



# COUNCIL WORK SESSION

Wednesday, February 05, 2025 at 3:00 PM

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## COUNCIL MEMBERS:

Mayor Jennifer Massey  
Council President Jessica Chilton  
Councilor Mark Gundersen  
Councilor Russell Hubbard  
Councilor Brandon Sundeen

## LOCATION & CONTACT:

HYBRID: Council Chambers & Zoom (details below)  
Website | [www.sthelensoregon.gov](http://www.sthelensoregon.gov)  
Email | [kpayne@sthelensoregon.gov](mailto:kpayne@sthelensoregon.gov)  
Phone | 503-397-6272  
Fax | 503-397-4016

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## UPDATED AGENDA

### CALL WORK SESSION TO ORDER

**VISITOR COMMENTS** - *Limited to three (3) minutes per speaker*

### DISCUSSION TOPICS

- [1.](#) 3:10PM - Employee Length of Service Recognition - Sam Ortiz (5 Years)
- [2.](#) 3:15PM - Recognition of Police Officers Johnathon Sprinzl and Brandon Haflich for Successfully Passing their Probationary Period and Announcement of Training Opportunity for a Sergeant  
- *Acting Police Chief Joe Hogue*
- [3.](#) 3:25PM - Annual Report from City Auditor - *Conor Delaney of Clear Trails CPAS*
- [4.](#) 3:35PM - Financial Report for Second Quarter of Fiscal Year 2024-25 - *Finance Director Gloria Butsch*
- [5.](#) 3:50PM - Annual Report from City Forester - *Brent Keller of Mason, Bruce & Girard*
- [6.](#) 4:00PM - Request from Columbia County Habitat for Humanity - *Executive Director Jennifer Anderson*
- [7.](#) 4:15PM - Semi-Annual Library Department Report - *Library Director Suzanne Bishop*
- [8.](#) 4:30PM - Review Proposal from Mason, Bruce & Girard for Forestry Management Services  
- *City Administrator John Walsh*
- [9.](#) 4:40PM - Discussion regarding Stipends for Council Members
- [10.](#) 4:55PM - Review Proposed Changes to Executive Session Media Attendance Policy (**attached to packet**)
- [11.](#) 5:10PM - Report from City Administrator John Walsh

### ADJOURN

### EXECUTIVE SESSION

Following the conclusion of the Council Work Session, an Executive Session is scheduled to take place to discuss:

- Real Property Transactions, under ORS 192.660(2)(e);

- Consider Information or Records that are Exempt by Law from Public Inspection, under ORS 19.660(2)(f); and
- Consult with Counsel/Potential Litigation, under ORS 192.660(2)(h).

Representatives of the news media, staff and other persons as approved, shall be allowed to attend the Executive Session. All other members of the audience are asked to leave the Council Chambers.

### **FOR YOUR INFORMATION**

Upcoming Dates to Remember:

- January 31, 10:00AM, Council Special Session, Council Chambers/Zoom
- February 5, **3:00PM**, Council Work Session, Council Chambers/Zoom
- February 5, 6:00PM, Joint Council/Planning Commission Meeting, Council Chambers/Zoom
- February 5, 7:00PM, Council Regular Session, Council Chambers/Zoom
- February 10, 4:00PM, Parks & Trails Commission, Council Chambers/Zoom
- February 10, 7:15PM, Library Board, Zoom
- February 11, 6:30PM, Planning Commission, Council Chambers/Zoom
- February 17, President's Day, City Offices Closed

Future Public Hearing(s)/Forum(s):

- PH: April 16, 6:00PM, Economic Opportunities Analysis Adoption

### **VIRTUAL MEETING DETAILS**

Join: <https://us02web.zoom.us/j/81673916352?pwd=nR6ZsNB8pb0ORofHSmj1FHKSWbal6X.1>

Passcode: 254777

Phone one-tap: +12532050468

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The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting to City Hall at 503-397-6272.

Be a part of the vision and get involved...volunteer for a City Board or Commission! For more information or for an application, go to [www.sthelensoregon.gov](http://www.sthelensoregon.gov) or call 503-366-8217.



## LENGTH OF SERVICE RECOGNITION

To: Mayor and City Council

From: Kathy Payne, Human Resources Coordinator/City Recorder

Date: February 5, 2025

I am happy to announce that we have one employee who has reached a milestone in their employment with the City of St. Helens. The following individual will be recognized at the February 5 Work Session.

### **5 Years**

**Sam Ortiz** started working with the City on January 13, 2020 as our Pretreatment Coordinator where he still serves to this day.

**Congratulations Sam** and **thank you** for your service to our community!



**CLEAR TRAIL CPAS**  
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December 31, 2024

To the City Council  
City of St. Helens, Oregon

We have audited the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of St. Helens for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards and the Uniform Guidance*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

**Purpose of the Audit**

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules
- federal, state and other agency rules and regulations related to expenditures of federal awards

**Our Responsibility under U.S. Generally Accepted Auditing Standards and the Uniform Guidance**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities. Our engagement letter details our nonaudit services we provide; these services do not constitute an audit under Government Auditing Standards.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of the basic financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about compliance with the types of compliance requirements described in the OMB's Compliance Supplement applicable to each of the major federal programs for the purpose of expressing an opinion on compliance with those requirements. While our audit provided a reasonable basis for our opinion, it does not provide a legal determination on compliance with those requirements.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Planned Scope and Timing of the Audit**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the City and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City. We also communicated any internal control related matters that are required to be communicated under professional standards.

### **Results of Audit**

1. Audit opinion letter - an unmodified opinion on the basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment.
3. Federal Awards - We found no issues of non-compliance and no questioned costs. We have responsibility to review these programs and give our opinion on the schedule of expenditures of federal awards, and tests of the internal control system, compliance with laws and regulations, and general and specific requirements mandated by the various awards.
4. Management letter – No separate management letter was issued.

### **Significant Audit Matters**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimates in the financial statements are the actuarial estimate of the City’s portion of the statewide Net Pension Liability (or Asset) and Other Post Employment Benefits. Other sensitive estimate(s) affecting the basic financial statements were Management’s estimate of Accounts Receivable and Capital Asset Depreciation, which is(are) based on estimated collectability of receivables and useful lives of assets. We evaluated the methods, assumptions, and data used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the basic financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Required Supplementary Information*

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on it.

*Supplementary Information*

We were engaged to report on the supplementary information, which accompany the basic financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the

method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

### *Other Information*

We were not engaged to report on the other information, which accompanies the basic financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Other Matters – Future Accounting and Auditing Issues**

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

#### **GASB 101 – COMPENSATED ABSENCES**

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they

identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

### **GASB 102 – CERTAIN RISK DISCLOSURES**

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition.

State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

- The concentration or constraint
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

### **Best Practices – Not Significant Deficiencies**

#### 1. FTE Comment

The organization should consistently evaluate its Full-Time Equivalent (FTE) capacity within the finance and accounting department. In recent years, the accounting department has faced a substantial increase in workload due to the need to adhere to demanding GASB requirements, manage new COVID-related grants, and navigate various state and federal regulations tied to grants and other financial matters. It's not explicitly suggested that the department is understaffed, as we lack daily presence, but it is crucial to conduct an annual assessment during the budget cycle. This ensures that the department does not operate at a stretched capacity, safeguarding against potential strain on its capabilities.



## 2. Accounting Shortage

As auditors, we have observed a widespread shortage of governmental accountants across the state. This deficit is attributable to various factors, primarily stemming from the escalating demand for financial expertise in a swiftly changing landscape. Firstly, the evolving regulatory environment and the increasing intricacies of bodies such as FASB, GASB, IRS, OMB and Oregon Division of Audits have the need for specialized accounting professionals. Additionally, the aging workforce in the accounting field contributes to the shortage, with a considerable number of seasoned accountants approaching retirement age. To address this shortage, entities can proactively implement measures such as investing in educational programs to attract and train new talent, providing competitive compensation packages to retain experienced professionals, and harnessing technological advancements like automation to streamline routine tasks. This approach allows accountants to concentrate on more complex and value-added activities.

This information is intended solely for the information and use of the City Council and management and is not intended to be and should not be used by anyone other than these specified parties.

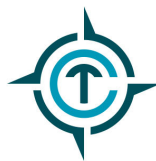


Kenneth Allen, CPA  
CLEAR TRAIL CPAS

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2024**



**CLEAR TRAIL CPAS**  
Clear Solutions, Clear Results

**CITY OF ST. HELENS**  
**COLUMBIA COUNTY, OREGON**

**FINANCIAL REPORT**

**2023-2024**

**CITY OF ST. HELENS**  
**COLUMBIA COUNTY, OREGON**

MAYOR AND CITY COUNCIL MEMBERS AS OF JUNE 30, 2024

NAME

TERM EXPIRES

**Rick Scholl – Mayor**  
rscholl@sthelensoregon.gov

December 31, 2024

**Mark Gundersen**  
mgundersen@sthelensoregon.gov

December 31, 2026

**Russell Hubbard**  
rhubbard@sthelensoregon.gov

December 31, 2024

**Brandon Sundeen**  
bsundeen@sthelensoregon.gov

December 31, 2026

**Jessica Chilton**  
jchilton@sthelensoregon.gov

December 31, 2024

CITY STAFF

John Walsh, City Administrator  
Gloria Butsch, Finance Director  
Kathy Payne, City Recorder  
Brian Greenway, Police Chief  
Mouhamad Zaher, Public Works Director  
Suzanne Bishop, Library Director  
Jacob Graichen, City Planner  
Mike DeRoia, Building Official

MAILING ADDRESS

City of St. Helens  
265 Strand Street  
St. Helens, OR 97051

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

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**CITY OF ST. HELENS**  
**COLUMBIA COUNTY, OREGON**

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**FINANCIAL  
SECTION**

## CITY OF ST. HELENS

### MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended June 30, 2024

#### Introduction

City of St. Helens' discussion and analysis offers readers of the City's financial statements an overview and analysis of the City's financial activities for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with the basic financial statements (which immediately follow this discussion).

#### Financial Highlights

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$69.35 million.
- The City's Total Assets increased by \$10.26 million. Liabilities increased by \$8.21 million.
- Total net position increased during the year by \$4.87 million.
- The General Fund's financial position decreased over last fiscal year. On June 30, 2024, the ending fund balance is \$715 thousand, a decrease of \$672 thousand from the previous year.

#### Overview of the Financial Statements

The following discussion and analysis is intended to serve as an introduction to the City's basic financial statements and other required supplemental information. The City's basic financial statements are comprised of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to basic financial statements

#### *Government-wide Financial Statements*

The government-wide financial statements reports information about the City as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position presents information on all of the City's asset, deferred outflows, deferred inflows and liabilities. Assets and deferred outflows less liabilities and deferred inflows are reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (government activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The



governmental activities of the City include general government, public safety, culture and recreation, highways and streets. The business-type activities include water system operations, sewer system operations and storm drain operations.

### *Fund Financial Statements*

Fund financial statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to demonstrate finance-related legal compliance. All of the funds of the City can be divided into two categories: *governmental* or *proprietary*.

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Governmental fund's financial statement focuses on the near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements. Because the focus of governmental funds is narrower than that of governmental activities financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's long-term financing decisions. The governmental funds' Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and government-wide activities.

*Proprietary funds* are maintained in two ways. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for Water Operation Services, Sewer Operation Services, and Storm Drain Services. Internal Services Funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses an internal service fund to account for Public Works activities. Because these services predominantly benefit business-type rather than governmental activities, they have been included within the business-type activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail.

### *Notes to Basic Financial Statements*

The notes to basic financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes are an integral part of the basic financial statements.

## Government-Wide Financial Analysis

Statement of Net Position  
(In \$ millions)

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
<b>ASSETS</b>						
Current and other assets	\$ 28.95	\$ 27.36	\$ 14.63	\$ 14.50	\$ 43.58	\$ 41.86
Net opeb asset	0.11	0.09	0.04	0.04	0.15	0.13
Interfund loan	(0.30)	(0.30)	0.30	0.30	-	-
Notes Receivable	1.31	1.37	-	-	1.31	1.37
Leases Receivable	0.22	0.37	-	-	0.22	0.37
Capital assets, net	43.32	34.34	28.09	28.34	71.41	62.68
Total Assets	73.61	63.23	43.06	43.18	116.67	106.41
<b>DEFERRED OUTFLOWS</b>						
Pensions - GASB 68	4.55	4.04	1.28	1.18	5.83	5.22
OPEB - GASB 75	0.05	0.05	0.02	0.02	0.07	0.07
Total Deferred Outflows	4.60	4.09	1.30	1.20	5.90	5.29
<b>LIABILITIES</b>						
Current Liabilities	4.24	4.24	2.26	1.65	6.50	5.89
Long-term obligations	37.88	29.85	7.68	8.11	45.56	37.96
Total Liabilities	42.12	34.09	9.94	9.76	52.06	43.85
<b>DEFERRED INFLOWS</b>						
Pensions - GASB 68	0.62	2.20	0.17	0.64	0.79	2.84
OPEB - GASB 75	0.11	0.12	0.05	0.05	0.16	0.17
Leases - GASB 87	0.21	0.36	-	-	0.21	0.36
Total Deferred Inflows	0.94	2.68	0.22	0.69	1.16	3.37
<b>NET POSITION</b>						
Net Investment in						
Capital Assets	27.83	24.46	22.24	21.43	50.07	45.89
Restricted	6.95	6.47	3.94	3.97	10.89	10.44
Unrestricted	0.37	(0.38)	8.02	8.53	8.39	8.15
<b>TOTAL NET POSITION</b>	<b>\$ 35.15</b>	<b>\$ 30.55</b>	<b>\$ 34.20</b>	<b>\$ 33.93</b>	<b>\$ 69.35</b>	<b>\$ 64.48</b>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The City's net position totaled \$69.35 million at June 30, 2024.

The largest portion of the City's net position represents its net investment in capital assets. These assets include current year additions to equipment and infrastructure, offset by depreciation. These assets are used to provide services to the citizens of our City. The restricted net position represents amounts which can be used only for specific purposes as imposed by external authorities or through applicable laws and regulations. The unrestricted net position is available to the City to meet its ongoing obligations to citizens and creditors.

**Statement of Activities**  
**(In \$ millions)**

	Governmental Activities		Business-Type Activities		Totals	
	2024	2023	2024	2023	2024	2023
Program revenues						
Charges for services	\$ 2.71	\$ 2.45	\$ 11.11	\$ 10.31	\$ 13.82	\$ 12.76
Operating grants and contributions	3.63	2.35	-	-	3.63	2.35
Capital grants and contributions	0.87	0.03	-	-	0.87	0.03
General Revenues						
Property taxes	3.39	3.28	-	-	3.39	3.28
Franchise taxes	2.53	1.74	-	-	2.53	1.74
Transient room taxes	0.16	0.15	-	-	0.16	0.15
Timber Harvest	1.19	1.40	-	-	1.19	1.40
Other grants and contributions	0.65	0.83	-	-	0.65	0.83
Investment earnings	0.93	0.93	0.67	0.22	1.60	1.15
Miscellaneous	0.70	0.16	0.02	0.32	0.72	0.48
<b>Total Revenues</b>	<b>\$ 16.76</b>	<b>\$ 13.32</b>	<b>\$ 11.80</b>	<b>\$ 10.85</b>	<b>\$ 28.56</b>	<b>\$ 24.17</b>
Program expenses						
General government	0.86	1.12	-	-	0.86	1.12
Public safety	7.37	5.71	-	-	7.37	5.71
Highways and streets	0.83	0.85	-	-	0.83	0.85
Culture and recreation	2.81	3.85	-	-	2.81	3.85
Interest on long-term obligations	0.43	0.46	-	-	0.43	0.46
Water	-	-	4.72	4.08	4.72	4.08
Sewer	-	-	4.66	3.89	4.66	3.89
Storm	-	-	2.01	1.64	2.01	1.64
<b>Total program expenses</b>	<b>\$ 12.30</b>	<b>\$ 11.99</b>	<b>\$ 11.39</b>	<b>\$ 9.61</b>	<b>\$ 23.69</b>	<b>\$ 21.60</b>
Other Financing sources, (uses)						
Transfers	-	0.17	-	(0.17)	-	-
<b>Total other financing sources, (uses)</b>	<b>\$ -</b>	<b>\$ 0.17</b>	<b>\$ -</b>	<b>\$ (0.17)</b>	<b>\$ -</b>	<b>\$ -</b>
Change in net position	4.46	1.50	0.41	1.07	4.87	2.57
Net position - beginning of year	30.55	29.05	33.93	32.86	64.48	61.91
Prior Period Adjustent	0.14	-	(0.14)	-	-	-
<b>Net position - end of year</b>	<b>\$ 35.15</b>	<b>\$ 30.55</b>	<b>\$ 34.20</b>	<b>\$ 33.93</b>	<b>\$ 69.35</b>	<b>\$ 64.48</b>

The City's Change in Net Position increased from the prior year. During 2023-2024, overall Net Position increased by \$4.87 million. Revenues as a whole were up, mainly due to increased property tax and franchise tax receipts, as well as higher receipts from utility billing. Revenues from the timber harvest were stable. The City budgeted for expenditures accordingly and total spending was slightly up, but overall stable compared to the previous year.

## Financial Analysis of the Government's Funds

The focus of the City's governmental funds is to provide information on expendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$26.03 million. Approximately \$715 thousand or 3% of this amount constitutes unassigned fund balance which is available for spending at the government's discretion. The remainder of fund balance is assigned, restricted, or unavailable and is not available for new spending because of contractual or regulatory requirements that limit usage.

## Financial Analysis of the Proprietary Funds

The City's proprietary funds provide the same type of information as the business-type activities in the Government-wide financial statements. As of the end of the current fiscal year, the City's proprietary funds reported a combined unrestricted net position of \$8.02 million.

## General Fund Budgetary Highlights

City Council and staff continue to work hard to maintain existing service levels with minimum staffing. While the local economy continues to recover from the pandemic, the cash flow of operating revenues still limit improvement to services. The challenge is balancing the services desired by the public with available revenues. During 2023-2024, the General Fund's final budget reflected the amounts from the original adopted budget, and all additional resolutions passed during the year. Due to the City having incomplete information at the time of the budget amendment, there were instances where actual spending exceeded appropriations for the year ended June 30, 2024. Appropriations that were overspent are noted in the budget section of the Notes to the Financial Statements.

Although there were over-expenditures in the individual departments noted above, the General Fund's overall expenditures were under budget by \$698 thousand for 2023-2024. The significant decrease in the General Fund's fund balance is due to the use of the remaining ARPA funds.

## Capital Asset and Debt Administration

**Capital Assets:** Investment in capital assets by the governmental and business-type activities as of June 30, 2024 was \$71.41 million net of accumulated depreciation, which is an increase of \$8.73 million from the prior year. The investment in capital assets includes land, buildings, and system improvements, machinery and equipment and roads. The major capital asset additions during the current fiscal year were as follows:

- Governmental activities:
  - Infrastructure - \$53,736
  - Equipment - \$280,702
  - Work in Process - \$8,973,405
- Business-type activities
  - Equipment - \$160,891
  - Work in Process - \$1,186,325

Additional information on the City's capital assets may be found in Note 4 to the basic financial statements.

**Long-term Liabilities:** The City's long-term liabilities consist of long-term debt, lease liabilities, the proportionate share of the state-wide net pension liability, and other post-employment benefits.

During 2023-2024, the Oregon Business Development Department provided \$5.8 million in financing to the City for the purpose of riverfront redevelopment.

At the end of the current fiscal year, the City saw an increase in long-term liabilities of \$7.60 million. The change was mainly due to the combination of loan activity (payments as well as the issuance of new debt) and changes in the City's pension estimates.

Additional information on the City's pension liabilities, other post-employment benefits, long-term debt, lease liabilities and subscription liabilities may be found in Notes 5-10 to the basic financial statements.

### **Requests for Information**

This financial report is designed to provide a general overview of the City's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: City of St. Helens, Attn: Finance Director, 265 Strand Street, St. Helens, OR 97051.



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December 31, 2024

**INDEPENDENT AUDITORS' REPORT**

To the Honorable Mayor and Members of the City Council  
City of St. Helens, Oregon

**Report on the Audit of the Financial Statements**

**Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of St. Helens, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of St. Helens, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of St. Helens and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City of St. Helens' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of St. Helens' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of St. Helens' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information presented as required supplementary information, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CRF) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## Other Information

Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the listing of board members containing their term expiration dates, located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

## Report on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2024 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 31, 2024, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Kenneth Allen, CPA  
CLEAR TRAIL CPAS



**CITY OF ST. HELENS**  
**COLUMBIA COUNTY, OREGON**

**BASIC FINANCIAL STATEMENTS**

**CITY OF ST. HELENS**  
**COLUMBIA COUNTY, OREGON**

**STATEMENT OF NET POSITION**  
**June 30, 2024**

ASSETS	GOVERNMENTAL	BUSINESS TYPE	TOTAL
Current Assets:			
Cash and Investments	\$ 25,464,321	\$ 12,928,460	\$ 38,392,781
Receivables	3,169,775	1,777,767	4,947,542
Internal Balances	281,985	(281,985)	-
Supply Inventory	34,828	201,812	236,640
Total Current Assets	<u>28,950,909</u>	<u>14,626,054</u>	<u>43,576,963</u>
Interfund Loan	(300,000)	300,000	-
Notes Receivable	1,310,570	-	1,310,570
Leases Receivable	214,825	-	214,825
OPEB Asset - RHIA	114,192	48,939	163,131
Capital Assets, not being depreciated			
Land	6,781,238	1,296,624	8,077,862
Right-Of-Way	5,259,111	-	5,259,111
Library Collection	1,043,893	-	1,043,893
Construction In Progress	16,442,145	1,693,252	18,135,397
Capital Assets, net of depreciation and amortization			
Buildings and Improvements	4,474,349	11,813,504	16,287,853
Land Improvements	2,557,954	-	2,557,954
Equipment	1,004,346	2,854,545	3,858,891
Infrastructure	5,330,089	10,431,999	15,762,088
Right-To-Use Assets, Leases	406,501	-	406,501
Right-To-Use Assets, Subscriptions	21,796	-	21,796
Total Assets	<u>73,611,918</u>	<u>43,064,917</u>	<u>116,676,835</u>
DEFERRED OUTFLOWS			
Pensions - GASB 68	4,553,683	1,284,372	5,838,055
OPEB - GASB 75 RHIA	324	139	463
OPEB - GASB 75 Retiree Health Subsidy	44,325	18,996	63,321
Total Deferred Outflows	<u>4,598,332</u>	<u>1,303,507</u>	<u>5,901,839</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF ST. HELENS**  
**COLUMBIA COUNTY, OREGON**

**STATEMENT OF NET POSITION**  
**June 30, 2024**

LIABILITIES

Current Liabilities:

Accounts Payable and Accrued Liabilities	2,508,935	879,870	3,388,805
Accrued Interest Payable	211,670	11,655	223,325
Unearned Revenue	-	4,324	4,324
Leases Payable, due within one year	139,047	-	139,047
Subscriptions Payable, due within one year	12,700	-	12,700
Long-Term Debt, due within one year	1,370,479	1,366,587	2,737,066
Total Current Liabilities	4,242,831	2,262,436	6,505,267

Long-Term Liabilities

Proportionate Share of the Net Pension Liability	9,885,693	2,788,273	12,673,966
Other Postemployment Benefits	286,546	122,806	409,352
Leases Payable, Net of Current Portion	282,597	-	282,597
Long-Term Debt, Net of Current Portion	27,423,276	4,773,368	32,196,644
Total Long-Term Liabilities	37,878,112	7,684,447	45,562,559

Total Liabilities	42,120,943	9,946,883	52,067,826
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DEFERRED INFLOWS

Pensions - GASB 68	624,463	176,130	800,593
OPEB - GASB 75 RHIA	11,857	5,081	16,938
OPEB - GASB 75 Implicit Health Subsidy	93,675	40,146	133,821
Leases - GASB 87	208,645	-	208,645
Total Deferred Inflows	938,640	221,357	1,159,997

NET POSITION

Net Investment in Capital Assets	27,832,519	22,237,257	50,069,776
Restricted For:			
Community Enhancement	197,401	-	197,401
Urban Renewal Agency	3,203,127	-	3,203,127
Highways and Streets	3,114,023	-	3,114,023
Parks Capital Projects	431,464	-	431,464
Loan Reserve	-	50,000	50,000
Water, Sewer, Storm SDCs	-	3,897,536	3,897,536
Unrestricted	372,133	8,015,391	8,387,524
Total Net Position	\$ 35,150,667	\$ 34,200,184	\$ 69,350,851

The accompanying notes are an integral part of the basic financial statements.

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2024**

Functions/Programs	Program Revenues			
	Expenses	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government	\$ 865,464	\$ 457,631	\$ 926,404	\$ -
Public Safety	7,371,308	778,604	500	-
Culture and Recreation	2,811,253	1,425,816	1,306,822	-
Highways and Streets	833,619	52,142	1,396,667	866,754
Interest on Long Term Debt	432,254	-	-	-
<b>Total Governmental Activities</b>	<b>12,313,898</b>	<b>2,714,193</b>	<b>3,630,393</b>	<b>866,754</b>
<b>Business-Type Activities</b>				
Water	4,722,891	3,943,389	-	-
Sewer	4,657,634	5,479,353	-	-
Storm	2,010,914	1,686,935	-	-
<b>Total Business Activities</b>	<b>11,391,439</b>	<b>11,109,677</b>	<b>-</b>	<b>-</b>
<b>Total Primary Government</b>	<b>\$ 23,705,337</b>	<b>\$ 13,823,870</b>	<b>\$ 3,630,393</b>	<b>\$ 866,754</b>

General Revenues

Property Taxes  
Franchise Taxes  
Transient Room Taxes  
Timber Harvest  
Unrestricted Grants and Contributions  
Unrestricted Investment Earnings  
Miscellaneous

Total General Revenues and Transfers

Change in Net Position

Beginning Net Position (Restated)

Ending Net Position

The accompanying notes are an integral part of the basic financial statements.

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 Net Revenues (Expenses) and Changes in Net Position
 

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Governmental Activities	Business-Type Activities	Total
\$ 518,571	\$ -	\$ 518,571
(6,592,204)	-	(6,592,204)
(78,615)	-	(78,615)
1,481,944	-	1,481,944
(432,254)	-	(432,254)
<u>(5,102,558)</u>	<u>-</u>	<u>(5,102,558)</u>
-	(779,502)	(779,502)
-	821,719	821,719
<u>-</u>	<u>(323,979)</u>	<u>(323,979)</u>
-	(281,762)	(281,762)
<u>(5,102,558)</u>	<u>(281,762)</u>	<u>(5,384,320)</u>
3,386,515	-	3,386,515
2,530,763	-	2,530,763
160,894	-	160,894
1,189,038	-	1,189,038
645,815	-	645,815
933,900	667,841	1,601,741
709,430	23,724	733,154
<u>9,556,355</u>	<u>691,565</u>	<u>10,247,920</u>
4,453,797	409,803	4,863,600
<u>30,696,870</u>	<u>33,790,381</u>	<u>64,487,251</u>
<u>\$ 35,150,667</u>	<u>\$ 34,200,184</u>	<u>\$ 69,350,851</u>

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

Item #3.

**BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2024**

	GENERAL FUND	VISITOR AND TOURISM FUND	STREET FUND	COMMUNITY ENHANCEMENT FUND
<b>ASSETS</b>				
Cash and Investments	\$ 1,222,693	\$ 87,202	\$ 674,385	\$ 195,022
Accounts Receivable	246,171	-	106,236	22,877
Notes Receivable	-	-	-	22,160
Leases Receivable	-	-	-	-
Property Taxes Receivable	94,325	-	-	-
Inventories	-	-	34,828	-
Total Assets	<u>\$ 1,563,189</u>	<u>\$ 87,202</u>	<u>\$ 815,449</u>	<u>\$ 240,059</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts Payable and Accrued Liabilities	\$ 753,477	\$ 11,322	\$ 10,211	\$ 20,498
Total Liabilities	<u>753,477</u>	<u>11,322</u>	<u>10,211</u>	<u>20,498</u>
<b>Deferred Inflows:</b>				
Unavailable Revenue - Notes Receivable	-	-	-	22,160
Unavailable Revenue - Leases Receivable	-	-	-	-
Unavailable Revenue - Property Taxes	94,325	-	-	-
Total Deferred Inflows	<u>94,325</u>	<u>-</u>	<u>-</u>	<u>22,160</u>
<b>Fund Balances:</b>				
Nonspendable: Inventory	-	-	34,828	-
Restricted For:				
Community Enhancement	-	-	-	197,401
Highways and Streets	-	-	770,410	-
Parks Capital	-	-	-	-
Public Safety Facility	-	-	-	-
Urban Renewal Agency	-	-	-	-
Committed For:				
Economic Development	-	75,880	-	-
Unassigned	715,387	-	-	-
Total Fund Balances	<u>715,387</u>	<u>75,880</u>	<u>805,238</u>	<u>197,401</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 1,563,189</u>	<u>\$ 87,202</u>	<u>\$ 815,449</u>	<u>\$ 240,059</u>

The accompanying notes are an integral part of the basic financial statements.

COMMUNITY DEVELOPMENT FUND	STREET SDC FUND	PARKS SDC FUND	PUBLIC SAFETY FUND	URBAN RENEWAL AGENCY	TOTAL
\$ 3,255,952	\$ 2,343,613	\$ 819,153	\$ 13,669,784	\$ 3,196,517	\$ 25,464,321
2,568,797	-	-	78,565	6,610	3,029,256
1,288,410	-	-	-	-	1,310,570
214,825	-	-	-	-	214,825
-	-	-	-	46,194	140,519
-	-	-	-	-	34,828
<u>\$ 7,327,984</u>	<u>\$ 2,343,613</u>	<u>\$ 819,153</u>	<u>\$ 13,748,349</u>	<u>\$ 3,249,321</u>	<u>\$ 30,194,319</u>
\$ 1,316,585	\$ -	\$ 387,689	\$ 9,153	\$ -	\$ 2,508,935
<u>1,316,585</u>	<u>-</u>	<u>387,689</u>	<u>9,153</u>	<u>-</u>	<u>2,508,935</u>
1,288,410	-	-	-	-	1,310,570
208,645	-	-	-	-	208,645
-	-	-	-	46,194	140,519
<u>1,497,055</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,194</u>	<u>1,659,734</u>
-	-	-	-	-	34,828
-	-	-	-	-	197,401
-	2,343,613	-	-	-	3,114,023
-	-	431,464	-	-	431,464
-	-	-	13,739,196	-	13,739,196
-	-	-	-	3,203,127	3,203,127
4,514,344	-	-	-	-	4,590,224
-	-	-	-	-	715,387
<u>4,514,344</u>	<u>2,343,613</u>	<u>431,464</u>	<u>13,739,196</u>	<u>3,203,127</u>	<u>26,025,650</u>
<u>\$ 7,327,984</u>	<u>\$ 2,343,613</u>	<u>\$ 819,153</u>	<u>\$ 13,748,349</u>	<u>3,249,321</u>	<u>\$ 30,194,319</u>

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**RECONCILIATION OF BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO STATEMENT OF NET POSITION  
June 30, 2024**

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

Fund Balances	\$	26,025,650
<p>The cost of capital assets (land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress) is reported as an expenditure in governmental funds. The statement of net position includes those capital assets among the assets of the City as a whole.</p>		
Net Capital Assets		42,893,125
<p>The statement of net position reports the value of right-to-use assets as well as related liabilities for leased property that is valued in accordance with GASB 87 and GASB 96.</p>		
Lease Assets	\$	406,501
Leases Payable		(421,644)
Subscription Assets		21,796
Subscriptions Payable		(12,700)
		(6,047)
<p>Accrued compensated absences are not due and payable in the current period and therefore are not reported in the funds.</p>		
Accrued Vacation and Comp Time		(774,815)
<p>Long term debt proceeds are reported as revenue in the governmental funds, but are increases to liabilities on the Statement of Net Position</p>		
		(28,018,940)
<p>Accrued interest on long term debt is reported on the Statement of Net Position but is not recorded in the funds until actually paid.</p>		
		(211,670)
<p>Internal balances result from transactions between the governmental activities, business-type activities, and internal service funds.</p>		
		281,985
<p>Interfund loans that are not due within one year are not reported in the funds</p>		
		(300,000)
<p>Estimated pension obligations and other postemployment benefits are reported on the Statement of Net Position. These items are not reported in the governmental funds</p>		
Proportionate Share of the Net Pension Liability	\$	(9,885,693)
OPEB Liability - Retiree Healthcare Subsidy		(286,546)
OPEB Asset - RHIA		114,192
Deferred Outflows - GASB 68		4,553,683
Deferred Outflows - GASB 75 Retiree Healthcare Subsidy		44,325
Deferred Outflows - GASB 75 RHIA		324
Deferred Inflows - GASB 68		(624,463)
Deferred Inflows - GASB 75 RHIA		(11,857)
Deferred Inflows - GASB 75 Retiree Healthcare Subsidy		(93,675)
		(6,189,710)
<p>The governmental funds report receivables for various items where the related revenue is not available in the current period, and therefore the funds report that revenue as unearned. The statement of net position considers the revenue to be earned immediately, and does not report a deferred inflow for unearned revenue.</p>		
		1,451,089
Total Net Position	\$	35,150,667



**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2024**

	GENERAL FUND	VISITOR AND TOURISM FUND	STREET FUND	COMMUNITY ENHANCEMENT FUND
<b>REVENUES</b>				
Property Taxes	\$ 2,164,437	\$ -	\$ -	\$ -
Grants	926,904	-	609,213	383,384
Charges for Services	6,872,763	-	10,089	-
Transient Room Taxes	-	160,894	-	-
Licenses, Permits and Fees	666,821	-	-	15,881
Intergovernmental Revenues	655,153	-	1,644,119	-
Fines and Forfeitures	198,222	-	-	-
Miscellaneous	391,997	155,670	27,777	157,440
<b>Total Revenues</b>	<b>11,876,297</b>	<b>316,564</b>	<b>2,291,198</b>	<b>556,705</b>
<b>EXPENDITURES</b>				
General Government	4,249,448	-	-	-
Public Safety	6,391,853	-	-	-
Culture and Recreation	1,768,582	338,864	-	653,904
Highways and Streets	-	-	1,212,894	-
Debt Service	137,488	-	60,960	-
Capital Outlay	407,064	-	1,152,481	96,376
<b>Total Expenditures</b>	<b>12,954,435</b>	<b>338,864</b>	<b>2,426,335</b>	<b>750,280</b>
Excess, (Deficit) of Revenues Over, (Under) Expenditures	(1,078,138)	(22,300)	(135,137)	(193,575)
<b>Other Financing Sources, -Uses</b>				
Debt Proceeds	-	-	-	-
Lease Proceeds	405,504	-	-	-
Timber Harvest	-	-	-	-
<b>Total Other Financing Sources, (Uses)</b>	<b>405,504</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(672,634)</b>	<b>(22,300)</b>	<b>(135,137)</b>	<b>(193,575)</b>
Beginning Fund Balance (Restated)	1,388,021	98,180	940,375	390,976
<b>Ending Fund Balance</b>	<b>\$ 715,387</b>	<b>\$ 75,880</b>	<b>\$ 805,238</b>	<b>\$ 197,401</b>

The accompanying notes are an integral part of the basic financial statements.

COMMUNITY DEVELOPMENT FUND	STREET SDC FUND	PARKS SDC FUND	PUBLIC SAFETY FUND	URBAN RENEWAL AGENCY	TOTAL
\$ -	\$ -	\$ -	\$ -	\$ 1,202,451	\$ 3,366,888
927,020	-	-	-	-	2,846,521
-	52,142	11,985	608,684	-	7,555,663
-	-	-	-	-	160,894
-	-	-	-	-	682,702
-	-	-	-	-	2,299,272
-	-	-	-	-	198,222
1,176,891	107,946	51,689	626,833	126,722	2,822,965
2,103,911	160,088	63,674	1,235,517	1,329,173	19,933,127
-	-	-	-	-	4,249,448
-	-	-	308,211	-	6,700,064
1,235,496	-	8,848	-	-	4,005,694
-	18,727	-	-	-	1,231,621
120,610	-	-	506,499	-	825,557
6,001,026	-	717,396	2,851	-	8,377,194
7,357,132	18,727	726,244	817,561	-	25,389,578
(5,253,221)	141,361	(662,570)	417,956	1,329,173	(5,456,451)
5,772,730	-	-	-	-	5,772,730
-	-	-	-	-	405,504
1,189,038	-	-	-	-	1,189,038
6,961,768	-	-	-	-	7,367,272
1,708,547	141,361	(662,570)	417,956	1,329,173	1,910,821
2,805,797	2,202,252	1,094,034	13,321,240	1,873,954	24,114,829
\$ 4,514,344	\$ 2,343,613	\$ 431,464	\$ 13,739,196	\$ 3,203,127	\$ 26,025,650

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS - TO STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2024**

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities

Excess of Revenues over Expenditures		\$ 1,910,821
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Some expenditures however, are made on behalf of business-type activities and recorded as capital contributions on the Statement of Activities. Furthermore, the disposal of old capital assets creates a gain or loss that is allocated to the Statement of Activities. This is the total change in capital asset balances during the year:</p>		
Capitalized Expenditures	\$ 9,307,843	
Depreciation Expense	<u>(575,717)</u>	<u>8,732,126</u>
<p>Debt Proceeds are recorded as revenue in the governmental funds, but are liabilities in the government-wide statements. Sometimes debt proceeds are received on behalf of the business-type activities and are recorded as capital contributions on the Statement of Activities</p>		
Loan Proceeds		(5,772,730)
<p>Governmental funds record expenses for payments on long term loans. On the government wide statements, however, the principal portion of these payments are reported as a reduction in the carrying balance of the loans on the statement of net position.</p>		
		255,574
<p>Governmental funds record expenses for lease and sbita payments at the time the payments are due. The government wide statements, however, record expenses in the amount of interest incurred during the period on the leases and sbitas payable, plus amortization that has been realized on the right-to-use assets. This is the difference between lease and sbita expense reported in the governmental funds and the government wide statements.</p>		
Leases - GASB 87	\$ (14,902)	
SBITAs - GASB 96	<u>(947)</u>	<u>(15,849)</u>
<p>Governmental funds record interest expense when paid. The statement of activities, however, records interest expense as it comes due.</p>		
		241
<p>On the statement of activities, compensated absences are recorded as expenses as soon as they are earned by employees. The governmental funds, however, only record an expense for compensated absences when they are paid out</p>		
		(246,482)
<p>The government-wide statements accrue revenue as it is earned. The fund statements, however, only record revenue when it is available to pay for current expenditures. This is the change in the governmental funds' deferred inflow for unavailable revenue.</p>		
		(35,339)
<p>The change in estimated pension obligations is reflected in the Statement of Activities. The governmental funds, however, only record pension expenses as they are paid</p>		
Pensions - GASB 68	\$ (463,704)	
OPEB - GASB 75 RHIA	19,987	
OPEB - GASB 75 Retiree Healthcare Subsidy	<u>(11,440)</u>	<u>(455,157)</u>
<p>Internal service funds are used by management to allocate costs among the City's various funds. The net revenue (expense) of the internal service funds that are attributable to the governmental activities are recorded in the statement of activities</p>		
		<u>80,592</u>
Change in Net Position		<u>\$ 4,453,797</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

Item #3.

**STATEMENT OF PROPRIETARY NET POSITION  
June 30, 2024**

	ENTERPRISE FUNDS				INTERNAL SERVICE
	WATER	SEWER	STORM	TOTAL	
<b>ASSETS</b>					
Current Assets					
Cash and Investments	\$ 4,327,212	\$ 6,122,541	\$ 1,697,151	\$ 12,146,904	\$ 781,556
Accounts Receivable	443,384	1,132,771	201,612	1,777,767	-
Inventory	167,918	19,827	2,267	190,012	11,800
<b>Total Current Assets</b>	<b>4,938,514</b>	<b>7,275,139</b>	<b>1,901,030</b>	<b>14,114,683</b>	<b>793,356</b>
Noncurrent Assets					
Interfund Loan	150,000	150,000	-	300,000	-
OPEB Asset - GASB 75 RHIA	16,313	22,838	9,788	48,939	-
Capital Assets, net	11,700,920	10,567,547	5,637,960	27,906,427	183,497
<b>Total Noncurrent Assets</b>	<b>11,867,233</b>	<b>10,740,385</b>	<b>5,647,748</b>	<b>28,255,366</b>	<b>183,497</b>
<b>Total Assets</b>	<b>16,805,747</b>	<b>18,015,524</b>	<b>7,548,778</b>	<b>42,370,049</b>	<b>976,853</b>
<b>DEFERRED OUTFLOWS</b>					
Pensions - GASB 68	525,425	525,425	233,522	1,284,372	-
OPEB - GASB 75 RHIA	46	65	28	139	-
OPEB - GASB 75 Implicit Health Subsidy	7,599	8,231	3,166	18,996	-
<b>Total Deferred Outflows</b>	<b>533,070</b>	<b>533,721</b>	<b>236,716</b>	<b>1,303,507</b>	<b>-</b>
<b>LIABILITIES</b>					
Current Liabilities					
Accounts Payable and Accrued Liabilities	63,912	498,465	4,231	566,608	313,262
Accrued Interest Payable	5,500	6,155	-	11,655	-
Deposits Payable	4,324	-	-	4,324	-
Compensated Absences Payable	100,551	143,644	43,093	287,288	-
Current Portion of Loans Payable	441,137	638,162	-	1,079,299	-
<b>Total Current Liabilities</b>	<b>615,424</b>	<b>1,286,426</b>	<b>47,324</b>	<b>1,949,174</b>	<b>313,262</b>
Long-term Liabilities					
Proportionate Share of the Net Pension Liability	1,140,657	1,140,657	506,959	2,788,273	-
Other Post-Employment Benefits Obligation	49,124	53,214	20,468	122,806	-
Loans Payable, Net of Current Portion	1,857,415	2,915,953	-	4,773,368	-
<b>Total Long-term Liabilities</b>	<b>3,047,196</b>	<b>4,109,824</b>	<b>527,427</b>	<b>7,684,447</b>	<b>-</b>
<b>Total Liabilities</b>	<b>3,662,620</b>	<b>5,396,250</b>	<b>574,751</b>	<b>9,633,621</b>	<b>313,262</b>
<b>DEFERRED INFLOWS</b>					
Pensions - GASB 68	72,053	72,053	32,024	176,130	-
OPEB - GASB 75 RHIA	1,694	2,371	1,016	5,081	-
OPEB - GASB 75 Implicit Health Subsidy	16,059	17,396	6,691	40,146	-
<b>Total Deferred Inflows</b>	<b>89,806</b>	<b>91,820</b>	<b>39,731</b>	<b>221,357</b>	<b>-</b>
<b>NET POSITION</b>					
Net Investment in Capital Assets	9,402,368	7,013,432	5,637,960	22,053,760	183,497
Restricted for Loan Reserve	-	50,000	-	50,000	-
Restricted for SDCs	1,219,789	2,113,351	564,396	3,897,536	-
Unrestricted	2,964,234	3,884,392	968,656	7,817,282	480,094
<b>Total Net Position</b>	<b>\$ 13,586,391</b>	<b>\$ 13,061,175</b>	<b>\$ 7,171,012</b>	<b>33,818,578</b>	<b>\$ 663,591</b>
Reconciliation to the Statement of Net Position:					
The assets and liabilities of the internal service funds have been included in business-type activities on the statement of net position as they provide services predominantly to the enterprise funds				663,591	
Internal balances result from transactions between the governmental activities, business-type activities, and internal service funds				(281,985)	
<b>NET POSITION OF BUSINESS-TYPE ACTIVITIES</b>				<b>\$ 34,200,184</b>	

The accompanying notes are an integral part of the basic financial statements.

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

Item #3.

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
PROPRIETARY FUNDS  
For the Year Ended June 30, 2024**

	ENTERPRISE FUNDS				INTERNAL SERVICE
	WATER	SEWER	STORM	TOTAL	
<b>OPERATING REVENUES</b>					
Utility Service Charges	\$ 3,927,894	\$ 4,841,729	1,655,756	\$ 10,425,379	\$ -
Other Service Charges	15,495	61,783	31,179	108,457	20,580
Internal Charges	-	-	-	-	4,299,200
Grants	-	575,841	-	575,841	-
Total Operating Revenues	3,943,389	5,479,353	1,686,935	11,109,677	4,319,780
<b>OPERATING EXPENSES</b>					
Cost of Sales and Services	3,984,382	4,276,494	1,908,163	10,169,039	3,764,689
Depreciation	853,894	519,624	193,534	1,567,052	33,080
Total Operating Expenses	4,838,276	4,796,118	2,101,697	11,736,091	3,797,769
Operating Income -Loss	(894,887)	683,235	(414,762)	(626,414)	522,011
<b>NONOPERATING REVENUES, (EXPENSES)</b>					
Interest	255,964	317,815	94,062	667,841	-
Miscellaneous	22,721	(24,899)	-	(2,178)	5,322
Interest Expense	(33,103)	(43,084)	-	(76,187)	-
Total Nonoperating Revenues -Expenses	245,582	249,832	94,062	589,476	5,322
Change in Net Position	(649,305)	933,067	(320,700)	(36,938)	527,333
NET POSITION, Beginning of Year (Restated)	14,235,696	12,128,108	7,491,712	33,855,516	136,258
NET POSITION, End of Year	\$ 13,586,391	\$ 13,061,175	7,171,012	\$ 33,818,578	\$ 663,591
Reconciliation to the Statement of Activities:					
Change in Net Position (from above)				(36,938)	
Net revenue/(expense) of internal service funds				527,333	
Change in internal balances between governmental and business-type activities				(80,592)	
<b>CHANGE IN NET POSITION OF BUSINESS-TYPE ACTIVITIES</b>				<b>\$ 409,803</b>	

The accompanying notes are an integral part of the basic financial statements.

**CITY OF ST. HELENS**  
**COLUMBIA COUNTY, OREGON**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2024**

	ENTERPRISE FUNDS				INTERNAL SERVICE
	WATER	SEWER	STORM	TOTAL	
Cash Flows from Operating Activities:					
Cash Received from Customers	\$ 4,039,671	\$ 4,908,209	1,644,883	\$ 10,592,763	\$ 4,319,780
Cash Paid to Suppliers	(2,641,429)	(2,583,043)	(1,276,999)	(6,501,471)	(1,896,380)
Cash Paid to Employees	(1,272,929)	(1,145,019)	(662,903)	(3,080,851)	(1,854,491)
Net Cash Provided -Used by Operating Activities	125,313	1,180,147	(295,019)	1,010,441	568,909
Cash Flows from Noncapital Financing Activities:					
Miscellaneous Receipts	22,721	(24,899)	-	(2,178)	5,322
Transfer Balances to General Fund	-	-	-	-	(141,712)
Net Cash Provided -Used by Noncapital Financing Activities	22,721	(24,899)	-	(2,178)	(136,390)
Cash Flows from Capital and Related Financing Activities:					
Payment of Principal on Long Term Debt	(431,037)	(625,852)	-	(1,056,889)	-
Payment of Interest on Long Term Debt	(33,825)	(44,533)	-	(78,358)	-
Intergovernmental Revenues	-	-	-	-	-
Net Cash Provided -Used by Capital and Related Financing Activities	(464,862)	(670,385)	-	(1,135,247)	-
Cash Flows from Investing Activities:					
Capital Purchases	(684,598)	(575,841)		(1,260,439)	(86,777)
Interest on Investments	255,964	317,815	94,062	667,841	-
Net Cash Provided -Used by Investing Activities	(428,634)	(258,026)	94,062	(592,598)	(86,777)
Net Increase -Decrease in Cash and Cash Equivalents	(745,462)	226,837	(200,957)	(719,582)	345,742
Cash and Investments at Beginning of Year	5,072,674	5,895,704	1,898,108	12,866,486	435,814
Cash and Investments at End of Year	\$ 4,327,212	\$ 6,122,541	1,697,151	\$ 12,146,904	\$ 781,556
Reconciliation of Operating Income to Net Cash Provided by Operating Activities					
Operating Income, -Loss	\$ (894,887)	\$ 683,235	(414,762)	\$ (626,414)	\$ 522,011
Noncash Items Included in Income:					
Depreciation	853,894	519,624	193,534	1,567,052	33,080
Pension Estimate	59,773	57,542	(42,345)	74,970	-
Decrease -Increase in Accounts Receivable	95,508	(571,144)	(42,052)	(517,688)	-
Decrease -Increase in Inventory	(62,726)	(2,203)	(1,497)	(66,426)	998
Increase -Decrease in Accounts Payable and Accrued Liabilities	52,379	457,954	1,561	511,894	12,820
Increase -Decrease in Accrued Vacation Payable	20,598	35,139	10,542	66,279	-
Increase -Decrease in Customer Deposits	774	-	-	774	-
Net Cash Provided -Used by Operating Activities	\$ 125,313	\$ 1,180,147	(295,019)	\$ 1,010,441	\$ 568,909

The accompanying notes are an integral part of the basic financial statements.

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting policies. The more significant of the accounting policies are described below.

**A. THE FINANCIAL REPORTING ENTITY**

The City of St. Helens was chartered in 1889 through an act of the state legislature. In 1903, the City became the Columbia County Seat.

The City is a municipal corporation governed by an elected mayor and city council. Administrative functions are delegated to individuals who report to and are responsible to the mayor and council. The chief administrative officer is the city administrator.

Accounting principles generally accepted in the United States of America require that these financial statements present the City (the primary government) and all component units, if any. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. The City Council serves as the governing board of the City of St. Helens Urban Renewal Agency, an entity that was established for the direct benefit of development within the City. Therefore, the accounts of the Agency are included in the financial statements of the City as a fund. The Agency also issues their financial statements individually.

**B. BASIS OF PRESENTATION – FUND ACCOUNTING**

Financial operations are accounted for in the following major governmental and proprietary funds:

**GENERAL FUND**

This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund. The principal revenue sources are property taxes, fees, licenses and state apportionments.

**VISITOR AND TOURISM FUND**

This fund is dedicated to tourism activities within the City. The principal revenue sources are hotel occupancy taxes and event receipts.

**STREET FUND**

This fund accounts for revenues received from state gas taxes that are expended on street construction and maintenance.

**COMMUNITY ENHANCEMENT FUND**

The purpose of this fund is to encourage opportunities for art and culture. Principal revenue sources are donations and transfers which are used to fund a number of community projects.

**COMMUNITY DEVELOPMENT FUND**

This fund encompasses tourism related activities and four major areas of development including economic planning, the Boise White Paper property, the Boise Veneer Property and Forestry. Principal revenue sources are hotel occupancy taxes, tourism related events, lease payments and property tax reimbursements.

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**B. BASIS OF PRESENTATION – FUND ACCOUNTING (continued)**

**STREET SDC FUND**

The Street SDC Fund receives revenue from systems development charges that are paid on development projects that happen throughout the City. The funds are used for increasing capacity needs based on the specific projects outlined by the City.

**PARKS SDC FUND**

The Parks SDC Fund receives revenue from systems development charges in which an assessment is provided under Oregon law which is paid at the time a connection permit is issued to recognize the cost of growth. The amount of the charge is proportional to the impact of the service. All monies are budgeted to be spent as general capital outlay for any projects that come up throughout the fiscal year.

**PUBLIC SAFETY FUND (CAPITAL PROJECTS)**

The Public Safety Fund was created to receive and expend resources necessary for the construction of the City's new public safety facility. Principal revenue sources are debt proceeds and public safety charges.

**URBAN RENEWAL AGENCY**

The City of St. Helens Urban Renewal Agency was established to provide improved infrastructure and amenities to support new development in the City. The Agency receives property taxes from Columbia County that will accumulate until projects are authorized as part of the urban renewal plan.

**WATER FUND**

This proprietary fund accounts for water system operations. The fund is predominantly self-supported through user charges to customers.

**SEWER FUND**

This proprietary fund accounts for sewer system operations. The fund is predominantly self-supported through user charges to customers.

**STORM FUND**

This proprietary fund accounts for all projects and maintenance related to the City's stormwater system. The fund is predominantly self-supported through user charges to customers.

**PUBLIC WORKS OPERATIONS FUND (INTERNAL SERVICE)**

This proprietary fund accounts for services provided to other departments within the City, including utility related departments and streets, that benefit from the fund's services. The fund is predominantly supported by internal charges to other City funds.

**C. GOVERNMENT WIDE FINANCIAL STATEMENTS**

The government-wide financial statements (i.e. the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.



**NOTES TO BASIC FINANCIAL STATEMENTS**

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**D. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and the proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses result from providing, producing, and delivering goods in connection with a proprietary fund's principal ongoing operations.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be measurable to accrue as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received.

**E. GRANTS**

Unreimbursed grant expenditures due from grantor agencies are recorded in the basic financial statements as receivables and revenues. Cash received from grantor agencies in excess of related grant expenditures is recorded as Deferred Revenue in the combined balance sheet.

**F. PROPERTY TAXES RECEIVABLE**

Ad valorem property taxes are a lien on all taxable property as of July 1. Property taxes are levied and payable on November 15. Taxes are administrated by the County. Collection dates are November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**F. PROPERTY TAXES RECEIVABLE (CONTINUED)**

Uncollected property taxes are shown in the combined balance sheet. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. Property taxes collected within approximately sixty days of fiscal year-end are recognized as revenue. The remaining balance of taxes receivable is recorded as deferred revenue because it is not deemed available to finance operations of the current period.

**G. BUDGETS**

A budget is prepared for all funds in accordance with the modified accrual basis of accounting and legal requirements set forth in the Oregon Local Budget Law. For governmental fund types, the budgetary basis of accounting is the same as generally accepted accounting principles. The budget process begins early in each fiscal year with the establishment of the Budget Committee. Recommendations are developed through late winter with the Budget Committee approving the budget in early spring. Public notices of the budget hearing are published generally in early spring with a public hearing being held approximately three weeks later. The Council may amend the budget prior to adoption, however, budgeted expenditures for each fund may not be increased by more than ten percent. The budget is then adopted, appropriations are made and the tax levy declared no later than June 30th.

The levels of control are combined in various ways throughout the funds to make up the master appropriated amounts. Expenditures cannot legally exceed the master appropriation levels except in the case of restricted revenues which could not be estimated at the time of budget adoption. Appropriation authority may be transferred from one level of control to another by Council resolution. Appropriations lapse at the fiscal year end. Supplemental appropriations may occur if the Council approves them due to a need which exists which was not determined at the time the budget was adopted.

Budget amounts shown in the basic financial statements reflect the original budget amounts as well as three additional resolutions that were passed throughout the year. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2024, except for the following items which were overspent:

- General Fund
  - o City Council: \$1,455
  - o Court: \$13,172
  - o Police: \$431,029
  - o Finance: \$49,969
- Community Development: Forestry \$19,488

**H. SUPPLY INVENTORY**

Inventories are stated at the lower of cost or market, using the first-in, first-out method and are recognized as expenses in the funds as they are consumed.

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**I. CAPITAL ASSETS**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$10,000 and an estimated useful life extending beyond a single financial reporting period. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets in the proprietary fund types are stated at cost, or the estimated fair market value at the date of receipt for gifts or projects constructed by others and accepted for ownership and maintenance by the City. Maintenance and repairs are expensed as incurred. Replacements which improve or extend the lives of property are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the related assets. Upon disposal of such assets, the accounts are relieved of the related costs and accumulated depreciation and resulting gains or losses are reflected in operations. Estimated useful lives used in computing depreciation are:

Buildings and improvements	25 to 40 years
Improvements other than buildings	20 to 30 years
Equipment and machinery	5 to 20 years
Vehicles	5 to 15 years
Infrastructure	25 to 50 years

**I. LEASES RECEIVABLE, LEASE ASSETS & LEASES PAYABLE**

For City property rented out for a term of more than one year with the City as lessor, a lease receivable and related deferred inflow of resources is reported in the funds. The value of leases receivable and the related deferred inflows are determined by the net present value of the leases at a determined rate, amortized over the term of the agreements.

Lease assets are assets which the City leases for a term of more than one year. The value of leases is determined by the net present value of the leases at the City’s incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources.

**J. SUBSCRIPTION ASSETS & SUBSCRIPTIONS PAYABLE**

Subscription assets are assets in which the government obtains control of the right to use the underlying IT asset. The value of the subscription asset is initially measured as the sum of the initial subscription liability amount, any payments made to the IT software vendor before commencement of the subscription term, and any capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. The subscription asset is amortized in a straight-line manner over the course of the subscription term.

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**J. SUBSCRIPTION ASSETS & SUBSCRIPTIONS PAYABLE (CONTINUED)**

In the government-wide financial statements, subscription liabilities are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of subscription payments expected to be made during the subscription term is reported as other financing sources. The subscription liability is initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments are discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government’s incremental borrowing rate if the interest rate is not readily determinable. Amortization of the discount on the subscription liability is recognized as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

**K. LONG-TERM OBLIGATIONS**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**L. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**M. COMPENSATED ABSENCES**

The City has a policy which permits full-time employees to earn sick leave at the rate of one day per month and accumulate a maximum of 150 days or 1200 hours. Sick leave, which does not vest, is recognized in the funds when the leave is taken.

Each employee earns vacation at rates determined by their length of employment. An employee can accumulate a maximum of 600 hours. Vacation leave is accrued as it is earned. For governmental funds, the non-current portion ( the amount estimated to be used in subsequent fiscal years) is maintained separately and represents a reconciling item between the fund-level and government-wide presentations. Amounts currently due to employees who have terminated employment are reported in the governmental funds. In business type/enterprise funds, both the current and long-term liabilities are recorded.

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**N. RETIREMENT PLANS**

Substantially all of the City's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB Statements 68 and 71 have been implemented as of July 1, 2014.

**O. FUND BALANCE**

In March 2009, the GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund-type Definitions. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications.

- Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories and prepaid items.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

The governing body has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

The governing body has adopted a minimum fund balance policy for the General Fund. Per the policy, the General Fund's ending fund balance is not to be reduced below 20% of operating expenditures.

**P. NET POSITION**

Net position is comprised of the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

Net investment in capital assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**P. NET POSITION**

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – consists of all other assets not included in the other categories previously mentioned.

If both restricted and unrestricted net position are available for use, restricted net position is assumed to be utilized first.

**Q. INTERFUND TRANSACTIONS**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Operating interfund transactions are reported as transfers.

**R. CASH AND CASH EQUIVALENTS**

For financial reporting purposes, the City considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

For purposes of the statement of cash flows, the Proprietary Funds consider cash to include their proportional share of the cash and investment common pool since it has the general characteristics of demand deposit accounts in that the Proprietary Funds may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

**S. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**T. FAIR VALUE INPUTS, METHODOLOGIES AND HIERARCHY**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based up on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access.

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**T. FAIR VALUE INPUTS, METHODOLOGIES AND HIERARCHY**

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market–corroborated inputs)  
Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund’s own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

**2. CASH AND INVESTMENTS**

Cash management policies are governed by state statutes. Statutes authorized investing in bankers acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool.

A cash pool is maintained that is available for use by all funds. Each fund type's portion of this pool is reported on the combined balance sheet as Cash and Investments. In addition, cash is separately held by some of the funds.

Cash and Investments (recorded at cost) consisted of:

Deposits With Financial Institutions:	
Demand Deposits	\$ 1,389,199
Investments	<u>37,003,582</u>
	<u>\$ 38,392,781</u>

**Investments**

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool’s share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2024. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. The investments are reported at fair value.

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**2. CASH AND INVESTMENTS (CONTINUED)**

The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund’s audited financial report. As of June 30, 2024, the fair value of the position in the LGIP is 100.39% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer’s Local Government Investment Pool are not required to be collateralized. The audited financial statements can be found at:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

**Interest Rate Risk**

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There were no investments that have a maturity date in excess of 18 months.

**Credit Risk**

Oregon Revised Statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, bankers’ acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor’s Corporation or P-1 by Moody’s Commercial Paper Record, and the state treasurer’s investment pool. The statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE. The State Investment Pool is not rated.

There were the following investments and maturities:

<u>Investment</u>	<u>Rating</u>	<u>Fair Value</u>	<u>Maturity Date</u>	<u>Fair Value Activity Level</u>
State Treasurer's Investment Pool	N/A	37,003,582	N/A	Quoted Market Price, Level 1
Total		<u>\$ 37,003,582</u>		

**Concentration of Credit/Deposit Risk**

At year-end, the City’s net carrying amount of deposits was \$1,379,230 and the bank balance was \$1,643,904. Of these deposits, \$250,000 was covered by federal depository insurance. Any deposits not covered by federal depository insurance are collateralized by the State of Oregon.



**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**3. RECEIVABLES**

The details for the City’s short-term receivables at June 30, 2024 were as follows:

Item	Governmental Activities/Funds						Total
	General	Street	Community Enhancement	Community Development	Public Safety	URA	
State Revenue Sharing	\$ 44,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,487
Property Taxes - June Turnover	14,713	-	-	-	-	6,610	21,323
Property Taxes - Uncollected	94,325	-	-	-	-	46,194	140,519
Franchise Taxes	128,442	-	-	-	-	-	128,442
Cigarette Taxes	827	-	-	-	-	-	827
Cannabis Taxes	34,800	-	-	-	-	-	34,800
Alcohol Taxes	21,699	-	-	-	-	-	21,699
Motor Vehicle Taxes	-	106,236	-	-	-	-	106,236
Public Safety Fees	-	-	-	-	78,565	-	78,565
Grants	-	-	22,877	38,210	-	-	61,087
Loan Proceeds	-	-	-	2,530,587	-	-	2,530,587
Other	1,203	-	-	-	-	-	1,203
<b>Total</b>	<b>\$ 340,496</b>	<b>\$ 106,236</b>	<b>\$ 22,877</b>	<b>\$ 2,568,797</b>	<b>\$ 78,565</b>	<b>\$ 52,804</b>	<b>\$ 3,169,775</b>

Item	Proprietary Funds			
	Water	Sewer	Storm	Totals
Accounts	\$ 443,384	\$ 556,034	\$ 201,612	\$ 1,201,030
Liens/LIDs	-	896	-	896
Grants	-	575,841	-	575,841
<b>Total</b>	<b>\$ 443,384</b>	<b>\$ 1,132,771</b>	<b>\$ 201,612</b>	<b>\$ 1,777,767</b>

Notes Receivable: In 2023, the City sold land to ACSP LLC for \$1,550,000 in exchange for a promissory note. The note bears interest at 6% annually and is scheduled to be paid off in 2035. During fiscal year 2023-2024, the City received payments on the note totaling \$77,126 and \$79,834 for principal and interest respectively. The outstanding balance as of June 30, 2024 was \$1,288,410.

The City also had other miscellaneous long-term receivables on the books for \$22,160 at June 30, 2024, bringing the total balance of Notes Receivable to \$1,310,570

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**4. CAPITAL ASSETS**

Changes in capital assets of the governmental activities for the year ended June 30, 2024 are as follows:

	June 30, 2023	Additions	Retirements	June 30, 2024
<b>Capital Assets Not Being Depreciated:</b>				
Land	\$ 6,781,238	\$ -	\$ -	\$ 6,781,238
Right-Of-Way	5,259,111	-	-	5,259,111
Library Collection	1,043,893	-	-	1,043,893
Construction in Progress	7,468,740	8,973,405	-	16,442,145
Total	20,552,982	8,973,405	-	29,526,387
<b>Depreciable Assets:</b>				
Buildings and Improvements	7,048,974	-	-	7,048,974
Land Improvements	2,721,229	-	-	2,721,229
Equipment	1,927,191	280,702	-	2,207,893
Infrastructure	9,078,855	53,736	-	9,132,591
Total	20,776,249	334,438	-	21,110,687
<b>Less Accumulated Depreciation:</b>				
Buildings and Improvements	(2,366,245)	(208,380)	-	(2,574,625)
Land Improvements	(108,850)	(54,425)	-	(163,275)
Equipment	(1,134,804)	(68,743)	-	(1,203,547)
Infrastructure	(3,558,333)	(244,169)	-	(3,802,502)
Total	(7,168,232)	(575,717)	-	(7,743,949)
Total Capital Assets Being Depreciated (Net)	13,608,017	(241,279)	-	13,366,738
Total Capital Assets, Governmental Activities (Net)	<u>\$ 34,160,999</u>			<u>\$ 42,893,125</u>

Governmental depreciation was allocated to the functions as follows:

General Government	\$ 151,140
Public Safety	238,301
Culture and Recreation	142,471
Highways and Streets	43,805
Total Governmental Activities	<u>\$ 575,717</u>

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**4. CAPITAL ASSETS (continued)**

Changes in Business-Type capital assets for the year ended June 30, 2024 are as follows:

	June 30, 2023	Additions	Retirements	June 30, 2024
Capital Assets Not Being Depreciated:				
Land	\$ 1,296,624	\$ -	\$ -	\$ 1,296,624
Construction In Progress	506,927	1,186,325	-	1,693,252
Total	<u>1,803,551</u>	<u>1,186,325</u>	<u>-</u>	<u>2,989,876</u>
Depreciable Assets:				
Buildings and Improvements	29,192,241		-	29,192,241
Equipment	5,530,153	160,891	-	5,691,044
Infrastructure	17,611,239		-	17,611,239
Total	<u>52,333,633</u>	<u>160,891</u>	<u>-</u>	<u>52,494,524</u>
Less Accumulated Depreciation:				
Buildings and Improvements	(16,477,452)	(901,286)	-	(17,378,738)
Equipment	(2,651,182)	(185,317)	-	(2,836,499)
Infrastructure	(6,665,710)	(513,529)	-	(7,179,239)
Total	<u>(25,794,344)</u>	<u>\$ (1,600,132)</u>	<u>\$ -</u>	<u>(27,394,476)</u>
Total Capital Assets Being Depreciated (Net)	<u>26,539,289</u>			<u>25,100,048</u>
Total Net Capital Assets				
Business-Type Activities	<u>\$ 28,342,840</u>			<u>\$ 28,089,924</u>

**5. DEFINED BENEFIT PENSION PLAN**

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Annual Comprehensive Financial Report which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf>

If the link is expired please contact Oregon PERS for this information.

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
  - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results. A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**5. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

- ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
  - member was employed by PERS employer at the time of death,
  - member died within 120 days after termination of PERS covered employment,
  - member died as a result of injury sustained while employed in a PERS-covered job, or
  - member was on an official leave of absence from a PERS-covered job at the time of death.
- iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
- iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

- i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

*Police and fire:* 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

*General service:* 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

- ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.

**NOTES TO BASIC FINANCIAL STATEMENTS**

**5. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member’s salary determined as of the last full month of employment before the disability occurred.

**Contributions** – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2022 actuarial valuation, which became effective July 1, 2023. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2024 were \$2,049,855, excluding amounts to fund employer specific liabilities. In addition approximately \$374,688 in employee contributions were paid or picked up by the City in fiscal 2024. At June 30, 2024, the City reported a net pension liability of \$12,673,966 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2021. The City’s proportion of the net pension liability was based on a projection of the City’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2023 and 2022, the City’s proportion was .068 percent and .062 percent, respectively. Pension expense for the year ended June 30, 2024 was \$538,338.

The rates in effect for the year ended June 30, 2024 were:

- (1) Tier 1/Tier 2 – 30.30%
- (2) OPSRP general services – 25.08%
- (3) OPSRP police and fire – 29.87%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 619,796	\$ 50,253
Changes in assumptions	1,125,880	8,395
Net difference between projected and actual earnings on pension plan investments	227,803	-
Net changes in proportionate share	1,633,072	193,275
Differences between contributions and proportionate share of contributions	181,649	548,670
Subtotal - Amortized Deferrals (below)	3,788,200	800,593
Contributions subsequent to measuring date	2,049,855	-
Deferred outflow (inflow) of resources	\$ 5,838,055	\$ 800,593

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2025.

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**5. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense as follows:

Year ending June 30,	Amount
2025	\$ 558,222
2026	29,862
2027	1,622,504
2028	672,534
2029	104,485
Thereafter	-
Total	\$ 2,987,607

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 1, 2024. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf>

**Actuarial Valuations** – The employer contribution rates effective July 1, 2023 through June 30, 2025, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**5. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Actuarial Methods and Assumptions:**

Valuation date	December 31, 2021
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Fair value
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

**Assumed Asset Allocation:**

<b>Asset Class/Strategy</b>	<b>Low Range</b>	<b>High Range</b>	<b>OIC Target</b>
Debt Securities	20.0%	30.0%	25.0%
Public Equity	22.5%	32.5%	27.5%
Real Estate	9.0%	16.5%	12.5%
Private Equity	17.5%	27.5%	20.0%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

(Source: June 30, 2023 PERS ACFR; p. 125)

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**5. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Long-Term Expected Rate of Return:**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Compound Annual (Geometric) Return</b>
Global Equity	27.50%	7.07%
Private Equity	25.50%	8.83%
Core Fixed Income	25.00%	4.50%
Real Estate	12.25%	5.83%
Master Limited Partnerships	0.75%	6.02%
Infrastructure	1.50%	6.51%
Hedge Fund of Funds - Multistrategy	1.25%	6.27%
Hedge Fund Equity - Hedge	0.63%	6.48%
Hedge Fund - Macro	5.62%	4.83%
<i>Assumed Inflation - Mean</i>		2.35%

*(Source: June 30, 2023 PERS ACFR; p. 92)*

**Discount Rate** – The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City’s proportionate share of the net pension liability to changes in the discount rate – the following presents the City’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net pension liability	\$ 20,935,004	\$ 12,673,966	\$ 9,492,262



**NOTES TO BASIC FINANCIAL STATEMENTS**

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**5. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

**Changes Subsequent to the Measurement Date**

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer’s reporting date that are expected to have a significant effect on the employer’s share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2023 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

**Deferred Compensation Plan**

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the City for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are: termination by reason of resignation, death, disability, or retirement; unforeseeable emergency; or by requesting a de minimis distribution from inactive accounts valued less than \$5,000. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the City.

**OPSRP Individual Account Program (OPSRP IAP)**

*Plan Description:*

Employees of the City are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member’s IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

*Pension Benefits:*

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**5. DEFINED BENEFIT PENSION PLAN (CONTINUED)**

*Death Benefits:*

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

*Contributions:*

Employees of the City pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The City made approximately \$374,688 in contributions to member IAP accounts for the year ended June 30, 2024.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

**6. OTHER POSTEMPLOYMENT BENEFIT PLAN – RHIA**

**Plan Description:**

As a member of Oregon Public Employees Retirement System (OPERS) the City contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

**Funding Policy:**

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**6. OTHER POSTEMPLOYMENT BENEFIT PLAN – RHIA (CONTINUED)**

Participating cities are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the City currently contributes 0.006% of annual covered OPERF payroll and 0.0% of OPSRP payroll under a contractual requirement in effect until June 30, 2024. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers

At June 30, 2024, the City reported a net OPEB liability/(asset) of (\$163,131) for its proportionate share of the net OPEB liability/(asset). The OPEB liability/(asset) was measured as of June 30, 2023, and the total OPEB liability/(asset) used to calculate the net OPEB liability/(asset) was determined by an actuarial valuation as of December 31, 2021. Consistent with GASB Statement No. 75, paragraph 59(a), the City's proportion of the net OPEB liability/(asset) is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement date of June 30, 2023 and 2022, the City's proportion was .045 percent and .039 percent, respectively. OPEB expense for the year ended June 30, 2024 was (\$27,598).

**Components of OPEB Expense/(Income):**

Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (18,881)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	(8,717)
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	<u>-</u>
Employer's Total OPEB Expense/(Income)	<u>\$ (27,598)</u>

**Components of Deferred Outflows/Inflows of Resources:**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 4,095
Changes in assumptions	-	1,758
Net difference between projected and actual earnings on pension plan investments	463	-
Net changes in proportionate share	-	11,085
Differences between contributions and proportionate share of contributions	<u>-</u>	<u>-</u>
Subtotal - Amortized Deferrals (below)	463	16,938
Contributions subsequent to measuring date	<u>-</u>	<u>-</u>
Deferred outflow (inflow) of resources	<u>\$ 463</u>	<u>\$ 16,938</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2025.

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**6. OTHER POSTEMPLOYMENT BENEFIT PLAN – RHIA (CONTINUED)**

Amounts reported as deferred outflows or inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ (16,336)
2025	(8,332)
2026	6,029
2027	2,162
2028	-
Thereafter	-
Total	<u>\$ (16,477)</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2023. That independently audited report was dated February 1, 2024 and can be found at:

<https://www.oregon.gov/pers/emp/Documents/GASB/2023/Oregon%20Public%20Employees%20Retirement%20System%20-%20GASB%2075%20RHIA%20-%20YE%206.30.2023%20-%20SECURED.pdf>

**Actuarial Methods and Assumptions:**

Valuation Date	December 31, 2021
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5%; Disabled retirees: 15%
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**6. OTHER POSTEMPLOYMENT BENEFIT PLAN – RHIA (CONTINUED)**

**Discount Rate:**

The discount rate used to measure the total OPEB liability as of the measurement date of June 30, 2023 was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

**Long-Term Expected Rate of Return:**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. The table below shows Milliman’s assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Compound Annual (Geometric) Return</b>
Global Equity	27.50%	7.07%
Private Equity	25.50%	8.83%
Core Fixed Income	25.00%	4.50%
Real Estate	12.25%	5.83%
Master Limited Partnerships	0.75%	6.02%
Infrastructure	1.50%	6.51%
Hedge Fund of Funds - Multistrategy	1.25%	6.27%
Hedge Fund Equity - Hedge	0.63%	6.48%
Hedge Fund - Macro	5.62%	4.83%
<i>Assumed Inflation - Mean</i>		2.35%

*(Source: June 30, 2023 PERS ACFR; p. 92)*

Sensitivity of the City’s proportionate share of the net OPEB liability/(asset) to changes in the discount rate – The following presents the City’s proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 6.90 percent, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net OPEB liability (asset)	\$ (148,287)	\$ (163,131)	\$ (175,868)

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**6. OTHER POSTEMPLOYMENT BENEFIT PLAN – RHIA (CONTINUED)**

**Changes Subsequent to the Measurement Date**

There are no changes subsequent to the June 30, 2023 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

**7. OTHER POST EMPLOYMENT BENEFIT PLAN – HEALTHCARE SUBSIDY**

**Post-employment Health Insurance Subsidy**

Plan Description

The City administers a single-employer defined benefit healthcare plan that covers both active and retired participants. The plan provides post-retirement healthcare benefits for eligible retirees and their dependents through the City’s group health insurance plans. The City’s post-retirement plan was established in accordance with Oregon Revised Statutes (ORS) 243.303 which states, in part, that for the purposes of establishing healthcare premiums, the calculated rate must be based on the cost of all plan members, including both active employees and retirees. Because claim costs are generally higher for retiree groups than for active members, the premium amount does not represent the full cost of coverage for retirees. The resulting additional cost, or implicit subsidy, is required to be valued under GASB Statement 75 related to Other Post-Employment Benefits (OPEB). Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective. The valuation date was July 1, 2022 and the measurement date was June 30, 2023.

Funding Policy

The City has not established a trust fund to finance the cost of post-employment health care benefits related to implicit rate subsidies. Premiums are paid by retirees based on the rates established for active employees. Additional costs related to an implicit subsidy are paid by the City on a pay-as-you-go basis. There is no obligation on the part of the City to fund these benefits in advance. The City considered the liability to be solely the responsibility of the City as a whole and it is allocated to the governmental statements.

Actuarial Methods and Assumptions

The City engaged an actuary to perform a valuation as of July 1, 2022 using the Entry Age Actuarial Cost Method. Mortality rates were based on the Pub-2010 General and Safety Employee and Healthy retiree tables, sex distinct for members and dependents, with a one-year setback for male general service and female safety employees.

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**7. OTHER POST EMPLOYMENT BENEFIT PLAN – HEALTHCARE SUBSIDY (CONTINUED)**

Health Care Cost Trend	Medical and vision:																																				
	<table border="0"> <tr> <td></td> <td align="center"><u>Year</u></td> <td align="center"><u>Pre-65 Trend</u></td> </tr> <tr> <td></td> <td align="center">2022</td> <td align="center">4.25%</td> </tr> <tr> <td></td> <td align="center">2023</td> <td align="center">6.75%</td> </tr> <tr> <td></td> <td align="center">2024</td> <td align="center">6.50%</td> </tr> <tr> <td></td> <td align="center">2025</td> <td align="center">6.00%</td> </tr> <tr> <td></td> <td align="center">2026</td> <td align="center">5.25%</td> </tr> <tr> <td></td> <td align="center">2027</td> <td align="center">5.00%</td> </tr> <tr> <td></td> <td align="center">2028-2029</td> <td align="center">4.75%</td> </tr> <tr> <td></td> <td align="center">2030</td> <td align="center">4.50%</td> </tr> <tr> <td></td> <td align="center">2031 - 2065</td> <td align="center">4.25%</td> </tr> <tr> <td></td> <td align="center">2066 - 2071</td> <td align="center">4.00%</td> </tr> <tr> <td></td> <td align="center">2072+</td> <td align="center">3.75%</td> </tr> </table>		<u>Year</u>	<u>Pre-65 Trend</u>		2022	4.25%		2023	6.75%		2024	6.50%		2025	6.00%		2026	5.25%		2027	5.00%		2028-2029	4.75%		2030	4.50%		2031 - 2065	4.25%		2066 - 2071	4.00%		2072+	3.75%
	<u>Year</u>	<u>Pre-65 Trend</u>																																			
	2022	4.25%																																			
	2023	6.75%																																			
	2024	6.50%																																			
	2025	6.00%																																			
	2026	5.25%																																			
	2027	5.00%																																			
	2028-2029	4.75%																																			
	2030	4.50%																																			
	2031 - 2065	4.25%																																			
	2066 - 2071	4.00%																																			
	2072+	3.75%																																			
General Inflation	2.40% per year, used to develop other economic assumptions																																				
Annual Pay Increases	3.40% per year, based on general inflation and the likelihood of raises throughout participants' careers																																				
Mortality	Pub-2010 General and Safety Employee and Healthy Retiree tables, sex distinct for members and dependents, with a one-year setback for male general service and female safety employees.																																				
Disability	Not used																																				
Withdrawal	Based on Oregon PERS assumptions. Annual rates are based on employment classification, gender, and duration from hire date.																																				
Retirement	Based on Oregon PERS assumptions. Annual rates are based on age, Tier/OPSRP, duration of service, and employment classification.																																				
Excluded Employees	Temporary employees not eligible for PERS are excluded.																																				
Past PERS Service	PERS service as of the valuation date was estimated based upon the elapsed time from date of hire.																																				
Future PERS Service	Projected PERS service for retirement eligibility is generally assumed to accrue at a rate of 1% per year until retirement.																																				
Future Retiree Coverage	35% of active members were assumed to elect coverage at retirement. 60% of male members and 35% of female members are also assumed to elect spouse coverage.																																				
Lapse Rate	Retirees for whom the employer will never pay any portion of the healthcare premiums are assumed to have a 5% probability of lapsing (dropping) per year.																																				

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**7. OTHER POST EMPLOYMENT BENEFIT PLAN – HEALTHCARE SUBSIDY (CONTINUED)**

Changes in the Net OPEB Liability

	Increase/ (Decrease)
<b>Total OPEB Liability at June 30, 2023</b>	\$ 377,532
<b>Changes for the year:</b>	
Service cost	31,300
Interest	14,303
Changes in benefit terms	-
Differences between expected and actual experience	-
Changes of assumptions or other input	(4,120)
Benefit payments	(9,663)
<b>Balance as of June 30, 2024</b>	<b>\$ 409,352</b>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Trend Rates

The following analysis presents the net OPEB liability using a discount rate of 3.65%, as well as what the City’s net OPEB liability would be if it was calculated using a discount rate that is one percentage point lower (2.65%) or one percentage point higher (4.65%) than the current rate, a similar sensitivity analysis is presented for the changes in the healthcare trend assumption:

	1% Decrease 2.65%	Current Discount Rate 3.65%	1% Increase 4.65%
Total OPEB Liability	\$ 448,887	\$ 409,352	\$ 373,054

	1% Decrease Healthcare	Current Trend Rate Healthcare	1% Increase Healthcare
Total OPEB Liability	\$ 357,489	\$ 409,352	\$ 471,618

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Benefits

The City reports information on deferred outflows and deferred inflows of resources at year end as well as a schedule of amounts of those deferred outflows of resources and deferred inflows of resources that will be recognized in other post-employment benefit expense for the following five years.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 42,161	\$ (33,981)
Changes in assumptions or other input	8,238	(99,840)
Benefit Payments	12,922	-
Deferred outflow (inflow) of resources	\$ 63,321	\$ (133,821)



**NOTES TO BASIC FINANCIAL STATEMENTS**

**7. OTHER POST EMPLOYMENT BENEFIT PLAN – HEALTHCARE SUBSIDY (CONTINUED)**

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2025	\$ (16,338)
2026	(16,338)
2027	(14,192)
2028	(13,267)
2029	(8,992)
Thereafter	(14,295)
<b>Total</b>	<b><u><u>\$ (83,422)</u></u></b>

**8. DEBT**

Long term obligations for governmental activities included compensated absences, direct borrowings, and full-faith and credit refunding obligations. Changes were as follows for the year ended June 30, 2024:

<u>Debt Item</u>	<u>June 30, 2023</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2024</u>	<u>Due in one year</u>
Compensated Absences	\$ 528,333	\$ 774,815	\$ (528,333)	\$ 774,815	\$ 774,815
Boise White Paper Note	1,810,000	-	(62,500)	1,747,500	150,000
OBDD 2022	4,904,932	5,772,730	-	10,677,662	-
US Bank FF&C Obligation 2020	636,600	-	(99,970)	536,630	102,560
Unamortized Premium FF&C 2020	61,239	-	(10,207)	51,032	10,207
US Bank FF&C Obligation 2021	12,685,000	-	-	12,685,000	250,000
Unamortized Premium FF&C 2021	2,404,013	-	(82,897)	2,321,116	82,897
<b>Total Long-Term Obligation</b>	<b><u><u>\$ 23,030,117</u></u></b>	<b><u><u>\$ 6,547,545</u></u></b>	<b><u><u>\$ (783,907)</u></u></b>	<b><u><u>\$ 28,793,755</u></u></b>	<b><u><u>\$ 1,370,479</u></u></b>

Details of governmental direct borrowings are as follows:

Boise White Paper Note

The City financed \$3,000,000 of a purchase of real property from Boise White Paper, LLC through a promissory note. The note has no stated interest rate and principal payments are to be made in monthly installments equal to one half of all rent collected from current or future leases on the real estate secured by the deed of trust. The remaining principal balance if not paid in full by the end of the year 2035 shall be forgiven. Based on current rents, future principal payments are projected at \$150,000 per year through fiscal year 2035 and \$25,000 in fiscal year 2036. In the event of default, lender has the right to charge interest at an annual rate of 6%.

OBDD 2023

In 2023-2024, the City began drawing down on a \$14,667,678 loan through OBDD to finance a Riverfront Development Project. Through June 20, 2024, the City has total claims of \$4,904,932 on the loan which are classified as due in more than one year. When debt service payments commence, the loan will bear an interest rate of 0.06% annually. In the event of default, OBDD may pursue any remedies available at law or in equity to collect amounts due. Such remedies may include but are not limited to: terminating commitment and obligations to make any further disbursements; declaring all payments and all other amounts immediately due and payable; barring the City from applying for future awards; withholding amounts otherwise due to the City

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**8. DEBT (CONTINUED)**

for application to payments of amounts due; and foreclosing liens or security interests pursuant to the contract or any other financing document.

US Bank Full-Faith and Credit Refunding Obligations Series 2020

In 2020-2021, the City refunded \$9.6 million of debt obligations with the issuance of full-faith and credit refunding obligations. The new obligations were issued with an outstanding principal balance of \$8,775,000 and unamortized premium of \$918,593. The obligations bear interest at 3% annually and are scheduled to be paid off in 2029.

Future maturities of the 2020 Full-Faith and Credit Refunding Obligations, broken out by City activities, were as follows:

Fiscal Year	Governmental Activities		Business-Type Activities			
			Water		Sewer	
	Principal	Interest	Principal	Interest	Principal	Interest
2024-2025	102,560	16,100	399,800	62,760	487,640	76,540
2025-2026	105,670	13,020	411,910	50,760	502,420	61,920
2026-2027	108,780	9,840	424,030	38,400	517,190	46,860
2027-2028	112,400	6,600	438,160	25,680	534,440	31,320
2028-2029	107,220	3,220	417,970	12,540	509,810	15,290
<b>Total</b>	<b>\$ 536,630</b>	<b>\$ 48,780</b>	<b>\$2,091,870</b>	<b>\$ 190,140</b>	<b>\$ 2,551,500</b>	<b>\$ 231,930</b>

Fiscal Year	Totals	
	Principal	Interest
2024-2025	990,000	155,400
2025-2026	1,020,000	125,700
2026-2027	1,050,000	95,100
2027-2028	1,085,000	63,600
2028-2029	1,035,000	31,050
<b>Total</b>	<b>\$ 5,180,000</b>	<b>\$ 470,850</b>

US Bank Full-Faith and Credit Refunding Obligations Series 2022

In 2022-2023, the City issued Full Faith and Credit Obligations to finance a public safety and court facility. The new obligations were issued with an outstanding principal balance of \$12,685,000 and unamortized premium of \$2,486,910. The obligations bear interest a 3% annually through the August 1, 2024 maturity date and 4% annually afterwards, and are scheduled to be paid off in 2051.

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**8. DEBT (CONTINUED)**

Upon the occurrence and continuance of any event of default, the Escrow Agent may proceed, and upon written request of the Owners of not less than a majority in aggregate principal amount of Obligations then Outstanding, shall take whatever action may appear necessary or desirable to enforce the Financing Agreement or to protect any of the rights vested in the Escrow Agent or the Owners of Obligations by the Escrow Agreement or by the Obligations, either at law or in equity or in bankruptcy or otherwise, whether for the specific enforcement of any covenant or agreement contained in the Escrow Agreement or in aid of the exercise of any power granted in the Escrow Agreement or for the enforcement of any other legal or equitable right vested in the Escrow Agent by the Escrow Agreement or by law. However, the Financing amount and the Financing Payments shall not be subject to acceleration.

Future maturities of the 2022 Full-Faith and Credit Obligations were as follows:

<u>Fiscal Year</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2024-2025	250,000	501,150
2025-2026	260,000	492,200
2026-2027	270,000	481,600
2027-2028	285,000	470,500
2028-2029	295,000	458,900
2029-2034	1,660,000	2,104,400
2034-2039	2,030,000	1,738,200
2039-2044	2,475,000	1,287,500
2044-2049	3,030,000	738,600
2049-2052	2,130,000	130,200
<b>Total</b>	<b>\$12,685,000</b>	<b>\$ 8,403,250</b>

Long term obligations for business-type activities consisted of compensated absences, direct borrowings and full-faith and credit refunding obligations. Long term obligations changed as follows for the year ended June 30, 2024:

<u>Debt Item</u>	<u>Balance June 30, 2023</u>	<u>Issued</u>	<u>Matured and Redeemed</u>	<u>Balance June 30, 2024</u>	<u>Balance Due Within One Year</u>
<b>Direct Borrowings:</b>					
DEQ Loan (R06801)	\$ 850,000	\$ -	\$ (100,000)	\$ 750,000	\$ 100,000
<b>Total Direct Borrowings</b>	<b>\$ 850,000</b>	<b>\$ -</b>	<b>\$ (100,000)</b>	<b>\$ 750,000</b>	<b>\$ 100,000</b>
<b>Direct Placements:</b>					
2020 Full-Faith and Credit Obligations	\$ 5,508,400	\$ -	\$ (865,030)	\$ 4,643,370	\$ 887,440
Unamortized Premium	551,156	-	(91,859)	459,297	91,859
<b>Total Direct Placements</b>	<b>\$ 6,059,556</b>	<b>\$ -</b>	<b>\$ (956,889)</b>	<b>\$ 5,102,667</b>	<b>\$ 979,299</b>
<b>Compensated Absences</b>	<b>\$ 217,010</b>	<b>\$ 287,288</b>	<b>\$ (217,010)</b>	<b>\$ 287,288</b>	<b>\$ 287,288</b>
<b>Total Long-Term Obligations</b>	<b>\$ 7,126,566</b>	<b>\$ 287,288</b>	<b>\$ (1,273,899)</b>	<b>\$ 6,139,955</b>	<b>\$ 1,366,587</b>

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**8. DEBT (CONTINUED)**

Details for business-type direct borrowings as of June 30, 2024 were as follows:

State of Oregon Department of Environmental Quality (Loan R06801)

This is an interest free loan. The City makes principal payments of \$50,000 on a semi-annual basis. Net operating revenues of the sewer system have been pledged.

In the event of default, the State of Oregon may:

- a) Declare the outstanding loan amount plus any unpaid accrued interest, fees and any other immediately due and payable.
- b) Cease making disbursement of loan proceeds.
- c) Appoint a receiver to operate the facility that produces pledged revenues and collect gross revenues.
- d) Set and collect utility rates and charges
- e) Pay or settle any liens on the facility of the project or pay other sums required to be paid by the borrower in connection with the project, at DEQs discretion, using the loan proceeds and such additional money as may be required.
- f) Direct the State Treasurer to withhold any amounts otherwise due to the City from the State.
- g) Pursue any other legal remedies available.

Details for business-type direct placements as of June 30, 2024 were as follows:

2020 Full-Faith and Credit Obligations

The total outstanding principal and unamortized premium on the obligations was \$6,757,395 at June 30, 2024. Of this amount, \$2,729,589 has been distributed to the Water Fund, \$3,329,967 has been distributed to the Sewer Fund and \$697,839 has been distributed to the Governmental Activities. Refer to previous paragraphs and tables for information on interest and future maturities.

In the event of default the Escrow agent may proceed, and upon written request the Owners of not less than a majority in aggregate principal amount of Obligations then Outstanding may take whatever action may appear necessary to enforce the Financing Agreement or to protect any of the rights vested in the Escrow Agent or the Owners of Obligations by the Escrow Agreement or by the Obligations, either at law or in equity or in bankruptcy or otherwise. The Escrow Agent will not have the right to declare the unpaid principal components immediately due and payable however.

Future maturities of business-type debt are as follows:

Fiscal Year	DEQ R06801		2020 FF&C Obligations		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2024-2025	\$ 100,000	\$ -	\$ 887,440	\$ 139,300	\$ 987,440	\$ 139,300
2025-2026	100,000	-	914,330	112,680	1,014,330	112,680
2026-2027	100,000	-	941,220	85,260	1,041,220	85,260
2027-2028	100,000	-	972,600	57,000	1,072,600	57,000
2028-2029	100,000	-	927,780	27,830	1,027,780	27,830
2029-2032	250,000	-	-	-	250,000	-
<b>Total</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ 4,643,370</b>	<b>\$ 422,070</b>	<b>\$ 5,393,370</b>	<b>\$ 422,070</b>

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**9. LEASES**

*Right-To-Use Lease Assets and Leases Payable:*

As of 06/30/2024, City of St. Helens, OR had 1 active Equipment leases. The leases have payments that range from \$1,790 to \$1,790 and interest rates that range from 0.8930% to 0.8930%. As of 06/30/2024, the total combined value of the lease liability is \$2,077, the total combined value of the short-term lease liability is \$1,779. The combined value of the right to use asset, as of 06/30/2024 of \$7,319 with accumulated amortization of \$5,173 is included within the Lease Class activities table found below. The leases had \$0 of Variable Payments and \$0 of Other Payments, not included in the Lease Liability, within the Fiscal Year.

As of 06/30/2024, City of St. Helens, OR had 20 active Vehicle leases. The leases have payments that range from \$1,850 to \$12,775 and interest rates that range from 0.7270% to 9.7973%. As of 06/30/2024, the total combined value of the lease liability is \$419,567, the total combined value of the short-term lease liability is \$137,268. The combined value of the right to use asset, as of 06/30/2024 of \$652,317 with accumulated amortization of \$247,962 is included within the Lease Class activities table found below. The leases had \$0 of Variable Payments and \$0 of Other Payments, not included in the Lease Liability, within the Fiscal Year.

Amount of Lease Assets by Major Classes of Underlying Asset

Asset Class	As of Fiscal Year-end			Lease Assets (net)
	Lease Asset Value	Accumulated Amortization	Lease Assets (net)	
Equipment	\$ 7,319	\$ 5,173	\$ 2,146	
Vehicles	652,317	247,962	404,355	
<b>Total Leases</b>	<b>\$ 659,636</b>	<b>\$ 253,135</b>	<b>\$ 406,501</b>	

Current Year Activity, Right-to-Use Lease Assets

Asset Class	Balance at July 1, 2023	Additions	Reductions	Balance at June 30, 2024
Equipment	\$ 7,319	\$ -	\$ -	\$ 7,319
Vehicles	284,687	407,070	39,440	652,317
<b>Total Assets</b>	<b>292,006</b>	<b>407,070</b>	<b>39,440</b>	<b>659,636</b>
Less:				
Accumulated Amortization:				
Equipment	3,449	1,724	-	5,173
Vehicles	146,604	140,796	39,438	247,962
<b>Total Amortization</b>	<b>150,053</b>	<b>142,520</b>	<b>39,438</b>	<b>253,135</b>
<b>Total Assets, Net</b>	<b>\$ 141,953</b>	<b>\$ 264,550</b>	<b>\$ 2</b>	<b>\$ 406,501</b>

**NOTES TO BASIC FINANCIAL STATEMENTS**

**9. LEASES (CONTINUED)**

Current Year Activity, Leases Payable

Type	Balance at July 1, 2023	Additions	Reductions	Balance at June 30, 2024	Due Within One Year
Equipment	\$ 3,840	\$ -	\$ 1,763	\$ 2,077	\$ 1,779
Vehicles	138,354	405,504	124,291	419,567	137,268
Total Leases Payable	\$ 142,194	\$ 405,504	\$ 126,054	\$ 421,644	\$ 139,047

Principal and Interest Requirements to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2025	139,047	23,578	162,625
2026	117,122	16,355	133,477
2027	110,203	8,770	118,973
2028	53,368	1,909	55,277
2029	1,904	23	1,927
Total	421,644	50,635	472,279

*Leases Receivable:*

The City had one active building lease in 2023-2024. The lease had receipts of \$150,000 and an interest rate of 2.1460%. As of 06/30/2024, the total combined value of the lease receivable is \$0, the total combined value of the short-term lease receivable is \$0, and the combined value of the deferred inflow of resources is \$0. The lease had \$0 of Variable Receipts and \$0 of Other Receipts, not included in the Lease Receivable, within the Fiscal Year.

As of 06/30/2024, City of St. Helens, OR had 1 active Land lease. The lease has receipts of \$8,160 and interest rate of 2.5833%. As of 06/30/2024, the total combined value of the lease receivable is \$214,825, the total combined value of the short-term lease receivable is \$2,642, and the combined value of the deferred inflow of resources is \$208,645. The leases had \$0 of Variable Receipts and \$0 of Other Receipts, not included in the Lease Receivable, within the Fiscal Year.

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**NOTES TO BASIC FINANCIAL STATEMENTS**

**9. LEASES (CONTINUED)**

Future payments for Leases Receivable are as follows:

Principal and Interest Expected to Maturity

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2025	\$ 2,642	\$ 5,518	\$ 8,160
2026	2,711	5,449	8,160
2027	2,781	5,379	8,160
2028	2,854	5,306	8,160
2029	2,929	5,231	8,160
2030 - 2034	15,833	24,967	40,800
2035 - 2039	18,014	22,786	40,800
2040 - 2044	20,495	20,305	40,800
2045 - 2049	23,317	17,483	40,800
2050 - 2054	26,528	14,272	40,800
2055 - 2059	30,182	10,618	40,800
2060 - 2064	34,338	6,462	40,800
2065 - 2069	32,201	1,799	34,000
<b>Total Remaining Receivable</b>	<b>\$ 214,825</b>	<b>\$ 145,575</b>	<b>\$ 360,400</b>

Activity for the Deferred Inflow of Resources related to the Lease receivables are as follows:

<b>GOVERNMENTAL ACTIVITIES:</b>	Balance as of July 1, 2023	Additions	Reductions	Balance as of June 30, 2024
Deferred Inflow of Resources				
Land				
Cascade Tissue - Mill Property	\$ 213,374	\$ -	\$ 4,729	\$ 208,645
Total Land Deferred Inflow of Resources	213,374	-	4,729	208,645
Deferred Inflow of Resources				
Building				
245 N. 7th Street	150,000	-	150,000	-
Total Building Deferred Inflow of Resources	150,000	-	150,000	-
Total Deferred Inflow of Resources	\$ 363,374	\$ -	\$ 154,729	\$ 208,645

**NOTES TO BASIC FINANCIAL STATEMENTS**

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**10. SUBSCRIPTIONS**

The City has one software subscription that has been valued in accordance with GASB 96. The subscription has an interest rate of 2.3630%. An initial subscription liability was recorded in the amount of \$35,130 and as of June 30, 2024, the value of the subscription liability is \$12,700. The entire remaining balance is due within one year. The value of the right to use asset as of June 30, 2024 was \$37,130 with accumulated amortization of \$15,334 for a net asset total of \$21,796.

**11. INTERFUND LOANS**

Interfund Loans (Long Term):

In August of 2017, the City Council approved a capital loan for \$600,000 (half paid by the Water Fund and half paid by the Sewer Fund) to the Community Development Fund. The purpose of the loan was to help the fund finance its expenditures during 2017-2018. In 2022-2023 the Community Development Fund paid off half of the loan \$150,000 to both the Water and Sewer Funds (as well as \$5,000 of interest to both funds). No payments were made in 2023-2024 and a total of \$300,000 in outstanding principal remains due and payable. The City plans to pay off the remaining balance in 2024-2025.

**12. PROPERTY TAX LIMITATIONS**

The State of Oregon has a constitutional limit on property taxes for schools and nonschool government operations. The limitation provides that property taxes for nonschool operations are limited to \$10.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt.

An additional limit reduces the amount of operating property tax revenues available to the City for its 1997-98 fiscal year, and thereafter. This reduction was accomplished by rolling property values back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The Constitution also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues.

**13. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize its exposure to these risks. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**14. CONTINGENCIES**

Portions of accumulated sick leave at any point in time can be expected to be redeemed before termination of employment; however, such redemptions cannot be reasonably estimated. Additionally, eligible retirees of the City are allowed to request to have accumulated sick leave up to 960 hours deposited into their Voluntary Employee Benefit Association (VEBA) account.



**NOTES TO BASIC FINANCIAL STATEMENTS**

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**15. PROPERTY TAX ABATEMENTS**

As of June 30, 2024, the City provides tax abatements through an Enterprise Zone (ORS 285C.175). The Oregon Enterprise Zone program is a State of Oregon economic development program established, that allows for property tax exemptions for up to five years. In exchange for receiving property tax exemption, participating firms are required to meet the program requirements set by state statute and the local sponsor. The Enterprise Zone program allows industrial firms that will be making a substantial new capital investment a waiver of 100% of the amount of real property taxes attributable to the new investment for a 5-year period after completion. Land or existing machinery or equipment is not tax exempt; therefore, there is no loss of current property tax levies to local taxing jurisdiction. For the fiscal year ended June 30, 2024, the City abated property taxes totaling \$2,557 under this program.

**16. RESTATEMENT**

As of July 1, 2023, the City restructured it's budget and discontinued operations for three internal service funds that had existed in previous years (Information Technology, Equipment, Facility Major Maintenance). The June 30, 2023 ending fund balances of these discontinued funds have been absorbed into General Fund and going forward, activities previously accounted for in those funds are being charged directly to the various departments throughout the City.

The closing of the aforementioned internal service funds resulted in a restatement to the General Fund's beginning fund balance as of July 1, 2023, increasing it by \$141,712, from \$1,246,309 to \$1,388,021. In addition, on the Statement of Activities, beginning Net Position was increased by \$141,712 for the Governmental Activities and reduced by \$141,712 for the Business-Type Activities.

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**REQUIRED SUPPLEMENTARY INFORMATION  
PERS PENSION LIABILITY - GASB 68  
For the fiscal year ended June 30, 2024**

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) City's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.07 %	\$ 12,673,965	\$ 6,625,320	191.3 %	81.3 %
2023	0.06	9,492,262	6,455,520	147.0	84.5
2022	0.06	6,697,419	5,515,160	121.4	87.6
2021	0.05	11,469,158	5,218,565	219.8	75.8
2020	0.06	10,031,457	4,812,064	208.5	80.2
2019	0.05	7,560,929	4,518,396	167.3	82.1
2018	0.05	6,866,507	4,232,437	162.2	83.1
2017	0.06	8,459,661	4,069,867	207.9	80.5
2016	0.06	3,696,876	3,973,045	93.0	91.9
2015	0.07	(1,497,881)	3,874,533	(38.7)	103.6

**SCHEDULE OF CONTRIBUTIONS**

Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2024	\$ 2,049,855	\$ 2,049,855	\$ -	\$ 7,358,255	27.9 %
2023	1,743,695	1,743,695	-	6,625,320	26.3
2022	1,794,724	1,794,724	-	6,455,520	27.8
2021	1,445,019	1,445,019	-	5,515,160	26.2
2020	1,336,996	1,336,996	-	5,218,565	25.6
2019	1,058,654	1,058,654	-	4,812,064	22.0
2018	994,047	994,047	-	4,518,396	22.0
2017	776,489	776,489	-	4,232,437	18.3
2016	762,343	762,343	-	4,069,867	18.7
2015	693,888	693,888	-	3,973,045	17.5

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**REQUIRED SUPPLEMENTARY INFORMATION  
PERS OTHER POST EMPLOYMENT BENEFITS - RETIREE HEALTH INSURANCE ACCOUNT - GASB 75  
For the fiscal year ended June 30, 2024**

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB ASSET**

Year Ended June 30,	(a) Employer's proportion of the net opeb asset (NOA)	(b) Employer's proportionate share of the net opeb asset (NOA)	(c) City's covered payroll	(b/c) NOA as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total opeb asset
2024	0.04 %	\$ (163,131)	\$ 6,625,320	(2.5) %	201.6 %
2023	0.04	(138,964)	6,455,520	(2.2)	194.6
2022	0.04	(123,736)	5,515,160	(2.2)	183.9
2021	0.04	(80,413)	5,218,565	(1.5)	150.1

**SCHEDULE OF CONTRIBUTIONS**

	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2024	\$ -	\$ -	\$ -	\$ 7,358,255	- %
2023	-	-	-	6,625,320	-
2022	-	-	-	6,455,520	-
2021	964	964	-	5,515,560	0.02

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON

SCHEDULE OF CHANGES IN OTHER POST-EMPLOYMENT BENEFITS LIABILITY AND RELATED RATIOS  
For the Year Ended June 30, 2024

	2024	2023	2022	2021	2020	2019	2018
<b>Total Other Post Employment Benefits Liability, Beginning of Year</b>	<b>\$ 377,532</b>	<b>\$ 371,414</b>	<b>\$ 363,532</b>	<b>\$ 419,663</b>	<b>\$ 400,468</b>	<b>\$ 463,479</b>	<b>\$ 520,494</b>
<b>Changes for the year:</b>							
Service Cost	31,300	34,740	33,706	30,409	26,900	32,783	35,110
Interest	14,303	8,677	8,384	15,140	15,821	16,623	14,727
Changes in Benefit Terms	0	-	-	-	-	-	-
Effect of economic/demographic gains or losses	-	43,482	-	(58,693)	13,933	17,149	-
Changes in assumptions or other input	(4,120)	(71,818)	1,763	(7,700)	-	(65,157)	(28,564)
Employer Contributions	-	-	-	-	-	-	-
Benefit Payments	(9,663)	(8,963)	(35,971)	(35,287)	(37,459)	(64,409)	(78,288)
<b>Net changes for the year</b>	<b>31,820</b>	<b>6,118</b>	<b>7,882</b>	<b>(56,131)</b>	<b>19,195</b>	<b>(63,011)</b>	<b>(57,015)</b>
<b>Total Other Post Employment Benefits Liability, End of Year</b>	<b>\$ 409,352</b>	<b>\$ 377,532</b>	<b>\$ 371,414</b>	<b>\$ 363,532</b>	<b>\$ 419,663</b>	<b>\$ 400,468</b>	<b>\$ 463,479</b>
<b>Fiduciary Net Position - Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Contributions - Employer	9,663	8,963	35,971	35,287	37,459	64,409	78,288
Contributions - Employee	-	-	-	-	-	-	-
Net Investment Income	(9,663)	(8,963)	(35,971)	(35,287)	(37,459)	(64,409)	(78,288)
Benefit Payments	-	-	-	-	-	-	-
Administrative Expense	-	-	-	-	-	-	-
<b>Net changes for the year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fiduciary Net Position - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Liability for Other Post Employment Benefits - End of Year</b>	<b>\$ 409,352</b>	<b>\$ 377,532</b>	<b>\$ 371,414</b>	<b>\$ 363,532</b>	<b>\$ 419,663</b>	<b>\$ 400,468</b>	<b>\$ 463,479</b>
Fiduciary Net Position as a percentage of the total Single Employer Pension Liability	0%	0%	0%	0%	0%	0%	0%
Covered Payroll	\$ 6,625,320	\$ 6,455,520	\$ 5,515,160	\$ 5,218,565	\$ 4,812,064	\$ 4,518,396	\$ 4,232,437
Net Single Employer Pension Plan as a Percentage of Covered Payroll	6%	6%	7%	7%	9%	9%	11%

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET  
For the Year Ended June 30, 2024**

	<u>GENERAL FUND</u>			VARIANCE
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Local Taxes	\$ 2,186,000	\$ 2,186,000	\$ 2,164,437	\$ (21,563)
Intergovernmental Revenue	650,400	650,400	655,153	4,753
Grants	811,000	811,000	926,904	115,904
Charges for Services	6,470,300	6,470,300	6,872,763	402,463
Licenses, Permits, Fees	1,002,500	1,002,500	666,821	(335,679)
Fines	160,000	160,000	198,222	38,222
Miscellaneous	641,000	641,000	391,997	(249,003)
Total Revenues	<u>11,921,200</u>	<u>11,921,200</u>	<u>11,876,297</u>	<u>(44,903)</u>
<b>EXPENDITURES</b>				
Administration	693,200	723,200 (1)	684,414	38,786
City Recorder	393,000	403,000 (1)	377,767	25,233
City Council	136,000	140,000 (1)	141,455	(1,455)
Court	471,700	471,700 (1)	484,872	(13,172)
Police	5,615,000	5,615,000 (1)	6,046,029	(431,029)
Library	837,800	837,800 (1)	807,400	30,400
Finance	1,075,900	1,220,900 (1)	1,270,869	(49,969)
Parks	626,800	626,800 (1)	592,278	34,522
Recreation	427,100	427,100 (1)	368,904	58,196
Planning	432,500	452,500 (1)	450,722	1,778
Building	556,300	556,300 (1)	402,626	153,674
Technology	803,500	803,500 (1)	651,719	151,781
Non-Departmental	290,400	290,400 (1)	269,876	20,524
Contingency	887,900	678,900 (1)	-	678,900
Total Expenditures	<u>13,247,100</u>	<u>13,247,100</u>	<u>12,548,931</u>	<u>698,169</u>
Net Change in Fund Balance	(1,325,900)	(1,325,900)	(672,634)	653,266
Beginning Fund Balance (Restated)	<u>2,325,900</u>	<u>2,325,900</u>	<u>1,388,021</u>	<u>(937,879)</u>
Ending Fund Balance	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 715,387</u>	<u>\$ (284,613)</u>

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET  
For the Year Ended June 30, 2024**

ST. HELENS VISITORS AND TOURISM FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Transient Room Tax	\$ 170,000	\$ 170,000	\$ 160,894	\$ (9,106)
Miscellaneous	180,000	180,000	155,670	(24,330)
Total Revenues	<u>350,000</u>	<u>350,000</u>	<u>316,564</u>	<u>(33,436)</u>
<b>EXPENDITURES</b>				
Materials and Services	345,000	345,000 (1)	338,864	6,136
Contingency	154,900	154,900 (1)	-	154,900
Total Expenditures	<u>499,900</u>	<u>499,900</u>	<u>338,864</u>	<u>161,036</u>
Net Change in Fund Balance	(149,900)	(149,900)	(22,300)	127,600
Beginning Fund Balance	<u>149,900</u>	<u>149,900</u>	<u>98,180</u>	<u>(51,720)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,880</u>	<u>\$ 75,880</u>

(1) Appropriation Level

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET  
For the Year Ended June 30, 2024**

<u>STREET FUND</u>				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 1,590,000	\$ 1,590,000	\$ 1,644,119	\$ 54,119
Grants	484,500	484,500	609,213	124,713
Charges for Services	6,000	6,000	10,089	4,089
Miscellaneous	10,000	10,000	27,777	17,777
	<u>2,090,500</u>	<u>2,090,500</u>	<u>2,291,198</u>	<u>200,698</u>
<b>EXPENDITURES</b>				
Operations	1,312,300	1,327,300 (1)	1,212,894	114,406
Debt Service	61,000	61,000 (1)	60,960	40
Capital Outlay	1,222,600	1,207,600 (1)	1,152,481	55,119
Contingency	327,900	327,900 (1)	-	327,900
	<u>2,923,800</u>	<u>2,923,800</u>	<u>2,426,335</u>	<u>497,465</u>
Net Change in Fund Balance	(833,300)	(833,300)	(135,137)	698,163
Beginning Fund Balance	<u>833,300</u>	<u>833,300</u>	<u>940,375</u>	<u>107,075</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 805,238</u>	<u>\$ 805,238</u>

(1) Appropriation Level



**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET  
For the Year Ended June 30, 2024**

<u>COMMUNITY ENHANCEMENT FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Grants	\$ 426,600	\$ 976,600	\$ 383,384	\$ (593,216)
Licenses, Permits, and Fees	420,000	420,000	15,881	(404,119)
Miscellaneous	-	-	157,440	157,440
Total Revenues	<u>846,600</u>	<u>1,396,600</u>	<u>556,705</u>	<u>(839,895)</u>
<b>EXPENDITURES</b>				
Administration	100,000	100,000 (1)	100,000	-
Police	94,000	444,000 (1)	339,640	104,360
Library	203,570	403,570 (1)	99,174	304,396
Parks	38,490	38,490 (1)	37,009	1,481
Recreation	698,120	677,120 (1)	153,735	523,385
Building	83,350	83,350 (1)	-	83,350
Transitional housing	3,340	24,340 (1)	20,722	3,618
Total Expenditures	<u>1,220,870</u>	<u>1,770,870</u>	<u>750,280</u>	<u>1,020,590</u>
Net Change in Fund Balance	(374,270)	(374,270)	(193,575)	180,695
Beginning Fund Balance	<u>374,270</u>	<u>374,270</u>	<u>390,976</u>	<u>16,706</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 197,401</u>	<u>\$ 197,401</u>

(1) Appropriation Level

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET  
For the Year Ended June 30, 2024**

<u>COMMUNITY DEVELOPMENT FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Property Tax Reimbursement	\$ 111,000	\$ 111,000	\$ -	\$ (111,000)
Grants	2,374,000	2,374,000	927,020	(1,446,980)
Miscellaneous	14,612,770	14,612,770	1,176,891	(13,435,879)
Total Revenues	<u>17,097,770</u>	<u>17,097,770</u>	<u>2,103,911</u>	<u>(14,993,859)</u>
<b>EXPENDITURES</b>				
Economic Planning	328,000	328,000 (1)	327,185	815
Industrial Business Park	467,500	731,500 (1)	635,063	96,437
Riverfront	15,378,000	15,378,000 (1)	6,001,162	9,376,838
Forestry	120,000	180,000 (1)	199,488	(19,488)
Central Waterfront	900,000	900,000 (1)	194,234	705,766
Total Operations	<u>17,193,500</u>	<u>17,517,500</u>	<u>7,357,132</u>	<u>10,160,368</u>
Contingency	2,522,670	2,198,670 (1)	-	2,198,670
Total Expenditures	<u>19,716,170</u>	<u>19,716,170</u>	<u>7,357,132</u>	<u>12,359,038</u>
<b>OTHER FINANCING SOURCES, -USES</b>				
Timber Harvest	-	-	1,189,038	1,189,038
Loan Proceeds	-	-	5,772,730	5,772,730
Total Other Financing Sources, -Uses	<u>-</u>	<u>-</u>	<u>6,961,768</u>	<u>6,961,768</u>
Net Change in Fund Balance	(2,618,400)	(2,618,400)	1,708,547	4,326,947
Beginning Fund Balance	<u>2,618,400</u>	<u>2,618,400</u>	<u>2,805,797</u>	<u>187,397</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,514,344</u>	<u>\$ 4,514,344</u>

(1) Appropriation Level

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET  
For the Year Ended June 30, 2024**

<u>STREET SDC FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Charges for Services	\$ 300,000	\$ 300,000	\$ 52,142	\$ (247,858)
Miscellaneous	-	-	107,946	107,946
Total Revenues	<u>300,000</u>	<u>300,000</u>	<u>160,088</u>	<u>(139,912)</u>
<b>EXPENDITURES</b>				
Materials and Services	330,000	330,000 (1)	18,727	311,273
Capital Outlay	500,000	500,000 (1)	-	500,000
Contingency	1,628,500	1,628,500 (1)	-	1,628,500
Total Expenditures	<u>2,458,500</u>	<u>2,458,500</u>	<u>18,727</u>	<u>2,439,773</u>
Net Change in Fund Balance	(2,158,500)	(2,158,500)	141,361	2,299,861
Beginning Fund Balance	<u>2,158,500</u>	<u>2,158,500</u>	<u>2,202,252</u>	<u>43,752</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,343,613</u>	<u>\$ 2,343,613</u>

(1) Appropriation Level

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET  
For the Year Ended June 30, 2024**

<u>PARK SDC FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Charges for Services	\$ 100,000	\$ 100,000	\$ 11,985	\$ (88,015)
Miscellaneous		-	51,689	51,689
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>63,674</u>	<u>(36,326)</u>
<b>EXPENDITURES</b>				
Materials and Services	10,000	10,000 (1)	8,848	1,152
Contingency	164,400	164,400 (1)	-	164,400
Capital Outlay	992,000	992,000 (1)	717,396	274,604
Total Expenditures	<u>1,166,400</u>	<u>1,166,400</u>	<u>726,244</u>	<u>440,156</u>
Net Change in Fund Balance	(1,066,400)	(1,066,400)	(662,570)	403,830
Beginning Fund Balance	<u>1,066,400</u>	<u>1,066,400</u>	<u>1,094,034</u>	<u>27,634</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 431,464</u>	<u>\$ 431,464</u>
(1) Appropriation Level				

**CITY OF ST. HELENS**  
**COLUMBIA COUNTY, OREGON**

**SUPPLEMENTARY INFORMATION**

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET  
For the Year Ended June 30, 2024**

	<u>PUBLIC SAFETY FUND</u>			
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Charges for Services	\$ 736,000	\$ 736,000	\$ 608,684	\$ (127,316)
Interest	100,000	100,000	626,833	526,833
Miscellaneous	1,000	1,000	-	(1,000)
Total Revenue	<u>837,000</u>	<u>837,000</u>	<u>1,235,517</u>	<u>398,517</u>
<b>EXPENDITURES</b>				
Materials and Services	600,000	600,000 (1)	308,211	291,789
Capital Outlay	12,761,400	12,761,400 (1)	2,851	12,758,549
Debt Service	506,500	506,500 (1)	506,499	1
Total Expenditures	<u>13,867,900</u>	<u>13,867,900</u>	<u>817,561</u>	<u>13,050,339</u>
Excess of Revenues Over/(Under) Expenditures	<u>(13,030,900)</u>	<u>(13,030,900)</u>	<u>417,956</u>	<u>13,448,856</u>
Net Change in Fund Balance	(13,030,900)	(13,030,900)	417,956	13,448,856
Beginning Fund Balance	<u>13,546,900</u>	<u>13,546,900</u>	<u>13,321,240</u>	<u>(225,660)</u>
Ending Fund Balance	<u>\$ 516,000</u>	<u>\$ 516,000</u>	<u>\$ 13,739,196</u>	<u>\$ 13,223,196</u>

(1) Appropriation Level

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET  
For the Year Ended June 30, 2024**

CITY OF ST. HELENS URBAN RENEWAL AGENCY

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES				
Taxes	\$ -	\$ -	\$ 1,202,451	\$ 1,202,451
Miscellaneous	-	-	126,722	126,722
Total Revenues	<u>-</u>	<u>-</u>	<u>1,329,173</u>	<u>1,329,173</u>
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>1,873,954</u>	<u>1,873,954</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,203,127</u>	<u>\$ 3,203,127</u>

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET - BUDGETARY (NON-GAAP) BASIS  
For the Year Ended June 30, 2024**

	<u>WATER FUND</u>			VARIANCE POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
REVENUES				
Grants	\$ 1,000,000	\$ 1,000,000	\$ -	\$ (1,000,000)
Charges for Services	3,868,000	3,868,000	3,927,894	59,894
Interest	-	-	194,729	194,729
Miscellaneous	68,000	68,000	22,721	(45,279)
Total Revenues	<u>4,936,000</u>	<u>4,936,000</u>	<u>4,145,344</u>	<u>(790,656)</u>
EXPENDITURES				
Operations				
Distribution	3,508,000	3,858,000	(1) 3,466,071	391,929
Filtration	588,000	588,000	(1) 423,727	164,273
Capital Outlay	2,480,000	2,130,000	(1) 397,261	1,732,739
Total Operations	<u>6,576,000</u>	<u>6,576,000</u>	<u>4,287,059</u>	<u>2,288,941</u>
Debt Service	464,200	464,200	(1) 464,140	60
Contingency	763,500	763,500	(1) -	763,500
Total Expenditures	<u>7,803,700</u>	<u>7,803,700</u>	<u>4,751,199</u>	<u>3,052,501</u>
Net Change in Fund Balance	(2,867,700)	(2,867,700)	(605,855)	2,261,845
Beginning Fund Balance	3,804,200	3,804,200	4,256,344	452,144
Ending Fund Balance	<u>\$ 936,500</u>	<u>\$ 936,500</u>	3,650,489	<u>\$ 2,713,989</u>
Reconciliation to GAAP Net Position:				
Water SDC Fund Balance			1,219,789	
Net Capital Assets			11,700,920	
Deferred Outflows			533,070	
Deferred Inflows			(89,806)	
Proportionate Share of the Net Pension Liability			(1,140,657)	
OPEB Liability - GASB 75 - Retiree Healthcare Subsidy			(49,124)	
OPEB Asset - GASB 75 RHIA			16,313	
Deferred Revenue			150,000	
Accrued Interest			(5,500)	
Long-Term Debt			(2,298,552)	
Compensated Absences			(100,551)	
Net Position			<u>\$ 13,586,391</u>	

(1) Appropriation Level



**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET - BUDGETARY (NON-GAAP) BASIS  
For the Year Ended June 30, 2024**

<u>SEWER FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Grants	\$ 2,500,000	\$ 2,500,000	\$ 575,841	\$ (1,924,159)
Charges for Services	4,962,500	4,962,500	4,841,729	(120,771)
Interest	66,700	66,700	221,369	154,669
Miscellaneous	4,450,000	4,450,000	1,824	(4,448,176)
Total Revenues	<u>11,979,200</u>	<u>11,979,200</u>	<u>5,640,763</u>	<u>(6,338,437)</u>
<b>EXPENDITURES</b>				
Operations				
Collections	2,952,900	3,152,900 (1)	3,068,744	84,156
Primary Treatment	401,600	406,600 (1)	388,996	17,604
Secondary Treatment	623,200	623,200 (1)	544,600	78,600
Pump Services	165,200	172,200 (1)	134,519	37,681
Capital Outlay	7,284,200	7,072,200 (1)	616,167	6,456,033
Total Operations	<u>11,427,100</u>	<u>11,427,100</u>	<u>4,753,026</u>	<u>6,674,074</u>
Debt Service	670,500	670,500 (1)	670,385	115
Contingency	2,861,000	2,861,000 (1)	-	2,861,000
Total Expenditures	<u>14,958,600</u>	<u>14,958,600</u>	<u>5,423,411</u>	<u>9,535,189</u>
Net Change in Fund Balance	(2,979,400)	(2,979,400)	217,352	3,196,752
Beginning Fund Balance	3,844,400	3,844,400	4,445,077	600,677
Ending Fund Balance	<u>\$ 865,000</u>	<u>\$ 865,000</u>	<u>\$ 4,662,429</u>	<u>\$ 3,797,429</u>
<b>Reconciliation to GAAP Net Position:</b>				
Sewer SDC Fund Balance			2,113,349	
Net Capital Assets			10,567,547	
Deferred Outflows			533,721	
Deferred Inflows			(91,820)	
Proportionate Share of the Net Pension Liability			(1,140,657)	
OPEB Liability - GASB 75 Retiree Healthcare Subsidy			(53,214)	
OPEB Asset - GASB 75 RHIA			22,838	
Deferred Revenue			150,896	
Accrued Interest			(6,155)	
Long-Term Debt			(3,554,115)	
Compensated Absences			(143,644)	
Net Position			<u>\$ 13,061,175</u>	

(1) Appropriation Level

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET - BUDGETARY (NON-GAAP) BASIS  
For the Year Ended June 30, 2024**

	<u>STORM FUND</u>			VARIANCE POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES</b>				
Charges for Services	\$ 1,590,000	\$ 1,590,000	\$ 1,655,756	\$ 65,756
Interest	14,000	14,000	68,440	54,440
Total Revenues	<u>1,604,000</u>	<u>1,604,000</u>	<u>1,724,196</u>	<u>120,196</u>
<b>EXPENDITURES</b>				
Operations	2,021,600	1,941,600 (1)	1,891,934	49,666
Capital Outlay	-	80,000 (1)	44,914	35,086
Contingency	1,000,300	1,000,300 (1)	-	1,000,300
Total Expenditures	<u>3,021,900</u>	<u>3,021,900</u>	<u>1,936,848</u>	<u>1,085,052</u>
Net Change in Fund Balance	(1,417,900)	(1,417,900)	(212,652)	1,205,248
Beginning Fund Balance	<u>1,417,900</u>	<u>1,417,900</u>	<u>1,545,055</u>	<u>127,155</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>1,332,403</u>	<u>\$ 1,332,403</u>
Reconciliation to GAAP Net Position:				
Storm SDC Fund			564,396	
Net Capital Assets			5,637,960	
Deferred Outflows			236,716	
Deferred Inflows			(39,731)	
Proportionate Share of the Net Pension Liability			(506,959)	
OPEB Liability - GASB 75 Retiree Healthcare Subsidy			(20,468)	
OPEB Asset - GASB 75 RHIA			9,788	
Compensated Absences			(43,093)	
Net Position			<u>\$ 7,171,012</u>	

(1) Appropriation Level

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET  
For the Year Ended June 30, 2024**

<u>WATER SDC FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Charges for Services	\$ 100,000	\$ 100,000	\$ 15,495	\$ (84,505)
Miscellaneous	-	-	60,513	60,513
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>76,008</u>	<u>(23,992)</u>
<b>EXPENDITURES</b>				
Materials and Services	30,000	30,000	(1) 1,550	28,450
Capital Outlay	320,000	320,000	(1) 300,000	20,000
Contingency	1,160,500	1,160,500	(1) -	1,160,500
Total Expenditures	<u>1,510,500</u>	<u>1,510,500</u>	<u>301,550</u>	<u>1,208,950</u>
Net Change in Fund Balance	(1,410,500)	(1,410,500)	(225,542)	1,184,958
Beginning Fund Balance	<u>1,410,500</u>	<u>1,410,500</u>	<u>1,445,331</u>	<u>34,831</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,219,789</u>	<u>\$ 1,219,789</u>

(1) Appropriation Level

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET  
For the Year Ended June 30, 2024**

<u>SEWER SDC</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Charges for Services	\$ 150,000	\$ 150,000	\$ 61,783	\$ (88,217)
Miscellaneous	-	-	96,444	96,444
Total Revenues	<u>150,000</u>	<u>150,000</u>	<u>158,227</u>	<u>8,227</u>
<b>EXPENDITURES</b>				
Materials and Services	65,000	65,000 (1)	6,178	58,822
Capital Outlay	331,800	331,800 (1)	450	331,350
Contingency	1,663,900	1,663,900 (1)	-	1,663,900
Total Expenditures	<u>2,060,700</u>	<u>2,060,700</u>	<u>6,628</u>	<u>2,054,072</u>
Net Change in Fund Balance	(1,910,700)	(1,910,700)	151,599	2,062,299
Beginning Fund Balance	<u>1,910,700</u>	<u>1,910,700</u>	<u>1,961,750</u>	<u>51,050</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,113,349</u>	<u>\$ 2,113,349</u>

(1) Appropriation Level

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET  
For the Year Ended June 30, 2024**

<u>STORM SDC FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Charges for Services	\$ 100,000	\$ 100,000	\$ 31,179	\$ (68,821)
Miscellaneous	-	-	25,622	25,622
Total Revenues	<u>100,000</u>	<u>100,000</u>	<u>56,801</u>	<u>(43,199)</u>
<b>EXPENDITURES</b>				
Materials and Services	11,000	11,000 (1)	3,118	7,882
Capital Outlay	200,000	200,000 (1)	-	200,000
Contingency	386,400	386,400 (1)	-	386,400
Total Expenditures	<u>597,400</u>	<u>597,400</u>	<u>3,118</u>	<u>594,282</u>
Net Change in Fund Balance	(497,400)	(497,400)	53,683	551,083
Beginning Fund Balance	<u>497,400</u>	<u>497,400</u>	<u>510,713</u>	<u>13,313</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 564,396</u>	<u>\$ 564,396</u>
(1) Appropriation Level				

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
ACTUAL AND BUDGET  
For the Year Ended June 30, 2024**

<u>PUBLIC WORKS FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>				
Miscellaneous	\$ -	\$ -	\$ 5,322	\$ 5,322
Engineering Fees	25,000	25,000	20,580	(4,420)
Charges for Interfund Services	4,299,400	4,299,400	4,299,200	(200)
Total Revenues	<u>4,324,400</u>	<u>4,324,400</u>	<u>4,325,102</u>	<u>702</u>
<b>EXPENDITURES</b>				
Engineering	748,600	748,600 (1)	616,482	132,118
Operations	2,960,700	2,925,700 (1)	2,700,122	225,578
Facility Maintenance	584,400	619,400 (1)	534,862	84,538
Total Expenditures	4,293,700	4,293,700	3,851,466	442,234
Contingency	400,000	400,000 (1)	-	400,000
Net Change in Fund Balance	(369,300)	(369,300)	473,636	842,936
Beginning Fund Balance	369,300	369,300	6,458	(362,842)
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	\$ 480,094	<u>\$ 480,094</u>
<b>Reconciling Items:</b>				
Net Capital Assets			<u>183,497</u>	
Net Position			<u>\$ 663,591</u>	

(1) Appropriation Level

**CITY OF ST. HELENS**  
**COLUMBIA COUNTY, OREGON**

**INDEPENDENT AUDITORS' REPORT REQUIRED BY**  
**OREGON STATE REGULATIONS**



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December 31, 2024

**Independent Auditors' Report Required by Oregon State Regulations**

We have audited the basic financial statements of the City of St. Helens as of and for the year ended June 30, 2024, and have issued our report thereon dated December 31, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

**Compliance**

As part of obtaining reasonable assurance about whether the City of St. Helens' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Highway revenues used for public highways, roads, and streets.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

In connection with our testing nothing came to our attention that caused us to believe the City of St. Helens was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except for the following:

1. There were five instances where actual expenditures exceeded appropriations, as noted on page 16.



**OAR 162-10-0240 Internal Control**

In planning and performing our audit, we considered the internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting.

This report is intended solely for the information and use of the council members and management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.



Kenneth Allen, CPA  
**CLEAR TRAIL CPAS**

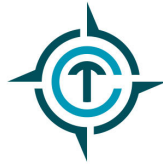
**CITY OF ST. HELENS**  
**COLUMBIA COUNTY, OREGON**

**GRANT COMPLIANCE REVIEW**

CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2024

Federal Department/Grant	Pass-Through Organization	Pass-Through Entity Number	AL Number	Grant Period	Expenditures	Passed-Through to Subrecipients
US DEPARTMENT OF THE TREASURY						
Coronavirus State and Local Fiscal Recovery Funds	Direct Award	N/A	21.027	3/9/22 - 12/31/26	\$ 1,635,927	\$ -
FEDERAL EMERGENCY MANAGEMENT AGENCY						
Hazard Mitigation Grant	Oregon Department of Emergency Management	HMGP-PF-FM-5327-11-R-OR	97.039	2/1/22 - 9/30/24	134,321	-
US DEPARTMENT OF JUSTICE						
Public Safety Partnership and Community Policing Grant	Direct Award	N/A	16.710	9/26/23 - 12/31/24	339,640	-
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Oregon Business Development Department	P23001	14.228	7/1/23 - 7/31/25	<u>575,841</u>	<u>-</u>
<b>TOTAL FEDERAL FINANCIAL EXPENDITURES</b>					<b>\$ <u>2,685,729</u></b>	<b>\$ <u>-</u></b>



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December 31, 2024

To the Mayor and City Council  
City of St. Helens, Oregon

### INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS,

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of St. Helens as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 31, 2024.

#### Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

**Report on Compliance and Other Matters**

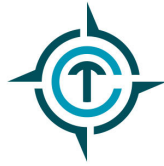
As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Ken Allen". The signature is fluid and cursive, with a large initial "K" and "A".

Kenneth Allen, CPA  
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December 31, 2024

To the Mayor and City Council  
City of St. Helens, Oregon

### INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

#### **Report on Compliance for Each Major Federal Program**

##### ***Opinion on Each Major Federal Program***

We have audited City of St. Helens' compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2024. The major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of St. Helens complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

##### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of St. Helens and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to its federal programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Ken Allen". The signature is fluid and cursive, with a large initial "K" and "A".

Kenneth Allen, CPA  
**CLEAR TRAIL CPAS**



**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**

**For the Year Ended June 30, 2024**

**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

**FINANCIAL STATEMENTS**

Type of auditors’ report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no
Significant deficiency(s) identified that are not considered to be material weaknesses?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no
Any GAGAS audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no

**FEDERAL AWARDS**

Internal control over major programs:	
Material weakness(es) identified?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no
Significant deficiency(s) identified that are not considered to be material weaknesses?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> none reported
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no

**IDENTIFICATION OF MAJOR PROGRAMS**

<b><u>CFDA NUMBER</u></b>	<b><u>NAME OF FEDERAL PROGRAM CLUSTER</u></b>
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	<input type="checkbox"/> yes <input checked="" type="checkbox"/> no

**CITY OF ST. HELENS  
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS**

**For the Year Ended June 30, 2024**

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

None

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS:**

None

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

1. **BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes federal grant activity under programs of the federal government. The information in this schedule is presented in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations, it is not intended to and does not present the net position, changes in net position, or cash flows of the entity.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The City has elected to use the ten percent de minimus indirect cost rate as allowed under the Uniform Guidance.



## City of St. Helens

265 Strand Street, St. Helens, OR 97051  
Phone: 503-397-6272 www.sthelensoregon.gov

February 5, 2025

To: St. Helens City Council

From: Gloria Butsch, Finance Director

RE: Second Quarter FY2025 Financial Report

The format of this report is designed to provide a brief, easily understood financial information needed for the Council to make decisions. As I have said in past reports, please let me know if there is any specific information that you would like to have clarified in future reports.

The focus of this report is on our major operating funds, which are the General Fund and Utility Funds. Additionally, since it has been the focus of much attention, I have added the Tourism Fund.

In the Budget to Actual Reports, please note that the beginning fund balances are estimated until we have the completed audit. The auditors began the audit in mid-October. Since we will not receive the final audit prior to the deadline of this report, I will provide an update during the Council meeting. The auditor will also be presenting the final report to Council at this meeting.

In reading this report, keep in mind that this is not a typical Income Statement; this is a comparison of budget to actual income and expense. That means that in the budget statement the beginning fund balance is included as revenue. Because of this the "Total Revenue over Expenditure" is equivalent to the Ending Fund Balance for the period.

This being the second quarter of the fiscal year, we expect revenues and expenditures to be approximately 50% of budget (50% of budget remaining). There are exceptions, particularly for property taxes, which approximately 90% of the budget is collected in November and early December.

We have received slightly over 100% of the estimated property taxes. We had estimated conservatively due to the departure of Cascades Tissue, and it was based on information we received from the County. This is good news for the General Fund and the Urban Renewal Agency.

The estimated beginning fund balance for the General Fund is about 50% of what was budgeted. This was due to several areas that went significantly over budget and was not expected when projections were made. The most significant overages were in the police department budget; from unbudgeted sergeant COLA's & retro pay, an unbudgeted promotion, injuries and administrative leaves that caused significant overtime, workers' comp insurance, computer maintenance. Additionally, the new report writing program costs that were supposed to be shared with Scappoose and the County, but Scappoose pulled out.

In the General Fund, all departments are close to or under 50% of the budget at the end of the second quarter, except Technology and General Services. At the time of budget adoption, we had planned personnel adjustment in IT in addition to the elimination of the ARPA funded position. However, the remaining IT position remains intact as full-time and full benefits. For General Services, professional services only have significantly exceeded the budget for professional services.

The Utility Funds are all operating at close to 50%, meaning they have 50% remaining budgets. Estimated beginning fund balances for Water and Sewer funds are both 13% below our budgeted amounts. This appears to be due to the timing of capital project expenditures at the time we prepared the proposed budget.



## City of St. Helens

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The Tourism Fund is doing much better than anticipated. We based events revenue on comparison with the prior two-year period, and as shown, Treadway far exceeded expectations considering the late start. Note that the total expenditure includes the early repayment of the interfund loan from the Community Development Fund that was used to open the Wauna Credit Union bank account. The Wauna Credit Union account is used for events related revenue and expenses.

The Tourism Fund is supported by the Transient Lodging Tax (TLT) and city sponsored events. State law allows 30% of TLT to be utilized to fund city services other than tourism. However, the city utilizes 100% of the TLT in support of tourism related activities. General Fund Support Services are charged to the Tourism Fund for administrative support for event-related activities. These charges are only paid when event revenue exceeds event expenditures.

I've included the Budget and Actual Report for all funds. There is one notable item. In the Street SDC Fund, we did not budget for capital projects, which was an oversight and will be included in the next supplemental budget.

As always, please contact me if you have any questions.



## City of St. Helens

265 Strand Street, St. Helens, OR 97051  
 Phone: 503-397-6272 www.sthelensoregon.gov  
 For FY2024-2025 Period Ending 12/31/2024

General Fund-Budget to Actual

	Budget	YTD Actual	Variance	Percent Remaining
<u>Revenue</u>				
Beginning Fund Balance*	1,624,045	760,685	(863,360)	-53%
Taxes	2,002,060	2,010,262	8,202	0%
Governmental	669,400	230,466	(438,934)	-66%
Grants	270,000	47,000	(223,000)	-83%
Charges for Services	7,534,990	3,367,766	(4,167,224)	-55%
Other Revenue	3,291,000	1,608,514	(1,682,486)	-51%
<b>Total Revenue</b>	<b>15,391,495</b>	<b>8,024,694</b>	<b>(7,366,801)</b>	<b>-48%</b>
<u>Expenditures</u>				
Personnel Services				
Administration	530,100	224,129	305,971	58%
City Recorder	324,900	144,736	180,164	55%
City Council	68,500	33,543	34,957	51%
Court	227,900	100,437	127,463	56%
Police	5,363,000	2,544,717	2,818,283	53%
Library	651,700	261,968	389,732	60%
Finance	717,500	315,149	402,351	56%
Parks	422,000	181,810	240,190	57%
Recreation	344,700	134,904	209,796	61%
Planning	403,500	178,926	224,574	56%
Building	371,100	166,701	204,399	55%
Technology	72,400	86,634	(14,234)	-20%
<b>Total Personnel Services</b>	<b>9,497,300</b>	<b>4,373,654</b>	<b>5,123,646</b>	<b>54%</b>
Materials & Services				
Administration	72,400	11,735	60,665	84%
City Recorder	85,000	30,617	54,383	64%
City Council	58,500	25,921	32,579	56%
Court	256,500	84,674	171,826	67%
Police	711,000	372,561	338,439	48%
Library	188,000	85,851	102,149	54%
Finance	287,000	111,639	175,361	61%
Parks	173,000	102,881	70,119	41%
Recreation	62,100	17,103	44,997	72%
Planning	93,500	49,202	44,298	47%
Building	45,100	8,436	36,664	81%
Technology	460,000	172,054	287,946	63%
General Services	366,500	363,922	2,578	1%
Contingency & Unappropriated	3,035,595	-	3,035,595	100%
<b>Total Materials &amp; Services &amp; Other</b>	<b>5,894,195</b>	<b>1,436,596</b>	<b>4,457,599</b>	<b>76%</b>
<b>Total Revenue over Expenditure</b>	<b>-</b>	<b>2,214,444</b>		

\* Estimated until audit completion



**City of St. Helens**  
 265 Strand Street, St. Helens, OR 97051  
 Phone: 503-397-6272 www.sthelensoregon.gov

Water Fund - Budget to Actual

For FY2024-2025 Period Ending 12/31/2024

	Budget	YTD Actual	Variance	Percent Remaining
<b>Revenue</b>				
Beginning Fund Balance *	4,191,478	3,650,489	(540,989)	-13%
Charges for Services	4,510,000	2,290,265	(2,219,735)	-49%
Miscellaneous	<u>135,000</u>	<u>93,140</u>	<u>(41,860)</u>	<u>-31%</u>
<b>Total Revenue</b>	<b>8,836,478</b>	<b>6,033,894</b>	<b>(2,802,584)</b>	<b>-32%</b>
<b>Expenditures</b>				
<b>Personnel Services</b>				
Water Distribution	928,800	414,866	513,934	55%
Water Filtration	<u>258,600</u>	<u>73,751</u>	<u>184,850</u>	<u>71%</u>
<b>Total Personnel Services</b>	<b>1,187,400</b>	<b>488,616</b>	<b>698,784</b>	<b>59%</b>
<b>Materials &amp; Services</b>				
Water Distribution	2,348,860	1,251,732	1,097,128	47%
Water Filtration	<u>302,000</u>	<u>110,115</u>	<u>191,885</u>	<u>64%</u>
<b>Total Materials &amp; Service</b>	<b>2,650,860</b>	<b>1,361,847</b>	<b>1,289,013</b>	<b>49%</b>
<b>Capital Outlay</b>				
	<u>1,800,000</u>	<u>59,571</u>	<u>1,740,429</u>	<u>97%</u>
<b>Total Capital Outlay</b>	<b>1,800,000</b>	<b>59,571</b>		
<b>Debt Service</b>				
	<u>462,560</u>	<u>31,380</u>	<u>431,180</u>	<u>93%</u>
<b>Total Debt Service</b>	<b>462,560</b>	<b>31,380</b>	<b>431,180</b>	<b>93%</b>
<b>Contingency &amp; Unappropriated</b>				
	<u>2,735,658</u>	<u>-</u>	<u>2,735,658</u>	<u>100%</u>
<b>Total Contingency &amp; Unappropriated</b>	<b>2,735,658</b>	<b>-</b>	<b>2,735,658</b>	<b>100%</b>
<b>Total Revenue over Expenditures</b>	<b>-</b>	<b>4,092,479</b>		

\* Estimated until audit completion



## City of St. Helens

265 Strand Street, St. Helens, OR 97051  
 Phone: 503-397-6272 www.sthelensoregon.gov

Sewer Fund - Budget to Actual

For FY2024-2025 Period Ending 12/31/2024

	Budget	YTD Actual	Variance	Percent Remaining
<b>Revenue</b>				
Beginning Fund Balance *	4,715,647	4,087,069	(628,578)	-13%
Grants	2,500,000	749,652	(1,750,348)	
Charges for Services	5,073,500	2,583,200	(2,490,300)	-49%
Miscellaneous	<u>75,000</u>	<u>108,434</u>	<u>33,434</u>	<u>45%</u>
<b>Total Revenue</b>	<b>12,364,147</b>	<b>7,528,355</b>	<b>(4,835,792)</b>	<b>-39%</b>
<b>Expenditures</b>				
<b>Personnel Services</b>				
Sewer Collection	592,400	269,199	323,201	55%
Primary Treatment	196,100	63,036	133,064	68%
Secondary Treatment	307,400	107,441	199,959	65%
Pump Service	<u>68,500</u>	<u>25,256</u>	<u>43,244</u>	<u>63%</u>
<b>Total Personnel Services</b>	<b>1,164,400</b>	<b>464,931</b>	<b>699,469</b>	<b>60%</b>
<b>Materials &amp; Services</b>				
Sewer Collection	2,174,100	1,081,119	1,092,981	50%
Primary Treatment	242,300	139,664	102,636	42%
Secondary Treatment	380,200	190,209	189,991	50%
Pump Service	<u>38,500</u>	<u>6,126</u>	<u>32,374</u>	<u>84%</u>
<b>Total Materials &amp; Service</b>	<b>2,835,100</b>	<b>1,417,118</b>	<b>1,417,982</b>	<b>50%</b>
Capital Outlay	<u>3,064,200</u>	<u>478,309</u>	<u>2,585,891</u>	<u>84%</u>
<b>Total Capital Outlay</b>	<b>3,064,200</b>	<b>478,309</b>	<b>2,585,891</b>	<b>84%</b>
Debt Service	<u>668,480</u>	<u>92,019</u>	<u>576,461</u>	<u>86%</u>
<b>Total Debt Service</b>	<b>668,480</b>	<b>92,019</b>	<b>576,461</b>	<b>86%</b>
Contingency & Unappropriated	<u>4,631,967</u>	<u>-</u>	<u>4,631,967</u>	<u>100%</u>
<b>Total Contingency &amp; Unappropriated</b>	<b>4,631,967</b>	<b>-</b>	<b>4,631,967</b>	<b>100%</b>
<b>Total Revenue over Expenditures</b>	<b>-</b>	<b>5,075,978</b>		

\* Estimated until audit completion



## City of St. Helens

265 Strand Street, St. Helens, OR 97051  
 Phone: 503-397-6272 www.sthelensoregon.gov

Storm Fund - Budget to Actual

For FY2024-2025 Period Ending 12/31/2024

	Budget	YTD Actual	Variance	Percent Remaining
<u>Revenue</u>				
Beginning Fund Balance *	1,307,495	1,332,403	24,908	2%
Charges for Services	1,661,000	834,667	(826,333)	-50%
Miscellaneous	<u>25,000</u>	<u>30,006</u>	<u>5,006</u>	<u>20%</u>
<b>Total Revenue</b>	<b>2,993,495</b>	<b>2,197,077</b>	<b>(796,418)</b>	<b>-27%</b>
<u>Expenditures</u>				
Personnel Services				
Operations	<u>692,500</u>	<u>261,352</u>	<u>431,148</u>	<u>62%</u>
<b>Total Personnel Services</b>	<b>692,500</b>	<b>261,352</b>	<b>431,148</b>	<b>62%</b>
Materials & Services				
Operations	<u>1,177,650</u>	<u>586,799</u>	<u>590,851</u>	<u>50%</u>
<b>Total Materials &amp; Service</b>	<b>1,177,650</b>	<b>586,799</b>	<b>590,851</b>	<b>50%</b>
Capital Outlay				
	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>100%</u>
<b>Total Capital Outlay</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Contingency & Unappropriated				
	<u>823,345</u>	<u>-</u>	<u>823,345</u>	<u>100%</u>
<b>Total Contingency &amp; Unappropriated</b>	<b>823,345</b>	<b>-</b>	<b>823,345</b>	<b>100%</b>
<b>Total Revenue over Expenditures</b>	<b>-</b>	<b>1,348,926</b>		

\* Estimated until audit completion





## City of St. Helens

265 Strand Street, St. Helens, OR 97051  
Phone: 503-397-6272 www.sthelensoregon.gov

Cost of Services 2nd Qtr FY2025 ending Dec 31, 2024

### General Fund

#### Operating Expenditures

Administration	235,864
City Recorder	175,353
City Council	59,465
Court	185,111
Police	2,917,278
Library	347,818
Finance	426,788
Parks	284,691
Recreation	152,008
Planning	228,128
Building	175,137
Technology	258,688
Non-Departmental	<u>363,922</u>
	5,810,250

#### Operating Revenue

Taxes	2,010,262
Governmental	230,466
Charges for Services	3,367,766
Miscellaneous	<u>1,608,514</u>
	7,217,009

Operating Surplus (Deficit) 1,406,759

### Water Fund

#### Operating Expenditures

Water Distribution	1,666,598
Water Filtration	<u>183,866</u>
	1,850,464

#### Operating Revenue

Charges for Services	2,290,265
Miscellaneous	<u>93,140</u>
	2,383,405

Operating Surplus (Deficit) 532,941

**City of St. Helens**

265 Strand Street, St. Helens, OR 97051  
Phone: 503-397-6272 www.sthelensoregon.gov

Cost of Services      2nd Qtr FY2025 ending Dec 31, 2024

**Sewer Fund**

Operating Expenditures	
Sewer Collection	1,350,318
Primary Treatment	202,700
Secondary Treatment	297,650
Pump Services	<u>31,382</u>
	1,882,050
Operating Revenue	
Charges for Services	2,583,200
Miscellaneous	<u>108,434</u>
	2,691,634
Operating Surplus (Deficit)	809,585

**Storm Fund**

Operating Expenditures	
Operations	848,151
Operating Revenue	
Charges for Services	834,667
Miscellaneous	<u>30,006</u>
	864,674
Operating Surplus (Deficit)	16,523



## City of St. Helens

265 Strand Street, St. Helens, OR 97051  
 Phone: 503-397-6272 www.sthelensoregon.gov  
 For FY2024-2025 Period Ending 12/31/2024

Tourism Fund-Budget to Actual

	<b>Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>Percent Remaining</b>
<u>Revenue</u>				
Beginning Fund Balance*	55,681	75,880	20,199	36%
Transient Occupancy Tax	165,000	86,831	(78,169)	-47%
Event Revenue	-	28,825	28,825	#DIV/0!
Contracted Events Revenue	150,000	1,083,803	933,803	623%
Other Revenue	4,000	7,981	3,981	100%
Interfund Loan	300,000	200,000	(100,000)	-33%
<b>Total Revenue</b>	<b>674,681</b>	<b>1,483,319</b>	<b>808,638</b>	<b>120%</b>
<u>Expenditures</u>				
Materials & Services				
Professional Services	140,000	56,829	83,171	59%
GFSS	100,000	50,000	50,000	50%
Projects & Programs	40,000	664,717	(624,717)	-1562%
Contracted Events-Prof. Services	300,000	309,406	(9,406)	-3%
Building Lease & Utilities	90,000	1,865	88,135	98%
Contracted Bldg Lease & Utilities	-	18,052	(18,052)	#DIV/0!
Contingency & Unappropriated	4,681	-	4,681	100%
<b>Total Materials &amp; Services &amp; Other</b>	<b>674,681</b>	<b>1,100,869</b>	<b>(426,188)</b>	<b>-63%</b>
<b>Total Revenue over Expenditure</b>	<b>-</b>	<b>382,450</b>		

\* Estimated until audit completion

Budget Report

Account Summary

For Fiscal: 2024-2025 Period Ending:12/31/2024

		Original Total Budget	Current Total Budget	YTD Activity	Variance	Percent Remaining
<b>Fund: 100 - GENERAL FUND</b>						
<b>Revenue</b>						
<u>100-000-31001</u>	Property Tax - Current	1,948,500.00	1,948,500.00	1,984,094.96	(35,594.96)	-2%
<u>100-000-31002</u>	Property Tax - Previous	53,560.00	53,560.00	26,166.80	27,393.20	51%
	<b>Total Taxes</b>	<b>2,002,060.00</b>	<b>2,002,060.00</b>	<b>2,010,261.76</b>	<b>(8,201.76)</b>	<b>0%</b>
<u>100-000-32003</u>	State Rev - Cigarette	11,500.00	11,500.00	4,828.02	6,671.98	58%
<u>100-000-32004</u>	State Rev - Alcohol	319,300.00	319,300.00	112,920.30	206,379.70	65%
<u>100-000-32005</u>	State Rev - General	180,300.00	180,300.00	77,918.52	102,381.48	57%
<u>100-000-32006</u>	State Rev - Cannabis	158,300.00	158,300.00	34,799.50	123,500.50	78%
	<b>Total Governmental</b>	<b>669,400.00</b>	<b>669,400.00</b>	<b>230,466.34</b>	<b>438,933.66</b>	<b>66%</b>
<u>100-000-33005</u>	Grants	60,000.00	60,000.00	47,000.00	13,000.00	22%
<u>100-000-33007</u>	Grants - Parks	210,000.00	210,000.00	-	210,000.00	100%
	<b>Total Grants</b>	<b>270,000.00</b>	<b>270,000.00</b>	<b>47,000.00</b>	<b>223,000.00</b>	<b>83%</b>
<u>100-000-34001</u>	Dockside Services	18,500.00	18,500.00	8,398.42	10,101.58	55%
<u>100-000-34003</u>	In Lieu of Franchise Fees	1,099,100.00	1,099,100.00	544,756.53	554,343.47	50%
<u>100-000-34004</u>	General Fund Support Services	4,332,500.00	4,332,500.00	2,166,250.00	2,166,250.00	50%
<u>100-000-34006</u>	Franchise Taxes	930,000.00	930,000.00	246,228.74	683,771.26	74%
<u>100-000-34007</u>	Franchise Fees PEG Fees/ Restricted	-	-	4,673.24	(4,673.24)	#DIV/0!
<u>100-000-34025</u>	Lien Searches	7,000.00	7,000.00	4,050.00	2,950.00	42%
<u>100-000-35001</u>	Permits - Columbia City Bldg	10,300.00	10,300.00	8,882.06	1,417.94	14%
<u>100-000-35002</u>	Fees - Business Licenses	108,150.00	108,150.00	40,870.00	67,280.00	62%
<u>100-000-35003</u>	Permits - St Helens Bldg	293,550.00	293,550.00	42,469.51	251,080.49	86%
<u>100-000-35004</u>	Fees - Bldg Admin	25,750.00	25,750.00	9,368.50	16,381.50	64%
<u>100-000-35005</u>	Permits - Plumbing	41,200.00	41,200.00	10,697.45	30,502.55	74%
<u>100-000-35006</u>	Permits - Mechanical	61,800.00	61,800.00	7,858.91	53,941.09	87%
<u>100-000-35009</u>	Fees - Plan Review	185,400.00	185,400.00	34,367.11	151,032.89	81%
<u>100-000-35010</u>	Fees - Library	9,090.00	9,090.00	1,341.33	7,748.67	85%
<u>100-000-35011</u>	Fees - SDC Admin	24,500.00	24,500.00	16,923.50	7,576.50	31%
<u>100-000-35015</u>	Fees - Planning	23,700.00	23,700.00	26,420.00	(2,720.00)	-11%
<u>100-000-35016</u>	Fees - Police Training	5,600.00	5,600.00	3,130.00	2,470.00	44%
<u>100-000-35018</u>	Fees - Recreation	185,400.00	185,400.00	106,763.67	78,636.33	42%
<u>100-000-35019</u>	Fees - Parks	5,150.00	5,150.00	584.00	4,566.00	89%
<u>100-000-36001</u>	Fines - Library	3,500.00	3,500.00	6,327.42	(2,827.42)	-81%
<u>100-000-36002</u>	Fines - Court	164,800.00	164,800.00	77,406.03	87,393.97	53%
	<b>Total Charges for Services</b>	<b>7,534,990.00</b>	<b>7,534,990.00</b>	<b>3,367,766.42</b>	<b>4,167,223.58</b>	<b>55%</b>
<u>100-000-37001</u>	Interest	150,000.00	150,000.00	11,958.11	138,041.89	92%
<u>100-000-37004</u>	Miscellaneous	125,000.00	125,000.00	91,573.79	33,426.21	27%
<u>100-000-37005</u>	Insurance Proceeds	1,500,000.00	1,500,000.00	-	1,500,000.00	100%
<u>100-000-37009</u>	Court Reimbursements	16,000.00	16,000.00	4,982.28	11,017.72	69%
<u>100-000-38001</u>	Transfer	1,500,000.00	1,500,000.00	1,500,000.00	-	0%
	<b>Total Other Revenue</b>	<b>3,291,000.00</b>	<b>3,291,000.00</b>	<b>1,608,514.18</b>	<b>1,682,485.82</b>	<b>51%</b>
<u>100-000-39001</u>	Beginning Fund Balance	1,624,045.00	1,624,045.00	760,685.04	863,359.96	53%
<b>Revenue Total:</b>		<b>15,391,495.00</b>	<b>15,391,495.00</b>	<b>8,024,693.74</b>	<b>7,366,801.26</b>	
<b>Expense</b>						
<b>Administration</b>						
<u>100-701-50001</u>	Wages	312,400.00	312,400.00	138,164.59	174,235.41	56%
<u>100-701-50004</u>	Overtime	9,800.00	9,800.00	3,031.30	6,768.70	69%
<u>100-701-51005</u>	Insurance	71,400.00	71,400.00	26,967.75	44,432.25	62%
<u>100-701-51006</u>	VEBA	6,000.00	6,000.00	2,386.29	3,613.71	60%
<u>100-701-51007</u>	PERS	100,200.00	100,200.00	43,708.87	56,491.13	56%
<u>100-701-51008</u>	Taxes	26,000.00	26,000.00	9,700.24	16,299.76	63%
<u>100-701-51015</u>	Other Benefits	4,300.00	4,300.00	170.41	4,129.59	96%
	<b>Personnel Services</b>	<b>530,100.00</b>	<b>530,100.00</b>	<b>224,129.45</b>	<b>305,970.55</b>	<b>58%</b>
<u>100-701-52001</u>	Operating Supplies	1,200.00	1,200.00	162.25	1,037.75	86%
<u>100-701-52002</u>	Personnel Uniforms Equipment	-	-	300.00	(300.00)	#DIV/0!
<u>100-701-52010</u>	Telephone	1,500.00	1,500.00	671.55	828.45	55%
<u>100-701-52011</u>	Public Information	700.00	700.00	-	700.00	100%
<u>100-701-52018</u>	Professional Development	10,000.00	10,000.00	3,936.63	6,063.37	61%
<u>100-701-52019</u>	Professional Services	40,000.00	40,000.00	1,041.50	38,958.50	97%







Table with columns for item code, description, and numerical values. Includes sub-sections for Personnel Services and Materials & Services.

Fund: 100 - GENERAL FUND Surplus (Deficit): - - 2,214,443.87

Fund: 201 - VISITOR TOURISM

Revenue

Table with columns for item code, description, and numerical values under the Revenue section.

Revenue Total: 374,681.00 674,681.00 1,483,319.02 (779,813.02)

Expense

Table with columns for item code, description, and numerical values under the Expense section.

Expense Total: 374,681.00 674,681.00 1,100,869.39 (426,188.39)

Fund: 201 - VISITOR TOURISM Surplus (Deficit): - - 382,449.63

Fund: 202 - COMMUNITY DEVELOPMENT

Revenue

Table with columns for item code, description, and numerical values under the Revenue section.

Revenue Total: 14,913,439.00 14,913,439.00 7,461,892.81 7,451,546.19

Expense



<u>202-000-54001</u>	Transfer	500,000.00	500,000.00	500,000.00	-	
<u>202-000-54002</u>	Interfund Loans	-	300,000.00	200,000.00	100,000.00	33%
	<b>Total Transfers &amp; Interfund Loans</b>	<b>500,000.00</b>	<b>800,000.00</b>	<b>700,000.00</b>	<b>100,000.00</b>	
<u>202-000-58001</u>	Contingency	1,142,219.00	842,219.00	-	842,219.00	100%
<b>Economic Development</b>						
<u>202-721-52011</u>	Public Engagement	8,000.00	8,000.00	-	8,000.00	100%
<u>202-721-52019</u>	Professional Services	75,000.00	75,000.00	30,781.63	44,218.37	59%
<u>202-721-52025</u>	GFSS	70,000.00	70,000.00	35,000.00	35,000.00	50%
<u>202-721-52040</u>	Communications	10,000.00	10,000.00	-	10,000.00	100%
<u>202-721-52051</u>	Urban Renewal	8,000.00	8,000.00	-	8,000.00	100%
<u>202-721-52053</u>	Property Taxes	112,000.00	112,000.00	186.63	111,813.37	100%
<u>202-721-52054</u>	Offshore Lease	12,000.00	12,000.00	-	12,000.00	100%
	<b>Materials &amp; Services</b>	<b>295,000.00</b>	<b>295,000.00</b>	<b>65,968.26</b>	<b>229,031.74</b>	
<b>Business Park</b>						
<u>202-722-52003</u>	Utilities	2,000.00	2,000.00	126,104.60	(124,104.60)	-6205%
<u>202-722-52019</u>	Professional Services	2,614,000.00	2,614,000.00	215,913.42	2,398,086.58	92%
<u>202-722-52025</u>	GFSS	18,100.00	18,100.00	9,050.00	9,050.00	50%
	<b>Materials &amp; Services</b>	<b>2,634,100.00</b>	<b>2,634,100.00</b>	<b>351,068.02</b>	<b>2,283,031.98</b>	
<b>Riverfront</b>						
<u>202-723-52025</u>	GFSS	18,100.00	18,100.00	9,050.00	9,050.00	50%
<u>202-723-52055</u>	Riverwalk Project	-	-	18,394.65	(18,394.65)	#DIV/0!
	<b>Materials &amp; Services</b>	<b>18,100.00</b>	<b>18,100.00</b>	<b>27,444.65</b>	<b>(9,344.65)</b>	
<u>202-723-53102</u>	Downtown Infrastructure	6,000,000.00	6,000,000.00	2,029,128.68	3,970,871.32	66%
<u>202-723-53103</u>	Riverwalk Construction	3,635,600.00	3,635,600.00	1,005,556.38	2,630,043.62	72%
	<b>Capital Outlay</b>	<b>9,635,600.00</b>	<b>9,635,600.00</b>	<b>3,034,685.06</b>	<b>6,600,914.94</b>	
<u>202-723-55001</u>	Principal	50,060.00	50,060.00	-	50,060.00	100%
<u>202-723-55002</u>	Interest	7,860.00	7,860.00	3,930.00	3,930.00	50%
	<b>Debt Service</b>	<b>57,920.00</b>	<b>57,920.00</b>	<b>3,930.00</b>	<b>53,990.00</b>	
<b>Timber</b>						
<u>202-724-52001</u>	Operating Supplies	500.00	500.00	-	500.00	100%
<u>202-724-52019</u>	Professional Services	130,000.00	130,000.00	50,381.24	79,618.76	61%
	<b>Materials &amp; Services</b>	<b>130,500.00</b>	<b>130,500.00</b>	<b>50,381.24</b>	<b>80,118.76</b>	
<b>Central Waterfront</b>						
<u>202-726-52019</u>	Professional Services	500,000.00	500,000.00	88,702.73	411,297.27	82%
	<b>Materials &amp; Service</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>88,702.73</b>	<b>411,297.27</b>	
<b>Expense Total:</b>		<b>14,913,439.00</b>	<b>14,913,439.00</b>	<b>4,322,179.96</b>	<b>10,591,259.04</b>	
<b>Fund: 202 - COMMUNITY DEVELOPMENT Surplus (Deficit):</b>		-	-	<b>3,139,712.85</b>		
<b>Fund: 203 - COMMUNITY ENHANCEMENT</b>						
<b>Revenue</b>						
<u>203-000-32007</u>	Intergovernmental	-	-	4,677.00	(4,677.00)	#DIV/0!
<u>203-000-37001</u>	Interest	4,000.00	4,000.00	6,415.85	(2,415.85)	-60%
<u>203-000-39001</u>	Beginning Fund Balance	181,247.00	181,247.00	197,400.60	(16,153.60)	-9%
<u>203-701-37004</u>	Miscellaneous	-	-	375.00	(375.00)	#DIV/0!
<u>203-705-33005</u>	Grants - Police	-	-	25,514.73	(25,514.73)	#DIV/0!
<u>203-705-37004</u>	Miscellaneous	-	-	38,941.38	(38,941.38)	#DIV/0!
<u>203-706-33005</u>	Grants	700,000.00	700,000.00	94,585.00	605,415.00	86%
<u>203-706-33012</u>	Grants - LSTA	375,000.00	375,000.00	-	375,000.00	100%
<u>203-706-33014</u>	Grants - STEM	1,000.00	1,000.00	-	1,000.00	100%
<u>203-706-37014</u>	Donations	-	-	150.00	(150.00)	#DIV/0!
<u>203-709-33005</u>	Grants	125,600.00	125,600.00	-	125,600.00	100%
<u>203-709-35014</u>	Recreation Contract (St. Helens School)	25,700.00	25,700.00	-	25,700.00	100%
<u>203-711-35020</u>	Building Technology Fee	20,000.00	20,000.00	3,465.58	16,534.42	83%
<u>203-717-33005</u>	Grants	-	-	6,680.00	(6,680.00)	#DIV/0!
<b>Revenue Total:</b>		<b>1,432,547.00</b>	<b>1,432,547.00</b>	<b>378,205.14</b>	<b>1,054,341.86</b>	
<b>Expense</b>						
<u>203-000-59001</u>	Unappropriated	305,729.00	305,729.00	-	305,729.00	100%
<b>Police</b>						
<u>203-705-52028</u>	Projects & Programs	-	-	1,848.00	(1,848.00)	#DIV/0!
	<b>Materials &amp; Services</b>	-	-	<b>1,848.00</b>	<b>(1,848.00)</b>	
<b>Library</b>						
<u>203-706-52028</u>	Projects & Programs	1,000.00	1,000.00	-	1,000.00	100%
<u>203-706-52077</u>	Ready to Read Grant	2,500.00	2,500.00	-	2,500.00	100%
<u>203-706-52078</u>	Library Donations Expense	2,000.00	2,000.00	-	2,000.00	100%
<u>203-706-52090</u>	LSTA Grant Expense	35,000.00	35,000.00	-	35,000.00	100%
<u>203-706-52095</u>	STEM Grant Materials Expenses	1,000.00	1,000.00	-	1,000.00	100%
	<b>Materials &amp; Services</b>	<b>41,500.00</b>	<b>41,500.00</b>	-	<b>41,500.00</b>	

<u>203-706-53013</u>	Library Facility Improvements	700,000.00	700,000.00	3,259.80	696,740.20	
	<b>Capital Outlay</b>	<b>700,000.00</b>	<b>700,000.00</b>	<b>3,259.80</b>	<b>696,740.20</b>	
<b>Recreation</b>						
<u>203-709-52028</u>	Projects & Programs	125,600.00	125,600.00	62,916.89	62,683.11	50%
<u>203-709-52140</u>	Contract Programs	255,718.00	255,718.00	7,102.32	248,615.68	97%
	<b>Materials &amp; Services</b>	<b>381,318.00</b>	<b>381,318.00</b>	<b>70,019.21</b>	<b>311,298.79</b>	
<u>203-711-52028</u>	Projects & Programs	4,000.00	4,000.00	5,028.67	(1,028.67)	-26%
	<b>Materials &amp; Services</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>5,028.67</b>	<b>(1,028.67)</b>	
<b>Expense Total:</b>		<b>1,432,547.00</b>	<b>1,432,547.00</b>	<b>80,155.68</b>	<b>1,352,391.32</b>	
<b>Fund: 203 - COMMUNITY ENHANCEMENT Surplus (Deficit):</b>		-	-	<b>298,049.46</b>		
<b>Fund: 205 - STREETS</b>						
<b>Revenue</b>						
<u>205-000-33008</u>	Motor Vehicle Tax	1,205,500.00	1,205,500.00	604,646.49	600,853.51	50%
<u>205-000-33015</u>	County Contribution	-	-	27,729.00	(27,729.00)	#DIV/0!
<u>205-000-37001</u>	Interest	15,000.00	15,000.00	16,003.70	(1,003.70)	-7%
<u>205-000-37004</u>	Miscellaneous	-	-	7,370.50	(7,370.50)	#DIV/0!
<u>205-000-39001</u>	Beginning Fund Balance	642,477.00	642,477.00	805,237.59	(162,760.59)	-25%
<b>Revenue Total:</b>		<b>1,862,977.00</b>	<b>1,862,977.00</b>	<b>1,460,987.28</b>	<b>401,989.72</b>	
<b>Expense</b>						
<u>205-000-51016</u>	PW Support Charges	612,100.00	612,100.00	277,469.78	334,630.22	55%
	<b>Personnel Services</b>	<b>612,100.00</b>	<b>612,100.00</b>	<b>277,469.78</b>	<b>334,630.22</b>	
<u>205-000-52001</u>	Operating Supplies	30,000.00	30,000.00	5,852.43	24,147.57	80%
<u>205-000-52003</u>	Utilities	55,000.00	55,000.00	25,453.01	29,546.99	54%
<u>205-000-52019</u>	Professional Services	100,000.00	100,000.00	1,659.81	98,340.19	98%
<u>205-000-52025</u>	GFSS	412,600.00	412,600.00	206,300.00	206,300.00	50%
<u>205-000-52060</u>	Waterway Lease	-	-	346.00	(346.00)	#DIV/0!
<u>205-000-52063</u>	PW Operation Fund Charges	134,600.00	134,600.00	67,300.00	67,300.00	50%
	<b>Materials &amp; Services</b>	<b>732,200.00</b>	<b>732,200.00</b>	<b>306,911.25</b>	<b>425,288.75</b>	
<u>205-000-53001</u>	Capital Outlay (AKA Street Paving)	150,000.00	150,000.00	120,802.53	29,197.47	19%
	<b>Capital Outlay</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>120,802.53</b>	<b>29,197.47</b>	
<u>205-000-55001</u>	Principal	52,500.00	52,500.00	-	52,500.00	100%
<u>205-000-55002</u>	Interest	8,240.00	8,240.00	4,120.00	4,120.00	50%
	<b>Debt Service</b>	<b>60,740.00</b>	<b>60,740.00</b>	<b>4,120.00</b>	<b>56,620.00</b>	
<u>205-000-58001</u>	Contingency	307,937.00	307,937.00	-	307,937.00	100%
<b>Expense Total:</b>		<b>1,862,977.00</b>	<b>1,862,977.00</b>	<b>709,303.56</b>	<b>1,153,673.44</b>	
<b>Fund: 205 - STREETS Surplus (Deficit):</b>		-	-	<b>751,683.72</b>		
<b>Fund: 301 - STREETS SDC</b>						
<b>Revenue</b>						
<u>301-000-34008</u>	SDC Charges	100,000.00	100,000.00	36,630.04	63,369.96	63%
<u>301-000-37001</u>	Interest	50,000.00	50,000.00	50,742.43	(742.43)	-1%
<u>301-000-39001</u>	Beginning Fund Balance	1,854,252.00	1,854,252.00	2,343,613.18	(489,361.18)	-26%
<b>Revenue Total:</b>		<b>2,004,252.00</b>	<b>2,004,252.00</b>	<b>2,430,985.65</b>	<b>(426,733.65)</b>	
<b>Expense</b>						
<u>301-000-52017</u>	SDC Admin Fees	10,000.00	10,000.00	3,663.00	6,337.00	63%
<u>301-000-52019</u>	Professional Services	100,000.00	100,000.00	41,593.55	58,406.45	58%
	<b>Materials &amp; Services</b>	<b>110,000.00</b>	<b>110,000.00</b>	<b>45,256.55</b>	<b>64,743.45</b>	
<u>301-000-53102</u>	Downtown Infrastructure	-	-	500,000.00	(500,000.00)	#DIV/0!
	<b>Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>500,000.00</b>	<b>(500,000.00)</b>	
<u>301-000-58001</u>	Contingency	1,894,252.00	1,894,252.00	-	1,894,252.00	100%
<b>Expense Total:</b>		<b>2,004,252.00</b>	<b>2,004,252.00</b>	<b>545,256.55</b>	<b>1,458,995.45</b>	
<b>Fund: 301 - STREETS SDC Surplus (Deficit):</b>		-	-	<b>1,885,729.10</b>		
<b>Fund: 302 - WATER SDC</b>						
<b>Revenue</b>						
<u>302-000-34008</u>	SDC Charges	30,000.00	30,000.00	33,056.00	(3,056.00)	-10%
<u>302-000-37001</u>	Interest	30,000.00	30,000.00	30,682.54	(682.54)	-2%
<u>302-000-39001</u>	Beginning Fund Balance	1,202,330.00	1,202,330.00	1,219,788.54	(17,458.54)	-1%
<b>Revenue Total:</b>		<b>1,262,330.00</b>	<b>1,262,330.00</b>	<b>1,283,527.08</b>	<b>(21,197.08)</b>	
<b>Expense</b>						
<u>302-000-52017</u>	SDC Admin Fees	3,000.00	3,000.00	3,305.60	(305.60)	-10%
<u>302-000-52019</u>	Professional Services	50,000.00	50,000.00	-	50,000.00	100%
	<b>Materials &amp; Services</b>	<b>53,000.00</b>	<b>53,000.00</b>	<b>3,305.60</b>	<b>49,694.40</b>	
<u>302-000-53103</u>	URA Waterfront Improvements	200,000.00	200,000.00	-	200,000.00	100%
	<b>Capital Outlay</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>-</b>	<b>200,000.00</b>	
<u>302-000-58001</u>	Contingency	1,009,330.00	1,009,330.00	-	1,009,330.00	

<b>Expense Total:</b>		<b>1,262,330.00</b>	<b>1,262,330.00</b>	<b>3,305.60</b>	<b>1,259,024.40</b>	
<b>Fund: 302 - WATER SDC Surplus (Deficit):</b>		-	-	<b>1,280,221.48</b>		
<b>Fund: 303 - SEWER SDC</b>						
	<b>Revenue</b>					
<u>303-000-34008</u>	SDC Charges	65,000.00	65,000.00	61,580.00	3,420.00	5%
<u>303-000-37001</u>	Interest	40,000.00	40,000.00	53,203.09	(13,203.09)	-33%
<u>303-000-39001</u>	Beginning Fund Balance	2,080,248.00	2,080,248.00	2,113,349.24	(33,101.24)	-2%
<b>Revenue Total:</b>		<b>2,185,248.00</b>	<b>2,185,248.00</b>	<b>2,228,132.33</b>	<b>(42,884.33)</b>	
	<b>Expense</b>					
<u>303-000-52017</u>	SDC Admin Fees	6,500.00	6,500.00	6,158.00	342.00	5%
	<b>Materials &amp; Services</b>	<b>6,500.00</b>	<b>6,500.00</b>	<b>6,158.00</b>	<b>342.00</b>	
<u>303-000-53033</u>	Sewer Capacity Design	340,000.00	340,000.00	-	340,000.00	100%
<u>303-000-53410</u>	INSTALL OVERFLOW ALARMS	1,800.00	1,800.00	-	1,800.00	100%
	<b>Capital Outlay</b>	<b>341,800.00</b>	<b>341,800.00</b>	<b>-</b>	<b>341,800.00</b>	
<u>303-000-58001</u>	Contingency	1,836,948.00	1,836,948.00	-	1,836,948.00	100%
<b>Expense Total:</b>		<b>2,185,248.00</b>	<b>2,185,248.00</b>	<b>6,158.00</b>	<b>2,179,090.00</b>	
<b>Fund: 303 - SEWER SDC Surplus (Deficit):</b>		-	-	<b>2,221,974.33</b>		
<b>Fund: 304 - STORM SDC</b>						
	<b>Revenue</b>					
<u>304-000-34008</u>	SDC Charges	30,000.00	30,000.00	14,497.04	15,502.96	52%
<u>304-000-37001</u>	Interest	9,000.00	9,000.00	14,194.22	(5,194.22)	-58%
<u>304-000-39001</u>	Beginning Fund Balance	550,713.00	550,713.00	564,396.17	(13,683.17)	-2%
<b>Revenue Total:</b>		<b>589,713.00</b>	<b>589,713.00</b>	<b>593,087.43</b>	<b>(3,374.43)</b>	
	<b>Expense</b>					
<u>304-000-52017</u>	SDC Admin Fees	3,000.00	3,000.00	1,449.70	1,550.30	52%
<u>304-000-52019</u>	Professional Services	50,000.00	50,000.00	-	50,000.00	100%
	<b>Materials &amp; Services</b>	<b>53,000.00</b>	<b>53,000.00</b>	<b>1,449.70</b>	<b>51,550.30</b>	
<u>304-000-53001</u>	Capital Outlay	200,000.00	200,000.00	-	200,000.00	100%
	<b>Capital Outlay</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>-</b>	<b>200,000.00</b>	
<u>304-000-58001</u>	Contingency	336,713.00	336,713.00	-	336,713.00	100%
<b>Expense Total:</b>		<b>589,713.00</b>	<b>589,713.00</b>	<b>1,449.70</b>	<b>588,263.30</b>	
<b>Fund: 304 - STORM SDC Surplus (Deficit):</b>		-	-	<b>591,637.73</b>		
<b>Fund: 305 - PARKS SDC</b>						
	<b>Revenue</b>					
<u>305-000-34008</u>	SDC Charges	20,000.00	20,000.00	23,472.00	(3,472.00)	-17%
<u>305-000-37001</u>	Interest	20,000.00	20,000.00	5,525.71	14,474.29	72%
<u>305-000-39001</u>	Beginning Fund Balance	1,142,034.00	1,142,034.00	431,463.67	710,570.33	62%
<b>Revenue Total:</b>		<b>1,182,034.00</b>	<b>1,182,034.00</b>	<b>460,461.38</b>	<b>721,572.62</b>	
	<b>Expense</b>					
<u>305-000-52017</u>	SDC Admin Fees	2,000.00	2,000.00	2,347.20	(347.20)	-17%
	<b>Materials &amp; Services</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>2,347.20</b>	<b>(347.20)</b>	
<u>305-000-53902</u>	Columbia View Park Improvements	992,000.00	992,000.00	274,797.62	717,202.38	72%
	<b>Capital Outlay</b>	<b>992,000.00</b>	<b>992,000.00</b>	<b>274,797.62</b>	<b>717,202.38</b>	
<u>305-000-58001</u>	Contingency	188,034.00	188,034.00	-	188,034.00	100%
<b>Expense Total:</b>		<b>1,182,034.00</b>	<b>1,182,034.00</b>	<b>277,144.82</b>	<b>904,889.18</b>	
<b>Fund: 305 - PARKS SDC Surplus (Deficit):</b>		-	-	<b>183,316.56</b>		
<b>Fund: 601 - WATER</b>						
	<b>Revenue</b>					
<u>601-000-34007</u>	Water Sales	4,360,000.00	4,360,000.00	2,163,523.91	2,196,476.09	50%
<u>601-000-34009</u>	Fees - Late Reconnection Tampering	140,000.00	140,000.00	111,741.25	28,258.75	20%
<u>601-000-34014</u>	Connection Charge	10,000.00	10,000.00	15,000.00	(5,000.00)	-50%
<u>601-000-37001</u>	Interest	130,000.00	130,000.00	89,283.57	40,716.43	31%
<u>601-000-37004</u>	Miscellaneous	5,000.00	5,000.00	3,855.94	1,144.06	23%
<u>601-000-39001</u>	Beginning Fund Balance	4,191,478.00	4,191,478.00	3,650,488.95	540,989.05	13%
<b>Revenue Total:</b>		<b>8,836,478.00</b>	<b>8,836,478.00</b>	<b>6,033,893.62</b>	<b>2,802,584.38</b>	
	<b>Expense</b>					
<u>601-000-53302</u>	Annual Maint - Ops	200,000.00	200,000.00	12,887.80	187,112.20	94%
<u>601-000-53304</u>	Repair Existing Reservoir	1,000,000.00	1,000,000.00	-	1,000,000.00	100%
	<b>Capital Outlay</b>	<b>1,200,000.00</b>	<b>1,200,000.00</b>	<b>12,887.80</b>	<b>1,187,112.20</b>	
<u>601-000-55001</u>	Principal	399,800.00	399,800.00	-	399,800.00	100%
<u>601-000-55002</u>	Interest	62,760.00	62,760.00	31,380.00	31,380.00	50%
	<b>Debt Service</b>	<b>462,560.00</b>	<b>462,560.00</b>	<b>31,380.00</b>	<b>431,180.00</b>	
<u>601-000-58001</u>	Contingency	1,530,934.00	1,530,934.00	-	1,530,934.00	

<u>601-000-59001</u>	Unappropriated	1,204,724.00	1,204,724.00	-	1,204,724.00	
<b>Water Distribution</b>						
<u>601-731-51016</u>	PW Support Charges	928,800.00	928,800.00	414,865.72	513,934.28	55%
	<i>Personnel Services</i>	<b>928,800.00</b>	<b>928,800.00</b>	<b>414,865.72</b>	<b>513,934.28</b>	
<u>601-731-52001</u>	Operating Supplies	100,000.00	100,000.00	81,476.55	18,523.45	19%
<u>601-731-52003</u>	Utilities	35,000.00	35,000.00	19,072.40	15,927.60	46%
<u>601-731-52016</u>	General Insurance	120,410.00	120,410.00	122,057.57	(1,647.57)	-1%
<u>601-731-52019</u>	Professional Services	30,000.00	30,000.00	4,028.00	25,972.00	87%
<u>601-731-52025</u>	GFSS	1,444,200.00	1,444,200.00	722,100.00	722,100.00	50%
<u>601-731-52063</u>	PW Operation Fund Charges	168,250.00	168,250.00	84,125.00	84,125.00	50%
<u>601-731-52064</u>	Lab Testing	15,000.00	15,000.00	2,520.00	12,480.00	83%
<u>601-731-52067</u>	In Lieu of Franchise Fee	436,000.00	436,000.00	216,352.39	219,647.61	50%
	<i>Materials &amp; Services</i>	<b>2,348,860.00</b>	<b>2,348,860.00</b>	<b>1,251,731.91</b>	<b>1,097,128.09</b>	
<u>601-731-53302</u>	ANNUAL MAINT -OPS	100,000.00	100,000.00	-	100,000.00	100%
<u>601-731-53314</u>	WATER METERS	150,000.00	150,000.00	30,677.48	119,322.52	80%
	<i>Capital Outlay</i>	<b>250,000.00</b>	<b>250,000.00</b>	<b>30,677.48</b>	<b>219,322.52</b>	
<b>Water Filtration</b>						
<u>601-732-51016</u>	PW Support Charges	258,600.00	258,600.00	73,750.50	184,849.50	71%
	<i>Personnel Services</i>	<b>258,600.00</b>	<b>258,600.00</b>	<b>73,750.50</b>	<b>184,849.50</b>	
<u>601-732-52001</u>	Operating Supplies	35,000.00	35,000.00	5,693.67	29,306.33	84%
<u>601-732-52003</u>	Utilities	85,000.00	85,000.00	33,495.86	51,504.14	61%
<u>601-732-52010</u>	Telephone	1,500.00	1,500.00	289.90	1,210.10	81%
<u>601-732-52018</u>	Professional Development	1,500.00	1,500.00	1,169.09	330.91	22%
<u>601-732-52019</u>	Professional Services	35,000.00	35,000.00	8,939.05	26,060.95	74%
<u>601-732-52022</u>	Fuel	4,000.00	4,000.00	977.64	3,022.36	76%
<u>601-732-52023</u>	Facility Maintenance	15,000.00	15,000.00	2,388.58	12,611.42	84%
<u>601-732-52083</u>	Chemicals	125,000.00	125,000.00	57,161.66	67,838.34	54%
	<i>Materials &amp; Services</i>	<b>302,000.00</b>	<b>302,000.00</b>	<b>110,115.45</b>	<b>191,884.55</b>	
<u>601-732-53302</u>	ANNUAL MAINT- OPS	100,000.00	100,000.00	15,180.34	84,819.66	85%
<u>601-732-53306</u>	WFF RACK REPLACEMENT	250,000.00	250,000.00	825.00	249,175.00	100%
	<i>Capital Outlay</i>	<b>350,000.00</b>	<b>350,000.00</b>	<b>16,005.34</b>	<b>333,994.66</b>	
<b>Expense Total:</b>		<b>8,836,478.00</b>	<b>8,836,478.00</b>	<b>1,941,414.20</b>	<b>6,895,063.80</b>	
<b>Fund: 601 - WATER Surplus (Deficit):</b>		-	-	<b>4,092,479.42</b>		
<b>Fund: 603 - SEWER</b>						
<b>Revenue</b>						
<u>603-000-33005</u>	Grants	2,500,000.00	2,500,000.00	749,652.00	1,750,348.00	70%
<u>603-000-34011</u>	Sewer Service Charges	4,970,000.00	4,970,000.00	2,449,133.86	2,520,866.14	51%
<u>603-000-34013</u>	Sludge Disposal Charge	100,000.00	100,000.00	131,126.58	(31,126.58)	-31%
<u>603-000-34014</u>	Connection Charge	3,000.00	3,000.00	2,700.00	300.00	10%
<u>603-000-34015</u>	Sewer LID Payments	500.00	500.00	240.00	260.00	52%
<u>603-000-37001</u>	Interest	70,000.00	70,000.00	107,706.09	(37,706.09)	-54%
<u>603-000-37004</u>	Miscellaneous	5,000.00	5,000.00	727.88	4,272.12	85%
<u>603-000-39001</u>	Beginning Fund Balance	4,715,647.00	4,715,647.00	4,662,910.52	52,736.48	1%
<b>Revenue Total:</b>		<b>12,364,147.00</b>	<b>12,364,147.00</b>	<b>8,104,196.93</b>	<b>4,259,950.07</b>	
<b>Expense</b>						
<u>603-000-53033</u>	Sewer Capacity - Professional Services	2,500,000.00	2,500,000.00	410,274.29	2,089,725.71	84%
<u>603-000-53402</u>	Annual Maint Ops	300,000.00	300,000.00	5,759.53	294,240.47	98%
<u>603-000-53404</u>	WWTP Rebuild Headworks Screen	42,000.00	42,000.00	42,000.00	-	0%
<u>603-000-53407</u>	PUMP STATION 3 ONSITE GEN	90,000.00	90,000.00	-	90,000.00	100%
<u>603-000-53410</u>	Install Overflow Alarms	7,200.00	7,200.00	-	7,200.00	100%
	<i>Capital Outlay</i>	<b>2,939,200.00</b>	<b>2,939,200.00</b>	<b>458,033.82</b>	<b>2,481,166.18</b>	
<u>603-000-55001</u>	Principal	587,640.00	587,640.00	50,000.00	537,640.00	91%
<u>603-000-55002</u>	Interest	76,540.00	76,540.00	38,269.42	38,270.58	50%
<u>603-000-55003</u>	Loan Fee	4,300.00	4,300.00	3,750.00	550.00	13%
	<i>Debt Service</i>	<b>668,480.00</b>	<b>668,480.00</b>	<b>92,019.42</b>	<b>576,460.58</b>	
<u>603-000-58001</u>	Contingency	3,106,011.00	3,106,011.00	-	3,106,011.00	100%
<u>603-000-59001</u>	Unappropriated	1,525,956.00	1,525,956.00	-	1,525,956.00	100%
<b>Sewer Collection</b>						
<u>603-735-51016</u>	PW Support Charges	592,400.00	592,400.00	269,198.99	323,201.01	55%
	<i>Personnel Services</i>	<b>592,400.00</b>	<b>592,400.00</b>	<b>269,198.99</b>	<b>323,201.01</b>	
<u>603-735-52001</u>	Operating Supplies	20,000.00	20,000.00	12,811.10	7,188.90	36%
<u>603-735-52003</u>	Utilities	1,000.00	1,000.00	220.33	779.67	78%
<u>603-735-52019</u>	Professional Services	10,000.00	10,000.00	100.40	9,899.60	99%
<u>603-735-52025</u>	GFSS	1,444,200.00	1,444,200.00	722,100.00	722,100.00	50%
<u>603-735-52063</u>	PW Operation Fund Charges	201,900.00	201,900.00	100,950.00	100,950.00	50%
<u>603-735-52067</u>	In Lieu of Franchise Fee	497,000.00	497,000.00	244,937.39	252,062.61	

	<b>Materials &amp; Services</b>	<b>2,174,100.00</b>	<b>2,174,100.00</b>	<b>1,081,119.22</b>	<b>1,092,980.78</b>	
<u>603-735-53402</u>	ANNUAL MAINT OPS	50,000.00	50,000.00	20,274.87	29,725.13	59%
	<b>Capital Outlay</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>20,274.87</b>	<b>29,725.13</b>	
<b>Primary Treatment</b>						
<u>603-736-51016</u>	PW Support Charges	196,100.00	196,100.00	63,035.84	133,064.16	68%
	<b>Personnel Services</b>	<b>196,100.00</b>	<b>196,100.00</b>	<b>63,035.84</b>	<b>133,064.16</b>	
<u>603-736-52001</u>	Operating Supplies	12,000.00	12,000.00	5,221.43	6,778.57	56%
<u>603-736-52003</u>	Utilities	25,000.00	25,000.00	13,094.19	11,905.81	48%
<u>603-736-52010</u>	Telephone	2,800.00	2,800.00	1,154.10	1,645.90	59%
<u>603-736-52016</u>	General Insurance	73,000.00	73,000.00	74,590.74	(1,590.74)	-2%
<u>603-736-52018</u>	Professional Development	1,500.00	1,500.00	692.65	807.35	54%
<u>603-736-52019</u>	Professional Services	8,000.00	8,000.00	5,184.48	2,815.52	35%
<u>603-736-52023</u>	Facility Maintenance	8,000.00	8,000.00	3,150.91	4,849.09	61%
<u>603-736-52064</u>	Lab Testing	12,000.00	12,000.00	2,720.30	9,279.70	77%
<u>603-736-52083</u>	Chemicals	100,000.00	100,000.00	33,855.00	66,145.00	66%
	<b>Materials &amp; Services</b>	<b>242,300.00</b>	<b>242,300.00</b>	<b>139,663.80</b>	<b>102,636.20</b>	
<b>Secondary Treatment</b>						
<u>603-737-51016</u>	PW Support Charges	307,400.00	307,400.00	107,441.01	199,958.99	65%
	<b>Personnel Services</b>	<b>307,400.00</b>	<b>307,400.00</b>	<b>107,441.01</b>	<b>199,958.99</b>	
<u>603-737-52001</u>	Operating Supplies	25,000.00	25,000.00	8,723.08	16,276.92	65%
<u>603-737-52003</u>	Utilities	175,000.00	175,000.00	71,252.20	103,747.80	59%
<u>603-737-52010</u>	Telephone	1,700.00	1,700.00	1,154.18	545.82	32%
<u>603-737-52016</u>	General Insurance	78,000.00	78,000.00	81,371.72	(3,371.72)	-4%
<u>603-737-52018</u>	Professional Development	1,500.00	1,500.00	692.64	807.36	54%
<u>603-737-52019</u>	Professional Services	10,000.00	10,000.00	9,320.65	679.35	7%
<u>603-737-52023</u>	Facility Maintenance	4,000.00	4,000.00	2,431.72	1,568.28	39%
<u>603-737-52064</u>	Lab Testing	50,000.00	50,000.00	13,735.22	36,264.78	73%
<u>603-737-52066</u>	Permit Fees	35,000.00	35,000.00	1,527.76	33,472.24	96%
	<b>Materials &amp; Services</b>	<b>380,200.00</b>	<b>380,200.00</b>	<b>190,209.17</b>	<b>189,990.83</b>	
<b>Pump Services</b>						
<u>603-738-51016</u>	PW Support Charges	68,500.00	68,500.00	25,255.54	43,244.46	63%
	<b>Personnel Services</b>	<b>68,500.00</b>	<b>68,500.00</b>	<b>25,255.54</b>	<b>43,244.46</b>	
<u>603-738-52001</u>	Operating Supplies	5,000.00	5,000.00	707.83	4,292.17	86%
<u>603-738-52003</u>	Utilities	18,000.00	18,000.00	5,142.65	12,857.35	71%
<u>603-738-52010</u>	Telephone	500.00	500.00	206.73	293.27	59%
<u>603-738-52019</u>	Professional Services	15,000.00	15,000.00	68.83	14,931.17	100%
	<b>Materials &amp; Services</b>	<b>38,500.00</b>	<b>38,500.00</b>	<b>6,126.04</b>	<b>32,373.96</b>	
<u>603-738-53402</u>	ANNUAL MAINT OPS	75,000.00	75,000.00	-	75,000.00	100%
	<b>Capital Outlay</b>	<b>75,000.00</b>	<b>75,000.00</b>	<b>-</b>	<b>75,000.00</b>	
<b>Expense Total:</b>		<b>12,364,147.00</b>	<b>12,364,147.00</b>	<b>2,452,377.72</b>	<b>9,911,769.28</b>	
<b>Fund: 603 - SEWER Surplus (Deficit):</b>		-	-	<b>5,651,819.21</b>		
<b>Fund: 605 - STORM</b>						
<b>Revenue</b>						
<u>605-000-34017</u>	Storm Service Charge	1,661,000.00	1,661,000.00	834,667.47	826,332.53	50%
<u>605-000-37001</u>	Interest	25,000.00	25,000.00	30,006.09	(5,006.09)	-20%
<u>605-000-39001</u>	Beginning Fund Balance	1,307,495.00	1,307,495.00	1,332,402.55	(24,907.55)	-2%
<b>Revenue Total:</b>		<b>2,993,495.00</b>	<b>2,993,495.00</b>	<b>2,197,076.11</b>	<b>796,418.89</b>	
<b>Expense</b>						
<u>605-000-51016</u>	PW Support Charges	692,500.00	692,500.00	261,351.86	431,148.14	62%
	<b>Personnel Services</b>	<b>692,500.00</b>	<b>692,500.00</b>	<b>261,351.86</b>	<b>431,148.14</b>	
<u>605-000-52001</u>	Operating Supplies	15,000.00	15,000.00	6,557.22	8,442.78	56%
<u>605-000-52019</u>	Professional Services	3,000.00	3,000.00	-	3,000.00	100%
<u>605-000-52025</u>	GFSS	825,300.00	825,300.00	412,650.00	412,650.00	50%
<u>605-000-52063</u>	PW Operation Fund Charges	168,250.00	168,250.00	84,125.00	84,125.00	50%
<u>605-000-52067</u>	In Lieu of Franchise Fee	166,100.00	166,100.00	83,466.75	82,633.25	50%
	<b>Materials &amp; Services</b>	<b>1,177,650.00</b>	<b>1,177,650.00</b>	<b>586,798.97</b>	<b>590,851.03</b>	
<u>605-000-53001</u>	Capital Outlay	100,000.00	100,000.00	-	100,000.00	100%
<u>605-000-53501</u>	ANNUAL MAINTENANCE OPS	200,000.00	200,000.00	-	200,000.00	100%
	<b>Capital Outlay</b>	<b>300,000.00</b>	<b>300,000.00</b>	<b>-</b>	<b>300,000.00</b>	
<u>605-000-58001</u>	Contingency	394,615.00	394,615.00	-	394,615.00	100%
<u>605-000-59001</u>	Unappropriated	428,730.00	428,730.00	-	428,730.00	100%
<b>Expense Total:</b>		<b>2,993,495.00</b>	<b>2,993,495.00</b>	<b>848,150.83</b>	<b>2,145,344.17</b>	
<b>Fund: 605 - STORM Surplus (Deficit):</b>		-	-	<b>1,348,925.28</b>		
<b>Fund: 703 - PW OPERATIONS</b>						
<b>Revenue</b>						

						Item #4.
<u>703-000-34010</u>	PW Operation Fund Charges	4,194,800.00	4,194,800.00	1,807,416.62	2,387,383.38	
<u>703-000-35017</u>	Engineering Fees	25,000.00	25,000.00	29,551.70	(4,551.70)	-18%
<u>703-000-37001</u>	Interest	6,000.00	6,000.00	12,700.01	(6,700.01)	-112%
<u>703-000-37004</u>	Miscellaneous	-	-	14,078.01	(14,078.01)	#DIV/0!
<u>703-000-39001</u>	Beginning Fund Balance	724,958.00	724,958.00	480,093.98	244,864.02	34%
<b>Revenue Total:</b>		<b>4,950,758.00</b>	<b>4,950,758.00</b>	<b>2,343,840.32</b>	<b>2,606,917.68</b>	
<b>Expense</b>						
<u>703-000-58001</u>	Contingency	488,358.00	488,358.00	-	488,358.00	100%
<b>Engineering</b>						
<u>703-733-50001</u>	Wages	387,900.00	387,900.00	171,065.19	216,834.81	56%
<u>703-733-51005</u>	Insurance	103,200.00	103,200.00	37,223.03	65,976.97	64%
<u>703-733-51006</u>	VEBA	7,600.00	7,600.00	3,424.00	4,176.00	55%
<u>703-733-51007</u>	PERS	125,400.00	125,400.00	51,813.90	73,586.10	59%
<u>703-733-51008</u>	Taxes	31,300.00	31,300.00	13,636.39	17,663.61	56%
<u>703-733-51015</u>	Other Benefits	5,600.00	5,600.00	-	5,600.00	100%
	<b>Personnel Services</b>	<b>661,000.00</b>	<b>661,000.00</b>	<b>277,162.51</b>	<b>383,837.49</b>	
<u>703-733-52001</u>	Operating Supplies	8,000.00	8,000.00	6,278.68	1,721.32	22%
<u>703-733-52002</u>	Personnel Uniforms Equipment	-	-	249.00	(249.00)	#DIV/0!
<u>703-733-52006</u>	Computer Maintenance	3,000.00	3,000.00	-	3,000.00	100%
<u>703-733-52010</u>	Telephone	3,000.00	3,000.00	1,047.93	1,952.07	65%
<u>703-733-52018</u>	Professional Development	6,000.00	6,000.00	2,804.72	3,195.28	53%
<u>703-733-52019</u>	Professional Services	40,000.00	40,000.00	11,902.53	28,097.47	70%
<u>703-733-52022</u>	Fuel	5,000.00	5,000.00	-	5,000.00	100%
<u>703-733-52028</u>	Projects & Programs	5,000.00	5,000.00	606.94	4,393.06	88%
<u>703-733-52097</u>	Enterprise Fleet	10,000.00	10,000.00	3,546.48	6,453.52	65%
<u>703-733-52100</u>	PW Administration	20,000.00	20,000.00	369.46	19,630.54	98%
	<b>Materials &amp; Service</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>26,805.74</b>	<b>73,194.26</b>	
<u>703-734-50001</u>	Wages	1,430,900.00	1,430,900.00	592,029.74	838,870.26	59%
<u>703-734-50004</u>	Overtime	18,100.00	18,100.00	6,103.98	11,996.02	66%
<u>703-734-51005</u>	Insurance	453,400.00	453,400.00	179,044.56	274,355.44	61%
<u>703-734-51006</u>	VEBA	27,100.00	27,100.00	9,867.61	17,232.39	64%
<u>703-734-51007</u>	PERS	466,200.00	466,200.00	193,499.20	272,700.80	58%
<u>703-734-51008</u>	Taxes	116,700.00	116,700.00	45,514.50	71,185.50	61%
<u>703-734-51015</u>	Other Benefits	20,100.00	20,100.00	7,639.34	12,460.66	62%
<u>703-734-51017</u>	Fitness Reimbursement – Taxable	-	-	33.35	(33.35)	#DIV/0!
	<b>Personnel Services</b>	<b>2,532,500.00</b>	<b>2,532,500.00</b>	<b>1,033,732.28</b>	<b>1,498,767.72</b>	
<u>703-734-52001</u>	Operating Supplies	30,000.00	30,000.00	17,851.98	12,148.02	40%
<u>703-734-52002</u>	Personnel Uniforms Equipment	3,000.00	3,000.00	2,668.17	331.83	11%
<u>703-734-52003</u>	Utilities	14,000.00	14,000.00	5,537.61	8,462.39	60%
<u>703-734-52010</u>	Telephone	14,000.00	14,000.00	4,959.63	9,040.37	65%
<u>703-734-52016</u>	General Insurance	228,000.00	228,000.00	244,115.15	(16,115.15)	-7%
<u>703-734-52018</u>	Professional Development	12,000.00	12,000.00	2,442.50	9,557.50	80%
<u>703-734-52019</u>	Professional Services	25,000.00	25,000.00	12,030.11	12,969.89	52%
<u>703-734-52022</u>	Fuel	65,000.00	65,000.00	15,413.64	49,586.36	76%
<u>703-734-52023</u>	Facility Maintenance	15,000.00	15,000.00	4,316.60	10,683.40	71%
<u>703-734-52097</u>	Enterprise Fleet	15,000.00	15,000.00	5,337.28	9,662.72	64%
	<b>Materials &amp; Service</b>	<b>421,000.00</b>	<b>421,000.00</b>	<b>314,672.67</b>	<b>106,327.33</b>	
<u>703-739-50001</u>	Wages	265,400.00	265,400.00	128,631.17	136,768.83	52%
<u>703-739-50004</u>	Overtime	3,100.00	3,100.00	166.68	2,933.32	95%
<u>703-739-51005</u>	CIS Insurance	76,000.00	76,000.00	36,400.21	39,599.79	52%
<u>703-739-51006</u>	VEBA	5,100.00	5,100.00	2,511.72	2,588.28	51%
<u>703-739-51007</u>	PERS	87,600.00	87,600.00	41,849.48	45,750.52	52%
<u>703-739-51008</u>	Taxes	21,700.00	21,700.00	10,352.43	11,347.57	52%
<u>703-739-51015</u>	Other Benefits	4,000.00	4,000.00	4.69	3,995.31	100%
	<b>Personnel Services</b>	<b>462,900.00</b>	<b>462,900.00</b>	<b>219,916.38</b>	<b>242,983.62</b>	
<u>703-739-52001</u>	Operating Supplies	10,000.00	10,000.00	1,095.74	8,904.26	89%
<u>703-739-52002</u>	Personnel Uniforms Equipment	2,000.00	2,000.00	244.99	1,755.01	88%
<u>703-739-52010</u>	Telephone	2,000.00	2,000.00	-	2,000.00	100%
<u>703-739-52018</u>	Professional Development	5,000.00	5,000.00	539.07	4,460.93	89%
<u>703-739-52019</u>	Professional Services	16,000.00	16,000.00	13,452.84	2,547.16	16%
<u>703-739-52022</u>	Fuel	10,000.00	10,000.00	-	10,000.00	100%
<u>703-739-52023</u>	Facility Maintenance	10,000.00	10,000.00	2,279.07	7,720.93	77%
<u>703-739-52099</u>	Equipment Operations	100,000.00	100,000.00	15,409.08	84,590.92	85%
<u>703-739-52120</u>	Facility Maintenance Other City Faciliti	30,000.00	30,000.00	5,657.79	24,342.21	81%
	<b>Materials &amp; Service</b>	<b>185,000.00</b>	<b>185,000.00</b>	<b>38,678.58</b>	<b>146,321.42</b>	
<u>703-739-53701</u>	EQUIPMENT PURCHASES	100,000.00	100,000.00	49,612.00	50,388.00	50%

	<i>Capital Outlay</i>	<i>100,000.00</i>	<i>100,000.00</i>	<i>49,612.00</i>	<i>50,388.00</i>	
<b>Expense Total:</b>		<b>4,950,758.00</b>	<b>4,950,758.00</b>	<b>1,960,580.16</b>	<b>2,990,177.84</b>	
<b>Fund: 703 - PW OPERATIONS Surplus (Deficit):</b>		-	-	<b>383,260.16</b>		
<b>Fund: 706 - PUBLIC SAFETY</b>						
<b>Revenue</b>						
<u>706-000-34050</u>	Public Safety Utility Fee	720,000.00	720,000.00	361,445.47	358,554.53	50%
<u>706-000-37001</u>	Interest	150,000.00	150,000.00	316,261.18	(166,261.18)	-111%
<u>706-000-39001</u>	Beginning Fund Balance	13,494,741.00	13,494,741.00	13,690,705.82	(195,964.82)	-1%
<b>Revenue Total:</b>		<b>14,364,741.00</b>	<b>14,364,741.00</b>	<b>14,368,412.47</b>	<b>(3,671.47)</b>	
<b>Expense</b>						
<u>706-000-52019</u>	Professional Services	300,000.00	300,000.00	25,131.26	274,868.74	92%
<u>706-000-53001</u>	Capital Outlay	10,000,000.00	10,000,000.00	-	10,000,000.00	100%
<u>706-000-54001</u>	Transfers	1,000,000.00	1,000,000.00	1,000,000.00	-	0%
<u>706-000-55001</u>	Principal	250,000.00	250,000.00	250,000.00	-	0%
<u>706-000-55002</u>	Interest	501,150.00	501,150.00	252,449.79	248,700.21	50%
<u>706-000-55003</u>	Trustee Fee	1,600.00	1,600.00	1,600.00	-	0%
<u>706-000-58001</u>	Contingency	2,311,991.00	2,311,991.00	-	2,311,991.00	100%
<b>Expense Total:</b>		<b>14,364,741.00</b>	<b>14,364,741.00</b>	<b>1,529,181.05</b>	<b>12,835,559.95</b>	
<b>Fund: 706 - PUBLIC SAFETY Surplus (Deficit):</b>		-	-	<b>12,839,231.42</b>		
<b>Fund: 801 - URBAN RENEWAL AGENCY</b>						
<b>Revenue</b>						
<u>801-000-31001</u>	Property Tax CY	480,000.00	480,000.00	358,775.47	121,224.53	25%
<u>801-000-31002</u>	Property Tax PY	-	-	15,619.77	(15,619.77)	#DIV/0!
<u>801-000-37001</u>	Interest	40,000.00	40,000.00	82,375.57	(42,375.57)	-106%
<u>801-000-39001</u>	Beginning Fund Balance	3,130,954.00	3,130,954.00	3,203,055.51	(72,101.51)	-2%
<b>Revenue Total:</b>		<b>3,650,954.00</b>	<b>3,650,954.00</b>	<b>3,659,826.32</b>	<b>(8,872.32)</b>	
<b>Expense</b>						
<u>801-000-53001</u>	Capital Outlay	3,000,000.00	3,000,000.00	-	3,000,000.00	100%
<u>801-000-58001</u>	Contingency	650,954.00	650,954.00	-	650,954.00	100%
<b>Expense Total</b>		<b>3,650,954.00</b>	<b>3,650,954.00</b>	<b>-</b>	<b>3,650,954.00</b>	
<b>Fund: 801 - URBAN RENEWAL AGENCY Total:</b>		-	-	<b>3,659,826.32</b>		

# City of St Helens

## Milton Creek Watershed

### Annual Forest Management Review

### February 5, 2025

#### 2024 REVIEW & 2025 ACTIVITIES

#### 2024 Review

- **‘Section-20’ Timber Sale** (See Map on Page-6)
  - Sold to Interfor on October 29, 2024
    - Contract expires July 31, 2026
  - 88-acres
  - 2.5 million board feet
  - \$1.47 million estimated income
  - \$608.76 per thousand-board-feet Douglas-fir bid price (stumpage)
    - See graph on Page-3 of St Helens Bid History
  
- **Reforestation**
  - ‘Pinkney Road’ Harvest Unit (See Map on Page-6)
    - 83-acres (*60-acre Partial Plant*)
    - 26,500 seedlings
  - ‘Salmon’ Harvest Unit (See Map on Page-6)
    - 69-acres
    - 29,000 seedlings

#### 2025 Activities

- **‘Section-20’ Timber Sale**
  - Interfor plans to begin harvest in August
- **Reforestation**
  - ‘Pinkney Road’ Harvest Unit (See Map on Page-6)
    - 83-acres (*23-acre Partial Plant*)
    - 10,000 seedlings
- **Pre-Commercial Thinning**
  - 80-acres (See Map on Page-5)
    - Age 21-years
    - Overstocked: 350+ Trees Per Acre
    - 200-250 Trees Per Acre following thinning
- **Invasive Species Treatment**
  - 69-acres (See Map on Page-5)
    - Targeted herbicide treatment of Scotch Broom



# City of St Helens

## Milton Creek Watershed

### Annual Forest Management Review

#### February 5, 2025

#### 2025 Activities

##### ➤ Finalize Management Plan

- Document management history
- Outline current management policies and guidelines
- Outline management goals and objectives
- Present to City Council at a spring Council meeting

## TIMBER MARKET ANALYSIS

### Current Sawlog Market

#### Current Prices

In January 2025, *small Douglas-fir saw log* (5 to 15-inch diameter) delivered prices in the local area range from **\$650-\$800** per MBF. This price range is the same as this time last year.

#### Current Trend

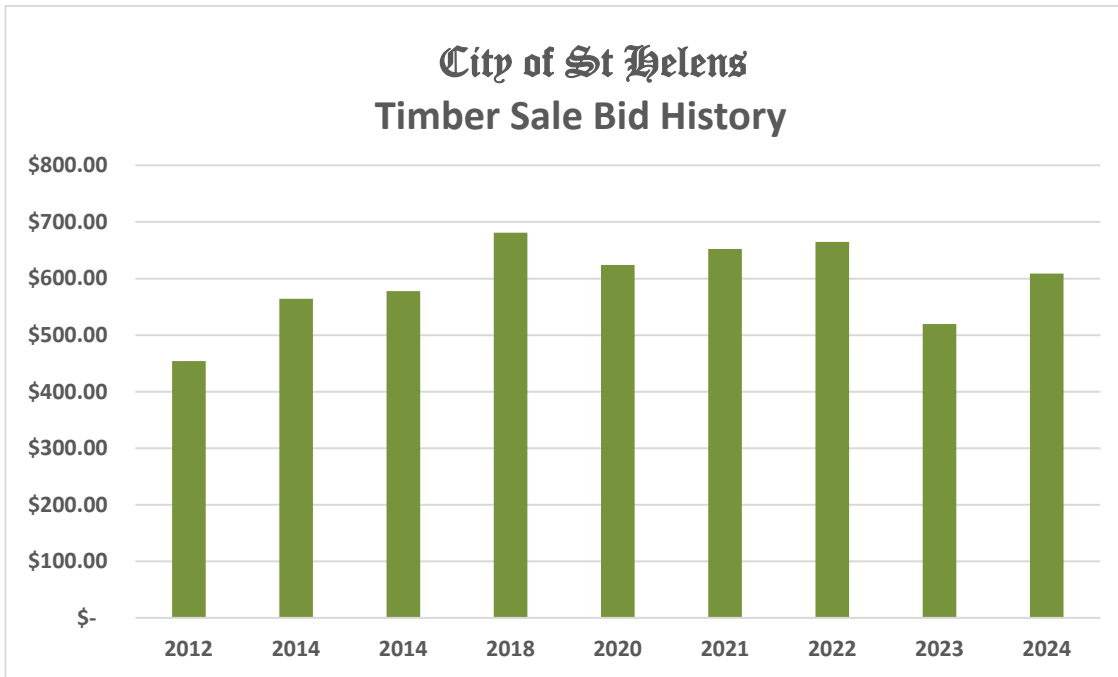
Log prices have gradually climbed back up toward the five-year average since bottoming out at the end of last summer. There is a limited supply of logs, which props prices up, even in a basic housing market and a tough overall economy. Mills interested in St Helens timber mostly produce dimension lumber (2x4, 2x6, etc) that is widely used in the construction industry and driven by the housing market.

It is important to understand log supply challenges in the Pacific Northwest when looking at future log markets. As a net importer of lumber, the United States is not getting the supply from Canada it has historically, so there is more pressure on domestic producers to fill this gap. Billions of board feet of timber were lost in the Labor Day fires of 2020 and most of the salvageable logs have been processed. In 2024, additional harvest regulations were imposed on Oregon forests, further reducing the amount of timberland available for harvest. All that being said, with a limited supply of logs available, prices should remain solid even in a lumber economy that features basic demands.

The current inventory of City of St Helens timber features mostly small Douglas-fir saw logs. In the current market, Douglas-fir stumpage prices for City of St Helens timber would range from **\$400-\$550** per MBF.

# City of St Helens Milton Creek Watershed Annual Forest Management Review February 5, 2025

*Timber Sale Bid History of City of St Helens Stumpage Sales (\$ per MBF for Douglas-fir)*



## MANAGEMENT PLANNING

### Recent Harvest History

#### 2018-2023

After a four-year break following the harvest of the majority of the remaining merchantable timber in 2014; from 2018-2023 we harvested 362-acres from five timber sales – an average of 60-acres per year. This is over our sustainable goal of 50-acres per year (based on a 45-year rotation in which 1/45<sup>th</sup> of the available forestland is harvested annually), but the harvest level is a rolling average over time, and considerable added value has been captured during this period by harvesting at historic peaks in the log market.

#### 2025

The 'Section-20' timber sale was sold in October of 2024. This sale is 88-acres with a volume of 2.5-million board feet. Harvest will occur in 2025-2026.

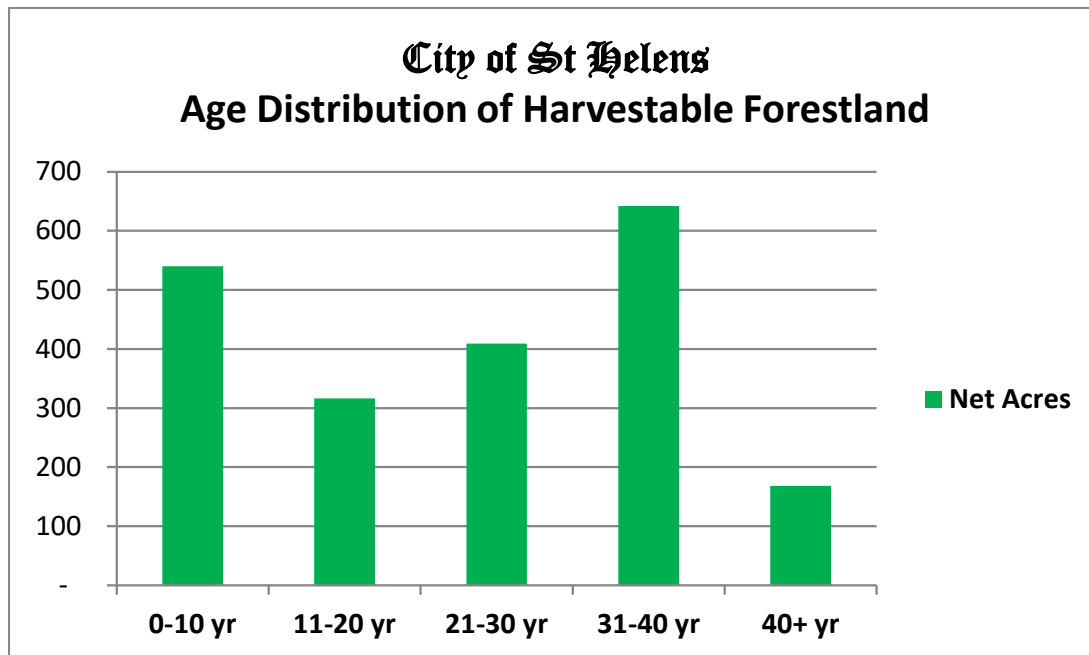
# City of St Helens Milton Creek Watershed Annual Forest Management Review February 5, 2025

## Future Outlook

### City of St Helens Forest Composition

The Milton Creek Watershed contains 2,075-acres of Commercial Forestland. The oldest available stand of timber is now around 42-years of age. There are roughly 170-acres of timber greater than age 40. Within 5 to 10 years, 700-acres will move into the 40+ year category. During that time, the City will continue to have the option of a sustainable annual or at least semi-annual harvest program.

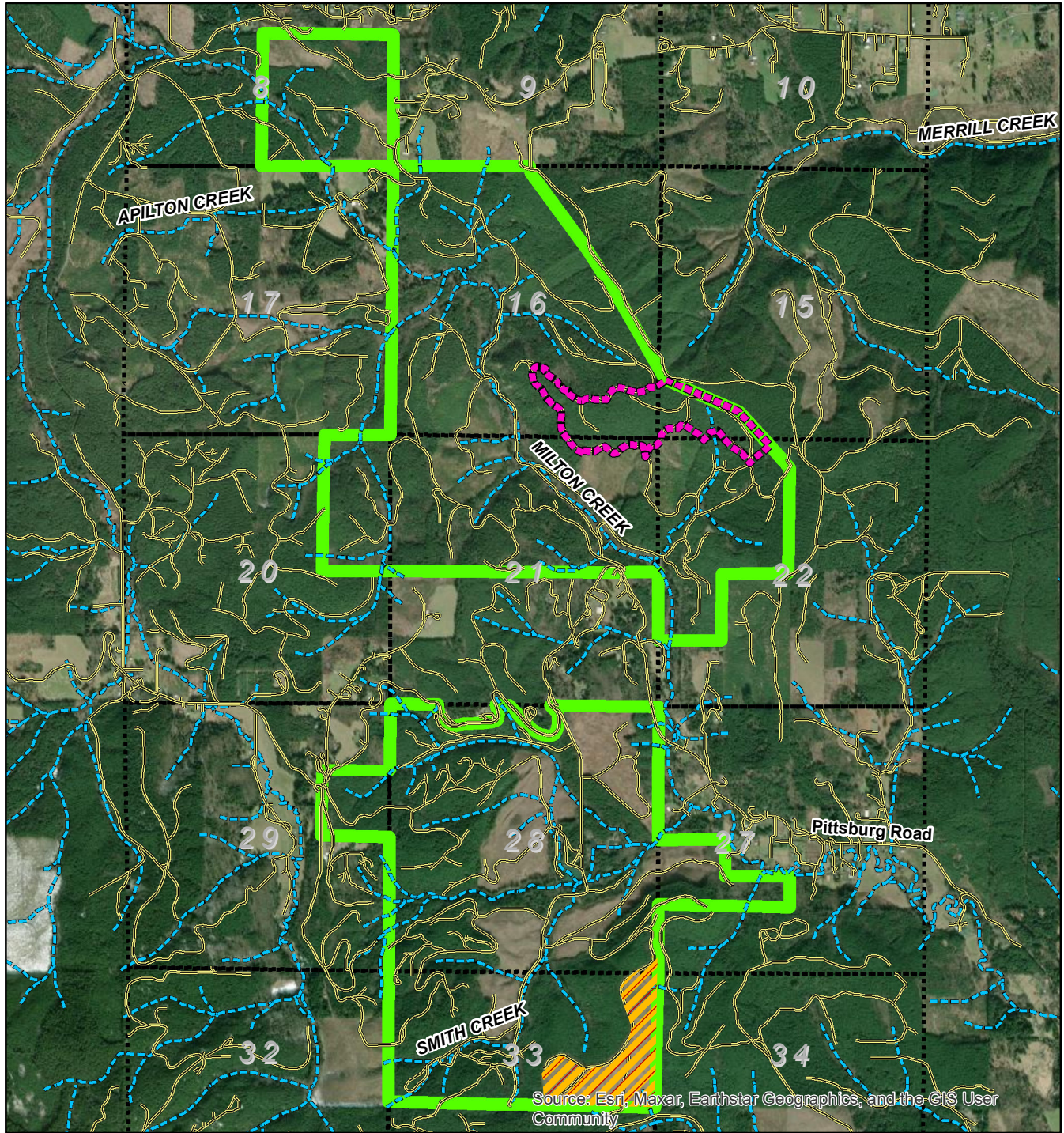
### *Age Distribution of City of St Helens Forestland That is Available for Harvest*



### Current Harvesting Options







The City currently has roughly 100-acres of readily available merchantable timber. (See Map on Page-6) Given the current market and the increased harvest level of the last eight years, I recommend deferring harvest for a year or two and timing the next harvest with a peak in the log market.

# City of St Helens 2025 Projects Overview



Source: Esri, Maxar, Earthstar Geographics, and the GIS User Community

Township 5 North - Range 2 West

-  2025 PCT Unit (80-acres)
-  2025 Scotch Broom Treatment
-  St Helens Ownership
-  Sections
-  Roads
-  Streams



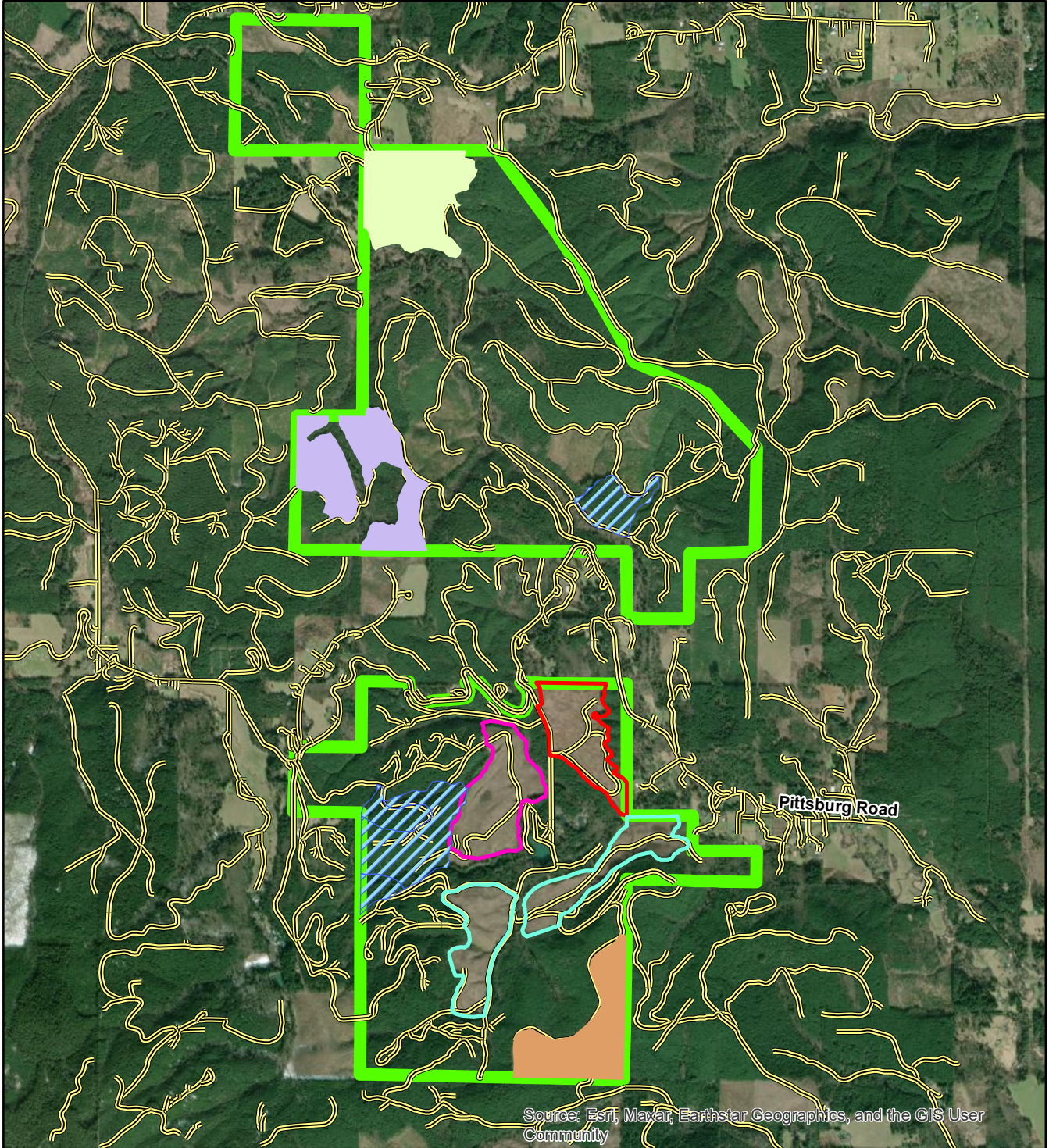
1 inch = 3,000 feet



This product is for informational purposes only and may not be suitable for legal, engineering, or surveying purposes. Information is provided with the understanding that conclusions drawn are the responsibility of the user.

Projection: NAD83, State Plane Oregon North

# City of St Helens Timber Sale History



	FUTURE SALE		Ownership
	'Section-20' 2024		Sections
	'Pinkney Road' 2023		Roads
	'Salmon' 2022		Streams
	'Smith' 2021		
	'Salmonberry' 2020		
	'Section-28' 2018		

Township 5 North  
Range 2 West



1 inch = 3,000 feet

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Projection: NAD83, State Plane



We build strength, stability, self-reliance *and* shelter.

January 29, 2025

St. Helens City Council  
265 Strand Street  
St. Helens, OR 97051

Dear Councilors,

I am writing today to ask for your support for our next affordable home build in St. Helens. Many people think of low-income apartments when they hear the words "affordable housing." While affordable apartments do help many people, they do not have the transformative effects of affordable home ownership.

Habitat homeowners are solid community members. At 35 to 60 percent of the median income, most would be considered "essential workers." They are required to have consistent income, low debt and pass a criminal background check. As families make payments, they build wealth in the form of equity in their homes. Looking forward to years of consistent payments, families can plan for the future, and many do, by investing in post-secondary education or starting a retirement account. Through financial education and sweat equity, Habitat homeowners achieve the strength, stability and independence they need to build a better life for themselves and their families.

Each homeowner buys their home and pays a mortgage, property taxes and insurance that equal no more than 30 percent of their gross income. The rest of the sales price is subsidized by a forgivable zero-interest loan, down payment assistance or IDA matched savings funds. This two-pronged approach of saving money on the building process and pulling together funding for affordable mortgages allows Habitat for Humanity to offer the best homeownership opportunity for low-income families.

We plan to build our next house on South 12<sup>th</sup> Street. The lot which the City sold to John McGhie in 2021, is encumbered with storm and sanitary sewer lines that cut diagonally across the property. With our recently acquired setback variance, and work to establish easements for the City, we have established a large enough building envelop to construct a modest home. This lot was donated to us by Mr. McGhie with the intention of turning a challenging piece of property into an opportunity to help a low-income family. We are happy to be fulfilling this vision.

As with any new home construction, fees required by the City include a Plan Review Fee, Building Permit, System Development Charges (SDC) and the Sidewalk Fee-in-lieu. These fees have increased significantly over time. The current system development charges are more than the total cost to build our first house 24 years ago!

Historically, the City has been very supportive of Habitat for Humanity projects, waiving the SDCs for the first seven homes we built. After building seven homes in St. Helens, the State of Oregon's released an opinion that it expects Cities to backfill any waived SDCs. This is not a requirement for other fees that are forgiven. For homes 8 and 9, Columbia County HFH paid half the SDCs and sidewalk fee was forgiven in full. The last home we built in in St. Helens required a \$22,000 side walk fee due to its location. The sidewalk fee was forgiven. We have always paid 100 percent of the plan review fee and building permit for all homes.

My request today is for a reduction of the SDCs and forgiveness of the sidewalk fee (see numbers below). The home we plan to build is less than 1,000 square feet of living space. System Development Fees are largely flat fees. Because of this fee structure, our small non-profit would pay almost double the cost per square foot of a for-profit builder constructing a 2,000 square foot home.

Columbia County Habitat for Humanity homes are affordable homes only because of volunteer labor and the support we receive from many individuals, businesses, as well as the City. Thank you for your consideration of this request which will make a difference in providing a hand up for a hard-working, local family.

Sincerely,



Jennifer Anderson  
Executive Director  
Columbia County Habitat for Humanity

Estimates attached:

**System Development Charges are \$19,604.58 (half \$9,802.29)**  
**Sidewalk fee-in-lieu is \$5,440**

**TOTAL fee waiver request: \$15,242**

**CLIENT:**

COLUMBIA COUNTY  
 HABITAT FOR HUMANITY  
 ST HELENS, OR

**PROJECT:**

NEW SINGLE FAMILY  
 RESIDENCE  
 ON A VACANT LOT AT  
 554 S 12TH STREET  
 SAINT HELENS, OR  
 97051

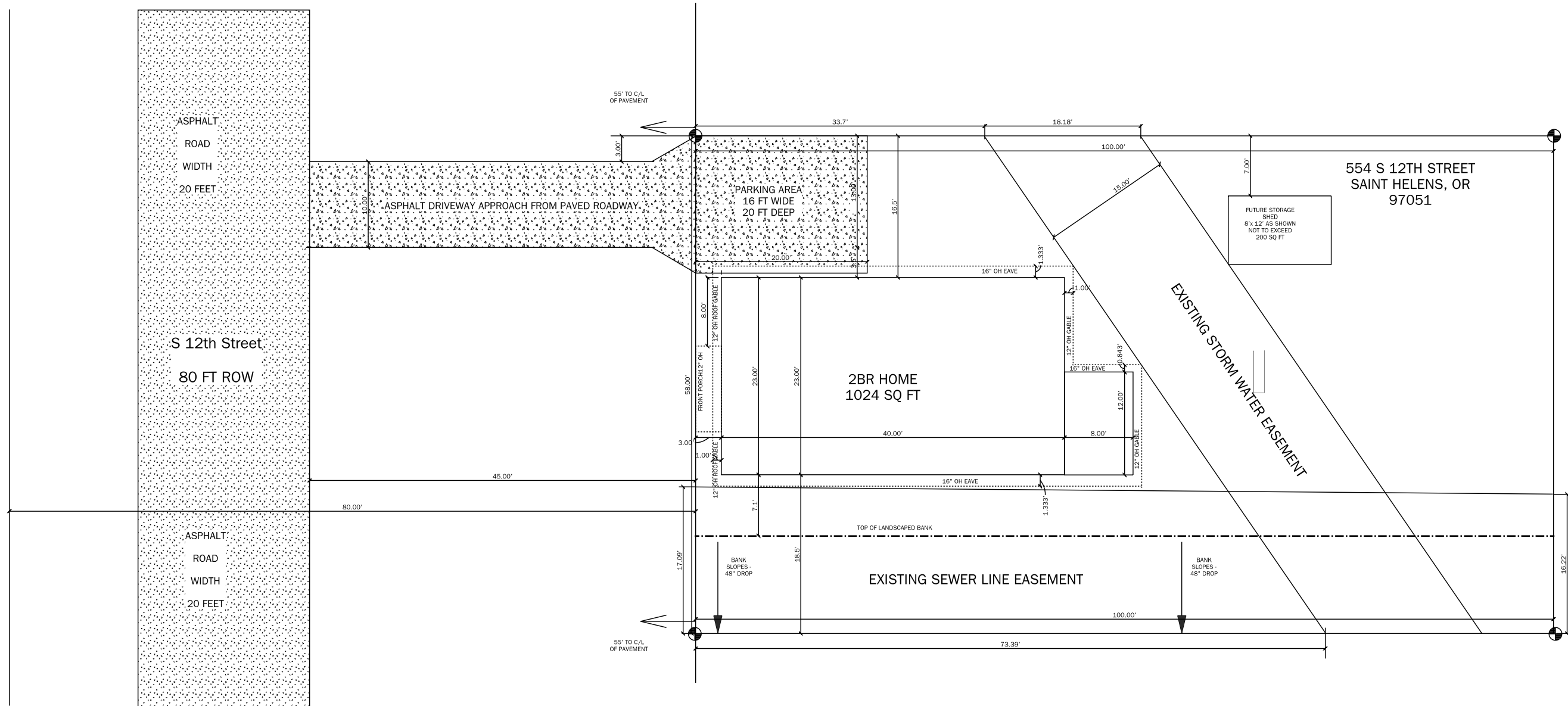
**REVISIONS**

DATE	REVISION
7 JAN 25	VER 7

DATE	10 AUG 2024
SCALE	1" = 15'

**SITE PLAN**

**A 1.0**





Architectural  
Design  
Services

David Bonn  
bonndesign@yahoo.com  
971.203.3633

CLIENT:

COLUMBIA COUNTY  
HABITAT FOR HUMANITY  
ST HELENS, OR

PROJECT:

NEW SINGLE FAMILY  
RESIDENCE  
ON A VACANT LOT AT  
554 S 12TH STREET  
SAINT HELENS, OR  
97051

REVISIONS

DATE	REVISION
DEC 12, 2024	VER 7

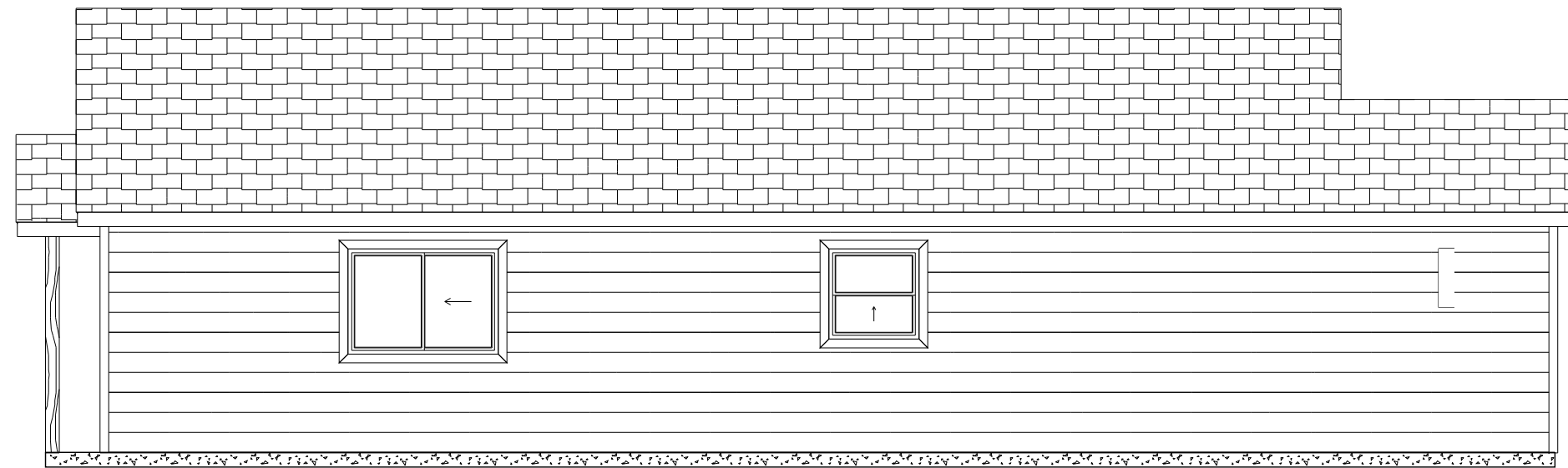
DATE	10 AUG 2024
SCALE	3/16" = 1'- 0"

ELEVATIONS

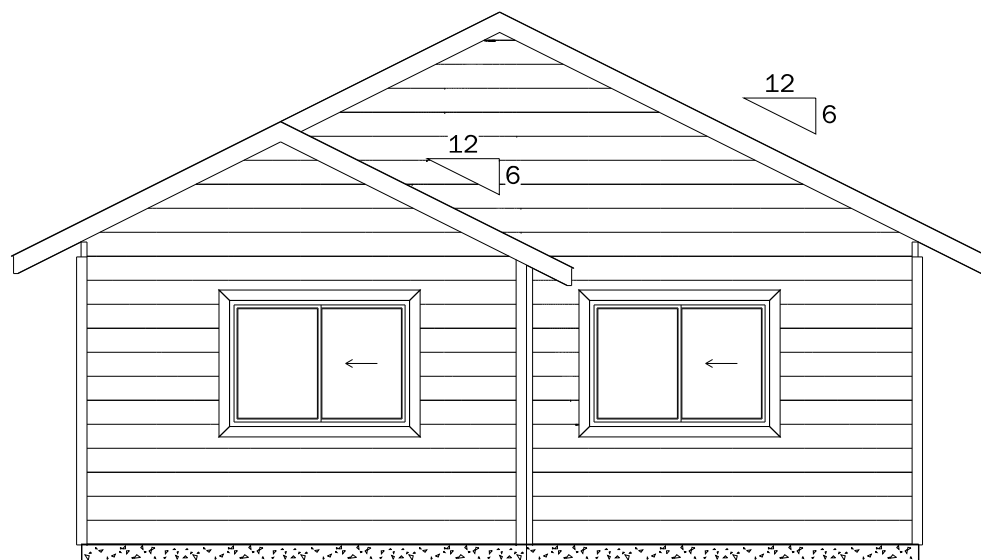
A 1.1



ELEVATION - LEFT OF FRONT



ELEVATION - RIGHT OF FRONT



REAR ELEVATION



FRONT ELEVATION

ORSC 2023 APPLIANCE INSTALLATION  
 Attach manufacturer's installation & operating instructions per M1307.1  
 Anchor appliances per M1307.2  
 Elevate ignition source per M1307.3  
 Protect from impact per M1307.3.1 and Figure M1307.3.1

2023 ORSC M1507  
 MECHANICAL VENTILATION  
 Venting to exterior:  
 Range Hood 150 CFM Min.  
 Laundry Room 50 CFM Fan Min.  
 Bathroom  
 80 CFM Fan Min. Intermittent  
 Less than 1 Sone.  
 20 CFM Fan Min. Continuous  
 Less than 3 Sone

EXTERIOR WALL-2x6  
 2 x 6 Framing @ 24" OC  
 unless otherwise noted.  
 5.5" Insulation - R21  
 7/16 OSB structural sheathing  
 or approved alternate.  
 Approved water-resistive barrier  
 and wall drainage system  
 per Section R703  
 2023 ORSC

2023 ORSC Section R 314 -SMOKE ALARMS  
 110V ac primary power w/ battery back-up  
 all detectors interconnected. Install alarms in each sleeping  
 room & adjacent common areas, and on each addition level.  
 2023 ORSC Section R315 - CARBON MONOXIDE DETECTORS  
 Install combination detectors for Smoke & Carbon Monoxide  
 where a new carbon monoxide source is introduced.

2023 ORSC from SECTION R310.2  
 EMERGENCY ESCAPE & RESCUE OPENING  
 Maximum Sill Height - 44 inches  
 Minimum Opening Area  
 5.0 Sq. Ft. @ Grade  
 5.7 Sq Ft. @ 2+ stories above grade  
 Min. net clear opening Height - 24 inches  
 Min. net clear opening Width - 20 inches  
 Inside Operable - no restraints

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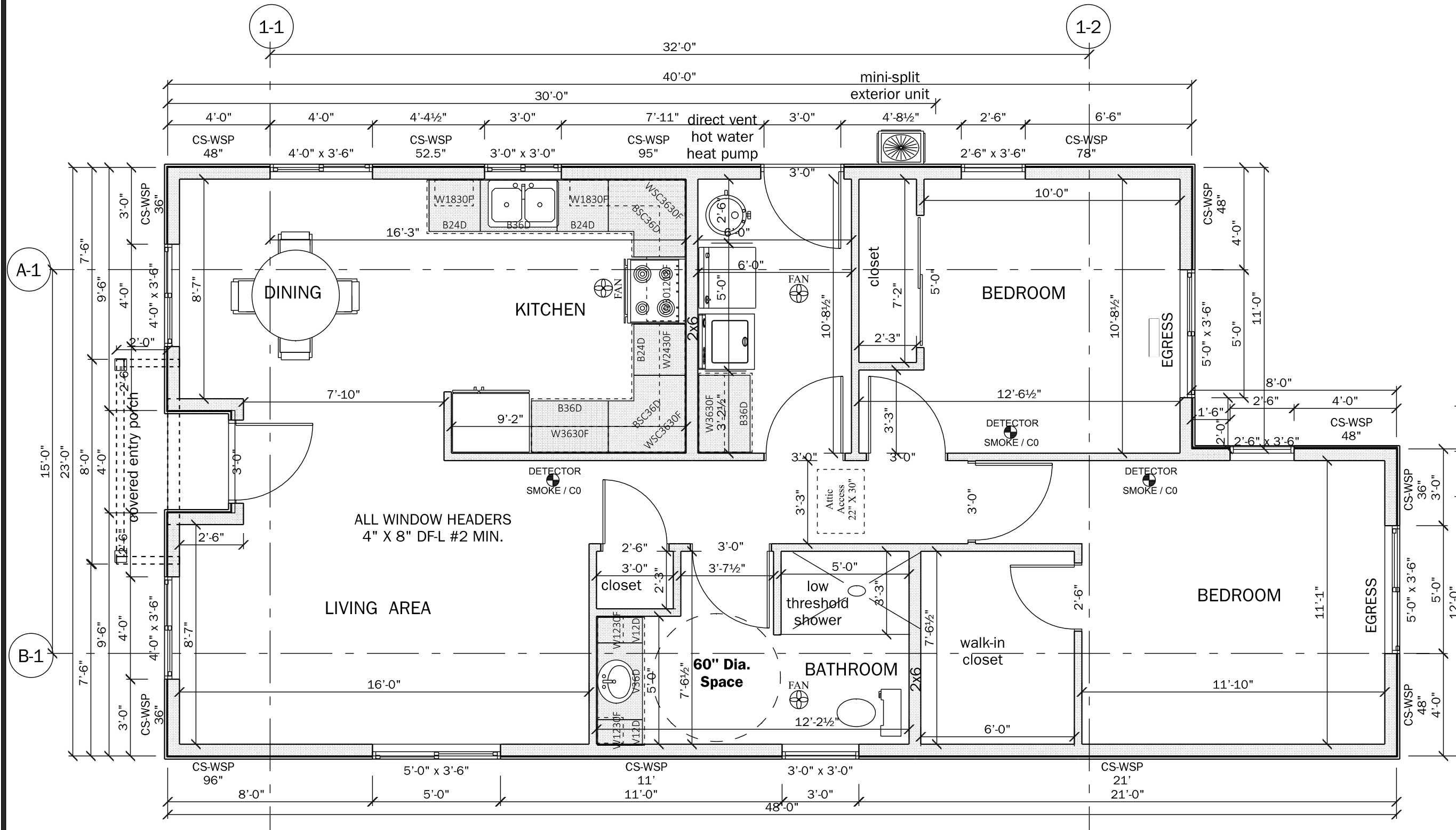
REVISIONS

DATE	REVISION
DEC 12, 2024	REV 7

DATE	12 JAN 2025
SCALE	1/4" = 1'-0"

FLOOR PLAN

A 1.2





# FEE-IN-LIEU OF SIDEWALK AND OTHER FRONTAGE IMPROVEMENTS Worksheet

Updated July 12, 2024

St. Helens Municipal Code 17.152.060 requires sidewalks and frontage improvements to be constructed, replaced or repaired to City design standards as set forth in the standard specifications manual (a) on both sides of arterial and collector streets at the time of street construction, or (b) on both sides of all other streets and in pedestrian easements and rights-of-way along all portions of the property designated for pedestrian ways in conjunction with development of the property. Frontage improvements may also include a planter/ landscape strip for arterial or collector streets except where there is inadequate right-of-way, where curbside sidewalks already exist on predominant portions of the street; where it would conflict with utilities, or where the adopted transportation systems plan (TSP) or other adopted street plan calls for a different section. Applicant may request to pay a fee in lieu of constructing required sidewalks and frontage improvements when (a) there is no existing or planned sidewalk network in the area, (b) there is a planned sidewalk or multi-use pathway in the vicinity of the site, or an existing multi-use pathway stubbing into the site that would provide better pedestrian connectivity, (c) when physical improvements are present along an existing or proposed street that would prevent a reasonable installation within the right-of-way, (d) when sidewalks and other frontage improvements would be located on land with cross slopes greater than nine percent, or other conditions that would create a potential hazard, or (e) the City determines there are other situations unique to the site that would prevent a reasonable installation within the right-of-way or create a potential hazard. Fee shall be not less than 125 percent of the cost to perform the work, as determined by the city engineer, based on the applicable city standards in effect at the time of application. Or the city engineer may require the applicant's engineer to provide a cost estimate, subject to review and approval by the city, to determine the cost to perform the work. Fee shall be paid prior to plat recording or issuance of a building or development permit. For questions regarding frontage improvements fee in lieu please contact [Engineering@sthelensoregon.gov](mailto:Engineering@sthelensoregon.gov).

1. APPLICANT	
<u>Name</u>	<u>Mailing Address (City, State, Zip Code)</u>
<u>Phone Number</u>	<u>Email Address</u>
<u>Building Permit No.</u>	<u>Site Address</u>

**Description of Development and justification for sidewalks and frontage improvement fee in lieu of:**  
 80 feet of frontage for single family dwelling.

2. SIDEWALK IMPROVEMENTS FEE IN LIEU			
	<u>Length, LF</u>	<u>Unit Price/LF</u>	<u>Fee in Lieu</u>
• Local Street, 5-ft Wide Concrete Sidewalk, 4" Thick	<input type="text" value="80"/>	\$45.00	\$ 3,600.00
• Minor Arterial or Collector Street, 6-ft Wide Concrete Sidewalk, 4" Thick	<input type="text"/>	\$56.00	\$ -
• Major Arterial, 8-ft Wide Concrete Sidewalk, 4" Thick	<input type="text"/>	\$72.00	\$ -
<b>SIDEWALK FEE IN LIEU</b>			
\$			<b>3,600.00</b>

3. DRIVEWAY APRON FEE IN LIEU			
	<u>Area, SF</u>	<u>Unit Price/SF</u>	<u>Fee in Lieu</u>
• Local Street - Concrete Driveway Apron, 6" Thick	<input type="text"/>	\$7.50	\$ -
• Minor Arterial or Collector - Concrete Driveway Apron, 6" Thick	<input type="text"/>	\$9.00	\$ -
• Major Arterial - Concrete Driveway Apron, 6" Thick	<input type="text"/>	\$12.00	\$ -
<b>DRIVEWAY APRON FEE IN LIEU</b>			
\$			<b>-</b>

**4. CURB AND GUTTER FEE IN LIEU**

Item #6.

	<u>Length, LF</u>	<u>Unit Price/LF</u>	<u>Fee in Lieu</u>
• Concrete Curb & Gutter (Frontage Length)	80	\$23.00	\$ 1,840.00
<b>CURB &amp; GUTTER FEE IN LIEU</b>			
			<b>\$ 1,840.00</b>

**5. HALF STREET IMPROVEMENTS FEE IN LIEU**

	<u>Area, SF</u>	<u>Unit Price/SF</u>	<u>Fee in Lieu</u>
• Half-Street Improvements for Local Street is 3-inch-Depth Asphalt Pavement, 17-ft Width (includes 10-inches Base Rock)		\$7.50	\$ -
• Half-Street Improvements for Minor Arterial or Collector Street is 4-inch-Depth Asphalt Pavement, 20-ft Width (includes 15-inches Base Rock)		\$10.00	\$ -
• Half-Street Improvements for Major Arterial is 4-inch-Depth Asphalt Pavement, 30-ft Width (includes 16-inches Base Rock)		\$10.25	\$ -
<b>HALF STREET IMPROVEMENTS FEE IN LIEU</b>			
			<b>\$ -</b>

**6. OTHER FRONTAGE IMPROVEMENTS FEE IN LIEU**

	<u>Each, LS</u>	<u>Unit Price</u>	<u>Fee in Lieu</u>
•		\$ -	\$ -
•		\$ -	\$ -
•		\$ -	\$ -
<b>OTHER IMPROVEMENTS FEE IN LIEU</b>			
			<b>\$ -</b>

<b>TOTAL SIDEWALK AND OTHER FRONTAGE IMPROVEMENTS FEE-IN-LIEU</b>	<b>\$ 5,440.00</b>
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Additional Comments:

**8. OFFICE USE ONLY**

Reviewed By - Print Name and Title \_\_\_\_\_ Sign Name \_\_\_\_\_ Date \_\_\_\_\_



# SYSTEM DEVELOPMENT CHARGE WORKSHEET

## Residential Projects

Effective June 2, 2022

(One and Two Family Dwellings)

System Development Charges (SDCs) are collected by the City to help offset the impact your project will add to the City's infrastructure and are one-time charges assessed on new development (growth) to pay for the costs of expanding public facilities. Growth creates additional infrastructure demands and increases the need for capital improvements. SDCs provide a mechanism to allow new growth in the community to pay for its share of infrastructure costs for water, wastewater, drainage, streets, and parks. For questions regarding SDCs, please contact Engineering@sthelensoregon.gov.

<b>1. APPLICANT</b>	
<b>Name</b>	<b>Mailing Address (City, State, Zip Code)</b>
<b>Phone Number</b>	<b>Email Address</b>
<b>Building Permit No. (If Known)</b>	<b>Site Address (If Known)</b>

**Description of Development;** i.e. Single Family Dwelling, Duplex, Change in Use, Expansion, etc.

### 2. WATER SYSTEM DEVELOPMENT CHARGE

#### I. Water Meter

Meter Size	Quantity	Fee per Meter	Fee
3/4-inch meter	1	\$3,099	\$ 3,099.00
1-inch meter		\$5,165	
Other meter: _____			

#### II. Water System Connection

Connection	Quantity	Fee Per Connection	Fee
3/4" meter and service Single Family	1	\$1,500	\$ 1,500.00
3/4" meter and service Duplex		\$3,000	
3/4" meter only, Single Family (Subdivision)		\$225	
3/4" meter only, Duplex (Subdivision)		\$450	
1" or larger meter will be charged minimum fee of \$1,500 plus actual time and material (T&M) with fee to billed at a later date.		\$1,500	

#### TOTAL WATER SDCs

\$ 4,599.00

Is development is exempt from Water SDCs? Please provide reason below,

### 3. WASTEWATER SYSTEM DEVELOPMENT CHARGE

#### I. Wastewater SDC (determined by the water meter size)

Meter Size	Quantity	Fee per Meter	Fee
3/4-inch meter	1	\$6,158	\$ 6,158.00
1-inch meter		\$10,263	
Other meter: _____			

#### II. Wastewater System Connection

Connection	Quantity	Fee Per Connection	Fee
• 4-inch diameter sewer main tap	1	\$150	\$ 150.00

- Time & Material (T&M) for sanitary sewer main taps larger than 4-inch diameter.
- No fee if approved sewer main tap exists.

#### TOTAL WASTEWATER SDCs

\$ 6,308.00

Is development is exempt from Wastewater SDCs? Please provide reason below,

**4. STORMWATER SYSTEM DEVELOPMENT CHARGE**

Item #6.

**I. Stormwater SDC includes all new impervious surfaces including roofs, walks, pavement, slabs, and driveways.**

Drainage Residential Unit (DRU). One drainage residential unit is the impervious surface area which is estimated to place approximately equal demand on the public stormwater system as that placed by an average residential dwelling unit. One DRU equals 2,500 square feet of impervious surface. The Stormwater SDC Fee is calculated by multiplying the total square footage of impervious surface by \$0.8708. Rate is based in the formula below.

<u>(sq. ft. of Impervious Surface) x (\$2.177)</u> 2,500 sq.ft.	<u>Enter Total Impervious Surface, sq.ft.,</u>  1,344	<u>Fee</u>  \$ 1,170.36
--	---	-------------------------------

**II. Stormwater System Connection**

<u>Connection</u>	<u>Quantity</u>	<u>Fee Per Connection</u>	<u>Fee</u>
• 4-inch diameter storm main or catch basin tap	1	\$150	\$ 150.00
• Time & Material (T&M) for storm drain or catch basin taps larger than 4-inch diameter			
• No fee if approved storm drain or catch basin tap exists.			

<b>TOTAL STORMWATER SDCs</b>	
\$	<b>1,320.36</b>

Is development is exempt from Stormwater SDCs? Please provide reason below,

**5. TRANSPORTATION SYSTEM DEVELOPMENT CHARGE**

**Transportation SDC are based on Institute of Transportation Engineers (ITE) Trip Generation Manual**

Transportation SDC for single family residential and duplex projects is calculated from the estimated number of PMPHVTs (PM Peak Hour Vehicle Trips) which will be generated by the residence multiplied by the total transportation SDC of \$4,478 per the PM Peak Hour Vehicle Trip for the appropriate ITE land use category.

<u>Land Use</u>	<u>PMPHVT</u>	<u>Per Dwelling Unit (DU)</u>	<u>Fee = PMPHVT X # of DU X \$4,478</u>
(210) Single Family Detached Housing	0.99	1	\$ 4,433
(220) Apartment - Duplex)	0.56		
Other, please enter below, <input type="text"/>			

See System Development Charges and Other Fees Sheet

<b>TOTAL TRANSPORTATION SDCs</b>	
\$	<b>4,433.22</b>

Is development is exempt from Transportation SDCs? Please provide reason below,

**6. PARK SYSTEM DEVELOPMENT CHARGE**

		<u>Per Dwelling Unit</u>	<u>Fee</u>
Park System SDC for residential development for a Single Family Dwelling is .....	\$2,944	1	\$ 2,944.00
Park System SDC for residential development for a Duplex .....	\$2,904		

<b>TOTAL PARK SYSTEM SDCs</b>	
\$	<b>2,944.00</b>

Is development is exempt from Park System SDCs? Please provide reason below,

<b>TOTAL SYSTEM DEVELOPMENT CHARGES</b>	<b>\$ 19,604.58</b>
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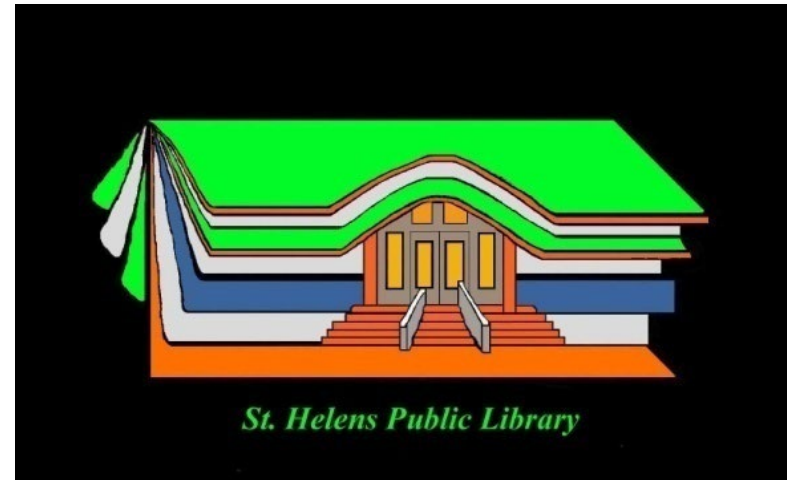
Additional Comments:

**8. OFFICE USE ONLY**

Reviewed By - Print Name and Title _____	Sign Name _____	Date _____
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# St. Helens Public Library

Semiannual Report to City Council  
February 5, 2025



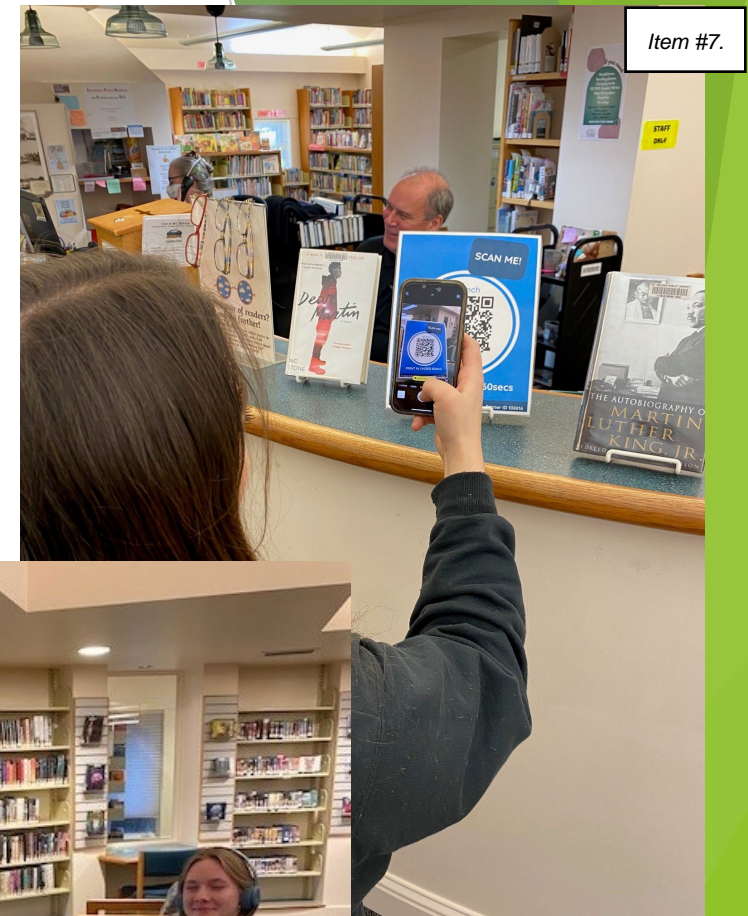


# 2023 - 2028 STRATEGIC PLAN

Goal 1 Develop the Library as the community's "living room."

Goal 2 Engage the community in lifelong learning.

Goal 3 Enhance access to library services.





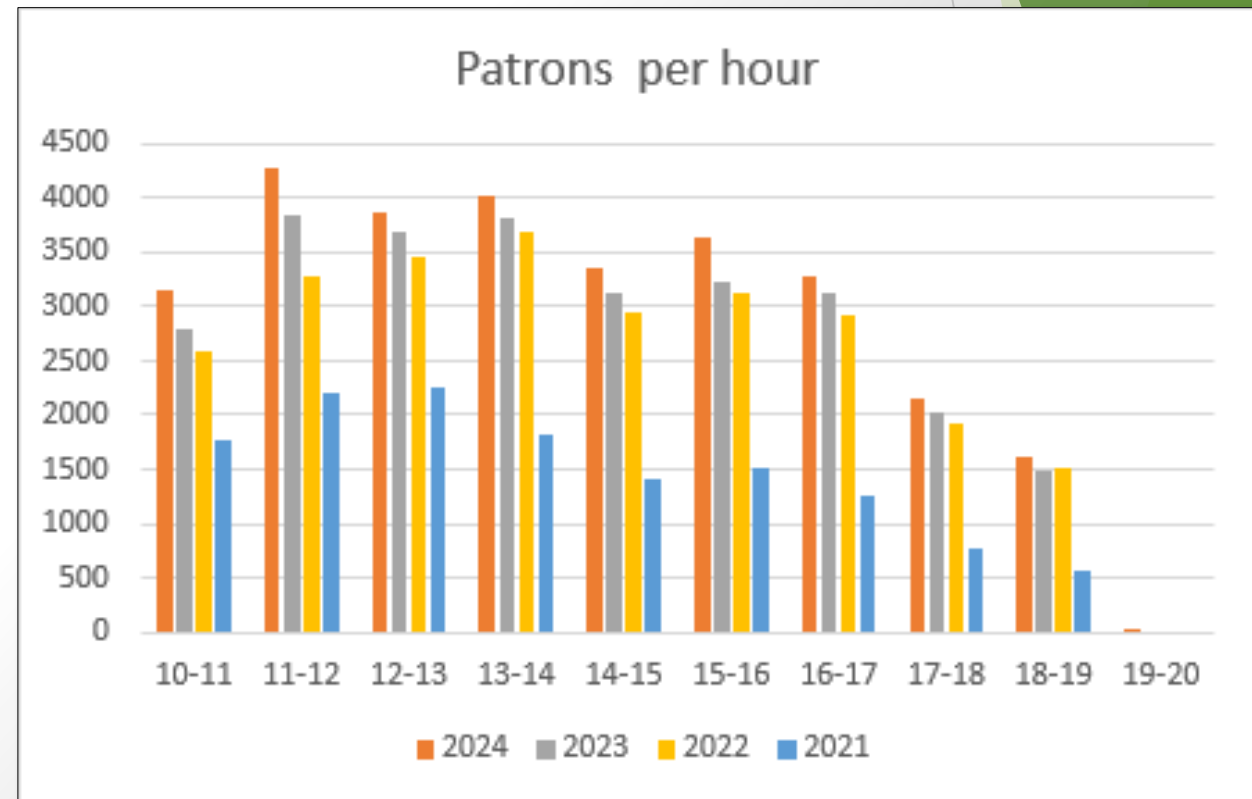


# BUILDING USE

- ▶ 65,737 building visits in 2024
- ▶ *Building hours*
  - ▶ Monday - Thursday, 9:30 am to 7:00 pm
  - ▶ Friday, 9:30 am to 5:00 pm
  - ▶ Saturday, 9:30 am to 2:00 pm
- ▶ *Library hours*
  - ▶ Monday - Thursday, 10:00 am to 7:00 pm
  - ▶ Friday, 10:00 am to 5:00 pm
  - ▶ Saturday, 10:00 am to 2:00 pm
- ▶ Wi-Fi, 5:00 am to 12:00 am
- ▶ Auditorium and Armstrong Room
  - ▶ Library-sponsored programs and events
  - ▶ Nonprofit organizations, governmental agencies, community events, and private gatherings

# LIBRARY USE

- ▶ Library visits
  - ▶ 30,172 in 2024
  - ▶ 26,630 in 2023
- ▶ Average 100.24 patrons/day
- ▶ 2.03 visits per capita in 2024\*



\* Based on St. Helens population: 14,492



# LIBRARY STAFFING

# PATRON USE

# REFERENCE

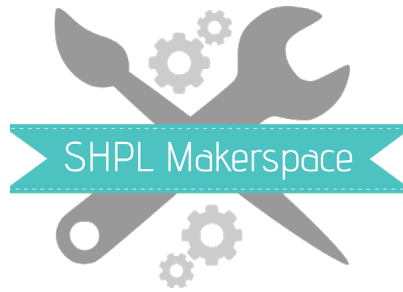
- ▶ Paid staff per capita\* 0.40
- ▶ Registered patrons 3,204
- ▶ Percent of population registered 21.35%
- ▶ Reference questions answered 3,692
- ▶ Number of open hours 2,578

\* Based on St. Helens population: 14,492



# SAMPLES OF LIBRARY RESOURCES

- ▶ 65,737 Items borrowed in 2024
- ▶ 42,000+ items owned
- ▶ 200+ Library of Things
  - ▶ Mobile hotspots, telescope, hand tools, Air Fryer, robotics, musical instruments, bicycle repair kit, and much more
- ▶ Multiple online databases and reading/listening resource access
- ▶ Seven public computers
  - ▶ Finding and applying for jobs, using Federal forms, filing court documents, homework, entertainment

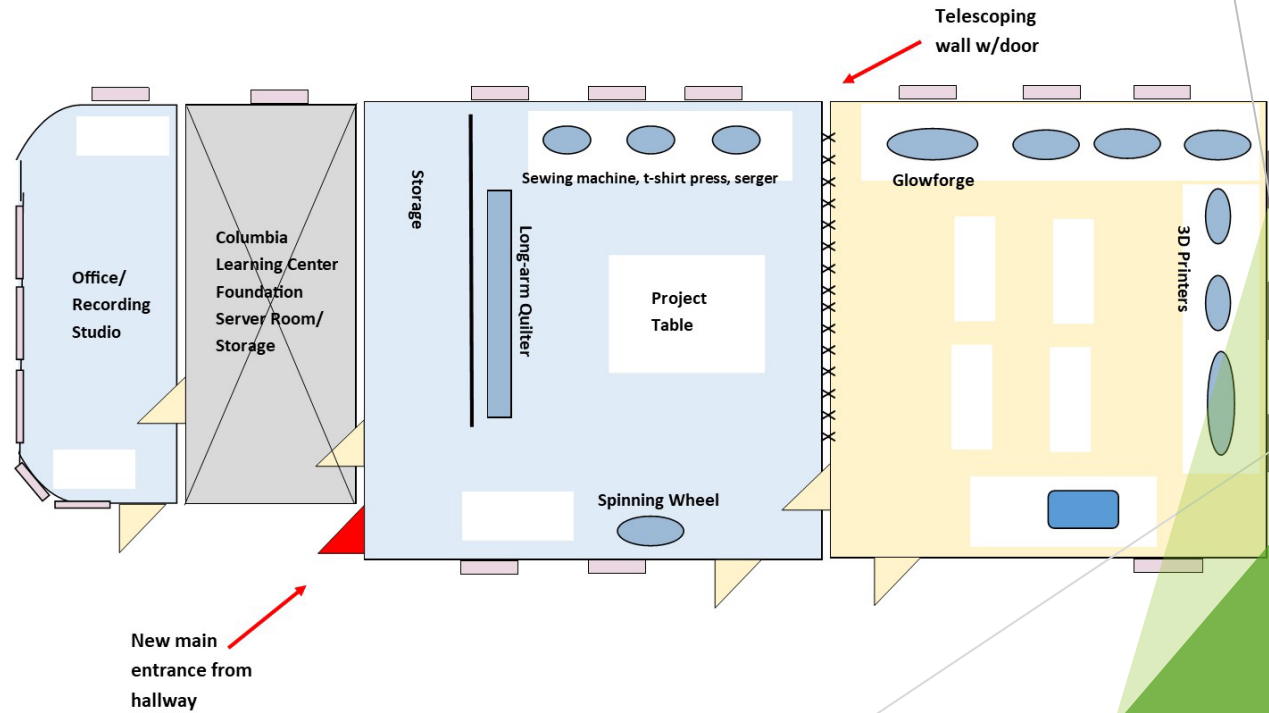


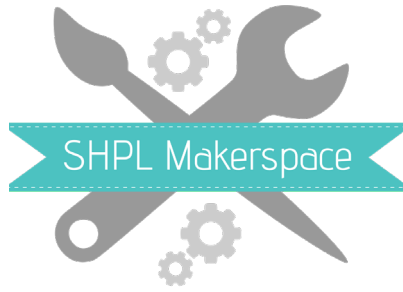
► Expansion Plans

- March opening (tent.)
- Fundraising for flooring, furnishings and equipment
- Renovating MS-A
  - Sinks
  - Tables and storage
- Renovating MS-C for recording studio and local history collection



- Infrastructure Needed (external funding)**
- Large project table/ADA
  - Worktables (4)
  - Enlarge sink
  - Shelving units for storage (8)
  - Improve lighting in new space
  - New tile floor

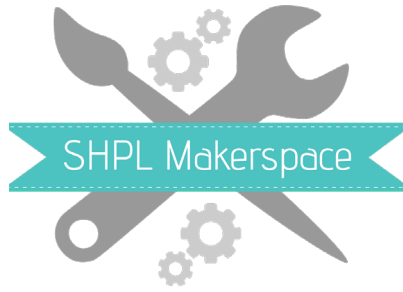




- ▶ 111 users (October - December 2024)
  - ▶ 84 adults
  - ▶ 22 - ages 5 to 13
  - ▶ 5 - ages 14 - 17
- ▶ 57 hours open
- ▶ Volunteers
  - ▶ Present programs
  - ▶ Repair and prepare equipment
  - ▶ Assist users
- ▶ Outreach

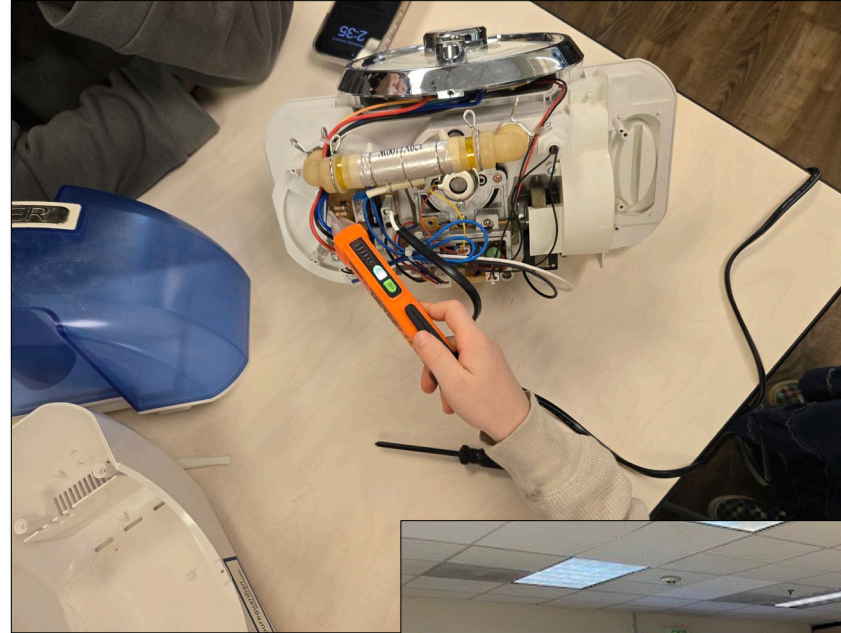


Item #7.



## ▶ Programming

- ▶ Weekly certification classes required for some equipment, e.g., 3D printer
- ▶ Biweekly Maker three-hour open hours
- ▶ Biweekly three-hour blocks for half-hour appointments
- ▶ Monthly Maker Kids STEAM Wednesday (ages 6 to 10)
- ▶ Monthly Junior Makers STEAM Wednesday (ages 10 - 14)
- ▶ Monthly Teen Makers STEAM (ages 13 - 17)
- ▶ Special Programs



# SEED EXCHANGE

- ▶ Partnership with committee of OSU Master Gardeners
- ▶ Free seeds to share and take
- ▶ Programs - seed saving
- ▶ In the future
  - ▶ Specialized gardens
  - ▶ Programs





# YOUTH SERVICES

- ▶ Regular programming
  - ▶ Early literacy guidance
  - ▶ Weekly storytimes
  - ▶ LEGO Free Play
  - ▶ Makerspace
  - ▶ Teen Anime
- ▶ Special programs
- ▶ Summer Library Challenge
- ▶ Outreach





# ADULT PROGRAMS

- ▶ Adults and Crafts monthly
- ▶ Book Club monthly
- ▶ Genial Genealogists bimonthly
- ▶ Biannual Genealogist Conference
- ▶ Special programs



# SUMMER LIBRARY CHALLENGE (JUNE TO AUGUST)

## ► Minutes logged

► Youth	50,491
► Teens	75,164
► Adults	79,292

## ► Registered readers

► Youth	284
► Teens	57
► Adults	132



# LIBRARY STAFF

- ▶ Library Director (1.0 FTE)
- ▶ Patron Services Librarian (1.0 FTE)
- ▶ Youth and Makerspace Librarian (1.0 FTE)
- ▶ Library Technician - cataloging (1.0 FTE)
- ▶ 4 Library Assistants (2.0 FTE)

# SERVICES

- ▶ Reader's advisory
- ▶ Early literacy
- ▶ In-depth research
- ▶ Homework help
- ▶ Employment and business
- ▶ Local history
- ▶ Active learning
- ▶ Community outreach



# KEY STAFF TRAINING


- ▶ Mandatory reporters
- ▶ NARCAN use
- ▶ CCMH Crisis Line support
- ▶ CPR and AED
- ▶ Ongoing professional development
- ▶ Improving front-line service
- ▶ Cyber security
- ▶ City-required

# SMALL BUSINESS RESOURCES CORNER

- ▶ Funded in part by GRO Greater St. Helens
- ▶ First in Columbia County, model used by other county libraries
- ▶ Small meetings
- ▶ Private study
- ▶ Connections to Makerspace
- ▶ Partnering with Small Business Resource Center



# LIBRARY BOARD



## ST. HELENS COOLING CENTER INFORMATION

**ST. HELENS PUBLIC LIBRARY (COLUMBIA CENTER)**  
375 S. 18th Street., St. Helens, OR

**Friday, July 5**  
10 a.m. to 8 p.m.

**Saturday, July 6**  
10 a.m. to 8 p.m.

**Sunday, July 7**  
2 p.m. to 8 p.m.

**Monday, July 8**  
10 a.m. to 8 p.m.

**Tuesday, July 9**  
10 a.m. to 8 p.m.

The St. Helens Public Library is located inside the **Columbia Center**. Food and drinks are allowed in the Columbia Center lobby. Limited bottled water will be available. Restrooms and a drinking fountain are available. Only service animals are allowed inside the building. Other pets will be allowed on a leash or in a carrier on the covered porch as long as they are attended by a person (no livestock, please). For questions about this location, call the Library at 503-397-4544.

**OTHER LOCATIONS TO STAY COOL:**

<b>St. Helens Senior Center</b> 375 S. 15th Street 503-397-3377	<b>St. Helens Alano Club</b> 215 N 6th Street 503-397-9530	<b>Oregon Trail Lanes</b> 735 S. Columbia River Highway 503-397-1011
---	--	--

**Fri., July 5: 8 a.m. to 2 p.m.**  
**Mon., July 8: 8 a.m. to 2 p.m.**  
**Tues., July 9: 8 a.m. to 2 p.m.**

- Open to all ages
- Pets on leash or in a carrier allowed inside (no livestock)
- Food and drinks allowed
- Water and restrooms available

**Fri., July 5: 10 a.m. to 9 p.m.**  
**Sat., July 6: 10 a.m. to 9 p.m.**  
**Sun., July 7: 10 a.m. to 9 p.m.**  
**Mon., July 8: 10 a.m. to 9 p.m.**  
**Tues., July 9: 10 a.m. to 9 p.m.**

- Open to all ages
- No pets inside, pets under outside covered shelter allowed
- Water and restrooms available

**Fri., July 5: 9 a.m. to 11 p.m.**  
**Sat., July 6: 9 a.m. to 11 p.m.**  
**Sun., July 7: 9 a.m. to 8 p.m.**  
**Mon., July 8: 9 a.m. to 10 p.m.**  
**Tues., July 9: 9 a.m. to 10 p.m.**

- Open to all ages
- Water and restrooms available
- No pets allowed inside; pets outside under covered breezeway allowed

For the latest information, visit [www.sthelensoregon.gov](http://www.sthelensoregon.gov)

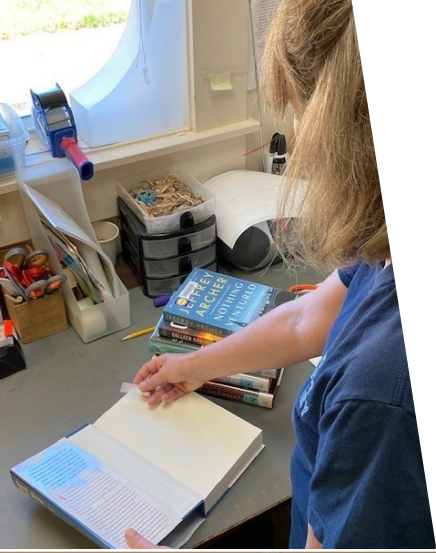


- ▶ Aaron Martin, President
- ▶ Fatima Salas, Vice President
- ▶ Members
  - ▶ Robert Dunn
  - ▶ Jay Echternach
  - ▶ Ellen Jacobson
  - ▶ Jana Mann
  - ▶ Lynne Pettit
  - ▶ Diana Wiener
  - ▶ [vacant]



# VOLUNTEERS IN 2024

- ▶ 27 volunteers
- ▶ Logged 954 hours
- ▶ Value of volunteer time \$32.27/hour -- \$30,785.58
- ▶ Non-specialized tasks
  - ▶ Shelving
  - ▶ checks book order on shelves
  - ▶ book repair
  - ▶ prepares items for use
  - ▶ and more



# FRIENDS OF ST. HELENS PUBLIC LIBRARY

- ▶ Purchased new Glowforge for Makerspace
- ▶ Funded
  - ▶ Summer Library Challenge programs
  - ▶ Book Club books
  - ▶ Genealogy Conference
- ▶ Semiannual book sales
- ▶ Bookshelves in lobby sales
- ▶ Volunteer support for special programs
- ▶ Little Libraries
- ▶ Donates books to WIC, Broadleaf Arbor, others

## Officers

- ▶ Pam Benham, President
- ▶ Nancy Tarnai, Vice President
- ▶ Charlotte Hart, Treasurer
- ▶ Marilyn Cade, Secretary



# COMMUNITY PARTNERS

Recreation Programs	Youth ERA	GRO Greater St. Helens	Small Business Development Center	Columbia County Economic Team	Columbia County Mental Health
Oregon State University Cooperative Extension Service	Columbia Health Services	Amani Center	Columbia County Public Health Department	Columbia County Emergency Management	Arts Guild
Writers Guild	St. Helens Public Library Ukelele Orchestra	St. Helens Police Department	Columbia Learning Center Board	Community Action Team	Friends of St. Helens Public Library
C.E.R.T.	St. Helens School District	State Library of Oregon	St. Helens Elks Lodge #1999	Oregon Library Association	Others



# THANK YOU!



# ATTACHMENT A -

## PROPOSER INFORMATION AND CERTIFICATION SHEET

**Legal Name of Proposer:** Mason, Bruce & Girard, Inc.

**Address:** 707 SW Washington Street, Suite 1300 **City, State, Zip:** Portland, OR 97205

**State of Incorporation:** Oregon **Entity Type:** Corporation

**Contact Name:** Brent Keller **Telephone:** 503-515-3851 **Email:** bkeller@masonbruce.com

**Oregon Business Registry Number (if required):** 141767-13

**Any individual signing below hereby certifies they are an authorized representative of Proposer and that:**

1. Proposer understands and accepts the requirements of this RFP. By submitting a Proposal, Proposer agrees to be bound by the Contract terms and conditions in Attachment D and as modified by any Addenda, except for those terms and conditions that Agency has reserved for negotiation, as identified in the RFP.
2. Proposer acknowledges receipt of any and all Addenda to this RFP.
3. Proposal is a Firm Offer for 90 days following the Closing Date and Time.
4. If awarded a Contract, Proposer agrees to perform the scope of work and meet the performance standards set forth in the final negotiated scope of work of the Contract.
5. I have knowledge regarding Proposer's payment of taxes and by signing below I hereby certify that, to the best of my knowledge, Proposer is not in violation of any tax laws of the state or a political subdivision of the state, including, without limitation, ORS 305.620 and ORS chapters 316, 317 and 318.
6. Proposer does not discriminate in its employment practices with regard to race, sex, creed, age, religious affiliation, gender, disability, veteran status, sexual orientation, or national origin. When awarding subcontracts, Proposer does not discriminate against any business certified under ORS 200.055 as a disadvantaged business enterprise, a minority-owned business, a woman-owned business, a business that a service-disabled veteran owns or an emerging small business. If applicable, Proposer has, or will have prior to contract execution, a written policy and practice, that meets the requirements described in ORS 279A.112 (formerly HB 3060), of preventing sexual harassment, sexual assault and discrimination against employees who are members of a protected class. The City may not enter into a contract with an anticipated contract price of \$150,000 or more with a Proposer that does not certify it has such a policy and practice. See <https://www.oregon.gov/DAS/Procurement/Pages/hb3060.aspx> for additional information and sample policy template.

7. Proposer complies with ORS 652.220 and does not unlawfully discriminate against any of Proposer's employees in the payment of wages or other compensation for work of comparable character on the basis of an employee's membership in a protected class. "Protected class" means a group of persons distinguished by race, color, religion, sex, sexual orientation, national origin, marital status, veteran status, disability, or age.

Contractor's continuing compliance constitutes a material element of this Contract and a failure to comply constitutes a breach that entitles Agency to terminate this Contract for cause.

Contractor may not prohibit any of Contractor's employees from discussing the employee's rate of wage, salary, benefits, or other compensation with another employee or another person. Contractor may not retaliate against an employee who discusses the employee's rate of wage, salary, benefits, or other compensation with another employee or another person.

8. Proposer and Proposer's employees, agents, and subcontractors are not included on:
- A. the "Specially Designated Nationals and Blocked Persons" list maintained by the Office of Foreign Assets Control of the United States Department of the Treasury found at: <https://www.treasury.gov/ofac/downloads/sdnlist.pdf>, or
  - B. the government wide exclusions lists in the System for Award Management found at: <https://www.sam.gov/portal/>
9. Proposer certifies that, to the best of its knowledge, there exists no actual or potential conflict between the business or economic interests of Proposer, its employees, or its agents, on the one hand, and the business or economic interests of the City, on the other hand, arising out of, or relating in any way to, the subject matter of the RFP. If any changes occur with respect to Proposer's status regarding conflict of interest, Proposer shall promptly notify the City in writing.
10. Proposer certifies that all contents of the Proposal (including any other forms or documentation, if required under this RFP) and this Proposal Certification Sheet are truthful and accurate and have been prepared independently from all other Proposers, and without collusion, fraud, or other dishonesty.
11. Proposer understands that any statement or representation it makes, in response to this RFP, if determined to be false or fraudulent, a misrepresentation, or inaccurate because of the omission of material information could result in a "claim" {as defined by the Oregon False Claims Act, ORS 180.750(1)}, made under Contract being a "false claim" {ORS 180.750(2)} subject to the Oregon False Claims Act, ORS 180.750 to 180.785, and to any liabilities or penalties associated with the making of a false claim under that Act.

12. Proposer acknowledges these certifications are in addition to any certifications required in the Contract and Statement of Work at the time of Contract execution.

RT-F  
Authorized Signature

1/23/2025  
Date

Reginald T. Fay, Corporate Secretary  
(Printed Name and Title)

## ATTACHMENT B

### RESPONSIBILITY INQUIRY

The City will determine responsibility of a Proposer prior to award and execution of a Contract. In addition to this form, Agency may notify Proposer of other documentation required, which may include but is not limited to recent profit-and-loss history, current balance statements and cash flow information, assets-to-liabilities ratio, including number and amount of secured versus unsecured creditor claims, availability of short and long-term financing, bonding capacity, insurability, credit information, materials and equipment, facility capabilities, personnel information, record of performance under previous contracts, etc. Failure to promptly provide requested information or clearly demonstrate responsibility may result in an Agency finding of non-responsibility and rejection.

1. Does Proposer have available the appropriate financial, material, equipment, facility and personnel resources and expertise, or ability to obtain the resources and expertise, necessary to demonstrate the capability of Proposer to meet all contractual responsibilities? **YES**  / **NO** .
  
2. Within the last five years, how many contracts of a similar nature has Proposer completed that, to the extent that the costs associated with and time available to perform the contract remained within Proposer's control, Proposer stayed within the time and budget allotted, and there were no contract claims by any party? Number: 3

How many contracts did not meet those standards? Number: 0 If any, please explain.

Response:

3. Within the last three years has Proposer (incl. a partner or shareholder owning 10% or more of Proposer's firm) or a major subcontractor (receiving 10% or more of a total contract amount) been criminally or civilly charged, indicted or convicted in connection with:
  - obtaining, attempting to obtain, or performing a public (Federal, state, or local) contract or subcontract,
  - violation of federal or state antitrust statutes relating to the submission of bids or Proposals, or
  - embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property? **YES**  / **NO** .

If "YES," indicate the jurisdiction, date of indictment, charge or judgment, and names and summary of charges in the response field below.

Response:

4. Within the last three years, has Proposer had:



- any contracts terminated for default by any government agency, or
- any lawsuits filed against it by creditors or involving contract disputes? **YES**  / **NO** .

If "YES," please explain. (With regard to judgments, include jurisdiction and date of final judgment or dismissal.)

Response:

5. Does Proposer have any outstanding or pending judgments against it? **YES**  / **NO** .

Is Proposer experiencing financial distress or having difficulty securing financing? **YES**  / **NO** .

Does Proposer have sufficient cash flow to fund day-to-day operations throughout the proposed contract period? **YES**  / **NO**

If "YES" on the first question or second question, or "NO" on the third question, please provide additional details.

Response:

6. Within the last three years, has Proposer filed a bankruptcy action, filed for reorganization, made a general assignment of assets for the benefit of creditors, or had an action for insolvency instituted against it? **YES**  / **NO** .

If "YES," indicate the filing dates, jurisdictions, type of action, ultimate resolution, and dates of judgment or dismissal, if applicable.

Response:

7. Does Proposer have all required licenses, insurance and/or registrations, if any, and is Proposer legally authorized to do business in the State of Oregon and/or the City of St. Helens? **YES**  / **NO** .

If "NO," please explain.

Response:

8. Pay Equity Certificate. This certificate is required if Proposer employs 50 or more full-time workers and the prospective contract price is estimated to exceed \$500,000. [This requirement does not apply to architectural, engineering, photogrammetric mapping, transportation planning or land surveying and related services contracts.] Does a current authorized representative of Proposer possess an unexpired Pay Equity Certificate issued by the Department of Administrative Services? **YES**  / **NO**  / **N/A** . [If the certificate was provided with the Bid or Proposal submitted for a solicitation related to the prospective

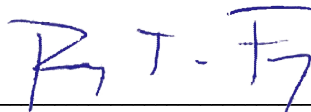
contract, then it is not necessary to resubmit it. Just indicate "see Bid" or "see Proposal" in the response field. **Otherwise, if applicable, submit a copy of the certificate with this form.]**

Response:

**AUTHORIZED SIGNATURE**

By signature below, the undersigned Authorized Representative on behalf of Proposer certifies to the best of his or her knowledge and belief that the responses provided on this form are complete, accurate, and not misleading.

Proposer Name: Mason, Bruce & Girard, Inc.	RFP Name: Forestry Management Services
--	--

	1/21/2025
_____ Authorized Signature	_____ Date
Reginald T. Fay	Corporate Secretary
_____ Print Name	_____ Title

# Request for Proposals for Forestry Management Services

Item #8.

Prepared for  
City of St. Helens



Mason, Bruce & Girard, Inc. (MB&G)  
707 SW Washington Street, Suite 1300  
Portland, OR 97205  
503-224-3445 | [www.masonbruce.com](http://www.masonbruce.com)  
January 24, 2025

## Cover Letter

City of St. Helens  
265 Strand Street  
St. Helens, OR 97051  
jwalsh@sthelensoregon.gov

To John Walsh and the City of St. Helens:

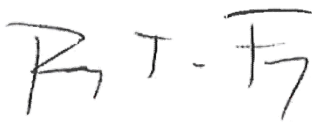
Mason, Bruce & Girard, Inc. (MB&G) is pleased to submit the following proposal in response to the City of St. Helens (City's) request for proposals (RFP) from qualified consultants to continue Forestry Management Services. MB&G understands that the proposal is predicated upon the terms and conditions of this RFP.

MB&G was established in 1921 as a forestry consulting firm and has a long history of forest management services in the Pacific Northwest. We will provide the City of St. Helens with our best forestry team. Key attributes of our team, which shows our qualifications, how we understand the work, and will perform, include:

- Dedicated key staff including a seasoned project manager and lead forester that have decades of experience in Pacific Northwest forest management,
- A deep bench of technical support staff who understand the technical and regulatory elements of forestry management,
- Experience developing and implementing land management plans specifically for municipal ownerships,
- In-house technical experts who can offer support with ecological impact assessment and environmental regulatory compliance issues, Geographic Information Systems (GIS), and other technical specialties.
- 19 years as the City of St. Helens forest management firm.

We look forward to applying our team's collective experience and strengths to your need for forestry management services. Thank you for the opportunity to provide a proposal in response to your RFP. I am an authorized representative of MB&G.

Sincerely,



Reggie Fay  
Corporate Secretary  
rfay@masonbruce.com  
503-287-5769

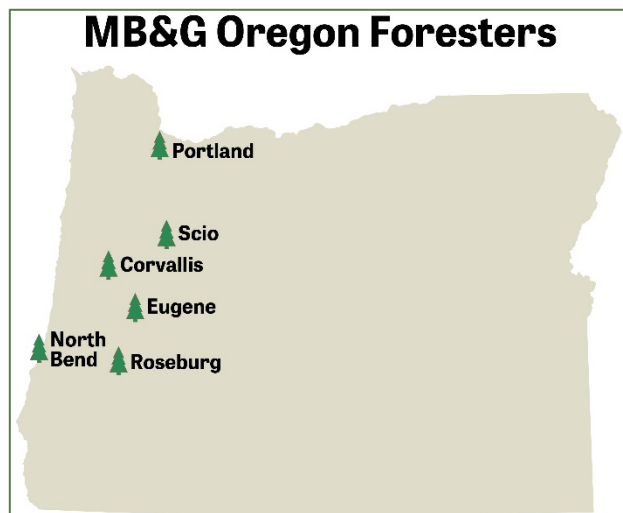
Contact Person:

Brent Keller | [bkeller@masonbruce.com](mailto:bkeller@masonbruce.com) | 503-515-3851

## Proposer Qualifications and Experience

### Firm Background

Mason, Bruce & Girard, Inc. (MB&G) was founded in 1921 by David Mason, an early and vocal advocate for sustained yield forestry. Today, MB&G concentrates on three primary disciplines: forestry, environmental, and geospatial services. Headquartered in Portland, Oregon since inception, MB&G has expanded to include satellite offices in southern Oregon, northern California, and Virginia with additional individual staff working remotely from locations throughout the Pacific Northwest. We have three owners and 60 full-time employees. Work will be performed from employees out of our Portland office.



Since 2006 MB&G has managed the City of St. Helens forestland in the Milton Creek Watershed. During this time, we have put the timber inventory on a sustainable track through consistent and thorough management of pre-merchantable timber and plantations. This has been accomplished without the use of herbicides, except in the case of controlling invasive species such as Scotch Broom or Himalayan Blackberry. At the direction of the City, we have administered the sale of 13 separate timber sales, which generated \$14-million of income to the City from a harvest of 24-million board feet. In the course of harvest operations, we have maintained and improved the City’s forest road system, including the relocation of one main road away from the vicinity of Milton Creek at the request of the Oregon Department of Forestry (ODF). MB&G has also provided support to the City on other projects such as hazard tree marking on Sand Island, LNG Pipeline impact assessment, appraisal of timberland for potential acquisition, and a large-wood enhancement project in Milton Creek. At the time of this proposal, MB&G is finalizing work on a Management Plan to document the City’s forestland goals and policies, and to guide management decisions.

### Litigation

Mason, Bruce & Girard, Inc. has no pending or previous litigation over the past five years related to our work.

### Key Personnel

The key personnel assigned to this project are summarized in Table 1.

**Table 1. MB&G’s key personnel.**

Position	Staff	Location	Roles & Responsibilities
Principal	Reggie Fay	Boise, ID	Project oversight
Project Manager/Senior Forester/Region Manager	Brent Keller	Portland, OR	Project Manager
Forester	Joe Nelson	Portland, OR	Forester

Full resumes for our staff are at the end of this document showing relevant experience and qualifications.

## Similar Experience

### Forestland Management

MB&G's forest management principles are based on the experience of our foresters, analysts, and planners. We offer turnkey forest management services that meet our clients' individual objectives and meet or exceed regulations. Our forest management is tailored to each property and integrates a deep understanding of forestry, wildlife, soil, water quality, aesthetics, social issues, and economics. In addition to managing forestland as a financial investment, our team also helps landowners achieve recreation and conservation goals as well.

We currently manage over 175,000 acres in Oregon, and Washington.

The forestland we manage is owned by a diverse set of clients, including family trusts, municipalities, and timberland investment organizations (TIMOs) who each have unique management goals.

MB&G provides on-the-ground management including all aspects of timber sale layout and administration, site preparation, reforestation, silviculture, GIS analysis, road construction and maintenance, certification, and property protection and oversight. Our team leads the industry in technical innovation and field-tested personnel who are ready to provide forest management services to the City of St Helens.

MB&G has a long history of management in Northwest Oregon and Southwest Washington. We are deeply rooted in the region and have working relationships with the local contractors, landowners, residents, timber buyers, and the state and federal regulatory agencies. We are well respected in the region, which will benefit the City of St Helens.

### Timber Management

MB&G provides turnkey forest management services in Oregon, Washington, and California, including all aspects of timber sale preparation and administration, site preparation, reforestation, road construction and maintenance, and property protection and oversight. Our team of foresters are experienced in timber sale layout and have the background to layout complex units in a variety of terrain. In a typical year, we layout and oversee the harvest of 60+ million board feet.

**The following are previous similar projects performed by MB&G:**



#### **Forest Management – Milton Creek Watershed, City of St Helens, Oregon.**

MB&G has provided overall forestland management of 2,500 acres since 2006. MB&G works to develop and manage budgets, prepare harvest plans, layout timber sales, market timber, and develop contracts. MB&G administers harvest operations and audits timber receipts. We also manage road and silviculture projects, monitor environmental protection projects, and manage both a spatial and tabular forest inventory. An annual report is presented to City Council.

**Forest Management, Haskins Creek Watershed, McMinnville Water & Light Department, Oregon.** MB&G has provided overall forestland management of the City of McMinnville's 6,400-acre municipal watershed since 1965. MB&G worked with the City of McMinnville to develop the Management Plan and we continue to provide landscape and budget management. Management activities regularly include preparation of harvest plans, timber sale layout, timber marketing, and contract development. MB&G administers harvest operations and audits timber receipts. We also manage road and silviculture projects, monitor environmental protection projects, and manage both a spatial and tabular forest inventory. Monthly reports are presented to the Water & Light Commission.



**Reference:** John Dietz, General Manager, McMinnville Water & Light, [jcd@mc-power.com](mailto:jcd@mc-power.com), (503) 472-6158

**Forest Management, Bob's Creek Watershed, Nehalem, Oregon.** MB&G provides overall forestland management of a 1,000-acre municipal watershed. We worked with Nehalem to develop an initial Management Plan. We prepare and manage budgets, prepare harvest plans, lay out timber sales, market timber, and develop contracts. MB&G provides on the ground support by supervising harvest operations, managing all road maintenance and silviculture projects, and monitoring environmental protection projects. In the office, we audit monetary receipts, and manage both spatial and tabular forest inventories. MB&G prepares and presents periodic reports to the City Council.

**Reference:** Lori Longfellow, City Manager, City of Nehalem, [llongfellow@nehalem.gov](mailto:llongfellow@nehalem.gov), (503) 368-5627



**Forest Management, Necanicum River Watershed, Seaside, Oregon.** MB&G worked with the City of Seaside to develop a Management Plan for their 1,000-acre municipal watershed and continues to provide forest management on an as-needed basis. We recently permitted the replacement of two bridges and a large fish pipe. We prepare and present progress reports to the City Council on a periodic basis.

**Reference:** Ed Arden, Public Works Director, City of Seaside, [earden@cityofseaside.us](mailto:earden@cityofseaside.us), (503) 738-5112

## Forestry Management Proposal

### 2.3.1 Assessment of City's tree farm

MB&G will assess the City's Milton Creek Watershed in terms of plantation health and viability, merchantable timber availability, road conditions (surface, ditches), road infrastructure (culverts, bridges), road access (drivability), and overall forest health. Recommendations will be made to the City for needs such as competition control in plantations, pre-commercial thinning, timber harvest, road grading and rocking, culvert replacement, road brushing, salvage logging, and treatment of invasive species.

### 2.3.2 Preparation of bid specifications and logging contracts

MB&G will prepare a Prospectus for each timber sales that will include a Bid Invitation and Draft Contract. Bid Invitations will include detailed maps of the harvest areas, a timber volume summary, minimum bid prices for major species, fixed prices for minor species, scaling specifications, payment requirements, and other provisions such as logging requirements and associated harvest-related projects. The contract schedule and bidding requirements will also be provided in the Bid Invitation. The Draft Contract will include terms of the timber sale.

MB&G has determined through extensive experience that the best approach to selling larger volumes of timber (1-million board feet and greater), is on a stumpage basis, where log buyers bid on the standing volume and pay the City a price that is net of the logging cost, versus a log basis where the City hires the logger and then markets the logs to various buyers based on log sort. Stumpage sales result in higher bid prices as buyers will pay a premium to control the timing and flow of the logs.

### 2.3.3 Marketing of harvested tracts

MB&G maintains a comprehensive list of log buyers in the Pacific Northwest region. Prospectuses will be distributed to roughly 50 potential buyers. An advertisement will be prepared for the City to post on their website. Key buyers are followed-up with by phone to ensure that all questions are answered and they are fully informed of the sale.

### 2.3.4 Administration of contracts for tree planting, thinning, and herbicide application

As tree planting, thinning, or herbicide applications are necessary, MB&G will facilitate these tasks by filing necessary permits and engaging our extensive contractor resources. Contractors will be monitored for overall safety and for quality as follows:

- Tree Planting – Monitor spacing (target is 10-feet by 10-feet), depth and integrity of seedling once planted, proper handling of seedlings, and proper seedling storage during planting season.
- Thinning – Monitor spacing (target is 15-feet by 15-feet), proper species selection, and proper cutting method. MB&G will file necessary permits with the Oregon Department of Forestry (ODF).
- Herbicide Application – Ensure weather conditions are appropriate, confirm appropriate chemicals are being used for the treatment, monitor application rates, and ensure correct species are targeted. MB&G has licensed chemical applicators on staff and will file necessary permits with ODF. It is important to note that herbicides are only used in the City's Milton Creek Watershed forestland to control invasive species.

### 2.3.5 Administration of contracts for logging, including

#### 2.3.5.1 Boundary location;

- Timber sale boundaries will be located and established by MB&G based on stream protection, size limitations, soil impacts, operability, access, efficiency, and optimization of timber value. These boundaries will be delineated in the field and on maps using GIS, GPS, and aerial photography.



- Property boundaries will be located using GPS and information from Columbia County. For property lines where no monumentation exists and the property boundary also acts as a timber sale boundary, a professional land surveyor will be engaged to survey the line, clearly monument the line, and record the survey with the County.

#### ***2.3.5.2 Falling and bucking the contract timber;***

Timber cutters and log processors will be monitored throughout the course of a timber sale to ensure falling and bucking is done in a safe, effective, and quality manner that results in optimum utilization and maximizes value for the City. This includes ensuring that falling results in minimal breakage and that bucking does not result in wasted volume.

#### ***2.3.5.3 Log sorting before delivery;***

##### Stumpage Sales

- The City currently sells timber on a stumpage basis to maximize value. With this approach it is not as critical for the timber sale administrator to monitor sorts other than to ensure that the overall volume is being fully utilized. The volume is paid for on a “camprun” basis, where one price is paid regardless of sort, therefore the destination of the logs is immaterial, as long as the volume is properly utilized.

##### Log Sales

- If we determine that a log sale was necessary or the best approach, MB&G would obtain multiple bids by log sort and seek to maximize value for the City. In this situation it is critical that log sorting is intensely managed and monitored before delivery. A “cutting card” will be developed for the cutters and processors so that they have clear instruction on how to merchandize trees into logs that can be shipped to various destinations as necessary to maximize value. The card will specify cutting rules based on species, diameter, length, and quality. Consistent monitoring would occur on the landing as logs are sorted to ensure that the sorts meet the specifications of the “cutting card”.

#### ***2.3.5.4 Monitoring mill receipts of logs;***

MB&G uses the Log Inventory & Management System (LIMS), which is a Trimble® software product that provides a robust set of log accounting tools. As logs are scaled at various destinations by third party log scalers, this scale information is uploaded into LIMS, where it can be reconciled with the mill receipts and payment settlement information.

#### ***2.3.5.5 Monitoring load tickets;***

Load tickets or Daily Load Reports are provided to MB&G by the logger in the field on a daily or weekly basis. Each load for the sale is sequentially numbered so that loads are strictly accounted for and cannot be shipped to destinations not tied to the sale. This information is then cross-checked with the scale and payment information to confirm that all loads that left the landing are accounted for at their destination.

#### ***2.3.5.6 Preparing payment requests;***

Utilizing the LIMS software, MB&G prepares monthly invoices for log buyers that show detailed species, volume, and price information by load. This ensures that the scale information reconciles with the payment information and the City receives accurate payment. In a log sale scenario where prices may change during the sale, MB&G will make price adjustments as necessary.

**2.3.5.7 Assuring appropriate silvicultural procedures are followed;**

Silviculture includes burning, slashing, tree planting, thinning, and herbicide application.

- Burning – Work with operators to ensure burn piles are constructed correctly, as a key to burning success is proper piling. Coordinate with ODF for permitting and smoke management to ensure environmental integrity and safety. Inspect burn crew operations and confirm all required burn equipment is on site and in working order.
- Slashing – A method to control hardwood competition in plantations as an alternative to chemicals. MB&G will monitor hand cutting of hardwoods to ensure correct species are targeted and planted trees are effectively “released”. MB&G will file necessary permits with ODF.
- Tree Planting – Monitor spacing (target is 10-feet by 10-feet), depth and integrity of seedling once planted, proper handling of seedlings, and proper seedling storage during planting season.
- Thinning – Monitor spacing (target is 15-feet by 15-feet), proper species selection, and proper cutting method. MB&G will file necessary permits with ODF.
- Herbicide Application – Ensure weather conditions are appropriate, confirm appropriate chemicals are being used for the treatment, monitor application rates, and ensure correct species are targeted. MB&G has licensed chemical applicators on staff and will file necessary permits with ODF. It is important to note that herbicides are only used in the City’s Milton Creek Watershed forestland to control invasive species.

**2.3.5.8 Complying with all applicable rules and regulations, including but not limited to any and all state and / or federal environmental regulations as now in effect or may be in effect during life of logging contract;**

- MB&G will file all necessary Notifications of Operations (i.e. permits) with ODF. Notifications are required for harvest, burning, herbicide applications, thinning, and major road projects. MB&G has licensed chemical applicators on staff for monitoring of our licensed chemical applicator contractors.
- If any threatened or endangered species are detected by MB&G or determined as present by ODF, Oregon Department of Fish & Wildlife (ODFW), US Fish and Wildlife (USFW), or other agencies, MB&G will take necessary measures to ensure protection, which may include excluding certain areas from harvest or other activity, or only operating during certain times of the year.
- All harvest unit layout will be compliant with the Oregon Forest Practices Act, including new regulations enacted through the Private Forest Accord. Stream buffer rules will be strictly adhered to, and logging methods will be used that minimize environmental impact.

**2.3.6 Preparing forest products harvest tax forms**

- MB&G will prepare the Forest Products Harvest Tax Form 201 as necessary, referring to harvest summary reports generated from the LIMS software. Note that when timber is sold on a Stumpage Sale basis (the approach currently used by the City), the timber buyer pays the harvest tax and it is not the responsibility of the City.

**2.3.7 Attending at least one (1) City Council meeting annually, or upon request by Council**

- MB&G will prepare an annual report and present it to City Council at one of their monthly meetings. This report will include a rundown of annual activities, recommended future actions, a log market report, and inventory update.
- In addition to the annual meeting, MB&G will meet with City Council at their request.

## Disclosure Exemption Affidavit

MB&G has not submitted Attachment C – Disclosure Exemption Affidavit as MB&G does not have any information in the proposal that is exempt from disclosure under Oregon Public Records Law (ORS 192.311 through 192.478).



## Brent Keller

### Senior Forester/ Region Manager/ MB&G Associate

Brent has over 30 years of experience at MB&G in forest management. His land management, project management, and forest inventory experience is extensive and includes projects across the Western United States, Alaska, and Canada. Brent manages forestland for a variety of clients, including non-industrial forestland owners, local municipalities, and institutional timberland investors. He works directly with all aspects of forestland management and has hands-on experience with harvest planning, timber sale layout, log marketing, contracts, timber sale administration, road maintenance, silviculture, inventory, and budgeting. He currently serves on several advisory committees, providing forestry expertise to local schools and Counties including the Clackamas County Forest Program.

#### Education

B.S., Forest Management,  
Oregon State University  
A.A.S., Forestry, Mt. Hood  
Community College

#### Years of Experience

33 years

#### Certificates and Memberships

Clackamas County Forest  
Advisory Board  
(Chair)

Clackamas County  
Timber Sale Advisory  
Committee (Chair)

Sabin Schellenberg (HS  
Vocational) Center  
Forestry Advisory  
Committee

Mt. Hood Community  
College Forest  
Resources Technology  
Advisory Committee  
(Chair)

Clatsop Working  
Watersheds  
Cooperative

Clatsop Forestry & Wood  
Products Economic  
Development  
Committee

Certified Timber Cruiser  
– Region-10

#### Proficiencies

- Forestland Management
- Project Management
- Forest Inventory & Biometrics
- Data Analysis
- Expert Witness
- Timber Valuation
- Silviculture
- Management Plans

#### MB&G Project Experience Highlights 2011-Present

**Forest Management – Haskins Creek Watershed, McMinnville Water & Light Department, Oregon.** Overall forestland management of 6,400-acre municipal watershed. Develop and manage budgets. Prepare harvest plans, layout timber sales, market timber, and develop contracts. Supervise harvest operations and audit monetary receipts. Manage road and silviculture projects. Monitor environmental protection projects. Manage both spatial and tabular forest inventory. Monthly reports to Water & Light Commission.

**Forest Management – Milton Creek Watershed, City of St Helens, Oregon.** Overall forestland management of 2,500 acres. Develop and manage budgets. Prepare harvest plans, layout timber sales, market timber, and develop contracts. Supervise harvest operations and audit monetary receipts. Manage road and silviculture projects. Monitor environmental protection projects. Manage both spatial and tabular forest inventory. Periodic reports to City Council.

**Forest Management – Bob's Creek Watershed, Nehalem, Oregon.** Overall forestland management of 1,000-acre municipal watershed. Develop and manage budgets. Prepare harvest plans, layout timber sales, market timber, and develop contracts. Supervise harvest operations and audit monetary receipts. Manage road and silviculture projects. Monitor environmental protection projects. Manage both spatial and tabular forest inventory. Periodic reports to City Council.

**Forest Management – Necanicum River Watershed, Seaside, Oregon.** Overall forestland management of 1,000-acre municipal watershed. Manage a variety of forestry related projects as needed. Periodic reports to City Council.

**Forest Management – TIMO Timberlands, Washington and Oregon.** Overall timberland management of 20,000 acres of investment property. Develop and manage both annual and long-term budgets and cash flow reports. Prepare harvest plans, layout timber sales, market

timber, and develop contracts. Supervise harvest operations and audit monetary receipts. Manage road and silviculture projects. Manage Road Management and Abandonment Plan (RMAP) in concert with local agencies. Monitor environmental protection projects. Manage alternative forest products sales.

**Stand Examination and Treatment Plan, USFS Cooper Ride Fuel Break, Okanogan-Wenatchee NF, WA.** fuel break project across 2,600 acres to protect nearby communities, diminish fire behavior, and improve firefighter safety. The MB&G team created a stand examination plan with 100 plots, collection forest type, primary fire carrier for vegetation, aspect, slope, tree data, and photos for fuel model analysis. Brent created a treatment prescription that would mitigate fire intensity for 1,600 forested acres. The plan was determined to be consistent with the requirements of a NEPA categorical exclusion.

**Forest Management – Non-Industrial Landowners,** Washington and Oregon. Full-scale forestry services for numerous small non-industrial forestland owners. Timber sales, silviculture, road maintenance, valuations, management plans, inventory.

### Experience Prior to Current Employment with MB&G

#### 2006-2011, Hancock Forest Management-Northwest, Vancouver, Washington.

**Inventory Forester.** Inventory management of 775,000 acres of timberland in Canada, Washington, Oregon, and California.

**Inventory Program Management.** Responsibilities included large-scale database management, reporting for appraisals and operations, and ongoing inventory maintenance and updates.

**Inventory Program Development.** Responsibilities included inventory procedures and user guides, work plan, software development, and tracking system.

**Project Management.** Responsibilities included annual inventory, acquisition, and disposition cruising contract administration; project bidding and budget management; quality control (check cruising).

**Biometrics.** Responsibilities included cruise design, cruise planning, cruise data compilation and reporting, statistics, acquisition and disposition analyses and field inspections, cost analysis, timberland valuation, cutout and depletion reporting, silviculture decision making tools, biodiversity index reporting, and FSC & SFI reporting.

#### 1993-2006, Mason, Bruce & Girard, Inc., Portland, Oregon.

**Project Management.** Responsibilities included project administration, contract coordination, project bidding and budget management, quality control, management and supervision of field personnel, and recruitment and hiring of field personnel.

**Property Management.** Responsibilities included timber sale layout and permitting, prospectus development, bidding oversight, contract administration, silviculture, road maintenance, forest practices compliance, land records, and property tours.

**Biometrics.** Responsibilities included multi-resource forest inventory and timber cruising, cruise design, and cruise data compilation and reporting.

**Data Analysis.** Responsibilities included database construction and management, and timberland valuation.

**Environmental Services.** Responsibilities included wetland delineation and owl surveys.



## Education

B.S. Forestry: Forest Management Option, Oregon State University 2017

## Years of Experience

10 years

## Certificates and Memberships

ISA Certified Arborist # PN-9116A

ISA TRAQ Certified

Remote Pilots License for Drone Work

Society of American Foresters 2017-Present

Active Participant with Oregon Forest & Industries Council Events 2017-Present



## Joe Nelson

### Forester, TRAQ Certified Arborist

Joe is a forester with a Bachelor of Science in Forestry, with a Forest Management Option from Oregon State University. Joe's experience at MB&G has built upon the foundation he began when working in inventory management for Cascade Timber Consulting, where he was responsible for hiring cruisers, overseeing budgets, compiling audits, and modernizing cruise programs and data collection methods. He also has experience as a Wildland Fire Suppression Specialist preventing spread of wildfire and operating a variety of tools and equipment. Joe has extensive experience in timber sale layout and administration, silviculture planning and implementation, and forest inventory cruise data collection and auditing.

### Proficiencies

- Timber Sale Layout and administration
- ArcMap, Arc GISPro, ArcPad, SuperACE, DataPlus, Microsoft Office.
- Inventory cruising and check cruising

### MB&G Project Experience

**Forester, TIMO Timberlands, Western OR and Western WA.** Conduct check cruising on merchantable aged forest inventory cruise plots, assist with timber sale layout and pre-commercial thin unit layout.

**Forester, Various Municipal Watersheds, Northwestern, OR.** Assisted with timber sale layout, pre-commercial thin unit layout, and conduct regeneration surveys.

**Forester, Hill Timberlands Limited Partnership, Sweet Home, OR.** Conducted check cruising on merchantable aged forest inventory cruise plots.

**Check Cruiser, Field Project Manager, The Agnew Company, Chehalis, WA.** Served as field project manager and coordinated effort between client and cruisers. Conducted check cruising on forest inventory plots within merchantable aged and pre-merchantable aged commercial forest stands.

**Check Cruiser, Rayonier Inc, Washington and Oregon.** Conduct check cruising on forest inventory cruise plots completed by other third-party contractors and internal Rayonier cruisers. Collect field data measurements at the tree level for check cruise scoring. Provide detailed comments on differences observed for future recommendations on cruiser improvement.

**Field Project Manager, ODOT Hazard Tree Removal and Fire Salvage Log Sales, OR.** Lead a team of foresters/arborists in tree assessment across the state. Work with cutters/operations and environmental/cultural teams to remove hazard trees and debris. Coordinated between multiple state and federal agencies and various contractors.

### Experience Prior to Employment with MB&G

**Forester/Inventory Manager, Cascade Timber Consulting, Sweet Home, OR.** Responsible for the Inventory Program. Create inventory maps, manage/hire cruisers, oversee equipment/budgets, compile/audit cruise data, check cruising, and oversee stand/plot selection and creation, recently updated/modernized cruise program and data collection method. Inventory cruising merchantable, pre-merchantable, and regen timber using relaskops, lasers, Trimble nomad, Android tablets, Arc map, data collection software

(DataPlus, MBGTools, SuperACE, MobileMap). Measured and established permanent growth plots. Laid out and cruised timber sales (boundaries, RMA, LTA, log grading, sale cruising, etc.) Established a long-term project measuring wood strength, stiffness on standing live trees and down logs using the Fiber-gen HITMAN ST300/HITMAN HM200. Conducted client cruises, valuations, date of death valuations, assembled logging contracts/oversee logging operations for clients, timber sale unit layout, timber sale cruising, road layout, etc. Assisted in managing fertilizer project (maps, load audits, etc.)

**Forestry Intern, Cascade Timber Consulting, Sweet Home, OR.** Inventory Cruising Merchantable and pre-merchantable timber using relaskops, lasers, Trimble nomad, Android tablets, Arc map, data collection software (DataPlus, MBGTools, SuperACE). Measured and established permanent growth plots. Laid out and cruised timber sales (boundaries, RMA, LTA, Log Grading, Sale Cruising, etc.) Assisted survey crew in running/locating property line. Assisted road engineer by mapping road systems with a GPS.

**Wildland Fire Suppression Specialist, Oregon Dept. Forestry, Toledo & Philomath, OR.** Worked on an engine crew, assisted hotshot crews, and inmate crews. Prevented the spread of wildfire with engines ranging from 300 gallons-1500 gallons, a variety of hand tools & chain saw use, hose lays, Heli tack, heavy equipment, and use of back burning. Worked with forest officers and stewardship foresters to prevent illegal burning and helped conduct logging inspections. Worked with silviculturist on invasive species removal and reports. Operated infrared cameras on many fires and trained other employees to operate the IR camera.



### Education

M.S., Quantitative Forest Management and Silviculture, University of Georgia, 2001

B.S., Forest Resources Management, University of Georgia, 1999

### Years of Experience

23 years

## Reggie Fay

### Senior Forest Analyst / Principal

Reggie brings more than 20 years of experience in forestry analysis and management to his work as a principal at MB&G. He is the principal-in-charge of MB&G's Forest Management Groups and Technical Services Group, which includes GIS data management, long-term forest planning, and forest policy analysis. Reggie's skills include forest inventory data management for both industrial and non-industrial landowners and investment companies, as well as forest inventory analysis in support of forest land appraisals and due diligence. Additionally, he develops forest inventory sampling methodology for yearly inventory maintenance and inventory verification projects, and he assists clients in preparation of third-party forest certification audits under the FSC, SFI and PEFC standards. Reggie received his Bachelor of Science in Forest Resources Management and his Master of Science in Quantitative Forest Management and Silviculture from the University of Georgia.

### Proficiencies

- Forest Inventory Design
- Forest Growth and Yield Modeling
- Forest Data Management
- Forest Management and Geographic Information System (GIS)
- Forest Planning and Harvest Scheduling
- Forest Certification
- Applied Statistics
- Project Management

### MB&G Project Experience

**Principal, Trapper Layout, United States Forest Service, Pike, CA.** Designated, flagged and painted boundaries for 3 timber sale units, totaling approximately 80 acres. Provided detailed maps and logging plan to client.

**Project Manager, Confidential Client.** MB&G is currently conducting a large-scale forest inventory for a client on 600,000 acres of timberland in Idaho. The project includes a stand based inventory of over 20,000 plots on more than 1,000 stands. We are implementing a combination of fixed area and variable radius plots. MB&G is responsible for the design and implementation of the project and this is the third year we have conducted this work for the client.

**Project Manager, Confidential Client.** MB&G conducted large-scale forest inventory for a client on 400,000 acres of timberland in Arkansas. The project included a stand based inventory of over 30,000 plots on more than 1,200 stands. MB&G is responsible for the design and implementation of a combination of fixed area and variable radius plots.

**Project Manager, Potlatch Corporation.** Since 2009, MB&G has acted as Potlatch's Corporate Forest Biometrician and Inventory Analyst. During this time we have been involved in inventory review and assessment projects, merchandizing and growth system comparison studies, yield table development, Woodstock Harvest Scheduling, inventory data collection manual creation, conduct year-end inventory updates, design and analyze inventory verification projects on over 100,000 acres, provide support during day to day operations related to inventory and data management.

**Project Manager, Confidential Client.** MB&G has been the Pacific Northwest data manager for a well-known Timberland Investment Organization (TIMO) since 2005. We perform



quarterly GIS and inventory data updates one 12 tree farms in Oregon and Washington. Our duties include working with multiple land managers, incorporating stand boundary edits, harvest activity, planting activity and cruising into the inventory. We interface with our client's third party data management software to ensure timely and accurate reporting of quarterly data. MB&G has also worked on multiple due diligence projects which have included inventory verification projects and Woodstock Harvest Schedule models.

**Project Manager, Confidential Client.** Managed the yield table development and creation of a Woodstock Harvest Schedule model for 300,000 acres in Western Washington for a Real Estate Investment Trust (REIT).

**Project Manager, Confidential Client.** Inventory, GIS, growth model and harvest planning review and assessment for a Real Estate Investment Trust with 300,000 acres of timberland in Western Washington.

**Project Manager, Hampton Affiliates.** Since 2003, MB&G has acted as Hampton's lead Forest Biometrician and Inventory Analyst. MB&G is involved in all aspects of Hampton's inventory planning and data management. We coordinate annual GIS updates and complete their annual forest inventory update. We have worked on Woodstock Harvest Schedule models, Pre-Commercial thinning analysis studies, inventory design, large scale GIS stand delineation projects, and LIDAR feasibility studies.

**Project Manager, Confidential Client.** Design inventory verification for 12,000 acre property in Eastern Washington. Coordinated and managed the field data collection effort. Analyzed results and prepared final report for client.

**Project Manager, Confidential Client.** Design inventory verification for 20,000 acre property in Western Oregon. Coordinated and managed the field data collection effort. Analyzed results and prepared final report for client.

**Inventory Analyst, Confidential Client.** Analyzed existing inventory that was provided for a land acquisition. Created yield tables necessary to feed a harvest schedule model.

**Project Manager, Swanson Group SFI Certification.** Created reports, policy's and gathered documentation necessary for SFI Procurement System and Label Use audit. Coached client about audit process and coordinated the 3<sup>rd</sup> party SFI audit.

**Project Manager, Starfire Lumber SFI Certification.** Created reports, policy's and gathered documentation necessary for SFI Procurement System and Label Use audit. Coached client about audit process and coordinated the 3<sup>rd</sup> party SFI audit.

**Project Analyst, Effectiveness of the All Available Shade Rule.** Washington Department of Natural Resources (WDNR), Cooperative Monitoring, Evaluation & Research (CMER), Lacey, Washington. Analyzing solar radiation differences between forest practices designed to protect bull trout and standard forest practices on 20 streams in eastern Washington. Data collected within harvested and non-harvested areas of study streams.

**Project Lead, Diameter Growth Models.** US Forest Service (USFS), Pacific Research Station. Researching and developing diameter growth models by region and species in Alaska using Forest Inventory & Analysis (FIA) re-measurement data.

## Price Proposal

The initial term of the public contract is anticipated to commence on March 1, 2025, and continue through December 31, 2030.

MB&G's labor hour and cost estimates are based on our extensive experience working with the City of St. Helens over the past 10+ years (Table 1, Page 2). Our annual fee estimate assumes the planning and administration of one harvest unit and the reforestation of one unit each year. These estimates were developed using historical data, project timelines, and our knowledge of local conditions to provide a realistic and reliable projection of the work required.

Please note that costs can vary depending on the specific number of acres and the volume of material being harvested and planted each year. Factors such as terrain, forest density, and environmental conditions can impact the amount of labor required for both harvest and reforestation activities. If additional units are laid out and administered, or if fewer units are needed, the annual fee will be adjusted accordingly to reflect the changes in scope.

The total cost of the project is not fixed and will be influenced by the actual workload each year. For example, if larger harvest units are required or more acres need to be planted, the labor hours will increase, and this will be reflected in the adjusted fee. Conversely, if fewer acres or units are required, the fee will decrease.

When comparing MB&G's annual fee estimate with other bidders, please consider the specific assumptions used in our calculations—particularly our projected annual harvest volumes and reforestation needs. While other bids may present different pricing, they may also be based on different assumptions or volumes of work, which could lead to variations in cost and scope.

To develop our Total Cost Estimate by task, MB&G carefully estimated the number of labor hours required to complete each phase of the project. These hours were then multiplied by the weighted rate in Table 2, which reflects the experience and expertise of our team, to calculate the overall cost for each task. This approach ensures that our bid is not only competitive but also reflective of the true work and expertise needed to complete the project successfully.

This methodology provides transparency and a clear understanding of the costs involved, allowing the City to make an informed decision.

**Table 1. MB&G's Annual Fee Estimate by Task.**

Task	Task Description	Estimated Labor Hours	Total Labor Cost Estimate	Estimated Expenses (mileage, etc.)	Total Cost Estimate
2.3.1	Assessment of City's tree farm	8	\$914.00	\$100.00	\$1,014.00
2.3.2	Preparation of bid specifications and logging contracts	16	\$1,828.00	\$200.00	\$2,028.00
2.3.3	Marketing of harvested tracts	16	\$1,828.00	\$200.00	\$2,028.00
2.3.4	Administration of contracts for tree planting, thinning, and herbicide application	80	\$9,140.00	\$1,000.00	\$10,140.00
2.3.5	Administration of contracts for logging	220	\$25,135.00	\$2,500.00	\$27,635.00
2.3.6	Preparing forest products harvest tax forms	16	\$1,828.00	\$200.00	\$2,028.00
2.3.7	Attending at least one (1) City Council meeting annually, or upon request by Council	10	\$1,142.50	\$100.00	\$1,242.50
<b>Total</b>		<b>366</b>	<b>\$41,815.50</b>	<b>\$4,300</b>	<b>\$46,115.50</b>

**Table 2. MB&G's Labor Rate Schedule for 2025.**

Position	Hourly Rate <sup>1</sup>	% Time on Project
Senior Forester	\$165.00	10%
Forester 3	\$125.00	5%
Forester 2	\$115.00	20%
Forester	\$110.00	35%
Forest Technician	\$100.00	25%
Admin	\$100.00	5%
Total		100%
<b>Weighted Rate</b>	<b>\$114.25</b>	

<sup>1</sup>Rates will increase 3.5% per year during the length of the contract

**Table 3. MB&G's Expense Rate Schedule for 2025.**

Expense Category	Unit	Rate	Comment
Mileage	Mile	\$0.835	Current Federal rate + \$0.135 per mile
Other	Receipts	Receipts	Flagging, Meals, Other expenses to be billed based on receipts – will get approval before expensing
Log Accounting	Per load	\$3.25	-

**City of St. Helens**  
**RESOLUTION NO. 2037**

**A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF ST.  
HELENS ADOPTING AN EXECUTIVE SESSION NEWS MEDIA  
ATTENDANCE POLICY AND REPLACING IN ITS ENTIRETY  
RESOLUTION NO. 2001**

**WHEREAS**, Oregon public meetings law provides that representatives of the news media shall be allowed to attend certain executive sessions of public bodies, but may be requested to not disclose specified information (ORS 192.660(4)); and

**WHEREAS**, because at the time state law relating to media attendance at executive session was adopted, "news media" consisted of entities that were institutionalized and structured to support compliance with the requirements of ORS 192.660(4), the law includes no express mechanism for enforcing those requirements; and

**WHEREAS**, ORS 192.660(11) prohibits the Oregon Government Ethics Commission from adopting rules that establish what entities are considered representatives of the media that are entitled to attend executive sessions under ORS 192.660(4); and

**WHEREAS**, while there are no applicable rules nor has the Commission issued any opinions regarding defining the entities considered "representatives of the news media," the Attorney General has provided guidance on what factors governing bodies should weigh in determining who is permitted to attend an executive session as a "representative of the news media"; and

**WHEREAS**, "Representatives of the news media" for the purposes of ORS 192.660(4) include news-gathering representatives who have a formal affiliation with an institutional news entity, whether through employment, by contract, or some other authorization and that are formally organized for the purpose of gathering and disseminating news<sup>1</sup>; and

**WHEREAS**, technological advances since the time the public meetings law was initially adopted have resulted in development of communication mechanisms allowing virtually any individual or entity to disseminate information widely; and

**WHEREAS**, the City of St. Helens (the "City") finds that in that absence of a statutory definition of "representatives of the news media" as that term is used in ORS 192.660(4) it is necessary to adopt a policy that implements the intent of the public meetings law and available Attorney General guidance relating to executive session attendance, without precluding attendance by internet-based or other "non-traditional" information disseminators that are institutionalized and committed to compliance with ORS 192.660(4); and

**WHEREAS**, the City adopted a News Media Policy through the adoption of Resolution No. 2001 and the City desires to incorporate additional guidance available from the Attorney General into the City's News Media Policy, and that the below updated News Media Policy replaces Resolution No. 2001 in its entirety; and

<sup>1</sup> The Attorney General Public Meetings Manual (2024), page 151; 817 Op Atty Gen No 8291, 2016 WL 2905510 (Apr 18, 2016), pages 2 and 14; available at <https://www.doj.state.or.us/wp-content/uploads/2017/06/op8291.pdf>

**WHEREAS**, the City Council recognizes that this policy is solely for determining eligibility to attend executive sessions, which requests non-disclosure of specified information from executive sessions, and is not intended to otherwise define "news media" or to determine eligibility to report on the City's activities or to limit access to other City meetings by any person.

**NOW, THEREFORE, the City of St. Helens resolves as follows:**

1. Currently Recognized New Media Organizations. The following entities, through their authorized and authenticated representatives as news media representatives, are hereby recognized as news media organizations eligible to attend executive sessions, as they have an established history of meeting the requirements of this policy:

- Oregonian
- Daily Journal of Commerce
- Willamette Week
- Columbia County Spotlight

Radio News Media Organizations

- [Radio media outlets formally organized to gather and disseminate the news.]

Television News Media Organizations:

- [TV media outlets formally organized to gather and disseminate the news.]

No other entity or its representative shall be permitted to attend an executive session unless it is recognized through the process set forth in Section 2 below.

2. Recognition of Other News Media Organizations. The following entities shall be recognized as "representatives of the media" whose authorized and authenticated representatives are eligible to attend executive sessions:

- A. A general or associated member newspaper of the Oregon Newspaper Publishers Association, a broadcast member of the Oregon Association of Broadcasters, or a member of the Associated Press; or
- B. Daily newspapers, non-daily, and small-market newspapers/publications, as well as those publications that are released as digital and multiplatform products; or
- C. A newspaper or publication that the City uses for publication of public notices and that meets the requirements of ORS 193.020; or
- D. An individual that has a formal affiliation with an institutional news media entity. In making the determination of whether an individual has a formal affiliation with an institutional news media entity, the City shall consider and weigh the existence of the following factors:

- a. A formal affiliation with an institutional news media through employment, by contract, or some other authorization with the institutional news media entity. For the purposes of establishing a formal affiliation, the following guidance shall be used:
    - i. Employment with an institutional news media entity means employed to perform the job of news gathering, reporting, and disseminating for the institutional news media entity.
    - ii. A contract with an institutional news media entity means a contract between an individual and a news media organization to cover news stories or report on matters specified in the contract on the news media entity's behalf.
    - iii. Other authorization includes an agent for an institutional news media entity.
  - b. The applicant regularly posts for websites maintained by traditional media companies, such as nytimes.com, cnn.com, or the Oregonlive.com.
  - c. If the applicant does not regularly post for a traditional news media entity, then it can demonstrate that it is an institutionalized news media entity, if it demonstrates:
    - A formally organized business structure, which is organized for the purpose of gathering and disseminating news;
    - The existence of staff (rather than a single individual);
    - Regularly and continuous publications, broadcasts, or articles via any variety of mediums including the Internet;
    - A commitment and demonstrated structure to support the terms of ORS 192.660(4); and
    - A process in place for reporting conflicts of interest and correcting errors, including violations of executive session statutes, by a person with authority to take corrective measures.
- E. Application process. It shall be the applicant's burden to persuade the City of St. Helens by substantial evidence that it should be recognized as a "representative of the news media" and meets the criteria in Section 2 of this policy by following the below application process.
- a. Requests to be recognized as a "representative of a news media" must be made in writing on an application form approved by the City, in a format outlined in the attached Exhibit A, which may be updated by the City from time to time. The form will be made available on the City's website and upon request.
  - b. The form shall require disclosure of the person's name, and the institutional news media entity which they are formally affiliated with and submission and description evidencing compliance with the factors outlined in Section 2.
  - c. Applications must be submitted thirty (30) calendar days in advance of the first executive session that the entity desires to attend. The City shall make a determination at the next City Council meeting at least fifteen (15) calendar days after receiving the evidence submitted by the entity.
  - d. A determination that the entity is not recognized shall be based upon written findings.

e. The form shall also include a certification that the person is a “representative of a news media”, that the information given is true, and that the person agrees to comply with ORS 192.660(4).

f. In making its determination whether to recognize the applicant as a representative of the news media, the City may require supplemental information, such as:

- A press badge or identification issued by the recognized news media organization, plus proof of identity (such as a driver’s license);
- A recently published news article in the recognized news media organization publication or broadcast, with the person’s byline, or a masthead showing the person’s name as a member of the news gathering staff of the news media organization, plus proof of identity;
- A letter on letterhead from an editor of the institutional news media entity in which the editor states that the reporter is covering the meeting for the news media organization, plus proof of identity;
- Any other credentials or evidence sufficient to demonstrate that the individual is a representative of the institutional news media.

F. Status changes. At any time the status of an approved “representative of the news medias” changes, such that he or she would no longer be eligible to qualify as a representative of the news media pursuant to this policy, the representative must immediately notify the City of its change in status and discontinue attending executive sessions. If the City has reason to believe that the representative’s status has changed and it no longer qualifies as a “representative of the news media,” the City may require the representative to submit documentation demonstrating that he or she meets the required criteria. The City may deny the representative the ability to attend an executive session until such time that the evidence is submitted and reviewed by the City.

G. Attendance at Executive Sessions.

a. Representatives of news media recognized pursuant to this policy shall be allowed to attend executive sessions, except as described below in paragraphs (i) and (ii) of this section:

- i. Representatives of the news media are not permitted to attend executive sessions involving deliberations with persons designated to carry on labor negotiations. ORS 192.660(4).
- ii. If the executive session is being held to confer with counsel about current litigation or litigation likely to be filed, the City shall exclude any member of the news media from attending if the member is a party to the litigation to be discussed or is an employee, agent or contractor of a news media organization that is a party to the litigation. ORS 192.660(5).

b. Once determined by the City to be a “representative of the news media,” advance notice of attendance at an executive session is requested, but not required.

H. Recording Devices Prohibited. Cameras, tape recorders and other recording devices shall not be used in executive sessions, except for the official executive session recording made by City staff.

I. Application to Boards and Commissions. These policies and procedures shall apply to the City Council and all of its boards and commissions.

J. Method of Attendance. Representatives of news media organizations recognized pursuant to this policy must attend executive sessions in person only. Attendance virtually via electronic means will not be allowed unless the Council is meeting via electronic means only, in which case the City may establish additional security procedures, such as requiring the camera to be turned on and that no one is present in the room.

**Approved and adopted** by the City Council on \_\_\_\_\_, by the following vote:

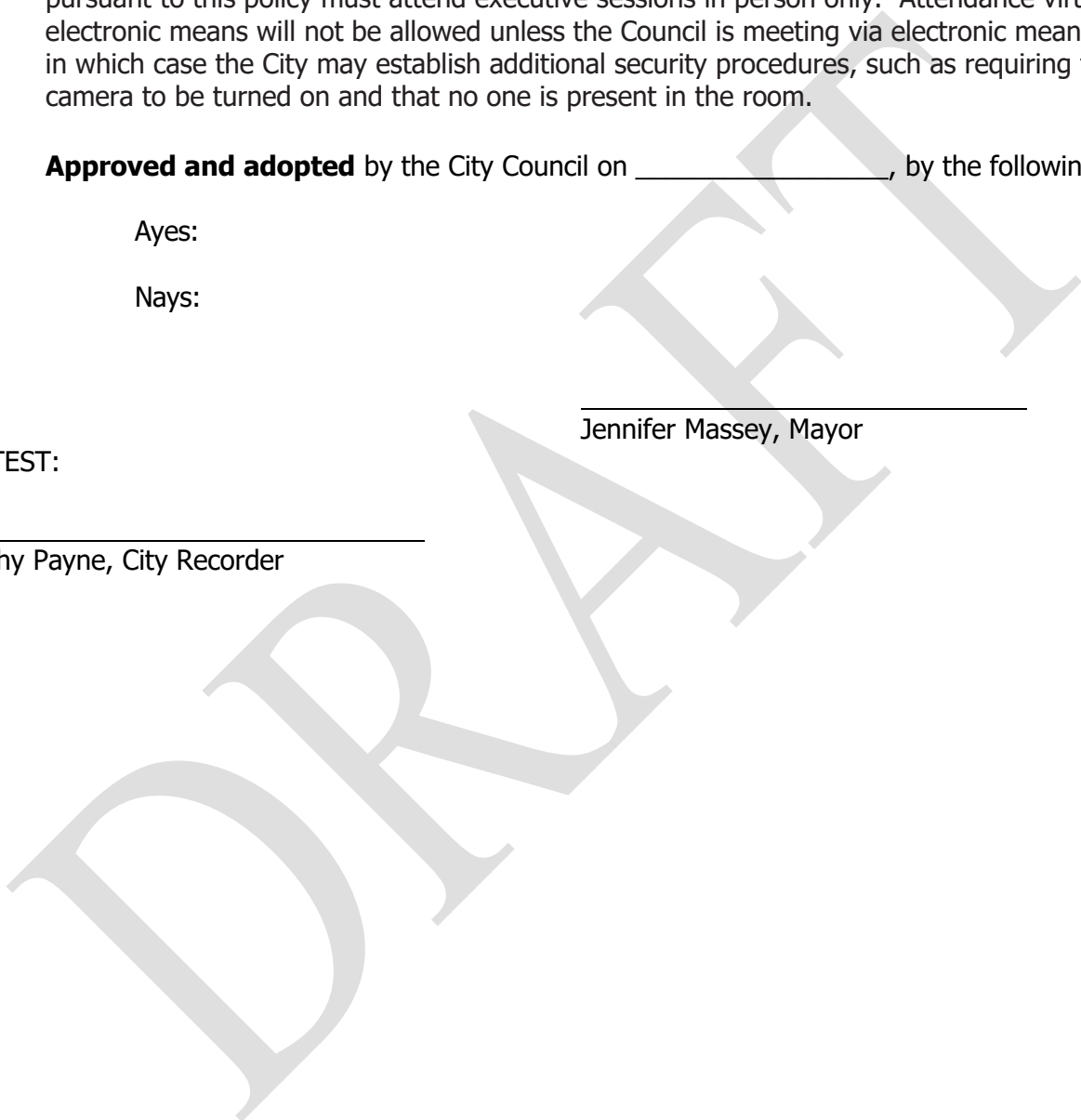
Ayes:

Nays:

\_\_\_\_\_  
Jennifer Massey, Mayor

ATTEST:

\_\_\_\_\_  
Kathy Payne, City Recorder





## City of St. Helens

### Recognized News Media Representative Application

Pursuant to the City of St. Helens' Executive Session News Media Attendance Policy, those claiming to be representatives of the news media are requested to complete this form. Please provide the requested information below, complete and sign the certification section, and submit the completed form to the City Recorder in advance by: (1) personal delivery to the City Recorder; (2) sending the completed form via e-mail to [CR@sthelensoregon.gov](mailto:CR@sthelensoregon.gov); or (3) delivering a completed copy to City Hall located at 265 Strand Street, St. Helens, OR 97051.

**NOTE:** If the City is unable to verify this information prior to the start of an executive session, your attendance at the executive session may be denied or the executive session may be postponed.

\_\_\_\_\_  
**Print Name**

\_\_\_\_\_  
**Name of News Media Organization Represented**

#### CERTIFICATION OF REPRESENTATION:

[INSERT UPDATED APPLICATION]



## Memorandum

To: Mayor and City Council

From: John Walsh, City Administrator

Subject: **Administration & Community Development Dept. Report**

Date: February 5, 2025

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Planning Division Report attached.

Business License Report attached.

# CITY OF ST. HELENS PLANNING DEPARTMENT ACTIVITY REPORT



**To:** City Council  
**From:** Jacob A. Graichen, AICP, City Planner  
**cc:** Planning Commission

**Date:** Jan. 27, 2025

This report does not indicate all *current planning* activities over the past report period. These are tasks, processing and administration of the Development Code which are a weekly if not daily responsibility. The Planning Commission agenda, available on the City's website, is a good indicator of *current planning* activities. The number of building permits issued is another good indicator as many require Development Code review prior to Building Official review.

**ASSOCIATE PLANNER/PROJECT MANAGER**—*In addition to routine tasks, the Associate Planner/Community Development Project Manager has been working on: See attached.*

## **PLANNING ADMINISTRATION—PREAPPLICATIONS MEETINGS**

Had a preliminary Q&A meeting for a potential new grocer. They are looking for potential sites.

## **PLANNING ADMINISTRATION—MISC.**

Prep time spent for the (hopefully) end of the 2024 code amendments and start if the final adoption process for the Economic Opportunities Analysis. Basically, prep for the January 15, 2024 City Council meeting. And with rejection of the ordinance at the Jan. 15<sup>th</sup> meeting, additional time preparing a revised ordinance (+ attachments) for February meetings.

Assisted Engineering with road transfer documentation “how to” for the transfer of a portion of Gable Road, Bachelor Flat Road and Columbia Boulevard from the county to the city. This doesn't happen often, and the most recent one was in 2002.

Staring back around 2018 the city is required to provide annual reporting on housing production. This reporting has normally been in January, but the survey will start to be collected in June instead of January. June is a typically busy month; I wish they kept this in the winter.

Community Development Assistant call for applications has closed. We have started to review applications to progress towards the interview stage of the selection process. We received many applications.

## **DEVELOPMENT CODE ENFORCEMENT**

Provided violation notice to the new property owner of 184 S. 15<sup>th</sup> Street. This is the property with the long-time unfinished building across the street from Vinnie's Chicago Sandwich Shop. The good news is that they cleaned up some mess on the outside of the property. The bad news is work needing permitting has occurred. The Building Official posted a stop work order.

A multiple-year unauthorized access issue at 2180 Gable Road is resolved. A new permitted access has been completed and the former access discontinued and replaced with fencing along Gable Road.

**PLANNING COMMISSION (& acting HISTORIC LANDMARKS COMMISSION)**

January 14, 2025 meeting (outcome): This meeting was cancelled. However, the Commission has been invited to a forum with the Council on February 5<sup>th</sup> to discuss police station location.

February 11, 2025 meeting (upcoming): The Commission will have a hearing to consider some variances that if approved, would potentially enable the application to partition an undersized parcel.

The Commission will also do their annual chair/vice chair selection, conduct interviews for a vacant position and review the end-of-year land use permit summary report.

**GEOGRAPHIC INFORMATION SYSTEMS (GIS)**

ArcGIS Desktop, including ArcMap and ArcCatalog, will retire in March 2026. This is a long time and daily used software. The Planning Department has started using the replacement, ArcGIS Pro, to be able to use both in this transition period. The interface of ArcGIS Pro, seemingly improved in many ways, is very different from its predecessor, so certain tasks that would normally be mindless and automatic, are slow and clumsy. But over time, we should get better and more efficient at it, and this is why I didn't want to wait any longer to start using the new software.

**COUNCIL ACTIONS RELATED TO LAND USE**

The Council authorized the Mayor's signature for the partitioning of the OYO Hotel (Village Inn) property.

At the January 15, 2025 regular session the City Council rejected the second reading of Ordinance No. 3306 pertaining to proposed Development Code amendments. The Council instructed staff to remove amendments pertaining to manufactured and prefabricated homes, and those that allow detached multifamily development. A new replacement ordinance will be proposed.

**From:** [Jennifer Dimsho](#)  
**To:** [Jacob Graichen](#)  
**Subject:** January Planning Department Report  
**Date:** Friday, January 24, 2025 12:42:46 PM  
**Attachments:** [image001.png](#)

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Here are my additions to the January Planning Department Report.

## GRANTS

1. **Riverwalk Project (OPRD Grants x2)** – Masonry work on cantilever is nearly done. Landscaping is about 50% done. Concrete pours have continued with the walkways at the south end completed. Construction timeline looks on track for an early completion. Contract is approximately 70% expended. Submitted & received our first LWCF grant disbursement of approximately 750k and our first and final LGGP reimbursement request for 338.5k. Coordinated with Communications on E-newsletter content and timing of drone footage. Reviewing/tracking submittals and RFIs. Attending bi-weekly check-ins with contractor and design team.
2. **Community Development Block Grant (CDBG): Sanitary Sewer Improvement Project** – \$2.5 million grant award to fund design/engineering/permitting for 3 sanitary sewer basins identified as deficient in the adopted Wastewater Master Plan. Reviewing 60% design package. Approximately 54% expended of the grant. Received our 3<sup>rd</sup> disbursement request.
3. **DLCD Technical Assistance Program** – 60k funding a new Economic Opportunities Analysis (EOA). Prepared staff report and noticing requirements for adoption public hearings in March for PC and April for CC.
4. **ODOT Community Paths Program: St. Helens Scappoose Trail Refinement Project** – 405k to study a trail route refinement project (30% design) from St. Helens to Scappoose. RFP closed on 1/9 for consultants to submit proposals! Scored and reviewed proposals on the selection committee with a selection meeting scheduled for early February. This project is likely to kickoff some time in March/April!
5. **2024 Travel Oregon Grant Program: Riverwalk Project** - 100k grant for Riverwalk Project. Anticipated to receive remaining 50k when project is complete by April 2025.
6. **ODOT TGM Program: Transportation Systems Plan** – Consultant selection is likely for late February or early March.
7. **2025 Travel Oregon Grant Program** - Letter of Interest submitted by the deadline for January 15. Travel OR invited us to prepare a full submittal for County Courthouse plaza accessibility improvements. Final grant applications due February 27.

## PROJECTS & MISC

8. **Business Oregon – Infrastructure Finance Authority** – Low-interest loan for Streets & Utilities Project and Riverwalk improvements. Loan amendment coordinated and approved by Council on 11/20. Submitted final Disbursement Request #5, putting us at

100% expended for the loan. Remaining budget to come from budgeted URA funding. Reviewed regular Waterfront E-newsletter content regarding construction updates, closures, progress, etc. Follow the [City's Waterfront E-newsletter](#) for timely updates.

9. **Team Building Workshop** – Attended half day workshop held on 1/14 focused DISC personality types and strengths/weaknesses based on a DISC personality survey.
10. **Community Development Administrative Assistant** – Covering all of the Planning Department secretarial duties which includes file creation, notice mailings, planning commission packets/minutes, 2024 annual reporting, and creating all new 2025 planning file tracking systems. Deadline for applicants for this position was 1/24. Hoping hiring will occur in February.

**Jenny Dimsho, AICP | Community Development Project Manager**

City of St. Helens | Planning Department  
265 Strand Street, St. Helens, OR 97051 | [www.sthelensoregon.gov](http://www.sthelensoregon.gov)  
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PACKET: 00989 1-22-25 Approvals 1-22-25 Approvals  
SEQUENCE: License #

*Jub 1/23/2*

Item #11.
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ID	PERIOD	NAME	LICENSE CODE	BALANCE
00064	8/29/24- 8/29/25	BURRITO USA	RESTAURA RESTAURANT	0.00
00099	1/03/25- 1/03/26	KIRBY CO	GROCERY GROCERY	0.00
00121	1/04/25- 1/04/26	*NW ALL IN ONE CONSTRUCTION LL	CONTGEN CONTRACTOR-GENERAL	0.00
00134	1/04/25- 1/04/26	AKAAN ARCHITECT & DESIGN LLC	MISC MISCELLANEOUS	0.00
00140	1/04/25- 1/04/26	*CAMARENA HOUSECLEANING	HOUSECLE HOUSECLEANING	0.00
00145	1/04/25- 1/04/26	CONTROL SOLUTIONS INC.	SALESERV SALES/SERVICE/MAINT	0.00
00164	2/04/25- 2/04/26	RENT-A-CENTER #2915	RETFURN RETAIL - FURNITURE	0.00
00179	1/04/25- 1/04/26	DIANNA'S FORMAL AFFAIR	RETCLOTH RETAIL - CLOTHING	0.00
00211	1/04/25- 1/04/26	NOI THAI KITCHEN	RESTAURA RESTAURANT	0.00
00214	1/04/25- 1/04/26	GORDON FAMILY PLUMBING LLC	CONTPLUM CONTRACTOR-PLUMBING	0.00
00218	1/04/25- 1/04/26	COLUMBIA TAVERN	RESTAURA RESTAURANT	0.00
00257	1/04/25- 1/04/26	*STRUCTURAL NEXUS LLC	ENG ENGINEERING	0.00
00290	1/04/25- 1/04/26	*KNIGHTS NOTARIES	MISC MISCELLANEOUS	0.00
00295	1/03/25- 1/03/26	SOLAGEN INCORPORATED	MANUF MANUFACTURING	0.00
00298	1/04/25- 1/04/26	WIGGLE BUTZ PET BAKERY & GIFTS	RETAILPE RETAIL PET STORE	0.00
00300	1/04/25- 1/04/26	COLUMBIA FUNERAL HOME	MISC MISCELLANEOUS	0.00
00314	2/04/25- 2/04/26	PYE BARKER FIRE & SAFETY LLC	CONTMISC CONTRACTOR-MISC.	0.00
00315	2/04/25- 2/04/26	PRNS ST HELENS DIALYSIS	PHYSICIA PHYSICIAN/HEALTH CAR	0.00
00327	2/04/25- 2/04/26	*LINA'S COMPLETE CLEANING	JANITOR JANITORIAL SERVICES	0.00
00329	2/04/25- 2/04/26	GINGER FARGHER	2NDHAND 2ND HAND DEALER/PAWN	0.00
00331	2/04/25- 2/04/26	DEAN K WOSHNAK REVOCABLE TRUST	RENTDUPL RENTAL - DUPLEXES	0.00
00339	2/04/25- 2/04/26	MUHLI'S GARAGE DOORS	CONTMISC CONTRACTOR-MISC.	0.00
00342	2/03/25- 2/03/26	ST HELENS MARINA LLC	MARINA MARINA/REPAIR SVC	0.00
00345	2/04/25- 2/04/26	SCAPPOOSE SAND AND GRAVEL CO	DELIVERY DELIVERY SERVICE	0.00
00346	2/03/25- 2/03/26	EMERY & SONS CONSTRUCTION	CONTGEN CONTRACTOR-GENERAL	0.00
00348	2/03/25- 2/03/26	COLUMBIA NW HEATING INC	CONTMECH CONTRACTOR-MECHANICA	0.00
00351	2/03/25- 2/03/26	MSR CONCRETE LLC	CONTSHEE CONTRACTOR-SHEETROCK	0.00
00354	2/03/25- 2/03/26	JOBIN CONSTRUCTION LLC	CONTMISC CONTRACTOR-MISC.	0.00
00357	2/04/25- 2/04/26	FIBER TECH CARPET/UPHOL CLNG	CARPET CARPETS/FLOORING/DRA	0.00
00359	2/03/25- 2/03/26	RICH BAILEY CONSTRUCTION LLC	CONTGEN CONTRACTOR-GENERAL	0.00
00360	2/04/25- 2/04/26	WETLAND SOLUTIONS NORTHWEST	CONSULT CONSULTING	0.00
00367	2/04/25- 2/04/26	BTP CAGES LLC	RENTCOMM RENTAL - COMMERCIAL	0.00
00368	2/04/25- 2/04/26	JIM SEMLING-APARTMENTS	RENTAPT RENTAL - APARTMENTS	0.00
00369	2/04/25- 2/04/26	JIM SEMLING-COMMERCIAL RENTALS	RENTCOMM RENTAL - COMMERCIAL	0.00
00371	2/04/25- 2/04/26	WAYNE MARTIN FLOOR COVERING IN	CARPET CARPETS/FLOORING/DRA	0.00
00372	2/04/25- 2/04/26	VANNATTA PETERSEN & ANDERSON	LAW LAW OFFICES	0.00
00376	2/04/25- 2/04/26	A BETTER WAY MASSAGE LLC	MASSAGE MASSAGE	0.00
00377	2/04/25- 2/04/26	VINNIES CHICAGO SANDWHICH SHOP	RESTAURA RESTAURANT	0.00
00378	2/04/25- 2/04/26	EL TAPATIO RESTAURANT	RESTAURA RESTAURANT	0.00
00391	2/04/25- 2/04/26	*ISLAND IMPORTS	IMPORT IMPORT/MAIL ORDER/SA	0.00
00393	2/04/25- 2/04/26	BERTUCCI'S	RETFUNDS RETAIL - GIFTS/CRAFT	0.00
00397	2/03/24- 2/03/25	BLUE HERON SEPTIC & DRAIN SER	SEPTIC SEPTIC SERVICE	0.00
00402	1/25/25- 1/25/26	COMPLETE CARPET SERVICES	CARPET CARPETS/FLOORING/DRA	0.00
00405	2/04/25- 2/04/26	EXCEPTIONAL SMILES	DENTAL DENTAL CARE	0.00
00408	2/04/25- 2/04/26	LOWER COLMBIA ENGINEERING	ENG ENGINEERING	0.00
00409	2/04/25- 2/04/26	MAX'S MOORAGE LLC	MARINA MARINA/REPAIR SVC	0.00
00410	2/04/25- 2/04/26	DILLARD'S MOORAGE LLC	MARINA MARINA/REPAIR SVC	0.00
00413	2/04/25- 2/04/26	MARK J LANG-ATTORNEY AT LAW PC	LAW LAW OFFICES	0.00
00416	2/04/25- 2/04/26	THE POUR HOUSE	TAVERN TAVERN	0.00
00417	2/04/25- 2/04/26	ASCHOFF DORINDA	RENTRESI RENTAL - RESIDENTIAL	0.00

1-22-2025 1:24 PM

F O R M S R E G I S T E R

Item #11.

PACKET: 00989 1-22-25 Approvals 1-22-25 Approvals  
SEQUENCE: License #

ID	PERIOD	NAME	LICENSE CODE	BALANCE
00426	2/04/25- 2/04/26	WESTERN HTNG & COOLING INC	CONTMECH CONTRACTOR-MECHANICA	0.00
00488	2/01/25- 2/01/26	PORTLAND ELECTRIC LLC	CONTELEC CONTRACTOR-ELECTRICA	0.00
00491	3/04/25- 3/04/26	ALONZO YARD MAINTENANCE	LANDSCAP LANDSCAPING	0.00
00496	2/06/25- 2/06/26	PROLINE PLUMBING & SEWER	CONTPLUM CONTRACTOR-PLUMBING	0.00
00500	2/06/25- 2/06/26	TIDE CREEK AGGREGATES LLC	EXCAV EXCAVATION	0.00
00501	2/06/25- 2/06/26	MACKENZIE ENGINEERING INC	ENG ENGINEERING	0.00
00502	2/06/25- 2/06/26	EVOLUTION PLUMBING LLC	CONTPLUM CONTRACTOR-PLUMBING	0.00
00504	2/06/25- 2/06/26	CORNICE CONSTRUCTION LLC	CONTGEN CONTRACTOR-GENERAL	0.00
00509	2/06/25- 2/06/26	UNIVERSAL PROTECTION SERVICE	SECURITY SECURITY	0.00
00524	2/08/25- 2/08/26	CHRISTENSON ELECTRIC INC	CONTELEC CONTRACTOR-ELECTRICA	0.00
00525	2/08/25- 2/08/26	PERFORMANCE BLDG PRODUCTS INC	CONTGEN CONTRACTOR-GENERAL	0.00
00530	3/04/25- 3/04/26	TWIN CITY SERVICE	CONTMECH CONTRACTOR-MECHANICA	0.00
00537	2/12/25- 2/12/26	HAMER ELECTRIC INC	CONTELEC CONTRACTOR-ELECTRICA	0.00
00543	2/12/25- 2/12/26	RENAUD ELECTRIC CO INC	CONTELEC CONTRACTOR-ELECTRICA	0.00
00544	2/12/25- 2/12/26	PATRIOT FIRE PROTECTION INC	CONTGEN CONTRACTOR-GENERAL	0.00
00551	2/12/25- 2/12/26	DAY MANAGEMENT CORPORATION	COMMUNIC COMMUNICATION	0.00
00552	2/12/25- 2/12/26	COOK SECURITTY GROUP	SECURITY SECURITY	0.00
00553	2/12/25- 2/12/26	KLS SURVEYING INC	SURVEY SURVEYOR	0.00
00555	2/13/25- 2/13/26	PORTRAIT HOMES NORTHWEST	CONTGEN CONTRACTOR-GENERAL	0.00
00563	2/13/25- 2/13/26	COLBERT H CANNON	RENTRESI RENTAL - RESIDENTIAL	0.00
00564	2/12/25- 2/12/26	*WATERMAN GARAGE DOORS LLC	CONTMISC CONTRACTOR-MISC.	0.00
00566	2/13/25- 2/13/26	TROPICANA COURT	RENTRESI RENTAL - RESIDENTIAL	0.00
00574	2/14/25- 2/14/26	*PREHEIM COMPUTERS	COMPUTE COMPUTER	0.00
00579	2/21/25- 2/21/26	K SCHWARZ CONSTRUCTION INC	EXCAV EXCAVATION	0.00
00593	2/21/25- 2/21/26	U STORAGE SELF STORAGE	STORAGE STORAGE UNITS	0.00
00594	2/21/25- 2/21/26	PYE-BARKER FIRE SAFETY LLC	CONTMISC CONTRACTOR-MISC.	0.00
00595	2/21/25- 2/21/26	WEST COAST METAL BUILDINGS INC	CONTGEN CONTRACTOR-GENERAL	0.00
00598	2/21/25- 2/21/26	STEEL APARTMENTS CURNUTT	RENTAPT RENTAL - APARTMENTS	0.00
00600	2/21/25- 2/21/26	*MENTAL HAPPINESS	ORGANIZE ORGANIZING SERVICES/	0.00
00602	2/21/25- 2/21/26	DANGS LITTLE DRAGON	FOODCART FOOD TRUCK	0.00
00610	2/21/25- 2/21/26	LAUTT RENTALS	RENTRESI RENTAL - RESIDENTIAL	0.00
00612	2/21/25- 2/21/26	STA PHASE II	2NDHAND 2ND HAND DEALER/PAWN	0.00
00613	2/21/25- 2/21/26	CLARKE TOM & DEBBIE	RENTRESI RENTAL - RESIDENTIAL	0.00
00615	2/21/25- 2/21/26	SANDERS SERVICES	MARINA MARINA/REPAIR SVC	0.00
00617	2/21/25- 2/21/26	C SEGER	2NDHAND 2ND HAND DEALER/PAWN	0.00
00619	2/21/25- 2/21/26	TWIN CITY GLASS CO INC	GLASS GLASS	0.00
00620	2/21/25- 2/21/26	A ACTION APPLICANCE & HEATING	CONTMECH CONTRACTOR-MECHANICA	0.00
00624	3/04/25- 3/04/26	ST HELENS AUTO BODY/CUST PAINT	AUTOBODY AUTO BODY/DETAILING	0.00
00628	2/22/25- 2/22/26	AREA HEATING & COOLING	CONTHVAC CONTRACTOR-HVAC	0.00
00638	2/27/25- 2/27/26	MASON BRUCE & GIRARD INC	MISC MISCELLANEOUS	0.00
00640	2/27/25- 2/27/26	GARNER ELECTRIC	CONTELEC CONTRACTOR-ELECTRICA	0.00
00642	2/28/25- 2/28/26	SHARP BONNIE & BEN	RENTCOMM RENTAL - COMMERCIAL	0.00
00643	2/28/25- 2/28/26	DIAS JIM	RENTRESI RENTAL - RESIDENTIAL	0.00
00644	2/28/25- 2/28/26	EIB ENTERPRISES	RENTRESI RENTAL - RESIDENTIAL	0.00
00648	2/28/25- 2/28/26	WESTERN COLLECTION BUREAU INC	MISC MISCELLANEOUS	0.00
00649	3/01/25- 3/01/26	HARDER MECH CONTRACTORS INC	CONTGEN CONTRACTOR-GENERAL	0.00
00653	3/01/25- 3/01/26	PARR LUMBER COMPANY	DELIVERY DELIVERY SERVICE	0.00
00657	3/01/25- 3/01/26	COMPASS LAND SURVEYORS	SURVEY SURVEYOR	0.00
00668	3/01/25- 3/01/26	PAWSITIVE CRITTER CARE LLC	DOG-GROO DOG GROOMING	0.00
00674	3/06/25- 3/06/26	OTAK INC	ENG ENGINEERING	0.00



ID	PERIOD	NAME	LICENSE CODE	BALANCE
00678	3/08/25- 3/08/26	STANSBURY TODD	RENTCOMM RENTAL - COMMERCIAL	0.00
00706	3/12/25- 3/12/26	SUNSHINE PIZZA	RESTAURA RESTAURANT	0.00
00726	3/13/25- 3/13/26	HARRINGTONS CLOTHING INC	RETAIL RETAIL	0.00
00732	3/12/24- 3/12/25	SUNBELT RENTALS INC	DELIVERY DELIVERY SERVICE	0.00
00736	4/03/24- 4/03/25	TRINITY SERVICES GROUP INC	CATER CATERING/MISC FOOD E	0.00
00755	3/14/25- 3/14/26	ROBERTSON & OLSON CONST INC	CONTGEN CONTRACTOR-GENERAL	0.00
00759	3/04/25- 3/04/26	LEONARD & JANET MASON	RENTCOMM RENTAL - COMMERCIAL	0.00
00760	3/04/25- 3/04/26	PASTIME TAVERN	TAVERN TAVERN	0.00
00764	3/04/25- 3/04/26	PARKSIDE APTS/HICKEY	RENTAPT RENTAL - APARTMENTS	0.00
00802	3/15/25- 3/15/26	ARROWSMITH APARTMENTS	RENTAPT RENTAL - APARTMENTS	0.00
00821	3/15/25- 3/15/26	MCCORMICK APARTMENTS	RENTAPT RENTAL - APARTMENTS	0.00
00822	3/15/25- 3/15/26	PAUL THAYER SUSNET MANOR APTS	RENTAPT RENTAL - APARTMENTS	0.00
00839	3/16/25- 3/16/26	COLUMBIA RIVER DENTAL	DENTAL DENTAL CARE	0.00
00848	3/16/25- 3/16/26	NESSY'S NICK NACKS	2NDHAND 2ND HAND DEALER/PAWN	0.00
00849	3/16/25- 3/16/26	DEIBERT RYAN	RENTRESI RENTAL - RESIDENTIAL	0.00
00850	3/16/25- 3/16/26	STANSBURY PAUL & KEN	RENTCOMM RENTAL - COMMERCIAL	0.00
00853	3/16/25- 3/16/26	BERNSTEIN MICHAEL	2NDHAND 2ND HAND DEALER/PAWN	0.00
00955	2/04/25- 2/04/26	CHRISTINA'S CHEST	2NDHAND 2ND HAND DEALER/PAWN	0.00
01020	1/09/25- 1/09/26	HAPPY HOLLOW CONSTRUCTION	CONTGEN CONTRACTOR-GENERAL	0.00
01022	1/13/25- 1/13/26	*MORTON'S MAFIA DOG'S	FOODCART FOOD TRUCK	0.00
01054	2/14/25- 2/14/26	*YOHANNES LLC	ASSTLIVE ASSISTED LIVING FACI	0.00
01055	2/18/25- 2/18/26	K & B VENTURES LLC	RENTRESI RENTAL - RESIDENTIAL	0.00
01059	2/19/25- 2/19/26	ALAN C FERGUSON CONSTRUCTION	CONTGEN CONTRACTOR-GENERAL	0.00
01062	2/27/25- 2/27/26	CAROLYN JENKINS PAINTING	CONTPAIN CONTRACTOR-PAINTING	0.00
01067	3/13/25- 3/13/26	D & D CONSTRUCTION LLC	CONTGEN CONTRACTOR-GENERAL	0.00
01100	5/06/24- 5/06/25	*MIND BODY SOUL CONNECTIONS	COUNSEL COUNSELING	0.00
01177	1/26/25- 1/26/26	CARLSON TESTING INC	INSPECT INSPECTIONS - PROPER	0.00
01180	3/16/25- 3/16/26	RPK INVESTMENTS	RENTCOMM RENTAL - COMMERCIAL	0.00
01289	1/11/25- 1/11/26	THE DOGHOUSE SALON LLC	DOG-GROO DOG GROOMING	0.00
01292	1/11/25- 1/11/26	*TINKER SEWING MACHINE HELP	REPAIR REPAIR - GENERAL	0.00
01297	2/02/25- 2/02/26	ST. HELENS PLUMBING AND CONST.	CONTPLUM CONTRACTOR-PLUMBING	0.00
01298	2/03/25- 2/03/26	FIRELINE OFF ROAD LLC	REC OUT DOOR RECREATION	0.00
01299	2/06/25- 2/06/26	KIRBY NAGELHOUT CONST CO	CONTGEN CONTRACTOR-GENERAL	0.00
01307	2/28/25- 2/28/26	WON-DOOR CORPORATION	CONTGEN CONTRACTOR-GENERAL	0.00
01315	3/12/25- 3/12/26	SUNSACTIONS SCAPPOOSE LLC	TANNING TANNING SALON	0.00
01321	3/30/25- 3/30/26	SWEET STARLING CO LLC	RETAIL RETAIL	0.00
01403	1/03/25- 1/10/25	GENERAL SHEET METAL	7 DAY 6 MONTH LICENSE	0.00
01407	1/15/25- 1/15/26	PIHL, INC	EXCAV EXCAVATION	0.00

LICENSE CODE		TOTAL	BALANCE
2NDHAND	2ND HAND DEALER/PAWN	6	0.00
7 DAY	6 MONTH LICENSE	1	0.00
ASSTLIVE	ASSISTED LIVING FACI	1	0.00
AUTOBODY	AUTO BODY/DETAILING	1	0.00
CARPET	CARPETS/FLOORING/DRA	3	0.00
CATER	CATERING/MISC FOOD E	1	0.00
COMMUNIC	COMMUNICATION	1	0.00
COMPUTE	COMPUTER	1	0.00
CONSULT	CONSULTING	1	0.00
CONTELEC	CONTRACTOR-ELECTRICA	5	0.00
CONTGEN	CONTRACTOR-GENERAL	15	0.00
CONTHVAC	CONTRACTOR-HVAC	1	0.00
CONTMECH	CONTRACTOR-MECHANICA	4	0.00
CONTMISC	CONTRACTOR-MISC.	5	0.00
CONTPAIN	CONTRACTOR-PAINTING	1	0.00
CONTPLUM	CONTRACTOR-PLUMBING	4	0.00
CONTSHEE	CONTRACTOR-SHEETROCK	1	0.00
COUNSEL	COUNSELING	1	0.00
DELIVERY	DELIVERY SERVICE	3	0.00
DENTAL	DENTAL CARE	2	0.00
DOG-GROO	DOG GROOMING	2	0.00
ENG	ENGINEERING	4	0.00
EXCAV	EXCAVATION	3	0.00
FOODCART	FOOD TRUCK	2	0.00
GLASS	GLASS	1	0.00
GROCERY	GROCERY	1	0.00
HOUSECLE	HOUSECLEANING	1	0.00
IMPORT	IMPORT/MAIL ORDER/SA	1	0.00
INSPECT	INSPECTIONS - PROPER	1	0.00
JANITOR	JANITORIAL SERVICES	1	0.00
LANDSCAP	LANDSCAPING	1	0.00
LAW	LAW OFFICES	2	0.00
MANUF	MANUFACTURING	1	0.00
MARINA	MARINA/REPAIR SVC	4	0.00
MASSAGE	MASSAGE	1	0.00
MISC	MISCELLANEOUS	5	0.00
ORGANIZE	ORGANIZING SERVICES/	1	0.00
PHYSICIA	PHYSICIAN/HEALTH CAR	1	0.00
REC	OUT DOOR RECREATION	1	0.00
RENTAPT	RENTAL - APARTMENTS	6	0.00
RENTCOMM	RENTAL - COMMERICAL	7	0.00
RENTDUPL	RENTAL - DUPLEXES	1	0.00
RENTRESI	RENTAL - RESIDENTIAL	9	0.00
REPAIR	REPAIR - GENERAL	1	0.00
RESTAURA	RESTAURANT	6	0.00
RETAIL	RETAIL	2	0.00
RETAILPE	RETAIL PET STORE	1	0.00
RETCLOTH	RETAIL - CLOTHING	1	0.00
RETFURN	RETAIL - FURNITURE	1	0.00
RETGIFTS	RETAIL - GIFTS/CRAFT	1	0.00

LICENSE CODE	TOTAL	BALANCE
SALESERV SALES/SERVICE/MAINT	1	0.00
SECURITY SECURITY	2	0.00
SEPTIC SEPTIC SERVICE	1	0.00
STORAGE STORAGE UNITS	1	0.00
SURVEY SURVEYOR	2	0.00
TANNING TANNING SALON	1	0.00
TAVERN TAVERN	2	0.00
TOTAL ALL CODES:	138	0.00

\*\*\* SELECTION CRITERIA \*\*\*

License Range: thru ZZZZZZZZZZ  
License Codes: All  
Balance: 9999999999R thru 9999999999  
Fee Codes: All  
Fee Paid Status: Paid and Unpaid  
Origination Dates: 0/00/0000 thru 99/99/9999  
Effective Dates: 0/00/0000 thru 99/99/9999  
Expiration Dates: 0/00/0000 thru 99/99/9999  
Renewal Dates: 0/00/0000 thru 99/99/9999  
Payment Dates: 0/00/0000 thru 99/99/9999  
Print Dates: 0/00/0000 thru 99/99/9999  
License Status: Active  
Termination Code:  
Paid Status: Paid  
City Limits: Inside and Outside  
Printed: No  
Comment Code:

\*\* END OF REPORT \*\*