



BUDGET COMMITTEE MEETING

Thursday, April 25, 2024, at 6:00 PM

HYBRID: City Hall Council Chambers, 265 Strand Street & Zoom (details below)

AGENDA

Call to Order

Introductions & Budget Committee Role

Election of Budget Chair

Approval of Previous Year Meeting Minutes

- [1.](#) Budget Committee Minutes 5/4/2023
- [2.](#) Budget Committee Minutes 1/11/2024
- [3.](#) Budget Committee Minutes 2/15/2024

Receive Budget Message

Budget Assumptions & CIP

Department Presentations

4. **Administration**
 - City Recorder
 - Communications
 - Finance
 - Government Affairs
 - Human Resources
 - Municipal Court
 - Recreation
 - Utility Billing
5. **Community Development**
 - Building
 - Planning
6. **Library**
7. **Police**
8. **Public works**
 - Operations
 - Engineering

- Information Technology
- Parks

Public Comment**Open & Close Public Hearing for State Shared Revenue****Check in for Adjournment to May 2, 2024; or continue discussion; or approval of budget.**

Approval of the Proposed Budget. Process below:

1. Make motion to approve proposed budget for FY 2024/2025 and appropriations as shown on FY 2024/2025 Proposed Budget Expenditures Summary by Fund; and to approve levy of the city's full tax rate of \$1.9078 per \$1,000 of assessed value for tax year 2024/2025.

OR

2. Make motion to approve proposed budget for FY 2024/2025 and appropriations as shown on FY 2024/2025 Proposed Budget Expenditures Summary by Fund as amended; and to approve levy of the city's full tax rate of \$1.9078 per \$1,000 of assessed value for tax year 2024/2025.

Virtual Meeting Details

<https://zoom.us/j/99985909684?pwd=OUZUytud25hTG51SEdzbTFrOWo1UT09>

Meeting ID: 999 8590 9684

Passcode: 341109

Dial by your location: 253 215 8782 US

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 MEETING

Thursday, May 04, 2023, at 5:00 PM

DRAFT- MINUTES

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

Members Absent: None

Staff Present: Gloria Butsch, Finance Director
 John Walsh, City Administrator - Budget Officer
 Jacob Graichen, City Planner
 Brian Greenway, Police Chief
 Jamie Edwards, Accountant II- Budget Committee Secretary
 Jennifer Johnson, Accountant III
 Brenda Herren-Kenaga, Librarian
 Adam Hartless, Patrol Officer-in attendance as a Citizen

5:01 P.M. CALL TO ORDER - *Continued from April 13, 2023*

Review and Approval of April 13, 2023, Minutes

1. Budget Committee Minutes 4/13/23

Motion made by Vice Chair Catt. Seconded by Mayor Scholl, to approve the April 13, 2023, minutes.
 Voting Yea: Council President Chilton, Councilor Birkle, Councilor Sundeen, Vice Chair Mason, Committee Member Preheim, Committee Member Dunton

Review Submitted Questions and Staff Responses

Finance Director Gloria Butsch read and reviewed the attached questions from the Committee and responses from Department heads to the fiscal year 2024 proposed budget.

Additional questions/comments:

* Committee Member Brady Preheim asked to clarify the grant from the school district was not finalized yet. Butsch confirmed.

- * Councilor Patrick Birkle asked who the people are, that are funded by the GFSS (General Fund Support Services). Butsch advised of staff positions covered in the General Fund.
- * Vice Chair Claire Catt asked to clarify that the reason there is not GFSS for other departments like Recreation is because Recreation is already in the General Fund and Tourism is contracted out. Butsch confirmed that was correct and spoke on the how the different funds work and support each other.
- * Catt asked to have Library staff speak on the impacts of the library position if it is not to be filled.
- * Brenda Herren-Kenaga, Librarian, shared the impacts to the patrons at the library from not having the Makerspace open.
- * Councilor Brandon Sundeen asked to confirm the library has volunteers for the Makerspace. Herren-Kenaga confirmed they did but did not know how many they currently have or the details on their availability.
- * Patrol Officer, Adam Hartless spoke on behalf of himself as a citizen, stating he was surprised to learn police positions may not be filled as current officers retire. Further stating, the officers are already short-staffed, working 40-60 hours a week in overtime. Hartless is concerned their city will not have sufficient and quality coverage if the positions are not filled.
- * Council President Jessica Chilton was made aware that the two positions, the Council approved to fill last year had not been filled, at last night's Council meeting.
- * Police Chief Brian Greenway reported the city needs 14 officers to maintain 24-hour coverage, there are currently 10 officers. \$300,000 in overtime, there are four eligible for retirement, three have confirmed they will retire next year, when this happens, they will not be able to maintain 24-hour coverage. It takes at least a year before a hired new officer is ready to patrol.
- * City Administrator John Walsh reported, today, they met with the architect to have a cost cut back from the original budget.
- * Committee Member Eddie Dunton asked where the utility fee of \$3, proposed to be \$10 would go, Butsch reported it goes to the payment of the debt services for the public safety building.
- * Birkle asked what is the % of the gross proceeds the city receives from Tourism. Preheim state it was 10, Birkle stated in the contract agreement it wasn't seen. Walsh stated it was not defined as 10%.
- * Birkle asked if they were able to find out how much Halloweentown cost across the departments and staff time. Butsch stated that going forward they could ask departments to track that.
- * Preheim asked if there were issues in the fund balance going below the reserves, as far as its effect on the credit rating. Butsch, said it could and would affect future rates towards future debts.

Special Revenue Funds

Special Revenue Funds were discussed in detail during the question and staff responses, no further discussion.

Enterprise Funds

Enterprise Funds were discussed during the question and staff responses, no further discussion.

Break-6:45 p.m.

Opportunity Discussion

Mayor Scholl said the city needs to think about sidewalks, doesn't think gas tax will generate enough revenue and doesn't feel comfortable with that and is going to be conservative going forward.

Dunton has been volunteering with Halloweentown for several years and thinks Tina has done a spectacular job with bringing in people when parking cars has seen online ticket sales and total sales for parking with an average \$125-\$150 for a car full. Dunton advised when giving people option to pay online pay \$18 vs \$20 they just said to just take the \$20 in cash for parking. Dunton shared witnessing the need and use of Police at these events four hours. Dunton is suggesting adding a fee or percentage for public safety to Halloweentown tickets -safety surcharge. Preheim doesn't believe that is within the realm of options based on the current contract. Scholl doesn't think that's a bad idea, and asked why the city can't do a tax. Birkle thinks the idea is something to look at in future contracts. Scholl agreed and further suggested that any event that comes into the city, there be a charge or tax for Community Safety.

Mason mentioned the Gas Fee would impact all people getting gas but not just citizens. Scholl stated it would need to go out to vote. Catt asked if there was a calculator that could estimate the potential revenue, Scappoose is successful because of the Fred Meyer fuel station.

Damis asked if it is possible to do a fundraiser for public safety, to gauge how interested people would be. Something that people could donate to as they came in for Halloweentown or 13 nights for public safety.

Catt asked what the boundaries are around imposing the fee on the utility bills like the current public safety fee. Preheim doesn't think it is legal to add fees to the water and sewer bill, Portland had added a fee for a public bathroom, was sued and decided to settle. Preheim's concern it would not prevail if taken to court over the fee added to the utility bill.

Preheim is concerned about the 15% projected reserve balance followed by the decline and wants to know what can be done now to fix this. Preheim would be okay with temporarily going to a 15% reserve if there was a clear plan to change that going forward. Gunderson stated ideally the city would like 30% reserve, Walsh confirmed, further stating with ARPA funding the City was able to increase services, now the funding is ending. Scholl said they are working diligently on bringing in new industries. Chilton added they are investing in the waterfront and industrial areas with the point of return on investment that those projects could provide in the future. Chilton said they need to look at current assets and options to liquidate to cut some of these deficits.

Scholl stated they have two competitors for the Armstrong property, and someone interested in our property. Preheim asked if there were projections on the potential revenue they would bring. Walsh stated when Armstrong left that was about a million-dollar loss to the city in revenue, Scholl estimates at least half could come in from a new investor.

Sundeen shared he is confident that the staff and volunteers will be able to fill in the makerspace and that our police do not have that ability. The police are a necessity and deserve better. Thinks there are ways to get creative and cut costs and save money in a lot of ways.

Public Comment

Chair Mason opened public comment.

Jennifer Massey commented that it appears that law enforcement is important that our elected officials need to put St. Helens first, and that new members may have created a fatal flaw for the future of the St. Helens specific to levy's by agreeing to the County Levy. In 2012, Portland State University did a staffing study that stated St. Helens needed 27 officers and we have 20. St. Helens needs more officers.

Lynne Pettit commented as the President of the Friends of the St. Helens Library and shared a private citizen donated \$20,000 through the Friends of the St. Helens Library to start up the Makerspace and thinks it would be a mistake to let that go by not providing a technician for that space.

Butsch read an email from a citizen with interest in retaining funding to the Makerspace position.

Open & Close Public Hearing for State Shared Revenue

Mason shared the State shares funds and opened the public hearing on Shared State Revenue.

No comments on State Shared Revenue.

Chair Mason Closed Public Hearing.

Approval of the Proposed Budget 2023/2024

Discussion:

Mayor Scholl said they are looking at a hiring freeze for a Makerspace Technician and one officer position out of three open officer positions.

Scholl asked for discussion and recommendation or motion from the Budget Committee to Council to increase the public safety fee and look at adding a public safety fee to Tourism or any events that impacts the City such as ticket sales at the next contract. Dunton asked if the fee would go towards new officers specifically. Scholl said it would need to be looked at, but the fee in general would be the recommendation to be added.

Motion made by Scholl to implement public safety fee to \$10 from \$3 to supplement potentially an officer for a little bit and pay the service debt.

Butsch stated a sample motion would be to make motion to approve proposed budget for FY 2023/2024 and appropriations as shown on FY 2023/2024 Proposed Budget Expenditures Summary by Fund in addition to increase the public safety fee to \$10.

Amended Motion made by Mayor Scholl and seconded by Gunderson to approve proposed budget for FY 2023/2024 and appropriations as shown on FY 2023/2024 Proposed Budget Expenditures Summary by Fund; and to approve levy of the city's full tax rate of \$1.9078 per \$1,000 of assessed value for tax year 2023/2024.

Discussion

Chilton, asked for clarification on what the \$10 fee will go towards. Scholl stated his understanding was it could potentially cover one officer this year, maybe half an officer next year. Butsch said it would also cover 100 % of the debt services.

Catt stated was not currently comfortable approving the budget tonight, as there has been a lot of discussion around ways to increase revenue but not around reducing expenses. Walsh stated the department heads shared at the last meeting what they have done to reduce expenses. Butsch stated they have reduced expenses as much as possible without layoffs.

Preheim asked on the process for going out for General Obligation Bond. Butsch advised a new GO Bond would refund the existing bonds sold first then property taxes would pay for the debt service. Scholl stated and not EDUs like the fee on the water bill. It would be cheaper on the water bill versus based on the property taxes of the owners. Discussion on alternative options to accept donations for other positions or departments.

Restated Motion made by Scholl and seconded by Gunderson to approve proposed budget for FY 2023/2024 and appropriations as shown on FY 2023/2024 Proposed Budget Expenditures Summary by Fund; and to approve levy of the city's full tax rate of \$1.9078 per \$1,000 of assessed value for tax year 2023/2024.

Voting Yea: Mayor Scholl, Council President Chilton, Councilor Birkle, Councilor Gundersen, Councilor Sundeen, Vice Chair Mason, Committee Member Dunton

Voting Nay: Chair Catt, Committee Member Preheim

Motion made by Scholl and seconded by Catt to accept State Shared Revenue.

Voting Yea: Mayor Scholl, Council President Chilton, Councilor Birkle, Councilor Gundersen, Councilor Sundeen, Chair Catt, Vice Chair Mason, Committee Member Preheim, Committee Member Dunton

Motion made by Scholl and seconded by Dunton to recommend the council explore options to add a fee on tourism and other events for public safety.

Voting Yea: Mayor Scholl, Council President Chilton, Councilor Birkle, Councilor Gundersen, Councilor Sundeen, Chair Catt, Vice Chair Mason, Committee Member Dunton

Voting Nay: Committee Member Preheim

Motion made by Preheim and seconded by Birkle that Council look at GO Bond for the public safety facility.

Voting Yea: Mayor Scholl, Councilor Birkle, Councilor Gundersen, Councilor Sundeen, Chair Catt, Vice Chair Mason, Committee Member Preheim, Committee Member Dunton

Voting Nay: Council President Chilton

Motion made by Preheim and seconded by Mason that Council look at a Gas Tax.

Voting Yea: Mayor Scholl, Councilor Birkle, Councilor Gundersen, Councilor Sundeen, Chair Catt, Vice Chair Mason, Committee Member Preheim, Committee Member Dunton, Council President Chilton

ADJOURNMENT – 8:24 p.m.



BUDGET COMMITTEE ORIENTATION WORKSHOP

Thursday, January 11, 2024, at 6:00 PM

DRAFT-MINUTES

Members Present:	Mayor Rick Scholl Council President Jessica Chilton Councilor Mark Gundersen Councilor Russell Hubbard Councilor Brandon Sundeen Chair Lew Mason Committee Member Ivan Salas Committee Member Jennifer Gilbert Committee Member Jennifer Massey Committee Member Steve Toschi
Members Absent:	None
Staff Present:	Gloria Butsch, Finance Director - Budget Officer John Walsh, City Administrator Jamie Edwards, Accountant II- Budget Committee Secretary Jennifer Johnson, Accountant III Suanne Bishop, Library Director Tina Curry, Contracted Event Coordinator Bill Monahan, Contracted City Attorney
Others:	Brady Preheim Gary Graves Robyn Sephanie Patterson

6:00 P.M. Call to Order

WELCOME & INTRODUCTIONS

Finance Director Gloria Butsch welcomed members and thanked them for coming and volunteering, followed by a roundtable of introductions from Council and Committee members. Committee member Steve Toschi asked Contracted City Attorney Bill Monahan if he was advising the administration, Monahan answered his role within the firm is to advise the City Council, providing general advice to the City.

Committee member Jennifer Massey asked if they should appoint a chair and vice chair since the Committee was all present. Butsch advised they could do that and clarified there was not going to be a process of reviewing the proposed budget during this meeting.

APPOINT CHAIR

Motion made by Massey and seconded by Councilor Russell Hubbard to nominate Lew Mason as Chair of the Budget Committee.

Voting Yea: Mayor Scholl, Council President Chilton, Councilor Gundersen, Councilor Hubbard, Councilor Sundeen, Chair Mason, Committee Member Salas, Committee Member Gilbert, Committee Member Massey, Committee Member Toschi

GROUND RULES

1. Local Budget Pre-Meeting

Butsch reviewed pre-meeting topics for Budget Committee discussions and advised Committee members that they cannot meet or speak with each other about the fiscal year 2025 Budget, as it must be included in a public meeting.

Mayor Rick Scholl declared that there has already been exparte contact between Mr. Toschi and his guest, (Gary Graves), and Councilor Mark Gundersen. Scholl did not receive the information and wants to know, at this meeting, who received the information. Toschi stated he had a problem with the exparte contact as the communication the mayor was referring to was about the past budget. Toschi stated he will declare an exparte contact he has had around discussion on Police funding and what to do about that along with general discussion on water bill levy and how much they could put there. Councilor Brandon Sundeen stated the document being referred to was forwarded to him by Mr. Toschi. Toschi shared it was a review of the past budget and ideas and problems that were identified within it, nothing about the proposed budget was discussed.

Monahan stated it was authorized for Committee members to independently review and gather information on the prior budget and share it with Council and Committee members. Once the proposed budget is presented all discussion on the proposed budget must be held in public meetings. The proper process for sharing future information with Committee members would be to go through the Budget Officer. Scholl stated exparte contact includes verbal conversations as well. Council President Jessica Chilton, stated, as Monahan shared, there has been no exparte contact with the sharing of the review document on prior budget. *(Secretary notes: the review document of the prior budget was shared with all Committee members following the meeting)*

PROCESS OVERVIEW

2. Citizens Guide to Budget Law

Butsch reviewed the budget calendar timeline, which outlines the internal process, Committee process and public process.

PRESENTATION

Butsch reviewed a presentation on the budget process and Committee roles.

Reviewed Budget Calendar and timeline. Outlines the internal process, Committee process and public process.

Committee Member Jennifer Gilbert asked how the Committee would meet before the Council's next session. Butsch advised the proposed budget was not ready to be discussed. Massey stated they feel the Budget Committee is expected to investigate the past budget and have a thorough understanding of the past and know why and what they are approving of going forward. Chair Lew Mason agrees there should be more meetings and discussions prior to the scheduled meeting from the budget calendar.

Butsch advised that is not the process, suggested they go to Council with their asks. Massey feels the process should change so that it includes the Committee in more meetings and with the process. Massey asked if this was a citizen meeting or administrative Committee. Gilbert clarified that in past experiences Committees were able to call additional meetings and wanted Monahan to answer if they are allowed to call additional meetings.

Toschi asked to clarify that the Committee is authorized to discuss and work together on past budgets without it being in a public meeting. Butsch confirmed. Gilbert asked to confirm that the Committee could call an emergency meeting if needed. Butsch confirmed they could, however there are staff requirements and public notice timeline requirements and public comments.

Monahan confirmed the Committee can put requests for past information in writing and can ask for additional meetings. Further stating another orientation meeting could be held to discuss past information and fact finding.

Presentation Resumed

The goal is to give the Committee the proposed budget in advance of the first meeting allow time to review and submit questions. This is not normal practice, traditionally the proposed budget is given to the Committee the day of the first meeting.

Any changes from the Committee should be made before it is presented to Council.

Budget Process

The Budget Process: Overview

- The Budget Officer (Finance Director) prepares the **Proposed Budget** in consultation with City staff
- The Budget Committee reviews, revises, and approves the budget
 - Then it becomes the **Approved Budget** (to be referred to the City Council)
- The City Council holds a public hearing, makes further revisions, and adopts the budget
 - It now becomes the **Adopted Budget**
 - The Adopted Budget is the City's legal budget – making appropriations and levying taxes

The Budget Committee

- Consists of City Council and equal number of appointees
- Primary roles
 - Hear the Budget Officer's budget message and receives the proposed budget
 - Hold public meetings
 - Hear public comments/input
 - Review and discuss the Proposed Budget
 - Make revisions to the Proposed Budget
 - Approve the budget
 - Approve each tax rate or dollar amount

Budget Structure

Budget Structure

- Budget is organized by Fund
 - A Fund is a self-balancing set of accounts used to record estimated resources (beginning fund balance and revenues) and requirements (uses and ending fund balance) for specific activities and objectives
- All resources and requirements must be budgeted
- All resources and requirements must balance
- Estimates of resources and requirements must be made in “good faith”

Common Types of Funds

Common Types of Funds

- **Governmental Funds**
 - General Fund
 - Special Revenue Funds
 - Debt Service Funds
 - Capital Projects Funds
 - Reserve Funds
- **Proprietary Funds**
 - Enterprise (Utility) Funds
 - Capital Project Funds

St. Helens Fund Structure

St. Helens Fund Structure

- **Governmental Funds**

- **Operating**

- General Fund

- **Special Revenue Funds**

- Community Development Fund
 - Community Enhancement Fund
 - Visitor & Tourism Fund
 - Street Fund

St. Helens Fund Structure (cont.)

- **Capital Projects Funds**

- Streets SDC Fund
 - Parks SDC Fund
 - Public Safety Fund
 - Urban Renewal Fund

- **Internal Service Funds**

- Public Works Operations Fund

St. Helens Fund Structure (cont.)

- **Proprietary Funds**

- **Operating**

- Water Fund
 - Sewer Fund
 - Storm Fund

- **Capital Projects**

- Water SDC
 - Sewer SDC
 - Storm SDC

Butsch further explains that the SDC funds are System Development Charges that are billed to developers when they develop a property. The funds are used to increase our system capacity based on that development.

Butsch explained the budget document is required to have specific columns of data. The required columns include the actual numbers from the previous two years, the adopted budget for the prior year and the proposed, approved and adopted budget of the current year. This year, they will add the estimated yearend balance of the current year before the proposed budget for the next fiscal year.

Revenue

Where does the money come from?

- *Top Revenue Drivers*

- Property Taxes
 - Franchise Fees
 - State Shared Revenue
 - Licenses & Permits
 - User Fees & Charges

Property Taxes

- Oregon Law allows local governments to levy three types of property taxes:
 - Permanent Rate Levy
 - Local Option Levy
 - General Obligation Bond Levy (either as a rate or as a fixed dollar amount)
- St. Helens currently levies only the first type.

The Permanent Rate Levy was set in 2005. St. Helens is the lowest because at the time there was a lot of industry providing a lot of revenue, so the property tax rate need was lower and locked in at the lower rate of \$1.9078 per \$1,000 of assessed value. This rate cannot be changed. This was given by the State of Oregon at that time. Toschi asked if any City has been able to challenge the State on the permanent rate due to change in industry. Butsch stated it was not her knowledge, Scholl stated the League of Oregon Cities has been trying to make this happen for the last five years.

Different types of expenditures

Butsch shared the different types of expenditures as recurring and one-time expenditures. One-time revenues such as grants should not be used on recurring expenditures. Toschi asked if a grant was received for a three-year period if that can be used towards recurring expenses. Butsch stated it would not be considered recurring if it's for a specific purpose, such as a grant Recreation received for staffing a specific program for a specific period.

Fund Balance

What is Fund Balance?

- Fund balance is the difference between the Assets (how much we have, primarily cash) and Liabilities (how much we owe).
- St. Helens reserve fund balance policy is 20% of general operating expenditures.

Debt

Let's get clear regarding debt

- Things you **CAN** pay for with debt:
 - Facilities
 - Infrastructure
 - Land / Property
 - Vehicles & Equipment
- Things you **CANNOT** pay for with debt:
 - Personnel
 - Maintenance
 - Supplies & services

Toschi asked if there was a statute on debt, Butsch said yes but would need to look it up.

Butsch requested that the Committee email all questions, to give staff time to review and answer all questions then all Q&A's will be shared to everyone at the public meeting.

Massey asked if department heads would be at additional meetings to help in answering questions, Butsch confirmed yes, they would. Further advising at the first Budget meeting, staff will make a presentation on their departments. After that

meeting, Committee members will be asked to email all questions to be compiled again into a Q&A and discussed at the following meeting.

Toschi asked if the Budget Committee could ask for additional documentation, Butsch confirmed, they can request additional documentation with a consensus that the document would be relevant.

Public comment

Once the Budget document is released to the Committee, copies must be available to the public, allowing for public comments during the meeting.

Toschi asked what happens if the budget doesn't get approved. Butsch advised it must be approved by June 30.

Monahan followed up on the question for State Statute on Debt ORS287A.050 (2) and states, unless the City Charter has a lesser limitation, than a City may not issue or have outstanding general obligation bonds that have a principal amount exceeding 3% of the real market value of the taxable property in the City.

OVERVIEW OF CURRENT FY2024 BUDGET

The Committee reviewed the current 2023-2024 Budget document.

Sundeen asked what the process looks like when working with the department heads to come up with the proposed budget. Butsch reviewed the current process.

Massey asked if we were within any violation of not being within our reserve policy of 20%. Butsch advised the reserve policy is set by Council, so yes, we are technically in violation if not meeting that but there were no legal repercussions. Toschi asked what year the reserve was set; Butsch did not know. Toschi asked how falling below reserves would affect our credit rating. Butsch said it could, we are currently at credit of AA, with being below on our reserve fund balance at 15% this could lower our credit rating if it was determined to be detrimental to operations. Toschi asked about credit rating for URA, Butsch advised the URA is a separate agency with its own credit rating.

Hubbard asked when department heads come forward with a project for higher request how that works. Butsch advised that is an internal process, some go to Council for Supplemental Budget and Budget Adjustment for current year expenses. Chilton confirmed during the budget process, staff could come to the Council to explain their needs within the budget. Butsch stated that would be in the presentation from the departments.

Butsch reviewed the structure of the budget document using the current year document and pointed out some different features and data within the document.

Toschi asked how debt would be reported, if they took out a loan, if that was considered revenue. Butsch confirmed as revenue and under the specific funds budget, it would be a line item for debt as the revenue. The debt service is shown in separate categories showing the principal and interest payment. Butsch showed where all debt services were in the budget document.

Toschi asked, if Council approves debt but has not been taken, would it be in the budget document. Butsch said if it was identified and approved during the building of the budget, then yes it would. Toschi asked how they would find approved debt, that has not been taken out yet, Butsch said yes, the only approved debt that has not been taken out is within the URA so it wouldn't be in this budget document. Chilton asked if the Public Safety bonds was URA, Butsch advised no, that is a separate fund. The proceeds were received in 2021 and still have not expanded those, they are in history. City Administrator John Walsh explained in the debit summary on page 81, show all the debt and projects. Debts on pages 81 and 82 were reviewed and discussed.

Massey asked about the debt services for Cascades property. Walsh explained that within the purchase contract if there was no revenue coming in from the property that payment did not have to be made. If the property went 20 years without revenue, the debt would go away.

Massey asked about what miscellaneous revenue is, for example page 26; what does Miscellaneous include. Butsch shared that she would not put any large numbers such as loan proceeds in miscellaneous and didn't know the answer to the question off hand and would need to research it. Toschi asked if at the next meeting the Committee a breakout could have what the miscellaneous income includes, Butsch would provide that.

Toschi asked if the 2022-2023 budget numbers have come in and if the Committee could see them. Butsch said the Council will receive the audit and presentation at the next meeting. Toschi asked if it was in the same format, Butsch said no, but that would be closer formatted at the budget proposal with the actual numbers.

Toschi said having actual numbers for 2022-2023 will help in making decisions on the new budget. Toschi asked when Butsch could provide the Committee with the actual numbers. Butsch said that was a big ask because it would take additional time to format the data in the way they are asking. Scholl advised the audit will be available, the formatting would take more time.

Butsch stated will be able to generate a budget to actual report from the software, but that it will be in a different format than the budget book.

Toschi stated he had Gary Graves review our current budget document and had some feedback, asked if he could share it with the Committee now, to review and take home to look it over for the next meeting. Butsch stated they were authorized. Scholl said in the future, this information should have gone to the Budget Officer in advance then shared to all, not just a few.

ADJOURNMENT

Butsch asked, that they continue the process for the Committee to email all questions so that they could be compiled for everyone by the next meeting.

Toschi and Gilbert would like another meeting before April to discuss and ask questions before the next meeting. Mason would like to be more involved in the process. Toschi, states the Committee needs to review the past actual budget to come with their questions and have another meeting asap. Massey stated they would like another budget orientation meeting to discuss and understand the past and current budget. Butsch asked the Committee to give her a day or two to look over all the calendars to come up with some date options. Toschi requested that the next orientation meeting be no later than February 15 to allow time to receive actual numbers from prior budget and have a URA meeting and come up with their questions.

Massey thanked Butsch for the presentation and clarified that she wants the education and information to be fully knowledgeable.

Motion: Toschi moved to reconvene no later than February 16, 2024, at 5:00 PM in the same location. Butsch advised she cannot guarantee staff will be ready by then. Gilbert seconded. Ivan asked how much time Butsch would need to determine how much time would need to Butsch said two days.

Restated Motion: Toschi moved to reconvene no later than February 15, 2024, at 5:00 PM in the same location, Massey asked to clarify that the motion would be to set a date to send a notice not a set meeting date.

Butsch asked for Monahan to clarify that the Budget Officer sets the process and didn't know that compelling the Budget Officer and staff of date certain outside of the approved calendar was conducive to the process. Monahan shared that if they were only meeting in orientation to bring information forward, that it falls outside the formal process set by statute, so if they are only preparing the Committee with information, which is fine to follow the typical process for advertising public meetings. Massey commented the concern, was ending the meeting tonight without a date on the calendar that it may not happen in a timely manner. Monahan said it is appropriate to provide direction that the intent is to meet by February 15.

Restated Motion: Toschi moved to reconvene no later than February 15, 2024, at 5:00 PM in the same location to have another orientation meeting and seconded by Massey.

Voting Yea: Mayor Scholl, Councilor Gundersen, Councilor Hubbard, Councilor Sundeen, Chair Mason, Committee Member Salas, Committee Member Gilbert, Committee Member Massey, Committee Member Toschi

Mason asked for a hard copy of the budget. Gundersen thanked everyone for volunteering on the Committee. Butsch reiterated it was very helpful to get as many questions as possible ahead of the meeting, at least a couple days before the meeting. Toschi suggested having questions submitted as early as possible, Mason suggested by Monday or Tuesday of next week, Gilbert reminded them about the audit being shared next Wednesday, Toschi said to have questions in by the end of next week.

ADJOURNMENT- 8:28 p.m.



BUDGET COMMITTEE ORIENTATION WORKSHOP

Thursday, February 15, 2024, at 5:00 PM

DRAFT-MINUTES

Members Present:	<p>Mayor Rick Scholl Council President Jessica Chilton Councilor Mark Gundersen Councilor Russell Hubbard Councilor Brandon Sundeen Vice Chair Lew Mason Committee Member Ivan Salas Committee Member Jennifer Gilbert Committee Member Jennifer Massey Committee Member Steve Toschi</p>
Members Absent:	None
Staff Present:	<p>Gloria Butsch, Finance Director - Budget Officer John Walsh, City Administrator Jamie Edwards, Accountant II- Budget Committee Secretary Jennifer Johnson, Accountant III Suzanne Bishop, Library Director Tina Curry, Contracted Event Coordinator Bill Monahan, Contracted City Attorney</p>
Others:	<p>Brady Preheim Stephanie Patterson Nick Hellmich Molly Matchak</p>

5:00 P.M. Call to Order-Continued from January 11, 2024

Review of Minutes

1. January 11, 2024, Minutes

Review Submitted Questions and Staff Responses

Finance Director Gloria Butsch read all Committee questions and answers, a copy of which is included in the archive packet for this meeting.

Additional questions/comments:

Question 1 – Butsch Directed the Committee to page 54 of the 2023 final audit showing the actual ending balance and stated there was a page like this for each of the funds in the audit document. Butsch advised, the final document was received yesterday, February 14, 2024, and provided to the Budget Committee today.

Question 2- Butsch shared a revised QRT 2 budget report. Committee Member Steve Toschi asked if the QRT 2 budget report was in their handouts, Butsch said it was. Toschi asked if the QRT 2 report was in the budget audit, Butsch advised it was not, as the QRT 2 report is for fiscal year 2024 and the audit is for fiscal year 2023. Butsch further stated the beginning fund balance on the QRT 2 2024 report is the ending fund balance in the audit report for fiscal year 2023.

Toschi asked what the ending balance was from ARPA funds. Butsch did not have that available. Butsch advised page 6 of the audit document was the balance sheet for government funds. The line item of unearned revenue, in the General Fund, is a combination of property tax receivable, and ARPA. It shows again in the Community Development Fund. Unearned revenue is attributed to ARPA as well.

Question 3 – Page 29 for the 2023/2024 Budget is a chart showing all the authorized positions.

Question 4- Toschi asked what the current projections are for year-end 2024; Butsch advised that was not available at this time.

Question 5- Butsch will review a presentation at the end of all the Q&A's on the reserve balances, rules, and definitions.

Question 6 – No additional comments/questions

Question 7 - No additional comments/questions

Question 8 - Committee Member Jennifer Massey asked where to find the rules for the ORS. Butsch answered on the Secretary of State website. Contracted City Attorney Bill Monahan advised that it might be the Department of Revenue.

Question 9 - No additional comments/questions

Question 10- Toschi asked when they would be available. Butsch advised at the April 25 meeting.

Question 11- Toschi asked what the title of the revised report was called, Butsch advised it was 2nd QRT report, printed for those who asked. Toschi, asked to have it in electronic copy, Butsch advised we will send this report electronically.

Question 12- Massey requested to discuss the funds that do not require reserves, Butsch advised will discuss that during the reserves review.

Question 13- Butsch advised in the audit, on page 72 it showed how to identify shortfalls in the variances. All the budget to actuals shows in the same format. Massey asked what 'miscellaneous' line items were for. Butsch would need to run a report to know what was in there.

Question 14- Massey asked if the \$150K was a wash from the lease revenue and asked to clarify that. Butsch advised, per the agreement with Boise, if the City was not making revenue, the City would not pay Boise revenue sharing. Mayor Rick Scholl clarified, it was not a wash, the total revenue was \$350K, \$150K would be going to Boise, \$150K would go to the General Fund.

Question 15- Massey asked what the average in the decline was within Oregon, if there was any kind of benchmark. Butsch advised there are economic reports the State puts out. Massey asked if Butsch had reviewed them. She responded, she receives updates at conferences. Massey asked, in her opinion how St. Helens compared. Butsch stated probably a little worse with everything going on with the loss of industry. Massey referred to hearing the City's budget is where it's at because of Cascade closing. She asked to confirm that was not the entirety of the budget problem. Butsch and Scholl confirmed it was not. There are multiple factors such as the decline in multiple industries closing over the years, added to the low property tax rate, increase in price to do business, and the ARPA funds all contributing to the budget short falls. Scholl agreed the city cannot keep up at this rate with inflation, while deserved, the cost to provide services is exceeding revenues.

Toschi stated it goes back to petitioning the State on our established property tax rate. Committee Member Jennifer Gilbert stated there was a meeting at State for this issue and as Butsch had stated, the shortfall is seen in other cities. Councilor Hubbard stated it was all based on Measure 5.

Monahan shared in response to question #8 where the legal authority was on State Shared Revenues. It is within ORS221.760, there is also a document titled 2023 League of Oregon Cities State Shared Revenue Fund Report.

Question 16-Butsch shared the ARPA tracking report. Toschi asked for an electronic copy. Butsch advised it will be sent out. Massey asked if staff were hired with temporary funds. Butsch confirmed there are. She believed the intent and goal was that after ARPA the City would be able to continue to pay for those positions.

Question 17-Massey stated the assumption was correct. The question was meant to be for 2023/2024 budget and if there was an estimated available right now. Butsch said no it is typically done around the 15th. Massey asked if it will be sent out when it's done. Butsch confirmed it will be sent out.

Question 18-Massey asked to have them sent out.

Question 19-No additional questions or comments

Question 20-Massey asked if there were any apartments/housing that are not paying for it. Butsch said they all are paying for it. Chair Lew Mason heard units like the new apartments were not being charged the fee. Butsch advised that was not correct, they are, they do not pay property taxes.

Question 21-Butsch reviewed page 34 of the budget document to show where to identify revenue. Gilbert asked why the library was not collecting fines. Library Director Suzzane Bishop stated it was a national movement to help serve the community. Gilbert asked about paying a lost fee. Bishop stated that was a different fee that goes to the General Fund account.

Question 22- No additional questions or comments

Question 23- No additional questions or comments

Question 24- Butsch shared the rate scheduled created by Donovan Enterprises. Massey asked to confirm citizens could expect a rate increase, Butsch advised yes.

Question 25- Butsch advised the report received on January 17, did not have the closing entries for December 31, 2023. Toschi asked about tourism since that runs through December 31, 2023.

Question 26-Massey asked if that (Oregon Budget Manual) was something they had, Butsch advised it was included in the welcome packet.

Question 27- No additional questions or comments

Question 28- No additional questions or comments

Question 29- Massey confirmed that the storm and sewer projects were not special projects but covered in rates.

Question 30- No additional questions or comments

Question 31- No additional questions or comments

Question 32- Butsch stated the loan documents Massey asked about on the funds not spent yet, and what has been spent. Toschi asked about the funds that have not been expended and would like some evidence on where those are. Butsch advised that was a new question that can go into the next Q&A.

Question 33- Massey stated it looked like the Recreation program was self-sustaining. Butsch advised it is between grants and program fees. Toschi asked if Parks & Recreation Manager Shanna Duggan could provide a report on the number of kids in the program. Scholl said she provides that in Council reports, believes it was around 70 currently. Council President Jessica Chilton said Duggan would present to the Committee. Butsch advised at the April 25, meeting the Committee would have a chance to talk to all department heads and their programs.

Question 34- Massey stated she thought Butsch had stated previously the retiree was accounted for, Butsch said it is something they track, and it changes based on their vacation accruals. It is not in the 2024 budget as the retirees are

estimated to retire in FY2025, if they retired in 2024, that would come out in contingencies. Gilbert asked if that estimate was accounted for somewhere, Butsch reiterated it was not in the FY2024 budget.

Question 35- Massey stated she was confused on the subscriptions, set up, and start up. Massey asked if the start-up fee was already paid. Butsch advised it was paid in FY 2024. Scholl shared that the Council was informed that Massey had to excuse herself from discussion on Police Budget. Monahan stated he is hearing discussion today on past budgets to get information and that Massey would need to declare a conflict or potential conflict of interest if discussing police compensation. Monahan said at this time, the discussion was not placing the budget process in jeopardy. Massey said on page two of the Ethics document the City provided that the document discusses the potential or actual conflict of interest is on budget considerations for fiscal year 2025. Monahan referred all people to the Ethics Commission. Toschi asked Monahan that at the beginning of the budget process in April that if anyone has concerns on conflicts that it should be disclosed at the beginning, Monahan reiterated that bringing up potential conflicts at the beginning meeting was a good practice, but the individuals would need to make a declaration every time at every meeting a discussion item comes up. Further stating the meeting today was not relevant as this is a workshop going over past information. Scholl wanted it discussed for potential ex parte contact and that it should be declared every meeting. Mason asked for a definition of ex parte; Monahan states it means from outside. It is advised that members get information and feedback from the community members, share the knowledge that is gained during the meeting. Mason asked if he talks to a member of the Committee outside meeting if that was ex parte. Monahan said not necessarily, when a meeting with a quorum is held not in a public meeting as it could lead to a serial meeting in violation of public meeting law. Example would be person one, talks to person two, then two talks to three, if it goes on to person five, could be going towards serial meeting violation. Toschi asked to clarify, the committee should not be talking about the 2025 Budget, Monahan said the orientation to provide foundation information, so the Committee is up to date on Oregon Budget Law and what information the City has now, so when the proposed budget is presented, they had the information needed to decide.

Question 36- No additional questions or comments

Question 37- No additional questions or comments

Question 38- No additional questions or comments

Question 39- No additional questions or comments

Question 40- No additional questions or comments

Question 41- No additional questions or comments

Question 42- Butsch advised the ending fund balance cannot be used in supplemental budget or in the case of contingencies, but reserves can. This is why ending fund balances are budgeted in reserves. Massey asked if reserves have been used, Butsch advised not this year and did not know yet if it would be needed for supplemental budget.

Question 43- No additional questions or comments

Question 44- No additional questions or comments

Question 45- No additional questions or comments

Question 46- No additional questions or comments

Question 47- No additional questions or comments

Question 48- Butsch reviewed ARPA spreadsheet to identify recurring positions. Gilbert asked if IT was in General Fund and that was why it wasn't in the IT budget. Butsch advised it used to be accounted for in a different fund, it is now in the General Fund. Toschi asked if the \$315K for this year has been received. Butsch advised it is in the unspent funds. Chilton asked to confirm there is a plan for the funds to be spent this year, Butsch confirmed.

Councilor Sundeen asked if the time frame was known when the funds were received. Butsch advised the money was given in large lump sums and then allocated to spend over a three-year plan.

Reserves

- Butsch shared a slideshow on what reserves are. When the reserve was set at 20% it was not a law. It is the best practice to account for unexpected expenses. It is the City's goal to maintain 20% reserve, but it can be used. Toschi stated there were consequences to not maintaining 20% reserve as our policy states such as bond ratings. Chilton said it's important to know, the purpose of reserve funds is for emergent situations. Butsch stated we needed a Budget that does not dip into reserves for recurring expenses. Mason asked what percent will have dipped into reserves. Butsch advised did not have that information at this time.
- Toschi said at looking at the adopted budget for last year, it has starting reserves of \$1.89 million in reserves in the General Fund, but the ending audit has reserves of \$1.25 million with a shortfall of \$660,000 in reserves in the General Fund. He said it looks like our General Fund is short about \$1.1 million and asked if that sounded accurate. Butsch declined to answer as was not on topic. Toschi said, acknowledged, that questions would be for the next meeting. Toschi stated for the next meeting, he wanted to know what the actual shortfall in the General Fund is, and to see charges to the other funds for the General Fund. Continued discussion on hypothetical charges and revenue sources to the different funds.

Conversation on Budget Process

- Mason asked when they will receive the proposed budget. Butsch advised, during the April 25 meeting. Mason asked if they could receive it any sooner. Butsch said, that is the goal.
- Scholl asked Butsch to discuss the process of putting together the budget. Butsch said staff have until March 15th to put together their budgets as Butsch works on revenue estimates and Public Works puts together Capital Improvement plans. Once everything is ready, Butsch puts them all together and reviews with staff to identify any changes needed. Gilbert asked if that was a process the Committee could attend. Butsch said not really, they are working internally. Scholl advised the department heads will be at the April 25 meeting to present. Butsch stated the goal is to have the proposed budget to the Committee by April 15, so they had 10 days to review it and come up with questions before the April 25 meeting.
- Gilbert asked to confirm they do not have to approve the budget on April 25, that they had until June 30. Butsch advised that the Committee must approve in time for the Council to adopt on June 5 and went over the Budget calendar and three meetings currently scheduled.
- Mason asked to confirm that at the April 25 meeting that they would be presented with a balanced budget adding to the reserve. Butsch stated that wasn't being answered and reminded that they cannot talk about the future budget in this meeting.

Urban Renewal Agency (URA)

- Massey asked if any of the project expenses currently being paid could have come out of URA instead of Community Development Fund. Butsch advised the URA will be paying the debt, while Community Development Fund has been paying for administrative services. City Administrator John Walsh shared, the URA has been accumulating funds and has not had an expense. Massey asked if any of the expenses paid out of the Community Development Fund could have been paid out of URA. Walsh responded to be paid out of URA, it would need to be part of the URA plan.
- Butsch said when URA was established it started at zero. Getting projects going, the expenses were paid out of the Community Development Fund until URA grows. Then they could charge back the URA. Mason asked what the charge back looks like. Walsh said the URA will be paying the debt service for the waterfront debt. Chilton asked how far they can back bill. Walsh stated they can go back to the start of the URA.

Other Business

- Councilor Russ Hubbard asked if the next budget would reflect the Cascades payout. Walsh said that came in this fiscal year. Toschi asked where that was being applied to. Butsch stated, it was going into Community

Development. Gilbert asked if it could be moved. Butsch said there is a process of interfund loans that she did not like doing.

- Massey asked what Timber Revenue was used for. Walsh advised it was used to economic planning. Massey asked if the central waterfront could be used in URA, Walsh said no.
- Toschi asked what the number is the City is contractually obligated to pay the Police. Butsch advised personal services are in the budget. Toschi stated the plan this current year, sounded like Council is considering shifting the public safety fee to cover police. Chilton said this is not the place to discuss this and it is not in Butsch's scope. She said it is not her place to answer a question like that. Massey stated they thought it was already decided to do that. Butsch stated it was not voted on. Toschi stated it was on the agenda for the next Council meeting.
- Mason, stated back to this meeting, he feels we have enough information to review and can wait until the April 25 meeting. Massey said since they just received the audit today, she feels they need an additional meeting to ask questions on the audit and URA before the presentation. Butsch stated she prefers not to have another orientation meeting as it takes a lot of staff time, and the staff is trying to work on the proposed and current budget. Scholl said he would like to make a recommendation following Mason's comment, to submit questions and have staff email the responses out. Gilbert would prefer a meeting but was okay to submit questions and have them emailed back to all. Butsch said could take and respond to the Q & A within two weeks and could post the Q&A on our website, so it was available for the public.
- Gilbert asked what happens if it is not adopted by June 30 and is it government shut down. Butsch responded, she did not foresee that happening.

Motion: Motion made by Mayor Scholl to have the Committee submit questions to staff by February 29 and have answers provided a week later, emailed to Committee, and posted online. Committee Member Ivan Salas seconded.

Discussion: Toschi thinks should allow two weeks for responses. Scholl amended motion to allow two weeks on response.

Vote: Yea: Mayor Scholl, Council President Chilton, Councilor Gundersen, Councilor Hubbard, Councilor Sundeen, Chair Mason, Committee Member Gilbert, Committee Member Toschi. Nay: Committee Member Massey

Adjourned- 7:46 p.m.

Respectfully submitted by Jamie Edwards, Accountant II



CITY OF ST. HELENS

Proposed Budget 2024/2025

www.sthelensoregon.gov





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of St. Helens
Oregon**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morill

Executive Director

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History of St. Helens, Oregon

St. Helens is a Columbia River community rich with history and culture. Situated on the beautiful Columbia River, St. Helens offers views of Mt. Hood, Mt. St. Helens, and Mt. Adams. A pleasant hour drive to the west takes you to the Oregon coast while a half-hour drive to the southeast takes you into the Portland metropolitan area. St. Helens is well situated for many outdoor activities, including boating, fishing, walking, running, biking, hiking, golf, disc golf, and much more. St. Helens is the county seat for Columbia County and the largest city in the county with a population just passing 15,000 residents.

The city is at the confluence of the Columbia River, Lewis River, and Multnomah Channel, and less than three hundred yards from the northern tip of Sauvie Island. Both Highway 30 and a railroad freight line between Portland and Astoria dissect the town a mile and a half from the river.

On their expedition to the Pacific Ocean in 1805, Lewis and Clark made a stop in what is now St. Helens. In the mid-1800s, the location attracted those who sought potential ports along the lower Columbia and the Willamette River.

Henry Knighton saw the deep channel along an expansive-rocky ledge with shoreline access and bought the site in 1847 as part of a 640-acre preemption land claim. Knighton named his town Plymouth and began selling lots. By 1850, Knighton had changed the town's name to St. Helens in recognition of Mount St. Helens, the volcano that dominates the horizon thirty-nine miles to the northeast.

Over the 1800s and 1900s, St. Helens' major industries included timber, rock quarries, and shipbuilding. These industries were supported by transportation infrastructure in the city, including a deep-water port and a rail line that was completed in 1883.

St. Helens and the adjacent town of Houlton merged in 1914, raising the population to 2,500 people. It was the heyday of the timber industry, and the continued operation of companies such as St. Helens Lumber and St. Helens Pulp and Paper enabled the community to endure the worst effects of the Great Depression.

After World War II, St. Helens relied on timber-industry jobs to sustain its economy. In 1954, the city reached a population of 5,000 and embraced its five wood-products companies in promoting itself as a "Payroll City." The county's old-growth forests disappeared, however, and so did most of the related jobs at the same time.

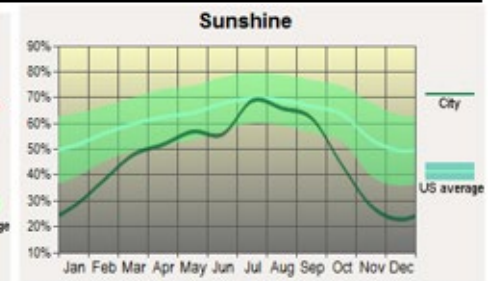
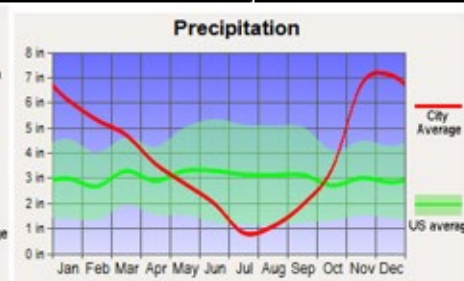
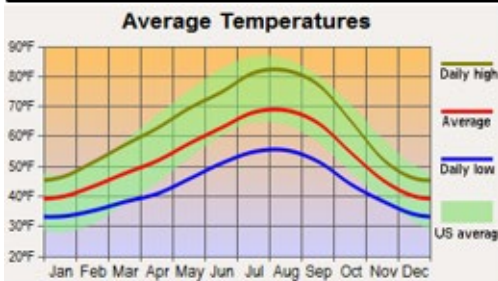
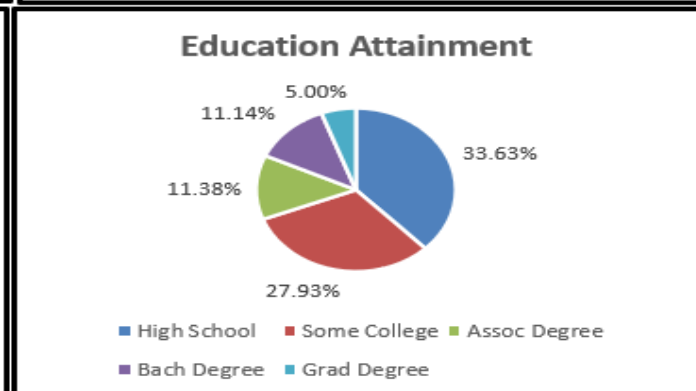
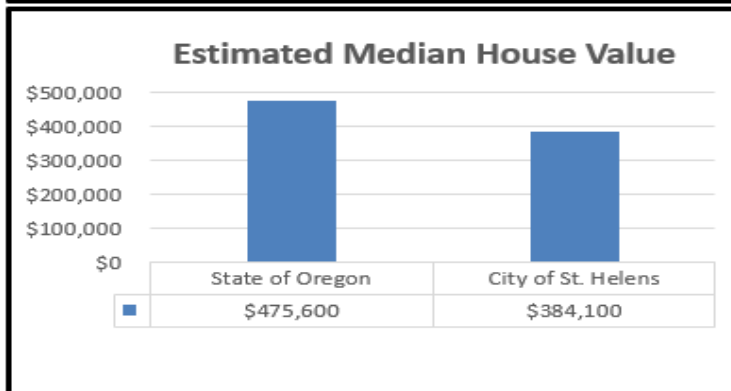
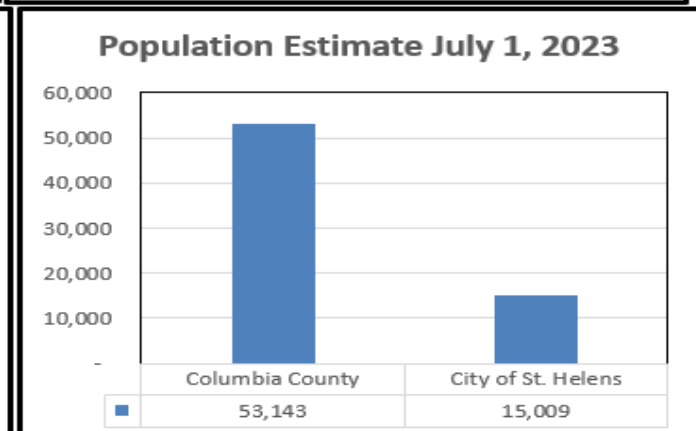
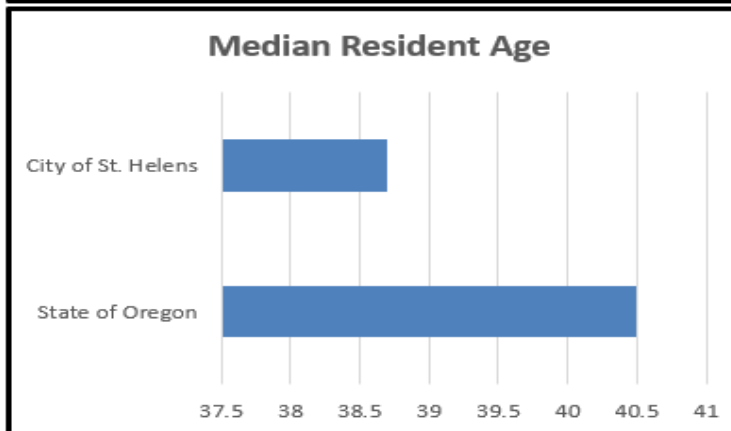
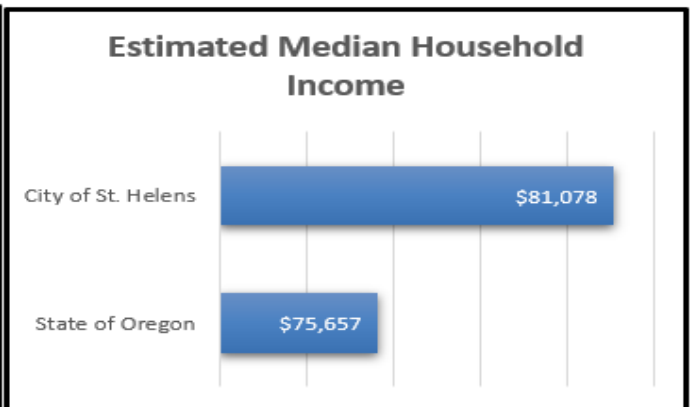
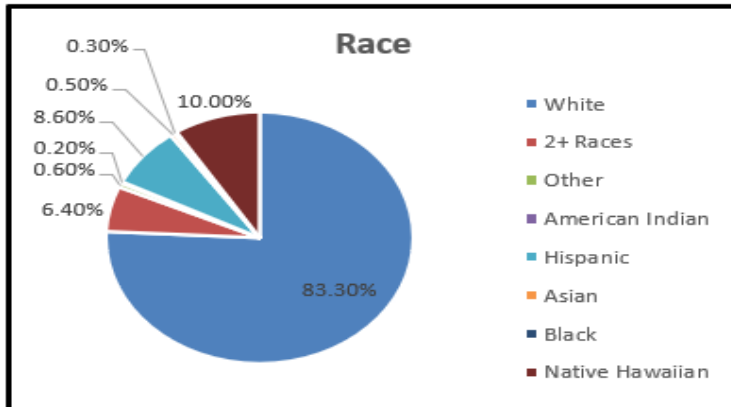
Today, the St. Helens Riverfront District features a Nationally Registered Historic District encompassing 10 blocks, which includes residences and civic buildings dating back over a century. The City of St. Helens is currently overseeing a Waterfront Redevelopment Project. The project aims to reclaim almost 280 acres of formerly industrial riverfront property to serve the community in new ways. Phase One of the Streets and Utilities Extension Project is currently under construction with Riverwalk Project Phase One groundbreaking beginning in 2024.

St. Helens Riverwalk Project



www.sthelensoregon.gov/waterfront



City of St. Helens-Demographics

Demographic data and climate | city-data.com
 Population Estimate Reports | [Portland State University \(pdx.edu\)](http://portlandstate.edu)
 Education data | [Oregon's Regions \(oregonprospector.com\)](http://oregonprospector.com)

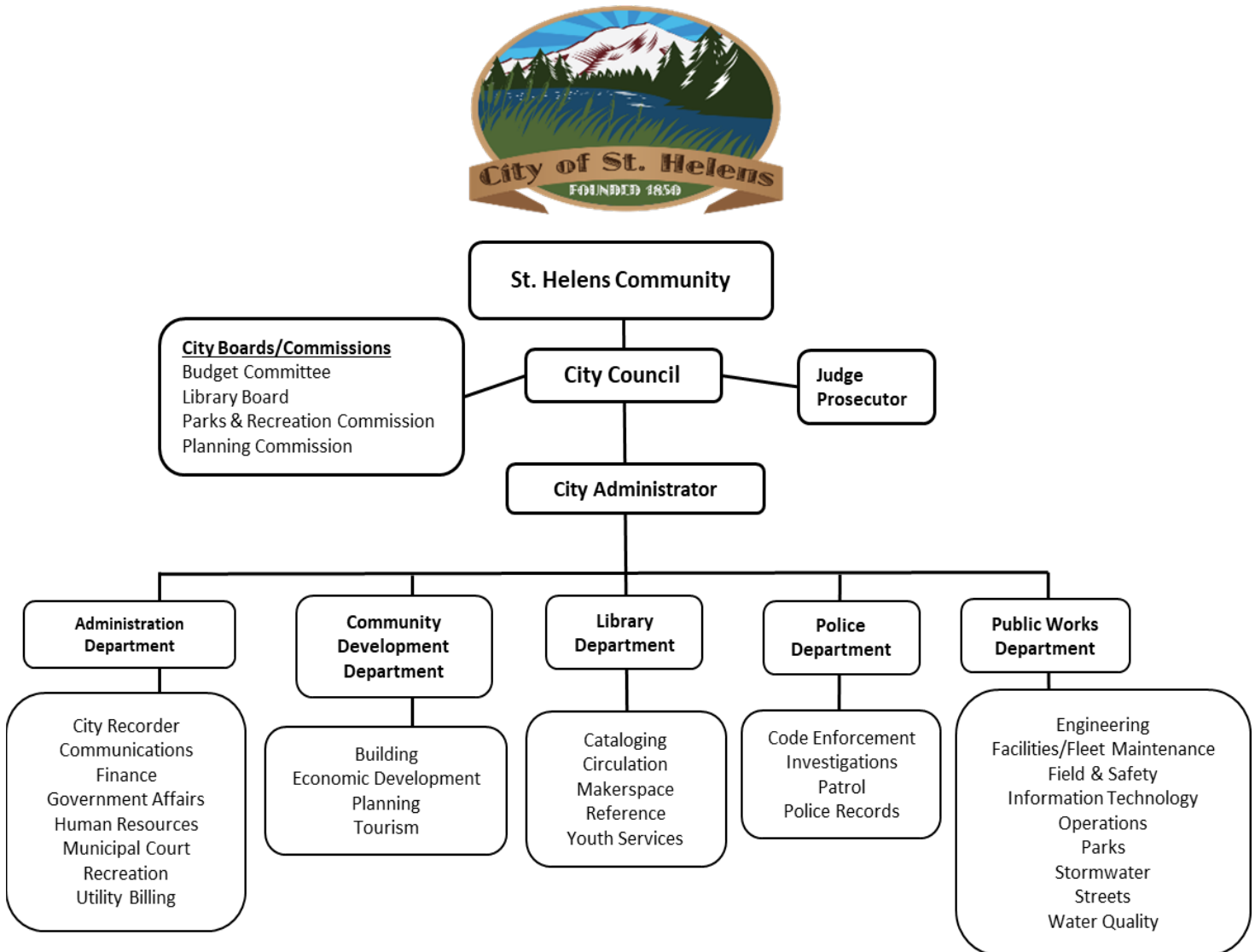
2023 Top Taxpayers in St. Helens

Owner Name	Tax Amount	RMV	AV
CASCADES TISSUE GROUP OREGON	\$928,606.23	\$57,256,340	\$57,256,340
ST HELENS PLACE APARTMENTS LLC	\$416,997.80	\$31,308,690	\$25,663,140
NWM PROPERTIES LLC	\$201,048.81	\$12,473,270	\$12,385,160
LETICA CORPORATION	\$189,010.02	\$11,732,620	\$11,652,870
PACIFIC STAINLESS PRODUCTS INC	\$188,405.46	\$12,842,220	\$11,606,740
NORTHWEST NATURAL GAS COMPANY	\$180,754.05	\$11,145,000	\$11,145,000
ARMSTRONG WORLD INDUSTRIES INC	\$154,322.45	\$9,515,270	\$9,515,270
ORPET	\$138,359.96	\$9,492,330	\$8,524,050
COLUMBIA RIVER PUD	\$131,855.62	\$8,130,000	\$8,130,000
WAL-MART REAL ESTATE BUSINESS TRUST	\$127,093.06	\$7,836,350	\$7,836,350
CASCADE TISSUE GROUP- OREGON INC	\$125,898.91	\$7,762,720	\$7,762,720
PORT OF ST HELENS	\$121,350.38	\$9,317,160	\$7,476,160
COLUMBIA COMMONS LLC	\$118,951.38	\$13,027,730	\$7,320,580
1771COLUMBIABLVO LLC	\$116,176.24	\$12,897,350	\$7,149,780
COMCAST CORPORATION	\$112,405.01	\$9,859,106	\$6,917,701
WESTON INVESTMENT CO LLC	\$99,674.90	\$6,183,190	\$6,142,790
NATIONWIDE HEALTH PROPERTIES INC	\$87,319.71	\$5,383,990	\$5,383,990
PORTLAND GENERAL ELECTRIC COMPANY	\$84,531.53	\$5,207,000	\$5,207,000
ACI REAL ESTATE SPE 127 LLC	\$76,776.08	\$5,110,280	\$4,725,000
CITY OF ST HELENS OREGON	\$74,040.90	\$4,565,240	\$4,565,240

City of St. Helens Map



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Organization Chart

The City of St. Helens operates as a council-mayor form of government consisting of a mayor and four council members, elected to non-partisan four-year terms. The City Council is governed by the City Charter and adopts ordinances which enact laws known as the [St. Helens Municipal Code](#). They also adopt resolutions that set policy or regulation.

City Council direct the financing, maintenance, and operation of all City departments keeping in mind the City's mission: developing and preserving the highest possible quality of life for our residents, businesses, and visitors; providing a safe and healthy environment within a sound economic framework; and providing leadership which is open and responsive to the needs of the community and works for the benefit of all.

Under the direction of the City Administrator, City department and division heads implement official policies of the Mayor and City Council by coordinating City services to provide quality, effective, and efficient services to St. Helens citizens.

Budget Committee**Budget Committee**

Mayor	Rick Scholl	<u>Term Expires</u> 12/31/2024
Council President	Jessica Chilton	12/31/2024
Councilor	Russ Hubbard	12/31/2024
Councilor	Mark Gundersen	12/31/2026
Councilor	Brandon Sundeen	12/31/2026
Citizen	Lew Mason	12/31/2024
Citizen	Ivan Salas	12/31/2025
Citizen	Jennifer Gilbert	12/31/2026
Citizen	Jennifer Massey	12/31/2026
Citizen	Steve Toschi	12/31/2026

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 five 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 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, 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:

- **Community Development Fund** - Accounts for economic development programs.
- **Community Enhancement Fund** - Accounts for grants and other dedicated funding for special community projects or programs.
- **Street Fund** - Receives and accounts for gas taxes used for operations and maintenance of the streets.
- **Tourism Fund** - Collects Transient Room Fees which are used to provide community and tourism activities.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital Projects Funds can be considered *governmental* or *proprietary* in nature. The City of St. Helens considers the public safety facility fund and the SDC funds as capital funds.

- **Public Safety Facility Fund** - This fund is used to track revenue and expenses for the construction and debt service of the new Public Safety Facility.
- **SDC Funds** - These funds are used for collection of development fees which are restricted to providing system improvements.

Proprietary Funds

Proprietary funds are used for the accounting of activities that a government operates like a business; referred to as Enterprise Funds. 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 (self-supporting).

- **Water Fund** - Accounts for the operations and maintenance of the City's water storage, filtration, and distribution infrastructure.
- **Sewer Fund** - Accounts for the operations and maintenance of the City's sewer collection and treatment infrastructure.
- **Storm Fund** - Accounts for the operations and maintenance of the City's storm drains.

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.

- **PW Operations** Used for Public Works operations.

Fiscal Year 2025 Budget Message

Honorable Mayor Scholl,
Members of City Council,
Members of the Budget Committee,
Members of the St. Helens Community,

We are pleased to present the fiscal year 2025 City of St. Helens proposed annual budget. Once again, this year's budget process has proven exceptionally challenging with difficult decisions necessary to maintain the City's financial health. The economic challenges from a competitive labor market and increasing costs for materials and supplies are just a piece of our budget challenges. Additionally, the loss of Cascades Tissue has been a major blow to the City and the local economy.

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. Just as in our message last year, 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. With an eye toward optimizing and maintaining services, the General Fund budget has been infused with one-time revenue in addition to not funding two ARPA funded positions.

As in previous years, this proposed budget is constructed to provide desired services to our community utilizing available resources. The community and City Council continue to express strong support for maintaining 24-hour policing and the construction of a new police station. The passage of the public safety levy in May is imperative to the ability to hire additional officers in FY2025.

The riverfront development continues to move forward with several construction projects underway throughout the coming year. This infrastructure investment will serve as the catalyst to attract investment in the riverfront district and improve the City's finances and livability. The City continues to see economic development interests at Industrial Business Park which will offset the impacts of Cascades Tissue closure. These investments will help provide a bright future for the City. This is truly an exciting time to be a part of the St. Helens community.

The following is a summary of changes for the FY2025 budget.

General Fund

The General Fund is proposing receipt, in the form of transfers of \$1.5M in resources, attributed to one-time revenues from the sale of surplus property, transfer of timber proceeds, and reallocation of interest earnings from the public safety fund. This infusion will maintain a 15% reserve balance in the General Fund. Though short of the 20% reserve policy, we maintain all the governmental services that are critical to a thriving community where people want to live, work and visit. However, we must continue to pursue sustainable revenues to eliminate reliance on one-time revenues, maintain a 20% operating reserve and continue to provide services.

Expenses within the General Fund are budgeted at an overall increase of 8.6% over FY2024 estimates. This is primarily in personnel services. There is a 23.5% increase in the police department budget and a decrease in most of the other departments of the General Fund. Again, there must be dedicated, sustained revenue sources in the very near future to meet the needs of all departments.

This budget proposes to utilize the accumulated interest earnings from the public safety facility fees, timber revenue and sale of surplus property.

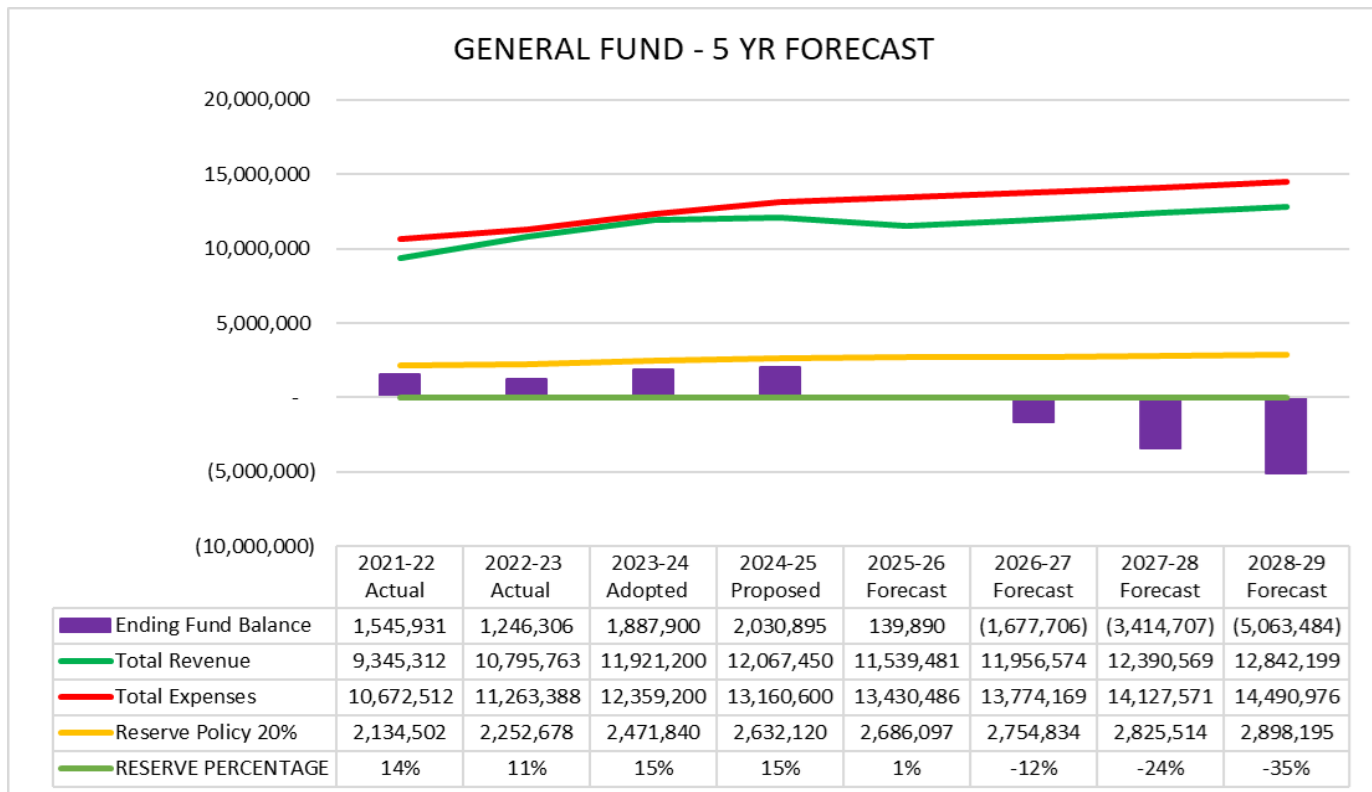
Fiscal Year 2025 Budget Message**Resources within the General Fund**

ARPA Grant funds will be used up by the end of FY2024. To continue to fund the rising costs for police services, there must be either the passage of the public safety levy or an increase in the public safety fee that is dedicated to police services. This use of one-time revenue coupled with the loss of industrial businesses will require new revenue sources to maintain the City's long-term fiscal health. Estimated resources for FY2025 and in the forecast include the assumption of successful passage of the public safety levy.

Expenses within the General Fund

As previously noted, expenses within the General Fund are proposed to increase 8.6% FY2024 estimates. These assumptions include a 4% COLA adjustment for AFSCME and 3% for Unrepresented, COLA for SHPA employees is not yet determined, however 4% has been calculated for budgeting purposes. There is also other higher-than-anticipated inflationary increases in insurance, materials, and professional services. There is also an additional \$200K added to the police department to cover the cost of two potentially retiring officers.

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 departments and a 3% growth in personnel services. Personnel services include 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 that will begin July 1, 2026. 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 significantly stress the City's financial condition.



Fiscal Year 2025 Budget Message**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

Special Revenue Funds**Tourism**

The Tourism program funding will continue to be held in the Tourism Fund. The City will continue to receive Lodging Tax revenues into the fund along with other dedicated and reserved revenues. The events' production will be managed by the third-party contractor where the contractor will manage the day-to-day operations of the program. The contractor will be responsible for producing income and expense reports for the City.

Community Development

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 has seen a large influx of funding from grants and loans in relation to continued development of the riverfront property, industrial business park, and central waterfront. These projects are and will be instrumental in economic development and economic recovery; helping to attract commercial and industrial businesses as well as tourism.

Community Enhancement

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. Most significant activity has been in support of recreation programs and a grant from Department of Energy for placement of solar panels at the library.

Streets

With limited funding available, Street projects will be limited to general street maintenance.

Capital Projects Funds**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.

Fiscal Year 2025 Budget Message**Public Safety Fund**

This fund is dedicated to the construction of the police station. The City will continue to use this fund for debt service payment for the remainder of the debt service agreement.

Enterprise Funds**Water Fund**

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 2.9 % for FY2025. 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. The effect of this rate adjustment on the average household will be an approximate \$0.72 increase.

Sewer Fund

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 7.4% for FY2025. The City recently updated its Wastewater Master Plan and identified many deficiencies in the collection system. In an effort to minimize the burden to rate payers, 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 FY2026. The anticipation of related debt issuance has been incorporated into the rate assumptions. The effect of this rate adjustment on the average household will be an approximate \$2.86 increase.

Storm Fund

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 \$0.18 rate adjustment for FY2025. The City's recently updated Storm Master Plan identified both capital projects and maintenance needs necessary to adequately operate the system. The effect of this rate adjustment on the average household will be an \$0.18 increase.

Internal Service Fund**Public Works Operations Fund**

The Public Works Operations Fund provides facilities maintenance services for City facilities and supports the Engineering Department.

Staff has performed professionally, creatively, and collaboratively in preparing this budget, and we thank them for their hard work. We also want to thank the City Council and the budget committee for their time and hard work ahead in reviewing this budget to ensure the priorities set forth in fiscal year 2025 reflect the objectives and priorities of the community.

Respectfully,

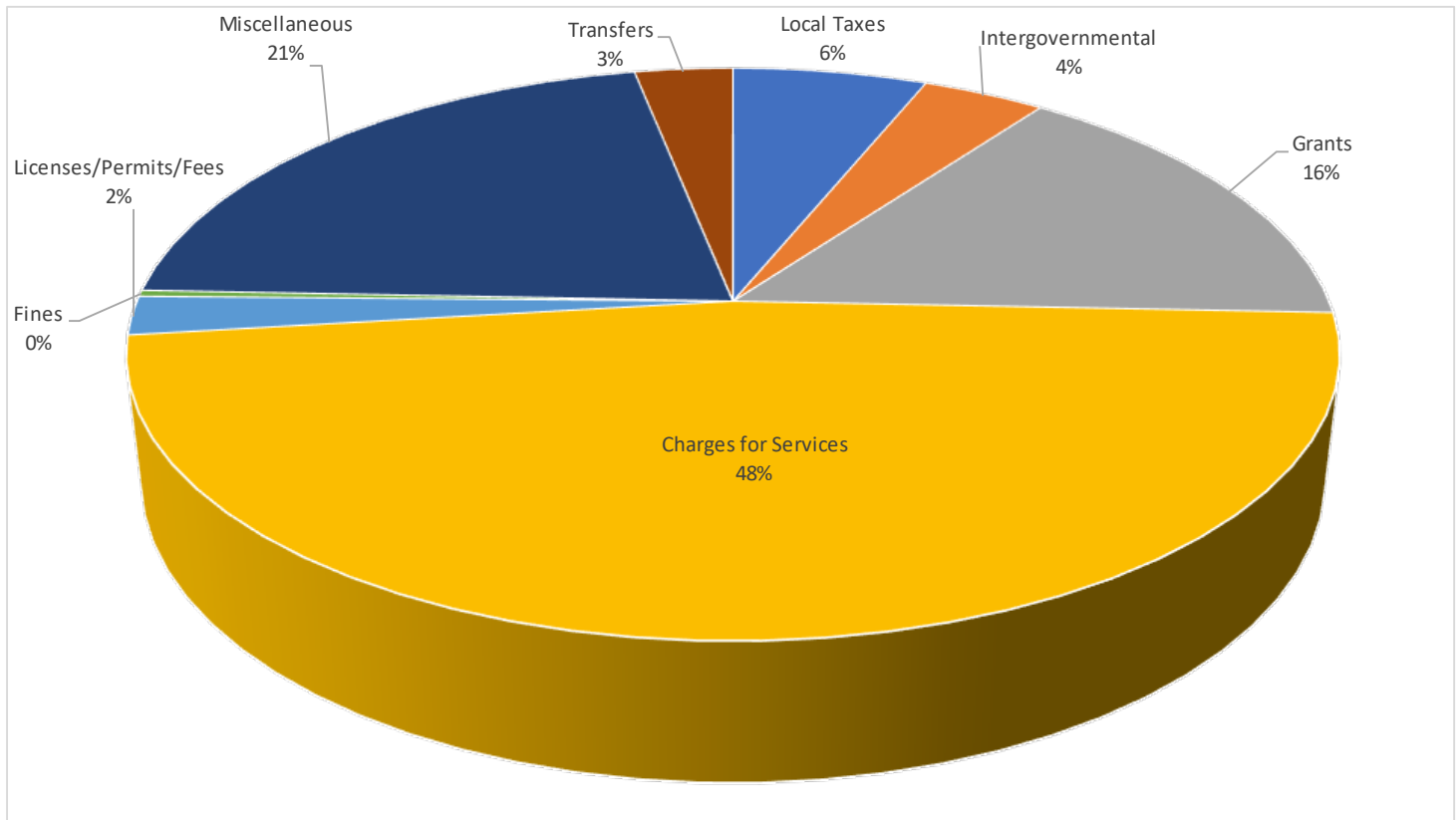
John Walsh	City Administrator
Gloria Butsch	Finance Director & Budget Officer

SUMMARY REVENUES

The City of St. Helens financial operations are accounted and budgeted for following the Governmental Accounting Standards Board. (GASB). The following chart is a summary of revenue sources and budgeted amounts for the fiscal year 2024-2025 by fund.

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Services Funds
Resources					
Local Taxes	2,802,060	165,000			
Intergovernmental					
Revenue & Grants	939,400	5,885,100		2,500,000	
Charges for Services	6,387,100		965,000	11,244,500	3,983,400
Fines	168,300				
Licenses, Permits & Fees	979,590	45,700			25,000
Miscellaneous	791,000	9,004,800	299,000	235,000	6,000
Transfer & Reimbursements	1,500,000				
Beginning Fund Balance	1,624,045	3,483,044	20,324,318	10,214,620	724,958
Total Revenues by Fund	15,191,495	18,583,644	21,588,318	24,194,120	4,739,358

Summary of Revenues
City of St. Helens
Proposed Fiscal Year 2025 Budget
Resources - Total \$84.3 Million



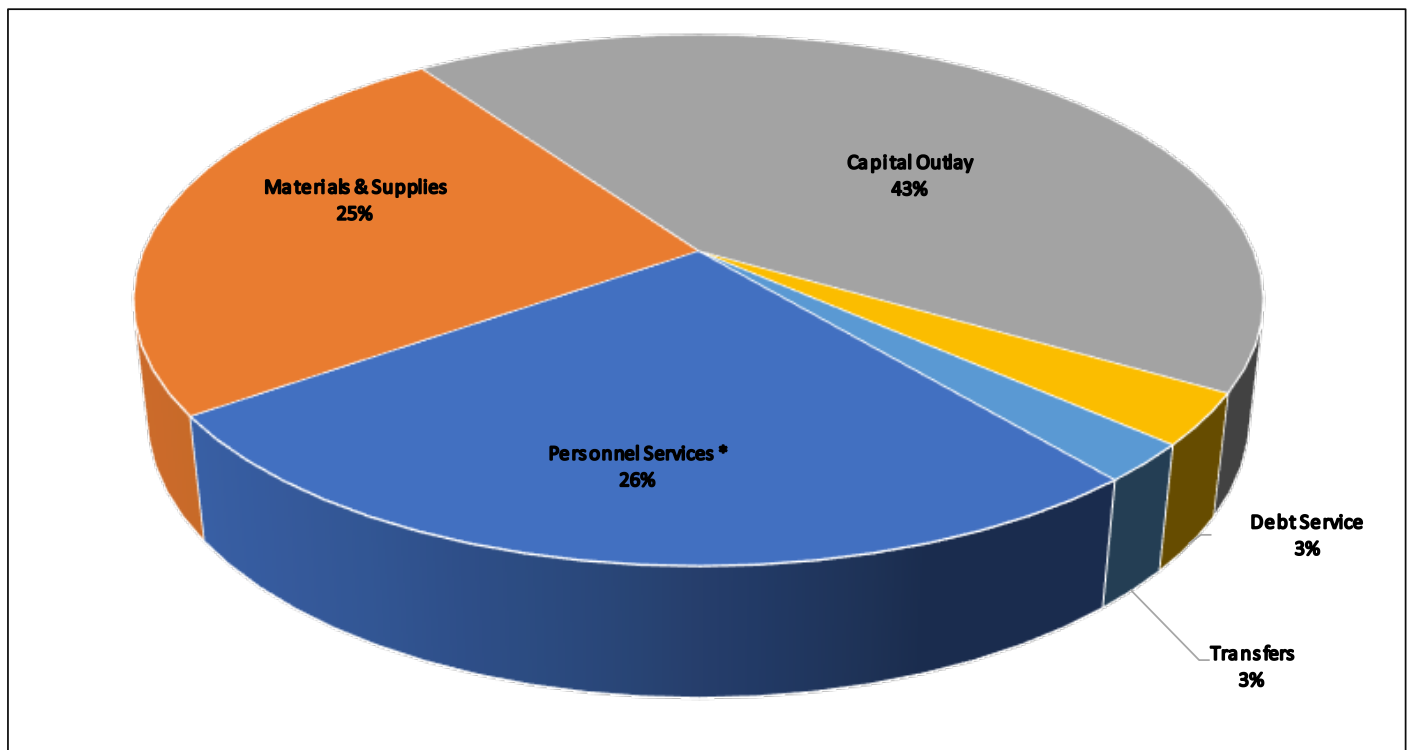
Revenue Classification	Adopted FY 2024	Proposed FY 2025	Amount Changed	Notes
Local Taxes	2,356,000	2,967,060	611,060	3% Growth
Intergovernmental	2,240,400	1,874,900	(365,500)	PY Street Contributions
Grants	7,596,100	7,449,600	(146,500)	CDBG - Water/Sewer
Charges for Services	23,139,200	22,737,000	(402,200)	Loss of Cascades sludge & utilities fees
Licenses/Permits/Fees	1,447,500	1,050,290	(397,210)	Decline in building & development
Fines	160,000	168,300	8,300	Court Fines
Miscellaneous	19,797,470	10,178,800	(9,618,670)	Timing of loan proceeds
Transfers	-	1,500,000	1,500,000	One-time revenues for General Fund support
	56,736,670	47,925,950	(8,810,720)	
Fund Balance Available	36,397,970	36,370,985	(26,985)	
Total Resources	93,134,640	84,296,935	(8,837,705)	

Summary of Expenditures

The following chart is a summary of expenditures budgeted for the fiscal year 2024-2025 by fund. A detailed breakdown of expenditures by department per fund is found in the corresponding fund pages within the budget document.

	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Services Funds	Total-All Funds
Expenditures						
Personnel Services	10,164,000	585,400		2,838,200	3,310,200	16,897,800
Materials & Services	2,996,600	5,106,718	524,500	6,663,610	673,000	15,964,428
Capital Outlay		10,485,600	11,733,800	5,164,200	100,000	27,483,600
Debt Services		118,660	752,750	1,131,040		2,002,450
Transfers		500,000	1,000,000			1,500,000
Contingency	1,000,000	1,481,537	7,577,268	5,237,660	656,158	15,952,623
Total Appropriated	14,160,600	18,277,915	21,588,318	21,034,710	4,739,358	79,800,901
Unappropriated						
Balance	1,030,895	305,729	-	3,159,410	-	4,496,034
Total Expenditures	15,191,495	18,583,644	21,588,318	24,194,120	4,739,358	84,296,935

Summary of Expenditures
City of St. Helens
Proposed Fiscal Year 2025 Budget
Appropriations - Total \$79.8 Million

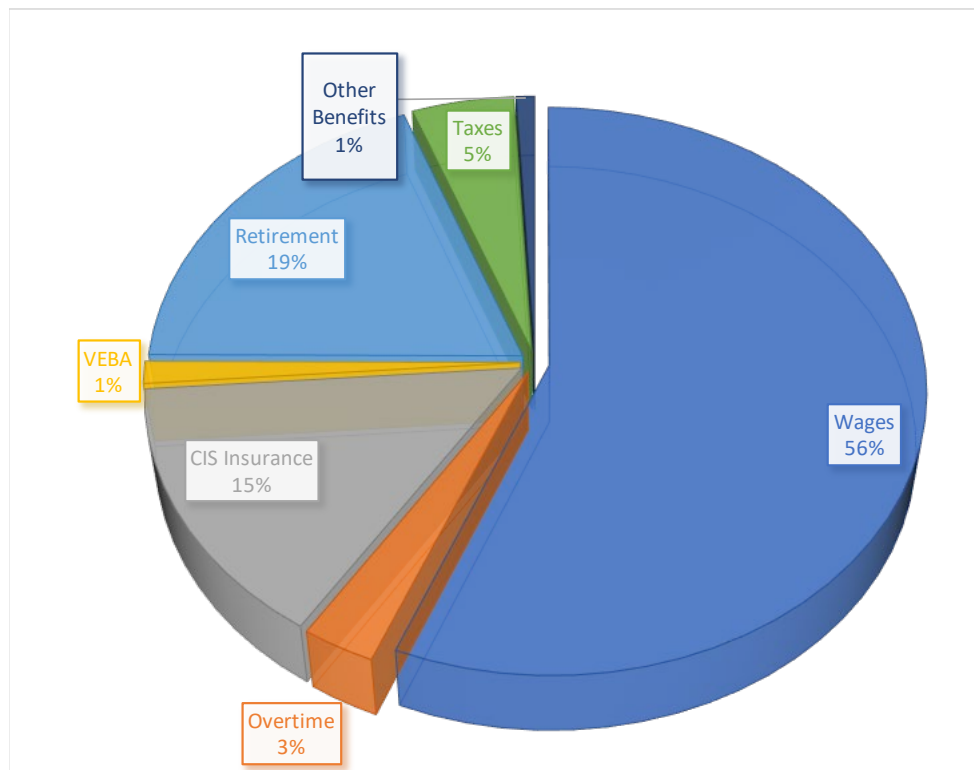


Expenditure Classification	Adopted FY 2024	Proposed FY 2025	Amount Changed	Notes
Personnel Services *	16,731,800	16,784,400	52,600	Increases in COLA, PERS, & Insurances, partial offset by vacant positions & layoffs
Materials & Supplies	15,005,570	15,964,428	958,858	Community Development Projects
Capital Outlay	42,177,500	27,483,600	(14,693,900)	Community Development Projects
Debt Service	1,910,400	2,002,450	92,050	Increased debt service for police station
Transfers	70,000	1,500,000	1,430,000	One-time revenues to General Fund
Contingency	14,437,870	16,066,023	1,628,153	
Total Appropriations	90,333,140	79,800,901	(12,160,392)	
Unappropriated	2,801,500	4,496,034	1,694,534	
Grand Total	93,134,640	84,296,935	(10,465,858)	

* PW Personnel Services Duplicate \$ 3,310,200 Also counted as revenue in PW Fund

Summary of Personnel

**City of St. Helens
Proposed Fiscal Year 2025 Budget
Personnel Services Costs \$13.7M**



Acct Name	Adopted FY 2024	Proposed FY 2025	Increase (Decrease)	* Insurance ** PERS	Other ***Factors
Wages	9,500,400	9,428,100	(72,300)	-	(72,300)
Overtime	348,300	487,200	138,900	-	138,900
CIS Insurance	2,509,100	2,475,600	(33,500)	95,000	(128,500)
VEBA	176,200	209,300	33,100	-	33,100
Retirement	3,224,700	3,231,600	6,900	-	6,900
Taxes	801,800	807,900	6,100	-	6,100
Other Benefits	171,300	144,700	(26,600)	-	(26,600)
Grand Total	16,731,800	16,784,400	52,600	95,000	(42,400)

* CIS Insurance increase 10% or 190K annually - 6 months increase \$95K

*** FY 2025 Position not funded for 2nd year & layoffs decreased budget by \$290k, added 4 police officer positions \$800k & two retirements payouts \$200K

Summary of Personnel

DEPARTMENT	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	23/24
Administration	1.0	2.0	2.0	2.0	3.0	4.0	3.0	3.5	3.5	3.5	2.5
Building	1.0	2.0	2.5	2.5	2.0	2.0	2.5	3.5	3.4	2.4	2.4
City Recorder	4.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Finance & UB	6.0	6.0	6.0	5.5	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Technology	-	-	-	-	-	1.0	1.0	2.0	2.0	2.0	1.0
Library	5.3	5.3	5.5	5.5	5.5	5.5	5.5	6.5	7.0	6.0	6.0
Municipal Court	2.0	2.0	2.0	2.2	2.0	1.6	2.0	2.0	2.0	2.0	2.0
Parks				4.0	4.0	4.0	4.0	4.0	3.6	4.5	3.5
Planning	1.0	2.0	2.0	2.0	2.0	2.0	2.5	2.5	2.4	2.4	2.4
Police	17.0	17.1	17.0	18.0	19.5	21.0	22.0	23.0	25.0	24.0	28.0
Recreation	-	-	-	1.0	1.5	1.5	2.5	4.9	3.5	2.5	2.5
	37.3	38.4	39.0	44.7	46.5	49.6	52.0	58.9	59.4	59.4	59.8
PW - Engineering	3.3	3.3	3.3	3.3	3.3	3.0	3.0	3.0	3.2	4.2	3.2
PW - Operations	17.0	18.0	18.0	14.0	14.0	15.0	15.0	16.0	14.0	11.0	11.0
PW - WWTP/ WFF	6.0	5.0	5.4	5.4	6.0	6.0	6.0	5.0	5.0	4.0	4.0
PW - Maintenance	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	4.0	3.0	3.0
	28.3	28.3	28.7	24.7	25.3	26.0	26.0	26.0	26.2	26.2	24.8
TOTAL FTE =	65.5	66.6	67.7	69.3	71.8	75.6	78.0	84.9	85.6	85.6	84.6

* PW Ops, Engineering

* Police - FY2025 will have 4 additional officers

* Library - FY2025 will have 1 unfilled position

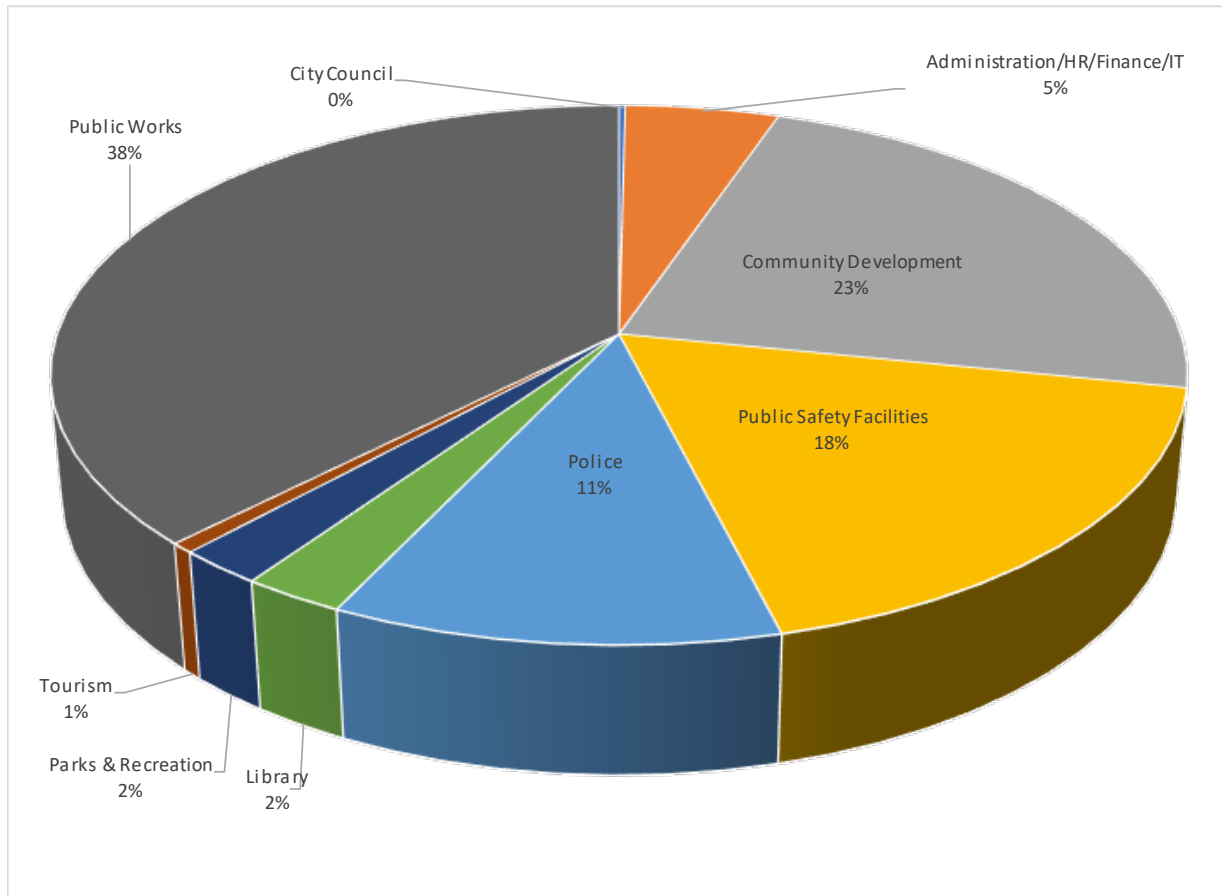
* Government Affairs position will be unfilled

* Building Inspector position will be unfilled

**ARPA funded positions will not be filled

Summary of Budget by Department

City of St. Helens
Proposed Fiscal Year 2025 Budget
By Function - Total Appropriation \$79.8M



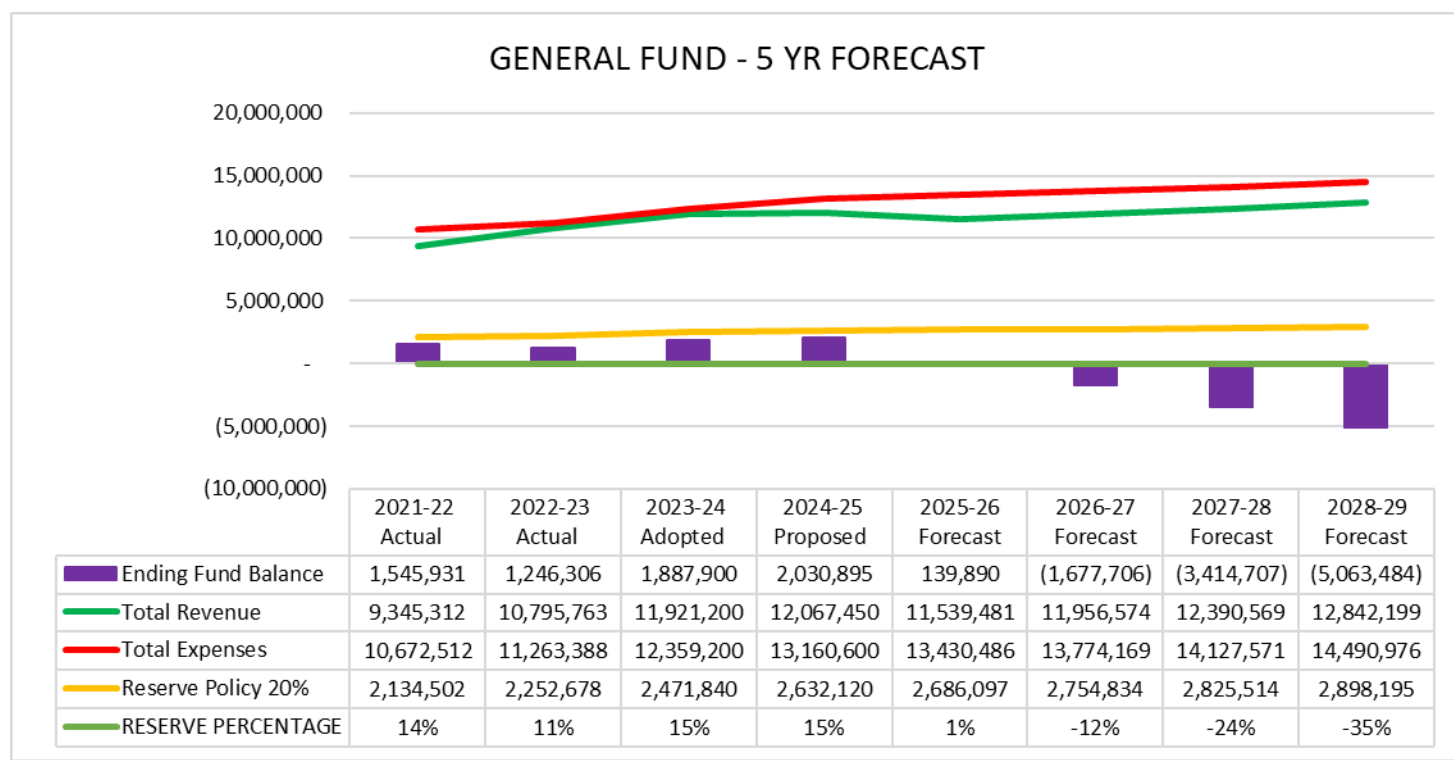
Budget by Function	Total	By Classifications				FTE
		Personnel Services	Materials & Services	Capital Outlay	Debt Service	
City Council	127,000	68,500	58,500	-	-	-
Administration/HR/Finance/IT	3,131,800	1,970,900	1,160,900	-	-	12.50
Community Development	14,188,420	774,600	3,720,300	9,635,600	57,920	4.50
Public Safety Facilities	11,052,750	-	300,000	10,000,000	752,750	-
Police	6,874,000	5,975,000	899,000	-	-	28.00
Library	1,581,200	651,700	229,500	700,000	-	6.00
Parks & Recreation	1,339,718	723,300	616,418	-	-	5.50
Tourism	370,000	-	370,000	-	-	-
Public Works	23,253,490	6,620,400	8,293,310	7,148,000	1,191,780	21.50
Subtotal	61,918,378	16,784,400	15,647,928	27,483,600	2,002,450	78.00
Transfers & Contingencies	17,566,023	-	-	-	-	-
Internal & GFS Services (net)	316,500	-	316,500	-	-	-
Total Budget	79,800,901	16,784,400	15,964,428	27,483,600	2,002,450	78.00

GENERAL FUND

The General Fund is the primary operating fund for the City. A government can only operate (report) one General Fund. The General Fund is organized and budgeted by departments. Each department budgets according to its functional requirements to provide the services within the department. Resources (revenues) are “pooled” the General Fund to support all departmental services. However, there are some exceptions; for instance, fees collected by the Building Department for permits are restricted for the purpose of building code inspection and enforcement.

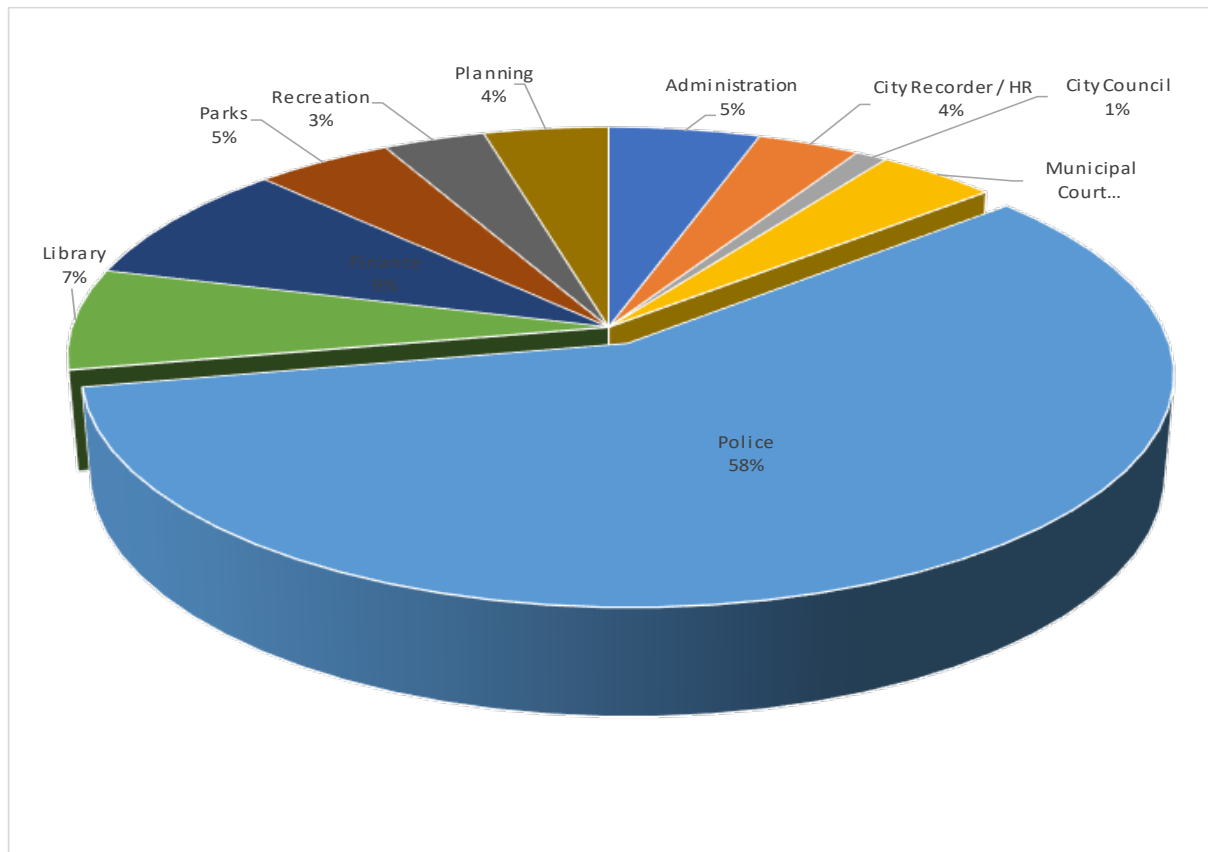
The General Fund operates with 13 departments:

- **Administration**
- **City Recorder / Human Resources**
- **City Council**
- **Municipal Court**
- **Police**
- **Library**
- **Parks**
- **Recreation**
- **Planning**
- **Building**
- **Information Technology**
- **General Services**



Summary of General Fund
by Department

Proposed Fiscal Year 2025 Budget
By Function - Total Appropriation \$79.8M



Budget by Department	Total	By Classifications				FTE
		Personnel Services	Materials & Services	Capital Outlay	Debt Service	
Administration	602,500	530,100	72,400	-	-	2.70
City Recorder / HR	409,900	324,900	85,000	-	-	2.00
City Council	127,000	68,500	58,500	-	-	-
Municipal Court	484,400	227,900	256,500	-	-	2.00
Police	6,874,000	5,975,000	899,000	-	-	28.00
Library	839,700	651,700	188,000	-	-	6.00
Finance	1,004,500	717,500	287,000	-	-	5.00
Parks	551,600	378,600	173,000	-	-	3.00
Recreation	406,800	344,700	62,100	-	-	2.50
Planning	497,000	403,500	93,500	-	-	2.40
Building	416,200	371,100	45,100	-	-	2.40
Information Technology	630,500	170,500	460,000	-	-	1.00
General Services	316,500	-	316,500	-	-	-
Total Budget	1,363,200	10,164,000	2,996,600	-	-	57.00

General Fund Summary

GENERAL FUND		2021-22	2022-23	2023-24	2023-24	2024-25
		Actual	Actual	Adopted	Est YE	Proposed
<u>RESOURCES</u>						
TOTAL GENERAL FUND REVENUE		9,345,312	10,795,763	11,921,200	12,241,926	12,067,450
TRANSFERS		31,860	168,000	-	134,700	1,500,000
FUND BALANCE AVAILABLE		2,841,271	1,545,931	2,325,900	1,246,309	1,624,045
TOTAL RESOURCES		12,218,443	12,509,694	14,247,100	13,622,935	15,191,495
<u>EXPENDITURES</u>						
PERSONNEL SERVICES						
Dept 701	Administration	571,136	605,374	655,300	613,000	530,100
Dept 702	City Recorder	293,234	288,561	310,500	301,050	324,900
Dept 703	Council	61,633	62,901	65,000	68,000	68,500
Dept 704	Court	211,615	207,125	219,000	212,290	227,900
Dept 705	Police	4,391,980	4,347,608	4,861,900	4,789,000	5,975,000
Dept 706	Library	619,774	614,488	643,300	618,100	651,700
Dept 707	Finance	664,753	740,543	704,900	658,600	717,500
Dept 708	Parks	348,471	346,671	480,200	435,000	378,600
Dept 709	Recreation	283,502	334,140	365,000	298,500	344,700
Dept 710	Planning	359,333	370,709	384,000	377,400	403,500
Dept 711	Building	449,174	471,634	505,900	348,800	371,100
Dept 712	Technology	-	292,513	318,500	304,700	170,500
Dept 715	General Services	55,024	-	-	-	-
TOTAL PERSONNEL SERVICES		8,309,629	8,682,267	9,513,500	9,024,440	10,164,000
MATERIALS & SERVICES						
Dept 701	Administration	77,599	86,149	37,900	53,900	72,400
Dept 702	City Recorder	59,518	76,474	82,500	91,250	85,000
Dept 703	Council	92,202	51,416	71,000	64,000	58,500
Dept 704	Court	227,376	220,450	252,700	255,000	256,500
Dept 705	Police	631,292	637,488	753,100	680,100	899,000
Dept 706	Library	287,389	146,998	194,500	185,500	188,000
Dept 707	Finance	401,269	489,830	371,000	561,600	287,000
Dept 708	Parks	111,789	135,709	146,600	142,200	173,000
Dept 709	Recreation	76,234	55,152	62,100	62,100	62,100
Dept 710	Planning	63,077	33,060	48,500	44,000	93,500
Dept 711	Building	57,181	33,014	50,400	43,100	45,100
Dept 712	Technology	-	388,436	485,000	450,500	460,000
Dept 715	General Services	277,958	226,945	290,400	341,200	316,500
TOTAL MATERIALS & SERVICES		2,362,883	2,581,121	2,845,700	2,974,450	2,996,600
CONTINGENCY						
Dept 715	Contingency	-	-	887,900	-	1,000,000
UNAPPROPRIATED FUND BALANCE						
Dept 715	Ending Fund Balance	1,545,931	1,246,309	1,000,000	1,624,045	1,030,895
TOTAL EXPENDITURES		12,218,443	12,509,697	14,247,100	13,622,935	15,191,495

General Fund - Revenue Detail

GENERAL FUND		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
RESOURCES SUMMARY						
Local Taxes		2,048,427	2,093,763	2,186,000	2,119,000	2,802,060
Intergovernmental		649,742	712,336	650,400	664,500	669,400
Grants		422,068	602,859	811,000	1,111,603	270,000
Charges for Services		5,141,461	5,537,703	6,470,300	6,901,823	6,387,100
Licenses, Permits, Fees		1,094,886	1,201,985	1,002,500	899,000	979,590
Fines		196,199	163,639	160,000	169,000	168,300
Miscellaneous Revenue		(207,471)	483,478	641,000	377,000	791,000
Transfers		31,860	168,000	-	134,700	1,500,000
Beginning Fund Balance Available		2,841,271	1,545,931	2,325,900	1,246,309	1,624,045
TOTAL RESOURCES		12,218,443	12,509,694	14,247,100	13,622,935	15,191,495
LOCAL TAXES						
Property Tax Revenue	100-000-31001	2,006,310	2,033,352	2,134,000	2,061,000	1,948,500
Previously Levied Tax	100-000-31002	42,117	60,411	52,000	58,000	53,560
Police Levy	100-000-31003	-	-	-	-	800,000
TOTAL LOCAL TAXES		2,048,427	2,093,763	2,186,000	2,119,000	2,802,060
INTERGOVERNMENTAL						
Cigarette Tax	100-000-32003	12,744	11,573	11,700	9,500	11,500
Alcohol Bev. Tax	100-000-32004	270,229	262,930	310,000	310,000	319,300
Revenue Sharing	100-000-32005	205,781	215,898	175,000	175,000	180,300
Cannabis Tax	100-000-32006	160,988	189,935	153,700	170,000	158,300
Intergovernt-Revenue	100-000-32007	-	32,000	-	-	-
TOTAL INTERGOVERNMENTAL		649,742	712,336	650,400	664,500	669,400
GRANTS						
Grants	100-000-33005	422,068	602,859	811,000	893,228	-
Grant - Planning	100-000-33005	-	-	-	15,000	60,000
Grant - Police	100-000-33006	-	-	-	500	-
Grant - Recreation	100-000-33007	-	-	-	170,000	210,000
Grant - Parks	100-000-33007	-	-	-	32,875	-
TOTAL GRANTS		422,068	602,859	811,000	1,111,603	270,000
CHARGES FOR SERVICES						
Dockside Services	100-000-34001	24,385	18,470	18,000	18,000	18,500
In Lieu of Franchise Fees	100-000-34003	892,573	505,032	1,010,000	1,513,308	1,099,100
GF Support Services	100-000-34004	3,006,000	3,770,000	4,316,300	4,316,300	4,332,500
Franchise Taxes	100-000-34006	1,139,363	1,238,595	1,120,000	1,047,215	930,000
Lien Searches	100-000-34025	14,326	5,614	6,000	7,000	7,000
Recreation Revenue	100-000-34031	114	-	-	-	-
Recreation Utility Fee	100-000-34032	64,700	(8)	-	-	-
TOTAL CHARGES FOR SERVICES		5,141,461	5,537,703	6,470,300	6,901,823	6,387,100
LICENSES, PERMITS, FEES						
Permits - Columbia City Bldg	100-000-35001	54,086	25,974	10,000	14,000	10,300
Fees - Business Licenses	100-000-35002	90,505	107,857	105,000	100,000	108,150
Permits - St Helens Bldg	100-000-35003	280,081	354,220	285,000	285,000	293,550
Fees - Bldg Admin	100-000-35004	26,940	22,923	25,000	20,000	25,750
Permits - Plumbing	100-000-35005	93,059	32,912	40,000	25,000	41,200
Permits - Mechanical	100-000-35006	29,213	60,802	60,000	30,000	61,800
Fees - Plan Review	100-000-35009	203,288	334,775	180,000	180,000	185,400
Fees - Library	100-000-35010	6,642	10,375	9,000	6,000	9,090
Fees - SDC Admin	100-000-35011	142,066	20,241	75,000	24,500	24,500
Fees - Planning	100-000-35015	16,138	40,710	23,000	26,000	23,700
Fees - Police Training	100-000-35016	7,104	5,634	5,500	5,500	5,600
Fees - Recreation	100-000-35018	145,764	181,957	180,000	180,000	185,400
Fees - Parks	100-000-35019	-	3,605	5,000	3,000	5,150
TOTAL LICENSES, PERMITS, FEES		1,094,886	1,201,985	1,002,500	899,000	979,590
FINES						
Fines - Library	100-000-36001	6,382	2,551	-	9,000	3,500
Fines - Court	100-000-36002	189,817	161,088	160,000	160,000	164,800
TOTAL FINES		196,199	163,639	160,000	169,000	168,300
MISCELLANEOUS						
Interest Earnings	100-000-37001	(254,722)	386,205	500,000	190,000	150,000
Misc - General	100-000-37004	34,049	81,092	125,000	171,000	125,000
Sale of Surplus Property	100-000-37005	-	-	-	-	500,000
Reimb - Courts	100-000-37009	13,202	16,181	16,000	16,000	16,000
TOTAL MISCELLANEOUS		(207,471)	483,478	641,000	377,000	791,000
TRANSFERS	100-000-38001	31,860	168,000	-	134,700	1,500,000
FUND BALANCE AVAILABLE	100-000-39001	2,841,271	1,545,931	2,325,900	1,246,309	1,624,045
TOTAL RESOURCES		12,218,443	12,509,694	14,247,100	13,622,935	15,191,495

ADMINISTRATIVE SERVICES

The Administration Services 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.

Goals for FY2025

- Attract industrial business tenants for the Industrial Business Park.
- Attract a new hotel development.
- Millard Rd property sale.

Staffing – Administrative services department includes the city administrator, one full-time communications officer, one part-time communications assistant, and one shared administrative assistant. The government affairs position that became vacant in April 2024, will remain vacant for FY2025.

	2021-22	2022-23	2023-24	2023-24	2024-25
ADMINISTRATION DEPT.	Actual	Actual	Adopted	Est YE	Proposed
PERSONNEL SERVICES					
100-701-50001 Wages	354,317	368,612	389,200	375,000	312,400
100-701-50004 Overtime	3,468	8,672	2,300	9,500	9,800
100-701-51005 CIS Insurance	72,506	79,825	88,200	79,000	71,400
100-701-51006 VEBA	6,052	7,113	7,600	7,100	6,000
100-701-51007 Retirement	107,678	113,220	131,200	115,000	100,200
100-701-51008 Taxes	26,739	27,538	31,600	27,000	26,000
100-701-51015 Other Benefits	376	394	5,200	400	4,300
TOTAL PERSONNEL SERVICES	571,136	605,374	655,300	613,000	530,100
MATERIALS & SERVICES					
100-701-52001 Operating Supplies	1,040	1,378	1,000	3,000	1,200
100-701-52010 Telephone	1,107	1,404	1,400	1,400	1,500
100-701-52011 Public Information	139	279	500	500	700
100-701-52018 Professional Development	7,583	10,321	10,000	10,000	10,000
100-701-52019 Professional Services	28,925	58,569	7,000	20,000	40,000
100-701-52027 IT Charges	25,000	-	-	1,000	1,000
100-701-52040 Communications	13,805	14,198	18,000	18,000	18,000
TOTAL MATERIALS & SERVICES	77,599	86,149	37,900	53,900	72,400
TOTAL EXPENDITURES	648,735	691,523	693,200	666,900	602,500

CITY RECORDER / HUMAN RESOURCES

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.

A significant change to the City Recorder's Office budget for FY2025 is an increase in Professional Services for attorney fees. The City saw a significant increase in the number of public records requests received in FY2024. Many public records requests require review by the City Attorney and a significant amount of staff time to process each request. There were several savings in the City Recorder's FY2024 budget. One item that was adopted in the FY2024 budget was for software that would track boards and commissions. Knowing early on in FY2024 that there were budget concerns, the City Recorder's Office opted to not implement that software which would have had a recurring annual subscription fee. This will help offset the increase in Professional Services for attorney fees.

Goals for FY2025

- Continue to provide high level services both internally and externally.
- Develop new member orientation program for City Council, boards and commissions.
- Review job descriptions to ensure legal compliance.

Staffing – There are 2 full-time positions consisting of the city recorder/human resources coordinator and a deputy city recorder.

	2021-22	2022-23	2023-24	2023-24	2024-25
CITY RECORDER / HUMAN RESOURCES	Actual	Actual	Adopted	Est YE	Proposed
PERSONNEL SERVICES					
100-702-50001 Wages	172,638	173,913	181,900	179,000	190,500
100-702-51005 CIS Insurnace	43,779	37,450	41,900	39,000	43,600
100-702-51006 VEBA	3,365	3,348	3,600	3,600	3,800
100-702-51007 Retirement	60,216	60,530	66,100	65,000	69,200
100-702-51008 Taxes	13,048	13,130	14,700	14,000	15,400
100-702-51015 Other Benefits	188	190	2,300	450	2,400
TOTAL PERSONNEL SERVICES	293,234	288,561	310,500	301,050	324,900
MATERIALS & SERVICES					
100-702-52001 Operating Supplies	1,601	1,887	2,500	2,000	2,000
100-702-52011 Public Information	8,009	201	1,000	9,000	11,000
100-702-52014 Recruiting Expenses	3,131	39,935	35,000	33,000	39,000
100-702-52018 Professional Development	19,093	5,046	6,500	6,250	6,000
100-702-52019 Professional Services	25,000	26,383	31,500	36,000	22,000
100-702-52027 IT Charges	-	-	-	1,000	1,000
100-702-52028 Projects & Programs	2,683	3,022	6,000	4,000	4,000
TOTAL MATERIALS & SERVICES	59,518	76,474	82,500	91,250	85,000
TOTAL EXPENDITURES	352,752	365,035	393,000	392,300	409,900

CITY COUNCIL

The City Council is made up of 5 elected officials. Each official is paid a stipend for their time and efforts on City Council and each councilor oversees specific departments throughout the City of St. Helens. These appointments are made by the mayor at the beginning of each term.

CITY COUNCIL	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
PERSONNEL SERVICES					
100-703-50001 Wages	57,225	58,434	60,100	63,000	63,400
100-703-51008 Taxes	4,378	4,461	4,900	5,000	5,100
100-703-51015 Other Benefits	30	6	-	-	-
TOTAL PERSONNEL SERVICES	61,633	62,901	65,000	68,000	68,500
MATERIALS & SERVICES					
100-703-52001 Operating Supplies	4,020	3,798	3,000	3,000	3,000
100-703-52013 Memberships	1,000	1,139	2,000	1,200	2,000
100-703-52018 Professional Developmer	3,307	7,660	8,000	10,500	8,000
100-703-52019 Professional Services	48,372	29,710	38,000	47,000	40,000
100-703-52027 IT Charges	25,000	-	-	500	500
100-703-52041 Community Support Fund	10,504	9,109	20,000	1,800	5,000
TOTAL MATERIALS & SERVICES	92,202	51,416	71,000	64,000	58,500
TOTAL EXPENDITURES	153,835	114,317	136,000	132,000	127,000

MUNICIPAL COURT

The Municipal Court is managed by the City Administrator. Court violations and trials are held at City Hall generally on Mondays and Tuesdays. 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.

Staffing – There are two full-time municipal court clerks, in addition to the contracted professionals.

MUNICIPAL COURT		2021-22	2022-23	2023-24	2023-24	2024-25
		Actual	Actual	Adopted	Est YE	Proposed
PERSONNEL SERVICES						
100-704-50001	Wages	116,538	121,004	124,600	124,000	129,500
100-704-50004	Overtime	159	196	-	140	-
100-704-51005	CIS Insurance	48,807	37,828	41,100	38,500	43,000
100-704-51006	VEBA	2,000	2,366	2,500	2,500	2,600
100-704-51007	Retirement	35,102	36,380	38,800	37,000	40,300
100-704-51008	Taxes	8,852	9,193	10,100	10,000	10,500
100-704-51015	Other Benefits	157	158	1,900	150	2,000
TOTAL PERSONNEL SERVICES		211,615	207,125	219,000	212,290	227,900
MATERIALS & SERVICES						
100-704-52001	Operating Supplies	970	2,127	1,200	6,000	3,000
100-704-52018	Professional Development	87	77	2,000	2,000	2,500
100-704-52019	Professional Services	201,320	218,246	249,500	246,000	250,000
100-704-52027	IT Charges	25,000	-	-	1,000	1,000
TOTAL MATERIALS & SERVICES		227,376	220,450	252,700	255,000	256,500
TOTAL EXPENDITURES		438,991	427,575	471,700	467,290	484,400

POLICE DEPARTMENT

The St. Helens Police Department provides quality and professional law enforcement services to the citizens of St. Helens by working with the community to reduce crime and improve the overall quality of life in St. Helens. This is done through community education in crime prevention, efficient and effective officer responses to emergencies, and providing internal leadership, strategic planning, and staff and policy development.

The St. Helens police department cooperates with local, state, and federal law enforcement to keep our community safe.

Administration - The Administration division is responsible for coordinating Police Department efforts with other departments, criminal justice agencies, and the community. It also works with regional, state, and national organizations to enhance the department's ability to ensure the safety of all persons in the community. The Administration division is also responsible for submitting an annual report, scheduling, training, requesting, and updating policies and procedures.

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

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

Code Enforcement - Ensures the livability of our city through enforcing city ordinances.

Records/Evidence Specialists - Are responsible for entering and maintaining all reports and records, as well as receiving, processing, and storing all evidence and department property.

Goals for FY2025

- Partnering with the Columbia County Sheriff's Office, implement a new report writing system that will improve the operational effectiveness of both agencies and reduce time away from proactively policing our city.
- Implement a take-home vehicle program that will address the lack of space for additional personnel to be housed inside the current police station and improve our police officer recruiting/retention efforts.

Staffing – The proposed budget includes 17 patrol officers (adding 4 new), 1 detective, 1 code enforcement officer, 5 sergeants, 1 lieutenant, the chief of police and 2 records evidence specialists. 2 of the new patrol officer positions can be funded for one year utilizing a portion of the accrued public safety fees; without the successful passing of the public safety levy, the 4 new patrol officer positions cannot be supported.

POLICE DEPARTMENT

POLICE DEPARTMENT	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
PERSONNEL SERVICES					
100-705-50001 Wages	2,400,712	2,309,599	2,565,900	2,550,000	3,060,000
100-705-50004 Overtime	234,482	336,114	300,000	360,000	435,000
100-705-51005 CIS Insurance	581,315	552,224	625,900	578,000	805,000
100-705-51006 VEBA	40,509	39,860	45,600	45,000	90,000
100-705-51007 Retirement	890,949	858,796	1,044,900	980,000	1,235,000
100-705-51008 Taxes	199,658	197,649	238,900	218,000	290,000
100-705-51015 Other Benefits	44,355	53,366	40,700	58,000	60,000
TOTAL PERSONNEL SERVICES	4,391,980	4,347,608	4,861,900	4,789,000	5,975,000
MATERIALS & SERVICES					
100-705-52001 Operating Supplies	85,295	81,308	90,000	90,000	90,000
100-705-52002 Personnel Uniforms Equipment	31,545	15,611	32,000	32,000	32,000
100-705-52003 Utilities	8,609	8,853	15,000	15,000	15,000
100-705-52006 Computer Maintenance	56,299	12,660	30,000	30,000	30,000
100-705-52010 Telephone	20,981	21,742	23,500	23,500	24,500
100-705-52014 Recruiting Expenses	1,984	23	5,000	5,000	5,000
100-705-52018 Professional Development	15,561	22,277	25,000	25,000	28,000
100-705-52019 Professional Services	36,745	37,871	39,000	39,000	45,000
100-705-52021 Equipment Maintenance	-	1,930	-	-	3,000
100-705-52022 Fuel/Oil	74,098	74,404	85,000	85,000	90,000
100-705-52023 Facility Maintenance	32,733	69,032	30,000	30,000	30,000
100-705-52027 IT Charges	74,000	-	-	2,000	3,000
100-705-52044 K9 Expense	-	36,554	5,000	5,000	6,000
100-705-52086 Tactical	1,620	27,048	12,600	12,600	13,500
100-705-52097 Enterprise Fleet	191,822	153,674	210,000	135,000	270,000
100-705-52098 Fleet Maintenance	-	41,647	28,000	28,000	28,000
100-705-52102 New Hire Equipment	-	4,179	15,000	15,000	60,000
100-705-52115 Report Writer	-	-	80,000	80,000	84,000
100-705-52117 Body Cameras	-	28,675	28,000	28,000	42,000
TOTAL MATERIALS & SERVICES	631,292	637,488	753,100	680,100	899,000
TOTAL EXPENDITURES	5,023,272	4,985,096	5,615,000	5,469,100	6,874,000

LIBRARY

The St. Helens Public Library is an essential community asset that provides many services in the library and through a growing number of online services focused on meeting the information literacy needs of all ages. This includes traditional library services such as story times for young children; summer reading programs, hands-on science, technology, engineering, art, and mathematics (STEAM) programs for youth; computers for public use; wireless internet access; a variety of programs for adults; and cultural passes. Additional services include electronic access to information such as downloadable e-audio, e-books, e-magazines and music, research databases, and digitized historical newspapers. When open, the Makerspace serves children, adults, families and the business community through one-on-one sessions, meetups, and classes. It is currently on hiatus due to the loss of the Makerspace technician position. The library partners with many community and governmental organizations and ensures that the building is a safe space for all. A recently established resource area serves small business owners and entrepreneurs, funded in part by GRO Oregon and with support from the Small Business Development Center.

Goals for FY2025

- Strengthen partnerships with community members and organizations.
- Develop sustainable operations of Makerspace.
- Continue to grow access to library services and resources.
- Support community with life-long learning opportunities.
- Complete installation of a fully-grant-funded solar panel array for use during community emergencies.

Staffing – The library has 4 full-time positions: the library director, two librarians, and one library technician, along with 4 part-time assistants for a total of 6 FTE.

LIBRARY DEPARTMENT		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
PERSONNEL SERVICES						
100-706-50001	Wages	383,912	394,296	414,300	400,000	421,300
100-706-50004	Overtime	403	-	-	-	-
100-706-51005	CIS Insurance	86,156	76,707	70,300	65,000	73,900
100-706-51006	VEBA	18,599	5,880	6,900	6,100	7,000
100-706-51007	Retirement	101,247	107,246	112,600	114,000	113,500
100-706-51008	Taxes	28,947	29,689	33,400	32,000	34,000
100-706-51015	Other Benefits	510	670	5,800	1,000	2,000
TOTAL PERSONNEL SERVICES		619,774	614,488	643,300	618,100	651,700
MATERIALS & SERVICES						
100-706-52001	Operating Supplies	15,232	6,580	7,200	9,200	7,800
100-706-52003	Utilities	16,552	19,911	22,000	20,000	22,000
100-706-52006	Computer Maintenance	10,669	6,307	12,700	14,000	16,200
100-706-52018	Professional Development	2,762	1,356	3,000	2,000	2,500
100-706-52014	Recruiting	4,762	-	4,000	2,000	1,000
100-706-52019	Professional Services	3,606	1,080	4,200	5,000	4,500
100-706-52023	Facility Maintenance	43,212	41,200	55,000	50,000	52,000
100-706-52027	IT Charges	127,500	-	-	3,000	3,000
100-706-52028	Projects & Programs	3,846	4,287	5,000	5,800	5,000
100-706-52031	Periodicals	831	603	3,800	2,000	2,000
100-706-52032	Digital Resources	9,618	18,363	16,600	20,000	21,000
100-706-52033	Printed Materials	31,659	31,361	40,000	38,000	34,000
100-706-52034	Visual Materials	4,072	5,058	6,000	4,000	4,000
100-706-52035	Audio Materials	4,191	217	5,000	3,000	3,000
100-706-52036	Makerspace	3,729	6,172	6,000	4,000	6,000
100-706-52037	Library of Things	5,147	4,503	4,000	3,500	4,000
TOTAL MATERIALS & SERVICES		287,389	146,998	194,500	185,500	188,000
TOTAL EXPENDITURES		907,162	761,486	837,800	803,600	839,700

FINANCE

The Finance Department provides professional financial services and information to the City Council, City Administrator, and city departments 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 audited financial report, performs utility billing, manages the city's investments and debt, and performs compliance reporting for grants, debt disclosures and other financial related requirements.

Significant progress was made in FY2024 in reducing banking fees and payment receipt processing costs.

Goals for FY2025

- Review and update financial policies.
- Review and update procurement policies.

Staffing – The finance department has 5 full-time staff consisting of the finance director, 2 accountants, and 2 administrative billing specialists.

FINANCE	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
PERSONNEL SERVICES					
100-707-50001 Wages	400,438	453,663	410,400	380,000	417,700
100-707-50004 Overtime	-	2,262	-	-	-
100-707-51005 CIS Insurance	103,401	89,019	120,000	109,000	122,200
100-707-51006 VEBA	6,910	41,441	8,200	8,000	8,300
100-707-51007 Retirement	122,917	114,508	127,600	126,000	129,900
100-707-51008 Taxes	30,349	32,726	33,100	30,000	33,700
100-707-51015 Other Benefits	738	6,924	5,600	5,600	5,700
TOTAL PERSONNEL SERVICES	664,753	740,543	704,900	658,600	717,500
MATERIALS & SERVICES					
100-707-52001 Operating Supplies	9,869	10,972	8,000	8,000	9,000
100-707-52008 Printing	56,353	52,017	55,000	55,000	55,000
100-707-52009 Postage	7,363	1,509	10,000	10,000	4,000
100-707-52018 Professional Development	11,045	5,538	7,000	7,600	8,000
100-707-52019 Professional Services	132,607	219,935	127,000	200,000	120,000
100-707-52020 Bank Service Fees	135,032	199,859	164,000	280,000	90,000
100-707-52027 IT Charges	49,000	-	-	1,000	1,000
TOTAL MATERIALS & SERVICES	401,269	489,830	371,000	561,600	287,000
TOTAL EXPENDITURES	1,066,022	1,230,373	1,075,900	1,220,200	1,004,500

PARKS

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

Staffing – There are 3 full-time Public Works positions that are dedicated to the parks department. There are also 2 seasonal parks maintenance positions that are contracted from a temp agency.

PARKS	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
PERSONNEL SERVICES					
100-708-50001 Wages	219,269	204,811	284,700	245,000	214,200
100-708-50004 Overtime	320	1,756	-	1,000	-
100-708-51005 CIS Insurance	50,640	60,432	80,600	85,000	73,200
100-708-51006 VEBA	3,018	3,913	5,300	5,000	4,300
100-708-51007 PERS	54,358	55,730	82,500	75,000	66,600
100-708-51008 Taxes	16,739	15,816	23,000	20,000	17,300
100-708-51015 Other Benefits	4,127	4,213	4,100	4,000	3,000
TOTAL PERSONNEL SERVICES	348,471	346,671	480,200	435,000	378,600
MATERIALS & SERVICES					
100-708-52001 Operating Supplies	41,929	43,286	55,000	53,000	60,000
100-708-52002 Personnel Uniforms Equipment	250	771	1,500	1,500	2,000
100-708-52003 Utilities	13,613	14,023	16,000	17,000	18,000
100-708-52010 Telephone	1,277	938	2,000	1,500	2,000
100-708-52014 Recruiting	916	-	-	-	-
100-708-52018 Professional Development	343	1,409	2,000	3,000	3,000
100-708-52019 Professional Services	23,488	35,549	25,000	25,000	30,000
100-708-52022 Fuel/Oil	10,651	9,478	12,000	11,000	15,000
100-708-52023 Facility Maintenance	13,469	18,278	15,000	15,000	20,000
100-708-52046 Dock Services	364	11,897	18,000	15,000	20,000
100-708-52047 Marine Board	5,489	80	100	200	3,000
TOTAL MATERIALS & SERVICES	111,789	135,709	146,600	142,200	173,000
TOTAL EXPENDITURES	460,260	482,380	626,800	577,200	551,600

RECREATION

The purpose of the recreation department is to create sustainable recreation programs within and for the City of St. Helens community. In partnership with the St. Helens School District, the department strives to provide high quality recreational programs, partnerships and services throughout the community that provide fun, educational, accessible, and safe environments for people of all ages and abilities. The recreation department is almost wholly funded by grants and program fees. With the primary focus of youth ages 0 – 18, exploring partnerships with other organizations and stakeholders to expand the offering in the community.

Goals for FY2025

- Expand afterschool programing in partnership with the St, Helens School District.
- Continue to strengthen and collaborate with local organizations.
- Expand volunteer program.

Staffing – The recreation department has 2 full-time and one part-time staff. Additionally, there are temporary staff that are contracted through a temp agency as grant funds and program support funding are acquired.

RECREATION		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
PERSONNEL SERVICES						
100-709-50001	Wages	176,039	219,931	230,000	185,000	227,900
100-709-51005	CIS Insurance	53,437	52,930	54,700	38,000	43,000
100-709-51006	VEBA	1,977	2,900	3,500	3,000	3,100
100-709-51007	Retirement	35,719	37,339	55,100	54,000	49,300
100-709-51008	Taxes	13,384	16,651	18,600	15,000	18,400
100-709-51015	Other Benefits	2,946	4,389	3,100	3,500	3,000
TOTAL PERSONNEL SERVICES		283,502	334,140	365,000	298,500	344,700
MATERIALS & SERVICES						
100-709-52001	Operating Supplies	10,218	6,669	7,000	7,000	7,000
100-709-52003	Utilities	8,767	9,028	9,000	9,000	9,000
100-709-52008	Printing	278	263	500	500	500
100-709-52010	Telephone	1,376	1,544	1,800	1,800	1,800
100-709-52018	Professional Development	548	1,386	2,000	2,000	2,000
100-709-52019	Professional Services	10,082	13,488	14,800	14,800	14,800
100-709-52020	Bank Service Fees	5,301	6,454	5,000	5,000	5,000
100-709-52022	Fuel	184	307	1,000	1,000	1,000
100-709-52023	Facility Maintenance	8,619	9,617	13,000	13,000	13,000
100-709-52027	IT Charges	25,000	-	-	-	-
100-709-52097	Enterprise Fleet Management	5,862	6,396	8,000	8,000	8,000
TOTAL MATERIALS & SERVICES		76,234	55,152	62,100	62,100	62,100
TOTAL EXPENDITURES		359,736	389,292	427,100	360,600	406,800

PLANNING

The Planning Department provides a variety of services intended to preserve and enhance the quality of life for those who live, work, and visit the community. The department 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 department is responsible for the city's current land use development issues and long-range planning.

Goals for FY2025

- Receipt and expenditure of a pass-thru community grant.
- Receipt and expenditure of a state technical assistance grant.
- Local legislative and long-range planning tasks.
- Adhere to law and best practices for current planning to help mitigate expenses.

Staffing – The planning department consists of the city planner, associate planner/community development program manager, and a shared administrative assistant.

PLANNING		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
PERSONNEL SERVICES						
100-710-50001	Wages	228,980	237,197	247,200	240,000	259,800
100-710-51005	CIS Insurance	33,371	31,629	31,700	31,000	33,200
100-710-51006	VEBA	4,163	4,635	4,900	4,900	5,100
100-710-51007	Retirement	74,788	77,213	76,900	80,000	80,800
100-710-51008	Taxes	17,489	18,167	19,900	19,500	21,000
100-710-51015	Other Benefits	542	1,868	3,400	2,000	3,600
TOTAL PERSONNEL SERVICES		359,333	370,709	384,000	377,400	403,500
MATERIALS & SERVICES						
100-710-52001	Operating Supplies	4,085	3,320	6,000	5,000	5,000
100-710-52011	Public Information	6,542	5,406	10,000	7,500	10,000
100-710-52013	Memberships	618	753	1,500	1,500	1,500
100-710-52015	Intergovernmental Services	-	-	-	-	-
100-710-52018	Professional Development	1,078	2,293	4,000	3,000	4,000
100-710-52019	Professional Services	4,703	13,424	2,000	2,000	3,000
100-710-52022	Fuel	222	251	500	500	500
100-710-52027	IT Charges	13,000	-	-	-	-
100-710-52028	Projects & Programs	25,000	-	-	-	45,000
100-710-52030	CLG Expenses	728	-	15,000	15,000	15,000
100-710-52087	Commission Stipend	2,130	2,220	2,500	2,500	2,500
100-710-52097	Enterprise Fleet Management	4,970	5,393	7,000	7,000	7,000
TOTAL MATERIALS & SERVICES		63,077	33,060	48,500	44,000	93,500
TOTAL EXPENDITURES		422,410	403,769	432,500	421,400	497,000

BUILDING

The Building Department ensures that all buildings within the city are safe for the occupants. The department 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 ordinances and codes.

Goals for FY2025

- Review city policies and programs to promote economic development.
- Update building division website to promote electronic permitting and plan review services.

Staffing – The building department has one building official, one permits specialist and one shared administrative assistant.

BUILDING	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
PERSONNEL SERVICES					
100-711-50001 Wages	264,644	284,262	296,500	205,000	214,100
100-711-51005 CIS Insurance	81,374	76,532	83,200	56,000	65,800
100-711-51006 VEBA	4,493	5,240	5,900	4,300	4,300
100-711-51007 Retirement	77,052	81,947	92,200	64,000	66,600
100-711-51008 Taxes	20,094	21,558	23,900	17,000	17,300
100-711-51015 Other Benefits	1,517	2,095	4,200	2,500	3,000
TOTAL PERSONNEL SERVICES	449,174	471,634	505,900	348,800	371,100
MATERIALS & SERVICES					
100-711-52001 Operating Supplies	2,701	3,672	4,000	4,000	4,000
100-711-52010 Telephone	4,239	-	2,500	1,200	1,200
100-711-52015 Intergovernmental Services	8,722	8,909	9,000	9,000	9,000
100-711-52018 Professional Development	290	1,105	3,000	3,000	3,000
100-711-52019 Professional Services	4,037	1,512	8,000	8,000	8,000
100-711-52020 Bank Service Fees	16,181	10,057	16,000	10,000	12,000
100-711-52022 Fuel	1,414	1,488	1,400	1,400	1,400
100-711-52027 IT Charges	13,500	-	-	-	-
100-711-52097 Enterprise Fleet Managemer	6,098	6,271	6,500	6,500	6,500
TOTAL MATERIALS & SERVICES	57,181	33,014	50,400	43,100	45,100
TOTAL EXPENDITURES	506,355	504,648	556,300	391,900	416,200

INFORMATION TECHNOLOGY

The IT Department is managed by the Public Works Director and is responsible for the maintenance and replacement of the IT infrastructure for all city departments.

Staffing – The IT department has one full-time information services technician. After-hours support and security monitoring is provided by contract with More Power

INFORMATION TECHNOLOGY		2021-22	2022-23	2023-24	2023-24	2024-25
		Actual	Actual	Adopted	Est YE	Proposed
PERSONNEL SERVICES						
100-712-50001	Regular Wages	-	170,021	180,200	172,000	96,900
100-712-51005	CIS Insurance	-	55,080	61,900	58,000	32,300
100-712-51006	VEBA	-	3,299	3,600	3,500	2,000
100-712-51007	Retirement	-	51,032	56,000	55,000	30,200
100-712-51008	Taxes	-	12,893	14,500	14,000	7,800
100-712-51015	Other Benefits	-	188	2,300	2,200	1,300
TOTAL PERSONNEL SERVICES		-	292,513	318,500	304,700	170,500
MATERIALS & SERVICES						
100-712-52001	Operating Supplies	-	14,793	12,000	10,000	10,000
100-712-52003	Utilities	-	78,696	80,000	76,000	80,000
100-712-52006	Computer Maintenance	-	146,937	120,000	100,000	100,000
100-712-52010	Telephone	-	26,823	35,000	35,000	35,000
100-712-52016	Insurance - General	-	19,635	25,000	27,500	30,000
100-712-52018	Professional Development	-	895	7,000	7,000	10,000
100-712-52019	Professional Services	-	100,304	165,000	165,000	165,000
100-712-57500	Computer Equipment	-	353	41,000	30,000	30,000
TOTAL MATERIALS & SERVICES		-	388,436	485,000	450,500	460,000
TOTAL EXPENDITURES		-	680,949	803,500	755,200	630,500

GENERAL SERVICES

General Services are for the accounting of materials and services that are "pooled" because they are not directly charged 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

GENERAL SERVICES DEPT.	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
PERSONNEL SERVICES					
100-715-51006 VEBA	55,024	-	-		
TOTAL PERSONNEL SERVICES	55,024	-	-		
MATERIALS & SERVICES					
100-715-52001 Operating Supplies	16,935	26,329	28,000	28,000	24,000
100-715-52003 Utilities	13,827	13,793	17,000	15,000	18,000
100-715-52009 Postage	-	-	-	-	5,000
100-715-52016 Insurance - General	106,400	123,143	138,900	142,000	157,000
100-715-52018 Professional Development	-	-	-	-	-
100-715-52019 Professional Services	2,549	7,999	55,500	55,000	60,000
100-715-52022 Fuel/Oil	547	1,206	1,000	1,000	1,500
100-715-52023 Facility Maintenance	39,428	54,439	50,000	100,000	50,000
100-715-52049 Litigation Settlement	57,662	-	-	-	-
100-715-52093 Police Incentive Program	38,655	-	-	-	-
100-715-52097 Enterprise Fleet Mgmt	1,955	36	-	200	1,000
TOTAL MATERIALS & SERVICES	277,958	226,945	290,400	341,200	316,500
CONTINGENCY					
100-715-58001 Contingency	-	-	887,900	-	1,000,000
UNAPPROPRIATED FUND BALANCE					
100-715-59001 Unapp Ending Fund Balance	1,545,931	1,246,309	1,000,000	1,624,045	1,030,895
TOTAL EXPENDITURES	1,878,913	1,473,254	2,178,300	1,965,245	2,347,395

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 Lodging Taxes which are used to provide community and tourism activities. This fund is dedicated to the management of tourism related programs, such as Halloweentown.

Community Development Fund

The Community Development Fund accounts for economic and community development programs. There are 4 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 Grant.
- **Industrial Business Park** - This department is dedicated for expenses pertaining to the city's industrial park located on the old Boise mill site property.
- **Riverfront** - This department is dedicated to the St. Helens Urban Renewal projects of the waterfront development.
- **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 that the city operates.

Street Fund

This fund supports the city's street operations. The fund accounts for the receipt and use of State allocated 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

TOURISM FUND		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
RESOURCES						
TAXES						
201-000-32002	Transient Room Fees	150,949	154,558	170,000	160,000	165,000
MISCELLANEOUS REVENUE						
201-000-37001	Interest	-	-	-	3,000	3,000
201-000-37005	Miscellaneous	33,705	4,027	80,000	500	1,000
201-000-37015	Event Revenues	820,000	210,151	100,000	150,000	150,000
TOTAL MISCELLANEOUS REVENUE		853,705	214,178	180,000	153,500	154,000
FUND BALANCE AVAILABLE						
201-000-39001	Fund Balance Available	-	253,219	149,900	98,181	55,681
TOTAL RESOURCES		1,004,654	621,955	499,900	411,681	374,681
EXPENSES						
MATERIALS & SERVICES						
201-000-52003	Utilities	12,000	6,688	-	-	-
201-000-52130	Building Lease & Utilities	-	-	80,000	83,000	90,000
201-000-52019	Professional Services	120,000	175,683	120,000	143,000	140,000
201-000-52028	Projects & Programs	619,435	341,403	45,000	30,000	40,000
201-000-52025	GFSS	-	-	100,000	100,000	100,000
TOTAL MATERIALS & SERVICES		751,435	523,774	345,000	356,000	370,000
CONTINGENCY						
201-000-58001	Contingency	-	-	154,900	-	4,681
Ending Fund Balance		253,219	98,181	-	55,681	-
TOTAL EXPENSES		1,004,654	621,955	499,900	411,681	374,681

COMMUNITY DEVELOPMENT FUND

COMMUNITY DEVELOPMENT FUND		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
RESOURCES						
MISC REVENUE						
202-000-37001	Interest	-	47,508	-	100,000	75,000
202-723-37004	Loan Proceeds	-	4,904,932	14,155,770	3,242,143	6,399,800
202-723-37004	Miscellaneous	-	-	-	-	200,000
202-721-37026	Property Taxes	181,151	107,643	111,000	-	-
202-722-37027	Industrial Business Park	493,060	350,613	457,000	900,000	157,000
202-000-37006	Sale of Surplus Property	-	-	-	-	1,000,000
202-724-37030	Timber	2,129,171	1,398,722	-	1,189,000	1,000,000
TOTAL MISC REVENUE		2,803,382	6,809,418	14,723,770	5,431,143	8,831,800
GRANTS						
202-000-33005	Grants	-	-	-	150,000	2,314,000
202-276-33005	HMP Central Waterfront	-	-	740,000	-	-
202-723-33005	OPRD Riverwalk (2)	-	-	1,164,000	-	1,164,000
202-721-33005	ARPA	74,939	315,406	470,000	742,699	-
202-000-33015	CDBG	1,379,387	-	-	-	-
TOTAL GRANTS		1,454,326	315,406	2,374,000	892,699	3,478,000
FUND BALANCE AVAILABLE						
202-000-39001	Fund Balance Available	813,149	1,241,576	2,618,400	2,805,797	2,603,639
TOTAL RESOURCES		5,070,857	8,366,400	19,716,170	9,129,639	14,913,439
EXPENSES						
MATERIALS & SERVICES						
Dept 721	Economic Planning	1,872,733	379,424	328,000	320,000	295,000
Dept 722	Industrial Business Park	72,320	49,279	317,500	318,000	2,634,100
Dept 723	Riverfront	1,395,326	563,226	114,300	124,300	18,100
Dept 724	Forestry	140,535	136,248	120,000	130,500	130,500
Dept 726	Central Waterfront	140,237	362,670	900,000	500,000	500,000
TOTAL MATERIALS & SERVICES		3,621,151	1,490,847	1,779,800	1,392,800	3,577,700
CAPITAL OUTLAY						
Dept 723	Riverfront	-	3,539,236	15,205,500	5,000,000	9,635,600
DEBT SERVICE						
Dept 722	Boise Property Note	150,000	162,500	150,000	75,000	-
Dept 723	Veneer Property Note	58,130	58,020	58,200	58,200	57,920
TOTAL DEBT SERVICE		208,130	220,520	208,200	133,200	57,920
TRANSFER						
202-000-57001	Transfers	-	310,000	-	-	500,000
CONTINGENCY						
202-000-58001	Contingency	-	-	2,522,670	-	1,142,219
ENDING FUND BALANCE		1,241,576	2,805,797	-	2,603,639	-
TOTAL EXPENSES		5,070,857	8,366,400	19,716,170	9,129,639	14,913,439

COMMUNITY DEVELOPMENT FUND
BE DEPARTMENT

COMMUNITY DEVELOPMENT FUND		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
<u>DEPT 721 - ECONOMIC PLANNING</u>						
MATERIALS & SERVICES						
202-721-52011	Public Engagement	-	8,306	5,000	5,000	8,000
202-721-52019	Professional Services	103,857	116,721	75,000	75,000	75,000
202-721-52025	GFSS Charge	63,000	70,000	70,000	70,000	70,000
202-721-52040	Communications	-	-	14,000	5,000	10,000
202-721-52050	Community Wide Assessment	116	-	-	-	-
202-721-52051	Urban Renewal	2,457	3,732	5,000	6,000	8,000
202-721-52053	Property Taxes	89,597	107,800	111,000	111,000	112,000
202-721-52054	Offshore Lease	21,366	11,147	12,000	12,000	12,000
202-721-52096	CDBG Grant Expenses	1,560,756	288	-	-	-
202-721-52101	ARPA Expense	-	26,227	-	-	-
202-721-52103	Main Street	31,584	35,203	36,000	36,000	-
TOTAL MATERIALS & SERVICES		1,872,733	379,424	328,000	320,000	295,000
DEBT SERVICE						
202-721-55001	Debt Principal - Interfund loan	-	300,000	-	-	-
202-721-55002	Debt Interest - Interfund Loan	-	10,000	-	-	-
TOTAL DEBT SERVICE		-	310,000	-	-	-
TOTAL EXPENSES		1,872,733	689,424	328,000	320,000	295,000
<u>DEPT 722 - INDUSTRIAL BUSINESS PARK</u>						
MATERIALS & SERVICES						
202-722-52003	Utilities	939	1,043	2,000	2,000	2,000
202-722-52019	Professional Services	71,381	48,236	315,500	315,500	2,614,000
202-722-52023	Facility Maintenance	-	-	-	500	-
202-722-52025	GFSS Charge	-	-	-	-	18,100
TOTAL MATERIALS & SERVICES		72,320	49,279	317,500	318,000	2,634,100
DEBT SERVICE						
202-722-55001	Principal	150,000	162,500	150,000	150,000	150,000
TOTAL DEBT SERVICE		150,000	162,500	150,000	150,000	150,000
TOTAL EXPENSES		222,320	211,779	467,500	468,000	2,784,100

COMMUNITY DEVELOPMENT FUND
BY DEPARTMENT

COMMUNITY DEVELOPMENT FUND		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
<u>DEPT 723 - RIVERFRONT</u>						
<u>MATERIALS & SERVICES</u>						
202-723-52019	Professional Services	999,534	369,120	-	10,000	-
202-723-52023	Facility Maintenance	-	-	-	-	-
202-723-52024	Offshore Lease	-	-	-	-	-
202-723-52025	GFSS Charge	-	-	-	-	18,100
202-723-52055	Riverwalk Project	395,792	194,106	114,300	114,300	-
TOTAL MATERIALS & SERVICES		1,395,326	563,226	114,300	124,300	18,100
<u>CAPITAL OUTLAY</u>						
202-723-53102	URA Waterfront Improvements	-	3,539,236	11,569,900	5,000,000	6,000,000
202-723-53103	Riverwalk Construction(Columbia View Park	-	-	3,635,600	-	3,635,600
TOTAL CAPITAL OUTLAY		-	3,539,236	15,205,500	5,000,000	9,635,600
<u>DEBT SERVICE</u>						
202-723-55001	Principal	48,130	47,280	48,800	48,800	50,060
202-723-55002	Interest	10,000	10,740	9,400	9,400	7,860
TOTAL DEBT SERVICE		58,130	58,020	58,200	58,200	57,920
TOTAL EXPENSES		1,453,456	4,160,482	15,378,000	5,182,500	9,711,620
<u>DEPT 724 - FORESTRY</u>						
<u>MATERIALS & SERVICES</u>						
202-724-52001	Operating Supplies	298	574	2,500	500	500
202-724-52019	Professional Services	140,237	135,674	117,500	130,000	130,000
TOTAL MATERIALS & SERVICES		140,535	136,248	120,000	130,500	130,500
TOTAL EXPENSES		140,535	136,248	120,000	130,500	130,500
<u>DEPT 726 - CENTRAL WATERFRONT</u>						
<u>MATERIALS & SERVICES</u>						
202-726-52019	Professional Services	140,237	362,670	900,000	500,000	500,000
TOTAL EXPENSES		140,237	362,670	900,000	500,000	500,000

COMMUNITY ENHANCEMENT FUND

COMMUNITY ENHANCEMENT FUND		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
RESOURCES						
INTERGOVERNMENTAL REVENUE						
203-705-33005	Grants-Police	-	-	-	350,000	-
203-706-33005	Grants Library	12,223	-	-	300,000	700,000
203-706-33014	Grants - STEM	-	-	-		1,000
209-717-33005	Grants	36,947	4,186	-	20,722	-
203-708-33005	Grants - Parks	9,100	-	-		-
203-708-33005	Grants - Veterans Memorial	58,270	74,027	-	6,878	-
203-701-33005	Grants - Administration	-	-	100,000	-	-
203-709-33005	Grants - Recreation Programs	4,417	199,285	216,600	91,000	125,600
203-705-37004	Miscellaneous - Opioids Distr.	-	-	60,000	40,000	-
203-706-33012	Grants - LSTA	-	-	50,000	2,250	375,000
TOTAL INTERGOVERNMENTAL REVENUE		62,687	277,498	426,600	810,850	1,201,600
LICENSES, PERMITS, FEES						
203-711-35020	Building Technology Fee	15,743	33,678	20,000	14,000	20,000
203-709-35014	Recreation Contract	-	-	400,000	40,000	25,700
TOTAL LICENSES, PERMITS, FEES		15,743	33,678	420,000	54,000	45,700
MISC REVENUE						
203-701-37004	Miscellaneous	20,000	100,000	-	100,000	-
203-705-37004	Miscellaneous - Opioids Distr.	3,342			-	
203-706-37004	Miscellaneous - donations	-	-	-	2,000	-
203-706-37014	Donations	11,544	505	-		-
203-706-37017	Donations - Ukulele Club	485	-	-		-
203-709-37004	Miscellaneous	500	-	-		-
203-716-37004	Miscellaneous	70	50	-		-
203-000-37001	Interest	-	10,660	-	8,000	4,000
TOTAL MISC REVENUE		35,941	111,215	-	110,000	4,000
FUND BALANCE AVAILABLE						
203-701-39001	Administration	31,860	11,860	-	-	-
203-705-39001	Police	(19,453)	-	34,000	(32,000)	8,000
203-706-39001	Library	6,235	19,567	153,570	(27,453)	(19,453)
203-708-39001	Parks	30,480	38,493	38,490	111,901	83,716
203-709-39001	Recreation	136,967	64,035	81,520	193,276	156,176
203-711-39001	Building	30,507	45,350	63,350	67,906	78,406
203-716-39001	ACC	(150)	-	-	50	50
203-717-39001	Transitional Housing	6,680	9,357	3,340	7,252	7,252
TOTAL FUND BALANCE AVAILABLE		223,126	188,662	374,270	320,932	181,247
TOTAL RESOURCES		337,497	611,053	1,220,870	1,295,782	1,432,547
EXPENSES						
PERSONNEL SERVICES						
Dept 709 - Rec	Personnel Services	-	-	37,100	-	-
MATERIALS & SERVICES						
Dept 701 - Admin	Materials & Services Total	20,000	8,045	100,000	100,000	-
Dept 705 - Police	Materials & Services Total	-	32,000	94,000	350,000	-
Dept 706 - Library	Materials & Services Total	10,920	162,000	73,570	4,250	41,500
Dept 708 - Parks	Materials & Services Total	1,087	619	38,490	35,063	-
Dept 709 - Rec	Materials & Services Total	49,798	70,044	661,020	301,000	381,318
Dept 711 - Building	Materials & Services Total	900	11,122	83,350	3,500	4,000
Dept 717 - Housing	Materials & Services Total	34,270	6,291	3,340	20,722	-
TOTAL MATERIALS & SERVICES		116,975	290,121	1,053,770	814,535	426,818
CAPITAL OUTLAY						
Dept 706 - Library		-	-	130,000	300,000	700,000
TRANSFERS						
203-000-54001	Transfers	31,860	-	-	-	-
Ending Fund Balance		188,662	320,932	-	181,247	305,729
TOTAL EXPENSES		337,497	611,053	1,220,870	1,295,782	1,432,547

COMMUNITY ENHANCEMENT FUND
BY DEPARTMENT

COMMUNITY ENHANCEMENT FUND		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
ADMINISTRATION DEPARTMENT						
MATERIALS & SERVICES						
203-701-52028	Projects & Programs	20,000	8,045	100,000	100,000	-
TOTAL EXPENSES		20,000	8,045	100,000	100,000	-
POLICE DEPARTMENT						
MATERIALS & SERVICES						
203-705-52028	Projects & Programs	-	32,000	94,000	350,000	-
TOTAL EXPENSES		-	32,000	94,000	350,000	-
LIBRARY DEPARTMENT						
MATERIALS & SERVICES						
203-706-52028	Projects & Programs	786	162,000	23,570	-	1,000
203-706-52077	Ready to Read	1,026	-	-	2,250	2,500
203-706-52078	Donation Expense	4,335	-	-	2,000	2,000
203-706-52090	LSTA Grant Exp	-	-	50,000	-	35,000
203-706-52092	Ukulele Exp	541	-	-	-	-
203-706-52095	STEM Grant Materials Exp	-	-	-	-	1,000
203-706-52101	ARPA Expense	4,232	-	-	-	-
TOTAL MATERIALS & SERVICES		10,920	162,000	73,570	4,250	41,500
CAPITAL OUTLAY						
203-706-53013	Library Facility Improvements	-	-	130,000	300,000	700,000
TOTAL CAPITAL OUTLAY		-	-	130,000	300,000	700,000
TOTAL EXPENSES		10,920	162,000	203,570	304,250	741,500
PARKS						
MATERIALS & SERVICES						
203-708-52028	Projects & Programs	1,087	619	38,490	35,063	-
TOTAL EXPENSES		1,087	619	38,490	35,063	-
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	-	-
MATERIALS & SERVICES						
203-709-52028	Projects & Programs	49,798	52,670	261,020	91,000	125,600
203-709-52140	Contract Programs	-	17,374	400,000	210,000	255,718
TOTAL MATERIALS & SERVICES		49,798	70,044	661,020	301,000	381,318
TOTAL EXPENSES		49,798	70,044	698,120	301,000	381,318
BUILDING DEPARTMENT						
MATERIALS & SERVICES						
203-711-52028	Projects & Programs	900	11,122	83,350	3,500	4,000
TOTAL EXPENSES		900	11,122	83,350	3,500	4,000
TRANSITIONAL HOUSING						
MATERIALS & SERVICES						
203-717-52028	Projects & Programs	34,270	6,291	3,340	20,722	-
TOTAL EXPENSES		34,270	6,291	3,340	20,722	-

STREET FUND

STREET FUND		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
RESOURCES						
INTERGOVERNMENTAL						
205-000-33005	Grants	-	147,463	224,500	224,500	-
205-000-33015	County Contribution	-	-	450,000	450,000	-
205-000-33008	Motor Vehicle Tax	1,237,660	1,138,225	1,140,000	1,163,400	1,205,500
205-000-33009	Grants (ODOT)	719,512	29,431	260,000	-	-
TOTAL INTERGOVERNMENTAL		1,957,172	1,315,119	2,074,500	1,837,900	1,205,500
CHARGES FOR SERVICES						
205-000-34029	Traffic Impact Fees	47,272	-	1,000	-	-
205-000-34033	Street Sidewalk Development	16,287	2,988	5,000	-	-
TOTAL CHARGES FOR SERVICES		63,559	2,988	6,000	-	-
MISCELLANEOUS						
205-000-37001	Interest	-	13,977	10,000	25,000	15,000
205-000-37004	Miscellaneous	11,556	990	-	-	-
205-000-37029	Rental House Revenue	-	-	-	-	-
TOTAL MISCELLANEOUS		11,556	14,967	10,000	25,000	15,000
FUND BALANCE AVAILABLE						
205-000-39001	Fund Balance Available	502,236	1,207,483	833,300	940,377	642,477
TOTAL RESOURCES		2,534,523	2,540,557	2,923,800	2,803,277	1,862,977
EXPENSES						
PERSONNEL SERVICES						
205-000-51016	PW Support Service Charge	476,000	570,000	545,700	545,700	585,400
TOTAL PERSONNEL SERVICES		476,000	570,000	545,700	545,700	585,400
MATERIALS & SERVICES						
205-000-52001	Operating Supplies	29,915	42,660	30,000	30,000	30,000
205-000-52003	Utilities	51,213	52,758	45,000	52,500	55,000
205-000-52019	Professional Services	46,757	12,509	100,000	100,000	100,000
205-000-52025	GFSS Fund Charges	353,000	370,000	414,600	414,600	412,600
205-000-52026	Equipment Fund Charges	125,000	-	-	-	-
205-000-52027	IT Fund Charges	13,500	-	-	-	-
205-000-52060	Waterway Lease	297	1,826	-	-	-
205-000-52063	PW Operation Fund Charges	17,000	84,000	177,000	177,000	134,600
TOTAL MATERIALS & SERVICES		636,683	563,753	766,600	774,100	732,200
CAPITAL OUTLAY						
205-000-53001	Capital Outlay (Street Improvements)	153,377	384,022	224,500	140,000	150,000
205-000-53101	Columbia Blvd Sidewalks (ODOT)	-	21,555	998,100	640,000	-
TOTAL CAPITAL OUTLAY		153,377	405,577	1,222,600	780,000	150,000
DEBT SERVICE						
205-000-55001	Principal	60,000	49,590	51,200	51,200	52,500
205-000-55002	Interest	980	11,260	9,800	9,800	8,240
TOTAL DEBT SERVICE		60,980	60,850	61,000	61,000	60,740
CONTINGENCY						
205-000-58001	Contingency	-	-	327,900		334,637
ENDING FUND BALANCE		1,207,483	940,377	-	642,477	-
TOTAL EXPENSES		2,534,523	2,540,557	2,923,800	2,803,277	1,862,977

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital Projects Funds can be considered *governmental* or *proprietary* in nature. The City of St. Helens considers the public safety facility fund and the SDC funds as capital funds.

Public Safety Facility Fund

This fund is setup to receive the Public Safety Utility fee along with expenditures related to the construction and debt service of the new Public Safety Facility.

System Development Charges (SDC) Funds

The City of St. Helens has 5 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 system development rates for future development based on the projects identified in the plans.

PUBLIC SAFETY FUND

PUBLIC SAFETY FUND		2021-22	2022-23	2023-24	2023-24	2024-25
		Actual	Actual	Adopted	Est YE	Proposed
<u>RESOURCES</u>						
CHARGES FOR SERVICES						
706-000-34050	Public Safety Facility Fee	96,568	255,745	736,000	690,000	720,000
MISCELLANEOUS						
706-000-37001	Interest	125,440	374,569	100,000	300,000	150,000
706-000-37004	Miscellaneous	15,124,118	8,954	1,000	-	-
TOTAL MISCELLANEOUS		15,249,558	383,523	101,000	300,000	150,000
FUND BALANCE AVAILABLE						
706-000-39001	Fund Balance Available	-	14,558,468	13,546,900	13,321,241	13,494,741
TOTAL RESOURCES		15,346,126	15,197,736	14,383,900	14,311,241	14,364,741
<u>EXPENSES</u>						
MATERIALS AND SERVICES						
706-000-52019	Professional Services	787,658	1,176,663	600,000	300,000	300,000
CAPITAL OUTLAY						
706-000-53001	Capital Outlay	-	1,190	12,761,400	10,000	10,000,000
DEBT SERVICE						
706-000-55001	Principal	-	-	-		250,000
706-000-55002	Interest	-	697,042	504,900	504,900	501,150
706-000-55003	Trustee Fee	-	1,600	1,600	1,600	1,600
TOTAL DEBT SERVICE		-	698,642	506,500	506,500	752,750
TRANSFER						
706-000-54001	Transfer	-	-	-		1,000,000
CONTINGENCY						
706-000-58001	Contingency	-	-	-		2,311,991
ENDING FUND BALANCE		14,558,468	13,321,241	516,000	13,494,741	-
TOTAL EXPENSES		15,346,126	15,197,736	14,383,900	14,311,241	14,364,741

STREET SDC FUND

STREET SDC FUND		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
<u>RESOURCES</u>						
CHARGES FOR SERVICES						
301-000-34008	SDC Charges	457,284	155,595	300,000	100,000	100,000
TOTAL CHARGES FOR SERVICES		457,284	155,595	300,000	100,000	100,000
MISCELLANEOUS						
301-000-37001	Interest		57,768	-	82,000	50,000
301-000-37004	Miscellaneous - General	-	-	-	-	-
TOTAL MISCELLANEOUS		-	57,768	-	82,000	50,000
FUND BALANCE AVAILABLE						
301-000-39001	Fund Balance Available	1,663,687	2,068,117	2,158,500	2,202,252	1,854,252
TOTAL RESOURCES		2,120,971	2,281,480	2,458,500	2,384,252	2,004,252
<u>EXPENSES</u>						
MATERIALS & SERVICES						
301-000-52017	SDC Admin Fees	-	7,780	30,000	10,000	10,000
301-000-52019	Professional Services	8,160	24,399	300,000	20,000	100,000
TOTAL MATERIALS & SERVICES		8,160	32,179	330,000	30,000	110,000
CAPITAL OUTLAY						
301-000-53001	Capital Outlay	44,694	47,049	-	-	-
301-000-53103	URA Waterfront Improvements	-	-	500,000	500,000	-
TOTAL CAPITAL OUTLAY		44,694	47,049	500,000	500,000	-
CONTINGENCY						
301-000-58001	Contingency	-	-	1,628,500	-	1,894,252
Ending Fund Balance		2,068,117	2,202,252	-	1,854,252	-
TOTAL EXPENSES		2,120,971	2,281,480	2,458,500	2,384,252	2,004,252

WATER SDC FUND

WATER SDC FUND		2021-22	2022-23	2023-24	2023-24	2024-25
		Actual	Actual	Adopted	Est YE	Proposed
<u>RESOURCES</u>						
CHARGES FOR SERVICES						
302-000-34008	SDC Charges	157,958	55,511	100,000	30,000	30,000
TOTAL CHARGES FOR SERVICES		157,958	55,511	100,000	30,000	30,000
MISCELLANEOUS						
301-000-37001	Interest		38,686	-	50,000	30,000
301-000-37004	Miscellaneous		-	-	-	
TOTAL MISCELLANEOUS		-	38,686	-	50,000	30,000
FUND BALANCE AVAILABLE						
302-000-39001	Fund Balance Available	1,436,332	1,355,309	1,410,500	1,445,330	1,202,330
TOTAL RESOURCES		1,594,290	1,449,506	1,510,500	1,525,330	1,262,330
<u>EXPENSES</u>						
MATERIALS & SERVICES						
302-000-52017	SDC Admin Fees	37,075	2,776	10,000	3,000	3,000
302-000-52019	Professional Services	196,856	1,400	20,000	20,000	50,000
TOTAL MATERIALS & SERVICES		233,931	4,176	30,000	23,000	53,000
CAPITAL OUTLAY						
302-000-53001	Capital Outlay	5,050	-	-		-
302-000-53307	Back-up Generator - PW Shops	-	-	20,000	-	-
302-000-53103	URA Waterfront Improvements	-	-	300,000	300,000	200,000
TOTAL CAPITAL OUTLAY		5,050	-	320,000	300,000	200,000
TRANSFER						
CONTINGENCY						
302-000-58001	Contingency	-	-	1,160,500		1,009,330
ENDING FUND BALANCE		1,355,309	1,445,330	-	1,202,330	-
TOTAL EXPENSES		1,594,290	1,449,506	1,510,500	1,525,330	1,262,330

SEWER SDC FUND

SEWER SDC FUND		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
<u>RESOURCES</u>						
CHARGES FOR SERVICES						
303-000-34008	SDC Charges	209,640	92,738	150,000	65,000	65,000
TOTAL CHARGES FOR SERVICES		209,640	92,738	150,000	65,000	65,000
MISCELLANEOUS						
301-000-37001	Interest		59,756	-	60,000	40,000
301-000-37004	Miscellaneous		-		-	-
TOTAL MISCELLANEOUS		-	59,756	-	60,000	40,000
FUND BALANCE AVAILABLE						
303-000-39001	Fund Balance Available	2,097,448	2,215,532	1,910,700	1,961,748	2,080,248
TOTAL RESOURCES		2,307,088	2,368,026	2,060,700	2,086,748	2,185,248
<u>EXPENSES</u>						
MATERIALS & SERVICES						
303-000-52017	SDC Admin Fees	47,138	4,637	15,000	6,500	6,500
303-000-52019	Professional Services	44,418	-	50,000	-	-
TOTAL MATERIALS & SERVICES		91,556	4,637	65,000	6,500	6,500
CAPITAL OUTLAY						
303-000-53001	Capital Outlay	-	401,641	-	-	-
303-000-53033	Sewer Capacity Design	-	-	-	-	340,000
303-000-53406	Basin 6 Pipeline Upsize (Phase I)	-	-	275,000	-	-
303-000-53408	Basin 5 Pipeline Upsize (Phase II)	-	-	55,000	-	-
303-000-53410	Install Overflow Alarms	-	-	1,800	-	1,800
TOTAL CAPITAL OUTLAY		-	401,641	331,800	-	341,800
CONTINGENCY						
303-000-58001	Contingency	-	-	1,663,900		1,836,948
ENDING FUND BALANCE		2,215,532	1,961,748	-	2,080,248	-
TOTAL EXPENSES		2,307,088	2,368,026	2,060,700	2,086,748	2,185,248

STORM SDC FUND

STORM SDC FUND		2021-22	2022-23	2023-24	2023-24	2024-25
		Actual	Actual	Adopted	Est YE	Proposed
<u>RESOURCES</u>						
CHARGES FOR SERVICES						
304-000-34008	SDC Charges	117,048	67,014	100,000	30,000	30,000
TOTAL CHARGES FOR SERVICES		117,048	67,014	100,000	30,000	30,000
MISCELLANEOUS						
301-000-37001	Interest		13,181		18,000	9,000
TOTAL MISCELLANEOUS		-	13,181	-	18,000	9,000
FUND BALANCE AVAILABLE						
304-000-39001	Fund Balance Available	374,952	434,548	497,400	510,713	550,713
TOTAL RESOURCES		492,000	514,743	597,400	558,713	589,713
<u>EXPENSES</u>						
MATERIALS & SERVICES						
304-000-52017	SDC Admin Fees	13,086	3,351	10,000	3,000	3,000
304-000-52019	Professional Services	44,366	679	1,000	5,000	50,000
TOTAL MATERIALS & SERVICES		57,452	4,030	11,000	8,000	53,000
CAPITAL OUTLAY						
304-000-53001	Capital Outlay	-	-	200,000	-	200,000
CONTINGENCY						
304-000-58001	Contingency	-	-	386,400		336,713
ENDING FUND BALANCE		434,548	510,713	-	550,713	-
TOTAL EXPENSES		492,000	514,743	597,400	558,713	589,713

PARKS SDC FUND

PARKS SDC FUND		2021-22	2022-23	2023-24	2023-24	2024-25
		Actual	Actual	Adopted	Est YE	Proposed
<u>RESOURCES</u>						
CHARGES FOR SERVICES						
305-000-34008	SDC Charges	406,658	33,966	100,000	20,000	20,000
TOTAL CHARGES FOR SERVICES		406,658	33,966	100,000	20,000	20,000
MISCELLANEOUS						
301-000-37001	Interest		29,463		30,000	20,000
TOTAL MISCELLANEOUS		-	29,463	-	30,000	20,000
FUND BALANCE AVAILABLE						
305-000-39001	Fund Balance Available	744,838	1,063,106	1,066,400	1,094,034	1,142,034
TOTAL RESOURCES		1,151,496	1,126,535	1,166,400	1,144,034	1,182,034
<u>EXPENSES</u>						
MATERIALS & SERVICES						
305-000-52017	SDC Admin Fees	44,767	1,698	10,000	2,000	2,000
305-000-52019	Professional Services	40,441	30,605	-	-	-
TOTAL MATERIALS & SERVICES		85,208	32,303	10,000	2,000	2,000
CAPITAL OUTLAY						
305-000-53001	Capital Outlay	3,182	198	-	-	-
305-000-53902	Columbia View Park Improvements	-	-	992,000	-	992,000
TOTAL CAPITAL OUTLAY		3,182	198	992,000	-	992,000
CONTINGENCY						
305-000-58001	Contingency	-	-	164,400		188,034
ENDING FUND BALANCE		1,063,106	1,094,034	-	1,142,034	-
TOTAL EXPENSES		1,151,496	1,126,535	1,166,400	1,144,034	1,182,034

Public Works

Introduction & Budget Overview

Public Works encompasses the Street Fund, the SDC Funds, Enterprise Funds and Internal Services consisting of facilities maintenance, parks, and information technology.

The Public Works department is responsible for ensuring the maintenance, repair, and development of critical infrastructure, including roads, infrastructures, water and wastewater systems, parks, public facilities, and public buildings.

Our department budget reflects our commitment to providing safe, reliable, and efficient services to our community. The Public Works Department thrives to provide the highest quality, efficient, and cost-effective municipal services to residents, developers, consultants, and city departments. Our goal is to protect the public health, safety, and welfare through proactive planning and implementation of policies designed to provide high levels of critical services, and to enhance the quality of life for all residents and business owners.

The proposed budget for the Public Works department for the fiscal year FY 2024-2025 is \$28.4 million. This allocation encompasses various operational expenses, capital improvement projects, and personnel costs necessary to fulfill our mandate.

Key Priorities

1. **Infrastructure Maintenance:** A significant portion of the budget is allocated to routine maintenance and repairs of roads, sewer systems, water distribution system, and drainage systems. This includes resurfacing, pothole patching, inspections, and stormwater management to ensure the safety and functionality of our transportation network.
2. **Utility Upgrades:** We plan to invest in upgrading aging water and wastewater infrastructure to enhance reliability, efficiency, and water quality. This includes pipe replacement, pump station upgrades, and water treatment plant improvements to meet regulatory standards and accommodate population growth.
3. **Facilities Management:** Funds are allocated for the upkeep and renovation of public buildings, parks, and recreational facilities. This encompasses routine maintenance, energy efficiency upgrades, and accessibility enhancements to improve the user experience and extend the lifespan of our assets.
4. **Emergency Preparedness:** We allocate resources for emergency response and disaster recovery efforts, including equipment maintenance, training, and readiness initiatives. This ensures that our department can effectively respond to natural disasters, severe weather events, and other emergencies that may impact public safety and infrastructure.
5. **Engineering Management:** The Engineering Division has current revenue from service fees, permits, and miscellaneous charges of approximately \$15,000 to \$25,000 annually, maintains a materials and services operating budget of \$63,000, and oversees a budget of over \$12 million dollars for Capital Improvement Infrastructure Projects. The division has seen a dramatic increase in construction costs due to inflation which has impacted many of the services which the city relies on to provide services as well as construct improvements in its capital improvement funds and has been working to offset impacts with grant funding for CIP projects and internships.

Performance Measures

To gauge the effectiveness of our budget allocations and track progress towards our goals, we will monitor key performance indicators such as:

- Miles of roads resurfaced / quality of street maintenance.
- Watermains maintenance & repairs.
- City facilities maintenance & building repairs.
- Emergency Services (generators, pumps stations, wells, utility meters).
- Project management & cost recovery.
- Construction management & project delivery.

Staffing – Public works consists of 21 full-time positions which include the public works director, 2 engineers, a PW construction inspector, 3 supervisor positions, a water quality manager, and systems operators and workers.

ENTERPRISE FUNDS

Enterprise Funds are designated for services that are provided to the community on a charge basis. Laws and regulations require that the 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, each enterprise fund should 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 high-quality water to domestic and commercial/industrial water users. The Water Fund's purpose is to operate and maintain the water collection and filtration, and distribution facilities, including preventative maintenance of all facilities and equipment. The Water Fund is separated into two main departments: Water Operations and Water Filtration. These departments are kept separate to track expenses that are specific to each function.

Sewer Fund

The Sewer Fund supports the City's wastewater utility, 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 user charges. Other sewer revenue is provided through service fees, such as sludge disposal and sewer connection charges. 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 the fiscal year 2018. Previously, it 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 storm water within the community.

WATER FUND

WATER FUND		2021-22	2022-23	2023-24	2023-24	2024-25
		Actual	Actual	Adopted	Est YE	Proposed
<u>RESOURCES</u>						
INTERGOVERNMENTAL						
601-000-33005	Grants	-	-	1,000,000	-	-
CHARGES FOR SERVICES						
601-000-34007	Water Sales	3,410,533	3,876,126	3,740,000	4,200,000	4,360,000
601-000-34009	Fees	91,375	181,350	100,000	190,000	140,000
601-000-34014	Connection Charge	16,875	21,225	28,000	18,000	10,000
TOTAL CHARGES FOR SERVICES		3,518,783	4,078,701	3,868,000	4,408,000	4,510,000
MISCELLANEOUS						
601-000-37001	Interest	633,428	83,479	63,000	160,000	130,000
601-000-37004	Miscellaneous - General	20,052	163,843	5,000	11,000	5,000
TOTAL MISCELLANEOUS		653,480	247,322	68,000	171,000	135,000
BEGINNING FUND BALANCE AVAILABLE						
601-000-39001	Fund Balance Available	3,721,943	3,797,882	3,804,200	4,256,342	4,191,478
TOTAL RESOURCES		7,894,206	8,123,905	8,740,200	8,835,342	8,836,478
<u>EXPENSES</u>						
PERSONNEL SERVICES						
Dept 731	Personnel Services Total	681,000	865,000	968,800	814,500	902,100
Dept 732	Personnel Services Total	237,000	211,000	207,300	188,900	162,800
TOTAL PERSONNEL SERVICES		918,000	1,076,000	1,176,100	1,003,400	1,064,900
MATERIALS & SERVICES						
Dept 731	Materials & Services Total	1,777,831	1,768,095	2,289,200	2,499,764	2,348,860
Dept 732	Materials & Services Total	185,388	266,535	280,700	266,500	302,000
TOTAL MATERIALS & SERVICES		1,963,219	2,034,630	2,569,900	2,766,264	2,650,860
CAPITAL OUTLAY						
601-000-53001	Capital Outlay	450,814	99,688	-	-	-
601-000-53302	Capital Outlay	-	-	-	-	200,000
Dept 731	Capital Outlay	-	60,292	250,000	60,000	250,000
Dept 732	Capital Outlay	-	-	100,000	-	350,000
601-000-53304	Repair Existing Reservoir	-	143	2,250,000	120,000	1,000,000
601-000-53307	Back-up Generator PW shop	-	8,800	200,000	200,000	-
601-000-53308	Sherman Place Waterline RPL	-	11,386	30,000	30,000	-
601-000-53309	Pump 10 @ Well 3 - replacement	-	113,254	-	-	-
TOTAL CAPITAL OUTLAY		450,814	293,563	2,830,000	410,000	1,800,000
TRANSFERS		300,000	-	-	-	-
DEBT SERVICE						
601-000-55001	Principal	370,000	377,590	389,700	389,700	399,800
601-000-55002	Interest	94,290	85,780	74,500	74,500	62,760
TOTAL DEBT SERVICE		464,290	463,370	464,200	464,200	462,560
CONTINGENCY						
601-000-58001	Contingency	-	-	763,500	-	1,653,434
UNAPPROPRIATED ENDING FUND BALANCE						
601-000-59001	Unappropriated Fund Balance	3,797,882	4,256,342	936,500	4,191,478	1,204,724
TOTAL EXPENSES		7,894,206	8,123,905	8,740,200	8,835,342	8,836,478

WATER FUND
BY DEPARTMENT

WATER FUND		2021-22	2022-23	2023-24	2023-24	2024-25
		Actual	Actual	Adopted	Est YE	Proposed
<u>WATER DISTRIBUTION DEPARTMENT</u>						
PERSONNEL SERVICES						
601-731-51016	PW Support Charges	681,000	865,000	968,800	814,500	902,100
TOTAL PERSONNEL SERVICES		681,000	865,000	968,800	814,500	902,100
MATERIALS & SERVICES						
601-731-52001	Operating Supplies	75,989	27,390	100,000	100,000	100,000
601-731-52003	Utilities	36,141	36,044	35,000	35,000	35,000
601-731-52010	Telephone	552	-	-	-	-
601-731-52016	Insurance - General	76,278	94,640	106,800	109,500	120,410
601-731-52019	Professional Services	48,459	16,058	30,000	9,000	30,000
601-731-52025	GFSS Fund Charges	1,000,000	1,295,000	1,451,200	1,451,200	1,444,200
601-731-52026	Equipment Fund Charges	160,000	-	-	-	-
601-731-52063	PW Operation Fund Charges	15,000	84,000	177,200	177,200	168,250
601-731-52064	Lab Testing	5,383	10,214	15,000	15,000	15,000
601-731-52067	In Lieu of Franchise Fee	360,029	204,749	374,000	602,864	436,000
TOTAL MATERIALS & SERVICES		1,777,831	1,768,095	2,289,200	2,499,764	2,348,860
CAPITAL OUTLAY						
601-731-53314	Water Meters	-	60,292	150,000	60,000	150,000
601-731-53302	Annual Maint - Ops	-	-	100,000	-	100,000
TOTAL CAPITAL OUTLAY		-	60,292	250,000	60,000	250,000
TOTAL EXPENDITURES		2,458,831	2,693,387	3,508,000	3,374,264	3,500,960
<u>WATER FILTRATION DEPARTMENT</u>						
PERSONNEL SERVICES						
601-732-51016	PW Support Charges	237,000	211,000	207,300	188,900	162,800
TOTAL PERSONNEL SERVICES		237,000	211,000	207,300	188,900	162,800
MATERIALS & SERVICES						
601-732-52001	Operating Supplies	19,813	40,605	20,000	20,000	35,000
601-732-52003	Utilities	67,825	70,126	85,000	85,000	85,000
601-732-52010	Telephone	761	1,119	1,500	1,500	1,500
601-732-52014	Recruiting	123	-	-	-	-
601-732-52018	Professional Development	1,857	2,327	1,200	1,500	1,500
601-732-52019	Professional Services	14,907	28,915	30,000	25,000	35,000
601-732-52022	Fuel/Oil	3,014	2,509	3,000	3,500	4,000
601-732-52023	Facility Maintenance	9,458	16,268	15,000	15,000	15,000
601-732-52083	Chemicals	67,630	104,666	125,000	115,000	125,000
TOTAL MATERIALS & SERVICES		185,388	266,535	280,700	266,500	302,000
CAPITAL OUTLAY						
601-732-53314	WFF Rack Replacement	-	-	-	-	250,000
601-732-53302	Annual Maint - Ops	-	-	100,000	-	100,000
TOTAL CAPITAL OUTLAY		-	-	100,000	-	350,000
TOTAL EXPENDITURES		422,388	477,535	588,000	455,400	814,800

SEWER FUND

SEWER FUND		2021-22	2022-23	2023-24	2023-24	2024-25
		Actual	Actual	Adopted	Est YE	Proposed
RESOURCES						
INTERGOVERNMENTAL						
603-000-33005	Grants	-	-	2,500,000		2,500,000
CHARGES FOR SERVICES						
603-000-34011	Sewer Service Charges	3,969,883	4,435,677	4,770,000	4,628,000	4,970,000
603-000-34013	Sludge Disposal Charge	183,107	182,506	185,000	200,000	100,000
603-000-34014	Connection Charge	2,250	4,800	7,000	4,000	3,000
603-000-34015	Sewer LID Payments	628	480	500	500	500
TOTAL CHARGES FOR SERVICES		4,155,868	4,623,463	4,962,500	4,832,500	5,073,500
MISCELLANEOUS						
603-000-37001	Interest	10,000	83,951	66,700	120,000	70,000
603-000-37005	Bond Proceeds			4,445,000	-	-
603-000-37004	Miscellaneous	27,452	159,186		5,000	5,000
TOTAL MISCELLANEOUS		37,452	243,137	4,516,700	125,000	75,000
BEGINNING FUND BALANCE AVAILABLE						
603-000-39001	Fund Balance Available	3,327,477	3,628,232	3,844,400	4,445,080	4,715,647
TOTAL RESOURCES		7,520,797	8,494,832	15,823,600	9,402,580	12,364,147
EXPENSES						
PERSONNEL SERVICES						
Dept 735 - SC	Personnel Services Total	482,000	575,000	739,500	560,000	565,700
Dept 736 - PRIM	Personnel Services Total	108,000	140,000	176,200	145,000	153,700
Dept 737 - SEC	Personnel Services Total	216,000	265,000	251,300	220,700	217,100
Dept 738 - PS	Personnel Services Total	108,000	75,000	70,700	55,000	57,600
TOTAL PERSONNEL SERVICES		914,000	1,055,000	1,237,700	980,700	994,100
MATERIALS & SERVICES						
Dept 735 - SC	Materials & Services Total	1,495,080	1,637,565	2,138,400	2,332,883	2,174,100
Dept 736 - PRIM	Materials & Services Total	142,500	172,575	225,400	228,950	242,300
Dept 737 - SEC	Materials & Services Total	306,086	312,178	371,900	348,200	380,200
Dept 738 - PS	Materials & Services Total	20,487	19,342	19,500	25,700	38,500
TOTAL MATERIALS & SERVICES		1,964,153	2,141,660	2,755,200	2,935,733	2,835,100
CAPITAL OUTLAY						
Dept 735 - SC	Capital Outlay	-	23,788	75,000	-	50,000
Dept 738 - PS	Capital Outlay	-	10,369	75,000	50,000	75,000
603-000-53001	Capital Outlay	42,116	-	-	-	-
603-000-53402	Annual Maint - Engineering	-	62,874	200,000	50,000	300,000
603-000-53403	WWTP Influent Flow Meter	-	45,196	-	-	-
603-000-53404	WWTP Rebuild Headworks Screen	-	40,960	42,000	-	42,000
603-000-53033	Sewer Capacity - Professional Services	-	-	-	-	2,500,000
603-000-53034	Basin 6 Project	-	-	3,650,000	-	-
603-000-53407	Pump Station 3 - Onsite Generator	-	-	90,000	-	90,000
603-000-53035	Basin 5 Pipeline Upsize	-	-	720,000	-	-
603-000-53409	Basin 4 Pipeline Upsize	-	-	2,575,000	-	-
603-000-53410	Install Overflow Alarms	-	-	7,200	-	7,200
TOTAL CAPITAL OUTLAY		42,116	183,187	7,434,200	100,000	3,064,200
TRANSFERS						
603-000-54001	Transfers	300,000	-	-	-	-
DEBT SERVICE						
603-000-55001	Principal	560,540	560,540	575,400	575,400	587,640
603-000-55002	Interest	107,005	104,615	90,800	90,800	76,540
603-000-55003	Loan Fee	4,750	4,750	4,300	4,300	4,300
TOTAL DEBT SERVICE		672,295	669,905	670,500	670,500	668,480
CONTINGENCY						
603-000-58001	Contingency	-	-	2,861,000	-	3,276,311
UNAPPROPRIATED ENDING FUND BALANCE						
603-000-59001	unappropriated Fund Balance	3,628,232	4,445,080	865,000	4,715,647	1,525,956
TOTAL EXPENSES		7,520,797	8,494,832	15,823,600	9,402,580	12,364,147

SEWER FUND
BY DEPARTMENT

SEWER FUND	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
<u>SEWER COLLECTION DEPARTMENT</u>					
PERSONNEL SERVICES					
603-735-51016 PW Support Charges	482,000	575,000	739,500	560,000	565,700
TOTAL PERSONNEL SERVICES	482,000	575,000	739,500	560,000	565,700
MATERIALS & SERVICES					
603-735-52001 Operating Supplies	5,340	23,617	20,000	20,000	20,000
603-735-52003 Utilities	336	344	1,000	1,000	1,000
603-735-52019 Professional Services	3,483	1,857	12,000	10,000	10,000
603-735-52025 GFSS Fund Charges	942,000	1,295,000	1,451,200	1,451,200	1,444,200
603-735-52026 Equipment Fund Charges	105,000	-	-	-	-
603-735-52063 PW Operation Fund Charges	17,000	84,000	177,200	177,200	201,900
603-735-52067 In Lieu of Franchise Fee	421,921	232,747	477,000	673,483	497,000
TOTAL MATERIALS & SERVICES	1,495,080	1,637,565	2,138,400	2,332,883	2,174,100
CAPITAL OUTLAY					
603-735-53402 Annual Maint. Ops	-	23,788	75,000	-	50,000
TOTAL CAPITAL OUTLAY	-	23,788	75,000	-	50,000
TOTAL EXPENDITURES	1,977,080	2,236,353	2,952,900	2,892,883	2,789,800
<u>PRIMARY TREATMENT DEPARTMENT</u>					
PERSONNEL SERVICES					
603-736-51016 PW Support Services Charge	108,000	140,000	176,200	145,000	153,700
TOTAL PERSONNEL SERVICES	108,000	140,000	176,200	145,000	153,700
MATERIALS & SERVICES					
603-736-52001 Operating Supplies	14,523	16,593	10,000	12,000	12,000
603-736-52003 Utilities	18,692	20,057	25,000	23,500	25,000
603-736-52010 Telephone	3,100	1,921	2,000	2,500	2,800
603-736-52016 Insurance	46,278	57,375	64,700	66,950	73,000
603-736-52018 Professional Development	1,391	917	1,200	1,500	1,500
603-736-52019 Professional Services	1,975	486	2,500	2,500	8,000
603-736-52021 Equipment Maintenance	-	-	-	-	-
603-736-52023 Facility Maintenance	6,905	6,471	8,000	8,000	8,000
603-736-52026 Equipment Fund Charges	-	-	-	-	-
603-736-52028 Projects & Programs	-	-	-	-	-
603-736-52064 Lab Testing	14,403	9,967	12,000	12,000	12,000
603-736-52083 Chemicals	35,231	58,788	100,000	100,000	100,000
603-736-52999 Indirect Cost Allocation	-	-	-	-	-
TOTAL MATERIALS & SERVICES	142,500	172,575	225,400	228,950	242,300
TOTAL EXPENDITURES	250,500	312,575	401,600	373,950	396,000

SEWER FUND
BY DEPARTMENT

SEWER FUND	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
<u>SECONDARY TREATMENT DEPARTMENT</u>					
PERSONNEL SERVICES					
603-737-51016 PW Support Charges	216,000	265,000	251,300	220,700	217,100
TOTAL PERSONNEL SERVICES	216,000	265,000	251,300	220,700	217,100
MATERIALS & SERVICES					
603-737-52001 Operating Supplies	14,023	20,669	20,000	20,000	25,000
603-737-52003 Utilities	174,124	161,366	200,000	175,000	175,000
603-737-52010 Telephone	3,101	1,921	1,700	1,700	1,700
603-737-52016 Insurance	49,278	61,122	69,000	73,000	78,000
603-737-52018 Professional Development	1,158	1,782	1,200	1,500	1,500
603-737-52019 Professional Services	4,416	5,500	6,000	3,000	10,000
603-737-52022 Fuel	54	34	500	-	-
603-737-52023 Facility Maintenance	3,354	2,788	3,500	4,000	4,000
603-737-52064 Lab Testing	30,009	30,927	40,000	40,000	50,000
603-737-52066 Permit Fees	26,569	26,069	30,000	30,000	35,000
TOTAL MATERIALS & SERVICES	306,086	312,178	371,900	348,200	380,200
TOTAL EXPENDITURES	522,086	577,178	623,200	568,900	597,300
<u>PUMP SERVICES DEPARTMENT</u>					
PERSONNEL SERVICES					
603-738-51016 PW Support Charges	108,000	75,000	70,700	55,000	57,600
TOTAL PERSONNEL SERVICES	108,000	75,000	70,700	55,000	57,600
MATERIALS & SERVICES					
603-738-52001 Operating Supplies	8,623	4,307	5,000	5,000	5,000
603-738-52003 Utilities	11,143	11,071	11,000	17,200	18,000
603-738-52010 Telephone	721	498	500	500	500
603-738-52019 Professional Services	-	3,466	3,000	3,000	15,000
TOTAL MATERIALS & SERVICES	20,487	19,342	19,500	25,700	38,500
CAPITAL OUTLAY					
603-738-53402 Annual Maint. Ops	-	10,369	75,000	50,000	75,000
TOTAL CAPITAL OUTLAY	-	10,369	75,000	50,000	75,000
TOTAL EXPENDITURES	128,487	104,711	165,200	130,700	171,100

STORM FUND

STORM FUND		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
<u>RESOURCES</u>						
CHARGES FOR SERVICES						
605-000-34014	Connection Charge	26	-	-	-	-
605-000-34017	Storm Service Charge	1,110,037	1,399,978	1,590,000	1,645,000	1,661,000
TOTAL CHARGES FOR SERVICES		1,110,063	1,399,978	1,590,000	1,645,000	1,661,000
MISCELLANEOUS						
605-000-37001	Interest	5,000	26,804	14,000	40,000	25,000
TOTAL MISCELLANEOUS		5,000	26,804	14,000	40,000	25,000
FUND BALANCE AVAILABLE						
605-000-39001	Fund Balance Available	1,872,115	1,576,492	1,417,900	1,545,056	1,307,495
TOTAL RESOURCES		2,987,178	3,003,274	3,021,900	3,230,056	2,993,495
<u>EXPENSES</u>						
PERSONNEL SERVICES						
605-000-51016	PW Support Charges	505,000	550,000	631,100	631,100	665,800
TOTAL PERSONNEL SERVICES		505,000	550,000	631,100	631,100	665,800
MATERIALS & SERVICES						
605-000-52001	Operating Supplies	7,308	11,371	20,000	15,000	15,000
605-000-52019	Professional Services	975	311	5,000	3,000	3,000
605-000-52025	GFSS Fund Charges	648,000	740,000	829,300	829,300	825,300
605-000-52026	Equipment Fund Charges	80,000	-	-	-	-
605-000-52063	PW Operations Fund Charges	17,000	84,000	177,200	177,200	168,250
605-000-52067	In Lieu of Franchise Fee	110,624	67,536	159,000	236,961	166,100
TOTAL MATERIALS & SERVICES		863,907	903,218	1,190,500	1,261,461	1,177,650
CAPITAL OUTLAY						
605-000-53001	Capital Outlay	41,780	5,000	-	-	100,000
605-000-53501	Annual Maintenance - Ops	-	-	200,000	30,000	200,000
TOTAL CAPITAL OUTLAY		41,780	5,000	200,000	30,000	300,000
CONTINGENCY						
605-000-58001	Contingency	-	-	1,000,300		421,315
UNAPPROPRIATED FUND BALANCE						
605-000-59001	Unapp Fund Balance	1,576,492	1,545,056	-	1,307,495	428,730
TOTAL EXPENSES		2,987,178	3,003,274	3,021,900	3,230,056	2,993,495

INTERNAL SERVICE FUNDS

Internal Service Funds are, as their name suggests, 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 one internal fund consisting of:

PW Operations Fund

This fund is set up to charge the Street Fund and each Enterprise Fund (Water, Sewer, and Storm) with general charges for personnel and materials and services that are shared among the Street Fund and all three enterprise funds. This fund also has the Engineering and Facilities Maintenance Departments. The expenses associated with the Engineering Department are split out proportionally among the Enterprise and Street Funds.

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

PW OPERATIONS FUND

PW OPERATIONS FUND		2021-22	2022-23	2023-24	2023-24	2024-25
		Actual	Actual	Adopted	Est YE	Proposed
<u>RESOURCES</u>						
CHARGES FOR SERVICES						
703-000-34010	PW Support Services Charge	3,349,000	3,587,000	4,299,400	4,299,400	3,983,400
TOTAL CHARGES FOR SERVICES		3,349,000	3,587,000	4,299,400	4,299,400	3,983,400
LICENSES, PERMITS, FEES						
703-000-35017	Engineering Fees	72,248	34,005	25,000	25,000	25,000
MISCELLANEOUS						
703-000-37001	Interest	-	74,243	-	8,000	6,000
703-000-37004	Miscellaneous - General	7,316	28,114	-	-	-
TOTAL MISCELLANEOUS		7,316	102,357	-	8,000	6,000
FUND BALANCE AVAILABLE						
703-000-39001	Fund Balance Available	373,379	(74,791)	369,300	6,458	724,958
TOTAL RESOURCES		3,801,943	3,648,571	4,693,700	4,338,858	4,739,358
<u>EXPENSES</u>						
PERSONNEL SERVICES						
Dept 733 - Eng	Personnel Services	504,492	478,867	657,600	554,400	554,200
Dept 734 - Ops	Personnel Services	2,592,845	2,118,161	2,560,600	2,119,000	2,293,100
Dept 739 - Fac	Personnel Services	-	404,309	372,400	406,700	462,900
TOTAL PERSONNEL SERVICES		3,097,337	3,001,337	3,590,600	3,080,100	3,310,200
MATERIALS & SERVICES						
Dept 733 - Eng	Materials & Services	136,846	83,305	91,000	83,000	100,000
Dept 734 - Ops	Materials & Services	642,551	355,357	400,100	329,900	388,000
Dept 739 - Fac	Materials & Services	-	119,044	162,000	120,900	185,000
TOTAL MATERIALS & SERVICES		779,397	557,706	653,100	533,800	673,000
CAPITAL OUTLAY						
Dept 739 - Fac	Capital Outlay	-	83,070	50,000	-	100,000
CONTINGENCY						
703-000-58001	Contingency	-	-	400,000	-	656,158
ENDING FUND BALANCE		(74,791)	6,458	-	724,958	-
TOTAL EXPENSES		3,801,943	3,648,571	4,693,700	4,338,858	4,739,358

PW OPERATIONS FUND
BY DEPARTMENT

PW OPERATIONS FUND		2021-22	2022-23	2023-24	2023-24	2024-25
		Actual	Actual	Adopted	Est YE	Proposed
ENGINEERING						
PERSONNEL SERVICES						
703-733-50001	Regular Wages	323,713	293,175	389,400	340,000	335,700
703-733-51005	CIS Insurance	53,003	67,279	97,600	60,000	70,900
703-733-51006	VEBA	3,796	5,309	7,700	6,400	6,600
703-733-51007	Retirement	99,053	88,423	125,900	116,000	109,100
703-733-51008	Taxes	22,088	22,141	31,400	29,000	27,100
703-733-51015	Other Benefits	2,839	2,540	5,600	3,000	4,800
TOTAL PERSONNEL SERVICES		504,492	478,867	657,600	554,400	554,200
MATERIALS & SERVICES						
703-733-52001	Operating Supplies	7,814	13,689	10,000	8,000	8,000
703-733-52006	Computer Maintenance	-	1,182	2,000	2,000	3,000
703-733-52010	Telephone	1,657	3,724	3,000	3,000	3,000
703-733-52014	Recruiting	365	-	-	-	-
703-733-52018	Professional Development	3,654	6,157	8,000	6,000	6,000
703-733-52019	Professional Services	32,738	35,821	30,000	30,000	40,000
703-733-52022	Fuel	702	314	5,000	5,000	5,000
703-733-52027	IT Fund Charges	4,000	-	-	-	-
703-733-52028	Projects & Programs	69,576	5,609	5,000	5,000	5,000
703-733-52097	Enterprise Fleet	4,138	7,093	8,000	9,000	10,000
703-733-52100	PW Administration	12,202	9,716	20,000	15,000	20,000
TOTAL MATERIALS & SERVICES		136,846	83,305	91,000	83,000	100,000
TOTAL EXPENSES		641,338	562,172	748,600	637,400	654,200
PW OPERATIONS						
PERSONNEL SERVICES						
703-734-50001	Regular Wages	1,495,653	1,227,552	1,455,900	1,233,000	1,309,100
703-734-50004	Overtime	13,705	13,626	20,000	18,000	18,100
703-734-51005	CIS Insurance	436,941	331,881	443,600	330,000	387,600
703-734-51006	VEBA	47,117	49,682	27,600	22,000	24,700
703-734-51007	Retirement	462,971	384,270	474,100	390,000	428,300
703-734-51008	Taxes	115,052	94,591	118,900	96,000	106,900
703-734-51015	Other Benefits	21,406	16,559	20,500	30,000	18,400
TOTAL PERSONNEL SERVICES		2,592,845	2,118,161	2,560,600	2,119,000	2,293,100
MATERIALS & SERVICES						
703-734-52001	Operating Supplies	17,961	37,999	35,000	22,000	-
703-734-52002	Personnel Uniforms Equipmer	1,397	4,192	3,000	2,300	-
703-734-52003	Utilities	10,594	12,350	15,000	13,500	14,000
703-734-52010	Telephone	8,036	8,459	8,000	7,000	14,000
703-734-52014	Recruiting Expense	-	465	-	-	-
703-734-52016	Insurance - General	154,279	191,552	216,100	191,600	228,000
703-734-52018	Professional Development	9,852	7,177	12,000	7,500	12,000
703-734-52019	Professional Services	205,937	22,707	20,000	14,000	25,000
703-734-52022	Fuel/Oil	48,054	46,981	60,000	50,300	65,000
703-734-52023	Facility Maintenance	25,199	11,940	20,000	10,700	15,000
703-734-52027	IT Fund Charges	140,000	-	-	-	-
703-734-52028	Projects & Programs	913	-	-	-	-
703-734-52046	Dock Services	8,779	-	-	-	-
703-734-52047	Marine Board	579	-	-	-	-
703-734-52097	Enterprise Fleet	10,042	11,535	11,000	11,000	15,000
TOTAL MATERIALS & SERVICES		642,551	355,357	400,100	329,900	388,000
TOTAL EXPENSES		3,235,396	2,473,518	2,960,700	2,448,900	2,681,100

PW OPERATIONS FUND
BY DEPARTMENT

PW OPERATIONS FUND		2021-22	2022-23	2023-24	2023-24	2024-25
		Actual	Actual	Adopted	Est YE	Proposed
<u>FACILITY MAINTENANCE</u>						
<u>PERSONNEL SERVICES</u>						
703-739-50001	Regular Wages	-	236,006	210,900	240,000	265,400
703-739-50004	Overtime	-	1,171	3,000	300	3,100
703-739-51005	CIS Insurance	-	66,456	63,600	67,000	76,000
703-739-51006	VEBA	-	4,492	4,000	4,400	5,100
703-739-51007	Retirement	-	74,582	70,400	75,000	87,600
703-739-51008	Taxes	-	18,069	17,300	19,000	21,700
703-739-51015	Other Benefits	-	3,533	3,200	1,000	4,000
TOTAL PERSONNEL SERVICES		-	404,309	372,400	406,700	462,900
<u>MATERIALS & SERVICES</u>						
703-739-52001	Operating Supplies	-	4,751	10,000	3,900	10,000
703-739-52002	Personnel Uniforms Equipmer	-	1,121	2,000	1,200	2,000
703-739-52010	Telephone	-	250	2,000	7,800	2,000
703-739-52018	Professional Development	-	1,740	3,000	1,000	5,000
703-739-52019	Professional Services	-	7,365	15,000	10,000	16,000
703-739-52022	Fuel	-	-	-	-	10,000
703-739-52023	Facility Maintenance	-	1,423	10,000	8,200	10,000
703-739-52099	Equipment Operations	-	79,448	100,000	72,500	100,000
703-739-52120	Facility Maintenance Other Cil	-	22,946	20,000	16,300	30,000
TOTAL MATERIALS & SERVICES		-	119,044	162,000	120,900	185,000
<u>CAPITAL OUTLAY</u>						
703-739-53701	Equipment purchases	-	83,070	50,000	-	100,000
TOTAL EXPENSES		-	606,423	584,400	527,600	747,900

MAJOR MAINTENANCE FUND

MAJOR MAINTENANCE FUND	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
<u>RESOURCES</u>					
INTERGOVERNMENTAL REVENUE					
704-000-33005 Grants	250,949	5,350	-		-
MISCELLANEOUS					
704-000-37004 Miscellaneous	3,639	-	-		-
TRANSFERS					
704-000-38001 Transfers	1,096,000	-	-		-
FUND BALANCE AVAILABLE					
704-000-39001 Fund Balance Available	401,887	302,167	-	139,517	-
TOTAL RESOURCES	1,752,475	307,517	-	139,517	-
<u>EXPENSES</u>					
CAPITAL OUTLAY					
704-000-53012 Parks	5,000	-	-		-
704-000-53013 Library	22,000	-	-		-
704-000-53017 Recreation Center	848,000	-	-		-
704-000-53018 City Hall	58,308	-	-		-
704-000-53024 Police Station	-	-	-		-
704-000-53025 Senior Center	17,000	-	-		-
704-000-53026 5th Street Trail	-	-	-		-
704-000-53027 Campbell Park	465,000	-	-		-
704-000-53028 Bennet Building	20,000	-	-		-
704-000-53029 Public Works	15,000	-	-		-
TOTAL CAPITAL OUTLAY	1,450,308	-	-	-	-
TRANSFERS					
202-725-54001 Transfers	-	168,000	-	139,517	
ENDING FUND BALANCE	302,167	139,517	-		-
TOTAL EXPENSES	1,752,475	307,517	-	139,517	-

TECHNOLOGY FUND

TECHNOLOGY FUND		2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Est YE	2024-25 Proposed
<u>RESOURCES</u>						
Grants						
702-000-33005	Grants	91,281	-	-		-
CHARGES FOR SERVICES						
702-000-34021	IT Fund Charges	559,500	-	-		-
MISCELLANEOUS						
702-000-37004	Miscellaneous	8,700	-	-		-
FUND BALANCE AVAILABLE						
702-000-39001	Fund Balance Available	468	2,195	70,000	2,195	-
TOTAL RESOURCES		659,949	2,195	70,000	2,195	-
<u>EXPENSES</u>						
PERSONNEL SERVICES						
702-000-50001	Regular Wages	130,000	-	-		-
702-000-51005	CIS Insurance	50,000	-	-		-
702-000-51006	VEBA	4,000	-	-		-
702-000-51007	Retirement	40,000	-	-		-
702-000-51008	Taxes	10,000	-	-		-
702-000-51009	Workers Comp	-	-	-		-
702-000-51012	Certification & Incentive	-	-	-		-
702-000-51014	Disability Life Ins	-	-	-		-
702-000-51015	Other Benefits	1,000	-	-		-
TOTAL PERSONNEL SERVICES		235,000	-	-	-	-
MATERIALS & SERVICES						
702-000-52001	Operating Supplies	5,000	-	-		-
702-000-52003	Utilities	75,000	-	-		-
702-000-52006	Computer Maintenance	130,000	-	-		-
702-000-52010	Telephone	32,000	-	-		-
702-000-52019	Professional Services	180,754	-	-		-
TOTAL MATERIALS & SERVICES		422,754	-	-	-	-
TRANSFER						
702-000-54001	Transfer	-	-	70,000	2,195	-
ENDING FUND BALANCE		2,195	2,195	-	-	-
TOTAL EXPENSES		659,949	2,195	70,000	2,195	-

EQUIPMENT FUND

EQUIPMENT FUND		2021-22	2022-23	2023-24	2024-25
		Actual	Actual	Adopted	Proposed
<u>RESOURCES</u>					
MISCELLANEOUS					
701-000-37004	Miscellaneous - General	17,223	-	-	-
FUND BALANCE AVAILABLE					
701-000-39001	Fund Balance Available	478,777	-	-	-
TOTAL RESOURCES		496,000	-	-	-
<u>EXPENSES</u>					
TRANSFERS					
701-000-54001	Transfer	496,000		-	-
ENDING FUND BALANCE		-		-	-
TOTAL EXPENSES		496,000		-	-

CAPITAL IMPROVEMENT PROGRAM**City of St Helens
Proposed Fiscal Year 24-25 Budget**

Fund	Acct	Project Name	Proposed Budget	Funding Source
Community Development Fund				
202	53103	Riverwalk Construction	3,635,600	OPRD Grants / Loan Proceeds
202	53102	URA Waterfront Improvements	6,569,900	ARPA Grants / Loan Proceeds
			10,205,500	
Community Enhancement Fund				
203	53013	Library Facilities Improvements	130,000	Fund Reserves
Streets Fund				
205	53001	Street Improvements & Overlays (STPG)	150,000	STIPS
SDC Funds				
301	53102	URA Waterfront Improvements		Fund Reserves
302	53102	URA Waterfront Improvements	200,000	Fund Reserves
302	53307	Back-up Generator for PW Shop	20,000	Fund Reserves
303	53033	Sewer Capacity Design	340,000	Fund Reserves
303	53405	Basin 6 Pipeline Upsize (Phase I)	-	Fund Reserves
303	53408	Basin 5 Pipeline Upsize (Phase II)	-	Fund Reserves
303	53410	Install Overflow Alarms	1,800	Fund Reserves
304	53001	Capital Outlay	200,000	Fund Reserves
305	53902	Columbia View Park Improvements	992,000	Fund Reserves
			1,753,800	
Water Fund				
601	53302	Annual Maintenance - Water Distributor	100,000	Fund Reserves
601	53314	Water Meters	150,000	Fund Reserves
601	53302	Annual Maintenance - Water Filtration	100,000	Fund Reserves
601	53302	Annual Maintenance - Engr	200,000	Fund Reserves
601	53304	Repair Existing Reservoir	1,000,000	Grant? / Fund Reserves
601	53306	WFF Rack Replacement	250,000	Fund Reserves
601	53307	Back-up Generator for PW Shop	-	Fund Reserves
			1,800,000	
Sewer Fund				
603	53402	Annual Maintenance - engr	300,000	Fund Reserves
603	53402	Annual Maintenance - PW Ops	75,000	Fund Reserves
603	53402	Annual Maintenance - PW WQ	75,000	Fund Reserves
603	53404	WWTP Rebuilding Headworks Screen	42,000	Fund Reserves
603	53033	Sewer Capacity - Design	2,500,000	CDBG Grant
603	53405	Basin 6 Pipeline Upsize (Phase I)	-	Loan Proceeds
603	53407	Pump Station 3 Onsite Generator	90,000	Fund Reserves
603	53408	Basin 5 Pipeline Upsize (Phase II)	-	Loan Proceeds
603	53409	Basin 4 Pipeline Upsize & Reroute	-	Loan Proceeds
603	53410	Install Overflow Alarms	7,200	Fund Reserves
			3,089,200	
Storm Fund				
605	53501	Annual Maintenance - Oper	200,000	Fund Reserves
Public Works Operations Fund				
703	53701	Equipment purchases	50,000	Fund Reserves
Public Safety Fund				
706	53001	Public Safety Facilities	10,300,000	Bond Proceeds
Total Capital Improvement Funds			27,678,500	

CAPITAL IMPROVEMENT PROJECTS**BY FUND**

Fund	Dpt	Acct	Project Name	Adopted Bud 23-24	Projected 6/30/2024	FY2024 Carry Forward	FY 24-25 Proposed	FY2026 Carry Forward
202	723	52055	Riverwalk Project	-	-	-	-	-
202	723	53103	Riverwalk Construction	3,635,600	-	3,635,600	3,635,600	-
202	723	53902	Columbia View Park Improvements	-	-	-	-	-
202	723	53102	URA Waterfront Improvements	11,569,900	5,000,000	6,569,900	6,569,900	-
202	723	52019	Professional Services	-	-	-	-	-
				15,205,500	5,000,000	10,205,500	10,205,500	-
203	706	53013	Library Facilities Improvements	130,000	-	130,000	130,000	-
				130,000	-	130,000	130,000	-
205	000	53001	Street Improvements & Overlays (STPG)	224,500	140,000	84,500	150,000	-
205	000	53101	Columbia Blvd Sidewalk Improve (Gable/Sykes) ODOT	998,100	1,130,000	-	-	-
				1,222,600	1,270,000	84,500	150,000	-
301	000	53001	Street Improvements & Overlays (STPG)	-	-	-	-	-
301	000	53101	Columbia Blvd Sidewalk Improve (Gable/Sykes) ODOT	-	-	-	-	-
301	000	53103	URA Waterfront Improvements	500,000	500,000	-	-	-
				500,000	500,000	-	-	-
302	000	53103	URA Waterfront Improvements	300,000	300,000	-	200,000	-
302	000	53307	Back-up Generator for PW Shop	20,000	-	20,000	20,000	-
				320,000	300,000	20,000	220,000	-
303	000	53102	URA Waterfront Improvements	-	-	-	-	-
303	000	53033	Sewer Capacity Design	-	-	-	340,000	-
303	000	53406	Basin 6 Pipeline Upsize	275,000	-	275,000	-	275,000
303	000	53408	Basin 5 Pipeline Upsize	55,000	-	55,000	-	55,000
303	000	53410	Install Overflow Alarms	1,800	-	1,800	1,800	-
				331,800	-	331,800	341,800	330,000
304	000	53001	Capital Outlay	200,000	-	-	200,000	-
304	000	53502	Storm Drain Repairs - Engr	-	-	-	-	-
				200,000	-	-	200,000	-
305	000	53902	Riverwalk AKA Columbia View Park	992,000	-	992,000	992,000	-
				992,000	-	992,000	992,000	-
601	731	53302	Annual Maintenance - Water Distribution	100,000	-	-	100,000	-
601	731	53314	Water Meters	150,000	-	-	150,000	-
601	732	53302	Annual Maintenance - Water Filtration	100,000	-	-	100,000	-
601	732	53306	WFF Rack Replacements	-	-	-	250,000	-
601	000	53302	Annual Maintenance - Engr	-	-	-	200,000	-
601	000	53304	Repair Existing Reservoir	2,250,000	1,250,000	1,000,000	1,000,000	-
601	000	53307	Back-up Generator for PW Shop	200,000	200,000	-	-	-
601	000	53308	Sherman Place Waterline Replacement	30,000	30,000	-	-	-
601	000	53309	Pump 10 @ Well 3 - replacement	-	-	-	-	-
				2,830,000	1,480,000	1,000,000	1,800,000	-
603	000	53402	Annual Maintenance - engr	200,000	50,000	-	300,000	-
603	735	53402	Annual Maintenance - PW Ops	75,000	-	-	75,000	-
603	738	53402	Annual Maintenance - PW WQ	75,000	50,000	-	75,000	-
603	000	53404	WWTP Rebuilding Headworks Screen	42,000	-	42,000	42,000	-
603	000	53033	Sewer Capacity - Design	-	-	-	2,500,000	-
603	000	53034	Basin 6 Pipeline Upsize	3,650,000	-	3,650,000	-	3,650,000
603	000	53407	Pump Station 3 Onsite Generator	90,000	-	90,000	90,000	-
603	000	53035	Basin 5 Pipeline Upsize	720,000	-	720,000	-	720,000
603	000	53409	Basin 4 Pipeline Upsize & Reroute	2,575,000	-	2,575,000	-	2,575,000
603	000	53410	Install Overflow Alarms	7,200	-	7,200	7,200	-
				7,434,200	100,000	7,084,200	3,089,200	6,945,000
605	000	53501	Annual Maintenance - Oper	200,000	30,000	-	200,000	-
605	000	53502	Storm Drain Repairs - Engr	-	-	-	-	-
				200,000	30,000	-	200,000	-
703	739	53701	Equipment Purchases	50,000	-	50,000	50,000	-
				-	-	-	-	-
706	000	53001	Public Safety Facilities	12,761,400	310,000	12,451,400	10,300,000	2,151,400
				-	-	-	-	-
			Total CIP	42,177,500	8,990,000	32,349,400	27,678,500	9,426,400

CAPITAL IMPROVEMENT PROJECTS**BY PROJECT**

Fund	Dpt	Acct	Project Name	Adopted	Projected	FY2024	FY2025	FY2026
				2023-2024	6/30/2024	CF	Proposed	Carry Forward
202	723	52019	Professional Services	-	-	-	-	-
202	723	52055	Riverwalk Project	-	-	-	-	-
202	723	53103	Riverwalk Project - Construction	3,635,600	-	3,635,600	3,635,600	-
				3,635,600	-	3,635,600	3,635,600	-
205	000	53001	Street Improvements & Overlays (STPG)	224,500	140,000	84,500	150,000	-
301	000	53001	Street Improvements & Overlays (STPG)	-	-	-	-	-
				224,500	140,000	84,500	150,000	-
205	000	53101	Columbia Blvd Sidewalk Improve (Gable/Sykes) ODOT	998,100	1,130,000	-	-	-
301	000	53101	Columbia Blvd Sidewalk Improve (Gable/Sykes) ODOT	-	-	-	-	-
				998,100	1,130,000	-	-	-
202	723	53102	URA Waterfront Improvements	11,569,900	5,000,000	6,569,900	6,569,900	-
301	000	53102	URA Waterfront Improvements	500,000	500,000	-	-	-
302	000	53102	URA Waterfront Improvements	300,000	300,000	-	200,000	-
303	000	53102	URA Waterfront Improvements	-	-	-	-	-
				12,369,900	5,800,000	6,569,900	6,769,900	-
601	732	53302	Annual Maintenance - Water Filtration	100,000	-		100,000	-
601	731	53302	Annual Maintenance - Water Distribution	100,000	-		100,000	-
601	000	53302	Annual Maintenance - Engr	-	-		200,000	-
				200,000	-	-	400,000	-
601	000	53304	Repair Existing Reservoir	2,250,000	1,250,000	1,000,000	1,000,000	-
601	000	53308	Sherman Place Waterline Replacement	30,000	30,000	-	-	-
601	732	53306	WFF Rack Replacements	-	-		250,000	-
302	000	53307	Back-up Generator for PW Shop	20,000	-	20,000	20,000	-
601	000	53307	Back-up Generator for PW Shop	200,000	200,000	-	-	-
				220,000	200,000	20,000	20,000	-
601	731	53314	Water Meters	150,000	-		150,000	-
603	735	53402	Annual Maintenance - PW Ops	75,000	-		75,000	-
603	000	53402	Annual Maintenance - engr	200,000	50,000		300,000	-
603	738	53402	Annual Maintenance - PW wq	75,000	50,000		75,000	-
				350,000	100,000	-	450,000	-
603	000	53404	WWTP Rebuilding Headworks Screen	42,000	-	42,000	42,000	-
603	000	53033	Sewer Capacity Design	-	-	-	2,500,000	-
303	000	53033	Sewer Capacity Design	-	-	-	340,000	-
				-	-	-	2,840,000	-
303	000	53405	Basin 6 Pipeline Upsize	275,000	-	275,000	-	275,000
603	000	53405	Basin 6 Pipeline Upsize	3,650,000	-	3,650,000	-	3,650,000
				3,925,000	-	3,925,000	-	3,925,000
603	000	53407	Pump Station 3 Onsite Generator	90,000	-	90,000	90,000	-
303	000	53408	Basin 5 Pipeline Upsize	55,000	-	55,000	-	55,000
603	000	53408	Basin 5 Pipeline Upsize	720,000	-	720,000	-	720,000
				775,000	-	775,000	-	775,000
603	000	53409	Basin 4 Pipeline Upsize & Reroute	2,575,000	-	2,575,000	-	2,575,000
303	000	53410	Install Overflow Alarms	1,800	-	1,800	1,800	-
603	000	53410	Install Overflow Alarms	7,200	-	7,200	7,200	-
				9,000	-	9,000	9,000	-
605	000	53501	Annual Maintenance - Oper	200,000	30,000		200,000	-
304	000	53001	Annual Maintenance - Ops	200,000	-		200,000	-
605	000	53502	Storm Drain Repairs - Engr	-	-		-	-
304	000	53502	Storm Drain Repairs - Engr	-	-		-	-
				400,000	30,000	-	400,000	-
203	706	53013	Library Facilities Improvements	130,000	-	130,000	130,000	-
703	739	53701	Equipment Purchases	50,000	-	50,000	50,000	-
706	000	53001	Public Safety Facility	12,761,400	310,000	12,451,400	10,300,000	2,151,400
305	000	53902	Riverwalk	992,000	-	992,000	992,000	-
				992,000	-	992,000	992,000	-
Total CIP				42,177,500	8,990,000	32,349,400	27,678,500	9,426,400

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Debt Policy

Capital projects financed through the issuance of bonds shall not be financed for a period which exceeds the expected useful life of the project.

The City shall use the most prudent methods of acquiring capital outlay items, including the use of lease purchase agreements.

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.

Long-Term Debt Obligations
Estimated as of June 30, 2024

City of St Helens
 Debt Outstanding
 FY2025

Existing Debt	Issued		Maturity Date	Balance 7/1/2024	Debt Service FY 23-24				Balance 6/30/2025
	Date	Amount			Principal	Interest	Agent Fee	Total	
Boise White Paper Note	Dec-15	3,000,000	Dec-36	1,660,000	150,000	-	-	150,000	1,510,000
State Loan R06801	Mar-12	2,000,000	Sep-31	750,000	100,000	-	3,750	103,750	650,000
Refinancing 2020 Bond	Dec-20	8,214,478	Jun-29	5,180,000	990,000	155,400	-	1,145,400	4,190,000
2021 FF&C Obligation	Sep-21	12,685,000	Aug-51	12,685,000	250,000	201,150	1,600	452,750	12,435,000
Totals		25,899,478		20,275,000	1,490,000	356,550	5,350	1,851,900	18,785,000

Future Loans	Proceeds Drawn				Total
	FY2023	FY2024	FY 2025	Future Years	
URA Waterfront Improvements	4,904,932	3,242,143	6,399,800	0	14,546,875
DEQ - Sewer Basin Pipeline upsizing	-	-	-	17,500,000	17,500,000
Estimated total loan proceeds	4,904,932	3,242,143	6,399,800	17,500,000	32,046,875

Legal Debt Limit

Under Oregon statutes, (ORS 287A) the City is limited in the amount of principal outstanding for general obligation bonded debt to three percent of real market value of the taxable properties within its boundaries. The statutory limit specifically excludes full faith and credit obligations, and bonds for water, sanitary and storm sewers.

The following schedule depicts the City's legal debt capacity and indicates the amount of marginal capacity available: Real Market Value is comprised of all property within the city. Values are determined by the County Assessor.

Statutory Debt Limitation
Estimated as of June 30, 2024

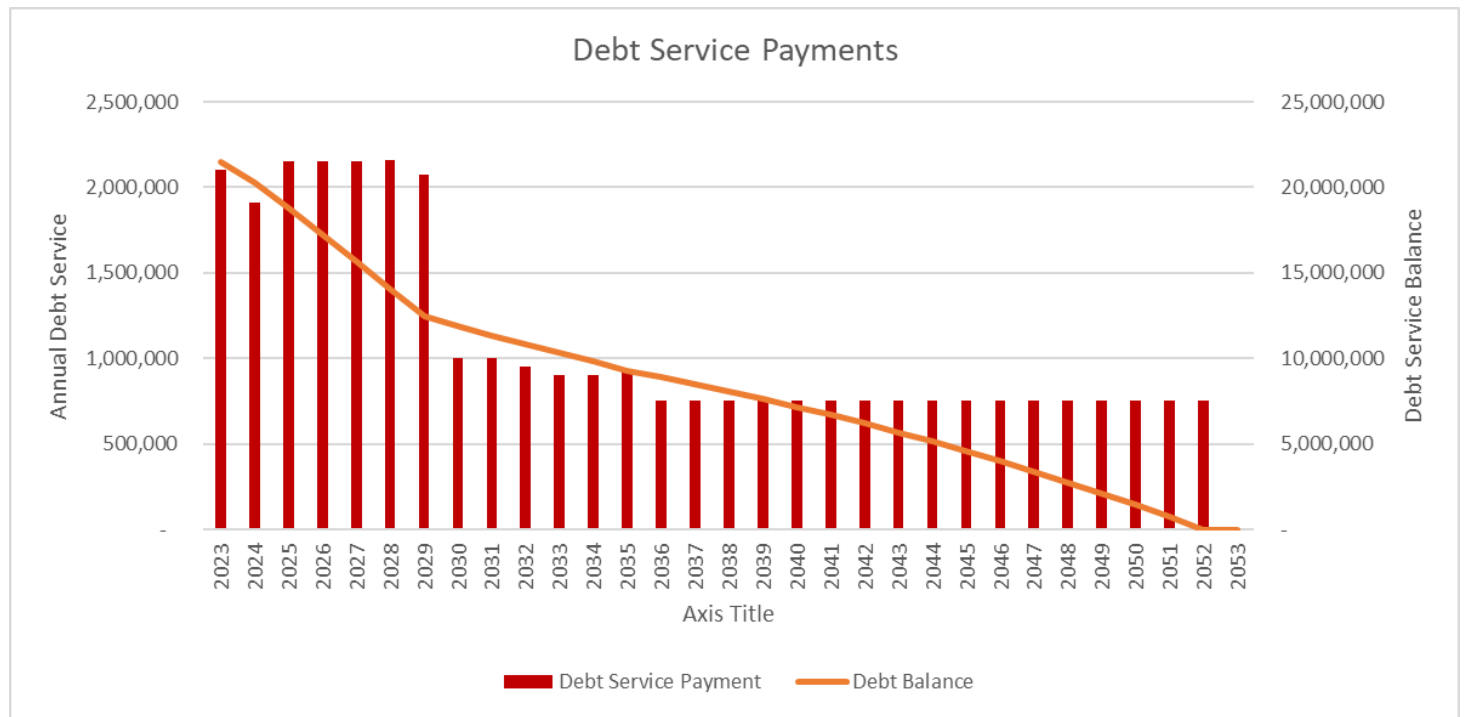
Real Market Value	1,192,593,684
Debt Capacity at 3%	35,777,811
Less outstanding debt	\$ 27,672,075
Net debt subject to 3% limit Marginal capacity	\$ 8,105,735.52

Bond Rating

The City of St. Helens has a bond rating of "AA" by S & P Global Ratings.

DEBT SERVICE SUMMARY

<u>Service</u>	<u>Fund</u>	<u>Original Amount</u>	<u>Issued Date</u>	<u>Maturity Date</u>	<u>Purpose</u>	<u>Balance 6/30/24</u>	<u>FY 24-25 Debt Service</u>
<u>2020 Bond Refinance</u>		8,775,000	Nov-20	Jun-29		5,180,000	1,145,400
	202 Economic Development				Veneer Property		
	205 Streets				Streets LID		
	601 Water				Water Filtration Plant		
	603 Sewer				I&I Sewer Projects		
<u>State Loan R06801</u>		2,000,000	Mar-12	Sep-31		750,000	103,750
	603 Sewer	2,000,000			I&I Sewer Projects		
<u>Boise Note</u>		3,000,000	May-15	Apr-35		1,660,000	150,000
	202 Economic Development				Boise Property		
<u>Public Safety Facility</u>		12,685,000	Sep-21	Aug-51		12,435,000	751,150
	706 Public Safety Facility						



DEBT SERVICE SCHEDULE

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	
24-25	990,000	155,400	1,145,400	4,190,000
24-26	1,020,000	125,700	1,145,700	3,170,000
24-27	1,050,000	95,100	1,145,100	2,120,000
24-28	1,085,000	63,600	1,148,600	1,035,000
24-29	1,035,000	31,050	1,066,050	-
24-30	-	-	-	-

Debt Service Schedule - \$12.9 Million Public Safety Facility Financed Public Safety Facility Building				
FY	Annual Debt Service			Principal Outstanding
	Principal	Interest	Total	
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

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	
24-25	150,000	-	150,000	1,510,000
25-26	150,000	-	150,000	1,360,000
26-27	150,000	-	150,000	1,210,000
27-28	150,000	-	150,000	1,060,000
28-29	150,000	-	150,000	910,000
29-30	150,000	-	150,000	760,000
30-31	150,000	-	150,000	610,000
31-32	150,000	-	150,000	460,000
33-34	150,000	-	150,000	310,000
34-35	150,000	-	150,000	160,000
35-36	160,000	-	160,000	-

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	
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 POLIECS

Adopted December 6, 2017
Resolution No. 1806

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

St. Helen's long-term financial policies are as follows:

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.
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.
- 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.

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 recurring revenue in reserve between Contingency and Unappropriated accounts.
- 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 Governing 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 at a public hearing.
 - 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.

GLOSSARY

Item #4.

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 principal 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 principal 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 principal 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 as a deficit

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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 rainwater 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.