

# City of Keizer

## Marion County, Oregon

Adopted

Budget FY 2021-22





## **FISCAL YEAR 2021-2022**

### **BUDGET COMMITTEE MEMBERS**

#### Council Members:

Cathy Clark, Mayor  
Elizabeth Smith, President  
Ross Day  
Roland Herrera  
Kyle Juran  
Dan Kohler  
Laura Reid

#### Public Members:

J.D. Gillis  
Gerard Graveline  
Melissa Martin  
Ali Rasouli  
Francisco Saldivar  
Hersh Sangster  
Jonathan Thompson

### **STAFF**

Tim Wood, City Manager, Pro Tem  
Shannon Johnson, City Attorney

#### **Department Head Team**

Shane Witham, Planning Director  
Tracy Davis, City Recorder  
Machell DePina, Human Resources Director  
Bill Lawyer, Public Works Director  
John Teague, Chief of Police  
Tim Wood, Finance Director

**"We're Building a Better Community - Together!"**

## Quotes on Democracy

As I would not be a slave, so I would not be a master. This expresses my idea of democracy.

Abraham Lincoln

Democracy and socialism have nothing in common but one word, equality. But notice the difference: While democracy seeks equality in liberty, socialism seeks equality in restraint and servitude.

Alexis de Tocqueville

Democracy shows not only its power in reforming governments, but in generating a race of men that is the greatest blessing of free government.

Andrew Jackson

I am a firm believer in the people. If given the truth, they can be depended upon to meet any national crisis. The great point is to bring them the real facts...and beer.

Abraham Lincoln



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Keizer  
Oregon**

For the Fiscal Year Beginning

**July 1, 2020**

*Christopher P. Morrill*

Executive Director

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# Budget Message





## City Manager's Budget Message City of Keizer Fiscal Year 2021-22

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 2021-22.

Overall the City of Keizer is in a relatively stable financial position given the COVID-19 pandemic's impact on the economic environment. Consistent with the rest of the state and nation, the City has experienced a significant drop in revenues associated with the hospitality and travel industry, specifically venue rental revenue, transient occupancy tax and gas taxes as residents have been encouraged to stay home, work from home and not gather in large groups for most of Fiscal year 2020-21. The impact from the COVID-19 pandemic is expected to be felt for the near future.

The Fiscal Year 2021-22 budget has been prepared with the following priorities:

1. Mitigating and recovering from the impact of the COVID-19 pandemic,
2. Maintaining and restoring existing services,
3. Continued capital investment into all of the City's services, and
4. The City Council's short-term goals.

Overall the Fiscal Year 2021-22 annual budget is approximately \$48.0 million and includes \$8.8 million in capital spending and \$1.8 million in debt service payments.

In order to sustain the existing service levels and fund necessary capital improvements the budget also includes a:

- proposed 4% water rate increase,
- 3% sewer rate increase, and
- proposed \$1.00 per month increase in the Police Services Fee.

The Fiscal Year 2021-22 budget provides for 101 full-time employees as compared to 103 full-time employees during Fiscal year 2020-21. The change staffing is the result of restructuring in the Planning and Finance Departments.

I 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 the City services.

Respectfully submitted,

Timothy E. Wood  
City Manager Pro Tem





# City Overview

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# 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 Christmas lighting display. In 2021 the Salem-Keizer Volcanoes created the Mavericks Independent Baseball League which will begin play in May 2021 and feature 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	<b>City Debt</b>	
Government	Council/Manager	Moody's Bond Rating	Aa3
Population (July 1, 2020)	38,585	General obligation debt	None
Neighborhood	3	General obligation debt limit*	\$133,480,718
Area in square miles	7.36	Revenue bonds debt	\$1,506,000
Keizer School Enrollment	7,600	Full faith and credit debt	\$10,865,000
		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

Heritage center	1
Community center	1
Neighborhood parks	15
Community parks	2
Regional park	1
Dog park	1
Amphitheater	1
Splash fountain	1
Public golf course	1
Independent league ball	1

Donahue Schriber Realty Group	\$70,188,410
MWIC Keizer LLC	15,432,080
MWSH Keizer LLC	14,490,490
Target Corporation	13,247,188
Lowe's HIW Inc	13,045,480
CCP Keizer 1526 LLC	12,794,620
Emerald Pointe LLC	12,656,925
Per capita personal income	43,042
Total personal income	\$1.7 billion
Average annual unemployment	6.3%
Real market value of property	\$4.7 billion
Assessed value of property	\$2.9 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  
Elizabeth Smith, President  
Ross Day  
Roland Herrera  
Kyle Juran  
Dan Kohler  
Laura Reid

## Citizen Members

J.D. Gillis  
Gerard Graveline  
Melissa Martin  
Ali Rasouli  
Francisco Saldivar  
Hersch Sangster  
Jonathan Thompson

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. Measureable 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 Comprehensive Annual Financial Report (CAFR), 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 CAFR shows all of the City's funds on both a budgetary and GAAP basis for comparison purposes.

## Budget Calendar

Friday, **April 16** &  
Friday, **April 23**

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 Tuesday, May 4th on the proposed budget and state revenue sharing.

Friday, **April 23**

Budget documents to be distributed to Budget Committee

Tuesday, **May 4**  
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

Thursday, **May 6**  
6:00 p.m.

City Budget Committee Meeting

- ◆ Public Testimony
- ◆ Continuation of presentations and discussion

Monday, **May 10**  
6:00 p.m.

City Budget Committee Meeting

- ◆ Continuation of discussion from Thursday, May 6th as needed
- ◆ Budget recommendations to City Council

Friday, **May 21**

Financial Summaries and notice of budget hearings for publication

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

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

Monday **June 21**  
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.
  - b. The Water Bond covenant requires a reserve in the amount of \$234,000 for debt service.
- 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.

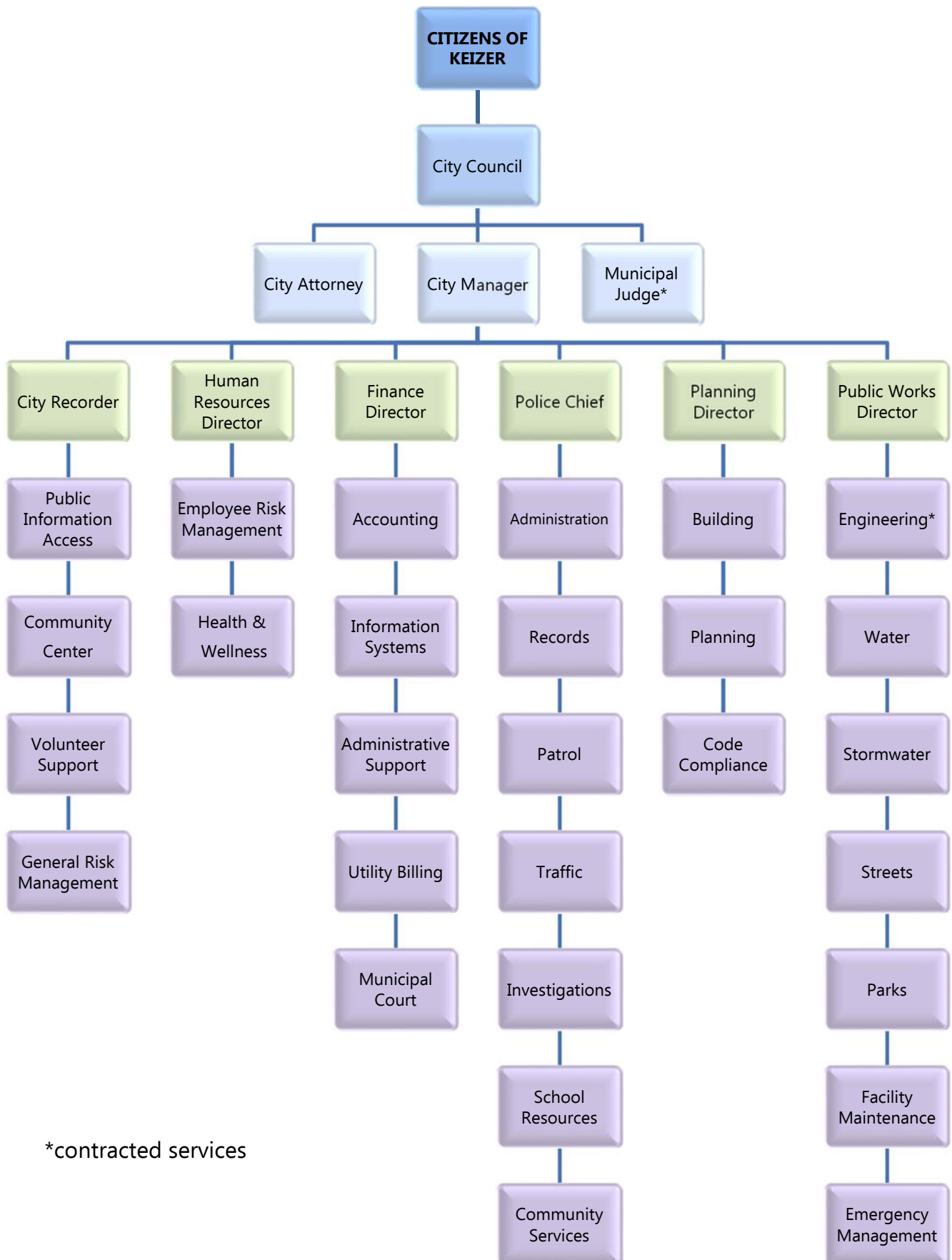
# Financial Policies

## 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 30<sup>th</sup> of each year.
5. The City shall annually prepare and publish, by December 31<sup>st</sup> of each year, a Comprehensive Annual Financial Report (CAFR) 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



## Fund - Department Matrix

	FUND	City Manager	Legal	City Records	Human Resources	Finance	Planning	Public Works	Police
<b>M</b>	<b>GENERAL FUND - By Function</b>								
	Planning						X		
	General Administration			X		X			
	Municipal Court					X			
	Police								X
	<b>SPECIAL REVENUE FUNDS</b>								
<b>N</b>	Energy Loan Program						X		
<b>N</b>	Housing Services						X		
<b>N</b>	Off-Site Transportation Improvement							X	
<b>N</b>	Park Improvements							X	
<b>N</b>	Park Services							X	
<b>N</b>	Police Services								X
<b>N</b>	Public Education Government Access	X							
<b>N</b>	Sewer Reserve							X	
<b>M</b>	Street							X	
<b>M</b>	Transportation Improvements							X	
	<b>PROPRIETARY FUNDS</b>								
	<b>Enterprise Funds</b>								
<b>N</b>	Community Center			X					
<b>M</b>	Sewer					X		X	
<b>M</b>	Stormwater							X	
<b>N</b>	Street Lighting Districts							X	
<b>M</b>	Water							X	
<b>M</b>	Water Facility Replacement Reserve							X	
	<b>Internal Services Fund</b>								
<b>M</b>	<b>Administrative Services Fund</b>								
	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	
	<b>DEBT SERVICE FUNDS</b>								
<b>M</b>	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 2021.*

## **Council Goals Established for 2021 through 2023**

### **SHORT TERM GOALS**

- Parks Master Plan Update
- Water Rate Structure Study
- UGB Studies and Next Steps
  - Housing
  - Employment
  - Transportation
  - Considerations in Decision Making
- Emergency Preparedness Update
- City Ordinance Codification

### **LONG TERM GOALS**

- Sidewalk Gap and Repair Program
- Water Master Plan Update
  - Water Main Replacement
- Transportation System Plan Update
  - Grant Cycle Funding
- UGB Studies
- River Cherry Overlay District
  - Funding Opportunities to Spur Development and Redevelopment

### **2021-22 WORK PLAN**

To accomplish the above goals the City Council has identified the work plan below:

- Parks Master Plan Update and Parks Projects – Community Outreach
- Community Diversity Engagement – Work Group
- Council Rules and Procedures Update – Work Group
- Volunteer Committee Training
- Recruit and Hire Permanent City Manager
- Housing Disparity and Barriers to Home Ownership in Keizer – Work Group



# Financial Trends

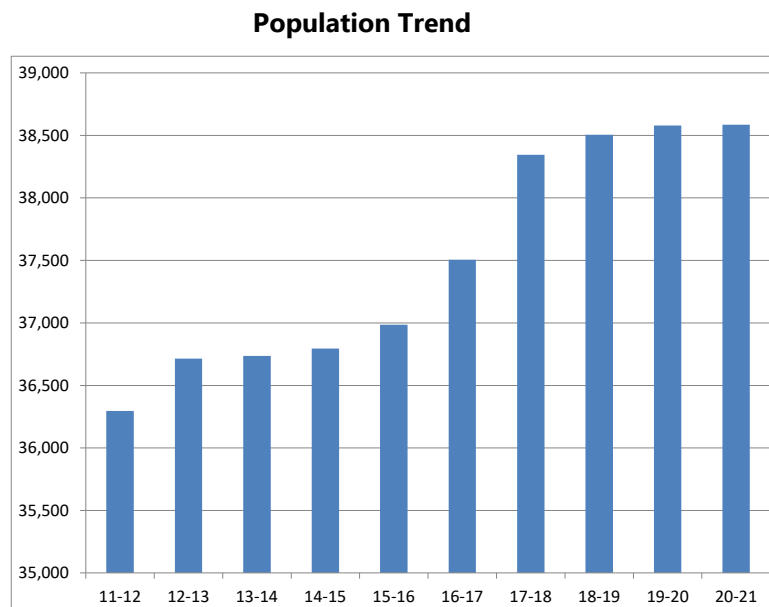
General & Economic Information.....	
Revenue Trends & Assumptions.....	
Resources & Requirements .....	
Budgets.....	
Debt.....	
Property Taxes and Comparative Tax Rate .....	

## General & Economic Information

Keizer is located in northwestern Oregon in Marion County, along the 45th parallel. As of July 1, 2020, its population was 38,585. 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 0.66% 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 0.75% 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 1.7 percent before seasonal adjustment.

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

Year	CPI-U Increase
2011	103.2%
2012	101.7%
2013	101.0%
2014	101.3%
2015	100.1%
2016	100.9%
2017	102.4%
2018	103.0%
2019	102.4%
2020	101.7%

## General & Economic Information

Population Staffing Per Capita	City Population vs. Number of City Employees by Fiscal Year									
	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21
	36,295	36,715	36,735	36,795	36,985	37,505	38,345	38,505	38,580	38,585
	90	90	92	95	95	94	100.5	100.5	101.5	103
	2.5	2.5	2.5	2.6	2.6	2.5	2.6	2.6	2.6	2.7

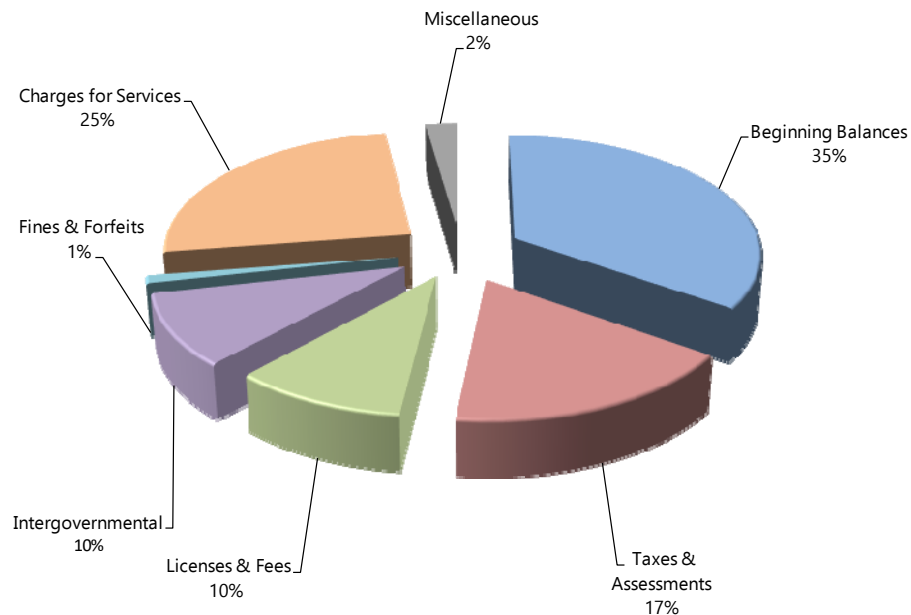
This chart compares the City of Keizer's population to the City's number of budgeted full-time employees over the past ten years. For the 2021-22 fiscal year, the City budgeted 101.0 full-time equivalents (FTE). Expressed in per capita terms, the FTE count is 2.6 employees per thousand of population.

## 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 2021-22 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 \$3.0 billion for fiscal year 2021-22 compared to real market value which is approximately \$4.9 billion; over 63% above assessed value.

# Revenue Trends & Assumptions

At \$5.9 million, property tax revenues continue to be a major source of revenue for the City, comprising 20% of total revenues. Despite the economic downturn and slow recovery during the past ten-year period, property taxes increased 40% or \$1.7 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 2020-21 increasing to 61%. The higher the percentage the more likely the City will receive the full 3% growth in future years.

For fiscal year 2021-22, 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 5% of the City's total revenues. Revenue projections are based on contractual agreements with property owners totaling \$1.6 million annually.

## LICENSES AND FEES

For 2021-22, revenue from licenses and fees is projected to be 15% 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 \$2.9 million for fiscal year 2021-22 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 8% primarily due to rate increases for water, sewer, stormwater and sanitation services. Electricity fee revenues make up over 39% of total franchise fees and have increased 3% during this time.

Assumptions for fiscal year 2021-22 include:

- Electricity and Gas franchises expect revenues to be consistent with the projected fiscal year 2020-21 revenues.
- Telephone franchise revenues continue to decline as more users switch from landlines to cellular

## Revenue Trends & Assumptions

phones which are not subject to franchise tax. Fiscal year 2021-22 revenue projections are based on a 3% reduction over fiscal year 2020-21 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. However, during fiscal year 2020-21 revenues increased slightly as the result of the stay at home recommendations due to the COVID-19 pandemic. Revenues for Fiscal Year 2021-22 are expected to be consistent with the prior year.
- City Utility assessments and fees are expected to increase 4% for water and 2% for sewer services.

### **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 provide resources to hire and equip five additional police officers. The fee covers employee costs such as wages, health insurance, retirement and taxes in addition to uniforms, service equipment and vehicles. Due to ongoing increases in wages, health insurance and retirement the fee is expected to increase from \$4.00 per month to \$5.00 per month in Fiscal Year 2021-22. The fee is expected to provide \$765,000 in revenue during Fiscal year 2021-22.

### **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 2021-22 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 2021-22 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, and liquor taxes and shares these taxes with its political subdivision based upon a per capita distribution. The City's share is budgeted at \$4.3 million or 15% 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).

# Revenue Trends & Assumptions

## **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 remained consistent in recent years. Revenue estimates are based on five-year trend analysis adjusted for any changes 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 2020-21. Sewer rates are expected to increase approximately 3.0%. These revenues make up 40% 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 years 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 3.0% in fiscal year 2021-22 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 2021-22.

### **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 8% over projected fiscal year 2020-21 amounts.

## **MISCELLANEOUS**

For fiscal year 2021-22, 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 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.



## Revenue Trends & Assumptions

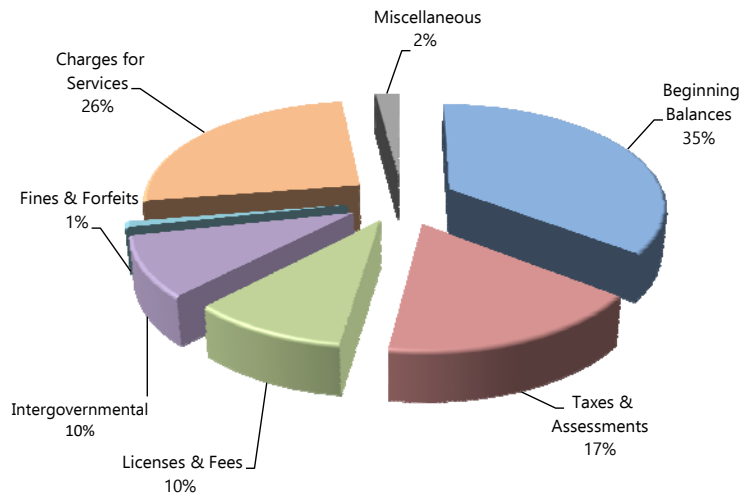
Currently, the LGIP is earning 0.60% on its investments. For this coming fiscal year, the rate of return on the City's investments is projected to remain consistent with the previous year. Investment income is budgeted in each fund based upon its estimated share of pooled cash at the projected interest 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.

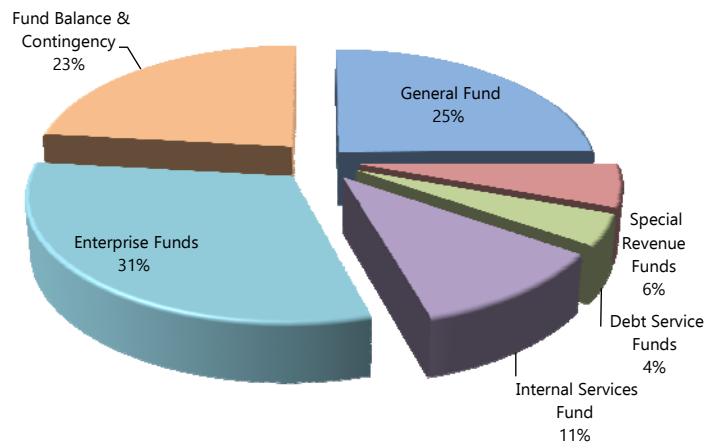
## Financial Trends – Resources & Requirements

### RESOURCES BY SOURCE – FY 2021-22



For fiscal year 2021-22, total resources come to \$48 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.

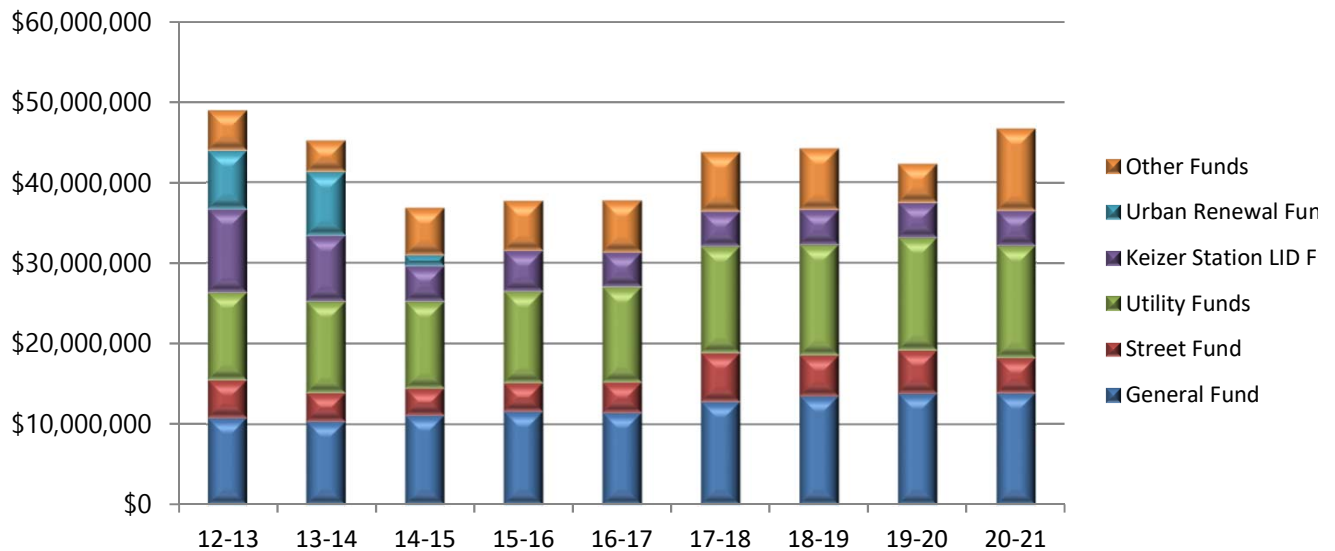
### REQUIREMENTS BY USE – FY 2021-22



Requirements are balanced to fiscal year 2021-22 resources at \$48 million. As the pie chart above shows, 23% 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.

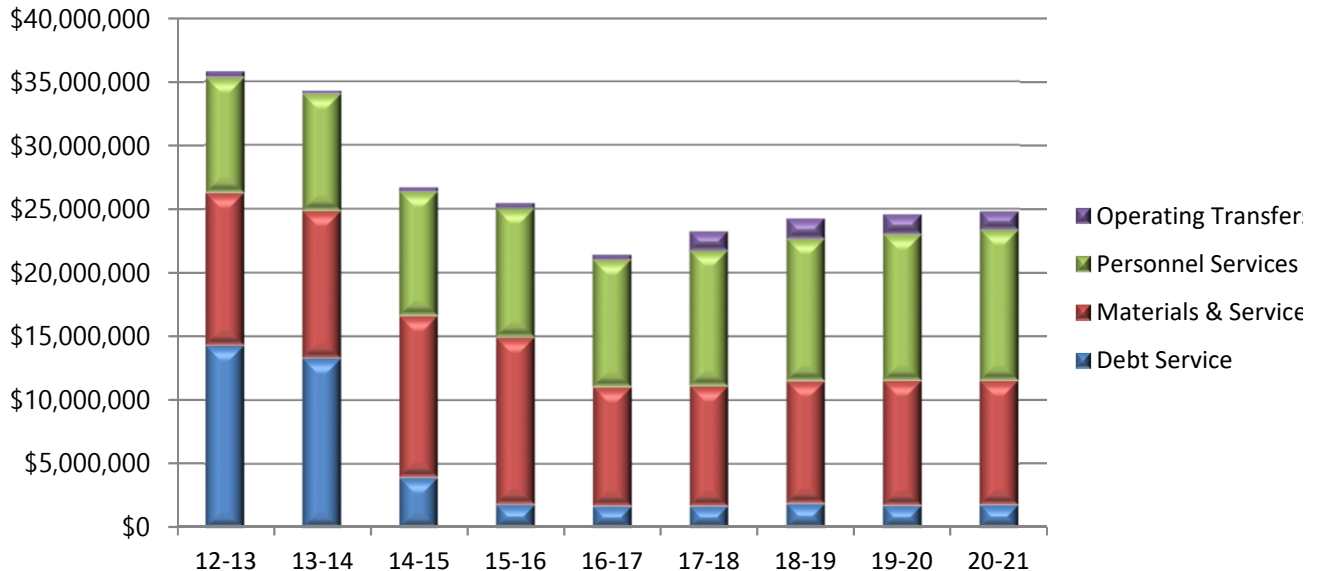
# Financial Trends - Budgets

**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.

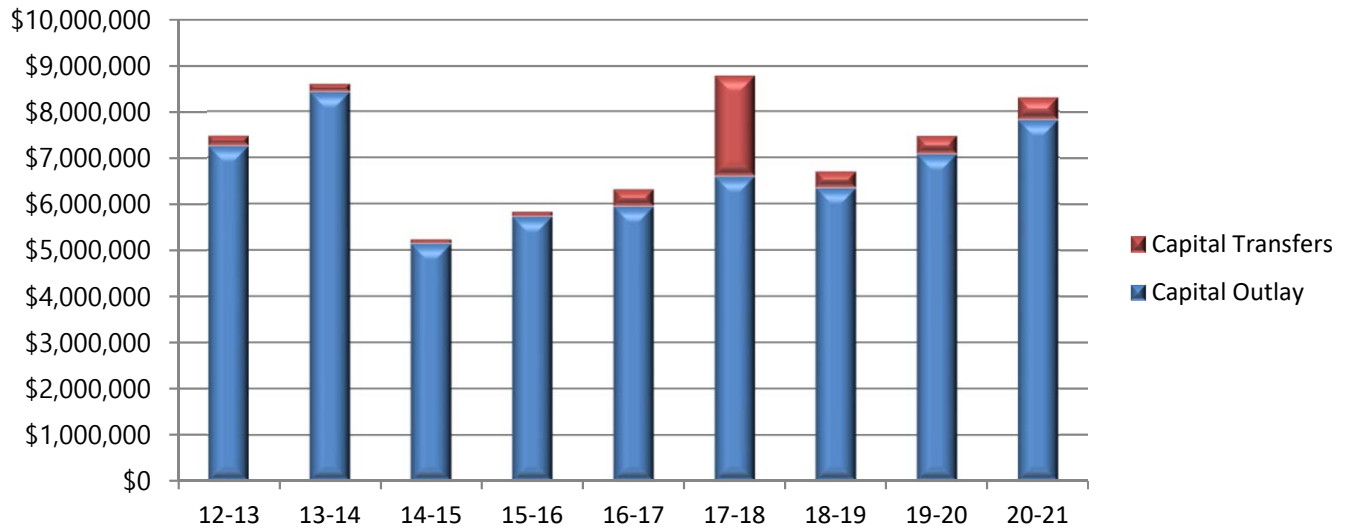
**Operating Budget**



The above graph depicts the total operating expenditures by category for the past ten fiscal years, adjusted for inflation. Spikes in debt service payments in FY12-13 and FY13-14 represent pay down of Keizer Station Local Improvement District debt resulting from the foreclosure of delinquent properties. Proceeds from these properties were used to repay debt owed by those properties. Operating costs, other than debt service have increased gradually over the ten year period.

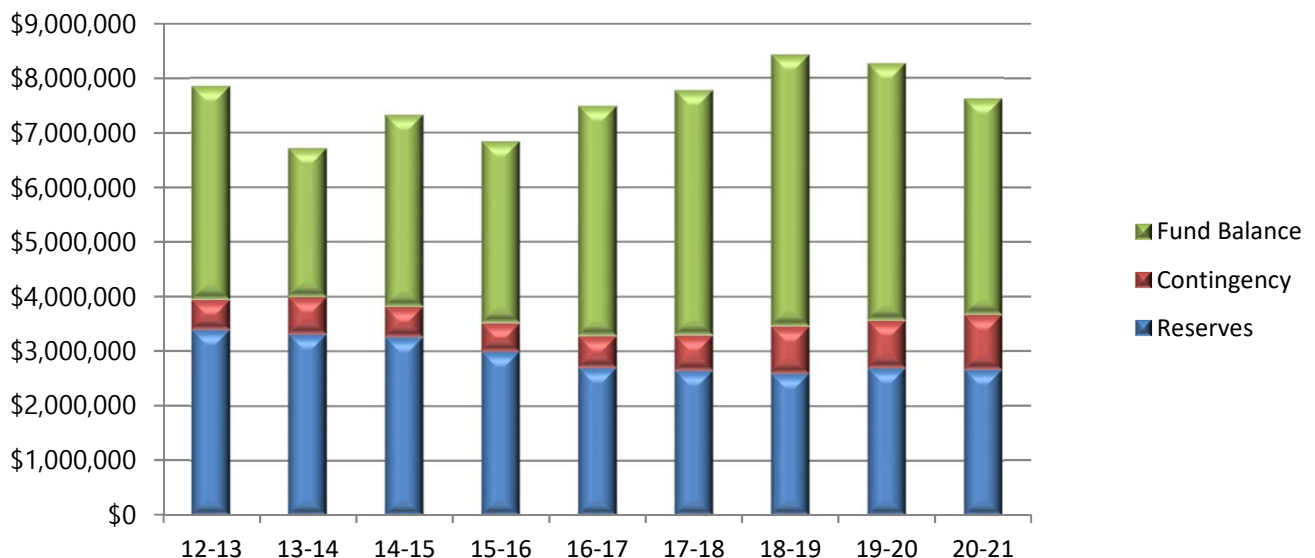
# Financial Trends - Budgets

**Capital Budget**



The above graph depicts the total capital expenditures by category for the past ten fiscal years, adjusted for inflation. Capital construction in FY12-13 through FY20-21 is for road, water and stormwater 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 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
12/1/2021	\$ 10,865,000	\$ -	\$ 282,490	\$ 282,490
6/1/2022	10,865,000	-	282,490	282,490
12/1/2022	10,865,000	-	282,490	282,490
6/1/2023	10,865,000	-	282,490	282,490
12/1/2023	10,865,000	-	282,490	282,490
6/1/2024	10,865,000	-	282,490	282,490
12/1/2024	10,865,000	-	282,490	282,490
6/1/2025	10,865,000	-	282,490	282,490
12/1/2025 through 12/1/2031	10,865,000	-	3,107,390	3,107,390
6/1/2031	10,865,000	10,865,000	282,490	11,147,490
		\$ 10,865,000	\$ 5,649,800	\$ 16,514,800

### 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	\$ 1,506,000	\$ 152,000

Payment Date	Principal Balance	Principal Payment	Interest Payment	Total Payment
12/1/2021	\$ 1,506,000	\$ -	\$ 22,967	\$ 22,967
6/1/2022	1,400,000	106,000	22,967	128,967
12/1/2022	1,400,000	-	21,350	21,350
6/1/2023	1,291,000	109,000	21,350	130,350
12/1/2023	1,291,000	-	19,688	19,688
6/1/2024	1,179,000	112,000	19,688	131,688
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 through 12/1/32	382,000	797,000	116,342	116,342
6/1/2033	147,000	147,000	2,242	149,242
		\$ 1,506,000	\$ 314,976	\$ 1,820,976

# Financial Trends - Debt Service

## REIMBURSEMENT AGREEMENT

The City entered into reimbursement agreements with the North River Road Urban Renewal District's overlapping taxing jurisdictions to repay the districts for their foregone revenues as described in the agreements. The City has repaid all Districts[1] the amounts owed for tax increment collected plus interest at 4% per annum, except the Salem-Keizer School District. The City closed the Urban Renewal District at the end of fiscal year 2014-15 and the Urban Renewal District no longer collects tax increment revenue.

Beginning in fiscal year 2016-17 the City needs to pay \$208,700 each year over the next six years to repay the Salem-Keizer School District for tax increment revenue foregone to the Keizer Urban Renewal District. By contractual agreement, repayment of \$1,252,205 must be paid by December 2022. The additional property tax revenues received into the General Fund as the result of closing the Urban Renewal District will be sufficient to repay the annual obligation to the Salem-Keizer School District.

[1] Note: the City of Keizer is a North River Road Urban Renewal District overlapping taxing jurisdiction, however, the City did not elect to be repaid for foregone taxes.

## FUTURE DEBT ISSUANCE

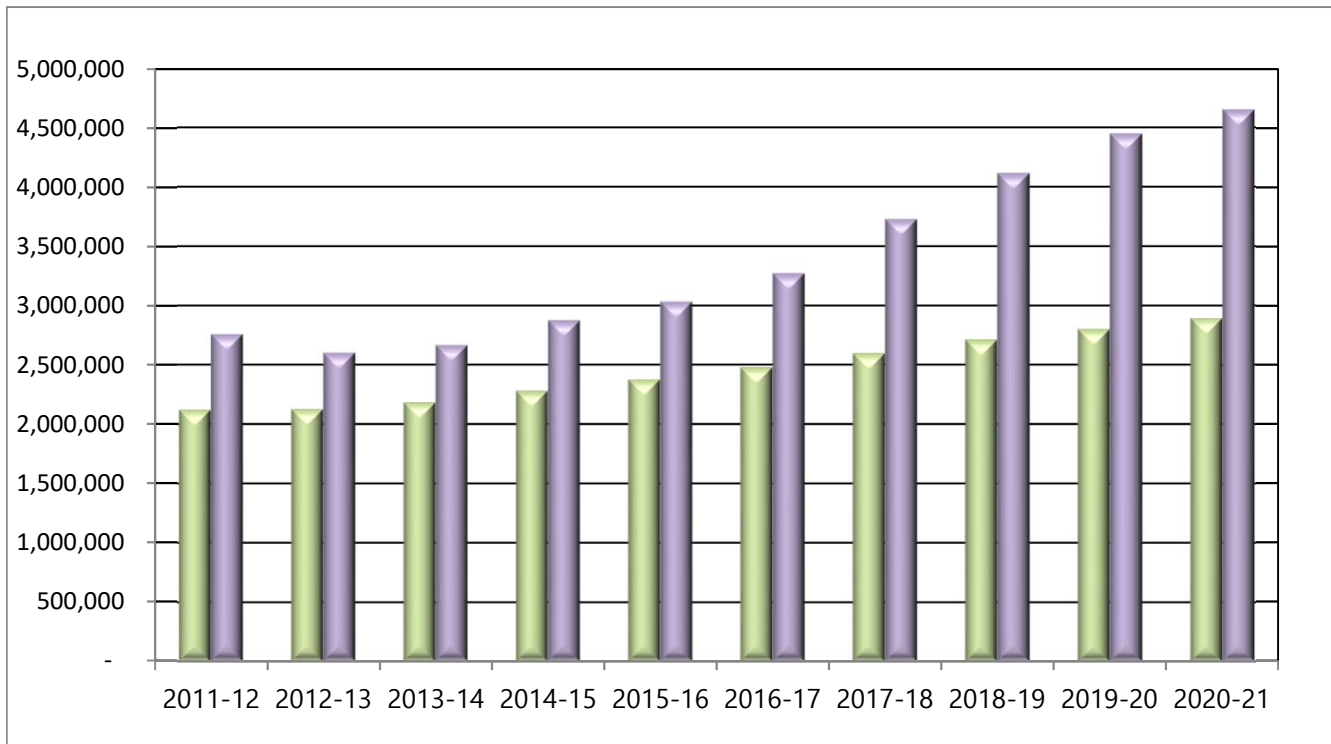
The City does not anticipate issuing any new debt in the immediate future.

## Financial Trends - Property Taxes

<b>City Property Tax Revenues</b>		<b>2020-21 Actual Tax Revenue</b>	<b>2021-22 Estimated Tax Revenues 103%</b>
1	District Assessed Value	\$2,891,410,123	\$2,978,152,427
2	Permanent Tax Rate per \$1,000	\$2.0838	\$2.0838
3	Gross Property Tax Revenues	\$6,025,120	\$6,205,874
4	Penalties/Compression/Adjustments	137	-
5	Property Tax Revenues	\$6,025,257	\$6,205,874
6	Uncollectables and Discounts (5.0%)	(301,263)	(310,294)
7	Net Anticipated Tax Collected	\$ 5,723,994	\$ 5,895,580

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 61% of the real market value compared to fiscal year 2012-13 which was the high at 82%. 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.

# Comparative Tax Rate & FTE by City

**FY20-21**

<i>Jurisdiction</i>	<i>Pop</i>	<i>City Tax Rate/\$1,000</i>	<i>City FTE</i>	<i>Fire District Tax Rate/\$1,000, Enhanced Police</i>	<i>Park &amp; Rec Tax Rate/\$1,000</i>	<i>Total FTE</i>	<i>Total FTE/1,000 Residents</i>	<i>Total Tax Rate</i>
Roseburg	24,915	8.48	171.35			171.35	6.88	8.48
Beaverton	99,255	4.43	622.76	1.32	1.59	701.76	7.07	8.00
Klamath Falls	21,940	5.59	158.70	2.88		232.70	10.61	8.47
Woodburn	25,185	6.39	169.10	2.13		185.10	7.35	8.52
Albany	54,935	7.83	420.21			420.21	7.65	7.83
Pendleton	17,025	7.10	168.00			168.00	9.87	7.10
La Grande	13,460	7.44	163.43			163.43	12.14	7.44
Forest Grove	25,435	5.56	176.40	1.28		176.40	6.94	7.50
Milwaukie	20,600	4.51	145.25	2.49		196.25	9.53	7.66
Eugene	173,620	8.23	1580.19			1580.19	9.10	8.23
Oregon City	35,885	4.41	210.37	2.49		266.37	7.42	7.56
Redmond	32,215	4.41	209.50	1.75	0.37	268.50	8.33	6.53
Sherwood	19,885	3.44	122.70	2.12		134.70	6.77	6.22
Salem	168,970	7.01	1281.92			1281.92	7.59	7.01
McMinnville	34,615	6.31	233.72			233.72	6.75	6.31
Newberg	24,120	2.65	139.55	2.12	1.28	181.55	7.53	6.05
Lake Oswego	39,480	5.21	346.70			346.70	8.78	5.87
Hillsboro	104,670	5.39	912.15			912.15	8.71	6.05
Medford	83,115	5.35	456.00			456.00	5.49	5.35
The Dalles	14,845	3.35	103.24	2.10	0.68	129.99	8.76	6.13
Corvallis	59,730	6.18	491.09			491.09	8.22	6.18
Springfield	61,535	7.16	416.42			416.42	6.77	7.16
Tigard	54,520	3.13	332.95	2.12	0.09	369.95	6.79	6.00
Wilsonville	25,915	2.52	178.29	2.12		196.29	7.57	5.30
Tualatin	27,195	2.86	159.20	2.12	0.09	178.20	6.55	5.73
West Linn	25,975	2.54	129.98	2.12		165.98	6.39	5.32
Ashland	21,105	4.36	259.57			259.57	12.30	4.36
Bend	92,840	3.15	703.71	1.25	1.61	703.71	7.58	6.01
Grants Pass	37,725	5.92	241.77			241.77	6.41	5.92
<b>Keizer</b>	<b>38,585</b>	<b>2.08</b>	<b>103.00</b>	<b>2.09</b>		<b>141.00</b>	<b>3.65</b>	<b>4.17</b>
Average FTE for All Listed Cities							<b>7.85</b>	
Average Tax Rate for All Listed Cities								<b>6.62</b>

## Notes:

Tax rate calculation does not take into account Roadway Districts, Water Districts, Library Districts, or Port Authorities, which exist in a number of the above referenced cities.

Total Tax Rate does not include the Trimet employment tax.

Source Documents include:

- Population by Portland State University Population Research Center - Certified 12.15.20.
- 2020-21 Tax Roll from County Assessor for Benton, Clackamas, Deschutes, Douglas, Jackson, Klamath, Lane, Linn, Marion, Multnomah, Union, Washington, and Yamhill Counties and from the budget documents for the listed cities.
- 2020/21 Budget Documents for all listed Cities and Fire Districts (FTE data) or direct contact where FTE data is not present in budget documents.





# Budget Summary

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## Budget Overview

The following provides an overview of the fiscal year 2021-22 Budget as a supplement to the Citywide Budget summaries by fund found in this section.

The total budget for fiscal year 2021-22 is \$47,997,300 a 0.2% decrease from the current year budget primarily due to a decrease in intergovernmental revenues as the City received \$1.1 million in funding from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) that is not accounted for in the current fiscal year. This amount is offset by an increase in taxes and assessments, and charges for services. The City is expecting to receive additional funding during Fiscal Year 201-22 related to the American Rescue Plan however the amount and timing has not yet been determined. The City's total operating budget, excluding transfers and debt proceeds, is \$29,641,900.

### 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 2021-22 total \$29,641,900 (excluding transfers and debt proceeds). Revenue trends are described in detail starting on page 29.

### EXPENDITURES

Expenditures for fiscal year 2021-22 total \$36,582,500 (excluding transfers and contingency).

#### **Personnel Services**

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

## Budget Overview

wage increases of 2.0% for non-represented employees and 2.5% for employees represented by the Keizer Police Union. The City is currently in negotiations with the Local 737 as the applicable labor agreement expires June 30, 2021 therefor actual wage increases for Fiscal Year 2021-22 are not know. In addition, the budget includes a 5% 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 \$2.7 million. Retirement costs are expected to increase 17% primarily due to the biannual PERS employer contribution rate increase.

### **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 be consistent with the prior years budgeted amounts.

### **Capital Outlay**

The City's total capital outlay budget for fiscal year 2021-22 is \$8,849,000 of which \$4,362,800 is for routine expenditures and \$4,486,200 is for non-routine expenditures. A summary of total capital expenditures is on page 59.

### **Debt Service**

Citywide debt service is budgeted at \$1,793,000 and includes the following payments:

- Keizer Station Local Improvement District - \$1,641,000, and
- Street Fund - \$152,000

### **Transfers**

The fiscal year 2021-22 Budget includes the following transfers:

- From the Police Services Fund to the General Fund to provide for the costs associated with adding five additional police officers - \$765,000
- From the General Fund to the Park Services Fund to provide at least 2.5% of the General

## Budget Overview

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 Park Services Fund to the Park Improvement Fund for capital improvements - \$65,000
- 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 - \$650,000
- From the Park Services Fund to the Water Fund to share the proceeds from the cell tower lease located in Bair Park - \$7,300.

### 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 \$7,653,700. Projections by fund are on pages 61-63.

# Budget Highlights

The fiscal year 2021-22 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 \$47,997,300 and includes \$8,849,000 in capital spending and \$1,793,000 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 community development, 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 2021-22 budget include:

1. The impact of the COVID-19 pandemic,
2. The City Council's short term goals,
3. Marginal increases in other general fund revenues,
4. Maintain existing services and
5. 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 156-175).

The following is a summary of the financial highlights of the 2021-22 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 27, the City averages 0.66% 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 2020 was up 1.70% over 2019. These marginal economic increases were factored into the City's budget projections.

## REVENUES

The City is expecting overall operating revenues to remain consistent with the prior year. The primary revenue increase is for taxes and assessment and intergovernmental offset by a decrease in license and fees and miscellaneous revenues.

### Taxes

Property tax revenues are the General Fund's single most important revenue source and support operating programs such as Police, Municipal Court, Parks, Community Development 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 2021-22 as compared to increasing 3.3% during fiscal year 2020-21. The increase is primarily attributed to a 3% increase in assessed value.

# Budget Highlights

## Assessments

Assessments are expected to remain consistent at approximately \$1.4 million in fiscal year 2021-22 as compared to fiscal year 2020-21. The assessments are primarily associated with the Keizer Station Local Improvement District and the Street Light Local Improvement Districts.

## Intergovernmental Revenues

Intergovernmental Revenues are expected to decrease 21.3% in fiscal year 2021-22 as compared to fiscal year 2020-21. The decrease is attributed to receiving \$1.1 million in intergovernmental funding through the CARES Act in 2020-21 that won't recur in 2021-22. This decrease does not take into consideration potential funding through the American Rescue Plan as the amount and timing has not yet been determined.

## Charges for Services

Charges for services are expected to increase approximately 4.7%. The increase is attributed to:

- the annualized impact of a 4% water rate increase that will take effect January 1, 2022,
- an expected 3.0% sewer rate increase effective January 1, 2022. The City of Salem, who manages the regional sewer system, sets the sewer rates for the City of Keizer,
- an expected \$1.00 per month increase in the Police Services fee.

## **OPERATING EXPENDITURES**

In total, the City's operating expenditures, which include personnel services and materials and services are expected to increase 5%.

## Personnel Services

Personnel Services include employee salaries and wages, retirement benefits and health and welfare benefits. The City anticipates a \$1.4 million increase in personnel services expense in fiscal year 2021-22 as compared to fiscal year 2020-21. 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 remain consistent at \$8.1 million in fiscal year 2021-22 as compared to fiscal year 2020-21 budget.

For employees not subject to the provisions of a collective bargaining agreement salaries and wages are projected to increase 2.0%. Employees subject to the Keizer Police Association collective bargaining agreement are projected to increase 2.5%. The City is in negotiation with the Local 737 as the applicable labor agreement expires June 30, 2021 therefor actual wage increase for Fiscal Year 2021-22 are not know. 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 2021-22 will be 101 employees as compared to 103 in fiscal year 2020-21. The City anticipates not replacing the Community Development Director or the Administrative Specialist positions.

# Budget Highlights

## **Retirement Benefits**

Retirement benefits provided to City employees are remaining the same but the cost of those benefits will increase approximately \$0.6 million in fiscal year 2021-22 as compared to fiscal year 2020-21. The increase is the result of the biannual employer PERS contribution rate adjustment offset by the cost savings from not backfilling two open positions.

## **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 5% in fiscal year 2021-22 as compared to fiscal year 2020-21. Health insurance premiums will increase no more than 5% and dental insurance premiums will increase no more than 3%. Consistent with fiscal year 2020-21 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 decrease \$0.2 million from \$12.0 million in fiscal year 2020-21 to \$10.8 million in fiscal year 2021-22. The primary reasons for the decrease is that the City spent approximately \$1.1 million in CARES Act funding during 2020-21 that is not expected to recur during Fiscal Year 2021-22. This is offset by increase in sewer payments remitted to the City of Salem.

## **NON-OPERATING EXPENDITURES**

Non-operating expenditures which include capital outlay and debt service are expected to increase \$5.2 million in fiscal year 2021-22 as compared to fiscal year 2020-21.

## **Capital Outlay**

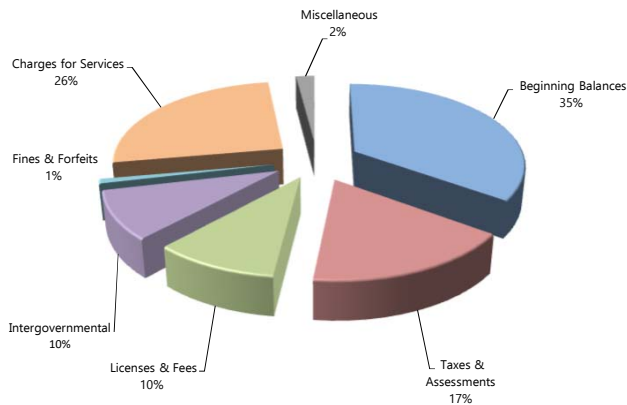
Capital outlay costs are expected to increase \$5.4 million from \$3.4 million in fiscal year 2020-21 to \$8.8 million in fiscal year 2021-22. The City has appropriated over \$3.4 million for development of the I-5 Chemawa southbound on-ramp should the Oregon Department of Transportation proceed with this project. The remaining increase is attributable to ongoing street resurfacing projects, primarily River Road.

## **Debt Service**

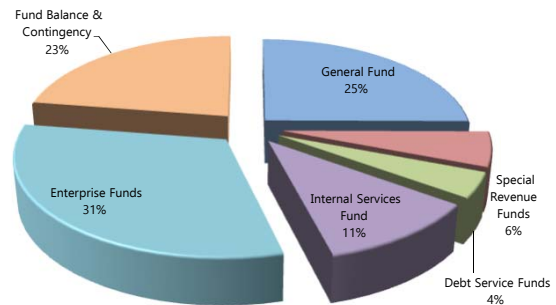
Payments of principal and interest on the City's debt obligations is expected to remain consistent with the prior year as no new debt is anticipated. The City continues to pay down the debt associated with the Keizer Station Local Improvement District bonds and Gas Tax loan.

# All Funds Combined

Revenues (net eliminations)\*



Expenditures (net eliminations)\*



	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>RESOURCES:</b>								
Beginning Balance:	\$ 15,356,485	\$ 16,962,539	\$ 15,536,100	\$ 15,926,800	\$ 15,923,800	\$ 15,923,800	\$ 15,923,800	2.5%
<b>Revenues:</b>								
Taxes & Assessments	7,324,063	7,452,222	7,600,400	7,542,700	7,723,900	7,723,900	7,723,900	1.6%
Licenses & Fees	4,756,755	4,604,271	4,455,100	4,539,300	4,554,100	4,554,100	4,554,100	2.2%
Intergovernmental	4,641,548	4,115,586	5,480,400	5,369,900	4,313,800	4,313,800	4,313,800	-21.3%
Fines & Forfeits	472,632	444,041	464,000	400,500	402,700	402,700	402,700	-13.2%
Charges for Services	10,838,233	11,116,592	11,190,800	11,328,000	11,716,400	11,716,400	11,716,400	4.7%
Miscellaneous	1,364,834	1,155,715	1,002,500	1,005,100	931,000	931,000	931,000	-7.1%
<b>Total Revenues:</b>	<b>29,398,065</b>	<b>28,888,428</b>	<b>30,193,200</b>	<b>30,185,500</b>	<b>29,641,900</b>	<b>29,641,900</b>	<b>29,641,900</b>	<b>-1.8%</b>
<b>Other Resources:</b>								
Transfers In	1,958,200	2,253,849	2,378,700	2,374,700	2,431,600	2,431,600	2,431,600	2.2%
<b>Total Other Resources</b>	<b>1,958,200</b>	<b>2,253,849</b>	<b>2,378,700</b>	<b>2,374,700</b>	<b>2,431,600</b>	<b>2,431,600</b>	<b>2,431,600</b>	<b>2.2%</b>
<b>TOTAL RESOURCES</b>	<b>46,712,750</b>	<b>48,104,816</b>	<b>48,108,000</b>	<b>48,487,000</b>	<b>47,997,300</b>	<b>47,997,300</b>	<b>47,997,300</b>	<b>-0.2%</b>
<b>REQUIREMENTS:</b>								
<b>Expenditures:</b>								
Personnel Services	12,068,737	12,576,217	13,664,300	12,682,700	14,112,100	14,112,100	14,112,100	3.3%
Materials & Services	10,112,579	10,436,831	12,357,400	12,023,500	11,828,400	11,828,400	11,828,400	-4.3%
Capital Outlay	3,593,433	4,899,774	9,036,600	3,433,600	8,849,000	8,849,000	8,849,000	-2.1%
Debt Service	2,017,263	2,011,312	2,048,700	2,048,700	1,793,000	1,793,000	1,793,000	-12.5%
<b>Total Expenditures:</b>	<b>27,792,012</b>	<b>29,924,133</b>	<b>37,107,000</b>	<b>30,188,500</b>	<b>36,582,500</b>	<b>36,582,500</b>	<b>36,582,500</b>	<b>-1.4%</b>
<b>Other Requirements:</b>								
Transfers Out	1,958,200	2,253,849	2,378,700	2,374,700	2,431,600	2,431,600	2,431,600	2.2%
Contingency	-	-	1,156,200	-	1,329,500	1,329,500	1,329,500	15.0%
<b>Total Other Requirements</b>	<b>1,958,200</b>	<b>2,253,849</b>	<b>3,534,900</b>	<b>2,374,700</b>	<b>3,761,100</b>	<b>3,761,100</b>	<b>3,761,100</b>	<b>6.4%</b>
<b>Fund Balance:</b>								
Restricted	12,781,251	11,413,015	5,074,900	11,251,300	5,010,800	5,010,800	5,010,800	-1.3%
Committed	624,519	686,896	217,900	754,800	509,700	509,700	509,700	133.9%
Assigned	1,087,753	1,321,731	544,200	1,316,400	540,100	540,100	540,100	-0.8%
Unassigned	2,469,015	2,505,192	1,629,100	2,601,300	1,593,100	1,593,100	1,593,100	-2.2%
<b>Total Fund Balance</b>	<b>16,962,538</b>	<b>15,926,834</b>	<b>7,466,100</b>	<b>15,923,800</b>	<b>7,653,700</b>	<b>7,653,700</b>	<b>7,653,700</b>	<b>2.5%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 46,712,750</b>	<b>\$ 48,104,816</b>	<b>\$ 48,108,000</b>	<b>\$ 48,487,000</b>	<b>\$ 47,997,300</b>	<b>\$ 47,997,300</b>	<b>\$ 47,997,300</b>	<b>-0.2%</b>

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 <b>RESOURCES:</b>									
2 <b>Beginning Balance:</b>	\$ 2,601,300	\$ 803,400	\$ 5,474,500	\$ 3,200,300	\$ 931,200	\$ 214,700	\$2,698,400	\$ -	\$15,923,800
3 <b>Revenues:</b>									
4 Taxes & Assessments	6,163,600	-	-	-	530,000	-	1,030,300	-	7,723,900
5 Licenses & Fees	2,930,100	14,100	1,520,400	55,500	-	-	-	-	4,520,100
6 Intergovernmental	1,390,700	2,850,000	73,100	-	-	-	-	-	4,313,800
7 Fines & Forfeits	402,700	-	-	-	-	-	-	-	402,700
8 Charges for Services	5,000	-	-	11,580,400	165,000	4,540,500	-	(4,540,500)	11,750,400
9 Miscellaneous	114,000	20,500	163,300	21,500	12,000	-	599,700	-	931,000
10 <b>Total Revenues:</b>	<b>11,006,100</b>	<b>2,884,600</b>	<b>1,756,800</b>	<b>11,657,400</b>	<b>707,000</b>	<b>4,540,500</b>	<b>1,630,000</b>	<b>(4,540,500)</b>	<b>29,641,900</b>
11 <b>Other Resources:</b>									
12 Transfers In	797,500	-	455,800	1,178,300	-	-	-	-	2,431,600
13 <b>Total Other Resources</b>	<b>797,500</b>	<b>-</b>	<b>455,800</b>	<b>1,178,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,431,600</b>
14 <b>TOTAL RESOURCES</b>	<b>14,404,900</b>	<b>3,688,000</b>	<b>7,687,100</b>	<b>16,036,000</b>	<b>1,638,200</b>	<b>4,755,200</b>	<b>4,328,400</b>	<b>(4,540,500)</b>	<b>47,997,300</b>
15 <b>REQUIREMENTS:</b>									
16 <b>Expenditures:</b>									
17 Personnel Services	8,256,300	140,800	418,200	2,216,800	126,900	2,953,100	-	-	14,112,100
18 Materials & Services	3,920,700	880,300	583,100	9,162,800	608,000	1,214,000	-	(4,540,500)	11,828,400
19 Capital Outlay	194,000	1,465,100	4,492,800	2,107,300	341,700	248,100	-	-	8,849,000
20 Debt Service	-	152,000	-	-	-	-	1,641,000	-	1,793,000
21 <b>Total Expenditures:</b>	<b>12,371,000</b>	<b>2,638,200</b>	<b>5,494,100</b>	<b>13,486,900</b>	<b>1,076,600</b>	<b>4,415,200</b>	<b>1,641,000</b>	<b>(4,540,500)</b>	<b>36,582,500</b>
22 <b>Other Requirements:</b>									
23 Transfers Out	390,800	521,000	869,800	650,000	-	-	-	-	2,431,600
24 Contingency	50,000	46,000	454,400	314,100	125,000	340,000	-	-	1,329,500
25 <b>Total Other Requirements</b>	<b>440,800</b>	<b>567,000</b>	<b>1,324,200</b>	<b>964,100</b>	<b>125,000</b>	<b>340,000</b>	<b>-</b>	<b>-</b>	<b>3,761,100</b>
26 <b>Fund Balance:</b>									
27 Restricted	-	482,800	868,800	612,200	359,600	-	2,687,400	-	5,010,800
28 Committed	-	-	-	509,700	-	-	-	-	509,700
29 Assigned	-	-	-	463,100	77,000	-	-	-	540,100
30 Unassigned	1,593,100	-	-	-	-	-	-	-	1,593,100
31 <b>Total Fund Balance</b>	<b>1,593,100</b>	<b>482,800</b>	<b>868,800</b>	<b>1,585,000</b>	<b>436,600</b>	<b>-</b>	<b>2,687,400</b>	<b>-</b>	<b>7,653,700</b>
32 <b>TOTAL REQUIREMENTS</b>	<b>\$ 14,404,900</b>	<b>\$ 3,688,000</b>	<b>\$ 7,687,100</b>	<b>\$ 16,036,000</b>	<b>\$ 1,638,200</b>	<b>\$ 4,755,200</b>	<b>\$ 4,328,400</b>	<b>\$ (4,540,500)</b>	<b>\$ 47,997,300</b>

## Governmental Funds

General Fund  
Special Revenue Funds  
Major Funds  
Street Fund  
Nonmajor Governmental Funds  
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, Community Development and General Government

### **Special Revenue Funds**

#### **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 to provide for five additional police officers.

#### **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 providing governmental cable programming. Legislative action taken in fiscal year 2007-08 continues to threaten PEG revenues. Should revenues cease by the end of the fiscal year, the ending fund balance will be sufficient to pay monthly broadcasting expenses the following year.

#### **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.

## **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.

## **Off-Site Transportation**

The Off-Site Transportation Fund was created for future transportation improvement projects in connection with Keizer Station Areas B and C. The resources are from developer fees required to be paid as set forth in the Keizer Station Master Plan orders.

## **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.

## **Community Center**

The City of Keizer Community 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 currently 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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22
<b>General</b>	\$ 13,570,126	\$ 13,872,994	\$ 15,125,400	\$ 15,270,800	\$ 14,404,900	\$ 14,404,900	\$ 14,404,900
<b>Special Revenue Funds:</b>							
Street	6,070,624	5,434,111	4,447,600	4,008,700	3,688,000	3,688,000	3,688,000
Park Services	1,258,092	1,544,713	1,480,900	1,553,600	1,473,500	1,473,500	1,473,500
Police Services	868,305	951,925	979,300	979,900	1,051,900	1,051,900	1,051,900
Public Government Education	468,682	494,763	465,800	463,600	377,900	377,900	377,900
Housing Rehabilitation	52,248	89,547	99,900	108,500	138,500	138,500	138,500
Energy Efficiency	13,795	14,988	29,600	19,000	34,000	34,000	34,000
Park Improvement	1,112,899	1,012,737	933,100	968,300	1,082,700	1,082,700	1,082,700
Transportation Improvement	3,280,802	3,397,299	3,433,900	3,592,800	3,528,600	3,528,600	3,528,600
Off-Site Transportation	95,673	55,609	-	-	-	-	-
<b>Enterprise Funds</b>							
Water	4,282,728	4,466,660	4,343,800	4,414,300	4,441,400	4,441,400	4,441,400
Water Facility	613,666	882,025	930,000	914,500	1,176,000	1,176,000	1,176,000
Sewer	6,375,065	6,638,650	6,516,600	6,875,300	7,157,900	7,157,900	7,157,900
Stormwater	2,371,203	2,842,274	2,968,500	3,119,600	3,260,700	3,260,700	3,260,700
Community Center	606,783	677,548	628,900	426,600	452,700	452,700	452,700
Street Lighting District	848,449	866,489	883,300	883,900	893,800	893,800	893,800
Sewer Reserve	234,268	257,879	267,900	274,700	291,700	291,700	291,700
<b>Internal Services Fund</b>							
Administrative Services	3,910,152	4,084,387	4,404,800	4,339,500	4,755,200	4,755,200	4,755,200
<b>Debt Service Funds</b>							
Keizer Station LID	4,361,087	4,362,930	4,354,200	4,365,300	4,328,400	4,328,400	4,328,400
<b>Total</b>	<b>\$ 50,394,647</b>	<b>\$ 51,947,528</b>	<b>\$ 52,293,500</b>	<b>\$ 52,578,900</b>	<b>\$ 52,537,800</b>	<b>\$ 52,537,800</b>	<b>\$ 52,537,800</b>

This schedule does not eliminate charges for services from the administrative services fund to the City's operating funds and therefore the 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			Park Services Fund					
	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22
RESOURCES:															
Beginning Balance:	\$ 2,469,016	\$ 2,275,100	\$ 2,601,300	\$ 2,758,097	\$ 1,516,500	\$ 803,400	\$ 3,280,802	\$ 3,380,800	\$ 3,444,600	\$ 277,100	\$ 348,900	\$ 339,200	\$ 1,545,881	\$ 1,526,000	\$ 1,690,700
Revenues:															
Taxes & Assessments	5,932,101	6,037,000	6,163,600	608	-	-	-	-	-	-	-	-	-	-	-
Licenses & Fees	2,891,190	2,923,400	2,930,100	11,470	10,600	14,100	75,075	28,100	29,000	684,650	689,500	687,000	785,279	714,000	804,400
Intergovernmental	1,341,493	2,446,700	1,390,700	2,635,917	2,900,000	2,850,000	-	-	-	4,700	4,700	4,700	133,476	129,000	68,400
Fines & Forfeits	444,041	464,000	402,700	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	2,370	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	140,783	133,000	114,000	28,019	20,500	20,500	41,422	25,000	25,000	87,463	77,000	81,800	54,933	58,000	56,500
Total Revenues:	10,751,978	12,009,100	11,006,100	2,676,014	2,931,100	2,884,600	116,497	53,100	54,000	776,813	771,200	773,500	973,688	901,000	929,300
Other Resources:															
Transfers In	652,000	841,200	797,500	-	-	-	-	-	30,000	490,800	360,800	360,800	100,000	80,700	65,000
Total Other Resources	652,000	841,200	797,500	-	-	-	-	-	30,000	490,800	360,800	360,800	100,000	80,700	65,000
TOTAL RESOURCES	13,872,994	15,125,400	14,404,900	5,434,111	4,447,600	3,688,000	3,397,299	3,433,900	3,528,600	1,544,713	1,480,900	1,473,500	2,619,569	2,507,700	2,685,000
REQUIREMENTS:															
Expenditures:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel Services	7,411,364	7,960,600	8,256,300	141,735	153,700	140,800	-	-	-	350,616	384,200	418,200	-	-	-
Materials & Services	3,335,327	4,757,000	3,920,700	752,787	879,500	880,300	-	-	-	202,522	276,100	290,600	108,188	239,300	292,500
Capital Outlay	160,311	352,200	194,000	2,667,763	2,441,800	1,465,100	-	3,266,300	3,459,500	579,935	502,000	458,300	145,739	550,000	575,000
Debt Service	-	-	-	155,139	152,100	152,000	-	-	-	-	-	-	-	-	-
Total Expenditures:	10,907,002	13,069,800	12,371,000	3,717,424	3,627,100	2,638,200	-	3,266,300	3,459,500	1,133,073	1,162,300	1,167,100	253,927	789,300	867,500
Other Requirements:															
Transfers Out	460,800	376,500	390,800	521,000	521,000	521,000	-	148,200	-	20,049	90,000	72,300	782,000	693,000	797,500
Contingency	-	50,000	50,000	-	51,700	46,000	-	-	-	-	98,000	100,000	-	336,300	354,400
Total Other Requirements	460,800	426,500	440,800	521,000	572,700	567,000	-	148,200	-	20,049	188,000	172,300	782,000	1,029,300	1,151,900
Fund Balance:															
Restricted	-	-	-	1,195,687	247,800	482,800	3,397,299	19,400	69,100	391,591	130,600	134,100	1,583,642	689,100	665,600
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	2,505,192	1,629,100	1,593,100	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	2,505,192	1,629,100	1,593,100	1,195,687	247,800	482,800	3,397,299	19,400	69,100	391,591	130,600	134,100	1,583,642	689,100	665,600
TOTAL REQUIREMENTS	\$ 13,872,994	\$ 15,125,400	\$ 14,404,900	\$ 5,434,111	\$ 4,447,600	\$ 3,688,000	\$ 3,397,299	\$ 3,433,900	\$ 3,528,600	\$ 1,544,713	\$ 1,480,900	\$ 1,473,500	\$ 2,619,569	\$ 2,507,700	\$ 2,685,000

Continued 

# Consolidated Fund Summary

	Major Enterprise Funds											
	Water Fund			Water Facility Fund			Sewer Fund			Stormwater Fund		
	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22
<b>RESOURCES:</b>												
<b>Beginning Balance:</b>	\$ 1,142,759	\$ 1,003,500	\$ 1,020,000	\$ 356,018	\$ 358,500	\$ 504,500	\$ 400,886	\$ 231,600	\$ 540,100	\$ 770,394	\$ 949,500	\$ 1,135,700
<b>Revenues:</b>	-	-	-	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-	-	-	-
Licenses & Fees	85,083	55,500	55,500	50,726	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	3,192,250	3,245,800	3,342,600	-	19,000	19,000	6,234,424	6,284,000	6,616,800	1,540,975	1,496,000	1,602,000
Miscellaneous	26,519	14,000	16,000	5,281	2,500	2,500	3,340	1,000	1,000	9,905	2,000	2,000
<b>Total Revenues:</b>	<b>3,303,852</b>	<b>3,315,300</b>	<b>3,414,100</b>	<b>56,007</b>	<b>21,500</b>	<b>21,500</b>	<b>6,237,764</b>	<b>6,285,000</b>	<b>6,617,800</b>	<b>1,550,880</b>	<b>1,498,000</b>	<b>1,604,000</b>
<b>Other Resources:</b>												
Transfers In	20,049	25,000	7,300	470,000	550,000	650,000	-	-	-	521,000	521,000	521,000
<b>Total Other Resources</b>	<b>20,049</b>	<b>25,000</b>	<b>7,300</b>	<b>470,000</b>	<b>550,000</b>	<b>650,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>521,000</b>	<b>521,000</b>	<b>521,000</b>
<b>TOTAL RESOURCES</b>	<b>4,466,660</b>	<b>4,343,800</b>	<b>4,441,400</b>	<b>882,025</b>	<b>930,000</b>	<b>1,176,000</b>	<b>6,638,650</b>	<b>6,516,600</b>	<b>7,157,900</b>	<b>2,842,274</b>	<b>2,968,500</b>	<b>3,260,700</b>
<b>REQUIREMENTS:</b>												
<b>Expenditures:</b>	-	-	-	-	-	-	-	-	-	-	-	-
Personnel Services	1,124,367	1,223,300	1,292,100	-	-	-	2,769	3,900	2,400	731,888	887,900	922,300
Materials & Services	1,460,565	1,593,200	1,660,800	-	-	-	6,196,617	6,254,800	6,605,800	718,040	832,800	896,200
Capital Outlay	146,534	48,600	177,300	544,999	650,000	1,100,000	-	-	-	395,766	755,200	830,000
Debt Service	228,633	229,700	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<b>2,960,099</b>	<b>3,094,800</b>	<b>3,130,200</b>	<b>544,999</b>	<b>650,000</b>	<b>1,100,000</b>	<b>6,199,386</b>	<b>6,258,700</b>	<b>6,608,200</b>	<b>1,845,694</b>	<b>2,475,900</b>	<b>2,648,500</b>
<b>Other Requirements:</b>												
Transfers Out	470,000	550,000	650,000	-	-	-	-	-	-	-	-	-
Contingency	-	125,000	125,000	-	-	-	-	40,000	40,000	-	104,400	149,100
<b>Total Other Requirements</b>	<b>470,000</b>	<b>675,000</b>	<b>775,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>104,400</b>	<b>149,100</b>
<b>Fund Balance:</b>												
Restricted	1,036,561	574,000	536,200	337,026	280,000	76,000	-	-	-	-	-	-
Committed	-	-	-	-	-	-	439,264	217,900	509,700	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	996,580	388,200	463,100
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>1,036,561</b>	<b>574,000</b>	<b>536,200</b>	<b>337,026</b>	<b>280,000</b>	<b>76,000</b>	<b>439,264</b>	<b>217,900</b>	<b>509,700</b>	<b>996,580</b>	<b>388,200</b>	<b>463,100</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 4,466,660</b>	<b>\$ 4,343,800</b>	<b>\$ 4,441,400</b>	<b>\$ 882,025</b>	<b>\$ 930,000</b>	<b>\$ 1,176,000</b>	<b>\$ 6,638,650</b>	<b>\$ 6,516,600</b>	<b>\$ 7,157,900</b>	<b>\$ 2,842,274</b>	<b>\$ 2,968,500</b>	<b>\$ 3,260,700</b>

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# Consolidated Fund Summary

	Non Major Enterprise Funds			Internal Service Fund			Debt Service Fund		
				Administrative Services			Keizer Station Local Improvement Districts		
	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22
<b>RESOURCES:</b>									
Beginning Balance:	\$ 1,013,546	\$ 1,002,100	\$ 931,200	\$ 223,633	\$ 219,300	\$ 214,700	\$ 2,724,407	\$ 2,724,300	\$ 2,698,400
Revenues:	-	-	-	-	-	-	-	-	-
Taxes & Assessments	599,884	590,000	530,000	-	-	-	919,629	973,400	1,030,300
Licenses & Fees	20,799	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Charges for Services	146,573	175,000	165,000	3,842,712	4,185,500	4,540,500	-	-	-
Miscellaneous	21,114	13,000	12,000	18,042	-	-	718,894	656,500	599,700
<b>Total Revenues:</b>	<b>788,370</b>	<b>778,000</b>	<b>707,000</b>	<b>3,860,754</b>	<b>4,185,500</b>	<b>4,540,500</b>	<b>1,638,523</b>	<b>1,629,900</b>	<b>1,630,000</b>
Other Resources:									
Transfers In	-	-	-	-	-	-	-	-	-
<b>Total Other Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>1,801,916</b>	<b>1,780,100</b>	<b>1,638,200</b>	<b>4,084,387</b>	<b>4,404,800</b>	<b>4,755,200</b>	<b>4,362,930</b>	<b>4,354,200</b>	<b>4,328,400</b>
<b>REQUIREMENTS:</b>									
Expenditures:	-	-	-	-	-	-	-	-	-
Personnel Services	104,920	188,900	126,900	2,708,558	2,861,800	2,953,100	-	-	-
Materials & Services	570,826	660,000	608,000	934,671	1,050,200	1,214,000	-	-	-
Capital Outlay	65,201	278,500	341,700	193,526	192,000	248,100	-	-	-
Debt Service	-	-	-	-	-	-	1,627,540	1,666,900	1,641,000
<b>Total Expenditures:</b>	<b>740,946</b>	<b>1,127,400</b>	<b>1,076,600</b>	<b>3,836,755</b>	<b>4,104,000</b>	<b>4,415,200</b>	<b>1,627,540</b>	<b>1,666,900</b>	<b>1,641,000</b>
Other Requirements:									
Transfers Out	-	-	-	-	-	-	-	-	-
Contingency	-	50,000	125,000	-	300,800	340,000	-	-	-
<b>Total Other Requirements</b>	<b>-</b>	<b>50,000</b>	<b>125,000</b>	<b>-</b>	<b>300,800</b>	<b>340,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund Balance:									
Restricted	735,819	446,700	359,600	-	-	-	2,735,390	2,687,300	2,687,400
Committed	-	-	-	247,632	-	-	-	-	-
Assigned	325,151	156,000	77,000	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>1,060,970</b>	<b>602,700</b>	<b>436,600</b>	<b>247,632</b>	<b>-</b>	<b>-</b>	<b>2,735,390</b>	<b>2,687,300</b>	<b>2,687,400</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,801,916</b>	<b>\$ 1,780,100</b>	<b>\$ 1,638,200</b>	<b>\$ 4,084,387</b>	<b>\$ 4,404,800</b>	<b>\$ 4,755,200</b>	<b>\$ 4,362,930</b>	<b>\$ 4,354,200</b>	<b>\$ 4,328,400</b>

Continued



# Consolidated Fund Summary

	Governmental Funds			Proprietary Funds			Debt Service Funds			Eliminations			Total All Funds		
	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22	ACTUAL 2019-20	BUDGETED 2020-21	BUDGET 2021-22
<b>RESOURCES:</b>															
<b>Beginning Balance:</b>	<b>\$ 10,330,896</b>	<b>\$ 9,047,300</b>	<b>\$ 8,879,200</b>	<b>\$ 3,907,236</b>	<b>\$ 3,764,500</b>	<b>\$ 4,346,200</b>	<b>\$ 2,724,407</b>	<b>\$ 2,724,300</b>	<b>\$ 2,698,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,962,539</b>	<b>\$ 15,536,100</b>	<b>\$ 15,923,800</b>
<b>Revenues:</b>															
Taxes & Assessments	5,932,709	6,037,000	6,163,600	599,884	590,000	530,000	919,629	973,400	1,030,300	-	-	-	7,452,222	7,600,400	7,723,900
Licenses & Fees	4,447,664	4,365,600	4,464,600	156,608	55,500	55,500	-	-	-	-	-	-	4,604,271	4,421,100	4,520,100
Intergovernmental	4,115,586	5,480,400	4,313,800	-	-	-	-	-	-	-	-	-	4,115,586	5,480,400	4,313,800
Fines & Forfeits	444,041	464,000	402,700	-	-	-	-	-	-	-	-	-	444,041	464,000	402,700
Charges for Services	2,370	5,000	5,000	14,956,934	15,405,300	16,285,900	-	-	-	(3,842,712)	(4,185,500)	(4,540,500)	11,116,592	11,224,800	11,750,400
Miscellaneous	352,620	313,500	297,800	84,201	32,500	33,500	718,894	656,500	599,700	-	-	-	1,155,715	1,002,500	931,000
<b>Total Revenues:</b>	<b>15,294,990</b>	<b>16,665,500</b>	<b>15,647,500</b>	<b>15,797,627</b>	<b>16,083,300</b>	<b>16,904,900</b>	<b>1,638,523</b>	<b>1,629,900</b>	<b>1,630,000</b>	<b>(3,842,712)</b>	<b>(4,185,500)</b>	<b>(4,540,500)</b>	<b>28,888,428</b>	<b>30,193,200</b>	<b>29,641,900</b>
<b>Other Resources:</b>															
Transfers In	1,242,800	1,282,700	1,253,300	1,011,049	1,096,000	1,178,300	-	-	-	-	-	-	2,253,849	2,378,700	2,431,600
<b>Total Other Resources</b>	<b>1,242,800</b>	<b>1,282,700</b>	<b>1,253,300</b>	<b>1,011,049</b>	<b>1,096,000</b>	<b>1,178,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,253,849</b>	<b>2,378,700</b>	<b>2,431,600</b>
<b>TOTAL RESOURCES</b>	<b>26,868,686</b>	<b>26,995,500</b>	<b>25,780,000</b>	<b>20,715,912</b>	<b>20,943,800</b>	<b>22,429,400</b>	<b>4,362,930</b>	<b>4,354,200</b>	<b>4,328,400</b>	<b>(3,842,712)</b>	<b>(4,185,500)</b>	<b>(4,540,500)</b>	<b>48,104,816</b>	<b>48,108,000</b>	<b>47,997,300</b>
<b>REQUIREMENTS:</b>															
<b>Expenditures:</b>															
Personnel Services	7,903,715	8,498,500	8,815,300	4,672,502	5,165,800	5,296,800	-	-	-	-	-	-	12,576,217	13,664,300	14,112,100
Materials & Services	4,398,824	6,151,900	5,384,100	9,880,719	10,391,000	10,984,800	-	-	-	(3,842,712)	(4,185,500)	(4,540,500)	10,436,831	12,357,400	11,828,400
Capital Outlay	3,553,748	7,112,300	6,151,900	1,346,026	1,924,300	2,697,100	-	-	-	-	-	-	4,899,774	9,036,600	8,849,000
Debt Service	155,139	152,100	152,000	228,633	229,700	-	1,627,540	1,666,900	1,641,000	-	-	-	2,011,312	2,048,700	1,793,000
<b>Total Expenditures:</b>	<b>16,011,425</b>	<b>21,914,800</b>	<b>20,503,300</b>	<b>16,127,880</b>	<b>17,710,800</b>	<b>18,978,700</b>	<b>1,627,540</b>	<b>1,666,900</b>	<b>1,641,000</b>	<b>(3,842,712)</b>	<b>(4,185,500)</b>	<b>(4,540,500)</b>	<b>29,924,133</b>	<b>37,107,000</b>	<b>36,582,500</b>
<b>Other Requirements:</b>															
Transfers Out	1,783,849	1,828,700	1,781,600	470,000	550,000	650,000	-	-	-	-	-	-	2,253,849	2,378,700	2,431,600
Contingency	-	536,000	550,400	-	620,200	779,100	-	-	-	-	-	-	-	1,156,200	1,329,500
<b>Total Other Requirements</b>	<b>1,783,849</b>	<b>2,364,700</b>	<b>2,332,000</b>	<b>470,000</b>	<b>1,170,200</b>	<b>1,429,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,253,849</b>	<b>3,534,900</b>	<b>3,761,100</b>
<b>Fund Balance:</b>															
Restricted	6,568,219	1,086,900	1,351,600	2,109,406	1,300,700	971,800	2,735,390	2,687,300	2,687,400	-	-	-	11,413,015	5,074,900	5,010,800
Committed	-	-	-	686,896	217,900	509,700	-	-	-	-	-	-	686,896	217,900	509,700
Assigned	-	-	-	1,321,731	544,200	540,100	-	-	-	-	-	-	1,321,731	544,200	540,100
Unassigned	2,505,192	1,629,100	1,593,100	-	-	-	-	-	-	-	-	-	2,505,192	1,629,100	1,593,100
<b>Total Fund Balance</b>	<b>9,073,411</b>	<b>2,716,000</b>	<b>2,944,700</b>	<b>4,118,033</b>	<b>2,062,800</b>	<b>2,021,600</b>	<b>2,735,390</b>	<b>2,687,300</b>	<b>2,687,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,926,834</b>	<b>7,466,100</b>	<b>7,653,700</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 26,868,686</b>	<b>\$ 26,995,500</b>	<b>\$ 25,780,000</b>	<b>\$ 20,715,912</b>	<b>\$ 20,943,800</b>	<b>\$ 22,429,400</b>	<b>\$ 4,362,930</b>	<b>\$ 4,354,200</b>	<b>\$ 4,328,400</b>	<b>\$ (3,842,712)</b>	<b>\$ (4,185,500)</b>	<b>\$ (4,540,500)</b>	<b>\$ 48,104,816</b>	<b>\$ 48,108,000</b>	<b>\$ 47,997,300</b>

# 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 equipment	\$ 194,000
2	Park Services Fund	Field equipment	38,300
3	Street Fund	Equipment, vehicles and minor improvements	275,100
4		Street resurfacing	850,000
5		Street improvements to be identified during FY21-22	150,000
6	Park Improvement Fund	Park improvements to be identified during FY21-22	500,000
7	Public Education Government	Television equipment	50,000
8	Water Fund	Vehicles and equipment	142,300
9		Water Meters	35,000
10	Stormwater Fund	Equipment, vehicles and minor improvements	380,000
11		Storm sewer pipe extension or repair	450,000
12	Community Center Fund	Furnishings and carpet	50,000
13	Administrative Services	Computer equipment	132,000
14		Shop improvements	16,100
15	Water Facility Fund	Transmission & distribution mains	1,000,000
16		Water facility improvements to be identified during FY21-22	100,000
17	<b>Total Routine Capital Outlay</b>		<b>4,362,800</b>
18	<b>Non-Routine Capital Outlay</b>		
19	Administrative Services	Civic Center Improvements	100,000
20	Park Services Fund	Park improvements to be identified during FY21-22	420,000
21	Street Fund	Street Improvements	190,000
22	Street Fund	Infill and ADA Sidewalk Completions	25,000
23	Transportation Improvement Fund	Engineering design for the improvements to the I-5/Chemawa Southbound on-ramp	3,459,500
24	Sewer Reserve Fund	Sewer trunk line improvement to be identified during FY21-22	291,700
25	<b>Total Non-Routine Capital Outlay</b>		<b>4,486,200</b>
26	<b>Total Capital Outlay Expenditures</b>		<b>\$ 8,849,000</b>

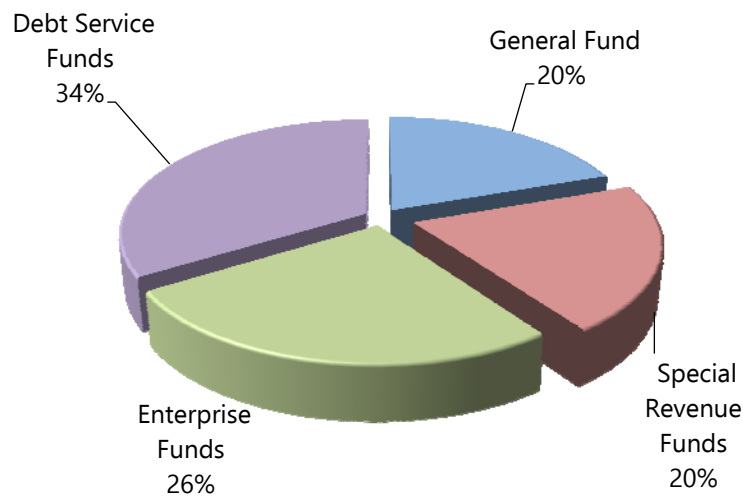
Maintenance costs for the routine Capital Outlay expenditures listed above are included in the on-going maintenance budgets for the funds identified. There are no additional impacts on the operating budget for these items.

## 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.

## Fund Balance

Ending Fund Balance by Fund Type  
Fiscal Year 2021-22



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 2021-22 is \$7,653,700. 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, 2021	Revenues & Expenditures & Transfers		June 30, 2022	Change in Fund	
		Transfers In	Out		Balance	% Change
<b>Governmental Funds:</b>						
General	\$ 2,601,300	\$ 11,006,100	\$ 12,811,800	\$ 1,593,100	\$ (1,008,200)	-39%
Special Revenue Funds:						
Street	803,400	2,884,600	3,205,200	482,800	(320,600)	-40%
Park Services	339,200	1,134,300	1,339,400	134,100	(205,100)	-60%
Police Services	286,900	765,000	797,500	-	(286,900)	-100%
Public Education Government	308,000	69,900	270,000	107,900	(200,100)	-65%
Housing Rehabilitation	108,500	30,000	138,500	-	(108,500)	-100%
Energy Efficiency	19,000	15,000	34,000	-	(19,000)	-100%
Park Improvement	968,300	49,400	525,000	557,700	(410,600)	-42%
Transportation Improvement	3,444,600	54,000	3,459,500	69,100	(3,375,500)	-98%
Total Special Revenue Funds	6,277,900	5,002,200	9,769,100	1,351,600	(4,926,300)	-78%
<b>Total Governmental Funds</b>	<b>\$ 8,879,200</b>	<b>\$ 16,008,300</b>	<b>\$ 22,580,900</b>	<b>\$ 2,944,700</b>	<b>\$ (5,934,500)</b>	<b>-67%</b>

General Fund - The 2021-22 ending fund balance is \$1,008,200 less than the beginning fund balance. Available fund balance is being used for repayment to taxing jurisdictions, contingency, to replenish the General Fund's share of reserves in the Administrative Services Fund and for operating expenses.

Street Fund - The 2021-22 ending fund balance is \$320,600 less than the beginning fund balance. Available fund balance is being used for one time infrastructure improvements.

Park Services Fund - The 2020-21 ending fund balance is \$205,100 less than the beginning fund balance. Available fund balance is being used for future park maintenance and repairs.

Police Services Fund - The 2021-22 ending fund balance is \$286,900 less than the beginning fund balance. Available fund balance is being used to offset future cost increases associated with adding five additional police officers.

Public Education Government Fund - The 2021-22 ending fund balance is \$200,100 less than the beginning fund balance. Available fund balance is being used for contingency.

Housing Rehabilitation Fund - The 2021-22 ending fund balance is \$108,500 less than the beginning fund balance. Available fund balance is being used for housing rehabilitation loans to qualifying low-income homeowners.

Energy Efficiency Fund - The 2021-22 ending fund balance is \$19,000 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 2021-22 ending fund balance is \$410,600 less than the beginning fund balance. Available fund balance is being used for one-time capital expenditure.

Transportation Improvement Fund - The 2021-22 ending fund balance is \$3,375,500 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, 2021	Revenues & Transfers In	Expenditures & Transfers Out	June 30, 2022	Change in Fund Balance	% Change
<b>Proprietary Funds:</b>						
Enterprise Funds						
Water	1,020,000	3,414,100	3,905,200	536,200	(483,800)	-47%
Water Facility	504,500	671,500	1,100,000	76,000	(428,500)	-85%
Sewer	540,100	6,617,800	6,648,200	509,700	(30,400)	-6%
Stormwater	1,135,700	2,125,000	2,797,600	463,100	(672,600)	-59%
Community Center	180,700	272,000	375,700	77,000	(103,700)	-57%
Street Lighting District	475,800	418,000	534,200	359,600	(116,200)	-24%
Sewer Reserve	274,700	17,000	291,700	-	(274,700)	-100%
<b>Total Enterprise Funds</b>	<b>4,131,500</b>	<b>13,535,400</b>	<b>15,652,600</b>	<b>2,021,600</b>	<b>(2,109,900)</b>	<b>-51%</b>
Internal Services Fund						
Administrative Services	214,700	4,540,500	4,755,200	-	(214,700)	-100%
<b>Total Proprietary Funds</b>	<b>4,346,200</b>	<b>18,075,900</b>	<b>20,407,800</b>	<b>2,021,600</b>	<b>(2,324,600)</b>	<b>-53%</b>
<b>Debt Service Funds</b>						
Keizer Station LID	2,698,400	1,630,000	1,641,000	2,687,400	(11,000)	0%
<b>Total Debt Service Funds</b>	<b>2,698,400</b>	<b>1,630,000</b>	<b>1,641,000</b>	<b>2,687,400</b>	<b>(11,000)</b>	<b>0%</b>
<b>Total All Funds</b>	<b>\$ 15,923,800</b>	<b>\$ 35,714,200</b>	<b>\$ 44,629,700</b>	<b>\$ 7,653,700</b>	<b>\$ (8,270,100)</b>	<b>-52%</b>

Water Fund - The 2021-22 ending fund balance is \$483,800 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 2021-22 ending fund balance is \$428,500 less than the beginning fund balance. This fund is used to build and replace the City's water infrastructure.

Sewer Fund - The 2021-22 ending fund balance is \$30,400 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Stormwater Fund - The 2021-22 ending fund balance is \$672,600 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Community Center Fund - The 2021-22 ending fund balance is \$103,700 less than the beginning fund balance.

Street Lighting District Fund - The 2021-22 ending fund balance is \$116,200 less than the beginning fund balance. Available fund balance is being used for increased electricity costs.

Sewer Reserve Fund - The 2021-22 ending fund balance is \$274,700 less than the beginning fund balance. Available fund balance is being used for sewer line extensions.

Administrative Services Fund - The 2021-22 ending fund balance is \$214,700 less than the beginning fund balance. Available fund balance is being used for contingency.

Keizer Station Local Improvement District Fund - The 2021-22 ending fund balance is \$11,000 less 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 FY17-18	Budget FY18-19	Budget FY19-20	Budget FY20-21	Budget FY21-22	Monthly Salary Range (1.0 FTE)
<b>CITY MANAGER</b>						
City Manager	1.0	1.0	1.0	1.0	1.0	\$ 10,847 - \$ 14,153
<b>Total City Manager</b>	1.0	1.0	1.0	1.0	1.0	
<b>CITY ATTORNEY</b>						
Attorney	1.0	1.0	1.0	1.0	1.0	\$ 9,840 - \$ 12,837
Legal Assistant	1.0	1.0	1.0	1.0	1.0	\$ 4,302 - \$ 5,613
<b>Total City Attorney</b>	2.0	2.0	2.0	2.0	2.0	
<b>CITY RECORDER</b>						
City Recorder	1.0	1.0	1.0	1.0	1.0	\$ 6,999 - \$ 9,131
Deputy City Recorder	1.0	1.0	1.0	1.0	1.0	\$ 4,302 - \$ 5,613
Event Center Coordinator	1.0	1.0	1.0	1.0	1.0	\$ 3,718 - \$ 4,848
Community Center Assistant	0.0	0.0	0.0	1.0	1.0	\$ 3,214 - \$ 4,193
<b>Total City Recorder</b>	3.0	3.0	3.0	4.0	4.0	
<b>HUMAN RESOURCES</b>						
Human Resources Director	1.0	1.0	1.0	1.0	1.0	\$ 8,925 - \$ 11,645
Human Resources Generalist	1.0	1.0	1.0	1.0	1.0	\$ 5,224 - \$ 6,817
<b>Total Human Resources</b>	2.0	2.0	2.0	2.0	2.0	
<b>FINANCE</b>						
Finance Director	1.0	1.0	1.0	1.0	1.0	\$ 8,926 - \$ 11,645
Network Administrator	1.0	1.0	1.0	1.0	1.0	\$ 5,760 - \$ 7,517
Systems Technician	1.0	1.0	1.0	1.0	1.0	\$ 5,224 - \$ 6,817
Accounting Technician	2.0	2.0	2.0	2.0	2.0	\$ 3,903 - \$ 5,096
Utility Billing Technician	1.0	1.0	1.0	1.0	1.0	\$ 3,903 - \$ 5,096
Utility Billing Clerks	2.0	2.0	2.0	2.0	2.0	\$ 3,375 - \$ 4,404
Court Clerk II	1.0	1.0	1.0	1.0	1.0	\$ 3,539 - \$ 4,618
Administrative Specialist	1.0	1.0	1.0	1.0	0.0	\$ 3,375 - \$ 4,404
<b>Total Finance</b>	10.0	10.0	10.0	10.0	9.0	

# Staffing History and Pay Ranges

	Budget FY17-18	Budget FY18-19	Budget FY19-20	Budget FY20-21	Budget FY21-22	Monthly Salary Range (1.0 FTE)
<b>COMMUNITY DEVELOPMENT</b>						
Community Development Director	1.0	1.0	1.0	1.0	0.0	\$ 8,925 - \$ 11,645
Planning Director	0.0	0.0	0.0	0.0	1.0	\$ 7,348 - \$ 9,585
Senior Planner	1.0	1.0	1.0	1.0	0.0	\$ 5,645 - \$ 7,368
Assistant Planner	1.0	1.0	1.0	1.0	1.0	\$ 4,514 - \$ 5,888
Code Compliance Officer	1.0	1.0	1.0	1.0	1.0	\$ 4,302 - \$ 5,613
Permit Specialist	1.0	1.0	1.0	1.0	1.0	\$ 3,903 - \$ 5,096
<b>Total Community Development</b>	5.0	5.0	5.0	5.0	4.0	
<b>PUBLIC WORKS</b>						
Public Works Director	1.0	1.0	1.0	1.0	1.0	\$ 8,925 - \$ 11,645
Facility Maintenance	1.0	1.0	1.0	1.0	1.0	\$ 4,098 - \$ 5,346
* Municipal Utility Laborer	1.0	1.0	1.0	1.0	1.0	\$ 3,252 - \$ 4,241
* Municipal Utility Worker I - Parks	3.0	3.0	3.0	3.0	3.0	\$ 3,585 - \$ 4,678
Parks & Facilities Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 5,484 - \$ 7,157
* Municipal Utility Worker I - General	7.0	7.0	7.0	7.0	7.0	\$ 3,765 - \$ 4,912
* Municipal Utility Worker II - General	2.0	2.0	2.0	2.0	2.0	\$ 4,155 - \$ 5,420
* Municipal Utility Worker II - Customer Service	1.0	1.0	1.0	1.0	1.0	\$ 3,952 - \$ 5,157
* Municipal Utility Worker II - Stormwater	1.0	1.0	1.0	1.0	1.0	\$ 4,155 - \$ 5,420
* Municipal Utility Worker III - Water	2.0	2.0	2.0	2.0	2.0	\$ 4,579 - \$ 5,977
Water Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 5,760 - \$ 7,517
Street & Stormwater Operations Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 5,760 - \$ 7,517
Project Manager	1.0	1.0	1.0	1.0	1.0	\$ 5,760 - \$ 7,517
Environmental & Technical Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 5,645 - \$ 7,368
Environmental Program Technician	2.0	2.0	2.0	2.0	2.0	\$ 4,741 - \$ 6,186
Senior Environmental Program Technician	1.0	1.0	1.0	1.0	1.0	\$ 5,224 - \$ 6,817
GIS Technician	0.0	0.0	1.0	1.0	1.0	\$ 4,741 - \$ 6,186
Permit Specialist	1.0	1.0	1.0	1.0	1.0	\$ 3,903 - \$ 5,096
<b>Total Public Works</b>	28.0	28.0	29.0	29.0	29.0	

\* The City is currently in negotiations with the Local 737 as the applicable labor agreement expires June 30, 2021 therefore actual wage ranges for fiscal year 2021-22 are not known.



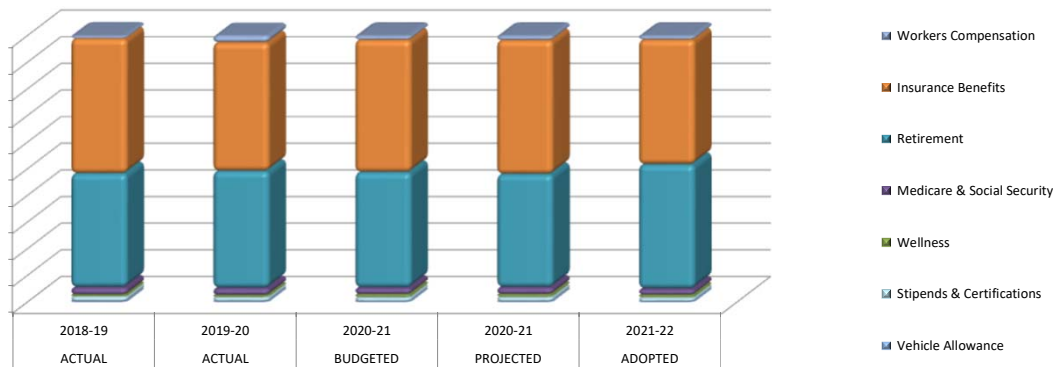
## Staffing History and Pay Ranges

	Budget FY17-18	Budget FY18-19	Budget FY19-20	Budget FY20-21	Budget FY21-22	Monthly Salary Range (1.0 FTE)
<b>POLICE</b>						
Chief	1.0	1.0	1.0	1.0	1.0	\$ 9,840 - \$ 12,837
Deputy Chief	1.0	1.0	1.0	0.0	0.0	\$ 8,505 - \$ 11,100
Lieutenants	3.0	3.0	3.0	4.0	4.0	\$ 7,710 - \$ 10,059
Sergeants	6.0	6.0	6.0	6.0	6.0	\$ 6,663 - \$ 8,694
Police Officers	31.0	31.0	31.0	31.0	31.0	\$ 5,148 - \$ 6,737
<b>Total Sworn Positions</b>	42.0	42.0	42.0	42.0	42.0	
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	\$ 4,098 - \$ 5,346
Crime Analyst	1.0	1.0	1.0	1.0	1.0	\$ 4,796 - \$ 6,257
Community Services Officer	0.5	0.5	0.5	0.0	0.0	\$ 4,143 - \$ 5,406
Property & Evidence Specialist II	0.0	0.0	0.0	1.0	1.0	\$ 4,143 - \$ 5,406
Property & Evidence Specialist I	1.0	1.0	1.0	1.0	1.0	\$ 3,950 - \$ 5,155
Police Support Supervisor	1.0	1.0	1.0	1.0	1.0	\$ 5,224 - \$ 6,817
Police Support Specialists	3.0	3.0	3.0	3.0	3.0	\$ 3,758 - \$ 4,902
<b>Total Non-sworn Positions</b>	7.5	7.5	7.5	8.0	8.0	
<b>Total Police Department</b>	49.5	49.5	49.5	50.0	50.0	
<b>Grand Total All Departments</b>	100.5	100.5	101.5	103.0	101.0	

# Staffing Allocations

	General Fund	Park Fund	Street Fund	PEG Fund	Community Center Fund	Sewer Fund	Water Fund	SLD Fund	Stormwater Fund	Total
<b>CITY MANAGER'S OFFICE</b>										
City Manager	72.9%	0.0%	7.3%	0.1%	3.6%	1.3%	8.9%	0.2%	5.7%	100.0%
<b>CITY ATTORNEY</b>										
Attorney Staff	79.6%	0.0%	10.9%	0.1%	4.9%	0.4%	2.6%	0.1%	1.4%	100.0%
<b>HUMAN RESOURCES</b>										
Human Resource Staff	66.5%	0.0%	3.6%	0.1%	2.2%	2.2%	15.3%	0.2%	9.9%	100.0%
<b>FINANCE</b>										
Finance and Accounting Staff	46.3%	0.0%	13.0%	0.4%	1.0%	16.0%	16.0%	1.4%	5.9%	100.0%
Administrative Specialist	14.3%	0.0%	3.9%	0.0%	70.0%	4.8%	4.8%	0.4%	1.8%	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	68.7%	0.0%	3.2%	0.1%	2.1%	3.3%	13.7%	0.2%	8.7%	100.0%
<b>PUBLIC WORKS</b>										
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%
<b>CITY RECORDER</b>										
City Recorder Staff	70.5%	0.0%	7.3%	0.1%	6.1%	1.3%	8.9%	0.1%	5.7%	100.0%
Community Center Coordinator	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
<b>PLANNING</b>										
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%
<b>POLICE</b>										
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 2018-19	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE FROM BUDGETED 2020-21	% CHANGE FROM PROJECTED 2020-21
1 Salaries and Wages	\$ 7,486,097	\$ 7,653,212	\$ 8,128,000	\$ 7,604,800	\$ 8,140,400	\$ 8,140,400	\$ 8,140,400	0%	7%
2 Overtime	228,214	209,900	253,600	220,200	257,600	257,600	257,600	2%	17%
3 Vehicle Allowance	4,200	4,200	4,200	3,500	4,200	4,200	4,200	0%	20%
4 Stipends & Certifications	83,850	82,340	86,500	84,200	86,600	86,600	86,600	0%	3%
5 Wellness	20,570	24,042	51,900	44,000	50,500	50,500	50,500	-3%	15%
6 Medicare & Social Security	122,790	127,963	132,800	126,100	132,800	132,800	132,800	0%	5%
7 Retirement	1,860,776	2,068,327	2,286,300	2,063,100	2,664,100	2,664,100	2,664,100	17%	29%
8 Insurance Benefits	2,207,115	2,274,728	2,627,400	2,444,500	2,680,300	2,680,300	2,680,300	2%	10%
9 Workers Compensation	55,125	131,503	93,600	92,300	95,600	95,600	95,600	2%	4%
	\$ 12,068,737	\$ 12,576,217	\$ 13,664,300	\$ 12,682,700	\$ 14,112,100	\$ 14,112,100	\$ 14,112,100	3%	11%

### Notes:

- The budget provides for a 2.0% salary and wage increase for non-represented employees and 2.5% 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, 2021 therefore actual wage increase for Fiscal Year 2021-22 are not know. Salaries and wages provides for 101 full-time employees as compared to 103 full-time employees budgeted in Fiscal Year 2020-21.
- 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.
- Benefits are paid as a percentage of wages and salaries, therefore costs increase as a result of wage, salary, and merit increases. In addition the increase is due to an increase in the PERS employer contribution biannual rate adjustment.

	Employer Contribution Rates		
	2019-21	2021-23	% Increase
Tier1/Tier2	20.65%	24.18%	17.09%
Police & Fire	14.12%	19.40%	37.39%
General Service	9.49%	15.04%	58.48%
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 FY21-22, the City's health insurance will increase no more than 5% and dental insurance premiums will increase no more than 3%. 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 FY21-22 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
  - Recommend 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
- Performs strategic planning

## 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

## WORKLOAD INDICATORS

Workload Indicators	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 est.
City Council meetings	29	33	29	28	36
Total Expenditures	\$24 million	\$29 million	\$32 million	\$32 million	\$33 million
City-wide FTE	93.5	100.5	100.5	101.5	103

# City Manager's Office

## HIGHLIGHTS

- Worked to promote development of new commercial and residential properties.
- Accomplished all short-term City Council goals that were able to be accomplished.

## GOALS AND INITIATIVES

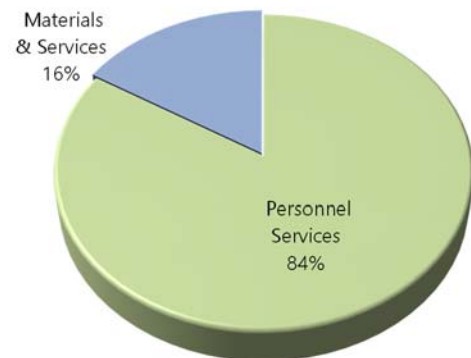
- Strengthen public safety
- Improve parks support and capacity
- Stabilize funding capacity
- Promote economic development
- Complete Periodic Review and proceed with urban growth boundary expansion measures
- Complete council goals

**TOTAL EXPENDITURES \$319,800**  
**1.0 FTE**

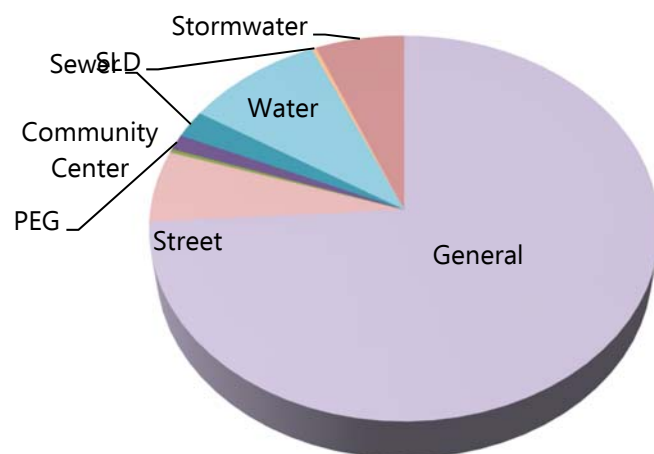
**Personnel Services \$268,100**  
**Materials & Services \$51,700**

## 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	\$	240,900
Street		17,600
PEG		300
Community Center		11,800
Sewer		3,800
Water		27,500
SLD		300
Stormwater		17,600
	\$	<u>319,800</u>



# City Manager's Office

## **PROFESSIONAL CODE OF ETHICS**

Because caring for and tendering the public trust is of critical importance, Professional Managers are bound by a code of ethics that guides their actions on a daily basis. These ethical standards are listed below:

Tenet 1. Be dedicated to the concepts of effective and democratic local government by responsible elected officials and believe that Professional General Management is essential to the achievement of this objective.

Tenet 2. Affirm the dignity and worth of the services rendered by government and maintain a constructive, creative, and practical attitude toward local government affairs and a deep sense of social responsibility as a trusted public servant.

Tenet 3. Be dedicated to the highest ideals of honor and integrity in all public and personal relationships in order that the member may merit the respect and confidence of the elected officials, of other officials and employees, and of the public.

Tenet 4. Recognize that the chief function of local government at all times is to serve the best interests of all of the people.

Tenet 5. Submit policy proposals to elected officials; provide them with facts and advice on matters of policy as a basis for making decisions and setting community goals; and uphold and implement local government policies adopted by elected officials.

Tenet 6. Recognize that elected representatives of the people are entitled to the credit for the establishment of local government policies; responsibility for policy execution rests with the members.

Tenet 7. Refrain from all political activities which undermine public confidence in professional administrators. Refrain from participation in the election of the members of the employing legislative body.

Tenet 8. Make it a duty to continually improve the member's professional ability and to develop the competence of associates in the use of management techniques.

Tenet 9. Keep the community informed on local government affairs; encourage communication between the citizens and all local government officers; emphasize friendly and courteous service to the public; and seek to improve the quality and image of public service.

Tenet 10. Resist any encroachment on professional responsibilities, believing the member should be free to carry out official policies without interference, and handle each problem without discrimination on the basis of principle and justice.

Tenet 11. Handle all matters of personnel on the basis of merit so that fairness and impartiality govern a member's decisions, pertaining to appointments, pay adjustments, promotions, and discipline.

Tenet 12. Seek no favor; believe that personal aggrandizement or profit secured by confidential information or by misuse of public time is dishonest.

# 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

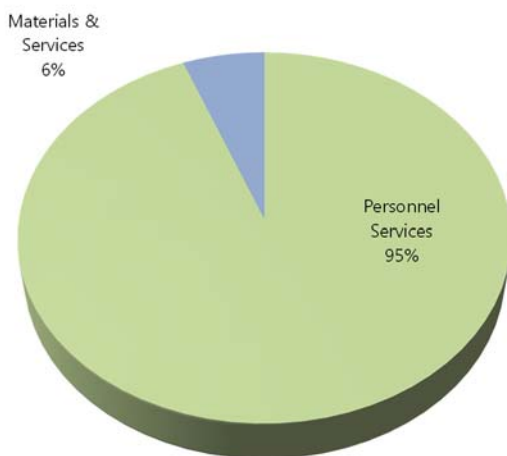
- Take appropriate steps to liquidate any Keizer Station Area-A property foreclosed upon and use proceeds to promote economic development purposes. (City Attorney to assist staff on property liquidation.)
- Explore and determine policy direction regarding Urban Growth Boundary expansion. (City Attorney to assist staff on legal issues.)
- Explore and determine policy direction regarding inclusivity. (City Attorney to draft documents and assist staff and Council on legal issues.)
- Charter review (City Attorney to assist Charter Review Committee on revisions and prepare ballot for November 2020 election) - **COMPLETED**

**TOTAL EXPENDITURES \$359,900**

**2.0 FTE**

**Personnel Services \$339,900**

**Materials & Services \$20,000**



## WORKLOAD INDICATORS

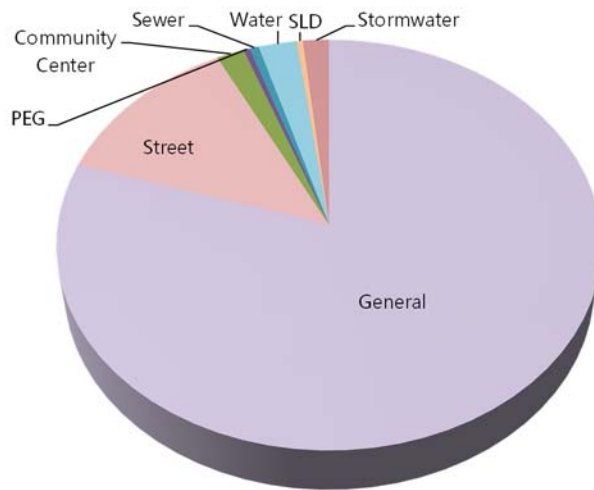
Workload Indicators	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 est.
City Council meetings	29	33	29	28	36
City Ordinances/ Orders reviewed and adopted	18	19	16	16	26
City Resolutions reviewed and adopted	77	73	112	75	70
Planning Commission Meetings	9	8	8	9	10

# 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	\$	300,400
Street		28,100
PEG		400
Community Center		18,000
Sewer		1,100
Water		7,900
SLD		400
Stormwater		3,600
	\$	<u>359,900</u>



## HIGHLIGHTS

- Assisted in matters relating to homelessness
- Successful adoption of the 2020 Charter
- Assisted in matters relating to COVID and the winter storm
- Assisted in matters relating to the Council Rules of Procedures

## 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 and Community Center 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 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;
- Manage and oversee the operations of the Keizer Community Center;
- Oversee the City's Risk Management program with the exception of Personnel Related Risk Management
- Coordinate and Support the City's Volunteer Program;
- Provide Access to and Manage the City of Keizer's official records and legislative documents;
- Administer Special Event Permit/Liquor Licensing programs;
- Provide the public with open access to information thru 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
- Keizer Points of Interest Committee
- Keizer Public Arts Commission
- Keizer Parks and Recreation Advisory Committee
- Long-Range Planning Committee
- Planning Commission
- Stormwater Advisory Committee
- Traffic Safety/Bikeways/Pedestrian Committee
- Volunteer Coordinating Committee
- Various Task Forces established by City Council

## **COUNCIL GOALS ASSIGNED**

- Assist in the expansion and enhancing of methods and opportunities to engage with as many Keizer citizens as possible so as to broaden communication with our residents.
- Assist in expanding the youth council program to all schooling types (public, private, and homeschool) with the objective of having a youth voice on all city boards and commissions.
- Participate in all mediums and opportunities developed for increased community outreach.
- Assist in the codification of City Ordinances.
- Assist in the training of our City volunteers.

# City Recorder's Department

## HIGHLIGHTS

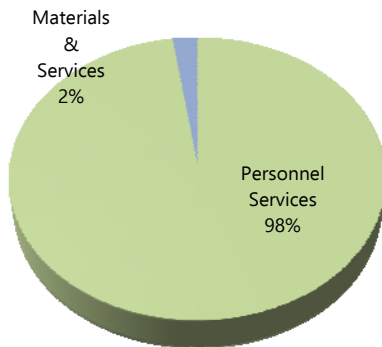
- Provided elected officials, staff, and citizens of Keizer with information, both in an electronic and paper format, on current and past proceedings within their City.
- Provided city volunteers with the support and educational information they needed to carry forth the goals and objectives of the City.
- Assisted in the coordination of virtual meetings during the pandemic.
- Increased usage of the Community Center for business related meetings and events.

## GOALS AND INITIATIVES

- Rebuild the operation and usage of the Community Center post-Covid.
- Oversee maintenance and updates to the Community Center.
- Improve and streamline the public records request to comply with new state legislation.
- Codify City Ordinances.

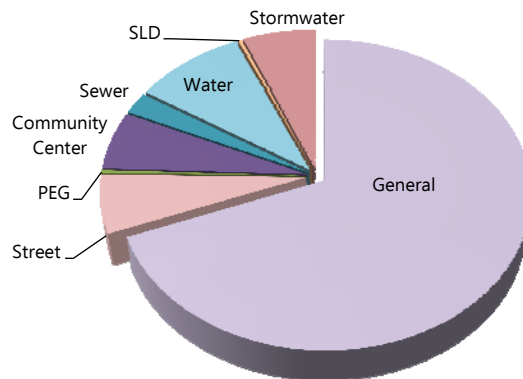
**TOTAL EXPENDITURES** \$294,900 (City Recorder's Department)

**2.0 FTE** (the City Recorder's Department also manages 2.0 FTE funded in the Community Center Fund)



**Personnel Services \$288,700 (City Recorder's Department) \$126,900 (Community Center)**  
**Materials & Services \$6,200 (City Recorder's Department) \$178,800 (Community Center)**  
**Capital Outlay \$50,000 (Community Center)**  
**Contingency \$20,000 (Community Center)**

General	\$	215,000
Street		16,200
PEG		300
Community Center		18,000
Sewer		3,500
Water		25,400
SLD		300
Stormwater		16,200
	\$	<u>294,900</u>



# City Recorder's Department

## 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. An adjustment is made for the Community Center activity since the City Recorder manages that program. The allocation methodology is authorized by Council Resolution.

## WORKLOAD INDICATORS

Workload Indicators	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 Est
Number of City Council Work and Regular Session Meetings	43	37	34	29	36
City Ordinances/ Orders reviewed and adopted	18	19	16	16	26
City Resolutions reviewed and adopted	77	73	112	75	70
Planning Commission Meetings	9	8	8	9	10
City Records Destruction (following Oregon State Retention policy guidelines)	-	118 cubic feet of paper	42 cubic feet of paper	85.6 cubic feet of paper	96.8 cubic feet of paper

# 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.

## PRIMARY FUNCTIONS

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

## ADVISORY COMMITTEES

- Personnel Policy Committee

## HIGHLIGHTS

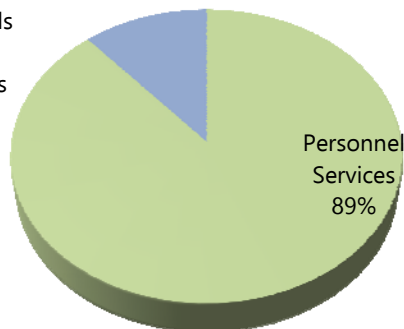
- Partnered with City leadership and all employees to respond to COVID-19 beginning March 16, 2020 and continuing into next fiscal year including...research, purchase & provision of PPE, employee consultation, contact tracing, development of return to work parameters, support to employees with school age children, all staff communications, building & vehicle safety, in-person status checks daily then weekly, development of emergency policies and OSHA required policies.
- Developed a FAQ regarding salary and benefits after debilitating on-the-job injuries.
- Completed Open Enrollment during a pandemic and in the midst of a cyber-attack.
- Provided Reasonable Suspicion Training for Supervisors.
- Researched, shared information and attended training specific to Diversity, Equity and Inclusion as potential resources for City staff.
- Partnered with City Manager on Value Statement work with Department Directors, later rolled out to staff for review and input.
- Completed salary survey for positions in the laborer's union and began salary surveys for unrepresented employees including securing third-party review via a Salary Market Study Intergovernmental Agreement (IGA) with Lane Council of Governments (LCOG).
- Partnered with KPD and KPA to reach agreement on rollover of the current Collective Bargaining Agreement (CBA) for two more years, saving time and resources while still handling the extra workload of COVID-19.
- Held an on-site flu clinic for employees to provide the option of not having to go to a medical facility during the height of the pandemic.
- Partnered with facilities staff and leadership to address air quality issues due to wildfires. Consulted with potentially impacted employees daily.
- Completed classification reviews for two departments to support establishment of a new classification of Property & Evidence Specialist I, reclassification of Property & Evidence Technician to Property & Evidence Specialist II and reclassification of Senior Planner to Planning Director.

# Human Resources

## GOALS AND INITIATIVES

- Secure investment management advisory services and conduct Request for Proposal (RFP) process to select a single, best provider for City's Deferred Compensation Plan.
- 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.

Materials  
&  
Services  
11%



**TOTAL EXPENDITURES \$398,300**

**2.0 FTE**

**Personnel Services \$353,000**

**Materials & Services \$45,300**

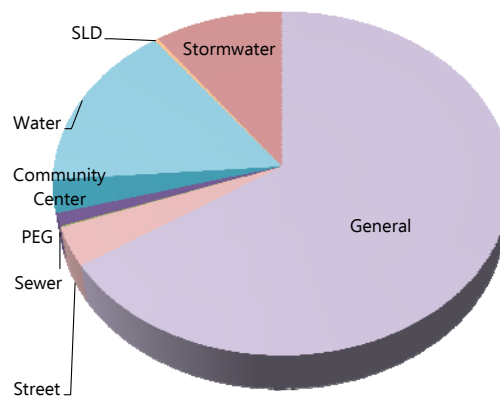
## OTHER BUDGETARY RESPONSIBILITIES

Wages & Salaries	\$8,398,000
Insurance Premiums	\$2,37,000
Retirement	\$2,680,300
Workers' Compensation	\$95,500
Labor Attorney	\$36,000
Wellness Programs	\$50,500

## ALLOCATION OF HUMAN RESOURCE COSTS

Costs are allocated based on City-wide FTE allocations.

General	\$	267,300
Street		13,100
PEG		400
Community Center		9,200
Sewer		8,400
Water		59,700
SLD		800
Stormwater		39,400
	\$	<u>398,300</u>



# Human Resources

<b>Workload Indicators*</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21 est.</b>
Budgeted Positions Served	94	100.5	100.5	101.5	103.0
Recruitments Posted	10	14	14	6	9
Employment Applications Processed	253	216	200	100	200
Personnel Action Forms Completed	187	211	200	166	250
FMLA/OFLA Claims Managed	22	18	20	17	15
Workers' Compensation Claims Managed	8	7	4	4	5

<b>Performance Measures</b>	<b>FY 16-17</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>FY 20-21 est.</b>
% of Regular Status Position Employees Who Pass Probation*	100%	100%	82%	99%	99%
Percentage of Current Job Descriptions	100%	100%	100%	99%	100%
Percentage of Employees with Current Performance Evaluations	100%	100%	100%	100%	100%
Percentage of Employees Participating in Wellness Programs	73%	65%	73%	99%	99%

\*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 legal requirements
- recommends financial policies to the City Manager and Council
- maintains the integrity of the City's accounting records
- prepares the annual Comprehensive Annual Financial Report
- facilitates the annual financial statement audit
- administers utility billing
- administers municipal court
- administers information technology
- supports Community Event Center
- provides general office administration

## ADVISORY COMMITTEES

- Audit Committee
- Budget Committee
- Long-Range Planning 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	FY 16-17	FY 17-18	FY18-19	FY19-20	Est FY20-21
Property Taxes Levied	\$4.9 million	\$5.2 million	\$5.4 million	\$5.6 million	\$5.7 million
City Funds/ Cost Centers	18/32	20/34	19/33	19/33	19/33
Total Budget	\$38 million	\$44 million	\$45 million	\$48 million	\$48 million
Debt Outstanding	\$16 million	\$16 million	\$16 million	\$14 million	\$12 million
Total Revenues	\$25 million	\$27 million	\$28 million	\$29 million	\$30 million
Total Expenditures	\$23 million	\$28 million	\$30 million	\$30 million	\$30 million

# Finance Department

## TOTAL EXPENDITURES

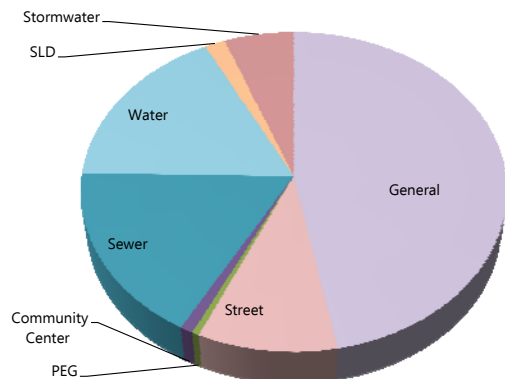
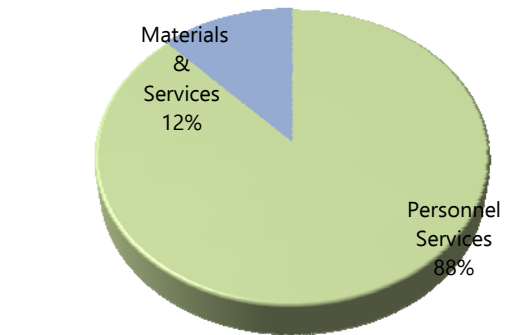
**\$504,400 Administrative Services Fund**  
**3.0 FTE**

**Personnel Services \$443,500**  
**Materials & Services \$60,900**

## ALLOCATION OF COSTS

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

General	\$	237,000
Street		48,900
PEG		2,500
Community Center		4,500
Sewer		86,800
Water		86,800
SLD		6,600
Stormwater		29,300
	\$	<u>504,400</u>



## INFORMATION SYSTEMS

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

## HIGHLIGHTS

- Upgraded the City's alarm system
- Upgraded the City's voicemail server

## GOALS AND INITIATIVES

- Upgrade the City's data servers

## WORKLOAD INDICATORS

Workload Indicators	FY 16-17	FY 17-18	FY 18-19	FY 19-20.	FY 20-21 est.
Computer Workstations supported	157	160	160	165	163
Telephones supported	110	118	118	123	121
City facilities networked	2	2	2	2	2



# Finance Department

## TOTAL EXPENDITURES

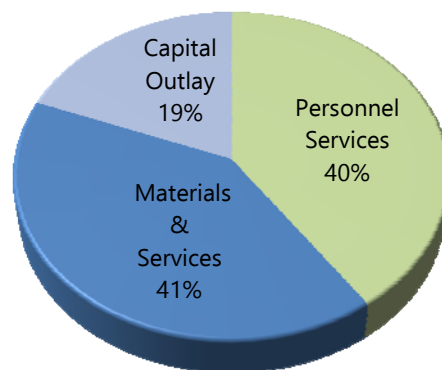
**\$689,800 Administrative Services Fund**

**2.0 FTE**

**Personnel Services \$277,600**

**Materials & Services \$280,200**

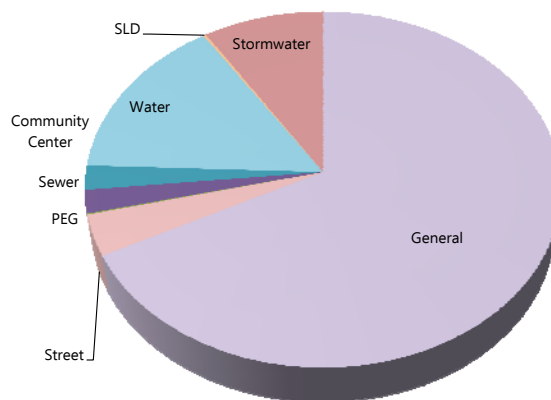
**Capital Outlay \$132,000**



## 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	\$	473,800
Street		22,100
PEG		700
Community Center		14,500
Sewer		22,800
Water		94,500
SLD		1,400
Stormwater		60,000
	\$	<u>689,800</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

- Implemented a new on-line bill pay system that is integrated with the existing utility billing software
- Continued commitment to providing excellent customer service

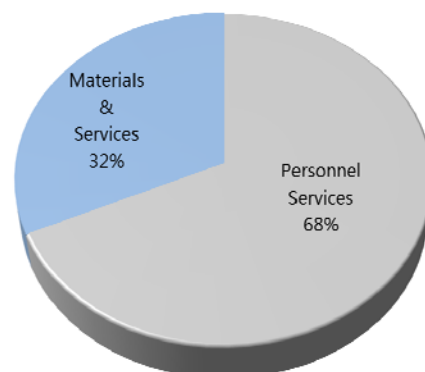
## TOTAL EXPENDITURES

**\$410,500 Administrative Services Fund**

**3.0 FTE**

**Personnel Services \$263,000**

**Materials & Services \$147,500**

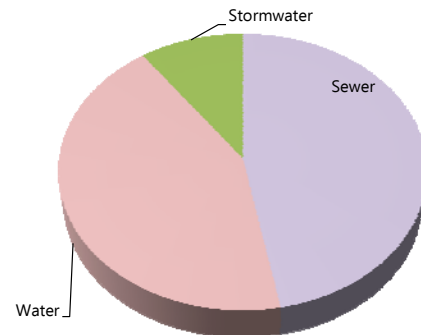


# Finance Department

## 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	\$	192,900
Water		176,500
Stormwater		41,100
	\$	<u>410,500</u>



## WORKLOAD INDICATORS

Workload Indicators	FY 16-17	FY 17-18	FY 18-19	FY 19-20.	FY 20-21 est.
Utility Bills processed	67,806	68,116	68,209	58,873	60,242
Utility accounts maintained	11,103	11,159	11,200	11,245	11,200
Shut-offs processed	1,073	1,028	1,003	777	432
Service Requests	2,972	2,826	2,767	3,263	3,090

## 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

- Continued collaboration with Salem Keizer School District and Keizer Police Department regarding incorporation and processing of Attendance violation citations
- Monitor and assess effectiveness of Court process regarding Attendance violations
- Remain current in upcoming legislative changes
- Updated the municipal court software
- Court Web page update

# Finance Department

## WORKLOAD INDICATORS

Workload Indicators	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21 est
Citations Processed	2,016	1,702	2,198	1,700	1,600
Accounts sent to Collections	410	348	598	294	530
Amounts sent to Collections	\$375,000	\$355,661	\$584,332	\$375,723	\$591,200

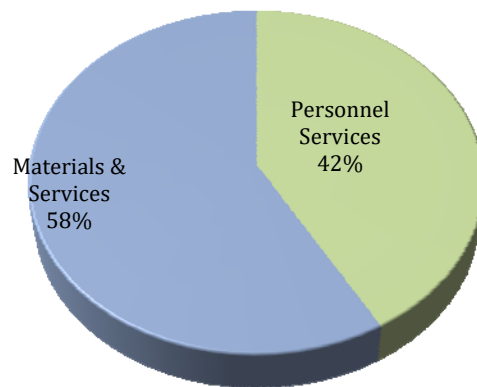
The City experienced a significant decrease in municipal court fines in fiscal year 2019-20 and 2020-21 as the result of the COVID-19 pandemic in which a significant number of residents remained at home rather than maintaining their regular travel patterns.

**TOTAL EXPENDITURES \$227,600**

**FTE 1.0**

**Personnel Services \$99,400**

**Materials & Services \$128,200**



# Planning

## OVERVIEW

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 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, and unsafe housing issues, parking enforcement, and graffiti abatement. Building Permit Administration connects development with other appropriate staff within the City, and to Marion County.

## COUNCIL GOALS ASSIGNED

- Complete the steps necessary to have all appropriate data collected in order to facilitate a comprehensive community wide Urban Growth Boundary discussion.
- 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.
- Initiate a comprehensive update of the Transportation System Development plan.

## 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

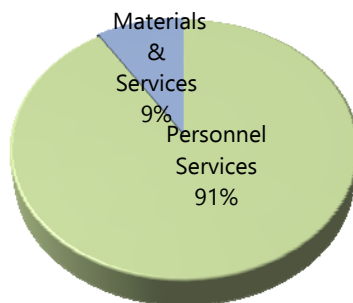
**TOTAL EXPENDITURES \$528,000**

**4.0 FTE**

**Personnel Services \$480,400**

**Materials & Services**

**\$47,600**



## WORKLOAD INDICATORS

Workload Indicators	FY 16-17	FY 17-18	FY 18-19	FY19-20	FY20-21 Est YTD
Land Use Applications	18	21	15	20	15
Building Permits Reviewed	242	188	119	147	105
Single Family Permits Issued	34	24	33	33	16
Multi-family Permits Issued	2	23	0	25	1
Valuation of Permits Issued (in thousands)	\$23,220	\$18,057	\$30,880	\$30,000	\$10,000
Code Enf. Cases	Not available	Not available	Not available	Not available	680 cases

# Planning

## HIGHLIGHTS

The Planning department, like all areas of the City, has been able to adapt and pivot in response to the COVID-19 pandemic. Various virtual and on-line platforms were deployed to keep business operations going as usual, with little to no impacts to end users. Small business assistance grants were awarded to several Keizer businesses that were impacted by the COVID-19 pandemic. The Department continued updating sections of the Keizer Development Code with several Text Amendment projects outlined with the Planning Commission. The Salem Keizer Area Transportation Study (SKATS) project to identify growth impacts to the transportation system was completed and adopted by Council. In addition, the City is updating its 2019 "Buildable Lands Inventory and Housing Needs Analysis" through a grant awarded to the city, in order to reflect the policy changes implemented by the Keizer Revitalization Plan. This will result in an updated Goal 10 compliant "Buildable Lands Inventory and Housing Needs Analysis" which will identify the projected amount of needed land for housing in the 20 year planning period.

The anticipated projects coming this year are, continuing with the implementation of the Keizer Revitalization Plan, revisions and Development Code updates, with significant work identified to make updates mandated by HB2001 to address "middle housing" development within the City. In addition, the City is pursuing options for updating the City's Transportation System Plan through a TGM grant, and may be eligible for a TSP assessment to guide that work. The Department continues to be actively involved in coordinating the development of the Keizer Station Area and support to City development plans and activities.

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 other issues. The code compliance officer served as the point of contact for the City for the "Point in Time" Count Workgroup for our region. 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.

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 the 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 its residential land supply need.

Adopt the updated Buildable Lands Inventory and Housing Needs Analysis, and begin work on updating the Transportation System Plan.

Develop effective regulatory tools to assist in meeting future growth needs through Keizer Development Code revisions, and implement additional tools for the City Council to use in addressing the difficult issues regarding urban development in the City of Keizer.

# 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

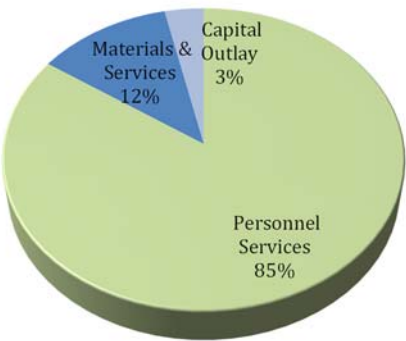
## TOTAL EXPENDITURES:

\$8,945,400 General Fund – Police Operations

Personnel Services \$7,676,500

Materials & Services \$1,074,900

Capital Outlay - \$194,000



## 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.

	2016	2017	2018	2019	2020
NIBRS Persons, Property, and Society Crimes Investigated	2,684	2,939	2,917	2,746	2,552
Traffic crashes	-	-	712	559	408
Traffic injury crashes	61	83	71	72	37
Traffic citations	1,533	1,750	1,904	2,286	1,447
Traffic written warnings	936	920	1,075	1,579	1,426

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 2016, 2017, and 2018. More information about NIBRS can be found here: <https://tinyurl.com/2svzksry>

Any given year averages about 19,000 documented police activities, though that average can vary significantly, with an average daily workload of between 52 and 74 law enforcement-related events. All of the NIBRS crimes, and many others that aren't reflected in NIBRS, require significant documentation. It's noteworthy that one documented police activity out of the 19,000 can be as simple as a three-minute traffic stop involving one police officer or as complex as a months-long death investigation involving many officers and hundreds of pages of documentation.

**Outcomes.** Again, outcomes reflect those things we aspire towards. Though not as discrete as outputs, outcomes can still be measured using qualitative research, which is generally done through observation and by asking questions. The City's last survey of its residents was in 2017, but extemporaneous conversations and unsolicited feedback since then indicate the sentiments reflected in the 2017 survey continue. The police department's

## Police Department

questions and the responses appear below. The percentages reflect those who answered neutral, agree, or strongly agree.

	2014	2017
I have confidence in police officers in general, not just Keizer police officers.	86.4%	94.6%
I have confidence in Keizer police officers, specifically.	89.4%	93.8%
I feel safe living in Keizer and in neighborhood.	93.2%	93.9%
I feel safe letting my child walk to school	73.5%	71.4%
I feel safe walking down my street during the day.	93.8%	96.0%
I feel safe walking down my street during the night.	78.2%	82.4%
Traffic congestion is a significant problem in Keizer.	72.6%	83.6%
Violations of traffic laws are a significant problem in Keizer.	63.6%	70.9%

We also asked, how much time should Keizer police officers spend enforcing traffic laws? 33.5% responded "More"; 7.2% responded "Less"; and 59.3% responded "Already Just Right."

Since the last survey, a lot has happened, including calls for significant police reformation. We think the Keizer Police Department was already and continues to be appropriately reforming policing. In Keizer, using a least-harm, most-just approach, we're serious about our mission "to help the community maintain order while promoting safety and freedom while 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 prevention or 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 retain the trust and support of Keizer's residents. Part of cultivating and retaining that confidence is solving underlying crime and disorder problems instead of responding to the same problems over and over again. We also strive to treat people with dignity and respect. We try to make decisions using the procedural justice model:

- 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
- Manages the City's Emergency Management function

## ADVISORY COMMITTEES

- Parks and Recreation Advisory Committee
- Stormwater 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

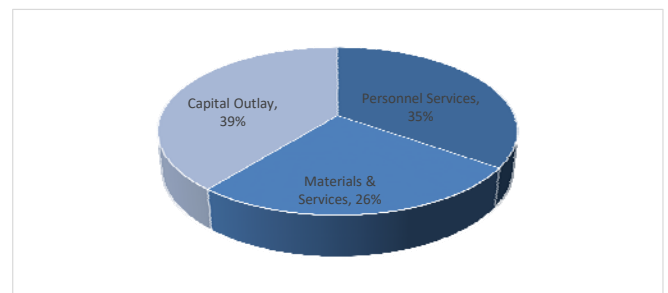
- Completed phase 2 repairs to the Carlson Skate Park
- Replaced the tennis court at Willamette manor Park
- Replaced the swing set at Northview Terrace Park
- Installed Shade Sails at the Big Toy

## TOTAL EXPENDITURES – \$1,167,100 Services Fund

**Personnel Services \$418,200**

**Materials & Services \$290,600**

**Capital Outlay \$458,300**





# Public Works Department

## PARK IMPROVEMENT FUND

Capital Outlay - \$525,000

### HIGHLIGHTS

- Irrigation and seeding of lower field at Keizer Rapids Park and 2 picnic shelters at the Big Toy.

### 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

- Resurfaced River Road from Sandy Drive to Swingwood Court
- Upgraded identified arterials and collectors with reflective pavement markers
- Completed various LED street light upgrades

**TOTAL REVENUES – \$3,688,000**

**primary source State Fuel tax**

**TOTAL EXPENDITURES – \$2,638,200 Street Fund**

**Personnel Services \$140,800**

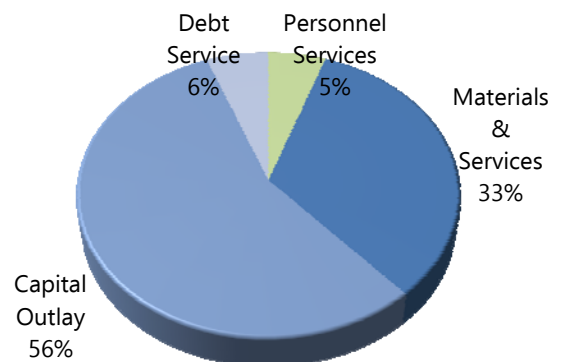
**Materials & Services \$880,300**

**Capital Outlay \$1,465,100**

**Debt Service \$152,000**

### INFRASTRUCTURE OPERATED AND MAINTAINED

- 110.55 Miles of Streets
- 21 Traffic Signals
- 7 Bridges
- 1,800 Street Signs
- 1,378 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

- 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
- Completed the Water Management and Conservation Plan update
- Installed 35 new meters
- Installed circulation fans in most pump stations with fluoride

# Public Works Department

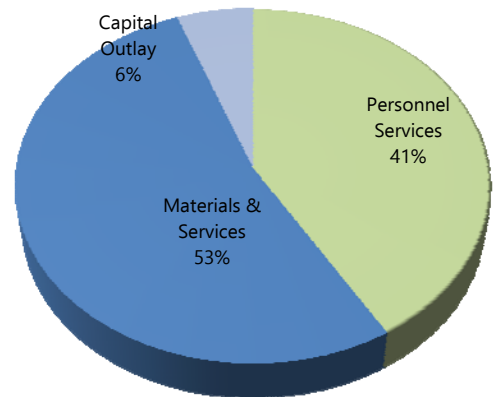
**TOTAL REVENUES (Water & Water Facility Funds)**  
**\$3,421,400- primarily user charges**

**TOTAL EXPENDITURES – \$3,130,200 Water Fund**  
**Personnel Services \$1,292,100**  
**Materials & Services \$1,660,800**  
**Capital Outlay \$177,300**

**\$1,100,000 Water Facility Fund (Capital Outlay)**

## INFRASTRUCTURE OPERATED AND MAINTAINED

- 15 Individual Pump Station Facilities
- 3 Reservoirs
- 126.7 Miles of Pipe
- 907 Fire Hydrants
- 1,853 Valves
- 10,871 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

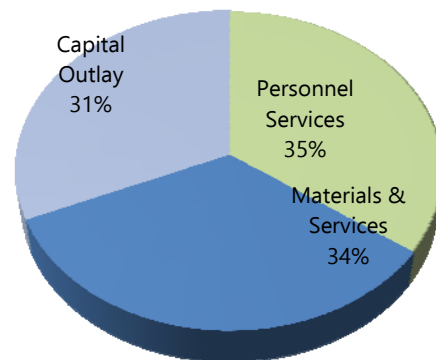
- Continued repair work as identified by the TV inspection program
- Updated programs to comply with the NPDES Phase II General permit
- Continued implementation of the City's 3 regulatory stormwater programs
- Hosted 10<sup>th</sup> Annual Erosion Control Summit (Virtually)
- Hosted 5<sup>th</sup> Annual Water Festival (Virtually)
- Developed and implemented the Public Education and Involvement Plan
- Completed pipeline realignment on Shoreline Dr. and Cummings Ln.

**TOTAL REVENUES – \$1,604,000**

**TOTAL EXPENDITURES – \$2,648,500**  
**Personnel Services - \$922,300**  
**Materials & Services – \$896,200**  
**Capital Outlay - \$830,000**

## INFRASTRUCTURE OPERATED AND MAINTAINED

- 73.6 Miles of Pipe (this includes solid and perforated pipe)
- 125 Underground Injection Control Systems (UIC's)
- 1206 Manholes
- 2392 Catch Basins
- 118 Outfalls (Keizer owned and maintained)
- 71,703 square feet of Vegetated Stormwater Facilities (VSFs)



# Public Works Department

## ***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**

- Installed Variable Message Sign
- Completed HVAC system controls upgrade

### **GOALS AND INITIATIVES**

- Repair or replace pergolas in the employee break area at City Hall and the 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

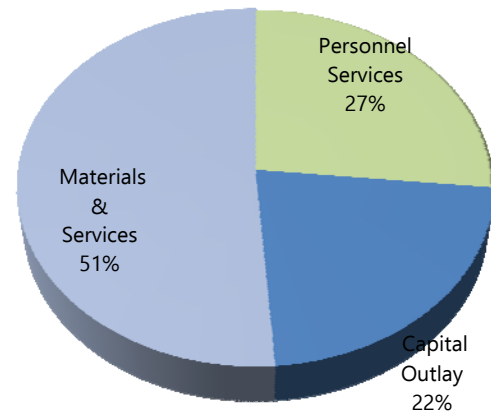
### **TOTAL EXPENDITURES – \$450,400 Facility Maintenance**

**Administrative Services Fund FTE 1.0**

**Personnel Services \$120,100**

**Materials & Services \$230,300**

**Capital Outlay \$100,000**



### **ALLOCATION OF FACILITY MAINTENANCE COSTS**

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

General	\$	327,200
Street		16,100
PEG		500
Community Center		11,200
Sewer		10,200
Water		73,200
SLD		1,000
Stormwater		48,300
	\$	<u>487,100</u>

## ***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.

## Public Works Department

**TOTAL EXPENDITURES – \$669,200 Public Works**

**Administrative Services Fund 4.0 FTE**

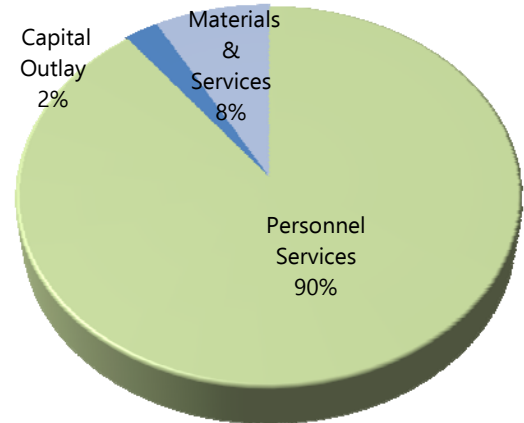
**Personnel Services \$599,200**

**Materials & Services \$53,900**

**Capital Outlay - \$16,100**

### **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	\$	26,200
Street		230,200
Sewer		23,400
Water		210,100
Street Light Districts		21,400
Stormwater		157,900
	\$	669,200



# 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

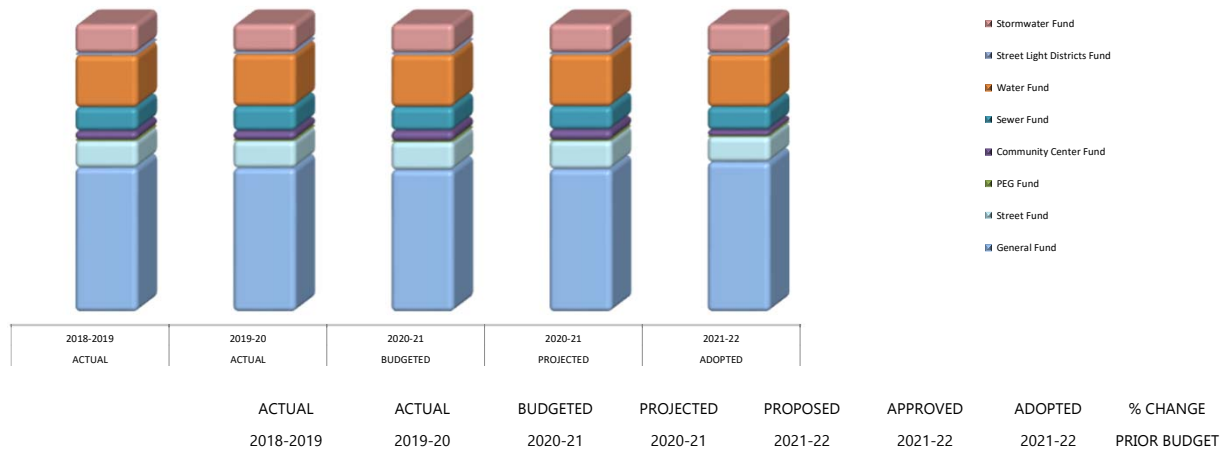
The Administrative Services Fund is an Internal Service Fund which is used to account for the financing of goods and/or services provided to various City funds on a cost-reimbursement basis.

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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 219,326</b>	<b>\$ 223,633</b>	<b>\$ 219,300</b>	<b>\$ 247,600</b>	<b>\$ 214,700</b>	<b>\$ 214,700</b>	<b>\$ 214,700</b>	<b>-2.1%</b>
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Charges for Services	3,681,896	3,842,712	4,185,500	4,091,900	4,540,500	4,540,500	4,540,500	8.5%
<b>6 Miscellaneous:</b>								
7 Miscellaneous Revenue	8,930	18,042	-	-	-	-	-	
<b>8 Total Revenues</b>	<b>3,690,826</b>	<b>3,860,754</b>	<b>4,185,500</b>	<b>4,091,900</b>	<b>4,540,500</b>	<b>4,540,500</b>	<b>4,540,500</b>	<b>8.5%</b>
<b>9 TOTAL RESOURCES</b>	<b>3,910,152</b>	<b>4,084,387</b>	<b>4,404,800</b>	<b>4,339,500</b>	<b>4,755,200</b>	<b>4,755,200</b>	<b>4,755,200</b>	<b>8.0%</b>
<b>10 REQUIREMENTS:</b>								
<b>11 Expenditures:</b>								
<b>12 Personnel Services:</b>								
13 City Manager	234,431	247,162	254,200	330,100	268,100	268,100	268,100	5.5%
14 City Attorney's Office	292,318	307,554	319,600	318,800	339,900	339,900	339,900	6.4%
15 City Recorder's Office	241,589	258,250	273,400	272,700	288,700	288,700	288,700	5.6%
16 Human Resources	302,108	322,969	335,100	334,700	353,000	353,000	353,000	5.3%
17 Finance - Non-Departmental	416,339	442,676	472,700	425,000	443,500	443,500	443,500	-6.2%
18 Finance - Information Systems	230,227	244,748	261,100	258,400	277,600	277,600	277,600	6.3%
19 Finance - Utility Billing	221,768	243,672	267,800	262,900	263,000	263,000	263,000	-1.8%
20 Civic Center Facilities	95,927	102,433	110,800	109,700	120,100	120,100	120,100	8.4%
21 Public Works	515,797	539,094	567,100	561,900	599,200	599,200	599,200	5.7%
<b>22 Total Personnel Services</b>	<b>2,550,504</b>	<b>2,708,558</b>	<b>2,861,800</b>	<b>2,874,200</b>	<b>2,953,100</b>	<b>2,953,100</b>	<b>2,953,100</b>	<b>3.2%</b>
<b>23 Materials &amp; Services:</b>								
24 General Administration	314,643	300,909	302,500	287,900	318,000	318,000	318,000	5.1%
25 City Manager	6,051	5,806	6,500	40,600	51,700	51,700	51,700	695.4%
26 City Attorney's Office	3,654	5,256	20,000	18,300	20,000	20,000	20,000	0.0%
27 City Recorder's Office	5,067	4,032	6,200	3,000	6,200	6,200	6,200	0.0%
28 Human Resources	23,712	22,503	25,300	38,300	45,300	45,300	45,300	79.1%
29 Finance - Non-Departmental	38,732	35,051	58,300	57,000	60,900	60,900	60,900	4.5%
30 Finance - Information Systems	167,879	175,243	218,000	218,000	280,200	280,200	280,200	28.5%
31 Finance - Utility Billing	117,283	133,934	142,000	145,000	147,500	147,500	147,500	3.9%
32 Civic Center Facilities	200,836	200,921	222,800	201,500	230,300	230,300	230,300	3.4%
33 Public Works	44,203	51,016	48,600	52,200	53,900	53,900	53,900	10.9%
<b>34 Total Materials &amp; Services</b>	<b>922,060</b>	<b>934,671</b>	<b>1,050,200</b>	<b>1,061,800</b>	<b>1,214,000</b>	<b>1,214,000</b>	<b>1,214,000</b>	<b>15.6%</b>
<b>35 Capital Outlay:</b>								
36 Finance - Information Systems	143,594	144,494	172,000	172,000	132,000	132,000	132,000	-23.3%
37 Public Works Administration	9,142	-	20,000	16,800	16,100	16,100	16,100	-19.5%
38 Civic Center Facilities	61,219	49,032	-	-	100,000	100,000	100,000	
<b>39 Total Capital Outlay</b>	<b>213,955</b>	<b>193,526</b>	<b>192,000</b>	<b>188,800</b>	<b>248,100</b>	<b>248,100</b>	<b>248,100</b>	<b>29.2%</b>
<b>40 Total Expenditures</b>	<b>3,686,519</b>	<b>3,836,755</b>	<b>4,104,000</b>	<b>4,124,800</b>	<b>4,415,200</b>	<b>4,415,200</b>	<b>4,415,200</b>	<b>7.6%</b>
<b>41 Other Requirements:</b>								
42 Contingencies	-	-	300,800	-	340,000	340,000	340,000	13.0%
<b>43 Fund Balance:</b>								
44 Committed	223,633	247,632	-	214,700	-	-	-	
<b>45 TOTAL REQUIREMENTS</b>	<b>\$ 3,910,152</b>	<b>\$ 4,084,387</b>	<b>\$ 4,404,800</b>	<b>\$ 4,339,500</b>	<b>\$ 4,755,200</b>	<b>\$ 4,755,200</b>	<b>\$ 4,755,200</b>	<b>8.0%</b>

# Administrative Services Fund Summary



## CHARGES FOR SERVICES BY FUND

General Fund	\$ 1,840,317	\$ 1,915,965	\$ 2,059,900	\$ 2,025,400	\$ 2,360,300	\$ 2,360,300	\$ 2,360,300	14.6%
Street Fund	347,893	370,072	414,800	410,100	405,700	405,700	405,700	-2.2%
PEG Fund	8,926	6,109	4,300	4,200	5,500	5,500	5,500	27.9%
Community Center Fund	116,422	122,177	154,800	148,600	96,500	96,500	96,500	-37.7%
Sewer Fund	300,048	327,337	342,200	329,800	361,400	361,400	361,400	5.6%
Water Fund	665,354	697,802	760,600	737,500	822,500	822,500	822,500	8.1%
Street Light Districts Fund	30,867	31,418	31,800	30,900	35,000	35,000	35,000	10.1%
Stormwater Fund	372,069	371,832	417,100	405,400	453,600	453,600	453,600	8.8%
Total Allocation by Fund	\$ 3,681,896	\$ 3,842,712	\$ 4,185,500	\$ 4,091,900	\$ 4,540,500	\$ 4,540,500	\$ 4,540,500	8.5%

# City Manager's Office

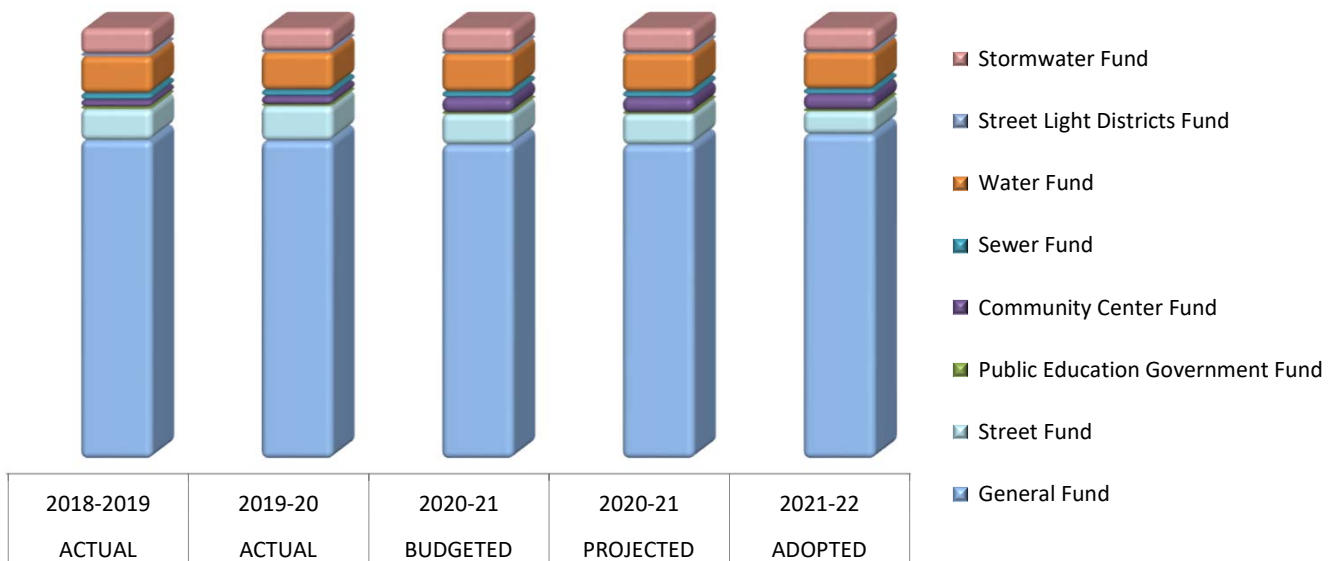
The City Manager is the Chief Executive Officer for the City of Keizer. This position provides the Mayor and City Councilors with information, implements policies adopted by the Council, and manages the City operations in an effective and efficient manner. The City Manager oversees all departments, which 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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	240,482	252,968	260,700	370,700	319,800	319,800	319,800	22.7%
<b>6 TOTAL RESOURCES</b>	<b>240,482</b>	<b>252,968</b>	<b>260,700</b>	<b>370,700</b>	<b>319,800</b>	<b>319,800</b>	<b>319,800</b>	<b>-13.7%</b>
<b>7 REQUIREMENTS:</b>								
<b>8 Expenditures:</b>								
<b>9 Personnel Services:</b>								
10 City Manager	158,434	163,677	166,500	246,800	169,900	169,900	169,900	2.0%
11 Vehicle Allowance	4,200	4,200	4,200	3,500	4,200	4,200	4,200	0.0%
12 Cell Phone Stipend	-	-	-	-	900	900	900	
13 Wellness	365	328	500	500	500	500	500	0.0%
14 Medicare	2,503	2,583	2,700	3,800	2,700	2,700	2,700	0.0%
15 Retirement	48,173	54,554	55,100	50,500	63,500	63,500	63,500	15.2%
16 Insurance Benefits	20,450	21,543	24,800	24,600	26,100	26,100	26,100	5.2%
17 Workers Compensation	306	277	400	400	300	300	300	-25.0%
<b>18 Total Personnel Services</b>	<b>234,431</b>	<b>247,162</b>	<b>254,200</b>	<b>330,100</b>	<b>268,100</b>	<b>268,100</b>	<b>268,100</b>	<b>5.5%</b>
<b>19 Materials &amp; Services:</b>								
20 Meetings, Travel & Training	5,751	5,506	6,200	2,300	6,300	6,300	6,300	1.6%
21 Labor Attorney & Contractual Services	-	-	-	38,000	45,000	45,000	45,000	
22 Liability Insurance	300	300	300	300	400	400	400	33.3%
<b>23 Total Materials &amp; Services</b>	<b>6,051</b>	<b>5,806</b>	<b>6,500</b>	<b>40,600</b>	<b>51,700</b>	<b>51,700</b>	<b>51,700</b>	<b>695.4%</b>
<b>24 Total Expenditures:</b>	<b>240,482</b>	<b>252,968</b>	<b>260,700</b>	<b>370,700</b>	<b>319,800</b>	<b>319,800</b>	<b>319,800</b>	<b>22.7%</b>
<b>25 Fund Balance:</b>								
26 Committed for Operations	-	-	-	-	-	-	-	
<b>27 TOTAL REQUIREMENTS</b>	<b>\$ 240,482</b>	<b>\$ 252,968</b>	<b>\$ 260,700</b>	<b>\$ 370,700</b>	<b>\$ 319,800</b>	<b>\$ 319,800</b>	<b>\$ 319,800</b>	<b>22.7%</b>



# City Manager's Office



## SUMMARY OF CITY MANAGER'S OFFICE CHARGES BY FUND

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	FTE/ Project Time
General Fund	\$ 177,774	\$ 186,628	\$ 190,000	\$ 270,200	\$ 240,900	\$ 240,900	\$ 240,900	75.3%
Street Fund	17,519	20,781	19,000	27,000	17,600	17,600	17,600	5.5%
Public Education Government Fund	1,194	500	300	400	300	300	300	0.1%
Community Center Fund	3,882	5,095	9,400	13,400	11,800	11,800	11,800	3.7%
Sewer Fund	3,583	3,497	3,400	4,800	3,800	3,800	3,800	1.2%
Water Fund	20,903	22,280	23,200	33,000	27,500	27,500	27,500	8.6%
Street Light Districts Fund	995	799	500	700	300	300	300	0.1%
Stormwater Fund	14,632	13,388	14,900	21,200	17,600	17,600	17,600	5.5%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 240,482</b>	<b>\$ 252,968</b>	<b>\$ 260,700</b>	<b>\$ 370,700</b>	<b>\$ 319,800</b>	<b>\$ 319,800</b>	<b>\$ 319,800</b>	<b>100.0%</b>

### Budget Notes:

#### Expenditures:

- 9 The Budget provides a 2.0% salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.
- 10 The Fiscal Year 2020-21 amount includes \$83,200 in severance to the former City Manager.

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

- 21 Labor attorney and contractual services provides for the estimated costs associated with the investigation into the prior City Manager and the recruitment of the new City Manager.

# City Attorney's Office

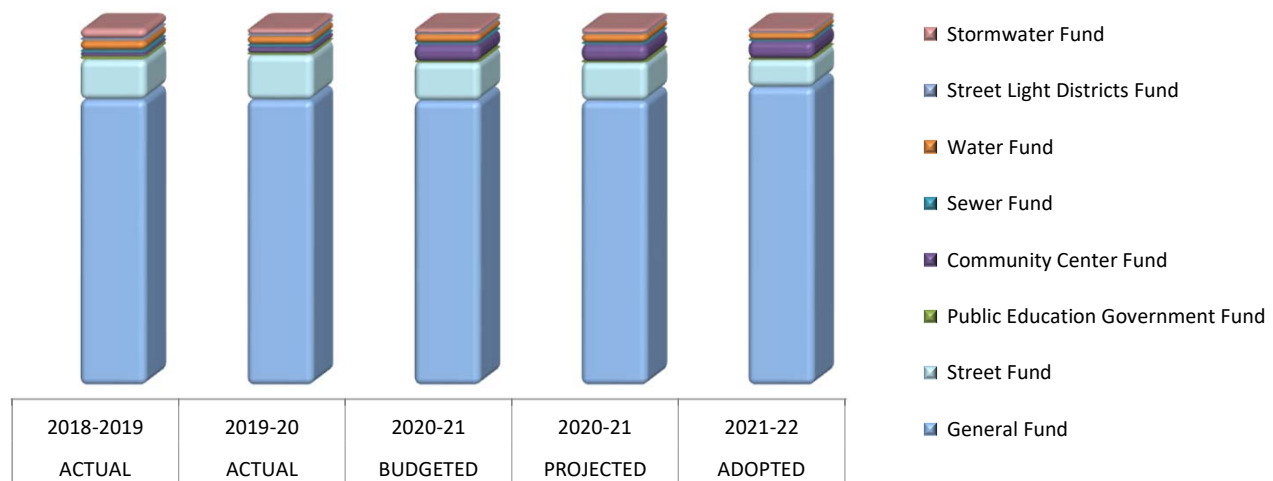
The City Attorney is a Charter officer, answering directly to the City Council. The City Attorney's Office is responsible for most legal matters involving the City, and also oversees the efforts of outside counsel for most matters requiring special expertise.

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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	295,972	312,810	339,600	337,100	359,900	359,900	359,900	6.0%
<b>6 TOTAL RESOURCES</b>	<b>295,972</b>	<b>312,810</b>	<b>339,600</b>	<b>337,100</b>	<b>359,900</b>	<b>359,900</b>	<b>359,900</b>	<b>6.0%</b>
<b>7 REQUIREMENTS:</b>								
<b>8 Expenditures:</b>								
<b>9 Personnel Services:</b>								
10 Attorney	143,749	148,460	151,100	151,100	154,100	154,100	154,100	2.0%
11 Administrative Support	62,837	64,913	66,100	66,100	67,400	67,400	67,400	2.0%
12 Cell Phone Stipend	900	900	900	900	900	900	900	0.0%
13 Wellness	283	338	1,000	600	1,000	1,000	1,000	0.0%
14 Medicare	3,217	3,323	3,400	3,400	3,500	3,500	3,500	2.9%
15 Retirement	40,099	46,218	47,100	47,100	60,500	60,500	60,500	28.5%
16 Insurance Benefits	40,900	43,087	49,600	49,200	52,100	52,100	52,100	5.0%
17 Workers Compensation	333	315	400	400	400	400	400	0.0%
<b>18 Total Personnel Services</b>	<b>292,318</b>	<b>307,554</b>	<b>319,600</b>	<b>318,800</b>	<b>339,900</b>	<b>339,900</b>	<b>339,900</b>	<b>6.4%</b>
<b>19 Materials &amp; Services:</b>								
20 Meetings, Travel & Training	2,255	2,499	4,700	3,000	4,600	4,600	4,600	-2.1%
21 Legal Services Contracts	1,399	1,972	15,000	15,000	14,500	14,500	14,500	-3.3%
22 Law Library Maintenance	-	785	300	300	900	900	900	200.0%
<b>23 Total Materials &amp; Services</b>	<b>3,654</b>	<b>5,256</b>	<b>20,000</b>	<b>18,300</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0.0%</b>
<b>24 Total Expenditures:</b>	<b>295,972</b>	<b>312,810</b>	<b>339,600</b>	<b>337,100</b>	<b>359,900</b>	<b>359,900</b>	<b>359,900</b>	<b>6.0%</b>
<b>25 Fund Balance:</b>								
26 Committed for Operations	-	-	-	-	-	-	-	-
<b>27 TOTAL REQUIREMENTS</b>	<b>\$ 295,972</b>	<b>\$ 312,810</b>	<b>\$ 339,600</b>	<b>\$ 337,100</b>	<b>\$ 359,900</b>	<b>\$ 359,900</b>	<b>\$ 359,900</b>	<b>6.0%</b>

# City Attorney's Office



## SUMMARY OF CITY ATTORNEY'S OFFICE CHARGES BY FUND

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	Project Time
General Fund	\$ 236,739	\$ 249,937	\$ 270,400	\$ 268,400	\$ 300,400	\$ 300,400	\$ 300,400	83.5%
Street Fund	33,186	39,710	37,000	36,700	28,100	28,100	28,100	7.8%
Public Education Government Fund	2,701	1,265	300	300	400	400	400	0.1%
Community Center Fund	2,991	5,645	16,600	16,500	18,000	18,000	18,000	5.0%
Sewer Fund	2,026	1,849	1,400	1,400	1,100	1,100	1,100	0.3%
Water Fund	8,296	7,786	8,800	8,700	7,900	7,900	7,900	2.2%
Street Light Districts Fund	1,447	1,265	300	300	400	400	400	0.1%
Stormwater Fund	8,586	5,353	4,800	4,800	3,600	3,600	3,600	1.0%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 295,972</b>	<b>\$ 312,810</b>	<b>\$ 339,600</b>	<b>\$ 337,100</b>	<b>\$ 359,900</b>	<b>\$ 359,900</b>	<b>\$ 359,900</b>	<b>100.0%</b>

### Budget Notes:

#### Expenditures:

9 The Budget provides a 2.0% 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).

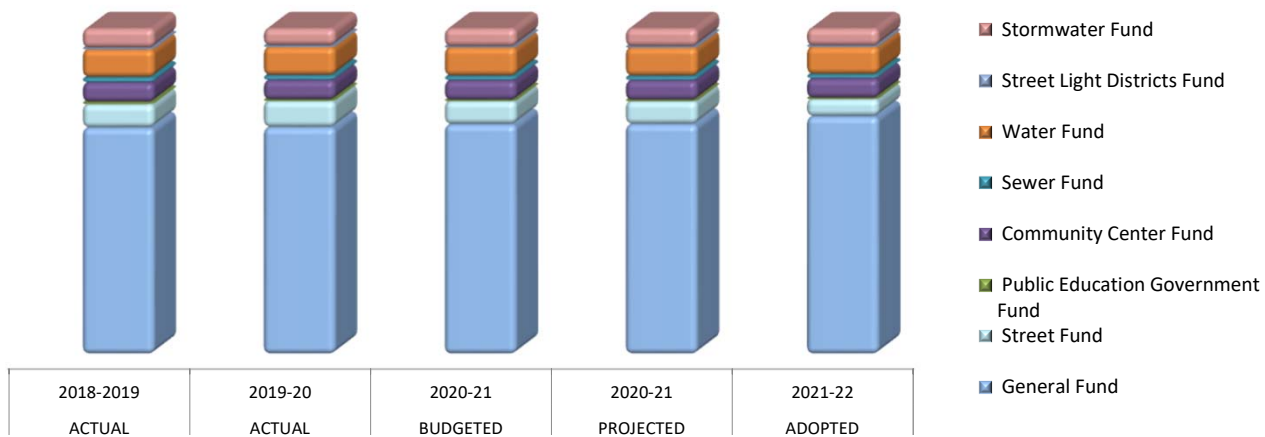
# City Recorder's Department

The City Recorder's Department is responsible for the overall administration, coordination and evaluation of all City Recorder and Event Center 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. An adjustment is made for the Community Center activity since the City Recorder manages that program. The allocation methodology is authorized by Council Resolution.

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	246,656	262,282	279,600	275,700	294,900	294,900	294,900	5.5%
<b>6 TOTAL RESOURCES</b>	<b>246,656</b>	<b>262,282</b>	<b>279,600</b>	<b>275,700</b>	<b>294,900</b>	<b>294,900</b>	<b>294,900</b>	<b>5.5%</b>
<b>7 REQUIREMENTS:</b>								
<b>8 Expenditures:</b>								
<b>9 Personnel Services:</b>								
10 City Recorder	96,325	102,494	107,500	107,500	109,600	109,600	109,600	2.0%
11 Administrative Support	62,837	64,913	66,100	66,100	67,400	67,400	67,400	2.0%
12 Cell Phone Stipend	900	900	900	900	900	900	900	0.0%
13 Wellness	299	333	1,000	700	1,000	1,000	1,000	0.0%
14 Medicare	2,465	2,594	2,700	2,700	2,800	2,800	2,800	3.7%
15 Retirement	37,528	43,610	45,200	45,200	54,600	54,600	54,600	20.8%
16 Insurance Benefits	40,900	43,087	49,600	49,200	52,100	52,100	52,100	5.0%
17 Workers Compensation	335	319	400	400	300	300	300	-25.0%
<b>18 Total Personnel Services</b>	<b>241,589</b>	<b>258,250</b>	<b>273,400</b>	<b>272,700</b>	<b>288,700</b>	<b>288,700</b>	<b>288,700</b>	<b>5.6%</b>
<b>19 Materials &amp; Services:</b>								
20 Materials & Supplies	-	-	-	-	-	-	-	-
21 Meetings, Travel & Training	5,067	4,032	6,200	3,000	6,200	6,200	6,200	0.0%
<b>22 Total Materials &amp; Services</b>	<b>5,067</b>	<b>4,032</b>	<b>6,200</b>	<b>3,000</b>	<b>6,200</b>	<b>6,200</b>	<b>6,200</b>	<b>0.0%</b>
<b>23 Total Expenditures:</b>	<b>246,656</b>	<b>262,282</b>	<b>279,600</b>	<b>275,700</b>	<b>294,900</b>	<b>294,900</b>	<b>294,900</b>	<b>5.5%</b>
<b>24 Fund Balance:</b>								
25 Committed for Operations	-	-	-	-	-	-	-	-
<b>26 TOTAL REQUIREMENTS</b>	<b>\$ 246,656</b>	<b>\$ 262,282</b>	<b>\$ 279,600</b>	<b>\$ 275,700</b>	<b>\$ 294,900</b>	<b>\$ 294,900</b>	<b>\$ 294,900</b>	<b>5.5%</b>

# City Recorder's Department



## SUMMARY OF CITY RECORDER'S DEPARTMENT CHARGES BY FUND

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	Time Spent
General Fund	\$ 171,321	\$ 182,525	\$ 197,100	\$ 194,400	\$ 215,000	\$ 215,000	\$ 215,000	72.9%
Street Fund	17,998	21,537	20,400	20,000	16,200	16,200	16,200	5.5%
Public Education Government Fund	1,279	492	300	300	300	300	300	0.1%
Community Center Fund	15,047	16,030	17,100	16,900	18,000	18,000	18,000	6.1%
Sewer Fund	3,737	3,639	3,600	3,500	3,500	3,500	3,500	1.2%
Water Fund	21,440	23,111	24,900	24,600	25,400	25,400	25,400	8.6%
Street Light Districts Fund	787	787	300	300	300	300	300	0.1%
Stormwater Fund	15,047	14,161	15,900	15,700	16,200	16,200	16,200	5.5%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 246,656</b>	<b>\$ 262,282</b>	<b>\$ 279,600</b>	<b>\$ 275,700</b>	<b>\$ 294,900</b>	<b>\$ 294,900</b>	<b>\$ 294,900</b>	<b>100.0%</b>

### Budget Notes:

#### Expenditures:

- 9 The Budget provides a 2.0% 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.

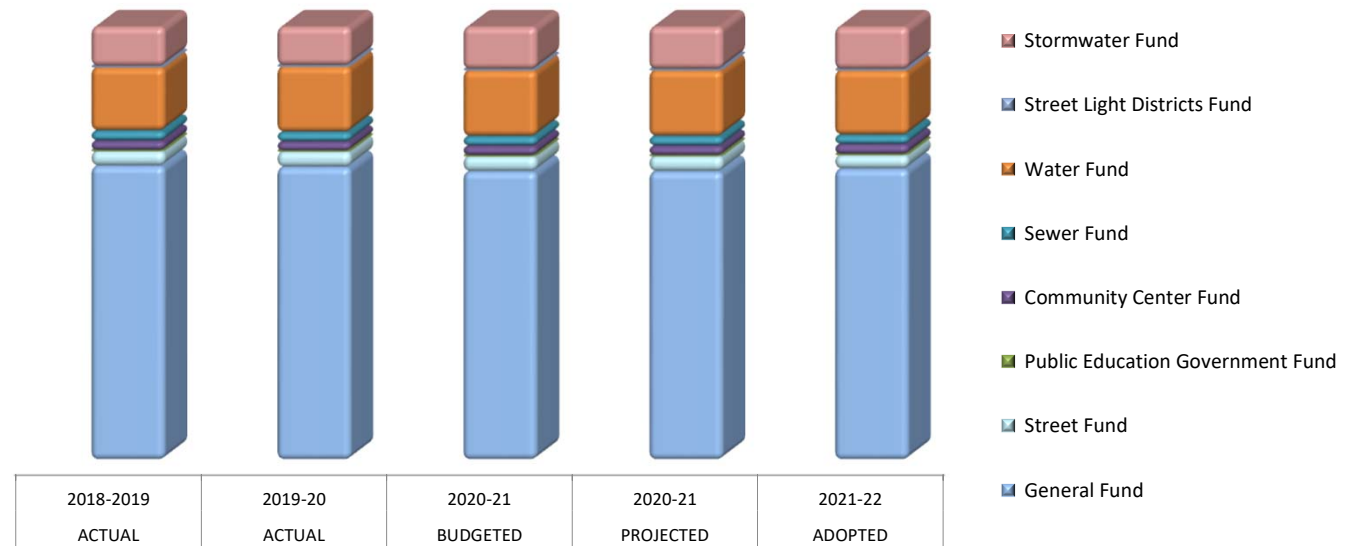
# Human Resources Department

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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	325,820	345,472	360,400	373,000	398,300	398,300	398,300	10.5%
<b>6 TOTAL RESOURCES</b>	<b>325,820</b>	<b>345,472</b>	<b>360,400</b>	<b>373,000</b>	<b>398,300</b>	<b>398,300</b>	<b>398,300</b>	<b>10.5%</b>
<b>7 REQUIREMENTS:</b>								
<b>8 Expenditures:</b>								
<b>9 Personnel Services:</b>								
10 Administrative Support	74,048	78,747	80,200	80,200	81,900	81,900	81,900	2.1%
11 Human Resources Director	130,312	134,647	137,000	137,000	139,800	139,800	139,800	2.0%
12 Cell Phone Stipend	900	900	900	900	900	900	900	0.0%
13 Wellness Program	188	532	1,000	1,000	1,000	1,000	1,000	0.0%
14 Medicare/Social Security	3,143	3,303	3,400	3,400	3,500	3,500	3,500	2.9%
15 Retirement	52,278	61,438	62,600	62,600	73,400	73,400	73,400	17.3%
16 Insurance Benefits	40,900	43,087	49,600	49,200	52,100	52,100	52,100	5.0%
17 Workers Compensation	339	315	400	400	400	400	400	0.0%
<b>18 Total Personnel Services</b>	<b>302,108</b>	<b>322,969</b>	<b>335,100</b>	<b>334,700</b>	<b>353,000</b>	<b>353,000</b>	<b>353,000</b>	<b>5.3%</b>
<b>19 Materials &amp; Services:</b>								
20 Safety & Wellness	6,951	8,205	8,200	8,200	8,200	8,200	8,200	0.0%
21 Meetings, Travel & Training	5,983	2,938	6,000	4,000	6,000	6,000	6,000	0.0%
22 Labor Attorney -- City-wide	5,268	5,786	5,000	15,000	20,000	20,000	20,000	300.0%
23 Contractual Services	4,465	4,521	5,000	10,000	10,000	10,000	10,000	100.0%
24 Medical Testing	1,045	1,053	1,100	1,100	1,100	1,100	1,100	0.0%
<b>25 Total Materials &amp; Services</b>	<b>23,712</b>	<b>22,503</b>	<b>25,300</b>	<b>38,300</b>	<b>45,300</b>	<b>45,300</b>	<b>45,300</b>	<b>79.1%</b>
<b>26 Total Expenditures:</b>	<b>325,820</b>	<b>345,472</b>	<b>360,400</b>	<b>373,000</b>	<b>398,300</b>	<b>398,300</b>	<b>398,300</b>	<b>10.5%</b>
<b>27 Fund Balance:</b>								
28 Committed for Operations	-	-	-	-	-	-	-	-
<b>29 Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>30 TOTAL REQUIREMENTS</b>	<b>\$ 325,820</b>	<b>\$ 345,472</b>	<b>\$ 360,400</b>	<b>\$ 373,000</b>	<b>\$ 398,300</b>	<b>\$ 398,300</b>	<b>\$ 398,300</b>	<b>10.5%</b>

# Human Resources Department



## SUMMARY OF HUMAN RESOURCES DEPARTMENT CHARGES BY FUND

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	FTE
General Fund	\$ 220,925	\$ 233,312	\$ 239,700	\$ 248,100	\$ 267,300	\$ 267,300	\$ 267,300	67.1%
Street Fund	11,425	12,748	13,000	13,500	13,100	13,100	13,100	3.3%
Public Education Government Fund	295	296	400	400	400	400	400	0.1%
Community Center Fund	7,190	7,214	7,900	8,200	9,200	9,200	9,200	2.3%
Sewer Fund	7,486	7,609	7,900	8,200	8,400	8,400	8,400	2.1%
Water Fund	47,868	52,473	55,100	57,000	59,700	59,700	59,700	15.0%
Street Light Districts Fund	689	692	700	700	800	800	800	0.2%
Stormwater Fund	29,942	31,128	35,700	36,900	39,400	39,400	39,400	9.9%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 325,820</b>	<b>\$ 345,472</b>	<b>\$ 360,400</b>	<b>\$ 373,000</b>	<b>\$ 398,300</b>	<b>\$ 398,300</b>	<b>\$ 398,300</b>	<b>100.0%</b>

### Budget Notes:

#### Expenditures:

- 9 The Budget provides a 2.0% 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.

# Finance - Non-Departmental

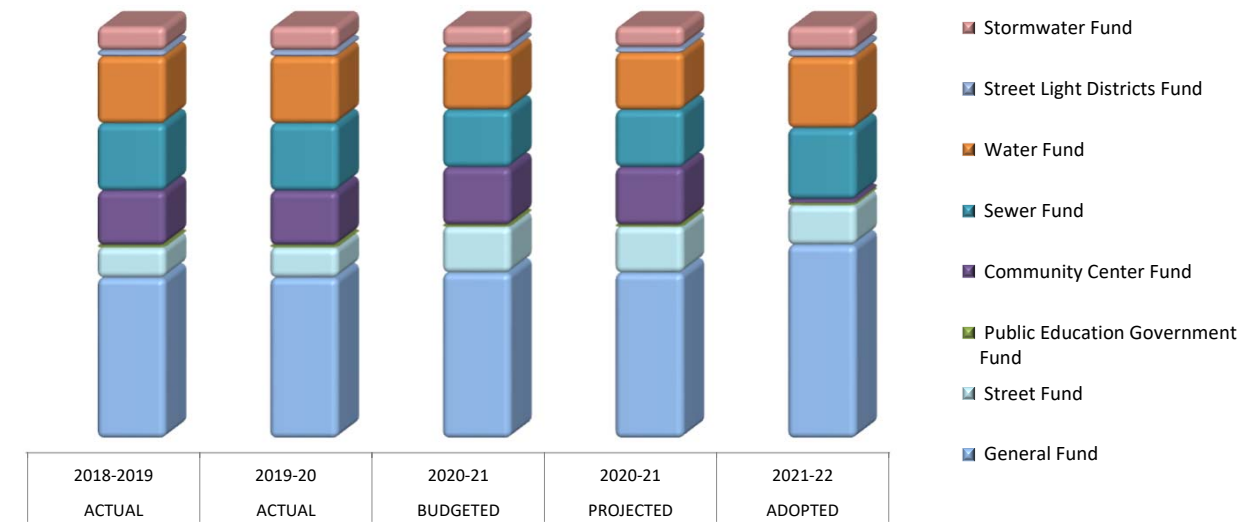
The financial operations of the City are planned and directed by the Finance Department. It establishes and sustains controls over the City's financial activities, and provides accurate, timely financial information to Council and Management.

Costs are allocated based on a blend of revenues and expenditures city-wide. The Allocation methodology is authorized by Council Resolution.

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	455,071	477,727	531,000	482,000	504,400	504,400	504,400	-5.0%
<b>6 TOTAL RESOURCES</b>	<b>455,071</b>	<b>477,727</b>	<b>531,000</b>	<b>482,000</b>	<b>504,400</b>	<b>504,400</b>	<b>504,400</b>	<b>-5.0%</b>
<b>7 REQUIREMENTS:</b>								
<b>8 Expenditures:</b>								
<b>9 Personnel Services:</b>								
10 Administrative Support	158,725	167,324	171,600	146,000	138,700	138,700	138,700	-19.2%
11 Finance Director	115,794	123,224	129,200	129,200	135,700	135,700	135,700	5.0%
12 Overtime	-	-	-	500	1,000	1,000	1,000	
13 Cell Phone Stipend	-	-	-	-	900	900	900	
14 Wellness	978	1,072	2,000	1,700	1,600	1,600	1,600	-20.0%
15 Medicare	4,195	4,440	4,700	4,200	4,200	4,200	4,200	-10.6%
16 Retirement	50,365	59,796	65,300	57,000	74,900	74,900	74,900	14.7%
17 Insurance Benefits	81,705	86,174	99,200	85,100	85,900	85,900	85,900	-13.4%
18 Workers Compensation	4,577	646	700	1,300	600	600	600	-14.3%
<b>19 Total Personnel Services</b>	<b>416,339</b>	<b>442,676</b>	<b>472,700</b>	<b>425,000</b>	<b>443,500</b>	<b>443,500</b>	<b>443,500</b>	<b>-6.2%</b>
<b>20 Materials &amp; Services:</b>								
21 Meetings, Travel & Training	2,183	1,386	3,500	2,000	3,500	3,500	3,500	0.0%
22 Audit Fees & Contractual Services	36,549	33,665	54,800	55,000	57,400	57,400	57,400	4.7%
<b>23 Total Materials &amp; Services</b>	<b>38,732</b>	<b>35,051</b>	<b>58,300</b>	<b>57,000</b>	<b>60,900</b>	<b>60,900</b>	<b>60,900</b>	<b>4.5%</b>
<b>24 Total Expenditures:</b>	<b>455,071</b>	<b>477,727</b>	<b>531,000</b>	<b>482,000</b>	<b>504,400</b>	<b>504,400</b>	<b>504,400</b>	<b>-5.0%</b>
<b>25 Fund Balance:</b>								
26 Committed for Operations	-	-	-	-	-	-	-	
<b>27 Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>28 TOTAL REQUIREMENTS</b>	<b>\$ 455,071</b>	<b>\$ 477,727</b>	<b>\$ 531,000</b>	<b>\$ 482,000</b>	<b>\$ 504,400</b>	<b>\$ 504,400</b>	<b>\$ 504,400</b>	<b>-5.0%</b>



## Finance - Non-Departmental



### SUMMARY OF FINANCE NON-DEPARTMENTAL CHARGES BY FUND

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	Average Revenue/ Expense
General Fund	\$ 177,452	\$ 186,336	\$ 213,500	\$ 193,700	\$ 237,000	\$ 237,000	\$ 237,000	47.0%
Street Fund	33,705	35,332	60,000	54,500	48,900	48,900	48,900	9.7%
Public Education Government Fund	2,279	2,349	1,600	1,500	2,500	2,500	2,500	0.5%
Community Center Fund	60,100	63,052	74,300	67,400	4,500	4,500	4,500	0.9%
Sewer Fund	74,152	77,898	73,800	67,000	86,800	86,800	86,800	17.2%
Water Fund	74,152	77,898	73,800	67,000	86,800	86,800	86,800	17.2%
Street Light Districts Fund	6,836	7,142	6,900	6,300	8,600	8,600	8,600	1.7%
Stormwater Fund	26,395	27,720	27,100	24,600	29,300	29,300	29,300	5.8%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 455,071</b>	<b>\$ 477,727</b>	<b>\$ 531,000</b>	<b>\$ 482,000</b>	<b>\$ 504,400</b>	<b>\$ 504,400</b>	<b>\$ 504,400</b>	<b>100.00%</b>

#### Budget Notes:

##### Expenditures:

- 9 The Budget provides a 2.0% wage and salary increase for all non-represented. In addition step increases for those eligible as provided for in the City Personnel Policies.
- 11 In response to the COVID-19 pandemic the Administrative Specialist position which primarily supported the Community Center was eliminated during Fiscal Year 2020-21. The Administrative Specialist responsibilities were shifted to the Community Center Coordinator and Utility Billing positions.
- 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, fiduciary review of the City's deferred compensation plans 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.

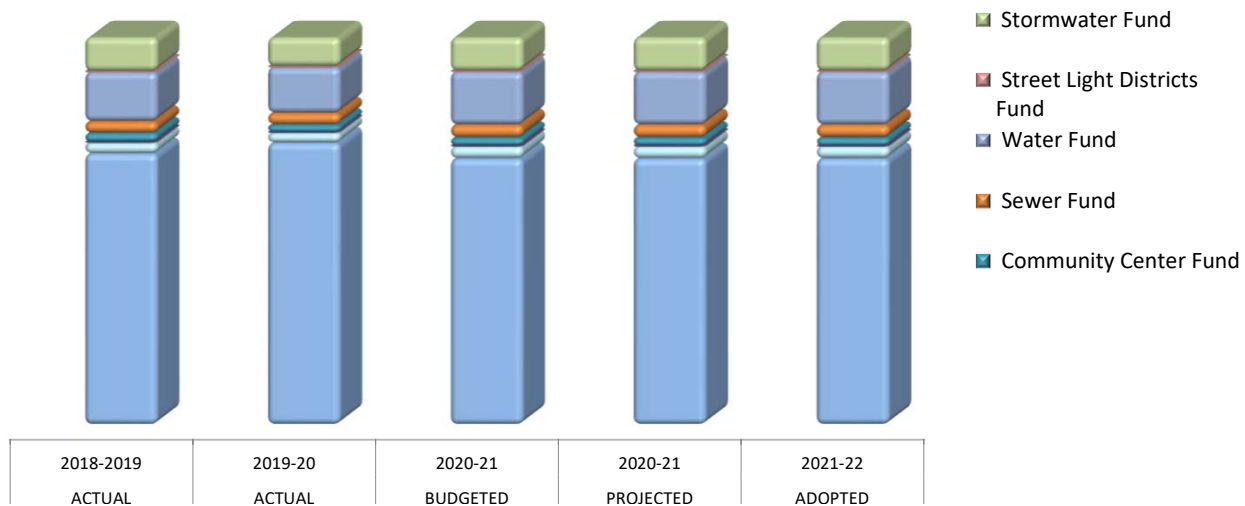
# Finance - Information Systems

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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 47,000</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	494,700	564,485	651,100	648,400	689,800	689,800	689,800	5.9%
<b>6 TOTAL RESOURCES</b>	<b>541,700</b>	<b>564,485</b>	<b>651,100</b>	<b>648,400</b>	<b>689,800</b>	<b>689,800</b>	<b>689,800</b>	<b>5.9%</b>
<b>7 REQUIREMENTS:</b>								
<b>8 Expenditures:</b>								
<b>9 Personnel Services:</b>								
10 Network Support	156,021	163,320	168,700	168,700	172,200	172,200	172,200	2.1%
11 Cell Phone Stipend	1,800	1,800	1,800	1,800	1,800	1,800	1,800	0.0%
12 Wellness	315	318	1,000	600	1,000	1,000	1,000	0.0%
13 Medicare	2,400	2,511	2,600	2,600	2,700	2,700	2,700	3.8%
14 Retirement	28,363	33,318	36,900	35,000	47,400	47,400	47,400	28.5%
15 Insurance Benefits	40,900	43,087	49,600	49,200	52,100	52,100	52,100	5.0%
16 Workers Compensation	428	394	500	500	400	400	400	-20.0%
<b>17 Total Personnel Services</b>	<b>230,227</b>	<b>244,748</b>	<b>261,100</b>	<b>258,400</b>	<b>277,600</b>	<b>277,600</b>	<b>277,600</b>	<b>6.3%</b>
<b>18 Materials &amp; Services:</b>								
19 Travel & Training	89	731	1,000	1,000	1,000	1,000	1,000	0.0%
20 Telephone	17,590	17,851	20,000	20,000	21,000	21,000	21,000	5.0%
21 Computer Software & Maintenance	127,688	133,662	172,000	172,000	232,200	232,200	232,200	35.0%
22 Office Equipment Maintenance	22,512	22,999	25,000	25,000	26,000	26,000	26,000	4.0%
<b>23 Total Materials &amp; Services</b>	<b>167,879</b>	<b>175,243</b>	<b>218,000</b>	<b>218,000</b>	<b>280,200</b>	<b>280,200</b>	<b>280,200</b>	<b>28.5%</b>
<b>24 Capital Outlay:</b>								
25 Computer Hardware	143,594	144,494	172,000	172,000	132,000	132,000	132,000	-23.3%
<b>26 Total Expenditures:</b>	<b>541,700</b>	<b>564,485</b>	<b>651,100</b>	<b>648,400</b>	<b>689,800</b>	<b>689,800</b>	<b>689,800</b>	<b>5.9%</b>
<b>27 Fund Balance:</b>								
28 Committed for Operations	-	-	-	-	-	-	-	
<b>29 Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>30 TOTAL REQUIREMENTS</b>	<b>\$ 541,700</b>	<b>\$ 564,485</b>	<b>\$ 651,100</b>	<b>\$ 648,400</b>	<b>\$ 689,800</b>	<b>\$ 689,800</b>	<b>\$ 689,800</b>	<b>5.9%</b>

## Finance - Information Systems



### SUMMARY OF FINANCE - INFORMATION SYSTEM CHARGES BY FUND

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	Allocation
General Fund	\$ 346,220	\$ 410,705	\$ 447,300	\$ 445,500	\$ 473,800	\$ 473,800	\$ 473,800	68.7%
Street Fund	14,329	15,229	20,800	20,700	22,100	22,100	22,100	3.2%
PEG Fund	537	561	700	700	700	700	700	0.1%
Community Center Fund	11,373	10,744	13,700	13,600	14,500	14,500	14,500	2.1%
Sewer Fund	14,866	16,910	21,500	21,400	22,800	22,800	22,800	3.3%
Water Fund	62,867	66,894	89,200	88,800	94,500	94,500	94,500	13.7%
Street Light Districts Fund	985	1,120	1,300	1,300	1,400	1,400	1,400	0.2%
Stormwater Fund	43,523	42,322	56,600	56,400	60,000	60,000	60,000	8.7%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 494,700</b>	<b>\$ 564,485</b>	<b>\$ 651,100</b>	<b>\$ 648,400</b>	<b>\$ 689,800</b>	<b>\$ 689,800</b>	<b>\$ 689,800</b>	<b>100.0%</b>

#### Budget Notes:

##### Expenditures:

- 9 The Budget provides a 2.0% 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.
- 21 The increase in Computer Software is primarily associated with annual increases in software maintenance agreements for existing software packages. In addition the City has added additional network security and monitoring software.
- 25 The City will be replacing two data servers and access points while continuing to replace desktop computers.

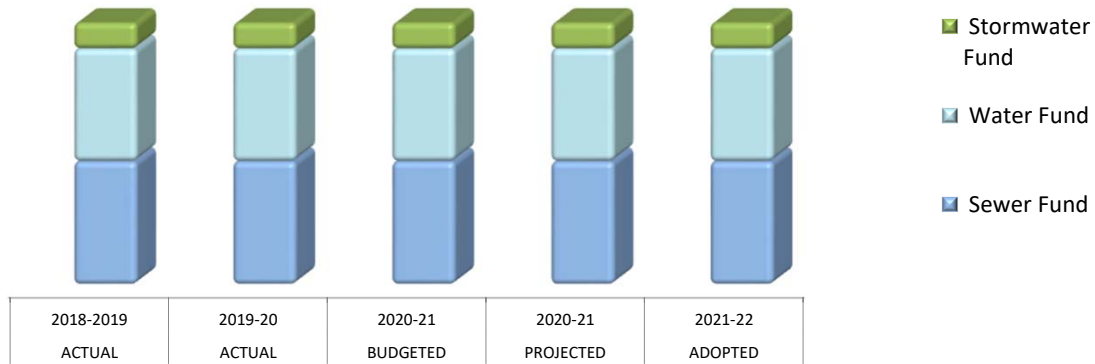
# Finance - Utility Billing

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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 3,357</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	335,694	383,564	409,800	401,900	410,500	410,500	410,500	0.2%
<b>6 TOTAL RESOURCES</b>	<b>339,051</b>	<b>383,564</b>	<b>409,800</b>	<b>407,900</b>	<b>410,500</b>	<b>410,500</b>	<b>410,500</b>	<b>0.2%</b>
<b>7 REQUIREMENTS:</b>								
<b>8 Expenditures:</b>								
<b>9 Personnel Services:</b>								
10 Administrative Support	136,141	143,475	154,200	139,000	145,900	145,900	145,900	-5.4%
11 Overtime	737	1,603	1,000	2,000	2,500	2,500	2,500	150.0%
12 Wellness	870	825	1,500	14,000	1,400	1,400	1,400	-6.7%
13 Medicare	2,065	2,197	2,400	2,300	2,300	2,300	2,300	-4.2%
14 Retirement	19,970	28,318	33,500	31,000	39,900	39,900	39,900	19.1%
15 Insurance Benefits	61,350	64,630	74,400	73,800	70,300	70,300	70,300	-5.5%
16 Workers Compensation	635	2,624	800	800	700	700	700	-12.5%
<b>17 Total Personnel Services</b>	<b>221,768</b>	<b>243,672</b>	<b>267,800</b>	<b>262,900</b>	<b>263,000</b>	<b>263,000</b>	<b>263,000</b>	<b>-1.8%</b>
<b>18 Materials &amp; Services:</b>								
19 Postage & Printing	51,922	49,366	60,000	60,000	60,000	60,000	60,000	0.0%
20 Contractual Services	65,361	84,568	80,000	85,000	85,000	85,000	85,000	6.3%
21 Meetings, Travel & Training	-	-	2,000	-	2,500	2,500	2,500	25.0%
<b>22 Total Materials &amp; Services</b>	<b>117,283</b>	<b>133,934</b>	<b>142,000</b>	<b>145,000</b>	<b>147,500</b>	<b>147,500</b>	<b>147,500</b>	<b>3.9%</b>
<b>23 Total Expenditures</b>	<b>339,051</b>	<b>377,606</b>	<b>409,800</b>	<b>407,900</b>	<b>410,500</b>	<b>410,500</b>	<b>410,500</b>	<b>0.2%</b>
<b>24 Fund Balance:</b>								
25 Committed for Operations	-	5,958	-	-	-	-	-	
<b>26 Total Fund Balance</b>	<b>-</b>	<b>5,958</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>27 TOTAL REQUIREMENTS</b>	<b>\$ 339,051</b>	<b>\$383,564</b>	<b>\$ 409,800</b>	<b>\$ 407,900</b>	<b>\$ 410,500</b>	<b>\$ 410,500</b>	<b>\$ 410,500</b>	<b>0.2%</b>

## Finance - Utility Billing



### SUMMARY OF FINANCE - UTILITY BILLING CHARGES BY FUND

	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	Utility Account Allocation
	2018-2019	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22	
Sewer Fund	\$ 157,832	\$ 180,272	\$ 192,600	\$ 188,900	\$ 192,900	\$ 192,900	\$ 192,900	47%
Water Fund	144,321	164,925	176,200	172,800	176,500	176,500	176,500	43%
Stormwater Fund	33,541	38,367	41,000	40,200	41,100	41,100	41,100	10%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 335,694</b>	<b>\$ 383,564</b>	<b>\$ 409,800</b>	<b>\$ 401,900</b>	<b>\$ 410,500</b>	<b>\$ 410,500</b>	<b>\$ 410,500</b>	<b>100%</b>

#### 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 2.0% salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.
- 10 In response to the COVID-19 pandemic the Utility Billing group has absorbed part of the former Administrative Specialist position resulting in a portion of the groups costs to be reallocated to the Finance - Non-Departmental budget.
- 20 For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.
- Contractual services are primarily for credit card fee charges.

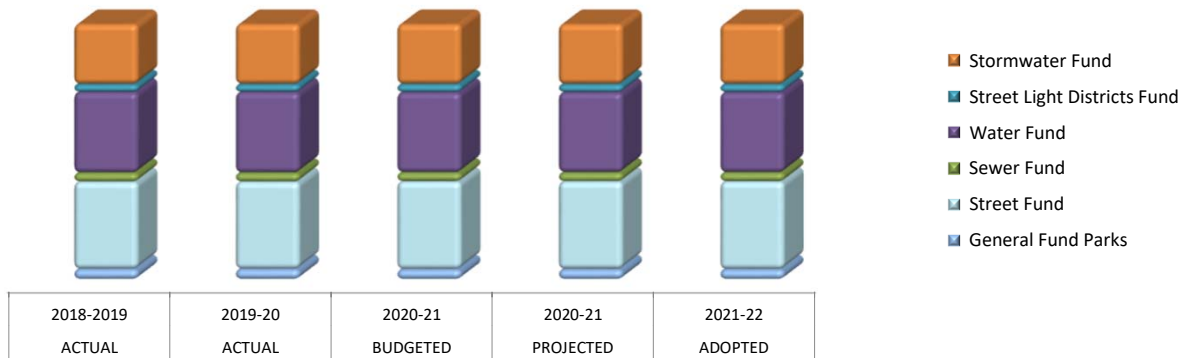
# Public Works - Non-Departmental

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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	569,142	590,110	635,700	630,900	669,200	669,200	669,200	5.3%
<b>6 TOTAL RESOURCES</b>	<b>569,142</b>	<b>590,110</b>	<b>635,700</b>	<b>630,900</b>	<b>669,200</b>	<b>669,200</b>	<b>669,200</b>	<b>5.3%</b>
<b>7 REQUIREMENTS:</b>								
<b>8 Expenditures:</b>								
<b>9 Personnel Services:</b>								
10 Public Works Director	130,312	134,647	137,000	137,000	139,800	139,800	139,800	2.0%
11 Municipal Utility Workers	168,272	173,716	177,000	177,000	180,600	180,600	180,600	2.0%
12 Administrative Support	56,992	58,513	59,900	59,900	61,200	61,200	61,200	2.2%
13 Cell Phone and Clothing Stipend	2,600	2,600	2,600	2,600	2,600	2,600	2,600	0.0%
14 Wellness	645	633	2,000	1,000	2,000	2,000	2,000	0.0%
15 Medicare	5,471	5,641	5,800	5,800	5,900	5,900	5,900	1.7%
16 Retirement	65,026	73,104	78,400	75,000	96,400	96,400	96,400	23.0%
17 Insurance Benefits	81,800	86,174	99,200	98,400	104,100	104,100	104,100	4.9%
18 Workers Compensation	4,679	4,066	5,200	5,200	6,600	6,600	6,600	26.9%
<b>19 Total Personnel Services</b>	<b>515,797</b>	<b>539,094</b>	<b>567,100</b>	<b>561,900</b>	<b>599,200</b>	<b>599,200</b>	<b>599,200</b>	<b>5.7%</b>
<b>20 Materials &amp; Services:</b>								
21 Shop Operations and Supplies	10,558	14,839	10,500	12,000	12,500	12,500	12,500	19.0%
22 Meetings, Travel & Training	-	900	500	-	500	500	500	0.0%
23 Labor Attorney	413	1,595	1,000	3,800	1,000	1,000	1,000	0.0%
24 Janitorial Services	5,748	6,945	6,000	7,400	7,500	7,500	7,500	25.0%
25 Shop Utilities	11,026	10,331	11,000	11,000	11,000	11,000	11,000	0.0%
26 Telephone, Telemetry & Fire Alarm	1,715	1,725	1,800	1,800	1,800	1,800	1,800	0.0%
27 Insurance - Auto	14,678	14,681	17,600	16,000	19,400	19,400	19,400	10.2%
28 Medical Testing	65	-	200	200	200	200	200	0.0%
<b>29 Total Materials &amp; Services</b>	<b>44,203</b>	<b>51,016</b>	<b>48,600</b>	<b>52,200</b>	<b>53,900</b>	<b>53,900</b>	<b>53,900</b>	<b>10.9%</b>
<b>30 Capital Outlay:</b>								
31 Shop Improvements	9,142	-	20,000	16,800	16,100	16,100	16,100	-19.5%
<b>32 Total Expenditures</b>	<b>569,142</b>	<b>590,110</b>	<b>635,700</b>	<b>630,900</b>	<b>669,200</b>	<b>669,200</b>	<b>669,200</b>	<b>5.3%</b>
<b>33 Fund Balance:</b>								
34 Committed for Operations	-	-	-	-	-	-	-	
<b>35 Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>36 TOTAL REQUIREMENTS</b>	<b>\$ 569,142</b>	<b>\$ 590,110</b>	<b>\$ 635,700</b>	<b>\$ 630,900</b>	<b>\$ 669,200</b>	<b>\$ 669,200</b>	<b>\$ 669,200</b>	<b>5.3%</b>

## Public Works - Non-Departmental



### SUMMARY OF PUBLIC WORKS - NON DEPARTMENTAL CHARGES BY FUND

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	Allocation
General Fund Parks	\$ 22,824	\$ 23,620	\$ 24,900	\$ 24,800	\$ 26,200	\$ 26,200	\$ 26,200	3.9%
Street Fund	194,645	201,834	218,700	217,000	230,200	230,200	230,200	34.4%
Sewer Fund	19,886	20,619	22,200	22,000	23,400	23,400	23,400	3.5%
Water Fund	179,853	186,442	199,600	198,100	210,100	210,100	210,100	31.4%
Street Light Districts Fund	17,632	18,296	20,300	20,100	21,400	21,400	21,400	3.2%
Stormwater Fund	134,302	139,299	150,000	148,900	157,900	157,900	157,900	23.6%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 569,142</b>	<b>\$ 590,110</b>	<b>\$ 635,700</b>	<b>\$ 630,900</b>	<b>\$ 669,200</b>	<b>\$ 669,200</b>	<b>\$ 669,200</b>	<b>100.0%</b>

#### Budget Notes:

##### Expenditures:

##### Personnel Services:

- 9 The Budget provides a 2.0% 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

- 31 Resurfacing, seal coating and striping of the parking lot at the Public Works shop.

## 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.

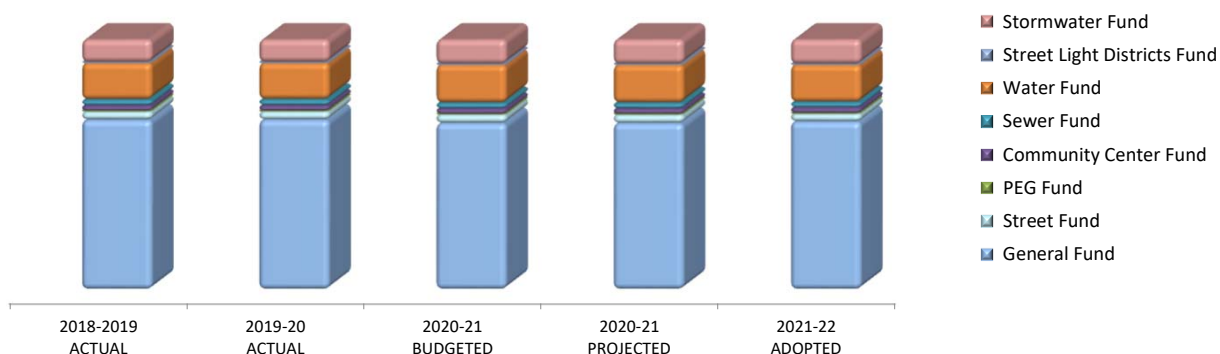
Costs are allocated based on FTE allocations charged to each operating fund as authorized by Council Resolution.

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>								
3 Restricted for Civic Center Improvements	\$ 168,969	\$ 214,703	\$ 219,300	\$ 241,600	\$ 214,700	\$ 214,700	\$ 214,700	-2.1%
4 Unrestricted	-	-	-	-	-	-	-	
<b>5 Total Beginning Balances</b>	<b>168,969</b>	<b>214,703</b>	<b>219,300</b>	<b>241,600</b>	<b>214,700</b>	<b>214,700</b>	<b>214,700</b>	<b>-2.1%</b>
<b>6 Revenues:</b>								
<b>7 Charges for Services:</b>								
8 Administrative Service Charges	403,716	352,386	335,100	284,300	487,700	487,700	487,700	45.5%
<b>9 TOTAL RESOURCES</b>	<b>572,685</b>	<b>567,089</b>	<b>554,400</b>	<b>525,900</b>	<b>702,400</b>	<b>702,400</b>	<b>702,400</b>	<b>26.7%</b>
<b>10 REQUIREMENTS:</b>								
<b>11 Expenditures:</b>								
<b>12 Personnel Services:</b>								
13 Municipal Utility Worker	6,910	7,349	7,800	7,800	8,100	8,100	8,100	3.8%
14 Facility Maintenance Technician	51,584	54,915	57,600	57,600	60,500	60,500	60,500	5.0%
15 Overtime	874	337	600	100	600	600	600	0.0%
16 Clothing Allowance	530	530	500	500	500	500	500	0.0%
17 Wellness	375	317	600	400	600	600	600	0.0%
18 Medicare	927	976	1,100	1,100	1,100	1,100	1,100	0.0%
19 Retirement	11,633	13,662	14,400	14,300	19,000	19,000	19,000	31.9%
20 Insurance Benefits	22,343	23,688	27,300	27,000	28,700	28,700	28,700	5.1%
21 Workers Compensation	751	659	900	900	1,000	1,000	1,000	11.1%
<b>22 Total Personnel Services</b>	<b>95,927</b>	<b>102,433</b>	<b>110,800</b>	<b>109,700</b>	<b>120,100</b>	<b>120,100</b>	<b>120,100</b>	<b>8.4%</b>
<b>23 Materials &amp; Services:</b>								
24 Contractual Services	8,564	5,877	14,000	11,000	14,000	14,000	14,000	0.0%
25 Janitorial Services	67,486	72,034	65,000	72,000	72,500	72,500	72,500	11.5%
26 Utilities	100,288	98,177	105,000	92,000	105,000	105,000	105,000	0.0%
27 Equipment Maintenance & Replacement	10,174	14,738	24,000	14,500	24,000	24,000	24,000	0.0%
28 Maintenance Supplies	6,925	3,618	7,000	5,000	7,000	7,000	7,000	0.0%
29 Janitorial Supplies	7,392	6,477	7,800	7,000	7,800	7,800	7,800	0.0%
30 Medical Testing	7	-	-	-	-	-	-	
<b>31 Total Materials &amp; Services</b>	<b>200,836</b>	<b>200,921</b>	<b>222,800</b>	<b>201,500</b>	<b>230,300</b>	<b>230,300</b>	<b>230,300</b>	<b>3.4%</b>
<b>32 Capital Outlay:</b>								
33 Civic Center Improvements	61,219	49,032	-	-	100,000	100,000	100,000	
<b>34 Total Expenditures</b>	<b>357,982</b>	<b>352,386</b>	<b>333,600</b>	<b>311,200</b>	<b>450,400</b>	<b>450,400</b>	<b>450,400</b>	<b>35.0%</b>
<b>35 Other Requirements:</b>								
<b>36 Contingency:</b>								
37 Operating Contingency	-	-	1,500	-	2,000	2,000	2,000	33.3%
38 Civic Center Improvements	-	-	219,300	-	250,000	250,000	250,000	14.0%
<b>39 Total Contingency</b>	<b>-</b>	<b>-</b>	<b>220,800</b>	<b>-</b>	<b>252,000</b>	<b>252,000</b>	<b>252,000</b>	<b>14.1%</b>



## Public Works - Civic Center Facilities

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
40 <b>Fund Balance:</b>								
41     Committed for Civic Center Improvements	214,703	214,703	-	214,700	-	-	-	
42     Committed for Operations	-	-	-	-	-	-	-	
43 <b>Total Fund Balance</b>	<b>214,703</b>	<b>214,703</b>	<b>-</b>	<b>214,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	
44 <b>TOTAL REQUIREMENTS</b>	<b>\$ 572,685</b>	<b>\$ 567,089</b>	<b>\$ 554,400</b>	<b>\$ 525,900</b>	<b>\$ 702,400</b>	<b>\$ 702,400</b>	<b>\$ 702,400</b>	<b>27%</b>



### PUBLIC WORKS - SUMMARY OF FACILITY MAINTENANCE CHARGES BY FUND

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	FTE
General Fund	\$ 273,641	\$ 238,971	\$ 222,700	\$ 188,800	\$ 327,200	\$ 327,200	\$ 327,200	67.1%
Street Fund	14,109	12,353	12,100	10,300	16,100	16,100	16,100	3.3%
PEG Fund	371	319	300	300	500	500	500	0.1%
Community Center Fund	8,911	7,774	7,400	6,300	11,200	11,200	11,200	2.3%
Sewer Fund	9,282	8,094	7,400	6,300	10,200	10,200	10,200	2.1%
Water Fund	59,407	51,756	51,300	43,500	73,200	73,200	73,200	15.0%
Street Light Districts Fund	866	745	700	600	1,000	1,000	1,000	0.2%
Stormwater Fund	37,129	32,374	33,200	28,200	48,300	48,300	48,300	9.9%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 403,716</b>	<b>\$ 352,386</b>	<b>\$ 335,100</b>	<b>\$ 284,300</b>	<b>\$ 487,700</b>	<b>\$ 487,700</b>	<b>\$ 487,700</b>	<b>100.0%</b>

#### Budget Notes:

##### Expenditures:

##### Personnel Services:

- 12 The Budget provides a 2.0% 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.

##### Capital Outlay:

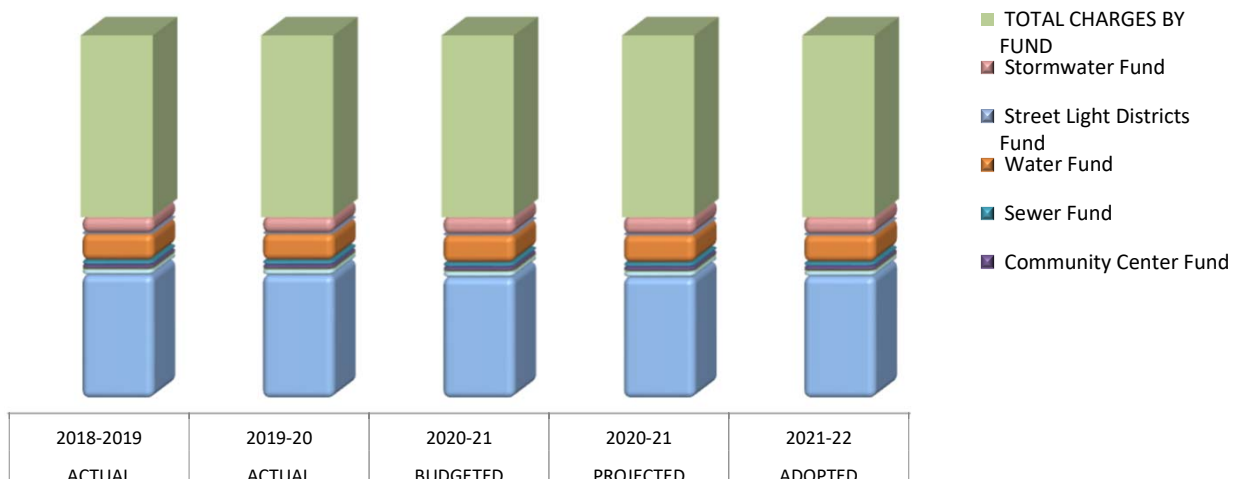
- 33 Repair/replace pergolas in employee break area at City Hall and the Police Department

# 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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	\$ -	\$ 8,930	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	314,643	300,908	382,500	287,900	406,000	406,000	406,000	6.1%
<b>6 Miscellaneous:</b>								
7 Interest	8,930	18,042	-	-	-	-	-	
<b>8 TOTAL RESOURCES</b>	<b>323,573</b>	<b>327,880</b>	<b>382,500</b>	<b>287,900</b>	<b>406,000</b>	<b>406,000</b>	<b>406,000</b>	<b>6.1%</b>
<b>9 REQUIREMENTS:</b>								
<b>10 Expenditures:</b>								
<b>11 Materials &amp; Services:</b>								
12 Office Materials & Supplies	26,474	24,950	29,000	26,000	29,000	29,000	29,000	0.0%
13 Postage & Printing	19,631	14,243	26,000	24,000	26,000	26,000	26,000	0.0%
14 Association Memberships	57,207	57,673	58,500	58,000	60,300	60,300	60,300	3.1%
15 City Council Expenses	12,076	10,019	12,000	4,000	12,000	12,000	12,000	0.0%
16 Committee Meeting Expense	359	1,164	500	500	500	500	500	0.0%
17 Public Notices	680	938	1,000	800	1,000	1,000	1,000	0.0%
18 Contractual Services	666	684	1,200	700	1,000	1,000	1,000	-16.7%
19 Liability Insurance	197,285	190,723	173,800	173,800	187,700	187,700	187,700	8.0%
20 Miscellaneous Expense	265	515	500	100	500	500	500	0.0%
<b>21 Total Materials &amp; Services</b>	<b>314,643</b>	<b>300,909</b>	<b>302,500</b>	<b>287,900</b>	<b>318,000</b>	<b>318,000</b>	<b>318,000</b>	<b>5.1%</b>
<b>22 Total Expenditures</b>	<b>314,643</b>	<b>300,909</b>	<b>302,500</b>	<b>287,900</b>	<b>318,000</b>	<b>318,000</b>	<b>318,000</b>	<b>5.1%</b>
<b>23 Other Requirements:</b>								
<b>24 Contingency:</b>								
25 Liability Retro Plan	-	-	80,000	-	88,000	88,000	88,000	10.0%
<b>26 Fund Balance:</b>								
27 Committed for Operations	8,930	26,971	-	-	-	-	-	
<b>28 TOTAL REQUIREMENTS</b>	<b>\$323,573</b>	<b>\$327,880</b>	<b>\$382,500</b>	<b>\$ 287,900</b>	<b>\$406,000</b>	<b>\$406,000</b>	<b>\$ 406,000</b>	<b>6.1%</b>

# General Administration



## SUMMARY OF CITY-WIDE ADMINISTRATIVE CHARGES BY FUND

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	FTE
General Fund	\$ 213,421	\$ 203,931	\$ 254,300	\$ 191,500	\$ 272,500	\$ 272,500	\$ 272,500	67.1%
Street Fund	10,977	10,548	13,800	10,400	13,400	13,400	13,400	3.3%
PEG Fund	270	327	400	300	400	400	400	0.1%
Community Center Fund	6,928	6,623	8,400	6,300	9,300	9,300	9,300	2.3%
Sewer Fund	7,198	6,950	8,400	6,300	8,500	8,500	8,500	2.1%
Water Fund	46,247	44,237	58,500	44,000	60,900	60,900	60,900	15.0%
Street Light Districts Fund	630	572	800	600	800	800	800	0.2%
Stormwater Fund	28,972	27,720	37,900	28,500	40,200	40,200	40,200	9.9%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 314,643</b>	<b>\$ 300,908</b>	<b>\$ 382,500</b>	<b>\$ 287,900</b>	<b>\$ 406,000</b>	<b>\$ 406,000</b>	<b>\$ 406,000</b>	<b>100.0%</b>

# General Administration

## Budget Notes:

### Expenditures:

- 14 Association Memberships includes: League of Oregon Cities \$28,900, Mid-Willamette Valley Council of Governments \$20,000, SEDCOR \$4,800, Oregon Procurement Network \$2,000, Oregon Government Ethics Division \$700 and local newspaper
- 15 Funding provides for 5 council members to attend the fall League of Oregon Cities conference and the Mayor to attend the annual Mayor's Association Conference.
- 18 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.
- 19 The City's Liability Insurance is expected to remain the same as 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 and Public Works budgets. FY21-22 projections expect premium rates to increase 10% over FY20-21. 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.
- 25 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

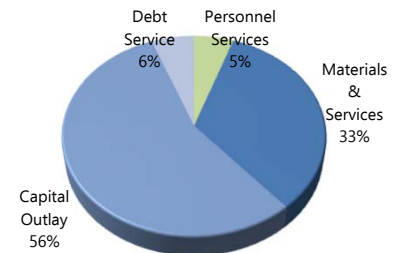
The Street Fund is managed by the Public Works Department to provide quality streets, lighting, traffic signals, sidewalks, and bike paths. The primary source of revenue is State Fuel Taxes, which are apportioned by the State based on population. Fuel tax revenues are restricted by constitutional limits 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 FY20-21

- Resurfaced River Road from Sandy Drive to Swingwood Court.
- Upgraded identified arterials and collectors with reflective pavement markers.
- Completed various LED street light upgrades.

### Goals for FY21-22

- Continue annual resurfacing of various City streets which includes ADA ramp updates.
- Provide continued ADA upgrades.
- Maintain street sign replacement program and City owned streetlight LED upgrade program.



	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>								
3    Unrestricted Beginning Balance	\$ 3,036,252	\$ 2,757,442	\$ 1,516,500	\$ 1,195,700	\$ 803,400	\$ 803,400	\$ 803,400	<b>-47.0%</b>
4    Bike Safety Donations	1,162	655	-	-	-	-	-	
<b>5 Total Beginning Balances</b>	<b>3,037,414</b>	<b>2,758,097</b>	<b>1,516,500</b>	<b>1,195,700</b>	<b>803,400</b>	<b>803,400</b>	<b>803,400</b>	<b>-47.0%</b>
<b>6 Revenues:</b>								
<b>7 Taxes &amp; Assessments:</b>								
8    Assessments	1,542	608	-	300	-	-	-	
<b>9 Licenses &amp; Fees:</b>								
10   Planning Construction Fees	58,404	6,378	6,000	8,500	9,100	9,100	9,100	51.7%
11   Driveway Permit Fees	3,618	5,092	4,600	3,500	5,000	5,000	5,000	8.7%
<b>12 Total Licenses &amp; Fees</b>	<b>62,022</b>	<b>11,470</b>	<b>10,600</b>	<b>12,000</b>	<b>14,100</b>	<b>14,100</b>	<b>14,100</b>	<b>33.0%</b>
<b>13 Intergovernmental:</b>								
14   State Fuel Tax	2,818,182	2,635,917	2,900,000	2,780,000	2,850,000	2,850,000	2,850,000	-1.7%
<b>15 Total Intergovernmental</b>	<b>2,818,182</b>	<b>2,635,917</b>	<b>2,900,000</b>	<b>2,780,000</b>	<b>2,850,000</b>	<b>2,850,000</b>	<b>2,850,000</b>	<b>-1.7%</b>
<b>16 Miscellaneous:</b>								
17   Bike Safety Donations	355	680	500	500	500	500	500	0.0%
18   Assessment Interest	30	132	-	-	-	-	-	
19   Interest	41,712	24,458	20,000	20,000	20,000	20,000	20,000	0.0%
20   Miscellaneous Revenue	109,367	2,749	-	200	-	-	-	
<b>21 Total Miscellaneous</b>	<b>151,464</b>	<b>28,019</b>	<b>20,500</b>	<b>20,700</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>	<b>0.0%</b>
<b>22 Other Revenue Sources:</b>								
23   Loan	-	-	-	-	-	-	-	
<b>22 TOTAL RESOURCES</b>	<b>6,070,624</b>	<b>5,434,111</b>	<b>4,447,600</b>	<b>4,008,700</b>	<b>3,688,000</b>	<b>3,688,000</b>	<b>3,688,000</b>	<b>-17.1%</b>

## Public Works Street Fund

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
23 <b>REQUIREMENTS:</b>								
24 <b>Expenditures:</b>								
25 <b>Personnel Services:</b>								
26 Municipal Utility Workers	45,727	48,802	51,000	51,000	52,900	52,900	52,900	3.7%
27 GIS	-	2,082	3,000	3,000	3,200	3,200	3,200	6.7%
28 Community Development Director	13,031	14,904	13,700	-	-	-	-	-100.0%
29 Code Compliance Officer	8,131	8,649	9,100	9,100	9,600	9,600	9,600	5.5%
30 Overtime	3,283	4,825	5,200	10,600	5,200	5,200	5,200	0.0%
31 Parade Overtime	-	-	2,000	-	2,000	2,000	2,000	0.0%
32 Duty Pay	9,100	9,170	10,400	10,400	10,400	10,400	10,400	0.0%
33 Clothing Allowance/Cell Phone Stipenc	605	598	700	700	700	700	700	0.0%
34 Wellness	14	34	700	100	700	700	700	0.0%
35 Medicare	1,226	1,368	1,500	1,500	1,500	1,500	1,500	0.0%
36 Retirement	16,664	20,736	20,900	20,000	21,500	21,500	21,500	2.9%
37 Insurance Benefits	27,740	29,284	33,800	30,000	31,300	31,300	31,300	-7.4%
38 Workers Compensation	1,471	1,283	1,700	1,700	1,800	1,800	1,800	5.9%
39 <b>Total Personnel Services</b>	<b>126,992</b>	<b>141,735</b>	<b>153,700</b>	<b>138,100</b>	<b>140,800</b>	<b>140,800</b>	<b>140,800</b>	<b>-8.4%</b>
40 <b>Materials &amp; Services:</b>								
41 Helmets	863	592	500	500	500	500	500	0.0%
42 Meetings, Travel & Training	1,234	459	3,000	800	3,000	3,000	3,000	0.0%
43 Public Notices	-	334	500	500	500	500	500	0.0%
44 Administrative Services Charges	347,893	370,072	414,800	410,100	405,700	405,700	405,700	-2.2%
45 Contractual Services	81,138	112,288	125,000	115,000	125,000	125,000	125,000	0.0%
46 Parade Traffic Control	-	-	2,000	2,000	2,000	2,000	2,000	0.0%
47 Engineering Services	36,982	19,128	50,000	20,000	50,000	50,000	50,000	0.0%
48 Traffic Engineering SDC Review	-	-	5,000	3,000	5,000	5,000	5,000	0.0%
49 Utilities	426	190	500	200	300	300	300	-40.0%
50 Telephone	620	604	800	700	800	800	800	0.0%
51 Gasoline/Diesel	2,720	2,118	2,900	2,100	2,500	2,500	2,500	-13.8%
52 Equipment Maintenance	876	1,513	5,000	2,000	5,000	5,000	5,000	0.0%
53 Sidewalk Maintenance	-	-	5,000	3,000	5,000	5,000	5,000	0.0%
54 Operating Materials and Supplies	11,752	11,446	17,000	15,000	17,000	17,000	17,000	0.0%
55 Street Maintenance & Repair	111,046	144,990	155,000	202,000	165,000	165,000	165,000	6.5%
56 Street Light Utilities	56,633	53,440	58,000	55,000	58,000	58,000	58,000	0.0%
57 Traffic Light Utilities	25,406	25,748	26,000	26,500	26,000	26,000	26,000	0.0%
58 Medical Testing	94	142	200	-	200	200	200	0.0%
59 MPO Support/ SKATS	6,900	8,257	8,300	8,800	8,800	8,800	8,800	6.0%
60 Miscellaneous Expense	-	1,466	-	-	-	-	-	-
61 <b>Total Materials &amp; Services</b>	<b>684,583</b>	<b>752,787</b>	<b>879,500</b>	<b>867,200</b>	<b>880,300</b>	<b>880,300</b>	<b>880,300</b>	<b>0.1%</b>
62 <b>Capital Outlay:</b>								
63 Heavy Equipment/Vehicles	3,169	16,423	-	-	-	-	-	-
64 Street Improvements	1,257,591	625,269	289,000	274,100	190,000	190,000	190,000	-34.3%
65 Infill and ADA Sidewalk Completions	25,200	16,940	-	-	25,000	25,000	25,000	-
66 Street Resurfacing	579,957	2,009,131	2,000,000	1,250,000	850,000	850,000	850,000	-57.5%
67 Signage & Signal Upgrades	-	-	-	-	246,500	246,500	246,500	-
68 Field Equipment	3,797	-	2,800	2,800	3,600	3,600	3,600	28.6%
69 Unanticipated Expense	-	-	150,000	-	150,000	150,000	150,000	0.0%
70 <b>Total Capital Outlay</b>	<b>1,869,714</b>	<b>2,667,763</b>	<b>2,441,800</b>	<b>1,526,900</b>	<b>1,465,100</b>	<b>1,465,100</b>	<b>1,465,100</b>	<b>-40.0%</b>
71 <b>Debt Service:</b>								
72 Principal	88,000	103,000	103,000	103,000	106,000	106,000	106,000	2.9%
73 Interest	60,238	52,139	49,100	49,100	46,000	46,000	46,000	-6.3%
74 <b>Total Debt Service</b>	<b>148,238</b>	<b>155,139</b>	<b>152,100</b>	<b>152,100</b>	<b>152,000</b>	<b>152,000</b>	<b>152,000</b>	<b>-0.1%</b>
75 <b>Total Expenditures</b>	<b>2,829,527</b>	<b>3,717,424</b>	<b>3,627,100</b>	<b>2,684,300</b>	<b>2,638,200</b>	<b>2,638,200</b>	<b>2,638,200</b>	<b>-27.3%</b>
76 <b>Other Requirements:</b>								
77 <b>Contingency:</b>								
78 Operating Contingency	-	-	51,700	-	46,000	46,000	46,000	-11.0%
79 <b>Transfers Out:</b>								
80 Stormwater Fund	483,000	521,000	521,000	521,000	521,000	521,000	521,000	0.0%

## Public Works Street Fund

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
81 <b>Fund Balance:</b>								
82     Restricted for Debt Service Requireme	-	150,000	150,000	150,000	150,000	150,000	150,000	0.0%
83     Restricted for Operations	2,758,097	1,045,687	97,800	653,400	332,800	332,800	332,800	240.3%
84 <b>Total Fund Balance</b>	<b>2,758,097</b>	<b>1,195,687</b>	<b>247,800</b>	<b>803,400</b>	<b>482,800</b>	<b>482,800</b>	<b>482,800</b>	<b>94.8%</b>
85 <b>TOTAL REQUIREMENTS</b>	<b>\$ 6,070,624</b>	<b>\$ 5,434,111</b>	<b>\$ 4,447,600</b>	<b>\$ 4,008,700</b>	<b>\$ 3,688,000</b>	<b>\$3,688,000</b>	<b>\$ 3,688,000</b>	<b>-17.1%</b>

### Summary of Administrative Service Fund Charges

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 10,977	\$ 10,548	\$ 13,800	\$ 10,400	\$ 13,400	\$ 13,400	\$ 13,400	-2.9%
City Manager	17,519	20,781	19,000	27,000	17,600	17,600	17,600	-7.4%
Information Systems	14,329	15,229	20,800	20,700	22,100	22,100	22,100	6.3%
Attorney's Office	33,186	39,710	37,000	36,700	28,100	28,100	28,100	-24.1%
City Recorder	17,998	21,537	20,400	20,000	16,200	16,200	16,200	-20.6%
Human Resources	11,425	12,748	13,000	13,500	13,100	13,100	13,100	0.8%
Finance	33,705	35,332	60,000	54,500	48,900	48,900	48,900	-18.5%
Facility Maintenance	14,109	12,353	12,100	10,300	16,100	16,100	16,100	33.1%
Public Works	194,645	201,834	218,700	217,000	230,200	230,200	230,200	5.3%
Administrative Services Charges	\$ 347,893	\$ 370,072	\$ 414,800	\$ 410,100	\$ 405,700	\$ 405,700	\$ 405,700	-2.2%

#### 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 2.0% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement. The City is currently in negotiations with the Local 737 as the applicable labor agreement expires June 30, 2021 therefore actual wage ranges for fiscal year 2021-22 are not known.

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

##### Materials & Services:

44 Administrative Service Charges increased primarily due to personnel service increases associated with salary and wage, retirement and insurance expenses.  
46 Contractual Services include \$60,000 for pavement markings, \$55,000 for routine costs such as landscape maintenance and right of way mowing.

##### Capital Outlay:

64 Street Improvements include city's share of the Transit District traffic signal on Keizer Station Boulevard and city's match funding for design work for Verda  
78 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:

71 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
12/1/2021	\$ 1,506,000	\$ -	\$ 22,967	\$ 22,967
6/1/2022	1,400,000	106,000	22,967	128,967
12/1/2022	1,400,000	-	21,350	21,350
6/1/2023	1,291,000	109,000	21,350	130,350
12/1/2023	1,291,000	-	19,688	19,688
6/1/2024	1,179,000	112,000	19,688	131,688
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 through 12/1/2032	494,000	797,000	116,342	116,342
6/1/2033	147,000	147,000	2,242	149,242
	\$ 1,506,000	\$ 314,974	\$ 1,820,974	

## 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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>RESOURCES:</b>								
<b>Beginning Balance:</b>	<b>\$ 421,525</b>	<b>\$ 462,126</b>	<b>\$ 465,300</b>	<b>\$ 477,900</b>	<b>\$ 475,800</b>	<b>\$ 475,800</b>	<b>\$ 475,800</b>	<b>2.3%</b>
<b>Revenues:</b>								
<b>Taxes &amp; Assessments:</b>								
Lighting District Assessments	413,350	390,965	410,000	400,000	410,000	410,000	410,000	0.0%
<b>Miscellaneous:</b>								
Interest Earnings/Miscellaneous	13,574	13,398	8,000	6,000	8,000	8,000	8,000	0.0%
<b>Total Revenues</b>	<b>426,924</b>	<b>404,363</b>	<b>418,000</b>	<b>406,000</b>	<b>418,000</b>	<b>418,000</b>	<b>418,000</b>	<b>0.0%</b>
<b>TOTAL RESOURCES</b>	<b>848,449</b>	<b>866,489</b>	<b>883,300</b>	<b>883,900</b>	<b>893,800</b>	<b>893,800</b>	<b>893,800</b>	<b>1.2%</b>
<b>REQUIREMENTS:</b>								
<b>Expenditures:</b>								
<b>Materials &amp; Services:</b>								
Public Notices	794	816	1,200	1,200	1,200	1,200	1,200	0.0%
Administrative Services Charges	30,867	31,419	31,800	30,900	35,000	35,000	35,000	10.1%
Engineering Costs	729	2,985	3,000	-	3,000	3,000	3,000	0.0%
Lighting Costs	353,499	353,137	380,000	376,000	380,000	380,000	380,000	0.0%
Street Lighting Maintenance - KS Area A	434	111	10,000	-	10,000	10,000	10,000	0.0%
Miscellaneous	-	81						
<b>Total Materials &amp; Services</b>	<b>386,323</b>	<b>388,549</b>	<b>426,000</b>	<b>408,100</b>	<b>429,200</b>	<b>429,200</b>	<b>429,200</b>	<b>0.8%</b>
<b>Total Expenditures</b>	<b>386,323</b>	<b>388,549</b>	<b>426,000</b>	<b>408,100</b>	<b>429,200</b>	<b>429,200</b>	<b>429,200</b>	<b>0.8%</b>
<b>Other Requirements:</b>								
Contingency	-	-	30,000	-	105,000	105,000	105,000	250.0%
<b>Fund Balance:</b>								
<b>Restricted:</b>								
Pole Replacement at KS Area A	37,500	40,000	42,500	42,500	-	-	-	-100.0%
Pole Replacement Option B Districts	20,000	25,000	27,500	27,500	-	-	-	-100.0%
Restricted for Operations	404,626	412,940	357,300	405,800	359,600	359,600	359,600	0.6%
<b>Total Restricted Fund Balance</b>	<b>462,126</b>	<b>477,940</b>	<b>427,300</b>	<b>475,800</b>	<b>359,600</b>	<b>359,600</b>	<b>359,600</b>	<b>-15.8%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 848,449</b>	<b>\$ 866,489</b>	<b>\$ 883,300</b>	<b>\$ 883,900</b>	<b>\$ 893,800</b>	<b>\$ 893,800</b>	<b>\$ 893,800</b>	<b>1.2%</b>

#### Summary of Administrative Service Fund Charges

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 630	\$ 572	\$ 800	\$ 600	\$ 800	\$ 800	\$ 800	0.0%
City Manager	995	799	500	700	300	300	300	-40.0%
Information Systems	985	1,120	1,300	1,300	1,400	1,400	1,400	7.7%
Attorney's Office	1,447	1,265	300	300	400	400	400	33.3%
City Recorder	787	787	300	300	300	300	300	0.0%
Human Resources	689	692	700	700	800	800	800	14.3%
Finance	6,836	7,142	6,900	6,300	8,600	8,600	8,600	24.6%
Facility Maintenance	866	745	700	600	1,000	1,000	1,000	42.9%
Public Works	17,632	18,296	20,300	20,100	21,400	21,400	21,400	5.4%
Administrative Services Charges	\$ 30,867	\$ 31,418	\$ 31,800	\$ 30,900	\$ 35,000	\$ 35,000	\$ 35,000	10.1%

#### 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 FY2021-22.

In order to have funds available in the event pole replacement is necessary the appropriations have been moved to contingency for Fiscal Year 2021-22



## 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 FY21-22:

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 FY21-22.

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$2,997,194</b>	<b>\$3,280,802</b>	<b>\$3,380,800</b>	<b>\$3,397,300</b>	<b>\$3,444,600</b>	<b>\$3,444,600</b>	<b>\$ 3,444,600</b>	<b>1.9%</b>
<b>3 Revenues:</b>								
<b>4 Licenses &amp; Fees:</b>								
5 System Development Fees	239,105	75,075	28,100	170,500	29,000	29,000	29,000	3.2%
<b>6 Miscellaneous:</b>								
7 Interest	44,503	41,422	25,000	25,000	25,000	25,000	25,000	0.0%
<b>8 Total Revenues</b>	<b>283,608</b>	<b>116,497</b>	<b>53,100</b>	<b>195,500</b>	<b>54,000</b>	<b>54,000</b>	<b>54,000</b>	<b>1.7%</b>
<b>Transfers In:</b>								
General Fund	-	-	-	-	30,000	30,000	30,000	
<b>9 TOTAL RESOURCES</b>	<b>3,280,802</b>	<b>3,397,299</b>	<b>3,433,900</b>	<b>3,592,800</b>	<b>3,528,600</b>	<b>3,528,600</b>	<b>3,528,600</b>	<b>2.8%</b>
<b>10 REQUIREMENTS:</b>								
<b>11 Expenditures:</b>								
<b>12 Capital Outlay:</b>								
13 Unanticipated Expenses	-	-	3,266,300	-	3,459,500	3,459,500	3,459,500	5.9%
<b>14 Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>3,266,300</b>	<b>-</b>	<b>3,459,500</b>	<b>3,459,500</b>	<b>3,459,500</b>	<b>5.9%</b>
<b>15 Total Expenditures</b>								
<b>16 Other Requirements:</b>								
<b>17 Transfers Out:</b>								
18 Interfund Loan to the General Fund	-	-	148,200	148,200	-	-	-	-100.0%
<b>19 Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>148,200</b>	<b>148,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
<b>20 Fund Balance:</b>								
21 Restricted for Improvements	3,280,802	3,397,299	19,400	3,444,600	69,100	69,100	69,100	256.2%
<b>22 TOTAL REQUIREMENTS</b>	<b>\$3,280,802</b>	<b>\$3,397,299</b>	<b>\$3,433,900</b>	<b>\$3,592,800</b>	<b>\$3,528,600</b>	<b>\$3,528,600</b>	<b>\$ 3,528,600</b>	<b>2.8%</b>

### Revenues:

5 The System Development Fee projections for Fiscal Year 2021-22 assumes 20 new single family homes developed during the year.

### Expenditures:

16 No improvements are anticipated in Fiscal Year 2021-22.

## Public Works

### Off-Site Transportation Improvement Fund

The Off-Site Transportation Fund was created for future transportation improvement projects in connection with Keizer Station Areas B and C. The resources are from developer fees required to be paid as set forth in the Keizer Station Master Plan orders.

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 94,485</b>	<b>\$ 55,609</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>3 Revenues:</b>								
<b>4 Licenses &amp; Fees:</b>								
5 Off-Site Transportation Fees	-	-	-	-	-	-	-	-
<b>6 Miscellaneous:</b>								
7 Interest	1,188	-	-	-	-	-	-	-
<b>8 Total Revenues</b>	<b>1,188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9 TOTAL RESOURCES</b>	<b>95,673</b>	<b>55,609</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10 REQUIREMENTS:</b>								
<b>11 Expenditures:</b>								
<b>12 Capital Outlay:</b>								
13 Off-Site Transportation Improvements	40,064	55,609	-	-	-	-	-	-
<b>14 Fund Balance:</b>								
15 Restricted for Improvements	55,609	-	-	-	-	-	-	-
<b>16 TOTAL REQUIREMENTS</b>	<b>\$ 95,673</b>	<b>\$ 55,609</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

#### Budget Notes:

##### Revenues:

5 Off-Site Transportation Fees are charges on developers in lieu of constructing certain transportation improvements.

##### Expenditures:

13 Construct a dedicated right turn lane at Lockhaven & 14th. Balance of project costs are in the Street Fund.

## Public Works

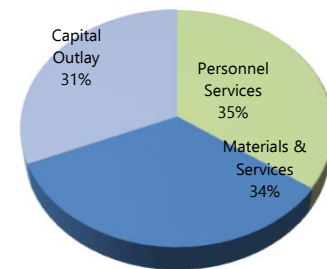
# Stormwater Fund

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 FY20-21

- Continued repair work identified by the TV inspection contractor
- Continued implementation of the TV inspection contract
- Updated programs to comply with the NPDES Phase II General permit
- Continued implementation of the City's 3 regulatory stormwater programs
- Hosted 10th Annual Erosion Control Summit (Virtually)
- Hosted 5th Annual Water Festival (Virtually)
- Developed and implemented the Public Education and Involvement Plan
- Completed pipeline realignment on Shoreline Dr. and Cummings Ln.



### Division Goals for FY21-22

- 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 UIC Management Plan.
- Update the Municipal Pollution Prevention Plan and Illicit Discharge Detection & Elimination programs to meet new requirements.
- Continue to implement the UIC Stormwater Monitoring Plan to ensure groundwater protection.

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 452,039</b>	<b>\$ 770,394</b>	<b>\$ 949,500</b>	<b>\$ 996,600</b>	<b>\$ 1,135,700</b>	<b>\$1,135,700</b>	<b>\$1,135,700</b>	<b>19.6%</b>
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Planning & Construction Fees	15,880	8,703	10,000	8,000	10,000	10,000	10,000	0.0%
6 Service Fees	1,414,928	1,532,272	1,486,000	1,592,000	1,592,000	1,592,000	1,592,000	7.1%
<b>7 Total Charges for Services</b>	<b>1,430,808</b>	<b>1,540,975</b>	<b>1,496,000</b>	<b>1,600,000</b>	<b>1,602,000</b>	<b>1,602,000</b>	<b>1,602,000</b>	<b>7.1%</b>
<b>8 Miscellaneous:</b>								
9 Interest	4,121	8,394	2,000	2,000	2,000	2,000	2,000	0.0%
10 Miscellaneous Revenue	1,235	1,511	-	-	-	-	-	-
<b>11 Total Miscellaneous</b>	<b>5,356</b>	<b>9,905</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0.0%</b>
<b>12 Total Revenues</b>	<b>1,436,164</b>	<b>1,550,880</b>	<b>1,498,000</b>	<b>1,602,000</b>	<b>1,604,000</b>	<b>1,604,000</b>	<b>1,604,000</b>	<b>7.1%</b>
<b>13 Other Resources:</b>								
<b>14 Transfers In:</b>								
15 Charges to Street Fund	483,000	521,000	521,000	521,000	521,000	521,000	521,000	0.0%
<b>16 Total Other Resources</b>	<b>483,000</b>	<b>521,000</b>	<b>521,000</b>	<b>521,000</b>	<b>521,000</b>	<b>521,000</b>	<b>521,000</b>	<b>0.0%</b>
<b>17 TOTAL RESOURCES</b>	<b>2,371,203</b>	<b>2,842,274</b>	<b>2,968,500</b>	<b>3,119,600</b>	<b>3,260,700</b>	<b>3,260,700</b>	<b>3,260,700</b>	<b>9.8%</b>

## Public Works Stormwater Fund

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
18 <b>REQUIREMENTS:</b>								
19 <b>Expenditures:</b>								
20 <b>Personnel Services:</b>								
21 Municipal Utility Workers	188,856	197,128	202,600	202,600	206,900	206,900	206,900	2.1%
22 Planning Staff	2,120	2,362	2,300	1,000	1,000	1,000	1,000	-56.5%
23 Environmental Program Staff	254,902	216,342	282,700	200,000	290,400	290,400	290,400	2.7%
24 GIS	-	19,374	28,400	28,400	29,900	29,900	29,900	5.3%
25 Overtime	446	576	3,000	1,000	3,000	3,000	3,000	0.0%
26 Duty Pay	8,838	9,258	10,400	10,400	10,400	10,400	10,400	0.0%
27 Cell Phone - Clothing Allowances	2,258	1,657	2,600	2,600	2,600	2,600	2,600	0.0%
28 Wellness	876	646	4,000	1,000	4,000	4,000	4,000	0.0%
29 Medicare	7,044	6,876	8,600	7,000	8,700	8,700	8,700	1.2%
30 Retirement	95,584	96,934	134,700	100,000	150,100	150,100	150,100	11.4%
31 Insurance Benefits	147,788	175,705	202,300	180,700	208,800	208,800	208,800	3.2%
32 Workers Compensation	5,133	5,030	6,300	5,500	6,500	6,500	6,500	3.2%
33 <b>Total Personnel Services</b>	<b>713,845</b>	<b>731,888</b>	<b>887,900</b>	<b>740,200</b>	<b>922,300</b>	<b>922,300</b>	<b>922,300</b>	<b>3.9%</b>
34 <b>Materials &amp; Services:</b>								
35 Concrete	-	1,037	5,000	3,000	5,000	5,000	5,000	0.0%
36 Rock & Backfill	178	1,018	1,200	1,200	1,200	1,200	1,200	0.0%
37 Paving	821	3,109	6,000	3,500	6,000	6,000	6,000	0.0%
38 Meetings, Travel & Training	8,508	3,996	8,000	8,000	8,000	8,000	8,000	0.0%
39 Public Notices	30	346	-	-	400	400	400	
40 Administrative Services Charges	372,069	371,832	417,100	405,400	453,600	453,600	453,600	8.8%
41 Contractual Services	133,307	139,057	150,000	135,000	171,500	171,500	171,500	14.3%
42 Engineering Services	21,235	13,166	35,000	30,000	35,000	35,000	35,000	0.0%
43 Storm Drain Utilities	5,137	4,964	5,800	5,200	5,800	5,800	5,800	0.0%
44 Telephone	2,120	2,472	2,800	2,700	2,800	2,800	2,800	0.0%
45 Gasoline	4,653	5,850	7,000	5,500	7,000	7,000	7,000	0.0%
46 Diesel Fuel	4,939	3,323	6,000	3,500	6,000	6,000	6,000	0.0%
47 Vehicle Maintenance	997	2,224	5,000	2,500	5,000	5,000	5,000	0.0%
48 Equipment Maintenance	19,833	18,560	23,000	15,000	23,000	23,000	23,000	0.0%
49 Permit Renewal & Registration Fees	6,951	7,267	7,300	7,900	8,000	8,000	8,000	9.6%
50 Plant Maintenance	5,627	7,860	10,000	8,500	12,500	12,500	12,500	25.0%
51 Pump Maintenance	8,989	7,044	10,000	5,000	10,000	10,000	10,000	0.0%
52 Operating Materials & Supplies	8,895	10,192	15,000	15,000	15,000	15,000	15,000	0.0%
53 Street Sweeping	101,937	102,392	105,000	102,400	105,000	105,000	105,000	0.0%
54 Medical Testing	297	327	400	400	400	400	400	0.0%
55 Lab Tests	3,391	5,001	5,200	5,200	7,000	7,000	7,000	34.6%
56 Consumer Confidence Report/ Public Education	7,603	2,971	8,000	8,000	8,000	8,000	8,000	0.0%
57 Miscellaneous	-	4,032	-	-	-	-	-	
58 <b>Total Materials &amp; Services</b>	<b>717,517</b>	<b>718,040</b>	<b>832,800</b>	<b>772,900</b>	<b>896,200</b>	<b>896,200</b>	<b>896,200</b>	<b>7.6%</b>

## Public Works Stormwater Fund

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
59 <b>Capital Outlay:</b>								
60 Field Equipment	12,058	2,513	5,200	5,800	5,000	5,000	5,000	-3.8%
61 Heavy Equipment/Service Vehicle	56,025	44,098	-	-	375,000	375,000	375,000	
62 Storm Sewer Pipe Extension or Repair	101,364	349,155	750,000	465,000	450,000	450,000	450,000	-40.0%
63 <b>Total Capital Outlay</b>	<b>169,447</b>	<b>395,766</b>	<b>755,200</b>	<b>470,800</b>	<b>830,000</b>	<b>830,000</b>	<b>830,000</b>	<b>9.9%</b>
64 <b>Total Expenditures</b>	<b>1,600,809</b>	<b>1,845,694</b>	<b>2,475,900</b>	<b>1,983,900</b>	<b>2,648,500</b>	<b>2,648,500</b>	<b>2,648,500</b>	<b>7.0%</b>
65 <b>Other Requirements:</b>								
66 Contingency	-	-	104,400	-	149,100	149,100	149,100	42.8%
67 <b>Total Other Requirements</b>	-	-	104,400	-	149,100	149,100	149,100	42.8%
68 <b>Fund Balance:</b>								
69 Assigned	770,394	996,580	388,200	1,135,700	463,100	463,100	463,100	19.3%
70 <b>TOTAL REQUIREMENTS</b>	<b>\$2,371,203</b>	<b>\$ 2,842,274</b>	<b>\$2,968,500</b>	<b>\$ 3,119,600</b>	<b>\$ 3,260,700</b>	<b>\$3,260,700</b>	<b>\$3,260,700</b>	<b>9.8%</b>

### Summary of Administrative Service Fund Charges

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 28,972	\$ 27,720	\$ 37,900	\$ 28,500	\$ 40,200	\$ 40,200	\$ 40,200	6.1%
City Manager	14,632	13,388	14,900	21,200	17,600	17,600	17,600	18.1%
Information Systems	43,523	42,322	56,600	56,400	60,000	60,000	60,000	6.0%
Attorney's Office	8,586	5,353	4,800	4,800	3,600	3,600	3,600	-25.0%
City Recorder	15,047	14,161	15,900	15,700	16,200	16,200	16,200	1.9%
Human Resources	29,942	31,128	35,700	36,900	39,400	39,400	39,400	10.4%
Finance	26,395	27,720	27,100	24,600	29,300	29,300	29,300	8.1%
Utility Billing	33,541	38,367	41,000	40,200	41,100	41,100	41,100	0.2%
Facility Maintenance	37,129	32,374	33,200	28,200	48,300	48,300	48,300	45.5%
Public Works	134,302	139,299	150,000	148,900	157,900	157,900	157,900	5.3%
Administrative Services Charges	\$ 372,069	\$ 371,832	\$ 417,100	\$ 405,400	\$ 453,600	\$ 453,600	\$ 453,600	8.8%

#### 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. Due to a delay in a large capital outlay project a rate increase is not deemed necessary for Fiscal Year 2021-22.

##### Expenditures:

##### Personnel Services:

- 20 The Budget provides a 2.0% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement. The City is currently in negotiations with the Local 737 as the applicable labor agreement expires June 30, 2021 therefore actual wage ranges for fiscal year 2021-22 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 Stormwater Fund's portion of a new pipeline cleaning/hydro-excavating truck.
- 62 Replacement or re-alignment projects identified through video inspection program.

## 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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>RESOURCES:</b>								
1 <b>Beginning Balance:</b>	\$ 351,186	\$ 400,886	\$ 231,600	\$ 439,300	\$ 540,100	\$ 540,100	\$ 540,100	133.2%
2 <b>Revenues:</b>								
3 <b>Charges for Services:</b>								
4 Plan/Construction Fees	5,867	1,847	-	-	-	-	-	
5 Salem Sewer Billing	5,641,273	5,855,001	5,910,000	6,060,000	6,241,800	6,241,800	6,241,800	5.6%
6 Sewer Administration Fee	374,364	377,576	374,000	375,000	375,000	375,000	375,000	0.3%
7 <b>Total Charges for Services</b>	<b>6,021,504</b>	<b>6,234,424</b>	<b>6,284,000</b>	<b>6,435,000</b>	<b>6,616,800</b>	<b>6,616,800</b>	<b>6,616,800</b>	<b>5.3%</b>
8 <b>Miscellaneous:</b>								
9 Miscellaneous	-	203	-	-	-	-	-	
10 Interest Earnings	2,375	3,138	1,000	1,000	1,000	1,000	1,000	0.0%
11 <b>Total Miscellaneous</b>	<b>2,375</b>	<b>3,340</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0.0%</b>
12 <b>Total Revenues</b>	<b>6,023,879</b>	<b>6,237,764</b>	<b>6,285,000</b>	<b>6,436,000</b>	<b>6,617,800</b>	<b>6,617,800</b>	<b>6,617,800</b>	<b>5.3%</b>
13 <b>TOTAL RESOURCES</b>	<b>6,375,065</b>	<b>6,638,650</b>	<b>6,516,600</b>	<b>6,875,300</b>	<b>7,157,900</b>	<b>7,157,900</b>	<b>7,157,900</b>	<b>9.8%</b>
<b>REQUIREMENTS:</b>								
14 <b>Expenditures:</b>								
15 <b>Personnel Services:</b>								
17 Planning Staff	2,120	1,490	2,300	2,300	1,000	1,000	1,000	-56.5%
18 Cell Phone Stipend	18	17	100	100	100	100	100	0.0%
19 Wellness	4	1	100	100	100	100	100	0.0%
20 Medicare	33	37	100	100	100	100	100	0.0%
21 Retirement	541	680	700	700	700	700	700	0.0%
22 Insurance Benefits	473	466	500	400	300	300	300	-40.0%
23 Workers Compensation	90	77	100	100	100	100	100	0.0%
24 <b>Total Personnel Services</b>	<b>3,279</b>	<b>2,769</b>	<b>3,900</b>	<b>3,800</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>-38.5%</b>
25 <b>Materials &amp; Services:</b>								
26 Public Notices	-	-	100	100	100	100	100	0.0%
27 Administrative Services Charges	300,048	327,337	342,200	329,800	361,400	361,400	361,400	5.6%
28 Engineering Services	-	-	500	-	500	500	500	0.0%
29 Salem Sewer Payments	5,670,362	5,868,384	5,910,000	6,001,500	6,241,800	6,241,800	6,241,800	5.6%
30 Emergency Management Expense	-	-	1,000	-	1,000	1,000	1,000	0.0%
31 Miscellaneous Expense	490	896	1,000	-	1,000	1,000	1,000	0.0%
32 <b>Total Materials &amp; Services</b>	<b>5,970,900</b>	<b>6,196,617</b>	<b>6,254,800</b>	<b>6,331,400</b>	<b>6,605,800</b>	<b>6,605,800</b>	<b>6,605,800</b>	<b>5.6%</b>
33 <b>Total Expenditures</b>	<b>5,974,179</b>	<b>6,199,386</b>	<b>6,258,700</b>	<b>6,335,200</b>	<b>6,608,200</b>	<b>6,608,200</b>	<b>6,608,200</b>	<b>5.6%</b>
34 <b>Other Requirements:</b>								
35 Contingency	-	-	40,000	-	40,000	40,000	40,000	0.0%
36 <b>Total Other Requirements</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0.0%</b>
37 <b>Fund Balance:</b>								
38 Committed for Future Operations	400,886	439,264	217,900	540,100	509,700	509,700	509,700	133.9%
39 <b>TOTAL REQUIREMENTS</b>	<b>\$ 6,375,065</b>	<b>\$ 6,638,650</b>	<b>\$ 6,516,600</b>	<b>\$ 6,875,300</b>	<b>\$ 7,157,900</b>	<b>\$ 7,157,900</b>	<b>\$ 7,157,900</b>	<b>9.8%</b>

# Public Works Sewer Fund

## Summary of Administrative Service Fund Charges

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 7,198	\$ 6,950	\$ 8,400	\$ 6,300	\$ 8,500	\$ 8,500	\$ 8,500	1.2%
City Manager	3,583	3,497	3,400	4,800	3,800	3,800	3,800	11.8%
Information Systems	14,866	16,910	21,500	21,400	22,800	22,800	22,800	6.0%
Attorney's Office	2,026	1,849	1,400	1,400	1,100	1,100	1,100	-21.4%
City Recorder	3,737	3,639	3,600	3,500	3,500	3,500	3,500	-2.8%
Human Resources	7,486	7,609	7,900	8,200	8,400	8,400	8,400	6.3%
Finance	74,152	77,898	73,800	67,000	86,800	86,800	86,800	17.6%
Utility Billing	157,832	180,272	192,600	188,900	192,900	192,900	192,900	0.2%
Facility Maintenance	9,282	8,094	7,400	6,300	10,200	10,200	10,200	37.8%
Public Works	19,886	20,619	22,200	22,000	23,400	23,400	23,400	5.4%
Administrative Services Charges	\$ 300,048	\$ 327,337	\$ 342,200	\$ 329,800	\$ 361,400	\$ 361,400	\$ 361,400	5.6%

### 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 3%.

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 FY21-22.

## 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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$199,472</b>	<b>\$234,061</b>	<b>\$250,900</b>	<b>\$ 257,900</b>	<b>\$274,700</b>	<b>\$274,700</b>	<b>\$ 274,700</b>	<b>9.5%</b>
<b>3 Revenues:</b>								
<b>4 Licenses &amp; Fees:</b>								
5 System Development Fee	31,736	20,799	15,000	14,800	15,000	15,000	15,000	0.0%
<b>6 Miscellaneous:</b>								
7 Interest	3,060	3,019	2,000	2,000	2,000	2,000	2,000	0.0%
<b>8 Total Revenues</b>	<b>34,796</b>	<b>23,818</b>	<b>17,000</b>	<b>16,800</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>0.0%</b>
<b>9 TOTAL RESOURCES</b>	<b>234,268</b>	<b>257,879</b>	<b>267,900</b>	<b>274,700</b>	<b>291,700</b>	<b>291,700</b>	<b>291,700</b>	<b>8.9%</b>
<b>10 REQUIREMENTS:</b>								
<b>11 Expenditures:</b>								
<b>12 Capital Outlay:</b>								
13 Sewer Line Extensions	-	-	98,500	-	141,700	141,700	141,700	43.9%
14 Unanticipated Expense	207	-	150,000	-	150,000	150,000	150,000	0.0%
<b>15 Total Capital Outlay</b>	<b>207</b>	<b>-</b>	<b>248,500</b>	<b>-</b>	<b>291,700</b>	<b>291,700</b>	<b>291,700</b>	<b>17.4%</b>
<b>16 Fund Balance:</b>								
17 Restricted for Improvements	234,061	257,879	19,400	274,700	-	-	-	-100.0%
<b>18 TOTAL REQUIREMENTS</b>	<b>\$234,268</b>	<b>\$257,879</b>	<b>\$267,900</b>	<b>\$ 274,700</b>	<b>\$291,700</b>	<b>\$291,700</b>	<b>\$ 291,700</b>	<b>8.9%</b>

### Budget Notes:

#### Revenues:

- 5 The System Development Fee projections for FY21-22 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.

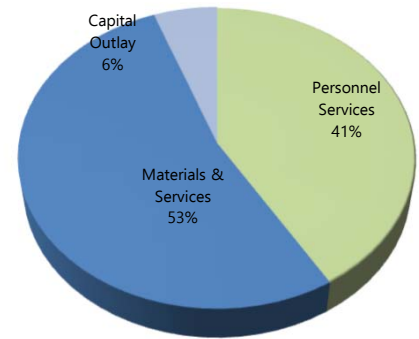
The Water Division operates under the Oregon Administrative Rules for Public Water Systems enforced by the Oregon Health Authority (OHA), Drinking Water Services (DWS) that administer and enforce drinking water quality standards for public water systems in the state of Oregon.

### Accomplishments for FY20-21

- 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
- Replaced (1) 3" meter, (2) 2" meters and (7) 1.5" meters to more efficient and accurate meters.
- Repaired 7 Water Main leaks
- Completed the Water Management and Conservation Plan update.
- Installed 35 new meters including (1) 2" meter.
- Installed circulation fans in most pump stations with fluoride.

### Division Goals for FY21-22

- 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.
- Complete the Risk and Resilience Certification as required by the Environmental Protection Agency (EPA)



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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 1,023,359</b>	<b>\$ 1,142,759</b>	<b>\$ 1,003,500</b>	<b>\$ 1,036,600</b>	<b>\$ 1,020,000</b>	<b>\$ 1,020,000</b>	<b>\$ 1,020,000</b>	<b>1.6%</b>
<b>3 Revenues:</b>								
<b>4 Licenses &amp; Fees:</b>								
5 Planning & Construction Fees	6,914	10,561	5,000	5,900	5,000	5,000	5,000	0.0%
6 Service Fees	13,674	32,738	15,000	15,000	15,000	15,000	15,000	0.0%
7 Diesel Fuel Sales	32,911	27,134	28,000	21,000	28,000	28,000	28,000	0.0%
8 Live Tap Reimbursement	14,525	14,650	7,500	8,800	7,500	7,500	7,500	0.0%
<b>9 Total Licenses &amp; Fees</b>	<b>68,024</b>	<b>85,083</b>	<b>55,500</b>	<b>50,700</b>	<b>55,500</b>	<b>55,500</b>	<b>55,500</b>	<b>0.0%</b>
<b>10 Charges for Services:</b>								
11 Water Sales	3,149,491	3,192,250	3,245,800	3,290,000	3,342,600	3,342,600	3,342,600	3.0%
<b>12 Miscellaneous:</b>								
13 Interest	16,176	14,410	9,000	9,000	9,000	9,000	9,000	0.0%
14 Miscellaneous	8,278	12,109	5,000	7,000	7,000	7,000	7,000	40.0%
<b>15 Total Miscellaneous</b>	<b>24,454</b>	<b>26,519</b>	<b>14,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>14.3%</b>
<b>16 Other Resources:</b>								
<b>17 Transfers In:</b>								
18 Transfer from Park Operations Fund	17,400	20,049	25,000	21,000	7,300	7,300	7,300	-70.8%
<b>19 Total Transfers In</b>	<b>17,400</b>	<b>20,049</b>	<b>25,000</b>	<b>21,000</b>	<b>7,300</b>	<b>7,300</b>	<b>7,300</b>	<b>-70.8%</b>
<b>20 TOTAL RESOURCES</b>	<b>4,282,728</b>	<b>4,466,660</b>	<b>4,343,800</b>	<b>4,414,300</b>	<b>4,441,400</b>	<b>4,441,400</b>	<b>4,441,400</b>	<b>2.2%</b>

## Public Works Water Fund

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
21 <b>REQUIREMENTS:</b>								
22 <b>Expenditures:</b>								
23 <b>Personnel Services:</b>								
24 Municipal Utility Workers	621,530	651,484	677,400	625,000	683,900	683,900	683,900	1.0%
25 GIS	-	15,403	21,900	21,900	23,100	23,100	23,100	5.5%
26 Planning Staff	2,120	2,362	2,300	1,000	1,000	1,000	1,000	-56.5%
27 Overtime	17,986	15,676	19,500	22,000	20,000	20,000	20,000	2.6%
28 Duty Pay	18,463	18,253	20,800	20,800	20,800	20,800	20,800	0.0%
29 Cell Phone/Clothing Allowance	4,298	4,297	5,200	5,200	5,200	5,200	5,200	0.0%
30 Wellness	1,291	1,297	5,600	3,000	5,600	5,600	5,600	0.0%
31 Medicare	10,205	10,838	11,100	10,000	11,300	11,300	11,300	1.8%
32 Retirement	126,461	148,741	164,200	150,000	208,900	208,900	208,900	27.2%
33 Insurance Benefits	241,422	247,889	285,400	261,300	302,300	302,300	302,300	5.9%
34 Workers Compensation	9,966	8,127	9,900	9,000	10,000	10,000	10,000	1.0%
35 <b>Total Personnel Services</b>	<b>1,053,742</b>	<b>1,124,367</b>	<b>1,223,300</b>	<b>1,129,200</b>	<b>1,292,100</b>	<b>1,292,100</b>	<b>1,292,100</b>	<b>5.6%</b>
36 <b>Materials &amp; Services:</b>								
37 Concrete	10,048	7,709	10,000	8,000	10,000	10,000	10,000	0.0%
38 Rock & Backfill	5,735	6,762	5,500	4,000	5,500	5,500	5,500	0.0%
39 Paving	16,728	13,838	15,000	12,000	15,000	15,000	15,000	0.0%
40 Sequestering Agent	11,179	22,642	32,000	20,000	30,000	30,000	30,000	-6.3%
41 Fluoride	9,700	7,897	11,500	11,500	11,500	11,500	11,500	0.0%
42 Meetings, Travel & Training	13,881	12,051	24,000	21,000	24,000	24,000	24,000	0.0%
43 Public Notices	30	-	300	-	300	300	300	0.0%
44 Administrative Services Charges	665,354	697,802	760,600	737,500	822,500	822,500	822,500	8.1%
45 Contractual Services	18,576	14,906	9,000	13,000	14,500	14,500	14,500	61.1%
46 Flagging	1,388	3,693	3,200	1,200	2,500	2,500	2,500	-21.9%
47 Engineering Services	31,609	9,659	20,000	15,000	20,000	20,000	20,000	0.0%
48 Electricity	262,231	241,865	265,000	265,000	265,000	265,000	265,000	0.0%
49 Natural Gas	1,163	2,100	3,800	2,700	3,000	3,000	3,000	-21.1%
50 Telephone	5,932	5,634	5,500	5,800	6,000	6,000	6,000	9.1%
51 Telemetry	862	7,032	10,000	5,000	10,000	10,000	10,000	0.0%
52 Gasoline	10,891	8,056	13,000	9,000	12,000	12,000	12,000	-7.7%
53 Diesel Fuel	37,132	34,246	38,000	30,000	38,000	38,000	38,000	0.0%
54 Vehicle Maintenance	7,333	6,376	20,000	24,000	20,000	20,000	20,000	0.0%
55 Equipment Maintenance	8,187	19,204	15,000	10,000	15,000	15,000	15,000	0.0%
56 Plant Maintenance	56,375	74,722	70,000	60,000	70,000	70,000	70,000	0.0%
57 Live Taps	5,725	18,000	15,000	18,500	15,000	15,000	15,000	0.0%
58 Pump House Maintenance	10,824	20,809	10,000	18,700	20,500	20,500	20,500	105.0%
59 Pump Maintenance	93,077	104,285	95,000	35,000	75,000	75,000	75,000	-21.1%
60 Operating Materials & Supplies	21,547	22,942	30,000	28,000	30,000	30,000	30,000	0.0%
61 Medical Testing	1,893	732	800	-	800	800	800	0.0%
62 Water Mains	(974)	-	25,000	-	25,000	25,000	25,000	0.0%
63 Lab Tests	58,942	43,440	34,000	35,500	45,700	45,700	45,700	34.4%
64 Contract Meter Reading	39,702	39,841	42,000	42,000	44,000	44,000	44,000	4.8%
65 Consumer Confidence Report	8,110	8,091	10,000	10,000	10,000	10,000	10,000	0.0%
66 Miscellaneous	-	6,231	-	-	-	-	-	-
67 <b>Total Materials &amp; Services</b>	<b>1,413,180</b>	<b>1,460,565</b>	<b>1,593,200</b>	<b>1,442,400</b>	<b>1,660,800</b>	<b>1,660,800</b>	<b>1,660,800</b>	<b>4.2%</b>
68 <b>Capital Outlay:</b>								
69 Field Equipment	6,317	-	8,000	8,000	1,300	1,300	1,300	-83.8%
70 Water Meters	33,590	36,911	35,000	35,000	35,000	35,000	35,000	0.0%
71 Heavy Equipment/Vehicle	-	109,623	-	-	125,000	125,000	125,000	
72 Unanticipated Expense	795	-	5,600	-	16,000	16,000	16,000	185.7%
73 <b>Total Capital Outlay</b>	<b>40,702</b>	<b>146,534</b>	<b>48,600</b>	<b>43,000</b>	<b>177,300</b>	<b>177,300</b>	<b>177,300</b>	<b>264.8%</b>

## Public Works Water Fund

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
74 <b>Debt Service:</b>								
75 Principal	210,000	215,000	225,000	225,000	-	-	-	-100.0%
76 Interest	22,345	13,633	4,700	4,700	-	-	-	-100.0%
77 <b>Total Debt Service</b>	<b>232,345</b>	<b>228,633</b>	<b>229,700</b>	<b>229,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
78 <b>Total Expenditures</b>	<b>2,739,969</b>	<b>2,960,099</b>	<b>3,094,800</b>	<b>2,844,300</b>	<b>3,130,200</b>	<b>3,130,200</b>	<b>3,130,200</b>	<b>1.1%</b>
79 <b>Other Requirements:</b>								
80 Contingency	-	-	125,000	-	125,000	125,000	125,000	0.0%
81 Equipment Contingency	-	-	-	-	-	-	-	-
82 Transfer to Water Facility Replacement Reserve	400,000	470,000	550,000	550,000	650,000	650,000	650,000	18.2%
83 <b>Total Other Requirements</b>	<b>400,000</b>	<b>470,000</b>	<b>675,000</b>	<b>550,000</b>	<b>775,000</b>	<b>775,000</b>	<b>775,000</b>	<b>14.8%</b>
84 <b>Fund Balance:</b>								
85 Restricted for Operations	1,142,759	1,036,561	574,000	1,020,000	536,200	536,200	536,200	-6.6%
86 <b>TOTAL REQUIREMENTS</b>	<b>\$ 4,282,728</b>	<b>\$4,466,660</b>	<b>\$4,343,800</b>	<b>\$4,414,300</b>	<b>\$4,441,400</b>	<b>\$4,441,400</b>	<b>\$4,441,400</b>	<b>2.2%</b>

### Summary of Administrative Service Fund Charges

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 46,247	\$ 44,237	\$ 58,500	\$ 44,000	\$ 60,900	\$ 60,900	\$ 60,900	4.1%
City Manager	20,903	22,280	23,200	33,000	27,500	27,500	27,500	18.5%
Information Systems	62,867	66,894	89,200	88,800	94,500	94,500	94,500	5.9%
Attorney's Office	8,296	7,786	8,800	8,700	7,900	7,900	7,900	-10.2%
City Recorder	21,440	23,111	24,900	24,600	25,400	25,400	25,400	2.0%
Human Resources	47,868	52,473	55,100	57,000	59,700	59,700	59,700	8.3%
Finance	74,152	77,898	73,800	67,000	86,800	86,800	86,800	17.6%
Utility Billing	144,321	164,925	176,200	172,800	176,500	176,500	176,500	0.2%
Facility Maintenance	59,407	51,756	51,300	43,500	73,200	73,200	73,200	42.7%
Public Works	179,853	186,442	199,600	198,100	210,100	210,100	210,100	5.3%
Administrative Service Charges	\$ 665,354	\$ 697,802	\$ 760,600	\$ 737,500	\$ 822,500	\$ 822,500	\$ 822,500	8.1%

#### 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:

- 23 The Budget provides a 2.0% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement. The City is currently in negotiations with the Local 737 as the applicable labor agreement expires June 30, 2021 therefore actual wage ranges for fiscal year 2021-22 are not known.

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

##### Materials & Services:

- 44 Administrative Service Charges increased primarily due to personnel service increases associated with salary and wage, retirement and insurance expenses.
- 59 Pump maintenance includes \$10,000 for control valve maintenance parts.

##### Capital Outlay:

- 71 The Water Fund's portion of a new pipeline cleaning/hydro-excavating truck.

## 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 2021-22 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 FY20-21

- Design work for the filter system at Meadows Pump Station.
- Continued steel water main replacement program

### Capital Improvements Planned FY21-22

- Continue the steel water main replacement program
- Construct additional building and install the filter system at Meadows Pump Station to improve water quality

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 171,317</b>	<b>\$ 356,018</b>	<b>\$ 358,500</b>	<b>\$ 337,000</b>	<b>\$ 504,500</b>	<b>\$ 504,500</b>	<b>\$ 504,500</b>	<b>40.7%</b>
<b>3 Revenues:</b>								
<b>4 Licenses &amp; Fees:</b>								
5 System Development Fees	37,590	50,726	19,000	25,000	19,000	19,000	19,000	0.0%
<b>6 Miscellaneous:</b>								
7 Interest	4,759	5,281	2,500	2,500	2,500	2,500	2,500	0.0%
<b>8 Total Miscellaneous</b>	<b>4,759</b>	<b>5,281</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0.0%</b>
<b>9 Total Revenues</b>	<b>42,349</b>	<b>56,007</b>	<b>21,500</b>	<b>27,500</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>	<b>0.0%</b>
<b>10 Other Resources:</b>								
<b>11 Transfers In:</b>								
12 Transfer from Water Fund	400,000	470,000	550,000	550,000	650,000	650,000	650,000	18.2%
<b>13 Total Other Resources</b>	<b>400,000</b>	<b>470,000</b>	<b>550,000</b>	<b>550,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>18.2%</b>
<b>14 TOTAL RESOURCES</b>	<b>613,666</b>	<b>882,025</b>	<b>930,000</b>	<b>914,500</b>	<b>1,176,000</b>	<b>1,176,000</b>	<b>1,176,000</b>	<b>26.5%</b>
<b>15 REQUIREMENTS:</b>								
<b>16 Expenditures:</b>								
<b>17 Capital Outlay:</b>								
18 Supply/Treatment	90,958	79,795	300,000	85,000	700,000	700,000	700,000	133.3%
19 Transmission & Distribution Mains	166,690	465,204	300,000	325,000	300,000	300,000	300,000	0.0%
20 Unanticipated Expenses	-	-	50,000	-	100,000	100,000	100,000	100.0%
<b>21 Total Capital Outlay</b>	<b>257,648</b>	<b>544,999</b>	<b>650,000</b>	<b>410,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>1,100,000</b>	<b>69.2%</b>
<b>22 Fund Balance:</b>								
23 Restricted for Debt Service Requirements	-	-	230,000	-	-	-	-	-100.0%
24 Restricted for Improvements	356,018	337,026	50,000	504,500	76,000	76,000	76,000	52.0%
<b>25 Total Fund Balance</b>	<b>356,018</b>	<b>337,026</b>	<b>280,000</b>	<b>504,500</b>	<b>76,000</b>	<b>76,000</b>	<b>76,000</b>	<b>-72.9%</b>
<b>26 TOTAL REQUIREMENTS</b>	<b>\$ 613,666</b>	<b>\$ 882,025</b>	<b>\$ 930,000</b>	<b>\$ 914,500</b>	<b>\$ 1,176,000</b>	<b>\$ 1,176,000</b>	<b>\$ 1,176,000</b>	<b>26.5%</b>

### Budget Notes:

#### Revenues:

- 5 The System Development Fee projections for Fiscal Year 2021-22 assumes 20 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 2020-21

Initiated an update to the Master Plan, replaced the play structure including rubberized fall protection surfacing at Claggett Creek Park, expanded and resurfaced the north parking lot at Claggett Creek Park, replaced the stairs at Northview Park, installed power, water and gravel pad at the Keizer Rotary amphitheatre for food trucks and performed miscellaneous paving repairs throughout the parks system.

#### Division Goals for FY 2021-22

Complete the Master Plan update, install 2 picnic shelters at the Big Toy, ADA upgrades at Bob Newton Family Park, Level, irrigate and seed lower field at Keizer Rapids Park, add pathway lighting at Bair Park, additional tree work system wide.

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balances:</b>								
3 Unrestricted Beginning Balance	\$ 81,664	\$ 271,288	\$ 348,900	\$ 391,600	\$ 339,200	\$ 339,200	\$ 339,200	-2.8%
4 Developers Tree Reimbursements	1,931	5,812	-	-	-	-	-	
5 Keizer Rotary Amphitheater Fees	6,615	-	-	-	-	-	-	
<b>6 Total Beginning Balances</b>	<b>90,210</b>	<b>277,100</b>	<b>348,900</b>	<b>391,600</b>	<b>339,200</b>	<b>339,200</b>	<b>339,200</b>	<b>-2.8%</b>
<b>7 Revenues:</b>								
<b>8 Licenses &amp; Fees:</b>								
9 Park Services Fees	679,778	680,668	680,000	680,000	680,000	680,000	680,000	0.0%
10 Park Reservation Fees	5,345	3,494	4,500	0	3,500	3,500	3,500	-22.2%
11 Amphitheater Rental Fees	2,760	488	5,000	-	3,500	3,500	3,500	-30.0%
<b>12 Total Licenses &amp; Fees</b>	<b>687,883</b>	<b>684,650</b>	<b>689,500</b>	<b>680,000</b>	<b>687,000</b>	<b>687,000</b>	<b>687,000</b>	<b>-0.4%</b>
<b>13 Intergovernmental:</b>								
14 MAP Boat Ramp Grant	4,700	4,700	4,700	4,700	4,700	4,700	4,700	0.0%
<b>15 Total Intergovernmental</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>	<b>0.0%</b>
<b>16 Miscellaneous:</b>								
17 Park Rental Income	75,892	71,240	77,000	80,000	81,800	81,800	81,800	6.2%
18 Park Donations	33,686	512	-	-	-	-	-	
19 Developers Tree Reimbursements	4,921	13,875	-	36,500	-	-	-	
20 Miscellaneous	-	1,836	-	-	-	-	-	
<b>21 Total Miscellaneous</b>	<b>114,499</b>	<b>87,463</b>	<b>77,000</b>	<b>116,500</b>	<b>81,800</b>	<b>81,800</b>	<b>81,800</b>	<b>6.2%</b>
<b>22 Other Resources:</b>								
<b>23 Transfers In:</b>								
24 Transfer from the General Fund	360,800	360,800	360,800	360,800	360,800	360,800	360,800	0.0%
25 Transfer from the Park Improvement	-	130,000	-	-	-	-	-	
<b>26 Total Other Resources</b>	<b>360,800</b>	<b>490,800</b>	<b>360,800</b>	<b>360,800</b>	<b>360,800</b>	<b>360,800</b>	<b>360,800</b>	<b>0.0%</b>
<b>27 Total Resources</b>	<b>1,258,092</b>	<b>1,544,713</b>	<b>1,480,900</b>	<b>1,553,600</b>	<b>1,473,500</b>	<b>1,473,500</b>	<b>1,473,500</b>	<b>-0.5%</b>

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
28 <b>Expenditures:</b>								
29 <b>Personnel Services:</b>								
30 Municipal Utility Workers	182,591	203,019	214,600	214,600	224,500	224,500	224,500	4.6%
31 GIS	-	4,163	6,000	6,000	6,300	6,300	6,300	5.0%
32 Overtime	872	343	800	800	800	800	800	0.0%
33 Clothing/Phone Stipends	2,770	2,370	2,400	2,400	2,400	2,400	2,400	0.0%
34 Wellness	1,226	1,058	2,000	1,200	2,000	2,000	2,000	0.0%
35 Medicare - Social Security	2,894	3,244	3,400	3,400	3,600	3,600	3,600	5.9%
36 Retirement	35,422	45,426	49,900	49,900	66,300	66,300	66,300	32.9%
37 Insurance Benefits	76,308	88,692	102,200	101,400	108,400	108,400	108,400	6.1%
38 Workers Compensation	2,674	2,301	2,900	2,900	3,900	3,900	3,900	34.5%
39 <b>Total Personnel Services</b>	<b>304,757</b>	<b>350,616</b>	<b>384,200</b>	<b>382,600</b>	<b>418,200</b>	<b>418,200</b>	<b>418,200</b>	<b>8.8%</b>
40 <b>Materials &amp; Services:</b>								
41 Parks Materials & Supplies	36,862	28,363	40,000	40,000	40,000	40,000	40,000	0.0%
42 Meetings, Travel & Training	1,593	946	1,500	1,000	1,500	1,500	1,500	0.0%
43 Public Notices	-	56	400	-	400	400	400	0.0%
44 Contractual Services	62,723	83,847	70,000	116,200	70,000	70,000	70,000	0.0%
45 Temporary Labor	40,251	33,755	65,000	65,000	65,000	65,000	65,000	0.0%
46 Developers Tree Expenses	1,040	895	10,000	1,300	25,000	25,000	25,000	150%
47 Utilities	5,840	5,315	6,500	6,500	6,500	6,500	6,500	0.0%
48 Telephone	1,702	1,919	1,500	1,700	1,700	1,700	1,700	13.3%
49 Gasoline	8,532	6,807	9,000	7,500	7,500	7,500	7,500	-16.7%
50 Diesel	1,398	1,163	1,000	1,000	1,200	1,200	1,200	20.0%
51 Vehicle Maintenance	3,932	488	3,500	3,000	3,500	3,500	3,500	0.0%
52 Equipment Maintenance	8,380	6,059	7,000	8,000	7,000	7,000	7,000	0.0%
53 Boat Ramp Maintenance	2,384	4,225	4,700	4,700	4,700	4,700	4,700	0%
54 Keizer Rotary Amphitheater	3,121	2,703	10,000	1,000	10,000	10,000	10,000	0%
55 Grant Program	9,999	11,466	15,000	15,000	15,000	15,000	15,000	0.0%
56 Park Rental Program Expenses	43,707	8,622	25,000	38,000	25,000	25,000	25,000	0.0%
57 Medical Testing	638	560	-	-	600	600	600	
58 Little League Park Maintenance	5,519	5,333	6,000	6,000	6,000	6,000	6,000	0.0%
59 <b>Total Materials &amp; Services</b>	<b>237,621</b>	<b>202,522</b>	<b>276,100</b>	<b>315,900</b>	<b>290,600</b>	<b>290,600</b>	<b>290,600</b>	<b>5.3%</b>
60 <b>Capital Outlay:</b>								
61 Field Equipment	2,103	3,400	2,000	2,000	3,300	3,300	3,300	65.0%
62 Vehicles	3,098	33,068	-	-	-	-	-	
63 Equipment	15,372	14,570	-	12,900	35,000	35,000	35,000	
64 Capital Improvements	400,641	528,897	500,000	415,000	420,000	420,000	420,000	-16.0%
65 <b>Total Capital Outlay</b>	<b>421,214</b>	<b>579,935</b>	<b>502,000</b>	<b>429,900</b>	<b>458,300</b>	<b>458,300</b>	<b>458,300</b>	<b>-8.7%</b>
66 <b>Total Expenditures</b>	<b>963,592</b>	<b>1,133,073</b>	<b>1,162,300</b>	<b>1,128,400</b>	<b>1,167,100</b>	<b>1,167,100</b>	<b>1,167,100</b>	<b>0.4%</b>
67 <b>Other Requirements:</b>								
68 <b>Contingency:</b>								
69 Operating Contingency	-	-	98,000	-	100,000	100,000	100,000	2.0%
70 <b>Transfers Out:</b>								
71 Park Improvement Fund	-	-	65,000	65,000	65,000	65,000	65,000	0.0%
72 Water Fund	17,400	20,049	25,000	21,000	7,300	7,300	7,300	-70.8%
73 <b>Total Transfers Out</b>	<b>17,400</b>	<b>20,049</b>	<b>90,000</b>	<b>86,000</b>	<b>72,300</b>	<b>72,300</b>	<b>72,300</b>	
74 <b>Fund Balance:</b>								
75 Restricted for Operations	277,100	391,591	130,600	339,200	134,100	134,100	134,100	2.7%
76 <b>Total Fund Balance</b>	<b>277,100</b>	<b>391,591</b>	<b>130,600</b>	<b>339,200</b>	<b>134,100</b>	<b>134,100</b>	<b>134,100</b>	<b>2.7%</b>
77 <b>Total Requirements</b>	<b>\$ 1,258,092</b>	<b>\$1,544,713</b>	<b>\$ 1,480,900</b>	<b>\$ 1,553,600</b>	<b>\$ 1,473,500</b>	<b>\$ 1,473,500</b>	<b>\$ 1,473,500</b>	<b>5.4%</b>

**Budget Notes:****Resources:**

- 9 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 FY21-22 budget is 3.3% of budgeted revenues.

**Personnel Services:**

- 29 The Budget provides a 2.0% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement. The City is currently in negotiations with the Local 737 as the applicable labor agreement expires June 30, 2021 therefore actual wage ranges for fiscal year 2021-22 are not known.  
For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

**Materials & Services:**

- 54 Upon completion of the concert series and submittal of documentation, \$2,000 will be paid to the operator as a general sponsorship/stipend in support of the amphitheater concert series.
- 58 Little League Park Maintenance includes porta potties, fertilization and weed control, restroom supplies and equipment maintenance (mowers).

**Capital Outlay:**

- 64 Complete the Master Plan update, install 2 picnic shelters at the Big Toy, ADA upgrades at Bob Newton Family Park, Level, irrigate and seed lower field at Keizer Rapids Park, add pathway lighting at Bair Park, additional tree work system wide.

## 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.

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>RESOURCES:</b>								
<b>Beginning Balance:</b>	<b>\$ 509,980</b>	<b>\$ 797,901</b>	<b>\$ 808,400</b>	<b>\$ 853,600</b>	<b>\$ 968,300</b>	<b>\$ 968,300</b>	<b>\$ 968,300</b>	<b>19.8%</b>
<b>Revenues:</b>								
<b>Licenses &amp; Fees:</b>								
System Development Fees	53,520	104,659	34,000	24,000	39,400	39,400	39,400	15.9%
<b>Intergovernmental:</b>								
Grants	434,140	-	-	-	-	-	-	
<b>Miscellaneous:</b>								
Interest	6,067	10,177	10,000	10,000	10,000	10,000	10,000	0.0%
Donations	9,192	-	-	-	-	-	-	
<b>Total Miscellaneous</b>	<b>15,259</b>	<b>10,177</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>502,919</b>	<b>114,836</b>	<b>44,000</b>	<b>34,000</b>	<b>49,400</b>	<b>49,400</b>	<b>49,400</b>	<b>12.3%</b>
<b>Transfers In:</b>								
General Fund	100,000	100,000	15,700	15,700	-	-	-	
Park Services Fund	-	-	65,000	65,000	65,000	65,000	65,000	
<b>Total Transfers In</b>	<b>100,000</b>	<b>100,000</b>	<b>80,700</b>	<b>80,700</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>-19.5%</b>
<b>TOTAL RESOURCES</b>	<b>1,112,899</b>	<b>1,012,737</b>	<b>933,100</b>	<b>968,300</b>	<b>1,082,700</b>	<b>1,082,700</b>	<b>1,082,700</b>	<b>16.0%</b>
<b>REQUIREMENTS:</b>								
<b>Expenditures:</b>								
<b>Capital Outlay:</b>								
Grant Expenditures	69,367	-	-	-	-	-	-	
Improvements	245,631	29,128	-	-	25,000	25,000	25,000	
Unanticipated Expenses	-	-	500,000	-	500,000	500,000	500,000	0.0%
<b>Total Capital Outlay</b>	<b>314,998</b>	<b>29,128</b>	<b>500,000</b>	<b>-</b>	<b>525,000</b>	<b>525,000</b>	<b>525,000</b>	<b>5.0%</b>
<b>Transfers Out:</b>								
General Fund	-	130,000	-	-	-	-	-	
<b>Fund Balance:</b>								
Restricted for Improvements	797,901	853,609	433,100	968,300	557,700	557,700	557,700	28.8%
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,112,899</b>	<b>\$ 1,012,737</b>	<b>\$ 933,100</b>	<b>\$ 968,300</b>	<b>\$ 1,082,700</b>	<b>\$ 1,082,700</b>	<b>\$ 1,082,700</b>	<b>16.0%</b>

### Budget Notes:

#### Revenues:

5 The System Development Fee projections for FY21-22 assumes 20 new single family homes during the year.

#### Expenditures:

21 Irrigation and seeding of lower field at Keizer Rapids Park and 2 picnic shelters at the Big Toy.  
22

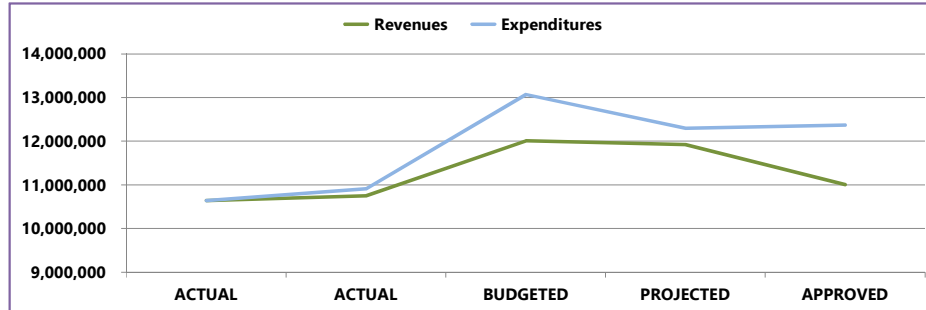


# General Fund Summary

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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
2 <b>Beginning Balances</b>	\$ 2,331,172	\$ 2,469,016	\$ 2,275,100	\$ 2,505,200	\$ 2,601,300	\$ 2,601,300	\$ 2,601,300	14.3%
3 <b>Revenues:</b>								
4 Taxes & Assessments	5,841,664	5,932,101	6,037,000	6,069,000	6,163,600	6,163,600	6,163,600	2.1%
5 Licenses & Fees	2,897,097	2,891,190	2,923,400	2,882,300	2,930,100	2,930,100	2,930,100	0.2%
6 Intergovernmental	1,248,820	1,341,493	2,446,700	2,450,200	1,390,700	1,390,700	1,390,700	-43.2%
7 Fines & Forfeitures	472,632	444,041	464,000	400,500	402,700	402,700	402,700	-13.2%
8 Charges for Services	150	2,370	5,000	3,000	5,000	5,000	5,000	0.0%
9 Miscellaneous	181,591	140,783	133,000	119,400	114,000	114,000	114,000	-14.3%
10 <b>Total Revenues</b>	<b>10,641,954</b>	<b>10,751,978</b>	<b>12,009,100</b>	<b>11,924,400</b>	<b>11,006,100</b>	<b>11,006,100</b>	<b>11,006,100</b>	<b>-8.4%</b>
11 <b>Other Resources:</b>								
12 Transfers In	597,000	652,000	841,200	841,200	797,500	797,500	797,500	-5.2%
13 <b>Total Other Resources:</b>	597,000	652,000	841,200	841,200	797,500	797,500	797,500	-5.2%
14 <b>TOTAL RESOURCES</b>	<b>13,570,126</b>	<b>13,872,994</b>	<b>15,125,400</b>	<b>15,270,800</b>	<b>14,404,900</b>	<b>14,404,900</b>	<b>14,404,900</b>	<b>-4.8%</b>
15 <b>REQUIREMENTS:</b>								
16 <b>Expenditures:</b>								
17 Administration	2,116,035	2,258,143	3,496,800	3,428,800	2,670,000	2,670,000	2,670,000	-23.6%
18 Planning	563,072	682,664	720,800	512,700	528,000	528,000	528,000	-26.7%
19 Municipal Court	214,420	203,453	221,100	211,500	227,600	227,600	227,600	2.9%
20 Police	7,497,955	7,609,631	8,631,100	8,140,000	8,945,400	8,945,400	8,945,400	3.6%
21 Revenue Sharing	248,828	153,111	-	-	-	-	-	-
22 <b>Total Expenditures</b>	<b>10,640,310</b>	<b>10,907,002</b>	<b>13,069,800</b>	<b>12,293,000</b>	<b>12,371,000</b>	<b>12,371,000</b>	<b>12,371,000</b>	<b>-5.3%</b>
23 <b>Other Requirements:</b>								
24 Transfers Out	460,800	460,800	376,500	376,500	390,800	390,800	390,800	3.8%
25 Contingency	-	-	50,000	-	50,000	50,000	50,000	0.0%
26 <b>Total Other Requirements</b>	460,800	460,800	426,500	376,500	440,800	440,800	440,800	3.4%
27 <b>Fund Balance:</b>								
28 Committed	-	-	-	-	-	-	-	-
29 Unassigned	2,469,016	2,505,192	1,629,100	2,601,300	1,593,100	1,593,100	1,593,100	-2.2%
30 <b>Total Fund Balance</b>	<b>2,469,016</b>	<b>2,505,192</b>	<b>1,629,100</b>	<b>2,601,300</b>	<b>1,593,100</b>	<b>1,593,100</b>	<b>1,593,100</b>	<b>-2.2%</b>
31 <b>TOTAL REQUIREMENTS</b>	<b>\$ 13,570,126</b>	<b>\$ 13,872,994</b>	<b>\$ 15,125,400</b>	<b>\$ 15,270,800</b>	<b>\$ 14,404,900</b>	<b>\$ 14,404,900</b>	<b>\$ 14,404,900</b>	<b>-4.8%</b>

Ending Fund Balance As a Percentage of Revenue  
Cost savings required to meet 15%

13.6%

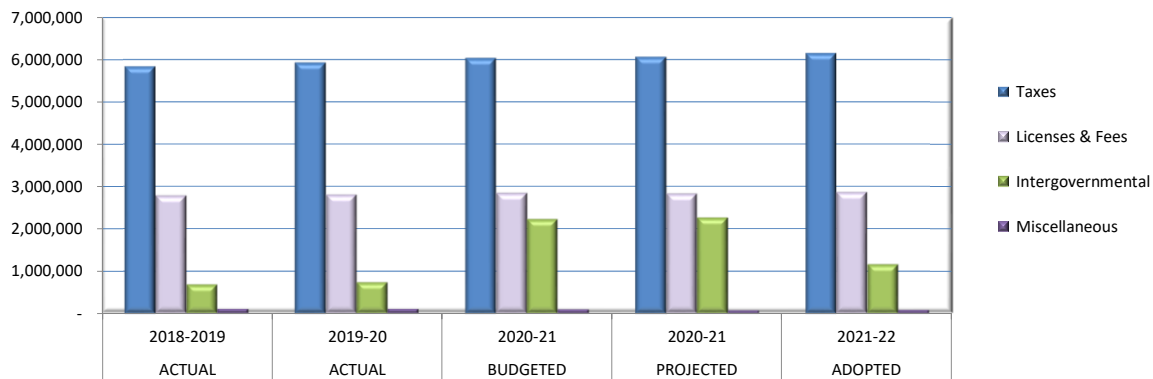
21.8%

14.5%  
\$57,800

14.5%

14.5%

## General Fund Non-Departmental Resources



	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balances</b>	<b>\$ 2,225,647</b>	<b>\$ 2,363,346</b>	<b>\$ 2,148,900</b>	<b>\$ 2,399,600</b>	<b>\$ 2,510,900</b>	<b>\$ 2,510,900</b>	<b>\$ 2,510,900</b>	<b>16.8%</b>
<b>3 Taxes:</b>								
4 Current Taxes	5,403,540	5,557,161	5,707,000	5,724,000	5,895,600	5,895,600	5,895,600	3.3%
5 Prior Year Taxes	200,826	98,251	100,000	100,000	100,000	100,000	100,000	0.0%
6 Sales Taxes	237,298	276,689	230,000	245,000	168,000	168,000	168,000	-27.0%
<b>6 Total Taxes</b>	<b>5,841,664</b>	<b>5,932,101</b>	<b>6,037,000</b>	<b>6,069,000</b>	<b>6,163,600</b>	<b>6,163,600</b>	<b>6,163,600</b>	<b>2.1%</b>
<b>7 Licenses &amp; Fees:</b>								
8 Electric Franchise	1,115,632	1,105,286	1,120,000	1,104,000	1,120,000	1,120,000	1,120,000	0.0%
9 Natural Gas Franchise	322,336	319,456	334,000	327,800	334,000	334,000	334,000	0.0%
10 Telephone Franchise	34,391	32,771	33,000	32,000	32,000	32,000	32,000	-3.0%
11 Cable Television Franchise	452,220	444,228	447,500	452,900	447,500	447,500	447,500	0.0%
12 Sanitation Franchise	277,905	306,656	290,000	307,000	315,000	315,000	315,000	8.6%
13 Water Sales Assessments	166,658	168,840	173,300	173,300	180,200	180,200	180,200	4.0%
14 Sewer License Fee	316,583	327,528	338,500	338,500	345,300	345,300	345,300	2.0%
15 Stormwater Franchise	73,966	80,156	79,100	79,000	79,100	79,100	79,100	0.0%
16 Other Franchise	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0.0%
17 Liquor Licenses	2,655	2,710	3,000	2,800	3,000	3,000	3,000	0.0%
18 Lien Search Fee	23,230	23,604	30,000	13,000	15,000	15,000	15,000	-50.0%
<b>19 Total Licenses &amp; Fees</b>	<b>2,789,576</b>	<b>2,815,235</b>	<b>2,852,400</b>	<b>2,834,300</b>	<b>2,875,100</b>	<b>2,875,100</b>	<b>2,875,100</b>	<b>0.8%</b>
<b>20 Intergovernmental:</b>								
21 Cigarette Tax	44,186	42,114	39,700	40,400	39,700	39,700	39,700	0.0%
22 Liquor Tax	640,484	684,224	676,000	715,600	715,000	715,000	715,000	5.8%
23 State Revenue Sharing	-	-	383,400	397,000	397,000	397,000	397,000	3.5%
24 Grants - State	-	-	1,130,000	1,100,000	-	-	-	-
25 Grants - County	-	15,000	-	15,000	15,000	15,000	15,000	-
<b>26 Total Intergovernmental</b>	<b>684,670</b>	<b>741,338</b>	<b>2,229,100</b>	<b>2,268,000</b>	<b>1,166,700</b>	<b>1,166,700</b>	<b>1,166,700</b>	<b>-47.7%</b>
<b>27 Miscellaneous:</b>								
28 Stadium Rent	48,888	42,406	54,000	35,000	35,000	35,000	35,000	-35.2%
29 Interest	40,622	37,590	20,000	20,000	20,000	20,000	20,000	0.0%
30 Rental Property Income	100	200	100	-	100	100	100	0.0%
31 Cell Tower Rent	11,013	11,232	11,000	11,200	11,500	11,500	11,500	4.5%
32 Art Walk Revenue	1,200	1,200	3,200	2,000	3,200	3,200	3,200	0.0%
33 Parks SDC Admin Fee	4,735	10,606	5,000	3,000	5,000	5,000	5,000	0.0%
34 Miscellaneous Revenue	2,534	9,128	2,000	2,500	2,000	2,000	2,000	0.0%
<b>35 Total Miscellaneous</b>	<b>109,092</b>	<b>112,362</b>	<b>95,300</b>	<b>73,700</b>	<b>76,800</b>	<b>76,800</b>	<b>76,800</b>	<b>-19.4%</b>

## General Fund

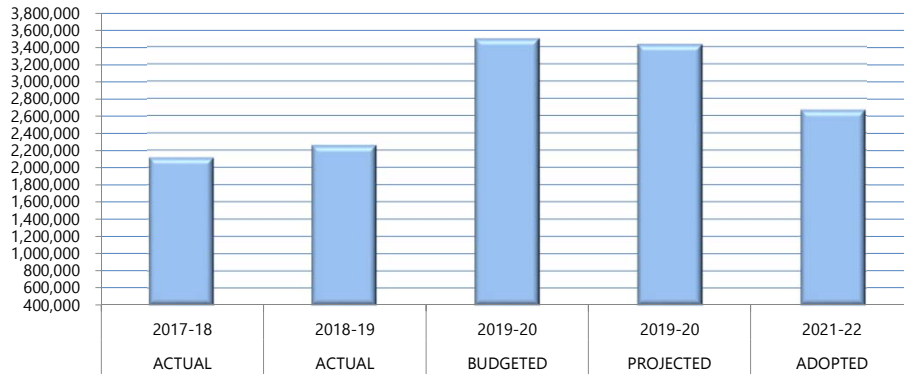
### Non-Departmental Resources

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
36 <b>Transfers In:</b>								
37     From Police Services Fund	597,000	652,000	693,000	693,000	797,500	797,500	797,500	15.1%
38     From Transportation Imprc	-	-	148,200	148,200	-	-	-	-100.0%
39 <b>Total Transfers In</b>	<b>597,000</b>	<b>652,000</b>	<b>841,200</b>	<b>841,200</b>	<b>797,500</b>	<b>797,500</b>	<b>797,500</b>	<b>-5.2%</b>
40 <b>TOTAL RESOURCES</b>	<b>\$ 12,247,649</b>	<b>\$ 12,616,382</b>	<b>\$ 14,203,900</b>	<b>\$14,485,800</b>	<b>\$ 13,590,600</b>	<b>\$13,590,600</b>	<b>\$13,590,600</b>	<b>-4.3%</b>

#### Budget Notes:

- 4     Property Tax Revenues are expected to increase 3% primarily from increased taxable assessed value.
- 8     Electric utilities are not anticipating a revenue increase during FY2021-22 as such the franchise fee is expected to be consistent with FY2020-21.
- 9     NW Natural Gas anticipates revenues to be consistent with the prior year.
- 10    Telephone franchise revenues continue to decline as more users switch from landlines to cellular phones which are not subject to franchise tax. FY2021-22 revenue projections are based on a 3.0% reduction over FY2020-21 projected revenues, consistent with the current downward trend.
- 11    Comcast franchise revenue has been decreasing the last several years as customers are dropping cable in favor of other streaming media sources.
- 12    Sanitation revenues were adjusted during FY2020-21, no additional changes are anticipated that would impact FY2021-22.
- 13-15 City Utility assessments and fees are expected to increase commensurate with the rate increases anticipated in FY2021-22.
- 21    The League of Oregon Cities reports that the State projects a decline in Cigarette Tax revenues and an increase in Liquor Tax revenues.
- 22

## General Fund Non-Departmental Requirements



	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 TOTAL REQUIREMENTS:</b>								
<b>2 Expenditures:</b>								
<b>3 Materials &amp; Services:</b>								
4 Public Notices	\$ 1,314	\$ 1,277	\$ 1,400	\$ 2,000	\$ 1,400	\$ 1,400	\$ 1,400	0.0%
5 Art Walk Artists' Stipends	1,200	1,200	3,200	2,000	3,200	3,200	3,200	0.0%
6 Public Art Commission	1,007	373	3,000	1,000	1,500	1,500	1,500	-50.0%
7 Civic Center Art	80	145	500	100	500	500	500	0.0%
8 Points of Interest Commission	-	-	-	500	500	500	500	0.0%
9 Legal Services	1,058	2,753	10,000	10,000	10,000	10,000	10,000	0.0%
10 Administrative Services Charges	1,840,317	1,915,967	2,059,900	2,025,400	2,360,300	2,360,300	2,360,300	14.6%
11 Contractual Services	18,343	44,202	35,000	35,000	35,000	35,000	35,000	0.0%
12 Insurance	-	361	500	500	500	500	500	0.0%
13 Keizer Chamber Support	2,999	-	-	-	-	-	-	0.0%
14 Holiday Lights	1,963	831	2,000	1,000	2,000	2,000	2,000	0.0%
15 CARES Act Grant	-	-	1,130,000	1,100,000	-	-	-	-100.0%
16 Community Prosperity Grant	-	45,000	-	-	-	-	-	0.0%
17 Off-Site Property Maintenance	4,365	8,715	7,500	7,500	8,000	8,000	8,000	6.7%
18 Neighborhood Associations	808	1,164	1,500	1,500	1,500	1,500	1,500	0.0%
19 SK Schools Tax Payment	209,000	209,000	209,000	209,000	207,300	207,300	207,300	-0.8%
20 Volunteer Recognition	281	155	300	300	300	300	300	0.0%
21 Keizer United	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0.0%
22 Keizer Heritage Center	20,000	20,000	20,000	20,000	20,000	20,000	20,000	0.0%
23 After School Programs	6,000	-	-	-	-	-	-	0.0%
24 Mid-Willamette Homeless Initiative	5,000	5,000	10,000	10,000	15,000	15,000	15,000	50.0%
25 Emergency Management	300	-	1,000	1,000	1,000	1,000	1,000	0.0%
<b>26 Total Materials &amp; Services</b>	<b>2,116,035</b>	<b>2,258,143</b>	<b>3,496,800</b>	<b>3,428,800</b>	<b>2,670,000</b>	<b>2,670,000</b>	<b>2,670,000</b>	<b>-23.6%</b>
<b>30 Total Expenditures</b>	<b>2,116,035</b>	<b>2,258,143</b>	<b>3,496,800</b>	<b>3,428,800</b>	<b>2,670,000</b>	<b>2,670,000</b>	<b>2,670,000</b>	<b>-23.6%</b>
<b>31 Other Requirements:</b>								
<b>32 Contingencies:</b>								
33 General Contingency	-	-	50,000	-	50,000	50,000	50,000	0.0%
<b>34 Transfers Out:</b>								
35 Park Improvement Fund	100,000	100,000	15,700	15,700	-	-	-	-100.0%
36 Park Services Fund	360,800	360,800	360,800	360,800	360,800	360,800	360,800	0.0%
37 Transportation Improvement Fund	-	-	-	-	30,000	30,000	30,000	0.0%
<b>38 Total Transfers Out</b>	<b>460,800</b>	<b>460,800</b>	<b>376,500</b>	<b>376,500</b>	<b>390,800</b>	<b>390,800</b>	<b>390,800</b>	<b>3.8%</b>
<b>39 TOTAL REQUIREMENTS</b>	<b>\$2,576,835</b>	<b>\$2,718,943</b>	<b>\$3,923,300</b>	<b>\$ 3,805,300</b>	<b>\$ 3,110,800</b>	<b>\$ 3,110,800</b>	<b>\$ 3,110,800</b>	<b>-20.7%</b>

## General Fund Non-Departmental Requirements

### Summary of Administrative Service Fund Charges

	ACTUAL 2015-16	ACTUAL 2016-17	BUDGETED 2017-18	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 213,421	\$ 203,931	\$ 254,300	\$ 191,500	\$ 272,500	\$ 272,500	\$ 272,500	7.2%
City Manager	177,774	186,628	190,000	270,200	240,900	240,900	240,900	26.8%
Information Systems	346,220	410,705	447,300	445,500	473,800	473,800	473,800	5.9%
Attorney's Office	236,739	249,937	270,400	268,400	300,400	300,400	300,400	11.1%
City Recorder	171,321	182,525	197,100	194,400	215,000	215,000	215,000	9.1%
Human Resources	220,925	233,312	239,700	248,100	267,300	267,300	267,300	11.5%
Finance	177,452	186,336	213,500	193,700	237,000	237,000	237,000	11.0%
Facility Maintenance	273,641	238,971	222,700	188,800	327,200	327,200	327,200	46.9%
Public Works	22,824	23,620	24,900	24,800	26,200	26,200	26,200	5.2%
Administrative Services Charges	\$ 1,840,317	\$ 1,915,965	\$ 2,059,900	\$ 2,025,400	\$ 2,360,300	\$ 2,360,300	\$ 2,360,300	14.6%

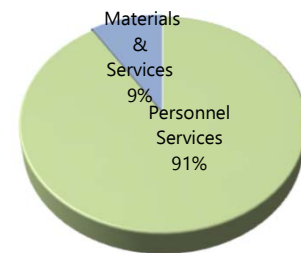
#### Budget Notes:

- 9 Legal Services include outside legal assistance on City matters specific to General Fund related activities (excluding Bond Counsel and Labor Attorney costs).
- 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, credit card processing fees and costs associated with completing an American's with Disabilities Act (ADA) compliance plan.
- 19 The City's outstanding debt to the Salem-Keizer School District related to amending the Urban Renewal District is \$207,205, interest exempt, due in fiscal year 2021-22.
- 21 Payment to Keizer United is subject to approval by the City of Keizer City Council upon review of a plan for expenditures.
- 35 The General Fund owes the Park Improvement Fund \$15,700 for funds borrowed during fiscal year 2017-18 to pay for the police radio system upgrade.
- 36 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 3.3%.
- 37 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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>Revenues:</b>								
<b>Licenses &amp; Fees:</b>								
Sign Permits	\$ 3,041	\$ 4,050	\$ 5,000	\$ 3,000	\$ 4,000	\$ 4,000	\$ 4,000	-20.0%
Land Use Application Fees	26,635	26,926	25,000	20,000	20,000	20,000	20,000	-20.0%
Building Fees - Zoning	43,792	24,737	20,000	12,000	15,000	15,000	15,000	-25.0%
Permit Administrative Fee	26,053	15,742	13,000	7,000	10,000	10,000	10,000	-23.1%
Facility Fee	8,000	4,500	8,000	6,000	6,000	6,000	6,000	-25.0%
<b>Total Licenses &amp; Fees</b>	<b>107,521</b>	<b>75,955</b>	<b>71,000</b>	<b>48,000</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	<b>-22.5%</b>
<b>Intergovernmental:</b>								
Planning Grants - State	-	-	-	99,200	-	-	-	-
<b>Total Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Charges for Services:</b>								
Nuisance Abatement	150	2,370	5,000	3,000	5,000	5,000	5,000	0.0%
<b>Total Revenues</b>	<b>107,671</b>	<b>78,325</b>	<b>76,000</b>	<b>51,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>-21.1%</b>
<b>Expenditures:</b>								
<b>Personnel Services:</b>								
Community Development Director	113,371	129,662	119,200	-	-	-	-	-100.0%
Planning Director	-	-	-	50,000	96,300	96,300	96,300	
Code Compliance Officer	46,074	49,012	51,400	51,400	54,000	54,000	54,000	5.1%
Planning Staff	195,378	208,193	213,300	163,300	131,900	131,900	131,900	-38.2%
GIS	2,175	609	3,500	3,500	3,500	3,500	3,500	0.0%
Overtime	-	-	1,000	1,000	1,000	1,000	1,000	0.0%
Cell Phone Stipend	2,421	2,356	2,500	1,700	1,700	1,700	1,700	-32.0%
Wellness	688	516	2,400	1,400	2,000	2,000	2,000	-16.7%
Medicare	5,525	5,994	6,000	5,000	5,500	5,500	5,500	-8.3%
Retirement	86,003	104,697	105,000	67,000	83,900	83,900	83,900	-20.1%
Insurance Benefits	102,250	101,965	117,600	105,200	99,400	99,400	99,400	-15.5%
Workers Compensation	1,325	1,267	1,500	1,500	1,200	1,200	1,200	-20.0%
<b>Total Personnel Services</b>	<b>555,210</b>	<b>604,271</b>	<b>623,400</b>	<b>451,000</b>	<b>480,400</b>	<b>480,400</b>	<b>480,400</b>	<b>-22.9%</b>

## General Fund Planning

	ACTUAL	ACTUAL	APPROVED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2018-2019	2019-20	2017-18	2020-21	2021-22	2021-22	2021-22	PRIOR BUDGET
30 <b>Materials &amp; Services:</b>								
31 Mapping Supplies & Services	12	-	300	-	300	300	300	0.0%
32 Uniforms	358	497	500	500	500	500	500	0.0%
33 Postage & Printing	151	-	3,000	1,000	3,000	3,000	3,000	0.0%
34 Meetings, Travel & Training	1,859	722	7,200	1,000	7,200	7,200	7,200	0.0%
35 Public Notices	1,614	1,858	2,500	2,000	2,500	2,500	2,500	0.0%
36 Hearings Officer	210	790	3,000	1,000	3,000	3,000	3,000	0.0%
37 Telephone	420	480	500	500	500	500	500	0.0%
38 Auto Insurance	1,101	1,101	1,200	1,200	1,400	1,400	1,400	16.7%
39 Gasoline	750	773	1,200	1,000	1,200	1,200	1,200	0.0%
40 Vehicle Maintenance	429	637	2,500	2,000	2,500	2,500	2,500	0.0%
41 Nuisance Abatement	958	4,991	5,000	5,000	5,000	5,000	5,000	0.0%
42 Operating Equipment	-	275	500	500	500	500	500	0.0%
43 Grant Expenditures	-	66,269	70,000	46,000	20,000	20,000	20,000	-71.4%
44 <b>Total Materials &amp; Services</b>	<b>7,862</b>	<b>78,393</b>	<b>97,400</b>	<b>61,700</b>	<b>47,600</b>	<b>47,600</b>	<b>47,600</b>	<b>-51.1%</b>
45 <b>Total Expenditures</b>	<b>\$ 563,072</b>	<b>\$ 682,664</b>	<b>\$ 720,800</b>	<b>\$ 512,700</b>	<b>\$ 528,000</b>	<b>\$ 528,000</b>	<b>\$ 528,000</b>	<b>-26.7%</b>

### 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.

#### Expenditures:

##### Personnel Services:

16 The Budget provides a 2.0% 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:

33 Postage & Printing costs provide for a mass mailing should legal mandates require one in FY21-22.

34 Meetings, Travel & Training includes \$5,000 for a national conference and \$1,600 for memberships plus \$600 for the Code Compliance  
training and memberships.

43 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
	2018-2019	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22	PRIOR BUDGET
1 <b>Revenues:</b>								
2 <b>Fines &amp; Forfeits:</b>								
3 Municipal Court Fines	\$ 265,243	\$ 253,027	\$ 286,000	\$ 217,700	\$ 217,700	\$ 217,700	\$ 217,700	-23.9%
4 Past Due Collections	177,658	187,983	175,000	180,000	180,000	180,000	180,000	2.9%
5 Peer Court Fees	1,825	2,355	3,000	800	3,000	3,000	3,000	0.0%
6 <b>Total Fines &amp; Forfeits</b>	<b>444,726</b>	<b>443,366</b>	<b>464,000</b>	<b>398,500</b>	<b>400,700</b>	<b>400,700</b>	<b>400,700</b>	<b>-13.6%</b>
7 <b>Miscellaneous:</b>								
8 Peer Court Donations	13,570	-	11,200	16,500	11,200	11,200	11,200	
9 <b>Total Miscellaneous</b>	<b>13,570</b>	<b>-</b>	<b>11,200</b>	<b>16,500</b>	<b>11,200</b>	<b>11,200</b>	<b>11,200</b>	<b>0.0%</b>
10 <b>Total Revenues</b>	<b>458,296</b>	<b>443,366</b>	<b>475,200</b>	<b>415,000</b>	<b>411,900</b>	<b>411,900</b>	<b>411,900</b>	<b>-13.3%</b>
11 <b>Expenditures:</b>								
12 <b>Personnel Services:</b>								
13 Court Clerks	51,646	53,385	54,400	54,400	55,500	55,500	55,500	2.0%
14 Overtime	828	258	1,000	1,000	1,000	1,000	1,000	0.0%
15 Wellness	253	331	500	500	500	500	500	0.0%
16 Medicare	808	830	900	900	900	900	900	0.0%
17 Retirement	10,140	11,621	11,800	11,800	15,200	15,200	15,200	28.8%
18 Insurance Benefits	20,450	22,196	25,500	24,600	26,100	26,100	26,100	2.4%
19 Workers Compensation	213	189	300	300	200	200	200	-33.3%
20 <b>Total Personnel Services</b>	<b>84,338</b>	<b>88,810</b>	<b>94,400</b>	<b>93,500</b>	<b>99,400</b>	<b>99,400</b>	<b>99,400</b>	<b>5.3%</b>
21 <b>Materials &amp; Services:</b>								
22 Materials & Supplies	580	183	500	500	500	500	500	0.0%
23 Meetings, Travel & Training	-	-	1,000	-	1,000	1,000	1,000	0.0%
24 Judge's Services	16,754	12,741	17,500	17,000	18,500	18,500	18,500	5.7%
25 Other Contractual Services	9,837	8,615	10,500	10,500	11,000	11,000	11,000	4.8%
26 Peer Court	25,047	25,235	25,000	25,000	25,000	25,000	25,000	0.0%
27 Interagency Assessments	77,864	67,868	72,200	65,000	72,200	72,200	72,200	0.0%
28 <b>Total Materials &amp; Services</b>	<b>130,082</b>	<b>114,643</b>	<b>126,700</b>	<b>118,000</b>	<b>128,200</b>	<b>128,200</b>	<b>128,200</b>	<b>1.2%</b>
29 <b>Total Expenditures</b>	<b>\$214,420</b>	<b>\$203,453</b>	<b>\$221,100</b>	<b>\$211,500</b>	<b>\$227,600</b>	<b>\$227,600</b>	<b>\$227,600</b>	<b>2.9%</b>

#### Budget Notes:

- 3 Municipal Court Fines are expected to increase as the result of additional traffic safety officers however until the impact is known
- Expenditures:**
- Personnel Services:**
- 12 The Budget provides a 2.0% 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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>RESOURCES:</b>								
<b>Beginning Balances:</b>								
1 K-9 Donations	\$ 25,786	\$ 25,931	\$ 24,800	\$ 25,900	\$ 20,100	\$ 20,100	\$ 20,100	-19.0%
2 Civil/Criminal Forfeitures	79,739	79,739	101,400	79,700	70,300	70,300	70,300	-30.7%
3 <b>Total Beginning Balances</b>	<b>105,525</b>	<b>105,670</b>	<b>126,200</b>	<b>105,600</b>	<b>90,400</b>	<b>90,400</b>	<b>90,400</b>	<b>-28.4%</b>
<b>Revenues:</b>								
<b>Intergovernmental:</b>								
6 Special Duty Officers	1,908	3,671	3,000	1,500	3,000	3,000	3,000	0.0%
7 School Resource Contract	180,597	191,088	192,100	59,000	198,500	198,500	198,500	3.3%
8 Overtime Grants	17,007	6,644	15,000	15,000	15,000	15,000	15,000	0.0%
9 Police Capital Grants	-	-	7,500	7,500	7,500	7,500	7,500	0.0%
9 <b>Total Intergovernmental</b>	<b>199,512</b>	<b>201,403</b>	<b>217,600</b>	<b>83,000</b>	<b>224,000</b>	<b>224,000</b>	<b>224,000</b>	<b>2.9%</b>
<b>Fines &amp; Forfeits:</b>								
11 Police Impound Fees	2,175	675	-	2,000	2,000	2,000	2,000	
12 Civil/Criminal Forfeitures	25,731	-	-	-	-	-	-	
13 <b>Total Fines &amp; Forfeits</b>	<b>27,906</b>	<b>675</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	
<b>Miscellaneous:</b>								
15 Police Testing Reimbursements	555	540	-	-	600	600	600	
16 Cadet Donations	504	-	-	-	-	-	-	
17 Reserve Officer Donations	250	350	-	-	300	300	300	
18 Police Donations - Blast Camp	3,936	100	1,500	1,500	-	-	-	-100.0%
19 Police Donations	8	7,278	-	-	-	-	-	
20 K-9 Donations	145	30	-	100	100	100	100	
21 Event Overtime Reimbursements	-	-	-	-	-	-	-	
22 Surplus Property Proceeds	2,079	858	5,000	7,600	5,000	5,000	5,000	0.0%
23 Miscellaneous	51,452	19,265	20,000	20,000	20,000	20,000	20,000	0.0%
24 <b>Total Miscellaneous</b>	<b>58,929</b>	<b>28,421</b>	<b>26,500</b>	<b>29,200</b>	<b>26,000</b>	<b>26,000</b>	<b>26,000</b>	<b>-1.9%</b>
<b>Other Resources:</b>								
26 From Police Services Fund	597,000	652,000	693,000	693,000	797,500	<b>797,500</b>	<b>797,500</b>	15.1%
27 From General Fund	6,509,083	6,621,462	7,567,800	7,227,200	7,805,500	<b>7,805,500</b>	<b>7,805,500</b>	3.1%
28 <b>Total Other Resources</b>	<b>7,218,688</b>	<b>7,322,036</b>	<b>8,312,300</b>	<b>7,977,100</b>	<b>8,654,100</b>	<b>8,654,100</b>	<b>8,654,100</b>	<b>4.1%</b>
29 <b>TOTAL RESOURCES</b>	<b>7,610,560</b>	<b>7,658,205</b>	<b>8,682,600</b>	<b>8,196,900</b>	<b>8,996,500</b>	<b>8,996,500</b>	<b>8,996,500</b>	<b>3.6%</b>
<b>Expenditures:</b>								
<b>Personnel Services:</b>								
31 Chief of Police	139,628	148,520	151,100	151,100	154,100	154,100	154,100	2.0%
32 Deputy Chief	138,610	-	-	-	-	-	-	
33 Lieutenants	322,782	427,912	449,800	449,800	472,600	472,600	472,600	5.1%
34 Sergeants	594,384	613,730	611,200	523,400	610,100	610,100	610,100	-0.2%
35 Police Officers	2,283,491	2,291,855	2,465,600	2,374,000	2,555,200	2,555,200	2,555,200	3.6%
36 Community Service Officer	25,976	10,373	-	-	-	-	-	
37 Administrative Support	417,205	432,996	506,500	476,000	518,900	518,900	518,900	2.4%
38 Temporary Employees	16,118	15,763	-	-	-	-	-	
39 Overtime	174,108	161,604	197,300	160,000	198,000	198,000	198,000	0.4%
40 Overtime - Grant Programs	14,138	7,736	12,000	12,000	12,000	12,000	12,000	0.0%
41 Overtime - Community Events	13,186	16,078	9,200	9,200	9,500	9,500	9,500	3.3%
42 On Call Duty Pay	18,200	18,340	18,200	18,200	18,200	18,200	18,200	0.0%
43 Clothing, Cell Phone Stipends	44,750	44,175	45,400	45,400	45,400	45,400	45,400	0.0%
44 Wellness	11,724	15,282	25,000	16,000	25,000	25,000	25,000	0.0%
45 Medicare SSI	65,713	69,182	68,500	68,500	69,500	69,500	69,500	1.5%
46 Retirement & VEBA	1,127,289	1,214,469	1,335,800	1,241,600	1,573,900	1,573,900	1,573,900	17.8%
47 Insurance Benefits	1,138,986	1,132,430	1,287,200	1,215,100	1,354,100	1,354,100	1,354,100	5.2%
48 Workers Compensation	21,166	97,838	60,000	60,000	60,000	60,000	60,000	0.0%
50 <b>Total Personnel Services</b>	<b>6,567,454</b>	<b>6,718,283</b>	<b>7,242,800</b>	<b>6,820,300</b>	<b>7,676,500</b>	<b>7,676,500</b>	<b>7,676,500</b>	<b>6.0%</b>

## General Fund

# Police Operations

	ACTUAL	ACTUAL	APPROVED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2018-2019	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22	PRIOR BUDGET
51 <b>Materials &amp; Services:</b>								
52 Cadet Program	3,089	5,150	5,500	3,500	8,000	8,000	8,000	45.5%
53 Reserve Officer Program	13,382	5,886	20,000	20,000	20,000	20,000	20,000	0.0%
54 K-9 Donation Expense	-	-	5,800	5,800	5,800	5,800	5,800	0.0%
55 Clothing & Duty Gear	31,701	34,920	35,000	35,000	35,000	35,000	35,000	0.0%
56 Civil/Criminal Forfeiture Expense	3,204	-	5,000	9,400	5,000	5,000	5,000	0.0%
57 K-9 Program	6,495	7,051	6,000	6,000	6,000	6,000	6,000	0.0%
58 Association Memberships	2,072	2,105	4,500	4,500	4,500	4,500	4,500	0.0%
59 Meetings, Travel & Training	34,823	28,183	35,000	20,000	35,000	35,000	35,000	0.0%
60 Tuition Reimbursement	-	-	1,000	1,000	2,000	2,000	2,000	100.0%
61 Public Notices	81	175	500	500	500	500	500	0.0%
62 Labor Attorney	53,202	1,638	35,000	10,000	20,000	20,000	20,000	-42.9%
63 Contractual Services	15,858	5,190	9,000	9,000	16,000	16,000	16,000	77.8%
64 Telephone/Internet Service	14,905	23,175	20,000	25,000	25,000	25,000	25,000	25.0%
65 Auto Insurance	20,183	22,021	25,700	23,500	28,300	28,300	28,300	10.1%
66 Office Equipment Rental	975	731	1,400	1,400	1,400	1,400	1,400	0.0%
67 Gasoline	61,483	53,506	64,000	64,000	70,000	70,000	70,000	9.4%
68 Vehicle Maintenance	41,125	44,995	45,000	45,000	45,000	45,000	45,000	0.0%
69 Equipment Maintenance	2,236	330	2,000	2,000	2,000	2,000	2,000	0.0%
70 Community Services	3,677	3,495	5,500	5,500	5,500	5,500	5,500	0.0%
71 Operating Materials	16,015	13,687	16,000	16,000	16,000	16,000	16,000	0.0%
72 Ammo & Weapons	22,798	14,661	17,000	17,000	17,000	17,000	17,000	0.0%
73 Durable Goods	13,949	13,679	10,000	10,000	10,000	10,000	10,000	0.0%
74 Willamette Valley Comm Center	469,800	498,329	543,900	543,900	571,100	571,100	571,100	5.0%
75 Salem Radio Bandwidth	29,014	35,371	43,000	43,000	44,900	44,900	44,900	4.4%
76 RAIN	7,526	6,021	8,600	6,300	8,600	8,600	8,600	0.0%
77 Report Management Systems	40,430	42,450	46,200	46,200	46,800	46,800	46,800	1.3%
78 Investigations	10,921	12,346	12,000	12,000	12,000	12,000	12,000	0.0%
79 Blast Camp	3,146	3,237	3,500	-	3,500	3,500	3,500	0.0%
80 Hiring Expense	8,411	5,816	10,000	15,000	10,000	10,000	10,000	0.0%
81 <b>Total Materials &amp; Services</b>	<b>930,501</b>	<b>884,148</b>	<b>1,036,100</b>	<b>1,000,500</b>	<b>1,074,900</b>	<b>1,074,900</b>	<b>1,074,900</b>	<b>3.7%</b>
82 <b>Capital Outlay:</b>								
83 Furniture & Office Equipment	-	7,200	-	-	-	-	-	-
84 Radios	-	-	-	14,000	-	-	-	-
85 Police Protective Vests	-	-	14,000	7,000	14,000	14,000	14,000	0.0%
86 Police Auto Video Cameras	-	-	148,200	148,200	-	-	-	-100.0%
87 Police Vehicle Purchases	-	-	190,000	150,000	180,000	180,000	180,000	-5.3%
88 <b>Total Capital Outlay</b>	<b>-</b>	<b>7,200</b>	<b>352,200</b>	<b>319,200</b>	<b>194,000</b>	<b>194,000</b>	<b>194,000</b>	<b>-44.9%</b>
89 <b>Total Expenditures</b>	<b>\$ 7,497,955</b>	<b>\$ 7,609,631</b>	<b>\$ 8,631,100</b>	<b>\$ 8,140,000</b>	<b>\$ 8,945,400</b>	<b>\$ 8,945,400</b>	<b>\$ 8,945,400</b>	<b>3.6%</b>

### Budget Notes:

#### Personnel Services:

- 31 The Budget provides a 2.0% wage and salary increase for all non-represented and 2.5% for staff represented by the Keizer Police Association. In addition step increases for those eligible as provided for in the Union Contract and City Personnel Policies. The collective bargaining agreement with the Keizer Police Association has been extended until June 30, 2023.
- 40 Overtime costs are based upon after-hours investigations and court appearances. Training rarely incurs overtime. Overtime costs are about 6% of sworn staff wages.
- 42 The overtime attributed to community events relates to assistance provided by the Keizer Police Department during canyon wildfires.

#### Materials & Services:

- 52 To accommodate COVID-19, the cadets' annual competition was moved to July. This should be a one-time increase of \$2,500.
- 63 Approximately \$6,000 is for triennial accreditation.
- 65 Auto insurance premiums will increase up to 10%. The increases result from claim loss settlements from prior years.
- 67 Gasoline is based on an estimate of 23,500 gallons at \$3.00 per gallon.
- 74 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 2019-20 and 2020-21 the City was credited with \$127,500 and \$150,000 in State 911 tax, respectively.
- 75 The City of Salem has indicated that the radio bandwidth rental will be \$37.27 per unit with the City having approximately 96 units.
- 80 One-time increase of \$5,000 reflects testing of applicants to be ready to fill up to five police officer positions upon budget approval.
- 85 Previously accounted for in the Revenue Sharing department.
- 87 Previously accounted for in the Revenue Sharing department.

## General Fund Revenue Sharing

Fourteen percent of state liquor receipts are allocated to cities on a formula basis as outlined in state statute. This portion of liquor tax distributions is known as "state revenue sharing" and is distributed on a quarterly basis.

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
2 Beginning Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>3 Revenues:</b>								
<b>4 Intergovernmental:</b>								
5 State Revenue Sharing	358,771	394,576	-	-	-	-	-	-
6 Police Capital Grants	5,867	4,176	-	-	-	-	-	-
<b>7 Total Intergovernmental</b>	<b>364,638</b>	<b>398,752</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8 TOTAL RESOURCES</b>	<b>364,638</b>	<b>398,752</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9 REQUIREMENTS:</b>								
<b>10 Expenditures:</b>								
<b>11 Capital Outlay:</b>								
12 Police Protective Vests	7,073	7,892	-	-	-	-	-	-
13 Police Equipment	6,297	-	-	-	-	-	-	-
14 Police Vehicle Purchases	235,458	145,219	-	-	-	-	-	-
<b>15 Total Capital Outlay</b>	<b>248,828</b>	<b>153,111</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16 Total Expenditures</b>	<b>\$ 248,828</b>	<b>\$ 153,111</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

### Budget Notes:

#### Revenues:

- 5 State Revenue Sharing revenues are included in the non-departmental resources budget for FY 2021-22.
- 6 Police Capital Grants are included in the Police Operations budget for FY 2021-22.

#### Expenditures:

- 12 Police Protective Vests are included in the Police Operations budget for FY 2021-22.
- 14 Police vehicle purchases are included in the Police Operations budget for FY 2021-22.

## Police Services Fund

The Police Services Fee is to provide resources to hire and equip five 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.

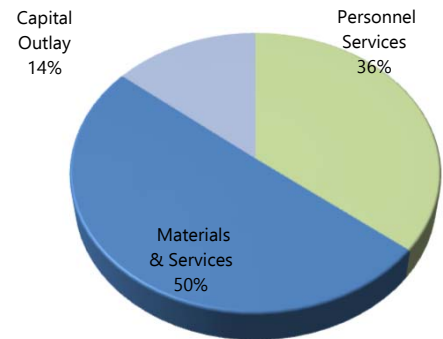
	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
1 <b>RESOURCES:</b>								
2 <b>Beginning Balance:</b>	\$ 188,527	\$ 271,305	\$ 299,300	\$ 299,900	\$ 286,900	\$ 286,900	\$ 286,900	-4.1%
3 <b>Revenues:</b>								
4 Licenses & Fees								
5 Police Services Fee	679,778	680,620	680,000	680,000	765,000	765,000	765,000	12.5%
6 <b>TOTAL RESOURCES</b>	<b>868,305</b>	<b>951,925</b>	<b>979,300</b>	<b>979,900</b>	<b>1,051,900</b>	<b>1,051,900</b>	<b>1,051,900</b>	<b>7.4%</b>
7 <b>REQUIREMENTS:</b>								
8 <b>Expenditures:</b>								
9 <b>Transfers Out:</b>								
10 General Fund	597,000	652,000	693,000	693,000	797,500	797,500	797,500	15.1%
11 <b>Total Expenditures</b>	<b>597,000</b>	<b>652,000</b>	<b>693,000</b>	<b>693,000</b>	<b>797,500</b>	<b>797,500</b>	<b>797,500</b>	<b>15.1%</b>
12 <b>Other Requirements:</b>								
13 Contingency	-	-	286,300	-	254,400	254,400	<b>254,400</b>	-11.1%
14 <b>Fund Balance:</b>								
15 Restricted	271,305	299,925	-	286,900	-	-	-	
16 <b>TOTAL REQUIREMENTS</b>	<b>\$ 868,305</b>	<b>\$ 951,925</b>	<b>\$ 979,300</b>	<b>\$ 979,900</b>	<b>\$1,051,900</b>	<b>\$1,051,900</b>	<b>\$1,051,900</b>	<b>7.4%</b>

- 5 The Police 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. The Fiscal Year 2021-22 provides for a \$1.00 per month increase effective January 1, 2022.
- 10 The salary, wages and benefits for an average officer is approximately \$137,500. In addition the costs to equip a police officer with vehicle, computer and other personal protective gear is approximately \$22,000 per year.

# Community Center Fund

The City of Keizer Community 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 Community Center was closed due to the Covid-19 pandemic. The Community Center staffing was reduced during this time. We hope the coming year will allow the Center to reopen and let us continue to pursue our vision of making the Community Center self-sustaining.



	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 168,317</b>	<b>\$ 317,359</b>	<b>\$ 285,900</b>	<b>\$ 325,100</b>	<b>\$ 180,700</b>	<b>\$ 180,700</b>	<b>\$ 180,700</b>	<b>-36.8%</b>
<b>3 Revenues:</b>								
<b>4 Taxes &amp; Assessments:</b>								
5 Hotel/Motel Tax	198,658	208,919	180,000	100,000	120,000	120,000	120,000	-33.3%
<b>6 Charges for Services:</b>								
7 Rental Fees	236,280	146,573	160,000	-	150,000	150,000	150,000	-6.3%
<b>8 Miscellaneous:</b>								
9 Interest	3,528	4,697	3,000	1,500	2,000	2,000	2,000	-33.3%
<b>10 Total Miscellaneous</b>	<b>3,528</b>	<b>4,697</b>	<b>3,000</b>	<b>1,500</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>-33.3%</b>
<b>11 Total Revenues</b>	<b>438,466</b>	<b>360,189</b>	<b>343,000</b>	<b>101,500</b>	<b>272,000</b>	<b>272,000</b>	<b>272,000</b>	<b>-20.7%</b>
<b>12 TOTAL RESOURCES</b>	<b>\$ 606,783</b>	<b>\$ 677,548</b>	<b>\$ 628,900</b>	<b>\$ 426,600</b>	<b>\$ 452,700</b>	<b>\$ 452,700</b>	<b>\$ 452,700</b>	<b>-28.0%</b>
<b>13 REQUIREMENTS:</b>								
<b>14 Expenditures:</b>								
<b>15 Personnel Services:</b>								
16 Event Center Support	42,847	45,588	85,600	23,000	50,200	50,200	50,200	-41.4%
17 Temporary Help	29,590	17,035	20,000	400	30,000	30,000	30,000	50.0%
18 Overtime Costs	1,756	865	1,000	-	1,000	1,000	1,000	0.0%
19 Cell Phone Stipend	900	900	1,800	300	900	900	900	-50.0%
20 Wellness	176	181	1,000	200	500	500	500	-50.0%
21 Medicare and Social Security	2,956	2,027	3,900	400	3,000	3,000	3,000	-23.1%
22 Retirement	9,237	11,005	24,800	4,400	14,000	14,000	14,000	-43.5%
23 Insurance	20,450	21,543	49,600	20,100	26,100	26,100	26,100	-47.4%
24 Workers Compensation	704	5,776	1,200	1,000	1,200	1,200	1,200	0.0%
<b>25 Total Personnel Services</b>	<b>108,616</b>	<b>104,920</b>	<b>188,900</b>	<b>49,800</b>	<b>126,900</b>	<b>126,900</b>	<b>126,900</b>	<b>-32.8%</b>

# Community Center Fund

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
26 <b>Materials &amp; Services:</b>								
27 Materials & Supplies	766	1,035	800	-	800	800	800	0.0%
28 Association Memberships	-	-	500	-	500	500	500	0.0%
29 Meetings, Travel & Training	-	-	500	-	500	500	500	0.0%
30 Legal Notices	-	336	100	-	100	100	100	0.0%
31 Chamber of Commerce	8,935	15,000	31,100	31,100	31,100	31,100	31,100	0.0%
32 Administrative Services Fund	116,422	122,177	154,800	148,600	96,500	96,500	96,500	-37.7%
33 Contractual Services	23,291	16,962	22,500	1,000	25,000	25,000	25,000	11.1%
34 Marketing Costs	1,358	5,024	3,400	400	4,000	4,000	4,000	17.6%
35 Janitorial Services	4,800	4,800	5,500	5,000	5,500	5,500	5,500	0.0%
36 Utilities	5,945	5,662	5,600	3,000	5,600	5,600	5,600	0.0%
37 Equipment Maintenance & Repair	2,517	5,908	2,500	1,000	2,500	2,500	2,500	0.0%
38 Janitorial Supplies	5,710	4,477	6,500	1,000	6,500	6,500	6,500	0.0%
39 Medical Testing	180	-	200	-	200	200	200	0.0%
40 Miscellaneous	-	896	-	-	-	-	-	-
41 <b>Total Materials &amp; Services</b>	<b>169,924</b>	<b>182,277</b>	<b>234,000</b>	<b>191,100</b>	<b>178,800</b>	<b>178,800</b>	<b>178,800</b>	<b>-23.6%</b>
42 <b>Capital Outlay:</b>								
43 Furnishings & Fixtures	10,884	65,201	30,000	5,000	50,000	50,000	50,000	66.7%
44 <b>Total Expenditures</b>	<b>289,424</b>	<b>352,397</b>	<b>452,900</b>	<b>245,900</b>	<b>355,700</b>	<b>355,700</b>	<b>355,700</b>	<b>-21.5%</b>
45 <b>Other Requirements:</b>								
46 Contingency	-	-	20,000	-	20,000	20,000	20,000	0.0%
47 <b>Fund Balance:</b>								
48 Assigned	317,359	325,151	156,000	180,700	77,000	77,000	77,000	-50.6%
49 <b>TOTAL REQUIREMENTS</b>	<b>\$ 606,783</b>	<b>\$ 677,548</b>	<b>\$ 628,900</b>	<b>\$ 426,600</b>	<b>\$ 452,700</b>	<b>\$ 452,700</b>	<b>\$ 452,700</b>	<b>-28.0%</b>

## Summary of Administrative Service Fund Charges

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 6,928	\$ 6,623	\$ 8,400	\$ 6,300	\$ 9,300	\$ 9,300	\$ 9,300	10.7%
City Manager	3,882	5,095	9,400	13,400	11,800	11,800	11,800	25.5%
Information Systems	11,373	10,744	13,700	13,600	14,500	14,500	14,500	5.8%
Attorney's Office	2,991	5,645	16,600	16,500	18,000	18,000	18,000	8.4%
City Recorder	15,047	16,030	17,100	16,900	18,000	18,000	18,000	5.3%
Human Resources	7,190	7,214	7,900	8,200	9,200	9,200	9,200	16.5%
Finance	60,100	63,052	74,300	67,400	4,500	4,500	4,500	-93.9%
Facility Maintenance	8,911	7,774	7,400	6,300	11,200	11,200	11,200	51.4%
Administrative Services Charges	\$ 116,422	\$ 122,177	\$ 154,800	\$ 148,600	\$ 96,500	\$ 96,500	\$ 96,500	-37.7%

### Budget Notes:

- 7 Rental fees are expected to remain consistent with the previous year.
- 31 Payment to the Chamber of Commerce is subject to approval by the City of Keizer City Council upon review of a plan for expenditures.
- 33 Contractual Services are primarily for event security and this cost is reimbursed through rental fees.
- 43 Furnishings and fixtures is to provide for replacement tables/chairs, screens, and projectors.

# 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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 328,295</b>	<b>\$ 355,023</b>	<b>\$ 333,800</b>	<b>\$ 325,600</b>	<b>\$ 308,000</b>	<b>\$ 308,000</b>	<b>\$ 308,000</b>	<b>-7.7%</b>
<b>3 Revenues:</b>								
<b>4 Intergovernmental:</b>								
5 PEG Fees	135,706	133,476	129,000	135,000	68,400	68,400	68,400	-47.0%
<b>6 Miscellaneous:</b>								
7 Interest Earnings/Miscellaneous	4,681	6,264	3,000	3,000	1,500	1,500	1,500	-50.0%
<b>8 TOTAL RESOURCES</b>	<b>468,682</b>	<b>494,763</b>	<b>465,800</b>	<b>463,600</b>	<b>377,900</b>	<b>377,900</b>	<b>377,900</b>	<b>-18.9%</b>
<b>9 REQUIREMENTS:</b>								
<b>10 Expenditures:</b>								
<b>11 Materials &amp; Services:</b>								
12 Public Notices	-	-	500	500	500	500	500	
13 Administrative Costs	8,927	6,109	4,300	4,200	5,500	5,500	5,500	27.9%
14 Production and Broadcasting	98,960	102,079	105,000	110,900	114,000	114,000	114,000	8.6%
<b>15 Total Materials &amp; Services</b>	<b>107,887</b>	<b>108,188</b>	<b>109,800</b>	<b>115,600</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>9.3%</b>
<b>16 Capital Outlay:</b>								
17 Television Equipment	5,772	61,002	50,000	40,000	50,000	50,000	50,000	0.0%
<b>18 Total Expenditures</b>	<b>113,659</b>	<b>169,190</b>	<b>159,800</b>	<b>155,600</b>	<b>170,000</b>	<b>170,000</b>	<b>170,000</b>	<b>6.4%</b>
<b>19 Other Requirements:</b>								
20 Contingency	-	-	50,000	-	100,000	100,000	100,000	100.0%
21 Restricted for Operations	355,023	325,573	256,000	308,000	107,900	107,900	107,900	-57.9%
<b>22 Total Other Requirements</b>	<b>355,023</b>	<b>325,573</b>	<b>306,000</b>	<b>308,000</b>	<b>207,900</b>	<b>207,900</b>	<b>207,900</b>	<b>-32.1%</b>
<b>23 TOTAL REQUIREMENTS</b>	<b>\$468,682</b>	<b>\$ 494,763</b>	<b>\$465,800</b>	<b>\$ 463,600</b>	<b>\$ 377,900</b>	<b>\$377,900</b>	<b>\$ 377,900</b>	<b>-18.9%</b>

## Budget Notes:

### Revenues:

- 5 PEG Fees are franchise fees assessed on Comcast cable television bills. The City is in the process of negotiating 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:

- 13 The Administrative Fee pays PEGs share of the City's network costs and general administration.
- 14 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, Long Range Planning and Budget Committees are being broadcast. The existing broadcasting agreement with KeizerTV expires January 31, 2022.
- 17 Capital Outlay expenditures are for ongoing video and television upgrades.
- 20 Contingency is sufficient to cover a major equipment failure.

# 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 21 loans outstanding totaling \$244,088 as of July 1, 2021.

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 45,045</b>	<b>\$ 52,248</b>	<b>\$ 69,900</b>	<b>\$ 89,500</b>	<b>\$ 108,500</b>	<b>\$ 108,500</b>	<b>\$ 108,500</b>	<b>55.2%</b>
<b>3 Revenues:</b>								
<b>4 Miscellaneous:</b>								
5 Loan Proceeds	7,203	37,299	30,000	19,000	30,000	30,000	30,000	0.0%
<b>6 Total Miscellaneous</b>	<b>7,203</b>	<b>37,299</b>	<b>30,000</b>	<b>19,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0.0%</b>
<b>7 TOTAL RESOURCES</b>	<b>52,248</b>	<b>89,547</b>	<b>99,900</b>	<b>108,500</b>	<b>138,500</b>	<b>138,500</b>	<b>138,500</b>	<b>38.6%</b>
<b>8 REQUIREMENTS:</b>								
<b>9 Expenditures:</b>								
<b>10 Materials &amp; Services:</b>								
11 Housing Rehabilitation Services	-	-	99,900	-	138,500	138,500	138,500	38.6%
<b>12 Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>99,900</b>	<b>-</b>	<b>138,500</b>	<b>138,500</b>	<b>138,500</b>	<b>38.6%</b>
<b>13 Other Requirements:</b>								
14 Restricted	52,248	89,547	-	108,500	-	-	-	-
<b>15 TOTAL REQUIREMENTS</b>	<b>\$ 52,248</b>	<b>\$ 89,547</b>	<b>\$ 99,900</b>	<b>\$ 108,500</b>	<b>\$ 138,500</b>	<b>\$ 138,500</b>	<b>\$ 138,500</b>	<b>38.6%</b>

## 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 FY21-22 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 15 loans outstanding totaling \$80,120 as of July 1, 2021.

	ACTUAL 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 11,247</b>	<b>\$ 13,795</b>	<b>\$ 14,600</b>	<b>\$ 15,000</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>	<b>30.1%</b>
<b>3 Revenues:</b>								
<b>4 Miscellaneous:</b>								
5 Loan Proceeds	2,548	1,193	15,000	4,000	15,000	15,000	15,000	0.0%
6 <b>Total Miscellaneous</b>	<b>2,548</b>	<b>1,193</b>	<b>15,000</b>	<b>4,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0.0%</b>
<b>7 TOTAL RESOURCES</b>	<b>13,795</b>	<b>14,988</b>	<b>29,600</b>	<b>19,000</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>	<b>14.9%</b>
<b>8 REQUIREMENTS:</b>								
<b>9 Expenditures:</b>								
<b>10 Materials &amp; Services:</b>								
11 Energy Efficiency Loans	-	-	29,600	-	34,000	34,000	34,000	14.9%
<b>12 Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>29,600</b>	<b>-</b>	<b>34,000</b>	<b>34,000</b>	<b>34,000</b>	<b>14.9%</b>
<b>13 Fund Balance:</b>								
14 Restricted	13,795	14,988	-	19,000	-	-	-	
<b>15 TOTAL REQUIREMENTS</b>	<b>\$ 13,795</b>	<b>\$ 14,988</b>	<b>\$ 29,600</b>	<b>\$ 19,000</b>	<b>\$ 34,000</b>	<b>\$ 34,000</b>	<b>\$ 34,000</b>	<b>14.9%</b>

## 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 FY21-22 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 2018-2019	ACTUAL 2019-20	BUDGETED 2020-21	PROJECTED 2020-21	PROPOSED 2021-22	APPROVED 2021-22	ADOPTED 2021-22	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 2,716,375</b>	<b>\$ 2,724,407</b>	<b>\$ 2,724,300</b>	<b>\$ 2,735,400</b>	<b>\$ 2,698,400</b>	<b>\$ 2,698,400</b>	<b>\$ 2,698,400</b>	<b>-1.0%</b>
<b>3 Revenues:</b>								
<b>4 Taxes &amp; Assessments:</b>								
5 Assessments	868,850	919,629	973,400	973,400	1,030,300	1,030,300	1,030,300	5.8%
<b>6 Total Taxes &amp; Assessments</b>	<b>868,850</b>	<b>919,629</b>	<b>973,400</b>	<b>973,400</b>	<b>1,030,300</b>	<b>1,030,300</b>	<b>1,030,300</b>	<b>5.8%</b>
<b>7 Miscellaneous:</b>								
8 Interest	44,867	38,678	30,000	30,000	30,000	30,000	30,000	0.0%
9 Assessment Interest	730,995	680,216	626,500	626,500	569,700	569,700	569,700	-9.1%
<b>10 Total Miscellaneous</b>	<b>775,862</b>	<b>718,894</b>	<b>656,500</b>	<b>656,500</b>	<b>599,700</b>	<b>599,700</b>	<b>599,700</b>	<b>-8.7%</b>
<b>11 TOTAL RESOURCES</b>	<b>4,361,087</b>	<b>4,362,930</b>	<b>4,354,200</b>	<b>4,365,300</b>	<b>4,328,400</b>	<b>4,328,400</b>	<b>4,328,400</b>	<b>-0.6%</b>
<b>12 REQUIREMENTS:</b>								
<b>13 Expenditures:</b>								
<b>14 Debt Service:</b>								
15 Principal	930,000	970,000	1,060,000	1,060,000	1,090,000	1,090,000	1,090,000	2.8%
16 Interest	706,680	657,540	606,900	606,900	551,000	551,000	551,000	-9.2%
<b>17 Total Debt Service</b>	<b>1,636,680</b>	<b>1,627,540</b>	<b>1,666,900</b>	<b>1,666,900</b>	<b>1,641,000</b>	<b>1,641,000</b>	<b>1,641,000</b>	<b>-1.6%</b>
<b>18 Total Expenditures</b>	<b>1,636,680</b>	<b>1,627,540</b>	<b>1,666,900</b>	<b>1,666,900</b>	<b>1,641,000</b>	<b>1,641,000</b>	<b>1,641,000</b>	<b>-1.6%</b>
<b>19 Fund Balance:</b>								
20 Restricted Debt Reserve	2,724,407	2,735,390	2,687,300	2,698,400	2,687,400	2,687,400	2,687,400	0.0%
<b>21 TOTAL REQUIREMENTS</b>	<b>\$ 4,361,087</b>	<b>\$ 4,362,930</b>	<b>\$ 4,354,200</b>	<b>\$ 4,365,300</b>	<b>\$ 4,328,400</b>	<b>\$ 4,328,400</b>	<b>\$ 4,328,400</b>	<b>-0.6%</b>

## 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 (\$10,865,000 currently) due June 1, 2031. The original issue date was May 21, 2008. Semi-annual interest payments of \$282,490 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 FY21-22 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.

### Debt Service Schedule

Payment Date	Principal Balance	Principal Payment	Interest Payment	Total Payment
12/1/2021	10,865,000	-	282,490	282,490
6/1/2022	10,865,000	-	282,490	282,490
12/1/2022	10,865,000	-	282,490	282,490
6/1/2023	10,865,000	-	282,490	282,490
12/1/2023	10,865,000	-	282,490	282,490
6/1/2024	10,865,000	-	282,490	282,490
12/1/2024	10,865,000	-	282,490	282,490
6/1/2025	10,865,000	-	282,490	282,490
12/1/2025	10,865,000	-	282,490	282,490
6/1/2026	10,865,000	-	282,490	282,490
12/1/2026 through 6/1/31	10,865,000	10,865,000	2,824,900	2,824,900
		<u>\$10,865,000</u>	<u>\$5,649,800</u>	<u>\$16,514,800</u>



# Long Range Planning

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

**TO: LONG RANGE PLANNING COMMITTEE**  
**THROUGH: CHRISTOPHER C. EPPLEY, CITY MANAGER**  
**FROM: TIM WOOD, FINANCE DIRECTOR**  
**SUBJECT: STORMWATER LONG RANGE PLAN**

### **Overview of the Stormwater System**

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.

The Stormwater Division operates and maintains:

- 79.6 Miles of Pipe,
- 89 Underground Injection Control Systems (UICs),
- 1,141 Manholes,
- 2,824 Catchbasins,
- 132 Outfalls, and
- 2.5 miles 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.

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

## Cost-effective System

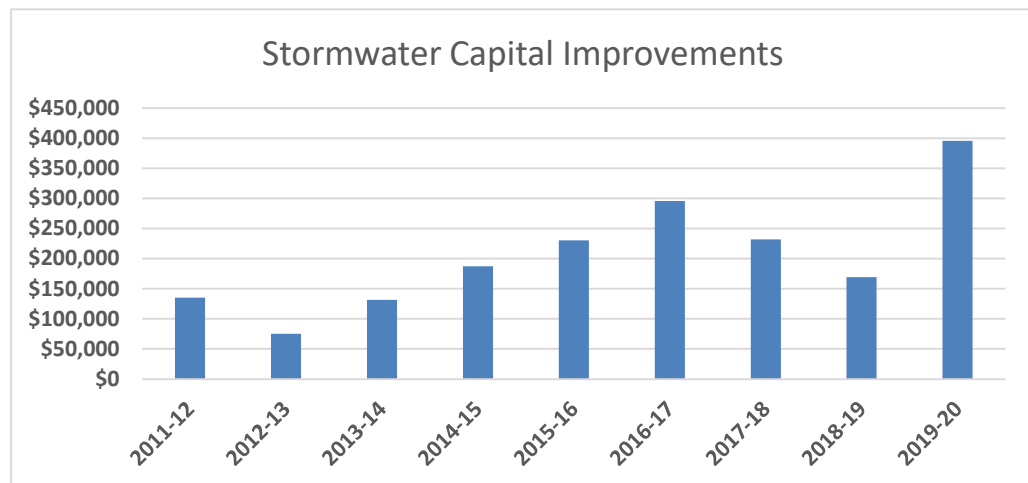
In comparison to other cities, Keizer stormwater charges are consistent with other jurisdictions. The residential stormwater billing rates for several comparative cities is as follows:

	<u>Effective Date</u>	<u>Monthly Billing Rate</u>
Albany	3/1/2021	\$ 10.18
Corvallis	2/1/2021	9.57
Lake Oswego	7/1/2020	17.64
Oregon City	1/1/2021	10.86
Salem	1/1/2021	17.99
Tigard	7/1/2019	9.25
Tualatin	7/1/2020	10.24
West Linn	1/1/2021	7.85
Wilsonville	1/1/2021	11.90
Keizer	1/1/2020	\$ 7.66

## Long Term Sustainability of the Stormwater System

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. The visual inspections are to aid in the identification of potential system failures. At this point 100% of the stormwater system has been visually inspected through the video process.

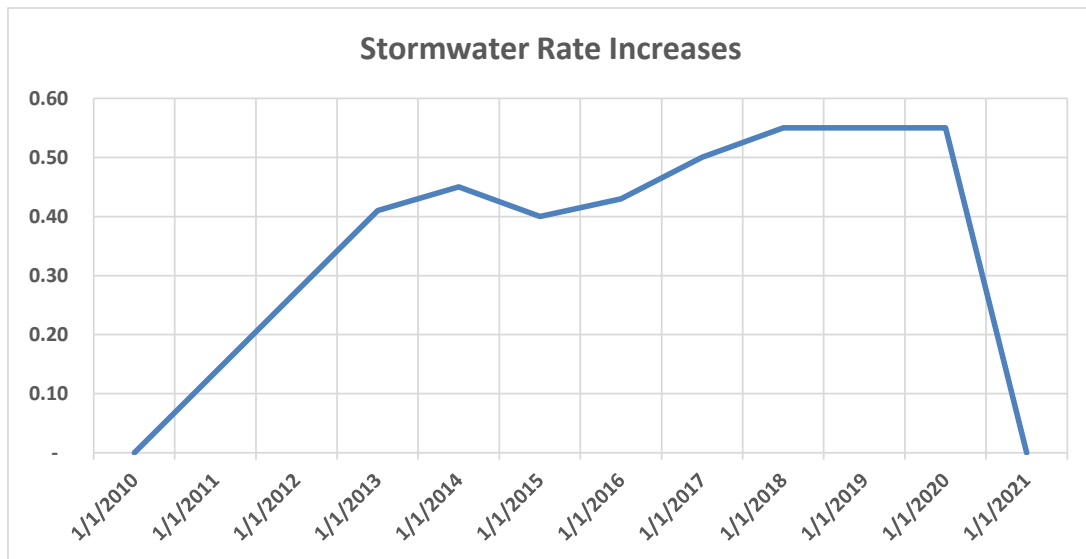
Since the start of the visual inspections, the City has spent approximately \$1.9 million in capital improvements to address identified system failures.



## Stormwater Rate History

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. Consistent with those estimates the rate has consistently been adjusted between \$0.40 and \$0.55 each year. In response to the COVID-19 pandemic the City decided to forgo a rate increase during Fiscal Year 2020-21.



**City of Keizer**  
**Long Range Plan - Stormwater System**  
**Fiscal Year 2020-21**

	PROJECTED	FORECASTED				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1 <b>RESOURCES:</b>						
2 <b>Beginning Balance:</b>	\$ 996,600	\$ 810,600	\$ 546,400	\$ 501,400	\$ 441,400	\$ 431,400
3 Service Fees	2,113,000	2,113,000	2,136,000	2,244,000	2,353,000	2,463,000
4 Other Revenues	12,000	12,000	12,000	12,000	12,000	13,000
5 <b>TOTAL RESOURCES</b>	<b>\$ 3,121,600</b>	<b>\$ 2,935,600</b>	<b>\$ 2,694,400</b>	<b>\$ 2,757,400</b>	<b>\$ 2,806,400</b>	<b>\$ 2,907,400</b>
6						
7 <b>REQUIREMENTS:</b>						
8 <b>Expenditures:</b>						
9 Personnel Services	740,200	929,400	957,000	1,053,000	1,085,000	1,194,000
10 Materials & Services	820,800	859,800	886,000	913,000	940,000	968,000
11 Capital Outlay	750,000	600,000	350,000	350,000	350,000	350,000
12 <b>Total Expenditures</b>	2,311,000	2,389,200	2,193,000	2,316,000	2,375,000	2,512,000
13 <b>Fund Balance:</b>						
14 Unrestricted Fund Balance	810,600	546,400	501,400	441,400	431,400	395,400
15 <b>TOTAL REQUIREMENTS</b>	<b>\$ 3,121,600</b>	<b>\$ 2,935,600</b>	<b>\$ 2,694,400</b>	<b>\$ 2,757,400</b>	<b>\$ 2,806,400</b>	<b>\$ 2,907,400</b>
<b>Day's Cash Supply at End of Year</b>	140	94	86	72	67	59

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:

	Per ESU	\$ Increase	% Increase
2020-21	\$ -	\$ -	0.0%
2021-22	\$ -	\$ -	0.0%
2022-23	\$ 0.40	\$ 0.40	5.2%
2023-24	\$ 0.40	\$ 0.40	5.2%
2024-25	\$ 0.40	\$ 0.40	5.0%

**Proposed 2021-22 Rate Increase Analysis**

		Bi-Monthly Bill		
ESUs		Current	Proposed	
Single Family Residential	1	\$ 15.32	\$	15.32
Commercial	86	\$ 1,317.52	\$	1,317.52
School	94	\$ 1,440.08	\$	1,440.08
Apartment	44	\$ 674.08	\$	674.08
		Incremental Cost of Rate Increase		
ESUs		Monthly	Bi-Monthly	Annual
Single Family Residential	1	\$ -	\$ -	\$ -
Commercial	86	\$ -	\$ -	\$ -
School	94	\$ -	\$ -	\$ -
Apartment	44	\$ -	\$ -	\$ -

**LONG RANGE PLANNING MEETING: March 8, 2021**

**AGENDA ITEM NUMBER: 4b**

**TO: LONG RANGE PLANNING COMMITTEE**  
**THROUGH: CHRISTOPHER C. EPPLEY, CITY MANAGER**  
**FROM: TIM WOOD, FINANCE DIRECTOR**  
**SUBJECT: WATER SYSTEM LONG RANGE PLAN**

**Overview of the Water System**

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
- 126.7 miles of water line.

The water system produces approximately 187 million cubic feet of water annually with a storage capacity of 2.75 million gallons. Additionally the water system includes 907 public fire hydrants.

The water system serves approximately 11,100 metered accounts.

**Low Cost Water**

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. The residential water billing rates for several comparative cities is as follows:

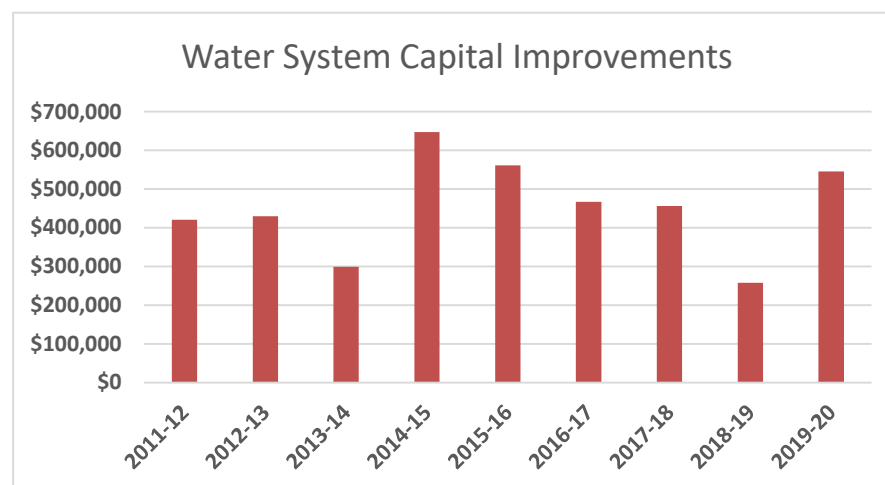


	Billing Frequency	Effective Date	Connection - Flat Rate	Consumption - Variable Rate	Average Units	Total Per Month
Salem	Monthly	1/1/2021	\$ 11.72	\$ 2.62	6.00	\$ 27.44
Albany	Monthly	1/1/2021	20.64	4.60	6.00	48.24
Corvallis	Monthly	2/1/2021	16.60	2.11	6.00	29.26
Lake Oswego	Monthly	7/1/2020	28.23	2.97	6.00	46.05
McMinnville	Monthly	1/1/2021	13.70	1.59	6.00	23.24
Oregon City	Monthly	1/1/2021	17.55	1.94	6.00	29.19
Tigard	Monthly	1/1/2021	30.31	3.92	6.00	53.83
Tualatin	Monthly	7/1/2020	4.49	3.20	6.00	23.69
West Linn	Monthly	7/1/2021	26.09	-	6.00	26.09
Wilsonville	Monthly	5/1/2021	17.09	4.23	4.00	34.01
Woodburn	Monthly	7/1/2020	16.12	1.95	6.00	27.82
Keizer	Bimonthly	1/1/2020	\$ 11.61	\$ 1.50	12.00	\$ 14.81

### Long Term Sustainability of the Water System

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 (\$6.1 million) and adding an additional reservoir and pump station (\$1.8 million).

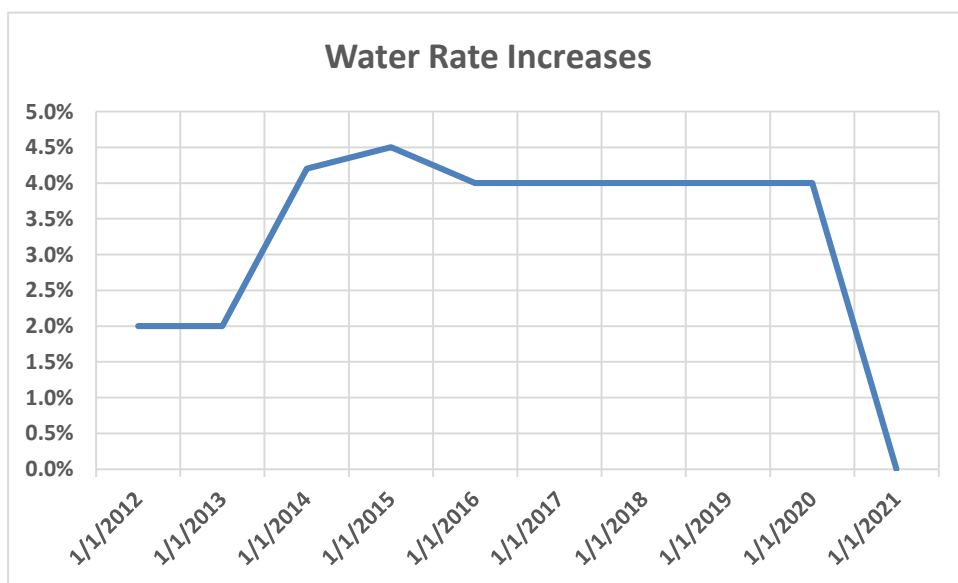
Since the effective date of the master plan, the City has spent approximately \$4.0 million in capital improvements.



The only outstanding future capital projects are the additional reservoir and pump station (\$1.8 million) and the ongoing steel waterline replacement (\$3.6 million). The City has benefited over the last 10 years as the majority of the capital improvement projects have been completed below the original estimate, saving approximately \$0.7 million.

## Water Rate History

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 ranged from 2-4.5%. In response to the COVID-19 pandemic the City elected to forgo a rate increase during the 2020-21 Fiscal Year. Prior to the adoption of the plan water rates had not been increased since August 1, 2008 or almost 3.5 years.



## High Quality Drinking Water

The City of Keizer's ground water comes from deep wells and is high in naturally occurring minerals. The City has a testing program in place to monitor the level of microorganisms, inorganic contaminants, volatile organic contaminants and radioactive contaminants. The results of the testing program are published annually in the Annual Drinking Water Quality Report that is available on the City's website at [www.keizer.org/annualwaterreport](http://www.keizer.org/annualwaterreport).

# City of Keizer

## Long Range Plan - Water System

### Fiscal Year 2020-21

	PROJECTED	FORECASTED				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1 <b>RESOURCES:</b>						
2 <b>Beginning Balance:</b>	\$ 1,373,600	\$ 1,199,600	\$ 1,074,200	\$ 883,600	\$ 645,000	\$ 317,400
3 Water Sales	3,290,000	3,356,000	3,490,000	3,630,000	3,775,000	3,926,000
4 Other Revenues	114,000	114,000	115,000	116,000	117,000	118,000
5 <b>TOTAL RESOURCES</b>	<b>\$ 4,777,600</b>	<b>\$ 4,669,600</b>	<b>\$ 4,679,200</b>	<b>\$ 4,629,600</b>	<b>\$ 4,537,000</b>	<b>\$ 4,361,400</b>
6						
7 <b>REQUIREMENTS:</b>						
8 <b>Expenditures:</b>						
9 Personnel Services	\$ 1,126,700	\$ 1,302,400	\$ 1,351,600	\$ 1,430,600	\$ 1,486,600	\$ 1,575,600
10 Materials & Services	1,574,000	1,643,000	1,794,000	1,904,000	2,083,000	2,211,000
11 Capital Outlay	648,600	650,000	650,000	650,000	650,000	650,000
12 Debt Service	228,700	-	-	-	-	-
13 <b>Total Expenditures</b>	<b>3,578,000</b>	<b>3,595,400</b>	<b>3,795,600</b>	<b>3,984,600</b>	<b>4,219,600</b>	<b>4,436,600</b>
14 <b>Fund Balance:</b>						
15 Reserves	234,100	-	-	-	-	-
16 Fund Balance	965,500	1,074,200	883,600	645,000	317,400	(75,200)
17 <b>TOTAL REQUIREMENTS</b>	<b>\$ 4,777,600</b>	<b>\$ 4,669,600</b>	<b>\$ 4,679,200</b>	<b>\$ 4,629,600</b>	<b>\$ 4,537,000</b>	<b>\$ 4,361,400</b>
<b>Days Cash Supply at End of Year</b>	130	133	103	71	32	(7)

Conclusion: The update to the Water Services Long-Range plan supports a 4% rate increase for FY21-22 as anticipated when the model was presented to the Long Range Planning Committee last year (March 2020).

#### Proposed 2021-22 Rate Analysis

	Flat Rate		Variable Rate	
	Current	Proposed	Current	Proposed
Residential 5/8" meter	\$ 11.61	\$ 12.07	\$ 1.50	\$ 1.56
Multi-family 1" meter	\$ 23.58	\$ 24.52	\$ 1.50	\$ 1.56
Commercial 5/8" meter	\$ 11.61	\$ 12.07	\$ 1.45	\$ 1.51

#### Proposed 2021-22 Rate Increase Impact

	Bi-Monthly Bill		Incremental Cost of Rate Increase		
	Current	Proposed	Monthly	Bi-Monthly	Annual
Residential (12 ccf)	\$ 29.61	\$ 30.79	\$ 0.59	\$ 1.18	\$ 7.08
Multi-family (175 ccf)	\$ 286.08	\$ 297.52	\$ 5.72	\$ 11.44	\$ 68.64
Commercial (51 ccf)	\$ 85.56	\$ 89.08	\$ 1.76	\$ 3.52	\$ 21.12

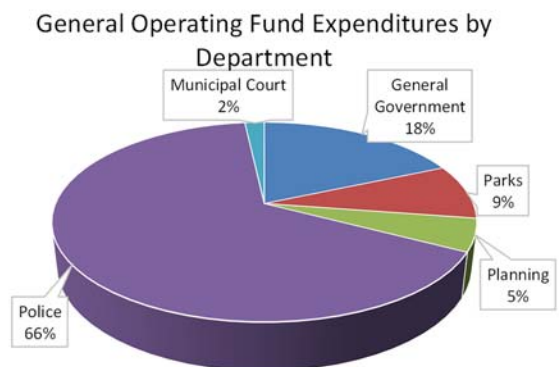
**TO: LONG RANGE PLANNING COMMITTEE**  
**THROUGH: CHRISTOPHER C. EPPLEY, CITY MANAGER**  
**FROM: TIM WOOD, FINANCE DIRECTOR**  
**SUBJECT: GENERAL OPERATING FUND LONG RANGE PLAN**

### Overview of the General Operating Fund

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:

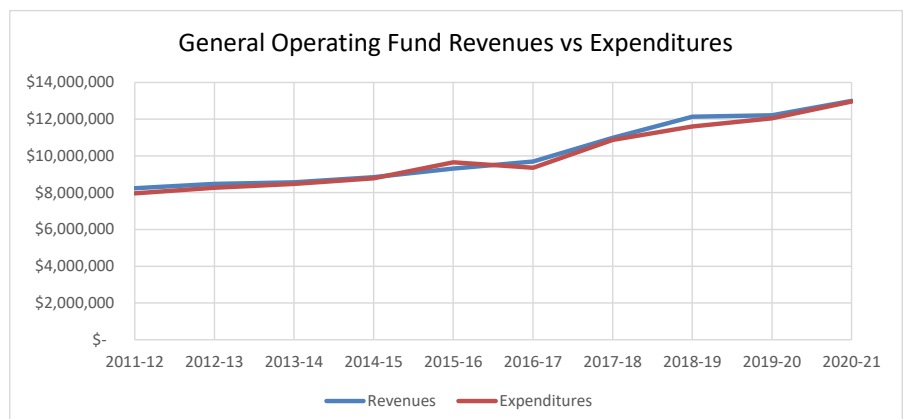
- Police Department,
- Municipal Court,
- Planning
- Parks Operation, and
- General Government



The primary sources of revenue are property taxes, licenses/fees and intergovernmental revenues such as Cigarette and Liquor Tax. 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 limited population growth has a direct impact on property taxes, franchise fees and the City's per capita allocation of intergovernmental revenues.

Population			
July 1,	Total	Increase	% Increase
2011	36,295	75	0.2%
2012	36,715	420	1.2%
2013	36,735	20	0.1%
2014	36,795	60	0.2%
2016	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%

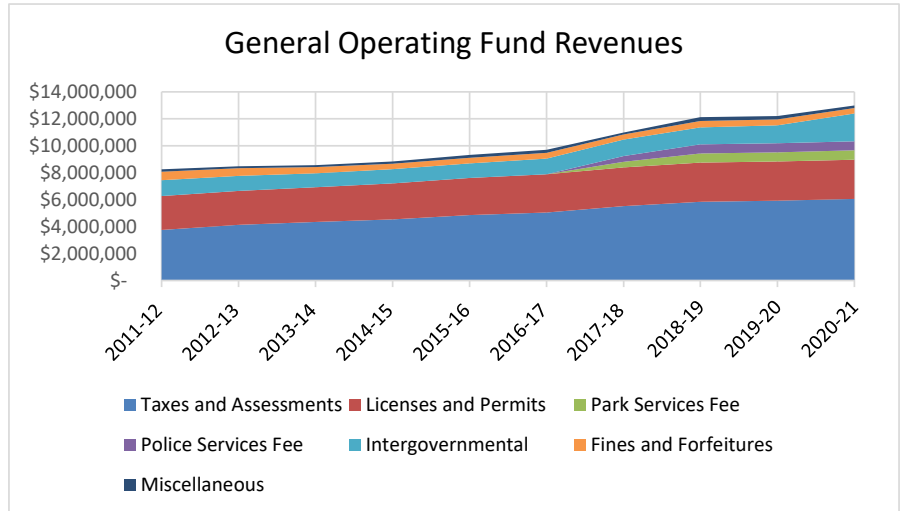
**Objective:** Provide the most services possible given the available resources.



## General Fund Resources

**Objective:** Diversify General Fund resources so as not to be dependent on any one source.

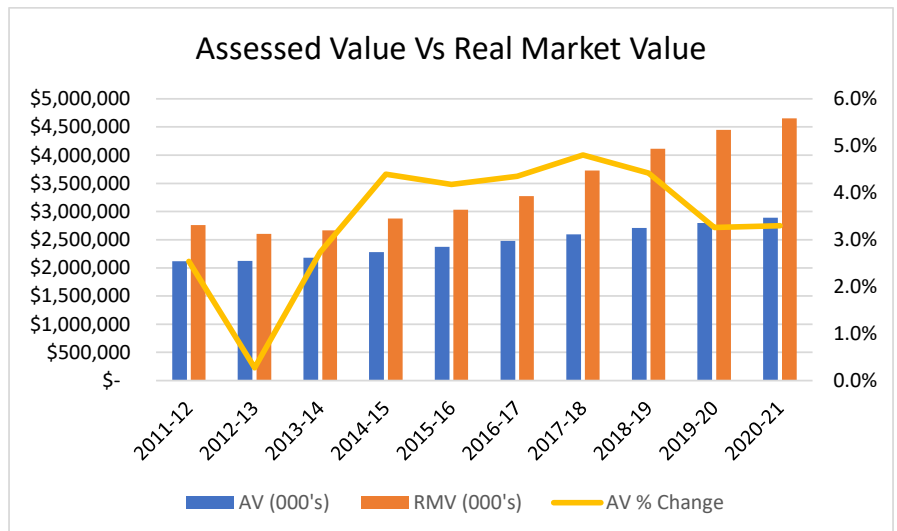
The General Operating Fund continues to be primarily funded by property taxes and licenses and permits (franchise fees).



## 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 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. The City's permanent tax rate is \$2.0838 per \$1,000 assessed value.



For the last several years the City has estimated that assessed value would increase approximately 4%, 3% from the growth factor and 1% from new construction.

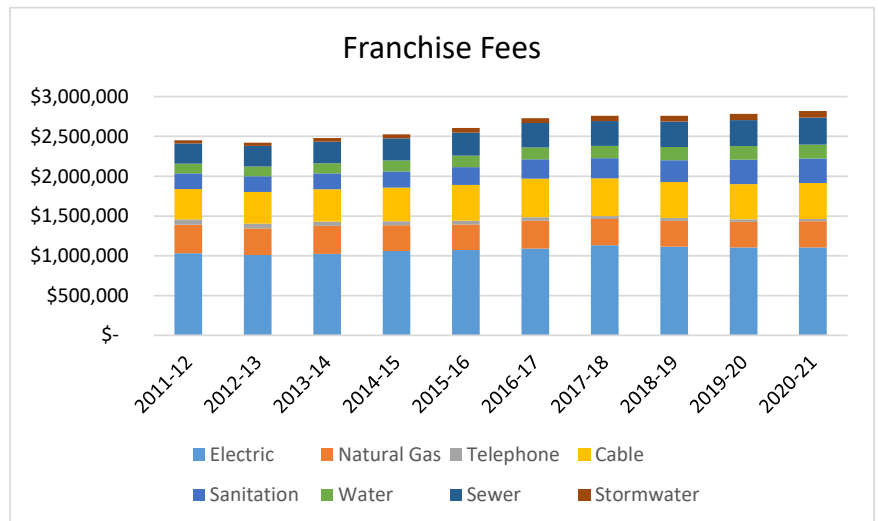
Going forward given the limited availability of buildable land for new construction within the City limits it is expected that the increase in assessed value will be closer to 3% reflecting only the annual growth factor. The difference between the 4% assumption and the 3% assumption is approximately \$55,000 - \$65,000 of lost property tax revenue on an annual basis.

## License and 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 impacted by population growth, rate increases, energy efficient appliances, weather and lower cost alternatives. Overall franchise fees are growing approximately 1% per year primarily as the result of rate increases associated with

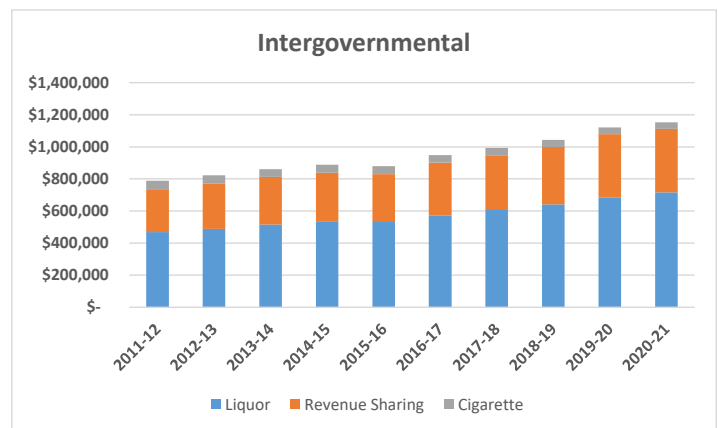
water, sewer, stormwater and sanitation services. Electricity and natural gas fluctuate based on the weather. Telephone and cable continue to decrease as customers continue to “cut the cord.”



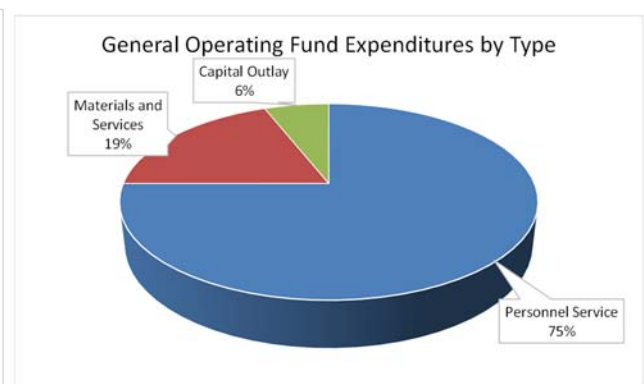
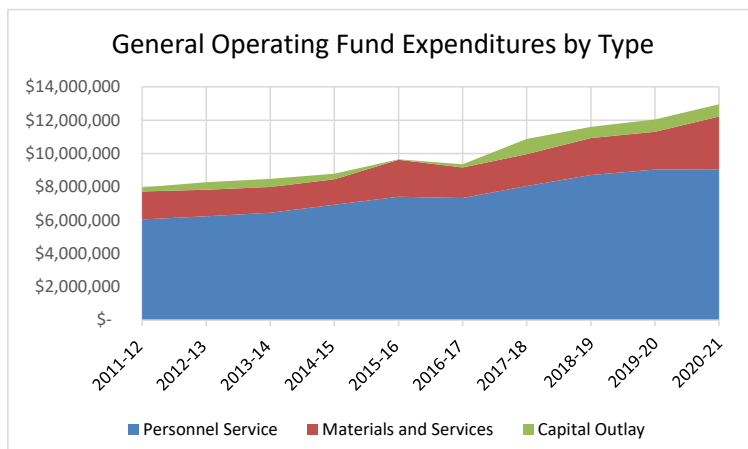
## Intergovernmental

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, and liquor taxes and shares these taxes with its political subdivision based upon a per capita distribution.

Intergovernmental revenues continue to increase in total with liquor taxes offsetting the decrease in cigarette taxes. To the extent that the City’s population growth is lower than the rest of the state the City’s proportion share of certain intergovernmental revenues will be less.



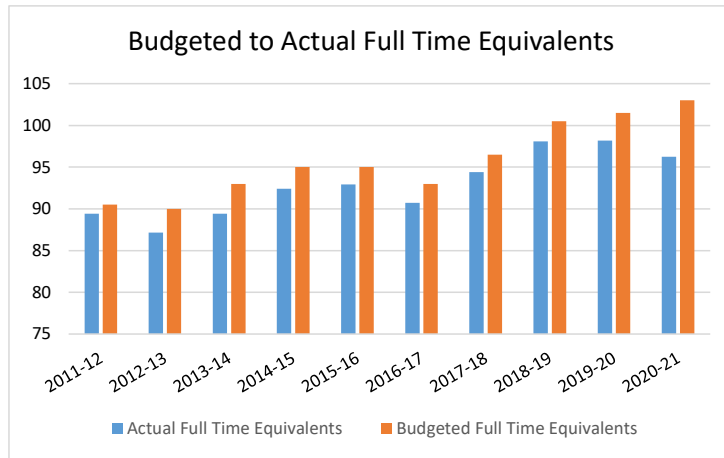
## General Fund Expenditures



## Personnel Services

**Objective:** Maintain full staffing as resources are available

### City Wide Full Time Equivalents



Years of Service	# Employees	% of Total Employees
0-5	29	30%
5-10	12	13%
10-15	15	16%
15-20	13	14%
20-25	16	17%
25-30	9	9%
30+	2	2%
	96	100%

Average Years of Service 12.50

### Positions Directly and Indirectly Supported by the General Operating Fund

Department	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Direct</b>										
Police	45.00	44.25	45.00	45.17	44.42	43.46	45.33	47.67	47.33	47.17
Planning	3.84	3.84	3.84	3.84	3.84	3.42	3.84	3.84	3.76	2.84
Code Enforcement	-	-	-	0.25	0.85	0.85	0.85	0.85	0.85	0.85
Parks	1.90	1.90	1.48	1.90	1.90	1.90	2.73	3.73	3.90	3.90
Municipal Court	1.58	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Indirect</b>										
Finance	1.98	2.00	1.92	1.94	1.69	1.36	1.60	1.56	1.56	1.30
Information Technology	0.67	0.66	0.66	1.05	1.36	1.31	1.31	1.36	1.35	1.35
City Recorder	1.31	1.17	1.46	1.44	1.44	1.38	1.38	1.39	1.39	1.39
City Attorney	1.61	1.67	1.74	1.74	1.71	1.64	1.64	1.60	1.60	1.60
Human Resources	1.35	0.99	1.32	1.33	1.36	1.31	1.31	1.36	1.35	1.35
City Manager	0.94	0.81	0.76	0.77	0.77	0.74	0.74	0.74	0.74	0.74
Facilities	0.67	0.66	0.66	0.66	0.68	0.66	0.65	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
<b>Total</b>	<b>60.93</b>	<b>59.02</b>	<b>59.91</b>	<b>61.16</b>	<b>61.08</b>	<b>59.11</b>	<b>62.46</b>	<b>65.84</b>	<b>65.57</b>	<b>64.23</b>

**Objective:** Provide compensation that is consistent with comparative agencies.

By policy the City performs a salary survey at least every four years for non-represented positions to ensure that wages are consistent with comparable agencies. For represented employees the salary survey is performed each time a contract is negotiated. The City strives to be within 5% of the comparable cities average for each classification. If the results of the salary survey indicates that the classification is above or below the comparable cities the range is adjusted accordingly.

Fiscal Year	Cost of Living (non-represented)			
	CPI-W*	Unrep	KPA	Local 737
2011-12	1.8%	0.0%	0.0%	0.0%
2012-13	3.0%	2.5%	2.5%	2.5%
2013-14	2.0%	2.0%	2.5%	2.5%
2014-15	2.3%	2.5%	2.5%	2.5%
2015-16	2.3%	1.5%	2.5%	2.0%
2016-17	0.4%	1.5%	2.5%	2.0%
2017-18	1.7%	1.5%	2.5%	2.0%
2018-19	3.9%	3.0%	3.0%	3.0%
2019-20	3.0%	2.5%	2.5%	3.0%
2020-21	2.4%	2.5%	2.5%	2.4%

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

During the 2016-17 non-represented salary survey 9 classifications were adjusted as compared to 28 classifications during the 2013-14 survey. The 2020-21 survey is in process.

In order to reduce the impact of salary surveys the City provides a cost of living adjustment annually based on the CPI-Urban Wage Earners and Clerical Workers: West – Size Class B/C adjusted for trends from comparable agencies. The 2021-22 CPI is approximately 1.7%. Represented employees are provided cost of living adjustments based on negotiated collective bargaining agreements.

## 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 negotiate any rate increases. It is expected that the historical increases will continue into the near future.

Fiscal Year	Health Insurance	FTE	Avg Cost Per Employee	% Percent Increase
2011-12	\$ 1,303,357	89.42	\$ 14,576	9.3%
2012-13	1,396,776	87.17	16,024	9.9%
2013-14	1,522,282	89.42	17,024	6.2%
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 (Est)	2,366,427	96.58	24,502	5.7%

## Retirement

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. Starting in 2015-16 the rates increased significantly in response to poor stock market performance.

The City's historical PERS experience is as follows.

	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		
2011-12	37	10.62%	312,939	7	5.57%	27,628	39	2.86%	60,926	335,131	736,624
2012-13	36	10.62%	316,147	9	5.57%	30,613	36	2.86%	58,443	334,199	739,402
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 - Est	21	20.65%	570,759	23	14.12%	277,925	50	9.49%	376,458	515,727	1,740,869

The City has been notified that the employer contribution rates effective July 1, 2021 are 24.18%, 19.40% and 15.04% for Tier ½, OPSRP Police and Fire, and OPSRP General respectively. The increases in these rates will have a significant impact on the City's personnel services costs.



## Materials and Services

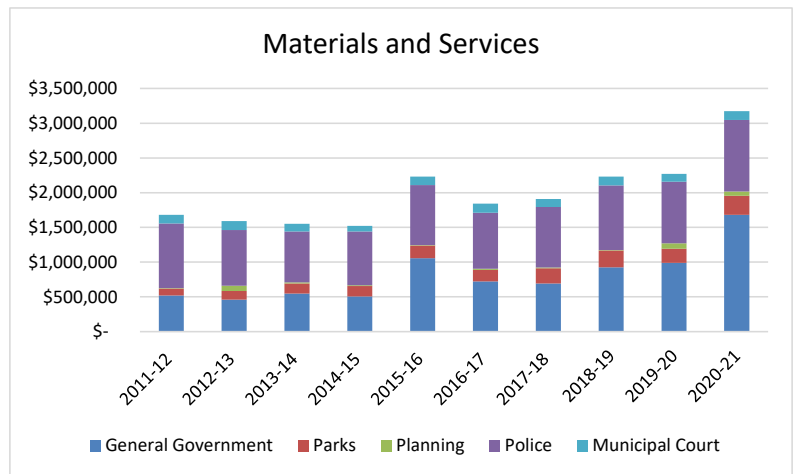
Materials and services represent approximately 19% of the General Operating Funds budget. Included in materials and services is 911 Call Center costs of approximately \$550,000 per year. This amount is the net amount after the City's share of 911 tax, approximately \$225,000, is applied against the balance.

In addition to 911 call center costs other individually significant costs include property and liability insurance, information technology costs and municipal court assessments.

During 2015-16 there was a significant increase in materials and services cost as the result of contractual payments to the overlapping tax jurisdictions associated with amending the Urban Renewal District.

During 2020-21 there is a significant increase in materials and services cost as the result of the City receiving the CARES Act Grant from the State of Oregon. The Grant was to provide resources to mitigate the COVID-19 pandemic.

Looking to the future it is anticipated that materials and services costs will continue to increase 1-3% per year due to inflation.



## 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.

**City of Keizer**  
**General Fund Long Range Forecast**  
**Fiscal Year 2020-21**

PROJECTED			FORECASTED											
	2020-21	% of Rev	2021-22	% of Rev	2022-23	% of Rev	2023-24	% of Rev	2024-25	% of Rev	2025-26	% of Rev		
1	REVENUES:													
2	Taxes & Assessments	6,054,000	47%	6,270,600	48%	6,450,700	48%	6,644,200	48%	6,843,500	47%	7,048,800	47%	
3	Licenses & Fees	2,913,400	22%	2,952,900	23%	2,975,400	22%	3,005,200	22%	3,035,300	21%	3,065,700	21%	
4	Intergovernmental	2,079,900	16%	1,395,400	11%	1,444,500	11%	1,516,700	11%	1,592,500	11%	1,672,100	11%	
5	Fines & Forfeitures	387,300	3%	387,300	3%	390,700	3%	394,600	3%	398,500	3%	402,500	3%	
6	Other	196,800	2%	196,000	2%	220,100	2%	221,000	2%	221,900	2%	222,800	1%	
7	New Revenues	-	0%	60,000	0%	120,000	1%	123,600	1%	127,300	1%	131,100	1%	
8	TOTAL NET REVENUES	11,631,400	89%	11,262,200	87%	11,601,400	86%	11,905,300	85%	12,219,000	85%	12,543,000	84%	
9	Police Services Fee	693,000	5%	1,020,000	8%	1,189,300	9%	1,359,300	10%	1,529,200	11%	1,700,400	11%	
10	Park Services Fee	680,000	5%	680,000	5%	680,000	5%	680,000	5%	680,000	5%	680,000	5%	
11	TOTAL REVENUES	\$ 13,004,400	100%	\$ 12,962,200	100%	\$ 13,470,700	100%	\$ 13,944,600	100%	\$ 14,428,200	100%	\$ 14,923,400	100%	
12														
13	EXPENDITURES:		% of Exp	% of Exp	% of Exp		% of Exp		% of Exp		% of Exp			
14	General Government	\$ 2,980,200	23%	\$ 2,477,200	18%	\$ 2,342,500	17%	\$ 2,412,800	17%	\$ 2,485,200	17%	\$ 2,559,800	17%	
15	Planning	512,700	4%	511,400	4%	551,900	4%	575,900	4%	614,200	4%	641,300	4%	
16	Municipal Court	220,500	2%	228,400	2%	225,300	2%	230,600	2%	238,600	2%	244,500	2%	
17	Parks	1,157,700	9%	1,173,600	9%	1,169,600	9%	1,221,700	9%	1,244,800	8%	1,203,100	8%	
18	Police	8,079,300	62%	9,094,000	67%	9,355,900	69%	9,834,300	69%	10,254,500	69%	10,789,800	70%	
19	Interfund Loan Repayment	15,700	0%	30,000	0%	30,000	0%	30,000	0%	30,000	0%	30,000	0%	
20	TOTAL EXPENDITURES	\$ 12,950,400	100%	\$ 13,484,600	100%	\$ 13,645,200	100%	\$ 14,275,300	100%	\$ 14,837,300	100%	\$ 15,438,500	100%	
21														
22	REVENUES IN EXCESS OF EXPENDITURES	54,000		(522,400)		(174,500)		(330,700)		(409,100)		(515,100)		
23														
24	BEGINNING FUND BALANCE	3,159,800		3,213,800		2,691,400		2,516,900		2,186,200		1,777,100		
25														
26	ENDING FUND BALANCE	\$ 3,213,800		\$ 2,691,400		\$ 2,516,900		\$ 2,186,200		\$ 1,777,100		\$ 1,262,000		
			21%	19%			16%			12%			8%	

**City of Keizer**  
**Police Services Fee Update**  
**Fiscal Year 2021-22**

	PROJECTED		FORECASTED				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	
<b>REVENUES:</b>							
Police Service Fees	\$ 693,000	\$ 1,020,000	\$ 1,189,300	\$ 1,359,300	\$ 1,529,200	\$ 1,700,400	
General Fund Support	7,236,600	7,727,400	7,809,600	8,110,900	8,353,900	8,710,600	
Other Existing Revenues	160,300	346,600	357,000	364,100	371,400	378,800	
<b>TOTAL REVENUES</b>	<b>\$ 8,089,900</b>	<b>\$ 9,094,000</b>	<b>\$ 9,355,900</b>	<b>\$ 9,834,300</b>	<b>\$ 10,254,500</b>	<b>\$ 10,789,800</b>	
<b>EXPENDITURES:</b>							
Personnel Services	\$ 6,820,300	\$ 7,722,700	\$ 8,063,200	\$ 8,519,700	\$ 8,917,600	\$ 9,430,200	
Materials & Services	1,029,300	1,071,300	1,092,700	1,114,600	1,136,900	1,159,600	
Capital Outlay	229,700	300,000	200,000	200,000	200,000	200,000	
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,079,300</b>	<b>\$ 9,094,000</b>	<b>\$ 9,355,900</b>	<b>\$ 9,834,300</b>	<b>\$ 10,254,500</b>	<b>\$ 10,789,800</b>	
<b>REVENUES IN EXCESS OF EXPENDITURES</b>	<b>\$ 10,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

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 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
2020-21	\$ 680,000	\$ -	\$ 4.00	\$ -	\$ 48.00
2021-22	1,020,000	340,000	6.00	2.00	72.00
2022-23	1,189,300	169,300	7.00	1.00	83.95
2023-24	1,359,300	170,000	8.00	1.00	95.95
2024-25	1,529,200	169,900	9.00	1.00	107.94
2025-26	1,700,400	171,200	10.00	1.01	120.03

**TO: LONG RANGE PLANNING COMMITTEE**  
**THROUGH: CHRISTOPHER C. EPPLEY, CITY MANAGER**  
**FROM: TIM WOOD, FINANCE DIRECTOR**  
**SUBJECT: PARK SYSTEM LONG RANGE PLAN**

### Overview of the Park System

The goal of the Public Works Department Park Division is to provide the community with a diversified program to meet the recreational, educational and leisure needs of the citizens through a blend of pleasing landscapes, open spaces, parks and recreational facilities for both passive and active interests. The Park System is governed by 2008 Parks & Recreation Master Plan. The Park System master plan is being reviewed and updated during fiscal year 2020-21.

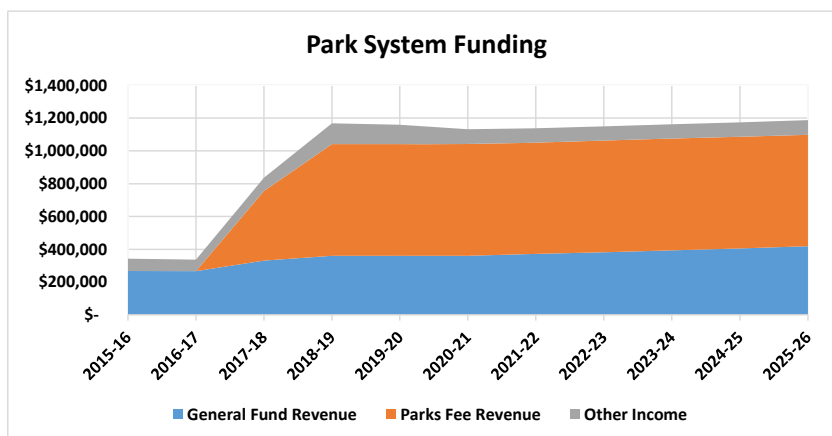
The Park System consists of:

- 15 Neighborhood parks covering 65.5 acres,
- 2 Community parks covering 27 acres,
- 1 Region park covering 148 acres
- 1 Landscape area covering 0.5 acres, and
- 1 Historical area covering 0.5 acres.

### Park System Funding

The Park System is funded by three primary sources:

- General Fund Revenue,
- Parks Fee Revenue, and
- Other Income which includes park reservation fees and property rental income



## **Long Term Sustainability of the Park System**

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.

In addition to the ongoing maintenance and repair requirements, the Park System has or will be completing the following capital improvements:

### **Year 1 – FY 19/20**

- Skate Park Update
- Willamette Manor Sport Court Replacement
- Northview Swing Set Replacement
- Replace 2000 F-250
- Tree Work System Wide
- Demo Charge House and Gravel Pad for Food Trucks

### **Year 2 – FY 20/21**

- Replace Claggett Play Structure
- Replace Northview Stairs
- Power and Water for Food Truck Pads
- Resurface and Expand North Parking Lot at Claggett Creek
- Repair Backstops/Fences at Claggett Creek & Other Parks
- Master Plan/SDC Methodology Update
- Tree Work System Wide
- Create Equipment Access to Lower Portion of Wallace House
- Paint Gazebo at Chalmers Park (completed by an Eagle Scout)

### **Year 3 – FY21/22**

- New Pathway Lighting at Bair Park and Additional Lighting at Country Glen
- Tree Work System Wide
- Replace Kubota Tractor
- Big Toy Picnic Shelters (2)
- ADA Compliance Work in Various Parks

### **Year 4 – FY 22/23**

- Picnic Shelter by the River at Keizer Rapids
- Replace Play Structure at Bob Newton
- Expand Trail/Road to Boat In Camp Site in Keizer Rapids
- Replace Play Structure at Ben Miller
- Tree Work System Wide

### **Year 5 – FY 23/24**

- New Sports Court at Keizer Rapids

- Expand Parking Lot by Dog Park at Keizer Rapids
- Replace 2 Zero Turn Mowers

**City of Keizer**  
**Long Range Plan - Park Services**  
**Fiscal Year 2021-22**

	PROJECTED	FORECASTED				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
1 <b>RESOURCES:</b>						
2 <b>Beginning Balance:</b>	\$ 389,800	\$ 364,100	\$ 328,300	\$ 308,500	\$ 249,000	\$ 179,100
3 Park Service Fees *	680,000	680,000	680,000	680,000	680,000	680,000
4 General Fund Support	360,800	371,600	382,700	394,200	406,000	418,200
5 Other Revenues	91,200	86,200	87,100	88,000	88,900	89,800
6 <b>TOTAL RESOURCES</b>	<b>\$ 1,521,800</b>	<b>\$ 1,501,900</b>	<b>\$ 1,478,100</b>	<b>\$ 1,470,700</b>	<b>\$ 1,423,900</b>	<b>\$ 1,367,100</b>
7						
8 <b>REQUIREMENTS:</b>						
9 <b>Expenditures:</b>						
10 Personnel Services	381,600	421,900	434,600	478,100	492,400	541,600
11 Materials & Services	276,100	276,700	285,000	293,600	302,400	311,500
12 Capital Outlay	500,000	475,000	450,000	450,000	450,000	350,000
14 <b>Total Expenditures</b>	1,157,700	1,173,600	1,169,600	1,221,700	1,244,800	1,203,100
15 <b>Fund Balance:</b>						
16 Unrestricted Fund Balance	364,100	328,300	308,500	249,000	179,100	164,000
17 <b>TOTAL REQUIREMENTS</b>	<b>\$ 1,521,800</b>	<b>\$ 1,501,900</b>	<b>\$ 1,478,100</b>	<b>\$ 1,470,700</b>	<b>\$ 1,423,900</b>	<b>\$ 1,367,100</b>
<b>Day's Cash Supply at End of Year</b>	195	176	166	134	96	88

\* The Park Services Fee is to provide resources to increase the level of repairs and maintenance in the City's park system. The fee covers additional employee 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 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.



# 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.

**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.

**ARRA (AMERICAN RECOVERY AND REINVESTMENT ACT)** – On February 17, 2009 President Obama signed the American Recovery and Reinvestment Act or Stimulus Package to restart the economy. The package contains extensive funding for science, engineering research and infrastructure, and more limited funding for education, social sciences and the arts.

**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.

**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.

# Glossary

**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.

**CAFR (COMPREHENSIVE ANNUAL 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.

**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.

**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.

**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.

# Glossary

**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.

**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.

# Glossary

**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.

**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.

# Glossary

**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 “measureable” 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.

**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.

# Glossary

**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.

**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.

# Glossary

**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.