

City of Keizer

Marion County, Oregon

Committee Approved

Budget FY 2023-24





FISCAL YEAR 2023-2024

BUDGET COMMITTEE MEMBERS

Council Members:

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

Public Members:

Gerard Graveline
Susan London
Melissa Martin
Marlene Parsons
Francisco Saldivar
Hersh Sangster
Jonathan Thompson

STAFF

Adam Brown, City Manager
Shannon Johnson, City Attorney

Executive Leadership Team

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

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

Quotes on Democracy

Democracy cannot succeed unless those who express their choice are prepared to choose wisely. The real safeguard of democracy, therefore, is education.

Franklin D. Roosevelt

Deliberation and debate is the way you stir the soul of our democracy.

Jesse Jackson

The single-most powerful word in our democracy is the word 'we'. We, the people. We shall overcome. Yes we can.

Barack Obama

In a republican nation, whose citizens are to be led by reason and persuasion and not by force, the art of reasoning becomes of first importance.

Thomas Jefferson

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Keizer
Oregon**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

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Budget Message





City Manager's Budget Message City of Keizer Fiscal Year 2023-24

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 2023-2024. The budget has been reviewed by the executive leadership team together in its entirety. Overall the City of Keizer is in a stable financial position. The budget was created to address the council's short and long-term goals. The Fiscal Year 2023-24 budget is approximately \$64.3 million, an increase of approximately \$800 thousand over the prior year and includes \$20.1 million in capital spending and \$1.77 million in debt service payments. The general fund budget for 2023-2024 is \$16,486,700, an increase of 2%. This budget keeps an unrestricted and unreserved general fund balance of just under \$2 million which is 12.1% of the general fund operating budget.

Budget Theme and Strategic Focus

As I have thought about the theme for this budget in the context of funding our short and long-term goals, technology has emerged as a major theme. The Council's short and long-term goals include a camera system to enhance public safety, codification of our city ordinances, implementation of an agenda management system, a human resources information system (HRIS), a social media policy, and an overhaul of our website. We are implementing information technology systems of a 21st century organization.

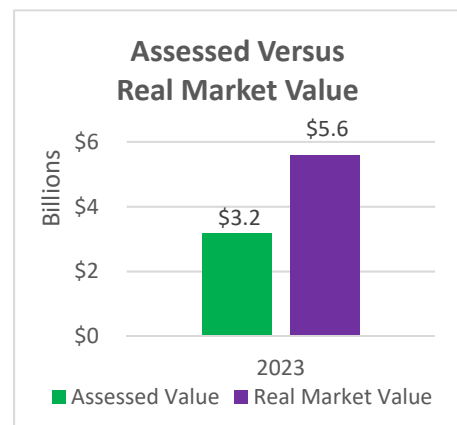
The Fiscal Year 2023-24 budget has been prepared with the following priorities:

1. Continued economic and operational recovery from the impacts of the COVID-19 pandemic,
2. Maintaining existing services,
3. Continued capital investment into all of the City's services,
4. Continuing the planned spending of the \$8.8 million American Rescue Plan Act grant funds, and
5. The City Council's long and short-term goals.

Revenue Drivers

We expect total revenues to increase by 4.4%. As you know we are constrained in our property tax revenue growth by State Law. Notwithstanding, we expect property tax revenues to grow by 3% which is the lower of 3% or inflation from the Consumer Price Index. Real market value is 83% of Assessed Value which is a loss of over \$5 million of revenue because of state capitation policies.

Franchise fees which are 9% of our total revenues are not increasing at a significant rate. Over the last five years they have increased approximately 9% with the main drivers being electricity and other utility rate increases.



Staff is not asking for an increase in the park fee this year. The revenue is still adequately providing for the services and capital investment in our parks. This budget requests an increase in the police fee of \$0.90 to support the five positions funded by it.

Water rates are projected to increase by 4% and sewer rates are expected to increase by 6% to keep up with operational and capital needs.

Expense Drivers

The Fiscal Year 2023-24 budget provides for 103 full-time employees as compared to 102 full-time employees during Fiscal year 2022-23. The increase in staffing is the result of adding one additional parks employee to maintain the facilities we have.

After several years of improving the capital investments at our parks, we are requesting to shift some funds from capital to operation. All parks have been modernized to some extent and now additional resources are needed to maintain what is there. This budget requests one additional full-time equivalent parks employee while still moving forward with capital investment.

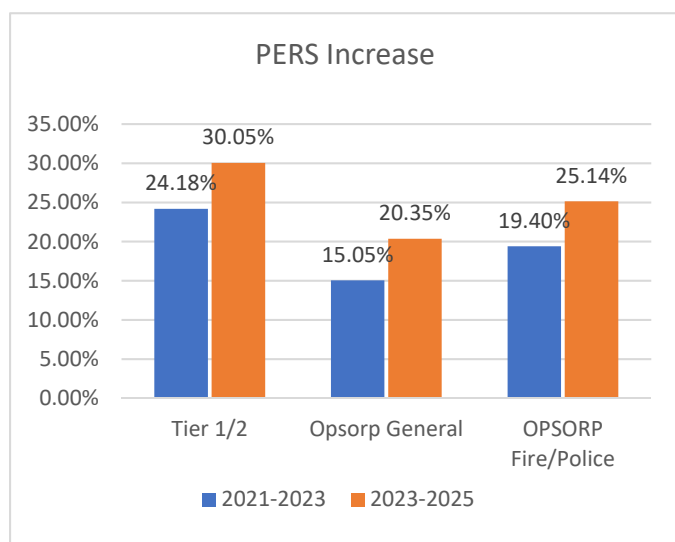
An exciting addition to our recreational spaces this year will be pickleball courts at Keizer Rapids Park. We believe these four new pickleball courts will be very popular. From a study conducted in 2022 by the Association of Pickleball Professionals the sport has 36.5 million players.

Compensation is a challenge given recent inflation. Our labor contracts are being bargained with comparable contracts that have already negotiated the inflationary increases from the last two years. The city will finish negotiating one contract this year and will be negotiating the other in the next. This budget includes a 3% cost of living adjustment for non-represented employees and 3.5% cost of living adjustment for employees represented by LIUNA Local 737, which are both below the Consumer Price Western Wage Index. The City is currently in negotiations with the Keizer Police Association as the applicable labor agreement expires June 30, 2023 therefore actual wage increases for Fiscal Year 2023-24 are not known. From an internal equity perspective, we may need to consider the outcome of the collective bargaining contracts, once settled, on non-represented employees.

Healthcare also represents a significant driver in the budget. This year's increase in health care costs are approximately 5%. Once again healthcare costs are exceeding general inflation and the rate of revenue growth.

American Rescue Plan Act (ARPA) will continue to make a bulge in our budget as it is spent down. Some was spent this past year, but most will carryover to the next fiscal year.

Lastly, PERS is a huge driver for our budget that represents the best possible opportunity for creating service capacity if reduced. Our unfunded actuarially accrued liability (UAAL) is \$18 million. We currently pay approximately \$1.3 million per year to Oregon PERS. Only \$283k is the normal cost, which is what we would pay if our UAAL was paid down. While not funded in this budget, if paid down, the city could have more than \$1 million to provide and maintain much needed services. Staff recommends that the city take advantage of land purchase revenue or other unforeseen incomes to create a PERS side account and pay down our UAAL.



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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'AJ Brown', is positioned above the printed name.

Adam J. Brown
City Manager



City Overview

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Demographics

CITY OF KEIZER

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

DEMOGRAPHICS & STATISTICS

| | | | |
|---------------------------|-----------------|--------------------------------|---------------|
| Incorporation | 1982 | City Debt | |
| Government | Council/Manager | Moody's Bond Rating | Aa3 |
| Population (July 1, 2022) | 39,561 | General obligation debt | None |
| Neighborhood Associations | 5 | General obligation debt limit* | \$169,541,109 |
| Area in square miles | 7.36 | Revenue bonds debt | \$1,291,000 |
| Keizer School Enrollment | 6,800 | Full faith and credit debt | \$8,695,000 |
| | | Line of Credit outstanding | None |

Public Safety

| | |
|--------------------------|----|
| Number of sworn officers | 42 |
| Number of holding cells | 2 |

*3% of real market value in Keizer

ECONOMIC INDICATORS

Largest Private Enterprise Tax Payers Assessed Value:

| | | | |
|---------------------------------|----|-------------------------------|---------------|
| Culture & Recreation | | Donahue Schriber Realty Group | \$71,471,930 |
| Heritage center | 1 | MWIC Keizer LLC | 15,895,040 |
| Community center | 1 | MWSH Keizer LLC | 14,925,200 |
| Neighborhood parks | 15 | Lowe's HIW Inc | 13,426,510 |
| Community parks | 2 | Target Corporation | 13,262,540 |
| Regional park | 1 | CCP Keizer 1526 LLC | 13,178,450 |
| Dog park | 1 | Emerald Pointe LLC | 13,057,910 |
| Amphitheater | 1 | Per capita personal income | 47,638 |
| Splash fountain | 1 | Total personal income | \$1.8 billion |
| Public golf course | 1 | Average annual unemployment | 5.0% |
| Independent league ball club | 1 | Real market value of property | \$5.7 billion |
| | | Assessed value of property | \$3.1 billion |

Budget Process

BUDGETING IN THE STATE OF OREGON

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

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

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

BUDGETING IN THE CITY OF KEIZER

Budget Adoption

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

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

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

Budget Amendments

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

Budget Process

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

BUDGET TIMELINE AND INTERNAL PROCESS

October through January

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

January

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

February

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

March

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

April

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

Budget Process

May

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

June

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

July

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

BUDGET COMMITTEE

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

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

The powers and duties of the Budget Committee are:

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

Budget Process

The Budget Committee is comprised of:

City Council Member

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

Citizen Members

Gerard Graveline
Susan London
Melissa Martin
Marlene Parsons
Francisco Saldivar
Hersch Sangster
Jonathan Thompson

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

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

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

BUDGETING BY FUND

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

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

Budget Process

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

The City's funds are budgeted by either:

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

BASIS OF ACCOUNTING

Budget Basis

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

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

Audit Basis

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

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

Budget Calendar

Friday, **April 21** &
Friday, **April 28**

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 8th on the proposed budget and state revenue sharing.

Friday, **April 28**

Budget documents to be distributed to Budget Committee

Monday, **May 8**
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 9**
6:00 p.m.

City Budget Committee Meeting

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

Friday, **May 26**

Financial Summaries and notice of budget hearings for publication

Monday **June 5**
7:00 p.m.

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

Monday **June 19**
7:00 p.m.

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

Financial Policies

STATEMENT OF FINANCIAL POLICIES

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

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

The City's financial policies accomplish the following:

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

GENERAL

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

OPERATING BUDGET

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

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

Financial Policies

LONG-RANGE PLANNING

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

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

CAPITAL IMPROVEMENT PLANS (CIPS)

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

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

REVENUES

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

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

Financial Policies

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

EXPENDITURES

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

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

CONTINGENCIES, UNANTICIPATED EXPENSES, RESERVES, AND FUND BALANCE

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

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

Financial Policies

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

Financial Policies

CAPITAL ASSET MANAGEMENT

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

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

INVESTMENTS

Invest the City's operating cash to ensure its legality, safety, necessary liquidity, prudent risk, and to optimize yield.

Legality is first priority, followed by preservation of principal, with rate-of-return last.

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

DEBT POLICIES

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

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

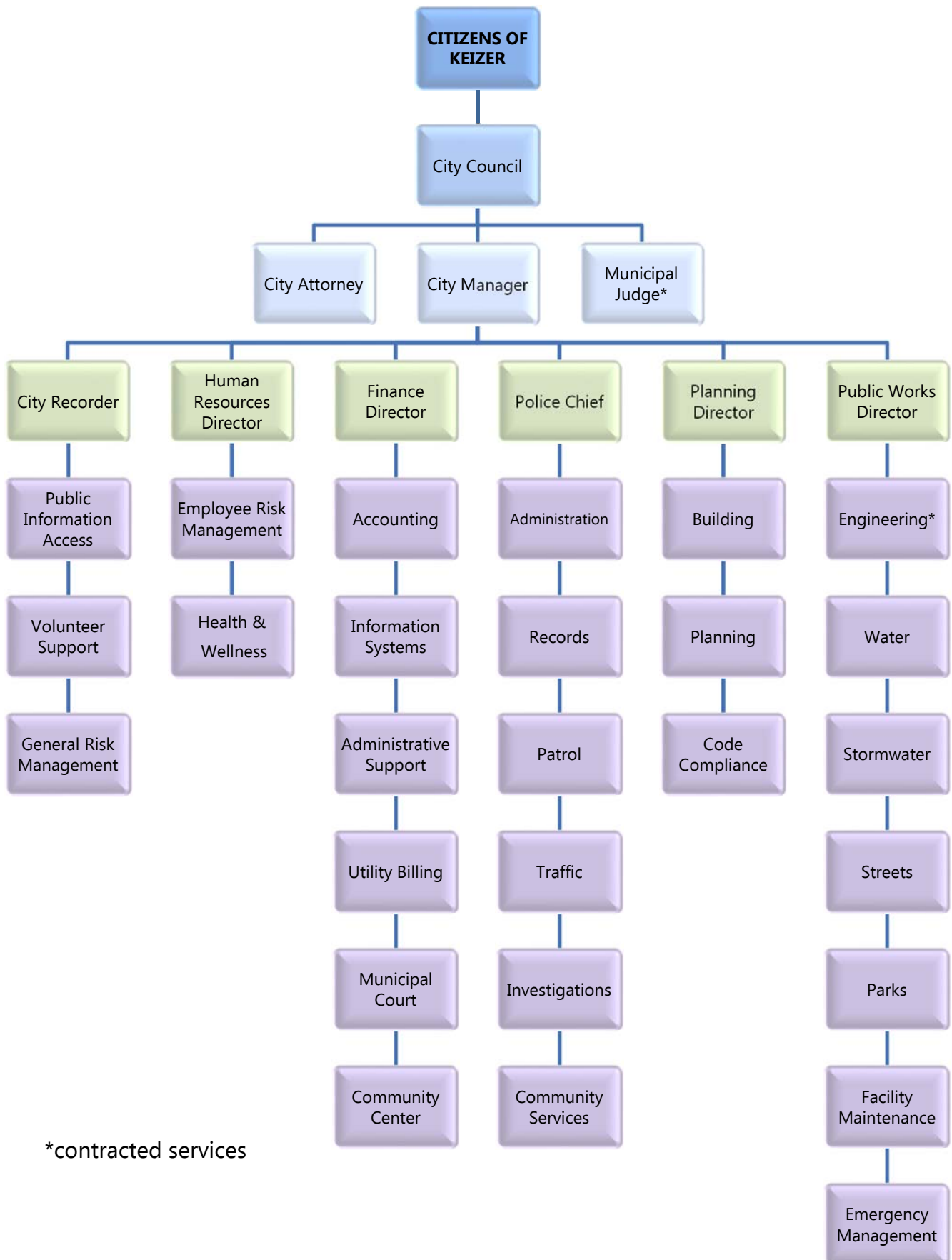
Financial Policies

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

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

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

Organizational Chart



*contracted services

Fund - Department Matrix

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

X indicates primary responsibility for budget and services provided

M Major Fund

N Non-major Fund

City Council Goals

Introduction

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

Council Goals Established for 2023 through 2025

SHORT TERM GOALS

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

LONG TERM GOALS

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

WORK PLAN

City Council has identified the work plan below:

- Complete Strategic Planning Process
- Community Diversity Engagement
- Volunteer Committee Training (Onboarding and Top 25)
- Housing Disparity and Barriers to Home Ownership in Keizer
- 40th Birthday Party
- Hire City Attorney



Financial Trends

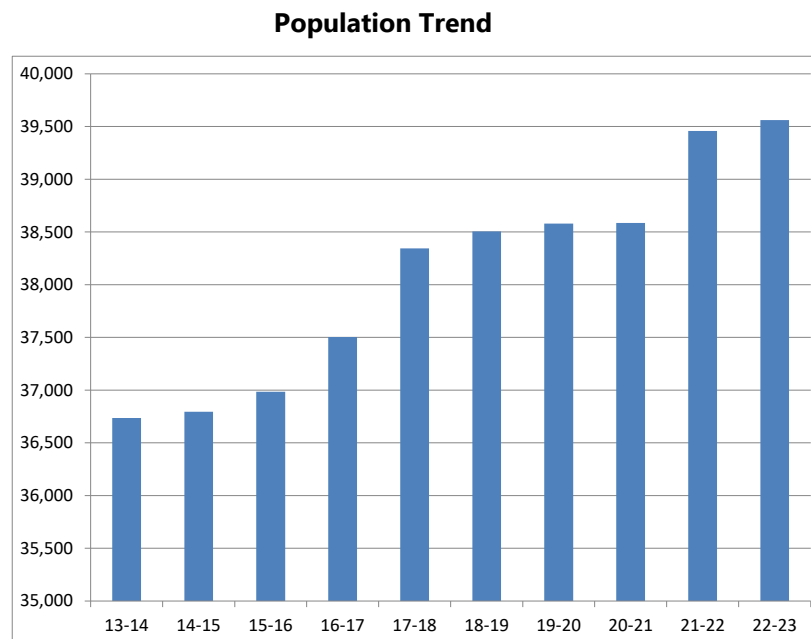
| | |
|---|--|
| General & Economic Information..... | |
| Revenue Trends & Assumptions..... | |
| Resources & Requirements | |
| Budgets..... | |
| Debt..... | |
| Property Taxes and Comparative Tax Rate | |

General & Economic Information

Keizer is located in northwestern Oregon in Marion County, along the 45th parallel. As of July 1, 2022, its population was 39,561. 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 0.75% growth rate per year. Keizer anticipates an increase in growth over the next several years at between 0.5% and 1.0% annually compared with the State of Oregon, which is increasing in population at 0.84% annually.



AVERAGE ANNUAL CPI-U

The Bureau of Labor Statistics for the U.S. Department of Labor tracks the Consumer Price Index (CPI-U) for most U.S. cities. The CPI-U is a leading economic indicator that measures inflation, which is central to assessing the cost of living and whether living standards are rising or falling. The table below shows the annual percentage change in this measure for the past 10 years. Nationally, over the last 12 months, the all items index increased 8.7 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 |
|------|----------------|
| 2013 | 101.0% |
| 2014 | 101.3% |
| 2015 | 100.1% |
| 2016 | 100.9% |
| 2017 | 102.4% |
| 2018 | 103.0% |
| 2019 | 102.4% |
| 2020 | 101.7% |
| 2021 | 105.5% |
| 2022 | 108.7% |

General & Economic Information

| Population Staffing Per Capita | City Population vs. Number of City Employees by Fiscal Year | | | | | | | | | |
|--------------------------------------|---|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 13-14 | 14-15 | 15-16 | 16-17 | 17-18 | 18-19 | 19-20 | 20-21 | 21-22 | 22-23 |
| | 36,735 | 36,795 | 36,985 | 37,505 | 38,345 | 38,505 | 38,580 | 38,585 | 39,458 | 39,561 |
| | 92 | 95 | 95 | 94 | 100.5 | 100.5 | 101.5 | 103 | 102 | 102 |
| | 2.5 | 2.6 | 2.6 | 2.5 | 2.6 | 2.6 | 2.6 | 2.7 | 2.6 | 2.6 |

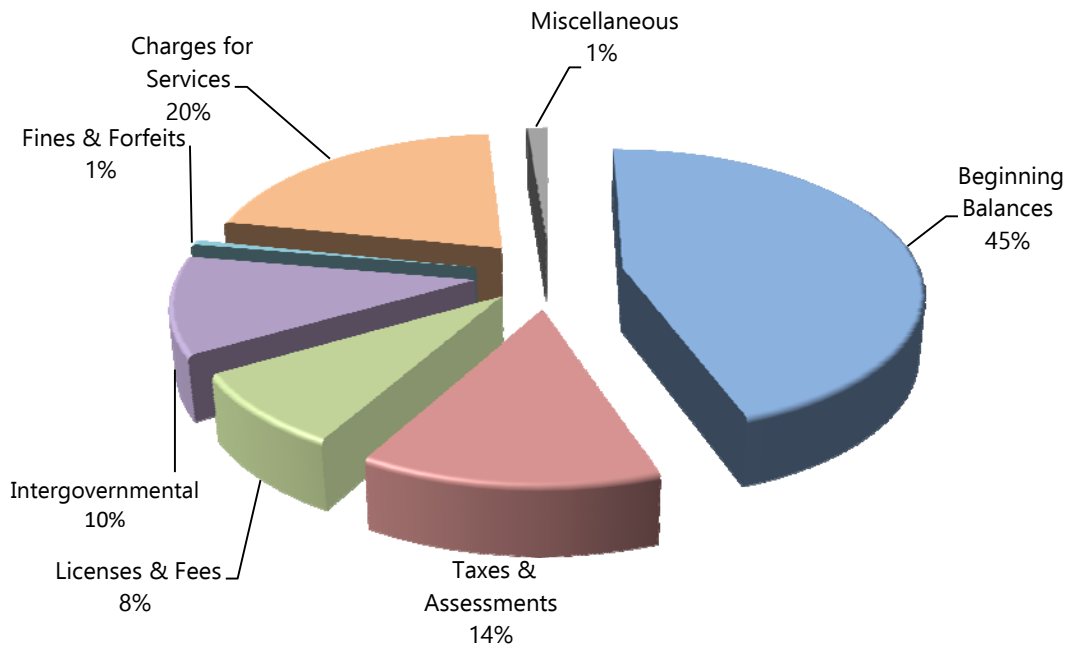
This chart compares the City of Keizer's population to the City's number of budgeted full-time employees over the past ten years. For the 2023-24 fiscal year, the City budgeted 102.0 full-time equivalents (FTE). Expressed in per capita terms, the FTE count is 2.6 employees per thousand of population.

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 2023-24 budget are summarized below:

TAXES AND ASSESSMENTS

Property Taxes

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

The budget projects the tax base levy by estimating the new assessed value and applying it to the City's applicable tax rate. The estimation of the assessed value starts with the previous year's assessed value and adds three factors: a growth factor (maximum allowed by law is 3%), an allowance for new construction, and an allowance for annexed property. The City's permanent tax rate is \$2.0838 per \$1,000 assessed value. Assessed value is projected to be \$3.2 billion for fiscal year 2023-24 compared to real market value which is approximately \$5.6 billion; over 83% above assessed value.

Revenue Trends & Assumptions

At \$6.3 million, property tax revenues continue to be a major source of revenue for the City, comprising 18% of total revenues. Despite the economic downturn and slow recovery during the past ten-year period, property taxes increased 41% or \$1.8 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 2022-23 increasing to 83%. The higher the percentage the more likely the City will receive the full 3% growth in future years.

For fiscal year 2023-24, Marion County projects approximately 3.0% increase in current property tax revenues. The increase is primarily attributable to the 3% increase in taxable assessed value. There may be a slight impact from new construction which could favorably impact future property tax collections.

Assessments

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

The Keizer Station Local Improvement Fund has been established to account for the improvements to the Keizer Station Development Project. Money expended in this fund was financed with a line-of-credit and an interfund loan during the construction phase of the project. Now that the project is complete, the City has arranged for long-term financing to pay off the line-of-credit and interfund loan. The cost of the improvements has been assessed to the property owners who directly benefit from the project. The assessments received will be used to pay off the long-term debt scheduled for maturity on June 1, 2031. These assessments make up 3% 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 2023-24, 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 \$3.1 million for fiscal year 2023-24 and represents 9% 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 9% primarily due to rate increases for water, sewer, stormwater and sanitation services. Electricity fee revenues make up over 40% of total franchise fees and have increased 8% during this time.

Assumptions for fiscal year 2023-24 include:

- Electricity and Gas franchises expect revenues to increase primarily as the result rate increases.
- Telephone franchise revenues continue to decline as more users switch from landlines to cellular phones which are not subject to franchise tax. Fiscal year 2023-24 revenue projections are based

Revenue Trends & Assumptions

on a 6% reduction over fiscal year 2022-23 projected revenues, consistent with the current downward trend.

- The area's cable television provider has consistently declined over the last several years as users are turning to alternative streaming services. However, during fiscal year 2022-23 revenues increased slightly as the result of the stay at home recommendations due to the COVID-19 pandemic. Revenues for Fiscal Year 2023-24 are expected to return to the pre-pandemic levels.
- City Utility assessments and fees are expected to increase 3% for water and 4% for sewer services.

Park Fees

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

Police Fee

In November 2017 the City started collecting Police Fees to provide resources to hire and equip five additional police officers. The fee covers employee costs such as wages, health insurance, retirement and taxes in addition to uniforms, service equipment and vehicles. Due to ongoing increases in wages, health insurance and retirement the fee is expected to increase from \$6.00 per month to \$6.90 per month in Fiscal Year 2023-24. The fee is expected to provide \$1,058,000 in revenue during Fiscal year 2023-24.

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 2023-24 using assumptions from Marion County and the City's Planning Department. By Council action, these SDCs are indexed annually taking an average of the Northwest construction cost index (CCI) and the change in land values in the Keizer area.

Building and Permit Fees

This revenue category includes, building permits and fees, and planning development review fees. All licenses and fees are authorized by council resolution or ordinance and located on the City's website. Revenue estimates are based on expected growth of 1% in fiscal year 2023-24 using assumptions from Marion County and the City's Planning Department. These fees make up less than 1% of the City's total revenues.

INTERGOVERNMENTAL REVENUES

Intergovernmental revenues include federal, state, and local grant revenues and state-shared revenues received from the State of Oregon. All the grant revenues directly support specific programs that are reviewed annually and adjusted to incorporate any changes in funding levels. The State of Oregon collects gas, cigarette, and liquor taxes and shares these taxes with its political subdivision based upon a per capita distribution. The City's share is budgeted at \$6.8 million or 20% of the City's total revenue. State shared revenue estimates are based on five-year trend analysis and adjusted using information provided by the State of Oregon through the League of Oregon Cities (League).

Revenue Trends & Assumptions

FINES AND FORFEITS

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

CHARGES FOR SERVICES

Utility Revenues

The City operates a water and stormwater utility and does the billing for the sewer utility (which is operated by the City of Salem). Water utility rates are expected to increase 4% while stormwater rates are expected to remain consistent with fiscal year 2022-23. Sewer rates are expected to increase approximately 6.0%. These revenues make up 37% of the City's operating revenues. Revenue estimates are based on approved rate structures for each utility and adjusted for changes in consumption in consultation with the Public Works Department.

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

Sewer charges are set using average water consumption per customer account. Revenue trends are similar to water sales given annual modest sewer rate increases are similar to water rates. Sewer revenues are expected to increase 6.0% in fiscal year 2023-24 over the previous year.

Stormwater charges are based on equivalent service unit (ESU) which is set at one ESU per single family dwelling and impervious surface measurements for multifamily and commercial accounts. Revenue increases are driven by rate increases and new construction which adds impervious surface to the system. The City does not expect to increase the stormwater rate during Fiscal Year 2023-24.

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 13% over projected fiscal year 2022-23 amounts.

MISCELLANEOUS

For fiscal year 2023-24, miscellaneous revenue is projected to be 2% 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 3.75% on its investments. For this coming fiscal year, the rate of return on

Revenue Trends & Assumptions

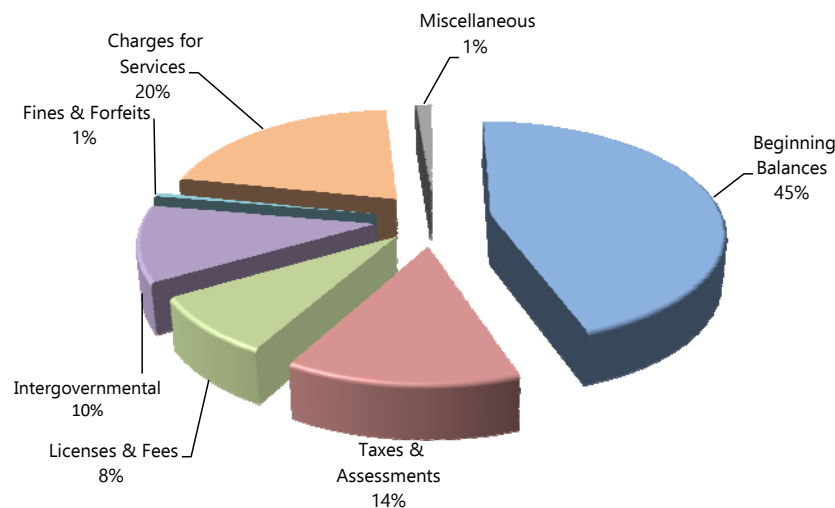
the City's investments is projected to remain consistent with the previous year. Investment income is budgeted in each fund based upon its estimated share of pooled cash at the projected interest rate for the upcoming year.

TRANSFERS

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

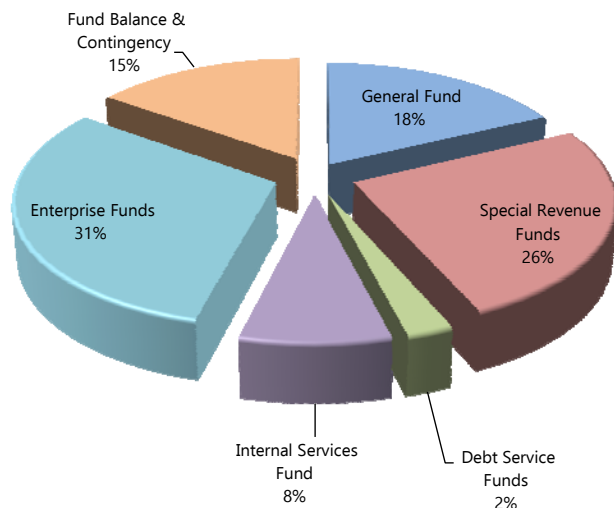
Financial Trends – Resources & Requirements

RESOURCES BY SOURCE – FY 2023-24



For fiscal year 2023-24, total resources come to \$64 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.

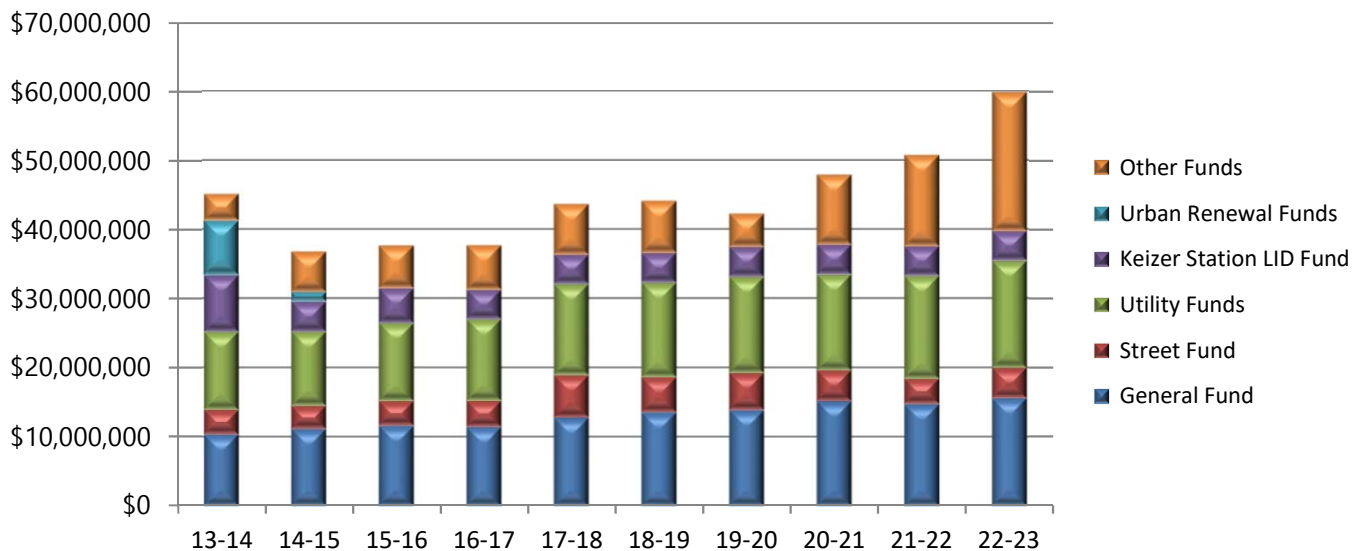
REQUIREMENTS BY USE – FY 2023-24



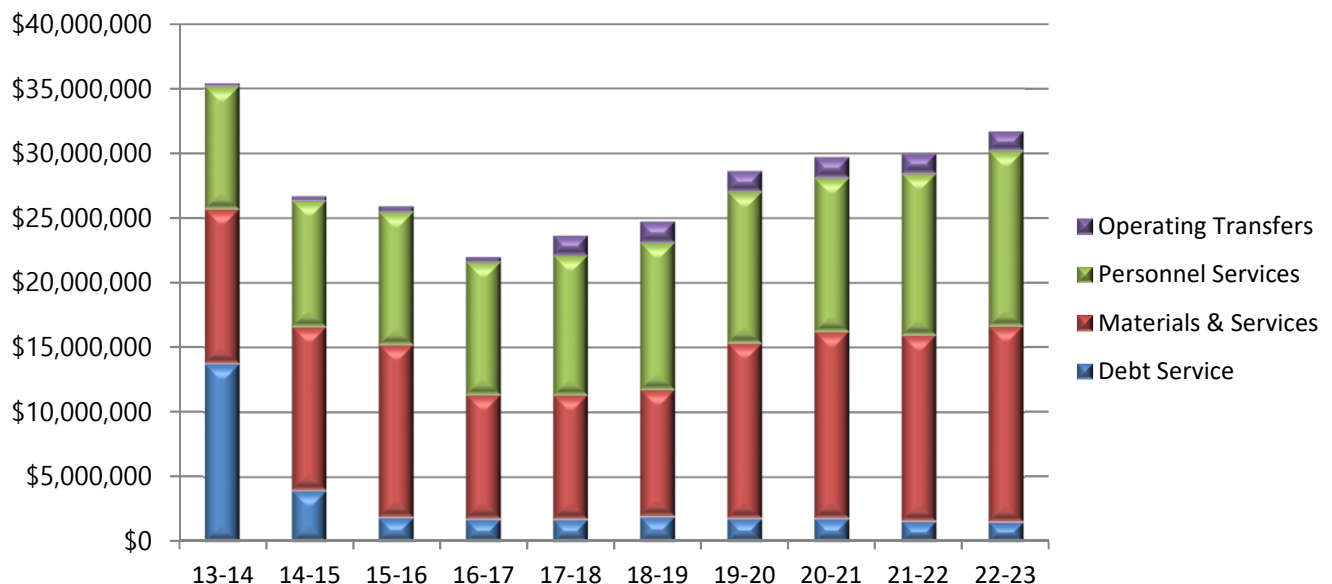
Requirements are balanced to fiscal year 2023-24 resources at \$64 million. As the pie chart above shows, 15% of this fiscal year’s requirements are budgeted as contingency and ending fund balances. The remaining budgeted requirements are allocated between the General Fund, Special Revenue Funds, Capital Projects, Debt Service and Utility Funds.

Financial Trends - Budgets

Total Budgeted Resources by Fund Categories



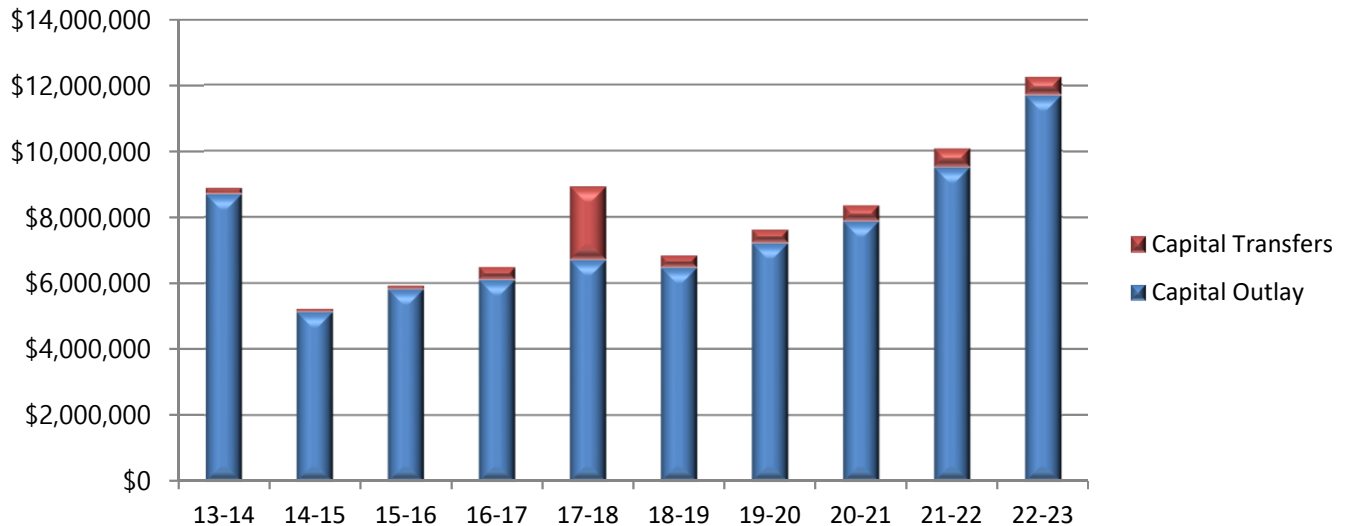
This graph depicts the total resources budgeted in each fund category for the past ten fiscal years. The graph indicates the combined General Fund, which includes General Services, Planning, Municipal Court and Police Services. The Utility funds include Water, Sewer and Stormwater both Operations and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



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

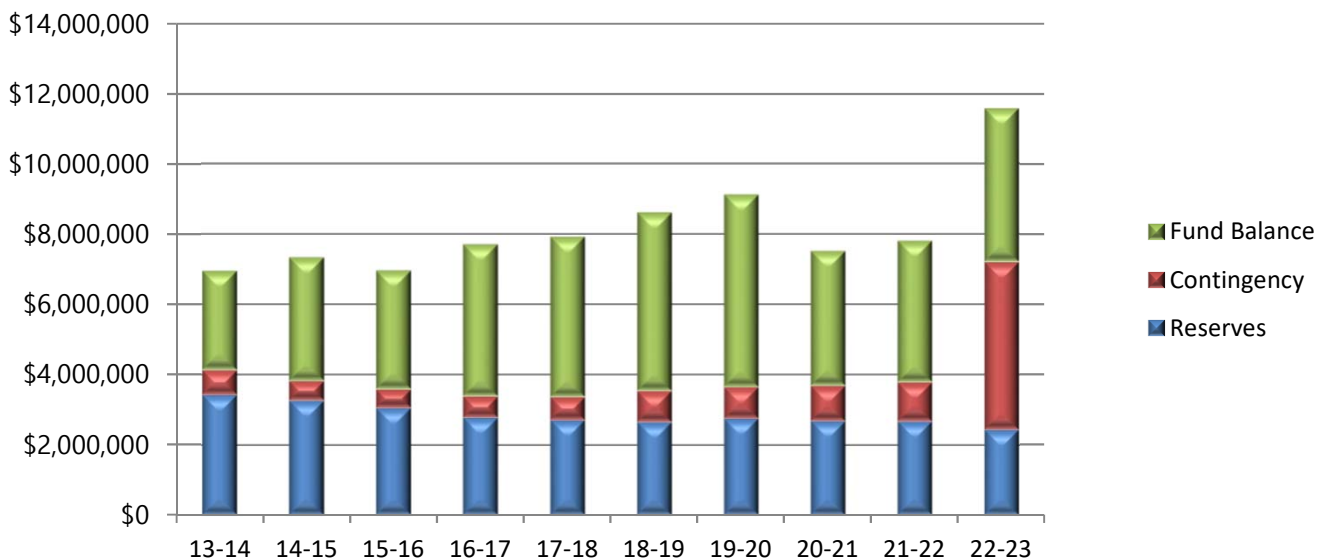
Financial Trends - Budgets

Capital Budget



The above graph depicts the total capital expenditures by category for the past ten fiscal years, adjusted for inflation. Capital construction in FY13-14 through FY22-23 is for road, water and stormwater improvements. FY17-18 includes a capital transfer that was used as short term working capital for the construction of the bridge over Claggett Creek on Dearborn Ave NE.

Reserves, Contingencies and Ending Fund Balances



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

Financial Trends - Debt Service

FULL FAITH AND CREDIT BONDS

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

Keizer Station Local Improvement District Debt Service Schedule

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

| Payment Date | Principal Balance | Principal Payment | Interest Payment | Total Payment |
|-----------------------------|-------------------|-------------------|------------------|---------------|
| 12/1/2023 | \$ 8,695,000 | \$ - | \$ 226,070 | \$ 226,070 |
| 6/1/2024 | 8,695,000 | - | 226,070 | 226,070 |
| 12/1/2024 | 8,695,000 | - | 226,070 | 226,070 |
| 6/1/2025 | 8,695,000 | - | 226,070 | 226,070 |
| 12/1/2025 | 8,695,000 | - | 226,070 | 226,070 |
| 6/1/2026 | 8,695,000 | - | 226,070 | 226,070 |
| 12/1/2026 | 8,695,000 | - | 226,070 | 226,070 |
| 6/1/2027 | 8,695,000 | - | 226,070 | 226,070 |
| 12/1/2027 through 12/1/2031 | 8,695,000 | - | 1,582,490 | 1,582,490 |
| 6/1/2031 | 8,695,000 | 8,695,000 | 226,070 | 8,921,070 |
| | | \$ 8,695,000 | \$ 3,617,120 | \$ 12,312,120 |

2018 Gas Tax Revenue Loan Debt Service Schedule

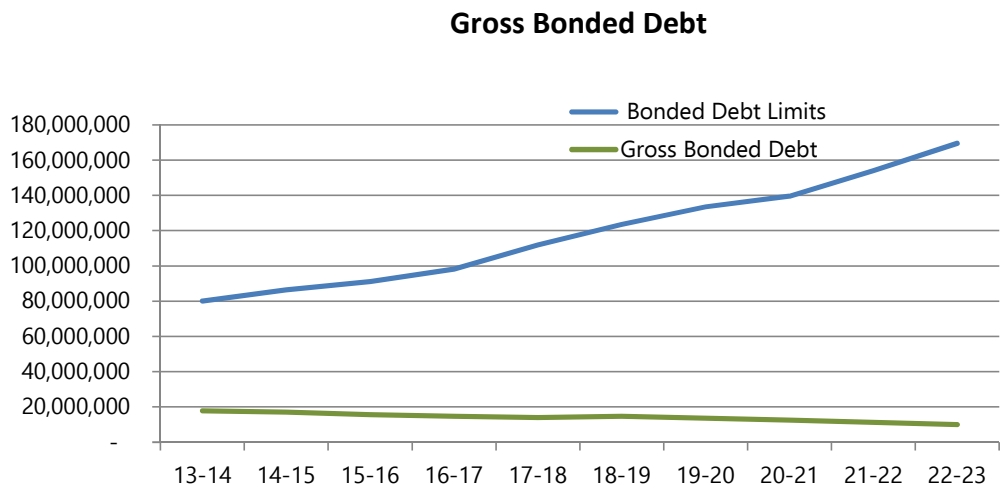
| Interest Rate | Original Date | Maturity Date | Original Principal | Principal Outstanding | Annual Debt Service |
|---------------|---------------|---------------|--------------------|-----------------------|---------------------|
| 3.05% | 4/26/2018 | 6/1/2033 | \$ 1,800,000 | \$ 1,291,000 | \$ 152,000 |

| Payment Date | Principal Balance | Principal Payment | Interest Payment | Total Payment |
|---------------------------|-------------------|-------------------|------------------|---------------|
| 12/1/2023 | \$ 1,291,000 | \$ - | \$ 19,688 | \$ 19,688 |
| 6/1/2024 | 1,179,000 | 112,000 | 19,688 | 131,688 |
| 12/1/2024 | 1,179,000 | - | 17,980 | 17,980 |
| 6/1/2025 | 1,063,000 | 116,000 | 17,980 | 133,980 |
| 12/1/2025 | 1,063,000 | - | 16,211 | 16,211 |
| 6/1/2026 | 944,000 | 119,000 | 16,211 | 135,211 |
| 12/1/2026 | 944,000 | - | 14,396 | 14,396 |
| 6/1/2027 | 821,000 | 123,000 | 14,396 | 137,396 |
| 12/1/2026 | 821,000 | - | 12,520 | 12,520 |
| 6/1/2027 | 694,000 | 127,000 | 12,520 | 139,520 |
| 12/1/2027 through 12/1/32 | 397,000 | 547,000 | 62,510 | 62,510 |
| 6/1/2033 | 147,000 | 147,000 | 2,242 | 149,242 |
| | | \$ 1,291,000 | \$ 226,342 | \$ 1,517,342 |

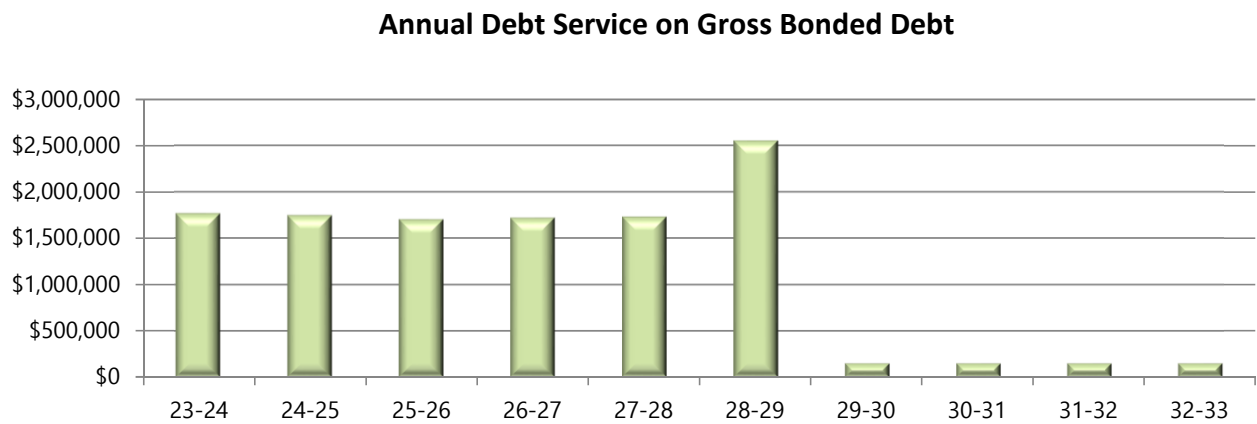
FUTURE DEBT ISSUANCE

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

Financial Trends - Debt



The above graph shows the City's total gross bonded debt. ORS 287.004 sets a legal limit on General Obligation (G.O.) debt at 3% of the total real market value in the city. Real market value is \$5,651,370,298 giving a debt limit of \$169,541,109 compared to \$9,986,000 general obligation debt outstanding. The City's gross bonded indebtedness has stayed less than 1%, well below this limit. The graph reflects existing general obligation bond issues only and does not project for any future debt issuance.



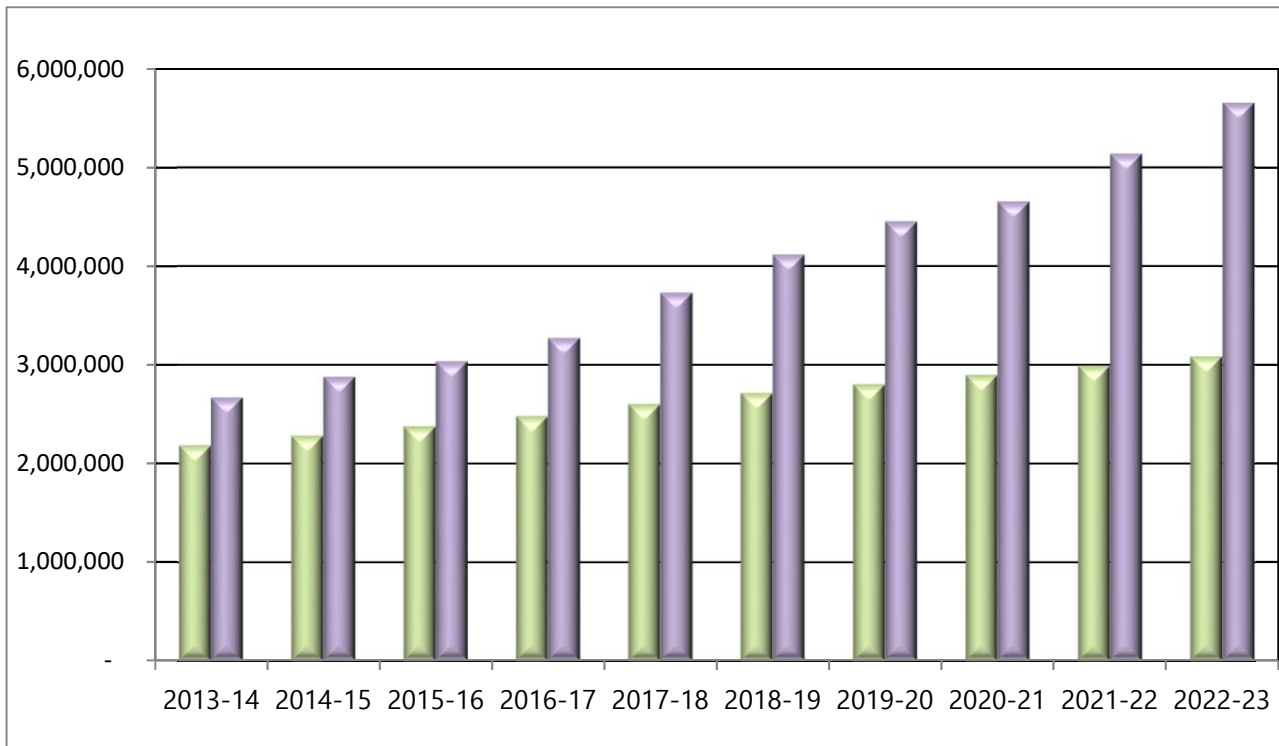
The above graph depicts the City's debt service (principal and interest payments) on its bonded indebtedness. Since the 2018 Gas Tax Revenue Loans is for 15-years, the graph is extended out to fiscal year 2032-33. Fiscal years 2023-24 through 2028-29 assume all assessment payments associated with the Keizer Station Local Improvement District will be made on time and the final debt service payment will include use of the debt reserve. Principal payment on this debt is not due until maturity on June 1, 2031, however, the City plans on making annual debt service payments equal to the amount of assessment payments received from property owners. This strategy will allow the City to pay off the debt in FY28-29.

Financial Trends - Property Taxes

| City Property Tax Revenues | | 2022-23 Actual Tax Revenue | 2023-24 Estimated Tax Revenues 103% |
|-----------------------------------|-----------------------------------|---|--|
| 1 | District Assessed Value | \$3,081,240,492 | \$3,173,677,707 |
| 2 | Permanent Tax Rate per \$1,000 | \$2.0838 | \$2.0838 |
| 3 | Gross Property Tax Revenues | \$6,420,689 | \$6,613,310 |
| 4 | Penalties/Compression/Adjustments | - | - |
| 5 | Property Tax Revenues | \$6,420,689 | \$6,613,310 |
| 6 | Uncollectables and Discounts | (321,034) | (330,665) |
| 7 | Net Anticipated Tax Collected | \$ 6,099,654 | \$ 6,282,644 |

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

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



This graph provides some insight into the growth of the City of Keizer's property values over the past 10 years. The trend shows that both assessed value and real market value continue to increase. The estimation of the assessed value starts with the previous year's assessed value and adds three factors: a growth factor (maximum allowed by law is 3%), an allowance for new construction, and an allowance for annexed property. The assessed value now reflects about 55% of the real market value compared to fiscal year 2013-14 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.



Budget Summary

| | |
|--|--|
| Budget Overview & Highlights..... | |
| All Funds Combined..... | |
| Resources & Requirements by Fund Type..... | |
| Fund Descriptions & Summary by Fund | |
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| Staffing History | |
| Staffing Allocations..... | |
| Employee Benefits..... | |
| Department Summaries | |

Budget Overview

The following provides an overview of the fiscal year 2023-24 Budget as a supplement to the Citywide Budget summaries by fund found in this section.

The total budget for fiscal year 2023-24 is \$64,382,600 a 5.2% increase from the current year budget. Taxes and assessments are expected to increase 4.4% primarily as the result of the 3% increases in assessed property value. License and fees are expected to increase 6.8% as the result of an increase electric, natural gas and sanitation rates combined with an increase in the Police Services Fee. Intergovernmental revenues are expected to decrease by 24% as the result of receiving \$4.4 million from the American Rescue Plan Act (ARPA) during the previous year that is not expected to recur during the current year. Charges for services are expected to increase 3.7% as the result of water and sewer rate increases. The City's total operating budget, excluding transfers and debt proceeds, is \$34,200,900.

REVENUES

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

Revenue projections for fiscal year 2023-24 total \$34,200,900 (excluding transfers and debt proceeds). Revenue trends are described in detail starting on page 31.

EXPENDITURES

Expenditures for fiscal year 2023-24 total \$52,024,100 (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 3.7% primarily

Budget Overview

due to increases in wages, insurance and retirement costs. The budget provides for salary and wage increases of 3.0% for non-represented employees and 3.5% for employees represented by the Local 737. The City is currently in negotiations with the Keizer Police Association as the applicable labor agreement expires June 30, 2023 therefore actual wage ranges for fiscal year 2023-34 are not known. In addition, the budget includes a 5% increase in medical insurance premiums. Employees from the City's two labor groups, Keizer Police Association and Local 737, contribute 5% to their health and dental insurance premiums while non-represented staff contributes 10%. The City's share of the cost for employee health and dental insurance is estimated at \$2.8 million. Retirement costs are expected to increase 27% primarily due to the biannual PERS employer contribution rate increase in addition to increases in salary and wages.

Materials & Services

Materials and Services expenditures include administrative costs, a variety of contractual services, and operating and maintenance costs. Materials and Services is expected to increase approximately 6% as the result of spending associated with the ARPA grant.

Capital Outlay

The City's total capital outlay budget for fiscal year 2023-24 is \$20,098,500 of which \$7,034,500 is for routine expenditures and \$13,064,000 is for non-routine expenditures. A summary of total capital expenditures is on page 60.

Debt Service

Citywide debt service is budgeted at \$1,767,700 and includes the following payments:

- Keizer Station Local Improvement District - \$1,616,300, and
- Street Fund - \$151,400

Transfers

The fiscal year 2023-24 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 - \$1,058,000

Budget Overview

- From the General Fund to the Park Services Fund to provide at least 2.5% of the General Fund revenues in support of the park operations - \$360,800
- From the General Fund to the Transportation Improvement Fund to repay an interfund loan - \$30,000
- From the Street Fund to the Stormwater Fund to cover the cost of maintaining public street impervious surfaces - \$521,000
- From the Water Fund to the Water Facility Fund for capital improvements - \$650,000

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 \$7,584,000. Projections by fund are on pages 61-63.

Budget Highlights

The fiscal year 2023-24 City of Keizer Budget was developed per the City's Financial Policies and City Council directives, and is balanced in accordance with state budget law. The total budget is \$64,382,600 and includes \$20,098,500 in capital spending and \$1,767,700 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 2023-24 budget include:

1. Recovery from the COVID-19 pandemic,
2. The City Council's short term goals,
3. Marginal increases in 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 155-171).

The following is a summary of the financial highlights of the 2023-24 fiscal year budget.

FINANCIAL AND BUDGET TRENDS

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

As shown on page 29, the City averages 0.75% growth in its population rate per year. The City expects an increase in growth over the next several years at 0.5-1.0% annually. The Consumer Price Index in Oregon for 2022 was up 8.7% over 2021. These economic increases were factored into the City's budget projections.

REVENUES

The City is expecting overall operating revenues to decrease approximately 2.9% as compared to the prior year. The primary revenue decrease is for intergovernmental revenues as the result of the ARPA grant received during the prior year that is not expected to recur during the current year. The decrease in intergovernmental revenues is offset by anticipated increases in taxes and assessments, license and fees and charges for services.

Taxes

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

Budget Highlights

increasing 3.3% during fiscal year 2022-23. The increase is primarily attributed to a 3% increase in assessed value.

Assessments

Assessments are expected to remain consistent at approximately \$1.4 million in fiscal year 2023-24 as compared to fiscal year 2022-23. The assessments are primarily associated with the Keizer Station Local Improvement District and the Street Light Local Improvement Districts.

License and Fees

Licenses and Fees are expected to increase 6.8% in fiscal year 2023-24 as compared to fiscal year 2022-23. The primary reason for the increase is due to an increase in electric, natural gas and sanitation rates combined with a \$0.90 per month increase in the Police Services Fee.

Intergovernmental Revenues

Intergovernmental Revenues are expected to decrease by 24% in fiscal year 2023-24 as compared to fiscal year 2022-23. The decrease is attributed to receiving \$4.4 million in intergovernmental funding from the ARPA Grant during the prior year that is not expected to recur during the current year.

Charges for Services

Charges for services are expected to increase approximately 3.7%. The increase is attributed to:

- An expected 4% water rate increase that will take effect January 1, 2024,
- an expected 6% sewer rate increase effective January 1, 2024. The City of Salem, who manages the regional sewer system, sets the sewer rates for the City of Keizer based on a cost of service analysis.

OPERATING EXPENDITURES

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

Personnel Services

Personnel Services include employee salaries and wages, retirement benefits and health and welfare benefits. The City anticipates a \$1.9 million increase in personnel services expense in fiscal year 2023-24 as compared to fiscal year 2022-23. A summary of employee benefits City-wide is provided on page 67.

Salaries and Wages

Employee salary and wages comprise the largest category of personnel services. Salaries and wages are expected to increase by \$0.5 million in fiscal year 2023-24 as compared to fiscal year 2022-23 budget.

For employees not subject to the provisions of a collective bargaining agreement salaries and wages are projected to increase 3.0%. Employees subject to the Local 737 collective bargaining agreement are projected to increase 3.5%. The City is currently in negotiations with the Keizer Police Association as the applicable labor agreement expires June 30, 2023 therefore actual wage increases are not known. The City strives to provide a consistent wage and salary adjustment to all employees, represented and unrepresented alike.

The budgeted regular status full-time equivalents for fiscal year 2023-24 will be 103 employees as compared to 102 in fiscal year 2022-23.

The City has allocated \$400,000 of ARPA grant funds to provide for costs associated with employee retirements and the subsequent new hire process to reduce the time that the positions remain vacant.

Budget Highlights

Retirement Benefits

Retirement benefits provided to City employees are remaining the same but the cost of those benefits will increase approximately \$0.1 million in fiscal year 2022-23 as compared to fiscal year 2021-22. The increase is the result of the biannual employer PERS contribution rate adjustment and the annual salary and wage increases.

Health and Welfare Benefits

Health and welfare benefits provided to city employees will remain the same however, the cost to provide those benefits is expected to increase approximately 5% in fiscal year 2023-24 as compared to fiscal year 2022-23. Health and dental insurance premiums will increase no more than 5%. Consistent with fiscal year 2022-23 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 \$0.8 million from \$13.0 million in fiscal year 2022-23 to \$13.7 million in fiscal year 2023-24. The primary reason for the increase is increased spending as the result of the ARPA grant. In addition, the increase is also attributed to the sewer payments remitted to the City of Salem.

NON-OPERATING EXPENDITURES

Non-operating expenditures which include capital outlay and debt service are expected to increase \$6.4 million in fiscal year 2023-24 as compared to fiscal year 2022-23.

Capital Outlay

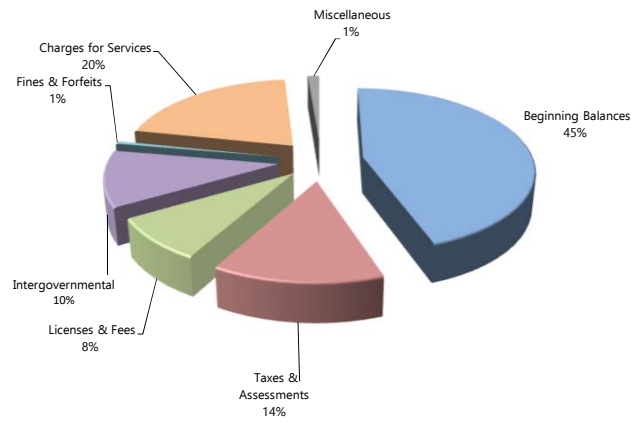
Capital outlay costs are expected to increase \$6.4 million from \$13.7 million in fiscal year 2022-23 to \$20.1 million in fiscal year 2023-24. The City has appropriated over \$3.4 million for development of the I-5 Chemawa southbound on-ramp should the Oregon Department of Transportation proceed with this project should construction begin during the current year. In addition the City has allocated \$7.7 million in ARPA grant funds for capital outlay projects including expanding the event center and building two turf fields at Keizer Rapids Park.

Debt Service

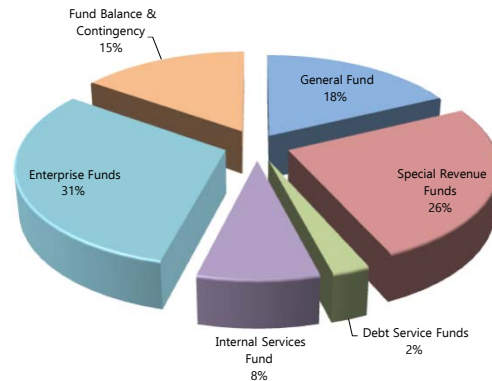
Payments of principal and interest on the City's debt obligations is expected to remain consistent with the prior year as no new debt is anticipated. The City continues to pay down the debt associated with the Keizer Station Local Improvement District bonds and Gas Tax loan.

All Funds Combined

Revenues (net eliminations)*



Expenditures (net eliminations)*



| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------------|
| RESOURCES: | | | | | | | | |
| Beginning Balance: | \$ 15,925,928 | \$ 17,331,397 | \$ 23,587,500 | \$ 24,938,900 | \$ 27,581,900 | \$ 27,611,900 | | 17.1% |
| Revenues: | | | | | | | | |
| Taxes & Assessments | 7,641,172 | 7,976,578 | 8,035,400 | 8,124,900 | 8,385,300 | 8,385,300 | | 4.4% |
| Licenses & Fees | 4,751,472 | 5,266,427 | 4,888,600 | 5,580,500 | 5,218,700 | 5,208,700 | | 6.5% |
| Intergovernmental | 5,457,973 | 5,055,976 | 8,989,100 | 9,222,200 | 6,833,900 | 6,833,900 | | -24.0% |
| Fines & Forfeits | 481,622 | 401,654 | 318,000 | 324,000 | 333,000 | 333,000 | | 4.7% |
| Charges for Services | 11,320,683 | 11,630,398 | 12,195,000 | 12,121,500 | 12,652,300 | 12,652,300 | | 3.7% |
| Miscellaneous | 1,022,049 | 6,262,230 | 785,800 | 1,054,200 | 757,700 | 787,700 | | 0.2% |
| Total Revenues: | 30,674,971 | 36,593,263 | 35,211,900 | 36,427,300 | 34,180,900 | 34,200,900 | | -2.9% |
| Other Resources: | | | | | | | | |
| Transfers In | 2,374,351 | 2,431,600 | 2,401,800 | 2,201,800 | 2,569,800 | 2,569,800 | | 7.0% |
| Total Other Resources | 2,374,351 | 2,431,600 | 2,401,800 | 2,201,800 | 2,569,800 | 2,569,800 | | 7.0% |
| TOTAL RESOURCES | 48,975,250 | 56,356,260 | 61,201,200 | 63,568,000 | 64,332,600 | 64,382,600 | | 5.2% |
| REQUIREMENTS: | | | | | | | | |
| Expenditures: | | | | | | | | |
| Personnel Services | 12,615,954 | 13,427,241 | 15,850,500 | 14,517,500 | 16,437,900 | 16,437,900 | | 3.7% |
| Materials & Services | 11,473,799 | 11,370,367 | 12,943,700 | 12,123,800 | 13,726,100 | 13,720,000 | | 6.0% |
| Capital Outlay | 3,132,006 | 2,435,200 | 14,106,000 | 5,345,200 | 20,098,500 | 20,098,500 | | 42.5% |
| Debt Service | 2,047,748 | 1,752,873 | 1,767,800 | 1,767,800 | 1,767,700 | 1,767,700 | | 0.0% |
| Total Expenditures: | 29,269,507 | 28,985,681 | 44,668,000 | 33,754,300 | 52,030,200 | 52,024,100 | | 16.5% |
| Other Requirements: | | | | | | | | |
| Transfers Out | 2,374,351 | 2,431,600 | 2,401,800 | 2,201,800 | 2,569,800 | 2,569,800 | | 7.0% |
| Contingency | - | - | 5,577,700 | - | 2,010,700 | 2,204,700 | | -60.5% |
| Total Other Requirements | 2,374,351 | 2,431,600 | 7,979,500 | 2,201,800 | 4,580,500 | 4,774,500 | | -40.2% |
| Fund Balance: | | | | | | | | |
| Restricted | 11,634,084 | 18,135,620 | 5,234,900 | 21,017,000 | 4,802,900 | 4,792,900 | | -8.4% |
| Committed | 814,469 | 1,118,952 | 401,700 | 1,047,500 | 366,800 | 426,800 | | 6.2% |
| Assigned | 1,501,261 | 2,070,155 | 667,000 | 1,931,200 | 573,600 | 370,700 | | -44.4% |
| Unassigned | 3,381,579 | 3,614,252 | 2,250,100 | 3,616,200 | 1,978,600 | 1,993,600 | | -11.4% |
| Total Fund Balance | 17,331,393 | 24,938,979 | 8,553,700 | 27,611,900 | 7,721,900 | 7,584,000 | | -11.3% |
| TOTAL REQUIREMENTS | \$ 48,975,251 | \$ 56,356,260 | \$ 61,201,200 | \$ 63,568,000 | \$ 64,332,600 | \$ 64,382,600 | | 5.2% |

Notes:

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

Resource & Requirement Summary by Fund Type

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

| | General | Special Revenue | Nonmajor Governmental | Major Enterprise | Nonmajor Enterprise | Internal Service | Debt Service | Eliminations | Total |
|------------------------------------|----------------------|---------------------|--------------------------|----------------------|------------------------|---------------------|---------------------|-----------------------|----------------------|
| 1 RESOURCES: | | | | | | | | | |
| 2 Beginning Balance: | \$ 3,616,200 | \$ 2,100,000 | \$ 13,652,400 | \$ 3,823,600 | \$ 1,149,000 | \$ 574,500 | \$ 2,696,200 | \$ - | \$ 27,611,900 |
| 3 Revenues: | | | | | | | | | |
| 4 Taxes & Assessments | 6,542,600 | - | - | - | 688,700 | - | 1,154,000 | - | 8,385,300 |
| 5 Licenses & Fees | 3,189,200 | 14,100 | 1,855,900 | 75,000 | - | - | - | - | 5,134,200 |
| 6 Intergovernmental | 1,684,200 | 3,145,000 | 2,004,700 | - | - | - | - | - | 6,833,900 |
| 7 Fines & Forfeits | 333,000 | - | - | - | - | - | - | - | 333,000 |
| 8 Charges for Services | 2,000 | - | - | 12,559,800 | 165,000 | 5,340,400 | - | (5,340,400) | 12,726,800 |
| 9 Miscellaneous | 111,500 | 5,500 | 151,600 | 17,500 | 11,000 | 30,000 | 460,600 | - | 787,700 |
| 10 Total Revenues: | 11,862,500 | 3,164,600 | 4,012,200 | 12,652,300 | 864,700 | 5,370,400 | 1,614,600 | (5,340,400) | 34,200,900 |
| 11 Other Resources: | | | | | | | | | |
| 12 Transfers In | 1,008,000 | - | 390,800 | 1,171,000 | - | - | - | - | 2,569,800 |
| 13 Total Other Resources | 1,008,000 | - | 390,800 | 1,171,000 | - | - | - | - | 2,569,800 |
| 14 TOTAL RESOURCES | 16,486,700 | 5,264,600 | 18,055,400 | 17,646,900 | 2,013,700 | 5,944,900 | 4,310,800 | (5,340,400) | 64,382,600 |
| 15 REQUIREMENTS: | | | | | | | | | |
| 16 Expenditures: | | | | | | | | | |
| 17 Personnel Services | 9,253,700 | 161,000 | 925,800 | 2,493,100 | 233,900 | 3,370,400 | - | - | 16,437,900 |
| 18 Materials & Services | 4,252,500 | 913,400 | 1,536,600 | 10,296,300 | 704,200 | 1,357,400 | - | (5,340,400) | 13,720,000 |
| 19 Capital Outlay | 396,100 | 2,926,600 | 13,730,200 | 2,249,000 | 356,600 | 440,000 | - | - | 20,098,500 |
| 20 Debt Service | - | 151,400 | - | - | - | - | 1,616,300 | - | 1,767,700 |
| 21 Total Expenditures: | 13,902,300 | 4,152,400 | 16,192,600 | 15,038,400 | 1,294,700 | 5,167,800 | 1,616,300 | (5,340,400) | 52,024,100 |
| 22 Other Requirements: | | | | | | | | | |
| 23 Transfers Out | 390,800 | 521,000 | 1,008,000 | 650,000 | - | - | - | - | 2,569,800 |
| 24 Contingency | 200,000 | 54,000 | 575,500 | 314,100 | 344,000 | 717,100 | - | - | 2,204,700 |
| 25 Total Other Requirements | 590,800 | 575,000 | 1,583,500 | 964,100 | 344,000 | 717,100 | - | - | 4,774,500 |
| 26 Fund Balance: | | | | | | | | | |
| 27 Restricted | - | 537,200 | 279,300 | 957,000 | 324,900 | 60,000 | 2,694,500 | - | 4,852,900 |
| 28 Committed | - | - | - | 366,800 | - | - | - | - | 366,800 |
| 29 Assigned | - | - | - | 320,600 | 50,100 | - | - | - | 370,700 |
| 30 Unassigned | 1,993,600 | - | - | - | - | - | - | - | 1,993,600 |
| 31 Total Fund Balance | 1,993,600 | 537,200 | 279,300 | 1,644,400 | 375,000 | 60,000 | 2,694,500 | - | 7,584,000 |
| 32 TOTAL REQUIREMENTS | \$ 16,486,700 | \$ 5,264,600 | \$ 18,055,400 | \$ 17,646,900 | \$ 2,013,700 | \$ 5,944,900 | \$ 4,310,800 | \$ (5,340,400) | \$ 64,382,600 |

Governmental Funds

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

Proprietary Funds

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

Fund Descriptions

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

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

GOVERNMENTAL FUNDS

General Fund

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

Special Revenue Funds

ARPA Fund

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

Street Fund

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

Park Services

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

Police Services

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

Fund Descriptions

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.

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

Energy Efficiency

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

Keizer Youth Peer Court

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

Park Improvement

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

Transportation Improvement

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

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.

Fund Descriptions

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.

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

Fund Descriptions

(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.

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 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 |
|-------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|
| General | \$ 15,593,226 | \$ 15,850,709 | \$ 15,590,100 | \$ 16,173,400 | \$ 16,486,700 | \$ 16,486,700 | |
| Special Revenue Funds: | | | | | | | |
| Street | 4,088,335 | 4,429,162 | 4,855,500 | 5,261,200 | 5,264,600 | 5,264,600 | |
| Park Services | 1,567,605 | 1,489,135 | 1,719,700 | 1,647,900 | 1,607,300 | 1,607,300 | |
| Police Services | 982,739 | 1,042,857 | 1,164,800 | 1,165,500 | 1,383,500 | 1,383,500 | |
| American Rescue Plan Act | - | 5,260,425 | 8,870,800 | 9,230,400 | 8,939,200 | 8,939,200 | |
| Keizer Youth Peer Court | 11,514 | 11,772 | 11,900 | 11,900 | 12,000 | 12,000 | |
| Public Government Education | 464,901 | 432,068 | 339,800 | 370,900 | 280,000 | 280,000 | |
| Housing Rehabilitation | 108,141 | 124,443 | 154,400 | 154,400 | 184,400 | 184,400 | |
| Energy Efficiency | 18,298 | 21,895 | 36,900 | 36,900 | 51,900 | 51,900 | |
| Park Improvement | 977,014 | 1,229,605 | 1,220,500 | 1,603,600 | 1,623,900 | 1,613,900 | |
| Transportation Improvement | 3,542,592 | 3,631,615 | 3,638,400 | 3,913,300 | 3,983,200 | 3,983,200 | |
| Off-Site Transportation | - | - | - | - | - | - | |
| Enterprise Funds | | | | | | | |
| Water | 4,489,028 | 4,662,790 | 4,644,100 | 4,661,000 | 4,735,700 | 4,735,700 | |
| Water Facility | 915,215 | 1,263,265 | 1,415,000 | 1,127,900 | 1,409,900 | 1,409,900 | |
| Sewer | 6,812,131 | 7,013,223 | 7,426,400 | 7,437,800 | 7,823,800 | 7,823,800 | |
| Stormwater | 3,144,851 | 3,384,269 | 3,765,900 | 3,824,100 | 3,677,500 | 3,677,500 | |
| Community Center | 473,317 | 625,450 | 547,400 | 784,000 | 791,700 | 791,700 | |
| Street Lighting District | 885,692 | 919,424 | 907,200 | 893,700 | 915,400 | 915,400 | |
| Sewer Reserve | 273,944 | 275,307 | 295,900 | 290,600 | 306,600 | 306,600 | |
| Internal Services Fund | | | | | | | |
| Administrative Services | 4,378,891 | 4,826,555 | 5,009,300 | 4,948,900 | 5,884,900 | 5,944,900 | |
| Debt Service Funds | | | | | | | |
| Total | \$ 53,076,728 | \$ 60,792,374 | \$ 65,915,800 | \$ 67,849,700 | \$ 69,673,000 | \$ 69,723,000 | |

Notes:

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

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

Consolidated Fund Summary

| | General Fund | | | Major Special Revenue Funds | | | | | | | | | Non Major Special Revenue Funds | | |
|--------------------------|-------------------|---------------------|-------------------|-----------------------------|---------------------|-------------------|---------------------------------|---------------------|-------------------|--------------------------|---------------------|-------------------|---------------------------------|---------------------|-------------------|
| | | | | Street Fund | | | Transportation Improvement Fund | | | American Rescue Act Fund | | | | | |
| | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 |
| RESOURCES: | | | | | | | | | | | | | | | |
| Beginning Balance: | \$ 3,381,583 | \$ 3,325,300 | \$ 3,616,200 | \$ 1,033,391 | \$ 1,935,900 | \$ 2,100,000 | \$ 3,394,392 | \$ 3,564,400 | \$ 3,913,300 | \$ - | \$ 4,460,400 | \$ 6,939,200 | \$ 2,089,129 | \$ 2,430,400 | \$ 2,799,900 |
| Revenues: | | | | | | | | | | | | | | | |
| Taxes & Assessments | 6,246,837 | 6,335,000 | 6,542,600 | 307 | - | - | - | - | - | - | - | - | - | - | - |
| Licenses & Fees | 3,145,160 | 3,013,000 | 3,189,200 | 16,984 | 14,100 | 14,100 | 189,751 | 29,000 | 24,900 | - | - | - | 1,735,318 | 1,717,500 | 1,831,000 |
| Intergovernmental | 1,700,559 | 1,674,000 | 1,684,200 | 3,355,217 | 2,900,000 | 3,145,000 | - | - | - | - | 4,410,400 | 2,000,000 | 200 | 4,700 | 4,700 |
| Fines & Forfeits | 401,654 | 318,000 | 333,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Charges for Services | 322 | 2,000 | 2,000 | - | - | - | - | - | - | - | - | - | - | - | - |
| Miscellaneous | 177,094 | 82,800 | 111,500 | 23,263 | 5,500 | 5,500 | 17,472 | 15,000 | 15,000 | 5,260,425 | - | - | 112,842 | 134,600 | 136,600 |
| Total Revenues: | 11,671,626 | 11,424,800 | 11,862,500 | 3,395,771 | 2,919,600 | 3,164,600 | 207,223 | 44,000 | 39,900 | 5,260,425 | 4,410,400 | 2,000,000 | 1,848,360 | 1,856,800 | 1,972,300 |
| Other Resources: | | | | | | | | | | | | | | | |
| Transfers In | 797,500 | 840,000 | 1,008,000 | - | - | - | 30,000 | 30,000 | 30,000 | - | - | - | 425,800 | 360,800 | 360,800 |
| Total Other Resources | 797,500 | 840,000 | 1,008,000 | - | - | - | 30,000 | 30,000 | 30,000 | - | - | - | 425,800 | 360,800 | 360,800 |
| TOTAL RESOURCES: | 15,850,709 | 15,590,100 | 16,486,700 | 4,429,162 | 4,855,500 | 5,264,600 | 3,631,615 | 3,638,400 | 3,983,200 | 5,260,425 | 8,870,800 | 8,939,200 | 4,351,775 | 4,648,000 | 5,133,000 |
| REQUIREMENTS: | | | | | | | | | | | | | | | |
| Expenditures: | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Personnel Services | 7,894,994 | 8,556,000 | 9,253,700 | 134,446 | 153,300 | 161,000 | - | - | - | - | 1,095,000 | 400,000 | 407,900 | 447,400 | 525,800 |
| Materials & Services | 3,737,333 | 3,904,200 | 4,252,500 | 718,890 | 895,600 | 913,400 | - | - | - | 158,543 | 694,700 | 850,000 | 370,625 | 611,900 | 686,600 |
| Capital Outlay | 213,330 | 339,000 | 396,100 | 873,598 | 2,568,600 | 2,926,600 | - | 3,638,400 | 3,983,200 | 281,858 | 3,096,000 | 7,689,200 | 288,325 | 1,516,800 | 2,057,800 |
| Debt Service | - | - | - | 151,933 | 151,700 | 151,400 | - | - | - | - | - | - | - | - | - |
| Total Expenditures: | 11,845,657 | 12,799,200 | 13,902,300 | 1,878,867 | 3,769,200 | 4,152,400 | - | 3,638,400 | 3,983,200 | 440,401 | 4,885,700 | 8,939,200 | 1,066,850 | 2,576,100 | 3,270,200 |
| Other Requirements: | | | | | | | | | | | | | | | |
| Transfers Out | 390,800 | 390,800 | 390,800 | 521,000 | 521,000 | 521,000 | - | - | - | - | - | - | 869,800 | 840,000 | 1,008,000 |
| Contingency | - | 150,000 | 200,000 | - | 56,100 | 54,000 | - | - | - | - | 3,985,100 | - | - | 524,800 | 575,500 |
| Total Other Requirements | 390,800 | 540,800 | 590,800 | 521,000 | 577,100 | 575,000 | - | - | - | - | 3,985,100 | - | 869,800 | 1,364,800 | 1,583,500 |
| Fund Balance: | | | | | | | | | | | | | | | |
| Restricted | - | - | - | 2,029,295 | 509,200 | 537,200 | 3,631,615 | - | - | 4,820,024 | - | - | 2,415,125 | 707,100 | 279,300 |
| Committed | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Assigned | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Unassigned | 3,614,252 | 2,250,100 | 1,993,600 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Fund Balance | 3,614,252 | 2,250,100 | 1,993,600 | 2,029,295 | 509,200 | 537,200 | 3,631,615 | - | - | 4,820,024 | - | - | 2,415,125 | 707,100 | 279,300 |
| TOTAL REQUIREMENTS | \$ 15,850,709 | \$ 15,590,100 | \$ 16,486,700 | \$ 4,429,162 | \$ 4,855,500 | \$ 5,264,600 | \$ 3,631,615 | \$ 3,638,400 | \$ 3,983,200 | 5,260,425 | 8,870,800 | 8,939,200 | \$ 4,351,775 | \$ 4,648,000 | \$ 5,133,000 |

Continued



Consolidated Fund Summary

| | Major Enterprise Funds | | | | | | | | | | | |
|---------------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | Water Fund | | | Water Facility Fund | | | Sewer Fund | | | Stormwater Fund | | |
| | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 |
| RESOURCES: | | | | | | | | | | | | |
| Beginning Balance: | \$ 1,140,837 | \$ 1,081,100 | \$ 1,112,200 | \$ 534,995 | \$ 737,500 | \$ 697,900 | \$ 457,057 | \$ 470,400 | \$ 473,000 | \$ 1,242,069 | \$ 1,630,900 | \$ 1,540,500 |
| Revenues: | | | | | | | | | | | | |
| Taxes & Assessments | - | - | - | - | - | - | - | - | - | - | - | - |
| Licenses & Fees | 104,712 | 75,000 | 75,000 | 74,502 | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines & Forfeits | - | - | - | - | - | - | - | - | - | - | - | - |
| Charges for Services | 3,392,658 | 3,476,000 | 3,536,500 | - | 25,000 | 59,500 | 6,554,462 | 6,955,000 | 7,349,800 | 1,615,190 | 1,612,000 | 1,614,000 |
| Miscellaneous | 17,283 | 12,000 | 12,000 | 3,768 | 2,500 | 2,500 | 1,704 | 1,000 | 1,000 | 6,010 | 2,000 | 2,000 |
| Total Revenues: | 3,514,653 | 3,563,000 | 3,623,500 | 78,270 | 27,500 | 62,000 | 6,556,166 | 6,956,000 | 7,350,800 | 1,621,200 | 1,614,000 | 1,616,000 |
| Other Resources: | | | | | | | | | | | | |
| Transfers In | 7,300 | - | - | 650,000 | 650,000 | 650,000 | - | - | - | 521,000 | 521,000 | 521,000 |
| Total Other Resources | 7,300 | - | - | 650,000 | 650,000 | 650,000 | - | - | - | 521,000 | 521,000 | 521,000 |
| TOTAL RESOURCES | 4,662,790 | 4,644,100 | 4,735,700 | 1,263,265 | 1,415,000 | 1,409,900 | 7,013,223 | 7,426,400 | 7,823,800 | 3,384,269 | 3,765,900 | 3,677,500 |
| REQUIREMENTS: | | | | | | | | | | | | |
| Expenditures: | | | | | | | | | | | | |
| Personnel Services | 1,227,163 | 1,371,500 | 1,445,700 | - | - | - | 1,640 | 2,400 | 2,400 | 816,256 | 971,600 | 1,045,000 |
| Materials & Services | 1,605,005 | 1,728,100 | 1,831,900 | - | - | - | 6,529,788 | 6,982,300 | 7,414,600 | 860,614 | 925,300 | 1,049,800 |
| Capital Outlay | 33,951 | 271,000 | 146,000 | 617,836 | 940,000 | 990,000 | - | - | - | 20,307 | 1,132,100 | 1,113,000 |
| Debt Service | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditures: | 2,866,119 | 3,370,600 | 3,423,600 | 617,836 | 940,000 | 990,000 | 6,531,428 | 6,984,700 | 7,417,000 | 1,697,177 | 3,029,000 | 3,207,800 |
| Other Requirements: | | | | | | | | | | | | |
| Transfers Out | 650,000 | 650,000 | 650,000 | - | - | - | - | - | - | - | - | - |
| Contingency | - | 125,000 | 125,000 | - | - | - | - | 40,000 | 40,000 | - | 149,100 | 149,100 |
| Total Other Requirements | 650,000 | 775,000 | 775,000 | - | - | - | - | 40,000 | 40,000 | - | 149,100 | 149,100 |
| Fund Balance: | | | | | | | | | | | | |
| Restricted | 1,146,671 | 498,500 | 537,100 | 645,429 | 475,000 | 419,900 | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - | 481,795 | 401,700 | 366,800 | - | - | - |
| Assigned | - | - | - | - | - | - | - | - | - | 1,687,092 | 587,800 | 320,600 |
| Unassigned | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Fund Balance | 1,146,671 | 498,500 | 537,100 | 645,429 | 475,000 | 419,900 | 481,795 | 401,700 | 366,800 | 1,687,092 | 587,800 | 320,600 |
| TOTAL REQUIREMENTS | \$ 4,662,790 | \$ 4,644,100 | \$ 4,735,700 | \$ 1,263,265 | \$ 1,415,000 | \$ 1,409,900 | \$ 7,013,223 | \$ 7,426,400 | \$ 7,823,800 | \$ 3,384,269 | \$ 3,765,900 | \$ 3,677,500 |

Continued



Consolidated Fund Summary

| | Non Major Enterprise Funds | | | Internal Service Fund | | | Debt Service Fund | | |
|---------------------------------|----------------------------|---------------------|---------------------|-------------------------|---------------------|---------------------|--|---------------------|---------------------|
| | | | | Administrative Services | | | Keizer Station Local Improvement Districts | | |
| | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 |
| RESOURCES: | | | | | | | | | |
| Beginning Balance: | \$ 1,028,812 | \$ 964,500 | \$ 1,149,000 | \$ 357,412 | \$ 294,700 | \$ 574,500 | \$ 2,683,234 | \$ 2,692,000 | \$ 2,696,200 |
| Revenues: | | | | | | | | | |
| Taxes & Assessments | 699,203 | 610,000 | 688,700 | - | - | - | 1,030,231 | 1,090,400 | 1,154,000 |
| Licenses & Fees | - | - | - | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - | - | - | - |
| Fines & Forfeits | - | - | - | - | - | - | - | - | - |
| Charges for Services | 67,766 | 165,000 | 165,000 | 4,436,114 | 4,714,600 | 5,340,400 | - | - | - |
| Miscellaneous | 24,400 | 11,000 | 11,000 | 33,029 | - | 30,000 | 584,940 | 519,400 | 460,600 |
| Total Revenues: | 791,369 | 786,000 | 864,700 | 4,469,143 | 4,714,600 | 5,370,400 | 1,615,171 | 1,609,800 | 1,614,600 |
| Other Resources: | | | | | | | | | |
| Transfers In | - | - | - | - | - | - | - | - | - |
| Total Other Resources | - | - | - | - | - | - | - | - | - |
| TOTAL RESOURCES | 1,820,181 | 1,750,500 | 2,013,700 | 4,826,555 | 5,009,300 | 5,944,900 | 4,298,405 | 4,301,800 | 4,310,800 |
| REQUIREMENTS: | | | | | | | | | |
| Expenditures: | | | | | | | | | |
| Personnel Services | 75,452 | 209,000 | 233,900 | 2,869,390 | 3,044,300 | 3,370,400 | - | - | - |
| Materials & Services | 611,072 | 617,000 | 704,200 | 1,214,611 | 1,299,200 | 1,357,400 | - | - | - |
| Capital Outlay | 598 | 345,900 | 356,600 | 105,397 | 258,200 | 440,000 | - | - | - |
| Debt Service | - | - | - | - | - | - | 1,600,940 | 1,616,100 | 1,616,300 |
| Total Expenditures: | 687,122 | 1,171,900 | 1,294,700 | 4,189,398 | 4,601,700 | 5,167,800 | 1,600,940 | 1,616,100 | 1,616,300 |
| Other Requirements: | | | | | | | | | |
| Transfers Out | - | - | - | - | - | - | - | - | - |
| Contingency | - | 140,000 | 344,000 | - | 407,600 | 717,100 | - | - | - |
| Total Other Requirements | - | 140,000 | 344,000 | - | 407,600 | 717,100 | - | - | - |
| Fund Balance: | | | | | | | | | |
| Restricted | 749,996 | 359,400 | 324,900 | - | - | - | 2,697,465 | 2,685,700 | 2,694,500 |
| Committed | - | - | - | 637,157 | - | 60,000 | - | - | - |
| Assigned | 383,063 | 79,200 | 50,100 | - | - | - | - | - | - |
| Unassigned | - | - | - | - | - | - | - | - | - |
| Total Fund Balance | 1,133,059 | 438,600 | 375,000 | 637,157 | - | 60,000 | 2,697,465 | 2,685,700 | 2,694,500 |
| TOTAL REQUIREMENTS | \$ 1,820,181 | \$ 1,750,500 | \$ 2,013,700 | \$ 4,826,555 | \$ 5,009,300 | \$ 5,944,900 | \$ 4,298,405 | \$ 4,301,800 | \$ 4,310,800 |

Continued



Consolidated Fund Summary

| | Governmental Funds | | | Proprietary Funds | | | Debt Service Funds | | | Eliminations | | | Total All Funds | | |
|---------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|
| | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 | ACTUAL 2021-22 | BUDGETED 2022-23 | BUDGET 2023-24 |
| RESOURCES: | | | | | | | | | | | | | | | |
| Beginning Balance: | \$ 9,898,495 | \$ 15,716,400 | \$ 19,368,600 | \$ 4,761,182 | \$ 5,179,100 | \$ 5,547,100 | \$ 2,683,234 | \$ 2,692,000 | \$ 2,696,200 | \$ - | \$ - | \$ - | \$ 17,342,911 | \$ 23,587,500 | \$ 27,611,900 |
| Revenues: | | | | | | | | | | | | | | | |
| Taxes & Assessments | 6,247,144 | 6,335,000 | 6,542,600 | 699,203 | 610,000 | 688,700 | 1,030,231 | 1,090,400 | 1,154,000 | - | - | - | 7,976,578 | 8,035,400 | 8,385,300 |
| Licenses & Fees | 5,087,213 | 4,773,600 | 5,059,200 | 179,214 | 75,000 | 75,000 | - | - | - | - | - | - | 5,266,427 | 4,848,600 | 5,134,200 |
| Intergovernmental | 5,055,976 | 8,989,100 | 6,833,900 | - | - | - | - | - | - | - | - | - | 5,055,976 | 8,989,100 | 6,833,900 |
| Fines & Forfeits | 401,654 | 318,000 | 333,000 | - | - | - | - | - | - | - | - | - | 401,654 | 318,000 | 333,000 |
| Charges for Services | 322 | 2,000 | 2,000 | 16,066,190 | 16,947,600 | 18,065,200 | - | - | - | (4,436,114) | (4,714,600) | (5,340,400) | 11,630,398 | 12,235,000 | 12,726,800 |
| Miscellaneous | 5,591,096 | 237,900 | 268,600 | 86,194 | 28,500 | 58,500 | 584,940 | 519,400 | 460,600 | - | - | - | 6,262,230 | 785,800 | 787,700 |
| Total Revenues: | 22,383,405 | 20,655,600 | 19,039,300 | 17,030,801 | 17,661,100 | 18,887,400 | 1,615,171 | 1,609,800 | 1,614,600 | (4,436,114) | (4,714,600) | (5,340,400) | 36,593,263 | 35,211,900 | 34,200,900 |
| Other Resources: | | | | | | | | | | | | | | | |
| Transfers In | 1,253,300 | 1,230,800 | 1,398,800 | 1,178,300 | 1,171,000 | 1,171,000 | - | - | - | - | - | - | 2,431,600 | 2,401,800 | 2,569,800 |
| Total Other Resources | 1,253,300 | 1,230,800 | 1,398,800 | 1,178,300 | 1,171,000 | 1,171,000 | - | - | - | - | - | - | 2,431,600 | 2,401,800 | 2,569,800 |
| TOTAL RESOURCES | 33,523,686 | 37,602,800 | 39,806,700 | 22,970,283 | 24,011,200 | 25,605,500 | 4,298,405 | 4,301,800 | 4,310,800 | (4,436,114) | (4,714,600) | (5,340,400) | 56,356,260 | 61,201,200 | 64,382,600 |
| REQUIREMENTS: | | | | | | | | | | | | | | | |
| Expenditures: | | | | | | | | | | | | | | | |
| Personnel Services | 8,437,340 | 10,251,700 | 10,340,500 | 4,989,901 | 5,598,800 | 6,097,400 | - | - | - | - | - | - | 13,427,241 | 15,850,500 | 16,437,900 |
| Materials & Services | 4,985,391 | 6,106,400 | 6,702,500 | 10,821,090 | 11,551,900 | 12,357,900 | - | - | - | (4,436,114) | (4,714,600) | (5,340,400) | 11,370,367 | 12,943,700 | 13,720,000 |
| Capital Outlay | 1,657,111 | 11,158,800 | 17,052,900 | 778,089 | 2,947,200 | 3,045,600 | - | - | - | - | - | - | 2,435,200 | 14,106,000 | 20,098,500 |
| Debt Service | 151,933 | 151,700 | 151,400 | - | - | - | 1,600,940 | 1,616,100 | 1,616,300 | - | - | - | 1,752,873 | 1,767,800 | 1,767,700 |
| Total Expenditures: | 15,231,775 | 27,668,600 | 34,247,300 | 16,589,080 | 20,097,900 | 21,500,900 | 1,600,940 | 1,616,100 | 1,616,300 | (4,436,114) | (4,714,600) | (5,340,400) | 28,985,681 | 44,668,000 | 52,024,100 |
| Other Requirements: | | | | | | | | | | | | | | | |
| Transfers Out | 1,781,600 | 1,751,800 | 1,919,800 | 650,000 | 650,000 | 650,000 | - | - | - | - | - | - | 2,431,600 | 2,401,800 | 2,569,800 |
| Contingency | - | 4,716,000 | 829,500 | - | 861,700 | 1,375,200 | - | - | - | - | - | - | - | 5,577,700 | 2,204,700 |
| Total Other Requirements | 1,781,600 | 6,467,800 | 2,749,300 | 650,000 | 1,511,700 | 2,025,200 | - | - | - | - | - | - | 2,431,600 | 7,979,500 | 4,774,500 |
| Fund Balance: | | | | | | | | | | | | | | | |
| Restricted | 12,896,059 | 1,216,300 | 816,500 | 2,542,096 | 1,332,900 | 1,281,900 | 2,697,465 | 2,685,700 | 2,694,500 | - | - | - | 18,135,620 | 5,234,900 | 4,792,900 |
| Committed | - | - | - | 1,118,952 | 401,700 | 426,800 | - | - | - | - | - | - | 1,118,952 | 401,700 | 426,800 |
| Assigned | - | - | - | 2,070,155 | 667,000 | 370,700 | - | - | - | - | - | - | 2,070,155 | 667,000 | 370,700 |
| Unassigned | 3,614,252 | 2,250,100 | 1,993,600 | - | - | - | - | - | - | - | - | - | 3,614,252 | 2,250,100 | 1,993,600 |
| Total Fund Balance | 16,510,311 | 3,466,400 | 2,810,100 | 5,731,203 | 2,401,600 | 2,079,400 | 2,697,465 | 2,685,700 | 2,694,500 | - | - | - | 24,938,979 | 8,553,700 | 7,584,000 |
| TOTAL REQUIREMENTS | 33,523,686 | 37,602,800 | 39,806,700 | \$ 22,970,283 | \$ 24,011,200 | \$ 25,605,500 | \$ 4,298,405 | \$ 4,301,800 | \$ 4,310,800 | \$ (4,436,114) | \$ (4,714,600) | \$ (5,340,400) | \$ 56,356,260 | \$ 61,201,200 | \$ 64,382,600 |

Capital Expenditures

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

Routine Capital Outlay

| | | | | |
|----|--|---|----|----------------------|
| 1 | General Fund | Police vehicles and protective equipment | \$ | 396,100 |
| 2 | Park Services Fund | Field equipment | | 15,300 |
| 3 | Street Fund | Equipment, vehicles and minor improvements | | 178,600 |
| 4 | | Street resurfacing | | 2,200,000 |
| 5 | | Street improvements to be identified during FY23-24 | | 200,000 |
| 6 | Park Improvement Fund | Park improvements to be identified during FY23-24 | | 1,500,000 |
| | | Pickleball courts at Keizer Rapids Park | | 42,500 |
| 7 | Public Education Government | Television equipment | | 50,000 |
| 8 | Water Fund | Vehicles and equipment | | 111,000 |
| 9 | | Water Meters | | 35,000 |
| 10 | Stormwater Fund | Equipment, vehicles and minor improvements | | 30,000 |
| 11 | | Storm sewer pipe extension or repair | | 1,083,000 |
| 12 | Community Center Fund | Furnishings and carpet | | 50,000 |
| 13 | Administrative Services | Computer equipment | | 135,000 |
| 14 | | Shop improvements | | 18,000 |
| 15 | Water Facility Fund | Transmission & distribution mains | | 800,000 |
| 16 | | Water facility improvements to be identified during FY23-24 | | 190,000 |
| 17 | Total Routine Capital Outlay | | | 7,034,500 |
| 18 | Non-Routine Capital Outlay | | | |
| 19 | Administrative Services | Civic Center Improvements | | 287,000 |
| 20 | Park Services Fund | Park improvements to be identified during FY23-24 | | 450,000 |
| 21 | Street Fund | Street Improvements | | 318,000 |
| 22 | Street Fund | Infill and ADA Sidewalk Completions | | 30,000 |
| 23 | Transportation Improvement Fund | Engineering design for the improvements to the I-5/Chemawa Southbound on-ramp | | 3,983,200 |
| 24 | Sewer Reserve Fund | Sewer trunk line improvement to be identified during FY23-24 | | 306,600 |
| 25 | ARPA Fund | ARPA related projects to be identified during FY23-24 | | 7,689,200 |
| 26 | Total Non-Routine Capital Outlay | | | 13,064,000 |
| 27 | Total Capital Outlay Expenditures | | | \$ 20,098,500 |

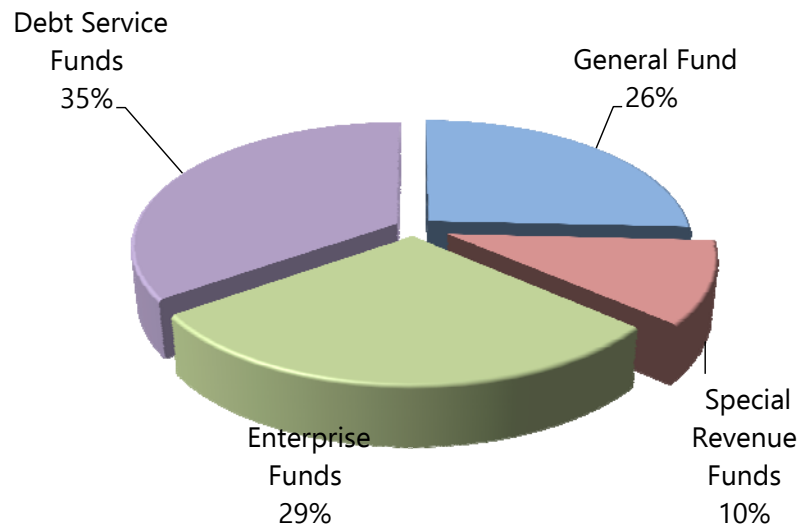
Maintenance costs for the routine Capital Outlay expenditures listed above are included in the on-going maintenance budgets for the funds identified. There are no additional impacts on the operating budget for these items.

Impact of Non-Routine Capital Outlay on Operating Costs

- 20 The improvements will have an ongoing maintenance requirement for the Park Services Fund.
- 23 The Oregon Department of Transportation will be responsible for maintaining the I-5 Chemawa Southbound on-ramp once it is
- 24 Once the trunk line improvements are completed, City of Salem will be responsible for the operating costs as this is a part of a regional sewer system managed by the City of Salem. These improvements have not been identified so operating costs are not known. However, once identified these costs will be reflected in the City of Keizer's sewer rates in the Sewer Operating Fund.
- 25 The ARPA Related projects may have ongoing maintenance requirements for the City in total.

Fund Balance

Ending Fund Balance by Fund Type
Fiscal Year 2023-24



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 2023-24 is \$7,584,000. 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, 2023 | Revenues & Expenditures & Transfers | | June 30, 2024 | Change in Fund | |
|---------------------------------|----------------------|--|----------------------|---------------------|-----------------------|-------------|
| | | Transfers In | Out | | Balance | % Change |
| Governmental Funds: | | | | | | |
| General | \$ 3,616,200 | \$ 11,862,500 | \$ 14,493,100 | \$ 1,993,600 | \$ (1,622,600) | -45% |
| Special Revenue Funds: | | | | | | |
| Street | 2,100,000 | 3,164,600 | 4,727,400 | 537,200 | (1,562,800) | -74% |
| ARPA | 6,939,200 | 2,000,000 | 8,939,200 | - | (6,939,200) | -100% |
| Park Services | 465,800 | 1,141,500 | 1,471,000 | 136,300 | (329,500) | -71% |
| Police Services | 325,500 | 1,058,000 | 1,008,000 | - | (325,500) | -100% |
| Public Education Government | 225,500 | 54,500 | 220,400 | 59,600 | (165,900) | -74% |
| Housing Rehabilitation | 154,400 | 30,000 | 184,400 | - | (154,400) | -100% |
| Keizer Youth Peer Court | 11,900 | 100 | - | 12,000 | 100 | 1% |
| Energy Efficiency | 36,900 | 15,000 | 51,900 | - | (36,900) | -100% |
| Park Improvement | 1,579,900 | 34,000 | 1,542,500 | 71,400 | (1,508,500) | -95% |
| Transportation Improvement | 3,913,300 | 39,900 | 3,983,200 | - | (3,913,300) | -100% |
| Total Special Revenue Funds | 15,752,400 | 7,537,600 | 22,128,000 | 816,500 | (14,935,900) | -95% |
| Total Governmental Funds | \$ 19,368,600 | \$ 19,400,100 | \$ 36,621,100 | \$ 2,810,100 | \$(16,558,500) | -85% |

General Fund - The 2023-24 ending fund balance is \$1,622,600 less than the beginning fund balance. Available fund balance is being used for contingency, to replenish the General Fund's share of reserves in the Administrative Services Fund and for operating expenses.

Street Fund - The 2023-24 ending fund balance is \$1,562,800 less than the beginning fund balance. Available fund balance is being used for one time infrastructure improvements.

ARPA Fund - The 2023-24 ending fund balance is \$6,939,200 less than the beginning fund balance. Available fund balance is being used for ARPA related expenditures.

Park Services Fund - The 2023-24 ending fund balance is \$329,500 less than the beginning fund balance. Available fund balance is being used for future park maintenance and repairs.

Police Services Fund - The 2023-24 ending fund balance is \$325,500 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 2023-24 ending fund balance is \$165,900 less than the beginning fund balance. Available fund balance is being used for contingency.

Housing Rehabilitation Fund - The 2023-24 ending fund balance is \$154,400 less than the beginning fund balance. Available fund balance is being used for housing rehabilitation loans to qualifying low-income homeowners.

Keizer Youth Peer Court - The 2023-24 ending fund balance is \$100 more than the beginning fund balance. Available fund balance is being used for support of Keizer Youth Peer Court.

Energy Efficiency Fund - The 2023-24 ending fund balance is \$36,900 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 2023-24 ending fund balance is \$1,508,500 less than the beginning fund balance. Available fund balance is being used for one-time capital expenditure.

Transportation Improvement Fund - The 2023-24 ending fund balance is \$3,913,300 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, 2023 | Revenues & Transfers In | Expenditures & Transfers Out | June 30, 2024 | Change in Fund Balance | % Change |
|---------------------------------|----------------------|-------------------------|------------------------------|---------------------|------------------------|-------------|
| Proprietary Funds: | | | | | | |
| Enterprise Funds | | | | | | |
| Water | 1,112,200 | 3,623,500 | 4,198,600 | 537,100 | (575,100) | -52% |
| Water Facility | 697,900 | 712,000 | 990,000 | 419,900 | (278,000) | -40% |
| Sewer | 473,000 | 7,350,800 | 7,457,000 | 366,800 | (106,200) | -22% |
| Stormwater | 1,540,500 | 2,137,000 | 3,356,900 | 320,600 | (1,219,900) | -79% |
| Community Center | 390,700 | 401,000 | 741,600 | 50,100 | (340,600) | -87% |
| Street Lighting District | 467,700 | 447,700 | 590,500 | 324,900 | (142,800) | -31% |
| Sewer Reserve | 290,600 | 16,000 | 306,600 | - | (290,600) | -100% |
| Total Enterprise Funds | 4,972,600 | 14,688,000 | 17,641,200 | 2,019,400 | (2,953,200) | -59% |
| Internal Services Fund | | | | | | |
| Administrative Services | 574,500 | 5,370,400 | 5,884,900 | 60,000 | (514,500) | -90% |
| Total Proprietary Funds | 5,547,100 | 20,058,400 | 23,526,100 | 2,079,400 | (3,467,700) | -63% |
| Debt Service Funds | | | | | | |
| Keizer Station LID | 2,696,200 | 1,614,600 | 1,616,300 | 2,694,500 | (1,700) | 0% |
| Total Debt Service Funds | 2,696,200 | 1,614,600 | 1,616,300 | 2,694,500 | (1,700) | 0% |
| Total All Funds | \$ 27,611,900 | \$ 41,073,100 | \$ 61,763,500 | \$ 7,584,000 | \$(20,027,900) | -73% |

Water Fund - The 2023-24 ending fund balance is \$575,100 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 2023-24 ending fund balance is \$278,000 more than the beginning fund balance. This fund is used to build and replace the City's water infrastructure.

Sewer Fund - The 2023-24 ending fund balance is \$106,200 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Stormwater Fund - The 2023-24 ending fund balance is \$1,219,900 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Community Center Fund - The 2023-24 ending fund balance is \$340,600 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Street Lighting District Fund - The 2023-24 ending fund balance is \$142,800 less than the beginning fund balance. Available fund balance is being used for increased electricity costs.

Sewer Reserve Fund - The 2023-24 ending fund balance is \$290,600 less than the beginning fund balance. Available fund balance is being used for sewer line extensions.

Administrative Services Fund - The 2023-24 ending fund balance is \$514,500 less than the beginning fund balance. Available fund balance is being used for contingency.

Keizer Station Local Improvement District Fund - The 2023-24 ending fund balance is \$1,700 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 FY19-20 | Budget FY20-21 | Budget FY21-22 | Budget FY22-23 | Budget FY23-24 | Monthly Salary Range (1.0 FTE) |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------------|
| CITY MANAGER | | | | | | |
| City Manager | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 11,683 - \$ 15,243 |
| 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 | \$ 10,599 - \$ 13,829 |
| Legal Assistant | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 4,635 - \$ 6,049 |
| 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 | \$ 7,540 - \$ 9,838 |
| Deputy City Recorder | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 4,635 - \$ 6,049 |
| Total City Recorder | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | |
| HUMAN RESOURCES | | | | | | |
| Human Resources Director | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 9,613 - \$ 12,542 |
| Human Resources Generalist | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 5,628 - \$ 7,341 |
| Total Human Resources | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | |
| FINANCE | | | | | | |
| Assistant City Manager - Finance Director | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 10,599 - \$ 13,829 |
| Network Administrator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 6,205 - \$ 8,096 |
| Systems Technician | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 5,628 - \$ 7,341 |
| Accountant | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | \$ 4,205 - \$ 5,488 |
| Accounting Technician | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 4,205 - \$ 5,488 |
| Accounting Specialist | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | \$ 3,638 - \$ 4,748 |
| Court Clerk II | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 3,815 - \$ 4,978 |
| Administrative Specialist | 1.0 | 1.0 | 0.0 | 1.0 | 1.0 | \$ 3,638 - \$ 4,748 |
| Community Center Coordinator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 4,007 - \$ 5,228 |
| Community Center Assistant | 0.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 3,463 - \$ 4,524 |
| Total Finance | 11.0 | 12.0 | 11.0 | 12.0 | 12.0 | |
| COMMUNITY DEVELOPMENT | | | | | | |
| Community Development Director | 1.0 | 1.0 | 0.0 | 0.0 | 0.0 | \$ 9,613 - \$ 12,542 |
| Planning Director | 0.0 | 0.0 | 1.0 | 1.0 | 1.0 | \$ 7,914 - \$ 10,327 |
| Senior Planner | 1.0 | 1.0 | 0.0 | 0.0 | 0.0 | \$ 6,205 - \$ 8,096 |
| Assistant Planner | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 4,864 - \$ 6,349 |
| Code Compliance Officer | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 4,635 - \$ 6,049 |
| Permit Specialist | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 4,205 - \$ 5,488 |
| Total Community Development | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | |

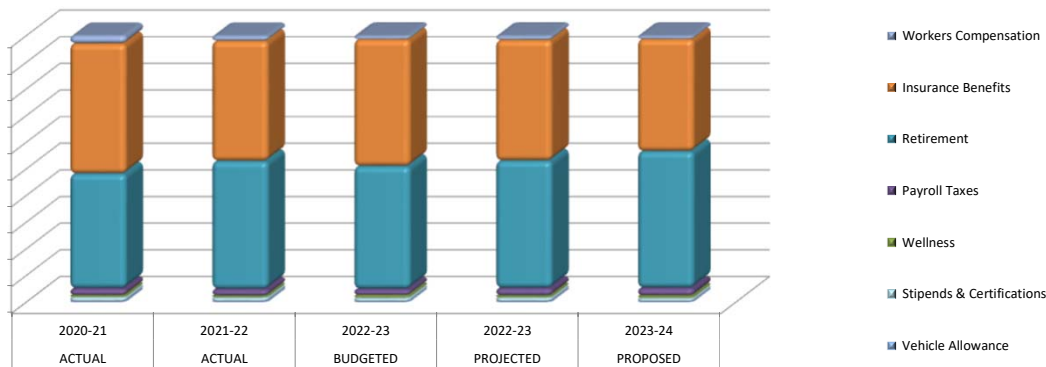
Staffing History and Pay Ranges

| | Budget FY19-20 | Budget FY20-21 | Budget FY21-22 | Budget FY22-23 | Budget FY23-24 | Monthly Salary Range (1.0 FTE) |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------------------------|
| PUBLIC WORKS | | | | | | |
| Public Works Director | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 9,613 - \$ 12,542 |
| Facility Maintenance | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 4,415 - \$ 5,760 |
| Municipal Utility Laborer | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 3,626 - \$ 4,735 |
| Municipal Utility Worker I - Parks | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | \$ 3,997 - \$ 5,216 |
| Parks & Facilities Division Manager | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 5,907 - \$ 7,708 |
| Municipal Utility Worker I - General | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | \$ 4,198 - \$ 5,477 |
| Municipal Utility Worker II - General | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | \$ 4,633 - \$ 6,048 |
| Municipal Utility Worker II - Customer Service | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 4,408 - \$ 5,751 |
| Municipal Utility Worker II - Stormwater | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 4,633 - \$ 6,048 |
| Municipal Utility Worker III - Water | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | \$ 5,106 - \$ 6,663 |
| Water Division Manager | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 6,205 - \$ 8,096 |
| Street & Stormwater Operations Division Manager | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 6,205 - \$ 8,096 |
| Project Manager | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 6,205 - \$ 8,096 |
| Environmental & Technical Division Manager | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 6,205 - \$ 8,096 |
| Environmental Program Technician | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | \$ 5,108 - \$ 6,668 |
| Senior Environmental Program Technician | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 5,628 - \$ 7,341 |
| GIS Technician | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 5,108 - \$ 6,668 |
| Permit Specialist | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 4,205 - \$ 5,488 |
| Total Public Works | 29.0 | 29.0 | 29.0 | 29.0 | 29.0 | |
| POLICE | | | | | | |
| Chief | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 10,599 - \$ 13,829 |
| Deputy Chief | 1.0 | 0.0 | 0.0 | 0.0 | 0.0 | \$ 9,161 - \$ 11,951 |
| Lieutenants | 3.0 | 4.0 | 4.0 | 3.0 | 3.0 | \$ 8,304 - \$ 10,837 |
| Sergeants | 6.0 | 6.0 | 6.0 | 7.0 | 7.0 | \$ 7,178 - \$ 9,365 |
| Police Officers | 31.0 | 31.0 | 31.0 | 31.0 | 31.0 | \$ 5,519 - \$ 7,221 |
| Total Sworn Positions | 42.0 | 42.0 | 42.0 | 42.0 | 42.0 | |
| Executive Assistant - Police | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 4,635 - \$ 6,049 |
| Crime Analyst | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 5,143 - \$ 6,708 |
| Community Services Officer | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | \$ 4,441 - \$ 5,796 |
| Property & Evidence Specialist II | 0.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 4,441 - \$ 5,796 |
| Property & Evidence Specialist I | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 4,236 - \$ 5,529 |
| Police Support Supervisor | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | \$ 5,628 - \$ 7,341 |
| Police Support Specialists | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 | \$ 4,030 - \$ 5,259 |
| Total Non-sworn Positions | 7.5 | 8.0 | 8.0 | 8.0 | 8.0 | |
| Total Police Department | 49.5 | 50.0 | 50.0 | 50.0 | 50.0 | |
| Grand Total All Departments | 101.5 | 103.0 | 101.0 | 102.0 | 102.0 | |

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 | 79.0% | 0.0% | 3.9% | 0.1% | 1.8% | 1.2% | 8.1% | 0.1% | 5.8% | 100.0% |
| CITY ATTORNEY | | | | | | | | | | |
| Attorney Staff | 91.1% | 0.0% | 4.6% | 0.1% | 1.3% | 0.2% | 0.9% | 0.1% | 1.7% | 100.0% |
| HUMAN RESOURCES | | | | | | | | | | |
| Human Resource Staff | 66.8% | 0.0% | 3.2% | 0.1% | 2.2% | 2.3% | 15.2% | 0.2% | 10.0% | 100.0% |
| FINANCE | | | | | | | | | | |
| Finance and Accounting Staff | 48.6% | 0.0% | 8.7% | 0.4% | 0.9% | 17.1% | 17.1% | 1.6% | 5.6% | 100.0% |
| Administrative Specialist | 15.2% | 0.0% | 2.6% | 0.0% | 70.0% | 5.0% | 5.0% | 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 | 66.8% | 0.0% | 3.2% | 0.1% | 2.2% | 2.3% | 15.2% | 0.2% | 10.0% | 100.0% |
| Community Center Staff | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| PUBLIC WORKS | | | | | | | | | | |
| Director | 7.0% | 0.0% | 40.0% | 0.0% | 0.0% | 5.0% | 25.0% | 5.0% | 18.0% | 100.0% |
| Public Works Permit Specialist | 0.0% | 0.0% | 43.0% | 0.0% | 0.0% | 12.0% | 30.0% | 10.0% | 5.0% | 100.0% |
| Stormwater Program Staff | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% |
| GIS Technician | 0.0% | 10.0% | 5.0% | 0.0% | 0.0% | 0.0% | 37.0% | 0.0% | 48.0% | 100.0% |
| Municipal Utility Laborer | 0.0% | 0.0% | 5.0% | 0.0% | 0.0% | 0.0% | 70.0% | 0.0% | 25.0% | 100.0% |
| Municipal Utility Worker I - Parks | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Municipal Utility Worker I - Stormwater | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 100.0% |
| Municipal Utility Worker I - Water, Stormwater | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 75.0% | 0.0% | 25.0% | 100.0% |
| Municipal Utility Worker I - Street, Water | 0.0% | 0.0% | 75.0% | 0.0% | 0.0% | 0.0% | 25.0% | 0.0% | 0.0% | 100.0% |
| Municipal Utility Worker II - Street, Stormwater | 0.0% | 0.0% | 25.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 75.0% | 100.0% |
| Municipal Utility Worker I & II - Water | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 0.0% | 0.0% | 100.0% |
| Municipal Utility Worker III - Water | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 0.0% | 0.0% | 100.0% |
| Project Manager | 0.0% | 0.0% | 25.0% | 0.0% | 0.0% | 0.0% | 65.0% | 0.0% | 10.0% | 100.0% |
| Water Division Manager | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% | 0.0% | 0.0% | 100.0% |
| Street & Stormwater Operations Division Manager | 0.0% | 0.0% | 40.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 60.0% | 100.0% |
| Parks & Facilities Division Manager | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Facility Maintenance Staff | 67.8% | 0.0% | 3.5% | 0.1% | 2.2% | 2.3% | 14.7% | 0.2% | 9.2% | 100.0% |
| CITY RECORDER | | | | | | | | | | |
| City Recorder Staff | 79.1% | 0.0% | 3.9% | 0.1% | 1.8% | 1.2% | 8.1% | 0.1% | 5.7% | 100.0% |
| PLANNING | | | | | | | | | | |
| Community Development Director | 87.0% | 0.0% | 10.0% | 0.0% | 0.0% | 1.0% | 1.0% | 0.0% | 1.0% | 100.0% |
| Planning Director | 87.0% | 0.0% | 10.0% | 0.0% | 0.0% | 1.0% | 1.0% | 0.0% | 1.0% | 100.0% |
| Senior Planner | 97.0% | 0.0% | 0.0% | 0.0% | 0.0% | 1.0% | 1.0% | 0.0% | 1.0% | 100.0% |
| Assistant Planner | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Code Enforcement | 85.0% | 0.0% | 15.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| Permit Specialist | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |
| POLICE | | | | | | | | | | |
| All staff | 100.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 100.0% |

Summary of Employee Benefits



| LINE ITEM | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE FROM BUDGETED 2022-23 | % CHANGE FROM PROJECTED 2022-23 |
|-----------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|---|--|
| 1 Salaries and Wages | \$ 7,646,432 | \$ 7,950,276 | \$ 8,540,300 | \$ 8,482,300 | \$ 8,990,600 | | | 5% | 6% |
| 2 Overtime | 198,072 | 270,647 | 264,300 | 291,100 | 282,900 | | | 7% | -3% |
| 3 ARPA - Salaries and Wages | - | - | 1,095,000 | 220,000 | 400,000 | | | 100% | 100% |
| 4 Vehicle Allowance | 3,500 | 3,850 | 4,200 | 4,200 | 4,200 | | | 0% | 0% |
| 5 Stipends & Certifications | 80,995 | 83,384 | 83,800 | 85,300 | 87,800 | | | 5% | 3% |
| 6 Wellness | 24,920 | 25,150 | 52,200 | 30,500 | 52,000 | | | 0% | 70% |
| 7 Payroll Taxes | 122,784 | 129,148 | 138,000 | 156,300 | 199,800 | | | 45% | 28% |
| 8 Retirement | 2,054,858 | 2,500,446 | 2,740,600 | 2,641,400 | 3,467,800 | | | 27% | 31% |
| 9 Insurance Benefits | 2,332,369 | 2,350,332 | 2,835,200 | 2,505,500 | 2,850,500 | | | 1% | 14% |
| 10 Workers Compensation | 152,024 | 114,008 | 96,900 | 100,900 | 102,300 | | | 6% | 1% |
| | \$ 12,616,626 | \$ 13,427,241 | \$ 15,850,500 | \$ 14,517,500 | \$ 16,437,900 | | | 4% | 13% |

Notes:

- The budget provides for a 3.0% salary and wage increase for non-represented employees, 3.0% for employees represented by the Keizer Police Association and 3.5% for employees represented by the Local 737. Salaries and wages provides for 102 full-time employees. The City is currently in negotiations with the Keizer Police Association as the applicable labor agreement expires June 30, 2023 therefore actual wage ranges for fiscal year 2023-24 are not known.
- \$400,000 has been provided in the current budget to provide for payroll costs associated with the retirement/new hire process.
- Vehicle Allowance is for the City Manager as established in an employment contract.
- The City has a wellness program for Police Department staff as a result of union negotiations. The program pays \$250 to each employee who passes a standardized fitness test. The test is offered twice a year. In addition the City offers a Wellness program to City Hall and Public Works employees in which they can receive an incentive up to \$500 per year. The City budgets the maximum potential incentive amount to ensure adequate funds are available so that every employee can participate.
- Medicare costs are 1.45% of eligible wages and deferred compensation contributions. Social security is paid to employees who are not otherwise eligible for retirement benefits. In addition the City is required to contribute 0.4% as part of the Paid Leave Oregon legislation.
- Benefits are paid as a percentage of wages and salaries, therefore costs increase as a result of wage, salary, and merit increases.
- 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 FY23-24, the City's health and dental insurance will increase no more than 5%. 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 FY23-24 for these premiums, however, premiums are based on salaries and wages and will be adjusted accordingly.
- Workers Compensation costs are based on a percentage of eligible wage and salary by employee class. Class rates are developed using claims experience in those classes. Class rates are expected to remain consistent with the prior year.

City Manager's Office

OVERVIEW

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

PRIMARY FUNCTIONS

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

COUNCIL GOALS ASSIGNED

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

COMMUNITY INVOLVEMENT

- Chamber of Commerce
- Rotary

ADVISORY COMMITTEES

- Long-Range Planning Committee
- Budget Committee

WORKLOAD INDICATORS

| Workload Indicators | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 est. |
|-----------------------|--------------|--------------|--------------|--------------|---------------|
| City Council meetings | 29 | 28 | 36 | 39 | 33 |
| Total Expenditures | \$32 million | \$30 million | \$29 million | \$29 million | \$34 million |
| City-wide FTE | 100.5 | 101.5 | 101 | 102 | 102 |

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

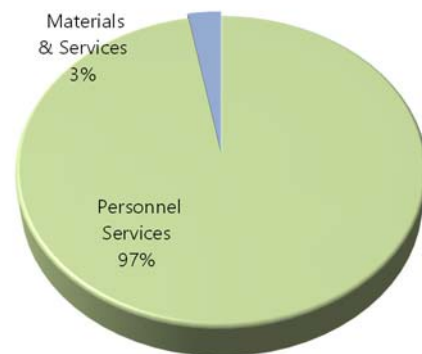
- Strengthen public safety
- Improve parks support and capacity
- Stabilize funding capacity
- Promote economic development
- Complete Periodic Review and proceed with urban growth boundary expansion measures
- Complete council goals

TOTAL EXPENDITURES \$290,100

1.0 FTE

Personnel Services **\$281,800**

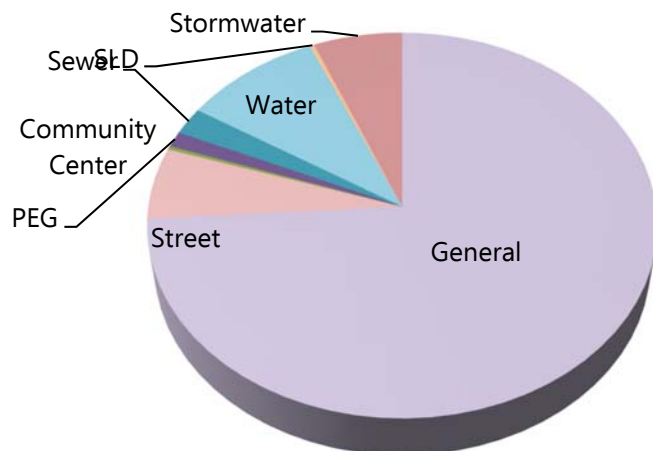
Materials & Services **\$8,300**



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 | \$ | 229,200 |
| Street | | 11,300 |
| PEG | | 300 |
| Community Center | | 5,200 |
| Sewer | | 3,500 |
| Water | | 23,500 |
| SLD | | 300 |
| Stormwater | | 16,800 |
| | \$ | <u>290,100</u> |



City Attorney's Office

OVERVIEW

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

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

PRIMARY FUNCTIONS

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

ADVISORY COMMITTEES

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

COUNCIL GOALS ASSIGNED

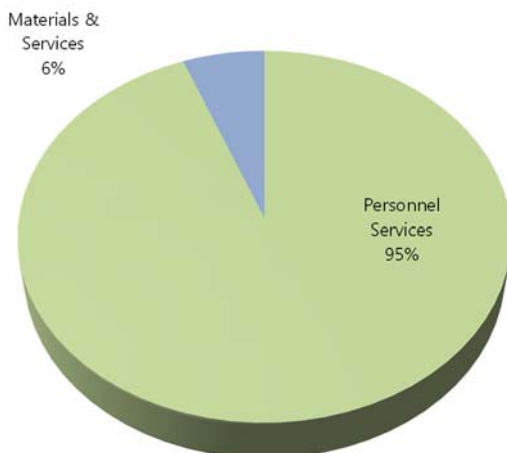
- Take appropriate steps to adopt a new Parks and Recreation Master Plan. (City Attorney to assist staff on notices and appropriate documentation.) - **COMPLETED**
- Conduct Request for Proposal solicitation process for codification. (City Attorney to prepare documentation and assist staff on selection process.) - **COMPLETED**
- Codify City Ordinances. (City Attorney to assist with process and take appropriate documentation to Council.)
- Explore and determine policy direction regarding inclusivity. (City Attorney to draft documents and assist staff and Council on legal issues.) - **COMPLETED**
- Council Rules of Procedure (City Attorney to assist Committee on revisions and prepare for Council adoption) - **COMPLETED**
- Recruitment of new City Manager. (City Attorney to assist staff as necessary.) - **COMPLETED**

TOTAL EXPENDITURES \$413,100

2.0 FTE

Personnel Services \$378,100

Materials & Services \$35,000



WORKLOAD INDICATORS

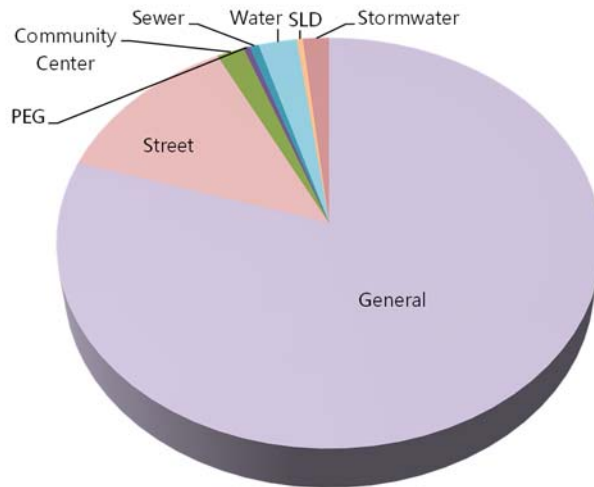
| Workload Indicators | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 est. |
|--|----------|----------|----------|----------|---------------|
| City Council meetings | 29 | 28 | 36 | 39 | 33 |
| City Ordinances/ Orders reviewed and adopted | 16 | 16 | 22 | 10 | 16 |
| City Resolutions reviewed and adopted | 112 | 75 | 92 | 88 | 70 |
| Planning Commission Meetings | 8 | 9 | 9 | 4 | 7 |

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 | \$ | 376,400 |
| Street | | 19,000 |
| PEG | | 400 |
| Community Center | | 5,400 |
| Sewer | | 800 |
| Water | | 3,700 |
| SLD | | 400 |
| Stormwater | | 7,000 |
| | \$ | <u>413,100</u> |



HIGHLIGHTS

- Assist in review and challenge of the Climate Friendly and Equitable Community rules adopted by the Land Conservation and Development Commission
- Review, draft and assist on Ordinance/Resolution for right-of-way use regulation and fees
- Draft City Property Conduct Ordinance (exclusion ordinance)
- Assist Council and draft documents regarding the library services fee ballot measure

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 function. The City Recorder staff serves as the Clerk of the City Council and related boards, commission, and committees, Records Manager, Risk 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;
- 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
- Community Diversity Engagement Committee
- Keizer Public Arts Commission
- Keizer Parks and Recreation Advisory Committee
- Long-Range Planning Task Force
- Planning Commission
- Personnel Policy Committee
- 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, including improvements to the City's website and use of social media mediums.
- Complete the codification of City Ordinances.
- Complete the implementation of the Agenda Management Program
- Support City Council Committees and Task Force in their efforts to accomplish established City Council goals.

City Recorder's Department

HIGHLIGHTS

- Participated in the process and decision of the service provider for the City's codification and agenda management programs.
- Provided city volunteers with the support and educational information they needed to carry forth the goals and objectives of the City.
- Hiring of Community Center Coordinator and Assistant Positions.
- Transition of the management of the Community Center to the Assistant City Manager
- Complete 31 years of service as the City Recorder of the City of Keizer.

GOALS AND INITIATIVES

- Complete the codification of City Ordinances
- Implement the agenda management program
- Assist in the transition to a new City Recorder

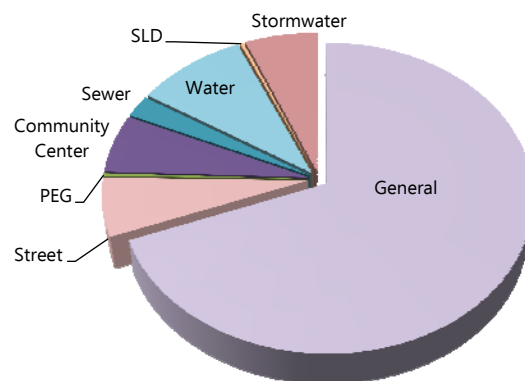
TOTAL EXPENDITURES \$328,700 (City Recorder's Department)

2.0 FTE

Personnel Services \$322,200

Materials & Services \$6,500

| | | |
|------------------|----|----------------|
| General | \$ | 260,300 |
| Street | | 12,800 |
| PEG | | 300 |
| Community Center | | 5,800 |
| Sewer | | 3,900 |
| Water | | 26,600 |
| SLD | | 300 |
| Stormwater | | 18,700 |
| | \$ | <u>328,700</u> |



ALLOCATION OF CITY RECORDER COSTS

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

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

City Recorder's Department

WORKLOAD INDICATORS

| Workload Indicators | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 |
|---|------------------------|--------------------------|--------------------------|------------------------|------------------------|
| Number of City Council Work and Regular Session Meetings | 34 | 29 | 36 | 37 | 36 |
| City Ordinances/ Orders reviewed and adopted | 16 | 16 | 26 | 10 | 13 |
| City Resolutions reviewed and adopted | 112 | 75 | 70 | 104 | 67 |
| Planning Commission Meetings | 8 | 9 | 10 | 8 | 7 |
| City Records Destruction (following Oregon State Retention policy guidelines) | 42 cubic feet of paper | 85.6 cubic feet of paper | 96.8 cubic feet of paper | 88 cubic feet of paper | 87 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. The Department holds itself accountable to the City's Customer Service Principals, ensuring support is Friendly, Trustworthy, Empathetic, Helpful, Knowledgeable and Communicative.

PRIMARY FUNCTIONS

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

ADVISORY COMMITTEES

- Personnel Policy Committee

HIGHLIGHTS

- Partnered with City Leadership to research and implement a 1.5% wage adjustment and opportunity to cash out up to 80 hours accrued leave to address excessive increases in cost of living inability to take leave during and following the pandemic.
- Continued partnership with City Leadership and all employees to respond to COVID-19 continuing through this fiscal year including employee consultation, research, purchase & provision of Personal Protective Equipment (PPE), continually changing parameters and related policy updates, all staff communications, building & vehicle safety, status checks as needed and update of policies as needed.
- Completed Open Enrollment, Performance Evaluations and Annual Training for Bloodborne Pathogens, Portable fire Extinguishers, Cyber Security Basics for all employees.
- Partnered with Keizer Police Department to provide Active Threat training to City employees and the City Council.
- Partnered with City leadership and the Safety Committee to implement After Building Closure Procedures based on concerns raised by employees regarding unauthorized persons in the facility.
- Continued work on Pay Equity Study as recommended as a necessary step by third-party consultant prior to consideration of implementation of non-represented salary survey recommendations.
- Completed classification reviews for two departments to support the reclassification of the City Recorder (removal of Community Center as primary responsibility), and Finance Director to Assistant City Manager/Finance Director.
- Provided annual Health & Wellness activities and education including a gift of custom insoles for all City employees and engraved water bottles for those attending Safety Break.
- Partnered with the Assistant City Manager/Finance Director to research and begin implementation of the Oregon Paid Family Medical Leave Act (OPFMLA), also known as Paid Leave Oregon (PLO).

Human Resources

- Partnered with the Police Department and labor attorney to represent the City in collective bargaining with the Keizer Police Association.
- Requested and received Statement of Support for the Guard and Reserve on behalf of the City of Keizer to support attracting and retaining excellent new employees.
- Received League of Oregon Cities awards for Excellence in Safety for mid-size Oregon cities and Excellence in Best Practice for the entire state.
- Presented Safety and Health Achievement Recognition Program (SHARP) certification information at the Santiam Chapter of the American Society of Safety Professionals (ASSP) and consultation to other municipalities on how to start their journey to SHARP certification.
- Partnered with the City Manager, Finance and Legal to develop, implement and evaluate candidates for a new Payroll and HRIS system.
- Partnered with City's Executive Leadership Team and labor attorneys to review and update time capture practices and procedures in light of recent case law of Eisele v. Home Depot U.S.A.
- Partnered with labor attorneys to draft, further research and present a full document draft update of the City's Personnel Policy Manual to the City's Executive Leadership Team.

GOALS AND INITIATIVES

- Upon adoption of a fully updated 2023 City Personnel Policy Manual, transition to annual planned individual policy updates as needed, beginning with leave policies related to PLO.
- Secure investment management advisory services and conduct RFP process to select a single, best provider for City's Deferred Compensation Plan.
- Complete transition to automated HR information system (HRIS) and online recruitment tools to better leverage limited resources and staff, improve data analysis capacity and communication capacity with applicants.

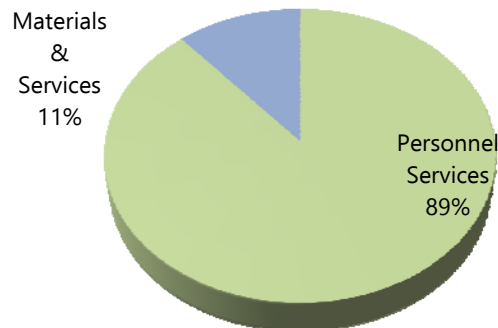
TOTAL EXPENDITURES \$444,700 – 2.0FTE

Personnel Services \$397,400

Materials & Services \$47,300

OTHER BUDGETARY RESPONSIBILITIES

| | |
|-----------------------|-------------|
| Wages & Salaries | \$9,755,600 |
| Insurance Premiums | \$2,850,500 |
| Retirement | \$3,464,700 |
| Workers' Compensation | \$102,300 |
| Labor Attorney | \$46,000 |
| Wellness Programs | \$52,000 |

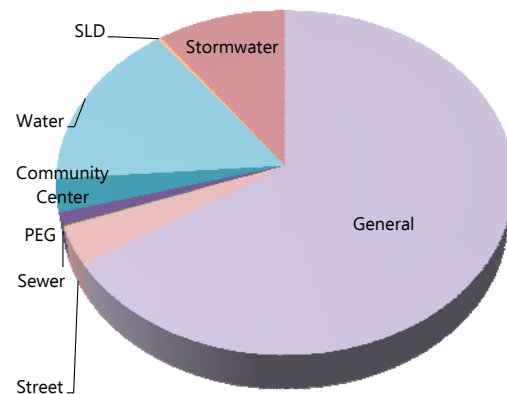


Human Resources

ALLOCATION OF HUMAN RESOURCE COSTS

Costs are allocated based on City-wide FTE allocations.

| | | |
|------------------|----|---------|
| General | \$ | 297,100 |
| Street | | 14,200 |
| PEG | | 400 |
| Community Center | | 9,800 |
| Sewer | | 10,200 |
| Water | | 67,600 |
| SLD | | 900 |
| Stormwater | | 44,500 |
| | \$ | 444,700 |



| Workload Indicators* | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 est. |
|--------------------------------------|----------|----------|----------|----------|---------------|
| Budgeted Positions Served | 100.5 | 101.5 | 101.0 | 102.0 | 102.0 |
| Recruitments Posted | 14 | 6 | 13 | 10 | 11 |
| Employment Applications Processed | 200 | 100 | 123 | 142 | 121 |
| Personnel Action Forms Completed | 200 | 166 | 169 | 202 | 265 |
| FMLA/OFLA Claims Managed | 20 | 17 | 64 | 64 | 15 |
| Workers' Compensation Claims Managed | 4 | 4 | 6 | 6 | 8 |

| Performance Measures | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 est. |
|--|----------|----------|----------|----------|---------------|
| % of Regular Status Position Employees Who Pass Probation* | 82% | 99% | 100% | 100% | 100% |
| Percentage of Current Job Descriptions | 100% | 99% | 99% | 100% | 100% |
| Percentage of Employees with Current Performance Evaluations | 100% | 100% | 100% | 100% | 100% |
| Percentage of Employees Participating in Wellness Programs | 73% | 99% | 96% | 97% | 95% |

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

Finance Department

OVERVIEW

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

PRIMARY FUNCTIONS

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

ADVISORY COMMITTEES

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

NON-DEPARTMENTAL

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

HIGHLIGHTS

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

WORKLOAD INDICATORS

| Workload Indicators | FY18-19 | FY19-20 | FY20-21 | FY21-22 | Est FY22-23 |
|--------------------------|---------------|---------------|---------------|---------------|----------------|
| Property Taxes Levied | \$5.4 million | \$5.6 million | \$5.8 million | \$5.9 million | \$6.1 million |
| City Funds/ Cost Centers | 19/33 | 19/33 | 19/33 | 20/33 | 20/33 |
| Total Budget | \$45 million | \$48 million | \$48 million | \$60 million | \$64 million |
| Debt Outstanding | \$16 million | \$14 million | \$12 million | \$11 million | \$10 million |
| Total Revenues | \$28 million | \$29 million | \$30 million | \$36 million | \$34 million |
| Total Expenditures | \$28 million | \$30 million | \$29 million | \$29 million | \$34 million |

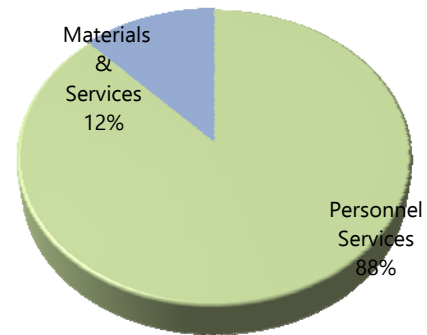
Finance Department

TOTAL EXPENDITURES

\$654,200 Administrative Services Fund
4.0 FTE

Personnel Services \$576,100

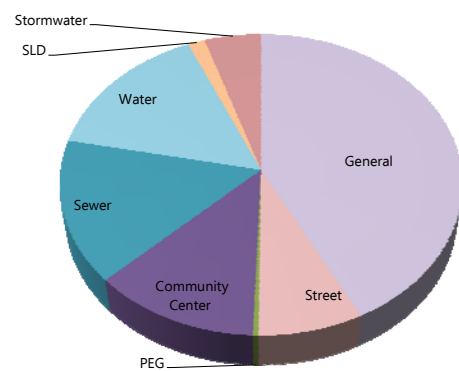
Materials & Services \$78,100



ALLOCATION OF COSTS

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

| | | |
|------------------|----|----------------|
| General | \$ | 278,000 |
| Street | | 50,400 |
| PEG | | 2,600 |
| Community Center | | 80,500 |
| Sewer | | 100,100 |
| Water | | 100,100 |
| SLD | | 9,800 |
| Stormwater | | 32,700 |
| | \$ | <u>654,200</u> |



INFORMATION SYSTEMS

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

HIGHLIGHTS

- Upgraded the City's data servers
- Upgraded the City's email server

GOALS AND INITIATIVES

- Upgrade the City's telephone system

WORKLOAD INDICATORS

| Workload Indicators | FY 18-19 | FY 19-20. | FY 20-21 | FY 21-22 | FY 22-23 est. |
|---------------------------------|----------|-----------|----------|----------|---------------|
| Computer Workstations supported | 160 | 165 | 163 | 168 | 173 |
| Telephones supported | 118 | 123 | 121 | 123 | 123 |
| City facilities networked | 2 | 2 | 2 | 2 | 2 |

TOTAL EXPENDITURES

Finance Department

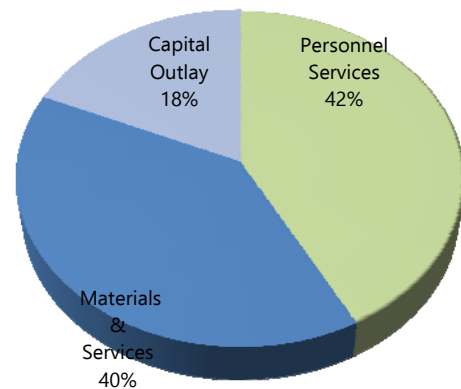
\$732,800 Administrative Services Fund

2.0 FTE

Personnel Services \$308,800

Materials & Services \$289,000

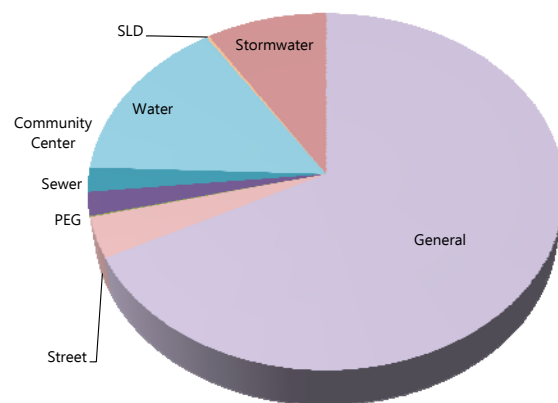
Capital Outlay \$135,000



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 | \$ | 499,700 |
| Street | | 22,000 |
| PEG | | 700 |
| Community Center | | 18,300 |
| Sewer | | 26,400 |
| Water | | 99,700 |
| SLD | | 1,500 |
| Stormwater | | 64,500 |
| | \$ | <u>732,800</u> |



UTILITY BILLING

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

HIGHLIGHTS

- Continued commitment to providing excellent customer service

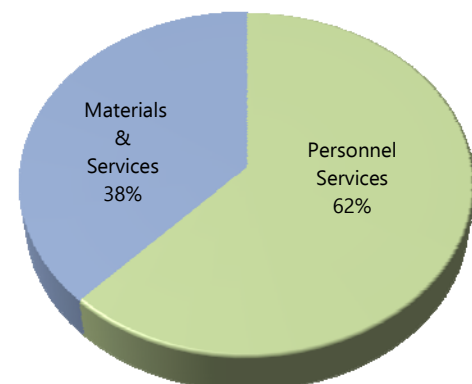
TOTAL EXPENDITURES

\$507,000 Administrative Services Fund

3.0 FTE

Personnel Services \$318,900

Materials & Services \$188,100



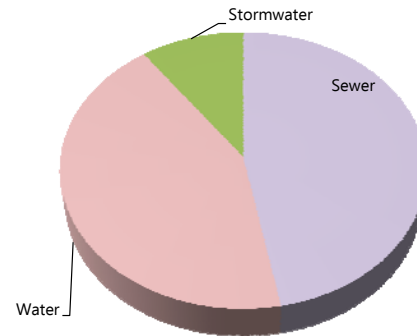
ALLOCATION OF COSTS

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

Finance Department

10% stormwater.

| | | |
|------------|----|----------------|
| Sewer | \$ | 238,300 |
| Water | | 218,000 |
| Stormwater | | 50,700 |
| | \$ | <u>507,000</u> |



WORKLOAD INDICATORS

| Workload Indicators | FY 18-19 | FY 19-20. | FY 20-21 | FY 21-22 | FY 22-23 est. |
|-----------------------------|----------|-----------|----------|----------|---------------|
| Utility Bills processed | 68,209 | 58,873 | 68,206 | 66,990 | 66,900 |
| Utility accounts maintained | 11,200 | 11,245 | 11,212 | 11,165 | 11,200 |
| Shut-offs processed | 1,003 | 777 | 511 | 299 | 280 |
| Service Requests | 2,767 | 3,263 | 2,825 | 3,209 | 3,250 |

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

- Completed the request for proposal process for third party collection services,
- Extended the municipal court and court interpreter agreements
- Remain current in upcoming legislative changes

WORKLOAD INDICATORS

| Workload Indicators | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY 22-23 est |
|------------------------------|-----------|-----------|-----------|-----------|--------------|
| Citations Processed | 2,198 | 1,700 | 1,667 | 1,281 | 1,500 |
| Accounts sent to Collections | 598 | 294 | 415 | 691 | 540 |
| Amounts sent to Collections | \$584,332 | \$375,723 | \$515,285 | \$502,250 | \$354,100 |

The City experienced a significant decrease in municipal court fines in fiscal year 2019-20, 2020-21 and 2021-22 as

Finance Department

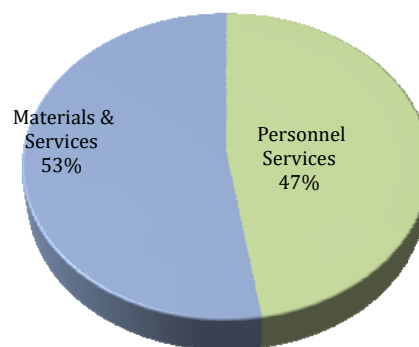
the result of the COVID-19 pandemic in which a significant number of residents remained at home rather than maintaining their regular travel patterns.

TOTAL EXPENDITURES \$232,200

FTE 1.0

Personnel Services \$110,200

Materials & Services \$122,000



EVENT 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. During the week, the Center is busy with business meetings, trainings, seminars, and association meetings. On the weekends, social events such as weddings, birthdays, and fundraising events occur in the Center. The Keizer Rotary Club holds their weekly luncheons, the Keizer Community Library holds book sales, and the American Red Cross uses the facility for blood drives.

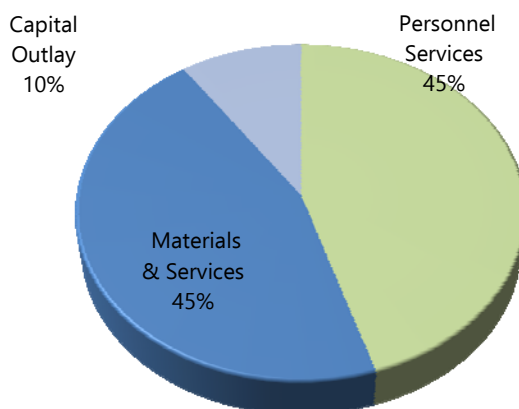
TOTAL EXPENDITURES \$518,600

FTE 2.0

Personnel Services \$233,900

Materials & Services \$234,700

Capital Outlay \$50,000



Planning

OVERVIEW

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

COUNCIL GOALS ASSIGNED

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

- Planning Commission

PRIMARY FUNCTIONS

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

ADVISORY COMMITTEES

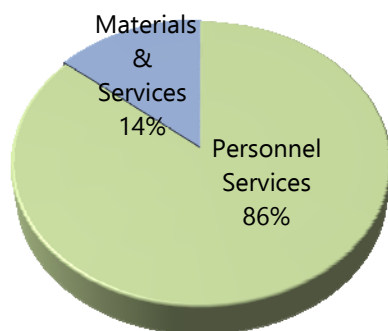
TOTAL EXPENDITURES \$634,100

4.0 FTE

Personnel Services \$545,900

Materials & Services

\$88,200



WORKLOAD INDICATORS

| Workload Indicators | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | FY22-23 Est YTD |
|--|---------------|---------------|----------|----------|-----------------|
| Land Use Applications | 15 | 20 | 16 | 19 | 15 |
| Building Permits Reviewed | 119 | 147 | 144 | 134 | 81 |
| Single Family Permits Issued | 33 | 33 | 18 | 31 | 23 |
| Multi-family Permits Issued | 0 | 25 | 8 | 8 | 16 |
| Valuation of Permits Issued (in thousands) | \$30,880 | \$30,000 | \$28,162 | \$16,356 | \$35,944 |
| Code Enf. Violations | Not available | Not available | 660 | 1012 | 800 |

HIGHLIGHTS

Planning

The Planning department, like all areas of the City, continues to utilize various virtual and on-line platforms to keep business operating at an optimal level. Virtual pre-application meetings and on-line building permit and land use application submissions have proven to be both effective and efficient. The updated 2019 "Buildable Lands Inventory and Housing Needs Analysis" which has yet to be adopted, identifies that needed land for housing in the 20-year planning period is significantly lower than previously identified due to changes in population projections and work the City has done to make efficient use of the limited land supply Keizer has.

The Planning Commission completed significant work to implement necessary changes to the Keizer Development Code and Comprehensive Plan mandated by HB2001 to address "middle housing" development within the City. These changes allow the development of additional housing types such as duplexes, triplexes, quadplexes, and cottage clusters in residential areas. Some projects have recently gotten underway taking advantage of these new opportunities.

The Department continues to be actively involved in coordinating the development of the Keizer Station Area and support to City development plans and activities. This includes a proposed Amendment to Keizer Station Area D that will allow for the development of the remaining area.

Significant staff time and coordination have been spent on the State mandated Climate Friendly and Equitable Communities Rules. Coordination with regional partners to complete the Scenario Planning process for our region has begun and will ultimately inform the City's future update to the Transportation System Plan. Staff is working, with the help of consultants, to complete a study on "Climate Friendly Areas" which is a requirement of the rulemaking process.

Code enforcement activities include Council adopted ordinances, Development Code requirements, Parking issues including addressing abandoned vehicles, junk, solid waste, and noxious vegetation. Code enforcement continues to provide significant support to the Police department for such things as homeless encampments, graffiti, and other issues. The code compliance officer served as the point of contact for the City for the "Point in Time" Count Workgroup for our region. Addressing ongoing issues of vacant homes, derelict buildings, squatters, and housing code (life safety violations) issues in the rental housing market is also a significant issue being addressed through Code Enforcement.

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

GOALS AND INITIATIVES

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

Continue coordinating and participating with regional partners to comply with Climate Friendly and Equitable Communities Rulemaking process as applicable. Continue working to complete a "Climate Friendly Area" study, with additional future work to adopt identified areas within Keizer that meet the requirements of the State mandate. Significant public involvement and engagement is anticipated.

Police Department

OVERVIEW

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

DEPARTMENT-WIDE EMPLOYEES

42 sworn FTE, 8 non-sworn FTE

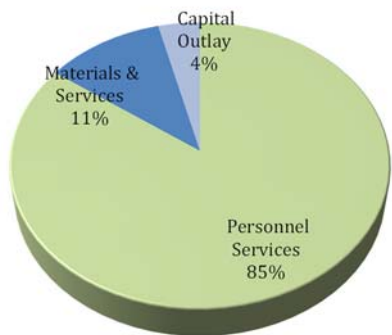
TOTAL EXPENDITURES: \$10,120,200

General Fund – Police Operations

Personnel Services \$8,597,600

Materials & Services \$1,126,500

Capital Outlay - \$396,100



Performance Measurements

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

Output Measurements

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

Outcome Measurements

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

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

| | 2018 | 2019 | 2020 | 2021 | 2022 |
|--|-------|-------|-------|-------|-------|
| NIBRS Persons, Property, and Society Crimes Investigated | 2,917 | 2,746 | 2,552 | 2,413 | 2,581 |
| Traffic crashes | 712 | 559 | 408 | 344 | 340 |
| Traffic injury crashes | 71 | 72 | 37 | 38 | 25 |
| Traffic citations | 1,904 | 2,286 | 1,447 | 1,791 | 1,950 |
| Traffic written warnings | 1,075 | 1,579 | 1,426 | 1,138 | 944 |

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

Any given year averages about 19,000 documented police activities, though that average can vary significantly, with what has been an average daily workload of between 52 and 74 law enforcement-related events, but all of the 2500 to 3000 NIBRS crimes (and many other activities that aren't reflected in NIBRS) require significant, even if not time-consuming documentation. One of those 19,000 documented police activities can be as simple as a three-minute, non-criminal traffic stop involving one police officer followed by a few minutes of data entry or as complex as a months-long death investigation involving many officers and hundreds of pages of documentation.

Outcomes. Again, outcomes reflect those things we aspire towards. Though not as discrete as outputs, outcomes can still be measured using qualitative research, which is generally done through observation and by asking

Police Department

questions. The City's last survey of its residents was in 2017, but extemporaneous conversations and unsolicited feedback since then indicate the sentiments reflected in the 2017 survey continue. The police department's survey questions and the responses appear below. The percentages reflect those who answered neutral, agree, or strongly agree.

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

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

Since the last survey, a lot has happened, including calls for significant police reformation. The Keizer Police Department was already and continues to be diligently reforming policing in Keizer. We use a least-harm, most-just approach, because we're serious about our mission "to help the community maintain order while promoting safety and freedom and building public confidence."

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

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

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

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

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

Public Works Department

OVERVIEW

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

PRIMARY FUNCTIONS

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

ADVISORY COMMITTEES

- Parks and Recreation Advisory Committee
- 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 FY 22-23

- Replaced the play structure at Ben Miller Park including ADA access upgrades.
- Expanded the road/trail to the boat in camp site at Keizer Rapids Park.
- Extended the columns and replaced 2 shade sails at the Big Toy.

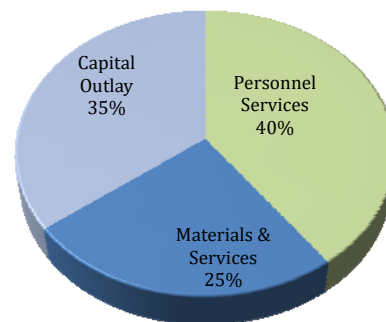
TOTAL EXPENDITURES – \$1,321,000

Administrative Services Fund

Personnel Services \$525,800

Materials & Services \$329,900

Capital Outlay \$465,300



Public Works Department

PARK IMPROVEMENT FUND

Capital Outlay - \$1,542,500

HIGHLIGHTS FY 22-23

- Resurface and pave trail to boat in campground at Keizer Rapids Park.

INFRASTRUCTURE OPERATED AND MAINTAINED

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

STREETS DIVISION

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

HIGHLIGHTS FY 22-23

- Updated ADA ramps for resurfacing streets summer of 2023
- Continued streetlight LED upgrades on City owned streetlights
- Installed solar speed displays on Shoreline Dr N
- Updated ADA ramps at Manbrin and Rowan
- Continued street sign upgrades around town

TOTAL REVENUES – \$3,164,600

primary source State Fuel tax

TOTAL EXPENDITURES – \$4,152,200 Street Fund

Personnel Services \$161,000

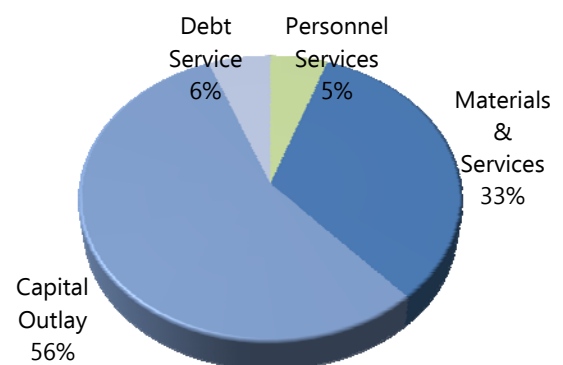
Materials & Services \$913,200

Capital Outlay \$2,926,600

Debt Service \$151,400

INFRASTRUCTURE OPERATED AND MAINTAINED

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



WATER DIVISION

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

HIGHLIGHTS FY 22-23

- Continued updating distribution system to ensure adequate volume and pressure delivery to residents
- Continued developing a comprehensive integrated public education program with Stormwater Division
- Repaired 9 Water Main leaks
- Installed 18 new meters and 11 new water services
- Replaced roof at Willamette Manor Pump Station
- Updated all handheld radios
- Replace 67 non-functioning meters

Public Works Department

- Rehabilitated Carlhaven East Well

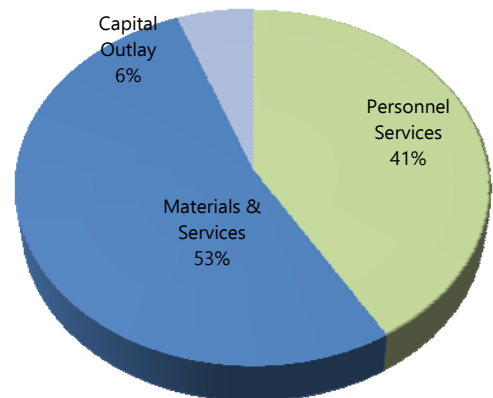
TOTAL REVENUES (Water & Water Facility Funds)
\$3,623,500- primarily user charges

TOTAL EXPENDITURES – \$3,422,700 Water Fund
Personnel Services \$1,445,700
Materials & Services \$1,831,000
Capital Outlay \$146,000

\$990,000 Water Facility Fund (Capital Outlay)

INFRASTRUCTURE OPERATED AND MAINTAINED

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



STORMWATER DIVISION

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

HIGHLIGHTS FY 22-23

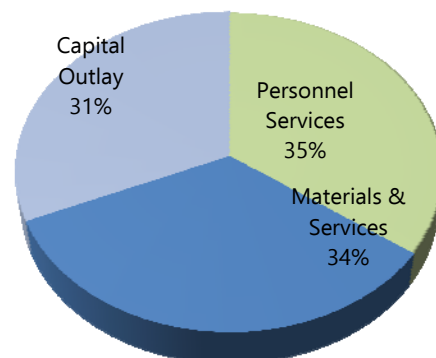
- Continued to implement the City's three federally mandated permits/plans
- Continued storm line cleaning and TV inspections contract
- Performed storm line repairs identified by the TV inspection program
- Completed 36-inch pipe lining project on McLeod Lane
- Inspected 2,328 catch basins and performed cleaning and repairs as needed
- Conducted all required sampling in accordance with the state approved stormwater monitoring plan
- Implemented the Public Education Plan
- Updated the City's Stormwater Development Code and Design Standards.

TOTAL REVENUES – \$1,616,000

TOTAL EXPENDITURES – \$3,207,200
Personnel Services - \$1,045,000
Materials & Services – \$1,049,200
Capital Outlay - \$1,113,000

INFRASTRUCTURE OPERATED AND MAINTAINED

- 78.7 miles of Storm Pipe (solid and perforated)
- 2,328 Catch Basins
- 1,236 Manholes
- 134 Underground Injection Controls
- 114 Outfalls
- 94,101 square feet of Vegetated Stormwater Facilities



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

- Purchased lift for lighting maintenance in City Hall and Community Rooms.

GOALS AND INITIATIVES

- Repair the pergolas in the employee break area at City Hall and the Police Department.
- Upgrade parking lot lighting to LED.
- Clean and seal the block wall around the Police parking area.

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

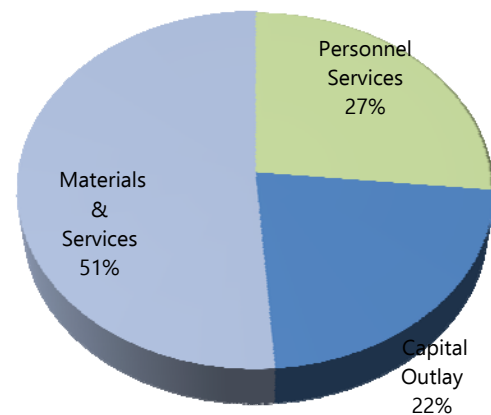
TOTAL EXPENDITURES – \$670,800 Facility Maintenance

Administrative Services Fund FTE 1.0

Personnel Services \$139,000

Materials & Services \$244,800

Capital Outlay \$287,000



ALLOCATION OF FACILITY MAINTENANCE COSTS

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

| | | |
|------------------|----|----------------|
| General | \$ | 486,500 |
| Street | | 23,300 |
| PEG | | 700 |
| Community Center | | 16,000 |
| Sewer | | 16,800 |
| Water | | 110,700 |
| SLD | | 1,500 |
| Stormwater | | 72,800 |
| | \$ | <u>728,300</u> |

Public Works Department

PUBLIC WORKS NON-DEPARTMENTAL

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

TOTAL EXPENDITURES – \$727,100

Public Works Administrative Services Fund 4.0 FTE

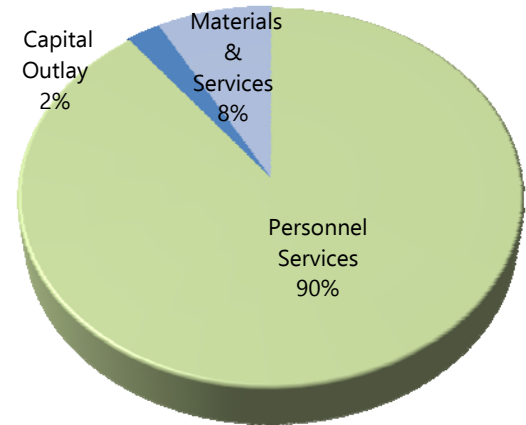
Personnel Services \$648,100

Materials & Services \$61,000

Capital Outlay - \$18,000

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 | \$ | 28,400 |
| Street | | 250,100 |
| Sewer | | 25,400 |
| Water | | 228,300 |
| Street Light Districts | | 23,300 |
| Stormwater | | 171,600 |
| | \$ | <u>727,100</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

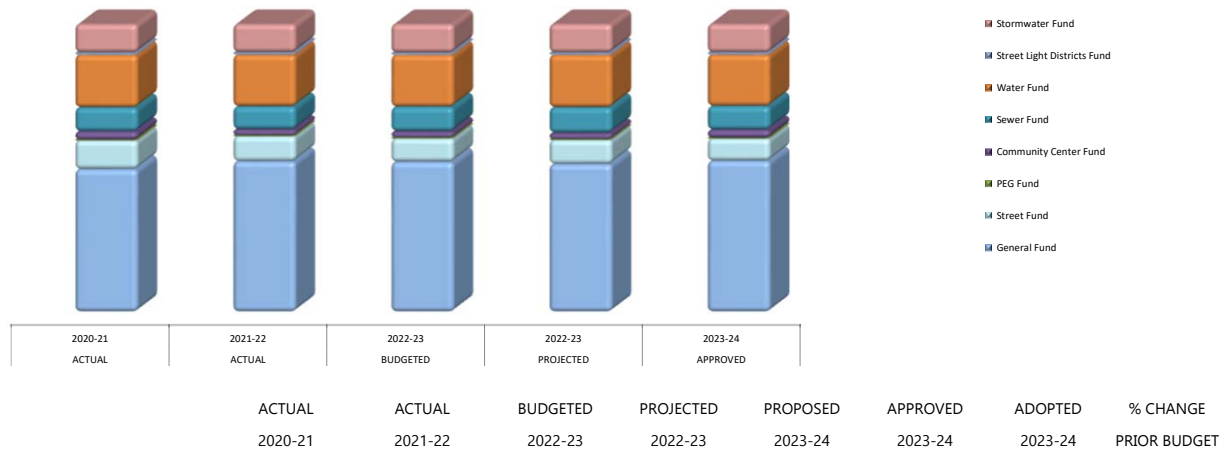
The Administrative Services Fund is an Internal Service Fund which is used to account for the financing of goods and/or services provided to various City funds on a cost-reimbursement basis.

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 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ 247,632 | \$ 357,412 | \$ 294,700 | \$ 637,200 | \$ 544,500 | \$ 574,500 | | 94.9% |
| 3 Revenues: | | | | | | | | |
| 4 Charges for Services: | | | | | | | | |
| 5 Charges for Services | 4,101,477 | 4,436,114 | 4,714,600 | 4,281,700 | 5,340,400 | 5,340,400 | | 13.3% |
| Intergovernmental: | | | | | | | | |
| Grants | 8,497 | - | - | - | - | - | | |
| 6 Miscellaneous: | | | | | | | | |
| 7 Miscellaneous Revenue | 21,285 | 33,029 | - | 30,000 | - | 30,000 | | |
| 8 Total Revenues | 4,131,259 | 4,469,143 | 4,714,600 | 4,311,700 | 5,340,400 | 5,370,400 | | 13.9% |
| 9 TOTAL RESOURCES | 4,378,891 | 4,826,555 | 5,009,300 | 4,948,900 | 5,884,900 | 5,944,900 | | 18.7% |
| 10 REQUIREMENTS: | | | | | | | | |
| 11 Expenditures: | | | | | | | | |
| 12 Personnel Services: | | | | | | | | |
| 13 City Manager | 323,401 | 233,819 | 276,700 | 259,300 | 281,800 | 281,800 | | 1.8% |
| 14 City Attorney's Office | 315,479 | 372,705 | 341,500 | 339,900 | 378,100 | 378,100 | | 10.7% |
| 15 City Recorder's Office | 269,147 | 282,776 | 294,300 | 292,400 | 322,200 | 322,200 | | 9.5% |
| 16 Human Resources | 331,801 | 374,175 | 356,800 | 356,300 | 397,400 | 397,400 | | 11.4% |
| 17 Finance - Non-Departmental | 424,694 | 450,336 | 464,700 | 477,900 | 576,100 | 576,100 | | 24.0% |
| 18 Finance - Information Systems | 255,362 | 288,474 | 287,800 | 283,400 | 308,800 | 308,800 | | 7.3% |
| 19 Finance - Utility Billing | 247,701 | 237,602 | 298,300 | 284,000 | 318,900 | 318,900 | | 6.9% |
| 20 Civic Center Facilities | 107,734 | 115,649 | 127,000 | 125,000 | 139,000 | 139,000 | | 9.4% |
| 21 Public Works | 553,899 | 513,854 | 597,200 | 553,300 | 648,100 | 648,100 | | 8.5% |
| 22 Total Personnel Services | 2,829,218 | 2,869,390 | 3,044,300 | 2,971,500 | 3,370,400 | 3,370,400 | | 10.7% |
| 23 Materials & Services: | | | | | | | | |
| 24 General Administration | 284,329 | 328,900 | 365,700 | 360,200 | 399,300 | 399,300 | | 9.2% |
| 25 City Manager | 35,523 | 67,759 | 18,000 | 13,300 | 8,300 | 8,300 | | -53.9% |
| 26 City Attorney's Office | 4,803 | 5,158 | 26,000 | 5,300 | 35,000 | 35,000 | | 34.6% |
| 27 City Recorder's Office | 3,078 | 3,967 | 6,500 | 4,000 | 6,500 | 6,500 | | 0.0% |
| 28 Human Resources | 15,096 | 34,687 | 46,700 | 47,300 | 47,300 | 47,300 | | 1.3% |
| 29 Finance - Non-Departmental | 78,753 | 42,721 | 64,000 | 53,500 | 78,100 | 78,100 | | 22.0% |
| 30 Finance - Information Systems | 227,122 | 236,823 | 289,000 | 275,500 | 289,000 | 289,000 | | 0.0% |
| 31 Finance - Utility Billing | 161,648 | 169,968 | 182,500 | 178,000 | 188,100 | 188,100 | | 3.1% |
| 32 Civic Center Facilities | 206,476 | 220,847 | 243,800 | 235,000 | 244,800 | 244,800 | | 0.4% |
| 33 Public Works | 60,069 | 103,781 | 57,000 | 66,600 | 61,000 | 61,000 | | 7.0% |
| 34 Total Materials & Services | 1,076,897 | 1,214,611 | 1,299,200 | 1,238,700 | 1,357,400 | 1,357,400 | | 4.5% |
| 35 Capital Outlay: | | | | | | | | |
| 36 Finance - Information Systems | 98,934 | 70,655 | 135,000 | 100,000 | 135,000 | 135,000 | | 0.0% |
| 37 Public Works Administration | 16,430 | 16,073 | 10,200 | 9,200 | 18,000 | 18,000 | | 76.5% |
| 38 Civic Center Facilities | - | 18,669 | 113,000 | 55,000 | 287,000 | 287,000 | | 154.0% |
| 39 Total Capital Outlay | 115,364 | 105,397 | 258,200 | 164,200 | 440,000 | 440,000 | | 70.4% |
| 40 Total Expenditures | 4,021,479 | 4,189,398 | 4,601,700 | 4,374,400 | 5,167,800 | 5,167,800 | | 12.3% |
| 41 Other Requirements: | | | | | | | | |
| 42 Contingencies | - | - | 407,600 | - | 717,100 | 717,100 | | 75.9% |
| 43 Fund Balance: | | | | | | | | |
| 44 Committed | 357,412 | 637,157 | - | 574,500 | - | 60,000 | | |
| 45 TOTAL REQUIREMENTS | \$ 4,378,891 | \$ 4,826,555 | \$ 5,009,300 | \$ 4,948,900 | \$ 5,884,900 | \$ 5,944,900 | | 18.7% |

Administrative Services Fund Summary



| | ACTUAL | ACTUAL | BUDGETED | PROJECTED | PROPOSED | APPROVED | ADOPTED | % CHANGE |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|---------|--------------|
| | 2020-21 | 2021-22 | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | PRIOR BUDGET |
| CHARGES FOR SERVICES BY FUND | | | | | | | | |
| General Fund | \$ 2,031,140 | \$ 2,318,028 | \$ 2,454,300 | \$ 2,195,900 | \$ 2,799,300 | \$ 2,799,300 | | 14.1% |
| Street Fund | 414,336 | 390,930 | 388,600 | 363,600 | 419,600 | 419,600 | | 8.0% |
| PEG Fund | 4,332 | 5,398 | 5,700 | 5,300 | 5,900 | 5,900 | | 3.5% |
| Community Center Fund | 119,537 | 95,311 | 106,900 | 95,200 | 152,300 | 152,300 | | 42.5% |
| Sewer Fund | 340,651 | 353,436 | 399,700 | 379,700 | 437,200 | 437,200 | | 9.4% |
| Water Fund | 749,938 | 799,899 | 852,600 | 781,900 | 956,400 | 956,400 | | 12.2% |
| Street Light Districts Fund | 31,659 | 33,580 | 33,600 | 31,800 | 39,000 | 39,000 | | 16.1% |
| Stormwater Fund | 409,884 | 439,532 | 473,200 | 428,300 | 530,700 | 530,700 | | 12.2% |
| Total Allocation by Fund | \$ 4,101,477 | \$ 4,436,114 | \$ 4,714,600 | \$ 4,281,700 | \$ 5,340,400 | \$ 5,340,400 | | 13.3% |

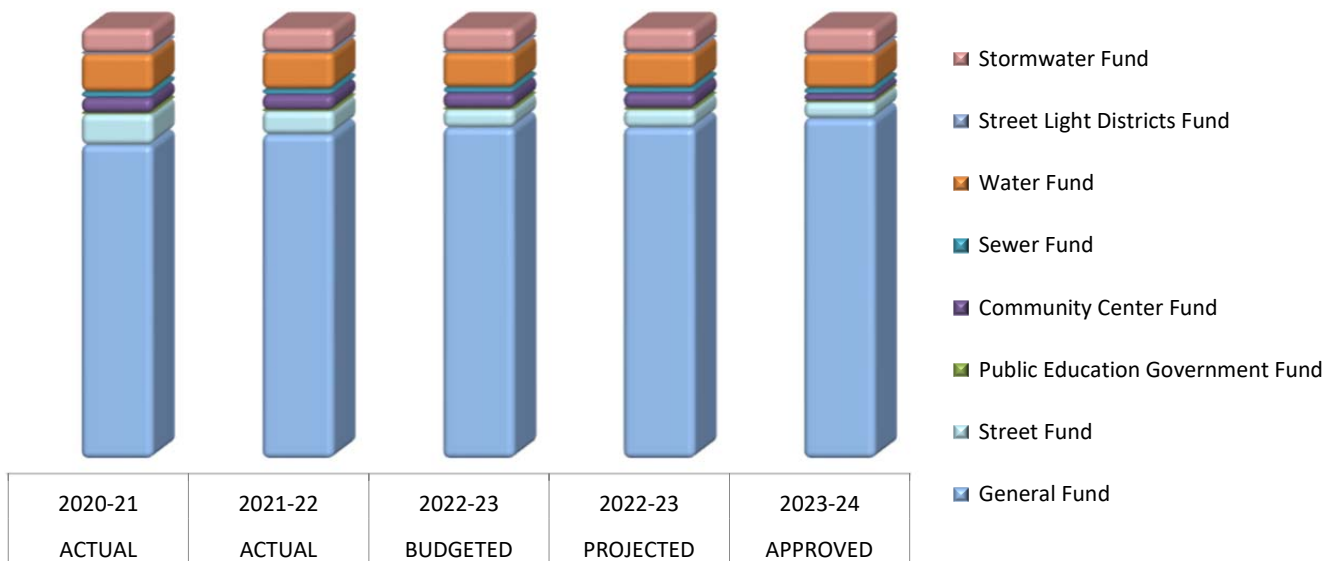
City Manager's Office

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

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

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 3 Revenues: | | | | | | | | |
| 4 Charges for Services: | | | | | | | | |
| 5 Administrative Service Charges | 358,924 | 301,578 | 294,700 | 272,600 | 290,100 | 290,100 | | -1.6% |
| 6 TOTAL RESOURCES | 358,924 | 301,578 | 294,700 | 272,600 | 290,100 | 290,100 | | 6.4% |
| 7 REQUIREMENTS: | | | | | | | | |
| 8 Expenditures: | | | | | | | | |
| 9 Personnel Services: | | | | | | | | |
| 10 City Manager | 242,361 | 165,137 | 175,000 | 176,800 | 183,000 | 183,000 | | 4.6% |
| 11 Vehicle Allowance | 3,500 | 3,850 | 4,200 | 4,200 | 4,200 | 4,200 | | 0.0% |
| 12 Cell Phone Stipend | - | 825 | 900 | 900 | 900 | 900 | | 0.0% |
| 13 Wellness | 410 | - | 500 | - | 500 | 500 | | 0.0% |
| 14 Payroll Taxes | 3,671 | 2,485 | 2,800 | 3,200 | 4,100 | 4,100 | | 46.4% |
| 15 Retirement | 50,434 | 41,583 | 65,400 | 49,000 | 61,500 | 61,500 | | -6.0% |
| 16 Insurance Benefits | 22,624 | 19,734 | 27,400 | 24,900 | 27,200 | 27,200 | | -0.7% |
| 17 Workers Compensation | 401 | 205 | 500 | 300 | 400 | 400 | | -20.0% |
| 18 Total Personnel Services | 323,401 | 233,819 | 276,700 | 259,300 | 281,800 | 281,800 | | 1.8% |
| 19 Materials & Services: | | | | | | | | |
| 20 Meetings, Travel & Training | 2,386 | 2,496 | 6,500 | 6,500 | 6,500 | 6,500 | | 0.0% |
| 21 Labor Attorney & Contractual Services | 33,137 | 63,463 | 10,000 | 5,000 | - | - | | -100.0% |
| 22 Liability Insurance | - | 1,800 | 1,500 | 1,800 | 1,800 | 1,800 | | 20.0% |
| 23 Total Materials & Services | 35,523 | 67,759 | 18,000 | 13,300 | 8,300 | 8,300 | | -53.9% |
| 24 Total Expenditures: | 358,924 | 301,578 | 294,700 | 272,600 | 290,100 | 290,100 | | -1.6% |
| 25 Fund Balance: | | | | | | | | |
| 26 Committed for Operations | - | - | - | - | - | - | | |
| 27 TOTAL REQUIREMENTS | \$ 358,924 | \$ 301,578 | \$ 294,700 | \$ 272,600 | \$ 290,100 | \$ 290,100 | | -1.6% |

City Manager's Office



SUMMARY OF CITY MANAGER'S OFFICE CHARGES BY FUND

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | FTE/ Project Time |
|----------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|----------------------|
| General Fund | \$ 261,586 | \$ 227,174 | \$ 226,600 | \$ 209,600 | \$ 229,200 | \$ 229,200 | | 79.0% |
| Street Fund | 26,159 | 16,597 | 12,700 | 11,700 | 11,300 | 11,300 | | 3.9% |
| Public Education Government Fund | 413 | 283 | 300 | 300 | 300 | 300 | | 0.1% |
| Community Center Fund | 12,942 | 11,128 | 10,900 | 10,100 | 5,200 | 5,200 | | 1.8% |
| Sewer Fund | 4,681 | 3,583 | 3,500 | 3,200 | 3,500 | 3,500 | | 1.2% |
| Water Fund | 31,941 | 25,933 | 23,900 | 22,100 | 23,500 | 23,500 | | 8.1% |
| Street Light Districts Fund | 688 | 283 | 600 | 600 | 300 | 300 | | 0.1% |
| Stormwater Fund | 20,514 | 16,597 | 16,200 | 15,000 | 16,800 | 16,800 | | 5.8% |
| TOTAL CHARGES BY FUND | \$ 358,924 | \$ 301,578 | \$ 294,700 | \$ 272,600 | \$ 290,100 | \$ 290,100 | | 100.0% |

Budget Notes:

Expenditures:

- 9 The Budget provides a 3.0% salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

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

- 21 Labor attorney and contractual services provided for the costs associated with the recruitment of the new City Manager.

City Attorney's Office

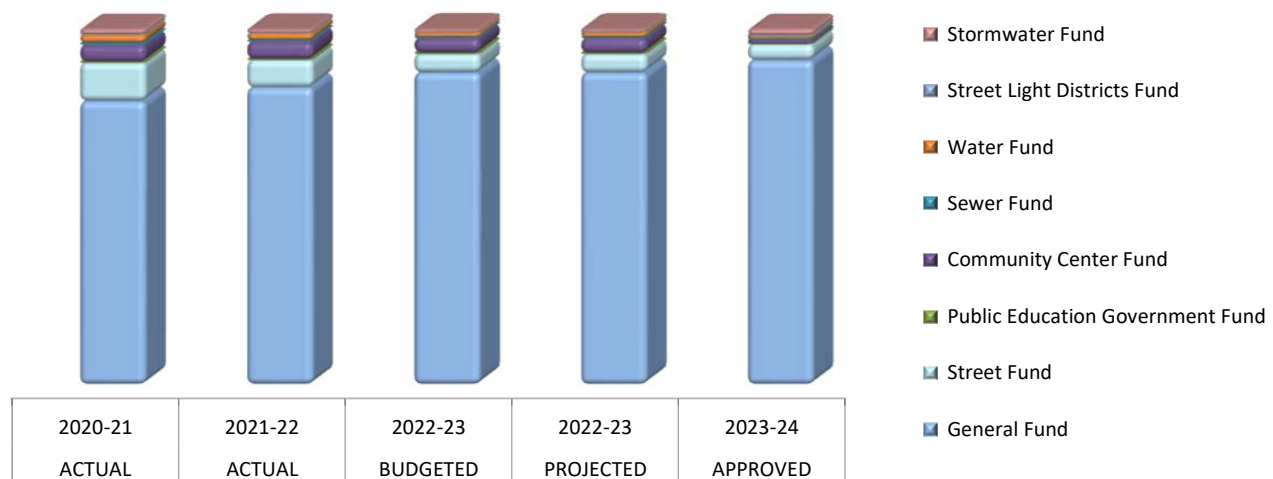
The City Attorney is a Charter officer, answering directly to the City Council. The City Attorney's Office is responsible for most legal matters involving the City, and also oversees the efforts of outside counsel for most matters requiring special expertise.

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

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

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 3 Revenues: | | | | | | | | |
| 4 Charges for Services: | | | | | | | | |
| 5 Administrative Service Charges | 320,282 | 377,863 | 367,500 | 345,200 | 413,100 | 413,100 | | 12.4% |
| 6 TOTAL RESOURCES | 320,282 | 377,863 | 367,500 | 345,200 | 413,100 | 413,100 | | 12.4% |
| 7 REQUIREMENTS: | | | | | | | | |
| 8 Expenditures: | | | | | | | | |
| 9 Personnel Services: | | | | | | | | |
| 10 Attorney | 151,588 | 197,174 | 158,700 | 160,400 | 166,000 | 166,000 | | 4.6% |
| 11 Administrative Support | 66,273 | 67,609 | 69,400 | 70,200 | 72,600 | 72,600 | | 4.6% |
| 12 Cell Phone Stipend | 900 | 900 | 900 | 900 | 900 | 900 | | 0.0% |
| 13 Wellness | 532 | 470 | 1,000 | 500 | 1,000 | 1,000 | | 0.0% |
| 14 Payroll Taxes | 3,394 | 4,104 | 3,600 | 4,100 | 4,900 | 4,900 | | 36.1% |
| 15 Retirement | 47,115 | 58,948 | 52,700 | 53,700 | 77,900 | 77,900 | | 47.8% |
| 16 Insurance Benefits | 45,248 | 43,185 | 54,700 | 49,800 | 54,300 | 54,300 | | -0.7% |
| 17 Workers Compensation | 429 | 315 | 500 | 300 | 500 | 500 | | 0.0% |
| 18 Total Personnel Services | 315,479 | 372,705 | 341,500 | 339,900 | 378,100 | 378,100 | | 10.7% |
| 19 Materials & Services: | | | | | | | | |
| 20 Meetings, Travel & Training | 2,506 | 2,376 | 6,200 | 3,000 | 6,000 | 6,000 | | -3.2% |
| 21 Legal Services Contracts | 2,272 | 1,857 | 19,500 | 2,000 | 28,000 | 28,000 | | 43.6% |
| 22 Law Library Maintenance | 25 | 925 | 300 | 300 | 1,000 | 1,000 | | 233.3% |
| 23 Total Materials & Services | 4,803 | 5,158 | 26,000 | 5,300 | 35,000 | 35,000 | | 34.6% |
| 24 Total Expenditures: | 320,282 | 377,863 | 367,500 | 345,200 | 413,100 | 413,100 | | 12.4% |
| 25 Fund Balance: | | | | | | | | |
| 26 Committed for Operations | - | - | - | - | - | - | | |
| 27 TOTAL REQUIREMENTS | \$ 320,282 | \$ 377,863 | \$ 367,500 | \$ 345,200 | \$ 413,100 | \$ 413,100 | | 12.4% |

City Attorney's Office



SUMMARY OF CITY ATTORNEY'S OFFICE CHARGES BY FUND

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | Project Time |
|----------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|---------------|
| General Fund | \$ 255,019 | \$ 315,393 | \$ 322,000 | \$ 302,400 | \$ 376,400 | \$ 376,400 | | 91.1% |
| Street Fund | 34,895 | 29,503 | 19,800 | 18,600 | 19,000 | 19,000 | | 4.6% |
| Public Education Government Fund | 283 | 420 | 400 | 400 | 400 | 400 | | 0.1% |
| Community Center Fund | 15,656 | 18,898 | 15,800 | 14,800 | 5,400 | 5,400 | | 1.3% |
| Sewer Fund | 1,320 | 1,155 | 700 | 700 | 800 | 800 | | 0.2% |
| Water Fund | 8,299 | 8,294 | 5,500 | 5,200 | 3,700 | 3,700 | | 0.9% |
| Street Light Districts Fund | 283 | 420 | 400 | 400 | 400 | 400 | | 0.1% |
| Stormwater Fund | 4,527 | 3,780 | 2,900 | 2,700 | 7,000 | 7,000 | | 1.7% |
| TOTAL CHARGES BY FUND | \$ 320,282 | \$ 377,863 | \$ 367,500 | \$ 345,200 | \$ 413,100 | \$ 413,100 | | 100.0% |

Budget Notes:

Expenditures:

9 The Budget provides a 3.0% salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

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

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

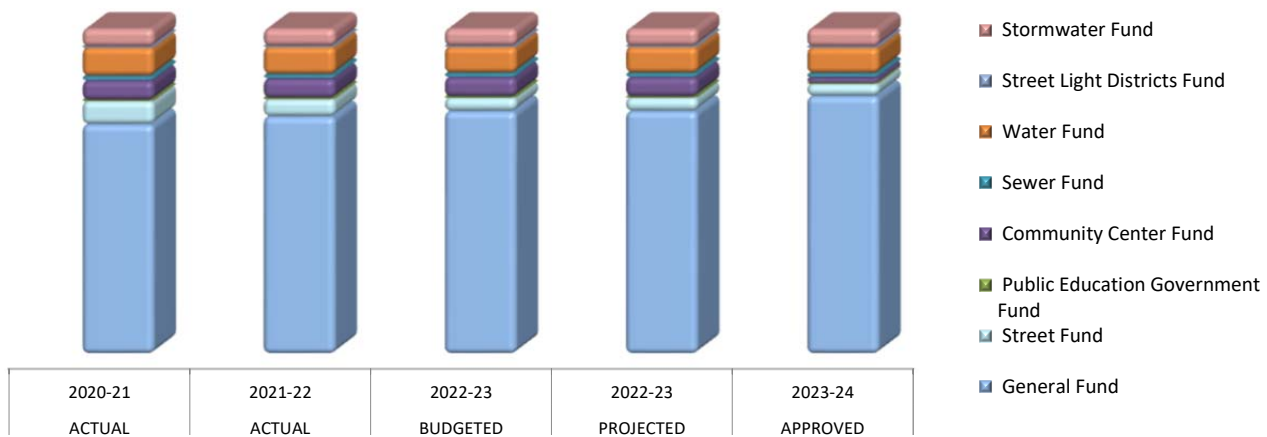
City Recorder's Department

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

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

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 3 Revenues: | | | | | | | | |
| 4 Charges for Services: | | | | | | | | |
| 5 Administrative Service Charges | 272,225 | 286,743 | 300,800 | 296,400 | 328,700 | 328,700 | | 9.3% |
| 6 TOTAL RESOURCES | 272,225 | 286,743 | 300,800 | 296,400 | 328,700 | 328,700 | | 9.3% |
| 7 REQUIREMENTS: | | | | | | | | |
| 8 Expenditures: | | | | | | | | |
| 9 Personnel Services: | | | | | | | | |
| 10 City Recorder | 107,862 | 109,990 | 112,900 | 114,000 | 118,100 | 118,100 | | 4.6% |
| 11 Administrative Support | 66,273 | 78,962 | 69,400 | 70,100 | 72,600 | 72,600 | | 4.6% |
| 12 Cell Phone Stipend | 900 | 900 | 900 | 900 | 900 | 900 | | 0.0% |
| 13 Wellness | 559 | 473 | 1,000 | 600 | 1,000 | 1,000 | | 0.0% |
| 14 Payroll Taxes | 2,699 | 2,926 | 2,900 | 3,200 | 3,900 | 3,900 | | 34.5% |
| 15 Retirement | 45,179 | 55,630 | 52,100 | 53,400 | 71,000 | 71,000 | | 36.3% |
| 16 Insurance Benefits | 45,248 | 33,650 | 54,700 | 49,800 | 54,300 | 54,300 | | -0.7% |
| 17 Workers Compensation | 427 | 245 | 400 | 400 | 400 | 400 | | 0.0% |
| 18 Total Personnel Services | 269,147 | 282,776 | 294,300 | 292,400 | 322,200 | 322,200 | | 9.5% |
| 19 Materials & Services: | | | | | | | | |
| 20 Materials & Supplies | - | - | - | - | - | - | | |
| 21 Meetings, Travel & Training | 3,078 | 3,967 | 6,500 | 4,000 | 6,500 | 6,500 | | 0.0% |
| 22 Total Materials & Services | 3,078 | 3,967 | 6,500 | 4,000 | 6,500 | 6,500 | | 0.0% |
| 23 Total Expenditures: | 272,225 | 286,743 | 300,800 | 296,400 | 328,700 | 328,700 | | 9.3% |
| 24 Fund Balance: | | | | | | | | |
| 25 Committed for Operations | - | - | - | - | - | - | | |
| 26 TOTAL REQUIREMENTS | \$ 272,225 | \$ 286,743 | \$ 300,800 | \$ 296,400 | \$ 328,700 | \$ 328,700 | | 9.3% |

City Recorder's Department



SUMMARY OF CITY RECORDER'S DEPARTMENT CHARGES BY FUND

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | Time Spent |
|----------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|---------------|
| General Fund | \$ 191,901 | \$ 209,053 | \$ 224,200 | \$ 221,000 | \$ 260,300 | \$ 260,300 | | 79.1% |
| Street Fund | 19,862 | 15,752 | 12,900 | 12,700 | 12,800 | 12,800 | | 3.9% |
| Public Education Government Fund | 292 | 292 | 300 | 300 | 300 | 300 | | 0.1% |
| Community Center Fund | 16,649 | 17,502 | 18,300 | 18,000 | 5,800 | 5,800 | | 1.8% |
| Sewer Fund | 3,505 | 3,403 | 3,600 | 3,500 | 3,900 | 3,900 | | 1.2% |
| Water Fund | 24,243 | 24,697 | 24,700 | 24,300 | 26,600 | 26,600 | | 8.1% |
| Street Light Districts Fund | 292 | 292 | 300 | 300 | 300 | 300 | | 0.1% |
| Stormwater Fund | 15,481 | 15,752 | 16,500 | 16,300 | 18,700 | 18,700 | | 5.7% |
| TOTAL CHARGES BY FUND | \$ 272,225 | \$ 286,743 | \$ 300,800 | \$ 296,400 | \$ 328,700 | \$ 328,700 | | 100.0% |

Budget Notes:

Expenditures:

- 9 The Budget provides a 3.0% salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

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

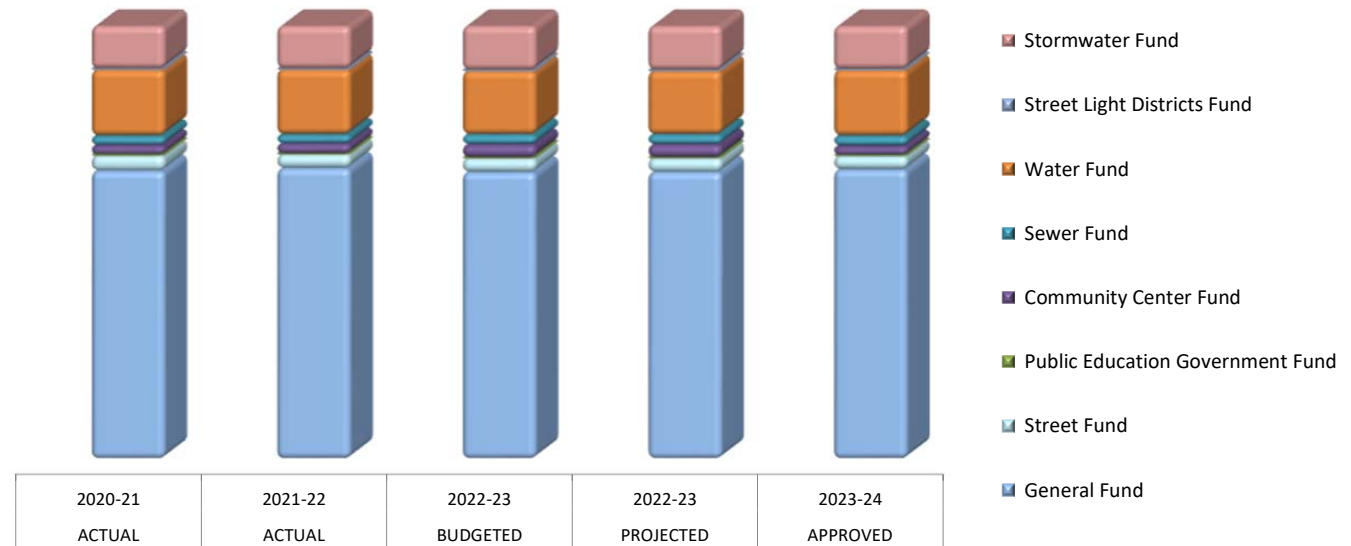
Human Resources Department

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

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

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 3 Revenues: | | | | | | | | |
| 4 Charges for Services: | | | | | | | | |
| 5 Administrative Service Charges | 346,897 | 408,862 | 403,500 | 403,600 | 444,700 | 444,700 | | 10.2% |
| 6 TOTAL RESOURCES | 346,897 | 408,862 | 403,500 | 403,600 | 444,700 | 444,700 | | 10.2% |
| 7 REQUIREMENTS: | | | | | | | | |
| 8 Expenditures: | | | | | | | | |
| 9 Personnel Services: | | | | | | | | |
| 10 Administrative Support | 80,492 | 82,124 | 84,300 | 85,100 | 88,100 | 88,100 | | 4.5% |
| 11 Human Resources Director | 137,516 | 167,136 | 144,000 | 145,300 | 150,600 | 150,600 | | 4.6% |
| 12 Cell Phone Stipend | 900 | 1,275 | 1,800 | 1,800 | 1,800 | 1,800 | | 0.0% |
| 13 Wellness Program | 1,068 | 1,063 | 1,000 | 1,000 | 1,000 | 1,000 | | 0.0% |
| 14 Payroll Taxes | 3,381 | 3,868 | 3,600 | 4,100 | 5,300 | 5,300 | | 47.2% |
| 15 Retirement | 62,763 | 75,932 | 67,000 | 68,800 | 95,900 | 95,900 | | 43.1% |
| 16 Insurance Benefits | 45,248 | 42,462 | 54,700 | 49,800 | 54,300 | 54,300 | | -0.7% |
| 17 Workers Compensation | 433 | 315 | 400 | 400 | 400 | 400 | | 0.0% |
| 18 Total Personnel Services | 331,801 | 374,175 | 356,800 | 356,300 | 397,400 | 397,400 | | 11.4% |
| 19 Materials & Services: | | | | | | | | |
| 20 Safety & Wellness | 2,779 | 11,163 | 9,400 | 9,400 | 9,400 | 9,400 | | 0.0% |
| 21 Meetings, Travel & Training | 2,684 | 5,208 | 6,000 | 6,000 | 6,000 | 6,000 | | 0.0% |
| 22 Labor Attorney -- City-wide | 5,386 | 6,705 | 20,000 | 20,000 | 20,000 | 20,000 | | 0.0% |
| 23 Contractual Services | 3,178 | 10,504 | 10,000 | 10,000 | 10,000 | 10,000 | | 0.0% |
| 24 Medical Testing | 1,069 | 1,107 | 1,300 | 1,900 | 1,900 | 1,900 | | 46.2% |
| 25 Total Materials & Services | 15,096 | 34,687 | 46,700 | 47,300 | 47,300 | 47,300 | | 1.3% |
| 26 Total Expenditures: | 346,897 | 408,862 | 403,500 | 403,600 | 444,700 | 444,700 | | 10.2% |
| 27 Fund Balance: | | | | | | | | |
| 28 Committed for Operations | - | - | - | - | - | - | - | |
| 29 Total Fund Balance | - | - | - | - | - | - | | |
| 30 TOTAL REQUIREMENTS | \$ 346,897 | \$ 408,862 | \$ 403,500 | \$ 403,600 | \$ 444,700 | \$ 444,700 | | 10.2% |

Human Resources Department



SUMMARY OF HUMAN RESOURCES DEPARTMENT CHARGES BY FUND

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | FTE |
|----------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|---------------|
| General Fund | \$ 230,719 | \$ 274,388 | \$ 267,100 | \$ 267,200 | \$ 297,100 | \$ 297,100 | | 66.8% |
| Street Fund | 12,513 | 13,447 | 13,300 | 13,300 | 14,200 | 14,200 | | 3.2% |
| Public Education Government Fund | 385 | 411 | 400 | 400 | 400 | 400 | | 0.1% |
| Community Center Fund | 7,604 | 9,444 | 12,100 | 12,100 | 9,800 | 9,800 | | 2.2% |
| Sewer Fund | 7,604 | 8,623 | 9,300 | 9,300 | 10,200 | 10,200 | | 2.3% |
| Water Fund | 53,036 | 61,283 | 59,300 | 59,300 | 67,600 | 67,600 | | 15.2% |
| Street Light Districts Fund | 674 | 821 | 800 | 800 | 900 | 900 | | 0.2% |
| Stormwater Fund | 34,362 | 40,445 | 41,200 | 41,200 | 44,500 | 44,500 | | 10.0% |
| TOTAL CHARGES BY FUND | \$ 346,897 | \$ 408,862 | \$ 403,500 | \$ 403,600 | \$ 444,700 | \$ 444,700 | | 100.0% |

Budget Notes:

Expenditures:

9 The Budget provides a 3.0% all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

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

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

23 Includes FSA and services related to Internal Equity Study.

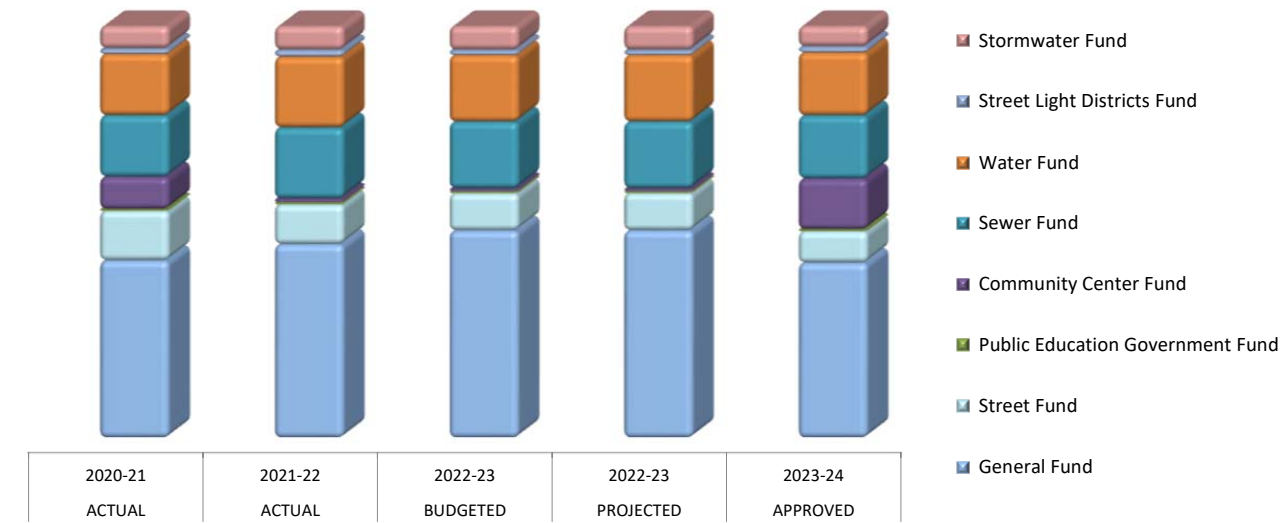
Finance - Non-Departmental

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

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

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| 3 Revenues: | | | | | | | | |
| 4 Charges for Services: | | | | | | | | |
| 5 Administrative Service Charges | 503,447 | 493,057 | 528,700 | 531,400 | 654,200 | 654,200 | | 23.7% |
| 6 TOTAL RESOURCES | 503,447 | 493,057 | 528,700 | 531,400 | 654,200 | 654,200 | | 23.7% |
| 7 REQUIREMENTS: | | | | | | | | |
| 8 Expenditures: | | | | | | | | |
| 9 Personnel Services: | | | | | | | | |
| 10 Administrative Support | 149,859 | 147,926 | 142,400 | 148,600 | 181,300 | 181,300 | | 27.3% |
| 11 Finance Director | 131,268 | 136,284 | 144,000 | 149,600 | 161,200 | 161,200 | | 11.9% |
| 12 Overtime | 46 | 168 | 2,000 | 2,000 | 2,000 | 2,000 | | 0.0% |
| 13 Cell Phone Stipend | - | - | 900 | 900 | 900 | 900 | | 0.0% |
| 14 Wellness | 1,679 | 1,517 | 1,700 | 1,700 | 2,000 | 2,000 | | 17.6% |
| 15 Payroll Taxes | 4,328 | 4,383 | 4,500 | 5,300 | 7,600 | 7,600 | | 68.9% |
| 16 Retirement | 58,705 | 73,388 | 78,200 | 75,600 | 111,800 | 111,800 | | 43.0% |
| 17 Insurance Benefits | 77,977 | 86,204 | 90,200 | 93,400 | 108,500 | 108,500 | | 20.3% |
| 18 Workers Compensation | 832 | 466 | 800 | 800 | 800 | 800 | | 0.0% |
| 19 Total Personnel Services | 424,694 | 450,336 | 464,700 | 477,900 | 576,100 | 576,100 | | 24.0% |
| 20 Materials & Services: | | | | | | | | |
| 21 Meetings, Travel & Training | 1,699 | 1,572 | 4,000 | 3,500 | 4,000 | 4,000 | | 0.0% |
| 22 Audit Fees & Contractual Services | 77,054 | 41,149 | 60,000 | 50,000 | 74,100 | 74,100 | | 23.5% |
| 23 Total Materials & Services | 78,753 | 42,721 | 64,000 | 53,500 | 78,100 | 78,100 | | 22.0% |
| 24 Total Expenditures: | 503,447 | 493,057 | 528,700 | 531,400 | 654,200 | 654,200 | | 23.7% |
| 25 Fund Balance: | | | | | | | | |
| 26 Committed for Operations | - | - | - | - | - | - | | |
| 27 Total Fund Balance | - | - | - | - | - | - | | |
| 28 TOTAL REQUIREMENTS | \$ 503,447 | \$ 493,057 | \$ 528,700 | \$ 531,400 | \$ 654,200 | \$ 654,200 | | 23.7% |

Finance - Non-Departmental



SUMMARY OF FINANCE NON-DEPARTMENTAL CHARGES BY FUND

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | Average Revenue/ Expense |
|----------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------------|
| General Fund | \$ 216,779 | \$ 231,670 | \$ 266,000 | \$ 267,500 | \$ 278,000 | \$ 278,000 | | 42.5% |
| Street Fund | 60,965 | 47,800 | 48,100 | 48,300 | 50,400 | 50,400 | | 7.7% |
| Public Education Government Fund | 1,684 | 2,444 | 2,600 | 2,600 | 2,600 | 2,600 | | 0.4% |
| Community Center Fund | 39,503 | 4,399 | 3,200 | 3,200 | 80,500 | 80,500 | | 12.3% |
| Sewer Fund | 74,990 | 84,848 | 85,600 | 86,000 | 100,100 | 100,100 | | 15.3% |
| Water Fund | 74,990 | 84,848 | 85,600 | 86,000 | 100,100 | 100,100 | | 15.3% |
| Street Light Districts Fund | 7,012 | 8,407 | 6,900 | 6,900 | 9,800 | 9,800 | | 1.5% |
| Stormwater Fund | 27,524 | 28,641 | 30,700 | 30,900 | 32,700 | 32,700 | | 5.0% |
| TOTAL CHARGES BY FUND | \$ 503,447 | \$ 493,057 | \$ 528,700 | \$ 531,400 | \$ 654,200 | \$ 654,200 | | 100.00% |

Budget Notes:

Expenditures:

- 9 The Budget provides a 3.0% wage and salary increase for all non-represented. In addition step increases for those eligible as provided for in the City Personnel Policies.
- 10 During Fiscal year 2022-23 the Administrative Specialist position was added back mid year, the increase in 2023-24 is the annualized cost of the position.
- For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.
- 22 Audit fees and contractual services includes the annual financial audit, and an actuarial analysis of the City's post employment benefit offerings as required by Government Accounting Standards Board Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits other than Pensions.

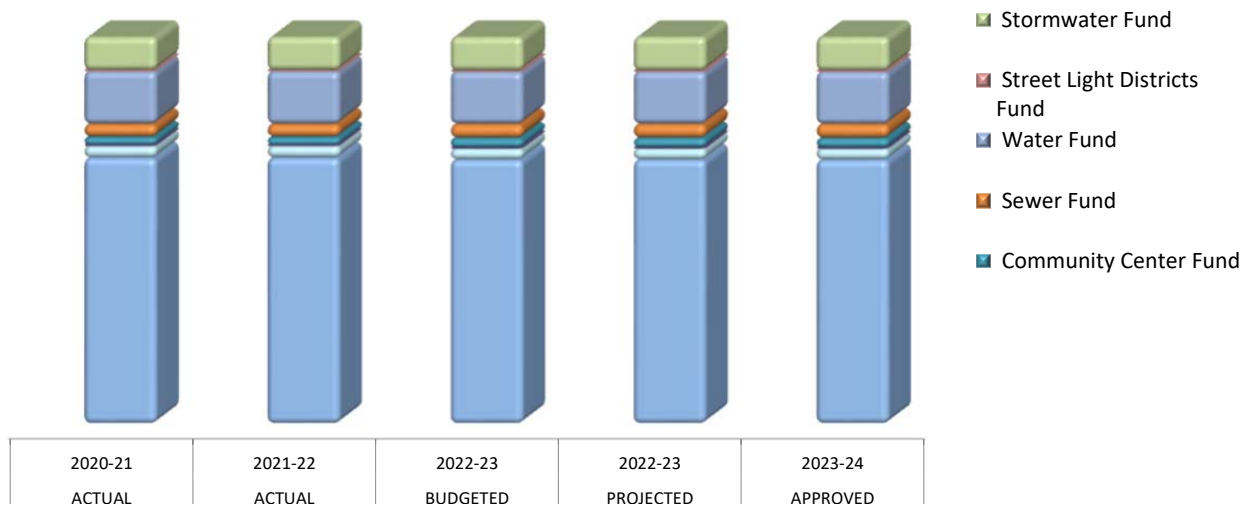
Finance - Information Systems

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

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

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ - | | \$ - | \$ - | \$ - | \$ - | | |
| 3 Revenues: | | | | | | | | |
| 4 Charges for Services: | | | | | | | | |
| 5 Administrative Service Charges | 581,418 | 595,952 | 711,800 | 658,900 | 732,800 | 732,800 | | 3.0% |
| 6 TOTAL RESOURCES | 581,418 | 595,952 | 711,800 | 658,900 | 732,800 | 732,800 | | 3.0% |
| 7 REQUIREMENTS: | | | | | | | | |
| 8 Expenditures: | | | | | | | | |
| 9 Personnel Services: | | | | | | | | |
| 10 Network Support | 169,830 | 184,680 | 177,300 | 179,100 | 185,300 | 185,300 | | 4.5% |
| 11 Overtime | 290 | 1,165 | 1,000 | 1,000 | 1,000 | 1,000 | | 0.0% |
| 12 Cell Phone Stipend | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 | | 0.0% |
| 13 Wellness | 502 | 113 | 1,000 | 200 | 1,000 | 1,000 | | 0.0% |
| 14 Payroll Taxes | 2,614 | 3,568 | 2,800 | 3,200 | 4,100 | 4,100 | | 46.4% |
| 15 Retirement | 34,565 | 45,352 | 48,800 | 47,900 | 60,900 | 60,900 | | 24.8% |
| 16 Insurance Benefits | 45,248 | 51,483 | 54,700 | 49,800 | 54,300 | 54,300 | | -0.7% |
| 17 Workers Compensation | 513 | 313 | 400 | 400 | 400 | 400 | | 0.0% |
| 18 Total Personnel Services | 255,362 | 288,474 | 287,800 | 283,400 | 308,800 | 308,800 | | 7.3% |
| 19 Materials & Services: | | | | | | | | |
| 20 Materials & Supplies | - | - | - | 2,000 | 4,000 | 4,000 | | |
| 21 Travel & Training | 207 | 1,597 | 2,000 | 2,000 | 2,000 | 2,000 | | 0.0% |
| 22 Contractual Services | - | 3,201 | - | 15,000 | 16,000 | 16,000 | | |
| 23 Telephone | 19,882 | 18,742 | 21,000 | 19,500 | 21,000 | 21,000 | | 0.0% |
| 24 Computer Software & Maintenance | 185,578 | 195,983 | 240,000 | 215,000 | 220,000 | 220,000 | | -8.3% |
| 25 Office Equipment Maintenance | 21,455 | 17,300 | 26,000 | 22,000 | 26,000 | 26,000 | | 0.0% |
| 26 Total Materials & Services | 227,122 | 236,823 | 289,000 | 275,500 | 289,000 | 289,000 | | 0.0% |
| 27 Capital Outlay: | | | | | | | | |
| 28 Computer Hardware | 98,934 | 70,655 | 135,000 | 100,000 | 135,000 | 135,000 | | 0.0% |
| 29 Total Expenditures: | 581,418 | 595,952 | 711,800 | 658,900 | 732,800 | 732,800 | | 3.0% |
| 30 Fund Balance: | | | | | | | | |
| 31 Committed for Operations | - | - | - | - | - | - | | |
| 32 Total Fund Balance | - | - | - | - | - | - | | |
| 33 TOTAL REQUIREMENTS | \$ 581,418 | \$ 595,952 | \$ 711,800 | \$ 658,900 | \$ 732,800 | \$ 732,800 | | 3.0% |

Finance - Information Systems



SUMMARY OF FINANCE - INFORMATION SYSTEM CHARGES BY FUND

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | Allocation |
|------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|---------------|
| General Fund | \$ 399,428 | \$ 409,339 | \$ 485,500 | \$ 449,500 | \$ 499,700 | \$ 499,700 | | 68.2% |
| Street Fund | 18,574 | 19,093 | 21,400 | 19,800 | 22,000 | 22,000 | | 3.0% |
| PEG Fund | 625 | 605 | 700 | 600 | 700 | 700 | | 0.1% |
| Community Center Fund | 12,234 | 12,527 | 17,800 | 16,500 | 18,300 | 18,300 | | 2.5% |
| Sewer Fund | 19,199 | 19,698 | 25,600 | 23,700 | 26,400 | 26,400 | | 3.6% |
| Water Fund | 79,654 | 81,643 | 96,800 | 89,600 | 99,700 | 99,700 | | 13.6% |
| Street Light Districts Fund | 1,161 | 1,210 | 1,400 | 1,300 | 1,500 | 1,500 | | 0.2% |
| Stormwater Fund | 50,543 | 51,837 | 62,600 | 57,900 | 64,500 | 64,500 | | 8.8% |
| TOTAL CHARGES BY FUND | \$ 581,418 | \$ 595,952 | \$ 711,800 | \$ 658,900 | \$ 732,800 | \$ 732,800 | | 100.0% |

Budget Notes:

Expenditures:

- 9 The Budget provides a 3.0% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.
- For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.
- 24 The increase in Computer Software is primarily associated with annual increases in software maintenance agreements for existing software packages.
- 28 The City will be updating the phone and email system while continuing to replace desktop computers.

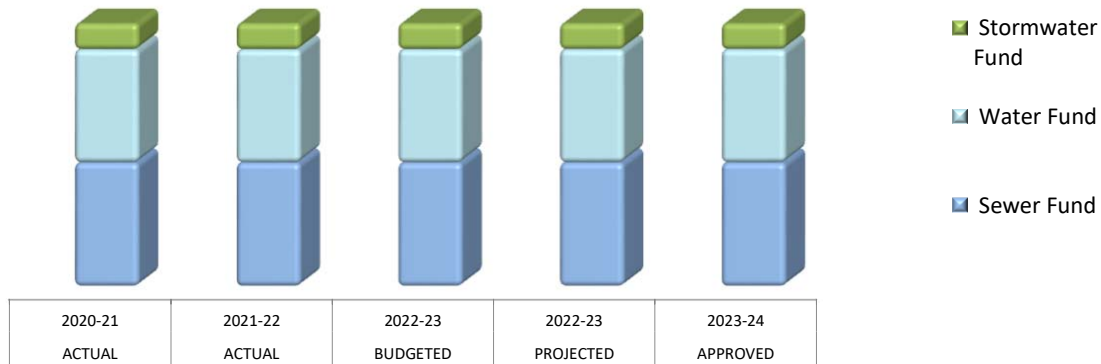
Finance - Utility Billing

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

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

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ 5,958 | \$ 5,958 | \$ - | \$ 3,700 | \$ - | \$ - | | |
| 3 Revenues: | | | | | | | | |
| 4 Charges for Services: | | | | | | | | |
| 5 Administrative Service Charges | 409,349 | 405,280 | 480,800 | 458,300 | 507,000 | 507,000 | | 5.4% |
| 6 TOTAL RESOURCES | 415,307 | 411,238 | 480,800 | 462,000 | 507,000 | 507,000 | | 5.4% |
| 7 REQUIREMENTS: | | | | | | | | |
| 8 Expenditures: | | | | | | | | |
| 9 Personnel Services: | | | | | | | | |
| 10 Administrative Support | 144,529 | 138,200 | 170,100 | 161,700 | 172,900 | 172,900 | | 1.6% |
| 11 Overtime | 1,476 | 1,509 | 3,000 | 6,000 | 2,000 | 2,000 | | -33.3% |
| 12 Wellness | 1,503 | 933 | 1,500 | 1,000 | 1,500 | 1,500 | | 0.0% |
| 13 Medicare | 2,233 | 2,132 | 2,700 | 3,000 | 3,800 | 3,800 | | 40.7% |
| 14 Retirement | 29,295 | 36,181 | 46,500 | 39,000 | 56,500 | 56,500 | | 21.5% |
| 15 Insurance Benefits | 67,872 | 58,156 | 73,800 | 72,600 | 81,400 | 81,400 | | 10.3% |
| 16 Workers Compensation | 793 | 491 | 700 | 700 | 800 | 800 | | 14.3% |
| 17 Total Personnel Services | 247,701 | 237,602 | 298,300 | 284,000 | 318,900 | 318,900 | | 6.9% |
| 18 Materials & Services: | | | | | | | | |
| 19 Postage & Printing | 44,839 | 52,557 | 60,000 | 58,000 | 62,000 | 62,000 | | 3.3% |
| 20 Contractual Services | 116,791 | 117,356 | 120,000 | 119,000 | 123,600 | 123,600 | | 3.0% |
| 21 Meetings, Travel & Training | 18 | 55 | 2,500 | 1,000 | 2,500 | 2,500 | | 0.0% |
| 22 Total Materials & Services | 161,648 | 169,968 | 182,500 | 178,000 | 188,100 | 188,100 | | 3.1% |
| 23 Total Expenditures | 409,349 | 407,570 | 480,800 | 462,000 | 507,000 | 507,000 | | 5.4% |
| 24 Fund Balance: | | | | | | | | |
| 25 Committed for Operations | 5,958 | 3,668 | - | - | - | - | | |
| 26 Total Fund Balance | 5,958 | 3,668 | - | - | - | - | | |
| 27 TOTAL REQUIREMENTS | \$ 415,307 | \$ 411,238 | \$ 480,800 | \$ 462,000 | \$ 507,000 | \$ 507,000 | | 5.4% |

Finance - Utility Billing



SUMMARY OF FINANCE - UTILITY BILLING CHARGES BY FUND

| | ACTUAL | ACTUAL | BUDGETED | PROJECTED | PROPOSED | APPROVED | ADOPTED | Utility Account Allocation |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------|----------------------------|
| | 2020-21 | 2021-22 | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | |
| Sewer Fund | \$ 192,388 | \$ 190,447 | \$ 226,000 | \$ 215,500 | \$ 238,300 | \$ 238,300 | | 47% |
| Water Fund | 176,006 | 174,256 | 206,700 | 197,000 | 218,000 | 218,000 | | 43% |
| Stormwater Fund | 40,955 | 40,577 | 48,100 | 45,800 | 50,700 | 50,700 | | 10% |
| TOTAL CHARGES BY FUND | \$ 409,349 | \$ 405,280 | \$ 480,800 | \$ 458,300 | \$ 507,000 | \$ 507,000 | | 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 3.0% salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

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

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

Public Works - Non-Departmental

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

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

| | ACTUAL | ACTUAL | BUDGETED | PROJECTED | PROPOSED | APPROVED | ADOPTED | % CHANGE |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------|--------------|
| | 2020-21 | 2021-22 | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | PRIOR BUDGET |
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| 3 Revenues: | | | | | | | | |
| 4 Charges for Services: | | | | | | | | |
| 5 Administrative Service Charges | 630,398 | 633,708 | 664,400 | 629,100 | 727,100 | 727,100 | | 9.4% |
| 6 TOTAL RESOURCES | 630,398 | 633,708 | 664,400 | 629,100 | 727,100 | 727,100 | | 9.4% |
| 7 REQUIREMENTS: | | | | | | | | |
| 8 Expenditures: | | | | | | | | |
| 9 Personnel Services: | | | | | | | | |
| 10 Public Works Director | 137,514 | 140,272 | 144,000 | 145,500 | 150,600 | 150,600 | | 4.6% |
| 11 Municipal Utility Workers | 177,522 | 179,378 | 186,000 | 187,800 | 194,400 | 194,400 | | 4.5% |
| 12 Administrative Support | 59,249 | 15,448 | 46,700 | 26,000 | 56,900 | 56,900 | | 21.8% |
| 13 Cell Phone and Clothing Stipend | 2,600 | 2,600 | 1,800 | 2,600 | 2,600 | 2,600 | | 44.4% |
| 14 Wellness | 1,019 | 487 | 2,000 | 600 | 2,000 | 2,000 | | 0.0% |
| 15 Payroll Taxes | 5,765 | 5,193 | 6,000 | 6,300 | 8,900 | 8,900 | | 48.3% |
| 16 Retirement | 75,080 | 83,076 | 94,800 | 88,700 | 117,600 | 117,600 | | 24.1% |
| 17 Insurance Benefits | 90,496 | 83,489 | 109,300 | 89,200 | 108,500 | 108,500 | | -0.7% |
| 18 Workers Compensation | 4,654 | 3,911 | 6,600 | 6,600 | 6,600 | 6,600 | | 0.0% |
| 19 Total Personnel Services | 553,899 | 513,854 | 597,200 | 553,300 | 648,100 | 648,100 | | 8.5% |
| 20 Materials & Services: | | | | | | | | |
| 21 Shop Operations and Supplies | 12,264 | 28,581 | 12,500 | 26,000 | 14,000 | 14,000 | | 12.0% |
| 22 Meetings, Travel & Training | - | 25 | 500 | - | 500 | 500 | | 0.0% |
| 23 Labor Attorney | 11,673 | 38,828 | 1,000 | 1,000 | 1,000 | 1,000 | | 0.0% |
| 24 Janitorial Services | 7,302 | 7,035 | 7,500 | 7,000 | 7,500 | 7,500 | | 0.0% |
| 25 Shop Utilities | 10,994 | 11,084 | 11,000 | 11,000 | 11,000 | 11,000 | | 0.0% |
| 26 Telephone, Telemetry & Fire Alarm | 1,810 | 1,576 | 2,000 | 1,500 | 1,000 | 1,000 | | -50.0% |
| 27 Insurance - Auto | 16,026 | 16,652 | 22,300 | 20,000 | 25,800 | 25,800 | | 15.7% |
| 28 Medical Testing | - | - | 200 | 100 | 200 | 200 | | 0.0% |
| 29 Total Materials & Services | 60,069 | 103,781 | 57,000 | 66,600 | 61,000 | 61,000 | | 7.0% |
| 30 Capital Outlay: | | | | | | | | |
| 31 Shop Improvements | 16,430 | 16,073 | 10,200 | 9,200 | 18,000 | 18,000 | | 76.5% |
| 32 Total Expenditures | 630,398 | 633,708 | 664,400 | 629,100 | 727,100 | 727,100 | | 9.4% |
| 33 Fund Balance: | | | | | | | | |
| 34 Committed for Operations | - | - | - | - | - | - | | |
| 35 Total Fund Balance | - | - | - | - | - | - | | |
| 36 TOTAL REQUIREMENTS | \$ 630,398 | \$ 633,708 | \$ 664,400 | \$ 629,100 | \$ 727,100 | \$ 727,100 | | 9.4% |

Public Works - Non-Departmental



SUMMARY OF PUBLIC WORKS - NON DEPARTMENTAL CHARGES BY FUND

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | Allocation |
|------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|---------------|
| General Fund Parks | \$ 24,692 | \$ 24,975 | \$ 25,800 | \$ 24,300 | \$ 28,400 | \$ 28,400 | | 3.9% |
| Street Fund | 216,876 | 217,932 | 228,600 | 216,500 | 250,100 | 250,100 | | 34.4% |
| Sewer Fund | 22,015 | 22,153 | 23,300 | 22,100 | 25,400 | 25,400 | | 3.5% |
| Water Fund | 197,935 | 198,903 | 208,600 | 197,500 | 228,300 | 228,300 | | 31.4% |
| Street Light Districts Fund | 20,131 | 20,260 | 21,300 | 20,200 | 23,300 | 23,300 | | 3.2% |
| Stormwater Fund | 148,749 | 149,485 | 156,800 | 148,500 | 171,600 | 171,600 | | 23.6% |
| TOTAL CHARGES BY FUND | \$ 630,398 | \$ 633,708 | \$ 664,400 | \$ 629,100 | \$ 727,100 | \$ 727,100 | | 100.0% |

Budget Notes:

Expenditures:

Personnel Services:

- 9 The Budget provides a 3.0% salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

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

Capital Outlay

- 31 Resurface and seal coat back area at PW shop.

Public Works - Civic Center Facilities

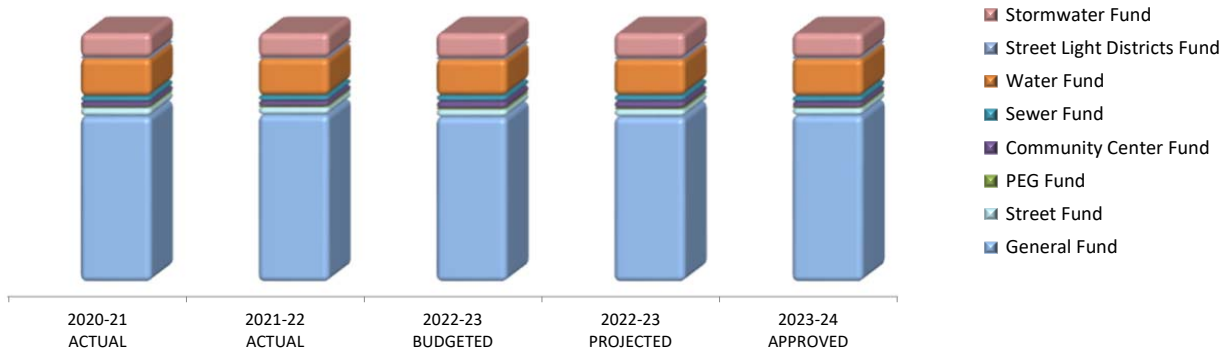
The Civic Center Facility Fund accounts for operations and maintenance of the Civic Center. Facility Maintenance staff will continue to maintain the facility at a level that allows maximum efficiency of all staff. The Facility Maintenance staff will continue refining the programming of the HVAC units 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 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | | | | | | | | |
| 3 Restricted for Civic Center Improvements | \$ 214,703 | \$ 294,702 | \$ 294,700 | \$ 544,500 | \$ 544,500 | \$ 544,500 | | 84.8% |
| 4 Unrestricted | - | - | - | - | - | - | | |
| 5 Total Beginning Balances | 214,703 | 294,702 | 294,700 | 544,500 | 544,500 | 544,500 | | 84.8% |
| 6 Revenues: | | | | | | | | |
| 7 Charges for Services: | | | | | | | | |
| 8 Administrative Service Charges | 394,209 | 604,993 | 491,100 | 415,000 | 728,300 | 728,300 | | 48.3% |
| 9 TOTAL RESOURCES | 608,912 | 899,695 | 785,800 | 959,500 | 1,272,800 | 1,272,800 | | 62.0% |
| 10 REQUIREMENTS: | | | | | | | | |
| 11 Expenditures: | | | | | | | | |
| 12 Personnel Services: | | | | | | | | |
| 13 Municipal Utility Worker | 7,733 | 8,125 | 8,600 | 8,700 | 9,300 | 9,300 | | 8.1% |
| 14 Facility Maintenance Technician | 57,799 | 60,714 | 64,200 | 64,900 | 69,200 | 69,200 | | 7.8% |
| 15 Overtime | 42 | - | 600 | 600 | 600 | 600 | | 0.0% |
| 16 Clothing Allowance | 530 | 530 | 500 | 500 | 500 | 500 | | 0.0% |
| 17 Wellness | 555 | 474 | 600 | 500 | 600 | 600 | | 0.0% |
| 18 Payroll Taxes | 1,025 | 1,074 | 1,200 | 1,300 | 1,800 | 1,800 | | 50.0% |
| 19 Retirement | 14,323 | 18,996 | 20,200 | 20,200 | 25,900 | 25,900 | | 28.2% |
| 20 Insurance Benefits | 24,905 | 25,123 | 30,100 | 27,400 | 29,900 | 29,900 | | -0.7% |
| 21 Workers Compensation | 822 | 613 | 1,000 | 900 | 1,200 | 1,200 | | 20.0% |
| 22 Total Personnel Services | 107,734 | 115,649 | 127,000 | 125,000 | 139,000 | 139,000 | | 9.4% |
| 23 Materials & Services: | | | | | | | | |
| 24 Contractual Services | 13,287 | 9,281 | 15,000 | 11,000 | 16,000 | 16,000 | | 6.7% |
| 25 Janitorial Services | 78,139 | 80,139 | 80,000 | 80,000 | 80,000 | 80,000 | | 0.0% |
| 26 Utilities | 95,237 | 104,393 | 110,000 | 110,000 | 110,000 | 110,000 | | 0.0% |
| 27 Equipment Maintenance & Replacement | 9,570 | 18,539 | 24,000 | 24,000 | 24,000 | 24,000 | | 0.0% |
| 28 Maintenance Supplies | 3,304 | 3,329 | 7,000 | 5,000 | 7,000 | 7,000 | | 0.0% |
| 29 Janitorial Supplies | 6,939 | 5,166 | 7,800 | 5,000 | 7,800 | 7,800 | | 0.0% |
| 30 Medical Testing | - | - | - | - | - | - | | |
| 31 Total Materials & Services | 206,476 | 220,847 | 243,800 | 235,000 | 244,800 | 244,800 | | 0.4% |
| 32 Capital Outlay: | | | | | | | | |
| 33 Civic Center Improvements | - | 18,669 | 113,000 | 55,000 | 287,000 | 287,000 | | 154.0% |
| 34 Total Expenditures | 314,210 | 355,165 | 483,800 | 415,000 | 670,800 | 670,800 | | 38.7% |
| 35 Other Requirements: | | | | | | | | |
| 36 Contingency: | | | | | | | | |
| 37 Operating Contingency | - | - | 2,000 | - | 2,000 | 2,000 | | 0.0% |
| 38 Civic Center Improvements | - | - | 300,000 | - | 600,000 | 600,000 | | 100.0% |
| 39 Total Contingency | - | - | 302,000 | - | 602,000 | 602,000 | | 99.3% |

Public Works - Civic Center Facilities

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 40 Fund Balance: | | | | | | | | |
| 41 Committed for Civic Center Improvements | 294,702 | 544,530 | - | 544,500 | - | - | - | |
| 42 Committed for Operations | - | - | - | - | - | - | - | |
| 43 Total Fund Balance | 294,702 | 544,530 | - | 544,500 | - | - | - | |
| 44 TOTAL REQUIREMENTS | \$ 608,912 | \$ 899,695 | \$ 785,800 | \$ 959,500 | \$ 1,272,800 | \$ 1,272,800 | | 62% |



PUBLIC WORKS - SUMMARY OF FACILITY MAINTENANCE CHARGES BY FUND

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | FTE |
|------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|---------------|
| General Fund | \$ 261,984 | \$ 405,836 | \$ 325,100 | \$ 274,900 | \$ 486,500 | \$ 486,500 | | 66.8% |
| Street Fund | 14,234 | 19,978 | 16,200 | 13,700 | 23,300 | 23,300 | | 3.2% |
| PEG Fund | 353 | 620 | 500 | 400 | 700 | 700 | | 0.1% |
| Community Center Fund | 8,705 | 13,898 | 14,700 | 12,400 | 16,000 | 16,000 | | 2.2% |
| Sewer Fund | 8,705 | 12,657 | 11,300 | 9,500 | 16,800 | 16,800 | | 2.3% |
| Water Fund | 60,349 | 90,830 | 72,200 | 61,000 | 110,700 | 110,700 | | 15.2% |
| Street Light Districts Fund | 823 | 1,241 | 1,000 | 800 | 1,500 | 1,500 | | 0.2% |
| Stormwater Fund | 39,056 | 59,933 | 50,100 | 42,300 | 72,800 | 72,800 | | 10.0% |
| TOTAL CHARGES BY FUND | \$ 394,209 | \$ 604,993 | \$ 491,100 | \$ 415,000 | \$ 728,300 | \$ 728,300 | | 100.0% |

Budget Notes:

Expenditures:

Personnel Services:

- 12 The Budget provides a 3.0% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

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

Capital Outlay:

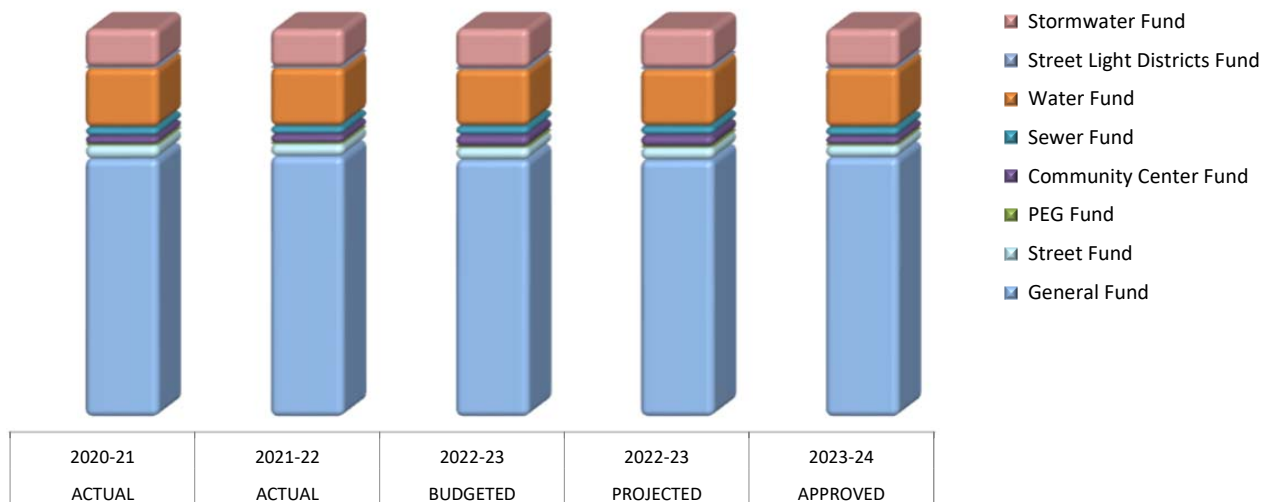
- 33 Pergola replacment, window tint for south facing windows, upgrade parking lot lighting to LED, cleaning and sealing of block wall around Police parking area.

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 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ 26,971 | \$ 56,752 | \$ - | \$ 89,000 | \$ - | \$ 30,000 | \$ 30,000 | |
| 3 Revenues: | | | | | | | | |
| 4 Charges for Services: | | | | | | | | |
| 5 Administrative Service Charges | 284,328 | 328,078 | 471,300 | 271,200 | 514,400 | 514,400 | 514,400 | 9.1% |
| 6 Intergovernmental: | | | | | | | | |
| 7 Grants | 8,497 | - | - | - | - | - | - | |
| 8 Miscellaneous: | | | | | | | | |
| 9 Miscellaneous | 21,285 | 33,029 | - | 30,000 | - | 30,000 | 30,000 | |
| 10 TOTAL RESOURCES | 341,081 | 417,859 | 471,300 | 390,200 | 514,400 | 574,400 | 574,400 | 21.9% |
| 11 REQUIREMENTS: | | | | | | | | |
| 12 Expenditures: | | | | | | | | |
| 13 Materials & Services: | | | | | | | | |
| 14 Office Materials & Supplies | 21,932 | 25,816 | 30,000 | 31,000 | 31,500 | 31,500 | 31,500 | 5.0% |
| 15 Postage & Printing | 20,588 | 22,219 | 28,000 | 26,000 | 29,500 | 29,500 | 29,500 | 5.4% |
| 16 Association Memberships | 57,093 | 61,592 | 66,000 | 66,000 | 69,300 | 69,300 | 69,300 | 5.0% |
| 17 Tuition Reimbursement | - | - | - | - | 6,000 | 6,000 | 6,000 | |
| 18 City Council Expenses | 3,870 | 8,568 | 13,000 | 14,000 | 14,000 | 14,000 | 14,000 | 7.7% |
| 19 Committee Meeting Expense | 660 | 1,594 | 1,000 | 800 | 1,000 | 1,000 | 1,000 | 0.0% |
| 20 Public Notices | 546 | 324 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 0.0% |
| 21 Contractual Services | 694 | 700 | 1,000 | 900 | 1,000 | 1,000 | 1,000 | 0.0% |
| 22 Liability Insurance | 178,944 | 207,980 | 225,200 | 220,000 | 245,500 | 245,500 | 245,500 | 9.0% |
| 23 Miscellaneous Expense | 2 | 107 | 500 | 500 | 500 | 500 | 500 | 0.0% |
| 24 Total Materials & Services | 284,329 | 328,900 | 365,700 | 360,200 | 399,300 | 399,300 | 399,300 | 9.2% |
| 25 Total Expenditures | 284,329 | 328,900 | 365,700 | 360,200 | 399,300 | 399,300 | 399,300 | 9.2% |
| 26 Other Requirements: | | | | | | | | |
| 27 Contingency: | | | | | | | | |
| 28 Liability Retro Plan | - | - | 105,600 | - | 115,100 | 115,100 | 115,100 | 9.0% |
| 29 Fund Balance: | | | | | | | | |
| 30 Committed for Operations | 56,752 | 88,959 | - | 30,000 | - | 60,000 | 60,000 | |
| 31 TOTAL REQUIREMENTS | \$ 341,081 | \$ 417,859 | \$ 471,300 | \$ 390,200 | \$ 514,400 | \$ 574,400 | \$ 574,400 | 21.9% |

General Administration



SUMMARY OF CITY-WIDE ADMINISTRATIVE CHARGES BY FUND

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | FTE |
|------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|---------------|
| General Fund | \$ 189,032 | \$ 220,200 | \$ 312,000 | \$ 179,500 | \$ 343,700 | \$ 343,700 | | 66.8% |
| Street Fund | 10,258 | 10,828 | 15,600 | 9,000 | 16,500 | 16,500 | | 3.2% |
| PEG Fund | 297 | 323 | 500 | 300 | 500 | 500 | | 0.1% |
| Community Center Fund | 6,244 | 7,515 | 14,100 | 8,100 | 11,300 | 11,300 | | 2.2% |
| Sewer Fund | 6,244 | 6,869 | 10,800 | 6,200 | 11,800 | 11,800 | | 2.3% |
| Water Fund | 43,485 | 49,212 | 69,300 | 39,900 | 78,200 | 78,200 | | 15.2% |
| Street Light Districts Fund | 595 | 646 | 900 | 500 | 1,000 | 1,000 | | 0.2% |
| Stormwater Fund | 28,173 | 32,485 | 48,100 | 27,700 | 51,400 | 51,400 | | 10.0% |
| TOTAL CHARGES BY FUND | \$ 284,328 | \$ 328,078 | \$ 471,300 | \$ 271,200 | \$ 514,400 | \$ 514,400 | | 100.0% |

General Administration

Budget Notes:

Expenditures:

- 16 Association Memberships includes: League of Oregon Cities \$33,000, Mid-Willamette Valley Council of Governments \$25,000, SEDCOR \$4,800, Oregon Procurement Network \$2,000, Oregon Government Ethics Division \$900 and local newspaper subscriptions.
- 17 These costs were previously accounted for at the departmental level. The City will reimburse up to one half of the per-unit cost of tuition up to the hourly tuition cost for an undergraduate degree course at Western Oregon University. Reimbursement is contingent upon the availability of funds that have been budgeted for this purpose.
- 18 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.
- 21 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.
- 22 The City's Liability Insurance is expected to increase 9% from the prior year. Premiums cover, Property, General and Auto liability. The City participates in a "Retro Plan" agreement on its General and Auto liability insurance premiums. Under this plan, premium contributions are 75% of the base premium amount with a maximum exposure of 112.5%. Because of the City's good claims loss experience it saves money by participating in this plan, although it does assume additional risk. Auto insurance premiums are paid from the Police Operating budget and Public Works budgets. FY23-24 projections expect premium rates to increase 16% over FY22-23. 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.
- 28 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

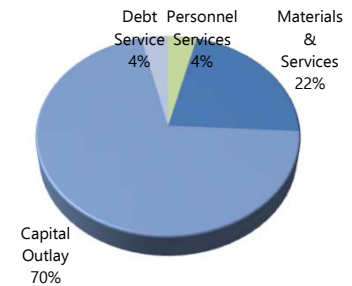
The Street Fund is managed by the Public Works Department to provide quality streets, lighting, traffic signals, sidewalks, and bike paths. The primary source of revenue is State Fuel Taxes, which are apportioned by the State based on population. Fuel tax revenues are restricted by constitutional limits 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 FY22-23

- Updated ADA ramps for resurfacing streets in summer of 2023.
- Continued the annual street resurfacing program.
- Installed solar speed displays on Shoreline Dr N.
- Updated ADA ramps at Manbrin and Rowan.

Goals for FY23-24

- Continue annual resurfacing of various City streets which includes ADA ramp updates.
- Provide continued neighborhood ADA ramp upgrades.
- Install a Rapid Flashing Beacon on Chemawa Rd. NE near the Civic Center.
- Construct a speed table on Cummings Lane N.
- Continue street sign replacement program.



| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|-------------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | | | | | | | | |
| 3 Unrestricted Beginning Balance | \$ 1,194,948 | \$ 1,033,391 | \$ 1,935,900 | \$ 2,029,300 | \$ 2,100,000 | \$ 2,100,000 | | 8.5% |
| 4 Bike Safety Donations | 742 | - | - | - | - | - | | |
| 5 Total Beginning Balances | 1,195,690 | 1,033,391 | 1,935,900 | 2,029,300 | 2,100,000 | 2,100,000 | | 8.5% |
| 6 Revenues: | | | | | | | | |
| 7 Taxes & Assessments: | | | | | | | | |
| 8 Assessments | 492 | 307 | - | - | - | - | | |
| 9 Licenses & Fees: | | | | | | | | |
| 10 Planning Construction Fees | 12,619 | 12,780 | 9,100 | 13,700 | 9,100 | 9,100 | | 0.0% |
| 11 Driveway Permit Fees | 4,104 | 4,204 | 5,000 | 2,700 | 5,000 | 5,000 | | 0.0% |
| 12 Total Licenses & Fees | 16,723 | 16,984 | 14,100 | 16,400 | 14,100 | 14,100 | | 0.0% |
| 13 Intergovernmental: | | | | | | | | |
| 14 State Fuel Tax | 2,868,600 | 3,132,181 | 2,900,000 | 3,145,000 | 3,145,000 | 3,145,000 | | 8.4% |
| 15 Grants | 2,042 | 223,036 | - | - | - | - | | |
| 16 Total Intergovernmental | 2,870,642 | 3,355,217 | 2,900,000 | 3,145,000 | 3,145,000 | 3,145,000 | | 8.4% |
| 17 Miscellaneous: | | | | | | | | |
| 18 Bike Safety Donations | 548 | 220 | 500 | 500 | 500 | 500 | | 0.0% |
| 19 Assessment Interest | 6 | 1 | - | - | - | - | | |
| 20 Interest | 4,084 | 7,854 | 5,000 | 5,000 | 5,000 | 5,000 | | 0.0% |
| 21 Miscellaneous Revenue | 150 | 15,188 | - | 65,000 | - | - | | |
| 22 Total Miscellaneous | 4,788 | 23,263 | 5,500 | 70,500 | 5,500 | 5,500 | | 0.0% |
| 23 TOTAL RESOURCES | 4,088,335 | 4,429,162 | 4,855,500 | 5,261,200 | 5,264,600 | 5,264,600 | | 8.4% |

Public Works Street Fund

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 24 REQUIREMENTS: | | | | | | | | |
| 25 Expenditures: | | | | | | | | |
| 26 Personnel Services: | | | | | | | | |
| 27 Municipal Utility Workers | 50,987 | 51,962 | 60,800 | 57,100 | 61,500 | 61,500 | | 1.2% |
| 28 GIS | 2,969 | 3,121 | 3,300 | 3,400 | 3,600 | 3,600 | | 9.1% |
| 29 Community Development Director | - | - | - | - | - | - | | |
| 30 Code Compliance Officer | 9,098 | 9,558 | 10,200 | 10,300 | 10,900 | 10,900 | | 6.9% |
| 31 Overtime | 10,128 | 3,458 | 5,200 | 5,200 | 6,000 | 6,000 | | 15.4% |
| 32 Parade Overtime | - | - | 2,000 | - | 2,000 | 2,000 | | 0.0% |
| 33 Duty Pay | 10,475 | 10,440 | 10,400 | 10,400 | 10,400 | 10,400 | | 0.0% |
| 34 Clothing Allowance/Cell Phone Stipenc | 535 | 515 | 700 | 200 | 200 | 200 | | -71.4% |
| 35 Wellness | 162 | 204 | 700 | 300 | 700 | 700 | | 0.0% |
| 36 Payroll Taxes | 1,297 | 1,219 | 1,400 | 1,500 | 2,000 | 2,000 | | 42.9% |
| 37 Retirement | 17,984 | 21,363 | 23,900 | 23,300 | 29,200 | 29,200 | | 22.2% |
| 38 Insurance Benefits | 30,834 | 31,537 | 32,900 | 28,700 | 32,700 | 32,700 | | -0.6% |
| 39 Workers Compensation | 1,520 | 1,069 | 1,800 | 1,800 | 1,800 | 1,800 | | 0.0% |
| 40 Total Personnel Services | 135,989 | 134,446 | 153,300 | 142,200 | 161,000 | 161,000 | | 5.0% |
| 41 Materials & Services: | | | | | | | | |
| 42 Helmets | 473 | - | 1,500 | 1,000 | 1,500 | 1,500 | | 0.0% |
| 43 Meetings, Travel & Training | 555 | 824 | 3,000 | 1,000 | 3,000 | 3,000 | | 0.0% |
| 44 Public Notices | - | - | 500 | - | 500 | 500 | | 0.0% |
| 45 Administrative Services Charges | 414,336 | 390,930 | 388,600 | 363,600 | 419,600 | 419,600 | | 8.0% |
| 46 Contractual Services | 97,605 | 70,124 | 150,000 | 120,000 | 150,000 | 150,000 | | 0.0% |
| 47 Parade Traffic Control | - | 1,500 | 2,000 | - | 2,000 | 2,000 | | 0.0% |
| 48 Engineering Services | 19,221 | 23,710 | 50,000 | 25,000 | 50,000 | 50,000 | | 0.0% |
| 49 Traffic Engineering SDC Review | - | - | 5,000 | 10,000 | 5,000 | 5,000 | | 0.0% |
| 50 Utilities | 215 | 343 | 300 | 500 | 300 | 300 | | 0.0% |
| 51 Telephone | 758 | 657 | 800 | 800 | 800 | 800 | | 0.0% |
| 52 Gasoline/Diesel | 2,363 | 3,658 | 3,000 | 3,200 | 3,500 | 3,500 | | 16.7% |
| 53 Equipment Maintenance | 1,724 | 408 | 5,000 | 5,000 | 5,000 | 5,000 | | 0.0% |
| 54 Sidewalk Maintenance | 2,415 | 289 | 5,000 | 1,000 | 5,000 | 5,000 | | 0.0% |
| 55 Operating Materials and Supplies | 15,330 | 18,746 | 18,000 | 18,000 | 18,000 | 18,000 | | 0.0% |
| 56 Street Maintenance & Repair | 198,916 | 124,055 | 165,000 | 165,000 | 165,000 | 165,000 | | 0.0% |
| 57 Street Light Utilities | 59,834 | 45,966 | 60,000 | 35,000 | 45,000 | 45,000 | | -25.0% |
| 58 Traffic Light Utilities | 26,013 | 27,543 | 27,500 | 27,500 | 27,500 | 27,500 | | 0.0% |
| 59 Medical Testing | - | - | 200 | - | 200 | 200 | | 0.0% |
| 60 MPO Support/ SKATS | 8,780 | 10,137 | 10,200 | 11,100 | 11,500 | 11,500 | | 12.7% |
| 61 Miscellaneous Expense | 558 | - | - | - | - | - | | |
| 62 Total Materials & Services | 849,096 | 718,890 | 895,600 | 787,700 | 913,400 | 913,400 | | 2.0% |
| 63 Capital Outlay: | | | | | | | | |
| 64 Heavy Equipment/Vehicles | - | - | - | - | - | - | | |
| 65 Street Improvements | 274,520 | 193,018 | 260,000 | - | 318,000 | 318,000 | | 22.3% |
| 66 Infill and ADA Sidewalk Completions | - | 16,800 | 30,000 | 30,000 | 30,000 | 30,000 | | 0.0% |
| 67 Street Resurfacing | 1,118,853 | 657,959 | 1,950,000 | 1,350,000 | 2,200,000 | 2,200,000 | | 12.8% |
| 68 Signage & Signal Upgrades | - | 2,008 | 175,000 | 175,000 | 175,000 | 175,000 | | 0.0% |
| 69 Field Equipment | 3,411 | 3,813 | 3,600 | 3,600 | 3,600 | 3,600 | | 0.0% |
| 70 Unanticipated Expense | - | - | 150,000 | - | 200,000 | 200,000 | | 33.3% |
| 71 Total Capital Outlay | 1,396,784 | 873,598 | 2,568,600 | 1,558,600 | 2,926,600 | 2,926,600 | | 13.9% |
| 72 Debt Service: | | | | | | | | |
| 73 Principal | 103,000 | 106,000 | 109,000 | 109,000 | 112,000 | 112,000 | | 2.8% |
| 74 Interest | 49,075 | 45,933 | 42,700 | 42,700 | 39,400 | 39,400 | | -7.7% |
| 75 Total Debt Service | 152,075 | 151,933 | 151,700 | 151,700 | 151,400 | 151,400 | | -0.2% |
| 76 Total Expenditures | 2,533,944 | 1,878,867 | 3,769,200 | 2,640,200 | 4,152,400 | 4,152,400 | | 10.2% |
| 77 Other Requirements: | | | | | | | | |
| 78 Contingency: | | | | | | | | |
| 79 Operating Contingency | - | - | 56,100 | - | 54,000 | 54,000 | | -3.7% |
| 80 Transfers Out: | | | | | | | | |
| 81 Stormwater Fund | 521,000 | 521,000 | 521,000 | 521,000 | 521,000 | 521,000 | | 0.0% |

Public Works Street Fund

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 82 Fund Balance: | | | | | | | | |
| 83 Restricted for Debt Service Requireme | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | | 0.0% |
| 84 Restricted for Operations | 883,391 | 1,879,295 | 359,200 | 1,950,000 | 387,200 | 387,200 | | 7.8% |
| 85 Total Fund Balance | 1,033,391 | 2,029,295 | 509,200 | 2,100,000 | 537,200 | 537,200 | | 5.5% |
| 86 TOTAL REQUIREMENTS | \$ 4,088,335 | \$ 4,429,162 | \$ 4,855,500 | \$ 5,261,200 | \$ 5,264,600 | \$5,264,600 | | 8.4% |

Summary of Administrative Service Fund Charges

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|---------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| City-Wide Administration | \$ 10,258 | \$ 10,828 | \$ 15,600 | \$ 9,000 | \$ 16,500 | \$ 16,500 | | 5.8% |
| City Manager | 26,159 | 16,597 | 12,700 | 11,700 | 11,300 | 11,300 | | -11.0% |
| Information Systems | 18,574 | 19,093 | 21,400 | 19,800 | 22,000 | 22,000 | | 2.8% |
| Attorney's Office | 34,895 | 29,503 | 19,800 | 18,600 | 19,000 | 19,000 | | -4.0% |
| City Recorder | 19,862 | 15,752 | 12,900 | 12,700 | 12,800 | 12,800 | | -0.8% |
| Human Resources | 12,513 | 13,447 | 13,300 | 13,300 | 14,200 | 14,200 | | 6.8% |
| Finance | 60,965 | 47,800 | 48,100 | 48,300 | 50,400 | 50,400 | | 4.8% |
| Facility Maintenance | 14,234 | 19,978 | 16,200 | 13,700 | 23,300 | 23,300 | | 43.8% |
| Public Works | 216,876 | 217,932 | 228,600 | 216,500 | 250,100 | 250,100 | | 9.4% |
| Administrative Services Charges | \$ 414,336 | \$ 390,930 | \$ 388,600 | \$ 363,600 | \$ 419,600 | \$ 419,600 | | 8.0% |

Budget Notes:

Revenues:

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

Expenditures:

Personnel Services:

26 The Budget provides a 3.0% wage and salary increase for all non-represented staff and 3.5% for staff represented by LIUNA Local 737. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement.

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

Materials & Services:

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

Capital Outlay:

65 Street Improvements include city's match funding for Verda Lane project and constructing a speed table on Cummings Lane N.
68 Signage and Signal Upgrades includes city's match for the River Rd. Fiber Optic project and installing a Rapid Flashing Beacon on Chemawa Rd NE near the Civic Center.

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

81 The transfer to the Stormwater Fund is the Street Fund's share of stormwater costs.

Debt Service:

72 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 |
|-----------------------------|----------------------|----------------------|---------------------|------------------|
| 12/1/2023 | \$ 1,291,000 | \$ - | \$ 19,688 | \$ 19,688 |
| 6/1/2024 | 1,179,000 | 112,000 | 19,688 | 131,688 |
| 12/1/2024 | 1,179,000 | - | 17,980 | 17,980 |
| 6/1/2025 | 1,063,000 | 116,000 | 17,980 | 133,980 |
| 12/1/2025 | 1,063,000 | - | 16,211 | 16,211 |
| 6/1/2026 | 944,000 | 119,000 | 16,211 | 135,211 |
| 12/1/2026 | 944,000 | - | 14,396 | 12,520 |
| 6/1/2027 | 821,000 | 123,000 | 14,396 | 139,520 |
| 12/1/2027 | 821,000 | - | 12,520 | 10,584 |
| 6/1/2028 | 694,000 | 127,000 | 12,520 | 139,520 |
| 12/1/2028 through 12/1/2032 | 516,000 | 547,000 | 62,509 | 609,510 |
| 6/1/2033 | 147,000 | 147,000 | 2,242 | 149,242 |
| | | \$ 1,291,000 | \$ 226,341 | \$ 1,517,341 |

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 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|---|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| RESOURCES: | | | | | | | | |
| Beginning Balance: | \$ 477,939 | \$ 495,676 | \$ 488,200 | \$ 474,700 | \$ 467,700 | \$ 467,700 | | -4.2% |
| Revenues: | | | | | | | | |
| Taxes & Assessments: | | | | | | | | |
| Lighting District Assessments | 397,983 | 402,111 | 410,000 | 410,000 | 438,700 | 438,700 | | 7.0% |
| Miscellaneous: | | | | | | | | |
| Interest Earnings/Miscellaneous | 9,770 | 21,637 | 9,000 | 9,000 | 9,000 | 9,000 | | 0.0% |
| Total Revenues | 407,753 | 423,748 | 419,000 | 419,000 | 447,700 | 447,700 | | 6.8% |
| TOTAL RESOURCES | 885,692 | 919,424 | 907,200 | 893,700 | 915,400 | 915,400 | | 0.9% |
| REQUIREMENTS: | | | | | | | | |
| Expenditures: | | | | | | | | |
| Materials & Services: | | | | | | | | |
| Public Notices | 517 | 856 | 1,200 | 1,200 | 1,200 | 1,200 | | 0.0% |
| Administrative Services Charges | 31,659 | 33,580 | 33,600 | 31,800 | 39,000 | 39,000 | | 16.1% |
| Engineering Costs | 339 | - | 3,000 | 3,000 | 3,000 | 3,000 | | 0.0% |
| Lighting Costs | 357,470 | 398,085 | 380,000 | 380,000 | 406,600 | 406,600 | | 7.0% |
| Street Lighting Maintenance - KS Area A | - | 12,214 | 10,000 | 10,000 | 10,700 | 10,700 | | 7.0% |
| Miscellaneous | 31 | - | - | - | - | - | | |
| Total Materials & Services | 390,016 | 444,735 | 427,800 | 426,000 | 460,500 | 460,500 | | 7.6% |
| Total Expenditures | 390,016 | 444,735 | 427,800 | 426,000 | 460,500 | 460,500 | | 7.6% |
| Other Requirements: | | | | | | | | |
| Contingency | - | - | 120,000 | - | 130,000 | 130,000 | | 8.3% |
| Fund Balance: | | | | | | | | |
| Restricted: | | | | | | | | |
| Pole Replacement at KS Area A | 40,000 | 40,000 | - | - | - | - | | |
| Pole Replacement Option B Districts | 25,000 | 25,000 | - | - | - | - | | |
| Restricted for Operations | 430,676 | 409,689 | 359,400 | 467,700 | 324,900 | 324,900 | | -9.6% |
| Total Restricted Fund Balance | 495,676 | 474,689 | 359,400 | 467,700 | 324,900 | 324,900 | | -9.6% |
| TOTAL REQUIREMENTS | \$ 885,692 | \$ 919,424 | \$ 907,200 | \$ 893,700 | \$ 915,400 | \$ 915,400 | | 0.9% |

Summary of Administrative Service Fund Charges

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|---------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| City-Wide Administration | \$ 595 | \$ 646 | \$ 900 | \$ 500 | \$ 1,000 | \$ 1,000 | | 11.1% |
| City Manager | 688 | 283 | 600 | 600 | 300 | 300 | | -50.0% |
| Information Systems | 1,161 | 1,210 | 1,400 | 1,300 | 1,500 | 1,500 | | 7.1% |
| Attorney's Office | 283 | 420 | 400 | 400 | 400 | 400 | | 0.0% |
| City Recorder | 292 | 292 | 300 | 300 | 300 | 300 | | 0.0% |
| Human Resources | 674 | 821 | 800 | 800 | 900 | 900 | | 12.5% |
| Finance | 7,012 | 8,407 | 6,900 | 6,900 | 9,800 | 9,800 | | 42.0% |
| Facility Maintenance | 823 | 1,241 | 1,000 | 800 | 1,500 | 1,500 | | 50.0% |
| Public Works | 20,131 | 20,260 | 21,300 | 20,200 | 23,300 | 23,300 | | 9.4% |
| Administrative Services Charges | \$ 31,659 | \$ 33,580 | \$ 33,600 | \$ 31,800 | \$ 39,000 | \$ 39,000 | | 16.1% |

Budget Notes:

Revenues:

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

Expenditures:

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

The City is expecting one to two additional street lighting districts to form in FY2023-24.

In order to have funds available in the event pole replacement is necessary the appropriations have been moved to contingency for Fiscal Year 2023-24.

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 FY23-24:

Design of the improvements to the I-5/Chemawa Southbound on-ramp is pending. ODOT is currently taking the lead planning and designing these improvements, the actual timing is unknown however funding needs to be available during FY23-24.

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|---------------------------------------|--------------------|--------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$3,397,299 | \$3,394,392 | \$3,564,400 | \$3,631,600 | \$3,913,300 | \$3,913,300 | | 9.8% |
| 3 Revenues: | | | | | | | | |
| 4 Licenses & Fees: | | | | | | | | |
| 5 System Development Fees | 129,564 | 189,751 | 29,000 | 236,700 | 24,900 | 24,900 | | -14.1% |
| 6 Miscellaneous: | | | | | | | | |
| 7 Interest | 15,729 | 17,472 | 15,000 | 15,000 | 15,000 | 15,000 | | 0.0% |
| 8 Total Revenues | 145,293 | 207,223 | 44,000 | 251,700 | 39,900 | 39,900 | | -9.3% |
| Transfers In: | | | | | | | | |
| General Fund | - | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | | 0.0% |
| 9 TOTAL RESOURCES | 3,542,592 | 3,631,615 | 3,638,400 | 3,913,300 | 3,983,200 | 3,983,200 | | 9.5% |
| 10 REQUIREMENTS: | | | | | | | | |
| 11 Expenditures: | | | | | | | | |
| 12 Capital Outlay: | | | | | | | | |
| 13 Unanticipated Expenses | - | - | 3,638,400 | - | 3,983,200 | 3,983,200 | | 9.5% |
| 14 Total Capital Outlay | - | - | 3,638,400 | - | 3,983,200 | 3,983,200 | | 9.5% |
| 15 Total Expenditures | | | | | | | | |
| 16 Other Requirements: | | | | | | | | |
| 17 Transfers Out: | | | | | | | | |
| 18 Interfund Loan to the General Fund | 148,200 | - | - | - | - | - | | |
| 19 Total Transfers Out | 148,200 | - | - | - | - | - | | |
| 20 Fund Balance: | | | | | | | | |
| 21 Restricted for Improvements | 3,394,392 | 3,631,615 | - | 3,913,300 | - | - | | |
| 22 TOTAL REQUIREMENTS | \$3,542,592 | \$3,631,615 | \$3,638,400 | \$3,913,300 | \$3,983,200 | \$3,983,200 | | 9.5% |

Revenues:

5 The System Development Fee projections for Fiscal Year 2023-24 assumes 15 new single family homes developed during the year.

Expenditures:

16 No improvements are anticipated in Fiscal Year 2023-24.

Public Works

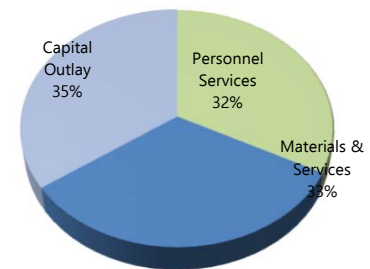
Stormwater Fund

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

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

Accomplishments for FY22-23

- Continued repair work identified by the TV inspection contractor
- Continued implementation of the TV inspection contract
- Continued implementation of the City's 3 regulatory stormwater programs.
- Updated Stormwater Development Code and Design Standards.
- Hosted 12th Annual Erosion Control Summit (Virtually)
- Completed 36" Pipe lining project on McLeod Lane



Division Goals for FY23-24

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

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|-------------------------------------|-------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ 996,580 | \$ 1,242,069 | \$ 1,630,900 | \$ 1,687,100 | \$ 1,540,500 | \$ 1,540,500 | | -5.5% |
| 3 Revenues: | | | | | | | | |
| 4 Charges for Services: | | | | | | | | |
| 5 Planning & Construction Fees | 12,693 | 11,715 | 10,000 | 10,000 | 10,000 | 10,000 | | 0.0% |
| 6 Service Fees | 1,602,893 | 1,603,475 | 1,602,000 | 1,604,000 | 1,604,000 | 1,604,000 | | 0.1% |
| 7 Total Charges for Services | 1,615,586 | 1,615,190 | 1,612,000 | 1,614,000 | 1,614,000 | 1,614,000 | | 0.1% |
| Intergovernmental: | | | | | | | | |
| 8 Grants | 8,250 | - | - | - | - | - | | |
| Miscellaneous: | | | | | | | | |
| 9 Interest | 3,435 | 6,010 | 2,000 | 2,000 | 2,000 | 2,000 | | 0.0% |
| 10 Miscellaneous Revenue | - | - | - | - | - | - | | |
| 11 Total Miscellaneous | 3,435 | 6,010 | 2,000 | 2,000 | 2,000 | 2,000 | | 0.0% |
| 12 Total Revenues | 1,627,271 | 1,621,200 | 1,614,000 | 1,616,000 | 1,616,000 | 1,616,000 | | 0.1% |
| 13 Other Resources: | | | | | | | | |
| 14 Transfers In: | | | | | | | | |
| 15 Charges to Street Fund | 521,000 | 521,000 | 521,000 | 521,000 | 521,000 | 521,000 | | 0.0% |
| 16 Total Other Resources | 521,000 | 521,000 | 521,000 | 521,000 | 521,000 | 521,000 | | 0.0% |
| 17 TOTAL RESOURCES | 3,144,851 | 3,384,269 | 3,765,900 | 3,824,100 | 3,677,500 | 3,677,500 | | -2.3% |

Public Works Stormwater Fund

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|---|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 18 REQUIREMENTS: | | | | | | | | |
| 19 Expenditures: | | | | | | | | |
| 20 Personnel Services: | | | | | | | | |
| 21 Municipal Utility Workers | 202,857 | 201,478 | 238,600 | 218,600 | 230,900 | 230,900 | | -3.2% |
| 22 Planning Staff | 939 | 996 | 1,100 | 1,100 | 1,200 | 1,200 | | 9.1% |
| 23 Environmental Program Staff | 175,290 | 234,839 | 286,700 | 283,500 | 321,500 | 321,500 | | 12.1% |
| 24 GIS | 28,504 | 29,957 | 31,700 | 32,000 | 34,200 | 34,200 | | 7.9% |
| 25 Overtime | 188 | 369 | 3,000 | 1,000 | 3,000 | 3,000 | | 0.0% |
| 26 Duty Pay | 10,475 | 10,440 | 10,400 | 10,400 | 10,400 | 10,400 | | 0.0% |
| 27 Cell Phone - Clothing Allowances | 1,449 | 1,349 | 2,600 | 2,600 | 2,600 | 2,600 | | 0.0% |
| 28 Wellness | 1,139 | 1,541 | 4,200 | 2,000 | 4,200 | 4,200 | | 0.0% |
| 29 Payroll Taxes | 6,473 | 7,435 | 9,000 | 9,600 | 13,400 | 13,400 | | 48.9% |
| 30 Retirement | 89,915 | 125,752 | 158,500 | 149,200 | 199,200 | 199,200 | | 25.7% |
| 31 Insurance Benefits | 184,549 | 182,852 | 219,200 | 195,100 | 217,600 | 217,600 | | -0.7% |
| 32 Workers Compensation | 6,847 | 19,248 | 6,600 | 6,600 | 6,800 | 6,800 | | 3.0% |
| 33 Total Personnel Services | 708,625 | 816,256 | 971,600 | 911,700 | 1,045,000 | 1,045,000 | | 7.6% |
| 34 Materials & Services: | | | | | | | | |
| 35 Concrete | 302 | 515 | 5,000 | 1,000 | 5,000 | 5,000 | | 0.0% |
| 36 Rock & Backfill | 1,474 | 1,674 | 1,200 | 1,500 | 2,000 | 2,000 | | 66.7% |
| 37 Paving | 3,153 | 2,175 | 6,000 | 6,000 | 6,000 | 6,000 | | 0.0% |
| 38 Meetings, Travel & Training | 3,193 | 4,837 | 8,000 | 6,000 | 9,000 | 9,000 | | 12.5% |
| 39 Public Notices | 273 | 80 | 400 | 400 | 400 | 400 | | 0.0% |
| 40 Administrative Services Charges | 409,884 | 439,532 | 473,200 | 428,300 | 530,700 | 530,700 | | 12.2% |
| 41 Contractual Services | 126,079 | 180,130 | 176,000 | 170,000 | 230,000 | 230,000 | | 30.7% |
| 42 Engineering Services | 34,752 | 34,730 | 35,000 | 55,000 | 35,000 | 35,000 | | 0.0% |
| 43 Storm Drain Utilities | 5,452 | 2,327 | 5,800 | 2,000 | 2,500 | 2,500 | | -56.9% |
| 44 Telephone | 2,667 | 2,629 | 2,800 | 2,800 | 2,800 | 2,800 | | 0.0% |
| 45 Gasoline | 5,923 | 9,200 | 7,500 | 9,000 | 8,500 | 8,500 | | 13.3% |
| 46 Diesel Fuel | 1,902 | 2,707 | 5,000 | 5,000 | 5,000 | 5,000 | | 0.0% |
| 47 Vehicle Maintenance | 2,255 | 1,171 | 5,000 | 2,500 | 5,000 | 5,000 | | 0.0% |
| 48 Equipment Maintenance | 13,122 | 19,052 | 23,000 | 10,000 | 15,000 | 15,000 | | -34.8% |
| 49 Permit Renewal & Registration Fees | 7,863 | 8,232 | 8,500 | 8,600 | 10,500 | 10,500 | | 23.5% |
| 50 Plant Maintenance | 6,859 | 9,099 | 12,500 | 12,500 | 20,000 | 20,000 | | 60.0% |
| 51 Pump Maintenance | 7,890 | 6,332 | 10,000 | 7,000 | 10,000 | 10,000 | | 0.0% |
| 52 Operating Materials & Supplies | 12,126 | 18,158 | 15,000 | 10,000 | 15,000 | 15,000 | | 0.0% |
| 53 Street Sweeping | 102,798 | 105,854 | 105,000 | 106,000 | 110,000 | 110,000 | | 4.8% |
| 54 Medical Testing | 11 | 48 | 400 | - | 400 | 400 | | 0.0% |
| 55 Lab Tests | 5,004 | 4,888 | 8,000 | 9,200 | 10,000 | 10,000 | | 25.0% |
| 56 Consumer Confidence Report/ Public Education | 5,432 | 7,244 | 12,000 | 12,000 | 17,000 | 17,000 | | 41.7% |
| 57 Miscellaneous | 1,536 | - | - | - | - | - | | |
| 58 Total Materials & Services | 759,950 | 860,614 | 925,300 | 864,800 | 1,049,800 | 1,049,800 | | 13.5% |

Public Works Stormwater Fund

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|---|--------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 59 Capital Outlay: | | | | | | | | |
| 60 Field Equipment | 3,646 | 2,490 | 7,100 | 7,100 | 15,000 | 15,000 | | 111.3% |
| 61 Heavy Equipment/Service Vehicle | - | - | 375,000 | 361,000 | 15,000 | 15,000 | | -96.0% |
| 62 Storm Sewer Pipe Extension or Repair | 430,561 | 17,817 | 750,000 | 139,000 | 1,083,000 | 1,083,000 | | 44.4% |
| 63 Total Capital Outlay | 434,207 | 20,307 | 1,132,100 | 507,100 | 1,113,000 | 1,113,000 | | -1.7% |
| 64 Total Expenditures | 1,902,782 | 1,697,177 | 3,029,000 | 2,283,600 | 3,207,800 | 3,207,800 | | 5.9% |
| 65 Other Requirements: | | | | | | | | |
| 66 Contingency | - | - | 149,100 | - | 149,100 | 149,100 | | 0.0% |
| 67 Total Other Requirements | - | - | 149,100 | - | 149,100 | 149,100 | | 0.0% |
| 68 Fund Balance: | | | | | | | | |
| 69 Assigned | 1,242,069 | 1,687,092 | 587,800 | 1,540,500 | 320,600 | 320,600 | | -45.5% |
| 70 TOTAL REQUIREMENTS | \$3,144,851 | \$ 3,384,269 | \$3,765,900 | \$ 3,824,100 | \$ 3,677,500 | \$3,677,500 | | -2.3% |

Summary of Administrative Service Fund Charges

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|---------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| City-Wide Administration | \$ 28,173 | \$ 32,485 | \$ 48,100 | \$ 27,700 | \$ 51,400 | \$ 51,400 | | 6.9% |
| City Manager | 20,514 | 16,597 | 16,200 | 15,000 | 16,800 | 16,800 | | 3.7% |
| Information Systems | 50,543 | 51,837 | 62,600 | 57,900 | 64,500 | 64,500 | | 3.0% |
| Attorney's Office | 4,527 | 3,780 | 2,900 | 2,700 | 7,000 | 7,000 | | 141.4% |
| City Recorder | 15,481 | 15,752 | 16,500 | 16,300 | 18,700 | 18,700 | | 13.3% |
| Human Resources | 34,362 | 40,445 | 41,200 | 41,200 | 44,500 | 44,500 | | 8.0% |
| Finance | 27,524 | 28,641 | 30,700 | 30,900 | 32,700 | 32,700 | | 6.5% |
| Utility Billing | 40,955 | 40,577 | 48,100 | 45,800 | 50,700 | 50,700 | | 5.4% |
| Facility Maintenance | 39,056 | 59,933 | 50,100 | 42,300 | 72,800 | 72,800 | | 45.3% |
| Public Works | 148,749 | 149,485 | 156,800 | 148,500 | 171,600 | 171,600 | | 9.4% |
| Administrative Services Charges | \$ 409,884 | \$ 439,532 | \$ 473,200 | \$ 428,300 | \$ 530,700 | \$ 530,700 | | 12.2% |

Budget Notes:

Revenues:

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

Expenditures:

Personnel Services:

- 20 The Budget provides a 3.0% wage and salary increase for all non-represented staff and 3.5% for staff represented by LIUNA Local 737. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement.

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

Materials & Services:

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

Capital Outlay

- 62 Design work and permit costs for wetland enhancement on Claggett Creek east of Claggett Creek Park. McLeod Lane realignment project and repair or realignment projects identified through the video inspection program.

Public Works Sewer Fund

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

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| RESOURCES: | | | | | | | | |
| 1 Beginning Balance: | \$ 438,395 | \$ 457,057 | \$ 470,400 | \$ 481,800 | \$ 473,000 | \$ 473,000 | | 0.6% |
| 2 Revenues: | | | | | | | | |
| 3 Charges for Services: | | | | | | | | |
| 4 Plan/Construction Fees | 2,499 | 12,719 | - | - | - | - | | |
| 5 Salem Sewer Billing | 5,991,357 | 6,161,985 | 6,580,000 | 6,580,000 | 6,974,800 | 6,974,800 | | 6.0% |
| 6 Sewer Administration Fee | 378,509 | 379,758 | 375,000 | 375,000 | 375,000 | 375,000 | | 0.0% |
| 7 Total Charges for Services | 6,372,365 | 6,554,462 | 6,955,000 | 6,955,000 | 7,349,800 | 7,349,800 | | 5.7% |
| 8 Miscellaneous: | | | | | | | | |
| 9 Miscellaneous | - | - | - | - | - | - | | |
| 10 Interest Earnings | 1,371 | 1,704 | 1,000 | 1,000 | 1,000 | 1,000 | | 0.0% |
| 11 Total Miscellaneous | 1,371 | 1,704 | 1,000 | 1,000 | 1,000 | 1,000 | | 0.0% |
| 12 Total Revenues | 6,373,736 | 6,556,166 | 6,956,000 | 6,956,000 | 7,350,800 | 7,350,800 | | 5.7% |
| 13 TOTAL RESOURCES | 6,812,131 | 7,013,223 | 7,426,400 | 7,437,800 | 7,823,800 | 7,823,800 | | 5.4% |
| REQUIREMENTS: | | | | | | | | |
| 15 Expenditures: | | | | | | | | |
| 16 Personnel Services: | | | | | | | | |
| 17 Planning Staff | 939 | 996 | 1,000 | 1,100 | 1,000 | 1,000 | | 0.0% |
| 18 Cell Phone Stipend | 9 | 9 | 100 | 100 | 100 | 100 | | 0.0% |
| 19 Wellness | 5 | 4 | 100 | 100 | 100 | 100 | | 0.0% |
| 20 Payroll Taxes | 15 | 15 | 100 | 100 | 100 | 100 | | 0.0% |
| 21 Retirement | 205 | 275 | 700 | 700 | 700 | 700 | | 0.0% |
| 22 Insurance Benefits | 448 | 285 | 300 | 300 | 300 | 300 | | 0.0% |
| 23 Workers Compensation | 87 | 56 | 100 | 100 | 100 | 100 | | 0.0% |
| 24 Total Personnel Services | 1,708 | 1,640 | 2,400 | 2,500 | 2,400 | 2,400 | | 0.0% |
| 25 Materials & Services: | | | | | | | | |
| 26 Public Notices | - | - | 100 | 100 | 100 | 100 | | 0.0% |
| 27 Administrative Services Charges | 340,651 | 353,436 | 399,700 | 379,700 | 437,200 | 437,200 | | 9.4% |
| 28 Engineering Services | - | - | 500 | 500 | 500 | 500 | | 0.0% |
| 29 Salem Sewer Payments | 6,012,374 | 6,176,352 | 6,580,000 | 6,580,000 | 6,974,800 | 6,974,800 | | 6.0% |
| 30 Emergency Management Expense | - | - | 1,000 | 1,000 | 1,000 | 1,000 | | 0.0% |
| 31 Miscellaneous Expense | 341 | - | 1,000 | 1,000 | 1,000 | 1,000 | | 0.0% |
| 32 Total Materials & Services | 6,353,366 | 6,529,788 | 6,982,300 | 6,962,300 | 7,414,600 | 7,414,600 | | 6.2% |
| 33 Total Expenditures | 6,355,074 | 6,531,428 | 6,984,700 | 6,964,800 | 7,417,000 | 7,417,000 | | 6.2% |
| 34 Other Requirements: | | | | | | | | |
| 35 Contingency | - | - | 40,000 | - | 40,000 | 40,000 | | 0.0% |
| 36 Total Other Requirements | - | - | 40,000 | - | 40,000 | 40,000 | | 0.0% |
| 37 Fund Balance: | | | | | | | | |
| 38 Committed for Future Operations | 457,057 | 481,795 | 401,700 | 473,000 | 366,800 | 366,800 | | -8.7% |
| 39 TOTAL REQUIREMENTS | \$ 6,812,131 | \$ 7,013,223 | \$ 7,426,400 | \$ 7,437,800 | \$ 7,823,800 | \$ 7,823,800 | | 5.4% |

Public Works Sewer Fund

Summary of Administrative Service Fund Charges

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|---------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| City-Wide Administration | \$ 6,244 | \$ 6,869 | \$ 10,800 | \$ 6,200 | \$ 11,800 | \$ 11,800 | | 9.3% |
| City Manager | 4,681 | 3,583 | 3,500 | 3,200 | 3,500 | 3,500 | | 0.0% |
| Information Systems | 19,199 | 19,698 | 25,600 | 23,700 | 26,400 | 26,400 | | 3.1% |
| Attorney's Office | 1,320 | 1,155 | 700 | 700 | 800 | 800 | | 14.3% |
| City Recorder | 3,505 | 3,403 | 3,600 | 3,500 | 3,900 | 3,900 | | 8.3% |
| Human Resources | 7,604 | 8,623 | 9,300 | 9,300 | 10,200 | 10,200 | | 9.7% |
| Finance | 74,990 | 84,848 | 85,600 | 86,000 | 100,100 | 100,100 | | 16.9% |
| Utility Billing | 192,388 | 190,447 | 226,000 | 215,500 | 238,300 | 238,300 | | 5.4% |
| Facility Maintenance | 8,705 | 12,657 | 11,300 | 9,500 | 16,800 | 16,800 | | 48.7% |
| Public Works | 22,015 | 22,153 | 23,300 | 22,100 | 25,400 | 25,400 | | 9.0% |
| Administrative Services Charges | \$ 340,651 | \$ 353,436 | \$ 399,700 | \$ 379,700 | \$ 437,200 | \$ 437,200 | | 9.4% |

Budget Notes:

Revenues:

- 5 The City of Salem has been operating off an even rate slope model for setting its sewer rates. Keizer's rate increase is expected to be no more than 3%.
- 6 The Sewer Administration Fee is \$5.95 per bi-monthly bill set January 2015.

Expenditures:

Personnel Services:

- 16 The Public Works and Administrative Service staff are budgeted in the Administrative Services Fund and costs are charged back to the Sewer Fund based on estimated time spent in the Division.
- 27 Administrative Service Charges increased primarily due to personnel service increases associated with salary and wage, retirement and insurance expenses.
- 29 The increase in Salem Sewer Payments reflects the rate increase anticipated in FY23-24.

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 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$257,879 | \$273,944 | \$279,900 | \$ 275,300 | \$290,600 | \$290,600 | | 3.8% |
| 3 Revenues: | | | | | | | | |
| 4 Licenses & Fees: | | | | | | | | |
| 5 System Development Fee | 14,845 | - | 15,000 | 14,300 | 15,000 | 15,000 | | 0.0% |
| 6 Miscellaneous: | | | | | | | | |
| 7 Interest | 1,220 | 1,363 | 1,000 | 1,000 | 1,000 | 1,000 | | 0.0% |
| 8 Total Revenues | 16,065 | 1,363 | 16,000 | 15,300 | 16,000 | 16,000 | | 0.0% |
| 9 TOTAL RESOURCES | 273,944 | 275,307 | 295,900 | 290,600 | 306,600 | 306,600 | | 3.6% |
| 10 REQUIREMENTS: | | | | | | | | |
| 11 Expenditures: | | | | | | | | |
| 12 Capital Outlay: | | | | | | | | |
| 13 Sewer Line Extensions | - | - | 145,900 | - | 156,600 | 156,600 | | 7.3% |
| 14 Unanticipated Expense | - | - | 150,000 | - | 150,000 | 150,000 | | 0.0% |
| 15 Total Capital Outlay | - | - | 295,900 | - | 306,600 | 306,600 | | 3.6% |
| 16 Fund Balance: | | | | | | | | |
| 17 Restricted for Improvements | 273,944 | 275,307 | - | 290,600 | - | - | | |
| 18 TOTAL REQUIREMENTS | \$273,944 | \$275,307 | \$295,900 | \$ 290,600 | \$306,600 | \$306,600 | | 3.6% |

Budget Notes:

Revenues:

- 5 The System Development Fee projections for FY23-24 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.

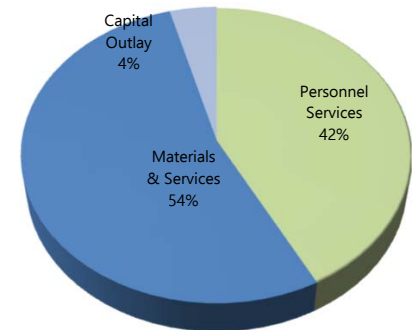
The Water Division operates under the Oregon Administrative Rules for Public Water Systems enforced by the Oregon Health Authority (OHA), Drinking Water Services (DWS) that administer and enforce drinking water quality standards for public water systems in the state of Oregon.

Accomplishments for FY22-23

- 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 67 non-functioning meters including (4) 2 inch meters and (1) 1/2 inch meter with new more accurate meters.
- Repaired 9 Water Main leaks
- Replaced the roof at Willamette Manor Pump Station
- Installed 18 new meters and 11 new water services including (4) 2 inch and (1) 1 1/2 inch meters
- Updated all handheld radios
- Replaced/Upgraded 15 Services.

Division Goals for FY23-24

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



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 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|---------------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ 1,036,558 | \$ 1,140,837 | \$ 1,081,100 | \$ 1,146,700 | \$ 1,112,200 | \$ 1,112,200 | | 2.9% |
| 3 Revenues: | | | | | | | | |
| 4 Licenses & Fees: | | | | | | | | |
| 5 Planning & Construction Fees | 7,412 | 24,566 | 5,000 | 15,000 | 5,000 | 5,000 | | 0.0% |
| 6 Service Fees | 14,158 | 29,216 | 15,000 | 15,000 | 15,000 | 15,000 | | 0.0% |
| 7 Diesel Fuel Sales | 25,657 | 26,435 | 40,000 | 40,000 | 40,000 | 40,000 | | 0.0% |
| 8 Live Tap Reimbursement | 15,440 | 24,495 | 15,000 | 25,000 | 15,000 | 15,000 | | 0.0% |
| 9 Total Licenses & Fees | 62,667 | 104,712 | 75,000 | 95,000 | 75,000 | 75,000 | | 0.0% |
| 10 Charges for Services: | | | | | | | | |
| 11 Water Sales | 3,347,576 | 3,392,658 | 3,476,000 | 3,400,500 | 3,536,500 | 3,536,500 | | 1.7% |
| 12 Intergovernmental: | | | | | | | | |
| 13 Grants | 8,687 | - | - | - | - | - | | |
| 14 Miscellaneous: | | | | | | | | |
| 15 Interest | 4,852 | 7,151 | 5,000 | 5,000 | 5,000 | 5,000 | | 0.0% |
| 16 Miscellaneous | 8,037 | 10,132 | 7,000 | 13,800 | 7,000 | 7,000 | | 0.0% |
| 17 Total Miscellaneous | 12,889 | 17,283 | 12,000 | 18,800 | 12,000 | 12,000 | | 0.0% |
| 18 Other Resources: | | | | | | | | |
| 19 Transfers In: | | | | | | | | |
| 20 Transfer from Park Operations Fund | 20,651 | 7,300 | - | - | - | - | | |
| 21 Total Transfers In | 20,651 | 7,300 | - | - | - | - | | |
| 22 TOTAL RESOURCES | 4,489,028 | 4,662,790 | 4,644,100 | 4,661,000 | 4,735,700 | 4,735,700 | | 2.0% |

Public Works Water Fund

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 23 REQUIREMENTS: | | | | | | | | |
| 24 Expenditures: | | | | | | | | |
| 25 Personnel Services: | | | | | | | | |
| 26 Municipal Utility Workers | 638,562 | 671,300 | 730,600 | 710,000 | 746,000 | 746,000 | | 2.1% |
| 27 GIS | 21,971 | 23,092 | 24,500 | 24,700 | 26,300 | 26,300 | | 7.3% |
| 28 Planning Staff | 939 | 996 | 1,100 | 1,100 | 1,200 | 1,200 | | 9.1% |
| 29 Overtime | 14,605 | 9,294 | 20,000 | 15,000 | 20,000 | 20,000 | | 0.0% |
| 30 Duty Pay | 20,950 | 20,880 | 20,800 | 20,800 | 20,800 | 20,800 | | 0.0% |
| 31 Cell Phone/Clothing Allowance | 4,569 | 4,289 | 5,200 | 5,200 | 5,200 | 5,200 | | 0.0% |
| 32 Wellness | 2,639 | 2,639 | 5,800 | 3,000 | 5,800 | 5,800 | | 0.0% |
| 33 Payroll Taxes | 10,826 | 11,264 | 12,700 | 13,600 | 18,300 | 18,300 | | 44.1% |
| 34 Retirement | 149,650 | 196,048 | 222,900 | 205,000 | 272,100 | 272,100 | | 22.1% |
| 35 Insurance Benefits | 260,357 | 269,362 | 317,400 | 275,700 | 315,000 | 315,000 | | -0.8% |
| 36 Workers Compensation | 978 | 17,999 | 10,500 | 20,000 | 15,000 | 15,000 | | 42.9% |
| 37 Total Personnel Services | 1,126,046 | 1,227,163 | 1,371,500 | 1,294,100 | 1,445,700 | 1,445,700 | | 5.4% |
| 38 Materials & Services: | | | | | | | | |
| 39 Concrete | 5,617 | 15,761 | 15,000 | 5,000 | 15,000 | 15,000 | | 0.0% |
| 40 Rock & Backfill | 3,400 | 6,190 | 6,000 | 4,500 | 6,000 | 6,000 | | 0.0% |
| 41 Paving | 12,230 | 15,913 | 20,000 | 20,000 | 20,000 | 20,000 | | 0.0% |
| 42 Sequestering Agent | 11,602 | 11,650 | 15,000 | 13,500 | 15,000 | 15,000 | | 0.0% |
| 43 Fluoride | 13,581 | 10,961 | 11,500 | 8,000 | 11,500 | 11,500 | | 0.0% |
| 44 Meetings, Travel & Training | 21,259 | 11,034 | 24,000 | 15,000 | 24,000 | 24,000 | | 0.0% |
| 45 Public Notices | 408 | 139 | 300 | - | 300 | 300 | | 0.0% |
| 46 Administrative Services Charges | 749,938 | 799,899 | 852,600 | 781,900 | 956,400 | 956,400 | | 12.2% |
| 47 Contractual Services | 8,525 | 10,788 | 15,000 | 15,000 | 15,000 | 15,000 | | 0.0% |
| 48 Flagging | 1,590 | 5,081 | 3,500 | 3,500 | 3,500 | 3,500 | | 0.0% |
| 49 Engineering Services | 34,413 | 13,243 | 20,000 | 10,000 | 20,000 | 20,000 | | 0.0% |
| 50 Electricity | 267,286 | 269,073 | 275,000 | 275,000 | 275,000 | 275,000 | | 0.0% |
| 51 Natural Gas | 1,477 | 2,577 | 3,000 | 2,700 | 3,000 | 3,000 | | 0.0% |
| 52 Telephone | 6,189 | 4,715 | 6,000 | 5,000 | 6,000 | 6,000 | | 0.0% |
| 53 Telemetry | 6,664 | 1,586 | 15,500 | 17,000 | 15,500 | 15,500 | | 0.0% |
| 54 Gasoline | 8,489 | 13,386 | 15,500 | 15,500 | 15,500 | 15,500 | | 0.0% |
| 55 Diesel Fuel | 29,971 | 53,052 | 55,000 | 65,000 | 55,000 | 55,000 | | 0.0% |
| 56 Vehicle Maintenance | 18,858 | 5,510 | 20,000 | 10,000 | 20,000 | 20,000 | | 0.0% |
| 57 Equipment Maintenance | 7,606 | 11,777 | 15,000 | 10,000 | 15,000 | 15,000 | | 0.0% |
| 58 Plant Maintenance | 49,178 | 73,325 | 82,500 | 104,000 | 82,500 | 82,500 | | 0.0% |
| 59 Live Taps | 22,280 | 16,790 | 15,000 | 35,000 | 15,000 | 15,000 | | 0.0% |
| 60 Pump House Maintenance | 9,517 | 26,329 | 20,500 | 20,000 | 20,500 | 20,500 | | 0.0% |
| 61 Pump Maintenance | 24,516 | 52,007 | 71,000 | 87,000 | 71,000 | 71,000 | | 0.0% |
| 62 Operating Materials & Supplies | 22,223 | 43,174 | 30,000 | 22,000 | 30,000 | 30,000 | | 0.0% |
| 63 Medical Testing | 34 | 143 | 800 | - | 800 | 800 | | 0.0% |
| 64 Water Mains | - | 28,802 | 25,000 | - | 25,000 | 25,000 | | 0.0% |
| 65 Lab Tests | 29,248 | 52,729 | 42,500 | 42,500 | 42,500 | 42,500 | | 0.0% |
| 66 Contract Meter Reading | 39,966 | 40,670 | 42,900 | 42,100 | 42,900 | 42,900 | | 0.0% |
| 67 Consumer Confidence Report | 8,256 | 8,701 | 10,000 | 10,000 | 10,000 | 10,000 | | 0.0% |
| 68 Miscellaneous | 2,373 | - | - | - | - | - | | 0.0% |
| 69 Total Materials & Services | 1,416,694 | 1,605,005 | 1,728,100 | 1,639,200 | 1,831,900 | 1,831,900 | | 6.0% |
| 70 Capital Outlay: | | | | | | | | |
| 71 Field Equipment | 3,434 | 2,579 | 5,000 | 5,000 | 5,000 | 5,000 | | 0.0% |
| 72 Water Meters | 22,404 | 31,372 | 35,000 | 43,500 | 35,000 | 35,000 | | 0.0% |
| 73 Heavy Equipment/Vehicle | - | - | 215,000 | 117,000 | 90,000 | 90,000 | | -58.1% |
| 74 Unanticipated Expense | - | - | 16,000 | - | 16,000 | 16,000 | | 0.0% |
| 75 Total Capital Outlay | 25,838 | 33,951 | 271,000 | 165,500 | 146,000 | 146,000 | | -46.1% |

Public Works Water Fund

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|---|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 76 Debt Service: | | | | | | | | |
| 77 Principal | 225,000 | - | - | - | - | - | - | |
| 78 Interest | 4,613 | - | - | - | - | - | - | |
| 79 Total Debt Service | 229,613 | - | - | - | - | - | - | |
| 80 Total Expenditures | 2,798,191 | 2,866,119 | 3,370,600 | 3,098,800 | 3,423,600 | 3,423,600 | | 1.6% |
| 81 Other Requirements: | | | | | | | | |
| 82 Contingency | - | - | 125,000 | - | 125,000 | 125,000 | | 0.0% |
| 83 Transfer to Water Facility Replacement Reserve | 550,000 | 650,000 | 650,000 | 450,000 | 650,000 | 650,000 | | 0.0% |
| 84 Total Other Requirements | 550,000 | 650,000 | 775,000 | 450,000 | 775,000 | 775,000 | | 0.0% |
| 85 Fund Balance: | | | | | | | | |
| 86 Restricted for Operations | 1,140,837 | 1,146,671 | 498,500 | 1,112,200 | 537,100 | 537,100 | | 7.7% |
| 87 TOTAL REQUIREMENTS | \$ 4,489,028 | \$ 4,662,790 | \$4,644,100 | \$4,661,000 | \$4,735,700 | \$4,735,700 | | 2.0% |

Summary of Administrative Service Fund Charges

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| City-Wide Administration | \$ 43,485 | \$ 49,212 | \$ 69,300 | \$ 39,900 | \$ 78,200 | \$ 78,200 | | 12.8% |
| City Manager | 31,941 | 25,933 | 23,900 | 22,100 | 23,500 | 23,500 | | -1.7% |
| Information Systems | 79,654 | 81,643 | 96,800 | 89,600 | 99,700 | 99,700 | | 3.0% |
| Attorney's Office | 8,299 | 8,294 | 5,500 | 5,200 | 3,700 | 3,700 | | -32.7% |
| City Recorder | 24,243 | 24,697 | 24,700 | 24,300 | 26,600 | 26,600 | | 7.7% |
| Human Resources | 53,036 | 61,283 | 59,300 | 59,300 | 67,600 | 67,600 | | 14.0% |
| Finance | 74,990 | 84,848 | 85,600 | 86,000 | 100,100 | 100,100 | | 16.9% |
| Utility Billing | 176,006 | 174,256 | 206,700 | 197,000 | 218,000 | 218,000 | | 5.5% |
| Facility Maintenance | 60,349 | 90,830 | 72,200 | 61,000 | 110,700 | 110,700 | | 53.3% |
| Public Works | 197,935 | 198,903 | 208,600 | 197,500 | 228,300 | 228,300 | | 9.4% |
| Administrative Service Charges | \$ 749,938 | \$ 799,899 | \$ 852,600 | \$ 781,900 | \$ 956,400 | \$ 956,400 | | 12.2% |

Budget Notes:

Revenues:

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

Expenditures:

Personnel Services:

- 25 The Budget provides a 3.0% wage and salary increase for all non-represented staff and 3.5% for staff represented by LIUNA Local 737. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement.

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

Materials & Services:

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

Capital Outlay:

- 73 New mini excavator to replace 2004 mini excavator.

Public Works

Water Facility Replacement Fund

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

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

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

Projects completed FY22-23

- Completed design work and began construction of the filter system at Meadows Pump Station.
- Continued steel water main replacement program
- Completed drilling a new well at the Reitz site.

Capital Improvements Planned FY23-24

- Continue the steel water main replacement program
- Complete construction of the filter system at Meadows Pump Station to improve water quality.
- Install a new pump at the Reitz site.
- Install new filter plant at the Reitz site.
- Update the radio communications for the telemetry system.

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--------------------------------------|-------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ 337,026 | \$ 534,995 | \$ 737,500 | \$ 645,400 | \$ 697,900 | \$ 697,900 | | -5.4% |
| 3 Revenues: | | | | | | | | |
| 4 Licenses & Fees: | | | | | | | | |
| 5 System Development Fees | 25,799 | 74,502 | 25,000 | 30,000 | 59,500 | 59,500 | | 138.0% |
| 6 Miscellaneous: | | | | | | | | |
| 7 Interest | 2,390 | 3,768 | 2,500 | 2,500 | 2,500 | 2,500 | | 0.0% |
| 8 Total Miscellaneous | 2,390 | 3,768 | 2,500 | 2,500 | 2,500 | 2,500 | | 0.0% |
| 9 Total Revenues | 28,189 | 78,270 | 27,500 | 32,500 | 62,000 | 62,000 | | 125.5% |
| 10 Other Resources: | | | | | | | | |
| 11 Transfers In: | | | | | | | | |
| 12 Transfer from Water Fund | 550,000 | 650,000 | 650,000 | 450,000 | 650,000 | 650,000 | | 0.0% |
| 13 Total Other Resources | 550,000 | 650,000 | 650,000 | 450,000 | 650,000 | 650,000 | | 0.0% |
| 14 TOTAL RESOURCES | 915,215 | 1,263,265 | 1,415,000 | 1,127,900 | 1,409,900 | 1,409,900 | | -0.4% |
| 15 REQUIREMENTS: | | | | | | | | |
| 16 Expenditures: | | | | | | | | |
| 17 Capital Outlay: | | | | | | | | |
| 18 Supply/Treatment | 57,963 | - | 450,000 | 15,000 | 500,000 | 500,000 | | 11.1% |
| 19 Transmission & Distribution Mains | 322,257 | 617,836 | 300,000 | 415,000 | 300,000 | 300,000 | | 0.0% |
| 20 Unanticipated Expenses | - | - | 190,000 | - | 190,000 | 190,000 | | 0.0% |
| 21 Total Capital Outlay | 380,220 | 617,836 | 940,000 | 430,000 | 990,000 | 990,000 | | 5.3% |
| 22 Fund Balance: | | | | | | | | |
| 23 Restricted for Improvements | 534,995 | 645,429 | 475,000 | 697,900 | 419,900 | 419,900 | | -11.6% |
| 24 Total Fund Balance | 534,995 | 645,429 | 475,000 | 697,900 | 419,900 | 419,900 | | -11.6% |
| 25 TOTAL REQUIREMENTS | \$ 915,215 | \$ 1,263,265 | \$ 1,415,000 | \$ 1,127,900 | \$ 1,409,900 | \$ 1,409,900 | | -0.4% |

Budget Notes:

Revenues:

- 5 The System Development Fee projections for Fiscal Year 2023-24 assumes (2) 3 inch meters and 15 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 2022-23

Replaced the play structure at Ben Miller Park including ADA access upgrades. Expanded the road/trail to the boat in camp site at Keizer Rapids Park. Extended the columns and replaced 2 shade sails at the Big Toy.

Division Goals for FY 2023-24

Construct pickleball courts and additional parking at Keizer Rapids Park.

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|---------------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balances: | | | | | | | | |
| 3 Unrestricted Beginning Balance | \$ 391,591 | \$ 352,824 | \$ 581,200 | \$ 465,600 | \$ 465,800 | \$ 465,800 | | -19.9% |
| 4 Developers Tree Reimbursements | | - | - | - | - | - | | |
| 5 Total Beginning Balances | 391,591 | 352,824 | 581,200 | 465,600 | 465,800 | 465,800 | | -19.9% |
| 6 Revenues: | | | | | | | | |
| 7 Licenses & Fees: | | | | | | | | |
| 8 Park Services Fees | 682,272 | 683,672 | 682,000 | 682,000 | 682,000 | 682,000 | | 0.0% |
| 9 Park Reservation Fees | 0 | 2,731 | 3,500 | 4,000 | 3,500 | 3,500 | | 0.0% |
| 10 Amphitheater Rental Fees | - | 3,268 | 3,500 | 3,500 | 3,500 | 3,500 | | 0.0% |
| 11 Total Licenses & Fees | 682,272 | 689,671 | 689,000 | 689,500 | 689,000 | 689,000 | | 0.0% |
| 12 Intergovernmental: | | | | | | | | |
| 13 MAP Boat Ramp Grant | 4,700 | - | 4,700 | 4,700 | 4,700 | 4,700 | | 0.0% |
| 14 Grants | 2,074 | - | - | - | - | - | | |
| 15 Total Intergovernmental | 6,774 | - | 4,700 | 4,700 | 4,700 | 4,700 | | 0.0% |
| 16 Miscellaneous: | | | | | | | | |
| 17 Park Rental Income | 82,340 | 81,837 | 84,000 | 86,000 | 87,000 | 87,000 | | 3.6% |
| 18 Park Donations | - | 1,222 | - | - | - | - | | |
| 19 Developers Tree Reimbursements | 36,450 | 1,350 | - | 41,300 | - | - | | |
| 20 Miscellaneous | 7,378 | 1,431 | | | - | | | |
| 21 Total Miscellaneous | 126,168 | 85,840 | 84,000 | 127,300 | 87,000 | 87,000 | | 3.6% |
| 22 Other Resources: | | | | | | | | |
| 23 Transfers In: | | | | | | | | |
| 24 Transfer from the General Fund | 360,800 | 360,800 | 360,800 | 360,800 | 360,800 | 360,800 | | 0.0% |
| 25 Transfer from the Park Improvement | - | - | - | - | - | - | | |
| 26 Total Other Resources | 360,800 | 360,800 | 360,800 | 360,800 | 360,800 | 360,800 | | 0.0% |
| 27 Total Resources | 1,567,605 | 1,489,135 | 1,719,700 | 1,647,900 | 1,607,300 | 1,607,300 | | -6.5% |

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|---------------------|--------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 28 Expenditures: | | | | | | | | |
| 29 Personnel Services: | | | | | | | | |
| 30 Municipal Utility Workers | 215,441 | 219,554 | 242,700 | 237,900 | 299,300 | 299,300 | | 23.3% |
| 31 GIS | 5,938 | 6,241 | 6,600 | 6,700 | 7,200 | 7,200 | | 9.1% |
| 32 Overtime | 592 | 737 | 800 | 800 | 800 | 800 | | 0.0% |
| 33 Clothing/Phone Stipends | 2,370 | 1,970 | 1,600 | 2,400 | 2,400 | 2,400 | | 50.0% |
| 34 Wellness | 1,029 | 686 | 2,100 | 1,000 | 2,000 | 2,000 | | -4.8% |
| 35 Payroll Taxes | 3,460 | 3,538 | 4,100 | 4,400 | 6,100 | 6,100 | | 48.8% |
| 36 Retirement | 47,531 | 62,515 | 71,700 | 67,500 | 90,500 | 90,500 | | 26.2% |
| 37 Insurance Benefits | 93,232 | 94,515 | 113,800 | 99,600 | 113,000 | 113,000 | | -0.7% |
| 38 Workers Compensation | 38,068 | 18,144 | 4,000 | 4,000 | 4,500 | 4,500 | | 12.5% |
| 39 Total Personnel Services | 407,661 | 407,900 | 447,400 | 424,300 | 525,800 | 525,800 | | 17.5% |
| 40 Materials & Services: | | | | | | | | |
| 41 Parks Materials & Supplies | 36,305 | 47,529 | 45,000 | 50,000 | 50,000 | 50,000 | | 11.1% |
| 42 Meetings, Travel & Training | 790 | 1,564 | 1,500 | 1,500 | 1,500 | 1,500 | | 0.0% |
| 43 Public Notices | 248 | 205 | 400 | 400 | 400 | 400 | | 0.0% |
| 44 Contractual Services | 132,982 | 66,160 | 70,000 | 80,000 | 80,000 | 80,000 | | 14.3% |
| 45 Temporary Labor | 60,033 | 62,513 | 83,000 | 83,000 | 83,000 | 83,000 | | 0.0% |
| 46 Developers Tree Expenses | 1,299 | 19,915 | 7,000 | 2,000 | 20,000 | 20,000 | | 186% |
| 47 Utilities | 6,410 | 6,129 | 6,500 | 6,900 | 6,500 | 6,500 | | 0.0% |
| 48 Telephone | 2,016 | 2,371 | 2,000 | 2,000 | 2,000 | 2,000 | | 0.0% |
| 49 Gasoline | 7,908 | 12,010 | 12,000 | 12,000 | 12,000 | 12,000 | | 0.0% |
| 50 Diesel | 568 | 323 | 1,200 | 1,200 | 1,200 | 1,200 | | 0.0% |
| 51 Vehicle Maintenance | 1,273 | 3,287 | 3,500 | 5,500 | 5,000 | 5,000 | | 42.9% |
| 52 Equipment Maintenance | 5,125 | 10,803 | 7,000 | 8,000 | 7,000 | 7,000 | | 0.0% |
| 53 Boat Ramp Maintenance | 1,680 | 5,061 | 4,700 | 4,700 | 4,700 | 4,700 | | 0% |
| 54 Keizer Rotary Amphitheater | 42 | 5,214 | 10,000 | 6,000 | 10,000 | 10,000 | | 0% |
| 55 Grant Program | 14,492 | 8,103 | 15,000 | 15,000 | 15,000 | 15,000 | | 0.0% |
| 56 Park Rental Program Expenses | 38,054 | 8,667 | 25,000 | 15,000 | 25,000 | 25,000 | | 0.0% |
| 57 Medical Testing | - | - | 600 | - | 600 | 600 | | 0.0% |
| 58 Little League Park Maintenance | 4,226 | 7,681 | 6,000 | 6,000 | 6,000 | 6,000 | | 0.0% |
| 59 Total Materials & Services | 313,451 | 267,535 | 300,400 | 299,200 | 329,900 | 329,900 | | 9.8% |
| 60 Capital Outlay: | | | | | | | | |
| 61 Field Equipment | 1,396 | 2,923 | 3,300 | 4,400 | 3,300 | 3,300 | | 0.0% |
| 62 Vehicles | - | - | - | - | - | - | | |
| 63 Equipment | 12,819 | 28,651 | 18,500 | 29,300 | 12,000 | 12,000 | | -35.1% |
| 64 Capital Improvements | 393,803 | 244,206 | 670,000 | 424,900 | 450,000 | 450,000 | | -32.8% |
| 65 Total Capital Outlay | 408,018 | 275,780 | 691,800 | 458,600 | 465,300 | 465,300 | | -32.7% |
| 66 Total Expenditures | 1,129,130 | 951,215 | 1,439,600 | 1,182,100 | 1,321,000 | 1,321,000 | | -8.2% |
| 67 Other Requirements: | | | | | | | | |
| 68 Contingency: | | | | | | | | |
| 69 Operating Contingency | - | - | 100,000 | - | 150,000 | 150,000 | | 50.0% |
| 70 Transfers Out: | | | | | | | | |
| 71 Park Improvement Fund | 65,000 | 65,000 | - | - | - | - | | |
| 72 Water Fund | 20,651 | 7,300 | - | - | - | - | | |
| 73 Total Transfers Out | 85,651 | 72,300 | - | - | - | - | | |
| 74 Fund Balance: | | | | | | | | |
| 75 Restricted for Operations | 352,824 | 465,620 | 180,100 | 465,800 | 136,300 | 136,300 | | -24.3% |
| 76 Total Fund Balance | 352,824 | 465,620 | 180,100 | 465,800 | 136,300 | 136,300 | | -24.3% |
| 77 Total Requirements | \$ 1,567,605 | \$1,489,135 | \$ 1,719,700 | \$ 1,647,900 | \$ 1,607,300 | \$ 1,607,300 | | -5.4% |

Budget Notes:**Resources:**

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

Expenditures:

- 24 Parks General Support Resources equal at least 2.5% of General Fund budgeted revenues as is the policy of the City. The FY23-24 budget is 3.0% of budgeted revenues. In addition the budget provides for hiring an additional municipal utility worker mid-way through the year.

Personnel Services:

- 29 The Budget provides a 3.0% wage and salary increase for all non-represented staff and 3.5% for staff represented by LIUNA Local 737. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement.

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

Materials & Services:

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

Capital Outlay:

- 63 Purchase a side flail mower.
64 Construct pickleball courts and additional parking at Keizer Rapids Park.

Public Works Park Improvement Fund

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

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|-----------------------------|-------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| RESOURCES: | | | | | | | | |
| Beginning Balance: | \$ 853,609 | \$ 977,014 | \$ 1,176,500 | \$ 1,229,600 | \$ 1,579,900 | \$ 1,579,900 | | 34.3% |
| Revenues: | | | | | | | | |
| Licenses & Fees: | | | | | | | | |
| System Development Fees | 38,714 | 182,169 | 40,000 | 367,000 | 40,000 | 30,000 | | -25.0% |
| Intergovernmental: | | | | | | | | |
| Grants | - | - | - | - | - | - | | |
| Miscellaneous: | | | | | | | | |
| Interest | 3,979 | 5,410 | 4,000 | 4,000 | 4,000 | 4,000 | | 0.0% |
| Donations | 12 | 12 | - | 3,000 | - | - | | |
| Total Miscellaneous | 3,991 | 5,422 | 4,000 | 7,000 | 4,000 | 4,000 | | 0.0% |
| Total Revenues | 42,705 | 187,591 | 44,000 | 374,000 | 44,000 | 34,000 | | -22.7% |
| Transfers In: | | | | | | | | |
| General Fund | 15,700 | - | - | - | - | - | | |
| Park Services Fund | 65,000 | 65,000 | - | - | - | - | | |
| Total Transfers In | 80,700 | 65,000 | - | - | - | - | | |
| TOTAL RESOURCES | 977,014 | 1,229,605 | 1,220,500 | 1,603,600 | 1,623,900 | 1,613,900 | | 32.2% |
| REQUIREMENTS: | | | | | | | | |
| Expenditures: | | | | | | | | |
| Capital Outlay: | | | | | | | | |
| Improvements | - | - | 25,000 | 23,700 | 42,500 | 42,500 | | 70.0% |
| Unanticipated Expenses | - | - | 750,000 | - | 1,500,000 | 1,500,000 | | 100.0% |
| Total Capital Outlay | - | - | 775,000 | 23,700 | 1,542,500 | 1,542,500 | | 99.0% |
| Transfers Out: | | | | | | | | |
| General Fund | - | - | - | - | - | - | | |
| Fund Balance: | | | | | | | | |
| Restricted for Improvements | 977,014 | 1,229,605 | 445,500 | 1,579,900 | 81,400 | 71,400 | | -84.0% |
| TOTAL REQUIREMENTS | \$ 977,014 | \$ 1,229,605 | \$ 1,220,500 | \$ 1,603,600 | \$ 1,623,900 | \$ 1,613,900 | | 32.2% |

Budget Notes:

Revenues:

- 5 The System Development Fee projections for FY23-24 assumes 15 new single family homes during the year.

Expenditures:

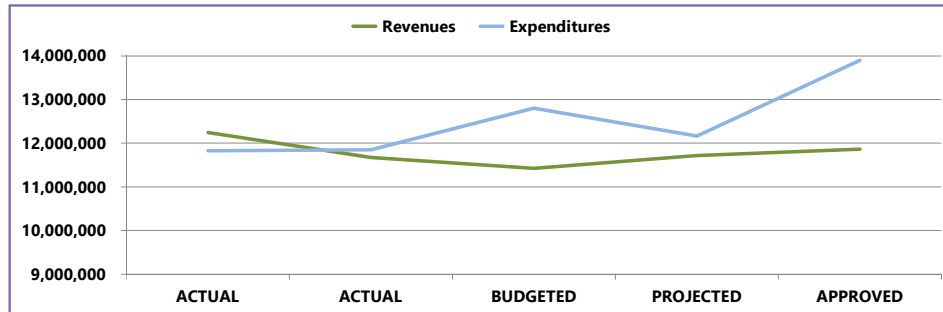
- 21 Pickleball Courts and additional parking at Keizer Rapids Park.

General Fund Summary

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

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

General Fund Revenues and Expenditures



| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balances | \$ 2,505,196 | \$ 3,381,583 | \$ 3,325,300 | \$ 3,614,200 | \$ 3,616,200 | \$ 3,616,200 | | 8.7% |
| 3 Revenues: | | | | | | | | |
| 4 Taxes & Assessments | 6,107,527 | 6,246,837 | 6,335,000 | 6,374,500 | 6,542,600 | 6,542,600 | | 3.3% |
| 5 Licenses & Fees | 2,960,307 | 3,145,160 | 3,013,000 | 3,157,500 | 3,189,200 | 3,189,200 | | 5.8% |
| 6 Intergovernmental | 2,553,316 | 1,700,559 | 1,674,000 | 1,662,100 | 1,684,200 | 1,684,200 | | 0.6% |
| 7 Fines & Forfeitures | 481,622 | 401,654 | 318,000 | 324,000 | 333,000 | 333,000 | | 4.7% |
| 8 Charges for Services | 1,734 | 322 | 2,000 | 2,000 | 2,000 | 2,000 | | 0.0% |
| 9 Miscellaneous | 142,324 | 177,094 | 82,800 | 199,100 | 111,500 | 111,500 | | 34.7% |
| 10 Total Revenues | 12,246,830 | 11,671,626 | 11,424,800 | 11,719,200 | 11,862,500 | 11,862,500 | | 3.8% |
| 11 Other Resources: | | | | | | | | |
| 12 Transfers In | 841,200 | 797,500 | 840,000 | 840,000 | 1,008,000 | 1,008,000 | | 20.0% |
| 13 Total Other Resources: | 841,200 | 797,500 | 840,000 | 840,000 | 1,008,000 | 1,008,000 | | 20.0% |
| 14 TOTAL RESOURCES | 15,593,226 | 15,850,709 | 15,590,100 | 16,173,400 | 16,486,700 | 16,486,700 | | 5.8% |
| 15 REQUIREMENTS: | | | | | | | | |
| 16 Expenditures: | | | | | | | | |
| 17 Administration | 3,053,123 | 2,641,500 | 2,567,800 | 2,324,300 | 2,930,800 | 2,915,800 | | 13.6% |
| 18 Planning | 507,685 | 476,622 | 591,300 | 518,900 | 634,100 | 634,100 | | 7.2% |
| 19 Municipal Court | 221,103 | 193,874 | 230,300 | 215,900 | 232,200 | 232,200 | | 0.8% |
| 20 Police | 8,049,161 | 8,533,661 | 9,409,800 | 9,107,300 | 10,120,200 | 10,120,200 | | 7.5% |
| 21 Revenue Sharing | - | - | - | - | - | - | | - |
| 22 Total Expenditures | 11,831,072 | 11,845,657 | 12,799,200 | 12,166,400 | 13,917,300 | 13,902,300 | | 8.6% |
| 23 Other Requirements: | | | | | | | | |
| 24 Transfers Out | 376,500 | 390,800 | 390,800 | 390,800 | 390,800 | 390,800 | | 0.0% |
| 25 Contingency | - | - | 150,000 | - | 200,000 | 200,000 | | 33.3% |
| 26 Total Other Requirements | 376,500 | 390,800 | 540,800 | 390,800 | 590,800 | 590,800 | | 9.2% |
| 27 Fund Balance: | | | | | | | | |
| 28 Committed | - | - | - | - | - | - | | - |
| 29 Unassigned | 3,381,579 | 3,614,252 | 2,250,100 | 3,616,200 | 1,978,600 | 1,993,600 | | -11.4% |
| 30 Total Fund Balance | 3,381,579 | 3,614,252 | 2,250,100 | 3,616,200 | 1,978,600 | 1,993,600 | | -11.4% |
| 31 TOTAL REQUIREMENTS | \$ 15,593,226 | \$ 15,850,709 | \$ 15,590,100 | \$ 16,173,400 | \$ 16,486,700 | \$ 16,486,700 | | 5.8% |

Ending Fund Balance As a Percentage of Revenue

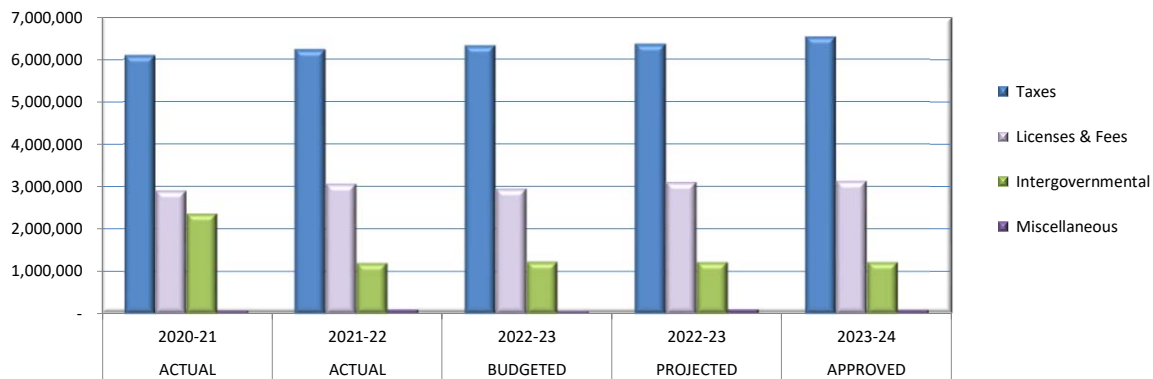
19.7%

30.9%

16.7%

16.8%

General Fund Non-Departmental Resources



| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|-------------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balances | \$ 2,399,526 | \$ 3,283,244 | \$ 3,247,100 | \$ 3,516,000 | \$ 3,464,000 | \$ 3,464,000 | | 6.7% |
| 3 Taxes: | | | | | | | | |
| 4 Current Taxes | 5,767,533 | 5,926,104 | 6,075,000 | 6,099,500 | 6,282,600 | 6,282,600 | | 3.4% |
| 5 Prior Year Taxes | 97,926 | 147,719 | 100,000 | 145,000 | 130,000 | 130,000 | | 30.0% |
| 6 Sales Taxes | 242,068 | 173,014 | 160,000 | 130,000 | 130,000 | 130,000 | | -18.8% |
| 7 Total Taxes | 6,107,527 | 6,246,837 | 6,335,000 | 6,374,500 | 6,542,600 | 6,542,600 | | 3.3% |
| 8 Licenses & Fees: | | | | | | | | |
| 9 Electric Franchise | 1,138,472 | 1,207,920 | 1,150,000 | 1,220,000 | 1,220,000 | 1,220,000 | | 6.1% |
| 10 Natural Gas Franchise | 340,929 | 386,146 | 340,000 | 400,000 | 400,000 | 400,000 | | 17.6% |
| 11 Telephone Franchise | 30,398 | 28,862 | 30,000 | 28,200 | 28,000 | 28,000 | | -6.7% |
| 12 Cable Television Franchise | 459,227 | 459,324 | 450,000 | 462,900 | 460,000 | 460,000 | | 2.2% |
| 13 Sanitation Franchise | 323,924 | 347,580 | 340,000 | 357,000 | 370,000 | 370,000 | | 8.8% |
| 14 Water Sales Assessments | 175,632 | 182,673 | 187,000 | 178,000 | 185,600 | 185,600 | | -0.7% |
| 15 Sewer License Fee | 337,612 | 343,953 | 355,000 | 355,400 | 369,600 | 369,600 | | 4.1% |
| 16 Stormwater Franchise | 84,986 | 84,451 | 82,000 | 84,000 | 84,000 | 84,000 | | 2.4% |
| 17 Other Franchise | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | | 0.0% |
| 18 Liquor Licenses | 2,885 | 2,860 | 3,000 | 3,000 | 3,000 | 3,000 | | 0.0% |
| 19 Lien Search Fee | 14,331 | 20,109 | 15,000 | 15,000 | 15,000 | 15,000 | | 0.0% |
| 20 Total Licenses & Fees | 2,912,396 | 3,067,878 | 2,956,000 | 3,107,500 | 3,139,200 | 3,139,200 | | 6.2% |
| 21 Intergovernmental: | | | | | | | | |
| 22 Cigarette Tax | 37,080 | 32,077 | 32,400 | 30,000 | 30,000 | 30,000 | | -7.4% |
| 23 Liquor Tax | 752,804 | 733,332 | 750,000 | 750,000 | 750,000 | 750,000 | | 0.0% |
| 24 State Revenue Sharing | 431,566 | 419,590 | 430,000 | 426,700 | 430,000 | 430,000 | | 0.0% |
| 25 Grants - State | 1,102,736 | - | - | - | - | - | | |
| 26 Grants - County | 46,245 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | | 0.0% |
| 27 Total Intergovernmental | 2,370,431 | 1,199,999 | 1,227,400 | 1,221,700 | 1,225,000 | 1,225,000 | | -0.2% |
| 28 Miscellaneous: | | | | | | | | |
| 29 Stadium Rent | 35,092 | 35,509 | 20,000 | 35,000 | 35,000 | 35,000 | | 75.0% |
| 30 Interest | 16,749 | 20,953 | 15,000 | 15,000 | 15,000 | 15,000 | | 0.0% |
| 31 Rental Property Income | - | 200 | 100 | 100 | 100 | 100 | | 0.0% |
| 32 Cell Tower Rent | 11,358 | 10,887 | 11,500 | 22,000 | 25,200 | 25,200 | | 119.1% |
| 33 Art Walk Revenue | 1,700 | 2,900 | 3,200 | 3,200 | 3,200 | 3,200 | | 0.0% |
| 34 Parks SDC Admin Fee | 4,302 | 20,241 | 5,000 | 36,000 | 5,000 | 5,000 | | 0.0% |
| 35 Miscellaneous Revenue | 2,827 | 4,589 | 2,000 | 2,000 | 2,000 | 2,000 | | 0.0% |
| 36 Total Miscellaneous | 72,028 | 95,279 | 56,800 | 113,300 | 85,500 | 85,500 | | 50.5% |

General Fund

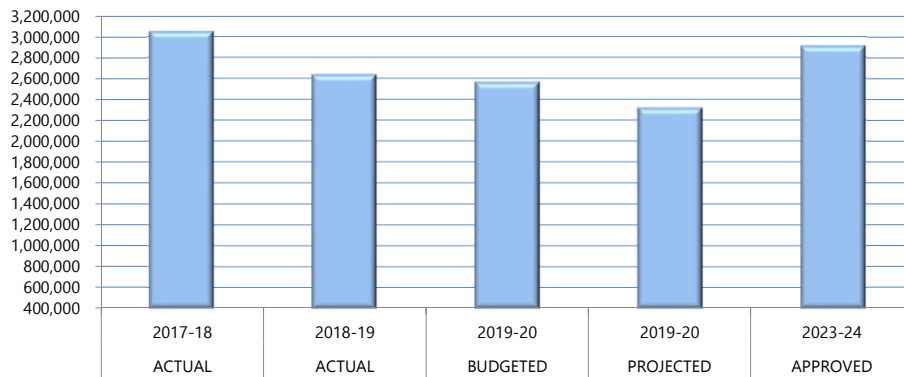
Non-Departmental Resources

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|--------------------|--------------------------|
| 37 Transfers In: | | | | | | | | |
| 38 From Police Services Fund | 693,000 | 797,500 | 840,000 | 840,000 | 1,008,000 | 1,008,000 | | 20.0% |
| 39 From Transportation Imprc | 148,200 | - | - | - | - | - | | |
| 40 Total Transfers In | 841,200 | 797,500 | 840,000 | 840,000 | 1,008,000 | 1,008,000 | | 20.0% |
| 41 TOTAL RESOURCES | \$ 14,703,108 | \$ 14,690,737 | \$ 14,662,300 | \$15,173,000 | \$ 15,464,300 | \$15,464,300 | | 5.5% |

Budget Notes:

- 4 Property Tax Revenues are expected to increase 3% primarily from increased taxable assessed value.
- 9 PGE is proposing a 14% rate increase effective in 2024. Salem Electric is not anticipating a rate increase during FY2023-24.
- 10 NW Natural is not anticipating a rate increase during FY2023-24..
- 11 Telephone franchise revenues continue to decline as more users switch from landlines to cellular phones which are not subject to franchise tax. FY2023-24 revenue projections are based on revenues bottoming out after several years of consistent declines.
- 12 Comcast franchise revenue peaked during the middle of FY2021-22 and has been slowly going back to its historical level as customers are dropping cable in favor of other streaming media sources.
- 13 Sanitation revenues were adjusted during FY2022-23, no additional changes are anticipated that would impact FY2023-24.
- 13-15 City Utility assessments and fees are expected to increase commensurate with the rate increases anticipated in FY2023-24.
- 22 The League of Oregon Cities reports that the State projects a decline in Cigarette Tax revenues and an increase in Liquor Tax revenues.
- 23

General Fund Non-Departmental Requirements



| | 2017-18 ACTUAL | 2018-19 ACTUAL | 2019-20 BUDGETED | 2019-20 PROJECTED | 2019-20 PROPOSED | 2023-24 APPROVED | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|--------------------|--------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 TOTAL REQUIREMENTS: | | | | | | | | |
| 2 Expenditures: | | | | | | | | |
| 3 Materials & Services: | | | | | | | | |
| 4 Public Notices | \$ 2,168 | \$ 2,001 | \$ 1,800 | \$ 2,000 | \$ 2,000 | \$ 2,000 | | 11.1% |
| 5 Art Walk Artists' Stipends | 1,700 | 4,400 | 3,200 | 3,200 | 3,200 | 3,200 | | 0.0% |
| 6 Public Art Commission | 1,609 | 1,502 | 6,000 | 6,000 | 6,000 | 6,000 | | 0.0% |
| 7 Civic Center Art | - | 100 | 500 | - | 500 | 500 | | 0.0% |
| 8 Points of Interest Commission | 543 | - | - | - | - | - | | |
| 9 Legal Services | 5,963 | 5,781 | 15,000 | 15,000 | 15,000 | 15,000 | | 0.0% |
| 10 Administrative Services Charges | 2,031,140 | 2,318,028 | 2,454,300 | 2,195,900 | 2,799,300 | 2,799,300 | | 14.1% |
| 11 Contractual Services | 40,688 | 31,397 | 35,000 | 35,000 | 35,000 | 35,000 | | 0.0% |
| 12 Insurance | 361 | 369 | 500 | 400 | 500 | 500 | | 0.0% |
| 13 Holiday Lights | 807 | 1,347 | 2,000 | 2,100 | 2,000 | 2,000 | | 0.0% |
| 14 CARES Act Grant | 657,169 | 180 | - | - | - | - | | |
| 15 Community Prosperity Grant | 62,489 | - | - | 15,000 | 15,000 | - | | |
| 16 Off-Site Property Maintenance | 6,270 | 29,517 | 8,000 | 8,000 | 8,000 | 8,000 | | 0.0% |
| 17 Neighborhood Associations | 906 | 2,411 | 3,200 | 3,200 | 6,000 | 6,000 | | 87.5% |
| 18 SK Schools Tax Payment | 209,000 | 207,205 | - | - | - | - | | |
| 19 Volunteer Recognition | 310 | 262 | 300 | 300 | 300 | 300 | | 0.0% |
| 20 Keizer United | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | | 0.0% |
| 21 Keizer Heritage Center | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | | 0.0% |
| 22 Mid-Willamette Homeless Alliance | 10,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | | 0.0% |
| 23 Emergency Management | - | - | 1,000 | 1,200 | 1,000 | 1,000 | | 0.0% |
| 24 Total Materials & Services | 3,053,123 | 2,641,500 | 2,567,800 | 2,324,300 | 2,930,800 | 2,915,800 | | 13.6% |
| 28 Total Expenditures | 3,053,123 | 2,641,500 | 2,567,800 | 2,324,300 | 2,930,800 | 2,915,800 | | 13.6% |
| 29 Other Requirements: | | | | | | | | |
| 30 Contingencies: | | | | | | | | |
| 31 General Contingency | - | - | 150,000 | - | 200,000 | 200,000 | | 33.3% |
| 32 Transfers Out: | | | | | | | | |
| 33 Park Improvement Fund | 15,700 | - | - | - | - | - | | |
| 34 Park Services Fund | 360,800 | 360,800 | 360,800 | 360,800 | 360,800 | 360,800 | | 0.0% |
| 35 Transportation Improvement Fund | - | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | | 0.0% |
| 36 Total Transfers Out | 376,500 | 390,800 | 390,800 | 390,800 | 390,800 | 390,800 | | 0.0% |
| 37 TOTAL REQUIREMENTS | \$3,429,623 | \$3,032,300 | \$3,108,600 | \$ 2,715,100 | \$ 3,521,600 | \$ 3,506,600 | | 12.8% |

General Fund Non-Departmental Requirements

Summary of Administrative Service Fund Charges

| | ACTUAL 2015-16 | ACTUAL 2016-17 | BUDGETED 2017-18 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|---------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| City-Wide Administration | \$ 189,032 | \$ 220,200 | \$ 312,000 | \$ 179,500 | \$ 343,700 | \$ 343,700 | | 10.2% |
| City Manager | 261,586 | 227,174 | 226,600 | 209,600 | 229,200 | 229,200 | | 1.1% |
| Information Systems | 399,428 | 409,339 | 485,500 | 449,500 | 499,700 | 499,700 | | 2.9% |
| Attorney's Office | 255,019 | 315,393 | 322,000 | 302,400 | 376,400 | 376,400 | | 16.9% |
| City Recorder | 191,901 | 209,053 | 224,200 | 221,000 | 260,300 | 260,300 | | 16.1% |
| Human Resources | 230,719 | 274,388 | 267,100 | 267,200 | 297,100 | 297,100 | | 11.2% |
| Finance | 216,779 | 231,670 | 266,000 | 267,500 | 278,000 | 278,000 | | 4.5% |
| Facility Maintenance | 261,984 | 405,836 | 325,100 | 274,900 | 486,500 | 486,500 | | 49.6% |
| Public Works | 24,692 | 24,975 | 25,800 | 24,300 | 28,400 | 28,400 | | 10.1% |
| Administrative Services Charges | \$ 2,031,140 | \$ 2,318,028 | \$ 2,454,300 | \$ 2,195,900 | \$ 2,799,300 | \$ 2,799,300 | | 14.1% |

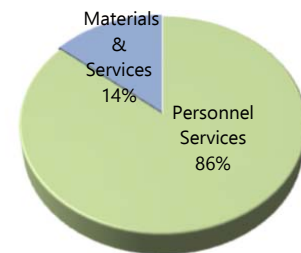
Budget Notes:

- 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.
- 17 Payment to each neighborhood association is contingent upon the association being officially recognized by the City and provided on a reimbursement basis. The payment is to provide support for the printing and postage associated with brochures and newsletters, and for yard signs.
- 20 Payment to Keizer United is subject to approval by the City of Keizer City Council upon review of a plan for expenditures.
- 34 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%.
- 35 During Fiscal Year 2020-21 the General Fund borrowed \$148,200 from the Transportation Improvement Fund to provide appropriations for upgrading the Police Department's car video systems. The loan will be repaid over five years.

General Fund Planning

The Planning Department provides a variety of services that are important to the economic wellbeing and quality of life of Keizer businesses and residents. Services include managing the City development activities, community plans, building permit processes, and enforcing City codes. Long-range planning activities include policy issues regarding management of the Comprehensive Plan, State Planning requirements including Periodic Review, Transportation Planning, and development of specific plans such as Master Plans, developing code revisions and ordinance development. Current planning activities include services to the public for development

relative to zoning, land dividing, and floodplain management. Code Enforcement regulates zoning violations, solid waste, noxious weeds and unsafe housing issues. Building Permit Administration connects development with other appropriate staff within the City, and to Marion County, implementing the new statewide permit system.



| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|----------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| Revenues: | | | | | | | | |
| Licenses & Fees: | | | | | | | | |
| Sign Permits | \$ 4,690 | \$ 2,442 | \$ 4,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 | | -50.0% |
| Land Use Application Fees | 21,054 | 16,679 | 20,000 | 15,000 | 15,000 | 15,000 | | -25.0% |
| Building Fees - Zoning | 9,739 | 30,957 | 15,000 | 15,000 | 15,000 | 15,000 | | 0.0% |
| Permit Administrative Fee | 5,178 | 17,204 | 10,000 | 10,000 | 10,000 | 10,000 | | 0.0% |
| Facility Fee | 7,250 | 10,000 | 8,000 | 8,000 | 8,000 | 8,000 | | 0.0% |
| Total Licenses & Fees | 47,911 | 77,282 | 57,000 | 50,000 | 50,000 | 50,000 | | -12.3% |
| Intergovernmental: | | | | | | | | |
| Planning Grants - State | 99,230 | 1,719 | - | - | - | - | | |
| Total Intergovernmental | 99,230 | 1,719 | - | - | - | - | | |
| Charges for Services: | | | | | | | | |
| Nuisance Abatement | 1,734 | 322 | 2,000 | 2,000 | 2,000 | 2,000 | | 0.0% |
| Total Revenues | 49,645 | 79,323 | 59,000 | 52,000 | 52,000 | 52,000 | | -11.9% |
| Expenditures: | | | | | | | | |
| Personnel Services: | | | | | | | | |
| Planning Director | 41,513 | 96,630 | 102,200 | 103,200 | 110,000 | 110,000 | | 7.6% |
| Code Compliance Officer | 51,558 | 54,167 | 57,300 | 57,900 | 61,800 | 61,800 | | 7.9% |
| Planning Staff | 177,457 | 132,317 | 135,800 | 137,200 | 142,100 | 142,100 | | 4.6% |
| GIS | - | - | 3,500 | - | 3,500 | 3,500 | | 0.0% |
| Overtime | - | - | 1,000 | 1,000 | 1,000 | 1,000 | | 0.0% |
| Cell Phone Stipend | 1,638 | 1,638 | 1,700 | 1,700 | 1,700 | 1,700 | | 0.0% |
| Wellness | 1,150 | 1,555 | 2,000 | 2,000 | 2,000 | 2,000 | | 0.0% |
| Payroll Taxes | 4,201 | 4,402 | 4,700 | 5,300 | 7,000 | 7,000 | | 48.9% |
| Retirement | 65,225 | 83,501 | 87,700 | 87,500 | 112,000 | 112,000 | | 27.7% |
| Insurance Benefits | 107,281 | 81,405 | 106,300 | 95,100 | 103,600 | 103,600 | | -2.5% |
| Workers Compensation | 1,424 | 6,065 | 1,200 | 1,200 | 1,200 | 1,200 | | 0.0% |
| Total Personnel Services | 451,447 | 461,680 | 503,400 | 492,100 | 545,900 | 545,900 | | 8.4% |

General Fund Planning

| | ACTUAL 2020-21 | ACTUAL 2021-22 | APPROVED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 29 Materials & Services: | | | | | | | | |
| 30 Mapping Supplies & Services | - | - | 300 | - | 300 | 300 | | 0.0% |
| 31 Uniforms | 430 | 534 | 500 | 2,000 | 500 | 500 | | 0.0% |
| 32 Postage & Printing | - | - | 3,000 | - | 3,000 | 3,000 | | 0.0% |
| 33 Meetings, Travel & Training | 361 | 274 | 7,200 | 2,000 | 7,200 | 7,200 | | 0.0% |
| 34 Public Notices | 2,165 | 979 | 2,500 | 1,000 | 2,500 | 2,500 | | 0.0% |
| 35 Hearings Officer | 704 | 2,131 | 3,000 | 1,000 | 3,000 | 3,000 | | 0.0% |
| 36 Telephone | 480 | 440 | 500 | 500 | 500 | 500 | | 0.0% |
| 37 Auto Insurance | 1,093 | 1,202 | 1,600 | 1,400 | 1,900 | 1,900 | | 18.8% |
| 38 Gasoline | 798 | 1,389 | 1,300 | 1,300 | 1,300 | 1,300 | | 0.0% |
| 39 Vehicle Maintenance | 727 | 6,749 | 2,500 | 2,500 | 2,500 | 2,500 | | 0.0% |
| 40 Nuisance Abatement | 3,565 | 1,005 | 15,000 | 15,000 | 15,000 | 15,000 | | 0.0% |
| 41 Operating Equipment | - | - | 500 | 100 | 500 | 500 | | 0.0% |
| 42 Medical testing | - | 239 | - | - | - | - | | |
| 43 Grant/Study Expenditures | 45,915 | - | 50,000 | - | 50,000 | 50,000 | | 0.0% |
| 44 Total Materials & Services | 56,238 | 14,942 | 87,900 | 26,800 | 88,200 | 88,200 | | 0.3% |
| Capital Outlay: | | | | | | | | |
| Vehicles | 4,075 | - | - | - | - | - | | |
| 45 Total Expenditures | \$ 507,685 | \$ 476,622 | \$ 591,300 | \$ 518,900 | \$ 634,100 | \$ 634,100 | | 7.2% |

Budget Notes:

Revenues:

- 5 Building Fees and Permit Administration Fees will increase due to Keizer Station Area C and Area D building activity and new subdivision
6 applications.

Expenditures:

Personnel Services:

- 16 The Budget provides a 3.0% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

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

Materials & Services:

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

General Fund

Finance - Municipal Court

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

| | ACTUAL | ACTUAL | BUDGETED | PROJECTED | PROPOSED | APPROVED | ADOPTED | % CHANGE |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------|-----------------|
| | 2020-21 | 2021-22 | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | PRIOR BUDGET |
| 1 Revenues: | | | | | | | | |
| 2 Fines & Forfeits: | | | | | | | | |
| 3 Municipal Court Fines | \$ 226,364 | \$ 164,130 | \$ 150,000 | \$ 165,000 | \$ 165,000 | \$ 165,000 | | 10.0% |
| 4 Past Due Collections | 218,504 | 224,006 | 165,000 | 155,000 | 165,000 | 165,000 | | 0.0% |
| 5 Peer Court Fees | 17,226 | - | - | - | - | - | | |
| 6 Total Fines & Forfeits | 462,094 | 388,136 | 315,000 | 320,000 | 330,000 | 330,000 | | 4.8% |
| 7 Miscellaneous: | | | | | | | | |
| 8 Peer Court Donations | - | - | - | - | - | - | | |
| 9 Total Miscellaneous | - | - | - | - | - | - | | |
| 10 Total Revenues | 462,094 | 388,136 | 315,000 | 320,000 | 330,000 | 330,000 | | 4.8% |
| 11 Expenditures: | | | | | | | | |
| 12 Personnel Services: | | | | | | | | |
| 13 Court Clerks | 58,317 | 55,972 | 57,100 | 57,700 | 59,800 | 59,800 | | 4.7% |
| 14 Overtime | 569 | 363 | 1,500 | 500 | 1,500 | 1,500 | | 0.0% |
| 15 Wellness | 483 | 312 | 500 | 400 | 500 | 500 | | 0.0% |
| 16 Payroll Taxes | 913 | 871 | 1,000 | 1,000 | 1,400 | 1,400 | | 40.0% |
| 17 Retirement | 12,257 | 15,294 | 15,600 | 15,900 | 19,600 | 19,600 | | 25.6% |
| 18 Insurance Benefits | 23,262 | 20,905 | 27,400 | 24,900 | 27,200 | 27,200 | | -0.7% |
| 19 Workers Compensation | 299 | 148 | 200 | 200 | 200 | 200 | | 0.0% |
| 20 Total Personnel Services | 96,100 | 93,865 | 103,300 | 100,600 | 110,200 | 110,200 | | 6.7% |
| 21 Materials & Services: | | | | | | | | |
| 22 Materials & Supplies | 150 | 128 | 500 | 300 | 500 | 500 | | 0.0% |
| 23 Meetings, Travel & Training | - | - | 1,000 | 500 | 1,000 | 1,000 | | 0.0% |
| 24 Judge's Services | 16,028 | 15,841 | 19,000 | 18,000 | 19,000 | 19,000 | | 0.0% |
| 25 Other Contractual Services | 10,850 | 11,037 | 11,500 | 11,500 | 11,500 | 11,500 | | 0.0% |
| 26 Peer Court | 27,701 | 17,594 | 25,000 | 25,000 | 25,000 | 25,000 | | 0.0% |
| 27 Interagency Assessments | 70,274 | 55,409 | 70,000 | 60,000 | 65,000 | 65,000 | | -7.1% |
| 28 Total Materials & Services | 125,003 | 100,009 | 127,000 | 115,300 | 122,000 | 122,000 | | -3.9% |
| 29 Total Expenditures | \$ 221,103 | \$ 193,874 | \$ 230,300 | \$ 215,900 | \$ 232,200 | \$ 232,200 | | 0.8% |

Budget Notes:

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

Expenditures:

Personnel Services:

- 12 The Budget provides a 3.0% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

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

General Fund

Police Operations

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

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--------------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| RESOURCES: | | | | | | | | |
| Beginning Balances: | | | | | | | | |
| 1 K-9 Donations | \$ 25,931 | \$ 27,061 | \$ 7,000 | \$ 27,000 | \$ 87,000 | \$ 87,000 | | 1142.9% |
| 2 Civil/Criminal Forfeitures | 79,739 | 71,278 | 71,200 | 71,200 | 65,200 | 65,200 | | -8.4% |
| 3 Total Beginning Balances | 105,670 | 98,339 | 78,200 | 98,200 | 152,200 | 152,200 | | 94.6% |
| Revenues: | | | | | | | | |
| Intergovernmental: | | | | | | | | |
| 6 Special Duty Officers | 415 | - | 3,000 | - | 3,000 | 3,000 | | 0.0% |
| 7 School Resource Contract | 59,053 | 469,144 | 421,100 | 421,100 | 433,700 | 433,700 | | 3.0% |
| 8 Overtime Grants | 20,278 | 21,520 | 15,000 | 16,300 | 15,000 | 15,000 | | 0.0% |
| 9 Police Capital Grants | 3,909 | 8,177 | 7,500 | 3,000 | 7,500 | 7,500 | | 0.0% |
| 9 Total Intergovernmental | 83,655 | 498,841 | 446,600 | 440,400 | 459,200 | 459,200 | | 2.8% |
| Fines & Forfeits: | | | | | | | | |
| 11 Police Impound Fees | 2,835 | 3,774 | 3,000 | 4,000 | 3,000 | 3,000 | | 0.0% |
| 12 Civil/Criminal Forfeitures | 16,693 | 9,744 | - | - | - | - | | |
| 13 Total Fines & Forfeits | 19,528 | 13,518 | 3,000 | 4,000 | 3,000 | 3,000 | | 0.0% |
| Miscellaneous: | | | | | | | | |
| 15 Police Testing Reimbursements | 135 | 285 | 600 | 300 | 600 | 600 | | 0.0% |
| 16 Cadet Donations | - | 110 | - | 100 | - | - | | |
| 17 Reserve Officer Donations | - | 400 | 300 | 400 | 300 | 300 | | 0.0% |
| 18 Police Donations - Blast Camp | - | - | - | - | - | - | | |
| 19 Police Donations | - | - | - | - | - | - | | |
| 20 K-9 Donations | 1,100 | 9,151 | 100 | 60,000 | 100 | 100 | | 0.0% |
| 21 Event Overtime Reimbursements | - | - | - | - | - | - | | |
| 22 Surplus Property Proceeds | 10,909 | 11,600 | 5,000 | 5,000 | 5,000 | 5,000 | | 0.0% |
| 23 Miscellaneous | 58,152 | 60,269 | 20,000 | 20,000 | 20,000 | 20,000 | | 0.0% |
| 24 Total Miscellaneous | 70,296 | 81,815 | 26,000 | 85,800 | 26,000 | 26,000 | | 0.0% |
| Other Resources: | | | | | | | | |
| 26 From Police Services Fund | 693,000 | 797,500 | 840,000 | 840,000 | 1,008,000 | 1,008,000 | | 20.0% |
| 27 From General Fund | 7,077,012 | 7,043,648 | 8,016,000 | 7,638,900 | 8,471,800 | 8,471,800 | | 5.7% |
| 28 Total Other Resources | 7,910,469 | 8,003,983 | 8,907,100 | 8,649,700 | 9,530,900 | 9,530,900 | | 7.0% |
| 29 TOTAL RESOURCES | 8,189,618 | 8,696,496 | 9,460,900 | 9,278,100 | 10,171,300 | 10,171,300 | | 7.5% |
| Expenditures: | | | | | | | | |
| Personnel Services: | | | | | | | | |
| 31 Chief of Police | 151,649 | 181,549 | 158,700 | 160,400 | 166,000 | 166,000 | | 4.6% |
| 32 Lieutenants | 454,717 | 353,234 | 369,600 | 363,700 | 390,300 | 390,300 | | 5.6% |
| 33 Sergeants | 534,000 | 644,802 | 719,100 | 749,400 | 770,700 | 770,700 | | 7.2% |
| 34 Police Officers | 2,391,420 | 2,477,821 | 2,697,900 | 2,744,700 | 2,791,500 | 2,791,500 | | 3.5% |
| 35 Administrative Support | 479,762 | 534,529 | 540,100 | 486,200 | 549,300 | 549,300 | | 1.7% |
| 36 Overtime | 133,746 | 209,298 | 200,200 | 235,000 | 215,000 | 215,000 | | 7.4% |
| 37 Overtime - Grant Programs | 20,188 | 15,905 | 12,000 | 15,000 | 15,000 | 15,000 | | 25.0% |
| 38 Overtime - Community Events | 16,202 | 28,381 | 11,000 | 6,000 | 11,000 | 11,000 | | 0.0% |
| 39 On Call Duty Pay | 18,270 | 18,459 | 18,200 | 18,200 | 18,200 | 18,200 | | 0.0% |
| 40 Clothing, Cell Phone Stipends | 44,225 | 45,725 | 43,300 | 43,300 | 45,300 | 45,300 | | 4.6% |
| 41 Wellness | 10,345 | 12,554 | 25,100 | 15,000 | 25,100 | 25,100 | | 0.0% |
| 42 Payroll Taxes | 66,126 | 69,444 | 71,900 | 84,600 | 102,400 | 102,400 | | 42.4% |
| 43 Retirement & VEBA | 1,250,597 | 1,496,233 | 1,600,400 | 1,566,000 | 2,023,700 | 2,023,700 | | 26.4% |
| 44 Insurance Benefits | 1,147,431 | 1,207,825 | 1,421,800 | 1,235,800 | 1,414,100 | 1,414,100 | | -0.5% |
| 45 Workers Compensation | 91,811 | 43,690 | 60,000 | 55,000 | 60,000 | 60,000 | | 0.0% |
| 46 Total Personnel Services | 6,810,489 | 7,339,449 | 7,949,300 | 7,778,300 | 8,597,600 | 8,597,600 | | 8.2% |

General Fund

Police Operations

| | ACTUAL 2020-21 | ACTUAL 2021-22 | APPROVED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|--------------------|--------------------------|
| 48 Materials & Services: | | | | | | | | |
| 49 Cadet Program | 2,450 | 303 | 4,000 | 4,000 | 4,000 | 4,000 | | 0.0% |
| 50 Reserve Officer Program | 27,602 | 8,932 | 15,000 | 10,000 | 15,000 | 15,000 | | 0.0% |
| 51 K-9 Donation Expense | - | 19,890 | 5,800 | - | 5,800 | 5,800 | | 0.0% |
| 52 Clothing & Duty Gear | 25,168 | 26,620 | 35,000 | 30,000 | 35,000 | 35,000 | | 0.0% |
| 53 Civil/Criminal Forfeiture Expense | 10,511 | 22,079 | 5,000 | 6,000 | 5,000 | 5,000 | | 0.0% |
| 54 K-9 Program | 3,421 | 7,943 | 6,000 | 6,000 | 6,000 | 6,000 | | 0.0% |
| 55 Association Memberships | 1,995 | 1,700 | 4,500 | 4,500 | 4,500 | 4,500 | | 0.0% |
| 56 Meetings, Travel & Training | 20,197 | 39,765 | 45,000 | 35,000 | 45,000 | 45,000 | | 0.0% |
| 57 Tuition Reimbursement | 1,067 | 736 | 2,000 | - | - | - | | -100.0% |
| 58 Public Notices | 440 | 116 | 500 | 200 | 500 | 500 | | 0.0% |
| 59 Labor Attorney | 7,801 | 1,380 | 25,000 | 35,000 | 25,000 | 25,000 | | 0.0% |
| 60 Contractual Services | 4,152 | 9,883 | 18,000 | 18,000 | 18,000 | 18,000 | | 0.0% |
| 61 Telephone/Internet Service | 22,700 | 23,834 | 25,000 | 22,000 | 25,000 | 25,000 | | 0.0% |
| 62 Auto Insurance | 32,807 | 24,292 | 32,600 | 26,000 | 37,800 | 37,800 | | 16.0% |
| 63 Office Equipment Rental | 975 | 731 | 1,400 | 1,400 | 1,400 | 1,400 | | 0.0% |
| 64 Gasoline | 53,768 | 79,382 | 100,000 | 100,000 | 95,000 | 95,000 | | -5.0% |
| 65 Vehicle Maintenance | 43,531 | 60,428 | 45,000 | 45,000 | 45,000 | 45,000 | | 0.0% |
| 66 Equipment Maintenance | 948 | 1,452 | 2,000 | - | 2,000 | 2,000 | | 0.0% |
| 67 Community Services | 2,029 | - | 5,500 | 3,000 | 5,500 | 5,500 | | 0.0% |
| 68 Operating Materials | 15,842 | 15,976 | 16,000 | 16,000 | 16,000 | 16,000 | | 0.0% |
| 69 Ammo & Weapons | 15,800 | 16,264 | 17,000 | 17,000 | 17,000 | 17,000 | | 0.0% |
| 70 Durable Goods | 9,096 | 17,017 | 10,000 | 10,000 | 10,000 | 10,000 | | 0.0% |
| 71 Willamette Valley Comm Center | 496,954 | 495,585 | 577,500 | 534,000 | 578,300 | 578,300 | | 0.1% |
| 72 Salem Radio Bandwidth | 34,997 | 32,774 | 45,000 | 45,000 | 48,600 | 48,600 | | 8.0% |
| 73 RAIN | 6,295 | 6,196 | 9,000 | 6,200 | 9,000 | 9,000 | | 0.0% |
| 74 Report Management Systems | 44,570 | 46,800 | 49,200 | 49,200 | 51,600 | 51,600 | | 4.9% |
| 75 Investigations | 13,150 | 9,139 | 12,000 | 12,000 | 12,000 | 12,000 | | 0.0% |
| 76 Blast Camp | - | - | 3,500 | 3,500 | 3,500 | 3,500 | | 0.0% |
| 77 Hiring Expense | 3,469 | 7,461 | 5,000 | 5,000 | 5,000 | 5,000 | | 0.0% |
| 78 Miscellaneous Expense | - | 4,204 | - | 1,000 | - | - | | |
| 79 Total Materials & Services | 901,735 | 980,882 | 1,121,500 | 1,045,000 | 1,126,500 | 1,126,500 | | 0.4% |
| 80 Capital Outlay: | | | | | | | | |
| 81 Radios | 13,949 | - | - | - | - | - | | |
| 82 Police Protective Vests | 12,582 | 8,016 | 14,000 | 14,000 | 14,000 | 14,000 | | 0.0% |
| 83 Police Auto Video Cameras | 148,354 | - | - | - | - | - | | |
| 84 Police Vehicle Purchases | 162,052 | 205,314 | 325,000 | 270,000 | 382,100 | 382,100 | | 17.6% |
| 85 Total Capital Outlay | 336,937 | 213,330 | 339,000 | 284,000 | 396,100 | 396,100 | | 16.8% |
| 86 Total Expenditures | \$ 8,049,161 | \$ 8,533,661 | \$ 9,409,800 | \$ 9,107,300 | \$ 10,120,200 | \$ 10,120,200 | | 7.5% |

Budget Notes:

Personnel Services:

31 The budget provides a 3.0% wage and salary increase for all non-represented and represented staff. In addition step increases for those eligible as provided for in the Union Contract and City Personnel Policies. The City is currently in negotiations with the Keizer Police Association as the applicable labor agreement expires June 30, 2023 therefore actual wage ranges for fiscal year 2023-24 are not known.

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

Materials & Services:

56 One time increase of \$10,000 to send a lieutenant to PERF.

59 \$5,000 added as the City is bargaining with the union.

60 \$8,000 added for vehicle washes due to new restrictions per City Ordinance 2022-842.

62 Auto insurance premiums will increase up to 16%. The increase is the result of higher repair/replacement costs for vehicles in the event there is a claim.

64 Gasoline is based on historical average of 24,300 gallons at \$4.00 per gallon = \$103,275.

71 The Willamette Valley Communication Center (WVCC) costs are presented net of the State 911 tax received directly by WVCC on behalf of the City. During Fiscal Year 2020-21 and 2021-22 the City was credited with \$150,000 in State 911 tax, respectively.

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.

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 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|-------------------------------|-------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ 299,925 | \$ 289,739 | \$ 244,700 | \$ 245,400 | \$ 325,500 | \$ 325,500 | | 33.0% |
| 3 Revenues: | | | | | | | | |
| 4 Licenses & Fees | | | | | | | | |
| 5 Police Services Fee | 682,814 | 753,118 | 920,100 | 920,100 | 1,058,000 | 1,058,000 | | 15.0% |
| 6 TOTAL RESOURCES | 982,739 | 1,042,857 | 1,164,800 | 1,165,500 | 1,383,500 | 1,383,500 | | 18.8% |
| 7 REQUIREMENTS: | | | | | | | | |
| 8 Expenditures: | | | | | | | | |
| 9 Transfers Out: | | | | | | | | |
| 10 General Fund | 693,000 | 797,500 | 840,000 | 840,000 | 1,008,000 | 1,008,000 | | 20.0% |
| 11 Total Expenditures | 693,000 | 797,500 | 840,000 | 840,000 | 1,008,000 | 1,008,000 | | 20.0% |
| 12 Other Requirements: | | | | | | | | |
| 13 Contingency | - | - | 324,800 | - | 375,500 | 375,500 | | 15.6% |
| 14 Fund Balance: | | | | | | | | |
| 15 Restricted | 289,739 | 245,357 | - | 325,500 | - | - | | |
| 16 TOTAL REQUIREMENTS | \$ 982,739 | \$ 1,042,857 | \$ 1,164,800 | \$ 1,165,500 | \$ 1,383,500 | \$ 1,383,500 | | 18.8% |

- 5 The Police Services Fee is currently \$6.00 per month for single family residences and non-residential locations and \$5.17 per unit per month for multi-family dwellings. In addition age related and low income discounts are available. The Fiscal Year 2023-24 provides for a 15% increase effective January 1, 2024.
- 10 The salary, wages and benefits for an average officer is approximately \$165,000. In addition the costs to equip a police officer with vehicle, computer and other personal protective gear is approximately \$25,000 per year.

American Rescue Plan Act (ARPA)

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

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|---|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ - | \$ - | \$ 4,460,400 | \$ 4,820,000 | \$ 6,939,200 | \$ 6,939,200 | | 44% |
| 3 Revenues: | | | | | | | | |
| 4 Intergovernmental: | | | | | | | | |
| 5 Grants - Federal | - | 4,410,425 | 4,410,400 | 4,410,400 | - | - | - | -100% |
| 6 Grants - State | - | 850,000 | - | - | - | - | - | |
| 7 Grants - County | - | - | - | - | 2,000,000 | 2,000,000 | | |
| 8 Total Intergovernmental | - | 5,260,425 | 4,410,400 | 4,410,400 | 2,000,000 | 2,000,000 | | -55% |
| 9 TOTAL RESOURCES | - | 5,260,425 | 8,870,800 | 9,230,400 | 8,939,200 | 8,939,200 | | -3% |
| 10 REQUIREMENTS: | | | | | | | | |
| 11 Expenditures: | | | | | | | | |
| 12 Personnel Services: | | | | | | | | |
| 13 Salary & Wages | - | - | 700,000 | 100,000 | 400,000 | 400,000 | | 300% |
| 14 Accrued Leave Payout | - | - | 395,000 | 120,000 | - | - | | -100% |
| 15 Total Personnel Services | - | - | 1,095,000 | 220,000 | 400,000 | 400,000 | | 82% |
| 16 Materials & Services: | | | | | | | | |
| 17 Office Materials & Services | - | 1,252 | 25,000 | 5,000 | - | - | | -100% |
| 18 Contractual Services | - | 7,291 | - | 7,500 | - | - | | -100% |
| 19 CASA of Marion County | - | 150,000 | - | - | - | - | | |
| 20 Strategic Planning | - | - | 300,000 | 50,000 | 650,000 | 650,000 | | 1200% |
| 21 Employee Development and Training | - | - | 125,000 | 60,000 | 100,000 | 67,500 | | 13% |
| 22 Master Plan Updates and Studies | - | - | 100,000 | - | - | - | | |
| 23 Computer Software | - | - | 75,000 | 78,000 | 100,000 | 100,000 | | 28% |
| 24 Cherriots K-12 Free Fare | - | - | 30,000 | 30,000 | - | - | | -100% |
| 25 Keizer Community Dinner | - | - | - | 7,500 | - | - | | -100% |
| 26 Keizer Community Foundation - Keizer Klosets | - | - | 14,700 | 14,700 | - | - | | -100% |
| 27 Keizer Community Library | - | - | - | 75,000 | - | - | | -100% |
| 28 Keizer Heritage Foundation | - | - | 25,000 | 55,000 | - | 32,500 | | -41% |
| 29 Total Materials & Services | - | 158,543 | 694,700 | 382,700 | 850,000 | 850,000 | | 122% |
| 30 Capital Outlay: | | | | | | | | |
| 31 Keizer Public Art Committee | - | - | 15,000 | 15,000 | - | - | | -100% |
| 32 Computer Equipment | - | 140,108 | 200,000 | 150,000 | 300,000 | 300,000 | | 100% |
| 33 Vehicles - Code Enforcement | - | - | - | 51,900 | - | - | | -100% |
| 34 Police Equipment | - | 71,305 | 70,000 | 70,000 | - | - | | -100% |
| 35 Police Infrastructure Improvements | - | - | 311,000 | 25,000 | 300,000 | 300,000 | | 1100% |
| 36 City Owned Property Improvements | - | - | 700,000 | 50,000 | 650,000 | 650,000 | | 1200% |
| 37 Turf Field | - | - | - | 75,000 | 5,461,300 | 5,461,300 | | 7182% |
| 38 Reitz Well | - | - | 400,000 | 400,000 | - | - | | -100% |
| 39 Meadows Pumphouse | - | 22,011 | 700,000 | 200,000 | 977,900 | 977,900 | | 389% |
| 40 Street Resurfacing | - | 48,434 | 700,000 | 651,600 | - | - | | -100% |
| 41 Total Capital Outlay | - | 281,858 | 3,096,000 | 1,688,500 | 7,689,200 | 7,689,200 | | 355% |
| 42 Total Expenditures | - | 440,401 | 4,885,700 | 2,291,200 | 8,939,200 | 8,939,200 | | 290% |
| 43 Other Requirements: | | | | | | | | |
| 44 Contingency: | | | | | | | | |
| 45 General Contingency | - | - | 3,985,100 | - | - | - | | |
| 46 Fund Balance: | | | | | | | | |
| 47 Restricted | - | 4,820,024 | - | 6,939,200 | - | - | | -100% |
| 48 TOTAL REQUIREMENTS | \$ - | \$ 5,260,425 | \$ 8,870,800 | \$ 9,230,400 | \$ 8,939,200 | \$ 8,939,200 | | -3% |

Budget Notes:

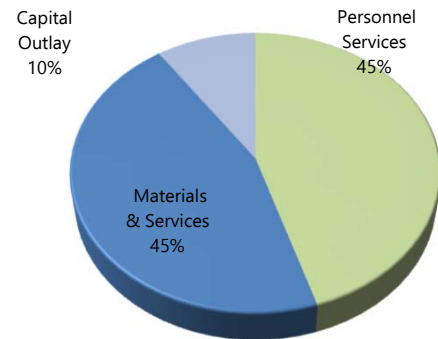
Expenditures:

- 13 To support the recruitment and backfill of critical positions.
- 20 Completion of the city-wide strategic planning process.
- 23 To provide for the implimentation costs of human resource information software.
- 32 Includes costs associated with the city-wide camera project and ongoing cybersecurity improvements.
- 35 Amount provides for adding an onsite police evidence and vehicle storage building.
- 36 Costs associated with adding on to the community center.
- 37 Provides for adding two turf fields at Keizer Rapids Park
- 39 Completion of the Meadows pumphouse filter system.

Community Center Fund

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

Beginning in March 2020, the operation was significantly reduced and eventually the Community Center was closed due to the Covid-19 pandemic. The Community Center staffing was reduced during this time. We hope the coming year will allow the Center to continue to pursue our vision of making the Community Center self-sustaining.



| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|------------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ 325,151 | \$ 259,192 | \$ 196,400 | \$ 383,000 | \$ 390,700 | \$ 390,700 | | 98.9% |
| 3 Revenues: | | | | | | | | |
| 4 Taxes & Assessments: | | | | | | | | |
| 5 Hotel/Motel Tax | 161,826 | 297,092 | 200,000 | 250,000 | 250,000 | 250,000 | | 25.0% |
| 6 Charges for Services: | | | | | | | | |
| 7 Rental Fees | (16,578) | 67,766 | 150,000 | 150,000 | 150,000 | 150,000 | | 0.0% |
| Intergovernmental: | | | | | | | | |
| Grants | 1,807 | - | - | - | - | - | | |
| 8 Miscellaneous: | | | | | | | | |
| 9 Interest | 1,111 | 1,400 | 1,000 | 1,000 | 1,000 | 1,000 | | 0.0% |
| 10 Total Miscellaneous | 1,111 | 1,400 | 1,000 | 1,000 | 1,000 | 1,000 | | 0.0% |
| 11 Total Revenues | 148,166 | 366,258 | 351,000 | 401,000 | 401,000 | 401,000 | | 14.2% |
| 12 TOTAL RESOURCES | \$ 473,317 | \$ 625,450 | \$ 547,400 | \$ 784,000 | \$ 791,700 | \$ 791,700 | | 44.6% |
| 13 REQUIREMENTS: | | | | | | | | |
| 14 Expenditures: | | | | | | | | |
| 15 Personnel Services: | | | | | | | | |
| 16 Event Center Support | 21,731 | 35,767 | 91,500 | 79,000 | 97,100 | 97,100 | | 6.1% |
| 17 Temporary Help | 306 | 8,479 | 30,000 | 20,000 | 30,000 | 30,000 | | 0.0% |
| 18 Overtime Costs | - | - | 1,000 | 2,000 | 2,000 | 2,000 | | 100.0% |
| 19 Cell Phone Stipend | 300 | 600 | 900 | 1,300 | 1,800 | 1,800 | | 100.0% |
| 20 Wellness | 141 | 125 | 1,400 | 600 | 1,000 | 1,000 | | -28.6% |
| 21 Payroll Taxes | 363 | 1,227 | 3,000 | 2,500 | 4,700 | 4,700 | | 56.7% |
| 22 Retirement | 4,035 | 10,379 | 33,500 | 30,000 | 41,800 | 41,800 | | 24.8% |
| 23 Insurance | 20,109 | 18,160 | 46,500 | 43,600 | 54,300 | 54,300 | | 16.8% |
| 24 Unemployment | 672 | - | - | - | - | - | | |
| 25 Workers Compensation | 1,014 | 715 | 1,200 | 1,200 | 1,200 | 1,200 | | 0.0% |
| 26 Total Personnel Services | 48,671 | 75,452 | 209,000 | 180,200 | 233,900 | 233,900 | | 11.9% |

Community Center Fund

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 27 Materials & Services: | | | | | | | | |
| 28 Materials & Supplies | - | 92 | 800 | 1,000 | 1,000 | 1,000 | | 25.0% |
| 29 Association Memberships | - | - | 500 | 500 | 500 | 500 | | 0.0% |
| 30 Meetings, Travel & Training | - | (2,160) | 500 | 500 | 500 | 500 | | 0.0% |
| 31 Legal Notices | - | - | 100 | - | 100 | 100 | | 0.0% |
| 32 Chamber of Commerce | 31,049 | 30,475 | 31,100 | 31,100 | 31,100 | 40,000 | | 28.6% |
| 33 Administrative Services Fund | 119,537 | 95,311 | 106,900 | 95,200 | 152,300 | 152,300 | | 42.5% |
| 34 Contractual Services | 399 | 16,861 | 25,000 | 25,000 | 25,000 | 25,000 | | 0.0% |
| 35 Marketing Costs | 277 | 4,607 | 4,000 | 2,000 | 4,000 | 4,000 | | 0.0% |
| 36 Janitorial Services | 4,925 | 7,282 | 5,500 | 5,500 | 5,500 | 5,500 | | 0.0% |
| 37 Utilities | 2,503 | 3,523 | 5,600 | 5,600 | 5,600 | 5,600 | | 0.0% |
| 38 Equipment Maintenance & Repair | 4,427 | 7,664 | 2,500 | 15,000 | 2,500 | 2,500 | | 0.0% |
| 39 Janitorial Supplies | 127 | 2,682 | 6,500 | 6,500 | 6,500 | 6,500 | | 0.0% |
| 40 Medical Testing | - | - | 200 | 200 | 200 | 200 | | 0.0% |
| 41 Miscellaneous | 341 | - | - | - | - | - | | |
| 42 Total Materials & Services | 163,585 | 166,337 | 189,200 | 188,100 | 234,800 | 243,700 | | 28.8% |
| 43 Capital Outlay: | | | | | | | | |
| 44 Furnishings & Fixtures | 1,869 | 598 | 50,000 | 25,000 | 50,000 | 50,000 | | 0.0% |
| 45 Total Expenditures | 214,125 | 242,387 | 448,200 | 393,300 | 518,700 | 527,600 | | 17.7% |
| 46 Other Requirements: | | | | | | | | |
| 47 Contingency | - | - | 20,000 | - | 20,000 | 214,000 | | 970.0% |
| 48 Fund Balance: | | | | | | | | |
| 49 Assigned | 259,192 | 383,063 | 79,200 | 390,700 | 253,000 | 50,100 | | -36.7% |
| 50 TOTAL REQUIREMENTS | \$ 473,317 | \$ 625,450 | \$ 547,400 | \$ 784,000 | \$ 791,700 | \$ 791,700 | | 44.6% |

Summary of Administrative Service Fund Charges

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|---------------------------------|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| City-Wide Administration | \$ 6,244 | \$ 7,515 | \$ 14,100 | \$ 8,100 | \$ 11,300 | \$ 11,300 | | -19.9% |
| City Manager | 12,942 | 11,128 | 10,900 | 10,100 | 5,200 | 5,200 | | -52.3% |
| Information Systems | 12,234 | 12,527 | 17,800 | 16,500 | 18,300 | 18,300 | | 2.8% |
| Attorney's Office | 15,656 | 18,898 | 15,800 | 14,800 | 5,400 | 5,400 | | -65.8% |
| City Recorder | 16,649 | 17,502 | 18,300 | 18,000 | 5,800 | 5,800 | | -68.3% |
| Human Resources | 7,604 | 9,444 | 12,100 | 12,100 | 9,800 | 9,800 | | -19.0% |
| Finance | 39,503 | 4,399 | 3,200 | 3,200 | 80,500 | 80,500 | | 2415.6% |
| Facility Maintenance | 8,705 | 13,898 | 14,700 | 12,400 | 16,000 | 16,000 | | 8.8% |
| Administrative Services Charges | \$ 119,537 | \$ 95,311 | \$ 106,900 | \$ 95,200 | \$ 152,300 | \$ 152,300 | | 42.5% |

Budget Notes:

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

Public Education Government Fund

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

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ 325,533 | \$ 320,186 | \$ 269,900 | \$ 316,400 | \$ 225,500 | \$ 225,500 | | -16.5% |
| 3 Revenues: | | | | | | | | |
| 4 Licenses & Fees | | | | | | | | |
| 5 PEG Fees - New Contract | \$ - | \$ 13,738 | \$ 68,400 | \$ 54,000 | \$ 54,000 | \$ 54,000 | | -21.1% |
| 6 PEG Fees - Old Contract | 137,767 | 96,622 | - | - | - | - | | |
| 7 Total Licenses & Fees | 137,767 | 110,360 | 68,400 | 54,000 | 54,000 | 54,000 | | |
| 8 Miscellaneous: | | | | | | | | |
| 9 Interest Earnings/Miscellaneous | 1,601 | 1,522 | 1,500 | 500 | 500 | 500 | | -66.7% |
| 10 TOTAL RESOURCES | 464,901 | 432,068 | 339,800 | 370,900 | 280,000 | 280,000 | | -17.6% |
| 11 REQUIREMENTS: | | | | | | | | |
| 12 Expenditures: | | | | | | | | |
| 13 Materials & Services: | | | | | | | | |
| 14 Public Notices | - | - | 500 | 100 | 500 | 500 | | 0.0% |
| 15 Administrative Costs | 4,332 | 5,398 | 5,700 | 5,300 | 5,900 | 5,900 | | 3.5% |
| 16 Production and Broadcasting | 111,689 | 97,692 | 114,000 | 100,000 | 114,000 | 114,000 | | 0.0% |
| 17 Total Materials & Services | 116,021 | 103,090 | 120,200 | 105,400 | 120,400 | 120,400 | | 0.2% |
| 18 Capital Outlay: | | | | | | | | |
| 19 Television Equipment | 28,694 | 12,545 | 50,000 | 40,000 | 50,000 | 50,000 | | 0.0% |
| 20 Total Expenditures | 144,715 | 115,635 | 170,200 | 145,400 | 170,400 | 170,400 | | 0.1% |
| 21 Other Requirements: | | | | | | | | |
| 22 Contingency | - | - | 100,000 | - | 50,000 | 50,000 | | -50.0% |
| 23 Restricted for Equipment | - | 1,193 | - | 15,200 | 19,200 | 19,200 | | |
| 24 Restricted for Operations | 320,186 | 315,240 | 69,600 | 210,300 | 40,400 | 40,400 | | -42.0% |
| 25 Total Other Requirements | 320,186 | 316,433 | 169,600 | 225,500 | 109,600 | 109,600 | | -35.4% |
| 26 TOTAL REQUIREMENTS | \$ 464,901 | \$ 432,068 | \$ 339,800 | \$ 370,900 | \$ 280,000 | \$ 280,000 | | -17.6% |

Budget Notes:

Revenues:

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

Expenditures:

- 15 The Administrative Fee pays PEGs share of the City's network costs and general administration.
- 16 Costs include broadcasting and language interpretation services associated with City Council meetings and select committee meetings. Currently the Parks Board, Planning Commission, Traffic Safety Bikeways and Budget Committees are being broadcast.
- 19 Capital Outlay expenditures are for ongoing video and television upgrades.
- 22 Contingency is sufficient to cover a major equipment failure.

Keizer Youth Peer Court

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

| | ACTUAL | ACTUAL | BUDGETED | PROJECTED | PROPOSED | APPROVED | ADOPTED | % CHANGE |
|----------------------------------|-----------------|-----------------|------------------|------------------|------------------|------------------|---------|--------------|
| | 2020-21 | 2021-22 | 2022-23 | 2022-23 | 2023-24 | 2023-24 | 2023-24 | PRIOR BUDGET |
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ - | \$ 11,514 | \$ 11,800 | \$ 11,800 | \$ 11,900 | \$ 11,900 | | 1% |
| 3 Revenues: | | | | | | | | |
| 4 Miscellaneous: | | | | | | | | |
| 5 Peer Court Endowment Donations | 11,500 | 200 | - | - | - | - | | |
| Interest Earnings/Miscellaneous | 14 | 58 | 100 | 100 | 100 | 100 | | |
| 6 TOTAL RESOURCES | 11,514 | 11,772 | 11,900 | 11,900 | 12,000 | 12,000 | | 1% |
| 14 Other Requirements: | | | | | | | | |
| 15 Restricted | 11,514 | 11,772 | 11,900 | 11,900 | 12,000 | 12,000 | | 1% |
| 16 TOTAL REQUIREMENTS | \$11,514 | \$11,772 | \$ 11,900 | \$ 11,900 | \$ 12,000 | \$ 12,000 | | 1% |

Housing Rehabilitation Fund

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

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

This program, combined with the Energy Efficiency Revolving Loan Fund, provided loans to qualified home owners who were able to replace roofs, heating systems, windows, doors and make other improvements. There are 19 loans outstanding totaling \$205,648 as of July 1, 2023.

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ 89,547 | \$ 108,040 | \$124,400 | \$124,400 | \$ 154,400 | \$ 154,400 | | 24.1% |
| 3 Revenues: | | | | | | | | |
| 4 Miscellaneous: | | | | | | | | |
| 5 Loan Proceeds | 18,594 | 16,403 | 30,000 | 30,000 | 30,000 | 30,000 | | 0.0% |
| 6 Total Miscellaneous | 18,594 | 16,403 | 30,000 | 30,000 | 30,000 | 30,000 | | 0.0% |
| 7 TOTAL RESOURCES | 108,141 | 124,443 | 154,400 | 154,400 | 184,400 | 184,400 | | 19.4% |
| 8 REQUIREMENTS: | | | | | | | | |
| 9 Expenditures: | | | | | | | | |
| 10 Materials & Services: | | | | | | | | |
| 11 Housing Rehabilitation Services | 101 | - | 154,400 | - | 184,400 | 184,400 | | 19.4% |
| 12 Total Materials & Services | 101 | - | 154,400 | - | 184,400 | 184,400 | | 19.4% |
| 13 Other Requirements: | | | | | | | | |
| 14 Restricted | 108,040 | 124,443 | - | 154,400 | - | - | | |
| 15 TOTAL REQUIREMENTS | \$108,141 | \$ 124,443 | \$154,400 | \$154,400 | \$ 184,400 | \$184,400 | | 19.4% |

Budget Notes:

- 5 The program typically receives 1-2 repayments each year.
- 7 The City Council adopted policies for the housing services program in May 2012. The Council passed a motion to review these policies when at least 50% of the funds have been repaid and are available to lend.
- 11 Funds have been appropriated to loan should the City wish to continue the program in FY23-24 provided loan repayments come available.

Energy Efficiency Revolving Loan Fund

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

City staff will manage the program by accepting and approving qualified applications. City staff coordinates funds from the Housing Rehabilitation program to enhance the reach of this new program. Staff educates the public of these opportunities through the City's website, Keizer 23 channel, local newsletters, the City of Keizer Facebook page and other media. This funding, combined with the Housing Services funds provided loans to home owners who were able to make energy efficiency improvements to their homes. There are 12 loans outstanding totaling \$71,369 as of July 1, 2023.

| | ACTUAL 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|-------------------|-------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ 14,988 | \$ 18,298 | \$ 21,900 | \$ 21,900 | \$ 36,900 | \$ 36,900 | | 68.5% |
| 3 Revenues: | | | | | | | | |
| 4 Miscellaneous: | | | | | | | | |
| 5 Loan Proceeds | 3,310 | 3,597 | 15,000 | 15,000 | 15,000 | 15,000 | | 0.0% |
| 6 Total Miscellaneous | 3,310 | 3,597 | 15,000 | 15,000 | 15,000 | 15,000 | | 0.0% |
| 7 TOTAL RESOURCES | 18,298 | 21,895 | 36,900 | 36,900 | 51,900 | 51,900 | | 40.7% |
| 8 REQUIREMENTS: | | | | | | | | |
| 9 Expenditures: | | | | | | | | |
| 10 Materials & Services: | | | | | | | | |
| 11 Energy Efficiency Loans | - | - | 36,900 | - | 51,900 | 51,900 | | 40.7% |
| 12 Total Materials & Services | - | - | 36,900 | - | 51,900 | 51,900 | | 40.7% |
| 13 Fund Balance: | | | | | | | | |
| 14 Restricted | 18,298 | 21,895 | - | 36,900 | - | - | | |
| 15 TOTAL REQUIREMENTS | \$ 18,298 | \$ 21,895 | \$ 36,900 | \$ 36,900 | \$ 51,900 | \$ 51,900 | | 40.7% |

Budget Notes:

- 5 The program typically receives 1-2 repayments each year.
- 7 The City Council adopted policies for the Energy Efficiency Program in May 2012. The Council passed a motion to review these policies when at least 50% of the funds have been repaid and are available to lend.
- 11 Funds have been appropriated to loan should the City wish to continue the program in FY23-24 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 2020-21 | ACTUAL 2021-22 | BUDGETED 2022-23 | PROJECTED 2022-23 | PROPOSED 2023-24 | APPROVED 2023-24 | ADOPTED 2023-24 | % CHANGE PRIOR BUDGET |
|--|---------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------------|--------------------------|
| 1 RESOURCES: | | | | | | | | |
| 2 Beginning Balance: | \$ 2,735,390 | \$ 2,683,234 | \$ 2,692,000 | \$ 2,697,500 | \$ 2,696,200 | \$ 2,696,200 | | 0.2% |
| 3 Revenues: | | | | | | | | |
| 4 Taxes & Assessments: | | | | | | | | |
| 5 Assessments | 973,345 | 1,030,231 | 1,090,400 | 1,090,400 | 1,154,000 | 1,154,000 | | 5.8% |
| 6 Total Taxes & Assessments | 973,345 | 1,030,231 | 1,090,400 | 1,090,400 | 1,154,000 | 1,154,000 | | 5.8% |
| 7 Miscellaneous: | | | | | | | | |
| 8 Interest | 14,058 | 15,325 | 10,000 | 15,000 | 15,000 | 15,000 | | 50.0% |
| 9 Assessment Interest | 626,501 | 569,615 | 509,400 | 509,400 | 445,600 | 445,600 | | -12.5% |
| 10 Total Miscellaneous | 640,559 | 584,940 | 519,400 | 524,400 | 460,600 | 460,600 | | -11.3% |
| 11 TOTAL RESOURCES | 4,349,294 | 4,298,405 | 4,301,800 | 4,312,300 | 4,310,800 | 4,310,800 | | 0.2% |
| 12 REQUIREMENTS: | | | | | | | | |
| 13 Expenditures: | | | | | | | | |
| 14 Debt Service: | | | | | | | | |
| 15 Principal | 1,060,000 | 1,050,000 | 1,120,000 | 1,120,000 | 1,180,000 | 1,180,000 | | 5.4% |
| 16 Interest | 606,060 | 550,940 | 496,100 | 496,100 | 436,300 | 436,300 | | -12.1% |
| 17 Total Debt Service | 1,666,060 | 1,600,940 | 1,616,100 | 1,616,100 | 1,616,300 | 1,616,300 | | 0.0% |
| 18 Total Expenditures | 1,666,060 | 1,600,940 | 1,616,100 | 1,616,100 | 1,616,300 | 1,616,300 | | 0.0% |
| 19 Fund Balance: | | | | | | | | |
| 20 Restricted Debt Reserve | 2,683,234 | 2,697,465 | 2,685,700 | 2,696,200 | 2,694,500 | 2,694,500 | | 0.3% |
| 21 TOTAL REQUIREMENTS | \$ 4,349,294 | \$ 4,298,405 | \$ 4,301,800 | \$ 4,312,300 | \$ 4,310,800 | \$ 4,310,800 | | 0.2% |

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 (\$8,695,000 currently) due June 1, 2031. The original issue date was May 21, 2008. Semi-annual interest payments of \$226,070 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 FY23-24 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 |
| 12/1/2023 | 8,695,000 | - | 226,070 | 226,070 |
| 6/1/2024 | 8,695,000 | - | 226,070 | 226,070 |
| 12/1/2024 | 8,695,000 | - | 226,070 | 226,070 |
| 6/1/2025 | 8,695,000 | - | 226,070 | 226,070 |
| 12/1/2025 | 8,695,000 | - | 226,070 | 226,070 |
| 6/1/2026 | 8,695,000 | - | 226,070 | 226,070 |
| 12/1/2026 | 8,695,000 | - | 226,070 | 226,070 |
| 6/1/2027 | 8,695,000 | - | 226,070 | 226,070 |
| 12/1/2027 | 8,695,000 | - | 226,070 | 226,070 |
| 6/1/2028 | 8,695,000 | - | 226,070 | 226,070 |
| 12/1/2028 through 6/1/31 | 8,695,000 | 8,695,000 | 1,356,420 | 1,356,420 |
| | | <u>\$8,695,000</u> | <u>\$3,617,120</u> | <u>\$12,312,120</u> |



Long Range Planning

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



1

Long Range Planning Task Force

Fiscal Year 2022-23



2

Agenda

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



3

Overview

- ▶ Mid-year financial update
- ▶ Forecast into the future
- ▶ Warmup for the upcoming budget process



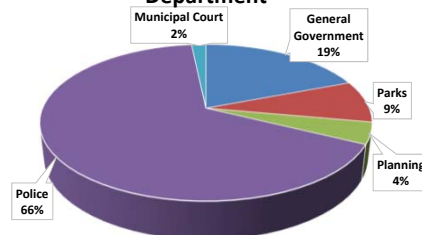
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General Operating Fund - Overview

▶ The General Operating Fund is the chief operating fund of the City and accounts for all financial resources and expenditures except those required to be accounted for in another fund. The General Operating Fund provides for:

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

General Operating Fund Expenditures by Department





5

General Operating Fund - Population

► Over the last 10 years the City has grown on average 0.75% per year. The limited population growth has a direct impact on property taxes, franchise fees and the City's per capita allocation of intergovernmental revenues.

| July 1, | Population | | |
|---------|------------|----------|------------|
| | Total | Increase | % Increase |
| 2013 | 36,735 | 20 | 0.1% |
| 2014 | 36,795 | 60 | 0.2% |
| 2015 | 36,985 | 190 | 0.5% |
| 2016 | 37,505 | 520 | 1.4% |
| 2017 | 38,345 | 840 | 2.2% |
| 2018 | 38,505 | 160 | 0.4% |
| 2019 | 38,580 | 75 | 0.2% |
| 2020 | 38,585 | 5 | 0.0% |
| 2021 | 39,458 | 873 | 2.3% |
| 2022 | 39,561 | 103 | 0.3% |

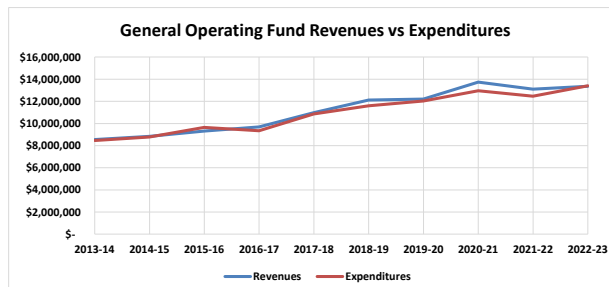


6

General Operating Fund

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

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





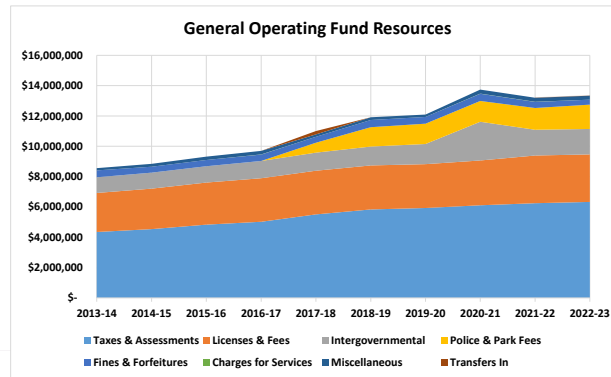
7

General Operating Fund - Resources

► The primary sources of revenue are:

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

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



8

General Operating Fund – Property Taxes

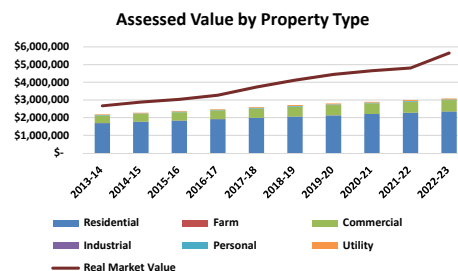
► Property taxes are assessed using a levy rate on each \$1,000 of assessed valuation.

► They are classified into three types:

- permanent rate levy for general purpose operations,
- local option serial levies for specific purposes approved by voters, and
- bonded debt principal and interest.

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

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





9

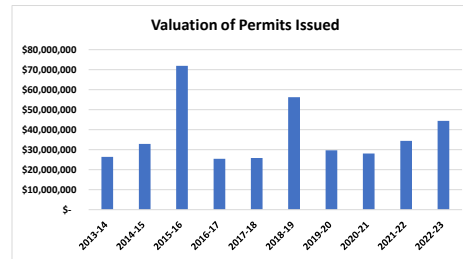
General Operating Fund – Property Taxes

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

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

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

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



10

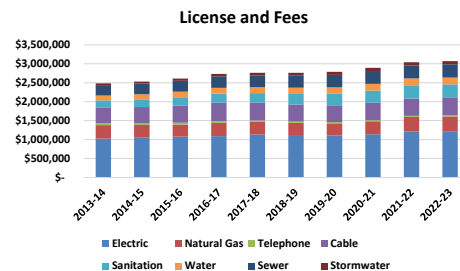
General Operating Fund – License and Fees

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

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

► Overall franchise fees are growing approximately 1% per year primarily as the result of rate increases associated with water, sewer 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."

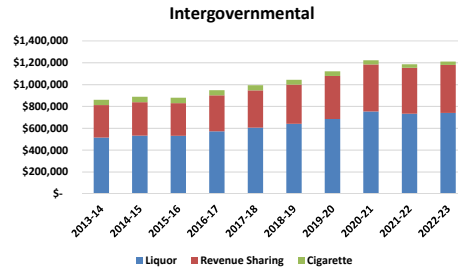




11

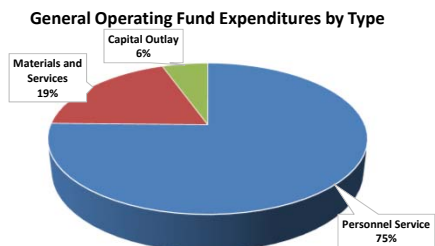
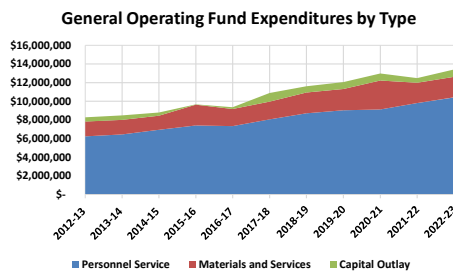
General Operating Fund - Intergovernmental

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



12

General Operating Fund - Expenditures

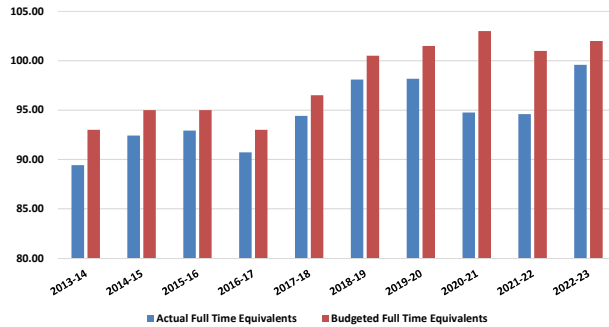




13

General Operating Fund - Staffing

Budgeted to Actual Full Time Equivalents



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

2022-23 Average Years of Service 10.92

| Years of Service | # Employees | % of Total Employees |
|------------------|-------------|----------------------|
| 0-5 | 31 | 33% |
| 5-10 | 13 | 14% |
| 10-15 | 13 | 14% |
| 15-20 | 13 | 14% |
| 20-25 | 15 | 16% |
| 25-30 | 7 | 7% |
| 30+ | 3 | 3% |
| | 95 | 100% |

2021-22 Average Years of Service 12.00



14

General Operating Fund - Staffing

Positions Directly and Indirectly Supported by the General Operating Fund

| Department | 2013-14 | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Direct | | | | | | | | | | |
| Police | 45.00 | 45.17 | 44.42 | 43.46 | 45.33 | 47.67 | 47.33 | 46.83 | 47.00 | 48.75 |
| Planning | 3.84 | 3.84 | 3.84 | 3.42 | 3.84 | 3.84 | 3.76 | 2.84 | 2.84 | 2.84 |
| Code Enforcement | - | 0.25 | 0.85 | 0.85 | 0.85 | 0.85 | 0.85 | 0.85 | 0.85 | 0.85 |
| Parks | 1.48 | 1.90 | 1.90 | 1.90 | 2.73 | 3.73 | 3.90 | 3.90 | 3.90 | 3.90 |
| Municipal Court | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Indirect | | | | | | | | | | |
| Finance | 1.92 | 1.94 | 1.69 | 1.36 | 1.60 | 1.56 | 1.56 | 1.30 | 1.14 | 1.46 |
| Information Technology | 0.66 | 1.05 | 1.36 | 1.31 | 1.31 | 1.36 | 1.35 | 1.35 | 1.35 | 1.35 |
| City Recorder | 1.46 | 1.44 | 1.44 | 1.38 | 1.38 | 1.39 | 1.39 | 1.39 | 1.39 | 1.39 |
| City Attorney | 1.74 | 1.74 | 1.71 | 1.64 | 1.64 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 |
| Human Resources | 1.32 | 1.33 | 1.36 | 1.31 | 1.31 | 1.36 | 1.35 | 1.35 | 1.35 | 1.35 |
| City Manager | 0.76 | 0.77 | 0.77 | 0.74 | 0.74 | 0.74 | 0.74 | 0.61 | 0.80 | 0.74 |
| Facilities | 0.66 | 0.66 | 0.68 | 0.66 | 0.65 | 0.68 | 0.68 | 0.68 | 0.68 | 0.68 |
| Public Works Administration | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 | 0.07 |
| Total | 59.91 | 61.16 | 61.08 | 59.11 | 62.46 | 65.84 | 65.57 | 63.77 | 63.96 | 65.98 |



15

General Operating Fund – Cost of Living

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

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

► The 2022-23 CPI is approximately 8.7%.

► 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 |
| 2013-14 | 2.0% | 2.0% | 2.5% | 2.5% |
| 2014-15 | 2.3% | 2.5% | 2.5% | 2.5% |
| 2015-16 | 2.3% | 1.5% | 2.5% | 2.0% |
| 2016-17 | 0.4% | 1.5% | 2.5% | 2.0% |
| 2017-18 | 1.7% | 1.5% | 2.5% | 2.0% |
| 2018-19 | 3.9% | 3.0% | 3.0% | 3.0% |
| 2019-20 | 3.0% | 2.5% | 2.5% | 3.0% |
| 2020-21 | 2.4% | 2.5% | 2.5% | 2.4% |
| 2021-22 | 1.7% | 2.0% | 2.5% | 2.0% |
| 2022-23 | 5.5% | 4.5% | 4.0% | 5.5% |

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



16

General Operating Fund – 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.

| Fiscal Year | Health Insurance | FTE | Avg Cost Per Employee | % Percent Increase |
|---------------|------------------|-------|-----------------------|--------------------|
| 2013-14 | \$ 1,522,282 | 89.42 | \$ 17,024 | 6.2% |
| 2014-15 | 1,655,572 | 92.42 | 17,914 | 5.2% |
| 2015-16 | 1,722,945 | 92.92 | 18,542 | 3.5% |
| 2016-17 | 1,785,752 | 90.71 | 19,686 | 6.2% |
| 2017-18 | 1,990,213 | 94.42 | 21,078 | 7.1% |
| 2018-19 | 2,207,114 | 98.08 | 22,503 | 6.8% |
| 2019-20 | 2,274,729 | 98.17 | 23,171 | 3.0% |
| 2020-21 | 2,332,369 | 94.75 | 24,616 | 6.2% |
| 2021-22 | 2,350,332 | 94.58 | 24,850 | 1.0% |
| 2022-23 - Est | 2,506,900 | 99.58 | 25,175 | 1.3% |



17

General Operating Fund - PERS

- ▶ The City participates in the Public Employer Retirement System (PERS) in lieu of contributing to Social Security.
- ▶ PERS contributions are actuarially calculated and assessed to the City as a percentage of gross compensation. The contribution rates are for a two-year period.
- ▶ The contribution rates effective July 1, 2023 are 30.05%, 25.14% and 20.35% for Tier ½, OPSRP Police and Fire, and OPSRP General respectively.

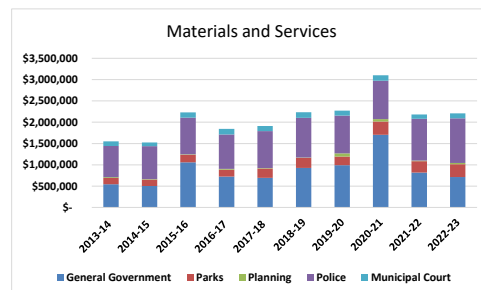
| | Tier 1/2 | | | OPSRP Police & Fire | | | OPSRP General | | | Employer Match | Total Expense |
|---------------|-------------------|-------------------|----------------|---------------------|-------------------|----------------|-------------------|-------------------|----------------|----------------|---------------|
| | Employees Covered | Contribution Rate | Annual Expense | Employees Covered | Contribution Rate | Annual Expense | Employees Covered | Contribution Rate | Annual Expense | | |
| 2013-14 | 37 | 10.69% | \$ 320,062 | 8 | 4.92% | \$ 30,031 | 40 | 2.19% | \$47,758 | \$ 347,040 | \$ 744,891 |
| 2014-15 | 37 | 10.69% | 336,046 | 10 | 4.92% | 33,133 | 42 | 2.19% | 52,612 | 373,164 | 794,955 |
| 2015-16 | 35 | 14.09% | 464,154 | 10 | 10.30% | 83,421 | 44 | 6.19% | 165,492 | 406,660 | 1,119,727 |
| 2016-17 | 34 | 14.09% | 429,374 | 12 | 10.30% | 88,832 | 44 | 6.19% | 166,739 | 396,210 | 1,081,155 |
| 2017-18 | 32 | 17.72% | 544,473 | 12 | 12.07% | 123,277 | 45 | 7.30% | 202,751 | 412,285 | 1,282,786 |
| 2018-19 | 27 | 17.72% | 537,382 | 17 | 12.07% | 156,973 | 48 | 7.30% | 227,458 | 446,963 | 1,368,776 |
| 2019-20 | 24 | 20.65% | 544,591 | 20 | 14.12% | 225,372 | 50 | 9.49% | 315,488 | 451,052 | 1,536,503 |
| 2020-21 | 24 | 20.65% | 518,507 | 23 | 14.12% | 255,038 | 50 | 9.49% | 319,875 | 459,343 | 1,552,763 |
| 2021-22 | 21 | 24.18% | 552,723 | 24 | 19.40% | 418,807 | 49 | 15.04% | 523,366 | 431,477 | 1,926,373 |
| 2022-23 - Est | 20 | 24.18% | 536,500 | 27 | 19.40% | 499,600 | 52 | 15.04% | 584,600 | 466,800 | 2,087,500 |



18

General Operating Fund – Materials and Services

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





19

General Operating Fund – Capital Outlay

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



20

General Operating Fund – Financial Projection

| | PROJECTED | | | FORECASTED | | | | | | | | |
|---------------------------------------|---------------|----------|---------------|------------|---------------|----------|---------------|----------|---------------|----------|---------------|----------|
| | 2022-23 | % of Rev | 2023-24 | % of Rev | 2024-25 | % of Rev | 2025-26 | % of Rev | 2026-27 | % of Rev | 2027-28 | % of Rev |
| 1 REVENUES: | | | | | | | | | | | | |
| 2 Taxes & Assessments | 6,335,000 | 48% | 6,517,000 | 47% | 6,774,700 | 47% | 6,968,000 | 47% | 7,167,100 | 47% | 7,372,200 | 46% |
| 3 Licenses & Fees | 3,132,000 | 24% | 3,175,500 | 23% | 3,268,300 | 23% | 3,354,600 | 23% | 3,443,800 | 22% | 3,535,900 | 22% |
| 4 Intergovernmental | 1,674,000 | 13% | 1,686,200 | 12% | 1,719,600 | 12% | 1,767,900 | 12% | 1,817,800 | 12% | 1,869,300 | 12% |
| 5 Fines & Forfeitures | 323,000 | 2% | 333,000 | 2% | 334,700 | 2% | 336,400 | 2% | 338,100 | 2% | 339,800 | 2% |
| 6 Other | 185,700 | 1% | 184,800 | 1% | 186,800 | 1% | 186,800 | 1% | 186,800 | 1% | 186,800 | 1% |
| 7 New Revenues | - | 0% | 123,600 | 1% | 127,300 | 1% | 131,100 | 1% | 131,100 | 1% | 150,000 | 1% |
| 8 TOTAL NET REVENUES | 11,649,700 | 88% | 12,020,100 | 87% | 12,411,400 | 87% | 12,744,800 | 86% | 13,084,700 | 85% | 13,454,000 | 84% |
| 9 Police Services Fee | 920,100 | 7% | 1,058,000 | 8% | 1,216,700 | 9% | 1,399,200 | 9% | 1,609,100 | 10% | 1,805,500 | 11% |
| 10 Park Services Fee | 682,000 | 5% | 682,000 | 5% | 682,000 | 5% | 682,000 | 5% | 682,000 | 4% | 682,000 | 4% |
| 11 TOTAL REVENUES | \$ 13,251,800 | 100% | \$ 13,760,100 | 100% | \$ 14,310,100 | 100% | \$ 14,826,000 | 100% | \$ 15,375,800 | 100% | \$ 15,941,500 | 100% |
| 12 | | | | | | | | | | | | |
| 13 EXPENDITURES: | | % of Exp | | % of Exp | | % of Exp | | % of Exp | | % of Exp | | % of Exp |
| 14 General Government | \$ 2,246,500 | 17% | \$ 2,674,700 | 18% | \$ 2,668,100 | 18% | \$ 2,760,900 | 18% | \$ 2,833,600 | 18% | \$ 2,934,400 | 18% |
| 15 Planning | 531,800 | 4% | 576,400 | 4% | 597,800 | 4% | 627,500 | 4% | 650,100 | 4% | 682,900 | 4% |
| 16 Municipal Court | 211,600 | 2% | 232,400 | 2% | 235,300 | 2% | 244,900 | 2% | 253,600 | 2% | 264,100 | 2% |
| 17 Parks | 1,235,600 | 9% | 1,293,900 | 9% | 1,020,700 | 7% | 1,014,800 | 7% | 1,067,500 | 7% | 1,064,400 | 6% |
| 18 Police | 9,190,000 | 69% | 10,124,700 | 68% | 10,331,100 | 70% | 10,836,800 | 70% | 11,214,600 | 69% | 11,773,300 | 70% |
| 19 Interfund Loan Repayment | 30,000 | 0% | 30,000 | 0% | 30,000 | 0% | 30,000 | 0% | - | 0% | - | 0% |
| 20 TOTAL EXPENDITURES | \$ 13,415,500 | 100% | \$ 14,901,200 | 100% | \$ 14,853,000 | 100% | \$ 15,484,900 | 100% | \$ 16,019,400 | 100% | \$ 16,719,100 | 100% |
| 21 | | | | | | | | | | | | |
| 22 REVENUES IN EXCESS OF EXPENDITURES | (163,700) | | (1,141,100) | | (542,900) | | (658,900) | | (643,600) | | (777,600) | |
| 23 | | | | | | | | | | | | |
| 24 BEGINNING FUND BALANCE | 4,325,200 | | 4,161,500 | | 3,020,400 | | 2,477,500 | | 1,818,600 | | 1,175,000 | |
| 25 | | | | | | | | | | | | |
| 26 ENDING FUND BALANCE | \$ 4,161,500 | | \$ 3,020,400 | | \$ 2,477,500 | | \$ 1,818,600 | | \$ 1,175,000 | | \$ 397,400 | |
| | | | | 22% | | 17% | | 12% | | 8% | | 2% |



21

General Operating Fund – Park

| | PROJECTED | FORECASTED | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| 1 REVENUES: | | | | | | |
| 2 Park Service Fees * | 682,000 | 682,000 | 682,000 | 682,000 | 682,000 | 682,000 |
| 3 General Fund Support | 360,800 | 360,800 | 360,800 | 360,800 | 360,800 | 360,800 |
| 4 Other Revenues | 97,100 | 95,700 | 98,600 | 101,600 | 104,600 | 107,700 |
| 5 TOTAL REVENUES | \$ 1,139,900 | \$ 1,138,500 | \$ 1,141,400 | \$ 1,144,400 | \$ 1,147,400 | \$ 1,150,500 |
| 6 | | | | | | |
| 7 EXPENDITURES: | | | | | | |
| 8 Personnel Services | 423,400 | 480,800 | 498,400 | 524,500 | 545,200 | 574,100 |
| 9 Materials & Services | 300,400 | 300,400 | 267,800 | 267,800 | 267,800 | 267,800 |
| 10 Capital Outlay | 511,800 | 300,000 | 254,500 | 222,500 | 254,500 | 222,500 |
| 11 TOTAL EXPENDITURES | 1,235,600 | 1,081,200 | 1,020,700 | 1,014,800 | 1,067,500 | 1,064,400 |
| 12 | | | | | | |
| 13 REVENUES IN EXCESS OF EXPENDITURES | \$ (95,700) | \$ 57,300 | \$ 120,700 | \$ 129,600 | \$ 79,900 | \$ 86,100 |

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 2027-28.



22

General Operating Fund – Police

| | PROJECTED | FORECASTED | | | | |
|--|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| 1 REVENUES: | | | | | | |
| 2 Police Service Fees | \$ 920,100 | \$ 1,058,000 | \$ 1,216,700 | \$ 1,399,200 | \$ 1,609,100 | \$ 1,609,100 |
| 3 General Fund Support | 7,748,400 | 8,592,700 | 8,626,200 | 8,939,600 | 9,097,500 | 9,646,000 |
| 4 Other Existing Revenues | 521,500 | 474,000 | 488,200 | 498,000 | 508,000 | 518,200 |
| 5 | | | | | | |
| 6 TOTAL REVENUES | \$ 9,190,000 | \$ 10,124,700 | \$ 10,331,100 | \$ 10,836,800 | \$ 11,214,600 | \$ 11,773,300 |
| 7 | | | | | | |
| 8 EXPENDITURES: | | | | | | |
| 9 Personnel Services | \$ 7,857,200 | \$ 8,605,300 | \$ 8,907,800 | \$ 9,379,300 | \$ 9,722,100 | \$ 10,245,200 |
| 10 Materials & Services | 1,048,800 | 1,123,300 | 1,123,300 | 1,157,500 | 1,192,500 | 1,228,100 |
| 11 Capital Outlay | 284,000 | 396,100 | 300,000 | 300,000 | 300,000 | 300,000 |
| 12 | | | | | | |
| 13 TOTAL EXPENDITURES | \$ 9,190,000 | \$ 10,124,700 | \$ 10,331,100 | \$ 10,836,800 | \$ 11,214,600 | \$ 11,773,300 |
| 14 | | | | | | |
| 15 REVENUES IN EXCESS OF EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

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

| Fiscal Year | Police Fee Revenue | Increase from PY | Monthly Fee | Monthly Increase | Annual Fee |
|-------------|--------------------|------------------|-------------|------------------|------------|
| 2022-23 | \$ 920,100 | \$ 167,600 | \$ 6.00 | \$ 1.00 | \$ 72.00 |
| 2023-24 | 1,058,000 | 137,900 | 6.90 | 0.90 | 82.80 |
| 2024-25 | 1,216,700 | 158,700 | 7.94 | 1.04 | 95.22 |
| 2025-26 | 1,399,200 | 182,500 | 9.13 | 1.19 | 109.50 |
| 2026-27 | 1,609,100 | 209,900 | 10.49 | 1.37 | 125.93 |
| 2027-28 | 1,850,500 | 241,400 | 12.07 | 1.57 | 144.82 |



23

Water System - Overview

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



24

Water System – Comparable Rates

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

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

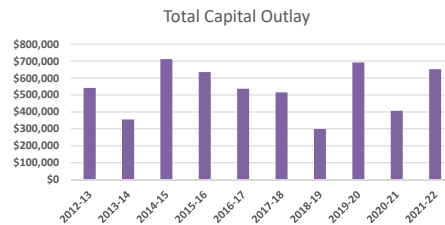
| | Billing Frequency | Effective Date | Connection - Flat Rate | Consumption - Variable Rate | Average Units | Total Per Month |
|-------------|-------------------|----------------|------------------------|-----------------------------|---------------|-----------------|
| Salem | Monthly | 1/1/2023 | \$ 12.44 | \$ 2.87 | 6.00 | \$ 29.66 |
| Albany | Monthly | 1/1/2023 | 21.79 | 4.86 | 6.00 | 50.95 |
| Corvallis | Monthly | 2/1/2023 | 18.47 | 2.34 | 6.00 | 32.51 |
| Lake Oswego | Monthly | 7/1/2022 | 29.37 | 3.09 | 6.00 | 47.91 |
| McMinnville | Monthly | 10/1/2022 | 14.55 | 1.66 | 6.00 | 24.51 |
| Oregon City | Monthly | 7/21/2022 | 18.08 | 3.12 | 6.00 | 36.80 |
| Tigard | Monthly | 7/1/2022 | 31.67 | 4.41 | 6.00 | 58.13 |
| Tualatin | Monthly | 7/1/2022 | 4.88 | 3.48 | 6.00 | 25.76 |
| West Linn | Monthly | 1/1/2023 | 28.76 | 3.31 | 6.00 | 48.62 |
| Wilsonville | Monthly | 5/1/2023 | 18.13 | 4.23 | 6.00 | 43.51 |
| Woodburn | Monthly | 7/1/2021 | 17.44 | 2.11 | 6.00 | 30.10 |
| Keizer | Binomonthly | 1/1/2023 | \$ 12.55 | \$ 1.62 | 12.00 | \$ 16.00 |



25

Water System – Capital Outlay

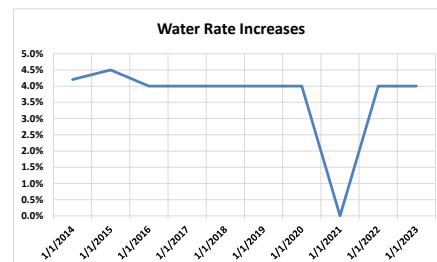
- ▶ The 2012 Water System Master Plan outlines the requirements to ensure that the water system is able to meet the expected demand over the next 20 years.
- ▶ The plan outlines approximately \$9.9 million in capital improvements. The majority of the improvements are to replace the existing steel waterlines throughout the City with ductile iron pipe (\$6.1 million) and adding an additional reservoir and pump station (\$1.8 million).



26

Water System – Rate Increases

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





27

Water System – Financial Projection

| | PROJECTED | | FORECASTED | | | | |
|--|---------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2022-23 | | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| 1 RESOURCES: | | | | | | | |
| 2 Beginning Balance: | \$ 1,792,100 | | \$ 1,410,300 | \$ 1,258,600 | \$ 1,151,300 | \$ 1,068,800 | \$ 1,032,000 |
| 3 Water Sales | 3,536,500 | | 3,678,000 | 3,825,000 | 3,978,000 | 4,137,000 | 4,302,000 |
| 4 Other Revenues | 134,500 | | 134,500 | 136,000 | 137,000 | 138,000 | 139,000 |
| 5 TOTAL RESOURCES | \$ 5,463,100 | | \$ 5,222,800 | \$ 5,219,600 | \$ 5,266,300 | \$ 5,343,800 | \$ 5,473,000 |
| 6 | | | | | | | |
| 7 REQUIREMENTS: | | | | | | | |
| 8 Expenditures: | | | | | | | |
| 9 Personnel Services | \$ 1,282,400 | | \$ 1,443,700 | \$ 1,496,200 | \$ 1,572,200 | \$ 1,631,700 | \$ 1,716,300 |
| 10 Materials & Services | 1,670,400 | | 1,720,500 | 1,772,100 | 1,825,300 | 1,880,100 | 1,936,500 |
| 11 Capital Outlay | 1,100,000 | | 800,000 | 800,000 | 800,000 | 800,000 | 800,000 |
| 12 Total Expenditures | 4,052,800 | | 3,964,200 | 4,068,300 | 4,197,500 | 4,311,800 | 4,452,800 |
| 13 Fund Balance: | | | | | | | |
| 15 Fund Balance | 1,410,300 | | 1,258,600 | 1,151,300 | 1,068,800 | 1,032,000 | 1,020,200 |
| 16 TOTAL REQUIREMENTS | \$ 5,463,100 | | \$ 5,222,800 | \$ 5,219,600 | \$ 5,266,300 | \$ 5,343,800 | \$ 5,473,000 |
| Days Cash Supply at End of Year | 174 | | 145 | 129 | 115 | 107 | 102 |

Conclusion: The update to the Water Services Long-Range plan supports a 4% rate increase for FY23-24 as anticipated when the model was presented to the Long Range Planning Committee last year (March 2022).



28

Water System – Rate Analysis

Proposed 2023-24 Rate Analysis

| | Flat Rate | | Variable Rate | |
|------------------------|-----------|----------|---------------|----------|
| | Current | Proposed | Current | Proposed |
| Residential 5/8" meter | \$ 12.55 | \$ 13.05 | \$ 1.56 | \$ 1.62 |
| Multi-family 1" meter | \$ 25.50 | \$ 26.52 | \$ 1.56 | \$ 1.62 |
| Commercial 5/8" meter | \$ 12.55 | \$ 13.05 | \$ 1.51 | \$ 1.57 |

Proposed 2023-24 Rate Increase Impact

| | Bi-Monthly Bill | | Incremental Cost of Rate Increase | | |
|------------------------|-----------------|-----------|-----------------------------------|------------|----------|
| | Current | Proposed | Monthly | Bi-Monthly | Annual |
| Residential (12 ccf) | \$ 31.99 | \$ 33.21 | \$ 0.61 | \$ 1.22 | \$ 7.33 |
| Multi-family (175 ccf) | \$ 309.00 | \$ 320.52 | \$ 5.76 | \$ 11.52 | \$ 69.12 |
| Commercial (51 ccf) | \$ 92.62 | \$ 96.18 | \$ 1.78 | \$ 3.56 | \$ 21.37 |



29

Stormwater System - Overview

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



30

Stormwater System - Overview

- ▶ The Stormwater Division operates and maintains:
 - 75.59 Miles of Pipe,
 - 132 Underground Injection Control Systems (UICs),
 - 1,208 Manholes,
 - 2,327 Catch Basins,
 - 118 Outfalls, and
 - 82,564 Square Feet of Vegetated Stormwater Facilities.
- ▶ The stormwater system can become clogged by trash, debris, sediment and mud, or other stormwater pollutants however the City's maintenance plan of routinely inspecting, repairing, and cleaning the system can reduce local flooding, remove pollution carried by stormwater and protect our local streams and rivers.



31

Stormwater System – Comparable Rates

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

► In comparison to other cities, Keizer stormwater charges are consistent with other jurisdictions.

| | Effective Date | Monthly Billing Rate |
|-------------|----------------|----------------------|
| Albany | 3/1/2023 | \$ 12.89 |
| Corvallis | 2/1/2023 | 10.55 |
| Lake Oswego | 7/1/2022 | 20.19 |
| Oregon City | 1/1/2022 | 11.72 |
| Salem | 1/1/2022 | 19.76 |
| Tigard | 7/1/2022 | 15.64 |
| Tualatin | 7/1/2022 | 11.11 |
| West Linn | 1/1/2023 | 8.65 |
| Wilsonville | 1/1/2021 | 11.90 |
| Keizer | 1/1/2020 | \$ 7.66 |



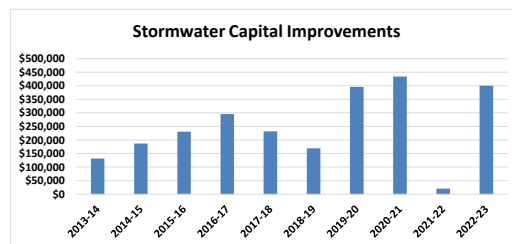
32

Stormwater System – Capital Outlay

► The stormwater infrastructure was largely inherited by the City from Marion County.

► Starting in 2012-13 the City began videotaping the stormwater system, with a goal of visually inspecting approximately 10% of the system every year.

► Since the start of the visual inspections, the City has spent approximately \$2.7 million in capital improvements to address identified system failures.





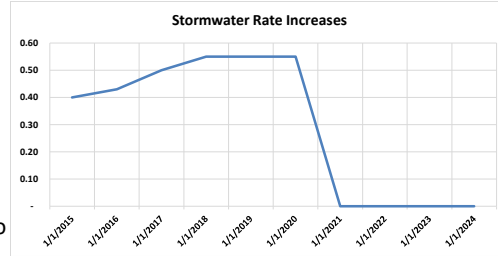
33

Stormwater System – Rate Increases

► In conjunction with the visual inspection process the City started reviewing and adjusting the stormwater billing rate to ensure adequate resources would be available for any identified reports.

► Original estimates indicated that an increase of \$0.40 - \$0.60 per month per equivalent service unit would be necessary to support the system improvements.

► Based on the capital outlay requirements the billing rate has not been adjusted since January 1, 2021.



34

Stormwater System – Financial Projection

| | PROJECTED | FORECASTED | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| 1 RESOURCES: | | | | | | |
| 2 Beginning Balance: | \$ 1,687,100 | \$ 1,655,400 | \$ 1,344,000 | \$ 1,098,800 | \$ 827,200 | \$ 544,900 |
| 3 Service Fees | 2,125,000 | 2,081,800 | 2,136,200 | 2,244,900 | 2,353,600 | 2,462,300 |
| 4 Other Revenues | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 13,000 |
| 5 TOTAL RESOURCES | \$ 3,824,100 | \$ 3,749,200 | \$ 3,492,200 | \$ 3,355,700 | \$ 3,192,800 | \$ 3,020,200 |
| 6 | | | | | | |
| 7 REQUIREMENTS: | | | | | | |
| 8 Expenditures: | | | | | | |
| 9 Personnel Services | 904,100 | 1,042,500 | 1,078,700 | 1,133,600 | 1,176,900 | 1,238,100 |
| 10 Materials & Services | 864,600 | 962,700 | 1,014,700 | 1,094,900 | 1,171,000 | 1,252,800 |
| 11 Capital Outlay | 400,000 | 400,000 | 300,000 | 300,000 | 300,000 | 300,000 |
| 12 Total Expenditures | 2,168,700 | 2,405,200 | 2,393,400 | 2,528,500 | 2,647,900 | 2,790,900 |
| 13 Fund Balance: | | | | | | |
| 14 Unrestricted Fund Balance | 1,655,400 | 1,344,000 | 1,098,800 | 827,200 | 544,900 | 229,300 |
| 15 TOTAL REQUIREMENTS | \$ 3,824,100 | \$ 3,749,200 | \$ 3,492,200 | \$ 3,355,700 | \$ 3,192,800 | \$ 3,020,200 |
| Day's Cash Supply at End of Year | 284 | 236 | 188 | 134 | 85 | 34 |

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 |
|---------|---------|-------------|------------|
| 2023-24 | \$ - | \$ - | 0.0% |
| 2024-25 | \$ 0.40 | \$ 0.40 | 5.2% |
| 2025-26 | \$ 0.40 | \$ 0.40 | 5.2% |
| 2026-27 | \$ 0.40 | \$ 0.40 | 5.0% |
| 2027-28 | \$ 0.40 | \$ 0.40 | 4.7% |



Glossary

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

MODIFIED ACCRUAL BASIS OF ACCOUNTING – The accrual basis of accounting adopted to governmental funds where revenues are recognized when they become both “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.

Glossary

ORDINANCE – Written directive or act of a governing body. Has the full force and effect of law within the local government’s boundaries, provided it does not conflict with a State Statute or Constitutional Provision. See “Resolution.”

ORS (OREGON REVISED STATUTE) – Governing state law in Oregon.

PERMANENT RATE LIMIT – A tax rate calculated under the limitations of Measure 50 that would extend the full amount of “operating taxes” that could be imposed.

PERS (PUBLIC EMPLOYEE RETIREMENT SYSTEM) – The State of Oregon retirement program for about 95 percent of state and local government employees in Oregon.

PERSONNEL SERVICES – Costs associated with employees, including salaries, overtime, and fringe benefit costs.

PROPERTY TAX – Amounts imposed on taxable property by a local government within its operating rate limit, levied under local option authority, or levied to repay bonded debt.

PROJECTED ACTUAL – The amount of total estimated revenues collected and expenditures incurred during the fiscal year.

PROPOSED BUDGET – The proposed budget is the one proposed by the City Manager and is reviewed by the Budget Committee.

PERMANENT RATE – A district’s permanent ad valorem property tax rate for operating purposes. This rate levied against the assessed value of property raises taxes for general operations. Permanent tax rate limits were either computed by the Department of Revenue for districts existing prior to 1997-1998 or are voter-approved for districts formed in 1997-1998 and later.

PROJECTED – The amount of projected revenues and expenditures to be collected during the fiscal year.

REAL MARKET VALUE – Value set on real and personal property as a basis for imposing tax.

RESERVE – An accumulation of funds for a specific future purpose. Reserves may only be spent during the fiscal year with City Council approval through a Transfer Resolution or a Supplemental Budget.

RESOLUTION – An order of a governing body. Requires less legal formality and has lower legal status than an Ordinance. Statutes or Charter will specify which actions must be by ordinance and which may be by resolution. (For cities, revenue raising measures such as taxes, special assessments, and service charges always require ordinances.) See “Ordinance.”

REVENUE BONDS – Long-term obligations that are payable solely from a designated source of revenue generated by the project which was financed. No taxing power of general fund pledge is provided as security.

RESOURCES – Total funds available which include the estimated balances on hand at the beginning of the fiscal year plus all revenues anticipated being collected during the year.

Glossary

REVENUE – Moneys received during the year to finance City services.

SPECIAL ASSESSMENTS – A way to finance a local improvement which allows benefited property owners to pay the City back over time. Special assessments may be bonded through a special bond or unbonded.

SPECIAL REVENUE FUND – Accounts for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted for specified purposes.

STATE SHARED REVENUE – Revenues received from the State of Oregon from cigarette, liquor, and highway taxes under ORS 221. These funds are available to cities located in counties with at least 100,000 in habitants that provide at least four types of municipal services.

STATE REVENUE SHARING – A share of certain revenues from the State of Oregon that are apportioned among and distributed to cities for general purposes. These funds require a public hearing before the budget committee to discuss possible uses.

SUPPLEMENTAL BUDGET – An amendment to the adopted budget that is prepared to meet unexpected needs or to appropriate revenues not anticipated at the time the budget was adopted. The supplemental budget cannot increase the tax levy.

TAX INCREMENT FINANCING – A financial mechanism for urban renewal plans which captures the tax from the growth in property value within a designated geographical area. The City's urban renewal plans, as carried out by the Keizer Urban Renewal Agency, cover approximately 7 acres of the City.

TAX LEVY – The total amount of property taxes required by the City to meet requirements.

TAX RATE – The amount of tax stated in terms of a unit of the district's assessed value. For example, the City of Keizer's tax rate is \$2.0838 per \$1,000 of assessed value of taxable property.

Transient Occupancy Tax (TOT) – The City imposes a tax, which is 6% of gross revenues on establishments that meet the criteria.

TRANSFER – An amount distributed from one fund to finance activities in another fund. It is shown as a requirement in the originating fund and a resource in the receiving fund.

UNAPPROPRIATED ENDING FUND BALANCE – An amount set aside to be used as cash carry-over for the next fiscal year's budget.

WORKING CAPITAL CARRYFORWARD – Funds which allow the City to meet current cash flow requirements, shortfalls in revenues, or unexpected demands until tax revenues or other major revenues are available.