

Accessibility and Accommodation Requests

For questions about accessibility or accommodations for persons with disabilities, or to request a translator, interpreter, or other communication aids, please contact Melissa Bisset at 503-856-3412 or bissetm@keizeror.gov. The City of Keizer is committed to providing equal access to all public meetings and information per the requirements of the ADA and Oregon Revised Statutes (ORS). The Keizer Civic Center is wheelchair accessible. To provide oral comments via electronic means, please contact the City Recorder's Office no later than 2:00 p.m. on the day of the meeting. Most regular City Council meetings are streamed live through www.KeizerTV.com and cable-cast on Comcast Channel 23 within the Keizer City limits.



KEIZER BUDGET COMMITTEE
AGENDA

Thursday, May 14, 2026, 6:00 PM

Robert L. Simon Council Chambers - 930 Chemawa Road NE, Keizer, Oregon

- 1. CALL TO ORDER**
- 2. PUBLIC TESTIMONY**
- 3. BUDGET PRESENTATIONS AND DELIBERATION**
 - a. The proposed draft budget will be presented in the following order, beginning at the first Budget Committee Meeting on May 11th. Items that are not covered during the May 11th meeting will be discussed at the meeting/s May 12th and May 14th if needed.**

Administrative Services Fund – Summary – page 92

- City Manager's Office – pages 94-95
- City Attorney's Office – pages 96-97
- City Recorder's Department – pages 98-99
- Human Resources Department – pages 100-101
- Finance - Non-Departmental – pages 102-103
- Finance - Information Systems – pages 104-105
- Finance - Utility Billing – pages 106-107
- Public Works - Non-Departmental – pages 108-109
- Public Works - Civic Center Facilities – pages 110-111
- General Administration – pages 112-114

Public Works Funds

- Street – pages 115-117
- Street Lighting District – page 118
- Transportation Improvement – page 119
- Stormwater– pages 120-122
- Sewer – pages 123-124
- Sewer Reserve – page 125
- Water – pages 126-128
- Water Facility Replacement – page 129
- Park Services – pages 130-131

- Park Improvement – page 133

General Fund– Summary - Page 134

- Non-Departmental Resources – pages 135-136
- Non-Departmental Requirements – pages 137-138
- Planning – pages 139-140
- Municipal Court – page 141
- Police Operations – pages 142-143
- Transient Occupancy Tax - page 144

Other Funds

- Police Services – page 145
- American Rescue Plan Act – pages 146
- Event Center – pages 147-148
- Sports Facility Operations - page 149
- Public Education Government Access (PEG) – page 150
- Keizer Youth Peer Court – page 151
- Housing Rehabilitation Program – page 152
- Energy Efficiency Loan Program – page 153
- Keizer Station Local Improvement – page 154
- PERS Obligation - page 155

- b. The motions below will be made at the May 12th Budget Committee Meeting if the Budget Committee is ready to make the motions, if they are not, the motions are anticipated to be made at the May 14th Budget Committee Meeting.

"Move that the Budget Committee of the City of Keizer approve the budget for the 2026-2027 Fiscal Year in the amount of \$_____."

If there are amendments:

"Move that the Budget Committee of the City of Keizer approve the budget for the 2026-2027 Fiscal Year in the amount of \$ _____ with amendments of _____."

Motion to approve the Fiscal Year 2026-2027 property tax rate to be assessed.

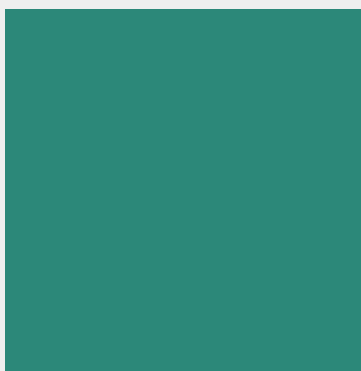
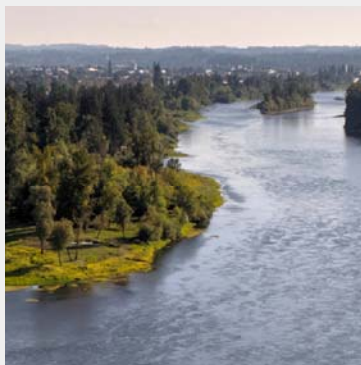
"Move that the Budget Committee of the City of Keizer approve the full permanent rate of \$2.0838 per \$1,000 of assessed value on the tax rolls of the City of Keizer for Fiscal Year 2026-2027."

4. ADJOURNMENT

City of Keizer

Marion County, Oregon

Manager Recommended Fiscal Year 2026-27 Budget





FISCAL YEAR 2026-2027

BUDGET COMMITTEE MEMBERS

Council Members:

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

Public Members:

Bruce Anderson
Joe Grant
Jane Herb
Susan London
Melissa Martin
Jonathan Thompson
Elaine Wilson

STAFF

Adam Brown, City Manager
Joseph Lindsay, City Attorney

Executive Leadership Team

Melissa Bisset, City Recorder
Keare Blaylock, Public Works Director
Garrett Klever, Human Resources 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

The only way to create a more effective government is for the citizens to participate in it.

Gerald R. Ford

Democracy is the government of the people, by the people, for the people.

Abraham Lincoln

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

Harry Emerson Fosdick

Democracy is a process, not a static condition. It is becoming, rather than being.

Eleanor Roosevelt

It is the purpose of government to see that not only the legitimate interests of the few are protected but that the welfare and rights of the many are conserved.

Franklin D. Roosevelt



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Keizer
Oregon**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrell

Executive Director

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Budget Message



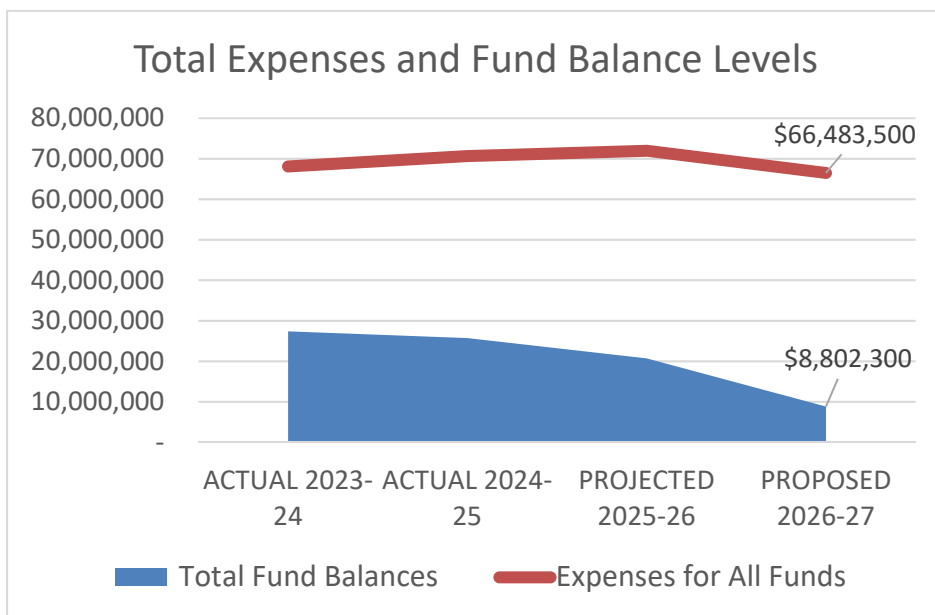


City Manager's Budget Message City of Keizer Fiscal Year 2026-27

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

I am pleased to present the City Manager's recommended budget for FY 2026-27. This recommended budget is balanced and continues the City's focus on maintaining services, preserving quality of life, and improving long-term fiscal sustainability despite continued structural revenue constraints and operating cost pressures.

The Budget Committee and City Council have used every last measure over the last four years to keep from raising fees in the best interest of residents and businesses. As we have spent down our fund balance to minimal levels, the day we knew was inevitable is finally upon us. (See the chart below for total Expenses and Total Fund Balances.) This is the year of reckoning, not just for our general fund, but for most of our funds.



The total recommended budget is \$66,483,500, and a projected ending fund balance of \$8,802,300. While the City remains financially stable, this budget also reflects the reality that modest revenue growth continues to lag behind the cost of delivering the level of service our community expects. General Fund revenues

before Transfers In are \$13,472,000 while expenses before transfers out are \$16,451,200.

Accomplishments

I'm extremely proud to have worked with this City Council and staff. You have provided steady guidance and direction throughout the year and we have made much progress. The City has continued to maintain service levels while navigating inflationary pressures, pension obligations, and broader long-term financial planning needs. This steady approach has helped keep daily operations reliable while aligning budget decisions with fiscal sustainability objectives. In the true Keizer spirit, we have achieved things without having to draw on property taxes.

Strategic Plan – You approved a five-year strategic plan this year, that should guide our priorities through 2030.

Finished Phase Two at the Synthetic Turf Fields at Keizer Rapids Park – Two new restrooms along with improved accessibility for pedestrians, bicycles, and people with disabilities were added without any general fund dollars.

Gold Star Memorial — City Council cut the ribbon on the first Gold Star Family Memorial in the State of Oregon. This was done all through grant and locally raised dollars.

Sold City Property – The City has entered into two purchase and sale agreements to sell 3.22 acres of city-owned property. While most of the proceeds will go toward paying off inter-fund loans, the development will add to our property tax base and will spur development for additional city-owned property that is not encumbered by repayments.

New Operators at the Keizer Little League Park – Players and leagues are excited about the positive changes to our Little League Park under new management. We made this possible by shifting transient occupancy tax dollars already within the parks budget.

Looking Forward

Preserving quality of life should be a core theme of this budget. On top of essential police services, our residents and city council have repeatedly said they wish for the city to continue to address homelessness, graffiti, code compliance issues, and provide 21st century parks and recreation facilities that preserve the look and livability of our city. We can no longer do that under the current revenue stream.

Additionally, continuing to make disciplined capital investments in our road, park, water, wastewater, and stormwater system are necessary to protect future generations from backlogs of capital upkeep. Road repaving, water line replacement, and storm drain maintenance must be continued.

At the same time, we must continue evaluating strategies that improve the City's long-term financial resiliency so that we can move more deliberately toward structural balance over the coming years. Staff brought forth a strategy to offer a different health care plan that could save the city \$100,000 annually. The sale of future city properties will provide funding to pay down the city's PERS liability creating capacity to continue critical services. We are also looking to automate meeting broadcast functions for our city meetings to save approximately \$90,000 per year while also providing greater accessibility to residents whose primary language is not English.

Revenue Drivers

As in prior years, the most significant structural issue affecting the City's revenue outlook remains Oregon's property tax system. State-imposed property tax limitations continue to constrain growth

in the City's largest general revenue source, even as the cost of labor, materials, utilities, and contracted services grows faster than that revenue base. This structural mismatch is a central reason why fiscal sustainability requires both spending discipline and measured revenue adjustments.

We expect property tax growth at roughly three percent (3%), which remains modest relative to the underlying cost pressures built into the budget. For that reason, the recommended budget also assumes targeted fee and utility rate adjustments to help maintain service levels, support utility operations, and protect long-term financial sustainability. Those adjustments include a \$1.75 water rate increase effective January 1, 2027; a \$2.76 stormwater rate increase effective January 1, 2027; an estimated \$4.35 sewer rate increase effective January 1, 2027; and a \$0.56 park fee increase. We recommend these changes in the pursuit of a structural balance between revenues and expenditures.

Expense Drivers

On the expenditure side, the FY 2026-27 recommended budget continues is built on the premise that the City's staffing complement of 104 regular-status full-time equivalent positions remain unchanged from FY 2025-26. The biggest pressure our budget faces is being able to provide competitive compensation and continued investment in infrastructure.

Salary and wage growth, healthcare costs, and retirement obligations continue to be the most significant recurring operating pressures in the budget. The recommended 2.6 percent salary and wage increase for non-represented staff and Local 737, together with a 5 percent medical premium increase, reflects the need to support the workforce while remaining mindful of affordability. Estimated employer health and dental costs of \$3.2 million and estimated retirement costs of \$4.5 million further illustrate how benefit and pension obligations reduce the City's discretionary capacity and limit the pace at which new operating commitments can be added.

Closing

Thank you to the Mayor, City Council, and Budget Committee for your continued leadership, policy direction, and careful review of this recommended budget. Thank you for keeping the best interest of our residents at the forefront. Special thanks to Finance Director and Assistant City Manager Tim Wood, for creating this budget and leading our Executive Leadership Team through it. I look forward to your questions and requests for additional detail, and I welcome further discussion of the recommended budget and the financial priorities it reflects.

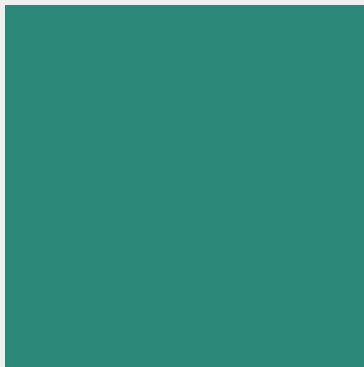
Respectfully submitted,



Adam J. Brown
City Manager

City Overview

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



Demographics

CITY OF KEIZER

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

DEMOGRAPHICS & STATISTICS

Incorporation	1982	City Debt	
Government	Council/Manager	Moody's Bond Rating	Aa3
Population (July 1, 2025)	39,540	General obligation debt	None
Neighborhood Associations	5	General obligation debt limit*	\$182,618,072
Area in square miles	7.36	Revenue bonds debt	\$944,000
Keizer School Enrollment	6,600	Full faith and credit debt	\$5,939,000
		Line of Credit outstanding	None

Public Safety

Number of sworn officers	41
Number of holding cells	2

**3% of real market value in Keizer*

ECONOMIC INDICATORS

Largest Private Enterprise Tax Payers Assessed Value:

Culture & Recreation		GRI Keizer	\$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	\$58,929
Splash fountain	1	Total personal income	\$2.3 billion
Public golf course	1	Average annual unemployment	5.1%
Independent league ball club	1	Real market value of property	\$6.2 billion
		Assessed value of property	\$3.4 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
Daniel Kohler
Marlene Parsons

Citizen Members

Bruce Anderson
Joe Grant
Jane Herb
Susan London
Melissa Martin
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, April 17	Notice of Budget Committee meeting on City Budget posted to website and for publication for purpose of receiving proposed budget, and a public hearing to be held on Monday, May 11th on the proposed budget and state revenue sharing.
Friday, May 1	Budget documents to be distributed to Budget Committee
Monday, May 11 6:00 p.m.	City Budget Committee Meeting ◆ Election of City of Keizer Budget Committee Chair ◆ Approval of Budget Calendar ◆ Public Testimony ◆ Presentation of City of Keizer Budget Message ◆ Staff presentations & discussions
Tuesday, May 12 6:00 p.m.	City Budget Committee Meeting ◆ Public Testimony ◆ Continuation of presentations and discussion ◆ Budget recommendations to City Council
Thursday, May 14 6:00	City Budget Committee Meeting (if needed) ◆ Public Testimony ◆ Continuation of presentations and discussion ◆ Budget recommendations to City Council
Friday, May 22	Financial Summaries and notice of budget hearings for publication
Monday June 1 6:00 p.m.	Public hearing on City Budget. Council adoption of City Budget, if approved.
Monday June 15 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, 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. Park Services Fund
 - a. Contingency is 5% of operating expenditures (Personnel Services and Materials and Services).

Financial Policies

- b. Fund balance provides for at least a 60-day cash supply to correspond with the bi-monthly billing.
- 5. Street Fund:
 - a. Contingency is 5% of operating expenditures (Personnel Services and Materials and Services).
 - b. Fund balance provides for at least a 30-day cash supply to correspond with the monthly gas tax revenue receipts.
 - c. The gas tax revenue bond covenant requires a reserve in the amount of \$150,000 for debt service.
- 6. 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.
- 7. 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. 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.
- 8. Street Lighting Districts Fund:
 - a. Contingency shall be at least 5% of operating expenditures (Personnel Services and Materials and Services).
 - 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 lighting assessments are received. Ending fund balance shall be at least 15% of annual revenues.
- 9. Stormwater Fund:
 - a. Contingency shall be at least 5% of total expenditures.
 - b. Fund balance shall provide for at least a 60-day cash supply to correspond with the bi-monthly stormwater billings.
- 10. Administrative Services Fund:
 - a. Reserves shall be maintained for Civic Center Improvements using a long-range replacement forecasting model. Reserves are appropriated to contingency each year so that funds may be accessed to cover unforeseen expenses.
 - b. General, auto and liability insurance reserves shall be maintained at the maximum exposure level as defined in the City's insurance policy agreement. Reserves are appropriated to contingency each year to cover the maximum claims loss if needed.
- 11. Debt reserves shall be maintained in the amounts provided for in the debt covenants.

CAPITAL ASSET MANAGEMENT

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

- 1. Capital assets will not be degraded, given away, or allowed to deteriorate except by action of the City Council.
- 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.

Financial Policies

INVESTMENTS

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

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

DEBT POLICIES

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

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

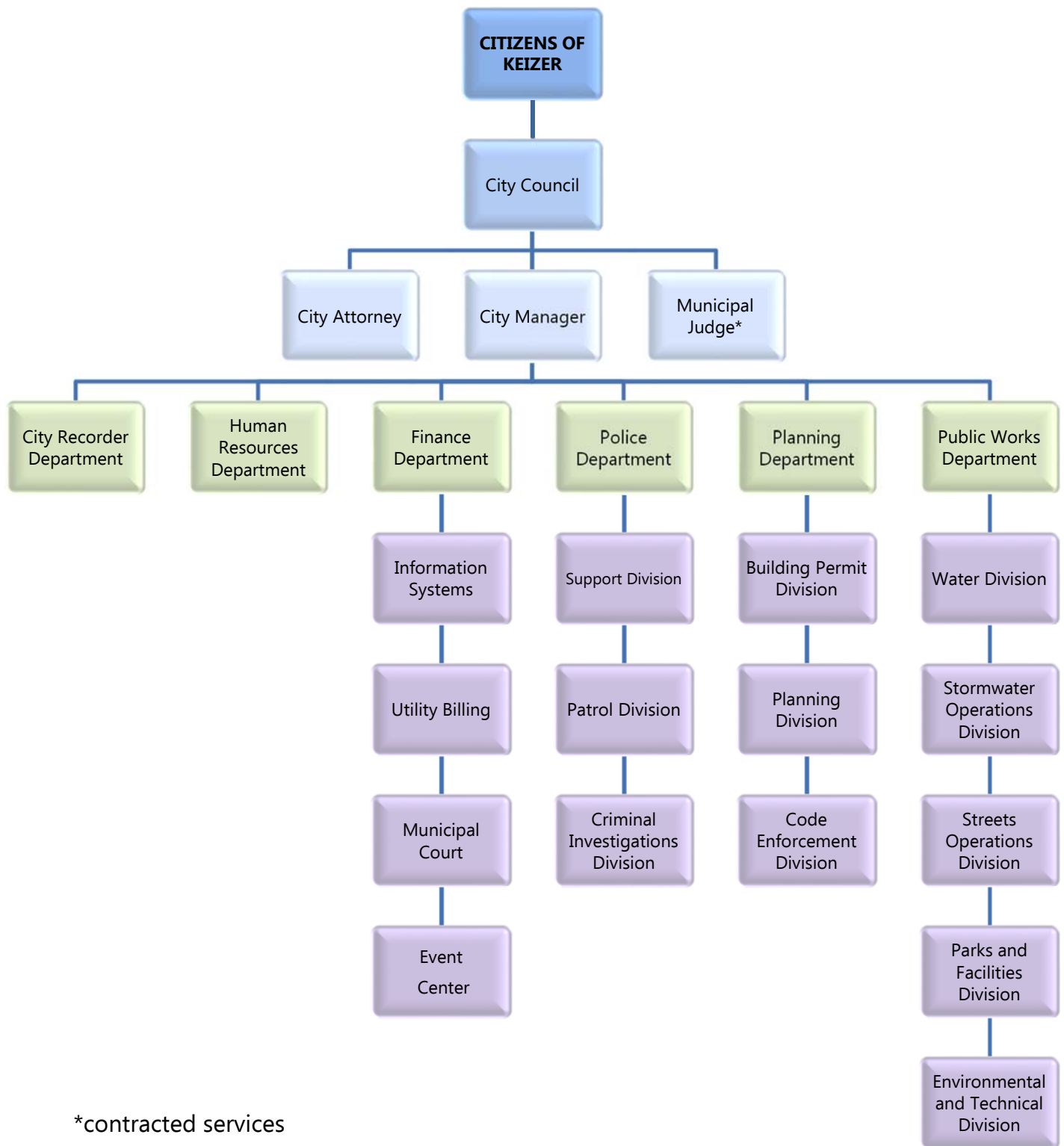
Financial Policies

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

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

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

Organizational Chart



Fund - Department Matrix

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

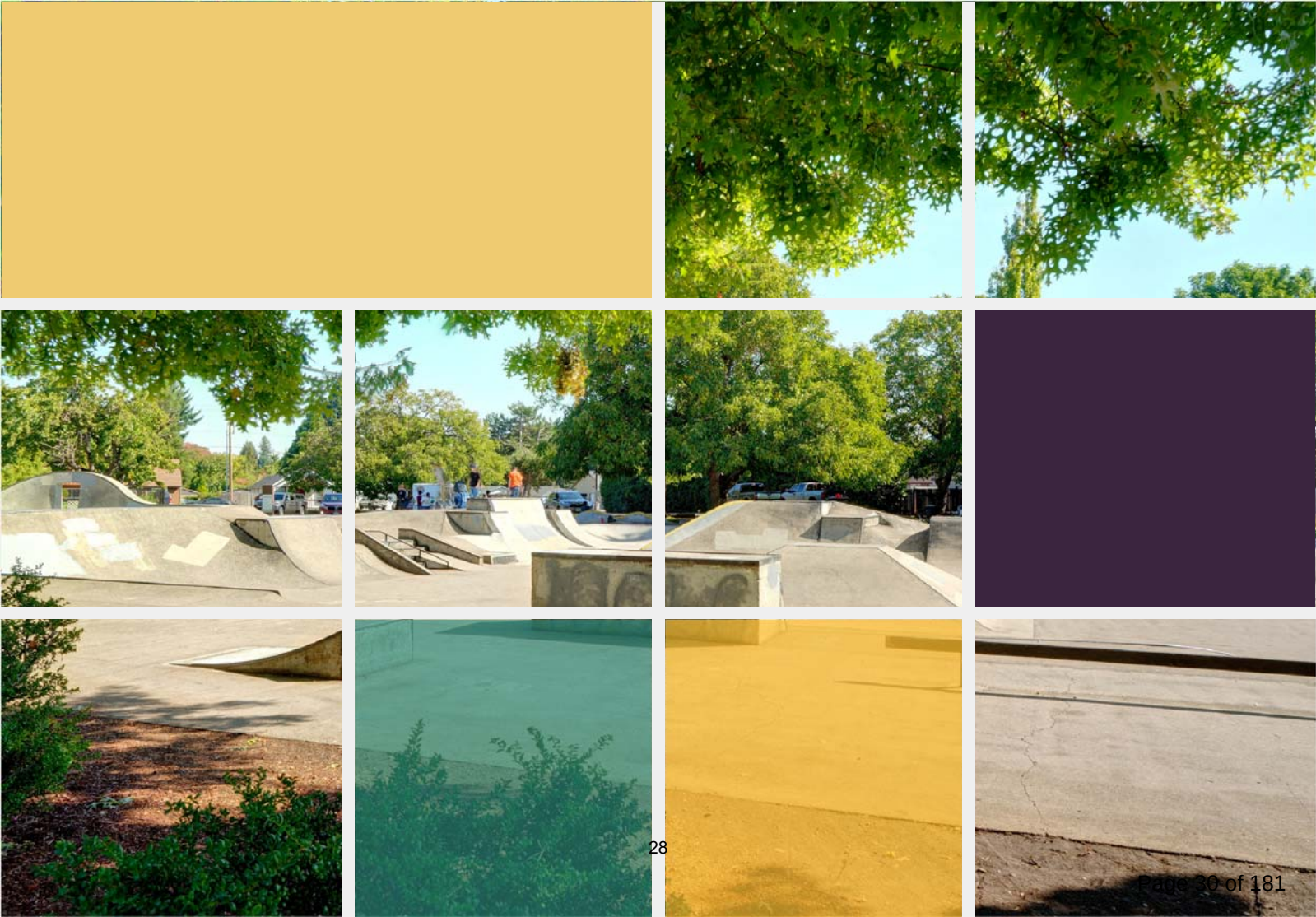
- Urban Growth Boundary Expansion (or not) and Next Steps
- Transportation System Plan
- Emergency Operations Plan Revision
- Five Year Strategic Plan
- Parks Master Plan Revision
- Gold Star Memorial
- Discount Program for Under 60 and in Need
- Sidewalk Gap Program
- Willow Lake Settlement Agreement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

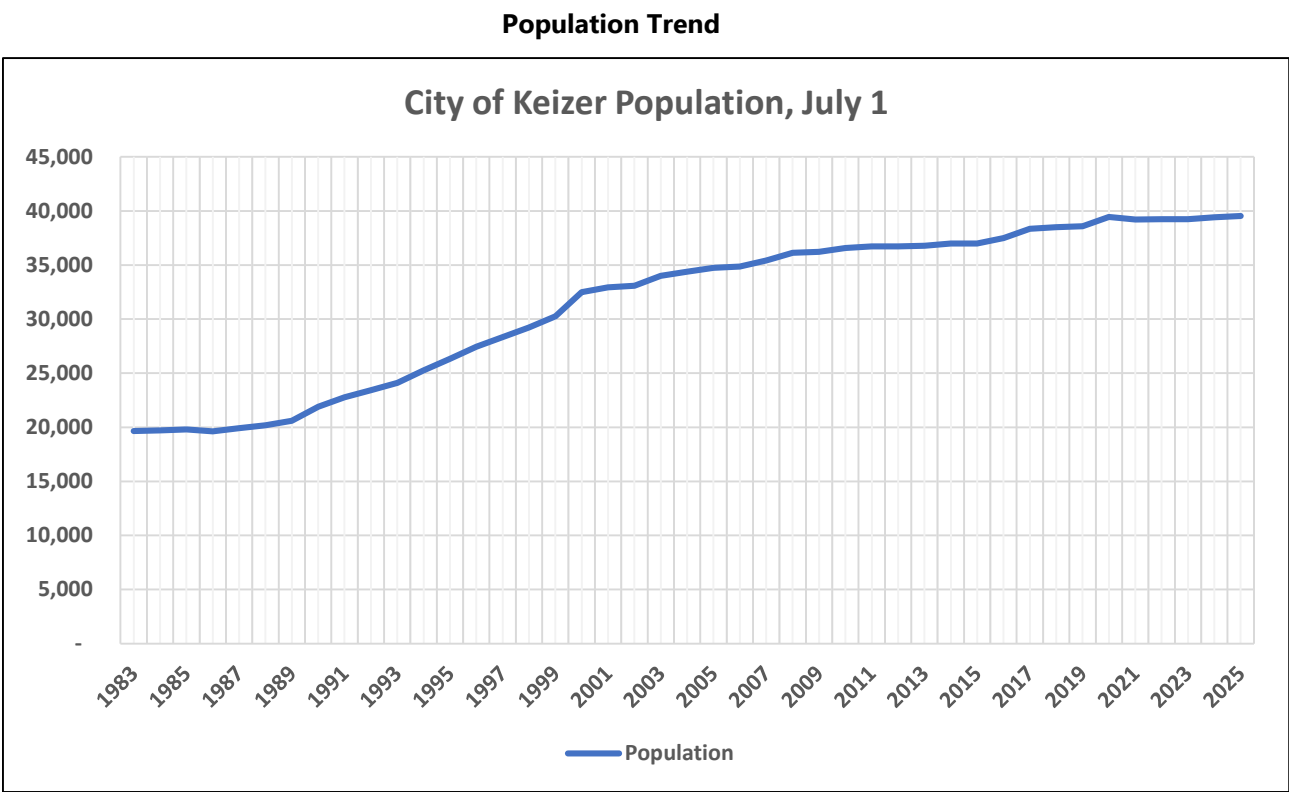


General & Economic Information

Keizer is located in northwestern Oregon in Marion County, along the 45th parallel. As of July 1, 2025, its population was 39,540. 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 0.67% 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 2.6 percent before seasonal adjustment.

The City of Keizer uses the CPI-U as the starting point for determining the cost of living compensation increases for employees not represented by a collective bargaining agreement. The City’s intent is to provide compensation that is within 5% of the median of comparative agencies.

General & Economic Information

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

Year	CPI-U Increase
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%
2025	102.6%

Population Staffing Per Capita	City Population vs. Number of City Employees by Fiscal Year									
	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
	37,505	38,345	38,505	38,580	39,443	39,197	39,237	39,244	39,404	39,540
	94	100.5	100.5	101.5	103	102	102	103	103	104
	2.5	2.6	2.6	2.6	2.7	2.6	2.6	2.6	2.6	2.6

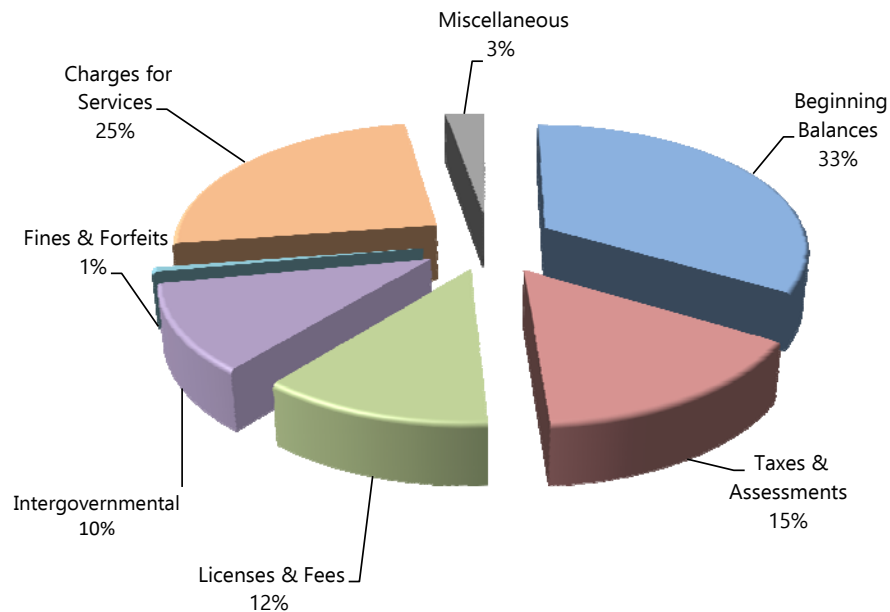
This chart compares the City of Keizer's population to the City's number of budgeted full-time employees over the past ten years. For the 2025-26 fiscal year, the City budgeted 104.0 full-time equivalents (FTE). Expressed in per capita terms, the FTE count is 2.6 employees per thousand of population.

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 2026-27 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 \$3.5 billion for fiscal year 2026-27 compared to real market value which is approximately \$6.4 billion; over 80% above assessed value.

At \$7.0 million, property tax revenues continue to be a major source of revenue for the City, comprising 17% of total revenues. Despite the economic downturn and slow recovery during the past ten-year period, property taxes increased 37% or \$1.8 million.

Revenue Trends & Assumptions

For fiscal year 2026-27, Marion County projects approximately 3.0% increase in current property tax revenues. The increase is primarily attributable to the 3% increase in taxable assessed value. There may be a slight impact from new construction which could favorably impact future property tax collections.

Assessments

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

The Keizer Station Local Improvement Fund has been established to account for the improvements to the Keizer Station Development Project. Money expended in this fund was financed with a line-of-credit and an interfund loan during the construction phase of the project. Now that the project is complete, the City has arranged for long-term financing to pay off the line-of-credit and interfund loan. The cost of the improvements has been assessed to the property owners who directly benefit from the project. The assessments received will be used to pay off the long-term debt scheduled for maturity on June 1, 2031. These assessments make up 3% of the City's total revenues. Revenue projections are based on contractual agreements with property owners totaling \$1.6 million annually.

LICENSES AND FEES

For 2026-27, revenue from licenses and fees is projected to be 18% 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 \$3.6 million for fiscal year 2026-27 and represents 9% of total revenues. Revenue estimates are based on a five-year trend analysis and adjusted for known changes in utility rates. Over the past five years, franchise fees have increased 17% 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 30% during this time.

Assumptions for fiscal year 2026-27 include:

- Electricity franchise fees are expected to be 2% higher as the result of the annualized impact of an increase in rates that took effect in Fiscal Year 2025-26.
- Gas franchise revenues are expected to be 10% higher as the result of the annualized impact of an increase in rates that took effect in Fiscal Year 2025-26.
- Telephone franchise revenues continue to decline as more users switch from landlines to cellular phones which are not subject to franchise tax. Fiscal year 2026-27 revenue projections are based on a 5% reduction over fiscal year 2025-26 projected revenues, consistent with the current downward trend.
- The area's cable television provider has consistently declined over the last several years as users are turning to alternative streaming services. Revenues for Fiscal Year 2026-27 are expected to be 5% less than 2025-26 as the result of the continued downward trend.
- City Utility assessments and fees are expected to increase 4% for water, 2% for sewer services and 5% for stormwater. The increases are a combination of rate increases and additional usage.

Revenue Trends & Assumptions

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% January 1, 2027 and provide \$823,700 per year in revenue as compared to \$735,000 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 from \$1,200,100 in Fiscal Year 2025-26 to \$2,479,000 in Fiscal Year 2026-27. The increase is to provide adequate resources to maintain the existing staffing levels in the police department. In addition to a rate increase the underlying fee structure is anticipated to change for commercial properties, in that they will be charged based on the properties equivalent service unit used for billing stormwater charges. This change is to reflect in general that the larger the business the more it is likely to need police services.

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 2026-27 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 2026-27 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 \$6.8 million or 17% 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 increased in recent years as the result of having the traffic control positions in the Police Department fully staffed. Revenue estimates are based on five-year trend analysis adjusted for any changed in the traffic control efforts as planned by the Keizer Police Department.

Revenue Trends & Assumptions

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 10% while stormwater rates are expected to increase 35%. Sewer rates are expected to increase approximately 5.0%. These revenues make up 37% of the City's operating revenues. Revenue estimates are based on approved rate structures for each utility and adjusted for changes in consumption in consultation with the Public Works Department.

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

Sewer charges are set using average water consumption per customer account. Revenue trends are similar to water sales given annual modest sewer rate increases are similar to water rates. Sewer revenues are expected to increase 5.0% in fiscal year 2026-27 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 25% 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 1% over projected fiscal year 2025-26 amounts.

MISCELLANEOUS

For fiscal year 2026-27, miscellaneous revenue is projected to be approximately \$1.7 million or 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 4.0% 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.

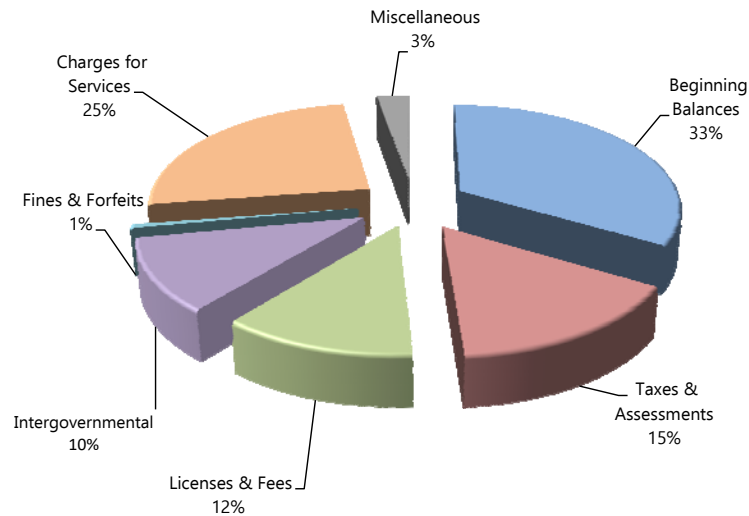
Revenue Trends & Assumptions

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.

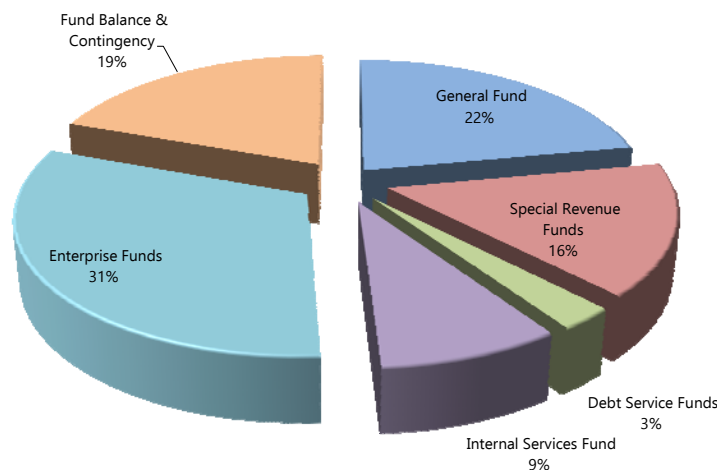
Financial Trends – Resources & Requirements

RESOURCES BY SOURCE – FY 2026-27



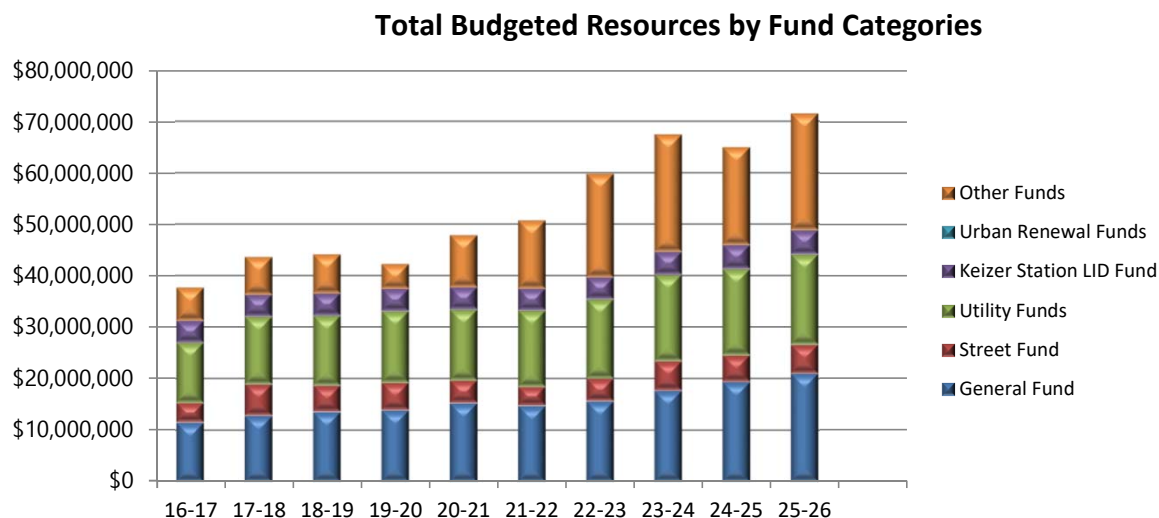
For fiscal year 2026-27, total resources come to \$66.5 million. Charges for Services support the City's utilities including Water, Sewer and Stormwater. Property tax revenues, including delinquencies continue to be a major source of resources for the City. For this fiscal year, City property taxes are projected to be 3% above the previous fiscal year.

REQUIREMENTS BY USE – FY 2026-27

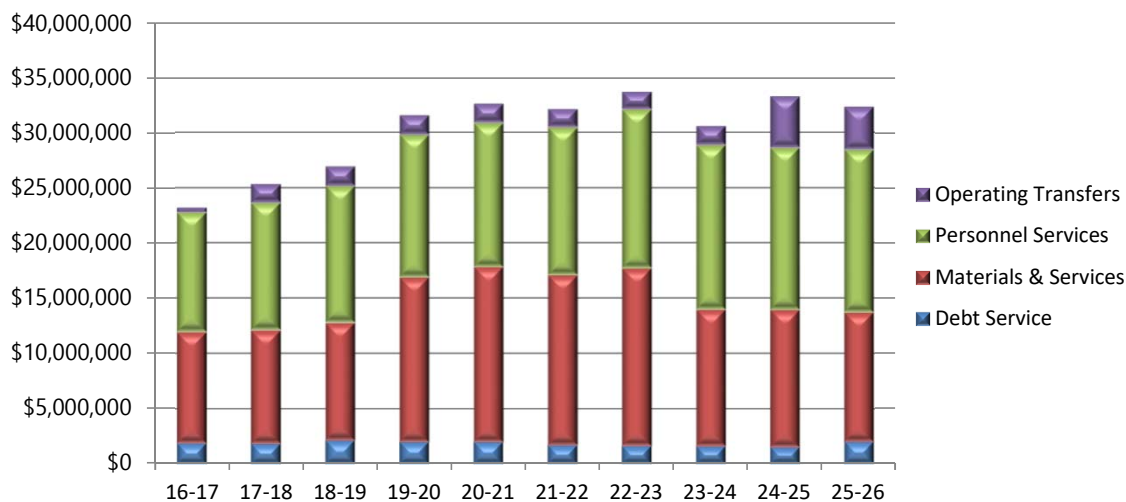


Requirements are balanced to fiscal year 2026-27 resources at \$66.5 million. As the pie chart above shows, 19% of this fiscal year's requirements are budgeted as contingency and ending fund balances. The remaining budgeted requirements are allocated between the General Fund, Special Revenue Funds, Capital Projects, Debt Service and Utility Funds.

Financial Trends - Budgets

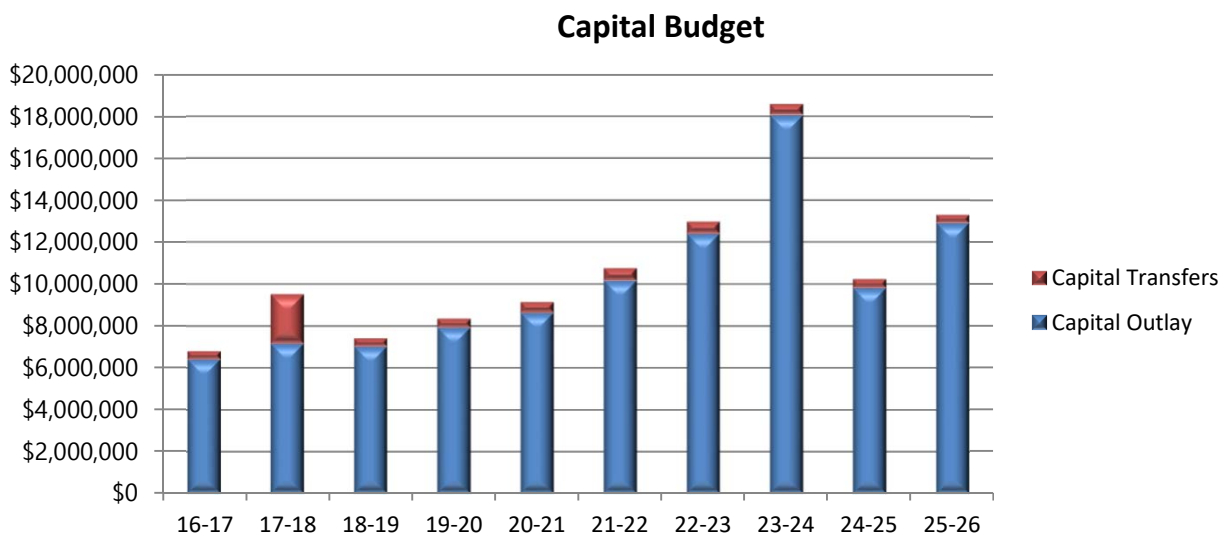


This graph depicts the total resources budgeted in each fund category for the past ten fiscal years. The graph indicates the combined General Fund, which includes General Services, Planning, Municipal Court and Police Services. The Utility funds include Water, Sewer and Stormwater both Operations and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

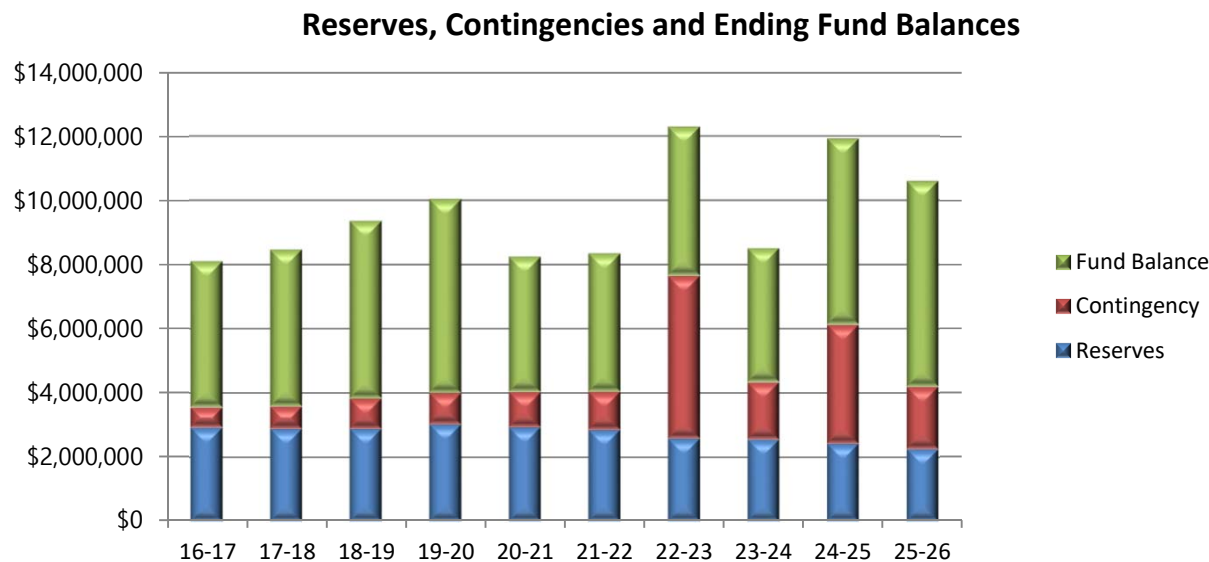


The above graph depicts the total operating expenditures by category for the past ten fiscal years, adjusted for inflation. Operating costs, other than debt service have increased gradually over the ten year period.

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 FY16-17 through FY25-26 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 three obligations that are full faith and credit, the Keizer Station Local Improvement District Debt, 2018 Gas Tax Revenue loan and the 2026 PERS Obligation 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
12/1/2026	4,575,000	-	137,670	137,670
6/1/2027	4,575,000	-	137,670	137,670
12/1/2027	4,575,000	-	137,670	137,670
6/1/2028	4,575,000	-	137,670	137,670
12/1/2028	4,575,000	-	137,670	137,670
6/1/2029	4,575,000	-	137,670	137,670
12/1/2029	4,575,000	-	137,670	137,670
6/1/2030	4,575,000	-	137,670	137,670
12/1/2030	4,575,000	-	137,670	163,670
6/1/2031	4,575,000	4,575,000	137,670	4,712,670
	\$ 4,575,000	\$ 1,376,700	\$ 5,951,700	

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	\$ 944,000	\$ 152,000

Payment Date	Principal Balance	Principal Payment	Interest Payment	Total Payment
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	429,000	-	6,542	6,542
6/1/2031	429,000	139,000	6,542	145,542
12/1/2031 - 12/1/2032	290,000	143,000	11,087	154,087
6/1/2033	147,000	147,000	2,242	149,242
	\$ 944,000	\$ 118,585	\$ 1,062,585	

Financial Trends - Debt Service

2026 PERS Obligation Loan Debt Service Schedule

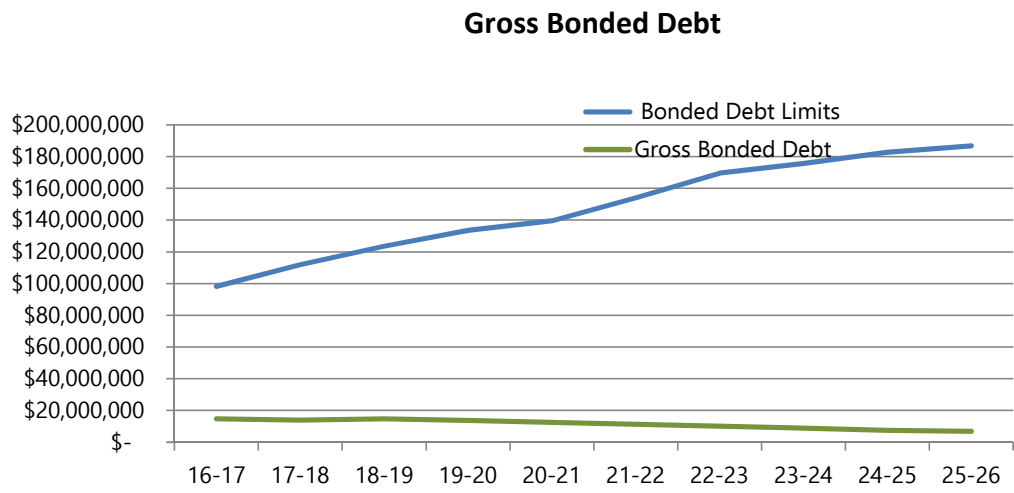
Interest Rate	Original Date	Maturity Date	Original Principal	Principal Outstanding	Annual Debt Service
5.25%	4/2/2026	6/1/2041	\$ 1,364,000	\$ 1,364,000	\$ 135,000

Payment Date	Principal Balance	Principal Payment	Interest Payment	Total Payment
12/1/2026	\$ 1,364,000	\$ -	\$ 47,541	\$ 47,541
6/1/2027	1,312,610	51,390	35,805	87,195
12/1/2027	1,312,610	-	34,456	34,456
6/1/2028	1,246,790	65,820	34,456	100,276
12/1/2028	1,246,790	-	32,728	32,728
6/1/2029	1,177,510	69,280	32,728	102,008
12/1/2029	1,177,510	-	30,910	30,910
6/1/2030	1,104,600	72,910	30,910	103,820
12/1/2030	1,104,600	-	28,996	28,996
6/1/2031	1,027,860	76,740	28,996	28,996
12/1/2031 Through 6/1/2036	1,027,860	448,540	225,124	673,664
12/1/2036 through 6/1/2041	-	579,320	94,351	673,671
		\$ 1,364,000	\$ 657,000	\$ 2,021,000

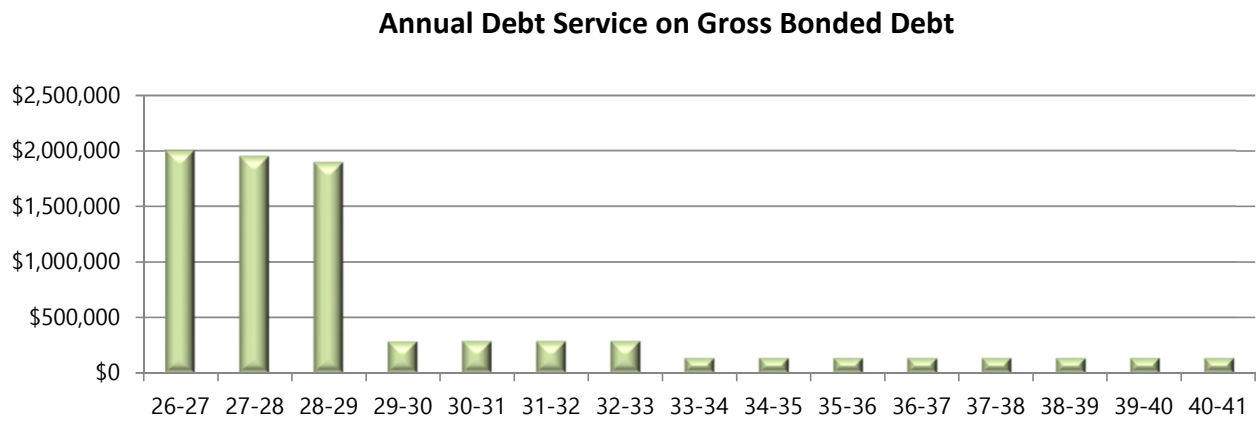
FUTURE DEBT ISSUANCE

The City does not anticipate issuing any additional debt during Fiscal Year 2026-27.

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 \$6,227,635,917 giving a debt limit of \$186,829,078 compared to \$6,883,000 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.



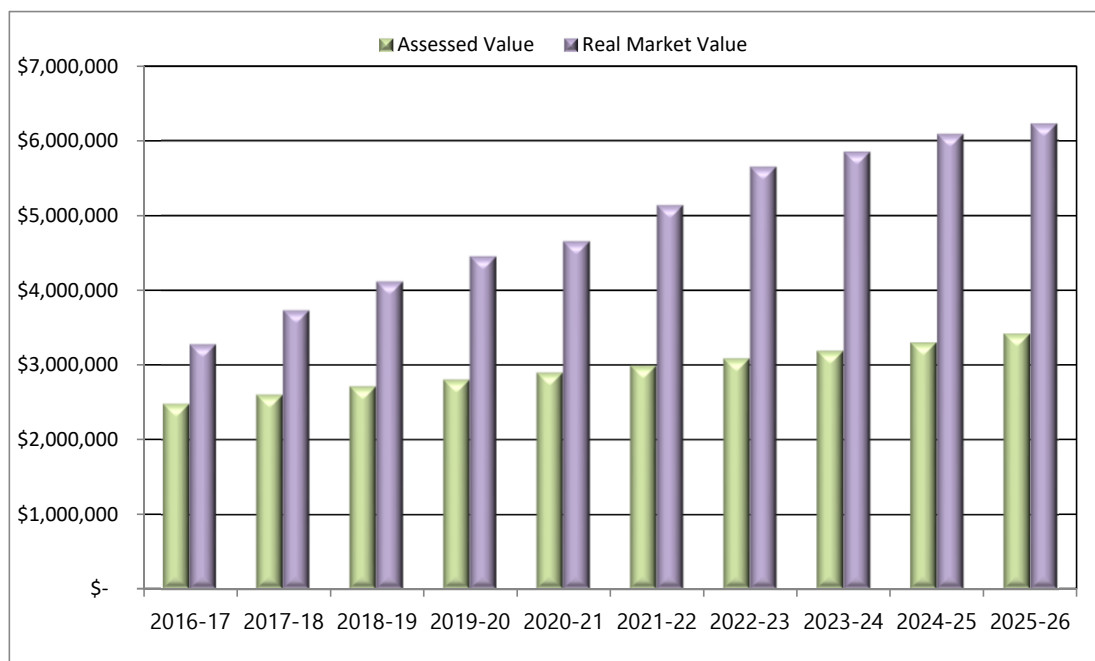
The above graph depicts the City's debt service (principal and interest payments) on its bonded indebtedness. Since the 2026 PERS Obligation Loans is for 15-years, the graph is extended out to fiscal year 2040-41. Fiscal years 2026-27 through 2028-29 assume all assessment payments associated with the Keizer Station Local Improvement District will be made on time and the final debt service payment will include use of the debt reserve. Principal payment on this debt is not due until maturity on June 1, 2031, however, the City plans on making annual debt service payments equal to the amount of assessment payments received from property owners. This strategy will allow the City to pay off the debt in Fiscal Year 2028-29.

Financial Trends - Property Taxes

City Property Tax Revenues		2025-26 Actual Tax Revenue	2026-27 Estimated Tax Revenues 3.00%
1	District Assessed Value	\$3,416,440,774	\$3,518,933,997
2	Permanent Tax Rate per \$1,000	\$2.0838	\$2.0838
3	Gross Property Tax Revenues	\$7,119,179	\$7,332,755
4	Penalties/Compression/Adjustments	-	-
5	Property Tax Revenues	\$7,119,179	\$7,332,755
6	Uncollectables and Discounts	(355,959)	(366,638)
7	Net Anticipated Tax Collected	\$ 6,763,220	\$ 6,966,117

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

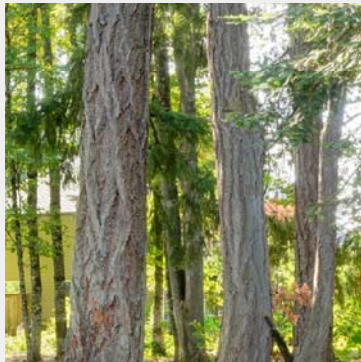
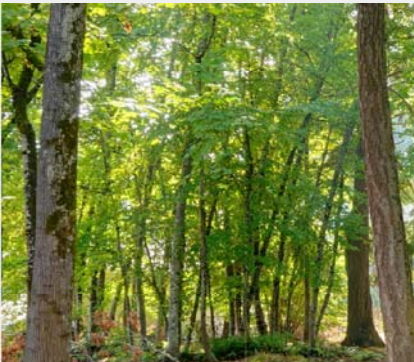
Total Real Market Value Compared to Assessed Value (000's) for City of Keizer



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 82% of the real market value compared to fiscal year 2016-17 when it was 32%. 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 2026-27 Budget as a supplement to the Citywide Budget summaries by fund found in this section.

The total budget for fiscal year 2026-27 is \$66,483,500 a 6.7% decrease from the current year budget. Taxes and assessments are expected to increase 5.4% primarily as the result of the 3% increases in assessed property value. License and fees are expected to increase 24.5% as the result of an increase electric utility rates, police service fees and park service fees. Intergovernmental revenues are expected to increase by 7.5% as the result of a repayment of funds associated with a multi-agency street project. Charges for services are expected to increase 9.6% 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 \$41,000,900.

REVENUES

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

Revenue projections for fiscal year 2026-27 total \$41,000,900 (excluding transfers and debt proceeds). Revenue trends are described in detail starting on page 31.

EXPENDITURES

Expenditures for fiscal year 2026-27 total \$48,799,100 (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

Budget Overview

and include salaries and benefits. Personnel services reflect an overall increase of 2.0% primarily due to increases in wages, insurance and retirement costs. The budget provides for salary and wage increases of 2.6% for non-represented employees and employees represented by the Local 737. The City is in negotiations with employees represented by the Keizer Police Association and the Keizer Police Association Sergeant Association so actual increases are not yet known. 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 \$3.2 million. Retirement costs are expected to increase 4% primarily due to the increases in salary and wages. Retirement costs are estimated at \$4.5 million.

Materials & Services

Materials and Services expenditures include administrative costs, a variety of contractual services, and operating and maintenance costs. Materials and Services is expected to increase approximately 9% as the result of spending associated with the operations of the Keizer Little League Fields that didn't occur during Fiscal Year 2025-26.

Capital Outlay

The City's total capital outlay budget for fiscal year 2026-27 is \$11,449,900 of which \$3,057,800 is for routine expenditures and \$8,392,100 is for non-routine expenditures. A summary of total capital expenditures is on page 60.

Debt Service

Citywide debt service is budgeted at \$2,075,100 and includes the following payments:

- Keizer Station Local Improvement District - \$1,788,500,
- Street Fund - \$151,800, and
- PERS Obligation Fund - \$134,800

Budget Overview

Transfers

The fiscal year 2026-27 Budget includes the following transfers:

- From the Police Services Fund to the General Fund to provide for the costs associated with public safety - \$2,479,000
- From the General Fund to the Park Services Fund to provide at least 2.5% of the General Fund revenues in support of the park operations - \$360,800
- From the General Fund to the Transportation Improvement Fund to repay an interfund loan - \$460,000
- From the General Fund – Transient Occupancy Tax to the Park Improvement fund to provide resources for the Turf Field Phase 3 project - \$200,000
- From the General Fund to the PERS Obligation Fund to provide resources for debt service - \$135,000
- From the General Fund to the PEG Fund to provide resources for operations – \$75,000
- From the Street Fund to the Stormwater Fund to cover the cost of maintaining public street impervious surfaces - \$563,400
- From the Street Fund to the Transportation Improvement Fund to repay an interfund loan associated with the Verda Lane urban improvement project - \$400,000
- From the Stormwater Fund to the Transportation Improvement Fund to repay an interfund loan - \$100,000

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 \$8,802,300. Projections by fund are on pages 61-63.

Budget Highlights

The fiscal year 2026-27 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 \$66,483,500 and includes \$11,449,900 in capital spending and \$2,075,100 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 2026-27 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 2026-27 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 0.67% 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 2025 was 2.6. These economic increases were factored into the City's budget projections.

REVENUES

The City is expecting overall operating revenues to increase approximately 10.7% as compared to the prior year. The primary revenue increase is for license and fees as the result of an increase in the police and park fees. In addition fines and forfeitures are anticipated to increase as the result of a fully staffed traffic control positions.

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 2026-27 as compared to increasing 3.7% during fiscal year 2025-26. 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 2026-27 as compared to fiscal year 2025-26. 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 24.5% in fiscal year 2026-27 as compared to fiscal year 2025-26. The primary reason for the increase is due to an increase in electric rates, water rates, stormwater rates, sewer rates, police fee and park fees.

Intergovernmental Revenues

Intergovernmental Revenues are expected to decrease by 7.5% in fiscal year 2026-27 as compared to fiscal year 2025-26. The increase is due to a refund of project costs associated with a multi-agency street project.

Charges for Services

Charges for services are expected to increase approximately 9.6%. The increase is attributed to:

- An expected 10% water rate increase that will take effect January 1, 2027,
- An expected 35% stormwater rate increase that will take effect January 1, 2027, and
- An expected 5% sewer rate increase effective January 1, 2027. 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 \$0.4 million increase in personnel services expense in fiscal year 2026-27 as compared to fiscal year 2025-26. A summary of employee benefits City-wide is provided on page 67.

Salaries and Wages

Employee salary and wages comprise the largest category of personnel services. Salaries and wages are expected to increase by \$0.5 million in fiscal year 2026-27 as compared to fiscal year 2025-26 budget.

For employees not subject to the provisions of a collective bargaining agreement salaries and wages are projected to increase 2.6%. Employees subject to the Local 737 collective bargaining agreement are projected to increase 2.6%. The City is in negotiations with employee's subject to the Keizer Police Association collective bargaining agreement and the Keizer Police Association Sergeants collective bargaining agreement so actual increases are not yet known. The City strives to provide a consistent wage and salary adjustment to all employees, represented and unrepresented alike.

The budgeted regular status full-time equivalents for fiscal year 2026-27 will be 104 employees as compared to 104 in fiscal year 2025-26.

Budget Highlights

Retirement Benefits

Retirement benefits provided to City employees are remaining the same but the cost of those benefits will increase approximately \$0.2 million in fiscal year 2026-27 as compared to fiscal year 2025-26. The increase is the result of 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 2026-27 as compared to fiscal year 2025-26. Health and dental insurance premiums will increase no more than 5%. Consistent with fiscal year 2025-26 represented and non-represented employees will be required to pay 5% and 10%, respectively, of the cost of the medical and dental insurance premiums.

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

Materials and Services

Materials and services are expected to increase to \$16.3 million in fiscal year 2026-27 as compared to \$15.0 in fiscal year 2025-26. The increase is attributed to the City assuming the ongoing operations of the Keizer Little League Park.

NON-OPERATING EXPENDITURES

Non-operating expenditures which include capital outlay and debt service are expected to decrease by \$5.3 million in fiscal year 2026-27 as compared to fiscal year 2025-26.

Capital Outlay

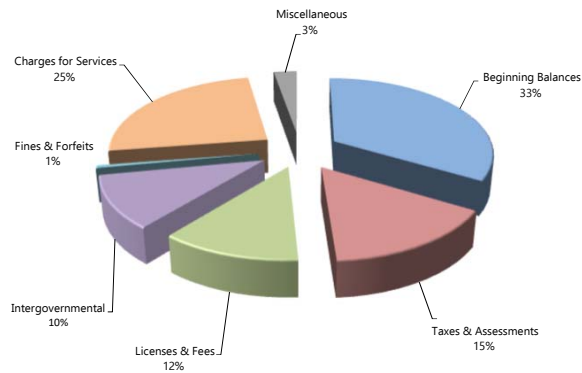
Capital outlay costs are expected to decrease by \$4.8 million from \$16.3 million in fiscal year 2025-26 to 11.4 million in fiscal year 2026-27. The City has appropriated over \$5.1 million for development of the I-5 Chemawa southbound on-ramp should the Oregon Department of Transportation proceed with this project should construction begin during the current year. In addition, the City has allocated \$1.3 million for the construction of phase three of the turf field project at Keizer Rapids Park.

Debt Service

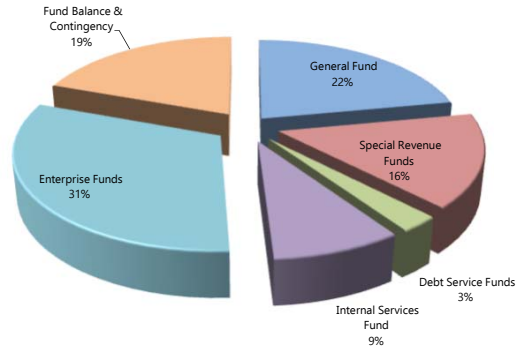
Payments of principal and interest on the City's debt obligations is expected to remain consistent with the prior year as the City continues to pay down the debt associated with the Keizer Station Local Improvement District bonds, Gas Tax loan and the PERS Obligation loan.

All Funds Combined

Revenues (net eliminations)*



Expenditures (net eliminations)*



	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
RESOURCES:								
Beginning Balance:	\$ 29,318,062	\$ 27,380,447	\$ 22,318,000	\$ 25,736,300	\$ 20,709,400			-7.2%
Revenues:								
Taxes & Assessments	8,575,830	8,889,823	9,136,500	9,143,000	9,542,200			4.4%
Licenses & Fees	5,980,302	6,191,994	5,916,200	6,010,800	7,368,300			24.5%
Intergovernmental	5,085,847	4,959,055	6,366,400	6,349,700	6,821,700			7.2%
Fines & Forfeits	445,387	291,358	258,000	343,700	353,000			36.8%
Charges for Services	12,885,105	13,230,235	13,906,600	13,820,300	15,236,200			9.6%
Miscellaneous	3,273,170	2,466,401	1,553,300	1,504,400	1,679,500			8.1%
Total Revenues:	36,245,641	36,028,866	37,137,000	37,171,900	41,000,900			10.4%
Other Resources:								
Debt Proceeds	-	-	3,500,000	1,364,000	-			-100%
Transfers In	2,519,800	7,240,600	8,288,700	7,718,800	4,773,200			-42.4%
Total Other Resources	2,519,800	7,240,600	11,788,700	9,082,800	4,773,200			-59.5%
TOTAL RESOURCES	68,083,503	70,649,913	71,243,700	71,991,000	66,483,500			-6.7%
REQUIREMENTS:								
Expenditures:								
Personnel Services	15,622,016	15,513,569	18,549,500	18,051,400	18,917,500			2.0%
Materials & Services	12,876,951	14,100,549	15,043,500	14,316,800	16,356,600			8.7%
Capital Outlay	7,916,893	6,344,771	16,296,500	9,017,100	11,449,900			-29.7%
Debt Service	1,767,396	1,714,256	2,527,500	2,177,500	2,075,100			-17.9%
Total Expenditures:	38,183,256	37,673,145	52,417,000	43,562,800	48,799,100			-6.9%
Other Requirements:								
Transfers Out	2,519,800	7,240,600	8,288,700	7,718,800	4,773,200			-42.4%
Contingency	-	-	2,447,400	-	4,108,900			67.9%
Total Other Requirements	2,519,800	7,240,600	10,736,100	7,718,800	8,882,100			-17.3%
Fund Balance:								
Restricted	19,763,559	13,638,862	3,946,900	13,177,700	4,526,700			14.7%
Committed	1,285,297	4,045,405	584,100	1,256,800	493,800			-15.5%
Assigned	2,105,958	2,058,574	147,000	1,075,400	513,300			249.2%
Unassigned	4,225,633	5,993,327	3,412,600	5,199,500	3,268,500			-4.2%
Total Fund Balance	27,380,447	25,736,168	8,090,600	20,709,400	8,802,300			8.8%
TOTAL REQUIREMENTS	\$ 68,083,503	\$ 70,649,913	\$ 71,243,700	\$ 71,991,000	\$ 66,483,500			-6.7%

Notes:

*

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

Resource & Requirement Summary by Fund Type

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

	General	Special Revenue	Nonmajor Governmental	Major Enterprise	Nonmajor Enterprise	Internal Service	Debt Service	Eliminations	Total
1 RESOURCES:									
2 Beginning Balance:	\$ 5,199,500	\$ 452,800	\$ 7,349,700	\$ 2,319,400	\$ 1,310,100	\$ 906,000	\$ 3,171,900	\$ -	\$ 20,709,400
3 Revenues:									
4 Taxes & Assessments	7,612,100	1,000	-	-	560,500	-	1,368,600	-	9,542,200
5 Licenses & Fees	3,723,100	15,000	3,481,500	95,000	-	-	-	-	7,314,600
6 Intergovernmental	1,443,400	5,321,600	-	-	-	56,700	-	-	6,821,700
7 Fines & Forfeits	353,000	-	-	-	-	-	-	-	353,000
8 Charges for Services	2,000	-	-	14,278,200	1,009,700	5,915,200	-	(5,915,200)	15,289,900
9 Miscellaneous	338,400	25,500	777,000	136,200	43,300	40,800	318,300	-	1,679,500
10 Total Revenues:	13,472,000	5,363,100	4,258,500	14,509,400	1,613,500	6,012,700	1,686,900	(5,915,200)	41,000,900
11 Other Resources:									
12 Debt Proceeds	-	-	-	-	-	-	-	-	-
13 Transfers In	2,479,000	-	1,595,800	563,400	-	-	135,000	-	4,773,200
14 Total Other Resources	2,479,000	-	1,595,800	563,400	-	-	135,000	-	4,773,200
15 TOTAL RESOURCES	21,150,500	5,815,900	13,204,000	17,392,200	2,923,600	6,918,700	4,993,800	(5,915,200)	66,483,500
16 REQUIREMENTS:									
17 Expenditures:									
18 Personnel Services	10,939,200	187,900	665,300	2,954,700	296,800	3,873,600	-	-	18,917,500
19 Materials & Services	4,937,500	1,241,900	660,500	12,135,600	1,526,300	1,770,000	-	(5,915,200)	16,356,600
20 Capital Outlay	574,500	2,558,000	7,107,300	503,600	583,900	122,600	-	-	11,449,900
21 Debt Service	-	151,800	-	-	-	-	1,923,300	-	2,075,100
22 Total Expenditures:	16,451,200	4,139,600	8,433,100	15,593,900	2,407,000	5,766,200	1,923,300	(5,915,200)	48,799,100
23 Other Requirements:									
24 Transfers Out	1,230,800	963,400	2,479,000	100,000	-	-	-	-	4,773,200
25 Contingency	200,000	321,500	2,119,000	390,300	240,400	837,700	-	-	4,108,900
26 Total Other Requirements	1,430,800	1,284,900	4,598,000	490,300	240,400	837,700	-	-	8,882,100
27 Fund Balance:									
28 Restricted	-	391,400	172,900	697,700	194,200	-	3,070,500	-	4,526,700
29 Committed	-	-	-	179,000	-	314,800	-	-	493,800
30 Assigned	-	-	-	431,300	82,000	-	-	-	513,300
31 Unassigned	3,268,500	-	-	-	-	-	-	-	3,268,500
32 Total Fund Balance	3,268,500	391,400	172,900	1,308,000	276,200	314,800	3,070,500	-	8,802,300
33 TOTAL REQUIREMENTS	\$ 21,150,500	\$ 5,815,900	\$ 13,204,000	\$ 17,392,200	\$ 2,923,600	\$ 6,918,700	\$ 4,993,800	\$ (5,915,200)	\$ 66,483,500

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
 Sport Facilities 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.

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.

Fund Descriptions

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.

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.

Fund Descriptions

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.

Sport Facility Operations

The Sport Facility Operations Fund is used to account for the operations of the Keizer Little League Fields. The City has outsourced the operations to Sports Facility Management for the daily operations.

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.

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

Fund Descriptions

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 debt payments 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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
General	\$ 17,817,907	\$ 19,709,340	\$ 20,945,400	\$ 21,418,400	\$ 21,150,500		
Special Revenue Funds:							
Street	5,769,924	5,349,085	5,562,100	5,726,100	5,815,900		
Park Services	1,742,048	2,140,240	2,049,000	2,051,000	1,744,400		
Police Services	1,424,157	1,608,586	1,805,000	1,771,100	3,005,000		
American Rescue Plan Act	8,434,215	5,297,433	2,170,800	1,894,700	-		
Keizer Youth Peer Court	12,941	13,563	14,000	14,100	14,500		
Public Government Education	310,343	234,160	206,000	184,000	212,400		
Housing Rehabilitation	149,308	176,269	209,100	176,300	206,300		
Energy Efficiency	26,649	27,353	56,600	27,400	42,400		
Park Improvement	1,928,906	1,776,866	2,443,100	2,405,200	2,861,800		
Transportation Improvement	4,452,728	4,869,951	5,086,800	5,016,800	5,117,200		
Enterprise Funds							
Water	5,190,999	5,320,613	5,117,700	5,471,000	5,281,700		
Water Facility	1,248,853	996,056	858,600	1,073,600	349,600		
Sewer	7,828,095	8,092,946	8,421,700	8,236,200	8,523,200		
Stormwater	3,850,216	3,573,116	4,024,100	3,936,000	3,237,700		
Event Center	1,211,354	992,618	772,400	848,000	674,600		
Sport Facility	-	-	463,500	463,500	832,300		
Street Lighting District	935,727	910,234	922,000	890,300	882,800		
Sewer Reserve	401,901	453,596	475,700	503,500	533,900		
Internal Services Fund							
Administrative Services	5,654,860	5,885,222	6,696,800	6,411,000	6,918,700		
Debt Service Funds							
Keizer Station LID	4,544,045	4,684,929	4,773,300	4,808,600	4,469,500		
PERS Obligation	-	3,500,000	4,000,000	3,953,300	524,300		
Total	\$ 72,935,176	\$ 75,612,176	\$ 77,073,700	\$ 77,280,100	\$ 72,398,700		

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 2024-25	BUDGETED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27
RESOURCES:															
Beginning Balance:	\$ 4,225,633	\$ 5,462,700	\$ 5,199,500	\$ 2,049,309	\$ 1,963,600	\$ 452,800	\$ 4,452,728	\$ 1,351,200	\$ 3,956,800	\$ 4,653,872	\$ 1,521,000	\$ -	\$ 3,337,114	\$ 3,119,700	\$ 3,392,900
Revenues:															
Taxes & Assessments	7,239,131	7,300,000	7,612,100	750	1,000	1,000	-	-	-	-	-	-	-	-	-
Licenses & Fees	3,582,470	3,608,400	3,723,100	17,568	15,000	15,000	263,297	49,600	50,800	-	-	-	2,044,029	2,105,300	3,430,700
Intergovernmental	1,718,643	1,704,000	1,443,400	3,182,443	3,110,000	5,321,600	-	-	-	-	649,800	-	-	843,600	-
Fines & Forfeits	291,358	258,000	353,000	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	2,070	2,000	2,000	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	471,235	344,000	338,400	99,015	72,500	25,500	123,926	156,000	149,600	643,561	-	-	248,035	353,400	627,400
Total Revenues:	13,304,907	13,216,400	13,472,000	3,299,776	3,198,500	5,363,100	387,223	205,600	200,400	643,561	649,800	-	2,292,064	3,302,300	4,058,100
Other Resources:															
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	2,178,800	2,266,300	2,479,000	-	400,000	-	30,000	3,530,000	960,000	-	-	-	360,800	360,800	635,800
Total Other Resources	2,178,800	2,266,300	2,479,000	-	400,000	-	30,000	3,530,000	960,000	-	-	-	360,800	360,800	635,800
TOTAL RESOURCES	19,709,340	20,945,400	21,150,500	5,349,085	5,562,100	5,815,900	4,869,951	5,086,800	5,117,200	5,297,433	2,170,800	-	5,977,037	6,782,800	8,086,800
REQUIREMENTS:															
Expenditures:															
Personnel Services	8,704,524	10,815,200	10,939,200	151,846	179,700	187,900	-	-	-	289,297	-	-	534,046	613,700	665,300
Materials & Services	4,062,184	4,911,500	4,937,500	893,022	992,500	1,241,900	-	-	-	139,812	-	-	380,864	727,900	660,500
Capital Outlay	558,505	890,300	574,500	1,589,103	3,374,800	2,558,000	-	4,026,800	5,117,200	2,332,212	1,609,600	-	827,041	3,179,900	1,990,100
Debt Service	-	-	-	119,596	151,500	151,800	-	-	-	-	-	-	-	-	-
Total Expenditures:	13,325,213	16,617,000	16,451,200	2,753,567	4,698,500	4,139,600	-	4,026,800	5,117,200	2,761,321	1,609,600	-	1,741,951	4,521,500	3,315,900
Other Requirements:															
Transfers Out	390,800	865,800	1,230,800	521,000	536,600	963,400	3,500,000	1,060,000	-	1,291,200	561,200	-	1,037,600	1,265,100	2,479,000
Contingency	-	50,000	200,000	-	104,600	321,500	-	-	-	-	-	-	-	829,900	2,119,000
Total Other Requirements	390,800	915,800	1,430,800	521,000	641,200	1,284,900	3,500,000	1,060,000	-	1,291,200	561,200	-	1,037,600	2,095,000	4,598,000
Fund Balance:															
Restricted	-	-	-	2,074,518	222,400	391,400	1,369,951	-	-	1,244,912	-	-	3,197,486	166,300	172,900
Committed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	5,993,327	3,412,600	3,268,500	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	5,993,327	3,412,600	3,268,500	2,074,518	222,400	391,400	1,369,951	-	-	1,244,912	-	-	3,197,486	166,300	172,900
TOTAL REQUIREMENTS	\$ 19,709,340	\$ 20,945,400	\$ 21,150,500	\$ 5,349,085	\$ 5,562,100	\$ 5,815,900	\$ 4,869,951	\$ 5,086,800	\$ 5,117,200	5,297,433	2,170,800	-	\$ 5,977,037	\$ 6,782,800	\$ 8,086,800

Continued 

Consolidated Fund Summary

	Major Enterprise Funds											
	Water Fund			Water Facility Fund			Sewer Fund			Stormwater Fund		
	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27
RESOURCES:												
Beginning Balance:	\$ 1,117,480	\$ 1,258,100	\$ 1,014,000	\$ 385,703	\$ 295,700	\$ 292,100	\$ 482,110	\$ 422,200	\$ 350,800	\$ 1,348,234	\$ 1,560,500	\$ 662,500
Revenues:												
Taxes & Assessments	-	-	-	-	-	-	-	-	-	-	-	-
Licenses & Fees	170,603	85,000	95,000	82,620	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	3,782,489	3,717,700	4,085,800	-	37,900	38,700	7,595,000	7,986,200	8,165,900	1,648,168	1,681,200	1,987,800
Miscellaneous	100,041	56,900	86,900	27,733	25,000	18,800	15,836	13,300	6,500	55,714	45,800	24,000
Total Revenues:	4,053,133	3,859,600	4,267,700	110,353	62,900	57,500	7,610,836	7,999,500	8,172,400	1,703,882	1,727,000	2,011,800
Other Resources:												
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Transfers In	150,000	-	-	500,000	500,000	-	-	-	-	521,000	736,600	563,400
Total Other Resources	150,000	-	-	500,000	500,000	-	-	-	-	521,000	736,600	563,400
TOTAL RESOURCES	5,320,613	5,117,700	5,281,700	996,056	858,600	349,600	8,092,946	8,421,700	8,523,200	3,573,116	4,024,100	3,237,700
REQUIREMENTS:												
Expenditures:												
Personnel Services	1,414,298	1,677,900	1,726,700	-	-	-	1,985	2,500	2,500	820,383	1,132,500	1,225,500
Materials & Services	1,924,674	2,220,300	2,501,400	-	-	-	7,657,801	8,094,900	8,291,700	1,009,283	1,174,700	1,342,500
Capital Outlay	164,819	212,800	144,500	529,940	850,000	349,600	-	-	-	246,470	1,506,300	9,500
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures:	3,503,791	4,111,000	4,372,600	529,940	850,000	349,600	7,659,786	8,097,400	8,294,200	2,076,136	3,813,500	2,577,500
Other Requirements:												
Transfers Out	500,000	500,000	-	-	-	-	-	-	-	-	-	-
Contingency	-	205,600	211,400	-	-	-	-	40,000	50,000	-	190,900	228,900
Total Other Requirements	500,000	705,600	211,400	-	-	-	-	40,000	50,000	-	190,900	228,900
Fund Balance:												
Restricted	1,316,822	301,100	697,700	466,116	8,600	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	433,160	284,300	179,000	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	1,496,980	19,700	431,300
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	1,316,822	301,100	697,700	466,116	8,600	-	433,160	284,300	179,000	1,496,980	19,700	431,300
TOTAL REQUIREMENTS	\$ 5,320,613	\$ 5,117,700	\$ 5,281,700	\$ 996,056	\$ 858,600	\$ 349,600	\$ 8,092,946	\$ 8,421,700	\$ 8,523,200	\$ 3,573,116	\$ 4,024,100	\$ 3,237,700

Continued 

Consolidated Fund Summary

	Non Major Enterprise Funds			Internal Service Fund			Debt Service Funds					
				Administrative Services			Keizer Station Local Improvement Districts			PERS Obligation		
	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27
RESOURCES:												
Beginning Balance:	\$ 1,609,993	\$ 1,332,200	\$ 1,310,100	\$ 803,187	\$ 807,800	\$ 906,000	\$ 2,928,025	\$ 3,073,300	\$ 2,782,600	\$ -	\$ 150,000	\$ 389,300
Revenues:												
Taxes & Assessments	428,319	542,400	560,500	-	-	-	1,221,623	1,293,100	1,368,600	-	-	-
Licenses & Fees	31,407	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	24,000	-	57,969	35,000	56,700	-	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	202,508	534,500	1,009,700	4,962,263	5,830,000	5,915,200	-	-	-	-	-	-
Miscellaneous	84,221	55,500	43,300	61,803	24,000	40,800	535,281	406,900	318,300	-	-	-
Total Revenues:	746,455	1,156,400	1,613,500	5,082,035	5,889,000	6,012,700	1,756,904	1,700,000	1,686,900	-	-	-
Other Resources:												
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	3,500,000	-
Transfers In	-	145,000	-	-	-	-	-	-	-	3,500,000	350,000	135,000
Total Other Resources	-	145,000	-	-	-	-	-	-	-	3,500,000	3,850,000	135,000
TOTAL RESOURCES	2,356,448	2,633,600	2,923,600	5,885,222	6,696,800	6,918,700	4,684,929	4,773,300	4,469,500	3,500,000	4,000,000	524,300
REQUIREMENTS:												
Expenditures:												
Personnel Services	232,156	282,500	296,800	3,365,034	3,845,500	3,873,600	-	-	-	-	-	-
Materials & Services	683,578	1,110,600	1,526,300	1,400,881	1,641,100	1,770,000	-	-	-	910,713	-	-
Capital Outlay	332	482,000	583,900	96,349	164,000	122,600	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	1,594,660	2,026,000	1,788,500	-	350,000	134,800
Total Expenditures:	916,066	1,875,100	2,407,000	4,862,264	5,650,600	5,766,200	1,594,660	2,026,000	1,788,500	910,713	350,000	134,800
Other Requirements:												
Transfers Out	-	-	-	-	-	-	-	-	-	-	3,500,000	-
Contingency	-	280,000	240,400	-	746,400	837,700	-	-	-	-	-	-
Total Other Requirements	-	280,000	240,400	-	746,400	837,700	-	-	-	-	3,500,000	-
Fund Balance:												
Restricted	878,788	351,200	194,200	-	-	-	3,090,269	2,747,300	2,681,000	2,589,287	150,000	389,500
Committed	-	-	-	1,022,958	299,800	314,800	-	-	-	-	-	-
Assigned	561,594	127,300	82,000	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	1,440,382	478,500	276,200	1,022,958	299,800	314,800	3,090,269	2,747,300	2,681,000	2,589,287	150,000	389,500
TOTAL REQUIREMENTS	\$ 2,356,448	\$ 2,633,600	\$ 2,923,600	\$ 5,885,222	\$ 6,696,800	\$ 6,918,700	\$ 4,684,929	\$ 4,773,300	\$ 4,469,500	\$ 3,500,000	\$ 4,000,000	\$ 524,300

Continued



Consolidated Fund Summary

	Governmental Funds			Proprietary Funds			Debt Service Funds			Eliminations			Total All Funds		
	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27	ACTUAL 2024-25	BUDGETED 2025-26	BUDGET 2026-27
RESOURCES:															
Beginning Balance:	\$ 18,718,656	\$ 13,418,200	\$ 13,002,000	\$ 5,746,707	\$ 5,676,500	\$ 4,535,500	\$ 2,928,025	\$ 3,223,300	\$ 3,171,900	\$ -	\$ -	\$ -	\$ 27,393,388	\$ 22,318,000	\$ 20,709,400
Revenues:															
Taxes & Assessments	7,239,881	7,301,000	7,613,100	428,319	542,400	560,500	1,221,623	1,293,100	1,368,600	-	-	-	8,889,823	9,136,500	9,542,200
Licenses & Fees	5,907,364	5,778,300	7,219,600	284,630	85,000	95,000	-	-	-	-	-	-	6,191,994	5,863,300	7,314,600
Intergovernmental	4,901,086	6,307,400	6,765,000	57,969	59,000	56,700	-	-	-	-	-	-	4,959,055	6,366,400	6,821,700
Fines & Forfeits	291,358	258,000	353,000	-	-	-	-	-	-	-	-	-	291,358	258,000	353,000
Charges for Services	2,070	2,000	2,000	18,190,428	19,787,500	21,203,100	-	-	-	(4,962,263)	(5,830,000)	(5,915,200)	13,230,235	13,959,500	15,289,900
Miscellaneous	1,585,772	925,900	1,140,900	345,348	220,500	220,300	535,281	406,900	318,300	-	-	-	2,466,401	1,553,300	1,679,500
Total Revenues:	19,927,531	20,572,600	23,093,600	19,306,694	20,694,400	22,135,600	1,756,904	1,700,000	1,686,900	(4,962,263)	(5,830,000)	(5,915,200)	36,028,866	37,137,000	41,000,900
Other Resources:															
Debt Proceeds	-	-	-	-	-	-	-	3,500,000	-	-	-	-	-	3,500,000	-
Transfers In	2,569,600	6,557,100	4,074,800	1,171,000	1,381,600	563,400	3,500,000	350,000	135,000	-	-	-	7,240,600	8,288,700	4,773,200
Total Other Resources	2,569,600	6,557,100	4,074,800	1,171,000	1,381,600	563,400	3,500,000	3,850,000	135,000	-	-	-	7,240,600	11,788,700	4,773,200
TOTAL RESOURCES	41,202,846	40,547,900	40,170,400	26,224,401	27,752,500	27,234,500	8,184,929	8,773,300	4,993,800	(4,962,263)	(5,830,000)	(5,915,200)	70,649,913	71,243,700	66,483,500
REQUIREMENTS:															
Expenditures:															
Personnel Services	9,679,713	11,608,600	11,792,400	5,833,856	6,940,900	7,125,100	-	-	-	-	-	-	15,513,569	18,549,500	18,917,500
Materials & Services	5,475,882	6,631,900	6,839,900	12,676,217	14,241,600	15,431,900	910,713	-	-	(4,962,263)	(5,830,000)	(5,915,200)	14,100,549	15,043,500	16,356,600
Capital Outlay	5,306,861	13,081,400	10,239,800	1,037,910	3,215,100	1,210,100	-	-	-	-	-	-	6,344,771	16,296,500	11,449,900
Debt Service	119,596	151,500	151,800	-	-	-	1,594,660	2,376,000	2,058,100	-	-	-	1,714,256	2,527,500	2,209,900
Total Expenditures:	20,582,052	31,473,400	29,023,900	19,547,983	24,397,600	23,767,100	2,505,373	2,376,000	1,923,300	(4,962,263)	(5,830,000)	(5,915,200)	37,673,145	52,417,000	48,799,100
Other Requirements:															
Transfers Out	6,740,600	4,288,700	4,673,200	500,000	500,000	-	-	3,500,000	-	-	-	-	7,240,600	8,288,700	4,673,200
Contingency	-	984,500	2,640,500	-	1,462,900	1,568,400	-	-	-	-	-	-	-	2,447,400	4,208,900
Total Other Requirements	6,740,600	5,273,200	7,313,700	500,000	1,962,900	1,568,400	-	3,500,000	-	-	-	-	7,240,600	10,736,100	8,882,100
Fund Balance:															
Restricted	7,886,867	388,700	564,300	2,661,726	660,900	891,900	5,679,556	2,897,300	3,070,500	-	-	-	16,228,149	3,946,900	4,526,700
Committed	-	-	-	1,456,118	584,100	493,800	-	-	-	-	-	-	1,456,118	584,100	493,800
Assigned	-	-	-	2,058,574	147,000	513,300	-	-	-	-	-	-	2,058,574	147,000	513,300
Unassigned	5,993,327	3,412,600	3,268,500	-	-	-	-	-	-	-	-	-	5,993,327	3,412,600	3,268,500
Total Fund Balance	13,880,194	3,801,300	3,832,800	6,176,418	1,392,000	1,899,000	5,679,556	2,897,300	3,070,500	-	-	-	25,736,168	8,090,600	8,802,300
TOTAL REQUIREMENTS	41,202,846	40,547,900	40,170,400	\$ 26,224,401	\$ 27,752,500	\$ 27,234,500	\$ 8,184,929	\$ 8,773,300	\$ 4,993,800	\$ (4,962,263)	\$ (5,830,000)	\$ (5,915,200)	\$ 70,649,913	\$ 71,243,700	\$ 66,483,500

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	\$ 574,500
2	Park Services Fund	Equipment purchase	3,300
3	Street Fund	Signage and signal upgrades and field equipment	128,000
4		Street resurfacing	1,550,000
5	Public Education Government	Television equipment	125,800
6	Water Fund	Vehicles and equipment	94,500
7		Water Meters	50,000
8	Stormwater Fund	Equipment, vehicles and minor improvements	9,500
9	Event Center Fund	Furnishings and audio/visual equipment	50,000
10	Administrative Services	Computer equipment	110,000
11		Shop improvements	12,600
12	Water Facility Fund	Transmission & distribution mains	349,600
13	Total Routine Capital Outlay		3,057,800
14	Non-Routine Capital Outlay		
15	Park Services Fund	Redevelopment of Country Glen Park	500,000
16	Street Fund	Verda East Project	850,000
17	Street Fund	Infill and ADA Sidewalk Completions	30,000
18	Park Improvement Fund	Keizer Rapids Park Turf Field Phase 3	1,290,000
19	Park Improvement Fund	Property Acquisition at Claggett Creek Park	71,000
20	Transportation Improvement Fund	Engineering design for the improvements to the I-5/Chemawa Southbound on-ramp	5,117,200
21	Sewer Reserve Fund	Sewer trunk line improvement to be identified during FY26-27	533,900
22	Total Non-Routine Capital Outlay		8,392,100
23	Total Capital Outlay Expenditures		\$ 11,449,900

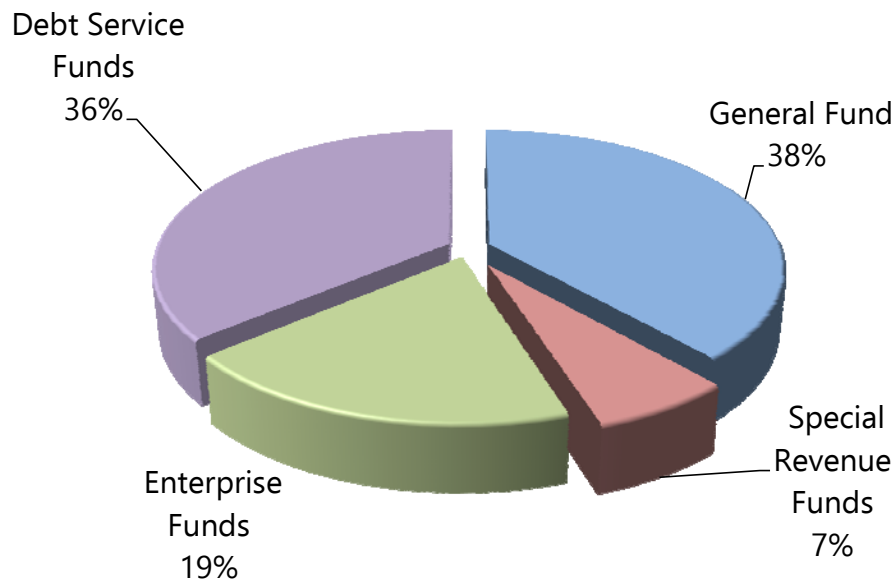
Maintenance costs for the routine Capital Outlay expenditures listed above are included in the on-going maintenance budgets for the funds identified. There are no additional impacts on the operating budget for these items.

Impact of Non-Routine Capital Outlay on Operating Costs

- 15 The improvements will have an ongoing maintenance requirement for the Park Services Fund.
- 20 The Oregon Department of Transportation will be responsible for maintaining the I-5 Chemawa Southbound on-ramp once it is completed.
- 21 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 2026-27



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 2026-27 is \$8,802,300. The reserves in all Funds meet policy minimums for contingencies and ending fund balances, The City expects cash balances in all funds to be adequate during the year to cover expenses.

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

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

Change in Fund Balance

Beginning Fund Balance to Ending Fund Balance

Fund	July 1, 2026	Revenues & Transfers In	Expenditures & Transfers Out	June 30, 2027	Change in Fund Balance	% Change
Governmental Funds:						
General	\$ 5,199,500	\$ 13,472,000	\$ 17,882,000	\$ 3,268,500	\$ (1,931,000)	-37%
Special Revenue Funds:						
Street	452,800	5,363,100	5,424,500	391,400	(61,400)	-14%
Park Services	439,400	1,305,000	1,586,000	158,400	(281,000)	-64%
Police Services	526,000	2,479,000	2,479,000	-	(526,000)	-100%
Public Education Government	83,500	53,900	212,400	-	(83,500)	-100%
Housing Rehabilitation	176,300	30,000	206,300	-	(176,300)	-100%
Keizer Youth Peer Court	14,100	400	-	14,500	400	3%
Energy Efficiency	27,400	15,000	42,400	-	(27,400)	-100%
Park Improvement	2,126,200	535,600	1,361,000	-	(2,126,200)	-100%
Transportation Improvement	3,956,800	200,400	5,117,200	-	(3,956,800)	-100%
Total Special Revenue Funds	7,802,500	9,982,400	16,428,800	564,300	(7,238,200)	-93%
Total Governmental Funds	\$ 13,002,000	\$ 23,454,400	\$ 34,310,800	\$ 3,832,800	\$ (9,169,200)	-71%

General Fund - The 2026-27 ending fund balance is \$1,931,000 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 2026-27 ending fund balance is \$61,400 less than the beginning fund balance. Available fund balance is being used for one time infrastructure improvements.

Park Services Fund - The 2026-27 ending fund balance is \$281,000 less than the beginning fund balance. Available fund balance is being used for future park maintenance and repairs.

Police Services Fund - The 2026-27 ending fund balance is \$526,00 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 2026-27 ending fund balance is \$83,500 less than the beginning fund balance. Available fund balance is being used for contingency.

Housing Rehabilitation Fund - The 2026-27 ending fund balance is \$176,300 less the beginning fund balance. Available fund balance is being used for housing rehabilitation loans to qualifying low-income homeowners.

Keizer Youth Peer Court - The 2026-27 ending fund balance is \$400 more than the beginning fund balance. Available fund balance is being used for support of Keizer Youth Peer Court.

Energy Efficiency Fund - The 2026-27 ending fund balance is \$27,400 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 2026-27 ending fund balance is \$2,126,200 less than the beginning fund balance. Available fund balance is being used for one-time capital expenditure.

Transportation Improvement Fund - The 2026-27 ending fund balance is \$3,956,800 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, 2026	Revenues & Transfers In	Expenditures & Transfers Out	June 30, 2027	Change in Fund Balance	% Change
Proprietary Funds:						
Enterprise Funds						
Water	1,014,000	4,267,700	4,584,000	697,700	(316,300)	-31%
Water Facility	292,100	57,500	349,600	-	(292,100)	-100%
Sewer	350,800	8,172,400	8,344,200	179,000	(171,800)	-49%
Stormwater	662,500	2,575,200	2,806,400	431,300	(231,200)	-35%
Event Center	325,300	349,300	643,900	30,700	(294,600)	-91%
Sport Facility Operations	87,600	744,700	781,000	51,300	(36,300)	-41%
Street Lighting District	393,700	489,100	688,600	194,200	(199,500)	-51%
Sewer Reserve	503,500	30,400	533,900	-	(503,500)	-100%
Total Enterprise Funds	3,629,500	16,686,300	18,731,600	1,584,200	(2,045,300)	-56%
Internal Services Fund						
Administrative Services	906,000	6,012,700	6,603,900	314,800	(591,200)	-65%
Total Proprietary Funds	4,535,500	22,699,000	25,335,500	1,899,000	(2,636,500)	-58%
Debt Service Funds						
Keizer Station LID	2,782,600	1,686,900	1,788,500	2,681,000	(101,600)	-4%
PERS Obligation	389,300	135,000	134,800	389,500	200	100%
Total Debt Service Funds	3,171,900	1,821,900	1,923,300	3,070,500	(101,400)	-3%
Total All Funds	\$ 20,709,400	\$ 47,975,300	\$ 61,569,600	\$ 8,802,300	\$(11,907,100)	-57%

Water Fund - The 2026-27 ending fund balance is \$316,300 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 2026-27 ending fund balance is \$292,100 less than the beginning fund balance. This fund is used to build and replace the City's water infrastructure.

Sewer Fund - The 2026-27 ending fund balance is \$171,800 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Stormwater Fund - The 2026-27 ending fund balance is \$231,200 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Event Center Fund - The 2026-27 ending fund balance is \$294,600 less than the beginning fund balance. Available fund balance is being used for contingency and for increased operating costs.

Sport Facility Operations Fund - The 2026-27 ending fund balance is \$36,300 less than the beginning fund balance. Available fund balance is being used for ongoing operating costs.

Street Lighting District Fund - The 2026-27 ending fund balance is \$199,500 less than the beginning fund balance. Available fund balance is being used for increased electricity costs.

Sewer Reserve Fund - The 2026-27 ending fund balance is \$503,500 less than the beginning fund balance. Available fund balance is being used for sewer line extensions.

Administrative Services Fund - The 2026-27 ending fund balance is \$591,200 less than the beginning fund balance. Available fund balance is being used for contingency.

Keizer Station Local Improvement District Fund - The 2026-27 ending fund balance is \$101,600 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.

PERS Obligation Fund - The 2026-27 ending fund balance is \$200 higher than the beginning fund balance. Available fund balance is used for future debt service payments.

Staffing History and Pay Ranges

	Budget FY22-23	Budget FY23-24	Budget FY24-25	Budget FY25-26	Budget FY26-27	Monthly Salary Range (1.0 FTE)
CITY MANAGER						
City Manager	1.0	1.0	1.0	1.0	1.0	\$ 12,936 - \$ 16,881
Total City Manager	1.0	1.0	1.0	1.0	1.0	
CITY ATTORNEY						
Attorney	1.0	1.0	1.0	1.0	1.0	\$ 12,319 - \$ 16,073
Legal Assistant	1.0	1.0	1.0	1.0	1.0	\$ 5,387 - \$ 7,029
Total City Attorney	2.0	2.0	2.0	2.0	2.0	
CITY RECORDER						
City Recorder	1.0	1.0	1.0	1.0	1.0	\$ 8,764 - \$ 11,437
Deputy City Recorder	1.0	1.0	1.0	1.0	1.0	\$ 5,134 - \$ 6,699
Total City Recorder	2.0	2.0	2.0	2.0	2.0	
HUMAN RESOURCES						
Human Resources Director	1.0	1.0	1.0	1.0	1.0	\$ 10,644 - \$ 13,887
Human Resources Generalist	1.0	1.0	1.0	1.0	1.0	\$ 6,235 - \$ 8,135
Total Human Resources	2.0	2.0	2.0	2.0	2.0	
FINANCE						
Assistant City Manager - Finance Director	1.0	1.0	1.0	1.0	1.0	\$ 11,736 - \$ 15,312
Network Administrator	1.0	1.0	2.0	2.0	2.0	\$ 6,871 - \$ 8,965
Systems Technician	1.0	1.0	0.0	0.0	0.0	\$ 6,235 - \$ 8,135
Accountant	2.0	2.0	2.0	2.0	2.0	\$ 4,659 - \$ 6,081
Accounting Technician	1.0	1.0	1.0	1.0	1.0	\$ 4,890 - \$ 6,379
Accounting Specialist	2.0	2.0	2.0	2.0	2.0	\$ 4,028 - \$ 5,255
Court Clerk II	1.0	1.0	1.0	1.0	1.0	\$ 4,226 - \$ 5,514
Administrative Specialist	1.0	1.0	1.0	1.0	1.0	\$ 4,028 - \$ 5,255
Event Center Manager	1.0	1.0	1.0	1.0	1.0	\$ 5,933 - \$ 7,743
Event Center Assistant	1.0	1.0	1.0	1.0	1.0	\$ 3,836 - \$ 5,004
Total Finance	12.0	12.0	12.0	12.0	12.0	
COMMUNITY DEVELOPMENT						
Planning Director	1.0	1.0	1.0	1.0	1.0	\$ 8,764 - \$ 11,142
Assistant Planner	1.0	1.0	1.0	1.0	1.0	\$ 5,387 - \$ 7,029
Code Compliance Coordinator	0.0	0.0	0.0	1.0	1.0	\$ 4,890 - \$ 6,379
Code Compliance Officer	1.0	1.0	1.0	1.0	1.0	\$ 4,890 - \$ 6,379
Permit Specialist	1.0	1.0	1.0	0.0	0.0	\$ 4,659 - \$ 6,081
Total Community Development	4.0	4.0	4.0	4.0	4.0	

Staffing History and Pay Ranges

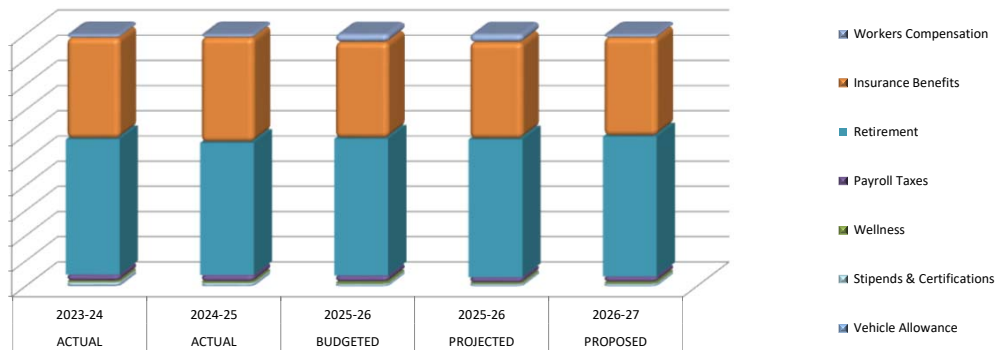
	Budget FY22-23	Budget FY23-24	Budget FY24-25	Budget FY25-26	Budget FY26-27	Monthly Salary Range (1.0 FTE)
PUBLIC WORKS						
Public Works Director	1.0	1.0	1.0	1.0	1.0	\$ 10,644 - \$ 13,887
Facility Maintenance	1.0	1.0	1.0	1.0	1.0	\$ 4,890 - \$ 6,379
Municipal Utility Laborer	1.0	1.0	1.0	1.0	1.0	\$ 3,976 - \$ 5,188
Municipal Utility Worker I - Parks	3.0	3.0	4.0	4.0	4.0	\$ 4,384 - \$ 5,718
Parks & Facilities Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 6,542 - \$ 8,533
Municipal Utility Worker I - General	7.0	7.0	7.0	7.0	7.0	\$ 4,604 - \$ 6,008
Municipal Utility Worker II - General	2.0	2.0	2.0	3.0	3.0	\$ 5,080 - \$ 6,628
Municipal Utility Worker II - Customer Service	1.0	1.0	1.0	1.0	1.0	\$ 4,833 - \$ 6,306
Municipal Utility Worker II - Stormwater	1.0	1.0	1.0	1.0	1.0	\$ 5,080 - \$ 6,628
Municipal Utility Worker III - Water	2.0	2.0	2.0	2.0	2.0	\$ 5,597 - \$ 7,304
Water Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 6,871 - \$ 8,965
Street & Stormwater Operations Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 6,871 - \$ 8,965
Project Manager	1.0	1.0	1.0	1.0	1.0	\$ 6,871 - \$ 8,965
Environmental & Technical Division Manager	1.0	1.0	1.0	1.0	1.0	\$ 7,568 - \$ 9,873
Environmental Program Technician	2.0	2.0	2.0	2.0	2.0	\$ 5,658 - \$ 7,382
Senior Environmental Program Technician	1.0	1.0	1.0	1.0	1.0	\$ 6,235 - \$ 8,135
GIS Technician	1.0	1.0	1.0	1.0	1.0	\$ 5,658 - \$ 7,382
Permit Specialist	1.0	1.0	1.0	1.0	1.0	\$ 4,659 - \$ 6,081
Total Public Works	29.0	29.0	30.0	31.0	31.0	
POLICE						
Chief	1.0	1.0	1.0	1.0	1.0	\$ 11,736 - \$ 15,312
Lieutenants	3.0	3.0	3.0	3.0	3.0	\$ 9,658 - \$ 12,603
Sergeants *	7.0	7.0	6.0	5.0	5.0	\$ 8,486 - \$ 10,832
Police Officers *	31.0	31.0	32.0	32.0	32.0	\$ 6,056 - \$ 7,921
Total Sworn Positions	42.0	42.0	42.0	41.0	41.0	
Executive Assistant - Police	1.0	1.0	1.0	1.0	1.0	\$ 5,134 - \$ 6,699
Crime Analyst *	1.0	1.0	1.0	0.0	0.0	\$ 5,642 - \$ 7,365
Community Services Officer *	0.0	0.0	0.0	2.0	2.0	\$ 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	\$ 6,235 - \$ 8,135
Police Support Specialists *	3.0	3.0	3.0	3.0	3.0	\$ 4,422 - \$ 5,770
Total Non-sworn Positions	8.0	8.0	8.0	9.0	9.0	
Total Police Department	50.0	50.0	50.0	50.0	50.0	
Grand Total All Departments	102.0	102.0	103.0	104.0	104.0	

* The City is in negotiations with the Keizer Police Association (KPA) and the Keizer Police Association Sergeants (KPAS) as the applicable labor agreement expires June 30, 2026, therefore actual wage ranges for fiscal year 2026-27 are not known.

Staffing Allocations

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

Summary of Employee Benefits



	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE FROM BUDGETED	% CHANGE FROM PROJECTED
LINE ITEM	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	2025-26	2025-26
1 Salaries and Wages	\$ 8,614,602	\$ 8,633,398	\$ 10,192,200	\$ 9,686,000	\$ 10,374,900			2%	7%
2 Overtime	231,189	371,525	322,700	465,500	340,600			6%	-27%
3 ARPA - Salaries and Wages	377,538	289,297	-	-	-			100%	100%
4 Vehicle Allowance	4,200	4,200	4,200	4,200	4,200			0%	0%
5 Stipends & Certifications	86,513	65,952	54,200	53,500	55,500			2%	4%
6 Wellness	24,141	23,193	52,700	29,200	50,500			-4%	73%
7 Payroll Taxes	178,744	184,063	228,900	196,100	214,200			-6%	9%
8 Retirement	3,437,949	3,260,576	4,361,100	4,319,500	4,547,000			4%	5%
9 Insurance Benefits	2,566,171	2,590,031	3,066,600	3,030,000	3,208,400			5%	6%
10 Workers Compensation	100,969	91,334	266,900	267,400	122,200			-54%	-54%
	\$ 15,622,016	\$ 15,513,569	\$ 18,549,500	\$ 18,051,400	\$ 18,917,500			2%	5%

Notes:

- The budget provides for a 2.6% salary and wage increase for employees represented by the Local 737 and non-represented employees. The City is in negotiations with the Keizer Police Association and Keizer Police Sergeants Association so the actual increases are not yet available. Salaries and wages provides for 104 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.

Employer Contribution Rates

	2023-25	2025-27	2027-29 Est
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%	6.00%

- 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 2026-27, 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 2026-27 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 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 est.
City Council meetings	39	33	37	35	35
Total Expenditures	\$29 million	\$33 million	\$38 million	\$38 million	\$43 million
City-wide FTE	102	102	103	103	104

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 fi 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

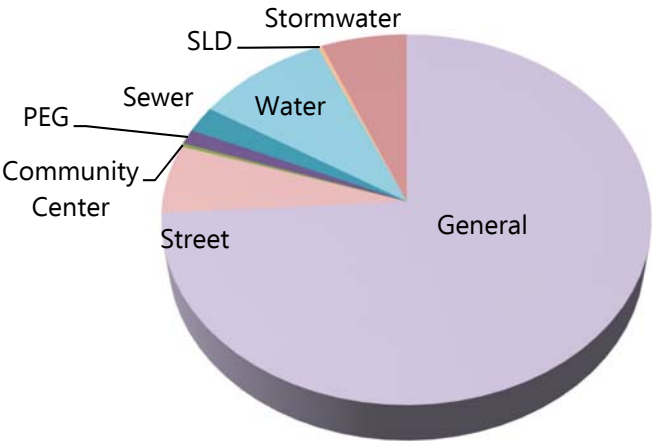
TOTAL EXPENDITURES \$335,600
1.0 FTE

Personnel Services \$325,000
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	\$	269,600
Street		9,700
PEG		300
Community Center		5,700
Sewer		5,400
Water		25,500
SLD		300
Stormwater		19,100
	\$	<u>335,600</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

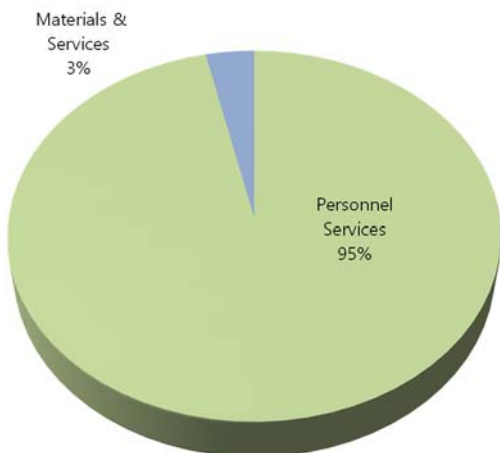
- Urban Growth Boundary Expansion (or not) and Next Steps. (City Attorney to assist with legal issues involved if decided to move forward.)
- Transportation System Plan. (City Attorney to assist in preparation of documentation to Council.)
- Emergency Operations Plan Revisions. (City Attorney to assist in preparation of documentation to Council.)
- Five Year Strategic Plan. (City Attorney to assist in preparation of documentation to Council.) - **COMPLETED**
- Parks Master Plan Revision. (City Attorney to assist in preparation of documentation to Council.)
- Sidewalk Gap Project. (City Attorney to assist staff on process and documentation.)
- Willow Lake Settlement Agreement Options Review. (City Attorney to research options and present to Council.)
- Housing Capacity Analysis. (City Attorney to assist in preparation of documentation to Council.)
- Economic Opportunities Analysis. (City Attorney to assist in preparation of documentation to Council.)

TOTAL EXPENDITURES \$466,500

2.0 FTE

Personnel Services \$450,500

Materials & Services \$16,000



WORKLOAD INDICATORS

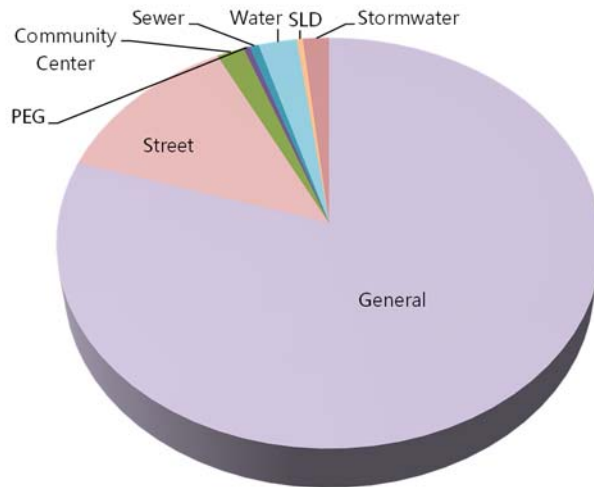
Workload Indicators	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 est.
City Council meetings	39	30	33	33	33
City Ordinances/ Orders reviewed and adopted	10	16	15	19	23
City Resolutions reviewed and adopted	88	73	87	115	75
Planning Commission Meetings	4	7	7	7	7

City Attorney's Office

ALLOCATION OF LEGAL COSTS

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

General	\$	435,200
Street		12,600
PEG		0
Community Center		5,600
Sewer		4,200
Water		1,400
SLD		0
Stormwater		7,500
	\$	<u>466,500</u>



HIGHLIGHTS

- Continue to assist in real estate purchases
- Continue housekeeping process on old code to bring it current
- Wrapped up the civil forfeiture case
- Negotiate and prepare franchise agreements for telecommunication providers
- Completed emergency training for certification
- Negotiate and assist with contract for Keizer Little League City Park contractor
- Advise and assist on termination of contract with Love of the Game
- Starting labor negotiations
- Assist with public record releases and appeals

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 Committee
- Community Diversity Engagement Committee
- Emergency Planning Committee
- Keizer Public Arts Commission
- Keizer Parks and Recreation Advisory Committee
- Long-Range Planning Task Force
- Multi-Modal Safety Committee
- Planning Commission
- 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.
- Increased the use of social media, formed a social media management team, and implemented guidelines around Social Media Management.
- Implemented the new City website, including enhanced web forms, and email subscriptions/ notifications.
- Implemented Board, Commission, and Committee Volunteer Management Software.
- Implemented Volunteer Background Checks for Board, Commission, and Committees.
- Began transition to a new Records Management System.

City Recorder's Department

GOALS AND INITIATIVES

- Complete transition to a new Records Management System.
- Implement Contract Management Software.
- Develop a Volunteer Program including training and policies.
- Increase communication and engagement, including the development of a communications plan.
- Continue website enhancements.
- Bring web content into compliance with Web Content Accessibility Guidelines (WCAG) 2.1 Level AA.

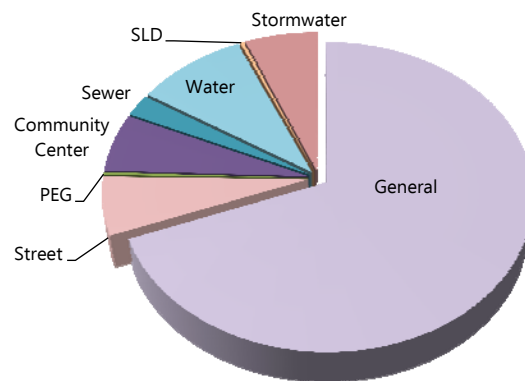
TOTAL EXPENDITURES \$371,700

2.0 FTE

Personnel Services \$365,200

Materials & Services \$6,500

General	\$	297,000
Street		12,300
PEG		400
Community Center		6,300
Sewer		4,800
Water		28,600
SLD		400
Stormwater		21,900
	\$	<u>371,700</u>



ALLOCATION OF CITY RECORDER COSTS

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

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

WORKLOAD INDICATORS

Workload Indicators	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 est.
Number of City Council Work and Regular Session Meetings	37	36	37	35	35
Number of Planning Commission Meetings	8	7	7	8	7
Number of Budget Committee Meetings	2	2	2	2	2
Number of Public Art Commission Meetings	8	5	10	6	11

City Recorder's Department

Number of Community Diversity Engagement Meetings	5	10	11	11	12
Number of Parks and Recreation Advisory Board Meetings	10	10	11	11	8
Number of Personnel Policy Committee Meetings	4	3	4	2	-
Number of Multi-Modal Safety Committee Meetings	11	10	11	11	11
Number of Long-Range Planning Task Force Meetings	1	1	2	2	2
Number of Volunteer Coordinating Committee Meetings	4	5	7	6	8
Number of Task Force Meetings (Police Fee and Strategic Planning)	-	-	-	-	6
City Records Destruction (following Oregon State Retention)	88 cubic feet of paper	87 cubic feet of paper	38.78 cubic feet of paper	44.41 cubic feet of paper	30 cubic feet of paper
Number of City Ordinances/ Orders reviewed and adopted	10	13	15	22	29
Number of City Resolutions reviewed and adopted	104	67	88	115	75
Number of Public Records Requests	-	-	-	50	55
Number of Elections	1	1	1	0	1
Number of Candidates on Ballot	0	5	6	0	6
Number of Measures on Ballot	0	2	0	0	0
Number of Volunteer Position Recruitments	-	-	-	11	19
Number of Volunteer Applications Processed	-	-	-	32	29

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

- Terminated legacy deferred compensation plans resulting in a single provider and significant reduction in administrative fees for employees, former employees, and retirees.
- Selected a new HRIS vendor and immediately transitioned to an online application system to bring greater efficiency to recruitment process.
- Worked with the Planning Department to expand capacity in code compliance by creating a new classification for the City.
- Completed an audit of optional insurances, ensuring accurate billing.
- Recruited and onboarded several new employees, bringing the City's staffing levels to its highest in over a decade.
- Created and led a Health & Wellness Committee to further to develop the City's health & wellness programs and increase engagement with employees.
- Completed Open Enrollment, Performance Evaluations and Annual Training for Bloodborne Pathogens, Portable fire Extinguishers, for all employees.
- Developed conflict resolution and de-escalation training for employees.
- Updated policies related to safety, recruitment, and job standards.

GOALS AND INITIATIVES

- Expand health insurance options
- Conduct a comprehensive review of the City's deferred compensation plan
- Update HR records management practices and procedures
- Conduct a comprehensive review of the City's Recruitment processes

TOTAL EXPENDITURES \$469,800 – 2.0FTE

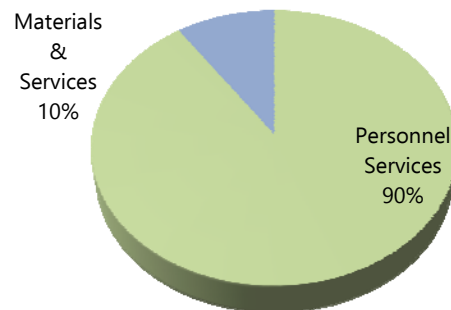
Personnel Services \$426,300

Materials & Services \$43,500

Human Resources

OTHER BUDGETARY RESPONSIBILITIES

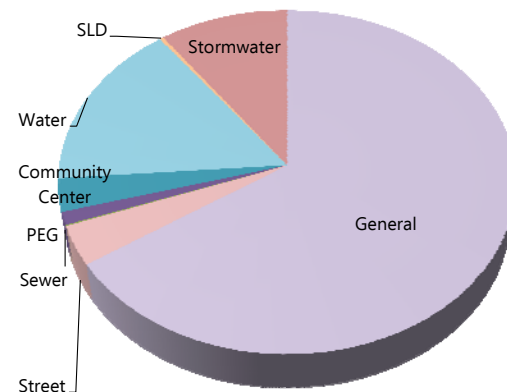
Wages & Salaries	\$10,715,500
Insurance Premiums	\$3,208,400
Retirement	\$4,547,000
Workers' Compensation	\$122,200
Labor Attorney	\$46,000
Wellness Programs	\$50,500



ALLOCATION OF HUMAN RESOURCE COSTS

Costs are allocated based on City-wide FTE allocations.

General	\$	315,700
Street		14,600
PEG		500
Community Center		10,300
Sewer		10,800
Water		70,500
SLD		900
Stormwater		46,500
	\$	469,800



Workload Indicators*	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 est.
Budgeted Positions Served	102.0	102.0	103.0	103.0	104.0
Recruitments Posted	10	12	12	13	8
Employment Applications Processed	142	103	109	271	207
Personnel Action Forms Completed	202	292	275	200	120
FMLA/OFLA/OR PFML Claims Managed	64	17	50	28	30
Workers' Compensation Claims Managed	6	4	3	5	5

Performance Measures	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 est.
% of Regular Status Position Employees Who Pass Probation*	100%	99%	100%	100%	100%
Percentage of Current Job Descriptions	100%	100%	100%	100%	100%
Percentage of Employees with Current Performance Evaluations	100%	100%	100%	100%	100%
Percentage of Employees Participating in Wellness Programs	97%	98%	98%	97%	96%

*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	FY21-22	FY22-23	FY23-24	FY24-25	Est FY25-26
Property Taxes Levied	\$5.9 million	\$6.2 million	\$6.4 million	\$6.6 million	\$6.8 million
City Funds/ Cost Centers	20/33	20/33	20/33	21/33	22/34
Total Budget	\$60 million	\$65 million	\$68 million	\$71 million	\$71 million
Debt Outstanding	\$11 million	\$9 million	\$8 million	\$7 million	\$7 million
Total Revenues	\$36 million	\$38 million	\$36 million	\$36 million	\$37 million
Total Expenditures	\$29 million	\$33 million	\$41 million	\$45 million	\$51 million

Finance Department

TOTAL EXPENDITURES

\$760,300 Administrative Services Fund
4.0 FTE

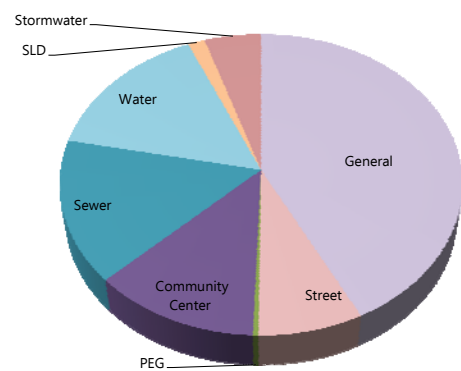
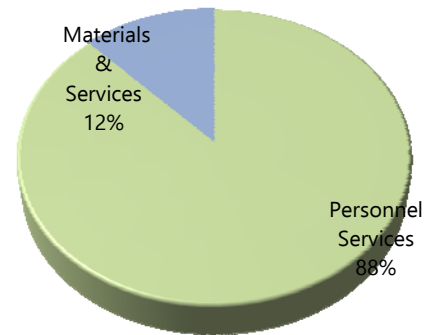
Personnel Services \$678,300

Materials & Services \$82,000

ALLOCATION OF COSTS

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

General	\$	312,600
Street		60,100
PEG		2,300
Community Center		95,000
Sewer		117,800
Water		117,800
SLD		10,600
Stormwater		44,100
	\$	<u>760,300</u>



INFORMATION SYSTEMS

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

HIGHLIGHTS

- Replaced the City's video server
- Replaced the City's backup server

GOALS AND INITIATIVES

- Replace one City server

WORKLOAD INDICATORS

Workload Indicators	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25 est.
Computer Workstations supported	168	182	193	194	196
Telephones supported	123	123	125	125	126
City facilities networked	2	2	2	2	2

Finance Department

TOTAL EXPENDITURES

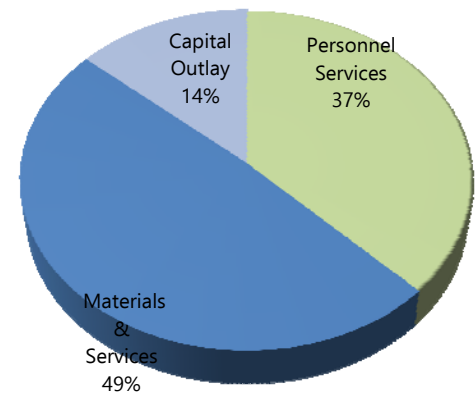
\$1,005,300 Administrative Services Fund

2.0 FTE

Personnel Services \$364,900

Materials & Services \$530,200

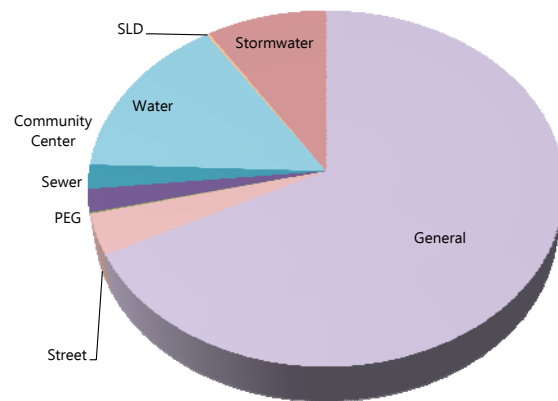
Capital Outlay \$110,000



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	\$	635,400
Street		28,500
PEG		900
Community Center		19,900
Sewer		33,200
Water		136,600
SLD		1,900
Stormwater		92,000
	\$	<u>948,400</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

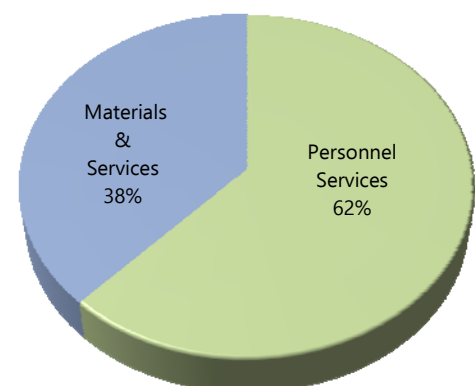
TOTAL EXPENDITURES

\$586,300 Administrative Services Fund

3.0 FTE

Personnel Services \$368,700

Materials & Services \$217,600

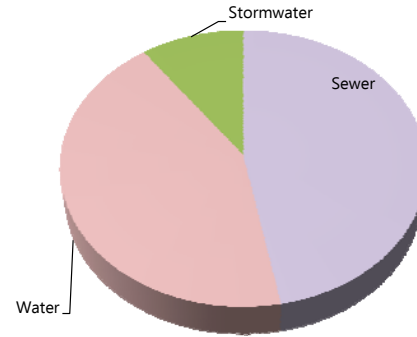


Finance Department

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	\$	275,600
Water		252,100
Stormwater		58,600
	\$	<u>586,300</u>



WORKLOAD INDICATORS

Workload Indicators	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 est.
Utility Bills processed	69,443	68,869	68,038	68,172	68,200
Utility accounts maintained	11,165	11,250	11,286	11,260	11,300
Shut-offs processed	299	275	381	232	240
Service Requests	3,209	2,967	3,243	3,113	2,950

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

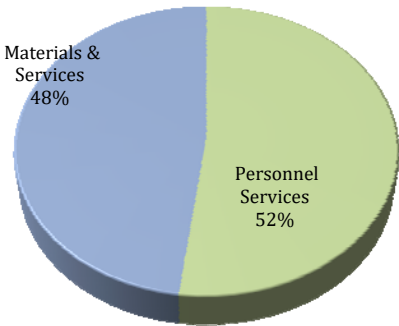
WORKLOAD INDICATORS

Workload Indicators	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 est.
Citations Processed	1,249	1,661	921	1,464	2,400
Accounts sent to Collections	691	631	1,057	488	600
Amounts sent to Collections	\$502,250	\$406,688	\$525,514	\$303,766	\$400,000

Finance Department

The City experienced a significant decrease in municipal court fines in fiscal year 2023-24 as the result of reduced police department staffing dedicated to traffic control.

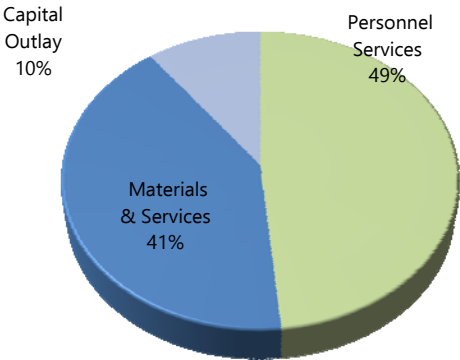
TOTAL EXPENDITURES \$250,600
FTE 1.0
Personnel Services \$125,600
Materials & Services \$125,000



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 books sales, and the American Red Cross uses the facility for blood drives.

TOTAL EXPENDITURES \$590,700
FTE 2.0
Personnel Services \$296,800
Materials & Services \$243,900
Capital Outlay \$50,000



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 Compliance 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

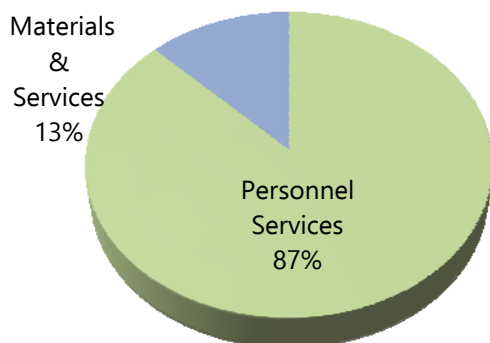
TOTAL EXPENDITURES \$711,300

4.0 FTE

Personnel Services \$623,900

Materials & Services

\$87,400



WORKLOAD INDICATORS

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

Workload Indicators	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26 Estimates
Land Use Applications	19	15	18	10	10
Building Permits Reviewed	134	142	125	120	120
Single Family Permits Issued: Including Middle-housing	31	34	50	43	40
Multi-family Permits Issued	8	3	9	16	3
Valuation of Permits Issued (in thousands)	\$16,356	\$30,985	\$30,009	\$12,040	\$20,000
Code Comp. Activity	1012	876	607 *	600	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. In addition, we have had a handful of projects pursue “middle housing land divisions” which allows for ownership of individual dwelling units.

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 was completed, which will inform the City’s update to the Transportation System Plan. 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 is anticipating the process will begin this year.

Code enforcement activities include Council adopted ordinances and Development Code requirements. Issues such as abandoned vehicles, junk, solid waste, noxious vegetation, derelict buildings, squatters, housing code, vision clearance, right of way obstruction, are addressed through Code Compliance. We continue to provide support to the Police department for such things as homeless encampments, graffiti, and parking issues.

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. 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

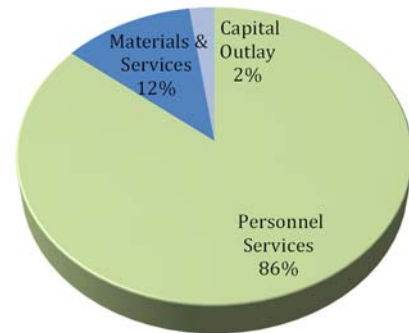
TOTAL EXPENDITURES:

\$12,152,400 General Fund – Police Operations

Personnel Services \$10,174,700

Materials & Services \$1,403,200

Capital Outlay - \$574,500



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 Board
- Multi-Modal 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 25-26

- Finished Phase 2 Bob Newton Park
- Replaced 72" Zero Turn Mower
- Paver Repair at Chalmers Jones Park

TOTAL REVENUES – \$1,479,800 (both Funds)

TOTAL EXPENDITURES – \$1,534,400

Personnel Services \$665,300 (5.0 FTE)

Materials & Services \$365,800

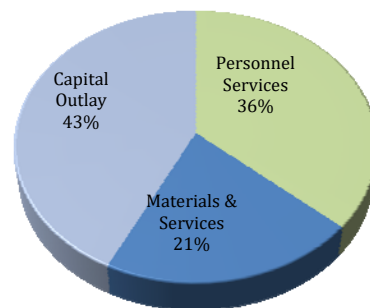
Capital Outlay \$503,300

PARK IMPROVEMENT FUND

Capital Outlay - \$1,361,000

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



Public Works Department

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 25-26

- Resurfaced 2.0 miles of various City streets.
- Provided match funding for construction of the Verda Lane urban improvement project.
- Updated ADA ramps at 15th St. N and Garwood.

TOTAL REVENUES – \$5,363,100

primary source State Fuel tax

TOTAL EXPENDITURES – \$ 4,139,600

Personnel Services \$187,900 (1.05 FTE)

Materials & Services \$1,241,900

Capital Outlay \$2,558,000

Debt Service \$151,800

INFRASTRUCTURE OPERATED AND MAINTAINED

- 106 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 25-26

- Continued updating distribution system to ensure adequate volume and pressure delivery to residents
- Rehabilitated Wiessner Pump Station
- Repaired 8 Water Main leaks
- Installed 45 new meters and upgraded 3 water services
- Replaced 165 non-functioning meters
- Replaced 2005 F-550 Service truck
- Continued developing a comprehensive integrated public education program with Stormwater Division

TOTAL REVENUES (Water & Water Facility Funds)

\$4,325,200- primarily user charges

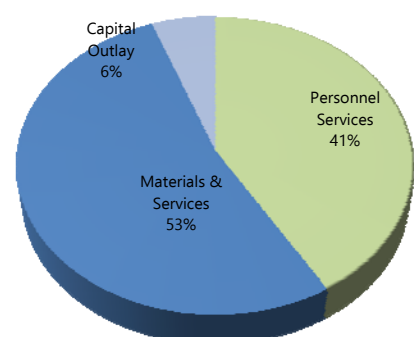
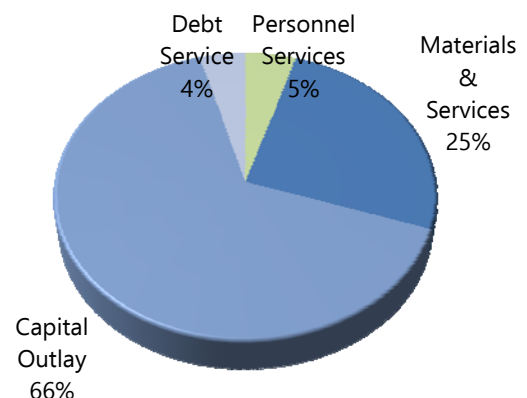
TOTAL EXPENDITURES – \$4,139,600 Water Fund

Personnel Services \$1,726,700 (11.78 FTE)

Materials & Services \$2,501,400

Capital Outlay \$144,500

\$349,600 Water Facility Fund (Capital Outlay)



Public Works Department

INFRASTRUCTURE OPERATED AND MAINTAINED

- 15 Individual Pump Station Facilities
- 3 Reservoirs
- 129.1 Miles of Pipe
- 988 Fire Hydrants
- 2,017 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 three 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 and injection into the ground. Adherence to permit conditions allows the City to remain in compliance with State and Federal law.

HIGHLIGHTS 25-26

- Continued to implement the City's three federally mandated permits/plans.
- Continued storm line cleaning and TV inspections contract.
- Performed storm line repairs identified by the TV inspection program.
- Completed Phase I of 36-inch pipe realignment on McLeod NE.
- Inspected 2,319 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.
- Updated the Erosion and Sediment Control Ordinance as well as the City Tree Ordinance to meet permit/plan requirements.
- Renewed the City's WPCF 10-year permit (2025-2035).
- Hosted the 15th Annual Erosion Control and Stormwater Management Summit.

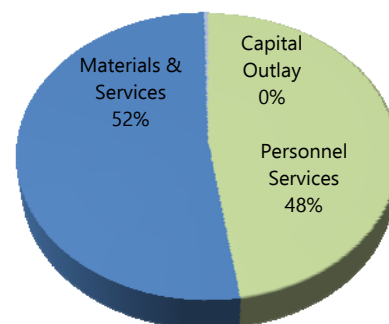
TOTAL REVENUES – \$2,011,800

TOTAL EXPENDITURES – \$2,577,500

Personnel Services - \$1,225,500 (8.09 FTE)

Materials & Services – \$1,342,500

Capital Outlay - \$9,500



INFRASTRUCTURE OPERATED AND MAINTAINED

- 80.8 Miles of Storm Pipe (solid and perforated)
- 2,414 Inlets
- 1,260 Manholes
- 112 Underground Injection Controls
- 89 Outfalls
- 141,472 square feet of Vegetated Stormwater Facilities

FACILITY MAINTENANCE

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

Public Works Department

HIGHLIGHTS FY 25-26

- Replaced worn carpet squares in the Police Department hallways
- Replaced the cracked concrete pad at the garbage compound
- Installed roll-up shades in the City Hall Lobby
- Provided bark mulch for the annual Civic Center Clean up

INFRASTRUCTURE OPERATED AND MAINTAINED

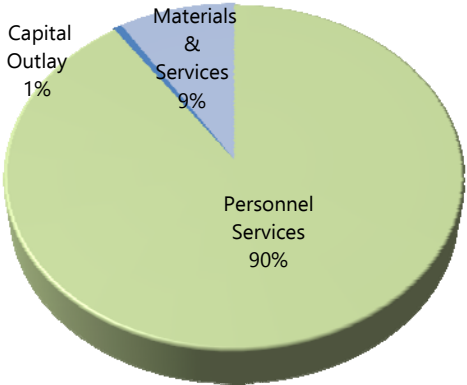
- 69,000 Square foot Civic Center building
- 8 HVAC Systems
- 4.5 Acres of Grounds Maintenance
- Annual Fire Safety System Testing
- Community Service Coordination
- Focal Point Maintenance

TOTAL EXPENDITURES – \$452,100 Facility Maintenance

Administrative Services Fund

Personnel Services \$157,300 (FTE 1.10)

Materials & Services \$294,800



ALLOCATION OF FACILITY MAINTENANCE COSTS

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

General	\$	353,700
Street		16,300
PEG		500
Community Center		11,600
Sewer		12,100
Water		78,800
SLD		1,100
Stormwater		52,000
	\$	<u>525,100</u>

PUBLIC WORKS NON-DEPARTMENTAL

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

TOTAL EXPENDITURES – \$825,300

Public Works Administrative Services Fund

Personnel Services \$737,400 (4.0 FTE)

Materials & Services \$75,300

Capital Outlay - \$12,600

Public Works Department

ALLOCATION OF PUBLIC WORKS NON-DEPARTMENTAL COSTS

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

General	\$	32,300
Street		283,900
Sewer		28,900
Water		259,100
Street Light Districts		26,400
Stormwater		<u>194,800</u>
	\$	<u><u>825,300</u></u>

Funds & Departments

Administrative Services

Public Works

Streets

Street Lighting Districts

Transportation Improvements

Off-Site Transportation

Stormwater

Sewer

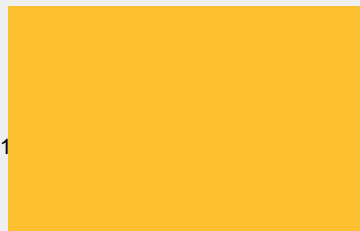
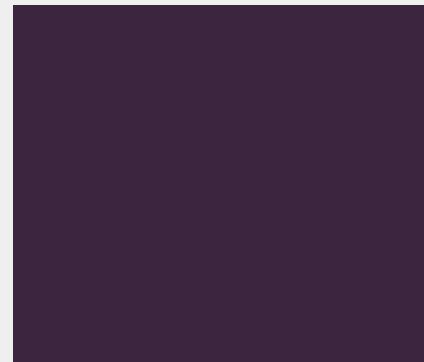
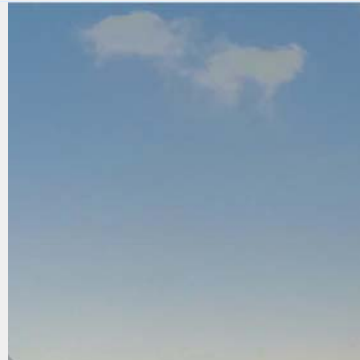
Water

Park Services

Park Improvements

General Fund

Other Funds



Administrative Services Fund Summary

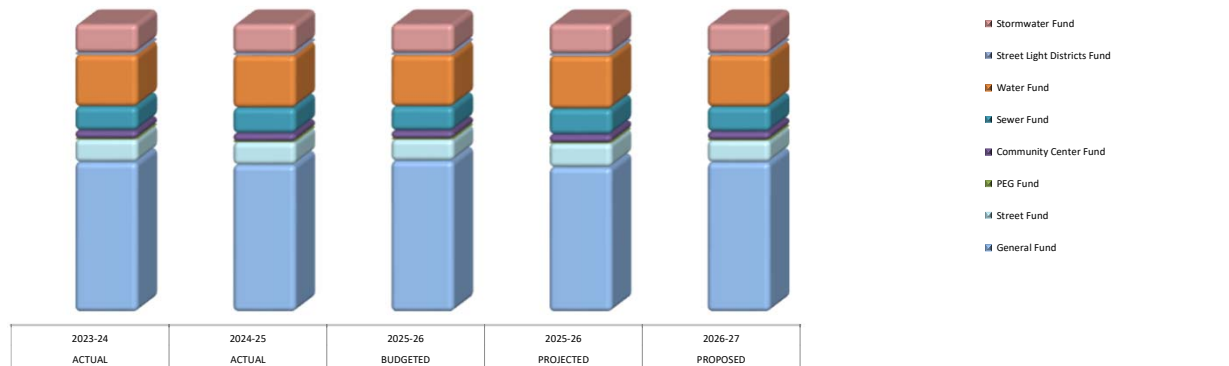
The Administrative Services Fund is an Internal Service Fund which is used to account for the financing of goods and/or services provided to various City funds on a cost-reimbursement basis.

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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:						
2 Beginning Balance:	\$ 687,996	\$ 803,187	\$ 807,800	\$ 1,023,000	\$ 906,000	12.2%
3 Revenues:						
4 Charges for Services:						
5 Charges for Services	4,851,672	4,962,263	5,830,000	5,289,100	5,915,200	1.5%
6 Intergovernmental:						
7 Grants	15,841	-	-	-	-	
8 Intergovernmental IT Agreements	34,405	57,969	35,000	55,000	56,700	62.0%
9 Total Intergovernmental	50,246	57,969	35,000	55,000	56,700	62.0%
10 Miscellaneous:						
11 Interest	27,748	36,060	21,000	40,900	37,800	80.0%
12 Miscellaneous Revenue	37,198	25,743	3,000	3,000	3,000	0.0%
13 Total Miscellaneous	64,946	61,803	24,000	43,900	40,800	70.0%
14 Total Revenues	4,966,864	5,082,035	5,889,000	5,388,000	6,012,700	2.1%
15 TOTAL RESOURCES	5,654,860	5,885,222	6,696,800	6,411,000	6,918,700	3.3%
16 REQUIREMENTS:						
17 Expenditures:						
18 Personnel Services:						
19 City Manager	278,833	291,093	317,300	315,800	325,000	2.4%
20 City Attorney's Office	367,256	406,367	439,500	436,200	450,500	2.5%
21 City Recorder's Office	286,967	316,278	349,400	348,400	365,200	4.5%
22 Human Resources	383,058	307,180	409,400	407,400	426,300	4.1%
23 Finance - Non-Departmental	566,322	604,802	655,700	655,900	678,300	3.4%
24 Finance - Information Systems	312,955	325,835	356,200	353,800	364,900	2.4%
25 Finance - Utility Billing	261,610	305,329	355,200	350,200	368,700	3.8%
26 Civic Center Facilities	135,752	142,655	154,900	152,500	157,300	1.5%
27 Public Works	617,500	665,495	807,900	781,000	737,400	-8.7%
28 Total Personnel Services	3,210,253	3,365,034	3,845,500	3,801,200	3,873,600	0.7%
29 Materials & Services:						
30 General Administration	374,406	420,041	476,400	467,000	493,500	3.6%
31 City Manager	11,443	10,236	10,600	10,600	10,600	0.0%
32 City Attorney's Office	8,366	3,030	5,900	5,500	16,000	171.2%
33 City Recorder's Office	3,913	2,887	6,500	6,500	6,500	0.0%
34 Human Resources	37,831	34,328	43,500	44,000	43,500	0.0%
35 Finance - Non-Departmental	54,028	56,397	74,000	62,500	82,000	10.8%
36 Finance - Information Systems	306,192	340,707	475,100	430,600	530,200	11.6%
37 Finance - Utility Billing	199,356	210,615	202,000	201,500	217,600	7.7%
38 Civic Center Facilities	254,976	262,957	279,800	265,000	294,800	5.4%
39 Public Works	54,658	59,683	67,300	72,600	75,300	11.9%
40 Total Materials & Services	1,305,169	1,400,881	1,641,100	1,565,800	1,770,000	7.9%
41 Capital Outlay:						
42 Finance - Information Systems	46,089	86,849	130,000	104,000	110,000	-15.4%
43 Public Works Administration	17,990	-	5,000	5,000	12,600	152.0%
44 Civic Center Facilities	272,172	9,500	29,000	29,000	-	-100.0%
45 Total Capital Outlay	336,251	96,349	164,000	138,000	122,600	-25.2%
46 Total Expenditures	4,851,673	4,862,264	5,650,600	5,505,000	5,766,200	2.0%
47 Other Requirements:						
48 Contingencies	-	-	746,400	-	837,700	12.2%
49 Fund Balance:						
50 Committed	803,187	1,022,958	299,800	906,000	314,800	5.0%
51 TOTAL REQUIREMENTS	\$ 5,654,860	\$ 5,885,222	\$ 6,696,800	\$ 6,411,000	\$ 6,918,700	3.3%

Administrative Services Fund Summary



	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
CHARGES FOR SERVICES BY FUND								
General Fund	\$ 2,520,307	\$ 2,533,454	\$ 3,055,000	\$ 2,654,400	\$ 3,071,200			0.5%
Street Fund	391,720	397,923	444,500	447,600	457,400			2.9%
PEG Fund	5,410	5,078	5,500	5,000	5,500			0.0%
Community Center Fund	140,257	140,884	164,900	151,000	168,200			2.0%
Sewer Fund	400,874	438,656	487,700	469,400	507,200			4.0%
Water Fund	872,407	903,435	1,041,800	973,100	1,064,300			2.2%
Street Light Districts Fund	36,646	37,386	41,500	42,100	42,900			3.4%
Stormwater Fund	484,051	505,447	589,100	546,500	598,500			1.6%
Total Allocation by Fund	\$ 4,851,672	\$ 4,962,263	\$ 5,830,000	\$ 5,289,100	\$ 5,915,200			1.5%

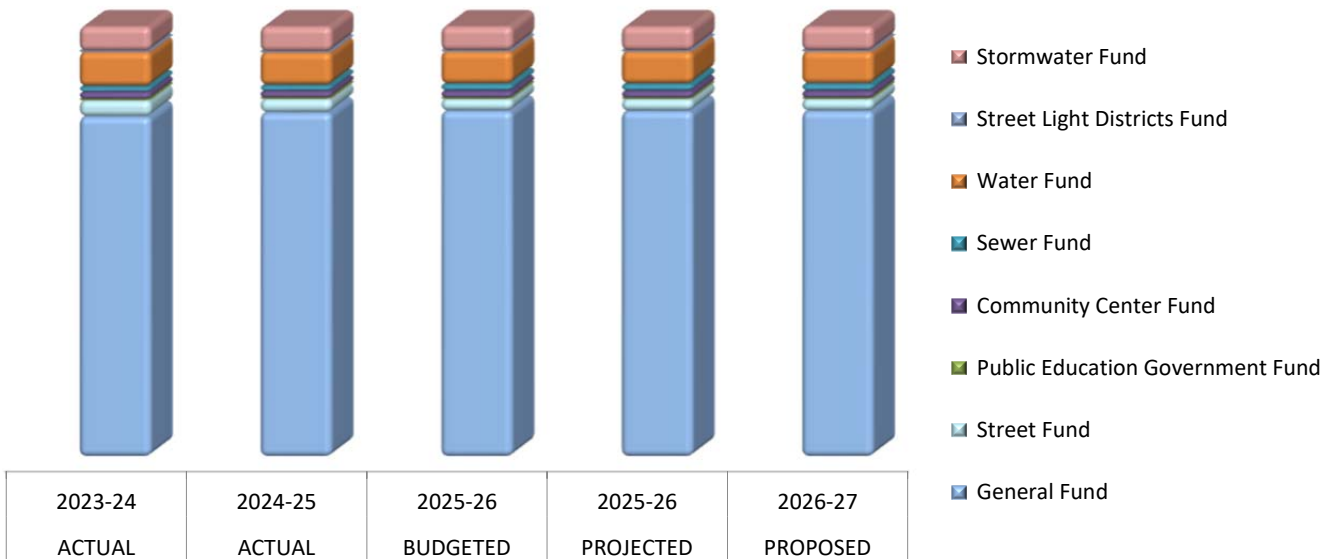
City Manager's Office

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

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

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -			
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	290,276	301,329	327,900	326,400	335,600			2.3%
6 TOTAL RESOURCES	290,276	301,329	327,900	326,400	335,600			2.8%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 City Manager	183,942	192,677	197,400	197,400	202,600			2.6%
11 Vehicle Allowance	4,200	4,200	4,200	4,200	4,200			0.0%
12 Cell Phone Stipend	900	900	900	900	900			0.0%
13 Wellness	175	255	500	400	500			0.0%
14 Payroll Taxes	3,666	3,836	4,500	4,000	4,100			-8.9%
15 Retirement	61,326	64,416	80,500	80,200	82,500			2.5%
16 Insurance Benefits	24,414	24,592	29,000	28,400	29,900			3.1%
17 Workers Compensation	210	217	300	300	300			0.0%
18 Total Personnel Services	278,833	291,093	317,300	315,800	325,000			2.4%
19 Materials & Services:								
20 Meetings, Travel & Training	9,943	7,778	9,000	9,000	9,000			0.0%
21 Liability Insurance	1,500	2,458	1,600	1,600	1,600			0.0%
22 Total Materials & Services	11,443	10,236	10,600	10,600	10,600			0.0%
23 Total Expenditures:	290,276	301,329	327,900	326,400	335,600			2.3%
24 Fund Balance:								
25 Committed for Operations	-	-	-	-	-			
26 TOTAL REQUIREMENTS	\$ 290,276	\$ 301,329	\$ 327,900	\$ 326,400	\$ 335,600			2.3%

City Manager's Office



SUMMARY OF CITY MANAGER'S OFFICE CHARGES BY FUND

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE/ Project Time
General Fund	\$ 229,340	\$ 240,845	\$ 263,400	\$ 262,100	\$ 269,600			80.3%
Street Fund	11,307	9,948	9,500	9,500	9,700			2.9%
Public Education Government Fund	300	298	300	300	300			0.1%
Community Center Fund	5,203	5,074	5,600	5,600	5,700			1.7%
Sewer Fund	3,502	3,880	5,200	5,200	5,400			1.6%
Water Fund	23,514	23,179	24,900	24,800	25,500			7.6%
Street Light Districts Fund	300	298	300	300	300			0.1%
Stormwater Fund	16,810	17,807	18,700	18,600	19,100			5.7%
TOTAL CHARGES BY FUND	\$ 290,276	\$ 301,329	\$ 327,900	\$ 326,400	\$ 335,600			100.0%

Budget Notes:

Expenditures:

- 9 The Budget provides a 2.6% 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

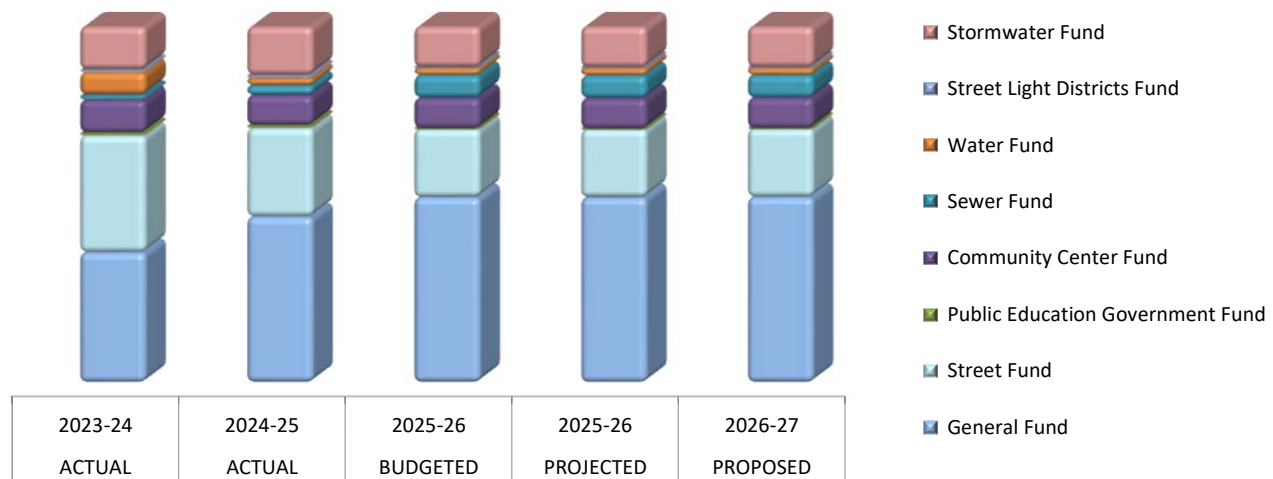
The City Attorney is a Charter officer, answering directly to the City Council. The City Attorney's Office is responsible for most legal matters involving the City, and also oversees the efforts of outside counsel for most matters requiring special expertise.

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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -			
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	375,622	409,397	455,400	441,700	466,500			2.4%
6 TOTAL RESOURCES	375,622	409,397	455,400	441,700	466,500			2.4%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Attorney	164,149	183,522	188,000	188,000	192,900			2.6%
11 Administrative Support	74,955	80,279	82,200	82,200	84,400			2.7%
12 Cell Phone Stipend	900	900	900	900	900			0.0%
13 Wellness	465	470	1,000	500	1,000			0.0%
14 Payroll Taxes	4,769	5,323	6,000	5,400	5,500			-8.3%
15 Retirement	72,894	86,384	103,000	102,000	105,700			2.6%
16 Insurance Benefits	48,828	49,185	58,000	56,800	59,700			2.9%
17 Workers Compensation	296	304	400	400	400			0.0%
18 Total Personnel Services	367,256	406,367	439,500	436,200	450,500			2.5%
19 Materials & Services:								
20 Meetings, Travel & Training	3,671	3,030	5,500	5,500	5,700			3.6%
21 Legal Services Contracts	3,700	-	-	-	10,000			
22 Law Library Maintenance	995	-	400	-	300			-25.0%
23 Total Materials & Services	8,366	3,030	5,900	5,500	16,000			171.2%
24 Total Expenditures:	375,622	409,397	445,400	441,700	466,500			4.7%
25 Fund Balance:								
26 Committed for Operations	-	-	10,000	-	-			
27 TOTAL REQUIREMENTS	\$ 375,622	\$ 409,397	\$ 455,400	\$ 441,700	\$ 466,500			2.4%

City Attorney's Office



SUMMARY OF CITY ATTORNEY'S OFFICE CHARGES BY FUND

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	Project Time
General Fund	\$ 342,252	\$ 378,771	\$ 424,800	\$ 412,000	\$ 435,200			93.3%
Street Fund	17,276	14,311	12,300	11,900	12,600			2.7%
Public Education Government Fund	364	382	-	-	-			0.0%
Community Center Fund	4,910	4,866	5,500	5,300	5,600			1.2%
Sewer Fund	727	1,622	4,100	4,000	4,200			0.9%
Water Fund	3,364	1,240	1,400	1,400	1,400			0.3%
Street Light Districts Fund	364	382	-	-	-			0.0%
Stormwater Fund	6,365	7,823	7,300	7,100	7,500			1.6%
TOTAL CHARGES BY FUND	\$ 375,622	\$ 409,397	\$ 455,400	\$ 441,700	\$ 466,500			100.0%

Budget Notes:

Expenditures:

9 The Budget provides a 2.6% 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).

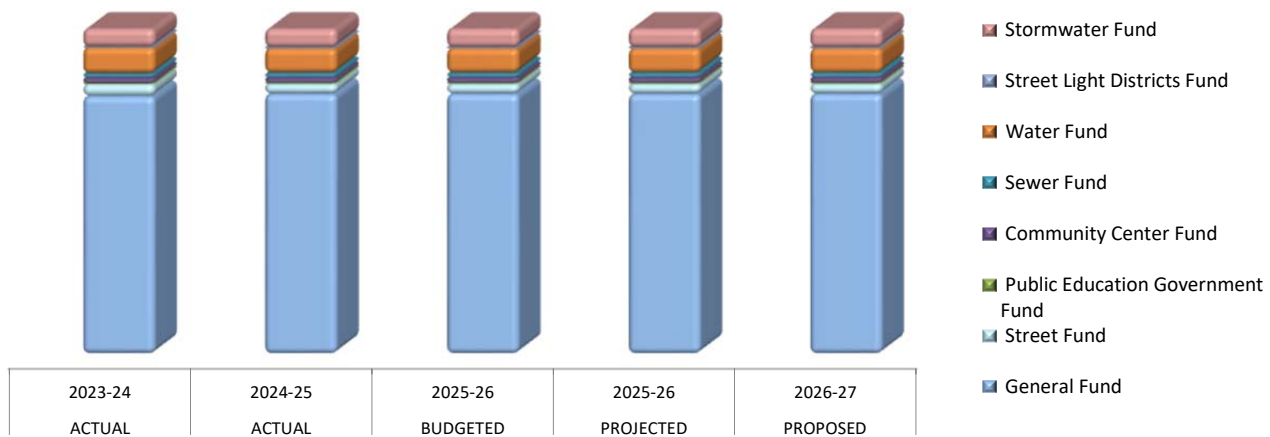
City Recorder's Department

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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -			
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	290,880	319,165	355,900	354,900	371,700			4.4%
6 TOTAL RESOURCES	290,880	319,165	355,900	354,900	371,700			4.4%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 City Recorder	105,278	119,470	126,100	126,100	133,300			5.7%
11 Administrative Support	69,705	76,483	78,400	78,400	80,400			2.6%
12 Overtime	81	495	2,000	2,500	3,500			75.0%
13 Cell Phone Stipend	825	900	900	900	900			0.0%
14 Wellness	955	920	1,000	1,000	1,000			0.0%
15 Payroll Taxes	3,516	3,979	4,500	4,200	4,500			0.0%
16 Retirement	57,526	64,587	78,200	78,200	81,600			4.3%
17 Insurance Benefits	48,828	49,185	58,000	56,800	59,700			2.9%
18 Workers Compensation	253	259	300	300	300			0.0%
19 Total Personnel Services	286,967	316,278	349,400	348,400	365,200			4.5%
20 Materials & Services:								
21 Meetings, Travel & Training	3,913	2,887	6,500	6,500	6,500			0.0%
22 Total Materials & Services	3,913	2,887	6,500	6,500	6,500			0.0%
23 Total Expenditures:	290,880	319,165	355,900	354,900	371,700			4.4%
24 Fund Balance:								
25 Committed for Operations	-	-	-	-	-			
26 TOTAL REQUIREMENTS	\$ 290,880	\$ 319,165	\$ 355,900	\$ 354,900	\$ 371,700			4.4%

City Recorder's Department



SUMMARY OF CITY RECORDER'S DEPARTMENT CHARGES BY FUND

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	Time Spent
General Fund	\$ 230,350	\$ 255,006	\$ 284,300	\$ 283,500	\$ 297,000			79.9%
Street Fund	11,327	10,506	11,700	11,700	12,300			3.3%
Public Education Government Fund	266	306	400	400	400			0.1%
Community Center Fund	5,133	5,406	6,100	6,100	6,300			1.7%
Sewer Fund	3,451	4,182	4,600	4,600	4,800			1.3%
Water Fund	23,539	24,583	27,400	27,300	28,600			7.7%
Street Light Districts Fund	266	306	400	400	400			0.1%
Stormwater Fund	16,548	18,870	21,000	20,900	21,900			5.9%
TOTAL CHARGES BY FUND	\$ 290,880	\$ 319,165	\$ 355,900	\$ 354,900	\$ 371,700			100.0%

Budget Notes:

Expenditures:

- 9 The Budget provides a 2.6% 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.

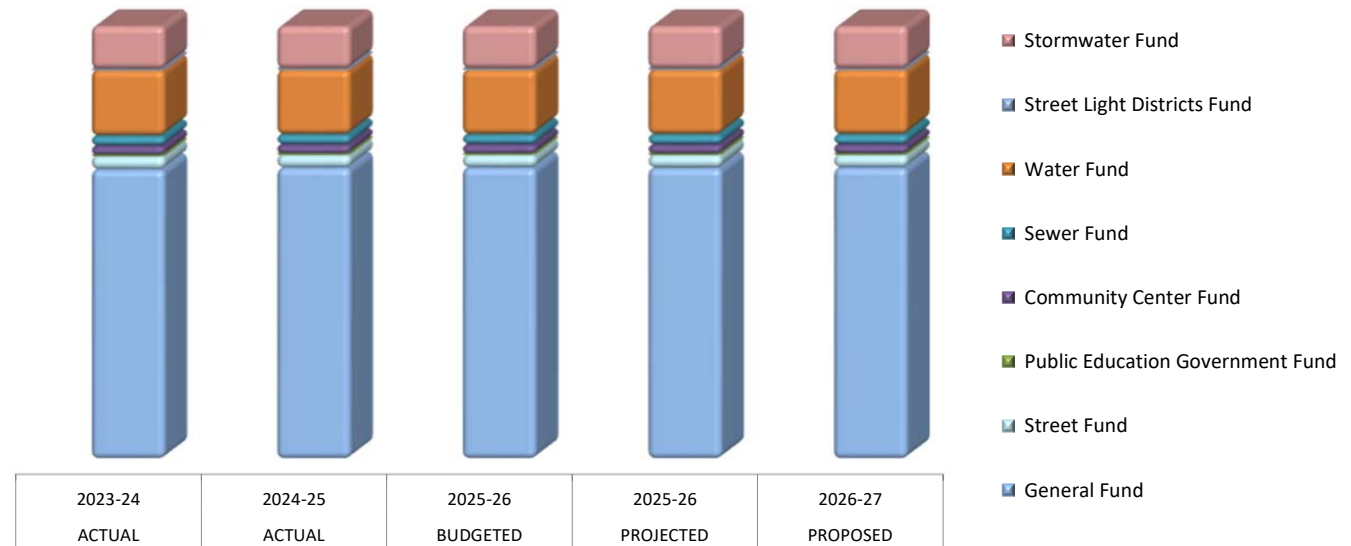
Human Resources Department

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	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -			
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	420,889	341,508	452,900	451,400	469,800			3.7%
6 TOTAL RESOURCES	420,889	341,508	452,900	451,400	469,800			3.7%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Administrative Support	89,066	92,856	95,200	95,200	97,700			2.6%
11 Human Resources Director	151,338	93,582	153,200	153,200	161,900			5.7%
12 Cell Phone Stipend	1,800	1,125	1,800	1,800	1,800			0.0%
13 Wellness Program	940	645	1,000	800	1,000			0.0%
14 Payroll Taxes	4,820	3,945	5,500	4,900	5,200			-5.5%
15 Retirement	86,009	65,588	94,400	94,400	98,700			4.6%
16 Insurance Benefits	48,828	49,185	58,000	56,800	59,700			2.9%
17 Workers Compensation	257	254	300	300	300			0.0%
18 Total Personnel Services	383,058	307,180	409,400	407,400	426,300			4.1%
19 Materials & Services:								
20 Safety & Wellness	3,814	10,482	9,400	9,400	9,400			0.0%
21 Meetings, Travel & Training	6,010	6,030	6,000	6,000	6,000			0.0%
22 Labor Attorney -- City-wide	22,021	3,280	20,000	20,000	20,000			0.0%
23 Contractual Services	5,986	11,744	5,000	5,000	5,000			0.0%
24 Telephone	-	406	600	600	600			0.0%
25 Medical Testing	-	2,307	2,500	3,000	2,500			0.0%
26 Recruitment	-	79	-	-	-			
27 Total Materials & Services	37,831	34,328	43,500	44,000	43,500			0.0%
28 Total Expenditures:	420,889	341,508	452,900	451,400	469,800			3.7%
29 Fund Balance:								
30 Committed for Operations	-	-	-	-	-			
31 Total Fund Balance	-	-	-	-	-			
32 TOTAL REQUIREMENTS	\$ 420,889	\$ 341,508	\$ 452,900	\$ 451,400	\$ 469,800			3.7%

Human Resources Department



SUMMARY OF HUMAN RESOURCES DEPARTMENT CHARGES BY FUND

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE
General Fund	\$ 281,192	\$ 229,461	\$ 304,400	\$ 303,200	\$ 315,700			67.2%
Street Fund	13,440	10,586	14,000	14,000	14,600			3.1%
Public Education Government Fund	379	373	500	500	500			0.1%
Community Center Fund	9,275	7,529	10,000	10,000	10,300			2.2%
Sewer Fund	9,654	7,828	10,400	10,400	10,800			2.3%
Water Fund	63,980	51,215	67,900	67,700	70,500			15.0%
Street Light Districts Fund	852	671	900	900	900			0.2%
Stormwater Fund	42,117	33,845	44,800	44,700	46,500			9.9%
TOTAL CHARGES BY FUND	\$ 420,889	\$ 341,508	\$ 452,900	\$ 451,400	\$ 469,800			100.0%

Budget Notes:

Expenditures:

- 9 The Budget provides a 2.6% all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

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

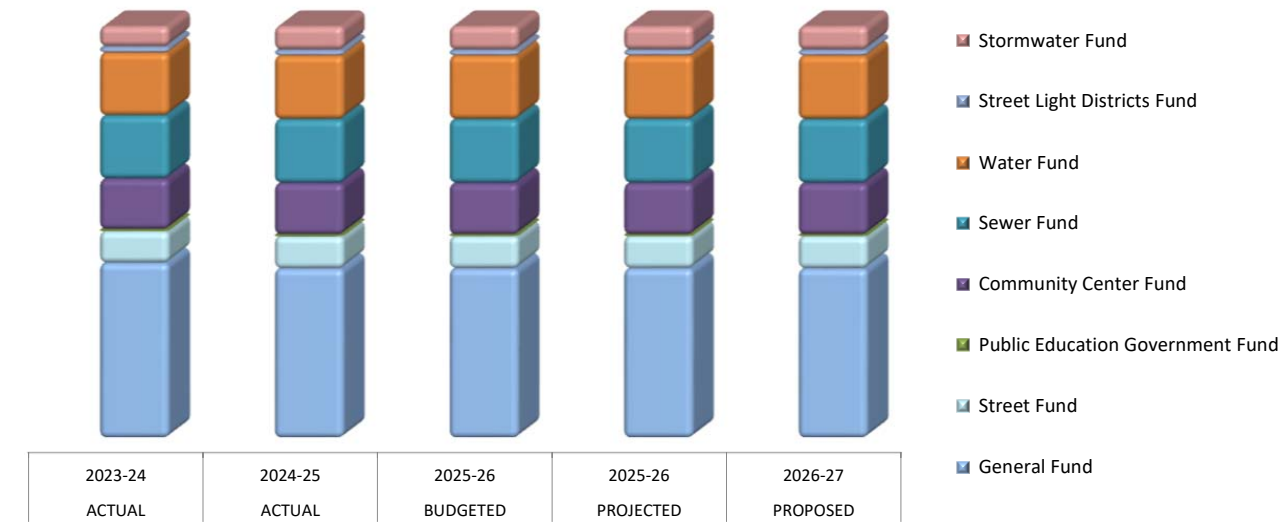
Finance - Non-Departmental

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

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

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -			
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	620,350	661,199	729,700	718,400	760,300			4.2%
6 TOTAL RESOURCES	620,350	661,199	729,700	718,400	760,300			4.2%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Administrative Support	183,788	198,390	201,000	203,600	210,400			4.7%
11 Finance Director	162,013	174,888	179,100	178,900	183,800			2.6%
12 Overtime	529	1,786	2,000	1,500	2,000			0.0%
13 Cell Phone Stipend	1,500	1,800	1,800	1,800	1,800			0.0%
14 Wellness	1,320	1,445	2,000	2,000	2,000			0.0%
15 Payroll Taxes	6,878	7,408	8,400	7,600	8,000			-4.8%
16 Retirement	112,130	120,289	145,000	146,400	150,300			3.7%
17 Insurance Benefits	97,656	98,280	115,800	113,500	119,400			3.1%
18 Workers Compensation	508	516	600	600	600			0.0%
19 Total Personnel Services	566,322	604,802	655,700	655,900	678,300			3.4%
20 Materials & Services:								
21 Meetings, Travel & Training	2,270	2,068	4,000	2,500	4,000			0.0%
22 Audit Fees & Contractual Services	51,758	54,329	70,000	60,000	78,000			11.4%
23 Total Materials & Services	54,028	56,397	74,000	62,500	82,000			10.8%
24 Total Expenditures:	620,350	661,199	729,700	718,400	760,300			4.2%
25 Fund Balance:								
26 Committed for Operations	-	-	-	-	-			
27 Total Fund Balance	-	-	-	-	-			
28 TOTAL REQUIREMENTS	\$ 620,350	\$ 661,199	\$ 729,700	\$ 718,400	\$ 760,300			4.2%

Finance - Non-Departmental



SUMMARY OF FINANCE NON-DEPARTMENTAL CHARGES BY FUND

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	Average Revenue/ Expense
General Fund	\$ 263,615	\$ 268,050	\$ 300,000	\$ 295,500	\$ 312,600			41.1%
Street Fund	47,792	51,526	57,600	56,700	60,100			7.9%
Public Education Government Fund	2,465	1,971	2,200	2,200	2,300			0.3%
Community Center Fund	76,335	81,560	91,200	89,800	95,000			12.5%
Sewer Fund	94,921	101,082	113,100	111,300	117,800			15.5%
Water Fund	94,921	101,082	113,100	111,300	117,800			15.5%
Street Light Districts Fund	9,293	9,104	10,200	10,000	10,600			1.4%
Stormwater Fund	31,008	37,824	42,300	41,600	44,100			5.8%
TOTAL CHARGES BY FUND	\$ 620,350	\$ 652,199	\$ 729,700	\$ 718,400	\$ 760,300			100.00%

Budget Notes:

Expenditures:

- 9 The Budget provides a 2.6% 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 (including the Federally required Single Audit and Federal Compliance Review), 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.

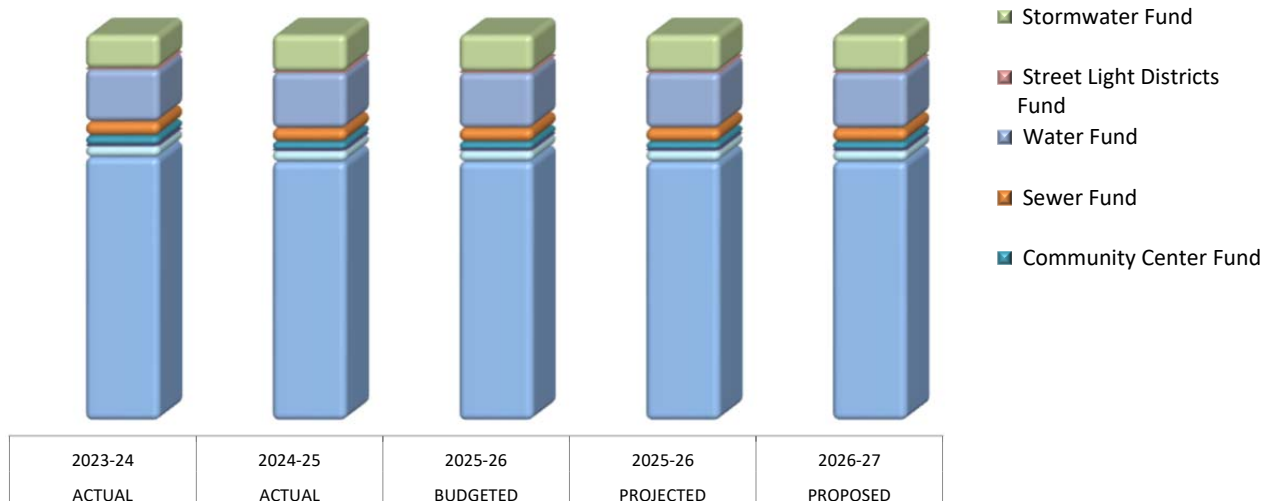
Finance - Information Systems

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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 68,692	\$ 103,097	\$ 138,200	\$ 161,100	\$ 200			-99.9%
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	665,236	753,391	916,300	672,500	948,400			3.5%
6 Intergovernmental:								
7 Intergovernmental IT Agreements	34,405	57,969	35,000	55,000	56,700			62.0%
8 TOTAL RESOURCES	768,333	914,457	1,089,500	888,600	1,005,300			-7.7%
9 REQUIREMENTS:								
10 Expenditures:								
11 Personnel Services:								
12 Network Support	196,181	204,734	209,800	209,600	215,200			2.6%
13 Cell Phone Stipend	1,800	1,800	1,800	1,800	1,800			0.0%
14 Wellness	370	530	1,000	600	1,000			0.0%
15 Payroll Taxes	3,925	4,125	4,700	4,200	4,300			-8.5%
16 Retirement	61,598	65,203	80,500	80,400	82,500			2.5%
17 Insurance Benefits	48,827	49,185	58,000	56,800	59,700			2.9%
18 Workers Compensation	254	258	400	400	400			0.0%
19 Total Personnel Services	312,955	325,835	356,200	353,800	364,900			2.4%
20 Materials & Services:								
21 Materials & Supplies	3,960	3,042	4,000	4,000	4,000			0.0%
22 Travel & Training	3,582	901	2,000	1,500	2,000			0.0%
23 Contractual Services	15,258	10,617	16,000	12,000	16,000			0.0%
24 Telephone	19,672	22,821	21,000	21,000	21,000			0.0%
25 Insurance - Auto	-	913	1,100	1,100	1,200			9.1%
26 Computer Software & Maintenance	242,469	280,801	405,000	365,000	460,000			13.6%
27 Office Equipment Maintenance	21,251	21,612	26,000	26,000	26,000			0.0%
28 Total Materials & Services	306,192	340,707	475,100	430,600	530,200			11.6%
29 Capital Outlay:								
30 Computer Hardware	46,089	86,849	130,000	104,000	110,000			-15.4%
31 Total Expenditures:	665,236	753,391	961,300	888,400	1,005,100			4.6%
32 Fund Balance:								
33 Committed for Operations	103,097	161,066	128,200	200	200			-99.8%
34 Total Fund Balance	103,097	161,066	-	200	200			
35 TOTAL REQUIREMENTS	\$ 768,333	\$ 914,457	\$ 1,089,500	\$ 888,600	\$ 1,005,300			-7.7%

Finance - Information Systems



SUMMARY OF FINANCE - INFORMATION SYSTEM CHARGES BY FUND

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	Allocation
General Fund	\$ 453,628	\$ 504,676	\$ 614,000	\$ 450,600	\$ 635,400			67.0%
Street Fund	19,971	22,610	27,500	20,200	28,500			3.0%
PEG Fund	635	773	900	700	900			0.1%
Community Center Fund	16,613	15,847	19,200	14,100	19,900			2.1%
Sewer Fund	23,966	26,379	32,100	23,600	33,200			3.5%
Water Fund	90,508	108,511	131,900	96,800	136,600			14.4%
Street Light Districts Fund	1,362	1,546	1,800	1,300	1,900			0.2%
Stormwater Fund	58,553	73,049	88,900	65,200	92,000			9.7%
TOTAL CHARGES BY FUND	\$ 665,236	\$ 753,391	\$ 916,300	\$ 672,500	\$ 948,400			100.0%

Budget Notes:

Expenditures:

- 11 The Budget provides a 2.6% 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.
- 26 The increase in Computer Software is associated with adding contract management, website ADA compliance and contact management software in addition to annual increases in software maintenance agreements for existing software packages.
- 30 The City will be replacing a backup server while continuing to replace computers and cameras as needed.

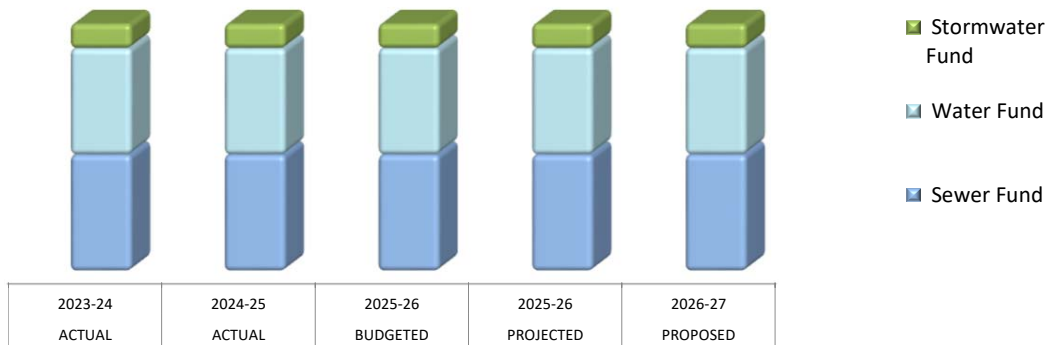
Finance - Utility Billing

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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	460,966	515,944	557,200	551,700	586,300			5.2%
6 TOTAL RESOURCES	460,966	515,944	557,200	551,700	586,300			5.2%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Administrative Support	136,518	166,629	186,100	185,600	194,800			4.7%
11 Overtime	6,311	6,229	5,000	2,000	4,000			-20.0%
12 Wellness	(20)	335	1,500	1,500	1,500			0.0%
13 Payroll Taxes	2,908	3,688	4,100	3,800	3,900			-4.9%
14 Retirement	42,200	54,192	71,000	71,500	74,300			4.6%
15 Insurance Benefits	73,242	73,777	86,900	85,200	89,600			3.1%
16 Workers Compensation	451	479	600	600	600			0.0%
17 Total Personnel Services	261,610	305,329	355,200	350,200	368,700			3.8%
18 Materials & Services:								
19 Postage & Printing	58,612	51,495	65,000	65,000	65,000			0.0%
20 Contractual Services	139,607	159,038	135,000	135,000	150,000			11.1%
21 Meetings, Travel & Training	1,137	82	2,000	1,000	2,000			0.0%
22 Telephone	-	-	-	500	600			
23 Total Materials & Services	199,356	210,615	202,000	201,500	217,600			7.7%
24 Total Expenditures	460,966	515,944	557,200	551,700	586,300			5.2%
25 Fund Balance:								
26 Committed for Operations	-	-	-	-	-			
27 Total Fund Balance	-	-	-	-	-			
28 TOTAL REQUIREMENTS	\$ 460,966	\$ 515,944	\$ 557,200	\$ 551,700	\$ 586,300			5.2%

Finance - Utility Billing



SUMMARY OF FINANCE - UTILITY BILLING CHARGES BY FUND

	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	Utility Account Allocation
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	
Sewer Fund	\$ 216,663	\$ 246,763	\$ 261,900	\$ 259,300	\$ 275,600			47%
Water Fund	198,206	225,717	239,600	237,200	252,100			43%
Stormwater Fund	46,097	52,464	55,700	55,200	58,600			10%
TOTAL CHARGES BY FUND	\$ 460,966	\$ 524,944	\$ 557,200	\$ 551,700	\$ 586,300			100%

Budget Notes:

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

Expenditures:

9 The Budget provides a 2.6% 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.

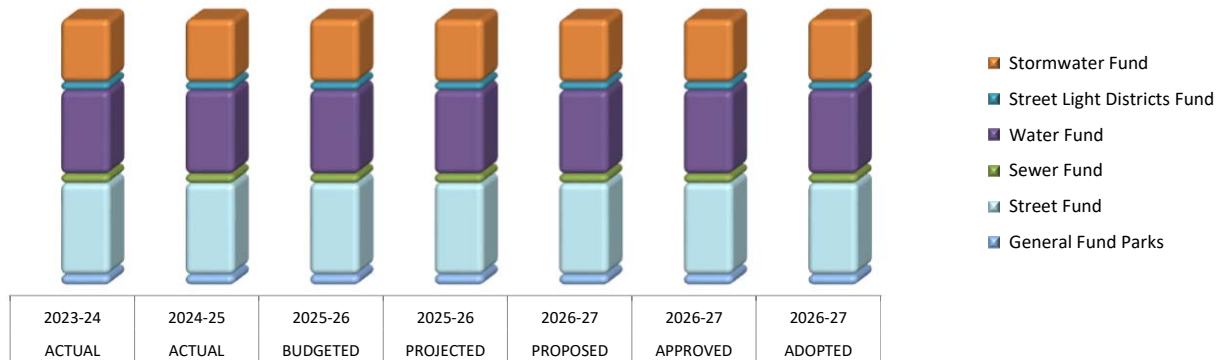
Public Works - Non-Departmental

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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ -	\$ -	\$ -			
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	690,148	725,178	795,200	858,600	825,300			3.8%
6 TOTAL RESOURCES	690,148	725,178	795,200	858,600	825,300			3.8%
7 REQUIREMENTS:								
8 Expenditures:								
9 Personnel Services:								
10 Public Works Director	151,338	158,577	247,500	247,500	166,700			-32.6%
11 Municipal Utility Workers	195,366	205,009	209,800	209,800	215,200			2.6%
12 Administrative Support	44,522	59,881	63,200	52,600	66,800			5.7%
13 Overtime	66	33	500	200	500			0.0%
14 Cell Phone and Clothing Stipend	2,600	2,600	2,600	2,600	2,600			0.0%
15 Wellness	950	1,000	2,000	1,100	2,000			0.0%
16 Payroll Taxes	7,870	8,481	9,600	8,500	9,000			-6.3%
17 Retirement	114,187	123,373	145,800	140,300	150,200			3.0%
18 Insurance Benefits	97,656	103,448	121,900	113,400	119,400			-2.1%
19 Workers Compensation	2,945	3,093	5,000	5,000	5,000			0.0%
20 Total Personnel Services	617,500	665,495	807,900	781,000	737,400			-8.7%
21 Materials & Services:								
22 Shop Operations and Supplies	10,315	10,683	14,000	20,000	20,000			42.9%
23 Meetings, Travel & Training	-	20	500	-	1,500			200.0%
24 Labor Attorney	2,324	-	1,000	1,000	1,000			0.0%
25 Janitorial Services	6,558	7,348	7,000	7,000	7,000			0.0%
26 Shop Utilities	11,891	12,898	14,000	14,000	15,000			7.1%
27 Telephone, Telemetry & Fire Alarm	1,541	2,629	2,000	2,000	2,000			0.0%
28 Insurance - Auto	22,029	26,105	28,600	28,600	28,600			0.0%
29 Medical Testing	-	-	200	-	200			0.0%
30 Total Materials & Services	54,658	59,683	67,300	72,600	75,300			11.9%
31 Capital Outlay:								
32 Shop Improvements	17,990	-	5,000	5,000	12,600			152.0%
33 Total Expenditures	690,148	725,178	880,200	858,600	825,300			-6.2%
34 Fund Balance:								
35 Committed for Operations	-	-	(85,000)	-	-			-100.0%
36 Total Fund Balance	-	-	-	-	-			
37 TOTAL REQUIREMENTS	\$ 690,148	\$ 725,178	\$ 795,200	\$ 858,600	\$ 825,300			3.8%

Public Works - Non-Departmental



SUMMARY OF PUBLIC WORKS - NON DEPARTMENTAL CHARGES BY FUND

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	Allocation
General Fund Parks	\$ 26,956	\$ 28,209	\$ 31,100	\$ 33,600	\$ 32,200			3.9%
Street Fund	237,390	249,461	273,500	295,300	283,900			34.4%
Sewer Fund	24,109	25,418	27,800	30,000	28,900			3.5%
Water Fund	216,698	227,702	249,700	269,600	259,100			31.4%
Street Light Districts Fund	22,116	23,203	25,400	27,400	26,400			3.2%
Stormwater Fund	162,879	171,185	187,700	202,700	194,800			23.6%
TOTAL CHARGES BY FUND	\$ 690,148	\$ 725,178	\$ 795,200	\$ 858,600	\$ 825,300			100.0%

Budget Notes:

Expenditures:

Personnel Services:

- 9 The Budget provides a 2.6% 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.
- 32 Laminate and floor tile repair at Public Works building.

Public Works - Civic Center Facilities

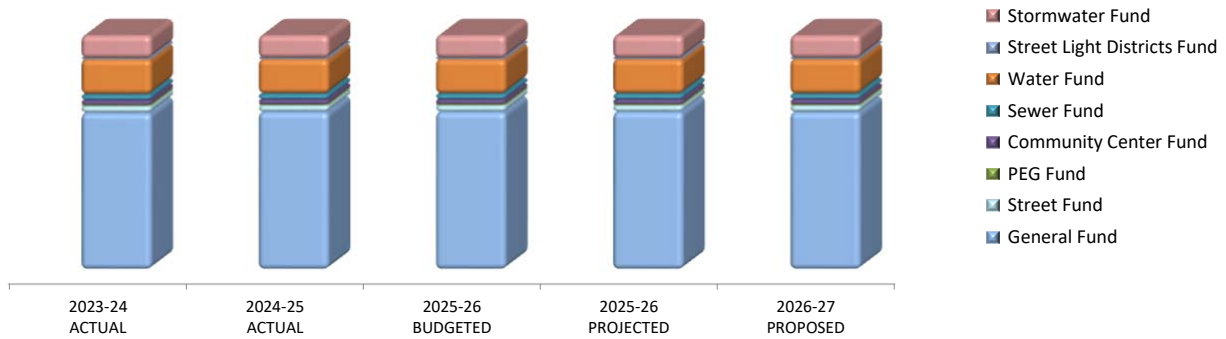
The Civic Center Facility Fund accounts for operations and maintenance of the Civic Center. Facility Maintenance staff will continue to maintain the facility at a level that allows maximum efficiency of all staff. The Facility Maintenance staff will continue refining the programming of the HVAC units 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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:								
3 Restricted for Civic Center Improvements	\$ 532,010	\$ 532,010	\$ 532,000	\$ 632,000	\$ 632,000			18.8%
4 Unrestricted	-	-	-	-	-			
5 Total Beginning Balances	532,010	532,010	532,000	632,000	632,000			18.8%
6 Revenues:								
7 Charges for Services:								
8 Administrative Service Charges	662,900	515,111	636,700	446,500	525,100			-17.5%
9 TOTAL RESOURCES	1,194,910	1,047,121	1,168,700	1,078,500	1,157,100			-1.0%
10 REQUIREMENTS:								
11 Expenditures:								
12 Personnel Services:								
13 Municipal Utility Worker	9,300	9,744	10,000	10,000	10,300			3.0%
14 Facility Maintenance Technician	69,503	72,833	74,600	74,600	76,600			2.7%
15 Overtime	736	224	600	600	600			0.0%
16 Clothing Allowance	530	538	500	500	500			0.0%
17 Wellness	484	530	600	600	600			0.0%
18 Payroll Taxes	1,580	1,725	1,900	1,700	1,800			-5.3%
19 Retirement	26,214	28,059	32,500	32,500	33,300			2.5%
20 Insurance Benefits	26,855	28,424	33,500	31,300	32,900			-1.8%
21 Workers Compensation	550	578	700	700	700			0.0%
22 Total Personnel Services	135,752	142,655	154,900	152,500	157,300			1.5%
23 Materials & Services:								
24 Contractual Services	17,313	4,910	16,000	16,000	25,000			56.3%
25 Janitorial Services	86,641	88,550	85,000	85,000	88,000			3.5%
26 Utilities	127,893	130,460	140,000	140,000	145,000			3.6%
27 Equipment Maintenance & Replacement	14,955	30,480	24,000	15,000	24,000			0.0%
28 Maintenance Supplies	2,701	3,566	7,000	3,500	5,000			-28.6%
29 Janitorial Supplies	5,473	4,983	7,800	5,500	7,800			0.0%
30 Medical Testing	-	8	-	-	-			
31 Total Materials & Services	254,976	262,957	279,800	265,000	294,800			5.4%
32 Capital Outlay:								
33 Civic Center Improvements	272,172	9,500	29,000	29,000	-			-100.0%
34 Total Expenditures	662,900	415,112	463,700	446,500	452,100			-2.5%
35 Other Requirements:								
36 Contingency:								
37 Operating Contingency	-	-	5,000	-	5,000			0.0%
38 Civic Center Improvements	-	-	615,000	-	700,000			13.8%
39 Total Contingency	-	-	620,000	-	705,000			13.7%

Public Works - Civic Center Facilities

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
40 Fund Balance:								
41 Committed for Civic Center Improvements	532,010	632,009	85,000	632,000	-			-100%
42 Committed for Operations	-	-	-	-	-			
43 Total Fund Balance	532,010	632,009	85,000	632,000	-			-100%
44 TOTAL REQUIREMENTS	\$ 1,194,910	\$ 1,047,121	\$ 1,168,700	\$ 1,078,500	\$ 1,157,100			-1%



PUBLIC WORKS - SUMMARY OF FACILITY MAINTENANCE CHARGES BY FUND

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE
General Fund	\$ 442,813	\$ 346,183	\$ 428,000	\$ 300,200	\$ 352,700			67.2%
Street Fund	21,208	15,925	19,700	13,800	16,300			3.1%
PEG Fund	637	520	600	400	500			0.1%
Community Center Fund	14,563	11,345	14,000	9,800	11,600			2.2%
Sewer Fund	15,292	11,866	14,600	10,200	12,100			2.3%
Water Fund	100,759	77,230	95,500	67,000	78,800			15.0%
Street Light Districts Fund	1,365	1,041	1,300	900	1,100			0.2%
Stormwater Fund	66,263	51,001	63,000	44,200	52,000			9.9%
TOTAL CHARGES BY FUND	\$ 662,900	\$ 515,111	\$ 636,700	\$ 446,500	\$ 525,100			100.0%

Budget Notes:

Expenditures:

Personnel Services:

- 12 The Budget provides a 2.6% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the City Personnel Policies.

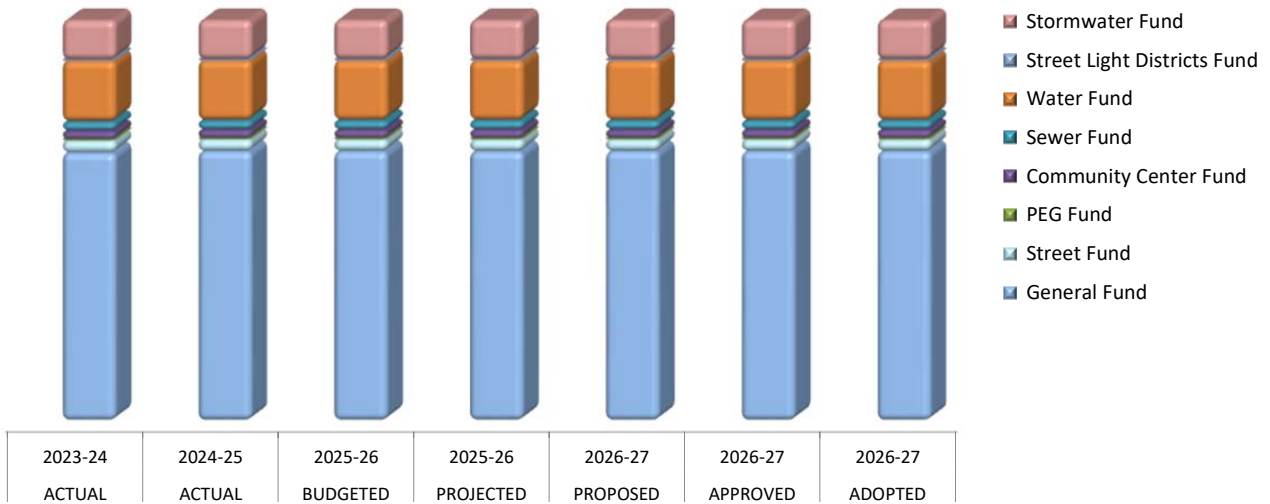
For additional information on employee benefits see the Summary of Fringe Benefits in the Supplemental Section.

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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 87,294	\$168,080	\$ 137,600	\$ 229,900	\$ 273,800			99.0%
3 Revenues:								
4 Charges for Services:								
5 Administrative Service Charges	374,405	420,041	602,800	467,000	626,200			3.9%
6 Intergovernmental:								
7 Grants	15,841	-	-	-	-			
8 Miscellaneous:								
9 Interest	27,748	36,060	21,000	40,900	37,800			80.0%
10 Miscellaneous	37,198	25,743	3,000	3,000	3,000			0.0%
11 Total Miscellaneous	64,946	61,803	24,000	43,900	40,800			70.0%
12 TOTAL RESOURCES	542,486	649,924	764,400	740,800	940,800			23.1%
13 REQUIREMENTS:								
14 Expenditures:								
15 Materials & Services:								
16 Office Materials & Supplies	31,059	39,609	36,000	35,000	36,000			0.0%
17 Postage & Printing	26,949	21,481	32,000	32,000	33,000			3.1%
18 Association Memberships	66,921	70,001	74,000	73,000	75,000			1.4%
19 Tuition Reimbursement	726	580	6,000	1,000	6,000			0.0%
20 City Council Expenses	10,722	13,940	16,000	14,000	16,000			0.0%
21 Committee Meeting Expense	804	1,169	1,000	1,000	1,000			0.0%
22 Public Notices	1,586	2,535	1,000	1,500	1,500			50.0%
23 Contractual Services	816	835	1,000	900	1,000			0.0%
24 Liability Insurance	234,823	269,891	309,400	308,600	324,000			4.7%
25 Total Materials & Services	374,406	420,041	476,400	467,000	493,500			3.6%
26 Total Expenditures	374,406	420,041	476,400	467,000	493,500			3.6%
27 Other Requirements:								
28 Contingency:								
29 Liability Retro Plan	-	-	126,400	-	132,700			5.0%
30 Fund Balance:								
31 Committed for Operations	168,080	229,883	161,600	273,800	314,600			94.7%
32 TOTAL REQUIREMENTS	\$ 542,486	\$649,924	\$ 764,400	\$ 740,800	\$ 940,800			23.1%

General Administration



SUMMARY OF CITY-WIDE ADMINISTRATIVE CHARGES BY FUND

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	FTE
General Fund	\$ 250,161	\$ 282,253	\$ 405,000	\$ 313,700	\$ 420,800			67.2%
Street Fund	12,009	13,050	18,700	14,500	19,400			3.1%
PEG Fund	364	455	600	500	600			0.1%
Community Center Fund	8,225	9,257	13,300	10,300	13,800			2.2%
Sewer Fund	8,589	9,636	13,900	10,800	14,400			2.3%
Water Fund	56,918	62,976	90,400	70,000	93,900			15.0%
Street Light Districts Fund	728	835	1,200	900	1,300			0.2%
Stormwater Fund	37,411	41,579	59,700	46,300	62,000			9.9%
TOTAL CHARGES BY FUND	\$ 374,405	\$ 420,041	\$ 602,800	\$ 467,000	\$ 626,200			100.0%

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 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 2026-27 projections expect premium rates to increase 10% over FY25-26. 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
- 29 -----
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

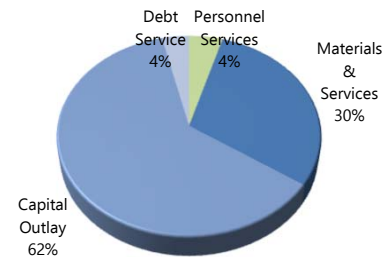
The Street Fund is managed by the Public Works Department to provide quality streets, lighting, traffic signals, sidewalks, and bike paths. The primary source of revenue is State Fuel Taxes, which are apportioned by the State based on population. Fuel tax revenues are restricted by constitutional limits 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 FY25-26

- Provided match funding for construction of the Verda Lane urban improvement project.
- Installed ADA sidewalk ramps on 15th St. N. and Garwood.
- Resurfaced approximately 2.0 miles of local streets.

Goals for FY26-27

- Continue annual resurfacing of various City streets which includes ADA ramp updates.
- Continue street sign replacement program.
- Continue LED upgrades on City owned decorative streetlights.
- Complete Verda Lane street improvements



	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:								
3 Unrestricted Beginning Balance	\$ 2,485,644	\$ 2,049,234	\$ 1,963,600	\$ 2,073,900	\$ 452,800			-76.9%
4 Bike Safety Donations	610	75	-	600	-			
5 Total Beginning Balances	2,486,254	2,049,309	1,963,600	2,074,500	452,800			-76.9%
6 Revenues:								
7 Taxes & Assessments:								
8 Assessments	1,100	750	1,000	1,000	1,000			0.0%
9 Licenses & Fees:								
10 Planning Construction Fees	7,132	13,611	10,000	6,000	10,000			0.0%
11 Driveway Permit Fees	5,238	3,957	5,000	4,000	5,000			0.0%
12 Total Licenses & Fees	12,370	17,568	15,000	10,000	15,000			0.0%
13 Intergovernmental:								
14 State Fuel Tax	3,080,387	3,182,443	3,110,000	3,213,100	3,180,000			2.3%
15 Grants - Federal	-	-	-	-	850,000			100.0%
16 Grants - State	79,464	-	-	-	1,291,600			100.0%
17 Total Intergovernmental	3,159,851	3,182,443	3,110,000	3,213,100	5,321,600			71.1%
18 Miscellaneous:								
19 Bike Safety Donations	355	414	500	500	500			0.0%
20 Interest	95,694	83,251	67,000	25,000	20,000			-70.1%
21 Miscellaneous Revenue	14,300	15,350	5,000	2,000	5,000			0.0%
22 Total Miscellaneous	110,349	99,015	72,500	27,500	25,500			-64.8%
23 Total Revenues	3,283,670	3,299,776	3,198,500	3,251,600	5,363,100			
24 Other Resources:								
25 Transfers In:								
26 From Transportation Improvement Fund	-	-	400,000	400,000	-			-100.0%
27 TOTAL RESOURCES	5,769,924	5,349,085	5,562,100	5,726,100	5,815,900			4.6%

Public Works Street Fund

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
28 REQUIREMENTS:								
29 Expenditures:								
30 Personnel Services:								
31 Municipal Utility Workers	61,358	63,920	68,300	68,300	74,400			8.9%
32 Code Compliance Officer	10,947	11,332	11,800	10,400	10,500			-11.0%
33 GIS	2,469	3,278	3,600	3,500	3,800			5.6%
34 Overtime	5,282	1,938	6,000	6,600	7,000			16.7%
35 Parade Overtime	-	-	2,000	-	-			-100.0%
36 Duty Pay	10,200	9,049	10,400	10,400	10,400			0.0%
37 Clothing Allowance/Cell Phone Stipend	740	736	400	400	400			0.0%
38 Wellness	197	168	700	200	700			0.0%
39 Payroll Taxes	1,810	1,815	2,200	2,000	2,100			-4.5%
40 Retirement	29,661	29,089	38,100	38,700	39,800			4.5%
41 Insurance Benefits	29,364	29,671	35,000	34,000	37,500			7.1%
42 Workers Compensation	813	850	1,200	1,000	1,300			8.3%
43 Total Personnel Services	152,841	151,846	179,700	175,500	187,900			4.6%
44 Materials & Services:								
45 Helmets	890	-	1,500	800	1,500			0.0%
46 Meetings, Travel & Training	577	849	3,000	1,000	3,000			0.0%
47 Public Notices	-	-	500	-	500			0.0%
48 Administrative Services Charges	391,720	397,923	444,500	447,600	457,400			2.9%
49 Contractual Services	143,900	190,679	200,000	252,300	235,200			17.6%
50 Engineering Services	69,073	54,578	50,000	50,000	50,000			0.0%
51 Traffic Engineering SDC Review	7,216	-	5,000	7,000	7,000			40.0%
52 Utilities	799	808	900	900	900			0.0%
53 Telephone	631	1,257	1,200	1,200	1,200			0.0%
54 Gasoline/Diesel	4,266	3,544	5,000	4,000	5,000			0.0%
55 Equipment Maintenance	3,428	2,623	5,000	4,000	5,000			0.0%
56 Sidewalk Maintenance	4,000	-	5,000	5,000	5,000			0.0%
57 Sidewalk Gap and Repair Program	-	-	-	-	200,000			100.0%
58 Operating Materials and Supplies	19,814	20,324	20,000	19,000	20,000			0.0%
59 Street Maintenance & Repair	184,749	154,605	170,000	165,000	170,000			0.0%
60 Street Light Utilities	23,628	24,720	30,000	25,000	30,000			0.0%
61 Traffic Light Utilities	31,925	34,492	32,000	32,000	35,000			9.4%
62 Medical Testing	62	78	200	100	200			0.0%
63 MPO Support/ SKATS	11,723	6,542	18,700	16,000	15,000			-19.8%
64 Total Materials & Services	898,401	893,022	992,500	1,030,900	1,241,900			25.1%
65 Capital Outlay:								
66 Heavy Equipment/Vehicles	-	-	-	-	-			
67 Street Improvements	423,524	-	2,025,000	2,056,200	-			-100.0%
68 Infill and ADA Sidewalk Completions	27,480	21,000	30,000	21,000	30,000			0.0%
69 Verda East Project	-	-	-	-	850,000			100.0%
70 Street Resurfacing	1,450,425	1,452,775	1,100,000	1,265,400	1,550,000			40.9%
71 Signage & Signal Upgrades	94,995	111,861	16,200	32,600	125,000			671.6%
72 Field Equipment	573	3,467	3,600	3,600	3,000			-16.7%
73 Unanticipated Expense	-	-	200,000	-	-			-100.0%
74 Total Capital Outlay	1,996,997	1,589,103	3,374,800	3,378,800	2,558,000			-24.2%
75 Debt Service:								
76 Principal	112,000	116,000	119,000	119,000	123,000			3.4%
77 Interest	39,376	3,596	32,500	32,500	28,800			-11.4%
78 Total Debt Service	151,376	119,596	151,500	151,500	151,800			0.2%
79 Total Expenditures	3,199,615	2,753,567	4,698,500	4,736,700	4,139,600			-11.9%
80 Other Requirements:								
81 Contingency:								
82 Operating Contingency	-	-	104,600	-	321,500			207.4%
83 Transfers Out:								
84 Transportation Improvement Fund	-	-	-	-	400,000			100.0%
85 Stormwater Fund	521,000	521,000	536,600	536,600	563,400			5.0%
86 Total Transfers Out	521,000	521,000	536,600	536,600	963,400			79.5%

Public Works Street Fund

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
Fund Balance:								
Restricted for Debt Service Requirement	150,000	150,000	150,000	150,000	150,000			0.0%
Restricted for Operations	1,899,309	1,924,518	72,400	302,800	241,400			233.4%
Total Fund Balance	2,049,309	2,074,518	222,400	452,800	391,400			76.0%
TOTAL REQUIREMENTS	\$ 5,769,924	\$ 5,349,085	\$ 5,562,100	\$ 5,726,100	\$ 5,815,900			4.6%

Summary of Administrative Service Fund Charges

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 12,009	\$ 13,050	\$ 18,700	\$ 14,500	\$ 19,400			3.7%
City Manager	11,307	9,948	9,500	9,500	9,700			2.1%
Information Systems	19,971	22,610	27,500	20,200	28,500			3.6%
Attorney's Office	17,276	14,311	12,300	11,900	12,600			2.4%
City Recorder	11,327	10,506	11,700	11,700	12,300			5.1%
Human Resources	13,440	10,586	14,000	14,000	14,600			4.3%
Finance	47,792	51,526	57,600	56,700	60,100			4.3%
Facility Maintenance	21,208	15,925	19,700	13,800	16,300			-17.3%
Public Works	237,390	249,461	273,500	295,300	283,900			3.8%
Administrative Services Charges	\$ 391,720	\$ 397,923	\$ 444,500	\$ 447,600	\$ 457,400			2.9%

Budget Notes:

Revenues:

14 The League of Oregon Cities notes that state highway shared revenues are projecting a 1% decrease next year.

Expenditures:

Personnel Services:

30 The Budget provides a 2.6% wage and salary increase for all non-represented staff and 2.6% 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:

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

Capital Outlay:

67 All Roads Traffic Safety (ARTS) River Road signal upgrade project.
82 The contingency is 5% of operating costs including personnel services and materials and services. In addition \$250,000 is set aside until the completion of the Verda Lane project.
84 Repayment of an interfund borrowing for the construction of the Verda Lane Project.
85 The transfer to the Stormwater Fund is the Street Fund's share of stormwater costs.

Debt Service:

75 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
12/1/2026	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	429,000	-	6,542	6,542
6/1/2031	429,000	139,000	6,542	145,542
12/1/2031	290,000	-	4,423	4,423
6/1/2032	290,000	143,000	4,423	147,423
12/1/2032	147,000	-	2,242	2,242
6/1/2033	147,000	147,000	2,242	149,242
	\$ 944,000	\$ 118,586	\$ 1,062,586	

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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 493,533	\$ 450,368	\$ 432,900	\$ 425,200	\$ 393,700			-9.1%
3 Revenues:								
4 Taxes & Assessments:								
5 Lighting District Assessments	408,497	428,319	469,400	440,700	471,500			0.4%
6 Miscellaneous:								
7 Interest Earnings/Miscellaneous	33,697	31,547	19,700	24,400	17,600			-10.7%
8 Total Revenues	442,194	459,866	489,100	465,100	489,100			0.0%
9 TOTAL RESOURCES	935,727	910,234	922,000	890,300	882,800			-4.3%
10 REQUIREMENTS:								
11 Expenditures:								
12 Materials & Services:								
13 Public Notices	463	916	1,200	1,000	1,200			0.0%
14 Administrative Services Charges	36,646	37,386	41,500	42,100	42,900			3.4%
15 Engineering Costs	-	770	3,000	1,000	3,000			0.0%
16 Lighting Costs	443,502	445,970	460,100	450,000	481,500			4.7%
17 Street Lighting Maintenance - KS Area A	4,748	-	10,700	2,500	10,000			-6.5%
18 Total Materials & Services	485,359	485,042	516,500	496,600	538,600			4.3%
19 Total Expenditures	485,359	485,042	516,500	496,600	538,600			4.3%
20 Other Requirements:								
21 Contingency	-	-	130,000	-	150,000			15.4%
22 Fund Balance:								
23 Restricted:								
24 Restricted for Operations	450,368	425,192	275,500	393,700	194,200			-29.5%
25 Total Restricted Fund Balance	450,368	425,192	275,500	393,700	194,200			-29.5%
26 TOTAL REQUIREMENTS	\$ 935,727	\$ 910,234	\$ 922,000	\$ 890,300	\$ 882,800			-4.3%

Summary of Administrative Service Fund Charges

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 728	\$ 835	\$ 1,200	\$ 900	\$ 1,300			8.3%
City Manager	300	298	300	300	300			0.0%
Information Systems	1,362	1,546	1,800	1,300	1,900			5.6%
Attorney's Office	364	382	-	-	-			
City Recorder	266	306	400	400	400			0.0%
Human Resources	852	671	900	900	900			0.0%
Finance	9,293	9,104	10,200	10,000	10,600			3.9%
Facility Maintenance	1,365	1,041	1,300	900	1,100			-15.4%
Public Works	22,116	23,203	25,400	27,400	26,400			3.9%
Administrative Services Charges	\$ 36,646	\$ 37,386	\$ 41,500	\$ 42,100	\$ 42,900			3.4%

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 FY2026-27.

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 FY26-27:

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 FY26-27.

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCE:								
2 Beginning Balance:	\$ 4,047,005	\$ 4,452,728	\$ 1,351,200	\$ 1,370,000	\$ 3,956,800			192.8%
3 Revenues:								
4 Licenses & Fees:								
5 System Development Fees	164,365	263,297	49,600	49,600	50,800			2.4%
6 Miscellaneous:								
7 Interest	211,358	123,926	156,000	67,200	149,600			-4.1%
8 Total Revenues	375,723	387,223	205,600	116,800	200,400			-2.5%
9 Transfers In:								
10 General Fund	30,000	30,000	30,000	30,000	460,000			1433.3%
11 Street Fund	-	-	-	-	400,000			
12 Stormwater Fund	-	-	-	-	100,000			
13 PERS Obligation Fund	-	-	3,500,000	3,500,000	-			-100.0%
14 Total Transfers In	30,000	30,000	3,530,000	3,530,000	960,000			
15 TOTAL RESOURCES	4,452,728	4,869,951	5,086,800	5,016,800	5,117,200			0.6%
16 REQUIREMENTS:								
17 Expenditures:								
18 Capital Outlay:								
19 Improvements	-	-	4,026,800	-	5,117,200			27.1%
20 Total Capital Outlay	-	-	4,026,800	-	5,117,200			27.1%
21 Total Expenditures								
22 Other Requirements:								
23 Transfers Out:								
24 Transfer to General Fund	-	-	460,000	460,000	-			-100.0%
25 Transfer to Street Fund	-	-	400,000	400,000	-			-100.0%
26 Transfer to the Stormwater Fund	-	-	200,000	200,000	-			-100.0%
27 Transfer to PERS Obligation Fund	-	3,500,000	-	-	-			
28 Total Transfers Out	-	3,500,000	1,060,000	1,060,000	-			-100.0%
29 Fund Balance:								
30 Restricted for Improvements	4,452,728	1,369,951	-	3,956,800	-			
31 TOTAL REQUIREMENTS	\$ 4,452,728	\$ 4,869,951	\$ 5,086,800	\$ 5,016,800	\$ 5,117,200			0.6%

Revenues:

- 5 The System Development Fee projections for Fiscal Year 2026-27 assumes 25 new single family homes developed during the year.
- 10 During Fiscal Year 2025-26 the General Fund borrowed \$460,000 from the Transportation Improvement Fund to provide appropriations for the acquisition of property at Keizer Station. The loan will be repaid during Fiscal Year 2026-27.
- 11 During Fiscal Year 2025-26 the Street Fund borrowed \$400,000 to provide appropriations for the Verda Lane Project. The amount will be repaid during Fiscal Year 2026-27.
- 12 During Fiscal Year 2025-26 the Stormwater Fund borrowed \$200,000 to provide appropriation for the Claggett Creek Board Walk Project. The amount will be repaid over the next two fiscal years.
- 13 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:

- 19 No improvements are anticipated in Fiscal Year 2026-27.

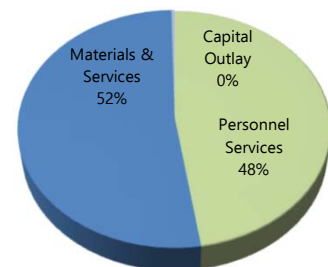
Public Works Stormwater Fund

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 FY25-26

- 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 15th Annual Erosion Control Summit (In person)



Division Goals for FY26-27

- 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 Plan
- Update management plans associated with the new NPDES and WPCF permits
- Complete Claggett Creek Wetland Enhancement project

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 1,631,573	\$ 1,348,234	\$ 1,560,500	\$ 1,497,000	\$ 662,500			-57.5%
3 Revenues:								
4 Charges for Services:								
5 Planning & Construction Fees	9,160	29,500	10,000	25,000	15,000			50.0%
6 Service Fees	1,621,065	1,618,668	1,671,200	1,653,600	1,972,800			18.0%
7 Total Charges for Services	1,630,225	1,648,168	1,681,200	1,678,600	1,987,800			18.2%
8 Intergovernmental:								
9 Grants	10,376	-	-	-	-			
10 Miscellaneous:								
11 Interest	57,042	55,714	45,800	23,800	24,000			-47.6%
12 Miscellaneous Revenue	-	-	-	-	-			
13 Total Miscellaneous	57,042	55,714	45,800	23,800	24,000			-47.6%
14 Total Revenues	1,697,643	1,703,882	1,727,000	1,702,400	2,011,800			16.5%
15 Other Resources:								
16 Transfers In:								
17 Charges to Street Fund	521,000	521,000	536,600	536,600	563,400			5.0%
18 Transfer from Transportation Improvement Fund	-	-	200,000	200,000	-			
19 Total Other Resources	521,000	521,000	736,600	736,600	563,400			-23.5%
20 TOTAL RESOURCES	3,850,216	3,573,116	4,024,100	3,936,000	3,237,700			-19.5%

Public Works Stormwater Fund

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
21 REQUIREMENTS:								
22 Expenditures:								
23 Personnel Services:								
24 Municipal Utility Workers	218,045	234,090	244,500	248,200	265,900			8.8%
25 Planning Staff	1,140	1,231	1,300	1,300	1,400			7.7%
26 Environmental Program Staff	284,208	159,761	322,800	334,400	359,600			11.4%
27 GIS	23,699	31,465	33,700	33,700	35,700			5.9%
28 Overtime	743	1,172	3,000	3,000	3,000			0.0%
29 Duty Pay	10,400	9,409	10,400	10,400	10,400			0.0%
30 Cell Phone - Clothing Allowances	2,312	2,024	1,800	1,400	2,200			22.2%
31 Wellness	1,441	1,442	4,200	3,000	3,000			-28.6%
32 Payroll Taxes	10,833	8,833	13,800	12,400	13,600			-1.4%
33 Retirement	169,799	140,020	239,500	251,300	274,300			14.5%
34 Insurance Benefits	195,947	197,273	232,500	230,000	247,400			6.4%
35 Unemployment	-	1,672	-	-	-			
36 Workers Compensation	17,913	31,991	25,000	10,000	9,000			-64.0%
37 Total Personnel Services	936,480	820,383	1,132,500	1,139,100	1,225,500			8.2%
38 Materials & Services:								
39 Concrete	716	562	5,000	2,500	5,000			0.0%
40 Rock & Backfill	2,331	1,379	2,000	1,500	2,000			0.0%
41 Paving	5,069	2,536	6,000	4,000	6,000			0.0%
42 Meetings, Travel & Training	5,169	6,386	13,000	6,000	8,500			-34.6%
43 Public Notices	-	264	400	400	400			0.0%
44 Administrative Services Charges	484,051	505,447	589,100	546,500	598,500			1.6%
45 Contractual Services	224,699	236,583	265,600	230,000	250,000			-5.9%
46 Engineering Services	55,574	55,418	40,000	36,000	50,000			25.0%
47 Storm Drain Utilities	2,492	2,850	3,000	3,200	3,200			6.7%
48 Telephone	3,468	4,638	4,000	4,000	4,000			0.0%
49 Gasoline	8,115	7,505	8,900	8,000	9,500			6.7%
50 Diesel Fuel	-	6,962	5,000	5,000	5,500			10.0%
51 Vehicle Maintenance	5,058	2,399	5,000	4,000	5,000			0.0%
52 Equipment Maintenance	16,341	10,048	15,000	15,000	15,000			0.0%
53 Permit Renewal & Registration Fees	8,784	8,900	12,300	10,500	11,000			-10.6%
54 Plant Maintenance	15,630	18,418	30,000	25,000	30,000			0.0%
55 Pump Maintenance	3,873	5,113	10,000	3,700	10,000			0.0%
56 Operating Materials & Supplies	17,435	11,093	20,000	18,000	20,000			0.0%
57 Street Sweeping	123,786	104,855	110,000	78,200	280,000			154.5%
58 Medical Testing	475	279	400	400	400			0.0%
59 Lab Tests	7,325	7,751	10,000	10,000	8,500			-15.0%
60 Consumer Confidence Report/ Public Education	10,983	9,897	20,000	17,500	20,000			0.0%
61 Total Materials & Services	1,001,374	1,009,283	1,174,700	1,029,400	1,342,500			14.3%

Public Works Stormwater Fund

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
62 Capital Outlay:								
63 Field Equipment	8,227	4,748	10,000	5,000	5,000			-50.0%
64 Heavy Equipment/Service Vehicle	18,231	54,207	-	-	4,500			
65 Storm Sewer Pipe Extension or Repair	537,670	187,515	1,496,300	1,100,000	-			-100.0%
66 Total Capital Outlay	564,128	246,470	1,506,300	1,105,000	9,500			-99.4%
67 Total Expenditures	2,501,982	2,076,136	3,813,500	3,273,500	2,577,500			-32.4%
68 Other Requirements:								
69 Contingency	-	-	190,900	-	128,900			-32.5%
70 Transfer to Transportation Improvement Fund	-	-	-	-	100,000			
70 Total Other Requirements	-	-	190,900	-	228,900			19.9%
71 Fund Balance:								
72 Assigned	1,348,234	1,496,980	19,700	662,500	431,300			2089.3%
73 TOTAL REQUIREMENTS	\$ 3,850,216	\$ 3,573,116	\$ 4,024,100	\$ 3,936,000	\$ 3,237,700			-19.5%

Summary of Administrative Service Fund Charges

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 37,411	\$ 41,579	\$ 59,700	\$ 46,300	\$ 62,000			3.9%
City Manager	16,810	17,807	18,700	18,600	19,100			2.1%
Information Systems	58,553	73,049	88,900	65,200	92,000			3.5%
Attorney's Office	6,365	7,823	7,300	7,100	7,500			2.7%
City Recorder	16,548	18,870	21,000	20,900	21,900			4.3%
Human Resources	42,117	33,845	44,800	44,700	46,500			3.8%
Finance	31,008	37,824	42,300	41,600	44,100			4.3%
Utility Billing	46,097	52,464	55,700	55,200	58,600			5.2%
Facility Maintenance	66,263	51,001	63,000	44,200	52,000			-17.5%
Public Works	162,879	171,185	187,700	202,700	194,800			3.8%
Administrative Services Charges	\$ 484,051	\$ 505,447	\$ 589,100	\$ 546,500	\$ 598,500			1.6%

Budget Notes:

Revenues:

- 6 The Stormwater service fee, which was last adjusted January 1, 2026, is \$7.89 per month per equivalent service unit. One equivalent service unit is approximately the size of a typical single family property. The Fiscal Year 2026-27 provides for a 35% increase effective January 1, 2027. This increases the stormwater services fee from \$7.89 to \$10.65 per month per equivalent service unit. The increase is anticipated to generate \$292,800 in additional revenue.

Expenditures:

Personnel Services:

- 23 The Budget provides a 2.6% 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:

- 44 Administrative Service Charges increased primarily due to personnel service increases associated with salary and wage, retirement and insurance expenses.
- 45 Contractual Services includes Video Inspection services, Vegetated Stormwater Facility Maintenance costs, and other routine costs.
- 57 The City anticipates a significant increase in street sweeping costs as the result of changing street sweeping contractors.

Capital Outlay

- 66 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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
RESOURCES:								
1 Beginning Balance:	\$ 498,477	\$ 482,110	\$ 422,200	\$ 433,200	\$ 350,800			-16.9%
2 Revenues:								
3 Charges for Services:								
4 Plan/Construction Fees	5,921	10,489	-	-	-			
5 Salem Sewer Billing	6,925,487	7,202,447	7,604,600	7,413,600	7,784,300			2.4%
6 Sewer Administration Fee	380,945	382,064	381,600	381,600	381,600			0.0%
7 Total Charges for Services	7,312,353	7,595,000	7,986,200	7,795,200	8,165,900			2.3%
8 Miscellaneous:								
9 Interest Earnings	17,265	15,836	13,300	7,800	6,500			-51.1%
10 Total Miscellaneous	17,265	15,836	13,300	7,800	6,500			-51.1%
11 Total Revenues	7,329,618	7,610,836	7,999,500	7,803,000	8,172,400			2.2%
12 TOTAL RESOURCES	7,828,095	8,092,946	8,421,700	8,236,200	8,523,200			1.2%
13 REQUIREMENTS:								
14 Expenditures:								
15 Personnel Services:								
16 Planning Staff	1,140	1,231	1,300	1,300	1,300			0.0%
17 Cell Phone Stipend	9	9	100	100	100			0.0%
18 Wellness	4	3	100	100	100			0.0%
19 Payroll Taxes	23	25	100	100	100			0.0%
20 Retirement	375	405	500	400	500			0.0%
21 Insurance Benefits	244	267	300	300	300			0.0%
22 Workers Compensation	43	45	100	100	100			0.0%
23 Total Personnel Services	1,838	1,985	2,500	2,400	2,500			0.0%
24 Materials & Services:								
25 Public Notices	-	-	100	-	200			100.0%
26 Administrative Services Charges	400,874	438,656	487,700	469,400	507,200			4.0%
27 Engineering Services	-	-	500	-	-			-100.0%
28 Salem Sewer Payments	6,943,273	7,219,145	7,604,600	7,413,600	7,784,300			2.4%
29 Emergency Management Expense	-	-	1,000	-	-			-100.0%
30 Miscellaneous Expense	-	-	1,000	-	-			-100.0%
31 Total Materials & Services	7,344,147	7,657,801	8,094,900	7,883,000	8,291,700			2.4%
32 Total Expenditures	7,345,985	7,659,786	8,097,400	7,885,400	8,294,200			2.4%
33 Other Requirements:								
34 Contingency	-	-	40,000	-	50,000			25.0%
35 Total Other Requirements	-	-	40,000	-	50,000			25.0%
36 Fund Balance:								
37 Committed for Future Operations	482,110	433,160	284,300	350,800	179,000			-37.0%
38 TOTAL REQUIREMENTS	\$7,828,095	\$ 8,092,946	\$ 8,421,700	\$ 8,236,200	\$8,523,200			1.2%

Public Works Sewer Fund

Summary of Administrative Service Fund Charges

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 8,589	\$ 9,636	\$ 13,900	\$ 10,800	\$ 14,400			3.6%
City Manager	3,502	3,880	5,200	5,200	5,400			3.8%
Information Systems	23,966	26,379	32,100	23,600	33,200			3.4%
Attorney's Office	727	1,622	4,100	4,000	4,200			2.4%
City Recorder	3,451	4,182	4,600	4,600	4,800			4.3%
Human Resources	9,654	7,828	10,400	10,400	10,800			3.8%
Finance	94,921	101,082	113,100	111,300	117,800			4.2%
Utility Billing	216,663	246,763	261,900	259,300	275,600			5.2%
Facility Maintenance	15,292	11,866	14,600	10,200	12,100			-17.1%
Public Works	24,109	25,418	27,800	30,000	28,900			4.0%
Administrative Services Charges	\$ 400,874	\$ 438,656	\$ 487,700	\$ 469,400	\$ 507,200			4.0%

Budget Notes:

Revenues:

- 5 The City of Salem has been operating off an even rate slope model for setting its sewer rates. The joint Water Wastewater Task Force will convene during 2026 to recommend Stormwater rates effective January 1, 1027 and Janaury 1, 2028. Based on historical trends it is anticipated to be an approximately 5%
- 6 The Sewer Administration Fee is \$5.95 per bi-monthly bill set January 2015.

Expenditures:

Personnel Services:

- 15 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.
- 26 Administrative Service Charges increased primarily due to personnel service increases associated with salary and wage, retirement and insurance expenses.
- 28 The increase in Salem Sewer Payments reflects an anticipated rate increase of approximately 5% effective January 1, 2027.

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	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 298,972	\$ 401,901	\$447,400	\$ 453,600	\$503,500			12.5%
3 Revenues:								
4 Licenses & Fees:								
5 System Development Fee	86,238	31,407	15,000	31,400	15,000			0.0%
6 Miscellaneous:								
7 Interest	16,691	20,288	13,300	18,500	15,400			15.8%
8 Total Revenues	102,929	51,695	28,300	49,900	30,400			7.4%
9 TOTAL RESOURCES	401,901	453,596	475,700	503,500	533,900			12.2%
10 REQUIREMENTS:								
11 Expenditures:								
12 Capital Outlay:								
13 Sewer Line Extensions	-	-	400,000	-	533,900			33.5%
14 Total Capital Outlay	-	-	400,000	-	533,900			33.5%
15 Fund Balance:								
16 Restricted for Improvements	401,901	453,596	75,700	503,500	-			-100.0%
17 TOTAL REQUIREMENTS	\$ 401,901	\$ 453,596	\$475,700	\$ 503,500	\$533,900			12.2%

Budget Notes:

Revenues:

5 The System Development Fee projections for FY26-27 assumes 2 acres of development.

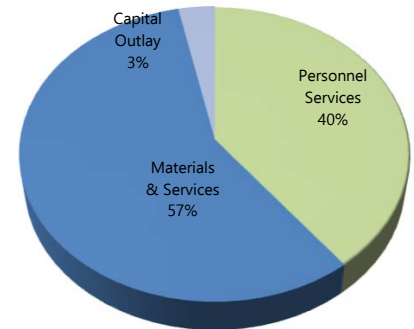
Public Works Water Fund

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 FY25-26

- Replaced 165 non-functioning meters with new more accurate meters (including (3) 4" (3) 3", (9) 2", and (10) 1- 1/2" meters).
- Installed 35 new meter sets for new water services (including (2) 3", (4) 2" and (3) 1-1/2" meters).
- Completed 8 water main repairs (leak prevention).
- Replaced/Upgraded 3 water services.
- Replaced a 2005 F-550 Service Truck.
- Continued updating distribution system to ensure adequate volume and pressure delivery to customers.
- Continued developing a comprehensive integrated public education program with the Stormwater Division



Division Goals for FY26-27

- Continue updating distribution system to ensure adequate volume and pressure delivery to residents
- Continue implementing a comprehensive integrated public education program with the Stormwater Division
- Continue to monitor and evaluate revenues on accounts with new large meters installed in previous years.
- Replace Customer Service Vehicle and add an additional vehicle for services, programs, and On-Call Duty staff.
- Complete well rehabilitations at Delta.

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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 1,181,489	\$ 1,117,480	\$ 1,258,100	\$ 1,316,800	\$ 1,014,000			-19.4%
3 Revenues:								
4 Licenses & Fees:								
5 Planning & Construction Fees	8,252	25,749	5,000	12,000	5,000			0.0%
6 Service Fees	46,315	34,499	20,000	35,000	20,000			0.0%
7 Diesel Fuel Sales	26,665	54,132	40,000	50,000	50,000			25.0%
8 Live Tap Reimbursement	37,815	56,223	20,000	18,000	20,000			0.0%
9 Total Licenses & Fees	119,047	170,603	85,000	115,000	95,000			11.8%
10 Charges for Services:								
11 Water Sales	3,740,739	3,782,489	3,717,700	3,845,000	4,085,800			9.9%
12 Intergovernmental:								
13 Grants	28,792	-	-	-	-			
14 Miscellaneous:								
15 Interest	69,172	65,045	49,900	44,200	36,900			-26.1%
16 Miscellaneous	51,760	34,996	7,000	150,000	50,000			614.3%
17 Total Miscellaneous	120,932	100,041	56,900	194,200	86,900			52.7%
18 Other Resources:								
19 Transfers In:								
20 American Rescue Plan Act Fund	-	150,000	-	-	-			
21 Total Transfers In	-	150,000	-	-	-			
22 TOTAL RESOURCES	5,190,999	5,320,613	5,117,700	5,471,000	5,281,700			3.2%

Public Works Water Fund

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
23 REQUIREMENTS:								
24 Expenditures:								
25 Personnel Services:								
26 Municipal Utility Workers	729,962	778,767	851,500	827,000	876,800			3.0%
27 GIS	18,267	24,254	26,000	26,000	27,500			5.8%
28 Planning Staff	1,140	1,231	1,300	1,300	1,400			7.7%
29 Overtime	17,191	18,231	20,000	39,000	20,000			0.0%
30 Duty Pay	21,000	23,257	20,800	20,800	20,800			0.0%
31 Cell Phone/Clothing Allowance	4,289	4,289	5,200	5,200	5,200			0.0%
32 Wellness	1,874	1,908	6,100	3,000	5,100			-16.4%
33 Payroll Taxes	15,788	17,145	20,700	18,100	19,200			-7.2%
34 Retirement	252,832	265,575	359,900	346,500	370,600			3.0%
35 Insurance Benefits	283,662	285,573	350,800	346,000	368,800			5.1%
36 Unemployment	3,950	-	-	-	-			
37 Workers Compensation	32,853	(5,932)	15,600	25,000	11,300			-27.6%
38 Total Personnel Services	1,382,808	1,414,298	1,677,900	1,657,900	1,726,700			2.9%
39 Materials & Services:								
40 Concrete	14,445	4,997	15,000	15,000	15,000			0.0%
41 Rock & Backfill	8,942	6,197	6,500	6,500	6,500			0.0%
42 Paving	29,143	13,380	22,000	15,000	22,000			0.0%
43 Sequestering Agent	19,642	8,893	23,000	8,900	12,000			-47.8%
44 Fluoride	15,016	18,770	22,000	25,800	27,000			22.7%
45 Meetings, Travel & Training	14,092	16,232	24,000	15,000	20,000			-16.7%
46 Public Notices	120	150	300	300	300			0.0%
47 Administrative Services Charges	872,407	903,435	1,041,800	973,100	1,064,300			2.2%
48 Contractual Services	21,012	20,999	50,300	35,000	35,000			-30.4%
49 Flagging	1,932	515	3,500	3,500	3,500			0.0%
50 Engineering Services	43,720	12,574	20,000	25,000	30,000			50.0%
51 Electricity	344,175	405,145	400,000	415,000	425,000			6.3%
52 Natural Gas	2,780	2,606	3,000	3,000	3,000			0.0%
53 Telephone	6,469	8,780	8,800	6,500	8,800			0.0%
54 Telemetry	3,589	6,131	15,500	5,000	10,000			-35.5%
55 Gasoline	10,364	9,113	15,000	9,800	15,000			0.0%
56 Diesel Fuel	62,017	55,177	65,000	70,500	70,000			7.7%
57 Vehicle Maintenance	10,534	7,838	20,000	20,000	20,000			0.0%
58 Equipment Maintenance	28,587	12,765	15,000	10,500	15,000			0.0%
59 Plant Maintenance	93,978	94,569	100,000	100,000	140,000			40.0%
60 Live Taps	45,560	33,015	15,000	23,600	35,000			133.3%
61 Pump House Maintenance	22,915	15,302	20,500	20,500	20,500			0.0%
62 Pump Maintenance	57,543	100,038	100,000	100,000	285,000			185.0%
63 Operating Materials & Supplies	50,821	36,360	40,000	35,000	40,000			0.0%
64 Medical Testing	631	1,351	800	1,500	1,500			87.5%
65 Water Mains	-	-	40,000	37,000	40,000			0.0%
66 Lab Tests	38,618	56,099	56,500	56,500	56,500			0.0%
67 Contract Meter Reading	42,136	63,850	66,800	66,800	70,000			4.8%
68 Consumer Confidence Report	11,013	10,393	10,000	10,000	10,500			5.0%
69 Total Materials & Services	1,872,201	1,924,674	2,220,300	2,114,300	2,501,400			12.7%
70 Capital Outlay:								
71 Field Equipment	19,612	13,286	32,800	32,800	13,500			-58.8%
72 Water Meters	42,133	49,036	50,000	50,000	50,000			0.0%
73 Heavy Equipment/Vehicle	156,765	102,497	115,000	102,000	81,000			-29.6%
74 Unanticipated Expense	-	-	15,000	-	-			-100.0%
75 Total Capital Outlay	218,510	164,819	212,800	184,800	144,500			-32.1%

Public Works Water Fund

	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	PRIOR BUDGET
76 Total Expenditures	3,473,519	3,503,791	4,111,000	3,957,000	4,372,600			6.4%
77 Other Requirements:								
78 Contingency	-	-	205,600	-	211,400			2.8%
79 Transfer to Water Facility Replacement Reserve	600,000	500,000	500,000	500,000	-			-100.0%
80 Total Other Requirements	600,000	500,000	705,600	500,000	211,400			-70.0%
81 Fund Balance:								
82 Restricted for Operations	1,117,480	1,316,822	301,100	1,014,000	697,700			131.7%
83 TOTAL REQUIREMENTS	\$ 5,190,999	\$ 5,320,613	\$ 5,117,700	\$ 5,471,000	\$ 5,281,700			3.2%

Summary of Administrative Service Fund Charges

	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	PRIOR BUDGET
City-Wide Administration	\$ 56,918	\$ 62,976	\$ 90,400	\$ 70,000	\$ 93,900			3.9%
City Manager	23,514	23,179	24,900	24,800	25,500			2.4%
Information Systems	90,508	108,511	131,900	96,800	136,600			3.6%
Attorney's Office	3,364	1,240	1,400	1,400	1,400			0.0%
City Recorder	23,539	24,583	27,400	27,300	28,600			4.4%
Human Resources	63,980	51,215	67,900	67,700	70,500			3.8%
Finance	94,921	101,082	113,100	111,300	117,800			4.2%
Utility Billing	198,206	225,717	239,600	237,200	252,100			5.2%
Facility Maintenance	100,759	77,230	95,500	67,000	78,800			-17.5%
Public Works	216,698	227,702	249,700	269,600	259,100			3.8%
Administrative Service Charges	\$ 872,407	\$ 903,435	\$ 1,041,800	\$ 973,100	\$ 1,064,300			2.2%

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. The Fiscal Year 2026-27 provides for a 10% increase effective January 1, 2027. The increase will provide approximately \$157,800 in additional revenue for the water system.

Expenditures:

Personnel Services:

- 25 The Budget provides a 2.6% 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 increase includes necessary rehabilitation of three wells, a new variable frequency drive for one pump motor, maintenance service on two additional motors, and contract service work on back-up engines/generators.

Capital Outlay:

- 71 New canopy for work truck to protect and secure onboard tools and equipment
- Specialize testing diffusers for hydrant maintenance program (testing and flushing).
- 73 Replacement vehicle for Customer Service (all-wheel drive Ford Maverick Hybrid); New vehicle (all-wheel drive Ford Maverick Hybrid) to serve staff, programs, and On-Call Duty.

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 2026-27 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 FY25-26

- Continued steel water main replacement program
- Purchased and installed de-gassers at Meadows filter plant.

Capital Improvements Planned FY26-27

- Continue the steel water main replacement program

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 465,396	\$ 385,703	\$ 295,700	\$ 466,100	\$ 292,100			-1.2%
3 Revenues:								
4 Licenses & Fees:								
5 System Development Fees	154,235	82,620	37,900	85,000	38,700			2.1%
6 Miscellaneous:								
7 Interest	29,222	27,733	25,000	22,500	18,800			-24.8%
8 Total Miscellaneous	29,222	27,733	25,000	22,500	18,800			-24.8%
9 Total Revenues	183,457	110,353	62,900	107,500	57,500			-8.6%
10 Other Resources:								
11 Transfers In:								
12 Transfer from Water Fund	600,000	500,000	500,000	500,000	-			-100.0%
13 Total Other Resources	600,000	500,000	500,000	500,000	-			-100.0%
14 TOTAL RESOURCES	1,248,853	996,056	858,600	1,073,600	349,600			-59.3%
15 REQUIREMENTS:								
16 Expenditures:								
17 Capital Outlay:								
18 Supply/Treatment	577,316	162,814	300,000	291,500	85,000			-71.7%
19 Transmission & Distribution Mains	285,834	367,126	400,000	490,000	264,600			-33.9%
20 Unanticipated Expenses	-	-	150,000	-	-			-100.0%
21 Total Capital Outlay	863,150	529,940	850,000	781,500	349,600			-58.9%
22 Fund Balance:								
23 Restricted for Improvements	385,703	466,116	8,600	292,100	-			-100.0%
24 Total Fund Balance	385,703	466,116	8,600	292,100	-			-100.0%
25 TOTAL REQUIREMENTS	\$ 1,248,853	\$ 996,056	\$ 858,600	\$ 1,073,600	\$ 349,600			-59.3%

Budget Notes:

Revenues:

- 5 The System Development Fee projections for Fiscal Year 2026-27 assumes 25 new single family homes.

Expenditures:

- 18 Includes \$25,000 for a water meter at Weisner intertie with Salem and \$60,000 for telemetry system upgrades.
- 19 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 five 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.

Division Goals for FY 2025-26

Complete Phase 2 redevelopment of Bob Newton Family Park.

Division Goals for FY 2026-27

Replace Play Structure at County Glen Park

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balances:								
3 Unrestricted Beginning Balance	\$ 473,590	\$ 931,758	\$ 790,900	\$ 790,600	\$ 415,700			-47.4%
4 Developers Tree Reimbursements	39,619	-	39,400	39,700	23,700			-39.8%
5 Total Beginning Balances	513,209	931,758	830,300	830,300	439,400			-47.1%
6 Revenues:								
7 Licenses & Fees:								
8 Park Services Fees	686,263	690,605	728,000	735,000	823,700			13.1%
9 Park Reservation Fees	8,714	11,684	5,000	5,000	5,000			0.0%
10 Amphitheater Rental Fees	278	1,465	3,500	3,500	3,500			0.0%
11 Total Licenses & Fees	695,255	703,754	736,500	743,500	832,200			13.0%
12 Intergovernmental:								
13 MAP Boat Ramp Grant	9,400	-	9,400	9,400	-			-100.0%
14 Grants	61,087	-	-	-	-			
15 Total Intergovernmental	70,487	-	9,400	9,400	-			-100.0%
16 Miscellaneous:								
17 Park Rental Income	93,432	116,327	107,000	99,000	107,000			0.0%
18 Park Donations	2,450	550	-	1,000	-			
19 Developers Tree Reimbursements	1,882	18,050	-	-	-			
20 Miscellaneous	4,533	9,001	5,000	7,000	5,000			
21 Total Miscellaneous	102,297	143,928	112,000	107,000	112,000			0.0%
22 Other Resources:								
23 Transfers In:								
24 Transfer from the General Fund	360,800	360,800	360,800	360,800	360,800			0.0%
25 Total Resources	1,742,048	2,140,240	2,049,000	2,051,000	1,744,400			-14.9%

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
26 Expenditures:								
27 Personnel Services:								
28 Municipal Utility Workers	273,116	310,359	333,400	327,900	343,900			3.1%
29 GIS	4,938	6,556	7,100	7,000	7,500			5.6%
30 Overtime	-	232	800	2,000	2,000			150.0%
31 Clothing/Phone Stipends	2,770	2,520	2,800	2,800	2,800			0.0%
32 Wellness	1,228	1,110	2,500	1,500	2,500			0.0%
33 Payroll Taxes	5,657	6,451	7,800	6,700	7,200			-7.7%
34 Retirement	87,958	102,245	134,700	129,900	139,000			3.2%
35 Insurance Benefits	101,725	102,379	120,600	120,000	155,900			29.3%
36 Workers Compensation	2,420	2,194	4,000	10,300	4,500			12.5%
37 Total Personnel Services	479,812	534,046	613,700	608,100	665,300			8.4%
38 Materials & Services:								
39 Parks Materials & Supplies	58,011	52,741	60,000	55,000	60,000			0.0%
40 Meetings, Travel & Training	1,479	1,763	1,500	1,000	1,500			0.0%
41 Public Notices	-	150	400	400	400			0.0%
42 Contractual Services	81,774	105,660	92,000	90,000	92,000			0.0%
43 Developers Tree Expenses	4,985	3,159	20,000	16,000	20,000			0%
44 Temporary Labor	66,064	42,360	83,000	75,000	83,000			0.0%
45 Utilities	8,549	23,085	9,100	15,000	18,000			97.8%
46 Telephone	2,729	3,306	2,900	2,900	2,900			0.0%
47 Gasoline	13,067	12,924	12,000	12,000	14,000			16.7%
48 Diesel	-	823	1,200	1,200	1,200			0.0%
49 Vehicle Maintenance	13,960	6,785	7,000	8,500	9,500			35.7%
50 Equipment Maintenance	14,553	3,506	8,000	6,500	8,000			0.0%
51 Boat Ramp Maintenance	8,007	3,706	4,700	4,700	4,700			0%
52 Keizer Rotary Amphitheater	2,107	2,831	5,000	5,000	5,000			0%
53 Medical Testing	499	232	600	600	600			0.0%
54 Grant Program	1,046	11,746	15,000	8,000	15,000			0.0%
55 Park Rental Program Expenses	9,582	9,535	35,000	44,000	30,000			-14.3%
54 Little League Park Maintenance	2,286	2,134	25,000	5,000	-			-100.0%
55 Total Materials & Services	288,698	286,446	382,400	350,800	365,800			-4.3%
56 Capital Outlay:								
57 Field Equipment	3,212	1,368	3,300	2,000	3,300			0.0%
58 Vehicles	-	56,176	-	-	-			
59 Equipment	10,849	19,818	20,000	20,700	-			-100.0%
60 Capital Improvements	27,719	412,042	794,200	610,000	500,000			-37.0%
61 Total Capital Outlay	41,780	489,404	817,500	632,700	503,300			-38.4%
62 Total Expenditures	810,290	1,309,896	1,813,600	1,591,600	1,534,400			-15.4%
63 Other Requirements:								
64 Contingency:								
65 Operating Contingency	-	-	100,000	-	51,600			-48.4%
66 Total Contingency	-	-	100,000	-	51,600			-48.4%
67 Transfers Out:								
68 Sport Facility	-	-	20,000	20,000	-			-100.0%
69 Total Transfers Out	-	-	20,000	20,000	-			
70 Fund Balance:								
71 Restricted for Operations	931,758	830,344	115,400	439,400	158,400			37.3%
72 Total Fund Balance	931,758	830,344	115,400	439,400	158,400			37.3%
73 Total Requirements	\$ 1,742,048	\$ 2,140,240	\$ 2,049,000	\$2,051,000	\$ 1,744,400			-34.4%

Budget Notes:**Resources:**

- 8 The Park Services Fee is currently \$4.50 per month for single family residences and non-residential locations and \$3.88 per unit per month for multi-family dwellings. In addition age related and low income discounts are available. The Fiscal Year 2026-27 provides for a \$0.56 or 12.5% increase effective January 1, 2027. This increases the single family residences to \$5.06 per month and \$4.37 for multi-family dwellings. The increase will provide approximately \$43,500 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 FY26-27 budget is 2.7% of budgeted revenues.

Personnel Services:

- 27 The Budget provides a 2.6% wage and salary increase for all non-represented staff and 2.6% 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:

- 54 Costs associated with the Little League Fields are now accounted for in the Sport Facilities Fund.

Capital Outlay:

- 60 Move and replace play structure at County Glen Park. The play structure is 24 years old and near end of life for replacement parts. Several features around the structure have been removed as they were broken and not able to be repaired. In addition the structure utilizes wood chips for fall protection that limits ADA accessibility. The intent is to replace the structure further away from the adjacent street to further improve the structures safety.
- 61 The Park Fund Capital Improvement Plan calls for capital outlay expenditures of approximately \$500,000 per year for the next five years.
- 65 Contingency is 5% of Personnel Services and Materials and Services.

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 2025-26

- Complete the Gold Star Memorial at PFC Ryan J. Hill Park
- Engineering work for the Keizer Rapids Park Turf Field Phase 3

Goals for FY 2026-27

- Complete Keizer Rapids Park Turf Field Phase 3

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 1,645,355	\$ 1,599,012	\$ 1,354,800	\$ 1,449,400	\$ 2,126,200			56.9%
3 Revenues:								
4 Licenses & Fees:								
5 System Development Fees	194,067	109,476	67,300	60,000	68,800			2.2%
6 Intergovernmental:								
7 Grants - Gold Star Memorial	-	-	84,200	47,700	-			-100.0%
8 Grants - Keizer Rapids Park Turf Field Phase 3	-	-	750,000	750,000	-			-100.0%
Total Intergovernmental	-	-	834,200	797,700	-			-100.0%
9 Miscellaneous:								
10 Interest	88,634	67,138	66,800	68,100	56,800			-15.0%
11 Turf Field Sinking Fund Contribution	-	-	120,000	30,000	210,000			75.0%
12 Donations	850	1,240	-	-	200,000			
Total Miscellaneous	89,484	68,378	186,800	98,100	466,800			149.9%
14 Total Revenues	283,551	177,854	1,088,300	955,800	535,600			-50.8%
15 Transfers In:								
16 General Fund - Transient Occupancy Tax	-	-	-	-	200,000			
Total Transfers In	-	-	-	-	200,000			
18 TOTAL RESOURCES	1,928,906	1,776,866	2,443,100	2,405,200	2,861,800			17.1%
19 REQUIREMENTS:								
20 Expenditures:								
21 Capital Outlay:								
22 Acquisition and Development	4,286	70,927	-	1,000	71,000			
23 Improvements	325,608	256,442	1,478,200	200,000	180,000			-87.8%
24 Gold Star Memorial Project	-	54	84,200	38,000	-			
25 Keizer Rapids Park Turf Field Phase 3	-	-	750,000	40,000	1,110,000			48.0%
Total Capital Outlay	329,894	327,423	2,312,400	279,000	1,361,000			-41.1%
27 Other Requirements:								
28 Contingency - Turf Field Replacement	-	-	120,000	-	240,000			
29 Contingency	-	-	-	-	1,260,800			
Total Contingency	-	-	120,000	-	1,500,800			1150.7%
30 Fund Balance:								
31 Restricted for Improvements	1,599,012	1,449,443	10,700	2,126,200	-			-100.0%
32 TOTAL REQUIREMENTS	\$ 1,928,906	\$ 1,776,866	\$ 2,443,100	\$ 2,405,200	\$ 2,861,800			17.1%

Budget Notes:

Revenues:

- 5 The System Development Fee projections for FY26-27 assumes 25 new single family homes during the year.
- 12 Field naming rights for the Turf Fields at Keizer Rapids Park, proceeds to be used for Phase 3.
- 16 Transfer from the General Fund - Transient Occupancy Tax to provide resources for the Keizer Rapids Park Turf Field Phase 3 project.

Expenditures:

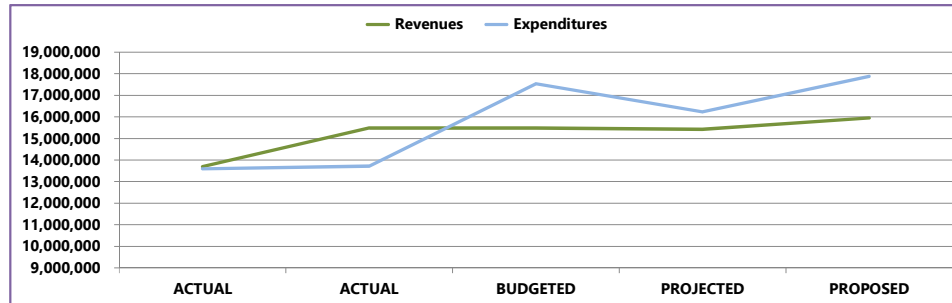
- 22 Property acquisition at Claggett Creek Park.
- 23 Includes the SDC eligible portion of Keizer Rapids Turf Fields Phase 3.
- 28 The turf fields at Keizer Rapids Park have an estimated life of approximately 10 years. The managers of the turf fields have committed to providing \$120,000 per year to have resources available to replace the turf.
- 29 Contingency is set aside in the event park projects are identified which can utilize system development charge funding.

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.

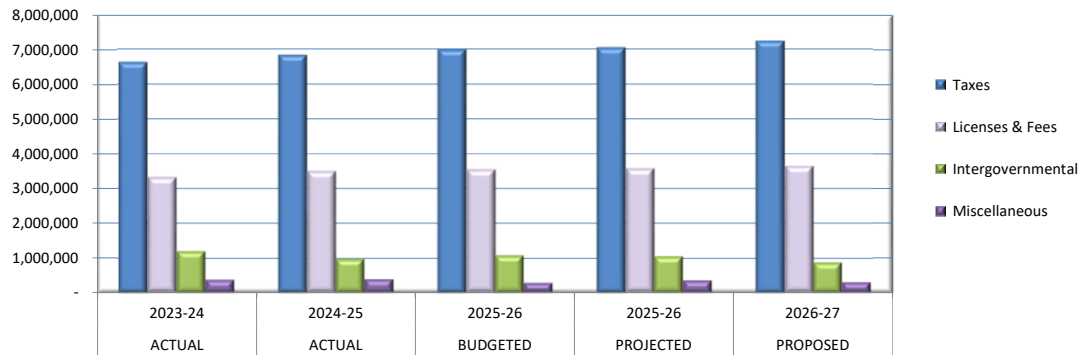
General Fund Revenues and Expenditures



	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balances	\$ 4,122,259	\$ 4,225,633	\$ 5,462,700	\$ 5,993,400	\$ 5,199,500			-4.8%
3 Revenues:								
4 Taxes & Assessments	6,640,699	7,239,131	7,300,000	7,338,200	7,612,100			4.3%
5 Licenses & Fees	3,418,357	3,582,470	3,608,400	3,665,500	3,723,100			3.2%
6 Intergovernmental	1,766,095	1,718,643	1,704,000	1,600,700	1,443,400			-15.3%
7 Fines & Forfeitures	445,387	291,358	258,000	343,700	353,000			36.8%
8 Charges for Services	19,117	2,070	2,000	7,000	2,000			0.0%
9 Miscellaneous	397,993	471,235	344,000	423,500	338,400			-1.6%
10 Total Revenues	12,687,648	13,304,907	13,216,400	13,378,600	13,472,000			1.9%
11 Other Resources:								
12 Transfers In	1,008,000	2,178,800	2,266,300	2,046,400	2,479,000			9.4%
13 Total Other Resources:	1,008,000	2,178,800	2,266,300	2,046,400	2,479,000			9.4%
14 TOTAL RESOURCES	17,817,907	19,709,340	20,945,400	21,418,400	21,150,500			1.0%
15 REQUIREMENTS:								
16 Expenditures:								
17 Administration	2,685,146	2,626,830	3,737,000	3,302,100	3,180,900			-14.9%
18 Planning	548,658	574,778	698,300	582,600	711,300			1.9%
19 Municipal Court	195,340	208,500	233,800	231,800	250,600			7.2%
20 Police	9,772,330	9,807,368	11,746,600	11,393,200	12,152,400			3.5%
21 Transient Occupancy Tax	-	107,737	201,300	193,400	156,000			-22.5%
22 Total Expenditures	13,201,474	13,325,213	16,617,000	15,703,100	16,451,200			-1.0%
23 Other Requirements:								
24 Transfers Out	390,800	390,800	865,800	515,800	1,230,800			42.2%
25 Contingency	-	-	50,000	-	200,000			300.0%
26 Total Other Requirements	390,800	390,800	915,800	515,800	1,430,800			56.2%
27 Fund Balance:								
28 Committed	-	-	-	-	-			
29 Unassigned	4,225,633	5,993,327	3,412,600	5,199,500	3,268,500			-4.2%
30 Total Fund Balance	4,225,633	5,993,327	3,412,600	5,199,500	3,268,500			-4.2%
31 TOTAL REQUIREMENTS	\$ 17,817,907	\$ 19,709,340	\$ 20,945,400	\$ 21,418,400	\$ 21,150,500			1.0%

Ending Fund Balance As a Percentage of Revenue	38.7%	22.0%	33.7%	20.5%
Revenues in Excess of Current Expenditures	\$ 1,767,694	\$ (2,050,100)	\$ (793,900)	\$ (1,931,000)

General Fund Non-Departmental Resources



	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balances								
3 Unrestricted Beginning Bal \$	3,895,787	3,955,853	5,133,000	5,673,200	4,907,900			-4.4%
4 Total Beginning Balances	3,895,787	3,955,853	5,133,000	5,673,200	4,907,900			-4.4%
5 Taxes:								
6 Current Taxes	6,374,832	6,555,529	6,719,000	6,763,200	6,966,100			3.7%
7 Prior Year Taxes	80,862	100,281	100,000	100,000	100,000			0.0%
8 Sales Taxes	185,005	194,655	189,000	195,000	190,000			0.5%
9 Total Taxes	6,640,699	6,850,465	7,008,000	7,058,200	7,256,100			3.5%
10 Licenses & Fees:								
11 Electric Franchise	1,378,314	1,525,440	1,578,600	1,574,700	1,613,300			2.2%
12 Natural Gas Franchise	463,355	492,584	465,000	505,400	513,400			10.4%
13 Telephone Franchise	23,011	18,245	19,100	17,300	16,400			-14.1%
14 Cable Television Franchise	401,005	366,329	341,400	350,600	333,100			-2.4%
15 Sanitation Franchise	374,383	394,637	403,100	409,000	413,100			2.5%
16 Water Sales Assessments	197,290	197,921	207,400	202,500	215,400			3.9%
17 Sewer License Fee	383,819	397,968	421,600	412,600	429,300			1.8%
18 Stormwater Franchise	85,094	84,943	96,200	86,400	101,100			5.1%
19 Other Franchise	4,000	4,000	4,000	4,000	4,000			0.0%
20 Liquor Licenses	2,660	3,055	3,000	2,800	3,000			0.0%
21 Lien Search Fee	18,509	20,640	19,000	19,000	19,000			0.0%
22 Total Licenses & Fees	3,331,440	3,505,762	3,558,400	3,584,300	3,661,100			2.9%
23 Intergovernmental:								
24 Cigarette Tax	25,929	22,100	20,500	20,700	18,000			-12.2%
25 Liquor Tax	745,877	620,641	612,600	574,000	562,000			-8.3%
26 State Revenue Sharing	417,748	343,998	338,400	327,500	304,600			-10.0%
27 Grants - State	-	-	100,000	100,000	-			-100.0%
28 Grants - County	15,000	-	20,000	36,000	-			-100.0%
29 Total Intergovernmental	1,204,554	986,739	1,091,500	1,058,200	884,600			-19.0%
30 Miscellaneous:								
31 Stadium Rent	44,358	46,380	41,500	71,500	50,000			20.5%
32 Interest	281,860	307,262	195,000	242,600	200,000			2.6%
33 Rental and Property Incom	100	15,890	15,100	20,900	25,100			66.2%
34 Cell Tower Rent	27,900	23,786	27,000	26,000	27,000			0.0%
35 Art Walk Revenue	1,200	-	-	-	-			-
36 Parks SDC Admin Fee	21,673	12,164	6,000	4,100	6,000			0.0%
37 Miscellaneous Revenue	4,839	3,508	5,000	4,000	5,000			0.0%
38 Total Miscellaneous	381,930	408,990	289,600	369,100	313,100			8.1%

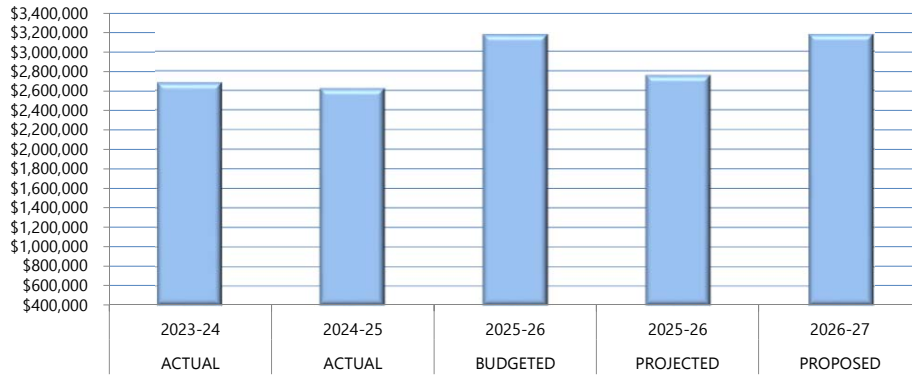
General Fund Non-Departmental Resources

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	% CHANGE PRIOR BUDGET
39 Transfers In:						
40 Transportation Improve	-	-	460,000	460,000	-	-100.0%
41 Total Transfers In	-	-	460,000	460,000	-	-100.0%
42 TOTAL RESOURCES	\$ 11,558,623	\$ 11,751,956	\$12,407,500	\$12,529,800	\$ 17,022,800	37.2%

Budget Notes:

- 6 Property Tax Revenues are expected to increase 3% primarily from increased taxable assessed value.
- 7 Prior year Property Tax revenues are based on a five year average.
- 11 Revenue estimates include a PGE rate increase of 2.2% effective effective April 2026 and a Salem Electric rate increase of 5.4% effective April 2, 2026.
- 12 NW Natural implemented a 5% rate increase effective October 2025.
- 13 Telephone franchise revenues continue to decline as more users switch from landlines to cellular phones which are not subject to franchise tax.
- 14 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%.
- 15 Sanitation revenues increased 2% effective January 1, 2026
- 17-19 City Utility assessments and fees are expected to increase commensurate with the rate increases anticipated in FY2026-27.
- 24 The League of Oregon Cities reports that the State projects a 13% decline in Cigarette Tax revenues.
- 25 The League of Oregon Cities anticipates that liquor revenue will decrease by approximately 2% during Fiscal Year 2026-27.
- 26 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.
- 28 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.
- 33 Includes ground lease with the Keizer Heritage Foundation for \$100 per year and the purchase option for Keizer Station Area A.

General Fund Non-Departmental Requirements



	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	ADOPTED	% CHANGE
	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	2026-27	PRIOR BUDGET
1 TOTAL REQUIREMENTS:								
2 Expenditures:								
3 Materials & Services:								
4 Public Notices	\$ 1,003	\$ 2,719	\$ 2,000	\$ 2,000	\$ 2,000			0.0%
5 Art Walk Artists' Stipends	2,400	-	-	-	-			
6 Public Art Commission	5,230	-	-	-	-			
7 Civic Center Art	2,480	-	-	-	-			
8 Legal Services	59,965	582	15,000	-	15,000			0.0%
9 Administrative Services Charges	2,520,307	2,533,454	3,055,000	2,654,400	3,071,200			0.5%
10 Contractual Services	21,078	32,923	46,300	46,300	35,000			-24.4%
11 Insurance	369	714	500	1,000	1,000			100.0%
12 Holiday Lights	1,711	-	-	-	-			
13 Community Prosperity Grant	13,246	20,220	20,000	20,000	20,000			0.0%
14 Off-Site Property Maintenance	13,753	13,927	11,000	10,000	11,500			4.5%
15 Neighborhood Associations	6,122	5,151	8,200	8,200	8,200			0.0%
16 Volunteer Recognition	336	140	1,000	600	1,000			0.0%
17 Keizer United	2,000	2,000	2,000	2,000	-			-100.0%
18 Keizer Heritage Center	20,000	-	-	-	-			
19 Mid-Willamette Homeless Alliance	15,000	15,000	15,000	15,000	15,000			0.0%
20 Emergency Management	146	-	1,000	1,000	1,000			0.0%
21 Total Materials & Services	2,685,146	2,626,830	3,177,000	2,760,500	3,180,900			0.1%
22 Capital Outlay:								
23 EV Charging Station	-	-	100,000	88,600	-			-100.0%
24 Property Acquisition	-	-	460,000	453,000	-			-100.0%
25 Total Capital Outlay	-	-	560,000	541,600	-			-100.0%
26 Total Expenditures	2,685,146	2,626,830	3,737,000	3,302,100	3,180,900			-14.9%
27 Other Requirements:								
28 Contingencies:								
29 General Contingency	-	-	50,000	-	200,000			300.0%
30 Transfers Out:								
31 PERS Obligation Fund	-	-	350,000	-	135,000			-61.4%
32 Park Services Fund	360,800	360,800	360,800	360,800	360,800			0.0%
33 PEG Fund	-	-	-	-	75,000			
34 Transportation Improvement Fund	30,000	30,000	30,000	30,000	460,000			1433.3%
35 Total Transfers Out	390,800	390,800	740,800	390,800	1,030,800			39.1%
36 TOTAL REQUIREMENTS	\$ 3,075,946	\$ 3,017,630	\$ 4,527,800	\$ 3,692,900	\$ 4,411,700			-2.6%

General Fund Non-Departmental Requirements

Summary of Administrative Service Fund Charges

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 250,161	\$ 282,253	\$ 405,000	\$ 313,700	\$ 420,800			3.9%
City Manager	229,340	240,845	263,400	262,100	269,600			2.4%
Information Systems	453,628	504,676	614,000	450,600	635,400			3.5%
Attorney's Office	342,252	378,771	424,800	412,000	435,200			2.4%
City Recorder	230,350	255,006	284,300	283,500	297,000			4.5%
Human Resources	281,192	229,461	304,400	303,200	315,700			3.7%
Finance	263,615	268,050	300,000	295,500	312,600			4.2%
Facility Maintenance	442,813	346,183	428,000	300,200	352,700			-17.6%
Public Works	26,956	28,209	31,100	33,600	32,200			3.5%
Administrative Services Charges	\$ 2,520,307	\$ 2,533,454	\$ 3,055,000	\$ 2,654,400	\$ 3,071,200			0.5%

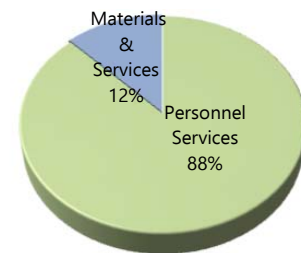
Budget Notes:

- 8 Legal Services include outside legal assistance on City matters specific to General Fund related activities (excluding Bond Counsel and Labor Attorney costs).
- 9 Administrative Service Charges increased primarily from personnel service increases associated with salary and wage, retirement and insurance expenses.
- 10 Contractual services includes recurring lien search fees and credit card processing fees.
- 14 The increase is due to electricity rate increase and the City taking over landscape maintenance at the Keizer Heritage Center.
- 15 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.
- 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 2.7%.
- 34 During Fiscal Year 2025-26 the City borrowed \$460,000 from the Transportation Improvement Fund to purchase property at Keizer Station. The loan will be repaid from the subsequent sale of the property.

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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 Revenues:								
2 Licenses & Fees:								
3 Sign Permits	\$ 2,290	\$ 2,151	\$ 2,000	\$ 6,000	\$ 2,000			0.0%
4 Land Use Application Fees	28,381	20,292	15,000	35,000	20,000			33.3%
5 Building Fees - Zoning	34,634	29,618	15,000	20,000	20,000			33.3%
6 Permit Administrative Fee	13,362	16,647	10,000	12,000	12,000			20.0%
7 Facility Fee	8,250	8,000	8,000	8,200	8,000			0.0%
8 Total Licenses & Fees	86,917	76,708	50,000	81,200	62,000			24.0%
9 Intergovernmental:								
10 Planning Grants - State	-	31,100	40,000	-	-			-100.0%
11 Total Intergovernmental	-	31,100	40,000	-	-			-100.0%
12 Charges for Services:								
13 Nuisance Abatement	19,117	2,070	2,000	7,000	2,000			0.0%
14 Total Revenues	106,034	109,878	92,000	88,200	64,000			-30.4%
15 Expenditures:								
16 Personnel Services:								
17 Planning Director	110,597	119,365	122,300	125,700	133,200			8.9%
18 Code Compliance Officer	62,037	65,151	66,600	45,700	59,000			-11.4%
19 Planning Staff	139,348	149,692	153,300	154,600	157,400			2.7%
20 GIS	-	-	3,500	-	3,500			0.0%
21 Overtime	-	11	1,000	-	1,000			0.0%
22 Cell Phone Stipend	1,638	1,642	1,700	1,400	1,700			0.0%
23 Wellness	1,154	1,289	2,000	1,600	2,000			0.0%
24 Payroll Taxes	6,280	6,766	7,700	6,200	7,100			-7.8%
25 Retirement	116,113	118,112	141,100	127,500	144,000			2.1%
26 Insurance Benefits	93,261	93,914	110,700	105,000	114,000			3.0%
27 Workers Compensation	667	685	1,000	1,000	1,000			0.0%
28 Total Personnel Services	531,095	556,627	610,900	568,700	623,900			2.1%

General Fund Planning

	ACTUAL	ACTUAL	APPROVED	PROJECTED	PROPOSED	% CHANGE
	2023-24	2024-25	2025-26	2025-26	2026-27	PRIOR BUDGET
29 Materials & Services:						
30 Mapping Supplies & Services	-	-	300	-	300	0.0%
31 Uniforms	505	449	500	500	500	0.0%
32 Postage & Printing	-	175	3,000	-	3,000	0.0%
33 Meetings, Travel & Training	490	1,343	7,200	1,500	7,200	0.0%
34 Public Notices	1,563	800	2,500	2,000	2,500	0.0%
35 Contractual Services	157	294	-	100	-	
36 Hearings Officer	3,306	1,421	3,000	2,000	3,000	0.0%
37 Telephone	481	480	500	500	500	0.0%
38 Auto Insurance	1,622	913	1,100	1,000	1,100	0.0%
39 Gasoline	962	879	1,300	800	1,300	0.0%
40 Vehicle Maintenance	71	1,622	2,500	500	2,500	0.0%
41 Nuisance Abatement	8,238	9,606	15,000	5,000	15,000	0.0%
42 Operating Equipment	168	169	500	-	500	0.0%
43 Medical testing	-	-	-	-	-	
44 Grant/Study Expenditures	-	-	50,000	-	50,000	0.0%
45 Total Materials & Services	17,563	18,151	87,400	13,900	87,400	0.0%
46 Total Expenditures	\$ 548,658	\$ 574,778	\$ 698,300	\$ 582,600	\$ 711,300	1.9%

Budget Notes:

Revenues:

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

Expenditures:

Personnel Services:

- 16 The Budget provides a 2.6% 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 FY26-27.
- 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 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
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	PRIOR BUDGET
1 Revenues:								
2 Fines & Forfeits:								
3 Municipal Court Fines	\$ 156,303	\$ 160,885	\$ 145,000	\$ 215,700	\$ 225,000			55.2%
4 Past Due Collections	87,628	126,007	110,000	125,000	125,000			13.6%
5 Total Fines & Forfeits	243,931	286,892	255,000	340,700	350,000			37.3%
6 Miscellaneous:								
7 Peer Court Donations	1,000	-	-	-	-			
8 Total Miscellaneous	1,000	-	-	-	-			
6 Total Revenues	244,931	286,892	255,000	340,700	350,000			37.3%
7 Expenditures:								
8 Personnel Services:								
9 Court Clerks	55,202	62,926	64,500	64,500	66,200			2.6%
10 Overtime	446	487	1,500	500	1,500			0.0%
11 Wellness	365	470	500	500	500			0.0%
12 Payroll Taxes	1,114	1,282	1,500	1,300	1,400			-6.7%
13 Retirement	18,241	20,808	24,600	24,600	25,800			4.9%
14 Insurance Benefits	24,414	24,592	29,000	28,400	29,900			3.1%
15 Workers Compensation	121	128	200	200	300			50.0%
16 Total Personnel Services	99,903	110,693	121,800	120,000	125,600			3.1%
17 Materials & Services:								
18 Materials & Supplies	76	242	500	300	500			0.0%
19 Meetings, Travel & Training	-	-	1,000	-	1,000			0.0%
20 Judge's Services	16,691	17,077	19,500	19,500	20,500			5.1%
21 Other Contractual Services	12,835	11,945	13,000	14,000	14,000			7.7%
22 Peer Court	26,493	27,100	28,000	28,000	29,000			3.6%
23 Interagency Assessments	39,342	41,443	50,000	50,000	60,000			20.0%
24 Total Materials & Services	95,437	97,807	112,000	111,800	125,000			11.6%
25 Total Expenditures	\$ 195,340	\$ 208,500	\$ 233,800	\$ 231,800	\$ 250,600			7.2%

Budget Notes:

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

Expenditures:

Personnel Services:

8 The Budget provides a 2.6% 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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
RESOURCES:								
Beginning Balances:								
1 K-9 Donations	\$ 82,972	\$ 70,083	\$ 64,300	\$ 70,100	\$ 42,400			-34.1%
2 Civil/Criminal Forfeitures	71,278	45,510	36,200	45,900	-			-100.0%
3 Opioid Settlement	72,222	154,187	229,200	204,200	249,200			8.7%
4 Total Beginning Balances	226,472	269,780	329,700	320,200	291,600			-11.6%
Revenues:								
Intergovernmental:								
7 School Resource Contract	454,759	472,553	470,000	470,000	488,800			4.0%
8 Grants - OCJC	-	160,811	-	-	-			
9 Overtime Grants	18,978	15,667	20,000	20,000	20,000			0.0%
10 Police Capital Grants	5,839	1,845	7,500	7,500	5,000			-33.3%
11 Opioid Settlement	81,965	49,928	75,000	45,000	45,000			-40.0%
12 Total Intergovernmental	561,541	700,804	572,500	542,500	558,800			-2.4%
Fines & Forfeits:								
14 Police Impound Fees	3,968	4,466	3,000	3,000	3,000			0.0%
15 Civil/Criminal Forfeitures	197,488	-	-	-	-			
16 Total Fines & Forfeits	201,456	4,466	3,000	3,000	3,000			0.0%
Miscellaneous:								
18 Reserve Officer Donations	500	500	300	300	300			0.0%
19 Police Donations - Blast Camp	75	100	-	-	-			
20 K-9 Donations	40	-	100	100	-			-100.0%
21 Surplus Property Proceeds	1,047	-	5,000	5,000	-			-100.0%
22 Miscellaneous	13,401	61,645	49,000	49,000	25,000			-49.0%
23 Total Miscellaneous	15,063	62,245	54,400	54,400	25,300			-53.5%
24 Total Revenues	778,060	767,515	629,900	599,900	587,100			
Other Resources:								
Transfers In:								
27 From Police Services Fund	1,008,000	1,037,600	1,245,100	1,245,100	2,479,000			99.1%
28 From ARPA Fund	-	1,141,200	561,200	341,300	-			-100.0%
29 Total Transfers In	1,008,000	2,178,800	1,806,300	1,586,400	2,479,000			37.2%
Other:								
31 General Fund Support	7,759,798	6,591,273	8,980,700	8,886,700	8,794,700			-2.1%
32 TOTAL RESOURCES	9,772,330	9,807,368	11,746,600	11,393,200	12,152,400			3.5%
Expenditures:								
Personnel Services:								
35 Chief of Police	154,806	160,142	173,900	173,900	178,500			2.6%
36 Lieutenants	388,138	405,580	418,300	474,500	458,600			9.6%
37 Sergeants	687,356	632,305	840,700	664,500	730,600			-13.1%
38 Police Officers	2,726,025	2,696,685	3,356,700	2,997,800	3,395,700			1.2%
39 Community Service Officer	-	-	-	90,700	142,000			
40 Administrative Support	518,496	444,253	589,800	523,400	543,000			-7.9%
41 Overtime	174,547	285,530	242,800	320,600	260,000			7.1%
42 Overtime - Grant Programs	13,377	46,857	17,000	73,200	17,000			0.0%
43 Overtime - Community Events	8,880	7,514	-	800	-			
44 On Call Duty Pay	18,250	18,350	18,200	18,200	18,200			0.0%
45 Cell Phone Stipends	36,000	17,400	2,700	2,700	3,600			33.3%
46 Clothing Allowance	7,850	6,769	8,300	8,300	8,300			0.0%
47 Wellness	11,744	10,168	25,000	10,000	25,000			0.0%
48 Payroll Taxes	94,389	94,982	120,600	102,000	113,700			-5.7%
49 Retirement & VEBA	2,092,095	1,875,622	2,532,900	2,532,900	2,631,500			3.9%
50 Insurance Benefits	1,273,592	1,281,916	1,510,600	1,510,600	1,564,900			3.6%
51 Unemployment	609	-	-	-	-			
52 Workers Compensation	35,249	53,101	210,000	210,000	84,100			-60.0%
53 Total Personnel Services	8,241,403	8,037,174	10,067,500	9,714,100	10,174,700			1.1%

General Fund

Police Operations

	ACTUAL	ACTUAL	APPROVED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	PRIOR BUDGET
54 Materials & Services:								
55 Cadet Program	2,578	1,633	5,000	5,000	5,000			0.0%
56 Reserve Officer Program	11,752	3,014	5,000	5,000	5,000			0.0%
57 K-9 Donation Expense	12,929	-	27,800	27,800	5,800			-79.1%
58 Clothing & Duty Gear	36,823	28,863	40,000	40,000	35,000			-12.5%
59 Civil/Criminal Forfeiture Expense	146,469	5,502	46,200	46,200	-			-100.0%
60 K-9 Program	6,839	5,832	7,000	7,000	7,000			0.0%
61 Association Memberships	3,782	3,458	4,500	4,500	4,500			0.0%
62 Meetings, Travel & Training	36,475	45,525	45,000	45,000	45,000			0.0%
63 Public Notices	250	245	500	500	500			0.0%
64 Labor Attorney	32,002	17,753	25,000	25,000	25,000			0.0%
65 Contractual Services	15,310	18,924	18,000	18,000	18,000			0.0%
66 Telephone/Internet Service	21,750	31,002	45,000	45,000	45,600			1.3%
67 Auto Insurance	35,099	48,375	44,500	44,500	47,600			7.0%
68 Office Equipment Rental	-	-	1,400	1,400	1,400			0.0%
69 Gasoline	81,436	75,072	80,000	80,000	85,000			6.3%
70 Vehicle Maintenance	41,465	66,400	55,000	55,000	60,000			9.1%
71 Equipment Maintenance	17	193	2,000	2,000	2,000			0.0%
72 Community Services	3,711	7,581	10,000	10,000	10,000			0.0%
73 Operating Materials	12,393	14,917	16,000	16,000	16,000			0.0%
74 Ammo & Weapons	23,753	42,783	31,000	31,000	40,000			29.0%
75 Durable Goods	30,764	51,234	10,000	10,000	15,000			50.0%
76 Willamette Valley Comm Center	566,765	625,406	684,000	684,000	736,000			7.6%
77 Salem Radio Bandwidth	48,510	50,450	53,500	53,500	56,800			6.2%
78 RAIN	6,636	6,942	6,600	6,600	6,900			4.5%
79 Report Management Systems	51,600	54,180	51,600	51,600	54,200			5.0%
80 After Hours Record System	-	56,860	55,100	55,100	56,400			2.4%
81 Investigations	12,321	5,439	8,000	8,000	10,000			25.0%
82 Grant Expense - Supplies	-	14,974	-	-	-			
83 Blast Camp	4,808	2,186	3,500	3,500	2,000			-42.9%
84 Hiring Expense	4,072	34,653	10,000	10,000	7,500			-25.0%
85 Miscellaneous Expense	2,120	-	-	-	-			
86 Total Materials & Services	1,252,429	1,319,396	1,391,200	1,391,200	1,403,200			0.9%
87 Capital Outlay:								
88 Police Protective Vests	10,545	14,890	18,000	18,000	16,500			-8.3%
89 Police Vehicle Purchases	267,953	357,176	269,900	269,900	558,000			106.7%
90 Police Vehicle Grant	-	78,732	-	-	-			
91 Total Capital Outlay	278,498	450,798	287,900	287,900	574,500			99.5%
92 Total Expenditures	\$ 9,772,330	\$ 9,807,368	\$ 11,746,600	\$ 11,393,200	\$ 12,152,400			3.5%

Budget Notes:

Personnel Services:

34 The budget provides a 2.6% wage and salary increase for all non-represented staff. In addition step increases for those eligible as provided for in the Union Contract and City Personnel Policies. The City is currently in negotiations with the Keizer Police Association and the Keizer Police Association Sergeants so the actual increase is not yet known.

41 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:

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

67 Auto insurance premiums will increase up to 7%. The increase is the result of higher repair/replacement costs for vehicles in the event there is a claim.

69 Gasoline is based on historical average.

76 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 2023-24 and 2024-25 the City was credited with \$222,300 and \$213,800 in State 911 tax, respectively.

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

Capital Outlay:

89 Provides for the acquisition and upfitting of four patrol cars, two detective vehicles, one motorcycle and one CRU/Admin Sergeant Vehicle for a total of eight 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 Airbnbnb, that are located within the city limits.

	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	PRIOR BUDGET
1 RESOURCES:								
2 Revenues:								
3 Taxes:								
4 Hotel/Motel Tax	-	388,666	292,000	280,000	356,000			21.9%
5 Total Taxes	-	388,666	292,000	280,000	356,000			21.9%
5 TOTAL RESOURCES	-	388,666	292,000	280,000	356,000			21.9%
6 REQUIREMENTS:								
7 Expenditures:								
8 Personnel Services:								
9 Overtime - Community Events	-	30	15,000	12,000	15,000			0.0%
10 Materials & Services:								
11 Art Walk Artists' Stipends	-	-	3,200	2,400	3,200			0.0%
12 Public Art Commission	-	5,977	6,000	6,000	6,000			0.0%
13 Civic Center Art	-	-	500	-	500			0.0%
14 Holiday Lights	-	2,296	2,000	2,000	2,000			0.0%
15 Chamber of Commerce	-	40,599	51,300	50,600	50,600			-1.4%
16 Keizer Heritage Museum	-	2,735	8,000	8,000	8,000			0.0%
17 Keizer Heritage Foundation	-	26,000	28,000	28,000	28,000			0.0%
18 Keizer Public Library	-	-	30,000	30,000	30,000			0.0%
19 Keizer Heritage Foundation - HVAC	-	13,000	-	-	-			
20 Keizer Heritage Foundation - Handrails	-	4,150	-	-	-			
21 Parade Related Costs	-	-	4,900	2,000	2,700			-44.9%
22 Summer Concert Series	-	-	10,000	10,000	10,000			0.0%
23 KRP Electrical Extension	-	12,950	-	-	-			
24 Total Materials & Services	-	107,707	143,900	139,000	141,000			-2.0%
25 Capital Outlay:								
26 Keizer Rapids Turf Field Phase 3			2,400	2,400	-			-100.0%
27 Camera System			40,000	40,000	-			-100.0%
28 Total Capital Outlay	-	-	42,400	42,400	-			-100.0%
29 Total Expenditures	-	107,737	201,300	193,400	156,000			-22.5%
30 Other Requirements:								
31 Transfers Out:								
32 Park Improvement Fund	-	-	-	-	200,000			
33 Sport Facility	-	-	125,000	125,000	-			-100.0%
34 Total Transfers Out	-	-	125,000	125,000	200,000			60.0%
35 Other Requirements:								
36 Contingency			-	-	-			
37 TOTAL REQUIREMENTS	\$ -	\$ 107,737	\$ 326,300	\$ 318,400	\$ 356,000			9.1%

Budget Notes:

Revenues:

- 4 The City assesses a 6% Transient Occpuancy Tax on the gross rent charged to guests in hotels/motels, including properties rented through home sharing service like Airbnbnb, that are located within the city limits. Resolution R2012-2238 requires that Transient Occupancy Tax be distributed 80% to the General Fund and 20% to the Event Center Fund. The increase anticipates that one additional hotel will open during Fiscal Year 2026-27.

Expenditures:

- 9 Police overtime costs associated with the Holiday Lights Parade and the Bloomin' Iris Day Parade.
- 15 Chamber of Commerce funding includes the City's membership fee of approximately \$600 and tourism related support of \$50,000. 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 2026 summer concert series.
- 32 Transfer Transient Occupancy Tax resources to the Park Improvement Fund to provide for the Keizer Rapids Park Turf Field Phase 3

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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 331,793	\$ 416,157	\$ 554,200	\$ 571,000	\$ 526,000			-5.1%
3 Revenues:								
4 Licenses & Fees								
5 Police Services Fee	1,092,364	1,192,429	1,250,800	1,200,100	2,479,000			98.2%
6 TOTAL RESOURCES	1,424,157	1,608,586	1,805,000	1,771,100	3,005,000			66.5%
7 REQUIREMENTS:								
8 Expenditures:								
9 Transfers Out:								
10 General Fund	1,008,000	1,037,600	1,245,100	1,245,100	2,479,000			99.1%
11 Total Expenditures	1,008,000	1,037,600	1,245,100	1,245,100	2,479,000			99.1%
12 Other Requirements:								
13 Contingency	-	-	559,900	-	526,000			-6.1%
14 Fund Balance:								
15 Restricted	416,157	570,986	-	526,000	-			
16 TOTAL REQUIREMENTS	\$ 1,424,157	\$ 1,608,586	\$ 1,805,000	\$ 1,771,100	\$ 3,005,000			66.5%

- 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 2026-27 provides for a two step modification to the underlying police fee structure. Effective July 1, 2026 all commercial properties will be billed on a per equivalent service unit basis rather than based on door fronts. In addition effective January 1, 2027 the rate will increase and the commercial rate will be tiered based on business size. The changes are anticipated to raise \$2,479,000 during Fiscal Year 2026-27 for the Police Department.

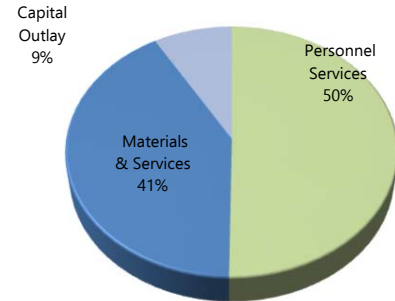
American Rescue Plan Act (ARPA)

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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 7,077,776	\$ 4,653,872	\$ 1,521,000	\$ 1,244,900	\$ -			-100%
3 Revenues:								
4 Intergovernmental:								
5 Grants - State	-	643,561	649,800	649,800	-			-100%
6 Grants - County	1,356,439	-	-	-	-			
7 Total Intergovernmental	1,356,439	643,561	649,800	649,800	-			-100%
8 Transfers In:								
9 REQUIREMENTS:								
10 Expenditures:								
11 Personnel Services:								
12 Salary & Wages	377,538	289,297	-	-	-			
13 Total Personnel Services	377,538	289,297	-	-	-			
14 Materials & Services:								
15 Contractual Services	32,500	-	-	-	-			
16 Statagic Planning	23,106	-	-	-	-			
17 Employee Development and Training	11,727	2,429	-	-	-			
18 Computer Software	43,985	82,183	-	-	-			
19 Keizer Community Dinner	-	3,000	-	-	-			
20 Keizer Community Foundation - Keizer Klosets	14,700	16,800	-	-	-			
21 Keizer Community Library	2,209	33,000	-	-	-			
22 Keizer Heritage Foundation	32,000	2,400	-	-	-			
23 Total Materials & Services	160,227	139,812	-	-	-			
24 Capital Outlay:								
25 Computer Equipment	75,786	42,181	-	-	-			
26 License Plate Reader Cameras	65,468	-	-	-	-			
27 Police Body Cameras	-	-	-	43,800	-			
28 Park Cameras	99,074	128,643	-	-	-			
29 Police Equipment	20,293	-	-	-	-			
30 City Owned Property Improvements/Acquisitions	68,844	909,091	400,000	300,000	-			-100%
31 Turf Field Phase One	2,215,535	1,252,297	-	-	-			
32 Turf Field Phase Two	-	-	1,209,600	1,209,600	-			-100%
33 Reitz Well	191,463	-	-	-	-			
34 Meadows Pumphouse	506,115	-	-	-	-			
35 Total Capital Outlay	3,242,578	2,332,212	1,609,600	1,553,400	-			-100%
36 Total Expenditures	3,780,343	2,761,321	1,609,600	1,553,400	-			-100%
37 Other Requirements:								
38 Transfers Out								
39 General Fund	-	1,141,200	561,200	341,300	-			-100%
40 Water Fund	-	150,000	-	-	-			
41 Total Other Requirements	-	1,291,200	561,200	341,300	-			-100%
42 Fund Balance:								
43 Restricted	4,653,872	1,244,912	-	-	-			
44 TOTAL REQUIREMENTS	\$ 8,434,215	\$ 5,297,433	\$ 2,170,800	\$ 1,894,700	\$ -			-100%

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.



	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
RESOURCES:								
Beginning Balance:	\$ 623,985	\$ 757,724	\$ 451,900	\$ 561,500	\$ 325,300			-28.0%
Revenues:								
Taxes & Assessments:								
Hotel/Motel Tax	371,365	-	73,000	70,000	89,000			21.9%
Charges for Services:								
Rental Fees	182,671	202,508	225,000	200,000	250,000			11.1%
Miscellaneous:								
Interest	33,333	32,386	22,500	16,500	10,300			-54.2%
Total Revenues	587,369	234,894	320,500	286,500	349,300			9.0%
TOTAL RESOURCES	\$1,211,354	\$ 992,618	\$ 772,400	\$ 848,000	\$ 674,600			-12.7%
REQUIREMENTS:								
Expenditures:								
Personnel Services:								
Event Center Support	105,171	125,716	122,800	131,100	132,900			8.2%
On-Call Event Support	8,435	12,839	30,000	15,000	30,000			0.0%
Overtime Costs	3,000	756	3,500	1,000	3,500			0.0%
Cell Phone Stipend	1,800	1,650	1,800	1,800	1,800			0.0%
Wellness	495	505	1,000	800	1,000			0.0%
Payroll Taxes	2,918	4,254	5,300	3,000	3,500			-34.0%
Retirement	36,791	36,609	58,900	41,800	62,400			5.9%
Insurance	48,828	49,185	58,000	56,700	59,700			2.9%
Workers Compensation	607	642	1,200	1,200	2,000			66.7%
Total Personnel Services	208,045	232,156	282,500	252,400	296,800			5.1%

Event Center Fund

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	% CHANGE PRIOR BUDGET
25 Materials & Services:						
26 Materials & Supplies	1,564	1,588	1,500	1,400	1,500	0.0%
27 Association Memberships	400	400	1,000	400	1,000	0.0%
28 Meetings, Travel & Training	1,868	761	1,500	1,000	2,000	33.3%
29 Legal Notices	-	-	100	-	-	-100.0%
30 Chamber of Commerce	40,475	-	-	-	-	
31 Administrative Services Fund	140,257	140,884	164,900	151,000	168,200	2.0%
32 Contractual Services	27,897	20,780	25,000	25,000	25,000	0.0%
33 Marketing Costs	3,784	10,146	20,000	10,000	20,000	0.0%
34 Janitorial Services	9,751	6,984	8,500	8,000	8,500	0.0%
35 Utilities	4,450	4,275	8,000	6,000	8,000	0.0%
36 Equipment Maintenance & Repair	2,224	7,011	2,500	2,500	2,500	0.0%
37 Janitorial Supplies	5,360	5,707	7,000	5,000	7,000	0.0%
38 Medical Testing	135	-	200	-	200	0.0%
39 Total Materials & Services	238,165	198,536	240,200	210,300	243,900	1.5%
40 Capital Outlay:						
41 Furnishings & Fixtures	7,420	332	60,000	60,000	50,000	-16.7%
42 Total Expenditures	453,630	431,024	582,700	522,700	590,700	1.4%
43 Other Requirements:						
44 Contingency	-	-	150,000	-	53,200	-64.5%
45 Total Other Requirements	-	-	150,000	-	53,200	-64.5%
46 Fund Balance:						
47 Assigned	757,724	561,594	39,700	325,300	30,700	-22.7%
48 TOTAL REQUIREMENTS	\$1,211,354	\$ 992,618	\$ 772,400	\$ 848,000	\$ 674,600	-12.7%

Summary of Administrative Service Fund Charges

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
City-Wide Administration	\$ 8,225	\$ 9,257	\$ 13,300	\$ 10,300	\$ 13,800			3.8%
City Manager	5,203	5,074	5,600	5,600	5,700			1.8%
Information Systems	16,613	15,847	19,200	14,100	19,900			3.6%
Attorney's Office	4,910	4,866	5,500	5,300	5,600			1.8%
City Recorder	5,133	5,406	6,100	6,100	6,300			3.3%
Human Resources	9,275	7,529	10,000	10,000	10,300			3.0%
Finance	76,335	81,560	91,200	89,800	95,000			4.2%
Facility Maintenance	14,563	11,345	14,000	9,800	11,600			-17.1%
Administrative Services Charges	\$ 140,257	\$ 140,884	\$ 164,900	\$ 151,000	\$ 168,200			2.0%

Budget Notes:

- 5 Resolution R2012-2238 requires that Transient Occupancy Tax be distributed 80% to the General Fund and 20% to the Event Center Fund.
- 7 Rental fees are expected to increase as the result of the rate increase adopted during Fiscal Year 2023-24.
- 27 Membership with the Greater Oregon Society of Government Meeting Planners.
- 30 Moved to the General Fund - Transient Occupancy Tax Department
- 32 Contractual Services are primarily for event security, supplemental event staffing and credit card fees.
- 33 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).
- 34 Increased to provide for annual third party carpet cleaning service.
- 35 Increased due to electrical rate increase that took effect during 2025-26.
- 41 Replace approximately 500 chairs, includes (purchase price, delivery and disposal of existing chairs).

Sport Facility Operations Fund

The Sport Facility Operations Fund accounts for the activities at the Keizer Little League Park that are under a management agreement with a third party.

	ACTUAL	ACTUAL	BUDGETED	PROJECTED	PROPOSED	APPROVED	ADOPTED	% CHANGE
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balances:	\$ -	\$ -	\$ -	\$ -	\$ 87,600			
3 Revenues:								
4 Intergovernmental:								
5 County Grant- Community Prosperity	-	-	24,000	24,000	-			-100.0%
6 Charges for Services:								
7 Local Programming	-	-	-	-	19,600			
8 Facility Rental	-	-	28,400	28,400	49,100			72.9%
9 Events and Tournaments	-	-	67,000	67,000	217,000			223.9%
10 Food and Beverage	-	-	192,500	192,500	393,700			104.5%
11 Pro Merchandise Shop	-	-	2,600	2,600	5,300			103.8%
12 Other - Sponsorships	-	-	4,000	4,000	60,000			1400.0%
13 Total Charges For Services	-	-	294,500	294,500	744,700			152.9%
14 Miscellaneous:								
15 Interest	-	-	-	-	-			
16 Transfers In:								
17 General Fund - Transient Occupancy Tax	-	-	125,000	125,000	-			-100.0%
18 Park Services Fund	-	-	20,000	20,000	-			-100.0%
19 Total Transfers In	-	-	145,000	145,000	-			-100.0%
20 Total Resources	-	-	463,500	463,500	832,300			79.6%
21 Expenditures:								
22 Materials & Services:								
22 Local Programming	-	-	-	-	5,200			
23 Food and Beverage	-	-	65,100	65,100	133,700			105.4%
24 Pro Merchandise Shop	-	-	3,200	3,200	1,600			-50.0%
25 Hotel Rebates	-	-	-	-	6,000			
26 Contractual Services	-	-	4,000	4,000	8,400			110.0%
27 Advertising and Marketing	-	-	16,800	16,800	32,200			91.7%
28 General Administration	-	-	14,900	14,900	39,400			164.4%
29 Insurance	-	-	10,000	10,000	30,000			200.0%
30 Management Agreement	-	-	222,500	222,500	455,100			104.5%
31 Facility Maintenance	-	-	13,500	13,500	21,300			57.8%
32 Utilities	-	-	3,900	3,900	10,900			179.5%
33 Total Materials & Services	-	-	353,900	353,900	743,800			110.2%
34 Capital Outlay:								
35 Capital Improvements	-	-	22,000	22,000	-			-100.0%
36 Total Capital Outlay	-	-	22,000	22,000	-			-100.0%
37 Total Expenditures	-	-	375,900	375,900	743,800			97.9%
38 Other Requirements:								
39 Contingency:								
40 Operating Contingency	-	-	-	-	37,200			
41 Fund Balance:								
42 Restricted for Operations	-	-	87,600	87,600	51,300			-41.4%
43 Total Fund Balance	-	-	87,600	87,600	51,300			-41%
44 Total Requirements	\$ -	\$ -	\$ 463,500	\$ 463,500	\$ 832,300			79.6%

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 purchasing equipment to provide governmental cable programming.

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCE:								
2 Beginning Balance:	\$ 255,062	\$ 188,538	\$ 146,200	\$ 129,500	\$ 83,500			-42.9%
3 Revenues:								
4 Licenses & Fees								
5 PEG Fees	\$ 44,004	\$ 38,370	\$ 50,700	\$ 50,700	\$ 50,700			0.0%
6 Miscellaneous:								
7 Interest Earnings/Miscellaneous	11,277	7,252	9,100	3,800	3,200			-64.8%
8 Transfers In:								
9 General Fund	-	-	-	-	75,000			
10 TOTAL RESOURCES	310,343	234,160	206,000	184,000	212,400			3.1%
11 REQUIREMENTS:								
12 Expenditures:								
13 Materials & Services:								
14 Public Notices	-	-	500	500	500			0.0%
15 Administrative Costs	5,410	5,078	5,500	5,000	5,500			0.0%
16 Production and Broadcasting	78,708	89,340	87,100	85,000	40,000			-54.1%
17 Total Materials & Services	84,118	94,418	93,100	90,500	46,000			-50.6%
18 Capital Outlay:								
19 Television Equipment	37,687	10,214	50,000	10,000	125,800			151.6%
20 Total Expenditures	121,805	104,632	143,100	100,500	171,800			20.1%
21 Other Requirements:								
22 Contingency	-	-	50,000	-	40,600			-18.8%
23 Fund Balance:								
24 Restricted for Equipment	6,317	34,473	-	75,100	-			
25 Restricted for Operations	182,221	95,055	12,900	8,400	-			-100.0%
26 Total Other Requirements	188,538	129,528	62,900	83,500	40,600			-35.5%
27 TOTAL REQUIREMENTS	\$ 310,343	\$ 234,160	\$ 206,000	\$ 184,000	\$ 212,400			3.1%

Budget Notes:

Revenues:

- 6 PEG Fees are franchise fees assessed on Comcast cable television bills. The fees are to be used exclusively for purchasing equipment to provide

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, Multimodal Safety and Budget Committees are being broadcast.

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27
Production Costs Include:							
Standard Services	\$ 61,500	\$ 65,181	\$ 65,400	\$ 66,700	\$ 33,000	\$ 33,000	\$ 33,000
Long Range Planning Task Force	2,585	2,035	700	1,000	-	-	-
Holiday Lights Parade	1,265	1,320	-	-	-	-	-
KeizerFest Parade	2,860	1,485	-	-	-	-	-
Audio Only	1,760	3,520	5,000	-	-	-	-
Interpreting	7,965	12,444	10,000	11,400	7,000	7,000	7,000
Equipment Repairs	773	655	3,000	2,900	-	-	-
Equipment Maint Agreement	-	2,700	3,000	3,000	-	-	-
	\$ 78,708	\$ 89,340	\$ 87,100	\$ 85,000	\$ 40,000	\$ 40,000	\$ 40,000

- 19 Acquisition and installation of a autonomous audio visual system in the Council Chambers.
 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
	2023-24	2024-25	2025-26	2025-26	2026-27	2026-27	2026-27	PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 12,315	\$ 12,941	\$ 13,500	\$ 13,600	\$ 14,100			4%
3 Revenues:								
4 Miscellaneous:								
5 Interest Earnings/Miscellaneous	626	622	500	500	400			
6 TOTAL RESOURCES	12,941	13,563	14,000	14,100	14,500			4%
14 Other Requirements:								
15 Restricted	12,941	13,563	14,000	14,100	14,500			4%
16 TOTAL REQUIREMENTS	\$ 12,941	\$ 13,563	\$ 14,000	\$ 14,100	\$ 14,500			4%

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 15 loans outstanding totaling \$165,000 as of July 1, 2025.

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 135,768	\$ 149,118	\$ 179,100	\$ 176,300	\$ 176,300			-1.6%
3 Revenues:								
4 Miscellaneous:								
5 Loan Proceeds	13,540	27,151	30,000	-	30,000			0.0%
6 Total Miscellaneous	13,540	27,151	30,000	-	30,000			0.0%
7 TOTAL RESOURCES	149,308	176,269	209,100	176,300	206,300			-1.3%
8 REQUIREMENTS:								
9 Expenditures:								
10 Materials & Services:								
11 Housing Rehabilitation Services	190	-	195,800	-	206,300			5.4%
12 Total Materials & Services	190	-	195,800	-	206,300			5.4%
13 Other Requirements:								
14 Restricted	149,118	176,269	13,300	176,300	-			-100.0%
15 TOTAL REQUIREMENTS	\$ 149,308	\$ 176,269	\$ 209,100	\$ 176,300	\$ 206,300			-1.3%

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 FY26-27 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 \$70,700 as of July 1, 2025.

	ACTUAL 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 26,649	\$ 26,649	\$ 41,600	\$ 27,400	\$ 27,400			-34.1%
3 Revenues:								
4 Miscellaneous:								
5 Loan Proceeds	-	704	15,000	-	15,000			0.0%
6 Total Miscellaneous	-	704	15,000	-	15,000			0.0%
7 TOTAL RESOURCES	26,649	27,353	56,600	27,400	42,400			-25.1%
8 REQUIREMENTS:								
9 Expenditures:								
10 Materials & Services:								
11 Energy Efficiency Loans	-	-	56,600	-	42,400			-25.1%
12 Total Materials & Services	-	-	56,600	-	42,400			-25.1%
13 Fund Balance:								
14 Restricted	26,649	27,353	-	27,400	-			
15 TOTAL REQUIREMENTS	\$ 26,649	\$ 27,353	\$ 56,600	\$ 27,400	\$ 42,400			-25.1%

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 FY26-27 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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ 2,783,196	\$ 2,928,025	\$ 3,073,300	\$ 3,090,300	\$ 2,782,600			-9.5%
3 Revenues:								
4 Taxes & Assessments:								
5 Assessments	1,154,170	1,221,623	1,293,100	1,293,100	1,368,600			5.8%
6 Total Taxes & Assessments	1,154,170	1,221,623	1,293,100	1,293,100	1,368,600			5.8%
7 Miscellaneous:								
8 Interest	161,003	157,059	100,000	118,300	87,000			-13.0%
9 Assessment Interest	445,676	378,222	306,900	306,900	231,300			-24.6%
10 Total Miscellaneous	606,679	535,281	406,900	425,200	318,300			-21.8%
11 TOTAL RESOURCES	4,544,045	4,684,929	4,773,300	4,808,600	4,469,500			-6.4%
12 REQUIREMENTS:								
13 Expenditures:								
14 Debt Service:								
15 Principal	1,180,000	1,220,000	1,720,000	1,720,000	1,574,000			-8.5%
16 Interest	436,020	374,660	306,000	306,000	214,500			-29.9%
17 Total Debt Service	1,616,020	1,594,660	2,026,000	2,026,000	1,788,500			-11.7%
18 Total Expenditures	1,616,020	1,594,660	2,026,000	2,026,000	1,788,500			-11.7%
19 Fund Balance:								
20 Restricted Debt Reserve	2,928,025	3,090,269	2,747,300	2,782,600	2,681,000			-2.4%
21 TOTAL REQUIREMENTS	\$ 4,544,045	\$ 4,684,929	\$ 4,773,300	\$ 4,808,600	\$ 4,469,500			-6.4%

Budget Notes:

Debt Service:

- 14 The City's debt obligation provides for semi-annual interest payments on its outstanding debt each year through 2031 and one principal payment (\$4,575,000 currently) due June 1, 2031. The original issue date was May 21, 2008. Semi-annual interest payments of \$137,670 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 FY26-27 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
12/1/2026	4,575,000	-	137,670	137,670
6/1/2027	4,575,000	-	137,670	137,670
12/1/2027	4,575,000	-	137,670	137,670
6/1/2028	4,575,000	-	137,670	137,670
12/1/2028	4,575,000	-	137,670	137,670
6/1/2029	4,575,000	-	137,670	137,670
12/1/2029	4,575,000	-	137,670	137,670
6/1/2030	4,575,000	-	137,670	137,670
12/1/2030	4,575,000	-	137,670	137,670
6/1/2031	4,575,000	4,575,000	137,670	137,670
			<u>\$1,376,700</u>	<u>\$1,376,700</u>

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 2023-24	ACTUAL 2024-25	BUDGETED 2025-26	PROJECTED 2025-26	PROPOSED 2026-27	APPROVED 2026-27	ADOPTED 2026-27	% CHANGE PRIOR BUDGET
1 RESOURCES:								
2 Beginning Balance:	\$ -	\$ -	\$ 150,000	\$ 2,589,300	\$ 389,300			159.5%
3 Other Revenue Sources:								
4 Loan	-	-	3,500,000	1,364,000	-			-100.0%
5 Transfer From General Fund	-	-	350,000	-	135,000			-61.4%
6 Transfer from Transportation Improvement	-	3,500,000	-	-	-			
7 Total Other Revenue Sources	-	3,500,000	3,850,000	1,364,000	135,000			-96.5%
8 TOTAL RESOURCES	-	3,500,000	4,000,000	3,953,300	524,300			-86.9%
9 REQUIREMENTS:								
10 Expenditures:								
11 Materials and Services								
12 Contractual Services	-	910,713	-	64,000	-			
11 Debt Service:								
12 Principal	-	-	176,500	-	51,400			-70.9%
13 Interest	-	-	173,500	-	83,400			-51.9%
14 Total Debt Service	-	-	350,000	-	134,800			-61.5%
15 Total Expenditures	-	910,713	350,000	64,000	134,800			-61.5%
16 Other Requirements:								
17 Transfer to Transportation Improvement	-	-	3,500,000	3,500,000	-			-100.0%
18 Fund Balance:								
19 Restricted Debt Reserve	-	2,589,287	150,000	389,300	389,500			159.7%
20 TOTAL REQUIREMENTS	\$ -	\$ 3,500,000	\$ 4,000,000	\$ 3,953,300	\$ 524,300			-86.9%

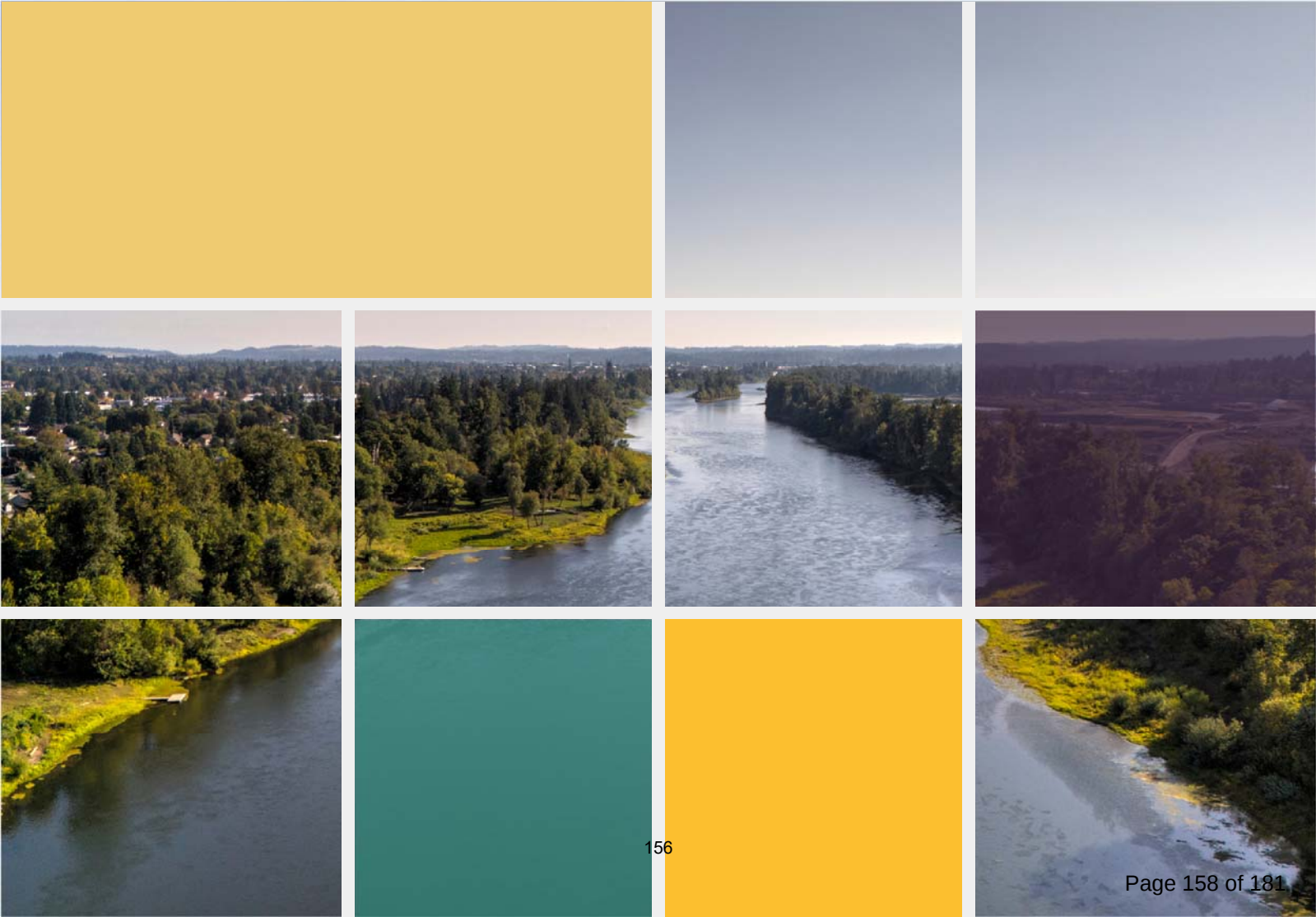
Budget Notes:

Debt Service:

- 4 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 2, 2026.

Debt Service Schedule					
Payment Date	Principal Balance	Principal Payment	Interest Payment	Total Payment	
12/1/2026	\$ 1,364,000	\$ -	\$ 47,541	\$ 47,541	
6/1/2027	1,312,610	51,390	35,805	87,195	
12/1/2027	1,312,610	-	34,456	34,456	
6/1/2028	1,246,790	65,820	34,456	100,276	
12/1/2028	1,246,790	-	32,728	32,728	
6/1/2029	1,177,510	69,280	32,728	102,008	
12/1/2029	1,177,510	-	30,910	30,910	
6/1/2030	1,104,600	72,910	30,910	103,820	
12/1/2030	1,104,600	-	28,996	28,996	
6/1/2031	1,027,860	76,740	28,996	28,996	
12/1/2031 Through 6/1/2036	1,027,860	448,540	225,124	673,664	
12/1/2036 through 6/1/2041	-	579,320	94,351	673,671	
		<u>\$ 1,364,000</u>	<u>\$ 657,001</u>	<u>\$ 2,021,001</u>	

Long Range Planning





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Long Range Planning Task Force

March 9, 2026

Financial Update



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Agenda

- City-wide Overview
- General Operating Fund
 - Police Services
 - Park Services
- Enterprise Funds
 - Water System
 - Stormwater System
- Questions



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City-wide Overview

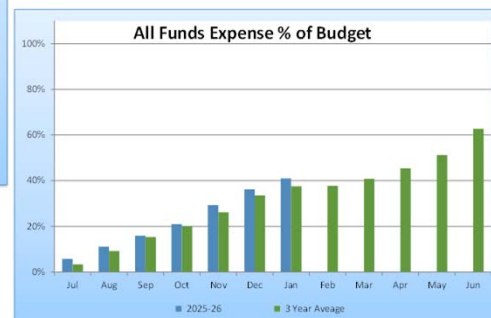
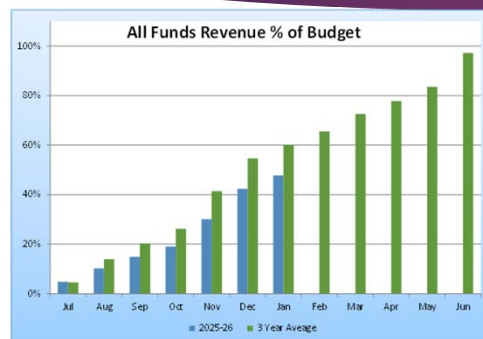
Year to Date as of January 31, 2026

	2025-26		2024-25		Actual	
	Budget	Actual	Budget	Actual	Dollar Change	Percent Change
Resources						
Taxes and Assessments	\$ 9,136,500	\$ 8,040,146	\$ 8,885,400	\$ 7,797,738	\$ 242,408	3.1%
Licenses and Fees	5,866,200	2,538,684	5,548,100	2,385,233	153,451	6.4%
Intergovernmental	6,724,000	3,632,980	6,204,200	3,270,586	362,394	11.1%
Fines and Forfeitures	248,000	206,704	278,000	135,834	70,870	52.2%
Charges for Services	19,189,400	11,187,683	18,169,900	10,575,210	612,473	5.8%
Miscellaneous	1,613,300	405,034	1,646,600	311,999	93,035	29.8%
Loan Proceeds	3,500,000	-	-	-	-	0.0%
Transfers In	8,216,700	-	7,240,600	4,791,200	(4,791,200)	-100.0%
Total Resources	\$ 54,494,100	\$ 26,011,231	\$ 47,972,800	\$ 29,267,800	\$ (3,256,569)	-11.1%
Expenditures						
Personnel Services	\$ 18,549,500	\$ 10,518,727	\$ 17,255,100	\$ 8,989,929	1,528,798	17.0%
Materials and Services	20,519,600	10,807,809	22,907,500	9,720,987	1,086,822	11.2%
Capital Outlay	16,399,500	6,788,363	11,521,100	4,188,654	2,599,709	62.1%
Contingency	5,224,700	-	6,111,900	-	-	0.0%
Debt Service	2,527,500	1,179,881	1,748,200	833,370	346,511	41.6%
Transfers Out	8,216,700	-	7,240,600	4,791,200	(4,791,200)	-100.0%
Total Expenditures	\$ 71,437,500	\$ 29,294,780	\$ 66,784,400	\$ 28,524,140	770,640	2.7%
Resources Over (Under) Expenditures	\$ (16,943,400)	\$ (3,283,549)	\$ (18,811,600)	\$ 743,660	(4,027,209)	-541.5%
Beginning Fund Balance	\$ 22,372,500	\$ 25,705,753	\$ 25,823,500	\$ 27,380,449	(1,674,696)	-6.1%
Ending Fund Balance	\$ 5,429,100	\$ 22,422,204	\$ 7,011,900	\$ 28,124,109	(5,701,905)	-20.3%



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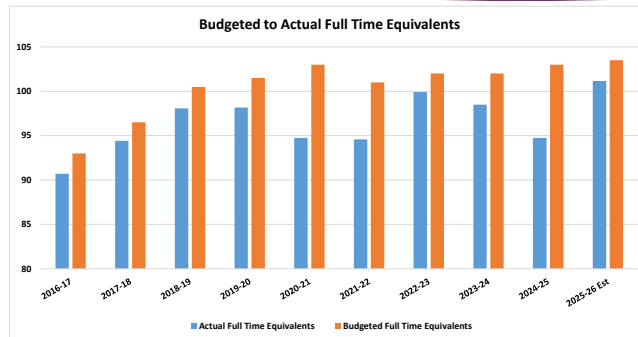
City-wide Overview





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City-wide Overview - Staffing



The City has the following positions open:

- Code Enforcement
- Police Officer

Years of Service	# Employees	% of Total Employees
0-5	39	39%
5-10	22	22%
10-15	9	9%
15-20	11	11%
20-25	8	8%
25-30	10	10%
30+	2	2%
	101	100%

2025-26 Average Years of Service 10.72

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%
	95	100%

2024-25 Average Years of Service 10.74



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City-wide Overview – Cost of Living

► Unrepresented - The City strives to conduct external salary surveys for all classifications every four years. The City's general compensation philosophy is to be a "Market Employer" which is defined as compensating jobs on average within 95% to 105% of the market.

The 2025 survey indicated that:

- Three classifications were under the 95% target
- One classification was above the 105% target
- Thirty classifications fell within the 95% to 105% range.

► 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	KPAS Local 737
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%	3.0% 2.7%
2025	2.6%	2026-27	2.6%	N/A	N/A 2.6%

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

Cost of Living Impact		
Percent Increase	Incremental Cost	Accumulated Cost
Unrepresented (41 FTE's)		
0.5%	\$ 30,100	\$ 30,100
1.0%	28,800	58,900
1.5%	29,000	87,900
2.0%	29,000	116,900
2.5%	29,400	146,300
2.6%	5,900	152,200
Local 737 (19 FTE's)		
2.6%	\$ 48,500	\$ 48,500



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General Operating Fund Overview

As of January 31, 2026

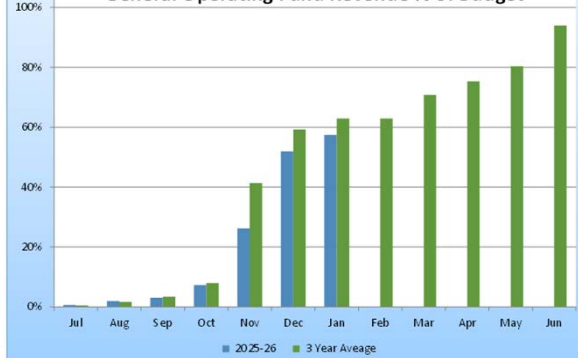
	Budgeted 2025-26	Projected 2025-26	Difference	% Change
REVENUES:				
1 REVENUES:				
2 Taxes & Assessments	7,373,000	7,420,800	47,800	0.6%
3 Licenses & Fees	3,616,900	3,636,900	20,000	0.6%
4 Intergovernmental	1,713,400	1,613,400	(100,000)	-5.8%
5 Fines & Forfeitures	248,000	320,000	72,000	29.0%
6 Other	458,000	487,000	29,000	6.3%
7 Transfers In	1,021,200	1,021,200	-	0.0%
8 TOTAL NET REVENUES	14,430,500	14,499,300	68,800	0.5%
9 Police Services Fee	1,250,800	1,200,100	(50,700)	-4.1%
10 Park Services Fee	728,000	732,000	4,000	0.5%
11 TOTAL REVENUES	\$ 16,409,300	\$ 16,431,400	\$ 22,100	0.1%
EXPENDITURES:				
12				
13 EXPENDITURES:				% Change
14 General Government	\$ 3,737,000	\$ 3,637,000	\$ (100,000)	-2.7%
15 Planning	698,300	608,300	(90,000)	-12.9%
16 Municipal Court	233,800	233,800	-	0.0%
17 Parks	1,793,600	1,683,100	(110,500)	-6.2%
18 Police	11,746,600	11,496,600	(250,000)	-2.1%
19 Transient Occupancy Tax	201,300	176,300	(25,000)	-12.4%
20 Contingency	709,900	-	(709,900)	-100.0%
21 Transfers Out	598,000	248,000	(350,000)	-58.5%
22 TOTAL EXPENDITURES	\$ 19,718,500	\$ 18,083,100	\$ (1,635,400)	-8.3%
23				
24 EXPENDITURES IN EXCESS OF REVENUES	(3,309,200)	(1,651,700)	1,657,500	-50.1%
25				
26 BEGINNING FUND BALANCE	6,847,200	7,394,600	547,400	8.0%
27				
28 ENDING FUND BALANCE	\$ 3,538,000	\$ 5,742,900	\$ 2,204,900	62.3%
Fund Balance as a % of Revenue				
	22%	35%		



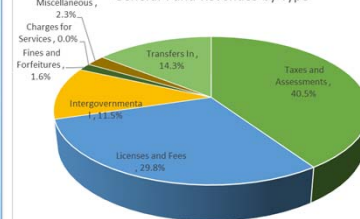
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General Operating Fund Overview - Revenues

General Operating Fund Revenue % of Budget



General Fund Revenues by Type



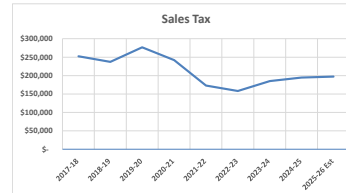


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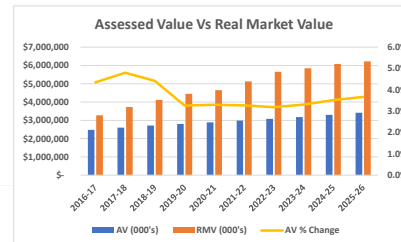
General Operating Fund Overview – Taxes and Assessments

Year to Date As of January 31, 2026

	Actual			Budget	
	Current Year	Prior Year	Percent Change	Annual	Percent of Budget
Current Property Taxes	\$ 6,445,202	\$ 6,203,523	3.9%	\$ 6,719,000	95.9%
Prior Year Property Taxes	67,544	58,683	15.1%	100,000	67.5%
Hotel/Motel Tax	183,380	182,338	0.6%	365,000	50.2%
Sales Tax	97,732	95,011	2.9%	189,000	51.7%
Total Taxes and Assessments	\$ 6,793,858	\$ 6,539,554	3.9%	\$ 7,373,000	92.1%



Property Type	2025-26 Assessed Value (000's)	Percent of Total Assessed Value	Property Taxes @ 2.0838	Discounts at 5%	Net Property Tax
Residential	2,577,998	75.46%	\$ 5,372,032	\$ 268,602	\$ 5,103,431
Farm	2,130	0.06%	4,438	222	4,217
Commercial	734,088	21.49%	1,529,693	76,485	1,453,208
Personal	36,270	1.06%	75,579	3,779	71,800
Utility	65,955	1.93%	137,437	6,872	130,565
Total	\$ 3,416,441	100.00%	\$ 7,119,180	\$ 355,959	\$ 6,763,221



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General Operating Fund Overview – License and Fees

Year to Date As of January 31, 2026

	Actual			Budget	
	Current Year	Prior Year	Percent Change	Annual	Percent of Budget
Electric Franchise Tax	\$ 150,476	\$ 147,265	2.2%	\$ 1,578,600	9.5%
Natural Gas Franchise Tax	50,052	47,156	6.1%	465,000	10.8%
Telephone Franchise Tax	8,362	8,850	-5.5%	19,100	43.8%
Cable TV Franchise Tax	88,515	92,678	-4.5%	341,400	25.9%
Sanitation Franchise	202,614	192,265	5.4%	403,100	50.3%
Water Sales Assessment	135,136	133,812	1.0%	207,400	65.2%
Sewer License Fee	235,744	227,919	3.4%	421,600	55.9%
Storm Water License Fee	50,125	49,684	0.9%	96,200	52.1%
Park Service Fee	415,991	409,667	1.5%	728,000	57.1%
Police Service Fee	710,729	706,560	0.6%	1,250,800	56.8%
Total License and Fees	\$ 500,019	\$ 488,215	2.4%	\$ 2,807,200	17.8%

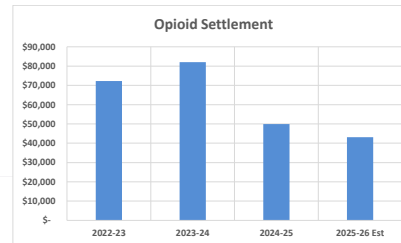
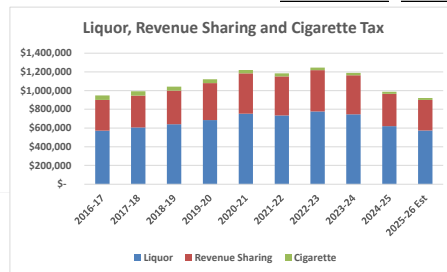


11

General Operating Fund Overview – Intergovernmental

Year to Date As of January 31, 2026

	Actual			Budget	
	Current Year	Prior Year	Percent Change	Annual	Percent of Budget
Liquor Tax	249,440	277,736	-10.2%	612,600	40.7%
State Revenue Sharing	77,077	78,553	-1.9%	338,400	22.8%
Opioid Settlement	31,851	38,644	-17.6%	75,000	42.5%
Cigarette Tax	11,125	12,062	-7.8%	20,500	54.3%
Total Intergovernmental	\$ 369,494	\$ 406,996	-9.2%	\$ 1,046,500	35.3%

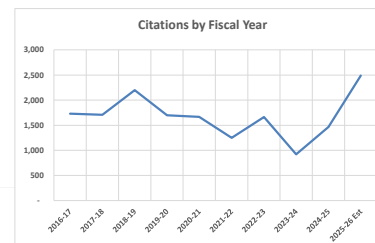
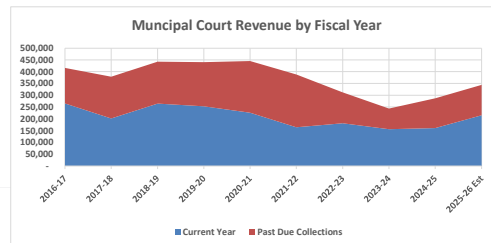


12

General Operating Fund Overview – Fines and Forfeitures

Year to Date As of January 31, 2026

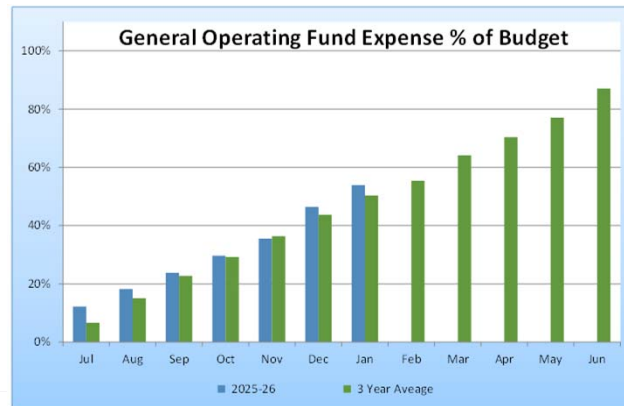
	Actual			Budget	
	Current Year	Prior Year	Percent Change	Annual	Percent of Budget
Municipal Court Fines	\$ 135,185	\$ 80,388	68.2%	\$ 145,000	93.2%
Past Due Court Collections	56,463	54,162	4.2%	100,000	56.5%
Total Municipal Court	\$ 191,649	\$ 134,550	42.4%	\$ 245,000	78.2%





13

General Operating Fund Overview - Expenses



14

General Fund Overview — Full Time Equivalent's

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Direct										
Police	43.46	45.33	47.67	47.33	46.83	47.00	48.92	46.83	43.75	47.67
Planning	3.42	3.84	3.84	3.76	2.84	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	0.42
Parks	1.90	2.73	3.73	3.90	3.90	3.90	3.90	4.32	4.82	4.90
Municipal Court	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total Direct	50.63	53.76	57.09	56.84	55.42	55.59	57.51	55.84	53.26	56.82
Indirect										
Finance	1.36	1.60	1.56	1.56	1.30	1.14	1.46	1.56	1.56	1.56
Information Technology	1.31	1.31	1.36	1.35	1.35	1.35	1.35	1.35	1.34	1.35
City Recorder	1.38	1.38	1.39	1.39	1.39	1.39	1.45	1.51	1.60	1.60
City Attorney	1.64	1.64	1.60	1.60	1.60	1.60	1.60	1.73	1.86	1.86
Human Resources	1.31	1.31	1.36	1.35	1.35	1.35	1.35	1.35	1.58	1.35
City Manager	0.74	0.74	0.74	0.74	0.61	0.80	0.74	0.74	0.80	0.80
Facilities	0.66	0.65	0.68	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
Total Indirect	8.48	8.70	8.75	8.73	8.35	8.37	8.69	8.98	9.48	9.27
Total Direct and Indirect	59.11	62.46	65.84	65.57	63.77	63.96	66.20	64.82	62.74	66.09



15

General Operating Fund Projection

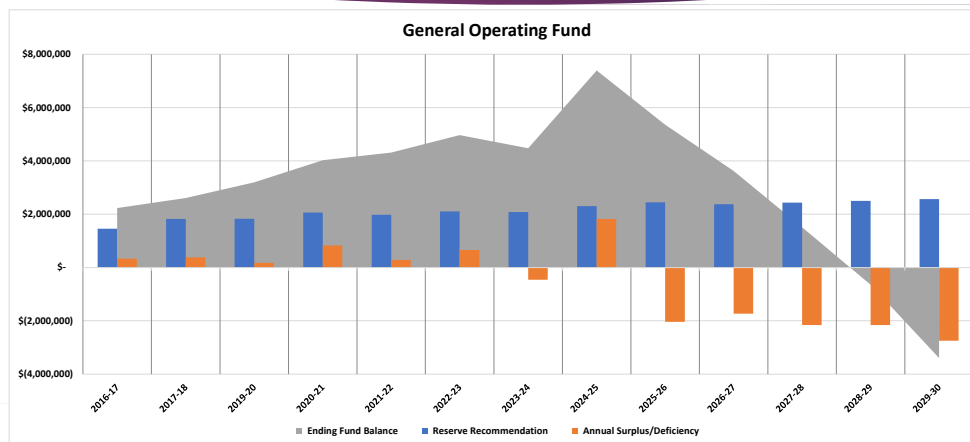
As of January 31, 2026

	BUDGET			FORECASTED							
	2025-26	2025-26	% Change	2026-27	% Change	2027-28	% Change	2028-29	% Change	2029-30	% Change
1 REVENUES:											
2 Taxes & Assessments	7,373,000	7,420,800	0.6%	7,780,500	4.8%	8,052,800	3.5%	8,334,600	3.5%	8,626,300	3.5%
3 Licenses & Fees	3,608,400	3,636,900	0.8%	3,746,000	3.0%	3,858,400	3.0%	3,974,200	3.0%	4,093,400	3.0%
4 Intergovernmental	1,713,400	1,613,400	-5.8%	1,629,500	1.0%	1,645,800	1.0%	1,662,300	1.0%	1,678,900	1.0%
5 Fines & Forfeitures	248,000	320,000	29.0%	336,000	5.0%	352,800	5.0%	370,400	5.0%	388,900	5.0%
6 Other	429,000	487,000	13.5%	496,700	2.0%	506,600	2.0%	516,700	2.0%	527,000	2.0%
7 Transfers In	1,021,200	1,021,200	0.0%	-	-	-	-	-	-	-	-
8 TOTAL NET REVENUES	14,393,000	14,499,300	0.7%	13,988,700	-3.5%	14,416,400	3.1%	14,858,200	3.1%	15,314,500	3.1%
9 Police Services Fee	1,250,800	1,200,100	-4.1%	1,200,100	0.0%	1,200,100	0.0%	1,200,100	0.0%	1,200,100	0.0%
10 Park Services Fee	728,000	732,000	0.5%	732,000	0.0%	732,000	0.0%	732,000	0.0%	732,000	0.0%
11 TOTAL REVENUES	\$ 16,371,800	\$ 16,431,400	0.4%	\$ 15,920,800	-3.1%	\$ 16,348,500	2.7%	\$ 16,790,300	2.7%	\$ 17,246,600	2.7%
12											
13 EXPENDITURES:			% Change		% Change		% Change		% Change		% Change
14 General Government	\$ 3,737,000	\$ 3,637,000	-2.7%	\$ 3,158,500	-13.2%	\$ 3,324,400	5.3%	\$ 3,412,800	2.7%	\$ 3,594,200	5.3%
15 Planning	698,300	608,300	-12.9%	626,500	3.0%	668,900	6.8%	689,000	3.0%	735,600	6.8%
16 Municipal Court	233,800	233,800	0.0%	239,700	2.5%	250,800	4.6%	257,100	2.5%	269,200	4.7%
17 Parks	1,375,600	1,683,100	22.4%	1,405,500	-16.5%	1,292,400	-8.0%	1,280,300	-0.9%	1,282,100	0.1%
18 Police	11,545,600	11,496,600	-0.4%	12,276,200	6.8%	13,149,600	7.1%	13,194,200	0.3%	14,568,100	10.4%
19 Transient Occupancy Tax	326,300	176,300	-46.0%	138,000	-21.7%	142,200	3.0%	146,500	3.0%	150,900	3.0%
20 Contingency	859,900	-	-100.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
21 Transfers Out	453,000	248,000	-45.3%	680,000	174.2%	220,000	-67.6%	220,000	0.0%	220,000	0.0%
22 TOTAL EXPENDITURES	\$ 19,229,500	\$ 18,083,100	-6.0%	\$ 18,524,400	2.4%	\$ 19,048,300	2.8%	\$ 19,199,900	0.8%	\$ 20,820,100	8.4%
23											
24 EXPENDITURES IN EXCESS OF REVENUES	(2,857,700)	(1,651,700)		(2,603,600)		(2,699,800)		(2,409,600)		(3,573,500)	
25											
26 BEGINNING FUND BALANCE	6,387,200	7,394,600		5,742,900		3,139,300		439,500		(1,970,100)	
27											
28 ENDING FUND BALANCE	\$ 3,529,500	\$ 5,742,900		\$ 3,139,300		\$ 439,500		\$ (1,970,100)		\$ (5,543,600)	
	22%	35%		20%		3%		-12%		-32%	



16

General Operating Fund Projection





17

General Operating Fund Police Projection

As of January 31, 2026

	BUDGET		FORECASTED								
	2025-26	2025-26		2026-27		2027-28		2028-29		2029-30	
1 REVENUES:			% Change		% Change				% Change		% Change
2 Police Service Fees	\$ 1,250,800	\$ 1,200,100	-4%	\$ 1,200,100	0%	\$ 1,200,100	0%	\$ 1,200,100	0%	\$ 1,200,100	0%
3 General Fund Support	7,591,900	8,293,300	9%	8,510,200	3%	8,732,900	3%	8,961,600	3%	9,196,700	3%
4 Other Dedicated Police Revenues	629,900	629,900	0%	587,100	-7%	601,600	2%	616,600	2%	632,000	2%
5 Transfers In - ARPA	561,200	561,200	0%	-	0%	-	0%	-	0%	-	0%
6 TOTAL REVENUES	\$10,033,800	\$10,123,300	1%	\$10,297,400	2%	\$10,534,600	2%	\$10,778,300	2%	\$ 11,028,800	2%
7											
8 EXPENDITURES:											
9 Personnel Services	\$ 10,067,500	\$ 9,817,500	-2%	\$ 10,451,000	6%	\$ 11,194,200	7%	\$ 11,599,900	4%	\$ 12,462,000	7%
10 Materials & Services	1,391,200	1,391,200	0%	1,381,700	-1%	1,426,300	3%	1,489,600	4%	1,575,800	6%
11 Capital Outlay	287,900	287,900	0%	443,500	54%	529,100	19%	104,700	0%	530,300	0%
12 TOTAL EXPENDITURES	\$11,746,600	\$11,496,600	-2%	\$12,276,200	7%	\$13,149,600	7%	\$13,194,200	0%	\$ 14,568,100	10%
13											
14 REVENUES IN EXCESS OF EXPENDITURES	\$ (1,712,800)	\$ (1,373,300)		\$ (1,978,800)		\$ (2,615,000)		\$ (2,415,900)		\$ (3,539,300)	
15											
16 BEGINNING FUND BALANCE	\$ 883,900	\$ 891,100		\$ (482,200)		\$ (2,461,000)		\$ (5,076,000)		\$ (7,491,900)	
17											
18 ENDING FUND BALANCE	\$ (828,900)	\$ (482,200)		\$ (2,461,000)		\$ (5,076,000)		\$ (7,491,900)		\$ (11,031,200)	



18

General Operating Park Services Projection

As of January 31, 2026

	BUDGET		FORECASTED						
	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30			
1 REVENUES:			% Change	% Change	% Change	% Change	% Change	% Change	
2 Park Service Fees	728,000	732,000	1%	775,500	6%	775,500	0%	775,500	0%
3 General Fund Support	360,800	360,800	0%	360,800	0%	360,800	0%	360,800	0%
4 Other Revenues	129,900	129,900	0%	133,800	3%	137,800	3%	141,900	3%
5 TOTAL REVENUES	\$ 1,218,700	\$ 1,222,700	0%	\$ 1,270,100	4%	\$ 1,274,100	0%	\$ 1,282,500	0%
6									
7 EXPENDITURES:									
8 Personnel Services	613,700	596,700	-3%	635,900	7%	680,400	7%	700,800	3%
9 Materials & Services	362,400	362,400	0%	369,600	2%	377,000	2%	384,500	2%
10 Capital Outlay	817,500	724,000	-11%	400,000	-45%	235,000	-41%	195,000	-17%
11 Contingency	100,000	-	-100%	-	0%	-	0%	-	0%
12 TOTAL EXPENDITURES	1,893,600	1,683,100	-11%	1,405,500	-16%	1,292,400	-8%	1,280,300	-1%
13									
14 REVENUES IN EXCESS OF EXPENDITURES	\$ (674,900)	\$ (460,400)		\$ (135,400)		\$ (18,300)		\$ (2,100)	
15									
16 BEGINNING FUND BALANCE	\$ 830,300	\$ 830,300		\$ 369,900		\$ 234,500		\$ 216,200	
17									
18 ENDING FUND BALANCE	\$ 155,400	\$ 369,900		\$ 234,500		\$ 216,200		\$ 214,100	
Capital Outlay Requirements			\$ 525,000	\$ 525,000	\$ 550,000	\$ 525,000			
Shortfall			(125,000)	(290,000)	(355,000)	(385,000)			
Rates needed to meet capital outlay needs									
Residential/Commercial	\$ 4.50	\$ 5.40	20%	\$ 6.48	20%	\$ 7.78	20%	\$ 9.33	20%
Multi-family	\$ 3.88	\$ 4.66	20%	\$ 5.59	20%	\$ 6.70	20%	\$ 8.05	20%



19

General Operating Fund - Park Services

Park Services Capital Outlay

2026-27 – \$525,000

- Country Glen Park Play Structure
- Replace 2020 Zero Turn Mower
- Gator for Keizer Rapids Park
- Replace 2007 Ford F-250

2027-28 - \$525,000

- Pathway resurfacing throughout parks
- Retro-fit boarding floats at KRP boat ramp
- Replace 2020 Zero Turn Mower
- Resurface Dog Park Parking Lot
- Replace fall protection surface at the Big Toy

2028-29 - \$550,000

- Connect pavement from Chemawa Rd to Disc Golf Parking Lot
- Trail along creek at Claggett Creek Park
- Add Nature Play through park system
- Picnic Shelter East of Boat Ramp at KRP
- Replace 2002 Ford Ranger

2029-30 - \$525,000

- Wallace House Park Play Structure
- Retro-fit Wooden Bridge at Ryan J Hill Memorial Park
- Resurface Willamette Manor Tennis Courts
- Add Parking North of Boat Ramp



20

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,
- 988 fire hydrants
- 1984 valves, and
- 131.2 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.

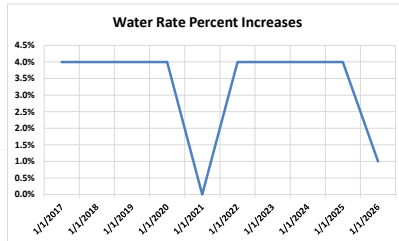


21

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
Albany	1/1/2026	\$ 56.74
Corvallis	2/1/2026	40.80
Grants Pass	1/1/2026	64.69
Lake Oswego	7/1/2025	51.83
McMinnville	10/1/2025	26.86
Oregon City	1/1/2026	33.85
Portland	7/1/2025	73.74
Salem	1/1/2026	33.89
Seaside	6/15/2025	60.14
Silverton	7/1/2025	47.98
Sherwood	7/1/2025	52.48
Tigard	7/1/2025	62.57
Tualatin	7/1/2025	43.13
West Linn	1/1/2026	56.28
Wilsonville	1/1/2026	43.51
Woodburn	7/1/2025	33.83
Keizer	1/1/2026	\$ 17.48

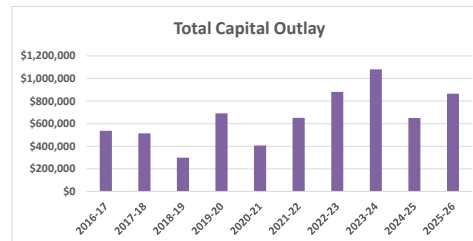


22

Water System – Capital Outlay

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

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





23

Water System – (Water Fund and Water Facility Fund)

As of January 31, 2026

	BUDGET			FORECASTED					
	2025-26	2025-26		2026-27	2027-28	2027-28	2028-29	2029-30	
1 RESOURCES:			% Change	% Change	% Change	% Change	% Change	% Change	
2 Water Sales	3,856,600	3,820,600	-1%	3,973,400	4%	4,132,300	4%	4,297,600	4%
3 Other Revenues	204,800	204,800	0%	211,000	3%	217,000	3%	224,000	3%
4 TOTAL RESOURCES	\$ 4,061,400	\$ 4,025,400	-1%	\$ 4,184,400	4%	\$ 4,349,300	4%	\$ 4,521,600	4%
5									
6 REQUIREMENTS:									
7 Expenditures:									
8 Personnel Services	\$ 1,677,900	\$ 1,651,900	-2%	\$ 1,726,000	4%	\$ 1,846,800	7%	\$ 1,902,200	3%
9 Materials & Services	2,220,300	2,197,500	-1%	2,241,450	2%	2,286,279	2%	2,332,005	2%
10 Capital Outlay	1,062,800	897,800	-16%	500,000	-44%	250,000	-50%	250,000	0%
11 Contingency	205,600	-	-	-	-	-	-	-	-
12 Total Expenditures	5,166,600	4,747,200	-8%	4,467,450	-6%	4,383,079	-2%	4,484,205	2%
13									
14 REVENUES IN EXCESS OF EXPENDITURE:	(1,105,200)	(721,800)		(283,050)		(33,779)		37,395	
15									
16 BEGINNING FUND BALANCE	1,553,800	1,782,900		1,061,100		778,050		744,271	
17									
18 ENDING FUND BALANCE	\$ 448,600	\$ 1,061,100		\$ 778,050		\$ 744,271		\$ 781,666	
Days Cash Supply at End of Year	40	96		68		62		63	
Annual Capital Outlay Requirement				\$ 1,000,000		\$ 1,000,000		\$ 750,000	
Rate Increase Needed to Fully Fund Capital Outlay				10%		10%		10%	



24

Water System – (Water Fund and Water Facility Fund)

Water System Capital Outlay

2026-27 – \$1,000,000

- Continued Water Line Replacement
- Telemetry System Updates

2027-28 - \$1,000,000

- Continued Water Line Replacement
- Water Production System Enhancements

2028-29 - \$750,000

- Continued Water Line Replacement

2029-30 - \$750,000

- Continued Water Line Replacement



25

Stormwater System - Overview

The Stormwater Division maintains and operates the City's stormwater system and implements the Department of Environmental Quality approved management plans. The City's three 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.

The Stormwater Division operates and maintains:

- 78.7 miles of pipe (solid and perforated),
- 2,388 inlets,
- 1,239 manholes,
- 112 underground injection control systems (UICs),
- 115 outfalls, and
- 140,033 square feet of vegetated stormwater facilities.

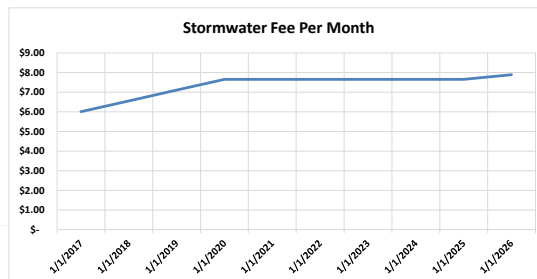


26

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	3/1/2026	\$ 17.97
Corvallis	2/1/2026	12.26
Grants Pass	1/1/2026	9.33
Lake Oswego	7/1/2026	24.51
Oregon City	1/1/2026	15.95
Portland	1/1/2026	39.94
Salem	1/1/2026	22.62
Silverton	7/1/2025	9.59
Sherwood	7/1/2025	16.19
Tigard	7/1/2025	11.30
Tualatin	7/1/2025	12.19
West Linn	1/1/2026	10.01
Wilsonville	3/1/2026	17.65
Keizer	1/1/2026	\$ 7.89



27

Stormwater Fund

City of Keizer Long Range Plan - Stormwater System As of January 31, 2026

	PROJECTED			FORECASTED					
	2025-26	2026-27		2027-28	2028-29				
1 REVENUES:			% Change	% Change	% Change	% Change			
2 Service Fees	2,207,800	2,180,300	-1%	2,289,300	2,403,800	5%	2,524,000	5%	2,625,000
3 Other Revenues, Primarily Interest	55,800	55,800	0%	57,500	59,200	3%	61,000	3%	62,800
4 Transfers In	200,000	200,000	0%	-	-	0%	-	0%	-
5 Total Revenues	\$2,463,600	\$2,436,100	-1%	\$2,346,800	\$2,463,000	5%	\$2,585,000	5%	\$2,687,800
6									
7 REQUIREMENTS:									
8 Expenditures:									
9 Personnel Services	1,132,500	1,130,500	0%	1,164,400	1,245,900	7%	1,283,300	3%	1,373,100
10 Materials & Services	1,174,700	1,100,000	-6%	1,122,000	1,144,400	2%	1,167,300	2%	1,202,300
11 Capital Outlay	1,506,300	1,506,300	0%	-	-	0%	-	0%	-
12 Transfers Out	-	-	0%	100,000	100,000	0%	-	0%	-
13 Contingency	190,900	-	-100%	-	-	0%	-	0%	-
14 Total Expenditures	3,813,500	3,736,800	-2%	2,386,400	2,490,300	4%	2,450,600	-2%	2,575,400
15									
16 REVENUES IN EXCESS OF EXPENDITURES	(1,349,900)	(1,300,700)		(39,600)	(27,300)		134,400		112,400
17									
18 BEGINNING FUND BALANCE	1,560,500	1,499,000		198,300	158,700		131,400		265,800
19									
20 ENDING FUND BALANCE	\$ 210,600	\$ 198,300		\$ 158,700	\$ 131,400		\$ 265,800		\$ 378,200
Day's Cash Supply at End of Year - Target 60 Days	35	33		25	20		38		53
Equivalent Service Unit (ESU) Rate Per Month *	\$ 7.89	\$ 7.89		\$ 8.28	\$ 8.70		\$ 9.13		\$ 9.59
Equivalent Service Unit Increase Per Month				\$ 0.39	\$ 0.41		\$ 0.43		\$ 0.46

* ESU Rate is indexed annually based on the change in average market value of undeveloped land in the City and the Engineering News Record Northwest Construction Cost Index.
(Resolution R2025-3586)



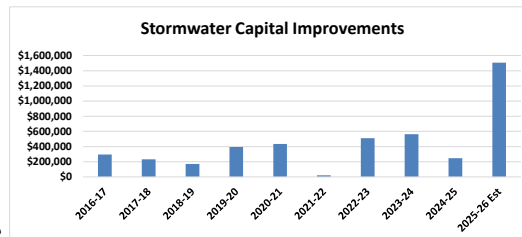
28

Stormwater System – Capital Outlay

Capital Outlay – Next Five Years

- Willow Lake Estates storm drain realignment - \$3.5 million.
- High-priority repairs identified through the video inspection and cleaning program.

The \$3.5 million capital outlay will require the issuance of debt. To meet the debt service requirements the stormwater rate will need to increase approximately \$1.30 per month.





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Summary

Residential Cost Per Month

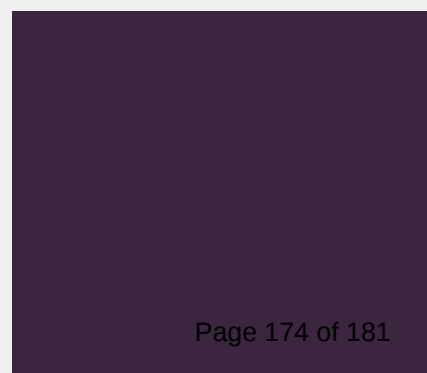
	Effective July 1,		Increase	% Increase
	2027	2026		
Police Services Fee	\$ 12.25	\$ 6.90	\$ 5.35	77.5%
Park Services Fee				
Base Fee	4.50	4.50	-	0.0%
Fully Fund Capital Outlay	0.90	-	0.90	100.0%
Total Parks Services Fee	5.40	4.50	0.90	20.0%
Water				
Base (5/8" - 6 ccf's consumption)	18.18	17.48	0.70	4.0%
Fully Fund Capital Outlay	1.05	-	1.05	100.0%
Total Water	19.23	17.48	1.75	10.0%
Stormwater				
Base (Per ESU)	8.28	7.89	0.39	5.0%
Capital Outlay Debt (Per ESU)	1.30	-	1.30	100.0%
Total Stormwater	9.58	7.89	1.69	21.5%
Total	\$ 46.46	\$ 36.77	\$ 9.69	26.4%



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Questions

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.

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

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

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

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

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

Glossary

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.

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.

Glossary

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.

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

Glossary

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.

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."

Glossary

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.

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.

Glossary

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.