

**City of Talent
Adopted Budget
2022-2023**



**City of Talent
2022-23 Annual Budget**

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FY23 Budget Message

TO: City of Talent Budget Committee

FROM: Budget Officer Jordan Rooklyn (City Manager)

DATE: May 18, 2022

General Budget Message

I am pleased to present the 2022-2023 Budget Proposal for the City of Talent. This proposed budget represents the collaboration of City Council, committees, commissions, and staff. Council, committees, and commissions defined the citywide goals, which provide the direction for this budget, and staff prepared their department requests, incorporating the citywide goals and estimating their expected expenditures for this next fiscal year. I would like to give a special thanks to Tessa DeLine, our new Finance Director, who jumped straight into Talent's budgeting process on her first day, and Kurt Sexton, our previous Finance Director, who used his free time in retirement to support Tessa's transition.

The Budget Committee and City Council will review this proposed budget before adopting our FY23 budget. As such, I would like to share a budget message that highlights some key elements of this proposed budget, as well as some of the steps we plan to take to continue to support our community's rebuilding effort and ensure a healthy and sustainable City budget for years to come.

Before I begin, I would like to thank each of you for your significant role in this process. The budget sets the course map for the City during the next fiscal cycle and sets the stage for many years to come. As such, it could not be done without you.

Temporary, Uncertain, and Unprecedented Times

The last few years have brought many unexpected, difficult, and impactful events to the Talent Community. The global COVID-19 pandemic has disrupted families, schools, employment, government, and the overall economy for the last two years. In September 2020, the Almeda Fire destroyed a third of our homes and two-thirds of our brick-and-mortar businesses, displacing many of our community members, erasing many of our community spaces, and magnifying the impacts of COVID-19. And, most recently, the Russian-Ukraine war is putting further stress on our supply chains, increasing the cost of essential goods for our community.

Overall Impacts to the City's Finances

These events have impacted the City's financials by reducing our typical revenue streams and increasing our costs. We expect to see continued reductions in our tax revenue, water utility customer base, franchise fees, and police, transportation, and park fees from pre-fire levels, and a 10-20% increase in material costs due to industry-specific inflation. Our Community Development income continues to be nearly double what we experienced pre-fire due to the rebuild.

We do not expect these trends to last over the long term, however. Forty-six percent of our single-family homes have been rebuilt or are in the rebuilding process, two of our manufactured home parks are renting spaces again, and, this April, we saw the smallest percentage change in inflation compared to



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the past 12 months (albeit inflation remains high). While households return to Talent and property values increase post-rebuild, we expect our typical revenue streams to recover over the next few years. While we are in that recovery process, the City has received high-levels of grant funding to stabilize our revenue. This proposed FY23 budget leverages those grants to respond to immediate community needs and to shore up our fund balances to ensure a healthy and sustainable budget throughout our recovery process.

Despite revenue offsets and our optimism for stability ahead, there is still uncertainty within this proposed budget. There is a strong likelihood that the City will go through a supplemental budget process part way through the fiscal year as we better understand what revenues we can expect, as well as what our community needs.

Looking Back

Before I detail the key elements of the proposed FY23 budget, I would like to celebrate what we've accomplished this past year. In addition to providing our core city services, our focus has been on supporting the rebuilding process, improving our Spanish communication, giving the community the chance to come back together again, and revitalizing our committees and commissions.

- *Supporting the rebuilding process.* The City coordinated with federal, state, and local agencies for debris clean-up, established a "like-for-like" SDC waiver to lower the costs of rebuilding, and processed 200% more permits than we had in the year prior to the fire.
- *Increasing Spanish communication.* We hired two additional Spanish-bilingual staff and established Spanish and English social media.
- *Re-connecting community.* We've gone back to normal hours at City Hall, opened our Community Center to rentals, filled the vacant seats on our committees and commissions, and supported long-awaited community events including Dia de Los Muertos, the Tree Lighting Ceremony, Lights-on-Bikes, and Bear Creek Stewards Clean-up.
- *Revitalizing committees and commissions.* Three out of our five active commissions and committees are now fully filled, and the committee chairs have begun to meet quarterly to collaborate, learn, and celebrate. This past year, our committees and commissions have planted over a 100+ trees, produced art-to-go kits for 30 families each month, prioritized park projects, and brainstormed policies to bring affordable housing back to our community, among so much more.

We are committed to continuing and building upon this good work in this upcoming fiscal year.

Linking our Budget to our Goals

Six goal areas were identified in the FY23 goal setting process: affordable housing, community safety, sustainability, transportation, community engagement, and economic development. This budget puts the preliminary pieces in place to begin achieving our goals. There is still plenty of room to further support these goals as the City decides how to use grant funds throughout the fiscal year.



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- *Affordable Housing.* Additional and substantial levels of grant funding specific to affordable housing are expected to become available this upcoming fiscal year or next. As such, this budget sets aside funds for a buildable lands inventory, housing needs analysis, recommended code amendments, and development plans so that we will have the pieces in place to apply for those funds and bring more affordable housing to our community.
- *Community Safety.* Community safety is comprised of our police services, environmental design, hazard mitigation, and emergency preparedness. This budget includes funds for hosting community conversations around sustainable policing models, updating our emergency plans and establishing a community response team, reducing the chance of wildfires and flooding, and designing community space for increased safety and climate resiliency.
- *Sustainability.* Drought resistance, heat resistance, and clean energy continue to be a focus for Talent. Funds have been set aside to aid in the process of establishing our Climate Friendly Areas, as well as to support sustainability projects including recycled water at the Chuck Roberts Splash Pad and the update of our Water Conservation and Management Plan to improve our water conservation practices.
- *Transportation.* This upcoming year we will likely see a pause in major transportation projects as we shore-up our street fund and system development charge fund. At the same time, Talent will be participating in a re-visioning process for the Highway-99 corridor and is in the process of re-establishing a Capital Improvement Plan. Both these projects will help prioritize funding for projects in the future.
- *Community Engagement.* In this budget, we have created a separate City Recorder position so that our Community Engagement Director can focus fully on improving our community communication and engagement.
- *Economic Development.* Businesses are not recovering at the same rate as our housing in Talent. This budget sets aside funds to help us review city code and policy from the business perspective, establish an incubator hub at the Depot Building, and host the Harvest Festival for the first time in three years.

Significant Changes to Revenue (Grant Funding)

Typically, less than 1% of the City's annual revenues come from Grants. This year, we expect grants funds to represent more than 36% of our revenues, given the level of federal and state support we've received for responding to the COVID-19 pandemic and the Almeda Fire. These grant funds vary in purpose and timing.

- *American Rescue Plan Act (ARPA) Funds.* The City of Talent has been allocated \$1.47 million dollars in federal ARPA funds to help us respond to the impacts of the COVID-19 pandemic. We received half of those funds in FY22 and will receive the remainder in this upcoming fiscal year. In this proposed budget, \$500,000 of those funds have been allocated to Capital Projects to help cover costs of the W. Valley View Road Reprofile. The allocation of the remaining funds will



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occur after further discussion with City Council and the community. The City has until the end of FY24 to encumber these funds.

- *Property Tax Stabilization Fund.* The State Legislature allocated grant funds to all the jurisdictions impacted by the Labor Day Fires, to help stabilize property tax revenues during the rebuild process. The City of Talent received a one-time payment of approximately \$970K at the end of FY22, which has been placed in our beginning fund balance. There is no time-sensitivity on these funds.
- *Municipal Wildfire Assistance Program (MWAP).* The Municipal Wildfire Assistance Program provides capacity and technical assistance support for our rebuild efforts. Our ArcGIS capabilities, Spanish communication, fire recovery and resiliency work, housing needs analysis, emergency operations planning, and grant writing and management are funded through this grant. We expect to receive \$610K in reimbursements this coming year. The MWAP program currently expires at the end of FY23.
- *Planning Assistance Funds.* In HB5006, the State Legislature allocated up to \$280,000 for increasing Planning Staff capacity. These funds expire in FY23, and the proposed budgets uses these funds for installing equipment to help speed plan processing and to pay for contracted personnel services and consulting services to help us re-establish long-range plans specifically focused on regaining affordable housing and increasing bike- and walkability in our community.
- *FEMA Reimbursements.* FEMA reimbursements help cover specific item-related costs associated with our fire recovery efforts. These include replacing lost equipment and paying for the Volatile-Organic-Compound testing necessary to reattach properties to our water line. The City expects to receive \$115,000 additional reimbursements during FY23.

Significant Changes to Expenses

The most significant change to expenses has come from Personnel. This budget incorporates anticipated cost-of-living-adjustments, increased workers compensation cost, and the anticipated filling of various vacant positions. The increase of Personnel Costs also reflects the addition of 1.5 FTE --- a full-time City Recorder/Community Engagement Assistant and a part-time administrative support role.

Other significant changes to expenses are within Materials and Services. Like FY22, we anticipate significant spending on contract services to support our fire recovery work. We also expect to see a 10-20% increase on most materials and supplies, particularly those needed to maintain our Parks, Streets, and Water infrastructure.

Capital outlay expenses are intentionally low in this proposed budget. Our Street Fund, Park Fund, Water Fund, SDC Fund, and Capital currently have relatively low fund balances given the impacts from the Alameda Fire. We are holding off on major projects until we have healthier fund balances. In addition to replenishing the balances, the City is currently conducting a Capital Improvement Plan that will direct us on which projects to prioritize. If the City goes through a supplement budget process, we hope to reassess capital outlay then.



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Budget Challenges

This budgeting year presents challenges not typically seen in previous years.

- *Property tax projections.* The Alameda Fire reduced the property values of over a third of our tax lots. And, while almost half of those lots have been rebuilt, it is difficult to predict how much value has been added and how quickly the remaining lots will build back. The property tax estimates in this budget remain conservative as we wait to better understand property tax impacts.
- *Proposed Urban Renewal District.* The Talent Urban Renewal Board and City Council is considering an urban renewal district which is financed through Tax Increment Financing. If established, the City will see a portion of its tax revenue go to the district for as long as the district is established. While the establishment of an urban renewal district won't impact the City's financials in the FY23 budget year, it will have longer term impacts to our General Fund revenue that the City will want to start planning for now. As such, the City is intentionally shoring up its General Fund cash balances to ensure ongoing and necessary city services.
- *Staffing.* The City has seen significant turnover in the last two years. To date, 50% of staff have less than two years' experience with the City and we continue to carry vacancies, particularly within our Police Department. Recruiting also continues to be a challenge.
- *Labor negotiations.* The City is currently in successor bargaining with our Police Union and General Unit Union for the FY23, FY24, and FY25 contract. This budget represents a best guess for what personnel costs may be, but those estimates may change based on the outcome of those negotiations.
- *Changing vendors.* Much of the City's support work is conducted by vendors. The City would like to look at vendor options to help us reduce costs to customers and receive better support. This includes reviewing our banking services, audit services, and attorney services. The budget is our best guess on what quality support services may cost. The City will continue to look for efficiencies and cost savings with other vendors as well.

What's to (Potentially) Come

Supplemental Budget

There is still a significant level of uncertainty in this budget. Labor negotiations are ongoing, a new urban renewal district is being proposed, our capital improvement planning process will wrap-up in July, and the majority of our American Rescue Plan Act funds remain unallocated. As such, it is likely that the City will conduct a supplemental budget part way through the fiscal year as we better understand or predict our budget outcomes.

Review of Fees, Charges, and Services

City charges are what we use to recoup our costs for conducting business, and our fees help us save for the projects within our various Master Plans. Many of our fees and charges have not been updated in many years and, when they are updated, they often see a significant jump in prices. To help offset city



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losses, as well as reduce impact to our customers, the City would like to start performing annual or bi-annual reviews of our typical fees and services. By doing so, it allows the City's charges and fees stay in step with rising costs and inflationary pressures.

Future Switch to Modified Accrual Basis

The City currently prepares the budget using the cash basis of accounting. Under this method, revenues are recognized in the period they are received and expenditures in the period when they are paid. It is difficult to get an accurate picture of overall cash flow and to reliably forecast. Modified accrual basis recognizes revenues when they are available and expenditures when the liabilities are incurred, making it easier to manage assets and liabilities, as well as forecast and measure across years. The City is interested in switching to modified accrual basis in FY24.

Conclusion

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

Thanks for being a part of the Talent community,

Jordan Rooklyn
City Manager

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BUDGET PROCESS

BUDGET PREPARATION

The preparation of a budget is a lengthy process that provides the opportunity to reassess the City's plans and overall goals and the means to accomplish them. It is through this effort that the budget becomes 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 30th 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 30th 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. This may be one of the final years that the City of Talent uses cash basis of budgeting and accounting. In the future, it will be recommended to go forward with the modified accrual method basis of accounting. Modified Accrual method reflects the recent revenue and expenditures more clearly by recognizing revenues when they are available and measurable and expenditures when the liabilities are incurred. It will help provide a more accurate picture of overall cash flow and improve the management of assets and liabilities for the City of Talent. It will also allow revenues and expenditures to be reliably forecasted and measured.

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 purpose is to provide city management with a financial and operating plan that conforms to the city's accounting system and informs its spending for the coming year.

When the city experiences a major disruption, such as the Alameda Fire, it is particularly difficult to forecast revenues and expenses. Given the fire's continued impact on revenue and the level of grant funding the city has applied for, the City is expected to have to undergo a mid-year Budget Adjustment in late 2022 or early 2023.

This year's budget document contains the following sections:

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

The **Summaries** provide the broad overview.

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

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

The **Debt Service Funds** contains information on the resources accumulated for the payment of long-term debt. The City of Talent paid its last general obligation debt service in 2022, so this fund is not in this year's budget.

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

The **Capital Improvement Fund** includes all projects in the city's Five-Year Capital Improvements Fund (CIP) that have been proposed for expenditures in the coming fiscal year. This fund contains the five categories of General, Streets, Parks, Storm Drain and Water, and within these categories specific projects are identified. This fund also includes Equipment Reserves for the Police Department and City Hall under the General Fund program and an Equipment Reserve under 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

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back to the ending fund balance at the end of the fiscal year, as do all other unexpended funds.

GOVERNMENTAL FUND DETAILS

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

Administration & Finance, which includes the City Manager's Office and Finance Department, is funded from property tax, franchise fees, intergovernmental revenues and, in the short term, various wildfire and COVID-19 recovery grants. Major expenses are for personnel, contracted services, utilities, insurance, taxes, and facilities upkeep. The short- and long-term maintenance of City Hall, the Town Hall, Community Center, and the property at 105 N. Market Street are included under administration, as well as long-term maintenance for the Depot Building. In part due to the city closing most rental facilities during the majority of the COVID-19 pandemic, 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. The City plans to look deeper into the costs and how we may offset them in this coming year.

Records & Public Information costs are funded by property tax 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 and manages the city's community engagement program, including social media, Spanish translation, and the Harvest Festival.

Community Development receives funding from licenses, permits, fees, intergovernmental revenues, 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, 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 (ECISO) for providing 24-hour dispatch services.

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

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

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

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

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

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.

PROPRIETARY FUNDS

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

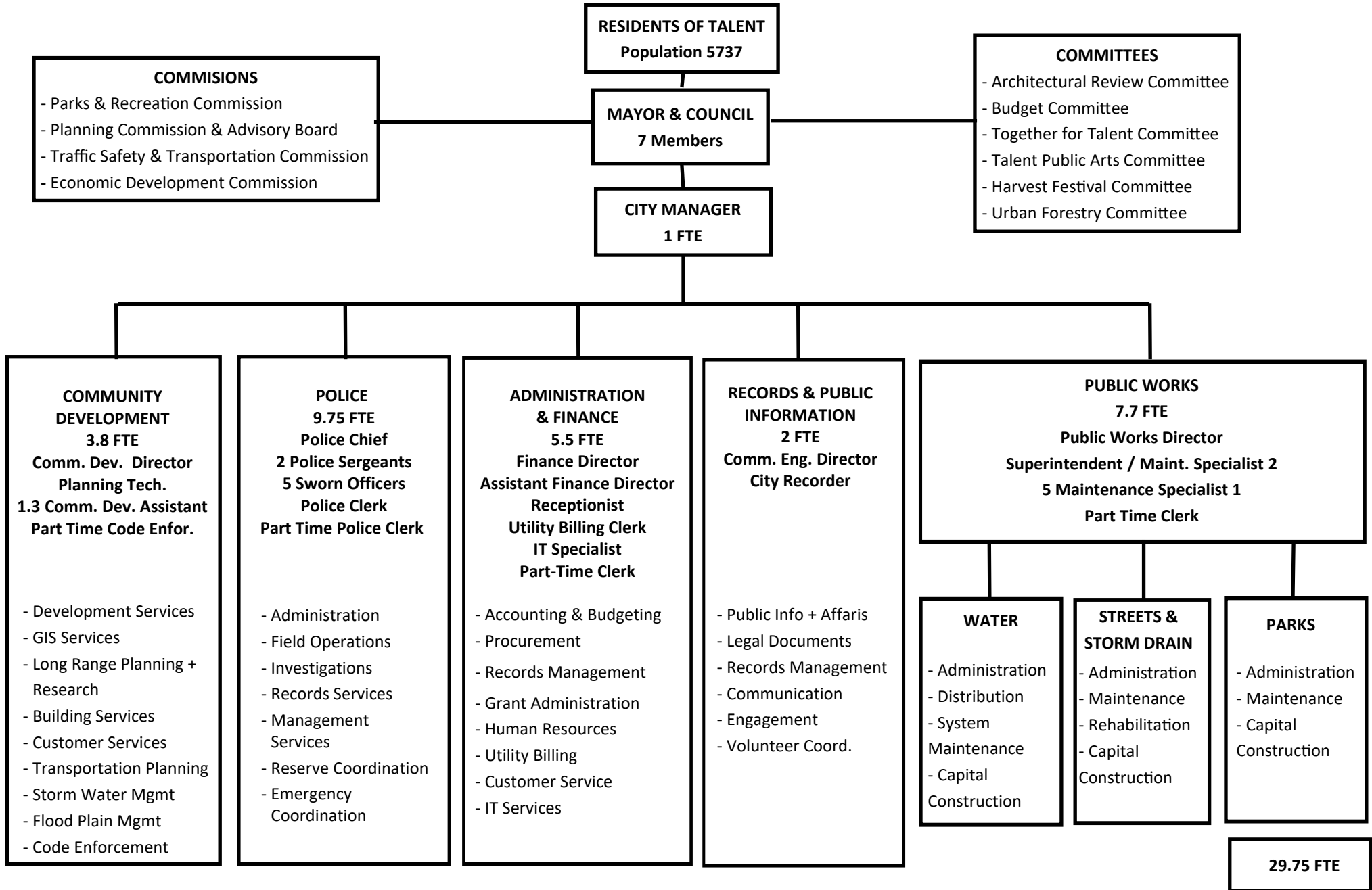
The **Water Utility Fund** accounts for all activities related to operating the water system of the city. Revenue is derived from charges for services to water users and investment earnings.

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

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- The 2013 LOCAP Bond will mature to pay for the original construction of the infrastructure to support the Talent-Ashland-Phoenix (TAP) water line that provides water from the Medford Water Commission to the cities of Talent, Phoenix and Ashland. This bond matures in 2036.
- A 30-year loan from the Oregon Economic Development Department was secured to finance improvements to the City water system related to the TAP project. The City suspended payments to this loan in 2020 in response to COVID-19, and resumed payments in 2021. This loan matures in 2031.
- A 30-year loan from the Safe Drinking Water Fund was secured to build the 2.0MG Treated Water Reservoir on Rapp Road. This loan matures in 2051.

CITY OF TALENT
DEPARTMENTS AND PROGRAMS
 FY 2022-2023 Approved Budget



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FUND SUMMARIES AND HISTORICAL TRENDS

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

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

Fund Balance Trends – These charts provide a history of the beginning of fund balances since fiscal year 2017-2018. 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 table provides a summary of the total of transfers from each fund and indicates where the money is coming from and going to. The journal transfer of these funds takes place during the fiscal year and is completed by the Finance Director June 30th of each year. Exceptions may occur where there are insufficient funds to make such a transfer, or it is determined that the transfer is no longer needed.

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BUDGET SUMMARY BY FUND COMPARISON

The 2022-2023 Annual Budget is 13% larger than the 2021-2022 Annual Budget. The reason for the increase is primarily due to the large-scale grants the City of Talent received for wildfire recovery and COVID-19 response.

BUDGET SUMMARY BY FUND

Proposed Budget - Fiscal Year 2022-23

	FY 2021-22 Budget	FY 2022-23 Budget	Proportion of FY 2022-23	Change from FY 2021-22
General	\$ 6,689,215	\$ 9,476,808	50%	41.7%
Water Utility	\$ 2,644,000	\$ 3,009,102	16%	13.8%
Park	\$ 589,800	\$ 598,489	3%	1.5%
Street	\$ 1,477,200	\$ 1,415,716	7%	-4.2%
System Development Charges	\$ 1,422,400	\$ 851,994	4%	-40.1%
Capital Improvement Projects	\$ 3,921,520	\$ 3,732,526	20%	-4.8%
Debt Service (GO Bond)	\$ 107,942	-	-	-
Total Budget	\$ 16,852,077	\$ 19,084,635	100%	13.2%

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SUMMARY OF RESOURCES BY CATEGORY

Proposed Budget - Fiscal Year 2022-23
ALL FUNDS

Actuals FY19-20	Actuals FY 20-21	Adopted FY21-22	Resources	Proposed FY22-23	Approved FY22-23	Adopted FY22-23
\$ 4,468,816	\$ 4,978,914	\$ 6,565,600	Beginning Fund Balance	\$ 9,890,124	\$ 9,890,124	
\$ 1,153,109	\$ 1,421,940	\$ 1,259,000	Property Taxes	\$ 1,241,000	\$ 1,241,000	
\$ 514,508	\$ 438,268	\$ 360,000	Franchise Fees	\$ 435,000	\$ 435,000	
\$ 1,732,636	\$ 1,619,007	\$ 1,252,700	Charges for Services	\$ 1,567,500	\$ 1,567,500	
\$ 664,793	\$ 1,532,788	\$ 586,500	Licenses, Permits and Fees	\$ 1,452,000	\$ 1,452,000	
\$ 218,414	\$ 157,548	\$ 241,100	Systems Development Charges	\$ 129,503	\$ 129,503	
\$ 1,068,178	\$ 3,522,909	\$ 4,040,615	Intergovernmental Grants and Taxes	\$ 3,037,068	\$ 3,037,068	
\$ 87,405	\$ 52,439	\$ 51,000	Fines and Forfeitures	\$ 51,000	\$ 51,000	
\$ 66,908	\$ 202,224	\$ 5,000	Grants	\$ 55,000	\$ 55,000	
\$ 200,400	\$ 455,179	\$ 198,500	Miscellaneous	\$ 59,610	\$ 59,610	
\$ 98,783	\$ 42,607	\$ 15,700	Interest Earnings	\$ 21,000	\$ 21,000	
\$ 991,863	\$ 468,000	\$ 995,920	Interfund Transfers In	\$ 425,750	\$ 425,750	
\$ 1,581,921	\$ 1,240,762	\$ 1,172,500	Restricted Fund Balance	\$ 720,081	\$ 720,081	
\$ 12,847,735	\$ 16,132,585	\$ 16,744,135	Grand Total - All Funds	\$ 19,084,635	\$ 19,084,635	
\$ (991,863)	\$ (468,000)	\$ (995,920)	Less Interfund Transfers In	\$ (425,750)	\$ (425,750)	
\$ 11,855,872	\$ 15,664,585	\$ 15,748,215	Net Total - All Funds	\$ 18,658,885	\$ 18,658,885	

SUMMARY OF REQUIREMENTS BY CATEGORY

Proposed Budget - Fiscal Year 2022-23
ALL FUNDS

Actuals FY19-20	Actuals FY 20-21	Adopted FY21-22	Requirements	Proposed FY22-23	Approved FY22-23	Adopted FY22-23
\$ 2,616,651	\$ 2,641,433	\$ 3,466,357	Personnel Services	\$ 3,469,331	\$ 3,569,331	
\$ 1,537,589	\$ 2,262,690	\$ 2,801,620	Materials and Services	\$ 3,028,965	\$ 3,528,965	
\$ 1,128,494	\$ 3,379,642	\$ 3,996,700	Capital Outlay	\$ 2,213,343	\$ 2,613,343	
\$ 359,341	\$ 228,030	\$ 451,824	Debt Service	\$ 448,762	\$ 448,762	
\$ 991,863	\$ 468,000	\$ 962,700	Transfers Out	\$ 425,750	\$ 425,750	
\$ 1,240,762	\$ 1,198,282	\$ 883,200	Reserve for Future Projects	\$ 786,994	\$ 786,994	
\$ -	\$ -	\$ 894,890	Contingency	\$ 1,800,000	\$ 800,000	
\$ 4,973,037	\$ 5,954,506	\$ 3,286,844	Unappropriated Ending Fund Balance	\$ 6,911,491	\$ 6,911,491	
\$ 12,847,738	\$ 16,132,583	\$ 16,744,135	Grand Total - All Funds	\$ 19,084,635	\$ 19,084,635	
\$ (991,863)	\$ (468,000)	\$ (962,700)	Less Interfund Transfers Out	\$ (425,750)	\$ (425,750)	
\$ 11,855,875	\$ 15,664,583	\$ 15,781,435	Net Total - All Funds	\$ 18,658,885	\$ 18,658,885	

Personnel Services

Total personnel services of \$3,569,331 comprise 18.7% of the total city budget. The total cost increase in these services across all funds (budget to budget) is close to zero. This budget includes an increase in full-time equivalents (FTEs) of 1.5 for additional staff support, the filling of vacancies, and an expected cost-of-living adjustment to all employee

City of Talent
2022-23 Annual Budget

salaries, as well as the shifting of (unfilled) employee positions in the FY22 budget to contracted work in the FY23 budget, since they are grant-based and limited duration.

Labor negotiations for the FY23 contract are still in progress. If the finalized contract is significantly different than the estimates in this budget, a supplemental budget may be needed.

Materials and Services

This budget shows an increase of 26% over the previous budget cycle, reflective of the increased cost of materials and shipping that is expected to continue. Note, in FY22, staff typically experienced a cost increase of 10-20% for our materials and services. In this year's budget we are able to offset some of those costs because of bulk purchases made in FY22, that we will not have to make in this coming year.

Capital Outlay

Capital Outlay (which includes Capital Construction) is expected to be less in this upcoming budget year. The city's major capital projects are spanning FY22 and FY23, with the bulk of the costs occurring in the previous fiscal year. In addition, the city is currently developing a new 5-year Capital Improvement Project Plan. Once adopted, that plan will help the City prioritize where to place capital funds and when to initiate projects – which will likely lead to an increase in Capital Construction.

**City of Talent
2022-23 Annual Budget**

FUND BALANCE TRENDS

We are seeing beginning fund balance trends consistent with FY22: significant increases in our general fund balance, decreases in our System Development Charge funds, and a slight rebound in our Parks, Streets, and Water Utility Funds. Note – the chart below shows the ending fund balance trends to help the reader understand how this budget is expected to impact the beginning fund balances for the next fiscal year (FY24). The ending fund balance of FY22 can be interpreted as the beginning fund balance for FY23.

The General Fund balance increase is largely due to grant funds and personnel cost savings from vacancies, particularly in our Police Department. Across FY22 and FY23, the city has received or expects to receive close to \$3.6 million in grant funding. A large portion of these grants are helping offset costs that the city would have had to born on its own in response to the wildfire and COVID-19. It is important to note, however, that many of these grants are time-sensitive and must be used within a specific time frame. In this budget, we are intentionally shoring up our General Fund balance so that we can continue to provide specific services even when the grants time out in FY24 and beyond.

The decrease in System Development Charge funds is two-fold – we’ve been moving forward with SDC-based capital projects in FY21 and FY22, and we are seeing a significant decrease in SDC revenue. The City has been using SDCs funds, particularly water SDCs, to accomplish high-need projects, including the Coleman Creek Tap Line Relocation and the emergency Roy Street Waterline replacement. At the same time, we have implemented a “like-for-like” SDC waiver to help lower costs and support the rebuild of our community post-Almeda Fire. This has significantly lowered SDC revenue since FY21. The waiver policy ends March 2023 and we expect several larger scale development projects in the next few years, so we expect the SDC revenues to begin recovering in FY24 and beyond. For this year’s budget, we are limiting our transfers from the SDC fund to help the fund balances come back up.

We expect our Enterprise Fund to continue bouncing back to pre-fire levels this fiscal year, as community members begin returning to their homes. We saw a higher-than-expected revenue in FY22, which has helped bolster the beginning fund balance for FY23. At the same time, the City is participating in a Low Income Household Water Assistance Program, where the state is paying for some of our community member’s water bills. This program has paid for eligible past due customer accounts, which has also given us a boost to revenues in FY22.

Similar to our Enterprise Funds, we expect our Park Utility Fee revenue and Street/Storm Drain Utility Fee revenue to start returning to pre-fire levels as folks return to their homes.

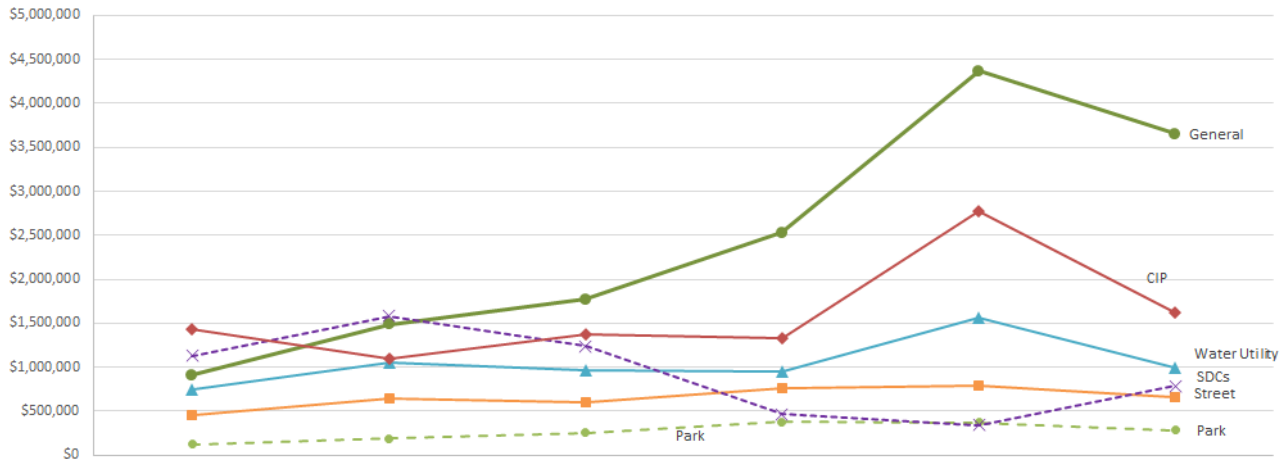
City of Talent 2022-23 Annual Budget

ENDING FUND BALANCE TRENDS Proposed Budget - Fiscal Year 2022-23

Individual Fund	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Estimate	2021-2022 Estimate	2022-2023 Approved
General	\$ 910,261	\$ 1,486,741	\$ 1,773,159	\$ 2,526,086	\$ 4,365,140	\$ 3,651,934
Water Utility	\$ 741,910	\$ 1,047,759	\$ 970,818	\$ 953,752	\$ 1,569,602	\$ 988,102
Park	\$ 122,968	\$ 190,426	\$ 254,208	\$ 376,957	\$ 368,389	\$ 278,733
Street	\$ 460,379	\$ 649,121	\$ 594,653	\$ 765,735	\$ 791,216	\$ 664,688
System Development Charges	\$ 1,128,905	\$ 1,581,920	\$ 1,240,761	\$ 467,356	\$ 343,393	\$ 786,994
Capital Improvement Projects	\$ 1,431,544	\$ 1,094,762	\$ 1,379,142	\$ 1,331,976	\$ 2,767,776	\$ 1,743,033
Debt Service (GO Bond)	\$ 3,903	\$ 3,571	\$ 4,359	\$ -	\$ -	\$ -
West Valley View Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 4,799,870	\$ 6,054,300	\$ 6,217,100	\$ 6,421,862	\$ 10,205,516	\$ 8,113,484

Fund Groups	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Estimate	2021-2022 Estimate	2022-2023 Approved
General Fund (unrestricted use)	\$ 910,261	\$ 1,486,741	\$ 1,773,159	\$ 2,526,086	\$ 4,365,140	\$ 3,651,934
Special Revenue (restricted purpose)	\$ 1,712,252	\$ 2,421,467	\$ 2,089,622	\$ 1,610,048	\$ 1,502,998	\$ 1,730,415
Capital Projects Funds	\$ 1,431,544	\$ 1,094,762	\$ 1,379,142	\$ 1,331,976	\$ 2,767,776	\$ 1,743,033
Debt Service (to pay current/future debt)	\$ 3,903	\$ 3,571	\$ 4,359	\$ -	\$ -	\$ -
Enterprise Funds (Water Utility Fund)	\$ 741,910	\$ 1,047,759	\$ 970,818	\$ 953,752	\$ 1,569,602	\$ 988,102
Totals	\$ 4,799,870	\$ 6,054,300	\$ 6,217,100	\$ 6,421,862	\$ 10,205,516	\$ 8,113,484

Ending Fund Balance Trends
(FY18 - FY23)



**City of Talent
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INTERFUND TRANSFERS

**Interfund Transfers All Funds
Fiscal Year 2022-2023**

<u>Transfer From:</u>	<u>Amount</u>	<u>Transfer to:</u>	<u>Amount</u>
General Fund	115,000	CIP Fund	
Parks Fund	51,000	012 Public Works Equipment Reserve	50,000
Street Fund	100,000	013 Vehicle Reserve	115,000
Parks Improvement SDC	15,000	025 Chuck Roberts Splash Pad	50,000
Parks Reimbursement SDC	50,000	046B Water Conservation Master Plan	20,000
Water Utility Fund	94,750	053 Parks Master Plan	3,000
		061 Large Meter Replacement	23,000
		062 TAP Master Plan	19,000
		063 Vulnerability Study	6,250
		070 Miscellaneous Parks Improvements	9,000
		075 Creekside Parks Improvements	10,000
		079 Kamerin Springs Restroom	20,000
		080 Seismic Resiliency Study	2,500
		081 Chip and Crack Seal	80,000
		082 Kamerin Springs Landscaping	10,000
		099 CIP Master Plan	8,000
	\$ 425,750		\$ 425,750

**City of Talent
2022-23 Annual Budget**

GENERAL FUND

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

Revenues

Property Taxes

The current property tax rate for the city is \$3.2316 per \$1,000 of assessed value. Oregon state statutes allow for existing assessed values to increase up to 3.0% per year per property, not to exceed market value. After the Alameda Fire destroyed over a third of the homes in our community and two-thirds of our brick-and-mortar businesses in September 2020, we saw a dip in property tax revenue in FY22. Since the fire, homes have been rebuilding and are expected to have higher property values when completed due to the value of new construction. However, with the speed of rebuild, we expect to see similar-to-slightly-higher property tax revenues in FY23, with a larger increase in revenue in FY24 and beyond.

Franchise Fees

In FY21 and FY22, Franchise Fees have shown a dip due to the loss of customers post-Alameda fire. We expect them to slightly rise in FY23 with a higher rise in FY24 as community members move back into their households after rebuilding. In addition, many of the City's franchises are raising their rates for customers, which is resulting in an increase in revenue received by the city. Franchise fees come from Avista, Spectrum/Charter, Pacific Power, Recology, and the city's Water Utility.

Licenses, Permits & Fees

Licenses, Permits, and Fees consists primarily of services provided by our Community Development Department. It includes business licenses, building permits, fines, impounds, and various administration fees. This revenue source represents a higher proportion of the general fund revenues than in previous pre-fire budgets, largely due to the spike in building permits for rebuilds following the Alameda Fire.

Intergovernmental

Intergovernmental consists of state shared revenues/taxes and governmental grants. The majority of state shared revenues are based off of population estimates. Due to our population loss following the Alameda Fire, we experienced a decrease in our state shared revenues in FY22 compared to FY21. We expect to see similar levels of state-shared

City of Talent 2022-23 Annual Budget

revenues/taxes in this fiscal year, with an increase in following years as homes rebuild and people move back into the community.

Governmental grants have shown a significant increase since the Alameda Fire and in response to the COVID-19 pandemic. We expect governmental grants to represent 18% of general fund revenues in FY23, a large deviation from pre-fire fiscal years. A portion of these grants are to cover costs incurred in FY22.

Charges for Service

Charges for service is comprised of rental income and the dedicated Public Safety Surcharge. The City's rental facilities include the Depot building, Town Hall, 105 Market Street (Historical Society), and the Community Center. Our public rentals – Town Hall and the Community Center – were closed for the majority of FY21 and FY22 and did not generate typical rent levels. The Community Center will be available to rent in FY23 while the Town Hall remains closed as we assess it for renovations. The dedicated Public Safety Surcharge was established in FY2008-09 to help fund positions in our Police Department.

Fines & Forfeits

Fines and Forfeits are revenue from traffic citations and criminal forfeitures. Since FY21, the City of Talent outsources all fine collection and court duties to Jackson County Justice Court and we receive a portion of the revenue received.

Other Income & Reimbursements

Other Income & Reimbursements includes interest earnings, insurance claim proceeds, donations, and non-governmental grants.

Fund Balance

In addition to being an important source of revenue, the fund balance is an indicator of the health of the fund. The fund balance provides cash flow coverage and allows the city to be more flexible as unexpected costs and opportunities arise. The Government Finance Officer's Association recommends that governments maintain, at a minimum, unrestricted budgetary fund balances of no less than two months of regular general fund operating expenditures. Given the large swings in our revenue sources, the high inflation rates we are experiencing, and our desire to continue to providing rebuilding services to our community, this budget maintains a nine-month balance.

City of Talent 2022-23 Annual Budget

Expenses

Administration and Finance

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

New to the Administration and Finance budget this fiscal year are:

- Increase in attorney services
- Increase in audit services
- Addition of a 0.5 FTE for administrative support
- Consolidation of grant expenditures (increases to consulting services, contracted personnel services, and software).

These changes are meant to provide stronger support for a relatively-new staff and provide better tracking of grant expenditures.

Community Development

The Community Development Department helps guide the physical growth, wildfire recovery, and economic growth of our community. Given the rate of rebuild post-fire, we expect the department to process a similar level of building permits through the next fiscal year. As such, the FY23 includes the same level of staffing as FY22 and continued high cost of building inspection services, which are provided by Jackson County through an intergovernmental agreement.

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. Previously, the Police budget included the costs of an Intergovernmental Agreement with Ashland to provide patrol services. That intergovernmental agreement has ended and the City hopes to fully staff their police department this coming fiscal year to cover patrol services. To help with recruitment and retention issues, the City has contracted with Portland State University to review policing models and evaluate financial costs.

New to the Police Department budget this fiscal year are:

- Decrease in contracted personnel services
- Increase in vehicle repair & maintenance due to aging fleet
- Completion of Portland State University policing model study

City of Talent 2022-23 Annual Budget

Records & Public Information

The Records & Public Information department maintain city records, provides support for public meetings, maintains the City's website and other public engagement efforts, and coordinates city volunteers and events. This department also provides the majority of translation and interpretation services for the City. When established in FY22, this department housed 3.5 FTE, 1.5 of which were anticipated to be grant-funded. That 1.5 grant-funded FTEs have been removed from FY23's budget and placed in contracted personnel services within Administration.

City Council, Commissions, and Committees

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

Various City Facilities

The General Fund covers the maintenance cost of the Depot Building, Town Hall, Community Center and 105 Market Street (Historical Society). The maintenance expenses include the staff time needed to clean and maintain the building, utilities, taxes, insurance, and expected maintenance and repair needs. This past year, facilities maintenance staff kept track of the hours spent on each building and personnel costs have been adjusted accordingly in this proposed budget. The FY23 budget also includes a \$50,000 grant for the Depot Building that will go to painting, repair, and establishing an incubator space in the upstairs section.

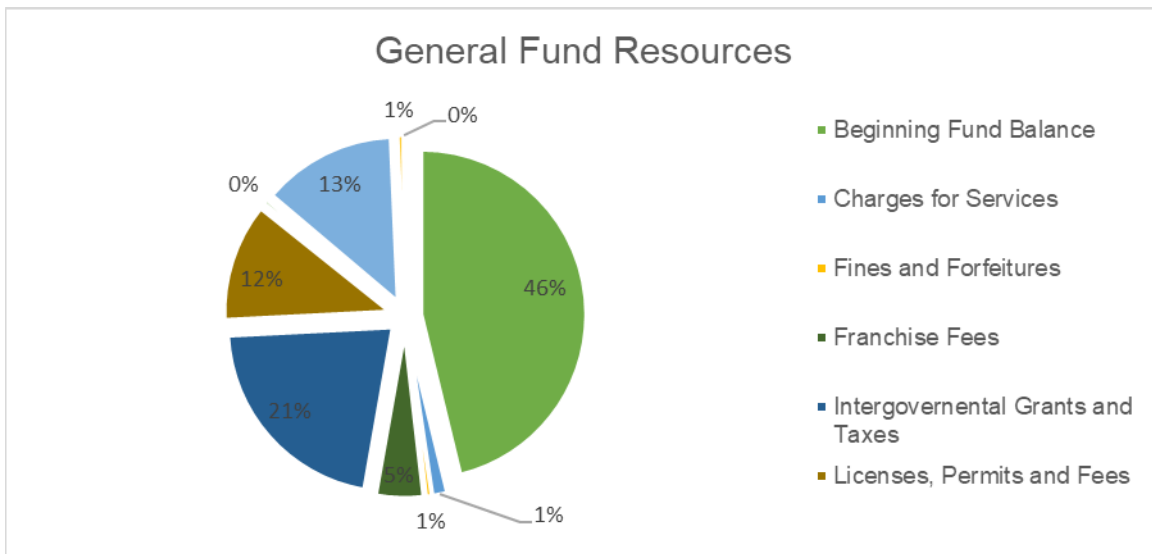
Contingency

A contingency budget is money that is set aside for unexpected costs. In this proposed budget, a portion of the American Rescue Plan Act (ARPA) grant funds have been placed in contingency until their best use is determined by City Council and the community. At that time, City Council can make a budget amendment on how they'd like to allocate those funds.

City of Talent 2022-23 Annual Budget

Revenue Summary For Fiscal Year 2022-23 General Fund by Category

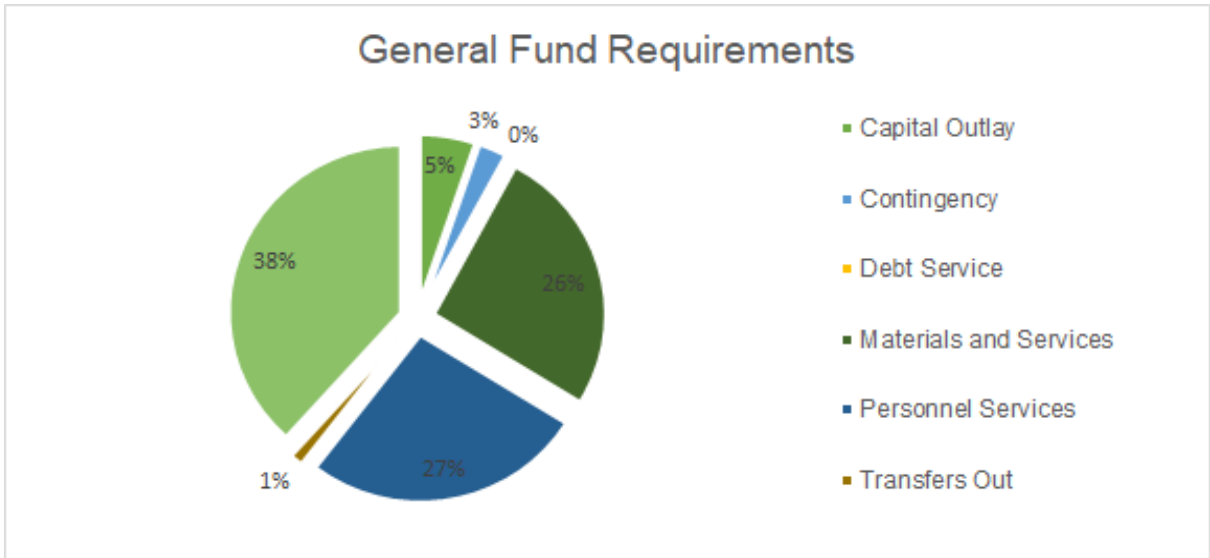
Resources	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Approved 2022-23
Beginning Fund Balance	1,486,744	1,780,086	2,500,000	4,393,140
Charges for Services	175,657	145,354	129,700	135,500
Fines and Forfeitures	87,405	52,439	51,000	51,000
Franchise Fees	514,508	438,268	360,000	435,000
Intergovernmental Grants and Taxe:	217,187	249,518	2,032,015	2,023,468
Licenses, Permits and Fees	254,201	1,166,151	303,500	1,091,500
Miscellaneous	153,452	319,249	42,000	41,200
Property Taxes	1,153,109	1,421,940	1,259,000	1,241,000
Grants	66,908	202,224	5,000	55,000
Interest Earnings	32,548	17,580	7,000	10,000
	\$ 4,141,719	\$ 5,792,809	\$ 6,689,215	\$ 9,476,808



City of Talent 2022-23 Annual Budget

Expenditure Summary For Fiscal Year 2022-23 General Fund by Category

Requirements	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Approved 2022-23
Capital Outlay	54,820	101,071	193,000	492,500
Contingency	-	-	571,487	250,000
Debt Service	-	-	-	-
Materials and Services Personnel	604,484	1,406,094	1,613,575	2,454,195
Services	1,700,706	1,731,558	2,396,182	2,513,179
Transfers Out	7,500	28,000	25,000	115,000
Unappropriated Ending Fund Balance	1,774,210	2,526,086	1,889,971	3,623,935
	\$ 4,141,719	\$ 5,792,809	\$ 6,689,215	\$ 9,448,809



**City of Talent
Fiscal Year 2022-23
General Fund**

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account #	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
REVENUES AND BEGINNING FUND BALANCE							
1,486,744	1,780,086	2,500,000	10-100-3300	FUND BALANCE	4,393,140	4,393,140	4,393,140
1,131,274	1,368,700	1,250,000	10-100-4111	PROP TAXES - CURRENT	1,230,000	1,230,000	1,230,000
20,006	50,165	8,000	10-100-4112	PROP TAXES - DELINQUENT	10,000	10,000	10,000
1,829	3,075	1,000	10-100-4113	PROP TAX INTEREST	1,000	1,000	1,000
514,508	438,268	360,000	10-100-4180	FRANCHISE TAXES	435,000	435,000	435,000
29,655	32,250	25,000	10-100-4200	BUSINESS LICENSES	30,000	30,000	30,000
103,977	562,920	150,000	10-100-4220	BUILDING PERMITS	540,000	540,000	540,000
-	97	-	10-100-4222	BUILDING PERMIT CHNGE ADMIN FEE	-	-	-
76,908	473,622	90,000	10-100-4240	COMMUNITY DEVELOPMENT FEE	450,000	450,000	450,000
30,042	69,675	30,000	10-100-4242	ZONING AND SUBDIVISION FEES	67,000	67,000	67,000
-	6,902	-	10-100-4245	BLDG DEMOLITION PERMIT	-	-	-
-	-	45,000	10-100-4305	FEMA DAMAGE INVENTORY	115,000	115,000	115,000
-	-	733,000	10-100-4310	INTERGOVERNMENTAL REVENUES	-	-	-
69,050	75,274	60,000	10-100-4320	STATE SHARED REVENUE	67,000	67,000	67,000
32,516	27,477	25,000	10-100-4321	STATE MARIJUANA TAX	7,300	7,300	7,300
7,122	6,194	6,300	10-100-4322	STATE CIGARETTE TAX	4,300	4,300	4,300
103,357	126,401	125,000	10-100-4324	STATE LIQUOR TAX	107,000	107,000	107,000
-	14,172	280,000	10-100-4340	STATE GOV GRANTS	125,000	125,000	125,000
-	-	-		* HB5006 Planning Staff Grant			
-	-	142,715	10-100-4341	LARGE OTHER GRANTS	983,868	983,868	983,868
-	-	-		* \$733K ARPA Funds, \$250K CDBG Funds for Food Access			
4,704	-	-	10-100-4342	POLICE OVERTIME GRANTS	-	-	-
438	-	40,000	10-100-4344	POLICE GRANTS - OTHER	-	-	-
-	-	535,000	10-100-4365	MUNICIPAL WILDFIRE GRANT	610,000	610,000	610,000
1	201	10,000	10-100-4400	CHARGES FOR SERVICES	-	-	-
150,937	124,677	100,000	10-100-4410	DEDICATED PUBLIC SAFETY SURCHARGE	115,000	115,000	115,000
2,120	245	1,500	10-100-4450	PT CET ADMINISTRATION FEE	-	-	-
11,110	14,183	6,500	10-100-4452	SDC ADMINISTRATION FEE	4,500	4,500	4,500
389	6,258	500	10-100-4455	TALENT CET ADMIN FEE	-	-	-
49,125	-	-	10-100-4510	STREET FUND PRINCIPAL PMT	-	-	-
82,905	51,839	50,000	10-100-4610	FINES	50,000	50,000	50,000
4,500	600	1,000	10-100-4620	IMPOUND	1,000	1,000	1,000
32,548	17,580	7,000	10-100-4700	INTEREST EARNINGS	10,000	10,000	10,000
985	-	-	10-100-4714	STREET FUND INTEREST PMT	-	-	-
2,400	2,400	2,000	10-100-4810	CHARTER COMM. RENTAL INCOME	2,000	2,000	2,000
214	-	-	10-100-4850	TURA LOAN PRINCIPAL PAYMENT	-	-	-
5,442	1,294	-	10-100-4862	INSURANCE CLAIM PROCEEDS	-	-	-
60,448	195,837	-	10-100-4870	SMALL OTHER GRANTS	50,000	50,000	50,000
6,460	6,386	5,000	10-100-4875	CC TRANSACTION FEE	5,000	5,000	5,000
-	2,137	2,000	10-100-4890	CRIMINAL FORFEITURES	-	-	-
86,123	313,953	30,000	10-100-4899	MISCELLANEOUS REFUNDS AND REIMBURSEMENTS	30,000	30,000	30,000
4,199	-	3,000	10-122-4840	HARVEST FESTIVAL EARNED INC	3,000	3,000	3,000
6,260	-	5,000	10-122-4842	HARVEST FESTIVAL DONATIONS	5,000	5,000	5,000
18,525	19,126	17,500	10-131-4810	DEPOT RENTAL INCOME	18,500	18,500	18,500
(2,991)	(1,970)	-	10-131-4899	DEPOT MISC REFUNDS AND REIMBURSEMENTS	-	-	-
800	-	-	10-132-4810	TOWN HALL RENTAL INCOME	-	-	-
1,200	1,100	1,200	10-133-4810	105 N MARKET RENTAL INCOME	1,000	1,000	1,000
1,695	1,436	-	10-133-4899	105 N MARKET MISC REFUNDS AND REIMBURSE	1,200	1,200	1,200
4,195	250	1,000	10-134-4810	COMMUNITY CENTER RENT	5,000	5,000	5,000
\$ 4,141,716	\$ 5,792,809	\$ 6,689,215		TOTAL GENERAL FUND REVENUE	\$ 9,476,808	\$ 9,476,808	\$ 9,476,808

City of Talent
Fiscal Year 2022-23
General Fund

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
REVENUES AND BEGINNING FUND BALANCE						
1,486,744	1,780,086	2,500,000	FUND BALANCE	4,393,140	4,393,140	4,393,140
1,131,274	1,368,700	1,250,000	PROP TAXES - CURRENT	1,230,000	1,230,000	1,230,000
20,006	50,165	8,000	PROP TAXES - DELINQUENT	10,000	10,000	10,000
1,829	3,075	1,000	PROP TAX INTEREST	1,000	1,000	1,000
514,508	438,268	360,000	FRANCHISE TAXES	435,000	435,000	435,000
29,655	32,250	25,000	BUSINESS LICENSES	30,000	30,000	30,000
103,977	562,920	150,000	BUILDING PERMITS	540,000	540,000	540,000
-	97	-	BUILDING PERMIT CHNGE ADMIN FEE	-	-	-
76,908	473,622	90,000	COMMUNITY DEVELOPMENT FEE	450,000	450,000	450,000
30,042	69,675	30,000	ZONING AND SUBDIVISION FEES	67,000	67,000	67,000
-	6,902	-	BLDG DEMOLITION PERMIT	-	-	-
-	-	45,000	FEMA DAMAGE INVENTORY	115,000	115,000	115,000
-	-	733,000	INTERGOVERNMENTAL REVENUES	-	-	-
69,050	75,274	60,000	STATE SHARED REVENUE	67,000	67,000	67,000
32,516	27,477	25,000	STATE MARIJUANA TAX	7,300	7,300	7,300
7,122	6,194	6,300	STATE CIGARETTE TAX	4,300	4,300	4,300
103,357	126,401	125,000	STATE LIQUOR TAX	107,000	107,000	107,000
-	14,172	280,000	STATE GOV GRANTS	125,000	125,000	125,000
-	-	-	* HB5006 Planning Staff Grant	-	-	-
-	-	142,715	LARGE OTHER GRANTS	983,868	983,868	983,868
-	-	-	* \$733K ARPA Funds, \$250K CDBG Funds for Food Access	-	-	-
4,704	-	-	POLICE OVERTIME GRANTS	-	-	-
438	-	40,000	POLICE GRANTS - OTHER	-	-	-
-	-	535,000	MUNICIPAL WILDFIRE GRANT	610,000	610,000	610,000
1	201	10,000	CHARGES FOR SERVICES	-	-	-
150,937	124,677	100,000	DEDICATED PUBLIC SAFETY SURCHARGE	115,000	115,000	115,000
2,120	245	1,500	PT CET ADMINISTRATION FEE	-	-	-
11,110	14,183	6,500	SDC ADMINISTRATION FEE	4,500	4,500	4,500
389	6,258	500	TALENT CET ADMIN FEE	-	-	-
49,125	-	-	STREET FUND PRINCIPAL PMT	-	-	-
82,905	51,839	50,000	FINES	50,000	50,000	50,000
4,500	600	1,000	IMPOUND	1,000	1,000	1,000
32,548	17,580	7,000	INTEREST EARNINGS	10,000	10,000	10,000
985	-	-	STREET FUND INTEREST PMT	-	-	-
2,400	2,400	2,000	CHARTER COMM. RENTAL INCOME	2,000	2,000	2,000
214	-	-	TURA LOAN PRINCIPAL PAYMENT	-	-	-
5,442	1,294	-	INSURANCE CLAIM PROCEEDS	-	-	-
60,448	195,837	-	SMALL OTHER GRANTS	50,000	50,000	50,000
6,460	6,386	5,000	CC TRANSACTION FEE	5,000	5,000	5,000
-	2,137	2,000	CRIMINAL FORFEITURES	-	-	-
86,123	313,953	30,000	MISCELLANEOUS REFUNDS AND REIMBURSEMENTS	30,000	30,000	30,000
4,199	-	3,000	HARVEST FESTIVAL EARNED INC	3,000	3,000	3,000
6,260	-	5,000	HARVEST FESTIVAL DONATIONS	5,000	5,000	5,000
18,525	19,126	17,500	DEPOT RENTAL INCOME	18,500	18,500	18,500
(2,991)	(1,970)	-	DEPOT MISC REFUNDS AND REIMBURSEMENTS	-	-	-
800	-	-	TOWN HALL RENTAL INCOME	-	-	-
1,200	1,100	1,200	105 N MARKET RENTAL INCOME	1,000	1,000	1,000
1,695	1,436	-	105 N MARKET MISC REFUNDS AND REIMBURSE	1,200	1,200	1,200
4,195	250	1,000	COMMUNITY CENTER RENT	5,000	5,000	5,000
\$ 4,141,716	\$ 5,792,809	\$ 6,689,215	TOTAL GENERAL FUND REVENUE	\$ 9,476,808	\$ 9,476,808	\$ 9,476,808

City of Talent
Fiscal Year 2022-23
General Fund

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
PERSONNEL SERVICES EXPENSE - ADMINISTRATION						
212,128	301,559	259,377	REGULAR SALARIES	220,361	220,361	220,361
-	-	2,200	ACCRUED LEAVE PAYOUTS	-	-	-
-	-	-	COMP TIME PAYOFF	43	43	43
-	4,257	-	VACATION PAYOUT	792	792	792
16,020	23,125	20,100	FICA/MEDICARE	16,871	16,871	16,871
54,701	65,910	69,635	HEALTH INSURANCE	47,018	47,018	47,018
-	-	1,500	WELLNESS PROGRAM	1,140	1,140	1,140
1,930	1,644	2,640	HRA VEBA	2,760	2,760	2,760
1,759	1,401	2,800	LIFE & DISABILITY INSURANCE	1,380	1,380	1,380
12,189	13,241	15,400	PERS EMPLOYEE	12,600	12,600	12,600
29,826	33,104	43,000	PERS EMPLOYER	33,996	33,996	33,996
849	275	650	WORKERS COMPENSATION	302	302	302
1,875	3,045	3,400	UNEMPLOYMENT	3,529	3,529	3,529
-	-	-	ARPA PERSONNEL EXPENSE	-	100,000	100,000
\$ 331,277	\$ 447,562	\$ 420,702	TOTAL PERSONNEL EXPENSE	\$ 340,791	\$ 440,791	\$ 440,791
MATERIALS & SERVICES EXPENSE - ADMINISTRATION						
10,261	20,715	40,000	ATTORNEY SERVICES - GENERAL	60,000	60,000	60,000
-	231	500	ATTORNEY SERVICES - LABOR	750	750	750
3,532	2,740	4,000	AUDIT SERVICES	7,400	7,400	7,400
1,720	21,963	1,000	BUSINESS CONSULTING SERVICES	160,000	160,000	160,000
1,843	63	10,000	CONTRACTED PERSONNEL SERVICES	235,000	235,000	235,000
			* Emergency Preparation, Hazard Mitigation, GIS Specialists, Planning Specialists			
36,512	35,511	40,000	I.T. SUPPORT SERVICES	9,500	9,500	9,500
9,051	6,649	7,500	COMPUTER SERVICES & SUPPLIES	8,000	8,000	8,000
7,935	8,988	12,000	PHONE INTERNET & RADIO	10,000	10,000	10,000
-	111	-	DISPOSAL SERVICES	-	-	-
-	8,342	-	ENERGY UTILITIES	-	-	-
-	888	-	SEWER UTILITIES	-	-	-
-	1,944	-	REPAIR & MAINTENANCE	-	-	-
-	1,987	1,000	ADVERTISING & NOTICES	30,000	30,000	30,000
			* Spanish Communication			
453	408	1,000	BANKING FEES	1,000	1,000	1,000
9,483	10,052	12,000	DUES, MEMBERSHIPS, & PUBLICATIONS	11,300	11,300	11,300
2,504	1,644	2,000	GENERAL SUPPLIES	2,500	2,500	2,500
2,843	2,907	2,000	OFFICE SUPPLIES	3,000	3,000	3,000
1,148	732	1,500	POSTAGE	1,500	1,500	1,500
1,183	1,961	1,500	PRINTING & BINDING	2,000	2,000	2,000
2,401	50	4,000	TRAVEL & TRAINING	3,000	3,000	3,000
137	890	500	FUEL	500	500	500
1,826	836	1,000	COURT ASSESSMENTS	1,500	1,500	1,500
129	213,449	38,300	MISCELLANEOUS	5,000	5,000	5,000
-	157,800	-	GRANT EXPENDITURES	250,000	250,000	250,000
			* CDBG Grant - Food Access			
-	-	-	MEETING EXPENSE	500	500	500
-	-	-	ARPA MATERIALS AND SERVICES	-	500,000	500,000
\$ 92,960	\$ 509,878	\$ 179,800	TOTAL MATERIALS AND SERVICES EXPENSE	\$ 802,450	\$ 1,302,450	\$ 1,302,450
CAPITAL OUTLAY EXPENSE - ADMINISTRATION						
27,821	-	21,000	COMPUTER HARDWARE & SOFTWARE	55,000	55,000	55,000
			* ArcGIS software			
-	9,025	-	FURNITURE & FIXTURES	2,000	2,000	2,000
-	77,629	2,500	MINOR EQUIPMENT	2,000	2,000	2,000
-	-	-	ARPA CAPITAL OUTLAY	-	400,000	400,000
\$ 27,821	\$ 86,654	\$ 23,500	TOTAL CAPITAL OUTLAY	\$ 59,000	\$ 459,000	\$ 459,000
\$ 452,059	\$ 1,044,094	\$ 624,002	TOTAL ADMINISTRATION EXPENDITURES	\$ 1,202,241	\$ 2,202,241	\$ 2,202,241

City of Talent
Fiscal Year 2022-23
General Fund

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
PERSONNEL EXPENSE - COMMUNITY DEVELOPMENT						
186,871	186,881	308,500	REGULAR SALARIES	286,875	286,875	286,875
-	2,302	-	OVERTIME	-	-	-
-	-	2,850	ACCRUED LEAVE PAYOUTS	-	-	-
-	-	-	COMP TIME PAYOFF	82	82	82
-	4,258	-	VACATION PAYOUT	1,534	1,534	1,534
14,055	14,551	20,000	FICA/MEDICARE	21,953	21,953	21,953
50,238	49,174	56,600	HEALTH INSURANCE	74,105	74,105	74,105
-	-	1,300	WELLNESS PROGRAM	1,442	1,442	1,442
1,801	1,875	2,150	HRA VEBA	4,447	4,447	4,447
1,630	1,575	2,300	LIFE & DISABILITY INSURANCE	2,823	2,823	2,823
11,212	8,032	15,700	PERS EMPLOYEE	17,091	17,091	17,091
28,843	21,567	43,800	PERS EMPLOYER	48,460	48,460	48,460
259	212	700	WORKERS COMPENSATION	1,053	1,053	1,053
1,698	1,654	3,400	UNEMPLOYMENT	4,591	4,591	4,591
\$ 296,607	\$ 292,080	\$ 457,300	TOTAL PERSONNEL EXPENSE	\$ 464,457	\$ 464,457	\$ 464,457
MATERIALS AND SERVICES EXPENSE - COMMUNITY DEVELOPMENT						
6,459	44,491	23,000	ATTORNEY SERVICES - GENERAL	18,000	18,000	18,000
-	-	250	ATTORNEY SERVICES - LABOR	250	250	250
861	650	850	AUDIT SERVICES	4,100	4,100	4,100
3,000	10,028	65,000	BUSINESS CONSULTING SERVICES	-	-	-
120,044	356,256	180,000	BUILDING INSPECTION SERVICES	350,000	350,000	350,000
2,868	97,657	65,000	CONTRACTED PERSONNEL SERVICES	50,000	50,000	50,000
408	-	5,000	ENGINEERING SERVICES	4,000	4,000	4,000
3,445	8,846	3,000	I.T. SUPPORT SERVICES	2,750	2,750	2,750
5,856	4,488	3,000	COMPUTER SERVICES & SUPPLIES	6,000	6,000	6,000
1,773	1,807	2,000	PHONE INTERNET & RADIO	1,500	1,500	1,500
2,380	2,665	3,750	PROPERTY & CASUALTY INSURANCE	3,000	3,000	3,000
-	782	1,000	REPAIR & MAINTENANCE	-	-	-
996	804	1,000	ADVERTISING & NOTICES	2,000	2,000	2,000
782	1,076	1,000	BANKING FEES	1,800	1,800	1,800
599	1,461	1,500	DUES, MEMBERSHIPS, & PUBLICATIONS	900	900	900
190	691	250	GENERAL SUPPLIES	6,000	6,000	6,000
1,130	2,383	1,000	OFFICE SUPPLIES	-	-	-
502	654	500	POSTAGE	1,000	1,000	1,000
1,018	1,418	1,000	PRINTING & BINDING	1,200	1,200	1,200
-	117	2,000	TRAVEL & TRAINING	800	800	800
-	-	500	FUEL	-	-	-
79	38	-	MISCELLANEOUS	170	170	170
\$ 152,469	\$ 536,312	\$ 360,600	TOTAL MATERIALS AND SERVICES EXPENSE	\$ 453,470	\$ 453,470	\$ 453,470
CAPITAL OUTLAY - COMMUNITY DEVELOPMENT						
4,404	1,000	-	COMPUTER HARDWARE & SOFTWARE	-	-	-
-	10,929	-	FURNITURE & FIXTURES	-	-	-
\$ 4,404	\$ 11,929	\$ -	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -
\$ 453,480	\$ 840,321	\$ 817,900	TOTAL COMMUNITY DEVELOPMENT EXPENSE	\$ 917,927	\$ 917,927	\$ 917,927

City of Talent
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General Fund

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
PERSONNEL EXPENSE - POLICE DEPARTMENT						
598,977	520,587	568,000	REGULAR SALARIES	692,016	692,016	692,016
46,613	41,809	33,000	OVERTIME	32,102	32,102	32,102
-	-	19,850	ACCRUED LEAVE PAYOUTS	-	-	-
3,078	1,671	-	COMP TIME PAYOFF	380	380	380
10,555	8,962	-	PD HOLIDAY PAYOUT	6,098	6,098	6,098
1,163	2,324	-	SICK LEAVE SELL BACK	1,500	1,500	1,500
12,617	16,129	-	VACATION PAYOUT	7,085	7,085	7,085
50,619	44,559	46,600	FICA/MEDICARE	56,849	56,849	56,849
155,345	132,652	141,050	HEALTH INSURANCE	176,838	176,838	176,838
-	-	8,050	WELLNESS PROGRAM	8,720	8,720	8,720
5,457	4,456	5,350	HRA VEBA	11,220	11,220	11,220
5,278	4,303	5,650	LIFE & DISABILITY INSURANCE	5,610	5,610	5,610
29,825	27,315	36,000	PERS EMPLOYEE	44,525	44,525	44,525
119,770	115,514	138,700	PERS EMPLOYER	164,718	164,718	164,718
15,757	11,238	11,300	WORKERS COMPENSATION	18,261	18,261	18,261
5,928	5,448	7,900	UNEMPLOYMENT	11,890	11,890	11,890
\$ 1,060,982	\$ 936,966	\$ 1,021,450	TOTAL PERSONNEL EXPENSE	\$ 1,237,813	\$ 1,237,813	\$ 1,237,813
MATERIALS AND SERVICES EXPENSE - POLICE DEPARTMENT						
2,641	2,970	2,000	ATTORNEY SERVICES - GENERAL	3,600	3,600	3,600
-	-	1,500	ATTORNEY SERVICES - LABOR	-	-	-
2,729	2,060	2,000	AUDIT SERVICES	3,400	3,400	3,400
-	238	53,000	BUSINESS CONSULTING SERVICES	50,000	50,000	50,000
8,520	25,560	375,000	CONTRACTED PERSONNEL SERVICES	50,000	50,000	50,000
20,568	20,590	5,000	I.T. SUPPORT SERVICES	2,750	2,750	2,750
7,977	4,563	8,000	COMPUTER SERVICES & SUPPLIES	8,000	8,000	8,000
7,768	11,338	10,000	PHONE INTERNET & RADIO	11,000	11,000	11,000
-	56,129	-	PROPERTY & CASUALTY INSURANCE	-	-	-
-	228	-	DISPOSAL SERVICES	-	-	-
-	6,051	-	ENERGY UTILITIES	4,000	4,000	4,000
-	481	-	SEWER UTILITIES	500	500	500
-	1,869	-	REPAIR & MAINTENANCE	1,500	1,500	1,500
-	425	-	LAWN & GROUNDS MAINTENANCE	-	-	-
159	374	3,000	ADVERTISING & NOTICES	3,000	3,000	3,000
1,151	933	1,000	DUES, MEMBERSHIPS, & PUBLICATIONS	1,000	1,000	1,000
11,077	10,780	7,500	GENERAL SUPPLIES	11,600	11,600	11,600
-	-	-	EMERGENCY PREPAREDNESS SUPPLIES	25,000	25,000	25,000
1,002	1,013	1,500	OFFICE SUPPLIES	1,500	1,500	1,500
825	717	1,000	POSTAGE	1,500	1,500	1,500
2,389	1,372	1,500	PRINTING & BINDING	2,500	2,500	2,500
5,434	2,398	7,500	TRAVEL & TRAINING	6,000	6,000	6,000
6,570	5,715	7,000	UNIFORMS	9,000	9,000	9,000
553	4,900	7,500	SAFETY EQUIPMENT	8,000	8,000	8,000
6,912	1,904	4,000	AMMUNITION	4,000	4,000	4,000
90,104	90,104	93,000	ECSO	100,000	100,000	100,000
-	-	-	RECRUITMENT	3,000	3,000	3,000
14,994	21,964	17,000	VEHICLE REPAIR & MAINTENANCE	25,000	25,000	25,000
17,939	13,043	15,000	FUEL	21,500	21,500	21,500
35	388	-	MISCELLANEOUS	500	500	500
-	-	2,500	MEETING EXPENSE	2,500	2,500	2,500
\$ 209,348	\$ 288,104	\$ 625,500	TOTAL MATERIALS AND SERVICES EXPENSE	\$ 360,350	\$ 360,350	\$ 360,350
CAPITAL OUTLAY - POLICE DEPARTMENT						
9,371	-	-	COMPUTER HARDWARE & SOFTWARE	3,000	3,000	3,000
-	-	-	FURNITURE & FIXTURES	3,000	3,000	3,000
13,223	2,489	106,000	MINOR EQUIPMENT	-	-	-
-	-	17,500	VEHICLES	17,500	17,500	17,500
\$ 22,594	\$ 2,489	\$ 123,500	TOTAL CAPITAL OUTLAY	\$ 23,500	\$ 23,500	\$ 23,500
\$ 1,292,924	\$ 1,227,559	\$ 1,770,450	TOTAL POLICE EXPENSES	\$ 1,621,663	\$ 1,621,663	\$ 1,621,663

City of Talent
Fiscal Year 2022-23
General Fund

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
PERSONNEL EXPENSE - CITY RECORDER AND PUBLIC INFORMATION						
-	-	258,050	REGULAR SALARIES	162,697	162,697	162,697
-	-	750	ACCRUED LEAVE PAYOUTS	-	-	-
-	-	-	COMP TIME PAYOFF	26	26	26
-	-	-	VACATION PAYOUT	493	493	493
-	-	17,575	FICA/MEDICARE	12,464	12,464	12,464
-	-	67,050	HEALTH INSURANCE	36,134	36,134	36,134
-	-	6,155	WELLNESS PROGRAM	6,260	6,260	6,260
-	-	2,550	HRA VEBA	2,340	2,340	2,340
-	-	2,700	LIFE & DISABILITY INSURANCE	1,169	1,169	1,169
-	-	13,800	PERS EMPLOYEE	9,459	9,459	9,459
-	-	38,400	PERS EMPLOYER	26,343	26,343	26,343
-	-	625	WORKERS COMPENSATION	223	223	223
-	-	3,000	UNEMPLOYMENT	2,607	2,607	2,607
\$ -	\$ -	\$ 410,655	TOTAL PERSONNEL EXPENSE	\$ 260,215	\$ 260,215	\$ 260,215
MATERIALS AND SERVICES EXPENSE - CITY RECORDER AND PUBLIC INFORMATION						
-	-	2,000	ATTORNEY SERVICES - GENERAL	3,600	3,600	3,600
-	-	250	ATTORNEY SERVICES - LABOR	250	250	250
-	-	5,000	CONTRACTED PERSONNEL SERVICES	6,000	6,000	6,000
-	-	3,000	I.T. SUPPORT SERVICES	750	750	750
-	-	2,500	COMPUTER SERVICES & SUPPLIES	2,500	2,500	2,500
-	-	1,500	PHONE INTERNET & RADIO	1,500	1,500	1,500
-	-	500	ADVERTISING & NOTICES	10,000	10,000	10,000
-	-	55,000	DUES, MEMBERSHIPS, & PUBLICATIONS	-	-	-
-	-	250	GENERAL SUPPLIES	250	250	250
-	-	750	OFFICE SUPPLIES	750	750	750
-	-	250	POSTAGE	250	250	250
-	-	500	PRINTING & BINDING	1,500	1,500	1,500
-	-	1,000	TRAVEL & TRAINING	1,000	1,000	1,000
-	-	15,000	MEETING EXPENSE	15,000	15,000	15,000
\$ -	\$ -	\$ 87,500	TOTAL MATERIALS AND SERVICES EXPENSE	\$ 43,350	\$ 43,350	\$ 43,350
CAPITAL OUTLAY - CITY RECORDER AND PUBLIC INFORMATION						
-	-	46,000	COMPUTER HARDWARE & SOFTWARE	10,000	10,000	10,000
\$ -	\$ -	\$ 46,000	TOTAL CAPITAL OUTLAY	\$ 10,000	\$ 10,000	\$ 10,000
\$ -	\$ -	\$ 544,155	TOTAL CITY RECORDER AND PUBLIC INFORMATION	\$ 313,565	\$ 313,565	\$ 313,565

City of Talent
Fiscal Year 2022-23
General Fund

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
PERSONNEL EXPENSE - CITY COUNCIL						
10,800	10,488	10,800	REGULAR SALARIES	10,800	10,800	10,800
828	804	900	FICA/MEDICARE	826	826	826
-	38	-	PERS EMPLOYEE	-	-	-
-	90	-	PERS EMPLOYER	-	-	-
39	32	100	WORKERS COMPENSATION	21	21	21
173	147	200	UNEMPLOYMENT	173	173	173
\$ 11,839	\$ 11,597	\$ 12,000	TOTAL PERSONNEL EXPENSE	\$ 11,820	\$ 11,820	\$ 11,820
MATERIALS AND SERVICES EXPENSE - CITY COUNCIL						
-	10,701	7,500	ATTORNEY SERVICES - GENERAL	22,000	22,000	22,000
9,656	6,375	107,200	BUSINESS CONSULTING SERVICES	10,000	10,000	10,000
908	516	1,000	COMPUTER SERVICES & SUPPLIES	1,000	1,000	1,000
129	133	150	PROPERTY & CASUALTY INSURANCE	500	500	500
-	1,288	150	ADVERTISING & NOTICES	150	150	150
274	274	300	DUES, MEMBERSHIPS, & PUBLICATIONS	300	300	300
-	1,125	-	EVENTS & MEETINGS	1,000	1,000	1,000
52	12	100	OFFICE SUPPLIES	-	-	-
-	-	250	PRINTING & BINDING	-	-	-
-	-	500	TRAVEL & TRAINING	500	500	500
2,083	-	30,000	COUNCIL DISCRETIONARY	25,000	25,000	10,300
217	38	500	MISCELLANEOUS	500	500	500
391	3,593	3,500	MEETING EXPENSE	3,500	3,500	3,500
\$ 13,711	\$ 24,055	\$ 151,150	TOTAL MATERIALS AND SERVICES EXPENSE	\$ 64,450	\$ 64,450	\$ 49,750
\$ 25,550	\$ 35,652	\$ 163,150	TOTAL CITY COUNCIL EXPENSE	\$ 76,270	\$ 76,270	\$ 61,570
MATERIALS AND SERVICES EXPENSE - COMMITTEES AND COMMISSIONS						
-	723	-	COUNCIL DISCRETIONARY	-	-	-
956	-	500	COUNCIL DISCRET. - TOGETHER FOR TALENT	-	-	1,500
353	205	500	COUNCIL DISCRET - TPAC	-	-	3,650
-	-	500	COUNCIL DISCRET. - TSTC	-	-	-
223	-	500	COUNCIL DISCRET. - PLANNING COMM	-	-	1,500
-	149	500	COUNCIL DISCRET. - PARKS COMM	-	-	2,550
-	-	500	COUNCIL DISCRET. - ECONOMIC DEV	-	-	-
-	-	10,000	URBAN FORESTRY	-	-	5,000
3,470	-	4,000	HARVEST FESTIVAL ENTERTAINMENT	4,000	4,000	4,000
6,421	-	6,000	HARVEST FESTIVAL SUPPLIES	6,000	6,000	6,000
-	-	-	MISCELLANEOUS	-	-	-
\$ 11,423	\$ 1,076	\$ 23,000	TOTAL MATERIALS AND SERVICES EXPENSE	\$ 10,000	\$ 10,000	\$ 24,200
\$ 11,423	\$ 1,076	\$ 23,000	TOTAL COMMITTEES AND COMMISSIONS	\$ 10,000	\$ 10,000	\$ 10,000
PERSONNEL EXPENSE - DEPOT BUILDING						
-	-	-	REGULAR SALARIES	1,406	1,406	1,406
-	-	-	COMP TIME PAYOFF	2	2	2
-	-	-	VACATION PAYOUT	29	29	29
-	-	-	FICA/MEDICARE	108	108	108
-	-	-	HEALTH INSURANCE	313	313	313
-	-	-	HRA VEBA	18	18	18
-	-	-	LIFE AND DISABILITY INSURANCE	9	9	9
-	-	-	PERS EMPLOYEE	84	84	84
-	-	-	PERS EMPLOYER	239	239	239
-	-	-	WORKERS COMPENSATION	63	63	63
-	-	-	UNEMPLOYMENT	22	22	22
\$ -	\$ -	\$ -	TOTAL PERSONNEL EXPENSE	\$ 2,293	\$ 2,293	\$ 2,293

City of Talent
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Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
MATERIALS AND SERVICES EXPENSE - DEPOT BUILDING						
2,358	3,660	1,800	CONTRACTED PERSONNEL SERVICES	2,200	2,200	2,200
-	56	-	COMPUTER SERVICES & SUPPLIES	-	-	-
716	882	950	PROPERTY & CASUALTY INSURANCE	1,600	1,600	1,600
4,821	4,953	5,000	PROPERTY TAXES	5,200	5,200	5,200
5,158	4,609	5,000	ENERGY UTILITIES	5,200	5,200	5,200
893	893	850	SEWER UTILITIES	900	900	900
888	1,023	700	WATER UTILITIES	1,200	1,200	1,200
1,156	9,577	50,000	REPAIR & MAINTENANCE	40,000	40,000	40,000
-	63	300	GENERAL SUPPLIES	10,000	10,000	10,000
\$ 15,990	\$ 25,714	\$ 64,600	TOTAL MATERIALS AND SERVICES EXPENSE	\$ 66,300	\$ 66,300	\$ 66,300
\$ 15,990	\$ 25,714	\$ 64,600	TOTAL DEPOT BUILDING EXPENSE	\$ 68,593	\$ 68,593	\$ 68,593
PERSONNEL EXPENSE - TOWN HALL						
-	6,038	10,300	REGULAR SALARIES	9,491	9,491	9,491
-	288	-	OVERTIME	-	-	-
-	-	200	ACCRUED LEAVE PAYOUTS	-	-	-
-	-	-	COMP TIME PAYOFF	7	7	7
-	57	-	SICK LEAVE SELL BACK	-	-	-
-	-	-	VACATION PAYOUT	125	125	125
-	479	850	FICA/MEDICARE	789	789	789
-	1,852	3,350	HEALTH INSURANCE	2,926	2,926	2,926
-	70	125	HRA VEBA	198	198	198
-	59	150	LIFE & DISABILITY INSURANCE	99	99	99
-	381	700	PERS EMPLOYEE	618	618	618
-	1,038	2,000	PERS EMPLOYER	1,726	1,726	1,726
-	243	300	WORKERS COMPENSATION	391	391	391
-	74	200	UNEMPLOYMENT	165	165	165
\$ -	\$ 10,580	\$ 18,175	TOTAL PERSONNEL EXPENSE	\$ 16,535	\$ 16,535	\$ 16,535
MATERIALS AND SERVICES EXPENSE - TOWN HALL						
1,894	1,344	1,800	PHONE INTERNET & RADIO	2,000	2,000	2,000
1,743	2,151	2,200	PROPERTY & CASUALTY INSURANCE	4,000	4,000	4,000
273	70	100	CUSTODIAL SERVICES	-	-	-
34	-	-	DISPOSAL SERVICES	-	-	-
2,530	1,979	2,200	ENERGY UTILITIES	2,500	2,500	2,500
465	512	600	SEWER UTILITIES	600	600	600
703	58	1,000	REPAIR & MAINTENANCE	1,000	1,000	1,000
670	69	1,500	GENERAL SUPPLIES	1,500	1,500	1,500
\$ 8,313	\$ 6,183	\$ 9,400	TOTAL MATERIALS AND SERVICES EXPENSE	\$ 11,600	\$ 11,600	\$ 11,600
\$ 8,313	\$ 16,763	\$ 27,575	TOTAL TOWN HALL EXPENSES	\$ 28,135	\$ 28,135	\$ 28,135
PERSONNEL EXPENSE - HISTORICAL SOCIETY BUILDING						
-	917	1,500	REGULAR SALARIES	4,611	4,611	4,611
-	30	-	OVERTIME	-	-	-
-	-	-	COMP TIME PAYOFF	4	4	4
-	6	-	SICK LEAVE SELL BACK	-	-	-
-	-	50	VACATION PAYOUT	65	65	65
-	71	125	FICA/MEDICARE	380	380	380
-	244	425	HEALTH INSURANCE	1,393	1,393	1,393
-	9	25	HRA VEBA	92	92	92
-	7	25	LIFE & DISABILITY INSURANCE	46	46	46
-	57	100	PERS EMPLOYEE	298	298	298
-	172	300	PERS EMPLOYER	835	835	835
-	35	50	WORKERS COMPENSATION	193	193	193
-	10	25	UNEMPLOYMENT	80	80	80
\$ -	\$ 1,559	\$ 2,625	TOTAL PERSONNEL EXPENSE	\$ 7,998	\$ 7,998	\$ 7,998

City of Talent
Fiscal Year 2022-23
General Fund

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
MATERIALS AND SERVICES EXPENSE - HISTORICAL SOCIETY BUILDING						
508	627	650	PROPERTY & CASUALTY INSURANCE	1,500	1,500	1,500
1,641	1,589	2,000	ENERGY UTILITIES	1,400	1,400	1,400
257	258	300	SEWER UTILITIES	300	300	300
377	570	650	REPAIR & MAINTENANCE	650	650	650
32	-	125	GENERAL SUPPLIES	125	125	125
\$ 2,815	\$ 3,044	\$ 3,725	TOTAL MATERIALS AND SERVICES EXPENSE	\$ 3,975	\$ 3,975	\$ 3,975
\$ 2,815	\$ 4,603	\$ 6,350	TOTAL HISTORICAL SOCIETY BUILDING EXPENSE	\$ 11,973	\$ 11,973	\$ 11,973
PERSONNEL EXPENSE - COMMUNITY CENTER BUILDING						
-	4,855	8,300	REGULAR SALARIES	13,555	13,555	13,555
-	228	-	OVERTIME	-	-	-
-	-	-	COMP TIME PAYOFF	9	9	9
-	46	-	SICK LEAVE SELL BACK	-	-	-
-	-	150	VACATION PAYOUT	172	172	172
-	385	700	FICA/MEDICARE	1,124	1,124	1,124
-	1,480	2,650	HEALTH INSURANCE	4,136	4,136	4,136
-	56	100	HRA VEBA	281	281	281
-	47	125	LIFE & DISABILITY INSURANCE	141	141	141
-	306	525	PERS EMPLOYEE	882	882	882
-	838	1,575	PERS EMPLOYER	2,459	2,459	2,459
-	195	250	WORKERS COMPENSATION	562	562	562
-	59	150	UNEMPLOYMENT	235	235	235
\$ -	\$ 8,495	\$ 14,525	TOTAL PERSONNEL EXPENSE	\$ 23,555	\$ 23,555	\$ 23,555
MATERIALS AND SERVICES EXPENSE - COMMUNITY CENTER BUILDING						
64	64	100	CONTRACTED PERSONNEL SERVICES	100	100	100
-	-	500	COMPUTER SERVICES & SUPPLIES	500	500	500
1,368	1,644	2,000	PHONE INTERNET & RADIO	1,500	1,500	1,500
2,384	2,941	3,000	PROPERTY & CASUALTY INSURANCE	5,500	5,500	5,500
203	-	-	CUSTODIAL SERVICES	-	-	-
3,585	2,931	4,000	ENERGY UTILITIES	3,000	3,000	3,000
365	366	450	SEWER UTILITIES	450	450	450
3,838	3,305	3,000	REPAIR & MAINTENANCE	4,000	4,000	4,000
838	299	300	GENERAL SUPPLIES	400	400	400
\$ 12,646	\$ 11,552	\$ 13,350	TOTAL MATERIALS AND SERVICES EXPENSE	\$ 15,450	\$ 15,450	\$ 15,450
\$ 12,646	\$ 20,047	\$ 27,875	TOTAL COMMUNITY CENTER BUILDING EXPENSE	\$ 39,005	\$ 39,005	\$ 39,005
PERSONNEL EXPENSE - CITY HALL BUILDING						
-	10,246	17,400	REGULAR SALARIES	16,925	16,925	16,925
-	484	-	OVERTIME	-	-	-
-	-	-	COMP TIME PAYOFF	12	12	12
-	97	-	SICK LEAVE SELL BACK	-	-	-
-	-	325	VACATION PAYOUT	220	220	220
-	813	1,425	FICA/MEDICARE	1,404	1,404	1,404
-	3,129	5,600	HEALTH INSURANCE	5,224	5,224	5,224
-	119	225	HRA VEBA	348	348	348
-	100	225	LIFE & DISABILITY INSURANCE	174	174	174
-	647	1,125	PERS EMPLOYEE	1,101	1,101	1,101
-	1,766	3,350	PERS EMPLOYER	3,048	3,048	3,048
-	412	525	WORKERS COMPENSATION	701	701	701
-	125	300	UNEMPLOYMENT	294	294	294
\$ -	\$ 17,937	\$ 30,500	TOTAL PERSONNEL EXPENSE	\$ 29,452	\$ 29,452	\$ 29,452

City of Talent
Fiscal Year 2022-23
General Fund

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
MATERIALS AND SERVICES - CITY HALL BUILDING						
7,938	62	9,600	PROPERTY & CASUALTY INSURANCE	14,000	14,000	14,000
316	-	-	CUSTODIAL SERVICES	-	-	-
217	-	-	DISPOSAL SERVICES	-	-	-
8,819	-	9,500	ENERGY UTILITIES	9,500	9,500	9,500
887	-	1,100	SEWER UTILITIES	1,900	1,900	1,900
3,527	-	3,500	REPAIR AND MAINTENANCE	3,500	3,500	3,500
\$ 21,704	\$ 62	\$ 23,700	TOTAL MATERIALS AND SERVICES EXPENSE	\$ 28,900	\$ 28,900	\$ 28,900
\$ 21,704	\$ 17,998	\$ 54,200	TOTAL CITY HALL BUILDING EXPENSES	\$ 58,352	\$ 58,352	\$ 58,352
PERSONNEL EXPENSE - POLICE DEPARTMENT BUILDING						
-	2,747	4,650	REGULAR SALARIES	10,414	10,414	10,414
-	122	-	OVERTIME	-	-	-
-	-	-	COMP TIME PAYOFF	7	7	7
-	24	-	SICK LEAVE SELL BACK	-	-	-
-	-	100	VACATION PAYOUT	137	137	137
-	217	400	FICA/MEDICARE	871	871	871
-	818	1,500	HEALTH INSURANCE	3,291	3,291	3,291
-	31	75	HRA VEBA	223	223	223
-	26	75	LIFE & DISABILITY INSURANCE	112	112	112
-	173	300	PERS EMPLOYEE	683	683	683
-	481	900	PERS EMPLOYER	1,906	1,906	1,906
-	110	150	WORKERS COMPENSATION	426	426	426
-	33	100	UNEMPLOYMENT	182	182	182
\$ -	\$ 4,783	\$ 8,250	TOTAL PERSONNEL EXPENSE	\$ 18,251	\$ 18,251	\$ 18,251
MATERIALS AND SERVICES - POLICE DEPARTMENT BUILDING						
52,585	112	63,500	PROPERTY & CASUALTY INSURANCE	90,000	90,000	90,000
1,742	-	-	CUSTODIAL SERVICES	500	500	500
287	-	400	DISPOSAL SERVICES	200	200	200
6,406	-	6,500	ENERGY UTILITIES	2,200	2,200	2,200
523	-	600	SEWER UTILITIES	500	500	500
2,239	-	250	REPAIR & MAINTENANCE	500	500	500
375	-	-	LAWN & GROUNDS MAINTENANCE	-	-	-
\$ 64,157	\$ 112	\$ 71,250	TOTAL MATERIALS AND SERVICES EXPENSE	\$ 93,900	\$ 93,900	\$ 93,900
\$ 64,157	\$ 4,895	\$ 79,500	TOTAL POLICE DEPARTMENT BLDG EXPENSE	\$ 112,151	\$ 112,151	\$ 112,151
TRANSFERS OUT TO OTHER FUNDS - NON DEPARTMENTAL						
7,500	28,000	25,000	TO CIP FUND	115,000	115,000	115,000
\$ 7,500	\$ 28,000	\$ 25,000	TOTAL TRANSFERS OUT TO OTHER FUNDS	\$ 115,000	\$ 115,000	\$ 115,000
UNALLOCATED FUNDS - NON DEPARTMENTAL						
-	-	571,487	CONTINGENCY	1,250,000	250,000	250,000
1,773,160	2,554,086	1,889,971	UNAPPROPRIATED ENDING FUND BALANCE	3,651,935	3,651,935	3,651,934
\$ 1,773,160	\$ 2,554,086	\$ 2,461,458	TOTAL UNALLOCATED FUNDS	\$ 4,901,935	\$ 3,901,935	\$ 3,901,934
\$ 1,780,660	\$ 2,582,086	\$ 2,486,458	TOTAL NON DEPARTMENTAL	\$ 5,016,935	\$ 4,016,935	\$ 4,016,934
\$ 4,141,716	\$ 5,792,809	\$ 6,689,215	TOTAL GENERAL FUND REVENUE	\$ 9,476,808	\$ 9,476,808	\$ 9,476,808
\$ 4,141,716	\$ 5,820,809	\$ 6,689,215	TOTAL GENERAL FUND EXPENDITURES	\$ 9,476,808	\$ 9,476,808	\$ 9,476,808

**City of Talent
2022-23 Annual Budget**

Parks Fund

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

The City cares for 18-acres of parks that include neighborhood parks, our skate park, the Bear Creek Greenway, Wagner Creek Greenway, various pocket parks, and potential sites of future parks. It is the City's goal that every household in Talent will be within a quarter-mile from a park or green space.

To help attain our goal, the Parks Master Plan was adopted in September 2020, just before the Almeda Fire. The Master Plan is used to prioritize and implement park-related projects over the next twenty years. Included with the Master Plan is a financial analysis that lays out a funding strategy for the plan. Based on that analysis, the Parks Utility Fee was increased to \$6.66 per month in January 2021.

As the City has begun implementing the Parks Master Plan, staff have found that the cost of materials and labor have increased significantly from the plan's cost estimates. At the same time, the Almeda Fire displaced over a third of our households, reducing the level of revenue we expected from our updated Parks Utility Fee. As such, the City has been able to accomplish less of the Parks Master Plan than anticipated this past fiscal year. However, as households move back to Talent, we expect revenue to increase.

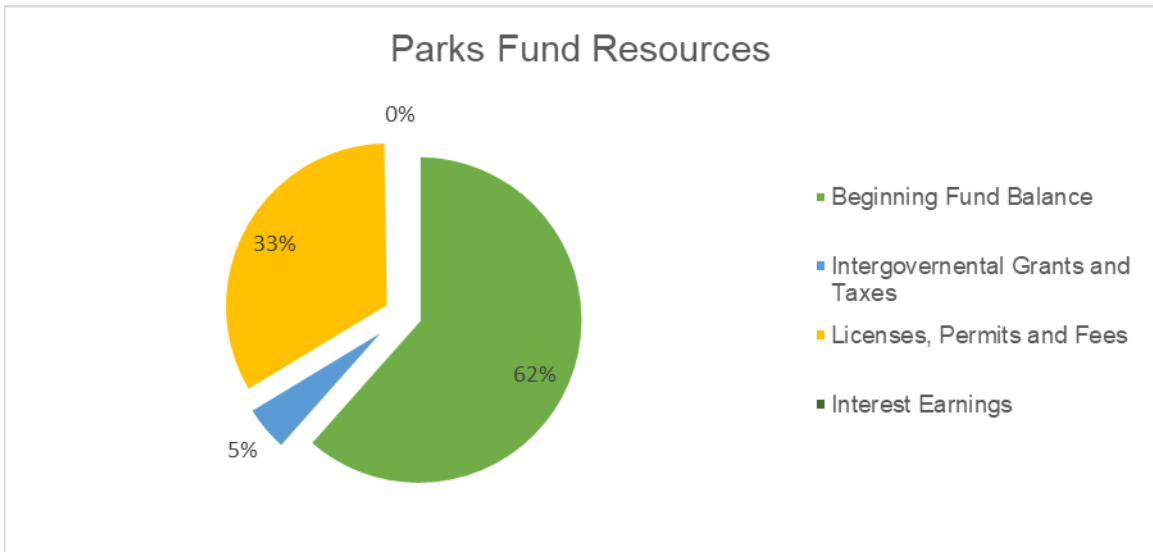
In FY23, our focus is on:

- Maintaining weeds and vegetation to reduce fire risk
- Installing a play structure at Creekside Park
- Installing a restroom at Kamerin Springs Park
- Upgrading various park benches and drinking fountains
- Re-costing specific elements of the Parks Master Plan

City of Talent 2022-23 Annual Budget

Revenue Summary For Fiscal Year 2022-23 Parks Fund by Category

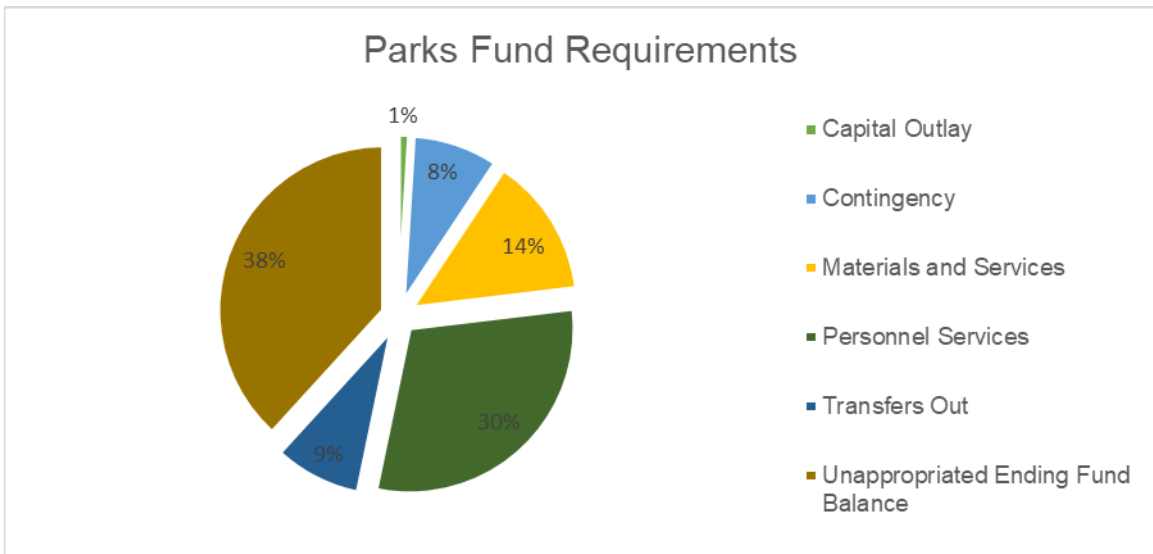
Resources	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Approved 2022-23
Beginning Fund Balance	190,426	254,208	375,000	368,389
Interfund Transfers In	-	-	-	-
Intergovernmental Grants and Taxes	68,053	61,231	58,600	28,600
Licenses, Permits and Fees	194,048	180,485	130,500	200,000
Miscellaneous	27	81,137	24,500	-
Interest Earnings	4,516	2,231	1,200	1,500
	\$ 457,070	\$ 579,293	\$ 589,800	\$ 598,489



City of Talent 2022-23 Annual Budget

Expenditure Summary For Fiscal Year 2022-23 Parks Fund by Category

Requirements	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Approved 2022-23
Capital Outlay	1,233	199	1,400	5,800
Contingency	-	-	60,000	50,000
Materials and Services	51,839	49,795	80,570	82,450
Personnel Services	102,289	112,340	158,300	180,506
Transfers Out	47,500	40,000	110,000	51,000
Unappropriated Ending Fund Balar	254,208	376,957	179,530	228,733
	\$ 457,070	\$ 579,293	\$ 589,800	\$ 598,489



City of Talent
Fiscal Year 2022-23
Parks Fund

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
REVENUES AND BEGINNING FUND BALANCE						
190,426	254,208	375,000	FUND BALANCE	368,389	368,389	368,389
-	-	-	BEGINNING FUND BALANCE	-	-	-
5,672	1,999	500	TRANSIENT ROOM TAX	-	-	-
63,506	56,554	55,000	LOCAL MARIJUANA TAX	25,000	25,000	25,000
4,547	4,676	3,600	STATE HIGHWAY GAS TAX	3,600	3,600	3,600
-	400	-	PARK PROGRAM FEES	-	-	-
188,376	178,087	130,000	PARK UTILITY FEE	200,000	200,000	200,000
4,516	2,231	1,200	INTEREST EARNINGS	1,500	1,500	1,500
-	81,137	-	INSURANCE PROCEEDS	-	-	-
-	-	24,000	OTHER GRANTS	-	-	-
(27)	-	500	MISCELLANEOUS REFUNDS AND REIMBURSEMENTS	-	-	-
\$ 457,016	\$ 579,293	\$ 589,800	TOTAL REVENUES & BEGINNING FUND BALANCE	\$ 598,489	\$ 598,489	\$ 598,489
PERSONNEL SERVICES EXPENSE						
55,248	64,176	88,700	REGULAR SALARIES	103,660	103,660	103,660
4,098	3,070	3,100	OVERTIME	2,028	2,028	2,028
-	-	1,750	ACCRUED LEAVE PAYOUTS	-	-	-
-	-	-	COMP TIME PAYOFF	143	143	143
488	378	-	SICK LEAVE SELL BACK	-	-	-
-	-	-	VACATION PAYOUT	1,264	1,264	1,264
4,486	5,078	7,175	FICA/MEDICARE	8,376	8,376	8,376
19,304	19,669	27,500	HEALTH INSURANCE	32,059	32,059	32,059
-	-	500	WELLNESS PROGRAM	978	978	978
681	743	1,075	HRA VEBA	1,705	1,705	1,705
619	624	1,150	LIFE & DISABILITY INSURANCE	853	853	853
3,490	4,039	5,600	PERS EMPLOYEE	6,569	6,569	6,569
11,335	11,929	17,600	PERS EMPLOYER	16,445	16,445	16,445
1,851	1,915	2,750	WORKERS COMPENSATION	4,673	4,673	4,673
636	721	1,400	UNEMPLOYMENT	1,752	1,752	1,752
\$ 102,236	\$ 112,340	\$ 158,300	TOTAL PERSONNEL SERVICES	\$ 180,506	\$ 180,506	\$ 180,506
MATERIALS & SERVICES EXPENSE						
-	185	500	ATTORNEY SERVICES - GENERAL	900	900	900
-	-	500	ATTORNEY SERVICES - LABOR	500	500	500
288	217	400	AUDIT SERVICES	-	-	-
75	1,604	1,000	BUSINESS CONSULTING SERVICES	1,000	1,000	1,000
3,309	3,377	6,000	CONTRACTED PERSONNEL SERVICES	6,000	6,000	6,000
3,334	4,284	5,000	I.T. SUPPORT SERVICES	1,250	1,250	1,250
1,477	1,192	2,000	COMPUTER SERVICES & SUPPLIES	4,000	4,000	4,000
657	698	950	PHONE, INTERNET & RADIO	1,200	1,200	1,200
4,107	4,630	4,770	PROPERTY & CASUALTY INSURANCE	7,000	7,000	7,000
47	-	-	CUSTODIAL SERVICES	-	-	-
1,411	1,380	2,000	DISPOSAL SERVICES	2,800	2,800	2,800
4,560	2,836	2,900	ENERGY UTILITIES	3,500	3,500	3,500
1,454	1,461	1,850	SEWER UTILITIES	1,850	1,850	1,850
6,996	5,190	11,000	REPAIR & MAINTENANCE	10,000	10,000	10,000
16,346	14,312	18,000	LAWN & GROUNDS MAINTENANCE	20,000	20,000	20,000
-	-	100	ADVERTISING & NOTICES	100	100	100
4,331	5,175	10,000	GENERAL SUPPLIES	12,000	12,000	12,000
94	100	150	OFFICE SUPPLIES	-	-	-
448	465	600	PRINTING & BINDING	600	600	600
-	25	800	TRAVEL & TRAINING	800	800	800
779	922	900	UNIFORMS	1,200	1,200	1,200
38	-	500	SAFETY EQUIPMENT	750	750	750
2,060	1,725	2,600	FUEL	6,000	6,000	6,000
29	19	8,050	MISCELLANEOUS	1,000	1,000	1,000
\$ 51,838	\$ 49,795	\$ 80,570	TOTAL MATERIALS & SERVICES	\$ 82,450	\$ 82,450	\$ 82,450
\$ 154,074	\$ 162,135	\$ 238,870	TOTAL EXPENDITURES	\$ 262,956	\$ 262,956	\$ 262,956

City of Talent
Fiscal Year 2022-23
Parks Fund

Actual 2019-20	Actual 2020-21	Budget 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
CAPITAL OUTLAY						
21	-	200	COMPUTER HARDWARE & SOFTWARE	1,400	1,400	1,400
-	-	-	FURNITURE & FIXTURES	1,400	1,400	1,400
1,212	199	1,200	MINOR EQUIPMENT	3,000	3,000	3,000
\$ 1,233	\$ 199	\$ 1,400	TOTAL CAPITAL OUTLAY	\$ 5,800	\$ 5,800	\$ 5,800
TRANSFERS OUT						
TRANSFERS OUT						
47,500	40,000	110,000	TO CIP FUND	51,000	51,000	51,000
\$ 47,500	\$ 40,000	\$ 110,000	TOTAL TRANSFERS OUT	\$ 51,000	\$ 51,000	\$ 51,000
CONTINGENCY AND ENDING FUND BALANCE						
-	-	60,000	CONTINGENCY	50,000	50,000	50,000
254,208	376,957	179,530	UNAPPROPRIATED ENDING FUND BALANCE	228,733	228,733	228,732
\$ 254,208	\$ 376,957	\$ 239,530	TOTAL UNALLOCATED FUNDS	\$ 278,733	\$ 278,733	\$ 278,732
\$ 457,016	\$ 579,293	\$ 589,800	TOTAL PARKS REVENUES	\$ 598,489	\$ 598,489	\$ 598,489
\$ 457,016	\$ 579,293	\$ 589,800	TOTAL PARKS EXPENDITURES	\$ 598,489	\$ 598,489	\$ 598,489

**City of Talent
2022-23 Annual Budget**

STREETS FUND

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

The largest streets-related project that the City has been working on – and will continue to work on in FY23 – is the West Valley View Road Reprofile. This project reduces traffic from 4-5 lanes down to 3, installs bioswale-protected bike lanes, and establishes a crosswalk across W Valley View Road where our future Wagner Creek Trail connector is planned.

While that project is wrapping up and as we wait for our Streets Fund to rebuild, the City is putting the tools in place to help us plan for and implement key transportation projects – particularly through the lens of increasing our community’s bike- and walkability.

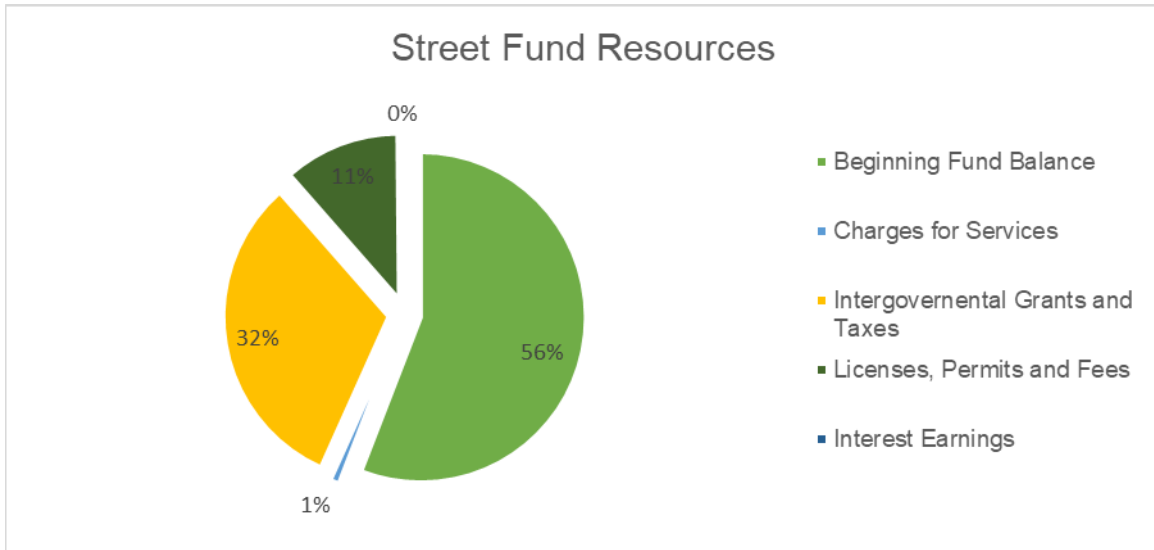
In FY23, our focus is on:

- Finishing the W Valley View Road Reprofile
- Completing a Pavement Management Plan
- Completing a 5-year Capital Improvement Plan

City of Talent 2022-23 Annual Budget

Revenue Summary For Fiscal Year 2022-23 Street Fund by Category

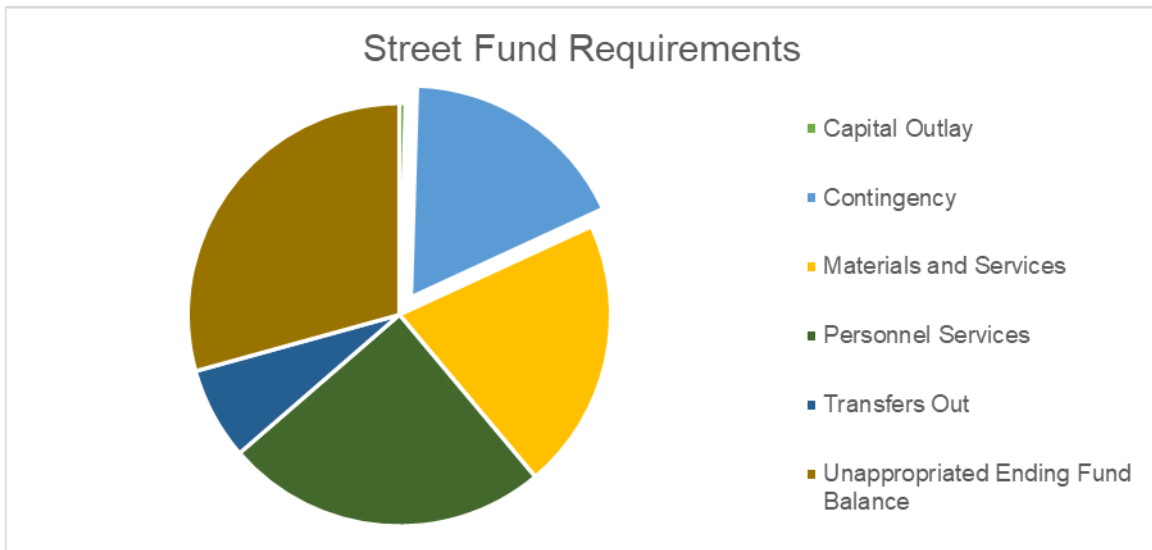
Resources	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Approved 2022-23
Beginning Fund Balance	649,121	594,654	750,000	791,216
Charges for Services	28,418	10,660	12,000	12,000
Intergovernmental Grants and Ta	450,184	462,969	450,000	450,000
Licenses, Permits and Fees	216,544	186,152	152,500	160,500
Miscellaneous	1,605	9,893	110,200	-
Interest Earnings	13,415	4,825	2,500	2,000
	\$ 1,359,288	\$ 1,269,152	\$ 1,477,200	\$ 1,415,716



City of Talent 2022-23 Annual Budget

Expenditure Summary For Fiscal Year 2022-23 Street Fund by Category

Requirements	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Approved 2022-23
Capital Outlay	1,397	1,712	2,500	6,650
Contingency	-	-	250,000	250,000
Debt Service	50,110	-	-	-
Materials and Services	255,888	202,731	317,350	294,050
Personnel Services	307,989	298,974	327,100	350,328
Transfers Out	149,250	-	42,500	100,000
Unappropriated Ending Fund B	594,654	765,735	537,750	414,688
	\$ 1,359,288	\$ 1,269,152	\$ 1,477,200	\$ 1,415,716



City of Talent
Fiscal Year 2022-23
Street Fund

Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
REVENUES AND BEGINNING FUND BALANCE						
649,121	594,654	750,000	FUND BALANCE	791,216	791,216	791,216
650	2,263	500	ENCROACHMENT PERMITS	500	500	500
450,184	462,969	450,000	STATE HIGHWAY GAS TAX	450,000	450,000	450,000
158,359	131,854	112,000	STREET UTILITY FEE	120,000	120,000	120,000
57,535	52,035	40,000	STORM DRAIN UTILITY FEE	40,000	40,000	40,000
28,418	10,660	12,000	DIESEL FUEL TAX	12,000	12,000	12,000
13,415	4,825	2,500	INTEREST EARNINGS	2,000	2,000	2,000
-	9,864	-	INSURANCE CLAIM PROCEEDS	-	-	-
1,605	29	110,200	MISCELLANEOUS REFUNDS AND REIMBURSEMENTS	-	-	-
\$ 1,359,287	\$ 1,269,152	\$ 1,477,200	TOTAL REVENUES & OTHER RESOURCES	\$ 1,415,716	\$ 1,415,716	\$ 1,415,716
PERSONNEL SERVICES						
175,950	183,478	189,600	REGULAR SALARIES	208,735	208,735	208,735
6,132	5,356	5,400	OVERTIME	3,605	3,605	3,605
-	-	3,600	ACCRUED LEAVE PAYOUTS	-	-	-
-	-	-	COMP TIME PAYOFF	170	170	170
390	559	-	SICK LEAVE SELL BACK	-	-	-
-	1,696	-	VACATION PAYOUT	2,667	2,667	2,667
13,716	14,396	15,100	FICA/MEDICARE	16,483	16,483	16,483
56,087	47,120	51,800	HEALTH INSURANCE	53,826	53,826	53,826
-	-	900	WELLNESS PROGRAM	1,061	1,061	1,061
1,975	1,704	2,000	HRA VEBA	3,175	3,175	3,175
1,796	1,432	2,100	LIFE & DISABILITY INSURANCE	1,588	1,588	1,588
10,635	9,676	11,900	PERS EMPLOYEE	12,865	12,865	12,865
30,977	28,359	37,000	PERS EMPLOYER	35,643	35,643	35,643
8,481	3,397	4,800	WORKERS COMPENSATION	7,063	7,063	7,063
1,851	1,801	2,900	UNEMPLOYMENT	3,447	3,447	3,447
\$ 307,989	\$ 298,974	\$ 327,100	TOTAL PERSONNEL SERVICES	\$ 350,328	\$ 350,328	\$ 350,328
TOTAL MATERIALS & SERVICES						
-	621	2,000	ATTORNEY SERVICES - GENERAL	3,600	3,600	3,600
-	-	1,000	ATTORNEY SERVICES - LABOR	1,000	1,000	1,000
2,154	1,626	2,400	AUDIT SERVICES	3,400	3,400	3,400
13,384	4,820	5,000	BUSINESS CONSULTING SERVICES	9,000	9,000	9,000
3,531	3,552	6,000	CONTRACTED PERSONNEL SERVICES	6,000	6,000	6,000
101	2,981	6,000	ENGINEERING SERVICES	6,000	6,000	6,000
-	1,602	-	OTHER PROFESSIONAL SERVICES	-	-	-
4,623	5,336	5,850	I.T. SUPPORT SERVICES	1,500	1,500	1,500
4,341	3,895	5,000	COMPUTER SERVICES & SUPPLIES	4,000	4,000	4,000
1,835	2,102	2,950	PHONE, INTERNET, & RADIO	3,500	3,500	3,500
19,500	20,973	21,600	PROPERTY & CASUALTY INSURANCE	34,900	34,900	34,900
62	-	-	CUSTODIAL SERVICES	-	-	-
2,279	2,560	2,600	DISPOSAL SERVICES	4,200	4,200	4,200
67,177	37,651	65,000	ENERGY UTILITIES	40,000	40,000	40,000
100,650	92,400	110,000	REPAIR & MAINTENANCE	125,000	125,000	125,000
2,787	1,100	5,000	LAWN & GROUNDS MAINTENANCE	8,000	8,000	8,000
-	231	400	ADVERTISING & NOTICES	400	400	400
-	105	500	DUES, MEMBERSHIPS, & PUBLICATIONS	500	500	500
22,459	12,399	24,000	GENERAL SUPPLIES	20,000	20,000	20,000
257	198	300	OFFICE SUPPLIES	100	100	100
245	204	350	POSTAGE	350	350	350
896	941	1,000	PRINTING & BINDING	1,000	1,000	1,000
790	25	3,000	TRAVEL & TRAINING	3,000	3,000	3,000
1,460	1,648	1,700	UNIFORMS	2,000	2,000	2,000
339	68	1,100	SAFETY EQUIPMENT	1,300	1,300	1,300
1,495	1,136	2,000	RENTAL OF EQUIPMENT & VEHICLES	3,000	3,000	3,000
5,493	4,536	6,250	FUEL	11,000	11,000	11,000
29	19	36,050	MISCELLANEOUS	1,000	1,000	1,000
-	-	300	MEETING EXPENSE	300	300	300
\$ 255,887	\$ 202,731	\$ 317,350	TOTAL MATERIALS & SERVICES	\$ 294,050	\$ 294,050	\$ 294,050

City of Talent
Fiscal Year 2022-23
Street Fund

Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
CAPITAL OUTLAY						
96	-	500	COMPUTER HARDWARE & SOFTWARE	1,650	1,650	1,650
-	-	-	FURNITURE & FIXTURES	-	-	-
1,300	1,712	2,000	MINOR EQUIPMENT	5,000	5,000	5,000
\$ 1,396	\$ 1,712	\$ 2,500	TOTAL CAPITAL OUTLAY	\$ 6,650	\$ 6,650	\$ 6,650
DEBT SERVICE						
49,125	-	-	Street Sweeper Loan Principal	-	-	-
985	-	-	Street Sweeper Loan Interest	-	-	-
\$ 50,110	\$ -	\$ -	TOTAL DEBT SERVICE	\$ -	\$ -	\$ -
TRANSFERS OUT						
149,250	-	42,500	TO CIP FUND	100,000	100,000	100,000
\$ 149,250	\$ -	\$ 42,500	TOTAL TRANSFERS OUT	\$ 100,000	\$ 100,000	\$ 100,000
UNALLOCATED FUNDS						
-	-	250,000	CONTINGENCY	250,000	250,000	250,000
594,654	765,735	537,750	UNAPPROPRIATED ENDING FUND BALANCE	414,688	414,688	414,688
\$ 594,654	\$ 765,735	\$ 787,750	TOTAL UNALLOCATED FUNDS	\$ 664,688	\$ 664,688	\$ 664,688
\$ 1,359,287	\$ 1,269,152	\$ 1,477,200	TOTAL STREET REVENUES	\$ 1,415,716	\$ 1,415,716	\$ 1,415,716
\$ 1,359,287	\$ 1,269,153	\$ 1,477,200	TOTAL STREET EXPENDITURES	\$ 1,415,716	\$ 1,415,716	\$ 1,415,716

**City of Talent
2022-23 Annual Budget**

WATER FUND

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

In FY22, we experienced a roughly 10% decrease in water revenue, largely due to a loss of customers post-Fire. Over the next two years, we expect the revenue levels to rise again as our community members move back into their homes after rebuilding.

The cost of purchasing water from Medford Water Commission is one of the largest operating expenses, alongside Personnel. Additional costs include the short- and long-term maintenance of our water facilities, the annual assessment for the City's water rights at Lost Creek Reservoir, and all utility billing and collection costs.

This past fiscal year, we saw an increase in debt service that is being paid from our water utility fund. In FY22, the city began paying off a Safe Drinking Water Loan that was used to build a 2 million gallon treated water reservoir on Rapp Road. This reservoir will help us maintain water pressure in our system, as well as help us better meet community water needs as Talent grows.

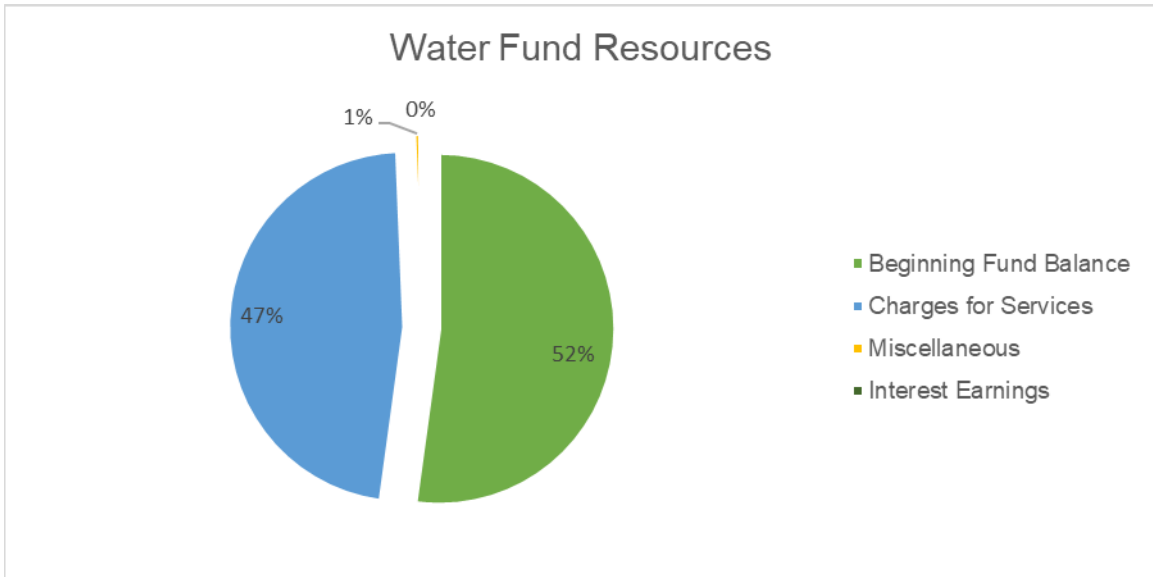
In FY23, our focus is on:

- Completing a 5-year Capital Improvement Plan to help prioritize water projects from our various master plans
- Assessing our water rates
- Identifying grant funding to help us pursue large-scale water projects

City of Talent 2022-23 Annual Budget

Revenue Summary For Fiscal Year 2022-23 Water Fund by Category

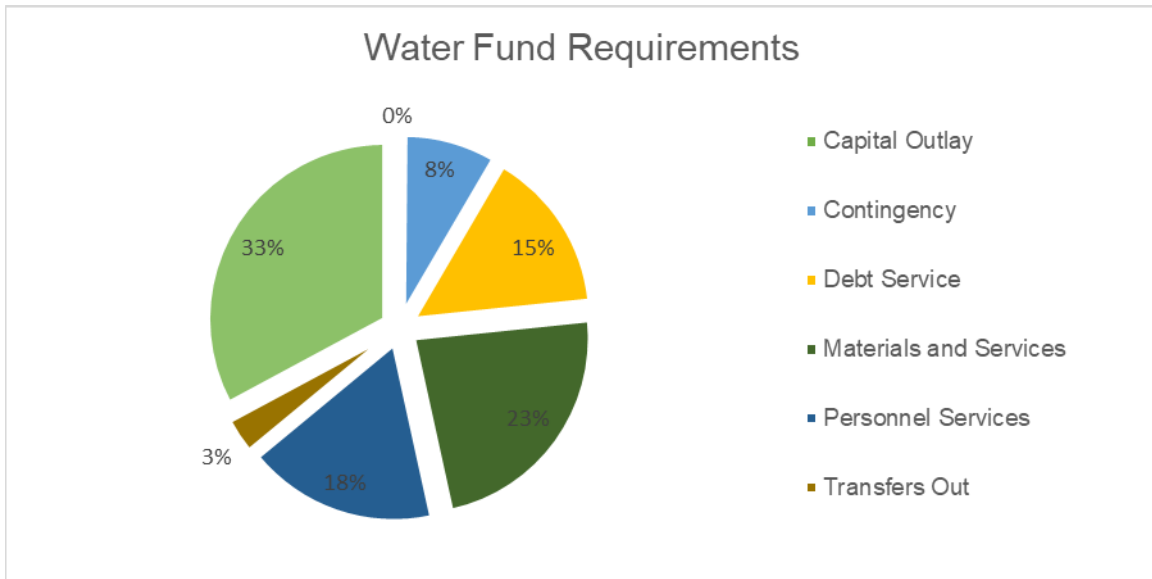
Resources	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Approved 2022-23
Beginning Fund Balance	1,047,763	970,822	950,000	1,569,602
Charges for Services	1,528,561	1,462,993	1,111,000	1,420,000
Intergovernmental Grants and Tax	-	-	565,000	-
Miscellaneous	14,777	34,928	13,000	16,000
Interest Earnings	20,118	7,893	5,000	3,500
	\$ 2,611,219	\$ 2,476,636	\$ 2,644,000	\$ 3,009,102



City of Talent 2022-23 Annual Budget

Expenditure Summary For Fiscal Year 2022-23 Water Fund by Category

Requirements	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Approved 2022- 23
Capital Outlay	2,624	2,222	2,500	3,900
Contingency	-	-	13,403	250,000
Debt Service	309,231	228,030	451,824	448,762
Materials and Services	625,378	604,069	790,125	698,270
Personnel Services	505,668	498,562	584,775	525,318
Transfers Out	197,500	190,000	246,000	94,750
Unappropriated Ending Fund Bal	970,822	953,752	555,373	988,102
	\$ 2,611,219	\$ 2,476,635	\$ 2,644,000	\$ 3,009,102



City of Talent
Fiscal Year 2022-23
Water Fund

Actual 2019-20	Actual 2020-21	Budgeted 2021-22	REVENUES	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
REVENUES AND BEGINNING FUND BALANCE						
1,047,763	970,822	950,000	FUND BALANCE	1,569,602	1,569,602	1,569,602
-	-	390,000	FEMA DAMAGE INVENTORY	-	-	-
-	-	65,000	MUNICIPAL WILDFIRE GRANT	-	-	-
-	-	110,000	BUSINESS OREGON	-	-	-
20,424	17,353	7,000	LATE FEES	10,000	10,000	10,000
1,508,625	1,436,164	1,100,000	WATER REVENUE	1,400,000	1,400,000	1,400,000
386	-	1,000	COMMERCIAL WATER SALES	-	-	-
19,550	26,829	10,000	NEW CONNECTIONS	20,000	20,000	20,000
20,118	7,893	5,000	INTEREST EARNINGS	3,500	3,500	3,500
-	17,490	-	INSURANCE CLAIM PROCEEDS	-	-	-
(5,647)	85	6,000	MISCELLANEOUS REFUNDS AND REIMBURSEMENTS	6,000	6,000	6,000
\$ 2,611,219	\$ 2,476,636	\$ 2,644,000	TOTAL REVENUES	\$ 3,009,102	\$ 3,009,102	\$ 3,009,102
PERSONNEL SERVICES						
297,308	300,653	349,800	REGULAR SALARIES	310,915	310,915	310,915
4,497	6,352	8,350	OVERTIME	5,633	5,633	5,633
-	-	5,100	ACCRUED LEAVE PAYOUTS	-	-	-
-	-	-	COMP TIME PAYOFF	953	953	953
98	693	-	SICK LEAVE SELL BACK	-	-	-
67	1,998	-	VACATION PAYOUT	3,168	3,168	3,168
22,622	23,224	25,600	FICA/MEDICARE	24,311	24,311	24,311
104,362	89,241	95,400	HEALTH INSURANCE	83,935	83,935	83,935
-	-	1,900	WELLNESS PROGRAM	1,725	1,725	1,725
3,458	3,318	3,625	HRA VEBA	5,592	5,592	5,592
3,108	2,787	3,850	LIFE & DISABILITY INSURANCE	2,796	2,796	2,796
17,001	17,104	20,100	PERS EMPLOYEE	19,004	19,004	19,004
44,803	45,956	60,400	PERS EMPLOYER	55,003	55,003	55,003
4,853	4,014	5,650	WORKERS COMPENSATION	7,199	7,199	7,199
3,492	3,220	5,000	UNEMPLOYMENT	5,085	5,085	5,085
\$ 505,669	\$ 498,563	\$ 584,776	TOTAL PERSONNEL SERVICES	\$ 525,318	\$ 525,318	\$ 525,318
MATERIALS & SERVICES						
-	621	2,000	ATTORNEY SERVICES - GENERAL	3,600	3,600	3,600
-	-	1,000	ATTORNEY SERVICES - LABOR	1,000	1,000	1,000
3,806	2,873	4,400	AUDIT SERVICES	6,700	6,700	6,700
15,305	9,630	12,000	BUSINESS CONSULTING SERVICES	13,000	13,000	13,000
166	208	1,500	CONTRACTED PERSONNEL SERVICES	2,000	2,000	2,000
2,191	2,981	5,000	ENGINEERING SERVICES	6,000	6,000	6,000
6,429	5,127	20,000	TAP EXPENSES	20,000	20,000	20,000
35,741	16,080	26,000	I.T. SUPPORT SERVICES	6,500	6,500	6,500
17,583	19,910	17,000	COMPUTER SERVICES & SUPPLIES	12,000	12,000	12,000
5,087	5,384	6,000	PHONE, INTERNET, & RADIO	6,800	6,800	6,800
15,769	17,233	17,750	PROPERTY & CASUALTY INSURANCE	27,000	27,000	27,000
1,501	1,800	1,650	DISPOSAL SERVICES	2,800	2,800	2,800
44,052	67,362	68,000	ENERGY UTILITIES	80,000	80,000	80,000
370	371	500	SEWER UTILITIES	500	500	500
17,578	21,412	32,000	REPAIR & MAINTENANCE	32,000	32,000	32,000
-	223	350	ADVERTISING & NOTICES	650	650	650
16,730	15,663	14,000	BANKING FEES	19,000	19,000	19,000
2,197	1,556	1,050	DUES, MEMBERSHIPS, & PUBLICATIONS	1,000	1,000	1,000
20,328	65,609	39,000	GENERAL SUPPLIES	45,500	45,500	45,500
1,785	1,509	1,700	OFFICE SUPPLIES	1,700	1,700	1,700
9,535	7,174	9,500	POSTAGE	10,000	10,000	10,000
7,057	5,476	7,650	PRINTING & BINDING	10,000	10,000	10,000
1,518	-	3,500	TRAVEL & TRAINING	3,500	3,500	3,500

**City of Talent
Fiscal Year 2022-23
Water Fund**

Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
MATERIALS & SERVICES (CONTINUED)						
2,629	2,892	3,200	UNIFORMS	3,000	3,000	3,000
328	68	1,500	SAFETY EQUIPMENT	1,500	1,500	1,500
286,405	225,107	225,000	WHOLESALE WATER PURCHASES	260,000	260,000	260,000
75,256	71,856	64,000	IN LIEU OF FRANCHSE FEE PAYMENT	75,000	75,000	75,000
30,563	31,180	32,000	LOST CREEK WATER STORAGE	32,000	32,000	32,000
383	171	200	TID ASSESSMENT	220	220	220
994	1,133	1,750	RENTAL OF EQUIPMENT & VEHICLES	3,000	3,000	3,000
3,891	3,342	4,500	FUEL	11,000	11,000	11,000
139	118	166,125	MISCELLANEOUS	1,000	1,000	1,000
-	-	300	MEETING EXPENSE	300	300	300
\$ 625,373	\$ 604,069	\$ 790,125	TOTAL MATERIALS & SERVICES	\$ 698,270	\$ 698,270	\$ 698,270
CAPITAL OUTLAY						
2,624	-	500	COMPUTER HARDWARE & SOFTWARE	500	500	500
-	2,222	2,000	MINOR EQUIPMENT	3,400	3,400	3,400
\$ 2,624	\$ 2,222	\$ 2,500	TOTAL CAPITAL OUTLAY	\$ 3,900	\$ 3,900	\$ 3,900
DEBT SERVICE						
130,000	130,000	135,000	2013 BOND PRINCIPAL	140,000	140,000	140,000
101,735	98,030	92,730	2013 BOND INTEREST	90,000	90,000	90,000
68,093	-	75,408	OCED LOAN PRINCIPAL	69,000	69,000	69,000
9,403	-	8,722	OCED LOAN INTEREST	9,800	9,800	9,800
-	-	100,749	NEW RESERVOIR PRINCIPAL	104,879	104,879	104,879
-	-	39,215	NEW RESERVOIR INTEREST	35,083	35,083	35,083
\$ 309,231	\$ 228,030	\$ 451,824	TOTAL DEBT SERVICE	\$ 448,762	\$ 448,762	\$ 448,762
TRANSFERS OUT						
197,500	190,000	254,220	TO CIP FUND	94,750	94,750	94,750
\$ 197,500	\$ 190,000	\$ 254,220	TOTAL TRANSFERS OUT	\$ 94,750	\$ 94,750	\$ 94,750
UNALLOCATED						
-	-	5,183	CONTINGENCY	250,000	250,000	250,000
970,822	953,752	555,373	UNAPPROPRIATED ENDING FUND BALANCE	988,102	988,102	988,102
\$ 970,822	\$ 953,752	\$ 560,556	TOTAL UNALLOCATED FUNDS	\$ 1,238,102	\$ 1,238,102	\$ 1,238,102
\$ 2,611,219	\$ 2,476,636	\$ 2,644,000	TOTAL REVENUES	\$ 3,009,102	\$ 3,009,102	\$ 3,009,102
\$ 2,611,219	\$ 2,476,636	\$ 2,644,000	TOTAL EXPENDITURES	\$ 3,009,102	\$ 3,009,102	\$ 3,009,102

**City of Talent
2022-23 Annual Budget**

System Development Charge (SDC) Fund

SDCs are collected when a building permit is issued. Beside 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 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 changes to new development for the new capital expenditures necessitated by that growth. "Reimbursements" represent the cost that new development pays to "buy in" to existing infrastructure that has already been paid for by other Talent residents. The source of funding for capital projects using SDC funds is dependent on whether the project falls into one of the two categories.

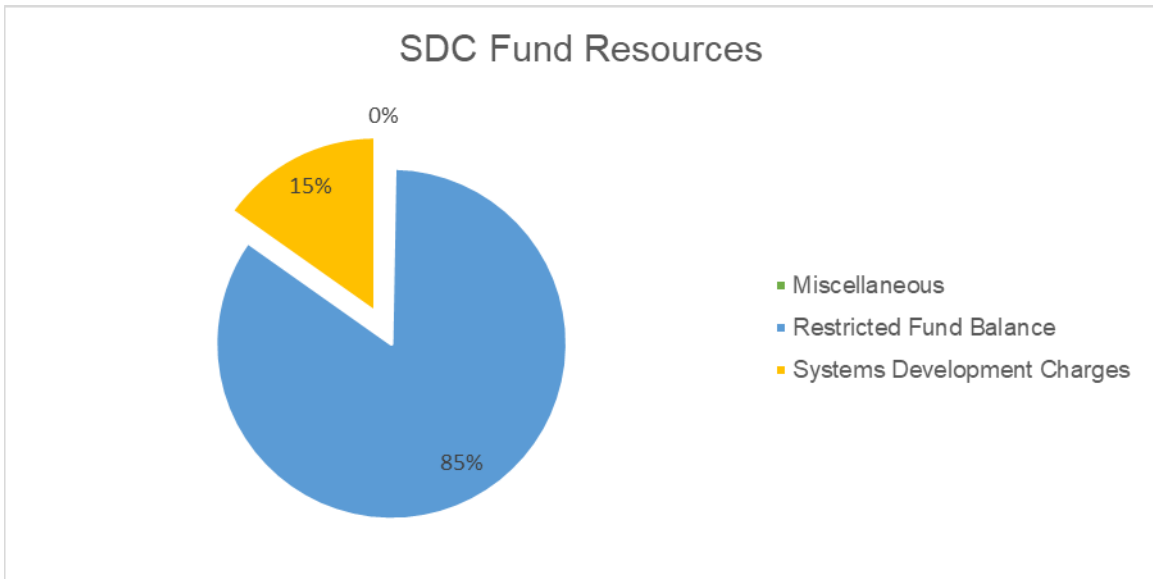
SDCs were revised in January 2006 based on an economic analysis of the methodology and an updated Capital Improvement Program. The changes in fees for Parks, Streets and Storm Water were adjusted upward based on the study. Water SDCs were adjusted in 2005 and 2019 under a similar study. The City is currently undergoing a new 5-year Capital Improvement Plan. After the plan is complete, the City will likely look into our SDCs fees to make sure they are appropriate.

In the FY23 budget, we are intentionally letting our SDC reserve funds – the funds set aside for future projects – to build-up. To help our community rebuild after the Alameda Fire, the City provides a "like-for-like" SDC waiver property owners rebuilding their homes. This policy applies to Parks, Transportation, and Water SDCs and will continue through March 2023. Largely due to this policy, SDC revenue has been low this past year and will likely remain low through the majority of this upcoming year, putting downward pressure on the reserve balances for future projects. The Water SDCs are particularly low, given the emergency Roy Street Waterline replacement in FY22 which drained its fund balance. As the rebuild completes, we expect to see these funds recover.

City of Talent 2022-23 Annual Budget

Revenue Summary For Fiscal Year 2022-23 SDC Fund by Category

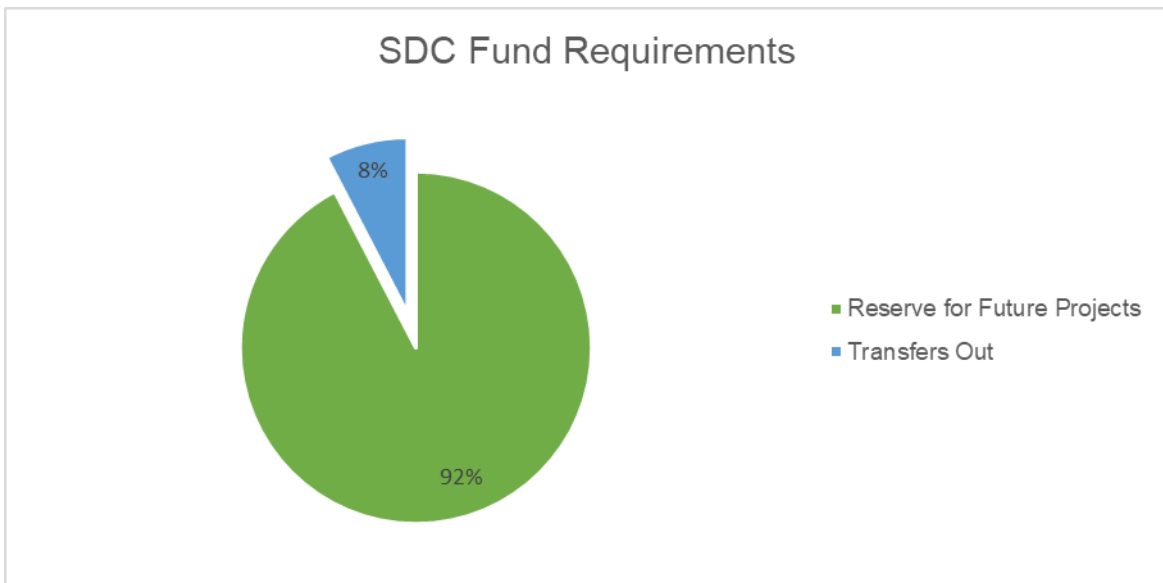
Resources	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Approved 2022-23
Miscellaneous	30,539	9,972	8,800	2,410
Restricted Fund Balance	1,581,921	1,240,762	1,172,500	720,081
Systems Development Charge	218,414	157,548	241,100	129,503
	\$ 1,830,875	\$ 1,408,282	\$ 1,422,400	\$ 851,994



City of Talent 2022-23 Annual Budget

Expenditure Summary For Fiscal Year 2022-23 SDC Fund by Category

Requirements	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Approved 2022-23
Reserve for Future Projects	1,240,762	1,198,282	883,200	786,994
Transfers Out	590,113	210,000	539,200	65,000
	\$ 1,830,875	\$ 1,408,282	\$ 1,422,400	\$ 851,994



City of Talent
Fiscal Year 2022-23
SDC Fund

Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
REVENUES AND BEGINNING FUND BALANCE - TRANSPORTATION SDC						
359,875	415,163	461,500	RESTRICTED FUND BAL IMP SDC	343,393	343,393	343,393
88,546	28,726	32,000	RESTRICTED FUND BAL REIM SDC	35,882	35,882	35,882
57,471	48,722	2,500	IMPROVEMENT SDC	50,000	50,000	50,000
4,712	3,908	600	REIMBURSEMENT SDC	3,000	3,000	3,000
7,817	3,472	64,800	IMP SDC INTEREST	500	500	500
1,468	228	5,300	REIM SDC INTEREST	50	50	50
\$ 519,888	\$ 500,219	\$ 566,700	TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 432,825	\$ 432,825	\$ 432,825
TRANSFERS AND ENDING FUND BALANCE - TRANSPORTATION SDC						
10,000	-	172,200	IMP SDC TO FUND 35	-	-	-
66,000	-	-	REIMB SDC TO FUND 35	-	-	-
443,889	500,219	394,500	RSV-TRANS SYS IMPROVEMENTS	432,825	432,825	432,825
\$ 519,889	\$ 500,219	\$ 566,700	TOTAL TRANSFERS & ENDING FUND BALANCE	\$ 432,825	\$ 432,825	\$ 432,825
REVENUES AND BEGINNING FUND BALANCE - STORM DRAIN SDC						
153,668	79,117	90,000	RETRICTED FUND BAL IMP SDC	103,679	103,679	103,679
126,580	91,658	99,000	RESTRICTED FUND BAL REIM SDC	106,407	106,407	106,407
15,753	12,302	19,100	IMPROVEMENT SDC	5,703	5,703	5,703
12,607	9,088	15,300	REIMBURSEMENT SDC	4,500	4,500	4,500
2,696	624	1,100	IMP SDC INTEREST	310	310	310
2,584	757	1,000	REIM SDC INTEREST	350	350	350
\$ 313,888	\$ 193,546	\$ 225,500	TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 220,950	\$ 220,950	\$ 220,950
TRANSFERS AND ENDING FUND BALANCE - STORM DRAIN SDC						
93,000	-	-	IMP SDC TO FUND 35	-	-	-
50,113	-	-	REIMB SDC TO FUND 35	-	-	-
170,775	193,546	225,500	RSV-SD SYS IMPROVEMENTS	220,950	220,950	220,950
\$ 313,888	\$ 193,546	\$ 225,500	TOTAL TRANSFERS & ENDING FUND BALANCE	\$ 220,950	\$ 220,950	\$ 220,950
REVENUES AND BEGINNING FUND BALANCE - WATER SDC						
142,739	65,734	83,500	RESTRICTED FUND BAL IMP SDC	28,462	28,462	28,462
364,531	176,331	50,500	RESTRICTED FUND BAL REIM SDC	(99,883)	(99,883)	(99,883)
20,586	15,999	22,400	IMPROVEMENT SDC	15,000	15,000	15,000
71,720	34,605	69,900	REIMBURSEMENT SDC	30,000	30,000	30,000
2,409	478	1,000	IMP SDC INTEREST	150	150	150
6,079	1,100	2,600	REIM SDC INTEREST	500	500	500
\$ 608,064	\$ 294,245	\$ 229,900	TOTAL REVENUE & BEGINNING FUND BALANCE	\$ (25,771)	\$ (25,771)	\$ (25,771)
TRANSFERS AND ENDING FUND BALANCE - WATER SDC						
100,000	50,000	63,000	IMP SDC TO FUND 35	-	-	-
266,000	100,000	50,000	REIMB SDC TO FUND 35	-	-	-
-	-	116,000	TRANSFER TO FUND 35	-	-	-
242,064	145,262	900	RSV-WATER SYS IMPROVEMENTS	(25,771)	(25,771)	(25,771)
\$ 608,064	\$ 295,262	\$ 229,900	TOTAL TRANSFERS & ENDING FUND BALANCE	\$ (25,771)	\$ (25,771)	\$ (25,771)
REVENUES AND BEGINNING FUND BALANCE - PARKS SDC						
205,840	227,546	188,500	RESTRICTED FUND BAL IMP SDC	23,576	23,576	23,576
140,143	156,489	167,500	RESTRICTED FUND BAL REIM SDC	178,564	178,564	178,564
22,268	21,063	28,300	IMPROVEMENT SDC	13,000	13,000	13,000
13,298	11,863	16,000	REIMBURSEMENT SDC	8,300	8,300	8,300
4,438	1,957	-	IMP SDC INTEREST	50	50	50
3,047	1,355	-	REIM SDC INTEREST	500	500	500
\$ 389,035	\$ 420,272	\$ 400,300	TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 223,990	\$ 223,990	\$ 223,990
TRANSFERS AND ENDING FUND BALANCE - PARKS SDC						
-	-	-	TO GENERAL FUND	-	-	-
-	-	-	TO CIP FUND	-	-	-
5,000	60,000	188,000	IMP SDC TO FUND 35	15,000	15,000	15,000
-	-	-	REIMB SDC TO FUND 35	50,000	50,000	50,000
-	-	-	TRANSFER TO FUND 35	-	-	-
384,034	360,272	212,300	RSV-PARKS SYS IMPROVEMENTS	158,990	158,990	158,990
\$ 389,034	\$ 420,272	\$ 400,300	TOTAL TRANSFERS & ENDING FUND BALANCE	\$ 223,990	\$ 223,990	\$ 223,990

City of Talent
Fiscal Year 2022-23
SDC Fund

SYSTEM DEVELOPMENT CHARGE FUND SUMMARY

Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
SUMMARY REVENUE & BEGINNING FUND BALANCE						
1,581,921	1,240,762	1,172,500	TOTAL FUND BALANCE	720,081	720,081	720,081
30,539	9,972	75,800	TOTAL INTEREST EARNINGS	2,410	2,410	2,410
218,414	157,548	174,100	TOTAL SDC REVENUE	129,503	129,503	129,503
\$ 1,830,875	\$ 1,408,282	\$ 1,422,400	TOTAL SDC REVENUE	\$ 851,994	\$ 851,994	\$ 851,994
SUMMARY TRANSFERS & ENDING FUND BALANCE						
76,000	-	172,200	TRANSFER TO CIP FUND - STREET PROJECTS	-	-	-
143,113	-	-	TRANSFER TO CIP FUND STORM DRAIN PROJECTS	-	-	-
366,000	150,000	229,000	TRANSFER TO CIP FUND - WATER PROJECTS	-	-	-
5,000	60,000	188,000	TRANSFER TO CIP FUND - PARKS PROJECTS	65,000	65,000	65,000
1,240,762	1,199,299	833,200	RESERVE FOR FUTURE PROJECTS	786,994	786,994	786,994
\$ 1,830,875	\$ 1,409,299	\$ 1,422,400	TOTAL TRANSFERS & ENDING FUND BALANCE	\$ 851,994	\$ 851,994	\$ 851,994
\$ 1,830,875	\$ 1,408,282	\$ 1,422,400	TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 851,994	\$ 851,994	\$ 851,994
\$ 1,830,875	\$ 1,409,299	\$ 1,422,400	TOTAL SDC EXPENDITURES	\$ 851,994	\$ 851,994	\$ 851,994

**City of Talent
2022-23 Annual Budget**

Capital Improvement Program (CIP) Fund

The Capital Improvement Program (CIP) Fund is used to manage capital projects in the coming year, and to allow funds to be set aside for capital projects beyond the current budget year. Revenue sources for the 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. 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 CIP 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 other city funds, the monies transferred to the CIP Fund are identified for a specific project, and the dollars allocated are carried over from one year to the next within that project account. The specified funds remain earmarked 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 project was less than originally anticipated, or it was determined that the project is no longer viable.

In this fiscal year budget, we propose allocating dollars from completed projects into other identified capital projects, as well as into "unallocated" funds, to be assigned to future projects as needed. We are intentionally keeping transfers into the CIP Fund from other city funds to a minimum, to help those other funds replenish as we wait on the finalization of our Capital Project Improvement plan.

**City of Talent
2022-23 Annual Budget**

In this FY23, we plan to:

Parks

- Install a restroom and establish landscaping at Kamerin Springs Park
- Install a play structure at Creekside Park
- Upgrade the benches and drinking fountains in various parks

Storm Drain

- Complete our Stormwater Master Plan

Transportation

- Complete the W. Valley View Road Reprofile project
- Continue to improve sidewalks
- Finish our Pavement Management Plan

Water

- Make needed changes to our SCADA system
- Replace the W. Valley View Transmission Line
- Replace water meters, repair hydrants, and other smaller-scale maintenance activities
- Begin drafting a new intergovernmental agreement for our TAP water system management

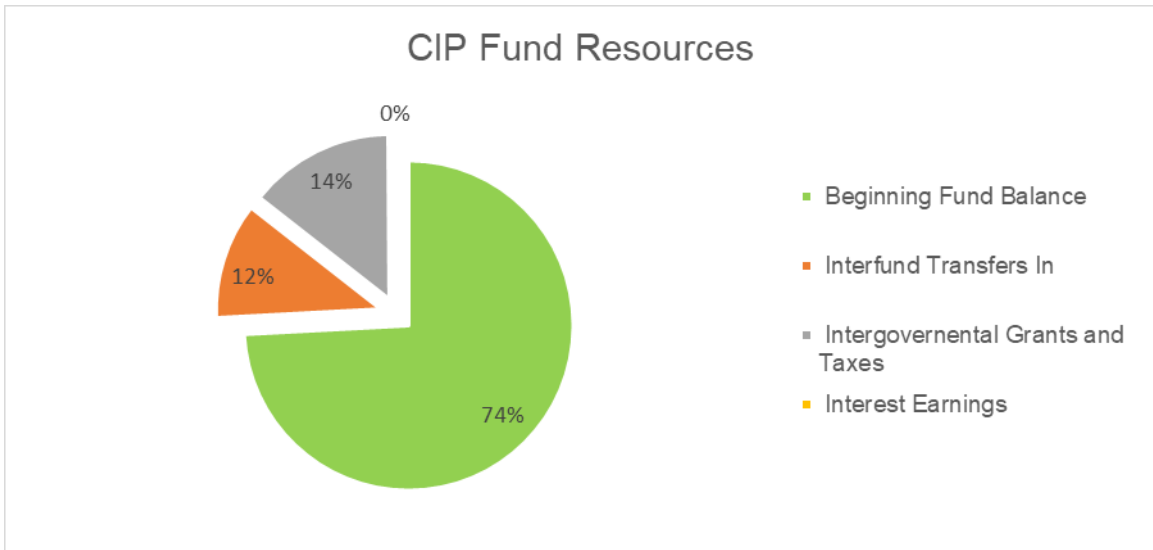
General

- Finish our Capital Improvement Plan
- Start placing funds in a vehicle reserve, in anticipation of beginning a vehicle replacement schedule

City of Talent 2022-23 Annual Budget

Revenue Summary For Fiscal Year 2022-23 CIP Fund by Category

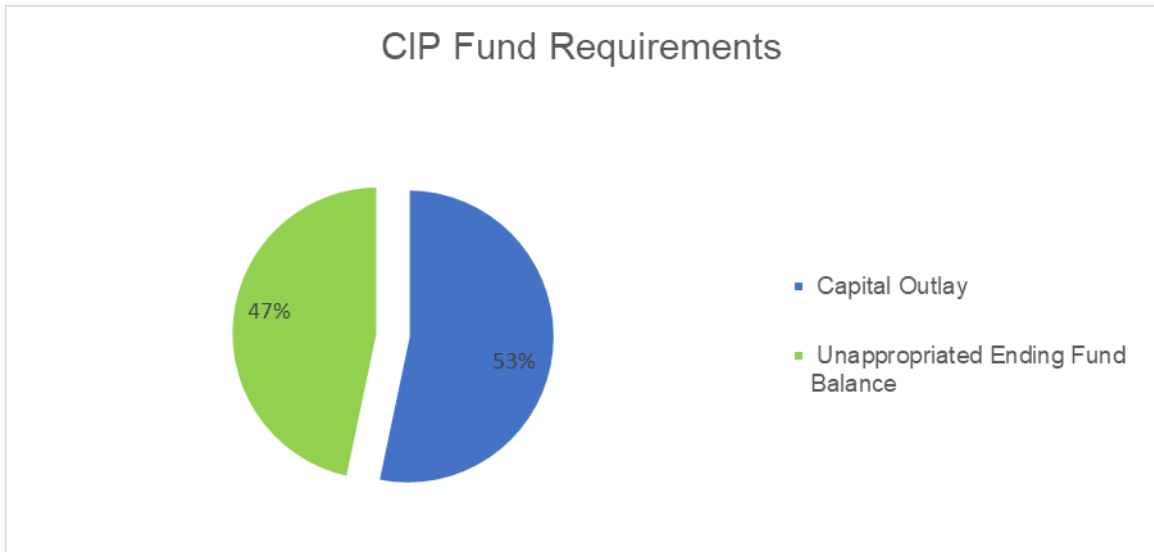
Resources	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Approved 2022-23
Beginning Fund Balance	1,094,762	1,379,144	1,990,600	2,767,776
Interfund Transfers In	991,863	468,000	995,920	425,750
Intergovernmental Grants and Taxes	332,754	2,749,192	935,000	535,000
Interest Earnings	28,185	10,078	-	4,000
	\$ 2,447,564	\$ 4,606,414	\$ 3,921,520	\$ 3,732,526



City of Talent 2022-23 Annual Budget

Expenditure Summary For Fiscal Year 2022-23 CIP Fund by Category

Requirements	Actual 2019-20	Actual 2020-21	Adopted 2021-22	Approved 2022-23
Capital Outlay	1,068,421	3,274,438	3,797,300	1,989,493
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Unappropriated Ending Fund Balance	1,379,143	1,331,976	124,220	1,743,033
	\$ 2,447,564	\$ 4,606,414	\$ 3,921,520	\$ 3,732,526



City of Talent
Fiscal Year 2022-23
Capital Improvement Project Fund

Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
FUND BALANCE						
1,094,762	1,379,144	1,990,600	FUND BALANCE	2,767,776	2,767,776	2,767,776
\$ 1,094,762	\$ 1,379,144	\$ 1,990,600	TOTAL FUND BALANCE	\$ 2,767,776	\$ 2,767,776	\$ 2,767,776
INTERGOVERNMENTAL						
-	-	450,000	FEDERAL GOV GRANTS	-	-	-
332,754	2,749,192	485,000	STATE GOV GRANTS	535,000	535,000	535,000
\$ 332,754	\$ 2,749,192	\$ 935,000	TOTAL INTERGOVERNMENTAL	\$ 535,000	\$ 535,000	\$ 535,000
INTEREST						
28,185	10,078	-	INTEREST EARNINGS	4,000	4,000	4,000
\$ 28,185	\$ 10,078	\$ -	TOTAL INTEREST	\$ 4,000	\$ 4,000	\$ 4,000
TRANSFERS FROM OTHER FUNDS						
7,500	28,000	25,000	FROM GENERAL FUND	115,000	115,000	115,000
47,500	40,000	110,000	FROM PARKS FUND	51,000	51,000	51,000
149,250	-	164,700	FROM STREET FUND	100,000	100,000	100,000
66,000	-	-	FROM WATER FUND	-	-	-
10,000	-	25,000	FROM TRANS IMP SDC	-	-	-
50,113	-	-	FROM STM DRN REIM SDC	-	-	-
93,000	-	-	FROM STM DRN IMP SDC	-	-	-
266,000	100,000	216,000	FROM WATER REIM SDC	-	-	-
100,000	50,000	13,000	FROM WATER IMP SDC	-	-	-
-	60,000	188,000	FROM PARKS IMP SDC	15,000	15,000	15,000
5,000	-	-	FROM PARKS REIM SDC	50,000	50,000	50,000
197,500	190,000	254,220	FROM WATER UTILITY FUND	94,750	94,750	94,750
\$ 991,863	\$ 468,000	\$ 995,920	TOTAL TRANSFERS FROM OTHER FUNDS	\$ 425,750	\$ 425,750	\$ 425,750
GENERAL GOVERNMENT PROJECTS						
-	-	25,000	BUSINESS CONSULTING SERVICES	-	-	-
-	-	60,200	CONSTRUCTION SERVICES	-	-	-
8,751	-	-	COMPUTER SERVICES & SUPPLIES	-	-	-
8,000	-	-	COMPUTER SERVICES AND SUPPLIES	-	-	-
\$ 16,751	\$ -	\$ 85,200	TOTAL GENERAL GOVERNMENT PROJECTS	\$ -	\$ -	\$ -
PARKS PROJECTS						
26,266	1,028	-	BUSINESS CONSULTING SERVICES	-	-	-
6,052	51,440	353,200	CONSTRUCTION SERVICES	270,000	270,000	270,000
80	388	-	ENGINEERING SERVICES	-	-	-
10,634	561	65,000	FURNITURE & FIXTURES	18,000	18,000	18,000
\$ 43,031	\$ 53,416	\$ 418,200	TOTAL PARKS PROJECTS	\$ 288,000	\$ 288,000	\$ 288,000
TRANSPORTATION PROJECTS						
5,447	14,307	-	BUSINESS CONSULTING SERVICES	50,000	50,000	50,000
(38,495)	141,117	1,500,050	CONSTRUCTION SERVICES	1,416,493	1,416,493	1,416,493
30,439	-	-	ENGINEERING SERVICES	-	-	-
13,251	-	-	EQUIPMENT	-	-	-
\$ 10,642	\$ 155,423	\$ 1,500,050	TOTAL TRANSPORTATION PROJECTS	\$ 1,466,493	\$ 1,466,493	\$ 1,466,493
STORMWATER PROJECTS						
-	-	-	BUSINESS CONSULTING SERVICES	30,000	30,000	30,000
-	-	37,900	CONSTRUCTION SERVICES	-	-	-
30,897	34,403	-	ENGINEERING SERVICES	-	-	-
\$ 30,897	\$ 34,403	\$ 37,900	TOTAL STORMWATER PROJECTS	\$ 30,000	\$ 30,000	\$ 30,000
WATER PROJECTS						
14,103	16,400	-	BUSINESS CONSULTING SERVICES	60,000	60,000	60,000
678,971	2,738,351	1,629,950	CONSTRUCTION SERVICES	50,000	50,000	50,000
193,268	236,690	-	ENGINEERING SERVICES	-	-	-
-	-	-	COMPUTER SERVICES & SUPPLIES	30,000	30,000	30,000
672	-	-	ADVERTISING & NOTICES	-	-	-
43,921	2,085	-	GENERAL SUPPLIES	65,000	65,000	65,000
\$ 930,935	\$ 2,993,526	\$ 1,629,950	TOTAL WATER PROJECTS	\$ 205,000	\$ 205,000	\$ 205,000

City of Talent
Fiscal Year 2022-23
Capital Improvement Project Fund

Actual 2019-20	Actual 2020-21	Budgeted 2021-22	Account Description	Proposed 2022-23	Approved 2022-23	Adopted 2022-23
VEHICLES AND EQUIPMENT						
21,200	22,670	111,000	MINOR EQUIPMENT	-	-	-
14,963	15,000	15,000	VEHICLES	-	-	-
\$ 36,163	\$ 37,670	\$ 126,000	TOTAL VEHICLES AND EQUIPMENT	\$ -	\$ -	\$ -
CONTINGENCY AND RESERVE						
-	-	-	RSV-FUTURE CAP EQUIPMENT	-	-	-
1,379,144	1,331,976	124,220	CIP - RESERVE (DEDICATED TO FUTURE PROJECTS)	1,743,033	1,743,033	1,743,033
\$ 1,379,144	\$ 1,331,976	\$ 124,220		\$ 1,743,033	\$ 1,743,033	\$ 1,743,033
\$ 2,447,564	\$ 4,606,414	\$ 3,921,520	FUND REVENUE	\$ 3,732,526	\$ 3,732,526	\$ 3,732,526
\$ 2,447,564	\$ 4,606,414	\$ 3,921,520	FUND EXPENDITURES	\$ 3,732,526	\$ 3,732,526	\$ 3,732,526