

City of Keizer

Marion County, Oregon

Council Adopted

Budget FY 2020-21





FISCAL YEAR 2020-2021

BUDGET COMMITTEE MEMBERS

Council Members:

Cathy Clark, Mayor
Kim Freeman, President
Roland Herrera
Dan Kohler
Marlene Parsons
Laura Reid
Elizabeth Smith

Public Members:

Don Clark
Kevin Dial
J.D. Gillis
Ali Rasouli
Francisco Saldivar
Julia Sargent
Jonathan Thompson

STAFF

Chris Eppley, City Manager
Shannon Johnson, City Attorney

Department Head Team

Nathan Brown, Community Development 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

Democracy is based upon the conviction that there are extraordinary possibilities in ordinary people.

Harry Emerson Fosdick

Let us never forget that government is ourselves and not an alien power over us. The ultimate rulers of our democracy are not a President and senators and congressmen and government officials, but the voters of this country.

Franklin D. Roosevelt

The best cure for the ills of democracy is more democracy.

Edward Abby

The ballot is stronger than the bullet.

Abraham Lincoln

The idea of representative democracy will change. Today, we claim we don't use direct democracy because it would be impractical to poll everybody on every issue. The truth is that we use representative democracy because we want to get an above-average group to think through problems and make choices that, in the short term, might not be obvious—even if they are to everybody's benefit over the long term.

Bill Gates



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Keizer
Oregon**

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

Executive Director

Table of Contents

BUDGET MESSAGE

City Manager’s Budget Message	8
-------------------------------------	---

CITY OVERVIEW

City Demographics.....	10
Budget Process & Calendar	11-16
Financial Policies.....	17-22
Organization Chart.....	23
Fund – Department Matrix.....	24
City Council Goals	25

FINANCIAL TRENDS

General & Economic Information.....	27-28
Revenue Trends & Assumptions.....	29-33
Resources & Requirements	34
Budgets.....	35-36
Debt	37-38
Property Taxes and Comparative Tax Rate	39-40

BUDGET SUMMARY

Budget Overview and Highlights	42-47
All Funds Combined.....	48
Resource & Requirement by Fund Type.....	49
Fund Descriptions and Summary by Fund	50-54
Consolidated Fund Summary	55-58
Capital Expenditures.....	59
Fund Balances.....	60-62
Staffing History	63-65
Staffing Allocations.....	66
Summary of Employee Benefits	67
Department Summaries	68-92

FUNDS & DEPARTMENTS

Administrative Services	
Summary.....	94-95
City Manager’s Office	96-97
City Attorney’s Office.....	98-99
City Recorder’s.....	100-101
Human Resources	102-103
Finance	
Non-departmental.....	104-105
Information Systems	106-107
Utility Billing	108-109

Table of Contents

Public Works (Administrative Services)	
Non-departmental.....	110-111
Facility Maintenance	112-113
General Administration	114-116
Public Works	
Streets.....	117-119
Street Lighting.....	120
Transportation Improvements	121
Off-Site Transportation.....	122
Stormwater.....	123-125
Sewer	126-127
Sewer Reserve	128
Water.....	129-131
Water Facility Replacement.....	132
Park Services Fee	133-135
Park Improvements	136
General Fund	
Summary.....	137
Non-Department Resources	138-139
Non-Department Requirements.....	140-141
Community Development	142-143
Municipal Court	144
Police	145-146
Revenue Sharing	147
Other Funds	
Police Services Fee.....	148
Community Center	149-150
Public Education Government Access	151
Housing Rehabilitation Program.....	152
Energy Efficiency Loan Program	153
Keizer Station Local Improvement.....	154
LONG RANGE PLANNING	
Stormwater Fund.....	156-159
Water Fund.....	160-163
General Fund	164-172
Park Services Fund.....	173-175
GLOSSARY	
Common Budget Terms.....	177-183

Budget Message





City Manager's Budget Message City of Keizer Fiscal Year 2020-21

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 2020-21.

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 is experiencing an immediate drop in discretionary revenues associated with the Event Center as well as municipal court as residents are being encouraged to stay home and not gather in large groups. The immediate impact is expected to last through the first quarter of Fiscal Year 2020-21 however long term impact of the COVID-19 pandemic is yet to be determined.

With respect to Fiscal Year 2020-21, the City is expecting overall operating revenues to remain consistent with Fiscal Year 2019-20. The City is intentionally not proposing an increase in water or stormwater utility rates in an effort to provide some financial relief to the residents. Property taxes are expected to increase approximately 3% based on the annual increase in taxable assessed value. Much of the increase in property taxes will be offset by ongoing declines in franchise fees as more and more residents are eliminating telephone land lines and cable service.

The City is anticipating a 2% sewer rate increase. The sewer rates are set by the City of Salem, who manages the City's sewer infrastructure. The rate increase is needed to sustain service levels and fund necessary capital improvements.

The Fiscal Year 2020-21 operating budget, which includes personnel services and materials and services, is expecting to increase 2% as compared to Fiscal Year 2019-20. The increase is primarily attributable to an increase in wages, insurance and pension costs. The City anticipates transitioning the Police Department's Community Services Officer position to an additional Property and Evidence position and adding an additional event center employee once the venue rental activity returns to its pre-COVID-19 level. In addition the increase is associated with the sewer rate increase which is passed through to the City of Salem.

Capital outlay is expected to increase 11% as the City intends to resurface a significant portion of River Road. The increase is also attributed to relocating a stormwater drainage pipe.

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,

Christopher C. Eppley
City Manager



City Overview

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

Demographics

CITY OF KEIZER

Keizer, a mid-size city in Oregon, is nestled in the center of the Willamette Valley and is recognized as the "*Iris Capital of the World*." In the 1990's, the City experienced a rapid amount of new residential building and growth, establishing Keizer as one of the fastest growing cities in Oregon. In spite of this growth, the community continues to preserve its small-town pride by supporting the largest volunteer youth baseball program in Oregon and community-wide events, such as the KeizerFEST, the Keizer Holiday Lights Parade and the annual Miracle of Christmas lighting display. Opening for the first season in 1997, the Keizer Stadium is home to the Volcanoes, a Minor League baseball team affiliated with the San Francisco Giants. The citizens of Keizer can be proud of the progress of this great community. Pride, Spirit, and Volunteerism are alive and well in the City of Keizer.

DEMOGRAPHICS & STATISTICS

Incorporation	1982	City Debt	
Government	Council/Manager	Moody's Bond Rating	Aa3
Population (July 1, 2019)	38,580	General obligation debt	None
Neighborhood	3	General obligation debt limit*	\$123,507,779
Area in square miles	7.36	Revenue bonds debt	\$1,834,000
Keizer School Enrollment	7,565	Full faith and credit debt	\$11,925,000
		Line of Credit outstanding	None

Public Safety

Number of sworn officers	42
Number of holding cells	2

**3% of real market value of all taxable property in*

ECONOMIC INDICATORS

Largest Private Enterprise Tax Payers Assessed Value:

Culture & Recreation		Donahue Schriber Realty Group	\$68,958,720
Heritage center	1	MWIC Keizer LLC	14,982,610
Community center	1	MWSH Keizer LLC	14,068,440
Neighborhood parks	15	Target Corporation	13,116,512
Community parks	2	Lowe's HIW Inc	12,665,520
Regional park	1	CCP Keizer 1526 LLC	12,421,970
Dog park	1	Emerald Pointe LLC	12,367,680
Amphitheater	1	Per capita personal income	41,093
Splash fountain	1	Total personal income	\$1.5 billion
Public golf course	1	Average annual unemployment	4.1%
Minor league ball club	1	Real market value of property	\$4.4 billion
		Assessed value of property	\$2.8 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 develop 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 compute 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
Kim Freeman, President
Roland Herrera
Dan Kohler
Marlene Parsons
Laura Reid
Elizabeth Smith

Citizen Members

Don Clark
Kevin Dial
J.D. Gillis
Ali Rasouli
Francisco Saldivar
Julia Sargent
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 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 17** &
Friday, **April 24**

Notice of Budget Committee meeting on City Budget posted to website and for publication for purpose of receiving proposed budget, and a public hearing to be held on Monday, May 11th on the proposed budget and state revenue sharing.

Friday, **April 24**

Budget documents to be distributed to Budget Committee

Monday, **May 11**
6:00 p.m.

City Budget Committee Meeting

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

Tuesday, **May 12**
6:00 p.m.

City Budget Committee Meeting

- ◆ Public Testimony
- ◆ Continuation of presentations and discussion

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

City Budget Committee Meeting

- ◆ Continuation of discussion from Tuesday, May 12th as needed
- ◆ Budget recommendations to City Council

Friday, **May 22**

Financial Summaries and notice of budget hearings for publication

Monday **June 1**
7:00 p.m.

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

Monday **June 15**
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.

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.

Financial Policies

2. Capital assets include land, right-of-way, buildings, improvements, equipment, infrastructure, and other tangible and intangible assets costing \$5,000 or more and used in operations that have initial useful lives extending beyond two years.
3. Adequate insurance shall be maintained on all capital assets.

INVESTMENTS

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

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

DEBT POLICIES

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

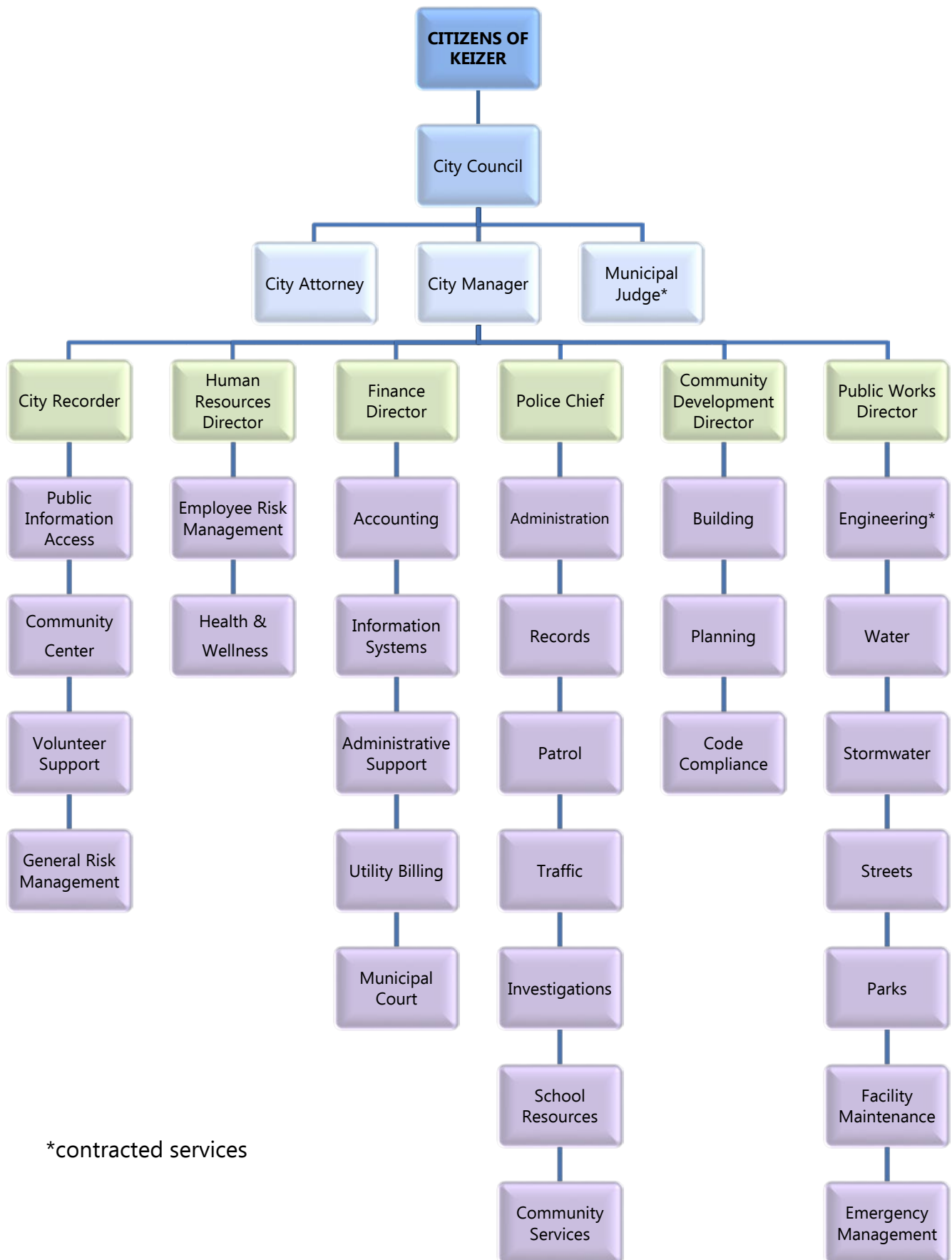
1. The City will confine long-term borrowing to capital improvements.
2. General Obligation Debt issued by the City shall not exceed three percent of the total assessed value of property in the City, in accordance with Oregon State law (ORS 287.004).
3. The City will follow a policy of full disclosure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

Financial Policies

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

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

1. The City shall establish and maintain a system of internal controls that is designed to provide reasonable assurance that the City achieves the following objectives:
 - a. Effective and efficient operations
 - b. Reliable and accurate financial information
 - c. Compliance with applicable laws and regulations
 - d. Safeguarding assets against unauthorized acquisition, use or disposition
2. The financial system shall be used as the means of recording and reporting financial transactions in a way that will assist users in assessing the service efforts, costs and accomplishments of the City.
3. The City will establish and maintain only those funds that are necessary by law and for sound financial management.
4. The City shall prepare and adopt an annual budget by June 30th of each year.
5. The City shall annually prepare and publish, by December 31st of each year, 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.



Fund - Department Matrix

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

X indicates primary responsibility for budget and services provided

M Major Fund

N Non-major Fund

City Council Goals

Introduction

Each year at a City Council work session, the Council reviews, reprioritizes and updates the City Council Goals. Below is a listing of the Council's goal list as adopted in April 2019.

Council Goals Established for 2019 through 2021

SHORT TERM GOALS

- Charter Review
 - Create Charter Review Committee
 - Revise Section 44 of Charter
 - Overall Update to Charter
 - May 2020 Ballot – Fall back date November 2020
- Urban Growth Boundary
 - Completion of Studies and Recommendations
 - Continue Community Engagement
- Community Outreach
 - Community Makeup – demographics and diversity
 - Scorecard of the changes made and their effectiveness
 - Recruitment and Training for Volunteers
 - Youth Engagement
- Begin Parks Master Plan Update
 - Engage Youth Sports Groups in Process
- Youth Councilor Program
 - Increase recruitment – private and home school
 - Revisit experience – what do they want out of experience
- City Staffing and Levels of Service
 - Current Services
 - Demand for Services
 - Unfunded Mandates/Available Funding
 - Staff Diversity

LONG TERM GOALS

- City Staffing Level of Service
 - Strategic Plan
- Urban Growth Boundary
 - Determine Direction after Short Term Studies
- Transportation Systems Plan Update
- Complete Parks Master Plan Update



Financial Trends

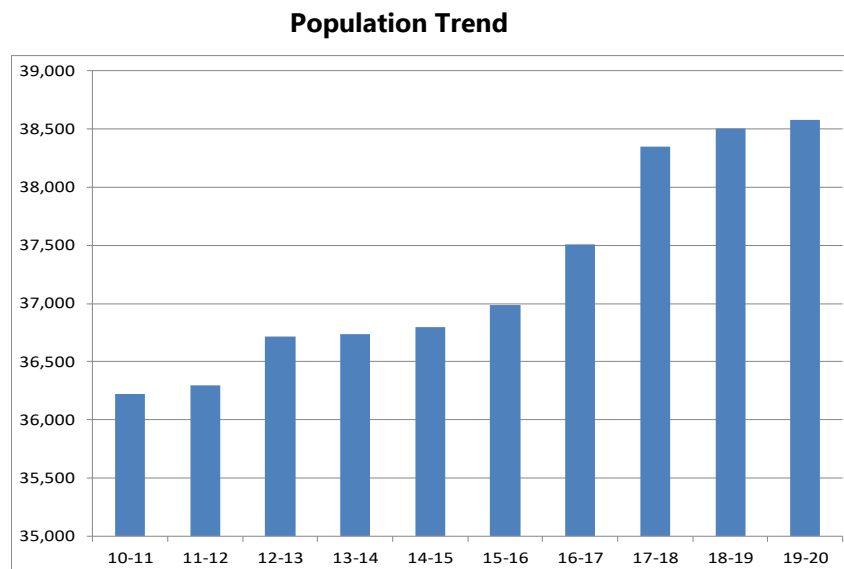
General & Economic Information.....	
Revenue Trends & Assumptions.....	
Resources & Requirements	
Budgets.....	
Debt.....	
Property Taxes and Comparative Tax Rate	

General & Economic Information

Keizer is located in northwestern Oregon in Marion County, along the 45th parallel. As of July 1, 2019, its population was 38,580. 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 1.0% and 1.5% annually compared with the State of Oregon, which is increasing in population at 1.3% 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 2.4 percent before seasonal adjustment.

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

Year	CPI-U Increase
2010	101.3%
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%

General & Economic Information

Population Staffing Per Capita	City Population vs. Number of City Employees by Fiscal Year									
	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20
	36,220	36,295	36,715	36,735	36,795	36,985	37,505	38,345	38,505	38,580
	93	90	90	92	95	95	94	100.5	100.5	101.5
	2.6	2.5	2.5	2.5	2.6	2.6	2.5	2.6	2.6	2.6

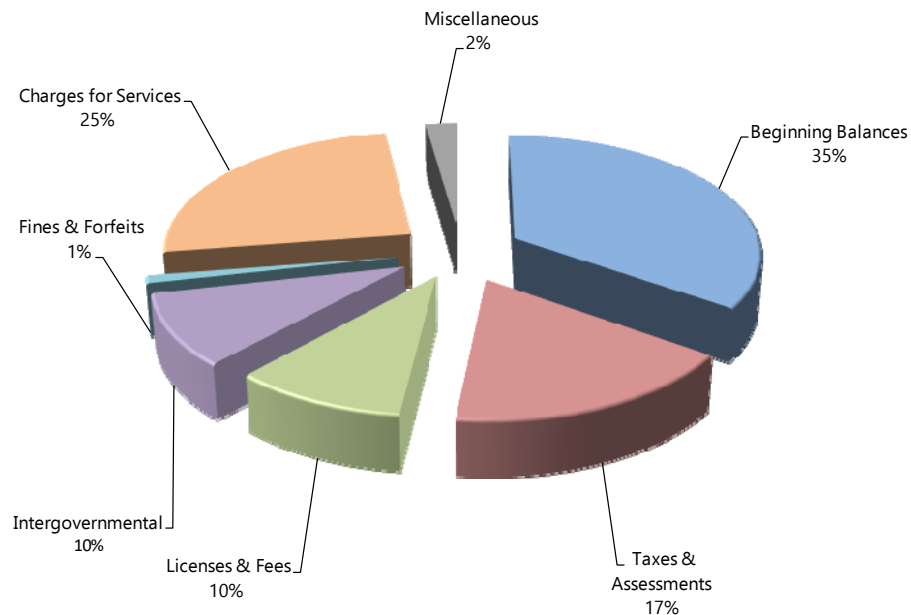
This chart compares the City of Keizer's population to the City's number of full-time employees over the past ten years. For the 2020-21 fiscal year, the City budgeted 103.0 full-time equivalents (FTE). Expressed in per capita terms, the FTE count is 2.6 employees per thousand of population.

Revenue Trends & Assumptions

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

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

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



The revenue sources and assumptions used in the fiscal year 2020-21 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 \$2.9 billion for fiscal year 2020-21 compared to real market value which is approximately \$4.3 billion; over 48% above assessed value.

Revenue Trends & Assumptions

At \$5.7 million, property tax revenues continue to be a major source of revenue for the City, comprising 19% of total revenues. Despite the economic downturn and slow recovery during the past ten year period, property taxes increased 26% or \$1.5 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 2019-20 increasing to 59%. The higher the percentage the more likely the City will receive the full 3% growth in future years.

For fiscal year 2020-21, Marion County projects approximately 3.0% increase in current property tax revenues. The increase is primarily attributable to the 3% increase in taxable assess 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 2020-21, 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 2020-21 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 3% primarily due to rate increases. Electricity fee revenues make up over 40% of total franchise fees and have increased 3% during this time.

Assumptions for fiscal year 2020-21 include:

- Electricity and Gas franchises expect revenues to be consistent with the projected fiscal year 2019-20 revenues.
- Telephone franchise revenues continue to decline as more users switch from landlines to cellular phones which are not subject to franchise tax. Fiscal year 2020-21 revenue projections are based

Revenue Trends & Assumptions

on a 3% reduction over fiscal year 2019-20 projected revenues, consistent with the current downward trend.

- The area's cable television provider has consistently declined over the last several years as users are turning to alternative streaming services. Revenues are based on a 5% reduction over fiscal year 2019-20 projected revenues, consistent with the current downward trend.
- City Utility assessments and fees are expected to remain consistent with the prior year with the exception of Sewer which is anticipated to increase approximately 2%.

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. The fee is expected to provide \$680,000 in revenue per year.

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 2020-21 using assumptions from Marion County and the City's Community Development 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 2020-21 using assumptions from Marion County and the City's Community Development 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 \$4.4 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).

FINES AND FORFEITS

The City operates a municipal court to handle traffic citations and municipal code violations with the

Revenue Trends & Assumptions

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). Utility rates are expected to remain consistent with fiscal year 2019-20, with the exception of sewer which is anticipated to increase approximately 2.0%. These revenues make up 39% 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, however given the current economic environment the City plans to forego an anticipated rate increase for fiscal year 2020-21. This will slow down the reinvestment into the water system.

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 2.0% in fiscal year 2020-21 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. Given the current economic environment the City plans to forego an anticipated rate increase for fiscal year 2020-21.

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 6% over projected fiscal year 2019-20 amounts.

MISCELLANEOUS

For fiscal year 2019-20, 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.

Currently, the LGIP is earning 2.00% 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

Revenue Trends & Assumptions

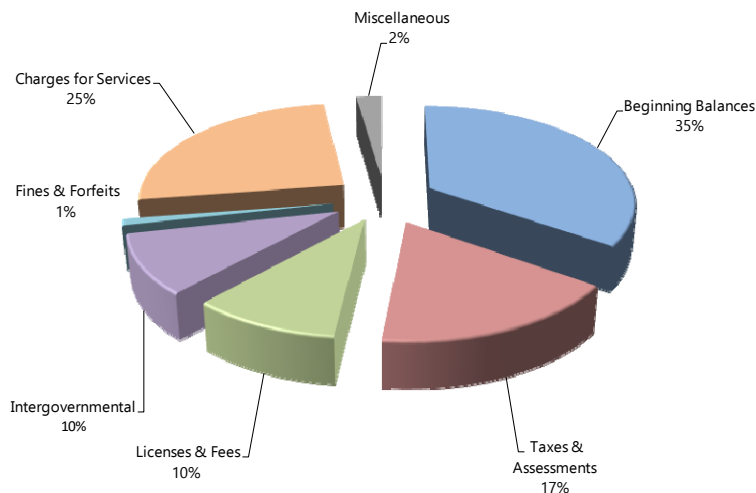
the upcoming year.

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.

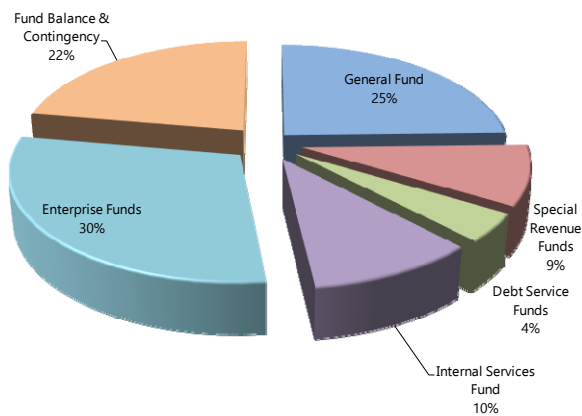
Financial Trends – Resources & Requirements

RESOURCES BY SOURCE – FY 2020-21



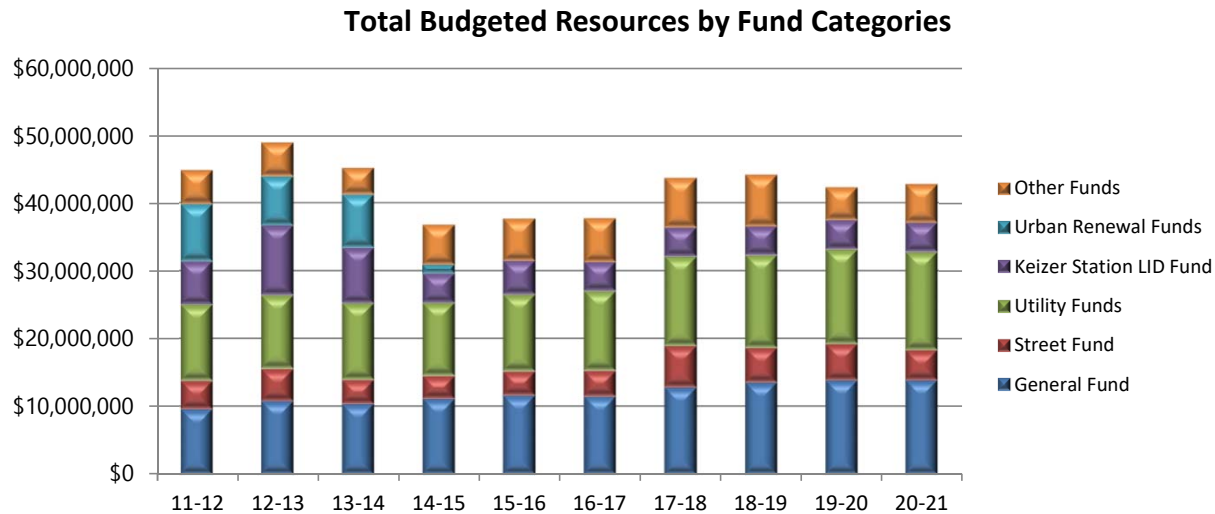
For fiscal year 2020-21, total resources come to \$47 million. Charges for Services support the City’s utilities including Water, Sewer and Stormwater. Property tax revenues, including delinquencies continue to be a major source of resources for the City. For this fiscal year, City property taxes are projected to be 3% above the previous fiscal year.

REQUIREMENTS BY USE – FY 2020-21

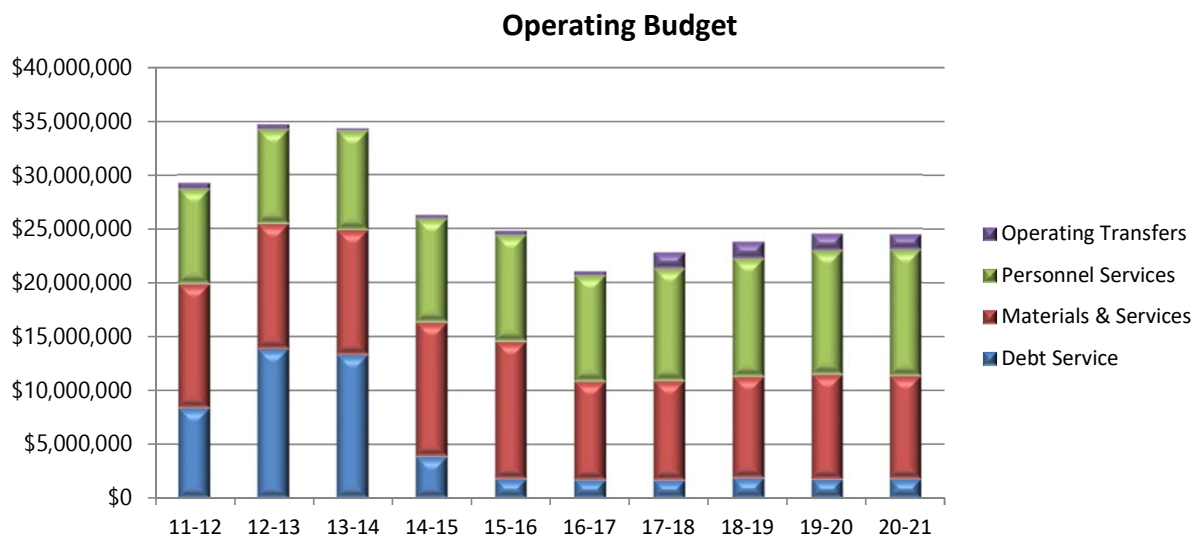


Requirements are balanced to fiscal year 2020-21 resources at \$47 million. As the pie chart above shows, 22% of this fiscal year’s requirements are budgeted as contingency and ending fund balances. The remaining budgeted requirements are allocated between the General Fund, Special Revenue Funds, Capital Projects, Debt Service and Utility Funds.

Financial Trends - Budgets

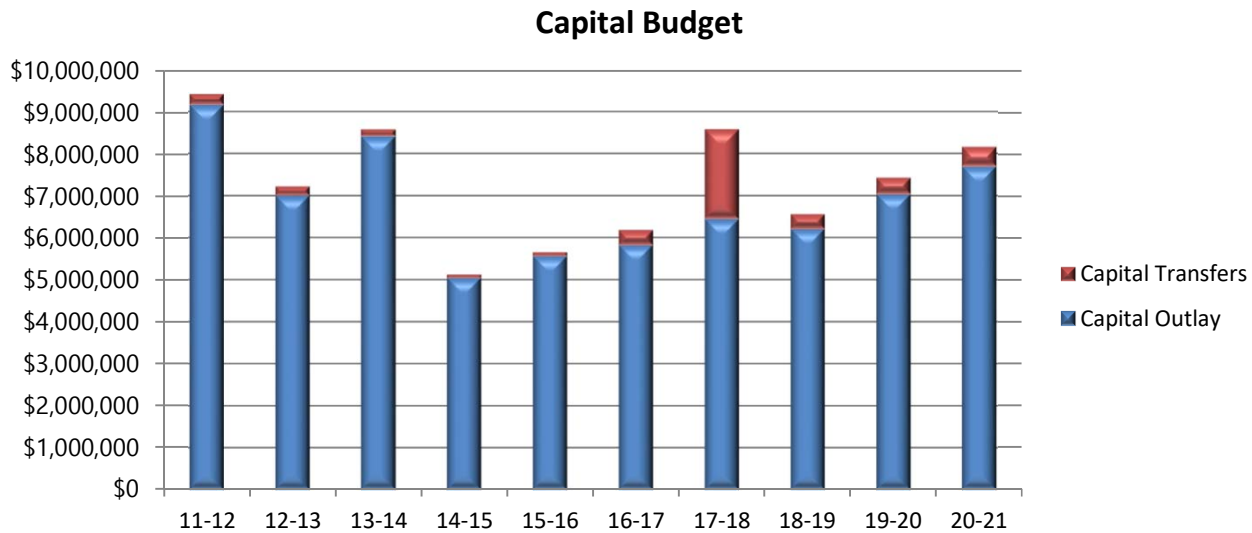


This graph depicts the total resources budgeted in each fund category for the past ten fiscal years. The graph indicates the combined General Fund, which includes General Services, Community Development, Municipal Court and Police Services. The Utility funds include Water, Sewer and Stormwater both Operations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

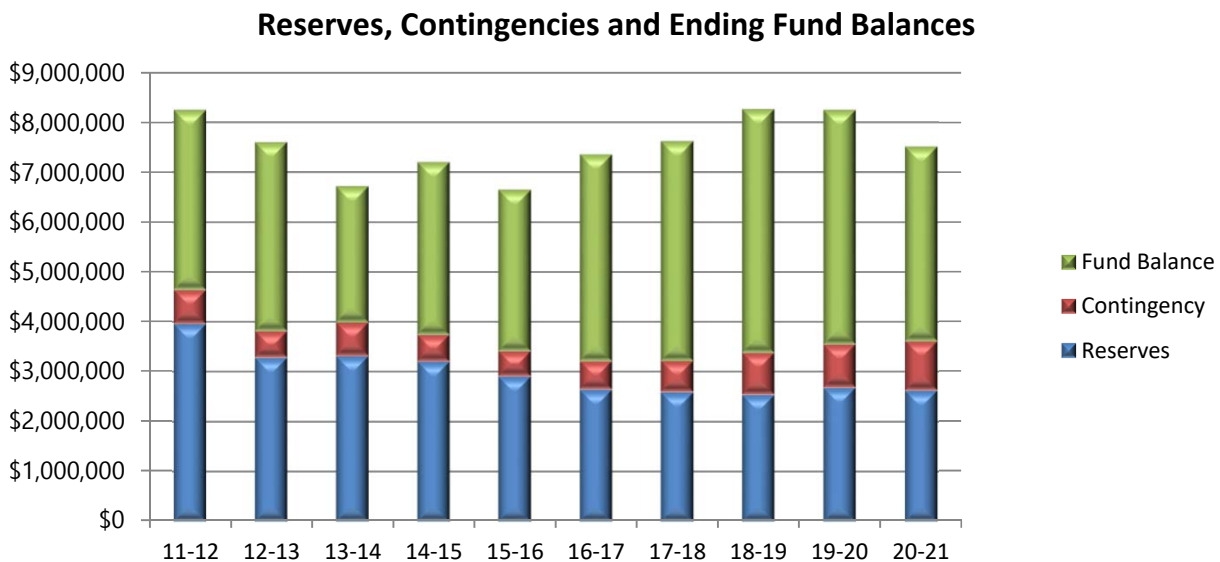


The above graph depicts the total operating expenditures by category for the past ten fiscal years, adjusted for inflation. Spikes in debt service payments in FY12-13 and FY13-14 represent pay down of Keizer Station Local Improvement District debt resulting from the foreclosure of delinquent properties. 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



The above graph depicts the total capital expenditures by category for the past ten fiscal years, adjusted for inflation. Capital construction in FY10-11 through FY19-20 is for road, water and stormwater improvements. FY17-18 includes a capital transfer which will be used as short term working capital for the construction of the bridge over Claggett Creek on Dearborn Ave NE.



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
12/1/2020	\$ 11,925,000	\$ -	\$ 310,050	\$ 310,050
6/1/2021	11,925,000	-	310,050	310,050
12/1/2021	11,925,000	-	310,050	310,050
6/1/2022	11,925,000	-	310,050	310,050
12/1/2022	11,925,000	-	310,050	310,050
6/1/2023	11,925,000	-	310,050	310,050
12/1/2023	11,925,000	-	310,050	310,050
6/1/2024	11,925,000	-	310,050	310,050
12/1/2024 through 12/1/2031	11,925,000	-	4,030,650	4,030,650
6/1/2031	11,925,000	11,925,000	310,050	12,235,050
		\$ 11,925,000	\$ 6,821,100	\$ 18,746,100

Gas Tax Revenue Loan Debt Service Schedule

	Interest Rate	Original Date	Maturity Date	Original Principal	Principal Outstanding	Annual Debt Service
2018 Gas Tax Revenue	3.05%	4/26/2018	6/1/2033	\$ 1,800,000	\$ 1,609,000	\$ 152,000

Payment Date	Principal Balance	Principal Payment	Interest Payment	Total Payment
12/1/2020	\$ 1,609,000	\$ -	\$ 24,537	\$ 24,537
6/1/2021	1,506,000	103,000	24,537	127,537
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 through 12/1/2032	375,000	916,000	148,764	148,764
6/1/2033	147,000	147,000	2,242	149,242
		\$ 1,609,000	\$ 364,050	\$ 1,973,050

Financial Trends - Debt Service

REVENUE BONDS

Revenue bonds are long-term obligations that are payable solely from a designated source of revenue. They do not carry any taxing power or general fund pledge as security. Currently, the City has one revenue bond issue outstanding.

Water Revenue Loan Debt Service Schedule

	Interest Rate	Original Date	Maturity Date	Original Principal	Principal Outstanding	Annual Debt Service	Coverage Ratio*
2005 Water Revenue Loan	4.10%	9/30/2005	9/1/2020	\$ 2,600,000	\$ 225,000	\$ 231,000	3.70%

* Coverage ratio required by the Water Revenue Loan is 1.25. In other words, the net operating revenues pledged by these funds must exceed their annual debt service payments by at least this ratio. To date, the City's revenue bond has all exceeded these coverage requirements.

Fiscal Year End	Principal Payable	Interest Payable	Total
June 30, 2021	\$ 225,000	\$ 4,613	\$ 229,613

	Debt Outstanding	Debt Per Capita	Debt as % of RMV	Statutory Maximum
Revenue Bond, debt ratios	\$ 225,000	\$ 5.83	5.06%	NA

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

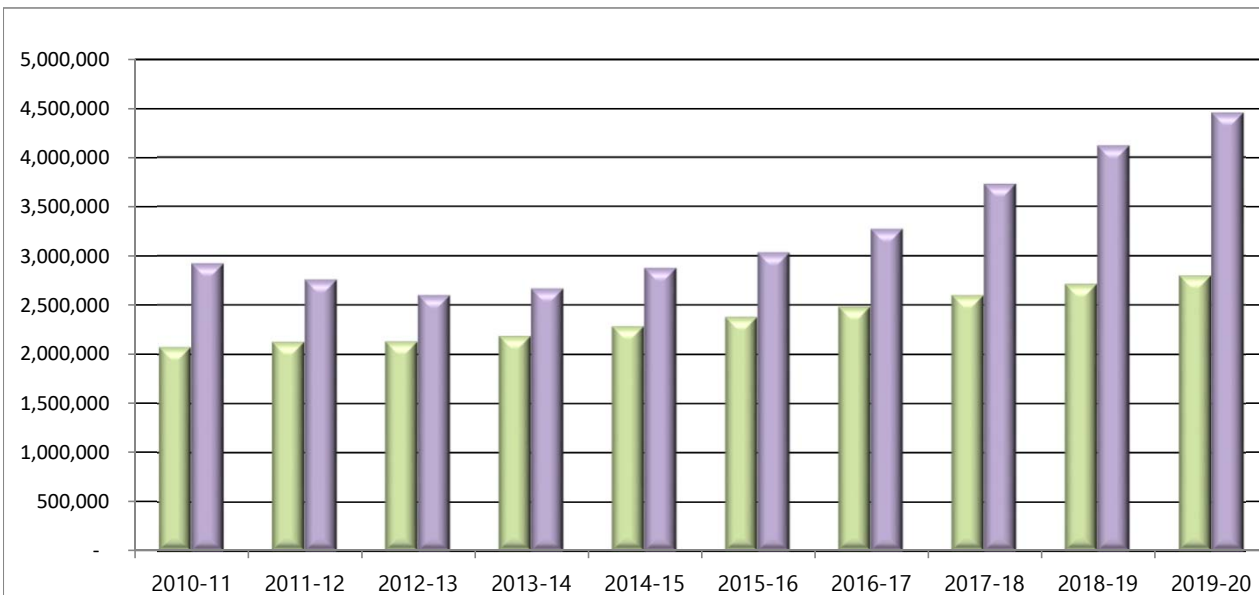
The City does not anticipate issuing any new debt in the immediate future.

Financial Trends - Property Taxes

City Property Tax Revenues		2019-20 Actual Tax Revenue	2020-21 Estimated Tax Revenues 103%
1	District Assessed Value	\$2,799,098,919	\$2,883,071,887
2	Permanent Tax Rate per \$1,000	\$2.0838	\$2.0838
3	Gross Property Tax Revenues	\$5,832,762	\$6,007,745
4	Penalties/Compression/Adjustments	1,493	
5	Property Tax Revenues	\$5,834,255	\$6,007,745
6	Uncollectables and Discounts (5.0%)	(291,713)	(300,387)
7	Net Anticipated Tax Collected	\$ 5,542,542	\$ 5,707,358

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 assessed value continues to climb and real market value took a decline with the economic downturn impacting 2009-10 values. 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 66% 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

FY19-20

<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 & Rec Tax Rate/\$1,000</i>	<i>Total FTE</i>	<i>Total FTE/1,000 Residents</i>	<i>Total Tax Rate</i>
Roseburg	24,890	8.38	170.35			170.35	6.84	8.38
Beaverton	98,255	4.42	599.01	1.32	1.70	678.01	6.90	8.17
Klamath Falls	22,000	5.58	158.20	2.88		236.20	10.74	8.46
Woodburn	25,135	6.40	165.00	2.13		181.00	7.20	8.53
Albany	54,120	7.55	427.40			427.40	7.90	7.55
Pendleton	17,020	7.11	168.00			168.00	9.87	7.11
La Grande	13,290	7.44	161.86			161.86	12.18	7.44
Forest Grove	25,180	5.56	174.47			174.47	6.93	6.29
Milwaukie	20,535	4.55	150.46	2.41		201.46	9.81	7.69
Eugene	171,210	8.07	1530.39			1530.39	8.94	8.07
Oregon City	35,570	4.41	210.37	2.41		270.37	7.60	7.55
Redmond	30,600	4.41	207.50	1.75	0.37	266.50	8.71	6.53
Sherwood	19,595	3.45	120.00	2.07		134.00	6.84	6.25
Salem	167,400	8.15	1237.75			1237.75	7.39	8.15
McMinnville	33,930	6.31	231.67			231.67	6.83	6.31
Newberg	24,045	2.58	144.89	2.07	1.30	180.89	7.52	5.95
Lake Oswego	39,115	5.21	345.30			345.30	8.83	5.94
Hillsboro	103,350	5.39	859.15			859.15	8.31	6.12
Medford	81,465	5.30	476.00			476.00	5.84	5.30
The Dalles	14,820	3.02	103.24	2.10		126.24	8.52	5.12
Corvallis	58,885	6.18	473.17			473.17	8.04	6.18
Springfield	61,355	7.41	419.87			419.87	6.84	7.41
Tigard	53,450	2.85	304.85	2.07		341.85	6.40	5.65
Wilsonville	25,635	2.52	178.29	2.07		196.29	7.66	5.32
Tualatin	27,135	2.87	159.20	2.07		178.20	6.57	5.67
West Linn	25,905	2.55	129.28	2.07		171.28	6.61	5.35
Ashland	20,960	4.43	259.57			259.57	12.38	4.43
Bend	91,385	3.13	702.71	1.25	1.59	702.71	7.69	5.97
Grants Pass	37,485	5.92	243.64			243.64	6.50	5.92
Keizer	38,580	2.08	100.50	2.03		138.50	3.59	4.11
Average FTE for All Listed Cities							7.87	
Average Tax Rate for All Listed Cities								6.56

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 7.01.2019.
- 2019-20 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.
- 2019/20 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

Budget Overview & Highlights.....	
All Funds Combined.....	
Resources & Requirements by Fund Type.....	
Fund Descriptions & Summary by Fund	
Consolidated Fund Summary	
Capital Expenditures.....	
Fund Balances.....	
Staffing History	
Staffing Allocations.....	
Employee Benefits.....	
Department Summaries	

Budget Overview

The following provides an overview of the fiscal year 2020-21 Budget as a supplement to the Citywide Budget summaries by fund found in this section.

The total budget for fiscal year 2020-21 is \$46,789,800 a 1.2% increase from the current year budget primarily due to an increase in taxes and assessments, intergovernmental revenues and charges for services offset by a decrease in licenses and fees. The City's total operating budget, excluding transfers and debt proceeds, is \$29,063,200.

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 2020-21 total \$29,063,200 (excluding transfers and debt proceeds). Revenue trends are described in detail starting on page 29.

EXPENDITURES

Expenditures for fiscal year 2020-21 total \$35,937,000 (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 3.6% primarily due to increases in wages, insurance and retirement costs. The budget provides for salary and wage increases of 2.5% for non-represented employees and employees represented by the Keizer Police Union. Employees represented by the Local 737 provides for a 2.37% increase. In addition, the budget includes a 7.5% increase in medical insurance premiums. Employees from the City's two labor groups, Keizer Police Association and Local 737, contribute 5% to their

Budget Overview

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 \$2.6 million. Retirement costs are expected to increase 2% primarily due to the increase in salary and wages.

Materials & Services

Materials and Services expenditures include administrative costs, a variety of contractual services, and operating and maintenance costs. Materials and Services is expected to be consistent with the prior years budgeted amounts.

Capital Outlay

The City's total capital outlay budget for fiscal year 2020-21 is \$8,996,600 of which \$4,544,600 is for routine expenditures and \$4,452,000 is for non-routine expenditures. A summary of total capital expenditures is on page 59.

Debt Service

Citywide debt service is budgeted at \$2,048,700 and includes the following payments:

- Keizer Station Local Improvement District - \$1,666,900
- Water Fund - \$229,700, and
- Street Fund - \$152,100

Transfers

The fiscal year 2020-21 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 - \$693,000
- From the General Fund to the Park Services Fund to provide at least 2.5% of the General Fund revenues in support of the park operations - \$360,800
- From the Park Services Fund to the Park Improvement Fund for capital improvements - \$65,000
- From the General Fund to the Park Improvement Fund to repay an interfund loan - \$15,700

Budget Overview

- 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 - \$550,000
- From the Park Services Fund to the Water Fund to share the proceeds from the cell tower lease located in Bair Park - \$25,000.

FUND BALANCES

The City's reserves and fund balances consist of restricted funds for specific purposes and planned future expenditures, set aside for emergencies and unforeseen circumstances and for operating capital. The City's total projected Ending Fund Balance is \$7,466,100. Projections by fund are on pages 60-62.

Budget Highlights

The fiscal year 2020-21 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 \$46,789,800 and includes \$8,996,600 in capital spending and \$2,048,700 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 2020-21 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 2020-21 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 1.0-1.5% annually. The Consumer Price Index in Oregon for 2019 was up 2.37% over 2018. 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 2020-21 as compared to increasing 3.3% during fiscal year 2019-20. The increase is primarily attributed to a 3% increase in assessed value.

Budget Highlights

Assessments

Assessments are expected to remain consistent at approximately \$1.3 million in fiscal year 2020-21 as compared to fiscal year 2019-20. 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 increase 1.1% in fiscal year 2020-21 as compared to fiscal year 2019-20. The increase is attributed to an increase in liquor tax and state shared revenues offset by a decrease in cigarette taxes.

Charges for Services

Charges for services are expected to increase approximately 1.2%. The increase is attributed to:

- the annualized impact of a 4% water rate increase that took effect January 1, 2020,
- the annualized impact of a \$0.55 per ESU Storm Water rate increase that took effect January 1, 2020, and
- an expected 2.0% sewer rate increase effective January 1, 2021. The City of Salem, who manages the regional sewer system, sets the sewer rates for the City of Keizer.

In response to the economic impact of COVID-19 pandemic the City is not increasing water, stormwater, park services and police services rates during Fiscal Year 2020-21.

OPERATING EXPENDITURES

In total, the City's operating expenditures, which include personnel services and materials and services are expected to increase 3%.

Personnel Services

Personnel Services include employee salaries and wages, retirement benefits and health and welfare benefits. The City anticipates a \$0.9 million increase in personnel services expense in fiscal year 2020-21 as compared to fiscal year 2019-20. A summary of employee benefits City-wide is provided on page 67.

Salaries and Wages

Employee salary and wages comprise the largest category of personnel services. Salaries and wages are expected to increase \$0.4 million in fiscal year 2020-21 as compared to fiscal year 2019-20 budget.

For employees not subject to the provisions of a collective bargaining agreement salaries and wages are projected to increase 2.5%. Employees subject to the Keizer Police Association collective bargaining agreement are projected to increase 2.5% and employees subject to the Local 737 are projected to increase 2.37%. 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 2020-21 will be 103 employees as compared to 101.5 in fiscal year 2019-20. The City anticipates adding one employee to provide additional guest support in the Event Center and transitioning a part time Community Services Officer position to a full-time Property and Evidence position in the Police Department

Budget Highlights

Retirement Benefits

Retirement benefits provided to City employees are remaining the same but the cost of those benefits will increase approximately \$0.2 million in fiscal year 2020-21 as compared to fiscal year 2019-20. The increase is the result of adding an additional 1.5 full-time equivalents and since retirement benefits are calculated as a percentage of salaries and wages the cost of living adjustment has also resulted in an increase in the cost of retirement benefits.

Health and Welfare Benefits

Health and welfare benefits provided to city employees will remain the same however, the cost to provide those benefits is expected to increase approximately 7.5% in fiscal year 2020-21 as compared to fiscal year 2019-20. Health insurance premiums will increase no more than 8% and dental insurance premiums will increase no more than 3%. Consistent with fiscal year 2019-20 represented and non-represented employees will be required to pay 5% and 10%, respectively, of the cost of the medical and dental insurance premiums.

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

Materials and Services

Materials and services are expected to increase \$0.4 million from \$10.8 million in fiscal year 2019-20 to \$11.2 million in fiscal year 2020-21. The primary reasons for the increase in materials and services is due to the expected sewer rate increase by the City of Salem and rising costs such as liability insurance and contractual services.

NON-OPERATING EXPENDITURES

Non-operating expenditures which include capital outlay and debt service are expected to increase \$4.3 million in fiscal year 2020-21 as compared to fiscal year 2019-20.

Capital Outlay

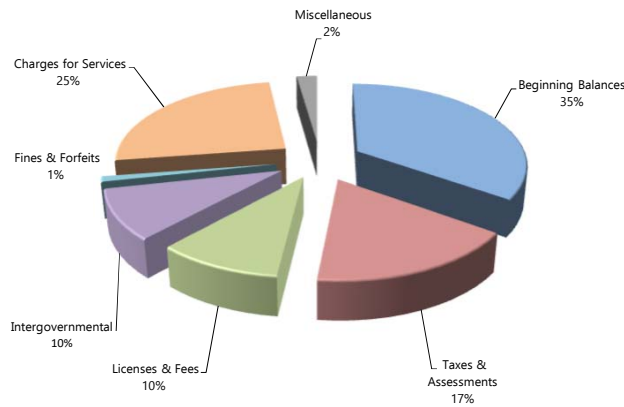
Capital outlay costs are expected to increase \$4.2 million from \$4.8 million in fiscal year 2019-20 to \$9.0 million in fiscal year 2020-21. The City has appropriated over \$3.4 million for development of the I-5 Chemawa southbound on-ramp should the Oregon Department of Transportation proceed with this project. The remaining increase is attributable to ongoing street resurfacing projects, primarily River Road.

Debt Service

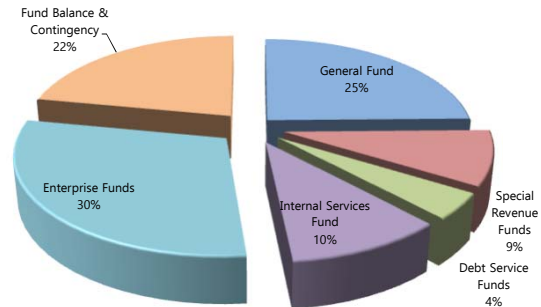
Payments of principal and interest on the City's debt obligations is expected to remain consistent with the prior year as no new debt is anticipated. The City continues to pay down the debt associated with the Keizer Station Local Improvement District bonds, Water Revenue Bonds and Gas Tax loan.

All Funds Combined

Revenues (net eliminations)*



Expenditures (net eliminations)*



	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
RESOURCES:								
Beginning Balance:	\$ 14,055,164	\$ 15,356,445	\$ 15,622,000	\$ 16,962,700	\$ 15,496,100	\$ 15,496,100	\$ 15,496,100	-0.8%
Revenues:								
Taxes & Assessments	6,872,213	7,324,064	7,411,600	7,374,600	7,600,400	7,600,400	7,600,400	2.5%
Licenses & Fees	4,096,886	4,756,755	4,568,900	4,542,700	4,455,100	4,455,100	4,455,100	-2.5%
Intergovernmental	3,787,848	4,641,548	4,506,500	4,421,500	4,350,400	4,350,400	4,350,400	-3.5%
Fines & Forfeits	388,139	472,632	454,000	438,000	464,000	464,000	464,000	2.2%
Charges for Services	10,370,870	10,834,313	11,175,000	10,905,000	11,190,800	11,190,800	11,190,800	0.1%
Miscellaneous	1,225,356	1,364,834	1,056,900	1,074,300	1,002,500	1,002,500	1,002,500	-5.1%
Total Revenues:	26,741,312	29,394,146	29,172,900	28,756,100	29,063,200	29,063,200	29,063,200	-0.4%
Other Resources:								
Debt Proceeds	1,800,000	-	-	-	-	-	-	-
Transfers In	1,668,400	1,958,200	2,258,800	2,238,800	2,230,500	2,230,500	2,230,500	-1.3%
Total Other Resources	3,468,400	1,958,200	2,258,800	2,238,800	2,230,500	2,230,500	2,230,500	-1.3%
TOTAL RESOURCES	44,264,876	46,708,791	47,053,700	47,957,600	46,789,800	46,789,800	46,789,800	-0.6%
REQUIREMENTS:								
Expenditures:								
Personnel Services	11,234,314	12,068,737	13,185,200	12,705,900	13,664,300	13,664,300	13,664,300	3.6%
Materials & Services	9,903,867	10,108,344	11,228,700	10,751,300	11,215,400	11,227,400	11,227,400	0.0%
Capital Outlay	4,258,660	3,593,433	8,110,300	4,754,600	8,996,600	8,996,600	8,996,600	10.9%
Debt Service	1,843,190	2,017,263	2,013,900	2,010,900	2,048,700	2,048,700	2,048,700	1.7%
Total Expenditures:	27,240,031	27,787,777	34,538,100	30,222,700	35,925,000	35,937,000	35,937,000	4.1%
Other Requirements:								
Transfers Out	1,668,400	1,958,200	2,258,800	2,238,800	2,230,500	2,230,500	2,230,500	-1.3%
Contingency	-	-	998,000	-	1,156,200	1,156,200	1,156,200	15.9%
Total Other Requirements	1,668,400	1,958,200	3,256,800	2,238,800	3,386,700	3,386,700	3,386,700	4.0%
Fund Balance:								
Restricted	11,834,415	12,781,222	6,787,900	11,574,700	5,074,900	5,074,900	5,074,900	-25.2%
Committed	570,510	629,138	415,900	450,900	217,900	217,900	217,900	-47.6%
Assigned	620,361	1,083,450	440,100	1,235,400	556,200	544,200	544,200	23.7%
Unassigned	2,331,159	2,469,004	1,614,900	2,235,100	1,629,100	1,629,100	1,629,100	0.9%
Total Fund Balance	15,356,445	16,962,814	9,258,800	15,496,100	7,478,100	7,466,100	7,466,100	-19.4%
TOTAL REQUIREMENTS	\$ 44,264,876	\$ 46,708,791	\$ 47,053,700	\$ 47,957,600	\$ 46,789,800	\$ 46,789,800	\$ 46,789,800	-0.6%

Notes:

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

Resource & Requirement Summary by Fund Type

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

	General	Special Revenue	Nonmajor Governmental	Major Enterprise	Nonmajor Enterprise	Internal Service	Debt Service	Eliminations	Total
1 RESOURCES:									
2 Beginning Balance:	\$ 2,235,100	\$ 1,516,500	\$ 5,255,700	\$ 2,543,100	\$ 1,002,100	\$ 219,300	\$ 2,724,300	\$ -	\$ 15,496,100
3 Revenues:									
4 Taxes & Assessments	6,037,000	-	-	-	590,000	-	973,400	-	7,600,400
5 Licenses & Fees	2,923,400	10,600	1,431,600	55,500	-	-	-	-	4,421,100
6 Intergovernmental	1,316,700	2,900,000	133,700	-	-	-	-	-	4,350,400
7 Fines & Forfeits	464,000	-	-	-	-	-	-	-	464,000
8 Charges for Services	5,000	-	-	11,044,800	175,000	4,185,500	-	(4,185,500)	11,224,800
9 Miscellaneous	133,000	20,500	160,000	19,500	13,000	-	656,500	-	1,002,500
10 Total Revenues:	10,879,100	2,931,100	1,725,300	11,119,800	778,000	4,185,500	1,629,900	(4,185,500)	29,063,200
11 Other Resources:									
12 Debt Proceeds	-	-	-	-	-	-	-	-	-
13 Transfers In	693,000	-	441,500	1,096,000	-	-	-	-	2,230,500
14 Total Other Resources	693,000	-	441,500	1,096,000	-	-	-	-	2,230,500
15 TOTAL RESOURCES	13,807,200	4,447,600	7,422,500	14,758,900	1,780,100	4,404,800	4,354,200	(4,185,500)	46,789,800
16 REQUIREMENTS:									
17 Expenditures:									
18 Personnel Services	7,960,600	153,700	384,200	2,115,100	188,900	2,861,800	-	-	13,664,300
19 Materials & Services	3,627,000	879,500	515,400	8,680,800	660,000	1,050,200	-	(4,185,500)	11,227,400
20 Capital Outlay	164,000	2,441,800	4,466,500	1,453,800	278,500	192,000	-	-	8,996,600
21 Debt Service	-	152,100	-	229,700	-	-	1,666,900	-	2,048,700
22 Total Expenditures:	11,751,600	3,627,100	5,366,100	12,479,400	1,127,400	4,104,000	1,666,900	(4,185,500)	35,937,000
23 Other Requirements:									
24 Transfers Out	376,500	521,000	783,000	550,000	-	-	-	-	2,230,500
25 Contingency	50,000	51,700	434,300	269,400	50,000	300,800	-	-	1,156,200
26 Total Other Requirements	426,500	572,700	1,217,300	819,400	50,000	300,800	-	-	3,386,700
27 Fund Balance:									
28 Restricted	-	247,800	839,100	854,000	446,700	-	2,687,300	-	5,074,900
29 Committed	-	-	-	217,900	-	-	-	-	217,900
30 Assigned	-	-	-	388,200	156,000	-	-	-	544,200
31 Unassigned	1,629,100	-	-	-	-	-	-	-	1,629,100
32 Total Fund Balance	1,629,100	247,800	839,100	1,460,100	602,700	-	2,687,300	-	7,466,100
33 TOTAL REQUIREMENTS	\$ 13,807,200	\$ 4,447,600	\$ 7,422,500	\$ 14,758,900	\$ 1,780,100	\$ 4,404,800	\$ 4,354,200	\$ (4,185,500)	\$ 46,789,800

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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21
General	\$ 12,809,568	\$ 13,570,114	\$ 13,800,700	\$ 13,928,900	\$ 13,807,200	\$ 13,807,200	\$ 13,807,200
Special Revenue Funds:							
Street	6,437,121	6,070,625	5,391,100	5,642,000	4,447,600	4,447,600	4,447,600
Park Services	835,473	1,258,092	1,437,300	1,567,000	1,480,900	1,480,900	1,480,900
Police Services	424,027	868,305	958,300	951,300	979,300	979,300	979,300
Public Government Education	435,406	468,680	486,400	491,000	465,800	465,800	465,800
Housing Rehabilitation	45,045	52,220	75,000	69,900	99,900	99,900	99,900
Energy Efficiency	11,247	13,795	26,200	14,600	29,600	29,600	29,600
Park Improvement	1,106,717	1,112,899	939,100	968,400	933,100	933,100	933,100
Transportation Improvement	2,997,193	3,280,801	3,170,800	3,380,800	3,433,900	3,433,900	3,433,900
Off-Site Transportation	94,485	95,673	70,500	56,600	-	-	-
Enterprise Funds							
Water	4,057,160	4,282,728	4,277,600	4,425,300	4,343,800	4,343,800	4,343,800
Water Facility	627,047	613,668	854,000	833,500	930,000	930,000	930,000
Sewer	6,204,570	6,375,062	6,703,800	6,475,900	6,516,600	6,516,600	6,516,600
Stormwater	2,132,658	2,371,208	2,621,800	2,790,900	2,968,500	2,968,500	2,968,500
Community Center	447,155	602,863	566,200	666,000	628,900	628,900	628,900
Street Lighting District	833,828	848,447	867,100	862,100	883,300	883,300	883,300
Sewer Reserve	265,033	234,267	272,000	250,900	267,900	267,900	267,900
Internal Services Fund							
Administrative Services	3,591,400	3,910,153	4,183,300	4,122,500	4,404,800	4,404,800	4,404,800
Debt Service Funds							
Keizer Station LID	4,328,815	4,361,087	4,339,400	4,354,300	4,354,200	4,354,200	4,354,200
Total	\$ 47,683,948	\$ 50,390,687	\$ 51,040,600	\$ 51,851,900	\$ 50,975,300	\$ 50,975,300	\$ 50,975,300

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 2018-19	BUDGETED 2019-20	BUDGET 2020-21	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21
RESOURCES:															
Beginning Balance:	\$ 2,331,160	\$ 2,185,700	\$ 2,235,100	\$ 3,037,415	\$ 2,460,000	\$ 1,516,500	\$ 2,997,193	\$ 3,112,200	\$ 3,380,800	\$ 90,210	\$ 153,500	\$ 348,900	\$ 1,177,549	\$ 1,531,700	\$ 1,526,000
Revenues:															
Taxes & Assessments	5,841,664	5,912,000	6,037,000	1,542	-	-	-	-	-	-	-	-	-	-	-
Licenses & Fees	2,897,097	2,983,100	2,923,400	62,022	10,600	10,600	239,105	33,600	28,100	687,883	696,300	689,500	733,298	731,800	714,000
Intergovernmental	1,248,820	1,468,800	1,316,700	2,818,182	2,900,000	2,900,000	-	-	-	4,700	4,700	4,700	569,846	133,000	129,000
Fines & Forfeits	472,632	454,000	464,000	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	150	5,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	181,591	140,100	133,000	151,464	20,500	20,500	44,503	25,000	25,000	114,499	72,000	77,000	30,879	59,000	58,000
Total Revenues:	10,641,954	10,963,000	10,879,100	3,033,210	2,931,100	2,931,100	283,608	58,600	53,100	807,082	773,000	771,200	1,334,023	923,800	901,000
Other Resources:															
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	597,000	652,000	693,000	-	-	-	-	-	-	360,800	510,800	360,800	100,000	100,000	80,700
Total Other Resources	597,000	652,000	693,000	-	-	-	-	-	-	360,800	510,800	360,800	100,000	100,000	80,700
TOTAL RESOURCES	13,570,114	13,800,700	13,807,200	6,070,625	5,391,100	4,447,600	3,280,801	3,170,800	3,433,900	1,258,092	1,437,300	1,480,900	2,611,572	2,555,500	2,507,700
REQUIREMENTS:															
Expenditures:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel Services	7,207,002	7,732,500	7,960,600	126,992	146,000	153,700	-	-	-	304,757	358,600	384,200	-	-	-
Materials & Services	3,184,480	3,712,800	3,627,000	684,583	848,200	879,500	-	-	-	237,621	267,800	276,100	107,886	210,100	239,300
Capital Outlay	248,828	229,700	164,000	1,869,714	3,354,700	2,441,800	-	1,500,000	3,414,500	421,214	653,000	502,000	360,834	590,500	550,000
Debt Service	-	-	-	148,238	155,200	152,100	-	-	-	-	-	-	-	-	-
Total Expenditures:	10,640,310	11,675,000	11,751,600	2,829,527	4,504,100	3,627,100	-	1,500,000	3,414,500	963,592	1,279,400	1,162,300	468,720	800,600	789,300
Other Requirements:															
Transfers Out	460,800	460,800	376,500	483,000	521,000	521,000	-	-	-	17,400	25,000	90,000	597,000	802,000	693,000
Contingency	-	50,000	50,000	-	46,700	51,700	-	-	-	-	98,000	98,000	-	307,500	336,300
Total Other Requirements	460,800	510,800	426,500	483,000	567,700	572,700	-	-	-	17,400	123,000	188,000	597,000	1,109,500	1,029,300
Fund Balance:															
Restricted	-	-	-	2,758,098	319,300	247,800	3,280,801	1,670,800	19,400	277,100	34,900	130,600	1,545,852	645,400	689,100
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	2,469,004	1,614,900	1,629,100	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	2,469,004	1,614,900	1,629,100	2,758,098	319,300	247,800	3,280,801	1,670,800	19,400	277,100	34,900	130,600	1,545,852	645,400	689,100
TOTAL REQUIREMENTS	\$ 13,570,114	\$ 13,800,700	\$ 13,807,200	\$ 6,070,625	\$ 5,391,100	\$ 4,447,600	\$ 3,280,801	\$ 3,170,800	\$ 3,433,900	\$ 1,258,092	\$ 1,437,300	\$ 1,480,900	\$ 2,611,572	\$ 2,555,500	\$ 2,507,700

Continued 

Consolidated Fund Summary

	Major Enterprise Funds											
	Water Fund			Water Facility Fund			Sewer Fund			Stormwater Fund		
	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21
RESOURCES:												
Beginning Balance:	\$ 1,023,359	\$ 1,008,100	\$ 1,003,500	\$ 171,319	\$ 378,500	\$ 358,500	\$ 351,183	\$ 418,800	\$ 231,600	\$ 452,044	\$ 602,800	\$ 949,500
Revenues:	-	-	-	-	-	-	-	-	-	-	-	-
Taxes & Assessments	-	-	-	-	-	-	-	-	-	-	-	-
Licenses & Fees	68,024	55,500	55,500	37,590	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	3,149,491	3,175,000	3,245,800	-	23,000	19,000	6,021,504	6,284,000	6,284,000	1,430,808	1,496,000	1,496,000
Miscellaneous	24,454	14,000	14,000	4,759	2,500	2,500	2,375	1,000	1,000	5,356	2,000	2,000
Total Revenues:	3,241,969	3,244,500	3,315,300	42,349	25,500	21,500	6,023,879	6,285,000	6,285,000	1,436,164	1,498,000	1,498,000
Other Resources:												
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	17,400	25,000	25,000	400,000	450,000	550,000	-	-	-	483,000	521,000	521,000
Total Other Resources	17,400	25,000	25,000	400,000	450,000	550,000	-	-	-	483,000	521,000	521,000
TOTAL RESOURCES	4,282,728	4,277,600	4,343,800	613,668	854,000	930,000	6,375,062	6,703,800	6,516,600	2,371,208	2,621,800	2,968,500
REQUIREMENTS:												
Expenditures:	-	-	-	-	-	-	-	-	-	-	-	-
Personnel Services	1,053,742	1,159,100	1,223,300	-	-	-	3,279	3,900	3,900	713,845	879,100	887,900
Materials & Services	1,413,180	1,506,000	1,593,200	-	-	-	5,970,900	6,244,000	6,254,800	717,517	797,800	832,800
Capital Outlay	40,702	163,400	48,600	257,648	525,000	650,000	-	-	-	169,447	501,300	755,200
Debt Service	232,345	228,700	229,700	-	-	-	-	-	-	-	-	-
Total Expenditures:	2,739,969	3,057,200	3,094,800	257,648	525,000	650,000	5,974,179	6,247,900	6,258,700	1,600,809	2,178,200	2,475,900
Other Requirements:												
Transfers Out	400,000	450,000	550,000	-	-	-	-	-	-	-	-	-
Contingency	-	125,000	125,000	-	-	-	-	40,000	40,000	-	104,400	104,400
Total Other Requirements	400,000	575,000	675,000	-	-	-	-	40,000	40,000	-	104,400	104,400
Fund Balance:												
Restricted	1,142,759	645,400	574,000	356,020	329,000	280,000	-	-	-	-	-	-
Committed	-	-	-	-	-	-	400,883	415,900	217,900	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	770,399	339,200	388,200
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	1,142,759	645,400	574,000	356,020	329,000	280,000	400,883	415,900	217,900	770,399	339,200	388,200
TOTAL REQUIREMENTS	\$ 4,282,728	\$ 4,277,600	\$ 4,343,800	\$ 613,668	\$ 854,000	\$ 930,000	\$ 6,375,062	\$ 6,703,800	\$ 6,516,600	\$ 2,371,208	\$ 2,621,800	\$ 2,968,500

Continued 

Consolidated Fund Summary

	Non Major Enterprise Funds			Internal Service Fund			Debt Service Fund		
				Administrative Services			Keizer Station Local Improvement Districts		
	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21
RESOURCES:									
Beginning Balance:	\$ 789,311	\$ 864,800	\$ 1,002,100	\$ 219,327	\$ 196,400	\$ 219,300	\$ 2,716,375	\$ 2,709,500	\$ 2,724,300
Revenues:	-	-	-	-	-	-	-	-	-
Taxes & Assessments	612,008	580,000	590,000	-	-	-	868,850	919,600	973,400
Licenses & Fees	31,736	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-
Charges for Services	232,360	250,000	175,000	3,681,896	3,986,900	4,185,500	-	-	-
Miscellaneous	20,162	10,500	13,000	8,930	-	-	775,862	710,300	656,500
Total Revenues:	896,266	840,500	778,000	3,690,826	3,986,900	4,185,500	1,644,712	1,629,900	1,629,900
Other Resources:									
Debt Proceeds	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Total Other Resources	-	-	-	-	-	-	-	-	-
TOTAL RESOURCES	1,685,577	1,705,300	1,780,100	3,910,153	4,183,300	4,404,800	4,361,087	4,339,400	4,354,200
REQUIREMENTS:									
Expenditures:	-	-	-	-	-	-	-	-	-
Personnel Services	108,616	160,600	188,900	2,550,504	2,745,400	2,861,800	-	-	-
Materials & Services	556,634	621,600	660,000	917,439	1,007,300	1,050,200	-	-	-
Capital Outlay	11,091	338,500	278,500	213,955	254,200	192,000	-	-	-
Debt Service	-	-	-	-	-	-	1,636,680	1,630,000	1,666,900
Total Expenditures:	676,341	1,120,700	1,127,400	3,681,898	4,006,900	4,104,000	1,636,680	1,630,000	1,666,900
Other Requirements:									
Transfers Out	-	-	-	-	-	-	-	-	-
Contingency	-	50,000	50,000	-	176,400	300,800	-	-	-
Total Other Requirements	-	50,000	50,000	-	176,400	300,800	-	-	-
Fund Balance:									
Restricted	696,185	433,700	446,700	-	-	-	2,724,407	2,709,400	2,687,300
Committed	-	-	-	228,255	-	-	-	-	-
Assigned	313,051	100,900	156,000	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total Fund Balance	1,009,236	534,600	602,700	228,255	-	-	2,724,407	2,709,400	2,687,300
TOTAL REQUIREMENTS	\$ 1,685,577	\$ 1,705,300	\$ 1,780,100	\$ 3,910,153	\$ 4,183,300	\$ 4,404,800	\$ 4,361,087	\$ 4,339,400	\$ 4,354,200

Continued



Consolidated Fund Summary

	Governmental Funds			Proprietary Funds			Debt Service Funds			Eliminations			Total All Funds		
	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21	ACTUAL 2018-19	BUDGETED 2019-20	BUDGET 2020-21
RESOURCES:															
Beginning Balance:	\$ 9,633,527	\$ 9,443,100	\$ 9,007,300	\$ 3,006,543	\$ 3,469,400	\$ 3,764,500	\$ 2,716,375	\$ 2,709,500	\$ 2,724,300	\$ -	\$ -	\$ -	\$ 15,356,445	\$ 15,622,000	\$ 15,496,100
Revenues:															
Taxes & Assessments	5,843,206	5,912,000	6,037,000	612,008	580,000	590,000	868,850	919,600	973,400	-	-	-	7,324,064	7,411,600	7,600,400
Licenses & Fees	4,619,405	4,455,400	4,365,600	137,350	55,500	55,500	-	-	-	-	-	-	4,756,755	4,510,900	4,421,100
Intergovernmental	4,641,548	4,506,500	4,350,400	-	-	-	-	-	-	-	-	-	4,641,548	4,506,500	4,350,400
Fines & Forfeits	472,632	454,000	464,000	-	-	-	-	-	-	-	-	-	472,632	454,000	464,000
Charges for Services	150	5,000	5,000	14,516,059	15,214,900	15,405,300	-	-	-	(3,681,896)	(3,986,900)	(4,185,500)	10,834,313	11,233,000	11,224,800
Miscellaneous	522,936	316,600	313,500	66,036	30,000	32,500	775,862	710,300	656,500	-	-	-	1,364,834	1,056,900	1,002,500
Total Revenues:	16,099,877	15,649,500	15,535,500	15,331,453	15,880,400	16,083,300	1,644,712	1,629,900	1,629,900	(3,681,896)	(3,986,900)	(4,185,500)	29,394,146	29,172,900	29,063,200
Other Resources:															
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	1,057,800	1,262,800	1,134,500	900,400	996,000	1,096,000	-	-	-	-	-	-	1,958,200	2,258,800	2,230,500
Total Other Resources	1,057,800	1,262,800	1,134,500	900,400	996,000	1,096,000	-	-	-	-	-	-	1,958,200	2,258,800	2,230,500
TOTAL RESOURCES	26,791,204	26,355,400	25,677,300	19,238,396	20,345,800	20,943,800	4,361,087	4,339,400	4,354,200	(3,681,896)	(3,986,900)	(4,185,500)	46,708,791	47,053,700	46,789,800
REQUIREMENTS:															
Expenditures:															
Personnel Services	7,638,751	8,237,100	8,498,500	4,429,986	4,948,100	5,165,800	-	-	-	-	-	-	12,068,737	13,185,200	13,664,300
Materials & Services	4,214,570	5,038,900	5,021,900	9,575,670	10,176,700	10,391,000	-	-	-	(3,681,896)	(3,986,900)	(4,185,500)	10,108,344	11,228,700	11,227,400
Capital Outlay	2,900,590	6,327,900	7,072,300	692,843	1,782,400	1,924,300	-	-	-	-	-	-	3,593,433	8,110,300	8,996,600
Debt Service	148,238	155,200	152,100	232,345	228,700	229,700	1,636,680	1,630,000	1,666,900	-	-	-	2,017,263	2,013,900	2,048,700
Total Expenditures:	14,902,149	19,759,100	20,744,800	14,930,844	17,135,900	17,710,800	1,636,680	1,630,000	1,666,900	(3,681,896)	(3,986,900)	(4,185,500)	27,787,777	34,538,100	35,937,000
Other Requirements:															
Transfers Out	1,558,200	1,808,800	1,680,500	400,000	450,000	550,000	-	-	-	-	-	-	1,958,200	2,258,800	2,230,500
Contingency	-	502,200	536,000	-	495,800	620,200	-	-	-	-	-	-	-	998,000	1,156,200
Total Other Requirements	1,558,200	2,311,000	2,216,500	400,000	945,800	1,170,200	-	-	-	-	-	-	1,958,200	3,256,800	3,386,700
Fund Balance:															
Restricted	7,861,851	2,670,400	1,086,900	2,194,964	1,408,100	1,300,700	2,724,407	2,709,400	2,687,300	-	-	-	12,781,222	6,787,900	5,074,900
Committed	-	-	-	629,138	415,900	217,900	-	-	-	-	-	-	629,138	415,900	217,900
Assigned	-	-	-	1,083,450	440,100	544,200	-	-	-	-	-	-	1,083,450	440,100	544,200
Unassigned	2,469,004	1,614,900	1,629,100	-	-	-	-	-	-	-	-	-	2,469,004	1,614,900	1,629,100
Total Fund Balance	10,330,855	4,285,300	2,716,000	3,907,552	2,264,100	2,062,800	2,724,407	2,709,400	2,687,300	-	-	-	16,962,814	9,258,800	7,466,100
TOTAL REQUIREMENTS	\$ 26,791,204	\$ 26,355,400	\$ 25,677,300	\$ 19,238,396	\$ 20,345,800	\$ 20,943,800	\$ 4,361,087	\$ 4,339,400	\$ 4,354,200	\$ (3,681,896)	\$ (3,986,900)	\$ (4,185,500)	\$ 46,708,791	\$ 47,053,700	\$ 46,789,800

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	\$ 164,000
2	Park Services Fund	Field equipment	2,000
3	Street Fund	Equipment, vehicles and minor improvements	2,800
4		Street resurfacing	2,000,000
5		Street improvements to be identified during FY20-21	150,000
6	Park Improvement Fund	Park improvements to be identified during FY20-21	500,000
7	Public Education Government	Television equipment	50,000
8	Water Fund	Vehicles and equipment	13,600
9		Water Meters	35,000
10	Stormwater Fund	Equipment, vehicles and minor improvements	5,200
11		Storm sewer pipe extension or repair	750,000
12	Community Center Fund	Furnishings and carpet	30,000
13	Administrative Services	Computer equipment	172,000
14		Shop improvements	20,000
15	Water Facility Fund	Transmission & distribution mains	600,000
16		Water facility improvements to be identified during FY20-21	50,000
17	Total Routine Capital Outlay		4,544,600
18	Non-Routine Capital Outlay		
19	Park Services Fund	Park improvements to be identified during FY20-21	500,000
20	Street Fund	Street Improvements include construction of the City's share of the Transit District traffic signal on Keizer Station Boulevard and the City's match funding for design work for Verda lane	289,000
21	Transportation Improvement Fund	Engineering design for the improvements to the I-5/Chemawa Southbound on-ramp	3,414,500
22	Sewer Reserve Fund	Sewer trunk line improvement to be identified during FY20-21	248,500
23	Total Non-Routine Capital Outlay		4,452,000
24	Total Capital Outlay Expenditures		\$ 8,996,600

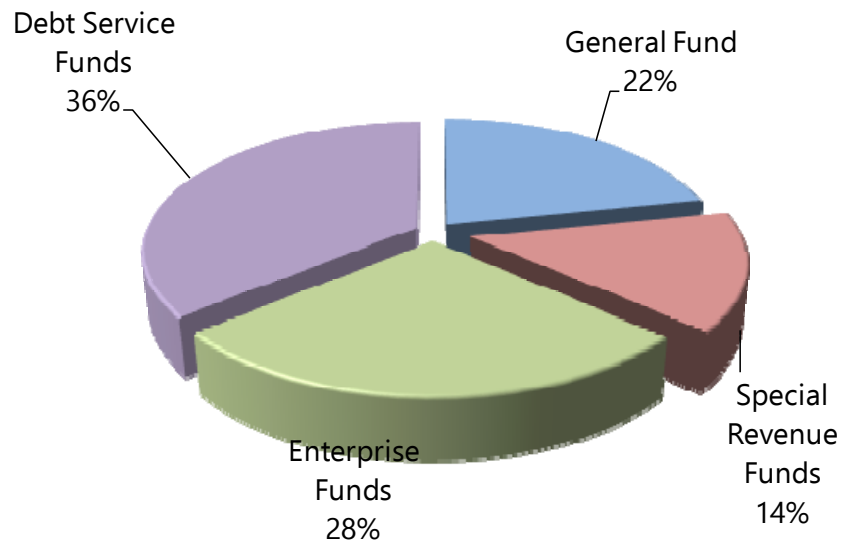
Maintenance costs for the routine Capital Outlay expenditures listed above are included in the on-going maintenance budgets for the funds identified. There are no additional impacts on the operating budget for these items.

Impact of Non-Routine Capital Outlay on Operating Costs

- 19 The improvements will have an ongoing maintenance requirement for the Park Services Fund.
- 20 Street Improvements include construction of a pathway on Delight Street N from Chemawa to Dearborn.
- 21 The Oregon Department of Transportation will be responsible for maintaining the I-5 Chemawa Southbound on-ramp once it is completed.
- 22 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 2020-21



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 2020-21 is \$7,466,100. 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, 2020	Revenues & Expenditures & Transfers		June 30, 2021	Change in Fund	
		Transfers In	Out		Balance	% Change
Governmental Funds:						
General	\$ 2,235,100	\$ 10,879,100	\$ 12,178,100	\$ 1,629,100	\$ (606,000)	-27%
Special Revenue Funds:						
Street	1,516,500	2,931,100	4,199,800	247,800	(1,268,700)	-84%
Park Services	348,900	1,132,000	1,350,300	130,600	(218,300)	-63%
Police Services	299,300	680,000	693,000	-	(299,300)	-100%
Public Education Government	333,800	132,000	209,800	256,000	(77,800)	-23%
Housing Rehabilitation	69,900	30,000	99,900	-	(69,900)	-100%
Energy Efficiency	14,600	15,000	29,600	-	(14,600)	-100%
Park Improvement	808,400	44,000	500,000	433,100	(375,300)	-46%
Transportation Improvement	3,380,800	53,100	3,414,500	19,400	(3,361,400)	-99%
Total Special Revenue Funds	6,772,200	5,017,200	10,496,900	1,086,900	(5,685,300)	-84%
Total Governmental Funds	\$ 9,007,300	\$ 15,896,300	\$ 22,675,000	\$ 2,716,000	\$ (6,291,300)	-70%

General Fund - The 2020-21 ending fund balance is \$606,000 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 2020-21 ending fund balance is \$1,268,700 less than the beginning fund balance. Available fund balance is being used for one time infrastructure improvements.

Park Services Fund - The 2019-20 ending fund balance is \$218,300 less than the beginning fund balance. Available fund balance is being used for future park maintenance and repairs.

Police Services Fund - The 2020-21 ending fund balance is \$299,300 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 2020-21 ending fund balance is \$77,800 less than the beginning fund balance. Available fund balance is being used for contingency.

Housing Rehabilitation Fund - The 2020-21 ending fund balance is \$69,900 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 2020-21 ending fund balance is \$14,600 less than the beginning fund balance. Available fund balance is being used for energy efficiency loans to qualifying low-income homeowners.

Park Improvement Fund - The 2020-21 ending fund balance is \$375,300 less than the beginning fund balance. Available fund balance is being used for one-time capital expenditure.

Transportation Improvement Fund - The 2020-21 ending fund balance is \$3,361,400 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, 2020	Revenues & Transfers In	Expenditures & Transfers Out	June 30, 2021	Change in Fund Balance	% Change
Proprietary Funds:						
Enterprise Funds						
Water	1,003,500	3,315,300	3,769,800	574,000	(429,500)	-43%
Water Facility	358,500	571,500	650,000	280,000	(78,500)	-22%
Sewer	231,600	6,285,000	6,298,700	217,900	(13,700)	-6%
Stormwater	949,500	2,019,000	2,580,300	388,200	(561,300)	-59%
Community Center	285,900	343,000	472,900	156,000	(129,900)	-45%
Street Lighting District	465,300	418,000	456,000	427,300	(38,000)	-8%
Sewer Reserve	250,900	17,000	248,500	19,400	(231,500)	-92%
Total Enterprise Funds	3,545,200	12,968,800	14,476,200	2,062,800	(1,482,400)	-42%
Internal Services Fund						
Administrative Services	219,300	4,185,500	4,404,800	-	(219,300)	-100%
Total Proprietary Funds	3,764,500	17,154,300	18,881,000	2,062,800	(1,701,700)	-45%
Debt Service Funds						
Keizer Station LID	2,724,300	1,629,900	1,666,900	2,687,300	(37,000)	-1%
Total Debt Service Funds	2,724,300	1,629,900	1,666,900	2,687,300	(37,000)	-1%
Total All Funds	\$ 15,496,100	\$ 34,680,500	\$ 43,222,900	\$ 7,466,100	\$ (8,030,000)	-52%

Water Fund - The 2020-21 ending fund balance is \$429,500 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 2020-21 ending fund balance is \$78,500 less than the beginning fund balance. This fund is used to build and replace the City's water infrastructure.

Sewer Fund - The 2020-21 ending fund balance is \$13,700 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Stormwater Fund - The 2020-21 ending fund balance is \$561,300 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Community Center Fund - The 2020-21 ending fund balance is \$129,900 less than the beginning fund balance.

Street Lighting District Fund - The 2020-21 ending fund balance is \$38,000 less than the beginning fund balance. Available fund balance is being used for increased electricity costs.

Sewer Reserve Fund - The 2020-21 ending fund balance is \$231,500 less than the beginning fund balance. Available fund balance is being used for sewer line extensions.

Administrative Services Fund - The 2020-21 ending fund balance is \$219,300 less than the beginning fund balance. Available fund balance is being used for contingency.

Keizer Station Local Improvement District Fund - The 2020-21 ending fund balance is \$37,000 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 FY16-17	Budget FY17-18	Budget FY18-19	Budget FY19-20	Budget FY20-21	Monthly Salary Range (1.0 FTE)
CITY MANAGER						
City Manager	1.0	1.0	1.0	1.0	1.0	\$ 10,634 - \$ 13,874
Total City Manager	1.0	1.0	1.0	1.0	1.0	
CITY ATTORNEY						
Attorney	1.0	1.0	1.0	1.0	1.0	\$ 9,646 - \$ 12,584
Legal Assistant	1.0	1.0	1.0	1.0	1.0	\$ 4,217 - \$ 5,502
Total City Attorney	2.0	2.0	2.0	2.0	2.0	
CITY RECORDER						
City Recorder	1.0	1.0	1.0	1.0	1.0	\$ 6,861 - \$ 8,953
* Deputy City Recorder	1.0	1.0	1.0	1.0	1.0	\$ 4,217 - \$ 5,502
Event Center Coordinator	1.0	1.0	1.0	1.0	1.0	\$ 3,643 - \$ 4,755
Community Center Assistant	0.0	0.0	0.0	0.0	1.0	\$ 3,149 - \$ 4,110
Total City Recorder	3.0	3.0	3.0	3.0	4.0	
HUMAN RESOURCES						
Human Resources Director	1.0	1.0	1.0	1.0	1.0	\$ 8,750 - \$ 11,416
* Human Resources Generalist	1.0	1.0	1.0	1.0	1.0	\$ 5,120 - \$ 6,682
Total Human Resources	2.0	2.0	2.0	2.0	2.0	
FINANCE						
Finance Director	1.0	1.0	1.0	1.0	1.0	\$ 8,750 - \$ 11,416
* Assistant Controller	1.0	0.0	0.0	0.0	0.0	\$ 7,202 - \$ 9,395
Network Administrator	1.0	1.0	1.0	1.0	1.0	\$ 5,645 - \$ 7,368
Systems Technician	1.0	1.0	1.0	1.0	1.0	\$ 5,120 - \$ 6,682
* Accounting Technician	1.0	2.0	2.0	2.0	2.0	\$ 3,825 - \$ 4,989
* Utility Billing Technician	1.0	1.0	1.0	1.0	1.0	\$ 3,825 - \$ 4,989
* Utility Billing Clerks	2.9	2.0	2.0	2.0	2.0	\$ 3,307 - \$ 4,313
Court Clerk II	1.0	1.0	1.0	1.0	1.0	\$ 3,468 - \$ 4,529
Court Clerk I	0.1	0.0	0.0	0.0	0.0	\$ 3,307 - \$ 4,313
* Administrative Specialist	1.0	1.0	1.0	1.0	1.0	\$ 3,307 - \$ 4,313
Total Finance	11.0	10.0	10.0	10.0	10.0	

Staffing History and Pay Ranges

	Budget FY16-17	Budget FY17-18	Budget FY18-19	Budget FY19-20	Budget FY20-21	Monthly Salary Range (1.0 FTE)
COMMUNITY DEVELOPMENT						
Community Development Director	1.0	1.0	1.0	1.0	1.0	\$ 8,750 - \$ 11,416
Senior Planner	1.0	1.0	1.0	1.0	1.0	\$ 5,645 - \$ 7,368
Planner	1.0	0.0	0.0	0.0	0.0	\$ 4,874 - \$ 6,360
Assistant Planner	0.0	1.0	1.0	1.0	1.0	\$ 4,423 - \$ 5,772
Code Compliance Officer	1.0	1.0	1.0	1.0	1.0	\$ 4,217 - \$ 5,502
* Permit Specialist	1.0	1.0	1.0	1.0	1.0	\$ 3,825 - \$ 4,989
<i>Total Community Development</i>	5.0	5.0	5.0	5.0	5.0	
PUBLIC WORKS						
Public Works Director	1.0	1.0	1.0	1.0	1.0	\$ 8,750 - \$ 11,416
Facility Maintenance	1.0	1.0	1.0	1.0	1.0	\$ 4,016 - \$ 5,243
Municipal Utility Laborer	0.0	1.0	1.0	1.0	1.0	\$ 3,252 - \$ 4,241
Municipal Utility Worker I - Parks	1.0	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	\$ 5,375 - \$ 7,015
Municipal Utility Worker I - General	7.0	7.0	7.0	7.0	7.0	\$ 3,765 - \$ 4,912
Municipal Utility Worker II - General	3.0	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	0.0	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	\$ 5,645 - \$ 7,368
Street & Stormwater Operations Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 5,645 - \$ 7,368
Project Manager	1.0	1.0	1.0	1.0	1.0	\$ 5,645 - \$ 7,368
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	\$ 4,647 - \$ 6,063
Senior Environmental Program Technician	1.0	1.0	1.0	1.0	1.0	\$ 5,120 - \$ 6,682
GIS Technician	0.0	0.0	0.0	1.0	1.0	\$ 4,647 - \$ 6,063
* Permit Specialist	1.0	1.0	1.0	1.0	1.0	\$ 3,825 - \$ 4,989
<i>Total Public Works</i>	24.0	28.0	28.0	29.0	29.0	

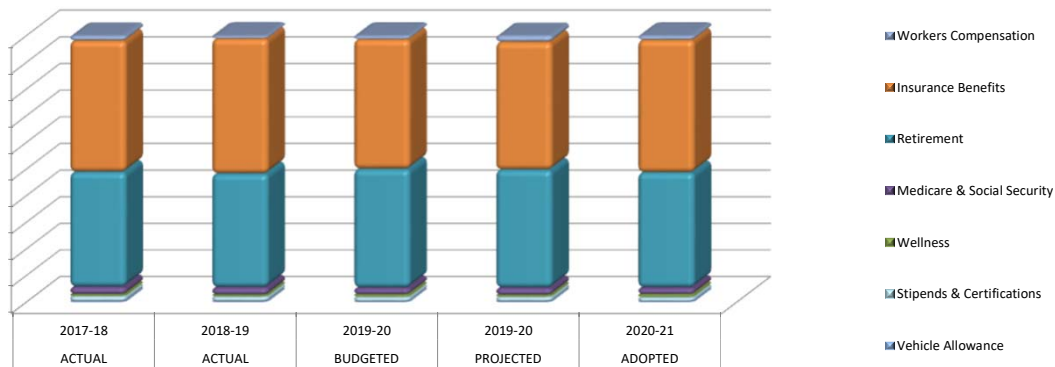
Staffing History and Pay Ranges

	Budget FY16-17	Budget FY17-18	Budget FY18-19	Budget FY19-20	Budget FY20-21	Monthly Salary Range (1.0 FTE)
POLICE						
Chief	1.0	1.0	1.0	1.0	1.0	\$ 9,646 - \$ 12,584
Deputy Chief	1.0	1.0	1.0	1.0	0.0	\$ 8,337 - \$ 10,355
Lieutenants	3.0	3.0	3.0	3.0	4.0	\$ 7,557 - \$ 9,863
Sergeants	6.0	6.0	6.0	6.0	6.0	\$ 6,531 - \$ 8,521
Police Officers	26.0	31.0	31.0	31.0	31.0	\$ 5,021 - \$ 6,569
<i>Total Sworn Positions</i>	37.0	42.0	42.0	42.0	42.0	
* Administrative Assistant	1.0	1.0	1.0	1.0	1.0	\$ 4,016 - \$ 5,243
Crime Analyst	1.0	1.0	1.0	1.0	1.0	\$ 4,678 - \$ 6,105
Community Services Officer	1.0	0.5	0.5	0.5	0.0	\$ 4,040 - \$ 5,271
* Property & Evidence Specialist	1.0	1.0	1.0	1.0	2.0	\$ 3,853 - \$ 5,030
* Police Support Supervisor	1.0	1.0	1.0	1.0	1.0	\$ 5,120 - \$ 6,682
* Police Support Specialists	3.0	3.0	3.0	3.0	3.0	\$ 3,666 - \$ 4,781
<i>Total Non-sworn Positions</i>	8.0	7.5	7.5	7.5	8.0	
<i>Total Police Department</i>	45.0	49.5	49.5	49.5	50.0	
<i>Grand Total All Departments</i>	93.0	100.5	100.5	101.5	103.0	

Staffing Allocations

	General Fund	Park Fund	Street Fund	PEG Fund	Community Center Fund	Sewer Fund	Water Fund	SLD Fund	Stormwater Fund	Total
CITY MANAGER'S OFFICE										
City Manager	72.9%	0.0%	7.3%	0.1%	3.6%	1.3%	8.9%	0.2%	5.7%	100.0%
CITY ATTORNEY										
Attorney Staff	79.6%	0.0%	10.9%	0.1%	4.9%	0.4%	2.6%	0.1%	1.4%	100.0%
HUMAN RESOURCES										
Human Resource Staff	66.5%	0.0%	3.6%	0.1%	2.2%	2.2%	15.3%	0.2%	9.9%	100.0%
FINANCE										
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%
PUBLIC WORKS										
Director	7.0%	0.0%	40.0%	0.0%	0.0%	5.0%	25.0%	5.0%	18.0%	100.0%
Public Works Permit Specialist	0.0%	0.0%	43.0%	0.0%	0.0%	12.0%	30.0%	10.0%	5.0%	100.0%
Stormwater Program Staff	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
GIS Technician	0.0%	10.0%	5.0%	0.0%	0.0%	0.0%	37.0%	0.0%	48.0%	100.0%
Municipal Utility Laborer	0.0%	0.0%	5.0%	0.0%	0.0%	0.0%	70.0%	0.0%	25.0%	100.0%
Municipal Utility Worker I - Parks	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Municipal Utility Worker I - Stormwater	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Municipal Utility Worker I - Water, Stormwater	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	75.0%	0.0%	25.0%	100.0%
Municipal Utility Worker I - Street, Water	0.0%	0.0%	75.0%	0.0%	0.0%	0.0%	25.0%	0.0%	0.0%	100.0%
Municipal Utility Worker II - Street, Stormwater	0.0%	0.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	75.0%	100.0%
Municipal Utility Worker I & II - Water	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Municipal Utility Worker III - Water	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Project Manager	0.0%	0.0%	25.0%	0.0%	0.0%	0.0%	65.0%	0.0%	10.0%	100.0%
Water Division Manager	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Street & Stormwater Operations Division Manager	0.0%	0.0%	40.0%	0.0%	0.0%	0.0%	0.0%	0.0%	60.0%	100.0%
Parks & Facilities Division Manager	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Facility Maintenance Staff	67.8%	0.0%	3.5%	0.1%	2.2%	2.3%	14.7%	0.2%	9.2%	100.0%
CITY RECORDER										
City Recorder Staff	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%
COMMUNITY DEVELOPMENT										
Community Development Director	87.0%	0.0%	10.0%	0.0%	0.0%	1.0%	1.0%	0.0%	1.0%	100.0%
Senior Planner	97.0%	0.0%	0.0%	0.0%	0.0%	1.0%	1.0%	0.0%	1.0%	100.0%
Assistant Planner	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Code Enforcement	85.0%	0.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Permit Specialist	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
POLICE										
All staff	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

Summary of Employee Benefits



LINE ITEM	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE FROM BUDGETED 2019-20	% CHANGE FROM PROJECTED 2019-20
1 Salaries and Wages	\$ 6,938,645	\$ 7,486,097	\$ 7,915,300	\$ 7,667,300	\$ 8,128,000	\$ 8,128,000	\$ 8,128,000	3%	6%
2 Overtime	230,623	228,214	250,300	248,400	253,600	253,600	253,600	1%	2%
3 Vehicle Allowance	4,200	4,200	4,200	4,200	4,200	4,200	4,200	0%	0%
4 Stipends & Certifications	82,325	83,850	87,400	86,900	86,500	86,500	86,500	-1%	0%
5 Wellness	21,244	20,570	41,700	26,700	51,900	51,900	51,900	24%	94%
6 Medicare & Social Security	114,226	122,790	125,200	128,900	132,800	132,800	132,800	6%	3%
7 Retirement	1,745,234	1,860,776	2,240,600	2,124,400	2,286,300	2,286,300	2,286,300	2%	8%
8 Insurance Benefits	1,990,213	2,207,115	2,442,400	2,295,400	2,627,400	2,627,400	2,627,400	8%	14%
9 Unemployment	24,850	-	-	-	-	-	-	0%	0%
10 Workers Compensation	82,754	55,125	78,100	123,700	93,600	93,600	93,600	20%	-24%
	\$ 11,234,314	\$ 12,068,737	\$ 13,185,200	\$ 12,705,900	\$ 13,664,300	\$ 13,664,300	\$ 13,664,300	4%	8%

Notes:

- The budget provides for a 2.5% salary and wage increase for non-represented employees and employees represented by the Keizer Police Association. Employees represented by the Local 737 provides for a 2.37% salary and wage increase.
- 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. During 2019-20 the City was forced to change the vender that was used to administer the City Hall and Public Works wellness program as the software application was discontinued. In conjunction with the change the City is attempting to encourage more employees to participate in the program by increasing the incentive from \$400 to \$500. 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.
- 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 FY20-21, the City's health insurance will increase no more than 8% 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 FY20-11 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, Community Development, 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 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20 est.
City Council and URA Board meetings	32	29	33	32	28
Total Expenditures	\$24 million	\$24 million	\$29 million	\$32 million	\$32 million
City-wide FTE	94.0	93.5	100.5	100.5	101.5

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

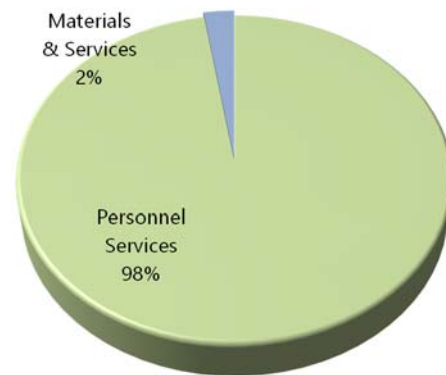
- Strengthen public safety
- Improve parks support and capacity
- Stabilize funding capacity
- Promote economic development
- Complete Periodic Review and proceed with urban growth boundary expansion measures
- Complete council goals

TOTAL EXPENDITURES \$260,700
1.0 FTE

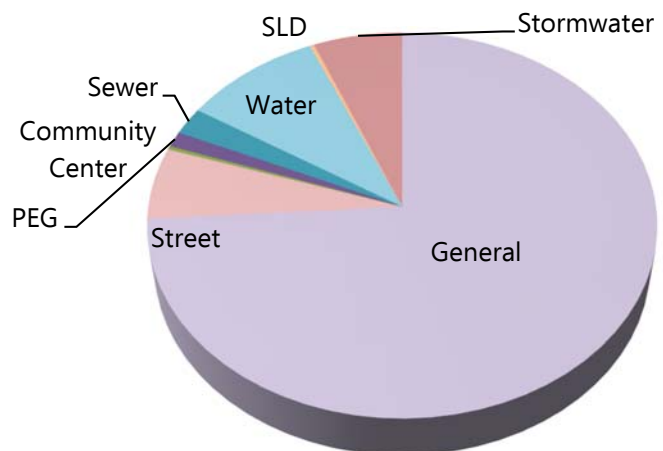
Personnel Services \$254,200
Materials & Services \$6,500

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	\$	190,000
Street		19,000
PEG		300
Community Center		9,400
Sewer		3,400
Water		23,200
SLD		500
Stormwater		14,900
	\$	<u>260,700</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

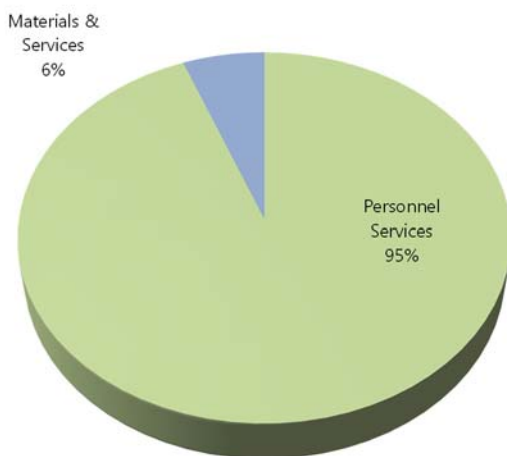
- Take appropriate steps to liquidate any Keizer Station Area-A property foreclosed upon and use proceeds to promote economic development purposes. (City Attorney to assist staff on property liquidation.)
- Explore and determine policy direction regarding Urban Growth Boundary expansion. (City Attorney 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)

TOTAL EXPENDITURES \$339,600

2.0 FTE

Personnel Services \$319,600

Materials & Services \$20,000



WORKLOAD INDICATORS

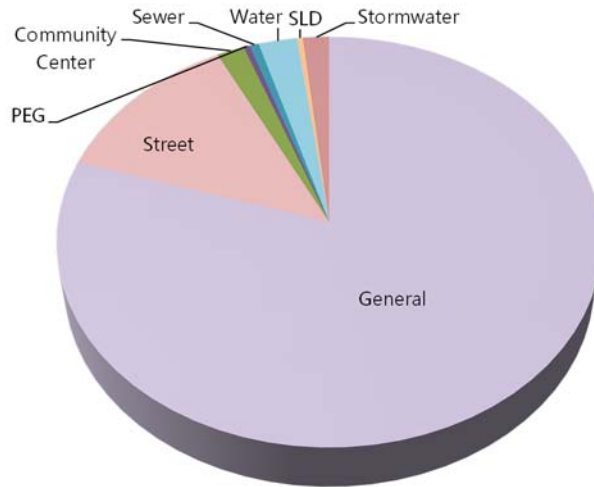
Workload Indicators	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20 est.
City Council and URA Board meetings	38	29	33	29	28
City Ordinances/ Orders reviewed and adopted	27	18	19	16	15
City Resolutions reviewed and adopted	75	77	73	112	85
Planning Commission Meetings	10	9	8	8	9

City Attorney's Office

ALLOCATION OF LEGAL COSTS

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

General	\$	270,400
Street		37,000
PEG		300
Community Center		16,600
Sewer		1,400
Water		8,800
SLD		300
Stormwater		4,800
	\$	<u>339,600</u>



HIGHLIGHTS

- Assisted in matters relating to regulations for basketball hoops
- Assisted in matters relating to homelessness
- Successful completion of the Polk County quarry shooting litigation

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
- Charter Review Committee
- 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.
- Support the Charter Review Committee in reviewing the charter and preparing a ballot measure for the 2020 election.
- Participate in all mediums and opportunities developed for increased community outreach

City Recorder's Department

HIGHLIGHTS

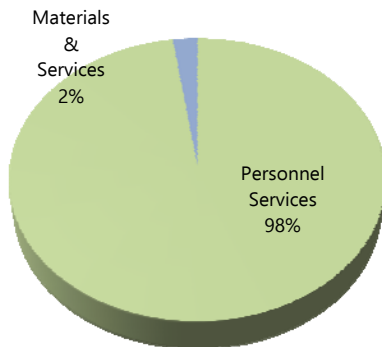
- Provided elected officials, staff, and citizens of Keizer with information, both in an electronic and paper format, on current and past proceedings within their City.
- Provided city volunteers with the support and educational information they needed to carry forth the goals and objectives of the City.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

GOALS AND INITIATIVES

- Continue to increase use of Community Center.
- Review the Community Center rental fees and use policies
- Oversee maintenance and updates to the Community Center.
- Improve and streamline the public records request to comply with new state legislation.

TOTAL EXPENDITURES \$279,600 (City Recorder's Department)

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



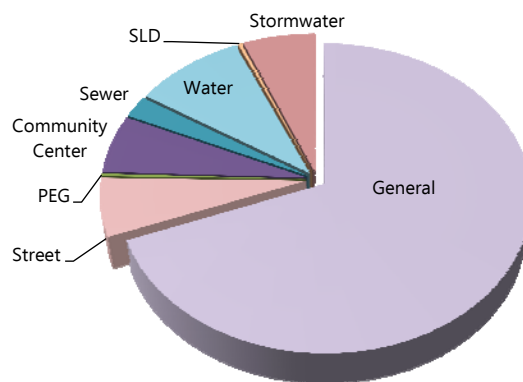
Personnel Services \$273,400 (City Recorder's Department) \$188,900 (Community Center)

Materials & Services \$6,200 (City Recorder's Department) \$234,000 (Community Center)

Capital Outlay \$30,000 (Community Center)

Contingency \$20,000 (Community Center)

General	\$	197,100
Street		20,400
PEG		300
Community Center		17,100
Sewer		3,600
Water		24,900
SLD		300
Stormwater		15,900
	\$	<u>279,600</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 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20 (est)
Number of City Council Work and Regular Session Meetings	38	43	37	34	29
City Ordinances/ Orders reviewed and adopted	30	24	19	27	20
City Resolutions reviewed and adopted	100	90	68	90	74
Planning Commission Meetings	11	11	11	10	9
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

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

- Became the first Oregon municipality to be a Safety and Health Achievement Recognition Program (SHARP) employer through Oregon Occupational Safety & Health (OR-OSHA).
- Implemented online open enrollment for health insurance, including ongoing employee access to Employee Navigator, a program that provides employees access to their benefit information from work or home.
- Reinstated Cascade EAP as the City's Employee Assistance Program (EAP) provider, a significant improvement for our employees following years utilizing a vendor provided free by one of our insurance partners and determining the service was not meeting our employees' needs.
- Won Safety Award by League of Oregon Cities (LOC) & Citycounty Insurance Services (CIS), participated in Oregon Safety Break by providing emergency kits to all employees and acknowledging our Safety Committee members with certificates and administrative leave for their hard work over many years.
- Partnered with the Police Department to provide Active Shooter training for City Council and annual CPR/First Aid/AED training. Participated in the annual Great Shake Out. Provided annual hearing tests and harassment, fire extinguisher and bloodborne pathogen training.
- Partnered with Police Department and labor attorney to develop Memorandums of Understanding (MOUs) for Retire to Rehire and Acting Sergeant activities.
- Facilitated completion of annual performance appraisals and job description updates and continued review of pay practices and recruitment processes to address passage of legislation such as the Oregon Equal Pay Act.
- Worked with evacuation coordinators to reduce evacuation drill response time by almost half.
- Supported the City Council in redesigning the performance evaluation process for the contracted positions of City Manager and City Attorney.
- Educated City Staff on use of gender-neutral pronouns and providing consultation on best practices in addressing gender identity in the workplace.
- Negotiated insurance rates, developed orientation materials and conducted open enrollment.

Human Resources

- Revised and expanded Health & Wellness program including a new online presence to encourage participation of all regular status City employees. Established a "Zen Room" for scheduled use by employees and continued provision of snacks, nutritional information.
- Completed classification reviews for three departments to support establishment of a new classifications of GIS Coordinator and Community Center Coordinator and a new lower level Property & Evidence Technician.

GOALS AND INITIATIVES

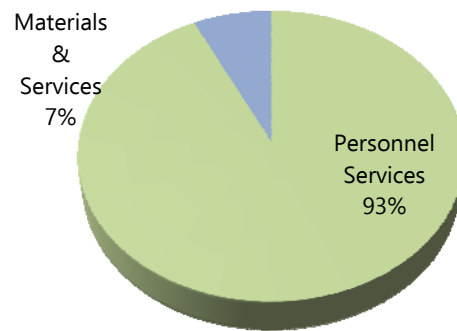
- Secure investment management advisory services and conduct Request for Proposal (RFP) process to select a single, best provider for City's Deferred Compensation Plan.
- Transition to automated HR information system (HRIS) and online recruitment tools to better leverage limited resources and staff, improve data analysis capacity and communication capacity with applicants.

TOTAL EXPENDITURES \$360,400

2.0 FTE

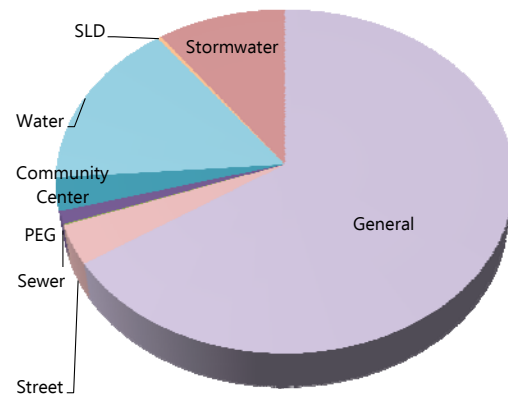
Personnel Services \$335,100

Materials & Services \$25,300



OTHER BUDGETARY RESPONSIBILITIES

Wages & Salaries	\$8,128,000
Insurance Premiums	\$2,627,400
Retirement	\$2,286,300
Workers' Compensation	\$93,600
Labor Attorney	\$36,000
Wellness Programs	\$51,900



ALLOCATION OF HUMAN RESOURCE COSTS

Costs are allocated based on City-wide FTE allocations.

General	\$	239,700
Street		13,000
PEG		400
Community Center		7,900
Sewer		7,900
Water		55,100
SLD		700
Stormwater		35,700
	\$	<u>360,400</u>

Human Resources

Workload Indicators*	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20 est.
Budgeted Positions Served	94	94	100.5	100.5	101.5
Recruitments Posted	5	10	14	14	12
Employment Applications Processed	122	253	216	200	95
Personnel Action Forms Completed	239	187	211	200	162
FMLA/OFLA Claims Managed	20	22	18	20	29
Workers' Compensation Claims Managed	7	8	7	4	5

Performance Measures	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20 est.
% of Regular Status Position Employees Who Pass Probation*	100%	100%	100%	82%	100%
Percentage of Current Job Descriptions	100%	100%	100%	100%	99%
Percentage of Employees with Current Performance Evaluations	100%	100%	100%	100%	100%
Percentage of Employees Participating in Wellness Programs	69%	73%	65%	73%	75%

*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, Accounting Technician and Administrative Specialist 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 15-16	FY 16-17	FY 17-18	FY18-19	Est FY19-20
Property Taxes Levied	\$4.7 million	\$4.9 million	\$5.2 million	\$5.4 million	\$5.5 million
City Funds/ Cost Centers	18/32	18/32	20/34	19/33	19/33
Total Budget	\$37 million	\$38 million	\$44 million	\$45 million	\$46 million
Debt Outstanding	\$17 million	\$16 million	\$16 million	\$16 million	\$14 million
Total Revenues	\$25 million	\$25 million	\$27 million	\$28 million	\$29 million
Total Expenditures	\$24 million	\$23 million	\$28 million	\$30 million	\$30 million

Finance Department

TOTAL EXPENDITURES

\$531,000 Administrative Services Fund

4.0 FTE

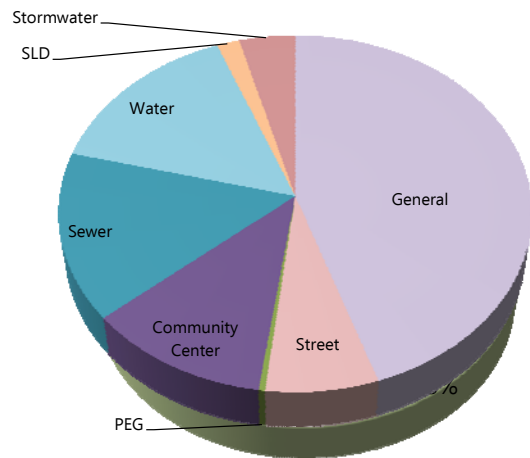
Personnel Services \$472,700

Materials & Services \$58,300

ALLOCATION OF COSTS

Costs are allocated based on a blend of revenues and expenditures city-wide except for the Office Assistant's time is allocated 70% to the Community Center as part of the position's regular duties.

General	\$	213,500
Street		60,000
PEG		1,600
Community Center		74,300
Sewer		73,800
Water		73,800
SLD		6,900
Stormwater		27,100
	\$	<u>531,000</u>



INFORMATION SYSTEMS

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

HIGHLIGHTS

- Upgraded the City's electronic door system

GOALS AND INITIATIVES

- Upgrade the City's email server

WORKLOAD INDICATORS

Workload Indicators	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20 est.
Computer Workstations supported	157	157	160	160	165
Telephones supported	110	110	118	118	123
City facilities networked	2	2	2	2	2

Finance Department

TOTAL EXPENDITURES

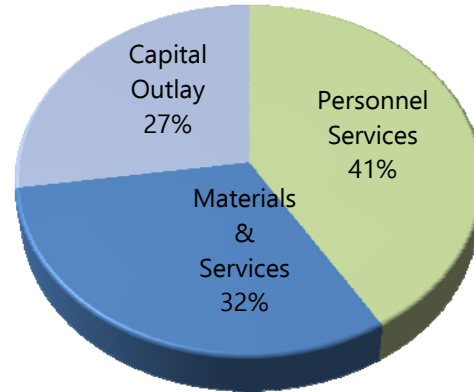
\$651,100 Administrative Services Fund

2.0 FTE

Personnel Services \$261,100

Materials & Services \$218,000

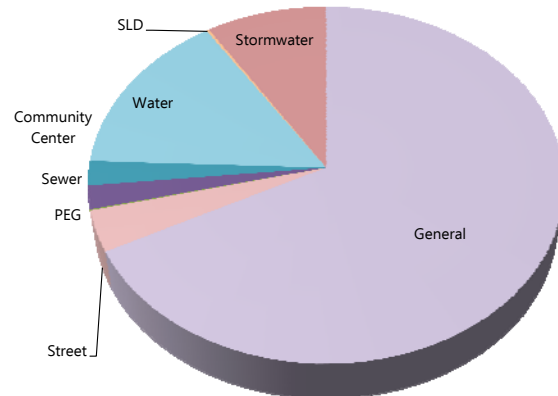
Capital Outlay \$172,000



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	\$	447,300
Street		20,800
PEG		700
Community Center		13,700
Sewer		21,500
Water		89,200
SLD		1,300
Stormwater		56,600
	\$	<u>651,100</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

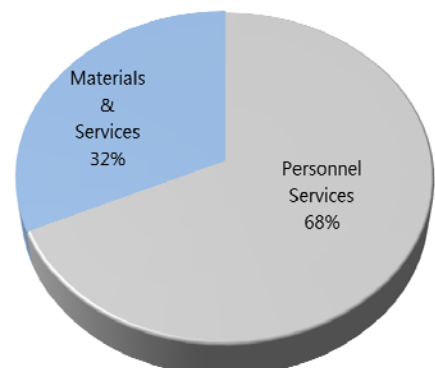
TOTAL EXPENDITURES

\$409,800 Administrative Services Fund

3.0 FTE

Personnel Services \$267,800

Materials & Services \$142,000

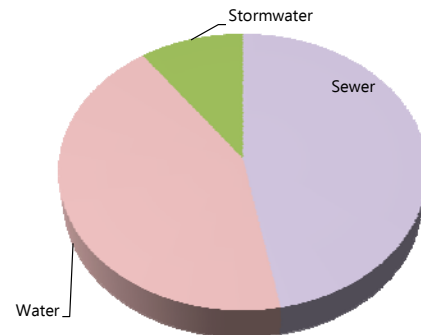


Finance Department

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	\$	192,600
Water		176,200
Stormwater		41,000
	\$	<u>409,800</u>



WORKLOAD INDICATORS

Workload Indicators	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20 est.
Utility Bills processed	67,622	67,806	68,116	68,209	68,500
Utility accounts maintained	11,136	11,103	11,159	11,200	11,200
Shut-offs processed	1,179	1,073	1,028	1,003	800
Service Requests	3,105	2,972	2,826	2,767	2,900

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
- Continued research into Court data software upgrade/conversion
- Court Web page update

Finance Department

WORKLOAD INDICATORS

Workload Indicators	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20 est
Citations Processed	2,036	2,016	1,702	2,198	1,700
Accounts sent to Collections	334	410	348	598	450
Amounts sent to Collections	\$296,679	\$375,000	\$355,661	\$584,332	\$390,000

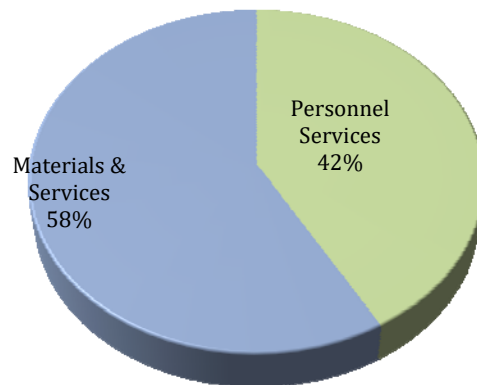
The City experienced a significant decrease in municipal court fines in fiscal year 2019-20 as the result of the COVID-19 pandemic in which a significant number of residents remained at home rather than maintaining their regular travel patterns.

TOTAL EXPENDITURES \$221,100

FTE 1.0

Personnel Services \$94,400

Materials & Services \$126,700



Community Development

OVERVIEW

The Community Development 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.
- Promote Economic Development purposes and programs to be determined by the City Council as revenues become available.
- Initiate a comprehensive update of the Transportation System Development plan.

ADVISORY COMMITTEES

- Planning Commission
- Keizer Chamber of Commerce liaison
- Keizer Public Arts Commission

PRIMARY FUNCTIONS

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

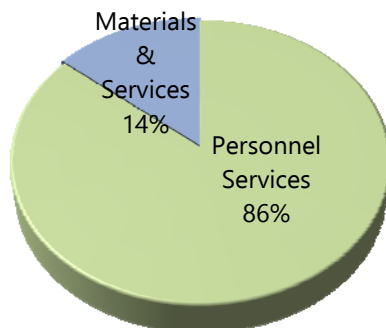
TOTAL EXPENDITURES \$720,800

5.0 FTE

Personnel Services \$623,400

Materials & Services

\$97,400



WORKLOAD INDICATORS

Workload Indicators	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY19-20 Est YTD
Land Use Applications	10	18	21	15	20
Building Permits Reviewed	205	242	188	119	112
Single Family Permits Issued	79	34	24	33	30
Multi-family Permits Issued	16	2	23	0	25
Valuation of Permits Issued (in thousands)	\$63,159	\$23,220	\$18,057	\$30,880	\$42,063

Community Development

HIGHLIGHTS

The Department continued updating sections of the Keizer Development Code with several Text Amendment projects outlined with the Planning Commission. The City completed an updated Goal 10 compliant “Buildable Lands Inventory and Housing Needs Analysis” through a grant awarded to the city which identified a deficit of the projected amount of needed land for housing in the 20 year planning period. The adoption of the Keizer Revitalization Project was the culmination of an almost 2 year-long planning project funded by a TGM grant awarded to the city, which included a robust public engagement effort. The plan increases development capacity and flexibility in the commercial core of Keizer, and identifies public investments needed to support development objectives. This analysis will be updated in 2020 to reflect the adoption of the River Cherry Overlay District. 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, noxious vegetation, provide significant support to the Police department as needed for such things as homeless encampments, graffiti, and other issues. Addressing these ongoing issues in a timely and thorough manner with limited resources continues to be a challenge, but one that we strive to accomplish and consider as a significant goal for the coming year.

Community Development also works on implementing the directives created in the State mandated periodic review of the city’s Comprehensive Plan. This process is necessary to plan for future development in the City and ensure there are adequate policies and goals in place to guide decisions regarding transportation, land supply issues (such as infill requirements and Urban Growth Boundary expansion), economic development, and public facilities needs for the next 20 year planning period.

The Community Development 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

Complete the Salem Keizer Area Transportation Study (SKATS) project to identify growth impacts to the transportation system of the City in order to prepare for the future land needs of the City, and pursue grant funding to update the City’s Transportation System Plan. The department continues to maintain funds to use for growth boundary issues for consultant work to 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 needs.

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

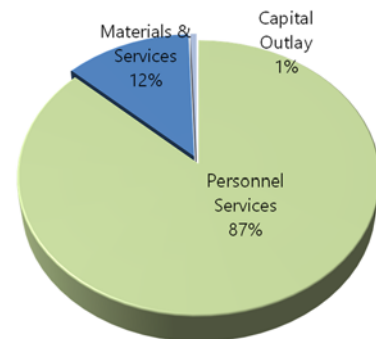
TOTAL EXPENDITURES:

\$8,442,900 General Fund – Police Operations

Personnel Services \$7,242,800

Materials & Services \$1,036,100

Capital Outlay - \$164,000



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: confidence in their police department and safety in their community.

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)

Though not as discrete as outputs, we can measure outcomes. The police department is especially interested in the responses to survey questions. Those questions and their responses appear below. The responses are on a one-to-five scale. The totals below represent 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."

Police Department

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.

	2015	2016	2017	2018	2019
Crimes Reported (Parts 1, 2, and 3)	3,574	3,287	3,691	3,804	3,466
Adult arrests	1,522	1,459	1,702	1,810	1,682
Juvenile referrals (for crimes and status offenses)	202	179	131	156	165
Violent crimes clearance rate (UCR*): AVG US cities pop. 25-50k	48.6%	47.5%	48.1%	49.5%	+
Violent crimes clearance rate (NIBRS**): Keizer	77.8%	70.2%	77.6%	68.2%	59.4%
Property. crimes clearance rate (UCR***): AVG US cities pop. 25-50k	23.8%	22.8%	22.2%	22.8%	+
Property crimes clearance rate (NIBRS****): Keizer	22.6%	18.2%	17.1%	15.5%	17.1%
Traffic injury crashes	71	61	83	71	72
Traffic citations	1,503	1,533	1,750	1,904	2,286
Traffic written warnings	1,501	936	920	1,075	1,579

The FBI continues to collect and report crime data using the Uniform Crime Reporting Program, though many agencies, including Keizer, report crime data using the National Incident-Based Reporting System. For a better comparison of the two systems, the crimes included in the clearance rates are defined below:

- * UCR: Murder, Non-negligent Manslaughter, Rape, Robbery, Aggravated Assault
- ** NIBRS: Aggravated Assault, Homicide, Rape, Robbery
- *** UCR: Burglary, Larceny-Theft, Motor Vehicle Theft
- **** NIBRS: Arson, Burglary (Business, Residence, and Other), Larceny, Motor Vehicle Theft
- + Information not yet published

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

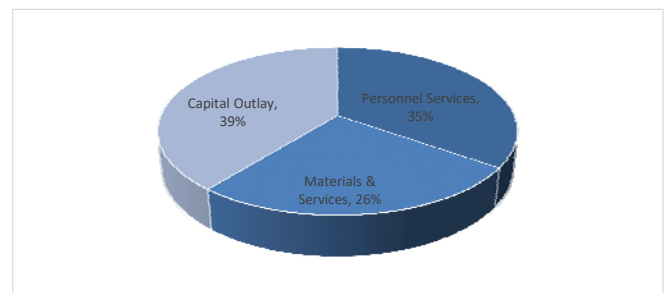
- Completed phase 2 repairs to the Carlson Skate Park
- Replaced the tennis court at Willamette manor Park
- Replaced the swing set at Northview Terrace Park
- Installed Shade Sails at the Big Toy

TOTAL EXPENDITURES – \$1,162,300 Services Fund

Personnel Services \$384,200

Materials & Services \$276,100

Capital Outlay \$502,000



Public Works Department

PARK IMPROVEMENT FUND

Capital Outlay - \$500,000

HIGHLIGHTS

- Partially funded the Shade Sails 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

- Designed and constructed the pathway on Delight Street N
- Updated ADA ramps on River Road from Claggett Street to Swingwood Ct
- Completed pedestrian traffic signal upgrades on River Road from Claggett Street to Swingwood Ct
- Resurfaced River Road from Sandy Drive to the south city limits

TOTAL REVENUES – \$4,447,600

primary source State Fuel tax

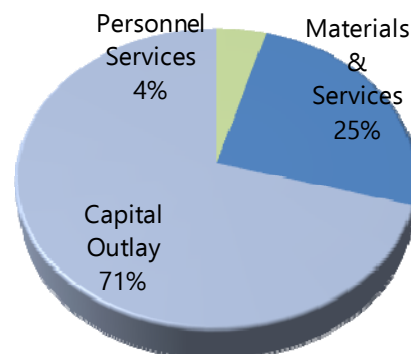
TOTAL EXPENDITURES – \$3,627,100 Street Fund

Personnel Services \$153,700

Materials & Services \$879,500

Capital Outlay \$2,441,800

Debt Service \$152,100



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
- Replaced the Willamette Manor Well pump and video inspected the well
- Rehabilitated the 17th Avenue well, replaced the pump and sections of the column
- Installed 34 new meters
- Replaced 2,850 feet of steel water main

Public Works Department

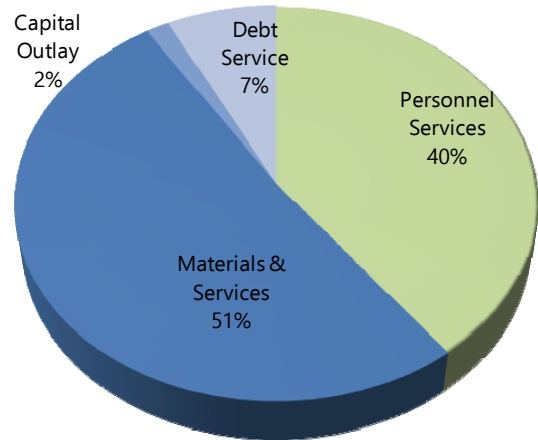
TOTAL REVENUES (Water & Water Facility Funds)
\$3,259,800 - primarily user charges

TOTAL EXPENDITURES – \$3,094,800 Water Fund
Personnel Services \$1,223,300
Materials & Services \$1,593,200
Capital Outlay \$48,600
Debt Service \$229,700

\$650,000 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

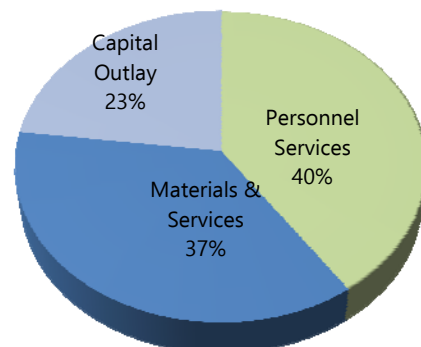
- Continued repair work as identified by the TV inspection program
- Implemented the NPDES Phase II General permit
- Hosted 9th Annual Erosion Control Summit
- Hosted 4th Annual Water Festival
- Developed and implemented the Public Education and Involvement Plan
- Designed and began construction of pipe line realignment on Shoreline Dr. and Cummings Ln.
- Inspected 2,323 catch basins and performed cleaning and repairs as needed

TOTAL REVENUES – \$1,498,000

TOTAL EXPENDITURES – \$2,475,900
Personnel Services - \$887,900
Materials & Services – \$832,800
Capital Outlay - \$755,200

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

- No specific improvements identified for FY 20-21

INFRASTRUCTURE OPERATED AND MAINTAINED

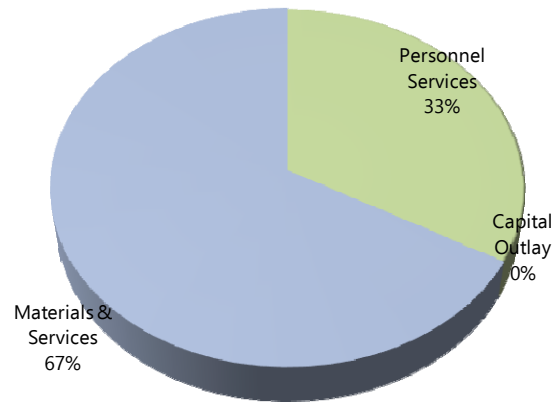
- 69,000 Square foot Civic Center building
- 8 HVAC Systems
- 4.5 Acres of Grounds Maintenance
- Annual Fire Safety System Testing
- Community Service Coordination
- Focal Point Maintenance

TOTAL EXPENDITURES – \$333,600 Facility Maintenance

Administrative Services Fund FTE 1.0

Personnel Services \$110,800

Materials & Services \$222,800



ALLOCATION OF FACILITY MAINTENANCE COSTS

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

General	\$	227,700
Street		12,100
PEG		300
Community Center		7,400
Sewer		7,400
Water		51,300
SLD		700
Stormwater		33,200
	\$	<u>335,100</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 – \$635,700 Public Works

Administrative Services Fund 4.0 FTE

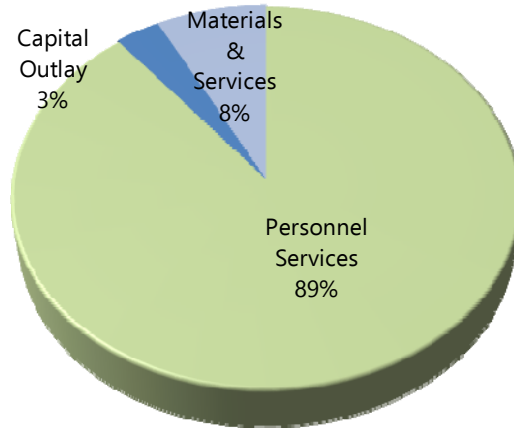
Personnel Services \$567,100

Materials & Services \$48,600

Capital Outlay - \$20,000

ALLOCATION OF PUBLIC WORKS NON-DEPARTMENTAL COSTS

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



General	\$	24,900
Street		218,700
Sewer		22,200
Water		199,600
Street Light Districts		20,300
Stormwater		150,000
	\$	<u>635,700</u>



Funds & Departments

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

Administrative Services Fund Summary

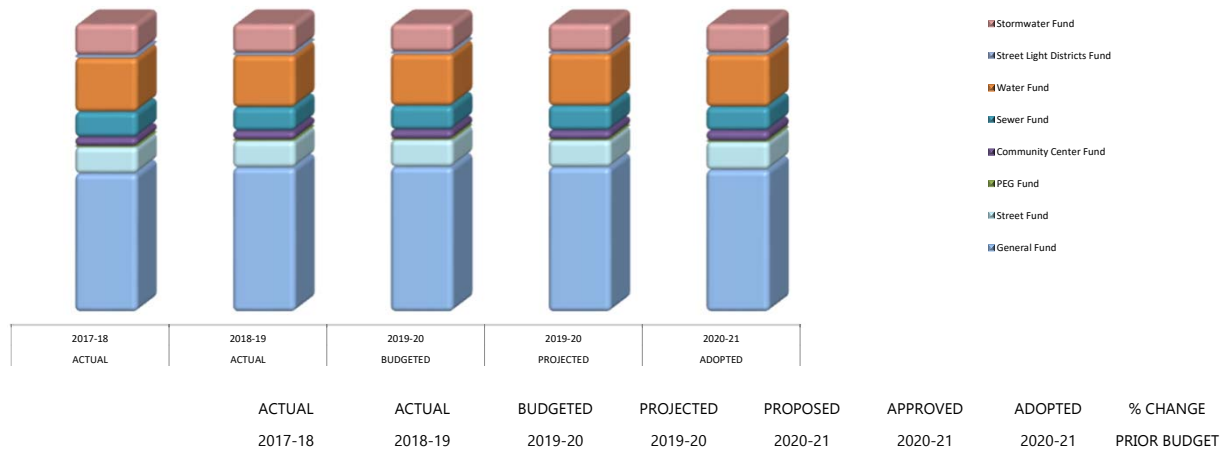
The Administrative Services Fund is an Internal Service Fund which is used to account for the financing of goods and/or services provided to various City funds on a cost-reimbursement basis.

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

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

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 171,384	\$ 219,327	\$ 196,400	\$ 228,200	\$ 219,300	\$ 219,300	\$ 219,300	11.7%
3 Revenues:								
4 Charges for Services:								
5 Charges for Services	3,419,073	3,681,896	3,986,900	3,894,300	4,185,500	4,185,500	4,185,500	5.0%
6 Miscellaneous:								
7 Miscellaneous Revenue	943	8,930	-	-	-	-	-	
8 Total Revenues	3,420,016	3,690,826	3,986,900	3,894,300	4,185,500	4,185,500	4,185,500	5.0%
9 TOTAL RESOURCES	3,591,400	3,910,153	4,183,300	4,122,500	4,404,800	4,404,800	4,404,800	5.3%
10 REQUIREMENTS:								
11 Expenditures:								
12 Personnel Services:								
13 City Manager	228,112	234,431	246,900	245,400	254,200	254,200	254,200	3.0%
14 City Attorney's Office	284,911	292,318	309,400	306,400	319,600	319,600	319,600	3.3%
15 City Recorder's Office	232,372	241,589	260,500	257,200	273,400	273,400	273,400	5.0%
16 Human Resources	293,076	302,108	324,400	321,200	335,100	335,100	335,100	3.3%
17 Finance - Non-Departmental	394,981	416,339	450,100	442,800	472,700	472,700	472,700	5.0%
18 Finance - Information Systems	218,008	230,227	249,200	244,400	261,100	261,100	261,100	4.8%
19 Finance - Utility Billing	244,613	221,768	252,900	244,600	267,800	267,800	267,800	5.9%
20 Civic Center Facilities	91,058	95,927	104,200	102,400	110,800	110,800	110,800	6.3%
21 Public Works	499,455	515,797	547,800	539,300	567,100	567,100	567,100	3.5%
22 Total Personnel Services	2,486,586	2,550,504	2,745,400	2,703,700	2,861,800	2,861,800	2,861,800	4.2%
23 Materials & Services:								
24 General Administration	251,662	314,643	303,000	303,200	302,500	302,500	302,500	-0.2%
25 City Manager	6,834	6,051	6,300	6,300	6,500	6,500	6,500	3.2%
26 City Attorney's Office	4,265	3,654	12,000	12,000	20,000	20,000	20,000	66.7%
27 City Recorder's Office	4,119	5,067	6,200	6,200	6,200	6,200	6,200	0.0%
28 Human Resources	18,440	23,712	25,200	25,200	25,300	25,300	25,300	0.4%
29 Finance - Non-Departmental	29,862	38,732	58,300	42,000	58,300	58,300	58,300	0.0%
30 Finance - Information Systems	143,367	167,879	190,000	183,800	218,000	218,000	218,000	14.7%
31 Finance - Utility Billing	103,857	113,926	142,000	139,500	142,000	142,000	142,000	0.0%
32 Civic Center Facilities	205,198	199,572	217,500	209,000	222,800	222,800	222,800	2.4%
33 Public Works	40,767	44,203	46,800	48,100	48,600	48,600	48,600	3.8%
34 Total Materials & Services	808,371	917,439	1,007,300	975,300	1,050,200	1,050,200	1,050,200	4.3%
35 Capital Outlay:								
36 Finance - Information Systems	68,770	143,594	165,000	150,000	172,000	172,000	172,000	4.2%
37 Public Works Administration	-	9,142	15,000	-	20,000	20,000	20,000	33.3%
38 Civic Center Facilities	8,346	61,219	74,200	74,200	-	-	-	-100.0%
39 Total Capital Outlay	77,116	213,955	254,200	224,200	192,000	192,000	192,000	-24.5%
40 Total Expenditures	3,372,073	3,681,898	4,006,900	3,903,200	4,104,000	4,104,000	4,104,000	2.4%
41 Other Requirements:								
42 Contingencies	-	-	176,400	-	300,800	300,800	300,800	70.5%
43 Fund Balance:								
44 Committed	219,327	228,255	-	219,300	-	-	-	
45 TOTAL REQUIREMENTS	\$ 3,591,400	\$ 3,910,153	\$ 4,183,300	\$ 4,122,500	\$ 4,404,800	\$ 4,404,800	\$ 4,404,800	5.3%

Administrative Services Fund Summary



	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21	PRIOR BUDGET
CHARGES FOR SERVICES BY FUND								
General Fund	\$ 1,637,717	\$ 1,840,317	\$ 2,001,400	\$ 1,951,600	\$ 2,059,900	\$ 2,059,900	\$ 2,059,900	2.9%
Street Fund	320,334	347,893	383,300	371,700	414,800	414,800	414,800	8.2%
PEG Fund	7,676	8,926	6,400	6,200	4,300	4,300	4,300	-32.8%
Community Center Fund	106,555	116,422	128,500	124,100	154,800	154,800	154,800	20.5%
Sewer Fund	299,385	300,048	331,400	329,800	342,200	342,200	342,200	3.3%
Water Fund	642,534	665,354	717,900	704,200	760,600	760,600	760,600	5.9%
Street Light Districts Fund	36,169	30,867	32,700	31,500	31,800	31,800	31,800	-2.8%
Stormwater Fund	368,701	372,069	385,300	375,200	417,100	417,100	417,100	8.3%
Total Allocation by Fund	\$ 3,419,071	\$ 3,681,896	\$ 3,986,900	\$ 3,894,300	\$ 4,185,500	\$ 4,185,500	\$ 4,185,500	5.0%

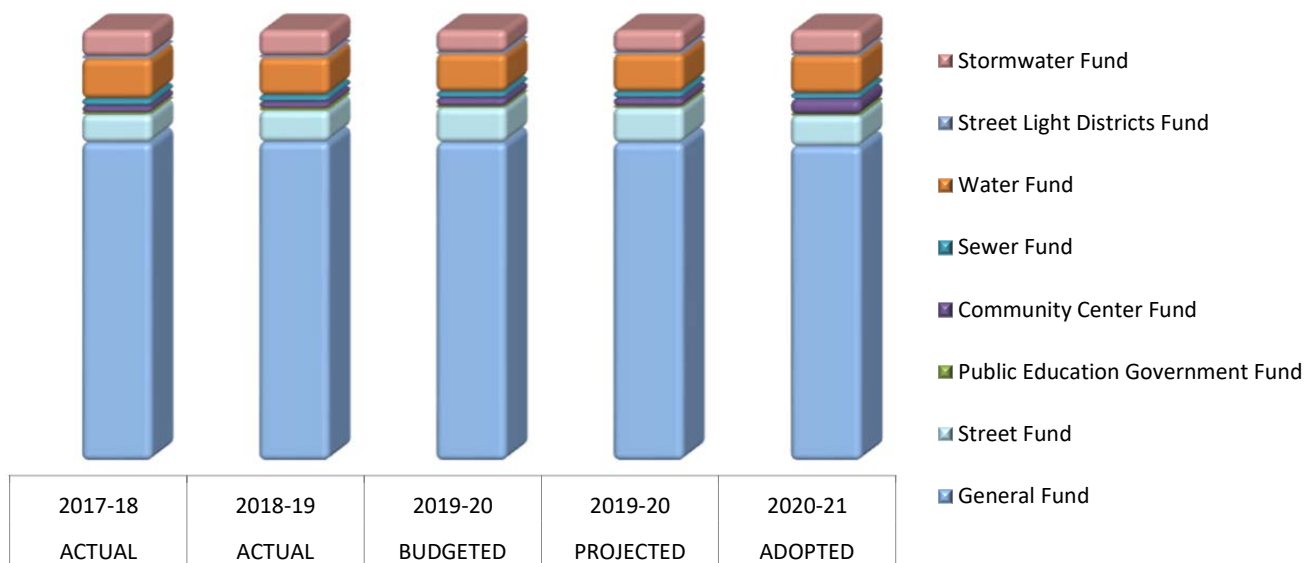
City Manager's Office

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, Community Development, 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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	234,946	240,482	253,200	251,700	260,700	260,700	260,700	3.0%
6 TOTAL RESOURCES	234,946	240,482	253,200	251,700	260,700	260,700	260,700	3.6%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 City Manager	153,795	158,434	162,500	162,500	166,500	166,500	166,500	2.5%
11 Vehicle Allowance	4,200	4,200	4,200	4,200	4,200	4,200	4,200	0.0%
12 Cell Phone Stipend	-	-	-	-	-	-	-	-
13 Wellness	358	365	400	400	500	500	500	25.0%
14 Medicare	2,428	2,503	2,600	2,600	2,700	2,700	2,700	3.8%
15 Retirement	46,667	48,173	53,800	53,800	55,100	55,100	55,100	2.4%
16 Insurance Benefits	20,433	20,450	23,100	21,600	24,800	24,800	24,800	7.4%
17 Workers Compensation	231	306	300	300	400	400	400	33.3%
18 Total Personnel Services	228,112	234,431	246,900	245,400	254,200	254,200	254,200	3.0%
19 Materials & Services:								
20 Meetings, Travel & Training	6,534	5,751	6,000	6,000	6,200	6,200	6,200	3.3%
21 Liability Insurance	300	300	300	300	300	300	300	0.0%
22 Total Materials & Services	6,834	6,051	6,300	6,300	6,500	6,500	6,500	3.2%
23 Total Expenditures:	234,946	240,482	253,200	251,700	260,700	260,700	260,700	3.0%
24 Fund Balance:								
25 Committed for Operations	-	-	-	-	-	-	-	-
26 TOTAL REQUIREMENTS	\$234,946	\$ 240,482	\$ 253,200	\$ 251,700	\$ 260,700	\$ 260,700	\$ 260,700	3.0%

City Manager's Office



SUMMARY OF CITY MANAGER'S OFFICE CHARGES BY FUND

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	FTE/ Project Time
General Fund	\$ 173,313	\$ 177,774	\$ 186,800	\$ 185,600	\$ 190,000	\$ 190,000	\$ 190,000	72.9%
Street Fund	15,483	17,519	20,800	20,700	19,000	19,000	19,000	7.3%
Public Education Government Fund	899	1,194	500	500	300	300	300	0.1%
Community Center Fund	3,796	3,882	5,100	5,100	9,400	9,400	9,400	3.6%
Sewer Fund	3,796	3,583	3,500	3,500	3,400	3,400	3,400	1.3%
Water Fund	21,876	20,903	22,300	22,200	23,200	23,200	23,200	8.9%
Street Light Districts Fund	1,199	995	800	800	500	500	500	0.2%
Stormwater Fund	14,584	14,632	13,400	13,300	14,900	14,900	14,900	5.7%
TOTAL CHARGES BY FUND	\$ 234,946	\$ 240,482	\$ 253,200	\$ 251,700	\$ 260,700	\$ 260,700	\$ 260,700	100.0%

Budget Notes:

Expenditures:

- 9 The Budget provides a 2.5% salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

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

City Attorney's Office

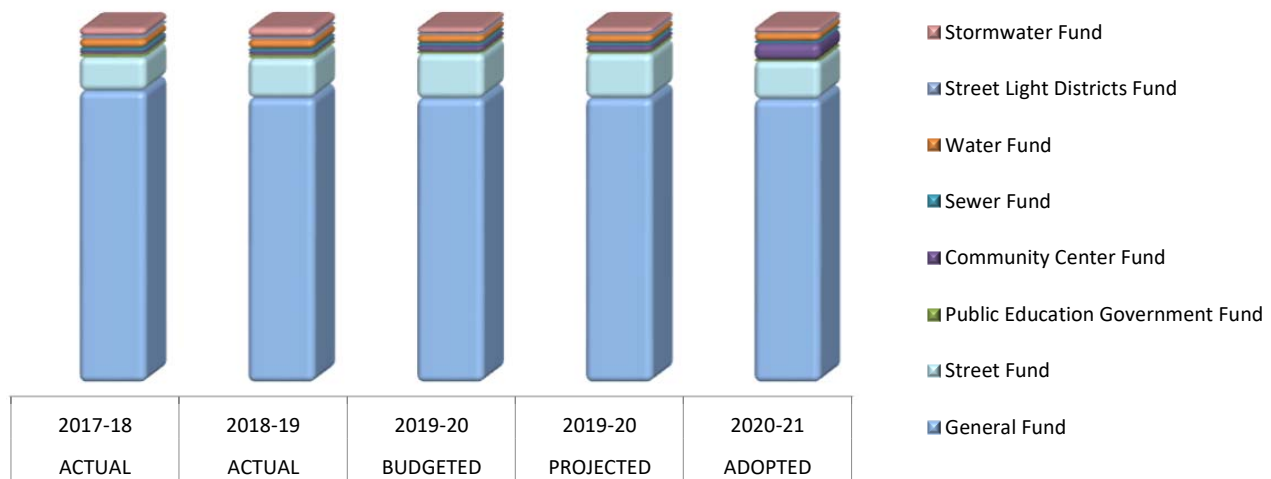
The City Attorney is a Charter officer, answering directly to the City Council. The City Attorney's Office is responsible for most legal matters involving the City, and also oversees the efforts of outside counsel for most matters requiring special expertise.

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

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

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	289,176	295,972	321,400	318,400	339,600	339,600	339,600	5.7%
6 TOTAL RESOURCES	289,176	295,972	321,400	318,400	339,600	339,600	339,600	5.7%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Attorney	139,547	143,749	147,400	147,400	151,100	151,100	151,100	2.5%
11 Administrative Support	60,944	62,837	64,500	64,500	66,100	66,100	66,100	2.5%
12 Cell Phone Stipend	900	900	900	900	900	900	900	0.0%
13 Wellness	296	283	800	800	1,000	1,000	1,000	25.0%
14 Medicare	3,124	3,217	3,300	3,300	3,400	3,400	3,400	3.0%
15 Retirement	38,967	40,099	46,000	46,000	47,100	47,100	47,100	2.4%
16 Insurance Benefits	40,866	40,900	46,200	43,200	49,600	49,600	49,600	7.4%
17 Workers Compensation	267	333	300	300	400	400	400	33.3%
18 Total Personnel Services	284,911	292,318	309,400	306,400	319,600	319,600	319,600	3.3%
19 Materials & Services:								
20 Meetings, Travel & Training	3,069	2,255	4,500	4,500	4,700	4,700	4,700	4.4%
21 Legal Services Contracts	290	1,399	6,500	6,500	15,000	15,000	15,000	130.8%
22 Law Library Maintenance	906	-	1,000	1,000	300	300	300	-70.0%
23 Total Materials & Services	4,265	3,654	12,000	12,000	20,000	20,000	20,000	66.7%
24 Total Expenditures:	289,176	295,972	321,400	318,400	339,600	339,600	339,600	5.7%
25 Fund Balance:								
26 Committed for Operations	-	-	-	-	-	-	-	
27 TOTAL REQUIREMENTS	\$ 289,176	\$ 295,972	\$ 321,400	\$ 318,400	\$ 339,600	\$ 339,600	\$ 339,600	5.7%

City Attorney's Office



SUMMARY OF CITY ATTORNEY'S OFFICE CHARGES BY FUND

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	Project Time
General Fund	\$ 237,213	\$ 236,739	\$ 256,800	\$ 254,500	\$ 270,400	\$ 270,400	\$ 270,400	79.6%
Street Fund	27,499	33,186	40,800	40,400	37,000	37,000	37,000	10.9%
Public Education Government Fund	2,642	2,701	1,300	1,300	300	300	300	0.1%
Community Center Fund	2,642	2,991	5,800	5,700	16,600	16,600	16,600	4.9%
Sewer Fund	2,055	2,026	1,900	1,900	1,400	1,400	1,400	0.4%
Water Fund	7,829	8,296	8,000	7,900	8,800	8,800	8,800	2.6%
Street Light Districts Fund	2,055	1,447	1,300	1,300	300	300	300	0.1%
Stormwater Fund	7,241	8,586	5,500	5,400	4,800	4,800	4,800	1.4%
TOTAL CHARGES BY FUND	\$ 289,176	\$ 295,972	\$ 321,400	\$ 318,400	\$ 339,600	\$ 339,600	\$ 339,600	100.0%

Budget Notes:

Expenditures:

9 The Budget provides a 2.5% 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).

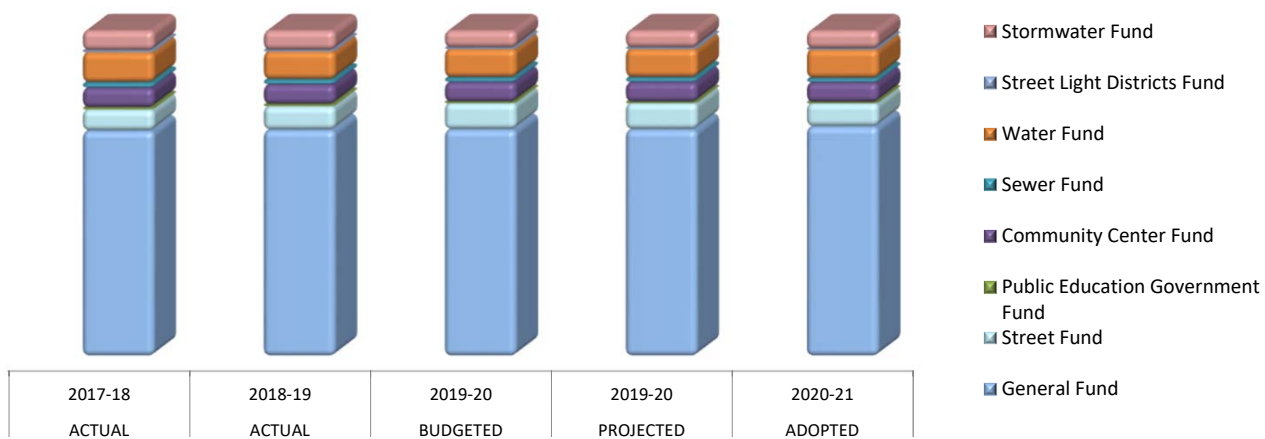
City Recorder's Department

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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	236,491	246,656	266,700	263,400	279,600	279,600	279,600	4.8%
6 TOTAL RESOURCES	236,491	246,656	266,700	263,400	279,600	279,600	279,600	4.8%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 City Recorder	90,792	96,325	101,800	101,800	107,500	107,500	107,500	5.6%
11 Administrative Support	60,944	62,837	64,500	64,500	66,100	66,100	66,100	2.5%
12 Cell Phone Stipend	900	900	900	900	900	900	900	0.0%
13 Wellness	299	299	800	500	1,000	1,000	1,000	25.0%
14 Medicare	2,351	2,465	2,600	2,600	2,700	2,700	2,700	3.8%
15 Retirement	35,958	37,528	43,400	43,400	45,200	45,200	45,200	4.1%
16 Insurance Benefits	40,866	40,900	46,200	43,200	49,600	49,600	49,600	7.4%
17 Workers Compensation	262	335	300	300	400	400	400	33.3%
18 Total Personnel Services	232,372	241,589	260,500	257,200	273,400	273,400	273,400	5.0%
19 Materials & Services:								
20 Materials & Supplies	-	-	-	-	-	-	-	-
21 Meetings, Travel & Training	4,119	5,067	6,200	6,200	6,200	6,200	6,200	0.0%
22 Total Materials & Services	4,119	5,067	6,200	6,200	6,200	6,200	6,200	0.0%
23 Total Expenditures:	236,491	246,656	266,700	263,400	279,600	279,600	279,600	4.8%
24 Fund Balance:								
25 Committed for Operations	-	-	-	-	-	-	-	-
26 TOTAL REQUIREMENTS	\$ 236,491	\$ 246,656	\$ 266,700	\$ 263,400	\$ 279,600	\$ 279,600	\$ 279,600	4.8%

City Recorder's Department



SUMMARY OF CITY RECORDER'S DEPARTMENT CHARGES BY FUND

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	Time Spent
General Fund	\$ 163,593	\$ 171,321	\$ 185,600	\$ 183,300	\$ 197,100	\$ 197,100	\$ 197,100	70.5%
Street Fund	15,585	17,998	21,900	21,600	20,400	20,400	20,400	7.3%
Public Education Government Fund	1,207	1,279	500	500	300	300	300	0.1%
Community Center Fund	14,378	15,047	16,300	16,100	17,100	17,100	17,100	6.1%
Sewer Fund	3,821	3,737	3,700	3,700	3,600	3,600	3,600	1.3%
Water Fund	22,020	21,440	23,500	23,200	24,900	24,900	24,900	8.9%
Street Light Districts Fund	1,207	787	800	800	300	300	300	0.1%
Stormwater Fund	14,680	15,047	14,400	14,200	15,900	15,900	15,900	5.7%
TOTAL CHARGES BY FUND	\$ 236,491	\$ 246,656	\$ 266,700	\$ 263,400	\$ 279,600	\$ 279,600	\$ 279,600	100.0%

Budget Notes:

Expenditures:

- 9 The Budget provides a 2.5% 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.

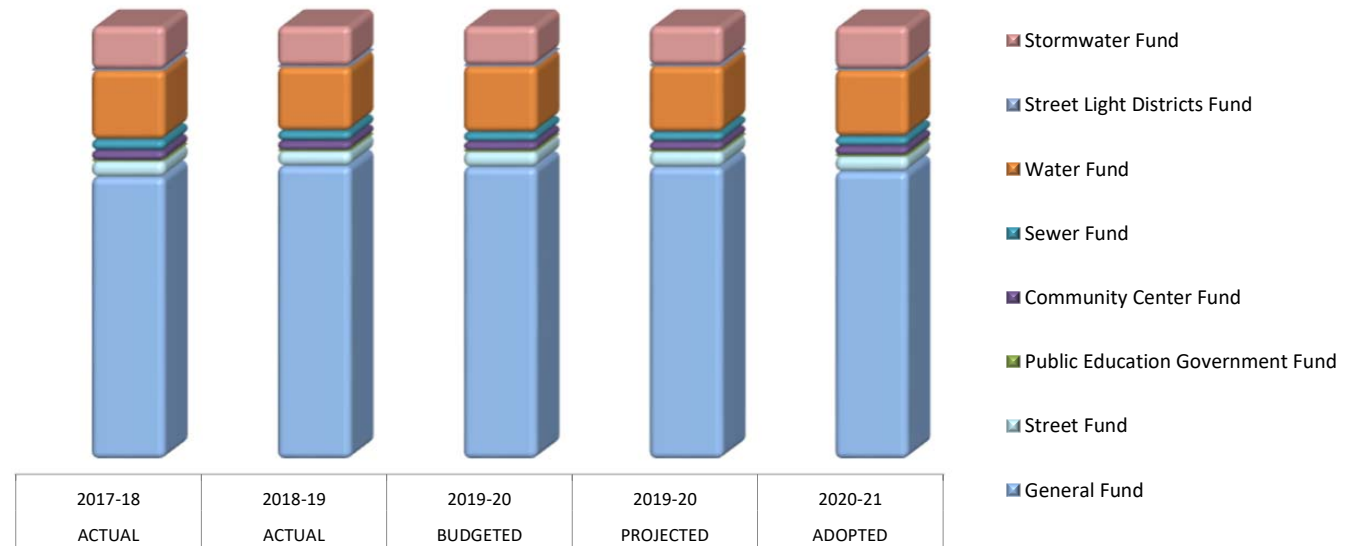
Human Resources Department

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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	311,516	325,820	349,600	346,400	360,400	360,400	360,400	3.1%
6 TOTAL RESOURCES	311,516	325,820	349,600	346,400	360,400	360,400	360,400	3.1%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Administrative Support	69,784	74,048	78,200	78,200	80,200	80,200	80,200	2.6%
11 Human Resources Director	126,526	130,312	133,700	133,700	137,000	137,000	137,000	2.5%
12 Cell Phone Stipend	900	900	900	900	900	900	900	0.0%
13 Wellness Program	208	188	800	600	1,000	1,000	1,000	25.0%
14 Medicare/Social Security	3,035	3,143	3,300	3,300	3,400	3,400	3,400	3.0%
15 Retirement	51,484	52,278	61,000	61,000	62,600	62,600	62,600	2.6%
16 Insurance Benefits	40,866	40,900	46,200	43,200	49,600	49,600	49,600	7.4%
17 Workers Compensation	273	339	300	300	400	400	400	33.3%
18 Total Personnel Services	293,076	302,108	324,400	321,200	335,100	335,100	335,100	3.3%
19 Materials & Services:								
20 Safety & Wellness	8,315	6,951	7,600	7,600	8,200	8,200	8,200	7.9%
21 Meetings, Travel & Training	3,327	5,983	6,300	6,300	6,000	6,000	6,000	-4.8%
22 Labor Attorney -- City-wide	3,002	5,268	5,000	5,000	5,000	5,000	5,000	0.0%
23 Contractual Services	2,851	4,465	5,200	5,200	5,000	5,000	5,000	-3.8%
24 Medical Testing	945	1,045	1,100	1,100	1,100	1,100	1,100	0.0%
25 Total Materials & Services	18,440	23,712	25,200	25,200	25,300	25,300	25,300	0.4%
26 Total Expenditures:	311,516	325,820	349,600	346,400	360,400	360,400	360,400	3.1%
27 Fund Balance:								
28 Committed for Operations	-	-	-	-	-	-	-	-
29 Total Fund Balance	-	-	-	-	-	-	-	-
30 TOTAL REQUIREMENTS	\$ 311,516	\$ 325,820	\$ 349,600	\$ 346,400	\$ 360,400	\$ 360,400	\$ 360,400	3.1%

Human Resources Department



SUMMARY OF HUMAN RESOURCES DEPARTMENT CHARGES BY FUND

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	FTE
General Fund	\$ 203,434	\$ 220,925	\$ 236,100	\$ 234,000	\$ 239,700	\$ 239,700	\$ 239,700	66.5%
Street Fund	11,552	11,425	12,900	12,800	13,000	13,000	13,000	3.6%
Public Education Government Fund	294	295	300	300	400	400	400	0.1%
Community Center Fund	7,147	7,190	7,300	7,200	7,900	7,900	7,900	2.2%
Sewer Fund	7,832	7,486	7,700	7,600	7,900	7,900	7,900	2.2%
Water Fund	49,537	47,868	53,100	52,600	55,100	55,100	55,100	15.3%
Street Light Districts Fund	588	689	700	700	700	700	700	0.2%
Stormwater Fund	31,132	29,942	31,500	31,200	35,700	35,700	35,700	9.9%
TOTAL CHARGES BY FUND	\$ 311,516	\$ 325,820	\$ 349,600	\$ 346,400	\$ 360,400	\$ 360,400	\$ 360,400	100.0%

Budget Notes:

Expenditures:

- 9 The Budget provides a 2.5% all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

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

- 20 Increase due to need to replace AED batteries (\$400 each) and AED pads (\$51 each).

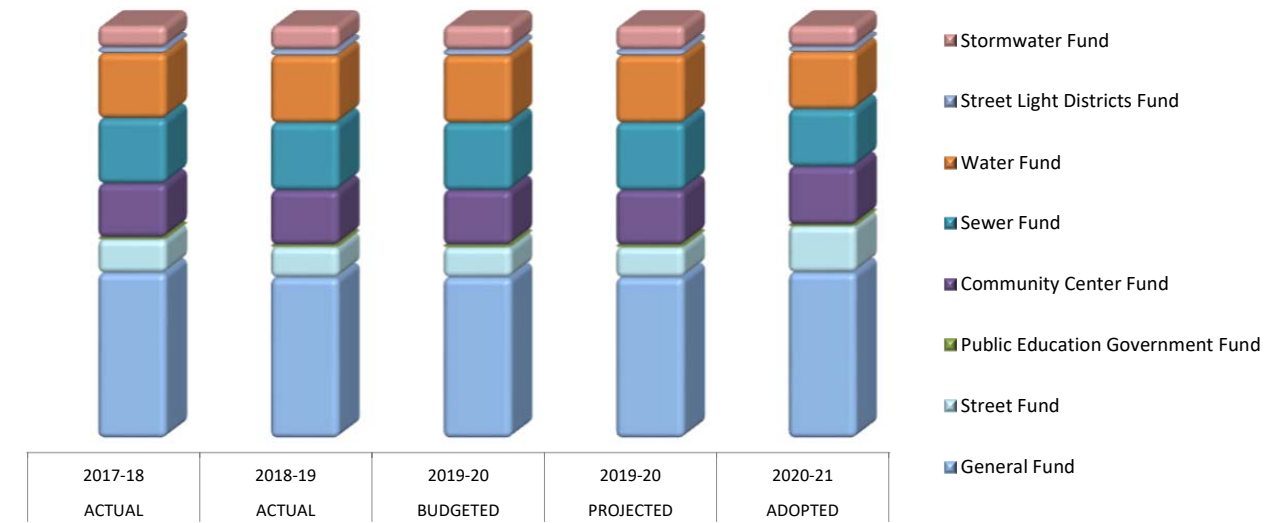
Finance - Non-Departmental

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 except for the Office Assistant's time is allocated 70% to the Community Center as part of the position's regular duties. The Allocation methodology is authorized by Council Resolution.

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	424,843	455,071	508,400	484,800	531,000	531,000	531,000	4.4%
6 TOTAL RESOURCES	424,843	455,071	508,400	484,800	531,000	531,000	531,000	4.4%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Administrative Support	150,938	158,725	166,100	166,100	171,600	171,600	171,600	3.3%
11 Finance Director	109,158	115,794	122,300	122,300	129,200	129,200	129,200	5.6%
12 Overtime	32	-	-	-	-	-	-	
13 Wellness	1,083	978	1,600	1,300	2,000	2,000	2,000	25.0%
14 Medicare	3,978	4,195	4,500	4,500	4,700	4,700	4,700	4.4%
15 Retirement	47,818	50,365	62,600	60,000	65,300	65,300	65,300	4.3%
16 Insurance Benefits	81,445	81,705	92,400	88,000	99,200	99,200	99,200	7.4%
17 Workers Compensation	529	4,577	600	600	700	700	700	16.7%
18 Total Personnel Services	394,981	416,339	450,100	442,800	472,700	472,700	472,700	5.0%
19 Materials & Services:								
20 Office Materials and Supplies	-	-	-	-	-	-	-	
21 Meetings, Travel & Training	1,847	2,183	3,500	2,000	3,500	3,500	3,500	0.0%
22 Audit Fees & Contractual Services	28,015	36,549	54,800	40,000	54,800	54,800	54,800	0.0%
23 Total Materials & Services	29,862	38,732	58,300	42,000	58,300	58,300	58,300	0.0%
24 Total Expenditures:	424,843	455,071	508,400	484,800	531,000	531,000	531,000	4.4%
25 Fund Balance:								
26 Committed for Operations	-	-	-	-	-	-	-	
27 Total Fund Balance	-	-	-	-	-	-	-	
28 TOTAL REQUIREMENTS	\$ 424,843	\$ 455,071	\$ 508,400	\$ 484,800	\$ 531,000	\$ 531,000	\$ 531,000	4.4%

Finance - Non-Departmental



SUMMARY OF FINANCE NON-DEPARTMENTAL CHARGES BY FUND

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	Average Revenue/ Expense
General Fund	\$ 170,431	\$ 177,452	\$ 198,300	\$ 189,000	\$ 213,500	\$ 213,500	\$ 213,500	40.2%
Street Fund	34,836	33,705	37,600	35,900	60,000	60,000	60,000	11.3%
Public Education Government Fund	1,678	2,279	2,500	2,400	1,600	1,600	1,600	0.3%
Community Center Fund	55,264	60,100	67,100	64,000	74,300	74,300	74,300	14.0%
Sewer Fund	67,107	74,152	82,900	79,100	73,800	73,800	73,800	13.9%
Water Fund	67,107	74,152	82,900	79,100	73,800	73,800	73,800	13.9%
Street Light Districts Fund	5,921	6,836	7,600	7,200	6,900	6,900	6,900	1.3%
Stormwater Fund	22,499	26,395	29,500	28,100	27,100	27,100	27,100	5.1%
TOTAL CHARGES BY FUND	\$ 424,843	\$ 455,071	\$ 508,400	\$ 484,800	\$ 531,000	\$ 531,000	\$ 531,000	100.00%

Budget Notes:

Expenditures:

- 9 The Budget provides a 2.5% wage and salary increase for all non-represented. 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.

- 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.

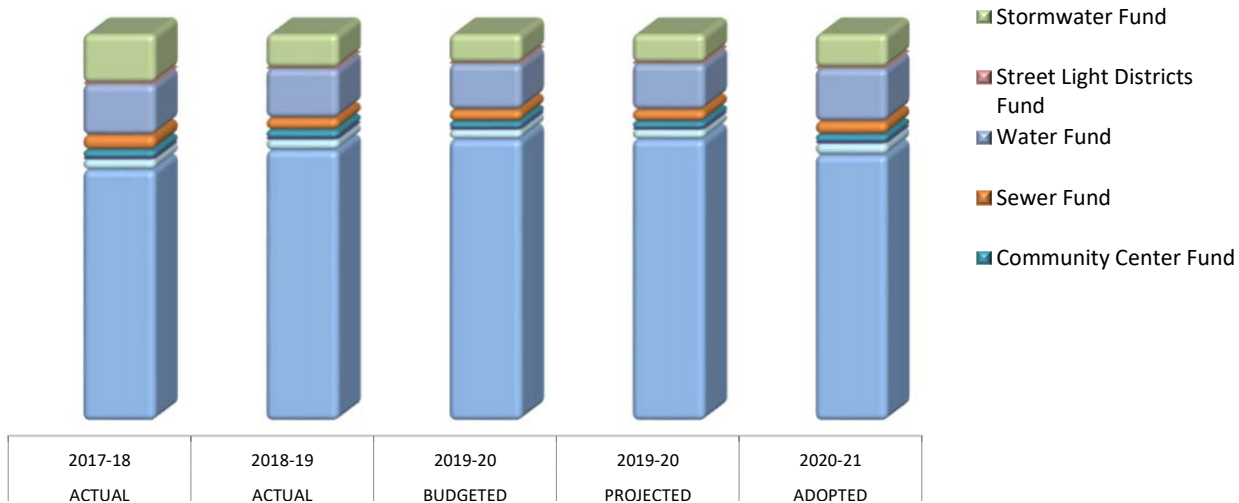
Finance - Information Systems

The Information Technology Division supports the City's software, hardware, telecommunication, 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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ -	
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	477,145	494,700	604,200	578,200	651,100	651,100	651,100	7.8%
6 TOTAL RESOURCES	477,145	541,700	604,200	578,200	651,100	651,100	651,100	7.8%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Network Support	147,035	156,021	162,100	162,100	168,700	168,700	168,700	4.1%
11 Cell Phone Stipend	1,800	1,800	1,800	1,800	1,800	1,800	1,800	0.0%
12 Wellness	345	315	800	800	1,000	1,000	1,000	25.0%
13 Medicare	2,244	2,400	2,500	2,500	2,600	2,600	2,600	4.0%
14 Retirement	25,390	28,363	35,400	33,600	36,900	36,900	36,900	4.2%
15 Insurance Benefits	40,866	40,900	46,200	43,200	49,600	49,600	49,600	7.4%
16 Workers Compensation	328	428	400	400	500	500	500	25.0%
17 Total Personnel Services	218,008	230,227	249,200	244,400	261,100	261,100	261,100	4.8%
18 Materials & Services:								
19 Travel & Training	3,978	89	1,000	800	1,000	1,000	1,000	0.0%
20 Telephone	19,449	17,590	19,000	19,000	20,000	20,000	20,000	5.3%
21 Computer Software & Maintenance	98,798	127,688	146,000	140,000	172,000	172,000	172,000	17.8%
22 Office Equipment Maintenance	21,142	22,512	24,000	24,000	25,000	25,000	25,000	4.2%
23 Total Materials & Services	143,367	167,879	190,000	183,800	218,000	218,000	218,000	14.7%
24 Capital Outlay:								
25 Computer Hardware	68,770	143,594	165,000	150,000	172,000	172,000	172,000	4.2%
26 Total Expenditures:	430,145	541,700	604,200	578,200	651,100	651,100	651,100	7.8%
27 Fund Balance:								
28 Committed for Operations	47,000	-	-	-	-	-	-	
29 Total Fund Balance	47,000	-	-	-	-	-	-	
30 TOTAL REQUIREMENTS	\$ 477,145	\$ 541,700	\$ 604,200	\$ 578,200	\$ 651,100	\$ 651,100	\$ 651,100	7.8%

Finance - Information Systems



SUMMARY OF FINANCE - INFORMATION SYSTEM CHARGES BY FUND

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	Allocation
General Fund	\$ 309,695	\$ 346,220	\$ 439,600	\$ 420,700	\$ 447,300	\$ 447,300	\$ 447,300	68.7%
Street Fund	13,806	14,329	16,300	15,600	20,800	20,800	20,800	3.2%
PEG Fund	445	537	600	600	700	700	700	0.1%
Community Center Fund	10,510	11,373	11,500	11,000	13,700	13,700	13,700	2.1%
Sewer Fund	18,170	14,866	18,100	17,300	21,500	21,500	21,500	3.3%
Water Fund	62,527	62,867	71,600	68,500	89,200	89,200	89,200	13.7%
Street Light Districts Fund	1,425	985	1,200	1,100	1,300	1,300	1,300	0.2%
Stormwater Fund	60,567	43,523	45,300	43,400	56,600	56,600	56,600	8.7%
TOTAL CHARGES BY FUND	\$ 477,145	\$ 494,700	\$ 604,200	\$ 578,200	\$ 651,100	\$ 651,100	\$ 651,100	100.0%

Budget Notes:

Expenditures:

- 9 The Budget provides a 2.5% 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 will be updating the email and voicemail software.

- 25 The City will be replacing the part of the network switches and replacing the existing police car video system which is no longer supported by the vendor. In addition the City will continue with the ongoing desktop and laptop replacement schedule.

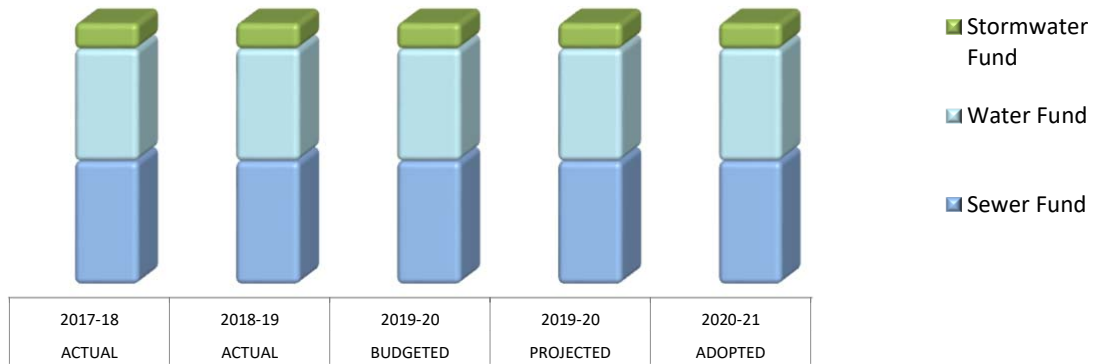
Finance - Utility Billing

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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	348,470	335,694	394,900	384,100	409,800	409,800	409,800	3.8%
6 TOTAL RESOURCES	348,470	335,694	394,900	384,100	409,800	409,800	409,800	3.8%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Administrative Support	136,001	136,141	146,200	144,500	154,200	154,200	154,200	5.5%
11 Overtime	443	737	1,000	1,500	1,000	1,000	1,000	0.0%
12 Wellness	1,146	870	1,600	900	1,500	1,500	1,500	-6.3%
13 Medicare	2,029	2,065	2,400	2,400	2,400	2,400	2,400	0.0%
14 Retirement	18,535	19,970	31,700	29,000	33,500	33,500	33,500	5.7%
15 Insurance Benefits	61,108	61,350	69,300	65,600	74,400	74,400	74,400	7.4%
16 Unemployment	24,850	-	-	-	-	-	-	
17 Workers Compensation	501	635	700	700	800	800	800	14.3%
18 Total Personnel Services	244,613	221,768	252,900	244,600	267,800	267,800	267,800	5.9%
19 Materials & Services:								
20 Postage & Printing	45,824	49,093	55,000	50,000	60,000	60,000	60,000	9.1%
21 Contractual Services	58,033	64,833	85,000	89,000	80,000	80,000	80,000	-5.9%
22 Meetings, Travel & Training	-	-	2,000	500	2,000	2,000	2,000	0.0%
23 Total Materials & Services	103,857	113,926	142,000	139,500	142,000	142,000	142,000	0.0%
24 Total Expenditures	348,470	335,694	394,900	384,100	409,800	409,800	409,800	3.8%
25 Fund Balance:								
26 Committed for Operations	-	-	-	-	-	-	-	
27 Total Fund Balance	-	-	-	-	-	-	-	
28 TOTAL REQUIREMENTS	\$ 348,470	\$ 335,694	\$ 394,900	\$ 384,100	\$ 409,800	\$ 409,800	\$ 409,800	3.8%

Finance - Utility Billing



SUMMARY OF FINANCE - UTILITY BILLING CHARGES BY FUND

	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	Utility Account Allocation
	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21	
Sewer Fund	\$ 163,819	\$ 157,832	\$ 176,200	\$ 180,500	\$ 192,600	\$ 192,600	\$ 192,600	47%
Water Fund	149,794	144,321	161,200	165,200	176,200	176,200	176,200	43%
Stormwater Fund	34,857	33,541	37,500	38,400	41,000	41,000	41,000	10%
TOTAL CHARGES BY FUND	\$ 348,470	\$ 335,694	\$ 374,900	\$ 384,100	\$ 409,800	\$ 409,800	\$ 409,800	100%

Budget Notes:

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

Expenditures:

- 9 The Budget provides a 2.5% 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 Contractual services are primarily for credit card fee charges.

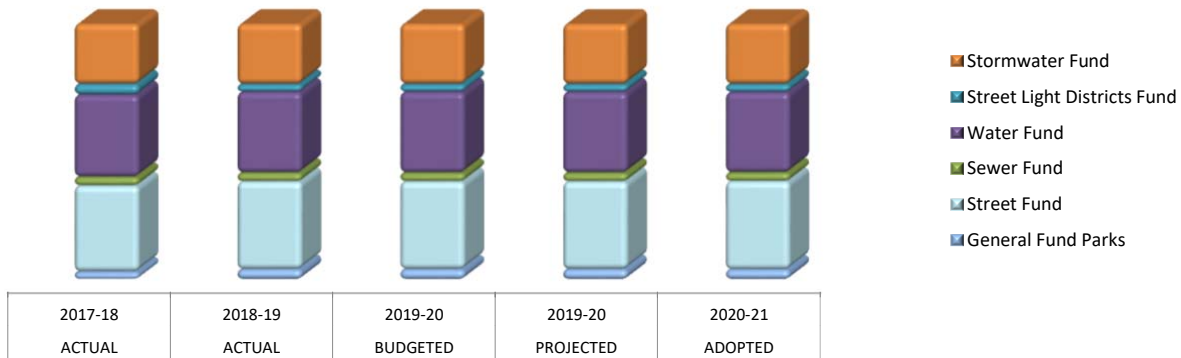
Public Works - Non-Departmental

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	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21	PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	540,222	569,142	609,600	587,400	635,700	635,700	635,700	4.3%
6 TOTAL RESOURCES	540,222	569,142	609,600	587,400	635,700	635,700	635,700	4.3%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Public Works Director	122,845	130,312	133,700	133,700	137,000	137,000	137,000	2.5%
11 Municipal Utility Workers	163,322	168,272	172,400	172,400	177,000	177,000	177,000	2.7%
12 Administrative Support	55,307	56,992	58,500	58,500	59,900	59,900	59,900	2.4%
13 Cell Phone and Clothing Stipend	2,600	2,600	2,000	2,600	2,600	2,600	2,600	30.0%
14 Wellness	729	645	1,600	800	2,000	2,000	2,000	25.0%
15 Medicare	5,285	5,471	5,700	5,700	5,800	5,800	5,800	1.8%
16 Retirement	64,431	65,026	76,400	72,900	78,400	78,400	78,400	2.6%
17 Insurance Benefits	81,541	81,800	92,400	87,600	99,200	99,200	99,200	7.4%
18 Workers Compensation	3,395	4,679	5,100	5,100	5,200	5,200	5,200	2.0%
19 Total Personnel Services	499,455	515,797	547,800	539,300	567,100	567,100	567,100	3.5%
20 Materials & Services:								
21 Shop Operations and Supplies	8,439	10,558	10,500	13,500	10,500	10,500	10,500	0.0%
22 Meetings, Travel & Training	43	-	500	900	500	500	500	0.0%
23 Labor Attorney	464	413	1,000	-	1,000	1,000	1,000	0.0%
24 Janitorial Services	5,132	5,748	6,000	6,000	6,000	6,000	6,000	0.0%
25 Shop Utilities	10,876	11,026	10,800	10,900	11,000	11,000	11,000	1.9%
26 Telephone, Telemetry & Fire Alarm	1,419	1,715	1,800	1,800	1,800	1,800	1,800	0.0%
27 Insurance - Auto	14,264	14,678	16,000	15,000	17,600	17,600	17,600	10.0%
28 Medical Testing	130	65	200	-	200	200	200	0.0%
29 Total Materials & Services	40,767	44,203	46,800	48,100	48,600	48,600	48,600	3.8%
30 Capital Outlay:								
31 Shop Improvements	-	9,142	15,000	-	20,000	20,000	20,000	33.3%
32 Total Expenditures	540,222	569,142	609,600	587,400	635,700	635,700	635,700	4.3%
33 Fund Balance:								
34 Committed for Operations	-	-	-	-	-	-	-	
35 Total Fund Balance	-	-	-	-	-	-	-	
36 TOTAL REQUIREMENTS	\$ 540,222	\$ 569,142	\$ 609,600	\$ 587,400	\$ 635,700	\$ 635,700	\$ 635,700	4.3%

Public Works - Non-Departmental



SUMMARY OF PUBLIC WORKS - NON DEPARTMENTAL CHARGES BY FUND

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	Allocation
General Fund Parks	\$ 16,689	\$ 22,824	\$ 24,400	\$ 23,500	\$ 24,900	\$ 24,900	\$ 24,900	3.9%
Street Fund	181,023	194,645	208,500	200,900	218,700	218,700	218,700	34.4%
Sewer Fund	18,946	19,886	21,300	20,500	22,200	22,200	22,200	3.5%
Water Fund	173,366	179,853	192,600	185,600	199,600	199,600	199,600	31.4%
Street Light Districts Fund	22,677	17,632	18,900	18,200	20,300	20,300	20,300	3.2%
Stormwater Fund	127,521	134,302	143,900	138,700	150,000	150,000	150,000	23.6%
TOTAL CHARGES BY FUND	\$ 540,222	\$ 569,142	\$ 609,600	\$ 587,400	\$ 635,700	\$ 635,700	\$ 635,700	100.0%

Budget Notes:

Expenditures:

Personnel Services:

- 9 The Budget provides a 2.5% 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 Remodel of the breakroom/kitchen area at the Public Work shop

Public Works - Civic Center Facilities

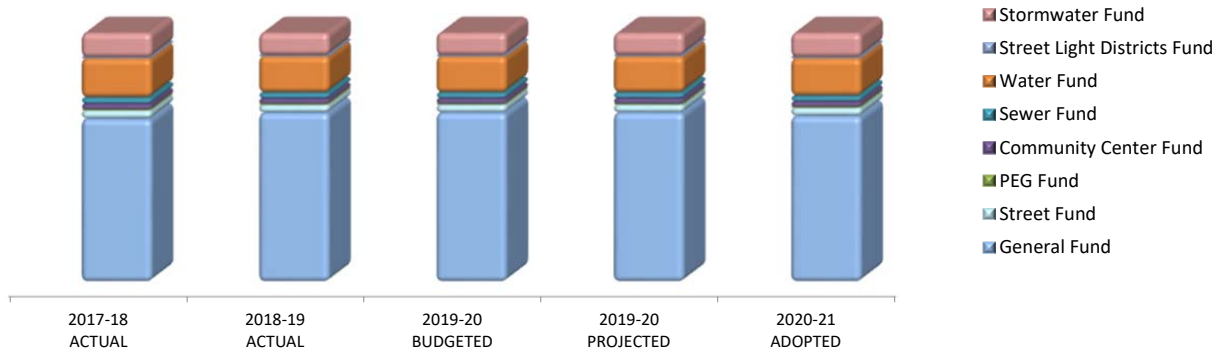
The Civic Center Facility Fund accounts for operations and maintenance of the Civic Center. Facility Maintenance staff will continue to maintain the facility at a level that allows maximum efficiency of all staff. The Facility Maintenance staff will continue refining the programming of the HVAC units 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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:								
3 Restricted for Civic Center Improvements	\$ 171,384	\$ 172,327	\$ 196,400	\$ 219,300	\$ 219,300	\$ 219,300	\$ 219,300	11.7%
4 Unrestricted	-	-	-	-	-	-	-	-
5 Total Beginning Balances	171,384	172,327	196,400	219,300	219,300	219,300	219,300	11.7%
6 Revenues:								
7 Charges for Services:								
8 Administrative Service Charges	305,545	403,716	330,900	385,600	335,100	335,100	335,100	1.3%
9 TOTAL RESOURCES	476,929	576,043	527,300	604,900	554,400	554,400	554,400	5.1%
10 REQUIREMENTS:								
11 Expenditures:								
12 Personnel Services:								
13 Municipal Utility Worker	6,513	6,910	7,300	7,300	7,800	7,800	7,800	6.8%
14 Facility Maintenance Technician	48,614	51,584	54,500	54,500	57,600	57,600	57,600	5.7%
15 Overtime	224	874	600	200	600	600	600	0.0%
16 Clothing Allowance	530	530	500	500	500	500	500	0.0%
17 Wellness	363	375	500	400	600	600	600	20.0%
18 Medicare	865	927	1,000	1,000	1,100	1,100	1,100	10.0%
19 Retirement	10,866	11,633	13,600	13,600	14,400	14,400	14,400	5.9%
20 Insurance Benefits	22,534	22,343	25,400	24,100	27,300	27,300	27,300	7.5%
21 Workers Compensation	549	751	800	800	900	900	900	12.5%
22 Total Personnel Services	91,058	95,927	104,200	102,400	110,800	110,800	110,800	6.3%
23 Materials & Services:								
24 Contractual Services	10,616	8,564	9,600	9,600	14,000	14,000	14,000	45.8%
25 Janitorial Services	64,017	67,486	65,000	65,000	65,000	65,000	65,000	0.0%
26 Utilities	102,817	100,288	105,000	105,000	105,000	105,000	105,000	0.0%
27 Equipment Maintenance & Replacement	13,474	10,174	24,000	15,500	24,000	24,000	24,000	0.0%
28 Maintenance Supplies	7,304	5,661	6,500	6,500	7,000	7,000	7,000	7.7%
29 Janitorial Supplies	6,963	7,392	7,400	7,400	7,800	7,800	7,800	5.4%
30 Medical Testing	7	7	-	-	-	-	-	-
31 Total Materials & Services	205,198	199,572	217,500	209,000	222,800	222,800	222,800	2.4%
32 Capital Outlay:								
33 Civic Center Improvements	8,346	61,219	74,200	74,200	-	-	-	-100.0%
34 Total Expenditures	304,602	356,718	395,900	385,600	333,600	333,600	333,600	-15.7%
35 Other Requirements:								
36 Contingency:								
37 Operating Contingency	-	-	1,500	-	1,500	1,500	1,500	0.0%
38 Civic Center Improvements	-	-	129,900	-	219,300	219,300	219,300	68.8%
39 Total Contingency	-	-	131,400	-	220,800	220,800	220,800	68.0%

Public Works - Civic Center Facilities

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
40 Fund Balance:								
41 Committed for Civic Center Improvements	172,327	219,325	-	219,300	-	-	-	
42 Committed for Operations	-	-	-	-	-	-	-	
43 Total Fund Balance	172,327	219,325	-	219,300	-	-	-	
44 TOTAL REQUIREMENTS	\$ 476,929	\$ 576,043	\$ 527,300	\$ 604,900	\$ 554,400	\$ 554,400	\$ 554,400	5%



PUBLIC WORKS - SUMMARY OF FACILITY MAINTENANCE CHARGES BY FUND

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	FTE
General Fund	\$ 198,998	\$ 273,641	\$ 224,400	\$ 261,600	\$ 222,700	\$ 222,700	\$ 222,700	66.5%
Street Fund	11,260	14,109	11,600	13,500	12,100	12,100	12,100	3.6%
PEG Fund	284	371	300	300	300	300	300	0.1%
Community Center Fund	7,002	8,911	7,300	8,500	7,400	7,400	7,400	2.2%
Sewer Fund	7,570	9,282	7,600	8,900	7,400	7,400	7,400	2.2%
Water Fund	48,448	59,407	48,600	56,600	51,300	51,300	51,300	15.3%
Street Light Districts Fund	568	866	700	800	700	700	700	0.2%
Stormwater Fund	30,469	37,129	30,400	35,400	33,200	33,200	33,200	9.9%
TOTAL CHARGES BY FUND	\$ 304,599	\$ 403,716	\$ 330,900	\$ 385,600	\$ 335,100	\$ 335,100	\$ 335,100	100.0%

Budget Notes:

Expenditures:

Personnel Services:

- 12 The Budget provides a 2.5% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

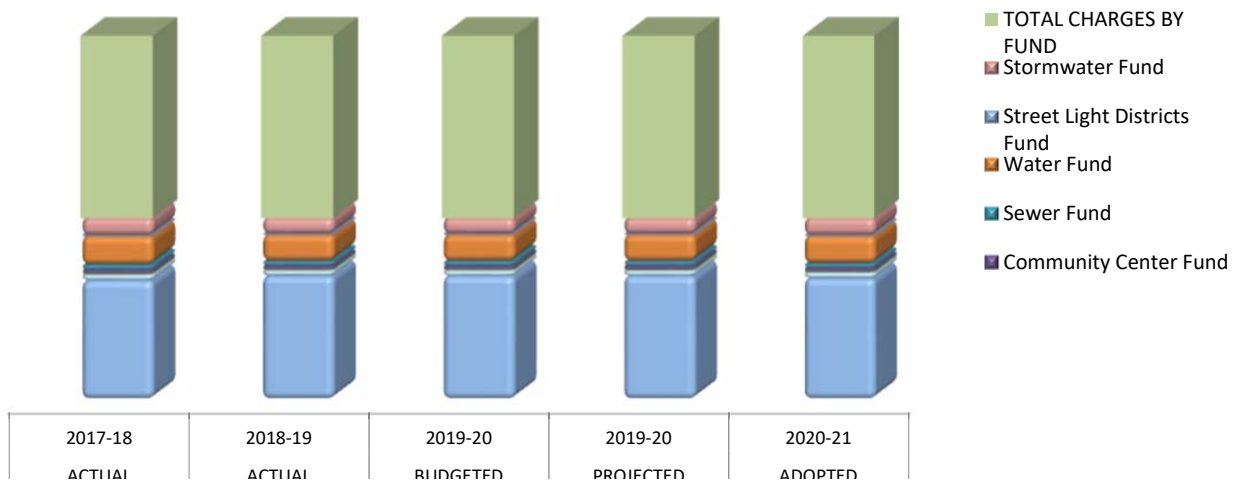
For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

General Administration

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

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ 8,900	\$ -	\$ -	\$ -	
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	250,719	314,643	348,000	294,300	382,500	382,500	382,500	9.9%
6 Miscellaneous:								
7 Interest	943	8,930	-	-	-	-	-	
8 TOTAL RESOURCES	251,662	323,573	348,000	303,200	382,500	382,500	382,500	9.9%
9 REQUIREMENTS:								
10 Expenditures:								
11 Materials & Services:								
12 Office Materials & Supplies	22,771	26,474	29,000	28,000	29,000	29,000	29,000	0.0%
13 Postage & Printing	18,866	19,631	26,000	21,000	26,000	26,000	26,000	0.0%
14 Association Memberships	53,011	57,207	56,800	57,500	58,500	58,500	58,500	3.0%
15 City Council Expenses	7,333	12,076	9,000	12,000	12,000	12,000	12,000	33.3%
16 Committee Meeting Expense	979	359	500	500	500	500	500	0.0%
17 Public Notices	1,398	680	1,000	900	1,000	1,000	1,000	0.0%
18 Contractual Services	1,108	666	1,200	800	1,200	1,200	1,200	0.0%
19 Liability Insurance	145,730	197,285	179,000	182,000	173,800	173,800	173,800	-2.9%
20 Miscellaneous Expense	466	265	500	500	500	500	500	0.0%
21 Total Materials & Services	251,662	314,643	303,000	303,200	302,500	302,500	302,500	-0.2%
22 Total Expenditures	251,662	314,643	303,000	303,200	302,500	302,500	302,500	-0.2%
23 Other Requirements:								
24 Contingency:								
25 Liability Retro Plan	-	-	45,000	-	80,000	80,000	80,000	77.8%
26 Fund Balance:								
27 Committed for Operations	-	8,930	-	-	-	-	-	
28 TOTAL REQUIREMENTS	\$251,662	\$323,573	\$348,000	\$ 303,200	\$382,500	\$382,500	\$ 382,500	9.9%

General Administration



SUMMARY OF CITY-WIDE ADMINISTRATIVE CHARGES BY FUND

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	FTE
General Fund	\$ 164,351	\$ 213,421	\$ 249,400	\$ 199,400	\$ 254,300	\$ 254,300	\$ 254,300	66.5%
Street Fund	9,290	10,977	12,900	10,300	13,800	13,800	13,800	3.6%
PEG Fund	227	270	400	300	400	400	400	0.1%
Community Center Fund	5,816	6,928	8,100	6,500	8,400	8,400	8,400	2.2%
Sewer Fund	6,269	7,198	8,500	6,800	8,400	8,400	8,400	2.2%
Water Fund	40,030	46,247	54,100	43,300	58,500	58,500	58,500	15.3%
Street Light Districts Fund	529	630	700	600	800	800	800	0.2%
Stormwater Fund	25,151	28,972	33,900	27,100	37,900	37,900	37,900	9.9%
TOTAL CHARGES BY FUND	\$ 251,663	\$ 314,643	\$ 368,000	\$ 294,300	\$ 382,500	\$ 382,500	\$ 382,500	100.0%

General Administration

Budget Notes:

Expenditures:

- 13 The increase in Postage and Printing is to provide for the most recent postage increase.
- 14 Association Memberships includes: League of Oregon Cities \$28,700, 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. FY20-21 projections expect premium rates to increase 7% over FY19-20. 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

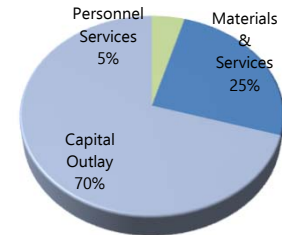
The Street Fund is managed by the Public Works Department to provide quality streets, lighting, traffic signals, sidewalks, and bike paths. The primary source of revenue is State Fuel Taxes, which are apportioned by the State based on population. Fuel tax revenues are restricted by constitutional limits 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 FY19-20

- Designed and constructed the pathway on Delight Street N.
- Updated ADA ramps on River Road from Claggett Street to Swingwood Court.
- Completed pedestrian traffic signal upgrades on River Road from Claggett Street to Swingwood Court.
- Resurfaced River Road from Sandy Drive to the south city limits.

Goals for FY20-21

- Resurface River Road from Sandy Drive to Swingwood Court.
- Provide continued ADA upgrades



	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:								
3 Unrestricted Beginning Balance	\$ 2,153,934	\$ 3,036,253	\$ 2,460,000	\$ 2,758,100	\$ 1,516,500	\$ 1,516,500	\$ 1,516,500	-38.4%
4 Bike Safety Donations	-	1,162	-	-	-	-	-	
5 Total Beginning Balances	2,153,934	3,037,415	2,460,000	2,758,100	1,516,500	1,516,500	1,516,500	-38.4%
6 Revenues:								
7 Taxes & Assessments:								
8 Assessments	822	1,542	-	-	-	-	-	
9 Licenses & Fees:								
10 Planning Construction Fees	6,114	58,404	6,000	6,000	6,000	6,000	6,000	0.0%
11 Driveway Permit Fees	3,290	3,618	4,600	4,600	4,600	4,600	4,600	0.0%
12 Total Licenses & Fees	9,404	62,022	10,600	10,600	10,600	10,600	10,600	0.0%
13 Intergovernmental:								
14 State Fuel Tax	2,451,366	2,818,182	2,900,000	2,850,000	2,900,000	2,900,000	2,900,000	0.0%
15 Total Intergovernmental	2,451,366	2,818,182	2,900,000	2,850,000	2,900,000	2,900,000	2,900,000	0.0%
16 Miscellaneous:								
17 Bike Safety Donations	349	355	500	700	500	500	500	0.0%
18 Assessment Interest	38	30	-	-	-	-	-	
19 Interest	17,037	41,712	20,000	20,000	20,000	20,000	20,000	0.0%
20 Miscellaneous Revenue	4,171	109,367	-	2,600	-	-	-	
21 Total Miscellaneous	21,595	151,464	20,500	23,300	20,500	20,500	20,500	0.0%
22 Other Revenue Sources:								
23 Loan	1,800,000	-	-	-	-	-	-	
22 TOTAL RESOURCES	6,437,121	6,070,625	5,391,100	5,642,000	4,447,600	4,447,600	4,447,600	-17.5%

Public Works Street Fund

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
23 REQUIREMENTS:								
24 Expenditures:								
25 Personnel Services:								
26 Municipal Utility Workers	44,994	45,727	51,700	51,700	51,000	51,000	51,000	-1.4%
27 GIS	-	-	-	-	3,000	3,000	3,000	
28 Community Development Director	12,653	13,031	13,400	13,400	13,700	13,700	13,700	2.2%
29 Code Compliance Officer	7,657	8,131	8,600	8,600	9,100	9,100	9,100	5.8%
30 Overtime	3,871	3,283	5,200	5,200	5,200	5,200	5,200	0.0%
31 Parade Overtime	-	-	2,000	2,000	2,000	2,000	2,000	0.0%
32 Duty Pay	7,800	9,100	9,100	9,100	10,400	10,400	10,400	14.3%
33 Clothing Allowance/Cell Phone Stipenc	865	605	700	700	700	700	700	0.0%
34 Wellness	80	14	600	100	700	700	700	16.7%
35 Medicare	1,210	1,226	1,500	1,500	1,500	1,500	1,500	0.0%
36 Retirement	15,293	16,664	20,200	20,200	20,900	20,900	20,900	3.5%
37 Insurance Benefits	27,212	27,740	31,400	28,900	33,800	33,800	33,800	7.6%
38 Workers Compensation	1,069	1,471	1,600	1,600	1,700	1,700	1,700	6.3%
39 Total Personnel Services	122,704	126,992	146,000	143,000	153,700	153,700	153,700	5.3%
40 Materials & Services:								
41 Helmets	623	863	500	600	500	500	500	0.0%
42 Meetings, Travel & Training	1,896	1,234	4,300	1,500	3,000	3,000	3,000	-30.2%
43 Public Notices	-	-	500	500	500	500	500	0.0%
44 Administrative Services Charges	320,334	347,893	383,300	371,700	414,800	414,800	414,800	8.2%
45 Contractual Services	138,060	81,138	122,000	115,000	125,000	125,000	125,000	2.5%
46 Parade Traffic Control	-	-	2,200	-	2,000	2,000	2,000	-9.1%
47 Engineering Services	25,217	36,982	50,000	30,000	50,000	50,000	50,000	0.0%
48 Traffic Engineering SDC Review	-	-	5,000	2,500	5,000	5,000	5,000	0.0%
49 Utilities	348	426	500	500	500	500	500	0.0%
50 Telephone	819	620	900	700	800	800	800	-11.1%
51 Gasoline/Diesel	2,510	2,720	2,800	2,800	2,900	2,900	2,900	3.6%
52 Equipment Maintenance	681	876	5,000	2,500	5,000	5,000	5,000	0.0%
53 Sidewalk Maintenance	-	-	5,000	5,000	5,000	5,000	5,000	0.0%
54 Operating Materials and Supplies	11,877	11,752	17,000	15,000	17,000	17,000	17,000	0.0%
55 Street Maintenance & Repair	180,325	111,046	155,000	150,000	155,000	155,000	155,000	0.0%
56 Street Light Utilities	65,071	56,633	61,000	56,000	58,000	58,000	58,000	-4.9%
57 Traffic Light Utilities	25,615	25,406	26,000	26,000	26,000	26,000	26,000	0.0%
58 Medical Testing	16	94	200	200	200	200	200	0.0%
59 MPO Support/ SKATS	6,590	6,900	7,000	8,300	8,300	8,300	8,300	18.6%
60 Total Materials & Services	779,982	684,583	848,200	788,800	879,500	879,500	879,500	3.7%
61 Capital Outlay:								
62 Heavy Equipment/Vehicles	1,483	3,169	19,700	17,500	-	-	-	-100.0%
63 Street Improvements	838,244	1,257,591	835,000	600,000	289,000	289,000	289,000	-65.4%
64 Infill and ADA Sidewalk Completions	21,650	25,200	25,000	25,000	-	-	-	-100.0%
65 Street Resurfacing	968,882	579,957	2,200,000	1,853,000	2,000,000	2,000,000	2,000,000	-9.1%
66 Signage & Signal Upgrades	-	-	25,000	25,000	-	-	-	-100.0%
67 Field Equipment	2,669	3,797	-	-	2,800	2,800	2,800	
68 Unanticipated Expense	221,092	-	250,000	-	150,000	150,000	150,000	-40.0%
69 Total Capital Outlay	2,054,020	1,869,714	3,354,700	2,520,500	2,441,800	2,441,800	2,441,800	-27.2%
70 Debt Service:								
71 Principal	-	88,000	103,000	100,000	103,000	103,000	103,000	0.0%
72 Interest	-	60,238	52,200	52,200	49,100	49,100	49,100	-5.9%
73 Total Debt Service	-	148,238	155,200	152,200	152,100	152,100	152,100	-2.0%
74 Total Expenditures	2,956,706	2,829,527	4,504,100	3,604,500	3,627,100	3,627,100	3,627,100	-19.5%
75 Other Requirements:								
76 Contingency:								
77 Operating Contingency	-	-	46,700	-	51,700	51,700	51,700	10.7%
78 Transfers Out:								
79 Stormwater Fund	443,000	483,000	521,000	521,000	521,000	521,000	521,000	0.0%

Public Works Street Fund

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
80 Fund Balance:								
81 Restricted for Debt Service Requireme	-	-	150,000	-	150,000	150,000	150,000	0.0%
82 Restricted for Operations	3,037,415	2,758,098	169,300	1,516,500	97,800	97,800	97,800	-42.2%
83 Total Fund Balance	3,037,415	2,758,098	319,300	1,516,500	247,800	247,800	247,800	-22.4%
84 TOTAL REQUIREMENTS	\$ 6,437,121	\$ 6,070,625	\$ 5,391,100	\$ 5,642,000	\$ 4,447,600	\$ 4,447,600	\$ 4,447,600	-17.5%

Summary of Administrative Service Fund Charges

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 9,290	\$ 10,977	\$ 12,900	\$ 10,300	\$ 13,800	\$ 13,800	\$ 13,800	7.0%
City Manager	15,483	17,519	20,800	20,700	19,000	19,000	19,000	-8.7%
Information Systems	13,806	14,329	16,300	15,600	20,800	20,800	20,800	27.6%
Attorney's Office	27,499	33,186	40,800	40,400	37,000	37,000	37,000	-9.3%
City Recorder	15,585	17,998	21,900	21,600	20,400	20,400	20,400	-6.8%
Human Resources	11,552	11,425	12,900	12,800	13,000	13,000	13,000	0.8%
Finance	34,836	33,705	37,600	35,900	60,000	60,000	60,000	59.6%
Facility Maintenance	11,260	14,109	11,600	13,500	12,100	12,100	12,100	4.3%
Public Works	181,023	194,645	208,500	200,900	218,700	218,700	218,700	4.9%
Administrative Services Charges	\$ 320,334	\$ 347,893	\$ 383,300	\$ 371,700	\$ 414,800	\$ 414,800	\$ 414,800	8.2%

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 2.5% wage and salary increase for all non-represented and 2.37% for staff represented by the Local 737. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement. The collective bargaining agreement with the Local 737 expires June 30, 2021.

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.

45 Contractual Services include \$60,000 for pavement markings, \$55,000 for routine costs such as landscape maintenance and right of way mowing.

Capital Outlay:

63 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

77 The contingency is 5% of operating costs including personnel services and materials and services.

78 The transfer to the Stormwater Fund is the Street Fund's share of stormwater costs. The Stormwater Fund rate slope provides for a \$0.55 per ESU rate increase effective January 1, 2020.

Debt Service:

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

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

Debt Service Schedule

Payment Date	Principal Balance	Principal Payment	Interest Payment	Total Payment
12/1/2020	\$ 1,609,000	\$ -	\$ 24,537	\$ 24,537
6/1/2021	1,506,000	103,000	24,537	127,537
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 through 12/1/2032	484,000	916,000	148,764	148,764
6/1/2033	147,000	147,000	2,242	149,242
		\$ 1,609,000	\$ 364,049	\$ 1,973,049

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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 417,577	\$ 421,523	\$ 440,100	\$ 462,100	\$ 465,300	\$ 465,300	\$ 465,300	5.7%
3 Revenues:								
4 Taxes & Assessments:								
5 Lighting District Assessments	406,200	413,350	420,000	392,000	410,000	410,000	410,000	-2.4%
6 Miscellaneous:								
7 Interest Earnings/Miscellaneous	10,051	13,574	7,000	8,000	8,000	8,000	8,000	14.3%
8 Total Revenues	416,251	426,924	427,000	400,000	418,000	418,000	418,000	-2.1%
9 TOTAL RESOURCES	833,828	848,447	867,100	862,100	883,300	883,300	883,300	1.9%
10 REQUIREMENTS:								
11 Expenditures:								
12 Materials & Services:								
13 Public Notices	1,054	794	1,200	800	1,200	1,200	1,200	0.0%
14 Administrative Services Charges	36,169	30,867	32,700	31,500	31,800	31,800	31,800	-2.8%
15 Engineering Costs	432	729	3,000	500	3,000	3,000	3,000	0.0%
16 Lighting Costs	353,147	353,498	380,000	360,000	380,000	380,000	380,000	0.0%
17 Street Lighting Maintenance - KS Area A	21,503	434	10,000	4,000	10,000	10,000	10,000	0.0%
18 Total Materials & Services	412,305	386,322	426,900	396,800	426,000	426,000	426,000	-0.2%
19 Total Expenditures	412,305	386,322	426,900	396,800	426,000	426,000	426,000	-0.2%
20 Other Requirements:								
21 Contingency	-	-	30,000	-	30,000	30,000	30,000	0.0%
22 Fund Balance:								
23 Restricted:								
24 Pole Replacement at KS Area A	35,000	37,500	40,000	40,000	42,500	42,500	42,500	6.3%
25 Pole Replacement Option B Districts	15,000	20,000	25,000	25,000	27,500	27,500	27,500	10.0%
26 Restricted for Operations	371,523	404,625	345,200	400,300	357,300	357,300	357,300	3.5%
27 Total Restricted Fund Balance	421,523	462,125	410,200	465,300	427,300	427,300	427,300	4.2%
28 TOTAL REQUIREMENTS	\$ 833,828	\$ 848,447	\$ 867,100	\$ 862,100	\$ 883,300	\$ 883,300	\$ 883,300	1.9%

Summary of Administrative Service Fund Charges

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 529	\$ 630	\$ 700	\$ 600	\$ 800	\$ 800	\$ 800	14.3%
City Manager	1,199	995	800	800	500	500	500	-37.5%
Information Systems	1,425	985	1,200	1,100	1,300	1,300	1,300	8.3%
Attorney's Office	2,055	1,447	1,300	1,300	300	300	300	-76.9%
City Recorder	1,207	787	800	800	300	300	300	-62.5%
Human Resources	588	689	700	700	700	700	700	0.0%
Finance	5,921	6,836	7,600	7,200	6,900	6,900	6,900	-9.2%
Facility Maintenance	568	866	700	800	700	700	700	0.0%
Public Works	22,677	17,632	18,900	18,200	20,300	20,300	20,300	7.4%
Administrative Services Charges	\$ 36,169	\$ 30,867	\$ 32,700	\$ 31,500	\$ 31,800	\$ 31,800	\$ 31,800	-2.8%

Budget Notes:

Revenues:

5 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:

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

16 The City is expecting one to two additional street lighting districts to form in FY2020-21.

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 FY20-21:

Begin Engineering design for the improvements to the I-5/Chemawa Southbound on-ramp. ODOT is currently taking the lead planning and designing these improvements. Estimated cost includes the City's share of permits and project management.

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$2,821,713	\$2,997,193	\$3,112,200	\$3,280,800	\$3,380,800	\$3,380,800	\$ 3,380,800	8.6%
3 Revenues:								
4 Licenses & Fees:								
5 System Development Fees	152,765	239,105	33,600	75,000	28,100	28,100	28,100	-16.4%
6 Miscellaneous:								
7 Interest	22,715	44,503	25,000	25,000	25,000	25,000	25,000	0.0%
8 Total Revenues	175,480	283,608	58,600	100,000	53,100	53,100	53,100	-9.4%
9 TOTAL RESOURCES	2,997,193	3,280,801	3,170,800	3,380,800	3,433,900	3,433,900	3,433,900	8.3%
10 REQUIREMENTS:								
11 Expenditures:								
12 Capital Outlay:								
13 Unanticipated Expenses	-	-	1,500,000	-	3,414,500	3,414,500	3,414,500	127.6%
14 Total Capital Outlay	-	-	1,500,000	-	3,414,500	3,414,500	3,414,500	127.6%
15 Total Expenditures								
16 Other Requirements:								
17 Transfers Out:								
18 Interfund Loan to the General Fund	-	-	-	-	-	-	-	-
19 Total Transfers Out	-	-	-	-	-	-	-	-
20 Fund Balance:								
21 Restricted for Improvements	2,997,193	3,280,801	1,670,800	3,380,800	19,400	19,400	19,400	-98.8%
22 TOTAL REQUIREMENTS	\$2,997,193	\$3,280,801	\$3,170,800	\$3,380,800	\$3,433,900	\$3,433,900	\$ 3,433,900	8.3%

Revenues:

5 The System Development Fee projections for FY20-21 assume 20 new single family homes developed during the year.

Expenditures:

16 No improvements are anticipated in FY20-21.

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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 93,751	\$ 94,485	\$ 69,500	\$ 55,600	\$ -	\$ -	\$ -	-100.0%
3 Revenues:								
4 Licenses & Fees:								
5 Off-Site Transportation Fees	-	-	-	-	-	-	-	
6 Miscellaneous:								
7 Interest	734	1,188	1,000	1,000	-	-	-	-100.0%
8 Total Revenues	734	1,188	1,000	1,000	-	-	-	-100.0%
9 TOTAL RESOURCES	94,485	95,673	70,500	56,600	-	-	-	-100.0%
10 REQUIREMENTS:								
11 Expenditures:								
12 Capital Outlay:								
13 Off-Site Transportation Improvements	-	40,064	70,500	56,600	-	-	-	-100.0%
14 Fund Balance:								
15 Restricted for Improvements	94,485	55,609	-	-	-	-	-	
16 TOTAL REQUIREMENTS	\$ 94,485	\$ 95,673	\$ 70,500	\$ 56,600	\$ -	\$ -	\$ -	-100.0%

Budget Notes:

Revenues:

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

Expenditures:

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

Public Works

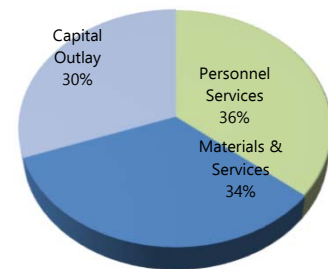
Stormwater Fund

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 #102904, 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 FY19-20

- Continued repair work identified by the TV inspection contractor
- Continued implementation of the TV inspection contract
- Implemented the NPDES Phase II General permit
- Continued implementation of the City's 3 regulatory stormwater programs
- Hosted 9th Annual Erosion Control Summit
- Hosted 4th Annual Water Festival
- Developed and implemented the Public Education and Involvement Plan
- Designed and began construction of pipeline realignment on Shoreline Dr. and Cummings Ln.



Division Goals for FY20-21

- Continue storm line realignments with Capital Improvement funds
- Continue inspection and repair work identified by the TV inspection contractor
- Perform components of the new TMDL Implementation Plan
- Develop the draft Stormwater Management Program Document with the Stormwater Advisory Committee
- Continue UIC Sampling as required by permit

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 377,035	\$ 452,044	\$ 602,800	\$ 770,400	\$ 949,500	\$ 949,500	\$ 949,500	57.5%
3 Revenues:								
4 Charges for Services:								
5 Planning & Construction Fees	10,870	15,880	10,000	10,000	10,000	10,000	10,000	0.0%
6 Service Fees	1,295,701	1,414,928	1,486,000	1,486,000	1,486,000	1,486,000	1,486,000	0.0%
7 Total Charges for Services	1,306,571	1,430,808	1,496,000	1,496,000	1,496,000	1,496,000	1,496,000	0.0%
8 Miscellaneous:								
9 Interest	1,459	4,121	2,000	2,000	2,000	2,000	2,000	0.0%
10 Miscellaneous Revenue	4,593	1,235	-	1,500	-	-	-	0.0%
11 Total Miscellaneous	6,052	5,356	2,000	3,500	2,000	2,000	2,000	0.0%
12 Total Revenues	1,312,623	1,436,164	1,498,000	1,499,500	1,498,000	1,498,000	1,498,000	0.0%
13 Other Resources:								
14 Debt Proceeds:								
15 Loan	-	-	-	-	-	-	-	-
16 Transfers In:								
17 Charges to Street Fund	443,000	483,000	521,000	521,000	521,000	521,000	521,000	0.0%
18 Total Other Resources	443,000	483,000	521,000	521,000	521,000	521,000	521,000	0.0%
19 TOTAL RESOURCES	2,132,658	2,371,208	2,621,800	2,790,900	2,968,500	2,968,500	2,968,500	13.2%

Public Works Stormwater Fund

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
20 REQUIREMENTS:								
21 Expenditures:								
22 Personnel Services:								
23 Municipal Utility Workers	178,630	188,856	195,800	195,800	202,600	202,600	202,600	3.5%
24 Community Development Staff	2,037	2,120	2,300	2,300	2,300	2,300	2,300	0.0%
25 Environmental Program Staff	261,959	254,902	329,400	249,000	282,700	282,700	282,700	-14.2%
26 GIS	-	-	-	18,500	28,400	28,400	28,400	
27 Overtime	1,093	446	3,000	1,000	3,000	3,000	3,000	0.0%
28 Duty Pay	7,800	8,838	9,100	9,100	10,400	10,400	10,400	14.3%
29 Cell Phone - Clothing Allowances	2,418	2,258	2,600	2,400	2,600	2,600	2,600	0.0%
30 Wellness	1,676	876	3,200	1,000	4,000	4,000	4,000	25.0%
31 Medicare	7,016	7,044	8,000	7,700	8,600	8,600	8,600	7.5%
32 Retirement	102,914	95,584	131,100	97,000	134,700	134,700	134,700	2.7%
33 Insurance Benefits	148,187	147,788	188,400	174,800	202,300	202,300	202,300	7.4%
34 Workers Compensation	7,806	5,133	6,200	6,100	6,300	6,300	6,300	1.6%
35 Total Personnel Services	721,536	713,845	879,100	764,700	887,900	887,900	887,900	1.0%
36 Materials & Services:								
37 Concrete	2,950	-	5,000	3,000	5,000	5,000	5,000	0.0%
38 Rock & Backfill	250	178	1,200	1,200	1,200	1,200	1,200	0.0%
39 Paving	6,337	821	6,000	3,600	6,000	6,000	6,000	0.0%
40 Meetings, Travel & Training	9,421	8,508	8,000	4,000	8,000	8,000	8,000	0.0%
41 Public Notices	30	30	-	-	-	-	-	
42 Administrative Services Charges	368,701	372,069	385,300	375,200	417,100	417,100	417,100	8.3%
43 Contractual Services	132,220	133,307	150,000	135,000	150,000	150,000	150,000	0.0%
44 Engineering Services	28,736	21,235	35,000	24,000	35,000	35,000	35,000	0.0%
45 Utilities	-	-	-	-	-	-	-	
46 Storm Drain Utilities	5,562	5,137	5,800	5,500	5,800	5,800	5,800	0.0%
47 Telephone	2,482	2,120	2,800	2,300	2,800	2,800	2,800	0.0%
48 Gasoline	4,092	4,653	4,100	6,500	7,000	7,000	7,000	70.7%
49 Diesel Fuel	3,365	4,939	6,000	4,500	6,000	6,000	6,000	0.0%
50 Vehicle Maintenance	3,856	997	5,000	1,200	5,000	5,000	5,000	0.0%
51 Equipment Maintenance	23,327	19,833	23,000	20,000	23,000	23,000	23,000	0.0%
52 Permit Renewal & Registration Fees	927	6,951	7,300	7,300	7,300	7,300	7,300	0.0%
53 Plant Maintenance	6,972	5,627	10,000	6,500	10,000	10,000	10,000	0.0%
54 Pump Maintenance	10,388	8,989	10,000	6,500	10,000	10,000	10,000	0.0%
55 Operating Materials & Supplies	12,704	8,895	15,000	10,000	15,000	15,000	15,000	0.0%
56 Street Sweeping	97,028	101,937	105,000	102,400	105,000	105,000	105,000	0.0%
57 Medical Testing	130	297	400	400	400	400	400	0.0%
58 Lab Tests	3,077	3,391	5,000	5,000	5,200	5,200	5,200	4.0%
59 Consumer Confidence Report/ Public Education	4,712	7,603	7,900	7,500	8,000	8,000	8,000	1.3%
60 Total Materials & Services	727,267	717,517	797,800	731,600	832,800	832,800	832,800	4.4%

Public Works Stormwater Fund

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
61 Capital Outlay:								
62 Field Equipment	3,904	12,058	3,100	3,100	5,200	5,200	5,200	67.7%
63 Heavy Equipment/Service Vehicle	10,383	56,025	47,600	42,000	-	-	-	-100.0%
64 Storm Sewer Pipe Extension or Repair	217,524	101,364	450,600	300,000	750,000	750,000	750,000	66.4%
65 Total Capital Outlay	231,811	169,447	501,300	345,100	755,200	755,200	755,200	50.6%
66 Total Expenditures	1,680,614	1,600,809	2,178,200	1,841,400	2,475,900	2,475,900	2,475,900	13.7%
67 Other Requirements:								
68 Contingency	-	-	104,400	-	104,400	104,400	104,400	0.0%
69 Contingency - Equipment	-	-	-	-	-	-	-	-
70 Total Other Requirements	-	-	104,400	-	104,400	104,400	104,400	0.0%
71 Fund Balance:								
72 Assigned	452,044	770,399	339,200	949,500	388,200	388,200	388,200	14.4%
73 TOTAL REQUIREMENTS	\$2,132,658	\$ 2,371,208	\$2,621,800	\$ 2,790,900	\$ 2,968,500	\$2,968,500	\$2,968,500	13.2%

Summary of Administrative Service Fund Charges

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 25,151	\$ 28,972	\$ 33,900	\$ 27,100	\$ 37,900	\$ 37,900	\$ 37,900	11.8%
City Manager	14,584	14,632	13,400	13,300	14,900	14,900	14,900	11.2%
Information Systems	60,567	43,523	45,300	43,400	56,600	56,600	56,600	24.9%
Attorney's Office	7,241	8,586	5,500	5,400	4,800	4,800	4,800	-12.7%
City Recorder	14,680	15,047	14,400	14,200	15,900	15,900	15,900	10.4%
Human Resources	31,132	29,942	31,500	31,200	35,700	35,700	35,700	13.3%
Finance	22,499	26,395	29,500	28,100	27,100	27,100	27,100	-8.1%
Utility Billing	34,857	33,541	37,500	38,400	41,000	41,000	41,000	9.3%
Facility Maintenance	30,469	37,129	30,400	35,400	33,200	33,200	33,200	9.2%
Public Works	127,521	134,302	143,900	138,700	150,000	150,000	150,000	4.2%
Administrative Services Charges	\$ 368,701	\$ 372,069	\$ 385,300	\$ 375,200	\$ 417,100	\$ 417,100	\$ 417,100	8.3%

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 2020-21.

Expenditures:

Personnel Services:

- 22 The Budget provides a 2.5% wage and salary increase for all non-represented and 2.37% for staff represented by the Local 737. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement. The collective bargaining agreement with the Local 737 expires June 30, 2021.

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

Materials & Services:

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

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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
RESOURCES:								
1 Beginning Balance:	\$ 303,010	\$ 351,183	\$ 418,800	\$ 400,900	\$ 231,600	\$ 231,600	\$ 231,600	-44.7%
2 Revenues:								
3 Charges for Services:								
4 Plan/Construction Fees	863	5,867	-	-	-	-	-	
5 Salem Sewer Billing	5,525,435	5,641,273	5,910,000	5,700,000	5,910,000	5,910,000	5,910,000	0.0%
6 Sewer Administration Fee	373,913	374,364	374,000	374,000	374,000	374,000	374,000	0.0%
7 Total Charges for Services	5,900,211	6,021,504	6,284,000	6,074,000	6,284,000	6,284,000	6,284,000	0.0%
8 Miscellaneous:								
9 Miscellaneous	190	-	-	-	-	-	-	
10 Interest Earnings	1,159	2,375	1,000	1,000	1,000	1,000	1,000	0.0%
11 Total Miscellaneous	1,349	2,375	1,000	1,000	1,000	1,000	1,000	0.0%
12 Total Revenues	5,901,560	6,023,879	6,285,000	6,075,000	6,285,000	6,285,000	6,285,000	0.0%
13 TOTAL RESOURCES	6,204,570	6,375,062	6,703,800	6,475,900	6,516,600	6,516,600	6,516,600	-2.8%
REQUIREMENTS:								
15 Expenditures:								
16 Personnel Services:								
17 Community Development Staff	2,037	2,120	2,300	2,300	2,300	2,300	2,300	0.0%
18 Cell Phone Stipend	18	18	100	100	100	100	100	0.0%
19 Wellness	4	4	100	100	100	100	100	0.0%
20 Medicare	31	33	100	100	100	100	100	0.0%
21 Retirement	505	541	700	700	700	700	700	0.0%
22 Insurance Benefits	477	473	500	500	500	500	500	0.0%
23 Workers Compensation	64	90	100	100	100	100	100	0.0%
24 Total Personnel Services	3,136	3,279	3,900	3,900	3,900	3,900	3,900	0.0%
25 Materials & Services:								
26 Public Notices	-	-	100	100	100	100	100	0.0%
27 Administrative Services Charges	299,385	300,048	331,400	329,800	342,200	342,200	342,200	3.3%
28 Engineering Services	-	-	500	500	500	500	500	0.0%
29 Salem Sewer Payments	5,550,866	5,670,362	5,910,000	5,910,000	5,910,000	5,910,000	5,910,000	0.0%
30 Emergency Management Expense	-	-	1,000	-	1,000	1,000	1,000	0.0%
31 Miscellaneous Expense	-	490	1,000	-	1,000	1,000	1,000	0.0%
32 Total Materials & Services	5,850,251	5,970,900	6,244,000	6,240,400	6,254,800	6,254,800	6,254,800	0.2%
33 Total Expenditures	5,853,387	5,974,179	6,247,900	6,244,300	6,258,700	6,258,700	6,258,700	0.2%
34 Other Requirements:								
35 Contingency	-	-	40,000	-	40,000	40,000	40,000	0.0%
36 Total Other Requirements	-	-	40,000	-	40,000	40,000	40,000	0.0%
37 Fund Balance:								
38 Committed for Future Operations	351,183	400,883	415,900	231,600	217,900	217,900	217,900	-47.6%
39 TOTAL REQUIREMENTS	\$ 6,204,570	\$ 6,375,062	\$ 6,703,800	\$ 6,475,900	\$ 6,516,600	\$ 6,516,600	\$ 6,516,600	-2.8%

Public Works Sewer Fund

Summary of Administrative Service Fund Charges

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 6,269	\$ 7,198	\$ 8,500	\$ 6,800	\$ 8,400	\$ 8,400	\$ 8,400	-1.2%
City Manager	3,796	3,583	3,500	3,500	3,400	3,400	3,400	-2.9%
Information Systems	18,170	14,866	18,100	17,300	21,500	21,500	21,500	18.8%
Attorney's Office	2,055	2,026	1,900	1,900	1,400	1,400	1,400	-26.3%
City Recorder	3,821	3,737	3,700	3,700	3,600	3,600	3,600	-2.7%
Human Resources	7,832	7,486	7,700	7,600	7,900	7,900	7,900	2.6%
Finance	67,107	74,152	82,900	79,100	73,800	73,800	73,800	-11.0%
Utility Billing	163,819	157,832	176,200	180,500	192,600	192,600	192,600	9.3%
Facility Maintenance	7,570	9,282	7,600	8,900	7,400	7,400	7,400	-2.6%
Public Works	18,946	19,886	21,300	20,500	22,200	22,200	22,200	4.2%
Administrative Services Charges	\$ 299,385	\$ 300,048	\$ 331,400	\$ 329,800	\$ 342,200	\$ 342,200	\$ 342,200	3.3%

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 2%.
- 6 The Sewer Administration Fee is \$5.94 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 FY20-21.

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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$248,672	\$199,471	\$235,000	\$ 234,100	\$250,900	\$250,900	\$ 250,900	6.8%
3 Revenues:								
4 Licenses & Fees:								
5 System Development Fee	14,547	31,736	35,000	14,800	15,000	15,000	15,000	-57.1%
6 Miscellaneous:								
7 Interest	1,814	3,060	2,000	2,000	2,000	2,000	2,000	0.0%
8 Total Revenues	16,361	34,796	37,000	16,800	17,000	17,000	17,000	-54.1%
9 TOTAL RESOURCES	265,033	234,267	272,000	250,900	267,900	267,900	267,900	-1.5%
10 REQUIREMENTS:								
11 Expenditures:								
12 Capital Outlay:								
13 Sewer Line Extensions	65,562	-	98,500	-	98,500	98,500	98,500	0.0%
14 Unanticipated Expense	-	207	150,000	-	150,000	150,000	150,000	0.0%
15 Total Capital Outlay	65,562	207	248,500	-	248,500	248,500	248,500	0.0%
16 Fund Balance:								
17 Restricted for Improvements	199,471	234,060	23,500	250,900	19,400	19,400	19,400	-17.4%
18 TOTAL REQUIREMENTS	\$265,033	\$234,267	\$272,000	\$ 250,900	\$267,900	\$267,900	\$ 267,900	-1.5%

Budget Notes:

Revenues:

- 5 The System Development Fee projections for FY20-21 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.

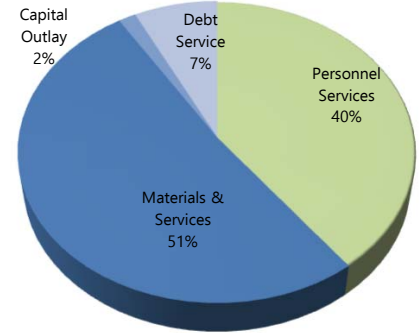
The Water Division operates under the Oregon Administrative Rules for Public Water Systems enforced by the Oregon Health Authority (OHA), Drinking Water Services (DWS) that administer and enforce drinking water quality standards for public water systems in the state of Oregon.

Accomplishments for FY19-20

- 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 (2) 3" meters, (1) 2" meter and (3) 1.5" meters to more efficient and accurate meters.
- Repaired 8 Water Main leaks
- Replaced the Willamette Minor Well pump and video inspected the well.
- Rehabilitated the 17th Avenue well, replaced the pump and sections of the column.
- Installed 34 new meters including (1) 2" meter.
- Upgraded all eye wash stations in the pump stations.

Division Goals for FY20-21

- 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 Water management and Conservation Plan update.



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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 868,680	\$ 1,023,359	\$ 1,008,100	\$ 1,142,800	\$ 1,003,500	\$ 1,003,500	\$ 1,003,500	-0.5%
3 Revenues:								
4 Licenses & Fees:								
5 Planning & Construction Fees	5,591	6,914	5,000	9,500	5,000	5,000	5,000	0.0%
6 Service Fees	42,391	13,674	15,000	23,500	15,000	15,000	15,000	0.0%
7 Diesel Fuel Sales	30,233	32,911	28,000	30,500	28,000	28,000	28,000	0.0%
8 Live Tap Reimbursement	8,835	14,525	7,500	10,000	7,500	7,500	7,500	0.0%
9 Total Licenses & Fees	87,050	68,024	55,500	73,500	55,500	55,500	55,500	0.0%
10 Charges for Services:								
11 Water Sales	2,974,889	3,149,491	3,175,000	3,170,000	3,245,800	3,245,800	3,245,800	2.2%
12 Miscellaneous:								
13 Interest	6,877	16,176	9,000	9,000	9,000	9,000	9,000	0.0%
14 Miscellaneous	102,264	8,278	5,000	5,000	5,000	5,000	5,000	0.0%
15 Total Miscellaneous	109,141	24,454	14,000	14,000	14,000	14,000	14,000	0.0%
16 Other Resources:								
17 Transfers In:								
18 Transfer from Park Operations Fund	17,400	17,400	25,000	25,000	25,000	25,000	25,000	
19 Total Transfers In	17,400	17,400	25,000	25,000	25,000	25,000	25,000	0.0%
20 TOTAL RESOURCES	4,057,160	4,282,728	4,277,600	4,425,300	4,343,800	4,343,800	4,343,800	1.5%

Public Works Water Fund

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
21 REQUIREMENTS:								
22 Expenditures:								
23 Personnel Services:								
24 Municipal Utility Workers	565,604	621,530	666,000	649,200	677,400	677,400	677,400	1.7%
25 GIS	-	-	-	14,800	21,900	21,900	21,900	
26 Community Development Staff	2,037	2,120	2,300	2,300	2,300	2,300	2,300	0.0%
27 Overtime	17,805	17,986	19,500	19,500	19,500	19,500	19,500	0.0%
28 Duty Pay	15,600	18,463	18,200	18,200	20,800	20,800	20,800	14.3%
29 Cell Phone/Clothing Allowance	5,078	4,298	5,200	4,300	5,200	5,200	5,200	0.0%
30 Wellness	1,287	1,291	4,400	1,300	5,600	5,600	5,600	27.3%
31 Medicare	9,365	10,205	10,600	10,600	11,100	11,100	11,100	4.7%
32 Retirement	112,587	126,461	157,200	149,200	164,200	164,200	164,200	4.5%
33 Insurance Benefits	221,707	241,422	265,800	252,100	285,400	285,400	285,400	7.4%
34 Workers Compensation	11,228	9,966	9,900	9,900	9,900	9,900	9,900	0.0%
35 Total Personnel Services	962,298	1,053,742	1,159,100	1,131,400	1,223,300	1,223,300	1,223,300	5.5%
36 Materials & Services:								
37 Concrete	7,120	10,048	10,000	10,000	10,000	10,000	10,000	0.0%
38 Rock & Backfill	4,691	5,735	5,000	5,300	5,500	5,500	5,500	10.0%
39 Paving	9,959	16,728	15,000	13,000	15,000	15,000	15,000	0.0%
40 Sequestering Agent	9,591	11,179	15,000	25,000	32,000	32,000	32,000	113.3%
41 Fluoride	8,557	9,700	11,500	11,500	11,500	11,500	11,500	0.0%
42 Meetings, Travel & Training	11,581	13,881	15,000	15,000	24,000	24,000	24,000	60.0%
43 Public Notices	30	30	300	300	300	300	300	0.0%
44 Administrative Services Charges	642,534	665,354	717,900	704,200	760,600	760,600	760,600	5.9%
45 Contractual Services	24,900	18,576	18,600	8,500	9,000	9,000	9,000	-51.6%
46 Flagging	3,226	1,388	3,000	3,100	3,200	3,200	3,200	6.7%
47 Engineering Services	13,659	31,609	20,000	12,000	20,000	20,000	20,000	0.0%
48 Electricity	267,626	262,231	265,000	255,000	265,000	265,000	265,000	0.0%
49 Natural Gas	1,235	1,163	1,800	2,000	3,800	3,800	3,800	111.1%
50 Telephone	5,011	5,932	5,500	5,500	5,500	5,500	5,500	0.0%
51 Telemetry	1,473	862	10,000	10,000	10,000	10,000	10,000	0.0%
52 Gasoline	12,403	10,891	13,000	9,800	13,000	13,000	13,000	0.0%
53 Diesel Fuel	36,188	37,132	38,000	40,500	38,000	38,000	38,000	0.0%
54 Vehicle Maintenance	8,696	7,333	20,000	14,000	20,000	20,000	20,000	0.0%
55 Equipment Maintenance	19,982	8,187	15,000	15,000	15,000	15,000	15,000	0.0%
56 Plant Maintenance	50,542	56,375	48,000	75,000	70,000	70,000	70,000	45.8%
57 Live Taps	9,135	5,725	10,000	14,500	15,000	15,000	15,000	50.0%
58 Pump House Maintenance	10,138	10,824	11,800	18,700	10,000	10,000	10,000	-15.3%
59 Pump Maintenance	95,515	93,077	85,000	85,000	95,000	95,000	95,000	11.8%
60 Operating Materials & Supplies	20,644	21,547	30,000	21,000	30,000	30,000	30,000	0.0%
61 Medical Testing	568	1,893	600	800	800	800	800	33.3%
62 Water Mains	-	(974)	25,000	-	25,000	25,000	25,000	0.0%
63 Lab Tests	35,091	58,942	44,000	42,000	34,000	34,000	34,000	-22.7%
64 Contract Meter Reading	38,574	39,702	42,000	42,000	42,000	42,000	42,000	0.0%
65 Consumer Confidence Report	7,835	8,110	10,000	10,000	10,000	10,000	10,000	0.0%
66 Total Materials & Services	1,356,504	1,413,180	1,506,000	1,468,700	1,593,200	1,593,200	1,593,200	5.8%
67 Capital Outlay:								
68 Field Equipment	8,783	6,317	-	-	8,000	8,000	8,000	
69 Water Meters	32,666	33,590	30,000	35,000	35,000	35,000	35,000	16.7%
70 Heavy Equipment/Vehicle	17,800	-	127,800	108,000	-	-	-	-100.0%
71 Unanticipated Expense	-	795	5,600	-	5,600	5,600	5,600	0.0%
72 Total Capital Outlay	59,249	40,702	163,400	143,000	48,600	48,600	48,600	-70.3%

Public Works Water Fund

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
73 Debt Service:								
74 Principal	200,000	210,000	215,000	215,000	225,000	225,000	225,000	4.7%
75 Interest	30,750	22,345	13,700	13,700	4,700	4,700	4,700	-65.7%
76 Total Debt Service	230,750	232,345	228,700	228,700	229,700	229,700	229,700	0.4%
77 Total Expenditures	2,608,801	2,739,969	3,057,200	2,971,800	3,094,800	3,094,800	3,094,800	1.2%
78 Other Requirements:								
79 Contingency	-	-	125,000	-	125,000	125,000	125,000	0.0%
80 Equipment Contingency	-	-	-	-	-	-	-	-
81 Transfer to Water Facility Replacement Reserve	425,000	400,000	450,000	450,000	550,000	550,000	550,000	22.2%
82 Total Other Requirements	425,000	400,000	575,000	450,000	675,000	675,000	675,000	17.4%
83 Fund Balance:								
84 Restricted for Operations	1,023,359	1,142,759	645,400	1,003,500	574,000	574,000	574,000	-11.1%
85 TOTAL REQUIREMENTS	\$ 4,057,160	\$ 4,282,728	\$ 4,277,600	\$ 4,425,300	\$ 4,343,800	\$ 4,343,800	\$ 4,343,800	1.5%

Summary of Administrative Service Fund Charges

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 40,030	\$ 46,247	\$ 54,100	\$ 43,300	\$ 58,500	\$ 58,500	\$ 58,500	8.1%
City Manager	21,876	20,903	22,300	22,200	23,200	23,200	23,200	4.0%
Information Systems	62,527	62,867	71,600	68,500	89,200	89,200	89,200	24.6%
Attorney's Office	7,829	8,296	8,000	7,900	8,800	8,800	8,800	10.0%
City Recorder	22,020	21,440	23,500	23,200	24,900	24,900	24,900	6.0%
Human Resources	49,537	47,868	53,100	52,600	55,100	55,100	55,100	3.8%
Finance	67,107	74,152	82,900	79,100	73,800	73,800	73,800	-11.0%
Utility Billing	149,794	144,321	161,200	165,200	176,200	176,200	176,200	9.3%
Facility Maintenance	48,448	59,407	48,600	56,600	51,300	51,300	51,300	5.6%
Public Works	173,366	179,853	192,600	185,600	199,600	199,600	199,600	3.6%
Administrative Service Charges	\$ 642,534	\$ 665,354	\$ 717,900	\$ 704,200	\$ 760,600	\$ 760,600	\$ 760,600	5.9%

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 2.5% wage and salary increase for all non-represented and 2.37% for staff represented by the Local 737. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement. The collective bargaining agreement with the Local 737 expires June 30, 2021.

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.

Debt Service:

- 73 The City has a 15-year bond outstanding with an original issue date of 9/30/2005. The City has one payment remaining, consisting of principal and interest of \$225,000 and \$4,613, respectively.

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 2018/2019 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 FY19-20

- Updated McNary Pump Station to automatic start for backup engine and converted to Natural Gas.
- Continued steel water main replacement program

Capital Improvements Planned FY20-21

- Continue the steel water main replacement program
- Design and install a filter system at Meadows Pump Station to improve water quality

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 158,173	\$ 171,319	\$ 378,500	\$ 356,000	\$ 358,500	\$ 358,500	\$ 358,500	-5.3%
3 Revenues:								
4 Licenses & Fees:								
5 System Development Fees	41,822	37,590	23,000	25,000	19,000	19,000	19,000	-17.4%
6 Miscellaneous:								
7 Interest	2,052	4,759	2,500	2,500	2,500	2,500	2,500	0.0%
8 Total Miscellaneous	2,052	4,759	2,500	2,500	2,500	2,500	2,500	0.0%
9 Total Revenues	43,874	42,349	25,500	27,500	21,500	21,500	21,500	-15.7%
10 Other Resources:								
11 Transfers In:								
12 Transfer from Water Fund	425,000	400,000	450,000	450,000	550,000	550,000	550,000	22.2%
13 Total Other Resources	425,000	400,000	450,000	450,000	550,000	550,000	550,000	22.2%
14 TOTAL RESOURCES	627,047	613,668	854,000	833,500	930,000	930,000	930,000	8.9%
15 REQUIREMENTS:								
16 Expenditures:								
17 Capital Outlay:								
18 Supply/Treatment	-	90,958	75,000	75,000	300,000	300,000	300,000	300.0%
19 Transmission & Distribution Mains	455,728	166,690	400,000	400,000	300,000	300,000	300,000	-25.0%
20 Unanticipated Expenses	-	-	50,000	-	50,000	50,000	50,000	0.0%
21 Total Capital Outlay	455,728	257,648	525,000	475,000	650,000	650,000	650,000	23.8%
22 Fund Balance:								
23 Restricted for Debt Service Requirements	-	-	231,400	231,400	230,000	230,000	230,000	-0.6%
24 Restricted for Improvements	171,319	356,020	97,600	127,100	50,000	50,000	50,000	-48.8%
25 Total Fund Balance	171,319	356,020	329,000	358,500	280,000	280,000	280,000	-14.9%
26 TOTAL REQUIREMENTS	\$ 627,047	\$ 613,668	\$ 854,000	\$ 833,500	\$ 930,000	\$ 930,000	\$ 930,000	8.9%

Budget Notes:

Revenues:

- 5 The System Development Fee projections for FY20-21 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 2019-20

Completed of phase #2 of the Carlson Skate Park remodel including rebuilding the bowls and half pipe as well as more surface sanding and sealing. Replaced the tennis court at Willamette Manor Park. Replaced the swing set at Northview Terrace Park. Purchased a new Ford F-250 truck and performed system wide tree work.

Division Goals for FY 2020-21

Update the Master Plan and SDC methodology, replace the play structure including fall protection surfacing at Claggett Creek Park, expand and resurfacing of the north parking lot at Claggett Creek Park, replace the stairs at Northview Park, install power, water and gravel pad at the Keizer Rotary amphitheatre for food trucks and miscellaneous paving repairs throughout the parks system.

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balances:								
3 Unrestricted Beginning Balance	\$ -	\$ 81,664	\$ 153,500	\$ 277,100	\$ 348,900	\$ 348,900	\$ 348,900	127.3%
4 Developers Tree Reimbursements	-	1,931	-	-	-	-	-	
5 Keizer Rotary Amphitheater Fees	-	6,615	-	-	-	-	-	
6 Total Beginning Balances	-	90,210	153,500	277,100	348,900	348,900	348,900	127.3%
7 Revenues:								
8 Licenses & Fees:								
9 Park Services Fees	424,027	679,778	686,800	680,000	680,000	680,000	680,000	-1.0%
10 Park Reservation Fees	6,111	5,345	4,500	3,500	4,500	4,500	4,500	0.0%
11 Amphitheater Rental Fees	2,477	2,760	5,000	1,900	5,000	5,000	5,000	0.0%
12 Total Licenses & Fees	432,615	687,883	696,300	685,400	689,500	689,500	689,500	-1.0%
13 Intergovernmental:								
14 MAP Boat Ramp Grant	4,700	4,700	4,700	4,700	4,700	4,700	4,700	0.0%
15 Total Intergovernmental	4,700	4,700	4,700	4,700	4,700	4,700	4,700	0.0%
16 Miscellaneous:								
17 Park Rental Income	62,995	75,892	72,000	63,400	77,000	77,000	77,000	6.9%
18 Park Donations	-	33,686	-	33,300	-	-	-	
19 Developers Tree Reimbursements	3,363	4,921	-	12,300	-	-	-	
20 Total Miscellaneous	66,358	114,499	72,000	109,000	77,000	77,000	77,000	6.9%
21 Other Resources:								
22 Transfers In:								
23 Transfer from the General Fund	331,800	360,800	360,800	360,800	360,800	360,800	360,800	0.0%
24 Transfer from the Park Improvement	-	-	150,000	130,000	-	-	-	
25 Total Other Resources	331,800	360,800	510,800	490,800	360,800	360,800	360,800	-29.4%
26 Total Resources	835,473	1,258,092	1,437,300	1,567,000	1,480,900	1,480,900	1,480,900	3.0%

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
27 Expenditures:								
28 Personnel Services:								
29 Municipal Utility Workers	132,700	182,591	205,600	201,400	214,600	214,600	214,600	4.4%
30 GIS	-	-	-	4,000	6,000	6,000	6,000	
31 Overtime	465	872	800	800	800	800	800	0.0%
32 Clothing/Phone Stipends	2,370	2,770	2,400	2,400	2,400	2,400	2,400	0.0%
33 Wellness	856	1,226	1,600	1,300	2,000	2,000	2,000	25.0%
34 Medicare - Social Security	2,130	2,894	3,200	3,200	3,400	3,400	3,400	6.3%
35 Retirement	24,570	35,422	47,100	46,200	49,900	49,900	49,900	5.9%
36 Insurance Benefits	38,854	76,308	95,100	90,200	102,200	102,200	102,200	7.5%
37 Workers Compensation	978	2,674	2,800	2,800	2,900	2,900	2,900	3.6%
38 Total Personnel Services	202,923	304,757	358,600	352,300	384,200	384,200	384,200	7.1%
39 Materials & Services:								
40 Parks Materials & Supplies	29,640	36,862	40,000	40,000	40,000	40,000	40,000	0.0%
41 Meetings, Travel & Training	1,624	1,593	1,500	1,500	1,500	1,500	1,500	0.0%
42 Public Notices	1,292	-	400	400	400	400	400	0.0%
43 Contractual Services	60,661	62,723	70,000	68,000	70,000	70,000	70,000	0.0%
44 Temporary Labor	53,453	40,251	62,000	64,000	65,000	65,000	65,000	4.8%
45 Developers Tree Expenses	8,177	1,040	4,700	4,700	10,000	10,000	10,000	113%
46 Utilities	4,518	5,840	6,500	6,500	6,500	6,500	6,500	0.0%
47 Telephone	1,309	1,702	1,500	1,500	1,500	1,500	1,500	0.0%
48 Gasoline	7,725	8,532	9,000	9,000	9,000	9,000	9,000	0.0%
49 Diesel	-	1,398	1,000	1,500	1,000	1,000	1,000	0.0%
50 Vehicle Maintenance	336	3,932	4,500	4,500	3,500	3,500	3,500	-22.2%
51 Equipment Maintenance	7,486	8,380	6,000	6,000	7,000	7,000	7,000	16.7%
52 Boat Ramp Maintenance	3,389	2,384	4,700	4,700	4,700	4,700	4,700	0%
53 Keizer Rotary Amphitheater	3,410	3,121	10,000	5,000	10,000	10,000	10,000	0%
54 Grant Program	8,406	9,999	15,000	15,000	15,000	15,000	15,000	0.0%
55 Park Rental Program Expenses	18,896	43,707	25,000	12,000	25,000	25,000	25,000	0.0%
56 Medical Testing	554	638	-	-	-	-	-	
57 Recreation Projects	1,980	-	-	-	-	-	-	
58 Little League Park Maintenance	5,887	5,519	6,000	6,000	6,000	6,000	6,000	0.0%
59 Total Materials & Services	218,743	237,621	267,800	250,300	276,100	276,100	276,100	3.1%
60 Capital Outlay:								
61 Field Equipment	28,781	2,103	4,000	4,000	2,000	2,000	2,000	-50.0%
62 Vehicles	116,512	3,098	32,000	32,000	-	-	-	-100.0%
63 Equipment	4,552	15,372	15,000	14,500	-	-	-	-100.0%
64 Capital Improvements	156,351	400,641	602,000	540,000	500,000	500,000	500,000	-16.9%
65 Total Capital Outlay	306,196	421,214	653,000	590,500	502,000	502,000	502,000	-23.1%
66 Total Expenditures	727,862	963,592	1,279,400	1,193,100	1,162,300	1,162,300	1,162,300	-9.2%
67 Other Requirements:								
68 Contingency:								
69 Operating Contingency	-	-	98,000	-	98,000	98,000	98,000	0.0%
70 Transfers Out:								
71 Park Improvement Fund	-	-	-	-	65,000	65,000	65,000	
72 Water Fund	17,400	17,400	25,000	25,000	25,000	25,000	25,000	0.0%
73 Total Transfers Out	17,400	17,400	25,000	25,000	90,000	90,000	90,000	
74 Fund Balance:								
75 Restricted for Operations	90,211	277,100	34,900	348,900	130,600	130,600	130,600	274.2%
76 Total Fund Balance	90,211	277,100	34,900	348,900	130,600	130,600	130,600	274.2%
77 Total Requirements	\$ 835,473	\$ 1,258,092	\$ 1,437,300	\$ 1,567,000	\$ 1,480,900	\$ 1,480,900	\$ 1,480,900	-12.9%

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:

- 23 Parks General Support Resources equal at least 2.5% of General Fund budgeted revenues as is the policy of the City. The FY20-21 budget is 3.3% of budgeted revenues.

Personnel Services:

- 28 The Budget provides a 2.5% wage and salary increase for all non-represented and 2.37% for staff represented by the Local 737. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement. The collective bargaining agreement with the Local 737 expires June 30, 2021.
For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

Materials & Services:

- 53 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.
- 54 Grant Program is increased to \$15,000 FY 19-20 per Parks Board recommendation.
- 58 Little League Park Maintenance includes porta potties, fertilization and weed control, restroom supplies and equipment maintenance (mowers).

Capital Outlay:

- 64 Capital Outlay includes Master Plan and SDC methodology update, replacement play structure including fall protection surfacing and expansion and resurfacing of the north parking lot at Claggett Creek Park, replacement of the stairs at Northview Park, food cart pad, power and water at the Keizer Rotary amphitheatre and miscellaneous paving repairs.

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.

Improvements Completed in FY19-20

Completed the restrooms at Keizer Rapids Park.

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
RESOURCES:								
Beginning Balance:	\$ 1,034,103	\$ 509,980	\$ 784,100	\$ 797,900	\$ 808,400	\$ 808,400	\$ 808,400	3.1%
Revenues:								
Licenses & Fees:								
System Development Fees	61,694	53,520	45,000	60,500	34,000	34,000	34,000	-24.4%
Intergovernmental:								
Grants	-	434,140	-	-	-	-	-	
Miscellaneous:								
Interest	10,745	6,067	10,000	10,000	10,000	10,000	10,000	0.0%
Donations	175	9,192	-	-	-	-	-	
Total Miscellaneous	10,920	15,259	10,000	10,000	10,000	10,000	10,000	0.0%
Total Revenues	72,614	502,919	55,000	70,500	44,000	44,000	44,000	-20.0%
Transfers In:								
General Fund	-	100,000	100,000	100,000	15,700	15,700	15,700	
Park Services Fund	-	-	-	-	65,000	65,000	65,000	
Total Transfers In	-	100,000	100,000	100,000	80,700	80,700	80,700	-19.3%
TOTAL RESOURCES	1,106,717	1,112,899	939,100	968,400	933,100	933,100	933,100	-0.6%
REQUIREMENTS:								
Expenditures:								
Capital Outlay:								
Grant Expenditures	375,922	69,367	-	-	-	-	-	
Improvements	5,115	245,631	-	30,000	-	-	-	
Unanticipated Expenses	-	-	450,000	-	500,000	500,000	500,000	11.1%
Total Capital Outlay	381,037	314,998	450,000	30,000	500,000	500,000	500,000	11.1%
Transfers Out:								
General Fund	215,700	-	150,000	130,000	-	-	-	
Fund Balance:								
Restricted for Improvements	509,980	797,901	339,100	808,400	433,100	433,100	433,100	27.7%
TOTAL REQUIREMENTS	\$ 1,106,717	\$ 1,112,899	\$ 939,100	\$ 968,400	\$ 933,100	\$ 933,100	\$ 933,100	-0.6%

Budget Notes:

Revenues:

5 The System Development Fee projections for FY20-21 assumes 25 new single family homes during the year.

Expenditures:

21 No planned capital expenditures this fiscal year.

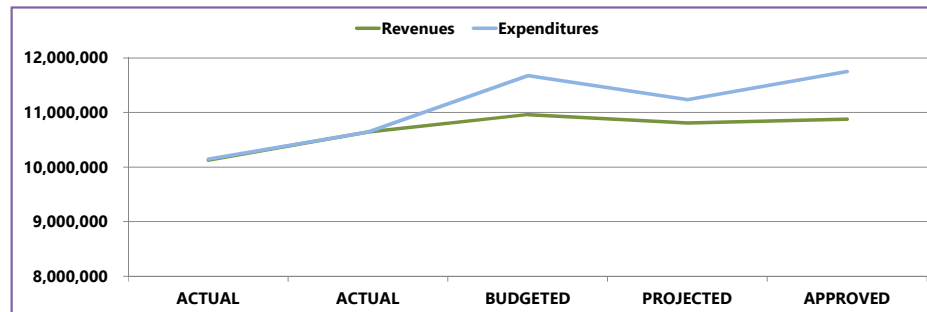
22

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, Community Development and General Government.

General Fund Revenues and Expenditures



	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balances	\$ 2,231,505	\$ 2,331,160	\$ 2,185,700	\$ 2,469,000	\$ 2,235,100	\$ 2,235,100	\$ 2,235,100	2.3%
3 Revenues:								
4 Taxes & Assessments	5,513,465	5,841,664	5,912,000	5,873,000	6,037,000	6,037,000	6,037,000	2.1%
5 Licenses & Fees	2,872,962	2,897,097	2,983,100	2,917,900	2,923,400	2,923,400	2,923,400	-2.0%
6 Intergovernmental	1,191,485	1,248,820	1,468,800	1,433,800	1,316,700	1,316,700	1,316,700	-10.4%
7 Fines & Forfeitures	388,139	472,632	454,000	438,000	464,000	464,000	464,000	2.2%
8 Charges for Services	4,374	150	5,000	5,000	5,000	5,000	5,000	0.0%
9 Miscellaneous	156,438	181,591	140,100	140,200	133,000	133,000	133,000	-5.1%
10 Total Revenues	10,126,863	10,641,954	10,963,000	10,807,900	10,879,100	10,879,100	10,879,100	-0.8%
11 Other Resources:								
12 Transfers In	451,200	597,000	652,000	652,000	693,000	693,000	693,000	6.3%
13 Total Other Resources:	451,200	597,000	652,000	652,000	693,000	693,000	693,000	6.3%
14 TOTAL RESOURCES	12,809,568	13,570,114	13,800,700	13,928,900	13,807,200	13,807,200	13,807,200	0.0%
15 REQUIREMENTS:								
16 Expenditures:								
17 Administration	2,025,868	2,116,035	2,357,300	2,249,000	2,366,800	2,366,800	2,366,800	0.4%
18 Community Development	520,646	563,072	856,000	795,200	720,800	720,800	720,800	-15.8%
19 Municipal Court	204,554	214,420	218,000	213,100	221,100	221,100	221,100	1.4%
20 Police	7,220,600	7,497,955	8,021,200	7,753,200	8,442,900	8,442,900	8,442,900	5.3%
21 Revenue Sharing	174,940	248,828	222,500	222,500	-	-	-	-100.0%
22 Total Expenditures	10,146,608	10,640,310	11,675,000	11,233,000	11,751,600	11,751,600	11,751,600	0.7%
23 Other Requirements:								
24 Transfers Out	331,800	460,800	460,800	460,800	376,500	376,500	376,500	-18.3%
25 Contingency	-	-	50,000	-	50,000	50,000	50,000	0.0%
26 Total Other Requirements	331,800	460,800	510,800	460,800	426,500	426,500	426,500	-16.5%
27 Fund Balance:								
28 Committed	-	-	-	-	-	-	-	-
29 Unassigned	2,331,160	2,469,004	1,614,900	2,235,100	1,629,100	1,629,100	1,629,100	0.9%
30 Total Fund Balance	2,331,160	2,469,004	1,614,900	2,235,100	1,629,100	1,629,100	1,629,100	0.9%
31 TOTAL REQUIREMENTS	\$ 12,809,568	\$ 13,570,114	\$ 13,800,700	\$ 13,928,900	\$ 13,807,200	\$ 13,807,200	\$ 13,807,200	0.0%

Ending Fund Balance As a Percentage of Revenue

14.7%

20.7%

15.0%

15.0%

15.0%

Cost savings required to meet 15%

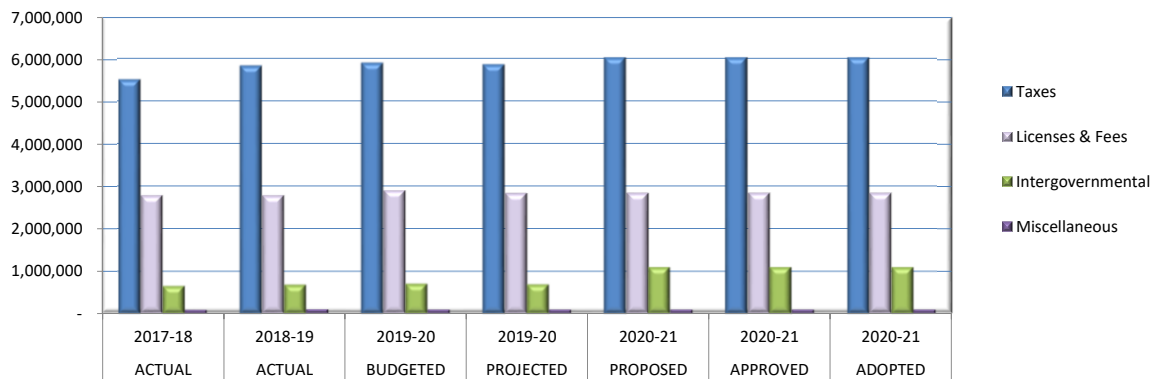
\$2,800

\$2,800

\$2,800

General Fund

Non-Departmental Resources



	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balances	\$ 2,135,352	\$ 2,225,635	\$ 2,059,500	\$ 2,342,800	\$ 2,108,900	\$ 2,108,900	\$ 2,108,900	2.4%
3 Taxes:								
4 Current Taxes	5,169,952	5,403,540	5,592,000	5,543,000	5,707,000	5,707,000	5,707,000	2.1%
5 Prior Year Taxes	90,900	200,826	100,000	100,000	100,000	100,000	100,000	0.0%
6 Sales Taxes	252,613	237,298	220,000	230,000	230,000	230,000	230,000	4.5%
6 Total Taxes	5,513,465	5,841,664	5,912,000	5,873,000	6,037,000	6,037,000	6,037,000	2.1%
7 Licenses & Fees:								
8 Electric Franchise	1,131,992	1,115,632	1,176,700	1,120,000	1,120,000	1,120,000	1,120,000	-4.8%
9 Natural Gas Franchise	330,777	322,336	340,000	334,000	334,000	334,000	334,000	-1.8%
10 Telephone Franchise	37,112	34,391	34,000	34,000	33,000	33,000	33,000	-2.9%
11 Cable Television Franchise	473,518	452,220	470,000	447,500	447,500	447,500	447,500	-4.8%
12 Sanitation Franchise	252,272	277,905	270,000	290,000	290,000	290,000	290,000	7.4%
13 Water Sales Assessments	155,867	166,658	173,300	173,300	173,300	173,300	173,300	0.0%
14 Sewer License Fee	311,149	316,583	332,000	332,000	338,500	338,500	338,500	2.0%
15 Stormwater Franchise	67,640	73,966	79,100	79,100	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	2,925	2,655	3,000	3,000	3,000	3,000	3,000	0.0%
18 Lien Search Fee	26,894	23,230	30,000	30,000	30,000	30,000	30,000	0.0%
19 Total Licenses & Fees	2,794,146	2,789,576	2,912,100	2,846,900	2,852,400	2,852,400	2,852,400	-2.1%
20 Intergovernmental:								
21 Cigarette Tax	46,749	44,186	41,800	41,800	39,700	39,700	39,700	-5.0%
22 Liquor Tax	606,077	640,484	650,000	650,000	676,000	676,000	676,000	4.0%
23 State Revenue Sharing	-	-	-	-	383,400	383,400	383,400	
Community Prosperity Gra	-	-	15,000	-	-	-	-	-100.0%
23 Total Intergovernmental	652,826	684,670	706,800	691,800	1,099,100	1,099,100	1,099,100	55.5%
24 Miscellaneous:								
25 Stadium Rent	52,333	48,888	54,000	54,000	54,000	54,000	54,000	0.0%
26 Interest	18,188	40,622	20,000	20,000	20,000	20,000	20,000	0.0%
27 Rental Property Income	-	100	-	100	100	100	100	
28 Cell Tower Rent	10,910	11,013	11,000	11,000	11,000	11,000	11,000	0.0%
29 Art Walk Revenue	1,200	1,200	3,200	3,200	3,200	3,200	3,200	0.0%
30 Parks SDC Admin Fee	3,245	4,735	5,000	5,000	5,000	5,000	5,000	0.0%
31 Miscellaneous Revenue	3,484	2,534	2,000	2,000	2,000	2,000	2,000	0.0%
32 Total Miscellaneous	89,360	109,092	95,200	95,300	95,300	95,300	95,300	0.1%

General Fund

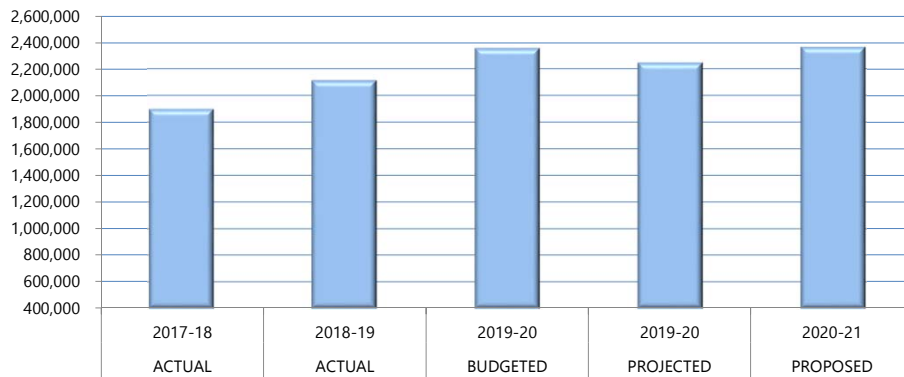
Non-Departmental Resources

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
33 Transfers In:								
34 From Police Services Fund	235,500	597,000	652,000	652,000	693,000	693,000	693,000	6.3%
35 From Park Improvement Fi	215,700	-	-	-	-	-	-	
36 Total Transfers In	451,200	597,000	652,000	652,000	693,000	693,000	693,000	6.3%
37 TOTAL RESOURCES	\$ 11,636,349	\$ 12,247,637	\$ 12,337,600	\$ 12,501,800	\$ 12,885,700	\$ 12,885,700	\$ 12,885,700	4.4%

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 FY2020-21 as such the franchise fee is expected to be consistent with FY2019-20.
- 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. FY2020-21 revenue projections are based on a 3.0% reduction over FY2019-20 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 FY2019-20, no additional changes are anticipated that would impact FY2020-21.
- 13-15 City Utility assessments and fees are expected to increase commensurate with the rate increases anticipated in FY2020-21.
- 21 The League of Oregon Cities reports that the State projects a decline in Cigarette Tax revenues and an increase in Liquor Tax revenues. Both trends are
- 22 a result of sales and are not due to legislative changes in the tax or allocation of the tax.

General Fund Non-Departmental Requirements



	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 TOTAL REQUIREMENTS:								
2 Expenditures:								
3 Materials & Services:								
4 Public Notices	\$ 1,695	\$ 1,314	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400	0.0%
5 Art Walk Artists' Stipends	1,200	1,200	3,200	3,200	3,200	3,200	3,200	0.0%
6 Public Art Commission	238	1,007	3,000	1,000	3,000	3,000	3,000	0.0%
7 Civic Center Art	2,262	80	500	100	500	500	500	0.0%
8 Points of Interest Commission	669	-	-	-	-	-	-	-
9 Legal Services	-	1,058	10,000	10,000	10,000	10,000	10,000	0.0%
10 Administrative Services Charges	1,637,717	1,840,317	2,001,400	1,951,600	2,059,900	2,059,900	2,059,900	2.9%
11 Contractual Services	16,153	18,343	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	2,999	3,100	-	-	-	-	-100.0%
14 Holiday Lights	-	1,963	2,000	1,000	2,000	2,000	2,000	0.0%
15 Community Prosperity Grants	-	-	45,000	-	-	-	-	-100.0%
16 Off-Site Property Maintenance	6,593	4,365	7,500	7,000	7,500	7,500	7,500	0.0%
17 Neighborhood Associations	947	808	1,500	1,000	1,500	1,500	1,500	0.0%
18 SK Schools Tax Payment	209,000	209,000	209,000	209,000	209,000	209,000	209,000	0.0%
19 Volunteer Recognition	213	281	200	200	300	300	300	50.0%
20 Keizer United	-	2,000	2,000	2,000	2,000	2,000	2,000	0.0%
21 Keizer Heritage Center	10,000	20,000	20,000	20,000	20,000	20,000	20,000	0.0%
22 After School Programs	6,000	6,000	6,000	-	-	-	-	-100.0%
23 Mid-Willamette Homeless Initiative	5,000	5,000	5,000	5,000	10,000	10,000	10,000	100.0%
24 Emergency Management	-	300	1,000	1,000	1,000	1,000	1,000	0.0%
25 Total Materials & Services	1,901,047	2,116,035	2,357,300	2,249,000	2,366,800	2,366,800	2,366,800	0.4%
26 Capital Outlay								
27 Area B Improvement Costs	124,821	-	-	-	-	-	-	-
28 Total Capital Outlay	124,821	-	-	-	-	-	-	-
29 Total Expenditures	2,025,868	2,116,035	2,357,300	2,249,000	2,366,800	2,366,800	2,366,800	0.4%
30 Other Requirements:								
31 Contingencies:								
32 General Contingency	-	-	50,000	-	50,000	50,000	50,000	0.0%
33 Transfers Out:								
34 Park Improvement Fund	-	100,000	100,000	100,000	15,700	15,700	15,700	-84.3%
35 Park Services Fund	331,800	360,800	360,800	360,800	360,800	360,800	360,800	0.0%
37 Total Transfers Out	331,800	460,800	460,800	460,800	376,500	376,500	376,500	-18.3%
38 TOTAL REQUIREMENTS	\$2,357,668	\$2,576,835	\$2,868,100	\$ 2,709,800	\$ 2,793,300	\$ 2,793,300	\$ 2,793,300	-2.6%

General Fund Non-Departmental Requirements

Summary of Administrative Service Fund Charges

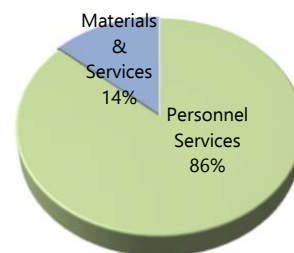
	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 164,351	\$ 213,421	\$ 249,400	\$ 199,400	\$ 254,300	\$ 254,300	\$ 254,300	2.0%
City Manager	173,313	177,774	186,800	185,600	190,000	190,000	190,000	1.7%
Information Systems	309,695	346,220	439,600	420,700	447,300	447,300	447,300	1.8%
Attorney's Office	237,213	236,739	256,800	254,500	270,400	270,400	270,400	5.3%
City Recorder	163,593	171,321	185,600	183,300	197,100	197,100	197,100	6.2%
Human Resources	203,434	220,925	236,100	234,000	239,700	239,700	239,700	1.5%
Finance	170,431	177,452	198,300	189,000	213,500	213,500	213,500	7.7%
Facility Maintenance	198,998	273,641	224,400	261,600	222,700	222,700	222,700	-0.8%
Public Works	16,689	22,824	24,400	23,500	24,900	24,900	24,900	2.0%
Administrative Services Charges	\$ 1,637,717	\$ 1,840,317	\$ 2,001,400	\$ 1,951,600	\$ 2,059,900	\$ 2,059,900	\$ 2,059,900	2.9%

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.
- 18 The City's outstanding debt to the Salem-Keizer School District is \$416,205, interest exempt, due in fiscal year 2022-23. Additional annual property tax revenues from the closure of the district will be sufficient to pay off this debt in equal installments for the next three years.
- 20 Payment to Keizer United is subject to approval by the City of Keizer City Council upon review of a plan for expenditures.
- 34 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.
- 35 The City policy dictates that at least 2.5% of General Fund budgeted revenues be used in support of the City's park system. The current year transfer amount is 3.0%.

General Fund Community Development

The Community Development 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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
Revenues:								
Licenses & Fees:								
Sign Permits	\$ 8,098	\$ 3,041	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.0%
Land Use Application Fees	33,736	26,635	25,000	25,000	25,000	25,000	25,000	0.0%
Building Fees - Zoning	18,382	43,792	20,000	20,000	20,000	20,000	20,000	0.0%
Permit Administrative Fee	10,600	26,053	13,000	13,000	13,000	13,000	13,000	0.0%
Facility Fee	8,000	8,000	8,000	8,000	8,000	8,000	8,000	0.0%
Total Licenses & Fees	78,816	107,521	71,000	71,000	71,000	71,000	71,000	0.0%
Intergovernmental:								
Community Development Grants	-	-	190,000	170,000	-	-	-	-100.0%
Charges for Services:								
Nuisance Abatement	4,374	150	5,000	5,000	5,000	5,000	5,000	0.0%
Total Revenues	83,190	107,671	266,000	246,000	76,000	76,000	76,000	-71.4%
Expenditures:								
Personnel Services:								
Community Development Director	110,078	113,371	116,300	116,300	119,200	119,200	119,200	2.5%
Code Compliance Officer	43,387	46,074	48,700	48,700	51,400	51,400	51,400	5.5%
Planning Staff	183,107	195,378	206,500	206,500	213,300	213,300	213,300	3.3%
GIS	2,986	2,175	3,400	3,400	3,500	3,500	3,500	2.9%
Overtime	-	-	1,000	-	1,000	1,000	1,000	0.0%
Cell Phone Stipend	2,421	2,421	2,500	2,500	2,500	2,500	2,500	0.0%
Wellness	924	688	1,900	700	2,400	2,400	2,400	26.3%
Medicare	5,241	5,525	5,800	5,800	6,000	6,000	6,000	3.4%
Retirement	80,803	86,003	101,600	99,400	105,000	105,000	105,000	3.3%
Insurance Benefits	79,058	102,250	109,500	104,000	117,600	117,600	117,600	7.4%
Workers Compensation	943	1,325	1,400	1,400	1,500	1,500	1,500	7.1%
Total Personnel Services	508,948	555,210	598,600	588,700	623,400	623,400	623,400	4.1%

General Fund Community Development

	ACTUAL	ACTUAL	APPROVED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2017-18	2018-19	2017-18	2019-20	2020-21	2020-21	2020-21	PRIOR BUDGET
28 Materials & Services:								
29 Mapping Supplies & Services	151	12	300	200	300	300	300	0.0%
30 Uniforms	370	358	500	400	500	500	500	0.0%
31 Postage & Printing	-	151	3,000	500	3,000	3,000	3,000	0.0%
32 Meetings, Travel & Training	3,076	1,859	7,200	2,000	7,200	7,200	7,200	0.0%
33 Public Notices	2,394	1,614	2,500	2,000	2,500	2,500	2,500	0.0%
34 Hearings Officer	560	210	3,000	1,000	3,000	3,000	3,000	0.0%
35 Telephone	480	420	500	500	500	500	500	0.0%
36 Auto Insurance	1,009	1,101	1,200	1,200	1,200	1,200	1,200	0.0%
37 Gasoline	730	750	1,200	1,200	1,200	1,200	1,200	0.0%
38 Vehicle Maintenance	1,476	429	2,500	2,000	2,500	2,500	2,500	0.0%
39 Nuisance Abatement	1,452	958	5,000	5,000	5,000	5,000	5,000	0.0%
40 Operating Equipment	-	-	500	500	500	500	500	0.0%
41 Grant Expense	-	-	190,000	190,000	-	-	-	-100.0%
42 UGB Land Use Analysis	-	-	40,000	-	70,000	70,000	70,000	75.0%
43 Total Materials & Services	11,698	7,862	257,400	206,500	97,400	97,400	97,400	-62.2%
44 Total Expenditures	\$ 520,646	\$ 563,072	\$ 856,000	\$ 795,200	\$ 720,800	\$ 720,800	\$ 720,800	-15.8%

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:

- 15 The Budget provides a 2.5% 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:

- 31 Postage & Printing costs provide for a mass mailing should legal mandates require one in FY20-21.
32 Meetings, Travel & Training includes \$5,000 for a national conference and \$1,600 for memberships plus \$600 for the Code Compliance
training and memberships.
42 Funding is provided for the periodic review order compliance for the UGB expansion project.

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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 Revenues:								
2 Fines & Forfeits:								
3 Municipal Court Fines	\$ 199,487	\$ 265,243	\$ 286,000	\$ 260,000	\$ 286,000	\$ 286,000	\$ 286,000	0.0%
4 Past Due Collections	177,572	177,658	165,000	175,000	175,000	175,000	175,000	6.1%
5 Peer Court Fees	1,135	1,825	3,000	3,000	3,000	3,000	3,000	0.0%
6 Total Fines & Forfeits	378,194	444,726	454,000	438,000	464,000	464,000	464,000	2.2%
7 Miscellaneous:								
8 Peer Court Donations	14,450	13,570	11,200	11,200	11,200	11,200	11,200	
9 Total Miscellaneous	14,450	13,570	11,200	11,200	11,200	11,200	11,200	0.0%
10 Total Revenues	392,644	458,296	465,200	449,200	475,200	475,200	475,200	2.1%
11 Expenditures:								
12 Personnel Services:								
13 Court Clerks	50,334	51,646	53,000	53,000	54,400	54,400	54,400	2.6%
14 Overtime	2,358	828	1,000	1,000	1,000	1,000	1,000	0.0%
15 Wellness	255	253	400	300	500	500	500	25.0%
16 Medicare	817	808	900	900	900	900	900	0.0%
17 Retirement	10,238	10,140	11,500	11,500	11,800	11,800	11,800	2.6%
18 Insurance Benefits	20,433	20,450	23,800	22,100	25,500	25,500	25,500	7.1%
19 Workers Compensation	162	213	200	200	300	300	300	50.0%
20 Total Personnel Services	84,597	84,338	90,800	89,000	94,400	94,400	94,400	4.0%
21 Materials & Services:								
22 Materials & Supplies	165	580	500	400	500	500	500	0.0%
23 Meetings, Travel & Training	150	-	1,000	-	1,000	1,000	1,000	0.0%
24 Judge's Services	17,139	16,754	17,500	16,000	17,500	17,500	17,500	0.0%
25 Other Contractual Services	9,979	9,837	9,000	10,500	10,500	10,500	10,500	16.7%
26 Peer Court	24,464	25,047	25,000	25,000	25,000	25,000	25,000	0.0%
27 Collections Cost	6,879	-	2,000	-	-	-	-	-100.0%
28 Interagency Assessments	61,181	77,864	72,200	72,200	72,200	72,200	72,200	0.0%
29 Total Materials & Services	119,957	130,082	127,200	124,100	126,700	126,700	126,700	-0.4%
30 Total Expenditures	\$ 204,554	\$ 214,420	\$ 218,000	\$ 213,100	\$ 221,100	\$ 221,100	\$ 221,100	1.4%

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 2.5% 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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
RESOURCES:								
Beginning Balances:								
1 K-9 Donations	\$ 20,395	\$ 25,786	\$ 24,800	\$ 24,800	\$ 24,800	\$ 24,800	\$ 24,800	0.0%
2 Civil/Criminal Forfeitures	75,758	79,739	101,400	101,400	101,400	101,400	101,400	0.0%
3 Total Beginning Balances	96,153	105,525	126,200	126,200	126,200	126,200	126,200	0.0%
Revenues:								
Intergovernmental:								
6 Special Duty Officers	2,624	1,908	3,000	3,000	3,000	3,000	3,000	0.0%
7 School Resource Contract	175,259	180,597	186,500	186,500	192,100	192,100	192,100	3.0%
8 Materials & Services Grants	2,367	-	-	-	-	-	-	-
9 Overtime Grants	15,440	17,007	15,000	15,000	15,000	15,000	15,000	0.0%
10 Police Capital Grants	-	-	-	-	7,500	7,500	7,500	-
10 Total Intergovernmental	195,690	199,512	204,500	204,500	217,600	217,600	217,600	6.4%
Fines & Forfeits:								
12 Police Impound Fees	-	2,175	-	-	-	-	-	-
13 Civil/Criminal Forfeitures	9,945	25,731	-	-	-	-	-	-
14 Total Fines & Forfeits	9,945	27,906	-	-	-	-	-	-
Miscellaneous:								
16 Police Testing Reimbursements	1,215	555	-	-	-	-	-	-
17 Cadet Donations	-	504	-	-	-	-	-	-
18 Reserve Officer Donations	500	250	-	-	-	-	-	-
19 Police Donations - Blast Camp	1,750	3,936	1,500	1,500	1,500	1,500	1,500	0.0%
20 Police Donations	875	8	7,200	7,200	-	-	-	-100.0%
21 K-9 Donations	18,341	145	-	-	-	-	-	-
22 Event Overtime Reimbursements	-	-	-	-	-	-	-	-
23 Surplus Property Proceeds	-	2,079	5,000	5,000	5,000	5,000	5,000	0.0%
24 Miscellaneous	29,947	51,452	20,000	20,000	20,000	20,000	20,000	0.0%
25 Total Miscellaneous	52,628	58,929	33,700	33,700	26,500	26,500	26,500	-21.4%
26 TOTAL RESOURCES	354,416	391,872	364,400	364,400	370,300	370,300	370,300	1.6%
Expenditures:								
Personnel Services:								
29 Chief of Police	131,593	139,628	147,400	147,400	151,100	151,100	151,100	2.5%
30 Deputy Chief	120,632	138,610	127,400	-	-	-	-	-100.0%
31 Lieutenants	295,293	322,782	317,100	425,200	449,800	449,800	449,800	41.8%
32 Sergeants	573,898	594,384	602,300	590,000	611,200	611,200	611,200	1.5%
33 Police Officers	2,057,743	2,283,491	2,425,000	2,325,000	2,465,600	2,465,600	2,465,600	1.7%
34 Community Service Officer	39,147	25,976	27,800	10,900	-	-	-	-100.0%
35 Administrative Support	380,805	417,205	432,000	431,300	506,500	506,500	506,500	17.2%
36 Temporary Employees	-	16,118	19,800	20,600	-	-	-	-100.0%
37 Overtime	183,216	174,108	195,000	195,000	197,300	197,300	197,300	1.2%
38 Overtime - Grant Programs	11,658	14,138	12,000	12,000	12,000	12,000	12,000	0.0%
39 Overtime - Community Events	9,167	13,186	9,200	9,200	9,200	9,200	9,200	0.0%
40 On Call Duty Pay	18,250	18,200	18,200	18,200	18,200	18,200	18,200	0.0%
41 Clothing, Cell Phone Stipends	42,375	44,750	47,800	47,800	45,400	45,400	45,400	-5.0%
42 Wellness	11,195	11,724	20,200	15,000	25,000	25,000	25,000	23.8%
43 Medicare SSI	60,480	65,713	63,600	68,000	68,500	68,500	68,500	7.7%
44 Retirement & VEBA	1,049,039	1,127,289	1,330,000	1,275,000	1,335,800	1,335,800	1,335,800	0.4%
45 Insurance Benefits	1,003,327	1,138,986	1,202,000	1,140,000	1,287,200	1,287,200	1,287,200	7.1%
46 Workers Compensation	53,648	21,166	46,300	92,000	60,000	60,000	60,000	29.6%
47 Total Personnel Services	6,041,466	6,567,454	7,043,100	6,822,600	7,242,800	7,242,800	7,242,800	2.8%

General Fund Police Operations

	ACTUAL 2017-18	ACTUAL 2018-19	APPROVED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
48 Materials & Services:								
49 Cadet Program	2,261	3,089	5,500	5,500	5,500	5,500	5,500	0.0%
50 Reserve Officer Program	7,168	13,382	20,000	15,000	20,000	20,000	20,000	0.0%
51 K-9 Donation Expense	12,950	-	5,800	-	5,800	5,800	5,800	0.0%
52 Clothing & Duty Gear	25,516	31,701	33,000	33,000	35,000	35,000	35,000	6.1%
53 Civil/Criminal Forfeiture Expense	6,718	3,204	5,000	-	5,000	5,000	5,000	0.0%
54 K-9 Program	9,251	6,495	6,000	6,000	6,000	6,000	6,000	0.0%
55 Association Memberships	2,454	2,072	4,500	4,500	4,500	4,500	4,500	0.0%
56 Meetings, Travel & Training	34,801	34,823	34,000	30,000	35,000	35,000	35,000	2.9%
57 Tuition Reimbursement	-	-	1,000	-	1,000	1,000	1,000	0.0%
58 Public Notices	1,106	81	500	200	500	500	500	0.0%
59 Labor Attorney	30,094	53,202	35,000	2,000	35,000	35,000	35,000	0.0%
60 Contractual Services	2,935	15,858	9,000	9,000	9,000	9,000	9,000	0.0%
61 Telephone/Internet Service	10,971	14,905	12,000	24,000	20,000	20,000	20,000	66.7%
62 Auto Insurance	21,272	20,183	24,000	24,000	25,700	25,700	25,700	7.1%
63 Office Equipment Rental	1,717	975	1,400	1,400	1,400	1,400	1,400	0.0%
64 Gasoline	54,455	61,483	64,000	64,000	64,000	64,000	64,000	0.0%
65 Vehicle Maintenance	36,989	41,125	47,000	47,000	45,000	45,000	45,000	-4.3%
66 Equipment Maintenance	1,417	2,236	2,000	2,000	2,000	2,000	2,000	0.0%
67 Community Services	4,195	3,677	5,500	5,500	5,500	5,500	5,500	0.0%
68 Operating Materials	10,194	16,015	16,000	16,000	16,000	16,000	16,000	0.0%
69 Ammo & Weapons	10,593	22,798	15,000	15,000	17,000	17,000	17,000	13.3%
70 Durable Goods	7,963	13,949	10,000	10,000	10,000	10,000	10,000	0.0%
71 Willamette Valley Comm Center	446,935	469,800	502,000	499,400	543,900	543,900	543,900	8.3%
72 Salem Radio Bandwidth	26,868	29,014	35,000	35,800	43,000	43,000	43,000	22.9%
73 RAIN	8,362	7,526	8,200	6,100	8,600	8,600	8,600	4.9%
74 Report Management Systems	51,680	40,430	44,000	42,500	46,200	46,200	46,200	5.0%
75 Investigations	20,962	10,921	12,000	12,000	12,000	12,000	12,000	0.0%
76 Blast Camp	400	3,146	3,500	3,500	3,500	3,500	3,500	0.0%
77 Hiring Expense	17,379	8,411	10,000	10,000	10,000	10,000	10,000	0.0%
78 Total Materials & Services	867,606	930,501	970,900	923,400	1,036,100	1,036,100	1,036,100	6.7%
79 Capital Outlay:								
80 Furniture & Office Equipment	-	-	7,200	7,200	-	-	-	-100.0%
81 Vehicles	92,911	-	-	-	-	-	-	-
82 Radios	218,617	-	-	-	-	-	-	-
83 Police Protective Vests	-	-	-	-	14,000	14,000	14,000	-
84 Police Vehicle Purchases	-	-	-	-	150,000	150,000	150,000	-
85 Total Capital Outlay	311,528	-	7,200	7,200	164,000	164,000	164,000	2177.8%
86 Total Expenditures	\$ 7,220,600	\$ 7,497,955	\$ 8,021,200	\$ 7,753,200	\$ 8,442,900	\$ 8,442,900	\$ 8,442,900	5.3%

Budget Notes:

Resources:

The Police Department is funded by the following sources:

	APPROVED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21
General Fund	\$ 7,369,200	\$ 7,101,200	\$ 7,749,900
Police Services Fee	\$ 652,000	\$ 652,000	\$ 693,000

Personnel Services:

- 28 The Budget provides a 2.5% wage and salary increase for all non-represented and 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 expires June 30, 2021.
- 37 Overtime costs are dependent upon after-hours investigations and court appearances. Training rarely incurs overtime. Overtime costs are about 6% of sworn staff wages.
- Materials & Services:**
- 62 Auto insurance premiums will increase up to 7%. The increases result from claim loss settlements from prior years.
- 64 Gasoline is based on an estimate of 23,500 gallons at \$2.75 per gallon.
- 70 The Willamette Valley Communication Center (WVCC) costs are reduced by the State 911 tax received directly by WVCC on behalf of the City of approximately \$115,000 during 2020-21 and 2019-20.
- 72 The City of Salem has indicated that the radio bandwidth rental will be \$37.27 per unit with the City having approximately 96 units.
- 83 Previously accounted for in the Revenue Sharing department.
- 84 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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3 Revenues:								
4 Intergovernmental:								
5 State Revenue Sharing	340,661	358,771	360,000	360,000	-	-	-	-100.0%
6 Police Capital Grants	2,308	5,867	7,500	7,500	-	-	-	-100.0%
7 Total Intergovernmental	342,969	364,638	367,500	367,500	-	-	-	-100.0%
8 TOTAL RESOURCES	342,969	364,638	367,500	367,500	-	-	-	-100.0%
9 REQUIREMENTS:								
10 Expenditures:								
11 Capital Outlay:								
12 Police Protective Vests	6,980	7,073	14,000	14,000	-	-	-	-100.0%
13 Police Equipment	100,000	6,297	-	-	-	-	-	-
14 Police Vehicle Purchases	67,960	235,458	208,500	208,500	-	-	-	-100.0%
15 Total Capital Outlay	174,940	248,828	222,500	222,500	-	-	-	-100.0%
16 Total Expenditures	\$ 174,940	\$ 248,828	\$ 222,500	\$ 222,500	\$ -	\$ -	\$ -	-100.0%

Budget Notes:

Revenues:

- 5 State Revenue Sharing revenues are included in the non-departmental resources budget for FY 2020-21.
- 6 Police Capital Grants are included in the Police Operations budget for FY 2020-21.

Expenditures:

- 12 Police Protective Vests are included in the Police Operations budget for FY 2020-21.
- 14 Police vehicle purchases are included in the Police Operations budget for FY 2020-21.

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.

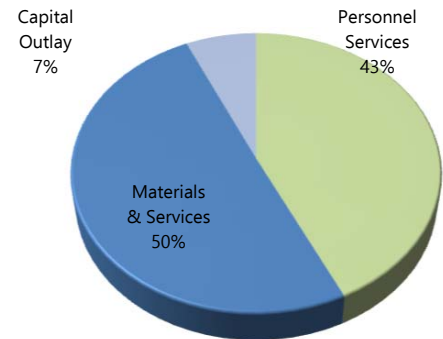
	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ 188,527	\$ 271,500	\$ 271,300	\$ 299,300	\$ 299,300	\$ 299,300	10.2%
3 Revenues:								
4 Licenses & Fees								
5 Police Services Fee	424,027	679,778	686,800	680,000	680,000	680,000	680,000	-1.0%
6 TOTAL RESOURCES	424,027	868,305	958,300	951,300	979,300	979,300	979,300	2.2%
7 REQUIREMENTS:								
8 Expenditures:								
9 Transfers Out:								
10 General Fund	235,500	597,000	652,000	652,000	693,000	693,000	693,000	6.3%
11 Total Expenditures	235,500	597,000	652,000	652,000	693,000	693,000	693,000	6.3%
12 Other Requirements:								
13 Contingency	-	-	257,500	-	286,300	286,300	286,300	11.2%
14 Fund Balance:								
15 Restricted	188,527	271,305	48,800	299,300	-	-	-	-100.0%
16 TOTAL REQUIREMENTS	\$ 424,027	\$ 868,305	\$ 958,300	\$ 951,300	\$ 979,300	\$ 979,300	\$ 979,300	2.2%

- 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.
- 10 The fiscal year 2020-21 transfer provides for \$620,000 in labor related costs and \$73,000 for uniforms, service equipment and vehicles.

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 last fiscal year, the Center has hosted a variety of events. During the week, the Center is used by many of our City Committees and local community groups such as Keizer Rotary, West Keizer and South East Keizer Neighborhood Associations, Claggett Creek Watershed Council, and Keizer youth sports association meetings. Many of our government partners, such as the Salem-Keizer School District, Marion County, and the State of Oregon use our facility for training sessions. On weekends, the Center has served as the venue for weddings, quinceaneras, anniversary parties, and baby/bridal showers. Keizer Young Life, Union Gospel Mission, Keizer Chamber of Commerce, and other non-profit organizations have used the facility for their fundraising ventures.

Three members of the City staff, along with a handful of temporary event hosts assist in the management and operation of the Center. Staff provide tours, answer rental inquiries, assist clients with the necessary contractual requirements (insurance, catering requirements, etc.) room sets, audio needs, and other amenities to assure the client's event is successful. We continue to promote the Center through professional associations and other marketing opportunities.



	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 122,406	\$ 168,317	\$ 189,700	\$ 313,000	\$ 285,900	\$ 285,900	\$ 285,900	50.7%
3 Revenues:								
4 Taxes & Assessments:								
5 Hotel/Motel Tax	130,851	198,658	160,000	190,000	180,000	180,000	180,000	12.5%
6 Charges for Services:								
7 Rental Fees	184,825	232,360	215,000	160,000	160,000	160,000	160,000	-25.6%
8 Miscellaneous:								
9 Donations	8,000	-	-	-	-	-	-	
10 Interest	1,073	3,528	1,500	3,000	3,000	3,000	3,000	100.0%
11 Total Miscellaneous	9,073	3,528	1,500	3,000	3,000	3,000	3,000	100.0%
12 Total Revenues	324,749	434,546	376,500	353,000	343,000	343,000	343,000	-8.9%
13 TOTAL RESOURCES	\$ 447,155	\$ 602,863	\$ 566,200	\$ 666,000	\$ 628,900	\$ 628,900	\$ 628,900	11.1%
14 REQUIREMENTS:								
15 Expenditures:								
16 Personnel Services:								
17 Event Center Support	40,373	42,847	69,100	45,300	85,600	85,600	85,600	23.9%
18 Temporary Help	25,696	29,590	30,000	20,000	20,000	20,000	20,000	-33.3%
19 Overtime Costs	291	1,756	-	1,000	1,000	1,000	1,000	
20 Cell Phone Stipend	900	900	900	900	1,800	1,800	1,800	100.0%
21 Wellness	140	176	400	400	1,000	1,000	1,000	150.0%
22 Medicare and Social Security	2,597	2,956	3,600	3,200	3,900	3,900	3,900	8.3%
23 Retirement	9,169	9,237	17,300	11,900	24,800	24,800	24,800	43.4%
24 Insurance	20,433	20,450	38,500	23,100	49,600	49,600	49,600	28.8%
25 Workers Compensation	521	704	800	800	1,200	1,200	1,200	50.0%
26 Total Personnel Services	100,120	108,616	160,600	106,600	188,900	188,900	188,900	17.6%

Community Center Fund

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
27 Materials & Services:								
28 Materials & Supplies	504	766	800	800	800	800	800	0.0%
29 Association Memberships	-	-	500	500	500	500	500	0.0%
30 Meetings, Travel & Training	-	-	500	500	500	500	500	0.0%
31 Legal Notices	30	-	100	100	100	100	100	0.0%
32 Chamber of Commerce	-	8,935	16,000	15,000	16,000	31,100	31,100	94.4%
33 Administrative Services Fund	106,555	116,422	128,500	124,100	154,800	154,800	154,800	20.5%
34 Contractual Services	22,826	23,679	24,000	18,000	25,000	22,500	22,500	-6.3%
35 Marketing Costs	11,115	1,358	4,000	5,000	4,000	3,400	3,400	-15.0%
36 Janitorial Services	4,537	4,800	5,500	4,800	5,500	5,500	5,500	0.0%
37 Utilities	5,858	5,945	5,600	5,600	5,600	5,600	5,600	0.0%
38 Equipment Maintenance & Repair	4,909	2,517	2,500	3,000	2,500	2,500	2,500	0.0%
39 Janitorial Supplies	6,702	5,710	6,500	6,000	6,500	6,500	6,500	0.0%
40 Medical Testing	82	180	200	100	200	200	200	0.0%
41 Total Materials & Services	163,118	170,312	194,700	183,500	222,000	234,000	234,000	20.2%
42 Capital Outlay:								
43 Furnishings & Fixtures	15,600	10,884	90,000	90,000	30,000	30,000	30,000	-66.7%
44 Total Expenditures	278,838	289,812	445,300	380,100	440,900	452,900	452,900	1.7%
45 Other Requirements:								
46 Contingency	-	-	20,000	-	20,000	20,000	20,000	0.0%
47 Fund Balance:								
48 Assigned	168,317	313,051	100,900	285,900	168,000	156,000	156,000	54.6%
49 TOTAL REQUIREMENTS	\$ 447,155	\$ 602,863	\$ 566,200	\$ 666,000	\$ 628,900	\$ 628,900	\$ 628,900	11.1%

Summary of Administrative Service Fund Charges

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 5,816	\$ 6,928	\$ 8,100	\$ 6,500	\$ 8,400	\$ 8,400	\$ 8,400	3.7%
City Manager	3,796	3,882	5,100	5,100	9,400	9,400	9,400	84.3%
Information Systems	10,510	11,373	11,500	11,000	13,700	13,700	13,700	19.1%
Attorney's Office	2,642	2,991	5,800	5,700	16,600	16,600	16,600	186.2%
City Recorder	14,378	15,047	16,300	16,100	17,100	17,100	17,100	4.9%
Human Resources	7,147	7,190	7,300	7,200	7,900	7,900	7,900	8.2%
Finance	55,264	60,100	67,100	64,000	74,300	74,300	74,300	10.7%
Facility Maintenance	7,002	8,911	7,300	8,500	7,400	7,400	7,400	1.4%
Administrative Services Charges	\$ 106,555	\$ 116,422	\$ 128,500	\$ 124,100	\$ 154,800	\$ 154,800	\$ 154,800	20.5%

Budget Notes:

- 7 Rental fees are expected to remain consistent with the previous year.
- 32 Chamber of Commerce support includes Mission Membership Package (\$574), Keizer Lifestyle Magazine Ad (\$975), Visitor Services Support (\$2,500) and Visitor Cener - Space and Staff (approximately 15% of TOT or \$27,000)
- 34 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.

Legislative action taken in fiscal year 2007-2008 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.

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 292,808	\$ 328,293	\$ 350,400	\$ 355,000	\$ 333,800	\$ 333,800	\$ 333,800	-4.7%
3 Revenues:								
4 Intergovernmental:								
5 PEG Fees	140,297	135,706	133,000	133,000	129,000	129,000	129,000	-3.0%
6 Miscellaneous:								
7 Interest Earnings/Miscellaneous	2,301	4,681	3,000	3,000	3,000	3,000	3,000	0.0%
8 TOTAL RESOURCES	435,406	468,680	486,400	491,000	465,800	465,800	465,800	-4.2%
9 REQUIREMENTS:								
10 Expenditures:								
11 Materials & Services:								
12 Public Notices	-	-	500	-	500	500	500	
13 Administrative Costs	7,676	8,926	6,400	6,200	4,300	4,300	4,300	-32.8%
14 Production and Broadcasting	98,385	98,960	102,000	101,000	105,000	105,000	105,000	2.9%
15 Total Materials & Services	106,061	107,886	108,900	107,200	109,800	109,800	109,800	0.8%
16 Capital Outlay:								
17 Television Equipment	1,052	5,772	70,000	50,000	50,000	50,000	50,000	-28.6%
18 Total Expenditures	107,113	113,658	178,900	157,200	159,800	159,800	159,800	-10.7%
19 Other Requirements:								
20 Contingency	-	-	50,000	-	50,000	50,000	50,000	0.0%
21 Restricted for Operations	328,293	355,022	257,500	333,800	256,000	256,000	256,000	-0.6%
22 Total Other Requirements	328,293	355,022	307,500	333,800	306,000	306,000	306,000	-0.5%
23 TOTAL REQUIREMENTS	\$435,406	\$ 468,680	\$486,400	\$ 491,000	\$ 465,800	\$465,800	\$ 465,800	-4.2%

Budget Notes:

Revenues:

- 5 PEG Fees are franchise fees assessed on Comcast cable television bills; revenues are trending down slightly from year to year.

Expenditures:

- 13 The Administrative Fee pays PEGs share of the City's network costs and general administration.
 14 Costs are \$8,000 per month for cable broadcasting.
 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 22 qualified home owners who were able to replace roofs, heating systems, windows, doors and make other improvements. There are 23 loans outstanding totaling \$271,597 as of July 1, 2020.

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 45,045	\$ 45,017	\$ 45,000	\$ 52,200	\$ 69,900	\$ 69,900	\$ 69,900	55.3%
3 Revenues:								
4 Miscellaneous:								
5 Loan Proceeds	-	7,203	30,000	17,700	30,000	30,000	30,000	0.0%
6 Interest Revenue	-	-	-	-	-	-	-	-
7 Total Miscellaneous	-	7,203	30,000	17,700	30,000	30,000	30,000	0.0%
8 TOTAL RESOURCES	45,045	52,220	75,000	69,900	99,900	99,900	99,900	33.2%
9 REQUIREMENTS:								
10 Expenditures:								
11 Materials & Services:								
12 Administrative Fee	28	-	-	-	-	-	-	-
13 Housing Rehabilitation Services	-	-	75,000	-	99,900	99,900	99,900	33.2%
14 Total Materials & Services	28	-	75,000	-	99,900	99,900	99,900	33.2%
15 Other Requirements:								
16 Restricted	45,017	52,220	-	69,900	-	-	-	-
17 TOTAL REQUIREMENTS	\$ 45,045	\$ 52,220	\$ 75,000	\$ 69,900	\$ 99,900	\$ 99,900	\$ 99,900	33.2%

Budget Notes:

- 5 The program typically receives 1-2 repayments each year.
- 8 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.
- 13 Funds have been appropriated to loan should the City wish to continue the program in FY20-21 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 22 home owners who were able to make energy efficiency improvements to their homes. There are 17 loans outstanding totaling \$83,431 as of July 1, 2020.

	ACTUAL 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 11,247	\$ 11,247	\$ 11,200	\$ 13,800	\$ 14,600	\$ 14,600	\$ 14,600	30.4%
3 Revenues:								
4 Miscellaneous:								
5 Loan Proceeds	-	2,548	15,000	800	15,000	15,000	15,000	0.0%
6 Interest Revenue	-	-	-	-	-	-	-	-
7 Total Miscellaneous	-	2,548	15,000	800	15,000	15,000	15,000	0.0%
8 Total Revenues	-	2,548	15,000	800	15,000	15,000	15,000	0.0%
9 TOTAL RESOURCES	11,247	13,795	26,200	14,600	29,600	29,600	29,600	13.0%
10 REQUIREMENTS:								
11 Expenditures:								
12 Materials & Services:								
13 Energy Efficiency Loans	-	-	26,200	-	29,600	29,600	29,600	13.0%
14 Total Materials & Services	-	-	26,200	-	29,600	29,600	29,600	13.0%
15 Fund Balance:								
16 Restricted	11,247	13,795	-	14,600	-	-	-	-
17 TOTAL REQUIREMENTS	\$ 11,247	\$ 13,795	\$ 26,200	\$ 14,600	\$ 29,600	\$ 29,600	\$ 29,600	13.0%

Budget Notes:

- 5 The program typically receives 1-2 repayments each year.
- 9 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.
- 13 Funds have been appropriated to loan should the City wish to continue the program in FY20-21 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 2017-18	ACTUAL 2018-19	BUDGETED 2019-20	PROJECTED 2019-20	PROPOSED 2020-21	APPROVED 2020-21	ADOPTED 2020-21	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 2,704,119	\$ 2,716,375	\$ 2,709,500	\$ 2,724,400	\$ 2,724,300	\$ 2,724,300	\$ 2,724,300	0.5%
3 Revenues:								
4 Taxes & Assessments:								
5 Assessments	820,876	868,850	919,600	919,600	973,400	973,400	973,400	5.9%
6 Total Taxes & Assessments	820,876	868,850	919,600	919,600	973,400	973,400	973,400	5.9%
7 Miscellaneous:								
8 Interest	24,850	44,867	30,000	30,000	30,000	30,000	30,000	0.0%
9 Assessment Interest	778,970	730,995	680,300	680,300	626,500	626,500	626,500	-7.9%
10 Total Miscellaneous	803,820	775,862	710,300	710,300	656,500	656,500	656,500	-7.6%
11 TOTAL RESOURCES	4,328,815	4,361,087	4,339,400	4,354,300	4,354,200	4,354,200	4,354,200	0.3%
12 REQUIREMENTS:								
13 Expenditures:								
14 Debt Service:								
15 Principal	860,000	930,000	970,000	970,000	1,060,000	1,060,000	1,060,000	9.3%
16 Interest	752,440	706,680	660,000	660,000	606,900	606,900	606,900	-8.0%
17 Total Debt Service	1,612,440	1,636,680	1,630,000	1,630,000	1,666,900	1,666,900	1,666,900	2.3%
18 Total Expenditures	1,612,440	1,636,680	1,630,000	1,630,000	1,666,900	1,666,900	1,666,900	2.3%
19 Fund Balance:								
20 Restricted Debt Reserve	2,716,375	2,724,407	2,709,400	2,724,300	2,687,300	2,687,300	2,687,300	-0.8%
21 TOTAL REQUIREMENTS	\$ 4,328,815	\$ 4,361,087	\$ 4,339,400	\$ 4,354,300	\$ 4,354,200	\$ 4,354,200	\$ 4,354,200	0.3%

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 (\$11,925,000 currently) due June 1, 2031. The original issue date was May 21, 2008. Semi-annual interest payments of \$310,050 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 FY20-21 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
12/1/2020	11,925,000	-	310,050	310,050
6/1/2021	11,925,000	-	310,050	310,050
12/1/2021	11,925,000	-	310,050	310,050
6/1/2022	11,925,000	-	310,050	310,050
12/1/2022	11,925,000	-	310,050	310,050
6/1/2023	11,925,000	-	310,050	310,050
12/1/2023	11,925,000	-	310,050	310,050
6/1/2024	11,925,000	-	310,050	310,050
12/1/2024	11,925,000	-	310,050	310,050
6/1/2025	11,925,000	-	310,050	310,050
12/1/2025 through 6/1/31	11,925,000	11,925,000	3,720,600	3,720,600
		<u>\$11,925,000</u>	<u>\$6,821,100</u>	<u>\$18,746,100</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

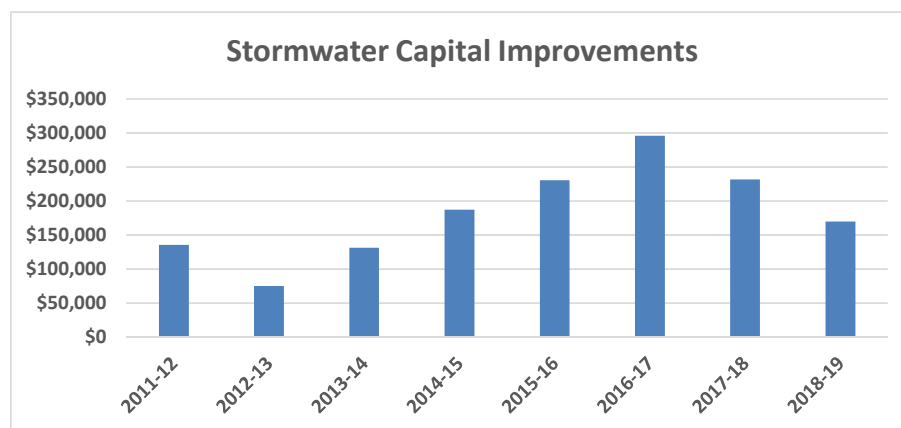
In comparison to other cities, Keizer stormwater charges are consistent with other jurisdictions. The residential stormwater billing rates for several comparative cities is as follows:

	<u>Effective Date</u>	<u>Monthly Billing Rate</u>
Albany	3/1/2020	\$ 7.43
Lake Oswego	7/1/2019	16.49
Oregon City	1/1/2020	10.24
Salem	1/1/2020	6.08
Tigard	1/1/2020	2.00
Tualatin	7/1/2019	10.24
West Linn	1/1/2020	7.48
Wilsonville	1/1/2020	11.25
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.

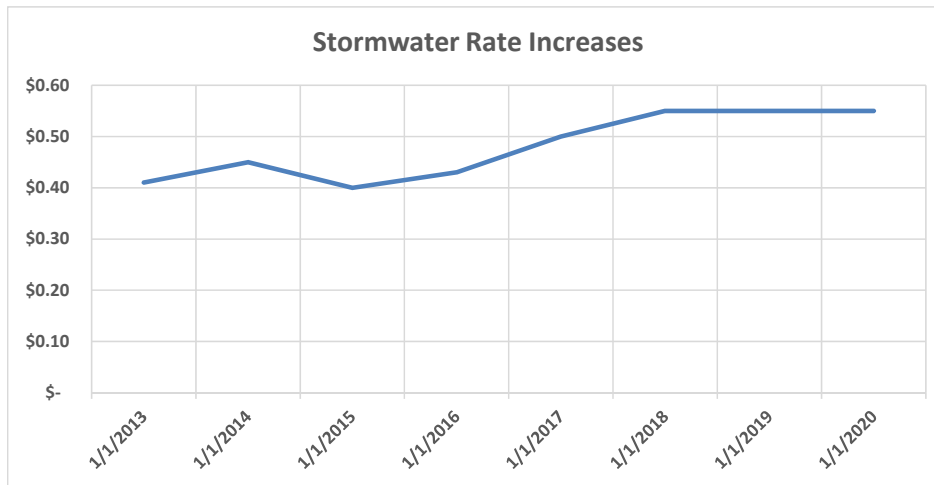
Since the start of the visual inspections, the City has spent approximately \$1.5 million in capital improvements to address identified system failures.



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. Due to the delay of a significant project during 2019-20 a rate increase is not anticipated for the 2020-21 fiscal year.



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

	PROJECTED	FORECASTED				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1 RESOURCES:						
2 Beginning Balance:	\$ 770,400	\$ 1,131,800	\$ 825,500	\$ 724,500	\$ 600,500	\$ 360,500
3 Service Fees	2,007,000	2,082,000	2,102,000	2,143,000	2,204,000	2,286,000
4 Other Revenues	12,000	12,000	12,000	12,000	12,000	13,000
5 TOTAL RESOURCES	\$ 2,789,400	\$ 3,225,800	\$ 2,939,500	\$ 2,879,500	\$ 2,816,500	\$ 2,659,500
6						
7 REQUIREMENTS:						
8 Expenditures:						
9 Personnel Services	759,800	885,100	946,000	983,000	1,040,000	1,080,000
10 Materials & Services	797,800	815,200	919,000	946,000	1,066,000	1,098,000
11 Capital Outlay	100,000	700,000	350,000	350,000	350,000	350,000
12 Total Expenditures	1,657,600	2,400,300	2,215,000	2,279,000	2,456,000	2,528,000
13 Fund Balance:						
14 Unrestricted Fund Balance	1,131,800	825,500	724,500	600,500	360,500	131,500
15 TOTAL REQUIREMENTS	\$ 2,789,400	\$ 3,225,800	\$ 2,939,500	\$ 2,879,500	\$ 2,816,500	\$ 2,659,500
Day's Cash Supply at End of Year	206	145	126	102	60	21

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	\$ 0.15	\$ 0.15	2.0%
2022-23	\$ 0.15	\$ 0.15	2.0%
2023-24	\$ 0.30	\$ 0.30	3.8%
2024-25	\$ 0.30	\$ 0.30	3.8%

Proposed 2019-20 Rate Increase Analysis

	ESUs	Bi-Monthly Bill		
		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 9, 2020

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 10,700 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.

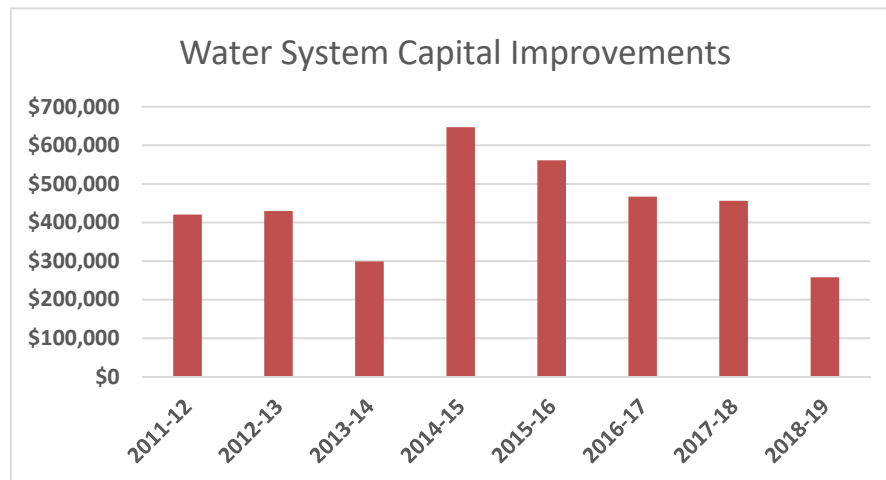
In comparison to other cities, Keizer residents benefit from the availability of local ground water that requires minimal processing to meet federal and state drinking water regulations. The residential water billing rates for several comparative cities is as follows:

	Billing Frequency	Effective Date	Connection - Flat Rate	Consumption - Variable Rate	Average Units	Total Per Month
Salem	Monthly	1/1/2020	\$ 11.38	\$ 2.54	6.00	\$ 26.62
Albany	Monthly	1/1/2020	19.66	4.38	6.00	45.94
Corvallis	Monthly	3/1/2020	15.96	2.03	6.00	28.14
Lake Oswego	Monthly	7/1/2019	27.68	2.91	6.00	45.14
McMinnville	Monthly	10/1/2019	13.15	1.55	6.00	22.45
Oregon City	Monthly	7/1/2019	16.54	1.83	6.00	27.53
Tigard	Monthly	1/1/2019	29.36	3.80	6.00	52.16
Tualatin	Monthly	7/1/2019	4.31	3.07	6.00	22.73
West Linn	Monthly	1/1/2020	24.85	-	6.00	24.85
Wilsonville	Monthly	1/1/2019	29.36	3.80	6.00	52.16
Woodburn	Monthly	7/1/2019	15.50	1.88	6.00	26.78
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).

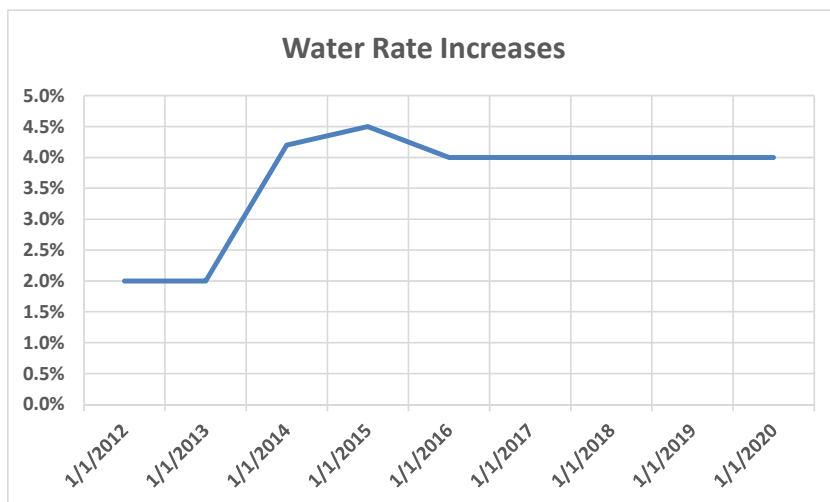
Since the effective date of the master plan, the City has spent approximately \$3.5 million in capital improvements.



The only outstanding future capital projects are the additional reservoir and pump station (\$1.8 million) and the ongoing steel waterline replacement (\$4.0 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 \$0.6 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%. 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.

City of Keizer

Long Range Plan - Water System

Fiscal Year 2020-21

	PROJECTED		FORECASTED				
	2019-20		2020-21	2021-22	2022-23	2023-24	2024-25
1 RESOURCES:							
2 Beginning Balance:	\$ 1,142,800		\$ 994,800	\$ 830,500	\$ 713,700	\$ 631,900	\$ 388,100
3 Water Sales	3,170,000		3,297,000	3,429,000	3,566,000	3,709,000	3,857,000
4 Other Revenues	101,500		101,500	103,000	104,000	105,000	106,000
5 TOTAL RESOURCES	\$ 4,414,300		\$ 4,393,300	\$ 4,362,500	\$ 4,383,700	\$ 4,445,900	\$ 4,351,100
6							
7 REQUIREMENTS:							
8 Expenditures:							
9 Personnel Services	\$ 1,181,000		\$ 1,227,800	\$ 1,311,800	\$ 1,362,800	\$ 1,441,800	\$ 1,497,800
10 Materials & Services	1,505,900		1,541,300	1,737,000	1,789,000	2,016,000	2,076,000
11 Capital Outlay	503,900		564,000	600,000	600,000	600,000	600,000
12 Debt Service	228,700		229,700	-	-	-	-
13 Total Expenditures	3,419,500		3,562,800	3,648,800	3,751,800	4,057,800	4,173,800
14 Fund Balance:							
15 Reserves	234,100		234,100	-	-	-	-
16 Fund Balance	760,700		596,400	713,700	631,900	388,100	177,300
17 TOTAL REQUIREMENTS	\$ 4,414,300		\$ 4,393,300	\$ 4,362,500	\$ 4,383,700	\$ 4,445,900	\$ 4,351,100
Days Cash Supply at End of Year	103		79	85	73	41	18

Conclusion: The update to the Water Services Long-Range plan supports a 4% rate increase for FY20-21 as anticipated when the model was presented to the Long Range Planning Committee last year (March 2019).

Proposed 2020-21 Rate Analysis

	Flat Rate		Variable Rate	
	Current	Proposed	Current	Proposed
Residential 5/8" meter	\$ 11.16	\$ 12.07	\$ 1.51	\$ 1.56
Multi-family 1" meter	\$ 22.68	\$ 24.52	\$ 1.51	\$ 1.56
Commercial 5/8" meter	\$ 11.16	\$ 12.07	\$ 1.45	\$ 1.51

Proposed 2020-21 Rate Increase Impact

	Bi-Monthly Bill		Incremental Cost of Rate Increase		
	Current	Proposed	Monthly	Bi-Monthly	Annual
Residential (13 ccf)	\$ 31.11	\$ 32.35	\$ 0.62	\$ 1.24	\$ 7.47
Multi-family (175 ccf)	\$ 286.08	\$ 297.52	\$ 5.72	\$ 11.44	\$ 68.66
Commercial (51 ccf)	\$ 85.56	\$ 88.98	\$ 1.71	\$ 3.42	\$ 20.53

TO: LONG RANGE PLANNING COMMITTEE

THROUGH: CHRISTOPHER C. EPPLEY, CITY MANAGER

FROM: TIM WOOD, FINANCE DIRECTOR

SUBJECT: GENERAL FUND LONG RANGE PLAN

Overview of the General Fund

The General 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 primary sources of revenue are property taxes, licenses/fees and intergovernmental revenues such as Cigarette and Liquor Tax. The General Fund is the City's most constrained fund in relation to the level of services provided and highly dependent on ongoing City growth.

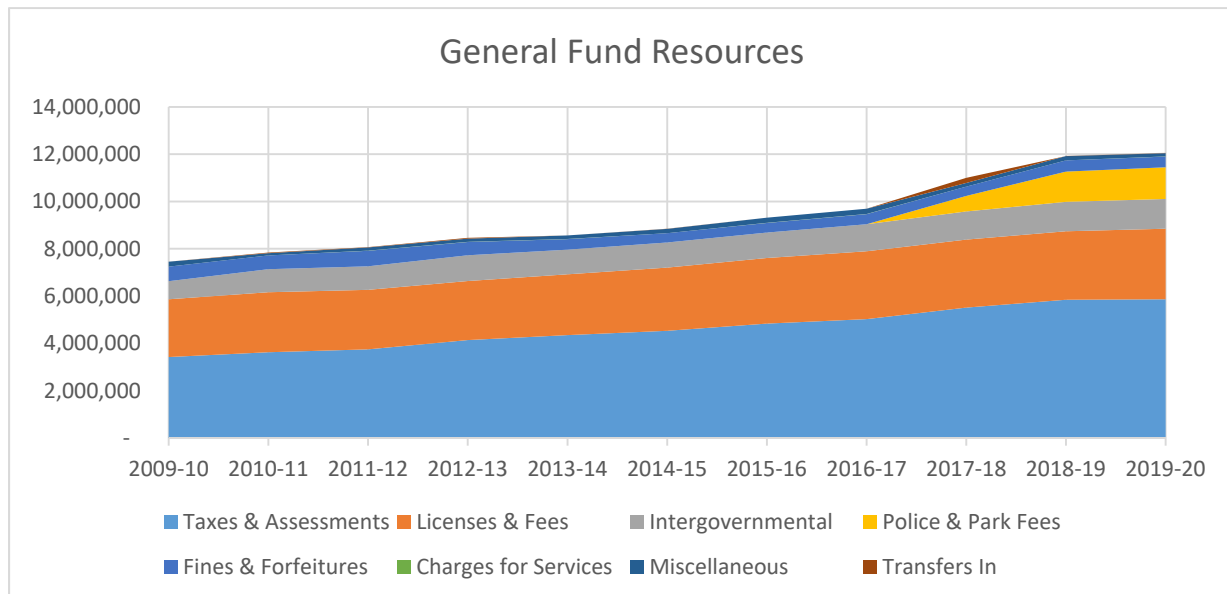
The General Fund provides for:

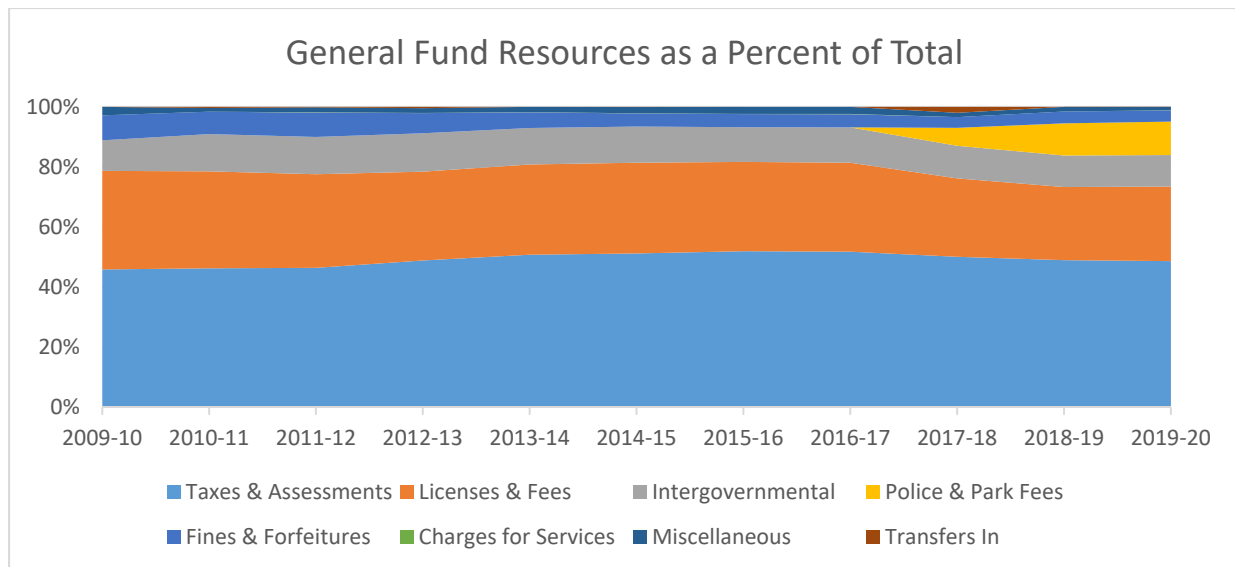
- Police Department,
- Municipal Court,
- Community Development
- Parks Operation, and
- General Government

Population			
July 1,	Total	Increase	% Increase
2010	36,220	70	0.2%
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%

General Fund Resources

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



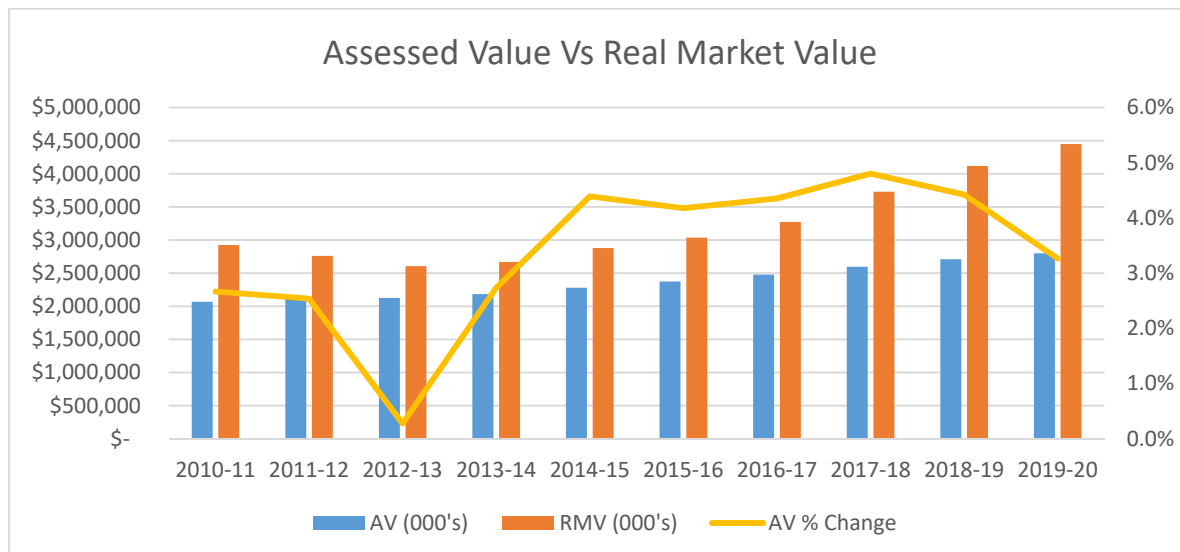


Property Taxes

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.



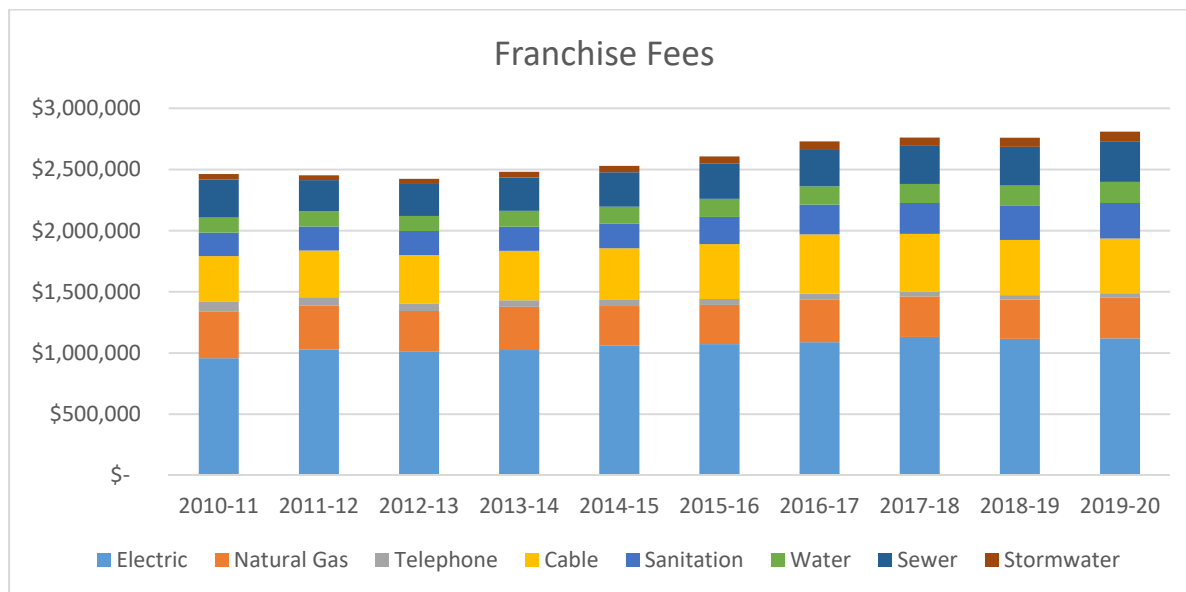
Going forward given the limited availability of buildable land for new construction within the City limits it is expected that the increase in assessed value will be closer to 3% reflecting only the annual growth factor. The difference between the 4% assumption and the 3% assumption is approximately \$50,000 - \$60,000 of lost property tax revenue on an annual basis.

In addition to the change in new construction assumption Marion County gave the City notice that four entities have appealed their property tax assessments and that the County will be withholding a potential refund credit in the event the

appeal is successful. Based on the City's tax rate the expected impact is a loss of approximately \$40,000 - \$50,000 in property tax revenue.

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.

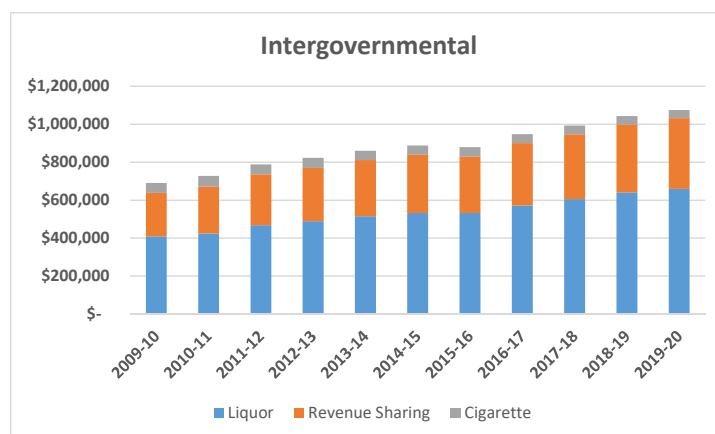


Franchise fees are impacted by population growth, rate increases, energy efficient appliances, weather and lower cost alternatives. Overall franchise fees are growing approximately 1% per year primarily as the result of rate increases associated with water, sewer, stormwater and sanitation services.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

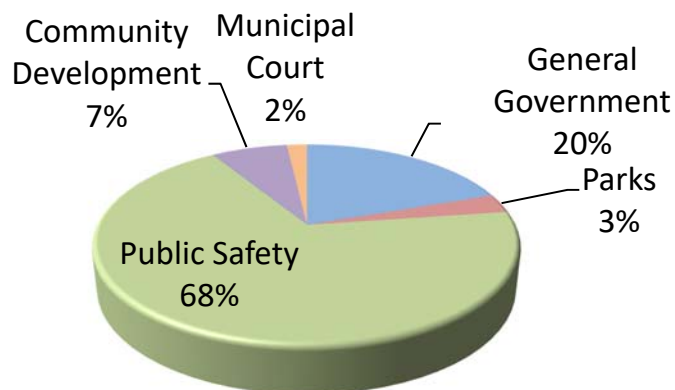
Intergovernmental revenues continue to increase in total with liquor taxes offsetting the decrease in cigarette taxes. To the extent that the City's population growth is lower than the rest of the state the City's proportion share of certain intergovernmental revenues will be less.



General Fund Expenditures

The General Fund provides for:

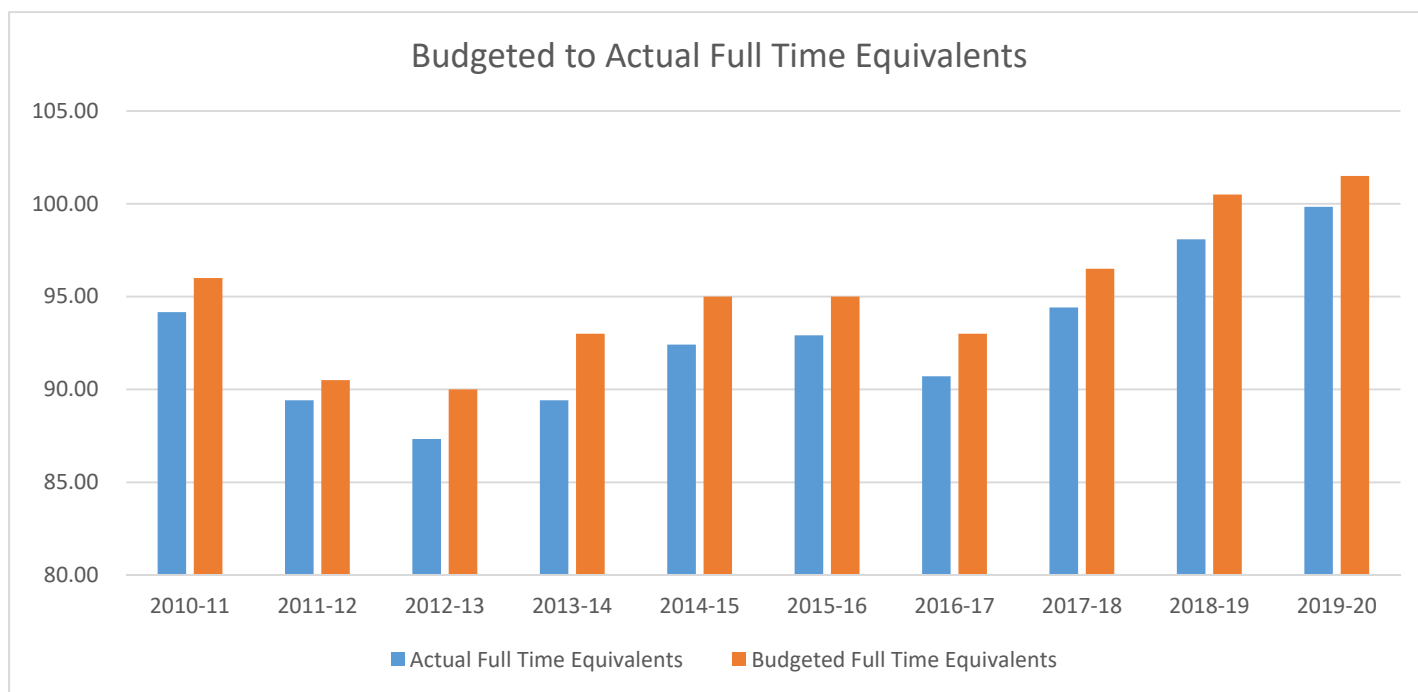
- Police Department,
- Municipal Court,
- Community Development,
- Parks Operation, and
- General Government



Personnel Services

Objective: Maintain full staffing as resources are available

City Wide Full Time Equivalents



City Wide Terminations/Retirements

Fiscal Year	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Terminations/Retirements	5	7	6	2	2	6	6	4	11	7
Accrued Time Payout	\$ 41,425	\$ 20,966	\$ 36,136	\$ 21,336	\$ 14,273	\$ 113,505	\$ 31,475	\$ 23,809	\$ 123,272	\$ 91,367

Positions Directly and Indirectly Supported by the General Fund

Department	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Police	46.33	45.00	44.42	45.00	45.17	44.42	43.46	45.33	47.67	47.58
Community Development	3.84	3.84	3.84	3.84	3.84	3.84	3.42	3.84	3.84	3.84
Code Enforcement	0.85	-	-	-	0.25	0.85	0.85	0.85	0.85	0.85
Parks	1.90	1.90	1.90	1.48	1.90	1.90	1.90	2.73	3.73	3.90
Municipal Court	2.00	1.58	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance	1.81	1.98	2.00	1.92	1.94	1.69	1.36	1.60	1.56	1.56
Information Technology	0.69	0.67	0.66	0.66	1.05	1.36	1.31	1.31	1.36	1.35
City Recorder	1.66	1.31	1.17	1.46	1.44	1.44	1.38	1.38	1.39	1.39
City Attorney	1.57	1.61	1.67	1.74	1.74	1.71	1.64	1.64	1.60	1.60
Human Resources	1.37	1.35	0.99	1.32	1.33	1.36	1.31	1.31	1.36	1.35
City Manager	1.56	0.94	0.81	0.76	0.77	0.77	0.74	0.74	0.74	0.74
Facilities	0.69	0.67	0.66	0.66	0.66	0.68	0.66	0.65	0.68	0.68
Public Works Administration	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Total	64.34	60.93	59.19	59.91	61.16	61.08	59.11	62.46	65.84	65.91

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.

During the 2016-17 non-represented salary survey 9 classifications were adjusted as compared to 28 classifications during the 2013-14 survey.

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

Fiscal Year	Cost of Living (non-represented)			
	CPI-W*	Unrep	KPA	Local 737
2010-11	0.0%	0.0%	2.0%	1.0%
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%

* changed from CPI-W Portland-Salem to

CPI-W West Class B/C as index ended December 2017.

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
2010-11	\$ 1,255,412	94.17	\$ 13,331	14.2%
2011-12	1,303,357	89.42	14,576	9.3%
2012-13	1,396,776	87.33	15,994	9.7%
2013-14	1,522,282	89.42	17,024	6.4%
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	2,382,400	99.50	23,944	6.4%

City of Keizer PERS Analysis

Pension Expense

		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Estimated 2019-20
	PERS Expense										
1	Employee Match Paid by Employer	\$ 350,163	\$ 335,131	\$ 334,199	\$ 347,040	\$ 373,164	\$ 406,660	\$ 396,210	\$ 412,285	\$ 446,963	\$ 499,689
2	Tier 1/2	221,961	312,939	316,147	320,062	336,046	464,154	429,374	544,473	537,382	635,689
3	OPSRP General	13,868	60,926	58,443	47,758	52,612	165,492	166,739	202,751	227,458	344,484
4	OPSRP Police & Fire	17,864	27,628	30,613	30,031	33,133	83,421	88,832	123,277	156,973	246,045
5	Total	\$ 603,856	\$ 736,623	\$ 739,402	\$ 744,892	\$ 794,955	\$ 1,119,727	\$ 1,081,155	\$ 1,282,787	\$ 1,368,776	\$ 1,725,907
6											
7	Increase (Decrease)	\$ 88,173	\$ 132,768	\$ 2,778	\$ 5,490	\$ 50,063	\$ 324,772	\$ (38,572)	\$ 201,632	\$ 85,989	\$ 357,131
8	% Increase (Decrease)	17.1%	22.0%	0.4%	0.7%	6.7%	40.9%	-3.4%	18.6%	6.7%	26.1%

Employees Covered, July 1

		2011	2012	2013	2014	2015	2016	2017	2018	2019	Estimated 2020
	Employees Covered										
9	Tier 1/2	38	37	36	37	37	35	34	32	27	25
10	OPSRP General	44	39	36	40	42	44	44	45	48	50
11	OPSRP Police & Fire	7	7	9	8	10	10	12	12	17	18
12	Total	89	83	81	85	89	89	90	89	92	93

	PERS RATES (Employer Only)	2009-11	2011-13	2013-15	2015-17	2017-19	2019-21	2021-23 Est
13	TIER1/2	10.69%	10.62%	10.69%	14.09%	17.72%	20.65%	23.48%
14	OPSRP - Gen	2.19%	2.86%	2.19%	6.19%	7.30%	9.49%	14.11%
15	OPSRP - P&F	4.92%	5.57%	4.92%	10.30%	12.07%	14.12%	18.48%

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

PROJECTED			FORECASTED									
	2019-20	% of Rev	2020-21	% of Rev	2021-22	% of Rev	2022-23	% of Rev	2023-24	% of Rev	2024-25	% of Rev
1 REVENUES:												
2 Taxes & Assessments	5,873,000	49%	6,080,700	50%	6,253,200	49%	6,430,900	49%	6,613,900	48%	6,802,400	47%
3 Licenses & Fees	3,112,900	26%	2,934,300	24%	2,952,200	23%	2,970,700	23%	2,989,900	22%	3,009,900	21%
4 Intergovernmental	1,631,300	14%	1,695,000	14%	1,739,600	14%	1,786,000	14%	1,833,700	13%	1,883,000	13%
5 Fines & Forfeitures	454,000	4%	483,000	4%	486,000	4%	489,000	4%	492,000	4%	496,000	3%
6 Other	140,100	1%	133,000	1%	133,000	1%	133,000	1%	133,000	1%	133,000	1%
7 TOTAL NET REVENUES	\$ 11,211,300	94%	\$ 11,326,000	93%	\$ 11,564,000	90%	\$ 11,809,600	90%	\$ 12,062,500	87%	\$ 12,324,300	86%
8 TRANSFERS IN												
9 Police Services Fee	671,100	6%	806,000	7%	1,256,000	10%	1,264,000	10%	1,741,000	13%	2,028,400	14%
10 TOTAL REVENUES	\$ 11,882,400	100%	\$ 12,132,000	100%	\$ 12,820,000	100%	\$ 13,073,600	100%	\$ 13,803,500	100%	\$ 14,352,700	100%
11												
12 EXPENDITURES:		% of Net Rev		% of Net Rev		% of Net Rev		% of Net Rev		% of Net Rev		% of Net Rev
13 Administration	\$ 2,305,900	21%	\$ 2,376,400	21%	\$ 2,481,500	21%	\$ 2,337,500	20%	\$ 2,433,300	20%	\$ 2,503,100	20%
14 Community Development	816,000	7%	719,800	6%	695,900	6%	720,900	6%	763,200	6%	790,900	6%
15 Municipal Court	218,000	2%	221,400	2%	238,600	2%	246,700	2%	250,800	2%	256,300	2%
16 Police	8,005,100	71%	8,402,400	74%	8,954,000	77%	9,323,900	79%	9,901,400	82%	10,316,900	84%
17 TOTAL EXPENDITURES	\$ 11,345,000	101%	\$ 11,720,000	103%	\$ 12,370,000	107%	\$ 12,629,000	107%	\$ 13,348,700	111%	\$ 13,867,200	113%
18 TRANSFERS OUT												
19 Park Operations	360,800	3.2%	371,600	3.3%	382,700	3.3%	394,200	3.3%	406,000	3.4%	418,200	3.4%
20 Interfund Loan Repayment	100,000	0.9%	15,700	0.1%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
21 TOTAL REQUIREMENTS	\$ 11,805,800		\$ 12,107,300		\$ 12,752,700		\$ 13,023,200		\$ 13,754,700		\$ 14,285,400	
22												
23 REVENUES IN EXCESS OF EXPENDITURES	76,600		24,700		67,300		50,400		48,800		67,300	
24												
25 BEGINNING FUND BALANCE	2,470,100		2,546,700		2,571,400		2,638,700		2,689,100		2,737,900	
26												
27 ENDING FUND BALANCE	\$ 2,546,700		\$ 2,571,400		\$ 2,638,700		\$ 2,689,100		\$ 2,737,900		\$ 2,805,200	

City of Keizer
Police Services Fee Update
Fiscal Year 2020-21

	PROJECTED	FORECASTED				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
RESOURCES:						
Police Service Fees *	671,100	906,000	1,256,000	1,464,000	1,791,000	2,028,400
General Fund Support	7,088,300	7,230,000	7,450,100	7,608,000	7,854,500	8,028,500
Other Revenues	245,700	244,100	247,900	251,900	255,900	260,000
TOTAL RESOURCES	\$ 8,005,100	\$ 8,380,100	\$ 8,954,000	\$ 9,323,900	\$ 9,901,400	\$ 10,316,900
REQUIREMENTS:						
Expenditures:						
Personnel Services	6,815,000	7,227,100	7,692,000	8,032,800	8,564,400	8,946,200
Materials & Services	960,400	1,031,300	1,048,000	1,077,100	1,123,000	1,156,700
Capital Outlay	229,700	144,000	214,000	214,000	214,000	214,000
Total Expenditures	8,005,100	8,402,400	8,954,000	9,323,900	9,901,400	10,316,900
Fund Balance:						
Unrestricted Fund Balance	-	(22,300)	-	-	-	-
TOTAL REQUIREMENTS	\$ 8,005,100	\$ 8,380,100	\$ 8,954,000	\$ 9,323,900	\$ 9,901,400	\$ 10,316,900

* 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.

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
2019-20	\$ 680,000	\$ -	\$ 4.00	\$ -	\$ 48.00
2020-21	906,000	226,000	5.33	1.33	63.95
2021-22	1,256,000	350,000	7.39	2.06	88.66
2022-23	1,464,000	208,000	8.61	1.22	103.34
2023-24	1,791,000	327,000	10.54	1.92	126.42
2024-25	2,028,400	237,400	11.93	1.40	143.18

City of Keizer Items for Future Budget Consideration

	<u>Annual Cost</u>	
Staffing		
High Priority		
Code Enforcement Staffing	\$100,000	
Community Services Officer	100,000	
Medium Priority		
Legal Department Staffing	150,000	
Human Resources Staffing	100,000	
Low Priority		
Economic development Manager	150,000	
Emergency Management Manager	100,000	
Public Information/Community and Cultural Outreach Position	150,000	
Other		
	<u>Initial Cost</u>	<u>Ongoing Cost</u>
High Priority		
HRIS Software	15,000	\$5,000
Live Scan - Finger Print System	25,000	4,000
PowerDMS Software	6,000	5,800
Pergola	100,000	-
Fullcourt Municipal Court Software	25,000	7,000
Medium Priority		
Codification Software	20,000	3,000
Recruitment Software if not included in HRIS	10,000	3,000
Springbrook Financial Software Upgrade	47,000	34,000
Automated Timesheet Software	15,500	4,000
Conversational Spanish Class	15,000	-
Implicit/Explicit Bias and Diversity Training	N/A	-
Low Priority		
Plotter	10,000	-
Scheduling Software	10,300	4,000
Skate Park Security Camera	10,000	1,000
Total	<u>\$1,158,800</u>	<u>\$70,800</u>

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 master plan is expected to be reviewed and updated during fiscal year 2020-21.

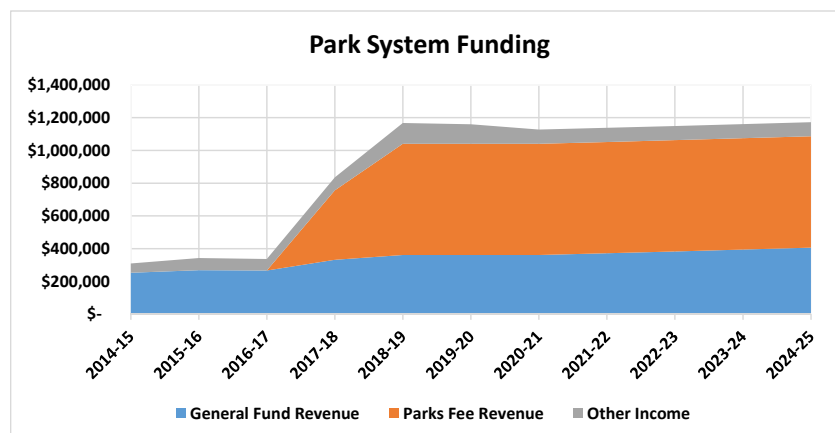
The Park System consists of:

- 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 is anticipating the following future capital improvements:

FY 2019/20

- Skate Park Update
- Willamette Manor Sport Court Replacement
- Northview Swing Set Replacement
- Replace 2000 F-250
- Tree Work System Wide

FY 2020/21

- Northview Stairs
- Big Toy Picnic Shelters (2)
- Demo Charge House and Gravel Pad for Food Trucks
- Power and Water for Food Cart 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

FY2021/22

- Pathway Lighting at Bair Park
- Create Equipment Access to Lower Portion of Wallace House
- Replace Claggett Play Structure
- Paint Gazebo at Chalmers Jones
- Tree Work System Wide
- Replace Kubota Tractor

FY 2022/23

- 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

FY 2023/24

- 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 2020-21

	PROJECTED	FORECASTED				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1 RESOURCES:						
2 Beginning Balance:	\$ 277,100	\$ 221,100	\$ 224,700	\$ 205,800	\$ 199,200	\$ 171,500
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	119,100	86,200	87,100	88,000	88,900	89,800
6 TOTAL RESOURCES	\$ 1,437,000	\$ 1,358,900	\$ 1,374,500	\$ 1,368,000	\$ 1,374,100	\$ 1,359,500
7						
8 REQUIREMENTS:						
9 Expenditures:						
10 Personnel Services	358,600	383,400	409,600	426,200	451,200	469,600
11 Materials & Services	267,800	275,800	284,100	292,600	301,400	310,400
12 Capital Outlay	589,500	475,000	475,000	450,000	450,000	450,000
14 Total Expenditures	1,215,900	1,134,200	1,168,700	1,168,800	1,202,600	1,230,000
15 Fund Balance:						
16 Unrestricted Fund Balance	221,100	224,700	205,800	199,200	171,500	129,500
17 TOTAL REQUIREMENTS	\$ 1,437,000	\$ 1,358,900	\$ 1,374,500	\$ 1,368,000	\$ 1,374,100	\$ 1,359,500
Day's Cash Supply at End of Year	119	121	110	107	92	70

* 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 2024-25.



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.