

KEIZER URBAN RENEWAL AGENCY

2004-2005 AGENCY BUDGET

Lore Christopher
Chair

Members of the Budget Committee

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Lore Christopher
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Charles Lee
James Taylor
Jacque Moir
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Terry Gordon
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Nathan Brown, Community Development Director
Tracy Davis, City Recorder
Susan Gahlsdorf, Finance Director
Dianne Hunt, Human Resources Director
Rob Kissler, Public Works Director

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

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BUDGET OVERVIEW

Welcome to the City of Keizer's fiscal year 2004-2005 budget document. This document was prepared to assist you in understanding the financial plan and operation of city government. It is the financial tool which enables the City to allocate its resources, a policy tool to communicate decisions to the staff and citizens, and a communication tool to express the goals and priorities for the next fiscal year. The staff uses the budget document as an accounting tool to ensure financial integrity and as a management audit tool to measure performance. In summary, this budget document will serve many purposes.

BASIS OF BUDGETING

The budget is prepared on a line item basis. However, the budget is adopted by function within the General Fund and by object within all other funds. Generally, the budget is prepared on a modified accrual basis. Revenues are recognized when they become measurable and available, and expenses are budgeted when they are incurred. Enterprise funds are budgeted on a full accrual basis (not only are expenses recognized when incurred, but revenues are also recognized when they are billed). This is essentially the same as the City's basis of

accounting. One exception is the treatment of depreciation in the enterprise funds. While the City reserves funds to replace equipment, depreciation is not shown in the budget, although the full price of equipment and capital improvements is and the purchase of capital improvements is depreciated in the CAFR for enterprise funds. All appropriations lapse at fiscal year-end to the extent that they have not been expended or lawfully re-budgeted.

The City adopts the budget on a fund basis; therefore, cash disbursements of a fund may not legally exceed that fund's appropriations for cash disbursements. Public hearings before a budget committee and the City Council as well as formal newspaper publications of certain budgetary information must be conducted prior to the formal adoption of the budget by City resolution. The City Council may amend the budget to expend unforeseen receipts by supplemental appropriations. Supplemental budgets require public hearings, newspaper publications and approval by the City Council prior to enactment. All supplemental appropriations are included in the budget comparison statements. Appropriations lapse at year-end and may not be carried over. Appropriations are made by department for the General Fund and by object for all other funds.

BUDGET OVERVIEW

Continued

BUDGET PROCESS

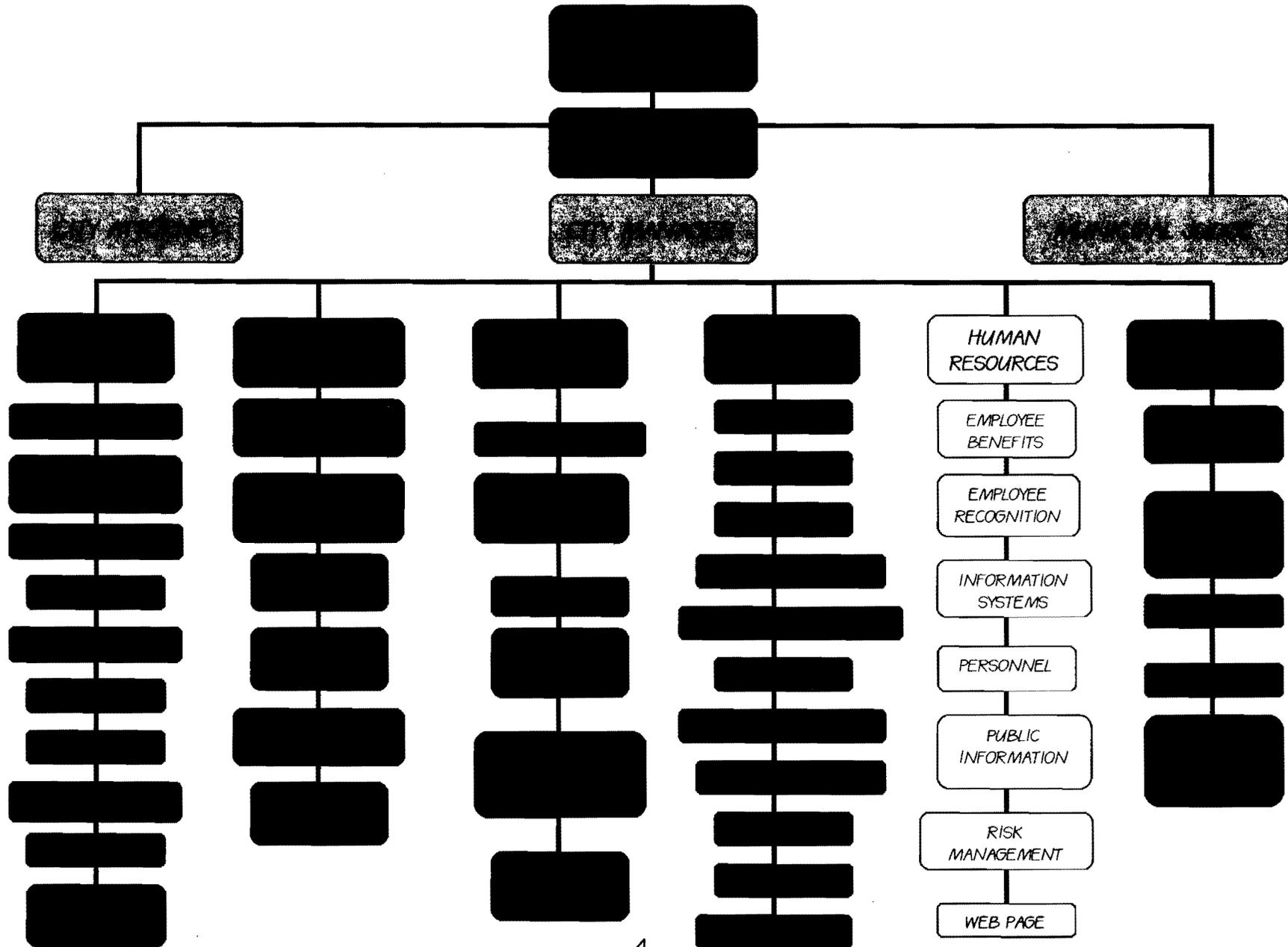
This document was prepared under the guidelines set forth under Oregon's Local Budget Law. This law establishes the standard procedures for preparing, presenting, and administering the budget. It also requires citizen involvement in the preparation and public disclosure before final adoption. Staff works together with the Budget Committee to establish comprehensive financial policies, update the long-range financial plan, as well as a plan for funding basic service levels and

meeting the cash flow needs of the City. The budget process includes input at the department level. Each employee is asked to provide a "needs" assessment for his or her position. Priorities and alternatives are discussed with the department Director and after careful analysis the projections are presented to the City Manager. Each Director discusses the departmental budget over a series of meetings. After final approval by the City Manager, the draft budget documents are prepared for presentation to the Budget Committee.

BUDGET CALENDAR

Friday April 9 th	Notice of Budget Committee meeting on City budget to Keizertimes for publication on April 16 th & April 23 rd
Friday April 30 th	City Budget Document distributed to Budget Committee
Tuesday May 4 th - 5:30 p.m.	<p>Budget Committee Meeting</p> <ul style="list-style-type: none"> ◆ Introductions ◆ Election of Budget Committee Chair ◆ Approval of Budget Calendar ◆ Public Testimony (3 minutes @) ◆ Presentation of Budget Message ◆ Staff presentation - General Fund Programs (except Parks)
Tuesday May 11 th - 5:30 p.m.	<p>Budget Committee Meeting</p> <ul style="list-style-type: none"> ◆ Public Testimony (3 minutes @) ◆ Staff presentation - Parks Programs ◆ Discussion of General Fund Budget ◆ Discussion of Capital Project Funds (Park Improvement Fund) ◆ Staff presentation - Special Revenue Fund Programs (Streets, Revenue Sharing et al) ◆ Discussion of Special Revenue Fund Budgets
Thursday May 13 th - 5:30 p.m.	<p>Budget Committee Meeting</p> <ul style="list-style-type: none"> ◆ Public Testimony (3 minutes @) ◆ Staff presentation - Water, Sewer, Street Lighting Programs ◆ Discussion of Enterprise Fund Budgets (Water, Sewer, Street Lighting) ◆ Staff presentation of Urban Renewal Agency Projects ◆ Discussion of Urban Renewal Agency Budget ◆ City Budget Recommendation to Council
Tuesday May 18 th - 5:30 p.m.	Alternate meeting to complete City or Urban Renewal Agency Budgets (if needed)
Friday May 21 st	City Financial Summary and notice of budget hearing in Keizertimes for publication on May 28 th
Monday June 21 th - 7:00 p.m.	Public Hearing on City Budget. Council adoption of budget and necessary Resolutions. Public Hearing and adoption of Urban Renewal budget.

ORGANIZATIONAL STRUCTURE



FINANCIAL POLICIES

- ◆ 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.
 - ◆ The City shall commit existing resources to continue developing a proactive Police Department with a strong Community Policing philosophy.
 - ◆ The City shall commit 2.5% of General Fund expenditures to the operation and maintenance of its Park system.
 - ◆ The City shall aggressively seek federal funding and local donations to support its public safety initiatives.
 - ◆ Due to the unpredictable long-term nature of Revenue Sharing funds, Council has elected to appropriate one-time only Capital Outlay expenditures to these funds.
 - ◆ All operating funds will maintain an unrestricted and undesignated balance equal to annual revenue of at least 5% percent. This is the minimum needed to maintain the City's credit worthiness. At June 30 of each year sufficient reserves shall exist to adequately cover the cash flow needs of the fund and to adequately provide for economic uncertainties for the upcoming year. Should the fund balance fall below the targeted amount in a given fund, a plan for expenditure reductions and/or revenue increases shall be submitted to the City Council via the Budget Committee. If, at the end of a fiscal year, the fund balance falls below the target amount in a given fund, then the City shall develop a plan to restore the fund balance within the five-year planning period.
- ◆ The City shall maintain a strong system of internal Controls.
 - ◆ All revenue forecasts shall be conservative.
 - ◆ In accordance with Oregon State law, an independent annual audit shall be performed by a public accounting firm, which shall issue an opinion on the annual financial statements and present a management letter detailing areas for improvement.

FINANCIAL POLICIES

Continued

- ◆ 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."
- ◆ 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).
- ◆ The City shall collect revenues aggressively, including past due bills of any type.
- ◆ The City shall follow State adopted guidelines in setting fines and forfeiture amounts.

- Where applicable, the City of Keizer's financial policies are adhered to in administering the Keizer Urban Renewal Agency

CITY OF KEIZER HISTORY

On November 2, 1982 an unincorporated area of Marion County – north of the city of Salem – 4713 acres or 7.36 square miles – was incorporated at the general election. The seventh and final attempt resulted in a successful vote of 4440 to 3341. The City of Keizer became the 12th largest city in Oregon with a population of 19,650.

Presently, at a population of 34,010, Keizer is the 14th largest city in Oregon. It is nestled in the center of the Willamette Valley and is recognized as the "Iris Capital of the World." The City is bordered on the western edge by the Willamette River, southern edge by the City of Salem, eastern edge by Interstate 5, and the northern edge by rural portions of Marion County. 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 little league organization in Oregon and community-wide events, such as the Keizer Iris Festival and the annual Miracle

of Christmas lighting display. Opening for the first season in 1997, the Keizer Stadium is home to the Volcanoes, a minor league baseball team affiliated with the San Francisco Giants.

The City of Keizer has 19 community and neighborhood parks, which includes the Keizer Little League Park. In the summer of 1999 a 20,000 square foot skate park was opened. The Carlson Skate Park was constructed largely by volunteer labor and donations. Neighborhood volunteers maintain several of the parks in the community and recently a neighborhood park was the recipient of Keizer Rotary funds to build a new play structure.

The City of Keizer operates under a council-manager form of government. The City Council consists of a Mayor and six Councilors. The City Manager is the administrative head of city government and is appointed by the City Council. There are 83 city employees working in seven departments: Administration, Finance, Human Resources, Public Works, Community Development, Municipal Court and Police Services.

CITY OF KEIZER

Continued

The water supply for the City of Keizer is provided by 15 underground wells. Keizer sits on one of the largest water aquifers on the northwest coast. Since 1983, water service connections have grown from 5,200 to 9,100 services and in 1998 the first water reservoir was constructed. On an average, the City uses approximately 3 million gallons of water per day. In 1997, the City of Keizer was given an award for the "Best Tasting Ground Water in Oregon."

The Keizer Fire District and Marion County Fire District #1 provide fire and emergency services for the City.

One of the most recent volunteer projects was the development of Keizer Corner. This area, located at

the intersection of River Road and Chemawa Road, was once the site of a gas station. In the late 1990's, the City of Keizer purchased this property using Urban Renewal funds. What was once a barren lot now features beautiful trees, a water display, flags, and plaza. This \$157,000 improvement project was the result of countless hours of volunteer time, cash, materials, and service from the community. The plaza area was named Newton-McGee Plaza in honor of two long time volunteers for their dedicated service to the Keizer City government. The water feature includes the City's motto. It is truly a portrait of community pride, spirit and volunteerism.

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.

*"PRIDE, SPIRIT, AND VOLUNTEERISM"
Motto of the City of Keizer*

Volunteers are the foundation of the Keizer community. Many volunteers assist the City in performing a multitude of duties, often providing services that would be reduced or non-existent. Beginning with citizens, who tried seven times to incorporate this former rural area to the many individuals who serve in various volunteer positions today, volunteerism has served as a successful basis for our City. These volunteer efforts grow out of the leadership of creative, committed people who believe in working together to solve issues for the betterment of our community.

Some of the most prevalent and dedicated volunteers are the members of the City Council. Each of the seven elected officials volunteer many hours attending City Council meetings, work sessions, committee meetings, community gatherings, as well as meeting with residents to discuss concerns, ideas, and other important issues facing the community. As one Council member noted, "We really don't view ourselves as politicians, only neighbors who care about the community, working together as a team to do what is best for the citizens." During our 22-year history, Keizer has elected 5 Mayors and 30 individuals to serve as Councilors.

Assisting the City Council in setting policy and guiding the future development of the community are other volunteers who serve on the various boards and commissions. Those volunteers are members of the Planning Commission, Budget Committee, Keizer Urban Renewal Board, Bikeways Committee, Volunteer Coordinating Committee, Emergency Operations

Committee, Traffic Safety Commission, Parks Advisory Board, and Community Policing Committee. Most boards/commissions meet on a monthly basis gathering information and forming recommendations to assist the City Council in guiding the City.

The City of Keizer also is fortunate to have a variety of volunteers who assist the City staff with daily operations. These volunteer hours save the City thousands of dollars in additional personnel costs. Some examples of volunteer efforts include the citizens who assist in the police records department, and assist at City Hall, those who enforce the handicap parking laws within the City, and who assist in providing routine maintenance of police vehicles.

Additionally, volunteerism has enriched our community in a number of other ways. During this past year, when funding for the Parks Program was decreased, volunteers stepped up to mow the grass in several of the City Parks. A wetlands project spearheaded by the Claggett Creek Watershed Council drew over 100 volunteers to Claggett Creek Park to aid in the planting of trees and shrubs. Projects such as these truly show the pride, spirit, and volunteerism of our community.

A heartfelt thanks to all of those volunteers who have built a community that each and every resident can be proud of. Volunteerism in the City of Keizer is alive, healthy and growing.

A collection of quotes by **Thomas Jefferson**, author of the Declaration of Independence and third President of the United States

"The essential principles of our Government... form the bright constellation which has gone before us and guided our steps through an age of revolution and reformation. The wisdom of our sages and blood of our heroes have been devoted to their attainment. They should be the creed of our political faith, the text of civic instruction, the touchstone by which to try the services of those we trust; and should we wander from them in moments of error or of alarm, let us hasten to retrace our steps and to regain the road which alone leads to peace, liberty and safety."
- Thomas Jefferson, 1st Inaugural Address, 1801.

"To preserve the peace of our fellow citizens, promote their prosperity and happiness, reunite opinion, cultivate a spirit of candor, moderation, charity and forbearance toward one another, are objects calling for the efforts and sacrifices of every good man and patriot. Our religion enjoins it; our happiness demands it; and no sacrifice is requisite but of passions hostile to both." --Thomas Jefferson: to Rhode Island Assembly, 1801.

"The excellence of every government is its adaptation to the state of those to be governed by it." --Thomas Jefferson to Pierre Samuel Dupont de Nemours, 1816.

"There is a debt of service due from every man to his country, proportioned to the bounties which nature and fortune have measured to him." --Thomas Jefferson to Edward Rutledge, 1796.

"In a virtuous government... public offices are what they should be: burdens to those appointed to them, which it would be wrong to decline, though foreseen to bring with them intense labor and great private loss."
--Thomas Jefferson to Richard Henry Lee, 1779.

"Public offices were [not] made for private convenience." --Thomas Jefferson to the Duchesse d'Auville, 1790.



Keizer Urban Renewal Agency

May 7, 2004

Honorable Chair Christopher, Board Members, Budget Committee, and Citizens of Keizer:

We are pleased to submit to you the Manager Recommended FY05 budget. This budget will continue to strengthen the overall economic health of the commercial corridors, and enhance the aesthetic appeal and safety within the district.

The Urban Renewal Agency is managed and operated by the City of Keizer. The Agency Board is comprised of the City Council members. The budget of the City of Keizer is disclosed in a separate document. Detailed financial policies, compiled in a separate section of this document,

set forth the basic framework of the overall fiscal management of the Agency.

Fiscal Year 2004 has been a productive year for the Agency. Much of the year was spent crafting and negotiating the development disposition agreement with the Keizer Station developer, Northwest National LLC. The agency also purchased property in the Keizer Station Area for close to \$900,000.

The FY04 district net value increased 6% overall with a 9% increase attributed to the Urban Renewal District.

The following information highlights the major changes from the FY04 budget:

Expenditures/Expenses

Personal Services

Council approved the following benefit changes for non-bargaining employees. (These changes have reduced employee's costs for benefits as well as helped control the Agency's costs.

- ◆ The Agency will continue to use the Portland CPI-wage as a methodology for annual cost of living adjustments (COLA), and starting 7/01/04, Council approved a minimum of 1% and a maximum of 3% for COLAs. (Local 320 contract established a 1.5% minimum and 3% maximum).
- ◆ Short-term disability was eliminated and the medical Cap was not reduced.
- ◆ Effective 7/01/04, the Agency will pay the full premium of long-term disability, outside the cap. This establishes a new LTD Cap, adjusted each July 1 by the Portland CPI-wages for the previous year.
- ◆ Life insurance increased from \$40,000 to \$60,000. Effective 7/01/05, the Agency will pay the full premium, outside the cap. This establishes a new Life and LTD Cap that will be adjusted each July 1 by the Portland CPI-wages for the previous year.

- ◆ The methodology used to establish the Agency's contribution CAP for health insurance was modified from using the Portland CPI-wages to the National CPI-medical. Effective 7/01/04 the Agency's contribution amount will be subject to a minimum of 2% and a maximum of 6%.

The Agency's insurance carrier projects Workers Compensation costs will increase 18% over FY04.

Materials and Services

The Agency's liability and property insurance premiums are expected to increase 5% over FY04 costs. This increase reflects an increase in the number of Police Vehicles covered, new land acquisitions, and a 2% increase in rates.

The Agency anticipates a five-percent increase in Personal Services for cost-of-living increases (1.6% based on the Portland consumer price index for wage earners), increases in medical benefits (4.2% based on the consumer price index for medical costs), annual merit increases, and labor contract collective bargaining agreements.

PROJECT FUND - \$426,200 INCREASE

Resources: The overall increase in the Project Fund is attributed to a \$2,705,800 carryover from FY04. This increase is net of the \$2,240,300 decrease in the annual loan proceeds received from the overnight borrowing

needed to bring cash into the Project Fund. The Agency also anticipates a \$39,300 decrease in interest earnings over FY04.

Expenditures: The Manager's Recommended Budget proposes a \$9,200 decrease in Personal Services. The Agency does not anticipate needing as much of the Senior Planner's time as in FY04 nor will it need as much administrative support. These decreases are net of a 1.6% cost-of-living and merit increases.

Materials & Services are projected to increase primarily for services needed to assist in the development of the Keizer Station area. Legal services increased \$66,100 for land acquisition and engineering costs increased \$41,500 above FY04. However, the Manager's Recommended Budget anticipates a \$27,500 reduction in contractual services because one-time costs budgeted in FY04 will not continue into FY05. Bond issue costs are estimated at 0.3% of the amount borrowed. Since the FY05 borrowing is expected to be approximately \$2,240,000 less than FY04, this line-item is reduced \$6,700. The net change in other line-items is a \$400 decrease in Materials & Services.

Many of the capital outlay projects are carried over from FY04 including the Keizer Station Improvements, Gateway & Signage, and crosswalks. The Agency anticipates an additional \$490,000 for street improvements, an additional \$100,000 for grant programs, and \$280,000 for land

acquisition. Completed projects (River Road Overlay, traffic signals, and street realignments) which will not be funded in FY05 total \$705,000. The remaining \$2,800 is primarily for aerial photos, a cost to be shared with City of Keizer funded programs.

The Urban Renewal District projects for Fiscal Year 2005 are listed in detail in the Capital Outlay portion of the Projects Fund. The primary focus for this upcoming year will be on the following projects:

- Chemawa Rd. improvements from Rickman Rd. east to 7th Ave. \$1,300,000—which would include decorative lighting, \$800,000 of which is carried forward from the previous year.
- Gateway improvements as identified in the River Road Renaissance, \$40,000, which is carried forward from the previous year.
- Crosswalk improvements, \$25,000 carried forward from the previous year, including timed crossing crosswalk displays.
- The district is expanding the grant programs, increasing the amount allocated to \$200,000 to include grants available for fire/life safety improvements, mixed use development/design, and expanded sidewalk improvement grants.
- Property acquisition for individual properties associated with the Civic Center if they become available. \$280,000.

- Existing commitment, carried forward from the previous year, for Keizer Station. \$4,500,000
- Urbani Renewal district's share of new aerial photos of the City, replacing outdated existing data from 1995.

TAX INCREMENT FUND - \$2,264,200 DECREASE

Resources: The largest portion of the decrease in the Tax Increment Fund is a \$2,658,100 reduction in working capital carryforward. During FY04, the Agency repaid \$5,225,000 in overnight debt which reduced the amount of funds available for carryover. Tax increment revenues are projected to increase \$392,600 over FY04, because of the nine-percent increase in property valuation. The Agency also anticipates a \$1,300 decrease in interest earnings over FY04.

Expenditures: By law, Tax Increment Fund moneys are restricted for debt service payments. Each year overnight debt is issued to bring cash into the Project Fund. The debt is then paid from the Tax Increment Fund. The \$2,264,200 decrease is primarily from a decrease in loan payments over FY04.

Summary

The FY05 Manager's Recommended Budget projects \$20,763,400 in revenues and \$5,417,000 as beginning reserves and fund balances. These resources will be used to cover administrative costs, pay debt service, and fund projects and reserve requirements expected to cost \$11,497,200.

We are pleased to recommend this budget for your consideration and adoption. We would like to compliment and thank everyone involved in the development of the FY05 Manager Recommended Budget. We appreciate the thoughtfulness in which the Chair, Board Members, and Budget Committee take in reviewing this document, the important questions they ask and the requests for detail needed to understand and appreciate the Agency services and to provide a document that is easily read by the citizens we serve.

On behalf of the entire staff of the City of Keizer, we pledge to you our very best efforts to help the Agency operate effectively and efficiently during the next fiscal year.

Respectfully submitted,

Chris Eppley
City Manager

Susan Gahlsdorf
Budget Officer

CITY OF KEIZER

2004-2005 Property Tax Revenue Estimates

City Property Tax Revenues

- 1 District Net Value
- 2 Urban Renewal Increment (see below)
- 3 District Net Value w/o Urban Renewal
- 4
- 5 Permanent Tax Rate per \$1,000
- 6
- 7 Gross Property Tax Revenues
- 8 Penalties/Compression/Adjustments
- 9
- 10 Property Tax Revenues
- 11 Uncollectables and Discounts (7.95%)
- 12 Net Anticipated Tax Collected
- 13 2003-04 Tax Revenues
- 14 Increase over 2003-04 Revenues
- 15

	<i>2003-04 Actual Tax Revenues</i>	<i>Maximum Assessed Value Increase 3%</i>	<i>\$49,344,600 New Construction 3%</i>
	\$1,501,485,500	\$1,546,530,100	\$1,595,874,700
	(231,261,800)	(238,199,700)	(252,611,900)
	\$1,270,223,700	\$1,308,330,400	\$1,343,262,800
	\$2.0838	\$2.0838	\$2.0838
	\$2,646,800	\$2,726,300	\$2,799,100
	2,100	2,200	2,200
	\$2,648,900	\$2,728,500	\$2,801,300
	(210,500)	(216,800)	(222,600)
	\$2,438,400	2,511,700	2,578,700
		(2,438,400)	(2,438,400)
		73,300	\$140,300

Urban Renewal Property Tax Revenues

- 17
- 18 Assessed Value inside Keizer's Plan Area
- 19 Assessed Value (frozen)
- 20 Increment Value
- 21
- 22 Tax Rate per \$1,000 Increment Value
- 23 Adjustments
- 24 Division of Tax Revenues
- 25 Uncollectables and Discounts (8%)
- 26 Net Anticipated Tax Collected

	<i>Maximum Assessed Value Increase 3%</i>	<i>\$14,412,200 New Construction 6%</i>
	\$294,528,700	\$238,199,700
	63,266,900	\$252,611,900
	\$231,261,800	\$252,611,900
	\$15.8287	\$15.8287
	(82,100)	\$15.8287
	\$3,578,500	\$3,770,400
	(286,000)	\$3,998,500
	\$3,292,500	(319,500)
	\$3,469,100	\$3,679,000

*NORTH RIVER ROAD URBAN RENEWAL DISTRICT
FY 2003-2004 Urban Renewal—Completed Projects*

- *River Road Overlay—Lockhaven Rd to Wheatland Rd.*
- *Traffic Signalization and realignment of Wheatland Road and River Road intersection.*
- *Addition of Bicycle Lanes and sidewalk improvements on Chemawa in front of Keizer Outdoor Power Equipment.*
- *Sidewalk and landscape improvements at Keizer Village.*
- *Street improvements along Plymouth Drive*
- *Cooper Creek Mercantile (aka Keizer Feed) Meandering Sidewalk*

*NORTH RIVER ROAD URBAN RENEWAL DISTRICT
FY 2004-2005 Urban Renewal-Proposed Projects*

- *Construction of Chemawa Road improvements from 7th Ave to Rickman Rd, coinciding with the improvements from Rickman to Verda Lane being done with state monies and Gas Tax revenues.*
- *Keizer Station road improvements such as a portion of Railroad bridge, Radiant Dr access road.*
- *Expand Grant programs*
- *Property acquisition for properties associated with Civic Center if they become available.*
- *Gateway improvements as they are adopted as part of the River Road Renaissance.*
- *Crosswalk improvements, including timed crossing crosswalk displays.*

SPECIAL REVENUE FUNDS

URBAN RENEWAL AGENCY

ACTUAL
2001-02

ACTUAL
2002-03

ADOPTED
2003-04

MANAGER
RECOMMENDED

COMMITTEE
APPROVED

BOARD
ADOPTED

RESOURCES

1	\$ 2,312,062	\$ 3,967,531	\$ 5,369,300	Beginning Fund Balance	\$ 5,417,000	\$ 5,417,000	\$ 5,417,000
2	2,930,658	3,113,263	3,266,707	Tax Increment Revenue	3,679,000	3,679,000	3,679,000
3	147,379	165,304	179,700	Prior Year Taxes	160,000	160,000	160,000
4	7,297,600	-	5,296,993	Bond & Loan Proceeds	3,056,700	3,056,700	3,056,700
5	92,871	-	-	Grants	-	-	-
6	17,000	5,495	-	Donations	-	-	-
7	81,833	78,577	105,766	Interest	67,700	67,700	67,700
8	109,604	-	-	Transfers	-	-	-
9	\$ 12,989,007	\$ 7,330,170	\$ 14,218,466	TOTAL RESOURCES	\$ 12,380,400	\$ 12,380,400	\$ 12,380,400

EXPENDITURES

14	\$ 159,539	\$ 191,913	\$ 225,587	Personal Services	\$ 216,400	\$ 216,400	\$ 216,400
15	120,400	143,509	186,014	Materials & Services	259,000	249,000	249,000
16	429,276	633,638	6,182,338	Capital Outlay	6,350,100	6,350,100	6,350,100
17	8,316,331	981,600	6,261,043	Debt Service	3,996,700	3,996,700	3,996,700
18	\$ 9,025,546	\$ 1,950,660	\$ 12,854,982	TOTAL EXPENDITURES	\$ 10,822,200	\$ 10,812,200	\$ 10,812,200

TRANSFERS OUT

22	2,440	-	-	Transfer to City Hall Facility Fund	-	-	-
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FUND BALANCE

26	-	-	585,106	Debt Service Reserves	585,200	585,200	585,200
27	-	-	200,000	Contingency	200,000	200,000	200,000
28	3,961,021	5,379,510	578,378	Undesignated Fund Balance	773,000	783,000	783,000
30	\$ 12,989,007	\$ 7,330,170	\$ 14,218,466	TOTAL EXPENDITURE & FUND BALANCE	\$ 12,380,400	\$ 12,380,400	\$ 12,380,400

SPECIAL REVENUE FUNDS

URBAN RENEWAL PROJECT FUND

ACTUAL 2001-02	ACTUAL 2002-03	ADOPTED 2003-04		MANAGER RECOMMENDED	COMMITTEE APPROVED	BOARD ADOPTED
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RESOURCES

1	\$ 1,746,659	\$ 2,950,076	\$ 2,012,282	Beginning Fund Balance	\$ 4,718,100	\$ 4,718,100	\$ 4,718,100
2	1,637,600	-	5,296,993	Loan Proceeds	3,056,700	3,056,700	3,056,700
3	92,871	-	-	Grants	-	-	-
4	17,000	5,495	-	Donations	-	-	-
5	57,997	41,855	63,042	Interest	23,700	23,700	23,700
6	1,696	-	-	Transfer from Street Fund	-	-	-
7	45,821	-	-	Transfer from Revenue Sharing Fund	-	-	-
8	56,008	-	-	Transfer from City Hall Facility Fund	-	-	-
9	1,997	-	-	Transfer from Utility Fund	-	-	-
10	3,844	-	-	Transfer from Water fund	-	-	-
11	238	-	-	Transfer from SLD Fund	-	-	-
12	\$ 3,661,731	\$ 2,997,426	\$ 7,372,317	TOTAL RESOURCES	\$ 7,798,500	\$ 7,798,500	\$ 7,798,500

Notes:

- 2 By law, Tax Increment Fund moneys are restricted for debt service payments. Each year overnight debt is issued to bring cash into the Project Fund. The debt is then paid from the Tax Increment Fund.
- 5 Interest Revenue is based on FY04 earnings at 11/31/03 projected out to 6/30/04.
- 7-12 The transfer from other funds in FY02 is for repayment of funds used by the City for facility maintenance. The City discovered this error and repaid the Urban Renewal District in FY02 with interest.

SPECIAL REVENUE FUNDS

URBAN RENEWAL PROJECT FUND

ACTUAL 2001-02	ACTUAL 2002-03	ADOPTED 2003-04		MANAGER RECOMMENDED	COMMITTEE APPROVED	BOARD ADOPTED
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EXPENDITURES

PERSONAL SERVICES

	\$	30,259	\$	41,760	\$	43,464		\$	45,600	\$	45,600	\$	45,600
		12,370		13,056		17,592	City Manager		17,900		17,900		17,900
		-		2,972		3,094	Public Works Director		3,300		3,300		3,300
		-		-		2,802	Public Works Superintendent		3,200		3,200		3,200
		-		-		-	Public Works Permit Specialist		3,600		3,600		3,600
		6,043		6,193		6,252	Community Development Permit Specialist		6,400		6,400		6,400
		-		-		25,408	City Recorder		27,800		27,800		27,800
		22,382		25,448		-	Community Development Director		-		-		-
		1,966		-		-	Planning Director		-		-		-
		-		3,390		15,979	Associate Planner		4,600		4,600		4,600
		25,421		27,975		27,166	Senior Planner		20,700		20,700		20,700
		-		-		1,088	Administrative Support Staff		1,300		1,300		1,300
		1,410		1,488		2,323	Information Systems Technician		2,400		2,400		2,400
		19,282		19,761		19,947	Human Resources Director		20,300		20,300		20,300
		2,686		2,968		3,092	Finance Director		3,200		3,200		3,200
		149		1,378		500	Facility Maintenance Worker		500		500		500
		1,868		2,317		2,588	Overtime		2,500		2,500		2,500
		20,940		26,236		34,596	Medicare		33,600		33,600		33,600
		14,450		16,339		19,125	Retirement		19,000		19,000		19,000
		313		632		571	Insurance Benefits		500		500		500
		\$ 159,539		\$ 191,913		\$ 225,587	TOTAL PERSONAL SERVICES		\$ 216,400		\$ 216,400		\$ 216,400

Notes:
 35 Through the City's Personal Policy Committee, the City changed the process for allocation of insurance premiums. The costs are now pooled and allocated based on FTE in each fund. The City's insurance premiums increase each year by the CPI-Medical, within 1% to 6%. The FY04 costs were budgeted at a 0.85% increase. During the year the Council retroactively increased City paid premiums to 5.05% based on the CPI-Medical to more accurately reflect the increases in these costs. The FY05 CPI-Medical increase is 4.2%.
 36 Workers compensation costs are expected to increase 18% in FY05. Budget estimates also changed because of allocation changes.

SPECIAL REVENUE FUNDS

URBAN RENEWAL PROJECT FUND

	ACTUAL 2001-02	ACTUAL 2002-03	ADOPTED 2003-04		MANAGER RECOMMENDED	COMMITTEE APPROVED	BOARD ADOPTED
38							
39				MATERIALS & SERVICES			
40							
41	\$ 1,809	\$ 1,636	\$ 3,500	Materials & Supplies	\$ 2,600	\$ 2,600	\$ 2,600
42	1,388	1,574	3,200	Printing & Postage	1,200	1,200	1,200
43	1,235	1,099	1,144	Membership Dues	1,400	1,400	1,400
44	2,374	3,903	5,119	Training & Travel	6,900	6,900	6,900
45	-	-	182	Board Expenses	200	200	200
46	586	1,650	3,800	Advertising	1,200	1,200	1,200
47	32,678	54,806	27,900	Legal Services	94,000	84,000	84,000
48	30,040	30,080	75,018	Contractual Services	47,500	47,500	47,500
49	3,108	3,127	4,048	Audit	4,000	4,000	4,000
50	-	1,411	1,020	Janitorial	1,000	1,000	1,000
51	-	1,727	1,560	Telephone	1,600	1,600	1,600
52	291	360	252	Insurance	300	300	300
53	-	-	-	Gasoline	100	100	100
54	194	900	746	Computer Software	3,100	3,100	3,100
55	13,286	1,254	1,300	Equipment Maintenance	1,300	1,300	1,300
56	3,055	826	1,050	Facility Maintenance	1,600	1,600	1,600
57	30,226	39,123	40,000	Engineering	81,500	81,500	81,500
58	453	-	275	Utilities	300	300	300
59	7	-	15,900	Bond Issue Costs - overnight debt	9,200	9,200	9,200
60	(330)	33	-	Miscellaneous	-	-	-
61	\$ 120,400	\$ 143,509	\$ 186,014	TOTAL MATERIALS & SERVICES	\$ 259,000	\$ 249,000	\$ 249,000

Notes:

- 43 Citywide costs are comprised of memberships to Council of Governments, League of Oregon Cities, Local Government Personnel Institute, local newspapers, Chamber of Commerce, SEDCOR, Rotary and International City/County Management Association. Costs are then allocated to each fund based on FTE.
- 45 Costs include travel & training; misc. office supplies; meetings during mealtimes. These costs were previously charged to the Training & Travel line-item.
- 46 Advertising costs are for legal notices for budget hearings and property improvement issues.
- 47 Legal Services are for basic and hourly services provided by the City Attorney at \$24,000. Hourly costs will increase 5% over FY04. In addition, 5 properties at the Keizer Station have potential for condemnation. Total legal cost for condemnation is estimated at \$60,000.
- 48 FY05 includes \$30,000 for on-going Contractual Services including citywide costs such as Citizen Survey, copier leases, bank charges, courier services, & salary surveys. An additional \$17,500 has been budgeted for 5 property appraisals at \$3,500 each.
- 49 The contract with the City's audit firm expires in FY05. Absent new estimates, this line-item is consistent with FY04.
- 52 The City's Insurance carrier projects a 2% increase in insurance premiums, plus another 3% for land acquisition.
- 57 Engineering Service costs increased 6.5% during FY04. FY05 projections are based on current year actuals projected to 6/30/04.
- 59 Costs are approximately 0.3% of bond proceeds

SPECIAL REVENUE FUNDS

URBAN RENEWAL PROJECT FUND

ACTUAL 2001-02	ACTUAL 2002-03	ADOPTED 2003-04		MANAGER RECOMMENDED	COMMITTEE APPROVED	BOARD ADOPTED
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				<u>CAPITAL OUTLAY</u>			
62							
63							
64	\$ -	\$ -	\$ -	Aerial Photos	\$ 2,500	\$ 2,500	\$ 2,500
65	-	-	810,000	Street Improvements	1,300,000	1,300,000	1,300,000
66	50,158	288,833	335,000	River Road Overlay	-	-	-
67	74,940	-	-	Fire Hydrants	-	-	-
68	-	-	40,000	Gateway/Signage	40,000	40,000	40,000
69	-	-	25,000	Crosswalks - ADA Standards	25,000	25,000	25,000
70	252	802	341	Office Furniture & Equipment	100	100	100
71	540	3,270	1,997	Computer Equipment	2,500	2,500	2,500
72	-	25,495	220,000	Traffic Signals	-	-	-
73	-	-	-	Street Lighting	-	-	-
74	5,352	51,236	100,000	Grant Programs - Improvements	200,000	200,000	200,000
75	225,141	249,727	-	Water System Infrastructure	-	-	-
76	393	-	-	Land Acquisition	280,000	280,000	280,000
77	-	-	4,500,000	Keizer Station Improvements	4,500,000	4,500,000	4,500,000
78	72,500	12,405	150,000	Street Realignments	-	-	-
79	-	1,870	-	Storm Drainage	-	-	-
80	\$ 429,276	\$ 633,638	\$ 6,182,338	TOTAL CAPITAL OUTLAY	\$ 6,350,100	\$ 6,350,100	\$ 6,350,100

- Notes:
- 64 Aerial Photos are estimated to cost \$15,000 citywide; 1/3 to be funded from Revenue Sharing and Street Fund, each, and 1/6 to be funded from Water Fund and Urban Renewal, each
 - 65 Chemawa west of Rickman \$1,300,000; to be coupled with grant funds for improvements east of Rickman to Verda. See City of Keizer Street Fund Budget.
 - 69 New crosswalk displays; crosswalk timers.
 - 74 Grants include design grants, existing sidewalk relocation programs; fire-life safety grants.
 - 76 Property north of City Hall and property on the corner of Rickman and Chemawa.
 - 77 As specified in the development disposition agreement with Northwest National LLC.

SPECIAL REVENUE FUNDS

URBAN RENEWAL PROJECT FUND

ACTUAL 2001-02	ACTUAL 2002-03	ADOPTED 2003-04		MANAGER RECOMMENDED	COMMITTEE APPROVED	BOARD ADOPTED
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81							
82	\$ 709,215	\$ 969,060	\$ 6,593,939	TOTAL EXPENDITURES	\$ 6,825,500	\$ 6,815,500	\$ 6,815,500
83							
84				TRANSFERS OUT			
85							
86	2,440	-	-	Transfer to City Hall Facility Fund	\$	-	-
87							
88				FUND BALANCE			
89							
90	-	-	200,000	Contingency	200,000	200,000	200,000
91	2,950,076	2,028,366	578,378	Undesignated Fund Balance	773,000	783,000	783,000
92							
93	\$ 3,661,731	\$ 2,997,426	\$ 7,372,317	TOTAL EXPENDITURE & FUND BALANCE	\$ 7,798,500	\$ 7,798,500	\$ 7,798,500

SPECIAL REVENUE FUNDS

URBAN RENEWAL TAX INCREMENT FUND

ACTUAL 2001-02	ACTUAL 2002-03	ADOPTED 2003-04		MANAGER RECOMMENDED	COMMITTEE APPROVED	CHANGES FROM MGR RECOMM
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RESOURCES

1	\$ 565,403	\$ 1,017,455	\$ 3,357,018	Beginning Fund Balance	\$ 698,900	\$ 698,900	\$ -
2	2,930,658	3,113,263	3,266,707	Tax Increment Revenue	3,679,000	3,679,000	-
3	147,379	165,304	179,700	Prior Year Taxes	160,000	160,000	-
4	23,836	36,722	42,724	Interest	44,000	44,000	-
5	5,660,000	-	-	Bond Proceeds	-	-	-
6	\$ 9,327,276	\$ 4,332,744	\$ 6,846,149	TOTAL RESOURCES	\$ 4,581,900	\$ 4,581,900	\$ -

Notes:

- 2 FY04 estimates are based on FY03 actuals projected out to year-end plus 3% assessed value increases and 1% for growth.
- 3 Delinquent tax payments from property taxpayers increase each year with the amount of tax increment revenue apportioned to Urban Renewal. FY04 estimates are based on FY03 actuals plus 3% assessed value increases and 1% for growth.
- 4 Interest Revenue is based on FY04 earnings at 12/31/03 projected out to year-end.

SPECIAL REVENUE FUNDS

URBAN RENEWAL TAX INCREMENT FUND

ACTUAL 2001-02	ACTUAL 2002-03	ADOPTED 2003-04		MANAGER RECOMMENDED	COMMITTEE APPROVED	CHANGES FROM MGR RECOMM
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EXPENDITURES

DEBT SERVICE

	\$ 6,395,000	\$ 725,000	\$ 740,000	Principal	750,000	\$ 750,000	\$ -
	283,731	256,600	224,050	Interest	190,000	190,000	-
	1,637,600	-	5,296,993	Loan Payment	3,056,700	3,056,700	-
	\$ 8,316,331	\$ 981,600	\$ 6,261,043	TOTAL DEBT SERVICE	\$ 3,996,700	\$ 3,996,700	\$ -

FUND BALANCE

	\$ -	\$ 585,106	TOTAL RESERVES	\$ 585,200	\$ 585,200	\$ -	
	1,010,945	3,351,144	-	ENDING FUND BALANCE	-	-	
	\$ 1,010,945	\$ 3,351,144	\$ 585,106	TOTAL FUND EQUITY	\$ 585,200	\$ 585,200	\$ -
	\$ 9,327,276	\$ 4,332,744	\$ 6,846,149	TOTAL EXPENDITURE & FUND BALANCE	\$ 4,581,900	\$ 4,581,900	\$ -

Notes:

- 14 By law, Tax Increment Fund moneys are restricted for debt service payments. Each year overnight debt is issued to bring cash into the Project Fund. The debt is then paid from the Tax Increment Fund.
- 19 Reserve Requirements are provided for in the Bond Covenants and must comply with IRS regulations. The Reserve must be the lesser of 10% of the par amount of the Series, maximum annual debt service, or 125% of the average annual debt service.
Reserve requirements by series are as follows:

Series 2001 A Tax Exempt Bonds:	\$358,713
Series 2001 B Taxable Bonds:	<u>226,392</u>
Total Reserve Requirement:	<u>\$585,105</u>

BUDGET NOTES

TAX INCREMENT FUND

Revenues

- ◆ Each year the Agency is required to assess taxes at least equal to upcoming debt service regardless of the cash balances in the fund.
- ◆ The Urban Renewal Agency will consider the fiscal impact on other effected government agencies should Keizer ever go into compression as a result of the imposition of an urban renewal special levy.

Debt Service

- ◆ Tax increment funds shall only be used for payment of debt service.

Reserves

- ◆ Reserve amounts are provided for in the bond documents and must be fully funded until extinguishment of the related debt.

PROJECT FUND

- ◆ Each year it is Council policy to give employees a cost-of-living increase equal to the Portland Consumer Price index for urban wage earners and clerical workers.

VOLCANOS BASEBALL STADIUM PROJECT

The Urban Renewal Agency funded the Volcano Stadium parking lot project using 1996 Series B bonded debt proceeds. These proceeds and the parking lot construction expenditures are accounted for in the Project Fund. The tax increment fund pays the debt service on all bonds. The Stadium Operation program budget is included in the City of Keizer's General Fund and is therefore disclosed in a separate document.

STAFFING HISTORY - FULL TIME EQUIVALENTS

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04	Budgeted 2004-05
ADMINISTRATION					
City Manager	1.0	1.0	1.0	1.0	1.0
HUMAN RESOURCES					
Human Resources Director	1.0	1.0	1.0	1.0	1.0
* Clerical Specialist	1.0	1.0	1.0	2.0	2.0
Information Systems Technician				1.0	1.0
<i>Total</i>	2.0	2.0	2.0	4.0	4.0
FINANCE					
Finance Director	1.0	1.0	1.0	1.0	1.0
* Accountant	1.0	1.0	1.0	1.0	1.0
* Accounting Technician	1.0			1.0	1.0
* Utility Billing Technician	1.0	1.0	1.0	1.0	1.0
* Utility Billing Clerks	3.0	4.0	4.0	3.0	3.0
Court Clerk					1.0
* Clerical Specialist					0.5
<i>Total</i>	7.0	7.0	7.0	7.0	8.5
CITY RECORDER					
City Recorder	1.0	1.0	1.0	1.0	1.0
* Recording Secretary	1.0	1.0	1.0	1.0	1.0
Court Clerk	1.0	1.0	1.0	1.0	
* Clerical Specialist	1.0	1.0	1.0	0.5	
<i>Total</i>	4.0	4.0	4.0	3.5	2.0

STAFFING HISTORY - FULL TIME EQUIVALENTS

	<i>Actual 2000-01</i>	<i>Actual 2001-02</i>	<i>Actual 2002-03</i>	<i>Actual 2003-04</i>	<i>Budgeted 2004-05</i>
<i>COMMUNITY DEVELOPMENT</i>					
<i>Community Development Director</i>				1.0	1.0
<i>Planning Director</i>		1.0	1.0		
<i>Senior Planner</i>	1.0	0.0	1.0	1.0	1.0
<i>Associate Planner</i>	1.0	1.0	1.0	1.0	
<i>Code Enforcement/Zoning Technician</i>	1.0	1.0	1.0	1.0	
<i>Code Enforcement</i>					0.5
<i>Zoning Technician</i>					1.0
<i>Permit Specialist</i>	0.5	0.5	0.5	0.5	1.0
<i>Total</i>	3.5	3.5	4.5	4.5	4.5
<i>PUBLIC WORKS</i>					
<i>Public Works Director</i>	1.0	1.0	1.0	1.0	1.0
<i>Public Works Superintendent</i>	1.0	1.0	1.0	1.0	1.0
<i>Municipal Utility/ Parks</i>	1.0	1.0	1.0	1.0	1.0
<i>Municipal Utility/ Streets</i>	1.0	1.0	1.0	1.0	1.0
<i>Municipal Utility/ Water</i>	8.0	8.0	8.0	9.0	9.0
<i>Facility Maintenance</i>	1.0	1.0	1.0	1.0	1.0
<i>Permit Specialist</i>				1.0	1.0
<i>Total</i>	13.0	13.0	13.0	15.0	15.0

STAFFING HISTORY - FULL TIME EQUIVALENTS

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04	Budgeted 2004-05
POLICE					
Chief	1.0	1.0	1.0	1.0	1.0
Captain		2.0	2.0	1.0	2.0
Lieutenant	2.0				
Sergeants	8.0	8.0	8.0	8.0	7.0
** Police Officers	22.0	21.0	21.0	22.0	22.0
Detectives	4.0	4.0	4.0	4.0	4.0
School Resource Officers	2.0	3.0	3.0	3.0	3.0
<i>Total Sworn Positions</i>	39.0	39.0	39.0	39.0	39.0
Community Services Specialist	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0
Police Support Specialists	5.0	5.0	5.0	5.0	5.0
Community Services Officer	1.0	1.0	1.0	1.0	1.0
<i>Total Non-sworn Positions</i>	8.0	8.0	8.0	8.0	8.0
<i>Total</i>	47.0	47.0	47.0	47.0	47.0
<i>Grand Total</i>	77.5	77.5	78.5	82.0	82.0

* Administrative Support Staff

** One Police Officer position will remain vacant in FY05 because of funding constraints.

CITY OF KEIZER
SALARY ALLOCATION
FY05 BUDGET

TITLE	General Fund					Other Funds					TOTAL
	Admin 102	Parks 106	Comm Dev 108	Police 111	Muni Court 115	Street 012	Utility 040	Water 042	SLD 043	Urban Renewal 050	
City Manager	28%					10%	1%	10%	1%	50%	100%
<i>HUMAN RESOURCES</i>											
Human Resources Director	71%					5%	4%	16%	1%	3%	100%
Clerical Specialist	67%		6%			7%	3%	8%	1%	8%	100%
Information Systems Technician	71%	0%				5%	4%	16%	1%	3%	100%
Receptionist	35%					10%	9%	37%	2%	7%	100%
<i>FINANCE</i>											
Finance Director	20%					5%	20%	25%	5%	25%	100%
Accountant	35%					5%	20%	25%	5%	10%	100%
Accounting Technician	35%					5%	20%	25%	5%	10%	100%
Utility Billing Technician							50%	50%			100%
Utility Billing Clerks							50%	50%			100%
Clerical Specialist					100%						100%
Court Clerk					100%						100%
<i>CITY RECORDER</i>											
City Recorder	70%					10%			10%	10%	100%
Recording Secretary	28%	10%	20%	5%		3%	3%	3%	3%	25%	100%
<i>COMMUNITY DEVELOPMENT</i>											
Community Development Director			58%			5%		2%		35%	100%
Senior Planner			90%							10%	100%
Permit Specialist			90%							10%	100%
Code Enforcement			90%			10%					100%
Zoning Technician			90%			10%					100%

CITY OF KEIZER
SALARY ALLOCATION
FY05 BUDGET

TITLE	General Fund					Other Funds					TOTAL
	Admin 102	Parks 106	Comm Dev 108	Police 111	Muni Court 115	Street 012	Utility 040	Water 042	SLD 043	Urban Renewal 050	

POLICE DEPARTMENT

Chief		100%										100%
Captain												100%
Lieutenant												
Sergeants												100%
Police Officers												100%
Detectives												100%
School Resource Officers												100%
Community Services Coordinator												100%
Community Services Specialist												100%
Administrative Assistant												100%
Police Support Specialists												100%
Community Services Officer												100%

PUBLIC WORKS

Public Works Director		2%				43%	3%	27%	5%	20%		100%
Public Works Superintendent												100%
Permit Specialist												100%
Facility Maintenance	20%				20%							100%
Municipal Utility/ Streets												100%
Municipal Utility/ Parks												100%
Municipal Utility/ Water												100%

CITY OF KEIZER
STAFFING ALLOCATION CHANGES
 FY05 BUDGET

	<i>BUDGETED FY05</i>							<i>ACTUAL FY04</i>						
	General Fund	Street Fund	Utility Fund	Water Fund	SLD Fund	Urban Renewal	Total	General Fund	Street Fund	Utility Fund	Water Fund	SLD Fund	Urban Renewal	Total
<i>Human Resources</i>														
Human Resource Director	71.0%	5.0%	4.0%	16.0%	1.0%	3.0%	100.0%	72.0%	4.0%	3.0%	17.0%	1.0%	3.0%	100.0%
Clerical Specialist	73.0%	7.0%	3.0%	8.0%	1.0%	8.0%	100.0%	44.0%	14.0%	6.0%	16.0%	3.0%	17.0%	100.0%
Receptionist	35.0%	10.0%	9.0%	37.0%	2.0%	7.0%	100.0%	44.0%	14.0%	6.0%	16.0%	3.0%	17.0%	100.0%
Information Systems Technician	71.0%	5.0%	4.0%	16.0%	1.0%	3.0%	100.0%	72.0%	4.0%	3.0%	17.0%	1.0%	3.0%	100.0%
<i>Community Development</i>														
Senior Planner	90.0%					10.0%	100.0%	34%	33%				33%	100%
Permit Specialist	90.0%					10.0%	100.0%	100%						100%

GLOSSARY OF COMMON BUDGET TERMS

Administration: The group of departments and positions including the City Manager, the Finance Department and the Human Resources Director.

Adopted Budget: The financial plan adopted by the City Council which forms the basis and limits for appropriations for the fiscal year.

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.

Arbitrage: The investment of proceeds, of a relatively low interest rate state or municipal obligation, in taxable market securities which bear a higher interest rate.

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 three-percent.

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

Bonds: 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: Written report showing the local government's comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year.

Budget Committee: The fiscal planning board of the agency, 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.

GLOSSARY OF COMMON BUDGET TERMS

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 Outlay: Items which generally have a useful life of one or more years, such as machinery, land, furniture, computers and other equipment, and buildings.

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.

Debt Service: The payment of general long-term debt, consisting of principal and interest payments.

Debt Service Fund: Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Department: An organizational unit of the City.

Enterprise Fund: A fund established to account for operations financed and operated in a manner similar to private business enterprises (e.g., water and utilities).

Expenditure: The payment for goods and services, debt service, and capital outlay from a governmental fund.

Expenses: The payment for goods and services from a Proprietary fund.

Fiscal Year: The twelve months beginning July 1 and ending June 30 of the following year.

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

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.

GLOSSARY OF COMMON BUDGET TERMS

FTE: An abbreviation for full-time equivalent employees. Staffing levels are measured in FTE to give consistent comparison from year to year.

General Fund: Accounts for all financial resources except those required to be accounted for in another fund.

Line-Item Budget: The traditional form of budgeting, where proposed expenditures are based on individual objects of expense within a department or division.

Materials & Services: An object classification which includes contractual and other services, materials and supplies and other charges.

Net Working Capital: 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.

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."

Personal Services: Costs associated with employees, including salaries, overtime and fringe benefit costs.

Property Taxes: 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.

Proposed Budget: The proposed budget is the one proposed by the City Manager and is reviewed by the Budget Committee.

Proprietary Fund: A fund classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise funds).

Rate Limit: 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.

Real Market Value: Value set on real and personal property as a basis for imposing tax.

GLOSSARY OF COMMON BUDGET TERMS

Reserve Fund: Established to accumulate money from one fiscal year to another for a specific purpose.

Reserves: 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."

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

Revenue: Moneys received during the year to finance City services.

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

Special Revenue Fund: Accounts for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

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 may not increase the tax levy.

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.

Transfer: An amount distributed from one fund to finance activities in another fund. It is shown as an expenditure 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.