



**City of St. Helens  
Budget Committee Meeting**

**Thursday, April 7, 2016  
6 p.m.**

City Hall Council Chambers  
265 Strand Street, St. Helens

1. Introductions
2. Visitor Comments
3. Approve May 19, 2015 Minutes
4. Budget Process
5. Budget Overview
6. Review Department Budgets
  - a. Administration Services/Community Development
  - b. Police
  - c. Library
  - d. Public Works
  - e. Capital Projects
7. Discussion/Questions
8. Next meeting: Thursday, May 5<sup>th</sup>, 6 p.m. or Wednesday, May 18<sup>th</sup>, 6 p.m.

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# City of St. Helens

## Budget Committee

### Budget Meeting Minutes

May 19, 2015

#### Council & Members Present:

Doug Morten, Council President  
Keith Locke, Councilor  
Susan Conn, Councilor  
Patrick Birkle, Committee Member  
Garrett Lines, Committee Chair  
Bill Eagle, Committee Member  
Paul Barlow, Committee Member

#### Staff Present:

Jon Ellis, Finance Director  
Terry Moss, Police Chief  
Neal Sheppard, Interim Public Works Co-Director  
Margaret Jeffries, Library Director  
Lisa Scholl, Committee Secretary

#### Members Absent:

Randy Peterson, Mayor  
Ginny Carlson, Councilor  
Michael Funderburg, Committee Member

#### Others:

Cindy Phillips                      Riki Frappier                      Julie Metz  
Nathan Jones                      Joseph Bean

Chair Lines called the meeting called to order at 6 p.m.

#### Approval of Minutes

The May 5, 2015 minutes were distributed and posted online. The Committee approved the May 5, 2015 meeting minutes, with a correction to the meeting date.

#### Recap Approved Budget

Finance Director Ellis presented a PowerPoint presentation. He reviewed the budget amendments.

#### Public Hearing

◆Cindy Phillips, Municipal Court Judge. She is here to encourage the Budget Committee to approve additional help for court. A new court clerk was recently hired and a computer upgrade will be occurring soon. She is requesting .5 FTE to assist in court through the end of this fiscal year. Adding the position will allow court to generate additional revenue through collections.

Councilor Locke asked about the other half. Ellis explained that the request is for .6 FTE. Half will support court and the other half will support utilities.

Judge Phillips explained that the position will allow staff to train on the new computer program and get caught up on work. When the current court clerk came on board they were already several months behind because the former court clerk worked two days in court and three days at the Police Department. With the hard work

of Court Clerk Julie Metz and Office Assistant Riki Frappier, they are almost caught up. There will be about two weeks during the upgrade that they will not be able to enter information into the computer.

Council President Morten asked if court has adequate IT support. Judge Phillips confirmed IT support is adequate. However, they are having problems communicating with the jail through the computer program to perform in-custody hearings. It has never worked correctly but does not seem to be the fault of IT.

Committee Member Eagle suggested court look into the RARE volunteer program. You can get really talented people to work on a short-term basis. Judge Phillips was not aware of the program. Riki is familiar with the program and is working in court right now to help get caught up. The program upgrade will cut processing time down from minutes to seconds. The computer will be doing things they previously did by hand.

Ellis explained that the proposal for the .6 FTE office assistant is to support utilities half the time and court the other half. It would allow for an increase in collections, most likely resulting in additional revenue flow. The .3 FTE for court is to bring the new software in line and cover the increase when police become completely staffed and if the code enforcement position is added. There is currently a term-limited position through June 30 working in accounts payable full-time. Riki is currently a .6 FTE but will go back to full-time if the additional funding request for a part-time office assistant and re-class of accounting assistant is not approved. The term-limited position will go away as well.

## **End of Public Hearing**

### **Deliberations**

Ellis reviewed the additional staff recommended amendments as listed in the PowerPoint presentation. The Budget Committee reviewed additional funding request scenarios.

Chief Moss talked about the code enforcement officer position. He and Interim Public Works Co-Directors Sheppard and Nelson propose to take existing staff from Public Works and shift that person to the Police Department for a maximum of two days per week to do code enforcement. The Police Association is on board. They still need to talk to AFSCME. It would not add staff. It would shift from one department to another. The need would be greater in the summer and less often in the winter. Sheppard added that they have an employee who has already been a code enforcement officer. There would be very little training involved. The cost is approximately \$27,000. It would be split, two-thirds paid by the Police Department and one-third paid by Public Works. The cost to the general fund would be \$18,000. The position would generate income by issuing citations but it's hard to calculate how much.

Council President Morten expressed his appreciation of the long-term economic impact. It will create a more attractive community. Chief Moss had thought they could stay on top of it but it has proven to be really difficult with staff shortages. They need someone dedicated to the program. Sheppard added that complaints related to code enforcement have increased.

Library Director Jeffries talked about the loss of an employee through retirement last year. That loss forced them to reduce Library open hours from 47 to 42 per week. They will lose another employee when the federal grant ends June 30. The Library is dealing with a greater number of patrons now compared to a year ago. Increased services and activities have continued. She would really like to restore the open hours. Reducing hours further is not something she anticipates. However, services may have to be reduced if staff is not increased. It's heartbreaking at a time when you have built up momentum. A .5 FTE library assistant for \$17,000 is quite a bargain. It frees up regular staff to create and operate programs.

Councilor Conn asked if the position could be less than .5 FTE. Jeffries said anything would help. The grant is currently providing a .3 FTE. She does anticipate that the Library Technician will be retiring a year from this fall. It's a huge job and she is very skilled.

Chief Moss addressed the capital requests. The request for body cameras can be removed. They are a need but not a priority. Portable radios need to be purchased this year or next. Their failure is inevitable. There is a patrol vehicle with high mileage that needs to be replaced. If we don't replace one this year, he will be back with a request for two next year.

Ellis reviewed the additional funding requests and how they will affect the general fund. The Budget Committee reviewed the various scenarios. Ellis suggests that a subcommittee be formed to create a policy statement to maintain fund balances and address police cars, radios and other equipment needed.

**Motion:** Councilor Conn moved to approve \$18,000 from the general fund for the Code Enforcement Officer position, add .3 FTE for a Library Assistant, and extend the term-limited Office Assistant position through December. Council President Morten seconded. All in favor; none opposed; motion carries.

**Motion:** Councilor Locke moved to approve the additional staff recommendations for \$32,210. Committee Member Eagle seconded. All in favor; none opposed; motion carries.

**Motion:** Committee Member Eagle moved to approve the FY 2015-16 Ad Valorem Property Taxes. Councilor Conn seconded. All in favor; none opposed; motion carries.

**Motion:** Councilor Conn moved to recommend City Council approve the FY 2015-16 City of St. Helens budget. Council President Morten seconded. All in favor; none opposed; motion carries.

#### **Questions/Comments**

None

#### **Next Meeting Date:**

City Council Public Hearing will be June 3, 2015 at 6:30 p.m. in the City Council Chambers.

There being no further business, the meeting was adjourned at 7:34 p.m.

ATTEST:

\_\_\_\_\_  
Garrett Lines, Chair

\_\_\_\_\_  
Jon Ellis, Finance Director

Prepared by: Lisa Scholl, Committee Secretary

PowerPoint Presentation attached.





City of St. Helens

# Budget Committee Meeting

## May 19, 2015



Facilitated by: Jon Ellis  
Finance Director / Budget Officer

1

## Budget Committee Agenda

- Approve Minutes from May 5, 2015
- Recap of Approved Budget
- Public Hearing
  - Time allotted to allow for public comments
- Deliberations
  - Review proposed budget adjustments
  - Other
- Motion to Recommend City of St Helens FY 2015-16:
  - Ad Valorem Property Taxes
  - Proposed Budget
- Next:
  - City Council Public Hearing June 3<sup>rd</sup> (Budget / Revenue Sharing)
  - Adoption June 17th

2

## Approve Minutes

Budget Committee minutes dated May 5, 2015

3

## Recap Budget Amendments Meeting of 5-5-15

Budget Items	Uses			Sources	
	Appropriations	Contingency	Ending FB	Total	Revenues
<b>Errors and Omissions</b>					
Planning GIS	2,000		(2,000)	-	
General Fund Beginning Fund Balance			13,499	13,499	13,499
Public Works - .5 FTE	(12,070)		12,070	-	
Tourism	(34,000)	(10,000)	20,000	(24,000)	(24,000)
<b>Total Errors and Omission</b>	<b>(44,070)</b>	<b>(10,000)</b>	<b>43,569</b>	<b>(10,501)</b>	<b>(10,501)</b>
<b>CIP Carryforwards / Adjustments</b>					
Economic Development - Acquisition	2,513,430	-	-	2,513,430	2,513,430
Parks - Dock Storm Repairs	25,000	-	-	25,000	25,000
Streets - St Helens & Eisenschmidt	(145,000)	-	42,598	(102,402)	(102,402)
Water - 2MGD Reservoir Rehab	20,000	-	-	20,000	20,000
Sewer - Main Replacement - Pump Station 7	115,000	-	(120,000)	(5,000)	(5,000)
Equipment - savings from street sweeper	-	20,000	52,311	72,311	72,311
<b>Total CIP Carryforwards / Adjustments</b>	<b>2,528,430</b>	<b>20,000</b>	<b>(25,091)</b>	<b>2,523,339</b>	<b>2,523,339</b>
<b>Additional Funding Requests</b>					
Librarian I .70 to 1 FTE	22,970	-	(22,970)	-	-
Assistant Planner	88,960	(1,030)	(50,770)	37,160	37,160
Sergeant to Lieutenant	20,740	-	(20,740)	-	-
Dock Repairs	90,000	-	(40,000)	50,000	50,000
<b>Total CIP Carryforwards / Adjustments</b>	<b>222,670</b>	<b>(1,030)</b>	<b>(134,480)</b>	<b>87,160</b>	<b>87,160</b>
<b>Total Adjustments</b>	<b>2,707,030</b>	<b>8,970</b>	<b>(116,002)</b>	<b>2,599,998</b>	<b>2,599,998</b>
<b>Proposed Budget</b>	<b>20,788,100</b>	<b>4,017,550</b>	<b>9,018,240</b>	<b>33,823,890</b>	<b>33,826,890</b>
<b>Current Approved 5-18-15</b>	<b>23,495,130</b>	<b>4,026,520</b>	<b>8,902,238</b>	<b>36,423,888</b>	<b>36,426,888</b>

4

## Total Approved FY 15-16 Budget

Fund	Resources			Uses		Resources in excess of Uses	Contingency	Unappropriated Fund Balance
	Beginning working capital	Revenues	Transfers	Expenditures	Transfers			
General Fund	1,641,828	4,259,500	56,350	4,328,140	68,890	1,560,648	851,800	708,848
Special Revenue Funds								
Visitor & Tourism	141,448	95,000	-	85,000	-	151,448	10,000	141,448
Community Enhancement	2,390,100	1,448,430	1,003,890	3,433,680	82,850	1,325,890	1,055,760	270,130
Capital Improvement	7,030,579	1,492,300	846,500	4,139,800	1,000,000	4,229,579	770,000	3,459,579
CDBG	-	56,830	-	56,830	-	-	-	-
Streets (Gas Tax)	542,919	818,650	-	765,870	5,500	590,199	100,000	490,199
Internal Service Funds								
Administrative Services	133,691	1,378,820	-	1,470,050	-	42,461	42,460	1
Public Works	-	281,690	40,000	281,690	-	40,000	40,000	-
Fleet	16,753	278,000	-	285,350	-	9,403	9,400	3
Enterprise Funds								
Water Operating	2,054,485	3,162,630	-	2,784,770	394,000	2,038,344	445,900	1,592,444
Sewer Operating	2,539,996	4,713,500	-	3,917,210	395,500	2,940,786	701,200	2,339,586
Grand Total	16,491,798	17,985,350	1,946,740	21,548,390	1,946,740	12,928,758	4,026,520	8,902,238
Total Budget			36,423,888		36,423,888			
Unappropriated fund balance			(16,491,798)		(8,902,238)			
Contingency			0		(4,026,520)			
Transfers			(1,946,740)		(1,946,740)			
Internal Services			(2,013,220)		(2,013,220)			
Net Budget			15,972,130		19,535,170			

Draw on  
(3,563,040) reserves

5

## Overview of Total Budget

- 94% of revenues from 5 revenue categories

- Utilizes Revenue sharing for General Fund Operations

- Staffing 67.02 FTE (.98 increase)

- Major CIP

- Property Acquisition
- Godfrey Outfall
- Gable Road
- 2 MG Reservoir Rehab
- Water/Sewer Main Replacements

	Budget 2015-16	Percent total	Adjustments to net*	Net Budget	Percent total	Percent current
<b>Resources</b>						
Beginning working capital	16,491,798	45%		16,491,798	51%	0%
Charges for services	8,375,880	23%	(308,270)	8,067,610	25%	51%
Intergovernmental	1,811,850	5%		1,811,850	6%	11%
Property taxes	1,632,300	4%		1,632,300	5%	10%
Franchise fees	1,513,620	4%		1,513,620	5%	9%
Loan Proceeds	2,000,500	5%		2,000,500	6%	13%
Licenses and permits	303,810	1%		303,810	1%	2%
Fines and forfeitures	218,000	1%		218,000	1%	1%
Miscellaneous	260,840	1%		260,840	1%	2%
Motel/hotel	95,000	0%		95,000	0%	1%
Interest earnings	68,600	0%		68,600	0%	0%
Transfers	1,946,740	5%	(1,946,740)	-	0%	0%
Indirect cost allocation - CC	1,704,950	5%	(1,704,950)	-	0%	0%
Current revenues	19,932,090	55%	(3,959,960)	15,972,130	49%	0%
Total resources	36,423,888	100%	(3,959,960)	32,463,928		
Personnel Services	7,205,100	20%		7,205,100	37%	0%
Materials and Supplies	6,510,500	18%	(2,013,220)	4,497,280	23%	0%
Capital Outlay	6,794,830	19%		6,794,830	35%	0%
Debt Service	1,037,960	3%		1,037,960	5%	0%
Transfers	1,946,740	5%	(1,946,740)	-	0%	0%
	23,495,130	65%	(3,959,960)	19,535,170	100%	0%
Contingency	4,026,520	11%	(4,026,520)	-	0%	0%
Ending fund balance	8,902,238	24%	(8,902,238)	-	0%	0%
	36,423,888	100%	(16,888,718)	19,535,170	100%	0%
Net draw on reserves				(3,563,040)		

6

## Gauntlet of Reductions

- Reduction to service levels through staff reductions

City Wide - All Departments / Funds

Department	Actual 2007-08 or peak	Adopted 2012-13	Adopted 2013-14	Proposed 2014-15	Adopted 2013-14 -VS- Proposed 2014-15		Actual 2007-08 * -VS- Proposed 2014-15	
					Change	Percent	Change	Percent
Administrative / Community Services	18.50	14.50	14.00	14.00	-	0.00%	(4.50)	-24.3%
Police	24.00	18.00	17.00	17.00	-	0.00%	(7.00)	-29.2%
Library	7.00	5.50	5.46	5.29	(0.17)	-3.11%	(1.71)	-24.4%
Public Works *	36.70	32.80	30.50	29.75	(0.75)	-2.46%	(6.95)	-18.9%
<b>Total FTE</b>	<b>86.20</b>	<b>70.80</b>	<b>66.96</b>	<b>66.04</b>	<b>(0.92)</b>	<b>-1.37%</b>	<b>(20.16)</b>	<b>-23.4%</b>

\* public works peaked employment due to Capital Projects was in FY 10-11

- Personnel Services - no cost of living (FY 11-12, FY 12-13), increase medical contributions, loss of benefits (FY 11-12)
- Eliminated community grant programs
- Deferring maintenance

7

## Overall Cost Drivers

- Personnel Services up \$405,900 or 6%
  - Merit and COLA increases (\$135,000)
  - Medical insurance increase (\$97,620)
  - PERS increase (\$92,850)
- Materials and supplies up \$297,000 or 4.8%
  - CIS insurance for liability, auto and property Increase (\$20,100)
  - Facilitating Stewardship of acquisition of new properties (\$270,000)
- Capital Improvements
  - Boise Veneer property, Godfrey Park Outfall, 2MG Reservoir Rehabilitation

8



9

## Deliberations – Additional Staff Recommended Amendments

			Fund - Costcenter										
	Expenditure	Amount	CE - Library	CIP -	PW -	Streets	Water -	Water -	Sewer -	Sewer -	Sewer -	Sewer -	Sewer -
Item	Classification		Bldg Rsrvc	Sewer	Ops		Prod & Distr	WFF	Collect	Second	Prime	Storm	Pumps
			009-202	010-303	013-403	011-011	017-017	017-017	018-018	018-019	018-020	018-021	018-022
1 Pump Station 7	Capital Outlay	10,000	-	10,000	-	-	-	-	-	-	-	-	-
2 Security Cameras	Materials & services	6,300	6,300	-	-	-	-	-	-	-	-	-	-
3 Overtime - PW Ops	Personnel services	1,550	-	-	-	210	600	-	500	-	-	240	-
4 Overtime - WFF	Personnel services	6,910	-	-	-	-	-	6,910	-	-	-	-	-
5 Overtime - WWTP	Personnel services	7,450	-	-	-	-	-	-	-	2,990	2,230	-	2,230
Total		32,210	6,300	10,000	-	210	600	6,910	500	2,990	2,230	240	2,230

- Pump Station 7 – New Information
- Security Cameras – Library - missed on proposed
- Overtime – Additional Overtime reflects
  - Operations – Storm Event
  - WFF and WWTP – additional lab testing

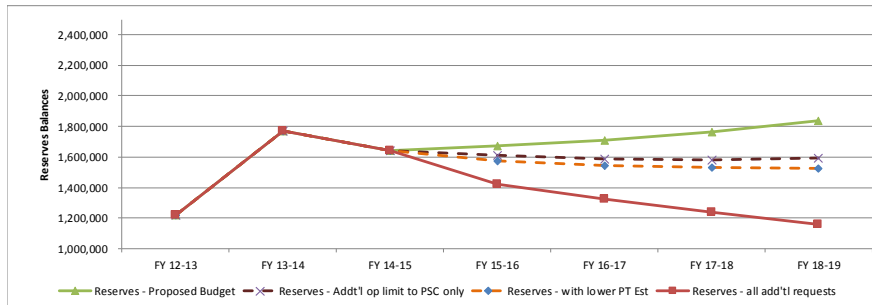
10

## Deliberations – Additional Funding Requests

General Fund - Five Year Forecast

FY 15-16 through FY 19-20

Interactive Model Based on Additional Funding Requests Options



Reserves as percent of operating expenditures

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Reserves - Proposed Budget	31.9%	48.0%	40.1%	39.2%	39.7%	40.4%	41.4%	42.7%
Reserves - selected AFR	31.9%	48.0%	40.6%	37.3%	36.0%	34.9%	34.1%	33.9%
Reserves - all add'l requests	31.9%	48.0%	40.6%	32.4%	29.5%	26.8%	24.5%	22.4%

- Approval of Librarian I, Assistant Planner, Reclass Sergeant to LT, and Dock Repairs
- Red dotted with increase in Property tax assumption (.25% FY16-17 to FY19-20)
- Orange dotted reflects original model assumptions

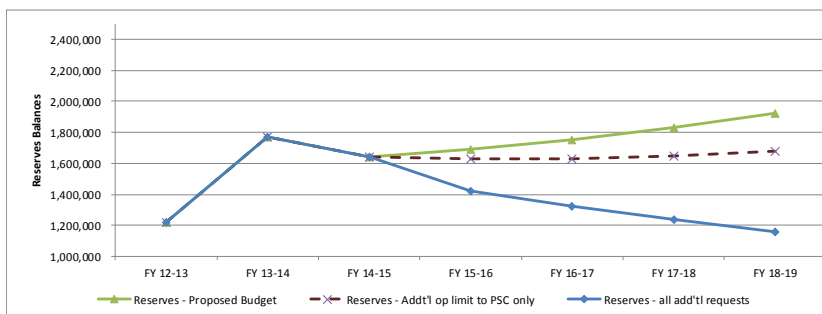
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## Deliberations – Additional Funding Requests

General Fund - Five Year Forecast

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Interactive Model Based on Additional Funding Requests Options



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Reserves - selected AFR	31.9%	48.0%	40.6%	37.8%	36.9%	36.3%	36.0%	36.2%
Reserves - all add'l requests	31.9%	48.0%	40.6%	32.4%	29.5%	26.8%	24.5%	22.4%

- Increase intergovernmental revenues

12



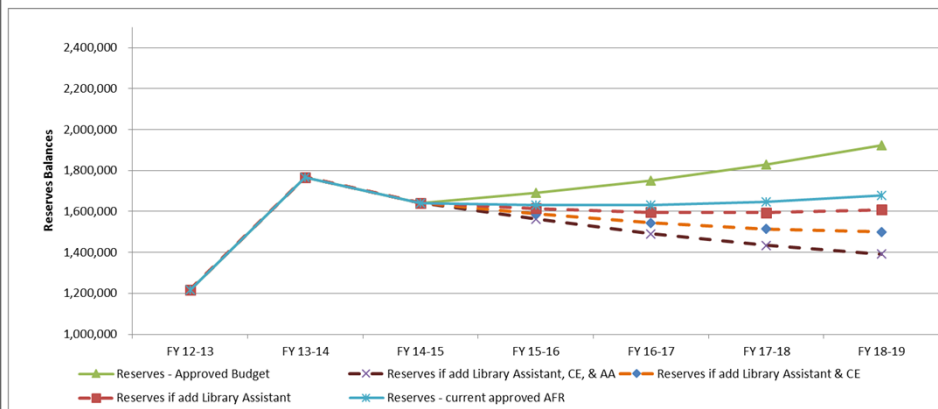
## Deliberations

- Additional Funding Requests

Additional Funding Requests - FY 2015-16 Budget						
Request	FTE	Department / Program	Notes	Total	General Fund	Other Funds
<b>Operations</b>						
Part-time Librarian Assistant	0.5	Library	Personnel	17,020	17,020	-
Part-time Office Assistant	0.6	Admin - Court	Personnel	50,220	25,110	25,110
Reclass to Accounting Assistant		Admin - Finance	Personnel	4,900	980	3,920
Part-time Code Enforcement	0.5	Police	Personnel	25,910	25,910	-
<b>Total ongoing costs</b>	<b>1.6</b>			<b>98,050</b>	<b>69,020</b>	<b>29,030</b>
<b>Capital</b>						
Patrol Vehicle	1.0	Police	Capital	36,000	36,000	-
Portable radios	1.0	Police	Capital	30,000	30,000	-
Body worn cameras	1.0	Police	Capital	14,500	14,500	-
<b>Total one-time costs</b>	<b>3.0</b>			<b>80,500</b>	<b>80,500</b>	-
<b>Total additional funding requests</b>				<b>178,550</b>	<b>149,520</b>	<b>29,030</b>

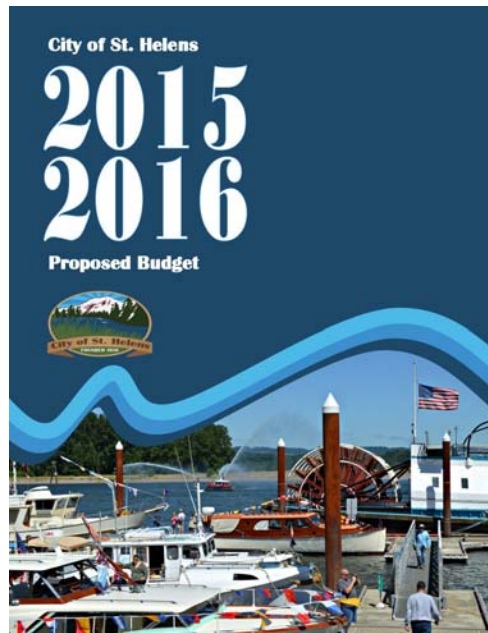
13

## Deliberations - Modeling additional changes



14

## Deliberations



15

## Motions

- Motion to approve any additional changes to approved budget
- Motion to approve FY 2015-16 City of St. Helens Ad Valorem Property Taxes
  - Approve the City of St. Helens permanent tax rate of \$1.9078 per thousand of assessed value for general fund operations
    - Motion for final approval
    - Discussion and review
    - Vote on the motion to approve City of St. Helens FY 2015-16 ad valorem property taxes
- Motion to recommend FY 2015-16 City of St. Helens Budget
  - Motion for final approval
  - Discussion and review
  - Vote on the motion for final approval of the FY 2015-16 City of St. Helens Budget

16

## Budget Process - Next Steps

- June 3, 2015 City Council Meeting - Public Hearing
- June 17, 2015 City Council Meeting – Adoption



## **The Budget Message**

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**Date:** March 31, 2016  
**To:** City of St. Helens Budget Committee  
**From:** John Walsh, City Administrator  
Jon Ellis, Budget Officer  
**Subject:** Fiscal Year 2016-17 Budget Message

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We respectfully submit the Fiscal Year 2016-17 proposed budget for the City of St. Helens.

This year's budget continues to reflect a welcomed message of fiscal improvement with the opportunity to make improvements to some programs and services suspended as a result of the 2008 recession. These improvements continue to be modest and certainly do not reflect a full recovery from the impacts of the recession. The challenge in this year's budget is a discussion on developing alternative revenue sources to address the impact to fund reserves from the realization that some traditional revenue funding sources will never fully recover to the stature of the mid-2000s.

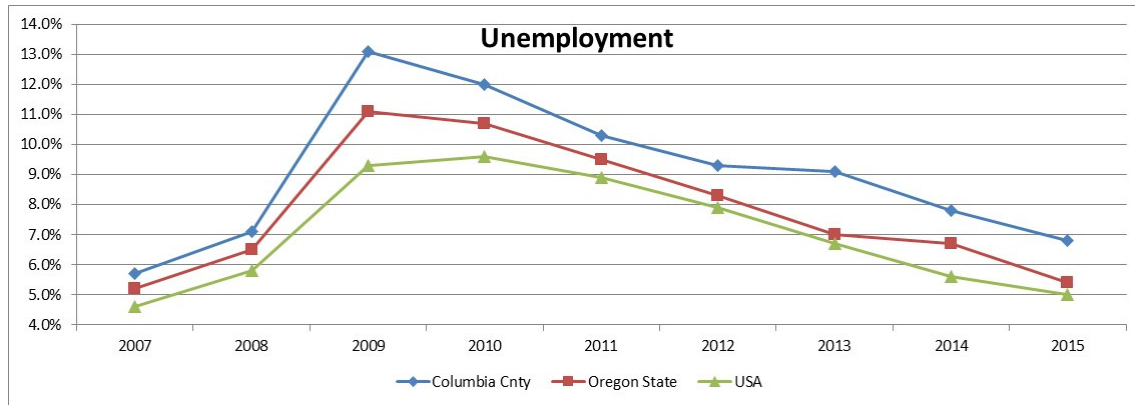
The proposed budget continues to further build on the FY 2015-16 budget concept of incrementally restoring services when funds are available. Services being addresses are:

- Code Enforcement – increasing staffing resource from 1.5 days per week to 2 days per week,
- Parks Maintenance – increasing support staff from 1.2 FTE to 1.6 FTE,
- Administration – Finance/Court – increasing Part-time support from .3 FTE to .8 FTE, and
- Library Services – increasing a part-time Library Assistant from .3 FTE to .5 FTE. This should allow the Library to restore some of the hours of operations that were lost from past years' service reductions.

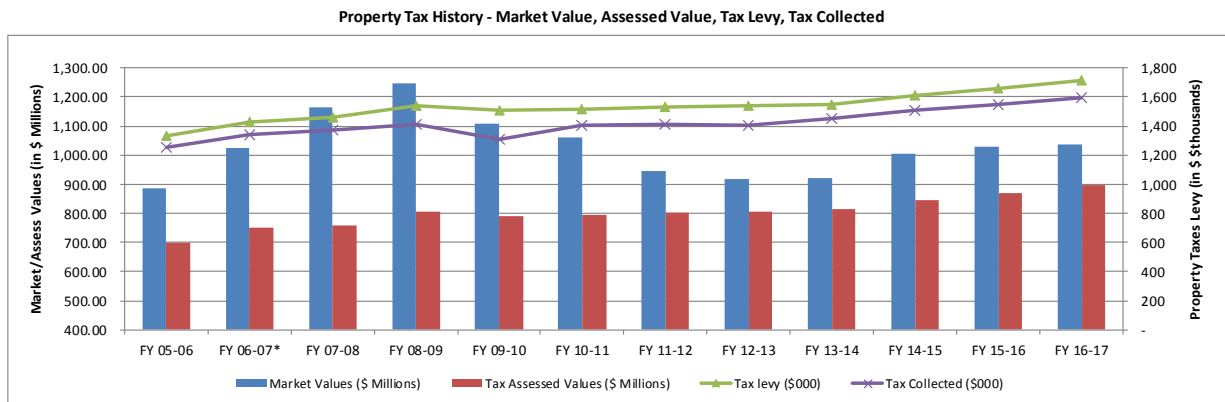
Upon further review of the general fund budget, the reader will clearly see that even with minimal enhancements the General Fund still requires utilization of reserves to balance. This further illustrates the necessity of either developing alternative resources and/or prioritizing services to eliminate some for enhancement of other services.

### **The Economy**

The local, state and national economy continues to show signs of improvement; the proposed budget reflects a conservative cautionary perspective considering the past economic trends. The Columbia County economy has historically lagged behind both the state and national trends as illustrated in the following table on unemployment.

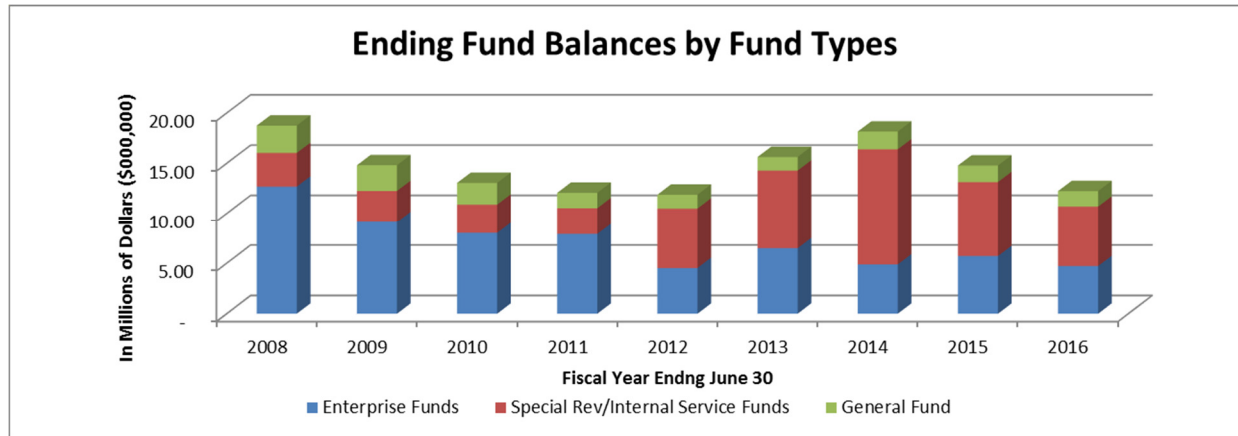


While property tax revenues in the past year show signs of stabilization, the prevailing perspective throughout the governmental finance community is that property taxes will never come back to the proportion of operating revenues they once were, so the long-term perspective is that we will need to live within the new limited resource reality.



## History

At the beginning of the 2008 recession, the City maintained programs and services by utilizing reserve funds to offset revenue short falls. As the recession continued, it became evident that this reserves backfill strategy was not a sustainable plan as reserve balances would be rapidly exhausted within a short time frame. Subsequently, the Budget Committee and City Council were compelled to make difficult decisions in order to balance available revenues with expenditures. To demonstrate the magnitude of these reductions, the total City staffing has been reduced nearly 24 percent, dropping from a peak of 86 positions in 2007 to the current level of 66 positions. The City is now in a much better fiscal condition because of these difficult decisions.



### Overall Highlights of the Proposed FY 2016-17 Budget

The City's total budget is \$35.28 million, but after netting unappropriated funds (\$9.76 million), contingencies (\$2.94 million), inter-fund transfers (\$2.20 million), and internal services (\$2.10 million); the net budget (anticipated cash out the door) is \$18.26 million. The General Fund net budget totals \$4.58 million (after netting out contingencies and unappropriated funds).

The overall changes in the proposed FY 16-17 budget (as compared to the adopted FY 15-16 budget) are summarized as follows:

Personnel Services increased \$222,840 or 3.1 percent, primarily due to:

- Cost of living increases of \$134,200 or an average increase of 2.2 percent,
- Medical insurance cost increase of \$63,200 or an average increase of 5.5 percent,
- Additions to Staffing (FTE) cost increase of \$120,200 broken down as follows:

New Positions to Staff		General Fund				Admin	Public Works		
EFT	Classification	Police 002	Library 004	Courts 103	Building 105	Finance 106	Ops 403	WWTP 019/020	Grand Total
0.10	Code Enforcement Officer - increased	9,850					(9,850)		-
0.20	PT Library Assistant		6,928						6,928
0.50	PT Office Assistant			19,047		19,047			38,093
0.50	PT Building Inspector				41,140				41,140
	PT Pretreatment								
0.40	Program Specialist							34,040	34,040
1.70	Grand Total	9,850	6,928	19,047	41,140	19,047	(9,850)	34,040	120,201

- Please note that the change in staffing mix (staffing turnover) offsets inflationary pressures mentioned above by approximately \$90,000.



Materials and Services increased \$513,260 or 7.8 percent primarily due to:

- \$200,000 – Anticipated additional \$400,000 Brownfield Grant for Area Wide Planning. Continuation of the \$200,000 awarded in 2015-16.
- \$153,930 – Police grant for Justice and Mental Health Collaboration Program. A three year program which was granted October 2015.
- \$150,000 – Economic Development fund – pass through property taxes associated with the Cascade Operating Lease
- \$31,500 – Increase of 9 percent in insurances provided by City/County Insurance Services (CIS) for General Liability, Property, and Auto insurances.

Capital Outlay decreased \$3.12 million or 43 percent primarily due to changes in capital project mix consisting of carry over projects, continuation of projects and/or new projects. The most significant of capital improvements are:

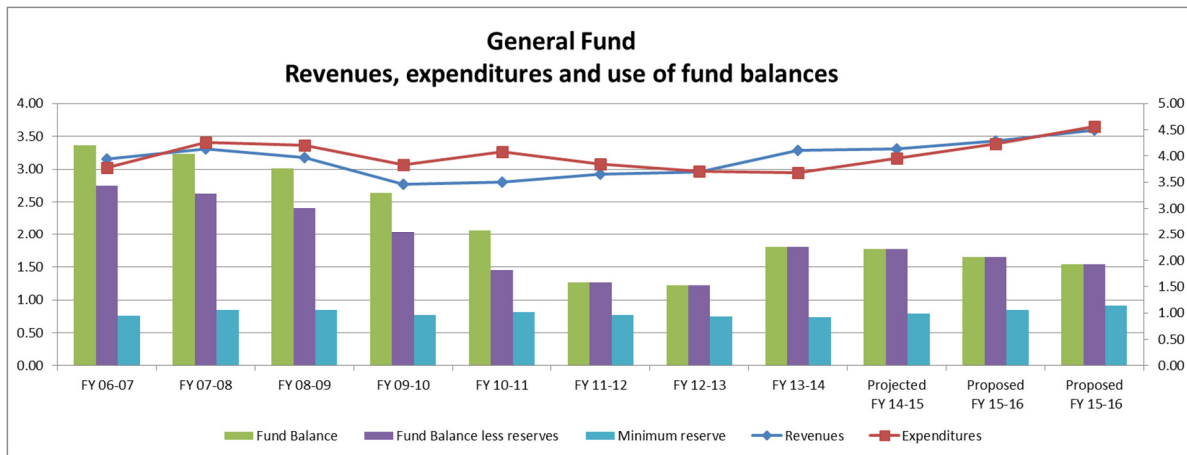
- \$500,000 Street Lighting – upgrade the street lights from high pressure sodium to LED. The conversion to LED will reduce the electrical and maintenance costs. Carry forward project.
- \$251,300 - Gable Road - Construct sidewalk, bicycle lanes, storm drain, and re-pave Gable Road from Highway 30 to the Columbia Blvd. intersection.
- \$500,000 - Godfrey Outfall Upgrade – two primary storm systems merge in Godfrey Park and existing infrastructure is undersized and showing signs of potential failure. Carry forward project.
- \$300,000 - 2MG Reservoir Rehabilitation - In lieu of a full reservoir replacement costing millions of dollars, this project will rehabilitate the existing two million gallon reservoir by installing a spray-on or membrane liner inside the 85-year-old concrete reservoir. The proposed rehabilitation is a very cost-efficient method to significantly extend the service life of the facility. Carry forward project.
- \$1,430,000 – Various utility replacement / rehabilitation projects.
- \$400,000 - S. 10<sup>th</sup> Street Storm Pump Station Re-Route - This project will re-route the discharge from the pump station so that it can flow by gravity to the existing storm system.

For further details and a listing of all projects, refer to the Capital Improvement Fund section of this document.

### The General Fund

At first blush, the General Fund Budget for Fiscal Year 2016-17 shows that:

- The ending fund balance on June 30, 2017, assuming no draw on contingencies, will be \$1.54 million or approximately 34 percent of annual operating costs, and
- The anticipated operating expenditures will exceed anticipated operating revenues (excluding transfers and the purchase of one time software license) by \$66,950.



The proposed budget has been developed on the basis of maintaining service levels budgeted for in the Fiscal Year 2015-16, including supplemental actions in November 2015 which added a .2 FTE Library Assistant and a .25 FTE Office Assistance for Municipal Court support. In addition, every effort has been taken to try to accommodate increasing staffing to support Parks (.4 FTE increase) and Code Enforcement activities (increasing 1.5 days per week to 2 days per week). As illustrated in the above graph, there is limited capacity for addressing additional departments' operational needs.

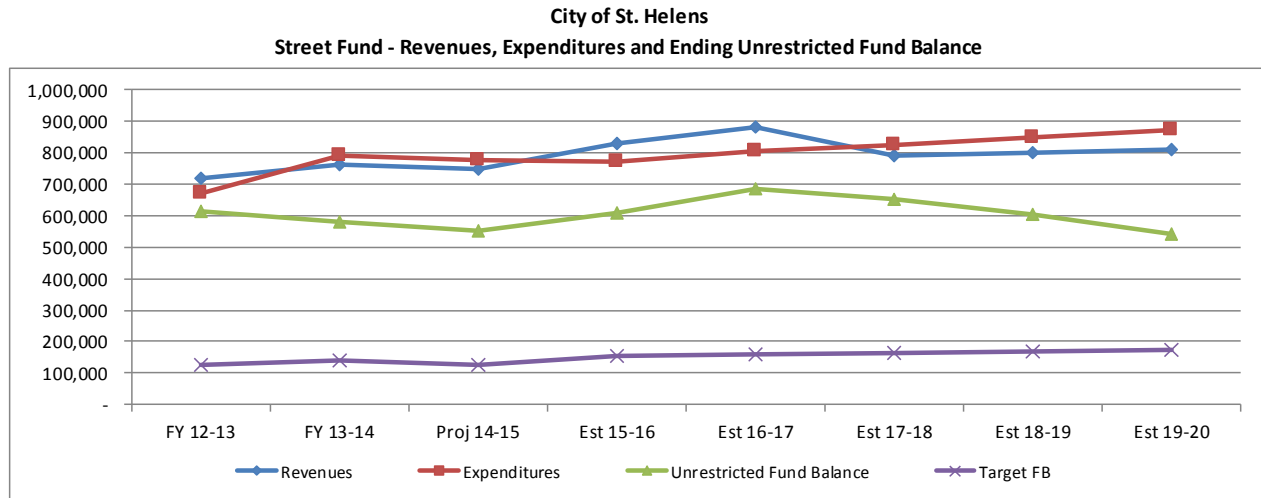
Included with the budget submittal for further budget committee consideration is a supplemental request by the Police Chief requesting an increase of the Code Enforcement Officer from .4 FTE to 1.0 FTE and a request to fund a replacement Police vehicle. However, absent of either new revenue sources and/or reductions to other general fund services, any additional appropriation request would result in a further draw on reserves. The current ratio of General Fund Reserve to operating expenditures as of June 30, 2017 is 34 percent.

### Special Revenue Funds

Special Revenue funds are funds that receive dedicated revenues for a restricted purpose. The funds defined as special revenues are Tourism, Economic Development, Community Enhancement, Streets (Gas Tax), Community Block Grant, and Capital Projects Funds. Since funds are primarily non-discretionary, there are limited decisions associated with expenditures but some of the concerns / opportunities to be discussed are:

- **Economic Development Fund** – This is a newly created fund for FY 2016-17 to better track the increasing magnitude of scale and diverse funding associated with current economic development. Now that the City has identified defined revenue streams and specific financing strategies, these activities are best tracked and maintained in a stand-alone special revenue fund. The individual fund will provide improved tracking of projects and enhanced transparency. Please note the past activity was tracked in the Community Enhancement fund in a single cost center.

- Street (Gas Tax) Fund – Gas Tax growth has not kept pace with infrastructure maintenance demands, resulting in reductions to the operating fund reserves which are not sustainable. While in the current year the fund is balanced and ending fund reserves will be approximately 85 percent of operating costs, this is significantly down from three years ago when reserves were 105 percent of operating costs. Please note that many of our infrastructure needs are currently being address with our reserve of STP funds. These funds are limited in nature and may not be available in the long run to supplement gas tax funds.



- Capital Improvement Fund - Storm funds – The City initiated replacing the Godfrey Park Storm Outfall in 2014-15 with an estimated budget of \$2.4 million dollars with the main project occurring in the summer of 2015. The project has encounter unforeseen difficulties with burrowing through the required rock strata which has delayed completion to the summer / fall of 2016. Staff anticipates that the project will be completed and within budget in FY 16-17. Other significant Storm projects in FY 16-17 are the S 10th Street Pump Station reroute for \$400,000 and Man Hole Rehabilitation program of \$130,000.

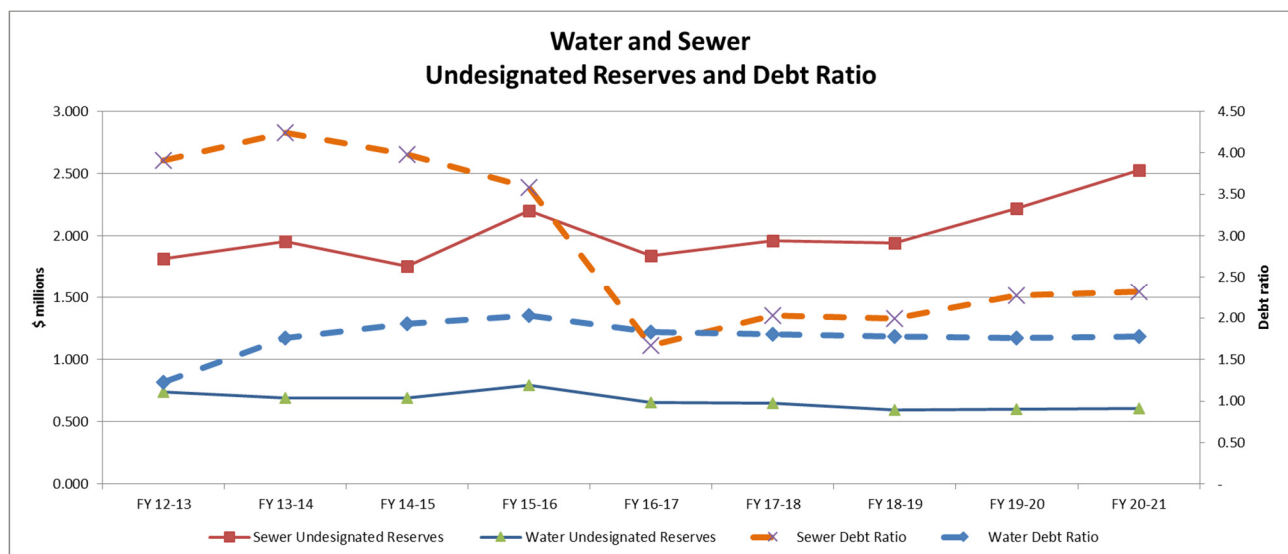
### Internal Service Funds

Internal Service Funds are used to account for cost of services that are utilized by all departments throughout the organization. The costs are captured in a centralized cost center and then allocated to departments / divisions in a reasonable and rational methodology. Internal Service Funds are Administrative Services Fund, Public Works Fund, and the Fleet Maintenance Fund. There are no significant issues associated with the operations of these funds at this time. Please note that the City has re-implemented the self-insurance reserve program which collects an assessment from all departments based on FTE count. This assessment is reserved and utilized for uninsured personnel issues and costs associated with contract negotiations.

## Enterprise Funds

Enterprise Funds are operations where costs are recovered 100 percent through user fees from outside customers. Enterprise funds are Water and Sewer/Storm. Some of the more notable items included in the budget are:

- City Utility funds have finally reached a plateau whereby reserves and debt ratios, which are utilized to assess the health of an enterprise fund, are such that that City would only require increases to keep pace with the rate of inflation. Therefore, this budget anticipated rate increases for December 2016 of 1.3 percent for water and 1 percent for sewer and storm. This follows the December 2015 increases of 0.75 percent in water and 0.25 percent in sewer and storm.
- A comprehensive review and update to the City's Cost of Service Allocation (COSA) and review / changes to Storm water methodology is scheduled for next year. This review will reassess current policies and practices utilized in determining COSA and storm and provide enhanced public involvement in the review (estimated cost \$50,000).
- Cascades lease of the Boise White Paper facilities (now owned by the City) continues to fill the void left by Boise when their plant was closed. They have now become a significant utility users which contributes to the ability for the City to lower future rate increases to at or below inflation.
- Debt ratio which is a measurement of the ability of a fund to pay debt service. The City is required to maintain a minimum of 1.1 as defined by our bond covenants with Capital One. An industry standard is closer to 2.0. The Water Fund for FY 16-17 is projected to have a 1.83 debt ratio and the Sewer Fund a 1.67 debt ratio.



For comments, questions or concerns, please feel free to contact:

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503-366-8227

#### Acknowledgement

In closing, the development of a budget document takes the efforts of many people throughout the City's organization. I wish to express my appreciation to the Mayor and City Council, Department Heads, Division Managers, and Administrative staff for their timely insight and especially their patience that is required when developing and publishing a budget.



**City of St. Helens**

# 2016 2017

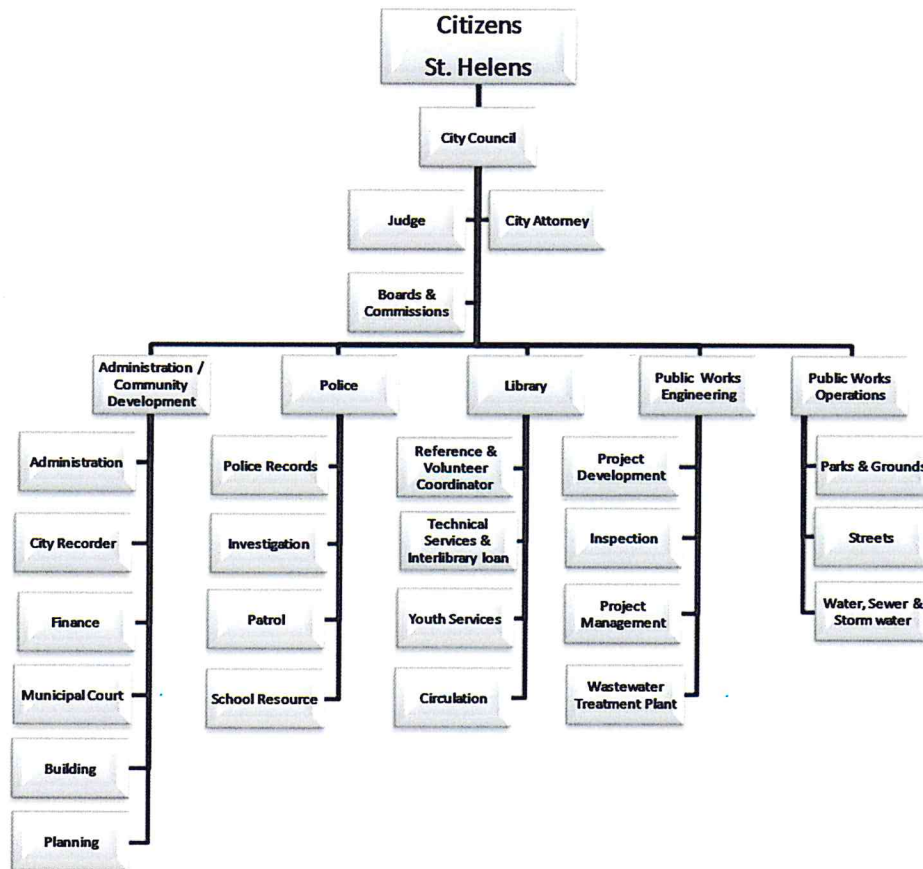
**Proposed Budget**



**MCCORMICK PARK**



## City-Wide Organizational Chart



## The Budget Process

Before the budget can accomplish these goals, a schedule for preparation is developed. This schedule is called the budget calendar.

Table 1 - FY 2016-17 Budget Schedule		
Date	Time	Agenda
Thursday, April 07, 2016	6:00 PM	Review Administrative and Community Services Department, Public Works Department, Police Department, and Library Services Department Budgets
Thursday, May 05, 2016	6:00 PM	Reserved if needed to follow up on items identified on April 7th
Wednesday, May 18, 2016	6:00 PM	Public Hearing and Approval by Budget Committee
Wednesday, June 01, 2016	6:30 PM	City Council Public Hearing
Wednesday, June 15, 2016	7:00 PM	Adoption of Budget Resolutions

\* All meetings are held in the City Council Chambers located at 265 Strand Street.

At the start of the calendar year, meetings are held with department heads, Mayor and City Council to set goals and priorities for the upcoming year. In April, a proposed budget is prepared and presented to the budget committee, which, by law, comprises the Mayor, City Councilors, and five citizen members. A summary of the recommended budget is published in the local newspaper. The City Council holds a public hearing prior to July 1, which results in further changes. If a change will increase property taxes or increase expenditures within a fund by more than ten percent, the budget must be referred back to the Budget Committee. The City Council adopts the budget and levies prior to June 30 each year. The adopted budget is filed with the County Clerk and the State of Oregon, and the Property Tax Levy is certified to the County Assessor by July 15 each year.

Oregon Budget Law allows for amendments to the City budget for reasons unforeseen at the time of adoption. The City Council may adopt resolutions changes that decrease one existing appropriation and increase another. Certain changes of ten percent or more to any fund require a supplemental budget. All changes of ten percent to any fund require a supplemental budget process similar to the annual budget requiring a public hearing. Further detail may be found in ORS Chapter 294.



# City of St. Helens



## Summarized Budget Worksheets



**City of St. Helens**  
**Proposed Fiscal Year 2016-17**

						(Impaired) / Improved	
	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Projected 2015-16	Proposed 2016-17	Adopted vs proposed	Adopted vs proposed
<b>Where does it come from?</b>							
<b>Resources:</b>							
Beginning working capital	13,249,216	15,715,926	16,491,798	18,157,079	14,780,778	(1,711,020)	-10.4%
Property taxes	1,542,416	1,592,949	1,632,300	1,643,300	1,695,890	63,590	3.9%
Franchise fees	1,422,800	1,450,081	1,513,620	1,498,450	1,525,710	12,090	0.8%
Motel/hotel	79,223	110,671	95,000	125,000	126,000	31,000	32.6%
Charges for services	9,158,500	8,941,112	8,121,880	8,346,350	8,444,640	322,760	4.0%
Licenses and permits	387,244	322,855	303,810	342,500	405,400	101,590	33.4%
Fines and forfeitures	224,247	208,870	221,000	213,000	218,300	(2,700)	-1.2%
Intergovernmental	1,584,622	1,689,807	1,811,850	1,790,120	2,156,115	344,265	19.0%
Interest earnings	73,933	79,580	68,600	66,200	68,200	(400)	-0.6%
Other	708,337	1,347,727	2,500,500	500	900,500	(1,600,000)	-64.0%
System devel. charge	364,125	412,016	254,000	212,800	215,000	(39,000)	-15.4%
Miscellaneous	218,177	180,695	260,840	599,527	741,859	481,019	184.4%
Indirect cost allocation - CC	1,407,734	1,497,747	1,707,620	1,675,950	1,796,970	89,350	5.2%
Transfers	1,717,370	4,194,161	1,946,740	923,010	2,202,450	255,710	13.1%
Total current revenues	18,888,729	22,028,271	20,437,760	17,436,707	20,497,034	59,274	0.3%
<b>Total Resources</b>	<b>32,137,945</b>	<b>37,744,197</b>	<b>36,929,558</b>	<b>35,593,786</b>	<b>35,277,812</b>	<b>(1,651,746)</b>	<b>-4.5%</b>
<b>Where does it go?</b>							
<b>Uses:</b>							
Personnel Services	6,300,650	6,563,336	7,246,460	7,090,015	7,469,300	(222,840)	-3.1%
Materials & Services	5,296,211	5,866,261	6,519,480	6,329,376	7,032,740	(513,260)	-7.9%
Debt Services	866,276	904,007	1,037,960	1,141,260	1,669,450	(631,490)	-60.8%
Transfers	1,736,370	4,194,161	1,946,740	923,010	2,202,450	(255,710)	-13.1%
Total Operating Requirements	14,199,507	17,527,765	16,750,640	15,483,661	18,373,940	(1,623,300)	-84.9%
Capital Outlay	2,222,512	2,059,355	7,304,830	5,329,347	4,190,100	3,114,730	42.6%
Total Operating and Capital	16,422,019	19,587,120	24,055,470	20,813,008	22,564,040	1,491,430	6.2%
Contingency	-	2,489,502	4,026,520	-	2,940,343	1,086,177	27.0%
Ending fund balances (reserves)	15,715,926	15,667,575	8,847,568	14,780,778	9,773,429	(925,861)	-10.5%
Total contingencies and reserves	15,715,926	18,157,077	12,874,088	14,780,778	12,713,772	160,316	16.5%
<b>Total Uses</b>	<b>32,137,945</b>	<b>37,744,197</b>	<b>36,929,558</b>	<b>35,593,786</b>	<b>35,277,812</b>	<b>1,651,746</b>	<b>-25.8%</b>

**City of St Helens**  
**Proposed FY 2016-17 Budget**  
**Summary of Revenues and Expenditures by Fund**

Fund	Resources			Uses			Resources in excess of Uses	Contingency	Unappropriated Fund Balance
	Beginning working capital	Revenues	Transfers	Expenditures	Transfers				
General Fund	1,645,886	4,473,390	22,070	4,565,205	32,600		1,543,541	915,000	628,541
Special Revenue Funds									
Economic Development	-	850,000	549,850	1,139,800	-		260,050	237,290	22,760
Visitor & Tourism	199,241	155,500	-	136,000	-		218,741	19,500	199,241
Community Enhancement	535,041	227,364	23,530	279,106	157,560		349,269	80,510	268,759
Capital Improvement	5,846,240	1,418,560	1,567,000	4,061,100	200,000		4,570,700	670,000	3,900,700
CDBG	-	56,680	-	56,680	-		-	-	-
Streets (Gas Tax)	656,813	881,450	-	788,790	13,000		736,473	100,000	636,473
Internal Service Funds									
Administrative Services	154,222	1,489,330	-	1,585,509	-		58,043	58,043	-
Public Works	-	272,030	40,000	272,030	-		40,000	40,000	-
Fleet	33,142	278,000	-	291,980	-		19,162	10,000	9,162
Enterprise Funds									
Water Operating	2,174,955	3,220,780	-	2,791,100	763,290		1,841,345	300,000	1,541,345
Sewer Operating	3,535,238	4,971,500	-	4,394,290	1,036,000		3,076,448	510,000	2,566,448
Grand Total	14,780,778	18,294,584	2,202,450	20,361,590	2,202,450		12,713,772	2,940,343	9,773,429

Total Budget 35,277,812  
Unappropriated fund balance (14,780,778)  
Contingency 0  
Transfers (2,202,450)  
Internal Services (2,103,250)  
Net Budget 16,191,334

Draw on  
(2,067,006) reserves



**City of St. Helens**  
**Proposed Fiscal Year 2016-17 Budget**  
**Summary of Revenues and Expenditures - Quick Facts**

	<b>Budget 2016-17</b>	<b>Percent total</b>	<b>Adjustments to net*</b>	<b>Net Budget</b>	<b>Percent total</b>	<b>Percent current</b>
<b>Resources</b>						
Beginning working capital	14,780,778	42%		14,780,778	48%	0%
Charges for services	8,659,640	25%	(306,280)	8,353,360	27%	52%
Intergovernmental	2,156,115	6%		2,156,115	7%	13%
Property taxes	1,695,890	5%		1,695,890	5%	10%
Franchise fees	1,525,710	4%		1,525,710	5%	9%
Loan Proceeds	900,500	3%		900,500	3%	6%
Licenses and permits	405,400	1%		405,400	1%	3%
Fines and forfeitures	218,300	1%		218,300	1%	1%
Miscellaneous	741,859	2%		741,859	2%	5%
Motel/hotel	126,000	0%		126,000	0%	1%
Interest earnings	68,200	0%		68,200	0%	0%
Transfers	2,202,450	6%	(2,202,450)	-	0%	0%
Indirect cost allocation - CC	1,796,970	5%	(1,796,970)	-	0%	0%
Current revenues	20,497,034	58%	(4,305,700)	16,191,334	52%	0%
<b>Total resources</b>	<b>35,277,812</b>	<b>100%</b>	<b>(4,305,700)</b>	<b>30,972,112</b>		
Personnel Services	7,469,300	21%		7,469,300	41%	0%
Materials and Supplies	7,032,740	20%	(2,103,250)	4,929,490	27%	0%
Capital Outlay	4,190,100	12%		4,190,100	23%	0%
Debt Service	1,669,450	5%		1,669,450	9%	0%
Transfers	2,202,450	6%	(2,202,450)	-	0%	0%
	22,564,040	64%	(4,305,700)	18,258,340	100%	0%
Contingency	2,940,343	8%	(2,940,343)	-	0%	0%
Ending fund balance	9,773,429	28%	(9,773,429)	-	0%	0%
	35,277,812	100%	(17,019,472)	18,258,340	100%	0%

Net draw on reserves (2,067,006)

- \* Adjustments to net - negates the inflation to the budget caused by intra-department charges for services and transfers required to fund certain services/programs. While these intra-department costs result in inflating the total cost of the budget, it provides the important service of measuring the true cost of providing services and programs and reflects best management practices.

**Other Facts**

Staffing (Full Time Equivalent) 69.50  
Debt Outstanding (6/30/2016) \$ 17,405,663  
Projected Debt Outstanding (6/30/2017) \$ 15,877,770  
Tax Rate 1.9078 per \$1,000 of assessed value

Major revenues in FY 2016/17, 94% of revenues is represented by five categories.

### Expenditures by Department - Fund



				Variance (Impairment) / Improvement		
Department	Fund		Adopted FY 2015-16	Proposed FY 2016- 17	Amount	Percent
Admin / CD	001	General	910,500	984,325	(73,825)	-8%
	004	Econ Dev.		1,139,800	(1,139,800)	#DIV/0!
	008	Tourism	85,000	136,000	(51,000)	-60%
	009	Community Enh	3,367,380	145,622	3,221,758	96%
	010	Capital Projects	50,000	-	50,000	100%
	012	Admin Srvcs	1,472,720	1,585,509	(112,789)	-8%
	033	CDBG	56,830	56,680	150	0%
Admin Total			5,942,430	4,047,936	1,894,494	32%
City Council	001	General	81,710	84,390	(2,680)	-3%
City Council Total			81,710	84,390	(2,680)	-3%
Library	001	General	593,940	643,480	(49,540)	-8%
	009	Community Enh	43,262	84,150	(40,888)	-95%
Library Total			637,202	727,630	(90,428)	-14%
Police	001	General	2,581,930	2,557,030	24,900	1%
	009	Community Enh	35,588	204,894	(169,306)	-476%
	010	Capital Projects	-	40,000	(40,000)	
Police Total			2,617,518	2,801,924	(184,406)	-7%
Public Works	001	General	270,250	328,580	(58,330)	-22%
	009	Community Enh	76,600	2,000	74,600	97%
	010	Capital Projects	5,599,800	4,221,100	1,378,700	25%
	011	Streets	771,580	801,790	(30,210)	-4%
	013	Public Works	281,690	272,030	9,660	3%
	015	Fleet	285,350	291,980	(6,630)	-2%
	017	Water	3,177,960	3,554,390	(376,429)	-12%
	018	Sewer	4,313,380	5,430,290	(1,116,910)	-26%
Public Works Total			14,776,610	14,902,160	(125,549)	-1%
<b>Total</b>			<b>24,055,470</b>	<b>22,564,040</b>	<b>1,491,431</b>	<b>6%</b>
Contingency			4,026,520	2,940,343		
Ending Fund Balance			8,847,568	9,773,429		
<b>Total Budget</b>			<b>36,929,558</b>	<b>35,277,812</b>		



Capital Outlay - Summary Project Listing									
Account Description	Adopted 2015-16	Proposed 2016-17	Variance	Notes	Account Description	Adopted 2015-16	Proposed 2016-17	Variance	Notes
<b>009-Community Enhancement</b>					<b>010 - Capital Projects - 303/304 - Sewer/Storm</b>				
Gateway project - phase I / II	2,000	49,500			Sewer main replacement	300,000	200,000		
Potential Park Property Acquisition	50,100	-			I&I Reduction	-	150,000		
Development opportunities	2,488,430	-			Survey WWTP Dike	-	4,000		
	<b>2,540,530</b>	<b>49,500</b>	<b>(2,491,030)</b>		Man Hole Rehabilitation	-	130,000		
<b>010 - Capital Projects - 301 - Streets</b>					S10 street PS#6 Reroute	-	400,000		
Unimproved paving	25,000	50,000		Carry-over	Meter & Lift Stations	130,000	70,000		
Sidewalk	25,000	25,000			Storm drains	100,000	100,000		
Replace light poles	-	30,000			Godfrey Outfall	1,900,000	500,000		Carry-over
Eisenschmidt Sidewalk-Overlay	40,000	-				<b>2,430,000</b>	<b>1,554,000</b>	<b>(876,000)</b>	
Gable Road	200,000	251,300			<b>010 - Capital Projects - 300 - Parks</b>				
Street Lighting	500,000	500,000		Carry-over	McCormick Park Ped Bridge	69,800	14,300		
Street Overlay	100,000	175,000		Carry-over	Dock Repairs	75,000	68,500		
	<b>890,000</b>	<b>1,031,300</b>	<b>141,300</b>		McCormick Park Cover Shelter	-	25,000		
<b>010 - Capital Projects - 302 - Water</b>					Fenced Dog Park	-	8,000		
Telemetry System Upgrade	-	-				<b>144,800</b>	<b>115,800</b>	<b>(29,000)</b>	
Water main replacement	200,000	200,000			<b>Various - Other Capital Outlays</b>				
Water meter replacement	200,000	250,000			Heavy equipment	195,000	150,000		
2 MG Reservoir Rehabilitation	300,000	300,000		Carry-over	Crew Pickup	-	50,000		
WWF Computer/software upgrade	-	10,000		Carry-over	Police Vehicle	-	40,000		
Purchase land for reservoir	240,000	240,000		Carry-over	Phone System	50,000	-		
	<b>940,000</b>	<b>1,000,000</b>	<b>60,000</b>		Park Equipment	-	20,000		
					GIS Update	-	100,000		
					Computers, Software	96,000	55,000		
					Various Bldg./Equipment	18,000	24,500		
						<b>359,000</b>	<b>439,500</b>	<b>80,500</b>	
					<b>Total Capital Outlay</b>				
						<b>7,304,330</b>	<b>4,190,100</b>	<b>(3,114,230)</b>	

# City of St. Helens



## Fund Summaries

**City of St. Helens**  
**Fiscal Year 2016-17 Budget**  
**General Fund**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>Projected 6-30-16</b>	<b>Proposed 2016-17</b>
<b><u>Resources</u></b>					
Beginning working capital	1,245,573	1,802,520	1,641,827	1,767,016	1,645,886
Revenues					
Property taxes	1,542,416	1,592,949	1,632,300	1,643,300	1,695,890
Franchise fees	1,422,800	1,450,081	1,513,620	1,498,450	1,525,710
Licenses and permits	387,244	322,855	303,810	342,500	405,400
Fines and forfeitures	224,247	208,870	221,000	213,000	218,300
Intergovernmental	387,365	399,717	437,020	422,740	449,700
Interest earnings	13,058	12,608	10,100	12,000	12,000
Miscellaneous	85,259	89,282	62,940	78,500	82,000
Indirect cost allocation	53,151	59,785	81,710	81,280	84,390
Transfers	179,570	19,000	56,350	-	22,070
<b>Total Revenues</b>	<b>4,295,110</b>	<b>4,155,147</b>	<b>4,318,850</b>	<b>4,291,770</b>	<b>4,495,460</b>
<b>Total resources</b>	<b>5,540,684</b>	<b>5,957,667</b>	<b>5,960,677</b>	<b>6,058,786</b>	<b>6,141,346</b>
<b><u>Uses</u></b>					
<b>Mayor and City Council</b>					
Personnel services	32,331	32,335	48,640	50,640	51,250
Materials and services	20,814	27,450	33,070	30,640	33,140
<b>Total Mayor and City Council</b>	<b>53,145</b>	<b>59,785</b>	<b>81,710</b>	<b>81,280</b>	<b>84,390</b>
<b>Municipal Courts</b>					
Personnel services	158,711	146,987	165,200	192,500	209,470
Materials and services	164,460	170,756	186,490	183,410	193,860
<b>Total Municipal Court</b>	<b>323,171</b>	<b>317,743</b>	<b>351,690</b>	<b>375,910</b>	<b>403,330</b>
<b>Planning</b>					
Personnel services	97,738	148,744	116,920	114,900	119,050
Materials and services	35,279	88,429	49,260	50,850	55,890
Special payments	26,437	25,212	38,000	38,000	38,015
<b>Total Planning</b>	<b>159,453</b>	<b>262,385</b>	<b>204,180</b>	<b>203,750</b>	<b>212,955</b>
<b>Building</b>					
Personnel services	45,931	52,786	205,610	146,610	234,360
Materials and services	94,778	89,668	46,880	64,580	63,710
<b>Total Building</b>	<b>140,709</b>	<b>142,454</b>	<b>252,490</b>	<b>211,190</b>	<b>298,070</b>
<b>Police</b>					
Personnel services	1,789,736	1,921,162	2,151,180	2,067,350	2,115,500
Materials and services	427,884	402,330	430,750	416,970	441,530
<b>Total Police Department</b>	<b>2,217,620</b>	<b>2,323,492</b>	<b>2,581,930</b>	<b>2,484,320</b>	<b>2,557,030</b>
<b>Library</b>					
Personnel services	369,254	373,854	418,960	428,020	447,520
Materials and services	158,306	164,250	174,980	174,890	195,960
<b>Total Library</b>	<b>527,560</b>	<b>538,104</b>	<b>593,940</b>	<b>602,910</b>	<b>643,480</b>
<b>Parks</b>					
Personnel services	94,574	101,485	136,300	135,800	178,520
Materials and services	116,364	116,854	133,950	135,120	150,060
<b>Total Parks</b>	<b>210,938</b>	<b>218,339</b>	<b>270,250</b>	<b>270,920</b>	<b>328,580</b>
<b>Non-Departmental</b>					
Personnel services	25,892	18,447	19,950	20,030	18,640
Materials and services	22,098	42,161	13,300	21,080	18,730
Transfers	57,578	267,740	68,890	141,510	32,600
<b>Total Non-departmental</b>	<b>105,568</b>	<b>328,348</b>	<b>102,140</b>	<b>182,620</b>	<b>69,970</b>
Contingency	-	-	851,800	-	913,000
<b>Total uses</b>	<b>3,738,164</b>	<b>4,190,651</b>	<b>5,290,130</b>	<b>4,412,900</b>	<b>5,510,805</b>
Net change in fund balance	556,947	(35,504)	(971,280)	(121,130)	(1,015,345)
Ending fund balance	1,802,520	1,767,016	670,547	1,645,886	630,541

**City of St. Helens**  
**Fiscal Year 2016-17 Budget**  
**Economic Development**

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Projected 6-30-16	Proposed 2016-17
<b><u>Resources</u></b>					
Beginning working capital					-
Revenues					
Leases	-	-	-	-	450,000
Grants	-	-	-	-	400,000
Timber sales					-
Transfer in	-	-	-	-	549,850
Total Revenues	-	-	-	-	1,399,850
<b>Total resources</b>	-	-	-	-	1,399,850
<b><u>Uses</u></b>					
<b>Economic Planning</b>					
Materials and services	-	-	-	-	600,000
Contingency	-	-	-	-	50,000
<b>Total Economic Planning</b>	-	-	-	-	650,000
<b>Boise White Paper Properties (BWP)</b>					
Materials and services	-	-	-	-	184,800
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	150,000
<b>Total BWP</b>	-	-	-	-	334,800
<b>Boise Veneer Property (BV)</b>					
Materials and services	-	-	-	-	30,200
Capital outlay	-	-	-	-	-
Debt service	-	-	-	-	124,800
<b>Total BV</b>	-	-	-	-	155,000
<b>Forestry Reserve</b>					
Materials and services	-	-	-	-	50,000
Contingency	-	-	-	-	187,290
<b>Total BV</b>	-	-	-	-	237,290
<b>Total uses</b>	-	-	-	-	1,377,090
Net change in fund balance	-	-	-	-	22,760
Ending fund balance	-	-	-	-	22,760



**City of St. Helens**  
**Fiscal Year 2016-17 Budget**  
**Community Enhancement**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>Projected 6-30-16</b>	<b>Proposed 2016-17</b>
<b><u>Resources</u></b>					
Beginning working capital	460,335	463,344	2,390,098	3,313,647	535,041
Revenues					
Public arts fees	6,360	60	-	-	-
Opportunity financing	-	1,000,000	1,000,000	-	-
Grants	122,435	510,808	352,130	257,560	135,655
Interest earnings	1,520	1,141	1,500	1,200	1,200
Miscellaneous	30,968	25,498	94,800	403,360	90,509
Transfer in	362,800	2,070,340	1,003,890	76,510	23,530
<b>Total Revenues</b>	<b>524,083</b>	<b>3,607,847</b>	<b>2,452,320</b>	<b>738,630</b>	<b>250,894</b>
<b>Total resources</b>	<b>984,419</b>	<b>4,071,190</b>	<b>4,842,418</b>	<b>4,052,277</b>	<b>785,935</b>
<b><u>Uses</u></b>					
Public arts	34,095	28,215	19,000	10,110	55,500
Library	90,418	113,814	24,262	24,260	23,950
Parks	24,213	460,542	50,100	17,220	-
Police	3,642	15,195	35,588	44,776	188,664
Administration	7,655	5,540	9,350	3,600	10,992
Economic development	313,136	125,317	3,167,680	3,153,470	-
Debt Service		6,500	134,000	237,300	-
Transfer out	47,917	2,421	82,850	26,500	157,560
Contingency	-	-	1,055,760	-	80,510
<b>Total uses</b>	<b>521,075</b>	<b>757,545</b>	<b>4,578,590</b>	<b>3,517,236</b>	<b>517,176</b>
Net change in fund balance	3,008	2,850,302	(2,126,270)	(2,778,607)	(266,282)
Ending fund balance	463,344	3,313,645	263,828	535,041	268,759

**City of St. Helens**  
**Fiscal Year 2016-17 Budget**  
**Capital Projects**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>Projected 6-30-16</b>	<b>Proposed 2016-17</b>
<b><u>Resources</u></b>					
Beginning working capital	5,571,208	6,330,602	7,030,580	7,258,670	5,846,240
Revenues					
System development charge	364,125	412,016	254,000	212,800	215,000
Intergovernmental	25,559	36,223	218,300	295,220	303,560
Loans - DEQ	707,947	347,212	1,500,000	-	900,000
Miscellaneous	7,000	-	20,000	7,787	-
Transfer In	1,175,000	2,073,421	846,500	846,500	1,567,000
Total Revenues	2,279,631	2,868,872	2,838,800	1,362,307	2,985,560
<b>Total resources</b>	<b>7,850,839</b>	<b>9,199,474</b>	<b>9,869,380</b>	<b>8,620,977</b>	<b>8,831,800</b>
<b><u>Uses</u></b>					
	-	-	-	-	-
Parks projects	-	2,422	144,800	73,980	115,800
Street projects	283,687	34,354	890,000	246,160	1,031,300
Water projects	250,612	571,576	940,000	333,100	1,000,000
Sewer projects	719,753	433,179	430,000	300,000	404,000
Storm projects	233,462	586,306	2,000,000	1,650,000	1,150,000
Equipment	32,724	312,969	245,000	171,497	360,000
Transfers	-	-	1,000,000	-	200,000
Contingency	-	-	770,000	-	670,000
<b>Total uses</b>	<b>1,520,237</b>	<b>1,940,805</b>	<b>6,419,800</b>	<b>2,774,737</b>	<b>4,931,100</b>
Net change in fund balance	759,394	928,067	(3,581,000)	(1,412,430)	(1,945,540)
Ending fund balance	6,330,602	7,258,669	3,449,580	5,846,240	3,900,700



**City of St. Helens**  
**Fiscal Year 2016-17 Budget**  
**Street Gas Tax Fund**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>Projected 6-30-16</b>	<b>Proposed 2016-17</b>
<b><u>Resources</u></b>					
Beginning working capital	562,172	630,182	542,919	601,873	656,813
Revenues					
Intergovernmental	741,534	736,027	804,400	814,600	867,200
System development	-	-	-	-	-
Miscellaneous	19,385	11,662	14,250	13,500	14,250
Transfer In	-	-	-	-	-
Total Revenues	760,920	747,689	818,650	828,100	881,450
<b>Total resources</b>	<b>1,323,092</b>	<b>1,377,871</b>	<b>1,361,569</b>	<b>1,429,973</b>	<b>1,538,263</b>
<b><u>Uses</u></b>					
Personnel services	368,453	311,689	316,550	318,130	318,610
Materials and services	324,202	326,809	449,530	449,530	470,180
Capital outlay	257	-	-	-	-
Transfers	-	137,500	5,500	5,500	13,000
Contingency	-	-	100,000	-	100,000
<b>Total uses</b>	<b>692,912</b>	<b>775,998</b>	<b>871,580</b>	<b>773,160</b>	<b>901,790</b>
Net change in fund balance	68,007	(28,309)	(52,930)	54,940	(20,340)
Ending fund balance	630,179	601,873	489,989	656,813	636,473
	-	-	-	-	-

**City of St. Helens**  
**Fiscal Year 2016-17 Budget**  
**Administrative Services Fund**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>Projected 6-30-16</b>	<b>Proposed 2016-17</b>
<b><u>Resources</u></b>					
Beginning working capital	102,879	95,204	133,691	133,952	154,222
Revenues					
IT replacement	22,791	26,624	30,270	30,270	28,280
Self insurance	-	-	-	-	20,000
Indirect cost allocation	1,182,848	1,203,690	1,351,220	1,335,370	1,441,050
Transfer In	-	31,400	-	-	-
<b>Total Revenues</b>	<b>1,205,639</b>	<b>1,261,714</b>	<b>1,381,490</b>	<b>1,365,640</b>	<b>1,489,330</b>
<b>Total resources</b>	<b>1,308,518</b>	<b>1,356,918</b>	<b>1,515,181</b>	<b>1,499,592</b>	<b>1,643,552</b>
<b><u>Uses</u></b>					
<b>City Administrator</b>					
Personnel services	153,330	163,806	222,850	219,490	260,870
Materials and services	56,089	30,376	56,390	51,270	56,790
Capital outlay	-	-	5,000	5,000	2,000
<b>Total City Administrator</b>	<b>209,419</b>	<b>194,182</b>	<b>284,240</b>	<b>275,760</b>	<b>319,660</b>
<b>City Recorder</b>					
Personnel services	222,925	220,174	227,910	228,320	228,020
Materials and services	35,570	46,058	48,140	48,640	56,820
Capital outlay	-	-	4,000	4,000	4,000
<b>Total City Recorder</b>	<b>258,496</b>	<b>266,232</b>	<b>280,050</b>	<b>280,960</b>	<b>288,840</b>
<b>Finance</b>					
Personnel services	470,092	496,509	518,760	514,610	557,970
Materials and services	159,890	151,110	169,700	161,970	171,630
Equipment	2,779	422	2,500	2,500	2,500
<b>Total Finance</b>	<b>632,761</b>	<b>648,041</b>	<b>690,960</b>	<b>679,080</b>	<b>732,100</b>
<b>City Hall Facilities</b>					
Materials and services	89,955	89,969	95,970	96,570	98,450
Capital outlay	-	-	-	3,000	2,000
<b>Total City Hall Facilities</b>	<b>89,955</b>	<b>89,969</b>	<b>95,970</b>	<b>99,570</b>	<b>100,450</b>
<b>IT/Self-insurance Reserves</b>					
Capital outlay	18,534	24,543	96,500	10,000	55,000
Transfers	-	-	-	-	-
Self Insurance	4,150	-	25,000	-	89,459
Contingency	-	-	42,460	-	58,043
<b>Total IT/Self-insurance reserve</b>	<b>22,684</b>	<b>24,543</b>	<b>163,960</b>	<b>10,000</b>	<b>202,502</b>
<b>Total uses</b>	<b>1,213,314</b>	<b>1,222,966</b>	<b>1,515,180</b>	<b>1,345,370</b>	<b>1,643,552</b>
Net change in fund balance	(7,675)	38,748	(133,690)	20,270	(154,222)
Ending fund balance	95,204	133,952	1	154,222	0

**City of St. Helens**  
**Fiscal Year 2016-17 Budget**  
**Public Works Fund**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>Projected 6-30-16</b>	<b>Proposed 2016-17</b>
<b><u>Resources</u></b>					
Beginning working capital	-	1,524	-	-	-
Revenues					
Indirect cost allocation	171,735	234,272	274,690	259,300	271,530
Engineering fees	5,404	7,806	7,000	500	500
Transfer In	-	-	40,000	-	40,000
Total Revenues	177,139	242,078	321,690	259,800	312,030
<b>Total resources</b>	177,139	243,602	321,690	259,800	312,030
<b><u>Uses</u></b>					
<b>Engineering</b>					
Personnel services	27,836	26,450	27,460	28,390	19,650
Materials and services	17,445	17,997	21,650	19,850	21,850
Capital outlay	6,106	4,681	6,500	6,500	3,500
<b>Total Engineering</b>	51,388	49,128	55,610	54,740	45,000
<b>Operations</b>					
Personnel services	(3,281)	1,047	-	-	-
Materials and services	127,508	193,427	226,080	205,060	225,530
Equipment	-	-	-	-	1,500
<b>Total Operations</b>	124,227	194,474	226,080	205,060	227,030
Contingency	-	-	40,000	-	40,000
<b>Total uses</b>	175,615	243,602	321,690	259,800	312,030
Net change in fund balance	1,524	(1,524)	-	-	-
Ending fund balance	1,524	(0)	-	-	-
	-	-	-	-	-

**City of St. Helens**  
**Fiscal Year 2016-17 Budget**  
**Fleet Fund**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>Projected 6-30-16</b>	<b>Proposed 2016-17</b>
<b><u>Resources</u></b>					
Beginning working capital	61,097	56,269	16,753	38,702	33,142
Revenues					
Charges for services	250,000	250,000	278,000	278,000	278,000
Miscellaneous	-	-	-	-	-
Total Revenues	250,000	250,000	278,000	278,000	278,000
<b>Total resources</b>	<b>311,097</b>	<b>306,269</b>	<b>294,753</b>	<b>316,702</b>	<b>311,142</b>
<b><u>Uses</u></b>					
Personnel services	189,222	193,724	202,770	203,010	208,410
Materials and services	65,606	73,843	82,580	80,550	83,570
Contingency	-	-	9,400	-	10,000
<b>Total uses</b>	<b>254,828</b>	<b>267,567</b>	<b>294,750</b>	<b>283,560</b>	<b>301,980</b>
Net change in fund balance	(4,828)	(17,567)	(16,750)	(5,560)	(23,980)
Adjustment	-	-	-	-	-
Ending fund balance	56,269	38,702	3	33,142	9,162
	-	-	-	-	-

**City of St. Helens**  
**Fiscal Year 2016-17 Budget**  
**Water Operating Fund**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>Projected 6-30-16</b>	<b>Proposed 2016-17</b>
<b><u>Resources</u></b>					
Beginning working capital	1,818,112	1,785,083	1,765,393	1,810,475	1,937,665
Revenues					
Charges for services	2,851,532	3,005,642	3,118,810	3,148,900	3,172,480
Interest earnings	20,338	26,461	20,000	16,000	18,000
Miscellaneous	37,249	30,297	23,820	30,000	30,300
<b>Total Revenues</b>	<b>2,909,119</b>	<b>3,062,399</b>	<b>3,162,630</b>	<b>3,194,900</b>	<b>3,220,780</b>
<b>Total resources</b>	<b>4,727,231</b>	<b>4,847,482</b>	<b>4,928,023</b>	<b>5,005,375</b>	<b>5,158,445</b>
<b><u>Uses</u></b>					
<b>Water Production and Delivery</b>					
Personnel services	662,850	689,182	731,020	719,100	752,100
Materials and services	1,116,812	1,003,226	1,101,160	1,053,380	1,119,140
Transfers	300,000	465,000	394,000	394,000	526,000
Contingency	-	-	445,900	-	300,000
<b>Total Water Production and D</b>	<b>2,079,662</b>	<b>2,157,408</b>	<b>2,672,080</b>	<b>2,166,480</b>	<b>2,697,240</b>
<b>Water Filtration Facility</b>					
Personnel services	220,460	236,326	244,820	245,170	251,940
Materials and services	113,897	141,771	154,200	153,300	169,020
Capital outlay	24,900	-	-	-	-
Debt service	503,232	501,502	502,760	502,760	498,900
<b>Total Water Filtration Plant</b>	<b>862,489</b>	<b>879,599</b>	<b>901,780</b>	<b>901,230</b>	<b>919,860</b>
<b>Total uses</b>	<b>2,942,151</b>	<b>3,037,007</b>	<b>3,573,860</b>	<b>3,067,710</b>	<b>3,617,100</b>
Net change in fund balance	(33,031)	25,392	(411,230)	127,190	(396,320)
Ending fund balance	1,785,080	1,810,475	1,354,163	1,937,665	1,541,345
<b>Forestry reserve</b>					
Beginning working capital	-	1,394,327	289,092	287,290	237,290
Timber Revenue	1,394,327	964,765	-	-	-
Land Management Expense	-	(71,802)	(50,000)	(50,000)	-
Transfer - Out	-	(2,000,000)	-	-	(237,290)
<b>Total Forestry Reserve</b>	<b>1,394,327</b>	<b>287,290</b>	<b>239,092</b>	<b>237,290</b>	<b>-</b>
<b>Combined ending fund balance</b>	<b>3,179,407</b>	<b>2,097,765</b>	<b>1,593,255</b>	<b>2,174,955</b>	<b>1,541,345</b>



**City of St. Helens**  
**Fiscal Year 2016-17 Budget**  
**Sewer Operating Fund**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>Projected 6-30-16</b>	<b>Proposed 2016-17</b>
<b><u>Resources</u></b>					
Beginning working cap	2,664,534	2,926,376	2,539,996	2,780,623	3,535,238
Revenues					
Charges for Services	4,617,923	4,685,495	4,687,000	4,888,300	4,945,000
Interest earnings	27,478	29,528	25,000	25,000	25,000
Miscellaneous	10,153	391	1,000	1,000	1,000
Loan Proceeds	390	515	500	500	500
<b>Total Revenues</b>	<b>4,655,945</b>	<b>4,715,929</b>	<b>4,713,500</b>	<b>4,914,800</b>	<b>4,971,500</b>
<b>Total Resources</b>	<b>7,320,478</b>	<b>7,642,305</b>	<b>7,253,496</b>	<b>7,695,423</b>	<b>8,506,738</b>
<b><u>Uses</u></b>					
<b>Sewer Collections</b>					
Personnel services	719,223	696,355	708,880	696,550	648,940
Materials and services	881,321	844,379	928,950	864,010	835,330
Debt service	363,044	396,005	401,200	401,200	895,750
Capital outlay	19,533	-	-	-	-
Interfund transfers	350,000	265,000	395,500	355,500	486,000
Contingency	-	-	328,900	-	200,000
<b>Total Sewer Collections</b>	<b>2,333,122</b>	<b>2,201,739</b>	<b>2,763,430</b>	<b>2,317,260</b>	<b>3,066,020</b>
<b>Sewer Secondary</b>					
Personnel services	171,680	181,932	193,440	185,305	211,120
Materials and services	405,516	414,541	355,330	366,120	359,690
Capital outlay	-	-	-	-	6,200
Contingency	-	-	184,300	-	190,000
<b>Total Sewer Secondary</b>	<b>577,195</b>	<b>596,473</b>	<b>733,070</b>	<b>551,425</b>	<b>767,010</b>
<b>Sewer Primary</b>					
Personnel services	139,481	140,508	149,160	143,000	166,880
Materials and services	203,669	185,717	231,340	219,440	224,950
Capital outlay	-	-	-	-	2,800
<b>Total Sewer Primary</b>	<b>343,150</b>	<b>326,225</b>	<b>380,500</b>	<b>362,440</b>	<b>394,630</b>
<b>Sewer Pumps</b>					
Personnel services	118,618	119,128	127,610	121,620	127,260
Materials and services	64,433	41,673	69,090	69,090	83,990
Contingency	-	-	38,800	-	20,000
<b>Total Sewer Pumps</b>	<b>183,051</b>	<b>160,801</b>	<b>235,500</b>	<b>190,710</b>	<b>231,250</b>
<b>Sewer - Stormwater</b>					
Personnel services	195,974	259,540	312,470	311,470	343,220
Materials and services	236,611	279,403	440,410	426,880	488,160
Contingency	-	-	149,200	-	100,000
Transfers	525,000	1,037,500	-	-	550,000
<b>Total Sewer - Stormwater</b>	<b>957,585</b>	<b>1,576,443</b>	<b>902,080</b>	<b>738,350</b>	<b>1,481,380</b>
<b>Total uses</b>	<b>4,394,102</b>	<b>4,861,681</b>	<b>5,014,580</b>	<b>4,160,185</b>	<b>5,940,290</b>
<b>Net change in fund balance</b>	<b>261,842</b>	<b>(145,753)</b>	<b>(301,080)</b>	<b>754,615</b>	<b>(968,790)</b>
Prior period adjustment	-	-	-	-	-
<b>Ending fund balance</b>	<b>2,926,376</b>	<b>2,780,623</b>	<b>2,238,916</b>	<b>3,535,238</b>	<b>2,566,448</b>
(Unappropriated)	-	-	-	-	-

**City of St. Helens**  
**Fiscal Year 2016-17 Budget**  
**Other Funds**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>Projected 6-30-16</b>	<b>Proposed 2016-17</b>
<b><u>Tourism Fund (008)</u></b>					
<b><u>Resources</u></b>					
Beginning working cap	281,653	230,498	141,448	164,831	199,241
Revenues					
Hotel / Motel	79,223	110,671	95,000	125,000	126,000
Miscellaneous	9,053	18,773	-	21,080	29,500
Total Revenues	88,276	129,444	95,000	146,080	155,500
<b>Total Resources</b>	<b>369,929</b>	<b>359,942</b>	<b>236,448</b>	<b>310,911</b>	<b>354,741</b>
<b><u>Uses</u></b>					
Materials and services	158,431	176,111	85,000	111,670	136,000
Transfers	-	19,000	-	-	-
Contingency	-	-	10,000	-	19,500
<b>Total Uses</b>	<b>158,431</b>	<b>195,111</b>	<b>95,000</b>	<b>111,670</b>	<b>155,500</b>
Net change in fund balance	(70,155)	(65,667)	-	34,410	-
Ending fund balance	211,498	164,831	141,448	199,241	199,241
	(19,000)	-	-	-	-
	-	-	-	-	-

**City of St. Helens**  
**Fiscal Year 2016-17 Budget**  
**Other Funds**

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Adopted 2015-16</b>	<b>Projected 6-30-16</b>	<b>Proposed 2016-17</b>
<b><u>Community Block Grant Fund (033)</u></b>					
<b><u>Resources</u></b>					
Beginning working cap	-	-	-	-	-
Revenues					
Intergovernmental	329,539	22,386	56,830	56,680	56,680
Total Revenues	329,539	22,386	56,830	56,680	56,680
<b>Total Resources</b>	329,539	22,386	56,830	56,680	56,680
<b><u>Uses</u></b>					
Materials and services	10,869	6,680	56,830	56,680	56,680
Capital outlay	318,671	15,705	-	-	-
Contingency	-	-	-	-	-
<b>Total Uses</b>	329,540	22,385	56,830	56,680	56,680
Net change in fund balance	(1)	1	-	-	-
Ending fund balance	(1)	1	-	-	-