (grant match)
- Kamerin Springs Bathroom
- Miscellaneous Parks Improvements

**Street/Storm Improvements:** Street Improvement funds reserved for projects in FY2021-2022:

- Lithia Way Improvements
- Wagner Street Improvements
- Greenway Connection Trail
- Inventory Software Program
- Summer Place Wetlands Design
- North Entry Landscaping Design
- Storm Water Master Plan
- Pavement Management Plan
- Miscellaneous Sidewalk Improvements

**Water Improvements:** Water Improvement funds reserved for projects in FY2021-2022:

- New Water Reservoir
- SCADA System Software and Programming Update
- Asbestos Concrete Waterline Replacement
- TAP Relocation (ODOT)
- Large Meter Replacement

- Additional Small Pump
- Inventory Software Program
- Hydrant Repair/Replacement
- Meters/Radios for Failed and New Equipment
- TAP Master Plan
- Public Works Backup Generator Replacement
- Water Rate Study
- TAP Long Term Maintenance
- TAP Intergovernmental Agreement
- Vulnerability Study
- Telemetry Mapping

**Vehicle & Equipment Reserves:**

In addition to construction projects, additional headings have been established for Equipment/Vehicle Reserve expenditures within the CIP Fund Budget. Setting aside money for the replacement of police vehicles, public works vehicles and heavy equipment allows the City to avoid a large single expense in any one year. Using the reserve in conjunction with a vehicle and equipment replacement schedule, there should be funds available to replace vehicles and equipment at the end of their useful life. The revenue sources for these reserve funds come from transfers from the General, Street and Water Funds.

**Vehicles & Equipment:** Funds transferred for Vehicles & Equipment in FY2021-2022:

- Hybrid Police Vehicle

**CAPITAL IMPROVEMENT PROJECTS FUND**  
**FISCAL YEAR 2021-22**

**REVENUE SUMMARY**  
**BY CATEGORY**

Actual FY18-19	Actual FY19-20	Adopted FY20-21		Proposed FY21-22	Approved FY21-22	Adopted FY21-22
750,253	332,754	4,374,000	INTERGOVERNMENTAL	935,000	935,000	935,000
41,042	28,185	-	MISCELLANEOUS	-	-	-
170,860	991,863	498,000	INTERFUND TRANSFERS IN	781,700	781,700	781,700
1,431,544	1,094,762	1,820,550	FUND BALANCE	1,990,600	1,990,600	1,990,600
<u>2,393,699</u>	<u>2,447,564</u>	<u>6,692,550</u>	<b>TOTAL REVENUES</b>	<u>3,707,300</u>	<u>3,707,300</u>	<u>3,707,300</u>
489,000	991,863	498,000	Less Interfund Transfers In	781,700	781,700	781,700
<b>1,904,699</b>	<b>1,455,701</b>	<b>6,194,550</b>	<b>NET TOTAL REVENUE</b>	<b>2,925,600</b>	<b>2,925,600</b>	<b>2,925,600</b>

**EXPENDITURE SUMMARY**  
**BY CATEGORY**

Actual FY18-19	Actual FY19-20	Adopted FY20-21		Proposed FY21-22	Approved FY21-22	Adopted FY21-22
27,400	36,163	96,000	CAPITAL OUTLAY	126,000	126,000	126,000
1,271,537	1,032,257	6,596,550	CAPITAL CONSTRUCTION	3,581,300	3,581,300	3,581,300
1,094,762	1,379,144	-	RESERVES	-	-	-
<u>2,393,699</u>	<u>2,447,564</u>	<u>6,692,550</u>	<b>TOTAL EXPENDITURES</b>	<u>3,707,300</u>	<u>3,707,300</u>	<u>3,707,300</u>
-	-	-	Less Interfund Transfers Out	-	-	-
<b>2,393,699</b>	<b>2,447,564</b>	<b>6,692,550</b>	<b>NET TOTAL EXPENSES</b>	<b>3,707,300</b>	<b>3,707,300</b>	<b>3,707,300</b>



**CAPITAL IMPROVEMENT PROJECTS FUND**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	REVENUE & OTHER RESOURCES	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
<b>FUND BALANCE</b>						
1,431,544	1,094,762	1,820,550	FUND BALANCE - COMMITTED TO PROJECTS	1,990,600	1,990,600	1,990,600
1,431,544	1,094,762	1,820,550	<b>TOTAL FUND BALANCE</b>	1,990,600	1,990,600	1,990,600
<b>INTERGOVERNMENTAL</b>						
750,253	332,754	-	CDBG GRANT - HWY 99 WATERLINE REPLACE			
		3,889,000	WATER RESERVOIR REIMBURSEMENTS (P#011)	450,000	450,000	450,000
-		485,000	ODOT TE FUNDS - WEST VALLEY VIEW REPROFILE (P#045)	485,000	485,000	485,000
-		-	ODOT TE FUNDS - GREENWAY CONNECTION TRAIL	-	-	-
-		-	JACKSON COUNTY - GREENWAY CONNECTION TRAIL	-	-	-
-		-	BEAR CREEK GREENWAY FOUND.- GREENWAY CONNECTION TRAIL	-	-	-
-		-	FROM TALENT URBAN RENEWAL AGENCY	-	-	-
750,253	332,754	4,374,000	<b>TOTAL INTERGOVERNMENTAL</b>	935,000	935,000	935,000
<b>INTEREST</b>						
10,898	-	-	MISCELLANEOUS	-	-	-
30,144	28,185	-	INTEREST	-	-	-
41,042	28,185	-	<b>TOTAL INTEREST</b>	-	-	-
<b>TRANSFERS FROM OTHER FUNDS</b>						
-	7,500	15,000	GENERAL FUND TRANSFER-POLICE VEHICLE RESERVE (P#013)	-	-	-
15,300	-	-	GENERAL FUND TRANSFER-TOWN HALL REPR RESRV (P#014)	-	-	-
2,500	-	-	GENERAL FUND TRANSFER-FINANCE/UB SOFTWARE (P#038)	-	-	-
5,000	-	13,000	GENERAL FUND TRANSFER-CITY HALL BLDG MAINT RES (P#016)	-	-	-
5,000	-	-	GENERAL FUND TRANSFER-POLICE BLDG MAINT RES (P#017)	-	-	-
2,500	-	-	GENERAL FUND TRANSFER-COMM CNTR BLDG MAINT (P#018)	-	-	-
-			<b>PARKS FUND TRANSFER-CR PARK SPLASHPAD (P#025)</b>	-	-	-
-			<b>PARKS SDC FUND - SPLASH PAD PHASE III (P#025)</b>	88,000	88,000	88,000
5,000	5,000	-	PARKS FUND - PUBLIC WORKS EQUIPMENT (P#012)	5,000	5,000	5,000
-	2,500	-	PARKS FUND - INVENTORY MAINT SOFTWARE (P#054)	-	-	-
36,000	40,000	40,000	PARKS FUND - CIP RESERVE FROM UTILITY FEE	40,000	40,000	40,000
-	5,000	-	PARKS SDC FUND - IMP SDC FEE CALCULATION (P#053)	-	-	-
-	-	60,000	PARKS SDC FUND - IMP CREEKSIDE PARK IMP (P#075)	-	-	-
-	-	-	PARKS SDC FUND - IMP KAMERIN SPRINGS RESTROOM (P#079)	100,000	100,000	100,000
35,000	-	-	STORM WATER SDC FUND - STORM WATER MASTER PLAN (P#052)	-	-	-
-	11,250	-	STREET FUND-INVENTORY MAINT SOFTWARE (P#054)	-	-	-
-	13,000	-	STREET FUND-SCHOOL ZONE SIGNAGE (P#055)	-	-	-
-	5,000	-	STREET FUND-NORTH ENTRY LANDSCAPE (P#056)	-	-	-
-	30,000	30,000	STREET FUND-SIDEWALK IMPROVEMENTS (P#057)	30,000	30,000	30,000
-			STREET FUND-PW EQUIPMENT RESERVE (P#012)	12,500	12,500	12,500
-	80,000	-	STREET FUND-WAGNER STREET IMPROV (P#032)	-	-	-
24,560	-	-	STREET FUND - HIGHWAY 99 IMPROVEMENTS (P#021)	-	-	-
-	-	-	STREET FUND - WEST VALLEY VIEW REPROFILE (P#045)	122,200	122,200	122,200
-	10,000	-	STREET FUND - SUMMER PLACE WETLANDS (P#069)	-	-	-
-	-	-	TRANS SDC IMPROV - PAVEMENT MANAGEMENT PLAN (P#078)	25,000	25,000	25,000
-	10,000	-	TRANS SDC IMPROV - TRANSPORTATION SDC METHODOLOGY (P#074)	-	-	-
-	66,000	-	TRANS SDC REIMB - TALENT AVENUE OVERLAY (P#058)	-	-	-
12,500	-	-	STREET FUND - PUBLIC WORKS EQUIPMENT (P#012)	-	-	-
-	53,000	-	STORM DRAIN IMPROV SDC - WVV REPROFILE IMPROV(P#045)	-	-	-
-	40,000	-	STORM DRAIN IMPROV SDC - STORM WATER MASTER PLAN (P#052)	-	-	-
-	50,113	-	STORM DRAIN REIMB SDC - STREET SWEEPER PAYMENT (P#059)	-	-	-
-	16,000	16,000	WATER UTILITY FUND - HYDRANT REPAIR /REPLACE (P#071)	-	-	-
-	45,000	45,000	WATER UTILITY FUND - BACKUP GENERATOR REPLACE (P#072)	90,000	90,000	90,000
-	16,000	50,000	WATER UTILITY FUND - WVV REPROFILE WATERLINE (P#045)	-	-	-
-	11,500	-	WATER UTILITY FUND - INVENTORY MAINT SOFTWARE (P#054)	-	-	-
-	15,000	-	WATER UTILITY FUND - WATER RATE STUDY (P#073)	10,000	10,000	10,000
-	-	-	WATER UTILITY FUND - TAP INTERGOVERNMENTAL AGREEMENT (P#077)	14,000	14,000	14,000
-	-	-	WATER UTILITY FUND - TELEMETRY MAPPING (P#077)	15,000	15,000	15,000
-	-	-	WATER UTILITY FUND - RAPP ROAD IMPROVEMENTS (P#023)	-	-	-
-	-	-	WATER UTILITY FUND - TAP RELOCATION DOT (P#066)	36,000	36,000	36,000
-	21,000	21,000	WATER UTILITY FUND - METERS / RADIOS - FAILED METERS (P#060)	21,000	21,000	21,000
-	50,000	20,000	WATER UTILITY FUND - SCADA SYSTEM (P#035)	-	-	-
12,500	-	-	WATER UTILITY FUND - PUBLIC WORKS EQUIPMENT (P#012)	12,500	12,500	12,500
-	23,000	23,000	WATER UTILITY FUND - LARGE METER REPLACEMENT (P#061)	25,000	25,000	25,000
15,000	-	15,000	WATER UTILITY FUND - TAP LONG-TERM MAINTENANCE (P#047)	22,500	22,500	22,500
-	50,000	-	WATER IMPROV SDC - TAP MASTER PLAN (P#062)	13,000	13,000	13,000
-	50,000	-	WATER IMPROV SDC - VULNERABILITY STUDY (P#063)	-	-	-

**CAPITAL IMPROVEMENT PROJECTS FUND  
EXPENDITURES**

Actual FY18-19	Actual FY19-20	Adopted FY20-21	CAPITAL CONSTRUCTION	Proposed FY21-22	Approved FY21-22	Adopted FY21-22
-	16,000	50,000	WATER REIMB SDC - WVV REPROFILE WATER LINE REIM(P#045)	-	-	-
-	100,000	100,000	WATER REIMB SDC - A/C LINE REPLACEMENT (P#0064)	100,000	100,000	100,000
-	50,000	-	WATER REIMB SDC - ADD'L SMALL PUMP (P#065)	-	-	-
-	100,000	-	WATER REIMB SDC - TAP RELOCATION DOT (P#066)	-	-	-
-	-	-		-	-	-
170,860	991,863	498,000	<b>TOTAL INTERFUND TRANSFERS IN</b>	781,700	781,700	781,700
<b>2,393,699</b>	<b>2,447,564</b>	<b>6,692,550</b>	<b>TOTAL REVENUE &amp; OTHER RESOURCES</b>	<b>3,707,300</b>	<b>3,707,300</b>	<b>3,707,300</b>

**CAPITAL IMPROVEMENT PROJECTS FUND  
EXPENDITURES**

Actual FY18-19	Actual FY19-20	Adopted FY20-21		Proposed FY21-22	Approved FY21-22	Adopted FY21-22
<b>CAPITAL CONSTRUCTION</b>						
<b>GENERAL GOVERNMENT PROJECTS</b>						
-	-	-	TOWN HALL HANDICAP RAMP (P#029)	-	-	-
-	8,751	-	CITY HALL SERVER (P#036)	-	-	-
-	8,000	-	POLICE DEPT SERVER (P#067)	-	-	-
-	-	20,000	TOWN HALL REPAIR RESERVE (P#014)	-	-	-
-	-	-	FINANCE & UB SOFTWARE (P#038)	-	-	-
-	-	-	COMM DEV SOFTWARE (P#015)	-	-	-
-	-	31,500	CITY HALL BLDG MAINT RESERVE (P#016)	36,700	36,700	36,700
22,512	-	-	POLICE DEPT BLDG MAINT RESERVE (P#017)	-	-	-
-	-	-	COMMUNITY CENTER BLDG MAINT (P#018)	-	-	-
-	-	-	CIP UNALLOCATED GENERAL FUNDING (P#006)	23,500	23,500	23,500
-	-	-	COMMUNITY CENTER SOLAR PANELS - BLUESKY GRANT (P#048)	-	-	-
22,512	16,751	51,500	<b>GENERAL GOVERNMENT PROJECTS</b>	60,200	60,200	60,200
		51,500	<b>TOTAL GENERAL GOVERNMENT PROJECTS</b>	60,200	60,200	60,200
<b>PARKS PROJECTS</b>						
-	-	2,100	CR PARK TENNIS COURT RESURFACE (P#033)	2,100	2,100	2,100
-	-	12,500	CHUCK ROBERTS PARK SPLASH PAD (P#025)	150,000	150,000	150,000
-	6,327	1,500	HERITAGE TRAIL (P#026)	4,800	4,800	4,800
25,000	25,145	-	PARKS MASTER PLAN (P#053)	2,600	2,600	2,600
-	-	60,000	CREEKSIDE PARKS IMPROVEMENTS (P#075)	60,000	60,000	60,000
-	-	-	PARKS SDC FEE CALCULATION (P#053)	-	-	-
-	-	-	KAMERIN SPRINGS RESTROOM (P#079)	100,000	100,000	100,000
-	1,201	1,800	INVENTORY SOFTWARE PROGRAM MED (P#054)	-	-	-
-	10,359	-	WAGNER PARK IRRIGATION MED (P#070)	8,000	8,000	8,000
-	-	-	BENCHES & TABLES (P#070)	6,000	6,000	6,000
-	-	-	KAMERIN SPRINGS WALKPATH (P#070)	4,000	4,000	4,000
-	-	-	DRINKING FOUNTAINS (P#070)	11,000	11,000	11,000
10,000	-	111,000	CIP UNALLOCATED PARK FUNDING (P#007)	4,700	4,700	4,700
35,000	43,032	188,900	<b>PARKS PROJECTS</b>	353,200	353,200	353,200
		188,900	<b>TOTAL PARKS PROJECTS</b>	353,200	353,200	353,200
<b>TRANSPORTATION PROJECTS</b>						
-	23,500	30,000	MISC SIDEWALK IMPROVEMENTS (P#057)	36,500	36,500	36,500
-	-	-	N FRONT STREET IMPROVEMENTS (P#020)	-	-	-
305,896	(61,995)	-	HWY 99 STREET IMPROVEMENTS (P#021)	-	-	-
-	-	281,850	LITHIA WAY IMPROVEMENTS (P#022)	281,850	281,850	281,850
43,070	-	-	RAPP ROAD IMPROVEMENTS - BRIDGE (P#023)	-	-	-
53,292	-	-	RAPP ROAD CHIP SEALING (P#044)	-	-	-
-	-	-	PAVEMENT MANAGEMENT PLAN (P#078)	25,000	25,000	25,000
-	-	130,800	WAGNER STREET IMPROVEMENTS (P#032)	130,800	130,800	130,800
-	-	-	WAGNER CREEK SIDEWALKS (P#034)	-	-	-
-	30,438	835,500	WEST VALLEY VIEW REPROFILE - 5% MATCH (P#045)	900,000	900,000	900,000
-	-	41,500	GREENWAY CONNECTION TRAIL (P#049)	41,800	41,800	41,800
-	-	-	TRANSPORTATION SDC METHODOLOGY (P#074)	300	300	300
-	-	-	TALENT AVENUE OVERLAY (P#058)	-	-	-
-	5,447	8,100	INVENTORY SOFTWARE PROGRAM (P#054)	-	-	-
-	13,251	-	SCHOOL ZONE SIGNAGE (P#055)	-	-	-
-	-	10,000	SUMMER PLACE WETLANDS (P#069)	10,000	10,000	10,000
-	-	5,000	NORTH ENTRY LANDSCAPING (P#056)	5,000	5,000	5,000
-	-	53,000	CIP UNALLOCATED STREET FUNDING (P#008)	68,800	68,800	68,800
402,258	10,641	1,395,750	<b>TRANSPORTATION PROJECTS</b>	1,500,050	1,500,050	1,500,050
		1,395,750	<b>TOTAL TRANSPORTATION PROJECTS</b>	1,500,050	1,500,050	1,500,050

**CAPITAL IMPROVEMENT PROJECTS FUND  
EXPENDITURES**

Actual FY18-19	Actual FY19-20	Adopted FY20-21		Proposed FY21-22	Approved FY21-22	Adopted FY21-22
<b>CAPITAL CONSTRUCTION</b>						
<b>STORMWATER PROJECTS</b>						
-	-	-	WAGNER STREET IMPROVEMENTS (P#032)	-	-	-
-	30,897	56,900	STORM WATER MASTER PLAN (P#052)	10,300	10,300	10,300
-	-	27,000	CIP UNALLOCATED STORM DRAIN FUNDING (P#009)	27,600	27,600	27,600
-	30,897	83,900	<b>STORMWATER PROJECTS</b>	<b>37,900</b>	<b>37,900</b>	<b>37,900</b>
-	30,897	83,900	<b>TOTAL STORMWATER PROJECTS</b>	<b>37,900</b>	<b>37,900</b>	<b>37,900</b>
<b>WATER PROJECTS</b>						
-	-	6,500	CIP UNALLOCATED WATER FUNDING (P#010)	29,800	29,800	29,800
-	-	-	TAP INTERGOVERNMENTAL AGREEMENT (P#076)	15,000	15,000	15,000
-	-	-	TELEMETRY MAPPING (P#077)	14,000	14,000	14,000
-	19,392	53,800	SCADA SYSTEM (P#035)	53,800	53,800	53,800
52,509	14,996	-	WATER MASTER PLAN (P#046)	-	-	-
-	-	200,000	A/C WATERLINE REPLACEMENT (P#064)	300,000	300,000	300,000
-	-	100,000	TAP RELOCATION DOT (P#066)	100,000	100,000	100,000
-	23,013	23,000	LARGE METER REPLACEMENT (P#061)	23,000	23,000	23,000
16,624	28,015	-	WEST VALLEY VIEW REPROFILE - TRANSMISSION LINE (P#045)	-	-	-
-	-	50,000	ADD'L SMALL PUMP (P#065)	50,000	50,000	50,000
-	5,447	8,100	INVENTORY MAINT SOFTWARE (P#054)	2,800	2,800	2,800
-	4,750	16,000	HYDRANT REPLACE/REPAIR (P#071)	27,250	27,250	27,250
-	20,908	21,000	METERS/RADIOS FOR FAILED (P#060)	21,300	21,300	21,300
-	-	50,000	TAP MASTER PLAN (P#062)	50,000	50,000	50,000
-	-	50,000	VULNERABILITY STUDY REQ BY 2021 (P#063)	10,000	10,000	10,000
-	-	90,000	BACKUP GENERATOR REPLACEMENT (P#072)	180,000	180,000	180,000
-	-	15,000	WATER RATE STUDY (P#073)	25,000	25,000	25,000
-	8,708	54,100	TAP LONG TERM MAINTENANCE (P#047)	75,000	75,000	75,000
755,108	805,707	4,139,000	WATER RESERVOIR (P#011)	653,000	653,000	653,000
824,241	930,936	4,876,500	<b>WATER PROJECTS</b>	<b>1,629,950</b>	<b>1,629,950</b>	<b>1,629,950</b>
824,241	930,936	4,876,500	<b>TOTAL WATER PROJECTS</b>	<b>1,629,950</b>	<b>1,629,950</b>	<b>1,629,950</b>
<b>VEHICLES &amp; EQUIPMENT</b>						
-	-	81,000	PW EQUIPMENT RESERVE (P#012)	111,000	111,000	111,000
-	21,200	-	WEED AND STEAM (P#068)	-	-	-
14,926	14,963	15,000	POLICE VEHICLE RESERVE (P#013)	15,000	15,000	15,000
14,926	36,163	96,000	<b>VEHICLES &amp; EQUIPMENT</b>	<b>126,000</b>	<b>126,000</b>	<b>126,000</b>
14,926	36,163	96,000	<b>TOTAL VEHICLES &amp; EQUIPMENT</b>	<b>126,000</b>	<b>126,000</b>	<b>126,000</b>
1,094,762	1,379,144	-	RESERVE	-	-	-
1,094,762	1,379,144	-	<b>TOTAL RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>
2,393,699	2,447,564	6,692,550	<b>FUND REVENUE</b>	<b>3,707,300</b>	<b>3,707,300</b>	<b>3,707,300</b>
2,393,699	2,447,564	6,692,550	<b>FUND EXPENDITURES</b>	<b>3,707,300</b>	<b>3,707,300</b>	<b>3,707,300</b>

**CAPITAL IMPROVEMENT PROJECTS FUND**  
**SUMMARY OF PROJECTS**

	Est Balance 6/30/21	Transfers In	Adjustments	Est Balance 7/1/21
006 General Unallocated	23,500			23,500
007 Parks Unallocated	43,200	40,000	(78,500)	4,700
008 Street Unallocated	68,800			68,800
009 Storm Drain Unallocated	27,600			27,600
010 Water Unallocated	9,800		20,000	29,800
011 Water Reservoir Reserve	203,000		450,000	653,000
012 PW Equipment Reserve	81,000	30,000		111,000
013 Police Vehicle Reserve	15,000			15,000
016 City Hall Building Maint.	36,700			36,700
022 Lithia Avenue Improvements	281,850			281,850
025 Chuck Roberts Splash Pad	12,500	88,000	49,500	150,000
026 Heritage Trail	4,800			4,800
032 Wagner Street Improvements	130,800			130,800
033 CR Tennis Court Resurface	2,100			2,100
035 SCADA System	53,800			53,800
045 West Valley View Reprofile	292,800	122,200	485,000	900,000
046 Water Master Plan	(13,000)	13,000		-
047 TAP Long Term Maintenance	52,500	22,500		75,000
049 Greenway Connection Trail	41,800			41,800
052 Storm Water Master Plan	10,300			10,300
053 Parks Master Plan	2,600			2,600
054 PW Inventory Maint. Software	2,800			2,800
056 North Entry landscape	5,000			5,000
057 Sidewalk Improvements	6,500	30,000		36,500
060 Meters/Radios for Failed	300	21,000		21,300
061 Large Meter Replacement	(2,000)	25,000		23,000
062 TAP Master Plan	50,000			50,000
063 Vulnerability Study	30,000		(20,000)	10,000
064 Asbestos Concrete Line Replacement	200,000	100,000		300,000
065 Additional Small Pump	50,000			50,000
066 TAP Relocation (DOT Req'd)	64,000	36,000		100,000
069 Summer Place Wetlands	10,000			10,000
070 Misc Parks Improvements	-		29,000	29,000
071 Hydrant Repair/Replace	27,250			27,250
072 Backup Generator Replace	90,000	90,000		180,000
073 Water Rate Study	15,000	10,000		25,000
074 Transportation SDC Methodology Study	300			300
075 Creekside Park Improvements	60,000			60,000
076 TAP Intergovernmental Agreement	-	15,000		15,000
077 Telemetry Mapping	-	14,000		14,000
078 Pavement Management Plan	-	25,000		25,000
079 Kamerin Springs Restroom	-	100,000		100,000
	<u>1,990,600</u>	<u>781,700</u>	<u>935,000</u>	<u>3,707,300</u>

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## **Oregon's Property Tax System Measure 5 and 50**

Measure 50 is a constitutional measure approved by Oregon voters on May 20, 1997. The measure, in addition to replacing Measure 47, repealed nearly every other provision in the provisions of Measure 5 passed by Oregon Voters in 1990.

Measure 50 converted Oregon's property tax system from a levy based system to a combination rate and levy based system. Taxing districts have a frozen permanent tax rate for operating purposes, but may also obtain revenue from the passage of bonded debt and "local option" levies. Revenues from the permanent rate can increase or decrease with the assessed value in a district. Revenues from local option levies are subject to the limitations imposed by Measure 5. Revenues from bonded debt levies (such as the police station renovation project) are not subject to limitation but must be approved by the voters in the district.

Measure 50 limits assessed value. For each property tax account, the value was "cut" in 1997-98 to the assessed value that the account had in 1995-96 less ten percent. It then "capped" the value in 1998-99 and subsequent years to 1.03 percent of the prior year's assessed value. The assessed value can exceed these limits in certain situations, such as when major construction occurs or when a property is disqualified from special assessment or exemption programs. The values of these "exceptions" are assessed at the same ratio of assessed value to market value as existing property thus giving new property the same relative tax break. This ratio is referred to as the "changed property ratio" or CPR. In addition to establishing the new maximum assessed values, real market values and/or specially assessed values were retained.

How Your Property Value Is Determined: Measure 50 creates a new value for each property, the "maximum assessed value". Thus, each property has a Real Market Value (RMV) and a Maximum Assessed Value (MAV), the lowest of which is an Assessed Value (AV). For exempt (enterprise zone, etc.), there is a third set of values reflecting the special assessment or exemption but the AV is still the lowest of the three values. Properties fall into one of these four categories:

1. No Change Properties. These are accounts that have had no assessment activity since 1995-96 other than RMV trending or ownership changes. There has been no new construction, no land size changes, and no changes of any kind that trigger an exception of Measure 50. In these cases, the AV will usually be the 1995-96 RMV less 10%, increased by 3% per year after 1997.
2. Changed Properties (Exceptions). These are accounts that have had some assessment activity since 1995-96 that allows for an adjustment in

the MAV. Examples of Exceptions are new construction or disqualification from special assessment. The MAV can be increased above the "cut and cap" limits. The AV in these cases will be the current MAV of the account plus the MAV of the Exception. The MAV Exception amount is determined by multiplying the current RMV of the Exception by the "changed property ratio" (CPR) described above.

3. RMV Change Only Properties. These are accounts that have had some assessment activity since 1995-96, however, the activity does not allow for an adjustment to MAV. The RMV changes but the MAV does not. These changes would include reappraisal, reductions due to an appeal, reduction due to removal of a structure and "minor" construction with an RMV of \$10,000 or less. The change could result in the RMV being increased or decreased. In cases where the RMV is reduced to less than MAV, the RMV becomes the AV because Measure 50 requires the AV be the lower of RMV or MAV.
4. MAV Balance Change Properties. These are accounts that have had some assessment activity since 1995-96 that allows for an adjustment in the MAV, however, the total MAV of the accounts must be the same before and after the account changes are processed. Examples of this would be a lot line adjustment where no new tax lot is being created, or a manufactured structure that has been assessed as personal property is "converted" to a real property assessment basis.

While new construction helps Talent in the amount of property taxes received outside the Urban Renewal District, this new construction is adjusted to the 1997 level. For Talent, when a new house is complete as of January 1, the value of the property for purposes of taxation is computed by multiplying the selling price by 77%.

How Your Tax Bill Is Calculated: For most properties, the tax calculation is fairly simple. The AV is multiplied times the tax rates for each of the districts that levy a tax in your area. (See Tax Comparison Rate Table for the City's tax rate.) These tax rates are calculated after each district's levy is reduced according to Measure 50; however, Measure 50 retained the tax rate limits imposed under Measure 5. Passed in 1990, the Measure 5 rate limits complicate tax calculations because Measure 50 taxes are calculated using AV and the Measure 5 limits are calculated using RMV. When reading this, remember that most bonded dept levies are exempt from Measure 5 and Measure 50 so are not involved in the calculations described in the next paragraph.

Measure 5 tax rate limits: The limits are \$5 per \$1,000 or RMV for Education districts and \$10 per \$1,000 of RMV for General Government districts. General Government districts include the City, City Urban Renewal, County, County Urban Renewal, Fire District #5, RVTD, Vector Control, Library and Soil



Conservation District. For each of the Measure 5 categories (Education and General Government) two calculations are required: the Measure 50 category tax rate times the AV and the Measure 5 category tax rate times the RMV. Whichever amount is lower is the amount to use. After making the determination by category, the adjusted tax rate is multiplied times the AV.

After the Measure 5 limits have been calculated, the Education taxes, the General Government taxes, the bonded debt taxes (if any) and any special assessments are all added together to determine the total property tax amount. Jackson County Assessor's Office is responsible for the tax calculations and the County distributes the bills and collects all property taxes. The County in turn sends the calculated to the various taxing districts.

The governmental tax rate cap established for the City of Talent after Measure 50 was passed is set at \$3.2316. The actual rate used for 2015/2016 was \$2.6904.

Urban Renewal Impact: After Measure 5 was approved it was realized that this had a significant impact on Urban Renewal Agencies since some agencies would not be able to collect enough from tax increment financing within their district to cover their obligated debt. Therefore Measure 50 included provisions to allow the legislature to enact laws that permits collections of ad valorem property taxes sufficient to pay, when due, indebtedness incurred to carry out urban renewal plans existing on the effective date. Since the Talent Urban Renewal District was created prior to 1996, this change in law affected the Agency. In order to ensure the Agency received sufficient taxes to meet the indebtedness a "special levy" on all properties within a community is assessed to make up for this loss.

Taxpayers outside the boundaries of the Urban Renewal District all receive an Urban Renewal assessment on their tax bill from both the Talent Urban Renewal Agency and the County Urban Renewal Agency. When originally created, this was not the intent. This creates a different dynamic than was originally envisioned when the Urban Renewal District was created.

It is not expected that there will be any changes to either of these tax measures. It is important that the City be aware of them so that there is a better understanding of the tax burden on City property owners. The expectation that growth in Talent will automatically mean more tax revenues to the City is not necessarily true. Where that development takes place will determine the benefit to the City or to the City Urban Renewal District.

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City of Talent  
2021-22 Annual Budget

**GLOSSARY**

**Ad Valorem Tax:** A tax assessed "according to value" of property. For local governments, ad valorem taxes are often a primary source of general fund revenues and of repayment of general obligation debt.

**Adopted budget:** The financial plan adopted by the council that forms the basis for appropriations and expenditures.

**Appropriation:** Authorization for spending a specific amount of money for a specific purpose during a fiscal year.

**Approved Budget:** The budget approved by the Budget Committee and recommended to the City Council.

**Assessed Valuation:** The value set by the County Assessor on real and personal property as a basis for imposing taxes.

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

**Budget:** A comprehensive financial operating plan with estimated expenditures and expected revenues for a fiscal year.

**Budget Officer:** Person appointed by the City Council to prepare the proposed budget.

**Budget Message:** Written explanation of the budget and the local government's financial priorities.

**Capital Improvement Program:** A plan for capital expenditures to be incurred each year over a fixed period of several years setting forth each capital project and identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of paying for those expenditures.

**Capital Projects Fund:** A fund used to account for resources, such as bond sale proceeds, to be used for major capital item purchase or construction.

**Capital Outlay:** Expenditures, which result in the acquisition of, or addition to, fixed assets. For budgeting purposes these items are less than \$5,000.

**Cash Basis of Accounting:** Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

**Contingency:** A budgetary reserve to provide for emergency or unanticipated expenditures. City Council must approve all expenditures made from the contingency amount budgeted.

**Debt Limit:** The maximum amount of gross or net debt, which is legally permitted.

**Debt Service:** Payment of general long-term debt principal and interest.

**Division of Tax:** Division of tax refers to the process of and revenue from, apportioning tax to urban renewal agencies based on the relationship of the excess to frozen value, a.k.a. tax increment revenue.

**Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to business enterprises, where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Expenditures:** Decreases in net financial resources, including current operating expenses, debt service and capital outlays.

**Fiscal Year:** A 12-month period to which the annual operation budget applies. The fiscal year begins July 1 and ends June 30.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or resources together with all related liabilities, obligations, reserves, and equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance:** The amount of carry over within a fund from one fiscal year to the next. The excess of fund's assets over its liabilities.

**GASB Statement No. 34:** Governmental Accounting Standards Board requirements that will require city compliance in fiscal 2003/04.

**Goal:** A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

**Grant:** A donation or contribution by one governmental unit to another unit, which may be made to support a specified purpose or function (for example, road construction), or general purposes.

**Interfund Transfer:** Amounts moved from one fund to finance activities in another fund. They are shown as expenditure in the originating fund and a revenue in the receiving fund.

**Intergovernmental Revenue:** Revenue received from another government for a specific purpose.

**Levy:** The total amount of taxes, special assessments, or changes imposed by the government.

**Maximum Assessed Value (MAV):** The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of 3 percent each year. The 3 percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

**Measure 5:** A ballot measure approved by Oregon voters on November 6, 1990. The measure placed a rate limit on taxes for schools at \$5.00 per \$1,000 of assessed value and a rate limit of \$10.00 per \$1,000 of assessed value on the consolidated taxes of all other governments. These limits do not apply to taxes assessed to pay for bonded indebtedness.

**Measure 50:** A ballot measure approved by Oregon voters at the special election held on May 20, 1997 and contained in Article XI, Section 11 of the Oregon Constitution. Measure 50 limits taxable property value increases, establishes permanent tax rate limits, allows for local option levies, and retains Measure 5 limits.

**Objective:** A specific, measurable and observable result of an activity, which creates an advance towards a goal.

**Ordinance:** A formal legislative enactment by the City Council.

**Organizational Unit:** An administrative subdivision of a local government, especially one charged with carrying on one or more specific functions (such as a department).

**Performance Indicators:** Statistical measures that are collected to show the impact of dollars spent on city services.

**Permanent Tax Rate Limit:** The maximum tax rate limit established in 1997 as a result of Measure 50, which cannot be increased.

**Policy:** A plan, course of action, or guiding principle, designed to set parameters for decisions and actions.

**Proposed Budget:** Financial and operating program prepared by the budget officer, submitted to the Budget Committee for consideration.

**Reserve Funds:** Established to accumulate resources from one fiscal year to another for a specific purpose.

**Resolution:** A formal order of the City Council; lower legal status than an ordinance.

**Resources:** Estimated funds on hand at the beginning of the fiscal year plus anticipated receipts.

**Revenue:** Funds that the government receives as income. These receipts may include tax payments, interest earnings, service charges, grants, and intergovernmental payments.

**Supplemental Budget:** Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. The supplemental budget cannot be used to authorize a tax.

**System Development Charge (SDC):** A fee imposed at the time development occurs which is designed to finance the construction, extension or enlargement of a street, community water supply, storm sewer or sewerage or disposal system, or public park.

**Tax Increment Financing (TIF) Bonds:** Bonds secured by incremental tax revenues generated within a specified area expected to benefit from economic development. A TIF district is created, and a baseline tax level is defined. Any tax revenues above the baseline tax level generated within the district as the area undergoes revitalization are used to make debt service payments for TIF bonds issued to finance projects benefiting the area.

**Unappropriated Ending Fund Balance:** Amount set aside in the budget to be used as a cash carryover to the next year's budget. This amount cannot be legally used except for an emergency situation arising during the year by an involuntary conversion (theft, vandalism, accident, etc.), civil disturbance or natural disaster.