



BUDGET COMMITTEE MEETING

Thursday, May 04, 2023 at 5:00 PM

AGENDA

CALL TO ORDER - *Continued from April 13, 2023*

Review and Approval of April 13, 2023 Minutes

- [1.](#) Budget Committee Minutes 4/13/23

Review Submitted Questions and Staff Responses

- [2.](#) Budget Committee Q & A for FY 2024 Proposed Budget

Special Revenue Funds

- Tourism
- Community Development
- Community Enhancement
- Streets

Enterprise Funds

- Water
- Wastewater
- Storm water

Opportunity Discussion

Public Comment

Open & Close Public Hearing for State Shared Revenue

Approval of the Proposed Budget 2023/2024

- [3.](#) Proposed Budget 2023/2024

ADJOURNMENT

VIRTUAL MEETING DETAILS

Join: <https://zoom.us/j/97312920995?pwd=MTBVaFFaTnRaektBTmgzOEtkWXBMDz09>

Meeting ID: 973 1292 0995

Passcode: 703062

Dial: 646-931-3860

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.

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BUDGET COMMITTEE

Thursday, April 13, 2023, at 5:00 PM

DRAFT-MINUTES

Members Present:

Rick Scholl, Mayor
Jessica Chilton, Councilor President
Patrick Birkle, Councilor
Mark Gundersen, Councilor
Brandon Sundeen, Councilor
Lew Mason, Committee Chair
Claire Catt, Vice Committee Chair
Brady Preheim, Committee Member
Eddie Dunton, Committee Member
Michelle Damis, Committee Member

Members Absent:

None

Staff Present:

Gloria Butsch, Finance Director
John Walsh, City Administrator - Budget Officer
Jon Ellis, Financial Consultant
Mouhamad Zaher, Public Works Director
Jacob Graichen, City Planner
Mike De Roia, Building Official
Brian Greenway, Police Chief
Suzanne Bishop, Library Director
Jamie Edwards, Accountant II- Budget Committee Secretary
Jennifer Johnson, Accountant III

Call to Order

Budget Committee Meeting was called to order at 5:04 PM

Introductions and Budget Committee Roles

Finance Director Gloria Butsch introduced herself as the new Finance Director for the City of St. Helens. Introductions of Committee members and staff were made.

New Chair and Vice-Chair Nominations

Previous Committee Vice Chair Lew Mason nominated outgoing Committee Chair, Claire Catt as Chair; Catt declined. Councilor Patrick Birkle nominated Committee Member Michelle Damis as Chair, Damis declined. Birkle Nominated Mason as Chair, Mason accepted.

Birkle nominated Catt as Vice Chair; she accepted.

Motion made by Councilor Birkle, Seconded by Council President Chilton to approve Lew Mason as Committee Chair and Claire Catt as Committee Vice Chair.

Voting Yea: Council President Chilton, Councilor Sundeen, Chair Catt, Vice Chair Mason, Committee Member Damis, Committee Member Preheim, Committee Member Dunton

Approval of Previous Meetings Minutes

1. July 13, 2022, Minutes

Motion made by Committee Member Damis and Seconded by Councilor Birkle, to approve the July 13, 2022, Minutes.

Voting Yea: Council President Chilton, Councilor Sundeen, Vice Chair Catt, Chair Mason, Committee Member Damis, Committee Member Dunton

Voting Abstaining: Committee Member Preheim

Receive Budget Message and Proposed Budget

Finance Director Gloria Butsch read the included budget message for the City of St Helens for the 2023/2024 fiscal year.

Documentation Orientation and Fund Structure

Butsch shared a presentation explaining the purpose and role of the budget committee along with documentation orientation and fund structure.

Butsch presented the Balanced Budget Assumptions, General Fund forecast.



Balanced Budget Assumptions

What IS included in the 23/24 Proposed Budget?

- 3 vacant positions unfilled
- Utility rate increase assumptions
- 6% COLA for police association; 5% COLA increase for ASCME & non-personnel

What Assumptions are used in the 23/24 Proposed Budget?

General Fund

- Forecasted years assume 9% Personnel overall increases for Wages, Insurance & PERS
- Forecasted years assume 3% Materials & Services increases

Enterprise Funds

- Forecasted years assume 9% Personnel overall increases for Wages, Insurance & PERS
- Forecasted years assume 3% Materials & Services increases
- Utility rate increases for water/sewer/storm over the next 4 years
- Additional debt service required for capital projects

Budget Assumptions and Capital Improvement Projects



Balanced Budget Assumptions

Adjustments made to achieve 15% ending fund balance in General Fund (policy is 20%) and maintain 20% ending fund balances in utility funds

- | | |
|-----------------------|--|
| • Revenue Enhancement | Increase GFS allocation to Tourism |
| • Library | Vacant Library Technician Makerspace unfilled(\$100,000) |
| • Parks | Reallocation of 1 FTE personnel between Recreation and Parks |
| • Recreation | Reallocation of 1 FTE to Community Enhancement |
| • Recreation | Increase revenue by \$20k for program charges |
| • Technology | Reduce computer replacement and insurance (\$33,000) |
| • Police | Reduce operating supplies & uniforms expense |
| • Police | One vacant position unfilled |
| • Police | Reduce facilities maintenance (\$40,000) |
| • Public Works | Defer purchase of mini excavator and van (\$155,000) |
| • Public Works | Defer replacement of water filters (\$250,000) |
| • Public Works | Adjust personnel allocations between Streets and Sewer |
| • Public Works | Vacant WF/WWTP position unfilled (\$100,000) |

Department Presentations (10 Minutes each)

I. Administration

City Administrator John Walsh, spoke on the reserve balance and the plans to lower the deficit. Walsh explained the different departments within the Administration Department:

- **City Recorder and Human Resources**, centralized recruiting.
- **Communications**, operates fourteen social media platforms.
- **Finance**, includes Utility Billing, Accounts Receivable, Accounts Payable, and Payroll.
- **Government Affairs**, provides intergovernmental relations, lobbying, and brings in grants into the community.
- **Municipal Court**, increased costs for the Judge who has not had a raise since 2018, to retain Public Defenders, they are looking at going to a retainer base to keep them.
- **Recreation**, the community has really valued the Recreation Program and they have been developing innovative programs, but they cannot be launched unless there is funding, for which there is a large grant application in process to help with the costs.

II. Community Development

Walsh explained that Building and Planning are under the Community Development Department. City Planner Jacob Graichen said that the City does not have a dedicated Community Development Director; Walsh fills that role. In part, the two City Planners make up, an Assistant Community Development Director, working with 2.4 full-time equivalent employees (FTE).

Building Official, Mike De Roia said that the Building Division administers building codes. The budget reflects the volume of services they provide throughout the year. The Building Division is allowed to collect fees, but those fees can only be used for specific items.

Butsch said that there was a scrivener error in the preliminary budget document on the line item for the Building Division, Professional Services; it needs to be \$8,000 not \$6,000.

III. Library

Library Director- Suzanne Bishop, shared a presentation on the St. Helens Public Library's goals and strategic plans:

- Elimination of overdue fines (done)
- Courier services between Columbia County libraries
- Sustainable operation of Makerspace staff and operations
- Expand hybrid programs
- Increase digital library services (done)
- Explore rebranding of the library

Bishop is requesting a funding increase of approximately 15% to focus areas of growth in facility maintenance, printed materials, Library of Things, and Projects and Programs.

IV. Police

Police Chief Brian Greenway shared that the Police are not dropping their level of service, though they have reduced areas in their budget. Greenway said that the level of Police service requests has been increasing over the last five years. The officers are busy and have continued to protect and serve with limited resources. As for the budget, one area being reduced is Operating Supplies. To serve the community better, we are obtaining a new report writing system giving them the ability to mine data to better respond to needs. Another change is the body cameras; the cameras provide accountability, transparency, and legitimacy. They are in the process of replacing all the cameras that are outdated and need technology updates.

V. Public Works

Public Works Director, Mouhamad Zaher, reported they make up about 39% of the City budget, made up of Operations, Engineering, Information Technology, and Parks. Zaher shared the goals of Public Works and the Capital Improvements Projects and what can be deferred. Public Works has worked to cut costs where they can and when projects have come under budget, they have added the funds back into the budget.

Enterprise Fund

Butsch reported on the Enterprise Funds, made up of Water, Sewer, and Storm Funds.

The Water Fund- Is doing well for the current year but will not be sustainable in 2025 and beyond. Will need to look at a new rate study.

Water Fund – Master Plan Assumptions

- 2% Annual Growth
 - 3% rate increases each year for 5 years
 - 9% Increase in Personnel Services
 - 5% Increase in Materials
 - Deferred replacement of water filters for \$250,000
-

The Sewer Fund- Is operating healthy with the current plan of loan and grant financing.

Sewer Fund – Master Plan Assumptions

- 2% Annual Growth
 - 8% rate increases each year for 5 years
 - 9% Increase in Personnel Services
 - 5% Increase in Materials
 - \$6.945M Debt & Grant Funding required in 23/24 and \$5.2M Debt Service required in 24/25 to fund capital projects
-

The Storm Fund - is challenging but doing well with the adopted rates from FY 22/23

Storm Fund – Master Plan Assumptions

- 2% Annual Growth
 - 17.2% (\$2.40) Rate increase in 2024, CPI Rate increases in 2025-2027
 - 9% Increase in Personnel Services
 - 5% Increase in Materials & Services
 - Deferred projects and timelines out as proposed in Capital Improvement Plan to FY2027
-

Opportunities:

Opportunities

1. Revisit funding strategy for Public Safety Facility
 - I. Increase public safety utility fee \$3 to \$10
 - II. Go out for a GO Bond (property tax increase)
2. Increase the public safety fee to increase support for the Police Department \$2.
3. Investigate a 5-year option levy (property tax increase) to support specific departments:
 - I. Police Department
 - II. Library Department
 - III. Parks Department
4. Investigate a continuation of the Parks utility fee
5. Complete an internal service level review for all departments & city buildings

Open Public Comment Period

Committee Member- Brady Preheim asked if under the first opportunities option for a general obligation bond, how long the bond would be for. Butsch said it would need a consultant to determine the amount and term. Preheim asked if option three could be a different term on the 5-year levy. Butsch advised that they are typically a 5-year, but could go out for another vote at the end of the term.

Committee Chair - Lew Mason asked if the 5-year levy could cover a new Police Department. Butsch explained how the levy works and the distribution. There would not be enough funds left over to cover the needs of the Police Department. Greenway shared about other levies local authorities were going out for this year.

Committee Member Eddie Dunton asked about the fees added to the City Docks and if those funds could be used for the parks, Walsh explained those funds go into Parks already. Mayor Rick Scholl said the fee was added to manage the dock use.

Mason mentioned last year the Budget Committee talked about the possibility of a gas tax. Walsh said that would require a vote.

Councilor Sundeen asked if the public safety fee was increased to \$10, how long it would be for. Butsch said the fee would be in place for the life of the loan, which is 30 years. Walsh said that, increasing the fee now to \$10, would increase the fund reserve.

Councilor Birkle stated the City should continue to look at other sources of funding, such as selling City-owned property where available.

Preheim asked out of the funds collected so far for the public safety facility if it was earning interest and where the funds were. Walsh shared that the funds are in an investment account and earning interest. Butsch reported out of the interest earned, if the funds were not spent specifically on the construction of the public safety facility, the City would have to pay back the interest earned to the investors.

Visitor Steve Toschi asked if there was a breakdown of the line-item title GF Support Services. Butsch said not in this document but that can be included in the next meeting. Toschi said there is an increase in overtime and asked why it was included, Walsh reported last year it was not included so it looks like an increase.

Visitor Comments:

Steve Toschi reported that the Planning Commission encourages the Budget Committee to investigate adding another City Planner.

Toschi continued to share, that as a citizen, it is crucial to look at the employees within a business to make sure they are providing value to the City. Toschi states property taxes can be doable with proper communication and education to the citizens. Gas tax is an option that is not that much and would provide considerable revenue; the key is educating the voters. This type of tax applies to anyone who comes through the city, not just the residence. Another suggestion was increasing business license fees on rentals, and believe increasing them to \$25 per month per unit would provide substantial revenue.

Butsch asked all members take the proposed budgets home and email all questions and requests to her before the next meeting, that way during the next meeting they could be prepared to discuss and respond to all questions and requests.

Preheim asked why there was such a large increase in the revenue from 2022 to 2023, Walsh said that the increase in revenue was from funding for the projects.

The Budget Committee will reconvene on May 4, 2023, at 5:00 p.m.

Adjournment – 6:45 PM

Respectfully submitted by Jamie Edwards, Budget Committee Secretary

1. Q: 100-707-52019 Narrative for increase needs/cost for professional services for Finance Department.

A: The increase in professional services is primarily due to increased audit costs. (Single Audit required due to increase in Federal Funds (ARPA, CDBG – food bank, grants). Last year tried RFP – with no respondents.

2. Q: 100-704-52019 Narrative for increased needs/cost for professional services for Court.

A: Increase in Judge's contract services (no contract cost increase since 2018 – 15%) – \$12K

Anticipated increase in Prosecutors contract 5% - \$12K.

Place 2 Public defenders on contract and a third is hourly – increase approximately \$30K.

Increased State Psychological Evaluation \$2K

Please note these numbers reflect the increase in trial times now that covid has cleared. If the court trials decrease contract costs will be reduced.

3. Q: 100-705-52115 Provide needs statement for this program/service.

A: Reflects the change from Portland's program report writer that will be discontinued over the next few months to a report writer system being developed as a joint effort with other Columbia County Agencies. The Council amended the FY 22-23 budget to provide funding of \$160k over fiscal year 22-23 and 23-24. More detail will be forth coming as final documents and details are finalized.

4. Q: 100-705-52117 Which line item were "Body Camera" expenses previously captured under?

A: During the 2022-2023 Budget meetings, the budget committee approved 160K to replace the existing 23 BWC with updated new ones due to the aging out. The final approved budget never reflected this approval and the BWC was not placed on a line item in the police budget. This was corrected in the supplemental budget and put in Tactical.

5. Q: 100-708-50001 Provide needs statement for additional Parks FTE

A: Increase reflects

- .5 FTE – Formerly split the ARPA funded parks and recreation Administrative Assistant to now 100% Parks 47K.
- .4 FTE Split Facilities Maintenance Supervisor 40% to parks 63K
- Remainder of cost reflect PERS, Health, COLA

6. Q: 100-709-50001 Provide needs statement for additional Recreation FTE

A: Please note that FY 22-23 budget failed to reflect 1 of the ARPA funded Position and this position is budgeted to be split with Parks for last 6 months of FY 22-23 and all of FY 23-24. With that said the increase reflects .5 FTE Recreation Assistance 1 position 18K which is covered by anticipated increases in programs and revenues.

The remainder is a 0.5 ARPA funded position for \$47K.

Note: No additional personnel / program costs will be made unless the grants / funding is received.

7. Q: RECREATION: What percentage (or amount) of Recreation expenses are currently and projected to be offset by general funds (i.e., not covered by fees, permits, or grants)

A: *Reference following table:*

Recreation Program History				
	FY 20-21	FY 21-22	Projected FY 22-23	Proposed FY 23-24
General Fund				
Funding Sources:				
Fees - Recreation	2,247	145,764	156,000	180,000
Recreation revenues	34,754	1,441	-	-
ARPA Grants	-	65,954	133,000	189,580
General fund support	250,438	138,263	122,400	57,520
Total Sources	287,439	351,422	411,400	427,100
Program Uses:				
Personnel Services	117,112	272,306	366,400	365,000
Materials & Services	100,819	76,234	45,000	62,100
Total Uses	217,931	348,540	411,400	427,100
Community Enhancement				
Funding Sources				
Grants / Donations	186,250	4,417	200,000	216,600
Contract Services	-	-	-	400,000
Beginning Reserves	-	136,970	81,026	81,026
Total Sources	186,250	141,387	281,026	697,626
Program Uses				
Projects & Programs				37,100
Personnel Services	49,283	60,361	200,000	261,000
Total Uses	49,283	60,361	200,000	298,100

8. Q: 100-709-52023 Are Recreation Facility Maintenance costs unrelated to general services provided by the internal Building Dept? Please provide actuals or examples of these services, and which buildings they apply to.

A: Recreation Facilities Maintenance covers

- Pest controls, Hudson Garbage, Security, Janitorial Services, HVAC – (new)
- They apply to both recreation center and the community center (currently not broken out)

9. Q: 201-000-37015 (Tourism) What are the ORS or other legal regulations that restrict these funds to be used in tourism, instead of the General Fund?

A: The reference line is “Events Revenue” this is not restricted beyond that is received for the purpose of covering the cost of the events.

Line 201-000-32002 Lodging Taxes (TLT) – The use of TLT’s is set in ORS 320.350. Much of the statute is date driven, however we are charging an allowable percentage of GFS to the Tourism Fund in the proposed budget.

10. Q: 203-709-350xx (Community Enhancement) Provide narrative for this revenue stream

A: \$200K Grant revenues are primarily from NW regional ESD – Partnership grant program for early learning and summer programs (Pass through from state), combined with sponsorships and donations. They are applied for every year.

\$400k Recreation Contract is an opportunity to work with the school district to receive a multiyear award for recreational / educational programs.

11. Q: 205-000-33015 (Street Fund) Provide narrative for this revenue stream.

A: 450K – contribution from County for Safe Routes to School

RE: Page 5 of the budget presentation has these bullet points:

12. Q: • Revenue Enhancement "Increase GFS allocation to Tourism"
Does "GFS" refer to the General Fund?

A: Yes, it is General Fund Services.

13. Q: What is the purpose?

A: This is the cost of administrative and other supporting general fund personnel whose services directly benefit tourism and the tourism fund.

14. Q: What is the amount?

A: For FY2024, we are estimating \$100,000. This is the first year of allocation and may be adjusted when we have actual data to support the charge.

15. Q: Library Vacant Library Technician Makerspace unfilled (\$100,000)

A: The former youth librarian had filled this role. This was a termed position that would have expired at the end of 2024.

16. Q: To where is this money being redirected?

A: Revenue Replacement

17. Q: Would we have continued to fund the position if Allen had not resigned?

A: Possibly, but not filling vacant positions has been preferred to proposing layoffs.

18. Q: How were the rate increases proposed for water, sewer, and storm developed? Are they based on the fee study recommendations of our consultant?

A: The rate increases are based on future capital needs that are set out in the Master Plans and to service any related debt used to finance those projects.

Yes, the rates are based on the recommendations from Donovan Enterprise and approved by Council in July 2022. The recommendations from the study are for a 5-year period, through FY2027.

19. Q: My understanding of the reason to add 3 to 12 dollars per month to the utility bill is because of the previous finance director, changing the construction of the police drawings and now to go back to the original drawings it will cost more because of higher construction costs? Is this correct?

A: The original plan/drawings were to construct a "Public Safety Facility" encompassing courts, IT, and associated office space. The cost for this facility was approximately 22 million dollars. After receiving the cost, the decision was made to redesign the facility and plan for a standalone police station to reduce the cost to 12.6 million. (Our loan amount) The utility fee increase was to assist in paying the loan.

9 to 10 dollars would cover the debt service costs associated with construction of the Public Safety Facilities.

20. Q: Most folks are worried this may happen again. How has the city changed their checks and balances so it v
happen again?

A: (Answer provided by Jon Ellis) The New Finance Director is a very good starting point to assure the appropriate fiduciary Responsibilities over the City's Resources.

21. Q: Did I understand correctly the police will let go / not fill a full-time position?

A: We will leave the current open position unfilled for the rest of FY2023 and for FY2024.

22. Q: Is this an unfilled position now?

A: Yes, the police currently have 3 vacancies. 2 applicants are in the finishing stages of the hiring process, and we anticipate hiring them in May 2023. The other vacancy will not be filled.

23. Q: Or as I understand we have at least one position that will be retiring soon. Will that be filled? Or will that also be unfilled?

A: We will not fill the current unfilled position; and it may be necessary to not fill positions left by retirements.

24. Q: Is there an estimate/projected cost of the new police building?

A: The final redesign was submitted to the architects, and we are awaiting the cost estimate from the architect firm.

25. Q: Do they still plan to house the court in the new building?

A: No - SEE also Q & A #19

26. Q: How much money do we have set aside now for the new building? How much are we lacking to complete the project?

A: Approximately 12.6 million from the bond proceeds. Any additional funding is yet to be determined.

27. Q: What is the interest rate for the monies we already have and if we borrow to complete the Police building what will the interest rate be on the new loan?

A: The interest rate is 3% through 2024, then goes to 4%. Any borrowing would likely be at market rate, currently about 5% - 6%.

28. Q: We are charged \$3.00 a month now for a Public Safety surcharge (police building) on our water bill. The new suggested charges of up to \$12.00, does this include the \$3.00 we are paying now or in addition to the \$3.00?

A: The debt service for the police station will require a fee of \$9 per month.

29. Q: Has anything been budgeted for the new Police building maintenance or will that be an additional charge in the future?

A: This would be budgeted for in the future.

30. Q: What does model EDU mean. Is that the loan/bond we have or are applying for?

A: EDU refers to Equivalent Dwelling Unit. In the context of the Public Safety Utility fee, we are charging each individual “dwelling” the fee.

31. Q: The (PD) overtime increased double. What is the reason? Is it because they are down a position?

A: To provide 24/7 on-duty police coverage, we need 14 patrol officers. SHPD currently has 10. To be able to provide around-the-clock policing, we often must fill positions by utilizing overtime, including staffing the vacancy with sergeants. In 2022 we had officers out on extended FMLA and workers’ compensation because of injuries most of the year. As a result, our overtime usage increased sustainably and will continue to increase as wages increase along with the low staffing levels.

32. Q: Police Chief Greenway has said we will probably lose 4 officers to retirement in the next 5 years. It takes 2 years to train someone. What steps are being taken to replace these officers?

A: In 2024 SHPD will lose 3 officers to retirement, in 2025, SHPD will lose 2 more officers to retirement. We are at the mercy of the hiring and training process, which can take 1.5 years to complete, and yet is not a guarantee that SHPD will retain a person hired as an entry-level police officer. The budget committee is the first step in replacing these officers by prioritizing public safety to keep up with the growth of the city and the demand placed upon police services and this is done by continuing to increase the police staffing levels.

33. Q: According to the Saint Helens Police website 2021 there were 20 officers. Is this still the case?

A: We currently employ 20 officers, with 3 vacancies.

34. Q: The national average of Police Officers per 1000 people is a ratio of 2.4 to 1000. According to the Saint Helens Police website we have 1.37 officers to 1000. Has that changed?

A: The most recent 2019 FBI data list the national average of police officers to residents in 2019 2.3 officers for every 1000 residents. Please understand, this isn’t a credible table of measurement to staff police departments and is data that averages out across the nation. Each jurisdiction is unique as far as how many cops are needed to police cities and it’s not a “one size fits all” formula.

35. Q: This coming year the city is addressing the sewer main in a basin. Exactly where is this basin?

A: The City will kick off the design for sanitary sewer trunkline capacity improvements this coming year. This design will be for Basin 4 (Middle Trunk Basin), Basin 5 (The Interceptor), and Basin 6 (South Trunk Basin). The Middle Trunk Basin incorporates the areas between Columbia Blvd and Plymouth St from Milton Way to S 6th St. The Interceptor includes the areas from Grey Cliffs Dr to Nob Hill between S 7th St and the Columbia River. The South Trunk Basin comprises of areas on both sides of Highway 30, between Noble Rd and S 9th St from Pittsburg Rd to Millard Rd.

36. Q: How long can the city put the \$250,000 water filter on hold? What are the repercussions of waiting?

A: The membranes the city use has have a life expectancy of 8-10 years. Ours are the originals and are 17 years old. With that being said, the water coming into the plant is already extremely clean, most of the time, and the filters have not been overly taxed. We have had very few integrity test failures and a retest has passed each time. We have planned to replace one rack each year for the next 5 years, so we could reasonably expect all of them to last a few more years.

37. Q: The rise in rates of 8% sewer and 3% water and \$2.40 for storm. Is this only on fixed rate or also on usage as

well?

A: It is both the fixed rate and usage rate for water and sewer; storm is a fixed rate.

38. Q: Under event revenue in 2022 it was \$820,000 now proposed revenue is \$100,000. Why? Is this Halloween town? Is the City reducing attendance to Halloweentown because of the parking?

A: The contract with the events coordinator was reworked whereby she uses the events proceeds to pay costs directly and gives the city a percentage of the gross proceeds. The city pays for building rent and utilities and the contractor reimburses the city. There is also a general fund services charge that is new in the proposed budget to cover administrative and other general fund support costs.

39. Q: For Tourism: Building lease and utilities, projects and programs what exactly are these for?

A: This is the Masonic building lease and utilities; the city leases the building and pays the utilities and is reimbursed by the contractor.

40. Q: What is GFSS?

A: General Fund Support Services – this is a charge to other operating funds for administrative and other general fund support services.

41. Q: Are the taxpayers subsidizing Halloweentown for water, sewer, public restrooms, electricity, and police or is Halloween town contributing to the city for these services?

A: We are recovering some of those costs as reimbursements and a percent of gross profits from the contractor in the Tourism Fund. See Q & A #38

42. Q: If Halloween town is contributing to the city for the services, how much?

A: We have budgeted \$100k for FY2024 in event revenues.

43. Q: Does anyone know how much Halloween town costs these different departments?

A: Not currently.

44. Q: ARPA - How much has the city received and/or will receive? What expenditures have been made with ARPA funds? What ARPA funds are anticipated to be used in the upcoming fiscal year and what for? When does ARPA funding expire? Are there restrictions on how to spend them?

A: St. Helens allotment was \$3,051,637 and all has been received. Expended as of 3/31/23 is \$1,286,660 and projected 6/30/23 is \$1,531,054; this leaves \$1,520,583. All funds have been obligated. Yes, there are restrictions on how it can be expended.

Projected expenditure to 6/30/2023:

Community Support:	\$408,218
Business Support:	\$100,000
Revenue Replacement	\$631,716
Infrastructure	\$391,120

45. Q: Tourism - What is "Miscellaneous" revenue (\$80,000)? What is included in "Projects & Programs" and what is

46. Q: What is current City tax rate on cannabis sales? Can we increase the rate? If so, what is the process?

47. Q: What is the process to institute a gas tax? Are there restrictions on how those revenues can be used?

The gas tax that we receive from the state is restricted to improvements and maintenance of streets and sidewalks.

A: Below is an example of \$3, \$7, and \$10 if we phased in the increases, and assumes a 1% growth rate (building).

Next charts show no phase in and at the various rates and assuming the 1% growth rate.

7

City of St Helens

Debt Schedule - Public Safety Fees Analysis

													6		What if ?			
													Public Safety Fee		Debt			
													Monthly	Annual	Coverage	Est		
Debt Service	Date	Principal	Interest	Total	Principal Outstanding	FY DS	FY	Per Unit Fee	Revenues	Over/(Short)	# of Units	Units	%	Average PD Officer		%		
Public Facilities	8/1/2022		444,593	444,593	12,685,000													
Public Facilities	2/1/2023		252,450	252,450	12,685,000	697,043	22-23	3	215,028	(482,015)	5,973.00							
Public Facilities	8/1/2023		252,450	252,450	12,685,000													
Public Facilities	2/1/2024		252,450	252,450	12,685,000	504,900	23-24	6	441,576	(63,324)	6,133.00	160	1%	190,000				
Public Facilities	8/1/2024	250,000	252,450	502,450	12,435,000													
Public Facilities	2/1/2025		248,700	248,700	12,435,000	751,150	24-25	6	456,696	(294,454)	6,343.00	210	1%	195,700		3%		
Public Facilities	8/1/2025	260,000	248,700	508,700	12,175,000													
Public Facilities	2/1/2026		243,500	243,500	12,175,000	752,200	25-26	6	461,016	(291,184)	6,403.00	60	1%	201,571		3%		
Public Facilities	8/1/2026	270,000	243,500	513,500	11,905,000													
Public Facilities	2/1/2027		238,100	238,100	11,905,000	751,600	26-27	6	465,336	(286,264)	6,463.00	60	1%	207,618		3%		
Public Facilities	8/1/2027	285,000	238,100	523,100	11,620,000													
Public Facilities	2/1/2028		232,400	232,400	11,620,000	755,500	27-28	6	469,656	(285,844)	6,523.00	60	1%	213,847		3%		

City of St Helens

Debt Schedule - Public Safety Fees Analysis

													10		What if ?			
													Public Safety Fee		Debt			
													Monthly	Annual	Coverage	Est		
Debt Service	Date	Principal	Interest	Total	Principal Outstanding	FY DS	FY	Per Unit Fee	Revenues	Over/(Short)	# of Units	Units	%	Average PD Officer		%		
Public Facilities	8/1/2022		444,593	444,593	12,685,000													
Public Facilities	2/1/2023		252,450	252,450	12,685,000	697,043	22-23	3	215,028	(482,015)	5,973.00							
Public Facilities	8/1/2023		252,450	252,450	12,685,000													
Public Facilities	2/1/2024		252,450	252,450	12,685,000	504,900	23-24	10	735,960	231,060	6,133.00	160	1%	190,000				
Public Facilities	8/1/2024	250,000	252,450	502,450	12,435,000													
Public Facilities	2/1/2025		248,700	248,700	12,435,000	751,150	24-25	10	761,160	10,010	6,343.00	210	1%	195,700		3%		
Public Facilities	8/1/2025	260,000	248,700	508,700	12,175,000													
Public Facilities	2/1/2026		243,500	243,500	12,175,000	752,200	25-26	10	768,360	16,160	6,403.00	60	1%	201,571		3%		
Public Facilities	8/1/2026	270,000	243,500	513,500	11,905,000													
Public Facilities	2/1/2027		238,100	238,100	11,905,000	751,600	26-27	10	775,560	23,960	6,463.00	60	1%	207,618		3%		
Public Facilities	8/1/2027	285,000	238,100	523,100	11,620,000													
Public Facilities	2/1/2028		232,400	232,400	11,620,000	755,500	27-28	10	782,760	27,260	6,523.00	60	1%	213,847		3%		

City of St Helens

Debt Schedule - Public Safety Fees Analysis

													12	What if ?			
													Public Safety Fee		Debt		
													Monthly	Annual	Coverage		Est
Debt Service	Date	Principal	Interest	Total	Principal Outstanding	FY DS	FY	Per Unit Fee	Revenues	Over/(Short)	# of Units	Units	%	Average PD Officer	%		
Public Facilities	8/1/2022		444,593	444,593	12,685,000												
Public Facilities	2/1/2023		252,450	252,450	12,685,000	697,043	22-23	3	215,028	(482,015)	5,973.00						
Public Facilities	8/1/2023		252,450	252,450	12,685,000												
Public Facilities	2/1/2024		252,450	252,450	12,685,000	504,900	23-24	12	883,152	378,252	6,133.00	160	1%	190,000			
Public Facilities	8/1/2024	250,000	252,450	502,450	12,435,000												
Public Facilities	2/1/2025		248,700	248,700	12,435,000	751,150	24-25	12	913,392	162,242	6,343.00	210	1%	195,700	3%		
Public Facilities	8/1/2025	260,000	248,700	508,700	12,175,000												
Public Facilities	2/1/2026		243,500	243,500	12,175,000	752,200	25-26	12	922,032	169,832	6,403.00	60	1%	201,571	3%		
Public Facilities	8/1/2026	270,000	243,500	513,500	11,905,000												
Public Facilities	2/1/2027		238,100	238,100	11,905,000	751,600	26-27	12	930,672	179,072	6,463.00	60	1%	207,618	3%		
Public Facilities	8/1/2027	285,000	238,100	523,100	11,620,000												
Public Facilities	2/1/2028		232,400	232,400	11,620,000	755,500	27-28	12	939,312	183,812	6,523.00	60	1%	213,847	3%		

City of St Helens

Debt Schedule - Public Safety Fees Analysis

													10	What if ?			
													Public Safety Fee		Debt		
													Monthly	Annual	Coverage		Est
Debt Service	Date	Principal	Interest	Total	Principal Outstanding	FY DS	FY	Per Unit Fee	Revenues	Over/(Short)	# of Units	Units	%	Average PD Officer	%		
Public Facilities	8/1/2022		444,593	444,593	12,685,000												
Public Facilities	2/1/2023		252,450	252,450	12,685,000	697,043	22-23	3	215,028	(482,015)	5,973.00						
Public Facilities	8/1/2023		252,450	252,450	12,685,000												
Public Facilities	2/1/2024		252,450	252,450	12,685,000	504,900	23-24	7	515,172	10,272	6,133.00	160	1%	190,000			
Public Facilities	8/1/2024	250,000	252,450	502,450	12,435,000												
Public Facilities	2/1/2025		248,700	248,700	12,435,000	751,150	24-25	10	761,160	10,010	6,343.00	210	1%	195,700	3%		
Public Facilities	8/1/2025	260,000	248,700	508,700	12,175,000												
Public Facilities	2/1/2026		243,500	243,500	12,175,000	752,200	25-26	10	768,360	16,160	6,403.00	60	1%	201,571	3%		
Public Facilities	8/1/2026	270,000	243,500	513,500	11,905,000												
Public Facilities	2/1/2027		238,100	238,100	11,905,000	751,600	26-27	10	775,560	23,960	6,463.00	60	1%	207,618	3%		
Public Facilities	8/1/2027	285,000	238,100	523,100	11,620,000												
Public Facilities	2/1/2028		232,400	232,400	11,620,000	755,500	27-28	10	782,760	27,260	6,523.00	60	1%	213,847	3%		

A GO Bond requires voter approval.

49. Q: Can you show scenarios of what the budget would look like if all three unfilled positions were filled? One? Two?

A: The proposed budget currently shows one unfilled position. The charts above show the estimated cost of full-time police officer: an impact of approximately \$200k per year per officer.

50. Q: How much will our debt service be after adding the Waterfront Improvement and Sewer Basin loans?

A: Public Works is working on reducing the cost of borrowing as much as possible. We have not executed the loan for the sewer repairs because the funding for it must be restructured for three separate projects. Also, since we will be removing the design costs from the SFR loan and pushing the construction of Basin 5 out, the anticipation is that the sewer loan may be around \$10 million instead of \$16 million.

51. Q: How much will the layoffs at Cascade Paper affect the budget, if any? Will it affect this year's budget?

A: The effect will be more on our local economy than specifically to this year's budget. Cascade Paper is the top payer of property taxes; however, those will still be assessed regardless of operations, at least for the coming year. The greater impact on the city's budget will be to utilities.

52. Q: How much are the ARPA funds that we will lose? \$1,461,400?

A: To our knowledge, we will not be losing any ARPA funds. All funds are obligated.

53. Q: What is/are the source(s) of the Community Development and Community Enhancement Special Revenue Funds?

A: For Community Development it is timber proceeds, grants, and loan proceeds. Community Enhancement resources are primarily grants.

54. Q: Is the 20% reserve policy the city or a state policy?

A: This is city policy based on best practices set by the Government Finance Association.

55. Q: Under Charges for Services what is the \$4,316,300 GF Support Services?

A: General Fund Support Services – this is a charge to other operating funds for administrative and other general fund support services.

56. Q: General Question: What is the City's overall thinking for overcoming the future years' negative numbers?

A: Staff are recommending a note of caution in the coming years. The City is required to have a balanced budget whereby expenditures cannot exceed available revenues. The current state of the economy with high inflation, tight labor markets, new debt obligations, and diminishing federal support (ARPA funds) will put significant pressure on the City's resources and reserves. It will be imperative that we monitor the City's finances closely and make the necessary decisions (often difficult) in order to maintain a healthy financial condition.

57. Q: What are public agencies that had to sign off on the establishment of our URA? I assume that Columbia County is one. Is there a way to know/estimate how much revenue the County will "lose" during the life of the agency?

A: All taxing agencies were consulted and receive annual reports regarding the tax impact.

58. Q: When is compression triggered? How close is the County to that point? A concern has been raised that passage of 5-290 could reduce the City's ability to raise revenue if we were to propose a levy to fund police services?

A: Compression occurs as property market value becomes close to assessed value. The point of compression is different for each taxing district. According to the staff at the county assessor's office, the City of St. Helens is still in good shape. I have attached an information sheet from the county which used the City of St. Helens in the examples.

The limitations that may affect a local option levy are best explained in the following from the State of Oregon:

Taxable value limitation

The Oregon Constitution limits the rate of growth of property value subject to taxation. The limit is based on a property's maximum assessed value (MAV). MAV can't increase by more than 3 percent each year, unless there are changes to the property, such as the addition of a new structure, improvement of an existing structure, or subdivision or partition of the property.

Each year the MAV and RMV for each property tax account are calculated. The property is then taxed on the lesser of these two values, which is called the "taxable assessed value."

The constitution limits the amount of property taxes that can be collected from each property account. To calculate these limits, taxes are divided into education and general government categories.

If taxes in either category exceed the limit for that property, the taxes are reduced or "compressed" until the limit is reached. Local option taxes are compressed first. If the local option tax is compressed to zero and the limit still hasn't been reached, other taxes in the category are proportionally reduced.

These limits are based on the RMV of the property, not the taxable assessed value.

Measure 5 Compression

Tax rates are applied to the tax assessed value when taxes are calculated. Each district's rate is categorized as education, general government or non-limited in order to calculate the Measure 5 tax rate limitations. While Measure 50 created permanent operating rates for taxing districts to be applied to the tax assessed value, Measure 5 tests for the category limits of \$5.00/\$1,000 value for education and \$10/\$1,000 value for general government. The urban renewal increment, which comes from all districts within an urban renewal plan area, is subject to the category limit for which the funds are used and is added into the appropriate category for tax calculation. These consolidated category limits are tested against the real market value or the specially assessed value (often referred to as the M5 Value) of the property to determine if compression is necessary.

Following is an example of how to test for Measure 5 Compression:

Total Real Market (M5) Value = \$120,000 Total Assessed Value (AV) = \$100,000

For tax code area 02-01, the Measure 5 limitations for education and general government would be:

Education: \$120,000 M5 Value x \$5.00/\$1,000 = \$600.00 M5 Tax Limit

Government: \$120,000 M5 Value x \$10.00/\$1,000 = \$1,200.00 M5 Tax Limit

The Measure 50 tax is calculated using the full tax rate and the Assessed Value:

Education: \$100,000 AV x \$5.4563/\$1,000 = \$545.63 M50 Tax

Government: \$100,000 AV x \$8.0368/\$1,000 = \$803.68 M50 Tax

Now compare the two calculations to see if compression is necessary. For both the education and general government tax, the M50 tax is lower than the M5 tax limit, so there is no compression.

Another example of compression using tax code area 02-01:

Total Real Market (M5) Value = \$105,000 Total Assessed Value (AV) = \$100,000

For tax code area 02-01, the Measure 5 limitations for education and general government would be:

Education: \$105,000 M5 Value x \$5.00/\$1,000 = \$525.00 M5 Tax Limit

Government: \$105,000 M5 Value x \$10.00/\$1,000 = \$1,050.00 M5 Tax Limit

The Measure 50 tax is calculated using the full tax rate and the Assessed Value:

Education: \$100,000 AV x \$5.4563/\$1,000 = \$545.63 M50 Tax

Government: \$100,000 AV x \$8.0368/\$1,000 = \$803.68 M50 Tax

The general government category is still below the M5 government category limit, however, the education tax in this case is \$20.63 more than M5 allows, so education taxes are compressed. This means the M50 tax amount for each district within the education category on this tax statement will be reduced proportionately so that the total does not exceed \$525.00. This is done by dividing the M5 Limit by the M50 Tax and apply the resulting ratio to each district in that category. The compressed tax results in tax revenue loss to the district.

\$525.00/\$545.63 = 0.9621904954 M5 Limit Ratio

<u>Education Category District</u>	<u>AV</u>	<u>District Rate</u>	<u>M50 Tax</u>	<u>M5 Limit Ratio</u>	<u>Adj M50 Tax</u>	<u>Loss</u>
NW Regional ESD	\$100,000	x 0.1438	= 14.38	x 0.9621904954	= 13.84	-0.54
St Helens 502 School	\$100,000	x 5.0297	= 502.97	x 0.9621904954	= 483.95	-19.02
Portland Comm College	\$100,000	x 0.2828	= 28.28	x 0.9621904954	= 27.21	-1.07
Total Education Tax:		5.4563	\$545.63		\$525.00	-\$20.63

The non-limited category details bond levies that are not subject to the rate limitations of Measure 5.



City of St. Helens, Oregon

Proposed Budget

2023/2024

www.sthelensoregon.gov

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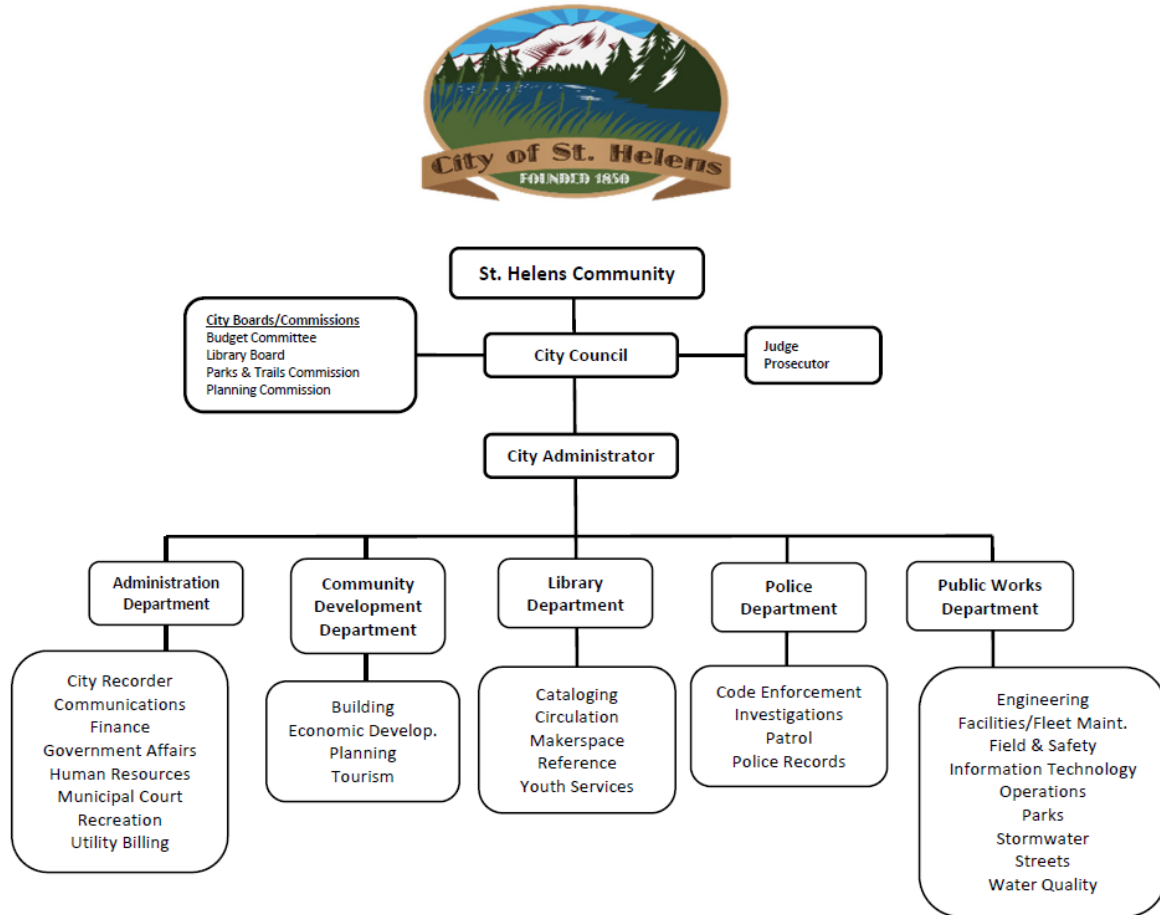
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City of St. Helens - Top 20 Taxpayers in City

OWNER NAME	TAX AMOUNT	ASSESSED VALUE	REAL MARKET VALUE
CASCADES TISSUE GROUP OREGON	690,417.70	49,995,640	49,995,640
ST HELENS PLACE APARTMENTS LL	365,242.28	24,189,990	31,024,890
PORTLAND GEN ELEC CO	242,487.21	16,255,000	16,255,000
NWM PROPERTIES LLC	165,592.57	11,100,410	11,100,410
NORTHWEST NATURAL GAS COMPAN	151,906.94	10,183,000	10,183,000
PACIFIC STAINLESS PRODUCTS INC	139,358.01	8,965,690	9,087,800
LETICA CORPORATION	136,655.46	8,818,270	8,934,020
ARMSTRONG WORLD INDUSTRIES IN	133,841.76	8,972,010	8,972,010
WAL-MART REAL ESTATE BUSINESS	117,983.06	7,908,930	7,908,930
COLUMBIA COMMONS LLC	104,187.68	6,900,350	12,759,390
PORT OF ST HELENS	101,349.83	6,760,350	10,096,020
ORPET	100,294.99	6,689,100	6,790,900
1771COLUMBIABLVD LLC	98,947.18	6,562,390	10,368,560
WESTON INVESTMENT CO LLC	93,625.43	6,234,320	6,366,530
CASCADE TISSUE GROUP- OREGON I	87,819.32	5,886,920	5,886,920
COLUMBIA RIVER PUD	87,164.13	5,843,000	5,843,000
COMCAST CORPORATION	80,928.51	5,425,000	5,425,000
NATIONWIDE HEALTH PROPERTIES I	76,224.94	5,108,740	5,111,600
LUMEN TECHNOLOGIES INC	71,858.54	4,817,000	4,817,000
ACI REAL ESTATE SPE 127 LLC	67,168.63	4,449,870	4,997,700

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Budget Committee**Budget Committee****Term Expires**

Mayor	Rick Scholl	12/31/2024
Councilor President	Jessica Chilton	12/31/2024
Councilor	Patrick Birkle	12/31/2024
Councilor	Mark Gundersen	12/31/2026
Councilor	Brandon Sundeen	12/31/2026
Citizen	Claire Catt	12/31/2023
Citizen	Michelle Damis	12/31/2023
Citizen	Brady Preheim	12/31/2023
Citizen	Lew Mason	12/31/2024
Citizen	Eddie Dunton	12/31/2025

How Does the City Communicate with Residents

PUBLIC MEETINGS	Find the next public meeting at www.sthelensoregon.gov/meetings
CONTACT US – GENERAL	Contact us through our website at www.sthelensoregon.gov/contact
CONTACT US – DIRECTORY	Find our staff directory at www.sthelensoregon.gov/contact
IN PERSON	Find staff at City Hall, Public Library, Police Department, Recreation Center, Community Center
WEBSITE	www.sthelensoregon.gov
E-NEWSLETTER	The City publishes a monthly E-Newsletter, providing important information to residents.
PRESS RELEASES	The City issues press releases for important information to the Chronicle and Spotlight newspapers in addition to posting the press releases on our social media accounts; Facebook and Twitter and on our website under the news section.
FACEBOOK	www.facebook.com/cityofsthelens
TWITTER	twitter.com/sthelens
YOUTUBE	www.youtube.com/channel/UCdBj4W1yyMD3j6cbcBzeo2Q

St. Helens Fund Structure and Descriptions

The City of St. Helens operates with four fund types that are listed and described below. Each fund type has a specific purpose, and funds associated under it as approved by Generally Accepted Accounting Procedures (GAAP).

Governmental Funds

Governmental funds are used to account for the basic activities of a government. The City of St. Helens utilizes the following governmental fund types:

General Fund

The General Fund is the primary operating fund of the local government. This fund reports all of the governmental activities unless there is a compelling reason to report an activity in another fund or fund type. The General Fund reports operating activities by department or function, currently as Administration, City Recorder, Finance, Municipal Court, Police, Library, Recreation, Building, Planning, Parks, Facilities, Information Technology, and City Council.

Special Revenue Funds

Special Revenue Funds are used for the accounting of revenue sources that are used for specific purposes. The City of St. Helens has the following Special Revenue Funds:

- | | |
|---|---|
| <ul style="list-style-type: none"> • Community Development Fund • Community Enhancement Fund • Street Fund • Tourism Fund | <ul style="list-style-type: none"> Accounts for economic development programs Accounts for grants and other dedicated funding for special community projects Receives and accounts for gas taxes used for operations and maintenance of the streets Collects Transient Room Fees which are used to provide community and tourism activities |
|---|---|

Proprietary Funds

Proprietary funds are used for the accounting of activities that a government operates like a business. The City of St. Helens utilizes the following proprietary fund types:

Enterprise Funds

An Enterprise Fund type may be used to report any activity for which a fee is charged to external users for goods and/or services. An Enterprise Fund should operate within itself (revenues cover expenses) with no transfers from other funds to cover the cost of operations.

- | | |
|---|---|
| <ul style="list-style-type: none"> • Water Fund • Sewer Fund • Storm Fund • SDC Funds | <ul style="list-style-type: none"> Accounts for the operations and maintenance of the City's water infrastructure and filtration plant. Accounts for the operations and maintenance of the City's sewer infrastructure and treatment plant Accounts for the operations and maintenance of the City's storm drains. These funds are used for collection of development fees which are restricted to providing system improvements. |
|---|---|

Internal Service Funds

Governments utilize Internal Service Funds to centralize certain services and allocate costs of those services within the government, hence the name "Internal Service Fund." These funds' services are charged to other funds and departments that utilize those services.

- | | |
|--|--|
| <ul style="list-style-type: none"> • PW Operations • Public Safety | <ul style="list-style-type: none"> Used for Public Works operations. This fund is used to track revenue and expenses for the new Public Safety Facility. |
|--|--|

St. Helens Fund Structure and Descriptions

St. Helens Accounting Structure

XXX . XXX . XXXXX

100 . 701 . 52009

Fund Number	Dept Number	Rev / Exp Number
----------------	----------------	---------------------

Fund Structure			
Governmental Funds		Proprietary Funds	
General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds
General Fund	Tourism	Streets SDC	PW Operations
	Community Development	Water SDC	Public Safety
	Community Enhancement	Sewer SDC	
	Streets	Storm SDC	
		Parks SDC	
		Water	
		Sewer	
		Storm	

The chart below is a representation of how the City's Functional Units (Funds/Departments/Divisions) are organized. On each Fund in the budget book you will find a detailed description of each fund and department that is within each fund.

Functional Units			
Governmental Funds		Proprietary Funds	
General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds
<u>General Fund</u>	<u>Tourism</u>	<u>Streets SDC</u>	<u>PW Operations</u>
Administration	<u>Community Development</u>	<u>Water SDC</u>	Engineering
City Recorder	Economic Planning	<u>Sewer SDC</u>	PW Operations
City Council	Industrial Business Park	<u>Storm SDC</u>	Facility Maintenance
Municipal Court	Riverfront Property	<u>Parks SDC</u>	
Police	Forestry		
Library	Central Waterfront	<u>Water</u>	<u>Public Safety</u>
Finance	<u>Community Enhancement</u>	Water Distribution	
Parks	Administration	Water Filtration	
Recreation	Police		
Planning	Library	<u>Sewer</u>	
Building	Parks	Sewer Collection	
Technology	Recreation	Primary Treatment	
General Services	Building	Secondary Treatment	
	Arts & Cultural	Pump Services	
	Transitional Housing		
	<u>Streets</u>	<u>Storm</u>	

St. Helens Fund Structure and Descriptions

<u>FUND</u>	<u>MAJOR FUND</u>	<u>NON-MAJOR FUND</u>	<u>INCLUDED IN BUDGET</u>
<u>Governmental Fund</u>			
General Fund	X		X
<u>Special Revenue Funds</u>			
Community Development	X		X
Community Enhancement		X	X
Streets		X	X
Tourism		X	X
<u>Proprietary Funds</u>			
Streets SDC		X	X
Water SDC		X	X
Sewer SDC		X	X
Storm SDC		X	X
Parks SDC		X	X
Water	X		X
Sewer	X		X
Storm		X	X
<u>Internal Service Funds</u>			
Public Works Operations		X	X
Public Safety	X		X

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

The Public Safety Fund is the largest percent of the budget due to the revenue bond funds.

<u>MAJOR FUNDS</u>	<u>PERCENT</u>
Public Safety	26%
General Fund	17%
Community Development	10%
Water Fund	10%
Sewer Fund	11%
TOTAL	74%

DEPARTMENT	MAJOR FUNDS WITH DEPARTMENTS				NON-MAJOR FUNDS WITH DEPARTMENTS	
	GENERAL	COMMUNITY	WATER	SEWER	COMMUNITY	PW
	FUND	DEVELOPMENT	FUND	FUND	ENHANCEMENT	OPERATIONS
Administration	X				X	
City Recorder	X					
City Council	X					
Municipal Court	X					
Police	X				X	
Library	X				X	
Finance	X					
Parks	X				X	
Recreation	X				X	
Planning	X					
Building	X				X	
Technology	X					
Economic Planning		X				
Industrial Park		X				
Riverfront		X				
Central Waterfront		X				
Timber		X				
Tourism						
Water Distribution			X			
Water Filtration			X			
Sewer Collection				X		
Primary Treatment				X		
Secondary Treatment				X		
Pump Services				X		
Engineering						X
PW Operations						X
Facility Maintenance						X
General Services	X					

Major Funds with no Departments:

Public Safety Fund

Non-Major Funds with no Departments:

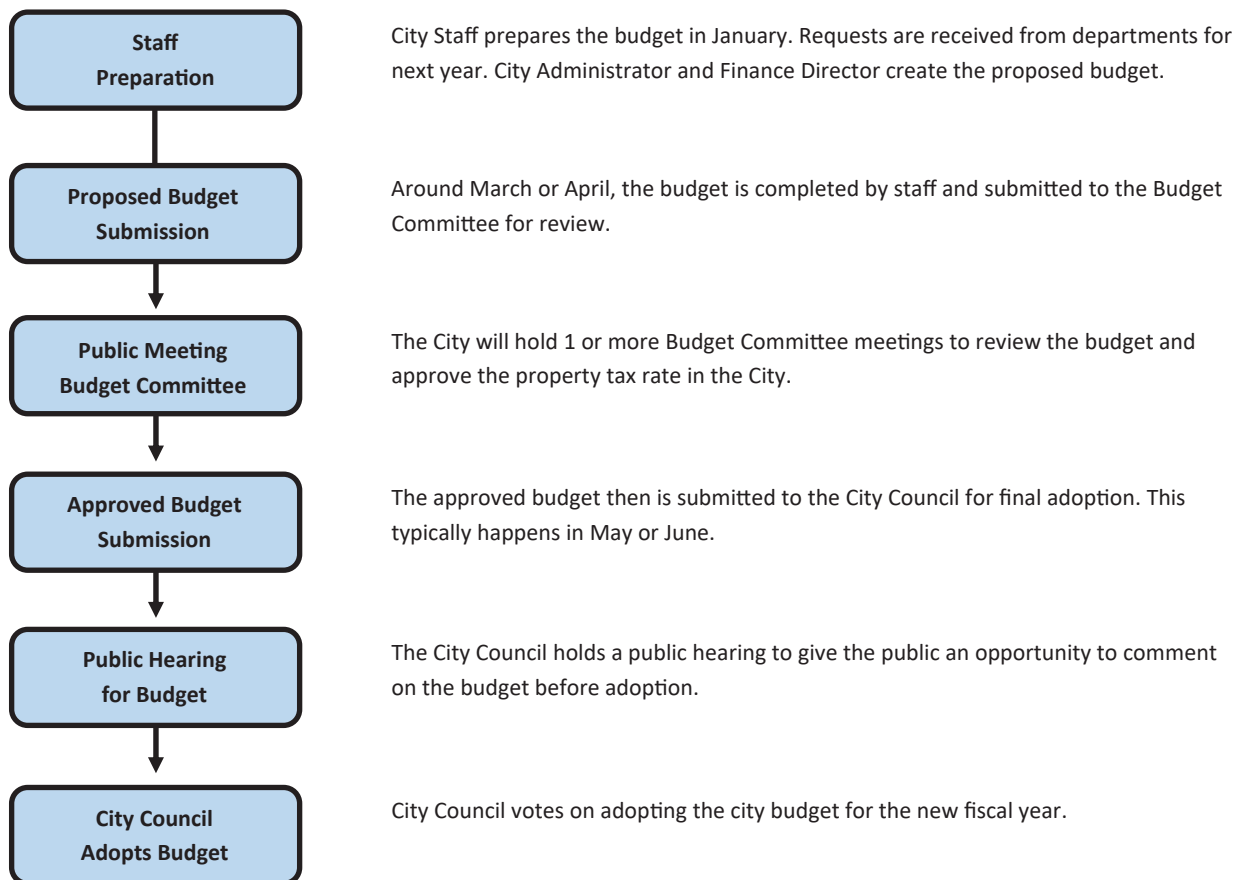
Tourism Fund, Street Fund, SDC Funds (Street, Water, Sewer, Storm, Parks)

Basis of Budgeting

The City's accounts are organized on the basis of funds, each of which is considered a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Governmental Funds (The General Fund and Special Revenue Funds) use the modified accrual basis of budgeting and accounting. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized when liabilities are incurred. Proprietary Funds (Enterprise Funds and Internal Service Funds) are budgeted on a modified accrual basis which does not include depreciation or compensated absences. Each fund's financial statements, which can be found in the City's Annual Financial Audit Report, are reported on a full accrual basis. In the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned. Expenses are recognized in the accounting period in which they occur.

During the fiscal year, there are usually two supplemental budgets. In January/February there is a supplemental budget for adjusting beginning fund balances in all funds after the previous year's audit report is finalized and reviewed by City Council. In June, there is a final supplemental budget adjustment to make any corrections to unanticipated revenues and expenditures in all funds. Supplemental budgets may go through a public process with public notices in local newspapers and council agendas. Expenditure of some unexpected funds do not require a formal supplemental process but require the council to appropriate expenditure of the funds prior to them being spent.

City of St. Helens Budget Process



City of St. Helens Budget Public Process

All City of St. Helens Budget Meetings are open to the public with public comment available at each meeting. The Proposed Budget is made available to the public at least two weeks in advance of the first budget meeting with a physical copy available at City Hall and an online PDF available on the City's website. Printed copies can be made by request of any community member with associated printed costs.

City of St. Helens

Item #3.

"If you don't know where you are going, any path will get you there" - Lewis Carrol - Alice in Wonderland

Greetings St. Helens Community,

We are pleased to present the 2023/2024 City of St. Helens Proposed Annual Budget. This year's budget process has proven exceptionally challenging with many difficult decisions ahead to maintain the City's financial health. The City is not immune to the economic challenges facing high inflation, a competitive labor market, and increasing costs for materials and supplies. These conditions have increased the City's operating costs with limited ability to increase revenues. The federal ARPA stimulus funds that helped the City through the Covid pandemic, were appreciated but will be depleted in the coming year, and the City will need to adjust accordingly. A strong note of caution is warranted in the coming year to ensure the long-term financial health of our community.

Staff has strived to present a balanced budget whereby anticipated expenses align with projected revenues, while funding the City's desired services throughout the community. The fiscal reality is that there is more demand for services than available funding and the City must prioritize its resources to achieve the highest outcomes.

As in previous years, this proposed budget is constructed upon a platform of sustainability with a strong desire to increase service levels to our community. The City Council has expressed strong support for maintaining 24-hour policing and the construction of a new public safety facility scheduled to be completed in mid-2025. Staff is proposing an increase in the \$3 public safety fee to achieve these goals.

Advancements on the waterfront development and progress with the City's Industrial Business Park continue to move forward and will help build a safe and bright economic outlook for the city. This is an exciting time to be a part of the St. Helens community.

The following is a summary of changes for the 2023/2024 budget.

General Fund

The General Fund is anticipating an increase of 4% in resources, which is attributed to one-time revenues shown in the General Fund of ARPA/Grants. Removal of these funds means that the General Fund is budgeted to see an average 2.6% increase in continual resources over the next five years. Expenses within the General Fund are budgeted at an overall increase of 10.5% over the previous year. Combining all this information essentially means that in the proposed budget for the next fiscal year, the City will operate at a 5% deficit. To alleviate that deficit, the City is using the available General Fund reserves to create a balanced budget. This pushes against the fund balance reserve policy of 20%. This budget proposes to increase public safety fees to \$9 per month.

Resources within the General Fund

Over the next two years, the City is scheduled to see some major changes in the resources of the General Fund. ARPA Grant funds will be used up by 2024/2025 and the City Council will be faced with funding the new Public Safety Facility. This loss of one-time revenue coupled with the construction debt will require new revenue sources in order to maintain the City's long-term fiscal health.

Expenses within the General Fund

As previously noted, expenses within the General Fund are proposed to increase 10.5% over the prior year. These assumptions include a 5% COLA adjustment for AFSCME and Unrepresented, 6% COLA for SHPA employees, and other higher-than-anticipated inflationary increases in insurance, materials, and professional services.

Projecting future revenues and expenses is challenging as there are many external forces impacting the City. The forecast (particularly in future years) assumes a modest 1% growth in materials and services within all General Fund accounts and a 3% growth in personnel services. Personnel services includes not only wages, but insurance and retirement benefits. Oregon PERS Retirement updates rate expectations for all jurisdictions every two years. In December 2024, the City will know what to expect for the next two years of PERS rates. If wages, PERS, and insurance collectively rise above the estimated 3% growth factor, the forecasted ending fund balance (the purple bars) will deplete reserves more rapidly and stress the City's financial condition.

Ending Fund Balance and Reserves

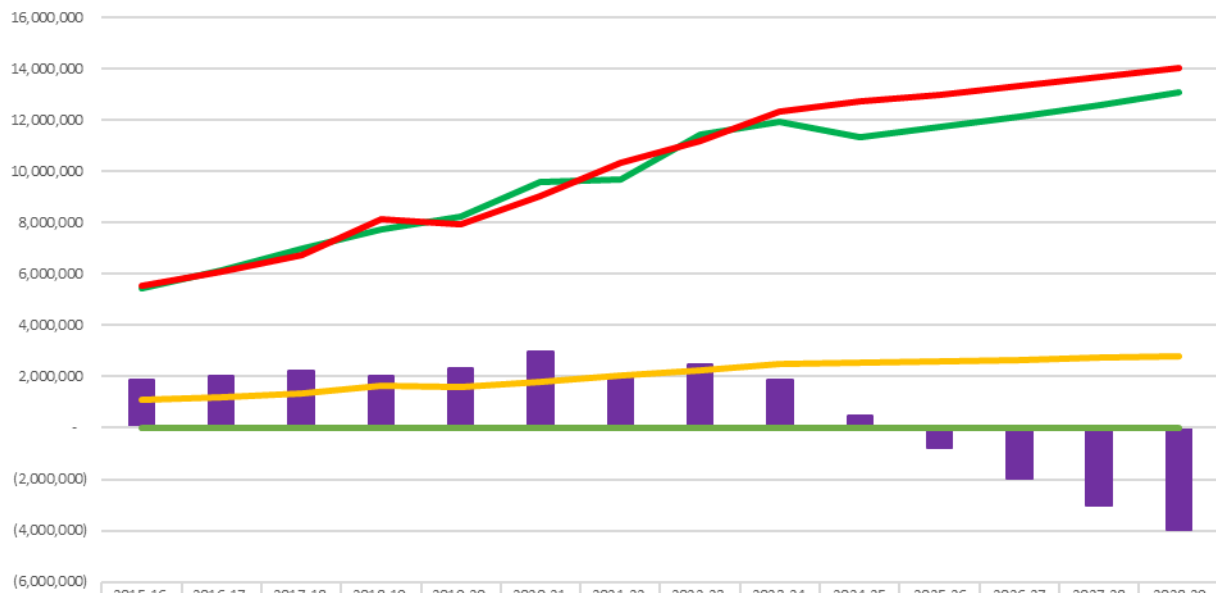
The City's adopted financial policies strive to maintain a minimum reserve fund balance of 20% in the General Fund. This policy is indicated in the graph as the yellow line. Based on the model, the City is projected to drop below the policy and, without adjustment, will eventually exhaust the Fund. It is imperative that the city make the necessary adjustments to align revenues with expenditures and maintain the long-term fiscal health of our community.

"A bend in the road is not the end of the road...unless you fail to make the turn." - Helen Keller

City of St. Helens

Item #3.

GENERAL FUND - 5 YR FORECAST

**Special Revenue Funds**Tourism Fund

The Tourism program funding will continue to be held in the Tourism Fund with the noted change in the events management contractor business model in FY 2023. The City will continue to receive Transient Room Fee revenues into the fund along with other dedicated and reserved revenues. Production of the events will be managed by a third-party contractor where the contractor will manage the day-to-day operations of the program including financial management. The contractor will be responsible to produce income and expense reports to the City and the program will be subject to an annual financial audit. This change will reduce the administrative burden on City staff and streamline the contractor's ability to manage the program.

Community Development Fund

This fund holds the City's community and economic development projects including the industrial park activities, central waterfront development, riverfront development, and the forestry program. The fund will see a large influx of funding from grants and loans in relation to continued development of the riverfront property, industrial business park, and central waterfront.

Community Enhancement Fund

This fund will continue to be used for grant appropriations for specific departments such as the Library, Parks, Recreation, and others. This fund is used to help track grants and resources outside of the General Fund.

Streets Fund

With limited funding available, street projects will be limited to general street maintenance and one sidewalk, curb, and gutter project in partnership with Columbia County and ODOT in the upcoming year.

SDC Funds

The City collects System Development Charges (SDC) to offset the growth impacts on our utilities and public facilities (Streets, Water, Sewer, Storm, and Parks). Not all projects are SDC eligible, and the master planning process identifies which projects are or are not eligible. Within the Capital Improvement Plan (CIP) portion of the budget document, you will find SDC eligible projects projected over the next five years.

The most notable project anticipated in the next fiscal year will be continued improvements to Columbia View Park along the riverfront property. Parks SDC funds are anticipated to be used to assist funding improvements to this park along with other riverfront improvement projects anticipated this fiscal year.

Enterprise Funds**Water Fund**

In order to meet the needs of the City's drinking water program, rates will need to be adjusted each year to FY2027. The proposed budget includes a rate adjustment of 3.00% for FY2023/24. These rates are a result of an updated Water Master Plan that identified new capital projects that are reflected in the five-year capital improvement plan. Some capital projects noted in the Master Plan have been deferred intentionally to reduce the burden and maintain a positive cash flow balance over the forecasted five-year period. Annual maintenance costs have also been reduced to preserve the fund balance over the next five years.

Sewer Fund

In order to meet the needs of the City's sanitary sewer program, rates will need to be adjusted each year to FY2027. The proposed budget includes a sewer rate adjustment of 8.00% for FY 2023/24. The City recently updated its Wastewater Master Plan and identified many deficiencies in the collection system. In an effort to minimize the burden to ratepayers, the City is working to prioritize the greatest system deficiencies and defer other lower priority projects to future years. This coming year, the City will continue to address a \$10.4 million sewer main upsizing project located in a basin that is currently over capacity and a second \$4.9 million upsizing project in 2024/25. The anticipation of related debt issuance has been incorporated into the rate assumptions.

Storm Fund

In order to meet the needs of the City's stormwater program, rates will need to be adjusted each year to FY2027. The proposed budget includes a \$2.40 rate adjustment for the FY 2023/24. The City's recently updated Storm Master Plan identified both capital projects and maintenance needs necessary to adequately operate the system.

Internal Service Funds**Public Works Operations Fund**

The Public Works Operations Fund will take the place of the Facility Major Maintenance Operations Fund. The fund also supports Engineering.

Public Safety Fund

This fund is dedicated to the construction and repayment of the Public Safety Facility. The City anticipates the completion of this facility mid-2025. The City will continue to use this fund for debt service payment collection and disbursement for the remainder of the debt service agreement.

We would like to thank the Mayor, City Council, Budget Committee, and all City staff for their support during this process.

Respectfully,

John Walsh	City Administrator, Budget Officer
Gloria Butsch	Finance Director
Jon Ellis	Interim Finance Director

CITY OF ST. HELENS STRATEGIC PLAN 2022 – 2024

About this Plan

This annual effort began in 2005 with the development and adoption of a Strategic Plan. This plan adheres to the vision of that first plan and strives to meet that same need: to determine if our City government is structured and working in the best possible manner, to meet the needs of the community, and to provide Council and staff a “report card” on how we are doing in leading and serving the City. The work 15 years ago defined the mission of the City which sets our core reason for serving.

Our city is growing rapidly. We have welcomed over 2,400 new neighbors since our last strategic plan 15 years ago. Today we serve close to 14,600 residents and are poised to grow rapidly in the next decade.

This plan serves as a road map to meet today’s needs and lays a strong foundation for the future in service to you, our residents. This plan will guide the work in core goal areas: effective and efficient organization, community and civic engagement, livable and safe community, economic development, and long-term planning.

This approach keeps us transparent and holds us accountable for focusing resources on strategies that best serve the needs and aspirations of our community. In the coming years, we will need support and partnership from across our community to further St. Helens’ continued livability, smart growth, and prosperity. New projects may be added by the City Council at any time and the intention of this Strategic Work Plan is to create a living document that guides daily work. Please read the work plan, ask questions and share your input so that we can continue our progress together.

Goals - Tactics - Projects

The Strategic Plan is outlined by goal area with our main objectives, identified tactics, and specific projects with notes on what department is leading the effort and associated costs (if known). Department and board/commission reports give easy-to-understand overviews of projects, steps to completion, and any barriers that might cause the project to be delayed or changed.

Strategic Plan Content

- Vision, Mission, and Goals
- Goal Area 1: Effective and Efficient Organization
- Goal Area 2: Community and Civic Engagement
- Goal Area 3: Livable and Safe Community
- Goal Area 4: Economic Development
- Goal Area 5: Long-Term Planning

Action Plans and Strategies for Completion of Projects

Every project on the Strategic Plan has been identified with a department manager lead role and estimated completion date. Every six months, during department reports to the City Council, each lead department will report and update on their specific projects to inform the City Council if any problems persist or if the project has been completed, ensuring everyone is staying on track.

CITY COUNCIL VISION – MISSION – GOALS

Vision: To provide quality, effective, and efficient service to our citizens.

Mission: Develop and preserve the highest possible quality of life for our residents, businesses, and visitors.

Provide a safe and healthy environment within a sound economic framework.

Provide leadership which is open and responsive to the needs of the community and works for the benefit of all.

GOAL AREA 1 EFFECTIVE AND EFFICIENT ORGANIZATION

- ◆ Create and Maintain an Effective Organization
- ◆ Recruit and Retain Talented Staff
- ◆ Maintain a Professional and Effective City Council

GOAL AREA 2 COMMUNITY AND CIVIC ENGAGEMENT

- ◆ Be Responsive to Community Needs
- ◆ Expand Communication Efforts
- ◆ Expand Civic Participation

GOAL AREA 3 LIVABLE AND SAFE COMMUNITY

- ◆ Create and Maintain a Safe Community
- ◆ Maintain Safe and Inviting Public Services and Facilities
- ◆ Create Access to Arts and Cultural Activities in the Community

GOAL AREA 4 ECONOMIC DEVELOPMENT

- ◆ Develop Policies and Programs to Promote Economic Development
- ◆ Develop City-Owned Property
- ◆ Develop an Urban Renewal Agency for Economic Development

GOAL AREA 5 LONG-TERM PLANNING

- ◆ Maintain Effective Master Plans and Facility Plans
- ◆ Maintain Reserves to Ensure Funding for Equipment Replacement
- ◆ Maintain City Municipal Code to Help Guide and Enforce City Policy

GOAL AREA 1 – EFFECTIVE & EFFICIENT ORGANIZATION**LEAD DEPARTMENT** **STATUS****Objective Create and Maintain an Effective Organization**

Tactic	Review City Goals & Objectives to Prioritize City Projects		
Project	Review, Update and Create Biennial Strategic Workplan	Administration	
Tactic	Maintain a Balanced and Sustainable Budget		
Project	Review and Discuss Biennial City Budget Process	Finance	
Tactic	Maintain a Stable Technology Environment		
Tactic	Managers Attend Professional Development Opportunities		
Project	Dept Managers Attend Human Resources Training	City Recorder	On-going
Tactic	Attend Regional Meetings and Represent the Community		

Objective Recruit and Retain Talented Staff

Tactic	Support Professional Development Among All Staff		
Project	Support Staff Development Training & Certification	All Departments	On-going
Project	Team Building Retreats	All Departments	

Objective Maintain a Professional and Effective City Council

Tactic	City Staff Provide Support and Guidance for Council and Commissions		
Tactic	Council Attend Opportunities in Development Trainings		
Project	Media Training for Council and Commission Members	Administration	
Project	Workshop and Legal Briefings on Council Function and Duties	Administration	
Project	Review and Update Council Governing Policy	Administration	
Project	Review and Update Council Operating Rules	Administration	

GOAL AREA 2 – COMMUNITY & CIVIC ENGAGEMENT**LEAD DEPARTMENT** **STATUS****Objective Be Responsive to Community Needs****Objective Expand Communication Efforts**

Tactic	Encourage & Build Collaboration with Local Organizations & Community		
Project	Explore & Strengthen Video/Media Communication	All Departments	
Project	Explore Issue-Focused Stakeholder Conversations	All Departments	
Project	Cultivate and Sustain Program-Level Partnerships	All Departments	
Project	Council Community Engagement	Administration	
Project	Level of Service Review within Departments	Administration	
Project	Customer-Focused FAQ Pamphlets/Videos	All Departments	

Objective Expand Civic Participation

Tactic	Hold Community Meetings to Encourage Participation		
Project	Host Town Hall Events for Community	Administration	
Project	Host Regular Public Forums on City Topics	Administration	
Project	Improve Youth Engagement	Administration	

GOAL AREA 3 – LIVABLE & SAFE COMMUNITY**LEAD DEPARTMENT****STATUS****Objective Create and Maintain a Safe Community**

Tactic Improve Safety Throughout the Community

Project Decrease Crime Incidents by 5%

Police

Project Increase Traffic Safety and Reduce Traffic Accidents

Police

Objective Maintain Safe and Inviting Public Services & Facilities

Tactic Improve Public Services & Facilities

Project Completion of New Public Safety Center

Administration

In-Progress

Project Complete Park Improvements - Campbell Park

Parks

Complete

Project Complete Urban Trail - Initial Implementation

Parks

Project Incorporate Development Code Amendments

Planning

Project CDBG Assistance with Columbia Pacific Food Bank

Planning

Complete

Project City Hall - Bennet Building Façade Improvements

Planning

Complete

Project Parks - Design & Permitting Dock & Fishing Pier

Planning

Ongoing

Project Sidewalks - Columbia Blvd from Gable Rd to Sykes

Public Works

Project Waterline Improvements - Pittsburg Rd Redundancy

Public Works

Project Storm System Improvements - Ridgeway Loop

Public Works

Project Controls at Collector Wells #2 & #3

Public Works

Project Fire Suppression - Small Diameter Pipe Replacement

Public Works

Project Repair 2MG Reservoir

Public Works

Project WWTP Improvements – Rebuild Headworks Screen

Public Works

Project Influent Flow Meter-WWTP

Public Works

In-Progress

Project WFF Improvements - Rack Replacement

Public Works

Project Sanitary Sewer Capacity Upgrades – Basins 4, 5, & 6

Public Works

Project Phase I Waterfront Project

Public Works

Project Small Pipe Diameter Waterline Replacement

Public Works

Project Helens Way Pressure Zone Boundary Modification

Public Works

Project Water System Looping (Area Specific)

Public Works

Project Heinie Heumann Park – Hard Pipe Storm Ditch

Public Works

Project Campbell Park – Hard Pipe Storm Ditch

Public Works

Project Godfrey Park Canyon – Storm Manhole Removal

Public Works

Project Pump Replacement at Wells & Pump Station

Public Works

Project Reservoir & Well Caisson Cleaning

Public Works

Project Well #2 Flow Meter Replacement

Public Works

Project Elimination of Overdue Fines in Library

Library

Complete

Project Library Courier Service ↔ St. Helens and Scappoose

Library

Project Develop Sustainable Operations of Makerspace

Library

Project Expand Hybrid Library Programs (Online & In-Person)

Library

Project Increase Digital Library Resources

Library

Project Explore Rebranding of the Library

Library

Objective Create Access to Arts and Cultural Activities in the Community

GOAL AREA 3 – LIVABLE & SAFE COMMUNITY (continued)LEAD DEPARTMENTSTATUS**Objective Improve City-Wide Emergency Preparedness & Resilience**

Tactic Create Safety Plans

Project Improve Building Access and Safety

Administration

Project Public Works Backup Power

Public Works

Complete

Project Continuity of Operations Plans

Administration

Project Evacuation Plans / Drills

Public Works

Project SCADA System Upgrades

Public Works

GOAL AREA 4 – ECONOMIC DEVELOPMENTLEAD DEPARTMENTSTATUS**Objective Develop Policies and Programs to Promote Economic Development**

Tactic Review City Policies and Programs to Promote Economic Development

Project Digitized Aerial Imaging

Planning

Complete

Project Economic Opportunities Analysis Update

Planning

Project Electronic Plan Submittal and Review

Building

Ongoing

Project Support Main Street Alliance

Administration

Ongoing

Project Improve Recreational Boating Experience

Administration

Project S. River Street to N. 2nd Street "Micro"

Transportation Systems Plan

Planning

Ongoing

Project Concurrent Plan Review Process

Building

Ongoing

Objective Develop City-Owned

Tactic Create an Industrial Business Park

Project Phase 1 - Infrastructure Study

Planning

Ongoing

Project Grading Plan

Administration

Tactic Create a Central Waterfront Development Plan

Tactic Create a Riverfront District Development Plan

Project RFQ for Development Plans

Administration

Project Riverwalk and Columbia View Park Improvements

Administration

Project Phase 1 - Infrastructure Design & Engineering

Administration

Project Additional Hotel Rooms

Administration

Project Phase 1 Construction

Administration

Tactic Review City-Owned Property for Development

Project Prepare Redevelopment of N. 10th and 11th Bluff

Planning

In-Progress

Project Industrial Park - RV Park

Administration

Project Sand Island Campground

Parks/Public Works

Objective Develop an Urban Renewal Agency for Economic Development

Tactic Create and Maintain Urban Renewal Agency

Administration

GOAL AREA 5 – LONG-TERM PLANNINGLEAD DEPARTMENTSTATUS**Objective Maintain Effective Master Plans and Facility Plans**

Tactic Create and Maintain City Master Plans

Project *Parks Master Plan Amendment**Parks*Project *Transportation System Plan Update**Public Works*Project *City-Wide Facility Master Plan**Administration***Objective Maintain Reserves to Ensure Funding for Equipment Replacement****Objective Maintain City Municipal Code to Help Guide/Enforce City Policy**

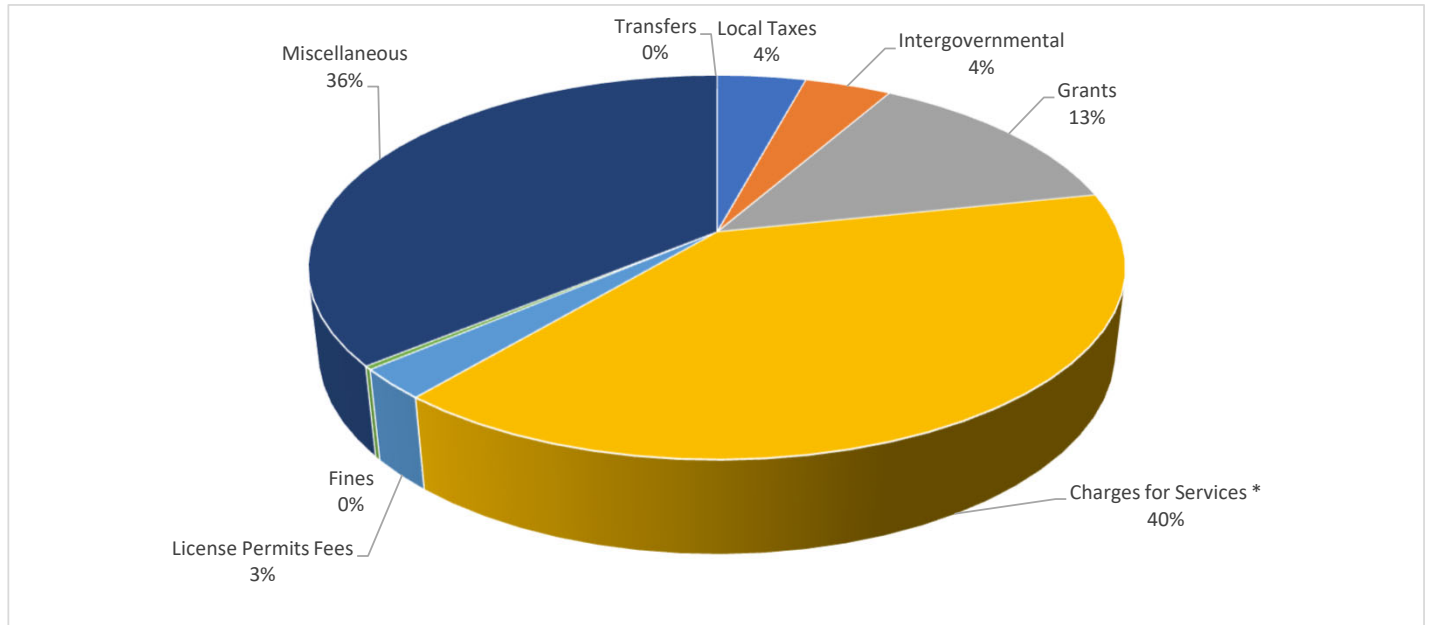
Tactic Identify Potential Changes and Updates to City Municipal Code

Project *Floating Structure Code Amendments**Building*Project *Building Code Enforcement Process Review**Building*

SUMMARY OF FUND REVENUES

FUND	Local Taxes	Intergovernmental Revenue & Grants	Charges for Services	Fines	Licenses, Permits, Fees	Miscellaneous	Transfers & Reimbursements	Beginning Fund Balance	Total Revenues
Total General Fund	2,186,000	1,461,400	6,470,300	160,000	1,002,500	641,000	-	2,325,900	14,247,100
Special Revenue Funds									
Tourism	170,000	-	-	-	-	180,000	-	149,900	499,900
Community Development	-	2,374,000	-	-	-	14,723,770	-	2,618,400	19,716,170
Community Enhancement	-	426,600	-	-	420,000	-	-	374,270	1,220,870
Streets	-	2,074,500	6,000	-	-	10,000	-	833,300	2,923,800
Total Special Revenue Funds	170,000	4,875,100	6,000	-	420,000	14,913,770	-	3,975,870	24,360,740
SDC Funds									
Streets SDC	-	-	300,000	-	-	-	-	2,158,500	2,458,500
Water SDC	-	-	100,000	-	-	-	-	1,410,500	1,510,500
Sewer SDC	-	-	150,000	-	-	-	-	1,910,700	2,060,700
Storm SDC	-	-	100,000	-	-	-	-	497,400	597,400
Parks SDC	-	-	100,000	-	-	-	-	1,066,400	1,166,400
Enterprise Funds									
Water	-	1,000,000	3,868,000	-	-	68,000	-	3,804,200	8,740,200
Sewer	-	2,500,000	4,962,500	-	-	4,516,700	-	3,844,400	15,823,600
Storm	-	-	1,590,000	-	-	14,000	-	1,417,900	3,021,900
Total Enterprise Funds	-	3,500,000	11,170,500	-	-	4,598,700	-	16,110,000	35,379,200
Internal Service Funds									
PW Operations Fund	-	-	4,299,400	-	25,000	-	-	369,300	4,693,700
Public Safety Fund	-	-	220,000	-	-	101,000	-	13,546,900	13,867,900
Total Internal Service Funds	-	-	4,519,400	-	25,000	101,000	-	13,916,200	18,561,600
TOTAL - ALL FUNDS	2,356,000	9,836,500	22,166,200	160,000	1,447,500	20,254,470	-	36,327,970	92,548,640

**City of St Helens
Proposed Fiscal Year 23-24 Budget
Revenues - Total \$56.2 Million**



Revenue Classification	Adopted FY 22-23	Proposed FY 23-24	Amount Changed	Notes
Local Taxes	2,445,000	2,356,000	(89,000)	3% Growth
Intergovernmental	1,770,000	2,300,400	530,400	Street Contributions
Grants	3,553,000	7,536,100	3,983,100	CDBG - Water/Sewer
Charges for Services *	20,191,000	22,166,200	1,975,200	Primarily represents Utility rate increases
License Permits Fees	1,176,000	1,447,500	271,500	Anticipate contract for Recreation Services
Fines	200,000	160,000	(40,000)	Court Fines
Miscellaneous	22,320,000	20,254,470	(2,065,530)	Timing of loan proceeds
Transfers	300,000	-	(300,000)	
Total Revenues	51,955,000	56,220,670	4,265,670	
Fund Balance Available	35,761,000	36,327,970	566,970	
Total Resources	87,716,000	92,548,640	4,832,640	

* Charges for services are inflated by internal services funds recovery of cost from other funds

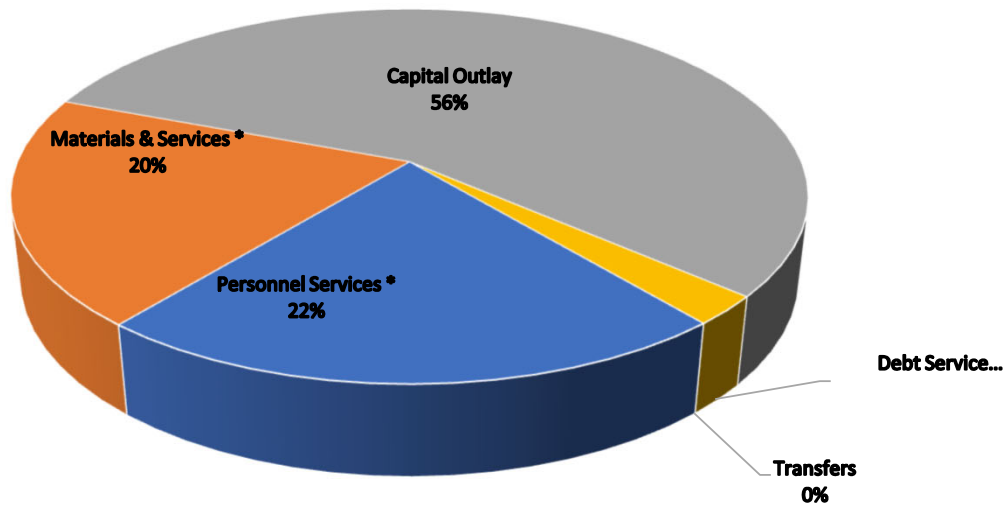
PW Operations - Internal Service Fund

Charges for Services	3,587,000	4,299,400	712,400	COLA and rebuild of fund balance
Net Revenues	48,368,000	51,921,270	3,553,270	

SUMMARY OF FUND EXPENDITURES

FUND	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL APPROP.	UNAPPROP. BALANCE	TOTAL EXPENDITURES
Total General Fund	9,513,500	2,845,700	-	-	-	887,900	13,247,100	1,000,000	14,247,100
Special Revenue Funds									
Tourism	-	345,000	-	-	-	154,900	499,900	-	499,900
Community Development	-	1,779,800	15,205,500	208,200	-	2,522,670	19,716,170	-	19,716,170
Community Enhancement	37,100	1,053,770	130,000	-	-	-	1,220,870	-	1,220,870
Streets	545,700	766,600	1,222,600	61,000	-	327,900	2,923,800	-	2,923,800
Total Special Revenue Funds	582,800	3,945,170	16,558,100	269,200	-	3,005,470	24,360,740	-	24,360,740
SDC Funds									
Streets SDC	-	330,000	500,000	-	-	1,628,500	2,458,500	-	2,458,500
Water SDC	-	30,000	320,000	-	-	1,160,500	1,510,500	-	1,510,500
Sewer SDC	-	65,000	331,800	-	-	1,663,900	2,060,700	-	2,060,700
Storm SDC	-	11,000	200,000	-	-	386,400	597,400	-	597,400
Parks SDC	-	10,000	992,000	-	-	164,400	1,166,400	-	1,166,400
Enterprise Funds									
Water	1,176,100	2,569,900	2,830,000	464,200	-	763,500	7,803,700	936,500	8,740,200
Sewer	1,237,700	2,755,200	7,434,200	670,500	-	2,861,000	14,958,600	865,000	15,823,600
Storm	631,100	1,190,500	200,000	-	-	1,000,300	3,021,900	-	3,021,900
Total Enterprise Funds	3,044,900	6,961,600	12,808,000	1,134,700	-	9,628,500	33,577,700	1,801,500	35,379,200
Internal Service Funds									
Public Works Operations	3,590,600	653,100	50,000	-	-	400,000	4,693,700	-	4,693,700
Public Safety Fund	-	600,000	12,761,400	506,500	-	-	13,867,900	-	13,867,900
Total Internal Service Funds	3,590,600	1,253,100	12,811,400	506,500	-	400,000	18,561,600	-	18,561,600
TOTAL - ALL FUNDS	16,731,800	15,005,570	42,177,500	1,910,400	-	13,921,870	89,747,140	2,801,500	92,548,640

**City of St Helens
Proposed Fiscal Year 23-24 Budget
Appropriations (Less Contongency) - Total \$75.8 Million**



Revenue Classification	Adopted FY 22-23	Proposed FY 23-24	Amount Changed	Notes
Personnel Services *	15,511,000	16,731,800	1,220,800	Increases in COLA, PERS, & Insurances, partial offset by vacant position freeze
Materials & Services *	22,788,000	15,003,570	(7,784,430)	Economic Development Projects
Capital Outlay	29,633,000	42,177,500	12,544,500	Economic Development Projects
Debt Service	2,691,000	1,910,400	(780,600)	Interfund Loan Payoff - delayed of debt
Transfers	308,000	-	(308,000)	
Sub-Total Appropriations	70,931,000	75,823,270	4,892,270	
Contingency	13,780,000	13,923,870	143,870	
Total Appropriations	84,711,000	89,747,140	5,036,140	
Unappropriations	3,005,000	2,801,500	(203,500)	
Total Expenditures	87,716,000	92,548,640	4,832,640	

* Personnel Services and Materials & Services are inflated by internal services funds recovery of cost from other funds

PW Operations - Internal Service Fund

Personnel Services	3,334,000	3,590,600	256,600	Increases in COLA, PERS, & Insurances, partial offset by vacant position freeze
Materials & Services	253,000	708,800	455,800	Inflation and rebuild of fund balance
Sub Total Net Appropriations	67,344,000	71,523,870	712,400	
Net of Internal Service costs				
Net Personnel Services Costs	12,177,000	13,141,200	964,200	See Personnel Services Analysis
Net Materials & Services	22,535,000	14,294,770	(8,240,230)	Economic Development Projects

Personnel Summary

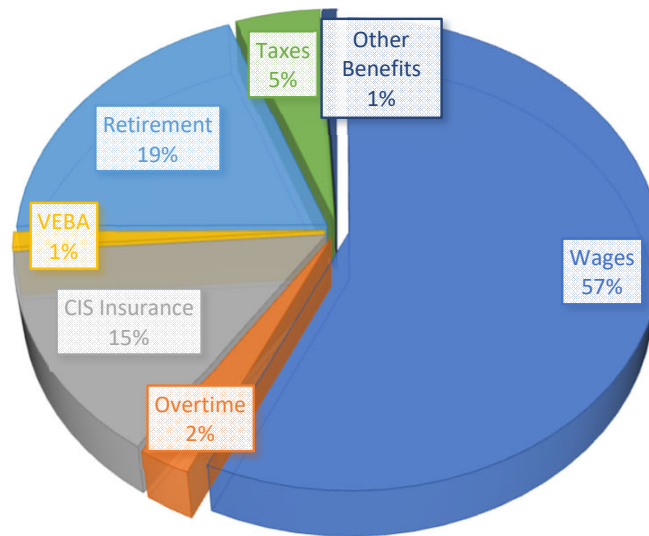
DEPARTMENT	<u>14/15</u>	<u>15/16</u>	<u>16/17</u>	<u>17/18</u>	<u>18/19</u>	<u>19/20</u>	<u>20/21</u>	<u>21/22</u>	<u>22/23</u>	<u>23/24</u>
Administration	1.00	2.00	2.00	2.00	3.00	4.00	3.00	3.50	3.50	3.50
Building	1.00	2.00	2.50	2.50	2.00	2.00	2.50	3.50	3.40	3.40
City Recorder	4.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Finance & UB	6.00	6.00	6.00	5.50	5.00	5.00	5.00	5.00	5.00	5.00
Technology	-	-	-	-	-	1.00	1.00	2.00	2.00	2.00
Library	5.29	5.30	5.50	5.50	5.50	5.50	5.50	6.50	7.00	6.00
Municipal Court	2.00	2.00	2.00	2.15	2.00	1.60	2.00	2.00	2.00	2.00
Parks				4.00	4.00	4.00	4.00	4.00	3.60	4.50
Planning	1.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.40	2.40
Police	17.00	17.08	17.00	18.00	19.50	21.00	22.00	23.00	25.00	24.00
Recreation	-	-	-	1.00	1.50	1.50	2.50	4.90	3.50	5.00
	<i>37.29</i>	<i>38.38</i>	<i>39.00</i>	<i>44.65</i>	<i>46.50</i>	<i>49.60</i>	<i>52.00</i>	<i>58.90</i>	<i>59.40</i>	<i>59.80</i>
PW - Engineering	3.25	3.25	3.25	3.25	3.25	3.00	3.00	3.00	3.20	4.20
PW - Operations	17.00	18.00	18.00	14.00	14.00	15.00	15.00	16.00	14.00	14.00
PW - WWTP/ WFF	6.00	5.00	5.40	5.40	6.00	6.00	6.00	5.00	5.00	4.00
PW - Maintenance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	2.60
	<i>28.25</i>	<i>28.25</i>	<i>28.65</i>	<i>24.65</i>	<i>25.25</i>	<i>26.00</i>	<i>26.00</i>	<i>26.00</i>	<i>26.20</i>	<i>24.80</i>
TOTAL FTE	65.54	66.63	67.65	69.30	71.75	75.60	78.00	84.90	85.60	84.60

* PW WWTP/WFF - FY2024 will have 1 unfilled position

* Police - FY2024 will have 1 unfilled position

* Library - FY2024 will have 1 unfilled position

**City of St. Helens
Proposed Fiscal Year 23-24 Budget
Personnel Services Costs \$13.14M**



Personnel Services Analysis							
Acct	Acct Name	Adopted FY 22-23	Proposed FY 23-24	Increase	COLA & Steps	* Insurance ** PERS	Other *** Factors
50001	Wages	7,008,000	7,629,300	621,300	534,000	-	87,300
50004	Overtime	190,000	325,300	135,300	29,800	-	105,500
51005	CIS Insurance	1,903,000	1,981,000	78,000	-	90,000	(12,000)
51006	VEBA	132,000	140,600	8,600	9,000	-	(400)
51007	Retirement	2,336,000	2,616,600	280,600	180,000	95,000	5,600
51008	Taxes	569,000	649,200	80,200	45,000	-	35,200
51015	Other Benefits	122,000	110,300	(11,700)	-	-	(11,700)
Grand Total		12,260,000	13,452,300	1,192,300	797,800	185,000	209,500

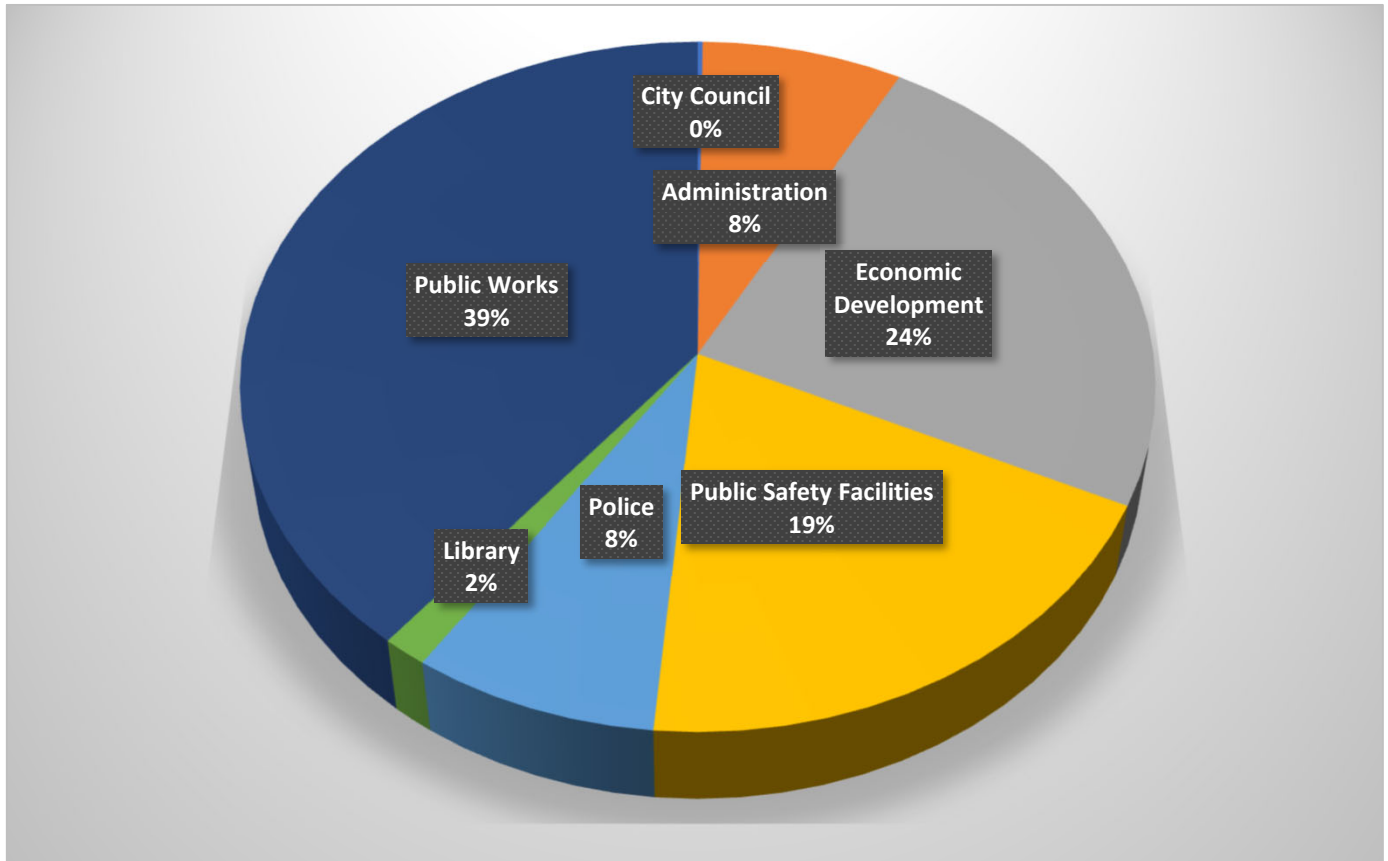
* CIS Insurance increased 9.8% or \$164K annually - 7 months increase \$90K

** PERS increase on average is 3.75%

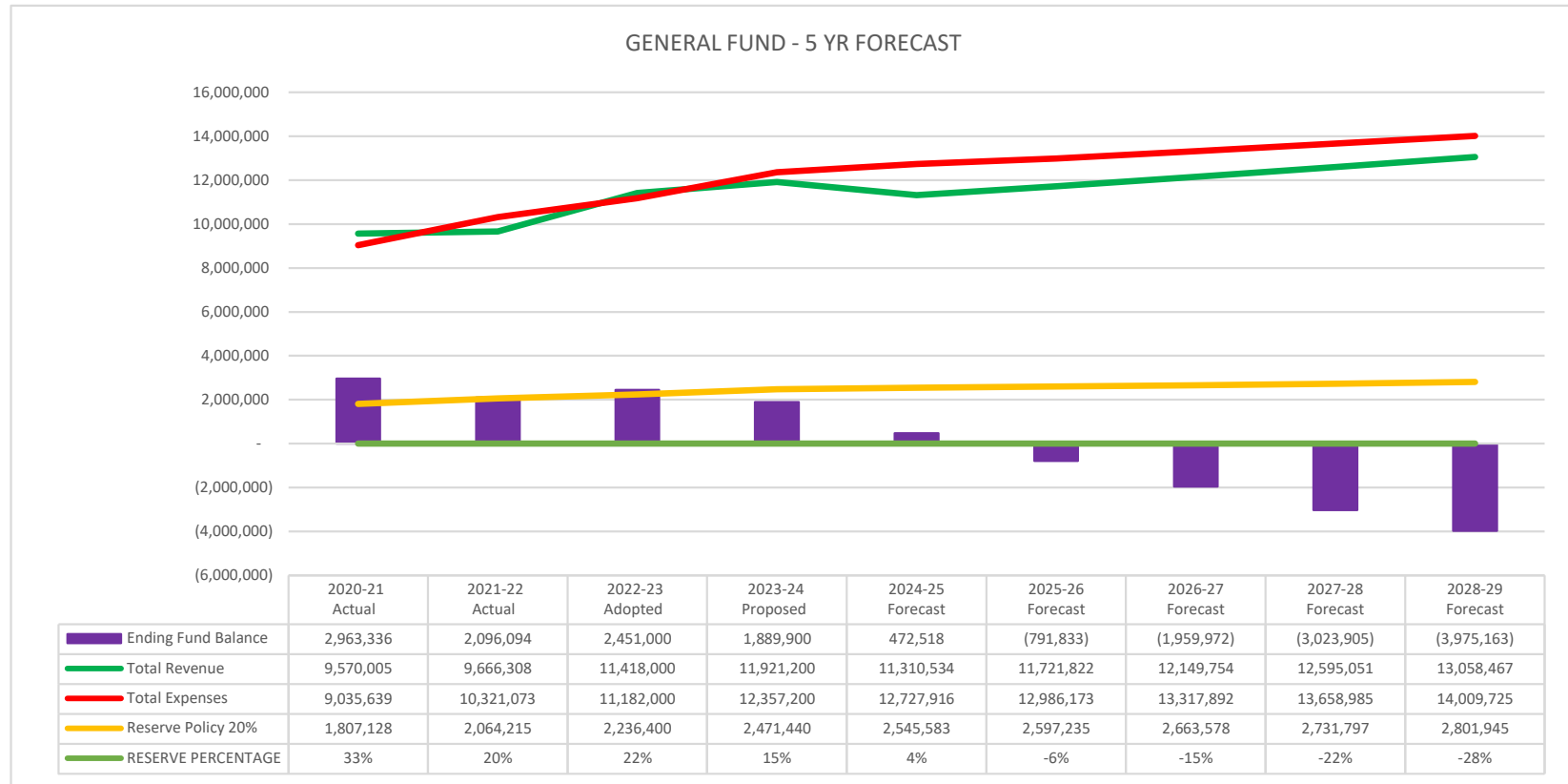
*** FY 22-23 Under-budgeted OT Approx \$100K with impacts to Taxes \$10K, PERS \$30K, Position re-classes

Proposed with Changes to Staffing for FY 23-24							
Acct	Acct Name	Proposed FY 23-24	Change in Positions				Proposed FY 23-24
			Police	Library	Recreation	PW	
50001	Wages	7,629,300	(83,000)	(53,600)	33,700	(51,400)	7,475,000
50004	Overtime	325,300	-	-	-	-	325,300
51005	CIS Insurance	1,981,000	(27,300)	(22,600)	-	(26,800)	1,904,300
51006	VEBA	140,600	(1,600)	(1,100)	-	(1,000)	136,900
51007	Retirement	2,616,600	(29,700)	(16,700)	-	(15,900)	2,554,300
51008	Taxes	649,200	(6,600)	(4,300)	2,800	(4,100)	637,000
51015	Other Benefits	110,300	(1,400)	(800)	400	(600)	107,900
Grand Total		13,452,300	(149,600)	(99,100)	36,900	(99,800)	13,140,700
Leave Positions Vacant			1	1		1	Address GAAP
Add 2 Part-time (.5 FTE) Positions					1		Offset by Revenues

**City of St Helens
Proposed Fiscal Year 23-24 Budget
Total Appropriation \$71.5M By Department**



Budget by Department	Total	By Classifications				FTE
		Personnel Services	Materials & Services	Capital Outlay	Debt Service	
City Council	136,000	65,000	71,000	-	-	-
Administration	5,564,570	3,181,700	2,382,870	-	-	23.30
Economic Development	17,196,840	-	1,783,140	15,205,500	208,200	-
Public Safety Facilities	13,867,900	-	600,000	12,761,400	506,500	-
Police	5,709,000	4,861,900	847,100	-	-	24.00
Library	1,041,370	643,300	268,070	130,000	-	6.00
Public Works	28,008,190	4,389,300	8,342,590	14,080,600	1,195,700	31.30
Subtotal	71,523,870	13,141,200	14,294,770	42,177,500	1,910,400	84.60
Internal Service (net)	4,299,400	3,590,600	708,800	-	-	-
Total Budget	75,823,270	16,731,800	15,003,570	42,177,500	1,910,400	84.60



FUND SUMMARY

GENERAL FUND	2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
RESOURCES				
TOTAL GENERAL FUND REVENUE	9,570,005	9,666,308	11,418,000	11,921,200
TRANSFERS	-	31,860	100,000	-
FUND BALANCE AVAILABLE	2,428,970	2,719,000	2,115,000	2,325,900
TOTAL RESOURCES	11,998,975	12,417,168	13,633,000	14,247,100
EXPENDITURES				
PERSONNEL SERVICES				
Dept 701 Administration	464,725	548,148	585,000	655,300
Dept 702 City Recorder	255,286	281,717	300,000	310,500
Dept 703 Council	56,594	59,169	65,000	65,000
Dept 704 Court	195,114	203,139	225,000	219,000
Dept 705 Police	3,336,062	4,201,939	4,573,000	4,861,900
Dept 706 Library	520,637	592,286	700,000	643,300
Dept 707 Finance	586,490	633,510	700,000	704,900
Dept 708 Parks	215,658	335,145	359,000	480,200
Dept 709 Recreation	117,112	272,306	300,000	365,000
Dept 710 Planning	295,459	344,793	364,000	384,000
Dept 711 Building	327,940	431,009	460,000	505,900
Dept 712 Technology	-	-	295,000	318,500
Dept 715 General Services	-	55,024	-	-
TOTAL PERSONNEL SERVICES	6,371,077	7,958,185	8,926,000	9,513,500
MATERIALS & SERVICES				
Dept 701 Administration	101,842	77,599	55,000	37,900
Dept 702 City Recorder	83,996	59,518	55,000	82,500
Dept 703 Council	131,041	92,202	70,000	71,000
Dept 704 Court	221,307	227,376	200,000	252,700
Dept 705 Police	526,604	631,292	627,000	753,100
Dept 706 Library	270,988	287,389	130,000	194,500
Dept 707 Finance	317,854	401,269	295,000	371,000
Dept 708 Parks	179,663	111,789	113,000	146,600
Dept 709 Recreation	100,819	76,234	50,000	62,100
Dept 710 Planning	50,385	63,077	46,000	48,500
Dept 711 Building	144,408	57,181	65,000	50,400
Dept 712 Technology	-	-	305,000	485,000
Dept 715 General Services	295,655	277,963	245,000	290,400
TOTAL MATERIALS & SERVICES	2,424,562	2,362,888	2,256,000	2,845,700
TRANSFERS				
Dept 715 Transfers	240,000	-	-	-
CONTINGENCY				
Dept 715 Contingency	-	-	1,451,000	887,900
UNAPPROPRIATED FUND BALANCE				
Dept 715 Unappropriated	-	-	1,000,000	1,000,000
TOTAL EXPENDITURES	9,035,639	10,321,073	13,633,000	14,247,100

REVENUE DETAIL

Item #3.

GENERAL FUND		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
RESOURCES SUMMARY					
Local Taxes		2,194,561	2,046,031	2,325,000	2,186,000
Intergovernmental		671,268	605,533	640,000	650,400
Grants		136,707	422,069	832,000	811,000
Charges for Services		4,716,934	5,054,985	6,035,000	6,470,300
Licenses, Permits, Fees		1,268,386	1,094,885	1,081,000	1,002,500
Fines		239,260	196,199	200,000	160,000
Miscellaneous Revenue		342,889	246,605	305,000	641,000
Transfers		-	31,860	100,000	-
Fund Balance Available		2,428,970	2,841,271	2,115,000	2,325,900
TOTAL RESOURCES		11,998,975	12,539,439	13,633,000	14,247,100
LOCAL TAXES					
Property Tax Revenue	100-000-31001	2,139,217	2,000,549	2,275,000	2,134,000
Previously Levied Tax	100-000-31002	55,344	45,482	50,000	52,000
TOTAL LOCAL TAXES		2,194,561	2,046,031	2,325,000	2,186,000
INTERGOVERNMENTAL					
Cigarette Tax	100-000-32003	13,031	11,973	10,000	11,700
Alcohol Bev. Tax	100-000-32004	265,720	265,374	240,000	310,000
Revenue Sharing	100-000-32005	160,233	193,470	165,000	175,000
Cannabis Tax	100-000-32006	159,854	134,716	225,000	153,700
Intergovern-Revenue	100-000-32007	72,431	-	-	-
TOTAL INTERGOVERNMENTAL		671,268	605,533	640,000	650,400
GRANTS					
Grants	100-000-33005	136,707	422,069	832,000	811,000
TOTAL GRANTS		136,707	422,069	832,000	811,000
CHARGES FOR SERVICES					
Dockside Services	100-000-34001	10,830	24,385	-	18,000
In Lieu of Franchise Fees	100-000-34003	851,787	892,573	1,150,000	1,010,000
GF Support Services	100-000-34004	2,646,000	3,006,000	3,770,000	4,316,300
Franchise Taxes	100-000-34006	1,044,878	1,051,560	1,100,000	1,120,000
Lien Searches	100-000-34025	13,052	14,326	15,000	6,000
Recreation Revenue	100-000-34031	34,754	1,441	-	-
Recreation Utility Fee	100-000-34032	115,633	64,700	-	-
TOTAL CHARGES FOR SERVICES		4,716,934	5,054,985	6,035,000	6,470,300
LICENSES, PERMITS, FEES					
Permits - Columbia City Bld	100-000-35001	6,784	54,086	10,000	10,000
Fees - Business Licenses	100-000-35002	109,710	90,505	105,000	105,000
Permits - St Helens Bldg	100-000-35003	365,404	280,081	300,000	285,000
Fees - Bldg Admin	100-000-35004	29,602	26,940	30,000	25,000
Permits - Plumbing	100-000-35005	132,951	93,059	140,000	40,000
Permits - Mechanical	100-000-35006	45,864	29,213	30,000	60,000
Fees - Plan Review	100-000-35009	466,011	203,288	150,000	180,000
Fees - Library	100-000-35010	3,382	6,642	4,000	9,000
Fees - SDC Admin	100-000-35011	68,785	142,066	135,000	75,000
Fees - Planning	100-000-35015	27,302	16,138	25,000	23,000
Fees - Police Training	100-000-35016	10,344	7,104	10,000	5,500
Fees - Recreation	100-000-35018	2,247	145,764	142,000	180,000
Fees - Parks	100-000-35019	-	-	-	5,000
TOTAL LICENSES, PERMITS, FEES		1,268,386	1,094,885	1,081,000	1,002,500
FINES					
Fines - Library	100-000-36001	1,433	6,382	-	-
Fines - Court	100-000-36002	237,828	189,817	200,000	160,000
TOTAL FINES		239,260	196,199	200,000	160,000
MISCELLANEOUS					
Interest Earnings	100-000-37001	110,515	168,922	195,000	500,000
Misc - General	100-000-37004	155,343	64,481	100,000	125,000
Reimb - Courts	100-000-37009	15,031	13,202	10,000	16,000
TOTAL MISCELLANEOUS		342,889	246,605	305,000	641,000
TRANSFERS	100-000-38001	-	31,860	100,000	-
FUND BALANCE AVAILABLE	100-000-39001	2,428,970	2,841,271	2,115,000	2,325,900
TOTAL RESOURCES		11,998,975	12,539,439	13,633,000	14,247,100

ADMINISTRATION DEPARTMENT

Item #3.

The Administration Department is managed by the City Administrator who is appointed by the City Council. The Administrator is responsible for the administration of City policies and provides direction to the Administration and Community Development Departments. This Department is also responsible for coordination between all City departments for consistent application of contracting and purchasing policies, managing legal services, human resources, communications, economic development, inter-governmental relations, community grant administration, and special projects.

Proposed FY2024 variances include some personnel adjustments made in FY2023 and COLAs. There is also a reallocation of legal services to General Services. Legal services are costs shared across all departments and operating funds.

ADMINISTRATION		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
PERSONNEL SERVICES					
100-701-50001	Wages	296,128	340,047	355,000	389,200
100-701-50004	Overtime	2,762	3,243	5,000	2,300
100-701-51005	CIS Insurance	53,608	69,720	73,000	88,200
100-701-51006	VEBA	2,880	5,814	8,000	7,600
100-701-51007	Retirement	84,685	103,318	110,000	131,200
100-701-51008	Taxes	22,719	25,637	29,000	31,600
100-701-51015	Other Benefits	1,942	370	5,000	5,200
TOTAL PERSONNEL SERVICES		464,725	548,148	585,000	655,300
MATERIALS & SERVICES					
100-701-52001	Operating Supplies	1,519	1,040	2,000	1,000
100-701-52010	Telephone	1,122	1,107	1,000	1,400
100-701-52011	Public Information	-	139	-	500
100-701-52018	Professional Development	4,909	7,583	9,000	10,000
100-701-52019	Professional Services	58,101	28,925	30,000	7,000
100-701-52027	IT Fund Charges	25,000	25,000	-	-
100-701-52040	Communications	11,190	13,805	13,000	18,000
TOTAL MATERIALS & SERVICES		101,842	77,599	55,000	37,900
TOTAL EXPENDITURES		566,567	625,747	640,000	693,200

The City Recorder provides administrative and technical support to the Mayor, City Council, City Administrator, City Boards and Commissions, and other City staff as well as the public. The office handles a broad range of city functions which includes licensing and permitting, public records requests, records management, human resources, and website development and maintenance. The City Recorder serves as the Municipal Elections Officer.

The significant change to the FY2024 budget is centralizing recruiting expenses, which were previously charged directly to departments.

CITY RECORDER/ HUMAN RESOURCES		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
PERSONNEL SERVICES					
100-702-50001	Wages	144,300	165,732	171,000	181,900
100-702-51005	CIS Insurnace	41,286	42,236	47,000	41,900
100-702-51006	VEBA	1,680	3,231	4,000	3,600
100-702-51007	Retirement	52,718	57,807	61,000	66,100
100-702-51008	Taxes	11,068	12,526	14,000	14,700
100-702-51015	Other Benefits	4,234	185	3,000	2,300
100-702-51999	Direct Labor	-	-	-	-
TOTAL PERSONNEL SERVICES		255,286	281,717	300,000	310,500
MATERIALS & SERVICES					
100-702-52001	Operating Supplies	6,345	1,601	4,000	2,500
100-702-52011	Public Information	25,067	8,009	4,000	1,000
100-702-52014	Recruiting Expenses	-	3,131	5,000	35,000
100-702-52018	Professional Development	1,956	19,093	6,000	6,500
100-702-52019	Professional Services	23,088	25,000	30,000	31,500
100-702-52026	Equipment Fund Charges	500	-	-	-
100-702-52027	IT Fund Charges	25,000	-	-	-
100-702-52028	Projects & Programs	2,040	2,683	6,000	6,000
TOTAL MATERIALS & SERVICES		83,996	59,518	55,000	82,500
TOTAL EXPENDITURES		339,282	341,234	355,000	393,000

CITY COUNCIL

Item #3.

The City Council is made up of five elected officials. Each official is paid a stipend for their time and efforts on City Council and each councilor is assigned as liaison over specific departments throughout the City of St. Helens. These appointments are made by the Mayor at the beginning of each term.

CITY COUNCIL		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
PERSONNEL SERVICES					
100-703-50001	Wages	52,572	54,936	59,000	60,100
100-703-51008	Taxes	4,022	4,203	5,000	4,900
100-703-51015	Other Benefits	-	30	1,000	-
TOTAL PERSONNEL SERVICES		56,594	59,169	65,000	65,000
MATERIALS & SERVICES					
100-703-52001	Operating Supplies	6,273	4,020	4,000	3,000
100-703-52013	Memberships	-	1,000	2,000	2,000
100-703-52018	Professional Development	1,555	3,307	4,000	8,000
100-703-52019	Professional Services	95,419	48,372	50,000	38,000
100-703-52027	IT Fund Charges	24,000	25,000	-	-
100-703-52041	Community Support Funds	3,793	10,504	10,000	20,000
TOTAL MATERIALS & SERVICES		131,041	92,202	70,000	71,000
TOTAL EXPENDITURES		187,635	151,371	135,000	136,000

MUNICIPAL COURT

Item #3.

The Municipal Court is managed by the City Administrator. Court violations and trials are held at City Hall generally on Thursdays. The City contracts out for the services of the Municipal Court Judge and City Prosecutor, which is paid out of Professional Services. The St. Helens Municipal Court processes roughly 1,000+ cases per year which includes non-traffic misdemeanors to traffic violations and violations of City Municipal Codes.

For FY2024, there is a anticipated 5% - 15% increase for Professional Services.

MUNICIPAL COURT DEPT.		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
PERSONNEL SERVICES					
100-704-50001	Wages	107,616	111,867	120,000	124,600
100-704-50004	Overtime	-	159	-	-
100-704-51005	CIS Insurance	45,656	46,845	51,000	41,100
100-704-51006	VEBA	1,920	1,920	2,000	2,500
100-704-51007	Retirement	30,547	33,697	41,000	38,800
100-704-51008	Taxes	8,210	8,497	10,000	10,100
100-704-51015	Other Benefits	1,165	153	1,000	1,900
TOTAL PERSONNEL SERVICES		195,114	203,139	225,000	219,000
MATERIALS & SERVICES					
100-704-52001	Operating Supplies	2,263	970	3,000	1,200
100-704-52018	Professional Development	-	87	2,000	2,000
100-704-52019	Professional Services	194,044	201,320	195,000	249,500
100-704-52027	IT Fund Charges	25,000	25,000	-	-
TOTAL MATERIALS & SERVICES		221,307	227,376	200,000	252,700
TOTAL EXPENDITURES		416,421	430,515	425,000	471,700

POLICE DEPARTMENT

The St. Helens Police Department strives to continue as a full-service agency providing police services to the community 24/7. These services are comprised of:

Patrol – Consists of three shifts of uniformed police officers. These officers provide emergency response, traffic enforcement, criminal investigations, and routine patrol functions that allow them to engage the community in a number of problem-solving scenarios.

Criminal Investigations – Provides professional and thorough investigation of reported criminal activity. Some of these investigations are incredibly detailed and involve complex matters that require the full-time attention of an investigator.

Reserve Officer Program – The Department has been actively engaged in a Reserve Police Officer program. These unpaid volunteer members of the community serve the Department in a variety of functions that relieve some of the pressures of the current patrol staff.

The proposed FY2024 budget includes a 6% COLA St. Helens Police Association (SHPA) staff, a 5% COLA for un-represented staff; and leaving one vacant officer position unfilled. It also adds two new vehicles to the lease program and \$80,000 for a specialized report writing program. There is also a breakout of fleet maintenance from the lease program (Enterprise Fleet) and body cameras from the tactical line.

POLICE DEPT.		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
PERSONNEL SERVICES					
100-705-50001	Wages	1,679,335	2,305,121	2,513,000	2,565,900
100-705-50004	Overtime	169,958	211,306	185,000	300,000
100-705-51005	CIS Insurance	487,889	559,597	620,000	625,900
100-705-51006	VEBA	26,804	38,976	48,000	45,600
100-705-51007	Retirement	627,241	851,523	930,000	1,044,900
100-705-51008	Taxes	156,660	190,630	207,000	238,900
100-705-51015	Other Benefits	188,174	44,785	70,000	40,700
TOTAL PERSONNEL SERVICES		3,336,062	4,201,939	4,573,000	4,861,900
MATERIALS & SERVICES					
100-705-52001	Operating Supplies	106,093	85,295	100,000	90,000
100-705-52002	Personnel Uniforms Equipment	32,122	31,545	35,000	32,000
100-705-52003	Utilities	9,224	8,609	10,000	15,000
100-705-52004	Office Supplies	-	-	-	-
100-705-52006	Computer Maintenance	23,530	56,299	35,000	30,000
100-705-52010	Telephone	15,022	20,981	20,000	23,500
100-705-52014	Recruiting Expenses	-	1,984	-	5,000
100-705-52018	Professional Development	31,328	15,561	20,000	25,000
100-705-52019	Professional Services	30,157	36,745	30,000	39,000
100-705-52022	Fuel/Oil	47,213	74,098	70,000	85,000
100-705-52023	Facility Maintenance	27,917	32,733	17,000	30,000
100-705-52027	IT Fund Charges	74,000	74,000	-	-
100-705-52044	K9 Expense	-	-	-	5,000
100-705-52086	Tactical	-	1,620	35,000	12,600
100-705-52097	Enterprise Fleet	130,000	191,822	210,000	210,000
100-705-52098	Fleet Maintenance	-	-	-	28,000
100-705-52102	New Hire Equipment	-	-	45,000	15,000
100-705-52115	Report Writer	-	-	-	80,000
100-705-52117	Body Cameras	-	-	-	28,000
TOTAL MATERIALS & SERVICES		526,604	631,292	627,000	753,100
TOTAL EXPENDITURES		3,862,666	4,833,231	5,200,000	5,615,000

LIBRARY DEPARTMENT

Item #3.

The St. Helens Public Library is a vibrant community asset that provides an array of services in the library building and through its growing number of online services. Library services are comprised of electronic access to information such as downloadable audio and e-books, downloadable music, research databases, and digitized historical newspapers. Additional library services include computers for public use, wireless internet access, story times for young children, summer reading programs, hands-on science, technology, engineering and mathematic programs for youth, and cultural passes.

Significant adjustments for the Library are leaving a vacant position unfilled, increasing the facilities maintenance budget to cover the cost of major HVAC and janitorial services, as well as an increase in printed materials.

LIBRARY DEPT.		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
PERSONNEL SERVICES					
100-706-50001	Wages	320,697	365,148	409,000	414,300
100-706-50004	Overtime	-	403	-	-
100-706-51005	CIS Insurance	72,303	82,856	116,000	70,300
100-706-51006	VEBA	4,680	18,482	7,000	6,900
100-706-51007	Retirement	95,699	97,369	134,000	112,600
100-706-51008	Taxes	24,279	27,530	33,000	33,400
100-706-51015	Other Benefits	2,979	499	1,000	5,800
TOTAL PERSONNEL SERVICES		520,637	592,286	700,000	643,300
MATERIALS & SERVICES					
100-706-52001	Operating Supplies	5,698	15,232	8,000	7,200
100-706-52003	Utilities	13,578	16,552	15,000	22,000
100-706-52006	Computer Maintenance	9,571	10,669	12,000	12,700
100-706-52018	Professional Development	2,797	2,762	3,000	3,000
100-706-52014	Recruiting	-	4,762	-	4,000
100-706-52019	Professional Services	3,749	3,606	4,000	4,200
100-706-52023	Facility Maintenance	38,255	43,212	20,000	55,000
100-706-52027	IT Fund Charges	127,500	127,500	-	-
100-706-52028	Projects & Programs	6,384	3,846	4,000	5,000
100-706-52031	Periodicals	2,025	831	1,000	3,800
100-706-52032	Digital Resources	11,579	9,618	11,000	16,600
100-706-52033	Printed Materials	31,965	31,659	32,000	40,000
100-706-52034	Visual Materials	5,921	4,072	6,000	6,000
100-706-52035	Audio Materials	3,264	4,191	5,000	5,000
100-706-52036	Makerspace	3,711	3,729	5,000	6,000
100-706-52037	Library of Things	4,992	5,147	4,000	4,000
TOTAL MATERIALS & SERVICES		270,988	287,389	130,000	194,500
TOTAL EXPENDITURES		791,626	879,675	830,000	837,800

FINANCE

Item #3.

Finance provides professional financial services and information to the City Council, City Administrator, and City departments in order to promote fiscal stability and integrity. In addition to providing financial services related to accounting and payroll, the Finance Department prepares the annual budget, works with the City's auditors to prepare the annual audit and financial report, performs utility billing, and manages the City's investments and debt.

Significant items in Finance FY2024 proposed budget are the increase in audit fees and centralizing bank service charges. Finance will be reviewing bank fees and strategies for savings.

FINANCE		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
PERSONNEL SERVICES					
100-707-50001	Wages	349,340	380,150	410,000	410,400
100-707-50004	Overtime	1,498	-	-	-
100-707-51005	CIS Insurance	95,079	99,248	105,000	120,000
100-707-51006	VEBA	5,507	6,628	8,000	8,200
100-707-51007	Retirement	102,203	117,946	141,000	127,600
100-707-51008	Taxes	26,825	28,809	34,000	33,100
100-707-51015	Other Benefits	6,039	729	2,000	5,600
TOTAL PERSONNEL SERVICES		586,490	633,510	700,000	704,900
MATERIALS & SERVICES					
100-707-52001	Operating Supplies	16,046	9,869	5,000	8,000
100-707-52008	Printing	54,335	56,353	55,000	55,000
100-707-52009	Postage	-	7,363	10,000	10,000
100-707-52018	Professional Development	1,265	11,045	5,000	7,000
100-707-52019	Professional Services	74,317	132,607	100,000	127,000
100-707-52020	Bank Service Fees	122,891	135,032	120,000	164,000
100-707-52027	IT Fund Charges	49,000	49,000	-	-
TOTAL MATERIALS & SERVICES		317,854	401,269	295,000	371,000
TOTAL EXPENDITURES		904,344	1,034,779	995,000	1,075,900

PARKS

Item #3.

Parks is managed by the Public Works Director and provides safe and well-maintained equipment and facilities within the community. Parks is responsible for improving parks facilities and conducting regular inspections of facilities and equipment to ensure facilities are clean and safe for users.

The proposed FY2024 budget shows a reallocation of staff between Parks and Recreation as well as promotions or adjustments of some staff. There is also the allocation of dock services which was formerly in the Public Works Operations Fund.

PARKS DEPT.		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
PERSONNEL SERVICES					
100-708-50001	Wages	123,516	210,598	204,000	284,700
100-708-50004	Overtime	636	320	-	-
100-708-51005	CIS Insurance	35,610	48,420	70,000	80,600
100-708-51006	VEBA	1,608	2,880	4,000	5,300
100-708-51007	PERS	41,725	52,728	63,000	82,500
100-708-51008	Taxes	9,604	16,079	17,000	23,000
100-708-51015	Other Benefits	2,961	4,120	1,000	4,100
TOTAL PERSONNEL SERVICES		215,658	335,145	359,000	480,200
MATERIALS & SERVICES					
100-708-52001	Operating Supplies	106,733	41,929	50,000	55,000
100-708-52002	Personnel Uniforms Equipment	72	250	-	1,500
100-708-52003	Utilities	1,017	13,613	14,000	16,000
100-708-52010	Telephone	1,013	1,277	2,000	2,000
100-708-52014	Recruiting	-	916	-	-
100-708-52018	Professional Development	652	343	2,000	2,000
100-708-52019	Professional Services	23,202	23,488	25,000	25,000
100-708-52022	Fuel/Oil	7,820	10,651	10,000	12,000
100-708-52023	Facility Maintenance	15,678	13,469	10,000	15,000
100-708-52026	Equipment Fund Charges	16,179	-	-	-
100-708-52046	Dock Services	5,436	364	-	18,000
100-708-52047	Marine Board	1,861	5,489	-	100
TOTAL MATERIALS & SERVICES		179,663	111,789	113,000	146,600
TOTAL EXPENDITURES		395,321	446,934	472,000	626,800

RECREATION

Recreation was created in FY2018 for the purpose of creating sustainable recreation programs for the St. Helens community. In partnership with the St. Helens School District, Recreation strives to provide activities throughout the year while coordinating and working with outside programs in the community to build a successful recreation program.

For FY2024, all increases in programs and related personnel and professional services are dependent upon receipt of funding for the programs. The significant addition is receipt of a pass-thru grant for additional after-school programs.

RECREATION		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
PERSONNEL SERVICES					
100-709-50001	Wages	60,157	169,238	171,000	230,000
100-709-51005	CIS Insurance	26,160	51,097	57,000	54,700
100-709-51006	VEBA	840	1,891	3,000	3,500
100-709-51007	Retirement	21,054	34,270	53,000	55,100
100-709-51008	Taxes	5,798	12,867	14,000	18,600
100-709-51015	Other Benefits	3,103	2,942	2,000	3,100
TOTAL PERSONNEL SERVICES		117,112	272,306	300,000	365,000
MATERIALS & SERVICES					
100-709-52001	Operating Supplies	48,591	10,218	6,000	7,000
100-709-52003	Utilities	4,225	8,767	7,000	9,000
100-709-52008	Printing	-	278	1,000	500
100-709-52010	Telephone	647	1,376	2,000	1,800
100-709-52018	Professional Development	799	548	1,000	2,000
100-709-52019	Professional Services	7,796	10,082	10,000	14,800
100-709-52020	Bank Service Fees	2,657	5,301	7,000	5,000
100-709-52022	Fuel	-	184	1,000	1,000
100-709-52023	Facility Maintenance	3,604	8,619	7,000	13,000
100-709-52026	Equipment Fund Charges	7,500	-	-	-
100-709-52027	IT Fund Charges	25,000	25,000	-	-
100-709-52097	Enterprise Fleet Management	-	5,862	8,000	8,000
TOTAL MATERIALS & SERVICES		100,819	76,234	50,000	62,100
TOTAL EXPENDITURES		217,931	348,540	350,000	427,100

PLANNING

Item #3.

The Planning Division provides a variety of services intended to preserve and enhance the quality of life for those who live, work, and visit the community. The Division guides the physical development of the City of St. Helens in a manner that encourages sustained growth and livability while protecting the character of the community. The Division is responsible for the City's current land use development issues and long-range planning.

For FY2024, the Planning Division anticipates receipt and expenditures of a pass-thru community grant.

PLANNING		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
PERSONNEL SERVICES					
100-710-50001	Wages	187,105	219,692	231,000	247,200
100-710-51005	CIS Insurance	28,185	32,034	32,000	31,700
100-710-51006	VEBA	3,000	3,996	5,000	4,900
100-710-51007	Retirement	60,781	71,754	76,000	76,900
100-710-51008	Taxes	14,368	16,780	19,000	19,900
100-710-51015	Other Benefits	2,020	538	1,000	3,400
TOTAL PERSONNEL SERVICES		295,459	344,793	364,000	384,000
MATERIALS & SERVICES					
100-710-52001	Operating Supplies	2,672	4,085	10,000	6,000
100-710-52011	Public Information	8,117	6,542	10,000	10,000
100-710-52013	Memberships	-	618	1,000	1,500
100-710-52015	Intergovernmental Services	-	-	-	-
100-710-52018	Professional Development	1,785	1,078	4,000	4,000
100-710-52019	Professional Services	5,241	4,703	10,000	2,000
100-710-52022	Fuel	-	222	1,000	500
100-710-52026	Equipment Fund Charges	6,000	-	-	-
100-710-52027	IT Fund Charges	13,000	13,000	-	-
100-710-52028	Projects & Programs	-	25,000	-	-
100-710-52030	CLG Expenses	11,500	728	-	15,000
100-710-52087	Commission Stipend	2,070	2,130	3,000	2,500
100-710-52097	Enterprise Fleet Management	-	4,970	7,000	7,000
TOTAL MATERIALS & SERVICES		50,385	63,077	46,000	48,500
TOTAL EXPENDITURES		345,843	407,870	410,000	432,500

The Building Division ensures that all buildings within the city are safe for the occupants. The Division is responsible for the enforcement of State and City codes related to new construction, alterations, and repairs. It provides structural, mechanical, plumbing, fire, and grading work permits and performs all required inspections related to both commercial and residential construction. The Building Official acts as a Code Enforcement Officer as necessary to ensure compliance with City building codes.

The FY2024 proposed budget for the Building Division includes an increase in Personnel Services for a reclassification of one staff member and 5% COLAs.

BUILDING		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
PERSONNEL SERVICES					
100-711-50001	Wages	198,312	253,964	270,000	296,500
100-711-51005	CIS Insurance	63,158	78,098	79,000	83,200
100-711-51006	VEBA	2,120	4,313	5,000	5,900
100-711-51007	Retirement	48,148	73,840	82,000	92,200
100-711-51008	Taxes	15,035	19,284	22,000	23,900
100-711-51015	Other Benefits	1,168	1,510	2,000	4,200
TOTAL PERSONNEL SERVICES		327,940	431,009	460,000	505,900
MATERIALS & SERVICES					
100-711-52001	Operating Supplies	9,306	2,701	4,000	4,000
100-711-52010	Telephone	1,747	4,239	5,000	2,500
100-711-52015	Intergovernmental Services	56,704	8,722	8,000	9,000
100-711-52018	Professional Development	4,676	290	3,000	3,000
100-711-52019	Professional Services	8,880	4,037	8,000	8,000
100-711-52020	Bank Service Fees	41,913	16,181	30,000	16,000
100-711-52022	Fuel	943	1,414	1,000	1,400
100-711-52027	IT Fund Charges	13,500	13,500	-	
100-711-52097	Enterprise Fleet Management	6,741	6,098	6,000	6,500
TOTAL MATERIALS & SERVICES		144,408	57,181	65,000	48,400
TOTAL EXPENDITURES		472,348	488,190	525,000	556,300

INFORMATION TECHNOLOGY

City of St. Helens

Item #3.

IT was incorporated into the General Fund in the FY2023 budget. IT is managed by the Public Works Director and is responsible for the maintenance and replacement of the IT infrastructure for all City departments.

The significant adjustments for FY2024 are for IT maintenance contracts that are renewed every three years. These three-year contracts are generally for security systems, telephones, and servers. There is also the basis for creating a sustainable computer replacement plan.

INFORMATION TECHNOLOGY		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
PERSONNEL SERVICES					
100-712-50001	Regular Wages	-	-	168,000	180,200
100-712-51005	CIS Insurance	-	-	56,000	61,900
100-712-51006	VEBA	-	-	4,000	3,600
100-712-51007	Retirement	-	-	52,000	56,000
100-712-51008	Taxes	-	-	14,000	14,500
100-712-51015	Other Benefits	-	-	1,000	2,300
TOTAL PERSONNEL SERVICES		-	-	295,000	318,500
MATERIALS & SERVICES					
100-712-52001	Operating Supplies	-	-	10,000	12,000
100-712-52003	Utilities	-	-	75,000	80,000
100-712-52006	Computer Maintenance	-	-	80,000	120,000
100-712-52010	Telephone	-	-	35,000	35,000
100-712-52016	Insurance - General	-	-	-	25,000
100-712-52018	Professional Development	-	-	5,000	7,000
100-712-52019	Professional Services	-	-	100,000	165,000
100-712-57500	Computer Equipment	-	-	-	41,000
TOTAL MATERIALS & SERVICES		-	-	305,000	485,000
TOTAL EXPENDITURES		-	-	600,000	803,500

GENERAL SERVICES

City of St. Helens

Item #3.

General Services are for the accounting of materials and services that are “pooled” because they are not directly or utilized by a specific department. These are primarily shared General Fund expenses that can consist of utilities, telephone services, general office supplies, insurance, and facilities maintenance. Also included are capital outlay, contingency, and any unappropriated fund balance.

For FY2024, legal services that are not department specific have been moved to the General Services Department.

GENERAL SERVICES DEPT.		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
PERSONNEL SERVICES					
100-715-51006	VEBA	-	55,024	-	-
TOTAL PERSONNEL SERVICES		-	55,024	-	-
MATERIALS & SERVICES					
100-715-52001	Operating Supplies	42,615	16,940	10,000	28,000
100-715-52003	Utilities	14,139	13,827	15,000	17,000
100-715-52009	Postage	9,233	-	-	-
100-715-52016	Insurance - General	78,000	106,400	130,000	138,900
100-715-52018	Professional Development	-	-	-	-
100-715-52019	Professional Services	5,536	2,549	-	55,500
100-715-52021	Equipment Maintenance	2,816	-	-	-
100-715-52022	Fuel/Oil	356	547	-	1,000
100-715-52023	Facility Maintenance	117,961	39,428	85,000	50,000
100-715-52049	Litigation Settlement	-	57,662	-	-
100-715-52093	Police Incentive Program	25,000	38,655	-	-
100-715-52097	Enterprise Fleet Mgmt	-	1,955	5,000	-
TOTAL MATERIALS & SERVICES		295,655	277,963	245,000	290,400
TRANSFERS					
100-715-54001	Transfers	240,000	-	-	-
CONTINGENCY					
100-715-58001	Contingency	-	-	1,451,000	889,900
UNAPPROPRIATED FUND BALANCE					
100-715-59001	Unapp Fund Balance	-	-	1,000,000	1,000,000
TOTAL EXPENDITURES		535,655	332,987	2,696,000	2,180,300

SPECIAL REVENUE FUNDS

Special Revenue Funds are used for the accounting of revenue sources that are used for a specific purpose. The City of St. Helens has the following Special Revenue Funds:

Tourism Fund

Collects Transient Room Fees (aka Lodging Taxes) which are used to provide community and tourism activities. This Fund is dedicated to the management of tourism-related programs, such as Spirit of Halloweentown.

Community Development Fund

The Community Development Fund accounts for economic development programs. There are four departments within the Community Development Fund, each having their own dedicated revenues and expenses. The departments are:

- Economic Development This Department is used for multiple economic development efforts which include Urban Renewal, economic development grants, and Community Development Block Grants.
- Industrial Business Park This Department is dedicated for expenses pertaining to the City's Industrial Business Park located on the old Boise mill site property.
- Riverfront This Department is dedicated to efforts on the waterfront development located near City Hall.
- Forestry This Department is to account for the forestry management and logging operations on dedicated city-owned property.

Community Enhancement Fund

The Community Enhancement Fund accounts for specific-use donations, grants, and revenues for specific departments, and programs that the City operates.

Street Fund

This Fund supports the City's street operations. The Fund accounts for the receipt of and use of gas taxes for operations and maintenance of the streets. The City maintains more than 50 miles of paved and unpaved streets, sidewalks, and storm gutters as well as the maintenance of the City's traffic control and safety devices, such as signage and striping.

TOURISM FUND		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
RESOURCES					
TAXES					
201-000-32002	Transient Room Fees	117,548	149,659	120,000	170,000
MISCELLANEOUS REVENUE					
201-000-37005	Miscellaneous	-	-	-	80,000
201-000-37015	Event Revenues	451,896	820,000	370,000	100,000
TOTAL MISCELLANEOUS REVENUE		451,896	820,000	370,000	180,000
FUND BALANCE AVAILABLE					
201-000-39001	Fund Balance Available	-	-	-	149,900
TOTAL RESOURCES		569,444	969,659	490,000	499,900
EXPENSES					
MATERIALS & SERVICES					
201-000-52003	Utilities	5,413	12,000	25,000	-
201-000-52130	Building Lease & Utilities	-	-	-	80,000
201-000-52019	Professional Services	261,325	140,000	120,000	120,000
201-000-52028	Projects & Programs	285,115	778,000	65,000	45,000
201-000-52025	GFSS	-	-	-	100,000
TOTAL MATERIALS & SERVICES		551,853	930,000	210,000	345,000
TRANSFERS					
202-725-54001	Transfers	-	-	70,000	-
CONTINGENCY					
201-000-58001	Contingency	-	-	210,000	154,900
TOTAL EXPENSES		551,853	930,000	490,000	499,900

COMMUNITY DEVELOPMENT FUND		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
RESOURCES					
MISC REVENUE					
202-000-37004	Miscellaneous - General	15,668	-	7,000,000	-
202-723-33xxx	Bond Proceeds	-	-	-	14,155,770
202-721-37026	Property Taxes	-	181,151	125,000	111,000
202-722-37027	Industrial Business Park	409,640	457,688	465,000	457,000
202-724-37030	Timber	1,464,216	2,129,171	-	-
TOTAL MISC REVENUE		1,889,524	2,768,010	7,590,000	14,723,770
GRANTS					
202-000-33005	Grants	82,509	-	2,251,000	-
202-276-33005	HMP Central Waterfront	-	-	-	740,000
202-723-33005	OPRD Riverwalk (2)	-	-	-	1,164,000
202-721-33005	ARPA	-	74,939	-	470,000
202-000-33015	CDBG	128,729	1,666,385	-	-
TOTAL GRANTS		211,238	1,741,324	2,251,000	2,374,000
TRANSFERS					
202-000-38001	Transfer	-	-	70,000	-
FUND BALANCE AVAILABLE					
202-000-39001	Fund Balance Available	(105,039)	813,149	1,610,000	2,618,400
TOTAL RESOURCES		1,995,724	5,322,483	11,521,000	19,716,170
EXPENSES					
MATERIALS & SERVICES					
Dept 721	Economic Planning	736,922	1,855,286	372,000	328,000
Dept 722	Industrial Business Park	211,058	72,320	202,000	317,500
Dept 723	Riverfront	363,820	1,395,326	7,880,000	114,300
Dept 724	Forestry	117,089	140,535	75,000	120,000
Dept 726	Central Waterfront	-	140,237	1,371,000	900,000
TOTAL MATERIALS & SERVICES		1,428,889	3,603,704	9,900,000	1,779,800
CAPITAL OUTLAY					
Dept 723	Riverfront	-	-	-	15,205,500
DEBT SERVICE					
Dept 722	Boise Property Note	165,000	150,000	165,000	150,000
Dept 723	Veneer Property Note	-	-	-	58,200
TOTAL DEBT SERVICE		165,000	150,000	165,000	208,200
CONTINGENCY					
202-000-58001	Contingency	-	-	1,456,000	2,522,670
TOTAL EXPENSES		1,593,889	3,753,704	11,521,000	19,716,170

COMMUNITY DEVELOPMENT FUND		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
DEPT 721 - ECONOMIC PLANNING					
MATERIALS & SERVICES					
202-721-52004	Office Supplies	-	-	-	-
202-721-52011	Public Engagement	-	-	-	5,000
202-721-52019	Professional Services	261,933	86,410	150,000	75,000
202-721-52025	GFSS Charge	40,000	63,000	70,000	70,000
202-721-52040	Communications	-	-	-	14,000
202-721-52050	Community Wide Assessment	17,693	116	-	-
202-721-52051	Urban Renewal	24,097	2,457	-	5,000
202-721-52053	Property Taxes	7,750	89,597	105,000	111,000
202-721-52054	Offshore Lease	-	21,366	12,000	12,000
202-721-52096	CDBG Grant Expenses	385,449	1,560,756	-	-
202-721-52103	Main Street	-	31,584	35,000	36,000
TOTAL MATERIALS & SERVICES		736,922	1,855,286	372,000	328,000
DEBT SERVICE					
202-721-55001	Debt Principal - Interfund loan	-	-	-	-
202-721-55002	Debt Interest - Interfund Loan	-	-	-	-
TOTAL DEBT SERVICE		-	-	-	-
TOTAL EXPENSES		736,922	1,855,286	372,000	328,000
DEPT 722 - INDUSTRIAL BUSINESS PARK					
MATERIALS & SERVICES					
202-722-52003	Utilities	1,420	939	2,000	2,000
202-722-52016	Insurance - General	-	-	-	-
202-722-52019	Professional Services	112,216	71,381	200,000	315,500
202-722-52023	Facility Maintenance	2,706	-	-	-
202-722-52053	Property Taxes	93,299	-	-	-
202-722-52054	Offshore Lease	1,418	-	-	-
202-722-52060	Waterway Lease	-	-	-	-
TOTAL MATERIALS & SERVICES		211,058	72,320	202,000	317,500
DEBT SERVICE					
202-722-55001	Principal	150,000	150,000	165,000	150,000
202-722-55005	Additional Payments	15,000	-	-	-
TOTAL DEBT SERVICE		165,000	150,000	165,000	150,000
TOTAL EXPENSES		376,058	222,320	367,000	467,500

COMMUNITY DEVELOPMENT FUND		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
DEPT 723 - RIVERFRONT					
MATERIALS & SERVICES					
202-723-52019	Professional Services	243,506	999,534	1,000,000	-
202-723-52023	Facility Maintenance	-	-	-	-
202-723-52024	Offshore Lease	-	-	-	-
202-723-52055	Riverwalk Project	120,314	395,792	6,880,000	114,300
TOTAL MATERIALS & SERVICES		363,820	1,395,326	7,880,000	114,300
CAPITAL OUTLAY					
202-723-53102	URA Waterfront Improvements	-	-	-	11,569,900
202-723-53902	Columbia View Park	-	-	-	1,501,500
202-723-53103	Riverwalk Construction	-	-	-	2,134,100
TOTAL CAPITAL OUTLAY		-	-	-	15,205,500
DEBT SERVICE					
202-723-55001	Principal	-	-	-	48,800
202-723-55002	Interest	-	-	-	9,400
TOTAL DEBT SERVICE		-	-	-	58,200
TOTAL EXPENSES		363,820	1,395,326	7,880,000	15,378,000
DEPT 724 - FORESTRY					
MATERIALS & SERVICES					
202-724-52001	Operating Supplies	820	298	5,000	2,500
202-724-52019	Professional Services	116,269	140,237	70,000	117,500
TOTAL MATERIALS & SERVICES		117,089	140,535	75,000	120,000
TOTAL EXPENSES		117,089	140,535	75,000	120,000
DEPT 726 - CENTRAL WATERFRONT					
MATERIALS & SERVICES					
202-726-52019	Professional Services	-	140,237	1,371,000	900,000
TOTAL EXPENSES		-	140,237	1,371,000	900,000

COMMUNITY ENHANCEMENT FUND

		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
RESOURCES					
INTERGOVERNMENTAL REVENUE					
203-000-33005	Grants	24,779	52,253	20,000	-
203-701-33005	Grants - Administration	394,198	-	-	100,000
203-709-33005	Grants - Recreation Programs	186,250	4,417	-	216,600
203-705-37004	Miscellaneous - Opioids Distr.	-	-	-	60,000
203-706-33012	Grants - LSTA	-	-	-	50,000
TOTAL INTERGOVERNMENTAL REVENUE		605,227	56,670	20,000	426,600
LICENSES, PERMITS, FEES					
203-711-35020	Building Technology Fee	16,042	15,743	25,000	20,000
203-709-35014	Recreation Contract	-	-	-	400,000
TOTAL LICENSES, PERMITS, FEES		16,042	15,743	25,000	420,000
MISC REVENUE					
203-705-37004	Miscellaneous - donations	-	-	-	-
203-000-37004	Miscellaneous	69,552	35,941	-	-
TOTAL MISC REVENUE		69,552	35,941	-	-
TRANSFERS					
203-000-38001	Transfers	-	-	130,000	-
FUND BALANCE AVAILABLE					
203-000-39001	General	-	-	-	-
203-701-39001	Administration	30,141	31,860	-	-
203-705-39001	Police	-	(19,453)	-	34,000
203-706-39001	Library	405	6,235	32,000	153,570
203-708-39001	Parks	-	30,480	-	38,490
203-709-39001	Recreation	-	136,967	-	81,520
203-711-39001	Building	14,465	30,507	56,000	63,350
203-716-39001	ACC	-	(150)	9,000	-
203-717-39001	Transitional Housing	-	6,680	-	3,340
TOTAL FUND BALANCE AVAILABLE		45,011	223,126	97,000	374,270
TOTAL RESOURCES		735,832	331,480	272,000	1,220,870
EXPENSES					
PERSONNEL SERVICES					
Dept 709 - Rec	Personnel Services	-	-	-	37,100
MATERIALS & SERVICES					
Dept 701 - Admin	Materials & Services Total	272,891	51,860	-	100,000
Dept 705 - Police	Materials & Services Total	36,978	(16,111)	-	94,000
Dept 706 - Library	Materials & Services Total	20,238	10,920	162,000	73,570
Dept 708 - Parks	Materials & Services Total	520	1,087	-	38,490
Dept 709 - Rec	Materials & Services Total	49,283	60,361	-	661,020
Dept 711 - Building	Materials & Services Total	-	900	81,000	83,350
Dept 716 - ACC	Materials & Services Total	300	-	9,000	-
Dept 717 - Housing	Materials & Services Total	11,189	34,270	20,000	3,340
TOTAL MATERIALS & SERVICES		391,399	143,287	272,000	1,053,770
CAPITAL OUTLAY					
Dept 706 - Library		-	-	-	130,000
TRANSFERS					
203-000-54001	Transfers	-	-	-	-
TOTAL EXPENSES		391,399	143,287	272,000	1,220,870

COMMUNITY ENHANCEMENT FUND**2020-21**
Actual**2021-22**
Actual**2022-23**
Adopted**2023-24**
Proposed**ADMINISTRATION DEPARTMENT****MATERIALS & SERVICES**

203-701-52028	Projects & Programs	272,891	20,000	-	100,000
203-701-52038	ARPA Expenses	-	-	-	-
203-701-54001	Transfers	-	31,860	-	-

TOTAL EXPENSES		272,891	51,860	-	100,000
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POLICE DEPARTMENT**MATERIALS & SERVICES**

203-705-52028	Projects & Programs	36,978	(16,111)	-	94,000
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TOTAL EXPENSES		36,978	(16,111)	-	94,000
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LIBRARY DEPARTMENT**MATERIALS & SERVICES**

203-706-52028	Projects & Programs	6,674	786	162,000	23,570
203-706-52077	Ready to Read	-	1,026	-	-
203-706-52078	Donation Expense	5,694	4,335	-	-
203-706-52079	CCC Library Expense	-	-	-	-
203-706-52090	LSTA Grant Exp	-	-	-	50,000
203-706-52091	LSTA Refresh Grant Exp Ukulele	-	-	-	-
203-706-52092	Exp	-	541	-	-
203-706-52094	STEM Grant Personnel Exp	-	-	-	-
203-706-52095	STEM Grant Materials Exp ARPA	7,870	-	-	-
203-706-52101	Expense	-	4,232	-	-

TOTAL MATERIALS & SERVICES		20,238	10,920	162,000	73,570
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CAPITAL OUTLAY

203-706-53013	Library Facility Improvements	-	-	-	130,000
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TOTAL CAPITAL OUTLAY		-	-	-	130,000
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TOTAL EXPENSES		20,238	10,920	162,000	203,570
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PARKS**MATERIALS & SERVICES**

203-708-52028	Projects & Programs	430	1,087	-	38,490
203-708-52045	Bicycle Pedestrian Projects	90	-	-	-

TOTAL EXPENSES		520	1,087	-	38,490
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RECREATION**PERSONNEL SERVICES**

203-709-50001	Wages	-	-	-	33,800
203-709-51008	Taxes	-	-	-	2,800
203-709-51015	Other Benefits	-	-	-	500

TOTAL PERSONNEL SERVICES		-	-	-	37,100
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MATERIALS & SERVICES

203-709-52028	Projects & Programs	49,283	60,361	-	261,020
203-709-52140	Contract Programs	-	-	-	400,000

TOTAL MATERIALS & SERVICES		49,283	60,361	-	661,020
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TOTAL EXPENSES		49,283	60,361	-	698,120
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BUILDING DEPARTMENT**MATERIALS & SERVICES**

203-711-52028	Projects & Programs	-	900	81,000	83,350
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TOTAL EXPENSES		-	900	81,000	83,350
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COMMUNITY ENHANCEMENT FUND**2020-21**
Actual**2021-22**
Actual**2022-23**
Adopted**2023-24**
Proposed**ARTS & CULTURAL COMMISSION****MATERIALS & SERVICES**

		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
203-716-52028	Projects & Programs	300	-	9,000	-
TOTAL EXPENSES		300	-	9,000	-

TOTAL EXPENSES**300****-****9,000****-****TRANSITIONAL HOUSING****MATERIALS & SERVICES**

		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
203-717-52028	Projects & Programs	11,189	34,270	20,000	3,340
TOTAL EXPENSES		11,189	34,270	20,000	3,340

TOTAL EXPENSES**11,189****34,270****20,000****3,340**

		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
RESOURCES					
INTERGOVERNMENTAL					
205-000-33005	Grants	312,823	-	450,000	224,500
205-000-33015	County Contribution	-	-	-	450,000
205-000-33008	Motor Vehicle Tax	1,111,877	1,137,375	1,130,000	1,140,000
205-000-33009	Grants (ODOT)	-	669,736	-	260,000
TOTAL INTERGOVERNMENTAL		1,424,700	1,807,111	1,580,000	2,074,500
CHARGES FOR SERVICES					
205-000-34029	Traffic Impact Fees	-	59,229	25,000	1,000
205-000-34033	Street Sidewalk Development	15,070	16,287	5,000	5,000
TOTAL CHARGES FOR SERVICES		15,070	75,516	30,000	6,000
MISCELLANEOUS					
205-000-37001	Interest	-	-	5,000	10,000
205-000-37004	Miscellaneous	42,278	11,554	-	-
205-000-37029	Rental House Revenue	6,200	4,330	-	-
TOTAL MISCELLANEOUS		48,478	15,884	5,000	10,000
FUND BALANCE AVAILABLE					
205-000-39001	Fund Balance Available	720,792	502,236	1,000,000	833,300
TOTAL RESOURCES		2,209,039	2,400,747	2,615,000	2,923,800
EXPENSES					
PERSONNEL SERVICES					
205-000-50001	Wages				313,200
205-000-50004	Overtime				3,300
205-000-51005	Insurance				91,100
205-000-51006	VEBA				6,000
205-000-51007	PERS				102,100
205-000-51008	Taxes				25,500
205-000-51015	Other Benefits				4,500
205-000-51016	PW Support Service Charge	558,000	476,000	570,000	-
TOTAL PERSONNEL SERVICES		558,000	476,000	570,000	545,700
MATERIALS & SERVICES					
205-000-52001	Operating Supplies	27,266	29,915	30,000	30,000
205-000-52003	Utilities	49,422	51,213	45,000	45,000
205-000-52019	Professional Services	24,690	46,757	50,000	100,000
205-000-52025	GFSS Fund Charges	313,000	353,000	370,000	414,600
205-000-52026	Equipment Fund Charges	125,000	125,000	-	-
205-000-52027	IT Fund Charges	13,500	13,500	-	-
205-000-52060	Waterway Lease	1,705	297	-	-
205-000-52063	PW Operation Fund Charges	33,000	17,000	84,000	177,000
TOTAL MATERIALS & SERVICES		587,584	636,682	579,000	766,600
CAPITAL OUTLAY					
205-000-53031	Capital Outlay (AKA Street Paving)	659,739	153,377	500,000	224,500
205-000-53101	Columbia Blvd Sidewalks (ODOT)	-	-	-	998,100
TOTAL CAPITAL OUTLAY		659,739	153,377	500,000	1,222,600
DEBT SERVICE					
205-000-55001	Principal	45,500	60,000	60,000	51,200
205-000-55002	Interest	13,974	-	-	9,800
TOTAL DEBT SERVICE		59,474	60,000	60,000	61,000
TRANSFERS					
205-000-54001	Transfers	1,719	-	-	-
CONTINGENCY					
205-000-58001	Contingency	-	-	906,000	327,900
TOTAL EXPENSES		1,866,516	1,326,059	2,615,000	2,923,800

The City of St. Helens has five System Development Charges Funds. These funds are most commonly referred to as SDC Funds, which are fees assessed for new development, additions, and changes of use permits. These fees are collected to help offset the impact that a project or development may have on the City's infrastructure. These funds are restricted in use by State law for infrastructure projects identified in the systems' Master Plans.

The City operates the following SDC Funds:

- Street SDC Fund
- Water SDC Fund
- Sewer SDC Fund
- Storm SDC Fund
- Parks SDC Fund

Currently, the City appropriates all available funds. Any appropriations not dedicated to a project are appropriated in contingency. The City is working on updating many of the systems' Master Plans. Once completed, the City anticipates reviewing SDC rates for future development based on the projects identified in the plans.

	2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
RESOURCES				
CHARGES FOR SERVICES				
301-000-34008 SDC Charges	699,262	457,284	500,000	300,000
FUND BALANCE AVAILABLE				
301-000-39001 Fund Balance Available	1,568,685	1,663,687	2,110,000	2,158,500
TOTAL RESOURCES	2,267,948	2,120,971	2,610,000	2,458,500
EXPENSES				
MATERIALS & SERVICES				
301-000-52017 SDC Admin Fees	18,584	-	25,000	30,000
301-000-52019 Professional Services	-	8,160	500,000	300,000
TOTAL MATERIALS & SERVICES	18,584	8,160	525,000	330,000
CAPITAL OUTLAY				
301-000-53001 Capital Outlay	583,086	44,694	2,085,000	-
301-000-53102 URA Waterfront Improvements	-	-	-	500,000
TOTAL CAPITAL OUTLAY	583,086	44,694	2,085,000	500,000
CONTINGENCY				
301-000-58001 Contingency	-	-	-	1,628,500
TOTAL EXPENSES	601,670	52,854	2,610,000	2,458,500

RESOURCES

CHARGES FOR SERVICES

302-000-34008	SDC Charges	638,527	157,958	200,000	100,000
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FUND BALANCE AVAILABLE

302-000-39001	Fund Balance Available	985,183	1,436,333	1,515,000	1,410,500
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TOTAL RESOURCES		1,623,709	1,594,291	1,715,000	1,510,500
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EXPENSES

MATERIALS & SERVICES

302-000-52017	SDC Admin Fees	13,852	37,075	60,000	10,000
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302-000-52019	Professional Services	172	196,856	500,000	20,000
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TOTAL MATERIALS & SERVICES		14,024	233,931	560,000	30,000
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CAPITAL OUTLAY

302-000-53001	Capital Outlay	173,353	5,050	1,155,000	-
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302-000-53307	Back-up Generator - PW Shops	-	-	-	20,000
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302-000-53102	URA Waterfront Improvements	-	-	-	300,000
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TOTAL CAPITAL OUTLAY		173,353	5,050	1,155,000	320,000
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CONTINGENCY

302-000-58001	Contingency	-	-	-	1,160,500
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TOTAL EXPENSES		187,377	238,981	1,715,000	1,510,500
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RESOURCES

CHARGES FOR SERVICES

303-000-34008	SDC Charges	800,524	209,640	200,000	150,000
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FUND BALANCE AVAILABLE

303-000-39001	Fund Balance Available	1,554,535	2,097,448	2,190,000	1,910,700
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TOTAL RESOURCES		2,355,059	2,307,088	2,390,000	2,060,700
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EXPENSES

MATERIALS & SERVICES

303-000-52017	SDC Admin Fees	12,499	47,138	60,000	15,000
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303-000-52019	Professional Services	129,543	44,418	500,000	50,000
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TOTAL MATERIALS & SERVICES		142,042	91,556	560,000	65,000
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CAPITAL OUTLAY

303-000-53001	Capital Outlay	115,569	-	1,830,000	-
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303-000-53405	Basin 6 Pipeline Upsize (Phase I)	-	-	-	275,000
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303-000-53408	Basin 5 Pipeline Upsize (Phase II)	-	-	-	55,000
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303-000-53410	Install Overflow Alarms	-	-	-	1,800
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TOTAL CAPITAL OUTLAY		115,569	-	1,830,000	331,800
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CONTINGENCY

303-000-58001	Contingency	-	-	-	1,663,900
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TOTAL EXPENSES		257,611	91,556	2,390,000	2,060,700
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		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
RESOURCES					
CHARGES FOR SERVICES					
304-000-34008	SDC Charges	144,685	117,048	150,000	100,000
FUND BALANCE AVAILABLE					
304-000-39001	Fund Balance Available	355,396	374,932	340,000	497,400
TOTAL RESOURCES		500,081	491,980	490,000	597,400
EXPENSES					
MATERIALS & SERVICES					
304-000-52017	SDC Admin Fees	5,395	13,086	15,000	10,000
304-000-52019	Professional Services	119,734	44,366	100,000	1,000
TOTAL MATERIALS & SERVICES		125,129	57,452	115,000	11,000
CAPITAL OUTLAY					
304-000-53001	Capital Outlay	-	289,000	375,000	200,000
CONTINGENCY					
304-000-58001	Contingency	-	-	-	386,400
TOTAL EXPENSES		125,129	346,452	490,000	597,400

RESOURCES

CHARGES FOR SERVICES

305-000-34008	SDC Charges	513,971	406,658	250,000	100,000
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FUND BALANCE AVAILABLE

305-000-39001	Fund Balance Available	573,316	744,838	989,000	1,066,400
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TOTAL RESOURCES		1,087,287	1,151,496	1,239,000	1,166,400
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EXPENSES

MATERIALS & SERVICES

305-000-52017	SDC Admin Fees	-	44,767	50,000	10,000
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305-000-52019	Professional Services	-	40,441	100,000	-
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TOTAL MATERIALS & SERVICES		-	85,208	150,000	10,000
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CAPITAL OUTLAY

305-000-53001	Capital Outlay	323,915	3,182	1,089,000	-
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305-000-53902	Columbia View Park Improvements	-	-	-	992,000
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TOTAL CAPITAL OUTLAY		323,915	3,182	1,089,000	992,000
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CONTINGENCY

305-000-58001	Contingency	-	-	-	164,400
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TOTAL EXPENSES		323,915	88,390	1,239,000	1,166,400
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Enterprise Funds are designated for services or activities that are given to the community on a charge basis. Customers are part of the public and not internal in any way. Laws and regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges. The charges and policies set to collect the established fees, following best practices, should be designed to recover its costs, including capital costs. By design, Enterprise Funds should be managed to be self-sustaining through its charges.

The City of St. Helens operates three Enterprise Funds:

- **Water Fund** The Water Fund supports the City's water utility which provides for the delivery of adequate quantities of safe and quality water to domestic and commercial/industrial water users. The Water Fund's purpose is to operate and maintain the existing Water Filtration Facility, the existing wells, and all other facilities including preventative maintenance of all equipment. The Water Fund is separated into two main departments: Water Operations and Water Filtration. These departments are kept separate to track expenses specifically for each department.
- **Sewer Fund** The Sewer Fund supports the City's wastewater utilities which ensures the safe collection and discharge of wastewater effluent under the requirements of the City's National Pollutant Discharge Elimination System (NPDES) Permit. The main source of revenue is from the sewer charges on utility bills and other sewer revenue is provided through service fees and sewer connections. The Sewer Fund is separated into four departments: Sewer Collection, Primary Treatment, Secondary Treatment, and Pump Services.
- **Storm Fund** The Storm Fund was created separately in fiscal year 2017/18. In previous budgets, the Storm Fund was combined with the Sewer Fund. The reason for separation was to ensure that, as an enterprise designation, it should be self-sustaining with the revenue it reports and expenses it incurs. The Storm Fund is responsible for managing the storm water within the community.

		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
RESOURCES					
INTERGOVERNMENTAL					
601-000-33005	Grants	-	-	-	1,000,000
CHARGES FOR SERVICES					
601-000-34007	Water Sales	3,368,238	3,436,295	3,700,000	3,740,000
601-000-34009	Late Reconnection Tamper Fees	400	91,375	100,000	100,000
601-000-34014	Connection Charge	49,450	16,875	15,000	28,000
601-000-34018	Collections	3,265	-	-	-
TOTAL CHARGES FOR SERVICES		3,421,353	3,544,545	3,815,000	3,868,000
MISCELLANEOUS					
601-000-37001	Interest	10,000	633,428	10,000	63,000
601-000-37004	Miscellaneous - General	8,018	10,000	615,000	5,000
TOTAL MISCELLANEOUS		18,018	643,428	625,000	68,000
FUND BALANCE AVAILABLE					
601-000-39001	Fund Balance Available	3,869,638	3,721,943	3,919,000	3,804,200
TOTAL RESOURCES		7,309,010	7,909,916	8,359,000	8,740,200
EXPENSES					
PERSONNEL SERVICES					
Dept 731	Personnel Services Total	703,000	681,000	865,000	968,800
Dept 732	Personnel Services Total	243,158	237,000	211,000	207,300
TOTAL PERSONNEL SERVICES		946,158	918,000	1,076,000	1,176,100
MATERIALS & SERVICES					
Dept 731	Materials & Services Total	1,745,315	1,777,831	2,034,000	2,289,200
Dept 732	Materials & Services Total	153,086	185,388	222,000	280,700
TOTAL MATERIALS & SERVICES		1,898,401	1,963,219	2,256,000	2,569,900
CAPITAL OUTLAY					
601-000-53001	Capital Outlay	205,160	450,814	966,000	-
Dept 731	Capital Outlay				250,000
Dept 732	Capital Outlay				100,000
601-000-53304	Repair Existing Reservoir				200,000
601-000-53307	Back-up Generator PW Shop				2,250,000
601-000-53308	Sherman Place Waterline replace				30,000
601-000-53309	Pump 10 @ Well 3 - Replacement				-
TOTAL CAPITAL OUTLAY		205,160	450,814	966,000	2,830,000
DEBT SERVICE					
601-000-55001	Principal	541,231	469,999	475,000	389,700
601-000-55002	Interest	31,000	93,925	25,000	74,500
TOTAL DEBT SERVICE		572,231	563,924	500,000	464,200
CONTINGENCY					
601-000-58001	Contingency	-	-	2,726,000	763,500
UNAPPROPRIATED FUND BALANCE					
601-000-59001	Unapp Fund Balance	-	-	835,000	936,500
TOTAL EXPENSES		3,621,949	3,895,957	8,359,000	8,740,200

		2020-21	2021-22	2022-23	2023-24
		Actual	Actual	Adopted	Proposed
WATER DISTRIBUTION DEPARTMENT					
PERSONNEL SERVICES					
601-731-50001	Wages	-	-	-	554,500
601-731-50004	Overtime	-	-	-	6,300
601-731-51005	Insurance	-	-	-	163,500
601-731-51006	VEBA	-	-	-	10,600
601-731-51007	PERS	-	-	-	180,800
601-731-51008	Taxes	-	-	-	45,200
601-731-51015	Other Benefits	-	-	-	7,900
601-731-51016	PW Support Charges	703,000	681,000	865,000	-
TOTAL PERSONNEL SERVICES		703,000	681,000	865,000	968,800
MATERIALS & SERVICES					
601-731-52001	Operating Supplies	84,883	75,989	75,000	100,000
601-731-52003	Utilities	32,974	36,141	35,000	35,000
601-731-52010	Telephone	535	552	-	-
601-731-52016	Insurance - General	58,000	76,278	90,000	106,800
601-731-52019	Professional Services	51,439	48,459	30,000	30,000
601-731-52025	GFSS Fund Charges	886,000	1,000,000	1,295,000	1,451,200
601-731-52026	Equipment Fund Charges	160,000	160,000	-	-
601-731-52063	PW Operation Fund Charges	114,000	15,000	84,000	177,200
601-731-52064	Lab Testing	15,308	5,383	15,000	15,000
601-731-52067	In Lieu of Franchise Fee	342,175	360,029	410,000	374,000
TOTAL MATERIALS & SERVICES		1,745,315	1,777,831	2,034,000	2,289,200
CAPITAL OUTLAY					
601-731-53314	Water Meters	-	-	-	150,000
601-731-53302	Annual Maint - Ops	-	-	-	100,000
TOTAL CAPITAL OUTLAY		-	-	-	250,000
TOTAL EXPENDITURES		2,448,315	2,458,831	2,899,000	3,508,000

		2020-21	2021-22	2022-23	2023-24
		Actual	Actual	Adopted	Proposed
WATER FILTRATION DEPARTMENT					
PERSONNEL SERVICES					
601-732-50006	PW Support Charges	-	-	-	-
601-732-51001	Regular Wages	-	-	-	117,900
601-732-51004	Overtime	-	-	-	1,600
601-732-51005	Health Insurance	-	-	-	35,900
601-732-51006	VEBA	-	-	-	2,200
601-732-51015	Other Benefits	-	-	-	1,700
601-732-51016	PW Support Charges	243,158	237,000	211,000	-
TOTAL PERSONNEL SERVICES		243,158	237,000	211,000	207,300
MATERIALS & SERVICES					
601-732-52003	Utilities	64,038	67,825	70,000	85,000
601-732-52004	Office Supplies	-	-	-	-
601-732-52010	Telephone	1,783	761	1,000	1,500
601-732-52014	Recruiting	-	123	1,000	-
601-732-52018	Professional Development	1,740	1,857	2,000	1,200
601-732-52019	Professional Services	21,144	14,907	15,000	30,000
601-732-52027	IT Fund Charges	-	-	-	-
601-732-52064	Lab Testing	-	-	-	-
601-732-52083	Chemicals	31,058	67,630	80,000	125,000
601-732-52999	Indirect Cost Allocation	-	-	-	-
TOTAL MATERIALS & SERVICES		153,086	185,388	222,000	280,700
CAPITAL OUTLAY					
601-732-53314	WFF Rack Replacement	-	-	-	-
601-732-53302	Annual Maint - Ops	-	-	-	100,000
TOTAL CAPITAL OUTLAY		-	-	-	100,000
TOTAL EXPENDITURES		396,244	422,388	433,000	588,000

		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
RESOURCES					
INTERGOVERNMENTAL					
603-000-33005	Grants	-	-	-	2,500,000
CHARGES FOR SERVICES					
603-000-34011	Sewer Service Charges	3,770,293	3,987,755	3,876,000	4,770,000
603-000-34013	Sludge Disposal Charge	181,408	183,107	175,000	185,000
603-000-34014	Connection Charge	1,710	2,250	2,000	7,000
603-000-34015	Sewer LID Payments	54,565	628	1,000	500
TOTAL CHARGES FOR SERVICES		4,007,976	4,173,740	4,054,000	4,962,500
MISCELLANEOUS					
603-000-37001	Interest	10,000	10,000	10,000	66,700
603-000-37004	Bond Proceeds				4,445,000
603-000-37004	Miscellaneous	9,607	26,824	10,410,000	5,000
TOTAL MISCELLANEOUS		19,607	36,824	10,420,000	4,516,700
FUND BALANCE AVAILABLE					
603-000-39001	Fund Balance Available	3,084,209	3,327,000	3,475,000	3,844,400
TOTAL RESOURCES		7,111,792	7,537,564	17,949,000	15,823,600
EXPENSES					
PERSONNEL SERVICES					
Dept 735 - SC	Personnel Services Total	490,000	482,000	575,000	739,500
Dept 736 - PRIM	Personnel Services Total	165,000	108,000	140,000	176,200
Dept 737 - SEC	Personnel Services Total	220,000	216,000	265,000	251,300
Dept 738 - PS	Personnel Services Total	165,000	108,000	75,000	70,700
TOTAL PERSONNEL SERVICES		1,040,000	914,000	1,055,000	1,237,700
MATERIALS & SERVICES					
Dept 735 - SC	Materials & Services Total	1,486,431	1,495,080	1,840,000	2,138,400
Dept 736 - PRIM	Materials & Services Total	147,564	142,500	170,000	225,400
Dept 737 - SEC	Materials & Services Total	267,670	306,086	334,000	371,900
Dept 738 - PS	Materials & Services Total	36,225	20,487	27,000	19,500
TOTAL MATERIALS & SERVICES		1,937,890	1,964,153	2,371,000	2,755,200
CAPITAL OUTLAY					
Dept 735 - SC	Capital Outlay	-	-	-	75,000
Dept 738 - PS	Capital Outlay	-	-	-	75,000
603-000-53001	Capital Outlay	22,799	200,000	6,218,000	-
603-000-53401	Annual Maint - Enger	-	-	-	200,000
603-000-53404	WWTP Rebuild Headworks Screen	-	-	-	42,000
603-000-53405	Basin 6 Project	-	-	-	3,650,000
603-000-53407	Pump Station 3 - Onsite Generator	-	-	-	90,000
603-000-53408	Basin 5 Pipeline Upsize	-	-	-	720,000
603-000-53409	Basin 4 Pipeline Upsize	-	-	-	2,575,000
603-000-53410	Install Overflow Alarms	-	-	-	7,200
TOTAL CAPITAL OUTLAY		22,799	200,000	6,218,000	7,434,200
TRANSFERS					
603-000-54001	Transfers	-	510,949	-	-
DEBT SERVICE					
603-000-55001	Principal	613,485	560,540	1,150,000	575,400
603-000-55002	Interest	162,722	52,310	86,000	90,800
603-000-55003	Loan Fee	25,793	4,750	30,000	4,300
TOTAL DEBT SERVICE		802,000	617,600	1,266,000	670,500
CONTINGENCY					
603-000-58001	Contingency	-	-	6,189,000	2,861,000
UNAPPROPRIATED FUND BALANCE					
603-000-59001	Unapp Fund Balance	-	-	850,000	865,000
TOTAL EXPENSES		3,802,688	4,206,702	17,949,000	15,823,600

SEWER FUND**Sewer Collections Department****2020-21****2021-22****2022-23****2023-24***Item #3.***Actual****Actual****Adopted****Proposed****PERSONNEL SERVICES**

603-735-50001	Wages				424,900
603-735-50004	Overtime				4,100
603-735-51005	Insurance				123,100
603-735-51006	VEBA				8,100
603-735-51007	PERS				138,700
603-735-51008	Taxes				34,600
603-735-51015	Other Benefits				6,000
603-735-51016	PW Support Charges	490,000	482,000	575,000	-

TOTAL PERSONNEL SERVICES**490,000****482,000****575,000****739,500****MATERIALS & SERVICES**

603-735-52001	Operating Supplies	14,616	5,340	20,000	20,000
603-735-52003	Utilities	128	336	1,000	1,000
603-735-52019	Professional Services	946	3,483	15,000	12,000
603-735-52025	GFSS Fund Charges	834,000	942,000	1,295,000	1,451,200
603-735-52026	Equipment Fund Charges	105,000	105,000	-	-
603-735-52063	PW Operation Fund Charges	130,000	17,000	84,000	177,200
603-735-52067	In Lieu of Franchise Fee	401,741	421,921	425,000	477,000

TOTAL MATERIALS & SERVICES**1,486,431****1,495,080****1,840,000****2,138,400****CAPITAL OUTLAY**

603-735-53402	Annual Maint. Ops	-	-	-	75,000
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TOTAL CAPITAL OUTLAY**-****-****-****75,000****TOTAL EXPENDITURES****1,976,431****1,977,080****2,415,000****2,952,900****PRIMARY TREATMENT DEPARTMENT****PERSONNEL SERVICES**

603-736-51006	PW Support Charges	-	-	-	-
603-736-50001	Wages				100,200
603-736-50004	Overtime				1,400
603-736-51005	Insurance				30,500
603-736-51006	VEBA				1,900
603-736-51007	PERS				32,600
603-736-51008	Taxes				8,200
603-736-51015	Other Benefits				1,400
603-736-51016	PW Support Services Charge	165,000	108,000	140,000	-

TOTAL PERSONNEL SERVICES**165,000****108,000****140,000****176,200****MATERIALS & SERVICES**

603-736-52001	Operating Supplies	16,174	14,523	17,000	10,000
603-736-52003	Utilities	19,202	18,692	20,000	25,000
603-736-52010	Telephone	11,998	3,100	4,000	2,000
603-736-52016	Insurance	35,000	46,278	60,000	64,700
603-736-52018	Professional Development	1,545	1,391	3,000	1,200
603-736-52019	Professional Services	3,007	1,975	7,000	2,500
603-736-52021	Equipment Maintenance	-	-	-	-
603-736-52023	Facility Maintenance	3,777	6,905	4,000	8,000
603-736-52026	Equipment Fund Charges	-	-	-	-
603-736-52028	Projects & Programs	-	-	-	-
603-736-52064	Lab Testing	21,653	14,403	15,000	12,000
603-736-52083	Chemicals	35,208	35,231	40,000	100,000
603-736-52999	Indirect Cost Allocation	-	-	-	-

TOTAL MATERIALS & SERVICES**147,564****142,500****170,000****225,400**

		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
TOTAL EXPENDITURES		312,564	250,500	310,000	401,600
SECONDARY TREATMENT DEPARTMENT					
PERSONNEL SERVICES					
603-737-50001	Wages	-	-	-	142,900
603-737-50004	Overtime	-	-	-	2,000
603-737-51005	Insurance	-	-	-	43,500
603-737-51006	VEBA	-	-	-	2,700
603-737-51007	PERS	-	-	-	46,500
603-737-51008	Taxes	-	-	-	11,700
603-737-51015	Other Benefits	-	-	-	2,000
603-737-51016	PW Support Charges	220,000	216,000	265,000	-
TOTAL PERSONNEL SERVICES		220,000	216,000	265,000	251,300
MATERIALS & SERVICES					
603-737-52001	Operating Supplies	29,244	14,023	30,000	20,000
603-737-52003	Utilities	128,875	174,124	140,000	200,000
603-737-52006	Computer Maintenance	-	-	-	-
603-737-52010	Telephone	3,400	3,101	4,000	1,700
603-737-52016	Insurance	35,000	49,278	60,000	69,000
603-737-52018	Professional Development	1,234	1,158	3,000	1,200
603-737-52019	Professional Services	3,819	4,416	15,000	6,000
603-737-52022	Fuel	-	54	2,000	500
603-737-52023	Facility Maintenance	-	3,354	5,000	3,500
603-737-52026	Equipment Fund Charges	-	-	-	-
603-737-52064	Lab Testing	44,687	30,009	40,000	40,000
603-737-52066	Permit Fees	21,411	26,569	35,000	30,000
603-737-52999	Indirect Labor Allocation	-	-	-	-
TOTAL MATERIALS & SERVICES		267,670	306,086	334,000	371,900
TOTAL EXPENDITURES		487,670	522,086	599,000	371,900
PUMP SERVICES DEPARTMENT					
PERSONNEL SERVICES					
603-738-50001	Wages				40,100
603-738-50004	Overtime				600
603-738-51005	Insurance				12,200
603-738-51006	VEBA				800
603-738-51007	PERS				13,100
603-738-51008	Taxes				3,300
603-738-51015	Other Benefits				600
603-738-51016	PW Support Charges	165,000	108,000	75,000	-
TOTAL PERSONNEL SERVICES		165,000	108,000	75,000	70,700
MATERIALS & SERVICES					
603-738-52001	Operating Supplies	24,384	8,623	10,000	5,000
603-738-52003	Utilities	9,377	11,143	10,000	11,000
603-738-52010	Telephone	494	721	2,000	500
603-738-52019	Professional Services	1,970	-	5,000	3,000
603-738-52999	Indirect Cost Allocation	-	-	-	-
TOTAL MATERIALS & SERVICES		36,225	20,487	27,000	19,500
CAPITAL OUTLAY					
603-738-53402	Annual Maint. Ops	-	-	-	75,000
TOTAL CAPITAL OUTLAY		-	-	-	75,000
TOTAL EXPENDITURES		201,225	128,487	102,000	165,200

		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
RESOURCES					
CHARGES FOR SERVICES					
605-000-34014	Connection Charge	150	26	-	-
605-000-34017	Storm Service Charge	1,078,582	1,113,924	1,140,000	1,590,000
TOTAL CHARGES FOR SERVICES		1,078,732	1,113,950	1,140,000	1,590,000
MISCELLANEOUS					
605-000-37001	Interest	5,000	5,000	5,000	14,000
TRANSFERS					
605-000-38001	Transfers	-	-	-	-
FUND BALANCE AVAILABLE					
605-000-39001	Fund Balance Available	2,164,418	1,872,115	1,400,000	1,417,900
TOTAL RESOURCES		3,248,150	2,991,065	2,545,000	3,021,900
EXPENSES					
PERSONNEL SERVICES					
605-000-50001	Wages	-	-	-	362,500
605-000-51005	Insurance	-	-	-	105,000
605-000-51006	VEBA	-	-	-	7,000
605-000-51007	PERS	-	-	-	118,200
605-000-51008	Taxes	-	-	-	29,500
605-000-51015	Other Benefits	-	-	-	5,200
605-000-51016	PW Support Charges	516,000	505,000	550,000	-
TOTAL PERSONNEL SERVICES		516,000	505,000	550,000	631,100
MATERIALS & SERVICES					
605-000-52001	Operating Supplies	13,871	7,308	20,000	20,000
605-000-52003	Utilities	-	-	-	-
605-000-52019	Professional Services	30	975	5,000	5,000
605-000-52025	GFSS Fund Charges	573,000	648,000	740,000	829,300
605-000-52026	Equipment Fund Charges	80,000	80,000	-	-
605-000-52063	PW Operations Fund Charges	49,000	17,000	84,000	177,200
605-000-52065	Uncollectable Accounts	-	-	-	-
605-000-52067	In Lieu of Franchise Fee	107,870	110,624	115,000	159,000
TOTAL MATERIALS & SERVICES		823,771	863,907	964,000	1,190,500
CAPITAL OUTLAY					
605-000-53001	Capital Outlay	40,146	41,780	160,000	-
605-000-53501	Annual Maintenance - Ops	-	-	-	200,000
TOTAL CAPITAL OUTLAY		40,146	41,780	160,000	200,000
CONTINGENCY					
605-000-58001	Contingency	-	-	551,000	1,000,300
UNAPPROPRIATED FUND BALANCE					
605-000-59001	Unapp Fund Balance	-	-	320,000	-
TOTAL EXPENSES		1,379,918	1,410,687	2,545,000	3,021,900

Internal Service Funds are, as their name suggests, internal funds that are created to help track expenses and departments that operate on their own through internal charges to other departments and funds. Currently, the City of St. Helens has two separate internal funds consisting of:

- **PW Operations Fund** This fund is setup to charge each Enterprise Fund (Water, Sewer and Storm) with general charges for personnel and materials and services that are shared among all three enterprise funds. This fund also has the Engineering Department within the PW Operations Fund. The expenses associated with the Engineering Department are split out proportionally among the Enterprise Funds.
- **Public Safety Fund** This fund is setup to receive the Public Safety Utility fee along with expenditures related to the new Public Safety Facility.

The three funds that are no longer in use are shown for historical purposes: Major Maintenance Fund, Technology Fund, and Equipment Fund.

		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
RESOURCES					
CHARGES FOR SERVICES					
703-000-34001	Dockside Services	-	-	-	-
703-000-34010	PW Support Services Charge	3,094,000	3,349,000	3,587,000	4,299,400
TOTAL CHARGES FOR SERVICES		3,094,000	3,349,000	3,587,000	4,299,400
LIC, PERMITS, FEES					
703-000-35017	Engineering Fees	11,690	84,196	75,000	25,000
FUND BALANCE AVAILABLE					
703-000-39001	Fund Balance Available	315,065	449,018	538,000	369,300
TOTAL RESOURCES		3,425,256	3,882,564	4,200,000	4,693,700
EXPENSES					
PERSONNEL SERVICES					
Dept 733 - Eng	Personnel Services	262,683	504,492	451,000	657,600
Dept 734 - Ops	Personnel Services	2,375,550	2,592,845	2,360,000	2,560,600
Dept 739 - Fac	Personnel Services	-	-	523,000	372,400
TOTAL PERSONNEL SERVICES		2,638,233	3,097,337	3,334,000	3,590,600
MATERIALS & SERVICES					
Dept 733 - Eng	Materials & Services	19,862	136,846	84,000	91,000
Dept 734 - Ops	Materials & Services	374,551	450,697	346,000	400,100
Dept 739 - Fac	Materials & Services	-	-	127,000	162,000
TOTAL MATERIALS & SERVICES		394,413	587,543	557,000	653,100
CAPITALY OUTLAY					
Dept 739 - Fac	Capital Outlay	-	-	-	50,000
CONTINGENCY					
703-000-58001	Contingency	-	-	309,000	400,000
TOTAL EXPENSES		3,032,645	3,684,880	4,200,000	4,693,700

		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
ENGINEERING DEPARTMENT					
PERSONNEL SERVICES					
703-733-50001	Regular Wages	158,192	323,713	273,000	389,400
703-733-51005	CIS Insurance	37,475	53,003	63,000	97,600
703-733-51006	VEBA	2,640	3,796	5,000	7,700
703-733-51007	Retirement	50,626	99,053	87,000	125,900
703-733-51008	Taxes	11,969	22,088	22,000	31,400
703-733-51015	Other Benefits	1,781	2,839	1,000	5,600
TOTAL PERSONNEL SERVICES		262,683	504,492	451,000	657,600
MATERIALS & SERVICES					
703-733-52001	Operating Supplies	9,596	7,814	10,000	10,000
703-733-52006	Computer Maintenance	-	-	-	2,000
703-733-52010	Telephone	1,633	1,657	3,000	3,000
703-733-52018	Professional Development	1,193	3,654	5,000	8,000
703-733-52019	Professional Services	7,439	32,738	35,000	30,000
703-733-52022	Fuel	-	702	1,000	5,000
703-733-52028	Projects & Programs	-	69,576	7,000	5,000
703-733-52097	Enterprise Fleet	-	4,138	8,000	8,000
703-733-52100	PW Administration	-	12,202	15,000	20,000
TOTAL MATERIALS & SERVICES		19,862	136,846	84,000	91,000
TOTAL EXPENSES		282,545	641,338	535,000	748,600

PW OPERATIONS DEPARTMENT

PERSONNEL SERVICES

703-734-50001	Regular Wages	1,384,993	1,495,653	1,360,000	1,455,900
703-734-50004	Overtime	15,942	13,705	-	20,000
703-734-51005	CIS Insurance	376,706	436,941	430,000	443,600
703-734-51006	VEBA	21,235	47,117	25,000	27,600
703-734-51007	Retirement	431,896	462,971	410,000	474,100
703-734-51008	Taxes	114,999	115,052	105,000	118,900
703-734-51015	Other Benefits	29,778	21,406	30,000	20,500
TOTAL PERSONNEL SERVICES		2,375,550	2,592,845	2,360,000	2,560,600

MATERIALS & SERVICES

703-734-52001	Operating Supplies	42,400	17,961	35,000	35,000
703-734-52002	Personnel Uniforms Equipment	1,248	1,397	3,000	3,000
703-734-52003	Utilities	11,618	10,594	15,000	15,000
703-734-52010	Telephone	5,871	8,036	8,000	8,000
703-734-52016	Insurance - General	125,843	154,279	180,000	216,100
703-734-52018	Professional Development	3,930	9,852	12,000	12,000
703-734-52019	Professional Services	24,057	14,083	20,000	20,000
703-734-52022	Fuel/Oil	25,482	48,054	40,000	60,000
703-734-52023	Facility Maintenance	14,463	25,199	22,000	20,000
703-734-52097	Enterprise Fleet	-	10,042	11,000	11,000
TOTAL MATERIALS & SERVICES		374,551	450,697	346,000	400,100

TOTAL EXPENSES		2,750,101	3,043,542	2,706,000	2,960,700
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		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
FACILITY MAINTENANCE					
PERSONNEL SERVICES					
703-739-50001	Regular Wages	-	-	294,000	210,900
703-739-50004	Overtime	-	-	-	3,000
703-739-51005	CIS Insurance	-	-	104,000	63,600
703-739-51006	VEBA	-	-	4,000	4,000
703-739-51007	Retirement	-	-	96,000	70,400
703-739-51008	Taxes	-	-	24,000	17,300
703-739-51015	Other Benefits	-	-	1,000	3,200
TOTAL PERSONNEL SERVICES		-	-	523,000	372,400
MATERIALS & SERVICES					
703-739-52001	Operating Supplies	-	-	8,000	10,000
703-739-52002	Personnel Uniforms Equipment	-	-	2,000	2,000
703-739-52003	Utilities	-	-	6,000	-
703-739-52010	Telephone	-	-	2,000	2,000
703-739-52018	Professional Development	-	-	3,000	3,000
703-739-52019	Professional Services	-	-	15,000	15,000
703-739-52022	Fuel	-	-	2,000	-
703-739-52023	Facility Maintenance	-	-	9,000	10,000
703-734-52099	Equipment Operations	-	-	80,000	100,000
703-734-52120	Equipment Operations	-	-	-	20,000
TOTAL MATERIALS & SERVICES		-	-	127,000	162,000
CAPITALY OUTLAY					
703-739-53701	Equipment purchases	-	-	-	50,000
TOTAL EXPENSES		-	-	650,000	584,400

PUBLIC SAFETY FUND		2020-21 Actual	2021-22 Actual	2022-23 Adopted	2023-24 Proposed
RESOURCES					
CHARGES FOR SERVICES					
706-000-34050	Public Safety Utility Fee	-	87,821	215,000	220,000
MISCELLANEOUS					
706-000-37001	Interest		62,690	-	100,000
706-000-37004	Miscellaneous	-	15,186,838	3,000,000	1,000
TOTAL MISCELLANEOUS		-	15,249,528	3,000,000	101,000
FUND BALANCE AVAILABLE					
706-000-39001	Fund Balance Available	-	-	14,240,000	13,546,900
TOTAL RESOURCES		-	15,337,349	17,455,000	13,867,900
EXPENSES					
MATERIALS & SERVICES					
706-000-52019	Professional Services	-	787,658	1,500,000	600,000
CAPITAL OUTLAY					
706-000-53001	Capital Outlay	-	-	15,255,000	12,761,400
DEBT SERVICE					
706-000-55001	Principal	-	-	-	-
706-000-55002	Interest	-	-	700,000	504,900
706-000-55003	Loan Fee	-	-	-	1,600
TOTAL DEBT SERVICE		-	-	700,000	506,500
CONTINGENCY					
706-000-58001	Contingency	-	-	-	-
TOTAL EXPENSES		-	787,658	17,455,000	13,867,900

MAJOR MAINTENANCE FUND

2020-21
Actual2021-22
Actual2022-23
Adopted2023-24
Proposed

Item #3.

RESOURCES**INTERGOVERNMENTAL REVENUE**

704-000-33005	Grants	11,500	75,000	-	-
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CHARGES FOR SERVICES

704-000-34020	Facility Maintenance	85,000	85,000	-	-
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TRANSFERS

704-000-38001	Transfers	240,000	1,012,000	-	-
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FUND BALANCE AVAILABLE

704-000-39001	Fund Balance Available	394,633	401,000	168,000	-
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TOTAL RESOURCES		731,133	1,573,000	168,000	-
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EXPENSES**MATERIALS & SERVICES**

704-000-52028	Projects & Programs	8,617	-	-	-
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TOTAL MATERIALS & SERVICES		8,617	-	-	-
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CAPITAL OUTLAY

704-000-53012	Parks	-	5,000	-	-
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704-000-53013	Library	27,649	22,000	-	-
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704-000-53017	Recreation Center	1,825	848,000	-	-
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704-000-53018	City Hall	132,573	13,000	-	-
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704-000-53024	Police Station	76,487	-	-	-
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704-000-53025	Senior Center	19,699	17,000	-	-
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704-000-53026	5th Street Trail	57	-	-	-
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704-000-53027	Campbell Park	26,804	465,000	-	-
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704-000-53028	Bennet Building	43,871	20,000	-	-
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704-000-53029	Public Works	-	15,000	-	-
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TOTAL CAPITAL OUTLAY		328,966	1,405,000	-	-
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TRANSFERS

202-725-54001	Transfers	-	-	168,000	
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CONTINGENCY

704-000-58001	Contingency	-	168,000	-	-
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TOTAL EXPENSES		337,582	1,573,000	168,000	-
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RESOURCES

Grants

702-000-33005	Grants	-	180,000	-	-
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CHARGES FOR SERVICES

702-000-34021	IT Fund Charges	551,500	560,000	-	-
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MISCELLANEOUS

702-000-37004	Miscellaneous	14,945	-	-	-
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FUND BALANCE AVAILABLE

702-000-39001	Fund Balance Available	17,791	-	70,000	-
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TOTAL RESOURCES		584,236	740,000	70,000	-
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EXPENSES

PERSONNEL SERVICES

702-000-50001	Regular Wages	77,684	130,000	-	-
702-000-51005	CIS Insurance	25,494	50,000	-	-
702-000-51006	VEBA	840	4,000	-	-
702-000-51007	Retirement	21,922	40,000	-	-
702-000-51008	Taxes	5,840	10,000	-	-
702-000-51009	Workers Comp	39	-	-	-
702-000-51012	Certification & Incentive	-	-	-	-
702-000-51014	Disability Life Ins	154	-	-	-
702-000-51015	Other Benefits	-	1,000	-	-

TOTAL PERSONNEL SERVICES		131,973	235,000	-	-
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MATERIALS & SERVICES

702-000-52001	Operating Supplies	83,245	5,000	-	-
702-000-52003	Utilities	51,555	75,000	-	-
702-000-52006	Computer Maintenance	98,118	130,000	-	-
702-000-52010	Telephone	29,904	32,000	-	-
702-000-52016	Insurance - General	39,457	-	-	-
702-000-52018	Professional Development	149,517	-	-	-
702-000-52019	Professional Services	-	200,000	-	-

TOTAL MATERIALS & SERVICES		451,796	442,000	-	-
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TRANSFER

702-000-54001	Transfer	-	-	70,000	70,000
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CONTINGENCY

702-000-58001	Contingency	-	63,000	-	-
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TOTAL EXPENSES		583,768	740,000	70,000	70,000
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EQUIPMENT FUND**2020-21**
Actual**2021-22**
Actual**2022-23**
Adopted**2023-24**
Proposed**RESOURCES****CHARGES FOR SERVICES**

701-000-34019	Equipment Fund Charges	686,500	-	-	-
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FUND BALANCE AVAILABLE

701-000-39001	Fund Balance Available	398,417	496,000	-	-
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TOTAL RESOURCES		1,084,917	496,000	-	-
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EXPENSES**PERSONNEL SERVICES**

701-000-50001	Regular Wages	126,230	-	-	-
701-000-50004	Overtime	1,344	-	-	-
701-000-51005	Health Insurance	51,771	-	-	-
701-000-51006	VEBA	2,640	-	-	-
701-000-51007	PERS	45,939	-	-	-
701-000-51008	Taxes	9,816	-	-	-
701-000-51009	Workers Comp	73	-	-	-
701-000-51011	Longevity Pay	1,800	-	-	-
701-000-51014	Disability Life Ins	309	-	-	-

TOTAL PERSONNEL SERVICES		239,922	-	-	-
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MATERIALS & SERVICES

701-000-52001	Operating Supplies	28,327	-	-	-
701-000-52010	Telephone	1,207	-	-	-
701-000-52016	Insurance - General	52,508	-	-	-
701-000-52023	Facility Maintenance	16,925	-	-	-
701-000-52027	IT Fund Charges	18,000	-	-	-
701-000-52097	Enterprise Lease Management	158,147	-	-	-

TOTAL MATERIALS & SERVICES		275,114	-	-	-
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CAPITAL OUTLAY

701-000-53001	Capital Outlay	89,281	-	-	-
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TRANSFERS

701-000-54001	Transfer	-	496,000	-	-
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TOTAL EXPENSES		604,317	496,000	-	-
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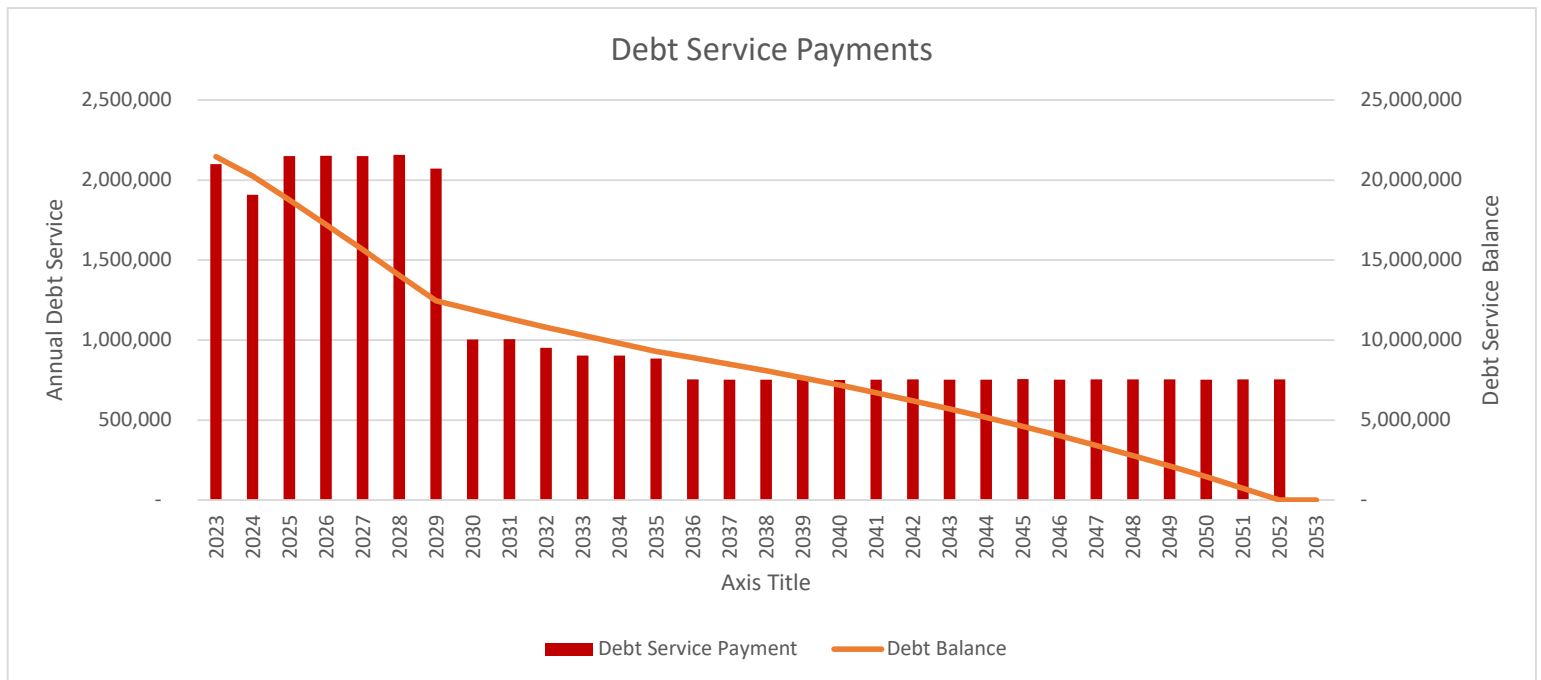
City of St. Helens

265 Strand Street St. Helens OR 97051

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DEBT SERVICE SUMMARY

Service	Fund	Original Amount	Issued Date	Maturity Date	Purpose	Balance 6/30/23	FY 23-24 Debt Service
2020 Bond Refinance		8,775,000	Nov-20	Jun-29		6,145,000	1,149,350
	202 Economic Development				Veneer Property		
	205 Streets				Streets LID		
	601 Water				Water Filtration Plant		
	603 Sewer				I&I Sewer Projects		
State Loan R06801		2,000,000	Mar-12	Sep-31		850,000	104,250
	603 Sewer	2,000,000			I&I Sewer Projects		
Boise Note		3,000,000	May-15	Apr-35		1,780,000	150,000
	202 Economic Development				Boise Property		
Public Safety Facility		12,685,000	Sep-21	Aug-51		12,685,000	504,900
	706 Public Safety Facility						



Debt Service Schedule - \$8.8 Million Refinancing Bonds 2020 Financed Water Filtration Plant, Sewer I & I, LED Street Lights, & Veneer Property				
FY	Annual Debt Service			Principal Outstanding
	Principal	Interest	Total	
23-24	965,000	184,350	1,149,350	5,180,000
24-25	990,000	155,400	1,145,400	4,190,000
25-26	1,020,000	125,700	1,145,700	3,170,000
26-27	1,050,000	95,100	1,145,100	2,120,000
27-28	1,085,000	63,600	1,148,600	1,035,000
28-29	1,035,000	31,050	1,066,050	-

Debt Service Schedule - \$12.9 Million Public Safety Facility Financed Public Safety Facility Building				
FY	Annual Debt Service			Principal Outstanding
	Principal	Interest	Total	
23-24	-	504,900	504,900	12,685,000
24-25	250,000	501,150	751,150	12,435,000
25-26	260,000	492,200	752,200	12,175,000
26-27	270,000	481,600	751,600	11,905,000
27-28	285,000	470,500	755,500	11,620,000
28-29	295,000	458,900	753,900	11,325,000
29-30	305,000	446,900	751,900	11,020,000
30-31	320,000	434,400	754,400	10,700,000
31-32	330,000	421,400	751,400	10,370,000
32-33	345,000	407,900	752,900	10,025,000
33-34	360,000	393,800	753,800	9,665,000
34-35	375,000	379,100	754,100	9,290,000
35-36	390,000	363,800	753,800	8,900,000
36-37	405,000	347,900	752,900	8,495,000
37-38	420,000	331,400	751,400	8,075,000
38-39	440,000	314,200	754,200	7,635,000
39-40	455,000	296,300	751,300	7,180,000
40-41	475,000	277,700	752,700	6,705,000
41-42	495,000	258,300	753,300	6,210,000
42-43	515,000	238,100	753,100	5,695,000
43-44	535,000	217,100	752,100	5,160,000
44-45	560,000	195,200	755,200	4,600,000
45-46	580,000	172,400	752,400	4,020,000
46-47	605,000	148,700	753,700	3,415,000
47-48	630,000	124,000	754,000	2,785,000
48-49	655,000	98,300	753,300	2,130,000
49-50	680,000	71,600	751,600	1,450,000
50-51	710,000	43,800	753,800	740,000
51-52	740,000	14,800	754,800	-

Debt Service Schedule - \$3 Million Boise White Paper Note Financed Economic Development Purchase of Property (Industrial Business Park)				
FY	Annual Debt Service			Principal Outstanding
	Principal	Interest	Total	
23-24	150,000	-	150,000	1,630,000
24-25	150,000	-	150,000	1,480,000
25-26	150,000	-	150,000	1,330,000
26-27	150,000	-	150,000	1,180,000
27-28	150,000	-	150,000	1,030,000
28-29	150,000	-	150,000	880,000
29-30	150,000	-	150,000	730,000
30-31	150,000	-	150,000	580,000
31-32	150,000	-	150,000	430,000
33-34	150,000	-	150,000	280,000
34-35	150,000	-	150,000	130,000
35-36	130,000	-	130,000	-

Debt Service Schedule - \$2 Million Clean Water Revolving Loan (R06801) Financed Sewer I&I Projects				
FY	Annual Debt Service			Principal Outstanding
	Principal	Agent Fee	Total	
23-24	100,000	4,250	104,250	750,000
24-25	100,000	3,750	103,750	650,000
25-26	100,000	3,250	103,250	550,000
26-27	100,000	2,750	102,750	450,000
27-28	100,000	2,250	102,250	350,000
28-29	100,000	1,750	101,750	250,000
29-30	100,000	1,250	101,250	150,000
30-31	100,000	750	100,750	50,000
31-32	50,000	250	50,250	-

Financial Policies

Financial Goals

The City of St Helen's financial goals seek to:

- Ensure the financial integrity of the City
- Maintain accountability into the financial operation of the City
- Improve financial information for decision makers at all levels:
 - Policy makers as they contemplate long-term City decisions
 - Managers as they implement policy on a day-to-day basis

Financial Objectives

St. Helen's fiscal policies address the following major areas:

Revenue policy

Addresses property taxes, user charges and other sources to adequately fund desired services

Operating budget policy

Relating to budgeting guidelines.

Capital improvement policy

Relating to capital improvement planning and implementation.

Accounting policy

Relating to reporting financial transactions and preparing financial reports.

Debt policy

Dealing with long-term financing of the city's capital needs and its bond rating.

Reserve policy

For establishing reserves and contingency funding as needed for the various activities of the City.

Management of finance policy

Dealing with approval, recommendation, review and implementation of policies – including monitoring compliance.

Financial Policies

1. Revenue Policy

- 1.1. System development charges shall be established to fund the costs of improvements to service additional increments to growth, such as street, storm, water, sewer, and parks and recreation facilities.
- 1.2. The City will maximize the use of service users' charges in lieu of ad valorem taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.
 - 1.2.1 Charges for providing utility services shall be sufficient to finance all operating, capital outlay and debt service expenses of the City's enterprise funds, including operating contingency and reserve requirements.
 - 1.2.2 User charges shall fund 100% of the direct cost of development review and building activities. User charges include land use, engineering inspection, building permit and building inspection fees.
 - 1.2.3 Other reimbursable work performed by the City (labor, meals, contracted services, equipment and other indirect expenses) shall be billed at actual or estimated actual cost.
 - 1.2.4 Charges for services shall accurately reflect the actual or estimated cost of providing a specific service. The cost of providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated.
- 1.3 The City shall pursue collecting delinquent accounts. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, liens and other methods of collection, such as imposing penalties, collection and late charges, may be used.

2. Operating Budget Policy

- 2.1 The City shall prepare, present, adopt and amend its annual operating budget(s) in accordance with Oregon Budget Law.
 - 2.1.1 The City shall maintain a budget system to monitor expenditures and revenues on a monthly basis, with a thorough analysis and adjustment (if required) at least at mid-year and/or year-end.
- 2.2 The City shall not adopt an operating budget that is greater than the amount of resources available to fund it. Current operating resources will be sufficient to support current operating expenditures, reimbursement transfers, reserves, unappropriated balances and contingencies. This is described briefly as a "balanced budget".
- 2.3 Annual recurring revenues of the General and Enterprise Funds' shall not be less than annual recurring operating expenditures (total annual budget, minus capital outlay, equity transfers, reserves, appropriated balances and contingencies).
- 2.4 Unless otherwise authorized by City Council, General Fund and other unrestricted revenues shall not be earmarked for specific programs, activities or services.
- 2.5 Long-term debt or bond financing shall only be used for the acquisition of capital facilities or specialized equipment. Long-term debt or bond financing shall not be used to finance current operating expenditures.

3. Capital Improvement Policy

- 3.1. Annually, the City shall adopt a 5-year Capital Improvement Plan (CIP). Prior to adopting a Capital Improvement Plan, the City shall hold public meetings and a public hearing on the contents of the CIP document. The document shall provide details on each capital project plan: its estimated costs, sources of financing and a description.

4. Accounting Policy

- 4.1. The City shall establish and maintain its accounting systems according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards promulgated by the Government Finance Officers Association (GFOA) and Government Accounting Standards Board (GASB).
- 4.2. An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.
- 4.3. Full disclosure shall be provided in the financial statements and bond representations.
- 4.4. Quarterly budget reports showing the current status of revenues and expenditures shall be prepared and distributed to appropriate legislative, staff and management personnel in a timely manner and made available for public inspection.

Financial Policies

5. Debt Policy

- 5.1. Capital projects financed through the issuance of bonds shall not be financed for a period which exceeds the expected useful life of the project.
- 5.2. The City shall use the most prudent methods of acquiring capital outlay items, including the use of lease purchase agreements.
- 5.3. The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.

6. Reserve Policy

- 6.1. Within the General Fund, the City's goal is to keep a minimum of 20% of expenditure contingency in reserve.
- 6.2. Within Enterprise Funds, the City's goal is to keep a minimum of 90 days operating reserve as contingency while maintaining at least 5% of their operating budget (excluding debt service, capital outlay, equity transfers, reserves and interfund transfers and reimbursement revenues)
- 6.3. The City shall adhere to GASB Statement #54, in which the objective is to enhance the usefulness of fund balance information by providing clear fund balance classifications including but not limited to: non-spendable, which is fund balance associated with inventories. Restricted, which includes amounts that can be spent only for specific purposes stipulated by legislation, Committed, which includes amounts that can be used only for specific purposes determined by a formal action of the decision-making authority. Assigned, which are intended to be used for specific purposes but do not meet the criteria to be restricted or committed. Unassigned, which include all spendable amounts not contained in other classifications.

7. Management of Fiscal Policy

- 7.1. The Government Body will review and accept the audit report and review a report from management about the disposition of any findings. The Governing Body will ensure that management has been proactive in implementing the internal control and financial recommendations of the independent auditor.
- 7.2. The Governing Body will receive and review a formal risk assessment document from management that includes all identifiable financial risk areas, along with reasons for those risks (lack of funding, size of staff, etc.). The Governing Body will inquire of management about what is being done to mitigate the identified risks.
- 7.3. The Governing Body will review the organization's fidelity insurance coverage to determine if it adequately protects the organization against losses as a result of fraudulent activity by management or other employees.
- 7.4. Throughout the year, the Governing Body will review the following reports:
 - 1. Budget to Actual performance data. Management should provide explanations for any major variations against the budget
 - 2. Investment reports which show where the organization's monies are located/invested, along with current rates of return and a list of alternatives for where the organization can invest their monies.

8. Management of Fiscal Policy

- 8.1. Fiscal policies and changes in policies shall be approved by the City Council and adopted by resolution.
 - 8.1.1. The City Administrator and Finance Director shall recommend fiscal policy and changes in policy to the City Council. The City Administrator and Finance Director shall prepare a report explaining the substantive impact of all recommendations and their impact on the City's operations, service levels and/or finances.
 - 8.2.2. The Finance Director shall implement fiscal policies and monitor compliance.
 - 8.2.2.1. If the Finance Director discovers a deviation from policy, he/she shall report it in writing to the City Council within thirty days.
 - 8.2.2.2. As a part of the City's annual budget document, the City's budget message shall identify: (a) all major changes in policy since the previous budget year and (b) any material variations from policy in the ensuing year's budget.

Financial Policies

CITY OF ST. HELENS INVESTMENT POLICY

I. Purpose

This Investment Policy defines the parameters within which funds are to be invested by the City of St. Helens ("the City"). The City is a local municipal government whose purpose is to service the residents of the City of St. Helens. This policy also formalizes the framework, pursuant to ORS 294.135, for the City of St. Helens' investment activities to ensure effective and judicious management of funds within the scope of this policy.

These guidelines are intended to be broad enough to allow designated investment staff to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

II. Governing Authority

The City's investment program shall be operated in conformance with Oregon Revised Statutes and applicable federal law. Specifically, this investment policy is written in conformance with ORS 294.035; 294.040; 294.052; 294.135; 294.145; and 294.810. All funds within the scope of this policy are subject to laws established by the state of Oregon. Any revisions or extensions of these sections of the ORS shall be assumed to be part of this Investment Policy immediately upon being enacted.

III. Scope

This policy applies to activities of the City with regard to investing the financial assets of all funds. Funds managed by the City that are governed by other investment policies are excluded from this policy; however, all funds are subject to Oregon Law. The amount of funds falling within the scope of this policy over the next three years is expected to range between \$1 million and \$5 million.

IV. General Objectives

The primary objectives, in priority order, of investment activities shall be:

1. **Preservation of Invested Capital.** Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The goal is to mitigate credit risk and interest rate risk.
2. **Liquidity.** The investment portfolio shall remain sufficiently liquid to meet all reasonably anticipated operating requirements. Furthermore, the portfolio should consist largely of securities with active secondary or resale markets. A portion of the portfolio also may be placed in the Oregon Short Term Fund which offers next-day liquidity. Where possible and prudent, the portfolio should be structured so that investments mature concurrent with anticipated demands.
3. **Return.** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into consideration the safety and liquidity needs of the portfolio. Although return consists of both principal return (gains and losses due to market value fluctuations) and income return (yield), this policy discourages active trading and turnover of investments. Investments should generally be held to maturity.

V. Standards of Care

1. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported and appropriate action is taken to control adverse developments within a timely fashion as defined in this policy.

The "prudent person" standard states:

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

Financial Policies

2. **Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. Disclosure shall be made to the governing body. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City. Officers and employees shall, at all times, comply with the State of Oregon Government Standards and Practices code of ethics set forth in ORS Chapter 244.

3. **Delegation of Authority and Responsibilities**

i. **Governing Body**

The City Council will retain ultimate fiduciary responsibility for invested funds. The governing body will receive reports, pursuant to, and with sufficient detail to comply with ORS 294.085 and 294.155.

ii. **Delegation of Authority**

Authority to manage investments within the scope of this policy and operate the investment program in accordance with established written procedures and internal controls is granted to the Finance Director, hereinafter referred to as Investment Officer, and derived from the following: ORS 294.035 to 294.053, 294.125 to 294.145, and 294.810.

No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

All participants in the investment process shall seek to act responsibly as custodians of the public trust. No officer or designee may engage in an investment transaction except as provided under the terms of this policy and supporting procedures.

iii. **Investment Municipal Advisor**

The City Council may engage the services of one or more external investment managers to assist in the management of the entity's investment portfolio in a manner consistent with this investment policy. Investment advisers may be hired on a non-discretionary basis. All investment transactions by approved investment advisers must be pre-approved in writing by the Investment Officer and compliant with this Investment Policy. If the City hires an investment adviser to provide investment management services, the adviser is authorized to transact with its direct dealer relationships on behalf of the City.

VI. **Transaction Counterparties, Investment Advisors, and Depositories**

1. **Broker/Dealers**

The Investment Officer shall determine which broker/dealer firms and registered representatives are authorized for the purposes of investing funds within the scope of this investment policy. A list will be maintained of approved broker/dealer firms and affiliated registered representatives.

The following minimum criteria must be met prior to authorizing investment transactions. The Investment Officer may impose more stringent criteria.

i. **Broker/Dealer firms must meet the following minimum criteria:**

- A. Be registered with the Securities and Exchange Commission (SEC)
- B. Be registered with the Financial Industry Regulatory Authority (FINRA)
- C. Provide most recent audited financials
- D. Provide FINRA Focus Report filings

Financial Policies

- ii. Approved broker/dealer employees who execute transactions with the City must meet the following minimum criteria:
 - A. Be a registered representative with the Financial Industry Regulatory Authority (FINRA);
 - B. Be licensed by the state of Oregon;
 - C. Provide certification (in writing) of having read; understood; and agreed to comply with the most current version of this investment policy.

- iii. The Investment Officer may want to establish policy for engaging broker/dealer firms and registered representatives that are more restrictive than states in this policy. Additional requisites or due diligence items may include:
 - A. Positive references from at least three other local government clients.
 - B. As part of the periodic due diligence review, inquiries with other local government clients with regard to their recent experiences with broker/dealer firms or registered representatives and any change in relationship status.
 - C. Requirement that approved registered representatives provide notification within 30 days of any formal investigations or disciplinary actions initiated by federal or state regulators.
 - D. Requirement that prospective registered representatives have an established history of advising local governments with similar amounts of assets under management.

- iv. Periodic (at least annual) review of all authorized broker/dealers and their respective authorized registered representatives will be conducted by the Investment Officer. Factors to consider would be:
 - A. Pending investigations by securities regulators
 - B. Significant changes in net capital
 - C. Pending customer arbitration cases
 - D. Regulatory enforcement actions

- 2. **Direct Issuers**
Obligations that are permitted for purchase by this policy may be purchased directly from the issuer.

- 3. **Investment Advisers**
A list will be maintained of approved advisers selected by conducting a process of due diligence.
 - i. The Following items are required for all approved Investment Advisers:
 - A. The investment adviser firm must be registered with the Securities and Exchange Commission (SEC) or licensed by the state of Oregon (Note: Investment adviser firms with assets under management > \$100 million must be registered with the SEC, otherwise the firm must be licensed by the state of Oregon.
 - B. All investment adviser firm representatives conducting investment transactions on behalf of the City must be registered representatives with FINRA
 - C. All investment adviser firm representatives conducting investment transactions on behalf of the City must be licensed by the state of Oregon.
 - D. Certification, by all of the adviser representatives conducting investment transactions on behalf of this entity, of having read, understood and agreed to comply with this investment policy.

 - ii. A periodic (at least annual) review of all investment advisers under contract will be conducted by the Investment Officer to determine their continued eligibility within the portfolio guidelines. Factors to consider would be:
 - A. Pending investigations by securities regulators
 - B. Significant changes in net capital
 - C. Pending customer arbitration cases
 - D. Regulatory enforcement actions

Financial Policies

iii. The Investment Officer may want to establish guidelines or policy for engaging investment advisers' services that are more restrictive than stated in this policy. Additional requisites or due diligence items may include:

- A. Positive references from at least three other local government clients of a prospective investment adviser firm.
- B. As part of the periodic due diligence review, inquiries with other local government clients of approved investment advisers with regard to their recent experiences with the adviser and any change in the relationship status.
- C. Requirement that approved investment advisers provide notification within 30 days of a relationship termination by an Oregon based local government.
- D. Requirement that approved investment adviser provide notification within 30 days of any formal investigations or disciplinary actions initiated by federal or state regulators.
- E. Requirement that prospective investment advisers have an established history of advising local governments with similar amounts of assets under management.

4. **Depositories**

All financial institutions who desire to become depositories must be qualified Oregon Depositories pursuant to ORS Chapter 295.

5. **Competitive Transactions**

- i. The Investment Officer shall obtain and document competitive bid information on all investments purchased or sold in the secondary market. Competitive bids or offers should be obtained, when possible, from at least three separate brokers/financial institutions or through the use of a nationally recognized trading platform.
- ii. In the instance of a security for which there is no readily available competitive bid or offering on the same specific issue, then the Investment Officer shall document quotations for comparable or alternative securities.
- iii. When purchasing original issue instrumentality securities, no competitive offerings will be required as all dealers in the selling group offer those securities as the same original issue price. However, the Investment Officer is encouraged to document quotations on comparable securities.
- iv. If an investment adviser provides investment management services, the adviser must retain documentation of competitive pricing execution on each transaction and provide upon request.

VII. **Administration and Operations**

1. **Delivery vs Payment**

All trades are marketable securities will be executed (cleared and settled) by delivery vs. payment (DVP) to ensure that securities are deposited in the City's safekeeping institution prior to the release of funds.

2. **Third-Party Safekeeping**

Securities will be held by an independent third-party safekeeping institution selected by the City. All securities will be evidenced by safekeeping receipts in the City name. Upon request, the safekeeping institution shall make available a copy of its Statement on Standards for Attestation Engagements (SSAE) No. 16.

Financial Policies

3. Internal Controls

The Investment Officer and City Council are jointly responsible for establishing and maintaining an adequate internal control structure designed to reasonably assure that invested funds are invested within the parameters of this Investment Policy and, protected from loss, theft, or misuse. Specifics for the internal control shall be documented in writing. The established control structure shall be reviewed and updated periodically by the City Council.

The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgements by management. The internal controls shall address the following points at a minimum:

- i. Compliance with Investment Policy
- ii. Control of collusion
- iii. Separation of transaction authority from accounting and record keeping
- iv. Custodial safekeeping
- v. Avoidance of physical delivery of securities whenever possible and address control requirements for physical verifiable electronic form
- vi. Clear delegation of authority to subordinate staff members
- vii. Confirmation of transactions for investments and wire transfers in written or digitally verifiable electronic form
- viii. Dual authorizations of wire and automated clearing house (ACH) transfers
- ix. Staff training
- x. Review, maintenance and monitoring of security procedures both manual and automated

4. An external auditor shall provide an annual independent review to assure compliance with Oregon state law and the City's policies and procedures.

Financial Policies

VIII. Suitable and Authorized Investments

1. Permitted Investments

The following investments are permitted pursuant to ORS 294.035, 294.040, and ORS 294.810. (Note: Permitted investments may be more restrictive than ORS 294.035 and 294.810).

US Treasury Obligations: U.S. Treasury and other government obligations that carry the full faith and credit guarantee of the United States for the timely payment of principal and interest.

US Agency Obligations: Senior debenture obligations of U.S. federal agencies and instrumentalities or U.S. government sponsored enterprises (GSE).

Oregon Short Term Fund

Corporate Indebtedness

Commercial Paper issued under the authority of section 3(a)2 or 3(a)3 of the Securities Act of 1933.

Corporate Bonds

Repurchase Agreements

Municipal Debt

Lawfully issued debt obligations of the agencies and instrumentalities of the State of Oregon and its political subdivisions. Lawfully issued debt obligations of the States of California, Idaho, and Washington and the political subdivisions of those states.

Bankers Acceptances

Qualified Institution Time Deposits/Savings Accounts/Certificates of Deposit

2. Approval of Permitted Investments

If additional types of securities are considered for investment, pre Oregon state statute they will not be eligible for investment until this Policy has been amended and the amended version adopted by the City.

3. Prohibited Investments

i. Private Placement or "144A" Securities

Private placement or "144A" Securities are not allowed. For purposes of the policy, SEC Rule 144A securities are defined to include commercial paper privately placed under section 4(a)(2) of the Securities Act of 1933.

ii. US Agency Mortgage-backed Securities

US Agency mortgage-backed securities such as those securities issued by FNMA and FHLMC are not allowed.

iii. Securities Lending

The City shall not lend securities nor directly participate in a securities lending program

4. Demand Deposits and Time Deposits

i. All demand deposits and time deposits (Examples of time deposits are: certificates of deposit and savings accounts) shall be held in qualified Oregon depositories in accordance with ORS Chapter 295.

ii. Demand deposits in qualified depository institutions are considered cash vehicles and are not investments and are therefore outside the scope of restrictions of this policy. Pursuant to ORS 294.035(3)(d), time deposits, certificates of deposit and savings accounts are considered investments and within the scope of this policy.

5. Repurchase Agreements

i. ORS 294.035 (3)(j) requires repurchase agreement collateral to be limited in maturity to three years and priced according to percentages prescribed by written policy of the Oregon Investment Council or the Oregon Short Term Fund Board.

ii. ORS 294.035 (2) limits the maximum term of any repurchase agreement to 90 days.

iii. The OSTF Board has adopted the following margins:

A. US Treasury Securities: 102%

B. US Agency Discount and Coupon Securities: 102%

C. Mortgage Backed and Other*: 103%

*Limited to those securities described in ORS 294.035(1)

Financial Policies

IX. Investment Parameters

1. Credit Risk

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. Credit risk will be mitigated by the following guidelines:

i. Diversification

It is the policy of the City to diversify its investments. Where appropriate, exposures will be limited by security type; maturity; issuance; issuer, and security type. Allowed security types and Investment exposure limitations are detailed in the table below.

ii. Recognized Credit Ratings

Investments must have a rating from at least one of the following nationally recognized statistical ratings organizations (NRSRO): Moody's Investors Service; Standard and Poor's; and Fitch Ratings Service as detailed in the table below. Ratings used to apply the guidelines below should be investment level ratings and not issuer level ratings.

iii. Portfolio Average Credit Rating

The minimum weighted average credit rating of the portfolio's rated investments shall be Aa/AA/AA by Moody's Investors Service; Standard & Poor's; and Fitch Ratings Service respectively.

iv. Exposure Constraints and Minimum Investment Credit Ratings

The following table limits exposures among investments permitted by this policy.

ISSUE TYPE	MAXIMUM % HOLDINGS	MINIMUM RATINGS Moody's / S&P / Fitch
US Treasury Obligations	100%	-
US Agency Securities	100%	-
- Per Agency (Senior Obligations Only)	50%	-
Oregon Short Term Fund	Maximum allowed per ORS 294.810	-
Banker's Acceptances	25% *	A1+ / P1 / F1+
Time Deposits/Savings	50%	-
Accounts/Certifications of Deposit **		
- Per Institution	25%	-
Repurchase Agreements	5%	-
Corporate Debt (Total)	15% ***	-
Corporate Commercial Paper	15% ***	-
Per Issuer	2.5% ****	A1 / P1 / F1
Corporate Bonds	10% ***	-
Per Issuer	2.5% ****	Aa / AA / AA
Municipal Debt (Total)	10%	-
Municipal Commercial Paper	10%	A1 / P1 / F1
Municipal Bonds	10%	Aa / AA / AA

* 25% Maximum per ORS 294.035(D)

** As Authorized by ORS 294.035(3)(d)

*** 35% Maximum per ORS 294.035(D)

**** 5% Maximum per ORS 294.035(D)

v. Determining a Security's Rating

A single rating will be determined for each investment by utilizing the lowest security level rating available for the security from Standard and Poor's, Moody's Investor Services and Fitch Ratings respectively.

vi. Restriction on Issuers With Prior Default History

Per ORS 294.040, the bonds of issuers listed in ORS 294.035 (3)(a) to (c) may be purchased only if there has been no default in payment of either the principal of or the interest on the obligations of the issuing county, port, school district or city, for a period of five years next preceding the date of the investment.

Financial Policies

2. Liquidity Risk

Liquidity risk is the risk that an investment may not be easily marketable or redeemable. The following strategies will be employed to mitigate liquidity risks:

- i. The value of at least 25% of funds available for investing or six months of budgeted operating expenditures will be invested in the Oregon Short Term Fund, with a qualified depository institution, or investments maturing in less than 60 days to provide sufficient liquidity for expected disbursements
- ii. Funds in excess of liquidity requirements are allowed for investments maturing in greater than one year. However, longer-term investments tend to be less liquid than shorter term investments. Portfolio investment maturities will be limited as follows:

Total Portfolio Maturity Constraints:

MATURITY CONSTRAINTS	MINIMUM % OF TOTAL PORTFOLIO
Under 60 Days	25% or six months of Estimated Operating Expenditures
Under 2 Years	50%
Under 5 Years	100%

- iii. Reserve or Capital Improvement Project monies may be invested in securities exceeding the maximum term if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds.
- iv. Larger issuance sizes enhance liquidity as there are likely to be a greater number of investors. Issuance sizes above a minimum amount qualify a corporate or municipal debt bond issuance for index eligibility. Index eligible bonds have a significantly larger investor base which improves liquidity.
- v. Limiting investment in a specific debt issuance improves secondary market liquidity by assuring there are other owners of the issuance.

ISSUE TYPE	MAXIMUM % OF ISSUANCE* (PAR)
US Agency Securities	50%
Corporate Debt (Total)	-
Corporate Commercial Paper	100%
Corporate Bonds	25%
Municipal Bonds	25%

3. Interest Rate Risk

Longer-term investments have the potential to achieve higher returns but are also likely to exhibit higher market value volatility due to the changes in the general level of interest rates over the life of the investment(s). Interest rate risk will be mitigated by providing adequate liquidity for short term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes. Certain types of securities, including variable rate securities, securities with principal pay-downs prior to maturity, and securities with embedded options, will affect the interest rate risk profile of the portfolio differently in different interest rate environments. The following strategies will be employed to control and mitigate adverse changes in the market value of the portfolio due to changes in interest rates:

- i. Where feasible and prudent, investment maturities should be matched with expected cash outflows to mitigate market risk.
- ii. To the extent feasible, investment maturities not matched with cash outflows, including liquidity investments under one year, should be staggered to mitigate reinvestment risk.
- iii. No commitments to buy or sell securities may be made more than 14 days prior to the anticipated settlement date, or receive a fee other than interest for future deliveries.
- iv. The maximum percent of callable securities in the portfolio shall be 50%;
- v. the Maximum stated final maturity of individual securities in the portfolio shall be five years, except as otherwise stated in this policy.
- vi. The maximum portfolio average maturity (measured with stated final maturity) shall be 2.5 years.

Financial Policies

X. Investment of Proceeds from Debt Issuance

1. Investments of bond proceeds are restricted under bond covenants that may be more restrictive than the investment parameters included in this policy. Bond proceeds shall be invested in accordance with the parameters of this policy and the applicable bond covenants and tax laws.
2. Funds from bond proceeds and amounts held in a bond payment reserve or proceeds fund may be invested pursuant to ORS 294.052. Investments of bond proceeds are typically not invested for resale and are maturity matched with outflows. Consequently, funds within the scope of ORS 294.052 are not subject to this policy's liquidity risk constraints within section IX (2).

XI. Investment of Reserve or Capital Improvement Funds

1. Pursuant of ORS 294.135(1)(b), reserve or capital improvement project monies may be invested in securities exceeding three years when the funds in question are being accumulated for an anticipated use that will occur more than 18 months after the funds are invested, then, upon the approval of the governing body of the county, municipality, school district or other political subdivision, the maturity of the investment of investments made with the funds may occur when the funds are expected to be used.

XII. Guideline Measurement and Adherence

1. **Guideline Measurement**
Guideline measurements will use market value of investments
2. **Guideline Compliance**
 - i. If the portfolio falls outside of compliance with adopted investment policy guidelines or is being managed inconsistently with this policy, the Investment Officer shall bring the portfolio into compliance in a prudent manner and as soon as prudently feasible.
 - ii. Violations of portfolio guidelines as a result of transactions actions to bring the portfolio back into compliance and; reasoning for actions taken to bring the portfolio back in compliance shall be documented and reported to the City Council.
 - iii. Due to fluctuations in the aggregate surplus funds balance, maximum percentages for a particular issuer or investment type may be exceeded at a point in time. Securities need to be liquidated to realign the portfolio; however, consideration should be given to this matter when future purchases are made to ensure that appropriate diversification is maintained.

When comparing performance, all fees and expenses involved with managing the portfolio shall be included in the computation of the portfolio's rate of return.

3. **Marking to Market**
The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly.
4. **Audits**
Management shall establish an annual process of independent review by the external auditor to assure compliance with internal controls. Such audit will include tests deemed appropriate by the auditor.

Financial Policies

XIII. Reporting and Disclosure

1. Compliance

The Investment Officer shall prepare a report at least quarterly that allows the City Council to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the investment oversight body. The report will include, at a minimum, the following:

- i. A listing of all investments held during the reporting period showing: par/face value; accounting book value; market value; type of investment; issuer; credit ratings; and yield to maturity (yield to worst if callable).
- ii. Average maturity of the portfolio at period-end
- iii. Maturity distribution of the portfolio at period-end
- iv. Average portfolio credit quality of the portfolio at period-end
- v. Average weighted yield to maturity (yield to worst if callable investments are allowed) of the portfolio
- vi. Distribution by type of investment
- vii. Transactions since last report
- viii. Distribution of transactions among financial counterparties such as broker/dealers
- ix. Violations of portfolio guidelines or non-compliance issues that occurred during the prior period or that are outstanding. This report should also note actions (taken or planned) to bring the portfolio back into compliance.

2. Performance Standards / Evaluation

At least annually, the Investment Officer shall report comparisons of investment returns to relevant alternative investments and comparative Bond Indexes. The performance of the portfolio should be compared to the performance of alternative investments such as available certificates of deposit; the Oregon Short Term Fund; US Treasury rates; or against one or bond indices with a similar risk profile (e.g., Bond indexes comprised high grade investments and maximum maturities of three years).

XIV. Policy Maintenance and Considerations

1. Review

The investment policy shall be reviewed at least annually to ensure its consistency with the overall objectives of preservation of principal, liquidity and return, and its relevance to current law and financial and economic trends.

2. Exemptions

Any investment held prior to the adoption of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested as provided by this policy.

3. Policy Adoption and Amendment

This investment policy and any modifications to this policy must be formally approved in writing by the City Council of the City. This policy must be submitted to the Oregon Short Term Fund (OSTF) Board for review if:

- i. This policy allows maturities beyond 18 months unless the funds are being accumulated for a specific purpose, including future construction projects, and upon approval of the City Council, the maximum maturity date matches the anticipated use of the funds (ORS 294.135(1)(b) and 294.135(3)).

And either:

- A. This policy has never been submitted to the OSTF Board for comment;
- B. Material changes have been made since the last review by the OSTF Board.

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GLOSSARY

Actual	Actual, as used in a fund, revenue, and expenditure summaries within the budget document, represents the actual cost results of operations. This category is presented on a budgetary basis, and thus excludes depreciation and amortization and includes principle payment on debt.
Adopted Budget	The budget as finally adopted by the City Council and represents the financial plan of the City which forms the basic and limits for appropriations for the fiscal year.
Appropriations	Legal authorization granted by the City Council to spend public funds
Approved Budget	The approved budget is that budget recommended by the Budget Committee and is reviewed by the City Council prior to adoption.
Assessed Value	The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.
Audit	Conducted by an independent Certified Public Accounting (CPA) Firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with generally accepted accounting principles.
Budget	Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the upcoming year.
Budget Committee	A panel of citizens consisting of the City Council and equal lay members responsible for the review and recommendation of the annual budget
Budget Message	An explanation of the principle budget items, an outline of the City's experience and its current financial status, and recommendation regarding the proposed budget
Budget Officer	Person responsible for assembling the budget
Budget Resolution	The budget is adopted each year by the City Council through passage of a resolution. This budget resolution is the guiding document for compliance with budget law and for any necessary adjustments during the fiscal year
Budgetary Basis	Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP); with the following exceptions in the proprietary funds. The City budgets for bond principal retirements and does not budget for amortization or depreciation
Capital Outlay/Expenditure	Items which generally have useful life of one or more years, such as machinery, land, furniture, equipment or building
Contingency	A line item appropriation within an operating fund. Each operating fund is allowed one appropriation for a general operation contingency. The estimate for general contingencies is based on the assumption that is in any municipal fund; certain unforeseen expenditures will become necessary
Debt Service	The payment of general long-term debt, consisting of principle and interest payments
Department	A major unit of the City which has been assigned overall management responsibility for an operation or a group of related operations which a functional area
Enterprise Fund	A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominately self-supporting by user charges and fees
Fiscal Year	A twelve-month period designated as the operating year for accounting and budgeting process in an organization. The City of St. Helens' fiscal year is July 1 through June 30
Franchise Fee	A franchise fee is charged for the privilege of using public right -of-way and property within the City for public or private purpose. The City currently assesses franchise fees on cable television, utilities, and gas and telephone services
FTE	An abbreviation for Full-Time equivalent employees. Staffing levels are measured in FTE to give consistent comparisons from year to year. A regular full-time employee is 1.0 FTE

Fund	A fiscal and accounting entity with balancing revenues and appropriations
Fund Balance	The excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to a deficit
GFSS	General Fund Support Services. An indirect cost charge to enterprise funds based on expenses incurred by the General Fund for the operation of an enterprise fund
Interfund Transfers	Amounts distributed from one fund to finance activities in another fund. Shown as expenditure in the originating fund and revenue in the receiving fund
Intergovernmental	Revenue and expenses levied by one government but shared on a predetermined basis with another government or class of governments.
LID	Local Improvement District. The property which is to be assessed for the cost or the part of the cost of local improvements and the property on which the local improvement is located
Local Budget Law	Oregon Revised States (ORS) dictates local budget practices. ORS Chapter 294 contains Local Budget Law provisions
Materials & Services	An object classification which includes contractual and other services, materials and supplies, and other charges
PERS	Refers to the Public Employment Retirement System
Personnel Services	The object classification for costs associated with employees, including salaries, overtime and fringe benefit costs.
PWSS	Public Works Support Services. A charge to Enterprise Funds that is received by the Public Works Operations fund where employees that work in multiple enterprise accounts are charged for personnel services and operational expenses
Resolution	A formal order of a governing body; lower legal status than an ordinance
Resources	Total funds available which include the estimated balances on hand at the beginning of the fiscal year plus all revenues anticipated being collected during the year
Storm Water	Run-off from rain water which is directed to a separate pipe and drainage system
SDC	System Development Charge. Fees charged to new development to pay for capacity adding infrastructure improvements necessary to accommodate new growth within the transportation, parks, water, and watershed infrastructure systems. The framework for collection of SDCs is established per ORS 223.297-223.314
Transfers	An amount distributed from one fund to financial activities in another fund. It is shown as an expenditure in the originating fund and a revenue in the receiving fund
Unappropriated	A fund balance amount set aside to be used as cash carryover for the next fiscal year's budget. This amount cannot be used under any circumstances in the current fiscal year except under very specific conditions which are set out in State law.

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