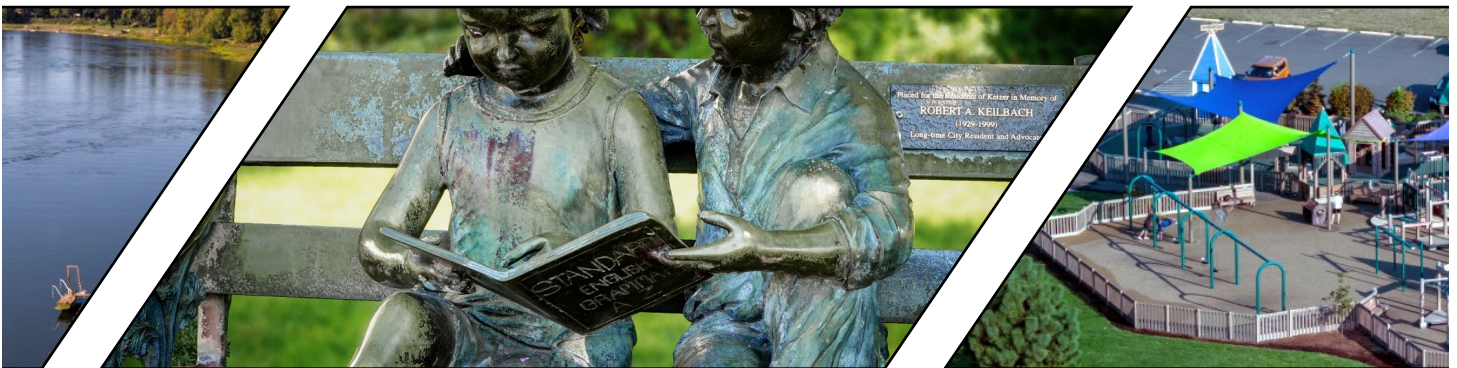


City of Keizer

Marion County, Oregon

Adopted

Fiscal Year 2024-2025 Budget





FISCAL YEAR 2024-2025

BUDGET COMMITTEE MEMBERS

Council Members:

Cathy Clark, Mayor
Shaney Starr, President
Soraida Cross
Robert Husseman
Kyle Juran
Dan Kohler
Laura Reid

Public Members:

Lore Christopher
Jane Herb
Susan London
Melissa Martin
Matthew Stalheim
Jonathan Thompson
Elaine Wilson

STAFF

Adam Brown, City Manager
Joseph Lindsay, City Attorney

Executive Leadership Team

Melissa Bisset, City Recorder
Machell DePina, Human Resources Director
Bill Lawyer, Public Works Director
Andrew Copeland, Chief of Police
Shane Witham, Planning Director
Tim Wood, Assistant City Manager - Finance Director

“We’re Building a Better Community - Together!”

Quotes on Democracy

Democracy is worth dying for, because it's the most deeply honorable form of government ever devised by man.

Ronald Reagan

The cornerstone of democracy rests on the foundation of an educated electorate.

Thomas Jefferson

Neither the chains of dictatorship nor the fetters of oppression can keep down the forces of freedom for long.

Angela Merkel

Democracy is the worst form of government, except for all the others.

Winston S. Churchill

Education is transformational. It literally changes lives. That is why people work so hard to become educated, and that is why education has always been the key to the American Dream, the force erases arbitrary divisions of race and class and culture and unlocks every person's God-given potential.

Condoleezza Rice



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Keizer
Oregon**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

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Budget Message





City Manager's Budget Message City of Keizer Fiscal Year 2024-25

Honorable Mayor Clark, City Councilors, Budget Committee and Citizens of Keizer:

I am pleased to present the City of Keizer's annual budget for Fiscal Year 2024-2025. Overall the City of Keizer is in a stable financial position but will have challenges in the near future if strategies aren't made and followed to help us recover from the past period of hyperinflation. The Fiscal Year 2024-25 budget is \$64,512,000 million, an increase of 0.1% over the prior year's approved budget. The general fund budget for 2024-2025 is \$18,974,100, a significant increase from the previous year due to ARPA funds. The budget includes \$14.8 million in capital spending and \$1.8 million in debt service payments.

Accomplishments

City Staff and City Council have made significant progress on the City Council's two-year goals.

Advancing Urban Growth Boundary (UGB) Discussions – Staff worked with the Mid-Willamette Valley Council of Governments (MWVCOG) to initiate conversations about UGB expansion. Staff and the MWVCOG met with Salem, Keizer, Polk County, and Marion County to discuss Keizer UGB Expansion possibilities. We also worked with the Governor's team on legislation that was passed to allow UGB expansions for housing.

Procurement Simplification – The City Attorney presented a first draft revision of our purchasing policies. Staff will continue to work with the City Council to modernize our procurement system.

Camera System – License Plate Reader (LPR) cameras have been approved and installation has begun. Park Cameras will come before the council on May 20, 2024. Body Cameras are ready for purchase but staff is awaiting news on a grant application.

Artificial Turf Project – We broke ground on Phase 1 and are expected to be done by the end of the summer. A grant application has been submitted for phase II. Review of the proposals for maintenance and operation will be reviewed over the next two months.

Codification – We are in the middle of an arduous review process. A first draft was reviewed by the City Attorney and a second draft is being prepared by the contractor for City staff review.

Implementation of Agenda Management System – Staff and City Council completed implementation of the new agenda management system.

Human Resource Information System (HRIS) – A contract for an HRIS was awarded by the City Council and is being prepared for implementation.

Development of a Social Media Policy – Staff presented a draft social media policy for council to consider and staff will be adopting an employee policy over the next 6 months.

Adoption of Changes to the Emergency Operations Plan – Staff has made edits and is waiting on assistance from Marion County to have professional emergency managers review the changes.

Adopt Community Center Policies and Practices – An update to the Keizer Event Center Policies was completed by staff and approved by the City Council.

Integrate Strategic Plan into Next Budget – Strategic plan work will continue through the end of the year.

Budget Theme

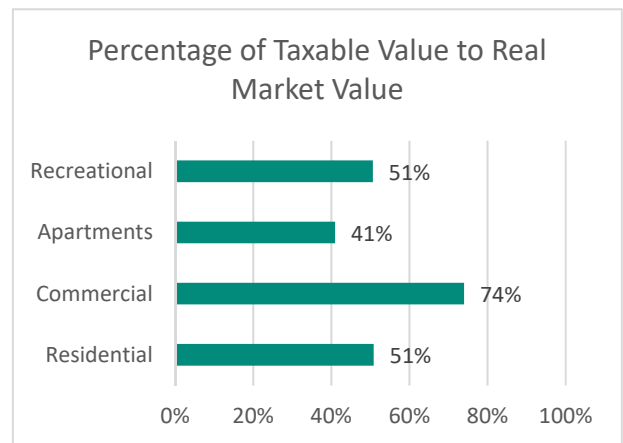
This budget has come down to sustainability, more specifically creating a plan to get through the next five years. In 2029, debt service will free up capital to continue critical services. We are coming out of a period of hyperinflation where our revenues could not keep up with the increased cost for goods, services, and personnel to provide the level of service needed to maintain a well-run City. Our peer communities are increasing service fees to cover this inflation. We are trying to get through this budget without pricing our citizens out of their homes.

The Fiscal Year 2024-25 budget has been prepared with the following priorities:

1. Completing the City Council’s long and short-term goals,
2. Finding a path to Fiscal Year 2029,
3. Maintaining the level of service desired by our residents,
4. Not getting behind on capital investment across City’s services, and
5. Closing out reporting on the \$8.8 million American Rescue Plan Act grant funds.

Revenue Drivers

A significant hindrance to keeping up with inflation is the Oregon property tax restrictions codified by Measures 5, 50, and 47 which has produced a perfect storm to all units of local government, including our school systems. Those measures drove apart the taxable (or assessed) value of property from the real market value. The table to the right shows the amount of real market value that is taxable for any new construction that come on the market. For example, if a new house has a real market value of \$1 million, the taxes will only be assessed on \$510,000 of the property.



We expect property tax revenues to grow by 3% which is the lower of 3% or inflation from the Consumer Price Index. This will continue to be an issue moving forward. The lack of revenue control over the past 25 years is creating a critical mass of struggling local governments.

Staff is not asking for an increase in the park fee. The revenue is still adequately providing for services and capital investment in our parks. It is important that we continue to invest in quality of life amenities to keep Keizer desirable. This budget requests an increase in the police fee of \$1.04 to support the five positions funded by it. Water rates are projected to increase by 4% and sewer rates are expected to increase by 5% to keep up with operational and capital needs.

Expense Drivers

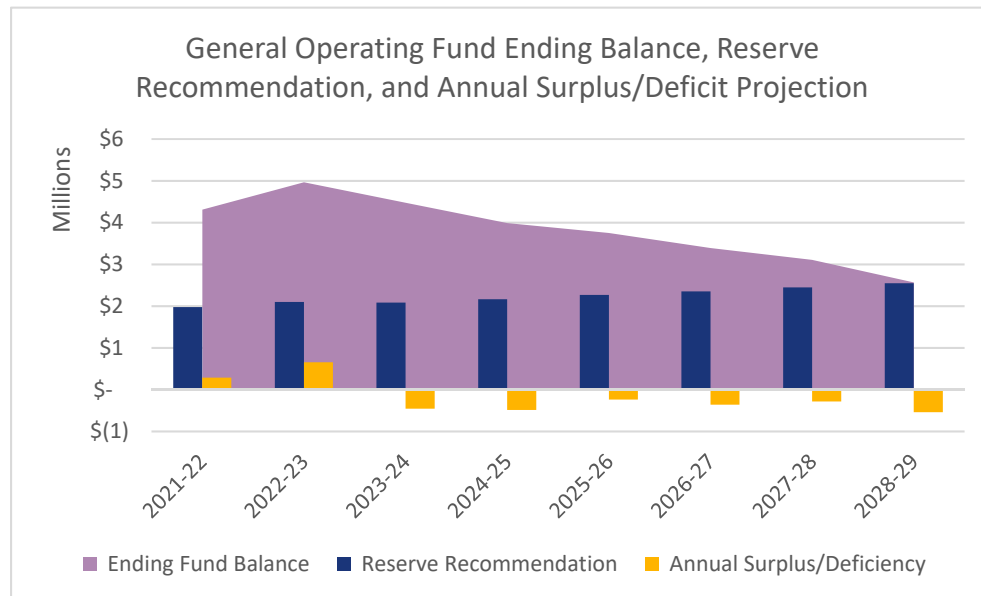
The Fiscal Year 2024-25 budget continues funding for 103 full-time employees. This year’s budget is a departure from past budgeting practice. The City has historically not budgeted for all employees for the full-year because of an expected amount of turnover. We have budgeted less and looked for savings throughout the year to make up the difference. This budget changes that practice by budgeting all positions for the full year. This is a more common and conservative way of budgeting so that we are not operating in deficit from day one.

Compensation is a challenge coming out of hyperinflation. The Keizer Police Association (KPA) Contract was negotiated last year and the Laborers’ International Union of North America (LIUNA) Local 737 contract is under negotiation. With one contract settled at 4% and another under negotiations, we are recommending that all be

budgeted at the 4% for consistency. A long awaited salary study and state mandated pay equity study were wrapped up this year. Corrections were made to some positions, and moving forward at the same market adjustment keeps the organization’s employees’ level.

Healthcare also represents a significant driver in the budget. This coming year’s health care cost increase is approximately 7%. Once again healthcare costs are exceeding general inflation and the rate of revenue growth.

American Rescue Plan Act (ARPA) funds will continue to make a bulge in our budget through Fiscal Year 2025, not only the City’s appropriation of \$8.8 million but the additional \$2 million from the County funding for the artificial turf fields. Staff is proposing that the remaining City ARPA funds be used to fund general government services which is allowed by the ARPA. Other local governments have used this strategy to end reporting of ARPA funds. This was a strategic decision to not only end reporting but to increase the fund balance to address other future budgetary challenges. The end result of that strategy is an unassigned unreserved fund balance of



\$3,101,900.

Our intention is to use fund balance to get us to a structural balance by 2029 and also address necessary debt and PERS needs. As can be seen on the adjacent chart, the gray area is fund balance. The deficit spending each year, using fund balance, allows us to get to 2029 when another \$1 million of debt service comes free.

Lastly, PERS is a huge driver for our budget that represents the best possible opportunity for creating service capacity if reduced. Our unfunded actuarially accrued liability (UAAL) is \$19.4 million. We currently pay approximately \$1.8 million per year to Oregon PERS. Only \$329k is the normal cost, which is what we would pay if our UAAL was paid down. If paid down, the City could have more than \$1.5 million to provide and maintain much needed services. The annual required contribution (ARC), which is the amount we pay annually, will more than likely increase in the next biennium. Staff presented a strategy at the long-range planning committee to sell City lands and to use the proceeds to create a PERS side account. This side account will make perpetual reductions in our UAAL and annual required contribution.

I would like to thank the City Council and Budget Committee for providing helpful policy direction in creating this balanced budget, the important questions you ask, and the requests for detail needed to understand and appreciate City services.

Respectfully submitted,


 Adam J. Brown
 City Manager



City Overview

- City Demographics.....
- Budget Process & Calendar
- Financial Policies.....
- Organization Chart
- Fund – Department Matrix.....
- City Council Goals.....

Demographics

CITY OF KEIZER

Keizer, a mid-size city in Oregon, is nestled in the center of the Willamette Valley and is recognized as the "Iris Capital of the World." In the 1990's, the City experienced a rapid amount of new residential building and growth, establishing Keizer as one of the fastest growing cities in Oregon. In spite of this growth, the community continues to preserve its small-town pride by supporting the largest volunteer youth baseball program in Oregon and community-wide events, such as the KeizerFEST, the Keizer Holiday Lights Parade and the annual Miracle of Lights display. In 2021 the Salem-Keizer Volcanoes created the Mavericks Independent Baseball League which began play in May 2021 and features top level non-drafted and released players who hope to someday reach the Major Leagues. The citizens of Keizer can be proud of the progress of this great community. Pride, Spirit, and Volunteerism are alive and well in the City of Keizer.

DEMOGRAPHICS & STATISTICS

Incorporation	1982	City Debt	
Government	Council/Manager	Moody's Bond Rating	Aa3
Population (July 1, 2023)	39,169	General obligation debt	None
Neighborhood Associations	5	General obligation debt limit*	\$175,501,649
Area in square miles	7.36	Revenue bonds debt	\$1,179,000
Keizer School Enrollment	6,800	Full faith and credit debt	\$7,515,000
		Line of Credit outstanding	None

Public Safety

Number of sworn officers	42
Number of holding cells	2

*3% of real market value in Keizer

ECONOMIC INDICATORS

Largest Private Enterprise Tax Payers Assessed Value:

Culture & Recreation		GRI Keizer	\$74,258,510
Heritage center	1	MWIC Keizer LLC	16,371,880
Community center	1	MWSH Keizer LLC	15,372,950
Neighborhood parks	15	CCP Keizer 1526 LLC	13,573,790
Community parks	2	Lowe's HIW Inc	13,426,040
Regional park	1	Hawk's Point LLC	13,160,860
Dog park	1	Target Corporation	13,013,820
Amphitheater	1	Per capita personal income	53,589
Splash fountain	1	Total personal income	\$2.1 billion
Public golf course	1	Average annual unemployment	3.6%
Independent league ball club	1	Real market value of property	\$5.9 billion
		Assessed value of property	\$3.2 billion

Budget Process

BUDGETING IN THE STATE OF OREGON

A budget as defined by Oregon State Law [Oregon Revised Statutes (ORS)] is a financial plan containing estimates of revenues and expenditures for a given period of purpose. Local governments in Oregon operate on a fiscal year that begins July 1 and ends the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the financial resources available to meet those needs. In Oregon, a budget is necessary to justify the need for a given rate and amount of property taxes.

Oregon's local governments are highly regulated and controlled in state statute. The state's local budget law is set out in ORS 294. Oregon local budget law has several important objectives:

- Establish standard procedures,
- Outline programs and services and the fiscal policy to carry them out,
- Provide estimates of revenues, expenditures, and proposed tax levies (if any),
- Inform citizens and encourage citizen involvement in budget formulation before budget adoption, and
- Provide controls to promote efficiency and economy in expenditure of public funds.

BUDGETING IN THE CITY OF KEIZER

Budget Adoption

The City prepares its budget in accordance with state statute and City Charter. The budget is presented by fund either by function or object class. Over-expenditure in any function or object class are prohibited and unexpended budget appropriations lapse at the fiscal year's end.

As provided by City Council resolution, the Finance Director serves as the Budget Officer and has the responsibility to prepare the budget document and maintain budgetary control at the approved appropriation level. Ongoing review and monitoring of revenues and expenditure is performed by the Finance Department and the appropriate operating departments. Under the City's expenditure limitation, total expenditures cannot exceed the final appropriation once the budget is adopted. Any amendments to the budget come about via the supplemental budget process.

The City employs baseline (or status quo) budgeting which assumes current service levels are maintained into the next budget year. Increases or decreases are considered separately and are dependent upon available resources and priorities.

Budget Amendments

The adopted budget may be amended by budget transfers (ORS 294.463) or supplemental budget (ORS 294.471 to 294.473). By transferring appropriations, the City is able to carry out the programs prescribed in its adopted budget. There will be times, however, when an adopted budget has no authority to make certain expenditures or when revenues are received for which the City had no prior knowledge. In those cases it is possible to use a supplemental budget to authorize expenditures and/or appropriate additional revenues in the current fiscal year.

Budget Process

Supplemental budgets are adopted through a process similar to that of the regular budget process (including public hearings but excluding Budget Committee meetings) and shall not extend beyond the end of the fiscal year in which they are submitted. Supplemental budgets cannot be used to authorize a tax levy.

BUDGET TIMELINE AND INTERNAL PROCESS

October through January

- Finance staff review financial position and report to City Manager and Department Directors
- Finance develops basic departmental and program worksheets

January

- City Council updates goals for the year
- Finance staff submit worksheets to departments for completion
- Department Directors gather data for departmental workload indicators
- Finance staff send outside budget request forms to City partners

February

- Finance staff compile revenue estimates
- Department Directors submit requests for new or expanded programs
- Finance computes indirect costs and interfund transfers
- Department Directors submit narratives for Finance staff review
- Finance staff develop and update long-range financial forecasts
- Human Resource staff provide personnel services information to finance staff for incorporation in to budget

March

- Department Directors submit preliminary budget drafts for Finance staff review
- City partners submit outside budget request forms
- Department Directors hold internal meetings on departmental budget requests
- Long Range Planning Committee meets and discusses upcoming initiative and challenges

April

- Finance staff determine City Manager proposed budget
- Finance staff, in coordination with Department Directors, make final adjustments to balance each fund
- Finance staff prepare Proposed Budget document
- Finance staff deliver Proposed Budget to Budget Committee members and post on City web site
- City Recorder advertise notice of Budget Committee public hearings
- City Recorder advertise notice of State Shared Revenues public hearings

Budget Process

May

- City Manager presents budget message at opening meeting of Budget Committee, public testimony received
- Continue Budget Committee meetings, deliberations, discuss changes, approve the budget and specify tax levies
- Finance staff update budget to reflect committee changes, if any
- City Recorder advertise notice of State Shared Revenues
- City Recorder advertise budget adoption public hearing and publish legal forms summarizing approved budget

June

- Council receives public input on budget approved by Budget Committee
- Council discusses and proposes changes, if any
- Council passes resolutions for state revenue sharing eligibility and proposed uses
- Council adopts budget, makes appropriations and declares tax levies
- Finance staff finalize Adopted Budget, distribute and post on City Website

July

- Adopted Budget takes effect
- Finance staff submit budget packets to County Assessor and revenue sharing certifications to State of Oregon

BUDGET COMMITTEE

The Budget Committee reviews and approves the budget as proposed by the City Manager and Budget Officer. The committee consists of the governing body (City Council) plus an equal number of voters within the City. The non-elected positions are appointed by the Council and serve three year terms. Terms are staggered so no more than three members' terms expire in any given year. Keizer's Budget Committee consists of fourteen members. Each member has an equal vote. The City alternates between Council members and non-elected members each year to serve as chair of the Budget Committee. Members receive no compensation for their services.

The Budget Committee reviews the proposed budget as presented by the City Manager. The Committee may approve the proposed budget intact, or change part or all of it prior to final approval. After notices and publications are filed according to law, the budget is forwarded to the City Council for formal adoption prior to June 30.

The powers and duties of the Budget Committee are:

- Receive the proposed budget
- Receive public testimony
- Discuss and deliberate on the budget
- Request from officers or employees information the committee requires for the revision of the proposed budget
- Specify the ad valorem property tax amount or rate
- Approve the proposed budget with changes as voted on by the committee

Budget Process

The Budget Committee is comprised of:

City Council Member

Cathy Clark, Mayor
Shaney Starr, President
Soraida Cross
Robert Husseman
Kyle Juran
Dan Kohler
Laura Reid

Citizen Members

Lore Christopher
Jane Herb
Susan London
Melissa Martin
Matthew Stalheim
Jonathan Thompson
Elaine Wilson

After the Budget Committee reviews and recommends changes, if any, the budget is forwarded to the City Council for formal adoption prior to June 30. Once the budget hearing has been held, the governing body can make changes to the budget that was approved by the budget committee.

Any expenditure in any fund can be reduced as long as resources and requirements in the fund remain in balance. The total budget must also remain in balance. No additional process steps are required when expenditures are reduced. Any tax levy can be reduced from the rate or amount that was approved by the Budget Committee. Otherwise, no additional process steps are required when taxes are reduced.

Expenditures may be increased. If the total increase in a fund does not exceed \$5,000 or 10 percent, whichever is greater, then no additional process steps are required. However, if the expenditures in any fund are increased by more than \$5,000 or 10 percent, the governing body must publish notice of a second budget hearing and a new financial summary, and hold the second hearing before the adjusted budget can be adopted. If taxes are increased at all above the rate or amount approved by the budget committee, a second notice and hearing are required before a budget including those additional revenues can be adopted. Oregon law prohibits the increase of a municipality's tax rate above its permanent rate (\$2.0838 per \$1,000 of assessed value for Keizer).

BUDGETING BY FUND

The City's budget is organized on the basis of funds and each is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. The various funds are grouped by three types: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds finance two-thirds of the City's services and include the general fund, special revenue funds, debt service funds, and capital projects funds. Proprietary funds are used to account for the City's activities that are similar to those often found in the private sector and include enterprise and internal services. All of the City funds in the budget document are listed later on in this section and are appropriated.

Budget Process

Major funds represent the significant activities of the City and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

The City's funds are budgeted by either:

- Organizational unit – any administrative subdivision of a municipal corporation, especially one charged with carrying on one or more functions or activities, or
- Program and Activities – A group of related activities aimed at accomplishing a major service or function for which the municipality is responsible.

BASIS OF ACCOUNTING

Budget Basis

All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available. Measurable means that the dollar value of the revenue is known. Available means that it is collectible within the current period or soon enough after the end of the current period to pay off liabilities of the current period.

Significant revenues that are considered to be measurable and available under the modified accrual basis of accounting are property taxes, franchise fees, and assessment lien installments received within approximately 60 days of the end of the fiscal year. Expenditures are recognized when the liability is incurred, except for interest on general long-term obligations which is recorded when due.

Audit Basis

The Audit, as reported in the Annual Comprehensive Financial Report (ACFR), accounts for the City's finances on the basis of generally accepted accounting principles. Generally Accepted Accounting Principles or GAAP is defined as conventions, rules, and procedures necessary to describe accepted accounting practice at a particular time.

The modified accrual basis of accounting, a GAAP-approved method, is also used in the audit for all funds except for the Proprietary Fund Types. The audit uses the full accrual method of accounting for the Proprietary Funds. The ACFR shows all of the City's funds on both a budgetary and GAAP basis for comparison purposes.

Budget Calendar

Friday, **April 19** &
Friday, **April 26**

Notice of Budget Committee meeting on City Budget posted to website and for publication for purpose of receiving proposed budget, and a public hearing to be held on Monday, May 13th on the proposed budget and state revenue sharing.

Friday, **May 3**

Budget documents to be distributed to Budget Committee

Monday, **May 13**
6:00 p.m.

City Budget Committee Meeting

- ◆ Election of City of Keizer Budget Committee Chair
- ◆ Approval of Budget Calendar
- ◆ Public Testimony
- ◆ Presentation of City of Keizer Budget Message
- ◆ Staff presentations & discussions

Tuesday, **May 14**
6:00 p.m.

City Budget Committee Meeting

- ◆ Public Testimony
- ◆ Continuation of presentations and discussion
- ◆ Budget recommendations to City Council

Thursday, **May 16**
6:00 p.m. (if needed)

City Budget Committee Meeting

- ◆ Public Testimony
- ◆ Continuation of presentations and discussion
- ◆ Budget recommendations to City Council

Friday, **May 24**

Financial Summaries and notice of budget hearings for publication

Monday **June 3**
7:00 p.m.

Public hearing on City Budget. Council adoption of City Budget, if approved.

Monday **June 17**
7:00 p.m.

Alternate public hearing on City Budget (if needed). Council adoption of City Budget.

Financial Policies

STATEMENT OF FINANCIAL POLICIES

Financial management policies provide guidelines for the City Council and staff to use in making financial decisions that ensure core services are maintained and the Council's vision for the community is achieved.

In addition, financial policies provide a level of security for the community by ensuring tax dollars, user charges and other public resources are being used openly, legally, efficiently and effectively and in a manner that provides insulation from fiscal crisis and economic disruption.

The City's financial policies accomplish the following:

1. Ensure the financial integrity and accountability of the City
2. Ensure compliance with financially related legal mandates, laws and regulations
3. Guide policy decisions that have a significant fiscal impact and direct attention to the total financial picture of the City rather than single-issue areas
4. Ensure the City maintains a financial base to sustain a consistent level of municipal services
5. Ensure the City is able to withstand local and regional economic variations
6. Adjust to changes in the service requirements of the community

GENERAL

1. The City shall keep City government costs and services to a minimum by providing City services to the community in a coordinated, efficient and least cost fashion.
2. The City shall seek federal, state, and local funding to support its current priorities and policy objectives.
3. The City shall initiate, encourage, and participate in economic development efforts to create job opportunities, broaden the community's tax base and strengthen the local economy.
4. The City shall commit existing resources to continue developing a proactive Police Department with a strong Problem-oriented Policing philosophy.
5. The City's shall set the anniversary dates for all financially related decisions at July 1 of each year in its contractual agreements.

OPERATING BUDGET

Present a balanced budget that serves as a policy document, financial tool, and communications tool, to demonstrate fiscal integrity and measure performance.

1. The City shall comply with Oregon Budget Law in preparing, presenting, adopting and amending the annual budget.
2. The City shall adopt a balanced budget based on one of the following scenarios:
 - a. Revenues equal expenditures
 - b. Revenues exceed expenditures
 - c. Revenues plus appropriated fund balances equal expenditures
3. Revenue forecasts shall be based on actual historical data adjusted for any known changes in the underlying assumptions. Assumptions will be based on likely outcomes versus more extreme aggressive or conservative outcomes.
4. The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior years.

Financial Policies

LONG-RANGE PLANNING

Provide "road map" for where the City wants to go financially and how it plans to get there, by combining financial forecasting with financial strategizing.

1. The City shall develop and maintain a financial forecast for each operating fund. The first year shall be the current year's adopted budget and the ensuing years shall be forecasts.
2. Operating budgets shall be tested for sustainability using long-range forecasts. Corrective action plans will be created and implemented in the year deficiencies are noted.
3. All fund designations and reserves will be evaluated annually for long-term adequacy and use requirements in conjunction with development of the City's Long-Range Financial Forecast.
4. The City's updated Long-Range Financial Forecast is a picture of the City's financial future given existing resources and service levels and agreed upon assumptions. The Long-Range Financial Forecast is the basis for preparing the Long-Range Financial Plan. The Long-Range Financial Plan incorporates changes in resources and service levels as needed to attain a sustainable financial condition while providing an acceptable level of service.
5. Major financial decisions shall be made in the context of the Long-Range Financial Plan.

CAPITAL IMPROVEMENT PLANS (CIPS)

Annually review and monitor the state of the City's capital equipment and infrastructure, set priorities for replacement and renovation based on needs, funding alternatives and availabilities of resources.

1. The City will develop a multi-year plan for capital improvements, update it annually and make all capital improvements in accordance with the plan.
2. The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.
3. Capital projects will conform to the following criteria:
 - a. Will be part of an approved City plan
 - b. Will be part of a maintenance and/or replacement schedule
 - c. Will minimize operating costs
 - d. Will be selected according to the established Capital Improvement Plan
4. The capital budget process works in conjunction with the regular operating budget process. CIP projects are flagged as funded or unfunded depending on whether or not the forecasted operating budget can support or fund the project. All funded CIP projects are included in the operating budget for the current budget year.

REVENUES

Design, maintain and administer a revenue system that will assure a reliable, equitable, diversified and sufficient revenue stream to support desired City services.

1. The City will strive to maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any one revenue source.
2. The City shall collect revenues aggressively, including past due bills of any type.
3. Restricted revenue will only be used for the purposes legally permissible and in a fiscally responsible manner.
4. One-time revenue will be used for one-time expenses whenever possible. If one-time revenue is considered for ongoing expenditures the City will balance the need for the additional ongoing expenditure with the on-going ability to pay prior to approving the program.

Financial Policies

5. Fees, licenses, permits and fines shall be set to recover the City's full cost (operating, direct, indirect, capital) of providing the related service. A fee shall be charged for any service that benefits limited interests within the community, except for basic unavoidable human needs type services provided to persons with limited ability to pay. Such concessions shall be authorized by Council resolution. Fees will be indexed periodically using a formula adopted by Council resolution for that fee.
6. Enterprise and Internal Service operations will be self-supporting.
7. As provided for in the City Charter, all revenue generated by the Water Fund shall be used exclusively to pay for Water Fund expenses.
8. Utility fees and related system development charges will be based on the cost of providing the service so that total resources of each utility are at least equal to its operating expenditures, reserves, debt coverage and planned infrastructure replacement.
9. The City shall follow State adopted guidelines in setting fines and forfeiture amounts.

EXPENDITURES

Identify priority services, establish appropriate service levels and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

1. All purchases shall comply with State laws and regulations and the City's Purchasing Policies.
2. The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases (if approved by City Council), or use of contingencies. Expenditure deferrals into future years, short-term loans, or use of one-time revenues to balance the budget shall be avoided.
3. The City shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other entities will be evaluated as alternatives to service delivery. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.
4. The City shall make every effort to maximize any discounts offered by creditors/vendors. Staff shall also use competitive bidding to attain the best possible price on goods and services.
5. The City shall commit a minimum 2.5% of General Fund Budgeted Revenues (net grants and other dedicated revenues) to the operation and maintenance of its Park system.
6. Subject to available funding and budget approval, salary surveys for all classifications will be performed on a schedule of no less than every four years.

CONTINGENCIES, UNANTICIPATED EXPENSES, RESERVES, AND FUND BALANCE

Maintain contingencies, reserves, and ending fund balances of the City's operating funds at levels sufficient to protect the City's credit as well as its financial position from adversity.

1. Funds shall be set aside each year to build reserves necessary to fulfill long-term commitments.
2. Fund balance in each of the City's operating funds is projected to ensure that there is adequate cash on hand to meet the expected cash flow needs for that fund.
3. General Fund:
 - a. Contingency levels are based on historical usage and represent approximately 1% of operating expenditures (Personnel Services and Materials and Services less grant expenditures).
 - b. Ending fund balance is projected to ensure that there is adequate cash on hand to meet the expected cash flow needs from July until November, when the bulk of the property tax revenue is received. Ending fund balance shall be at least 15% of annual operating revenues.
4. Street Fund:
 - a. Contingency is 5% of operating expenditures (Personnel Services and Materials and Services).

Financial Policies

- b. Unanticipated expenses within the Capital Outlay category shall be at least 10% of appropriated expenditures. Use of these funds shall be identified and then authorized by City Council prior to expenditure.
 - c. Fund balance provides for at least a 30-day cash supply to correspond with the monthly gas tax revenue receipts.
 - d. The gas tax revenue bond covenant requires a reserve in the amount of \$150,000 for debt service.
5. Sewer Fund:
- a. Contingency is 5% of total expenses less the Salem Sewer Payments which are a pass-through of Salem Sewer Billings.
 - b. Fund balance provides for at least a 60-day cash supply to correspond with the bi-monthly sewer billings.
6. Water Fund:
- a. Contingency equals 5% of total expenditures (excluding debt service), as provided for in the Cost of Service Analysis adopted by the City Council.
 - b. Unanticipated expenses within the Capital Outlay category shall be at least 10% of appropriated expenditures. Use of these funds shall be identified and then authorized by City Council prior to expenditure.
 - c. Fund balance provides for at least a 60-day cash supply, as provided for in the Cost of Service Analysis adopted by the City Council.
7. Water Facility Fund:
- a. Unanticipated expenses within the Capital Outlay category shall be at least 10% of appropriated expenditures. Use of these funds shall be identified and then authorized by City Council prior to expenditure.
8. Street Lighting Districts Fund:
- a. Contingency shall be at least 5% of operating expenditures (Personnel Services and Materials and Services).
 - b. The City has contractual agreements with various property owners to set aside reserves for pole replacement. Reserves are funding through assessments collected through property tax bills.
 - c. Ending fund balance is projected to ensure that there is adequate cash on hand to meet the expected cash flow needs from July until November, when the bulk of the lighting assessments are received. Ending fund balance shall be at least 15% of annual revenues.
9. Stormwater Fund:
- a. Contingency shall be at least 5% of total expenditures.
 - b. Fund balance shall provide for at least a 60-day cash supply to correspond with the bi-monthly stormwater billings.
10. Administrative Services Fund:
- a. Reserves shall be maintained for Civic Center Improvements using a long-range replacement forecasting model. Reserves are appropriated to contingency each year so that funds may be accessed to cover unforeseen expenses.
 - b. General, auto and liability insurance reserves shall be maintained at the maximum exposure level as defined in the City's insurance policy agreement. Reserves are appropriated to contingency each year to cover the maximum claims loss if needed.
11. Debt reserves shall be maintained in the amounts provided for in the debt covenants.

Financial Policies

CAPITAL ASSET MANAGEMENT

Safeguard the capital assets of the City which is property owned in-common by the citizens of our community.

1. Capital assets will not be degraded, given away, or allowed to deteriorate except by action of the City Council.
2. Capital assets include land, right-of-way, buildings, improvements, equipment, infrastructure, and other tangible and intangible assets costing \$5,000 or more and used in operations that have initial useful lives extending beyond two years.
3. Adequate insurance shall be maintained on all capital assets.

INVESTMENTS

Invest the City's operating cash to ensure its legality, safety, necessary liquidity, prudent risk, and to optimize yield. Legality is first priority, followed by preservation of principal, with rate-of-return last.

1. The City shall invest funds subject to arbitrage regulations, bond indenture requirements, and the Prudent Person Rule which states that "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."
2. Pursuant to the provisions of ORS 294.035 and 294.125, the City Manager is authorized to invest surplus funds to include all bond and sinking funds, into allowable investments at current market prices as described in ORS 294.035, subject to any limitations imposed by law.
3. Investment objectives are:
 - a. Compliance with all applicable statutes and legal provisions.
 - b. Preservation of capital and the protection of principal.
 - c. Maintenance of sufficient liquidity to meet operating requirements.
 - d. Avoidance of imprudent credit, market, or speculative risk.
 - e. Attainment of a market rate-of-return throughout all economic and fiscal cycles.
 - f. Safekeeping shall be consistent with modern investment, banking, and commercial practices and may include physical possession, book entry, and automated recordation.

DEBT POLICIES

Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

1. The City will confine long-term borrowing to capital improvements.
2. General Obligation Debt issued by the City shall not exceed three percent of the total assessed value of property in the City, in accordance with Oregon State law (ORS 287.004).
3. The City will follow a policy of full disclosure on every financial report and bond prospectus.
4. The City will strive to maintain its Aa3 Moody's bond rating.
5. General obligation debt will not be used for self-supporting enterprise activity.
6. The City shall strive to repay its debt as expeditiously as is financially prudent within the constraints of debt covenants as a means of reducing interest expense.
7. The City shall balance its future debt obligations with its current rate structure to ensure a balance so that current rate payers do not bear the burden of future goods and services and future rate payers do not bear the burden of past goods and services.

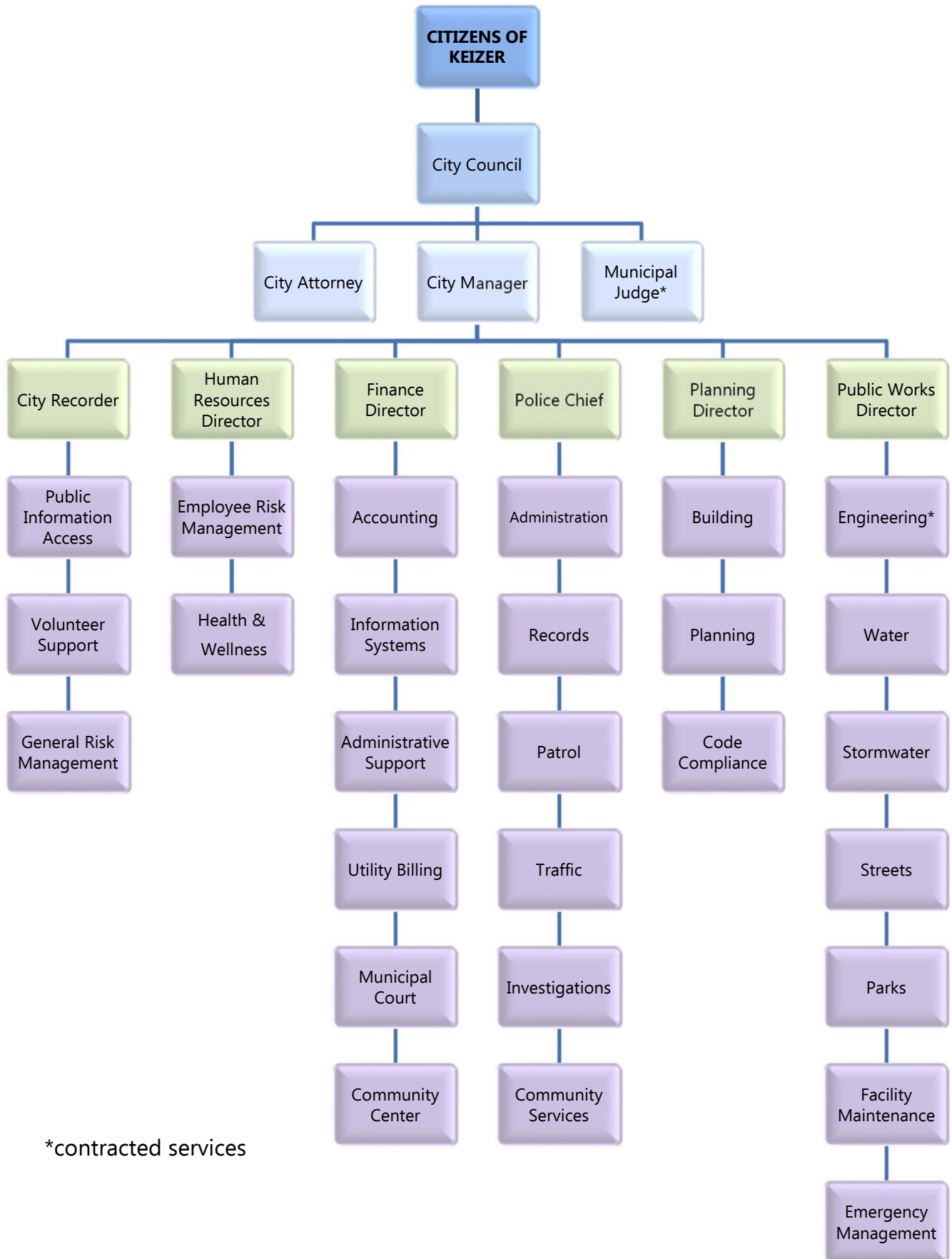
Financial Policies

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

Comply with prevailing federal, state, and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

1. The City shall establish and maintain a system of internal controls that is designed to provide reasonable assurance that the City achieves the following objectives:
 - a. Effective and efficient operations
 - b. Reliable and accurate financial information
 - c. Compliance with applicable laws and regulations
 - d. Safeguarding assets against unauthorized acquisition, use or disposition
2. The financial system shall be used as the means of recording and reporting financial transactions in a way that will assist users in assessing the service efforts, costs and accomplishments of the City.
3. The City will establish and maintain only those funds that are necessary by law and for sound financial management.
4. The City shall prepare and adopt an annual budget by June 30th of each year.
5. The City shall annually prepare and publish, by December 31st of each year, an Annual Comprehensive Financial Report (ACFR) in conformity with generally accepted accounting principles.
6. In accordance with Oregon State law, the City shall hire an independent external auditor to perform an annual audit of the financial statements, including tests of the system of internal controls.

Organizational Chart



*contracted services

Fund - Department Matrix

	FUND	City Manager	Legal	City Records	Human Resources	Finance	Planning	Public Works	Police
M	GENERAL FUND - By Function								
	Planning						X		
	General Administration			X		X			
	Municipal Court					X			
	Police								X
	SPECIAL REVENUE FUNDS								
M	American Rescue Plan Act (ARPA)					X			
N	Energy Loan Program						X		
N	Housing Services						X		
N	Keizer Youth Peer Court					X			
N	Park Improvements							X	
N	Park Services							X	
N	Police Services								X
N	Public Education Government Access					X			
N	Sewer Reserve							X	
M	Street							X	
M	Transportation Improvements							X	
	PROPRIETARY FUNDS								
	Enterprise Funds								
N	Community Center					X			
M	Sewer					X		X	
M	Stormwater							X	
N	Street Lighting Districts							X	
M	Water							X	
M	Water Facility Replacement Reserve							X	
	Internal Services Fund								
M	Administrative Services Fund								
	City Attorney's Office		X						
	City Manager's Office	X							
	City Records			X					
	City-Wide Administration			X					
	Civic Center Facilities							X	
	Finance					X			
	Human Resources				X				
	Information Systems					X			
	Utility Billing					X			
	Public Works							X	
	DEBT SERVICE FUNDS								
M	Keizer Station Local Improvement					X			

X indicates primary responsibility for budget and services provided

M Major Fund

N Non-major Fund

City Council Goals

Introduction

Each year at a City Council work session, the Council reviews, reprioritizes and updates the City Council Goals. Below is a listing of the Council's goal list as adopted in April 2023.

Council Goals Established for 2023 through 2025

SHORT TERM GOALS

- Urban Growth Boundary (UGB) Discussion of Next Steps –
 - Housing, Employment, Transportation, Considerations in Decision Making
- Procurement Process Simplification
- Citywide Camera System
- Artificial Turf Field Project(s)
- Codification
- Implementation of Agenda Management System
- Human Resource Information System
- Development of Social Media Policy
- Adoption of Changes to the Emergency Operations Plan
- Adapt Community Center Policies and Practices to Run Optimally
- Integrate Strategic Plan into next Budget Process

LONG TERM GOALS

- Sidewalk Gap and Repair Program(s)
- Transportation System Plan Update
 - Grant Cycle Funding –
- UGB Evolution
- River Cherry Overlay District Redevelopment Incentives or Financing Opportunities
- Climate-Friendly and Equitable Communities (CFEC) Implementation
- Website Overhaul

WORK PLAN

City Council has identified the work plan below:

- Complete Strategic Planning Process
- Community Diversity Engagement
- Volunteer Committee Training
- Housing Disparity and Barriers to Home Ownership in Keizer
- 40th Birthday Party
- Hire City Attorney



Financial Trends

General & Economic Information.....

Revenue Trends & Assumptions.....

Resources & Requirements

Budgets.....

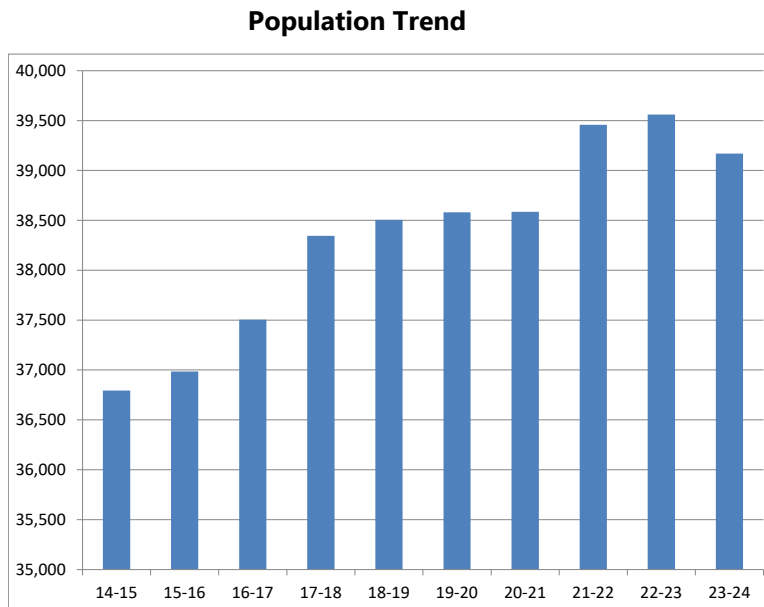
Debt.....

General & Economic Information

Keizer is located in northwestern Oregon in Marion County, along the 45th parallel. As of July 1, 2023, its population was 39,169. It lies inside of the Willamette Valley and is part of the Metropolitan Statistical Area. Keizer shares its southern border with Salem, the state capitol. Keizer is primarily a residential community having a low level of commercial activity. Most new commercial development is at Keizer Station, near Interstate 5.

POPULATION TRENDS

The City's population increased marginally yet steadily over the past 10 years at an average 0.65% growth rate per year. Keizer anticipates an increase in growth over the next several years at between 0.5% and 1.0% annually compared with the State of Oregon, which is increasing in population at 0.84% annually.



AVERAGE ANNUAL CPI-U

The Bureau of Labor Statistics for the U.S. Department of Labor tracks the Consumer Price Index (CPI-U) for most U.S. cities. The CPI-U is a leading economic indicator that measures inflation, which is central to assessing the cost of living and whether living standards are rising or falling. The table below shows the annual percentage change in this measure for the past 10 years. Nationally, over the last 12 months, the all items index increased 4.3 percent before seasonal adjustment.

Percent Change in Average Annual CPI-U Urban Wage Earners and Clerical Workers, West – Size Class B/C

Year	CPI-U Increase
2014	101.3%
2015	100.1%
2016	100.9%
2017	102.4%
2018	103.0%
2019	102.4%
2020	101.7%
2021	105.5%
2022	108.7%
2023	104.3%

General & Economic Information

City Population vs. Number of City Employees by Fiscal Year										
	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
Population	36,795	36,985	37,505	38,345	38,505	38,580	38,585	39,458	39,561	39,169
Staffing	95	95	94	100.5	100.5	101.5	103	102	102	103
Per Capita	2.6	2.6	2.5	2.6	2.6	2.6	2.7	2.6	2.6	2.6

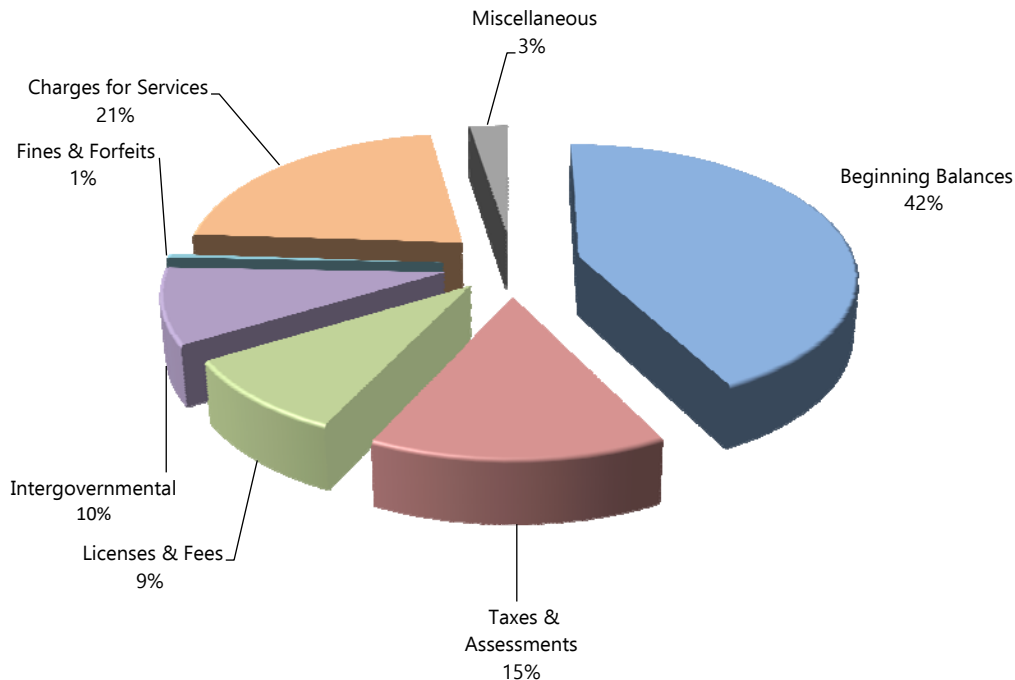
This chart compares the City of Keizer's population to the City's number of budgeted full-time employees over the past ten years. For the 2024-25 fiscal year, the City budgeted 103.0 full-time equivalents (FTE). Expressed in per capita terms, the FTE count is 2.6 employees per thousand of population.

Revenue Trends & Assumptions

This section describes the City's major revenue sources, explains the underlying assumptions for the revenue estimates, and discusses significant revenue trends. The City uses 'moderate' assumptions in its revenue projections as opposed to more aggressive or conservative estimates. The City believes this is the appropriate balance between mitigating risk and allowing the city to provide a responsible level of service.

The City is expecting overall operating revenues to remain consistent with the prior year budget. The primary revenue increase is for property taxes and intergovernmental revenue.

This chart shows the make-up of the City's revenue sources by category.



The revenue sources and assumptions used in the fiscal year 2024-25 budget are summarized below:

TAXES AND ASSESSMENTS

Property Taxes

Property taxes are assessed using a levy rate on each \$1,000 of assessed valuation. They are classified into three types: permanent rate levy for general purpose operations, local option serial levies for specific purposes approved by voters, and bonded debt principal and interest. The City's permanent rate levy is a function of its permanent tax rate applied to its assessed value. The City has no local option serial levies or bonded debt levies.

The budget projects the tax base levy by estimating the new assessed value and applying it to the City's applicable tax rate. The estimation of the assessed value starts with the previous year's assessed value and adds three factors: a growth factor (maximum allowed by law is 3%), an allowance for new construction, and an allowance for annexed property. The City's permanent tax rate is \$2.0838 per \$1,000 assessed value. Assessed value is projected to be \$3.3 billion for fiscal year 2024-25 compared to real market value which is approximately \$6.1 billion; over 87% above assessed value.

Revenue Trends & Assumptions

At \$6.6 million, property tax revenues continue to be a major source of revenue for the City, comprising 18% of total revenues. Despite the economic downturn and slow recovery during the past ten-year period, property taxes increased 49% or \$2.1 million. A significant factor in this was the reduction of the North River Road Urban Renewal District tax increment collections. When the district collects less than the maximum allowable, those taxes revert to the overlapping jurisdictions. The North River Road Urban Renewal District completed its plan in fiscal year 2014-15 and will no longer collect tax increment revenue.

Beginning in fiscal year 2008-09 real market value was 67% more than assessed value. That margin narrowed to 22% by fiscal year 2013-14 however since then the margin has slowly increased with fiscal year 2023-24 increasing to 84%. The higher the percentage the more likely the City will receive the full 3% growth in future years.

For fiscal year 2024-25, Marion County projects approximately 3.0% increase in current property tax revenues. The increase is primarily attributable to the 3% increase in taxable assessed value. There may be a slight impact from new construction which could favorably impact future property tax collections.

Assessments

Assessments are primarily from Local Improvement Districts (LID). An LID is a method by which a group of property owners can share in the cost of transportation and utility infrastructure improvements.

The Keizer Station Local Improvement Fund has been established to account for the improvements to the Keizer Station Development Project. Money expended in this fund was financed with a line-of-credit and an interfund loan during the construction phase of the project. Now that the project is complete, the City has arranged for long-term financing to pay off the line-of-credit and interfund loan. The cost of the improvements has been assessed to the property owners who directly benefit from the project. The assessments received will be used to pay off the long-term debt scheduled for maturity on June 1, 2031. These assessments make up 4% of the City's total revenues. Revenue projections are based on contractual agreements with property owners totaling \$1.7 million annually.

LICENSES AND FEES

For 2024-25, revenue from licenses and fees is projected to be 10% of the City's total revenues.

Franchise Fees

Franchise fees are received from several franchises currently operating within the City of Keizer. These fees are collected based upon rates applied to the gross operating revenues generated within the City. Franchise fee rates have been set at 5% for natural gas, electricity, garbage, cable and broadband, water, sewer and stormwater and at 7% for telephone. Franchise Fees are an important revenue source for the City. Revenue is estimated at \$3.5 million for fiscal year 2024-25 and represents 10% of total revenues. Revenue estimates are based on a five-year trend analysis and adjusted for known changes in utility rates. Over the past five years, franchise fees have increased 19% primarily due to rate increases for water, sewer, stormwater and sanitation services. Electricity fee revenues make up over 41% of total franchise fees and have increased 25% during this time.

Assumptions for fiscal year 2024-25 include:

- Electricity franchise fees are expected to be 10% higher as the result of the annualized impact of an 18% increase in rates that took effect in Fiscal Year 2023-24. In addition, the electric company has requested but not yet received approval for an additional rate increase during Fiscal Year

Revenue Trends & Assumptions

2024-25.

- Gas franchise revenues are expected to be consistent with the projected Fiscal Year 2023-24 revenues.
- Telephone franchise revenues continue to decline as more users switch from landlines to cellular phones which are not subject to franchise tax. Fiscal year 2024-25 revenue projections are based on a 11% reduction over fiscal year 2023-24 projected revenues, consistent with the current downward trend.
- The area's cable television provider has consistently declined over the last several years as users are turning to alternative streaming services. Revenues for Fiscal Year 2024-25 are expected to return to continue the downward trend.
- City Utility assessments and fees are expected to increase 9% for water and 8% for sewer services. The increases are a combination of rate increases and additional usage.

Park Fees

In November 2017 the City started collecting Park Fees to provide resources to increase the level of repairs and maintenance in the City's park system. The fee covers additional employee's costs such as wages, health insurance, retirement and taxes for two additional park's employees in addition to costs associated with maintaining and repairing existing park amenities. The fee is expected to provide \$680,000 per year in revenue.

Police Fee

In November 2017 the City started collecting Police Fees to support the Keizer Police Department. The fee covers employee costs such as wages, health insurance, retirement and taxes in addition to uniforms, service equipment and vehicles. Due to extreme inflationary pressures being felt by the residents, the City is going to forgo a needed fee increase during Fiscal Year 2024-25. The fee is expected to provide \$1,045,000 in revenue during Fiscal year 2024-25.

System Development Charges

System Development Charges (SDCs) are one-time fees based on the proposed new use or increase in use of a property. These fees apply to both new construction and residential projects which increase impact to city infrastructure. The City has four SDC fees including water, sanitary sewer, transportation, and park improvements. These fees make up 1% of the City's total revenues. Revenue estimates are based on expected growth of 1% in fiscal year 2024-25 using assumptions from Marion County and the City's Planning Department. By Council action, these SDCs are indexed annually taking an average of the Northwest construction cost index (CCI) and the change in land values in the Keizer area.

Building and Permit Fees

This revenue category includes, building permits and fees, and planning development review fees. All licenses and fees are authorized by council resolution or ordinance and located on the City's website. Revenue estimates are based on expected growth of 1% in fiscal year 2024-25 using assumptions from Marion County and the City's Planning Department. These fees make up less than 1% of the City's total revenues.

INTERGOVERNMENTAL REVENUES

Intergovernmental revenues include federal, state, and local grant revenues and state-shared revenues received from the State of Oregon. All the grant revenues directly support specific programs that are reviewed annually and adjusted to incorporate any changes in funding levels. The State of Oregon collects gas, cigarette, liquor and marijuana taxes and shares these taxes with its political subdivision based upon

Revenue Trends & Assumptions

a per capita distribution. The City's share is budgeted at \$5.6 million or 16% of the City's total revenue. State shared revenue estimates are based on five-year trend analysis and adjusted using information provided by the State of Oregon through the League of Oregon Cities (League).

FINES AND FORFEITS

The City operates a municipal court to handle traffic citations and municipal code violations with the primary goal of encouraging compliance. These revenues have decreased in recent years as the result in fewer traffic citations being issued. Revenue estimates are based on five-year trend analysis adjusted for any changed in the traffic control efforts as planned by the Keizer Chief of Police.

CHARGES FOR SERVICES

Utility Revenues

The City operates a water and stormwater utility and does the billing for the sewer utility (which is operated by the City of Salem). Water utility rates are expected to increase 4% while stormwater rates are expected to remain consistent with fiscal year 2023-24. Sewer rates are expected to increase approximately 6.0%. These revenues make up 37% of the City's operating revenues. Revenue estimates are based on approved rate structures for each utility and adjusted for changes in consumption in consultation with the Public Works Director.

Over the past five year's water consumption has declined due to customer conservation measures and wetter than average summers. These trends are typically offset by modest annual rate increases. The rate increase is necessary to reinvestment into the water system infrastructure to meet the requirements of the Water System Master Plan.

Sewer charges are set using average water consumption per customer account. Revenue trends are similar to water sales given annual modest sewer rate increases are similar to water rates. Sewer revenues are expected to increase 5.0% in fiscal year 2024-25 over the previous year.

Stormwater charges are based on equivalent service unit (ESU) which is set at one ESU per single family dwelling and impervious surface measurements for multifamily and commercial accounts. Revenue increases are driven by rate increases and new construction which adds impervious surface to the system. The City does not expect to increase the stormwater rate during Fiscal Year 2024-25.

Administrative Services Charges

Administrative Service charges represent costs between departments for administration, insurance, maintenance, and operational services and are reflected in both the resource category and as the requirements of the respective funds. Revenue estimates are based on total expenditures appropriated for the fund plus increases in reserve requirements. Revenues are expected to increase 7% over projected fiscal year 2023-24 amounts.

MISCELLANEOUS

For fiscal year 2024-25, miscellaneous revenue is projected to be 3% of the City's total revenues and is primarily interest revenue.

Investment Income

Investment income is dependent upon short-term interest rates and the amount of resources available for investment. Our investment policy, as summarized in the *Financial Policies* section, outlines the investment

Revenue Trends & Assumptions

objectives as follows: legality, safety of principal, adequate liquidity, avoidance of unnecessary risk, and then obtaining a market yield. Generally, the City invests heavily in the State of Oregon Local Government Investment Pool (LGIP) and has sizable deposits with banks as needed to offset banking fees.

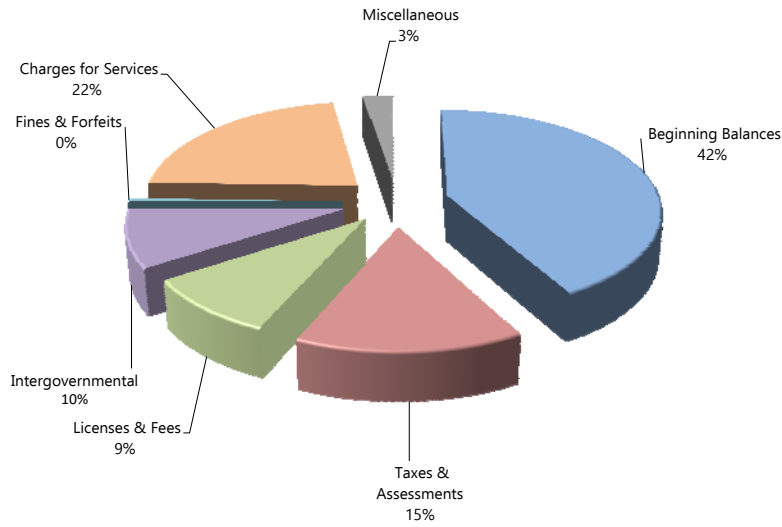
Currently, the LGIP is earning 5.2% on its investments. For this coming fiscal year, the rate of return on the City's investments is projected to remain consistent with the previous year. Investment income is budgeted in each fund based upon its estimated share of pooled cash at the projected interest rate for the upcoming year.

TRANSFERS

Transfers represent payments between departments for subsidizing operations or funding capital projects and are reflected in both the resource category as well as the requirements of a fund.

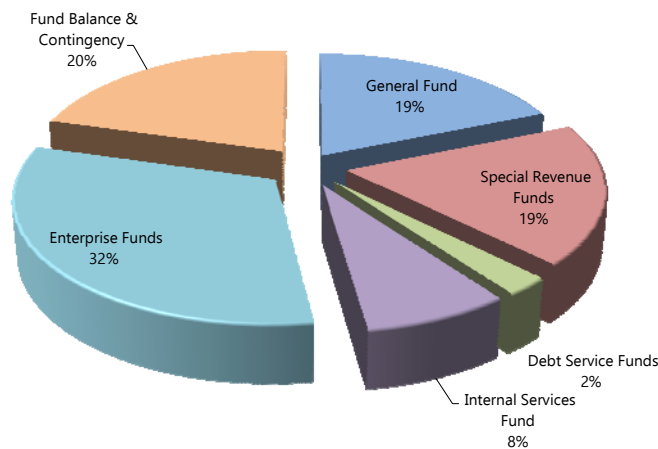
Financial Trends – Resources & Requirements

RESOURCES BY SOURCE – FY 2024-25



For fiscal year 2024-25, total resources come to \$65 million. Charges for Services support the City’s utilities including Water, Sewer and Stormwater. Property tax revenues, including delinquencies continue to be a major source of resources for the City. For this fiscal year, City property taxes are projected to be 3% above the previous fiscal year.

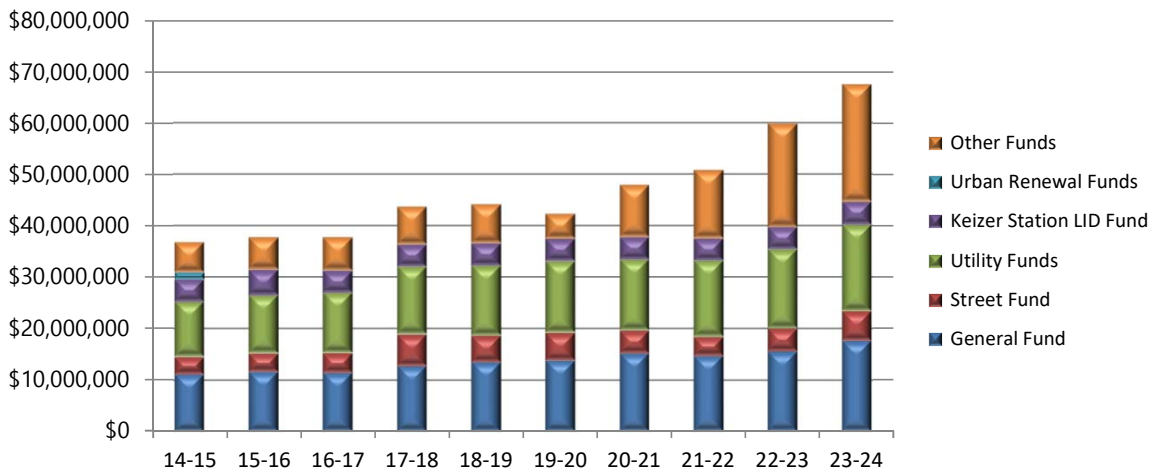
REQUIREMENTS BY USE – FY 2024-25



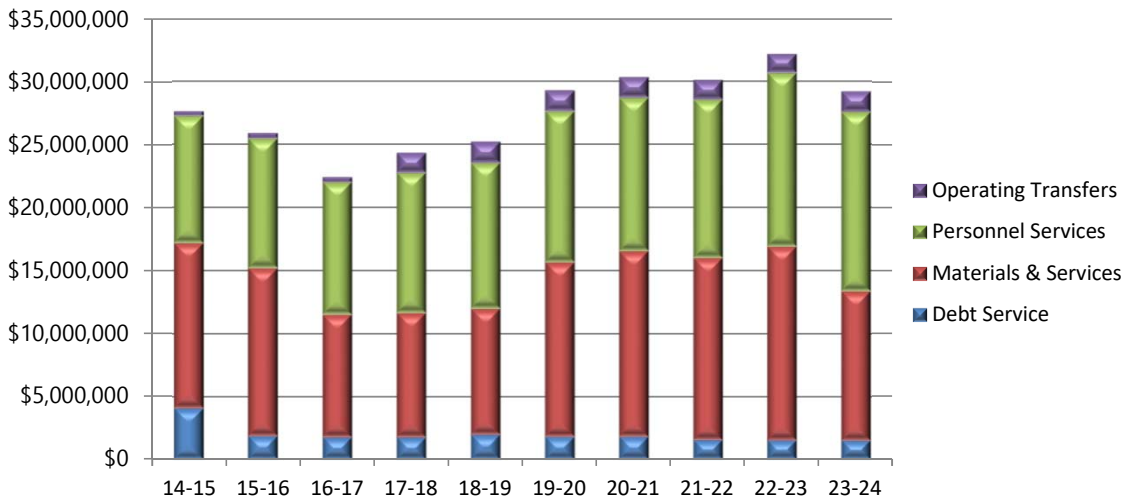
Requirements are balanced to fiscal year 2024-25 resources at \$65 million. As the pie chart above shows, 15% of this fiscal year’s requirements are budgeted as contingency and ending fund balances. The remaining budgeted requirements are allocated between the General Fund, Special Revenue Funds, Capital Projects, Debt Service and Utility Funds.

Financial Trends - Budgets

Total Budgeted Resources by Fund Categories



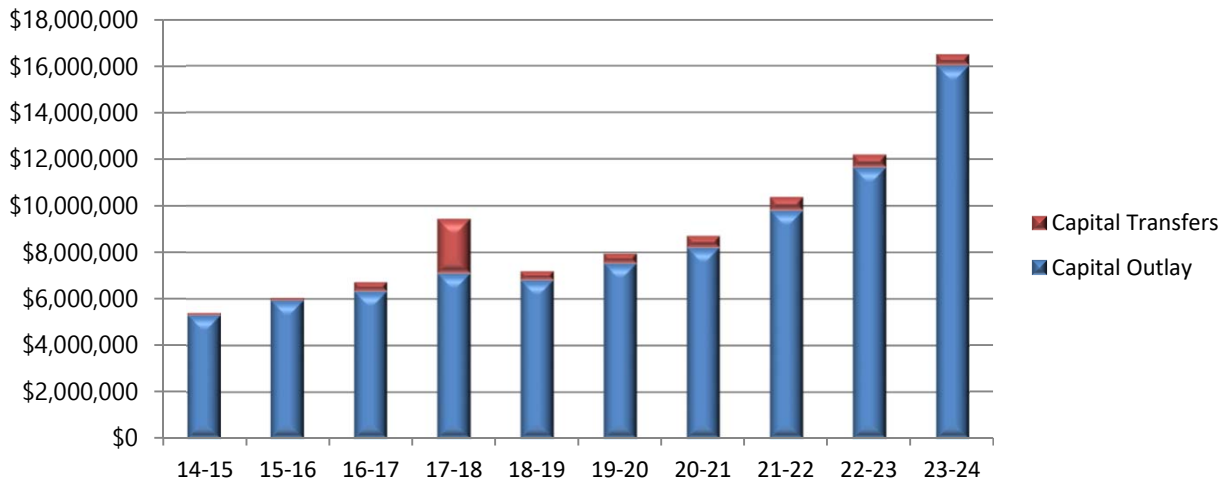
This graph depicts the total resources budgeted in each fund category for the past ten fiscal years. The graph indicates the combined General Fund, which includes General Services, Planning, Municipal Court and Police Services. The Utility funds include Water, Sewer and Stormwater both Operations and Capital Improvements. The Urban Renewal Funds significantly declined in recent years as the district accomplished its plan and stopped collecting tax increment revenue at the end of FY14-15.



The above graph depicts the total operating expenditures by category for the past ten fiscal years, adjusted for inflation. Operating costs, other than debt service have increased gradually over the ten year period.

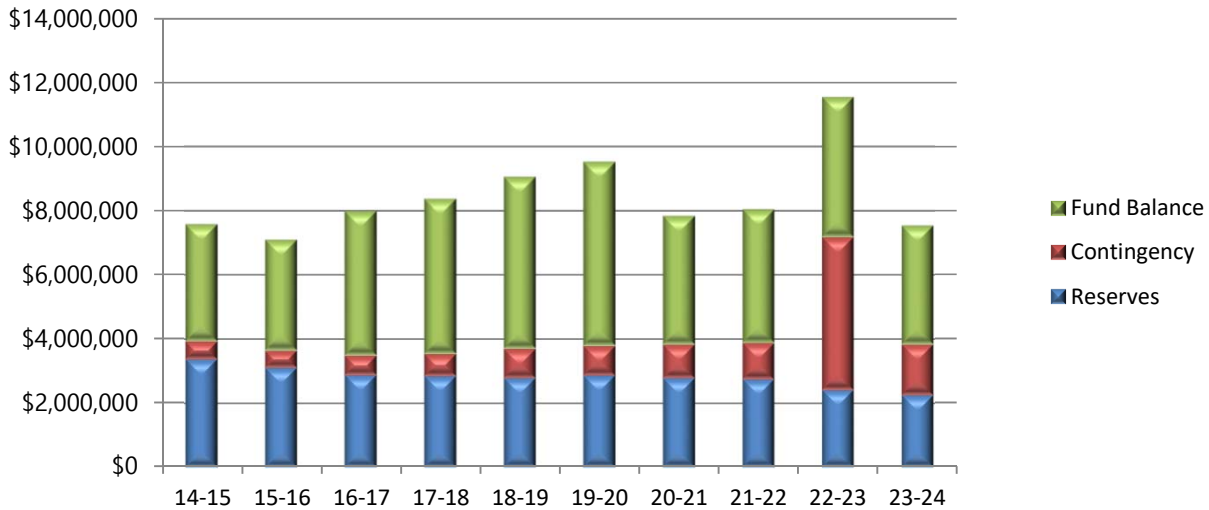
Financial Trends - Budgets

Capital Budget



The above graph depicts the total capital expenditures by category for the past ten fiscal years, adjusted for inflation. Capital construction in FY14-15 through FY23-24 is for road, water, stormwater and park improvements. FY17-18 includes a capital transfer that was used as short term working capital for the construction of the bridge over Claggett Creek on Dearborn Ave NE.

Reserves, Contingencies and Ending Fund Balances



The above graph depicts budgeted reserves, contingencies, and unappropriated ending fund balances for the past ten fiscal years, adjusted for inflation. Generally, these balances reflect what is left after revenues and expenditures have been accounted for. Each year, these balances have met or exceeded the City's adopted policy in their respective area. Reserves are primarily for the Keizer Station Local Improvement District debt. The increase in 2022-23 is associated with ARPA funds that were placed into contingency. The City has also established contingencies and reserves for Liability Insurance and Civic Center Facility Improvements.

Financial Trends - Debt Service

FULL FAITH AND CREDIT BONDS

Full faith and credit bonds are long-term obligations that are payable solely from a designated source of revenue. They do not carry any taxing power. The City has two obligations that are full faith and credit, the Keizer Station Local Improvement District Debt and the 2018 Gas Tax Revenue loan.

Keizer Station Local Improvement District Debt Service Schedule

Assessment payments from property owners are used to pay this debt. Interest payments are due semi-annually and principal is not due until maturity. The debt service schedule below represents the City's legally obligated debt service requirements. However, the City intends to make principal payments semi-annually from assessments received. Future assessments due and existing reserves are sufficient to repay the full principal and interest due on this debt.

Payment Date	Principal Balance	Principal Payment	Interest Payment	Total Payment
12/1/2024	7,515,000	-	195,390	195,390
6/1/2025	7,515,000	-	195,390	195,390
12/1/2025	7,515,000	-	195,390	195,390
6/1/2026	7,515,000	-	195,390	195,390
12/1/2026	7,515,000	-	195,390	195,390
6/1/2027	7,515,000	-	195,390	195,390
12/1/2027	7,515,000	-	195,390	195,390
6/1/2028	7,515,000	-	195,390	195,390
12/1/2028	7,515,000	-	195,390	195,390
6/1/2029	7,515,000	-	195,390	195,390
12/1/2029 through 6/1/31	7,515,000	7,515,000	781,560	781,560
		\$ 7,515,000	\$ 2,735,460	\$ 10,250,460

2018 Gas Tax Revenue Loan Debt Service Schedule

Interest Rate	Original Date	Maturity Date	Original Principal	Principal Outstanding	Annual Debt Service
3.05%	4/26/2018	6/1/2033	\$ 1,800,000	\$ 1,179,000	\$ 152,000

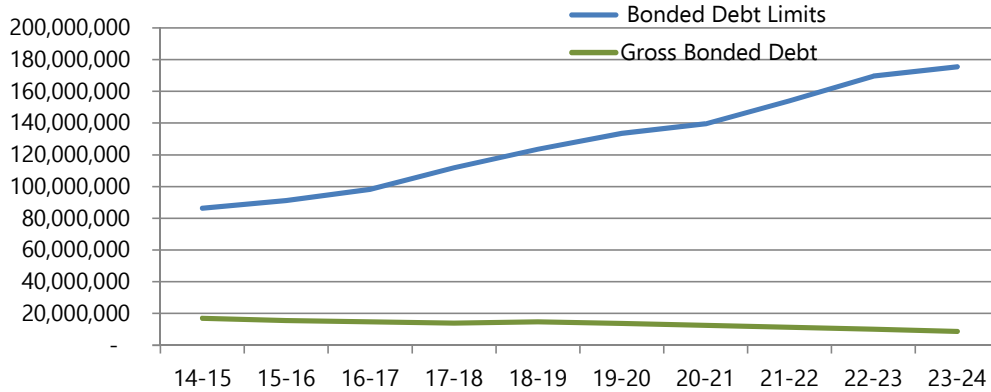
Payment Date	Principal Balance	Principal Payment	Interest Payment	Total Payment
12/1/2024	\$ 1,179,000	\$ -	\$ 17,980	\$ 17,980
6/1/2025	1,063,000	116,000	17,980	133,980
12/1/2025	1,063,000	-	16,211	16,211
6/1/2026	944,000	119,000	16,211	135,211
12/1/2026	944,000	-	14,396	12,520
6/1/2027	821,000	123,000	14,396	139,520
12/1/2027	821,000	-	12,520	10,584
6/1/2028	694,000	127,000	12,520	139,520
12/1/2028	694,000	-	10,584	10,584
6/1/2029	563,000	131,000	10,584	141,584
12/1/2028 through 12/1/2032	563,000	416,000	41,343	609,510
6/1/2033	147,000	147,000	2,242	149,242
		\$ 1,179,000	\$ 186,967	\$ 1,365,967

FUTURE DEBT ISSUANCE

The City anticipates issuing full faith and credit debt during Fiscal Year 2024-25. With the proceeds used to settle prior year retirement contributions to the Oregon Public Employee Retirement System (PERS). The amount financed has not yet been determined.

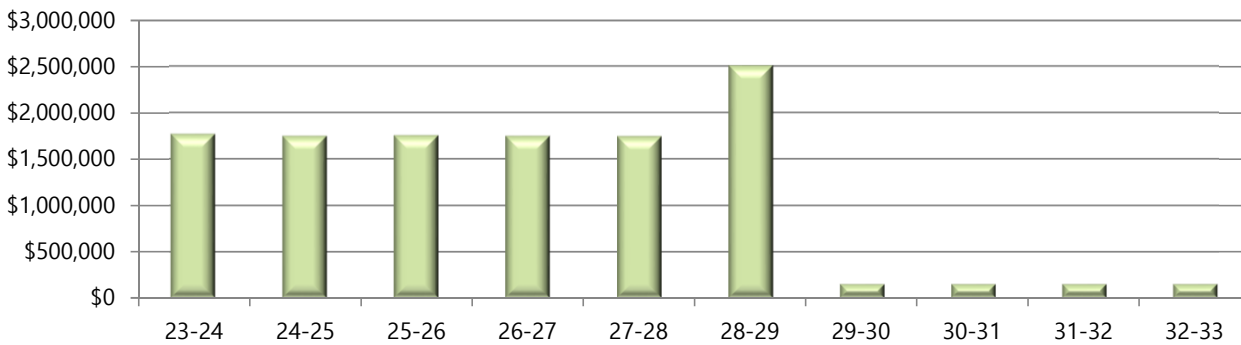
Financial Trends - Debt

Gross Bonded Debt



The above graph shows the City's total gross bonded debt. ORS 287.004 sets a legal limit on General Obligation (G.O.) debt at 3% of the total real market value in the city. Real market value is \$5,850,054,977 giving a debt limit of \$175,501,649 compared to \$8,694,000 general obligation debt outstanding. The City's gross bonded indebtedness has stayed less than 1%, well below this limit. The graph reflects existing general obligation bond issues only and does not project for any future debt issuance.

Annual Debt Service on Gross Bonded Debt



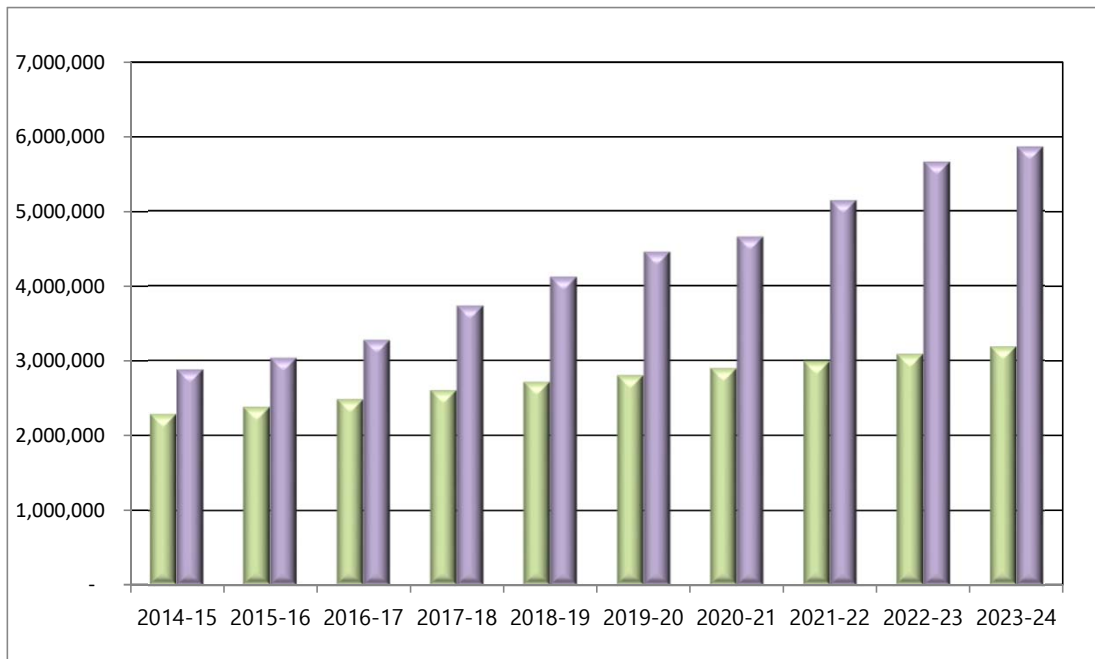
The above graph depicts the City's debt service (principal and interest payments) on its bonded indebtedness. Since the 2018 Gas Tax Revenue Loans is for 15-years, the graph is extended out to fiscal year 2032-33. Fiscal years 2024-25 through 2028-29 assume all assessment payments associated with the Keizer Station Local Improvement District will be made on time and the final debt service payment will include use of the debt reserve. Principal payment on this debt is not due until maturity on June 1, 2031, however, the City plans on making annual debt service payments equal to the amount of assessment payments received from property owners. This strategy will allow the City to pay off the debt in Fiscal Year 2028-29.

Financial Trends - Property Taxes

City Property Tax Revenues		2023-24 Actual Tax Revenue	2024-25 Estimated Tax Revenues 103%
1	District Assessed Value	\$3,183,346,840	\$3,278,847,245
2	Permanent Tax Rate per \$1,000	\$2.0838	\$2.0838
3	Gross Property Tax Revenues	\$6,633,458	\$6,832,462
4	Penalties/Compression/Adjustments	-	-
5	Property Tax Revenues	\$6,633,458	\$6,832,462
6	Uncollectables and Discounts	(331,673)	(341,623)
7	Net Anticipated Tax Collected	\$ 6,301,785	\$ 6,490,839

Assessed value is expected to increase 3%, primarily from the maximum growth value.

Total Real Market Value Compared to Assessed Value (000's) for City of Keizer



This graph provides some insight into the growth of the City of Keizer's property values over the past 10 years. The trend shows that both assessed value and real market value continue to increase. The estimation of the assessed value starts with the previous year's assessed value and adds three factors: a growth factor (maximum allowed by law is 3%), an allowance for new construction, and an allowance for annexed property. The assessed value now reflects about 54% of the real market value compared to fiscal year 2014-15 which was the high at 79%. This is a positive trend and shows that real market value is increasing faster than assessed value which has a legal cap as previously noted.



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Department Summaries

Budget Overview

The following provides an overview of the fiscal year 2024-25 Budget as a supplement to the Citywide Budget summaries by fund found in this section.

The total budget for fiscal year 2024-25 is \$64,512,000 a 0.1% increase from the current year budget. Taxes and assessments are expected to increase 6.0% primarily as the result of the 3% increases in assessed property value. License and fees are expected to increase 7.5% as the result of an increase electric rates. Intergovernmental revenues are expected to decrease by 18.1% as the result of receiving \$2.0 million from the American Rescue Plan Act (ARPA) from Marion County, during the previous year that is not expected to recur during the current year. Charges for services are expected to increase 4.8% as the result of water and sewer rate increases. Miscellaneous is expected to increase significantly as the result of continued high interest rates on City cash deposits. The City's total operating budget, excluding transfers and debt proceeds, is \$35,184,900.

REVENUES

The City of Keizer is a full-service organization and receives revenue from a number of sources and for a variety of purposes. The largest source of ongoing revenue is charges for services including water, sewer and stormwater charges. Property taxes make up the next largest revenue source.

Revenue projections for fiscal year 2024-25 total \$35,184,900 (excluding transfers and debt proceeds). Revenue trends are described in detail starting on page 31.

EXPENDITURES

Expenditures for fiscal year 2024-25 total \$48,084,300 (excluding transfers and contingency).

Personnel Services

City services are labor intensive operations including public safety, parks water, sewer and stormwater utilities. Consequently, personnel services make up the largest operating expense

Budget Overview

and include salaries and benefits. Personnel services reflect an overall increase of 3.3% primarily due to increases in wages, insurance and retirement costs. The budget provides for salary and wage increases of 4.0% for non-represented employees and 4.0% for employees represented by the Keizer Police Association. The City is currently in negotiations with the Local 737 as the applicable labor agreement expires June 30, 2024 therefore actual wage ranges for fiscal year 2024-35 are not known. In addition, the budget includes a 7% increase in medical insurance premiums. Employees from the City's two labor groups, Keizer Police Association and Local 737, contribute 5% to their health and dental insurance premiums while non-represented staff contributes 10%. The City's share of the cost for employee health and dental insurance is estimated at \$2.9 million. Retirement costs are expected to increase 4% primarily due to increases in salary and wages.

Materials & Services

Materials and Services expenditures include administrative costs, a variety of contractual services, and operating and maintenance costs. Materials and Services is expected to increase approximately 3.8% as the result of spending associated with the ARPA grant.

Capital Outlay

The City's total capital outlay budget for fiscal year 2024-25 is \$14,797,000 of which \$6,217,900 is for routine expenditures and \$8,379,100 is for non-routine expenditures. A summary of total capital expenditures is on page 60.

Debt Service

Citywide debt service is budgeted at \$1,746,200 and includes the following payments:

- Keizer Station Local Improvement District - \$1,594,200, and
- Street Fund - \$152,000

Transfers

The fiscal year 2024-25 Budget includes the following transfers:

- From the Police Services Fund to the General Fund to provide for the costs associated

Budget Overview

with public safety - \$1,037,600

- From the ARPA Fund to the General Fund to support governmental services \$1,141,200
- From the ARPA Fund to the Water Fund to offset the 4% increase in water rates.
- From the General Fund to the Park Services Fund to provide at least 2.5% of the General Fund revenues in support of the park operations - \$360,800
- From the General Fund to the Transportation Improvement Fund to repay an interfund loan - \$30,000
- From the Street Fund to the Stormwater Fund to cover the cost of maintaining public street impervious surfaces - \$521,000
- From the Water Fund to the Water Facility Fund for capital improvements - \$500,000

FUND BALANCES

The City's reserves and fund balances consist of restricted funds for specific purposes and planned future expenditures, set aside for emergencies and unforeseen circumstances and for operating capital. The City's total projected Ending Fund Balance is \$9,576,600. Projections by fund are on pages 61-63.

Budget Highlights

The fiscal year 2024-25 City of Keizer Budget was developed per the City's Financial Policies and City Council directives, and is balanced in accordance with state budget law. The total budget is \$64,512,000 and includes \$14,797,000 in capital spending and \$1,746,200 in debt service payments.

Since incorporating in 1982 the City of Keizer (the "City") has embraced the philosophy that the City should keep costs and services to a minimum by providing City services to the community in a coordinated, efficient and least cost fashion. This philosophy has enabled the City to continue to provide basic services, such as public safety and planning, while maintaining the City's infrastructure (park, street, water, sewer and stormwater) at a time when other cities were forced to make drastic cuts in response to the challenging economic environment that continues to face our country.

The predominant short-term factors that influence the decisions made in the development of the fiscal year 2024-25 budget include:

1. The City Council's short-term goals,
2. Marginal increases in general fund revenues,
3. Maintain existing services and
4. Continued capital investment into all of the City's service areas to ensure continued sustainability.

While stable economic indicators continue, the City is mindful to ensure that all increases in service level are sustainable into the near future. The City uses long-range planning tools to assist in this endeavor (pages 155-171).

The following is a summary of the financial highlights of the 2024-25 fiscal year budget.

FINANCIAL AND BUDGET TRENDS

The City uses 'moderate' assumptions in its revenue and expenditure projections as opposed to more aggressive or conservative estimates. The City believes this is the appropriate balance between mitigating risk and allowing the city to provide a responsible level of service.

As shown on page 29, the City averages 0.65% growth in its population rate per year. The City expects an increase in growth over the next several years at 0.5-1.0% annually. The Consumer Price Index in Oregon for 2023 was up 4.3% over 2022. These economic increases were factored into the City's budget projections.

REVENUES

The City is expecting overall operating revenues to increase approximately 3.5% as compared to the prior year. The primary revenue decrease is for intergovernmental revenues as the result of the ARPA grant received during the prior year that is not expected to recur during the current year. The decrease in intergovernmental revenues is offset by anticipated increases in taxes and assessments, license and fees and charges for services.

Taxes

Property tax revenues are the General Fund's single most important revenue source and support operating programs such as Police, Municipal Court, Parks, Planning and Administration. The City has a permanent tax rate of \$2.0838 per \$1,000 of assessed value, which cannot increase under the current Oregon law. The City is expecting property tax revenue to increase approximately 3% in fiscal year 2024-25 as compared to increasing 3.2% during fiscal year 2023-24. The increase is primarily attributed to a 3% increase in assessed value.

Budget Highlights

Assessments

Assessments are expected to remain consistent at approximately \$1.7 million in fiscal year 2024-25 as compared to fiscal year 2023-24. The assessments are primarily associated with the Keizer Station Local Improvement District and the Street Light Local Improvement Districts.

License and Fees

Licenses and Fees are expected to increase 8.2% in fiscal year 2024-25 as compared to fiscal year 2023-24. The primary reason for the increase is due to an increase in electric rates.

Intergovernmental Revenues

Intergovernmental Revenues are expected to decrease by 18% in fiscal year 2024-25 as compared to fiscal year 2023-24. The decrease is attributed to receiving \$2.0 million in intergovernmental funding from Marion County during the prior year that is not expected to recur during the current year.

Charges for Services

Charges for services are expected to increase approximately 4.8%. The increase is attributed to:

- An expected 4% water rate increase that will take effect January 1, 2024,
- An expected 5% sewer rate increase effective January 1, 2025. The City of Salem, who manages the regional sewer system, sets the sewer rates for the City of Keizer based on a cost of service analysis.

OPERATING EXPENDITURES

In total, the City's operating expenditures, which include personnel services and materials and services are expected to increase 1.8% over the prior year's budget.

Personnel Services

Personnel Services include employee salaries and wages, retirement benefits and health and welfare benefits. The City anticipates a \$0.5 million increase in personnel services expense in fiscal year 2024-25 as compared to fiscal year 2023-24. A summary of employee benefits City-wide is provided on page 67.

Salaries and Wages

Employee salary and wages comprise the largest category of personnel services. Salaries and wages are expected to increase by \$0.7 million in fiscal year 2024-25 as compared to fiscal year 2023-24 budget.

For employees not subject to the provisions of a collective bargaining agreement salaries and wages are projected to increase 4.0%. Employees subject to the Keizer Police Association collective bargaining agreement are projected to increase 4.0%. The City is currently in negotiations with the Local 737 as the applicable labor agreement expires June 30, 2024 therefore actual wage increases are not known. The City strives to provide a consistent wage and salary adjustment to all employees, represented and unrepresented alike.

The budgeted regular status full-time equivalents for fiscal year 2024-25 will be 103 employees as compared to 102 in fiscal year 2023-24.

The City has allocated \$200,000 of ARPA grant funds to provide for costs associated with employee retirements and the subsequent new hire process to reduce the time that the positions remain vacant.

Budget Highlights

Retirement Benefits

Retirement benefits provided to City employees are remaining the same but the cost of those benefits will increase approximately \$0.1 million in fiscal year 2024-25 as compared to fiscal year 2023-24. The increase is the result of annual salary and wage increases.

Health and Welfare Benefits

Health and welfare benefits provided to city employees will remain the same however, the cost to provide those benefits is expected to increase approximately 7% in fiscal year 2024-25 as compared to fiscal year 2023-24. Health and dental insurance premiums will increase no more than 7%. Consistent with fiscal year 2023-24 represented and non-represented employees will be required to pay 5% and 10%, respectively, of the cost of the medical and dental insurance premiums.

The City is limited in its ability to eliminate or reduce specific health and welfare benefits provided as doing so would be a violation of the terms of the collective bargaining agreement for represented employees. In addition given the total number of employees, creating separate health and welfare benefit packages for unrepresented employees in which the specific benefits could be modified would likely result in the loss of the pooled rate structure and an increase in administrative costs that would offset any potential premium expense savings. However, should rates increase beyond sustainable levels, the City will have to consider potentially significant changes, which would include collaboration and bargaining with employees and the two unions representing City employees.

Materials and Services

Materials and services are expected to increase to \$14.8 million in fiscal year 2024-25 as compared to \$13.8 million in fiscal year 2023-24. The increase is attributed to spending ARPA related resources.

NON-OPERATING EXPENDITURES

Non-operating expenditures which include capital outlay and debt service are expected to decrease \$5.4 million in fiscal year 2024-25 as compared to fiscal year 2023-24.

Capital Outlay

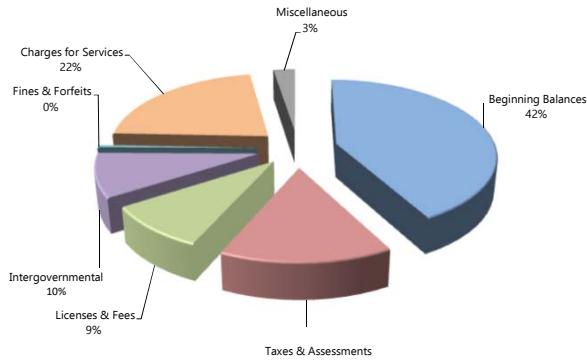
Capital outlay costs are expected to decrease \$5.4 million from \$20.2 million in fiscal year 2023-24 to \$14.8 million in fiscal year 2024-25. The City has appropriated over \$4.3 million for development of the I-5 Chemawa southbound on-ramp should the Oregon Department of Transportation proceed with this project should construction begin during the current year. In addition, the City has allocated \$2.9 million in ARPA grant funds for capital outlay projects including building two turf fields at Keizer Rapids Park.

Debt Service

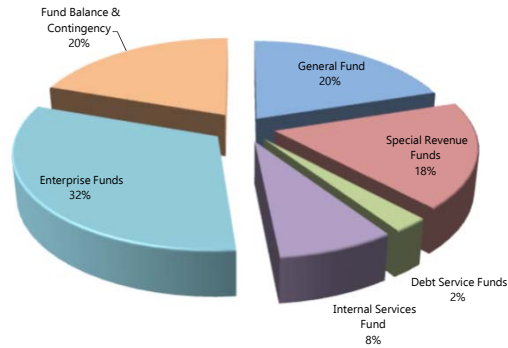
Payments of principal and interest on the City's debt obligations is expected to remain consistent with the prior year as no new debt is anticipated. The City continues to pay down the debt associated with the Keizer Station Local Improvement District bonds and Gas Tax loan.

All Funds Combined

Revenues (net eliminations)*



Expenditures (net eliminations)*



	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
RESOURCES:								
1 Beginning Balance:	\$ 17,331,374	\$ 24,934,501	\$ 27,680,900	\$ 29,318,400	\$ 25,586,500	\$ 25,586,500	\$ 25,586,500	-7.6%
2								
3 Revenues:								
4 Taxes & Assessments	7,976,577	8,330,191	8,385,300	8,577,300	8,885,400	8,885,400	8,885,400	6.0%
5 Licenses & Fees	5,266,427	5,875,163	5,208,700	5,884,800	5,770,100	5,598,100	5,598,100	7.5%
6 Intergovernmental	5,086,212	4,950,954	6,860,900	7,075,700	5,621,200	5,621,200	5,621,200	-18.1%
7 Fines & Forfeits	401,654	317,582	333,000	284,000	278,000	278,000	278,000	-16.5%
8 Charges for Services	11,630,398	12,200,176	12,652,300	12,812,700	13,334,300	13,259,300	13,259,300	4.8%
9 Miscellaneous	6,231,994	6,143,418	784,800	1,775,500	1,542,900	1,542,900	1,542,900	96.6%
10 Total Revenues:	36,593,262	37,817,484	34,225,000	36,410,000	35,431,900	35,184,900	35,184,900	2.8%
11 Other Resources:								
12 Transfers In	2,431,600	2,201,800	2,519,800	2,519,800	3,832,600	3,740,600	3,740,600	48.4%
13 Total Other Resources	2,431,600	2,201,800	2,519,800	2,519,800	3,832,600	3,740,600	3,740,600	48.4%
14 TOTAL RESOURCES	56,356,236	64,953,785	64,425,700	68,248,200	64,851,000	64,512,000	64,512,000	0.1%
15 REQUIREMENTS:								
16 Expenditures:								
17 Personnel Services	13,427,241	14,368,232	16,619,100	16,246,800	17,161,100	17,162,100	17,162,100	3.3%
18 Materials & Services	11,360,757	11,985,679	13,859,000	12,786,500	14,306,800	14,379,000	14,379,000	3.8%
19 Capital Outlay	2,449,265	5,312,306	20,183,000	9,340,900	14,996,800	14,797,000	14,797,000	-26.7%
20 Debt Service	1,752,873	1,767,520	1,767,700	1,767,700	1,746,200	1,746,200	1,746,200	-1.2%
21 Total Expenditures:	28,990,136	33,433,737	52,428,800	40,141,900	48,210,900	48,084,300	48,084,300	-8.3%
22 Other Requirements:								
23 Transfers Out	2,431,600	2,201,800	2,519,800	2,519,800	3,832,600	3,740,600	3,740,600	48.4%
24 Contingency	-	-	1,971,100	-	3,033,700	3,033,700	3,110,500	57.8%
25 Total Other Requirements	2,431,600	2,201,800	4,490,900	2,519,800	6,866,300	6,774,300	6,851,100	52.6%
26 Fund Balance:								
27 Restricted	18,141,905	21,753,776	4,714,900	18,745,600	5,331,300	6,411,800	6,335,000	34.4%
28 Committed	1,120,915	1,186,459	426,800	1,200,900	534,000	534,000	534,000	25.1%
29 Assigned	2,070,156	2,255,762	370,700	2,023,000	726,900	656,900	656,900	77.2%
30 Unassigned	3,601,525	4,122,251	1,993,600	3,617,000	3,181,600	2,050,700	2,050,700	2.9%
31 Total Fund Balance	24,934,501	29,318,248	7,506,000	25,586,500	9,773,800	9,653,400	9,576,600	27.6%
32 TOTAL REQUIREMENTS	\$ 56,356,237	\$ 64,953,785	\$ 64,425,700	\$ 68,248,200	\$ 64,851,000	\$ 64,512,000	\$ 64,512,000	0.1%

Notes:

* As shown on the schedule on the following page, **eliminations** are for internal service fund transactions which have been eliminated in the consolidated schedules so that the transactions would not be duplicated.

Resource & Requirement Summary by Fund Type

Budgets for governments are broken into **funds**, based on the sources of revenue dedicated to each service. For example, the state fuel taxes can only be used for street improvements and maintenance, so a separate "Street Fund" is used to account for those dollars, to keep them separate from other city operations.

	General	Special Revenue	Nonmajor Governmental	Major Enterprise	Nonmajor Enterprise	Internal Service	Debt Service	Eliminations	Total	
1	RESOURCES:									
2	Beginning Balance:	\$ 3,617,000	\$ 2,012,700	\$ 11,428,000	\$ 3,312,800	\$ 1,579,300	\$ 723,400	\$ 2,913,300	\$ -	\$25,586,500
3	Revenues:									
4	Taxes & Assessments	7,194,300	-	-	-	469,400	-	1,221,700	-	8,885,400
5	Licenses & Fees	3,549,500	15,000	1,897,800	85,000	-	-	-	-	5,547,300
6	Intergovernmental	1,836,400	3,100,000	649,800	-	-	35,000	-	-	5,621,200
7	Fines & Forfeits	278,000	-	-	-	-	-	-	-	278,000
8	Charges for Services	2,000	-	-	13,068,100	240,000	5,295,600	-	(5,295,600)	13,310,100
9	Miscellaneous	318,100	72,500	367,900	141,000	55,500	24,000	563,900	-	1,542,900
10	Total Revenues:	13,178,300	3,187,500	2,915,500	13,294,100	764,900	5,354,600	1,785,600	(5,295,600)	35,184,900
11	Other Resources:									
12	Debt Proceeds	-	-	-	-	-	-	-	-	-
13	Transfers In	2,178,800	-	390,800	1,171,000	-	-	-	-	3,740,600
14	Total Other Resources	2,178,800	-	390,800	1,171,000	-	-	-	-	3,740,600
15	TOTAL RESOURCES	18,974,100	5,200,200	14,734,300	17,777,900	2,344,200	6,078,000	4,698,900	(5,295,600)	64,512,000
16	REQUIREMENTS:									
17	Expenditures:									
18	Personnel Services	9,852,000	167,200	795,100	2,604,600	255,000	3,488,200	-	-	17,162,100
19	Materials & Services	4,867,400	915,500	830,000	10,847,300	717,400	1,497,000	-	(5,295,600)	14,379,000
20	Capital Outlay	562,000	2,326,600	9,514,300	1,845,500	410,000	138,600	-	-	14,797,000
21	Debt Service	-	152,000	-	-	-	-	1,594,200	-	1,746,200
22	Total Expenditures:	15,281,400	3,561,300	11,139,400	15,297,400	1,382,400	5,123,800	1,594,200	(5,295,600)	48,084,300
23	Other Requirements:									
24	Transfers Out	390,800	521,000	1,037,600	500,000	-	-	-	-	2,449,400
25	Contingency	276,800	805,000	1,733,200	314,100	330,000	792,600	-	-	4,251,700
26	Total Other Requirements	667,600	1,326,000	2,770,800	814,100	330,000	792,600	-	-	6,701,100
27	Fund Balance:									
28	Restricted	974,400	312,900	674,100	832,200	436,700	161,600	3,104,700	-	6,496,600
29	Committed	-	-	-	372,400	-	-	-	-	372,400
30	Assigned	-	-	-	461,800	195,100	-	-	-	656,900
31	Unassigned	2,050,700	-	-	-	-	-	-	-	2,050,700
32	Total Fund Balance	3,025,100	312,900	674,100	1,666,400	631,800	161,600	3,104,700	-	9,576,600
33	TOTAL REQUIREMENTS	\$ 18,974,100	\$ 5,200,200	\$ 14,584,300	\$ 17,777,900	\$ 2,344,200	\$ 6,078,000	\$ 4,698,900	\$ (5,295,600)	\$ 64,362,000

Governmental Funds

- General Fund
- Special Revenue Funds
 - Major Funds
 - ARPA Fund
 - Street Fund
- Nonmajor Governmental Funds
 - Keizer Youth Peer Court
 - Park Services Fund
 - Police Services Fund
 - Public Education Government Access Fund
 - Housing Rehabilitation Fund
 - Energy Assistance Fund
 - Park Improvement Fund
 - Trans Improvement Fund
 - Off-Site Transportation Fund

Proprietary Funds

- Enterprise Funds
 - Major Funds
 - Water Fund
 - Water Facility Fund
 - Sewer Fund
 - Stormwater Fund
 - Nonmajor Funds
 - Community Center Fund
 - Street Lighting District Fund
 - Sewer Reserve Fund
 - Internal Service Fund
 - Administrative Services Fund
- Debt Service Funds**
 - Keizer Station Local Improvement District Fund

Fund Descriptions

The City's budget is made up of Governmental Funds, Proprietary Funds (business-like activities) and a Debt Service Fund. Governmental Funds are normally supported by taxes and intergovernmental revenues while Proprietary Funds rely to a significant extent on fees and charges for services. Debt Service Funds account for the accumulation of resources for, and the payment of long-term debt principal and interest.

The following is a brief description and purpose of each of the City's budgeted funds.

GOVERNMENTAL FUNDS

General Fund

The General Fund is the chief operating fund of the City and accounts for all financial resources except those required to be accounted for in another fund. Principal sources of revenue are property taxes, franchise fees, and intergovernmental revenues such as Cigarette, Liquor Tax and State Shared Revenue. General Fund's primary expenditures are for Public Safety, Park Operations, Planning and General Government

Special Revenue Funds

ARPA Fund

The ARPA Fund accounts for the intergovernmental grant funds received as the result of the American Rescue Plan Act. The grant is in response to the COVID-19 Pandemic. Funds must be committed by December 31, 2024 and expended by December 31, 2026.

Street Fund

The Street Fund provides quality streets, lighting, traffic signals, sidewalks, and bike paths. The primary source of revenue is State Fuel Taxes, which are apportioned by the State based on population. Fuel tax revenues are restricted by constitutional limits and are to be used for street maintenance and improvements.

Park Services

The Park Services Fund provides for the repair and maintenance of the City's park system. It is funded with the Park Services Fee and support transferred from the General Fund.

Police Services

The Police Services Fund accounts for the financial resources provided by the Police Services Fee. The funds are transferred to the General Fund to provide financial resources dedicated to public safety.

Public Education Government

The Public Education Government Fund (PEG) is set up to account for PEG franchise fees assessed on cable television bills. The fees are to be used exclusively for equipment supporting providing governmental cable programming.

Housing Rehabilitation

The original source of revenues in the Housing Services Fund was from a State Community Development Block Grant. Uses were restricted to creating loans for housing rehabilitation projects. The original grant was completely expended in fiscal year 1998.

Fund Descriptions

Over the next several years loans were repaid and sufficient cash became available to reestablish the program benefiting low/moderate income households within the Keizer community. This program was combined with the Energy Efficiency Revolving Loan Fund to more effectively serve qualified participants.

Energy Efficiency

Revenues for the Energy Efficiency Fund were from the Recovery Act – Energy Efficiency and Conservation Block Grant. Uses for these funds are restricted for energy efficiency improvements within the community. The City elected to develop a revolving loan fund to complement its Housing Rehabilitation loan program. The Energy Efficiency loans will be restricted to permanent enhancements that improve energy efficiency within the residential home of low/moderate income households.

Keizer Youth Peer Court

Keizer Youth Peer Court Fund is used to account for donations made on behalf of Cari Emery the former Peer Court Coordinator. The funds are to be used in support of Keizer Youth Peer Court.

Park Improvement

The Park Improvement Fund was established to account for Systems Development Charges (SDC's) designated for park improvements. These fees are collected from new residential development in the City. Improvements are included in the City Council adopted Parks Master Plan and expenditures follow the adopted SDC Methodology.

Transportation Improvement

The Transportation Improvement Fund was established to account for Systems Development Charges (SDC's) designated for transportation improvements. These fees are collected from new development in the City. Improvements are included in the City Council adopted Transportation Master Plan and expenditures follow the adopted SDC Methodology.

PROPRIETARY FUNDS

Enterprise Funds

Water

Revenues in the Water fund are derived from user charges. The City's charter designates this as a dedicated fund to be used solely for water related services. The water system is managed by the Public Works Department to provide safe, low cost, high quality drinking water that meets or exceeds state and federal regulations.

Water Facility

The Water Facility Replacement Reserve was established for replacement and construction of new facilities needed to provide water production, storage, and distribution. Revenue consists of System Development Charges, water usage charges transferred from the Water Operating Fund, and revenue bonds. Expenditures are intended to enhance the ability to provide the water needed to serve the community within the existing Urban Growth Boundary consistent with the City Council adopted Water System Master Plan Update.

Fund Descriptions

Sewer

The City of Keizer is a part of a regional sewer system managed by the City of Salem. Salem sets the sewer rates for the regional system. Keizer appoints Council and Staff liaisons to attend the Regional Task Force meetings. City of Keizer staff manages the billing function and remit Sewer Charges to City of Salem each month.

Stormwater

The Stormwater Fund was established to meet the Federal Clean Water Act and Safe Drinking Water Act. Revenues in the Stormwater Fund are derived from user charges. The City's stormwater regulatory programs are administered by the State of Oregon through the Department of Environmental Quality (DEQ). The City has three regulatory programs which allow the City to manage stormwater through discharge to local waterways, overland flow, and injection into the ground. The City maintains compliance of the regulatory programs by implementing the requirements of state approved management plans for the municipal separate storm sewer system (MS4), the underground injection control (UIC) devices, and the Total Maximum Daily Load (TMDL) Implementation Plan. The City is the permittee for the National Pollutant Discharge Elimination System (NPDES) permit, the Water Pollution Control Facilities (WPCF) permit, and is a designated management agency for the Willamette Basin TMDL.

Event Center

The City of Keizer Event Center is a state-of-the-art facility intended to accommodate the cultural, educational, professional, recreational, and economic needs of its citizens and the community. Rental fees help cover the operation and management of the center. The Center is not self-sustaining and relies on full use of Transient Occupancy Tax revenues, to help pay operating costs.

Street Lighting Districts

The Street Lighting District Fund accounts for the Street Lighting Districts and Local Improvement Districts from establishment and construction, through billing and recording the liens with the county tax collector.

Sewer Reserve

The Sanitary Sewer Reserve Fund was established to cover areas not served by existing sewer lines. The Sewer Reserve is a systems development based fund used to reimburse developers for sewer trunk line improvement extensions and City constructed growth driven sewer capacity improvements outlined in the Sanitary Sewer Master Plan.

Internal Services Funds

Administrative Services

The Administrative Services Fund accounts for the financing of goods and/or services provided to various City funds on a cost-reimbursement basis. Administrative Services are provided by General Administration (City Council and Non-departmental), City Manager's Office, City Attorney's Office, City Recorder's Department, Human Resources Department, Finance, Public Works Administration and Civic Center Facilities. The Fund is replenished from the City's operating funds as Charges for Services using various cost allocation plans based on anticipated benefits received.

Fund Descriptions

DEBT SERVICE FUND

Keizer Station Local Improvement District

The Keizer Station Local Improvement Fund accounts for the improvements to the Keizer Station Development Project. The cost of the improvements has been assessed to those property owners who directly benefit from the project. The assessments received are used to pay off the long-term debt scheduled for maturity on June 1, 2031.

All Funds Summary by Fund

Budgets for governments are broken into **funds**, based on the sources of revenue dedicated to each service. For example, the state fuel taxes can only be used for street improvements and maintenance, so a separate "Street Fund" is used to account for those dollars, to keep them separate from other city operations. All funds presented below are appropriated.

FUND	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
General	\$ 15,850,709	\$ 16,696,449	\$ 16,486,700	\$ 17,611,200	\$ 19,146,100	\$ 18,974,100	\$ 18,974,100
Special Revenue Funds:							
Street	4,429,163	5,282,843	5,264,600	5,749,000	5,200,200	5,200,200	5,200,200
Park Services	1,489,135	1,651,912	1,607,300	1,729,600	1,926,200	1,926,200	1,926,200
Police Services	1,042,857	1,171,794	1,383,500	1,392,600	1,601,600	1,429,600	1,429,600
American Rescue Plan Act	5,260,425	9,230,449	8,939,200	9,077,800	4,373,200	4,373,200	4,373,200
Keizer Youth Peer Court	11,772	12,315	12,000	12,900	13,400	13,400	13,400
Public Government Education	432,070	375,797	280,000	313,900	257,400	257,400	257,400
Housing Rehabilitation	124,415	135,768	184,400	165,800	195,800	195,800	195,800
Energy Efficiency	21,896	26,649	51,900	26,600	41,600	41,600	41,600
Park Improvement	1,229,604	1,668,972	1,613,900	1,908,400	1,846,300	1,846,300	1,846,300
Transportation Improvement	3,631,614	4,047,005	3,983,200	4,417,800	4,650,800	4,650,800	4,650,800
Enterprise Funds							
Water	4,662,788	4,791,634	4,828,800	5,069,400	4,994,300	5,069,300	5,069,300
Water Facility	1,263,265	1,182,182	1,359,900	1,242,500	1,003,300	1,003,300	1,003,300
Sewer	7,013,222	7,426,105	7,823,800	7,864,900	8,189,400	8,189,400	8,189,400
Stormwater	3,384,270	3,963,421	3,677,500	3,832,300	3,515,900	3,515,900	3,515,900
Community Center	625,450	967,594	791,700	1,187,100	1,007,400	937,400	937,400
Street Lighting District	919,424	920,726	915,400	956,600	986,600	986,600	986,600
Sewer Reserve	275,308	298,972	306,600	391,900	420,200	420,200	420,200
Internal Services Fund							
Administrative Services	4,826,559	5,044,140	5,944,900	5,722,900	6,078,000	6,078,000	6,078,000
Debt Service Funds							
Keizer Station LID	4,298,405	4,399,015	4,310,800	4,529,600	4,698,900	4,698,900	4,698,900
Total	\$ 60,792,351	\$ 69,293,742	\$ 69,766,100	\$ 73,202,800	\$ 70,146,600	\$ 69,807,600	\$ 69,807,600

Notes:

This schedule does not eliminate charges for services from the administrative services fund to the City's operating funds and therefore the Total double counts those expenditures.

The purpose of the schedule is to show each fund's total requirements in relation to the total budget as a whole.

Consolidated Fund Summary

	General Fund			Major Special Revenue Funds									Non Major Special Revenue Funds		
				Street Fund			Transportation Improvement Fund			American Rescue Act Fund					
	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25
RESOURCES:															
Beginning Balance:	\$ 3,601,525	\$ 3,616,200	\$ 3,617,000	\$ 2,015,181	\$ 2,100,000	\$ 2,012,700	\$ 3,631,614	\$ 3,913,300	\$ 4,417,800	\$ 4,820,024	\$ 6,939,200	\$ 3,723,400	\$ 2,425,295	\$ 2,799,900	\$ 3,286,800
Revenues:															
Taxes & Assessments	6,459,521	6,542,600	7,194,300	700	-	-	-	-	-	-	-	-	-	-	-
Licenses & Fees	3,328,430	3,189,200	3,549,500	20,526	14,100	15,000	261,666	24,900	47,000	-	-	-	2,061,818	1,831,000	1,850,800
Intergovernmental	1,787,882	1,684,200	1,836,400	3,107,245	3,145,000	3,100,000	-	-	-	-	2,000,000	649,800	157	4,700	-
Fines & Forfeits	317,582	333,000	278,000	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	2,501	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	359,008	111,500	318,100	139,191	5,500	72,500	123,725	15,000	156,000	4,410,425	-	-	206,909	136,600	211,900
Total Revenues:	12,254,924	11,862,500	13,178,300	3,267,662	3,164,600	3,187,500	385,391	39,900	203,000	4,410,425	2,000,000	649,800	2,268,884	1,972,300	2,062,700
Other Resources:															
Transfers In	840,000	1,008,000	2,178,800	-	-	-	30,000	30,000	30,000	-	-	-	360,800	360,800	360,800
Total Other Resources	840,000	1,008,000	2,178,800	-	-	-	30,000	30,000	30,000	-	-	-	360,800	360,800	360,800
TOTAL RESOURCES	16,696,449	16,486,700	18,974,100	5,282,843	5,264,600	5,200,200	4,047,005	3,983,200	4,650,800	9,230,449	8,939,200	4,373,200	5,043,207	5,133,000	5,710,300
REQUIREMENTS:															
Expenditures:															
Personnel Services	8,328,290	9,377,300	9,852,000	143,815	161,000	167,200	-	-	-	170,420	400,000	200,000	425,378	526,000	595,100
Materials & Services	3,578,472	4,252,500	4,867,400	732,758	913,400	915,500	-	-	-	265,317	850,000	149,800	376,603	686,600	680,200
Capital Outlay	276,636	396,100	562,000	1,247,316	2,926,600	2,326,600	-	3,983,200	4,308,900	1,716,936	7,689,200	2,732,200	481,074	2,057,800	2,473,200
Debt Service	-	-	-	151,700	151,400	152,000	-	-	-	-	-	-	-	-	-
Total Expenditures:	12,183,398	14,025,900	15,281,400	2,275,589	4,152,400	3,561,300	-	3,983,200	4,308,900	2,152,673	8,939,200	3,082,000	1,283,055	3,270,400	3,748,500
Other Requirements:															
Transfers Out	390,800	390,800	390,800	521,000	521,000	521,000	-	-	-	-	-	1,291,200	840,000	1,008,000	1,037,600
Contingency	-	76,400	276,800	-	54,000	805,000	-	-	-	-	-	-	-	575,300	592,000
Total Other Requirements	390,800	467,200	667,600	521,000	575,000	1,326,000	-	-	-	-	-	1,291,200	840,000	1,583,300	1,629,600
Fund Balance:															
Restricted	-	-	-	2,486,254	537,200	312,900	4,047,005	-	341,900	7,077,776	-	-	2,920,152	279,300	332,200
Committed	-	-	974,400	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	4,122,251	1,993,600	2,050,700	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	4,122,251	1,993,600	3,025,100	2,486,254	537,200	312,900	4,047,005	-	341,900	7,077,776	-	-	2,920,152	279,300	332,200
TOTAL REQUIREMENTS	\$ 16,696,449	\$ 16,486,700	\$ 18,974,100	\$ 5,282,843	\$ 5,264,600	\$ 5,200,200	\$ 4,047,005	\$ 3,983,200	\$ 4,650,800	9,230,449	8,939,200	4,373,200	\$ 5,043,207	\$ 5,133,000	\$ 5,710,300

Continued

Consolidated Fund Summary

	Major Enterprise Funds											
	Water Fund			Water Facility Fund			Sewer Fund			Stormwater Fund		
	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25
RESOURCES:												
Beginning Balance:	\$ 1,146,669	\$ 1,181,200	\$ 1,059,700	\$ 645,429	\$ 697,900	\$ 442,500	\$ 481,794	\$ 473,000	\$ 477,500	\$ 1,687,093	\$ 1,540,500	\$ 1,333,100
Revenues:												
Taxes & Assessments	-	-	-	-	-	-	-	-	-	-	-	-
Licenses & Fees	121,287	75,000	85,000	67,113	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	17,414	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	3,466,630	3,536,500	3,717,700	-	59,500	35,800	6,926,531	7,349,800	7,698,600	1,621,043	1,614,000	1,616,000
Miscellaneous	57,048	36,100	56,900	19,640	2,500	25,000	17,780	1,000	13,300	116,871	2,000	45,800
Total Revenues:	3,644,965	3,647,600	3,859,600	86,753	62,000	60,800	6,944,311	7,350,800	7,711,900	1,755,328	1,616,000	1,661,800
Other Resources:												
Transfers In	-	-	150,000	450,000	600,000	500,000	-	-	-	521,000	521,000	521,000
Total Other Resources	-	-	150,000	450,000	600,000	500,000	-	-	-	521,000	521,000	521,000
TOTAL RESOURCES	4,791,634	4,828,800	5,069,300	1,182,182	1,359,900	1,003,300	7,426,105	7,823,800	8,189,400	3,963,421	3,677,500	3,515,900
REQUIREMENTS:												
Expenditures:												
Personnel Services	1,299,064	1,449,200	1,502,100	-	-	-	1,884	2,400	2,400	943,151	1,049,900	1,100,100
Materials & Services	1,696,675	1,920,900	1,985,300	-	-	-	6,925,746	7,414,600	7,774,600	878,464	1,049,800	1,087,400
Capital Outlay	164,403	230,500	178,000	716,786	990,000	950,000	-	-	-	510,233	1,113,000	717,500
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures:	3,160,142	3,600,600	3,665,400	716,786	990,000	950,000	6,927,630	7,417,000	7,777,000	2,331,848	3,212,700	2,905,000
Other Requirements:												
Transfers Out	450,000	600,000	500,000	-	-	-	-	-	-	-	-	-
Contingency	-	94,100	125,000	-	-	-	-	40,000	40,000	-	144,200	149,100
Total Other Requirements	450,000	694,100	625,000	-	-	-	-	40,000	40,000	-	144,200	149,100
Fund Balance:												
Restricted	1,181,492	534,100	778,900	465,396	369,900	53,300	-	-	-	-	-	-
Committed	-	-	-	-	-	-	498,475	366,800	372,400	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	1,631,573	320,600	461,800
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	1,181,492	534,100	778,900	465,396	369,900	53,300	498,475	366,800	372,400	1,631,573	320,600	461,800
TOTAL REQUIREMENTS	\$ 4,791,634	\$ 4,828,800	\$ 5,069,300	\$ 1,182,182	\$ 1,359,900	\$ 1,003,300	\$ 7,426,105	\$ 7,823,800	\$ 8,189,400	\$ 3,963,421	\$ 3,677,500	\$ 3,515,900

Continued

Consolidated Fund Summary

	Non Major Enterprise Funds			Internal Service Fund			Debt Service Funds		
				Administrative Services			Keizer Station Local Improvement Districts		
	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25
RESOURCES:									
Beginning Balance:	\$ 1,155,063	\$ 1,149,000	\$ 1,579,300	\$ 639,121	\$ 574,500	\$ 723,400	\$ 2,697,465	\$ 2,696,200	\$ 2,913,300
Revenues:									
Taxes & Assessments	779,529	688,700	469,400	-	-	-	1,090,441	1,154,000	1,221,700
Licenses & Fees	14,323	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	38,256	27,000	35,000	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Charges for Services	183,471	165,000	240,000	4,339,957	5,340,400	5,295,600	-	-	-
Miscellaneous	54,906	11,000	55,500	26,806	3,000	24,000	611,109	460,600	563,900
Total Revenues:	1,032,229	864,700	764,900	4,405,019	5,370,400	5,354,600	1,701,550	1,614,600	1,785,600
Other Resources:									
Debt Proceeds	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Other Resources	-	-	-	-	-	-	-	-	-
TOTAL RESOURCES	2,187,292	2,013,700	2,344,200	5,044,140	5,944,900	6,078,000	4,399,015	4,310,800	4,698,900
REQUIREMENTS:									
Expenditures:									
Personnel Services	142,198	236,900	255,000	2,914,032	3,416,400	3,488,200	-	-	-
Materials & Services	612,963	754,200	717,400	1,258,638	1,357,400	1,497,000	-	-	-
Capital Outlay	15,436	356,600	410,000	183,486	440,000	138,600	-	-	-
Debt Service	-	-	-	-	-	-	1,615,820	1,616,300	1,594,200
Total Expenditures:	770,597	1,347,700	1,382,400	4,356,156	5,213,800	5,123,800	1,615,820	1,616,300	1,594,200
Other Requirements:									
Transfers Out	-	-	-	-	-	-	-	-	-
Contingency	-	316,000	330,000	-	671,100	792,600	-	-	-
Total Other Requirements	-	316,000	330,000	-	671,100	792,600	-	-	-
Fund Balance:									
Restricted	792,506	299,900	436,700	-	-	-	2,783,195	2,694,500	3,104,700
Committed	-	-	-	687,984	60,000	161,600	-	-	-
Assigned	624,189	50,100	195,100	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balance	1,416,695	350,000	631,800	687,984	60,000	161,600	2,783,195	2,694,500	3,104,700
TOTAL REQUIREMENTS	\$ 2,187,292	\$ 2,013,700	\$ 2,344,200	\$ 5,044,140	\$ 5,944,900	\$ 6,078,000	\$ 4,399,015	\$ 4,310,800	\$ 4,698,900

Continued

Consolidated Fund Summary

	Governmental Funds			Proprietary Funds			Debt Service Funds			Eliminations			Total All Funds		
	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25	ACTUAL 2022-23	BUDGETED 2023-24	BUDGET 2024-25
RESOURCES:															
Beginning Balance:	\$ 16,493,639	\$ 19,368,600	\$ 17,057,700	\$ 5,755,169	\$ 5,616,100	\$ 5,615,500	\$ 2,697,465	\$ 2,696,200	\$ 2,913,300	\$ -	\$ -	\$ -	\$ 24,946,273	\$ 27,680,900	\$ 25,586,500
Revenues:															
Taxes & Assessments	6,460,221	6,542,600	7,194,300	779,529	688,700	469,400	1,090,441	1,154,000	1,221,700	-	-	-	8,330,191	8,385,300	8,885,400
Licenses & Fees	5,672,440	5,059,200	5,462,300	202,723	75,000	85,000	-	-	-	-	-	-	5,875,163	5,134,200	5,547,300
Intergovernmental	4,895,284	6,833,900	5,586,200	55,670	27,000	35,000	-	-	-	-	-	-	4,950,954	6,860,900	5,621,200
Fines & Forfeits	317,582	333,000	278,000	-	-	-	-	-	-	-	-	-	317,582	333,000	278,000
Charges for Services	2,501	2,000	2,000	16,537,632	18,065,200	18,603,700	-	-	-	(4,339,957)	(5,340,400)	(5,295,600)	12,200,176	12,726,800	13,310,100
Miscellaneous	5,239,258	268,600	758,500	293,051	55,600	220,500	611,109	460,600	563,900	-	-	-	6,143,418	784,800	1,542,900
Total Revenues:	22,587,286	19,039,300	19,281,300	17,868,605	18,911,500	19,413,600	1,701,550	1,614,600	1,785,600	(4,339,957)	(5,340,400)	(5,295,600)	37,817,484	34,225,000	35,184,900
Other Resources:															
Transfers In	1,230,800	1,398,800	2,569,600	971,000	1,121,000	1,171,000	-	-	-	-	-	-	2,201,800	2,519,800	3,740,600
Total Other Resources	1,230,800	1,398,800	2,569,600	971,000	1,121,000	1,171,000	-	-	-	-	-	-	2,201,800	2,519,800	3,740,600
TOTAL RESOURCES	40,299,953	39,806,700	38,908,600	24,594,774	25,648,600	26,200,100	4,399,015	4,310,800	4,698,900	(4,339,957)	(5,340,400)	(5,295,600)	64,953,785	64,425,700	64,512,000
REQUIREMENTS:															
Expenditures:															
Personnel Services	9,067,903	10,464,300	10,814,300	5,300,329	6,154,800	6,347,800	-	-	-	-	-	-	14,368,232	16,619,100	17,162,100
Materials & Services	4,953,150	6,702,500	6,612,900	11,372,486	12,496,900	13,061,700	-	-	-	(4,339,957)	(5,340,400)	(5,295,600)	11,985,679	13,859,000	14,379,000
Capital Outlay	3,721,962	17,052,900	12,402,900	1,590,344	3,130,100	2,394,100	-	-	-	-	-	-	5,312,306	20,183,000	14,797,000
Debt Service	151,700	151,400	152,000	-	-	-	1,615,820	1,616,300	1,594,200	-	-	-	1,767,520	1,767,700	1,746,200
Total Expenditures:	17,894,715	34,371,100	29,982,100	18,263,159	21,781,800	21,803,600	1,615,820	1,616,300	1,594,200	(4,339,957)	(5,340,400)	(5,295,600)	33,433,737	52,428,800	48,084,300
Other Requirements:															
Transfers Out	1,751,800	1,919,800	3,240,600	450,000	600,000	500,000	-	-	-	-	-	-	2,201,800	2,519,800	3,740,600
Contingency	-	705,700	1,673,800	-	1,265,400	1,436,700	-	-	-	-	-	-	-	1,971,100	3,110,500
Total Other Requirements	1,751,800	2,625,500	4,914,400	450,000	1,865,400	1,936,700	-	-	-	-	-	-	2,201,800	4,490,900	6,851,100
Fund Balance:															
Restricted	16,531,187	816,500	987,000	2,439,394	1,203,900	1,268,900	2,783,195	2,694,500	3,104,700	-	-	-	21,753,776	4,714,900	5,360,600
Committed	-	-	974,400	1,186,459	426,800	534,000	-	-	-	-	-	-	1,186,459	426,800	1,508,400
Assigned	-	-	-	2,255,762	370,700	656,900	-	-	-	-	-	-	2,255,762	370,700	656,900
Unassigned	4,122,251	1,993,600	2,050,700	-	-	-	-	-	-	-	-	-	4,122,251	1,993,600	2,050,700
Total Fund Balance	20,653,438	2,810,100	4,012,100	5,881,615	2,001,400	2,459,800	2,783,195	2,694,500	3,104,700	-	-	-	29,318,248	7,506,000	9,576,600
TOTAL REQUIREMENTS	40,299,953	39,806,700	38,908,600	\$ 24,594,774	\$ 25,648,600	\$ 26,200,100	\$ 4,399,015	\$ 4,310,800	\$ 4,698,900	\$ (4,339,957)	\$ (5,340,400)	\$ (5,295,600)	\$ 64,953,785	\$ 64,425,700	\$ 64,512,000

Capital Expenditures

Capital assets include land, right-of-way, buildings, improvements, equipment, infrastructure, and other tangible and intangible assets costing \$5,000 or more and used in operations that have initial useful lives extending beyond two years. Routine capital outlay items listed below may include items less than \$5,000 for budget purposes. However, these items are generally not capitalized for financial reporting purposes.

Routine Capital Outlay			
1	General Fund	Police vehicles and protective equipment	\$ 362,000
2	Park Services Fund	Vehicle purchase	58,300
3	Street Fund	Signage and signal upgrades and field equipment	128,600
4		Street resurfacing	1,650,000
5		Street improvements to be identified during FY24-25	200,000
6	Park Improvement Fund	Park improvements to be identified during FY24-25	1,334,900
		Construction of Keizer Rapids Turf Fields Phase Two	400,000
7	Public Education Government	Television equipment	40,000
8	Water Fund	Vehicles and equipment	133,000
9		Water Meters	45,000
10	Stormwater Fund	Equipment, vehicles and minor improvements	67,500
11		Storm sewer pipe extension or repair	650,000
12	Event Center Fund	Furnishings and audio/visual equipment	60,000
13	Administrative Services	Computer equipment	133,600
14		Shop improvements	5,000
15	Water Facility Fund	Transmission & distribution mains	800,000
16		Water facility improvements to be identified during FY24-25	150,000
17	Total Routine Capital Outlay		6,217,900
18	Non-Routine Capital Outlay		
19	General Fund	Keizer Rapids Turf Field Phase 3	200,000
20	Park Services Fund	Redevelopment of Bob Newton Family Park	640,000
21	Street Fund	Street Improvements	318,000
22	Street Fund	Infill and ADA Sidewalk Completions	30,000
23	Transportation Improvement Fund	Engineering design for the improvements to the I-5/Chemawa Southbound on-ramp	4,308,900
24	Sewer Reserve Fund	Sewer trunk line improvement to be identified during FY24-25	350,000
25	ARPA Fund	ARPA related projects to be identified during FY24-25	2,732,200
26	Total Non-Routine Capital Outlay		8,379,100
27	Total Capital Outlay Expenditures		\$ 14,597,000

Maintenance costs for the routine Capital Outlay expenditures listed above are included in the on-going maintenance budgets for the funds identified. There are no additional impacts on the operating budget for these items.

Impact of Non-Routine Capital Outlay on Operating Costs

20 The improvements will have an ongoing maintenance requirement for the Park Services Fund.

23

The Oregon Department of Transportation will be responsible for maintaining the I-5 Chemawa Southbound on-ramp once it is completed.

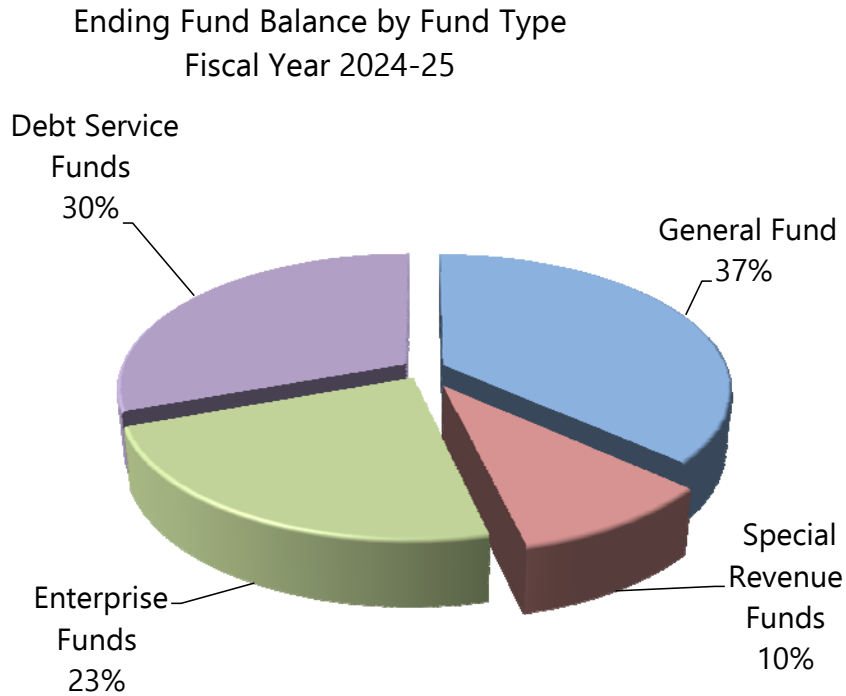
24

Once the trunk line improvements are completed, City of Salem will be responsible for the operating costs as this is a part of a regional sewer system managed by the City of Salem. These improvements have not been identified so operating costs are not known. However, once identified these costs will be reflected in the City of Keizer's sewer rates in the Sewer Operating Fund.

25

The ARPA Related projects may have ongoing maintenance requirements for the City in total.

Fund Balance



Fund Balance refers to the difference between assets and liabilities. The Governmental Accounting Standards Board (GASB) has established a scheme for reporting fund balance into five different classifications as follows:

- Non-Spendable – cannot be spent (legally restricted or in unspendable form)
- Restricted – Externally imposed (law, creditor, bond covenant)
- Committed – Constraints approved by City Council
- Assigned – Constrained by intent by City Council or by the City Manager or by a body to which City Council delegates the authority
- Unassigned – available to spend, unrestricted

The City's reserves consist of restricted funds for specific purposes and planned future expenditures, set aside for emergencies and unforeseen circumstances, and cash flow. Combined, the City's total budgeted contingency and projected Ending Fund Balance for fiscal year 2024-25 is \$9,576,600. The reserves in all Funds meet policy minimums for contingencies and ending fund balances, The City expects cash balances in all funds to be adequate during the year to cover expenses.

Beginning Fund Balances in non-operating funds are typically appropriated for the upcoming budget year. Oregon Budget Law does not allow for the appropriation of Fund Balance and Reserves during the fiscal year and since these funds are dedicated for specific purposes the City needs to allow for the use of the funds should circumstances permit. The exception is when bond covenants require the City to maintain reserves for debt service.

The change in Ending Fund Balance for each fund is provided on the following page.

Change in Fund Balance Beginning Fund Balance to Ending Fund Balance

Fund	July 1, 2024	Revenues & Expenditures & Transfers		June 30, 2025	Change in Fund		
		Transfers In	Out		Balance	% Change	
Governmental Funds:							
General	\$ 3,617,000	\$13,178,300	\$ 15,949,000	\$ 3,025,100	\$ (591,900)	-16%	
Special Revenue Funds:							
Street	2,012,700	3,187,500	4,887,300	312,900	(1,699,800)	-84%	
ARPA	3,723,400	649,800	4,373,200	-	(3,723,400)	-100%	
Park Services	783,400	1,142,800	1,787,200	139,000	(644,400)	-82%	
Police Services	384,600	1,045,000	1,037,600	-	(384,600)	-100%	
Public Education Government	197,600	59,800	189,000	68,400	(129,200)	-65%	
Housing Rehabilitation	165,800	30,000	195,800	-	(165,800)	-100%	
Keizer Youth Peer Court	12,900	500	-	13,400	500	4%	
Energy Efficiency	26,600	15,000	41,600	-	(26,600)	-100%	
Park Improvement	1,715,900	130,400	1,734,900	111,400	(1,604,500)	-94%	
Transportation Improvement	4,417,800	203,000	4,308,900	341,900	(4,075,900)	-92%	
Total Special Revenue Funds	13,440,700	6,463,800	18,555,500	987,000	(12,453,700)	-93%	
Total Governmental Funds	\$17,057,700	\$19,642,100	\$ 34,504,500	\$ 4,012,100	#####	-76%	

General Fund - The 2024-25 ending fund balance is \$591,900 less than the beginning fund balance. Available fund balance is being used for contingency, to replenish the General Fund's share of reserves in the Administrative Services Fund and for operating expenses.

Street Fund - The 2024-25 ending fund balance is \$1,699,800 less than the beginning fund balance. Available fund balance is being used for one time infrastructure improvements.

ARPA Fund - The 2024-25 ending fund balance is \$3,723,400 less than the beginning fund balance. Available fund balance is being used for ARPA related expenditures.

Park Services Fund - The 2024-25 ending fund balance is \$644,400 less than the beginning fund balance. Available fund balance is being used for future park maintenance and repairs.

Police Services Fund - The 2024-25 ending fund balance is \$384,600 less than the beginning fund balance. Available fund balance is being used to offset future cost increases associated with public safety.

Public Education Government Fund - The 2024-25 ending fund balance is \$129,200 less than the beginning fund balance. Available fund balance is being used for contingency.

Housing Rehabilitation Fund - The 2024-25 ending fund balance is \$165,800 less the beginning fund balance. Available fund balance is being used for housing rehabilitation loans to qualifying low-income homeowners.

Keizer Youth Peer Court - The 2024-25 ending fund balance is \$500 more than the beginning fund balance. Available fund balance is being used for support of Keizer Youth Peer Court.

Energy Efficiency Fund - The 2024-25 ending fund balance is \$26,600 less than the beginning fund balance. Available fund balance is being used for energy efficiency loans to qualifying low-income homeowners.

Park Improvement Fund - The 2024-25 ending fund balance is \$1,604,500 less than the beginning fund balance. Available fund balance is being used for one-time capital expenditure.

Transportation Improvement Fund - The 2024-25 ending fund balance is \$4,075,900 less than the beginning fund balance. Available fund balance is being used for engineering design for the I-5 southbound on-ramp and for unanticipated expenses should the State of Oregon authorize construction of the on-ramp during the fiscal year.

Change in Fund Balance Beginning Fund Balance to Ending Fund Balance

Fund	July 1, 2024	Revenues & Expenditures & Transfers		June 30, 2025	Change in Fund		
		Transfers In	Out		Balance	% Change	
Proprietary Funds:							
Enterprise Funds							
Water	1,059,700	3,859,600	4,290,400	778,900	(280,800)	-26%	
Water Facility	442,500	560,800	950,000	53,300	(389,200)	-88%	
Sewer	477,500	7,711,900	7,817,000	372,400	(105,100)	-22%	
Stormwater	1,333,100	2,182,800	3,054,100	461,800	(871,300)	-65%	
Event Center	689,900	247,500	742,300	195,100	(494,800)	-72%	
Street Lighting District	497,500	489,100	620,100	366,500	(131,000)	-26%	
Sewer Reserve	391,900	28,300	350,000	70,200	(321,700)	-82%	
Total Enterprise Funds	4,892,100	15,080,000	17,823,900	2,298,200	(2,593,900)	-53%	
Internal Services Fund							
Administrative Services	723,400	5,354,600	5,916,400	161,600	(561,800)	-78%	
Total Proprietary Funds	5,615,500	20,434,600	23,740,300	2,459,800	(3,155,700)	-56%	
Debt Service Funds							
Keizer Station LID	2,913,300	1,785,600	1,594,200	3,104,700	191,400	7%	
Total Debt Service Funds	2,913,300	1,785,600	1,594,200	3,104,700	191,400	7%	
Total All Funds	\$25,586,500	\$41,862,300	\$ 59,839,000	\$ 9,576,600	#####	-63%	

Water Fund - The 2024-25 ending fund balance is \$280,800 less than the beginning fund balance. Available fund balance is being used for contingency and for a transfer to the Water Facility Fund to pay for future infrastructure.

Water Facility Fund - The 2024-25 ending fund balance is \$389,200 more than the beginning fund balance. This fund is used to build and replace the City's water infrastructure.

Sewer Fund - The 2024-25 ending fund balance is \$105,100 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Stormwater Fund - The 2024-25 ending fund balance is \$871,300 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Event Center Fund - The 2024-25 ending fund balance is \$494,800 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Street Lighting District Fund - The 2024-25 ending fund balance is \$131,000 less than the beginning fund balance. Available fund balance is being used for increased electricity costs.

Sewer Reserve Fund - The 2024-25 ending fund balance is \$321,700 less than the beginning fund balance. Available fund balance is being used for sewer line extensions.

Administrative Services Fund - The 2024-25 ending fund balance is \$561,800 less than the beginning fund balance. Available fund balance is being used for contingency.

Keizer Station Local Improvement District Fund - The 2024-25 ending fund balance is \$191,400 higher than the beginning fund balance. This fund is used to collect assessment payments from property owners at Keizer Station Area A. Assessment proceeds are used to repay the debt issued to pay infrastructure costs which benefited these property owners.

Staffing History and Pay Ranges

	Budget FY20-21	Budget FY21-22	Budget FY22-23	Budget FY23-24	Budget FY24-25	Monthly Salary Range (1.0 FTE)
CITY MANAGER						
City Manager	1.0	1.0	1.0	1.0	1.0	\$ 12,274 - \$ 16,013
Total City Manager	1.0	1.0	1.0	1.0	1.0	
CITY ATTORNEY						
Attorney	1.0	1.0	1.0	1.0	1.0	\$ 11,688 - \$ 15,252
Legal Assistant	1.0	1.0	1.0	1.0	1.0	\$ 5,112 - \$ 6,672
Total City Attorney	2.0	2.0	2.0	2.0	2.0	
CITY RECORDER						
City Recorder	1.0	1.0	1.0	1.0	1.0	\$ 8,315 - \$ 10,849
Deputy City Recorder	1.0	1.0	1.0	1.0	1.0	\$ 4,871 - \$ 6,356
Total City Recorder	2.0	2.0	2.0	2.0	2.0	
HUMAN RESOURCES						
Human Resources Director	1.0	1.0	1.0	1.0	1.0	\$ 10,100 - \$ 13,179
Human Resources Generalist	1.0	1.0	1.0	1.0	1.0	\$ 5,914 - \$ 7,717
Total Human Resources	2.0	2.0	2.0	2.0	2.0	
FINANCE						
Assistant City Manager - Finance Director	1.0	1.0	1.0	1.0	1.0	\$ 11,137 - \$ 14,534
Network Administrator	1.0	1.0	1.0	1.0	2.0	\$ 6,519 - \$ 8,507
Systems Technician	1.0	1.0	1.0	1.0	0.0	\$ 5,914 - \$ 7,717
Accountant	2.0	2.0	2.0	2.0	2.0	\$ 4,420 - \$ 5,769
Accounting Technician	1.0	1.0	1.0	1.0	1.0	\$ 4,638 - \$ 6,053
Accounting Specialist	2.0	2.0	2.0	2.0	2.0	\$ 3,822 - \$ 4,985
Court Clerk II	1.0	1.0	1.0	1.0	1.0	\$ 4,009 - \$ 5,229
Administrative Specialist	1.0	0.0	1.0	1.0	1.0	\$ 3,822 - \$ 4,985
Event Center Manager	1.0	1.0	1.0	1.0	1.0	\$ 5,630 - \$ 7,342
Event Center Assistant	1.0	1.0	1.0	1.0	1.0	\$ 3,638 - \$ 4,748
Total Finance	12.0	11.0	12.0	12.0	12.0	
COMMUNITY DEVELOPMENT						
Community Development Director	1.0	0.0	0.0	0.0	0.0	\$ 10,100 - \$ 13,179
Planning Director	0.0	1.0	1.0	1.0	1.0	\$ 8,315 - \$ 10,849
Senior Planner	1.0	0.0	0.0	0.0	0.0	\$ 6,519 - \$ 8,507
Assistant Planner	1.0	1.0	1.0	1.0	1.0	\$ 5,112 - \$ 6,672
Code Compliance Officer	1.0	1.0	1.0	1.0	1.0	\$ 4,871 - \$ 6,356
Permit Specialist	1.0	1.0	1.0	1.0	1.0	\$ 4,420 - \$ 5,769
Total Community Development	5.0	4.0	4.0	4.0	4.0	

Staffing History and Pay Ranges

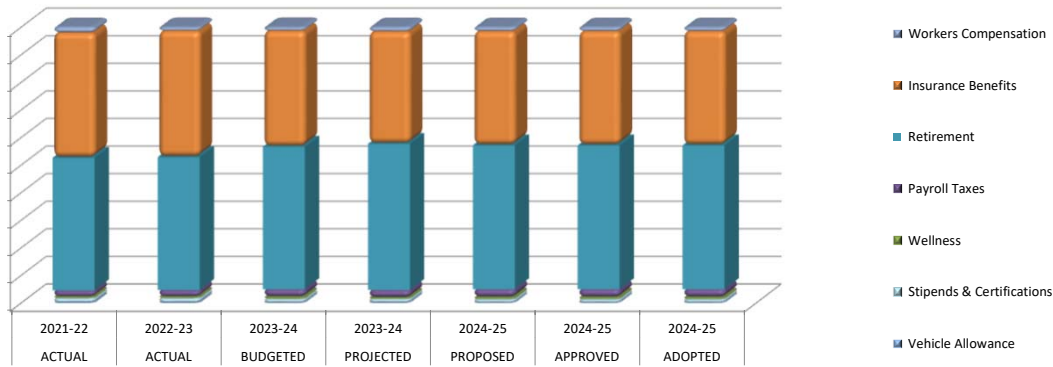
	Budget FY20-21	Budget FY21-22	Budget FY22-23	Budget FY23-24	Budget FY24-25	Monthly Salary Range (1.0 FTE)
PUBLIC WORKS						
Public Works Director	1.0	1.0	1.0	1.0	1.0	\$ 10,100 - \$ 13,179
Facility Maintenance	1.0	1.0	1.0	1.0	1.0	\$ 4,638 - \$ 6,053
Municipal Utility Laborer*	1.0	1.0	1.0	1.0	1.0	\$ 3,772 - \$ 4,919
Municipal Utility Worker I - Parks*	3.0	3.0	3.0	3.0	4.0	\$ 4,158 - \$ 5,425
Parks & Facilities Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 6,207 - \$ 8,098
Municipal Utility Worker I - General*	7.0	7.0	7.0	7.0	7.0	\$ 4,366 - \$ 5,699
Municipal Utility Worker II - General*	2.0	2.0	2.0	2.0	2.0	\$ 4,819 - \$ 6,289
Municipal Utility Worker II - Customer Service*	1.0	1.0	1.0	1.0	1.0	\$ 4,585 - \$ 5,983
Municipal Utility Worker II - Stormwater*	1.0	1.0	1.0	1.0	1.0	\$ 4,819 - \$ 6,289
Municipal Utility Worker III - Water*	2.0	2.0	2.0	2.0	2.0	\$ 5,311 - \$ 6,930
Water Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 6,519 - \$ 8,507
Street & Stormwater Operations Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 6,519 - \$ 8,507
Project Manager	1.0	1.0	1.0	1.0	1.0	\$ 6,519 - \$ 8,507
Environmental & Technical Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 7,181 - \$ 9,369
Environmental Program Technician	2.0	2.0	2.0	2.0	2.0	\$ 5,368 - \$ 7,008
Senior Environmental Program Technician	1.0	1.0	1.0	1.0	1.0	\$ 5,914 - \$ 7,717
GIS Technician	1.0	1.0	1.0	1.0	1.0	\$ 5,368 - \$ 7,008
Permit Specialist	1.0	1.0	1.0	1.0	1.0	\$ 4,420 - \$ 5,769
Total Public Works	29.0	29.0	29.0	29.0	30.0	
POLICE						
Chief	1.0	1.0	1.0	1.0	1.0	\$ 11,137 - \$ 14,534
Deputy Chief	0.0	0.0	0.0	0.0	0.0	\$ 10,100 - \$ 13,179
Lieutenants	4.0	4.0	3.0	3.0	3.0	\$ 9,164 - \$ 11,957
Sergeants	6.0	6.0	7.0	7.0	6.0	\$ 7,921 - \$ 10,336
Police Officers	31.0	31.0	31.0	31.0	32.0	\$ 5,852 - \$ 7,654
Total Sworn Positions	42.0	42.0	42.0	42.0	42.0	
Executive Assistant - Police	1.0	1.0	1.0	1.0	1.0	\$ 4,871 - \$ 6,356
Crime Analyst	1.0	1.0	1.0	1.0	1.0	\$ 5,451 - \$ 7,110
Community Services Officer	0.0	0.0	0.0	0.0	0.0	\$ 4,706 - \$ 6,138
Property & Evidence Specialist II	1.0	1.0	1.0	1.0	1.0	\$ 4,706 - \$ 6,138
Property & Evidence Specialist I	1.0	1.0	1.0	1.0	1.0	\$ 4,236 - \$ 5,529
Police Support Supervisor	1.0	1.0	1.0	1.0	1.0	\$ 4,491 - \$ 5,859
Police Support Specialists	3.0	3.0	3.0	3.0	3.0	\$ 4,273 - \$ 5,574
Total Non-sworn Positions	8.0	8.0	8.0	8.0	8.0	
Total Police Department	50.0	50.0	50.0	50.0	50.0	
Grand Total All Departments	103.0	101.0	102.0	102.0	103.0	

* The City is in negotiations with the Laborers' International Union of North America (LIUNA) Local 737 as the applicable labor agreement expires June 30, 2024, therefore actual wage ranges for fiscal year 2024-25 are not known.

Staffing Allocations

	General Fund	Park Fund	Street Fund	PEG Fund	Community Center Fund	Sewer Fund	Water Fund	SLD Fund	Stormwater Fund	Total
CITY MANAGER'S OFFICE										
City Manager	79.9%	0.0%	3.3%	0.1%	1.7%	1.3%	7.7%	0.1%	5.9%	100.0%
CITY ATTORNEY										
Attorney Staff	92.5%	0.0%	3.5%	0.1%	1.2%	0.4%	0.3%	0.1%	1.9%	100.0%
HUMAN RESOURCES										
Human Resource Staff	67.2%	0.0%	3.1%	0.1%	2.2%	2.3%	15.0%	0.2%	9.9%	100.0%
FINANCE										
Finance and Accounting Staff	46.0%	0.0%	9.3%	0.3%	1.4%	17.3%	17.3%	1.3%	7.1%	100.0%
Administrative Specialist	14.3%	0.0%	2.8%	0.0%	70.0%	5.2%	5.2%	0.4%	2.1%	100.0%
Utility Billing Staff	0.0%	0.0%	0.0%	0.0%	0.0%	47.0%	43.0%	0.0%	10.0%	100.0%
Court Clerk	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Network Support Staff	67.2%	0.0%	3.1%	0.1%	2.2%	2.3%	15.0%	0.2%	9.9%	100.0%
Community Center Staff	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
PUBLIC WORKS										
Director	7.0%	0.0%	40.0%	0.0%	0.0%	5.0%	25.0%	5.0%	18.0%	100.0%
Public Works Permit Specialist	0.0%	0.0%	43.0%	0.0%	0.0%	12.0%	30.0%	10.0%	5.0%	100.0%
Stormwater Program Staff	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
GIS Technician	0.0%	10.0%	5.0%	0.0%	0.0%	0.0%	37.0%	0.0%	48.0%	100.0%
Municipal Utility Laborer	0.0%	0.0%	5.0%	0.0%	0.0%	0.0%	70.0%	0.0%	25.0%	100.0%
Municipal Utility Worker I - Parks	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Municipal Utility Worker I - Stormwater	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Municipal Utility Worker I - Water, Stormwater	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	75.0%	0.0%	25.0%	100.0%
Municipal Utility Worker I - Street, Water	0.0%	0.0%	75.0%	0.0%	0.0%	0.0%	25.0%	0.0%	0.0%	100.0%
Municipal Utility Worker II - Street, Stormwater	0.0%	0.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	75.0%	100.0%
Municipal Utility Worker I & II - Water	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Municipal Utility Worker III - Water	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Project Manager	0.0%	0.0%	25.0%	0.0%	0.0%	0.0%	65.0%	0.0%	10.0%	100.0%
Water Division Manager	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Street & Stormwater Operations Division Manager	0.0%	0.0%	40.0%	0.0%	0.0%	0.0%	0.0%	0.0%	60.0%	100.0%
Parks & Facilities Division Manager	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Facility Maintenance Staff	67.8%	0.0%	3.5%	0.1%	2.2%	2.3%	14.7%	0.2%	9.2%	100.0%
CITY RECORDER										
City Recorder Staff	79.9%	0.0%	3.3%	0.1%	1.7%	1.3%	7.7%	0.1%	5.9%	100.0%
PLANNING										
Community Development Director	87.0%	0.0%	10.0%	0.0%	0.0%	1.0%	1.0%	0.0%	1.0%	100.0%
Planning Director	87.0%	0.0%	10.0%	0.0%	0.0%	1.0%	1.0%	0.0%	1.0%	100.0%
Senior Planner	97.0%	0.0%	0.0%	0.0%	0.0%	1.0%	1.0%	0.0%	1.0%	100.0%
Assistant Planner	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Code Enforcement	85.0%	0.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Permit Specialist	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
POLICE										
All staff	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

Summary of Employee Benefits



LINE ITEM	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE FROM BUDGETED 2022-23	% CHANGE FROM PROJECTED 2022-23
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25		
1 Salaries and Wages	\$ 7,950,276	\$ 8,443,338	\$ 9,124,100	\$ 8,894,600	\$ 9,613,900	\$ 9,613,900	\$ 9,613,900	5%	8%
2 Overtime	270,647	289,689	282,900	266,500	287,400	288,400	288,400	2%	8%
3 ARPA - Salaries and Wages	-	170,420	400,000	400,000	200,000	200,000	200,000	100%	100%
4 Vehicle Allowance	3,850	3,500	4,200	4,200	4,200	4,200	4,200	0%	0%
5 Stipends & Certifications	83,384	88,557	87,800	88,100	82,800	82,800	82,800	-6%	-6%
6 Wellness	25,150	26,152	52,000	31,000	52,400	52,400	52,400	1%	69%
7 Payroll Taxes	129,148	140,989	199,800	195,500	217,400	217,400	217,400	9%	11%
8 Retirement	2,500,446	2,631,907	3,515,500	3,538,800	3,679,900	3,679,900	3,679,900	5%	4%
9 Insurance Benefits	2,350,332	2,490,134	2,850,500	2,709,900	2,906,800	2,906,800	2,906,800	2%	7%
10 Workers Compensation	114,008	83,546	102,300	118,200	116,300	116,300	116,300	14%	-2%
	\$ 13,427,241	\$ 14,368,232	\$ 16,619,100	\$ 16,246,800	\$ 17,161,100	\$ 17,162,100	\$ 17,162,100	3%	6%

Notes:

- The budget provides for a 4.0% salary and wage increase for represented and non-represented employees. Salaries and wages provides for 103 full-time employees. The City is in negotiations with the Local 737 as the applicable labor agreement expires June 30, 2024, therefore actual wage amounts for fiscal year 2024-25 are not known.
- \$200,000 has been provided in the current budget to provide for payroll costs associated with the retirement/new hire process.
- Vehicle Allowance is for the City Manager as established in an employment contract.
- The City has a wellness program for Police Department staff as a result of union negotiations. The program pays \$250 to each employee who passes a standardized fitness test. The test is offered twice a year. In addition the City offers a Wellness program to City Hall and Public Works employees in which they can receive an incentive up to \$500 per year. The City budgets the maximum potential incentive amount to ensure adequate funds are available so that every employee can participate.
- Medicare costs are 1.45% of eligible wages and deferred compensation contributions. Social security is paid to employees who are not otherwise eligible for retirement benefits. In addition the City is required to contribute 0.55% as part of the Paid Leave Oregon legislation.
- Benefits are paid as a percentage of wages and salaries, therefore costs increase as a result of wage, salary, and merit increases.

	2021-23	2023-25	% Increase
Tier1/Tier2	24.18%	30.05%	24.28%
Police & Fire	19.40%	25.14%	29.59%
General Service	15.04%	20.35%	35.31%
Employee Pickup	6.00%	6.00%	0.00%
- Non-represented employees are required to pay 10% and represented employees are required to pay 5% of the cost of the medical and dental insurance premiums. In fiscal year 2024-25, the City's health and dental insurance will increase no more than 7%. The City pays the full cost of life insurance (\$60,000 in coverage per employee) and long-term disability premium. No increase is anticipated in fiscal year 2024-25 for these premiums, however, premiums are based on salaries and wages and will be adjusted accordingly.
- Workers Compensation costs are based on a percentage of eligible wage and salary by employee class. Class rates are developed using claims experience in those classes. Class rates are expected to remain consistent with the prior year.

City Manager’s Office

OVERVIEW

The City Manager is the Chief Executive Officer for the City of Keizer. This position provides the Mayor and City Councilors with information, implements policies adopted by the Council, and manages the City operations in an effective and efficient manner. The City Manager oversees all departments, which provide services to the citizens of Keizer. These Departments include City Recorder, Planning, Finance, Human Resources, Public Works, and Police. The City Manager is appointed by, reports to, and serves at the pleasure of the City Council under contract. The City Manager is the primary liaison with other local Municipal, State and Federal agencies.

PRIMARY FUNCTIONS

- Provides organizational leadership
- Performs City Charter duties
 - Advise council on affairs and needs of the city
 - Ensure administration of all ordinances
 - Ensure franchises, leases, contracts, permits and privileges granted by the city are fulfilled
 - Prepare and submit the annual budget
 - Supervise operations of city utilities
- Performs City Council duties
 - Provide professional recommendations on policy, program enhancements, and public services
 - Keep mayor and city council informed
 - Develop and manage policies and procedures
 - Achieve fiscal objectives through budgets
 - Active in community relations
- Directs the City Management Team
- Facilitates strategic direction for the organization in collaboration with the City Council

COUNCIL GOALS ASSIGNED

The City Manager is involved in accomplishing all short and long term council goals either directly or through leadership of management staff.

COMMUNITY INVOLVEMENT

- Chamber of Commerce
- Rotary

ADVISORY COMMITTEES

- Long-Range Planning Committee
- Budget Committee
- Keizer Public Art Commission

WORKLOAD INDICATORS

Workload Indicators	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24 est.
City Council meetings	28	36	39	33	37
Total Expenditures	\$30 million	\$29 million	\$29 million	\$33 million	\$40 million
City-wide FTE	101.5	101	102	102	103

City Manager's Office

HIGHLIGHTS

- Completed letter of intent for purchase option of one piece of Keizer Station Section A
- Broke ground on the two artificial turf fields at Keizer Rapids Park
- Launched the public art traffic control box wrap program
- Presented system for reducing PERS costs by selling city-owned property
- Completed license plate readers to improve public safety response
- Near completion of Parks cameras to reduce graffiti and body-worn cameras for officer safety

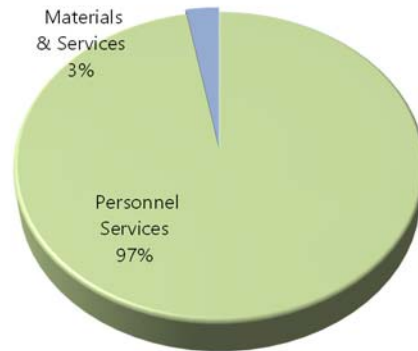
GOALS AND INITIATIVES

- Initiate Urban Growth Boundary (UGB) expansion discussions
- Procurement Simplification
- City-wide camera system
- Artificial Turf Project
- Implementation of Agenda Management System
- Development of Social Media Policy
- Adopt changes to Emergency Operations Plan
- Adapt Event Center policies and practices
- Integrate strategic planning into budget

TOTAL EXPENDITURES \$302,900

1.0 FTE

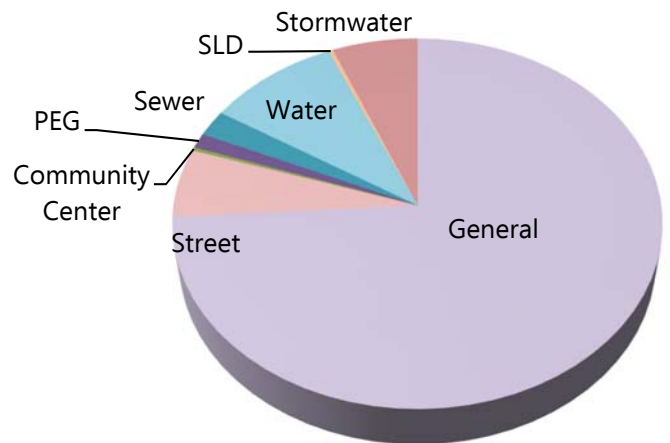
Personnel Services \$294,300
Materials & Services \$8,600



ALLOCATION OF CITY MANAGER'S COSTS

Costs are allocated based on a blend of full-time equivalents and time spent on projects. Time spent on projects is based on a time tracking mechanism, used by the Legal Department staff, to categorize time worked by operating fund. A three-year rolling average is used as the basis for allocating costs which helps smooth out spikes in workload in any given year. The allocation methodology is authorized by Council Resolution.

General	\$	242,100
Street		10,000
PEG		300
Community Center		5,100
Sewer		3,900
Water		23,300
SLD		300
Stormwater		17,900
	\$	<u>302,900</u>



City Attorney's Office

OVERVIEW

The City Attorney is a Charter officer, answering directly to the City Council. The City Attorney's Office is responsible for most legal matters involving the City, and also oversees the efforts of outside counsel for matters requiring special expertise.

The City Attorney's Office provides legal advice and representation to the City Council, the City Manager, City staff and various City boards and committees. The Office provides advice at public meetings, including legislative and quasi-judicial hearings of the City Council and Planning Commission.

PRIMARY FUNCTIONS

- Constitutional law
- Municipal law
- Land use
- Public contracting
- Public records requests
- Public meetings
- Code enforcement
- Real estate transactions
- Municipal court prosecution

ADVISORY COMMITTEES

- Planning Commission
- Parks and Recreation Advisory Board
- Keizer Public Arts Commission

COUNCIL GOALS ASSIGNED

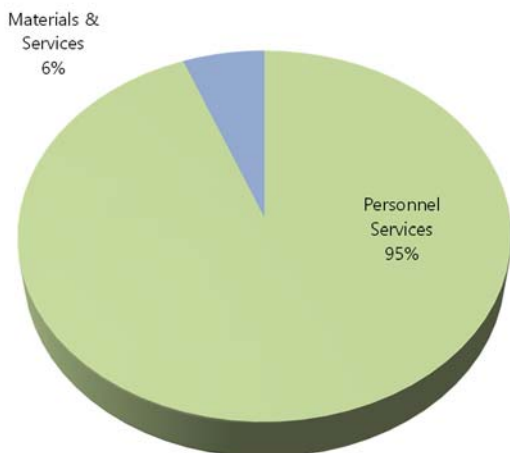
- Procurement Simplification. (City Attorney to draft amendments to the procurement process and take documentation to Council.)
- Citywide Camera System – Parks, City Exits, and Body Cameras. (City Attorney to assist staff on procurement requirements and prepare documentation for solicitation of vendors.) - **PARTIALLY COMPLETED**
- Artificial Turf Project. (City Attorney to assist in preparation of documentation and assist staff on process.) - **COMPLETED**
- Codify City Ordinances. (City Attorney to assist with process and take appropriate documentation to Council.)
- Implementation of Agenda Management System. (City Attorney to prepare solicitation documentation and assist staff on process.) - **COMPLETED**
- Human Resource Information System (HRIS). (City Attorney to prepare solicitation documentation and assist staff on process.) - **PARTIALLY COMPLETED**
- Development of Social Media Policy. (City Attorney to draft policy and take policy to Council.)

TOTAL EXPENDITURES \$429,100

2.0 FTE

Personnel Services \$395,300

Materials & Services \$33,800



WORKLOAD INDICATORS

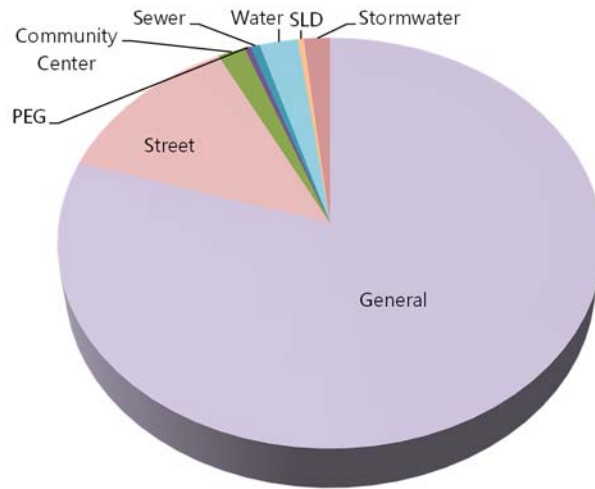
Workload Indicators	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24 est.
City Council meetings	28	36	39	30	37
City Ordinances/ Orders reviewed and adopted	16	22	10	16	13
City Resolutions reviewed and adopted	75	92	88	73	90
Planning Commission Meetings	9	9	4	7	9

City Attorney's Office

ALLOCATION OF LEGAL COSTS

The City Attorney's Office tracks time spent on various projects and categorizes the results by operating fund. A rolling three-year average is used as the basis for allocating costs which helps smooth out spikes in workload in any given year.

General	\$	397,000
Street		15,000
PEG		400
Community Center		5,100
Sewer		1,700
Water		1,300
SLD		400
Stormwater		8,200
	\$	<u>429,100</u>



HIGHLIGHTS

- Assist in review and challenge of the Climate Friendly and Equitable Community rules adopted by the Land Conservation and Development Commission
- Assist in solicitation process for the Artificial Turf Fields
- Assist in solicitation process for the implementation of the agenda management system
- Review Ordinances in preparation of codification
- Draft Ordinance that combined the Parade, Special Event and Street Closure Ordinances into one process
- Draft Private Property Tow Ordinance
- Negotiate and prepare telecommunications franchise agreement with Zply

GOALS AND INITIATIVES

Provide legal support for:

- The priorities established in the City Council's adopted goals
- Continue to provide first class service to City Council, staff, committees and the public
- Always treat citizens with respect and civility even when they have interests contrary to City interests
- Be proactive in identifying problem scenarios in advance

City Recorder's Department

OVERVIEW

The City Recorder's Department is responsible for the overall administration, coordination, and evaluation of all City Recorder functions. The City Recorder staff serves as the Clerk of the City Council and related boards, commissions, and committees, Records Manager, Risk Manager, City Elections Official, and Public Information Officer for the City Manager and the Executive Leadership Team. This office is dedicated to maintaining the City's records, preserving the City's history, and facilitating open access to the City's public records.

PRIMARY FUNCTIONS

- Support the legislative needs of the Keizer City Council and its constituents by maintaining access to information as it relates to the legislative process;
- Support the state's open decision-making policy through the publication and distribution of meeting times and locations, relevant documentation, and preparation and maintenance of agendas, minutes, and supporting documentation as permanent records;
- Administer municipal elections and serve as filing officer for the City of Keizer;
- Coordinate and Support the City's Volunteer Program;
- Oversee the City's Risk Management program with the exception of Personnel related Risk Management;
- Provide access to and manage the City of Keizer's official records and legislative documents;
- Administer Liquor Licensing and Special Event Permit programs; and
- Provide the public with open access to information through social media and other electronic media outlets.

ADVISORY COMMITTEES

The City Recorder's Department provides support services to the following city committees:

- Audit Committee
- Budget Committees
- Community Diversity Engagement Committee
- Keizer Public Arts Commission
- Keizer Parks and Recreation Advisory Committee
- Long-Range Planning Task Force
- Planning Commission
- Personnel Policy Committee
- Traffic Safety/Bikeways/Pedestrian Committee
- Volunteer Coordinating Committee
- Various Task Forces established by the City Council

COUNCIL GOALS ASSIGNED

- Assist in the expansion and enhancement of methods and opportunities to engage with as many Keizer citizens as possible to broaden communication with our residents, including improvements to the City's website and use of social media mediums.
- Complete the codification of City Ordinances.
- Support City Council Boards, Commissions, and Committees in accomplishing established City Council goals.

City Recorder’s Department

HIGHLIGHTS

- Implemented an agenda management program.
- Provided city volunteers with the support and educational information they needed to carry forth the goals and objectives of the City.
- Successful transition of long-tenured City Recorder and Deputy City Recorder and new City Recorder and Deputy City Recorder.
- Created and documented procedures for the City Recorder’s Department.

GOALS AND INITIATIVES

- Prepare for and assist candidates in the 2024 City of Keizer City Council Election.
- Partner with the Oregon Government Ethics Commission to provide Public Meetings Law Training for City Council, Boards, Commissions & Committees (new training requirement).
- Complete the codification of City Ordinances.
- Assist with improvements to the City’s website.
- Increase the use of social media.
- Explore options for Records Management System.

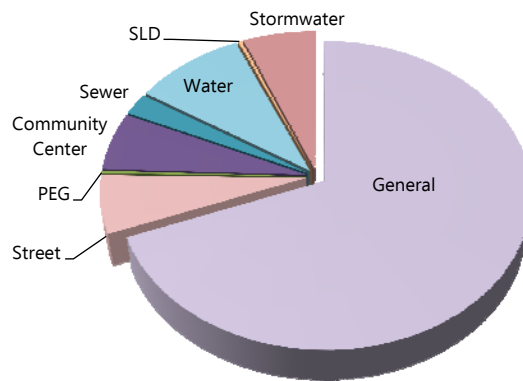
TOTAL EXPENDITURES \$312,900 (City Recorder’s Department)

2.0 FTE

Personnel Services \$306,400

Materials & Services \$6,500

General	\$	250,000
Street		10,300
PEG		300
Community Center		5,300
Sewer		4,100
Water		24,100
SLD		300
Stormwater		18,500
	<u>\$</u>	<u>312,900</u>



ALLOCATION OF CITY RECORDER COSTS

Costs are allocated based on a blend of full-time equivalents and time spent on projects. Time spent on projects is based on a time tracking mechanism, used by the Legal Department staff, to categorize time worked by operating fund. A three-year

rolling average is used as the basis for allocating costs which helps smooth out spikes in workload in any given year. The allocation methodology is authorized by Council Resolution.

City Recorder's Department

WORKLOAD INDICATORS

Workload Indicators	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24 est.
Number of City Council Work and Regular Session Meetings	29	36	37	36	37
Number of Planning Commission Meetings	9	10	8	7	9
Number of Budget Committee Meetings	2	2	2	2	3
Number of Public Art Commission Meetings	6	8	8	5	8
Number of Community Diversity Engagement Meetings	N/A	N/A	5	10	11
Number of Parks and Recreation Advisory Board Meetings	9	12	10	10	11
Number of Personnel Policy Committee Meetings	5	6	4	3	4
Number of Traffic Safety/ Bikeways/ Pedestrian Committee Meetings	10	11	11	10	11
Number of Long-Range Planning Task Force Meetings	2	2	1	1	2
Number of Volunteer Coordinating Committee Meetings	6	7	4	5	7
City Records Destruction (following Oregon State Retention policy guidelines)	85.6 cubic feet of paper	96.8 cubic feet of paper	88 cubic feet of paper	87 cubic feet of paper	38.78 cubic feet of paper
Number of City Ordinances/ Orders reviewed and adopted	16	26	10	13	13
Number of City Resolutions reviewed and adopted	75	70	104	67	90

Human Resources

OVERVIEW

The Human Resources Department provides employment and personnel services to the City's managers and employees as well as information and assistance to external customers and job applicants. The Department is responsible for a full range of comprehensive human resource (HR) services and programs to enhance the efficiency and effectiveness of the organization. The Department holds itself accountable to the City's Customer Service Principals, ensuring support is Friendly, Trustworthy, Empathetic, Helpful, Knowledgeable and Communicative.

PRIMARY FUNCTIONS

- Classification & Compensation
- Employee Benefits
- Employee & Labor Relations
- Employee Safety & Risk Management
- Health & Wellness
- HR Information System (HRIS)
- HR Policies & Procedures
- HR Records Administration & Management
- Performance Evaluation
- Recruitment, Selection & Orientation
- Workforce Planning

ADVISORY COMMITTEES

- Personnel Policy Committee

HIGHLIGHTS

- Partnered with the City Council and Executive Recruiters to recruit and fill the City Manager and City Attorney positions. Partnered with City Leadership to fill the City Recorder and Chief of Police positions.
- Worked with City Leadership and City Council to update the City's Work After Retirement Policy to support continued turnover planning, short-term cost savings and additional contributions to PERS.
- Partnered with City Leadership to research and implement a 1% wage adjustment for non-represented employees to address excessive increases in cost of living and corresponding increases provided by comparable municipalities.
- Completed Open Enrollment, Performance Evaluations and Annual Training for Bloodborne Pathogens, Portable fire Extinguishers, Cyber Security for End Users for all employees.
- Offered De-Escalation training for all employees.
- Completed the Pay Equity Study as recommended as a necessary step by third-party consultant prior to consideration of implementation of the non-represented salary survey recommendations.
- Completed classification reviews for two departments to support the reclassification of the Event Center Coordinator to Manager and Systems Technician to Network Administrator and classification review of the City Recorder. Legal Assistant and Accounting Technician following Job Description changes.
- Provided annual Health & Wellness activities and education including purchase and installation of concrete picnic tables and market umbrellas for the City Hall employee breakroom patio paid for with grant funds.
- Implementation of the Oregon Paid Family Medical Leave Act (OPFMLA), also known as Paid Leave Oregon (PLO) and processing of a significant increase of leave requests than prior years.
- Partnered with the Public Works Director to represent the City in collective bargaining with the Laborer's International Union of North America (LIUNA), Local 737.

Human Resources

- Partnered with the City Manager, Finance and Legal to develop, implement and evaluate candidates for a new Payroll and HRIS system as well as selection of and awarding a contract to an HRIS/Payroll vendor.

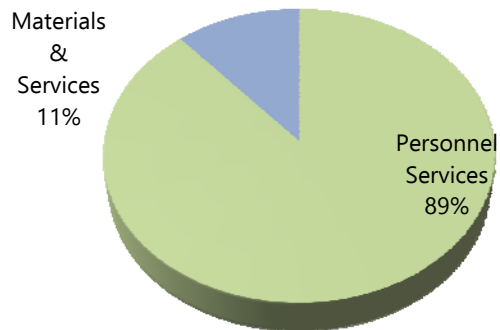
GOALS AND INITIATIVES

- Upon adoption of a fully updated 2024 City Personnel Policy Manual, transition to annual planned individual policy updates as needed, beginning with leave policies related to Paid Leave Oregon.
- Secure investment management advisory services and conduct RFP process to select a single, best provider for City’s Deferred Compensation Plan.
- Complete transition to automated HR information system (HRIS) and online recruitment tools to better leverage limited resources and staff, improve data analysis capacity and communication capacity with applicants.

TOTAL EXPENDITURES \$458,100 – 2.0FTE
Personnel Services \$415,200
Materials & Services \$42,900

OTHER BUDGETARY RESPONSIBILITIES

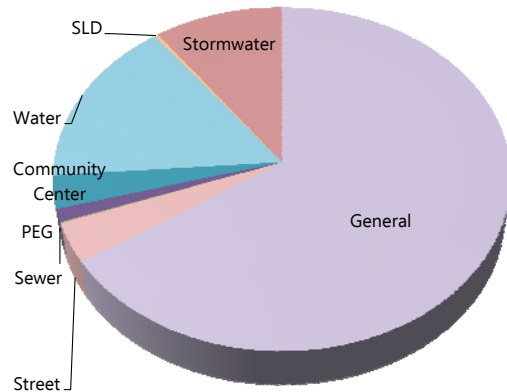
Wages & Salaries	\$10,101,300
Insurance Premiums	\$2,906,800
Retirement	\$3,679,900
Workers’ Compensation	\$116,300
Labor Attorney	\$46,000
Wellness Programs	\$52,400



ALLOCATION OF HUMAN RESOURCE COSTS

Costs are allocated based on City-wide FTE allocations.

General	\$	307,800
Street		14,200
PEG		500
Community Center		10,100
Sewer		10,500
Water		68,700
SLD		900
Stormwater		45,400
	\$	<u>458,100</u>



Human Resources

Workload Indicators*	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24 est.
Budgeted Positions Served	101.5	101.0	102.0	102.0	103.0
Recruitments Posted	6	13	10	12	12
Employment Applications Processed	100	123	142	103	109
Personnel Action Forms Completed	166	169	202	292	275
FMLA/OFLA/OR PFML Claims Managed	17	64	64	17	50
Workers' Compensation Claims Managed	4	6	6	4	3

Performance Measures	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24 est.
% of Regular Status Position Employees Who Pass Probation*	99%	100%	100%	99%	100%
Percentage of Current Job Descriptions	99%	99%	100%	100%	100%
Percentage of Employees with Current Performance Evaluations	100%	100%	100%	100%	100%
Percentage of Employees Participating in Wellness Programs	99%	96%	97%	98%	98%

*The percentage of employees who pass probation indicates the City's performance in developing and retaining a skilled workforce. However, it must be noted the City is also committed to releasing probationary employees during the probationary period if they are not able to meet the City's standards or employees decide the position they accepted is not a good fit.

Finance Department

OVERVIEW

The financial operations of the City are planned and directed by the Finance Department. It establishes and sustains controls over the City's financial activities, and provides accurate, timely financial information to Council and Management.

PRIMARY FUNCTIONS

- coordinates the annual budget preparation and administration
- analyzes the City's financial condition
- invests and manages funds
- issues and manages debt
- ensures compliance with federal, state and local financial regulatory requirements
- recommends financial policies to the City Manager and Council
- maintains the integrity of the City's accounting records
- prepares the Annual Comprehensive Financial Report
- facilitates the annual financial statement audit
- administers utility billing
- administers municipal court
- administers information technology
- administers the Event Center
- provides general office administration

ADVISORY COMMITTEES

- Audit Committee
- Budget Committee
- Long-Range Planning Committee
- Community Diversity Engagement Committee

NON-DEPARTMENTAL

The Finance Director and Accounting Technicians provide for the overall administration of the Finance Department and financial management of the City.

HIGHLIGHTS

- Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.
- Received the Distinguished Budget Presentation award from the Government Finance Officers Association.

WORKLOAD INDICATORS

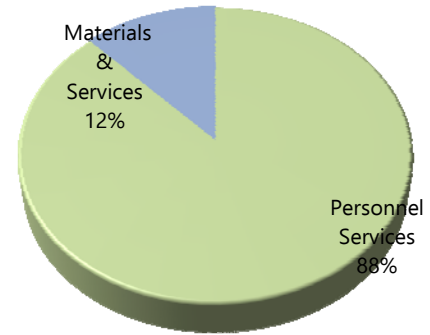
Workload Indicators	FY19-20	FY20-21	FY21-22	FY22-23	Est FY23-24
Property Taxes Levied	\$5.6 million	\$5.8 million	\$5.9 million	\$6.2 million	\$6.4 million
City Funds/ Cost Centers	19/33	19/33	20/33	20/33	20/33
Total Budget	\$48 million	\$48 million	\$60 million	\$65 million	\$64 million
Debt Outstanding	\$14 million	\$12 million	\$11 million	\$9 million	\$8 million
Total Revenues	\$29 million	\$30 million	\$36 million	\$38 million	\$36 million
Total Expenditures	\$30 million	\$29 million	\$29 million	\$33 million	\$40 million

Finance Department

TOTAL EXPENDITURES

\$694,900 Administrative Services Fund
4.0 FTE

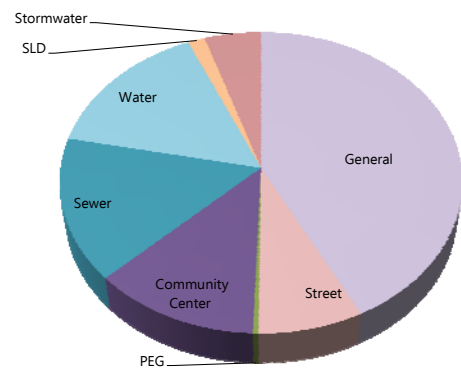
Personnel Services \$613,100
Materials & Services \$81,800



ALLOCATION OF COSTS

Costs are allocated based on a blend of revenues and expenditures city-wide.

General	\$	285,600
Street		54,900
PEG		2,100
Community Center		86,900
Sewer		107,700
Water		107,700
SLD		9,700
Stormwater		40,300
	\$	<u>694,900</u>



INFORMATION SYSTEMS

The Information Technology Division supports the City's software, hardware, telecommunication, network and security systems' needs.

HIGHLIGHTS

- Upgraded the City's phone system
- Upgraded the City's email system

GOALS AND INITIATIVES

- Upgrade the City's camera servers and backup system

WORKLOAD INDICATORS

Workload Indicators	FY 19-20.	FY 20-21	FY 21-22	FY 22-23	FY 23-24 est.
Computer Workstations supported	165	163	168	182	193
Telephones supported	123	121	123	123	125
City facilities networked	2	2	2	2	2

Finance Department

TOTAL EXPENDITURES

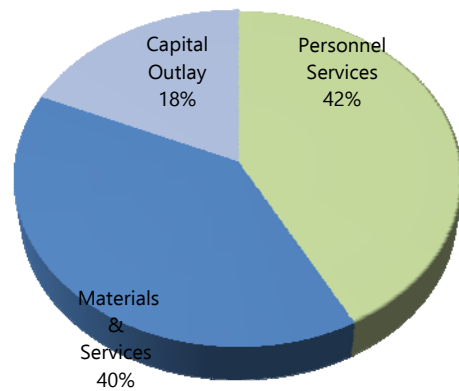
\$814,700 Administrative Services Fund

2.0 FTE

Personnel Services \$316,100

Materials & Services \$365,000

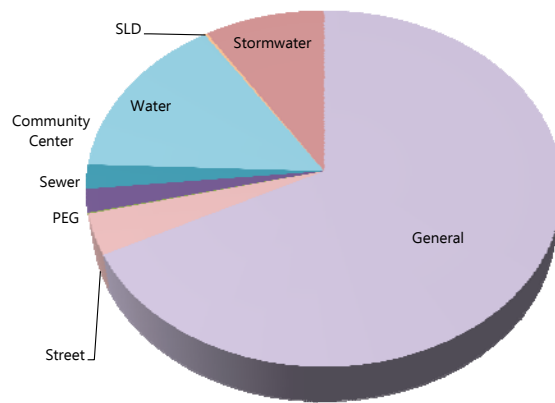
Capital Outlay \$133,600



ALLOCATION OF COSTS

Costs are allocated based on FTE allocations charged to each operating fund except software and hardware costs are based on dollars expended by fund.

General	\$	522,300
Street		23,400
PEG		800
Community Center		16,400
Sewer		27,300
Water		112,300
SLD		1,600
Stormwater		75,600
	\$	<u>779,700</u>



UTILITY BILLING

Utility Billing operates and maintains the billing function for the City's water, sewer, and stormwater utilities. The City bills active accounts bi-monthly, billing one-half of the City one month and alternating billing the other half of the City the following month. Emphasis is on excellence in customer service by addressing needs and concerns with a caring attitude on a consistent basis.

HIGHLIGHTS

- Continued commitment to providing excellent customer service

GOALS AND INITIATIVES

- Update the online bill pay system

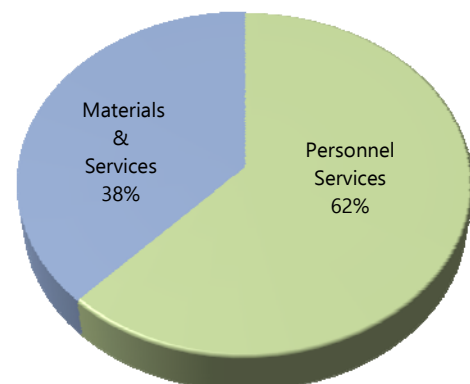
TOTAL EXPENDITURES

\$516,300 Administrative Services Fund

3.0 FTE

Personnel Services \$321,000

Materials & Services \$195,300

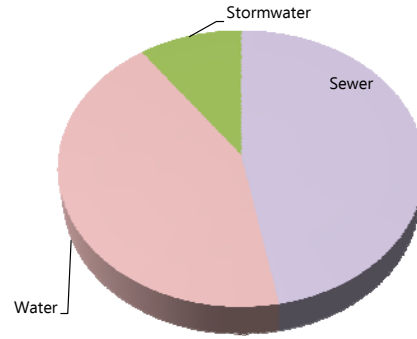


Finance Department

ALLOCATION OF COSTS

Costs are allocated based on effort expended in managing the separate elements of the utility accounts; 47% sewer, 43% water and 10% stormwater.

Sewer	\$	242,700
Water		222,000
Stormwater		51,600
	\$	<u>516,300</u>



WORKLOAD INDICATORS

Workload Indicators	FY 19-20.	FY 20-21	FY 21-22	FY 22-23	FY 23-24 est.
Utility Bills processed	58,873	68,206	69,443	68,869	68,700
Utility accounts maintained	11,245	11,212	11,165	11,250	11,257
Shut-offs processed	777	511	299	275	470
Service Requests	3,263	2,825	3,209	2,967	3,100

MUNICIPAL COURT

The Municipal Court administers the judicial system for the City of Keizer. The Court handles traffic infractions, City code violations, limited Juvenile status violations and has recently, in cooperative effort with Salem-Keizer School District, incorporated parental School Attendance violations into Court proceedings, all enforced by the Keizer Police Department. Municipal Court arraignments and hearings are held weekly in the City Hall Council Chambers. An independent contractor serves as the Municipal Court Judge. Staff provides excellent customer service by encouraging compliance with manageable payment schedules and opportunities to fulfill court orders and requirements.

HIGHLIGHTS, GOALS AND INITIATIVES

- Extended the municipal court and court interpreter agreements
- Remain current in upcoming legislative changes

WORKLOAD INDICATORS

Workload Indicators	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24 est
Citations Processed	1,700	1,667	1,249	1,661	1,042
Accounts sent to Collections	294	415	691	631	1,057
Amounts sent to Collections	\$375,723	\$515,285	\$502,250	\$406,688	\$525,514

Finance Department

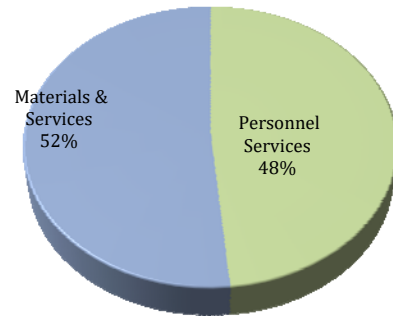
The City experienced a significant decrease in municipal court fines in fiscal year 2021-22 as the result of the COVID-19 pandemic in which a significant number of residents remained at home rather than maintaining their regular travel patterns.

TOTAL EXPENDITURES \$236,200

FTE 1.0

Personnel Services \$114,500

Materials & Services \$121,700



EVENT CENTER

The City of Keizer Event Center is a state-of-the-art facility intended to accommodate the cultural, educational, professional, recreational, and economic needs of its citizens and the community. Rental fees help cover the operation and management of the center. During the week, the Center is busy with business meetings, trainings, seminars, and association meetings. On the weekends, social events such as weddings, birthdays, and fundraising events occur in the Center. The Keizer Rotary Club holds their weekly luncheons, the Keizer Community Library holds books sales, and the American Red Cross uses the facility for blood drives.

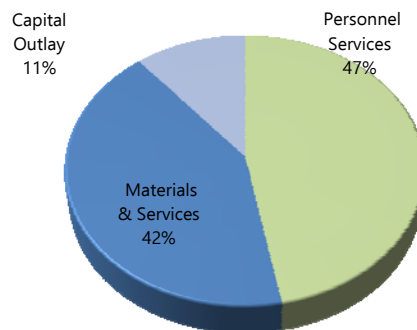
TOTAL EXPENDITURES \$542,300

FTE 2.0

Personnel Services \$255,000

Materials & Services \$227,300

Capital Outlay \$60,000



Planning

OVERVIEW

The Planning Department provides a variety of services that are important to the economic well-being and quality of life of Keizer businesses and residents. Services include managing the City Economic Development activities, community plans, building permit processes, and enforcing City codes. Long-range planning activities include policy issues regarding management of the Comprehensive Plan, State Planning requirements including Transportation Planning, Urban Growth Boundary issues, and Economic Development. Specific plans such as Master Plans, code revisions and ordinance creation are used to achieve council goals. Current planning activities include services to the public for development relative to zoning, land divisions, and floodplain management and shoreline protection. Code Enforcement regulates zoning violations, solid waste, noxious weeds, ROW vegetation, unsafe housing issues, parking enforcement, graffiti abatement, and other various City Ordinances. Building Permit Administration coordinates the building permit approval process, connecting development with other appropriate staff within the City, and to Marion County, and provides administrative processing of permits.

COUNCIL GOALS ASSIGNED

- Complete the steps necessary in order to have a discussion of next steps regarding Urban Growth Boundary.
- Continue expanding and enhancing methods and opportunities to engage with as many Keizer citizens as possible so as to broaden communication with all of our residents.
- Climate Friendly and Equitable Communities implementation as applicable

ADVISORY COMMITTEES

- Planning Commission

PRIMARY FUNCTIONS

- Building permits
- State and Federal Grants
- Long-range and Current land use planning
- Sign permits
- Transportation planning
- Code enforcement

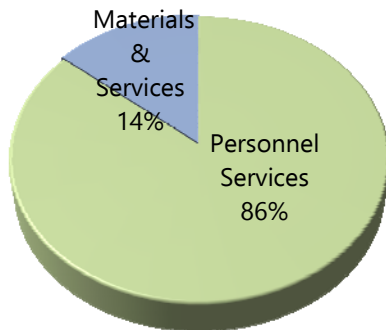
TOTAL EXPENDITURES \$661,600

4.0 FTE

Personnel Services \$574,300

Materials & Services

\$87,300



Workload Indicators	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24 Est YTD
Land Use Applications	20	16	19	15	14
Building Permits Reviewed	147	144	134	142	113
Single Family Permits Issued	33	18	31	34	13
Multi-family Permits Issued	25	8	8	3	0
Valuation of Permits Issued (in thousands)	\$30,000	\$28,162	\$16,356	\$30,985	\$13,540
Code Enf. Violations	Not available	660	1012	876	443

WORKLOAD INDICATORS HIGHLIGHTS

The Planning department, like all areas of the City, continues to utilize various virtual and on-line platforms to keep business operating at an optimal level. Virtual pre-application meetings and on-line building permit and land use application submissions have proven to be both effective and efficient. The department is able to provide an excellent level of customer service, with very limited staff resources.

There have been several housing projects for multi-family housing and "middle housing" this past year. The changes made to the Keizer Development Code and Comprehensive Plan that went into effect in June of 2022, as mandated, by HB2001, have resulted in the development of some of these additional housing types such as duplexes, triplexes, quadplexes, cottage clusters, and townhomes in residential areas.

The Department continues to be actively involved in coordinating the development of the Keizer Station Area and supporting City development plans and activities. This includes Keizer Station Area D which is currently in the process of being developed with additional retail uses.

Significant staff time and coordination have been spent on the state-mandated Climate Friendly and Equitable Communities Rules. Coordination with regional partners to complete the Scenario Planning process for our region has begun and will ultimately inform the City's future update to the Transportation System Plan. Staff worked with technical support from the Council of Governments and consultants, to complete a study on "Climate Friendly Areas" which was a requirement of the rulemaking process. The study was submitted to and accepted by the Department of Land Conservation and Development at the end of 2023.

Code enforcement activities include Council adopted ordinances, Development Code requirements, Parking issues including addressing abandoned vehicles, junk, solid waste, and noxious vegetation. Code enforcement continues to provide significant support to the Police department for such things as homeless encampments, graffiti, and parking issues. Addressing ongoing issues of vacant homes, derelict buildings, squatters, and housing code (life safety violations) issues in the rental housing market is also a significant issue being addressed through Code Enforcement. Code Enforcement has been innovative in rolling out new technology with assistance from the City's GIS technician to track parking and graffiti activities in the City and we are hoping this will be a means to further efficiency in this area.

The Planning Department continues work on strengthening communication and coordination with other departments, agencies and jurisdictions to streamline the development process, eliminate business obstacles, and ensure effective administration of development code provisions while delivering a high level of customer support and assistance.

GOALS AND INITIATIVES

Address specific questions formulated by the Council to address Keizer Urban Growth Boundary issues. It is expected that significant effort and time will be spent working with the Community, the Planning Commission, and City Council to strategize how the City will address land supply needs and desires. Ultimately, it is anticipated that direction will come from the Council.

Continue coordinating and participating with regional partners to comply with Climate Friendly and Equitable Communities Rulemaking process as applicable.

Police Department

OVERVIEW

The mission of the Keizer Police Department is to *help the community maintain order while promoting safety and freedom and building public confidence.*

DEPARTMENT-WIDE EMPLOYEES

42 sworn FTE, 8 non-sworn FTE

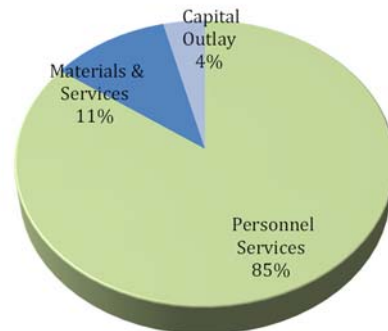
TOTAL EXPENDITURES:

\$10,767,600 General Fund – Police Operations

Personnel Services \$9,162,200

Materials & Services \$1,243,400

Capital Outlay - \$362,000



Performance Measurements

As modern policing strategies develop, agency performance measurements are changing, with a growing number of scholars and practitioners calling for the measurement of outcomes, not outputs. Outcomes are those things residents hope for and expect, namely safety in their community and confidence in their police department.

Output Measurements

- Number of arrests and citations
- Number of calls for service
- Crime clearance rates

Outcome Measurements

- Perceptions of crime and disorder
- Perceptions of risk of victimization
- Police legitimacy (satisfaction with the police)

Outputs are frequently measured as numbers and are often more indicative of workload than of the quality of work. Depending upon the variables, it is often difficult or imprudent to compare outputs between years or between agencies; nevertheless, they may tell a story, so some of them are included in the following table.

	2019	2020	2021	2022	2023
NIBRS Persons, Property, and Society Crimes Investigated	2,746	2,552	2,413	2,581	2468
Traffic crashes	559	408	344	340	257
Traffic injury crashes	72	37	38	25	30
Traffic citations	2,286	1,447	1,791	1,950	1739
Traffic written warnings	1,579	1,426	1,138	944	687

The crime numbers shown above are those that are reflected in our report to the FBI through NIBRS. There are many other crimes—warrant arrests, for example; about 500 per year—that do not appear in NIBRS. 2019 marked the first year the FBI began requiring and publishing data using the National Incident-Based Reporting System (NIBRS). Previously, it collected and published data and information only through the Uniform Crime Reporting (UCR) program. Comparisons between the two are difficult; nevertheless, using NIBRS criteria, we hand calculated figures for 2017 and 2018. More information about NIBRS can be found here: <https://tinyurl.com/2svzksry>

Any given year averages about 21,000 documented police activities, though that average can vary significantly, with what has been an average daily workload of between 52 and 74 law enforcement-related events, but all of the 2400 to 3000 NIBRS crimes (and many other activities that aren't reflected in NIBRS) require significant, even if not time-consuming documentation. One of those 21,000 documented police activities can be as simple as a three-minute, non-criminal traffic stop involving one police officer followed by a few minutes of data entry or as complex as a months-long death investigation involving many officers and hundreds of pages of documentation.

The Keizer Police Department was already and continues to be diligently reforming policing in Keizer. We use a least-harm, most-just approach, because we're serious about our mission "to help the community maintain order

Police Department

while promoting safety and freedom and building public confidence.”

We “help the community maintain order.” The residents and visitors want order in Keizer’s neighborhoods, schools, stores, places of business, and streets. When you call us, you expect us to help maintain order and we try to do that in the least intrusive manner possible.

To maintain order “while promoting safety and freedom.” Our job, obviously, is law enforcement, but we try to wisely limit our application of the law. We look first to prevention. If the most prudent means to prevent recurring unlawful conduct is a citation or an arrest, we will do that, but it’s not where we go first.

To maintain order while “building public confidence.” We want to earn and retain the trust and support of Keizer’s residents. Part of cultivating and retaining that confidence is solving underlying crime and disorder problems and doing so in a manner to treats people with dignity and respect. We strive to use *procedural justice* to inform our decisions, especially when we must take enforcement action, whether that’s a citation or an arrest.

- Treat people with dignity and respect
- Give them an opportunity to be heard
- Convey trustworthy motives
- Make reasonable, informed, and transparent decisions

Keizer is a very safe place. It even feels safe, and we want to keep it that way. Our bottom line is to use the most respectful, least-intrusive means to prevent crime from happening in the first place.

Public Works Department

OVERVIEW

The Public Works Department is responsible for providing efficient and sound infrastructure, facilities, and services regarding the City's transportation, water, wastewater, stormwater, parks and building and property management. These services are required year round and are fundamental in supporting the quality of life enjoyed by residents, businesses and visitors. Capital Improvement projects for the various Divisions within the Department are managed by Division staff in coordination with contracted a City Engineering firm.

PRIMARY FUNCTIONS

- Manages the activities and operations of the of the following Public Works systems:
 - a. Streets
 - b. Water
 - c. Stormwater
 - d. Parks
 - e. Facility Maintenance
- Administers major Capital Improvement projects for all Public Works Divisions
- Facilitates and develops Master Plans
- Directs and monitors contract engineer, construction activities, operations maintenance of each Public Works system and the regional sewer system and Street Lighting systems

ADVISORY COMMITTEES

- Parks and Recreation Advisory Committee
- Traffic/Bikeways/Pedestrian Safety Committee

PARKS DIVISION

The Parks Division oversees the planning, development, management, and maintenance of over 239 acres of parks, natural and landscaped areas, a skate park, splash fountain, boat ramp and amphitheater. The Parks Division goal is to continue providing clean, safe open spaces and river access for structured and unstructured activities.

HIGHLIGHTS FY 23-24

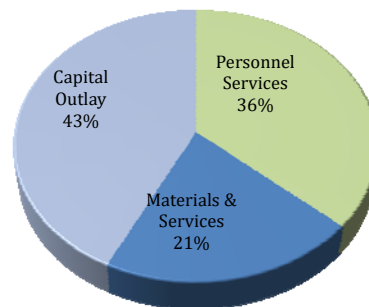
- Began construction of new pickleball courts and parking lot at Keizer Rapids Park
- Began Phase I of turf fields at Keizer Rapids Park
- Hired additional Parks MUW 1 position

TOTAL EXPENDITURES – \$1,637,200

Personnel Services \$595,100

Materials & Services \$343,800

Capital Outlay \$698,300



Public Works Department

PARK IMPROVEMENT FUND

Capital Outlay - \$1,734,900

- Began construction of new pickleball courts and parking lot at Keizer Rapids Park
- Began Phase I of turf fields at Keizer Rapids Park

HIGHLIGHTS FY 23-24

INFRASTRUCTURE OPERATED AND MAINTAINED

- 19 Individual Parks Totaling 239 Acres
- 9 Play Structures
- Splash Fountain
- Boating Facility
- 5.44 Miles of Trails
- 13 Irrigation Systems

STREETS DIVISION

The Street Division provides quality streets, lighting, traffic signals, sidewalks, and bike paths. The Division provides total right of way maintenance services for the City. The City contracts striping services with Marion County. Traffic signal system operations and maintenance is contracted with the City of Salem.

HIGHLIGHTS FY 23-24

- Resurfaced Cherry Ave. from Greenwood to the south City limits
- Installed Rapid Flashing Beacon on Chemawa Rd. NE
- Installed solar speed displays on Alder Dr. NE
- Constructed speed table on Cumming Ln. N
- Updated ADA ramps at Manbrin Dr. N and Toni Ave. N

TOTAL REVENUES – \$3,100,000

primary source State Fuel tax

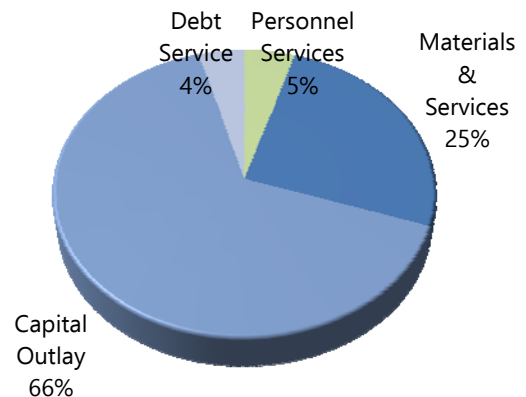
TOTAL EXPENDITURES – \$3,561,300

Personnel Services \$167,200

Materials & Services \$915,500

Capital Outlay \$2,326,600

Debt Service \$152,000



INFRASTRUCTURE OPERATED AND MAINTAINED

- 106.4 Miles of Streets
- 22 Traffic Signals
- 7 Bridges
- 1,800 Street Signs
- 1,400 Traffic Signs

WATER DIVISION

The Water Division provides safe, high quality, low cost drinking water that meets or exceeds state and federal regulations mandated by the Safe Drinking Water Act and the State of Oregon. The Water Division staff operates and maintains the production, treatment, and distribution system.

HIGHLIGHTS FY 23-24

- Continued updating distribution system to ensure adequate volume and pressure delivery to residents
- Continued developing a comprehensive integrated public education program with Stormwater Division
- Repaired 7 Water Main leaks
- Installed 30 new meters and 6 new water services
- Drilled new well and installed a new pump at the Reitz site
- Added 12 filter vessels and new building at the Meadows site

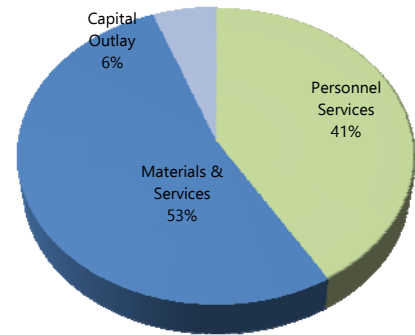
Public Works Department

- Replace 136 non-functioning meters
- Replaced 2004 compact excavator

TOTAL REVENUES (Water & Water Facility Funds) \$3,717,700- primarily user charges

TOTAL EXPENDITURES – \$3,665,400 Water Fund
Personnel Services \$1,502,100
Materials & Services \$1,985,300
Capital Outlay \$178,000

\$950,000 Water Facility Fund (Capital Outlay)



INFRASTRUCTURE OPERATED AND MAINTAINED

- 15 Individual Pump Station Facilities
- 3 Reservoirs
- 126.8 Miles of Pipe
- 956 Fire Hydrants
- 1,935 Valves
- 11,097 Metered Service Connections

STORMWATER DIVISION

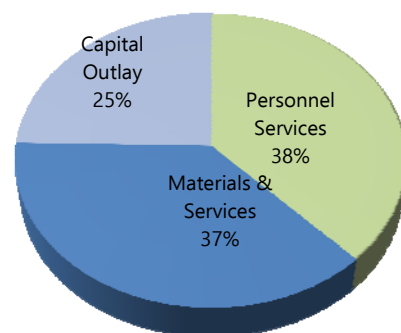
The Stormwater Division maintains and operates the City’s stormwater system and implements the Department of Environmental Quality approved management plans. The City’s 3 regulatory programs are mandated by the Federal Clean Water Act, the Safe Drinking Water Act, and the State of Oregon. The permits associated with these programs allow the City to discharge untreated stormwater to local waterways, overland flow, and injection into the ground. Adherence to permit conditions allows the City to remain in compliance with State and Federal law.

HIGHLIGHTS FY 23-24

- Continued to implement the City’s three federally mandated permits/plans
- Continued storm line cleaning and TV inspections contract
- Performed storm line repairs identified by the TV inspection program
- Completed Phase I of 36-inch pipe realignment on McLeod Lane
- Inspected 2,340 catch basins and performed cleaning and repairs as needed
- Conducted all required sampling in accordance with the state approved stormwater monitoring plan with no exceedances detected
- Implemented the Public Education Plan to engage the community in reducing stormwater pollution
- Completed a Local Improvement District code review and updated the City’s Stormwater section of the Development Code and Design Standards

TOTAL REVENUES – \$1,616,000

TOTAL EXPENDITURES – \$2,905,000
Personnel Services - \$1,100,100
Materials & Services – \$1,087,400
Capital Outlay - \$717,500



INFRASTRUCTURE OPERATED AND MAINTAINED

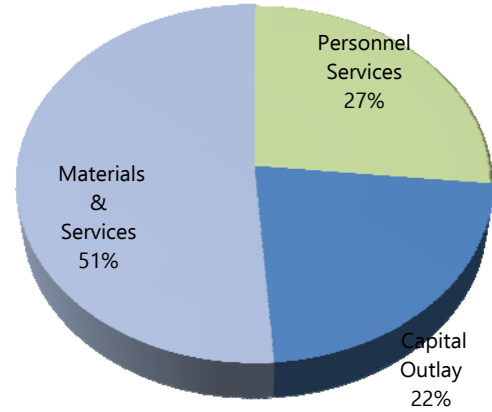
- 78.7 miles of Storm Pipe (solid and perforated)
- 2,340 inlets
- 1,228 Manholes

Public Works Department

- 136 Underground Injection Control systems
- 114 Outfalls
- 103,676 square feet of Vegetated Stormwater Facilities

FACILITY MAINTENANCE

Facility Maintenance operates, maintains, and repairs the City's Civic Center and grounds to safe and clean standards. The City contracts out janitorial services which Facility Maintenance oversees. Responsibilities also include project management for remodel and repair projects, and assigning Community Service workers to assist with grounds maintenance.



HIGHLIGHTS FY 23-24

- Window Tinting (South Police exposure and City Hall Southeast corner offices)
- Parking lot LED lighting upgrade
- Landscaped Northeast corner of City Hall Parking Lot
- Sealing of block wall around the Police Department parking Lot
- Pergola Replacement City Hall and Police Department

INFRASTRUCTURE OPERATED AND MAINTAINED

- 69,000 Square foot Civic Center building
- 8 HVAC Systems
- 4.5 Acres of Grounds Maintenance
- Annual Fire Safety System Testing
- Community Service Coordination
- Focal Point Maintenance

TOTAL EXPENDITURES – \$425,700 Facility Maintenance

Administrative Services Fund FTE 1.0

Personnel Services \$145,900

Materials & Services \$279,800

Capital Outlay \$0

ALLOCATION OF FACILITY MAINTENANCE COSTS

Costs are allocated based on FTE allocations charged to each operating fund

General	\$	332,600
Street		15,300
PEG		500
Community Center		10,900
Sewer		11,400
Water		74,200
SLD		1,000
Stormwater		49,000
	\$	<u>494,900</u>

Public Works Department

PUBLIC WORKS NON-DEPARTMENTAL

Beginning in FY14-15 shared overhead costs are tracked in the Administrative Services fund and include those staff which supports all or most Public Works funds. Shared Materials and Services costs are also tracked in this cost center and include the Public Works Shop building costs and other overhead items such as auto insurance.

TOTAL EXPENDITURES – \$752,300

Public Works Administrative Services Fund 4.0 FTE

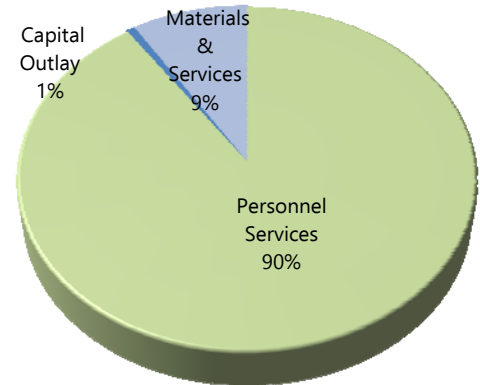
Personnel Services \$680,900

Materials & Services \$67,300

Capital Outlay - \$5,000

ALLOCATION OF PUBLIC WORKS NON-DEPARTMENTAL COSTS

Staff costs are allocated based on effort expended in managing and supporting each Public Works Division. Allocation of costs is authorized by Council Resolution.



General	\$	29,300
Street		259,100
Sewer		26,400
Water		236,500
Street Light Districts		24,100
Stormwater		177,800
	\$	<u>753,200</u>



Funds & Departments

- Administrative Services
- Public Works
 - Streets
 - Street Lighting Districts
 - Transportation Improvements
 - Off-Site Transportation
 - Stormwater
 - Sewer
 - Water
 - Park Services
 - Park Improvements
- General Fund
- Other Funds

Administrative Services Fund Summary

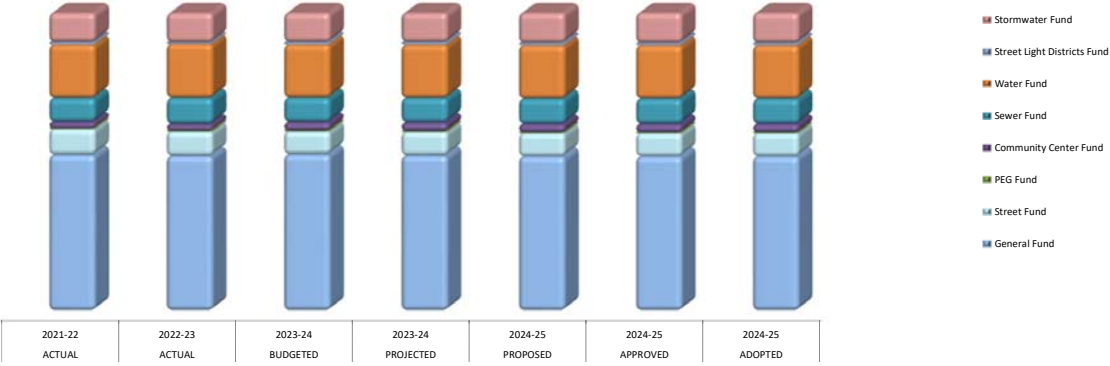
The Administrative Services Fund is an Internal Service Fund which is used to account for the financing of goods and/or services provided to various City funds on a cost-reimbursement basis.

Administrative Services are provided by the following activities: General Administration (City Council and Non-departmental), City Manager's Office, City Attorney's Office, City Recorder's Department, Human Resources Department, Finance – Non-Departmental, Finance – Utility Billing, Finance - Information Systems, Public Works – Non-departmental and Public Works Civic Center Facilities (building maintenance).

The sources from which the fund shall be replenished: The City's operating funds are charged for the services provided by the Administrative Services Fund based on various cost allocation plans. These plans are to be revised each year based on anticipated benefits received. The plans are based on a range of factors including number of personnel, percent of effort expended by administrative personnel to the benefiting fund, revenues and expenditures, information technology equipment costs, software costs and maintenance fees.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 357,416	\$ 639,121	\$ 574,500	\$ 688,000	\$ 723,400	\$ 723,400	\$ 723,400	25.9%
3 Revenues:								
4 Charges for Services:								
5 Charges for Services	4,436,114	4,339,957	5,340,400	4,954,600	5,295,600	5,295,600	5,295,600	-0.8%
6 Intergovernmental:								
7 Grants	-	-	-	15,900	-	-	-	
8 Intergovernmental IT Agreements	30,436	38,256	27,000	30,000	35,000	35,000	35,000	29.6%
9 Total Intergovernmental	30,436	38,256	27,000	45,900	35,000	35,000	35,000	29.6%
10 Miscellaneous:								
11 Interest	-	23,393	3,000	27,000	21,000	21,000	21,000	600.0%
12 Miscellaneous Revenue	2,593	3,413	-	7,400	3,000	3,000	3,000	
13 Total Miscellaneous	2,593	26,806	3,000	34,400	24,000	24,000	24,000	700.0%
14 Total Revenues	4,469,143	4,405,019	5,370,400	5,034,900	5,354,600	5,354,600	5,354,600	-0.3%
15 TOTAL RESOURCES	4,826,559	5,044,140	5,944,900	5,722,900	6,078,000	6,078,000	6,078,000	2.2%
16 REQUIREMENTS:								
17 Expenditures:								
18 Personnel Services:								
19 City Manager	233,819	258,788	283,200	280,100	294,300	294,300	294,300	3.9%
20 City Attorney's Office	372,705	339,411	408,500	372,300	395,300	395,300	395,300	-3.2%
21 City Recorder's Office	282,776	291,618	325,700	291,900	306,400	306,400	306,400	-5.9%
22 Human Resources	374,175	355,830	399,200	386,000	415,200	415,200	415,200	4.0%
23 Finance - Non-Departmental	450,336	438,778	578,600	571,300	613,100	613,100	613,100	6.0%
24 Finance - Information Systems	288,474	283,016	310,200	315,900	316,100	316,100	316,100	1.9%
25 Finance - Utility Billing	237,602	280,349	320,200	282,700	321,000	321,000	321,000	0.2%
26 Civic Center Facilities	115,649	124,481	139,600	137,400	145,900	145,900	145,900	4.5%
27 Public Works	513,854	541,761	651,200	623,100	680,900	680,900	680,900	4.6%
28 Total Personnel Services	2,869,390	2,914,032	3,416,400	3,260,700	3,488,200	3,488,200	3,488,200	2.1%
29 Materials & Services:								
30 General Administration	326,940	347,536	399,300	382,200	416,000	416,000	416,000	4.2%
31 City Manager	67,759	16,828	8,300	8,000	8,600	8,600	8,600	3.6%
32 City Attorney's Office	5,158	10,268	35,000	17,000	33,800	33,800	33,800	-3.4%
33 City Recorder's Office	3,967	5,408	6,500	5,000	6,500	6,500	6,500	0.0%
34 Human Resources	34,687	34,761	47,300	46,300	42,900	42,900	42,900	-9.3%
35 Finance - Non-Departmental	42,721	47,538	78,100	77,600	81,800	81,800	81,800	4.7%
36 Finance - Information Systems	236,823	280,302	289,000	287,900	365,000	365,000	365,000	26.3%
37 Finance - Utility Billing	169,968	188,308	188,100	184,600	195,300	195,300	195,300	3.8%
38 Civic Center Facilities	220,847	256,876	244,800	250,800	279,800	279,800	279,800	14.3%
39 Public Works	103,781	70,813	61,000	59,400	67,300	67,300	67,300	10.3%
40 Total Materials & Services	1,212,651	1,258,638	1,357,400	1,318,800	1,497,000	1,497,000	1,497,000	10.3%
41 Capital Outlay:								
42 Finance - Information Systems	70,655	123,693	135,000	115,000	133,600	133,600	133,600	-1.0%
43 Public Works Administration	16,073	9,163	18,000	18,000	5,000	5,000	5,000	-72.2%
44 Civic Center Facilities	18,669	50,630	287,000	287,000	-	-	-	-100.0%
45 Total Capital Outlay	105,397	183,486	440,000	420,000	138,600	138,600	138,600	-68.5%
46 Total Expenditures	4,187,438	4,356,156	5,213,800	4,999,500	5,123,800	5,123,800	5,123,800	-1.7%
47 Other Requirements:								
48 Contingencies	-	-	671,100	-	792,600	792,600	792,600	18.1%
49 Fund Balance:								
50 Committed	639,121	687,984	60,000	723,400	161,600	161,600	161,600	169.3%
51 TOTAL REQUIREMENTS	\$ 4,826,559	\$ 5,044,140	\$ 5,944,900	\$ 5,722,900	\$ 6,078,000	\$ 6,078,000	\$ 6,078,000	2.2%

Administrative Services Fund Summary



	2021-22 ACTUAL	2022-23 ACTUAL	2023-24 BUDGETED	2023-24 PROJECTED	2024-25 PROPOSED	2024-25 APPROVED	2024-25 ADOPTED			
			ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
CHARGES FOR SERVICES BY FUND										
General Fund	\$ 2,318,028	\$ 2,251,571	\$ 2,799,300	\$ 2,576,200	\$ 2,738,700	\$ 2,738,700	\$ 2,738,700	\$ 2,738,700	\$ 2,738,700	-2.2%
Street Fund	390,930	360,896	419,600	400,000	419,400	419,400	419,400	419,400	419,400	0.0%
PEG Fund	5,398	5,222	5,900	5,800	5,500	5,500	5,500	5,500	5,500	-6.8%
Community Center Fund	95,311	98,456	152,300	144,700	152,000	152,000	152,000	152,000	152,000	-0.2%
Sewer Fund	353,436	379,938	437,200	407,600	448,400	448,400	448,400	448,400	448,400	2.6%
Water Fund	799,899	792,811	956,400	889,100	953,100	953,100	953,100	953,100	953,100	-0.3%
Street Light Districts Fund	33,580	15,185	39,000	37,600	39,400	39,400	39,400	39,400	39,400	1.0%
Stormwater Fund	439,532	435,878	530,700	493,600	539,100	539,100	539,100	539,100	539,100	1.6%
Total Allocation by Fund	\$ 4,436,114	\$ 4,339,957	\$ 5,340,400	\$ 4,954,600	\$ 5,295,600	\$ 5,295,600	\$ 5,295,600	\$ 5,295,600	\$ 5,295,600	-0.8%

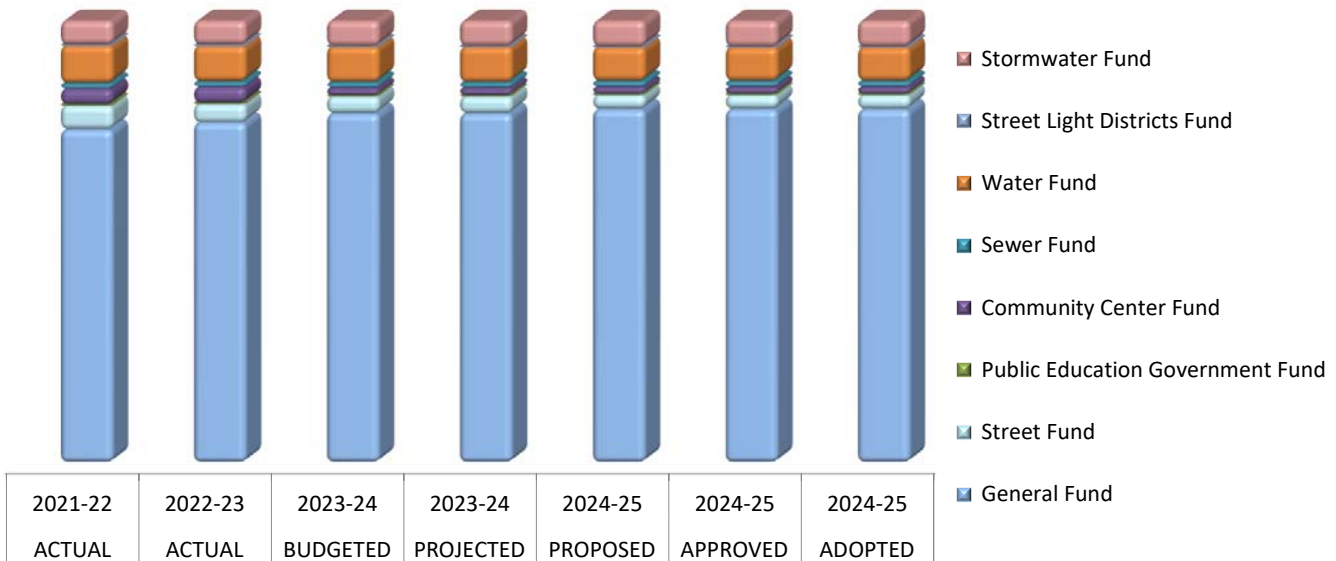
City Manager's Office

The City Manager is the Chief Executive Officer for the City of Keizer. This position provides the Mayor and City Councilors with information, implements policies adopted by the Council, and manages the City operations in an effective and efficient manner. The City Manager oversees all departments, which provide services to the citizens of Keizer. These Departments include City Recorder, Planning, Finance, Human Resources, Public Works, and Police. The City Manager is appointed by, reports to and serves at the pleasure of the City Council under contract. The City Manager is the primary liaison with other local Municipal, State and Federal agencies.

Costs are allocated based on a blend of full-time equivalents and time spent on projects. Time spent on projects is based on a time tracking mechanism, used by the Legal Department staff, to categorize time worked by operating fund. A three-year rolling average is used as the basis for allocating costs which helps smooth out spikes in workload in any given year. The allocation methodology is authorized by Council Resolution.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	301,578	275,616	291,500	288,100	302,900	302,900	302,900	3.9%
6 TOTAL RESOURCES	301,578	275,616	291,500	288,100	302,900	302,900	302,900	5.1%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 City Manager	165,137	177,516	184,000	183,700	192,100	192,100	192,100	4.4%
11 Vehicle Allowance	3,850	3,500	4,200	4,200	4,200	4,200	4,200	0.0%
12 Cell Phone Stipend	825	900	900	900	900	900	900	0.0%
13 Wellness	-	-	500	200	500	500	500	0.0%
14 Payroll Taxes	2,485	2,790	4,100	3,800	4,300	4,300	4,300	4.9%
15 Retirement	41,583	49,190	61,900	61,300	64,400	64,400	64,400	4.0%
16 Insurance Benefits	19,734	24,701	27,200	25,800	27,600	27,600	27,600	1.5%
17 Workers Compensation	205	191	400	200	300	300	300	-25.0%
18 Total Personnel Services	233,819	258,788	283,200	280,100	294,300	294,300	294,300	3.9%
19 Materials & Services:								
20 Meetings, Travel & Training	2,496	10,257	6,500	6,500	7,000	7,000	7,000	7.7%
21 Labor Attorney & Contractual Services	63,463	4,113	-	-	-	-	-	-
22 Liability Insurance	1,800	2,458	1,800	1,500	1,600	1,600	1,600	-11.1%
23 Total Materials & Services	67,759	16,828	8,300	8,000	8,600	8,600	8,600	3.6%
24 Total Expenditures:	301,578	275,616	291,500	288,100	302,900	302,900	302,900	3.9%
25 Fund Balance:								
26 Committed for Operations	-	-	-	-	-	-	-	-
27 TOTAL REQUIREMENTS	\$ 301,578	\$ 275,616	\$ 291,500	\$ 288,100	\$ 302,900	\$ 302,900	\$ 302,900	3.9%

City Manager's Office



SUMMARY OF CITY MANAGER'S OFFICE CHARGES BY FUND

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	FTE/ Project Time
General Fund	\$ 227,174	\$ 211,926	\$ 229,200	\$ 227,600	\$ 242,100	\$ 242,100	\$ 242,100	79.9%
Street Fund	16,597	11,878	11,300	11,300	10,000	10,000	10,000	3.3%
Public Education Government Fund	283	281	300	300	300	300	300	0.1%
Community Center Fund	11,128	10,194	5,200	5,100	5,100	5,100	5,100	1.7%
Sewer Fund	3,583	3,273	3,500	3,500	3,900	3,900	3,900	1.3%
Water Fund	25,933	22,352	23,500	23,300	23,300	23,300	23,300	7.7%
Street Light Districts Fund	283	561	300	300	300	300	300	0.1%
Stormwater Fund	16,597	15,151	16,800	16,700	17,900	17,900	17,900	5.9%
TOTAL CHARGES BY FUND	\$ 301,578	\$ 275,616	\$ 290,100	\$ 288,100	\$ 302,900	\$ 302,900	\$ 302,900	100.0%

Budget Notes:

Expenditures:

9 The Budget provides a 4.0% salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

City Attorney's Office

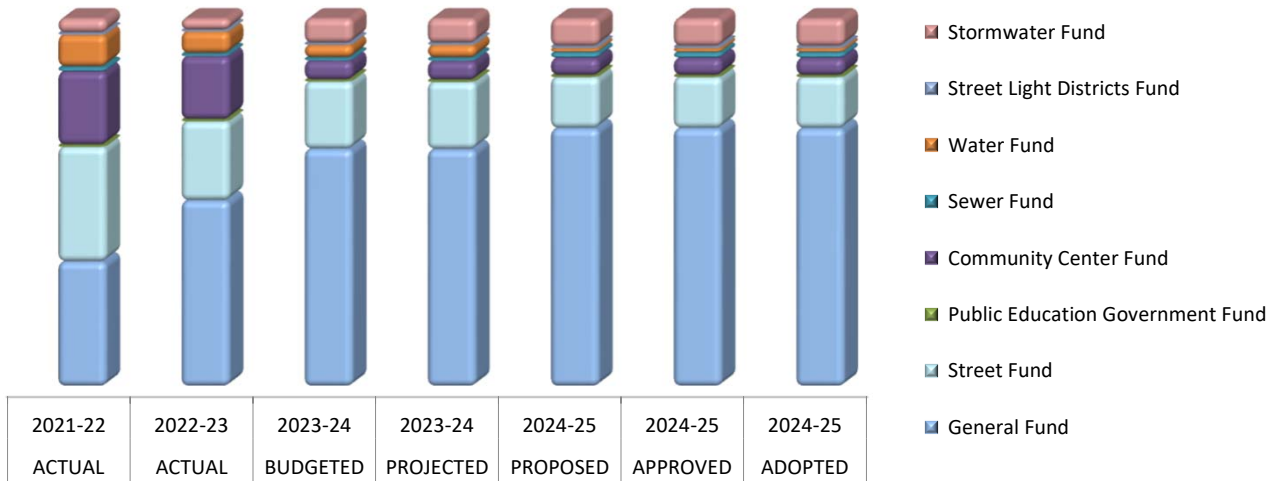
The City Attorney is a Charter officer, answering directly to the City Council. The City Attorney's Office is responsible for most legal matters involving the City, and also oversees the efforts of outside counsel for most matters requiring special expertise.

The City Attorney's Office provides legal advice and representation to the City Council, the City Manager, City staff and various City boards and committees. The Office provides advice at public meetings, including legislative and quasi-judicial hearings of the City Council and Planning Commission.

The City Attorney's Office tracks time spent on various projects and categorizes the results by operating fund. A rolling three-year average is used as the basis for allocating costs.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	377,863	349,679	443,500	389,300	429,100	429,100	429,100	-3.2%
6 TOTAL RESOURCES	377,863	349,679	443,500	389,300	429,100	429,100	429,100	-3.2%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Attorney	197,174	161,057	187,500	166,600	174,300	174,300	174,300	-7.0%
11 Administrative Support	67,609	70,446	74,400	75,600	76,300	76,300	76,300	2.6%
12 Cell Phone Stipend	900	900	900	900	900	900	900	0.0%
13 Wellness	470	494	1,000	600	1,000	1,000	1,000	0.0%
14 Payroll Taxes	4,104	3,575	4,900	4,800	5,500	5,500	5,500	12.2%
15 Retirement	58,948	53,257	85,000	71,900	81,700	81,700	81,700	-3.9%
16 Insurance Benefits	43,185	49,399	54,300	51,600	55,200	55,200	55,200	1.7%
17 Workers Compensation	315	283	500	300	400	400	400	-20.0%
18 Total Personnel Services	372,705	339,411	408,500	372,300	395,300	395,300	395,300	-3.2%
19 Materials & Services:								
20 Meetings, Travel & Training	2,376	3,600	6,000	6,000	5,300	5,300	5,300	-11.7%
21 Legal Services Contracts	1,857	6,668	28,000	10,000	28,000	28,000	28,000	0.0%
22 Law Library Maintenance	925	-	1,000	1,000	500	500	500	-50.0%
23 Total Materials & Services	5,158	10,268	35,000	17,000	33,800	33,800	33,800	-3.4%
24 Total Expenditures:	377,863	349,679	443,500	389,300	429,100	429,100	429,100	-3.2%
25 Fund Balance:								
26 Committed for Operations	-	-	-	-	-	-	-	-
27 TOTAL REQUIREMENTS	\$ 377,863	\$ 349,679	\$ 443,500	\$ 389,300	\$ 429,100	\$ 429,100	\$ 429,100	-3.2%

City Attorney's Office



SUMMARY OF CITY ATTORNEY'S OFFICE CHARGES BY FUND

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	Project Time
General Fund	\$ 315,393	\$ 306,385	\$ 376,400	\$ 354,600	\$ 397,000	\$ 397,000	\$ 397,000	92.5%
Street Fund	29,503	18,840	19,000	17,900	15,000	15,000	15,000	3.5%
Public Education Government Fund	420	381	400	400	400	400	400	0.1%
Community Center Fund	18,898	15,034	5,400	5,100	5,100	5,100	5,100	1.2%
Sewer Fund	1,155	666	800	800	1,700	1,700	1,700	0.4%
Water Fund	8,294	5,233	3,700	3,500	1,300	1,300	1,300	0.3%
Street Light Districts Fund	420	381	400	400	400	400	400	0.1%
Stormwater Fund	3,780	2,759	7,000	6,600	8,200	8,200	8,200	1.9%
TOTAL CHARGES BY FUND	\$ 377,863	\$ 349,679	\$ 413,100	\$ 389,300	\$ 429,100	\$ 429,100	\$ 429,100	100.0%

Budget Notes:

Expenditures:

9 The Budget provides a 4.0% salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

21 Legal Services Contracts include outside legal assistance on City matters (excluding Bond Counsel and Labor Attorney costs).

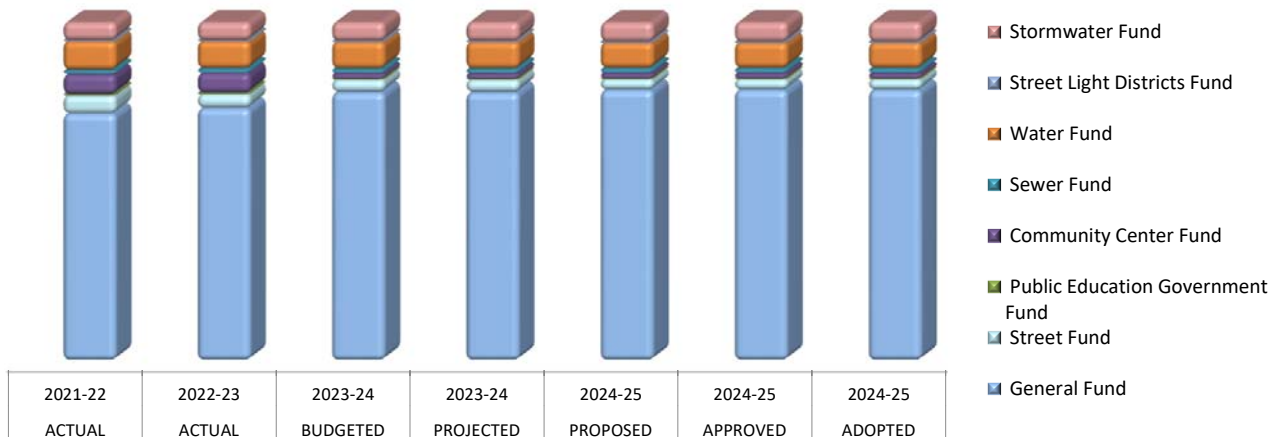
City Recorder's Department

The City Recorder's Department is responsible for the overall administration, coordination and evaluation of all City Recorder functions. The City Recorder staff serves as the Clerk of the City Council and related committees and commissions, Records Manager and City Elections Official. This Department is responsible for a variety of highly confidential and sensitive information.

Costs are allocated based on a blend of full-time equivalents and time spent on projects. Time spent on projects is based on a time tracking mechanism, used by the Legal Department staff, to categorize time worked by operating fund. A three-year rolling average is used as the basis for allocating costs which helps smooth out spikes in workload in any given year. The allocation methodology is authorized by Council Resolution.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	286,743	297,026	332,200	296,900	312,900	312,900	312,900	-5.8%
6 TOTAL RESOURCES	286,743	297,026	332,200	296,900	312,900	312,900	312,900	-5.8%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 City Recorder	109,990	114,580	119,700	105,600	110,300	110,300	110,300	-7.9%
11 Administrative Support	78,962	70,446	73,600	69,700	72,700	72,700	72,700	-1.2%
12 Overtime	-	-	-	-	500	500	500	
13 Cell Phone Stipend	900	900	900	900	900	900	900	0.0%
14 Wellness	473	519	1,000	1,000	1,000	1,000	1,000	0.0%
15 Payroll Taxes	2,926	2,894	3,900	3,600	3,900	3,900	3,900	0.0%
16 Retirement	55,630	52,643	71,900	59,200	61,600	61,600	61,600	-14.3%
17 Insurance Benefits	33,650	49,400	54,300	51,600	55,200	55,200	55,200	1.7%
18 Workers Compensation	245	236	400	300	300	300	300	-25.0%
19 Total Personnel Services	282,776	291,618	325,700	291,900	306,400	306,400	306,400	-5.9%
20 Materials & Services:								
21 Meetings, Travel & Training	3,967	5,408	6,500	5,000	6,500	6,500	6,500	0.0%
22 Total Materials & Services	3,967	5,408	6,500	5,000	6,500	6,500	6,500	0.0%
23 Total Expenditures:	286,743	297,026	332,200	296,900	312,900	312,900	312,900	-5.8%
24 Fund Balance:								
25 Committed for Operations	-	-	-	-	-	-	-	
26 TOTAL REQUIREMENTS	\$ 286,743	\$ 297,026	\$ 332,200	\$ 296,900	\$ 312,900	\$ 312,900	\$ 312,900	-5.8%

City Recorder's Department



SUMMARY OF CITY RECORDER'S DEPARTMENT CHARGES BY FUND

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	Time Spent
General Fund	\$ 209,053	\$ 221,388	\$ 260,300	\$ 235,000	\$ 250,000	\$ 250,000	\$ 250,000	79.9%
Street Fund	15,752	12,738	12,800	11,600	10,300	10,300	10,300	3.3%
Public Education Government Fund	292	296	300	300	300	300	300	0.1%
Community Center Fund	17,502	18,070	5,800	5,200	5,300	5,300	5,300	1.7%
Sewer Fund	3,403	3,555	3,900	3,600	4,100	4,100	4,100	1.3%
Water Fund	24,697	24,390	26,600	24,000	24,100	24,100	24,100	7.7%
Street Light Districts Fund	292	296	300	300	300	300	300	0.1%
Stormwater Fund	15,752	16,293	18,700	16,900	18,500	18,500	18,500	5.9%
TOTAL CHARGES BY FUND	\$ 286,743	\$ 297,026	\$ 328,700	\$ 296,900	\$ 312,900	\$ 312,900	\$ 312,900	100.0%

Budget Notes:

Expenditures:

- 9 The Budget provides a 4.0% salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

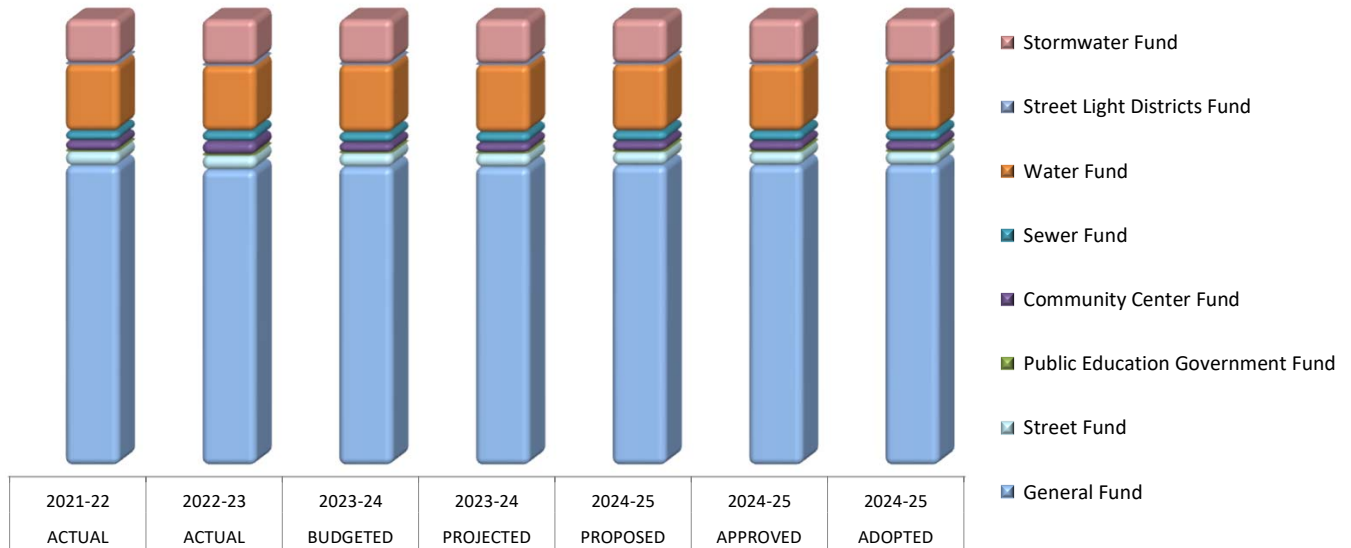
Human Resources Department

The Human Resources Department provides responsive employment and personnel services to the City's managers and employees as well as providing information and assistance to external customers and job applicants. The Department is responsible for a full range of comprehensive human resource services and programs to enhance the efficiency and effectiveness of the organization.

The Human Resource Department costs are allocated based on City-wide FTE allocations as authorized by Council Resolution.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	408,862	390,591	446,500	432,300	458,100	458,100	458,100	2.6%
6 TOTAL RESOURCES	408,862	390,591	446,500	432,300	458,100	458,100	458,100	2.6%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Administrative Support	82,124	85,518	89,300	88,900	92,600	92,600	92,600	3.7%
11 Human Resources Director	167,136	146,075	150,600	151,400	158,100	158,100	158,100	5.0%
12 Cell Phone Stipend	1,275	1,800	1,800	1,800	1,800	1,800	1,800	0.0%
13 Wellness Program	1,063	1,083	1,000	1,000	1,000	1,000	1,000	0.0%
14 Payroll Taxes	3,868	3,634	5,300	4,800	5,500	5,500	5,500	3.8%
15 Retirement	75,932	68,034	96,500	86,200	100,700	100,700	100,700	4.4%
16 Insurance Benefits	42,462	49,400	54,300	51,600	55,200	55,200	55,200	1.7%
17 Workers Compensation	315	286	400	300	300	300	300	-25.0%
18 Total Personnel Services	374,175	355,830	399,200	386,000	415,200	415,200	415,200	4.0%
19 Materials & Services:								
20 Safety & Wellness	11,163	7,466	9,400	9,400	9,400	9,400	9,400	0.0%
21 Meetings, Travel & Training	5,208	3,944	6,000	5,000	6,000	6,000	6,000	0.0%
22 Labor Attorney -- City-wide	6,705	10,483	20,000	20,000	20,000	20,000	20,000	0.0%
23 Contractual Services	10,504	10,994	10,000	10,000	5,000	5,000	5,000	-50.0%
24 Medical Testing	1,107	1,874	1,900	1,900	2,500	2,500	2,500	31.6%
25 Total Materials & Services	34,687	34,761	47,300	46,300	42,900	42,900	42,900	-9.3%
26 Total Expenditures:	408,862	390,591	446,500	432,300	458,100	458,100	458,100	2.6%
27 Fund Balance:								
28 Committed for Operations	-	-	-	-	-	-	-	-
29 Total Fund Balance	-	-	-	-	-	-	-	-
30 TOTAL REQUIREMENTS	\$ 408,862	\$ 390,591	\$ 446,500	\$ 432,300	\$ 458,100	\$ 458,100	\$ 458,100	2.6%

Human Resources Department



SUMMARY OF HUMAN RESOURCES DEPARTMENT CHARGES BY FUND

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	FTE
General Fund	\$ 274,388	\$ 258,555	\$ 297,100	\$ 288,700	\$ 307,800	\$ 307,800	\$ 307,800	67.2%
Street Fund	13,447	12,875	14,200	13,800	14,200	14,200	14,200	3.1%
Public Education Government Fund	411	387	400	400	500	500	500	0.1%
Community Center Fund	9,444	11,713	9,800	9,500	10,100	10,100	10,100	2.2%
Sewer Fund	8,623	9,002	10,200	10,000	10,500	10,500	10,500	2.3%
Water Fund	61,283	57,403	67,600	65,700	68,700	68,700	68,700	15.0%
Street Light Districts Fund	821	774	900	900	900	900	900	0.2%
Stormwater Fund	40,445	39,882	44,500	43,300	45,400	45,400	45,400	9.9%
TOTAL CHARGES BY FUND	\$ 408,862	\$ 390,591	\$ 444,700	\$ 432,300	\$ 458,100	\$ 458,100	\$ 458,100	100.0%

Budget Notes:

Expenditures:

9 The Budget provides a 4.0% all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

21 Includes \$1,800 for association memberships with LCOG/LGPS.

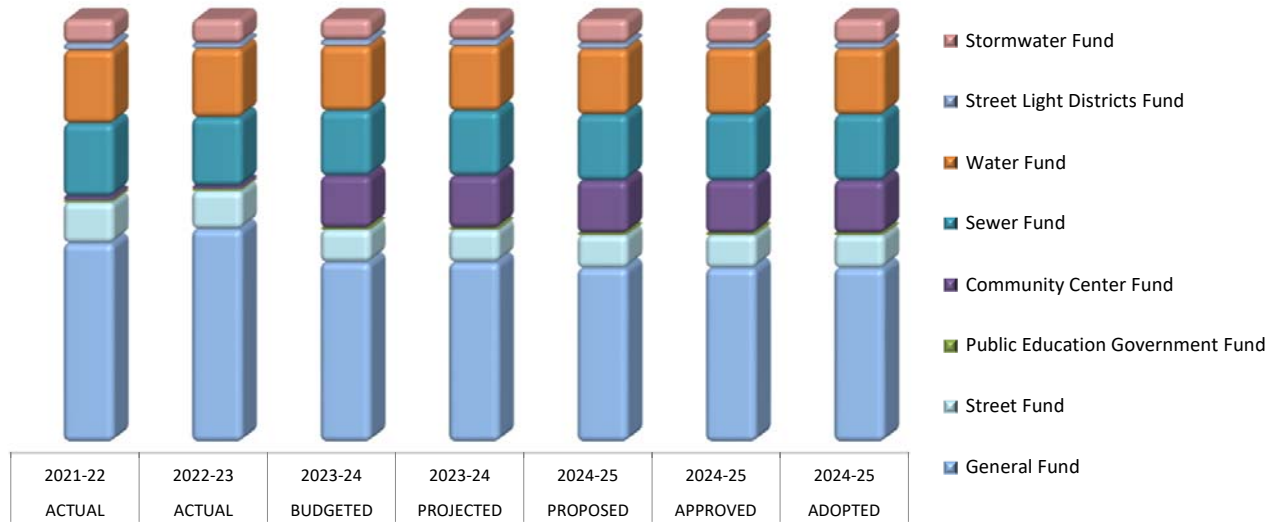
23 Includes FSA and services related to Salary Survey and Internal Equity Review.

Finance - Non-Departmental

The financial operations of the City are planned and directed by the Finance Department. It establishes and sustains controls over the City's financial activities, and provides accurate, timely financial information to Council and Management. Costs are allocated based on a blend of revenues and expenditures city-wide. The Allocation methodology is authorized by Council Resolution.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	493,057	486,316	656,700	648,900	694,900	694,900	694,900	5.8%
6 TOTAL RESOURCES	493,057	486,316	656,700	648,900	694,900	694,900	694,900	5.8%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Administrative Support	147,926	127,112	183,100	183,200	193,900	193,900	193,900	5.9%
11 Finance Director	136,284	150,703	161,200	161,600	174,300	174,300	174,300	8.1%
12 Overtime	168	1,540	2,000	1,500	2,000	2,000	2,000	0.0%
13 Cell Phone Stipend	-	675	900	1,500	1,800	1,800	1,800	100.0%
14 Wellness	1,517	1,535	2,000	1,600	2,000	2,000	2,000	0.0%
15 Payroll Taxes	4,383	4,315	7,600	6,900	8,100	8,100	8,100	6.6%
16 Retirement	73,388	72,768	112,500	111,300	120,100	120,100	120,100	6.8%
17 Insurance Benefits	86,204	79,700	108,500	103,100	110,300	110,300	110,300	1.7%
18 Workers Compensation	466	430	800	600	600	600	600	-25.0%
19 Total Personnel Services	450,336	438,778	578,600	571,300	613,100	613,100	613,100	6.0%
20 Materials & Services:								
21 Meetings, Travel & Training	1,572	3,986	4,000	3,500	4,000	4,000	4,000	0.0%
22 Audit Fees & Contractual Services	41,149	43,552	74,100	74,100	77,800	77,800	77,800	5.0%
23 Total Materials & Services	42,721	47,538	78,100	77,600	81,800	81,800	81,800	4.7%
24 Total Expenditures:	493,057	486,316	656,700	648,900	694,900	694,900	694,900	5.8%
25 Fund Balance:								
26 Committed for Operations	-	-	-	-	-	-	-	
27 Total Fund Balance	-	-	-	-	-	-	-	
28 TOTAL REQUIREMENTS	\$ 493,057	\$ 486,316	\$ 656,700	\$ 648,900	\$ 694,900	\$ 694,900	\$ 694,900	5.8%

Finance - Non-Departmental



SUMMARY OF FINANCE NON-DEPARTMENTAL CHARGES BY FUND

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	Average Revenue/ Expense
General Fund	\$ 231,670	\$ 244,676	\$ 278,000	\$ 275,700	\$ 285,600	\$ 285,600	\$ 285,600	41.1%
Street Fund	47,800	44,243	50,400	50,000	54,900	54,900	54,900	7.9%
Public Education Government Fund	2,444	2,392	2,600	2,600	2,100	2,100	2,100	0.3%
Community Center Fund	4,399	2,943	80,500	79,800	86,900	86,900	86,900	12.5%
Sewer Fund	84,848	78,738	100,100	99,300	107,700	107,700	107,700	15.5%
Water Fund	84,848	78,738	100,100	99,300	107,700	107,700	107,700	15.5%
Street Light Districts Fund	8,407	6,347	9,800	9,800	9,700	9,700	9,700	1.4%
Stormwater Fund	28,641	28,239	32,700	32,400	40,300	40,300	40,300	5.8%
TOTAL CHARGES BY FUND	\$ 493,057	\$ 486,316	\$ 654,200	\$ 648,900	\$ 694,900	\$ 694,900	\$ 694,900	100.00%

Budget Notes:

Expenditures:

- 9 The Budget provides a 4.0% wage and salary increase for all non-represented. In addition step increases for those eligible as provided for in the City Personnel Policies.
 - 10 During Fiscal year 2022-23 the Administrative Specialist position was added back mid year, the increase in 2023-24 is the annualized cost of the position.
- For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.
- 22 Audit fees and contractual services includes the annual financial audit, and an actuarial analysis of the City's post employment benefit offerings as required by Government Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits other than Pensions.

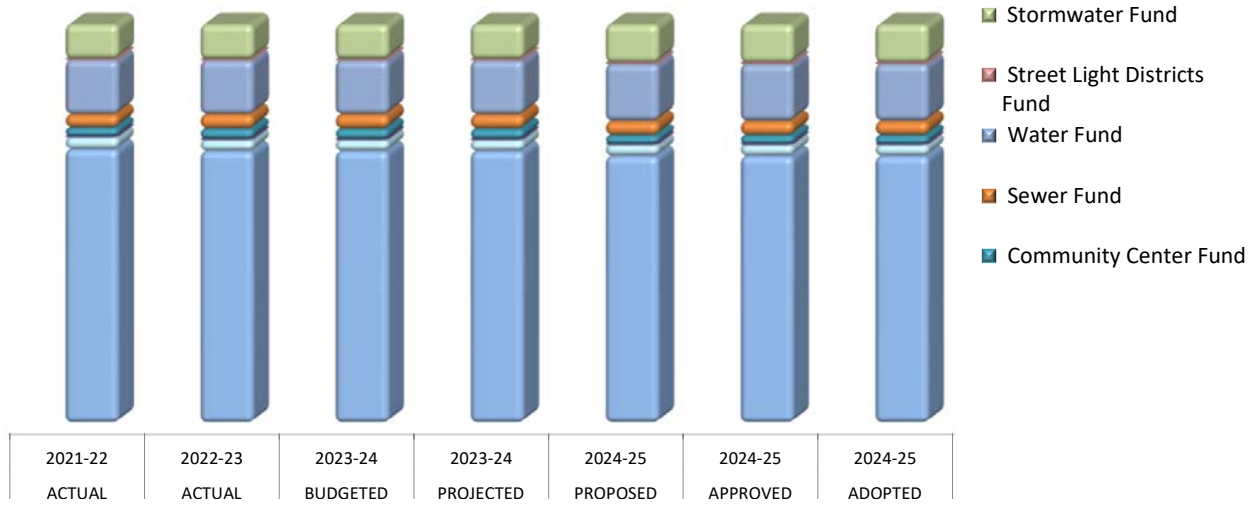
Finance - Information Systems

The Information Technology Division supports the City's software, hardware, telecommunication, network, and security systems needs.

Costs are allocated based on FTE allocations charged to each operating fund except software and hardware costs are based on dollars expended by fund as authorized by Council Resolution.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ 30,436	\$ -	\$ 68,700	\$ -	\$ -	\$ -	
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	595,952	687,011	707,200	620,100	779,700	779,700	779,700	10.3%
6 Intergovernmental:								
7 Intergovernmental IT Agreements	30,436	38,256	27,000	30,000	35,000	35,000	35,000	29.6%
8 TOTAL RESOURCES	626,388	755,703	734,200	718,800	814,700	814,700	814,700	11.0%
9 REQUIREMENTS:								
10 Expenditures:								
11 Personnel Services:								
12 Network Support	184,680	181,441	186,300	196,100	190,900	190,900	190,900	2.5%
13 Overtime	1,165	486	1,000	-	-	-	-	-100.0%
14 Cell Phone Stipend	1,800	1,800	1,800	1,800	1,800	1,800	1,800	0.0%
15 Wellness	113	110	1,000	500	1,000	1,000	1,000	0.0%
16 Payroll Taxes	3,568	2,787	4,100	4,000	4,100	4,100	4,100	0.0%
17 Retirement	45,352	46,710	61,300	61,500	62,700	62,700	62,700	2.3%
18 Insurance Benefits	51,483	49,400	54,300	51,600	55,200	55,200	55,200	1.7%
19 Workers Compensation	313	282	400	400	400	400	400	0.0%
20 Total Personnel Services	288,474	283,016	310,200	315,900	316,100	316,100	316,100	1.9%
21 Materials & Services:								
22 Materials & Supplies	-	1,204	4,000	4,000	4,000	4,000	4,000	0.0%
23 Travel & Training	1,597	1,225	2,000	2,100	2,000	2,000	2,000	0.0%
24 Contractual Services	3,201	22,546	16,000	15,000	16,000	16,000	16,000	0.0%
25 Telephone	18,742	20,506	21,000	20,000	21,000	21,000	21,000	0.0%
26 Insurance - Auto	-	-	-	800	1,000	1,000	1,000	
27 Computer Software & Maintenance	195,983	209,580	220,000	220,000	295,000	295,000	295,000	34.1%
28 Office Equipment Maintenance	17,300	25,241	26,000	26,000	26,000	26,000	26,000	0.0%
29 Total Materials & Services	236,823	280,302	289,000	287,900	365,000	365,000	365,000	26.3%
30 Capital Outlay:								
31 Computer Hardware	70,655	123,693	135,000	115,000	133,600	133,600	133,600	-1.0%
32 Total Expenditures:	595,952	687,011	734,200	718,800	814,700	814,700	814,700	11.0%
33 Fund Balance:								
34 Committed for Operations	30,436	68,692	-	-	-	-	-	
35 Total Fund Balance	30,436	68,692	-	-	-	-	-	
36 TOTAL REQUIREMENTS	\$ 626,388	\$ 755,703	\$ 734,200	\$ 718,800	\$ 814,700	\$ 814,700	\$ 814,700	11.0%

Finance - Information Systems



SUMMARY OF FINANCE - INFORMATION SYSTEM CHARGES BY FUND

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	Allocation
General Fund	\$ 409,339	\$ 468,592	\$ 499,700	\$ 422,800	\$ 522,300	\$ 522,300	\$ 522,300	67.0%
Street Fund	19,093	20,655	22,000	18,600	23,400	23,400	23,400	3.0%
PEG Fund	605	676	700	600	800	800	800	0.1%
Community Center Fund	12,527	17,180	18,300	15,500	16,400	16,400	16,400	2.1%
Sewer Fund	19,698	24,708	26,400	22,300	27,300	27,300	27,300	3.5%
Water Fund	81,643	93,429	99,700	84,400	112,300	112,300	112,300	14.4%
Street Light Districts Fund	1,210	1,351	1,500	1,300	1,600	1,600	1,600	0.2%
Stormwater Fund	51,837	60,420	64,500	54,600	75,600	75,600	75,600	9.7%
TOTAL CHARGES BY FUND	\$ 595,952	\$ 687,011	\$ 732,800	\$ 620,100	\$ 779,700	\$ 779,700	\$ 779,700	100.0%

Budget Notes:

Expenditures:

- 11 The Budget provides a 4.0% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.
For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.
- 27 The increase in Computer Software is associated with moving the email to the cloud annual increases in software maintenance agreements for existing software packages.
- 31 The City will be updating access points, backup space, the phone and email system while continuing to replace desktop computers.

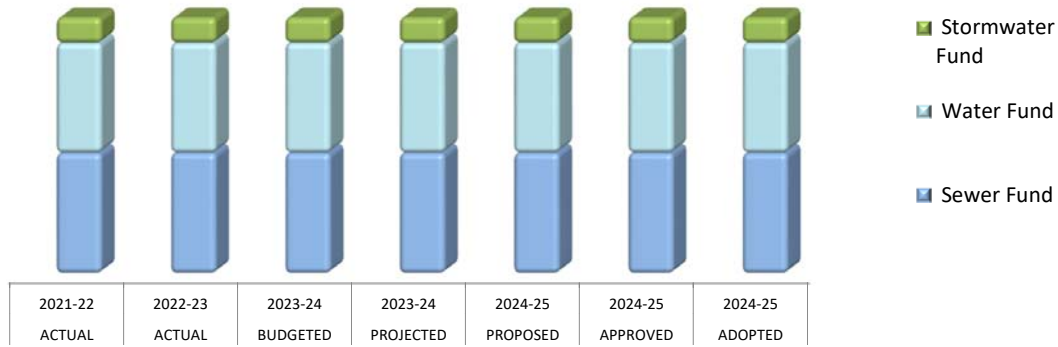
Finance - Utility Billing

Utility Billing operates and maintains the billing function for the City's water, sewer, and stormwater utilities. The City bills active accounts bi-monthly, billing one-half of the City one month and alternating billing the other half of the City the following month. Emphasis is on excellence in customer service by addressing needs and concerns with a caring attitude on a consistent basis.

Costs are allocated based on effort expended in managing the separate elements of the utility accounts; 47% sewer, 43% water and 10% stormwater. Allocation of costs is authorized by Council Resolution.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 5,958	\$ 3,668	\$ -	\$ 3,700	\$ -	\$ -	\$ -	
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	405,280	468,657	508,300	463,600	516,300	516,300	516,300	1.6%
6 TOTAL RESOURCES	411,238	472,325	508,300	467,300	516,300	516,300	516,300	1.6%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Administrative Support	138,200	157,226	173,800	153,500	173,700	173,700	173,700	-0.1%
11 Overtime	1,509	6,527	2,000	5,000	2,000	2,000	2,000	0.0%
12 Wellness	933	558	1,500	100	1,500	1,500	1,500	0.0%
13 Payroll Taxes	2,132	2,557	3,800	3,200	3,700	3,700	3,700	-2.6%
14 Retirement	36,181	39,011	56,900	42,900	56,700	56,700	56,700	-0.4%
15 Insurance Benefits	58,156	73,999	81,400	77,400	82,800	82,800	82,800	1.7%
16 Workers Compensation	491	471	800	600	600	600	600	-25.0%
17 Total Personnel Services	237,602	280,349	320,200	282,700	321,000	321,000	321,000	0.2%
18 Materials & Services:								
19 Postage & Printing	52,557	60,287	62,000	60,000	63,000	63,000	63,000	1.6%
20 Contractual Services	117,356	127,963	123,600	123,600	129,800	129,800	129,800	5.0%
21 Meetings, Travel & Training	55	58	2,500	1,000	2,500	2,500	2,500	0.0%
22 Total Materials & Services	169,968	188,308	188,100	184,600	195,300	195,300	195,300	3.8%
23 Total Expenditures	407,570	468,657	508,300	467,300	516,300	516,300	516,300	1.6%
24 Fund Balance:								
25 Committed for Operations	3,668	3,668	-	-	-	-	-	
26 Total Fund Balance	3,668	3,668	-	-	-	-	-	
27 TOTAL REQUIREMENTS	\$ 411,238	\$ 472,325	\$ 508,300	\$ 467,300	\$ 516,300	\$ 516,300	\$ 516,300	1.6%

Finance - Utility Billing



SUMMARY OF FINANCE - UTILITY BILLING CHARGES BY FUND

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	Utility Account Allocation
Sewer Fund	\$ 190,447	\$ 220,293	\$ 238,300	\$ 217,900	\$ 242,700	\$ 242,700	\$ 242,700	47%
Water Fund	174,256	201,479	218,000	199,400	222,000	222,000	222,000	43%
Stormwater Fund	40,577	46,885	50,700	46,300	51,600	51,600	51,600	10%
TOTAL CHARGES BY FUND	\$ 405,280	\$ 468,657	\$ 507,000	\$ 463,600	\$ 516,300	\$ 516,300	\$ 516,300	100%

Budget Notes:

The Utility Billing function was previously budgeted proportionately to the Sewer, Water and Stormwater funds. These costs have been compiled and moved to the Administrative Services Fund to better track the costs of utility billing.

Expenditures:

9 The Budget provides a 4.0% salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

20 Contractual services are primarily for credit card fee charges. The COVID-19 pandemic has resulted in a significant increase in credit card type payments.

Public Works - Non-Departmental

The Public Works Department is responsible for providing efficient and sound infrastructure, facilities, and services regarding the City's transportation, water, wastewater, stormwater, parks and building and property management. These services are required year round and are fundamental in supporting the quality of life enjoyed by residents, businesses and visitors. The Public Works - Non Departmental cost center tracks costs shared by all Public Works funds and includes those staff costs for services provided to multiple funds.

Staff costs are allocated based on effort expended in managing and supporting each Public Works Division. Allocation of costs is authorized by Council Resolution.

	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	633,708	621,737	730,200	700,500	753,200	753,200	753,200	3.1%
6 TOTAL RESOURCES	633,708	621,737	730,200	700,500	753,200	753,200	753,200	3.1%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Public Works Director	140,272	146,091	150,600	151,400	158,100	158,100	158,100	5.0%
11 Municipal Utility Workers	179,378	188,548	196,600	195,400	204,200	204,200	204,200	3.9%
12 Administrative Support	15,448	27,989	56,900	44,500	59,700	59,700	59,700	4.9%
13 Overtime	-	-	-	100	500	500	500	
14 Cell Phone and Clothing Stipend	2,600	2,600	2,600	2,600	2,600	2,600	2,600	0.0%
15 Wellness	487	709	2,000	1,300	2,000	2,000	2,000	0.0%
16 Payroll Taxes	5,193	5,649	8,900	7,900	9,300	9,300	9,300	4.5%
17 Retirement	83,076	86,569	118,500	113,600	123,400	123,400	123,400	4.1%
18 Insurance Benefits	83,489	80,200	108,500	103,100	116,100	116,100	116,100	7.0%
19 Workers Compensation	3,911	3,406	6,600	3,200	5,000	5,000	5,000	-24.2%
20 Total Personnel Services	513,854	541,761	651,200	623,100	680,900	680,900	680,900	4.6%
21 Materials & Services:								
22 Shop Operations and Supplies	28,581	26,352	14,000	14,000	14,000	14,000	14,000	0.0%
23 Meetings, Travel & Training	25	-	500	-	500	500	500	0.0%
24 Labor Attorney	38,828	6,729	1,000	3,000	1,000	1,000	1,000	0.0%
25 Janitorial Services	7,035	6,462	7,500	6,500	7,000	7,000	7,000	-6.7%
26 Shop Utilities	11,084	11,809	11,000	12,000	14,000	14,000	14,000	27.3%
27 Telephone, Telemetry & Fire Alarm	1,576	2,025	1,000	1,800	2,000	2,000	2,000	100.0%
28 Insurance - Auto	16,652	17,391	25,800	22,100	28,600	28,600	28,600	10.9%
29 Medical Testing	-	45	200	-	200	200	200	0.0%
30 Total Materials & Services	103,781	70,813	61,000	59,400	67,300	67,300	67,300	10.3%
31 Capital Outlay:								
32 Shop Improvements	16,073	9,163	18,000	18,000	5,000	5,000	5,000	-72.2%
33 Total Expenditures	633,708	621,737	730,200	700,500	753,200	753,200	753,200	3.1%
34 Fund Balance:								
35 Committed for Operations	-	-	-	-	-	-	-	
36 Total Fund Balance	-	-	-	-	-	-	-	
37 TOTAL REQUIREMENTS	\$ 633,708	\$ 621,737	\$ 730,200	\$ 700,500	\$ 753,200	\$ 753,200	\$ 753,200	3.1%

Public Works - Non-Departmental



SUMMARY OF PUBLIC WORKS - NON DEPARTMENTAL CHARGES BY FUND

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	Allocation
General Fund Parks	\$ 24,975	\$ 24,144	\$ 28,400	\$ 27,200	\$ 29,300	\$ 29,300	\$ 29,300	3.9%
Street Fund	217,932	213,921	250,100	241,000	259,100	259,100	259,100	34.4%
Sewer Fund	22,153	21,804	25,400	24,600	26,400	26,400	26,400	3.5%
Water Fund	198,903	195,205	228,300	220,000	236,500	236,500	236,500	31.4%
Street Light Districts Fund	20,260	19,932	23,300	22,400	24,100	24,100	24,100	3.2%
Stormwater Fund	149,485	146,731	171,600	165,300	177,800	177,800	177,800	23.6%
TOTAL CHARGES BY FUND	\$ 633,708	\$ 621,737	\$ 727,100	\$ 700,500	\$ 753,200	\$ 753,200	\$ 753,200	100.0%

Budget Notes:

Expenditures:

Personnel Services:

- 9 The Budget provides a 4.0% salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

Capital Outlay

- 32 Minor remodel of upstairs bathroom

Public Works - Civic Center Facilities

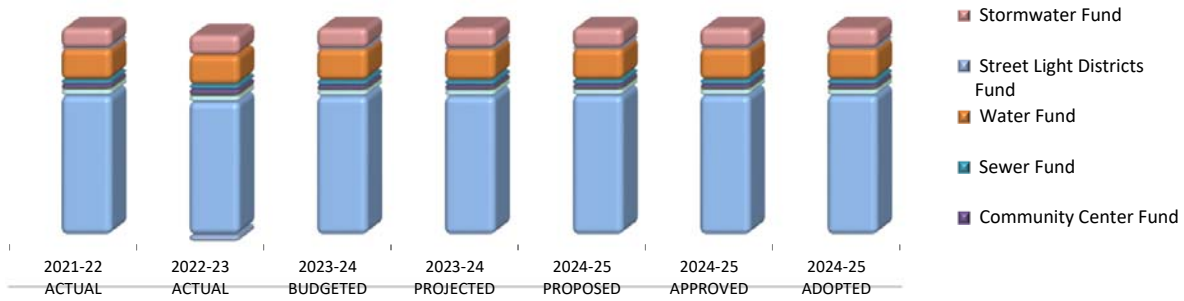
The Civic Center Facility Fund accounts for operations and maintenance of the Civic Center. Facility Maintenance staff will continue to maintain the facility at a level that allows maximum efficiency of all staff. The Facility Maintenance staff will continue refining the programming of the HVAC units for the changing seasons as well as the lighting system in an efficient manner. General and preventive maintenance of the 68,000 sq. ft. building and 4.5 acres of exterior grounds will continue to be addressed throughout the year.

Costs are allocated based on FTE allocations charged to each operating fund as authorized by Council Resolution.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:								
3 Restricted for Civic Center Improvements	\$ 294,702	\$ 544,530	\$ 544,500	\$ 528,300	\$ 585,800	\$ 585,800	\$ 585,800	7.6%
4 Unrestricted	-	-	-	-	-	-	-	-
5 Total Beginning Balances	294,702	544,530	544,500	528,300	585,800	585,800	585,800	7.6%
6 Revenues:								
7 Charges for Services:								
8 Administrative Service Charges	604,993	415,787	709,900	732,700	494,900	494,900	494,900	-30.3%
9 TOTAL RESOURCES	899,695	960,317	1,254,400	1,261,000	1,080,700	1,080,700	1,080,700	-13.8%
10 REQUIREMENTS:								
11 Expenditures:								
12 Personnel Services:								
13 Municipal Utility Worker	8,125	8,711	9,300	9,300	9,800	9,800	9,800	5.4%
14 Facility Maintenance Technician	60,714	65,202	69,600	69,400	72,700	72,700	72,700	4.5%
15 Overtime	-	258	600	800	600	600	600	0.0%
16 Clothing Allowance	530	530	500	500	500	500	500	0.0%
17 Wellness	474	518	600	600	600	600	600	0.0%
18 Payroll Taxes	1,074	1,182	1,800	1,700	1,900	1,900	1,900	5.6%
19 Retirement	18,996	20,339	26,100	26,100	27,200	27,200	27,200	4.2%
20 Insurance Benefits	25,123	27,200	29,900	28,400	31,900	31,900	31,900	6.7%
21 Workers Compensation	613	541	1,200	600	700	700	700	-41.7%
22 Total Personnel Services	115,649	124,481	139,600	137,400	145,900	145,900	145,900	4.5%
23 Materials & Services:								
24 Contractual Services	9,281	7,213	16,000	16,000	16,000	16,000	16,000	0.0%
25 Janitorial Services	80,139	84,800	80,000	84,000	85,000	85,000	85,000	6.3%
26 Utilities	104,393	125,492	110,000	120,000	140,000	140,000	140,000	27.3%
27 Equipment Maintenance & Replacement	18,539	31,810	24,000	20,000	24,000	24,000	24,000	0.0%
28 Maintenance Supplies	3,329	2,590	7,000	3,000	7,000	7,000	7,000	0.0%
29 Janitorial Supplies	5,166	4,971	7,800	7,800	7,800	7,800	7,800	0.0%
30 Medical Testing	-	-	-	-	-	-	-	-
31 Total Materials & Services	220,847	256,876	244,800	250,800	279,800	279,800	279,800	14.3%
32 Capital Outlay:								
33 Civic Center Improvements	18,669	50,630	287,000	287,000	-	-	-	-100.0%
34 Total Expenditures	355,165	431,987	671,400	675,200	425,700	425,700	425,700	-36.6%
35 Other Requirements:								
36 Contingency:								
37 Operating Contingency	-	-	2,000	-	5,000	5,000	5,000	150.0%
38 Civic Center Improvements	-	-	554,000	-	650,000	650,000	650,000	17.3%
39 Total Contingency	-	-	556,000	-	655,000	655,000	655,000	17.8%

Public Works - Civic Center Facilities

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
40 Fund Balance:								
41 Committed for Civic Center Improvements	544,530	528,330	27,000	585,800	-	-	-	-100%
42 Committed for Operations	-	-	-	-	-	-	-	
43 Total Fund Balance	544,530	528,330	27,000	585,800	-	-	-	-100%
44 TOTAL REQUIREMENTS	\$899,695	\$ 960,317	\$1,254,400	\$1,261,000	#####	\$ 1,080,700	#####	-14%



PUBLIC WORKS - SUMMARY OF FACILITY MAINTENANCE CHARGES BY FUND

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	FTE
General Fund	\$ 405,836	\$ 285,836	\$ 486,500	\$ 489,300	\$ 332,600	\$ 332,600	\$ 332,600	67.2%
Street Fund	19,978	14,243	23,300	23,500	15,300	15,300	15,300	3.1%
PEG Fund	620	440	700	800	500	500	500	0.1%
Community Center Fund	13,898	12,925	16,000	16,100	10,900	10,900	10,900	2.2%
Sewer Fund	12,657	9,935	16,800	16,800	11,400	11,400	11,400	2.3%
Water Fund	90,830	63,480	110,700	111,400	74,200	74,200	74,200	15.0%
Street Light Districts Fund	1,241	(15,121)	1,500	1,500	1,000	1,000	1,000	0.2%
Stormwater Fund	59,933	44,049	72,800	73,300	49,000	49,000	49,000	9.9%
TOTAL CHARGES BY FUND	\$ 604,993	\$ 415,787	\$ 728,300	\$ 732,700	\$ 494,900	\$ 494,900	\$ 494,900	100.0%

Budget Notes:

Expenditures:

Personnel Services:

12 The Budget provides a 4.0% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

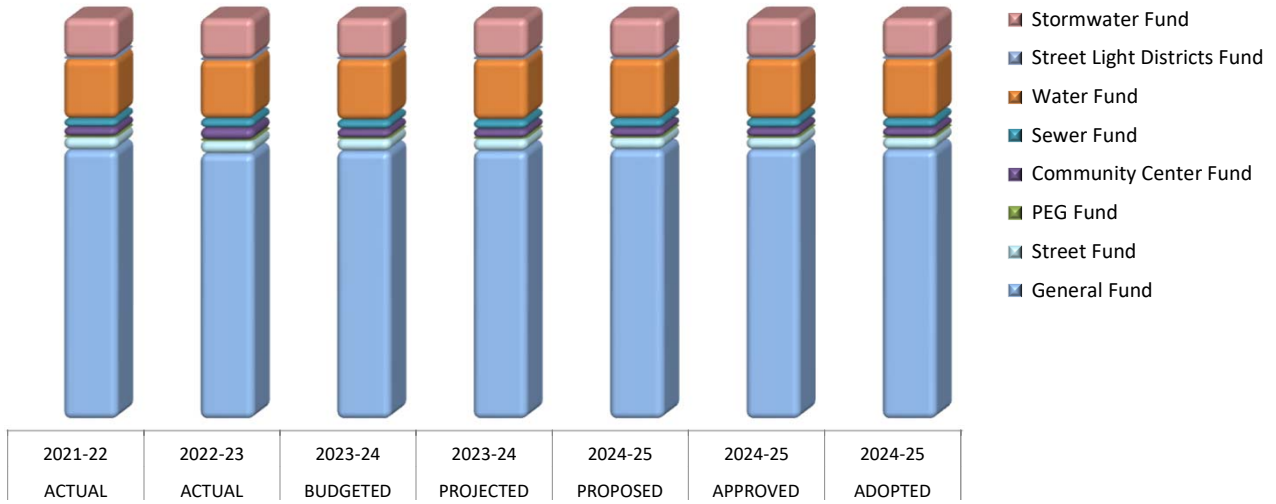
For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

General Administration

General Administration tracks City-Wide shared costs. Costs are charged to each operating fund based on the full-time equivalents (FTE) of that fund as authorized in Council Resolution.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 56,756	\$ 60,487	\$ 30,000	\$ 87,300	\$ 137,600	\$ 137,600	\$ 137,600	358.7%
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	328,078	347,537	514,400	382,200	553,600	553,600	553,600	7.6%
6 Intergovernmental:								
7 Grants	-	-	-	15,900	-	-	-	
8 Miscellaneous:								
9 Interest	-	23,393	3,000	27,000	21,000	21,000	21,000	600.0%
10 Miscellaneous	2,593	3,413	-	7,400	3,000	3,000	3,000	
11 Total Miscellaneous	2,593	26,806	3,000	34,400	24,000	24,000	24,000	700.0%
12 TOTAL RESOURCES	387,427	434,830	547,400	519,800	715,200	715,200	715,200	30.7%
13 REQUIREMENTS:								
14 Expenditures:								
15 Materials & Services:								
16 Office Materials & Supplies	23,856	32,985	31,500	31,500	32,000	32,000	32,000	1.6%
17 Postage & Printing	22,219	18,352	29,500	29,500	30,500	30,500	30,500	3.4%
18 Association Memberships	61,592	64,346	69,300	69,300	72,000	72,000	72,000	3.9%
19 Tuition Reimbursement	-	-	6,000	1,000	6,000	6,000	6,000	0.0%
20 City Council Expenses	8,568	15,938	14,000	13,000	14,000	14,000	14,000	0.0%
21 Committee Meeting Expense	1,594	1,015	1,000	1,000	1,000	1,000	1,000	0.0%
22 Public Notices	324	1,060	1,000	1,000	1,000	1,000	1,000	0.0%
23 Contractual Services	700	754	1,000	900	1,000	1,000	1,000	0.0%
24 Liability Insurance	207,980	213,085	245,500	235,000	258,500	258,500	258,500	5.3%
25 Miscellaneous Expense	107	1	500	-	-	-	-	-100.0%
26 Total Materials & Services	326,940	347,536	399,300	382,200	416,000	416,000	416,000	4.2%
27 Total Expenditures	326,940	347,536	399,300	382,200	416,000	416,000	416,000	4.2%
28 Other Requirements:								
29 Contingency:								
30 Liability Retro Plan	-	-	115,100	-	137,600	137,600	137,600	19.5%
31 Fund Balance:								
32 Committed for Operations	60,487	87,294	33,000	137,600	161,600	161,600	161,600	389.7%
33 TOTAL REQUIREMENTS	\$ 387,427	\$434,830	\$ 547,400	\$ 519,800	\$ 715,200	\$ 715,200	\$ 715,200	30.7%

General Administration



SUMMARY OF CITY-WIDE ADMINISTRATIVE CHARGES BY FUND

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	FTE
General Fund	\$ 220,200	\$ 230,069	\$ 343,700	\$ 255,300	\$ 372,000	\$ 372,000	\$ 372,000	67.2%
Street Fund	10,828	11,503	16,500	12,300	17,200	17,200	17,200	3.1%
PEG Fund	323	369	500	400	600	600	600	0.1%
Community Center Fund	7,515	10,397	11,300	8,400	12,200	12,200	12,200	2.2%
Sewer Fund	6,869	7,964	11,800	8,800	12,700	12,700	12,700	2.3%
Water Fund	49,212	51,102	78,200	58,100	83,000	83,000	83,000	15.0%
Street Light Districts Fund	646	664	1,000	700	1,100	1,100	1,100	0.2%
Stormwater Fund	32,485	35,469	51,400	38,200	54,800	54,800	54,800	9.9%
TOTAL CHARGES BY FUND	\$ 328,078	\$ 347,537	\$ 514,400	\$ 382,200	\$ 553,600	\$ 553,600	\$ 553,600	100.0%

General Administration

Budget Notes:

Expenditures:

- 18 Association Memberships includes: League of Oregon Cities \$33,600, Mid-Willamette Valley Council of Governments \$25,000, SEDCOR \$4,800, Oregon Procurement Network \$2,000, Oregon Government Ethics Division \$1,500 and local newspaper subscriptions.
- 19 These costs were previously accounted for at the departmental level. The City will reimburse up to one half of the per-unit cost of tuition up to the hourly tuition cost for an undergraduate degree course at Western Oregon University. Reimbursement is contingent upon the availability of funds that have been budgeted for this purpose.
- 20 Funding provides for 7 council members to attend the fall League of Oregon Cities conference and the Mayor to attend the annual Mayor's Association Conference.
- 23 Contractual Services include the ASCAP and BMI licenses. American Society of Composers, Authors & Publishers (ASCAP) licenses the right to perform songs and musical works created and owned by publishers who are ASCAP members. Broadcast Music, Inc. (BMI), a global leader in rights management, collects license fees from businesses that use music, which it distributes as royalties to songwriters, composers & music publishers. Licenses apply to the City's on-hold telephone music and Amphitheater performances.
- 24 The City's Liability Insurance is expected to increase 10% from the prior year. Premiums cover, Property, General and Auto liability. The City participates in a "Retro Plan" agreement on its General and Auto liability insurance premiums. Under this plan, premium contributions are 75% of the base premium amount with a maximum exposure of 112.5%. Because of the City's good claims loss experience it saves money by participating in this plan, although it does assume additional risk. Auto insurance premiums are paid from the Police Operating budget, planning budget, Information Technology and Public Works budgets. FY24-25 projections expect premium rates to increase 10% over FY23-24. Liability insurance includes insuring art pieces included as part of the City's Art Walk Program. The premium is estimated at \$750 annually. The deductibles are based on the value. If the value of the art is \$7,500 or under, the City's deductible is \$2,500. If the value is over \$7,500, the deductible is \$5,000. Deductibles will be paid from General Fund resources.
- 30 As explained in the Liability Insurance line item, the City's risk exposure for participating in the "Retro Plan" equates to 37.5% of the premiums paid on General and Auto liability. Premiums paid on property and auto damage are not part of the "Retro Plan". In addition this contingency includes a provision for claims from prior years that are not yet resolved.

Public Works Street Fund

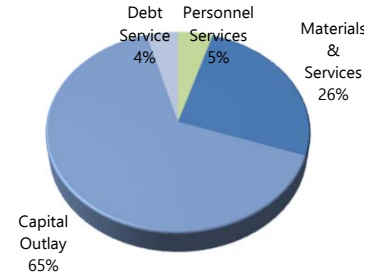
The Street Fund is managed by the Public Works Department to provide quality streets, lighting, traffic signals, sidewalks, and bike paths. The primary source of revenue is State Fuel Taxes, which are apportioned by the State based on population. Fuel tax revenues are restricted by constitutional limits and are to be used for street maintenance and improvements (Const. IX § 3). The Street Fund's share of drainage system maintenance and repair costs is an annual assessment of Stormwater fees. The City currently contracts striping services with Marion County. Traffic Signal System operation and maintenance is contracted with the City of Salem.

Accomplishments for FY23-24

- Installed Rapid Flashing Beacon on Chemawa Road NE.
- Updated ADA ramps on Cherry Avenue.
- Resurfaced Cherry Avenue from Greenwood to the south City limits.
- Installed solar speed displays on Alder Drive NE.
- Updated ADA ramps at Manbrin and Toni.
- Constructed Speed Table on Cummmings Lane N.

Goals for FY24-25

- Continue annual resurfacing of various City streets which includes ADA ramp updates.
- Provide continued neighborhood ADA ramp upgrades.
- Install a Rapid Flashing Beacon at Lockhaven and McClure.
- Continue street sign replacement program.



	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:								
3 Unrestricted Beginning Balance	\$ 1,033,392	\$ 2,014,143	\$ 2,100,000	\$ 2,485,700	\$ 2,012,700	\$ 2,012,700	\$ 2,012,700	-4.2%
4 Bike Safety Donations	-	1,038	-	600	-	-	-	
5 Total Beginning Balances	1,033,392	2,015,181	2,100,000	2,486,300	2,012,700	2,012,700	2,012,700	-4.2%
6 Revenues:								
7 Taxes & Assessments:								
8 Assessments	307	700	-	1,000	-	-	-	
9 Licenses & Fees:								
10 Planning Construction Fees	12,780	17,154	9,100	7,500	10,000	10,000	10,000	9.9%
11 Driveway Permit Fees	4,204	3,372	5,000	5,000	5,000	5,000	5,000	0.0%
12 Total Licenses & Fees	16,984	20,526	14,100	12,500	15,000	15,000	15,000	6.4%
13 Intergovernmental:								
14 State Fuel Tax	3,132,181	3,107,245	3,145,000	3,072,000	3,100,000	3,100,000	3,100,000	-1.4%
15 Grants	223,036	-	-	79,500	-	-	-	
16 Total Intergovernmental	3,355,217	3,107,245	3,145,000	3,151,500	3,100,000	3,100,000	3,100,000	-1.4%
17 Miscellaneous:								
18 Bike Safety Donations	220	660	500	500	500	500	500	0.0%
19 Interest	7,855	72,385	5,000	83,000	67,000	67,000	67,000	1240.0%
20 Miscellaneous Revenue	15,188	66,146	-	14,200	5,000	5,000	5,000	
21 Total Miscellaneous	23,263	139,191	5,500	97,700	72,500	72,500	72,500	1218.2%
22 TOTAL RESOURCES	4,429,163	5,282,843	5,264,600	5,749,000	5,200,200	5,200,200	5,200,200	-1.2%

Public Works Street Fund

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
23 REQUIREMENTS:								
24 Expenditures:								
25 Personnel Services:								
26 Municipal Utility Workers	51,962	57,501	61,500	61,400	65,200	65,200	65,200	6.0%
27 Code Compliance Officer	9,558	10,654	10,900	11,000	11,500	11,500	11,500	5.5%
28 GIS	3,121	3,348	3,600	3,600	3,900	3,900	3,900	8.3%
29 Overtime	3,458	5,264	6,000	6,000	6,000	6,000	6,000	0.0%
30 Parade Overtime	-	-	2,000	1,000	2,000	2,000	2,000	0.0%
31 Duty Pay	10,440	10,440	10,400	10,400	10,400	10,400	10,400	0.0%
32 Clothing Allowance/Cell Phone Stipenc	515	571	200	200	200	200	200	0.0%
33 Wellness	204	241	700	300	700	700	700	0.0%
34 Payroll Taxes	1,219	1,510	2,000	1,900	2,100	2,100	2,100	5.0%
35 Retirement	21,363	23,640	29,200	29,900	30,700	30,700	30,700	5.1%
36 Insurance Benefits	31,537	29,700	32,700	31,100	33,300	33,300	33,300	1.8%
37 Workers Compensation	1,069	946	1,800	1,000	1,200	1,200	1,200	-33.3%
38 Total Personnel Services	134,446	143,815	161,000	157,800	167,200	167,200	167,200	3.9%
39 Materials & Services:								
40 Helmets	-	1,087	1,500	1,500	1,500	1,500	1,500	0.0%
41 Meetings, Travel & Training	824	838	3,000	1,000	3,000	3,000	3,000	0.0%
42 Public Notices	-	-	500	-	500	500	500	0.0%
43 Administrative Services Charges	390,930	360,896	419,600	400,000	419,400	419,400	419,400	0.0%
44 Contractual Services	70,124	103,953	150,000	150,000	160,000	160,000	160,000	6.7%
45 Parade Traffic Control	1,500	-	2,000	-	2,000	2,000	2,000	0.0%
46 Engineering Services	23,710	43,829	50,000	40,000	50,000	50,000	50,000	0.0%
47 Traffic Engineering SDC Review	-	9,111	5,000	7,500	5,000	5,000	5,000	0.0%
48 Utilities	343	737	300	800	900	900	900	200.0%
49 Telephone	657	775	800	800	800	800	800	0.0%
50 Gasoline/Diesel	3,658	4,427	3,500	4,500	5,000	5,000	5,000	42.9%
51 Equipment Maintenance	458	2,307	5,000	2,500	5,000	5,000	5,000	0.0%
52 Sidewalk Maintenance	289	7,031	5,000	5,000	5,000	5,000	5,000	0.0%
53 Operating Materials and Supplies	18,746	19,172	18,000	18,000	18,000	18,000	18,000	0.0%
54 Street Maintenance & Repair	124,055	115,723	165,000	175,000	165,000	165,000	165,000	0.0%
55 Street Light Utilities	45,966	22,774	45,000	25,000	30,000	30,000	30,000	-33.3%
56 Traffic Light Utilities	27,543	28,996	27,500	30,000	32,000	32,000	32,000	16.4%
57 Medical Testing	-	-	200	100	200	200	200	0.0%
58 MPO Support/ SKATS	10,137	11,102	11,500	11,800	12,200	12,200	12,200	6.1%
59 Miscellaneous Expense	-	-	-	-	-	-	-	-
60 Total Materials & Services	718,940	732,758	913,400	873,500	915,500	915,500	915,500	0.2%
61 Capital Outlay:								
62 Heavy Equipment/Vehicles	-	-	-	-	-	-	-	-
63 Street Improvements	193,018	10,860	318,000	424,000	318,000	318,000	318,000	0.0%
64 Infill and ADA Sidewalk Completions	16,800	21,800	30,000	30,000	30,000	30,000	30,000	0.0%
65 Street Resurfacing	657,959	1,184,110	2,200,000	1,400,000	1,650,000	1,650,000	1,650,000	-25.0%
66 Signage & Signal Upgrades	16,073	27,434	175,000	175,000	125,000	125,000	125,000	-28.6%
67 Field Equipment	3,813	3,112	3,600	3,600	3,600	3,600	3,600	0.0%
68 Unanticipated Expense	-	-	200,000	-	200,000	200,000	200,000	0.0%
69 Total Capital Outlay	887,663	1,247,316	2,926,600	2,032,600	2,326,600	2,326,600	2,326,600	-20.5%
70 Debt Service:								
71 Principal	106,000	109,000	112,000	112,000	116,000	116,000	116,000	3.6%
72 Interest	45,933	42,700	39,400	39,400	36,000	36,000	36,000	-8.6%
73 Total Debt Service	151,933	151,700	151,400	151,400	152,000	152,000	152,000	0.4%
74 Total Expenditures	1,892,982	2,275,589	4,152,400	3,215,300	3,561,300	3,561,300	3,561,300	-14.2%
75 Other Requirements:								
76 Contingency:								
77 Operating Contingency	-	-	54,000	-	805,000	805,000	805,000	1390.7%
78 Transfers Out:								
79 Stormwater Fund	521,000	521,000	521,000	521,000	521,000	521,000	521,000	0.0%

Public Works Street Fund

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
80 Fund Balance:								
81 Restricted for Debt Service Requireme	150,000	150,000	150,000	150,000	150,000	150,000	150,000	0.0%
82 Restricted for Operations	1,865,181	2,336,254	387,200	1,862,700	162,900	162,900	162,900	-57.9%
83 Total Fund Balance	2,015,181	2,486,254	537,200	2,012,700	312,900	312,900	312,900	-41.8%
84 TOTAL REQUIREMENTS	\$ 4,429,163	\$ 5,282,843	\$ 5,264,600	\$ 5,749,000	\$ 5,200,200	\$ 5,200,200	\$ 5,200,200	-1.2%

Summary of Administrative Service Fund Charges

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 10,828	\$ 11,503	\$ 16,500	\$ 12,300	\$ 17,200	\$ 17,200	\$ 17,200	4.2%
City Manager	16,597	11,878	11,300	11,300	10,000	10,000	10,000	-11.5%
Information Systems	19,093	20,655	22,000	18,600	23,400	23,400	23,400	6.4%
Attorney's Office	29,503	18,840	19,000	17,900	15,000	15,000	15,000	-21.1%
City Recorder	15,752	12,738	12,800	11,600	10,300	10,300	10,300	-19.5%
Human Resources	13,447	12,875	14,200	13,800	14,200	14,200	14,200	0.0%
Finance	47,800	44,243	50,400	50,000	54,900	54,900	54,900	8.9%
Facility Maintenance	19,978	14,243	23,300	23,500	15,300	15,300	15,300	-34.3%
Public Works	217,932	213,921	250,100	241,000	259,100	259,100	259,100	3.6%
Administrative Services Charges	\$ 390,930	\$ 360,896	\$ 419,600	\$ 400,000	\$ 419,400	\$ 419,400	\$ 419,400	0.0%

Budget Notes:

Revenues:

14 The League of Oregon Cities notes that state highway shared revenues are projecting an increase next year.

Expenditures:

Personnel Services:

25 The Budget provides a 4.0% wage and salary increase for all non-represented staff and 4.0% for staff represented by LIUNA Local 737. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement. The City is in negotiations with the Local 737 as the applicable labor agreement expires June 30, 2024, therefore actual wage amounts for fiscal year 2024-25 are not known. For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

Materials & Services:

43 Administrative Service Charges increased primarily due to personnel service increases associated with salary and wage, retirement and insurance
44 Contractual Services include annual pavement markings and other routine costs such as landscape maintenance and right of way mowing.

Capital Outlay:

63 Street Improvements include city's match funding for Verda Lane project.
66 Install a Rapid Flashing Beacon at Lockhaven and McClure.
77 The contingency is 5% of operating costs including personnel services and materials and services.
79 The transfer to the Stormwater Fund is the Street Fund's share of stormwater costs.

Debt Service:

70 The City's debt obligation provides for annual principal and semi-annual interest payments on its outstanding debt each year. The original issue date was April 26, 2018.

Debt covenants require the City to retain at least \$150,000 in reserves.

Debt Service Schedule

Payment Date	Principal Balance	Principal Payment	Interest Payment	Total Payment
12/1/2024	\$ 1,179,000	\$ -	\$ 17,980	\$ 17,980
6/1/2025	1,063,000	116,000	17,980	133,980
12/1/2025	1,063,000	-	16,211	16,211
6/1/2026	944,000	119,000	16,211	135,211
12/1/2026	944,000	-	14,396	12,520
6/1/2027	821,000	123,000	14,396	139,520
12/1/2027	821,000	-	12,520	10,584
6/1/2028	694,000	127,000	12,520	139,520
12/1/2028	694,000	-	10,584	10,584
6/1/2029	563,000	131,000	10,584	141,584
12/1/2028 through 12/1/2032	563,000	416,000	41,343	609,510
6/1/2033	147,000	147,000	2,242	149,242
		\$ 1,179,000	\$ 186,967	\$ 1,365,967

Public Works

Street Lighting District Fund

The Street Lighting District Fund accounts for the Street Lighting Districts and Local Improvement Districts from establishment and construction, through billing and recording the liens with the county tax collector. The City has approximately 200 Lighting Districts. The City Recorder Department, the Finance Department and the Public Works Department share the responsibility for managing the activities in this fund.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
RESOURCES:								
Beginning Balance:	\$ 495,676	\$ 496,692	\$ 467,700	\$ 493,500	\$ 497,500	\$ 497,500	\$ 497,500	6.4%
Revenues:								
Taxes & Assessments:								
Lighting District Assessments	402,111	394,339	438,700	438,700	469,400	469,400	469,400	7.0%
Miscellaneous:								
Interest Earnings/Miscellaneous	21,637	29,695	9,000	24,400	19,700	19,700	19,700	118.9%
Total Revenues	423,748	424,034	447,700	463,100	489,100	489,100	489,100	9.2%
TOTAL RESOURCES	919,424	920,726	915,400	956,600	986,600	986,600	986,600	7.8%
REQUIREMENTS:								
Expenditures:								
Materials & Services:								
Public Notices	856	777	1,200	1,200	1,200	1,200	1,200	0.0%
Administrative Services Charges	33,580	15,185	39,000	37,600	39,400	39,400	39,400	1.0%
Engineering Costs	-	-	3,000	3,000	3,000	3,000	3,000	0.0%
Lighting Costs	376,082	405,471	456,600	406,600	435,100	435,100	435,100	-4.7%
Street Lighting Maintenance - KS Area A	12,214	5,759	10,700	10,700	11,400	11,400	11,400	6.5%
Miscellaneous	-	-	-	-	-	-	-	-
Total Materials & Services	422,732	427,192	510,500	459,100	490,100	490,100	490,100	-4.0%
Total Expenditures	422,732	427,192	510,500	459,100	490,100	490,100	490,100	-4.0%
Other Requirements:								
Contingency	-	-	105,000	-	130,000	130,000	130,000	23.8%
Fund Balance:								
Restricted:								
Pole Replacement at KS Area A	40,000	-	-	-	-	-	-	-
Pole Replacement Option B Districts	25,000	-	-	-	-	-	-	-
Restricted for Operations	431,692	493,534	299,900	497,500	366,500	366,500	366,500	22.2%
Total Restricted Fund Balance	496,692	493,534	299,900	497,500	366,500	366,500	366,500	22.2%
TOTAL REQUIREMENTS	\$ 919,424	\$ 920,726	\$ 915,400	\$ 956,600	\$ 986,600	\$ 986,600	\$ 986,600	7.8%

Summary of Administrative Service Fund Charges

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 646	\$ 664	\$ 1,000	\$ 700	\$ 1,100	\$ 1,100	\$ 1,100	10.0%
City Manager	283	561	300	300	300	300	300	0.0%
Information Systems	1,210	1,351	1,500	1,300	1,600	1,600	1,600	6.7%
Attorney's Office	420	381	400	400	400	400	400	0.0%
City Recorder	292	296	300	300	300	300	300	0.0%
Human Resources	821	774	900	900	900	900	900	0.0%
Finance	8,407	6,347	9,800	9,800	9,700	9,700	9,700	-1.0%
Facility Maintenance	1,241	(15,121)	1,500	1,500	1,000	1,000	1,000	-33.3%
Public Works	20,260	19,932	23,300	22,400	24,100	24,100	24,100	3.4%
Administrative Services Charges	\$ 33,580	\$ 15,185	\$ 39,000	\$ 37,600	\$ 39,400	\$ 39,400	\$ 39,400	1.0%

Budget Notes:

Revenues:

The Street Lighting District Fund operates on a reimbursement basis. Electricity is paid in Year One and assessed on the tax rolls in Year Two.

Expenditures:

Administrative Service Charges increased primarily due to personnel service increases associated with salary and wage, retirement and insurance expenses.

The City is expecting one to two additional street lighting districts to form in FY2024-25.

In order to have funds available in the event pole replacement is necessary the appropriations have been moved to contingency for Fiscal Year 2024-25.

Public Works

Transportation Improvement Fund

The Transportation Improvement Fund accounts for system development fees (SDC) designated for transportation improvements resulting from development. The fee varies depending on the land use being developed and the location of the development. The fees are adjusted each July using a blended rate of the Northwest Construction index and the change in undeveloped land values in the Keizer area. These fees can be located on the City's web site.

Recommendations for expenditures in FY24-25:

Design of the improvements to the I-5/Chemawa Southbound on-ramp is pending. ODOT is currently taking the lead planning and designing these improvements, the actual timing is unknown however funding needs to be available during FY24-25.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$3,394,391	\$ 3,631,614	\$3,913,300	\$ 4,047,000	\$4,417,800	\$4,417,800	\$ 4,417,800	12.9%
3 Revenues:								
4 Licenses & Fees:								
5 System Development Fees	189,751	261,666	24,900	147,000	47,000	47,000	47,000	88.8%
6 Miscellaneous:								
7 Interest	17,472	123,725	15,000	193,800	156,000	156,000	156,000	940.0%
8 Total Revenues	207,223	385,391	39,900	340,800	203,000	203,000	203,000	408.8%
9 Transfers In:								
10 General Fund	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0.0%
11 TOTAL RESOURCES	3,631,614	4,047,005	3,983,200	4,417,800	4,650,800	4,650,800	4,650,800	16.8%
12 REQUIREMENTS:								
13 Expenditures:								
14 Capital Outlay:								
15 Unanticipated Expenses	-	-	3,983,200	-	4,308,900	4,308,900	4,308,900	8.2%
16 Total Capital Outlay	-	-	3,983,200	-	4,308,900	4,308,900	4,308,900	8.2%
17 Fund Balance:								
18 Restricted for Improvements	3,631,614	4,047,005	-	4,417,800	341,900	341,900	341,900	
19 TOTAL REQUIREMENTS	\$3,631,614	\$ 4,047,005	\$3,983,200	\$ 4,417,800	\$4,650,800	\$4,650,800	\$ 4,650,800	16.8%

Revenues:

5 The System Development Fee projections for Fiscal Year 2024-25 assumes 25 new single family homes developed during the year.

Expenditures:

15 No improvements are anticipated in Fiscal Year 2024-25.

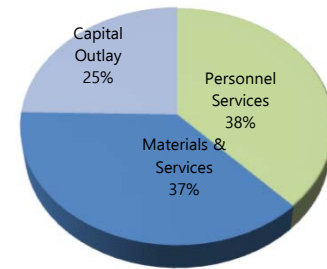
Public Works Stormwater Fund

The Stormwater Fund is managed by the Public Works Department to meet the Federal Clean Water Act and Safe Drinking Water Act. The City's stormwater regulatory programs are administered by the State of Oregon through the Department of Environmental Quality (DEQ). The City has 3 regulatory programs which allow the City to manage stormwater through discharge to local waterways, overland flow, and injection into the ground. The City maintains compliance of the regulatory programs by implementing the requirements of state approved management plans for the municipal separate storm sewer system (MS4), the underground injection control (UIC) devices, and the Total Maximum Daily Load (TMDL) Implementation Plan. The City is the permittee for the National Pollutant Discharge Elimination System (NPDES) permit #100032, the Water Pollution Control Facilities (WPCF) permit #103068, and is a designated management agency for the Willamette Basin TMDL.

The City Council approved a long range financial plan for the Stormwater Fund in fiscal year 2012-13 in order to address deficiencies and provide adequate financial planning for a self-sustaining fund. That strategy has been successful in addressing ongoing and upcoming regulatory, maintenance, and repair needs for the stormwater system. The Department continues to elevate repair activities while meeting regulatory permit requirements.

Accomplishments for FY23-24

- Continued repair work identified by the TV inspection contractor
- Continued implementation of the TV inspection contract
- Continued implementation of the City's 3 regulatory stormwater programs.
- Updated Stormwater Development Code and Design Standards.
- Hosted 13th Annual Erosion Control Summit (Virtually)
- Completed Phase I of 36" pipe realignment on McLeod Lane NE



Division Goals for FY24-25

- Continue storm line realignments with Capital Improvement funds
- Continue inspection and repair work identified by the TV inspection contractor
- Continue to implement the Stormwater Management Program, TMDL Implementation Plan and the L
- Renew the City's NPDES and WPCF permits; submit TMDL 5-year assessment
- Finalize the design and plans for the Claggett Creek Wetland Enhancement project

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$1,242,070	\$ 1,687,093	\$1,540,500	\$ 1,631,600	\$ 1,333,100	\$1,333,100	\$ 1,333,100	-13.5%
3 Revenues:								
4 Charges for Services:								
5 Planning & Construction Fees	11,715	15,251	10,000	6,500	10,000	10,000	10,000	0.0%
6 Service Fees	1,603,475	1,605,792	1,604,000	1,606,000	1,606,000	1,606,000	1,606,000	0.1%
7 Total Charges for Services	1,615,190	1,621,043	1,614,000	1,612,500	1,616,000	1,616,000	1,616,000	0.1%
Intergovernmental:								
8 Grants	-	17,414	-	10,400	-	-	-	
Miscellaneous:								
9 Interest	6,010	41,824	2,000	56,800	45,800	45,800	45,800	2190.0%
10 Miscellaneous Revenue	-	75,047	-	-	-	-	-	
11 Total Miscellaneous	6,010	116,871	2,000	56,800	45,800	45,800	45,800	2190.0%
12 Total Revenues	1,621,200	1,755,328	1,616,000	1,679,700	1,661,800	1,661,800	1,661,800	2.8%
13 Other Resources:								
14 Transfers In:								
15 Charges to Street Fund	521,000	521,000	521,000	521,000	521,000	521,000	521,000	0.0%
16 Total Other Resources	521,000	521,000	521,000	521,000	521,000	521,000	521,000	0.0%
17 TOTAL RESOURCES	3,384,270	3,963,421	3,677,500	3,832,300	3,515,900	3,515,900	3,515,900	-4.4%

Public Works Stormwater Fund

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
18 REQUIREMENTS:								
19 Expenditures:								
20 Personnel Services:								
21 Municipal Utility Workers	201,478	219,571	230,900	218,500	236,600	236,600	236,600	2.5%
22 Planning Staff	996	1,110	1,200	1,200	1,300	1,300	1,300	8.3%
23 Environmental Program Staff	234,839	285,292	325,200	325,800	338,000	338,000	338,000	3.9%
24 GIS	29,957	32,141	34,200	34,300	36,300	36,300	36,300	6.1%
25 Overtime	369	960	3,000	1,000	3,000	3,000	3,000	0.0%
26 Duty Pay	10,440	10,440	10,400	10,400	10,400	10,400	10,400	0.0%
27 Cell Phone - Clothing Allowances	1,349	1,630	2,600	1,800	2,600	2,600	2,600	0.0%
28 Wellness	1,541	1,835	4,200	2,000	4,200	4,200	4,200	0.0%
29 Payroll Taxes	7,435	8,915	13,400	12,400	13,300	13,300	13,300	-0.7%
30 Retirement	125,752	149,508	200,400	187,900	208,000	208,000	208,000	3.8%
31 Insurance Benefits	182,852	197,999	217,600	206,900	221,400	221,400	221,400	1.7%
32 Workers Compensation	19,248	33,750	6,800	30,000	25,000	25,000	25,000	267.6%
33 Total Personnel Services	816,256	943,151	1,049,900	1,032,200	1,100,100	1,100,100	1,100,100	4.8%
34 Materials & Services:								
35 Concrete	515	1,450	5,000	4,500	5,000	5,000	5,000	0.0%
36 Rock & Backfill	1,674	889	2,000	2,000	2,000	2,000	2,000	0.0%
37 Paving	2,175	5,603	6,000	6,000	6,000	6,000	6,000	0.0%
38 Meetings, Travel & Training	4,837	6,217	9,000	9,000	9,000	9,000	9,000	0.0%
39 Public Notices	80	381	400	400	400	400	400	0.0%
40 Administrative Services Charges	439,532	435,878	530,700	493,600	539,100	539,100	539,100	1.6%
41 Contractual Services	180,130	153,279	230,000	215,000	230,000	230,000	230,000	0.0%
42 Engineering Services	34,730	83,268	35,000	35,000	40,000	40,000	40,000	14.3%
43 Storm Drain Utilities	2,327	2,129	2,500	2,500	3,000	3,000	3,000	20.0%
44 Telephone	2,629	3,443	2,800	3,500	3,500	3,500	3,500	25.0%
45 Gasoline	9,200	8,491	8,500	8,000	8,500	8,500	8,500	0.0%
46 Diesel Fuel	2,707	3,685	5,000	5,000	5,000	5,000	5,000	0.0%
47 Vehicle Maintenance	1,171	3,103	5,000	5,000	5,000	5,000	5,000	0.0%
48 Equipment Maintenance	19,052	4,814	15,000	15,000	15,000	15,000	15,000	0.0%
49 Permit Renewal & Registration Fees	8,232	8,557	10,500	8,800	10,500	10,500	10,500	0.0%
50 Plant Maintenance	9,099	13,711	20,000	20,000	30,000	30,000	30,000	50.0%
51 Pump Maintenance	6,332	2,292	10,000	3,900	10,000	10,000	10,000	0.0%
52 Operating Materials & Supplies	18,158	17,724	15,000	20,000	25,000	25,000	25,000	66.7%
53 Street Sweeping	105,854	105,964	110,000	106,000	110,000	110,000	110,000	0.0%
54 Medical Testing	48	-	400	500	400	400	400	0.0%
55 Lab Tests	4,888	8,689	10,000	8,200	10,000	10,000	10,000	0.0%
56 Consumer Confidence Report/ Public Educator	7,244	8,897	17,000	13,600	20,000	20,000	20,000	17.6%
57 Miscellaneous	-	-	-	-	-	-	-	-
58 Total Materials & Services	860,614	878,464	1,049,800	985,500	1,087,400	1,087,400	1,087,400	3.6%

Public Works Stormwater Fund

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
59 Capital Outlay:								
60 Field Equipment	2,490	1,067	15,000	10,000	10,000	10,000	10,000	-33.3%
61 Heavy Equipment/Service Vehicle	-	355,765	15,000	19,000	57,500	57,500	57,500	283.3%
62 Storm Sewer Pipe Extension or Repair	17,817	153,401	1,083,000	452,500	650,000	650,000	650,000	-40.0%
63 Total Capital Outlay	20,307	510,233	1,113,000	481,500	717,500	717,500	717,500	-35.5%
64 Total Expenditures	1,697,177	2,331,848	3,212,700	2,499,200	2,905,000	2,905,000	2,905,000	-9.6%
65 Other Requirements:								
66 Contingency	-	-	144,200	-	149,100	149,100	149,100	3.4%
67 Total Other Requirements	-	-	144,200	-	149,100	149,100	149,100	3.4%
68 Fund Balance:								
69 Assigned	1,687,093	1,631,573	320,600	1,333,100	461,800	461,800	461,800	44.0%
70 TOTAL REQUIREMENTS	\$3,384,270	\$ 3,963,421	\$3,677,500	\$ 3,832,300	\$ 3,515,900	\$3,515,900	\$ 3,515,900	-4.4%

Summary of Administrative Service Fund Charges

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 32,485	\$ 35,469	\$ 51,400	\$ 38,200	\$ 54,800	\$ 54,800	\$ 54,800	6.6%
City Manager	16,597	15,151	16,800	16,700	17,900	17,900	17,900	6.5%
Information Systems	51,837	60,420	64,500	54,600	75,600	75,600	75,600	17.2%
Attorney's Office	3,780	2,759	7,000	6,600	8,200	8,200	8,200	17.1%
City Recorder	15,752	16,293	18,700	16,900	18,500	18,500	18,500	-1.1%
Human Resources	40,445	39,882	44,500	43,300	45,400	45,400	45,400	2.0%
Finance	28,641	28,239	32,700	32,400	40,300	40,300	40,300	23.2%
Utility Billing	40,577	46,885	50,700	46,300	51,600	51,600	51,600	1.8%
Facility Maintenance	59,933	44,049	72,800	73,300	49,000	49,000	49,000	-32.7%
Public Works	149,485	146,731	171,600	165,300	177,800	177,800	177,800	3.6%
Administrative Services Charges	\$ 439,532	\$ 435,878	\$ 530,700	\$ 493,600	\$ 539,100	\$ 539,100	\$ 539,100	1.6%

Budget Notes:

Revenues:

- 6 The City updated the Stormwater Capital Improvement Plan in FY12-13 and is operating with an even rate slope model for setting its stormwater rates. Annual rate increases are expected to be approximately \$0.50 per Equivalent Service Unit for the next few years.

Expenditures:

Personnel Services:

- 20 The Budget provides a 4.0% wage and salary increase for all non-represented staff and staff represented by LIUNA Local 737. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement. The City is in negotiations with the Local 737 as the applicable labor agreement expires June 30, 2024, therefore actual wage amounts for fiscal year 2024-25 are not known.
For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

Materials & Services:

- 40 Administrative Service Charges increased primarily due to personnel service increases associated with salary and wage, retirement and insurance expenses.
41 Contractual Services includes Video Inspection services, Vegetated Stormwater Facility Maintenance costs, and other routine costs.

Capital Outlay

- 61 F-150 Truck for Environmental & Technical Division.
62 Design work, permit costs and beginning construction costs for wetland enhancement on Claggett Creek east of Claggett Creek Park.

Public Works Sewer Fund

The City of Keizer is a part of a regional sewer system managed by the City of Salem. Salem sets the sewer rates for the regional system. Keizer appoints Council and Staff liaisons to attend the Regional Task Force meetings. City of Keizer staff manages the billing function and remit Sewer Charges to City of Salem each month.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
RESOURCES:								
1 Beginning Balance:	\$ 457,056	\$ 481,794	\$ 473,000	\$ 498,500	\$ 477,500	\$ 477,500	\$ 477,500	1.0%
2 Revenues:								
3 Charges for Services:								
4 Plan/Construction Fees	12,719	2,985	-	-	-	-	-	
5 Salem Sewer Billing	6,161,985	6,542,935	6,974,800	6,974,800	7,323,600	7,323,600	7,323,600	5.0%
6 Sewer Administration Fee	379,758	380,611	375,000	375,000	375,000	375,000	375,000	0.0%
7 Total Charges for Services	6,554,462	6,926,531	7,349,800	7,349,800	7,698,600	7,698,600	7,698,600	4.7%
8 Miscellaneous:								
9 Miscellaneous	-	5,768	-	-	-	-	-	
10 Interest Earnings	1,704	12,012	1,000	16,600	13,300	13,300	13,300	1230.0%
11 Total Miscellaneous	1,704	17,780	1,000	16,600	13,300	13,300	13,300	1230.0%
12 Total Revenues	6,556,166	6,944,311	7,350,800	7,366,400	7,711,900	7,711,900	7,711,900	4.9%
13 TOTAL RESOURCES	7,013,222	7,426,105	7,823,800	7,864,900	8,189,400	8,189,400	8,189,400	4.7%
REQUIREMENTS:								
15 Expenditures:								
16 Personnel Services:								
17 Planning Staff	996	1,110	1,000	1,000	1,300	1,300	1,300	30.0%
18 Cell Phone Stipend	9	9	100	100	100	100	100	0.0%
19 Wellness	4	4	100	100	100	100	100	0.0%
20 Payroll Taxes	15	116	100	100	100	100	100	0.0%
21 Retirement	275	295	700	700	400	400	400	-42.9%
22 Insurance Benefits	285	300	300	300	300	300	300	0.0%
23 Workers Compensation	56	50	100	100	100	100	100	0.0%
24 Total Personnel Services	1,640	1,884	2,400	2,400	2,400	2,400	2,400	0.0%
25 Materials & Services:								
26 Public Notices	-	-	100	100	100	100	100	0.0%
27 Administrative Services Charges	353,436	379,938	437,200	407,600	448,400	448,400	448,400	2.6%
28 Engineering Services	-	-	500	500	500	500	500	0.0%
29 Salem Sewer Payments	6,176,352	6,545,808	6,974,800	6,974,800	7,323,600	7,323,600	7,323,600	5.0%
30 Emergency Management Expense	-	-	1,000	1,000	1,000	1,000	1,000	0.0%
31 Miscellaneous Expense	-	-	1,000	1,000	1,000	1,000	1,000	0.0%
32 Total Materials & Services	6,529,788	6,925,746	7,414,600	7,385,000	7,774,600	7,774,600	7,774,600	4.9%
33 Total Expenditures	6,531,428	6,927,630	7,417,000	7,387,400	7,777,000	7,777,000	7,777,000	4.9%
34 Other Requirements:								
35 Contingency	-	-	40,000	-	40,000	40,000	40,000	0.0%
36 Total Other Requirements	-	-	40,000	-	40,000	40,000	40,000	0.0%
37 Fund Balance:								
38 Committed for Future Operations	481,794	498,475	366,800	477,500	372,400	372,400	372,400	1.5%
39 TOTAL REQUIREMENTS	\$ 7,013,222	\$ 7,426,105	\$ 7,823,800	\$ 7,864,900	\$ 8,189,400	\$ 8,189,400	\$ 8,189,400	4.7%

Public Works Sewer Fund

Summary of Administrative Service Fund Charges

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 6,869	\$ 7,964	\$ 11,800	\$ 8,800	\$ 12,700	\$ 12,700	\$ 12,700	7.6%
City Manager	3,583	3,273	3,500	3,500	3,900	3,900	3,900	11.4%
Information Systems	19,698	24,708	26,400	22,300	27,300	27,300	27,300	3.4%
Attorney's Office	1,155	666	800	800	1,700	1,700	1,700	112.5%
City Recorder	3,403	3,555	3,900	3,600	4,100	4,100	4,100	5.1%
Human Resources	8,623	9,002	10,200	10,000	10,500	10,500	10,500	2.9%
Finance	84,848	78,738	100,100	99,300	107,700	107,700	107,700	7.6%
Utility Billing	190,447	220,293	238,300	217,900	242,700	242,700	242,700	1.8%
Facility Maintenance	12,657	9,935	16,800	16,800	11,400	11,400	11,400	-32.1%
Public Works	22,153	21,804	25,400	24,600	26,400	26,400	26,400	3.9%
Administrative Services Charges	\$ 353,436	\$ 379,938	\$ 437,200	\$ 407,600	\$ 448,400	\$ 448,400	\$ 448,400	2.6%

Budget Notes:

Revenues:

- 5 The City of Salem has been operating off an even rate slope model for setting its sewer rates. Keizer's rate increase is expected to be no more than 5%.
- 6 The Sewer Administration Fee is \$5.95 per bi-monthly bill set January 2015.

Expenditures:

Personnel Services:

- 16 The Public Works and Administrative Service staff are budgeted in the Administrative Services Fund and costs are charged back to the Sewer Fund based on estimated time spent in the Division.
- 27 Administrative Service Charges increased primarily due to personnel service increases associated with salary and wage, retirement and insurance expenses.
- 29 The increase in Salem Sewer Payments reflects the rate increase anticipated in FY24-25.

Public Works

Sewer Reserve Fund

The Sanitary Sewer Reserve Fund was established in 1994 to cover areas not served by existing sewer lines. The Sewer Reserve is a systems development based fund used to reimburse developers for sewer trunk line improvement extensions and City constructed growth driven sewer capacity improvements outlined in the Sanitary Sewer Master Plan.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$273,945	\$275,308	\$290,600	\$ 299,000	\$391,900	\$391,900	\$ 391,900	34.9%
3 Revenues:								
4 Licenses & Fees:								
5 System Development Fee	-	14,323	15,000	78,800	15,000	15,000	15,000	0.0%
6 Miscellaneous:								
7 Interest	1,363	9,341	1,000	14,100	13,300	13,300	13,300	1230.0%
8 Total Revenues	1,363	23,664	16,000	92,900	28,300	28,300	28,300	76.9%
9 TOTAL RESOURCES	275,308	298,972	306,600	391,900	420,200	420,200	420,200	37.1%
10 REQUIREMENTS:								
11 Expenditures:								
12 Capital Outlay:								
13 Sewer Line Extensions	-	-	156,600	-	-	-	-	-100.0%
14 Unanticipated Expense	-	-	150,000	-	350,000	350,000	350,000	133.3%
15 Total Capital Outlay	-	-	306,600	-	350,000	350,000	350,000	14.2%
16 Fund Balance:								
17 Restricted for Improvements	275,308	298,972	-	391,900	70,200	70,200	70,200	
18 TOTAL REQUIREMENTS	\$275,308	\$298,972	\$306,600	\$ 391,900	\$420,200	\$420,200	\$ 420,200	37.1%

Budget Notes:

Revenues:

5 The System Development Fee projections for FY24-25 assumes 2 acres of development.

Public Works Water Fund

Revenues in the Water fund are derived from user charges. The City's charter designates this as a dedicated fund to be used solely for water related services. The water system is managed by the Public Works Department to provide safe, low cost, high quality drinking water that meets or exceeds state and federal regulations.

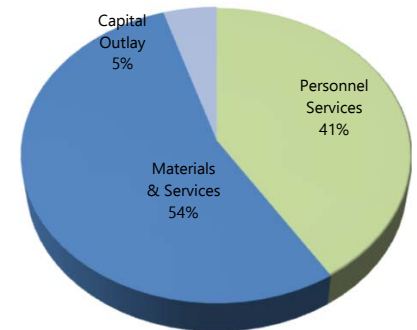
The Water Division operates under the Oregon Administrative Rules for Public Water Systems enforced by the Oregon Health Authority (OHA), Drinking Water Services (DWS) that administer and enforce drinking water quality standards for public water systems in the state of Oregon.

Accomplishments for FY23-24

- Replaced 136 non-functioning meters including (1) 4", (1) 3", (6) 2", and (4) 1- 1/2" meters with new more accurate meters.
- Installed 30 new meters and 6 new water services including (2) 3", (1) 2", and (1) 1 1/2" meters
- Repaired 7 Water Main leaks
- Replaced/Upgraded 16 Services.
- Replace a 2004 mini excavator.
- Continued updating distribution system to ensure adequate volume and pressure delivery to residents
- Continued developing a comprehensive integrated public education program with the Stormwater Division

Division Goals for FY24-25

- Continue updating distribution system to ensure adequate volume and pressure delivery to residents
- Continue developing a comprehensive integrated public education program with the Stormwater Division
- Evaluate revenue increases on accounts with new large meters installed in previous years.
- Replace a 2004 F-550 Service Truck.



The Water fund promotes public education and outreach through the annual Consumer Confidence Report, instruction at local grade schools, and also by hosting a Public Services Fair each year.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 1,140,835	\$ 1,146,669	\$ 1,181,200	\$ 1,181,500	\$ 1,059,700	\$ 1,059,700	\$ 1,059,700	-10.3%
3 Revenues:								
4 Licenses & Fees:								
5 Planning & Construction Fees	24,566	12,135	5,000	5,000	5,000	5,000	5,000	0.0%
6 Service Fees	29,216	29,432	15,000	30,000	20,000	20,000	20,000	33.3%
7 Diesel Fuel Sales	26,435	54,605	40,000	40,000	40,000	40,000	40,000	0.0%
8 Live Tap Reimbursement	24,495	25,115	15,000	31,000	20,000	20,000	20,000	33.3%
9 Total Licenses & Fees	104,712	121,287	75,000	106,000	85,000	85,000	85,000	13.3%
10 Charges for Services:								
11 Water Sales	3,392,658	3,466,630	3,536,500	3,646,800	3,792,700	3,717,700	3,717,700	5.1%
12 Intergovernmental:								
13 Grants	-	-	-	28,800	-	-	-	
14 Miscellaneous:								
15 Interest	7,151	40,181	5,000	62,000	49,900	49,900	49,900	898.0%
16 Miscellaneous	10,132	16,867	31,100	44,300	7,000	7,000	7,000	-77.5%
17 Total Miscellaneous	17,283	57,048	36,100	106,300	56,900	56,900	56,900	57.6%
18 Other Resources:								
19 Transfers In:								
20 American Rescue Plan Act Fund	7,300	-	-	-	-	150,000	150,000	
21 Total Transfers In	7,300	-	-	-	-	150,000	150,000	
22 TOTAL RESOURCES	4,662,788	4,791,634	4,828,800	5,069,400	4,994,300	5,069,300	5,069,300	5.0%

Public Works Water Fund

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
23 REQUIREMENTS:								
24 Expenditures:								
25 Personnel Services:								
26 Municipal Utility Workers	671,300	715,647	748,400	743,500	783,300	783,300	783,300	4.7%
27 GIS	23,092	24,775	26,300	27,700	28,500	28,500	28,500	8.4%
28 Planning Staff	996	1,110	1,200	1,200	1,300	1,300	1,300	8.3%
29 Overtime	9,294	10,816	20,000	17,000	20,000	20,000	20,000	0.0%
30 Duty Pay	20,880	20,880	20,800	20,800	20,800	20,800	20,800	0.0%
31 Cell Phone/Clothing Allowance	4,289	4,689	5,200	5,200	5,200	5,200	5,200	0.0%
32 Wellness	2,639	2,087	5,800	2,500	5,800	5,800	5,800	0.0%
33 Payroll Taxes	11,264	12,605	18,300	16,800	18,200	18,200	18,200	-0.5%
34 Retirement	196,048	205,524	273,200	264,100	283,500	283,500	283,500	3.8%
35 Insurance Benefits	269,362	278,700	315,000	299,500	320,500	320,500	320,500	1.7%
36 Workers Compensation	17,999	22,231	15,000	15,000	15,000	15,000	15,000	0.0%
37 Total Personnel Services	1,227,163	1,299,064	1,449,200	1,413,300	1,502,100	1,502,100	1,502,100	3.7%
38 Materials & Services:								
39 Concrete	15,761	3,052	15,000	20,000	20,000	20,000	20,000	33.3%
40 Rock & Backfill	6,190	5,174	6,000	7,000	6,500	6,500	6,500	8.3%
41 Paving	15,913	18,155	20,000	25,000	25,000	25,000	25,000	25.0%
42 Sequestering Agent	11,650	10,804	20,000	20,000	22,000	22,000	22,000	10.0%
43 Fluoride	10,961	8,795	15,000	15,000	18,200	18,200	18,200	21.3%
44 Meetings, Travel & Training	11,034	14,061	24,000	15,000	24,000	24,000	24,000	0.0%
45 Public Notices	139	60	300	300	300	300	300	0.0%
46 Administrative Services Charges	799,899	792,811	956,400	889,100	953,100	953,100	953,100	-0.3%
47 Contractual Services	10,788	10,913	28,700	21,500	22,000	22,000	22,000	-23.3%
48 Flagging	5,081	3,366	3,500	3,500	3,500	3,500	3,500	0.0%
49 Engineering Services	13,243	24,335	20,000	35,000	20,000	20,000	20,000	0.0%
50 Electricity	269,073	302,211	275,000	325,000	350,000	350,000	350,000	27.3%
51 Natural Gas	2,577	3,018	3,000	2,700	3,000	3,000	3,000	0.0%
52 Telephone	4,715	5,896	5,500	6,000	6,000	6,000	6,000	9.1%
53 Telemetry	1,586	15,025	15,500	15,500	15,500	15,500	15,500	0.0%
54 Gasoline	13,386	14,243	15,500	13,000	15,500	15,500	15,500	0.0%
55 Diesel Fuel	53,052	64,704	70,000	61,000	70,000	70,000	70,000	0.0%
56 Vehicle Maintenance	5,510	10,667	20,000	11,000	20,000	20,000	20,000	0.0%
57 Equipment Maintenance	11,777	9,193	15,000	7,500	15,000	15,000	15,000	0.0%
58 Plant Maintenance	73,325	108,338	90,000	82,500	82,500	82,500	82,500	-8.3%
59 Live Taps	16,790	34,790	15,000	30,000	15,000	15,000	15,000	0.0%
60 Pump House Maintenance	26,329	13,280	36,000	24,000	20,500	20,500	20,500	-43.1%
61 Pump Maintenance	52,007	94,270	77,000	65,000	70,000	70,000	70,000	-9.1%
62 Operating Materials & Supplies	43,174	28,371	30,000	30,000	30,000	30,000	30,000	0.0%
63 Medical Testing	143	-	800	800	800	800	800	0.0%
64 Water Mains	28,802	-	40,000	-	25,000	25,000	25,000	-37.5%
65 Lab Tests	52,729	49,335	50,800	50,800	56,500	56,500	56,500	11.2%
66 Contract Meter Reading	40,670	42,028	42,900	42,900	65,400	65,400	65,400	52.4%
67 Consumer Confidence Report	8,701	9,780	10,000	10,000	10,000	10,000	10,000	0.0%
68 Total Materials & Services	1,605,005	1,696,675	1,920,900	1,829,100	1,985,300	1,985,300	1,985,300	3.4%
69 Capital Outlay:								
70 Field Equipment	2,579	3,301	18,000	19,700	18,000	18,000	18,000	0.0%
71 Water Meters	31,372	42,514	45,000	45,000	45,000	45,000	45,000	0.0%
72 Heavy Equipment/Vehicle	-	118,588	139,500	102,600	100,000	100,000	100,000	-28.3%
73 Unanticipated Expense	-	-	28,000	-	15,000	15,000	15,000	-46.4%
74 Total Capital Outlay	33,951	164,403	230,500	167,300	178,000	178,000	178,000	-22.8%

Public Works Water Fund

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
75 Total Expenditures	2,866,119	3,160,142	3,600,600	3,409,700	3,665,400	3,665,400	3,665,400	1.8%
76 Other Requirements:								
77 Contingency	-	-	94,100	-	125,000	125,000	125,000	32.8%
78 Transfer to Water Facility Replacement Reserve	650,000	450,000	600,000	600,000	500,000	500,000	500,000	-16.7%
79 Total Other Requirements	650,000	450,000	694,100	600,000	625,000	625,000	625,000	-10.0%
80 Fund Balance:								
81 Restricted for Operations	1,146,669	1,181,492	534,100	1,059,700	703,900	778,900	778,900	45.8%
82 TOTAL REQUIREMENTS	\$ 4,662,788	\$ 4,791,634	\$ 4,828,800	\$ 5,069,400	\$ 4,994,300	\$ 5,069,300	\$ 5,069,300	5.0%

Summary of Administrative Service Fund Charges

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 49,212	\$ 51,102	\$ 78,200	\$ 58,100	\$ 83,000	\$ 83,000	\$ 83,000	6.1%
City Manager	25,933	22,352	23,500	23,300	23,300	23,300	23,300	-0.9%
Information Systems	81,643	93,429	99,700	84,400	112,300	112,300	112,300	12.6%
Attorney's Office	8,294	5,233	3,700	3,500	1,300	1,300	1,300	-64.9%
City Recorder	24,697	24,390	26,600	24,000	24,100	24,100	24,100	-9.4%
Human Resources	61,283	57,403	67,600	65,700	68,700	68,700	68,700	1.6%
Finance	84,848	78,738	100,100	99,300	107,700	107,700	107,700	7.6%
Utility Billing	174,256	201,479	218,000	199,400	222,000	222,000	222,000	1.8%
Facility Maintenance	90,830	63,480	110,700	111,400	74,200	74,200	74,200	-33.0%
Public Works	198,903	195,205	228,300	220,000	236,500	236,500	236,500	3.6%
Administrative Service Charges	\$ 799,899	\$ 792,811	\$ 956,400	\$ 889,100	\$ 953,100	\$ 953,100	\$ 953,100	-0.3%

Budget Notes:

Revenues:

- 11 The City updated the Water Capital Improvement Plan in FY12-13 and is operating with an even rate slope model for setting its water rates. Annual rate increases are expected to be approximately 4% for the next several years.

Expenditures:

Personnel Services:

- 25 The Budget provides a 4.0% wage and salary increase for all non-represented staff and for staff represented by LIUNA Local 737. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement. The City is in negotiations with the Local 737 as the applicable labor agreement expires June 30, 2024, therefore actual wage amounts for fiscal year 2024-25 are not known.

For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

Materials & Services:

- 46 Administrative Service Charges increased primarily due to personnel service increases associated with salary and wage, retirement and insurance expenses.
- 61 Pump maintenance includes service to back-up engines/generators.

Capital Outlay:

- 72 New service vehicle to replace 2004 F-550.

Public Works

Water Facility Replacement Fund

The water Facility Replacement Reserve was established for replacement and construction of new facilities needed to provide water production, storage, and distribution.

Revenue consists of System Development Charges, water usage charges transferred from the Water Operating Fund, and revenue bonds.

Expenditures listed in the Fiscal Year 2023-24 Capital Improvements are intended to enhance the ability to provide the water needed to serve the community within the existing Urban Growth Boundary consistent with the City Council adopted 2012 Water System Master Plan Update.

Projects completed FY23-24

- Completed construction of the filter system at Meadows Pump Station.
- Continued steel water main replacement program
- Completed drilling a new well and installed the new pump at the Reitz site.
- Update the radio communications for the telemetry system.

Capital Improvements Planned FY24-25

- Continue the steel water main replacement program
- Replace and update the programmable logic controllers for the telemetry system.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 534,995	\$ 645,429	\$ 697,900	\$ 465,400	\$ 442,500	\$ 442,500	\$ 442,500	-36.6%
3 Revenues:								
4 Licenses & Fees:								
5 System Development Fees	74,502	67,113	59,500	146,000	35,800	35,800	35,800	-39.8%
6 Miscellaneous:								
7 Interest	3,768	19,640	2,500	31,100	25,000	25,000	25,000	900.0%
8 Total Miscellaneous	3,768	19,640	2,500	31,100	25,000	25,000	25,000	900.0%
9 Total Revenues	78,270	86,753	62,000	177,100	60,800	60,800	60,800	-1.9%
10 Other Resources:								
11 Transfers In:								
12 Transfer from Water Fund	650,000	450,000	600,000	600,000	500,000	500,000	500,000	-16.7%
13 Total Other Resources	650,000	450,000	600,000	600,000	500,000	500,000	500,000	-16.7%
14 TOTAL RESOURCES	1,263,265	1,182,182	1,359,900	1,242,500	1,003,300	1,003,300	1,003,300	-26.2%
15 REQUIREMENTS:								
16 Expenditures:								
17 Capital Outlay:								
18 Supply/Treatment	-	19,223	500,000	500,000	400,000	400,000	400,000	-20.0%
19 Transmission & Distribution Mains	617,836	697,563	300,000	300,000	400,000	400,000	400,000	33.3%
20 Unanticipated Expenses	-	-	190,000	-	150,000	150,000	150,000	-21.1%
21 Total Capital Outlay	617,836	716,786	990,000	800,000	950,000	950,000	950,000	-4.0%
22 Fund Balance:								
23 Restricted for Improvements	645,429	465,396	369,900	442,500	53,300	53,300	53,300	-85.6%
24 Total Fund Balance	645,429	465,396	369,900	442,500	53,300	53,300	53,300	-85.6%
25 TOTAL REQUIREMENTS	\$ 1,263,265	\$ 1,182,182	\$ 1,359,900	\$ 1,242,500	\$ 1,003,300	\$ 1,003,300	\$ 1,003,300	-26.2%

Budget Notes:

Revenues:

- 5 The System Development Fee projections for Fiscal Year 2024-25 assumes 25 new single family homes.

General Fund

Park Services Fund

The Public Works Department Parks Division is funded by City policy using both General Fund and Parks Fee revenues. Additional revenue for Parks operations will also be provided from the rental of two houses from property purchased at 1590 Chemawa Road North and 2010 Chemawa Road N as well as the lease of property in Bair Park for a cellular communications tower. The Parks Division goal is to continue providing clean, safe, open spaces and river access for structured and unstructured recreation.

The Parks Division has four full-time employees and supplements staffing in the summer months through a temporary agency. The primary focus of Parks Staff is on maintenance of the Parks system with emphasis on mowing, garbage collection, and maintenance of the various park amenities as well as repair or replacement of broken and/or damaged play structures, drinking fountains and other park amenities utilizing funds now available from the Parks Services fee. The Splash Fountain located at Chalmers Jones Park will operate on the same schedule as the last budget cycle. This additional operation is available because of increased funding for temporary employees.

Accomplishments for FY 2023-24

Began construction of new pickleball courts and additional parking at Keizer Rapids Park.

Division Goals for FY 2024-25

Complete the pickleball courts and parking at Keizer Rapids Park.
Begin the redevelopment of Bob Newton Family Park.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balances:								
3 Unrestricted Beginning Balance	\$ 352,824	\$ 464,044	\$ 465,800	\$ 473,500	\$ 746,500	\$ 746,500	\$ 746,500	60.3%
4 Developers Tree Reimbursements		-	-	39,700	36,900	36,900	36,900	
5 Total Beginning Balances	352,824	464,044	465,800	513,200	783,400	783,400	783,400	68.2%
6 Revenues:								
7 Licenses & Fees:								
8 Park Services Fees	683,672	685,563	682,000	684,500	684,500	684,500	684,500	0.4%
9 Park Reservation Fees	2,731	6,456	3,500	5,500	3,500	3,500	3,500	0.0%
10 Amphitheater Rental Fees	3,268	3,013	3,500	4,500	3,500	3,500	3,500	0.0%
11 Total Licenses & Fees	689,671	695,032	689,000	694,500	691,500	691,500	691,500	0.4%
12 Intergovernmental:								
13 MAP Boat Ramp Grant	-	-	4,700	9,400	-	-	-	-100.0%
14 Grants	-	-	-	61,600	-	-	-	
15 Total Intergovernmental	-	-	4,700	71,000	-	-	-	-100.0%
16 Miscellaneous:								
17 Park Rental Income	81,837	87,183	87,000	88,100	90,500	90,500	90,500	4.0%
18 Park Donations	1,222	1,309	-	-	-	-	-	
19 Developers Tree Reimbursements	1,350	41,250	-	2,000	-	-	-	
20 Miscellaneous	1,431	2,294	-	-	-	-	-	
21 Total Miscellaneous	85,840	132,036	87,000	90,100	90,500	90,500	90,500	4.0%
22 Other Resources:								
23 Transfers In:								
24 Transfer from the General Fund	360,800	360,800	360,800	360,800	360,800	360,800	360,800	0.0%
25 Total Resources	1,489,135	1,651,912	1,607,300	1,729,600	1,926,200	1,926,200	1,926,200	19.8%

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
26 Expenditures:								
27 Personnel Services:								
28 Municipal Utility Workers	219,554	239,692	299,400	285,500	338,500	338,500	338,500	13.1%
29 GIS	6,241	6,696	7,200	7,500	7,700	7,700	7,700	6.9%
30 Overtime	737	1,234	800	800	800	800	800	0.0%
31 Clothing/Phone Stipends	1,970	2,370	2,400	2,400	2,800	2,800	2,800	16.7%
32 Wellness	686	953	2,000	1,600	2,500	2,500	2,500	25.0%
33 Payroll Taxes	3,538	3,852	6,100	6,000	7,900	7,900	7,900	29.5%
34 Retirement	62,515	67,832	90,600	88,500	116,000	116,000	116,000	28.0%
35 Insurance Benefits	94,515	102,800	113,000	107,400	114,900	114,900	114,900	1.7%
36 Workers Compensation	18,144	(51)	4,500	3,500	4,000	4,000	4,000	-11.1%
37 Total Personnel Services	407,900	425,378	526,000	503,200	595,100	595,100	595,100	13.1%
38 Materials & Services:								
39 Parks Materials & Supplies	47,529	47,583	50,000	55,000	60,000	60,000	60,000	20.0%
40 Meetings, Travel & Training	1,564	1,355	1,500	1,500	1,500	1,500	1,500	0.0%
41 Public Notices	205	128	400	400	400	400	400	0.0%
42 Contractual Services	67,736	81,225	80,000	80,000	82,000	82,000	82,000	2.5%
43 Temporary Labor	62,513	67,647	83,000	83,000	83,000	83,000	83,000	0.0%
44 Developers Tree Expenses	19,915	1,631	20,000	4,800	20,000	20,000	20,000	0%
45 Utilities	6,129	7,249	6,500	7,300	8,500	8,500	8,500	30.8%
46 Telephone	2,371	1,776	2,000	2,500	2,900	2,900	2,900	45.0%
47 Gasoline	12,010	11,056	12,000	13,000	12,000	12,000	12,000	0.0%
48 Diesel	323	827	1,200	1,200	1,200	1,200	1,200	0.0%
49 Vehicle Maintenance	3,287	7,634	5,000	7,000	7,000	7,000	7,000	40.0%
50 Equipment Maintenance	10,803	19,174	7,000	12,500	8,000	8,000	8,000	14.3%
51 Boat Ramp Maintenance	5,061	2,045	4,700	10,000	4,700	4,700	4,700	0%
52 Keizer Rotary Amphitheater	5,214	6,813	10,000	6,000	10,000	10,000	10,000	0%
53 Grant Program	8,103	13,850	15,000	10,000	15,000	15,000	15,000	0.0%
54 Park Rental Program Expenses	8,667	15,909	25,000	12,000	25,000	25,000	25,000	0.0%
55 Medical Testing	-	-	600	500	600	600	600	0.0%
56 Little League Park Maintenance	7,681	1,320	6,000	2,000	2,000	2,000	2,000	-66.7%
57 Total Materials & Services	269,111	287,222	329,900	308,700	343,800	343,800	343,800	4.2%
58 Capital Outlay:								
59 Field Equipment	2,923	37,254	3,300	3,300	3,300	3,300	3,300	0.0%
60 Vehicles	-	-	-	-	55,000	55,000	55,000	
61 Equipment	28,651	19,217	12,000	11,000	-	-	-	-100.0%
62 Capital Improvements	244,206	369,630	450,000	120,000	640,000	640,000	640,000	42.2%
63 Total Capital Outlay	275,780	426,101	465,300	134,300	698,300	698,300	698,300	50.1%
64 Total Expenditures	952,791	1,138,701	1,321,200	946,200	1,637,200	1,637,200	1,637,200	23.9%
65 Other Requirements:								
66 Contingency:								
67 Operating Contingency	-	-	149,800	-	100,000	100,000	100,000	-33.2%
68 Turf Field Replacement	-	-	-	-	50,000	50,000	50,000	
69 Total Contingency	-	-	149,800	-	150,000	150,000	150,000	0.1%
70 Transfers Out:								
71 Park Improvement Fund	65,000	-	-	-	-	-	-	
72 Water Fund	7,300	-	-	-	-	-	-	
73 Total Transfers Out	72,300	-	-	-	-	-	-	
74 Fund Balance:								
75 Restricted for Operations	464,044	513,211	136,300	783,400	139,000	139,000	139,000	2.0%
76 Total Fund Balance	464,044	513,211	136,300	783,400	139,000	139,000	139,000	2.0%
77 Total Requirements	\$ 1,489,135	\$1,651,912	\$ 1,607,300	\$ 1,729,600	\$ 1,926,200	\$ 1,926,200	\$ 1,926,200	67.4%

Budget Notes:

Resources:

- 8 The Park Services Fee is currently \$4.00 per month for single family residences and non-residential locations and \$3.45 per unit per month for multi-family dwellings. In addition age related and low income discounts are available.

Expenditures:

- 24 Parks General Support Resources equal at least 2.5% of General Fund budgeted revenues as is the policy of the City. The FY24-25 budget is 3.0% of budgeted revenues.

Personnel Services:

- 27 The Budget provides a 4.0% wage and salary increase for all non-represented staff and 4.0% for staff represented by LIUNA Local 737. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement. The City is in negotiations with the Local 737 as the applicable labor agreement expires June 30, 2024, therefore actual wage amounts for fiscal year 2024-25 are For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

Materials & Services:

- 56 Little League Park Maintenance includes a portable toilet, fertilization and weed control and equipment maintenance (mowers).

Capital Outlay:

- 61 Purchase a F-150 Truck
- 62 Begin redevelopment of Bob Newton Family Park

Public Works

Park Improvement Fund

The Park Improvement Fund was established to account for Systems Development Charges (SDC's) designated for park improvements. These fees are collected from new residential development in the City. Improvements are included in the City Council adopted Parks Master Plan and expenditures follow the adopted SDC Methodology.

Accomplishments for FY 2023-24

Purchased property along Claggett Creek for wetlands enhancement.

Partial funding for pickleball courts and parking at Keizer Rapids Park

Goals for FY 2024-25

Partial Funding for Turf Fields at Keizer Rapids Park

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 977,013	\$ 1,229,604	\$ 1,579,900	\$ 1,645,400	\$ 1,715,900	\$ 1,715,900	\$ 1,715,900	8.6%
3 Revenues:								
4 Licenses & Fees:								
5 System Development Fees	182,169	389,610	30,000	180,000	63,600	63,600	63,600	112.0%
6 Miscellaneous:								
7 Interest	5,410	46,987	4,000	83,000	66,800	66,800	66,800	1570.0%
8 Donations	12	2,771	-	-	-	-	-	-
9 Total Miscellaneous	5,422	49,758	4,000	83,000	66,800	66,800	66,800	1570.0%
10 Total Revenues	187,591	439,368	34,000	263,000	130,400	130,400	130,400	283.5%
11 Transfers In:								
12 Park Services Fund	65,000	-	-	-	-	-	-	-
13 TOTAL RESOURCES	1,229,604	1,668,972	1,613,900	1,908,400	1,846,300	1,846,300	1,846,300	14.4%
15 REQUIREMENTS:								
16 Expenditures:								
17 Capital Outlay:								
18 Improvements	-	23,617	42,500	142,500	400,000	400,000	400,000	841.2%
19 Unanticipated Expenses	-	-	1,500,000	50,000	1,334,900	1,334,900	1,334,900	-11.0%
20 Total Capital Outlay	-	23,617	1,542,500	192,500	1,734,900	1,734,900	1,734,900	12.5%
21 Fund Balance:								
22 Restricted for Improvements	1,229,604	1,645,355	71,400	1,715,900	111,400	111,400	111,400	56.0%
23 TOTAL REQUIREMENTS	\$ 1,229,604	\$ 1,668,972	\$ 1,613,900	\$ 1,908,400	\$ 1,846,300	\$ 1,846,300	\$ 1,846,300	14.4%

Budget Notes:

Revenues:

5 The System Development Fee projections for FY24-25 assumes 25 new single family homes during the year.

Expenditures:

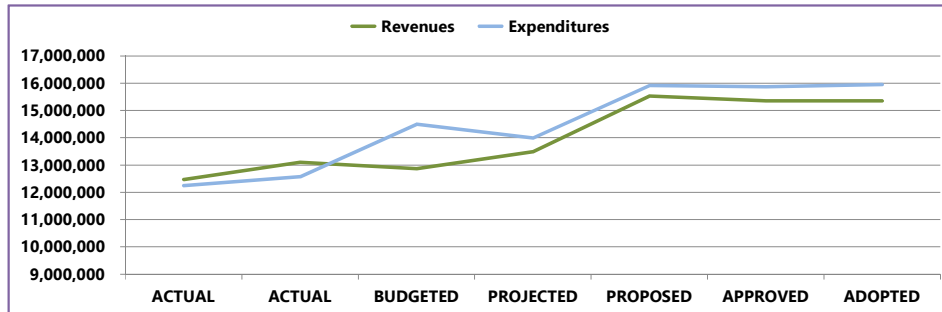
18 Keizer Rapids Turf Fields.

General Fund Summary

The General Fund is the chief operating fund of the city and accounts for all financial resources except those required to be accounted for in another fund. Principal sources of revenue are property taxes, franchise fees, and intergovernmental revenues such as Cigarette and Liquor Tax.

A General Fund looks different from City to City. For example, the Parks Department could be a separate district in some cities. In Keizer, the General Fund's primary expenditures are for Public Safety, Park Operations, Planning and General Government.

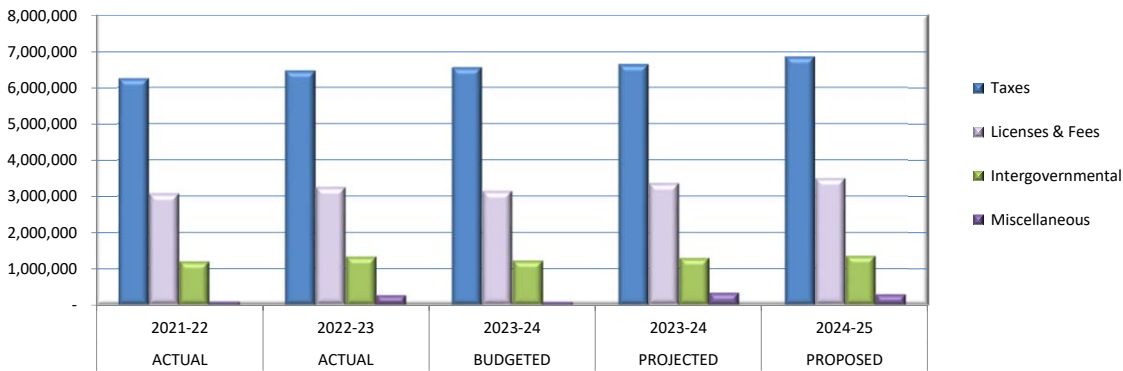
General Fund Revenues and Expenditures



	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balances	\$ 3,381,583	\$ 3,601,525	\$ 3,616,200	\$ 4,122,300	\$ 3,617,000	\$ 3,617,000	\$ 3,617,000	0.0%
3 Revenues:								
4 Taxes & Assessments	6,246,837	6,459,521	6,542,600	6,633,600	7,194,300	7,194,300	7,194,300	10.0%
5 Licenses & Fees	3,145,160	3,328,430	3,189,200	3,411,700	3,549,500	3,549,500	3,549,500	11.3%
6 Intergovernmental	1,700,559	1,787,882	1,684,200	1,768,100	1,836,400	1,836,400	1,836,400	9.0%
7 Fines & Forfeitures	401,654	317,582	333,000	284,000	278,000	278,000	278,000	-16.5%
8 Charges for Services	322	2,501	2,000	18,600	2,000	2,000	2,000	0.0%
9 Miscellaneous	177,094	359,008	111,500	364,900	318,100	318,100	318,100	185.3%
10 Total Revenues	11,671,626	12,254,924	11,862,500	12,480,900	13,178,300	13,178,300	13,178,300	11.1%
11 Other Resources:								
12 Transfers In	797,500	840,000	1,008,000	1,008,000	2,350,800	2,178,800	2,178,800	133.2%
13 Total Other Resources:	797,500	840,000	1,008,000	1,008,000	2,350,800	2,178,800	2,178,800	116.2%
14 TOTAL RESOURCES	15,850,709	16,696,449	16,486,700	17,611,200	19,146,100	18,974,100	18,974,100	15.1%
15 REQUIREMENTS:								
16 Expenditures:								
17 Administration	2,641,500	2,397,075	2,915,800	2,770,900	3,367,300	3,356,800	3,356,800	15.1%
18 Planning	476,622	512,873	636,400	551,300	661,600	661,600	661,600	4.0%
19 Municipal Court	193,874	206,854	232,700	211,000	236,200	236,200	236,200	1.5%
20 Police	8,546,388	9,066,596	10,241,000	10,070,200	10,758,600	10,753,600	10,753,600	5.0%
21 Transient Occupancy Tax	-	-	-	-	232,300	273,200	273,200	
22 Total Expenditures	11,858,384	12,183,398	14,025,900	13,603,400	15,256,000	15,281,400	15,281,400	9.0%
23 Other Requirements:								
24 Transfers Out	390,800	390,800	390,800	390,800	460,800	390,800	390,800	0.0%
25 Contingency	-	-	76,400	-	200,000	200,000	276,800	262.3%
26 Total Other Requirements	390,800	390,800	467,200	390,800	660,800	590,800	667,600	42.9%
27 Fund Balance:								
28 Committed	-	-	-	-	47,700	1,051,200	974,400	
29 Unassigned	3,601,525	4,122,251	1,993,600	3,617,000	3,181,600	2,050,700	2,050,700	2.9%
30 Total Fund Balance	3,601,525	4,122,251	1,993,600	3,617,000	3,229,300	3,101,900	3,025,100	51.7%
31 TOTAL REQUIREMENTS	\$ 15,850,709	\$ 16,696,449	\$ 16,486,700	\$ 17,611,200	\$ 19,146,100	\$ 18,974,100	\$ 18,974,100	16.1%

Ending Fund Balance As a Percentage of Revenue	31.5%	15.5%	26.8%	20.8%	20.2%	19.7%
Revenues in Excess of Current Expenditures	\$ 520,726	\$ (1,622,600)	\$ (505,300)	\$ (387,700)	\$ (515,100)	\$ (591,900)

General Fund Non-Departmental Resources



	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balances								
3 Unrestricted Beginning Bal \$	3,283,244	3,513,925	3,464,000	3,896,000	3,378,600	3,378,600	3,378,600	-2.5%
4 Opioid Settlement	-	-	-	72,200	122,200	-	-	
5 Total Beginning Balances	3,283,244	3,513,925	3,464,000	3,968,200	3,500,800	\$ 3,378,600	\$ 3,378,600	-2.5%
6 Taxes:								
7 Current Taxes	5,926,104	6,209,335	6,282,600	6,395,600	6,587,500	6,587,500	6,587,500	4.9%
8 Prior Year Taxes	147,719	91,913	130,000	78,000	100,000	100,000	100,000	-23.1%
9 Sales Taxes	173,014	158,273	130,000	160,000	156,800	156,800	156,800	20.6%
10 Total Taxes	6,246,837	6,459,521	6,542,600	6,633,600	6,844,300	6,844,300	6,844,300	4.6%
11 Licenses & Fees:								
12 Electric Franchise	1,207,920	1,276,370	1,220,000	1,382,300	1,525,800	1,525,800	1,525,800	25.1%
13 Natural Gas Franchise	386,146	483,405	400,000	483,000	483,000	483,000	483,000	20.8%
14 Telephone Franchise	28,862	27,258	28,000	23,400	20,900	20,900	20,900	-25.4%
15 Cable Television Franchise	459,324	451,255	460,000	409,100	388,600	388,600	388,600	-15.5%
16 Sanitation Franchise	347,580	355,333	370,000	368,900	370,000	370,000	370,000	0.0%
17 Water Sales Assessments	182,673	179,694	185,600	194,500	202,300	202,300	202,300	9.0%
18 Sewer License Fee	343,953	362,409	369,600	382,400	401,500	401,500	401,500	8.6%
19 Stormwater Franchise	84,451	84,399	84,000	84,400	84,400	84,400	84,400	0.5%
20 Other Franchise	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0.0%
21 Liquor Licenses	2,860	2,605	3,000	3,000	3,000	3,000	3,000	0.0%
22 Lien Search Fee	20,109	18,191	15,000	16,000	16,000	16,000	16,000	6.7%
23 Total Licenses & Fees	3,067,878	3,244,919	3,139,200	3,351,000	3,499,500	3,499,500	3,499,500	11.5%
24 Intergovernmental:								
25 Cigarette Tax	32,077	29,077	30,000	26,300	25,500	25,500	25,500	-15.0%
26 Liquor Tax	733,332	776,214	750,000	768,000	806,400	806,400	806,400	7.5%
27 State Revenue Sharing	419,590	441,297	430,000	433,300	454,000	454,000	454,000	5.6%
28 Opioid Settlement	-	72,222	-	50,000	50,000	-	-	
29 Grants - State	-	-	-	-	-	-	-	
30 Grants - County	15,000	15,000	15,000	15,000	20,000	20,000	20,000	33.3%
31 Total Intergovernmental	1,199,999	1,333,810	1,225,000	1,292,600	1,355,900	1,305,900	1,305,900	6.6%
32 Miscellaneous:								
33 Stadium Rent	35,509	41,489	35,000	41,500	41,500	41,500	41,500	18.6%
34 Interest	20,953	154,703	15,000	245,000	195,000	195,000	195,000	1200.0%
35 Rental and Property Incom	200	100	100	100	15,100	15,100	15,100	15000.0%
36 Cell Tower Rent	10,887	20,197	25,200	25,200	26,000	26,000	26,000	3.2%
37 Art Walk Revenue	2,900	-	3,200	3,200	3,200	3,200	3,200	0.0%
38 Parks SDC Admin Fee	20,241	41,090	5,000	20,000	6,300	6,300	6,300	26.0%
39 Miscellaneous Revenue	4,589	13,243	2,000	3,000	5,000	5,000	5,000	150.0%
40 Total Miscellaneous	95,279	270,822	85,500	338,000	292,100	292,100	292,100	241.6%

General Fund

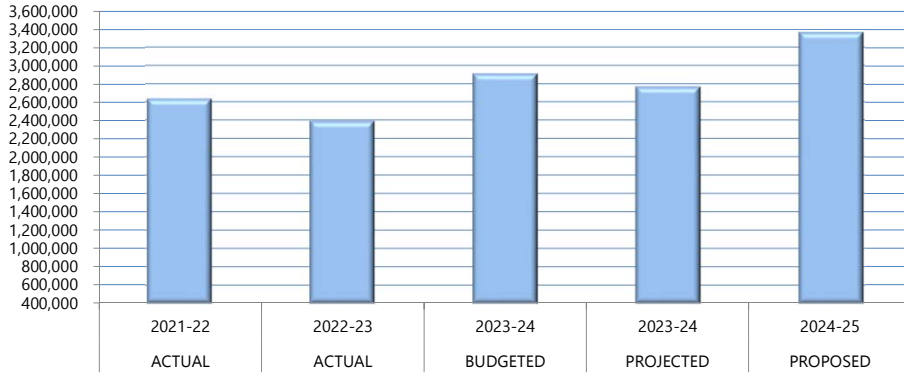
Non-Departmental Resources

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
41 Transfers In:								
42 Police Services Fund	-	-	-	-	-	-	-	-
43 ARPA Fund	-	-	-	-	-	-	-	-
44 Total Transfers In	-	-	-	-	-	-	-	-
41 TOTAL RESOURCES	\$ 10,609,993	\$ 11,309,072	\$ 10,992,300	\$ 11,615,200	\$ 15,370,400	\$ 11,941,800	\$ 11,941,800	8.6%

Budget Notes:

- 7 Property Tax Revenues are expected to increase 3% primarily from increased taxable assessed value.
- 8 Prior year Property Tax revenues are based on a five year average.
- 9 The League of Oregon Cities projects a 2% decrease in marijuana revenues
- 12 Revenue estimates include a PGE rate increase of 17.2% effective January 1, 2024 and a Salem Electric increase of 4.7% effective October 1, 2023. PGE has requested an additional increase of on average 7.4% however it has not yet been approved by the Public Utility Commission.
- 13 NW Natural has not announced a rate increase for FY 2024-25.
- 14 Telephone franchise revenues continue to decline as more users switch from landlines to cellular phones which are not subject to franchise tax.
- 15 Comcast franchise revenue peaked during the middle of FY2021-22 and has been slowly going back to its historical level as customers are dropping cable in favor of other streaming media sources. The 2024-25 projection anticipates that the decline slows to 5%.
- 16 Sanitation revenues were adjusted during FY2022-23, no additional changes are anticipated that would impact FY2024-25.
- 17-19 City Utility assessments and fees are expected to increase commensurate with the rate increases anticipated in FY2024-25.
- 25 The League of Oregon Cities reports that the State projects a 3% decline in Cigarette Tax revenues.
- 26 The League of Oregon Cities reports that the State projects a 5% increase in Liquor Tax revenues.
- 27 State Revenue Sharing revenues have increased due to an increase in liquor sales in Oregon. The League of Oregon Cities projects a 5% increase in FY24-25. Revenue Sharing dollars are planned to fund operating expenditures, primarily public safety.
- 30 Marion County has extended the Community Prosperity Grant program for an additional three year period. The grant program provides \$20,000 per year on a reimbursement basis for economic development type activities.
- 35 Includes ground lease with the Keizer Heritage Foundation and the purchase option for Keizer Station Area A.

General Fund Non-Departmental Requirements



	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	% CHANGE
	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	PRIOR BUDGET
1 TOTAL REQUIREMENTS:								
2 Expenditures:								
3 Materials & Services:								
4 Public Notices	\$ 2,001	\$ 1,734	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
5 Art Walk Artists' Stipends	4,400	-	3,200	3,200	3,200	-	-	-100.0%
6 Public Art Commission	1,502	12,190	6,000	6,000	6,000	-	-	-100.0%
7 Civic Center Art	100	-	500	-	500	-	-	-100.0%
8 Legal Services	5,781	19,456	15,000	13,000	15,000	15,000	15,000	0.0%
9 PERS Retirement Obligation	-	-	-	-	500,000	500,000	500,000	
10 Administrative Services Charges	2,318,028	2,251,571	2,799,300	2,576,200	2,738,700	2,738,700	2,738,700	-2.2%
11 Contractual Services	31,397	40,712	35,000	101,000	46,300	46,300	46,300	32.3%
12 Insurance	369	369	500	400	500	500	500	0.0%
13 Holiday Lights	1,347	4,585	2,000	1,800	2,000	-	-	-100.0%
14 CARES Act Grant	180	-	-	-	-	-	-	
15 Community Prosperity Grant	-	15,000	-	15,000	20,000	20,000	20,000	
16 Off-Site Property Maintenance	29,517	9,283	8,000	8,000	10,000	10,000	10,000	25.0%
17 Neighborhood Associations	2,411	3,477	6,000	6,000	4,800	6,000	6,000	0.0%
18 SK Schools Tax Payment	207,205	-	-	-	-	-	-	
19 Volunteer Recognition	262	498	300	300	300	300	300	0.0%
20 Keizer United	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0.0%
21 Keizer Heritage Center	20,000	20,000	20,000	20,000	-	-	-	-100.0%
22 Mid-Willamette Homeless Alliance	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0.0%
23 Emergency Management	-	1,200	1,000	1,000	1,000	1,000	1,000	0.0%
24 Total Materials & Services	2,641,500	2,397,075	2,915,800	2,770,900	3,367,300	3,356,800	3,356,800	15.1%
28 Total Expenditures	2,641,500	2,397,075	2,915,800	2,770,900	3,367,300	3,356,800	3,356,800	15.1%
29 Other Requirements:								
30 Contingencies:								
31 General Contingency	-	-	76,400	-	200,000	200,000	200,000	161.8%
32 Transfers Out:								
33 Park Services Fund	360,800	360,800	360,800	360,800	360,800	360,800	360,800	0.0%
34 Transportation Improvement Fund	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0.0%
35 Total Transfers Out	390,800	390,800	390,800	390,800	390,800	390,800	390,800	0.0%
36 TOTAL REQUIREMENTS	\$3,032,300	\$2,787,875	\$3,383,000	\$ 3,161,700	\$ 3,958,100	\$ 3,947,600	\$ 3,947,600	16.7%

General Fund Non-Departmental Requirements

Summary of Administrative Service Fund Charges

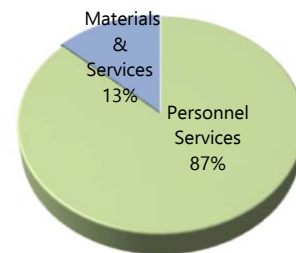
	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 220,200	\$ 230,069	\$ 343,700	\$ 255,300	\$ 372,000	\$ 372,000	\$ 372,000	8.2%
City Manager	227,174	211,926	229,200	227,600	242,100	242,100	242,100	5.6%
Information Systems	409,339	468,592	499,700	422,800	522,300	522,300	522,300	4.5%
Attorney's Office	315,393	306,385	376,400	354,600	397,000	397,000	397,000	5.5%
City Recorder	209,053	221,388	260,300	235,000	250,000	250,000	250,000	-4.0%
Human Resources	274,388	258,555	297,100	288,700	307,800	307,800	307,800	3.6%
Finance	231,670	244,676	278,000	275,700	285,600	285,600	285,600	2.7%
Facility Maintenance	405,836	285,836	486,500	489,300	332,600	332,600	332,600	-31.6%
Public Works	24,975	24,144	28,400	27,200	29,300	29,300	29,300	3.2%
Administrative Services Charges	\$ 2,318,028	\$ 2,251,571	\$ 2,799,300	\$ 2,576,200	\$ 2,738,700	\$ 2,738,700	\$ 2,738,700	-2.2%

Budget Notes:

- 6 Public Art Commission includes \$1,000 for preservation of wood art, \$2,000 for utility box art (approximately 4 utility boxes), \$2,000 for additional statues on River Road or mural to wrap the bathroom walls at Keizer Rapids Park, \$700 for Civic Center art and \$300 for the holiday card contest.
- 8 Legal Services include outside legal assistance on City matters specific to General Fund related activities (excluding Bond Counsel and Labor Attorney
- 10 Administrative Service Charges increased primarily from personnel service increases associated with salary and wage, retirement and insurance
- 11 Contractual services includes recurring lien search fees and credit card processing fees. The increase is associated with the National City Survey.
- 16 The increase is due to electricity rate increase and the City taking over landscape maintenance at the Keizer Heritage Center.
- 17 Payment to each neighborhood association is contingent upon the association being officially recognized by the City and provided on a reimbursement basis. The payment is to provide support for the printing and postage associated with brochures and news letters, and for yard signs.
- 20 Payment to Keizer United is subject to approval by the City of Keizer City Council upon review of a plan for expenditures.
- 21 Support for the Keizer Heritage Center moved to the Event Center Fund.
- 33 The City policy dictates that at least 2.5% of General Fund budgeted revenues be used in support of the City's park system. The current year transfer amount is 3.0%.
- 34 During Fiscal Year 2020-21 the General Fund borrowed \$148,200 from the Transportation Improvement Fund to provide appropriations for upgrading the Police Department's car video systems. The loan will be repaid over five years.

General Fund Planning

The Planning Department provides a variety of services that are important to the economic wellbeing and quality of life of Keizer businesses and residents. Services include managing the City development activities, community plans, building permit processes, and enforcing City codes. Long-range planning activities include policy issues regarding management of the Comprehensive Plan, State Planning requirements including Periodic Review, Transportation Planning, and development of specific plans such as Master Plans, developing code revisions and ordinance development. Current planning activities include services to the public for development relative to zoning, land dividing, and floodplain management. Code Enforcement regulates zoning violations, solid waste, noxious weeds and unsafe housing issues. Building Permit Administration connects development with other appropriate staff within the City, and to Marion County, implementing the new statewide permit system.



	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 Revenues:								
2 Licenses & Fees:								
3 Sign Permits	\$ 2,442	\$ 2,689	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
4 Land Use Application Fees	16,679	11,288	15,000	16,000	15,000	15,000	15,000	0.0%
5 Building Fees - Zoning	30,957	41,869	15,000	24,700	15,000	15,000	15,000	0.0%
6 Permit Administrative Fee	17,204	19,665	10,000	10,000	10,000	10,000	10,000	0.0%
7 Facility Fee	10,000	8,000	8,000	8,000	8,000	8,000	8,000	0.0%
8 Total Licenses & Fees	77,282	83,511	50,000	60,700	50,000	50,000	50,000	0.0%
9 Intergovernmental:								
10 Planning Grants - State	1,719	-	-	-	40,000	40,000	40,000	
11 Total Intergovernmental	1,719	-	-	-	40,000	40,000	40,000	
12 Charges for Services:								
13 Nuisance Abatement	322	2,501	2,000	18,600	2,000	2,000	2,000	0.0%
14 Total Revenues	77,604	86,012	52,000	79,300	92,000	92,000	92,000	76.9%
15 Expenditures:								
16 Personnel Services:								
17 Planning Director	96,630	103,536	110,000	110,400	119,100	119,100	119,100	8.3%
18 Code Compliance Officer	54,167	57,738	61,800	61,900	64,900	64,900	64,900	5.0%
19 Planning Staff	132,317	137,849	143,700	141,600	149,400	149,400	149,400	4.0%
20 GIS	-	-	3,500	-	3,500	3,500	3,500	0.0%
21 Overtime	-	-	1,000	500	1,000	1,000	1,000	0.0%
22 Cell Phone Stipend	1,638	1,638	1,700	1,700	1,700	1,700	1,700	0.0%
23 Wellness	1,555	1,433	2,000	1,500	2,000	2,000	2,000	0.0%
24 Payroll Taxes	4,402	4,849	7,000	6,400	7,500	7,500	7,500	7.1%
25 Retirement	83,501	87,682	112,700	109,600	118,800	118,800	118,800	5.4%
26 Insurance Benefits	81,405	94,300	103,600	98,500	105,400	105,400	105,400	1.7%
27 Workers Compensation	6,065	754	1,200	800	1,000	1,000	1,000	-16.7%
28 Total Personnel Services	461,680	489,779	548,200	532,900	574,300	574,300	574,300	4.8%

General Fund Planning

	ACTUAL	ACTUAL	APPROVED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	PRIOR BUDGET
29 Materials & Services:								
30 Mapping Supplies & Services	-	136	300	-	300	300	300	0.0%
31 Uniforms	534	1,655	500	500	500	500	500	0.0%
32 Postage & Printing	-	-	3,000	-	3,000	3,000	3,000	0.0%
33 Meetings, Travel & Training	274	1,645	7,200	2,000	7,200	7,200	7,200	0.0%
34 Public Notices	979	928	2,500	2,000	2,500	2,500	2,500	0.0%
35 Contractual Services	-	91	-	300	-	-	-	
36 Hearings Officer	2,131	-	3,000	2,000	3,000	3,000	3,000	0.0%
37 Telephone	440	480	500	500	500	500	500	0.0%
38 Auto Insurance	1,202	1,248	1,900	900	1,000	1,000	1,000	-47.4%
39 Gasoline	1,389	1,221	1,300	1,000	1,300	1,300	1,300	0.0%
40 Vehicle Maintenance	6,749	324	2,500	1,500	2,500	2,500	2,500	0.0%
41 Nuisance Abatement	1,005	15,246	15,000	7,500	15,000	15,000	15,000	0.0%
42 Operating Equipment	-	120	500	200	500	500	500	0.0%
43 Medical testing	239	-	-	-	-	-	-	
44 Grant/Study Expenditures	-	-	50,000	-	50,000	50,000	50,000	0.0%
45 Total Materials & Services	14,942	23,094	88,200	18,400	87,300	87,300	87,300	-1.0%
46 Total Expenditures	\$ 476,622	\$ 512,873	\$ 636,400	\$ 551,300	\$ 661,600	\$ 661,600	\$ 661,600	4.0%

Budget Notes:

Revenues:

- 5 Building Fees and Permit Administration Fees will increase due to Keizer Station Area C and Area D building activity and new subdivision
6 applications.
- 10 State Grants include a \$40,000 reimbursement from DCLD for work related to the CFEC legislation

Expenditures:

Personnel Services:

- 16 The Budget provides a 4.0% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.
- For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

Materials & Services:

- 32 Postage & Printing costs provide for a mass mailing should legal mandates require one in FY23-24.
- 33 Meetings, Travel & Training includes \$5,000 for a national conference and \$1,600 for memberships plus \$600 for the Code Compliance training and memberships.
- 44 This is appropriations in the event the City needs matching funds for any upcoming State sponsored studies.

General Fund

Finance - Municipal Court

The Municipal Court administers the judicial system for the City of Keizer. The Court handles traffic infractions, City code violations and limited Juvenile status violations into Court proceedings, all enforced by the Keizer Police Department. Municipal Court arraignments and hearings are held weekly in the City Hall Council Chambers. An independent contractor serves as the Municipal Court Judge. Staff provides excellent customer service by encouraging compliance with manageable payment schedules and opportunities to fulfill court orders and requirements.

	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	PRIOR BUDGET
1 Revenues:								
2 Fines & Forfeits:								
3 Municipal Court Fines	\$ 164,130	\$ 181,543	\$ 165,000	\$ 170,000	\$ 165,000	\$ 165,000	\$ 165,000	0.0%
4 Past Due Collections	224,006	130,401	165,000	110,000	110,000	110,000	110,000	-33.3%
5 Total Fines & Forfeits	388,136	311,944	330,000	280,000	275,000	275,000	275,000	-16.7%
6 Total Revenues	388,136	311,944	330,000	280,000	275,000	275,000	275,000	-16.7%
7 Expenditures:								
8 Personnel Services:								
9 Court Clerks	55,972	57,954	60,200	55,600	62,800	62,800	62,800	4.3%
10 Overtime	363	130	1,500	300	1,500	1,500	1,500	0.0%
11 Wellness	312	470	500	500	500	500	500	0.0%
12 Payroll Taxes	871	950	1,400	1,200	1,400	1,400	1,400	0.0%
13 Retirement	15,294	15,833	19,700	18,100	20,500	20,500	20,500	4.1%
14 Insurance Benefits	20,905	24,700	27,200	25,800	27,600	27,600	27,600	1.5%
15 Workers Compensation	148	139	200	200	200	200	200	0.0%
16 Total Personnel Services	93,865	100,176	110,700	101,700	114,500	114,500	114,500	3.4%
17 Materials & Services:								
18 Materials & Supplies	128	-	500	400	500	500	500	0.0%
19 Meetings, Travel & Training	-	-	1,000	-	1,000	1,000	1,000	0.0%
20 Judge's Services	15,841	19,103	19,000	19,500	19,500	19,500	19,500	2.6%
21 Other Contractual Services	11,037	15,442	11,500	13,000	13,000	13,000	13,000	13.0%
22 Peer Court	17,594	24,200	25,000	26,400	27,700	27,700	27,700	10.8%
23 Interagency Assessments	55,409	47,933	65,000	50,000	60,000	60,000	60,000	-7.7%
24 Total Materials & Services	100,009	106,678	122,000	109,300	121,700	121,700	121,700	-0.2%
25 Total Expenditures	\$ 193,874	\$ 206,854	\$ 232,700	\$ 211,000	\$ 236,200	\$ 236,200	\$ 236,200	1.5%

Budget Notes:

3 Municipal Court Fines are expected to be consistent with the prior year.

Expenditures:

Personnel Services:

8 The Budget provides a 4.0% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

General Fund

Police Operations

The mission of the Keizer Police Department is to help the community maintain order while promoting safety and freedom and building public confidence.

	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE	
	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	PRIOR BUDGET	
RESOURCES:									
Beginning Balances:									
1	K-9 Donations	\$ 27,061	\$ 16,322	\$ 87,000	\$ 82,900	\$ 70,000	\$ 70,000	\$ 70,000	-19.5%
2	Civil/Criminal Forfeitures	71,278	71,278	65,200	71,200	46,200	46,200	46,200	-29.1%
3	Opioid Settlement	-	-	-	-	-	122,200	122,200	
4	Total Beginning Balances	98,339	87,600	152,200	154,100	116,200	238,400	238,400	56.6%
Revenues:									
Intergovernmental:									
7	Special Duty Officers	-	-	3,000	3,000	3,000	3,000	3,000	0.0%
8	School Resource Contract	469,144	426,145	433,700	445,000	450,000	450,000	450,000	3.8%
9	Overtime Grants	21,520	25,054	15,000	20,000	20,000	20,000	20,000	33.3%
10	Police Capital Grants	8,177	2,873	7,500	7,500	7,500	7,500	7,500	0.0%
11	Opioid Settlement	-	-	-	-	-	50,000	50,000	
12	Total Intergovernmental	498,841	454,072	459,200	475,500	480,500	530,500	530,500	15.5%
Fines & Forfeits:									
14	Police Impound Fees	3,774	5,638	3,000	4,000	3,000	3,000	3,000	0.0%
15	Civil/Criminal Forfeitures	9,744	-	-	-	-	-	-	
16	Total Fines & Forfeits	13,518	5,638	3,000	4,000	3,000	3,000	3,000	0.0%
Miscellaneous:									
18	Police Testing Reimbursements	285	240	600	300	600	600	600	0.0%
19	Cadet Donations	110	100	-	-	-	-	-	
20	Reserve Officer Donations	400	400	300	500	300	300	300	0.0%
21	Police Donations - Blast Camp	-	3,200	-	1,000	-	-	-	
22	Police Donations	-	-	-	-	-	-	-	
23	K-9 Donations	9,151	66,650	100	100	100	100	100	0.0%
24	Event Overtime Reimbursements	-	-	-	-	-	-	-	
25	Surplus Property Proceeds	11,600	9,196	5,000	5,000	5,000	5,000	5,000	0.0%
26	Miscellaneous	60,269	8,400	20,000	20,000	20,000	20,000	20,000	0.0%
27	Total Miscellaneous	81,815	88,186	26,000	26,900	26,000	26,000	26,000	0.0%
28	Total Revenues	594,174	547,896	488,200	506,400	509,500	559,500	559,500	
Other Resources:									
Transfers In:									
31	From Police Services Fund	797,500	840,000	1,008,000	1,008,000	1,209,600	1,037,600	1,037,600	2.9%
32	From ARPA Fund	-	-	-	-	1,141,200	1,141,200	1,141,200	
33	Total Transfers In	797,500	840,000	1,008,000	1,008,000	2,350,800	2,178,800	2,178,800	116.2%
Other:									
34	General Fund Support	7,056,375	7,591,100	8,592,600	8,401,700	8,923,300	8,751,300	8,751,300	
	TOTAL RESOURCES	8,546,388	9,066,596	10,241,000	10,070,200	11,899,800	11,728,000	11,728,000	14.5%
Expenditures:									
Personnel Services:									
37	Chief of Police	181,549	161,129	176,400	159,900	155,000	155,000	155,000	-12.1%
38	Lieutenants	353,234	365,888	417,200	402,700	421,800	421,800	421,800	1.1%
39	Sergeants	644,802	749,103	822,000	747,100	745,500	745,500	745,500	-9.3%
40	Police Officers	2,477,821	2,719,512	2,791,500	2,776,700	3,155,900	3,155,900	3,155,900	13.1%
41	Administrative Support	534,529	480,896	549,300	553,300	584,200	584,200	584,200	6.4%
42	Overtime	209,298	236,918	215,000	200,000	215,000	215,000	215,000	0.0%
43	Overtime - Grant Programs	15,905	16,642	15,000	15,000	15,000	15,000	15,000	0.0%
44	Overtime - Community Events	28,381	6,470	11,000	14,000	5,000	-	-	-100.0%
45	On Call Duty Pay	18,459	18,070	18,200	18,200	18,200	18,200	18,200	0.0%
46	Cell Phone Stipends	37,725	39,750	37,300	37,800	31,000	31,000	31,000	-16.9%
47	Clothing Allowance	8,000	8,600	8,000	8,000	8,000	8,000	8,000	0.0%
48	Wellness	12,554	13,163	25,100	15,000	25,000	25,000	25,000	-0.4%
49	Payroll Taxes	69,444	76,401	102,400	107,000	117,500	117,500	117,500	14.7%
50	Retirement & VEBA	1,496,233	1,573,340	2,055,900	2,169,000	2,157,400	2,157,400	2,157,400	4.9%
51	Insurance Benefits	1,207,825	1,253,537	1,414,100	1,344,600	1,438,700	1,438,700	1,438,700	1.7%
52	Workers Compensation	43,690	18,916	60,000	60,000	60,000	60,000	60,000	0.0%
53	Total Personnel Services	7,339,449	7,738,335	8,718,400	8,628,300	9,153,200	9,148,200	9,148,200	4.9%

General Fund

Police Operations

	ACTUAL 2021-22	ACTUAL 2022-23	APPROVED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
54 Materials & Services:								
55 Cadet Program	303	1,900	4,000	1,000	2,500	2,500	2,500	-37.5%
56 Reserve Officer Program	8,932	5,077	15,000	10,000	8,000	8,000	8,000	-46.7%
57 K-9 Donation Expense	19,890	-	5,800	13,000	5,800	5,800	5,800	0.0%
58 Clothing & Duty Gear	26,620	27,790	35,000	20,000	30,000	30,000	30,000	-14.3%
59 Civil/Criminal Forfeiture Expense	22,079	32,133	5,000	25,000	46,200	46,200	46,200	824.0%
60 K-9 Program	7,943	3,336	6,000	3,000	6,000	6,000	6,000	0.0%
61 Association Memberships	1,700	3,890	4,500	4,000	4,500	4,500	4,500	0.0%
62 Meetings, Travel & Training	39,765	30,944	45,000	40,000	35,000	35,000	35,000	-22.2%
63 Tuition Reimbursement	736	-	-	-	-	-	-	
64 Public Notices	116	65	500	500	500	500	500	0.0%
65 Labor Attorney	1,380	60,238	25,000	25,000	25,000	25,000	25,000	0.0%
66 Contractual Services	9,883	9,016	18,000	12,000	18,000	18,000	18,000	0.0%
67 Telephone/Internet Service	23,834	20,831	25,000	18,000	25,000	25,000	25,000	0.0%
68 Auto Insurance	24,292	25,425	37,800	33,000	41,900	41,900	41,900	10.8%
69 Office Equipment Rental	731	1,252	1,400	1,400	1,400	1,400	1,400	0.0%
70 Gasoline	79,382	85,429	95,000	85,000	95,000	95,000	95,000	0.0%
71 Vehicle Maintenance	60,428	46,734	45,000	40,000	47,000	47,000	47,000	4.4%
72 Equipment Maintenance	1,452	-	2,000	1,500	2,000	2,000	2,000	0.0%
73 Community Services	-	3,649	5,500	4,000	5,500	5,500	5,500	0.0%
74 Operating Materials	17,936	16,631	16,000	16,000	16,000	16,000	16,000	0.0%
75 Ammo & Weapons	16,264	19,021	17,000	19,000	20,000	20,000	20,000	17.6%
76 Durable Goods	17,017	4,319	10,000	8,000	10,000	10,000	10,000	0.0%
77 Willamette Valley Comm Center	495,585	534,801	578,300	578,300	613,500	613,500	613,500	6.1%
78 Salem Radio Bandwidth	43,541	47,130	48,600	48,600	50,500	50,500	50,500	3.9%
79 RAIN	6,196	6,178	9,000	9,000	9,000	9,000	9,000	0.0%
80 Report Management Systems	46,800	49,278	51,600	51,600	51,600	51,600	51,600	0.0%
81 After Hours Record System	-	-	-	-	57,000	57,000	57,000	
82 Investigations	9,139	12,102	12,000	5,000	8,000	8,000	8,000	-33.3%
83 Blast Camp	-	-	3,500	5,000	3,500	3,500	3,500	0.0%
84 Hiring Expense	7,461	3,723	5,000	2,000	5,000	5,000	5,000	0.0%
85 Miscellaneous Expense	4,204	733	-	3,000	-	-	-	
86 Total Materials & Services	993,609	1,051,625	1,126,500	1,081,900	1,243,400	1,243,400	1,243,400	10.4%
87 Capital Outlay:								
88 Police Protective Vests	8,016	8,563	14,000	10,000	14,000	14,000	14,000	0.0%
89 Police Vehicle Purchases	205,314	268,073	382,100	350,000	348,000	348,000	348,000	-8.9%
90 Total Capital Outlay	213,330	276,636	396,100	360,000	362,000	362,000	362,000	-8.6%
91 Total Expenditures	\$ 8,546,388	\$ 9,066,596	\$ 10,241,000	\$ 10,070,200	\$ 10,758,600	\$ 10,753,600	\$ 10,753,600	5.0%
92 Fund Balance:								
93 Assigned	-	-	-	-	1,141,200	974,400	974,400	
94 TOTAL REQUIREMENTS	\$ 8,546,388	\$ 9,066,596	\$ 10,241,000	\$ 10,070,200	\$ 11,899,800	\$ 11,728,000	\$ 11,728,000	14.5%

Budget Notes:

Personnel Services:

36 The budget provides a 4.0% wage and salary increase for all non-represented and represented staff. In addition step increases for those eligible as provided for in the Union Contract and City Personnel Policies.

42 Overtime costs are based upon after-hours investigations and court appearances. Training rarely incurs overtime. Overtime costs are about 6% of sworn staff wages.

Materials & Services:

68 Auto insurance premiums will increase up to 11%. The increase is the result of higher repair/replacement costs for vehicles in the event there is a claim.

70 Gasoline is based on historical average of 23,750 gallons at \$4.00 per gallon = \$95,000.

77 The Willamette Valley Communication Center (WVCC) costs are presented net of the State 911 tax received directly by WVCC on behalf of the City. During Fiscal Year 2021-22 and 2022-23 the City was credited with \$210,000 in State 911 tax, respectively.

78 The City of Salem has indicated that the radio bandwidth rental will be \$54.60 per unit with the City having approximately 96 units.

Capital Outlay:

89 Provides for the acquisition and upfitting of two patrol cars and three police administrative vehicles.

General Fund

Transient Occupancy Tax

The City assesses a 6% Transient Occupancy Tax (TOT) on the gross rent charged to guests in hotels/motels, including properties rented through home sharing services like Arirbnb, that are located within the city limits.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3 Revenues:								
4 Taxes:								
5 Hotel/Motel Tax	-	-	-	-	350,000	350,000	350,000	
6 TOTAL RESOURCES	-	-	-	-	350,000	350,000	350,000	
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Overtime - Community Events	-	-	-	-	9,000	15,000	15,000	
11 Materials & Services:								
12 Art Walk Artists' Stipends	-	-	-	-	-	3,200	3,200	
13 Public Art Commission	-	-	-	-	-	6,000	6,000	
14 Civic Center Art	-	-	-	-	-	500	500	
15 Holiday Lights	-	-	-	-	-	2,000	2,000	
16 Chamber of Commerce	-	-	-	-	1,600	1,600	1,600	
17 Keizer Heritage Foundation	-	-	-	-	20,000	26,000	26,000	
18 Keizer Heritage Foundation - HVAC	-	-	-	-	-	13,000	13,000	
19 Keizer Heritage Foundation - Handrails	-	-	-	-	-	4,200	4,200	
20 Parade Related Costs	-	-	-	-	1,700	1,700	1,700	
21 Total Materials & Services	-	-	-	-	23,300	58,200	58,200	
22 Capital Outlay:								
23 Keizer Rapids Turf Field Phase 3	-	-	-	-	200,000	200,000	200,000	
24 Total Expenditures	-	-	-	-	232,300	273,200	273,200	
25 Other Requirements:								
26 Transfers Out:								
27 Event Center Fund	-	-	-	-	70,000	-	-	
Other Requirements:								
Contingency	-	-	-	-	-	-	76,800	
28 Fund Balance:								
29 Unassigned	-	-	-	-	47,700	76,800	-	
28 TOTAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	

Budget Notes:

Revenues:

- 5 The City assesses a 6% Transient Occpuancy Tax on the gross rent charged to guests in hotels/motels, including properties rented through home sharing service like Airbnb, that are located within the city limits.

Expenditures:

- 10 Police overtime costs associated with the Holiday Lights Parade and the Bloomin' Iris Day Parade.
- 13 Public Art Commission includes \$1,000 for perservation of wood art, \$2,000 for utility box art (approximately 4 utility boxes), \$2,000 for additional statues on River Road or mural to wrap the bathroom walls at Keizer Rapids Park, \$700 for Civic Center art and \$300 for the holiday card contest.
- 16 Keizer Chamber to appear to before council.
- 17 Operational support for the Keizer Heritage Foundation that includes the Keizer Community Library, Keizer Art Association, Keizer Heritage Museum and Keizer Homegrown Theatre.
- 20 Permit fees and K23 video production costs for community events.
- 23 Fundng for Phase 3 of the Keizer Rapids Turf Field Project.
- 27 Transfer of 20% of the Transient Occupancy Tax to the Event Center Fund in support of tourism related events.

Police Services Fund

The Police Services Fee is to provide resources to hire and equip additional police officers. The fee covers employee costs such as wages, health insurance, retirement and taxes in addition to uniforms, service equipment and vehicles. Fees received are initially credited to this fund and as approved through the budget process transferred to the General Fund.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 289,739	\$ 245,357	\$ 325,500	\$ 331,800	\$ 384,600	\$ 384,600	\$ 384,600	18.2%
3 Revenues:								
4 Licenses & Fees								
5 Police Services Fee	753,118	926,437	1,058,000	1,060,800	1,217,000	1,045,000	1,045,000	-1.2%
6 TOTAL RESOURCES	1,042,857	1,171,794	1,383,500	1,392,600	1,601,600	1,429,600	1,429,600	3.3%
7 REQUIREMENTS:								
8 Expenditures:								
9 Transfers Out:								
10 General Fund	797,500	840,000	1,008,000	1,008,000	1,209,600	1,037,600	1,037,600	2.9%
11 Total Expenditures	797,500	840,000	1,008,000	1,008,000	1,209,600	1,037,600	1,037,600	2.9%
12 Other Requirements:								
13 Contingency	-	-	375,500	-	392,000	392,000	392,000	4.4%
14 Fund Balance:								
15 Restricted	245,357	331,794	-	384,600	-	-	-	
16 TOTAL REQUIREMENTS	\$1,042,857	\$1,171,794	\$ 1,383,500	\$1,392,600	\$1,601,600	\$1,429,600	\$ 1,429,600	3.3%

5 The Police Services Fee is currently \$6.90 per month for single family residences and non-residential locations and \$5.95 per unit per month for multi-family dwellings. In addition age related and low income discounts are available. The Fiscal Year 2024-25 provides for a 15% increase effective January 1, 2025. This increases the single family residences to \$7.94 per month and \$6.84 for multi-family dwellings.

American Rescue Plan Act (ARPA)

In August 2021 the City of Keizer entered into an agreement with the U.S. Department of the Treasury to receive approximately \$8.8 million in ARPA funds. The funds are part of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program enacted in March 2021. The funds must be committed for expenditure by December 31, 2024 and be spent by December 31, 2026.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ 4,820,024	\$ 6,939,200	\$ 7,077,800	\$ 3,723,400	\$ 3,723,400	\$ 3,723,400	-46%
3 Revenues:								
4 Intergovernmental:								
5 Grants - Federal	4,410,425	4,410,425	-	-	-	-	-	
6 Grants - State	850,000	-	-	-	649,800	649,800	649,800	
7 Grants - County	-	-	2,000,000	2,000,000	-	-	-	-100%
8 Total Intergovernmental	5,260,425	4,410,425	2,000,000	2,000,000	649,800	649,800	649,800	-68%
9 TOTAL RESOURCES	5,260,425	9,230,449	8,939,200	9,077,800	4,373,200	4,373,200	4,373,200	-51%
10 REQUIREMENTS:								
11 Expenditures:								
12 Personnel Services:								
13 Salary & Wages	-	33,679	400,000	400,000	200,000	200,000	200,000	-50%
14 Accrued Leave Payout	-	136,741	-	-	-	-	-	
15 Total Personnel Services	-	170,420	400,000	400,000	200,000	200,000	200,000	-50%
16 Materials & Services:								
17 Office Materials & Services	1,252	-	-	-	-	-	-	
18 Contractual Services	7,291	7,500	40,000	40,000	-	-	-	-100%
19 CASA of Marion County	150,000	-	-	-	-	-	-	
20 Strategic Planning	-	21,665	620,300	40,000	-	-	-	-100%
21 Employee Development and Training	-	56,647	28,000	20,000	-	-	-	-100%
22 Computer Software	-	12,305	100,000	100,000	100,000	100,000	100,000	0%
23 Cherriots K-12 Free Fare	-	30,000	-	-	-	-	-	
24 Keizer Community Dinner	-	7,500	-	-	-	3,000	3,000	
25 Keizer Community Foundation - Keizer Klosets	-	14,700	14,700	14,700	-	16,800	16,800	14%
26 Keizer Community Library	-	60,000	15,000	15,000	-	30,000	30,000	100%
27 Keizer Heritage Foundation	-	55,000	32,000	32,000	-	-	-	-100%
28 Total Materials & Services	158,543	265,317	850,000	261,700	100,000	149,800	149,800	-82%
29 Capital Outlay:								
30 Keizer Public Art Committee	-	15,000	-	-	-	-	-	
31 Computer Equipment	140,108	-	134,500	150,000	-	-	-	-100%
32 License Plate Reader Cameras	-	-	65,500	65,500	-	-	-	-100%
33 Police Body Cameras	-	-	100,000	-	100,000	100,000	100,000	0%
34 Park Cameras	-	-	200,000	-	200,000	200,000	200,000	0%
35 Vehicles - Code Enforcement	-	59,080	-	-	-	-	-	
36 Police Equipment	71,305	35,891	-	20,300	-	-	-	
37 Police Infrastructure Improvements	-	-	300,000	24,600	-	-	-	-100%
38 City Owned Property Improvements/Acquisitions	-	63,831	650,000	24,900	1,500,000	1,300,200	1,300,200	100%
39 Turf Field Phase One	-	188,146	5,261,300	3,709,000	-	-	-	-100%
40 Turf Field Phase Two	-	-	-	-	1,132,000	1,132,000	1,132,000	
41 Reitz Well	-	208,537	200,000	191,400	-	-	-	-100%
42 Meadows Pumphouse	22,011	494,885	777,900	507,000	-	-	-	-100%
43 Street Resurfacing	48,434	651,566	-	-	-	-	-	
44 Total Capital Outlay	281,858	1,716,936	7,689,200	4,692,700	2,932,000	2,732,200	2,732,200	-64%
45 Total Expenditures	440,401	2,152,673	8,939,200	5,354,400	3,232,000	3,082,000	3,082,000	-66%
46 Other Requirements:								
47 Transfers Out								
48 General Fund	-	-	-	-	1,141,200	1,141,200	1,141,200	
49 Water Fund	-	-	-	-	-	150,000	150,000	
Total Other Requirements	-	-	-	-	1,141,200	1,291,200	1,291,200	
50 Fund Balance:								
51 Restricted	4,820,024	7,077,776	-	3,723,400	-	-	-	
52 TOTAL REQUIREMENTS	\$ 5,260,425	\$ 9,230,449	\$ 8,939,200	\$ 9,077,800	\$ 4,373,200	\$ 4,373,200	\$ 4,373,200	-51%

American Rescue Plan Act (ARPA)

Budget Notes:

Resources:

6 Oregon Parks and Recreation Department Grant for Phase Two of the Turf Field Project.

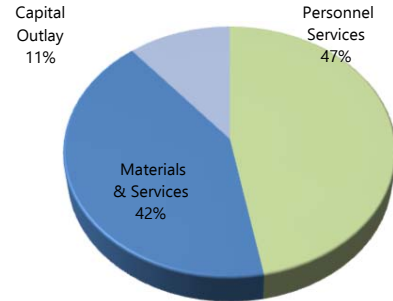
Expenditures:

- 13 To support the recruitment and backfill of critical positions, including Human Resource Director and Police Department employees.
- 18 City Attorney third party recruiting costs, Lewis Media Photography and pollution insurance required for certain ARPA projects
- 20 Completion of the city-wide strategic planning process and project starter money.
- 21 Ongoing High Performance Organization training.
- 22 To provide for the implimentation costs of human resource information system and payroll, codification and website upgrade.
- 31 Includes costs associated with the city-wide telephone and email system upgrades.
- 38 Property acquisition, Rawlins property site prep and predesign on Verda to Dearborn - East side.
- 39 Provides for adding two turf fields at Keizer Rapids Park.
- 40 Provides for parking lot, restrooms and sidewalks at the turf fields at keizer Rapids Park. The total project cost is estimated to be \$1,305,000. Total funding includes \$173,000 of Park System Development Fees, \$649,8000 in Oregon Parks and Recreation Department Grants and the remaining ARPA funds.
- 48 Transfer to the General Fund to provide for lost revenue in support of the Police Department staffing.

Event Center Fund

The City of Keizer Event Center is a state of the art facility intended to accommodate the cultural, educational, professional, recreational, and economic needs of its citizens and the community. Rental fees help cover the operation and management of the center. During the week, the Center is busy with business meetings, trainings, seminars, and association meetings. On the weekends, social events such as weddings, birthdays, and fundraising events occur in the Center. The Keizer Rotary Club holds their weekly luncheons, the Keizer Community Library holds books sales, and the American Red Cross uses the facility for blood drives.

Beginning in March 2020, the operation was significantly reduced and eventually the Event Center was closed due to the Covid-19 pandemic. The Event Center staffing was reduced during this time. The Event Center reopened in September 2021.



	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 259,192	\$ 383,063	\$ 390,700	\$ 624,100	\$ 689,900	\$ 689,900	\$ 689,900	76.6%
3 Revenues:								
4 Taxes & Assessments:								
5 Hotel/Motel Tax	297,092	385,190	250,000	350,000	-	-	-	-100.0%
6 Charges for Services:								
7 Rental Fees	67,766	183,471	150,000	185,000	225,000	225,000	225,000	50.0%
8 Miscellaneous:								
9 Interest	1,400	15,870	1,000	28,000	22,500	22,500	22,500	2150.0%
10 Total Miscellaneous	1,400	15,870	1,000	28,000	22,500	22,500	22,500	2150.0%
11 Transfers In:								
12 General Fund	-	-	-	-	70,000	-	-	
13 Total Revenues	366,258	584,531	401,000	563,000	317,500	247,500	247,500	-38.3%
14 TOTAL RESOURCES	\$ 625,450	\$ 967,594	\$ 791,700	\$ 1,187,100	\$ 1,007,400	\$ 937,400	\$ 937,400	18.4%
15 REQUIREMENTS:								
16 Expenditures:								
17 Personnel Services:								
18 Event Center Support	35,767	77,588	99,400	105,700	118,100	118,100	118,100	18.8%
19 On-Call Event Support	8,479	13,077	30,000	10,000	25,000	25,000	25,000	-16.7%
20 Overtime Costs	-	2,444	2,000	3,500	3,500	3,500	3,500	75.0%
21 Cell Phone Stipend	600	1,125	1,800	1,800	1,800	1,800	1,800	0.0%
22 Wellness	125	440	1,000	600	1,000	1,000	1,000	0.0%
23 Payroll Taxes	1,227	2,408	4,700	3,000	3,100	3,100	3,100	-34.0%
24 Retirement	10,379	19,732	42,500	37,000	46,100	46,100	46,100	8.5%
25 Insurance	18,160	24,699	54,300	51,600	55,200	55,200	55,200	1.7%
26 Workers Compensation	715	685	1,200	1,100	1,200	1,200	1,200	0.0%
27 Total Personnel Services	75,452	142,198	236,900	214,300	255,000	255,000	255,000	7.6%

Event Center Fund

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
28 Materials & Services:								
29 Materials & Supplies	92	2,148	1,000	1,500	1,500	1,500	1,500	50.0%
30 Association Memberships	-	1,013	500	500	1,000	1,000	1,000	100.0%
31 Meetings, Travel & Training	(2,160)	937	500	1,500	1,500	1,500	1,500	200.0%
32 Legal Notices	-	25	100	-	100	100	100	0.0%
33 Chamber of Commerce	30,475	31,049	40,000	40,000	-	-	-	-100.0%
34 Administrative Services Fund	95,311	98,456	152,300	144,700	152,000	152,000	152,000	-0.2%
35 Contractual Services	16,861	23,505	25,000	26,000	25,000	25,000	25,000	0.0%
36 Marketing Costs	4,607	1,815	4,000	5,000	20,000	20,000	20,000	400.0%
37 Janitorial Services	7,282	6,213	5,500	8,500	8,500	8,500	8,500	54.5%
38 Utilities	3,523	3,986	5,600	6,000	8,000	8,000	8,000	42.9%
39 Equipment Maintenance & Repair	7,664	10,966	2,500	2,500	2,500	2,500	2,500	0.0%
40 Janitorial Supplies	2,682	5,433	6,500	6,500	7,000	7,000	7,000	7.7%
41 Medical Testing	-	225	200	200	200	200	200	0.0%
42 Total Materials & Services	166,337	185,771	243,700	242,900	227,300	227,300	227,300	-6.7%
43 Capital Outlay:								
44 Furnishings & Fixtures	598	15,436	50,000	40,000	60,000	60,000	60,000	20.0%
45 Total Expenditures	242,387	343,405	530,600	497,200	542,300	542,300	542,300	2.2%
46 Other Requirements:								
47 Contingency	-	-	211,000	-	200,000	200,000	200,000	-5.2%
48 Total Other Requirements	-	-	211,000	-	200,000	200,000	200,000	-5.2%
49 Fund Balance:								
50 Assigned	383,063	624,189	50,100	689,900	265,100	195,100	195,100	289.4%
51 TOTAL REQUIREMENTS	\$ 625,450	\$ 967,594	\$ 791,700	\$ 1,187,100	\$ 1,007,400	\$ 937,400	\$ 937,400	18.4%

Summary of Administrative Service Fund Charges

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 7,515	\$ 10,397	\$ 11,300	\$ 8,400	\$ 12,200	\$ 12,200	\$ 12,200	8.0%
City Manager	11,128	10,194	5,200	5,100	5,100	5,100	5,100	-1.9%
Information Systems	12,527	17,180	18,300	15,500	16,400	16,400	16,400	-10.4%
Attorney's Office	18,898	15,034	5,400	5,100	5,100	5,100	5,100	-5.6%
City Recorder	17,502	18,070	5,800	5,200	5,300	5,300	5,300	-8.6%
Human Resources	9,444	11,713	9,800	9,500	10,100	10,100	10,100	3.1%
Finance	4,399	2,943	80,500	79,800	86,900	86,900	86,900	8.0%
Facility Maintenance	13,898	12,925	16,000	16,100	10,900	10,900	10,900	-31.9%
Administrative Services Charges	\$ 95,311	\$ 98,456	\$ 152,300	\$ 144,700	\$ 152,000	\$ 152,000	\$ 152,000	-0.2%

Budget Notes:

- 7 Rental fees are expected to increase as the result of the rate increase adopted during Fiscal Year 2023-24.
- 30 Membership with the Greater Oregon Society of Government Meeting Planners.
- 33 Moved to the General Fund - Transient Occupancy Tax Department
- 35 Contractual Services are primarily for event security, supplemental event staffing and credit card fees.
- 36 Marketing will consist of brand creation, sales materials (business card, rackcard, rate sheet and thank you cards) and print advertising (such as Keizerfest Guide and 503 Magazine).
- 37 Increased to provide for annual third party carpet cleaning service.
- 38 Increased due to electrical rate increase that took effect during 2023-34 and proposed rate increase during 2024-25.
- 44 Replace approximately 500 chairs, includes (purchase price, delivery and disposal of existing chairs).

Public Education Government Fund

The Public Education Government Fund (PEG) is a Special Revenue Fund set up to account for PEG franchise fees assessed on cable television bills. The fees are to be used exclusively for providing governmental cable programming.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 320,188	\$ 316,435	\$ 225,500	\$ 255,100	\$ 197,600	\$ 197,600	\$ 197,600	-12.4%
3 Revenues:								
4 Licenses & Fees								
5 PEG Fees - New Contract	\$ 13,738	\$ 50,739	\$ 54,000	\$ 47,500	\$ 50,700	\$ 50,700	\$ 50,700	-6.1%
6 PEG Fees - Old Contract	96,622	-	-	-	-	-	-	
7 Total Licenses & Fees	110,360	50,739	54,000	47,500	50,700	50,700	50,700	
8 Miscellaneous:								
9 Interest Earnings/Miscellaneous	1,522	8,623	500	11,300	9,100	9,100	9,100	1720.0%
10 TOTAL RESOURCES	432,070	375,797	280,000	313,900	257,400	257,400	257,400	-8.1%
11 REQUIREMENTS:								
12 Expenditures:								
13 Materials & Services:								
14 Public Notices	-	86	500	500	500	500	500	0.0%
15 Administrative Costs	5,398	5,222	5,900	5,800	5,500	5,500	5,500	-6.8%
16 Production and Broadcasting	97,692	84,073	114,000	90,000	95,000	93,000	93,000	-18.4%
17 Total Materials & Services	103,090	89,381	120,400	96,300	101,000	99,000	99,000	-17.8%
18 Capital Outlay:								
19 Television Equipment	12,545	31,356	50,000	20,000	40,000	40,000	40,000	-20.0%
20 Total Expenditures	115,635	120,737	170,400	116,300	141,000	139,000	139,000	-18.4%
21 Other Requirements:								
22 Contingency	-	-	50,000	-	50,000	50,000	50,000	0.0%
23 Fund Balance:								
24 Restricted for Equipment	1,193	19,383	-	46,900	7,600	7,600	7,600	
25 Restricted for Operations	315,242	235,677	59,600	150,700	58,800	60,800	60,800	2.0%
26 Total Other Requirements	316,435	255,060	109,600	197,600	116,400	118,400	118,400	8.0%
27 TOTAL REQUIREMENTS	\$ 432,070	\$ 375,797	\$ 280,000	\$ 313,900	\$ 257,400	\$ 257,400	\$ 257,400	-8.1%

Budget Notes:

Revenues:

- 6 PEG Fees are franchise fees assessed on Comcast cable television bills. The City has entered into a new agreement with Comcast that as the result of legislative changes will limit PEG revenues to only be used for television related equipment.

Expenditures:

- 15 The Administrative Fee pays PEGs share of the City's network costs and general administration.
 16 Costs include broadcasting and language interpretation services associated with City Council meetings and select committee meetings. Currently the Parks Board, Planning Commission, Traffic Safety Bikeways and Budget Committees are being broadcast.

	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25
Production Costs Include:						
Standard Services	\$ 59,930	\$ 78,000	\$ 55,400	\$ 55,400	\$ 55,400	
Keizer TV Hosting	4,691	4,700	4,700	4,700	4,700	
Public Access	5,720	5,300	5,300	5,300	5,300	
Coffee with Cathy	2,145	2,000	2,000	2,000	0	
Long Range Planning Task Force	1,210	1,300	2,000	1,400	1,400	
Holiday Lights Parade	1,210	1,300	1,300	1,300	1,300	
KeizerFest Parade	1,320	1,400	1,500	1,500	1,500	
Website Transfers	1,705	0	0	0	0	
Audio Only	0	0	3,400	8,000	8,000	
Interpreting	3,443	6,000	6,400	6,400	6,400	
Equipment Repairs	0	10,000	4,000	5,000	5,000	
Equipment Maint Agreement	2,700	4,000	4,000	4,000	4,000	
	\$ 84,073	\$ 114,000	\$ 90,000	\$ 95,000	\$ 93,000	\$ -

- 19 Capital Outlay expenditures are for ongoing video and television upgrades.
 22 Contingency is sufficient to cover a major equipment failure.

Keizer Youth Peer Court

The Keizer Youth Peer Court Fund is used to account for donations made in memory of Cari Emery Colemen. The funds are to be used for the purpose of supporting Keizer Youth Peer Court.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 11,514	\$ 11,772	\$ 11,900	\$ 12,300	\$ 12,900	\$ 12,900	\$ 12,900	8%
3 Revenues:								
4 Miscellaneous:								
5 Peer Court Endowment Donations	200	157	-	-	-	-	-	
Interest Earnings/Miscellaneous	58	386	100	600	500	500	500	
6 TOTAL RESOURCES	11,772	12,315	12,000	12,900	13,400	13,400	13,400	12%
14 Other Requirements:								
15 Restricted	11,772	12,315	12,000	12,900	13,400	13,400	13,400	12%
16 TOTAL REQUIREMENTS	\$11,772	\$12,315	\$ 12,000	\$ 12,900	\$ 13,400	\$ 13,400	\$ 13,400	12%

Housing Rehabilitation Fund

The original source of revenues in the Housing Services Fund was from a State Community Development Block Grant. Uses were restricted to creating loans for housing rehabilitation projects. The original grant was completely expended in fiscal year 1998. The goal of the program is to preserve the existing supply of affordable low income housing and to ensure that the existing housing occupied by low income homeowners is safe, energy efficient and affordable to maintain.

Over the next several years loans were repaid and sufficient cash became available to reestablished the program benefiting low/moderate income households within the Keizer community. This program was combined with the Energy Efficiency Revolving Loan Fund to more effectively serve qualified participants.

This program, combined with the Energy Efficiency Revolving Loan Fund, provided loans to qualified home owners who were able to replace roofs, heating systems, windows, doors and make other improvements. There are 19 loans outstanding totaling \$205,648 as of July 1, 2024.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 108,012	\$ 124,415	\$154,400	\$135,800	\$ 165,800	\$ 165,800	\$ 165,800	7.4%
3 Revenues:								
4 Miscellaneous:								
5 Loan Proceeds	16,403	11,353	30,000	30,000	30,000	30,000	30,000	0.0%
6 Total Miscellaneous	16,403	11,353	30,000	30,000	30,000	30,000	30,000	0.0%
7 TOTAL RESOURCES	124,415	135,768	184,400	165,800	195,800	195,800	195,800	6.2%
8 REQUIREMENTS:								
9 Expenditures:								
10 Materials & Services:								
11 Housing Rehabilitation Services	-	-	184,400	-	195,800	195,800	195,800	6.2%
12 Total Materials & Services	-	-	184,400	-	195,800	195,800	195,800	6.2%
13 Other Requirements:								
14 Restricted	124,415	135,768	-	165,800	-	-	-	
15 TOTAL REQUIREMENTS	\$124,415	\$ 135,768	\$184,400	\$165,800	\$ 195,800	\$195,800	\$195,800	6.2%

Budget Notes:

- 5 The program typically receives 1-2 repayments each year.
- 7 The City Council adopted policies for the housing services program in May 2012. The Council passed a motion to review these policies when at least 50% of the funds have been repaid and are available to lend.
- 11 Funds have been appropriated to loan should the City wish to continue the program in FY24-25 provided loan repayments come available.

Energy Efficiency Revolving Loan Fund

Revenues for the Energy Efficiency Fund were from the Recovery Act – Energy Efficiency and Conservation Block Grant. Uses for these funds are restricted for energy efficiency improvements within the community. The City elected to develop a revolving loan fund to complement its Housing Rehabilitation loan program. The Energy Efficiency loans will be restricted to permanent enhancements that improve energy efficiency within the residential home of low/moderate income households.

City staff will manage the program by accepting and approving qualified applications. City staff coordinates funds from the Housing Rehabilitation program to enhance the reach of this new program. Staff educates the public of these opportunities through the City's website, Keizer 23 channel, local newsletters, the City of Keizer Facebook page and other media. This funding, combined with the Housing Services funds provided loans to home owners who were able to make energy efficiency improvements to their homes. There are 12 loans outstanding totaling \$71,369 as of July 1, 2024.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 18,299	\$ 21,896	\$ 36,900	\$ 26,600	\$ 26,600	\$ 26,600	\$ 26,600	-27.9%
3 Revenues:								
4 Miscellaneous:								
5 Loan Proceeds	3,597	4,753	15,000	-	15,000	15,000	15,000	0.0%
6 Total Miscellaneous	3,597	4,753	15,000	-	15,000	15,000	15,000	0.0%
7 TOTAL RESOURCES	21,896	26,649	51,900	26,600	41,600	41,600	41,600	-19.8%
8 REQUIREMENTS:								
9 Expenditures:								
10 Materials & Services:								
11 Energy Efficiency Loans	-	-	51,900	-	41,600	41,600	41,600	-19.8%
12 Total Materials & Services	-	-	51,900	-	41,600	41,600	41,600	-19.8%
13 Fund Balance:								
14 Restricted	21,896	26,649	-	26,600	-	-	-	
15 TOTAL REQUIREMENTS	\$ 21,896	\$ 26,649	\$ 51,900	\$ 26,600	\$ 41,600	\$ 41,600	\$ 41,600	-19.8%

Budget Notes:

- 5 The program typically receives 1-2 repayments each year.
- 7 The City Council adopted policies for the Energy Efficiency Program in May 2012. The Council passed a motion to review these policies when at least 50% of the funds have been repaid and are available to lend.
- 11 Funds have been appropriated to loan should the City wish to continue the program in FY24-25 provided loan repayments come available.

Keizer Station LID Fund

The Keizer Station Local Improvement Fund accounts for the improvements to the Keizer Station Development Project. The cost of the improvements has been assessed to those property owners who directly benefit from the project. The assessments received are used to pay off the long-term debt scheduled for maturity on June 1, 2031.

Currently, twenty-five commercial property owners owe assessments on the Keizer Station property development and all properties are current on assessment payments.

	ACTUAL 2021-22	ACTUAL 2022-23	BUDGETED 2023-24	PROJECTED 2023-24	PROPOSED 2024-25	APPROVED 2024-25	ADOPTED 2024-25	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 2,683,234	\$ 2,697,465	\$ 2,696,200	\$ 2,783,200	\$ 2,913,300	\$ 2,913,300	\$ 2,913,300	8.1%
3 Revenues:								
4 Taxes & Assessments:								
5 Assessments	1,030,231	1,090,441	1,154,000	1,154,000	1,221,700	1,221,700	1,221,700	5.9%
6 Total Taxes & Assessments	1,030,231	1,090,441	1,154,000	1,154,000	1,221,700	1,221,700	1,221,700	5.9%
7 Miscellaneous:								
8 Interest	15,325	100,883	15,000	146,800	118,300	118,300	118,300	688.7%
9 Assessment Interest	569,615	510,226	445,600	445,600	445,600	445,600	445,600	0.0%
10 Total Miscellaneous	584,940	611,109	460,600	592,400	563,900	563,900	563,900	22.4%
11 TOTAL RESOURCES	4,298,405	4,399,015	4,310,800	4,529,600	4,698,900	4,698,900	4,698,900	9.0%
12 REQUIREMENTS:								
13 Expenditures:								
14 Debt Service:								
15 Principal	1,050,000	1,120,000	1,180,000	1,180,000	1,220,000	1,220,000	1,220,000	3.4%
16 Interest	550,940	495,820	436,300	436,300	374,200	374,200	374,200	-14.2%
17 Total Debt Service	1,600,940	1,615,820	1,616,300	1,616,300	1,594,200	1,594,200	1,594,200	-1.4%
18 Total Expenditures	1,600,940	1,615,820	1,616,300	1,616,300	1,594,200	1,594,200	1,594,200	-1.4%
19 Fund Balance:								
20 Restricted Debt Reserve	2,697,465	2,783,195	2,694,500	2,913,300	3,104,700	3,104,700	3,104,700	15.2%
21 TOTAL REQUIREMENTS	\$ 4,298,405	\$ 4,399,015	\$ 4,310,800	\$ 4,529,600	\$ 4,698,900	\$ 4,698,900	\$ 4,698,900	9.0%

Budget Notes:

Debt Service:

- 14 The City's debt obligation provides for annual interest payments on its outstanding debt each year through 2031 and one principal payment (\$7,515,000 currently) due June 1, 2031. The original issue date was May 21, 2008. Semi-annual interest payments of \$195,390 are due on 6/1 and 12/1 each year. The City may pay down the principal if assessment proceeds are available. The principal payment budgeted in FY24-25 assumes the City will receive the total amount of assessment payments due from each property owner.
- 20 Bond covenants require the City to retain at least \$2,681,000 in reserves.

Payment Date	Principal Balance	Principal Payment	Interest Payment	Total Payment
12/1/2024	7,515,000	-	195,390	195,390
6/1/2025	7,515,000	-	195,390	195,390
12/1/2025	7,515,000	-	195,390	195,390
6/1/2026	7,515,000	-	195,390	195,390
12/1/2026	7,515,000	-	195,390	195,390
6/1/2027	7,515,000	-	195,390	195,390
12/1/2027	7,515,000	-	195,390	195,390
6/1/2028	7,515,000	-	195,390	195,390
12/1/2028	7,515,000	-	195,390	195,390
6/1/2029	7,515,000	-	195,390	195,390
12/1/2029 through 6/1/31	7,515,000	7,515,000	781,560	781,560
		<u>\$7,515,000</u>	<u>\$2,735,460</u>	<u>\$10,250,460</u>



Long Range Planning

Introduction.....
General Fund
Civic Center Sinking Fund
Stormwater & Water Fund



1

Long Range Planning Task Force

Fiscal Year 2023-24



2

Agenda

- ▶ City-wide Overview
- ▶ General Operating Fund
 - Park Service Fee
 - Police Services Fee
- ▶ Water System
- ▶ Stormwater System
- ▶ Questions



3

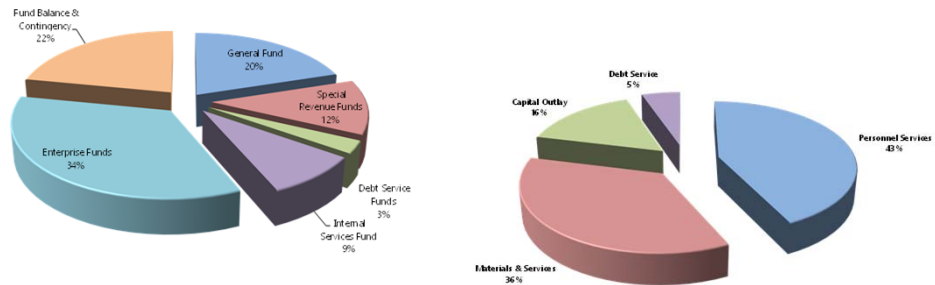
City-wide Overview

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Program Revenues						
Fees, fines, and charges for services	\$ 2,307,423	\$ 2,211,573	\$ 12,876,902	\$ 12,104,825	\$ 15,184,325	\$ 14,316,398
Operating grants and contributions	8,102,096	8,884,920	-	-	8,102,096	8,884,920
Capital grants and contributions	654,707	595,188	81,436	74,502	736,143	669,690
Total program revenues	11,064,226	11,691,681	12,958,338	12,179,327	24,022,564	23,871,008
General Revenues						
Taxes and assessments	6,462,799	6,252,444	-	-	6,462,799	6,252,444
Franchise taxes	3,224,123	3,044,911	-	-	3,224,123	3,044,911
Intergovernmental	1,318,658	1,234,553	-	-	1,318,658	1,234,553
Gain on the sale of capital assets	5,100	12,526	74,370	-	79,470	12,526
Miscellaneous	1,110,230	717,344	541,400	321,210	1,651,630	1,038,554
Total general revenues	12,120,910	11,261,778	615,770	321,210	12,736,680	11,582,988
Total Revenues	23,185,136	22,953,459	13,574,108	12,500,537	36,759,244	35,453,996
Expenses						
Programs	18,169,183	17,408,574	13,393,559	12,421,597	31,562,742	29,830,171
Change in net position before transfers	5,015,953	5,544,885	180,549	78,940	5,196,502	5,623,825
Transfers	(521,000)	(528,300)	521,000	528,300	-	-
Change in net position	4,494,953	5,016,585	701,549	607,240	5,196,502	5,623,825
Beginning net position	65,646,232	60,629,647	14,135,160	13,527,920	79,781,392	74,157,567
Ending net position	\$ 70,141,185	\$ 65,646,232	\$ 14,836,709	\$ 14,135,160	\$ 84,977,894	\$ 79,781,392



4

City-wide Overview





5

City-wide Overview – Population Growth

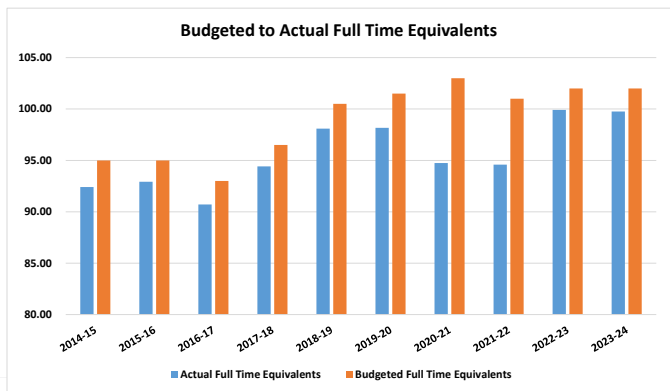
- ▶ Over the last 10 years the City has grown on average 0.65% per year. The limited population growth has a direct impact on property taxes, franchise fees and the City’s per capita allocation of intergovernmental revenues.
- ▶ Keizer is the 15th largest City in Oregon.

Population			
July 1,	Total	Increase	% Increase
2014	36,795	60	0.2%
2015	36,985	190	0.5%
2016	37,505	520	1.4%
2017	38,345	840	2.2%
2018	38,505	160	0.4%
2019	38,580	75	0.2%
2020	38,585	5	0.0%
2021	39,458	873	2.3%
2022	39,561	103	0.3%
2023	39,169	(392)	-1.0%



6

City-wide Overview - Staffing



Years of Service	# Employees	% of Total Employees
0-5	31	31%
5-10	23	23%
10-15	8	8%
15-20	16	16%
20-25	10	10%
25-30	8	8%
30+	3	3%
Total	99	100%

2023-24 Average Years of Service 11.62

Years of Service	# Employees	% of Total Employees
0-5	36	36%
5-10	18	18%
10-15	10	10%
15-20	16	16%
20-25	12	12%
25-30	6	6%
30+	3	3%
Total	101	100%

2022-23 Average Years of Service 10.92



City-wide Overview – Cost of Living

► The City periodically reviews salary and wages to ensure they are consistent with comparable agencies.

► Cost of living adjustments, are initially based on the CPI-Urban Wage Earners and Clerical Workers: West – Size Class B/C adjusted for trends from comparable agencies and subject to adequate funds available.

► The 2023 CPI is approximately 4.3%.

► Represented employees are provided cost of living adjustments based on negotiated collective bargaining agreements.

Calendar		Cost of Living			
Year	CPI-W*	Fiscal Year	Unrep	KPA	Local 737
2014	2.4%	2015-16	1.5%	2.5%	2.0%
2015	1.2%	2016-17	1.5%	2.5%	2.0%
2016	2.1%	2017-18	1.5%	2.5%	2.0%
2017	4.2%	2018-19	3.0%	3.0%	3.0%
2018	3.0%	2019-20	2.5%	2.5%	3.0%
2019	2.4%	2020-21	2.5%	2.5%	2.4%
2020	1.7%	2021-22	2.0%	2.5%	2.0%
2021	5.5%	2022-23	4.5%	4.0%	5.5%
2022	8.7%	2023-24	3.0%	5.0%	3.5%
2023	4.3%	2024-25	-	4.0%	-

* changed from CPI-W Portland-Salem to CPI-W West Class B/C as index ended December 2017.



City-wide Overview - PERS

► The City participates in the Public Employer Retirement System (PERS) in lieu of contributing to Social Security.

► PERS contributions are actuarially calculated and assessed to the City as a percentage of gross compensation. The contribution rates are for a two-year period.

► The advisory contribution rates effective July 1, 2025 are 35.70%, 30.46% and 25.87% for Tier One/Two, OPSRP Police and Fire, and OPSRP General respectively.

	Tier 1/2			OPSRP Police & Fire			OPSRP General			Employer Match	Total Expense
	Employees Covered	Contribution Rate	Annual Expense	Employees Covered	Contribution Rate	Annual Expense	Employees Covered	Contribution Rate	Annual Expense		
2013-14	37	10.69%	\$ 320,062	8	4.92%	\$ 30,031	40	2.19%	\$ 47,758	\$ 347,040	\$ 744,891
2014-15	37	10.69%	336,046	10	4.92%	33,133	42	2.19%	52,612	373,164	794,955
2015-16	35	14.09%	464,154	10	10.30%	83,421	44	6.19%	165,492	406,660	1,119,727
2016-17	34	14.09%	429,374	12	10.30%	88,832	44	6.19%	166,739	396,210	1,081,155
2017-18	32	17.72%	544,473	12	12.07%	123,277	45	7.30%	202,751	412,285	1,282,786
2018-19	27	17.72%	537,382	17	12.07%	156,973	48	7.30%	227,458	446,963	1,368,776
2019-20	24	20.65%	544,591	20	14.12%	225,372	50	9.49%	315,488	451,052	1,536,503
2020-21	24	20.65%	518,507	23	14.12%	255,038	50	9.49%	319,875	459,343	1,552,763
2021-22	21	24.18%	552,723	24	19.40%	418,807	49	15.04%	523,366	431,477	1,926,373
2022-23	20	24.18%	515,053	27	19.40%	485,163	53	15.04%	571,032	452,429	2,023,677
2023-24 - Est	21	30.05%	731,000	26	25.14%	611,000	53	20.35%	892,000	466,800	2,700,800



City-wide Overview – Health Insurance

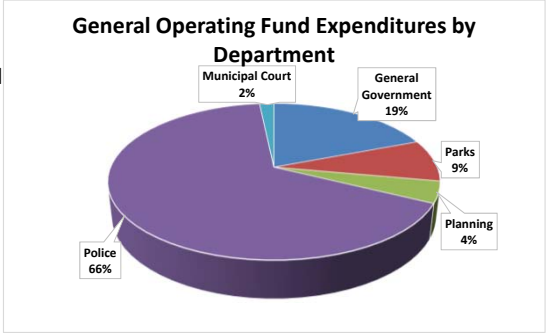
- ▶ The City provides health insurance to all permanent status employees.
- ▶ Employees from the City’s two labor groups, Keizer Police Association and the Local 737 contribute 5% to their health insurance while non-represented contribute 10%.
- ▶ The City, in conjunction with a third party broker, aggressively negotiates any rate increases.

Fiscal Year	Health Insurance	FTE	Avg Cost Per Employee	% Percent Increase
2014-15	\$ 1,655,572	92.42	\$ 17,914	5.2%
2015-16	1,722,945	92.92	18,542	3.5%
2016-17	1,785,752	90.71	19,686	6.2%
2017-18	1,990,213	94.42	21,078	7.1%
2018-19	2,207,114	98.08	22,503	6.8%
2019-20	2,274,729	98.17	23,171	3.0%
2020-21	2,332,369	94.75	24,616	6.2%
2021-22	2,350,332	94.58	24,850	1.0%
2022-23	2,490,136	99.92	24,921	0.3%
2023-24 - Est	2,612,000	99.75	26,185	5.1%



General Operating Fund Overview

- ▶ The General Operating Fund is the chief operating fund of the City and accounts for all financial resources and expenditures except those required to be accounted for in another fund. The General Operating Fund provides for:
 - ▶ Police Department,
 - ▶ Municipal Court,
 - ▶ Planning,
 - ▶ Parks Operation, and
 - ▶ General Government

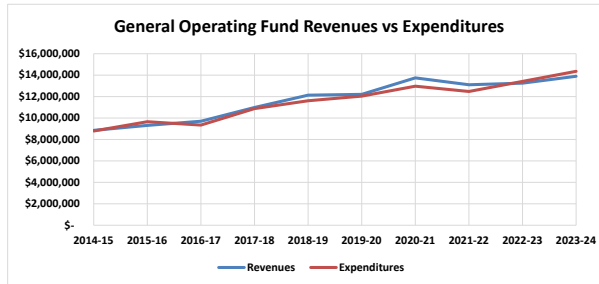




General Operating Fund Overview

▶ The General Operating Fund is the City's most constrained fund in relation to the level of services provided and highly dependent on ongoing City growth.

▶ The City experienced a spike in revenues during 2020-21 as the result of receiving \$1.1 million in CARES Act revenue in response to the COVID-19 pandemic.

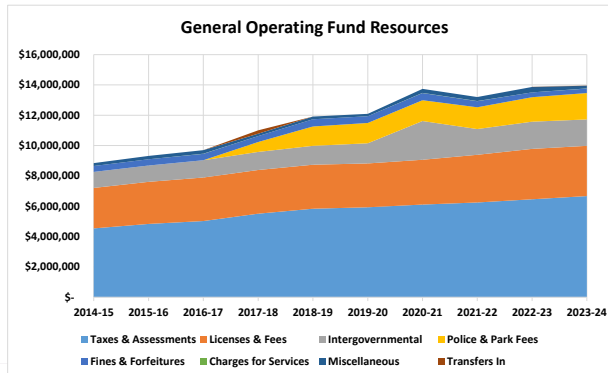


General Operating Fund - Resources

▶ The primary sources of revenue are:

- Taxes and assessments
- Licenses and fees,
- Intergovernmental, and
- Police and Park fees

▶ The City has been intentionally trying to diversify revenues so that it is not dependent on any one source.





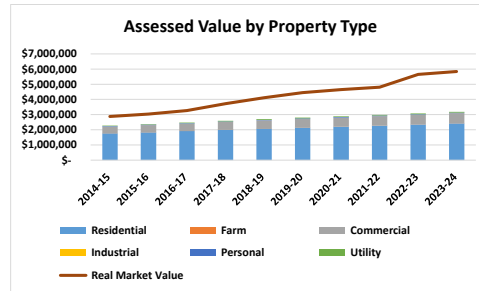
General Operating Fund – Property Taxes

▶ Property taxes are assessed using a levy rate on each \$1,000 of assessed valuation.

- ▶ They are classified into three types:
 - permanent rate levy for general purpose operations,
 - local option serial levies for specific purposes approved by voters, and
 - bonded debt principal and interest.

▶ The City’s permanent rate levy is a function of its permanent tax rate (\$2.0838) applied to its assessed value (per \$1,000).

▶ The City has no local option serial levies or bonded debt levies



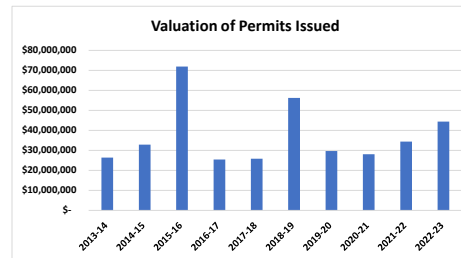
General Operating Fund – Property Taxes

▶ The long-range plan projects the tax base levy by estimating the new assessed value and applying it to the City’s applicable tax rate.

▶ The estimation of the assessed value starts with the previous year’s assessed value and adds three factors:

- a growth factor (maximum allowed by law is 3%),
- an allowance for new construction, and
- an allowance for annexed property.

▶ Given the limited availability of buildable land it is expected that the increase in assessed value will be approximately 3%, the maximum allowed by law.





General Operating Fund – Property Taxes

- ▶ Measure 5 (1990) Introduced limits on the taxes paid by individual properties:
 - Schools - \$5 per \$1,000 of real market value
 - Government - \$10 per \$1,000 of real market value

The limits do not include bonded debt levies.

Districts exceeding the limits had its tax rate reduced until the limit was reached – “Compression”

The City of Keizer doesn’t experience compression because of the large difference between the real market value and the assessed value.

City of Keizer	\$ 2.08
Overlapping Governments:	
Marion County	3.03
Keizer Fire District (Marion County Fire \$2.49	1.94
Marion County Soil & Water	0.05
Marion County Extension and 4-H	0.05
Regional Library	0.08
Transit District	<u>0.76</u>
Total Governments	7.99
Overlapping School Districts	
School District	4.52
Willamette Regional ESD	0.30
Community College	<u>0.89</u>
Total School Districts	5.71
Total Tax Rate	<u>\$ 13.70</u>



General Operating Fund – Property Taxes

- ▶ Measure 50 (1997) introduced:
 - Permanent tax rates
 - Reduced assessed values
 - Limited annual growth in assess value.

▶ The City’s permanent tax rate of \$2.0838 was established in 1998 when the population was 29,235.

▶ The assessed value was reset to 90% of the 1995-96 value and for existing properties limited to a 3% annual increase for existing properties.

	2023-24 Actual Tax Revenue	3% Increase in Assessed Value	2024-25 Estimated Tax Revenues
1 City of Keizer Assessed Value	\$3,183,346,840	\$95,500,405	\$3,278,847,245
2 Permanent Tax Rate per \$1,000	<u>\$2.0838</u>		<u>\$2.0838</u>
3			
4 Gross Property Tax Revenues	6,633,458		6,832,462
5			
6 Penalties/Compression/Adjustments	-		-
7			
8 Property Tax Revenues	6,633,458		6,832,462
9			
10 Uncollectables and Discounts @ 5%	<u>(331,673)</u>		<u>(341,623)</u>
11			
12 Net Anticipated Tax Collected	<u>\$ 6,301,785</u>		<u>\$ 6,490,839</u>



General Operating Fund – Property Taxes

► New construction is not added to the property tax rolls at the construction cost or real market value it is reduced by the “Change Property Ratio” calculated by the County every year.

► The assessed value does not change if there is a change in ownership.

	Residential Home, 3 Bedroom 2 Bath, Built in 1998	Residential Home, 3 Bedroom 2 Bath, Built in 2023	New Apartment Complex
1 Real Market Value	\$ 490,550	\$ 490,000	\$ 18,990,000
2			
3 Change Property Ratio	-	0.5087	0.4096
4			
5 Assessed Value	254,770	249,263	7,778,304
6			
7 Tax Rate	2.0838	2.0838	2.0838
8			
9 Property Tax	\$ 531	\$ 519	\$ 16,208
10			
11 Zillow Value	\$ 458,400	\$ 490,000	



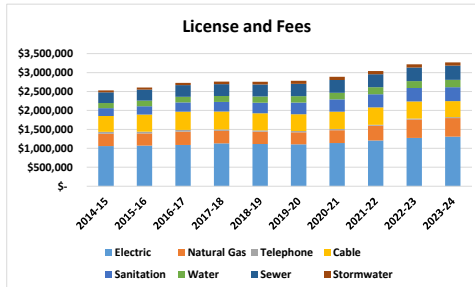
General Operating Fund – License and Fees

► These fees are collected based upon rates applied to the gross operating revenues generated within the City. Franchise fee rates have been set at:

- 5% for natural gas, electricity, garbage, cable and broadband, water, sewer and stormwater, and
- 7% for telephone.

► Overall franchise fees are growing approximately 3.5% per year primarily as the result of rate increases associated with electricity, water, sewer and sanitation services.

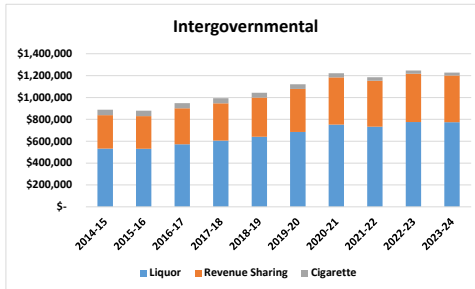
► Natural gas fluctuate based on the weather. Telephone and cable continue to decrease as customers continue to “cut the cord.”



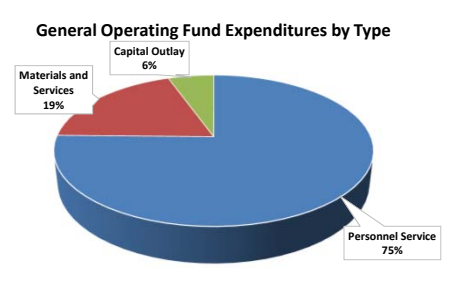
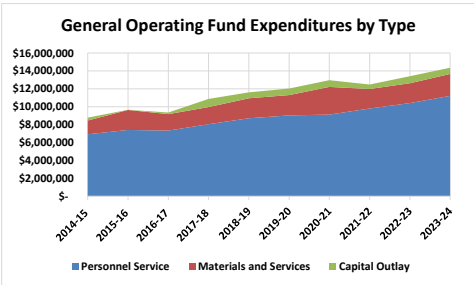


General Operating Fund - Intergovernmental

- ▶ Intergovernmental revenues include federal, state, and local grant revenues and state-shared revenues received from the State of Oregon.
- ▶ The State of Oregon collects gas, cigarette, and liquor taxes and shares these taxes with its political subdivision based upon a per capita distribution.
- ▶ To the extent that the City's population growth is lower than the rest of the state the City's proportion share of intergovernmental revenues will be less.



General Operating Fund - Expenditures





General Operating Fund - Staffing

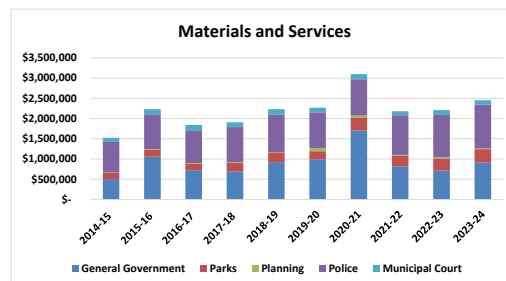
Actual Positions Directly and Indirectly Supported by the General Operating Fund

Department	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Direct										
Police	45.17	44.42	43.46	45.33	47.67	47.33	46.83	47.00	48.92	47.42
Planning	3.84	3.84	3.42	3.84	3.84	3.76	2.84	2.84	2.84	2.84
Code Enforcement	0.25	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Parks	1.90	1.90	1.90	2.73	3.73	3.90	3.90	3.90	3.90	4.40
Municipal Court	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Indirect										
Finance	1.94	1.69	1.36	1.60	1.56	1.56	1.30	1.14	1.46	1.56
Information Technology	1.05	1.36	1.31	1.31	1.36	1.35	1.35	1.35	1.35	1.35
City Recorder	1.44	1.44	1.38	1.38	1.39	1.39	1.39	1.39	1.45	1.51
City Attorney	1.74	1.71	1.64	1.64	1.60	1.60	1.60	1.60	1.60	1.73
Human Resources	1.33	1.36	1.31	1.31	1.36	1.35	1.35	1.35	1.35	1.35
City Manager	0.77	0.77	0.74	0.74	0.74	0.74	0.61	0.80	0.74	0.74
Facilities	0.66	0.68	0.66	0.65	0.68	0.68	0.68	0.68	0.68	0.68
Public Works Administration	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Total	61.16	61.08	59.11	62.46	65.84	65.57	63.77	63.96	66.20	65.49



General Operating Fund – Materials and Services

- ▶ Materials and services represent approximately 19% of the General Operating Funds budget.
- ▶ Included in materials and services is 911 Call Center costs of approximately \$575,000 per year. This amount is the net amount after the City’s share of 911 tax, approximately \$215,000, is applied against the balance.
- ▶ Other individually significant costs include property and liability insurance, information technology costs and municipal court assessments.





General Operating Fund – Capital Outlay

- ▶ Capital Outlay represents approximately 6% of the General Operating Funds budget.
- ▶ Capital outlay consists of park improvements outlined in the Parks Master Plan and ongoing Police Department vehicle purchases.
- ▶ It is anticipated that capital outlay will remain consistent for the foreseeable future.

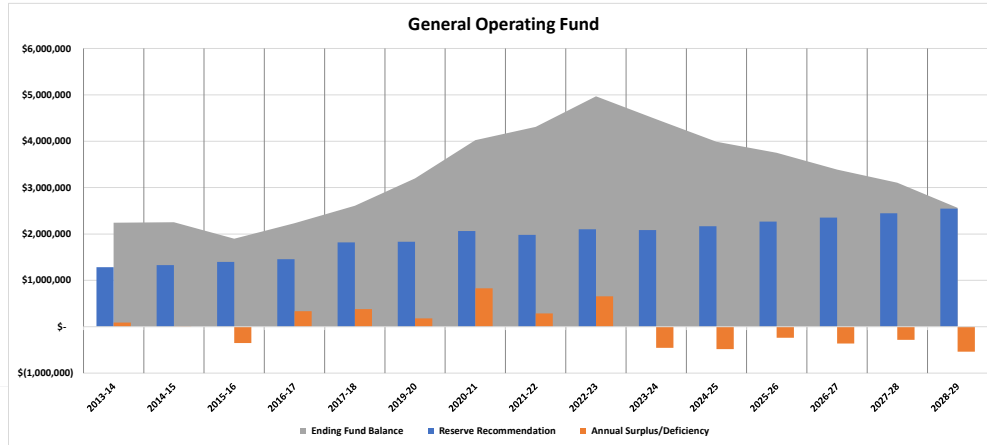


General Operating Fund – Financial Projection

	PROJECTED				FORECASTED							
	2023-24	% of Rev	2024-25	% of Rev	2025-26	% of Rev	2026-27	% of Rev	2027-28	% of Rev	2028-29	% of Rev
1 REVENUES:												
2 Taxes & Assessments	6,674,000	47%	6,867,000	47%	7,135,000	47%	7,339,000	47%	7,549,000	46%	7,766,000	46%
3 Licenses & Fees	3,304,000	23%	3,483,000	23%	3,591,000	23%	3,689,000	22%	3,791,000	23%	3,895,000	23%
4 Intergovernmental	1,745,000	12%	1,730,000	12%	1,750,000	12%	1,799,000	12%	1,850,000	11%	1,903,000	11%
5 Fines & Forfeitures	300,000	2%	301,000	2%	352,000	2%	355,000	2%	357,000	2%	359,000	2%
6 Other	181,000	1%	157,000	1%	155,000	1%	155,000	1%	155,000	1%	155,000	1%
7 TOTAL NET REVENUES	12,204,000	87%	12,538,000	87%	12,983,000	86%	13,337,000	85%	13,702,000	84%	14,078,000	83%
8 Police Services Fee	1,008,000	8%	1,209,000	9%	1,452,000	9%	1,669,000	10%	1,920,000	12%	2,208,000	13%
9 Park Services Fee	684,000	5%	684,000	5%	684,000	5%	684,000	4%	684,000	4%	684,000	4%
10 TOTAL REVENUES	\$ 13,896,000	100%	\$ 14,431,000	100%	\$ 15,119,000	100%	\$ 15,690,000	100%	\$ 16,306,000	100%	\$ 16,970,000	100%
11 EXPENDITURES:												
12 General Government	\$ 2,620,000	18%	\$ 2,715,000	18%	\$ 2,804,000	18%	\$ 2,914,000	18%	\$ 3,004,000	18%	\$ 3,125,000	18%
14 Planning	565,000	4%	601,000	4%	626,000	4%	658,000	4%	683,000	4%	719,000	4%
15 Municipal Court	211,000	2%	237,000	2%	240,000	2%	250,000	2%	259,000	2%	269,000	2%
16 Parks	1,145,000	9%	1,129,000	7%	1,150,000	7%	1,182,000	7%	1,207,000	7%	1,396,000	8%
17 Police	9,811,100	68%	10,234,000	70%	10,537,000	70%	11,048,000	69%	11,436,000	69%	12,001,000	69%
18 Interfund Loan Repayment	30,000	0%	30,000	0%	30,000	0%	-	0%	-	0%	-	0%
19 TOTAL EXPENDITURES	\$ 14,352,100	100%	\$ 14,916,000	100%	\$ 15,357,000	100%	\$ 16,052,000	100%	\$ 16,589,000	100%	\$ 17,510,000	100%
20												
21 REVENUES IN EXCESS OF EXPENDITURES	(456,100)		(485,000)		(238,000)		(362,000)		(283,000)		(540,000)	
22												
23 BEGINNING FUND BALANCE	4,124,200		3,668,100		3,183,100		2,945,100		2,583,100		2,300,100	
24												
25 ENDING FUND BALANCE	\$ 3,668,100	26%	\$ 3,183,100	22%	\$ 2,945,100	19%	\$ 2,583,100	16%	\$ 2,300,100	14%	\$ 1,760,100	10%



General Operating Fund – Financial Projection



General Operating Fund – Park

	PROJECTED		FORECASTED			
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1 REVENUES:						
2 Park Service Fees *	682,000	682,000	682,000	682,000	682,000	682,000
3 General Fund Support	360,800	360,800	360,800	360,800	360,800	360,800
4 Other Revenues	97,100	95,700	98,600	101,600	104,600	107,700
5 TOTAL REVENUES	\$ 1,139,900	\$ 1,138,500	\$ 1,141,400	\$ 1,144,400	\$ 1,147,400	\$ 1,150,500
6						
7 EXPENDITURES:						
8 Personnel Services	519,000	604,000	625,000	657,000	682,000	718,000
9 Materials & Services	326,000	300,000	300,000	300,000	300,000	300,000
10 Capital Outlay	300,000	225,000	225,000	225,000	225,000	225,000
11 TOTAL EXPENDITURES	1,145,000	1,129,000	1,150,000	1,182,000	1,207,000	1,243,000
12						
13 REVENUES IN EXCESS OF EXPENDITURES	\$ (5,100)	\$ 9,500	\$ (8,600)	\$ (37,600)	\$ (59,600)	\$ (92,500)

The fee is currently \$4.00 per month for single family residences and non-residential locations and \$3.45 per unit per month for multi-family dwellings. In addition age related and low income discounts are available.

Based on the current analysis the fee amount is sufficient to provide for the increased level of service for the park system until Fiscal 2025-26.



General Operating Fund – Police

	PROJECTED		FORECASTED			
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1 REVENUES:						
2 Police Service Fees	\$ 1,058,000	\$ 1,216,700	\$ 1,399,200	\$ 1,609,100	\$ 1,850,500	\$ 2,128,100
3 General Fund Support	8,279,000	8,529,300	8,634,800	8,920,900	9,051,500	9,322,900
4 Other Existing Revenues	474,000	488,000	503,000	518,000	534,000	550,000
5						
6 TOTAL REVENUES	\$ 9,811,000	\$ 10,234,000	\$ 10,537,000	\$ 11,048,000	\$ 11,436,000	\$ 12,001,000
7						
8 EXPENDITURES:						
9 Personnel Services	\$ 8,333,000	\$ 8,762,000	\$ 9,065,000	\$ 9,541,000	\$ 9,892,000	\$ 10,420,000
10 Materials & Services	1,082,000	1,172,000	1,172,000	1,207,000	1,244,000	1,281,000
11 Capital Outlay	396,000	300,000	300,000	300,000	300,000	300,000
12						
13 TOTAL EXPENDITURES	\$ 9,811,000	\$ 10,234,000	\$ 10,537,000	\$ 11,048,000	\$ 11,436,000	\$ 12,001,000
14						
15 REVENUES IN EXCESS OF EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Based on the current analysis the fee amount will need to be adjusted to maintain the overall Police Department level of service as follows:

Fiscal Year	Police Fee Revenue	Increase from PY	Monthly Fee	Monthly Increase	Annual Fee
2023-24	\$1,058,000	\$137,900	\$6.90	\$0.90	\$82.80
2024-25	1,216,700	158,700	7.94	1.04	95.22
2025-26	1,399,200	182,500	9.13	1.19	109.50
2026-27	1,609,100	209,900	10.49	1.37	125.93
2027-28	1,850,500	241,400	12.07	1.57	144.82
2028-29	2,128,100	241,400	13.88	1.81	166.54



Water System - Overview

- ▶ The City of Keizer’s Water Division operates under the Oregon Administrative Rules for Public Water Systems enforced by the Oregon Health Authority Drinking Water Services (DWS) who administer and enforce drinking water quality standards for public water systems in the state of Oregon.
- ▶ The City of Keizer’s water system consists of:
 - 3 reservoirs,
 - 15 pump stations, and
 - 127.4 miles of water line.
- ▶ The water system produces approximately 172 million cubic feet of water annually with a storage capacity of 2.75 million gallons. In addition, the water system includes 954 public fire hydrants.
- ▶ The water system serves approximately 11,000 metered accounts.



Water System – Comparable Rates

► The City strives to provide low cost water while ensuring that the water system is maintained for long-term sustainability as outlined in the 2012 Water System Master Plan.

► In comparison to other cities, Keizer residents benefit from the availability of local ground water that requires minimal processing to meet federal and state drinking water regulations.

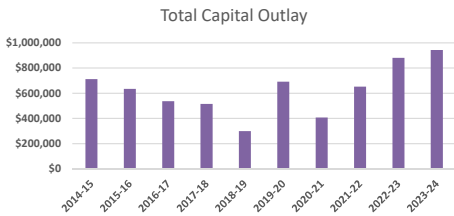
	Billing Frequency	Effective Date	Connection - Flat Rate	Consumption - Variable Rate	Average Units	Total Per Month
Salem	Monthly	1/1/2024	\$ 12.90	\$ 3.02	6.00	\$ 31.02
Albany	Monthly	1/1/2024	22.66	5.05	6.00	52.96
Corvallis	Monthly	2/1/2024	19.21	2.34	6.00	33.25
Lake Oswego	Monthly	7/1/2024	30.56	3.21	6.00	49.82
McMinnville	Monthly	10/1/2023	14.80	1.73	6.00	25.18
Oregon City	Monthly	1/1/2024	18.62	2.12	6.00	31.35
Tigard	Monthly	7/1/2023	32.95	4.59	6.00	60.49
Tualatin	Monthly	7/1/2023	11.00	3.90	6.00	34.40
West Linn	Monthly	1/1/2024	30.20	3.48	6.00	51.08
Wilsonville	Monthly	5/1/2023	18.13	4.23	6.00	43.51
Woodburn	Monthly	7/1/2023	18.13	2.19	6.00	31.27
Keizer	Bimonthly	1/1/2024	\$ 13.05	\$ 1.68	12.00	\$ 16.61



Water System – Capital Outlay

► The 2012 Water System Master Plan outlines the requirements to ensure that the water system is able to meet the expected demand over the next 20 years.

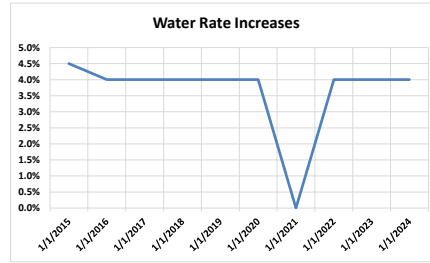
► The plan outlines approximately \$9.9 million in capital improvements. The majority of the improvements are to replace the existing steel waterlines throughout the City with ductile iron pipe (\$5.3 million) and adding an additional reservoir and pump station (\$1.8 million).





Water System – Rate Increases

- ▶ In order to support the requirements of the 2012 Water System Master Plan the City utilizes a cost of service model that projects into the future, based on city growth and water consumption trends, the rate increases needed to complete the plan.
- ▶ The cost of service model has projected a 3-4% annual rate increase for the foreseeable future. Since the plan was adopted rate increases have been from 0-4.5%.



Water System – Financial Projection

	PROJECTED		FORECASTED			
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1 RESOURCES:						
2 Beginning Balance:	\$ 1,647,000	\$ 1,328,000	\$ 1,162,000	\$ 1,066,000	\$ 1,014,000	\$ 1,035,000
3 Water Sales	3,678,000	3,825,000	3,978,000	4,137,000	4,302,000	4,474,000
4 Other Revenues	155,000	155,000	157,000	159,000	161,000	163,000
5 TOTAL RESOURCES	\$ 5,480,000	\$ 5,308,000	\$ 5,297,000	\$ 5,362,000	\$ 5,477,000	\$ 5,672,000
6						
7 REQUIREMENTS:						
8 Expenditures:						
9 Personnel Services	\$ 1,433,000	\$ 1,519,000	\$ 1,576,000	\$ 1,655,000	\$ 1,718,000	\$ 1,807,000
10 Materials & Services	1,776,000	1,827,000	1,855,000	1,893,000	1,924,000	1,966,000
11 Capital Outlay	943,000	800,000	800,000	800,000	800,000	800,000
12 Total Expenditures	4,152,000	4,146,000	4,231,000	4,348,000	4,442,000	4,573,000
13 Fund Balance:						
15 Fund Balance	1,328,000	1,162,000	1,066,000	1,014,000	1,035,000	1,099,000
16 TOTAL REQUIREMENTS	\$ 5,480,000	\$ 5,308,000	\$ 5,297,000	\$ 5,362,000	\$ 5,477,000	\$ 5,672,000
Days Cash Supply at End of Year	151	127	113	104	104	106

Conclusion: The update to the Water Services Long-Range plan supports a 4% rate increase for FY24-25 as anticipated when the model was presented to the Long Range Planning Committee last year (March 2023).



Water System – Rate Analysis

Proposed 2024-25 Rate Analysis

	Flat Rate		Variable Rate	
	Current	Proposed	Current	Proposed
Residential 5/8" meter	\$ 13.05	\$ 13.57	\$ 1.68	\$ 1.75
Multi-family 1" meter	\$ 26.52	\$ 27.58	\$ 1.68	\$ 1.75
Commercial 5/8" meter	\$ 13.05	\$ 13.57	\$ 1.63	\$ 1.70

Proposed 2024-25 Rate Increase Impact

	Bi-Monthly Bill		Incremental Cost of Rate Increase		
	Current	Proposed	Monthly	Bi-Monthly	Annual
Residential (12 ccf)	\$ 33.21	\$ 34.57	\$ 0.68	\$ 1.36	\$ 8.17
Multi-family (175 ccf)	\$ 320.52	\$ 333.83	\$ 6.66	\$ 13.31	\$ 79.86
Commercial (51 ccf)	\$ 96.18	\$ 100.27	\$ 2.05	\$ 4.09	\$ 24.55



Stormwater System - Overview

- ▶ The Stormwater Fund is managed by the Public Works Department to meet the Federal Clean Water Act and Safe Drinking Water Act. The City’s stormwater regulatory programs are administered by the State of Oregon through the Department of Environmental Quality (DEQ).
- ▶ The City has 3 regulatory programs which allow the City to manage stormwater through discharge to local waterways, overland flow, and injection into the ground. The City maintains compliance of the regulatory programs by implementing the requirements of state approved management plans for the municipal separate storm sewer system (MS4), the underground injection control (UIC) devices, and the Total Maximum Daily Load (TMDL) Implementation Plan.
- ▶ The City is the permittee for the National Pollutant Discharge Elimination System (NPDES) permit #102904, the Water Pollution Control Facilities (WPCF) permit #103068, and is a designated management agency for the Willamette Basin TMDL.



Stormwater System - Overview

- ▶ The Stormwater Division operates and maintains:
 - 75.59 Miles of Pipe,
 - 132 Underground Injection Control Systems (UICs),
 - 1,208 Manholes,
 - 2,327 Catch Basins,
 - 118 Outfalls, and
 - 82,564 Square Feet of Vegetated Stormwater Facilities.

- ▶ The stormwater system can become clogged by trash, debris, sediment and mud, or other stormwater pollutants however the City’s maintenance plan of routinely inspecting, repairing, and cleaning the system can reduce local flooding, remove pollution carried by stormwater and protect our local streams and rivers.



Stormwater System – Comparable Rates

- ▶ The City’s goal is to provide a storm drainage system that is safe, clean and cost-effective.

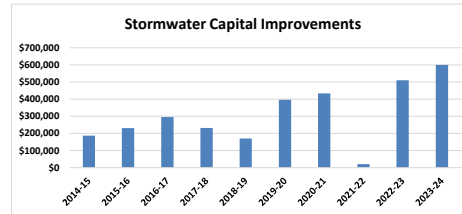
- ▶ In comparison to other cities, Keizer stormwater charges are lower than other jurisdictions.

	Monthly Billing Rate
Albany	\$ 16.31
Corvallis	10.87
Lake Oswego	21.60
Oregon City	13.68
Salem	20.71
Tigard	10.55
Tualatin	11.47
West Linn	9.08
Wilsonville	11.90
Keizer	\$ 7.66



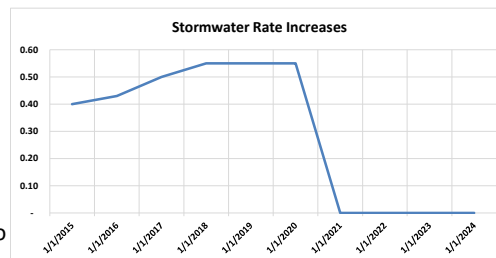
Stormwater System – Capital Outlay

- ▶ The stormwater infrastructure was largely inherited by the City from Marion County.
- ▶ Starting in 2012-13 the City began videotaping the stormwater system, with a goal of visually inspecting approximately 10% of the system every year.
- ▶ Since the start of the visual inspections, the City has spent approximately \$2.8 million in capital improvements to address identified system failures.



Stormwater System – Rate Increases

- ▶ In conjunction with the visual inspection process the City started reviewing and adjusting the stormwater billing rate to ensure adequate resources would be available for any identified reports.
- ▶ Original estimates indicated that an increase of \$0.40 - \$0.60 per month per equivalent service unit would be necessary to support the system improvements.
- ▶ Based on the capital outlay requirements the billing rate has not been adjusted since January 1, 2021.





Stormwater System – Financial Projection

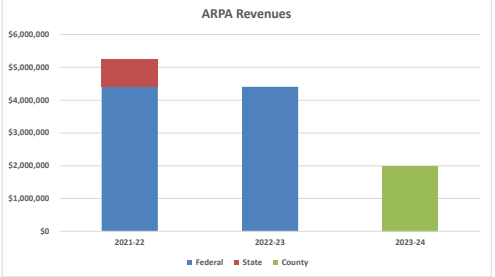
	PROJECTED	FORECASTED				
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1 RESOURCES:						
2 Beginning Balance:	\$ 1,632,000	\$ 1,098,000	\$ 810,200	\$ 576,100	\$ 371,700	\$ 158,600
3 Service Fees	2,137,000	2,136,200	2,244,900	2,353,600	2,407,900	2,407,900
4 Other Revenues	30,000	30,000	30,000	30,000	30,000	30,000
5 TOTAL RESOURCES	\$ 3,799,000	\$ 3,264,200	\$ 3,085,100	\$ 2,959,700	\$ 2,809,600	\$ 2,596,500
6						
7 REQUIREMENTS:						
8 Expenditures:						
9 Personnel Services	1,083,000	1,111,000	1,150,000	1,208,000	1,254,000	1,318,000
10 Materials & Services	1,018,000	1,043,000	1,059,000	1,080,000	1,097,000	1,121,000
11 Capital Outlay	600,000	300,000	300,000	300,000	300,000	300,000
12 Total Expenditures	2,701,000	2,454,000	2,509,000	2,588,000	2,651,000	2,739,000
13 Fund Balance:						
14 Unrestricted Fund Balance	1,098,000	810,200	576,100	371,700	158,600	(142,500)
15 TOTAL REQUIREMENTS	\$ 3,799,000	\$ 3,264,200	\$ 3,085,100	\$ 2,959,700	\$ 2,809,600	\$ 2,596,500
Day's Cash Supply at End of Year	188	138	94	58	24	(22)

In order to maintain at least a 60-day cash supply to correspond with the bi-monthly stormwater billings the following rate increase per ESU with a January 1st effective date is required:



American Rescue Plan Act Funds - Revenues

- ▶ In The American Rescue Plan Act (ARPA) was signed into law on March 11, 2021.
- ▶ The intent of the law is to provide fast and direct economic assistance to American workers, families, small businesses and industries.
- ▶ The City entered into three agreements to receive ARPA relief funds:



- Federal Government - \$8,820,850
- State of Oregon - \$850,000
- Marion County - \$2,000,000

ARPA funds must be committed for expenditure by December 31, 2024 and be spent by December 31, 2026.



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American Rescue Plan Act Funds - Expenditures

► Fiscal Year 2021-22 expenditures (\$440,300) included:

- CASA of Marion County - \$150,000
- Computer equipment, primarily routers, switches and desktop computers - \$140,100
- Police radios, tasers and laser sights - \$71,300
- Meadows Pumphouse engineering work - \$22,000
- 2022 Street Resurfacing engineering - \$48,400
- Additional pollution insurance required by the State ARPA Agreement - \$4,900
- Keizer Klosets - \$2,400
- COVID Policy/Compliance Documentation - \$1,200



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American Rescue Plan Act Funds - Expenditures

► Fiscal Year 2022-23 expenditures (\$2,152,600) included:

- 2022 Street Resurfacing project- \$651,600
- Meadows Pumphouse project - \$494,900
- Reitz Well project – \$208,600
- Turf Field project engineering - \$188,100
- One-time accrued leave payout - \$136,700
- Event Center and Police storage building engineering - \$63,800
- Keizer Community Library - \$60,000
- Code Enforcement vehicle - \$59,100
- High Performance Organization Training - \$56,600
- Keizer Heritage Foundation - \$55,000
- Police weapons and sights – \$35,900
- Event Center support staff - \$33,700
- Cherrriots K-12 Free Fare - \$30,000
- Strategic Planning - \$21,600
- Cold Wet Eagle - \$15,000
- Keizer Klosets - \$14,700
- Codification/Agenda Management software - \$12,300
- Keizer Community Dinner - \$7,500
- City owned property cleanup - \$7,500



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American Rescue Plan Act Funds - Expenditures

► Fiscal Year 2023-24 anticipated expenditures (\$7,123,400) include:

- Turf Field project – \$4,000,000
- Event Center storage - \$800,000
- Meadows Pumphouse project - \$507,000
- Recruitment and backfill of critical positions - \$428,000
- Police evidence storage - \$300,000
- Park Camera Project - \$300,000
- Reitz Well project – \$191,400
- Phone system and email upgrade - \$150,000
- License plate reader cameras - \$100,000
- Police body cameras - \$100,000
- Codification, Agenda Management and HRIS/Payroll software - \$100,000
- Strategic Plan - \$40,000
- Keizer Heritage Foundation - \$32,000
- Police gate replacement - \$20,300
- High Performance Organization Training - \$20,000
- Keizer Community Library - \$15,000
- Keizer Klosets - \$14,700
- Digital media library - \$5,000



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American Rescue Plan Act Funds - Expenditures

► Fiscal Year 2024-25 – the City has approximately \$1,954,500 in unallocated ARPA Funds.

► Potential Projects Include:

- Strategic property acquisitions
- Resolve PERS subject salary reporting issue
- Website update
- Sidewalk installation/repair program
- Predesign work in anticipation of future funding opportunities
- Site prep work in anticipation of economic development
- Recruitment and backfill of critical positions
- Verda Lane sidewalk engineering between Dearborn and Chemawa
- Keizer Little League stormwater master plan



PERS Work after Retirement Policy

- ▶ Pursuant to Oregon Senate Bill 1049 the City Council adopted a policy effective July 6, 2021 that allows employees who attain “normal retirement age” under PERS to retire and request to be rehired in a “limited duration” position.
- ▶ Rehired employees are not subject to the hours worked limitations that if exceeded could impact their retirement benefits.
- ▶ Employers are not required to remit the employee 6% PERS contribution (paid by the City).
- ▶ The employer PERS contribution is used to pay down the City’s overall obligation.



PERS Work after Retirement Policy

- ▶ As of January 4, 2024:
 - 7 out of 18 eligible employees have elected to retire and rehire under the City’s policy.
 - The City has saved **\$99,819** by not remitting the 6% employee PERS contribution paid by the employer.
 - The City has paid **\$418,970** towards the overall employer pension obligation saving an estimated \$771,204 over the next 20 years.

	Step 7		Step 1		Biennium (Years)	Projected Payroll Combined	Total Projected Contributions (Without Paydown)	Total Projected Contributions (with paydown), 20 Year Amortization Pd.	Projected Savings
	Retire/Rehire		New Hire						
Hourly Rate		42.46		32.46	2023 - 2025	\$16,013,133	\$3,799,195	\$3,783,888	\$15,307
Medicare	1.45%	0.62	1.45%	0.47	2025 - 2027	\$17,120,537	\$4,960,688	\$4,897,359	63,329
State Transit Tax	0.10%	0.04	0.10%	0.03	2027 - 2029	\$18,304,527	\$5,258,178	\$5,190,469	67,709
Paid Leave Oregon	0.55%	0.23	0.55%	0.18	2029 - 2031	\$19,570,388	\$5,526,479	\$5,454,088	72,391
Deferred Compensation	6.00%	2.55	6.00%	1.95	2031 - 2033	\$20,923,805	\$5,749,876	\$5,672,479	77,397
PERS Employer Contribution	30.05%	13.52	25.14%	8.16	2033 - 2035	\$22,370,812	\$5,942,808	\$5,860,058	82,750
PERS Employee Pickup	N/A	-	6.00%	1.95	2035 - 2037	\$23,917,889	\$6,244,021	\$6,155,549	88,472
Total Hourly Rate		59.42		45.20	2037 - 2039	\$25,571,952	\$6,726,259	\$6,631,668	94,591
Hours		2,080		2,080	2039 - 2041	\$27,340,409	\$6,896,818	\$6,795,686	101,132
Total Base Compensation	\$	123,602	\$	94,010	2041 - 2043	\$29,231,157	\$6,856,690	\$6,748,564	108,126
Total Paid towards PERS Obligation		28,132							
Net Employee Cost	\$	95,470							
								Total Projected Savings	\$771,204



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Opioid Settlement Funds

- ▶ The City is party to multiple national opioid settlement agreements.
- ▶ The City has received the following settlement proceeds:
 - Fiscal Year 2022-23 - \$72,222
 - Fiscal year 2023-24 YTD - \$14,690
- ▶ It is anticipated the City will receive approximately \$50,000 annually over the term of the various agreements (approximately 20 years).
- ▶ The settlement proceeds are restricted and can only be used for opioid remediation efforts. While subject to Council approval, staff is recommending that the settlement proceeds be used to support Police Department staffing and community outreach.



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Long Range Planning Task Force

Questions

Budget Committee Meetings

- ▶ Monday, May 13th at 6:00 p.m.
- ▶ Tuesday, May 14th at 6:00 p.m.



Glossary

Glossary

ACCRUAL ACCOUNTING – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenditures are recognized in the period in which they are incurred.

ACFR (ANNUAL COMPREHENSIVE FINANCIAL REPORT) – The complete annual financial report of the City that is prepared in conformity with generally accepted accounting principles. An independent auditing firm audits the financial statements in this annual report.

ACTUAL – Denotes revenues are recognized or received and expenditures incurred or recorded for a given period which is in contrast to “Budget” which denotes plans for a period.

ADMINISTRATIVE SERVICES FUND – An Internal Services Fund which tracks City-wide shared expenditures including the offices and departments of the City Manager, City Attorney, City Recorder, Human Resources, Finance, Facility Maintenance and Public Works Administration.

ADOPTED BUDGET – The financial plan adopted by the City Council, which forms the basis and limits for appropriations for the fiscal year.

AD VALOREM TAX – A tax based on the assessed value of a property.

ARPA (AMERICAN Rescue Plan Act of 2021) – On March 11, 2021 President Biden signed the American Rescue Plan Act to speed up the United States’ recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. The economic stimulus package is a \$1.9 trillion of which the City of Keizer received approximately \$8.8 million.

APPROVED BUDGET – The budget recommended by the Budget Committee and reviewed by the City Council prior to adoption.

APPROPRIATION – The legal authorization granted by the City Council to spend specific amounts of public funds for specific purposes during specific periods of time.

ASSESSED VALUE – The portion of value of real or personal property which is taxable. It is the lesser of the property’s real market value or the constitutional value limit (Maximum Assessed Value – MAV). The value limit may increase 3% annually unless qualifying improvements or changes are made to the property. These improvements or changes allow the value limit to increase by more than 3%.

AUDIT – A review of City accounts by an independent auditing firm to substantiate year-end fund balances, reserves, and cash in hand.

BALLOT MEASURE 50 – In May 1997 voters approved Ballot Measure 50 which fundamentally changed the structure of property taxes in Oregon from a tax base system to a permanent tax rate.

BOND – A written promise to pay a sum of money, called principal or face value at future date, called the maturity date, along with periodic interest paid at the specified percentage of the principal (interest rate). Bonds are typically used to finance long-term Capital Improvements.

BUDGET – The City’s financial plan for a period of one year. By statute, the budget must be balanced and include a statement of actual revenues and expenditures for each of the last two years. Also required are estimated revenues and expenditures for the current and forthcoming year.

Glossary

BUDGETARY BASIS – Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP), with the exception that neither depreciation nor amortization is budgeted and bond principal is subject to appropriation.

BUDGET CALENDAR – The schedule of key dates which the City follows in the preparation and adoption of the budget.

BUDGET COMMITTEE – The fiscal planning board of the local government, consisting of the Mayor and City Council plus an equal number of legal voters from the district.

BUDGET MESSAGE – An explanation of the budget and the City's financial priorities. Prepared by or under the direction of the City Manager.

BUDGET OFFICER – Person appointed by the City Council to be responsible for assembling the budget. For City of Keizer, the Finance Director serves this role.

BUDGET RESOLUTION – The budget is adopted each year by the City Council through passage of a Resolution. This Budget Resolution is the guiding document for compliance with budget law and for any necessary adjustments during the fiscal year.

CAPITAL BUDGET – The City's budget for projects, major repairs, and improvements or additions to the City's fixed assets (streets, sidewalks, roads, sewers, stormwater, parks, and buildings).

CAPITAL OUTLAY – Items which generally have a useful life of one or more years and a cost of \$5,000 or more. Examples include machinery, land, furniture, computers, equipment, vehicles, and buildings.

CARES Act – The Coronavirus Aid, Relief, and Economic Security Act is a \$2.2 trillion economic stimulus bill signed into law by President Trump on March 27, 2020 in response to the economic fallout of the COVID-19 pandemic. Of the \$2.2 trillion the City of Keizer received approximately \$1.2 million.

CASH MANAGEMENT – Management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest income. Cash management refers to the activities of forecasting inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest return available for temporary cash balances.

CHARGES FOR SERVICES – Includes a wide variety of fees charged for services provided to the public and other agencies.

CITY COUNCIL – The legislative branch of the City composed of seven elected officials who serve a four-year term.

CIP (CAPITAL IMPROVEMENT PLAN) – An allocation plan for capital expenditures to be incurred over several future years. It sets forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Glossary

CONTINGENCY – A special amount set aside for necessary unforeseen and unplanned expenses. Contingencies may not be spent without City Council approval via a Transfer Resolution or Supplemental Budget.

CONTRACTUAL SERVICES – The costs related to services performed for the City by individuals, businesses, or utilities.

DEBT SERVICE – The payment of general long-term debt, consisting of principal and interest payments.

DEPARTMENT – A major administrative organizational unit of the City which indicates overall management responsibility for one or more divisions.

DEPRECIATION – Expensing the cost of a capital asset over its useful life.

DEVELOPMENT CODE AND STANDARDS – The City's procedures and criteria for the review and approval of land development proposals.

DIVISION OF TAXES – Division of taxes refers to the process of, and revenue from, apportioning tax to urban renewal agencies based on the relationship of the "excess" to "frozen value" (i.e. tax increment revenue).

EMPLOYEE BENEFITS – Contributions made by a government to meet commitments or obligations for employee related expenses. Included is the government's share of costs for social security and the various pensions, medical, dental, life insurance, workers' compensation, and disability insurance.

ENDING FUND BALANCE – As shown in the budget, an amount representing the difference between the resources received by the fund compared to the amount expended in the fund. This becomes the subsequent year's beginning working capital or beginning fund balance.

ENTERPRISE FUND – A fund established to account for operations financed and operated in a manner similar to private business enterprises. The City's enterprise funds include Water, Sewer, Stormwater, Street Lighting District's, and Community Center.

ESU – (EQUIVALENT SERVICE UNIT) An area which is estimated to place approximately equal demand on the public stormwater facilities as defined in the Keizer Development Code as "Dwelling, single family". One (1) ESU shall be equal to 3,000 square feet of impervious surface.

EOC (EMERGENCY OPERATIONS CENTER) – Command center for coordination and intervention for city-wide or regional emergencies.

EXPENDITURES – The payment for goods and services, debt service, and Capital Outlay from a governmental fund.

FINANCIAL AUDIT – A comprehensive examination of the accounting and financial information by a qualified auditing firm. The auditing firm examines whether funds are spent according to intended purpose, within appropriations, and as authorized. It also examines if revenues, expenses, assets, and liabilities are stated fairly. The auditing firm reports to the City Audit Committee.

Glossary

FISCAL YEAR – The twelve months beginning July 1 and ending June 30 of the following year.

FTE (FULL-TIME EQUIVALENT) – An abbreviation for full-time equivalent employees. Staffing levels are measured in FTE to give a consistent comparison from year to year.

FRANCHISE FEE – A fee charged each year to utilities as a payment in lieu of permit fees for the use of City streets. The fee is generally based on a percentage of revenues.

FULL FAITH AND CREDIT BONDS – Long-term obligations that are payable solely from a designated source of revenue. They do not carry any taxing power.

FUND – A fiscal and accounting entity with balancing revenues and appropriations.

FUND BALANCE – The difference between fund assets and fund liabilities of governmental and similar trust funds.

GAAP (GENERAL ACCEPTED ACCOUNTING PRINCIPLES) – Conventions, rules, and procedures used in performing accepted accounting practice and at a particular time.

GASB (GOVERNMENTAL ACCOUNTING STANDARDS BOARD) – The body that establishes accounting principles for state and local governments.

GENERAL FUND – Accounts for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS – Long-term obligations backed by the “full faith and credit” pledge of the City’s general fund revenues. They carry an unlimited taxing power, require voter-approval, and are limited in total to 3% of the City’s true cash value.

GFOA (GOVERNMENT FINANCE OFFICERS ASSOCIATION) – The premier association of the public-sector finance professionals and is dedicated to providing high-quality support to state and local governments.

GIS (GEOGRAPHIC INFORMATION SYSTEM) – A program which facilitates the efficient management of spatial information; offering enhanced analytical, cartographic, and reporting capabilities for internal and external customers.

GRANT – A contribution by one governmental unit to another. The contribution may be made to aid in the support of a specified purpose or function.

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

INTERGOVERNMENTAL REVENUES – Revenues received from another governmental entity, such as county, state, or federal governments.

INTERNAL SERVICES FUND – Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

Glossary

KEDC – (KEIZER ECONOMIC DEVELOPMENT COMMISSION) – The City Council established KEDC in 2014 to provide strategic planning recommendations regarding the economic development of the City.

LINE OF CREDIT – Short term credit provided by a bank whereby the lender can draw upon funds at any time and interest begins to accrue once funds are drawn.

LEVEL OF SERVICE – The amount and type of existing services, programs, and facilities provided. Level of service depends on the available resources.

LOCAL BUDGET LAW – Oregon Revised Statute (ORS) 294.305 to 294.565 Local Budget Law has several purposes: 1) establish standard procedures for presenting a local government budget; 2) outline programs and services provided; 3) provide a standard method of estimating revenues, expenditures, and proposed tax levies; and 4) encourage citizen involvement in the preparation of the budget before formal adoption.

LINE ITEM BUDGET – The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

MATERIALS AND SERVICES – An object classification which includes contractual and other services, materials and supplies, and other charges.

MEASURE 5 – On November 6, 1990, Oregon citizens approved an amendment to the State Constitution (Measure 5) which limits the ability of state and local governments to levy property taxes, impose certain types of charges, and to issue certain types of debt. Measure 5 sets a maximum tax rate of \$10 per \$1,000 of true value for overlapping general-purpose governments. The amendment also subjects school districts to a property tax cap of \$15 per \$1,000 full market value in 1991-92, declining in \$2.50 increments to \$5 in 1995-96.

MEASURE 50 – On May 29, 1997, Oregon citizens approved an amendment to the State Constitution (Measure 50) which limits the ability of state and local governments to levy property taxes, impose certain types of charges and issue certain types of debt. Measure 50 sets a statewide property tax reduction of 17% which was authorized for 1996-97 fiscal year. Certain types of property tax levies are exempt or may be added outside of the reduced amount. Limits assessed value to 3% growth and requires that certain fees receive voter approval if increased.

MODIFIED ACCRUAL BASIS OF ACCOUNTING – The accrual basis of accounting adopted to governmental funds where revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.”

NEIGHBORHOOD ASSOCIATIONS – A group of people organized and recognized by the Council within a geographical area for the purpose of acting on issues affecting neighborhood and community livability.

OBJECTIVES – A specific measurable and observable result of an organization’s activity which advances the organization toward a goal.

OPERATING BUDGET – The portion of the budget that pertains to daily operations providing basic governmental services. The operating budget contains appropriations for such expenditures as personnel services, supplies, utilities, materials, and debt service.

Glossary

ORDINANCE – Written directive or act of a governing body. Has the full force and effect of law within the local government’s boundaries, provided it does not conflict with a State Statute or Constitutional Provision. See “Resolution.”

ORS (OREGON REVISED STATUTE) – Governing state law in Oregon.

PERMANENT RATE LIMIT – A tax rate calculated under the limitations of Measure 50 that would extend the full amount of “operating taxes” that could be imposed.

PERS (PUBLIC EMPLOYEE RETIREMENT SYSTEM) – The State of Oregon retirement program for about 95 percent of state and local government employees in Oregon.

PERSONNEL SERVICES – Costs associated with employees, including salaries, overtime, and fringe benefit costs.

PROPERTY TAX – Amounts imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonded debt.

PROJECTED ACTUAL – The amount of total estimated revenues collected and expenditures incurred during the fiscal year.

PROPOSED BUDGET – The proposed budget is the one proposed by the City Manager and is reviewed by the Budget Committee.

PERMANENT RATE – A district’s permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997-1998 or are voter-approved for districts formed in 1997-1998 and later.

PROJECTED – The amount of projected revenues and expenditures to be collected during the fiscal year.

REAL MARKET VALUE – Value set on real and personal property as a basis for imposing tax.

RESERVE – An accumulation of funds for a specific future purpose. Reserves may only be spent during the fiscal year with City Council approval through a Transfer Resolution or a Supplemental Budget.

RESOLUTION – An order of a governing body. Requires less legal formality and has lower legal status than an Ordinance. Statutes or Charter will specify which actions must be by ordinance and which may be by resolution. (For cities, revenue raising measures such as taxes, special assessments, and service charges always require ordinances.) See “Ordinance.”

REVENUE BONDS – Long-term obligations that are payable solely from a designated source of revenue generated by the project which was financed. No taxing power of general fund pledge is provided as security.

RESOURCES – Total funds available which include the estimated balances on hand at the beginning of the fiscal year plus all revenues anticipated being collected during the year.

Glossary

REVENUE – Moneys received during the year to finance City services.

SPECIAL ASSESSMENTS – A way to finance a local improvement which allows benefited property owners to pay the City back over time. Special assessments may be bonded through a special bond or unbonded.

SPECIAL REVENUE FUND – Accounts for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted for specified purposes.

STATE SHARED REVENUE – Revenues received from the State of Oregon from cigarette, liquor, and highway taxes under ORS 221. These funds are available to cities located in counties with at least 100,000 in habitants that provide at least four types of municipal services.

STATE REVENUE SHARING – A share of certain revenues from the State of Oregon that are apportioned among and distributed to cities for general purposes. These funds require a public hearing before the budget committee to discuss possible uses.

SUPPLEMENTAL BUDGET – An amendment to the adopted budget that is prepared to meet unexpected needs or to appropriate revenues not anticipated at the time the budget was adopted. The supplemental budget cannot increase the tax levy.

TAX INCREMENT FINANCING – A financial mechanism for urban renewal plans which captures the tax from the growth in property value within a designated geographical area. The City's urban renewal plans, as carried out by the Keizer Urban Renewal Agency, cover approximately 7 acres of the City.

TAX LEVY – The total amount of property taxes required by the City to meet requirements.

TAX RATE – The amount of tax stated in terms of a unit of the district's assessed value. For example, the City of Keizer's tax rate is \$2.0838 per \$1,000 of assessed value of taxable property.

Transient Occupancy Tax (TOT) – The City imposes a tax, which is 6% of gross revenues on establishments that meet the criteria.

TRANSFER – An amount distributed from one fund to finance activities in another fund. It is shown as a requirement in the originating fund and a resource in the receiving fund.

UNAPPROPRIATED ENDING FUND BALANCE – An amount set aside to be used as cash carry-over for the next fiscal year's budget.

WORKING CAPITAL CARRYFORWARD – Funds which allow the City to meet current cash flow requirements, shortfalls in revenues, or unexpected demands until tax revenues or other major revenues are available.