

# City of Keizer

Marion County, Oregon

Adopted

Fiscal Year 2025-2026 Budget





## **FISCAL YEAR 2025-2026**

### **BUDGET COMMITTEE MEMBERS**

#### Council Members:

Cathy Clark, Mayor  
Shaney Starr, President  
Lore Christopher  
Soraida Cross  
Kyle Juran  
Dan Kohler  
Marlene Parsons

#### Public Members:

Bruce Anderson  
Jane Herb  
Susan London  
Melissa Martin  
Matthew Stalheim  
Jonathan Thompson  
Elaine Wilson

### **STAFF**

Adam Brown, City Manager  
Joseph Lindsay, City Attorney

#### **Executive Leadership Team**

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

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

## Quotes on Democracy

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

Ronald Reagan

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

Thomas Jefferson

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

Angela Merkel

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

Winston S. Churchill

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

Condoleezza Rice



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Keizer  
Oregon**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morrell*

**Executive Director**

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# Budget Message







## City Manager's Budget Message City of Keizer Fiscal Year 2025-26

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 2025-2026. Overall the City of Keizer can have a balanced budget for 2025-2026 without significant cuts because of savings from the current and previous years. We are not, however, in a sustainable financial position. We will need significant increases to revenues or significant cuts to expenditures within the next few years. The Fiscal Year 2025-26 budget is \$75,034,800 million. The general fund budget for 2025-2026 is \$20,357,400. The budget includes \$15.1 million in capital spending and \$2.5 million in debt service payments.

### **Accomplishments**

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

Advancing Urban Growth Boundary (UGB) Discussions – Staff presented to the Council on the barriers and benefits of Urban Growth Boundary expansion and will have presented two public town hall discussions to educate the public.

Modern City – The City of Keizer moved toward a 21<sup>st</sup> Century City by simplifying its procurement regulations, installing a city-wide camera system, codification of our ordinances, and implementation of a Human Resource Information System

Artificial Turf Project – The City Council cut the ribbon on the Synthetic Turf Field Project on October 1, 2024 to an amazing crowd. A management agreement was approved with the non-profit Keizer Community Fields.

### **Budget Theme**

This budget is aimed at maintaining critical services to maintain the quality of life in Keizer. Our costs continue to outpace our revenues threatening our most critical public safety services. We have been spared operating in the deficit only because of savings from position vacancies. While inflation has slowed, our revenues cannot keep up with the increased cost for goods, services, and personnel to provide the most basic level of services needed to maintain a well-run City. Our peer communities are increasing service fees to cover this inflation. Keizer staff have recommended increases to public service fees; however, a public engagement campaign is needed to talk with our residents about a more sustainable way to fund services to maintain quality of life.

The Fiscal Year 2025-26 budget has been prepared with the following priorities:

1. Completing the City Council's long and short-term goals,
2. Finding a path to Fiscal Year 2029,
3. Maintaining quality of life services,
4. Not getting behind on capital investment across City's services,
5. Closing out reporting on the American Rescue Plan Act grant funds, and,
6. Selling City property to fund a PERS side account to reduce our annual required contribution.

### **New Goals**

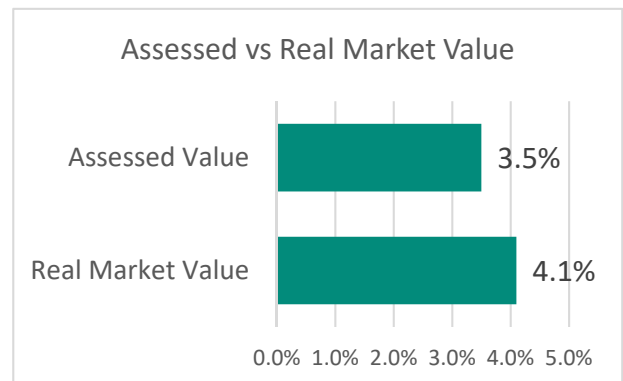
The new goals for the new two-year cohort include continuing study of Urban Growth Boundary expansion, finishing a new Transportation System Plan, finishing a five-year Strategic Plan, revising the Parks Master Plan,



finishing the Gold Star Family Memorial, creating a sidewalk gap program, reviewing options for the Willow Lake Settlement Agreement, pursuing a discount program for persons under 60 who are in need, and considering traffic congestion in all our decision making.

### Revenue Drivers

A significant hindrance to keeping up with inflation is the Oregon property tax restrictions codified by Measures 5, 50, and 47 which has hindered all local governments, including our school systems. Those measures drove apart the taxable (or assessed) value of property from the real market value. The table to the right shows the appreciation of real market value versus the increase in assessed value which is capped. The difference resulted in a loss of \$125,115 in revenue.

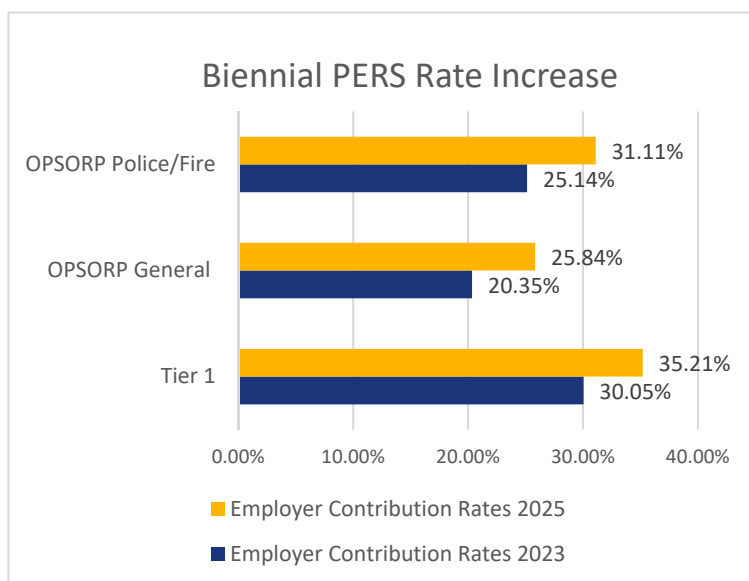


We expect property tax revenues to grow by 3% which is the lower of 3% or inflation from the Consumer Price Index. This will continue to be an issue moving forward. The lack of revenue control over the past 25 years is creating a critical mass of struggling local governments.

It is important that we continue to invest in quality of life amenities to keep Keizer desirable. An increase of \$0.50 is being requested in the park fee. This budget also requests an increase in the police fee of \$0.69 to support increasing costs of our police operations. Water rates are projected to increase by 1%, stormwater rates are expected to increase 3% and sewer rates are expected to increase by 5% to keep up with operational and capital needs.

### Expense Drivers

The Fiscal Year 2025-26 budget continues funding for 103 full-time employees. The City has historically not budgeted for all employees for the full-year because of an expected amount of turnover. We have budgeted less and looked for savings throughout the year to make up the difference. This budget funds all positions for the full year. This is a more common and conservative way of budgeting so that we are not operating in deficit from day one.

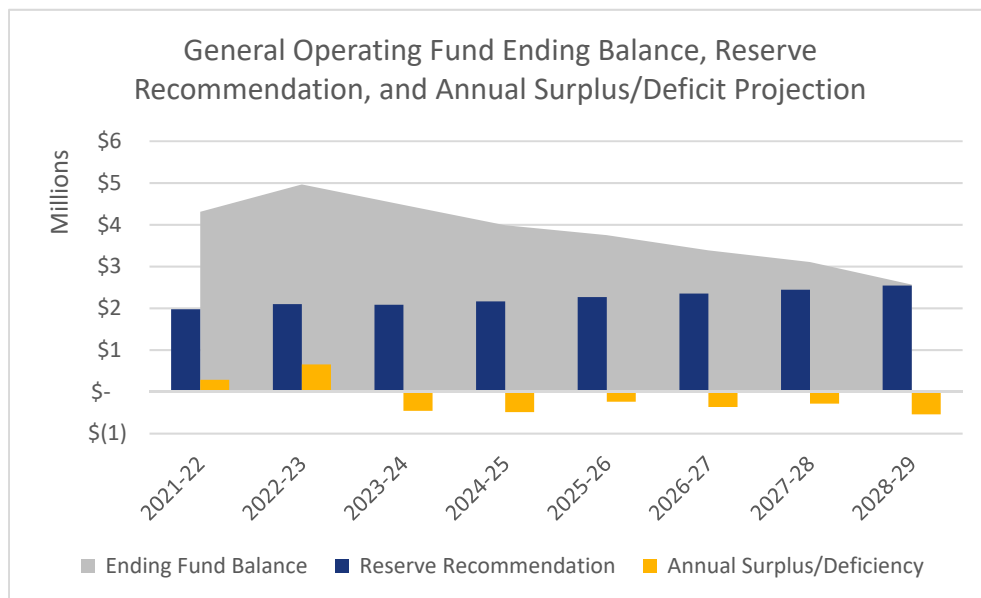


One of the largest impacts on our budget is the Public Employee Retirement System. PERS is a huge liability and driver for our budget. Since it is such a large driver it also represents the best possible opportunity for creating service capacity if reduced. Our unfunded actuarially accrued liability (UAAL) is \$24.5 million. We currently pay more than \$2.6 million per year to Oregon PERS. Only \$329 thousand is the normal cost, which is what we would pay if our UAAL was at or near \$0. If paid down, the City could have more than \$1.5 million to provide and maintain much needed services. As we predicted, the annual required contribution (ARC), which is the amount we pay annually, increased in the 2025-2027 biennium by over \$400 thousand dollars.

Staff presented a strategy at the long-range planning committee in 2024 to sell City lands and to use the proceeds to create a PERS side account. This side account will make perpetual reductions in our UAAL and annual required contribution. The City was able to get letters of intent on two properties worth almost \$6 million. City staff established a side account with PERS and if we are able to put aside \$3.5 million into the side account in the next two years, those funds will be matched by \$875,000, a 25% match. This is a wise financial investment because the assumed rate of return for PERS is 6.8%. That means every dollar paid today is worth 6.8% more each year in the PERS side account, versus in the Local Government Investment Pool (LGIP) where the rate of return this year was 4.6%.

Compensation is a challenge coming out of hyperinflation. The Keizer Police Association – Sergeants, (KPA-S) , a new union, negotiated a new contract this past year and the Laborers’ International Union of North America (LIUNA) Local 737 contract negotiation wrapped up last year. KPA-S was settled at 3%, KPA was settled at 3.5%, and LIUNA will received 2.7%, the same as un-represented employees.

Tied closely to compensation ,healthcare also represents a significant driver in the budget. This coming year’s health care cost increase is approximately 5% which is less than it has been in past years. Once again healthcare costs are exceeding general inflation and the rate of city revenue growth.



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

American Rescue Plan Act (ARPA) funds will be completely spent by the end of the 2025-2026 fiscal year end. The remaining City ARPA funds will be used to fund general government services which is allowed by the ARPA.

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

Respectfully submitted,

  
 Adam J. Brown  
 City Manager



# City Overview

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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 Lights display. In 2021 the Salem-Keizer Volcanoes created the Mavericks Independent Baseball League which began play in May 2021 and features top level non-drafted and released players who hope to someday reach the Major Leagues. The citizens of Keizer can be proud of the progress of this great community. Pride, Spirit, and Volunteerism are alive and well in the City of Keizer.

## DEMOGRAPHICS & STATISTICS

Incorporation	1982	<b>City Debt</b>	
Government	Council/Manager	Moody's Bond Rating	Aa3
Population (July 1, 2023)	39,249	General obligation debt	None
Neighborhood Associations	5	General obligation debt limit*	\$182,618,072
Area in square miles	7.36	Revenue bonds debt	\$1,063,000
Keizer School Enrollment	6,800	Full faith and credit debt	\$6,295,000
		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:

<b>Culture &amp; Recreation</b>		GRI Keizer	\$78,587,210
Heritage center	1	MWIC Keizer LLC	17,368,900
Event center	1	MWSH Keizer LLC	16,309,150
Neighborhood parks	15	CCP Keizer 1526 LLC	14,400,410
Community parks	2	Lowe's HIW Inc	14,244,170
Regional park	1	Emerald Point LLC	14,137,700
Dog park	1	CSL Keizer Ridge	14,105,160
Amphitheater	1	Per capita personal income	57,774
Splash fountain	1	Total personal income	\$2.3 billion
Public golf course	1	Average annual unemployment	4.0%
Independent league ball club	1	Real market value of property	\$6.1 billion
		Assessed value of property	\$3.3 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 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 and has the responsibility to recommend a budget that supports the City Council's priorities. 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  
Lore Christopher  
Soraida Cross  
Kyle Juran  
Dan Kohler  
Marlene Parsons

## Citizen Members

Bruce Anderson  
Jane Herb  
Susan London  
Melissa Martin  
Matthew Stalheim  
Jonathan Thompson  
Elaine Wilson

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

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

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

## BUDGETING BY FUND

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

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

# Budget Process

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

The City's funds are budgeted by either:

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

## **BASIS OF ACCOUNTING**

### **Budget Basis**

All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available. 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, <b>May 4</b> & Friday, <b>May 5</b>	Notice of Budget Committee meeting on City Budget posted to website and for publication for purpose of receiving proposed budget, and a public hearing to be held on Monday, May 13th on the proposed budget and state revenue sharing.
Friday, <b>May 2</b>	Budget documents to be distributed to Budget Committee
Monday, <b>May 12</b> 6:00 p.m.	City Budget Committee Meeting <ul style="list-style-type: none"><li>◆ Election of City of Keizer Budget Committee Chair</li><li>◆ Approval of Budget Calendar</li><li>◆ Public Testimony</li><li>◆ Presentation of City of Keizer Budget Message</li><li>◆ Staff presentations &amp; discussions</li></ul>
Tuesday, <b>May 13</b> 6:00 p.m.	City Budget Committee Meeting <ul style="list-style-type: none"><li>◆ Public Testimony</li><li>◆ Continuation of presentations and discussion</li><li>◆ Budget recommendations to City Council</li></ul>
Thursday, <b>May 15</b> 6:00	City Budget Committee Meeting (if needed) <ul style="list-style-type: none"><li>◆ Public Testimony</li><li>◆ Continuation of presentations and discussion</li><li>◆ Budget recommendations to City Council</li></ul>
Friday, <b>May 23</b>	Financial Summaries and notice of budget hearings for publication
Monday <b>June 2</b> 6:00 p.m.	Public hearing on City Budget. Council adoption of City Budget, if approved.
Monday <b>June 16</b> 6:00 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.

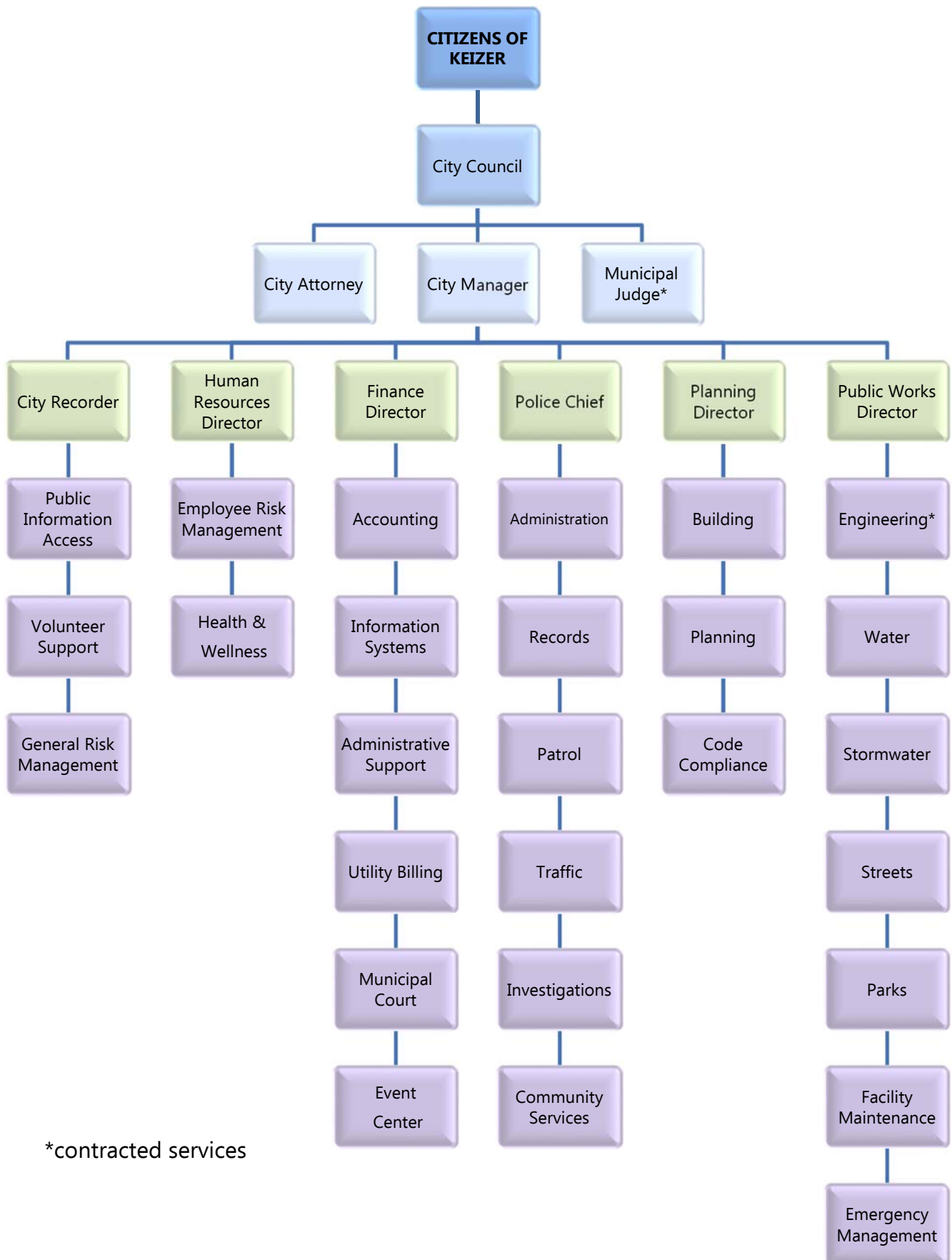
# Financial Policies

## 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 30<sup>th</sup> of each year.
5. The City shall annually prepare and publish, by December 31<sup>st</sup> 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
<b>M</b>	<b>GENERAL FUND - By Function</b>								
	Planning						X		
	General Administration			X		X			
	Municipal Court					X			
	Police								X
	Transient Occupancy Tax								X
	<b>SPECIAL REVENUE FUNDS</b>								
<b>M</b>	American Rescue Plan Act (ARPA)					X			
<b>N</b>	Energy Loan Program						X		
<b>N</b>	Housing Services						X		
<b>N</b>	Keizer Youth Peer Court					X			
<b>N</b>	Park Improvements							X	
<b>N</b>	Park Services							X	
<b>N</b>	Police Services								X
<b>N</b>	Public Education Government Access					X			
<b>N</b>	Sewer Reserve							X	
<b>M</b>	Street							X	
<b>M</b>	Transportation Improvements							X	
	<b>PROPRIETARY FUNDS</b>								
	<b>Enterprise Funds</b>								
<b>N</b>	Event Center					X			
<b>M</b>	Sewer					X		X	
<b>M</b>	Stormwater							X	
<b>N</b>	Street Lighting Districts							X	
<b>M</b>	Water							X	
<b>M</b>	Water Facility Replacement Reserve							X	
	<b>Internal Services Fund</b>								
<b>M</b>	<b>Administrative Services Fund</b>								
	City Attorney's Office		X						
	City Manager's Office	X							
	City Records			X					
	City-Wide Administration			X					
	Civic Center Facilities							X	
	Finance					X			
	Human Resources				X				
	Information Systems					X			
	Utility Billing					X			
	Public Works							X	
	<b>DEBT SERVICE FUNDS</b>								
<b>M</b>	Keizer Station Local Improvement					X			
<b>M</b>	PERS Obligation Fund					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 2025.*

## **Council Goals Established for 2025 through 2027**

### **SHORT TERM GOALS**

- Urban Growth Boundary Expansion (or not) and Next Steps
- Transportation System Plan
- Emergency Operations Plan Revision
- Five Year Strategic Plan
- Parks Master Plan Revision
- Gold Star Memorial
- Discount Program for Under 60 and in Need
- Sidewalk Gap Program
- Willow Lake Settlement Agreement Options Review
- Traffic Congestion

### **LONG TERM GOALS**

- Traffic Congestion
- Sidewalk Gap Program
- Housing Capacity Analysis
- Economic Opportunities Analysis
- Urban Growth Boundary Options



# Financial Trends

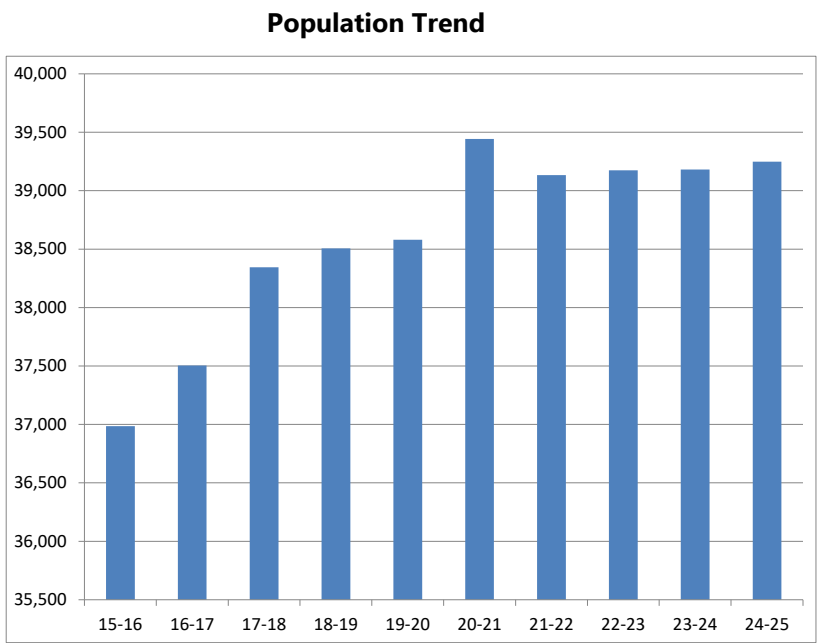
General & Economic Information.....	
Revenue Trends & Assumptions.....	
Resources & Requirements .....	
Budgets.....	
Debt.....	

# General & Economic Information

Keizer is located in northwestern Oregon in Marion County, along the 45th parallel. As of July 1, 2024, its population was 39,249. It lies inside of the Willamette Valley and is part of the Metropolitan Statistical Area. Keizer shares its southern border with Salem, the state capitol. Keizer is primarily a residential community having a low level of commercial activity. Most new commercial development is at Keizer Station, near Interstate 5.

## POPULATION TRENDS

The City’s population increased marginally yet steadily over the past 10 years at an average 0.65% growth rate per year. Keizer anticipates an increase in growth over the next several years at between 0.5% and 1.0% annually compared with the State of Oregon, which is increasing in population at 0.75% annually.



## AVERAGE ANNUAL CPI-U

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

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

Year	CPI-U Increase
2015	100.1%
2016	100.9%
2017	102.4%
2018	103.0%
2019	102.4%
2020	101.7%
2021	105.5%
2022	108.7%
2023	104.3%
2024	102.7%



## General & Economic Information

Population Staffing Per Capita	City Population vs. Number of City Employees by Fiscal Year									
	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25
	36,985	37,505	38,345	38,505	38,580	39,442	39,133	39,174	39,180	39,249
	95	94	100.5	100.5	101.5	103	102	102	103	103
	2.6	2.5	2.6	2.6	2.6	2.7	2.6	2.6	2.6	2.6

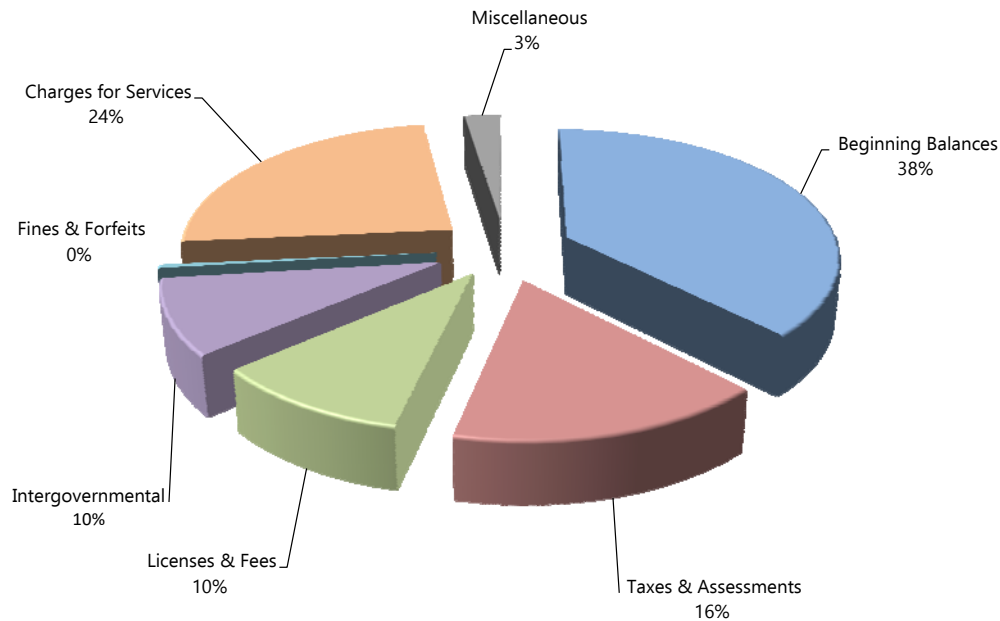
This chart compares the City of Keizer's population to the City's number of budgeted full-time employees over the past ten years. For the 2024-25 fiscal year, the City budgeted 103.0 full-time equivalents (FTE). Expressed in per capita terms, the FTE count is 2.6 employees per thousand of population.

## Revenue Trends & Assumptions

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

The City is expecting overall operating revenues to increase slightly as compared with the prior year budget. The primary revenue increase is for property taxes and charges for services.

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



The revenue sources and assumptions used in the fiscal year 2025-26 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 \$3.4 billion for fiscal year 2025-26 compared to real market value which is approximately \$6.3 billion; over 85% above assessed value.

At \$6.7 million, property tax revenues continue to be a major source of revenue for the City, comprising 19% of total revenues. Despite the economic downturn and slow recovery during the past ten-year period,

# Revenue Trends & Assumptions

property taxes increased 38% or \$1.8 million.

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 2025-26 anticipating to be increasing to 85%. The higher the percentage the more likely the City will receive the full 3% growth in future years.

For fiscal year 2025-26, Marion County projects approximately 3.0% increase in current property tax revenues. The increase is primarily attributable to the 3% increase in taxable assessed value. There may be a slight impact from new construction which could favorably impact future property tax collections.

## Assessments

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

The Keizer Station Local Improvement Fund has been established to account for the improvements to the Keizer Station Development Project. Money expended in this fund was financed with a line-of-credit and an interfund loan during the construction phase of the project. Now that the project is complete, the City has arranged for long-term financing to pay off the line-of-credit and interfund loan. The cost of the improvements has been assessed to the property owners who directly benefit from the project. The assessments received will be used to pay off the long-term debt scheduled for maturity on June 1, 2031. These assessments make up 4% of the City's total revenues. Revenue projections are based on contractual agreements with property owners totaling \$1.6 million annually.

## LICENSES AND FEES

For 2025-26, revenue from licenses and fees is projected to be 16% of the City's total revenues.

### Franchise Fees

Franchise fees are received from several franchises currently operating within the City of Keizer. These fees are collected based upon rates applied to the gross operating revenues generated within the City. Franchise fee rates have been set at 5% for natural gas, electricity, garbage, cable and broadband, water, sewer and stormwater and at 7% for telephone. Franchise Fees are an important revenue source for the City. Revenue is estimated at \$3.5 million for fiscal year 2025-26 and represents 10% of total revenues. Revenue estimates are based on a five-year trend analysis and adjusted for known changes in utility rates. Over the past five years, franchise fees have increased 18% primarily due to rate increases for water, sewer, stormwater and sanitation services. Electricity fee revenues make up over 44% of total franchise fees and have increased 32% during this time.

Assumptions for fiscal year 2025-26 include:

- Electricity franchise fees are expected to be 4% higher as the result of the annualized impact of an increase in rates that took effect in Fiscal Year 2024-25.
- Gas franchise revenues are expected to be consistent with the projected Fiscal Year 2024-25 revenues.
- Telephone franchise revenues continue to decline as more users switch from landlines to cellular phones which are not subject to franchise tax. Fiscal year 2025-26 revenue projections are based on a 5% reduction over fiscal year 2024-25 projected revenues, consistent with the current downward trend.

## Revenue Trends & Assumptions

- The area's cable television provider has consistently declined over the last several years as users are turning to alternative streaming services. Revenues for Fiscal Year 2025-26 are expected to return to continue the downward trend.
- City Utility assessments and fees are expected to increase 1% for water and 5% for sewer services. The increases are a combination of rate increases and additional usage.

### **Park Fees**

In November 2017 the City started collecting Park Fees to provide resources to increase the level of repairs and maintenance in the City's park system. The fee covers additional employee's costs such as wages, health insurance, retirement and taxes for two additional park's employees in addition to costs associated with maintaining and repairing existing park amenities. The fee is anticipated to increase 12.5% January 1, 2026 and provide \$728,000 per year in revenue as compared to \$686,000 in the prior year.

### **Police Fee**

In November 2017 the City started collecting Police Fees to support the Keizer Police Department. The fee covers employee costs such as wages, health insurance, retirement and taxes in addition to uniforms, service equipment and vehicles. The Police Fee is anticipated to increase 10% January 1, 2026 and provide \$1,250,800 in revenue during Fiscal year 2025-26 as compared to \$1,175,600 in the prior year.

### **System Development Charges**

System Development Charges (SDCs) are one-time fees based on the proposed new use or increase in use of a property. These fees apply to both new construction and residential projects which increase impact to city infrastructure. The City has four SDC fees including water, sanitary sewer, transportation, and park improvements. These fees make up 1% of the City's total revenues. Revenue estimates are based on expected growth of 1% in fiscal year 2025-26 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 2025-26 using assumptions from Marion County and the City's Planning Department. These fees make up less than 1% of the City's total revenues.

## **INTERGOVERNMENTAL REVENUES**

Intergovernmental revenues include federal, state, and local grant revenues and state-shared revenues received from the State of Oregon. All the grant revenues directly support specific programs that are reviewed annually and adjusted to incorporate any changes in funding levels. The State of Oregon collects gas, cigarette, liquor and marijuana taxes and shares these taxes with its political subdivision based upon a per capita distribution. The City's share is budgeted at \$5.5 million or 15% of the City's total revenue. State shared revenue estimates are based on five-year trend analysis and adjusted using information provided by the State of Oregon through the League of Oregon Cities (League).

## **FINES AND FORFEITS**

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

# Revenue Trends & Assumptions

any changed in the traffic control efforts as planned by the Keizer Chief of Police.

## CHARGES FOR SERVICES

### Utility Revenues

The City operates a water and stormwater utility and does the billing for the sewer utility (which is operated by the City of Salem). Water utility rates are expected to increase 1% while stormwater rates are expected to increase 3%. Sewer rates are expected to increase approximately 5.0%. These revenues make up 38% of the City's operating revenues. Revenue estimates are based on approved rate structures for each utility and adjusted for changes in consumption in consultation with the Public Works Director.

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

Sewer charges are set using average water consumption per customer account. Revenue trends are similar to water sales given annual modest sewer rate increases are similar to water rates. Sewer revenues are expected to increase 5.0% in fiscal year 2025-26 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 expects a 3% rate increase to provide resources for a multi-year storm drain repair project.

### 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 10% over projected fiscal year 2024-25 amounts.

## MISCELLANEOUS

For fiscal year 2025-26, miscellaneous revenue is projected to be 4% 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 4.6% on its investments. For this coming fiscal year, the rate of return on the City's investments is projected to remain consistent with the previous year. Investment income is budgeted in each fund based upon its estimated share of pooled cash at the projected interest rate for the upcoming year.

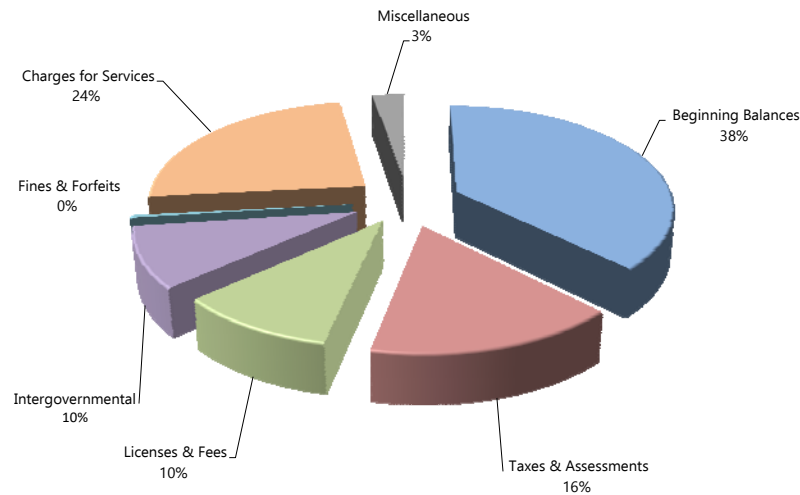
## Revenue Trends & Assumptions

### 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.

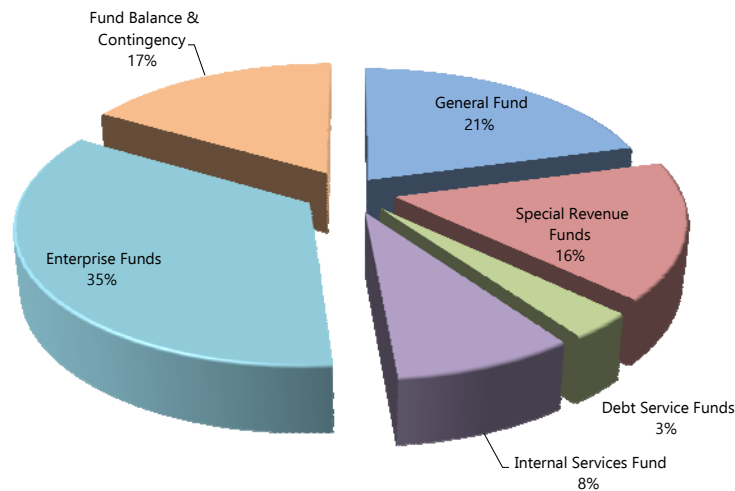
## Financial Trends – Resources & Requirements

### RESOURCES BY SOURCE – FY 2025-26



For fiscal year 2025-26, total resources come to \$69 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.

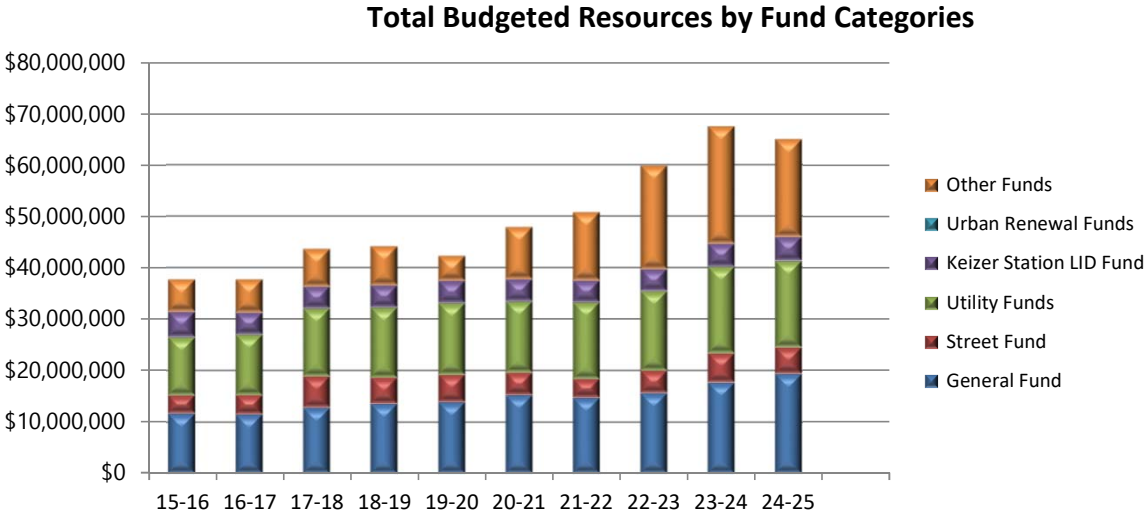
### REQUIREMENTS BY USE – FY 2025-26



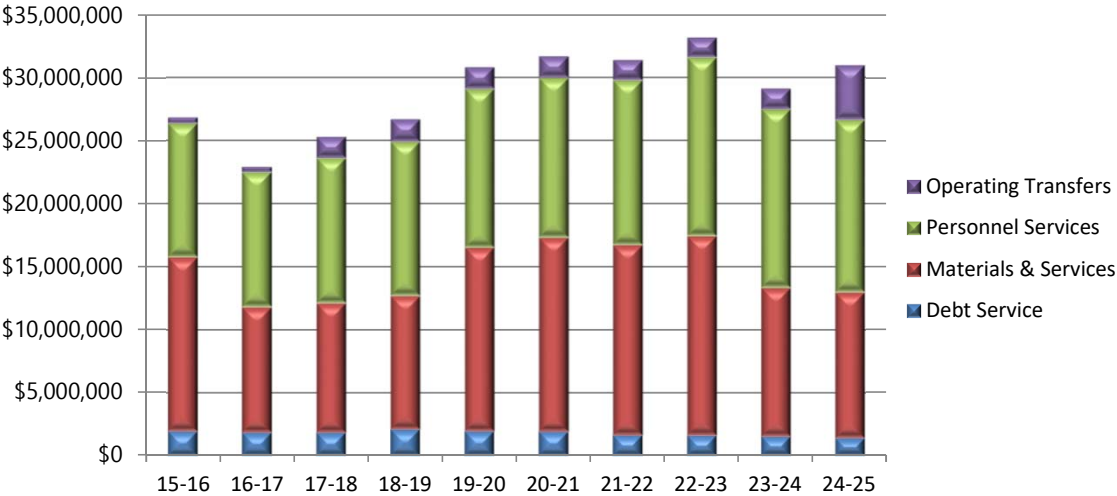
Requirements are balanced to fiscal year 2025-26 resources at \$69 million. As the pie chart above shows, 17% of this fiscal year's requirements are budgeted as contingency and ending fund balances. The remaining budgeted requirements are allocated between the General Fund, Special Revenue Funds, Capital Projects, Debt Service and Utility Funds.



# Financial Trends - Budgets

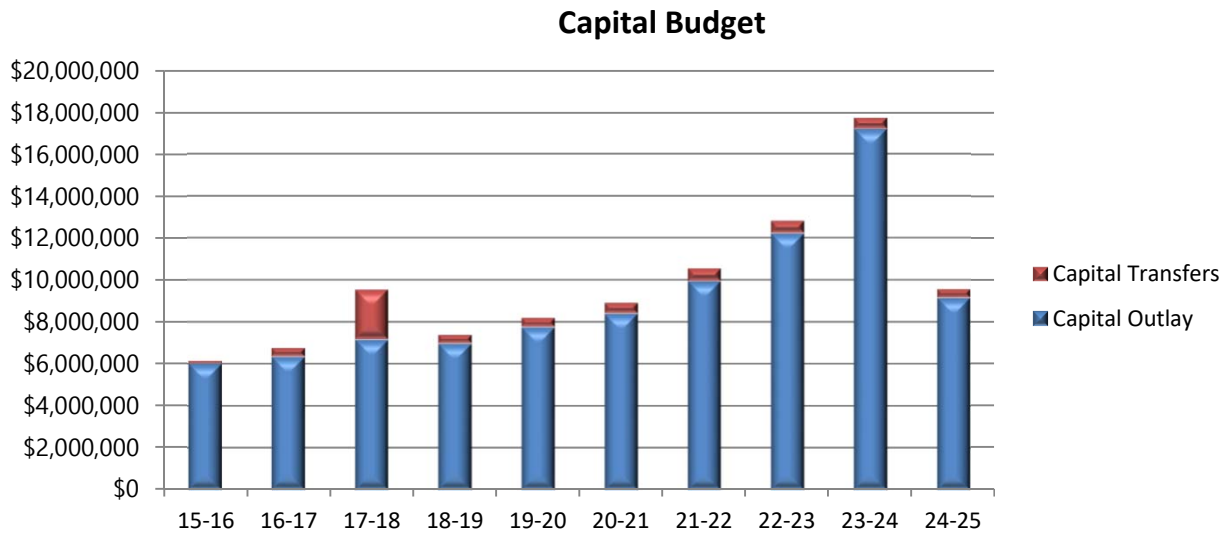


This graph depicts the total resources budgeted in each fund category for the past ten fiscal years. The graph indicates the combined General Fund, which includes General Services, Planning, Municipal Court and Police Services. The Utility funds include Water, Sewer and Stormwater both Operations and Capital Improvements.

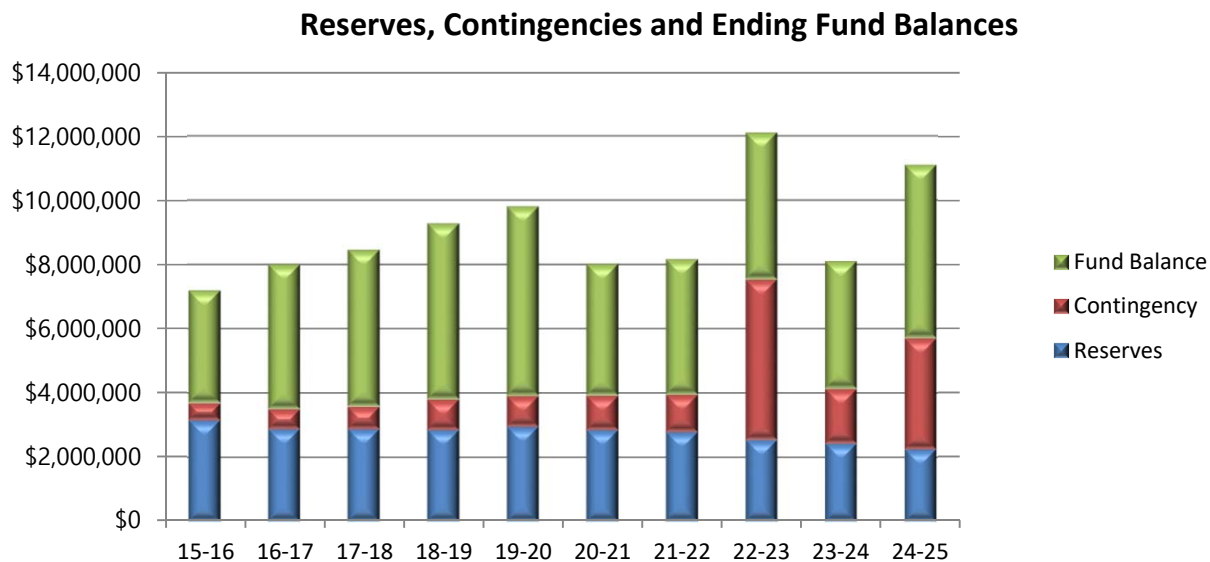


The above graph depicts the total operating expenditures by category for the past ten fiscal years, adjusted for inflation. Operating costs, other than debt service have increased gradually over the ten year period.

# Financial Trends - Budgets



The above graph depicts the total capital expenditures by category for the past ten fiscal years, adjusted for inflation. Capital construction in FY15-16 through FY24-25 is for road, water, stormwater and park improvements. FY17-18 includes a capital transfer that was used as short term working capital for the construction of the bridge over Claggett Creek on Dearborn Ave NE.



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

# Financial Trends - Debt Service

## FULL FAITH AND CREDIT BONDS

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

### Keizer Station Local Improvement District Debt Service Schedule

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

Payment Date	Principal Balance	Principal Payment	Interest Payment	Total Payment
12/1/2025	6,295,000	-	163,670	163,670
6/1/2026	6,295,000	-	163,670	163,670
12/1/2026	6,295,000	-	163,670	163,670
6/1/2027	6,295,000	-	163,670	163,670
12/1/2027	6,295,000	-	163,670	163,670
6/1/2028	6,295,000	-	163,670	163,670
12/1/2028	6,295,000	-	163,670	163,670
6/1/2029	6,295,000	-	163,670	163,670
12/1/2029	6,295,000	-	163,670	163,670
6/1/2030	6,295,000	-	163,670	163,670
12/1/2030	6,295,000	-	163,670	163,670
6/1/2031	6,295,000	6,295,000	163,670	6,458,670
	\$	6,295,000	\$ 1,964,040	\$ 8,259,040

### 2018 Gas Tax Revenue Loan Debt Service Schedule

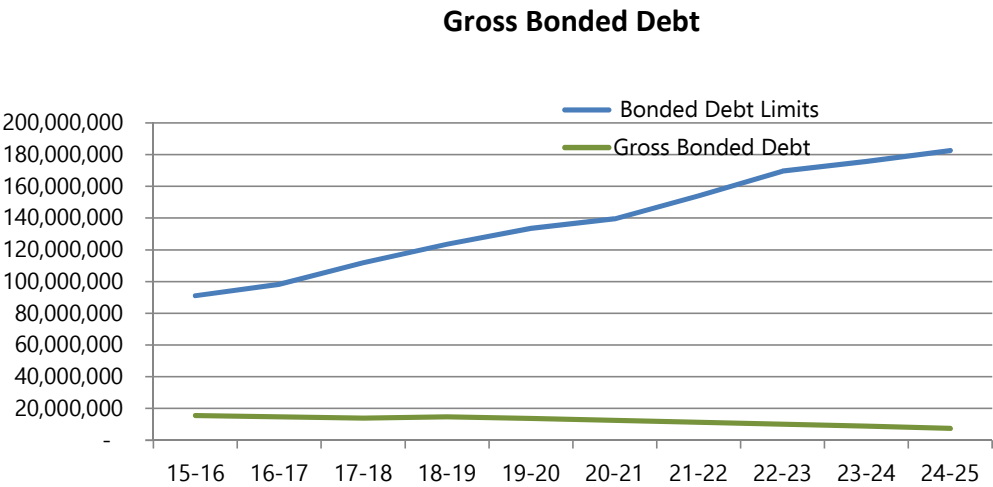
Interest Rate	Original Date	Maturity Date	Original Principal	Principal Outstanding	Annual Debt Service
3.05%	4/26/2018	6/1/2033	\$ 1,800,000	\$ 1,179,000	\$ 152,000

Payment Date	Principal Balance	Principal Payment	Interest Payment	Total Payment
12/1/2025	\$ 1,063,000	\$ -	\$ 16,211	\$ 16,211
6/1/2026	1,063,000	119,000	16,211	135,211
12/1/2026	944,000	-	14,396	14,396
6/1/2027	944,000	123,000	14,396	137,396
12/1/2027	821,000	-	12,520	12,520
6/1/2028	821,000	127,000	12,520	139,520
12/1/2028	694,000	-	10,584	10,584
6/1/2029	694,000	131,000	10,584	141,584
12/1/2029	563,000	-	8,586	8,586
6/1/2030	563,000	134,000	8,586	142,586
12/1/2030 - 12/1/2032	429,000	282,000	24,171	306,171
6/1/2033	147,000	147,000	2,242	149,242
	\$	1,063,000	\$ 151,007	\$ 1,214,007

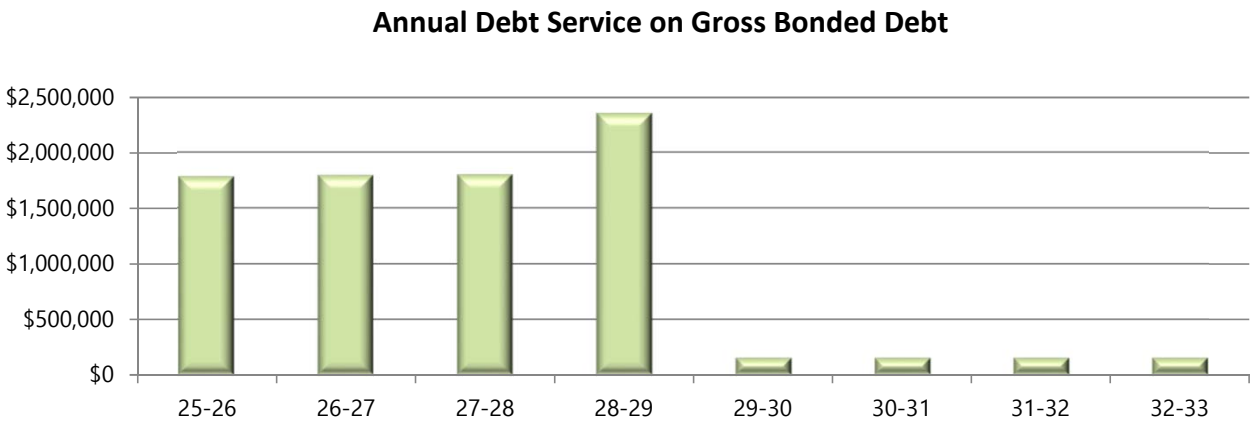
## FUTURE DEBT ISSUANCE

The City anticipates issuing up to \$5.5 million in full faith and credit debt during Fiscal Year 2025-26. With the proceeds used to settle prior year retirement contributions to the Oregon Public Employee Retirement System (PERS).

# 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 \$6,087,269,074 giving a debt limit of \$182,618,072 compared to \$7,358,000 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.



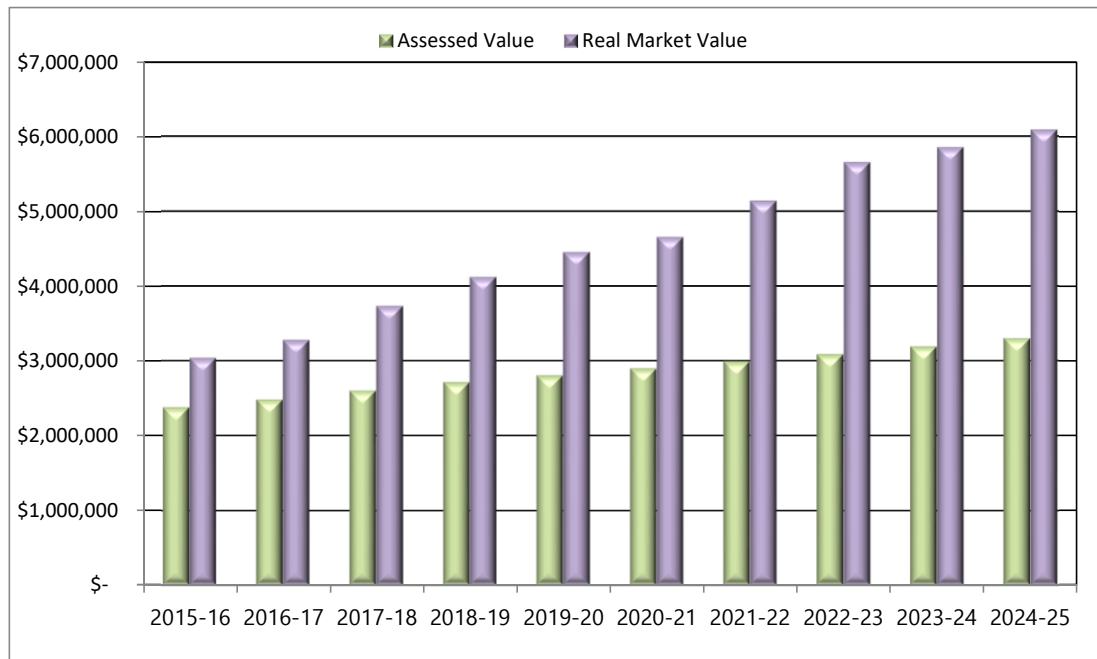
The above graph depicts the City's debt service (principal and interest payments) on its bonded indebtedness. Since the 2018 Gas Tax Revenue Loans is for 15-years, the graph is extended out to fiscal year 2032-33. Fiscal years 2025-26 through 2028-29 assume all assessment payments associated with the Keizer Station Local Improvement District will be made on time and the final debt service payment will include use of the debt reserve. Principal payment on this debt is not due until maturity on June 1, 2031, however, the City plans on making annual debt service payments equal to the amount of assessment payments received from property owners. This strategy will allow the City to pay off the debt in Fiscal Year 2028-29.

# Financial Trends - Property Taxes

<b>City Property Tax Revenues</b>		<b>2024-25 Actual Tax Revenue</b>	<b>2025-26 Estimated Tax Revenues</b>
1	District Assessed Value	\$3,295,445,802	\$3,394,309,176
2	Permanent Tax Rate per \$1,000	\$2.0838	\$2.0838
3	Gross Property Tax Revenues	\$6,867,050	\$7,073,061
4	Penalties/Compression/Adjustments	-	-
5	Property Tax Revenues	\$6,867,050	\$7,073,061
6	Uncollectables and Discounts	(343,352)	(353,653)
7	Net Anticipated Tax Collected	\$ 6,523,697	\$ 6,719,408

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 85% of the real market value compared to fiscal year 2014-15 which was the high at 79%. This is a positive trend and shows that real market value is increasing faster than assessed value which has a legal cap as previously noted.



# Budget Summary

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## Budget Overview

The following provides an overview of the fiscal year 2025-26 Budget as a supplement to the Citywide Budget summaries by fund found in this section.

The total budget for fiscal year 2025-26 is \$69,204,800 a 1.0% increase from the current year budget. Taxes and assessments are expected to increase 2.7% primarily as the result of the 3% increases in assessed property value. License and fees are expected to increase 5.7% as the result of an increase electric utility rates, police service fees and park service fees. Intergovernmental revenues are expected to decrease by 6.5% as the result of a slowdown in liquor related revenues. Charges for services are expected to increase 3.7% as the result of water, sewer and stormwater rate increases. Interest income is expected to remain consistent with the prior year as the result of continued high interest rates on City cash deposits. The City's total operating budget, excluding transfers and debt proceeds, is \$36,028,400.

### 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 2025-26 total \$36,028,400 (excluding transfers and debt proceeds). Revenue trends are described in detail starting on page 31.

### EXPENDITURES

Expenditures for fiscal year 2025-26 total \$50,567,100 (excluding transfers and contingency).

#### **Personnel Services**

City services are labor intensive operations including public safety, parks water, sewer and stormwater utilities. Consequently, personnel services make up the largest operating expense and include salaries and benefits. Personnel services reflect an overall increase of 6.3% primarily

## Budget Overview

due to increases in wages, insurance and retirement costs. The budget provides for salary and wage increases of 2.7% for non-represented employees and employees represented by the Local 737, 3.5% for employees represented by the Keizer Police Association and 3.0% for employees represented by the Keizer Police Association Sergeant Association. In addition, the budget includes a 5% increase in medical insurance premiums. Employees from the City's three labor groups, Keizer Police Association, Keizer Police Sergeant 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 \$3.1 million. Retirement costs are expected to increase 19% 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 decrease approximately 18% as the result of spending associated with the ARPA grant that occurred during the prior year that is not anticipated to recur.

### **Capital Outlay**

The City's total capital outlay budget for fiscal year 2025-26 is \$15,082,500 of which \$5,894,300 is for routine expenditures and \$9,188,200 is for non-routine expenditures. A summary of total capital expenditures is on page 60.

### **Debt Service**

Citywide debt service is budgeted at \$2,527,500 and includes the following payments:

- Keizer Station Local Improvement District - \$2,026,000,
- Street Fund - \$151,500, and
- PERS Obligation Fund - \$350,000

### **Transfers**

The fiscal year 2025-26 Budget includes the following transfers:



## Budget Overview

- From the Police Services Fund to the General Fund to provide for the costs associated with public safety - \$1,245,100
- From the ARPA Fund to the General Fund to support governmental services \$561,200
- 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 PERS Obligation Fund to the Transportation Improvement Fund to repay an interfund operating loan - \$3,500,000
- From the Street Fund to the Stormwater Fund to cover the cost of maintaining public street impervious surfaces - \$536,600
- From the Transportation Improvement Fund to the Street Fund to provide resources for the Verda Lane urban improvement project - \$400,000
- From the Transportation Improvement Fund to the Stormwater Fund to provide resources for the capital improvements
- From the Water Fund to the Water Facility Fund for capital improvements - \$500,000

### FUND BALANCES

The City's reserves and fund balances consist of restricted funds for specific purposes and planned future expenditures, set aside for emergencies and unforeseen circumstances and for operating capital. The City's total projected Ending Fund Balance is \$8,166,400. Projections by fund are on pages 61-63.

# Budget Highlights

The fiscal year 2025-26 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 \$69,204,800 and includes \$15,082,500 in capital spending and \$2,527,500 in debt service payments.

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

The predominant short-term factors that influence the decisions made in the development of the fiscal year 2025-26 budget include:

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

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

The following is a summary of the financial highlights of the 2025-26 fiscal year budget.

## FINANCIAL AND BUDGET TRENDS

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

As shown on page 29, the City averages 0.65% growth in its population rate per year. The City expects an increase in growth over the next several years at 0.5-1.0% annually. The Consumer Price Index in Oregon for 2024 was 2.7. These economic increases were factored into the City's budget projections.

## REVENUES

The City is expecting overall operating revenues to increase approximately 2.4% as compared to the prior year. The primary revenue decrease is for intergovernmental revenues as the result of a drop-in liquor related revenues. 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 2025-26 as compared to increasing 3.3% during fiscal year 2024-25. The increase is primarily attributed to a 3% increase in assessed value.

# Budget Highlights

## Assessments

Assessments are expected to remain consistent at approximately \$1.6 million in fiscal year 2025-26 as compared to fiscal year 2024-25. 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 5.7% in fiscal year 2025-26 as compared to fiscal year 2024-25. The primary reason for the increase is due to an increase in electric rates, water rates, stormwater rates and sewer rates.

## Intergovernmental Revenues

Intergovernmental Revenues are expected to decrease by 6.5% in fiscal year 2025-26 as compared to fiscal year 2024-25. The decrease is attributed to declining liquor related revenues.

## Charges for Services

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

- An expected 1% water rate increase that will take effect January 1, 2025,
- An expected 3% stormwater rate increase that will take effect January 1, 2026, and
- An expected 5% sewer rate increase effective January 1, 2026. 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 decrease 6.4% as compared to 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 \$1.1 million increase in personnel services expense in fiscal year 2025-26 as compared to fiscal year 2024-25. 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 \$0.3 million in fiscal year 2025-26 as compared to fiscal year 2024-25 budget.

For employees not subject to the provisions of a collective bargaining agreement salaries and wages are projected to increase 2.7%. Employees subject to the Keizer Police Association collective bargaining agreement are projected to increase 3.5%. Employees subject to the Keizer Police Association Sergeants collective bargaining agreement are projected to increase 3.0%. Employees subject to the Local 737 collective bargaining agreement are projected to increase 2.7%. 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 2025-26 will be 103 employees as compared to 103 in fiscal year 2024-25.

# Budget Highlights

## Retirement Benefits

Retirement benefits provided to City employees are remaining the same but the cost of those benefits will increase approximately \$0.7 million in fiscal year 2025-26 as compared to fiscal year 2024-25. 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 2025-26 as compared to fiscal year 2024-25. Health and dental insurance premiums will increase no more than 5%. Consistent with fiscal year 2024-25 represented and non-represented employees will be required to pay 5% and 10%, respectively, of the cost of the medical and dental insurance premiums.

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

## Materials and Services

Materials and services are expected to decrease to \$14.6 million in fiscal year 2025-26 as compared to \$17.9 million in fiscal year 2024-25. The decrease is attributed to spending ARPA related resources in the prior year that is not expected to continue.

## NON-OPERATING EXPENDITURES

Non-operating expenditures which include capital outlay and debt service are expected to increase \$4.3 million in fiscal year 2025-26 as compared to fiscal year 2024-25.

## Capital Outlay

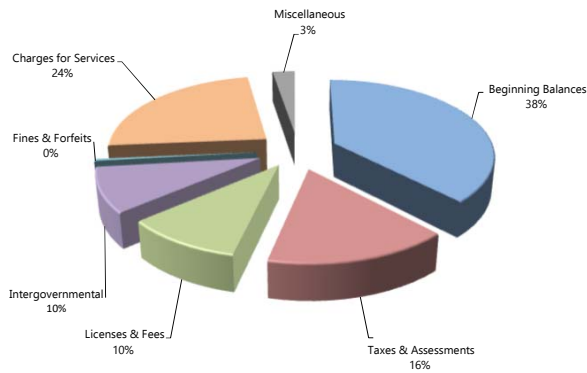
Capital outlay costs are expected to increase \$3.6 million from \$17.9 million in fiscal year 2024-25 to 14.6 million in fiscal year 2025-26. The City has appropriated over \$4.3 million for development of the I-5 Chemawa southbound on-ramp should the Oregon Department of Transportation proceed with this project should construction begin during the current year. In addition, the City has allocated \$1.4 million in ARPA grant funds for capital outlay projects including building phase two of the turf field project at Keizer Rapids Park.

## Debt Service

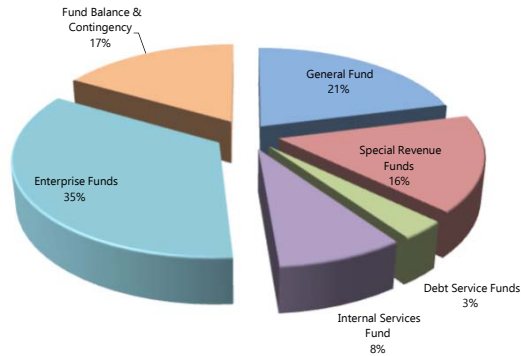
Payments of principal and interest on the City's debt obligations is expected to increase as compared to prior year as it is anticipated that the City will issue approximately \$3.5 million in debt. The City continues to pay down the debt associated with the Keizer Station Local Improvement District bonds and Gas Tax loan.

# All Funds Combined

Revenues (net eliminations)\*



Expenditures (net eliminations)\*



	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>RESOURCES:</b>								
Beginning Balance:	\$ 24,934,305	\$ 29,318,060	\$ 25,823,500	\$ 27,380,500	\$ 21,912,500	\$ 21,912,500	\$ 21,912,500	-15.1%
<b>Revenues:</b>								
Taxes & Assessments	8,330,190	8,575,831	8,900,400	8,835,200	9,136,500	9,136,500	9,136,500	2.7%
Licenses & Fees	5,875,163	5,980,302	5,598,100	5,928,200	5,974,400	5,916,200	5,916,200	5.7%
Intergovernmental	4,950,797	5,085,847	5,829,200	5,618,800	5,452,400	5,452,400	5,452,400	-6.5%
Fines & Forfeits	317,582	445,387	278,000	247,500	248,000	248,000	248,000	-10.8%
Charges for Services	12,200,176	12,885,105	13,259,300	13,236,000	13,905,100	13,751,000	13,751,000	3.7%
Miscellaneous	6,143,575	3,273,168	1,586,600	1,555,600	1,524,300	1,524,300	1,524,300	-3.9%
<b>Total Revenues:</b>	<b>37,817,483</b>	<b>36,245,640</b>	<b>35,451,600</b>	<b>35,421,300</b>	<b>36,240,700</b>	<b>36,028,400</b>	<b>36,028,400</b>	<b>1.6%</b>
<b>Other Resources:</b>								
Debt Proceeds	-	-	-	-	3,500,000	3,500,000	3,500,000	
Transfers In	2,201,800	2,519,800	7,240,600	7,240,600	7,613,500	7,613,500	7,763,900	7.2%
<b>Total Other Resources</b>	<b>2,201,800</b>	<b>2,519,800</b>	<b>7,240,600</b>	<b>7,240,600</b>	<b>11,113,500</b>	<b>11,113,500</b>	<b>11,263,900</b>	<b>55.6%</b>
<b>TOTAL RESOURCES</b>	<b>64,953,588</b>	<b>68,083,500</b>	<b>68,515,700</b>	<b>70,042,400</b>	<b>69,266,700</b>	<b>69,054,400</b>	<b>69,204,800</b>	<b>1.0%</b>
<b>REQUIREMENTS:</b>								
<b>Expenditures:</b>								
Personnel Services	14,368,232	15,622,016	17,255,100	15,860,400	18,314,500	18,314,500	18,314,500	6.1%
Materials & Services	11,985,679	12,876,913	17,939,500	16,591,800	14,612,700	14,642,600	14,642,600	-18.4%
Capital Outlay	5,312,306	7,916,893	11,521,100	6,690,400	15,360,800	15,132,100	15,082,500	30.9%
Debt Service	1,767,520	1,767,396	1,748,200	1,746,700	2,527,500	2,527,500	2,527,500	44.6%
<b>Total Expenditures:</b>	<b>33,433,737</b>	<b>38,183,218</b>	<b>48,463,900</b>	<b>40,889,300</b>	<b>50,815,500</b>	<b>50,616,700</b>	<b>50,567,100</b>	<b>4.3%</b>
<b>Other Requirements:</b>								
Transfers Out	2,201,800	2,519,800	7,240,600	7,240,600	7,613,500	7,613,500	7,763,900	7.2%
Contingency	-	-	3,057,200	-	2,674,000	2,657,800	2,707,400	-11.4%
<b>Total Other Requirements</b>	<b>2,201,800</b>	<b>2,519,800</b>	<b>10,297,800</b>	<b>7,240,600</b>	<b>10,287,500</b>	<b>10,271,300</b>	<b>10,471,300</b>	<b>1.7%</b>
<b>Fund Balance:</b>								
Restricted	21,753,772	19,763,558	5,510,600	13,174,900	4,108,100	4,113,000	4,113,000	-25.4%
Committed	1,186,471	1,285,297	534,000	1,284,500	638,600	638,600	638,600	19.6%
Assigned	2,255,558	2,105,994	629,300	2,012,400	59,400	59,400	59,400	-90.6%
Unassigned	4,122,251	4,225,633	3,080,100	5,440,700	3,357,600	3,355,400	3,355,400	8.9%
<b>Total Fund Balance</b>	<b>29,318,052</b>	<b>27,380,482</b>	<b>9,754,000</b>	<b>21,912,500</b>	<b>8,163,700</b>	<b>8,166,400</b>	<b>8,166,400</b>	<b>-16.3%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 64,953,589</b>	<b>\$ 68,083,500</b>	<b>\$ 68,515,700</b>	<b>\$ 70,042,400</b>	<b>\$ 69,266,700</b>	<b>\$ 69,054,400</b>	<b>\$ 69,204,800</b>	<b>1.0%</b>

Notes:

\*

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

# Resource & Requirement Summary by Fund Type

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

	General	Special Revenue	Nonmajor Governmental	Major Enterprise	Nonmajor Enterprise	Internal Service	Debt Service	Eliminations	Total
1 <b>RESOURCES:</b>									
2 <b>Beginning Balance:</b>	\$ 5,440,700	\$ 1,963,600	\$ 5,553,900	\$ 3,536,500	\$ 1,332,200	\$ 862,300	\$ 3,223,300	\$ -	\$ 21,912,500
3 <b>Revenues:</b>									
4 Taxes & Assessments	7,373,000	1,000	-	-	469,400	-	1,293,100	-	9,136,500
5 Licenses & Fees	3,608,400	15,000	2,154,900	85,000	-	-	-	-	5,863,300
6 Intergovernmental	1,564,000	3,110,000	743,400	-	-	35,000	-	-	5,452,400
7 Fines & Forfeits	248,000	-	-	-	-	-	-	-	248,000
8 Charges for Services	2,000	-	-	13,561,900	240,000	5,830,000	-	(5,830,000)	13,803,900
9 Miscellaneous	315,000	72,500	509,400	141,000	55,500	24,000	406,900	-	1,524,300
10 <b>Total Revenues:</b>	<b>13,110,400</b>	<b>3,198,500</b>	<b>3,407,700</b>	<b>13,787,900</b>	<b>764,900</b>	<b>5,889,000</b>	<b>1,700,000</b>	<b>(5,830,000)</b>	<b>36,028,400</b>
11 <b>Other Resources:</b>									
12 Debt Proceeds	-	-	-	-	-	-	3,500,000	-	3,500,000
13 Transfers In	1,806,300	400,000	3,898,000	1,086,200	73,000	-	350,000	-	7,613,500
14 <b>Total Other Resources</b>	<b>1,806,300</b>	<b>400,000</b>	<b>3,898,000</b>	<b>1,086,200</b>	<b>73,000</b>	<b>-</b>	<b>3,850,000</b>	<b>-</b>	<b>11,113,500</b>
15 <b>TOTAL RESOURCES</b>	<b>20,357,400</b>	<b>5,562,100</b>	<b>12,859,600</b>	<b>18,410,600</b>	<b>2,170,100</b>	<b>6,751,300</b>	<b>8,773,300</b>	<b>(5,830,000)</b>	<b>69,054,400</b>
16 <b>REQUIREMENTS:</b>									
17 <b>Expenditures:</b>									
18 Personnel Services	10,665,200	179,700	613,700	2,812,900	282,500	3,760,500	-	-	18,314,500
19 Materials & Services	4,889,500	992,500	727,900	11,489,900	756,700	1,616,100	-	(5,830,000)	14,642,600
20 Capital Outlay	426,300	3,374,800	8,088,300	2,569,100	460,000	164,000	-	-	15,082,500
21 Debt Service	-	151,500	-	-	-	-	2,376,000	-	2,527,500
22 <b>Total Expenditures:</b>	<b>15,981,000</b>	<b>4,698,500</b>	<b>9,429,900</b>	<b>16,871,900</b>	<b>1,499,200</b>	<b>5,540,600</b>	<b>2,376,000</b>	<b>(5,830,000)</b>	<b>50,567,100</b>
23 <b>Other Requirements:</b>									
24 Transfers Out	821,000	536,600	2,406,300	500,000	-	-	3,500,000	-	7,763,900
25 Contingency	200,000	104,600	829,900	436,500	280,000	856,400	-	-	2,707,400
26 <b>Total Other Requirements</b>	<b>1,021,000</b>	<b>641,200</b>	<b>3,236,200</b>	<b>936,500</b>	<b>280,000</b>	<b>856,400</b>	<b>3,500,000</b>	<b>-</b>	<b>10,471,300</b>
27 <b>Fund Balance:</b>									
28 Restricted	-	222,400	193,500	448,600	351,200	-	2,897,300	-	4,113,000
29 Committed	-	-	-	284,300	-	354,300	-	-	638,600
30 Assigned	-	-	-	19,700	39,700	-	-	-	59,400
31 Unassigned	3,355,400	-	-	-	-	-	-	-	3,355,400
32 <b>Total Fund Balance</b>	<b>3,355,400</b>	<b>222,400</b>	<b>193,500</b>	<b>752,600</b>	<b>390,900</b>	<b>354,300</b>	<b>2,897,300</b>	<b>-</b>	<b>8,166,400</b>
33 <b>TOTAL REQUIREMENTS</b>	<b>\$ 20,357,400</b>	<b>\$ 5,562,100</b>	<b>\$ 12,859,600</b>	<b>\$ 18,561,000</b>	<b>\$ 2,170,100</b>	<b>\$ 6,751,300</b>	<b>\$ 8,773,300</b>	<b>\$ (5,830,000)</b>	<b>\$ 69,204,800</b>

## 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  
   PERS Obligation Fund

# Fund Descriptions

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

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

## GOVERNMENTAL FUNDS

### General Fund

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

### Special Revenue Funds

#### **ARPA Fund**

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

#### **Street Fund**

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

#### **Park Services**

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

#### **Police Services**

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

#### **Public Education Government**

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

#### **Housing Rehabilitation**

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

# Fund Descriptions

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

## **Energy Efficiency**

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

## **Keizer Youth Peer Court**

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

## **Park Improvement**

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

## **Transportation Improvement**

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

## **PROPRIETARY FUNDS**

### **Enterprise Funds**

#### **Water**

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

#### **Water Facility**

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



# Fund Descriptions

## **Sewer**

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

## **Stormwater**

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

## **Event Center**

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

## **Street Lighting Districts**

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

## **Sewer Reserve**

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

## **Internal Services Funds**

### **Administrative Services**

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

# Fund Descriptions

## DEBT SERVICE FUND

### Keizer Station Local Improvement District

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

### PERS Obligation

The PERS Obligation Fund accounts for the anticipated debt associated with resolving prior period PERS subject salary reporting to include the employer 457 deferred compensation contributions as subject salary.

# 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 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
<b>General</b>	\$ 16,696,449	\$ 17,817,907	\$ 19,325,800	\$ 19,501,100	\$ 20,357,400	\$ 20,357,400	\$ 20,357,400
<b>Special Revenue Funds:</b>							
Street	5,282,843	5,769,924	5,200,200	5,250,800	5,562,100	5,562,100	5,562,100
Park Services	1,651,912	1,742,048	2,076,200	2,095,800	1,653,000	1,611,000	1,611,000
Police Services	1,171,793	1,424,157	1,429,600	1,591,800	1,821,200	1,805,000	1,805,000
American Rescue Plan Act	9,230,449	8,434,215	4,373,200	5,297,500	2,170,800	2,170,800	2,170,800
Keizer Youth Peer Court	12,315	12,941	13,400	13,500	14,000	14,000	14,000
Public Government Education	375,797	310,341	257,400	248,300	213,200	213,200	213,200
Housing Rehabilitation	135,768	149,308	195,800	179,100	209,100	209,100	209,100
Energy Efficiency	26,649	26,649	41,600	41,600	56,600	56,600	56,600
Park Improvement	1,668,972	1,928,906	1,846,300	1,725,800	1,693,100	1,693,100	1,693,100
Transportation Improvement	4,047,005	4,452,728	4,650,800	4,851,200	5,086,800	5,086,800	5,086,800
<b>Enterprise Funds</b>							
Water	4,791,631	5,190,999	5,069,300	5,196,900	5,256,600	5,256,600	5,256,600
Water Facility	1,182,182	1,248,853	1,003,300	995,700	858,600	858,600	858,600
Sewer	7,426,105	7,828,093	8,189,400	8,119,400	8,421,700	8,421,700	8,421,700
Stormwater	3,963,421	3,850,216	3,515,900	3,562,600	4,027,800	3,873,700	4,024,100
Community Center	967,390	1,211,354	937,400	980,200	772,400	772,400	772,400
Street Lighting District	920,726	935,728	986,600	913,500	922,000	922,000	922,000
Sewer Reserve	298,972	401,901	420,200	447,400	475,700	475,700	475,700
<b>Internal Services Fund</b>							
Administrative Services	5,044,152	5,654,860	6,078,000	5,829,100	6,751,300	6,751,300	6,751,300
<b>Debt Service Funds</b>							
Keizer Station LID	4,399,015	4,544,044	4,700,900	4,668,000	4,773,300	4,773,300	4,773,300
PERS Obligation	-	-	3,500,000	3,500,000	4,000,000	4,000,000	4,000,000
<b>Total</b>	<b>\$ 69,293,546</b>	<b>\$ 72,935,172</b>	<b>\$ 73,811,300</b>	<b>\$ 75,009,300</b>	<b>\$ 75,096,700</b>	<b>\$ 74,884,400</b>	<b>\$ 75,034,800</b>

## 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 2023-24	BUDGETED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26
RESOURCES:															
Beginning Balance:	\$ 4,122,259	\$ 3,702,000	\$ 5,440,700	\$ 2,486,254	\$ 2,012,700	\$ 1,963,600	\$ 4,047,005	\$ 4,417,800	\$ 1,351,200	\$ 7,077,776	\$ 3,723,400	\$ 1,521,000	\$ 2,932,466	\$ 3,436,800	\$ 2,681,700
Revenues:															
Taxes & Assessments	6,640,699	7,209,300	7,373,000		1,100	1,000	-	-	-	-	-	-	-	-	-
Licenses & Fees	3,418,357	3,549,500	3,608,400	12,370	15,000	15,000	164,365	47,000	49,600	-	-	-	2,025,690	1,850,800	2,105,300
Intergovernmental	1,766,095	2,044,400	1,564,000	3,159,851	3,100,000	3,110,000	-	-	-	-	649,800	649,800	70,487	-	93,600
Fines & Forfeits	445,387	278,000	248,000	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	19,117	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	397,993	361,800	315,000	110,349	72,500	72,500	211,358	156,000	156,000	1,356,439	-	-	217,222	211,900	353,400
Total Revenues:	12,687,648	13,445,000	13,110,400	3,283,670	3,187,500	3,198,500	375,723	203,000	205,600	1,356,439	649,800	649,800	2,313,399	2,062,700	2,552,300
Other Resources:															
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	1,008,000	2,178,800	1,806,300	-	-	400,000	30,000	30,000	3,530,000	-	-	-	360,800	360,800	368,000
Total Other Resources	1,008,000	2,178,800	1,806,300	-	-	400,000	30,000	30,000	3,530,000	-	-	-	360,800	360,800	368,000
TOTAL RESOURCES	17,817,907	19,325,800	20,357,400	5,769,924	5,200,200	5,562,100	4,452,728	4,650,800	5,086,800	8,434,215	4,373,200	2,170,800	5,594,350	5,860,300	5,602,000
REQUIREMENTS:															
Expenditures:															
Personnel Services	8,872,401	9,917,400	10,665,200	152,841	167,200	179,700	-	-	-	377,538	200,000	-	479,812	595,100	613,700
Materials & Services	4,050,575	4,987,000	4,889,500	898,401	1,006,400	992,500	-	-	-	160,227	149,800	-	373,005	680,200	727,900
Capital Outlay	278,498	727,000	426,300	1,996,997	2,235,700	3,374,800	-	808,900	4,486,800	3,242,578	2,732,200	1,609,600	409,361	2,623,200	1,991,900
Debt Service	-	-	-	151,376	152,000	151,500	-	-	-	-	-	-	-	-	-
Total Expenditures:	13,201,474	15,631,400	15,981,000	3,199,615	3,561,300	4,698,500	-	808,900	4,486,800	3,780,343	3,082,000	1,609,600	1,262,178	3,898,500	3,333,500
Other Requirements:															
Transfers Out	390,800	390,800	821,000	521,000	521,000	536,600	-	3,500,000	600,000	-	1,291,200	561,200	1,008,000	1,037,600	1,245,100
Contingency	-	223,500	200,000	-	805,000	104,600	-	-	-	-	-	-	-	592,000	829,900
Total Other Requirements	390,800	614,300	1,021,000	521,000	1,326,000	641,200	-	3,500,000	600,000	-	1,291,200	561,200	1,008,000	1,629,600	2,075,000
Fund Balance:															
Restricted	-	-	-	2,049,309	312,900	222,400	4,452,728	341,900	-	4,653,872	-	-	3,324,172	332,200	193,500
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	4,225,633	3,080,100	3,355,400	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	4,225,633	3,080,100	3,355,400	2,049,309	312,900	222,400	4,452,728	341,900	-	4,653,872	-	-	3,324,172	332,200	193,500
TOTAL REQUIREMENTS	\$ 17,817,907	\$ 19,325,800	\$ 20,357,400	\$ 5,769,924	\$ 5,200,200	\$ 5,562,100	\$ 4,452,728	\$ 4,650,800	\$ 5,086,800	8,434,215	4,373,200	2,170,800	\$ 5,594,350	\$ 5,860,300	\$ 5,602,000

Continued



# Consolidated Fund Summary

	Major Enterprise Funds											
	Water Fund			Water Facility Fund			Sewer Fund			Stormwater Fund		
	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26
<b>RESOURCES:</b>												
<b>Beginning Balance:</b>	\$ 1,181,489	\$ 1,059,700	\$ 1,258,100	\$ 465,396	\$ 442,500	\$ 295,700	\$ 498,475	\$ 477,500	\$ 422,200	\$ 1,631,573	\$ 1,333,100	\$ 1,560,500
<b>Revenues:</b>												
Taxes & Assessments	-	-	-	-	-	-	-	-	-	-	-	-
Licenses & Fees	119,047	85,000	85,000	154,235	-	-	-	-	-	-	-	-
Intergovernmental	28,792	-	-	-	-	-	-	-	-	10,376	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	3,740,739	3,717,700	3,856,600	-	35,800	37,900	7,312,353	7,698,600	7,986,200	1,630,225	1,616,000	1,681,200
Miscellaneous	120,932	56,900	56,900	29,222	25,000	25,000	17,265	13,300	13,300	57,042	45,800	45,800
<b>Total Revenues:</b>	<b>4,009,510</b>	<b>3,859,600</b>	<b>3,998,500</b>	<b>183,457</b>	<b>60,800</b>	<b>62,900</b>	<b>7,329,618</b>	<b>7,711,900</b>	<b>7,999,500</b>	<b>1,697,643</b>	<b>1,661,800</b>	<b>1,727,000</b>
<b>Other Resources:</b>												
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	150,000	-	600,000	500,000	500,000	-	-	-	521,000	521,000	736,600
<b>Total Other Resources</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>600,000</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>521,000</b>	<b>521,000</b>	<b>736,600</b>
<b>TOTAL RESOURCES</b>	<b>5,190,999</b>	<b>5,069,300</b>	<b>5,256,600</b>	<b>1,248,853</b>	<b>1,003,300</b>	<b>858,600</b>	<b>7,828,093</b>	<b>8,189,400</b>	<b>8,421,700</b>	<b>3,850,216</b>	<b>3,515,900</b>	<b>4,024,100</b>
<b>REQUIREMENTS:</b>												
<b>Expenditures:</b>												
Personnel Services	1,382,808	1,502,100	1,677,900	-	-	-	1,838	2,400	2,500	936,480	1,127,700	1,132,500
Materials & Services	1,872,201	1,985,300	2,220,300	-	-	-	7,344,147	7,774,600	8,094,900	1,001,338	1,087,400	1,174,700
Capital Outlay	218,510	178,000	212,800	863,150	950,000	850,000	-	-	-	564,128	717,500	1,506,300
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures:</b>	<b>3,473,519</b>	<b>3,665,400</b>	<b>4,111,000</b>	<b>863,150</b>	<b>950,000</b>	<b>850,000</b>	<b>7,345,985</b>	<b>7,777,000</b>	<b>8,097,400</b>	<b>2,501,946</b>	<b>2,932,600</b>	<b>3,813,500</b>
<b>Other Requirements:</b>												
Transfers Out	600,000	500,000	500,000	-	-	-	-	-	-	-	-	-
Contingency	-	125,000	205,600	-	-	-	-	40,000	40,000	-	149,100	190,900
<b>Total Other Requirements</b>	<b>600,000</b>	<b>625,000</b>	<b>705,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>149,100</b>	<b>190,900</b>
<b>Fund Balance:</b>												
Restricted	1,117,480	778,900	440,000	385,703	53,300	8,600	-	-	-	-	-	-
Committed	-	-	-	-	-	-	482,108	372,400	284,300	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	1,348,270	434,200	19,700
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>1,117,480</b>	<b>778,900</b>	<b>440,000</b>	<b>385,703</b>	<b>53,300</b>	<b>8,600</b>	<b>482,108</b>	<b>372,400</b>	<b>284,300</b>	<b>1,348,270</b>	<b>434,200</b>	<b>19,700</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 5,190,999</b>	<b>\$ 5,069,300</b>	<b>\$ 5,256,600</b>	<b>\$ 1,248,853</b>	<b>\$ 1,003,300</b>	<b>\$ 858,600</b>	<b>\$ 7,828,093</b>	<b>\$ 8,189,400</b>	<b>\$ 8,421,700</b>	<b>\$ 3,850,216</b>	<b>\$ 3,515,900</b>	<b>\$ 4,024,100</b>

*Continued* 

# Consolidated Fund Summary

	Non Major Enterprise Funds			Internal Service Fund			Debt Service Funds					
				Administrative Services			Keizer Station Local Improvement Districts			PERS Obligation		
	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26
<b>RESOURCES:</b>												
Beginning Balance:	\$ 1,416,491	\$ 1,579,300	\$ 1,332,200	\$ 687,996	\$ 723,400	\$ 862,300	\$ 2,783,195	\$ 2,915,300	\$ 3,073,300	\$ -	\$ -	\$ 150,000
Revenues:												
Taxes & Assessments	779,862	469,400	469,400	-	-	-	1,154,170	1,221,700	1,293,100	-	-	-
Licenses & Fees	86,238	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	50,246	35,000	35,000	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	182,671	240,000	240,000	4,851,672	5,295,600	5,830,000	-	-	-	-	-	-
Miscellaneous	83,721	55,500	55,500	64,946	24,000	24,000	606,679	563,900	406,900	-	-	-
<b>Total Revenues:</b>	<b>1,132,492</b>	<b>764,900</b>	<b>764,900</b>	<b>4,966,864</b>	<b>5,354,600</b>	<b>5,889,000</b>	<b>1,760,849</b>	<b>1,785,600</b>	<b>1,700,000</b>	-	-	-
Other Resources:												
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	3,500,000
Transfers In	-	-	73,000	-	-	-	-	-	-	-	3,500,000	350,000
<b>Total Other Resources</b>	<b>-</b>	<b>-</b>	<b>73,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500,000</b>	<b>3,850,000</b>
<b>TOTAL RESOURCES</b>	<b>2,548,983</b>	<b>2,344,200</b>	<b>2,170,100</b>	<b>5,654,860</b>	<b>6,078,000</b>	<b>6,751,300</b>	<b>4,544,044</b>	<b>4,700,900</b>	<b>4,773,300</b>	<b>-</b>	<b>3,500,000</b>	<b>4,000,000</b>
<b>REQUIREMENTS:</b>												
Expenditures:												
Personnel Services	208,045	255,000	282,500	3,210,253	3,488,200	3,760,500	-	-	-	-	-	-
Materials & Services	723,524	717,400	756,700	1,305,167	1,497,000	1,616,100	-	-	-	-	3,350,000	-
Capital Outlay	7,420	410,000	460,000	336,251	138,600	164,000	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	1,616,020	1,596,200	2,026,000	-	-	350,000
<b>Total Expenditures:</b>	<b>938,989</b>	<b>1,382,400</b>	<b>1,499,200</b>	<b>4,851,671</b>	<b>5,123,800</b>	<b>5,540,600</b>	<b>1,616,020</b>	<b>1,596,200</b>	<b>2,026,000</b>	<b>-</b>	<b>3,350,000</b>	<b>350,000</b>
Other Requirements:												
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	3,500,000
Contingency	-	330,000	280,000	-	792,600	856,400	-	-	-	-	-	-
<b>Total Other Requirements</b>	<b>-</b>	<b>330,000</b>	<b>280,000</b>	<b>-</b>	<b>792,600</b>	<b>856,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,500,000</b>
Fund Balance:												
Restricted	852,270	436,700	351,200	-	-	-	2,928,024	3,104,700	2,747,300	-	150,000	150,000
Committed	-	-	-	803,189	161,600	354,300	-	-	-	-	-	-
Assigned	757,724	195,100	39,700	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>1,609,994</b>	<b>631,800</b>	<b>390,900</b>	<b>803,189</b>	<b>161,600</b>	<b>354,300</b>	<b>2,928,024</b>	<b>3,104,700</b>	<b>2,747,300</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,548,983</b>	<b>\$ 2,344,200</b>	<b>\$ 2,170,100</b>	<b>\$ 5,654,860</b>	<b>\$ 6,078,000</b>	<b>\$ 6,751,300</b>	<b>\$ 4,544,044</b>	<b>\$ 4,700,900</b>	<b>\$ 4,773,300</b>	<b>\$ -</b>	<b>\$ 3,500,000</b>	<b>\$ 4,000,000</b>

Continued



# Consolidated Fund Summary

	Governmental Funds			Proprietary Funds			Debt Service Funds			Eliminations			Total All Funds		
	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26	ACTUAL 2023-24	BUDGETED 2024-25	BUDGET 2025-26
<b>RESOURCES:</b>															
<b>Beginning Balance:</b>	<b>\$ 20,665,760</b>	<b>\$ 17,292,700</b>	<b>\$ 12,958,200</b>	<b>\$ 5,881,420</b>	<b>\$ 5,615,500</b>	<b>\$ 5,731,000</b>	<b>\$ 2,783,195</b>	<b>\$ 2,915,300</b>	<b>\$ 3,223,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,330,375</b>	<b>\$ 25,823,500</b>	<b>\$ 21,912,500</b>
<b>Revenues:</b>															
Taxes & Assessments	6,641,799	7,209,300	7,374,000	779,862	469,400	469,400	1,154,170	1,221,700	1,293,100	-	-	-	8,575,831	8,900,400	9,136,500
Licenses & Fees	5,620,782	5,462,300	5,778,300	359,520	85,000	85,000	-	-	-	-	-	-	5,980,302	5,547,300	5,863,300
Intergovernmental	4,996,433	5,794,200	5,417,400	89,414	35,000	35,000	-	-	-	-	-	-	5,085,847	5,829,200	5,452,400
Fines & Forfeits	445,387	278,000	248,000	-	-	-	-	-	-	-	-	-	445,387	278,000	248,000
Charges for Services	19,117	2,000	2,000	17,717,660	18,603,700	19,631,900	-	-	-	(4,851,672)	(5,295,600)	(5,830,000)	12,885,105	13,310,100	13,803,900
Miscellaneous	2,293,361	802,200	896,900	373,128	220,500	220,500	606,679	563,900	406,900	-	-	-	3,273,168	1,586,600	1,524,300
<b>Total Revenues:</b>	<b>20,016,879</b>	<b>19,548,000</b>	<b>19,716,600</b>	<b>19,319,584</b>	<b>19,413,600</b>	<b>20,441,800</b>	<b>1,760,849</b>	<b>1,785,600</b>	<b>1,700,000</b>	<b>(4,851,672)</b>	<b>(5,295,600)</b>	<b>(5,830,000)</b>	<b>36,245,640</b>	<b>35,451,600</b>	<b>36,028,400</b>
<b>Other Resources:</b>															
Debt Proceeds	-	-	-	-	-	-	-	-	3,500,000	-	-	-	-	-	3,500,000
Transfers In	1,398,800	2,569,600	6,104,300	1,121,000	1,171,000	1,309,600	-	3,500,000	350,000	-	-	-	2,519,800	7,240,600	7,763,900
<b>Total Other Resources</b>	<b>1,398,800</b>	<b>2,569,600</b>	<b>6,104,300</b>	<b>1,121,000</b>	<b>1,171,000</b>	<b>1,309,600</b>	<b>-</b>	<b>3,500,000</b>	<b>3,850,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,519,800</b>	<b>7,240,600</b>	<b>11,263,900</b>
<b>TOTAL RESOURCES</b>	<b>42,069,124</b>	<b>39,410,300</b>	<b>38,779,100</b>	<b>26,322,004</b>	<b>26,200,100</b>	<b>27,482,400</b>	<b>4,544,044</b>	<b>8,200,900</b>	<b>8,773,300</b>	<b>(4,851,672)</b>	<b>(5,295,600)</b>	<b>(5,830,000)</b>	<b>68,083,500</b>	<b>68,515,700</b>	<b>69,204,800</b>
<b>REQUIREMENTS:</b>															
<b>Expenditures:</b>															
Personnel Services	9,882,592	10,879,700	11,458,600	5,739,424	6,375,400	6,855,900	-	-	-	-	-	-	15,622,016	17,255,100	18,314,500
Materials & Services	5,482,208	6,823,400	6,609,900	12,246,377	13,061,700	13,862,700	-	3,350,000	-	(4,851,672)	(5,295,600)	(5,830,000)	12,876,913	17,939,500	14,642,600
Capital Outlay	5,927,434	9,127,000	11,889,400	1,989,459	2,394,100	3,193,100	-	-	-	-	-	-	7,916,893	11,521,100	15,082,500
Debt Service	151,376	152,000	151,500	-	-	-	1,616,020	1,596,200	2,726,000	-	-	-	1,767,396	1,748,200	2,877,500
<b>Total Expenditures:</b>	<b>21,443,610</b>	<b>26,982,100</b>	<b>30,109,400</b>	<b>19,975,260</b>	<b>21,831,200</b>	<b>23,911,700</b>	<b>1,616,020</b>	<b>4,946,200</b>	<b>2,376,000</b>	<b>(4,851,672)</b>	<b>(5,295,600)</b>	<b>(5,830,000)</b>	<b>38,183,218</b>	<b>48,463,900</b>	<b>50,567,100</b>
<b>Other Requirements:</b>															
Transfers Out	1,919,800	6,740,600	3,763,900	600,000	500,000	500,000	-	-	3,500,000	-	-	-	2,519,800	7,240,600	7,763,900
Contingency	-	1,620,500	1,134,500	-	1,436,700	1,572,900	-	-	-	-	-	-	-	3,057,200	2,707,400
<b>Total Other Requirements</b>	<b>1,919,800</b>	<b>8,361,100</b>	<b>4,898,400</b>	<b>600,000</b>	<b>1,936,700</b>	<b>2,072,900</b>	<b>-</b>	<b>-</b>	<b>3,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,519,800</b>	<b>10,297,800</b>	<b>10,471,300</b>
<b>Fund Balance:</b>															
Restricted	14,480,081	987,000	415,900	2,355,453	1,268,900	799,800	2,928,024	3,254,700	2,897,300	-	-	-	19,763,558	5,510,600	4,113,000
Committed	-	-	-	1,285,297	534,000	638,600	-	-	-	-	-	-	1,285,297	534,000	638,600
Assigned	-	-	-	2,105,994	629,300	59,400	-	-	-	-	-	-	2,105,994	629,300	59,400
Unassigned	4,225,633	3,080,100	3,355,400	-	-	-	-	-	-	-	-	-	4,225,633	3,080,100	3,355,400
<b>Total Fund Balance</b>	<b>18,705,714</b>	<b>4,067,100</b>	<b>3,771,300</b>	<b>5,746,744</b>	<b>2,432,200</b>	<b>1,497,800</b>	<b>2,928,024</b>	<b>3,254,700</b>	<b>2,897,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,380,482</b>	<b>9,754,000</b>	<b>8,166,400</b>
<b>TOTAL REQUIREMENTS</b>	<b>42,069,124</b>	<b>39,410,300</b>	<b>38,779,100</b>	<b>26,322,004</b>	<b>26,200,100</b>	<b>27,482,400</b>	<b>\$ 4,544,044</b>	<b>\$ 8,200,900</b>	<b>\$ 8,773,300</b>	<b>\$ (4,851,672)</b>	<b>\$ (5,295,600)</b>	<b>\$ (5,830,000)</b>	<b>\$ 68,083,500</b>	<b>\$ 68,515,700</b>	<b>\$ 69,204,800</b>

# Capital Expenditures

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

Routine Capital Outlay				
1	General Fund	Police vehicles and protective equipment	\$ 258,900	
2	Park Services Fund	Equipment purchase	23,300	
3	Street Fund	Signage and signal upgrades and field equipment	19,800	
4		Street resurfacing	1,100,000	
5		Street improvements to be identified during FY25-26	200,000	
6	Park Improvement Fund	Park improvements to be identified during FY25-26	1,478,200	
7	Public Education Government	Television equipment	50,000	
8	Water Fund	Vehicles and equipment	162,800	
9		Water Meters	50,000	
10	Stormwater Fund	Equipment, vehicles and minor improvements	10,000	
11		Storm sewer pipe extension or repair	1,496,300	
12	Event Center Fund	Furnishings and audio/visual equipment	60,000	
13	Administrative Services	Computer equipment	130,000	
14		Shop improvements	5,000	
15	Water Facility Fund	Transmission & distribution mains	700,000	
16		Water facility improvements to be identified during FY25-26	150,000	
17	Total Routine Capital Outlay			5,894,300
Non-Routine Capital Outlay				
19	General Fund	Keizer Rapids Turf Field Phase 3 and Park Camera Project	167,400	
20	Administrative Services	Civic Center Improvements	29,000	
21	Park Services Fund	Redevelopment of Bob Newton Family Park	356,200	
22	Street Fund	Street Improvements	2,025,000	
23	Street Fund	Infill and ADA Sidewalk Completions	30,000	
24	Park Improvement Fund	Gold Star Memorial Project	84,200	
25	Transportation Improvement Fund	Engineering design for the improvements to the I-5/Chemawa Southbound on-ramp	4,486,800	
26	Sewer Reserve Fund	Sewer trunk line improvement to be identified during FY25-26	400,000	
27	ARPA Fund	Construction of Phase Two of the Turf Field Project	1,609,600	
28	Total Non-Routine Capital Outlay			9,188,200
29	Total Capital Outlay Expenditures			\$ 15,082,500

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.

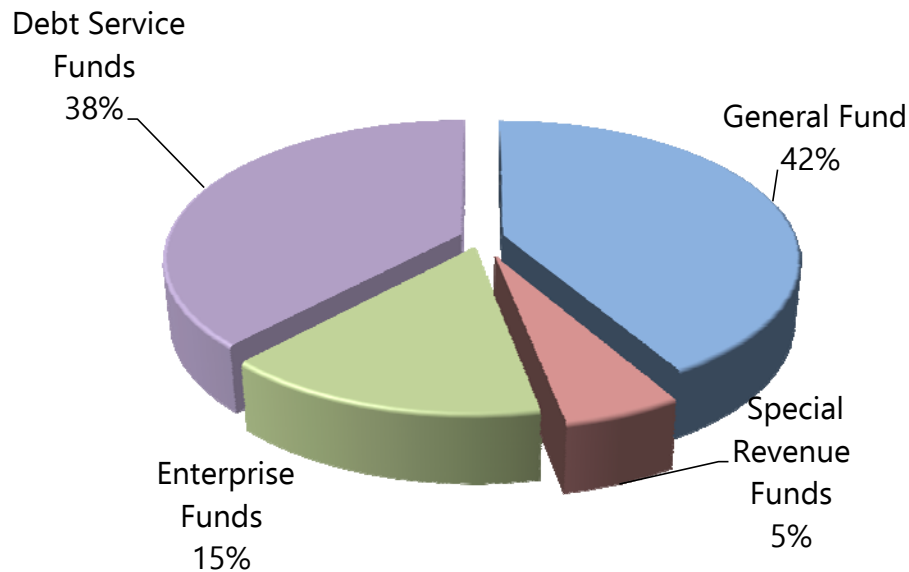
## Impact of Non-Routine Capital Outlay on Operating Costs

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



## Fund Balance

Ending Fund Balance by Fund Type  
Fiscal Year 2025-26



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 2025-26 is \$8,166,400. 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	Revenues & Expenditures & Transfers			Change in Fund		
	July 1, 2025	Transfers In	Out	June 30, 2026	Balance	% Change
<b>Governmental Funds:</b>						
General	\$ 5,440,700	\$ 13,110,400	\$ 17,002,000	\$ 3,355,400	\$ (2,085,300)	-38%
Special Revenue Funds:						
Street	1,963,600	3,198,500	5,339,700	222,400	(1,741,200)	-89%
ARPA	1,521,000	649,800	2,170,800	-	(1,521,000)	-100%
Park Services	392,300	1,218,700	1,475,600	135,400	(256,900)	-65%
Police Services	554,200	1,250,800	1,245,100	-	(554,200)	-100%
Public Education Government	146,200	59,800	193,100	20,100	(126,100)	-86%
Housing Rehabilitation	179,100	30,000	195,800	13,300	(165,800)	-93%
Keizer Youth Peer Court	13,500	500	-	14,000	500	4%
Energy Efficiency	41,600	15,000	56,600	-	(41,600)	-100%
Park Improvement	1,354,800	338,300	1,562,400	10,700	(1,344,100)	-99%
Transportation Improvement	1,351,200	205,600	5,086,800	-	(1,351,200)	-100%
Total Special Revenue Funds	7,517,500	6,967,000	17,325,900	415,900	(7,101,600)	-94%
<b>Total Governmental Funds</b>	<b>\$ 12,958,200</b>	<b>\$ 20,077,400</b>	<b>\$ 34,327,900</b>	<b>\$ 3,771,300</b>	<b>\$ (9,186,900)</b>	<b>-71%</b>

General Fund - The 2025-26 ending fund balance is \$2,085,300 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 2025-26 ending fund balance is \$1,741,200 less than the beginning fund balance. Available fund balance is being used for one time infrastructure improvements.

ARPA Fund - The 2025-26 ending fund balance is \$1,521,000 less than the beginning fund balance. Available fund balance is being used for ARPA related expenditures.

Park Services Fund - The 2025-26 ending fund balance is \$256,900 less than the beginning fund balance. Available fund balance is being used for future park maintenance and repairs.

Police Services Fund - The 2025-26 ending fund balance is \$554,200 less than the beginning fund balance. Available fund balance is being used to offset future cost increases associated with public safety.

Public Education Government Fund - The 2025-26 ending fund balance is \$126,100 less than the beginning fund balance. Available fund balance is being used for contingency.

Housing Rehabilitation Fund - The 2025-26 ending fund balance is \$165,800 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 2025-26 ending fund balance is \$500 more than the beginning fund balance. Available fund balance is being used for support of Keizer Youth Peer Court.

Energy Efficiency Fund - The 2025-26 ending fund balance is \$41,600 less than the beginning fund balance. Available fund balance is being used for energy efficiency loans to qualifying low-income homeowners.

Park Improvement Fund - The 2025-26 ending fund balance is \$1,344,100 less than the beginning fund balance. Available fund balance is being used for one-time capital expenditure.

Transportation Improvement Fund - The 2025-26 ending fund balance is \$1,351,200 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, 2025	Expenditures Revenues & Transfers		June 30, 2026	Change in Fund		
		Transfers In	Out		Balance	% Change	
<b>Proprietary Funds:</b>							
Enterprise Funds							
Water	1,258,100	3,998,500	4,816,600	440,000	(818,100)	-65%	
Water Facility	295,700	562,900	850,000	8,600	(287,100)	-97%	
Sewer	422,200	7,999,500	8,137,400	284,300	(137,900)	-33%	
Stormwater	1,560,500	2,463,600	4,004,400	19,700	(1,540,800)	-99%	
Event Center	451,900	247,500	732,700	39,700	(412,200)	-91%	
Street Lighting District	432,900	489,100	646,500	275,500	(157,400)	-36%	
Sewer Reserve	447,400	28,300	400,000	75,700	(371,700)	-83%	
Total Enterprise Funds	4,868,700	15,789,400	19,587,600	1,143,500	(3,725,200)	-77%	
Internal Services Fund							
Administrative Services	862,300	5,889,000	6,397,000	354,300	(508,000)	-59%	
<b>Total Proprietary Funds</b>	5,731,000	21,678,400	25,984,600	1,497,800	(4,233,200)	-74%	
<b>Debt Service Funds</b>							
Keizer Station LID	3,073,300	1,700,000	2,026,000	2,747,300	(326,000)	-11%	
PERS Obligation	150,000	3,850,000	3,850,000	150,000	-	100%	
<b>Total Debt Service Funds</b>	3,223,300	5,550,000	5,876,000	2,897,300	(326,000)	-10%	
<b>Total All Funds</b>	\$ 21,912,500	\$ 47,305,800	\$ 66,188,500	\$ 8,166,400	\$(13,746,100)	-63%	

Water Fund - The 2025-26 ending fund balance is \$818,100 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 2025-26 ending fund balance is \$287,100 less than the beginning fund balance. This fund is used to build and replace the City's water infrastructure.

Sewer Fund - The 2025-26 ending fund balance is \$137,900 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Stormwater Fund - The 2025-26 ending fund balance is \$1,540,800 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Event Center Fund - The 2025-26 ending fund balance is \$412,200 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Street Lighting District Fund - The 2025-26 ending fund balance is \$157,400 less than the beginning fund balance. Available fund balance is being used for increased electricity costs.

Sewer Reserve Fund - The 2025-26 ending fund balance is \$371,700 less than the beginning fund balance. Available fund balance is being used for sewer line extensions.

Administrative Services Fund - The 2025-26 ending fund balance is \$508,000 less than the beginning fund balance. Available fund balance is being used for contingency.

Keizer Station Local Improvement District Fund - The 2025-26 ending fund balance is \$326,000 less than the beginning fund balance. This fund is used to collect assessment payments from property owners at Keizer Station Area A. Assessment proceeds are used to repay the debt issued to pay infrastructure costs which benefited these property owners.

# Staffing History and Pay Ranges

	Budget FY21-22	Budget FY22-23	Budget FY23-24	Budget FY24-25	Budget FY25-26	Monthly Salary Range (1.0 FTE)
<b>CITY MANAGER</b>						
City Manager	1.0	1.0	1.0	1.0	1.0	\$ 12,607 - \$ 16,448
<b>Total City Manager</b>	1.0	1.0	1.0	1.0	1.0	
<b>CITY ATTORNEY</b>						
Attorney	1.0	1.0	1.0	1.0	1.0	\$ 12,005 - \$ 15,664
Legal Assistant	1.0	1.0	1.0	1.0	1.0	\$ 5,250 - \$ 6,848
<b>Total City Attorney</b>	2.0	2.0	2.0	2.0	2.0	
<b>CITY RECORDER</b>						
City Recorder	1.0	1.0	1.0	1.0	1.0	\$ 8,540 - \$ 11,142
Deputy City Recorder	1.0	1.0	1.0	1.0	1.0	\$ 5,002 - \$ 6,526
<b>Total City Recorder</b>	2.0	2.0	2.0	2.0	2.0	
<b>HUMAN RESOURCES</b>						
Human Resources Director	1.0	1.0	1.0	1.0	1.0	\$ 10,374 - \$ 13,536
Human Resources Generalist	1.0	1.0	1.0	1.0	1.0	\$ 6,075 - \$ 7,927
<b>Total Human Resources</b>	2.0	2.0	2.0	2.0	2.0	
<b>FINANCE</b>						
Assistant City Manager - Finance Director	1.0	1.0	1.0	1.0	1.0	\$ 11,438 - \$ 14,924
Network Administrator	1.0	1.0	1.0	2.0	2.0	\$ 6,696 - \$ 8,736
Systems Technician	1.0	1.0	1.0	0.0	0.0	\$ 6,075 - \$ 7,927
Accountant	2.0	2.0	2.0	2.0	2.0	\$ 4,540 - \$ 5,925
Accounting Technician	1.0	1.0	1.0	1.0	1.0	\$ 4,765 - \$ 6,214
Accounting Specialist	2.0	2.0	2.0	2.0	2.0	\$ 3,926 - \$ 5,122
Court Clerk II	1.0	1.0	1.0	1.0	1.0	\$ 4,118 - \$ 5,373
Administrative Specialist	0.0	1.0	1.0	1.0	1.0	\$ 3,926 - \$ 5,122
Event Center Manager	1.0	1.0	1.0	1.0	1.0	\$ 5,782 - \$ 7,543
Event Center Assistant	1.0	1.0	1.0	1.0	1.0	\$ 3,737 - \$ 4,879
<b>Total Finance</b>	11.0	12.0	12.0	12.0	12.0	
<b>COMMUNITY DEVELOPMENT</b>						
Planning Director	1.0	1.0	1.0	1.0	1.0	\$ 8,540 - \$ 11,142
Assistant Planner	1.0	1.0	1.0	1.0	1.0	\$ 5,250 - \$ 6,848
Code Compliance Officer	1.0	1.0	1.0	1.0	1.0	\$ 5,002 - \$ 6,526
Permit Specialist	1.0	1.0	1.0	1.0	1.0	\$ 4,540 - \$ 5,925
<b>Total Community Development</b>	4.0	4.0	4.0	4.0	4.0	

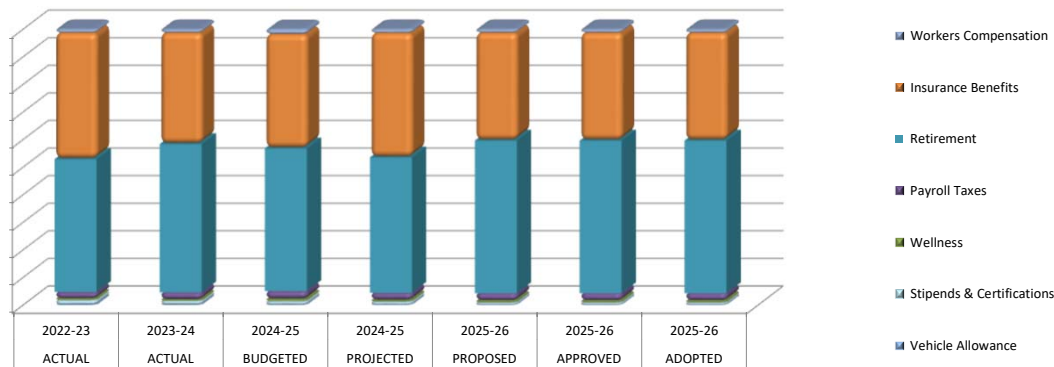
# Staffing History and Pay Ranges

	Budget FY21-22	Budget FY22-23	Budget FY23-24	Budget FY24-25	Budget FY25-26	Monthly Salary Range (1.0 FTE)
<b>PUBLIC WORKS</b>						
Public Works Director	1.0	1.0	1.0	1.0	1.0	\$ 10,374 - \$ 13,536
Facility Maintenance	1.0	1.0	1.0	1.0	1.0	\$ 4,765 - \$ 6,214
Municipal Utility Laborer	1.0	1.0	1.0	1.0	1.0	\$ 3,874 - \$ 5,053
Municipal Utility Worker I - Parks	3.0	3.0	3.0	4.0	4.0	\$ 4,271 - \$ 5,573
Parks & Facilities Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 6,375 - \$ 8,320
Municipal Utility Worker I - General	7.0	7.0	7.0	7.0	6.0	\$ 4,486 - \$ 5,852
Municipal Utility Worker II - General	2.0	2.0	2.0	2.0	3.0	\$ 4,950 - \$ 6,458
Municipal Utility Worker II - Customer Service	1.0	1.0	1.0	1.0	1.0	\$ 4,709 - \$ 6,145
Municipal Utility Worker II - Stormwater	1.0	1.0	1.0	1.0	1.0	\$ 4,950 - \$ 6,458
Municipal Utility Worker III - Water	2.0	2.0	2.0	2.0	2.0	\$ 5,455 - \$ 7,115
Water Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 6,696 - \$ 8,736
Street & Stormwater Operations Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 6,696 - \$ 8,736
Project Manager	1.0	1.0	1.0	1.0	1.0	\$ 6,696 - \$ 8,736
Environmental & Technical Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 7,375 - \$ 9,622
Environmental Program Technician	2.0	2.0	2.0	2.0	2.0	\$ 5,514 - \$ 7,192
Senior Environmental Program Technician	1.0	1.0	1.0	1.0	1.0	\$ 6,075 - \$ 7,927
GIS Technician	1.0	1.0	1.0	1.0	1.0	\$ 5,514 - \$ 7,192
Permit Specialist	1.0	1.0	1.0	1.0	1.0	\$ 4,540 - \$ 5,925
<b>Total Public Works</b>	29.0	29.0	29.0	30.0	30.0	
<b>POLICE</b>						
Chief	1.0	1.0	1.0	1.0	1.0	\$ 11,438 - \$ 14,924
Lieutenants	4.0	3.0	3.0	3.0	3.0	\$ 9,412 - \$ 12,281
Sergeants	6.0	7.0	7.0	6.0	6.0	\$ 8,486 - \$ 10,832
Police Officers	31.0	31.0	31.0	32.0	31.0	\$ 6,056 - \$ 7,921
<b>Total Sworn Positions</b>	42.0	42.0	42.0	42.0	41.0	
Executive Assistant - Police	1.0	1.0	1.0	1.0	1.0	\$ 5,002 - \$ 6,526
Crime Analyst	1.0	1.0	1.0	1.0	1.0	\$ 5,642 - \$ 7,365
Community Services Officer	0.0	0.0	0.0	0.0	1.0	\$ 4,871 - \$ 6,356
Property & Evidence Specialist II	1.0	1.0	1.0	1.0	1.0	\$ 4,871 - \$ 6,356
Property & Evidence Specialist I	1.0	1.0	1.0	1.0	1.0	\$ 4,649 - \$ 6,065
Police Support Supervisor	1.0	1.0	1.0	1.0	1.0	\$ 6,075 - \$ 7,927
Police Support Specialists	3.0	3.0	3.0	3.0	3.0	\$ 4,422 - \$ 5,770
<b>Total Non-sworn Positions</b>	8.0	8.0	8.0	8.0	9.0	
<b>Total Police Department</b>	50.0	50.0	50.0	50.0	50.0	
<b>Grand Total All Departments</b>	101.0	102.0	102.0	103.0	103.0	

# Staffing Allocations

	General Fund	Park Fund	Street Fund	PEG Fund	Community Center Fund	Sewer Fund	Water Fund	SLD Fund	Stormwater Fund	Total
<b>CITY MANAGER'S OFFICE</b>										
City Manager	80.3%	0.0%	2.9%	0.1%	1.7%	1.6%	7.6%	0.1%	5.7%	100.0%
<b>CITY ATTORNEY</b>										
Attorney Staff	93.3%	0.0%	2.7%	0.0%	1.2%	0.9%	0.3%	0.0%	1.6%	100.0%
<b>HUMAN RESOURCES</b>										
Human Resource Staff	67.2%	0.0%	3.1%	0.1%	2.2%	2.3%	15.0%	0.2%	9.9%	100.0%
<b>FINANCE</b>										
Finance and Accounting Staff	46.0%	0.0%	9.3%	0.3%	1.4%	17.3%	17.3%	1.3%	7.1%	100.0%
Administrative Specialist	14.3%	0.0%	2.8%	0.0%	70.0%	5.2%	5.2%	0.4%	2.1%	100.0%
Utility Billing Staff	0.0%	0.0%	0.0%	0.0%	0.0%	47.0%	43.0%	0.0%	10.0%	100.0%
Court Clerk	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Network Support Staff	67.2%	0.0%	3.1%	0.1%	2.2%	2.3%	15.0%	0.2%	9.9%	100.0%
Community Center Staff	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	100.0%
<b>PUBLIC WORKS</b>										
Director	7.0%	0.0%	40.0%	0.0%	0.0%	5.0%	25.0%	5.0%	18.0%	100.0%
Public Works Permit Specialist	0.0%	0.0%	43.0%	0.0%	0.0%	12.0%	30.0%	10.0%	5.0%	100.0%
Stormwater Program Staff	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
GIS Technician	0.0%	10.0%	5.0%	0.0%	0.0%	0.0%	37.0%	0.0%	48.0%	100.0%
Municipal Utility Laborer	0.0%	0.0%	5.0%	0.0%	0.0%	0.0%	70.0%	0.0%	25.0%	100.0%
Municipal Utility Worker I - Parks	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Municipal Utility Worker I - Stormwater	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%
Municipal Utility Worker I - Water, Stormwater	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	75.0%	0.0%	25.0%	100.0%
Municipal Utility Worker I - Street, Water	0.0%	0.0%	75.0%	0.0%	0.0%	0.0%	25.0%	0.0%	0.0%	100.0%
Municipal Utility Worker II - Street, Stormwater	0.0%	0.0%	25.0%	0.0%	0.0%	0.0%	0.0%	0.0%	75.0%	100.0%
Municipal Utility Worker I & II - Water	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Municipal Utility Worker III - Water	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Project Manager	0.0%	0.0%	25.0%	0.0%	0.0%	0.0%	65.0%	0.0%	10.0%	100.0%
Water Division Manager	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	100.0%
Street & Stormwater Operations Division Manager	0.0%	0.0%	40.0%	0.0%	0.0%	0.0%	0.0%	0.0%	60.0%	100.0%
Parks & Facilities Division Manager	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Facility Maintenance Staff	67.8%	0.0%	3.5%	0.1%	2.2%	2.3%	14.7%	0.2%	9.2%	100.0%
<b>CITY RECORDER</b>										
City Recorder Staff	79.9%	0.0%	3.3%	0.1%	1.7%	1.3%	7.7%	0.1%	5.9%	100.0%
<b>PLANNING</b>										
Community Development Director	87.0%	0.0%	10.0%	0.0%	0.0%	1.0%	1.0%	0.0%	1.0%	100.0%
Planning Director	87.0%	0.0%	10.0%	0.0%	0.0%	1.0%	1.0%	0.0%	1.0%	100.0%
Senior Planner	97.0%	0.0%	0.0%	0.0%	0.0%	1.0%	1.0%	0.0%	1.0%	100.0%
Assistant Planner	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Code Enforcement	85.0%	0.0%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Permit Specialist	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
<b>POLICE</b>										
All staff	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%

## Summary of Employee Benefits



LINE ITEM	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE FROM BUDGETED 2024-25	% CHANGE FROM PROJECTED 2024-25
1 Salaries and Wages	\$ 8,443,338	\$ 8,614,602	\$ 9,639,500	\$ 8,790,700	\$ 10,107,200	\$ 10,107,200	\$ 10,107,200	5%	15%
2 Overtime	289,689	231,189	273,400	310,600	322,700	322,700	322,700	18%	4%
3 ARPA - Salaries and Wages	170,420	377,538	200,000	200,000	-	-	-	100%	100%
4 Vehicle Allowance	3,500	4,200	4,200	4,200	4,200	4,200	4,200	0%	0%
5 Stipends & Certifications	88,557	86,513	82,800	66,900	54,200	54,200	54,200	-35%	-19%
6 Wellness	26,152	24,141	52,400	34,600	52,700	52,700	52,700	1%	52%
7 Payroll Taxes	140,989	178,744	217,800	182,200	228,900	228,900	228,900	5%	26%
8 Retirement	2,631,907	3,437,949	3,653,900	3,181,700	4,361,100	4,361,100	4,361,100	19%	37%
9 Insurance Benefits	2,490,134	2,566,171	2,906,800	2,906,800	3,066,600	3,066,600	3,066,600	5%	5%
10 Workers Compensation	83,546	96,410	143,900	105,300	116,900	116,900	116,900	-19%	11%
	\$ 14,368,232	\$ 15,617,457	\$ 17,174,700	\$ 15,783,000	\$ 18,314,500	\$ 18,314,500	\$ 18,314,500	7%	16%

### Notes:

- The budget provides for a 2.7% - 3.5% salary and wage increase for represented and non-represented employees. Salaries and wages provides for 103 full-time employees.
- 
- 
- 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 0.40% 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.
 

	2023-25	2025-27	% Increase
Tier1/Tier2	30.05%	35.21%	17.17%
Police & Fire	25.14%	31.11%	23.75%
General Service	20.35%	25.84%	26.98%
Employee Pickup	6.00%	6.00%	0.00%
- Non-represented employees are required to pay 10% and represented employees are required to pay 5% of the cost of the medical and dental insurance premiums. In fiscal year 2025-26, 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 fiscal year 2025-26 for these premiums, however, premiums are based on salaries and wages and will be adjusted accordingly.
- Workers Compensation costs are based on a percentage of eligible wage and salary by employee class. Class rates are developed using claims experience in those classes. Class rates are expected to remain consistent with the prior year.

# City Manager's Office

## OVERVIEW

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

## PRIMARY FUNCTIONS

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

## COUNCIL GOALS ASSIGNED

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

## COMMUNITY INVOLVEMENT

- Chamber of Commerce
- Rotary

## ADVISORY COMMITTEES

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

## WORKLOAD INDICATORS

Workload Indicators	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 est.
City Council meetings	36	39	33	37	35
Total Expenditures	\$29 million	\$29 million	\$33 million	\$38 million	\$39 million
City-wide FTE	101	102	102	103	103

## HIGHLIGHTS

- Completed letter of intent for purchase options on two pieces of Keizer Station Section B
- Opened the two artificial turf fields at Keizer Rapids Park



## City Manager's Office

- Completed license plate readers and cameras in City parks to improve public safety response
- Wrote and was awarded a grant for \$634,660 to complete phase II of the synthetic turf sports complex.
- Wrote and was awarded a grant for \$84,195 for the Gold Star Memorial Grant
- Held meetings with Marion and Polk County and the Cities of Salem and Keizer to discuss Keizer's UGB future
- Presented to council the housing, employment, transportation, and financial impact of UGB choices.
- Completed procurement simplification
- Completed codification of city ordinances
- Acquired and implemented a human resource information system

### GOALS AND INITIATIVES

- Update the City Emergency Operations Plan
- Complete the Five-Year Strategic Plan
- Finish construction on the Gold Star Memorial
- Complete the partial parks master plan revision
- Create and fund a sidewalk gap program
- Consider the traffic congestion impact of all development and opportunities to relieve congestion
- Begin and make significant progress on the Transportation System Plan
- Determine if the City wants to move forward with an Urban Growth Boundary expansion and if the City wants to move forward, then determine next steps
- Explore a utility discount program for people under 60 who are in financial need
- Explore opportunities to open up development currently restricted under the Willow Lake Settlement Agreement

**TOTAL EXPENDITURES \$327,900**

**1.0 FTE**

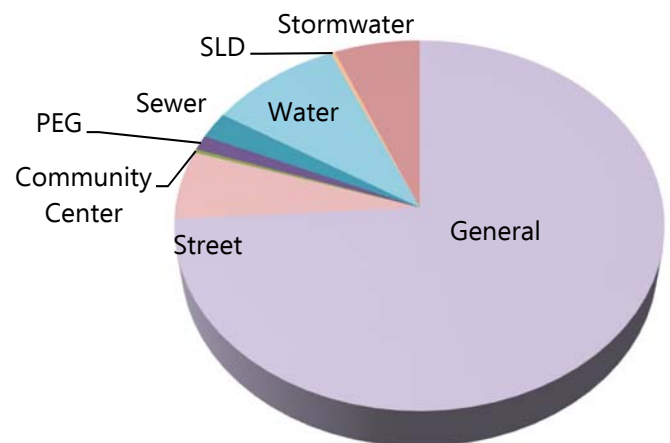
**Personnel Services \$317,300**

**Materials & Services \$10,600**

### ALLOCATION OF CITY MANAGER'S COSTS

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

General	\$	263,400
Street		9,500
PEG		300
Community Center		5,600
Sewer		5,200
Water		24,900
SLD		300
Stormwater		18,700
	\$	<u>327,900</u>



# City Attorney's Office

## OVERVIEW

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

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

## PRIMARY FUNCTIONS

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

## ADVISORY COMMITTEES

- Planning Commission
- City Council

## COUNCIL GOALS ASSIGNED

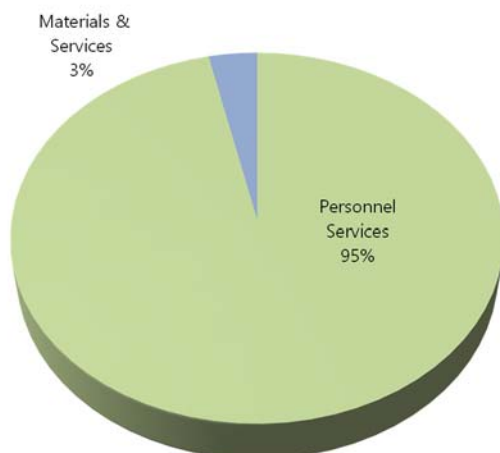
- Procurement Simplification. (City Attorney to draft amendments to the procurement process and take documentation to Council.) - **COMPLETED**
- Citywide Camera System – Parks, City Exits, and Body Cameras. (City Attorney to assist staff on procurement requirements and prepare documentation for solicitation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

**TOTAL EXPENDITURES \$455,400**

**2.0 FTE**

**Personnel Services \$439,500**

**Materials & Services \$15,900**



## WORKLOAD INDICATORS

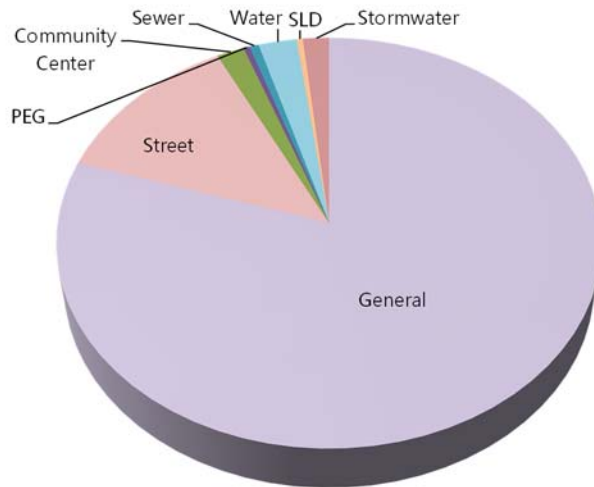
Workload Indicators	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 est.
City Council meetings	36	39	30	33	33
City Ordinances/ Orders reviewed and adopted	22	10	16	15	18
City Resolutions reviewed and adopted	92	88	73	87	95
Planning Commission Meetings	9	4	7	7	6

# 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	\$	424,800
Street		12,300
PEG		0
Community Center		5,500
Sewer		4,100
Water		1,400
SLD		0
Stormwater		7,300
	\$	<u>455,400</u>



## HIGHLIGHTS

- Negotiate and prepare franchise agreements with Portland General Electric, Salem Electric and Northwest Natural Gas
- Draft option agreement for property in Keizer Station
- Negotiated collective bargaining agreement with police sergeants
- Assist in process for artificial turf fields and draft code revisions
- Assist in real estate purchases
- Begin housekeeping process on old code to bring it current

## 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
- Assist in closing real estate transactions
- Contributing member of executive leadership team

# City Recorder's Department

## OVERVIEW

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

## PRIMARY FUNCTIONS

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

## BOARDS, COMMISSIONS AND 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
- Traffic Safety, Bikeways and Pedestrian Committee
- Volunteer Coordinating Committee
- Various Task Forces established by the City Council

## HIGHLIGHTS

- Provided City volunteers with the support and educational information they needed to carry forth the goals and objectives of the City.
- Partnered with the Oregon Government Ethics Commission to provide on-site Public Meetings Law Training for City Council, Boards, Commissions & Committees (new training requirement).
- Created updated training material for boards, commissions, and committees.
- Increased the use of social media.
- Made improvements to the City's website.

# City Recorder's Department

## GOALS AND INITIATIVES

- Transition to a new Records Management System.
- Implementation of the new City's website.
- Increase communication and engagement efforts.

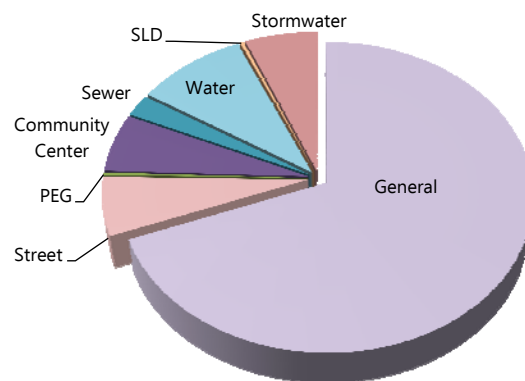
**TOTAL EXPENDITURES**     \$355,900 (City Recorder's Department)

**2.0 FTE**

**Personnel Services \$349,400**

**Materials & Services \$6,500**

General	\$	284,300
Street		11,700
PEG		400
Community Center		6,100
Sewer		4,600
Water		27,400
SLD		400
Stormwater		21,000
	\$	<u>355,900</u>



## ALLOCATION OF CITY RECORDER COSTS

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

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

# City Recorder's Department

## WORKLOAD INDICATORS

Workload Indicators	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 est.
Number of City Council Work and Regular Session Meetings	36	37	36	37	35
Number of Planning Commission Meetings	10	8	7	7	8
Number of Budget Committee Meetings	2	2	2	2	2
Number of Public Art Commission Meetings	8	8	5	10	6
Number of Community Diversity Engagement Meetings	N/A	5	10	11	11
Number of Parks and Recreation Advisory Board Meetings	12	10	10	11	11
Number of Personnel Policy Committee Meetings	6	4	3	4	2
Number of Traffic Safety, Bikeways, and Pedestrian Committee Meetings	11	11	10	11	11
Number of Long-Range Planning Task Force Meetings	2	1	1	2	2
Number of Volunteer Coordinating Committee Meetings	7	4	5	7	7
City Records Destruction (following Oregon State Retention policy guidelines)	96.8 cubic feet of paper	88 cubic feet of paper	87 cubic feet of paper	38.78 cubic feet of paper	44.41 cubic feet of paper
Number of City Ordinances/ Orders reviewed and adopted	26	10	13	15	18
Number of City Resolutions reviewed and adopted	70	104	67	88	95
Number of Public Records Requests	-	-	-	-	38
Number of Elections	1	1	1	0	1
Number of Candidates on Ballot	7	0	5	0	6
Number of Measures on Ballot	1	0	2	0	0

# 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 Keizer Employee Core Values of being responsible, excellent, accessible, compassionate, and helpful.

## PRIMARY FUNCTIONS

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

## HIGHLIGHTS

- Worked with the City Attorney and our labor partners to help negotiate a contract for a new bargaining unit, the Keizer Police Association – Sergeants.
- Partnered with Finance to transition the City to a new provider of Oregon Paid Family Medical Leave, saving approximately \$30,000 in payroll costs each fiscal year.
- Processed a record number of job applications, supporting hiring at all levels of the organization.
- Completed classification reviews for a Public Works Division restructuring including reclassification of an existing Municipal Utility Worker I – General position to a Municipal Utility Worker II – Cross Connection position. Human Resources provided additional support by reviewing changes to six other job descriptions.
- Partnered with Finance to enter the launch and implementation phase of the City's new HRIS/Payroll vendor by developing 10 training products, coordinating 4 live training events, numerous workshops and help sessions, and delivering 24 City-wide messages.
- Coordinated the first large-scale update of the City's Personnel Policy Manual in over 10 years, leading to substantial revisions, increased compliance with state and federal law, and better alignment between non-represented and union-represented employees.
- Worked with City & Keizer Police Association leadership and City Council to develop the Keizer Police Association's Work After Retirement Memorandum of Understanding to support continued turnover planning, short-term cost savings and additional contributions to PERS.
- Completed Open Enrollment, Performance Evaluations and Annual Training for Bloodborne Pathogens, Portable fire Extinguishers, Cyber Security for End Users for all employees.
- Supported Keizer employees to meet requirements for Oregon OSHA's Safety & Health Achievement Recognition Program for the 5<sup>th</sup> year in a row, resulting in Keizer's graduation from the program and recognition as a leader in workplace safety.
- Provided regular health & wellness activities covering a broad spectrum of wellness areas.

## GOALS AND INITIATIVES

# Human Resources

- Transition to annual planned individual policy updates as needed, beginning with leave policies related to Paid Leave Oregon;
- Conduct a comprehensive review of the City's Safety Manual
- Conduct an RFP process to select a single, best provider for the City's Deferred Compensation Plan.
- Implement online recruitment tools as part of the new HRIS to better leverage limited resources and staff, improve data analysis capacity and communication capacity with applicants.

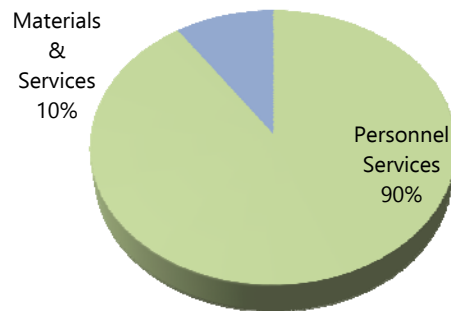
## TOTAL EXPENDITURES \$452,900 – 2.0FTE

**Personnel Services \$409,400**

**Materials & Services \$43,500**

## OTHER BUDGETARY RESPONSIBILITIES

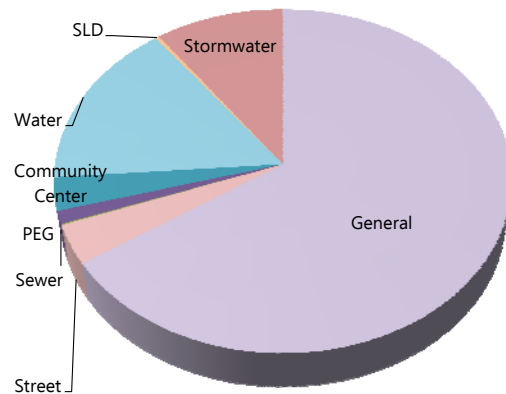
Wages & Salaries	\$10,429,900
Insurance Premiums	\$3,066,600
Retirement	\$4,361,100
Workers' Compensation	\$116,900
Labor Attorney	\$46,000
Wellness Programs	\$52,700



## ALLOCATION OF HUMAN RESOURCE COSTS

Costs are allocated based on City-wide FTE allocations.

General	\$	304,400
Street		14,000
PEG		500
Community Center		10,000
Sewer		10,400
Water		67,900
SLD		900
Stormwater		44,800
	\$	452,900



Workload Indicators*	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 est.
Budgeted Positions Served	101.0	102.0	102.0	103.0	103.0
Recruitments Posted	13	10	12	12	13



## Human Resources

Employment Applications Processed	123	142	103	109	271
Personnel Action Forms Completed	169	202	292	275	200
FMLA/OFLA/OR PFML Claims Managed	64	64	17	50	28
Workers' Compensation Claims Managed	6	6	4	3	5

Performance Measures	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 est.
% of Regular Status Position Employees Who Pass Probation*	100%	100%	99%	100%	100%
Percentage of Current Job Descriptions	99%	100%	100%	100%	100%
Percentage of Employees with Current Performance Evaluations	100%	100%	100%	100%	100%
Percentage of Employees Participating in Wellness Programs	96%	97%	98%	98%	97%

\*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	FY20-21	FY21-22	FY22-23	FY23-24	Est FY24-25
Property Taxes Levied	\$5.8 million	\$5.9 million	\$6.2 million	\$6.4 million	\$6.5 million
City Funds/ Cost Centers	19/33	20/33	20/33	20/33	21/33
Total Budget	\$48 million	\$60 million	\$65 million	\$64 million	\$68 million
Debt Outstanding	\$12 million	\$11 million	\$9 million	\$8 million	\$8 million
Total Revenues	\$30 million	\$36 million	\$38 million	\$36 million	\$35 million
Total Expenditures	\$29 million	\$29 million	\$33 million	\$40 million	\$41 million

# Finance Department

## TOTAL EXPENDITURES

**\$729,700 Administrative Services Fund**  
**4.0 FTE**

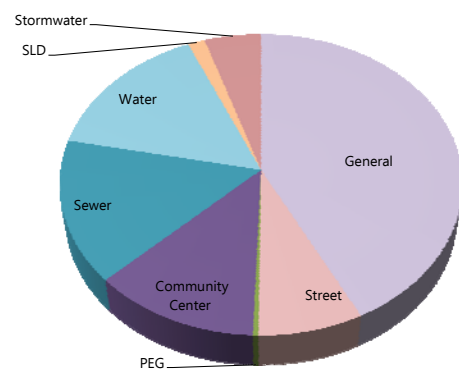
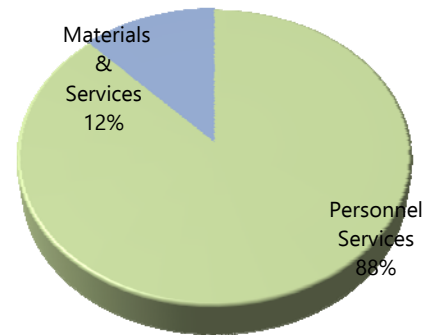
**Personnel Services \$655,700**

**Materials & Services \$74,000**

## ALLOCATION OF COSTS

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

General	\$	300,000
Street		57,600
PEG		2,200
Community Center		91,200
Sewer		113,100
Water		113,100
SLD		10,200
Stormwater		42,300
	\$	<u>729,700</u>



## INFORMATION SYSTEMS

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

## HIGHLIGHTS

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

## GOALS AND INITIATIVES

- Upgrade the City's camera servers and backup system

## WORKLOAD INDICATORS

Workload Indicators	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 est.
Computer Workstations supported	163	168	182	193	194
Telephones supported	121	123	123	125	125
City facilities networked	2	2	2	2	2

## Finance Department

### TOTAL EXPENDITURES

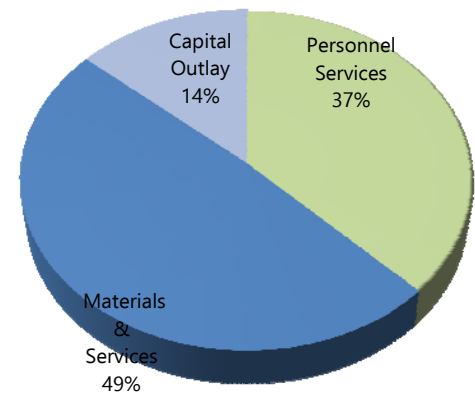
**\$951,300 Administrative Services Fund**

**2.0 FTE**

**Personnel Services \$356,200**

**Materials & Services \$465,100**

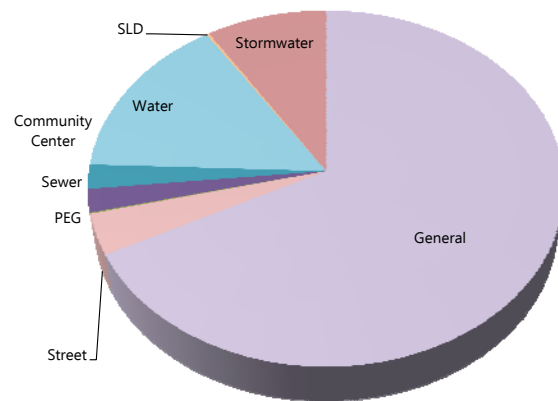
**Capital Outlay \$130,000**



### 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	\$	614,000
Street		27,500
PEG		900
Community Center		19,200
Sewer		32,100
Water		131,900
SLD		1,800
Stormwater		88,900
	\$	<u>916,300</u>



### UTILITY BILLING

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

### HIGHLIGHTS

- Continued commitment to providing excellent customer service

### GOALS AND INITIATIVES

- Update the online bill pay system

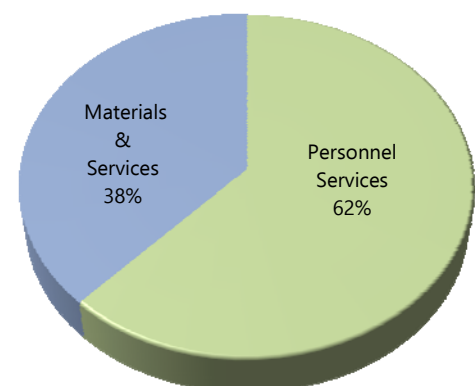
### TOTAL EXPENDITURES

**\$557,200 Administrative Services Fund**

**3.0 FTE**

**Personnel Services \$355,200**

**Materials & Services \$202,000**

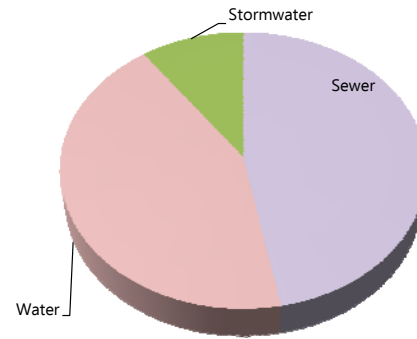


# Finance Department

## ALLOCATION OF COSTS

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

Sewer	\$	261,900
Water		239,600
Stormwater		55,700
	\$	<u>557,200</u>



## WORKLOAD INDICATORS

Workload Indicators	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 est.
Utility Bills processed	68,206	69,443	68,869	68,038	68,700
Utility accounts maintained	11,212	11,165	11,250	11,286	11,300
Shut-offs processed	511	299	275	381	400
Service Requests	2,825	3,209	2,967	3,243	3,200

## MUNICIPAL COURT

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

## HIGHLIGHTS, GOALS AND INITIATIVES

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

## WORKLOAD INDICATORS

Workload Indicators	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 est.
Citations Processed	1,667	1,249	1,661	921	1,200
Accounts sent to Collections	415	691	631	1,057	1,000
Amounts sent to Collections	\$515,285	\$502,250	\$406,688	\$525,514	\$400,000

## Finance Department

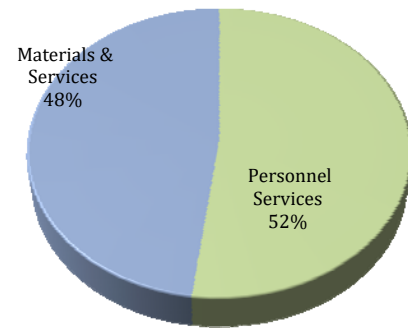
The City experienced a significant decrease in municipal court fines in fiscal year 2021-22 as the result of the COVID-19 pandemic in which a significant number of residents remained at home rather than maintaining their regular travel patterns.

**TOTAL EXPENDITURES \$233,800**

**FTE 1.0**

**Personnel Services \$121,800**

**Materials & Services \$112,000**



### *EVENT CENTER*

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

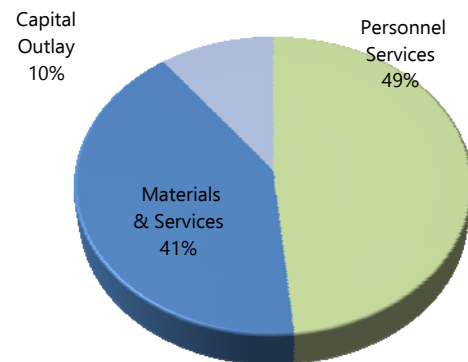
**TOTAL EXPENDITURES \$582,700**

**FTE 2.0**

**Personnel Services \$282,500**

**Materials & Services \$240,200**

**Capital Outlay \$60,000**



# Planning

## OVERVIEW

The Planning Department provides a variety of services that are important to the economic well-being and quality of life of Keizer businesses and residents. Services include managing 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. Code Enforcement regulates zoning violations, solid waste, noxious weeds, ROW vegetation, unsafe housing issues, parking enforcement, graffiti abatement, and other various City Ordinances. Building Permit Administration coordinates the building permit approval process, connecting development with other appropriate staff within the City, and to Marion County, and provides administrative processing of permits.

## COUNCIL GOALS ASSIGNED

- Urban Growth Boundary discussions
- Transportation Systems Plan Update
- Continue expanding and enhancing methods and opportunities to engage with as many Keizer citizens as possible so as to broaden communication with all of our residents.
- Climate Friendly and Equitable Communities implementation as applicable

## ADVISORY COMMITTEES

- Planning Commission

## PRIMARY FUNCTIONS

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

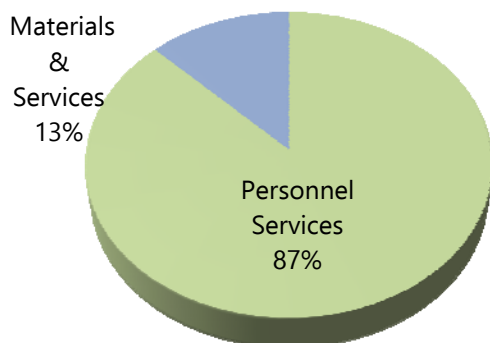
**TOTAL EXPENDITURES \$698,300**

**4.0 FTE**

**Personnel Services \$610,900**

**Materials & Services**

**\$87,400**



## WORKLOAD INDICATORS

\*Code Enforcement activity tracking does not include responses to unhoused persons

Workload Indicators	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25 Estimates
Land Use Applications	16	19	15	18	10
Building Permits Reviewed	144	134	142	125	120
Single Family Permits Issued: Including Middle-housing	18	31	34	50	40
Multi-family Permits Issued	8	8	3	9	3
Valuation of Permits Issued (in thousands)	\$28,162	\$16,356	\$30,985	\$30,009	\$20,000
Code Enf. Activity	660	1012	876	607 *	600

## **HIGHLIGHTS**

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

There have been several housing projects for “middle housing” this past year. The changes made to the Keizer Development Code and Comprehensive Plan that went into effect in June of 2022, as mandated, by HB2001, have resulted in the development of some of these additional housing types such as duplexes, triplexes, quadplexes, cottage clusters, and townhomes in residential areas. The majority of our new land use division requests continue to be pursued in order to develop these “middle housing” projects.

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

Significant staff time and coordination have been spent on the state-mandated Climate Friendly and Equitable Communities Rules (CFEC). Coordination with regional partners to complete the Scenario Planning process for our region is underway and will ultimately inform the City’s future update to the Transportation System Plan. Staff worked with technical support from the Council of Governments and consultants, to complete a study on “Climate Friendly Areas” which was a requirement of the rulemaking process. The study was submitted to and accepted by the Department of Land Conservation and Development at the end of 2023. Work toward the formal adoption of Climate Friendly Areas is underway, along with updating the code to comply with the “walkable design standards” of the CFEC rules. Work on the Transportation System Plan Update has begun and Staff has been working with ODOT and DLCD toward issuing a RFP and selecting consultants.

Code enforcement activities include Council adopted ordinances, Development Code requirements, Parking issues including addressing abandoned vehicles, junk, solid waste, and noxious vegetation. Code enforcement continues to provide significant support to the Police department for such things as homeless encampments, graffiti, and parking issues. Addressing ongoing issues of vacant homes, derelict buildings, squatters, and housing code (life safety violations) Code Enforcement has been innovative in rolling out new technology with assistance from the City’s GIS technician to track parking and graffiti activities in the City and has been integral in working with volunteer groups to abate graffiti in our neighborhood.

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**

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. UGB “town halls” are planned which will involve Planning Staff. In addition, the implementation and compliance with CFEC rules will be a priority. The Transportation System Plan Update will also be a significant project with robust involvement from the community that will be a priority during this upcoming year and through to completion.



# 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

**41 sworn FTE, 9 non-sworn FTE**

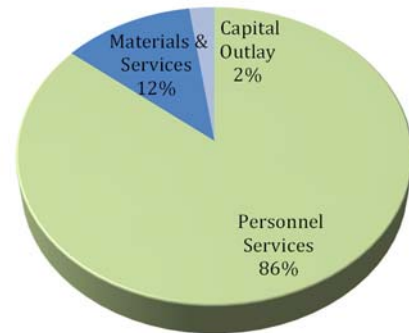
## TOTAL EXPENDITURES:

**\$11,545,600 General Fund – Police Operations**

**Personnel Services \$9,917,500**

**Materials & Services \$1,369,200**

**Capital Outlay - \$258,900**



Any given year averages about 21,000 documented police activities, though that average can vary significantly, with what has been an average daily workload of between 52 and 74 law enforcement-related events. One of those 21,000 documented police activities can be as simple as a three-minute, non-criminal traffic stop involving one police officer followed by a few minutes of data entry or as complex as a months-long death investigation involving many officers and hundreds of pages of documentation.

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

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

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

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

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

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

# Public Works Department

## OVERVIEW

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

## PRIMARY FUNCTIONS

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

## ADVISORY COMMITTEES

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

## PARKS DIVISION

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

## HIGHLIGHTS FY 24-25

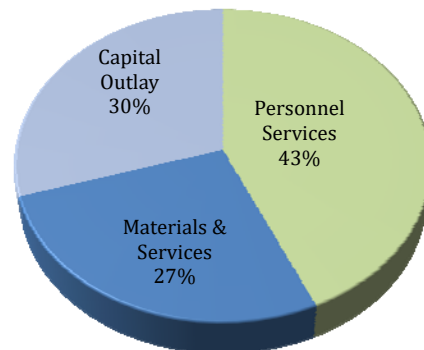
- Purchased New F-150
- Finished construction of new pickleball courts and parking lot at Keizer Rapids Park
- Began Bob Newton Park Playground replacement
- 

## TOTAL EXPENDITURES –\$1,375,600

**Personnel Services \$613,700**

**Materials & Services \$382,400**

**Capital Outlay \$379,500**



# Public Works Department

## PARK IMPROVEMENT FUND

### Capital Outlay - \$1,562,400

- Phase II of turf fields 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
- 5 Sports Courts

## 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 24-25

- Resurfaced 2.4 miles of various City streets.
- Installed Rapid Flashing Beacon at Lockhaven N and McClure.
- Updated ADA ramps at Menlo and Toni Avenue N.

## TOTAL REVENUES – \$3,198,500

primary source State Fuel tax TOTAL

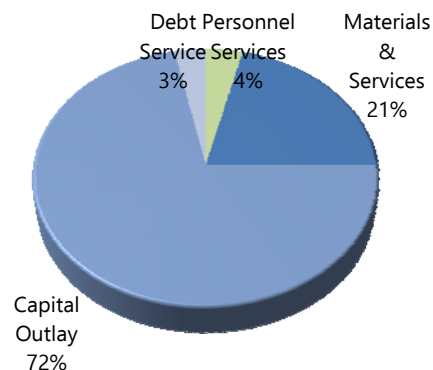
## EXPENDITURES – \$4,698,500

Personnel Services \$179,700

Materials & Services \$992,500

Capital Outlay \$3,374,800

Debt Service \$151,500



## INFRASTRUCTURE OPERATED AND MAINTAINED

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

## WATER DIVISION

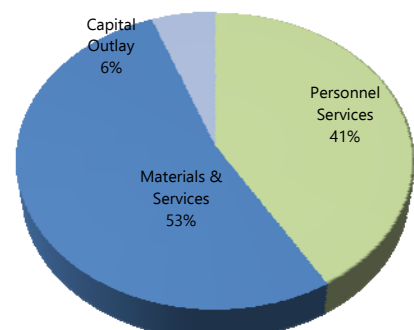
The Water Division provides safe, high quality, low cost drinking water that meets or exceeds state and federal regulations mandated by the Safe Drinking Water Act and the State of Oregon. The Water Division staff operates and maintains the production, treatment, and distribution system.

## HIGHLIGHTS FY 24-25

- 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 6 Water Main leaks
- Installed 20 new meters and 2 new water services
- Rehabilitated Delta Well
- Replaced and updated Programmable Logic Controllers and Telemetry Computer and Software
- Replaced 154 non-functioning meters
- Replaced 2004 Ford 550 Service Truck

## TOTAL REVENUES (Water & Water Facility Funds)

\$3,998,500- primarily user charges



# Public Works Department

## **TOTAL EXPENDITURES – \$4,111,000 Water Fund**

**Personnel Services \$1,677,900**

**Materials & Services \$2,220,300**

**Capital Outlay \$212,800**

## **\$850,000 Water Facility Fund (Capital Outlay)**

### **INFRASTRUCTURE OPERATED AND MAINTAINED**

- 15 Individual Pump Station Facilities
- 3 Reservoirs
- 131.21 Miles of Pipe
- 988 Fire Hydrants
- 1,984 Valves
- 11,112 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 24-25**

- 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.
- Inspected 1,969 catch basins and performed cleaning and repairs as needed.
- Conducted all required sampling in accordance with the state approved stormwater monitoring plan with no exceedances detected.
- Implemented the Public Education Plan to engage the community in reducing stormwater pollution.
- Continued to update Erosion Control and Stormwater Discharge Ordinances to meet permit/plans.

## **TOTAL REVENUES – \$1,727,000**

## **TOTAL EXPENDITURES – \$3,813,500**

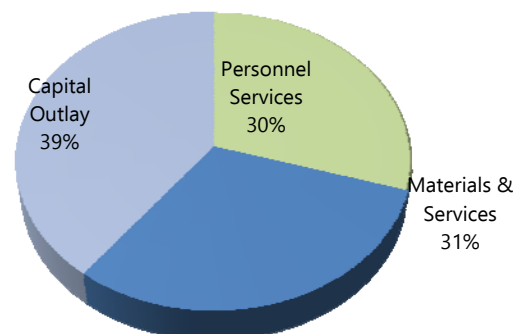
**Personnel Services - \$1,132,500**

**Materials & Services – \$1,174,700**

**Capital Outlay - \$1,506,300**

### **INFRASTRUCTURE OPERATED AND MAINTAINED**

- 78.7 miles of Storm Pipe (solid and perforated)
- 2,388 inlets
- 1,239 Manholes
- 112 Underground Injection Control systems
- 115 Outfalls
- 140,033 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 FY 24-25**

- Installed new Mini Split Heat Pump for Evidence Storage/Work room for Police Department

### **INFRASTRUCTURE OPERATED AND MAINTAINED**

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

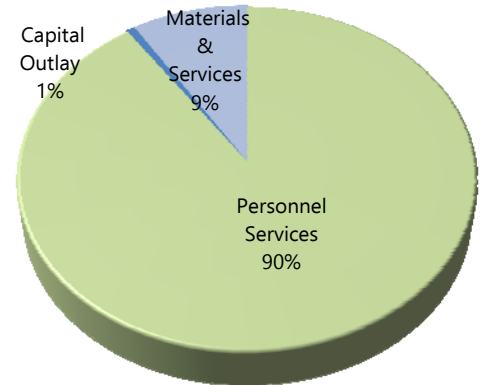
### **TOTAL EXPENDITURES – \$463,700 Facility Maintenance**

**Administrative Services Fund FTE 1.0**

**Personnel Services \$154,900**

**Materials & Services \$279,800**

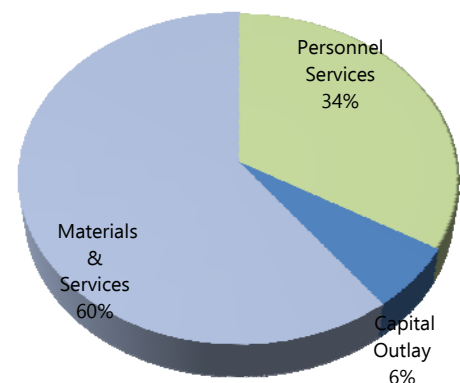
**Capital Outlay \$29,000**



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

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

General	\$	428,000
Street		19,700
PEG		600
Community Center		14,000
Sewer		14,600
Water		95,500
SLD		1,300
Stormwater		63,000
	\$	<u>636,700</u>



## ***PUBLIC WORKS NON-DEPARTMENTAL***

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

### **TOTAL EXPENDITURES – \$795,200**

**Public Works Administrative Services Fund 4.0 FTE**

**Personnel Services \$722,900**

**Materials & Services \$67,300**

**Capital Outlay - \$5,000**

### **ALLOCATION OF PUBLIC WORKS NON-DEPARTMENTAL COSTS**

## Public Works Department

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	\$	31,100
Street		273,500
Sewer		27,800
Water		249,700
Street Light Districts		25,400
Stormwater		<u>187,700</u>
	\$	<u><u>795,200</u></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.

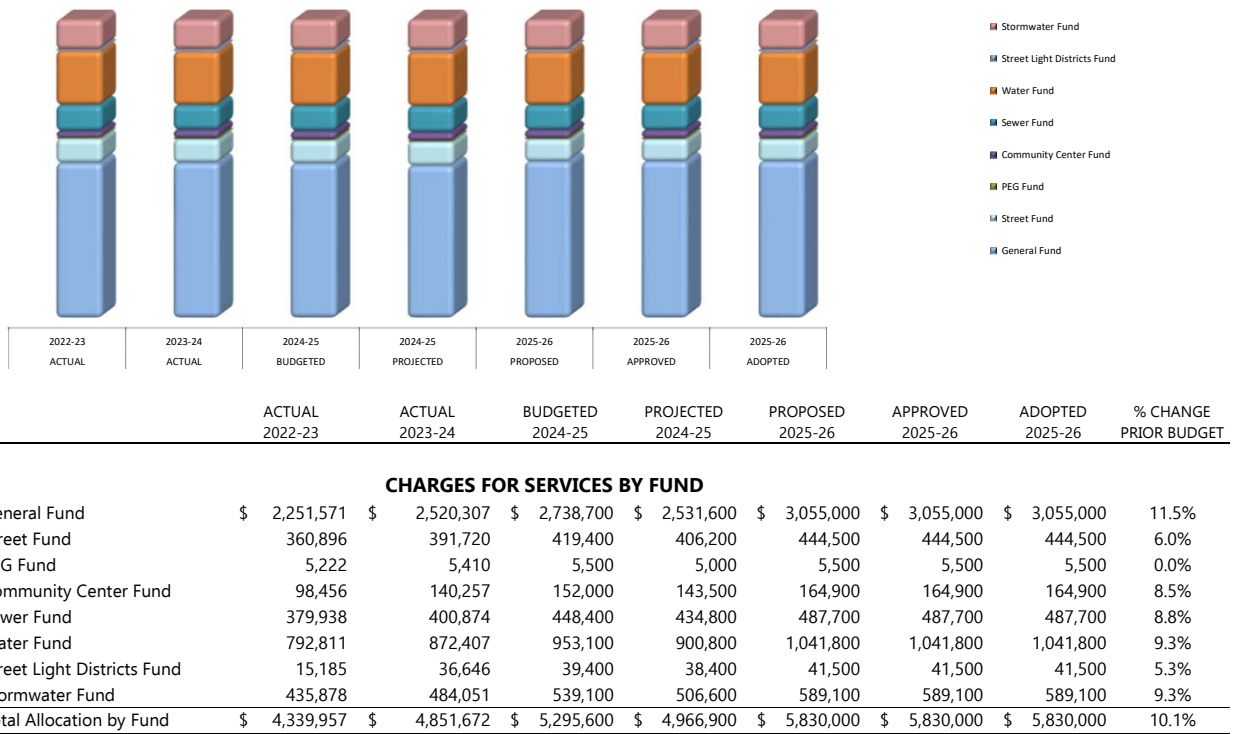
Administrative Services are provided by the following activities: General Administration (City Council and Non-departmental), City Manager's Office, City Attorney's Office, City Recorder's Department, Human Resources Department, Finance – Non-Departmental, Finance – Utility Billing, Finance - Information 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 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
2 <b>Beginning Balance:</b>	\$ 639,133	\$ 687,996	\$ 723,400	\$ 803,200	\$ 862,300	\$ 862,300	\$ 862,300	19.2%
3 <b>Revenues:</b>								
4 <b>Charges for Services:</b>								
5 Charges for Services	4,339,957	4,851,672	5,295,600	4,966,900	5,830,000	5,830,000	5,830,000	10.1%
6 <b>Intergovernmental:</b>								
7 Grants	-	15,841	-	-	-	-	-	
8 Intergovernmental IT Agreements	38,256	34,405	35,000	35,000	35,000	35,000	35,000	0.0%
9 <b>Total Intergovernmental</b>	38,256	50,246	35,000	35,000	35,000	35,000	35,000	0.0%
10 <b>Miscellaneous:</b>								
11 Interest	23,393	27,748	21,000	21,000	21,000	21,000	21,000	0.0%
12 Miscellaneous Revenue	3,413	37,198	3,000	3,000	3,000	3,000	3,000	0.0%
13 <b>Total Miscellaneous</b>	26,806	64,946	24,000	24,000	24,000	24,000	24,000	0.0%
14 <b>Total Revenues</b>	<b>4,405,019</b>	<b>4,966,864</b>	<b>5,354,600</b>	<b>5,025,900</b>	<b>5,889,000</b>	<b>5,889,000</b>	<b>5,889,000</b>	<b>10.0%</b>
15 <b>TOTAL RESOURCES</b>	<b>5,044,152</b>	<b>5,654,860</b>	<b>6,078,000</b>	<b>5,829,100</b>	<b>6,751,300</b>	<b>6,751,300</b>	<b>6,751,300</b>	<b>11.1%</b>
16 <b>REQUIREMENTS:</b>								
17 <b>Expenditures:</b>								
18 <b>Personnel Services:</b>								
19 City Manager	258,788	278,833	294,300	294,200	317,300	317,300	317,300	7.8%
20 City Attorney's Office	339,411	367,256	411,800	411,700	439,500	439,500	439,500	6.7%
21 City Recorder's Office	291,618	286,967	321,500	321,500	349,400	349,400	349,400	8.7%
22 Human Resources	355,830	383,058	368,600	311,800	409,400	409,400	409,400	11.1%
23 Finance - Non-Departmental	438,778	566,322	613,100	614,100	655,700	655,700	655,700	6.9%
24 Finance - Information Systems	283,016	312,955	331,100	331,100	356,200	356,200	356,200	7.6%
25 Finance - Utility Billing	280,349	261,610	321,000	314,300	355,200	355,200	355,200	10.7%
26 Civic Center Facilities	124,481	135,752	145,900	146,400	154,900	154,900	154,900	6.2%
27 Public Works	541,761	617,500	680,900	679,400	722,900	722,900	722,900	6.2%
28 <b>Total Personnel Services</b>	<b>2,914,032</b>	<b>3,210,253</b>	<b>3,488,200</b>	<b>3,424,500</b>	<b>3,760,500</b>	<b>3,760,500</b>	<b>3,760,500</b>	<b>7.8%</b>
29 <b>Materials &amp; Services:</b>								
30 General Administration	347,536	374,404	416,000	409,900	451,400	451,400	451,400	8.5%
31 City Manager	16,828	11,443	8,600	8,600	10,600	10,600	10,600	23.3%
32 City Attorney's Office	10,268	8,366	33,800	5,300	15,900	15,900	15,900	-53.0%
33 City Recorder's Office	5,408	3,913	6,500	6,500	6,500	6,500	6,500	0.0%
34 Human Resources	34,761	37,831	42,900	40,500	43,500	43,500	43,500	1.4%
35 Finance - Non-Departmental	47,538	54,028	81,800	63,500	74,000	74,000	74,000	-9.5%
36 Finance - Information Systems	280,302	306,192	365,000	361,000	465,100	465,100	465,100	27.4%
37 Finance - Utility Billing	188,308	199,356	195,300	193,300	202,000	202,000	202,000	3.4%
38 Civic Center Facilities	256,876	254,976	279,800	278,000	279,800	279,800	279,800	0.0%
39 Public Works	70,813	54,658	67,300	61,200	67,300	67,300	67,300	0.0%
40 <b>Total Materials &amp; Services</b>	<b>1,258,638</b>	<b>1,305,167</b>	<b>1,497,000</b>	<b>1,427,800</b>	<b>1,616,100</b>	<b>1,616,100</b>	<b>1,616,100</b>	<b>8.0%</b>
41 <b>Capital Outlay:</b>								
42 Finance - Information Systems	123,693	46,089	133,600	100,000	130,000	130,000	130,000	-2.7%
43 Public Works Administration	9,163	17,990	5,000	5,000	5,000	5,000	5,000	0.0%
44 Civic Center Facilities	50,630	272,172	-	9,500	29,000	29,000	29,000	
45 <b>Total Capital Outlay</b>	<b>183,486</b>	<b>336,251</b>	<b>138,600</b>	<b>114,500</b>	<b>164,000</b>	<b>164,000</b>	<b>164,000</b>	<b>18.3%</b>
46 <b>Total Expenditures</b>	<b>4,356,156</b>	<b>4,851,671</b>	<b>5,123,800</b>	<b>4,966,800</b>	<b>5,540,600</b>	<b>5,540,600</b>	<b>5,540,600</b>	<b>8.1%</b>
47 <b>Other Requirements:</b>								
48 Contingencies	-	-	792,600	-	856,400	856,400	856,400	8.0%
49 <b>Fund Balance:</b>								
50 Committed	687,996	803,189	161,600	862,300	354,300	354,300	354,300	119.2%
51 <b>TOTAL REQUIREMENTS</b>	<b>\$ 5,044,152</b>	<b>\$ 5,654,860</b>	<b>\$ 6,078,000</b>	<b>\$ 5,829,100</b>	<b>\$ 6,751,300</b>	<b>\$ 6,751,300</b>	<b>\$ 6,751,300</b>	<b>11.1%</b>



# Administrative Services Fund Summary



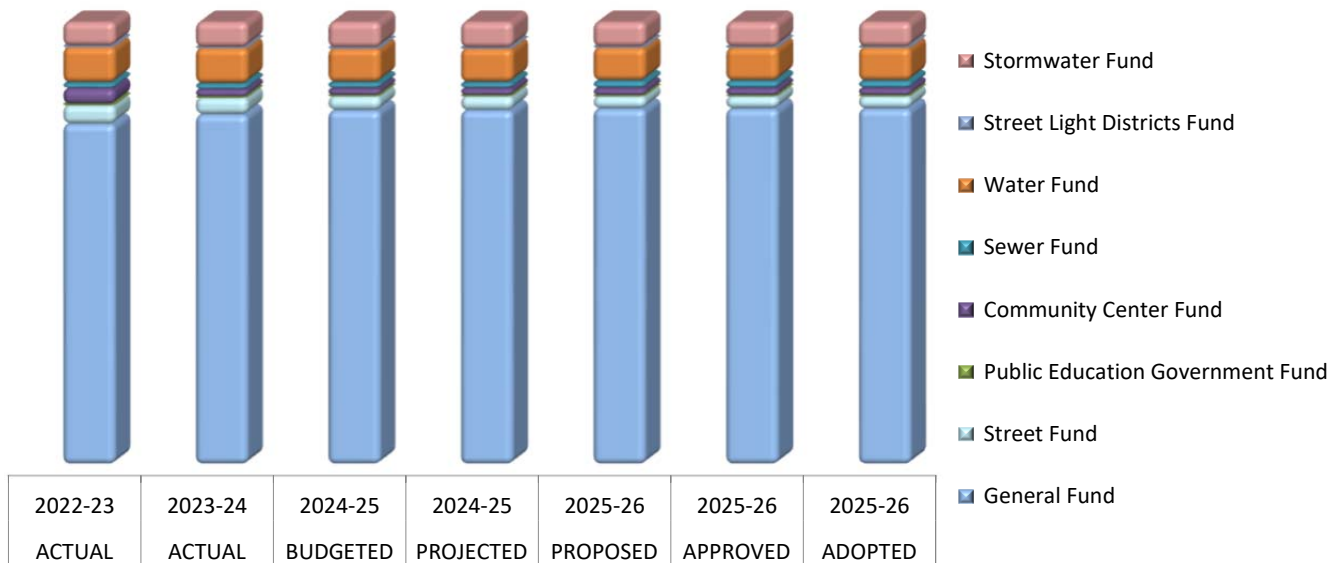
# City Manager's Office

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 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	275,616	290,276	302,900	302,800	327,900	327,900	327,900	8.3%
<b>6 TOTAL RESOURCES</b>	<b>275,616</b>	<b>290,276</b>	<b>302,900</b>	<b>302,800</b>	<b>327,900</b>	<b>327,900</b>	<b>327,900</b>	<b>8.3%</b>
<b>7 REQUIREMENTS:</b>								
<b>8 Expenditures:</b>								
<b>9 Personnel Services:</b>								
10 City Manager	177,516	183,942	192,100	192,100	197,400	197,400	197,400	2.8%
11 Vehicle Allowance	3,500	4,200	4,200	4,200	4,200	4,200	4,200	0.0%
12 Cell Phone Stipend	900	900	900	900	900	900	900	0.0%
13 Wellness	-	175	500	400	500	500	500	0.0%
14 Payroll Taxes	2,790	3,666	4,300	4,300	4,500	4,500	4,500	4.7%
15 Retirement	49,190	61,326	64,400	64,400	80,500	80,500	80,500	25.0%
16 Insurance Benefits	24,701	24,414	27,600	27,600	29,000	29,000	29,000	5.1%
17 Workers Compensation	191	210	300	300	300	300	300	0.0%
<b>18 Total Personnel Services</b>	<b>258,788</b>	<b>278,833</b>	<b>294,300</b>	<b>294,200</b>	<b>317,300</b>	<b>317,300</b>	<b>317,300</b>	<b>7.8%</b>
<b>19 Materials &amp; Services:</b>								
20 Meetings, Travel & Training	10,257	9,943	7,000	7,000	9,000	9,000	9,000	28.6%
21 Labor Attorney & Contractual Services	4,113	-	-	-	-	-	-	-
22 Liability Insurance	2,458	1,500	1,600	1,600	1,600	1,600	1,600	0.0%
<b>23 Total Materials &amp; Services</b>	<b>16,828</b>	<b>11,443</b>	<b>8,600</b>	<b>8,600</b>	<b>10,600</b>	<b>10,600</b>	<b>10,600</b>	<b>23.3%</b>
<b>24 Total Expenditures:</b>	<b>275,616</b>	<b>290,276</b>	<b>302,900</b>	<b>302,800</b>	<b>327,900</b>	<b>327,900</b>	<b>327,900</b>	<b>8.3%</b>
<b>25 Fund Balance:</b>								
26 Committed for Operations	-	-	-	-	-	-	-	-
<b>27 TOTAL REQUIREMENTS</b>	<b>\$ 275,616</b>	<b>\$ 290,276</b>	<b>\$ 302,900</b>	<b>\$ 302,800</b>	<b>\$ 327,900</b>	<b>\$ 327,900</b>	<b>\$ 327,900</b>	<b>8.3%</b>

## City Manager's Office



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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE/ Project Time
General Fund	\$ 211,926	\$ 229,340	\$ 242,100	\$ 242,000	\$ 263,400	\$ 263,400	\$ 263,400	80.3%
Street Fund	11,878	11,307	10,000	10,000	9,500	9,500	9,500	2.9%
Public Education Government Fund	281	300	300	300	300	300	300	0.1%
Community Center Fund	10,194	5,203	5,100	5,100	5,600	5,600	5,600	1.7%
Sewer Fund	3,273	3,502	3,900	3,900	5,200	5,200	5,200	1.6%
Water Fund	22,352	23,514	23,300	23,300	24,900	24,900	24,900	7.6%
Street Light Districts Fund	561	300	300	300	300	300	300	0.1%
Stormwater Fund	15,151	16,810	17,900	17,900	18,700	18,700	18,700	5.7%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 275,616</b>	<b>\$ 290,276</b>	<b>\$ 302,900</b>	<b>\$ 302,800</b>	<b>\$ 327,900</b>	<b>\$ 327,900</b>	<b>\$ 327,900</b>	<b>100.0%</b>

#### Budget Notes:

##### Expenditures:

- 9 The Budget provides a 2.7% salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

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

# City Attorney's Office

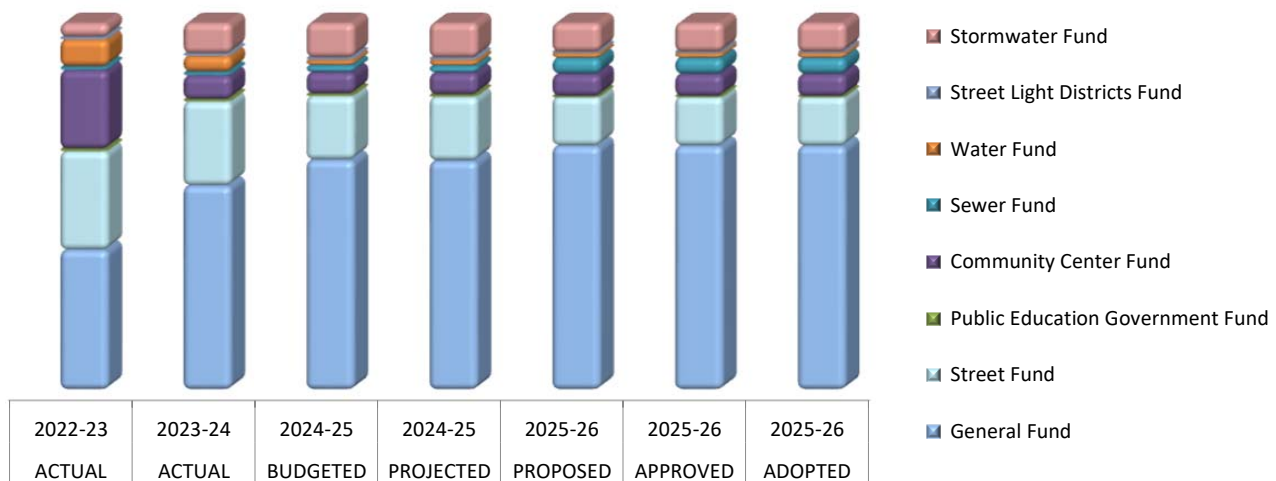
The City Attorney is a Charter officer, answering directly to the City Council. The City Attorney's Office is responsible for most legal matters involving the City, and also oversees the efforts of outside counsel for most matters requiring special expertise.

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

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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	349,679	375,622	445,600	417,000	455,400	455,400	455,400	2.2%
<b>6 TOTAL RESOURCES</b>	<b>349,679</b>	<b>375,622</b>	<b>445,600</b>	<b>417,000</b>	<b>455,400</b>	<b>455,400</b>	<b>455,400</b>	<b>2.2%</b>
<b>7 REQUIREMENTS:</b>								
<b>8 Expenditures:</b>								
<b>9 Personnel Services:</b>								
10 Attorney	161,057	164,149	183,000	183,100	188,000	188,000	188,000	2.7%
11 Administrative Support	70,446	74,955	80,100	80,100	82,200	82,200	82,200	2.6%
12 Cell Phone Stipend	900	900	900	900	900	900	900	0.0%
13 Wellness	494	465	1,000	800	1,000	1,000	1,000	0.0%
14 Payroll Taxes	3,575	4,769	5,500	5,500	6,000	6,000	6,000	9.1%
15 Retirement	53,257	72,894	85,700	85,700	103,000	103,000	103,000	20.2%
16 Insurance Benefits	49,399	48,828	55,200	55,200	58,000	58,000	58,000	5.1%
17 Workers Compensation	283	296	400	400	400	400	400	0.0%
<b>18 Total Personnel Services</b>	<b>339,411</b>	<b>367,256</b>	<b>411,800</b>	<b>411,700</b>	<b>439,500</b>	<b>439,500</b>	<b>439,500</b>	<b>6.7%</b>
<b>19 Materials &amp; Services:</b>								
20 Meetings, Travel & Training	3,600	3,671	5,300	5,300	5,500	5,500	5,500	3.8%
21 Legal Services Contracts	6,668	3,700	28,000	-	10,000	10,000	10,000	-64.3%
22 Law Library Maintenance	-	995	500	-	400	400	400	-20.0%
<b>23 Total Materials &amp; Services</b>	<b>10,268</b>	<b>8,366</b>	<b>33,800</b>	<b>5,300</b>	<b>15,900</b>	<b>15,900</b>	<b>15,900</b>	<b>-53.0%</b>
<b>24 Total Expenditures:</b>	<b>349,679</b>	<b>375,622</b>	<b>445,600</b>	<b>417,000</b>	<b>455,400</b>	<b>455,400</b>	<b>455,400</b>	<b>2.2%</b>
<b>25 Fund Balance:</b>								
26 Committed for Operations	-	-	-	-	-	-	-	-
<b>27 TOTAL REQUIREMENTS</b>	<b>\$ 349,679</b>	<b>\$ 375,622</b>	<b>\$ 445,600</b>	<b>\$ 417,000</b>	<b>\$ 455,400</b>	<b>\$ 455,400</b>	<b>\$ 455,400</b>	<b>2.2%</b>

# City Attorney's Office



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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	Project Time
General Fund	\$ 306,385	\$ 342,252	\$ 397,000	\$ 385,600	\$ 424,800	\$ 424,800	\$ 424,800	93.3%
Street Fund	18,840	17,276	15,000	14,600	12,300	12,300	12,300	2.7%
Public Education Government Fund	381	364	400	400	-	-	-	0.0%
Community Center Fund	15,034	4,910	5,100	5,000	5,500	5,500	5,500	1.2%
Sewer Fund	666	727	1,700	1,700	4,100	4,100	4,100	0.9%
Water Fund	5,233	3,364	1,300	1,300	1,400	1,400	1,400	0.3%
Street Light Districts Fund	381	364	400	400	-	-	-	0.0%
Stormwater Fund	2,759	6,365	8,200	8,000	7,300	7,300	7,300	1.6%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 349,679</b>	<b>\$ 375,622</b>	<b>\$ 429,100</b>	<b>\$ 417,000</b>	<b>\$ 455,400</b>	<b>\$ 455,400</b>	<b>\$ 455,400</b>	<b>100.0%</b>

### Budget Notes:

#### Expenditures:

9 The Budget provides a 2.7% 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).

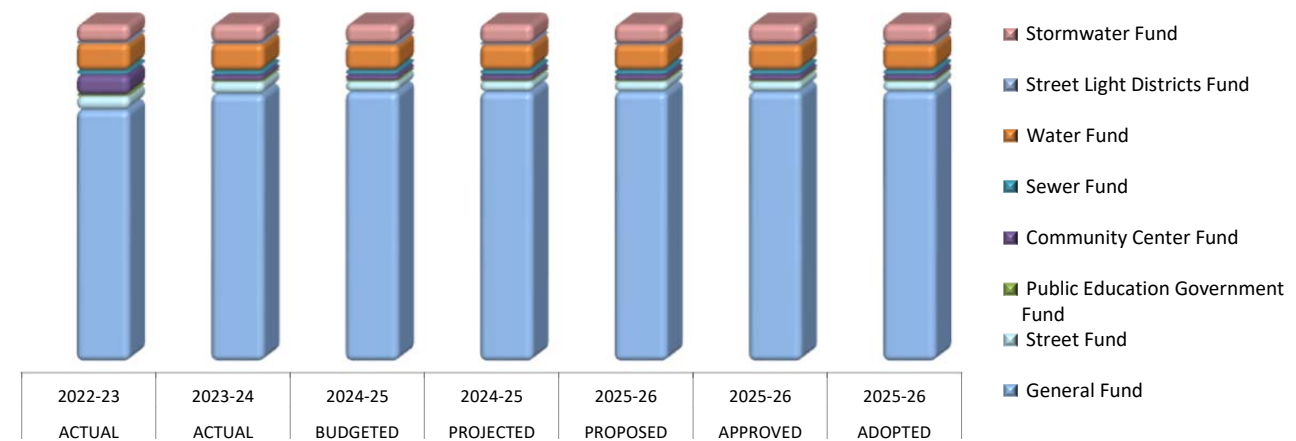
# City Recorder's Department

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 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	297,026	290,880	328,000	328,000	355,900	355,900	355,900	8.5%
<b>6 TOTAL RESOURCES</b>	<b>297,026</b>	<b>290,880</b>	<b>328,000</b>	<b>328,000</b>	<b>355,900</b>	<b>355,900</b>	<b>355,900</b>	<b>8.5%</b>
<b>7 REQUIREMENTS:</b>								
<b>8 Expenditures:</b>								
<b>9 Personnel Services:</b>								
10 City Recorder	114,580	105,278	119,100	119,100	126,100	126,100	126,100	5.9%
11 Administrative Support	70,446	69,705	76,300	76,300	78,400	78,400	78,400	2.8%
12 Overtime	-	81	500	500	2,000	2,000	2,000	300.0%
13 Cell Phone Stipend	900	825	900	900	900	900	900	0.0%
14 Wellness	519	955	1,000	1,000	1,000	1,000	1,000	0.0%
15 Payroll Taxes	2,894	3,516	4,100	4,100	4,500	4,500	4,500	9.8%
16 Retirement	52,643	57,526	64,100	64,100	78,200	78,200	78,200	22.0%
17 Insurance Benefits	49,400	48,828	55,200	55,200	58,000	58,000	58,000	5.1%
18 Workers Compensation	236	253	300	300	300	300	300	0.0%
<b>19 Total Personnel Services</b>	<b>291,618</b>	<b>286,967</b>	<b>321,500</b>	<b>321,500</b>	<b>349,400</b>	<b>349,400</b>	<b>349,400</b>	<b>8.7%</b>
<b>20 Materials &amp; Services:</b>								
21 Meetings, Travel & Training	5,408	3,913	6,500	6,500	6,500	6,500	6,500	0.0%
<b>22 Total Materials &amp; Services</b>	<b>5,408</b>	<b>3,913</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>0.0%</b>
<b>23 Total Expenditures:</b>	<b>297,026</b>	<b>290,880</b>	<b>328,000</b>	<b>328,000</b>	<b>355,900</b>	<b>355,900</b>	<b>355,900</b>	<b>8.5%</b>
<b>24 Fund Balance:</b>								
25 Committed for Operations	-	-	-	-	-	-	-	-
<b>26 TOTAL REQUIREMENTS</b>	<b>\$ 297,026</b>	<b>\$ 290,880</b>	<b>\$ 328,000</b>	<b>\$ 328,000</b>	<b>\$ 355,900</b>	<b>\$ 355,900</b>	<b>\$ 355,900</b>	<b>8.5%</b>

# City Recorder's Department



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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	Time Spent
General Fund	\$ 221,388	\$ 230,350	\$ 250,000	\$ 262,000	\$ 284,300	\$ 284,300	\$ 284,300	79.9%
Street Fund	12,738	11,327	10,300	10,800	11,700	11,700	11,700	3.3%
Public Education Government Fund	296	266	300	300	400	400	400	0.1%
Community Center Fund	18,070	5,133	5,300	5,600	6,100	6,100	6,100	1.7%
Sewer Fund	3,555	3,451	4,100	4,300	4,600	4,600	4,600	1.3%
Water Fund	24,390	23,539	24,100	25,300	27,400	27,400	27,400	7.7%
Street Light Districts Fund	296	266	300	300	400	400	400	0.1%
Stormwater Fund	16,293	16,548	18,500	19,400	21,000	21,000	21,000	5.9%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 297,026</b>	<b>\$ 290,880</b>	<b>\$ 312,900</b>	<b>\$ 328,000</b>	<b>\$ 355,900</b>	<b>\$ 355,900</b>	<b>\$ 355,900</b>	<b>100.0%</b>

### Budget Notes:

#### Expenditures:

- 9 The Budget provides a 2.7% 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

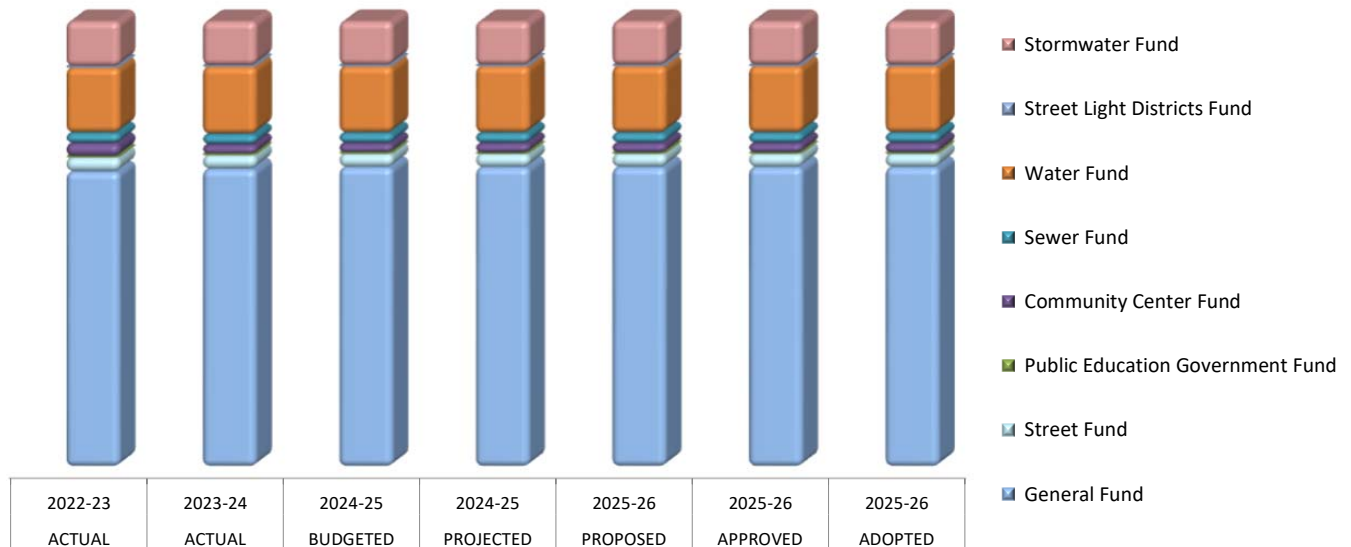
The Human Resources Department provides responsive employment and personnel services to the City's managers and employees as well as providing information and assistance to external customers and job applicants. The Department is responsible for a full range of comprehensive human resource services and 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 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
1 <b>RESOURCES:</b>								
2 <b>Beginning Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3 <b>Revenues:</b>								
4 <b>Charges for Services:</b>								
5 Administrative Service Charges	390,591	420,889	411,500	352,300	452,900	452,900	452,900	10.1%
6 <b>TOTAL RESOURCES</b>	<b>390,591</b>	<b>420,889</b>	<b>411,500</b>	<b>352,300</b>	<b>452,900</b>	<b>452,900</b>	<b>452,900</b>	<b>10.1%</b>
7 <b>REQUIREMENTS:</b>								
8 <b>Expenditures:</b>								
9 <b>Personnel Services:</b>								
10 Administrative Support	85,518	89,066	92,600	92,600	95,200	95,200	95,200	2.8%
11 Human Resources Director	146,075	151,338	145,500	92,100	153,200	153,200	153,200	5.3%
12 Cell Phone Stipend	1,800	1,800	1,800	1,200	1,800	1,800	1,800	0.0%
13 Wellness Program	1,083	940	1,000	1,000	1,000	1,000	1,000	0.0%
14 Payroll Taxes	3,634	4,820	5,500	4,000	5,500	5,500	5,500	0.0%
15 Retirement	68,034	86,009	66,700	65,400	94,400	94,400	94,400	41.5%
16 Insurance Benefits	49,400	48,828	55,200	55,200	58,000	58,000	58,000	5.1%
17 Workers Compensation	286	257	300	300	300	300	300	0.0%
18 <b>Total Personnel Services</b>	<b>355,830</b>	<b>383,058</b>	<b>368,600</b>	<b>311,800</b>	<b>409,400</b>	<b>409,400</b>	<b>409,400</b>	<b>11.1%</b>
19 <b>Materials &amp; Services:</b>								
20 Safety & Wellness	7,466	3,814	9,400	9,400	9,400	9,400	9,400	0.0%
21 Meetings, Travel & Training	3,944	6,010	6,000	6,000	6,000	6,000	6,000	0.0%
22 Labor Attorney -- City-wide	10,483	22,021	20,000	10,000	20,000	20,000	20,000	0.0%
23 Contractual Services	10,994	5,986	5,000	12,000	5,000	5,000	5,000	0.0%
24 Telephone	-	-	-	500	600	600	600	
25 Medical Testing	1,874	-	2,500	2,500	2,500	2,500	2,500	0.0%
26 <b>Total Materials &amp; Services</b>	<b>34,761</b>	<b>37,831</b>	<b>42,900</b>	<b>40,500</b>	<b>43,500</b>	<b>43,500</b>	<b>43,500</b>	<b>1.4%</b>
27 <b>Total Expenditures:</b>	<b>390,591</b>	<b>420,889</b>	<b>411,500</b>	<b>352,300</b>	<b>452,900</b>	<b>452,900</b>	<b>452,900</b>	<b>10.1%</b>
28 <b>Fund Balance:</b>								
29 Committed for Operations	-	-	-	-	-	-	-	-
30 <b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
31 <b>TOTAL REQUIREMENTS</b>	<b>\$ 390,591</b>	<b>\$ 420,889</b>	<b>\$ 411,500</b>	<b>\$ 352,300</b>	<b>\$ 452,900</b>	<b>\$ 452,900</b>	<b>\$ 452,900</b>	<b>10.1%</b>



# Human Resources Department



## SUMMARY OF HUMAN RESOURCES DEPARTMENT CHARGES BY FUND

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE
General Fund	\$ 258,555	\$ 281,192	\$ 307,800	\$ 236,700	\$ 304,400	\$ 304,400	\$ 304,400	67.2%
Street Fund	12,875	13,440	14,200	10,900	14,000	14,000	14,000	3.1%
Public Education Government Fund	387	379	500	400	500	500	500	0.1%
Community Center Fund	11,713	9,275	10,100	7,800	10,000	10,000	10,000	2.2%
Sewer Fund	9,002	9,654	10,500	8,100	10,400	10,400	10,400	2.3%
Water Fund	57,403	63,980	68,700	52,800	67,900	67,900	67,900	15.0%
Street Light Districts Fund	774	852	900	700	900	900	900	0.2%
Stormwater Fund	39,882	42,117	45,400	34,900	44,800	44,800	44,800	9.9%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 390,591</b>	<b>\$ 420,889</b>	<b>\$ 458,100</b>	<b>\$ 352,300</b>	<b>\$ 452,900</b>	<b>\$ 452,900</b>	<b>\$ 452,900</b>	<b>100.0%</b>

### Budget Notes:

#### Expenditures:

9 The Budget provides a 2.7% all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

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

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

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

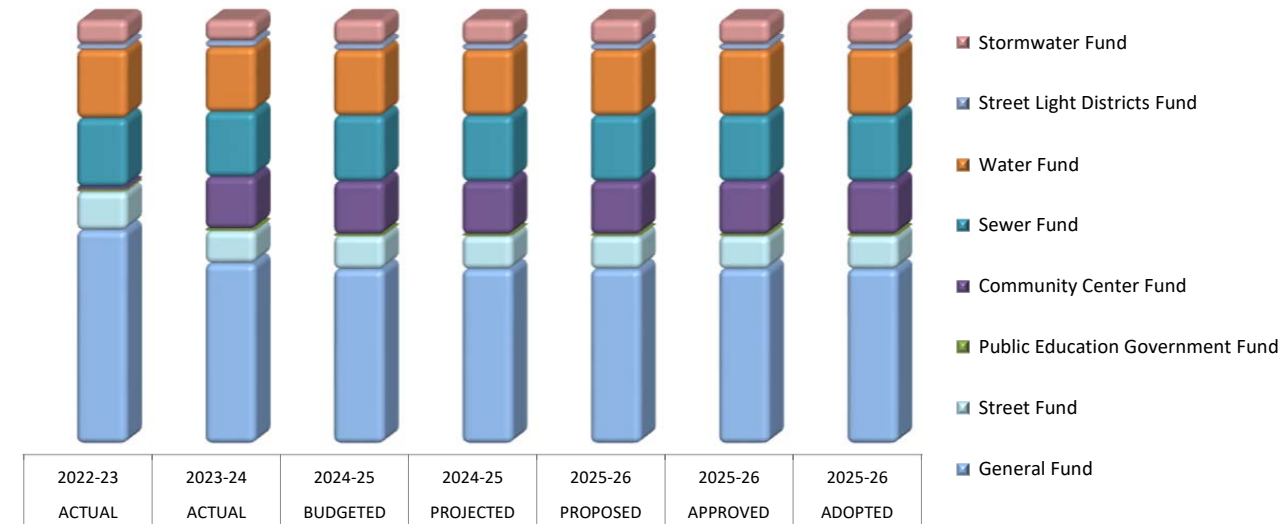
# Finance - Non-Departmental

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

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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	486,316	620,350	694,900	677,600	729,700	729,700	729,700	5.0%
<b>6 TOTAL RESOURCES</b>	<b>486,316</b>	<b>620,350</b>	<b>694,900</b>	<b>677,600</b>	<b>729,700</b>	<b>729,700</b>	<b>729,700</b>	<b>5.0%</b>
<b>7 REQUIREMENTS:</b>								
<b>8 Expenditures:</b>								
<b>9 Personnel Services:</b>								
10 Administrative Support	127,112	183,788	193,900	195,200	201,000	201,000	201,000	3.7%
11 Finance Director	150,703	162,013	174,300	174,400	179,100	179,100	179,100	2.8%
12 Overtime	1,540	529	2,000	1,000	2,000	2,000	2,000	0.0%
13 Cell Phone Stipend	675	1,500	1,800	1,800	1,800	1,800	1,800	0.0%
14 Wellness	1,535	1,320	2,000	1,500	2,000	2,000	2,000	0.0%
15 Payroll Taxes	4,315	6,878	8,100	7,800	8,400	8,400	8,400	3.7%
16 Retirement	72,768	112,130	120,100	121,500	145,000	145,000	145,000	20.7%
17 Insurance Benefits	79,700	97,656	110,300	110,300	115,800	115,800	115,800	5.0%
18 Workers Compensation	430	508	600	600	600	600	600	0.0%
<b>19 Total Personnel Services</b>	<b>438,778</b>	<b>566,322</b>	<b>613,100</b>	<b>614,100</b>	<b>655,700</b>	<b>655,700</b>	<b>655,700</b>	<b>6.9%</b>
<b>20 Materials &amp; Services:</b>								
21 Meetings, Travel & Training	3,986	2,270	4,000	3,500	4,000	4,000	4,000	0.0%
22 Audit Fees & Contractual Services	43,552	51,758	77,800	60,000	70,000	70,000	70,000	-10.0%
<b>23 Total Materials &amp; Services</b>	<b>47,538</b>	<b>54,028</b>	<b>81,800</b>	<b>63,500</b>	<b>74,000</b>	<b>74,000</b>	<b>74,000</b>	<b>-9.5%</b>
<b>24 Total Expenditures:</b>	<b>486,316</b>	<b>620,350</b>	<b>694,900</b>	<b>677,600</b>	<b>729,700</b>	<b>729,700</b>	<b>729,700</b>	<b>5.0%</b>
<b>25 Fund Balance:</b>								
26 Committed for Operations	-	-	-	-	-	-	-	
<b>27 Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>28 TOTAL REQUIREMENTS</b>	<b>\$ 486,316</b>	<b>\$ 620,350</b>	<b>\$ 694,900</b>	<b>\$ 677,600</b>	<b>\$ 729,700</b>	<b>\$ 729,700</b>	<b>\$ 729,700</b>	<b>5.0%</b>

## Finance - Non-Departmental



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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	Average Revenue/ Expense
General Fund	\$ 244,676	\$ 263,615	\$ 285,600	\$ 278,600	\$ 300,000	\$ 300,000	\$ 300,000	41.1%
Street Fund	44,243	47,792	54,900	53,500	57,600	57,600	57,600	7.9%
Public Education Government Fund	2,392	2,465	2,100	2,000	2,200	2,200	2,200	0.3%
Community Center Fund	2,943	76,335	86,900	84,700	91,200	91,200	91,200	12.5%
Sewer Fund	78,738	94,921	107,700	105,000	113,100	113,100	113,100	15.5%
Water Fund	78,738	94,921	107,700	105,000	113,100	113,100	113,100	15.5%
Street Light Districts Fund	6,347	9,293	9,700	9,500	10,200	10,200	10,200	1.4%
Stormwater Fund	28,239	31,008	40,300	39,300	42,300	42,300	42,300	5.8%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 486,316</b>	<b>\$ 620,350</b>	<b>\$ 694,900</b>	<b>\$ 677,600</b>	<b>\$ 729,700</b>	<b>\$ 729,700</b>	<b>\$ 729,700</b>	<b>100.00%</b>

#### Budget Notes:

##### Expenditures:

- 9 The Budget provides a 2.7% wage and salary increase for all non-represented. In addition step increases for those eligible as provided for in the City Personnel Policies.
- For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.
- 22 Audit fees and contractual services includes the annual financial audit, 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.

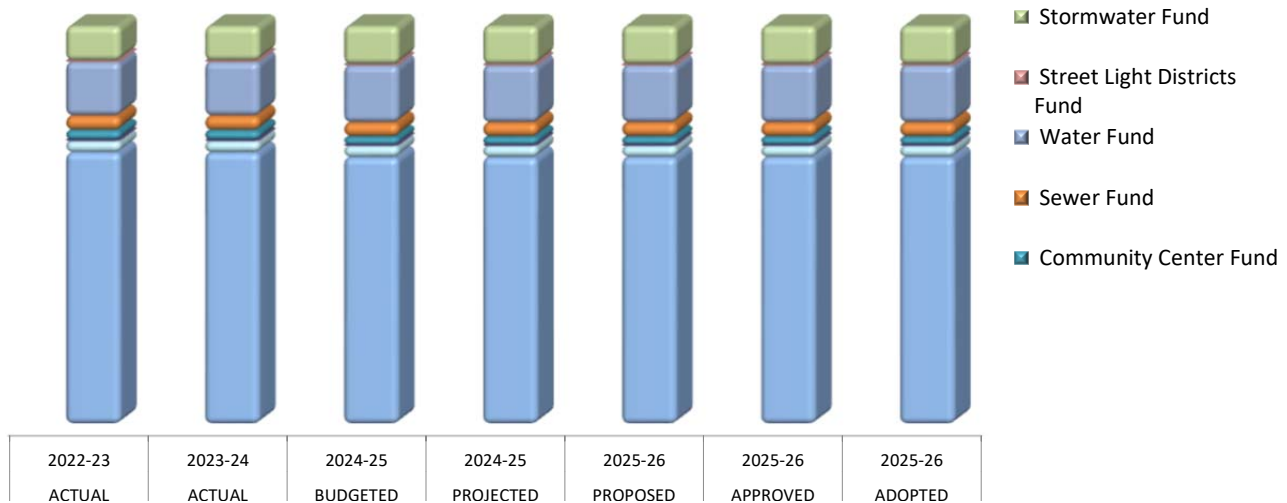
# Finance - Information Systems

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 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 30,436</b>	<b>\$ 68,692</b>	<b>\$ -</b>	<b>\$ 103,100</b>	<b>\$ 138,200</b>	<b>\$ 138,200</b>	<b>\$ 138,200</b>	
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	687,011	665,236	794,700	792,200	916,300	916,300	916,300	15.3%
<b>6 Intergovernmental:</b>								
7 Intergovernmental IT Agreements	38,256	34,405	35,000	35,000	35,000	35,000	35,000	0.0%
<b>8 TOTAL RESOURCES</b>	<b>755,703</b>	<b>768,333</b>	<b>829,700</b>	<b>930,300</b>	<b>1,089,500</b>	<b>1,089,500</b>	<b>1,089,500</b>	<b>31.3%</b>
<b>9 REQUIREMENTS:</b>								
<b>10 Expenditures:</b>								
<b>11 Personnel Services:</b>								
12 Network Support	181,441	196,181	204,200	204,400	209,800	209,800	209,800	2.7%
13 Overtime	486	-	-	-	-	-	-	
14 Cell Phone Stipend	1,800	1,800	1,800	1,800	1,800	1,800	1,800	0.0%
15 Wellness	110	370	1,000	600	1,000	1,000	1,000	0.0%
16 Payroll Taxes	2,787	3,925	4,300	4,300	4,700	4,700	4,700	9.3%
17 Retirement	46,710	61,598	64,200	64,400	80,500	80,500	80,500	25.4%
18 Insurance Benefits	49,400	48,827	55,200	55,200	58,000	58,000	58,000	5.1%
19 Workers Compensation	282	254	400	400	400	400	400	0.0%
<b>20 Total Personnel Services</b>	<b>283,016</b>	<b>312,955</b>	<b>331,100</b>	<b>331,100</b>	<b>356,200</b>	<b>356,200</b>	<b>356,200</b>	<b>7.6%</b>
<b>21 Materials &amp; Services:</b>								
22 Materials & Supplies	1,204	3,960	4,000	3,500	4,000	4,000	4,000	0.0%
23 Travel & Training	1,225	3,582	2,000	1,500	2,000	2,000	2,000	0.0%
24 Contractual Services	22,546	15,258	16,000	15,000	16,000	16,000	16,000	0.0%
25 Telephone	20,506	19,672	21,000	21,000	21,000	21,000	21,000	0.0%
26 Insurance - Auto	-	-	1,000	1,000	1,100	1,100	1,100	10.0%
27 Computer Software & Maintenance	209,580	242,469	295,000	295,000	395,000	395,000	395,000	33.9%
28 Office Equipment Maintenance	25,241	21,251	26,000	24,000	26,000	26,000	26,000	0.0%
<b>29 Total Materials &amp; Services</b>	<b>280,302</b>	<b>306,192</b>	<b>365,000</b>	<b>361,000</b>	<b>465,100</b>	<b>465,100</b>	<b>465,100</b>	<b>27.4%</b>
<b>30 Capital Outlay:</b>								
31 Computer Hardware	123,693	46,089	133,600	100,000	130,000	130,000	130,000	-2.7%
<b>32 Total Expenditures:</b>	<b>687,011</b>	<b>665,236</b>	<b>829,700</b>	<b>792,100</b>	<b>951,300</b>	<b>951,300</b>	<b>951,300</b>	<b>14.7%</b>
<b>33 Fund Balance:</b>								
34 Committed for Operations	68,692	103,097	-	138,200	138,200	138,200	138,200	
<b>35 Total Fund Balance</b>	<b>68,692</b>	<b>103,097</b>	<b>-</b>	<b>138,200</b>	<b>138,200</b>	<b>138,200</b>	<b>138,200</b>	
<b>36 TOTAL REQUIREMENTS</b>	<b>\$ 755,703</b>	<b>\$ 768,333</b>	<b>\$ 829,700</b>	<b>\$ 930,300</b>	<b>\$ 1,089,500</b>	<b>\$ 1,089,500</b>	<b>\$ 1,089,500</b>	<b>31.3%</b>

## Finance - Information Systems



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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	Allocation
General Fund	\$ 468,592	\$ 453,628	\$ 522,300	\$ 530,700	\$ 614,000	\$ 614,000	\$ 614,000	67.0%
Street Fund	20,655	19,971	23,400	23,800	27,500	27,500	27,500	3.0%
PEG Fund	676	635	800	800	900	900	900	0.1%
Community Center Fund	17,180	16,613	16,400	16,700	19,200	19,200	19,200	2.1%
Sewer Fund	24,708	23,966	27,300	27,700	32,100	32,100	32,100	3.5%
Water Fund	93,429	90,508	112,300	114,100	131,900	131,900	131,900	14.4%
Street Light Districts Fund	1,351	1,362	1,600	1,600	1,800	1,800	1,800	0.2%
Stormwater Fund	60,420	58,553	75,600	76,800	88,900	88,900	88,900	9.7%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 687,011</b>	<b>\$ 665,236</b>	<b>\$ 779,700</b>	<b>\$ 792,200</b>	<b>\$ 916,300</b>	<b>\$ 916,300</b>	<b>\$ 916,300</b>	<b>100.0%</b>

#### Budget Notes:

##### Expenditures:

- 11 The Budget provides a 2.7% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.  
  
For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.
- 27 The increase in Computer Software is associated with moving the email to the cloud annual increases in software maintenance agreements for existing software packages.
- 31 The City will be replacing the camera system server and the backup server while continuing to replace desktop and laptop computers.

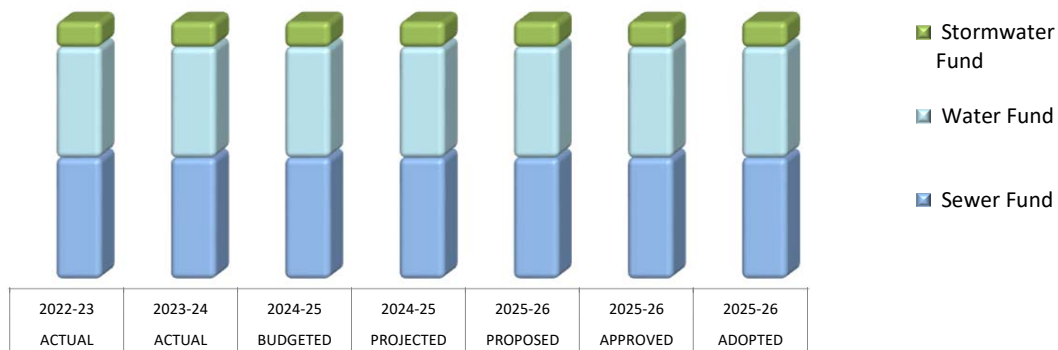
## Finance - Utility Billing

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 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	468,657	460,966	516,300	507,600	557,200	557,200	557,200	7.9%
<b>6 TOTAL RESOURCES</b>	<b>468,657</b>	<b>460,966</b>	<b>516,300</b>	<b>507,600</b>	<b>557,200</b>	<b>557,200</b>	<b>557,200</b>	<b>7.9%</b>
<b>7 REQUIREMENTS:</b>								
<b>8 Expenditures:</b>								
<b>9 Personnel Services:</b>								
10 Administrative Support	157,226	136,518	173,700	174,400	186,100	186,100	186,100	7.1%
11 Overtime	6,527	6,311	2,000	5,000	5,000	5,000	5,000	150.0%
12 Wellness	558	(20)	1,500	400	1,500	1,500	1,500	0.0%
13 Payroll Taxes	2,557	2,908	3,700	3,800	4,100	4,100	4,100	10.8%
14 Retirement	39,011	42,200	56,700	47,300	71,000	71,000	71,000	25.2%
15 Insurance Benefits	73,999	73,242	82,800	82,800	86,900	86,900	86,900	5.0%
16 Workers Compensation	471	451	600	600	600	600	600	0.0%
<b>17 Total Personnel Services</b>	<b>280,349</b>	<b>261,610</b>	<b>321,000</b>	<b>314,300</b>	<b>355,200</b>	<b>355,200</b>	<b>355,200</b>	<b>10.7%</b>
<b>18 Materials &amp; Services:</b>								
19 Postage & Printing	60,287	58,612	63,000	63,000	65,000	65,000	65,000	3.2%
20 Contractual Services	127,963	139,607	129,800	129,800	135,000	135,000	135,000	4.0%
21 Meetings, Travel & Training	58	1,137	2,500	500	2,000	2,000	2,000	-20.0%
<b>22 Total Materials &amp; Services</b>	<b>188,308</b>	<b>199,356</b>	<b>195,300</b>	<b>193,300</b>	<b>202,000</b>	<b>202,000</b>	<b>202,000</b>	<b>3.4%</b>
<b>23 Total Expenditures</b>	<b>468,657</b>	<b>460,966</b>	<b>516,300</b>	<b>507,600</b>	<b>557,200</b>	<b>557,200</b>	<b>557,200</b>	<b>7.9%</b>
<b>24 Fund Balance:</b>								
25 Committed for Operations	-	-	-	-	-	-	-	
<b>26 Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>27 TOTAL REQUIREMENTS</b>	<b>\$ 468,657</b>	<b>\$ 460,966</b>	<b>\$ 516,300</b>	<b>\$ 507,600</b>	<b>\$ 557,200</b>	<b>\$ 557,200</b>	<b>\$ 557,200</b>	<b>7.9%</b>

## Finance - Utility Billing



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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	Utility Account Allocation
Sewer Fund	\$ 220,293	\$ 216,663	\$ 242,700	\$ 238,600	\$ 261,900	\$ 261,900	\$ 261,900	47%
Water Fund	201,479	198,206	222,000	218,300	239,600	239,600	239,600	43%
Stormwater Fund	46,885	46,097	51,600	50,700	55,700	55,700	55,700	10%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 468,657</b>	<b>\$ 460,966</b>	<b>\$ 516,300</b>	<b>\$ 507,600</b>	<b>\$ 557,200</b>	<b>\$ 557,200</b>	<b>\$ 557,200</b>	<b>100%</b>

#### Budget Notes:

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

#### Expenditures:

9 The Budget provides a 2.7% 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.

# Public Works - Non-Departmental

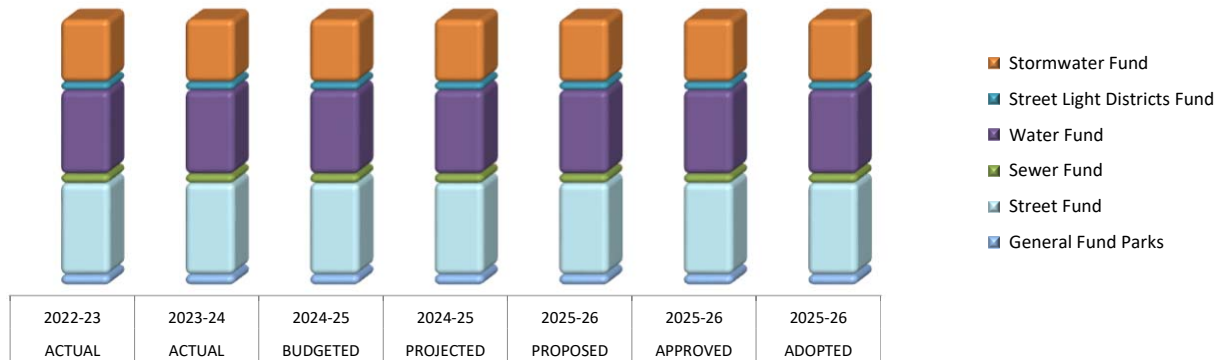
The Public Works Department is responsible for providing efficient and sound infrastructure, facilities, and services regarding the City's transportation, water, wastewater, stormwater, parks and building and property management. These services are required year round and are fundamental in supporting 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
	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	PRIOR BUDGET
1 <b>RESOURCES:</b>								
2 <b>Beginning Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3 <b>Revenues:</b>								
4 <b>Charges for Services:</b>								
5 Administrative Service Charges	621,737	690,148	753,200	745,600	795,200	795,200	795,200	5.6%
6 <b>TOTAL RESOURCES</b>	<b>621,737</b>	<b>690,148</b>	<b>753,200</b>	<b>745,600</b>	<b>795,200</b>	<b>795,200</b>	<b>795,200</b>	<b>5.6%</b>
7 <b>REQUIREMENTS:</b>								
8 <b>Expenditures:</b>								
9 <b>Personnel Services:</b>								
10 Public Works Director	146,091	151,338	158,100	158,100	162,500	162,500	162,500	2.8%
11 Municipal Utility Workers	188,548	195,366	204,200	206,400	209,800	209,800	209,800	2.7%
12 Administrative Support	27,989	44,522	59,700	59,700	63,200	63,200	63,200	5.9%
13 Overtime	-	66	500	500	500	500	500	0.0%
14 Cell Phone and Clothing Stipend	2,600	2,600	2,600	2,600	2,600	2,600	2,600	0.0%
15 Wellness	709	950	2,000	1,000	2,000	2,000	2,000	0.0%
16 Payroll Taxes	5,649	7,870	9,300	8,900	9,600	9,600	9,600	3.2%
17 Retirement	86,569	114,187	123,400	122,100	145,800	145,800	145,800	18.2%
18 Insurance Benefits	80,200	97,656	116,100	116,100	121,900	121,900	121,900	5.0%
19 Workers Compensation	3,406	2,945	5,000	4,000	5,000	5,000	5,000	0.0%
20 <b>Total Personnel Services</b>	<b>541,761</b>	<b>617,500</b>	<b>680,900</b>	<b>679,400</b>	<b>722,900</b>	<b>722,900</b>	<b>722,900</b>	<b>6.2%</b>
21 <b>Materials &amp; Services:</b>								
22 Shop Operations and Supplies	26,352	10,315	14,000	12,000	14,000	14,000	14,000	0.0%
23 Meetings, Travel & Training	-	-	500	100	500	500	500	0.0%
24 Labor Attorney	6,729	2,324	1,000	500	1,000	1,000	1,000	0.0%
25 Janitorial Services	6,462	6,558	7,000	7,000	7,000	7,000	7,000	0.0%
26 Shop Utilities	11,809	11,891	14,000	13,500	14,000	14,000	14,000	0.0%
27 Telephone, Telemetry & Fire Alarm	2,025	1,541	2,000	2,000	2,000	2,000	2,000	0.0%
28 Insurance - Auto	17,391	22,029	28,600	26,100	28,600	28,600	28,600	0.0%
29 Medical Testing	45	-	200	-	200	200	200	0.0%
30 <b>Total Materials &amp; Services</b>	<b>70,813</b>	<b>54,658</b>	<b>67,300</b>	<b>61,200</b>	<b>67,300</b>	<b>67,300</b>	<b>67,300</b>	<b>0.0%</b>
31 <b>Capital Outlay:</b>								
32 Shop Improvements	9,163	17,990	5,000	5,000	5,000	5,000	5,000	0.0%
33 <b>Total Expenditures</b>	<b>621,737</b>	<b>690,148</b>	<b>753,200</b>	<b>745,600</b>	<b>795,200</b>	<b>795,200</b>	<b>795,200</b>	<b>5.6%</b>
34 <b>Fund Balance:</b>								
35 Committed for Operations	-	-	-	-	-	-	-	
36 <b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
37 <b>TOTAL REQUIREMENTS</b>	<b>\$ 621,737</b>	<b>\$ 690,148</b>	<b>\$ 753,200</b>	<b>\$ 745,600</b>	<b>\$ 795,200</b>	<b>\$ 795,200</b>	<b>\$ 795,200</b>	<b>5.6%</b>



## Public Works - Non-Departmental



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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	Allocation
General Fund Parks	\$ 24,144	\$ 26,956	\$ 29,300	\$ 29,000	\$ 31,100	\$ 31,100	\$ 31,100	3.9%
Street Fund	213,921	237,390	259,100	256,500	273,500	273,500	273,500	34.4%
Sewer Fund	21,804	24,109	26,400	26,100	27,800	27,800	27,800	3.5%
Water Fund	195,205	216,698	236,500	234,100	249,700	249,700	249,700	31.4%
Street Light Districts Fund	19,932	22,116	24,100	23,900	25,400	25,400	25,400	3.2%
Stormwater Fund	146,731	162,879	177,800	176,000	187,700	187,700	187,700	23.6%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 621,737</b>	<b>\$ 690,148</b>	<b>\$ 753,200</b>	<b>\$ 745,600</b>	<b>\$ 795,200</b>	<b>\$ 795,200</b>	<b>\$ 795,200</b>	<b>100.0%</b>

#### Budget Notes:

##### Expenditures:

##### Personnel Services:

- 9 The Budget provides a 2.7% 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.

# Public Works - Civic Center Facilities

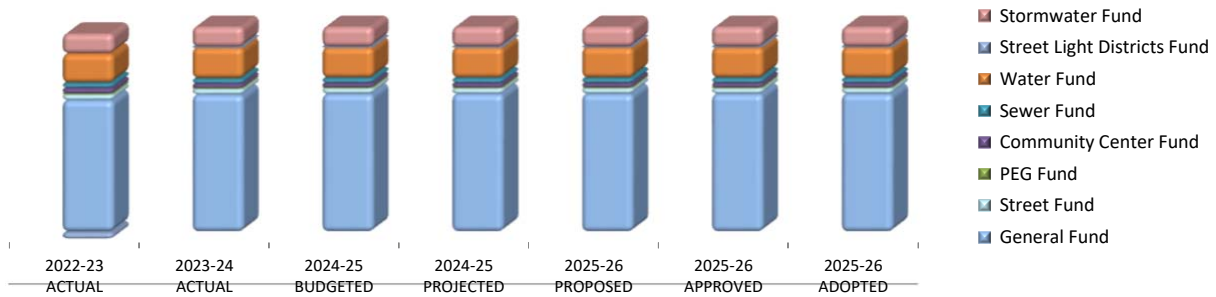
The Civic Center Facility Fund accounts for operations and maintenance of the Civic Center. Facility Maintenance staff will continue to maintain the facility at a level that allows maximum efficiency of all staff. The Facility Maintenance staff will continue refining the programming of the HVAC units 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 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>								
3     Restricted for Civic Center Improvements	\$ 548,210	\$ 532,010	\$ 585,800	\$ 532,000	\$ 532,000	\$ 532,000	\$ 532,000	-9.2%
4     Unrestricted	-	-	-	-	-	-	-	-
<b>5 Total Beginning Balances</b>	<b>548,210</b>	<b>532,010</b>	<b>585,800</b>	<b>532,000</b>	<b>532,000</b>	<b>532,000</b>	<b>532,000</b>	<b>-9.2%</b>
<b>6 Revenues:</b>								
<b>7 Charges for Services:</b>								
8     Administrative Service Charges	415,787	662,900	494,900	433,900	636,700	636,700	636,700	28.7%
<b>9 TOTAL RESOURCES</b>	<b>963,997</b>	<b>1,194,910</b>	<b>1,080,700</b>	<b>965,900</b>	<b>1,168,700</b>	<b>1,168,700</b>	<b>1,168,700</b>	<b>8.1%</b>
<b>10 REQUIREMENTS:</b>								
<b>11 Expenditures:</b>								
<b>12 Personnel Services:</b>								
13     Municipal Utility Worker	8,711	9,300	9,800	9,800	10,000	10,000	10,000	2.0%
14     Facility Maintenance Technician	65,202	69,503	72,700	72,700	74,600	74,600	74,600	2.6%
15     Overtime	258	736	600	600	600	600	600	0.0%
16     Clothing Allowance	530	530	500	500	500	500	500	0.0%
17     Wellness	518	484	600	600	600	600	600	0.0%
18     Payroll Taxes	1,182	1,580	1,900	1,800	1,900	1,900	1,900	0.0%
19     Retirement	20,339	26,214	27,200	27,800	32,500	32,500	32,500	19.5%
20     Insurance Benefits	27,200	26,855	31,900	31,900	33,500	33,500	33,500	5.0%
21     Workers Compensation	541	550	700	700	700	700	700	0.0%
<b>22 Total Personnel Services</b>	<b>124,481</b>	<b>135,752</b>	<b>145,900</b>	<b>146,400</b>	<b>154,900</b>	<b>154,900</b>	<b>154,900</b>	<b>6.2%</b>
<b>23 Materials &amp; Services:</b>								
24     Contractual Services	7,213	17,313	16,000	16,000	16,000	16,000	16,000	0.0%
25     Janitorial Services	84,800	86,641	85,000	85,000	85,000	85,000	85,000	0.0%
26     Utilities	125,492	127,893	140,000	140,000	140,000	140,000	140,000	0.0%
27     Equipment Maintenance & Replacement	31,810	14,955	24,000	30,000	24,000	24,000	24,000	0.0%
28     Maintenance Supplies	2,590	2,701	7,000	1,000	7,000	7,000	7,000	0.0%
29     Janitorial Supplies	4,971	5,473	7,800	6,000	7,800	7,800	7,800	0.0%
30     Medical Testing	-	-	-	-	-	-	-	-
<b>31 Total Materials &amp; Services</b>	<b>256,876</b>	<b>254,976</b>	<b>279,800</b>	<b>278,000</b>	<b>279,800</b>	<b>279,800</b>	<b>279,800</b>	<b>0.0%</b>
<b>32 Capital Outlay:</b>								
33     Civic Center Improvements	50,630	272,172	-	9,500	29,000	29,000	29,000	-
<b>34 Total Expenditures</b>	<b>431,987</b>	<b>662,900</b>	<b>425,700</b>	<b>433,900</b>	<b>463,700</b>	<b>463,700</b>	<b>463,700</b>	<b>8.9%</b>
<b>35 Other Requirements:</b>								
<b>36 Contingency:</b>								
37     Operating Contingency	-	-	5,000	-	5,000	5,000	5,000	0.0%
38     Civic Center Improvements	-	-	650,000	-	700,000	700,000	700,000	7.7%
<b>39 Total Contingency</b>	<b>-</b>	<b>-</b>	<b>655,000</b>	<b>-</b>	<b>705,000</b>	<b>705,000</b>	<b>705,000</b>	<b>7.6%</b>

## Public Works - Civic Center Facilities

		ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
40	<b>Fund Balance:</b>								
41	Committed for Civic Center Improvements	532,010	532,010	-	532,000	-	-	-	
42	Committed for Operations	-	-	-	-	-	-	-	
43	<b>Total Fund Balance</b>	<b>532,010</b>	<b>532,010</b>	<b>-</b>	<b>532,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
44	<b>TOTAL REQUIREMENTS</b>	<b>\$963,997</b>	<b>\$ 1,194,910</b>	<b>\$ 1,080,700</b>	<b>\$ 965,900</b>	<b>\$ 1,168,700</b>	<b>\$ 1,168,700</b>	<b>\$ 1,168,700</b>	<b>8%</b>



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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE
General Fund	\$ 285,836	\$ 442,813	\$ 332,600	\$ 291,500	\$ 428,000	\$ 428,000	\$ 428,000	67.2%
Street Fund	14,243	21,208	15,300	13,400	19,700	19,700	19,700	3.1%
PEG Fund	440	637	500	400	600	600	600	0.1%
Community Center Fund	12,925	14,563	10,900	9,600	14,000	14,000	14,000	2.2%
Sewer Fund	9,935	15,292	11,400	10,000	14,600	14,600	14,600	2.3%
Water Fund	63,480	100,759	74,200	65,100	95,500	95,500	95,500	15.0%
Street Light Districts Fund	(15,121)	1,365	1,000	900	1,300	1,300	1,300	0.2%
Stormwater Fund	44,049	66,263	49,000	43,000	63,000	63,000	63,000	9.9%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 415,787</b>	<b>\$ 662,900</b>	<b>\$ 494,900</b>	<b>\$ 433,900</b>	<b>\$ 636,700</b>	<b>\$ 636,700</b>	<b>\$ 636,700</b>	<b>100.0%</b>

#### Budget Notes:

##### Expenditures:

##### Personnel Services:

- 12 The Budget provides a 2.7% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

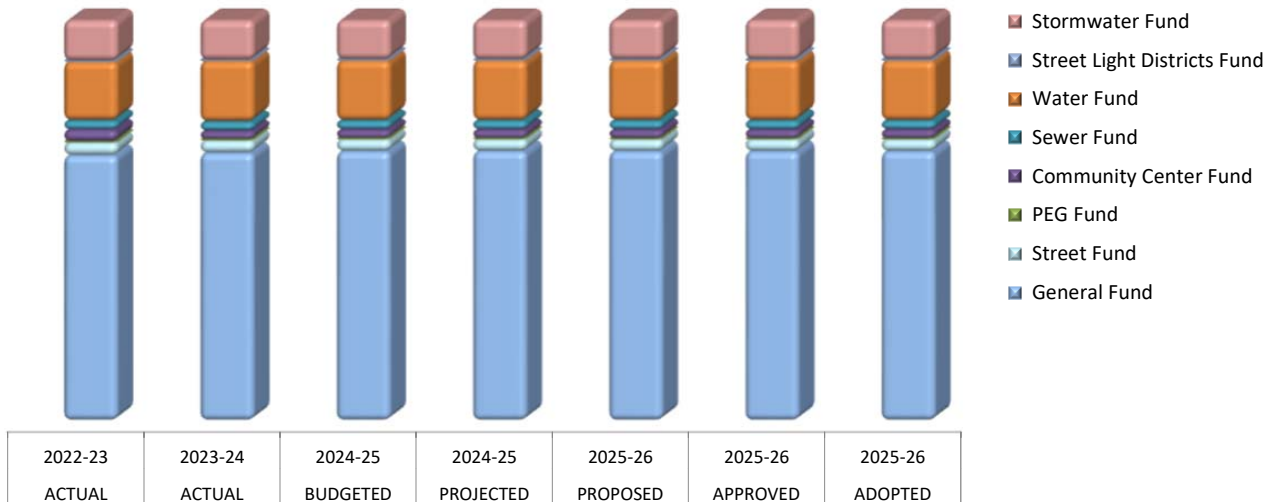
For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

# General Administration

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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 60,487</b>	<b>\$ 87,294</b>	<b>\$ 137,600</b>	<b>\$ 168,100</b>	<b>\$ 192,100</b>	<b>\$ 192,100</b>	<b>\$ 192,100</b>	<b>39.6%</b>
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Administrative Service Charges	347,537	374,405	553,600	409,900	602,800	602,800	602,800	8.9%
<b>6 Intergovernmental:</b>								
7 Grants	-	15,841	-	-	-	-	-	
<b>8 Miscellaneous:</b>								
9 Interest	23,393	27,748	21,000	21,000	21,000	21,000	21,000	0.0%
10 Miscellaneous	3,413	37,198	3,000	3,000	3,000	3,000	3,000	0.0%
<b>11 Total Miscellaneous</b>	<b>26,806</b>	<b>64,946</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>0.0%</b>
<b>12 TOTAL RESOURCES</b>	<b>434,830</b>	<b>542,486</b>	<b>715,200</b>	<b>602,000</b>	<b>818,900</b>	<b>818,900</b>	<b>818,900</b>	<b>14.5%</b>
<b>13 REQUIREMENTS:</b>								
<b>14 Expenditures:</b>								
<b>15 Materials &amp; Services:</b>								
16 Office Materials & Supplies	32,985	31,059	32,000	34,000	36,000	36,000	36,000	12.5%
17 Postage & Printing	18,352	26,949	30,500	28,000	32,000	32,000	32,000	4.9%
18 Association Memberships	64,346	66,921	72,000	72,000	74,000	74,000	74,000	2.8%
19 Tuition Reimbursement	-	726	6,000	1,000	6,000	6,000	6,000	0.0%
20 City Council Expenses	15,938	10,722	14,000	13,500	16,000	16,000	16,000	14.3%
21 Committee Meeting Expense	1,015	804	1,000	1,000	1,000	1,000	1,000	0.0%
22 Public Notices	1,060	1,586	1,000	1,000	1,000	1,000	1,000	0.0%
23 Contractual Services	754	816	1,000	900	1,000	1,000	1,000	0.0%
24 Liability Insurance	213,085	234,821	258,500	258,500	284,400	284,400	284,400	10.0%
25 Miscellaneous Expense	1	-	-	-	-	-	-	
<b>26 Total Materials &amp; Services</b>	<b>347,536</b>	<b>374,404</b>	<b>416,000</b>	<b>409,900</b>	<b>451,400</b>	<b>451,400</b>	<b>451,400</b>	<b>8.5%</b>
<b>27 Total Expenditures</b>	<b>347,536</b>	<b>374,404</b>	<b>416,000</b>	<b>409,900</b>	<b>451,400</b>	<b>451,400</b>	<b>451,400</b>	<b>8.5%</b>
<b>28 Other Requirements:</b>								
<b>29 Contingency:</b>								
30 Liability Retro Plan	-	-	137,600	-	151,400	151,400	151,400	10.0%
<b>31 Fund Balance:</b>								
32 Committed for Operations	87,294	168,082	161,600	192,100	216,100	216,100	216,100	33.7%
<b>33 TOTAL REQUIREMENTS</b>	<b>\$ 434,830</b>	<b>\$542,486</b>	<b>\$ 715,200</b>	<b>\$ 602,000</b>	<b>\$ 818,900</b>	<b>\$ 818,900</b>	<b>\$ 818,900</b>	<b>14.5%</b>

# General Administration



## SUMMARY OF CITY-WIDE ADMINISTRATIVE CHARGES BY FUND

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	FTE
General Fund	\$ 230,069	\$ 250,161	\$ 372,000	\$ 275,500	\$ 405,000	\$ 405,000	\$ 405,000	67.2%
Street Fund	11,503	12,009	17,200	12,700	18,700	18,700	18,700	3.1%
PEG Fund	369	364	600	400	600	600	600	0.1%
Community Center Fund	10,397	8,225	12,200	9,000	13,300	13,300	13,300	2.2%
Sewer Fund	7,964	8,589	12,700	9,400	13,900	13,900	13,900	2.3%
Water Fund	51,102	56,918	83,000	61,500	90,400	90,400	90,400	15.0%
Street Light Districts Fund	664	728	1,100	800	1,200	1,200	1,200	0.2%
Stormwater Fund	35,469	37,411	54,800	40,600	59,700	59,700	59,700	9.9%
<b>TOTAL CHARGES BY FUND</b>	<b>\$ 347,537</b>	<b>\$ 374,405</b>	<b>\$ 553,600</b>	<b>\$ 409,900</b>	<b>\$ 602,800</b>	<b>\$ 602,800</b>	<b>\$ 602,800</b>	<b>100.0%</b>

# General Administration

## Budget Notes:

### Expenditures:

- 18 Association Memberships includes: League of Oregon Cities \$35,200, Mid-Willamette Valley Council of Governments \$26,600, SEDCOR \$4,800, Oregon Procurement Network \$2,000, Oregon Government Ethics Division \$1,500, Latino Business Alliance \$500 and local newspaper subscriptions.
- 19 These costs were previously accounted for at the departmental level. The City will reimburse up to one half of the per-unit cost of tuition up to the hourly tuition cost for an undergraduate degree course at Western Oregon University. Reimbursement is contingent upon the availability of funds that have been budgeted for this purpose.
- 20 Funding provides for 7 council members to attend the fall League of Oregon Cities conference and the Mayor to attend the annual Mayor's Association Conference.
- 23 Contractual Services include the ASCAP and BMI licenses. American Society of Composers, Authors & Publishers (ASCAP ) licenses the right to perform songs and musical works created and owned by publishers who are ASCAP members. Broadcast Music, Inc. (BMI), a global leader in rights management, collects license fees from businesses that use music, which it distributes as royalties to songwriters, composers & music publishers. Licenses apply to the City's on-hold telephone music and Amphitheater performances.
- 24 The City's Liability Insurance is expected to increase 10% from the prior year. Premiums cover, Property, General and Auto liability. The City participates in a "Retro Plan" agreement on its General and Auto liability insurance premiums. Under this plan, premium contributions are 75% of the base premium amount with a maximum exposure of 112.5%. Because of the City's good claims loss experience it saves money by participating in this plan, although it does assume additional risk. Auto insurance premiums are paid from the Police Operating budget, planning budget, Information Technology and Public Works budgets. FY 2025-26 projections expect premium rates to increase 10% over FY24-25. Liability insurance includes insuring art pieces included as part of the City's Art Walk Program. The premium is estimated at \$750 annually. The deductibles are based on the value. If the value of the art is \$7,500 or under, the City's deductible is \$2,500. If the value is over \$7,500, the deductible is \$5,000. Deductibles will be paid from General Fund resources.
- 30 As explained in the Liability Insurance line item, the City's risk exposure for participating in the "Retro Plan" equates to 37.5% of the premiums paid on General and Auto liability. Premiums paid on property and auto damage are not part of the "Retro Plan". In addition this contingency includes a provision for claims from prior years that are not yet resolved.

## Public Works Street Fund

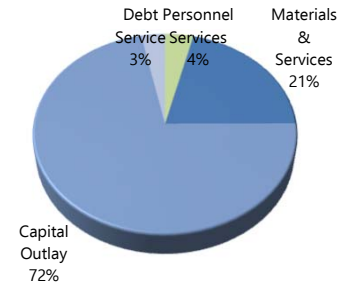
The Street Fund is managed by the Public Works Department to provide quality streets, lighting, traffic signals, sidewalks, and bike paths. The primary source of revenue is State Fuel Taxes, which are apportioned by the State based on population. Fuel tax revenues are restricted by constitutional limits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

### Accomplishments for FY24-25

- Installed Rapid Flashing Beacon at Lockhaven and McClure.
- Updated ADA ramps at Menlo and Toni Ave.
- Resurfaced approximately 2.4 miles of local streets.
- Complete traffic signal fiber optic interconnect project.

### Goals for FY25-26

- Continue annual resurfacing of various City streets which includes ADA ramp updates.
- Provide match funding for construction of the Verda Lane urban improvement project.
- Provide match funding for River Road signal upgrades ARTS project.
- Continue street sign replacement program.
- Continue LED upgrades on City owned decorative streetlights.



	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>								
3 Unrestricted Beginning Balance	\$ 2,014,143	\$ 2,485,216	\$ 2,012,700	\$ 2,048,700	\$ 1,963,600	\$ 1,963,600	\$ 1,963,600	-2.4%
4 Bike Safety Donations	1,038	1,038	-	600	-	-	-	
<b>5 Total Beginning Balances</b>	<b>2,015,181</b>	<b>2,486,254</b>	<b>2,012,700</b>	<b>2,049,300</b>	<b>1,963,600</b>	<b>1,963,600</b>	<b>1,963,600</b>	<b>-2.4%</b>
<b>6 Revenues:</b>								
<b>7 Taxes &amp; Assessments:</b>								
8 Assessments	700	1,100	-	1,000	1,000	1,000	1,000	
<b>9 Licenses &amp; Fees:</b>								
10 Planning Construction Fees	17,154	7,132	10,000	12,000	10,000	10,000	10,000	0.0%
11 Driveway Permit Fees	3,372	5,238	5,000	3,000	5,000	5,000	5,000	0.0%
<b>12 Total Licenses &amp; Fees</b>	<b>20,526</b>	<b>12,370</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0.0%</b>
<b>13 Intergovernmental:</b>								
14 State Fuel Tax	3,107,245	3,080,387	3,100,000	3,110,000	3,110,000	3,110,000	3,110,000	0.3%
15 Grants	-	79,464	-	-	-	-	-	
<b>16 Total Intergovernmental</b>	<b>3,107,245</b>	<b>3,159,851</b>	<b>3,100,000</b>	<b>3,110,000</b>	<b>3,110,000</b>	<b>3,110,000</b>	<b>3,110,000</b>	<b>0.3%</b>
<b>17 Miscellaneous:</b>								
18 Bike Safety Donations	660	355	500	500	500	500	500	0.0%
19 Interest	72,385	95,694	67,000	67,000	67,000	67,000	67,000	0.0%
20 Miscellaneous Revenue	66,146	14,300	5,000	8,000	5,000	5,000	5,000	0.0%
<b>21 Total Miscellaneous</b>	<b>139,191</b>	<b>110,349</b>	<b>72,500</b>	<b>75,500</b>	<b>72,500</b>	<b>72,500</b>	<b>72,500</b>	<b>0.0%</b>
<b>22 Total Revenues</b>	<b>3,267,662</b>	<b>3,283,670</b>	<b>3,187,500</b>	<b>3,201,500</b>	<b>3,198,500</b>	<b>3,198,500</b>	<b>3,198,500</b>	
<b>23 Other Resources:</b>								
<b>24 Transfers In:</b>								
25 From Transportation Improvement Fund	-	-	-	-	400,000	400,000	400,000	
<b>26 TOTAL RESOURCES</b>	<b>5,282,843</b>	<b>5,769,924</b>	<b>5,200,200</b>	<b>5,250,800</b>	<b>5,562,100</b>	<b>5,562,100</b>	<b>5,562,100</b>	<b>7.0%</b>

## Public Works Street Fund

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
27 <b>REQUIREMENTS:</b>								
28 <b>Expenditures:</b>								
29 <b>Personnel Services:</b>								
30 Municipal Utility Workers	57,501	61,358	65,200	64,200	68,300	68,300	68,300	4.8%
31 Code Compliance Officer	10,654	10,947	11,500	11,400	11,800	11,800	11,800	2.6%
32 GIS	3,348	2,469	3,900	3,300	3,600	3,600	3,600	-7.7%
33 Overtime	5,264	5,282	6,000	2,500	6,000	6,000	6,000	0.0%
34 Parade Overtime	-	-	2,000	-	2,000	2,000	2,000	0.0%
35 Duty Pay	10,440	10,200	10,400	10,400	10,400	10,400	10,400	0.0%
36 Clothing Allowance/Cell Phone Stipend	571	740	200	400	400	400	400	100.0%
37 Wellness	241	197	700	700	700	700	700	0.0%
38 Payroll Taxes	1,510	1,810	2,100	1,900	2,200	2,200	2,200	4.8%
39 Retirement	23,640	29,661	30,700	29,000	38,100	38,100	38,100	24.1%
40 Insurance Benefits	29,700	29,364	33,300	33,300	35,000	35,000	35,000	5.1%
41 Workers Compensation	946	813	1,200	1,200	1,200	1,200	1,200	0.0%
42 <b>Total Personnel Services</b>	<b>143,815</b>	<b>152,841</b>	<b>167,200</b>	<b>158,300</b>	<b>179,700</b>	<b>179,700</b>	<b>179,700</b>	<b>7.5%</b>
43 <b>Materials &amp; Services:</b>								
44 Helmets	1,087	890	1,500	1,000	1,500	1,500	1,500	0.0%
45 Meetings, Travel & Training	838	577	3,000	1,000	3,000	3,000	3,000	0.0%
46 Public Notices	-	-	500	500	500	500	500	0.0%
47 Administrative Services Charges	360,896	391,720	419,400	406,200	444,500	444,500	444,500	6.0%
48 Contractual Services	103,953	143,900	250,900	200,000	200,000	200,000	200,000	-20.3%
49 Parade Traffic Control	-	-	2,000	-	2,000	-	-	-100.0%
50 Engineering Services	43,829	69,073	50,000	40,000	50,000	50,000	50,000	0.0%
51 Traffic Engineering SDC Review	9,111	7,216	5,000	5,000	5,000	5,000	5,000	0.0%
52 Utilities	737	799	900	900	900	900	900	0.0%
53 Telephone	775	631	800	1,200	1,200	1,200	1,200	50.0%
54 Gasoline/Diesel	4,427	4,266	5,000	4,200	5,000	5,000	5,000	0.0%
55 Equipment Maintenance	2,307	3,428	5,000	3,000	5,000	5,000	5,000	0.0%
56 Sidewalk Maintenance	7,031	4,000	5,000	5,000	5,000	5,000	5,000	0.0%
57 Operating Materials and Supplies	19,172	19,814	18,000	18,000	20,000	20,000	20,000	11.1%
58 Street Maintenance & Repair	115,723	184,749	165,000	165,000	170,000	170,000	170,000	3.0%
59 Street Light Utilities	22,774	23,628	30,000	25,000	30,000	30,000	30,000	0.0%
60 Traffic Light Utilities	28,996	31,925	32,000	31,000	32,000	32,000	32,000	0.0%
61 Medical Testing	-	62	200	100	200	200	200	0.0%
62 MPO Support/ SKATS	11,102	11,723	12,200	12,200	18,700	18,700	18,700	53.3%
63 Miscellaneous Expense	-	-	-	-	-	-	-	-
64 <b>Total Materials &amp; Services</b>	<b>732,758</b>	<b>898,401</b>	<b>1,006,400</b>	<b>919,300</b>	<b>994,500</b>	<b>992,500</b>	<b>992,500</b>	<b>-1.4%</b>
65 <b>Capital Outlay:</b>								
66 Heavy Equipment/Vehicles	-	-	-	-	-	-	-	-
67 Street Improvements	10,860	423,524	318,000	-	2,025,000	2,025,000	2,025,000	536.8%
68 Infill and ADA Sidewalk Completions	21,800	27,480	30,000	21,000	30,000	30,000	30,000	0.0%
69 Street Resurfacing	1,184,110	1,450,425	1,759,100	1,400,000	1,100,000	1,100,000	1,100,000	-37.5%
70 Signage & Signal Upgrades	27,434	94,995	125,000	112,000	16,200	16,200	16,200	-87.0%
71 Field Equipment	3,112	573	3,600	3,600	3,600	3,600	3,600	0.0%
72 Unanticipated Expense	-	-	-	-	200,000	200,000	200,000	-
73 <b>Total Capital Outlay</b>	<b>1,247,316</b>	<b>1,996,997</b>	<b>2,235,700</b>	<b>1,536,600</b>	<b>3,374,800</b>	<b>3,374,800</b>	<b>3,374,800</b>	<b>51.0%</b>
74 <b>Debt Service:</b>								
75 Principal	109,000	112,000	116,000	116,000	119,000	119,000	119,000	2.6%
76 Interest	42,700	39,376	36,000	36,000	32,500	32,500	32,500	-9.7%
77 <b>Total Debt Service</b>	<b>151,700</b>	<b>151,376</b>	<b>152,000</b>	<b>152,000</b>	<b>151,500</b>	<b>151,500</b>	<b>151,500</b>	<b>-0.3%</b>
78 <b>Total Expenditures</b>	<b>2,275,589</b>	<b>3,199,615</b>	<b>3,561,300</b>	<b>2,766,200</b>	<b>4,700,500</b>	<b>4,698,500</b>	<b>4,698,500</b>	<b>31.9%</b>
79 <b>Other Requirements:</b>								
80 <b>Contingency:</b>								
81 Operating Contingency	-	-	805,000	-	55,000	55,000	104,600	-87.0%
82 <b>Transfers Out:</b>								
83 Stormwater Fund	521,000	521,000	521,000	521,000	586,200	586,200	536,600	3.0%



## Public Works Street Fund

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
84 <b>Fund Balance:</b>								
85     Restricted for Debt Service Requirement	150,000	150,000	150,000	150,000	150,000	150,000	150,000	0.0%
86     Restricted for Operations	2,336,254	1,899,309	162,900	1,813,600	70,400	72,400	72,400	-55.6%
87 <b>Total Fund Balance</b>	<b>2,486,254</b>	<b>2,049,309</b>	<b>312,900</b>	<b>1,963,600</b>	<b>220,400</b>	<b>222,400</b>	<b>222,400</b>	<b>-28.9%</b>
88 <b>TOTAL REQUIREMENTS</b>	<b>\$ 5,282,843</b>	<b>\$ 5,769,924</b>	<b>\$ 5,200,200</b>	<b>\$ 5,250,800</b>	<b>\$ 5,562,100</b>	<b>\$ 5,562,100</b>	<b>\$ 5,562,100</b>	<b>7.0%</b>

### Summary of Administrative Service Fund Charges

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 11,503	\$ 12,009	\$ 17,200	\$ 12,700	\$ 18,700	\$ 18,700	\$ 18,700	8.7%
City Manager	11,878	11,307	10,000	10,000	9,500	9,500	9,500	-5.0%
Information Systems	20,655	19,971	23,400	23,800	27,500	27,500	27,500	17.5%
Attorney's Office	18,840	17,276	15,000	14,600	12,300	12,300	12,300	-18.0%
City Recorder	12,738	11,327	10,300	10,800	11,700	11,700	11,700	13.6%
Human Resources	12,875	13,440	14,200	10,900	14,000	14,000	14,000	-1.4%
Finance	44,243	47,792	54,900	53,500	57,600	57,600	57,600	4.9%
Facility Maintenance	14,243	21,208	15,300	13,400	19,700	19,700	19,700	28.8%
Public Works	213,921	237,390	259,100	256,500	273,500	273,500	273,500	5.6%
Administrative Services Charges	\$ 360,896	\$ 391,720	\$ 419,400	\$ 406,200	\$ 444,500	\$ 444,500	\$ 444,500	6.0%

#### Budget Notes:

##### Revenues:

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

##### Expenditures:

##### Personnel Services:

- 29 The Budget provides a 2.7% wage and salary increase for all non-represented staff and 2.7% 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:

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

##### Capital Outlay:

- 67 Street Improvements include city's match funding for Verda Lane project.
- 70 All Roads Traffic Safety (ARTS) River Road signal upgrade project.
- 81 The contingency is 5% of operating costs including personnel services and materials and services.
- 83 The transfer to the Stormwater Fund is the Street Fund's share of stormwater costs.

##### Debt Service:

- 74 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
12/1/2030 through	12/1/2025	\$ 1,063,000	\$ -	\$ 16,211	\$ 16,211
	6/1/2026	1,063,000	119,000	16,211	135,211
	12/1/2026	944,000	-	14,396	14,396
	6/1/2027	944,000	123,000	14,396	137,396
	12/1/2027	821,000	-	12,520	12,520
	6/1/2028	821,000	127,000	12,520	139,520
	12/1/2028	694,000	-	10,584	10,584
	6/1/2029	694,000	131,000	10,584	141,584
	12/1/2029	563,000	-	8,586	8,586
	6/1/2030	563,000	134,000	8,586	142,586
	12/1/2032	429,000	282,000	24,171	306,171
	6/1/2033	147,000	147,000	2,242	149,242
			\$ 1,063,000	\$ 151,007	\$ 1,214,007

## 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 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 496,692</b>	<b>\$ 493,534</b>	<b>\$ 497,500</b>	<b>\$ 450,400</b>	<b>\$ 432,900</b>	<b>\$ 432,900</b>	<b>\$ 432,900</b>	<b>-13.0%</b>
<b>3 Revenues:</b>								
<b>4 Taxes &amp; Assessments:</b>								
5 Lighting District Assessments	394,339	408,497	469,400	438,700	469,400	469,400	469,400	0.0%
<b>6 Miscellaneous:</b>								
7 Interest Earnings/Miscellaneous	29,695	33,697	19,700	24,400	19,700	19,700	19,700	0.0%
<b>8 Total Revenues</b>	<b>424,034</b>	<b>442,194</b>	<b>489,100</b>	<b>463,100</b>	<b>489,100</b>	<b>489,100</b>	<b>489,100</b>	<b>0.0%</b>
<b>9 TOTAL RESOURCES</b>	<b>920,726</b>	<b>935,728</b>	<b>986,600</b>	<b>913,500</b>	<b>922,000</b>	<b>922,000</b>	<b>922,000</b>	<b>-6.5%</b>
<b>10 REQUIREMENTS:</b>								
<b>11 Expenditures:</b>								
<b>12 Materials &amp; Services:</b>								
13 Public Notices	777	463	1,200	1,200	1,200	1,200	1,200	0.0%
14 Administrative Services Charges	15,185	36,646	39,400	38,400	41,500	41,500	41,500	5.3%
15 Engineering Costs	-	-	3,000	1,000	3,000	3,000	3,000	0.0%
16 Lighting Costs	405,471	443,502	435,100	430,000	460,100	460,100	460,100	5.7%
17 Street Lighting Maintenance - KS Area A	5,759	4,748	11,400	10,000	10,700	10,700	10,700	-6.1%
<b>18 Total Materials &amp; Services</b>	<b>427,192</b>	<b>485,359</b>	<b>490,100</b>	<b>480,600</b>	<b>516,500</b>	<b>516,500</b>	<b>516,500</b>	<b>5.4%</b>
<b>19 Total Expenditures</b>	<b>427,192</b>	<b>485,359</b>	<b>490,100</b>	<b>480,600</b>	<b>516,500</b>	<b>516,500</b>	<b>516,500</b>	<b>5.4%</b>
<b>20 Other Requirements:</b>								
21 Contingency	-	-	130,000	-	130,000	130,000	130,000	0.0%
<b>22 Fund Balance:</b>								
<b>23 Restricted:</b>								
24 Pole Replacement at KS Area A	40,000	-	-	-	-	-	-	
25 Pole Replacement Option B Districts	25,000	-	-	-	-	-	-	
26 Restricted for Operations	428,534	450,369	366,500	432,900	275,500	275,500	275,500	-24.8%
<b>27 Total Restricted Fund Balance</b>	<b>493,534</b>	<b>450,369</b>	<b>366,500</b>	<b>432,900</b>	<b>275,500</b>	<b>275,500</b>	<b>275,500</b>	<b>-24.8%</b>
<b>28 TOTAL REQUIREMENTS</b>	<b>\$ 920,726</b>	<b>\$ 935,728</b>	<b>\$ 986,600</b>	<b>\$ 913,500</b>	<b>\$ 922,000</b>	<b>\$ 922,000</b>	<b>\$ 922,000</b>	<b>-6.5%</b>

#### Summary of Administrative Service Fund Charges

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 664	\$ 728	\$ 1,100	\$ 800	\$ 1,200	\$ 1,200	\$ 1,200	9.1%
City Manager	561	300	300	300	300	300	300	0.0%
Information Systems	1,351	1,362	1,600	1,600	1,800	1,800	1,800	12.5%
Attorney's Office	381	364	400	400	-	-	-	-100.0%
City Recorder	296	266	300	300	400	400	400	33.3%
Human Resources	774	852	900	700	900	900	900	0.0%
Finance	6,347	9,293	9,700	9,500	10,200	10,200	10,200	5.2%
Facility Maintenance	(15,121)	1,365	1,000	900	1,300	1,300	1,300	30.0%
Public Works	19,932	22,116	24,100	23,900	25,400	25,400	25,400	5.4%
Administrative Services Charges	\$ 15,185	\$ 36,646	\$ 39,400	\$ 38,400	\$ 41,500	\$ 41,500	\$ 41,500	5.3%

#### Budget Notes:

##### Revenues:

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

##### Expenditures:

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

16 The City is expecting one to two additional street lighting districts to form in FY2025-26.

25-26 In order to have funds available in the event pole replacement is necessary the appropriations have been moved to contingency for Fiscal Year 2025-26.

## Public Works

# Transportation Improvement Fund

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

### Recommendations for expenditures in FY24-25:

Design of the improvements to the I-5/Chemawa Southbound on-ramp is pending. ODOT is currently taking the lead planning and designing these improvements, the actual timing is unknown however funding needs to be available during FY25-26.

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>RESOURCES:</b>								
<b>Beginning Balance:</b>	<b>\$3,631,614</b>	<b>\$ 4,047,005</b>	<b>\$4,417,800</b>	<b>\$ 4,452,700</b>	<b>\$1,351,200</b>	<b>\$1,351,200</b>	<b>\$ 1,351,200</b>	<b>-69.4%</b>
<b>Revenues:</b>								
<b>Licenses &amp; Fees:</b>								
System Development Fees	261,666	164,365	47,000	212,500	49,600	49,600	49,600	5.5%
<b>Miscellaneous:</b>								
Interest	123,725	211,358	156,000	156,000	156,000	156,000	156,000	0.0%
<b>Total Revenues</b>	<b>385,391</b>	<b>375,723</b>	<b>203,000</b>	<b>368,500</b>	<b>205,600</b>	<b>205,600</b>	<b>205,600</b>	<b>1.3%</b>
<b>Transfers In:</b>								
General Fund	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0.0%
PERS Obligation Fund	-	-	-	-	3,500,000	3,500,000	3,500,000	
<b>Total Transfers In</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>3,530,000</b>	<b>3,530,000</b>	<b>3,530,000</b>	
<b>TOTAL RESOURCES</b>	<b>4,047,005</b>	<b>4,452,728</b>	<b>4,650,800</b>	<b>4,851,200</b>	<b>5,086,800</b>	<b>5,086,800</b>	<b>5,086,800</b>	<b>9.4%</b>
<b>REQUIREMENTS:</b>								
<b>Expenditures:</b>								
<b>Capital Outlay:</b>								
Improvements	-	-	808,900	-	4,686,800	4,686,800	4,486,800	<b>454.7%</b>
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>808,900</b>	<b>-</b>	<b>4,686,800</b>	<b>4,686,800</b>	<b>4,486,800</b>	<b>454.7%</b>
<b>Total Expenditures</b>								
<b>Other Requirements:</b>								
<b>Transfers Out:</b>								
Transfer to Street Fund	-	-	-	-	400,000	400,000	400,000	
Transfer to the Stormwater Fund	-	-	-	-	-	-	200,000	
Transfer to PERS Obligation Fund	-	-	3,500,000	3,500,000	-	-	-	<b>-100.0%</b>
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>400,000</b>	<b>400,000</b>	<b>600,000</b>	<b>-82.9%</b>
<b>Fund Balance:</b>								
Restricted for Improvements	4,047,005	4,452,728	341,900	1,351,200	-	-	-	-100.0%
<b>TOTAL REQUIREMENTS</b>	<b>\$4,047,005</b>	<b>\$ 4,452,728</b>	<b>\$4,650,800</b>	<b>\$ 4,851,200</b>	<b>\$5,086,800</b>	<b>\$5,086,800</b>	<b>\$ 5,086,800</b>	<b>9.4%</b>

### Revenues:

- 5 The System Development Fee projections for Fiscal Year 2025-26 assumes 25 new single family homes developed during the year.
- 10 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.
- 11 The PERS Obligation Fund borrowed \$3,500,000 during Fiscal Year 2024-25 to provide appropriations for the Tier 1/2 prior years subject salary reporting corrections until permanent financing could be obtained.

### Expenditures:

- 17 No improvements are anticipated in Fiscal Year 2025-26.
- 22 The Street Fund is borrowing up to \$400,000 to complete the Verda Lane project, the amount will be paid back over the next five years.

## 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.

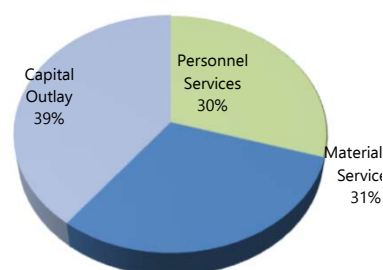
The City Council approved a long range financial plan for the Stormwater Fund in fiscal year 2012-13 in order to address deficiencies and provide adequate financial planning for a self-sustaining fund. That strategy has been successful in addressing ongoing and upcoming regulatory, maintenance, and repair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

### Accomplishments for FY24-25

- 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
- Continued to update erosion control and stormwater discharge ordinance to meet permit/plan.
- Hosted 14th Annual Erosion Control Summit (In person)

### Division Goals for FY25-26

- Continue storm line realignments with Capital Improvement funds
- Continue inspection and repair work identified by the TV inspection contractor
- Continue to implement the Stormwater Management Program, TMDL Implementation Plan and the UIC N
- Update management plans associated with the new NPDES and WPCF permits
- Complete Phase II of 36"- pipe realignment on McLeod Lane NE
- Complete Claggett Creek Wetland Enhancement project



	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$1,687,093</b>	<b>\$ 1,631,573</b>	<b>\$1,333,100</b>	<b>\$ 1,348,300</b>	<b>\$ 1,560,500</b>	<b>\$1,560,500</b>	<b>\$ 1,560,500</b>	<b>17.1%</b>
<b>3 Revenues:</b>								
<b>4 Charges for Services:</b>								
5 Planning & Construction Fees	15,251	9,160	10,000	25,000	10,000	10,000	10,000	0.0%
6 Service Fees	1,605,792	1,621,065	1,606,000	1,622,500	1,825,300	1,671,200	1,671,200	4.1%
<b>7 Total Charges for Services</b>	<b>1,621,043</b>	<b>1,630,225</b>	<b>1,616,000</b>	<b>1,647,500</b>	<b>1,835,300</b>	<b>1,681,200</b>	<b>1,681,200</b>	<b>4.0%</b>
<b>Intergovernmental:</b>								
8 Grants	17,414	10,376	-	-	-	-	-	-
<b>Miscellaneous:</b>								
9 Interest	41,824	57,042	45,800	45,800	45,800	45,800	45,800	0.0%
10 Miscellaneous Revenue	75,047	-	-	-	-	-	-	-
<b>11 Total Miscellaneous</b>	<b>116,871</b>	<b>57,042</b>	<b>45,800</b>	<b>45,800</b>	<b>45,800</b>	<b>45,800</b>	<b>45,800</b>	<b>0.0%</b>
<b>12 Total Revenues</b>	<b>1,755,328</b>	<b>1,697,643</b>	<b>1,661,800</b>	<b>1,693,300</b>	<b>1,881,100</b>	<b>1,727,000</b>	<b>1,727,000</b>	<b>3.9%</b>
<b>13 Other Resources:</b>								
<b>14 Transfers In:</b>								
15 Charges to Street Fund	521,000	521,000	521,000	521,000	586,200	586,200	536,600	3.0%
16 Transfer from Transportation Improvement Fund	-	-	-	-	-	-	200,000	-
<b>17 Total Other Resources</b>	<b>521,000</b>	<b>521,000</b>	<b>521,000</b>	<b>521,000</b>	<b>586,200</b>	<b>586,200</b>	<b>736,600</b>	<b>41.4%</b>
<b>18 TOTAL RESOURCES</b>	<b>3,963,421</b>	<b>3,850,216</b>	<b>3,515,900</b>	<b>3,562,600</b>	<b>4,027,800</b>	<b>3,873,700</b>	<b>4,024,100</b>	<b>14.5%</b>

## Public Works Stormwater Fund

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
19 <b>REQUIREMENTS:</b>								
20 <b>Expenditures:</b>								
21 <b>Personnel Services:</b>								
22 Municipal Utility Workers	219,571	218,045	236,600	233,600	244,500	244,500	244,500	3.3%
23 Planning Staff	1,110	1,140	1,300	1,300	1,300	1,300	1,300	0.0%
24 Environmental Program Staff	285,292	284,208	338,000	140,700	322,800	322,800	322,800	-4.5%
25 GIS	32,141	23,699	36,300	31,300	33,700	33,700	33,700	-7.2%
26 Overtime	960	743	3,000	3,000	3,000	3,000	3,000	0.0%
27 Duty Pay	10,440	10,400	10,400	10,400	10,400	10,400	10,400	0.0%
28 Cell Phone - Clothing Allowances	1,630	2,312	2,600	1,400	1,800	1,800	1,800	-30.8%
29 Wellness	1,835	1,441	4,200	4,200	4,200	4,200	4,200	0.0%
30 Payroll Taxes	8,915	10,833	13,300	8,700	13,800	13,800	13,800	3.8%
31 Retirement	149,508	169,799	208,000	127,300	239,500	239,500	239,500	15.1%
32 Insurance Benefits	197,999	195,947	221,400	221,400	232,500	232,500	232,500	5.0%
33 Workers Compensation	33,750	17,913	52,600	25,000	25,000	25,000	25,000	-52.5%
34 <b>Total Personnel Services</b>	<b>943,151</b>	<b>936,480</b>	<b>1,127,700</b>	<b>808,300</b>	<b>1,132,500</b>	<b>1,132,500</b>	<b>1,132,500</b>	<b>0.4%</b>
35 <b>Materials &amp; Services:</b>								
36 Concrete	1,450	716	5,000	2,500	5,000	5,000	5,000	0.0%
37 Rock & Backfill	889	2,331	2,000	1,500	2,000	2,000	2,000	0.0%
38 Paving	5,603	5,069	6,000	4,000	6,000	6,000	6,000	0.0%
39 Meetings, Travel & Training	6,217	5,169	9,000	6,300	13,000	13,000	13,000	44.4%
40 Public Notices	381	-	400	400	400	400	400	0.0%
41 Administrative Services Charges	435,878	484,051	539,100	506,600	589,100	589,100	589,100	9.3%
42 Contractual Services	153,279	224,699	230,000	230,000	265,600	265,600	265,600	15.5%
43 Engineering Services	83,268	55,574	40,000	35,000	40,000	40,000	40,000	0.0%
44 Storm Drain Utilities	2,129	2,492	3,000	2,600	3,000	3,000	3,000	0.0%
45 Telephone	3,443	3,468	3,500	3,800	4,000	4,000	4,000	14.3%
46 Gasoline	8,491	8,115	8,500	8,500	8,900	8,900	8,900	4.7%
47 Diesel Fuel	3,685	-	5,000	5,000	5,000	5,000	5,000	0.0%
48 Vehicle Maintenance	3,103	5,058	5,000	4,000	5,000	5,000	5,000	0.0%
49 Equipment Maintenance	4,814	16,341	15,000	15,000	15,000	15,000	15,000	0.0%
50 Permit Renewal & Registration Fees	8,557	8,784	10,500	10,500	12,300	12,300	12,300	17.1%
51 Plant Maintenance	13,711	15,630	30,000	23,000	30,000	30,000	30,000	0.0%
52 Pump Maintenance	2,292	3,873	10,000	5,200	10,000	10,000	10,000	0.0%
53 Operating Materials & Supplies	17,724	17,435	25,000	10,000	20,000	20,000	20,000	-20.0%
54 Street Sweeping	105,964	123,786	110,000	105,000	110,000	110,000	110,000	0.0%
55 Medical Testing	-	475	400	400	400	400	400	0.0%
56 Lab Tests	8,689	7,325	10,000	10,000	10,000	10,000	10,000	0.0%
57 Consumer Confidence Report/ Public Education	8,897	10,947	20,000	20,000	20,000	20,000	20,000	0.0%
58 <b>Total Materials &amp; Services</b>	<b>878,464</b>	<b>1,001,338</b>	<b>1,087,400</b>	<b>1,009,300</b>	<b>1,174,700</b>	<b>1,174,700</b>	<b>1,174,700</b>	<b>8.0%</b>

## Public Works Stormwater Fund

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
59 <b>Capital Outlay:</b>								
60 Field Equipment	1,067	8,227	10,000	10,000	10,000	10,000	10,000	0.0%
61 Heavy Equipment/Service Vehicle	355,765	18,231	57,500	54,500	-	-	-	-100.0%
62 Storm Sewer Pipe Extension or Repair	153,401	537,670	650,000	120,000	1,500,000	1,345,900	1,496,300	130.2%
63 <b>Total Capital Outlay</b>	<b>510,233</b>	<b>564,128</b>	<b>717,500</b>	<b>184,500</b>	<b>1,510,000</b>	<b>1,355,900</b>	<b>1,506,300</b>	<b>109.9%</b>
64 <b>Total Expenditures</b>	<b>2,331,848</b>	<b>2,501,946</b>	<b>2,932,600</b>	<b>2,002,100</b>	<b>3,817,200</b>	<b>3,663,100</b>	<b>3,813,500</b>	<b>30.0%</b>
65 <b>Other Requirements:</b>								
66 Contingency	-	-	149,100	-	190,900	190,900	190,900	28.0%
67 <b>Total Other Requirements</b>	-	-	149,100	-	190,900	190,900	190,900	28.0%
68 <b>Fund Balance:</b>								
69 Assigned	1,631,573	1,348,270	434,200	1,560,500	19,700	19,700	19,700	-95.5%
70 <b>TOTAL REQUIREMENTS</b>	<b>\$3,963,421</b>	<b>\$ 3,850,216</b>	<b>\$3,515,900</b>	<b>\$ 3,562,600</b>	<b>\$ 4,027,800</b>	<b>\$3,873,700</b>	<b>\$ 4,024,100</b>	<b>14.5%</b>

### Summary of Administrative Service Fund Charges

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 35,469	\$ 37,411	\$ 54,800	\$ 40,600	\$ 59,700	\$ 59,700	\$ 59,700	8.9%
City Manager	15,151	16,810	17,900	17,900	18,700	18,700	18,700	4.5%
Information Systems	60,420	58,553	75,600	76,800	88,900	88,900	88,900	17.6%
Attorney's Office	2,759	6,365	8,200	8,000	7,300	7,300	7,300	-11.0%
City Recorder	16,293	16,548	18,500	19,400	21,000	21,000	21,000	13.5%
Human Resources	39,882	42,117	45,400	34,900	44,800	44,800	44,800	-1.3%
Finance	28,239	31,008	40,300	39,300	42,300	42,300	42,300	5.0%
Utility Billing	46,885	46,097	51,600	50,700	55,700	55,700	55,700	7.9%
Facility Maintenance	44,049	66,263	49,000	43,000	63,000	63,000	63,000	28.6%
Public Works	146,731	162,879	177,800	176,000	187,700	187,700	187,700	5.6%
Administrative Services Charges	\$ 435,878	\$ 484,051	\$ 539,100	\$ 506,600	\$ 589,100	\$ 589,100	\$ 589,100	9.3%

#### Budget Notes:

##### Revenues:

- 6 The Stormwater service fee, which was last adjusted January 1, 2020, is \$7.66 per month per equivalent service unit. One equivalent service unit is approximately the size of a typical single family property. The Fiscal Year 2025-26 provides for a 3% increase effective January 1, 2026. This increases the stormwater services fee from \$7.66 to \$7.89 per month per equivalent service unit. The increase is anticipated to generate \$32,800 in additional revenue.

##### Expenditures:

##### Personnel Services:

- 21 The Budget provides a 2.7% wage and salary increase for all non-represented staff and staff represented by LIUNA Local 737. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement.

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

##### Materials & Services:

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

##### Capital Outlay

- 62 Construction costs for wetland enhancement east of Claggett Creek Park, McLeod Phase 2 storm drain repair and lining of pipe on Candlewood.
- 63 The Stormwater Capital Improvement Plan calls for capital outlay expenditures of approximately \$1,100,000 per year for the next five years.

## 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 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>RESOURCES:</b>								
1 <b>Beginning Balance:</b>	\$ 481,794	\$ 498,475	\$ 477,500	\$ 482,100	\$ 422,200	\$ 422,200	\$ 422,200	-11.6%
2 <b>Revenues:</b>								
3 <b>Charges for Services:</b>								
4 Plan/Construction Fees	2,985	5,921	-	-	-	-	-	
5 Salem Sewer Billing	6,542,935	6,925,487	7,323,600	7,242,400	7,604,600	7,604,600	7,604,600	3.8%
6 Sewer Administration Fee	380,611	380,945	375,000	381,600	381,600	381,600	381,600	1.8%
7 <b>Total Charges for Services</b>	<b>6,926,531</b>	<b>7,312,353</b>	<b>7,698,600</b>	<b>7,624,000</b>	<b>7,986,200</b>	<b>7,986,200</b>	<b>7,986,200</b>	<b>3.7%</b>
8 <b>Miscellaneous:</b>								
9 Miscellaneous	5,768	-	-	-	-	-	-	
10 Interest Earnings	12,012	17,265	13,300	13,300	13,300	13,300	13,300	0.0%
11 <b>Total Miscellaneous</b>	<b>17,780</b>	<b>17,265</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>0.0%</b>
12 <b>Total Revenues</b>	<b>6,944,311</b>	<b>7,329,618</b>	<b>7,711,900</b>	<b>7,637,300</b>	<b>7,999,500</b>	<b>7,999,500</b>	<b>7,999,500</b>	<b>3.7%</b>
13 <b>TOTAL RESOURCES</b>	<b>7,426,105</b>	<b>7,828,093</b>	<b>8,189,400</b>	<b>8,119,400</b>	<b>8,421,700</b>	<b>8,421,700</b>	<b>8,421,700</b>	<b>2.8%</b>
<b>REQUIREMENTS:</b>								
14 <b>Expenditures:</b>								
15 <b>Personnel Services:</b>								
16 Planning Staff	1,110	1,140	1,300	1,300	1,300	1,300	1,300	0.0%
17 Cell Phone Stipend	9	9	100	100	100	100	100	0.0%
18 Wellness	4	4	100	100	100	100	100	0.0%
19 Payroll Taxes	116	23	100	100	100	100	100	0.0%
20 Retirement	295	375	400	400	500	500	500	25.0%
21 Insurance Benefits	300	244	300	300	300	300	300	0.0%
22 Workers Compensation	50	43	100	100	100	100	100	0.0%
23 <b>Total Personnel Services</b>	<b>1,884</b>	<b>1,838</b>	<b>2,400</b>	<b>2,400</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>4.2%</b>
24 <b>Materials &amp; Services:</b>								
25 Public Notices	-	-	100	-	100	100	100	0.0%
26 Administrative Services Charges	379,938	400,874	448,400	434,800	487,700	487,700	487,700	8.8%
27 Engineering Services	-	-	500	-	500	500	500	0.0%
28 Salem Sewer Payments	6,545,808	6,943,273	7,323,600	7,260,000	7,604,600	7,604,600	7,604,600	3.8%
29 Emergency Management Expense	-	-	1,000	-	1,000	1,000	1,000	0.0%
30 Miscellaneous Expense	-	-	1,000	-	1,000	1,000	1,000	0.0%
31 <b>Total Materials &amp; Services</b>	<b>6,925,746</b>	<b>7,344,147</b>	<b>7,774,600</b>	<b>7,694,800</b>	<b>8,094,900</b>	<b>8,094,900</b>	<b>8,094,900</b>	<b>4.1%</b>
32 <b>Total Expenditures</b>	<b>6,927,630</b>	<b>7,345,985</b>	<b>7,777,000</b>	<b>7,697,200</b>	<b>8,097,400</b>	<b>8,097,400</b>	<b>8,097,400</b>	<b>4.1%</b>
33 <b>Other Requirements:</b>								
34 Contingency	-	-	40,000	-	40,000	40,000	40,000	0.0%
35 <b>Total Other Requirements</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0.0%</b>
36 <b>Fund Balance:</b>								
37 Committed for Future Operations	498,475	482,108	372,400	422,200	284,300	284,300	284,300	-23.7%
38 <b>TOTAL REQUIREMENTS</b>	<b>\$7,426,105</b>	<b>\$ 7,828,093</b>	<b>\$ 8,189,400</b>	<b>\$ 8,119,400</b>	<b>\$8,421,700</b>	<b>\$8,421,700</b>	<b>\$8,421,700</b>	<b>2.8%</b>

## Public Works Sewer Fund

### Summary of Administrative Service Fund Charges

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 7,964	\$ 8,589	\$ 12,700	\$ 9,400	\$ 13,900	\$ 13,900	\$ 13,900	9.4%
City Manager	3,273	3,502	3,900	3,900	5,200	5,200	5,200	33.3%
Information Systems	24,708	23,966	27,300	27,700	32,100	32,100	32,100	17.6%
Attorney's Office	666	727	1,700	1,700	4,100	4,100	4,100	141.2%
City Recorder	3,555	3,451	4,100	4,300	4,600	4,600	4,600	12.2%
Human Resources	9,002	9,654	10,500	8,100	10,400	10,400	10,400	-1.0%
Finance	78,738	94,921	107,700	105,000	113,100	113,100	113,100	5.0%
Utility Billing	220,293	216,663	242,700	238,600	261,900	261,900	261,900	7.9%
Facility Maintenance	9,935	15,292	11,400	10,000	14,600	14,600	14,600	28.1%
Public Works	21,804	24,109	26,400	26,100	27,800	27,800	27,800	5.3%
Administrative Services Charges	\$ 379,938	\$ 400,874	\$ 448,400	\$ 434,800	\$ 487,700	\$ 487,700	\$ 487,700	8.8%

#### Budget Notes:

##### Revenues:

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

##### Expenditures:

##### Personnel Services:

- 16 The Public Works and Administrative Service staff are budgeted in the Administrative Services Fund and costs are charged back to the Sewer Fund based on estimated time spent in the Division.
- 27 Administrative Service Charges increased primarily due to personnel service increases associated with salary and wage, retirement and insurance expenses.
- 29 The increase in Salem Sewer Payments reflects the rate increase previously adopted for Fiscal Year 2025-26.



# 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 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$275,308</b>	<b>\$298,972</b>	<b>\$391,900</b>	<b>\$ 401,900</b>	<b>\$447,400</b>	<b>\$447,400</b>	<b>\$ 447,400</b>	<b>14.2%</b>
<b>3 Revenues:</b>								
<b>4 Licenses &amp; Fees:</b>								
5 System Development Fee	14,323	86,238	15,000	31,400	15,000	15,000	15,000	0.0%
<b>6 Miscellaneous:</b>								
7 Interest	9,341	16,691	13,300	14,100	13,300	13,300	13,300	0.0%
<b>8 Total Revenues</b>	<b>23,664</b>	<b>102,929</b>	<b>28,300</b>	<b>45,500</b>	<b>28,300</b>	<b>28,300</b>	<b>28,300</b>	<b>0.0%</b>
<b>9 TOTAL RESOURCES</b>	<b>298,972</b>	<b>401,901</b>	<b>420,200</b>	<b>447,400</b>	<b>475,700</b>	<b>475,700</b>	<b>475,700</b>	<b>13.2%</b>
<b>10 REQUIREMENTS:</b>								
<b>11 Expenditures:</b>								
<b>12 Capital Outlay:</b>								
13 Sewer Line Extensions	-	-	-	-	-	-	-	
14 Unanticipated Expense	-	-	350,000	-	400,000	400,000	400,000	14.3%
<b>15 Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>14.3%</b>
<b>16 Fund Balance:</b>								
17 Restricted for Improvements	298,972	401,901	70,200	447,400	75,700	75,700	75,700	7.8%
<b>18 TOTAL REQUIREMENTS</b>	<b>\$298,972</b>	<b>\$401,901</b>	<b>\$420,200</b>	<b>\$ 447,400</b>	<b>\$475,700</b>	<b>\$475,700</b>	<b>\$ 475,700</b>	<b>13.2%</b>

### Budget Notes:

#### Revenues:

- 5 The System Development Fee projections for FY25-26 assumes 2 acres of development.

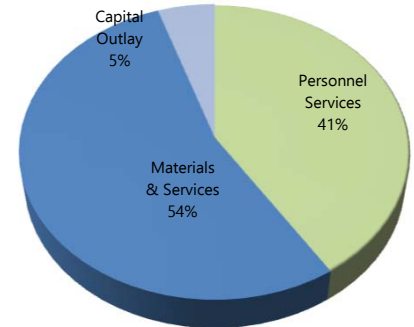
## Public Works Water Fund

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 FY24-25

- Replaced 154 non-functioning meters including (2) 3", (23) 2", and (19) 1- 1/2" meters with new more accurate meters.
- Installed 20 new meters and 2 new water services including (2) 2", and (1) 1-1/2" meters
- Repaired 6 Water Main leaks
- Replaced/Upgraded 14 Services.
- Replaced a 2004 Ford 550 Service Truck.
- Continued updating distribution system to ensure adequate volume and pressure delivery to residents
- Continued developing a comprehensive integrated public education program with the Stormwater Division



### Division Goals for FY25-26

- 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 2005 F-550 Service Truck.

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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
1 <b>RESOURCES:</b>								
2 <b>Beginning Balance:</b>	\$ 1,146,666	\$ 1,181,489	\$ 1,059,700	\$ 1,117,500	\$ 1,258,100	\$ 1,258,100	\$ 1,258,100	18.7%
3 <b>Revenues:</b>								
4 <b>Licenses &amp; Fees:</b>								
5 Planning & Construction Fees	12,135	8,252	5,000	20,000	5,000	5,000	5,000	0.0%
6 Service Fees	29,432	46,315	20,000	10,000	20,000	20,000	20,000	0.0%
7 Diesel Fuel Sales	54,605	26,665	40,000	50,000	40,000	40,000	40,000	0.0%
8 Live Tap Reimbursement	25,115	37,815	20,000	27,000	20,000	20,000	20,000	0.0%
9 <b>Total Licenses &amp; Fees</b>	<b>121,287</b>	<b>119,047</b>	<b>85,000</b>	<b>107,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>0.0%</b>
10 <b>Charges for Services:</b>								
11 Water Sales	3,466,630	3,740,739	3,717,700	3,762,500	3,856,600	3,856,600	3,856,600	3.7%
12 <b>Intergovernmental:</b>								
13 Grants	-	28,792	-	-	-	-	-	-
14 <b>Miscellaneous:</b>								
15 Interest	40,181	69,172	49,900	49,900	49,900	49,900	49,900	0.0%
16 Miscellaneous	16,867	51,760	7,000	10,000	7,000	7,000	7,000	0.0%
17 <b>Total Miscellaneous</b>	<b>57,048</b>	<b>120,932</b>	<b>56,900</b>	<b>59,900</b>	<b>56,900</b>	<b>56,900</b>	<b>56,900</b>	<b>0.0%</b>
18 <b>Other Resources:</b>								
19 <b>Transfers In:</b>								
20 American Rescue Plan Act Fund	-	-	150,000	150,000	-	-	-	-100.0%
21 <b>Total Transfers In</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100.0%</b>
22 <b>TOTAL RESOURCES</b>	<b>4,791,631</b>	<b>5,190,999</b>	<b>5,069,300</b>	<b>5,196,900</b>	<b>5,256,600</b>	<b>5,256,600</b>	<b>5,256,600</b>	<b>3.7%</b>

# Public Works Water Fund

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
23 <b>REQUIREMENTS:</b>								
24 <b>Expenditures:</b>								
25 <b>Personnel Services:</b>								
26 Municipal Utility Workers	715,647	729,962	783,300	757,700	851,500	851,500	851,500	8.7%
27 GIS	24,775	18,267	28,500	24,300	26,000	26,000	26,000	-8.8%
28 Planning Staff	1,110	1,140	1,300	1,300	1,300	1,300	1,300	0.0%
29 Overtime	10,816	17,191	20,000	20,000	20,000	20,000	20,000	0.0%
30 Duty Pay	20,880	21,000	20,800	20,800	20,800	20,800	20,800	0.0%
31 Cell Phone/Clothing Allowance	4,689	4,289	5,200	5,200	5,200	5,200	5,200	0.0%
32 Wellness	2,087	1,874	5,800	5,800	6,100	6,100	6,100	5.2%
33 Payroll Taxes	12,605	15,788	18,200	16,800	20,700	20,700	20,700	13.7%
34 Retirement	205,524	252,832	283,500	258,800	359,900	359,900	359,900	26.9%
35 Insurance Benefits	278,700	283,662	320,500	320,500	350,800	350,800	350,800	9.5%
36 Unemployment	-	3,950	-	-	-	-	-	-
37 Workers Compensation	22,231	32,853	15,000	15,000	15,600	15,600	15,600	4.0%
38 <b>Total Personnel Services</b>	<b>1,299,064</b>	<b>1,382,808</b>	<b>1,502,100</b>	<b>1,446,200</b>	<b>1,677,900</b>	<b>1,677,900</b>	<b>1,677,900</b>	<b>11.7%</b>
39 <b>Materials &amp; Services:</b>								
40 Concrete	3,052	14,445	20,000	8,000	15,000	15,000	15,000	-25.0%
41 Rock & Backfill	5,174	8,942	6,500	5,000	6,500	6,500	6,500	0.0%
42 Paving	18,155	29,143	25,000	16,000	22,000	22,000	22,000	-12.0%
43 Sequestering Agent	10,804	19,642	22,000	17,000	23,000	23,000	23,000	4.5%
44 Fluoride	8,795	15,016	18,200	18,800	22,000	22,000	22,000	20.9%
45 Meetings, Travel & Training	14,061	14,092	24,000	16,000	24,000	24,000	24,000	0.0%
46 Public Notices	60	120	300	300	300	300	300	0.0%
47 Administrative Services Charges	792,811	872,407	953,100	900,800	1,041,800	1,041,800	1,041,800	9.3%
48 Contractual Services	10,913	21,012	22,000	18,000	50,300	50,300	50,300	128.6%
49 Flagging	3,366	1,932	3,500	1,000	3,500	3,500	3,500	0.0%
50 Engineering Services	24,335	43,720	20,000	18,000	20,000	20,000	20,000	0.0%
51 Electricity	302,211	344,175	350,000	350,000	400,000	400,000	400,000	14.3%
52 Natural Gas	3,018	2,780	3,000	2,500	3,000	3,000	3,000	0.0%
53 Telephone	5,896	6,469	6,000	8,500	8,800	8,800	8,800	46.7%
54 Telemetry	15,025	3,589	15,500	10,000	15,500	15,500	15,500	0.0%
55 Gasoline	14,243	10,364	15,500	8,000	15,000	15,000	15,000	-3.2%
56 Diesel Fuel	64,704	62,017	70,000	53,000	65,000	65,000	65,000	-7.1%
57 Vehicle Maintenance	10,667	10,534	20,000	10,000	20,000	20,000	20,000	0.0%
58 Equipment Maintenance	9,193	28,587	15,000	10,000	15,000	15,000	15,000	0.0%
59 Plant Maintenance	108,338	93,978	82,500	82,500	100,000	100,000	100,000	21.2%
60 Live Taps	34,790	45,560	15,000	15,000	15,000	15,000	15,000	0.0%
61 Pump House Maintenance	13,280	22,915	20,500	18,000	20,500	20,500	20,500	0.0%
62 Pump Maintenance	94,270	57,543	70,000	73,000	100,000	100,000	100,000	42.9%
63 Operating Materials & Supplies	28,371	50,821	30,000	37,500	40,000	40,000	40,000	33.3%
64 Medical Testing	-	631	800	1,200	800	800	800	0.0%
65 Water Mains	-	-	25,000	-	40,000	40,000	40,000	60.0%
66 Lab Tests	49,335	38,618	56,500	56,500	56,500	56,500	56,500	0.0%
67 Contract Meter Reading	42,028	42,136	65,400	65,400	66,800	66,800	66,800	2.1%
68 Consumer Confidence Report	9,780	11,013	10,000	10,000	10,000	10,000	10,000	0.0%
69 <b>Total Materials &amp; Services</b>	<b>1,696,675</b>	<b>1,872,201</b>	<b>1,985,300</b>	<b>1,830,000</b>	<b>2,220,300</b>	<b>2,220,300</b>	<b>2,220,300</b>	<b>11.8%</b>
70 <b>Capital Outlay:</b>								
71 Field Equipment	3,301	19,612	18,000	18,000	32,800	32,800	32,800	82.2%
72 Water Meters	42,514	42,133	45,000	45,000	50,000	50,000	50,000	11.1%
73 Heavy Equipment/Vehicle	118,588	156,765	100,000	99,600	115,000	115,000	115,000	15.0%
74 Unanticipated Expense	-	-	15,000	-	15,000	15,000	15,000	0.0%
75 <b>Total Capital Outlay</b>	<b>164,403</b>	<b>218,510</b>	<b>178,000</b>	<b>162,600</b>	<b>212,800</b>	<b>212,800</b>	<b>212,800</b>	<b>19.6%</b>

## Public Works Water Fund

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
76 <b>Total Expenditures</b>	<b>3,160,142</b>	<b>3,473,519</b>	<b>3,665,400</b>	<b>3,438,800</b>	<b>4,111,000</b>	<b>4,111,000</b>	<b>4,111,000</b>	<b>12.2%</b>
77 <b>Other Requirements:</b>								
78     Contingency	-	-	125,000	-	205,600	205,600	205,600	64.5%
79     Transfer to Water Facility Replacement Reserve	450,000	600,000	500,000	500,000	500,000	500,000	500,000	0.0%
80 <b>Total Other Requirements</b>	<b>450,000</b>	<b>600,000</b>	<b>625,000</b>	<b>500,000</b>	<b>705,600</b>	<b>705,600</b>	<b>705,600</b>	<b>12.9%</b>
81 <b>Fund Balance:</b>								
82     Restricted for Operations	1,181,489	1,117,480	778,900	1,258,100	440,000	440,000	440,000	-43.5%
83 <b>TOTAL REQUIREMENTS</b>	<b>\$ 4,791,631</b>	<b>\$ 5,190,999</b>	<b>\$ 5,069,300</b>	<b>\$ 5,196,900</b>	<b>\$ 5,256,600</b>	<b>\$ 5,256,600</b>	<b>\$ 5,256,600</b>	<b>3.7%</b>

### Summary of Administrative Service Fund Charges

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 51,102	\$ 56,918	\$ 83,000	\$ 61,500	\$ 90,400	\$ 90,400	\$ 90,400	8.9%
City Manager	22,352	23,514	23,300	23,300	24,900	24,900	24,900	6.9%
Information Systems	93,429	90,508	112,300	114,100	131,900	131,900	131,900	17.5%
Attorney's Office	5,233	3,364	1,300	1,300	1,400	1,400	1,400	7.7%
City Recorder	24,390	23,539	24,100	25,300	27,400	27,400	27,400	13.7%
Human Resources	57,403	63,980	68,700	52,800	67,900	67,900	67,900	-1.2%
Finance	78,738	94,921	107,700	105,000	113,100	113,100	113,100	5.0%
Utility Billing	201,479	198,206	222,000	218,300	239,600	239,600	239,600	7.9%
Facility Maintenance	63,480	100,759	74,200	65,100	95,500	95,500	95,500	28.7%
Public Works	195,205	216,698	236,500	234,100	249,700	249,700	249,700	5.6%
Administrative Service Charges	\$ 792,811	\$ 872,407	\$ 953,100	\$ 900,800	\$ 1,041,800	\$ 1,041,800	\$ 1,041,800	9.3%

### Budget Notes:

#### Revenues:

- 11 The City updated the Water Capital Improvement Plan in FY12-13 and has historically operated 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. During Fiscal Year 2024-25 the City increased water rates by 4% however instead of passing the increase along to residents it was paid for with ARPA funds. The Fiscal Year 2025-26 provides for a 1% increase effective January 1, 2026. The increase will provide approximately \$15,000 in additional revenue for the water system. Due to the use of ARPA funds in the prior year, residents will feel the impact of a 5% increase.

#### Expenditures:

##### Personnel Services:

- 25 The Budget provides a 2.7% wage and salary increase for all non-represented staff and for staff represented by LIUNA Local 737. In addition step increases for those eligible as provided for in the City Personnel Policies and associated collective bargaining agreement.

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

##### Materials & Services:

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

##### Capital Outlay:

- 71 New Rock Hammer for Mini Excavator. New hydraulic unit for service vehicle. New safety devices for confined spaces.
- 73 New service vehicle to replace 2005 F-550.

## Public Works

# Water Facility Replacement Fund

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

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

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

### Projects completed FY24-25

- Rehabilitated the Delta well
- Continued steel water main replacement program
- Replaced and updated the programmable logic controllers for the telemetry system.
- Replaced and updated the telemetry computer and software.

### Capital Improvements Planned FY25-26

- Continue the steel water main replacement program
- Purchase and install de-gasser at Meadows filter plant.

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 645,429</b>	<b>\$ 465,396</b>	<b>\$ 442,500</b>	<b>\$ 385,700</b>	<b>\$ 295,700</b>	<b>\$ 295,700</b>	<b>\$ 295,700</b>	<b>-33.2%</b>
<b>3 Revenues:</b>								
<b>4 Licenses &amp; Fees:</b>								
5 System Development Fees	67,113	154,235	35,800	85,000	37,900	37,900	37,900	5.9%
<b>6 Miscellaneous:</b>								
7 Interest	19,640	29,222	25,000	25,000	25,000	25,000	25,000	0.0%
<b>8 Total Miscellaneous</b>	<b>19,640</b>	<b>29,222</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0.0%</b>
<b>9 Total Revenues</b>	<b>86,753</b>	<b>183,457</b>	<b>60,800</b>	<b>110,000</b>	<b>62,900</b>	<b>62,900</b>	<b>62,900</b>	<b>3.5%</b>
<b>10 Other Resources:</b>								
<b>11 Transfers In:</b>								
12 Transfer from Water Fund	450,000	600,000	500,000	500,000	500,000	500,000	500,000	0.0%
<b>13 Total Other Resources</b>	<b>450,000</b>	<b>600,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>0.0%</b>
<b>14 TOTAL RESOURCES</b>	<b>1,182,182</b>	<b>1,248,853</b>	<b>1,003,300</b>	<b>995,700</b>	<b>858,600</b>	<b>858,600</b>	<b>858,600</b>	<b>-14.4%</b>
<b>15 REQUIREMENTS:</b>								
<b>16 Expenditures:</b>								
<b>17 Capital Outlay:</b>								
18 Supply/Treatment	19,223	577,316	400,000	250,000	300,000	300,000	300,000	-25.0%
19 Transmission & Distribution Mains	697,563	285,834	400,000	450,000	400,000	400,000	400,000	0.0%
20 Unanticipated Expenses	-	-	150,000	-	150,000	150,000	150,000	0.0%
<b>21 Total Capital Outlay</b>	<b>716,786</b>	<b>863,150</b>	<b>950,000</b>	<b>700,000</b>	<b>850,000</b>	<b>850,000</b>	<b>850,000</b>	<b>-10.5%</b>
<b>22 Fund Balance:</b>								
23 Restricted for Improvements	465,396	385,703	53,300	295,700	8,600	8,600	8,600	-83.9%
<b>24 Total Fund Balance</b>	<b>465,396</b>	<b>385,703</b>	<b>53,300</b>	<b>295,700</b>	<b>8,600</b>	<b>8,600</b>	<b>8,600</b>	<b>-83.9%</b>
<b>25 TOTAL REQUIREMENTS</b>	<b>\$ 1,182,182</b>	<b>\$ 1,248,853</b>	<b>\$ 1,003,300</b>	<b>\$ 995,700</b>	<b>\$ 858,600</b>	<b>\$ 858,600</b>	<b>\$ 858,600</b>	<b>-14.4%</b>

### Budget Notes:

#### Revenues:

- 5 The System Development Fee projections for Fiscal Year 2025-26 assumes 25 new single family homes.

#### Expenditures:

- 21 The Water System Capital Improvement Plan calls for capital outlay of Approximately \$1,000,000 over the next five years.

## 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 2024-25

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

#### Division Goals for FY 2025-26

Complete Bob Newton Family Park.

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balances:</b>								
3 Unrestricted Beginning Balance	\$ 464,044	\$ 473,592	\$ 896,500	\$ 892,100	\$ 352,900	\$ 352,900	\$ 352,900	-60.6%
4 Developers Tree Reimbursements		39,619	36,900	39,700	39,400	39,400	39,400	6.8%
<b>5 Total Beginning Balances</b>	<b>464,044</b>	<b>513,211</b>	<b>933,400</b>	<b>931,800</b>	<b>392,300</b>	<b>392,300</b>	<b>392,300</b>	<b>-58.0%</b>
<b>6 Revenues:</b>								
<b>7 Licenses &amp; Fees:</b>								
8 Park Services Fees	685,563	686,263	684,500	686,000	770,000	728,000	728,000	6.4%
9 Park Reservation Fees	6,456	8,714	3,500	5,000	5,000	5,000	5,000	42.9%
10 Amphitheater Rental Fees	3,013	278	3,500	3,500	3,500	3,500	3,500	0.0%
<b>11 Total Licenses &amp; Fees</b>	<b>695,032</b>	<b>695,255</b>	<b>691,500</b>	<b>694,500</b>	<b>778,500</b>	<b>736,500</b>	<b>736,500</b>	<b>6.5%</b>
<b>12 Intergovernmental:</b>								
13 MAP Boat Ramp Grant	-	9,400	-	-	9,400	9,400	9,400	
14 Grants	-	61,087	-	-	-	-	-	
<b>15 Total Intergovernmental</b>	<b>-</b>	<b>70,487</b>	<b>-</b>	<b>-</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>	
<b>16 Miscellaneous:</b>								
17 Park Rental Income	87,183	93,432	90,500	99,000	107,000	107,000	107,000	18.2%
18 Park Donations	1,309	2,450	-	-	-	-	-	
19 Developers Tree Reimbursements	41,250	1,882	-	2,700	-	-	-	
20 Miscellaneous	2,294	4,531	-	7,000	5,000	5,000	5,000	
<b>21 Total Miscellaneous</b>	<b>132,036</b>	<b>102,295</b>	<b>90,500</b>	<b>108,700</b>	<b>112,000</b>	<b>112,000</b>	<b>112,000</b>	<b>23.8%</b>
<b>22 Other Resources:</b>								
<b>23 Transfers In:</b>								
24 Transfer from the General Fund	360,800	360,800	360,800	360,800	360,800	360,800	360,800	0.0%
<b>25 Total Resources</b>	<b>1,651,912</b>	<b>1,742,048</b>	<b>2,076,200</b>	<b>2,095,800</b>	<b>1,653,000</b>	<b>1,611,000</b>	<b>1,611,000</b>	<b>-22.4%</b>

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
26 <b>Expenditures:</b>								
27 <b>Personnel Services:</b>								
28 Municipal Utility Workers	239,692	273,116	338,500	309,500	333,400	333,400	333,400	-1.5%
29 GIS	6,696	4,938	7,700	6,600	7,100	7,100	7,100	-7.8%
30 Overtime	1,234	-	800	800	800	800	800	0.0%
31 Clothing/Phone Stipends	2,370	2,770	2,800	2,800	2,800	2,800	2,800	0.0%
32 Wellness	953	1,228	2,500	2,000	2,500	2,500	2,500	0.0%
33 Payroll Taxes	3,852	5,657	7,900	6,700	7,800	7,800	7,800	-1.3%
34 Retirement	67,832	87,958	116,000	101,200	134,700	134,700	134,700	16.1%
35 Insurance Benefits	102,800	101,725	114,900	114,900	120,600	120,600	120,600	5.0%
36 Workers Compensation	(51)	2,420	4,000	4,000	4,000	4,000	4,000	0.0%
37 <b>Total Personnel Services</b>	<b>425,378</b>	<b>479,812</b>	<b>595,100</b>	<b>548,500</b>	<b>613,700</b>	<b>613,700</b>	<b>613,700</b>	<b>3.1%</b>
38 <b>Materials &amp; Services:</b>								
39 Parks Materials & Supplies	47,583	58,011	60,000	55,000	60,000	60,000	60,000	0.0%
40 Meetings, Travel & Training	1,355	1,479	1,500	1,000	1,500	1,500	1,500	0.0%
41 Public Notices	128	-	400	400	400	400	400	0.0%
42 Contractual Services	81,225	81,774	82,000	90,000	92,000	92,000	92,000	12.2%
43 Temporary Labor	67,647	66,064	83,000	48,000	83,000	83,000	83,000	0.0%
44 Developers Tree Expenses	1,631	4,985	20,000	3,000	20,000	20,000	20,000	0%
45 Utilities	7,249	8,549	8,500	25,000	9,100	9,100	9,100	7.1%
46 Telephone	1,776	2,729	2,900	2,900	2,900	2,900	2,900	0.0%
47 Gasoline	11,056	13,067	12,000	12,000	12,000	12,000	12,000	0.0%
48 Diesel	827	-	1,200	1,200	1,200	1,200	1,200	0.0%
49 Vehicle Maintenance	7,634	13,960	7,000	7,500	7,000	7,000	7,000	0.0%
50 Equipment Maintenance	19,174	14,553	8,000	5,500	8,000	8,000	8,000	0.0%
51 Boat Ramp Maintenance	2,045	8,007	4,700	4,700	4,700	4,700	4,700	0%
52 Keizer Rotary Amphitheater	6,813	2,107	10,000	5,000	5,000	5,000	5,000	-50%
53 Grant Program	13,850	1,046	15,000	13,000	15,000	15,000	15,000	0.0%
54 Park Rental Program Expenses	15,909	9,582	25,000	11,000	35,000	35,000	35,000	40.0%
55 Medical Testing	-	499	600	600	600	600	600	0.0%
56 Little League Park Maintenance	1,320	2,285	2,000	3,000	25,000	25,000	25,000	1150.0%
57 <b>Total Materials &amp; Services</b>	<b>287,222</b>	<b>288,697</b>	<b>343,800</b>	<b>288,800</b>	<b>382,400</b>	<b>382,400</b>	<b>382,400</b>	<b>11.2%</b>
58 <b>Capital Outlay:</b>								
59 Field Equipment	37,254	3,212	3,300	-	3,300	3,300	3,300	0.0%
60 Vehicles	-	-	55,000	56,200	-	-	-	-100.0%
61 Equipment	19,217	10,849	-	20,000	20,000	20,000	20,000	
62 Capital Improvements	369,630	27,719	790,000	790,000	398,200	356,200	356,200	-54.9%
63 <b>Total Capital Outlay</b>	<b>426,101</b>	<b>41,780</b>	<b>848,300</b>	<b>866,200</b>	<b>421,500</b>	<b>379,500</b>	<b>379,500</b>	<b>-55.3%</b>
64 <b>Total Expenditures</b>	<b>1,138,701</b>	<b>810,289</b>	<b>1,787,200</b>	<b>1,703,500</b>	<b>1,417,600</b>	<b>1,375,600</b>	<b>1,375,600</b>	<b>-23.0%</b>
65 <b>Other Requirements:</b>								
66 <b>Contingency:</b>								
67 Operating Contingency	-	-	100,000	-	100,000	100,000	100,000	0.0%
68 Turf Field Replacement	-	-	50,000	-	-	-	-	-100.0%
69 <b>Total Contingency</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-33.3%</b>
70 <b>Fund Balance:</b>								
71 Restricted for Operations	513,211	931,759	139,000	392,300	135,400	135,400	135,400	-2.6%
72 <b>Total Fund Balance</b>	<b>513,211</b>	<b>931,759</b>	<b>139,000</b>	<b>392,300</b>	<b>135,400</b>	<b>135,400</b>	<b>135,400</b>	<b>-2.6%</b>
73 <b>Total Requirements</b>	<b>\$ 1,651,912</b>	<b>\$1,742,048</b>	<b>\$ 2,076,200</b>	<b>\$ 2,095,800</b>	<b>\$ 1,653,000</b>	<b>\$ 1,611,000</b>	<b>\$ 1,611,000</b>	<b>-40.9%</b>

**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. The Fiscal Year 2025-26 provides for a 25% increase effective January 1, 2026. This increases the single family residences to \$5.00 per month and \$4.31 for multi-family dwellings. The increase will provide approximately \$84,000 in additional revenue for the park system.

**Expenditures:**

- 24 Parks General Support Resources equal at least 2.5% of General Fund budgeted revenues as is the policy of the City. The FY25-26 budget is 2.8% of budgeted revenues.

**Personnel Services:**

- 27 The Budget provides a 2.7% wage and salary increase for all non-represented staff and 2.7% 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:**

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

**Capital Outlay:**

- 62 Complete redevelopment of Bob Newton Family Park  
63 The Park Fund Capital Improvement Plan calls for capital outlay expenditures of approximately \$500,000 per year for the next five years.



## Public Works Park Improvement Fund

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

### Accomplishments for FY 2024-25

Partial Funding for Turf Fields at Keizer Rapids Park

Partial funding for pickleball courts and parking at Keizer Rapids Park

### Goals for FY 2025-26

Partial Funding for Turf Fields at Keizer Rapids Park

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 1,229,604</b>	<b>\$ 1,645,355</b>	<b>\$ 1,715,900</b>	<b>\$ 1,599,000</b>	<b>\$ 1,354,800</b>	<b>\$ 1,354,800</b>	<b>\$ 1,354,800</b>	<b>-21.0%</b>
<b>3 Revenues:</b>								
<b>4 Licenses &amp; Fees:</b>								
5 System Development Fees	389,610	194,067	63,600	60,000	67,300	67,300	67,300	5.8%
<b>6 Intergovernmental:</b>								
7 Grants	-	-	-	-	84,200	84,200	84,200	
<b>8 Miscellaneous:</b>								
9 Interest	46,987	88,634	66,800	66,800	66,800	66,800	66,800	0.0%
10 Turf Field Sinking Fund Contribution	-	-	-	-	120,000	120,000	120,000	
11 Donations	2,771	850	-	-	-	-	-	
<b>12 Total Miscellaneous</b>	<b>49,758</b>	<b>89,484</b>	<b>66,800</b>	<b>66,800</b>	<b>186,800</b>	<b>186,800</b>	<b>186,800</b>	<b>179.6%</b>
<b>13 Total Revenues</b>	<b>439,368</b>	<b>283,551</b>	<b>130,400</b>	<b>126,800</b>	<b>338,300</b>	<b>338,300</b>	<b>338,300</b>	<b>159.4%</b>
<b>14 Transfers In:</b>								
15 Park Services Fund	-	-	-	-	-	-	-	
<b>16 TOTAL RESOURCES</b>	<b>1,668,972</b>	<b>1,928,906</b>	<b>1,846,300</b>	<b>1,725,800</b>	<b>1,693,100</b>	<b>1,693,100</b>	<b>1,693,100</b>	<b>-8.3%</b>
<b>17 REQUIREMENTS:</b>								
<b>18 Expenditures:</b>								
<b>19 Capital Outlay:</b>								
20 Acquisition and Development	-	4,286	-	71,000	-	-	-	
21 Improvements	23,617	325,608	400,000	300,000	1,478,200	1,478,200	1,478,200	269.6%
22 Gold Star Memorial Project	-	-	-	-	84,200	84,200	84,200	
23 Unanticipated Expenses	-	-	1,334,900	-	-	-	-	-100.0%
<b>24 Total Capital Outlay</b>	<b>23,617</b>	<b>329,894</b>	<b>1,734,900</b>	<b>371,000</b>	<b>1,562,400</b>	<b>1,562,400</b>	<b>1,562,400</b>	<b>-9.9%</b>
<b>25 Other Requirements:</b>								
26 Contingency - Turf Field Replacement	-	-	-	-	120,000	120,000	120,000	
<b>25 Fund Balance:</b>								
26 Restricted for Improvements	1,645,355	1,599,012	111,400	1,354,800	10,700	10,700	10,700	-90.4%
<b>27 TOTAL REQUIREMENTS</b>	<b>\$ 1,668,972</b>	<b>\$ 1,928,906</b>	<b>\$ 1,846,300</b>	<b>\$ 1,725,800</b>	<b>\$ 1,693,100</b>	<b>\$ 1,693,100</b>	<b>\$ 1,693,100</b>	<b>-8.3%</b>

### Budget Notes:

#### Revenues:

5 The System Development Fee projections for FY25-26 assumes 25 new single family homes during the year.

#### Expenditures:

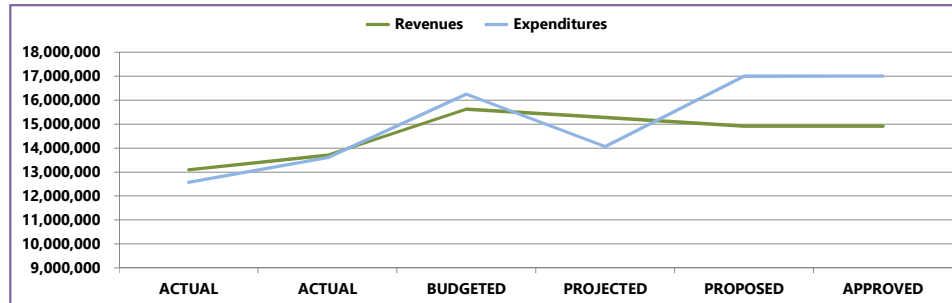
21 Includes the SDC eligible portion of Keizer Rapids Turf Fields Phase 2 and any other SDC eligible project identified during the year

# 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.

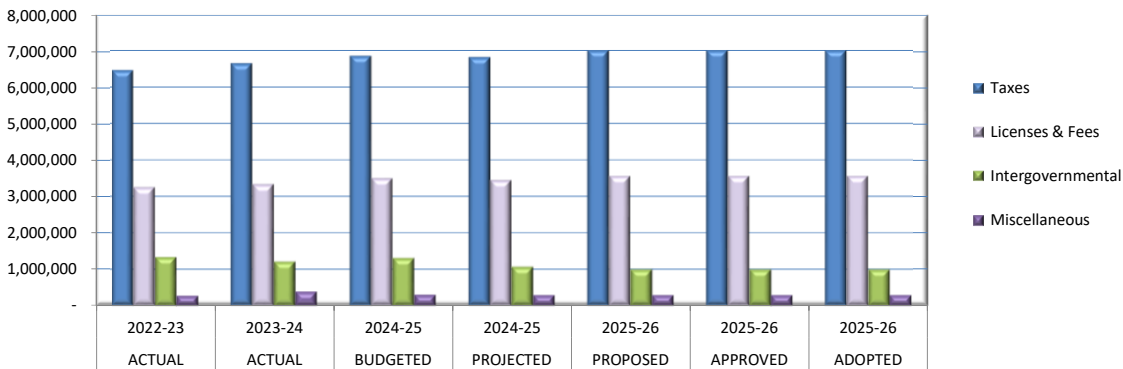
## General Fund Revenues and Expenditures



	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	PRIOR BUDGET
<b>1 RESOURCES:</b>								
2 <b>Beginning Balances</b>	\$ 3,601,525	\$ 4,122,259	\$ 3,702,000	\$ 4,225,700	\$ 5,440,700	\$ 5,440,700	\$ 5,440,700	47.0%
3 <b>Revenues:</b>								
4 Taxes & Assessments	6,459,521	6,640,699	7,209,300	7,173,800	7,373,000	7,373,000	7,373,000	2.3%
5 Licenses & Fees	3,328,430	3,418,357	3,549,500	3,496,500	3,608,400	3,608,400	3,608,400	1.7%
6 Intergovernmental	1,787,882	1,766,095	2,044,400	1,830,200	1,564,000	1,564,000	1,564,000	-23.5%
7 Fines & Forfeitures	317,582	445,387	278,000	247,500	248,000	248,000	248,000	-10.8%
8 Charges for Services	2,501	19,117	2,000	2,000	2,000	2,000	2,000	0.0%
9 Miscellaneous	359,008	397,993	361,800	346,600	315,000	315,000	315,000	-12.9%
10 <b>Total Revenues</b>	<b>12,254,924</b>	<b>12,687,648</b>	<b>13,445,000</b>	<b>13,096,600</b>	<b>13,110,400</b>	<b>13,110,400</b>	<b>13,110,400</b>	<b>-2.5%</b>
11 <b>Other Resources:</b>								
12 Transfers In	840,000	1,008,000	2,178,800	2,178,800	1,806,300	1,806,300	1,806,300	-17.1%
13 <b>Total Other Resources:</b>	840,000	1,008,000	2,178,800	2,178,800	1,806,300	1,806,300	1,806,300	-17.1%
14 <b>TOTAL OTHER RESOURCES</b>	<b>16,696,449</b>	<b>17,817,907</b>	<b>19,325,800</b>	<b>19,501,100</b>	<b>20,357,400</b>	<b>20,357,400</b>	<b>20,357,400</b>	<b>5.3%</b>
15 <b>REQUIREMENTS:</b>								
16 <b>Expenditures:</b>								
17 Administration	2,397,075	2,685,146	3,356,800	2,649,700	3,174,800	3,177,000	3,177,000	-5.4%
18 Planning	512,873	548,658	661,600	586,200	698,300	698,300	698,300	5.5%
19 Municipal Court	206,854	195,340	236,200	218,100	233,800	233,800	233,800	-1.0%
20 Police	9,066,596	9,772,330	11,050,300	10,092,100	11,545,600	11,545,600	11,545,600	4.5%
21 Transient Occupancy Tax	-	-	326,500	123,500	326,300	326,300	326,300	-0.1%
22 <b>Total Expenditures</b>	<b>12,183,398</b>	<b>13,201,474</b>	<b>15,631,400</b>	<b>13,669,600</b>	<b>15,978,800</b>	<b>15,981,000</b>	<b>15,981,000</b>	<b>2.2%</b>
23 <b>Other Requirements:</b>								
24 Transfers Out	390,800	390,800	390,800	390,800	821,000	821,000	821,000	110.1%
25 Contingency	-	-	223,500	-	200,000	200,000	200,000	-10.5%
26 <b>Total Other Requirements</b>	390,800	390,800	614,300	390,800	1,021,000	1,021,000	1,021,000	66.2%
27 <b>Fund Balance:</b>								
28 Committed	-	-	-	-	-	-	-	-
29 Unassigned	4,122,251	4,225,633	3,080,100	5,440,700	3,357,600	3,355,400	3,355,400	8.9%
30 <b>Total Fund Balance</b>	<b>4,122,251</b>	<b>4,225,633</b>	<b>3,080,100</b>	<b>5,440,700</b>	<b>3,357,600</b>	<b>3,355,400</b>	<b>3,355,400</b>	<b>8.9%</b>
31 <b>TOTAL REQUIREMENTS</b>	<b>\$ 16,696,449</b>	<b>\$ 17,817,907</b>	<b>\$ 19,325,800</b>	<b>\$ 19,501,100</b>	<b>\$ 20,357,400</b>	<b>\$ 20,357,400</b>	<b>\$ 20,357,400</b>	<b>5.3%</b>

<b>Ending Fund Balance As a Percentage of Revenue</b>	<b>30.9%</b>	<b>19.7%</b>	<b>35.6%</b>	<b>22.5%</b>	<b>22.5%</b>	<b>22.5%</b>
<b>Revenues in Excess of Current Expenditures</b>	<b>\$ 103,374</b>	<b>\$ (621,900)</b>	<b>\$ 1,215,000</b>	<b>\$ (2,083,100)</b>	<b>\$ (2,085,300)</b>	<b>\$ (2,085,300)</b>

## General Fund Non-Departmental Resources



	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balances</b>								
3    Unrestricted Beginning Bal \$	3,513,925	\$ 3,895,787	\$ 3,463,600	\$ 3,955,300	\$ 5,111,000	\$ 5,111,000	\$ 5,111,000	47.6%
4    Opioid Settlement	-	-	-	-	-	-	-	-
<b>5 Total Beginning Balances</b>	<b>3,513,925</b>	<b>3,895,787</b>	<b>3,463,600</b>	<b>3,955,300</b>	<b>5,111,000</b>	<b>\$ 5,111,000</b>	<b>\$ 5,111,000</b>	<b>47.6%</b>
<b>6 Taxes:</b>								
7    Current Taxes	6,209,335	6,374,832	6,587,500	6,523,000	6,719,000	6,719,000	6,719,000	2.0%
8    Prior Year Taxes	91,913	80,862	100,000	96,800	100,000	100,000	100,000	0.0%
9    Sales Taxes	158,273	185,005	156,800	189,000	189,000	189,000	189,000	20.5%
<b>10 Total Taxes</b>	<b>6,459,521</b>	<b>6,640,699</b>	<b>6,844,300</b>	<b>6,808,800</b>	<b>7,008,000</b>	<b>7,008,000</b>	<b>7,008,000</b>	<b>2.4%</b>
<b>11 Licenses &amp; Fees:</b>								
12    Electric Franchise	1,276,370	1,378,314	1,525,800	1,503,400	1,578,600	1,578,600	1,578,600	3.5%
13    Natural Gas Franchise	483,405	463,355	483,000	465,000	465,000	465,000	465,000	-3.7%
14    Telephone Franchise	27,258	23,011	20,900	20,100	19,100	19,100	19,100	-8.6%
15    Cable Television Franchise	451,255	401,005	388,600	359,400	341,400	341,400	341,400	-12.1%
16    Sanitation Franchise	355,333	374,383	370,000	383,900	403,100	403,100	403,100	8.9%
17    Water Sales Assessments	179,694	197,290	202,300	202,300	207,400	207,400	207,400	2.5%
18    Sewer License Fee	362,409	383,819	401,500	401,500	421,600	421,600	421,600	5.0%
19    Stormwater Franchise	84,399	85,094	84,400	85,100	96,200	96,200	96,200	14.0%
20    Other Franchise	4,000	4,000	4,000	4,000	4,000	4,000	4,000	0.0%
21    Liquor Licenses	2,605	2,660	3,000	2,800	3,000	3,000	3,000	0.0%
22    Lien Search Fee	18,191	18,509	16,000	19,000	19,000	19,000	19,000	18.8%
<b>23 Total Licenses &amp; Fees</b>	<b>3,244,919</b>	<b>3,331,440</b>	<b>3,499,500</b>	<b>3,446,500</b>	<b>3,558,400</b>	<b>3,558,400</b>	<b>3,558,400</b>	<b>1.7%</b>
<b>24 Intergovernmental:</b>								
25    Cigarette Tax	29,077	25,929	25,500	22,800	20,500	20,500	20,500	-19.6%
26    Liquor Tax	776,214	745,877	806,400	658,700	612,600	612,600	612,600	-24.0%
27    State Revenue Sharing	441,297	417,748	454,000	363,900	338,400	338,400	338,400	-25.5%
28    Opioid Settlement	72,222	-	-	-	-	-	-	-
29    Grants - State	-	-	-	-	-	-	-	-
30    Grants - County	15,000	15,000	20,000	20,000	20,000	20,000	20,000	0.0%
<b>31 Total Intergovernmental</b>	<b>1,333,810</b>	<b>1,204,554</b>	<b>1,305,900</b>	<b>1,065,400</b>	<b>991,500</b>	<b>991,500</b>	<b>991,500</b>	<b>-24.1%</b>
<b>32 Miscellaneous:</b>								
33    Stadium Rent	41,489	44,358	41,500	40,000	41,500	41,500	41,500	0.0%
34    Interest	154,703	281,860	195,000	195,000	195,000	195,000	195,000	0.0%
35    Rental and Property Income	100	100	15,100	15,100	15,100	15,100	15,100	0.0%
36    Cell Tower Rent	20,197	27,900	26,000	26,000	27,000	27,000	27,000	3.8%
37    Art Walk Revenue	-	1,200	3,200	-	-	-	-	-100.0%
38    Parks SDC Admin Fee	41,090	21,673	6,300	4,100	6,000	6,000	6,000	-4.8%
39    Miscellaneous Revenue	13,243	4,839	5,000	4,000	5,000	5,000	5,000	0.0%
<b>40 Total Miscellaneous</b>	<b>270,822</b>	<b>381,930</b>	<b>292,100</b>	<b>284,200</b>	<b>289,600</b>	<b>289,600</b>	<b>289,600</b>	<b>-0.9%</b>

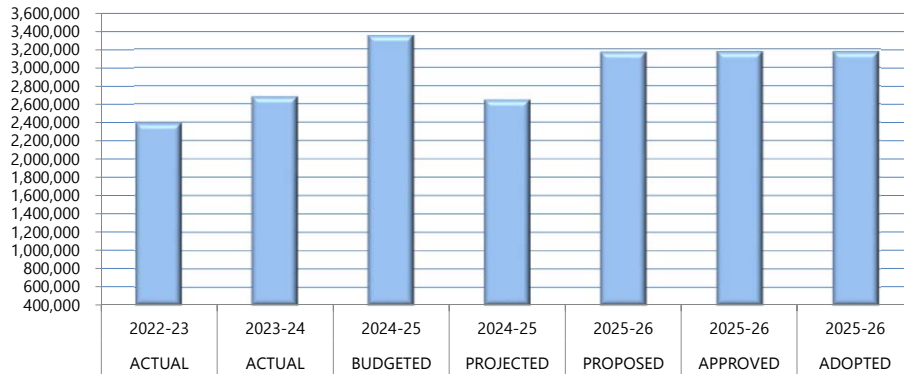
## General Fund Non-Departmental Resources

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
41 <b>Transfers In:</b>								
42     Police Services Fund	-	-	-	-	-	-	-	-
43     ARPA Fund	-	-	-	-	-	-	-	-
44 <b>Total Transfers In</b>	-	-	-	-	-	-	-	-
41 <b>TOTAL RESOURCES</b>	<b>\$ 11,309,072</b>	<b>\$ 11,558,623</b>	<b>\$ 11,941,800</b>	<b>\$ 11,604,900</b>	<b>\$ 16,958,500</b>	<b>\$ 16,958,500</b>	<b>\$ 16,958,500</b>	<b>42.0%</b>

### Budget Notes:

- 7     Property Tax Revenues are expected to increase 3% primarily from increased taxable assessed value.
- 8     Prior year Property Tax revenues are based on a five year average.
- 12    Revenue estimates include a PGE rate increase of 17.2% effective January 1, 2024 and a Salem Electric increase of 4.7% effective October 1, 2023. PGE has requested an additional increase however it has not yet been approved by the Public Utility Commission.
- 13    NW Natural has not announced a rate increase for FY 2025-26.
- 14    Telephone franchise revenues continue to decline as more users switch from landlines to cellular phones which are not subject to franchise tax.
- 15    Comcast franchise revenue peaked during the middle of FY2021-22 and has been slowly going back to its historical level as customers are dropping cable in favor of other streaming media sources. The 2025-26 projection anticipates that the decline slows to 5%.
- 16    Sanitation revenues were adjusted during FY2023-24, no additional changes are anticipated that would impact FY2025-26.
- 17-19 City Utility assessments and fees are expected to increase commensurate with the rate increases anticipated in FY2025-26.
- 25    The League of Oregon Cities reports that the State projects a 5% decline in Cigarette Tax revenues.
- 26    Liquor revenues continue to decline due to a decrease in liquor sales.
- 27    State Revenue Sharing revenues have decreased due to an decrease in liquor sales in Oregon. Revenue Sharing dollars are planned to fund operating expenditures, primarily public safety.
- 30    Marion County has extended the Community Prosperity Grant program for an additional three year period. The grant program provides \$20,000 per year on a reimbursement basis for economic development type activities.
- 35    Includes ground lease with the Keizer Heritage Foundation and the purchase option for Keizer Station Area A.

## General Fund Non-Departmental Requirements



	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 TOTAL REQUIREMENTS:</b>								
<b>2 Expenditures:</b>								
<b>3 Materials &amp; Services:</b>								
4 Public Notices	\$ 1,734	\$ 1,003	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
5 Art Walk Artists' Stipends	-	2,400	-	-	-	-	-	
6 Public Art Commission	12,190	5,230	-	-	-	-	-	
7 Civic Center Art	-	2,480	-	-	-	-	-	
8 Legal Services	19,456	59,965	15,000	15,000	15,000	15,000	15,000	0.0%
9 PERS Retirement Obligation	-	-	500,000	-	-	-	-	-100.0%
10 Administrative Services Charges	2,251,571	2,520,307	2,738,700	2,531,600	3,055,000	3,055,000	3,055,000	11.5%
11 Contractual Services	40,712	21,078	46,300	46,300	46,300	46,300	46,300	0.0%
12 Insurance	369	369	500	500	500	500	500	0.0%
13 Holiday Lights	4,585	1,711	-	-	-	-	-	
14 Community Prosperity Grant	15,000	13,246	20,000	20,000	20,000	20,000	20,000	0.0%
15 Off-Site Property Maintenance	9,283	13,753	10,000	10,000	11,000	11,000	11,000	10.0%
16 Neighborhood Associations	3,477	6,122	6,000	6,000	6,000	8,200	8,200	36.7%
17 Volunteer Recognition	498	336	300	300	1,000	1,000	1,000	233.3%
18 Keizer United	2,000	2,000	2,000	2,000	2,000	2,000	2,000	0.0%
19 Keizer Heritage Center	20,000	20,000	-	-	-	-	-	
20 Mid-Willamette Homeless Alliance	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0.0%
21 Emergency Management	1,200	146	1,000	1,000	1,000	1,000	1,000	0.0%
22 <b>Total Materials &amp; Services</b>	<b>2,397,075</b>	<b>2,685,146</b>	<b>3,356,800</b>	<b>2,649,700</b>	<b>3,174,800</b>	<b>3,177,000</b>	<b>3,177,000</b>	<b>-5.4%</b>
26 <b>Total Expenditures</b>	<b>2,397,075</b>	<b>2,685,146</b>	<b>3,356,800</b>	<b>2,649,700</b>	<b>3,174,800</b>	<b>3,177,000</b>	<b>3,177,000</b>	<b>-5.4%</b>
<b>27 Other Requirements:</b>								
<b>28 Contingencies:</b>								
29 General Contingency	-	-	200,000	-	200,000	200,000	200,000	0.0%
<b>30 Transfers Out:</b>								
31 PERS Obligation Fund	-	-	-	-	350,000	350,000	350,000	
32 Park Services Fund	360,800	360,800	360,800	360,800	360,800	360,800	360,800	0.0%
33 PEG Fund	-	-	-	-	7,200	7,200	7,200	
34 Transportation Improvement Fund	30,000	30,000	30,000	30,000	30,000	30,000	30,000	0.0%
35 <b>Total Transfers Out</b>	<b>390,800</b>	<b>390,800</b>	<b>390,800</b>	<b>390,800</b>	<b>748,000</b>	<b>748,000</b>	<b>748,000</b>	<b>91.4%</b>
36 <b>TOTAL REQUIREMENTS</b>	<b>\$ 2,787,875</b>	<b>\$3,075,946</b>	<b>\$3,947,600</b>	<b>\$ 3,040,500</b>	<b>\$ 4,122,800</b>	<b>\$ 4,125,000</b>	<b>\$ 4,125,000</b>	<b>4.5%</b>

## General Fund Non-Departmental Requirements

### Summary of Administrative Service Fund Charges

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 230,069	\$ 250,161	\$ 372,000	\$ 275,500	\$ 405,000	\$ 405,000	\$ 405,000	8.9%
City Manager	211,926	229,340	242,100	242,000	263,400	263,400	263,400	8.8%
Information Systems	468,592	453,628	522,300	530,700	614,000	614,000	614,000	17.6%
Attorney's Office	306,385	342,252	397,000	385,600	424,800	424,800	424,800	7.0%
City Recorder	221,388	230,350	250,000	262,000	284,300	284,300	284,300	13.7%
Human Resources	258,555	281,192	307,800	236,700	304,400	304,400	304,400	-1.1%
Finance	244,676	263,615	285,600	278,600	300,000	300,000	300,000	5.0%
Facility Maintenance	285,836	442,813	332,600	291,500	428,000	428,000	428,000	28.7%
Public Works	24,144	26,956	29,300	29,000	31,100	31,100	31,100	6.1%
Administrative Services Charges	\$ 2,251,571	\$ 2,520,307	\$ 2,738,700	\$ 2,531,600	\$ 3,055,000	\$ 3,055,000	\$ 3,055,000	11.5%

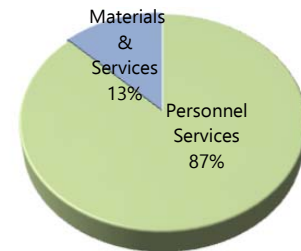
#### Budget Notes:

- 6 Public Art Commission includes \$1,000 for preservation of wood art, \$2,000 for utility box art (approximately 4 utility boxes), \$2,000 for additional statues on River Road or mural to wrap the bathroom walls at Keizer Rapids Park, \$700 for Civic Center art and \$300 for the holiday card contest.
- 8 Legal Services include outside legal assistance on City matters specific to General Fund related activities (excluding Bond Counsel and Labor Attorney
- 10 Administrative Service Charges increased primarily from personnel service increases associated with salary and wage, retirement and insurance expenses.
- 11 Contractual services includes recurring lien search fees and credit card processing fees. The increase is associated with the National City Survey.
- 15 The increase is due to electricity rate increase and the City taking over landscape maintenance at the Keizer Heritage Center.
- 16 Payment to each neighborhood association is contingent upon the association being officially recognized by the City and provided on a reimbursement basis. The payment is to provide support for the printing and postage associated with brochures and news letters, and for yard signs.
- 18 Payment to Keizer United is subject to approval by the City of Keizer City Council upon review of a plan for expenditures.
- 19 Support for the Keizer Heritage Center moved to the Event Center Fund.
- 32 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 2.8%.
- 34 During Fiscal Year 2020-21 the General Fund borrowed \$148,200 from the Transportation Improvement Fund to provide appropriations for upgrading the Police Department's car video systems. The loan will be repaid over five years.

# General Fund Planning

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

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



	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 Revenues:</b>								
<b>2 Licenses &amp; Fees:</b>								
3 Sign Permits	\$ 2,689	\$ 2,290	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	0.0%
4 Land Use Application Fees	11,288	28,381	15,000	15,000	15,000	15,000	15,000	0.0%
5 Building Fees - Zoning	41,869	34,634	15,000	15,000	15,000	15,000	15,000	0.0%
6 Permit Administrative Fee	19,665	13,362	10,000	10,000	10,000	10,000	10,000	0.0%
7 Facility Fee	8,000	8,250	8,000	8,000	8,000	8,000	8,000	0.0%
<b>8 Total Licenses &amp; Fees</b>	<b>83,511</b>	<b>86,917</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0.0%</b>
<b>9 Intergovernmental:</b>								
10 Planning Grants - State	-	-	40,000	40,000	40,000	40,000	40,000	0.0%
<b>11 Total Intergovernmental</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0.0%</b>
<b>12 Charges for Services:</b>								
13 Nuisance Abatement	2,501	19,117	2,000	2,000	2,000	2,000	2,000	0.0%
<b>14 Total Revenues</b>	<b>86,012</b>	<b>106,034</b>	<b>92,000</b>	<b>92,000</b>	<b>92,000</b>	<b>92,000</b>	<b>92,000</b>	<b>0.0%</b>
<b>15 Expenditures:</b>								
<b>16 Personnel Services:</b>								
17 Planning Director	103,536	110,597	119,100	119,100	122,300	122,300	122,300	2.7%
18 Code Compliance Officer	57,738	62,037	64,900	64,900	66,600	66,600	66,600	2.6%
19 Planning Staff	137,849	139,348	149,400	149,400	153,300	153,300	153,300	2.6%
20 GIS	-	-	3,500	-	3,500	3,500	3,500	0.0%
21 Overtime	-	-	1,000	100	1,000	1,000	1,000	0.0%
22 Cell Phone Stipend	1,638	1,638	1,700	1,700	1,700	1,700	1,700	0.0%
23 Wellness	1,433	1,154	2,000	1,200	2,000	2,000	2,000	0.0%
24 Payroll Taxes	4,849	6,280	7,500	6,900	7,700	7,700	7,700	2.7%
25 Retirement	87,682	116,113	118,800	116,200	141,100	141,100	141,100	18.8%
26 Insurance Benefits	94,300	93,261	105,400	105,400	110,700	110,700	110,700	5.0%
27 Workers Compensation	754	667	1,000	1,000	1,000	1,000	1,000	0.0%
<b>28 Total Personnel Services</b>	<b>489,779</b>	<b>531,095</b>	<b>574,300</b>	<b>565,900</b>	<b>610,900</b>	<b>610,900</b>	<b>610,900</b>	<b>6.4%</b>

## General Fund Planning

	ACTUAL	ACTUAL	APPROVED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	PRIOR BUDGET
29 <b>Materials &amp; Services:</b>								
30 Mapping Supplies & Services	136	-	300	300	300	300	300	0.0%
31 Uniforms	1,655	505	500	500	500	500	500	0.0%
32 Postage & Printing	-	-	3,000	-	3,000	3,000	3,000	0.0%
33 Meetings, Travel & Training	1,645	490	7,200	3,000	7,200	7,200	7,200	0.0%
34 Public Notices	928	1,563	2,500	1,000	2,500	2,500	2,500	0.0%
35 Contractual Services	91	157	-	-	-	-	-	
36 Hearings Officer	-	3,306	3,000	2,000	3,000	3,000	3,000	0.0%
37 Telephone	480	481	500	500	500	500	500	0.0%
38 Auto Insurance	1,248	1,622	1,000	1,000	1,100	1,100	1,100	10.0%
39 Gasoline	1,221	962	1,300	1,000	1,300	1,300	1,300	0.0%
40 Vehicle Maintenance	324	71	2,500	500	2,500	2,500	2,500	0.0%
41 Nuisance Abatement	15,246	8,238	15,000	10,000	15,000	15,000	15,000	0.0%
42 Operating Equipment	120	168	500	500	500	500	500	0.0%
43 Medical testing	-	-	-	-	-	-	-	
44 Grant/Study Expenditures	-	-	50,000	-	50,000	50,000	50,000	0.0%
45 <b>Total Materials &amp; Services</b>	<b>23,094</b>	<b>17,563</b>	<b>87,300</b>	<b>20,300</b>	<b>87,400</b>	<b>87,400</b>	<b>87,400</b>	<b>0.1%</b>
46 <b>Total Expenditures</b>	<b>\$ 512,873</b>	<b>\$ 548,658</b>	<b>\$ 661,600</b>	<b>\$ 586,200</b>	<b>\$ 698,300</b>	<b>\$ 698,300</b>	<b>\$ 698,300</b>	<b>5.5%</b>

### Budget Notes:

#### Revenues:

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

#### Expenditures:

##### Personnel Services:

- 16 The Budget provides a 2.7% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.
- For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

##### Materials & Services:

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



## General Fund

### Finance - Municipal Court

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

	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	PRIOR BUDGET
<b>1 Revenues:</b>								
<b>2 Fines &amp; Forfeits:</b>								
3 Municipal Court Fines	\$ 181,543	\$ 156,303	\$ 165,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000	-12.1%
4 Past Due Collections	130,401	87,628	110,000	100,000	100,000	100,000	100,000	-9.1%
<b>5 Total Fines &amp; Forfeits</b>	<b>311,944</b>	<b>243,931</b>	<b>275,000</b>	<b>245,000</b>	<b>245,000</b>	<b>245,000</b>	<b>245,000</b>	<b>-10.9%</b>
<b>6 Miscellaneous:</b>								
7 Peer Court Donations	-	1,000	-	-	-	-	-	
<b>8 Total Miscellaneous</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>6 Total Revenues</b>	<b>311,944</b>	<b>244,931</b>	<b>275,000</b>	<b>245,000</b>	<b>245,000</b>	<b>245,000</b>	<b>245,000</b>	<b>-10.9%</b>
<b>7 Expenditures:</b>								
<b>8 Personnel Services:</b>								
9 Court Clerks	57,954	55,202	62,800	62,800	64,500	64,500	64,500	2.7%
10 Overtime	130	446	1,500	1,500	1,500	1,500	1,500	0.0%
11 Wellness	470	365	500	500	500	500	500	0.0%
12 Payroll Taxes	950	1,114	1,400	1,300	1,500	1,500	1,500	7.1%
13 Retirement	15,833	18,241	20,500	20,500	24,600	24,600	24,600	20.0%
14 Insurance Benefits	24,700	24,414	27,600	27,600	29,000	29,000	29,000	5.1%
15 Workers Compensation	139	121	200	200	200	200	200	0.0%
<b>16 Total Personnel Services</b>	<b>100,176</b>	<b>99,903</b>	<b>114,500</b>	<b>114,400</b>	<b>121,800</b>	<b>121,800</b>	<b>121,800</b>	<b>6.4%</b>
<b>17 Materials &amp; Services:</b>								
18 Materials & Supplies	-	76	500	500	500	500	500	0.0%
19 Meetings, Travel & Training	-	-	1,000	-	1,000	1,000	1,000	0.0%
20 Judge's Services	19,103	16,691	19,500	19,000	19,500	19,500	19,500	0.0%
21 Other Contractual Services	15,442	12,835	13,000	12,000	13,000	13,000	13,000	0.0%
22 Peer Court	24,200	26,493	27,700	27,200	28,000	28,000	28,000	1.1%
23 Interagency Assessments	47,933	39,342	60,000	45,000	50,000	50,000	50,000	-16.7%
<b>24 Total Materials &amp; Services</b>	<b>106,678</b>	<b>95,437</b>	<b>121,700</b>	<b>103,700</b>	<b>112,000</b>	<b>112,000</b>	<b>112,000</b>	<b>-8.0%</b>
<b>25 Total Expenditures</b>	<b>\$206,854</b>	<b>\$195,340</b>	<b>\$236,200</b>	<b>\$218,100</b>	<b>\$233,800</b>	<b>\$233,800</b>	<b>\$233,800</b>	<b>-1.0%</b>

#### Budget Notes:

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

#### Expenditures:

##### Personnel Services:

- 8 The Budget provides a 2.7% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

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

## General Fund

# Police Operations

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

	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	PRIOR BUDGET
<b>RESOURCES:</b>								
<b>Beginning Balances:</b>								
1 K-9 Donations	\$ 16,322	\$ 82,972	\$ 70,000	\$ 70,000	\$ 64,300	\$ 64,300	\$ 64,300	-8.1%
2 Civil/Criminal Forfeitures	71,278	71,278	46,200	46,200	36,200	36,200	36,200	-21.6%
3 Opioid Settlement	-	72,222	122,200	154,200	229,200	229,200	229,200	87.6%
4 <b>Total Beginning Balances</b>	<b>87,600</b>	<b>226,472</b>	<b>238,400</b>	<b>270,400</b>	<b>329,700</b>	<b>329,700</b>	<b>329,700</b>	<b>38.3%</b>
<b>Revenues:</b>								
<b>Intergovernmental:</b>								
7 Special Duty Officers	-	-	3,000	-	-	-	-	-100.0%
8 School Resource Contract	426,145	454,759	450,000	461,800	470,000	470,000	470,000	4.4%
9 Grants - OCJC	-	-	168,000	168,000	-	-	-	-100.0%
10 Overtime Grants	25,054	18,978	20,000	15,000	20,000	20,000	20,000	0.0%
11 Police Capital Grants	2,873	5,839	7,500	5,000	7,500	7,500	7,500	0.0%
12 Opioid Settlement	-	81,965	50,000	75,000	75,000	75,000	75,000	50.0%
13 <b>Total Intergovernmental</b>	<b>454,072</b>	<b>561,541</b>	<b>698,500</b>	<b>724,800</b>	<b>572,500</b>	<b>572,500</b>	<b>572,500</b>	<b>-18.0%</b>
<b>Fines &amp; Forfeits:</b>								
15 Police Impound Fees	5,638	3,968	3,000	2,500	3,000	3,000	3,000	0.0%
16 Civil/Criminal Forfeitures	-	197,488	-	-	-	-	-	-
17 <b>Total Fines &amp; Forfeits</b>	<b>5,638</b>	<b>201,456</b>	<b>3,000</b>	<b>2,500</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0.0%</b>
<b>Miscellaneous:</b>								
19 Police Testing Reimbursements	240	74	600	-	-	-	-	-100.0%
20 Cadet Donations	100	-	-	-	-	-	-	-
21 Reserve Officer Donations	400	500	300	300	300	300	300	0.0%
22 Police Donations - Blast Camp	3,200	75	-	-	-	-	-	-
23 K-9 Donations	66,650	40	100	100	100	100	100	0.0%
24 Surplus Property Proceeds	9,196	1,047	5,000	5,000	5,000	5,000	5,000	0.0%
25 Miscellaneous	8,400	13,327	63,700	57,000	20,000	20,000	20,000	-68.6%
26 <b>Total Miscellaneous</b>	<b>88,186</b>	<b>15,063</b>	<b>69,700</b>	<b>62,400</b>	<b>25,400</b>	<b>25,400</b>	<b>25,400</b>	<b>-63.6%</b>
27 <b>Total Revenues</b>	<b>547,896</b>	<b>778,060</b>	<b>771,200</b>	<b>789,700</b>	<b>600,900</b>	<b>600,900</b>	<b>600,900</b>	
<b>Other Resources:</b>								
<b>Transfers In:</b>								
30 From Police Services Fund	840,000	1,008,000	1,037,600	1,037,600	1,245,100	1,245,100	1,245,100	20.0%
31 From ARPA Fund	-	-	1,141,200	1,141,200	561,200	561,200	561,200	-50.8%
32 <b>Total Transfers In</b>	<b>840,000</b>	<b>1,008,000</b>	<b>2,178,800</b>	<b>2,178,800</b>	<b>1,806,300</b>	<b>1,806,300</b>	<b>1,806,300</b>	<b>-17.1%</b>
<b>Other:</b>								
34 General Fund Support	7,591,100	7,759,798	7,861,900	6,853,200	8,808,700	8,808,700	8,808,700	12.0%
35 <b>TOTAL RESOURCES</b>	<b>9,066,596</b>	<b>9,772,330</b>	<b>11,050,300</b>	<b>10,092,100</b>	<b>11,545,600</b>	<b>11,545,600</b>	<b>11,545,600</b>	<b>4.5%</b>
<b>Expenditures:</b>								
<b>Personnel Services:</b>								
38 Chief of Police	161,129	154,806	155,000	159,400	173,900	173,900	173,900	12.2%
39 Lieutenants	365,888	388,138	421,800	403,900	418,300	418,300	418,300	-0.8%
40 Sergeants	749,103	687,356	745,500	745,500	840,700	840,700	840,700	12.8%
41 Police Officers	2,719,512	2,726,025	3,155,900	2,800,000	3,356,700	3,356,700	3,356,700	6.4%
42 Administrative Support	480,896	518,496	584,200	429,000	589,800	589,800	589,800	1.0%
43 Overtime	236,918	174,547	215,000	261,600	242,800	242,800	242,800	12.9%
44 Overtime - Grant Programs	16,642	13,377	15,000	10,000	17,000	17,000	17,000	13.3%
45 Overtime - OCJC	-	-	65,400	65,400	-	-	-	-100.0%
46 Overtime - Community Events	6,470	8,880	-	-	-	-	-	-
47 On Call Duty Pay	18,070	18,250	18,200	18,200	18,200	18,200	18,200	0.0%
48 Cell Phone Stipends	39,750	36,000	31,000	17,700	2,700	2,700	2,700	-91.3%
49 Clothing Allowance	8,600	7,850	8,000	7,000	8,300	8,300	8,300	3.8%
50 Wellness	13,163	11,744	25,000	12,000	25,000	25,000	25,000	0.0%
51 Payroll Taxes	76,401	94,389	117,500	92,300	120,600	120,600	120,600	2.6%
52 Retirement & VEBA	1,573,340	2,092,095	2,157,400	1,819,600	2,532,900	2,532,900	2,532,900	17.4%
53 Insurance Benefits	1,253,537	1,273,592	1,438,700	1,438,700	1,510,600	1,510,600	1,510,600	5.0%
54 Unemployment	-	609	-	-	-	-	-	-
55 Workers Compensation	18,916	35,249	60,000	50,000	60,000	60,000	60,000	0.0%
56 <b>Total Personnel Services</b>	<b>7,738,335</b>	<b>8,241,403</b>	<b>9,213,600</b>	<b>8,330,300</b>	<b>9,917,500</b>	<b>9,917,500</b>	<b>9,917,500</b>	<b>7.6%</b>

## General Fund

### Police Operations

	ACTUAL 2022-23	ACTUAL 2023-24	APPROVED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
57 <b>Materials &amp; Services:</b>								
58 Cadet Program	1,900	2,578	2,500	2,500	5,000	5,000	5,000	100.0%
59 Reserve Officer Program	5,077	11,752	8,000	8,000	5,000	5,000	5,000	-37.5%
60 K-9 Donation Expense	-	12,929	5,800	5,800	5,800	5,800	5,800	0.0%
61 Clothing & Duty Gear	27,790	36,823	30,000	30,000	40,000	40,000	40,000	33.3%
62 Civil/Criminal Forfeiture Expense	32,133	146,469	46,200	10,000	46,200	46,200	46,200	0.0%
63 K-9 Program	3,336	6,839	6,000	6,000	7,000	7,000	7,000	16.7%
64 Association Memberships	3,890	3,782	4,500	4,500	4,500	4,500	4,500	0.0%
65 Meetings, Travel & Training	30,944	36,475	35,000	35,000	45,000	45,000	45,000	28.6%
66 Public Notices	65	250	500	500	500	500	500	0.0%
67 Labor Attorney	60,238	32,002	25,000	25,000	25,000	25,000	25,000	0.0%
68 Contractual Services	9,016	15,310	18,000	18,000	18,000	18,000	18,000	0.0%
69 Telephone/Internet Service	20,831	21,750	25,000	30,000	45,000	45,000	45,000	80.0%
70 Auto Insurance	25,425	35,099	41,900	41,900	44,500	44,500	44,500	6.2%
71 Office Equipment Rental	1,252	-	1,400	1,400	1,400	1,400	1,400	0.0%
72 Gasoline	85,429	81,436	95,000	95,000	80,000	80,000	80,000	-15.8%
73 Vehicle Maintenance	46,734	41,465	90,700	47,000	55,000	55,000	55,000	-39.4%
74 Equipment Maintenance	-	17	2,000	2,000	2,000	2,000	2,000	0.0%
75 Community Services	3,649	3,711	5,500	5,500	10,000	10,000	10,000	81.8%
76 Operating Materials	16,631	12,393	16,000	16,000	16,000	16,000	16,000	0.0%
77 Ammo & Weapons	19,021	23,753	20,000	20,000	31,000	31,000	31,000	55.0%
78 Durable Goods	4,319	30,764	10,000	10,000	10,000	10,000	10,000	0.0%
79 Willamette Valley Comm Center	534,801	566,765	613,500	613,500	684,000	684,000	684,000	11.5%
80 Salem Radio Bandwidth	47,130	48,510	50,500	50,500	53,500	53,500	53,500	5.9%
81 RAIN	6,178	6,636	9,000	9,000	6,600	6,600	6,600	-26.7%
82 Report Management Systems	49,278	51,600	51,600	51,600	51,600	51,600	51,600	0.0%
83 After Hours Record System	-	-	57,000	57,000	55,100	55,100	55,100	-3.3%
84 Investigations	12,102	12,321	8,000	8,000	8,000	8,000	8,000	0.0%
85 Grant Expense - Supplies	-	-	22,600	22,600	-	-	-	-100.0%
86 Blast Camp	-	4,808	3,500	3,500	3,500	3,500	3,500	0.0%
87 Hiring Expense	3,723	4,072	5,000	5,000	10,000	10,000	10,000	100.0%
88 Miscellaneous Expense	733	2,120	-	-	-	-	-	-
89 <b>Total Materials &amp; Services</b>	<b>1,051,625</b>	<b>1,252,429</b>	<b>1,309,700</b>	<b>1,234,800</b>	<b>1,369,200</b>	<b>1,369,200</b>	<b>1,369,200</b>	<b>4.5%</b>
90 <b>Capital Outlay:</b>								
91 Police Protective Vests	8,563	10,545	14,000	14,000	18,000	18,000	18,000	28.6%
92 Police Vehicle Purchases	268,073	267,953	433,000	433,000	240,900	240,900	240,900	-44.4%
93 Police Vehicle Grant	-	-	80,000	80,000	-	-	-	-
94 <b>Total Capital Outlay</b>	<b>276,636</b>	<b>278,498</b>	<b>527,000</b>	<b>527,000</b>	<b>258,900</b>	<b>258,900</b>	<b>258,900</b>	<b>-50.9%</b>
95 <b>Total Expenditures</b>	<b>\$ 9,066,596</b>	<b>\$ 9,772,330</b>	<b>\$ 11,050,300</b>	<b>\$10,092,100</b>	<b>\$ 11,545,600</b>	<b>\$ 11,545,600</b>	<b>\$ 11,545,600</b>	<b>4.5%</b>

#### Budget Notes:

##### Personnel Services:

37 The budget provides a 2.7% wage and salary increase for all non-represented staff. For staff represented by the Keizer Police Association the budget provides for a 3.5% increase. 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 Sergeants so the actual increase is not yet known.

43 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:

69 Telephone includes cellular connection costs for police vehicles, park surveillance cameras and City issued phones.

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

72 Gasoline is based on historical average.

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

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

##### Capital Outlay:

92 Provides for the acquisition and upfitting of two patrol cars and one police administrative vehicles.

## General Fund

# Transient Occupancy Tax

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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Revenues:</b>								
<b>3 Taxes:</b>								
4 Hotel/Motel Tax	-	-	350,000	365,000	365,000	365,000	365,000	4.3%
<b>5 TOTAL RESOURCES</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>365,000</b>	<b>365,000</b>	<b>365,000</b>	<b>365,000</b>	<b>4.3%</b>
<b>6 REQUIREMENTS:</b>								
<b>7 Expenditures:</b>								
<b>8 Personnel Services:</b>								
9 Overtime - Community Events	-	-	15,000	12,000	15,000	15,000	15,000	0.0%
<b>10 Materials &amp; Services:</b>								
11 Art Walk Artists' Stipends	-	-	3,200	3,200	3,200	3,200	3,200	0.0%
12 Public Art Commission	-	-	6,000	6,000	6,000	6,000	6,000	0.0%
13 Civic Center Art	-	-	500	500	500	500	500	0.0%
14 Holiday Lights	-	-	2,000	2,000	2,000	2,000	2,000	0.0%
15 Chamber of Commerce	-	-	41,600	41,600	41,600	51,300	51,300	23.3%
16 Keizer Heritage Museum	-	-	2,800	2,800	-	8,000	8,000	185.7%
17 Keizer Heritage Foundation	-	-	26,000	26,000	26,000	28,000	28,000	7.7%
18 Keizer Public Library	-	-	-	-	30,000	30,000	30,000	
19 Keizer Heritage Foundation - HVAC	-	-	13,000	13,000	-	-	-	-100.0%
20 Keizer Heritage Foundation - Handrails	-	-	4,200	4,200	-	-	-	-100.0%
21 Parade Related Costs	-	-	1,700	1,700	2,000	4,900	4,900	188.2%
22 Summer Concert Series	-	-	-	-	-	10,000	10,000	
23 KRP Electrical Extension	-	-	10,500	10,500	-	-	-	-100.0%
<b>24 Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>111,500</b>	<b>111,500</b>	<b>111,300</b>	<b>143,900</b>	<b>143,900</b>	<b>29.1%</b>
<b>25 Capital Outlay:</b>								
26 Keizer Rapids Turf Field Phase 3			200,000	-	200,000	127,400	127,400	-36.3%
27 Camera System			-	-	-	40,000	40,000	
<b>28 Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>167,400</b>	<b>167,400</b>	<b>-16.3%</b>
<b>29 Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>326,500</b>	<b>123,500</b>	<b>326,300</b>	<b>326,300</b>	<b>326,300</b>	<b>-0.1%</b>
<b>30 Other Requirements:</b>								
<b>31 Transfers Out:</b>								
32 Event Center Fund	-	-	-	-	73,000	73,000	73,000	
<b>33 Other Requirements:</b>								
34 Contingency			23,500		-	-	-	
<b>33 TOTAL REQUIREMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ 123,500</b>	<b>\$ 399,300</b>	<b>\$ 399,300</b>	<b>\$ 399,300</b>	<b>14.1%</b>

### Budget Notes:

#### Revenues:

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

#### Expenditures:

- 9 Police overtime costs associated with the Holiday Lights Parade and the Bloomin' Iris Day Parade.
- 12 Public Art Commission includes \$2,400 for three utility box wraps, \$200 for holiday card contest, \$500 for preservation of artwork, \$2,000 for street art grant and \$900 in miscellaneous. One time support for \$2,200 in marketing support subject to future coordination.
- 15 Chamber of Commerce funding includes the City's membership fee of approximately \$1,600 and tourism related support of \$49,700. The tourism related support will be provided in two installments upon commencement of a fully executed contract between the Chamber of Commerce and the City. The first installment during the first half of the year and the second during the last half of the year.
- 17 Operational support for the Keizer Heritage Foundation that includes the Keizer Community Library, Keizer Art Association, Keizer Heritage Museum and Keizer Homegrown Theatre.
- 21 Permit fees and K23 video production costs for community events.
- 22 Financial support for the 2025 summer concert series.
- 27 Funding for Phase 3 of the Keizer Rapids Turf Field Project.
- 32 Resolution R2012-2238 requires that Transient Occupancy Tax be distributed 80% to the General Fund and 20% to the Event Center Fund.

## Police Services Fund

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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 245,356</b>	<b>\$ 331,793</b>	<b>\$ 384,600</b>	<b>\$ 416,200</b>	<b>\$ 554,200</b>	<b>\$ 554,200</b>	<b>\$ 554,200</b>	<b>44.1%</b>
<b>3 Revenues:</b>								
4 Licenses & Fees								
5 Police Services Fee	926,437	1,092,364	1,045,000	1,175,600	1,267,000	1,250,800	1,250,800	19.7%
<b>6 TOTAL RESOURCES</b>	<b>1,171,793</b>	<b>1,424,157</b>	<b>1,429,600</b>	<b>1,591,800</b>	<b>1,821,200</b>	<b>1,805,000</b>	<b>1,805,000</b>	<b>26.3%</b>
<b>7 REQUIREMENTS:</b>								
<b>8 Expenditures:</b>								
<b>9 Transfers Out:</b>								
10 General Fund	840,000	1,008,000	1,037,600	1,037,600	1,245,100	1,245,100	1,245,100	20.0%
<b>11 Total Expenditures</b>	<b>840,000</b>	<b>1,008,000</b>	<b>1,037,600</b>	<b>1,037,600</b>	<b>1,245,100</b>	<b>1,245,100</b>	<b>1,245,100</b>	<b>20.0%</b>
<b>12 Other Requirements:</b>								
13 Contingency	-	-	392,000	-	576,100	559,900	559,900	42.8%
<b>14 Fund Balance:</b>								
15 Restricted	331,793	416,157	-	554,200	-	-	-	
<b>16 TOTAL REQUIREMENTS</b>	<b>\$ 1,171,793</b>	<b>\$ 1,424,157</b>	<b>\$ 1,429,600</b>	<b>\$ 1,591,800</b>	<b>\$ 1,821,200</b>	<b>\$ 1,805,000</b>	<b>\$ 1,805,000</b>	<b>26.3%</b>

- 5 The Police Services Fee is currently \$6.90 per month for single family residences and non-residential locations and \$5.95 per unit per month for multi-family dwellings. In addition age related and low income discounts are available. The Fiscal Year 2025-26 provides for a 10.0% increase effective January 1, 2026. This increases the single family residences to \$7.59 per month and \$6.54 for multi-family dwellings.

# American Rescue Plan Act (ARPA)

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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 4,820,024</b>	<b>\$ 7,077,776</b>	<b>\$ 3,723,400</b>	<b>\$ 4,653,900</b>	<b>\$ 1,521,000</b>	<b>\$ 1,521,000</b>	<b>\$ 1,521,000</b>	<b>-59%</b>
<b>3 Revenues:</b>								
<b>4 Intergovernmental:</b>								
5 Grants - Federal	4,410,425	-	-	-	-	-	-	
6 Grants - State	-	-	649,800	-	649,800	649,800	649,800	0%
7 Grants - County	-	1,356,439	-	643,600	-	-	-	
<b>8 Total Intergovernmental</b>	<b>4,410,425</b>	<b>1,356,439</b>	<b>649,800</b>	<b>643,600</b>	<b>649,800</b>	<b>649,800</b>	<b>649,800</b>	<b>0%</b>
<b>9 TOTAL RESOURCES</b>	<b>9,230,449</b>	<b>8,434,215</b>	<b>4,373,200</b>	<b>5,297,500</b>	<b>2,170,800</b>	<b>2,170,800</b>	<b>2,170,800</b>	<b>-50%</b>
<b>10 REQUIREMENTS:</b>								
<b>11 Expenditures:</b>								
<b>12 Personnel Services:</b>								
13 Salary & Wages	33,679	377,538	200,000	200,000	-	-	-	-100%
14 Accrued Leave Payout	136,741	-	-	-	-	-	-	
<b>15 Total Personnel Services</b>	<b>170,420</b>	<b>377,538</b>	<b>200,000</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100%</b>
<b>16 Materials &amp; Services:</b>								
17 Contractual Services	7,500	32,500	-	-	-	-	-	
18 Strategic Planning	21,665	23,106	-	-	-	-	-	
19 Employee Development and Training	56,647	11,727	-	2,500	-	-	-	
20 Computer Software	12,305	43,985	100,000	75,000	-	-	-	-100%
21 Cherriots K-12 Free Fare	30,000	-	-	-	-	-	-	
22 Keizer Community Dinner	7,500	-	3,000	3,000	-	-	-	-100%
23 Keizer Community Foundation - Keizer Klosets	14,700	14,700	16,800	16,800	-	-	-	-100%
24 Keizer Community Library	60,000	2,209	30,000	30,000	-	-	-	-100%
25 Keizer Heritage Foundation	55,000	32,000	-	-	-	-	-	
<b>26 Total Materials &amp; Services</b>	<b>265,317</b>	<b>160,227</b>	<b>149,800</b>	<b>127,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-100%</b>
<b>27 Capital Outlay:</b>								
28 Keizer Public Art Committee	15,000	-	-	-	-	-	-	
29 Computer Equipment	-	75,786	-	25,900	-	-	-	
30 License Plate Reader Cameras	-	65,468	-	-	-	-	-	
31 Police Body Cameras	-	-	100,000	100,000	-	-	-	-100%
32 Park Cameras	-	99,074	200,000	129,500	-	-	-	-100%
33 Vehicles - Code Enforcement	59,080	-	-	-	-	-	-	
34 Police Equipment	35,891	20,293	-	-	-	-	-	
35 City Owned Property Improvements/Acquisitions	63,831	68,844	1,300,200	810,000	400,000	400,000	400,000	-69%
36 Turf Field Phase One	188,146	2,215,535	-	1,045,700	-	-	-	
37 Turf Field Phase Two	-	-	1,132,000	46,900	1,209,600	1,209,600	1,209,600	7%
38 Reitz Well	208,537	191,463	-	-	-	-	-	
39 Meadows Pumphouse	494,885	506,115	-	-	-	-	-	
40 Street Resurfacing	651,566	-	-	-	-	-	-	
<b>41 Total Capital Outlay</b>	<b>1,716,936</b>	<b>3,242,578</b>	<b>2,732,200</b>	<b>2,158,000</b>	<b>1,609,600</b>	<b>1,609,600</b>	<b>1,609,600</b>	<b>-41%</b>
<b>42 Total Expenditures</b>	<b>2,152,673</b>	<b>3,780,343</b>	<b>3,082,000</b>	<b>2,485,300</b>	<b>1,609,600</b>	<b>1,609,600</b>	<b>1,609,600</b>	<b>-48%</b>
<b>43 Other Requirements:</b>								
<b>44 Transfers Out</b>								
45 General Fund	-	-	1,141,200	1,141,200	561,200	561,200	561,200	-51%
46 Water Fund	-	-	150,000	150,000	-	-	-	-100%
<b>47 Total Other Requirements</b>	<b>-</b>	<b>-</b>	<b>1,291,200</b>	<b>1,291,200</b>	<b>561,200</b>	<b>561,200</b>	<b>561,200</b>	<b>-57%</b>
<b>48 Fund Balance:</b>								
49 Restricted	7,077,776	4,653,872	-	1,521,000	-	-	-	
<b>50 TOTAL REQUIREMENTS</b>	<b>\$ 9,230,449</b>	<b>\$ 8,434,215</b>	<b>\$ 4,373,200</b>	<b>\$ 5,297,500</b>	<b>\$ 2,170,800</b>	<b>\$ 2,170,800</b>	<b>\$ 2,170,800</b>	<b>-50%</b>

# American Rescue Plan Act (ARPA)

**Budget Notes:**

**Resources:**

6 Oregon Parks and Recreation Department Grant for Phase Two of the Turf Field Project moved to Park Improvement Fund.

**Expenditures:**

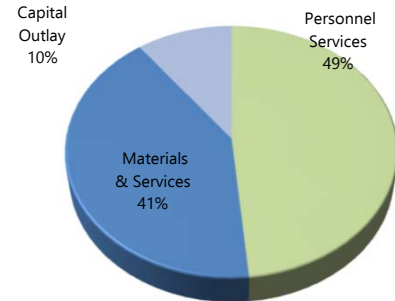
35 Predesign work on Verda to Dearborn and Rawlins Property site prep

45 Transfer to the General Fund to provide for lost revenue in support of the Police Department staffing.

# Event Center Fund

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

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



	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
2 <b>Beginning Balance:</b>	<b>\$ 382,859</b>	<b>\$ 623,985</b>	<b>\$ 689,900</b>	<b>\$ 757,700</b>	<b>\$ 451,900</b>	<b>\$ 451,900</b>	<b>\$ 451,900</b>	<b>-34.5%</b>
3 <b>Revenues:</b>								
4 <b>Taxes &amp; Assessments:</b>								
5 Hotel/Motel Tax	385,190	371,365	-	-	-	-	-	
6 <b>Charges for Services:</b>								
7 Rental Fees	183,471	182,671	225,000	200,000	225,000	225,000	225,000	0.0%
8 <b>Miscellaneous:</b>								
9 Interest	15,870	33,333	22,500	22,500	22,500	22,500	22,500	0.0%
10 <b>Total Miscellaneous</b>	<b>15,870</b>	<b>33,333</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>0.0%</b>
11 <b>Transfers In:</b>								
12 General Fund	-	-	-	-	73,000	73,000	73,000	
13 <b>Total Revenues</b>	<b>584,531</b>	<b>587,369</b>	<b>247,500</b>	<b>222,500</b>	<b>320,500</b>	<b>320,500</b>	<b>320,500</b>	<b>29.5%</b>
14 <b>TOTAL RESOURCES</b>	<b>\$ 967,390</b>	<b>\$ 1,211,354</b>	<b>\$ 937,400</b>	<b>\$ 980,200</b>	<b>\$ 772,400</b>	<b>\$ 772,400</b>	<b>\$ 772,400</b>	<b>-17.6%</b>
15 <b>REQUIREMENTS:</b>								
16 <b>Expenditures:</b>								
17 <b>Personnel Services:</b>								
18 Event Center Support	77,588	105,171	118,100	118,100	122,800	122,800	122,800	4.0%
19 On-Call Event Support	13,077	8,435	25,000	20,000	30,000	30,000	30,000	20.0%
20 Overtime Costs	2,444	3,000	3,500	3,500	3,500	3,500	3,500	0.0%
21 Cell Phone Stipend	1,125	1,800	1,800	1,800	1,800	1,800	1,800	0.0%
22 Wellness	440	495	1,000	800	1,000	1,000	1,000	0.0%
23 Payroll Taxes	2,408	2,918	3,100	3,000	5,300	5,300	5,300	71.0%
24 Retirement	19,732	36,791	46,100	46,000	58,900	58,900	58,900	27.8%
25 Insurance	24,699	48,828	55,200	55,200	58,000	58,000	58,000	5.1%
26 Workers Compensation	685	607	1,200	1,200	1,200	1,200	1,200	0.0%
27 <b>Total Personnel Services</b>	<b>142,198</b>	<b>208,045</b>	<b>255,000</b>	<b>249,600</b>	<b>282,500</b>	<b>282,500</b>	<b>282,500</b>	<b>10.8%</b>



# Event Center Fund

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
28 <b>Materials &amp; Services:</b>								
29 Materials & Supplies	2,148	1,564	1,500	1,400	1,500	1,500	1,500	0.0%
30 Association Memberships	1,013	400	1,000	1,000	1,000	1,000	1,000	0.0%
31 Meetings, Travel & Training	937	1,868	1,500	1,500	1,500	1,500	1,500	0.0%
32 Legal Notices	25	-	100	100	100	100	100	0.0%
33 Chamber of Commerce	31,049	40,475	-	-	-	-	-	
34 Administrative Services Fund	98,456	140,257	152,000	143,500	164,900	164,900	164,900	8.5%
35 Contractual Services	23,505	27,897	25,000	25,000	25,000	25,000	25,000	0.0%
36 Marketing Costs	1,815	3,784	20,000	20,000	20,000	20,000	20,000	0.0%
37 Janitorial Services	6,213	9,751	8,500	8,500	8,500	8,500	8,500	0.0%
38 Utilities	3,986	4,450	8,000	8,000	8,000	8,000	8,000	0.0%
39 Equipment Maintenance & Repair	10,966	2,224	2,500	2,500	2,500	2,500	2,500	0.0%
40 Janitorial Supplies	5,433	5,360	7,000	7,000	7,000	7,000	7,000	0.0%
41 Medical Testing	225	135	200	200	200	200	200	0.0%
42 <b>Total Materials &amp; Services</b>	<b>185,771</b>	<b>238,165</b>	<b>227,300</b>	<b>218,700</b>	<b>240,200</b>	<b>240,200</b>	<b>240,200</b>	<b>5.7%</b>
43 <b>Capital Outlay:</b>								
44 Furnishings & Fixtures	15,436	7,420	60,000	60,000	60,000	60,000	60,000	0.0%
45 <b>Total Expenditures</b>	<b>343,405</b>	<b>453,630</b>	<b>542,300</b>	<b>528,300</b>	<b>582,700</b>	<b>582,700</b>	<b>582,700</b>	<b>7.4%</b>
46 <b>Other Requirements:</b>								
47 Contingency	-	-	200,000	-	150,000	150,000	150,000	-25.0%
48 <b>Total Other Requirements</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-25.0%</b>
49 <b>Fund Balance:</b>								
50 Assigned	623,985	757,724	195,100	451,900	39,700	39,700	39,700	-79.7%
51 <b>TOTAL REQUIREMENTS</b>	<b>\$ 967,390</b>	<b>\$ 1,211,354</b>	<b>\$ 937,400</b>	<b>\$ 980,200</b>	<b>\$ 772,400</b>	<b>\$ 772,400</b>	<b>\$ 772,400</b>	<b>-17.6%</b>

## Summary of Administrative Service Fund Charges

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 10,397	\$ 8,225	\$ 12,200	\$ 9,000	\$ 13,300	\$ 13,300	\$ 13,300	9.0%
City Manager	10,194	5,203	5,100	5,100	5,600	5,600	5,600	9.8%
Information Systems	17,180	16,613	16,400	16,700	19,200	19,200	19,200	17.1%
Attorney's Office	15,034	4,910	5,100	5,000	5,500	5,500	5,500	7.8%
City Recorder	18,070	5,133	5,300	5,600	6,100	6,100	6,100	15.1%
Human Resources	11,713	9,275	10,100	7,800	10,000	10,000	10,000	-1.0%
Finance	2,943	76,335	86,900	84,700	91,200	91,200	91,200	4.9%
Facility Maintenance	12,925	14,563	10,900	9,600	14,000	14,000	14,000	28.4%
Administrative Services Charges	\$ 98,456	\$ 140,257	\$ 152,000	\$ 143,500	\$ 164,900	\$ 164,900	\$ 164,900	8.5%

### Budget Notes:

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

# Public Education Government Fund

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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCE:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 316,435</b>	<b>\$ 255,060</b>	<b>\$ 197,600</b>	<b>\$ 188,500</b>	<b>\$ 146,200</b>	<b>\$ 146,200</b>	<b>\$ 146,200</b>	<b>-26.0%</b>
<b>3 Revenues:</b>								
<b>4 Licenses &amp; Fees</b>								
5 PEG Fees - New Contract	\$ 50,739	\$ 44,004	\$ 50,700	\$ 50,700	\$ 50,700	\$ 50,700	\$ 50,700	0.0%
<b>6 Miscellaneous:</b>								
7 Interest Earnings/Miscellaneous	8,623	11,277	9,100	9,100	9,100	9,100	9,100	0.0%
<b>8 Transfers In:</b>								
9 General Fund	-	-	-	-	7,200	7,200	7,200	
<b>10 TOTAL RESOURCES</b>	<b>375,797</b>	<b>310,341</b>	<b>257,400</b>	<b>248,300</b>	<b>213,200</b>	<b>213,200</b>	<b>213,200</b>	<b>-17.2%</b>
<b>11 REQUIREMENTS:</b>								
<b>12 Expenditures:</b>								
<b>13 Materials &amp; Services:</b>								
14 Public Notices	86	-	500	500	500	500	500	0.0%
15 Administrative Costs	5,222	5,410	5,500	5,000	5,500	5,500	5,500	0.0%
16 Production and Broadcasting	84,073	78,708	93,000	86,600	90,000	87,100	87,100	-6.3%
<b>17 Total Materials &amp; Services</b>	<b>89,381</b>	<b>84,118</b>	<b>99,000</b>	<b>92,100</b>	<b>96,000</b>	<b>93,100</b>	<b>93,100</b>	<b>-6.0%</b>
<b>18 Capital Outlay:</b>								
19 Television Equipment	31,356	37,687	40,000	10,000	50,000	50,000	50,000	25.0%
<b>20 Total Expenditures</b>	<b>120,737</b>	<b>121,805</b>	<b>139,000</b>	<b>102,100</b>	<b>146,000</b>	<b>143,100</b>	<b>143,100</b>	<b>2.9%</b>
<b>21 Other Requirements:</b>								
22 Contingency	-	-	50,000	-	50,000	50,000	50,000	0.0%
<b>23 Fund Balance:</b>								
24 Restricted for Equipment	19,383	25,700	-	66,400	17,100	17,100	17,100	
25 Restricted for Operations	235,677	162,836	68,400	79,800	100	3,000	3,000	-95.6%
<b>26 Total Other Requirements</b>	<b>255,060</b>	<b>188,536</b>	<b>118,400</b>	<b>146,200</b>	<b>67,200</b>	<b>70,100</b>	<b>70,100</b>	<b>-40.8%</b>
<b>27 TOTAL REQUIREMENTS</b>	<b>\$ 375,797</b>	<b>\$ 310,341</b>	<b>\$ 257,400</b>	<b>\$ 248,300</b>	<b>\$ 213,200</b>	<b>\$ 213,200</b>	<b>\$ 213,200</b>	<b>-17.2%</b>

## Budget Notes:

### Revenues:

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

### Expenditures:

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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26
Production Costs Include:							
Standard Services	\$ 59,930	\$ 50,710	\$ 55,400	\$ 55,400	\$ 55,400	\$ 55,400	\$ 55,400
Keizer TV Hosting	4,691	4,300	4,700	4,700	4,700	4,700	4,700
Public Access	5,720	4,840	5,300	5,300	5,300	5,300	5,300
Coffee with Cathy	2,144	1,650	-	-	-	-	-
Long Range Planning Task Force	1,210	2,585	1,400	700	700	700	700
Holiday Lights Parade	1,210	1,265	1,300	1,300	1,400	-	-
KeizerFest Parade	1,320	2,860	1,500	-	1,500	-	-
Website Transfers	1,705	-	-	-	-	-	-
Audio Only	-	1,760	8,000	4,000	5,000	5,000	5,000
Interpreting	3,443	7,965	6,400	10,000	10,000	10,000	10,000
Equipment Repairs	-	773	5,000	3,000	3,000	3,000	3,000
Equipment Maint Agreement	2,700	0	4,000	2,200	3,000	3,000	3,000
	<b>\$ 84,073</b>	<b>\$ 78,708</b>	<b>\$ 93,000</b>	<b>\$ 86,600</b>	<b>\$ 90,000</b>	<b>\$ 87,100</b>	<b>\$ 87,100</b>

- 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
	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26	PRIOR BUDGET
1 <b>RESOURCES:</b>								
2 <b>Beginning Balance:</b>	<b>\$ 11,772</b>	<b>\$ 12,315</b>	<b>\$ 12,900</b>	<b>\$ 12,900</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>5%</b>
3 <b>Revenues:</b>								
4 <b>Miscellaneous:</b>								
5 Peer Court Endowment Donations	157	-	-	-	-	-	-	
Interest Earnings/Miscellaneous	386	626	500	600	500	500	500	
6 <b>TOTAL RESOURCES</b>	<b>12,315</b>	<b>12,941</b>	<b>13,400</b>	<b>13,500</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>4%</b>
14 <b>Other Requirements:</b>								
15 Restricted	12,315	12,941	13,400	13,500	14,000	14,000	14,000	4%
16 <b>TOTAL REQUIREMENTS</b>	<b>\$12,315</b>	<b>\$12,941</b>	<b>\$ 13,400</b>	<b>\$ 13,500</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>4%</b>

# Housing Rehabilitation Fund

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

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

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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
1 <b>RESOURCES:</b>								
2 <b>Beginning Balance:</b>	<b>\$ 124,415</b>	<b>\$ 135,768</b>	<b>\$165,800</b>	<b>\$149,100</b>	<b>\$ 179,100</b>	<b>\$ 179,100</b>	<b>\$ 179,100</b>	<b>8.0%</b>
3 <b>Revenues:</b>								
4 <b>Miscellaneous:</b>								
5     Loan Proceeds	11,353	13,540	30,000	30,000	30,000	30,000	30,000	0.0%
6 <b>Total Miscellaneous</b>	<b>11,353</b>	<b>13,540</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0.0%</b>
7 <b>TOTAL RESOURCES</b>	<b>135,768</b>	<b>149,308</b>	<b>195,800</b>	<b>179,100</b>	<b>209,100</b>	<b>209,100</b>	<b>209,100</b>	<b>6.8%</b>
8 <b>REQUIREMENTS:</b>								
9 <b>Expenditures:</b>								
10 <b>Materials &amp; Services:</b>								
11     Housing Rehabilitation Services	-	190	195,800	-	195,800	195,800	195,800	0.0%
12 <b>Total Materials &amp; Services</b>	<b>-</b>	<b>190</b>	<b>195,800</b>	<b>-</b>	<b>195,800</b>	<b>195,800</b>	<b>195,800</b>	<b>0.0%</b>
13 <b>Other Requirements:</b>								
14     Restricted	135,768	149,118	-	179,100	13,300	13,300	13,300	
15 <b>TOTAL REQUIREMENTS</b>	<b>\$135,768</b>	<b>\$ 149,308</b>	<b>\$195,800</b>	<b>\$179,100</b>	<b>\$ 209,100</b>	<b>\$209,100</b>	<b>\$209,100</b>	<b>6.8%</b>

## Budget Notes:

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

# Energy Efficiency Revolving Loan Fund

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

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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 21,896</b>	<b>\$ 26,649</b>	<b>\$ 26,600</b>	<b>\$ 26,600</b>	<b>\$ 41,600</b>	<b>\$ 41,600</b>	<b>\$ 41,600</b>	<b>56.4%</b>
<b>3 Revenues:</b>								
<b>4 Miscellaneous:</b>								
5 Loan Proceeds	4,753	-	15,000	15,000	15,000	15,000	15,000	0.0%
<b>6 Total Miscellaneous</b>	<b>4,753</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0.0%</b>
<b>7 TOTAL RESOURCES</b>	<b>26,649</b>	<b>26,649</b>	<b>41,600</b>	<b>41,600</b>	<b>56,600</b>	<b>56,600</b>	<b>56,600</b>	<b>36.1%</b>
<b>8 REQUIREMENTS:</b>								
<b>9 Expenditures:</b>								
<b>10 Materials &amp; Services:</b>								
11 Energy Efficiency Loans	-	-	41,600	-	56,600	56,600	56,600	36.1%
<b>12 Total Materials &amp; Services</b>	<b>-</b>	<b>-</b>	<b>41,600</b>	<b>-</b>	<b>56,600</b>	<b>56,600</b>	<b>56,600</b>	<b>36.1%</b>
<b>13 Fund Balance:</b>								
14 Restricted	26,649	26,649	-	41,600	-	-	-	
<b>15 TOTAL REQUIREMENTS</b>	<b>\$ 26,649</b>	<b>\$ 26,649</b>	<b>\$ 41,600</b>	<b>\$ 41,600</b>	<b>\$ 56,600</b>	<b>\$ 56,600</b>	<b>\$ 56,600</b>	<b>36.1%</b>

## Budget Notes:

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

# Keizer Station LID Fund

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

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

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	<b>\$ 2,697,465</b>	<b>\$ 2,783,195</b>	<b>\$ 2,915,300</b>	<b>\$ 2,928,000</b>	<b>\$ 3,073,300</b>	<b>\$ 3,073,300</b>	<b>\$ 3,073,300</b>	<b>5.4%</b>
<b>3 Revenues:</b>								
<b>4 Taxes &amp; Assessments:</b>								
5 Assessments	1,090,441	1,154,170	1,221,700	1,221,700	1,293,100	1,293,100	1,293,100	5.8%
<b>6 Total Taxes &amp; Assessments</b>	<b>1,090,441</b>	<b>1,154,170</b>	<b>1,221,700</b>	<b>1,221,700</b>	<b>1,293,100</b>	<b>1,293,100</b>	<b>1,293,100</b>	<b>5.8%</b>
<b>7 Miscellaneous:</b>								
8 Interest	100,883	161,003	118,300	140,000	100,000	100,000	100,000	-15.5%
9 Assessment Interest	510,226	445,676	445,600	378,300	306,900	306,900	306,900	-31.1%
<b>10 Total Miscellaneous</b>	<b>611,109</b>	<b>606,679</b>	<b>563,900</b>	<b>518,300</b>	<b>406,900</b>	<b>406,900</b>	<b>406,900</b>	<b>-27.8%</b>
<b>11 TOTAL RESOURCES</b>	<b>4,399,015</b>	<b>4,544,044</b>	<b>4,700,900</b>	<b>4,668,000</b>	<b>4,773,300</b>	<b>4,773,300</b>	<b>4,773,300</b>	<b>1.5%</b>
<b>12 REQUIREMENTS:</b>								
<b>13 Expenditures:</b>								
<b>14 Debt Service:</b>								
15 Principal	1,120,000	1,180,000	1,220,000	1,220,000	1,720,000	1,720,000	1,720,000	41.0%
16 Interest	495,820	436,020	376,200	374,700	306,000	306,000	306,000	-18.7%
<b>17 Total Debt Service</b>	<b>1,615,820</b>	<b>1,616,020</b>	<b>1,596,200</b>	<b>1,594,700</b>	<b>2,026,000</b>	<b>2,026,000</b>	<b>2,026,000</b>	<b>26.9%</b>
<b>18 Total Expenditures</b>	<b>1,615,820</b>	<b>1,616,020</b>	<b>1,596,200</b>	<b>1,594,700</b>	<b>2,026,000</b>	<b>2,026,000</b>	<b>2,026,000</b>	<b>26.9%</b>
<b>19 Fund Balance:</b>								
20 Restricted Debt Reserve	2,783,195	2,928,024	3,104,700	3,073,300	2,747,300	2,747,300	2,747,300	-11.5%
<b>21 TOTAL REQUIREMENTS</b>	<b>\$ 4,399,015</b>	<b>\$ 4,544,044</b>	<b>\$ 4,700,900</b>	<b>\$ 4,668,000</b>	<b>\$ 4,773,300</b>	<b>\$ 4,773,300</b>	<b>\$ 4,773,300</b>	<b>1.5%</b>

## Budget Notes:

### Debt Service:

- 14 The City's debt obligation provides for annual interest payments on its outstanding debt each year through 2031 and one principal payment (\$6,295,000 currently) due June 1, 2031. The original issue date was May 21, 2008. Semi-annual interest payments of \$163,670 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 FY25-26 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
12/1/2025	6,295,000	-	163,670	163,670
6/1/2026	6,295,000	-	163,670	163,670
12/1/2026	6,295,000	-	163,670	163,670
6/1/2027	6,295,000	-	163,670	163,670
12/1/2027	6,295,000	-	163,670	163,670
6/1/2028	6,295,000	-	163,670	163,670
12/1/2028	6,295,000	-	163,670	163,670
6/1/2029	6,295,000	-	163,670	163,670
12/1/2029	6,295,000	-	163,670	163,670
6/1/2030	6,295,000	-	163,670	163,670
12/1/2030	6,295,000	-	163,670	163,670
6/1/2031	6,295,000	6,295,000	163,670	163,670
			<b>\$1,964,040</b>	<b>\$1,964,040</b>

# PERS Obligation Fund

The PERS Obligation Fund accounts for the debt incurred to pay the Oregon Public Employee Retirement System (PERS) for prior year retirement contributions as the result of not including the employer discretionary 457 retirement contributions as subject salary. The debt is backed by the full faith and credit of the City with repayment coming from the General Fund.

	ACTUAL 2022-23	ACTUAL 2023-24	BUDGETED 2024-25	PROJECTED 2024-25	PROPOSED 2025-26	APPROVED 2025-26	ADOPTED 2025-26	% CHANGE PRIOR BUDGET
<b>1 RESOURCES:</b>								
<b>2 Beginning Balance:</b>	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	
<b>3 Other Revenue Sources:</b>								
4     Loan	-	-	-	-	3,500,000	3,500,000	3,500,000	
5     Transfer From General Fund	-	-	-	-	350,000	350,000	350,000	
6     Transfer from Transportation Improvement	-	-	3,500,000	3,500,000	-	-	-	-100.0%
<b>7 Total Other Revenue Sources</b>	-	-	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,850,000</b>	<b>3,850,000</b>	<b>3,850,000</b>	<b>10.0%</b>
<b>8 TOTAL RESOURCES</b>	-	-	<b>3,500,000</b>	<b>3,500,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>14.3%</b>
<b>9 REQUIREMENTS:</b>								
<b>10 Expenditures:</b>								
<b>11 Materials and Services</b>								
12     Contractual Services	-	-	3,350,000	3,350,000	-	-	-	-100.0%
<b>11 Debt Service:</b>								
12     Principal	-	-	-	-	176,500	176,500	176,500	
13     Interest	-	-	-	-	173,500	173,500	173,500	
<b>14 Total Debt Service</b>	-	-	-	-	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	
<b>15 Total Expenditures</b>	-	-	<b>3,350,000</b>	<b>3,350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>350,000</b>	<b>-89.6%</b>
<b>16 Other Requirements:</b>								
17     Transfer to Transportation Improvement					3,500,000	3,500,000	3,500,000	
<b>18 Fund Balance:</b>								
19     Restricted Debt Reserve	-	-	150,000	150,000	150,000	150,000	150,000	0.0%
<b>20 TOTAL REQUIREMENTS</b>	\$ -	\$ -	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>\$ 4,000,000</b>	<b>14.3%</b>

## Budget Notes:

### Debt Service:

- 4 It is anticipated that the City will take out up to \$3.5 million to provide resources to settle the obligation for under reporting PERS subject salary by not including the employer discretionary 457 retirement contributions as subject salary. It is anticipated that the debt will provide for semi-annual principal and interest payments bearing interest at 5-7%.
- 12 During Fiscal Year 2023-24 it was identified that the City was not including employer discretionary 457 retirement contributions as reportable subject salary for Tier One and Tier Two PERS members. The under reporting impacted 76 current and former employees of the City.



# Long Range Planning





1

# Long Range Planning Task Force

March 10, 2025



2

## Agenda

- ▶ City-wide Overview
- ▶ General Operating Fund
  - Park Service Fee
  - Police Services Fee
- ▶ Water System
- ▶ Stormwater System
- ▶ American Rescue Plan Act (ARPA) Fund
- ▶ City Council Goals
- ▶ Questions



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## City-wide Overview

### Fiscal Year Ending June 30,

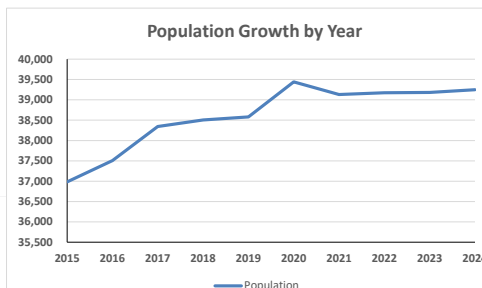
	Governmental Activities			Business-type Activities			Totals		
	2024	2023	% Change	2024	2023	% Change	2024	2023	% Change
Program Revenues									
Fees, fines, and charges for services	\$ 2,406,631	\$ 2,307,423	4.3%	\$ 13,531,804	\$ 12,876,902	5.1%	\$ 15,938,435	\$ 15,184,325	5.0%
Operating grants and contributions	5,159,046	8,102,096	-36.3%	-	-	0.0%	5,159,046	8,102,096	-36.3%
Capital grants and contributions	439,101	654,707	-32.9%	240,473	81,436	195.3%	679,574	736,143	-7.7%
Total program revenues	8,004,778	11,064,226	-27.7%	13,772,277	12,958,338	6.3%	21,777,055	24,022,564	-9.3%
General Revenues									
Taxes and assessments	6,669,875	6,462,799	3.2%	-	-	0.0%	6,669,875	6,462,799	3.2%
Franchise taxes	3,310,271	3,224,123	2.7%	-	-	0.0%	3,310,271	3,224,123	2.7%
Intergovernmental	1,323,530	1,318,658	0.4%	-	-	0.0%	1,323,530	1,318,658	0.4%
Gain on the sale of capital assets	-	5,100	-100.0%	-	74,370	-100.0%	-	79,470	-100.0%
Miscellaneous	1,329,639	1,110,230	19.8%	575,839	541,400	6.4%	1,905,478	1,651,630	15.4%
Total general revenues	12,633,315	12,120,910	4.2%	575,839	615,770	-6.5%	13,209,154	12,736,680	3.7%
<b>Total Revenues</b>	<b>20,638,093</b>	<b>23,185,136</b>	<b>-11.0%</b>	<b>14,348,116</b>	<b>13,574,108</b>	<b>5.7%</b>	<b>34,986,209</b>	<b>36,759,244</b>	<b>-4.8%</b>
Expenses									
Programs	20,652,443	18,169,183	13.7%	14,983,697	13,393,559	11.9%	35,636,140	31,562,742	12.9%
Change in net position before transfers	(14,350)	5,015,953	-100.3%	(635,581)	180,549	-452.0%	(649,931)	5,196,502	-112.5%
Transfers	(521,000)	(521,000)	0.0%	521,000	521,000	0.0%	-	-	0.0%
Change in net position	(535,350)	4,494,953	-111.9%	(114,581)	701,549	-116.3%	(649,931)	5,196,502	-112.5%
Beginning net position	70,141,185	65,646,232	6.8%	14,836,709	14,135,160	5.0%	84,977,894	79,781,392	6.5%
Ending net position	\$ 69,605,835	\$ 70,141,185	-0.8%	\$ 14,722,128	\$ 14,836,709	-0.8%	\$ 84,327,963	\$ 84,977,894	-0.8%



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## City-wide Overview – Population Growth

► Over the last 10 years the City has grown on average 0.65% per year. The limited population growth has a direct impact on property taxes, franchise fees and the City's per capita allocation of intergovernmental revenues.



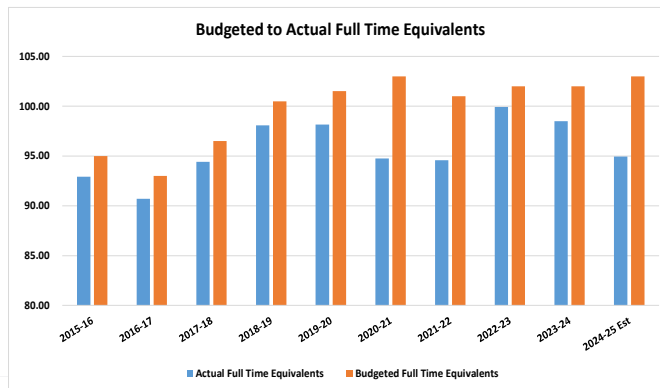
Population			
Year	Total	Increase	% Increase
2015	36,985	190	0.5%
2016	37,505	520	1.4%
2017	38,345	840	2.2%
2018	38,505	160	0.4%
2019	38,580	75	0.2%
2020	39,442	862	2.2%
2021	39,133	(309)	-0.8%
2022	39,174	41	0.1%
2023	39,180	6	0.0%
2024	39,249	69	0.2%

► Keizer is the 15<sup>th</sup> largest City in Oregon based on the 2024 Certified Population Estimates prepared by the Population Research Center, College of Urban and Public Affairs, Portland State University



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## City-wide Overview - Staffing



Years of Service	# Employees	% of Total Employees
0-5	32	34%
5-10	23	24%
10-15	7	7%
15-20	14	15%
20-25	8	8%
25-30	8	8%
30+	3	3%
	<b>95</b>	<b>100%</b>

2024-25 Average Years of Service 10.74

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

2023-24 Average Years of Service 11.62



6

## City-wide Overview – Cost of Living

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

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

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

Calendar Year	CPI-W*	Cost of Living			
		Fiscal Year	Unrep	KPA	Local 737
2015	1.2%	2016-17	1.5%	2.5%	- 2.0%
2016	2.1%	2017-18	1.5%	2.5%	- 2.0%
2017	4.2%	2018-19	3.0%	3.0%	- 3.0%
2018	3.0%	2019-20	2.5%	2.5%	- 3.0%
2019	2.4%	2020-21	2.5%	2.5%	- 2.4%
2020	1.7%	2021-22	2.0%	2.5%	- 2.0%
2021	5.5%	2022-23	4.5%	4.0%	- 5.5%
2022	8.7%	2023-24	4.0%	5.0%	- 3.5%
2023	4.3%	2024-25	4.0%	4.0%	- 4.0%
2024	2.7%	2025-26	2.7%	3.5%	?? 2.7%

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



7

## City-wide Overview - PERS

- ▶ The City participates in the Public Employer Retirement System (PERS) in lieu of contributing to Social Security.
- ▶ PERS contributions are actuarially calculated and assessed to the City as a percentage of gross compensation. The contribution rates are for a two-year period.
- ▶ The advisory contribution rates effective July 1, 2025 are 35.70%, 30.46% and 25.87% for Tier One/Two, OPSRP Police and Fire, and OPSRP General respectively.

	Tier 1/2			OPSRP Police & Fire			OPSRP General			Employer Match	Total Expense
	Employees Covered	Contribution Rate	Annual Expense	Employees Covered	Contribution Rate	Annual Expense	Employees Covered	Contribution Rate	Annual Expense		
2015-16	35	14.09%	\$ 464,154	10	10.30%	\$ 83,421	44	6.19%	\$ 165,492	\$ 406,660	\$ 1,119,727
2016-17	34	14.09%	429,374	12	10.30%	88,832	44	6.19%	166,739	396,210	1,081,155
2017-18	32	17.72%	544,473	12	12.07%	123,277	45	7.30%	202,751	412,285	1,282,786
2018-19	27	17.72%	537,382	17	12.07%	156,973	48	7.30%	227,458	446,963	1,368,776
2019-20	24	20.65%	544,591	20	14.12%	225,372	50	9.49%	315,488	451,052	1,536,503
2020-21	24	20.65%	518,507	23	14.12%	255,038	50	9.49%	319,875	459,343	1,552,763
2021-22	21	24.18%	552,723	24	19.40%	418,807	49	15.04%	523,366	431,477	1,926,373
2022-23	20	24.18%	515,053	27	19.40%	485,163	53	15.04%	571,032	452,429	2,023,677
2023-24	19	30.05%	614,432	26	25.14%	657,798	54	20.35%	854,737	490,078	2,617,045
2024-25 - Est	12	30.05%	540,000	28	25.14%	702,600	55	20.35%	870,200	519,000	2,631,800



8

## City-wide Overview – PERS Retiree Update

- ▶ 71 Tier 1/2 retirement accounts for current and former employees impacted.
- ▶ 23 accounts corrected as of February 28, 2025 for a total cost of \$469,500.
- ▶ 5 accounts need to return required settlement agreements.
- ▶ 43 accounts are waiting for PERS to process corrections.



9

## City-wide Overview – PERS Debt Obligation

- ▶ Authorization to issue up to \$5.5 million in debt to resolve the PERS Tier 1/2 retiree subject salary reporting however the actual amount may be closer to \$3.5 million.
- ▶ The City is in the process of selling two properties with combined gross proceeds of \$5.5 million.
- ▶ If the City used \$3.5 million of the proceeds to:
  - create a side account with PERS (includes \$300,000 of PERS matching contributions) the City could potentially save approximately **\$6.3 million** in PERS contributions over the next 20 years or \$314,000 per year.
  - avoid taking out debt the City could potentially avoid **\$4.8 million** in principal and interest payments over the next 15 years or \$317,000 per year.



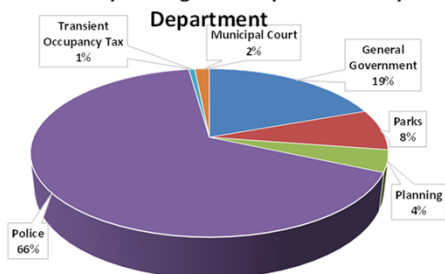
10

## 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,
- ▶ General Government,
- ▶ Parks,
- ▶ Planning,
- ▶ Municipal Court, and
- ▶ Transient Occupancy Tax

General Operating Fund Expenditures by Department

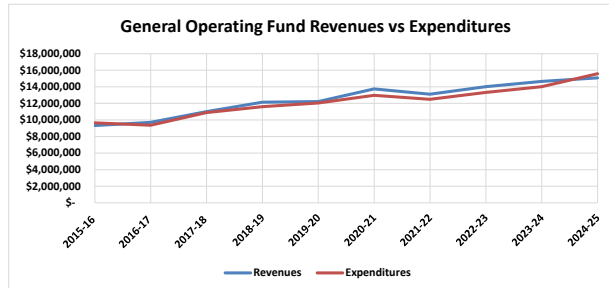




11

## General Operating Fund Overview

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



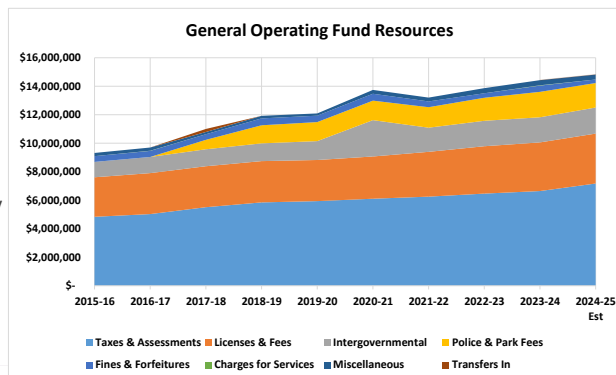
12

## 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.





13

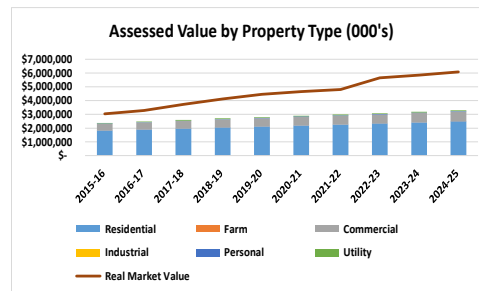
## General Operating Fund – Property Taxes

► 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



14

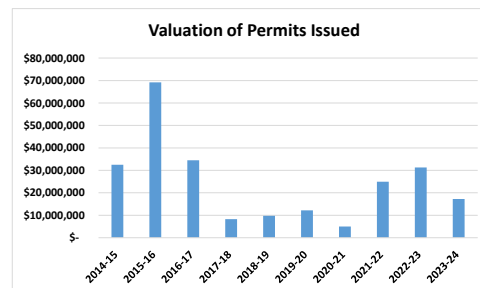
## General Operating Fund – Property Taxes

► 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.





15

## General Operating Fund – Property Taxes

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

The limits do not include bonded debt levies.

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

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

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



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## General Operating Fund – Property Taxes

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

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

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

	2024-25 Actual Tax Revenue	3% Increase in Assessed Value	2025-26 Estimated Tax Revenues
1 City of Keizer Assessed Value	\$3,295,445,802	\$98,863,374	\$3,394,309,176
2 Permanent Tax Rate per \$1,000	\$2.0838		\$2.0838
3			
4 Gross Property Tax Revenues	6,867,050		7,073,061
5			
6 Penalties/Compression/Adjustments	-		-
7			
8 Property Tax Revenues	6,867,050		7,073,061
9			
10 Uncollectables and Discounts @ 5%	(343,352)		(353,653)
11			
12 Net Anticipated Tax Collected	\$ 6,523,697		\$ 6,719,408





17

## General Operating Fund – Property Taxes

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

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

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



18

## General Operating Fund – License and Fees

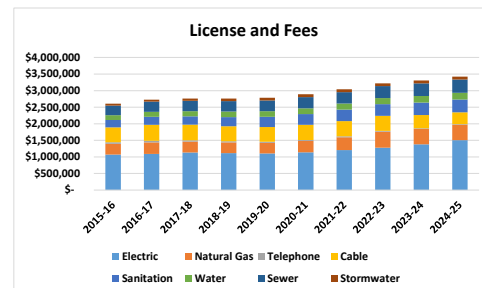
► These fees are collected based upon rates applied to the gross operating revenues generated within the City. Franchise fee rates have been set at:

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

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

► Natural gas fluctuates based on the weather.

► Telephone and cable continue to decrease as customers continue to “cut the cord.”

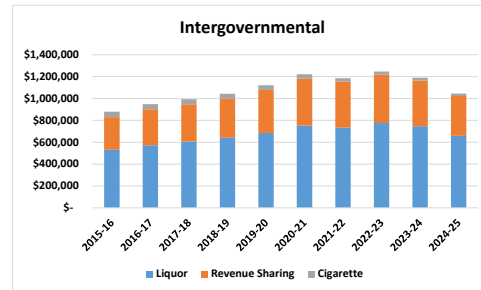




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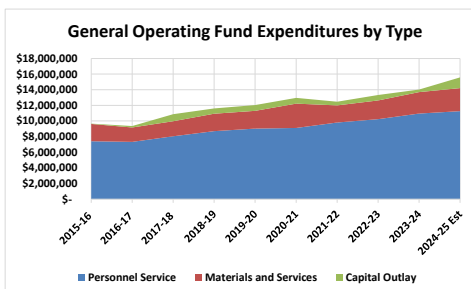
## General Operating Fund - Intergovernmental

- ▶ 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.

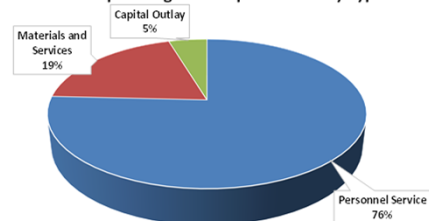


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## General Operating Fund - Expenditures



General Operating Fund Expenditures by Type





21

## General Operating Fund - Staffing

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

Department	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Direct</b>										
Police	44.42	43.46	45.33	47.67	47.33	46.83	47.00	48.92	46.83	44.00
Planning	3.84	3.42	3.84	3.84	3.76	2.84	2.84	2.84	2.84	2.84
Code Enforcement	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Parks	1.90	1.90	2.73	3.73	3.90	3.90	3.90	3.90	4.32	4.82
Municipal Court	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Indirect</b>										
Finance	1.69	1.36	1.60	1.56	1.56	1.30	1.14	1.46	1.56	1.56
Information Technology	1.36	1.31	1.31	1.36	1.35	1.35	1.35	1.35	1.35	1.35
City Recorder	1.44	1.38	1.38	1.39	1.39	1.39	1.39	1.45	1.51	1.39
City Attorney	1.71	1.64	1.64	1.60	1.60	1.60	1.60	1.60	1.73	1.60
Human Resources	1.36	1.31	1.31	1.36	1.35	1.35	1.35	1.35	1.35	1.58
City Manager	0.77	0.74	0.74	0.74	0.74	0.61	0.80	0.74	0.74	0.74
Facilities	0.68	0.66	0.65	0.68	0.68	0.68	0.68	0.68	0.68	0.68
Public Works Administration	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.07
<b>Total</b>	<b>61.08</b>	<b>59.11</b>	<b>62.46</b>	<b>65.84</b>	<b>65.57</b>	<b>63.77</b>	<b>63.96</b>	<b>66.20</b>	<b>64.82</b>	<b>62.47</b>



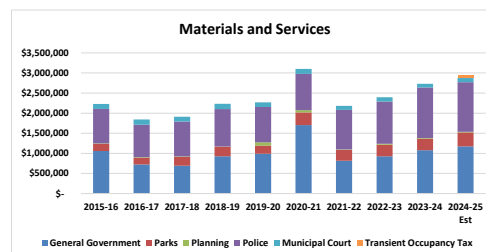
22

## 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 \$567,000 per year. This amount is the net amount after the City's share of 911 tax, approximately \$225,000, is applied against the balance.

► Other individually significant costs include property and liability insurance, information technology costs and municipal court assessments.





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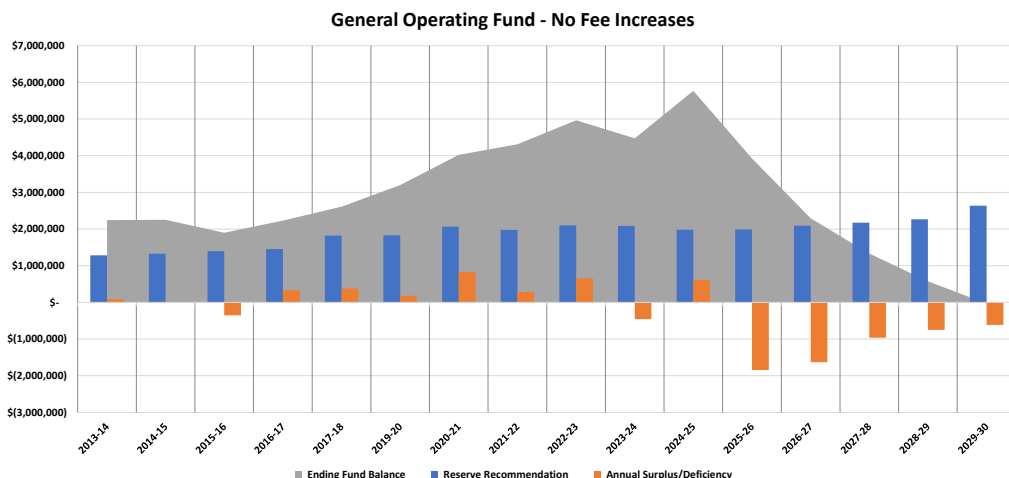
## General Operating Fund – Financial Projection (No Fee Increases)

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## General Operating Fund – Financial Projection (No Fee Increases)





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## General Operating Fund – Financial Projection (Recommended Increases)

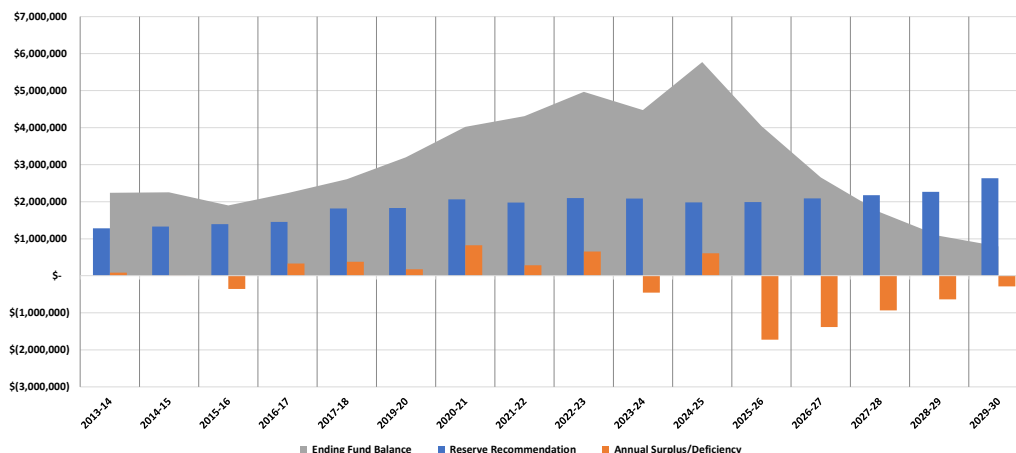
	PROJECTED			FORECASTED					
	2024-25	2025-26	% Change	2026-27	% Change	2027-28	% Change	2028-29	% Change
1 <b>REVENUES:</b>									
2 Taxes & Assessments	7,173,800	7,423,000	3.5%	7,782,800	4.8%	8,055,200	3.5%	8,337,100	3.5%
3 Licenses & Fees	3,505,000	3,596,700	2.6%	3,776,500	5.0%	3,965,300	5.0%	4,163,600	5.0%
4 Intergovernmental	1,830,200	1,573,400	-14.0%	1,652,100	5.0%	1,734,700	5.0%	1,821,400	5.0%
5 Fines & Forfeitures	247,500	248,000	0.2%	272,800	10.0%	300,100	10.0%	330,100	10.0%
6 Other	457,300	429,000	-6.2%	437,600	2.0%	446,400	2.0%	455,300	2.0%
7 Transfers In	1,141,100	-	-	-	-	-	-	-	-
8 <b>TOTAL NET REVENUES</b>	<b>14,354,900</b>	<b>13,270,100</b>	<b>-7.6%</b>	<b>13,921,800</b>	<b>4.9%</b>	<b>14,501,700</b>	<b>4.2%</b>	<b>15,107,500</b>	<b>4.2%</b>
9 Police Services Fee	1,175,600	1,293,200	10.0%	1,422,500	10.0%	1,564,800	10.0%	1,721,300	10.0%
10 Park Services Fee	686,000	686,000	0.0%	686,000	0.0%	720,300	5.0%	756,300	5.0%
11 <b>TOTAL REVENUES</b>	<b>\$ 16,216,500</b>	<b>\$ 15,249,300</b>	<b>-6.0%</b>	<b>\$ 16,030,300</b>	<b>5.1%</b>	<b>\$ 16,786,800</b>	<b>4.7%</b>	<b>\$ 17,585,100</b>	<b>4.8%</b>
12									
13 <b>EXPENDITURES:</b>									
14 General Government	\$ 2,856,800	\$ 3,123,000	9.3%	\$ 3,202,800	2.6%	\$ 3,284,700	2.6%	\$ 3,368,800	2.6%
15 Planning	586,200	633,900	8.1%	652,900	3.0%	672,400	3.0%	692,600	3.0%
16 Municipal Court	219,100	234,300	6.9%	241,400	3.0%	248,700	3.0%	256,200	3.0%
17 Parks	1,740,600	1,270,100	-27.0%	1,299,200	2.3%	1,229,100	-5.4%	1,260,000	2.5%
18 Police	10,087,100	11,485,900	13.9%	11,818,500	2.9%	12,161,000	2.9%	12,513,900	2.9%
19 Transient Occupancy Tax	86,500	86,300	-0.2%	88,900	3.0%	91,600	3.0%	94,400	3.1%
20 PERS Side Account	-	(187,500)	-100.0%	(187,500)	0.0%	(264,300)	41.0%	(264,300)	0.0%
21 Loan Repayment	30,000	330,000	1000.0%	300,000	-9.1%	300,000	0.0%	300,000	0.0%
22 <b>TOTAL EXPENDITURES</b>	<b>\$ 15,606,300</b>	<b>\$ 16,976,000</b>	<b>8.8%</b>	<b>\$ 17,416,200</b>	<b>2.6%</b>	<b>\$ 17,723,200</b>	<b>1.8%</b>	<b>\$ 18,221,600</b>	<b>2.8%</b>
23									
24 <b>REVENUES IN EXCESS OF EXPENDITURES</b>	<b>610,200</b>	<b>(1,726,700)</b>		<b>(1,385,900)</b>		<b>(936,400)</b>		<b>(636,500)</b>	
25									
26 <b>BEGINNING FUND BALANCE</b>	<b>5,157,500</b>	<b>5,767,700</b>		<b>4,041,000</b>		<b>2,655,100</b>		<b>1,718,700</b>	
27									
28 <b>ENDING FUND BALANCE</b>	<b>\$ 5,767,700</b>	<b>\$ 4,041,000</b>		<b>\$ 2,655,100</b>		<b>\$ 1,718,700</b>		<b>\$ 1,082,200</b>	
	36%	26%		17%		10%		6%	



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## General Operating Fund – Financial Projection (Recommended Increases)

General Operating Fund





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## General Operating Fund – Park (0% Fee Increase)

	PROJECTED			FORECASTED					
	2024-25	2025-26	% Change	2026-27	% Change	2027-28	% Change	2028-29	% Change
1 <b>REVENUES:</b>									
2 Park Service Fees *	686,000	686,000	0%	686,000	0%	686,000	0%	686,000	0%
3 General Fund Support	360,800	360,800	0%	360,800	0%	360,800	0%	360,800	0%
4 Other Revenues	108,700	112,000	3%	115,400	3%	118,900	3%	122,500	3%
5 <b>TOTAL REVENUES</b>	<b>\$ 1,155,500</b>	<b>\$ 1,158,800</b>	0%	<b>\$ 1,162,200</b>	0%	<b>\$ 1,165,700</b>	0%	<b>\$ 1,169,300</b>	0%
6									
7 <b>EXPENDITURES:</b>									
8 Personnel Services	548,500	616,000	12%	634,500	3%	653,500	3%	673,100	3%
9 Materials & Services	343,800	354,100	3%	364,700	3%	375,600	3%	386,900	3%
10 Capital Outlay	848,300	300,000	-65%	300,000	0%	200,000	-33%	100,000	-50%
11 <b>TOTAL EXPENDITURES</b>	<b>1,740,600</b>	<b>1,270,100</b>	-27%	<b>1,299,200</b>	2%	<b>1,229,100</b>	-5%	<b>1,160,000</b>	-6%
12									
13 <b>REVENUES IN EXCESS OF EXPENDITURES</b>	<b>\$ (585,100)</b>	<b>\$ (111,300)</b>		<b>\$ (137,000)</b>		<b>\$ (63,400)</b>		<b>\$ 9,300</b>	
14									
15 <b>BEGINNING FUND BALANCE</b>	<b>\$ 931,800</b>	<b>\$ 346,700</b>		<b>\$ 235,400</b>		<b>\$ 98,400</b>		<b>\$ 35,000</b>	
16									
17 <b>ENDING FUND BALANCE</b>	<b>\$ 346,700</b>	<b>\$ 235,400</b>		<b>\$ 98,400</b>		<b>\$ 35,000</b>		<b>\$ 44,300</b>	

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



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## General Operating Fund – Park Capital Plan

### Fiscal Year 2025-26 - \$510,000

- Phase 2 of Bob Newton Park
- Replace (2) 2017 Zero Turn Mowers
- Retrofit Charge Barn
- Roof and gutters on 1590 Chemawa Rd

### Fiscal Year 2026-27 - \$550,000

- Replace Play Ground at Country Glen Park
- Replace 2020 Zero Turn Mower
- Replace fall protection top at Big Toy
- Gator/UTV for Keizer Rapids Park
- Replace 2007 F-250
- Skate Park maintenance including crack repair, recoat coping, grind and polish concrete

### Fiscal Year 2027-28 - \$515,000

- Picnic Shelter at Keizer Rapids Park
- Parking North of Boat Ramp
- Pathway resurfacing throughout parks
- Retro-fit Boarding Floats at Keizer Rapids Park
- Develop seasonal river access at Wallace House and Palma Ciega Park
- Replace 2022 Zero Turn Mower
- Replace 2002 Ford Ranger
- Resurface Dog Park Parking Lot and Walkway

### Fiscal Year 2028-29 - \$500,000

- Connect payment from Chemawa Rd to Disc Golf Parking lot
- Construct trail along creek at Claggett Creek Park
- Construct ADA Viewing platform at KRP
- Add Nature Plan throughout Park System
- Purchase Dump Trailer



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## General Operating Fund – Park (5% Fee Increase)

	PROJECTED			FORECASTED		
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1 <b>REVENUES:</b>						
2 Park Service Fees *	686,000	686,000	686,000	720,300	756,300	794,100
3 General Fund Support	360,800	360,800	360,800	360,800	360,800	360,800
4 Other Revenues	108,700	112,000	115,400	118,900	122,500	126,200
5 <b>TOTAL REVENUES</b>	<b>\$ 1,155,500</b>	<b>\$ 1,158,800</b>	<b>\$ 1,162,200</b>	<b>\$ 1,200,000</b>	<b>\$ 1,239,600</b>	<b>\$ 1,281,100</b>
6						
7 <b>EXPENDITURES:</b>						
8 Personnel Services	548,500	616,000	634,500	653,500	673,100	693,300
9 Materials & Services	343,800	354,100	364,700	375,600	386,900	398,500
10 Capital Outlay	848,300	300,000	300,000	200,000	200,000	200,000
11 <b>TOTAL EXPENDITURES</b>	<b>1,740,600</b>	<b>1,270,100</b>	<b>1,299,200</b>	<b>1,229,100</b>	<b>1,260,000</b>	<b>1,291,800</b>
12						
13 <b>REVENUES IN EXCESS OF EXPENDITURES</b>	<b>\$ (585,100)</b>	<b>\$ (111,300)</b>	<b>\$ (137,000)</b>	<b>\$ (29,100)</b>	<b>\$ (20,400)</b>	<b>\$ (10,700)</b>
14						
15 <b>BEGINNING FUND BALANCE</b>	<b>\$ 931,800</b>	<b>\$ 346,700</b>	<b>\$ 235,400</b>	<b>\$ 98,400</b>	<b>\$ 69,300</b>	<b>\$ 48,900</b>
16						
17 <b>ENDING FUND BALANCE</b>	<b>\$ 346,700</b>	<b>\$ 235,400</b>	<b>\$ 98,400</b>	<b>\$ 69,300</b>	<b>\$ 48,900</b>	<b>\$ 38,200</b>

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

Fiscal Year	Park Fee Revenue	Increase from PY	Monthly Fee	Monthly Increase	Annual Fee
2024-25	686,000	-	4.00	-	48.00
2025-26	686,000	-	4.00	-	48.00
2026-27	686,000	-	4.00	-	48.00
2027-28	720,300	34,300	4.20	0.20	50.40
2028-29	756,300	36,000	4.41	0.21	52.92
2029-30	794,100	37,800	4.63	0.22	55.57



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## General Operating Fund – Police (0% Fee Increase)

	PROJECTED			FORECASTED		
	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
1 <b>REVENUES:</b>						
2 Police Service Fees	\$ 1,175,600	\$ 1,175,600	\$ 1,175,600	\$ 1,175,600	\$ 1,175,600	\$ 1,175,600
3 General Fund Support	7,872,700	8,849,600	9,800,300	9,913,900	10,006,400	10,072,300
4 Other Existing Revenues	789,700	600,900	619,000	638,000	657,000	677,000
5 Transfers In - ARPA	1,141,200	-	-	-	-	-
6 <b>TOTAL REVENUES</b>	<b>\$ 10,979,200</b>	<b>\$ 10,626,100</b>	<b>\$ 11,594,900</b>	<b>\$ 11,727,500</b>	<b>\$ 11,839,000</b>	<b>\$ 11,924,900</b>
7						
8 <b>EXPENDITURES:</b>						
9 Personnel Services	\$ 8,333,000	\$ 9,842,500	\$ 10,137,800	\$ 10,441,900	\$ 10,755,200	\$ 11,077,900
10 Materials & Services	1,229,800	1,243,400	1,280,700	1,319,100	1,358,700	1,399,500
11 Capital Outlay	527,000	400,000	400,000	-	-	-
12 <b>TOTAL EXPENDITURES</b>	<b>\$ 10,089,800</b>	<b>\$ 11,485,900</b>	<b>\$ 11,818,500</b>	<b>\$ 11,761,000</b>	<b>\$ 12,113,900</b>	<b>\$ 12,477,400</b>
13						
14 <b>REVENUES IN EXCESS OF EXPENDITURES</b>	<b>\$ 889,400</b>	<b>\$ (859,800)</b>	<b>\$ (223,600)</b>	<b>\$ (33,500)</b>	<b>\$ (274,900)</b>	<b>\$ (552,500)</b>
15						
16 <b>BEGINNING FUND BALANCE</b>	<b>\$ 270,400</b>	<b>\$ 1,159,800</b>	<b>\$ 300,000</b>	<b>\$ 76,400</b>	<b>\$ 42,900</b>	<b>\$ (232,000)</b>
17						
18 <b>ENDING FUND BALANCE</b>	<b>\$ 1,159,800</b>	<b>\$ 300,000</b>	<b>\$ 76,400</b>	<b>\$ 42,900</b>	<b>\$ (232,000)</b>	<b>\$ (784,500)</b>

The fee is currently \$6.90 per month for single family residences and non-residential locations and \$5.95 per unit per month for multi-family dwellings. In addition age related and low income discounts are available.



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## General Operating Fund – Police (10% Fee Increase)

	PROJECTED			FORECASTED					
	2024-25	2025-26		2026-27	2027-28	2028-29	2029-30		
1 <b>REVENUES:</b>			% Change	% Change	% Change	% Change	% Change	% Change	% Change
2 Police Service Fees	\$ 1,175,600	\$ 1,293,200	10%	\$ 1,422,500	10%	\$ 1,564,800	10%	\$ 1,721,300	10%
3 General Fund Support	7,872,700	8,849,600	12%	9,800,300	11%	9,913,900	1%	10,006,400	1%
4 Other Existing Revenues	789,700	600,900	-24%	619,000	3%	638,000	3%	657,000	3%
5 Transfers In – ARPA	1,141,200	-	-100%	-	0%	-	0%	-	0%
6 <b>TOTAL REVENUES</b>	<b>\$ 10,979,200</b>	<b>\$ 10,743,700</b>	<b>-2%</b>	<b>\$ 11,841,800</b>	<b>10%</b>	<b>\$ 12,116,700</b>	<b>2%</b>	<b>\$ 12,384,700</b>	<b>2%</b>
7 <b>EXPENDITURES:</b>									
8 Personnel Services	\$ 8,333,000	\$ 9,842,500	18%	\$ 10,137,800	3%	\$ 10,441,900	3%	\$ 10,755,200	3%
9 Materials & Services	1,229,800	1,243,400	1%	1,280,700	3%	1,319,100	3%	1,358,700	3%
10 Capital Outlay	527,000	400,000	-24%	400,000	0%	400,000	0%	400,000	0%
11 <b>TOTAL EXPENDITURES</b>	<b>\$ 10,089,800</b>	<b>\$ 11,485,900</b>	<b>14%</b>	<b>\$ 11,818,500</b>	<b>3%</b>	<b>\$ 12,161,000</b>	<b>3%</b>	<b>\$ 12,513,900</b>	<b>3%</b>
12 <b>REVENUES IN EXCESS OF EXPENDITURES</b>	<b>\$ 889,400</b>	<b>\$ (742,200)</b>		<b>\$ 23,300</b>	<b>\$ (44,300)</b>	<b>\$ (129,200)</b>		<b>\$ (234,700)</b>	
14 <b>BEGINNING FUND BALANCE</b>	<b>\$ 270,400</b>	<b>\$ 1,159,800</b>		<b>\$ 417,600</b>	<b>\$ 440,900</b>	<b>\$ 396,600</b>		<b>\$ 267,400</b>	
16 <b>ENDING FUND BALANCE</b>	<b>\$ 1,159,800</b>	<b>\$ 417,600</b>		<b>\$ 440,900</b>	<b>\$ 396,600</b>	<b>\$ 267,400</b>		<b>\$ 32,700</b>	

Fiscal Year	Police Fee Revenue	Increase from PY	Monthly Fee	Monthly Increase	Annual Fee
2024-25	1,175,600	-	6.90	-	82.80
2025-26	1,293,200	117,600	7.59	0.69	91.08
2026-27	1,422,500	129,300	8.35	0.76	100.19
2027-28	1,564,800	142,300	9.18	0.83	110.21
2028-29	1,721,300	156,500	10.10	0.92	121.23
2029-30	1,893,400	172,100	11.11	1.01	133.35



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## 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.





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## 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.

	Effective Date	Total Per Month
Salem	1/1/2025	\$ 32.44
Albany	1/1/2025	55.07
Corvallis	2/1/2025	37.47
Lake Oswego	7/1/2025	50.79
McMinnville	10/1/2024	26.11
Oregon City	1/1/2025	32.89
Tigard	7/1/2024	61.69
Tualatin	7/1/2024	38.54
West Linn	1/1/2025	53.61
Wilsonville	5/1/2024	43.51
Woodburn	7/1/2024	32.54
Keizer	1/1/2024	\$ 16.61

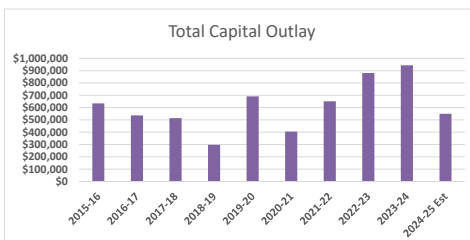


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## Water System – Capital Outlay

► 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 (\$4.5 million) and adding an additional reservoir and pump station (\$1.8 million).





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## Water System – Financial Projection (No Rate Increase)

	PROJECTED			FORECASTED					
	2024-25	2025-26	% Change	2026-27	% Change	2027-28	% Change	2028-29	% Change
1 <b>RESOURCES:</b>									
2 Water Sales	3,762,500	3,762,500	0%	3,762,500	0%	3,762,500	0%	3,762,500	0%
3 Other Revenues	384,000	234,000	-39%	234,000	0%	234,000	0%	234,000	0%
4 <b>TOTAL RESOURCES</b>	<b>\$ 4,146,500</b>	<b>\$ 3,996,500</b>	<b>-4%</b>	<b>\$ 3,996,500</b>	<b>0%</b>	<b>\$ 3,996,500</b>	<b>0%</b>	<b>\$ 3,996,500</b>	<b>0%</b>
5									
6 <b>REQUIREMENTS:</b>									
7 <b>Expenditures:</b>									
8 Personnel Services	\$ 1,446,200	\$ 1,625,900	12%	\$ 1,674,700	3%	\$ 1,724,900	3%	\$ 1,776,600	3%
9 Materials & Services	1,985,300	2,058,800	4%	2,120,564	3%	2,184,181	3%	2,249,706	3%
10 Capital Outlay	550,000	750,000	36%	750,000	0%	100,000	-87%	-	-100%
11 <b>Total Expenditures</b>	<b>3,981,500</b>	<b>4,434,700</b>	<b>11%</b>	<b>4,545,264</b>	<b>2%</b>	<b>4,009,081</b>	<b>-12%</b>	<b>4,026,306</b>	<b>0%</b>
12									
13 <b>REVENUES IN EXCESS OF EXPENDITURE</b>	<b>165,000</b>	<b>(438,200)</b>		<b>(548,764)</b>		<b>(12,581)</b>		<b>(29,806)</b>	
14									
15 <b>BEGINNING FUND BALANCE</b>	<b>1,503,200</b>	<b>1,668,200</b>		<b>1,230,000</b>		<b>681,236</b>		<b>668,655</b>	
16									
17 <b>ENDING FUND BALANCE</b>	<b>\$ 1,668,200</b>	<b>\$ 1,230,000</b>		<b>\$ 681,236</b>		<b>\$ 668,655</b>		<b>\$ 638,849</b>	
Days Cash Supply at End of Year	147	112		62		61		58	



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## Water System – Capital Plan

### Fiscal Year 2025-26 - \$1,000,000

- Continue Water Main Replacement Program
- Telemetry System Updates

### Fiscal Year 2026-27 - \$1,000,000

- Continue Water Main Replacement Program
- Telemetry System Updates

### Fiscal Year 2027-28 - \$1,000,000

- Continue Water Main Replacement Program
- Water Production System Enhancements

### Fiscal Year 2028-29 – \$750,000

- Continue Water Main Replacement Program

### Fiscal Year 2029-30 – \$750,000

- Continue Water Main Replacement Program



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## Water System – Financial Projection (5% Rate Increase)

	PROJECTED			FORECASTED					
	2024-25	2025-26		2026-27		2027-28		2028-29	
<b>1 RESOURCES:</b>									
2 Water Sales	3,762,500	3,950,600	5%	4,148,100	5%	4,355,500	5%	4,573,300	5%
3 Other Revenues	384,000	234,000	-39%	234,000	0%	234,000	0%	234,000	0%
4 <b>TOTAL RESOURCES</b>	<b>\$ 4,146,500</b>	<b>\$ 4,184,600</b>	1%	<b>\$ 4,382,100</b>	5%	<b>\$ 4,589,500</b>	5%	<b>\$ 4,807,300</b>	5%
5									
<b>6 REQUIREMENTS:</b>									
7 <b>Expenditures:</b>									
8 Personnel Services	\$ 1,446,200	\$ 1,625,900	12%	\$ 1,674,700	3%	\$ 1,724,900	3%	\$ 1,776,600	3%
9 Materials & Services	1,985,300	2,058,800	4%	2,120,564	3%	2,184,181	3%	2,249,706	3%
10 Capital Outlay	550,000	750,000	36%	750,000	0%	750,000	0%	750,000	0%
11 <b>Total Expenditures</b>	<b>3,981,500</b>	<b>4,434,700</b>	11%	<b>4,545,264</b>	2%	<b>4,659,081</b>	3%	<b>4,776,306</b>	3%
12									
13 <b>REVENUES IN EXCESS OF EXPENDITURE</b>	<b>165,000</b>	<b>(250,100)</b>		<b>(163,164)</b>		<b>(69,581)</b>		<b>30,994</b>	
14									
15 <b>BEGINNING FUND BALANCE</b>	<b>1,503,200</b>	<b>1,668,200</b>		<b>1,418,100</b>		<b>1,254,936</b>		<b>1,185,355</b>	
16									
17 <b>ENDING FUND BALANCE</b>	<b>\$ 1,668,200</b>	<b>\$ 1,418,100</b>		<b>\$ 1,254,936</b>		<b>\$ 1,185,355</b>		<b>\$ 1,216,349</b>	
Days Cash Supply at End of Year	147	124		105		94		92	



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## Water System – Rate Analysis (5% Rate Increase)

### Proposed 2025-26 Rate Analysis

Residential 5/8" meter  
Multi-family 1" meter  
Commercial 5/8" meter

Flat Rate	
Current	Proposed
\$ 13.05	\$ 13.70
\$ 26.52	\$ 27.85
\$ 13.05	\$ 13.70

Variable Rate	
Current	Proposed
\$ 1.68	\$ 1.75
\$ 1.68	\$ 1.75
\$ 1.63	\$ 1.70

### Proposed 2025-26 Rate Increase Impact

Residential (12 ccf)  
Multi-family (175 ccf)  
Commercial (51 ccf)

Bi-Monthly Bill	
Current	Proposed
\$ 33.21	\$ 34.82
\$ 320.52	\$ 335.85
\$ 96.18	\$ 100.91

Incremental Cost of Rate Increase		
Monthly	Bi-Monthly	Annual
\$ 0.81	\$ 1.61	\$ 9.68
\$ 7.66	\$ 15.33	\$ 91.96
\$ 2.37	\$ 4.73	\$ 28.40



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## 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.



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## 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.



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## Stormwater System – Comparable Rates

- ▶ The City's goal is to provide a storm drainage system that is safe, clean and cost-effective.
- ▶ In comparison to other cities, Keizer stormwater charges are lower than other jurisdictions.

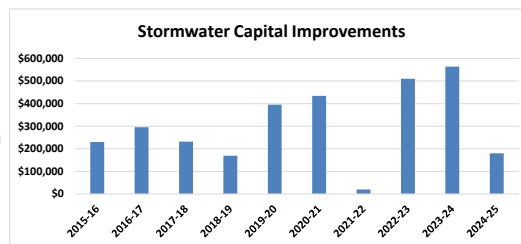
	Effective Date	Monthly Billing Rate
Albany	3/1/2025	\$ 17.28
Corvallis	2/1/2024	11.20
Lake Oswego	7/1/2025	23.80
Oregon City	1/1/2025	14.77
Salem	1/1/2025	21.64
Tigard	7/1/2024	10.97
Tualatin	7/1/2024	11.84
West Linn	7/1/2024	9.53
Wilsonville	1/1/2021	11.90
Keizer	1/1/2020	\$ 7.66



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## 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.





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## Stormwater System – Financial Projection (No Rate Increase)

	PROJECTED			FORECASTED					
	2024-25	2025-26		2026-27	2027-28	2028-29	2029-30		
1 <b>REVENUES:</b>									
2 Service Fees	2,143,500	2,143,500	0%	2,143,500	0%	2,143,500	0%	2,143,500	
3 Other Revenues, Primarily Interest	70,000	50,000	-29%	50,000	0%	50,000	0%	50,000	
4 <b>Total Revenues</b>	<b>\$ 2,213,500</b>	<b>\$ 2,193,500</b>	-1%	<b>\$ 2,193,500</b>	0%	<b>\$ 2,193,500</b>	0%	<b>\$ 2,193,500</b>	
5									
6 <b>REQUIREMENTS:</b>									
7 <b>Expenditures:</b>									
8 Personnel Services - 3% increase	809,100	1,137,700	41%	1,171,800	3%	1,207,000	3%	1,243,200	
9 Materials & Services - 3% increase	1,087,400	1,130,300	4%	1,164,200	3%	1,199,100	3%	1,235,100	
10 Capital Outlay	180,000	400,000	122%	-	-100%	-	0%	-	
11 <b>Total Expenditures</b>	<b>2,076,500</b>	<b>2,668,000</b>	28%	<b>2,336,000</b>	-12%	<b>2,406,100</b>	3%	<b>2,478,300</b>	
12									
13 <b>REVENUES IN EXCESS OF EXPENDITURES</b>	<b>137,000</b>	<b>(474,500)</b>		<b>(142,500)</b>		<b>(212,600)</b>		<b>(284,800)</b>	
14									
15 <b>BEGINNING FUND BALANCE</b>	<b>1,348,300</b>	<b>1,485,300</b>		<b>1,010,800</b>		<b>868,300</b>		<b>655,700</b>	
16									
17 <b>ENDING FUND BALANCE</b>	<b>\$ 1,485,300</b>	<b>\$ 1,010,800</b>		<b>\$ 868,300</b>		<b>\$ 655,700</b>		<b>\$ 370,900</b>	
Day's Cash Supply at End of Year - Target 60 Days	253	172		148		112		63	2
Equivalent Service Unit Rate Per Month	\$ 7.66	\$ 7.66	\$ 7.66	\$ 7.66	\$ 7.66	\$ 7.66	\$ 7.66	\$ 7.66	
Equivalent Service Unit Increase Per Month	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



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## Stormwater System – Capital Plan

### Fiscal Year 2025-26 - \$1,400,000

- Complete Claggett Creek wetlands enhancement
- McLeod 36" pipe realignment

### Fiscal Year 2026-27 - \$1,100,000

- Willow Lake Estates storm drain realignment phase one
- Complete high-priority system repair as identified through the CCTV inspection program

### Fiscal Year 2027-28 - \$1,100,000

- Willow Lake Estates storm drain realignment phase two
- Complete high-priority system repair as identified through the CCTV inspection program

### Fiscal Year 2028-29 - \$1,100,000

- Willow Lake Estates Storm Drain Realignment Phase Three
- Complete high-priority system repair as identified through the CCTV inspection program

### Fiscal Year 2029-30 - \$1,100,000

- Complete high-priority system repair as identified through the CCTV inspection program



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## Stormwater System – Financial Projection (25% rate increase)

	PROJECTED			FORECASTED					
	2024-25	2025-26		2026-27	2027-28		2028-29	2029-30	
1 <b>REVENUES:</b>									
2 Service Fees	2,143,500	2,679,400	25%	3,349,300	25%	3,684,200	10%	3,684,200	0%
3 Other Revenues, Primarily Interest	70,000	50,000	-29%	50,000	0%	50,000	0%	50,000	0%
4 <b>Total Revenues</b>	<b>\$ 2,213,500</b>	<b>\$ 2,729,400</b>	23%	<b>\$ 3,399,300</b>	25%	<b>\$ 3,734,200</b>	10%	<b>\$ 3,734,200</b>	0%
5									
6 <b>REQUIREMENTS:</b>									
7 <b>Expenditures:</b>									
8 Personnel Services - 3% increase	809,100	1,137,700	41%	1,171,800	3%	1,207,000	3%	1,243,200	3%
9 Materials & Services - 3% increase	1,087,400	1,130,300	4%	1,164,200	3%	1,199,100	3%	1,235,100	3%
10 Capital Outlay	180,000	1,400,000	678%	1,100,000	-21%	1,100,000	0%	1,100,000	0%
11 <b>Total Expenditures</b>	<b>2,076,500</b>	<b>3,668,000</b>	77%	<b>3,436,000</b>	-6%	<b>3,506,100</b>	2%	<b>3,578,300</b>	2%
12									
13 <b>REVENUES IN EXCESS OF EXPENDITURES</b>	137,000	(938,600)		(36,700)	228,100		155,900		181,500
14									
15 <b>BEGINNING FUND BALANCE</b>	<b>1,348,300</b>	<b>1,485,300</b>		<b>546,700</b>	<b>510,000</b>		<b>738,100</b>		<b>894,000</b>
16									
17 <b>ENDING FUND BALANCE</b>	<b>\$ 1,485,300</b>	<b>\$ 546,700</b>		<b>\$ 510,000</b>	<b>\$ 738,100</b>		<b>\$ 894,000</b>		<b>\$ 1,075,500</b>
Day's Cash Supply at End of Year - Target 60 Days	253	74		56	73		89		107
Equivalent Service Unit Rate Per Month	\$ 7.66	\$ 9.58		\$ 11.97	\$ 13.17		\$ 13.17		\$ 13.17
Equivalent Service Unit Increase Per Month		\$ 1.92		\$ 2.39	\$ 1.20		\$ -		\$ -



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## American Rescue Plan Act Funds

► Funds must be committed for expenditure by December 31, 2024 and be spent by December 31, 2026.

► The following projects were approved through the 2024-25 budget process:

- Design work on Verda to Dearborn Eastside - \$100,000
- Site improvement work on Rawlins Property at Keizer Station - \$300,000
- Police Department Staffing - \$561,200
- Keizer Rapids Turf Field Phase Two - \$1,209,600



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## City Council Goals

(Draft from February 24, 2025 Work Session)

### Short-term Goals

- Emergency Operations Plan Revision
- Five Year Strategic Plan
- Gold Star Memorial
- Parks Master Plan Revision
- Sidewalk Gap Program
- Traffic Congestion
- Transportation System Plan
- Urban Growth Boundary Expansion (or not) and Next Steps
- Utility Discount Program for Under 60 and in Need
- Willow Lake Settlement Agreement Options Review

### Long-term Goals

- Economic Opportunities Analysis
- Housing Capacity Analysis
- Sidewalk Gap Program
- Traffic Congestion
- Urban Growth Boundary Options



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## Long Range Planning Task Force

### Questions

#### Budget Committee Meetings

- ▶ Monday, May 12<sup>th</sup> at 6:00 p.m.
- ▶ Tuesday, May 13<sup>th</sup> at 6:00 p.m.





# Glossary

# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Glossary

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

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

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

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

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

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

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

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

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