



City of St. Helens
BUDGET COMMITTEE MEETING

Tuesday, March 31, 2015 6:00 P.M.

City Hall Council Chambers
265 Strand Street, St. Helens

1. Introductions
2. Visitor Comments
3. Approve Minutes from May 6, 2014
4. Budget Process – Quick Overview of Process
5. Parliamentary Procedures
6. Overview of Budget
7. Review of Administration and Community Development Budget
8. Questions
9. Next meeting: Tuesday, April 7, 2015, 6:00 p.m. – Review of Police Department's Budget

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City of St. Helens

Budget Committee

Budget Meeting Minutes

May 6, 2014

Council & Members Present:

Randy Peterson, Mayor
Doug Morten, Council President
Keith Locke, Councilor
Susan Conn, Councilor
Ginny Carlson, Councilor
Patrick Birkle, Committee Chair
Bill Eagle, Committee Member
Paul Barlow, Committee Member
Michael Funderburg, Committee Member
Garrett Lines, Committee Member

Staff Present:

John Walsh, City Administrator
Jon Ellis, Finance Director
Terry Moss, Chief of Police
Sue Nelson, Interim Public Works Co-Director
Neal Sheppard, Interim Public Works Co-Director
Margaret Jeffries, Library Director
Lisa Scholl, Committee Secretary

Members Absent:

None

Others:

None

Chair Birkle called the meeting called to order at 6:00 p.m.

Approval of Minutes

Member Funderburg moved to approve the April 29, 2014 meeting minutes. Locke seconded. All in favor; none opposed; motion carries.

Public Hearing

No visitor comments.

End of Public Hearing

Deliberations

Finance Director Ellis presented a PowerPoint presentation. Proposed changes are contingency for land acquisition and development, Police cars and Library building roof.

Chair Birkle questioned the land acquisition and development increase on the proposed changes slide. Ellis explained that \$200,000 is a transfer from timber revenues and \$1 million is a contingency if we need it.

Motion: Mayor Peterson moved to recommend adoption of the proposed budget with the changes to contingency for land acquisition and development, Police cars and Library building roof. Member Eagle seconded. All in favor; none opposed; motion carries.

Motion: Member Eagle moved to adopt the FY 2014-15 City of St. Helens Ad Valorem property tax rate of \$1.9078 per thousand of assessed value for general fund operations. Councilor Conn seconded. All in favor; none opposed; motion carries.

Motion: Member Funderburg moved to recommend approval of FY 2014-15 City of St. Helens budget as amended. Council President Morten seconded. All in favor; none opposed; motion carries.

Next Meeting Date:

City Council Public Hearing will be June 4, 2014 at 6:00 p.m. in the City Council Chambers.

■

There being no further business, the meeting was adjourned at 6:14 p.m.

ATTEST:

Patrick Birkle, Chair

Jon Ellis, Finance Director

Prepared by: Lisa Scholl, Committee Secretary

PowerPoint Presentation attached.



City of St. Helens

Budget Committee Meeting

May 6, 2014



Facilitated by: Jon Ellis
Finance Director/Budget Officer

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Budget Committee Agenda

- Approve Minutes from April 29, 2014
- Public Hearing
 - Time allotted to allow for public comments
- Deliberations
 - Review proposed budget adjustments
 - Other
- Motion to Recommend City of St Helens FY 2014-15:
 - Ad Valorem Property Taxes
 - Proposed Budget
- Next:
 - City Council Public Hearing June 4th (Budget / Revenue Sharing)
 - Adoption June 18th

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Approve Minutes

Budget Committee minutes dated April 29, 2014

3

Public Hearing



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Total Proposed FY 14-15 Budget

Fund	Resources			Uses		Resources in excess of Uses	Contingency	Unappropriated Fund Balance
	Beginning working capital	Revenues	Transfers	Expenditures	Transfers			
General Fund	1,488,528	4,067,060	-	4,031,950	140,200	1,383,438	805,700	577,738
Special Revenue Funds								
Visitor & Tourism	260,103	199,450	-	196,100	-	263,453	25,000	238,453
Community Enhancement	448,394	78,790	2,803,863	3,115,510	-	215,537	20,000	195,537
Capital Improvement	5,590,708	766,000	2,012,000	4,378,000	1,000,000	2,990,708	400,000	2,590,708
CDBG	-	56,830	-	56,830	-	-	-	-
Streets (Gas Tax)	538,502	799,000	-	781,250	137,500	418,752	100,000	318,752
Internal Service Funds								
Administrative Services	97,354	1,293,460	31,400	1,362,620	2,063	57,531	57,531	-
Public Works	-	272,300	40,000	272,300	-	40,000	40,000	-
Fleet	34,301	250,000	-	272,060	-	12,241	12,241	-
Enterprise Funds								
Water Operating	2,689,912	3,947,000	-	2,694,100	2,265,000	1,677,812	214,610	1,463,202
Sewer Operating	2,716,144	4,608,700	-	4,048,674	1,342,500	1,933,670	674,420	1,259,250
Grand Total	13,863,946	16,338,590	4,887,263	21,209,394	4,887,263	8,993,142	2,349,502	6,643,640
Total Budget			35,089,799		35,089,799			
Unappropriated fund balance			(13,863,946)		(6,643,640)			
Contingency			0		(2,349,502)			
Transfers			(4,887,263)		(4,887,263)			
Internal Services			(1,878,180)		(1,878,180)			
Net Budget			14,460,410		19,331,214		(4,870,804)	Draw on reserves

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Overview of Total Budget

	Proposed 2014-15	Percent total	Adjustments to net*	Net Budget	Percent total	Percent current
Resources						
Beginning working capital	13,863,946	40%		13,863,946	49%	0%
Charges for services	8,949,140	26%	(275,140)	8,674,000	31%	60%
Intergovernmental	1,564,330	4%		1,564,330	6%	11%
Property taxes	1,535,200	4%		1,535,200	5%	11%
Franchise fees	1,469,500	4%		1,469,500	5%	10%
Licenses and permits	334,290	1%		334,290	1%	2%
Loan Proceeds	275,500	1%		275,500	1%	2%
Fines and forfeitures	207,000	1%		207,000	1%	1%
Miscellaneous	253,800	1%		253,800	1%	2%
Motel/hotel	80,000	0%		80,000	0%	1%
Interest earnings	66,800	0%		66,800	0%	0%
Transfers	4,887,263	14%	(4,887,263)	-	0%	0%
Indirect cost allocation - CC	1,603,030	5%	(1,603,030)	-	0%	0%
Current revenues	21,225,853	60%	(6,765,433)	14,460,420	51%	0%
Total resources	35,089,799	100%	(6,765,433)	28,324,366		
Personnel Services	6,715,960	19%		6,715,960	35%	0%
Materials and Supplies	6,164,240	18%	(1,878,170)	4,286,070	22%	0%
Capital Outlay	7,149,700	20%		7,149,700	37%	0%
Debt Service	1,179,494	3%		1,179,494	6%	0%
Transfers	4,887,263	14%	(4,887,263)	-	0%	0%
Contingency	2,349,502	7%	(2,349,502)	-	0%	0%
Ending fund balance	6,643,640	19%	(6,643,640)	-	0%	0%
	35,089,799	100%	(15,758,575)	19,331,224	100%	0%
Net draw on reserves				(4,870,804)		

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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%
Total FTE	86.20	70.80	66.96	66.04	(0.92)	-1.37%	(20.16)	-23.4%

* 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

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Overall Cost Drivers / Reducers

- Personnel Services up \$33,800 or .49%
 - 3.5% Anticipated merit and COLA increases (\$200,000)
 - 6% Anticipated medical insurance increase (\$62,000)
 - Offset by:
 - Change in Medical plans, VEBA contribution, increase in employee contribution (\$72,000)
 - Reduction to anticipated PERS rates (\$90,000)
 - Reduction in staffing and change in employee mix
- Materials and supplies up \$376,000 or 1.7%
 - CIS insurance for liability, auto and property up \$45,000 or 15.7%
 - Increase in contract services (COSA, Software, Sludge mit) \$194,000
 - Tourism sponsored events \$90,000
- Capital Improvements
 - Boise Veneer property, Godfrey Park Outfall, St Helens Overlay, 2MG Reservoir Rehabilitation

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Proposed Changes

	Proposed 2014-15	Adjustments	Adjusted
Where does it go?			
Uses:			
Personnel Services	6,715,960		6,715,960
Materials & Services	6,164,240		6,194,240
Forestry Restoration		30,000	
Debt Services	1,179,494		1,179,494
Transfers	4,887,263		5,141,263
Contingency for land acquisition and development		200,000	
Purchase of police cars		54,000	
Total Operating Requirements	18,946,957	284,000	19,230,957
Capital Outlay	7,149,700		8,333,700
Land acquisition and development		1,200,000	
Police cars		54,000	
Library roof		(70,000)	
Total Operating and Capital	26,096,657	1,468,000	27,564,657
Contingency	2,349,502	-	2,349,502
Ending fund balances (reserves)	6,643,640	-	6,559,740
Police cars		(54,000)	
Library roof		(5,000)	
Water Fund Beginning balance		(24,900)	
Total contingencies and reserves	8,993,142	(83,900)	8,909,242
Total Uses	35,089,799	1,384,100	36,473,899

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Proposed Changes

	Proposed 2014-15	Adjustments	Adjusted 2014-15	General Fund	Community Enhancement Library Building Reserve	Economic Development	Capital Improvement	Water Fund Forestry Reserve	Water Operating Fund
Where does it come from?									
Resources:									
Beginning working capital	13,863,946	(99,900)	13,764,046		(75,000)				(24,900)
Charges for services	8,769,140	230,000	8,999,140					230,000	
Bond Proceeds	275,500	1,000,000	1,275,500			1,000,000			
Transfers	4,887,263	254,000	5,141,263			200,000	54,000		
Total current revenues	21,225,853	1,484,000	22,709,853	-	-	1,200,000	54,000	230,000	-
Total Resources	35,089,799		36,473,899	-	(75,000)	1,200,000	54,000	230,000	(24,900)
Where does it go?									
Uses:									
Materials & Services	6,164,240	30,000	6,194,240						(30,000)
Transfers	4,887,263	254,000	5,141,263	(54,000)				(200,000)	
Total Operating Requirements	18,946,957	284,000	19,230,957	(54,000)	-	-	-	(230,000)	-
Capital Outlay	7,149,700	1,184,000	8,333,700		70,000	(1,200,000)	(54,000)		
Total Operating and Capital	26,096,657	1,468,000	27,564,657	(54,000)	70,000	(1,200,000)	(54,000)	(230,000)	-
Ending fund balances (reserves)	6,643,640	(83,900)	6,559,740	(54,000)	(5,000)	-	-	-	(24,900)
Total contingencies and reserves	8,993,142	(83,900)	8,909,242	(54,000)	(5,000)	-	-	-	(24,900)
Total Uses	35,089,799	1,384,100	36,473,899						

Bottom Line

- Police Cars lower ending fund balance in General Fund
- Library Roof decreases beginning fund balance and reduces Capital Outlay
- Property acquisition and development – still a lot of variables so wish to increase appropriation authority to be prepared when all pieces come together (purchase, potential development, outside/internal funding)

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Motions

- Motion to Approve FY 2014-15 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 2014-15 ad valorem property taxes
- Motion to Recommend FY 2014-15 City of St. Helens Budget
 - Motion for final approval
 - Discussion and review
 - Vote on the motion for final approval of the FY 2014-15 City of St. Helens Budget

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Budget Process - Next Steps

- June 4, 2014 City Council Meeting - Public Hearing
- June 18, 2014 City Council Meeting – Adoption



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City of St. Helens

2015 2016

Proposed Budget



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City of St. Helens Fiscal Year 2015-16 Budget

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City of St. Helens



Annual Budget Introduction



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of St. Helens, Oregon for its annual budget for Fiscal Year beginning July 1, 2013.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City of St. Helens Budget Committee

Council Members

Member	Appointed	Expires
Randy Peterson	Mayor	12/31/2016
Douglas Morten	Council President	12/31/2018
Keith Locke	Councilor	12/31/2016
Susan Conn	Councilor	12/31/2018
Ginny Carlson	Councilor	12/31/2016

Citizen Members

Member	Appointed	Expires
Michael Funderburg	2/8/2012	12/31/2018
Garrett Lines	12/31/2013	12/31/2016
Paul Barlow	2/1/2012	12/31/2018
Bill Eagle	5/2/2007	12/31/2015
Patrick Birkle	1/18/2012	12/31/2018

Administrative Staff

John Walsh	City Administrator
Terry Moss	Chief of Police
Margaret Jeffries	Library Director
Sue Nelson and Neal Sheppard	Public Works Director
Jon Ellis	Finance Director / Budget Officer

The Budget Message

Date: March 26, 2015
To: City of St. Helens Budget Committee
From: John Walsh, City Administrator
Jon Ellis, Budget Officer
Subject: Fiscal Year 2015-16 Budget Message



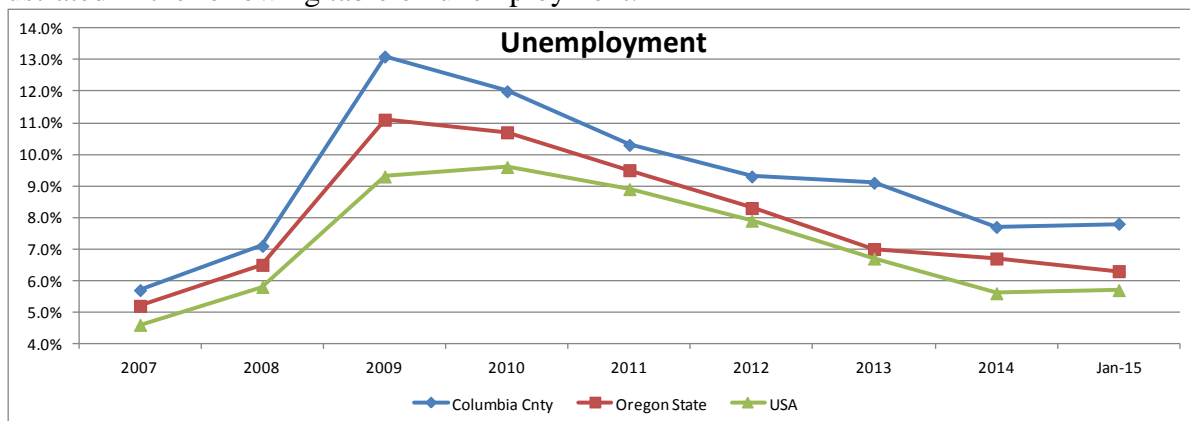
We respectfully submit the Fiscal Year 2015-16 proposed budget for the City of St. Helens.

This year's budget reflects, for the first time in many years, a welcomed message of fiscal improvement with the opportunity to restore some programs and services suspended as a result of the 2008 recession. This improvement is modest. By no means has the City fully recovered from the impacts of the recession, but thanks in part to an improved economy and the difficult decisions made by past budget committee efforts, further budget cuts will not be leading this year's budget discussion. The challenge will be which programs and services to restore while maintaining a healthy fiscal condition.

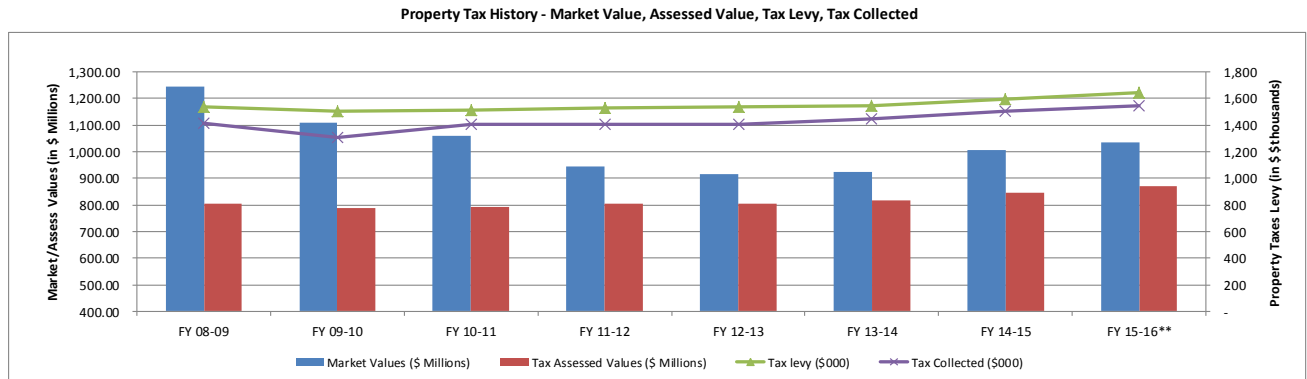
This proposed budget assumes a status quo condition based on current service levels and maintains all existing City programs and services. Upon evaluation of the budget you will find the General Fund demonstrates a \$90,580 surplus above this status quo baseline, offering some opportunity to restore services. In an effort to deliver a balanced budget utilizing this surplus, staff has worked collaboratively to identify specific department needs and establish true priorities recognizing that the total need exceeds available resources. The attached Exhibit "A" reflects a summary of the departments' additional funding requests and these priorities.

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.

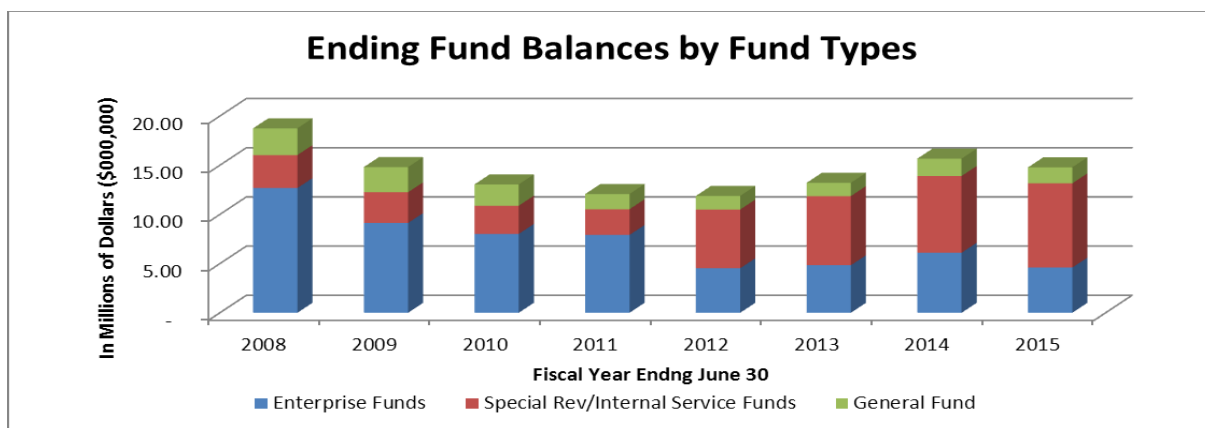


While property tax revenues in the past year show signs of stabilization, the prevailing perspective throughout the governmental finance community is that property taxes will never come back to the proportion of operating revenues they once were, so the long-term perspective is we will need to live within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



Some of the difficult decisions necessary to stabilize the budget consisted of the following:

- Reduction to service levels through staff reductions:

City Wide - All Departments / Funds

Department	Actual 2007-08 or peak	Adopted 2012-13	Adopted 2013-14	Adopted 2014-15	Adopted 2013-14 -VS- Adopted 2014-15		Actual 2007-08 * -VS- Adopted 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)	-3.09%	(1.71)	-24.4%
Public Works *	36.70	32.80	30.50	29.75	(0.75)	-2.29%	(6.95)	-18.9%
Total FTE	86.20	70.80	66.96	66.04	(0.92)	-1.30%	(20.16)	-23.4%

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

- Personnel Services – Staff stepped up with no cost-of-living increases for several years, increased medical premium contributions, and giving up some past benefits.
- Elimination of community grant programs – Shifting state revenue sharing from a program of providing other service agencies in the community funding to utilizing those dollars to help stabilize service levels (i.e. avoid further layoffs and service reductions).
- Foregoing maintaining General Fund equipment at a sustainable level.

Overall Highlights of the Proposed FY 2015-16 Budget

The City's total budget is \$33.66 million, but after netting unappropriated funds (\$9.08 million), contingencies (\$4.01 million), inter-fund transfers (\$1.86 million), and internal services (\$1.98 million); the net budget (anticipated cash out the door) is \$16.74 million. The General Fund net budget totals \$4.29 million (after netting out contingencies and unappropriated funds).

The overall changes in the proposed FY 15-16 budget (as compared to the adopted FY 14-15 budget) are summarized as follows:

Personnel Services increased \$405,900 or 6 percent primarily due to:

- Cost of living and merit increases of \$135,470,
- Medical insurance cost increase of \$97,6220,
- Public Employees Retirement (PERS) cost increase of \$92,850, and
- Part-time seasonal staff increase of \$22,820 which reflects additional staffing required for the utility meter replacement and sidewalk improvement projects.

Materials and Services increased \$297,230 or 4.8 percent primarily due to:

- \$269,250 – Increase contract services costs associated with property development. The City is in the process of acquiring the Boise Veneer (June 2015 close) and White Paper (TBD) properties which covers over 230 acres along the Columbia River and Multnomah Channel.
- \$20,100 – Increase of 8.32 percent in insurances provided by City/County Insurance Services (CIS) for General Liability, Property, and Auto insurances.

Capital Outlay decreased \$4.76 million or 53% primarily due to change in capital project mix consisting of carry over projects, continuation of projects and/or new projects. The most significant of capital improvements are:

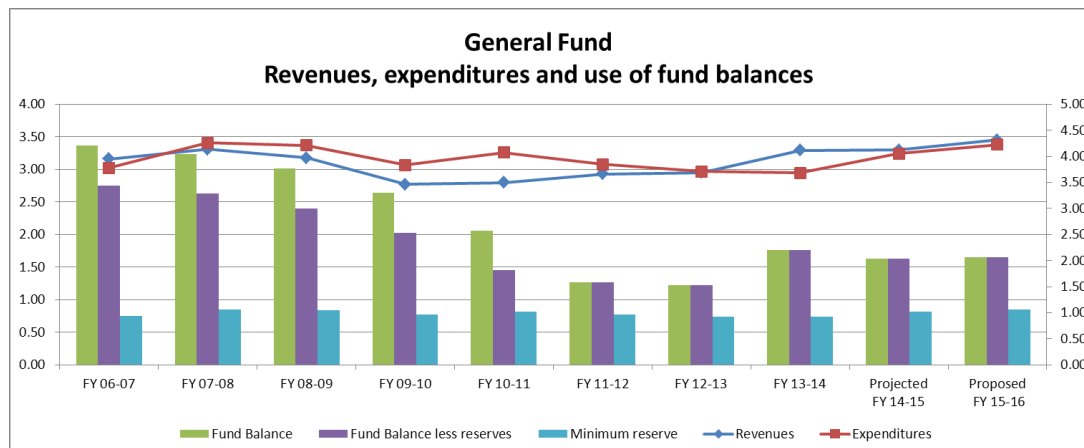
- Acquisition of the Boise Veneer property in FY 14-15. The City is in the process of purchasing the Boise Veneer property which is being funded by a dedication of timber revenues (\$1.7 million) and a bank loan (\$1.0 million). Anticipated closing in June 2015.
- Godfrey Outfall Upgrade – two primary storm systems merge in Godfrey Park and existing infrastructure is undersized and showing signs of potential failure. Carry forward \$1.9 million.
- St. Helens Street Overlay - Construct an asphalt overlay of St. Helens Street from 12th Street to Milton Way. Carry forward \$.2 million.
- Completion of the multi-year Inflow and Infiltration (I&I) program in FY 14-15 (\$.55 million).
- 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 \$.28 million.
- Upgrading the water telemetry system in FY 14-15 (\$.25 million).

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 2015-16 shows that:

- The ending fund balance on June 30, 2016, assuming no draw on contingencies, will be \$1.66 million or approximately 39% of annual operating costs, and
- The anticipated operating revenues should exceed anticipated operating expenditures (excluding transfers and the one month back fill of a police sergeant position) by \$90,580.



The proposed budget has been developed on the basis of maintaining service levels budgeted for in the Fiscal Year 2014-15. As illustrated in the above graph there is limited capacity for addressing some of the department operational capacity. Unfortunately the additional cash flow do not fund all the needs expressed by staff in the Additional Funding Request by departments detailed in Attachment Exhibit A. Therefore, this budget cycle will focus on which programs and service to restore and the fiscal sustainability of these decisions. The following is the list of needs in no specific order:

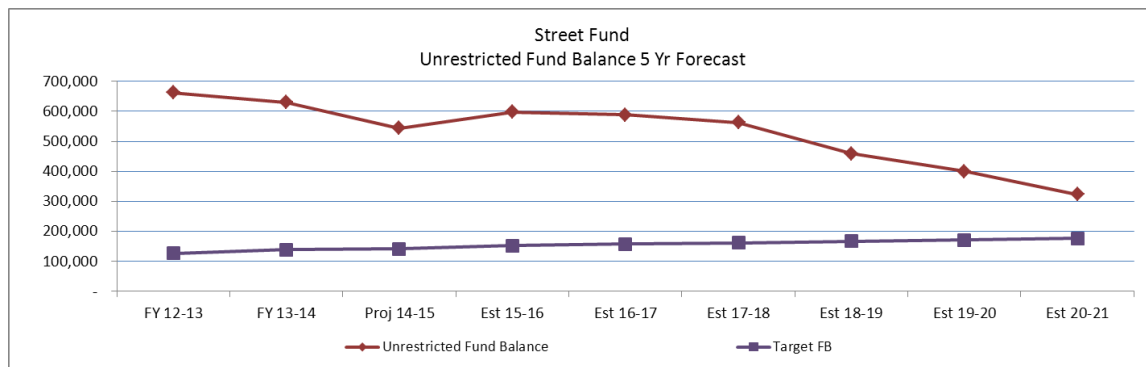
- Equipment replacement reserve for General Fund Departments/Divisions – FY 2014-15 budget proposes a draw on reserves by \$140,090 to fund one time purchases for deferred equipment replacement and creates a capital reserve of \$25,000 to start addressing future equipment replacement needs. The creation of the reserve is a start in addressing some of the long-term General Fund needs. In addition, staff will be working to develop a strategy to address the aging heating and air conditioning equipment utilized by our facilities.
- Staffing levels have been reduced significantly in response to the fiscal realities created by the recession and have created negative impacts on the ability to provide programs and services offered by the City. The recovering economy has also resulted in increased activity, and employees are continually stretching to meet demands and provide services. This “doing more with less” mantra does have limits and at some point unsustainable without improving staffing levels or eliminating programs. An example of eliminating programs is the November 2014 transfer of dog licensing responsibilities to the County. This freed up some demands on staffing that was rechanneled to needs in Building Permitting services. Some key programs stretched are well illustrated in the additional funds request summarized in the attached Exhibit A.
- Parks Maintenance - The proposed budget starts addressing staffing levels associated with maintaining parks by adding an additional .4 FTE (totaling 1.2 FTE) to maintain 140 acres of parks throughout the City. The Budget Committee may propose a taskforce be formed to assess formation of park maintenance district (or expand existing park district) and/or implementing a park utility fee.
- Community Development – The proposed budget includes the hiring of a Building Official and providing additional training to the building secretary to obtain a building permit tech accreditation. Over the past two years, building permits increased to allow for the repayment of the previous years’ cash flow loans and build a reserve of approximately \$80,000. The Building Division is expected to draw on some of these reserves on a limited basis.
- Main Street Program – Do we continue supporting the Main Street Program?
- Certified Local Government (CLG) Program – Do we promote and expand program?

In conclusion, there are many important decisions to be made over this budget cycle as to the General Fund’s long-term financial condition and establishing appropriate service levels. There will certainly be some difficult trade-offs.

Special Revenue Funds

Special Revenue funds are funds that receive dedicated revenues for a restricted purpose. The funds defined as special revenues are Tourism, 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:

- **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 70% of operating costs, this is significantly down from two years ago when reserves were 105% of operating costs. A discussion on alternative revenue sources (Local Gas Tax, Transportation Utility Fee, etc.) may be appropriate during budget deliberations to gain a sense of how to address future shortfalls.



- **Capital Improvement Fund - Storm funds –** The City will be replacing the Godfrey Park Storm Outfall, the project is estimated at \$1.9 million dollars in FY 15-16. Since Storm does not have adequate reserve to pay for the growth portion of the project, staff will be recommending the dedication of future SDC cash flow to pay for the growth portion of this project as a proportionate share of the DEQ loan annual debt service.
- **Community Enhancement Fund – Economic Development Cost Center –** The City is in the process of acquiring the Boise Veneer property (22 Acres on the Columbia River) and Boise White Paper Property (220 acres to the south of the Veneer property). Closing on properties is anticipated in June 2015. In FY 2015-16, the budget has appropriated \$.78 million for the planning and development of these properties and to initiate the discussions with other local taxing districts in the formation of a redevelopment project area/plan.
- **Tourism –** The City is currently considering a reorganization of the Tourism Program. This reorganization is collaboration between the City, Chamber of Commerce, St. Helens Economic Development Co. (SHEDCO) and the St. Helens Community Foundation. The City's desired outcome will be to work together with partner organizations to improve programs and services supported by Tourism funds.

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. Some of the concerns or opportunities are:

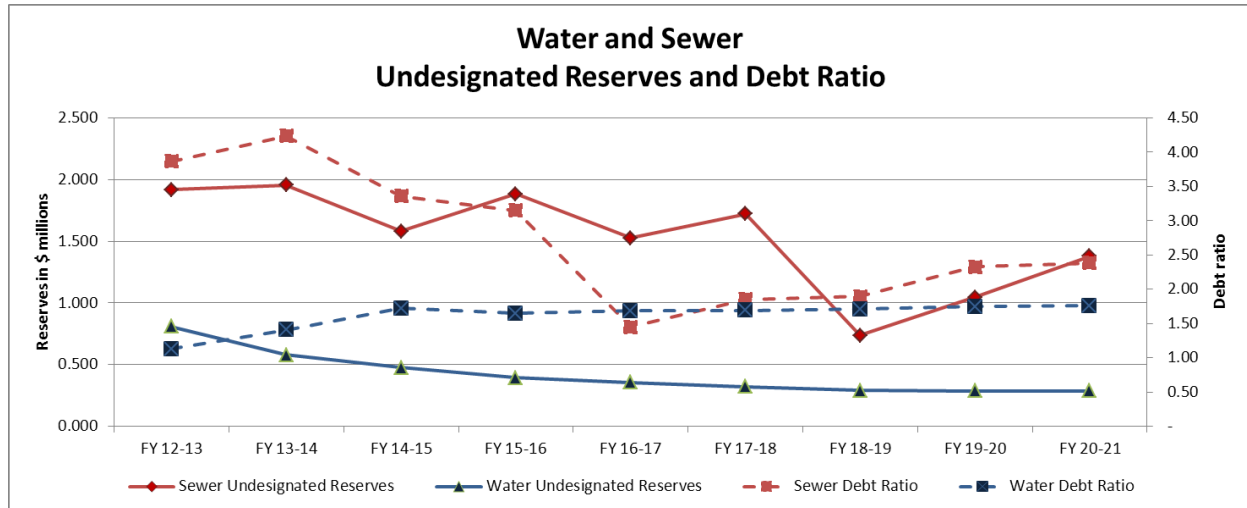
- Administrative Services opportunities
 - The City has assessed and integrated grant-purchased computer equipment in the Library that was not initially budgeted for in the IT Replacement Reserve for FY 15-16. Staff will continue to develop a strategy to cover the Police grant purchased IT equipment.
 - Financial software upgrade – staff has successfully migrated to Springbrook V7 platform in February 2015 and planning to migrate to Enterprise Full Court in FY 15-16.
 - City insurances with City/County Insurance Services (CIS) are increasing 8.3%.
- Public Works changes and opportunities
 - Operations have added two additional part-time seasonal employees to be dedicated to the utility meter replacement and sidewalk improvement programs.
- Fleet – User rate increased 11% in FY 15-16 to meet the growing costs and increase frequency of fleet maintenance (addressing the aging fleet).

Enterprise Funds

Enterprise Funds are operations that costs are recovered 100% 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, the budget anticipated rate increases for December 2015 of 2.25%.
- 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).
- Sewer revenue declines associated with the Boise plant closure appeared to bottom out last year. Cascades lease of the facilities and subsequent increased in production with a second press is starting to replace the void left by the closure of Boise.
- 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 industrial standard is closer to 2.0. The Water Fund for FY 15-16 is projected to have a 1.9 debt ratio and the Sewer Fund a 3.1 debt ratio.



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

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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.

Exhibit A Additional Funding Requests

Additional Funding Requests - FY 2015-16 Budget						
Request	FTE	Department / Program	Notes	Total	General Fund	Other Funds
Operations						
Part-time to full-time Librarian I	0.3	Library	Personnel	22,970	22,970	-
Assistant Planner	1.0	CD - Planning	Personnel & MS	75,540	38,850	36,690
Assistant Planner		Direct labor Offset	Personnel	-	(23,660)	23,660
Part-time Librarian Assistant	0.5	Library	Personnel	17,020	17,020	-
Reclass Sergeant to Lieutenant	-	Police	Personnel	20,760	20,760	-
Part-time Office Assistant	0.6	Admin - Court	Personnel	50,220	40,170	10,050
Reclass to Accounting Assistant		Admin - Finance	Personnel	4,900	980	3,920
Part-time Code Enforcement	0.5	Police	Personnel	25,910	25,910	-
Total ongoing costs	2.6			194,350	120,030	74,320
Capital						
Docks' repairs	1.0	Parks	Capital	50,000	40,000	10,000
Police building repairs	1.0	Police	Capital	10,000	10,000	-
Patrol Vehicle	1.0	Police	Capital	36,000	36,000	-
Portable radios	1.0	Police	Capital	30,000	30,000	-
Video surveillance System	1.0	Police	Capital	4,000	4,000	-
Body worn cameras	1.0	Police	Capital	14,500	14,500	-
Total one-time costs	6.0			144,500	134,500	10,000
Total additional funding requests				338,850	254,530	84,320

- Librarian I – Maintain the Library's existing youth and teens programs.
- Assistant Planner – Address increased workloads, enhance grant writing and award capacity and shift Communications Officers responsibility from less supportive roll in Planning and more on City Communications.
- Librarian Assistant – Maintain Library exists hours of operations and helps restore five hours of operations when position was cut in March 2014.
- Police Lieutenant – Reclass a Sergeant position to Lieutenant. Address backlog of administrative projects and enhance morale.
- Part-time Office Assistant – Address the increase work load in court (18% increase in criminal violations), enhance collections processes in Courts and Utility Billing, and enhance customer services in both divisions.
- Accounting Assistant – Reclass a full-time Office Assistant to an Accounting Assistant. Restore some key support in budget preparation, payroll, financial reporting, and assist in transition when key Finance personnel retires.
- Capital Equipment – Various capitals needs to address physical hazards and aging infrastructure to enhance security and public transparency.

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City of St. Helens



Annual Budget Reader's Guide

City of St. Helens



St. Helens is the county seat of Columbia County, Oregon. It was founded by Captain H.M. Knighton, a native of New England, in 1845 as “Plymouth” The name was changed to St. Helens in the later part of 1850 for its view of Mount St. Helens some 39 miles away in Washington.

History



St. Helens was established as a river port on the Columbia River in the 1840's, and was the primary deep-water port in Oregon, surpassing Portland until the destruction of the mill docks by fire. The docks burned down twice under mysterious circumstances, after which Portland became Oregon's primary port. St. Helens was incorporated as a city in 1889.

Geography

The City has a total area of 5.3 square miles, of which, 4.3 square miles of it is land and 1.0 square miles of it is water.

Our Community



St. Helens is located in southeastern Columbia County, on the Columbia River, approximately 30 miles northwest of Portland, Oregon. Near the riverfront, the Old Town portion of St. Helens features a Nationally Registered Historic District encompassing 10 blocks, which includes residences and civic buildings dating back nearly a century. Originally settled by New England loggers, St. Helens' basalt rock quarry was also a major industry in the early 1900s. Major employers today include government, manufacturing, leisure and hospitality, and retail.

Fiscal Year 14-15				Fiscal Year 05-06			
Rank	Property owner	Assessed Value (in \$ millions)	Percent of total valuation	Rank	Property owner	Assessed Value (in \$ millions)	Percent of total valuation
1	Armstrong World Industry	24.81	3.1%	1	Boise White Paper LLC	88.83	11.9%
2	Cascade Tissue Group of Oregon	17.40	2.2%	2	Armstrong World Industry	28.23	3.8%
3	Boise White Paper LLC	11.42	1.4%	3	Cascade Tissue Group of Oregon	18.96	2.5%
4	Wal-Mart	8.27	1.0%	4	Wal-Mart	6.53	0.9%
5	Comcast Corporation	7.10	0.9%	5	Graymont Western US Inc	5.64	0.8%
6	Northwest Natural Gas	7.20	0.9%	6	Letica Corporation	5.70	0.8%
7	Letica Corporation	6.20	0.8%	7	Stimson Lumber Company	5.30	0.7%
8	Weston Investment Co LLC	5.80	0.7%	8	Northwest Natural Gas	5.56	0.7%
9	Nationwide Health Properties LLC	4.90	0.6%	9	St Helens Properties LLC	5.29	0.7%
10	Callaway Properties LLC	4.80	0.6%	10	Boise Building Solutions	4.99	0.7%
Total Top Ten		97.90	12.1%	Total Top Ten		175.03	23.4%
Total Assess Value - City Wide		870.57	107.6%	Total Assess Value - City Wide		748.09	100.0%

Population History

Year*	City of St. Helens		Columbia County	
	Population	Percent Growth	Population	Percent Growth
2014	12,990	0.7%	50,075	0.5%
2013	12,895	-0.2%	49,850	0.3%
2012	12,920	0.2%	49,680	0.1%
2011	12,890	1.4%	49,625	2.1%
2010	12,715	2.7%	48,620	0.4%
2009	12,380	0.4%	48,410	0.7%
2008	12,325	2.1%	48,095	1.1%
2007	12,075	1.1%	47,565	1.3%
2006	11,940	1.2%	46,965	1.6%
2005	11,795	3.7%	46,220	1.2%
2004	11,370	1.1%	45,650	1.4%
2003	11,250	4.4%	45,000	0.9%
2002	10,780	3.9%	44,600	0.7%
2001	10,380	2.8%	44,300	1.4%
2000	10,100	34.0%	43,700	16.4%
1990	7,535		37,557	

* Population estimated as of July 1st each year from Portland State University,
Population Research Center

City of St. Helens is the largest City in Columbia County and the County seat. Over the past ten years the City of St. Helens was the second fastest growing city in Columbia County with a growth of 14% compared to the Columbia County population growth of 10%.

Government

The City of St. Helens, incorporated in 1889, currently has a Council-Mayor form of government consisting of four Councilors, elected to four-year terms, and a Mayor, elected to a two-year term. At each biennial general election, the Mayor and two Councilors are elected. Appointed City officials include the City Administrator, City Recorder, Finance Director, City Attorney, Public Works Director, Community Development Director, Police Chief, Wastewater Treatment Plant Superintendent, Building Official, Library Director, and Municipal Court Judge.

The Council is assisted by the following Boards and Commissions serving in an advisory capacity: Planning Commission, Parks Commission, Library Board, Tourism Committee, Arts and Cultural Commission, Bicycle and Pedestrian Commission, and other various boards. All members of these boards and commissions are appointed by the City Council and serve at its pleasure.

The Budget Committee, an important financial advisory body, consists of all five members of the City Council and five appointed lay members from the community. The Budget Committee is charged with the annual review of the City's budget, making any changes, and approving the annual City Budget. Final adoption of the annual City Budget is completed by the City Council at a separate public hearing.

The City Council, meeting on a regular basis the first and third Wednesday evenings of each month, conducts all regular City business at these sessions. Councilors approve small payments of claims or services against the City and authorize large expenditures. They pass ordinances and resolutions that set policy or regulation of matters within the City. Other meetings and public hearings, as needed, are scheduled and also require their attendance.

Additionally, on the first and third Wednesday afternoons, the Council meets for an informal work session. This is a time for Councilors to discuss, in detail, policy issues of relevance to the City. The Mayor also assigns to each Councilor and to him/herself, departments, boards, and commissions responsibilities. Councilors are responsible for liaison with their assigned departments, boards and commissions with the rest of the Council.

The Mayor and Councilor positions are all non-partisan. The Mayor and Councilors represent all residents of the City. They are not elected by wards or districts. The City Charter requires that the Mayor and Councilors be registered voters within the City limits and have lived in St. Helens for one year prior to the election.

Council Mission and Goals

The City of St. Helens' Mission is to provide quality, effective and efficient service to our citizens.

By doing so we will:

- Develop and preserve the highest possible quality of life for our residents, businesses and visitors.
- Provide a safe and healthy environment within a sound economic framework.
- Provide leadership which is open and responsive to the needs of the community and works for the benefit of all.

The main goals set by council are:

- GOAL 1 Provide Effective Governance and Fiscal Management
- GOAL 2 Improve Service, Communication and Relationships
- GOAL 3 Foster a Safe and Healthy Community
- GOAL 4 Facilitate Economic Development Activities
- GOAL 5 Provide Sound Stewardship of Community Assets

GOAL 1 - Provide Effective Governance and Fiscal Management

The operation of government is reflected in the organization structure and management of financial resources.

DESIRED OUTCOME – City government operates efficiently and effectively in carrying out its tasks and meeting its goals. The process of governance is transparent and accessible to the Citizens. Financial management is prudent and sound.

- ✓ Promote Fiscal Sustainability
 - Maintain sufficient operating reserves in General Fund and Enterprise fund accounts
 - Update financial elements of capital improvement plans
 - Consider sustainability in purchasing decisions
 - Improve tax base and revenue sources
 - Explore options to reduce unfunded PERS liability
- ✓ Promote balanced revenue system that reflects service demands

Council Mission and Goals (continued)

- ✓ Support stable, effective and accountable management
 - Implement Springbrook, Full Court and IVR telephone dialing software
 - Evaluate refinance of I&I project DEQ loan debt
 - Review/update stormwater fees/utility billing policies
- ✓ Improve efficiencies and effectiveness
 - Explore returning dog licensing to County
 - Conduct organizational assessment
 - Continue to explore, develop and implement cost saving efficiencies

GOAL 2 - Improve Service, Communication and Relationships

The channels of communication, service and partnership are embodied in the relationships between City government and the Citizens.

DESIRED OUTCOME – Effective leveraging of resources, respect, and good will mark the relationship between City government and its Citizens. Citizens feel valued and actively participate in their community and government.

- ✓ Provide open and transparent government
 - Encourage citizen involvement
 - Promote separation of policy and administrative decision making processes
 - Participate in initiatives which further the City's goals
 - Explore community survey options to measure City governance performance
- ✓ Improve communication
 - Assure good communication between City departments
 - Utilize P.E.G. programming to improve community outreach efforts
 - Explore live camera feeds on City website
 - Continue social media engagement efforts: Gazette, Facebook, Twitter, E-blasts, YouTube channels
- ✓ Deliver excellent customer service
 - Promote positive workplace environment and good employee morale
- ✓ Improve community relationships
 - Explore youth council representative
 - Promote estate/endowment donation to support services and improve sense of community
 - Develop plan for recruiting and sustaining volunteers
 - Improve civic relationships (schools, county, state, federal and community partners)
- ✓ Promote inclusive governance

Council Mission and Goals (continued)

GOAL 3 - Foster a Safe and Healthy Community

The City government facilitates access to available resources in order to ensure a healthy, safe and prosperous community.

DESIRED OUTCOME – The community is safe, attractive and inviting. Citizens have good access to public resources and take pride in their personal health and the overall health of their community.

- ✓ Provide resources to support City services (ie. Police, Library, Parks, Public Works)
 - Support Police reserve program
 - Support Police accreditation program
 - Support Library operations and programming
- ✓ Support City infrastructure and facilities
 - Maintain streets in safe/serviceable condition
 - Explore alternative funding for street maintenance
 - Provide clean drinking water and compliant waste water treatment
 - Adequately staff, equip and house police services
 - Evaluate alternatives to possible County jail closure
- ✓ Promote access to social and health services
- ✓ Promote education, activities and programs to improve community health and welfare
 - Improve personal/family preparedness
 - Exercise disaster/emergency preparedness plans
 - Support public art and beautification
- ✓ Support parks, trails and recreation programs
 - Explore alternative funding for parks maintenance

GOAL 4 - Facilitate Economic Development Activities

The City's programs and leadership encourage sustainable economic development.

DESIRED OUTCOME – The City has a vibrant and durable local economy with job growth in both the commercial and industrial sectors. The three commercial districts are all prosperous with a variety of viable businesses and high occupancy rates.

- ✓ Leverage assets to retain, support and attract local business
 - Support Columbia County Economic Team (CCET)
 - Support tourism promotion activities
 - Support SHEDCO and the Main Street Program

Council Mission and Goals (continued)

- ✓ Establish development policies and public improvements/standards that recognize economic trends and community “livability”
- ✓ Collaborate with community organizations to create a cohesive Economic Development effort
 - Develop strategic partnerships to further the City’s mission and goals
 - Participate in regional economic development activities
- ✓ Encourage business-friendly policies
- ✓ Encourage private investment in the City

GOAL 5 - Provide Sound Stewardship of Community Assets

The community’s assets are maintained and operated in a manner demonstrating professionalism and community pride.

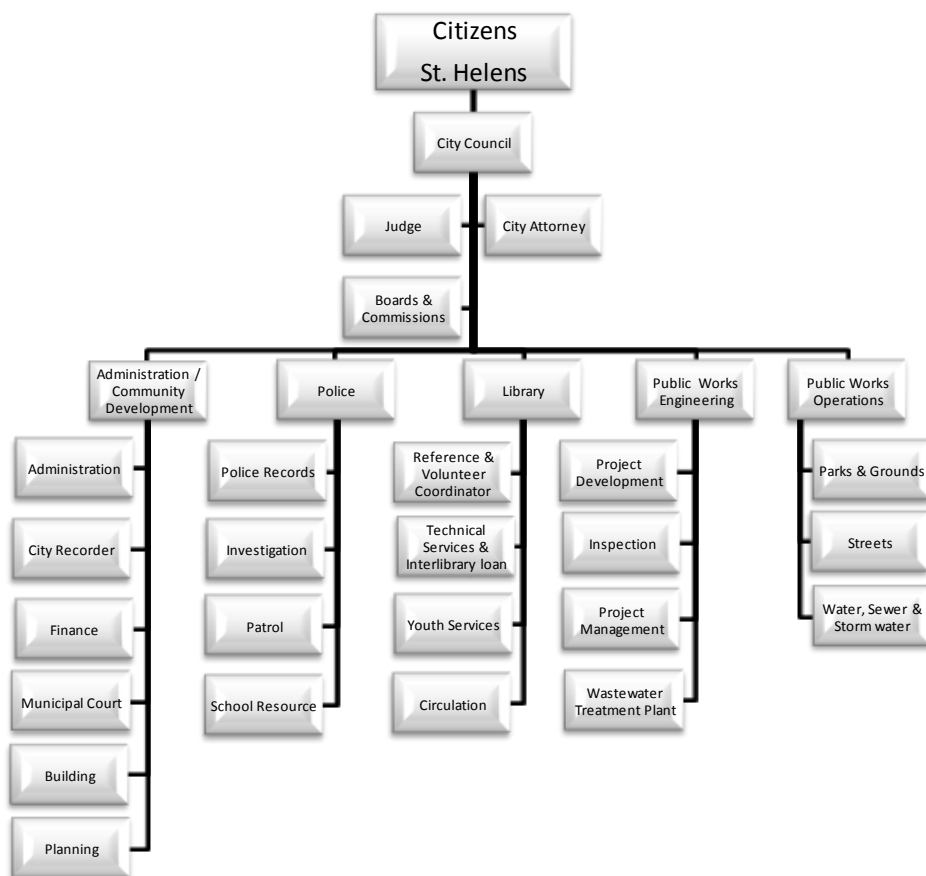
DESIRED OUTCOME – The City exercises wise stewardship of public infrastructure assuring facilities are built to meet growing needs, infrastructure is maintained to industry standards, and provisions are made to provide funding for needed future investments. Private spaces visible or usable by the public are well maintained.

- ✓ Complete capital projects in a timely and cost effective manner
 - Sand Island restrooms replacement
 - Courthouse docks utility upgrades
 - Godfrey Park stormwater outfall
 - Continue meter replacement program
 - Continue I&I reduction program
 - Library roof replacement
- ✓ Secure Infrastructure funding resources
 - Evaluate urban renewal infrastructure funding options
 - Ensure capital facilities plans are up to date
 - Secure grants, loans and funding
 - Develop public/private partnerships and collaborations
 - Secure waterfront planning and design funds
 - Pursue street/highway safety project funding
- ✓ Maintain compliance with local, state and federal regulations

Council Mission and Goals (continued)

- ✓ Complete community visioning and planning projects
 - Consider STAR Sustainability Goals and Guiding Principles in the decision making process
 - Complete corridor planning project
 - Complete Parks and Trails Master Plan
 - Conduct SDAT (Sustainable Design Assessment Team) project
 - Update 2006 Economic Development Strategy
 - Update Waterfront Development Plan
 - Explore alternate Public Works shop site locations
-

City-Wide Organizational Chart



The Budget Process

A budget as defined by Oregon State Law (Oregon Revised Statutes (ORS), Chapter 294) is a financial plan containing estimates of revenues and expenditures for a given period or purpose, such as the fiscal year. The City is required to budget all funds and for each fund to have a balanced budget. The state of Oregon defines balanced budget as one in which total resources, including beginning resources, current resources and debt proceeds, equal total requirements, including current year expenditures, capital outlay, transfers, debt service and other requirements such as debt service reserves.

As a rule, local governments in Oregon operate on a fiscal year that begins on July 1 and ends the following June 30. St. Helens' budget operates on this schedule. Budgeting is critical to cities because it requires local government to evaluate plans and establish priorities in relation to available financial resources. Also under ORS, a legally adopted budget is necessary to establish and justify a given rate and/or amount of property taxes to be levied on the property within the city.

City of St. Helens' budget will accomplish each of the four major purposes of Oregon Local Budget Law (ORS 294.305-294.555 and 294.565), including:

- Establish standard financial procedures
- Outline programs and services in conjunction with the fiscal policy and implement those policies
- Provide methods of estimating revenue, expenditures and proposed tax levies
- Encourage public involvement in the budgeting process before budget adoption

St. Helens prepares and adopts its annual budget in accordance with the City Charter, Oregon Law and Government Finance Officers Association budget guidelines.

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 2015-16 Budget Schedule		
Date	Time	Agenda
Tuesday, March 31, 2015	6:00 PM	General Budget Overview Review of Administration Department
Tuesday, April 07, 2015	6:00 PM	Review of Police Department
Tuesday, April 21, 2015	6:00 PM	Review of Library
Tuesday, April 28, 2015	6:00 PM	Review of Public Works Operations
Tuesday, May 05, 2015	6:00 PM	Review of Capital and Right Size Budget
Tuesday, May 19, 2015	6:00 PM	Public Hearing and Approval by Budget Committee
Wednesday, June 03, 2015	6:30 PM	City Council Public Hearing
Wednesday, June 17, 2015	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 May, 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.

The Budget Process

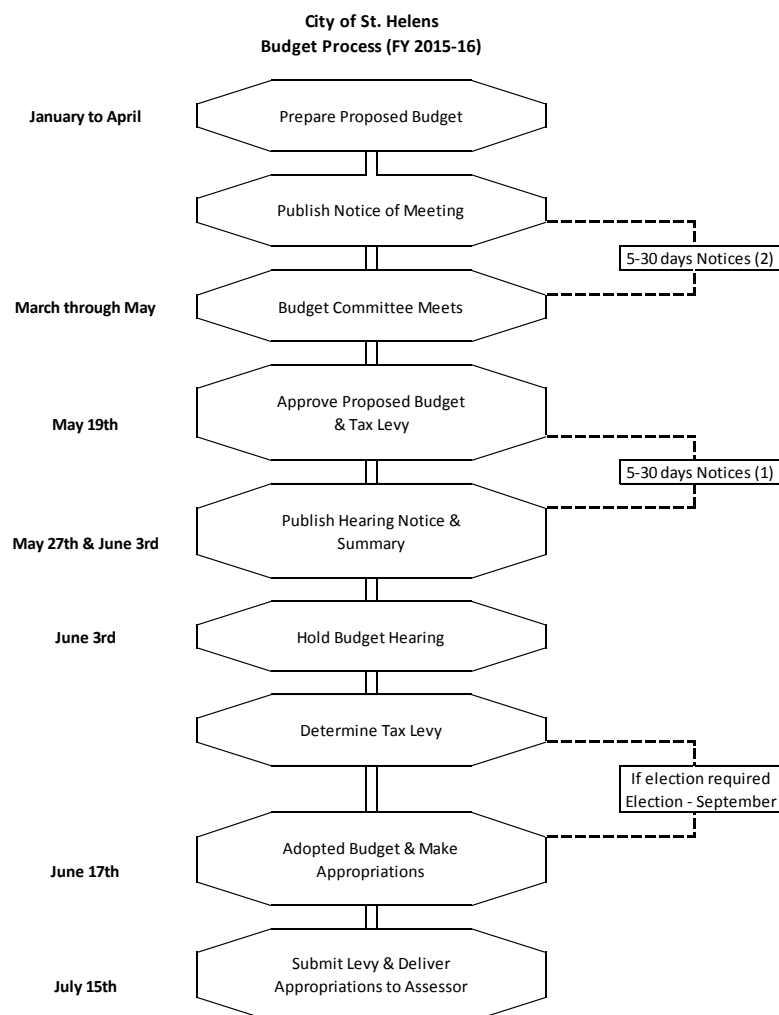
The Budget Committee

The Budget Committee is composed of the Mayor, City Councilors, and five citizen members appointed by the governing board.

The appointed members:

- Must live in the City of St. Helens,
- Cannot be officers, agents, or employees of the local government,
- Serve three-year terms that are staggered so that approximately one-third of the terms end each year, and
- Can be spouses of officers, agents, or employees of the Municipality.

The Budget Process Schematics



The Budget Process

The Budget Basis

The budget is prepared using the *modified accrual method of accounting*. This means that obligations of the City are budgeted as expenses when the related goods or services are available for use rather than when invoices are paid. The City of St. Helens manages its finances according to generally accepted accounting principles (GAAP). During the year, expenditures and revenues are closely monitored to ensure compliance with the adopted budget and state law. Monthly budget comparisons are distributed to management. Quarterly financial reports, prepared on the budgetary basis of accounting, are distributed to the City Council, and the general public.

Annually, an audit is performed and filed with the State of Oregon by an independent certified public accountant. The City of St. Helens publishes annual financial report that documents the City's budgetary performance and the financial health of the City. This report compares budgeted to actual revenues and expenditures, thus documenting the City's budgetary compliance.

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collectible within the current period or soon thereafter to pay liabilities when they are collectible within the current period. For this purpose the City considers revenues to be available if they are collected within 60 days of the end of current fiscal period. Expenditures are generally recorded when a liability is incurred, under accrual accounting. However, long-term compensated absences are recorded only when payment is due.

Principal and interest on long-term debt are recorded as fund liabilities only when due, or when amounts have been accumulated in the debt services fund for payment to be made early in the following year.

The Budget Process

The Budget Document

A budget as defined by Oregon State law is a “financial plan containing estimates of revenues and expenditures for a single fiscal year”. Local governments have the option of budgeting on a 24-month biennial budget period or by fiscal year.

The City of St. Helens operates on a fiscal year beginning July 1 and ending the following June 30. Budgeting requires local governments to evaluate plans and priorities in light of the fiscal resources available to meet those needs.

The budget document describes how the City of St. Helens’ government plans to meet the needs of the community and is a resource for the citizens interested in learning more about the operations of their city government.

Fund Descriptions

The City's financial structure is organized and operated on the fund basis accounting. There are both federal and state requirements for local governments to budget by fund as a means of maintaining records for resources that are designated to carry out specific activities or meet particular objectives. Oregon Administrative Rules define a fund as "a fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives."

The City shall prepare an itemized balanced budget for each fund. The City of St. Helens budgets are at the "department" level for the General Fund. For all other funds, the authorized appropriations are established at the "category" level; personnel services, materials and services, capital outlay, operating contingency, interfund transfers, debt service, and other uses.

Major funds represent the significant activities of the City and basically include any fund whose revenues or expenditures, excluding other financial sources and uses, constitute more than ten percent of the revenues or expenditures of the appropriated budget.

The following is a breakdown of the City's fund structure and brief explanation of the purpose of each fund by type; governmental or proprietary and major or non-major.

Fund Detail

The City of St. Helens presents budgeted financial information in budget detail by fund. Each fund section will include the following:

- Fund Description: information about the purpose or services provided by the fund, sources of revenue and approved expenditures.
- Accomplishments- FY 2013/14
- Goals & Objectives- FY 2014/15
- Budget Highlights- FY 2014/15
- Budget Summary- Revenues & Expenditures by category
 - *Two years of prior year actual data
 - *Adopted Budget FY 2013/14 data
 - *Proposed Budget FY 2014/15 data
 - *Committee Approved Budget FY 2014/15 data
 - *Council Adopted Budget FY 2014/15 data

Governmental Funds

Major Funds

General Fund- This fund is the City's primary operating fund. It accounts for all financial resources of the general governmental activities, except those that are required to be accounted for in another fund. It includes most tax revenues and such services as Mayor and City Council, Municipal Court, Planning, Police, Library, and Parks.

State Street Fund- This fund accounts for activities for the City's streets.

Capital Improvement Fund – This fund accounts for the construction of all cities capital improvement projects such as streets, water, sewer and parks and covers the gambit of funding sources from loans, System Development Charges (SDC), and rate payers' pay-as-you-go projects. Each classification of infrastructure is account for in their specifically designated costs center.

Non-Major Funds

Community Enhancement Fund -This fund accounts for reserves that have been set aside for Library, Parks, Police and the Arts and Cultural Commission. Set up new cost center to account for potential economic development.

Building Fund – **Discontinued - merged with the General Fund in FY 13-14**– Applicable reserve set up in general fund to account for all net building activity as stipulated by ORS and annual report provided.

Community Development Block Grant (CDBG) Fund – Accounts for proceeds received from Federal and State CDBG funds.

9-1-1 Emergency Fund – **Discontinued due to recent legislative actions in FY 13-14**- Accounts for the pass through from the State Telephone Tax Revenue to the Columbia 9-1-1 Communications District per ORS 401.808.

St. Helens Visitor and Tourism Fund – Accounts for the collection and utilization of the Hotel / Motel transient fees.

State Revenue Sharing Fund – **Discontinued - merged with the General Fund in FY 13-14** - Accounts for the State-Shared Liquor Revenues (14%) distributed to cities.

Proprietary Funds

Major Funds

Water Fund- Dedicated to operations and maintenance on City-owned water filtration plant, water wells, reservoirs, and transmission and distribution system.

Sewer Fund- Dedicated to operations, maintenance, and debt service on wastewater collections and treatment system, and storm drainage.

Fund Organization Chart

			<table><tr><th colspan="2">Internal Service Funds Pages 121 - 138</th></tr><tr><td>1,475,780</td><td>Administration</td></tr><tr><td>321,690</td><td>Public Works</td></tr><tr><td>294,750</td><td>Fleet</td></tr><tr><td colspan="2"><hr/></td></tr><tr><td>2,092,220</td><td></td></tr><tr><td>(197,440)</td><td>Offset - IS</td></tr></table>	Internal Service Funds Pages 121 - 138		1,475,780	Administration	321,690	Public Works	294,750	Fleet	<hr/>		2,092,220		(197,440)	Offset - IS																																							
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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	1,628,328	4,259,500	55,920	4,258,840	28,890	1,656,018	851,800	804,218
Special Revenue Funds								
Visitor & Tourism	141,448	119,000	-	119,000	-	141,448	20,000	121,448
Community Enhancement	876,670	448,430	1,003,890	920,250	82,420	1,326,320	1,056,190	270,130
Capital Improvement	6,895,670	1,607,300	806,500	4,074,800	1,000,000	4,234,670	750,000	3,484,670
CDBG	-	56,830	-	56,830	-	-	-	-
Streets (Gas Tax)	542,919	818,650	-	762,930	5,500	593,139	100,000	493,139
Internal Service Funds								
Administrative Services	133,691	1,342,090	-	1,433,320	-	42,461	42,460	1
Public Works	-	281,690	40,000	281,690	-	40,000	40,000	-
Fleet	16,753	278,000	-	284,750	-	10,003	10,000	3
Enterprise Funds								
Water Operating	2,054,485	3,162,630	-	2,782,200	394,000	2,040,914	445,900	1,595,014
Sewer Operating	2,539,996	4,713,500	-	3,907,180	395,500	2,950,816	701,200	2,249,616
Grand Total	14,829,960	17,087,620	1,906,310	18,881,790	1,906,310	13,035,790	4,017,550	9,018,240
Total Budget			33,823,890		33,823,890			
Unappropriated fund balance			(14,829,960)		(9,018,240)			
Contingency			0		(4,017,550)			
Transfers			(1,906,310)		(1,906,310)			
Internal Services			(1,976,490)		(1,976,490)			
Net Budget			<u>15,111,130</u>		<u>16,905,300</u>			
							-	
								Draw on
							(1,794,170)	reserves

Summary of Revenues and Expenditures

The following table summarizes the revenues and expenditures for all City funds. The table compares fiscal years for revenue and expenditures by categories. A combination of financial data and graphs is intended to provide the reader with a broad overview of the City's budget.

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Where does it come from?						
<u>Resources:</u>						
Beginning working capital	11,880,273	12,638,818	14,029,896	14,829,960		
Property taxes	1,502,083	1,491,400	1,535,200	1,632,300		
Franchise fees	1,377,207	1,442,000	1,469,500	1,513,620		
Motel/hotel	75,663	73,130	80,000	95,000		
Charges for services	8,080,584	7,721,570	8,999,140	8,121,880		
Licenses and permits	279,730	255,720	334,290	303,810		
Fines and forfeitures	241,721	214,000	207,000	218,000		
Intergovernmental	1,696,770	2,266,960	1,594,330	1,946,850		
Interest earnings	66,070	72,000	66,800	68,600		
Other	9,729,327	3,750,000	1,550,500	1,000,500		
System devel. charge	165,448	119,000	180,000	254,000		
Miscellaneous	207,260	195,790	253,800	264,840		
Indirect cost allocation - CC	1,380,918	1,493,860	1,603,030	1,668,220		
Transfers	1,694,253	1,747,781	5,160,263	1,906,310		
Total current revenues	26,497,034	20,843,211	23,033,853	18,993,930	-	-
Total Resources	38,377,307	33,482,029	37,063,749	33,823,890	-	-
Where does it go?						
<u>Uses:</u>						
Personnel Services	6,371,423	6,682,920	6,717,760	7,123,660		
Materials & Services	5,132,191	5,788,064	6,196,540	6,493,770		
Debt Services	9,006,663	993,950	1,179,494	1,022,960		
Transfers	1,694,253	1,747,781	5,160,263	1,906,310		
Total Operating Requirements	22,204,530	15,212,715	19,254,057	16,546,700	-	-
Capital Outlay	2,923,563	6,969,360	9,002,250	4,241,400		
Total Operating and Capital	25,128,093	22,182,075	28,256,307	20,788,100	-	-
Contingency	-	3,013,689	2,489,502	4,017,550		
Ending fund balances (reserves)	13,249,214	8,286,265	6,317,940	9,018,240	-	-
Total contingencies and reserves	13,249,214	11,299,954	8,807,442	13,035,790	-	-
Total Uses	38,377,307	33,482,029	37,063,749	33,823,890	-	-

Summary of Revenues and Expenditures – Quick facts

	Adopted 2014-15	Percent total	Adjustments to net*	Net Budget	Percent total	Percent current
Resources						
Beginning working capital	14,829,960	44%		14,829,960	50%	0%
Charges for services	8,375,880	25%	(308,270)	8,067,610	27%	53%
Intergovernmental	1,946,850	6%		1,946,850	7%	13%
Property taxes	1,632,300	5%		1,632,300	5%	11%
Franchise fees	1,513,620	4%		1,513,620	5%	10%
Loan Proceeds	1,000,500	3%		1,000,500	3%	7%
Licenses and permits	303,810	1%		303,810	1%	2%
Fines and forfeitures	218,000	1%		218,000	1%	1%
Miscellaneous	264,840	1%		264,840	1%	2%
Motel/hotel	95,000	0%		95,000	0%	1%
Interest earnings	68,600	0%		68,600	0%	0%
Transfers	1,906,310	6%	(1,906,310)	-	0%	0%
Indirect cost allocation - CC	1,668,220	5%	(1,668,220)	-	0%	0%
Current revenues	18,993,930	56%	(3,882,800)	15,111,130	50%	0%
Total resources	33,823,890	100%	(3,882,800)	29,941,090		
Personnel Services	7,123,660	21%		7,123,660	42%	0%
Materials and Supplies	6,493,770	19%	(1,976,490)	4,517,280	27%	0%
Capital Outlay	4,241,400	13%		4,241,400	25%	0%
Debt Service	1,022,960	3%		1,022,960	6%	0%
Transfers	1,906,310	6%	(1,906,310)	-	0%	0%
	20,788,100	61%	(3,882,800)	16,905,300	100%	0%
Contingency	4,017,550	12%	(4,017,550)	-	0%	0%
Ending fund balance	9,018,240	27%	(9,018,240)	-	0%	0%
	33,823,890	100%	(16,918,590)	16,905,300	100%	0%
Net draw on reserves				(1,794,170)		

* 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)	66.04
Debt Outstanding (6/30/2015)	\$ 13,723,985
Projected Debt Outstanding (6/30/2016)	\$ 14,049,202
Tax Rate	1.9078 per \$1,000 of assessed value

Major revenues in FY 2015/16, 94% of revenues is represented by five categories.

Major Revenue Sources

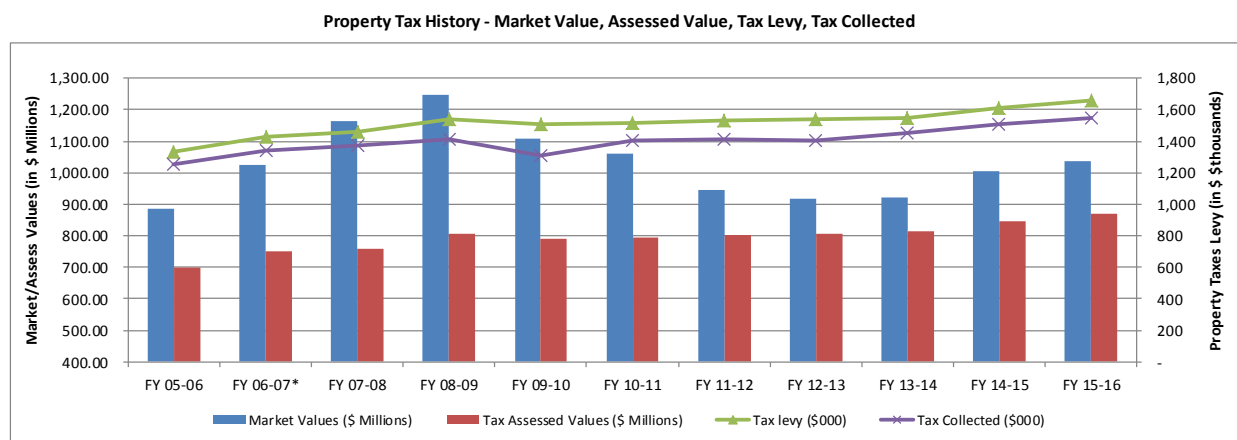
Charges for Services

Revenues are primarily derived from fees paid by customers utilizing the City's water, sewer, and storm utilities. Staff will be updating utility study in the summer of 2015 and will bring back recommended rate increases at that time. Staff believes that the 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, the budget anticipated rate increase for December 2015 of 2.25%.

Property Taxes

Overview - In 1997, voters approved Measure 50 which separated real market values from assessed value, rolled back assessed values to 90% of 1995-96 values and limited future increases of taxable assessed values to 3% per year, except for major improvements. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rate provided there is a majority approval at a general election in an even number year or at any other election in which at least 50% of registered voters cast a ballot.

Assessed Valuation – Assessed value is a measure of the taxable value of real, personal and utility property in the city. Property taxes are paid by business and home owners based on the assessed value of their property. The budget assumes an estimated assessed valuation of \$868 million for the FY 2015-16 budget. This is a 2.7% increase from the 2014-15 actual assessed valuation, which was reported at \$815 million.

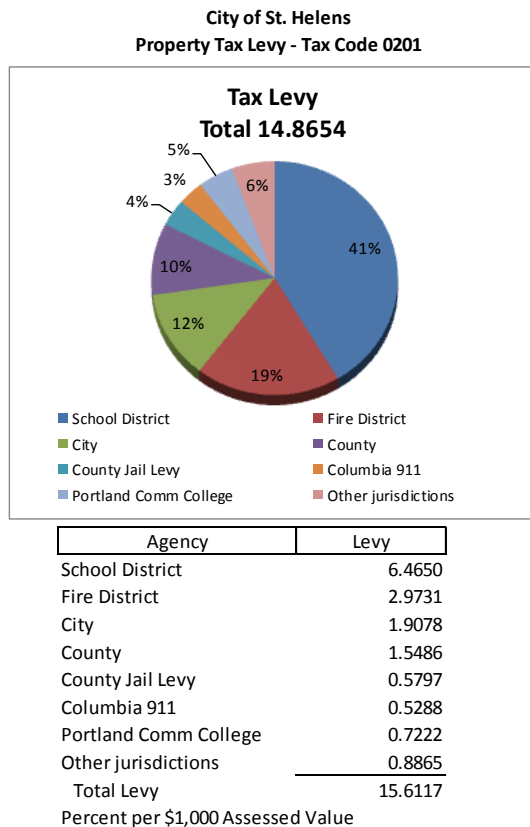


	FY 05-06	FY 06-07*	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16
Market Values (\$ Millions)	886.57	1,025.11	1,163.64	1,245.72	1,107.40	1,059.52	945.55	916.69	923.20	1,005.30	1,035.46
Tax Assessed Values (\$ Millions)	700.27	749.35	758.23	805.43	789.32	792.39	803.09	804.87	815.44	845.88	868.38
Tax levy (\$000)	1,336	1,430	1,461	1,537	1,508	1,512	1,532	1,536	1,543	1,614	1,656
Tax Collected (\$000)	1,256	1,344	1,373	1,415	1,311	1,403	1,409	1,407	1,450	1,505	1,550
Percent below market	21%	27%	35%	35%	29%	25%	15%	12%	12%	16%	16%

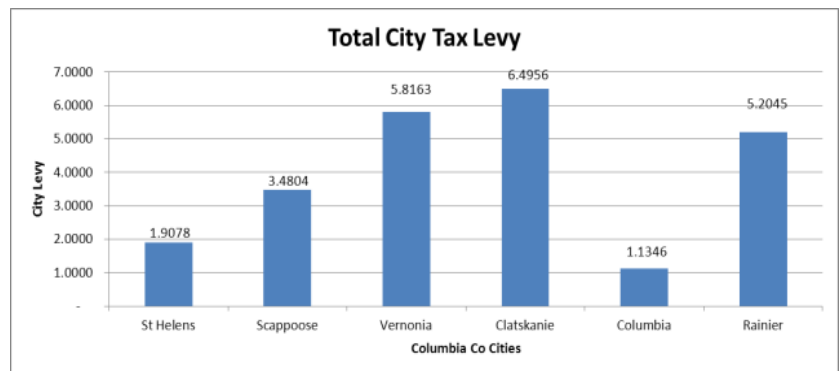
Please note in the above illustration that the Assessed Value is approximately 16% below the Market Value in FY 2015-16. This is a significant drop from the 2008-09 value of 35% below Market Value.

Major Revenue Sources (Continued)

General Levy Property Tax Rate – In St. Helens, the permanent tax rate is \$1.9078 per \$1,000 of assessed valuation without any outstanding local initiatives. As with FY 14-15, the FY 15-16 budget levies the full 1.9078 rate. Budgeted taxes are less than levied amounts due to estimated uncollectables, delinquencies and discounts. Collection rate for FY 15-16 is assumed at 94%. Please note that property taxes represent approximately 37.8% of general fund revenues.



Increase in permanent tax rates and any new local option levies must be approved at a General Election. The table to the left illustrates the distribution of the total tax levy between jurisdictions within the City of St. Helens. The table below compares the City of St. Helens tax rate with other cities in Columbia County (please note that Scappoose and Clatskanie include their library districts for comparability for services being provided).



The table to the right illustrates the top ten tax payers in Columbia County in FY 01-02 compared to the top ten tax payers in FY 11-12.

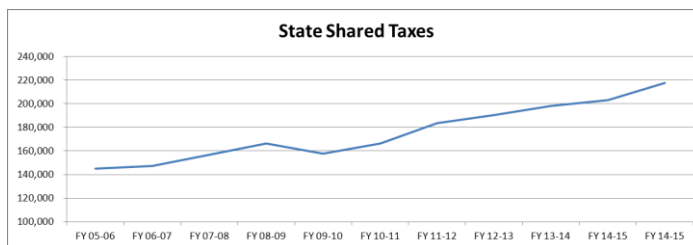
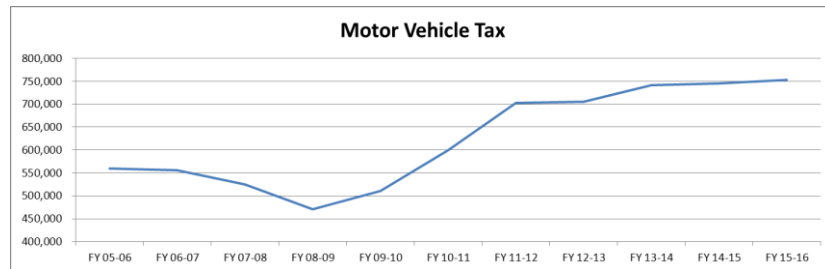
Columbia County top ten Taxpayers								
Owner Name	FY 2001-02				FY 2011-12			
	Rank	RMV	Av	Taxes	Rank	RMV	Av	Taxes
NW Natural Gas	2	123,615,120	122,250,840	1,237,110	1	171,190,830	171,190,157	1,977,153
United States Gypsum					2	73,852,420	73,852,420	1,255,520
Portland Electric	3	91,302,800	94,302,800	1,016,235	3	321,198,246	321,175,043	1,102,004
Longview Fibre / timber	4	52,573,690	45,386,310	461,629	4	66,398,196	42,549,649	502,986
Clatskanie PUD					5	35,585,900	35,585,900	440,140
Armstrong World Industries	5	29,838,000	29,838,000	453,651	6	28,373,900	28,373,900	408,559
Columbia River PUD	7	25,796,400	25,796,400	303,482	7	31,570,700	31,570,700	395,209
Boise Cascade Corp.	1	139,301,800	138,996,410	2,102,994	8	24,452,825	20,766,363	299,704
Coastal Refining/ Dyno Nobel Inc.	9	18,067,590	11,983,010	168,976	9	24,253,540	23,815,810	296,534
American Tissue / Cascade	6	29,648,100	29,648,100	450,764	10	16,687,910	16,687,910	240,290
Qwest Corp.	8	13,144,509	13,144,509	177,744				
John Hancock Mut. Life	10	15,450,630	13,340,200	135,076				

Major Revenue Sources (Continued)

Intergovernmental

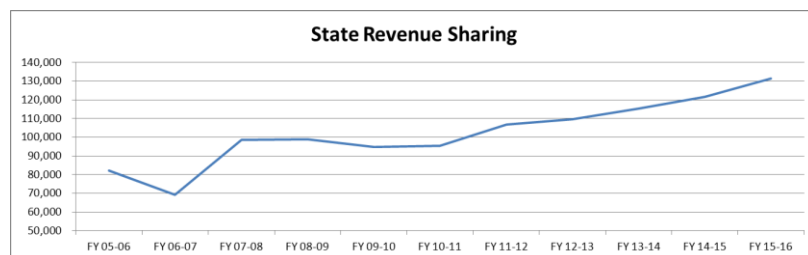
Intergovernmental revenues represent State shared revenues for taxes on gas, cigarette and liquor, grants from state and federal agencies for streets/parks, and reimbursements from other government agencies for services provided (school district for police services).

Motor Vehicle Tax (Gas Tax) – Revenue collected by the state at the pump allocated to counties and cities based on a combination of vehicle registrations and population. Gas tax is the primary revenue source to the City's street fund. In FY 11-12 revenues increased 17% primarily due to a rise in State gas taxes. Since revenues are trending an average of just over 3% growth.



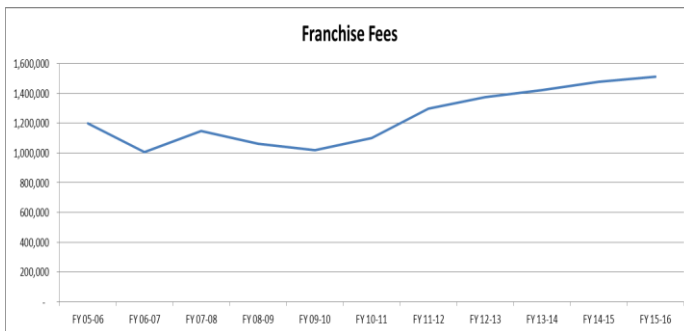
State Shared Taxes – Taxes levied on cigarettes and alcohol by the State and allocated based on population. This is General Fund revenue. The revenues in FY 14-15 are anticipated to increase 2.5%.

State Revenue Sharing – 14% of the State taxes collected on the sale of alcohol are allocated to counties and cities on a formula basis derived by OLCC. The FY 15-16 budget anticipates an increase of revenues of 8%. The revenue requires specific action by resolution by the City Council to receive these funds and they are tracked in the State Revenue Sharing fund.



STP Funds – The Surface Transportation Program provides federal funding to states and local governments which can be used for highways, bridges, or transit projects. Under provisions of the program, urbanized areas with a population of 200,000 and above receive an annual allocation of STP funding based on their populations. Under an agreement developed in cooperation with Oregon cities and counties, ODOT shares a portion of its yearly STP funding with local governments with populations above 5,000 and less than 200,000. The City anticipates \$360,000 in FY 15-16 to do overlays at St. Helens Street and Eisenschmidt, installation of sidewalks, and crack seal streets.

Major Revenue Sources (Continued)



Franchise Fees - The City currently assesses franchise fees on cable, television, electric, garbage, gas and utilities. The franchise fee is charged for the privilege of using public right-of-way and property within the City for public and private services. The franchise fee ranges from 5% - 10% of gross revenues generated by the utility within the city limits. The FY 13-14 budget anticipates an increase of 2.5% primarily due to continued anticipated rate increases.

Expenditures Overview

The City has been experiencing declining fund balances in most funds from FY 08-09 through FY 12-13 primarily due to declining revenues associated with the economy, increasing expenditures from inflationary pressures, and increased capital demands associated with aging infrastructure. In FY 13-14 this trend has reversed primarily due to reductions to services (i.e. reductions to staffing levels totaled 22% overall and 33% general fund over the past 6 years), reduction in anticipated Public Employees Retirement (PERS) increases due to SB 822 (modifying retirees cost of living increases and increasing amortization of unfunded liability an additional 2 years), and a slight rebound to revenues from the economic recovery. The City anticipates continued cautionary recovery and anticipates ability to fund some of the identified needs of the Departments in FY 2015-16. However, with needs far outweighing resources, the current budget is based on service levels set in FY 14-15 with departments providing additional funding requests during the budget process.

Personnel Services

The City employs 62 full-time, 4 part-time (1.95 FTE) and 8 part-time (2.5 FTE) seasonal employees and provides a monthly stipend to 1 mayor and 4 councilors. Staffing has been increased by .41 full-time equivalents (FTE) from FY 14-15. The increase reflects the addition of 2 part-time seasonal employees in Public Works operations (1 FTE) to work on the utility meter replacement and sidewalk repair program partially offset by further reduction to the library staffing of .59 FTE due to the completion of a three year state grant providing funding for a community outreach program. For further detailed information on salaries and benefits, please reference the Personnel section of this document.

During the scheduled Budget Committee meetings, Departments will present additional funding request for 2.4 FTE of staffing and capital outlays. The staffing requests are incorporated in the subsequent table.

	FTE				Add'l Funding Requests		
Dept / Division / Position	FY 14-15	FY 15-16	Changes	Notes	Request	Total	Notes
<u>Administration</u>							
Administration	1.00	2.00	1.00	Officer and Buidling Secretary from City	-	2.00	To cover increased work loads in Court and Finance
City Recorder	4.00	2.00	(2.00)	Recorder to City	-	2.00	
Courts	2.00	2.00	-	Administrator and	0.40	2.40	
Finance	5.00	5.00	-	Building	0.20	5.20	
Total Administration	12.00	11.00	(1.00)		0.60	11.60	
<u>Community Development</u>							
				Moved Building			Assistant Planner to cover increase workloads - overall and specific to development of properties and grants
Building	1.00	2.00	1.00	Secretary from City	-	2.00	
Planning	1.00	1.00	-	Recorder	1.00	2.00	
Total Community Development	2.00	3.00	1.00		1.00	4.00	
<u>Library</u>							
				Eleimination of PT Library Assistant 3/1/14 & reduction of Librarian I .3 FTE due expiration of LSTA Grant			Prevent reductions in service levels and hours
Operations	5.29	4.70	(0.59)		0.80	5.50	
<u>Police</u>							
Sworn Officers	16.00	16.00	-		-	16.00	
Support Staff	1.00	1.00	-		-	1.00	
Total Police	17.00	17.00	-		-	17.00	
<u>Public Works</u>							
Engineering	3.25	3.25	-	Two part-time (.5 FTE)	-	3.25	
Operations - Admin	19.50	20.50	1.00	positions to expedite	-	20.50	
Operations - Fleet	2.00	2.00	-	meter replacement and	-	2.00	
Operations - WFF	2.00	2.00	-	sidewalk improvement	-	2.00	
Wastewater Treatment	3.00	3.00	-	programs	-	3.00	
Total Public Works	29.75	30.75	1.00		-	30.75	
Grand Total	66.04	66.45	0.41		2.40	68.85	

Personnel services increased \$405,900 or 6% primarily due to:

- Cost of living and merit increases of \$135,470,
- Medical costs increase of \$97,620,
- PERS rates increase of \$92,850,
- Seasonal Part-time staffing cost increase of \$22,820 which represents 2 additional positions required for the utility meter replacement and sidewalk improvement programs.

Materials and Services

- Materials and Services increased \$297,230 or 4.8% primarily due to:
 - \$269,250 – increase contract services costs associated with property development. The City is in the process of acquiring the Boise Veneer (June 2015 close) and White Paper (TBD) properties which covers over 230 acres along the Columbia River and Multnomah Channel.
 - \$20,100 – increase in City/County Insurance Services (CIS, General Liability/Auto).

Capital Outlay

Capital Outlay decreased \$4.76 Million or 53% primarily due to change in capital project mix consisting of carryover projects, continuation of projects and/or new projects. The following table illustrates the adopted FY 14-15 projects and the proposed FY 15-16 projects.

Capital Outlay - Summary Project Listing							
Account Description	Adopted 2014-15	Proposed 2015-16	Notes	Account Description	Adopted 2014-15	Proposed 2015-16	Notes
009-Community Enhancement				010 - Capital Projects - 303/304 - Sewer/Storm			
Gateway project - phase I / II	48,550	2,000		Sewer main replacement	300,000	200,000	
Potential Park Property Acquisition	79,800	50,100		I&I Reduction	550,000	-	
Library roof	75,000	-		Meter & Lift Stations	115,000	105,000	Carry-over
Development opportunities	3,700,000	-		Storm drains	200,000	100,000	
	3,903,350	52,100		Godfrey Outfall	1,800,000	1,900,000	Carry-over
010 - Capital Projects - 301 - Streets					2,965,000	2,305,000	
Unimproved paving	30,000	25,000		010 - Capital Projects - 300 - Parks			
Sidewalk	25,000	25,000		McCormick Park Ped Bridge		69,800	
First Street Reconstruction	50,000	-		Potential Park Property Acquisition	50,000	-	
Eisenschmidt Sidewalk-Overlay	31,000	55,000	Carry-over		50,000	69,800	
Gable Road	-	200,000		Various - Other Capital Outlays			
St Helens Street Overlay	230,000	230,000	Carry-over	Heavy equipment	-	195,000	
	366,000	535,000		Street Sweeper	275,000	-	
010 - Capital Projects - 302 - Water				Computers, Software	69,300	96,500	
Telemetry System Upgrade	250,000	-		Various Bldg./Equipment	183,600	68,000	
Water main replacement	200,000	200,000		Housing Rehab Program	-	-	
Water meter replacement	200,000	200,000			527,900	359,500	
2 MG Reservoir Rehabilitation	300,000	280,000	Carry-over				
Purchase land for reservoir	240,000	240,000	Carry-over				
	1,190,000	920,000					
				Total Capital Outlay	9,002,250	4,241,400	(4,760,850)

Transfers in/out

Transfers in and out decreased primarily due to the funding for the potential acquisition of the Boise Veneer property (Economic Development) in FY 2014-15.

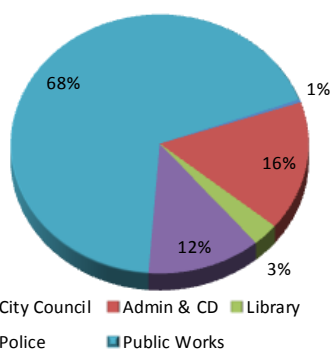
Indirect Costs Allocation

The City initiated in FY 11-12 the principles and practices associated with pooling and allocating shared costs as defined by OMB A-87. Funds were formed to facilitate the pooling of costs associated with general administrative functions (i.e. records management, administration, and finance) and public works administration (i.e. director, engineering and shared operations). In FY 2015-16 costs increased 4.07% reflects the usual inflationary increase in salaries and increase contract services. For more information please reference applicable funds and the other schedules section.



City Departments

Budget FY 2015-16



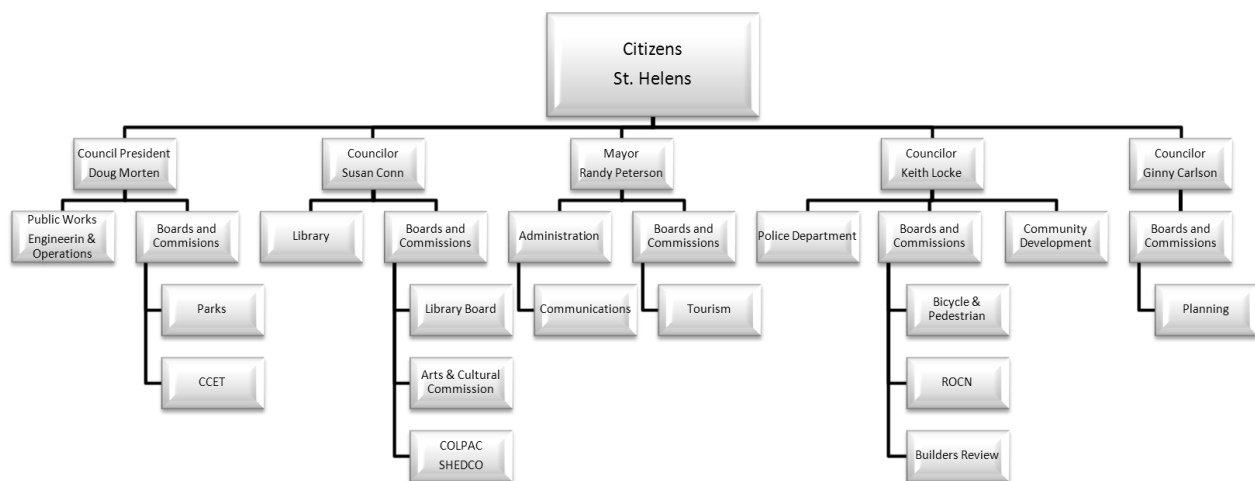
Departments	FY 2014-15	FY 2015-16	Change
City Council	64,410	81,710	17,300
Administration & Community Development	6,700,223	3,351,990	(3,348,233)
Library	755,780	596,562	(159,218)
Police	2,509,660	2,572,978	63,318
Public Works	18,226,234	14,184,860	(4,041,374)
Total operating and capital	28,256,307	20,788,100	(7,468,207)
Contingency	2,489,502	4,017,550	1,528,048
Ending Fund Balances/Reserves	6,317,940	9,018,240	2,700,300
Total uses	37,063,749	33,823,890	(3,239,859)

Departments	Beginning Fund Balance	Restricted Revenues	Discretionary Revenues	Expenditures	Contingency	Ending Fund Balances
City Council	-	81,710		81,710	-	-
Administration & Community Development	823,449	3,488,230	319,010	3,351,990	1,089,970	188,729
Library	233,666	33,820	535,600	596,562	28,680	177,844
Police	18,088	74,680	2,480,210	2,572,978	-	-
Public Works	12,126,429	11,724,950	228,030	14,184,860	2,047,100	7,847,449
General Fund Reserves	1,628,328	-	27,690	-	851,800	804,218
Total Budget	14,829,960	15,403,390	3,590,540	20,788,100	4,017,550	9,018,240
Gross Budget Amounts			33,823,890			33,823,890

Mayor and City Council

The City of St. Helens currently has a Council-Mayor form of government consisting of a Mayor, elected to a two-year term, and four Council members, elected to four-year terms. They represent all residents of the city. 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 of matters within the City.

The Mayor is the formal representative of the City and is responsible for assigning each councilor responsibilities to one of four departments (Administration and Community Development, Police, Library, and Public Works) and a number of board and committees. Traditionally the Mayor has been assigned to the Administration and Community Development Department.



What's New?

- \$10,000 was appropriated for City Council discretionary grants and awards.
- City is in the process of acquiring the Boise Veneer property that consists of 22 acres on the Columbia River adjacent to Columbia View Park and the Boise White Paper property that consist of over 200 acres and is just south of the Veneer property. These properties will expand public access to the river and generate further development of the River Front area. The closing for the Veneer site is scheduled in June 2015 and the White Paper site is still to be determined.

Performance Measurements

Council Mission & Goals	Measure	FY 2012	FY 2013	FY 2014	Projected FY 2015
Meeting Council Mission & Goals	Set City Goals and Objectives	Yes	Yes	Yes	Yes
	Conduct annual performance reviews of department heads	5	5	5	5
	Average length of City Council Work Sessions				
	Number of Public Forums and Hearings	15	11	11	11

Budget Highlights

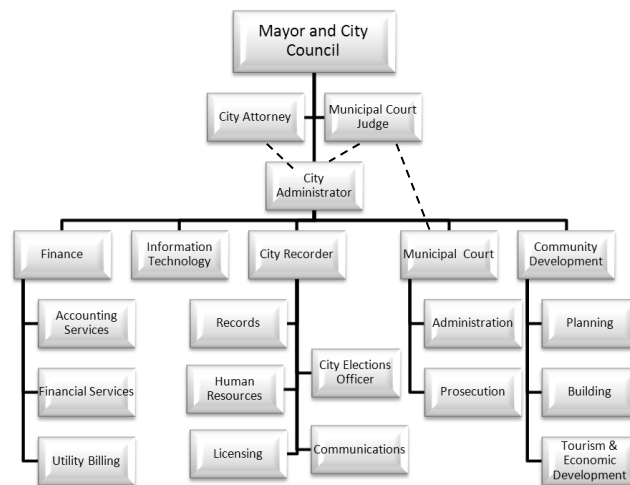
Classification	Actual FY 12-13	Actual FY 13-14	Adopted FY 14-15	Proposed FY 15-16
Indirect cost allocation	52,898	53,151	64,410	81,710
Sources	52,898	53,151	64,410	81,710
Personnel Services	32,714	32,331	32,350	48,640
Materials & Services	20,183	20,814	32,060	33,070
Uses	52,897	53,145	64,410	81,710
Mayor and City Council Members	5	5	5	5

Funding Sources - City Council is funded through an indirect cost allocation plan that charges all operating budgets a prorated share of the costs associated with governance.

Uses – Assumes the sunset of the self-imposed City Council compensation cap of \$500 per month per Council member since FY 2011-12. In FY 2014-15, initiated \$10,000 appropriation for discretionary grants and awards.

Administration and Community Development

The Administration and Community Development Departments provide for the general administrative oversight of the City to insure implementation of the City Council goals and policies. The divisions cover a wide variety of functions that encompass the areas of administration support, strategic planning, city management, financial management, accounting, utility billing, municipal court, human resources management, economic development, information services, records management, risk management, legal, and contracts and purchasing.



City Administrator is appointed by the City Council and is responsible for the administration of City Council Policies and provides direction to the Administration and Community Development Departments. Responsible for coordination between departments of consistent application of contracting and purchasing, information technology, legal services, human resources, communications, economic development, property and casualty insurance programs/risk management, inter-governmental relations, community grant administration, and special projects.

City Recorder provides administrative and technical support to the Mayor, City Council members, City Administrator, board and commission members 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.

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

Municipal Court provides a local forum for the resolution of City Municipal Code violations, Oregon motor vehicle law violations, and misdemeanor criminal code violations in St. Helens as cited/investigated by the St. Helens Police Department. The Municipal Court judge is appointed by the City Council and oversees the judicial process. Court staff must remain aware of current laws enacted by the legislature and provide knowledgeable and courteous service to the public.

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

Building ensures that all buildings within the City are safe for the occupants. The Division is responsible for enforcement of State and City Codes related to new construction, alterations, and repairs. It provides for structural, mechanical, plumbing, fire, grading work, 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.

Economic Development is comprised of a number of cost centers that track programs for promotion and special development activities throughout the City.

Non-departmental covers the maintenance of City-leased properties, utilities associated with public corridors, nuisance abatement, and administration of business licenses.

City Hall covers all costs associated with City Hall and the Vagt Building.

IT and Self Insurance covers all costs related to the maintenance and replacement of the City's computer and network infrastructure and any un-insured events / deductibles.

What's New?

- Acquisition of Boise Veneer and Boise White Paper Property providing over 220 acres of property for public/private partnership for development. These properties will significantly increase public access to the Columbia River and have significant economic potential for sustainable development.
- City transferred dog licensing program to County in November 2014.
- County Sheriff's Jail Levy passed this last November which has freed up additional beds to hold defendants and has increased the effectiveness of Court sanctions for non-compliance.
- Completed Highway and Street Corridor Plan with funding from TGM grant.

Did you know?

- The City has received \$285,000 in State/Federal Brownfields Grants to assist in the area-wide planning of recently acquired properties
- Implemented Digital Archiving System to streamline access to public records.
- Timber revenues were the significant economic tool that enabled the City to acquire the Boise Veneer property.

Performance Measurements

Council Goals	Measure	Program	FY 2012	FY 2013	FY 2014	Est. FY 2015
Provide Effective Governance and Fiscal Management	Unqualified Audit Report	Finance	Yes	Yes	Yes	Yes
	GFOA Budget Certification	Finance	No	Yes	Yes	Pending
	Ave # days quarterly reports issued from qtr ending	Finance	40	38	35	35
	Grants awarded	Admin				\$398k
Improve Service, Communication and Relationships	Publication of Quarterly Gazette	Admin	Yes	Yes	Yes	Yes
	Public Records Requests Processed	Recorder	163	166	165	
	Council Minutes Transcribed	Recorder	62	53	53	
	Press Releases	Admin	49	43	27	
	Website, Twitter and Facebook contacts	Admin	380	570	426	
Foster a Safe and Healthy Community	Code Enforcement	Building/Planning	6	10	2	6
	Non-Traffic Violations	Courts	NA	557	518	610
	Traffic Violations	Courts	375	332	602	500
Facilitate Economic Development Activities	Business Licenses Issued	Admin	883	940	946	
	Land Use Permits	Planning	98	97	76	91
	Annexations	Planning	2	0	2	0
	Residential Single Family Dwellings Permits Issued	Building	12	22	16	
	Commercial Permits Issued	Building	65	98	68	
	City Promotions	Admin				
	Total Permits Issued	Building	400	309	364	
Provide Sound Stewardship of Community Assets	Contracts Processed	Recorder	58	34	61	
	Non-Traffic Violations per Court Clerk	Courts	N/A	279	247	277
	Computers and Network Devices Supported	IT			123	130

Budget Highlights

Classification	Actual FY 12-13	Actual FY 13-14	Adopted FY 14-15	Proposed FY 15-16
Resources				
Beginning reserves	760,971	543,973	396,403	823,449
Discretionary resources	163,878	162,657	448,030	319,010
Motel/hotel taxes	75,663	79,223	80,000	95,000
Charges for services	23,429	22,791	25,140	30,270
Licenses and permits	277,805	385,074	332,290	300,230
Fines and forfeitures	226,934	208,538	193,000	202,000
Intergovernmental	184,428	379,024	15,000	363,000
Debt Financing	-	-	1,000,000	-
Miscellaneous	17,145	51,784	180,320	160,910
Indirect cost allocation	1,150,999	1,182,848	1,268,320	1,311,820
Transfers	30,578	350,000	3,194,463	1,025,000
Total Resources	2,911,830	3,365,912	7,132,966	4,630,689
Uses				
Personnel Services	1,192,923	1,174,620	1,322,980	1,412,170
Materials & Services	863,335	1,001,275	1,331,580	1,578,010
Capital Outlay	229,360	600,468	3,830,400	158,000
Debt Service	-	-	-	119,000
Transfers	82,226	211,370	215,263	84,810
Subtotal Uses	2,367,844	2,987,733	6,700,223	3,351,990
Contingency	-	-	82,531	1,089,970
Total Uses	2,367,844	2,987,733	6,782,754	4,441,960
Staffing - Full Time Equivalent (FTE)	14.5	14	14	14

Funding Sources – Administration programs are primarily funded through an Indirect Cost Allocation program which charges operating departments the centralized administrative costs prorated by operating budget. Community Development programs are primarily funded through charges for services, permits and intergovernmental revenues.

Uses – Personnel Services is 42% of budget and reflects the usual inflationary increase in salaries as discussed in previous expenditure section plus the market adjustment to the Building Official salary and change in direct cost allocations for support (primarily a shift in enhancement to City Communications). Materials & Services is 47% of budget and reflects the increase in the planning and development of the Boise properties. Capital Outlay in FY 14-15 and Debt Service in FY 15-16 reflect acquisition of the Boise Veneer property (Scheduled closing June 2015).

Administration and Community Development by Divisions/Programs

Fd	Dpt	Divisions / Programs	Actual FY 12-13	Actual FY 13-14	Adopted FY 14-15	Proposed FY 15-16	FY 14-15 Vs. 15-16 Incr / (Decr)	
Administration								
001	103	Courts	329,211	323,171	349,420	338,390	(11,030)	-3.2%
001	110	Non-dept	243,422	141,241	263,970	62,140	(201,830)	-76.5%
010	305	Equipment	-	-	50,000	50,000	-	0.0%
012	101	City Administrator	192,793	209,419	245,080	247,510	2,430	1.0%
012	102	City Recorder	269,980	258,496	277,850	280,050	2,200	0.8%
012	106	Finance	579,411	632,761	652,840	688,290	35,450	5.4%
012	107	City Hall	109,348	89,955	92,550	95,970	3,420	3.7%
012	108	IT/Self Ins	57,383	22,684	96,363	121,500	25,137	26.1%
Total Administration			1,781,548	1,677,726	2,028,073	1,883,850	(144,223)	-7.1%
Community Development								
001	104	Planning	126,444	159,453	178,550	186,730	8,180	4.6%
001	105	Building	172,642	140,709	200,420	252,060	51,640	25.8%
008	008	Tourism	98,747	158,431	215,100	119,000	(96,100)	-44.7%
009	206	PEG	5,758	7,655	21,250	9,350	(11,900)	-56.0%
009	207	Grants	-	21,513	-	-	-	0.0%
009	209	Economic Development	-	361,053	4,000,000	788,250	(3,211,750)	-80.3%
009	213	Building Reserve				55,920	55,920	0.0%
032	032	Revenue Sharing (moved to GF)	101,848	131,653	-	-	-	0.0%
033	033	Community Development Block Grant	80,856	329,540	56,830	56,830	-	0.0%
Total Community Development			586,295	1,310,007	4,672,150	1,468,140	(3,204,010)	-68.6%
Total Admnistration/Community Development			2,367,844	2,987,733	6,700,223	3,351,990	(3,348,233)	-50.0%

The table above lists all the divisions/programs in Administration and Community Development with the corresponding Fund (Fd) and Department (Dpt) division/program numbers if you wish to reference further appropriation details in the sections provided at the fund levels. Some of the division/program budget highlights are:

- 001-110 – Non-Departmental decreased by 76% or \$201,830 primarily due to Capital transfers in FY 2014-15 to help assist in addressing the back log of deferred equipment for General Fund Departments (001) and the transfer of the dog license program to Columbia County.
- 012-108 – IT/Self Insurance increased 26.1% or \$25,137 primarily due to scheduled replacement of file servers associated with our IT network.
- 001-105 – Building increased 25.7% or \$51,450 primarily due to staffing of the Building Official (with associated market adjustment) and increased staffing support.
- 008-008 – Tourism decreased 55.9% or \$120,300 primarily due to the program restructuring.
- 009-206 – PEG Access decreased 56% or \$11,900 primarily due to deferment of upgrading the City's website.
- 009-209 – Economic Development decreased 80.3% or \$3,211,750 primarily due to the purchase of the Boise Veneer property in FY 2014-15 (scheduled to close June 2015). The remaining appropriations in FY 2015-16 reflect planning and development work.

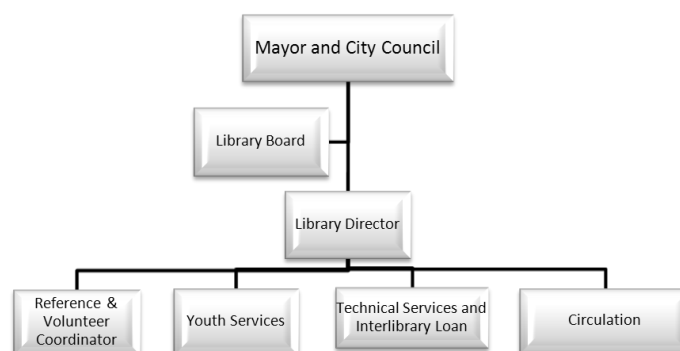
Library

The St. Helens Public Library began providing service to the citizens of this community on May 25, 1915. Questions are still answered and books are available to borrow but there are many more materials and services that could not have been imagined one hundred years ago.

Key services offered in 2015 are:

- Electronic access to information such as downloadable audio and e-books, downloadable music, research databases, and digitized historical newspapers
- Computers for public use and wireless Internet access
- Story times for young children based on the latest research in early brain development
- Summer reading programs for children, teens and adults
- Hands-on science, technology, engineering and mathematics (STEM) programs for youth
- Exam proctoring services for college students and resume help for job seekers
- Programs for adults such as cultural and educational lectures, support for local writers, and classes on topics as diverse as Mah Jongg, ukulele and knitting

Many new programs and services for youth were enabled by the award of a three-year Library Services and Technology Act (LSTA) grant that increased the Youth Librarian to a full time position and overall staffing to 5.65 FTE. Budget reductions in FY13/14 prevented the replacement of a retiring 0.5 FTE Library Assistant. This was partially offset by LSTA grant funds but the Library's open hours still had to be reduced from 47 to 42 hours per week. With the expiration of the LSTA grant on June 30, 2015, the full effect of this reduction will be experienced and overall staffing will drop to 4.7 FTE which will necessitate further reductions in programs and/or operating hours.



Did You Know?

In 2014,

- Over 5,000 children, teens and adults attended Library programs.
- Over 57,000 patrons visited the Library or participated in Library outreach activities.
- Library patrons circulated over 106,000 physical items and downloaded over 7,600 electronic items.

What's New?

Every Child Ready to Read – Recent state legislation created the Early Learning Council and statewide “hubs” to deliver early learning services to children ages 0-6. As a part of this effort, St. Helens Public Library partnered with the NW Regional Educational Service District (ESD) to provide research-based early literacy training to local parents. Our Youth Librarian taught the sessions and grant funding from the ESD provided dinner, free books, childcare and transportation reimbursements to families.

Library Services & Technology Act Grant – In June 2014, the Library’s LSTA grant application, *Come to the Library: Serving Unserved Families in the St. Helens School District* was approved for the third and final year. This grant provided free nonresident library cards to school district families. It also enabled our Library to fully fund the position of Youth Librarian, add limited hours to the Library Assistants’ schedules, purchase additional new materials for our children’s and teen collections, create the Cultural Pass program, purchase systems for our Teen Game Nights, and add the down-loadable music service, *Freegal*.

Conversation Project Programs – Oregon Humanities offers public discussion programs about provocative issues and ideas. The Library hosted its first conversation in September on censorship in literature, a second one in January on community in the age of the Internet and a final one in April about the role of education in society. We want to be a place where intelligent, respectful conversation and debate happen that potentially inspires positive change.

National Novel Writing Month (NaNoWriMo) - In our third year of hosting this event and our first year as a NaNoWriMo municipality distinct from Portland, we saw record participation – 44 local writers in our region. Our writers were exceptionally productive. They had the second highest average word count in the state, the third highest in Oregon and Washington, the ninth highest in the nation and the eighteenth highest in the world!

Performance Measures

Council Goals	Measure	2011	2012	2013	2014
Provide Effective Governance and Fiscal Management	Grant Dollars Awarded	\$1.3K	\$3.4K	\$66.3K	\$57.7K
Improve Service, Communication and Relationships	Open Hours Per Week	47	47	47	42
	Staffing (FTE)	5	5.2	5.65	5.4
	Total Library Users	55,053	55,562	56,523	57,297
	Outreach/Program Attendance	1,360	2,673	2,747	5,091
	Circulation (Checkouts/Renewals)	102,835	106,052	116,233	106,412
	Downloads – eBooks, Music	3,166	4,061	5,509	7,693
	Volunteer Hours	1,114	892	592	813
Foster a Safe and Healthy Community	Children's Programs	145	156	166	189
	Teen/Adult Programs	11	34	60	85
	Summer Reading Program	Yes	Yes	Yes	Yes
	Teen Advisory Board	No	No	No	Yes
	Teen Babysitting Classes	No	No	Yes	Yes
	Teen Game Nights	No	No	Yes	Yes
Facilitate Economic Development Activities	Public Computing and Wi-Fi	Yes	Yes	Yes	Yes
	Resume Help/Job Search	Yes	Yes	Yes	Yes
	Exam Proctoring	Yes	Yes	Yes	Yes
	Host Writers' Guild/Workshops	No	No	Yes	Yes
Provide Sound Stewardship of Community Assets	Oversee Building Upkeep	Yes	Yes	Yes	Yes
	Maintain Library's Collection	Yes	Yes	Yes	Yes
	Manage Meeting Rooms	No	Yes	Yes	Yes

Budget Highlights

Classification	Actual FY 12-13	Actual FY 13-14	Adopted FY 14-15	Proposed FY 15-16
Resources				
Beginning reserves	370,519	352,743	364,690	233,666
Discretionary resources	473,903	500,741	526,200	535,600
Charges for services	558	2,032	800	800
Fines and forfeitures	14,787	15,709	14,000	16,000
Intergovernmental	59,716	56,582	61,810	2,130
Interest earnings	1,650	1,520	1,800	1,500
Miscellaneous	23,858	40,348	10,880	9,500
Transfers	-	1,800	1,800	3,890
Total Resources	944,992	971,475	981,980	803,086
Uses				
Personnel Services	383,303	398,874	412,200	385,770
Materials & Services	212,928	204,886	220,030	208,792
Capital Outlay	2,248	48,313	123,550	2,000
Transfers	-	-	-	-
Subtotal Uses	598,479	652,073	755,780	596,562
Contingency	-	-	20,000	28,680
Total Uses	598,479	652,073	775,780	625,242
Staffing - Full Time Equivalent (FTE)	5.50	5.46	5.29	4.70

Funding Sources – Library programs are primarily funded through the allocation of discretionary resources from the General Fund. In addition, the Library has reserves set aside in the Community Enhancement Fund (009) to utilize for repairs to the Library Building (202), repairs/replacements to Library Equipment (203), and to receive grants and donations (207/208/210). For budget presentation at the department level, the Arts and Cultural Commission art reserve is included as a Library program revenue and expenditure.

Uses – Personnel Services is 64% of budget and reflects the usual inflationary increase in salaries as discussed in previous expenditure section offset by the reduction of .45 FTE due to the completion of a state grant that was awarded over the past three years to fund an outreach program. Materials & Services is 35% of budget and the decrease reflects the completion of the outreach program. Capital Outlay is 1% of budget and the decrease reflects the completion in FY 2014-15 of the gateway project by the Arts and Cultural Commission and the replacement of the Columbia Center roof.

Library by Divisions/Programs

Fd	Dpt	Divisions / Programs	Actual FY 12-13	Actual FY 13-14	Adopted FY 14-15	Proposed FY 15-16	FY 14-15 Vs. 15-16 Incr / (Decr)	
Library								
001	004	Operations	493,435	527,560	544,200	559,600	15,400	2.8%
009	201	Arts	6,351	34,095	63,550	19,000	(44,550)	-70.1%
009	202	Building	27,557	31,317	79,620	4,760	(74,860)	-94.0%
009	203	Equipment	8,119	1,577	2,000	10,000	8,000	400.0%
009	207	Grants	4,941	2,777	2,920	3,202	282	9.7%
009	208	Grants	58,075	54,747	59,890	-	(59,890)	-100.0%
009	210	Grants	-	-	3,600	-	(3,600)	-100.0%
Total Library			598,479	652,073	755,780	596,562	(159,218)	-21.1%

The table above lists all the divisions/programs in Library with the corresponding Fund (Fd) and Department (Dpt) division/program numbers if you wish to reference further appropriation details in the sections provided at the fund levels. Some of the division/program budget highlights are:

- 009-201 – Arts decreased by 70% or \$44,550 primarily due the completion of the gateway sculpture in FY 2014-15.
- 009-202 – Building reserve decreased 94% or \$74,860 primarily due to replacement of the Columbia Center roof in FY 2014-15.
- 009-203 – Equipment increased 400% or \$8,000 primarily due to the scheduled replacement of the Library's program file servers.
- 009-208 – Grants decreased 100% or \$59,890 primarily due to the completion of a state grant that was awarded over the past three years to fund an outreach program.

Police Department

The St. Helens Police Department strives to continue as a full-service agency providing police services to the community twenty four hours a day, seven days a week. Our services are comprised of:

Patrol - Consists of three shifts of uniformed police officers. These officers provide emergency response, traffic enforcement, criminal investigations and routine patrol functions that allow them to engage the community in a number of problem solving scenarios. The Police Department has the historical tradition of employing a police canine officer.

Criminal Investigations – The Department provides for the professional and thorough investigation of reported criminal activity. Some of these investigations are incredibly detailed and complex matters that require the full time attention of an investigator. Some of these investigations require surveillance, undercover operations and the service of arrest or search warrants. The department works closely with other agencies and participates in a county wide Major Crimes Team.

Narcotics Investigations - The Department serves as the parent agency for the Columbia Enforcement Narcotics Team (CENT), a county wide narcotics task force.

School Resource Officer Program - The Police Department enjoys a strong relationship with the St. Helens School District. Through a long-standing agreement with the District, the Police Department provides the services of a School Resource Officer.

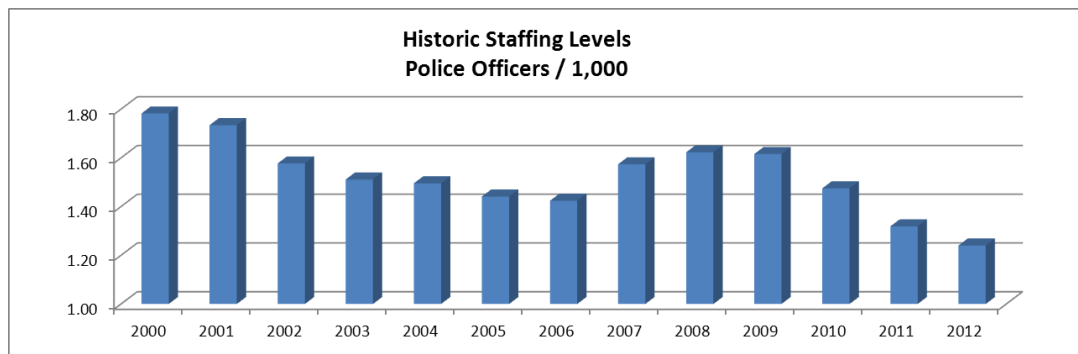
Reserve Officer Program - The Department currently employs four Reserve Police Officers. These unpaid, volunteer members of the community serve the Department in a variety of functions that relieve some of the pressures of our currently strained patrol staff.

The current structure of the St. Helens Police Department includes a management team of the Chief of Police and four Sergeants. A Sergeant is assigned to each of the three patrol shifts while the fourth supervises the criminal investigations and CENT operations.



Did you know?

- The St. Helens Police Department is the only law enforcement agency in Columbia County that provides patrol services 24 hour a day.
- It takes between nine months and one year to fully train a new police officer to achieve solo patrol status.
- In 1990, the St. Helens Police Department employed sixteen sworn police officers; the same number employed today. Since 1990 the City's population has grown from 7,535 to 12,990.

**What's New?**

K-9 Program - During the FY 2014-15 the police K-9 Officer Lykos was forced to retire due to the recurrence of a spinal injury he sustained a couple of years ago. Due to the current staffing level, and the required time commitment to train a new dog, the Department was not able to immediately replace him. There are plans to do so with donated funding just as soon as our staffing levels are restored.

Reserve Officers - In the spring of 2014, the Police Department reactivated its Reserve Officer Program and began the St. Helens Police Reserve Academy. In addition to Reserve Police Officers from other Columbia County law enforcement agencies, two St. Helens Reserve Officers graduated from the program. The second annual Reserve Academy is going on right now and we expect to graduate two more Reserve Officers. This would bring the total number of Reserve Officers to six.

Accreditation - The Police Department is working toward becoming accredited through the Oregon Accreditation Alliance (OAA). Accreditation provides a number of benefits, including increasing an agency's ability to prevent and control crime through more efficient and effective delivery of services; enhancing community understanding of the law enforcement agency, its role in the community, and its goals and objectives; and providing independent confirmation that policies comply with professional standards. The Department is currently in the self-assessment phase of the accreditation process. In this process, the agency determines its level of compliance

with Oregon Accreditation Alliance standards. Files are established where proofs of compliance are compiled. In this phase, all agency policies and procedures undergo a review, and are updated/revised as necessary. Generally, it takes an agency approximately 18-24 months to prepare for the onsite assessment phase of accreditation. The Department hopes to be an accredited agency by the end of 2015.

Community Involvement - The Police Department maintains a transparent relationship with the community and demonstrates this through a number of community and civic-minded endeavors. During FY 2014-15, the Department hosted three separate “Coffee with a Cop” events, a monthly radio program on KOHI AM1600 titled “Cop Talk,” and its eleventh annual “Donut Day” food and fundraiser for the Columbia Pacific Food Bank.

Performance Measures

Council Goal	Measure	2012	2013	2014
Foster a Safe and Healthy Community	Number of Sworn Officers	16	16	16
	Population Served	12,890	12,920	12,990
	Sworn Officers Per Thousand Population	1.25	1.23	1.23
	Annual Dispatch Activity	15,166	15,061	17,262
	Annual Activity Per Officer	947	941	1,078
	Annual Case Numbers	1,746	1,574	1,823
	Annual Case Numbers Per Officers	109	98	113
	Traffic Stops	1,914	1,807	2,431
	Traffic Citations	338	424	555
	Percent of Citations to Stops	17.6%	23.4%	22.8%
	Ordinance Violations	112	41	14
	Number of Code Enforcement Officers	1	0	0

Budget Highlights

Classification	Actual FY 12-13	Actual FY 13-14	Adopted FY 14-15	Proposed FY 15-16
Resources				
Beginning reserves	20,752	16,230	16,230	18,088
Discretionary resources	2,231,254	2,155,265	2,428,930	2,480,210
Intergovernmental	183,597	45,000	46,000	45,000
Miscellaneous	25,121	22,855	18,500	29,680
Total Resources	2,460,724	2,239,350	2,509,660	2,572,978
Uses				
Personnel Services	1,850,409	1,789,736	1,968,400	2,111,920
Materials & Services	476,024	431,525	447,260	461,058
Capital Outlay	75,831	-	94,000	-
Subtotal Uses	2,402,264	2,221,261	2,509,660	2,572,978
Contingency	-	-	-	-
Total Uses	2,402,264	2,221,261	2,509,660	2,572,978
Staffing - Full Time Equivalent (FTE)	18	17	17	17

Funding Sources – Police programs are primarily funded through the allocation of discretionary resources from the General Fund. In addition, the Police Department has reserves set aside in the Community Enhancement Fund (009) to utilize for K-9 costs to the Grants and Donations (207), Police Reserve Program to Donations (211), and special events and training to Contributions (212).

Uses – Personnel services is 82% of budget and reflects the usual inflationary increase in salaries as discussed in previous expenditure section plus the backfill for one month of a Sergeant position (transitional plan for retirement). Materials & Services is 18% of budget and the increased reflects the increase focus on the Police Reserve Program, special events driven by contributions, and CENT-eligible police training. Capital Outlay reflected the purchase of two police cars in FY 14-15.

Police Department by Divisions/Programs

Fd	Dpt	Divisions / Programs	Actual FY 12-13	Actual FY 13-14	Adopted FY 14-15	Proposed FY 15-16	FY 14-15 Vs. 15-16 Incr / (Decr)	
Police								
001	002	Operations	2,259,014	2,217,620	2,391,930	2,537,390	145,460	6.1%
007	007	Dispatch	61,903	-	-	-	-	0.0%
009	205	Operations	4,522	-	-	-	-	0.0%
009	207	Grants	76,826	-	17,230	16,230	(1,000)	-5.8%
009	211	Reserve program	-	3,642	6,500	8,358	1,858	28.6%
009	212	Special Events - CENT Training	-	-	-	11,000	11,000	100.0%
010	305	Equipment	-	-	94,000	-	(94,000)	-100.0%
Total Police			2,402,264	2,221,261	2,509,660	2,572,978	63,318	2.5%

The table above lists all the divisions/programs in Police Department with the corresponding Fund (Fd) and Department (Dpt) division/program numbers if you wish to reference further appropriation details in the sections provided at the fund levels. Some of the division/program budget highlights are:

- 001-002 – Operations increased 6% or \$143,120 reflecting normal inflationary pressures associated with Personnel costs and the backfill of a Police Sergeant position.
- 009-211 – Police Reserves Program increased by 28% or \$1,858 reflecting the continued development of the Police Reserve Program, which is primarily funded by contributions.
- 009-212 – Special Events – CENT Training increased 100% due to contributions to fund special events and anticipated police training that is CENT reimbursable.

Public Works Department

The fundamental role of the Public Works Department is to ensure that the City is providing the resources to ensure a healthy, safe, and prosperous community. This is accomplished by providing efficient, sustainable, and reliable infrastructure, facilities, and services for the City's parks, water, wastewater, storm water, transportation systems, and public buildings. These services are required around the clock, every day of the year and are essential in supporting the quality of life enjoyed by residents, businesses and visitors.

Engineering Division - Engineering oversees projects that develop new and/or enhance existing publicly owned infrastructure such as water, sewer, streets, storm drainage, and parks. The Division, consisting of three full-time and one part-time employees, perform a wide variety of tasks with three primary responsibilities:

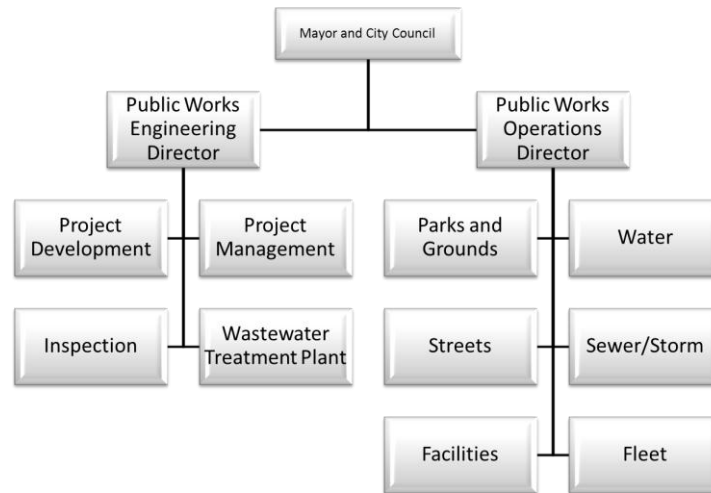
1. Project Development – The Engineering Division also designs and lets contracts for infrastructure construction and/or public improvement projects and issues permits regulating use and activity within the public right-of-ways.
2. Project Management – Oversees private and public infrastructure construction projects, ranging in size from full-scale subdivisions to small waterline replacement projects. Engineering is responsible for maintaining City infrastructure records such as plats, partitions and construction drawings depicting street, water, sanitary sewer, and storm drainage systems. Provides plan reviews, permits, and construction inspections for public infrastructure portions of privately financed residential, commercial, and industrial developments in order to ensure consistency and sustainability for the maximum service life possible. Staff also maintains the City's aerial photos and Geographical Information System (GIS) and oversees the Lateral Replacement Program, part of the overall city-wide Inflow & Infiltration Reduction Program.
3. Inspection – Provides oversight, inspection, and coordination between various contractors and the City.

Wastewater Treatment – Operates and maintains the Wastewater Treatment Plant (WWTP) consisting of two lagoons, an operations building, a chlorine building, and a shop. The WWTP treats all of the domestic waste from both St. Helens and Columbia City. It also treats waste from a number of local industries. There are three full-time employees at the plant, a Superintendent and two Operators, one of which also serves as the City's Pretreatment Program Coordinator. Along with the Treatment Plant, the operators also maintain nine sewer lift stations and one stormwater lift station throughout town. Wastewater Treatment falls under the oversight of the Public Works Engineering Director.

Operations Division - The Operations Division is the largest section of the Public Works Department. Operations maintains and manages the grounds and physical facilities of the parks system, keeps the streets drivable, makes sure that safe and healthy drinking water is delivered to

every property for domestic use, keeps the wastewater collection system operational, manages the community's storm water system, and provides other in-house services including vehicle and building maintenance. Operations has six primary sections:

1. Parks and Grounds - Maintains the City's park lands and right-of-ways. The Parks Division falls under the umbrella of the Public Works Division, although the funding for the Parks Division comes from the General Fund. The Parks Department is responsible for maintaining 140 acres of developed park grounds and the development of two future parks.
2. Water Filtration and Water Distribution - Provides the operations and maintenance for the production and delivery of drinking water to approximately 4,500 customer connections serving approximately 13,000 residents.
3. Sanitary Sewer Collections and Storm Drains - Provides the maintenance and repair of more than 303,000 linear feet (over 57.5 miles) of sanitary sewer mainlines ranging in size from 6-inches to 30-inches in diameter, and hundreds of manholes. Some of the maintenance activities performed on a daily basis include repair, replacement, cleaning, inspecting, upgrading, and root removal. Provides the maintenance and repair of more than 215,700 linear feet (40.9 miles) of storm drain mainlines, catch basin leads, perforated drain pipes, and several hundred catch basins.
4. Street Maintenance - Provides the maintenance and repair of more than 52.5 miles of paved and unpaved streets, sidewalks, gutters, and the City's traffic control and safety devices.
5. Facilities - Operation and maintenance of nine primary public buildings and several accessory buildings. The main structures include City Hall, City Hall Annex, Columbia Center (Library), City Shops, Police Station, Parks Shops, Wastewater Treatment Plant, Water Filtration Facility, and the Senior Center, plus all restrooms and other accessory buildings in the various parks.
6. Fleet - Operate, repair, and maintain 59 City vehicles and over 63 pieces of heavy and light equipment for all departments and divisions.



Did you know?

- The Parks Division maintains over 140 acres of developed park grounds?
- The Public Works Department is responsible for maintenance of nine various City-owned offices and buildings?
- Public Works provides materials, staff, and services for the various festivals and community events held in town each year, including 13 Nights on the River, Halloween town, the 4th of July activities, and more?
- It costs about \$3.25 per month to operate each street light?

What's New?

- Godfrey Park Storm Drain Replacement Project
- Eisenschmidt Lane Sidewalk Construction and Asphalt Overlay
- St. Helens Street Asphalt Overlay
- Pedestrian Bridge in McCormick Park
- Gable Road Improvements
- Sanitary Pump Station Upgrade

Performance Measurements

Council Goals	Measure	Program	FY 2013	FY 2014	Est. FY 2015
Provide Effective Governance and Fiscal Management	Number of projects put out to competitive bid	Engineering			
	Dollars of grant funding received for various projects	Admin/Engineering			
Improve Service, Communication and Relationships	Linear feet of sanitary mains repaired	Engineering / Operations			
	Linear feet of water mains replaced	Eng & Ops			
	Miles of gravel roads paved	Engineering			
	Feet of water lines replaced	Engineering / Operations			
	Number of aging water meters replaced	Operations			
Foster a Safe and Healthy Community	Million gallons of drinking water filtered	WFF			
	Million gallons of wastewater treated	WWTP			
	Miles of sewer mains maintained	Operations			
	Miles of water lines maintained	Operations			
Facilitate Economic Development Activities	Miles of storm lines maintained	Operations			
	Miles of streets maintained	Operations			
	Private developments plans reviewed and approved	Engineering /Operations			
	Right-of-way permits issued	Engineering			
	Provided materials and services for community events	Operations			
Provide Sound Stewardship of Community Assets	Capital improvement projects completed	Engineering			
	Facility maintenance performed				

Budget Highlights

Classification	Actual FY 12-13	Actual FY 13-14	Adopted FY 14-15	Proposed FY 15-16
Resources				
Beginning reserves	9,650,135	11,097,262	11,799,472	12,126,429
Discretionary resources	220,332	178,153	208,250	228,030
Charges for services	8,039,376	9,133,678	8,973,200	8,090,810
Licenses and permits	1,926	2,170	2,000	3,580
Intergovernmental	1,065,237	783,593	1,141,500	1,174,200
Interest earnings	53,217	59,355	55,000	57,000
Debt Financing	7,816,140	707,947	550,000	1,000,000
Loan Repayments	1,913,187	390	500	500
System devel. charge	181,949	364,125	180,000	254,000
Miscellaneous	84,297	63,372	30,600	48,670
Indirect cost allocation	177,021	171,735	270,300	274,690
Transfers	1,628,869	1,186,000	1,945,000	821,500
Total Resources	30,831,685	23,747,781	25,155,822	24,079,409
Uses				
Personnel Services	2,912,074	2,905,089	2,981,830	3,165,160
Materials & Services	3,559,721	3,673,954	4,165,610	4,212,840
Capital Outlay	2,616,124	1,573,731	4,954,300	4,081,400
Debt Service	9,006,663	866,276	1,179,494	903,960
Transfers	1,628,528	1,525,000	4,945,000	1,821,500
Subtotal Uses	19,723,109	10,544,051	18,226,234	14,184,860
Contingency	-	-	1,581,271	2,047,100
Total Uses	19,723,109	10,544,051	19,807,505	16,231,960
Staffing - Full Time Equivalent (FTE)	32.8	30.5	29.75	30.75

Funding Sources – Public Works programs are primarily funded through charges for services (Water/Sewer/Storm Fees) and intergovernmental revenues (STP, Gas Tax).

Uses – Personnel services is 22% of budget and reflects the usual inflationary increase in salaries as discussed in previous expenditure section plus two additional seasonal positions for the meter replacement and sidewalk programs. Materials & Services is 30% of budget and the decrease primarily reflects contract services associated with sludge assessment in FY 14-15. Capital Outlay is 29% of budget and reflects major capital improvement projects such as the Godfrey Park Outfall (\$1.9 million) and various infrastructure replacements. Debt Service is 6% of budget and reflects the debt service applicable to the Water Filtration Facilities (Capital One) and the Inflow and Infiltration (I&I) project (DEQ). Transfers is 12% of the budget and reflects the potential inter-fund loans associated with economic development and utility rate funds which cover costs associated with infrastructure replacement.

Public Works Department by Divisions/Programs

Fd	Dpt	Divisions / Programs	Actual FY 12-13	Actual FY 13-14	Adopted FY 14-15	Proposed FY 15-16	FY 14-15 Vs. 15-16 Incr / (Decr)	
Public Works								
001	005	Parks operations	270,068	210,938	233,250	269,710	36,460	15.6%
009	204	Parks reserve	-	2,700	79,800	76,600	(3,200)	-4.0%
009	207	Grants	-	570	-	-	-	0.0%
010	300	Parks SDC reserves	16,501	-	50,000	69,800	19,800	39.6%
010	301	Streets CIP	357,216	283,687	866,000	1,035,000	169,000	19.5%
010	302	Water CIP	178,143	250,612	1,190,000	920,000	(270,000)	-22.7%
010	303	Sewer CIP	1,434,910	719,753	1,265,000	805,000	(460,000)	-36.4%
010	304	Storm CIP	413,164	233,462	2,200,000	2,000,000	(200,000)	-9.1%
010	305	Equipment	226,500	32,724	297,000	195,000	(102,000)	-34.3%
011	011	Streets operating	772,259	692,912	918,750	768,430	(150,320)	-16.4%
013	402	Engineering	56,142	51,388	56,910	55,610	(1,300)	-2.3%
013	403	Operations	121,599	124,227	215,390	226,080	10,690	5.0%
015	015	Fleet Maintenance	244,670	254,828	272,060	284,750	12,690	4.7%
016	016	Water (Closed)	2,027	350,000	-	-	-	0.0%
017	017	Water Production & Distribution	2,282,332	2,079,662	2,244,100	2,231,330	(12,770)	-0.6%
017	417	Water Filtration Facility	7,015,586	862,486	870,000	894,870	24,870	2.9%
017	517	Forest reserve	-	-	2,075,000	50,000	(2,025,000)	-97.6%
018	018	Sewer collections	4,663,177	2,333,122	2,656,064	2,441,190	(214,874)	-8.1%
018	019	Sewer - Secondary treatment	482,584	577,195	601,020	543,910	(57,110)	-9.5%
018	020	Sewer - Primary treatment	336,335	343,150	363,750	377,410	13,660	3.8%
018	021	Storm water	677,209	957,585	1,587,120	746,220	(840,900)	-53.0%
018	022	Sewer pumps	172,688	183,051	185,020	193,950	8,930	4.8%
Total Public Works			19,723,109	10,544,051	18,226,234	14,184,860	(4,041,374)	-22.2%

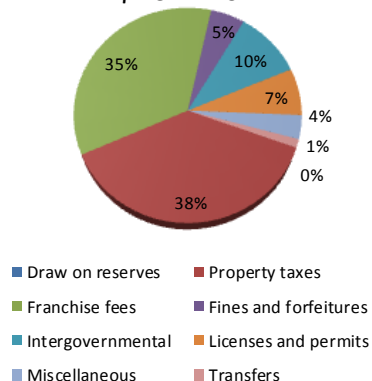
The table above lists all the divisions/programs in Public Works with the corresponding Fund (Fd) and Department (Dpt) division/program numbers if you wish to reference further appropriation details in the sections provided at the fund levels. Some of the division/program budget highlights are:

- 010-300 through 305 – Capital Projects variances reflect capital project activity. Please reference Fund 010 – Capital Improvement Fund section for detail project information.
- 017-517 – Forest reserve reflects purchase of Boise Veneer property.
- 018-018 – Sewer Collections variance primarily reflects timing of the closure of DEQ loans and the timing of applicable debt service. Carrying over loan funds from DEQ to partially fund the Godfrey Park Outfall project.
- 018-021 – Storm water reflects timing of transfers to Storm CIP to cover the non-growth portion of the Godfrey Park Outfall project (transferred in FY 14-15).



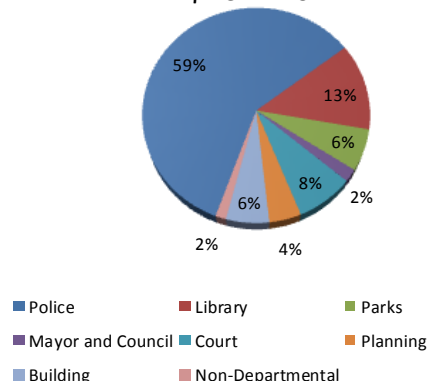
General Fund

**General Fund Resources
\$4.3 Million**



Resources	Amount	%
Draw on reserves	-	0.0%
Property taxes	1,632,300	37.8%
Franchise fees	1,513,620	35.1%
Fines and forfeitures	218,000	5.1%
Intergovernmental	437,020	10.1%
Licenses and permits	303,810	7.0%
Miscellaneous	154,750	3.6%
Transfers	55,920	1.3%
Total Current Revenues	4,315,420	72.6%
Transfers - equity	-	0.0%
Beginning WC less draw on reserves	1,628,328	27.4%
Total Resources	5,943,748	

**General Fund Uses - By Program
\$4.3 Million**



Uses by program	Amount	%
Police	2,537,390	59.2%
Library	559,600	13.1%
Parks	269,710	6.3%
Mayor and Council	81,710	1.9%
Court	338,390	7.9%
Planning	186,730	4.4%
Building	252,060	5.9%
Non-Departmental	62,140	1.4%
Total Anticipated Expenditures	4,287,730	72.1%
Contingency	851,800	14.3%
Unappropriated reserves	804,218	13.5%
Total Uses	5,943,748	

Uses by expenditure category

Personnel services	3,164,680	73.8%
Materials and supplies	1,094,160	25.5%
Transfers	28,890	0.7%
Total	4,287,730	72.1%

General Fund

This Fund is the City's primary operating fund. It accounts for all financial resources of the general governmental activities, except those that are required to be accounted for in another fund. It includes most tax revenues and such services as City Council, Municipal Court, Planning, Building, Police, Library, Parks and Non-departmental.

Principal sources of revenue include property taxes, franchise fees, state shared revenues, and fines and forfeitures.

Assumptions when preparing the budget were:

Revenues

- Property taxes – assumes assessed values increasing 3% and collection rate of 94%.
- Franchise fees – increase of 2.5% primarily due to anticipated utility rate increases.
- Intergovernmental revenues increase of 6% primarily due to increase in Alcohol beverage tax, and Revenue Sharing.
- Fines and forfeitures increase of 2% is primarily due to increased policing activity.
- Licenses and permits increase of 2% is primarily due to increase building fees and activity, partially offset by loss of dog licensing (transfer to County in November 2014).

Expenditures

- The personnel services cost increase of 8.2% primarily reflects anticipated cost of living increases (2.5% - 2.8%), increase in Park Maintenance staffing (.4 FTE), City Council compensation moratorium lifted (since 2011), and adjustment of Building Official compensation to market.
- Materials & Services cost decrease of 1.3% primarily reflects financial software upgrade in FY 14-15 partially by planning commissioners stipend moratorium lifted (since 2013), increase attorney expenses associated with land use issues and library public computers incorporated in the replacement program.
- Transfers out decrease reflect purchases of critical equipment in FY 14-5 (\$167,400, one time only event).
- Detailed information can be found in each cost center for materials and services, capital outlay and transfers.

General Fund - Summary

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Resources						
Beginning working capital	1,261,467	1,217,968	1,469,528	1,628,328		
Revenues						
Property taxes	1,502,083	1,542,416	1,535,200	1,632,300		
Franchise fees	1,377,207	1,422,800	1,469,500	1,513,620		
Licenses and permits	132,921	387,244	334,290	303,810		
Fines and forfeitures	241,721	224,247	207,000	218,000		
Intergovernmental	271,467	387,365	406,520	437,020		
Interest earnings	11,203	13,058	10,000	10,100		
Miscellaneous	100,568	85,259	40,140	62,940		
Indirect cost allocation	52,898	53,151	64,410	81,710		
Transfers	68,529	179,570	19,000	55,920		
Total Revenues	3,758,597	4,295,110	4,086,060	4,315,420		
Total resources	5,020,064	5,513,079	5,555,588	5,943,748		
Uses						
Mayor and City Council						
Personnel services	32,714	32,331	32,350	48,640		
Materials and services	20,183	20,814	32,060	33,070		
Total Mayor and City Council	52,897	53,145	64,410	81,710		
Municipal Courts						
Personnel services	143,013	158,711	164,650	152,640		
Materials and services	181,398	164,460	184,770	185,750		
Interfund transfers	4,800	-	-	-		
Total Municipal Court	329,211	323,171	349,420	338,390		
Planning						
Personnel services	93,830	97,738	99,990	103,850		
Materials and services	32,614	35,279	42,560	44,880		
Special payments	-	26,437	36,000	38,000		
Total Planning	126,444	159,453	178,550	186,730		
Building						
Personnel services	-	45,931	150,610	205,610		
Materials and services	-	94,778	49,810	46,450		
Total Building	-	140,709	200,420	252,060		

General Fund - Summary

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Police						
Personnel services	1,850,409	1,789,736	1,968,400	2,111,920		
Materials and services	408,605	427,884	423,530	425,470		
Total Police Department	2,259,014	2,217,620	2,391,930	2,537,390		
Library						
Personnel services	357,913	369,254	377,460	385,770		
Materials and services	135,522	158,306	166,740	173,830		
Total Library	493,435	527,560	544,200	559,600		
Parks						
Personnel services	115,248	94,574	103,600	136,300		
Materials and services	118,216	116,364	129,650	133,410		
Debt Service	36,604	-	-	-		
Total Parks	270,068	210,938	233,250	269,710		
Non-Departmental						
Personnel services	27,563	25,892	26,520	19,950		
Materials and services	71,634	22,098	39,640	13,300		
Equipment	116,799	-	-	-		
Operating contingency	-	-	805,700	851,800		
Transfers	27,426	93,250	197,810	28,890		
Total Non-departmental	243,422	141,241	1,069,670	913,940		
Total uses	3,774,491	3,773,836	5,031,850	5,139,530		
Net change in fund balance	(15,894)	521,274	(945,790)	(824,110)		
Reserve for Prepaids	(27,605)	27,605	-	-		
Ending fund balance	1,217,968	1,766,848	523,738	804,218		

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Resources								
001	000	301000	Beginning working capital	1,261,467	1,217,968	1,469,528	1,628,328	
Revenues								
Property taxes								
001	000	302000	Property tax revenue	1,407,400	1,450,645	1,452,890	1,550,000	
001	000	303000	Previous levied taxes	94,496	91,571	82,000	82,000	
001	000	322000	Property tax interest	187	200	310	300	
			Property taxes	1,502,083	1,542,416	1,535,200	1,632,300	
Franchise fees								
001	000	306000	Franchise taxes	721,499	728,084	758,500	772,500	
001	000	373000	In lieu of franchise fees	655,707	694,717	711,000	741,120	
			Franchise fees	1,377,207	1,422,800	1,469,500	1,513,620	
Licenses and permits								
001	000	311000	Business licenses	82,622	85,016	85,260	88,960	
001	000	317000	Dog licenses	29,208	20,276	23,000	-	
001	000	319000	Camping fees	1,926	2,170	2,000	3,580	
001	000	312000	Building permits	-	136,293	101,500	96,260	
001	000	313000	Plumbing permit fees	-	44,123	35,530	26,810	
001	000	314000	Mechanical permit fee	-	13,075	11,170	11,900	
001	000	315000	Plan check fees	-	69,164	55,830	61,170	
001	000	324000	Planning fees	19,166	17,127	20,000	15,130	
			Licenses and permits	132,921	387,244	334,290	303,810	
Fines and forfeitures								
001	000	318000	Fines- library	14,787	15,709	14,000	16,000	
001	000	341000	Fines	226,934	208,538	193,000	202,000	
			Fines and forfeitures	241,721	224,247	207,000	218,000	
Intergovernmental								
001	000	309000	Natural gas royalties	8,988	9,179	10,000	10,000	
001	000	325000	Cigarette tax	18,333	17,371	16,170	16,100	
001	000	326000	Alcohol beverage tax	171,986	180,755	185,400	205,200	
001	000	332000	ARRA federal law grant	1,516	-	-	-	
001	000	334000	State grants	16,500	16,500	16,500	16,500	
001	000	334100	State grants - Revenue Sharing	4,485	115,310	118,450	131,220	
001	000	335000	National parks service grant	4,659	3,250	15,000	13,000	
001	000	362000	Intergov. - revenue	45,000	45,000	45,000	45,000	
001	000	363000	Intergov.- Scappoose judge	-	-	-	-	
001	000	364000	Intergov.- Scappoose attorney	-	-	-	-	
			Intergovernmental	271,467	387,365	406,520	437,020	
001	000	346000	Interest earnings	11,203	13,058	10,000	10,100	

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
		Miscellaneous						
001	000	315200 Non-resident library card fees	4,745	11,110	4,000	8,000		
001	000	320000 Miscellaneous - park	14,056	12,262	5,000	20,000		
001	000	320000 D.A.R.E donations	-	-	-	-		
001	000	323000 Miscellaneous - police	3,585	6,558	4,000	4,060		
001	000	327000 Public art fee	-	-	-	-		
001	000	344000 Court reimbursements	5,283	5,055	4,040	5,080		
001	000	347000 Miscellaneous - cert	6,255	-	-	-		
001	000	351000 Police trainee fee	9,052	10,697	8,000	8,120		
001	000	354000 Miscellaneous	(7,144)	10,489	5,000	5,080		
001	000	356000 Rents	3,000	3,000	3,000	3,000		
001	000	358000 Contribution- C.E.N.T.		100	-	-		
001	000	366000 Excise tax		1,730	-	-		
001	000	370000 Insurance proceeds	60,983	22,406	5,500	8,000		
001	000	371000 Donation- parks	753	1,853	1,500	1,500		
001	000	374000 McCormick softball field don.	-	-	100	100		
		Miscellaneous	100,568	85,259	40,140	62,940		
001	000	389100 Indirect cost allocation	52,898	53,151	64,410	81,710		
		Transfers						
001	000	392000 Revenue sharing	50,000	131,653	-	-		
001	000	392000 Parks SDC - debt service	16,501		-	-		
001	000	392000 Water res/Building res	2,027	-	-	55,920		
001	000	392000 Reimbursement economic development		47,917	19,000	-		
		Transfers	68,529	179,570	19,000	55,920		
		Total Revenues	3,758,597	4,295,110	4,086,060	4,315,420		
		Total resources	5,020,064	5,513,079	5,555,588	5,943,748		

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Uses</u>								
001	100	Mayor and City Council						
		Personnel services						
001	100	401000 Salary	30,360	30,000	30,000	45,120		
001	100	415000 SSI taxes	2,323	2,295	2,300	3,470		
001	100	417000 Workers comp	31	36	50	50		
		Total Personnel services	32,714	32,331	32,350	48,640		
		Materials and Services						
001	100	455000 Insurance	-	-	-	-		
001	100	457000 Office supplies	92	-	150	150		
001	100	461000 Public meetings	653	-	500	500		
001	100	473000 Miscellaneous	2,765	1,702	2,600	2,430		
001	100	490000 Professional development	13,248	15,149	15,700	16,880		
001	100	500000 Information services	3,425	3,962	3,110	3,110		
001	100	558100 Grants and awards	-	-	10,000	10,000		
		Total Materials and Services	20,183	20,814	32,060	33,070		
001	100	Total Mayor and City Council	52,897	53,145	64,410	81,710		
001	103	Municipal Court						
		Personnel services						
001	103	401000 Salary	83,520	89,870	92,780	87,790		
001	103	415000 SSI taxes	6,349	6,921	7,170	6,750		
001	103	416000 Retirement	17,069	18,737	19,370	18,370		
001	103	417000 Workers comp	172	201	200	200		
001	103	418000 Medical benefits	33,135	40,105	41,230	36,110		
001	103	419000 Disability/life ins	389	409	420	420		
001	103	422000 Longevity	360	820	960	360		
001	103	438000 VEBA	1,811	1,648	1,560	1,560		
001	103	449100 Direct labor charge	-	-	-	-		
001	103	449200 Direct labor charge	-	-	-	-		
001	103	471000 PF health	208	-	960	1,080		
		Total Personnel services	143,013	158,711	164,650	152,640		
		Materials and Services						
001	103	457000 Office supplies	1,650	2,102	1,000	1,000		
001	103	465000 Jury / witness fees	1,434	758	2,500	1,700		
001	103	473000 Miscellaneous	(52)	258	500	100		
001	103	490000 Professional development	614	2,070	1,500	3,930		
001	103	500000 Information services	17,411	13,587	15,850	16,900		
001	103	511000 Reference materials	70	299	330	390		
001	103	554000 Professional services	119,533	118,645	133,200	131,100		
001	103	579100 Indirect cost allocation	39,248	26,740	29,890	30,630		
		Total Materials and Services	181,398	164,460	184,770	185,750		
001	103	Total Municipal Court	329,211	323,171	349,420	338,390		

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
001	104	Planning						
		Personnel services						
001	104	401000 Salary	70,044	72,002	74,010	76,100		
001	104	415000 SSI taxes	5,348	5,489	5,660	5,820		
001	104	416000 Retirement	17,413	18,224	18,730	20,840		
001	104	417000 Workers comp	120	144	130	140		
001	104	418000 Medical benefits	6,776	6,519	6,760	6,930		
001	104	419000 Disability/life ins	195	204	210	210		
001	104	438000 VEBA	1,476	1,260	1,080	1,080		
001	104	449100 Direct labor charge	27,938	30,241	30,720	31,620		
001	104	449200 Direct labor charge	(35,480)	(36,345)	(37,310)	(38,890)		
		Total Personnel services	93,830	97,738	99,990	103,850		
		Materials and Services						
001	104	454000 Attorney expense	2,568	11,322	3,000	5,000		
001	104	457000 Office supplies	-	220	300	300		
001	104	461000 Public meetings	850	550	840	2,520		
001	104	490000 Professional development	1,066	1,199	2,300	2,300		
001	104	493000 Legal notices	1,947	1,367	1,300	1,300		
001	104	494000 Recording fees	173	440	510	510		
001	104	500000 Information services	3,219	4,272	4,420	4,420		
001	104	559000 Special projects	4,872	4,359	15,000	13,000		
001	104	579100 Indirect cost allocation	17,919	11,549	14,890	15,530		
		Total Materials and Services	32,614	35,279	42,560	44,880		
		Special Payments						
001	104	558321 Main street program	-	11,437	21,000	23,000		
001	104	558322 Col Cnty Economic Devel. Team	-	15,000	15,000	15,000		
		Total Special Payments	-	26,437	36,000	38,000		
001	104	Total Planning	126,444	159,453	178,550	186,730		

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
001	105	Building						
		Personnel services						
001	105	401000 Salary		2,802	78,870	139,170		
001	105	415000 SSI taxes		214	6,030	10,680		
001	105	416000 Retirement		709	19,960	34,990		
001	105	417000 Workers comp		6	730	840		
001	105	418000 Medical benefits			6,760	38,210		
001	105	419000 Disability/life ins			210	420		
001	105	438000 VEBA			1,080	360		
001	105	449100 Direct labor charge		42,441	43,900	14,540		
001	105	449200 Direct labor charge		(242)	(7,410)	(33,600)		
001	105	471000 PF health		-	480	-		
		Total Personnel services		45,931	150,610	205,610		
		Materials and Services						
001	105	452000 Plan review expense			-			
001	105	454000 Attorney expense			2,000	1,000		
001	105	457000 Office supplies		1,580	2,000	2,000		
001	105	458000 Telephone expense			800	800		
001	105	473000 Miscellaneous		295	1,000	300		
001	105	490000 Professional development		140	2,500	4,350		
001	105	500000 Information services		6,588	7,420	8,750		
001	105	502000 Vehicle expense		-	-	1,000		
001	105	531000 Gasoline		-	-	1,500		
001	105	554000 Contract services	-	70,433	15,600	10,000		
001	105	579100 Indirect cost allocation		15,743	18,490	16,750		
		Total Materials and Services	-	94,778	49,810	46,450		
001	105	Total Building	-	140,709	200,420	252,060		

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
001	002	Police						
		Personnel services						
001	002	401000 Salary	1,050,160	972,354	1,066,580	1,116,410		
001	002	402000 Seasonal						
001	002	409000 Overtime	85,161	86,496	72,970	75,980		
001	002	409100 Overtime - Riembr	(3,626)	(8,120)	-	-		
001	002	415000 SSI taxes	95,619	89,815	97,740	102,170		
001	002	416000 Retirement	282,624	287,792	314,620	353,390		
001	002	417000 Workers comp	23,811	23,348	22,850	24,540		
001	002	418000 Medical benefits	300,750	285,117	315,070	375,430		
001	002	419000 Disability/life ins	3,460	3,446	3,570	3,780		
001	002	421000 Holiday pay	9,860	14,542	23,800	24,710		
001	002	422000 Longevity	1,680	900	900	900		
001	002	435000 Certification	61,988	56,400	62,330	59,880		
001	002	436000 Incentive pay	5,960	5,436	6,720	7,200		
001	002	437000 Physical fit incnt pay	34,418	35,599	44,420	50,010		
001	002	438000 VEBA	20,046	17,995	17,660	18,590		
001	002	448000 Uniforms	18,397	15,534	17,780	17,780		
001	002	471000 PF health	4,894	4,629	7,200	8,100		
001	002	420000 Unemployment	-	13,988	-			
001	002	449100 Direct labor charge	3,041	3,115	3,200	3,330		
001	002	449200 Direct labor charge	(147,834)	(118,649)	(109,010)	(130,280)		
		Total Personnel services	1,850,409	1,789,736	1,968,400	2,111,920		
		Materials and Services						
001	002	454000 Attorney expense	32,500	68,425	15,000	15,300		
001	002	455000 Insurance	27,355	31,140	35,850	39,280		
001	002	457000 Office supplies	4,484	4,085	5,000	5,100		
001	002	458000 Telecommunication expense	18,366	23,968	28,420	24,700		
001	002	459000 Utilities	7,292	7,317	7,920	8,080		
001	002	470000 Building expense	4,789	6,940	4,500	4,590		
001	002	473000 Miscellaneous	11,450	17,596	17,000	17,340		
001	002	480000 Postage	201	150	500	220		
001	002	490000 Police training/supplies	14,198	14,432	20,000	20,400		
001	002	500000 Information services	14,313	19,409	20,300	20,710		
001	002	501000 Operating materials & supplies	15,587	15,320	25,000	25,000		
001	002	502000 Equipment expense	21,477	24,574	25,000	25,000		
001	002	503000 K9 expense	1,389	1,820	1,500	1,500		
001	002	504000 Ammunition	10,187	6,187	8,000	6,000		
001	002	508000 Janitorial services	5,281	5,091	5,360	5,470		
001	002	510000 Automotive expenses	19,532	10,918	20,000	20,400		
001	002	514000 C.E.R.T. equipment	457	850	1,000	-		
001	002	522000 Radio & radar maint	3,581	1,153	3,500	3,570		
001	002	526000 Publicity	149	-	1,000	1,000		
001	002	531000 Gasoline expense	42,156	34,913	42,000	40,070		
001	002	554000 Contractual services	5,880	8,111	3,000	3,000		
001	002	579100 Indirect cost allocation	107,599	125,485	133,680	138,740		
		Total Materials and Services	408,605	427,884	423,530	425,470		
001	002	578000 Other capital expense	-	-	-	-		
		Total Police	2,259,014	2,217,620	2,391,930	2,537,390		

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
001	004	Library						
		Personnel services						
001	004	401000 Salary	253,807	266,976	273,010	256,680		
001	004	409000 Overtime	818	-	-			
001	004	415000 SSI taxes	19,384	20,295	21,020	19,810		
001	004	416000 Retirement	56,500	59,921	61,360	60,770		
001	004	417000 Workers comp	551	646	610	570		
001	004	418000 Medical benefits	45,415	44,341	47,440	40,620		
001	004	419000 Disability/life ins	779	817	840	840		
001	004	422000 Longevity	1,500	1,500	1,800	2,160		
001	004	438000 VEBA	4,549	4,378	4,320	4,320		
001	004	449200 Direct labor charge	(25,390)	(29,620)	(32,940)	-		
		Total Personnel services	357,913	369,254	377,460	385,770		
		Materials and Services						
001	004	454000 Attorney	-		-			
001	004	455000 Insurance	7,110	8,130	9,360	10,260		
001	004	457000 Office supplies	4,985	5,367	5,180	5,260		
001	004	458000 Telephone expense	3,074	3,249	3,400	3,470		
001	004	459000 Utilities	11,595	13,400	15,050	15,050		
001	004	470000 Building expense	104	16,768	17,000	17,000		
001	004	473000 Misc. expense	1,417	1,748	1,800	1,800		
001	004	481000 Visual Materials	4,323	4,349	3,750	4,460		
001	004	483000 Audio Materials	3,768	2,998	3,760	3,820		
001	004	490000 Professional development	583	520	750	750		
001	004	500000 Information services	21,784	21,335	21,050	24,470		
001	004	508000 Janitorial services	14,653	13,317	14,900	16,240		
001	004	511000 Printed Materials	25,494	26,536	25,880	26,400		
001	004	512000 Periodicals	2,373	2,414	2,610	2,500		
001	004	517000 Library programs	5,526	4,760	5,410	5,520		
001	004	517100 Digital resources	3,528	3,540	3,680	3,250		
001	004	518000 Interlibrary services	1,970	2,023	2,100	2,200		
001	004	519000 Furnishing/shelving exp	1,101	645	1,000	1,000		
001	004	579100 Indirect cost allocation	22,134	27,208	30,060	30,380		
		Total materials and services	135,522	158,306	166,740	173,830		
		Total library services	493,435	527,560	544,200	559,600		

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
001	005	Parks						
		Personnel services						
001	005	449100 Direct labor charge	115,248	94,574	103,600	136,300		
		Total Personnel services	115,248	94,574	103,600	136,300		
		Materials and Services						
001	005	457000 Office supplies	532	123	500	250		
001	005	458000 Telephone expense	2,374	2,363	2,400	2,000		
001	005	459000 Utilities	22,871	18,635	18,000	18,000		
001	005	490000 Professional development	677	394	1,000	1,580		
001	005	501000 Operating materials and supplies	29,763	35,124	35,000	35,000		
001	005	509000 Marine board expense	11,746	6,309	16,500	16,500		
001	005	513000 Chemicals	4,804	4,502	6,500	6,500		
001	005	531000 Gasoline expense	11,064	10,439	10,500	10,000		
001	005	554000 Professional services	15,307	16,961	16,000	16,000		
001	005	579100 Indirect cost allocation	18,254	21,513	23,250	27,580		
		Total materials and services	118,216	116,364	129,650	133,410		
		Debt Service						
001	005	563000 Principle expense	34,721	-	-	-		
001	005	569000 Interest expense	1,883	-	-	-		
		Total debt service	36,604	-	-	-		
		Total Parks	270,068	210,938	233,250	269,710		

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
001	110	Non-Departmental						
		Personnel services						
001	110	449100 Direct labor charge	27,563	25,892	26,520	19,950		
		Total Personnel services	27,563	25,892	26,520	19,950		
		Materials and Services						
001	110	454000 Attorney	15,385					
001	110	459000 Utilities	3,250	3,592	3,660	3,800		
001	110	470000 Building expense	6,006	8,043	6,600	7,000		
001	110	473000 Miscellaneous	1,853	740	500	500		
001	110	500000 Information services	3,010	3,164	3,320	2,000		
001	110	554000 Professional services	42,130	6,559	25,560	-		
		Total Materials and Services	71,634	22,098	39,640	13,300		
001	110	575000 Equipment	116,799	-	-	-		
		Total capital outlay	116,799	-	-	-		
001	110	596000 Contingency	-		805,700	851,800		
		Transfers			-			
001	110	692000 Transfer to Community Enhancement			-			
001	110	692000 Equipment reserves			25,000	25,000		
001	110	692000 Transfer Library Grant Reserve	-	12,800	1,800	3,890		
001	110	692000 Transfer to Capital	1,648	19,000	167,400	-		
001	110	692000 Building Reserve	-	61,450	3,610	-		
001	110	692000 Transfer to building dept.	25,778		-	-		
		Total Transfers	27,426	93,250	197,810	28,890		
		Total Non-departmental	243,422	141,241	1,069,670	913,940		
		Total uses	3,774,491	3,773,836	5,031,850	5,139,530		
		Net change in working capital	1,245,573	1,739,243	523,738	804,218		
		Reserve for Prepaids	(27,605)	27,605				
001	001	Ending fund balance	1,217,968	1,766,848	523,738	804,218		
		Total Unappropriated and Contingency	1,217,968	1,766,848	1,329,438	1,656,018		
		Percent of operating expenditures	34%	48%	33%	40%		

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Building Fund

Merged with General Fund 7-1-2013

Building Fund

Building Fund was developed to account for the City's building inspection program. The activity of the Building Inspection Division has been accounted for in this fund in an effort to easily comply with ORS 455.210 – accounting for building revenues. However, over the past years since 2008, the total reserves for this fund have been depleted. With the continued increasing subsidy by the General Fund and the continued extremely slow recovery of the housing market, in FY 2013-14 it was determined to merge this fund with the General Fund and track any residual reserves applicable from building revenues in a General Fund reserve account and make available annually a report reconciling usage of applicable revenues and expenditures.

Building Fund - Summary

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>						
Beginning working capital	-	-	-	-		
Revenues						
Building permits	63,152	-	-	-		
Plumbing permit fees	23,630	-	-	-		
Mechanical permit fee	8,266	-	-	-		
Plan check fees	51,761	-	-	-		
Code enforcement fees	-	-	-	-		
Loan proceeds	-	-	-	-		
Charges for services	-	-	-	-		
Miscellaneous	55	-	-	-		
Transfer from general	25,778	-	-	-		
Total Revenues	172,642	-	-	-		
Total resources	172,642	-	-	-		
<u>Uses</u>						
Personnel services	139,880	-	-	-		
Materials and services	32,763	-	-	-		
Contingency	-	-	-	-		
Total uses	172,642	-	-	-		
Net change in fund balance	(0)	-	-	-		
Ending fund balance	(0)	-	-	-		

Building Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>								
003	000	301000						
		Beginning working capital	-	-	-	-		
		Revenues						
003	000	312000	63,152	-	-	-		
003	000	313000	23,630	-	-	-		
003	000	314000	8,266	-	-	-		
003	000	315000	51,761	-	-	-		
003	000	354000	55	-	-	-		
003	000	392000	25,778	-	-	-		
		Total Revenues	172,642	-	-	-		
		Total resources	172,642	-	-	-		
		Personnel services						
003	003	401000	76,969	-	-	-		
003	003	415000	5,857	-	-	-		
003	003	416000	19,134	-	-	-		
003	003	417000	741	-	-	-		
003	003	418000	20,088	-	-	-		
003	003	419000	195	-	-	-		
003	003	438000	1,550	-	-	-		
003	003	449100	(8,110)	-	-	-		
003	003	449200	23,225	-	-	-		
003	003	471000	231	-	-	-		
		Total Personnel services	139,880	-	-	-		
		Materials and Services						
003	003	452000	5,700	-	-	-		
003	003	454000	3,385	-	-	-		
003	003	455000	-	-	-	-		
003	003	457000	280	-	-	-		
003	003	473000	280	-	-	-		
003	003	490000	1,706	-	-	-		
003	003	500000	6,049	-	-	-		
003	003	502000	11	-	-	-		
003	003	531000	179	-	-	-		
003	003	579100	15,173	-	-	-		
		Total Materials and Services	32,763	-	-	-		
003	003	596000	-	-	-	-		
		Total expenditures	172,642	-	-	-		
		Net change in working capital	(0)	-	-	-		
003	003	Ending fund balance	(0)	-	-	-		

Intentionally Left Blank



911 Emergency Fund

Per legislative action no-longer required

911 Emergency Communications

The 911 Emergency Communications fund accounts for the allocation per ORS 401.808 of the State 9-1-1 Emergency Telephone Tax Revenue. Local governments are required to use 9-1-1 tax revenue and any investment proceeds thereof for the planning, installation, maintenance, operation and improvements of the 9-1-1 reporting system. These funds are directly distributed to the Columbia 9-1-1 Communications District. However, in accordance with ORS, municipalities are required to appropriate their proportional tax revenue share in order for the Communications Center to receive these funds. The estimated revenues and offsetting expenses are reported to the City on a quarterly basis from the State. **Per legislation in 2011-12, no longer required to track pass through.**

911 Emergency Communications – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Resources								
007	000	301000						
		Beginning working capital	-	-				
		Revenues						
007	000	335000	61,903	-				
		Revenue 911						
	000	Total	61,903	-	-	-		
		Total Revenues						
		Total resources	61,903	-	-	-		
Uses								
		Materials and Services						
007	007	528000	61,903	-				
		911 distributions						
	007	Total	61,903	-	-	-		
		Total Materials and Services						
007	007	596000	-	-				
		Contingency						
		Total Uses	61,903	-	-	-		
007	007	Ending fund balance		-	-	-		



Visitor and Tourism Fund

Visitor and Tourism Fund

The Visitor and Tourism Fund accounts for improvements to tourist attractions or cultural facilities and the promotion of St. Helens community events, festivals and tourism.

These activities are funded through the Transient Room Fee, commonly known as hotel/motel tax. The tax is seven percent of the nightly rate charged for lodging and is collected by lodging establishments within the St. Helens city limits.

The Visitor and Tourism programs are currently going through reorganization effort to better deliver desired programs and services. A joint taskforce has been formed with representatives from the City, the Community Foundation, the Chamber of Commerce, and SHEDCO to address this opportunity.

Mission

To develop and promote local tourism assets and large development projects such as a civic center or to increase draw and visitor infrastructure.

Goals

- Entice events and activities to St. Helens by promoting opportunities within the City.
- Maintain a presence for the City of St. Helens on electronic and printed media.
- Maintain a visible presence in the City throughout the year.

Visitor and Tourism Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>								
008	000	301000	Beginning working capital	303,736	281,653	288,553	141,448	
Revenues								
008	000	306000	Motel/hotel tax	75,663	79,223	80,000	95,000	
008	000	309100	Sponsorships	-	6,860	40,000	24,000	
008	000	309000	Miscellaneous	1,000	21,193	79,450	-	
Total Revenues			76,663	107,276	199,450	119,000		
Total resources			380,400	388,929	488,003	260,448		
<u>Uses</u>								
Materials and Services								
008	008	449000	Tourism director	37,200	39,600	39,600	20,000	
008	008	451000	Marketing expense	35,209	52,101	40,000	25,000	
008	008	473000	Miscellaneous	6,880	9,009	4,500	-	
008	008	558102	Halloween town	-	-	-	-	
008	008	554000	Contract Services	-	-	-	54,000	
008	008	558103	Community grant awards	7,900	7,300	10,000	-	
008	008	558104	Community support	11,558	50,421	102,000	20,000	
Total Materials and Services			98,747	158,431	196,100	119,000		
008	008	692000	Transfer	-	-	19,000	-	
008	008	596000	Contingency	-	-	25,000	20,000	
Total requirements			98,747	158,431	240,100	139,000		
008	008		Ending fund balance	281,653	230,498	247,903	121,448	



Community Enhancement Fund

Community Enhancement Fund

The City initiated this fund to account for special reserve funds that were set-a-side by governmental regulations (Federal, State, Local) or required by third party contracts.

Community Enhancement Fund - Summary

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Projected 6-30-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>							
Beginning working capital	487,192	460,335	464,440	463,344	876,670		
Revenues							
Public arts fees	4,220	6,360	1,380	60	-		
Opportunity financing	-	-	1,000,000	1,000,000	-		
Grants	133,900	122,435	61,810	535,430	352,130		
Interest earnings	1,650	1,520	1,800	1,500	1,500		
Miscellaneous	23,876	30,968	13,800	17,800	94,800		
Transfer in	1,648	362,800	3,003,863	2,091,460	1,003,890		
Total Revenues	165,294	524,083	4,082,653	3,646,250	1,452,320		
Total resources	652,485	984,419	4,547,093	4,109,594	2,328,990		
<u>Uses</u>	-	-	-	-	0.00		
Public arts	6,351	34,095	63,550	26,650	19,000		
Library	98,693	90,418	148,030	116,494	17,962		
Parks	-	24,213	79,800	478,500	50,100		
Police	81,348	3,642	23,730	6,500	35,588		
Administration	5,758	7,655	21,250	9,350	9,350		
Economic development	-	313,136	4,000,000	2,578,430	669,250		
Debt Service	-	-	-	15,000	119,000		
Contingency	-	-	20,000	-	1,056,190		
Transfer out	-	47,917	-	2,000	82,420		
Total uses	192,149	521,075	4,356,360	3,232,924	2,058,860		
Net change in fund balance	(26,856)	3,008	(273,707)	413,326	(606,540)		
Ending fund balance	460,336	463,344	190,733	876,670	270,130		

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Public Arts Reserve								
Resources								
009	201	301000						
		Beginning working capital	40,250	49,373	69,653	21,844		
009	201	335100						
		Other donations	11,254	21,797	5,000	1,000		
009	201	365100						
		Public improvement fee	4,220	6,360	1,380	-		
009	201	392000						
		Transfer in	-	-	-	-		
		Total Resources	55,724	77,530	76,033	22,844		
Uses								
009	201	558104						
		Gallery corridor banners	154	3,550	10,000	6,000		
009	201	558105						
		Summer arts in the park	806	740	1,000	1,500		
009	201	558107						
		Maintenance of public art	525	328	750	750		
009	201	558108						
		Administration & marketing	914	1,090	500	500		
009	201	558109						
		Bike Rack Projects	550	464	1,000	1,500		
009	201	558110						
		Free art & craft workshops	1,154	-	1,250	1,250		
009	201	652000						
		Gateway project	2,248	27,923	48,550	2,000		
009	201	558112						
		Spirit of halloweentown	-	-	500	500		
009	201	558114						
		Mural Project				5,000		
009	201	596000						
		Contingency		-	5,000	3,000		
		Total Uses	6,351	34,095	68,550	22,000		
		Ending fund balance	49,373	43,434	7,483	844		

The Arts and Cultural Commission's mission is to encourage opportunities for recognition of art and culture, to promote artistic and cultural activities in St. Helens and to provide coordination and communication about arts and culture among community groups and individuals about arts and culture. Revenues are derived from SHMC 2.36.090 that levies a public art fee on eligible public capital improvement projects over \$25,000.

Gallery Corridor Project (Banners) - Improve the Cityscape and enhance pedestrians' and motorists' experience of traveling along St. Helens' major streets: Columbia Blvd., St. Helens Street, Old Portland Road, and Gable Road by installing kinetic metal art banners.
Summer Arts in the Park - Provide art activities in St. Helens' parks during the summer months: Trash Can Painting Competition on the Fourth of July and Art Show during the Maritime Festival.

Bike Rack Project - Provide artistic bike racks that are designed and built by St. Helens high school students.

Free Art and Craft Workshops - Provide knowledge of the arts with a cultural heritage emphasis to youth through hands-on workshops.

Gateway Project – Phase 2 - Improve the City's highway frontage and create the City's identity by installing illuminated sculptures at the McNulty Bridge.

Spirit of Halloween Town – Provide art activity to support the annual community event.

Mural Project – Beautify the city with a mural executed by members of the community under the mentorship of a local artist.

Administration & Marketing - Administer the review process for public art proposals as required by the city ordinance. Encourage opportunities for the recognition of art and culture.

Maintenance of St. Helens' Public Art Collection - Maintain in good condition the City's existing public art collections.

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Library building reserve								
Resources								
009	202	301000	Beginning working capital	293,709	268,360	261,140	189,459	
009	202	346000	Interest earnings	1,650	1,520	1,800	1,500	
009	202	356100	Room Rental Fees / Insurance	558	2,032	800	800	
		Total Resources		295,917	271,912	263,740	191,759	
Uses								
009	202	470000	Building expense	4,620	4,620	4,620	4,760	
009	202	470000	Building expense - other	16,354		-	-	
009	202	652211	Roof maintenance	4,391		-	-	
009	202	652213	Fire sprinkler remediation	2,192	6,307	-	-	
009	202	575130	Roof Replacement	-	20,390	75,000	-	
009	202	596000	Contingency	-		10,000	10,000	
		Total Uses		27,557	31,317	89,620	14,760	
		Ending fund balance		268,360	240,595	174,120	176,999	
Library equipment reserve								
Resources								
009	203	301000	Beginning working capital	26,547	18,427	15,367	16,100	
		Total Resources		26,547	18,427	15,367	16,100	
Uses								
009	203	652312	Public Computers/Software	5,697		2,000	10,000	
009	203	652313	Printers	796		-	-	
009	203	652314	Wireless Equip. Update	1,626		-	-	
009	203	652315	Software for Visually Impaired	-	1,324	-	-	
009	203	652316	Enhance System Back-Up	-	253	-	-	
009	203	596000	Contingency	-		5,000	6,100	
		Total Uses		8,119	1,577	7,000	16,100	
		Ending fund balance		18,427	16,850	8,367	0	

Resolution 1228, adopted on September 18, 1996, established a reserve account for the proceeds from the sale of City property at 270 Columbia Blvd. known as the old library. The resolution further resolved that only the interest shall be appropriated from this established reserve account for Library capital items that otherwise would not be budgeted due to lack of funding. The principal sum received was \$225,000. Resolution 1658 modified resolution 1228 to allow draw on principal if necessary to meet unforeseen Library capital needs. This modification was necessary to address the immediate need replace the library roof (asset preservation).

The City Council authorized setting aside funds to be utilized to replace capital equipment at the Library that would not otherwise be purchased due to budgetary constraints.

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	-	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Parks Property Reserve									
<u>Resources</u>									
009	204	301000	Beginning working capital	78,605	79,805	79,805	76,605		
009	204	334400	Disc Golf Donations	1,200	1,500	-	-		
		Total Resources	79,805	81,305	79,805		76,605		
<u>Uses</u>									
009	204	652405	Disc Golf Course	-	2,700	-	-		
009	204	652406	Potential Park Land Acquisition	-	-	79,800	50,100		
009	204	692000	Transfer out				26,500		
		Total Uses	-	2,700	79,800		76,600		
		Ending fund balance	79,805	78,605	5		5		

Over the years the City sold and traded properties that resulted in one-time revenues. City Council designated that these one-time revenue sources be utilized for one-time park acquisitions and/or improvements. The transfer out is the designated City's contribution to the pedestrian bridge primarily fund by State Parks grant (reference 010-300).

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
PD Data Cellular								
<u>Resources</u>								
009	205	301000	Beginning working capital	4,522	-	-		
009	205	392000	Transfer in	-	-			
		Total Resources	4,522	-	-	-		
<u>Uses</u>								
009	205	458000	Telecommunication expense	4,522	-			
		Total Uses	4,522	-	-	-		
		Ending fund balance	-	-	-	-		

The PD Data Cellular reserve was initiated with the proceeds from the auction of retired police vehicles. The main purpose is to offset the cost of the cell service being utilized by the mobile data terminal in the Police cars. **This cost center was closed out on June 30, 2013.**

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
PEG Access Reserve								
<u>Resources</u>								
009	206	301000	Beginning working capital	33,545	27,787	19,945	10,782	
009	206	392000	Transfer in	-	-	2,063		
		Total Resources	33,545	27,787	22,008	10,782		
<u>Uses</u>								
009	206	458100	PEG Access	5,758	4,055	5,750	5,750	
009	206	458100	Type think phase I maint	-	3,600	15,500	3,600	
009	206	596000	Contingency	-	-	-	1,430	
		Total Uses	5,758	7,655	21,250	10,780		
		Ending fund balance	27,787	20,132	758	2		

This cost center is the residual funds provided by our local cable provider to make improvements to our electronic/internet infrastructure to enhance public access and televised public meetings.

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Grants								
<u>Resources</u>								
009	207	301000	Beginning working capital	10,014	16,582	16,730	16,802	
009	207	308101	Police Grant	74,183	-	-	-	
009	207	308102	Police Other Reimbursements	995	1,000	-	-	
009	207	334200	Police Donations - K-9 Program	6,230	-	-	-	
009	207	334000	Ford Foundation grant	-	10,000	-	-	
009	207	308000	Ready to read grant	1,641	1,835	1,920	2,130	
009	207	334110	Other Donations	429	140	500	500	
009	207	334120	Library - classes	2,080	-	-	-	
009	207	334130	Col. Co. Cultural Coalition - Nev	1,130	942	-	-	
009	207	392000	Transfer in	1,648	11,000	-	-	
		Total Resources	98,350	40,499	20,150	19,432		
<u>Uses</u>								
009	207	652810	PD Mobile Data Terminals	75,831	-	-	-	
009	207	652820	Police Reimbursable materials	995	1,000	-	-	
009	207	652910	Police K-9 Program	-	16,230	16,230	-	
009	207	652960	Parks planning grant	-	20,942	-	-	
009	207	652950	Marine Board Grants - Docks/Is	-	570	-	-	
009	207	652730	Ready to read	1,632	1,835	1,920	2,130	
009	207	652740	Library donations exp	100	1,000	1,000	1,072	
009	207	652750	Library - classes	2,080	-	-	-	
009	207	652760	Col. Co. Cultural Coalition - Nev	1,130	942	-	-	
		Total Uses	81,767	24,289	20,150	19,432		
		Ending fund balance	16,582	16,210	0	(0)		

The grants cost center is set up to track and account for specialized grants received during the fiscal year (anticipated at the time of budget development and not anticipated).

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
LSTA Grant								
Resources								
009	208	301000						
		Beginning working capital	-	-	-	-		
009	208	334130						
		LSTA grant	58,075	54,747	59,890	-		
		Total Resources	58,075	54,747	59,890	-		
Uses								
009	208	449100						
		Direct Labor	25,390	29,620	31,140	-		
009	208	457000						
		Supplies	9,111	4,706	6,650	-		
009	208	554000						
		Contractual	600	11,162	10,000	-		
009	208	575000						
		Equipment	8,514	1,850	1,100	-		
009	208	501000						
		Library Materials	14,460	7,410	11,000	-		
		Total Uses	58,075	54,747	59,890	-		
		Ending fund balance	0	-	-	-		

The Library was awarded a Library Services and Technology Act (LSTA) grant through the Institute of Museum and Library Services. This has enabled the Library to partner with the St. Helens School District to offer library cards at no charge to nonresident families enrolled in the St. Helens School District. The grant has also funded the full-time staffing of our Youth Librarian, provided additional staff hours and new programs for youth, and nearly doubled the budget for youth materials. An important outcome from the grant has been an enhanced relationship with School District teachers, school librarians, staff and administrators.

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Library Grant Reserve								
Resources								
009	210	301000						
		Beginning working capital	-		1,800	5,690		
009	210	392000						
		Transfer in - grant residual	-	1,800	1,800	3,890		
		Total Resources	-	1,800	3,600	9,580		
Uses								
009	210	449100						
		Direct Labor	-	-	3,600	-		
009	210	692000						
		Transfer Out	-		-	-		
009	210	596000						
		Contingency	-		-	9,580		
		Total Uses	-	-	3,600	9,580		
		Ending fund balance	-	1,800	-	-		

Resolution No. 1637 – Establishing a reserve account for Library grant continuation was adopted on September 18, 2013. The intent is to measure additional revenues generated from the Library Services and Technology Act (LSTA) grant that is above what the City has historically received from nonresident cards and reserve to assist in continuation of the grant.

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Economic Development								
Resources								
009	209	301000				455,528		
		Beginning working capital	-					
009	209	333100			1,000,000	-		
		Other financing opportunities	-					
009	209	333100				75,000		
		Leases						
009	209	334100		54,911		350,000		
		Grants	-					
009	209	392000			2,000,000	-		
		Transfer in - Timber revenue						
009	209	392000		350,000	1,000,000	1,000,000		
		Transfer in - interfund loan	-					
Total Resources			-	404,911	4,000,000	1,880,528		
Uses								
009	209	554110				500,000		
		Economic assessment / Planning	-					
009	209	554100		35,448	300,000	-		
		Environmental reviews	-					
009	209	554120		17,203		55,000		
		Urban renewal formation	-					
009	209	575130		260,485	3,700,000	-		
		Potential development opportunit	-					
009	209	473000				11,250		
		Taxes						
009	209	554000				103,000		
		Contract Staffing						
009	209	563000		-	-	119,000		
		Debt Issuance / Payments	-					
009	209	692000		47,917				
		Transfer Out - reimburse GF	-					
009	209	596000		-		1,000,000		
		Contingency	-					
Total Uses			-	361,053	4,000,000	1,788,250		
Ending fund balance			-	43,858	-	92,278		

This cost center has been implemented to track potential economic development opportunities and assess the development of formation of an urban renewal area. The City is in the process of acquiring the Boise Veneer (June 2015 close) and White Paper (TBD) properties which covers over 230 acres along the Columbia River and Multnomah Channel. This is being funded through dedication of timber revenues, interfund borrowing, and/or issuance of bonds.

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Building Reserve								
Resources								
009	213	301000			-	82,000		
		Beginning working capital	-					
009	213	392000		-	-	-		
		Transfer in - interfund loan	-					
Total Resources			-	-	-	82,000		
Uses								
009	213	473300		-	-	-		
		Other events	-					
009	213	490000		-	-	-		
		Training	-					
009	213	692000		-	-	55,920		
		Transfer out	-					
009	213	596000				26,080		
		Contingency						
Total Uses			-	-	-	82,000		
Ending fund balance			-	-	-	-		

Building reserve was developed to account for program revenues in excess of program costs. As designated by ORS 455.210 an annual reconciliation of building activity is required and any excess funds would be set-a-side in a reserve restricted for use for the building inspection program.

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Police - Reserve Officers Reserve								
<u>Resources</u>								
009	211	301000						
		Beginning working capital	-		-	1,858		
009	211	340000		5,500	6,500	6,500		
		Donations						
009	211	392000						
		Transfer in - interfund loan	-		-			
		Total Resources	-	5,500	6,500	8,358		
<u>Uses</u>								
009	211	652110		3,642	6,500	8,358		
		PD Reservist Expense	-					
009	211	596000						
		Contingency	-		-			
		Total Uses	-	3,642	6,500	8,358		
		Ending fund balance	-	1,858	-	0		
Police Contributions - other								
<u>Resources</u>								
009	212	301000						
		Beginning working capital	-		-	0		
009	212	358000				7,000		
		Cent Reimbursement		-	-			
009	212	359000				3,000		
		Donute Day Contributions		-	-			
009	212	359500				1,000		
		Miscellaneous		-	-			
009	212	392000						
		Transfer in - interfund loan	-	-	-			
		Total Resources	-	-	-	11,000		
<u>Uses</u>								
009	212	473100				100		
		Cent other	-	-	-			
009	212	473200				3,000		
		Donute day	-	-	-			
009	212	473300				4,000		
		Other events	-	-	-			
009	212	490000				3,900		
		Training	-	-	-			
009	212	596000						
		Contingency	-		-			
		Total Uses	-	-	-	11,000		
		Ending fund balance	-	-	-	0		

Police Officer Reserve program (211) is primarily funded through grants and donations. Police Special Events and CENT training programs (212) are funded by contributions (general and CENT Agency). These cost centers are to help track to assure contributions are properly matched to expenditures.

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Capital Improvement Fund

Capital Improvements Fund

This fund accounts for the construction of all of the city's capital improvement projects such as streets, water, sewer, storm, and parks, and covers the gamut of funding sources from loans, System Development Charges (SDC), and rate payers' pay-as-you-go projects. Each classification of infrastructure is accounted for in their specifically designated costs center.

Capital Improvements Fund - Summary

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>						
Beginning working capital	4,374,853	5,571,208	5,765,708	6,895,670		
Revenues						
System development charge	181,949	364,125	180,000	254,000		
Intergovernmental	343,896	25,559	341,000	353,300		
Loans - DEQ	1,670,327	707,947	550,000	1,000,000		
Miscellaneous	16,617	7,000	-	-		
Transfer In	1,610,000	1,175,000	2,066,000	806,500		
Total Revenues	3,822,789	2,279,631	3,137,000	2,413,800		
Total resources	8,197,642	7,850,839	8,902,708	9,309,470		
<u>Uses</u>	-	-	-			-
Parks projects	-	-	50,000	69,800		
Street projects	357,216	283,687	366,000	535,000		
Water projects	178,143	250,612	1,190,000	920,000		
Sewer projects	1,434,910	719,753	765,000	305,000		
Storm projects	413,164	233,462	2,200,000	2,000,000		
Equipment	226,500	32,724	441,000	245,000		
Transfers	16,501	-	1,000,000	1,000,000		
Contingency	-	-	540,000	750,000		
Total uses	2,626,434	1,520,237	6,552,000	5,824,800		
Net change in fund balance	1,196,355	759,394	(3,415,000)	(3,411,000)		
Ending fund balance	5,571,208	6,330,602	2,350,708	3,484,670		

Capital Improvements Fund – Line Item Budget**SDC Parks**

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Parks Projects - SDC								
<u>Resources</u>								
010	300	301000			30,000	66,890		
010	300	392000	-	-	-	26,500		
010	300	370000				-		
010	300	334320				43,300		
010	300	365000	16,501	33,301	20,000	30,000		
Total Resources			16,501	33,301	50,000	166,690		
<u>Uses</u>								
010	300	583000	-	-	50,000	-		
010	300	652970	-	-	-	69,800		
010	300	652970				-		
010	300	692000	16,501	-	-	-		
010	300	596000	-	-	-	50,000		
Total Uses			16,501	-	50,000	119,800		
010	300	Ending fund balance	-	33,301	-	46,890		

This cost center is to track the collections and utilization of these funds. The City received a State Park Grant to fund a pedestrian bridge in McCormick Park crossing Milton Creek.

Capital Improvements Fund – Line Item Budget**Streets**

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Street Projects								
Resources								
010	301	301000	Beginning working capital	1,298,720	1,429,642	1,309,342	1,279,250	
010	301	392000	Transfer In	100,000				
010	301	365000	SDC Fees	44,242	95,636	50,000	40,000	
010	301	334000	State STP	343,896	25,559	341,000	310,000	
010	301	354000	Miscellaneous	-	-			
Total Resources			1,786,858	1,550,837	1,700,342	1,629,250		
Uses								
010	301	653100	Unimproved paving	-	184,220	30,000	25,000	
010	301	653101	Sidewalk	23,250	64,198	25,000	25,000	
010	301	653102	Columbia Blvd Overlay	297,822		-	-	
010	301	653103	Street Light upgrades	-	18,925	-	-	
010	301	653104	Signal Controllers	26,400		-	-	
010	301	653106	SDC rate study	9,745	296	-	-	
010	301	653107	St Helens Street Overlay	-	15,548	230,000	230,000	
010	301	653108	Eisenschmidt sidewalk-overlay		500	31,000	55,000	
010	301	653109	1st Street Reconstruction	-	-	50,000	-	
010	301	653110	Gable Road	-	-	-	200,000	
010	301	692000	Interfund Loan			500,000	500,000	
010	301	596000	Contingency	-	-	100,000	100,000	
Total Uses			357,216	283,687	966,000	1,135,000		
010	301		Ending fund balance	1,429,642	1,267,150	734,342	494,250	
(Unappropriated)								
Reserve Balances								
			SDC	911,380	347,589	463,480		
			SDC reserved for Gable	200,000	200,000	-		
			Reserve for CIP	155,770	186,753	30,770		

Streets

PROJECT: Unimproved Street Paving Program.

Over the past eight years, the City has been systematically paving the gravel streets throughout town. Since the start of the program, the miles of unpaved roadways have been reduced to just under two miles from the original five miles. This project will continue the paving program.

PROJECT DESCRIPTION: Improve storm drainage and pave unimproved and/or gravel streets throughout the City.

PROJECT: Sidewalk and ADA Ramp Repair/Construction.

There are several areas around the City where there are inadequate or no ADA ramps to access the crosswalks.

PROJECT DESCRIPTION: This project continues on from previous years and will identify locations that lack an ADA ramp or require reconfiguration of the existing ramp. Remaining funds are carried over from the previous budget.

PROJECT: St. Helens Street Overlay.

Construct an asphalt overlay of St. Helens Street from 12th Street to Milton Way.

PROJECT DESCRIPTION: Utilize State Surface Transportation Program exchange funds to develop and implement a project to place a 2-inch asphalt overlay on St. Helens Street from the 12th Street intersection to Milton Way. This project has been designed and is scheduled for construction in 2014.

PROJECT: Eisenschmidt Drive Sidewalk Construction and Overlay.

Construct sidewalk and an asphalt overlay of the street section from S. 12th Street along Eisenschmidt Drive to the pool parking lot.

PROJECT DESCRIPTION: Utilize State Surface Transportation Program exchange funds to develop and implement a project to place a 2-inch asphalt overlay on Eisenschmidt Drive and construct a new sidewalk along the north side of the roadway from the S. 12th Street intersection to the beginning of the pool parking lot. This is a major pedestrian passage for students attending Lewis & Clark School and the existing asphalt walkway is substandard. This project has been designed and is scheduled for construction in 2014.

PROJECT: Gable Road - Construct sidewalk, bicycle lanes, storm drain, and re-pave Gable Road from Highway 30 to the Columbia Blvd. intersection.

PROJECT DESCRIPTION: Utilize ODOT Transportation Enhancement grant funds to make major improvements to approximately 0.7 miles of Gable Road between Highway 30 and Columbia Boulevard. The funds were awarded through a competitive grant application process submitted jointly by the Columbia County Road Department and the City. The project will widen and improve the roadway, add bicycle lanes and sidewalk, construct new storm drainage facilities, and improve safety along the roadway. With the exception of Highway 30, this section of Gable Road is the most highly travelled road in Columbia County and the City has been attempting to obtain funding for improvements for many years. The City will provide funds of \$200,000 obtained from System Development Charges towards the project.

Inter-fund Loan: The City is in the process of assessing, with intent to purchase, the Boise Veneer property which would be funded by a dedication of timber revenues and an inter-fund borrowing from the Capital Improvement Fund. Based on the five year capital improvement program, there are sufficient SDC reserves that will not be draw down in the next five years to consider utilizing for a short-term loan (ORS 294.468 allows City's to make inter-fund loans for capital projects that will be paid back within 5 years (not to exceed 10 years) accruing interest at the State of Oregon Local Government Investment Pool (LGIP) given interest rate).

Capital Improvements Fund – Line Item Budget**Water**

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>								
010	302	301000						
		Beginning working capital	1,259,143	1,564,079	1,548,779	1,571,024		
010	302	392000						
		Transfer In	450,000	300,000	450,000	325,000		
010	302	365000						
		SDC Fees	33,080	70,557	40,000	50,000		
		Total Resources	1,742,222	1,934,636	2,038,779	1,946,024		
<u>Uses</u>								
Capital Outlay								
010	302	653200						
		Telemetry System Upgrade	34,462	137,455	250,000	-		
010	302	653201						
		Water main replacement	9,952	20,831	200,000	200,000		
010	302	653202						
		Water meter replacement	123,985	92,030	200,000	200,000		
010	302	653205						
		Purchase land for reservoir	-	-	240,000	240,000		
010	302	653206						
		SDC rate study	9,744	296	-	-		
010	302	653207						
		2 MG Reservoir Rehab	-	-	300,000	280,000		
010	302	596000						
		Contingency	-	-	100,000	100,000		
		Total Uses	178,143	250,612	1,290,000	1,020,000		
010	302	Ending fund balance	1,564,079	1,684,024	748,779	926,024		
Reserves								
010	302	SDC	434,977	471,159	203,877	331,159		
010	302	Capital Projects	729,102	712,865	4,902	14,865		
010	302	Membranes replacements	400,000	500,000	540,000	580,000		
		Total Contingency / Reserves	1,564,079	1,684,024	748,779	926,024		

PROJECT: Water Main Replacement Program.

PROJECT DESCRIPTION: Annual ongoing program to replace and upgrade deteriorating and undersized water mains in various parts of the City as identified by the Public Works Department.

PROJECT: Water meter replacement Program.

PROJECT DESCRIPTION: Annual ongoing program to replace old manual read water meters with new radio read meters.

PROJECT: Land Purchase for Future Reservoir Site.

PROJECT DESCRIPTION: Identify and purchase land for the future construction of a new base elevation reservoir. The new reservoir is anticipated to be needed in 5-7 years but land should be secured now while appropriate sites are still available in the acceptable elevation range.

PROJECT: 2MG Reservoir Rehabilitation.

PROJECT DESCRIPTION: In lieu of a full reservoir replacement costing millions of dollars, this project will rehabilitate the existing 2 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.

Capital Improvements Fund – Line Item Budget**Sewer**

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>								
010	303	301000						
		Beginning working capital	563,306	1,009,641	1,247,741	1,677,050		
010	303	392000						
		Transfer In	515,000	350,000	250,000	235,000		
010	303	333000						
		Loans - DEQ	1,279,936	679,546	350,000	-		
010	303	354000						
		Miscellaneous	6,146		-	-		
010	303	365000						
		SDC Fees	80,163	147,615	60,000	120,000		
Total Resources			2,444,551	2,186,802	1,907,741	2,032,050		
<u>Uses</u>								
Capital Outlay								
010	303	653300						
		Sodium Hypochlorite tanks	-	27,967	-	-		
010	303	653301						
		Sewer main replacement	351,164	21,890	300,000	200,000		
010	303	653302						
		I&I Reduction	1,026,783	666,009	350,000	-		
010	303	653303						
		Headwork's upgrade	56,963	3,886	-	-		
010	303	653305						
		Meter Station	-	-	65,000	-		
010	303	653306						
		Lift Stations	-	-	50,000	105,000		
010	303	692000						
		Interfund Loan	-	-	500,000	500,000		
010	303	596000						
		Contingency	-	-	100,000	200,000		
Total Uses			1,434,910	719,753	1,365,000	1,005,000		
Ending fund balance			1,009,641	1,467,050	542,741	1,027,050		
Reserves								
SDC			790,223	894,563	417,873	514,563		
Capital Projects			219,419	572,487	124,868	512,487		

PROJECT: Lift Station #7 and #9 Upgrade.

Replace the inefficient and problematic pumps and controls and sanitary lift station #7 & #9.

PROJECT DESCRIPTION: The pumps at these sanitary lift stations are inefficient and require more attention and maintenance than all of the other eight lift stations. Because of recent commercial and industrial development in the area, the station is receiving more flow than in the past. To reduce staff time and operating overhead costs, the existing pumps will be replaced with more efficient and low maintenance submersible pumps.

PROJECT: Annual Sanitary Sewer Main Replacement Program.

PROJECT DESCRIPTION: Annual ongoing program to replace and upgrade deteriorating sanitary sewer mains in various parts of the City as identified by the Public Works Department.

Capital Improvements Fund – Line Item Budget**Storm**

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Storm Water Projects								
Resources								
010	304	301000						
		Beginning working capital	1,084,534	1,369,724	1,459,724	2,045,681		
010	304	392000						
		Transfer In	300,000	525,000	900,000	-		
010	304	333000						
		Loans - DEQ	390,391	28,401	200,000	1,000,000		
010	304	365000						
		SDC Fees	7,963	17,017	10,000	14,000		
		Total Resources	1,782,888	1,940,142	2,569,724	3,059,681		
Uses								
Capital Outlay								
010	304	653400						
		Storm drains	24,219	13,543	200,000	100,000		
010	304	653302						
		I&I Reduction	388,944	28,401	200,000	-		
010	304	6533xx						
		Godfrey Outfall	-	191,517	1,800,000	1,900,000		
010	304	596000						
		Contingency	-	-	200,000	300,000		
		Total Uses	413,164	233,462	2,400,000	2,300,000		
010	304	Ending fund balance	1,369,724	1,706,681	169,724	759,681		
Reserves								
010	304	SDC	944,920	720,014	(237,666)	(235,986)		
010	304	Capital Projects	424,804	986,667	407,390	995,667		
		Total Contingency / Reserves	1,369,724	1,706,681	169,724	759,681		

PROJECT: Godfrey Park Outfall Upgrade.

Two primary storm systems merge in Godfrey Park and carry water through a dual pipe system and discharge it to the Columbia River. The existing pipes are undersized and are showing signs of potential failure. An upgrade of the system is required to ensure that the storm system continues to function properly and can convey flows reliably to the river.

PROJECT DESCRIPTION: A pre-engineering report has determined the most affordable and feasible means and methods of construction for the system upgrade. In 2014, permitting and engineering will be finalized in preparation of construction beginning in late 2014. A new, larger diameter pipe will be installed to efficiently carry storm discharge out of the Park and to the Columbia River. Without this improvement, failure of the existing system could potentially cause flooding in several areas of the City.

PROJECT: Annual Storm Drain Main Replacement Program.

PROJECT DESCRIPTION: Annual ongoing program to replace and upgrade deteriorating and/or undersized storm drain mains in various parts of the City as identified by the Public Works Department.

Capital Improvements Fund – Line Item Budget**Equipment**

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Equipment replacement								
Resources								
010	305	301000	Beginning working capital	169,150	198,121	170,121	255,776	
010	305	392000	Transfer In water	58,750		15,000	69,000	
010	305	392000	Transfer from sewer	147,500		152,500	120,500	
010	305	392000	Transfer from streets	38,750		137,500	5,500	
010	305	392000	Transfer from general fund	-	-	161,000	25,000	
010	305	354000	Miscellaneous	10,471	7,000			
Total Resources			424,621	205,121	636,121	475,776		
Uses								
Capital Outlay								
010	305	653500	Trucks	27,150			-	
010	305	653502	Flusher	199,350			-	
010	305	653501	Heavy equipment	-	6,724		195,000	
010	305	653505	Bucket truck - used	-	26,000		-	
010	305	653506	Street Sweeper	-		275,000	-	
010	305	653551	Police equipment	-	-	94,000	-	
010	305	653552	Parks equipment	-	-	22,000	-	
010	305	653553	Phone System	-		50,000	50,000	
010	305	596000	Contingency	-		40,000	-	
Total Uses			226,500	32,724	481,000	245,000		
010	305		Ending fund balance	198,121	172,397	155,121	230,776	

PROJECT: Vehicle and Equipment Replacement Program.

PROJECT DESCRIPTION: The Public Works Department currently utilizes more than 60 pieces of equipment and more than 30 ‘daily use’ vehicles. The equipment inventory includes everything from stationary backup generators to dump trucks to a road grader. The replacement period of daily use vehicles is typically determined by total vehicle mileage and maintenance records. Unlike daily use vehicles, the lifecycle of each piece of equipment is unique and, in most cases, is based on hours of use rather than mileage. Normally equipment that has reached the end of its useful life is replaced in kind, unless there is a rational reason to do otherwise.

Capital Improvements – Five Year CIP Summary

	Funding	Proj								Out Years	
Dept	Source	#	Project Description	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	Total	Amount	ETA
Parks											
			Columbia View Park *	-	-	-	-		-	350,000	
	Unfunded		Promenade	-	-	-	-			150,000	
	Unfunded		New Gazebo/storage	-	-	-	-			200,000	
	SDC		Potential Land Purchase						-		
	009-204		Potential Land Purchase						-		
Total Parks									-	350,000	
Streets											
			Unimprove Street Paving Program	25,000	-	-	-		25,000		
	SDC - CO		1st Street Reconstruct	-	200,000				200,000		
	STP		Gable Rd improvements								
	SDC		UGB	200,000					200,000		
			Sidewalk and ADA Ramp								
	STP - CO		Repair/Constr	25,000	-	-	-		25,000		
	STP		St. Helens Street Overlay	230,000	-	-	-		230,000		
			Eisenschmidt sidewalk/overlay	55,000	-	-	-		55,000		
Total Streets									535,000	200,000	-
Water Utility											
	Rates		Telemetry System Upgrade	-	-	-	-		-		
			New Reservoirs	-	-	-	-		-	6,000,000	
	SDC		Purchase Land (High/Low)	-	-	-	-				
	SDC		Construct Low	-	-	-	-			2,000,000	19-20
	SDC/Loan/Rates		Construct High	-	-	-	-			4,000,000	2020-30
	Rates - Ops		Water Meter Replacement	200,000	100,000	100,000	100,000	200,000	700,000	-	
	Rates		Water Main Replacement	200,000	200,000	200,000	200,000	200,000	1,000,000	-	
			Water Filtration Membrane								
	Rates		Rplacement	-	130,000	130,000	130,000	130,000	520,000	-	
	Rates		2 MG Reservoir Rehab	-	-	-	-		-	-	
Total Water Utility									400,000	430,000	430,000
										2,220,000	6,000,000
Sewer Utility											
	Rates		Primary Dredge		-	-	100,000	-	100,000		
			Annual Sewer Main								
	Rates		Replacement Program	200,000	200,000	200,000	200,000		800,000		
	Rates		Lift station # 7 - Upgrade *	70,000	-	-	-		70,000		
			Lift station # 1 - Coat								
	Rates		Wetwell *	-	40,000	-	-		40,000		
	Rates		Lift station # 9 - Upgrade *	35,000	-	-	-		35,000		
	Rates		WWTP - Extra Storage	-	30,000	-	-		30,000		
Total Sewer Utility									305,000	270,000	200,000
										300,000	
										1,075,000	-
Storm Water Utility											
	Loan		I&I Reduction Program	-	-	-	-	-	-		
			Annual Storm Drain								
	Rates		Maintenance Program	200,000	200,000	200,000	200,000	200,000	1,000,000		
	Rates/SDC/Financing?		Godfrey Outfall -								
			Replacement	1,900,000	-	-	-		1,900,000		
			Columbia Blvd Storm Drain								
	Rates/SDC		Upgrade	-	-	-	1,000,000		1,000,000		
Total Storm Water									2,100,000	200,000	200,000
										1,200,000	200,000
										3,900,000	-

Capital Improvements – Five Year CIP Summary

Dept	Funding Source	Proj #	Project Description	FY 15-16	FY 16-17	FY 17-18	FY 18-19		Total	Out Years	
										Amount	ETA
Public Works - Equipment Replacement											
			Various Pickups/SUV's	-	20,000	40,000	40,000	-	100,000		
Rates/Gas Tax			Water Pickup	-	-	-	-	-			
Rates/Gas Tax			Facility Pickup	-	-	-	-	-			
Rates/Gas Tax			Sewer Crew Pickup	-	-	40,000	-	-			
Rates/Gas Tax			Water Crew Pickup	-	-	-	40,000	-			
Unknown - GF			Lawn mowers	-	20,000	-	-	-			
			Heavy Equipment replacement	175,000	150,000	200,000	125,000	-	650,000		
			Trailer	30,000				-			
			Hammer	10,000				-			
			Hoist	10,000				-			
			Excavator			200,000		-			
Rates/Gas Tax			Backhoe	125,000	-	-	125,000	-			
Sewer/Storm			Camera Van Upgrade	-	150,000	-	-	-			
Storm/Gas Tax			Street Sweeper	-	-	-	-	-			
Total Public Works Equipment Replacements				175,000	170,000	240,000	165,000		750,000	-	
Police Department											
GF			Various Rolling Stock	-	40,000	-	40,000		80,000	240,000	Unknown
Unfunded			Police Facility						-	2,200,000	Unknown
Other City Facilities											
			Other City Facilities	-	-	-	-		-	510,000	
Unfunded			Chair lift in City Hall							100,000	Unknown
Unfunded			City Hall Remodel							400,000	Unknown
Unfunded			Storage facilities by shops							10,000	Unknown
Total Facilities and Equipment				-	40,000	-	40,000		80,000	2,950,000	
Library Services											
			Library Computers	-	-	-	-		-	50,200	
Library Res			Admin	-	-	-	-				
Library Res			Public Use	-	-	-	-				
			Upgrade Library Circulation								
Unfunded			Software	-	-	-	-			50,200	Unknown
			Library Infrastructure	13,750	25,850	4,620	4,620		48,840	-	
Library Res			Painting (Hallways)	-	-	-	-	-			
Library Res			Carpet (Hallways)	9,130	-	-	-	-			
Library Res			Drywall Work	-	-	-	-	-			
Library Res			Paint exterior of Facilities	-	21,230	-	-	-			
Library Res			HVAC	4,620	4,620	4,620	4,620	4,620			
Library Res			Roof maintenance	-	-	-	-	-			
Total Library Services				13,750	25,850	4,620	4,620		48,840	50,200	
Administration											
			Courts - Upgrade Full Court								
General Fund			Software / Full Case						-	-	
GF / Wtr / Swr			New Telephone System	-	-	-	-		-	-	
Unknown			City Hall Improvements	-	-	-	-		-	500,000	
			Finance - Upgrade								
GF / Wtr / Swr			Springbrook Software	-	-	-	-		-	-	
Internal Service			Information Technology	34,500	23,100	28,400	14,000		100,000	See Admin Services F	
Total Administration				34,500	23,100	28,400	14,000		100,000	-	
Total Five Year CIP				3,563,250	1,358,950	1,103,020	2,153,620		8,908,840	9,350,200	
Significant On-going Operating Programs											
Streets											
			Handrail Replacement program						-		
Gas Tax - Ops			Annual Street Striping	25,000	25,000	25,000	25,000		100,000		
Gas Tax - Ops			Annual Tree Trimming	10,000	10,000	10,000	10,000		40,000		
Sewer											
Rates - Ops			Annual Root Control	15,000	15,000	15,000	15,000		60,000		
Total Significant On-going Operating Programs				50,000	50,000	50,000	50,000		200,000	-	

Capital Improvements – Five Year CIP Summary

*Under
construction*

Five Year Capital Improvement Program Summary of Project Funding Status					
CIP Category	5 Yr CIP	% of CIP	Funded	Unfunded	% Unfunded
Parks					
Streets					
Water					
Sewer					
Storm					
Equipment					
Police					
Other Facilities					
Library					
Administration					



Revenue Sharing Fund

Merged with General Fund in FY 2013-14

Revenue Sharing Fund

The Revenue Sharing Fund accounts for the OLCC allocation of State Shared Revenues associated with the 14% of the state liquor receipts given to cities on a formula basis outlined in ORS 221.770. The City must provide an opportunity for local citizens to give written or oral comments on the possible uses of the apportionment.

The Revenue Sharing Funds is being merged with the General fund in FY 2013-14 to reflect the continued reliance on Revenue Sharing funds to support General Fund Services. This results in suspending the community grants that are awarded each year (\$25,000), and that the Main Street Program (\$12,000) and the Columbia County Economic Team contribution (\$15,000) are now being budgeted out of the Planning Division Budget.

Revenue Sharing Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>								
032	000	301000	Beginning working capital	123,781	131,653	-		
Revenues								
032	000	334000	State grants	109,720	-	-	-	
		Total Revenues	109,720	-	-	-	-	
		Total Resources	233,501	131,653	-	-	-	
<u>Uses</u>								
Materials and Services								
032	032	558321	Main street vista program	11,848	-	-	-	
032	032	558322	Col Cnty Economic Developer	15,000	-	-	-	
032	032	558325	Grant awards	25,000	-	-	-	
		Total Materials and Services	51,848	-	-	-	-	
032	032	692000	Transfers - GF support	50,000	131,653	-	-	
		Total Uses	101,848	131,653	-	-	-	
032	032	Ending fund balance	131,653	0	-	-	-	



Community Development Block Grant (CDBG) Fund

Community Development Block Grant Fund (CDBG)

Grant funding from the State of Oregon for low income housing improvements for our jurisdiction was awarded in February 1987. The City contracted with Community Action Team (CAT) to establish and maintain the program. Loan payoffs by participants from the program are to be considered seed moneys for future housing improvements and returned to the CAT program coordinator. This year's estimated dollars is \$50,000.

In 2006, Parole and Probation formed a partnership with Community Action Team to complete much needed transitional housing for those felons that had been incarcerated and required to be released in the county they were convicted in. A total project of over \$1 Million, the City of St. Helens has allowed \$100,000 of the low income seed money to pay the remaining \$100,000 needed for this project. This loan is with the City of St. Helens and Columbia County Community Corrections with a 20 year term at 3% interest. Annual payments are \$6,821.52.

Community Development Block Grant was award to the City in FY 2012-13 but with delays associated with new assigned federal cognizant agency administrating the process, it took a little longer to get the project rolling. In FY 13-14 Community Action Team (CAT) is just completing a \$400,000 housing Rehabilitation Program.

Community Development Block Grant Fund (CDBG) – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Resources								
033	000	301000						
		Beginning working capital	-	-	-	-		
Revenues								
033	000	331000	70,049	318,670	-	-		
		Federal grant						
033	000	333000	4,127	4,189	50,000	50,000		
		Loan repayment						
033	000	335000	6,680	6,680	6,830	6,830		
		Loan repayment transitional						
033	000	336000	-	-	-	-		
		Private foundation						
033	000	337000	-	-	-	-		
		Senior center contribution						
		Total Revenues	80,856	329,539	56,830	56,830		
		Total Resources	80,856	329,539	56,830	56,830		
Uses								
Materials and Services								
033	033	537000						
		Improvements						
033	033	550000	4,127	4,189	50,000	50,000		
		C.A.T. distribution						
033	033	560000	6,680	6,680	6,830	6,830		
		C.A.T. dist. Trans. housing						
		Total Materials and Services	10,807	10,869	56,830	56,830		
033	033	581000	70,049	318,671	-	-		
		Construction						
033	033	596000	-	-	-	-		
		Contingency						
		Total Uses	80,856	329,540	56,830	56,830		
		Ending fund balance	-	(1)	-	-		



Street Gas Tax Fund

Street Fund

The Street Fund supports the City's street utilities. The fund provides for the maintenance, and repair of more than 52.5 miles of paved and unpaved streets, sidewalks & gutters and the maintenance of the City's traffic control and safety devices (street signage & striping). The Street Fund receives revenue primarily from the state motor fuel taxes.

Street Fund – Summary

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>						
Beginning working capital	615,037	562,172	538,502	542,919		
Revenues						
Intergovernmental	704,841	741,534	784,000	804,400		
System development	-	-	-	-		
Miscellaneous	14,553	19,385	15,000	14,250		
Transfer In	-	-	-	-		
Total Revenues	719,394	760,920	799,000	818,650		
Total resources	1,334,431	1,323,092	1,337,502	1,361,569		
<u>Uses</u>						
Personnel services	267,099	368,453	319,740	316,340		
Materials and services	366,410	324,202	461,510	446,590		
Capital outlay	-	257	-	-		
Transfers	138,750	-	137,500	5,500		
Contingency	-	-	100,000	100,000		
Total uses	772,259	692,912	1,018,750	868,430		
Net change in fund balance	(52,865)	68,007	(219,750)	(49,780)		
Ending fund balance	562,172	630,179	318,752	493,139		

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 70% of operating costs, this is significantly down from two years ago when reserves were 105% of operating costs. A discussion on alternative revenue sources (Local Gas Tax, Transportation Utility Fee, etc.) may be appropriate during budget deliberation to gain a sense of how to address future shortfalls.

Street Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>								
011	000	301000	Beginning working capital	615,037	562,172	538,502	542,919	
Revenues								
011	000	327000	Motor vehicle tax	704,841	741,534	734,000	754,400	
011	000	334000	State grants	-	-	50,000	50,000	
011	000	335000	Donations- bicycle safety	1,078	3,700	500	500	
011	000	335100	Map fund donation	-	1,750		250	
011	000	342000	Bicycle helmet donations	1,549	200	500	500	
011	000	345000	Interest- state pool	10,981	11,539	12,000	12,000	
011	000	354000	Miscellaneous	945	2,196	2,000	1,000	
Total Revenues			719,394	760,920	799,000	818,650		
Total resources			1,334,431	1,323,092	1,337,502	1,361,569		
<u>Uses</u>								
Personnel services								
011	011	449100	Direct labor charge	267,099	368,453	319,740	316,340	
			267,099	368,453	319,740	316,340		
Materials and Services								
011	011	453000	Street lighting	75,711	71,017	81,200	78,000	
011	011	454000	Attorney	4,795	160	3,000	3,000	
011	011	475000	Lease expense	2,319	2,126	2,700	2,700	
011	011	501000	Operating materials & supplies	53,841	40,845	45,000	45,000	
011	011	505000	Street signs	2,297	1,941	5,000	5,000	
011	011	515000	Internal maint expense	62,500	62,500	62,500	69,500	
011	011	521000	Bicycle safety grant exp	-	225	-	1,000	
011	011	521000	Map Project	-	2,253	-	-	
011	011	522000	Bicycle helmet expense	3,133		3,000	1,000	
011	011	523000	Road patching projects	21,098	35,001	40,000	40,000	
011	011	549980	Street Striping	-	3,131	25,000	25,000	
011	011	549990	Crack Seal Project	-		50,000	50,000	
011	011	554000	Contractual/consult serv.	32,225	2,000	10,000	10,000	
011	011	579100	Indirect cost allocation	105,697	103,003	134,110	116,390	
			366,410	324,202	461,510	446,590		
011	011	575000	Equipment expense		257	-	-	
			-	257	-	-		
011	011	596000	Contingency	-	-	100,000	100,000	
Transfers								
011	011	692000	Transfer to capital	138,750	-	137,500	5,500	
Total expenditure			772,259	692,912	1,018,750	868,430		
Ending fund balance			562,172	630,179	318,752	493,139		
Percent of operating revenues					54%	78%		

Intentionally Left Blank



Administrative Services Fund

Administrative Services Fund

Internal Services Fund

This fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government unit, or to other governmental units, on a cost reimbursement basis. The measurement focus is on determination of net income, financial position and changes in financial position. Internal service funds are accounted for on an accrual basis (transactions are recognized when they occur, regardless of the timing of related cash flow) and are budgeted for on the modified accrual basis, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are generally recognized when the related fund liability is incurred. For GASB Statement #34 reporting purposes, all these funds are considered Non-Major Funds in the City’s CAFR. The City utilizes Administrative Services, Public Works, and Fleet internal service funds.

Administrative Services Fund

Administrative Services Fund accounts for revenue and expenses associated with providing administrative services to all City departments. The major source of revenue is service paid by operating funds based on a cost allocation formula. Expenses are for the operations of the offices of the City Administrator, City Recorder and Finance; the operations of City Hall facilities (including the Annex); and the information systems and self-insurance infrastructure. As an internal service fund, revenues (charges for service) should equal expenses, with any accrued balance each year returned proportionately to the contributing funds, except for the building of reserves for shared asset replacement and/or contingent claims.

Administration divisions are allocated based on last year’s budgetary dollars. Reference the following table.

	FY 15-16 Bud	General Fund	Streets	Fleet	Water	Sewer / Storm	Total
Bases for allocation							
Budgets FY 2014-15		3,897,770	1,018,750	284,300	3,328,710	6,067,394	14,596,924
Transfers		-	(137,500)	-	(465,000)	(1,612,500)	(2,215,000)
Capital		116,000	503,500	-	1,190,000	3,102,500	4,912,000
Operating/Capital Budgets FY 2014-15		4,013,770	1,384,750	284,300	4,053,710	7,557,394	17,293,924
FTE City Hall		5.7437	0.9036	0.1293	3.2845	7.1889	17.25000
Administrative Services Fund ICAP							
Op Budget		23.21%	8.01%	1.64%	23.44%	44%	100%
012 .101 City Administrator	247,510	57,445	19,818	4,069	58,017	108,161	247,510
Op Budget		23.21%	8.01%	1.64%	23.44%	44%	100%
012 .102 City Recorder	280,050	64,997	22,424	4,604	65,644	122,381	280,050
Utilities					34.91%	65%	100%
Based on Utilities budget	374,145		-	-	130,623	243,522	374,145
Op Budget		23.21%	8.01%	1.64%	23.44%	44%	100%
Based on all Ops budget	314,145	72,910	25,154	5,164	73,636	137,280	314,145
012 .106 Finance	688,290	72,910	25,154	5,164	204,259	380,803	688,290
FTE City Hall		33.30%	5.24%	0.75%	19.04%	42%	100%
012 .107 City Hall Fac	95,970	31,955	5,027	719	18,273	39,995	95,970
Total Admin Services	1,311,820	227,307	72,424	14,556	346,193	651,340	1,311,820

Administrative Services Fund - Summary

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>						
Beginning working capital	132,567	102,879	97,354	133,691		
Revenues						
IT replacement	23,429	22,791	25,140	30,270		
Self insurance	-	-	-	-		
Indirect cost allocation	1,150,999	1,182,848	1,268,320	1,311,820		
Transfer In	4,800	-	31,400	-		
Total Revenues	1,179,228	1,205,639	1,324,860	1,342,090		
Total resources	1,311,795	1,308,518	1,422,214	1,475,781		
<u>Uses</u>						
City Administrator						
Personnel services	134,982	153,330	164,620	186,120		
Materials and services	57,812	56,089	75,460	56,390		
Capital outlay	-	-	5,000	5,000		
Total City Administrator	192,793	209,419	245,080	247,510		
City Recorder						
Personnel services	215,812	222,925	222,900	227,910		
Materials and services	49,168	35,570	50,850	48,140		
Capital outlay	5,000	-	4,100	4,000		
Total City Recorder	269,980	258,496	277,850	280,050		
Finance						
Personnel services	437,843	470,092	493,690	516,090		
Materials and services	138,436	159,890	157,150	169,700		
Equipment	3,132	2,779	2,000	2,500		
Total Finance	579,411	632,761	652,840	688,290		
City Hall Facilities						
Materials and services	89,988	89,955	92,550	95,970		
Capital outlay	19,360	-	-	-		
Total City Hall Facilities	109,348	89,955	92,550	95,970		
IT/Self-insurance Reserves						
Capital outlay	15,020	18,534	69,300	96,500		
Transfers	-	-	2,063	-		
Self Insurance	42,363	4,150	25,000	25,000		
Contingency	-	-	57,531	42,460		
Total IT/Self-insurance reserves	57,383	22,684	153,894	163,960		
Total uses	1,208,915	1,213,314	1,422,214	1,475,780		
Net change in fund balance	(29,687)	(7,675)	(97,354)	(133,690)		
Ending fund balance	102,879	95,204	-	1		

Administrative Services Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Resources								
Revenues								
012	000	301000	Beginning working capital	7,849	7,316	-		
012	000	301000	IT equipment reserve	29,746	42,954	44,745	85,232	
012	000	301000	Self insurance reserve	94,972	52,609	52,609	48,459	
			Beginning working capital	132,567	102,879	97,354	133,691	
012	000	389100	Indirect cost allocation - Admin	1,150,999	1,182,848	1,268,320	1,311,820	
012	000	392000	Transfers in - Full Court upgrade	4,800	-	31,400	-	
012	000	395000	Reserve for IT replacement	23,429	22,791	25,140	30,270	
				1,179,228	1,205,639	1,324,860	1,342,090	
				1,311,795	1,308,518	1,422,214	1,475,781	
City Administrator								
Personnel services								
012	101	401000	Salary	88,860	103,370	111,540	169,140	
012	101	415000	SSI taxes	6,273	7,596	8,530	12,970	
012	101	416000	Retirement	18,172	21,356	23,040	35,570	
012	101	417000	Workers comp	145	188	230	370	
012	101	418000	Medical benefits	17,380	16,768	17,380	26,090	
012	101	419000	Disability/life ins	186	204	210	420	
012	101	422000	Longevity	-		-	360	
012	101	438000	VEBA	1,762	1,561	1,080	1,560	
012	101	471000	PF health	175	210	480	1,080	
012	101	449100	Direct labor charge	2,027	2,077	2,130	2,220	
012	101	449200	Direct labor charge				(63,660)	
				134,982	153,330	164,620	186,120	
Materials and Services								
012	101	454000	Attorney expense	47,972	31,740	55,000	27,000	
012	101	455000	Insurance	2,690	3,258	3,760	4,180	
012	101	457000	Office supplies	99	164	500	500	
012	101	473000	Miscellaneous	47	66	500	500	
012	101	490000	Professional development	3,247	2,336	6,000	7,390	
012	101	500000	Information services	1,165	2,679	3,700	3,420	
012	101	527000	Communications	592	157	-	7,600	
012	101	554000	Contractual payments	2,000	15,688	6,000	5,800	
				57,812	56,089	75,460	56,390	
012	102	575000	Equipment	-	-	5,000	5,000	
012	101		Total City Administrator	192,793	209,419	245,080	247,510	

Administrative Services Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
City Recorder								
Personnel services								
012	102	401000	Salary	204,796	217,226	223,160	127,550	
012	102	409000	Overtime				-	
012	102	409100	Overtime - Reimbursement				-	
012	102	415000	SSI taxes	15,638	16,633	17,150	9,800	
012	102	416000	Retirement	47,116	50,891	52,100	35,100	
012	102	417000	Workers comp	398	487	500	270	
012	102	418000	Medical benefits	51,863	54,005	57,630	36,670	
012	102	419000	Disability/life ins	778	817	840	420	
012	102	422000	Longevity	720	1,130	960	600	
012	102	438000	VEBA	4,430	3,124	1,920	960	
012	102	449100	Direct labor charge			-	16,000	
012	102	449200	Direct labor charge	(110,346)	(122,065)	(132,800)	-	
012	102	471000	PF health	420	678	1,440	540	
			215,812	222,925	222,900	227,910		
Materials and Services								
012	102	454000	Attorney expense	-			-	
012	102	455000	Insurance	5,410	6,190	7,160	7,550	
012	102	457000	Office Supplies	888	437	500	500	
012	102	473000	Miscellaneous	1,849	1,187	3,650	1,650	
012	102	490000	Professional development	2,669	5,697	9,060	8,770	
012	102	500000	Information services	3,658	11,209	13,330	12,000	
012	102	501000	Materials and supplies	725	-	800	800	
012	102	502000	Equipment	917	-	-	-	
012	102	524000	Special programs	1,983	2,563	3,450	3,450	
012	102	526000	Advertisements	26,609	3,045	5,000	4,500	
012	102	554000	Professional services	4,460	5,244	7,900	8,920	
			49,168	35,570	50,850	48,140		
012	102	575000	Equipment	5,000	-	4,100	4,000	
012	102	Total City Recorder		269,980	258,496	277,850	280,050	

Administrative Services Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Finance								
Personnel services								
012	106	401000	Salary	255,019	274,488	285,790	294,450	
012	106	409000	Overtime	-	832	-	2,000	
012	106	415000	SSI taxes	19,349	20,742	21,930	22,640	
012	106	416000	Retirement	58,507	64,160	66,500	72,400	
012	106	417000	Workers comp	510	601	620	660	
012	106	418000	Medical benefits	81,486	86,261	92,660	91,570	
012	106	419000	Disability/life ins	973	1,022	1,050	1,050	
012	106	422000	Longevity	900	900	900	1,620	
012	106	438000	VEBA	5,464	4,541	3,600	4,200	
012	106	449100	Direct labor charge	13,969	15,120	19,200	23,880	
012	106	471000	PF health	1,666	1,425	1,440	1,620	
				437,843	470,092	493,690	516,090	
Materials and Services								
012	106	455000	Insurance	-				
012	106	457000	Office Supplies	6,881	4,910	7,200	3,000	
012	106	473000	Miscellaneous	438	767	500	500	
012	106	480000	Postage	26,473	24,881	28,500	20,000	
012	106	490000	Professional development	2,908	4,566	7,000	9,000	
012	106	500000	Information services	27,616	33,526	36,450	34,000	
012	106	502000	Equipment	13,693	13,191	14,500	6,000	
012	106	526000	Advertisements	1,196	589	1,000	1,000	
012	106	554000	Professional services	59,232	77,461	62,000	96,200	
				138,436	159,890	157,150	169,700	
012	106	575000	Equipment	3,132	2,779	2,000	2,500	
012	106		Total Finance	579,411	632,761	652,840	688,290	
City Hall								
Materials and Services								
012	107	455000	Insurance	6,560	7,510	8,680	9,160	
012	107	457000	Office supplies	11,284	12,008	12,870	12,870	
012	107	458000	Telephone	15,867	16,140	16,700	16,700	
012	107	459000	Utilities	11,678	13,241	13,800	13,800	
012	107	502000	Equipment	11,208	11,702	12,100	13,040	
012	107	554000	Professional services	33,392	29,353	28,400	30,400	
				89,988	89,955	92,550	95,970	
012	107	575000	Equipment	4,200	-	-	-	
012	107	575000	Vagt Bldg. Roof	15,160	-	-	-	
			Total Capital	19,360	-	-	-	
012	107		Total City Hall	109,348	89,955	92,550	95,970	

Administrative Services Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Reserves - IT / Self-insurance								
012	108	575000	IT equipment	15,020	18,534	28,300	55,500	
012	108	692000	IT - Transfer to PEG Access	-	-	2,063	-	
012	108	595000	Attorney expense	42,363	4,150	25,000	25,000	
012	108	575000	Full Court	-	-	41,000	41,000	
012	108	596000	Contingency - Full court	-	-	-	-	
012	108	596000	Contingency - IT Equipment	-	-	29,922	19,000	
012	108	596000	Contingency - Self Insurance	-	-	27,609	23,460	
012	108	596000	Contingency - Operations	-	-	-	-	
Total Reserve - IT/Self-insurance			57,383	22,684	153,894	163,960		
Total Uses - Fund			1,208,915	1,213,314	1,422,214	1,475,780		
Fund Balance			102,879	95,204	-	1		

IT Replacement cost user charges

Dept	CT	Dept / Division	Comments	Estimated Cost	Rplcmt	Allocation - All users		Allocation - City Hall		Directly Identified	Allocation of Network Servers	Total Rplcmt	Qtr Charge
						# Empl Base Allocation	Cost Alloc	# Empl Base Allocation	Cost Alloc				
100	7	City Council		6,000	1,020	5.00	190	-	-		190	1,210	302.50
002	11	Police		10,000	1,700	17.00	640	-	-	3,080	3,720	5,420	1,355.00
003	2	Building		2,000	340	2.00	80	1	330		410	750	187.50
004	8	Library		25,000	3,660	5.50	210	-	-	2,250	2,460	6,120	1,530.00
101	1	City Admin		3,000	510	2.00	80	1	330		410	920	230.00
102	6	City Recorder		4,000	680	2.00	80	4	1,320		1,400	2,080	520.00
103	8	Municipal Courts		8,000	1,360	4.00	150	4	1,320		1,470	2,830	707.50
104	1	Planning		3,000	510	3.00	110	1	330		440	950	237.50
106	7	Finance		7,000	1,190	5.00	190	5	1,660		1,850	3,040	760.00
015	1	Joint-Maint. PC		1,000	170	2.00	80	-	-		80	250	62.50
019	4	Wastewater treatment		4,000	680	3.00	110	-	-		110	790	197.50
417	8	Water Filtration Plant		8,000	1,360	2.00	80	-	-	230	310	1,670	417.50
402	5	PW Engineering		5,000	850	4.00	150	4	1,320		1,470	2,320	580.00
403	4	PW Operations		6,000	1,020	20.50	770	-	-	130	900	1,920	480.00
73	PC			92,000	15,050	77	2,920	20	6,610	5,690	15,220	30,270	7,567.50
Network Servers													
402	1	COSTengFS01	Engr Back up / GIS	10,000	1,670				1,670		1,670	-	
CH	1	COSTHHost01	Virtual Server Host - Primary DC	10,000	1,670				1,670		1,670	-	
CH	1	COSTHapps01	Possible Virt Svr - Rplcmt - Host	6,000	1,000				1,000		1,000	-	
002	1	SHDPDF01	SHPD File + Host Server (TS server)	7,500	1,250					1,250	1,250	-	
002	1	Juniper Firewall	Portland Police Department Reql	1,500	250					250	250	-	
004	1	SHPLDC Server		3,500	580					580	580	-	
009	1	SHPL Web Server	Replacement value \$6,000	6,000	1,000					1,000	1,000	-	
009	1	SHPL DB Server		-	-					-	-	-	
all	1	COSTHex01	E-mail & Storage - Virtual Server I	15,000	2,500		2,500				2,500	-	
all	1	E-mail Archive Server		2,500	420		420				420	-	
Netw	1	Sonicwall Firewall	Police Station	1,500	380					380	380	-	
Netw	1	Sonicwall Firewall	Library	1,500	380					380	380	-	
Netw	1	Sonicwall Firewall	City Hall	1,500	380				380		380	-	
Netw	1	Sonicwall Firewall	Water Filter Plant	900	230					230	230	-	
Netw	1	Sonicwall Firewall	Parks	500	130					130	130	-	
Netw	2	Network Switches	City hall network switches	2,500	630				630		630	-	
Netw	2	Network Switches	Library Network Switches	1,000	250					250	250	-	
Netw	2	Battery Backup unit	City Hall Battery Backup	2,500	630				630		630	-	
Netw	1	Battery Backup unit	Police Station (on 10/25 purchase	1,250	310					310	310	-	
Netw	1	Battery Backup unit	Library Battery backup	1,250	310					310	310	-	
Netw	1	Backup Devices	City Hall	2,500	630				630		630	-	
Netw	1	Backup Devices	Police Station	1,250	310					310	310	-	
Netw	1	Backup Devices	Library	1,250	310					310	310	-	
27				81,400	15,220	-	2,920	-	6,610	5,690	15,220	-	

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Public Works Fund

Public Works

Internal Services Fund

This fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government unit, or to other governmental units, on a cost reimbursement basis. The measurement focus is on determination of net income, financial position and changes in financial position. Internal service funds are accounted for on an accrual basis (transactions are recognized when they occur, regardless of the timing of related cash flow) and are budgeted for on the modified accrual basis, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are generally recognized when the related fund liability is incurred. For GASB Statement #34 reporting purposes, all these funds are considered Non-Major Funds in the City's CAFR. The City utilizes Administrative Services, Public Works, and Fleet internal service funds.

Public Works Fund

The Public Works fund accounts for revenue and expenses associated with providing services to public facilities consisting of Parks, Streets, Water, Sewer and Storm. The major source of revenue is service paid by operating funds based on a cost allocation formula. Expenses are for the operations of the offices of the Public Works Director, Engineering and Operations. As an internal service fund, revenues (charges for service) should equal expenses, with any accrued balance each year returned proportionately to the contributing funds.

The costs are to be distributed based on annual time studies reflecting the pattern of services being provided. The following table illustrates the method by which these cost pools will be allocated.

	FY 15-16 Bud	General Fund	Streets	Fleet	Water	Sewer / Storm	Total
FTE Allocation - PW Engineering		0.0030	0.3025	0.0060	0.6525	2.2800	3.24400
FTE - Allocation - PW Operations		1.2030	2.9820	0.0050	7.2480	9.0620	20.50000
Admin Allocation		0.09%	9.32%	0.18%	20.11%	70%	100%
013 402 PW - Engineering	48,610	45	4,533	90	9,777	34,165	48,610
Admin Allocation		5.87%	14.55%	0.02%	35.36%	44%	100%
013 403 PW - Operations	226,080	13,267	32,886	55	79,933	99,938	226,080
Total Public Works	274,690	13,312	37,419	145	89,711	134,103	274,690

Public Works Fund – Summary

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>						
Beginning working capital	-	-	-	-		
Revenues						
Indirect cost allocation	177,021	171,735	270,300	274,690		
Engineering fees		5,404	2,000	7,000		
Transfer In	720	-	40,000	40,000		
Total Revenues	177,741	177,139	312,300	321,690		
Total resources	177,741	177,139	312,300	321,690		
<u>Uses</u>						
Administration						
Personnel services	-	-	-	-		
Materials and services	-	-	-	-		
Total Administration	-	-	-	-		
Engineering						
Personnel services	31,639	27,836	26,240	27,460		
Materials and services	18,312	17,445	24,170	21,650		
Capital outlay	6,191	6,106	6,500	6,500		
Total Engineering	56,142	51,388	56,910	55,610		
Operations						
Personnel services	-	(3,281)	-	-		
Materials and services	121,599	127,508	215,390	226,080		
Equipment	-	-	-	-		
Total Operations	121,599	124,227	215,390	226,080		
Contingency	-	-	40,000	40,000		
Total uses	177,741	175,615	312,300	321,690		
Net change in fund balance	-	1,524	-	-		
Ending fund balance	-	1,524	-	-		

Public Works Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
013	000	301000				-		
		Beginning working capital						
013	000	389100	177,021	171,735	270,300	274,690		
		Indirect cost allocation						
013	000	362000	-	5,404	2,000	7,000		
		Engineering fees						
013	000	392000	720	-	40,000	40,000		
		Transfer - Sewer - Contingency						
		Total Resources	177,741	177,139	312,300	321,690		
		PW Engineering						
		Personnel services						
013	402	401000	259,480	248,129	226,310	237,770		
		Salary						
013	402	415000	19,741	19,002	17,410	18,290		
		SSI taxes						
013	402	416000	62,558	57,827	50,790	56,740		
		Retirement						
013	402	417000	2,187	2,139	2,280	2,560		
		Workers comp						
013	402	418000	42,201	38,788	39,050	40,640		
		Medical benefits						
013	402	419000	779	678	630	630		
		Disability/life ins						
013	402	422000	1,500	975	1,260	1,260		
		Longevity						
013	402	438000	5,280	6,479	2,040	2,040		
		VEBA						
013	402	449100	31,428	25,572	26,240	27,460		
		Direct labor charge						
013	402	449200	(394,475)	(372,995)	(340,250)	(360,470)		
		Direct labor charge						
013	402	471000	960	1,242	480	540		
		PF health						
		Total Personnel services	31,639	27,836	26,240	27,460		
		Materials and Services						
013	402	454000	-	-	5,000	3,000		
		Attorney expense						
013	402	457000	111	226	500	750		
		Office supplies						
013	402	458000	1,443	1,528	1,220	900		
		Telephone						
013	402	490000	3,497	2,937	3,750	4,000		
		Professional development						
013	402	500000	13,261	12,754	13,700	13,000		
		Information services						
		Total Materials and Services	18,312	17,445	24,170	21,650		
013	402	575000	6,191	6,106	6,500	6,500		
		Equipment						
013	402	Total PW Engineering	56,142	51,388	56,910	55,610		

Public Works Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
PW Operations								
Personnel services								
013	403	401000	Salary	867,351	923,445	956,870	992,570	
013	403	402000	Seasonal	30,093	28,057	29,960	52,780	
013	403	409000	Overtime	9,574	8,859	12,460	12,850	
013	403	411000	Standby	13,755	13,992	13,990	15,230	
013	403	415000	SSI taxes	70,303	74,619	78,370	83,010	
013	403	416000	Retirement	207,523	222,626	231,590	252,560	
013	403	417000	Workers comp	18,648	20,030	25,320	27,730	
013	403	418000	Medical benefits	263,518	275,543	292,740	317,400	
013	403	419000	Disability/life ins	3,319	3,656	3,780	3,780	
013	403	422000	Longevity	8,495	9,750	11,220	11,460	
013	403	438000	VEBA	35,720	16,206	14,640	15,240	
013	403	449200	Direct labor charge	(1,531,395)	(1,602,967)	(1,675,260)	(1,789,470)	
013	403	471000	PF health	3,096	2,903	4,320	4,860	
			-	(3,281)	-	-	-	
Materials and Services								
013	403	454000	Attorney expense	-	-	2,500	2,500	
013	403	455000	Insurance	61,255	69,946	80,910	88,230	
013	403	457000	Office supplies	3,006	4,510	5,000	5,000	
013	403	458000	Telephone	9,092	5,943	6,000	6,350	
013	403	459000	Utilities	6,397	7,740	5,080	7,500	
013	403	470000	Building	3,031	6,948	4,400	4,500	
013	403	490000	Professional development	5,482	7,089	12,000	12,000	
013	403	500000	Information services	5,651	5,495	7,000	7,000	
013	403	501000	Operating materials/supplies	4,806	3,545	5,500	6,000	
013	403	531000	Gasoline	-	-	70,000	70,000	
013	403	554000	Professional services	20,682	16,293	17,000	17,000	
		Total Materials and Services	121,599	127,508	215,390	226,080		
013	403	Total PW Operations	121,599	124,227	215,390	226,080		
013	403	596000	Contingency	-	40,000	40,000		
		Total uses	177,741	175,615	312,300	321,690		
		Ending fund balance (Unappropriated)	-	1,524	-	-		

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Fleet Fund

Fleet Fund

Internal Services Fund

This fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government unit, or to other governmental units, on a cost reimbursement basis. The measurement focus is on determination of net income, financial position and changes in financial position. Internal service funds are accounted for on an accrual basis (transactions are recognized when they occur, regardless of the timing of related cash flow) and are budgeted for on the modify accrual basis, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are generally recognized when the related fund liability is incurred. For GASB Statement #34 reporting purposes, all these funds are considered Non-Major Funds in the City’s CAFR. The City utilizes Administrative Services, Public Works, and Fleet internal service funds.

Fleet Fund

The Fleet Fund is to account for revenues and expenses associated with operating and maintaining the City of St. Helens’ vehicles and heavy equipment. The major source of revenue is charged for service paid by operating departments based on the actual use of the garage and fuel purchases. The expenses are directly associated with the costs to operate and maintain City vehicles. As an internal service fund, revenues (charges for service) should equal expenses, with any accrued balance each year returned proportionately to the contributing fund.

Our facility is located in the McNulty Creek Industrial Park and jointly owned with Columbia River Fire & Rescue.

Fleet Fund – Summary

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>						
Beginning working capital	55,767	51,431	34,301	16,753		
Revenues						
Charges for services	250,000	250,000	250,000	278,000		
Miscellaneous	-	-	-	-		
Total Revenues	250,000	250,000	250,000	278,000		
Total resources	305,767	301,431	284,301	294,753		
<u>Uses</u>						
Personnel services	185,639	189,222	195,460	202,770		
Materials and services	59,031	65,606	76,600	81,980		
Contingency	-	-	12,241	10,000		
Total uses	244,670	254,828	284,301	294,750		
Net change in fund balance	5,330	(4,828)	(34,301)	(16,750)		
Adjustment	(9,666)	-	-	-		
Ending fund balance	51,431.30	46,603	0	3		

Fleet Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Resources								
015	000	301000	Beginning working capital	55,767	51,431	34,301	16,753	
015	000	384000	Interfund- street	62,500	62,500	62,500	69,500	
015	000	385000	Interfund- water dept	75,000	75,000	75,000	83,400	
015	000	386000	Interfund- sewer dept	37,500	37,500	37,500	41,700	
015	000	387000	Interfund- second dept	37,500	37,500	37,500	41,700	
015	000	388000	Interfund-primary dept	25,000	25,000	25,000	27,800	
015	000	389000	Interfund- storm drain	12,500	12,500	12,500	13,900	
		Current resources	250,000	250,000	250,000	278,000		
		Total resources	305,767	301,431	284,301	294,753		
Uses								
Personnel services								
015	015	401000	Salary	103,680	106,272	108,920	111,660	
015	015	409000	Overtime	-	-	540	540	
015	015	415000	SSI taxes	8,007	8,206	8,520	8,720	
015	015	416000	Retirement	26,222	27,353	28,160	31,220	
015	015	417000	Workers comp	1,992	2,305	2,220	2,340	
015	015	418000	Medical benefits	39,835	39,216	41,180	42,340	
015	015	419000	Disability/life ins	389	409	420	420	
015	015	422000	Longevity	1,800	1,800	1,800	1,800	
015	015	438000	VEBA	2,224	2,143	2,160	2,160	
015	015	449100	Direct labor charge	1,490	1,518	1,540	1,570	
		Total Personnel services	185,639	189,222	195,460	202,770		
Materials and Services								
015	015	454000	Attorney	-	-	-	-	
015	015	455000	Insurance	2,430	2,780	3,220	3,400	
015	015	458000	Telephone expense	1,238	1,216	1,320	1,500	
015	015	470000	Building expense	12,373	13,246	14,000	14,280	
015	015	500000	Information services	282	1,167	1,000	1,000	
015	015	501000	Operating materials & supplies	29,029	31,407	40,000	45,000	
015	015	531000	Gasoline expense	817	459	1,000	750	
015	015	579100	Indirect cost allocation	12,862	15,333	16,060	16,050	
		Total Materials and Services	59,031	65,606	76,600	81,980		
015	015	596000	Contingency	-	-	12,241	10,000	
		Total Uses	244,670	254,828	284,301	294,750		
		Inventory	(9,666)					
015	015	Ending fund balance	51,431	46,603	0	3		

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Water Reserve Fund

Water Reserve Fund

Fund account for \$350,000 of watershed logging revenue from the Water General Fund. The Water System Improvement Reserve will transfer to the City General Fund interest earned until the City General Fund's total cash reserve accumulates to \$350,000. Thereafter, the Water System Improvement Reserve fund will be abolished and all monies remaining will be transferred back to the Water Fund.

In FY 2013-14 City Council rescinded the resolution, returning the funds to the water operating fund and using it as resources to loan to fund a new economic initiative in the City (reference new Economic Development cost center highlighted in the Community Enhancement Fund).

Water Reserve Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>								
016	000	301000	Beginning working capital	350,000	350,000	-	-	
Revenues								
016	000	345000	Interest- state pool	2,027		-	-	
016	000	346000	Interest earnings			-	-	
Total Revenues			2,027	-	-	-		
Total Resources			352,027	350,000	-	-		
<u>Uses</u>								
016	016	692000	Interfund transfer	2,027	350,000	-	-	
Total Uses			2,027	350,000	-	-		
Ending fund balance			350,000	-	-	-		



Water Operating Fund

Water Operating Fund

The Water Fund supports the City's water utility which provides for the delivery of adequate quantities of safe, high quality water to domestic and commercial/industrial water users. The Water Fund's purpose is to operate and maintain the existing Water Filtration Facility, the existing wells and all other facilities and preventative maintenance for all equipment. This Fund is an enterprise fund. It is self-supporting with expenses paid for from its own revenue sources.

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, the budget anticipated rate increases for December 2015 of 2.25%.

Water Operating Fund – Summary

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Resources						
Beginning working capital	1,568,729	1,818,112	1,665,012	1,765,393		
Revenues						
Charges for services	2,662,821	2,851,532	2,909,000	3,118,810		
Interest earnings	17,611	20,338	18,000	20,000		
Watershed logging	689,657	-	-	-		
Miscellaneous	31,399	37,249	20,000	23,820		
Bond proceeds	6,145,813	-	-	-		
Total Revenues	9,547,301	2,909,119	2,947,000	3,162,630		
Total resources	11,116,029	4,727,231	4,612,012	4,928,023		
Uses						
Water Production and Delivery						
Personnel services	685,777	662,850	695,080	745,720		
Materials and services	1,087,806	1,116,812	1,084,020	1,091,610		
Debt service	-	-	-	-		
Transfers	508,750	300,000	465,000	394,000		
Contingency	-	-	214,610	445,900		
Total Water Production and Delivery	2,282,332	2,079,662	2,458,710	2,677,230		
Water Filtration Facility						
Personnel services	206,868	220,460	235,320	237,910		
Materials and services	120,752	113,897	131,680	154,200		
Capital outlay	-	24,900	-	-		
Debt service	6,687,966	503,232	503,000	502,760		
Total Water Filtration Plant	7,015,586	862,489	870,000	894,870		
Total uses	9,297,918	2,942,151	3,328,710	3,572,100		
Net change in fund balance	249,383	(33,031)	(381,710)	(409,470)		
Ending fund balance	1,818,112	1,785,080	1,283,302	1,355,923		
Forestry reserve						
Beginning working capital	-	-	1,000,000	289,092		
Timber Revenue	-	1,394,327	1,230,000	-		
Land Management Expenses	-	-	(75,000)	(50,000)		
Land Acquisition	-	-	(2,000,000)	-		
Total Forestry Reserve	-	1,394,327	155,000	239,092		
Combined ending fund balance	1,818,112	3,179,407	1,438,302	1,595,014		

Water Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>								
017	000	301000						
		Beginning working capital	1,568,729	1,818,112	1,665,012	1,765,393		
		Revenues						
		Charges for Services						
017	000	377000						
		Sale of water	2,662,821	2,851,532	2,900,000	3,116,960		
		Total Charges for services	2,662,821	2,851,532	2,900,000	3,116,960		
017	000	346000						
		Interest earnings	17,611	20,338	18,000	20,000		
		Miscellaneous						
017	000	354000						
		Miscellaneous revenues	17,424	22,758	20,000	23,820		
017	000	362000						
		Engineering fees	50		-	100		
017	000	376000						
		Water connections	4,375	9,575	9,000	1,750		
017	000	379000						
		Sale of gas other dept	9,550	4,916	-			
		Total Miscellaneous	31,399	37,249	29,000	25,670		
017	000	378000						
		Watershed logging	689,657	-	-	-		
017	000	379000						
		Bond proceeds - Debt Refinanci	6,145,813	-	-	-		
		Total Revenues	9,547,301	2,909,119	2,947,000	3,162,630		
		Total Resources	11,116,029	4,727,231	4,612,012	4,928,023		
<u>Uses</u>								
Production and Transmission								
		Personnel services						
017	017	449100						
		Direct labor charge	685,777	662,850	695,080	745,720		
		Total Personnel services	685,777	662,850	695,080	745,720		
		Materials and services						
017	017	454000						
		Attorney expense	7,645	975	5,000	5,000		
017	017	455000						
		Insurance	29,600	33,860	39,170	41,310		
017	017	458000						
		Telephone expense	2,523	1,928	1,000	2,000		
017	017	459000						
		Utilities	33,965	36,901	40,000	40,000		
017	017	472000						
		Lab testing	5,952	9,215	10,000	10,000		
017	017	475000						
		Lease expense	500	779	670	670		
017	017	501000						
		Operating materials & sup.	84,445	80,114	75,000	75,000		
017	017	515000						
		Internal maint exp.	75,000	75,000	75,000	83,400		
017	017	530000						
		Uncollectable accts	25,173	26,481	5,000	12,470		
017	017	531000						
		Gasoline expense	59,070	53,063	-	-		
017	017	546000						
		Watershed logging	53,648	79,791	-	-		
017	017	551000						
		In lieu of franchise	266,282	281,677	290,000	311,700		
017	017	554000						
		Contractual/consult serv.	29,514	21,599	60,300	55,000		
017	017	579100						
		Indirect cost allocation	414,489	415,430	482,880	455,060		
		Total Materials and Services	1,087,806	1,116,812	1,084,020	1,091,610		
		Transfers						
017	017	692000						
		Capital program	58,750	300,000	465,000	394,000		
017	017	692000						
		SDC	450,000		-			
		Total Transfers	508,750	300,000	465,000	394,000		
017	017	596000						
		Contingency	-	-	214,610	445,900		
		Total Production and Transmission	2,282,332	2,079,662	2,458,710	2,677,230		

Water Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Water Filtration Facility								
Personnel services								
017	417	401000	Salary	109,825	114,745	123,320	123,740	
017	417	409000	Overtime	11,087	15,355	16,700	14,960	
017	417	411000	Standby	12,071	12,364	12,340	13,920	
017	417	415000	SSI taxes	10,175	10,885	11,710	11,740	
017	417	416000	Retirement	27,119	29,582	31,630	32,190	
017	417	417000	Workers comp	2,842	3,218	3,400	3,480	
017	417	418000	Medical benefits	28,523	30,040	32,100	33,670	
017	417	419000	Disability/life ins	389	409	420	420	
017	417	422000	Longevity	600	720	720	720	
017	417	438000	VEBA	2,327	1,625	960	960	
017	417	449100	Direct labor charge	1,490	1,518	1,540	1,570	
017	417	471000	PF health	420	-	480	540	
Total Personnel services			206,868	220,460	235,320	237,910		
Materials and services								
017	417	457000	Office supplies	4	234	500	600	
017	417	458000	Telephone expense	6,491	8,109	7,500	7,500	
017	417	459000	Utilities	64,234	66,190	60,180	62,600	
017	417	470000	Building expense	4,645	680	5,000	7,500	
017	417	472000	Lab testing	-	-	1,000	-	
017	417	490000	Professional development	785	1,339	1,500	1,500	
017	417	500000	Information services	65	3,213	2,000	2,000	
017	417	501000	Operating materials & sup.	17,634	14,758	28,000	36,500	
017	417	527000	Chlorine	26,894	19,373	25,000	35,000	
017	417	531000	Gasoline expense	-	-	1,000	1,000	
Total Materials and Services			120,752	113,897	131,680	154,200		
Capital Outlay								
017	417	575000	Equipment	-	24,898	-	-	
Total Capital Outlay			-	24,898	-	-		
Debt Service								
017	417	563000	Principle expense	300,323	367,445	367,000	377,000	
017	417	569000	Interest expense	243,019	135,787	136,000	125,760	
017	417	569000	Debt refinancing	6,144,623			-	
Total Debt Service			6,687,966	503,232	503,000	502,760		
Total Water Filtration Facility			7,015,586	862,486	870,000	894,870		
Total Uses			9,297,918	2,942,148	3,328,710	3,572,100		
Ending fund balance			1,818,112	1,785,083	1,283,302	1,355,923		

Water Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Projected 6-30-2014	Adopted 2014-15	Adopted 2014-15	Adopted 2014-15	Adopted 2014-15
Water Shed Reserve								
<u>Resources</u>								
017	517	301000	Beginning working capital	-	-	1,000,000	289,092	
017	517	378000	Watershed logging	-	1,394,327	1,230,000	-	
		Total Resources	-	1,394,327	2,230,000	289,092		
<u>Uses</u>								
017	517	546000	Watershed logging	-	-	75,000	50,000	
017	517	692000	Transfer - Land Acquisition	-	-	2,000,000	-	
		Total Water Shed Reserve	-	-	2,075,000	50,000		
017	517	Ending Reserve		1,394,327	155,000	239,092		
		Ending fund balance with reserv	1,818,112	3,179,410	1,438,302	1,595,014		

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Sewer Operating Fund

Sewer Operating Fund

The Sewer Fund supports the City's wastewater and storm drain utilities which ensures the safe collection and discharge of wastewater effluent under the requirements of the City's National Pollutant Discharge Elimination System (NPDES) permit. This fund is an enterprise fund meaning it is self-supporting with expenses paid from its own revenue sources. The main source of revenue is from sewer charges, storm charges, and other sewer/storm revenue is provided through service fees and sewer connections.

The infrastructure maintained consists of Collections, Wastewater Treatment Plant – Primary Lagoon and Secondary Lagoon, Pumps (New), and Storm Drainage.

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, the budget anticipated rate increases for December 2015 of 2.25%.

Sewer Operating Fund – Summary

	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>						
Beginning working cap	2,607,144	2,664,534	2,716,144	2,539,996		
Revenues						
Charges for Services	4,422,922	4,617,923	4,582,200	4,687,000		
Interest earnings	22,598	27,478	25,000	25,000		
Miscellaneous	30,675	10,153	1,000	1,000		
Loan Proceeds	1,913,187	390	500	500		
Total Revenues	6,389,383	4,655,945	4,608,700	4,713,500		
Total Resources	8,996,526	7,320,478	7,324,844	7,253,496		
<u>Uses</u>						
Sewer Collections						
Personnel services	776,023	719,223	710,160	723,670		
Materials and services	942,561	881,321	964,410	920,820		
Debt service	2,282,093	363,044	676,494	401,200		
Capital outlay	-	19,533	-	-		
Interfund transfers	662,500	350,000	305,000	395,500		
Contingency	-	-	334,910	328,900		
Total Sewer Collections	4,663,177	2,333,122	2,990,974	2,770,090		
Sewer Secondary						
Personnel services	185,451	171,680	178,360	190,450		
Materials and services	297,133	405,516	422,660	353,460		
Contingency	-	-	192,590	184,300		
Total Sewer Secondary	482,584	577,195	793,610	728,210		
Sewer Primary						
Personnel services	144,039	139,481	137,340	146,930		
Materials and services	192,296	203,669	226,410	230,480		
Total Sewer Primary	336,335	343,150	363,750	377,410		
Sewer Pumps						
Personnel services	119,506	118,618	118,580	125,380		
Materials and services	53,182	64,433	66,440	68,570		
Contingency	-	-	37,000	38,800		
Total Sewer Pumps	172,688	183,051	222,020	232,750		
Sewer - Stormwater						
Personnel services	194,786	195,974	261,950	312,230		
Materials and services	182,423	236,611	287,670	433,990		
Contingency	-	-	109,920	149,200		
Transfers	300,000	525,000	1,037,500	-		
Total Sewer - Stormwater	677,209	957,585	1,697,040	895,420		
Total uses	6,331,993	4,394,102	6,067,394	5,003,880		
Net change in fund balance	57,390	261,842	(1,458,694)	(290,380)		
Prior period adjustment	-	-	-	-		
Ending fund balance	2,664,534	2,926,376	1,257,450	2,249,616		

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
<u>Resources</u>								
018	000	301000	Beginning working capital	2,607,144	2,664,534	2,716,144	2,539,996	
			Revenues					
			Charges for Services					
018	000	381000	Storm drain revenue	738,987	797,264	810,000	826,200	
018	000	382000	Secondary rev. Boise	350,748	331,323	277,000	300,000	
018	000	384000	Sewer Service	3,155,264	3,396,570	3,400,000	3,468,000	
018	000	385000	Sludge disposal charge	176,951	91,551	94,000	91,800	
018	000	386000	Connection charge	972	1,215	1,200	1,000	
			Total Charges for Services	4,422,922	4,617,923	4,582,200	4,687,000	
018	000	346000	Interest earnings	22,598	27,478	25,000	25,000	
			Miscellaneous					
018	000	354000	Miscellaneous revenue	30,675	10,153	1,000	1,000	
018	000	362000	Engineering fees	-		-	-	
			Total Miscellaneous	30,675	10,153	1,000	1,000	
			Loan Proceeds					
018	000	387100	Sewer Lateral Loan repayments	-	390	500	500	
018	000	333000	Loan proceeds	1,913,187		-		
			Total Loan Proceeds	1,913,187	390	500	500	
			Total Revenues	6,389,383	4,655,945	4,608,700	4,713,500	
			Total Resources	8,996,526	7,320,478	7,324,844	7,253,496	

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Uses								
Sewer collections								
Personnel services								
018	018	449100						
		Direct labor charge	776,023	719,223	710,160	723,670		
		Total Personnel services	776,023	719,223	710,160	723,670		
Materials and Services								
018	018	454000						
		Attorney	21,205	4,490	10,000	5,000		
018	018	501000						
		Operating materials & supplies	39,403	25,128	45,000	30,000		
018	018	515000						
		Internal maint expense	37,500	37,500	37,500	41,700		
018	018	530000						
		Bad Debt Write-off	57,289	26,633	5,000	13,870		
018	018	531000						
		Gasoline expense	5,689	2,633	-	-		
018	018	551000						
		In lieu of franchise	315,526	334,430	340,000	346,800		
018	018	554000						
		Contractual/consulting serv	478	23,347	76,100	65,000		
018	018	557000						
		Sewer backup problems	-	-	10,000	10,000		
018	018	579100						
		Indirect cost allocation	465,471	427,160	440,810	408,450		
		Total Materials and Services	942,561	881,321	964,410	920,820		
Debt Service								
018	018	563000						
		Principal expense	296,989	315,277	402,665	350,300		
018	018	569000						
		Interest expense	58,258	43,143	247,280	42,600		
018	018	569100						
		Fiscal agent	14,589	4,625	26,549	8,300		
018	018	569000						
		Debt refinancing	1,912,257	-	-	-		
		Total Debt Service	2,282,093	363,044	676,494	401,200		
Capital Outlay								
018	018	575000						
		Equipment	-	19,533	-	-		
		Total Capital Outlay	-	19,533	-	-		
018	018	692000						
		Transfers - Equipment	147,500		15,000	120,500		
018	018	692000						
		Transfers - Projects	515,000	350,000	250,000	235,000		
018	018	692000						
		Transfer - Contingency Ops	-		40,000	40,000		
018	018	596000						
		Contingency	-		334,910	328,900		
			662,500	350,000	639,910	724,400		
Total Sewer Collections			4,663,177	2,333,122	2,990,974	2,770,090		

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Sewer - Secondary								
Personnel services								
018	019	401000	Salary	214,743	196,009	203,800	212,280	
018	019	409000	Overtime	15,543	18,599	17,760	18,490	
018	019	411000	Standby	13,932	13,289	13,590	15,920	
018	019	415000	SSI taxes	18,633	17,419	18,090	18,970	
018	019	416000	Retirement	57,099	55,052	56,740	63,300	
018	019	417000	Workers comp	4,231	4,830	4,920	5,250	
018	019	418000	Medical benefits	61,241	54,486	57,310	59,250	
018	019	419000	Disability/life ins	729	613	630	630	
018	019	422000	Longevity	600	900	1,320	1,320	
018	019	438000	VEBA	4,595	3,269	2,640	2,640	
018	019	449100	Direct labor charge	28,467	28,154	27,250	30,790	
018	019	449200	Direct labor charge	(235,475)	(221,558)	(226,650)	(239,470)	
018	019	471000	PF health	1,113	618	960	1,080	
Total Personnel services			185,451	171,680	178,360	190,450		
Materials and Services								
018	019	454000	Attorney	233	-	-		
018	019	455000	Insurance	20,270	23,180	26,820	29,240	
018	019	458000	Telecommunication expense	2,791	2,588	3,000	3,060	
018	019	459000	Utilities	2,064	2,219	2,500	2,500	
018	019	470000	Building expense	3,024	3,853	4,100	4,100	
018	019	472000	Lab testing	29,199	26,365	25,500	26,010	
018	019	475000	NPDES permit fees	28,341	29,111	35,000	35,700	
018	019	490000	Professional developments & co	1,237	537	2,000	2,000	
018	019	500000	Information services	3,525	1,339	3,500	2,000	
018	019	501000	Operating materials	21,302	21,635	20,000	20,400	
018	019	513000	Chemicals	-	-	500	500	
018	019	515000	Internal maint expense	37,500	37,500	37,500	41,700	
018	019	531000	Gasoline expense	-	107	1,250	1,250	
018	019	534000	Electrical energy	100,353	95,180	100,000	112,200	
018	019	554000	Contractual/consulting serv	112	102,770	100,000	-	
018	019	579100	Indirect cost allocation	47,182	59,133	60,990	72,800	
Total Materials and Services			297,133	405,516	422,660	353,460		
018	019	596000	Contingency	-	-	192,590	184,300	
			-	-	192,590	184,300		
Total Sewer - Secondary			482,584	577,195	793,610	728,210		

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Sewer - Primary								
		Personnel services						
018	020	449100 Direct labor charge	144,039	139,481	137,340	146,930		
		Total Personnel services	144,039	139,481	137,340	146,930		
		Materials and Services						
018	020	454000 Attorney	237	-	1,000	1,000		
018	020	455000 Insurance	20,250	23,160	26,790	29,210		
018	020	457000 Office supplies	115	242	250	250		
018	020	458000 Telephone expense	2,678	2,585	3,000	3,060		
018	020	459000 Utilities	1,914	1,741	2,500	2,200		
018	020	470000 Building expense	2,836	3,083	4,100	3,770		
018	020	472000 Lab testing	8,503	12,941	20,000	20,000		
018	020	490000 Professional developments & co	1,022	651	2,000	2,000		
018	020	500000 Information services	4,226	1,141	3,500	2,000		
018	020	501000 Operating materials & supplies	19,792	17,760	20,000	20,000		
018	020	515000 Internal maint expense	25,000	25,000	25,000	27,800		
018	020	527000 Hypochlorite expense	28,415	30,436	32,000	38,000		
018	020	531000 Gasoline expense	-	107	1,250	1,250		
018	020	534000 Electrical energy	38,389	36,936	45,000	40,800		
018	020	554000 Contractual/consulting	2,426	15,890	5,000	5,000		
018	020	579100 Indirect cost allocation	36,493	31,997	35,020	34,140		
		Total Materials and Services	192,296	203,669	226,410	230,480		
		Total Sewer - Primary	336,335	343,150	363,750	377,410		
Sewer - Pumps								
		Personnel services						
018	022	449100 Direct labor charge	119,506	118,618	118,580	125,380		
		Total Personnel services	119,506	118,618	118,580	125,380		
		Materials and Services						
018	022	458000 Telecommunications	9,597	9,199	9,000	9,500		
018	022	459000 Utilities	7,767	7,862	8,500	8,500		
018	022	501000 Operating materials & supplies	27,098	32,257	30,000	30,000		
018	022	579100 Indirect cost allocation	8,720	15,115	18,940	20,570		
		Total Materials and Services	53,182	64,433	66,440	68,570		
018	022	596000 Contingency	-	-	37,000	38,800		
			-	-	37,000	38,800		
		Total Sewer - Pumps	172,688	183,051	222,020	232,750		

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2012-13	Actual 2013-14	Adopted 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
Sewer - Stormwater								
		Personnel services						
018	021	449100 Direct labor charge	194,786	195,974	261,950	312,230		
		Total Personnel services	194,786	195,974	261,950	312,230		
		Materials and Services						
018	021	454000 Attorney expense	-	-	2,500	2,500		
018	021	459000 Utilities	-	642	700	700		
018	021	501000 Operating materials & supplies	22,043	18,692	25,000	25,000		
018	021	515000 Internal maint expense	12,500	12,500	12,500	13,900		
018	021	530000 Bad Debt Write-off	4,340	13,841	2,000	4,130		
018	021	551000 In lieu of franchise	73,899	78,610	81,000	82,620		
018	021	554000 Contractual/consulting	-	-	-	20,000		
018	021	579100 Indirect cost allocation	69,641	112,326	163,970	285,140		
		Total Materials and Services	182,423	236,611	287,670	433,990		
018	021	692000 Transfers - Replacement	300,000	525,000	1,037,500	-		
018	021	692000 Transfers - Storm SDC	-	-	-	-		
018	021	596000 Contingency	-	-	109,920	149,200		
			300,000	525,000	1,147,420	149,200		
		Total Sewer - Stormwater	677,209	957,585	1,697,040	895,420		
		Total Sewer Fund expenditures	6,331,993	4,394,102	6,067,394	5,003,880		
		Prior Period Adjustment						
		Unappropriated ending fund balance	2,664,534	2,926,376	1,257,450	2,249,616		



Debt Service Summary

Debt Service Summary

Overview

The City issues debt to pay for long term capital improvements. The number of years the debt is outstanding is less than the useful life of the capital investment. Debt shall not be used for operating purposes.

Debt service appropriations provide for the payment of principal and interest on bonds and notes. The City's outstanding debt at June 30, 2015 are illustrated in the table below and are backed by either dedicated revenues in the enterprise funds or by full faith and credit of the City with the primary funding source from the applicable enterprise or special revenue fund revenues.

Summary of Outstanding Debt As of June 30, 2015							
Debt Issue	Issued	Maturity Date	Original Amount	Interest Rate	Outstanding June 30, 2015	Debt Service FY 15-16*	Notes
Community Enhancement Fund - Economic Development							
Columbia State Bank (Property Acquisition)	Assumed Issue June 2015	4/15/25	1,000,000	3.96%	1,000,000	122,426	Property Acquisition
<i>Subtotal Economic Development Debt</i>					<i>1,000,000</i>	<i>122,426</i>	
Water Fund							
Capital One 2013 Note (Water Refunding)	2013	12/1/29	6,142,000	2.35%	5,540,000	502,760	Refunding of Water Bonds
<i>Subtotal Water Filtration Plant Debt</i>					<i>5,540,000</i>	<i>502,760</i>	
Sewer and Stormwater Fund							
Capital One 2013 Note (Sewer Refunding)	2013	12/1/29	1,912,000	2.35%	1,644,000	173,036	Refunding of Sewer DEQ Loan R80161
Oregon Department of Environmental Quality (DEQ) - State Revolving Fund Loan R80162	2014	3/1/19	522,377	1.25%	465,771	119,742	Fund Wastewater Treatment Facilities Project
Oregon Department of Environmental Quality (DEQ) - State Revolving Fund Loan R80163	Assumed closing for FY 15-16	20 - yr term	4,559,700	2.83% plus .5% fee	3,424,214	-	Fund Inflow and Infiltration Project
Oregon Department of Environmental Quality (DEQ) - State Revolving Fund Loan R06801	2012	9/1/23	2,000,000	0.00% plus .5% fee	1,650,000	108,250	Fund Wastewater Treatment Facilities Project
<i>Subtotal Sewer and Stormwater Facilities Debt</i>					<i>7,183,985</i>	<i>401,028</i>	
City of St Helens Total Debt					13,723,985	1,026,214	

Debt Service Summary

The City fulfills its obligation for continuing disclosure requirements under the Securities and Exchange Commission Rule 15c2-12 by filing its audited financial reports and other disclosures as may be required.

Legal Debt Margin

ORS 287.004 provides a debt limit general obligation bonds of 3% of the real market value of taxable property within the City's boundaries. The City is not at risk of exceeding its legal limit.

Computation of Legal Debt Margin:	Real Market	Assessed
Certified Tax Roll Valuation (FY 14-15)	1,005,298,177	845,882,665
Source: Columbia County Assessor's Office		
Debt Limit Rate	3.00%	
Debt Limit	30,158,945	
Less general bonded debt June 30, 2015	-	
Legal debt margin	30,158,945	
Total net debt applicable to the limit as a percent of debt limit	0.00%	

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Five Year Forecasts
General Fund
Street Fund
Water Fund
Sewer Fund

Five Year Forecasts

Key Assumptions

Revenue

- Property taxes – progress growth from 3% to 4% over period
- Franchise fees – 2.5% to 3% growth per year
- Intergovernmental – Varies – 5% FY 15-16 then 3% growth per year thereafter
- Gas Tax assumes a very modest 1% growth per year
- Licensing and permits – 2% growth per year
- Fines and forfeitures – no growth
- Water rate revenues – assumes a 2.25% rate increase in December 2015 and 2.25% per year for each subsequent year
- Sewer rate revenues – assumes a 2.25% rate increase in December 2015 and 2.25% per year for each subsequent year
- Storm rate revenues – assumes a 2.25% rate increase in December 2015 and 2.25% per year for each subsequent year

Personnel Costs

- Anticipated cost of living increases of 2.5 to 2.8% annually,
- Increase in PERS retirement of 9% in FY 15-16 then paces with cost of living
- Increase in medical costs average 8% increase per year, and

Materials and services

- Overall increases projected at 2 to 3% per year

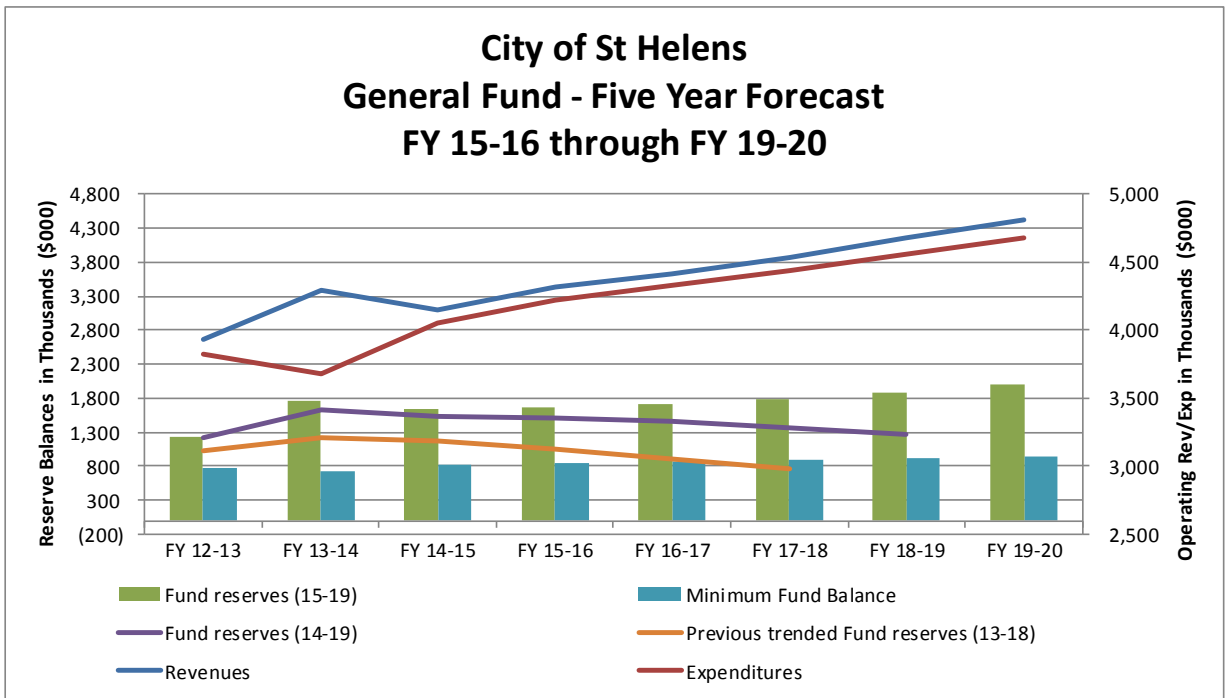
Debt Service

- Water Bonds – anticipate no new debt over this time horizon
- Sewer DEQ Loans – increases progressively each year from \$450,000 to \$738,600 over this period as a result of funding the completion of the I&I project

Capital Outlay

See five year CIP on page 125-126

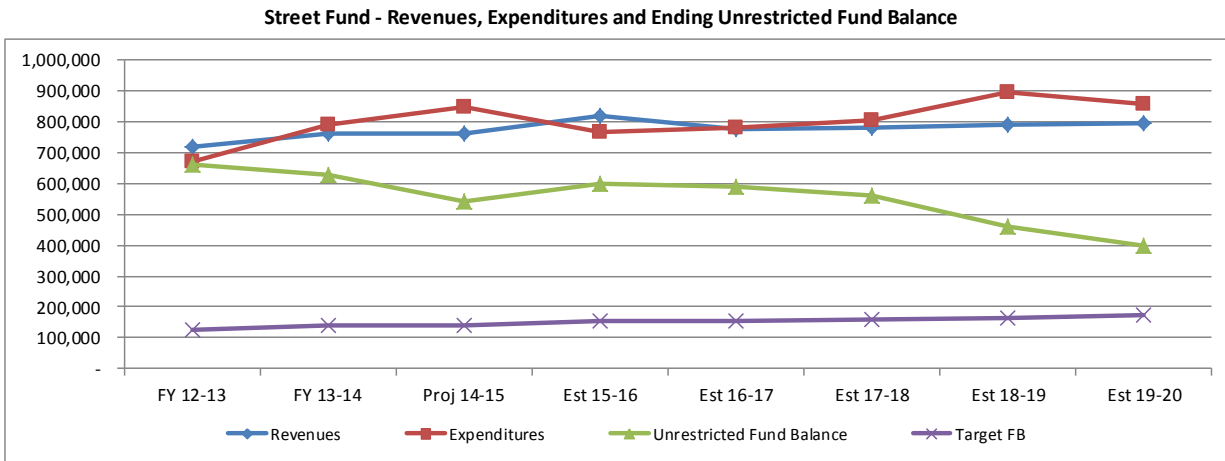
Five Year Forecasts - General Fund



	Historic	Historic	Projected	Forecast				
	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
Revenues	3,928,888	4,295,110	4,145,080	4,315,420	4,409,290	4,538,170	4,671,810	4,814,480
Expenditures	3,817,336	3,680,584	4,056,590	4,224,840	4,322,730	4,436,540	4,554,980	4,678,400
Fund reserves (15-19)	1,217,968	1,766,848	1,628,328	1,656,018	1,717,578	1,794,208	1,886,038	1,997,118
Fund reserves (14-19)	1,217,968	1,632,081	1,523,231	1,500,011	1,457,431	1,372,531	1,275,631	
Minimum Fund Balance	763,467	736,117	811,318	844,968	864,546	887,308	910,996	935,680
Previous trended Fund	1,030,327	1,207,018	1,161,043	1,044,859	909,759	769,359		
Net Activity			88,490	90,580	86,560	101,630	116,830	136,080
Reserve / Operating Expense		48%	40%	39%	40%	40%	41%	43%

Based on the assumptions, the General Fund has capacity to restore some services that were cut since 2008. Please note that since 2008 total work force has been reduced 23.4% overall or a total of 20.16 positions. If you measure positions funded by the General Fund, the reduction was 33.3% or a total of 15 positions. The bottom line is that not all positions identified in the additional funding request (Exhibit A on Budget Message page --) can be filled without drawing on reserves. Any transfers for capital acquisition will result in drawing from reserves (of course on a one-time basis). When weighing what to fund, one must first consider what is the acceptable reserve for the General Fund?

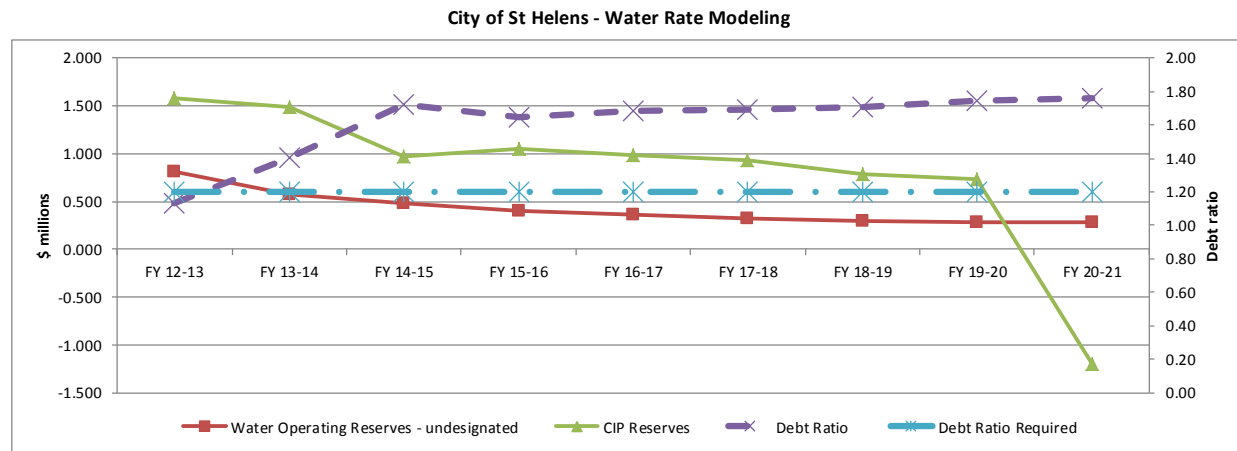
Five Year Forecasts - Streets Fund



	FY 12-13	FY 13-14	Proj 14-15	Est 15-16	Est 16-17	Est 17-18	Est 18-19	Est 19-20
Revenues								
Motor vehicle tax	704,841	741,534	745,700	754,400	761,940	769,560	777,260	785,030
Interest	10,981	12,000	12,000	12,000	10,000	10,000	10,000	10,000
State Grants	-	-	-	50,000	-	-	-	-
Other Revenues	3,572	7,386	2,250	2,250	2,270	2,290	2,310	2,330
Total Revenues	719,394	760,920	759,950	818,650	774,210	781,850	789,570	797,360
Expenditures								
Personal Services	267,099	368,453	314,300	316,340	325,830	335,600	345,670	356,040
Materials and services	366,410	324,202	394,410	446,590	457,750	471,480	485,620	500,190
Capital outlay	38,750	100,000	137,500	2,500	-	-	62,500	-
Total Expenditures	672,259	792,655	846,210	765,430	783,580	807,080	893,790	856,230
Ending Fund Balance	662,175	630,440	544,180	597,400	588,030	562,800	458,580	399,710
percent of operating funds	105%	91%	77%	78%	75%	70%	55%	47%

Revenues have come in greater than anticipated in FY 14-15, the unrestricted fund balance is declining at a much slower rate with the assumption that Gas Tax continues to grow at a modest 1%. Please note that 2011 the State Gas Tax increased helping to extend the life of this fund. Transportation modeling done at the national and state levels show declines in commuting (living and working locally) and increase in alternative fuel vehicles, both very positive attributes, however without alternative fund sources (increase gas tax – migration to road usage model of tax) maintain the existing street infrastructure will become much more difficult. Many Cities have trend toward transportation utility tax to help address these long-term needs.

Five Year Forecasts - Water Fund



Rate increases

Outputs

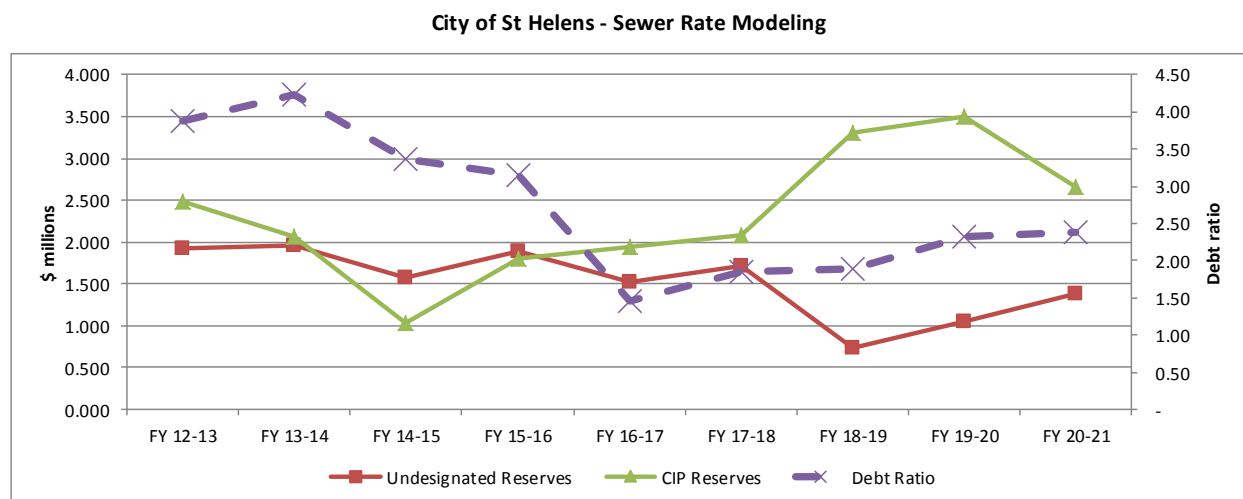
Net Operating Income

Actual FY 12/13	Actual FY 13/14	Projected FY 14/15	Projected FY 15/16	Projected FY 16/17	Projected FY 17/18	Projected FY 18/19	Projected FY 19/20	Projected FY 20/21
15.00%	4.50%	4.50%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%

1,304,080	700,759	862,210	829,106	839,171	843,878	853,535	872,424	875,447
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Under construction

Five Year Forecasts - Sewer Fund



Rate increases

Sewer

Storm

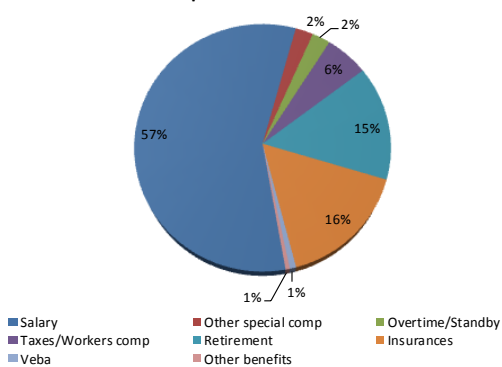
Budgeted FY 12/13	Projected FY 13/14	Projected FY 14/15	Projected FY 15/16	Projected FY 16/17	Projected FY 17/18	Projected FY 18/19	Projected FY 19/20	Projected FY 20/21
7.5%	4.5%	4.5%	0.0%	2.5%	2.5%	2.5%	2.5%	2.5%
9.5%	4.5%	4.5%	0.0%	2.5%	2.5%	2.5%	2.5%	2.5%

Under construction

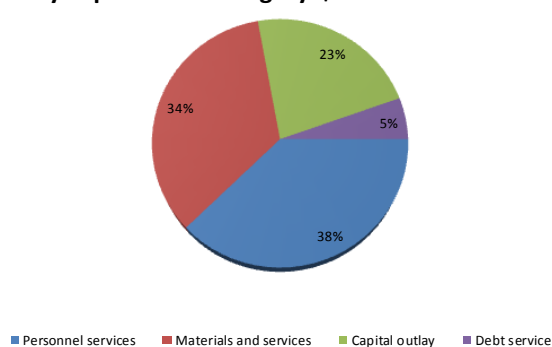


Personnel Services Costs

Personnel Services Costs FY 15-16
\$7.12 million



Proposed FY 15-16 Budget (net)
by Expenditure Category \$16.9 Million



	<u>FY 15-16</u>	<u>FY 14-15</u>	<u>Variance</u>
Personal Services Costs - By Expenditures			
Salaries and wages			
Salary	4,066,870	3,886,720	180,150
Other special comp	164,360	159,110	5,250
Overtime/Standby	169,890	160,350	9,540
Total salaries and wages	4,401,120	4,206,180	194,940
Benefits			
Taxes/Workers comp	403,840	385,690	18,150
Retirement	1,067,440	974,590	92,850
Insurances	1,158,370	1,060,540	97,830
Veba	55,670	54,740	930
Other benefits	37,220	36,020	1,200
Total benefits	2,722,540	2,511,580	210,960
Total personal services	7,123,660	6,717,760	405,900

	<u>FY 15-16</u>	<u>FY 14-15</u>	<u>Variance</u>
Total Approved Budget - By Expenditures			
Personnel services	7,123,660	6,717,760	405,900
Materials and services	4,517,280	4,318,360	198,920
Capital outlay	4,241,400	9,002,250	(4,760,850)
Debt service	1,022,960	1,179,494	(156,534)
Net Budget	16,905,300	21,217,864	(4,312,564)
Internal Services			
Internal Services	1,976,490	1,878,180	98,310
Transfers	1,906,310	5,160,263	(3,253,953)
Contingencies	4,017,550	2,489,502	1,528,048
Unappropriated reserves	9,018,240	6,317,940	2,700,300
Total Requirements	33,823,890	37,063,749	(3,239,859)

Staffing Complement

Divisions	FTE	Position / Job Title	General Fund								IS Administrative Services		
			City Council	Courts	Planning	Police	Library	Parks	Building	Non-Dept	Admin	Recorder	Finance
Administration	1.00	City Administrator	-	-	-	-	-	-	-	-	167,980	-	-
Administration	1.00	Communications Officer	-	-	31,620	-	-	-	3,020	15,920	15,920	7,940	23,880
	1.00		-	-	31,620	-	-	-	3,980	15,920	183,900	7,940	23,880
City Recorder	1.00	City Recorder	-	-	-	-	-	-	-	-	-	117,780	-
City Recorder	1.00	Administrative Assistant	-	-	-	-	-	-	-	-	-	94,130	-
	2.00		-	-	-	-	-	-	-	-	-	211,910	-
Courts	1.00	Court Clerk	-	67,900	-	-	-	-	-	-	-	-	-
Courts	1.00	Legal Assistant	-	84,740	-	-	-	-	-	-	-	-	-
	2.00		-	152,640	-	-	-	-	-	-	-	-	-
Finance	1.00	Finance Director	-	-	-	-	-	-	-	-	-	-	150,680
Finance	1.00	Accounting Tech	-	-	-	-	-	-	-	-	-	-	93,130
Finance	1.00	Office Assistant	-	-	-	-	-	-	-	-	-	-	82,740
Finance	2.00	Utility Billing Specialist	-	-	-	-	-	-	-	-	-	-	165,660
	5.00		-	-	-	-	-	-	-	-	-	-	490,210
Building	1.00	Building Official	-	-	-	-	-	1,450	135,570	-	-	-	-
Building	1.00	Building Secretary	-	-	-	-	-	8,060	56,460	4,030	-	8,060	-
	2.00		-	-	-	-	-	9,510	192,030	4,030	-	8,060	-
Planning	1.00	City Planner	-	-	72,230	3,330	-	3,330	10,560	-	2,220	-	-
	1.00		-	-	72,230	3,330	-	3,330	10,560	-	2,220	-	-
City Council	1.00	Mayor	12,800	-	-	-	-	-	-	-	-	-	-
City Council	1.00	Council President	10,220	-	-	-	-	-	-	-	-	-	-
City Council	3.00	Councilor	25,620	-	-	-	-	-	-	-	-	-	-
	5.00		48,640	-	-	-	-	-	-	-	-	-	-
Library	1.00	Library Director	-	-	-	-	129,030	-	-	-	-	-	-
Library	1.70	Librarian I	-	-	-	-	138,560	-	-	-	-	-	-
Library	1.00	Librarian Tech II	-	-	-	-	78,600	-	-	-	-	-	-
	1.00	PT Library Assistant	-	-	-	-	39,580	-	-	-	-	-	-
	4.70		-	-	-	-	385,770	-	-	-	-	-	-
Police	1.00	Chief of Police	-	-	-	173,430	-	-	-	-	-	-	-
Police	4.08	Sergeant	-	-	-	672,990	-	-	-	-	-	-	-
Police	11.00	Patrolman	-	-	-	1,167,240	-	-	-	-	-	-	-
Police	1.00	Police Records Specialist	-	-	-	94,930	-	-	-	-	-	-	-
	17.08		-	-	-	2,108,590	-	-	-	-	-	-	-
Engineering	1.00	PW Director - Engineering	-	-	-	-	-	390	-	-	-	-	-
Engineering	1.00	Eng Tech II / Lat.Prc	-	-	-	-	-	-	-	-	-	-	-
Engineering	0.25	Engineering Tech II	-	-	-	-	-	-	-	-	-	-	-
Engineering	1.00	Construction Inspector	-	-	-	-	-	-	-	-	-	-	-
	3.25		-	-	-	-	-	390	-	-	-	-	-
Operations	1.00	PW Director - Operations	-	-	-	-	-	470	-	-	-	-	-
Operations	1.00	PW Field Supr/safety	-	-	-	-	-	-	-	-	-	-	-
Operations	1.00	Parks Field Supervisor	-	-	-	-	-	45,680	-	-	-	-	-
Operations	1.00	PW Office Assitant	-	-	-	-	-	-	-	-	-	-	-
Operations	1.00	Collection Operator	-	-	-	-	-	-	-	-	-	-	-
Operations	1.00	WATER SYSTEMS OPER	-	-	-	-	-	-	-	-	-	-	-
Operations	1.00	Utility Plumber	-	-	-	-	-	-	-	-	-	-	-
Operations	1.00	Parks Specialist	-	-	-	-	-	41,500	-	-	-	-	-
Operations	1.00	Utility Craftsman	-	-	-	-	-	-	-	-	-	-	-
Operations	2.50	Seasonal PT	-	-	-	-	-	-	-	-	-	-	-
Operations	2.00	Utility I	-	-	-	-	-	-	-	-	-	-	-
Operations	7.00	Utility II	-	-	-	-	-	35,420	-	-	-	-	-
	20.50		-	-	-	-	-	123,070	-	-	-	-	-
Operations - Fleet	2.00	Mechanic II	-	-	-	-	-	-	-	-	-	-	-
	2.00		-	-	-	-	-	-	-	-	-	-	-
Operations - Wfp	1.00	Water treatment Operator	-	-	-	-	-	-	-	-	-	-	-
Operations - Wfp	1.00	Water Filtration Opr	-	-	-	-	-	-	-	-	-	-	-
	2.00		-	-	-	-	-	-	-	-	-	-	-
WWPT	1.00	WWTP Superintendent	-	-	-	-	-	-	-	-	-	-	-
WWPT	1.00	WWTP Operator IV	-	-	-	-	-	-	-	-	-	-	-
WWPT	1.00	WWTP OPERATOR III	-	-	-	-	-	-	-	-	-	-	-
	3.00		-	-	-	-	-	-	-	-	-	-	-
	70.53		48,640	152,640	103,850	2,111,920	385,770	136,300	205,610	19,950	186,120	227,910	516,090

Schedule continued on next page

Staffing Complement

Divisions	FTE	Position / Job Title	PW			Water Fund		Sewer/Storm Fund					Total
			Engr	Streets	Fleet	Oper	WFF	Collection	Pumps	Second	Primary	Storm	
Administration	1.00	City Administrator	-	-	-	-	-	-	-	-	-	-	167,980
Administration	1.00	Communications Officer	3,980	-	-	-	-	-	-	-	-	-	102,280
	1.00		3,980	-	-	-	-	-	-	-	-	-	270,260
City Recorder	1.00	City Recorder	-	-	-	-	-	-	-	-	-	-	117,780
City Recorder	1.00	Administrative Assistant	-	-	-	-	-	-	-	-	-	-	94,130
	2.00		-	-	-	-	-	-	-	-	-	-	211,910
Courts	1.00	Court Clerk	-	-	-	-	-	-	-	-	-	-	67,900
Courts	1.00	Legal Assistant	-	-	-	-	-	-	-	-	-	-	84,740
	2.00		-	-	-	-	-	-	-	-	-	-	152,640
Finance	1.00	Finance Director	-	-	-	-	-	-	-	-	-	-	150,680
Finance	1.00	Accounting Tech	-	-	-	-	-	-	-	-	-	-	93,130
Finance	1.00	Office Assistant	-	-	-	-	-	-	-	-	-	-	82,740
Finance	2.00	Utility Billing Specialist	-	-	-	-	-	-	-	-	-	-	165,660
	5.00		-	-	-	-	-	-	-	-	-	-	492,210
Building	1.00	Building Official	-	1,450	-	1,450	-	1,450	-	-	-	3,620	144,990
Building	1.00	Building Secretary	4,030	-	-	-	-	-	-	-	-	-	80,640
	2.00		4,030	1,450	-	1,450	-	1,450	-	-	-	3,620	225,630
Planning	1.00	City Planner	19,450	-	-	-	-	-	-	-	-	-	111,120
	1.00		19,450	-	-	-	-	-	-	-	-	-	111,120
City Council	1.00	Mayor	-	-	-	-	-	-	-	-	-	-	12,800
City Council	1.00	Council President	-	-	-	-	-	-	-	-	-	-	10,220
City Council	3.00	Councilor	-	-	-	-	-	-	-	-	-	-	25,620
	5.00		-	-	-	-	-	-	-	-	-	-	48,640
Library	1.00	Library Director	-	-	-	-	-	-	-	-	-	-	129,030
Library	1.70	Librarian I	-	-	-	-	-	-	-	-	-	-	138,560
Library	1.00	Librarian Tech II	-	-	-	-	-	-	-	-	-	-	78,600
	1.00	PT Library Assistant	-	-	-	-	-	-	-	-	-	-	39,580
	4.70		-	-	-	-	-	-	-	-	-	-	385,770
Police	1.00	Chief of Police	-	-	-	-	-	-	-	-	-	-	173,430
Police	4.08	Sergeant	-	-	-	-	-	-	-	-	-	-	672,990
Police	11.00	Patrolman	-	-	-	65,140	-	26,060	-	16,940	15,630	6,510	1,297,520
Police	1.00	Police Records Specialist	-	-	-	-	-	-	-	-	-	-	94,930
	17.08		-	-	-	65,140	-	26,060	-	16,940	15,630	6,510	2,238,870
Engineering	1.00	PW Director - Engineering	-	18,380	790	38,080	790	39,770	390	6,700	6,300	19,690	131,280
Engineering	1.00	Eng Tech II / Lat.Prc	-	-	-	-	-	50,880	-	-	-	-	101,760
Engineering	0.25	Engineering Tech II	-	4,530	-	4,520	-	4,490	-	-	-	4,520	18,060
Engineering	1.00	Construction Inspector	-	10,940	-	32,820	-	38,270	-	-	-	27,340	109,370
	3.25		-	33,850	790	75,420	790	133,410	390	6,700	6,300	102,430	360,470
Operations	1.00	PW Director - Operations	-	28,230	780	57,100	780	43,380	470	780	470	22,640	155,100
Operations	1.00	PW Field Supr/safety	-	12,530	-	46,990	-	34,470	-	-	-	31,330	125,320
Operations	1.00	Parks Field Supervisor	-	22,840	-	17,130	-	17,130	-	-	-	11,420	114,200
Operations	1.00	PW Office Assitant	-	-	-	37,370	-	26,140	-	-	-	11,210	74,720
Operations	1.00	Collection Operator	-	9,340	-	14,000	-	46,670	-	-	-	23,340	93,350
Operations	1.00	WATER SYSTEMS OPER	-	-	-	47,050	-	47,050	-	-	-	-	94,100
Operations	1.00	Utility Plumber	-	-	-	72,740	-	24,240	-	-	-	-	96,980
Operations	1.00	Parks Specialist	-	20,750	-	15,570	-	15,570	-	-	-	10,380	103,770
Operations	1.00	Utility Craftsman	-	43,930	-	21,970	-	21,960	-	-	-	-	87,860
Operations	2.50	Seasonal PT	-	-	-	43,900	-	43,850	-	-	-	-	87,750
Operations	2.00	Utility I	-	32,050	-	41,530	-	47,910	-	-	-	6,420	127,910
Operations	7.00	Utility II	-	111,370	-	188,360	-	194,380	4,790	6,370	4,790	82,930	628,410
	20.50		-	281,040	780	603,710	780	562,750	5,260	7,150	5,260	199,670	1,789,470
Operations - Fleet	2.00	Mechanic II	-	-	201,200	-	-	-	-	-	-	-	201,200
	2.00		-	-	201,200	-	-	-	-	-	-	-	201,200
Operations - Wfp	1.00	Water treatment Operator	-	-	-	-	127,980	-	-	-	-	-	127,980
Operations - Wfp	1.00	Water Filtration Opr	-	-	-	-	108,360	-	-	-	-	-	108,360
	2.00		-	-	-	-	236,340	-	-	-	-	-	236,340
WWPT	1.00	WWTP Superintendent	-	-	-	-	-	45,550	60,760	45,560	-	-	151,870
WWPT	1.00	WWTP Operator IV	-	-	-	-	-	38,210	50,930	38,210	-	-	127,350
WWPT	1.00	WWTP OPERATOR III	-	-	-	-	-	35,970	47,970	35,970	-	-	119,910
	3.00		-	-	-	-	-	119,730	159,660	119,740	-	-	399,130
	70.53		27,460	316,340	202,770	745,720	237,910	723,670	125,380	190,450	146,930	312,230	312,230

Continued from previous page

Compensation Plan FY 2015-16

Position	BU	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Monthly Salary Range							
Summer Labor	** NA	\$0	\$0	\$1,647	\$1,733	\$1,820	
Library Assistant	** AFSCME	\$2,106	\$2,211	\$2,322	\$2,438	\$2,560	
Secretarial/Clerical	** AFSCME	\$2,540	\$2,667	\$2,800	\$2,940	\$3,087	
Library Tech. I	AFSCME	\$2,930	\$3,076	\$3,230	\$3,390	\$3,559	
Parks Utility I	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Receptionist/Utility Billing Specialist	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Utility Billing Specialist	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Office Assistant	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Utility Worker I	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Library Tech. II	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Police Records Specialist	SHPA	\$2,881	\$3,048	\$3,220	\$3,400	\$3,600	\$3,801
Police Support Specialist	SHPA	\$3,126	\$3,282	\$3,447	\$3,619	\$3,800	\$3,990
Bldg/Admin Secretary	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
Planning Secretary	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
Municipal Court Assistant to City Prosecutor	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
Municipal Court Clerk	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
Public Works Office Assistant	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
WWTP Operator I	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
Code Enforcement Officer	SHPA	\$3,085	\$3,307	\$3,530	\$3,750	\$3,969	\$4,193
Accounting Assistant	Non-Rep	\$3,532	\$3,706	\$3,890	\$4,086	\$4,288	
Administrative Assistant	Non-Rep	\$3,532	\$3,706	\$3,890	\$4,086	\$4,288	
Assistant Planner	AFSCME	\$3,517	\$3,693	\$3,878	\$4,072	\$4,275	
Parks Utility II	AFSCME	\$3,627	\$3,808	\$4,001	\$4,200	\$4,409	
Utility Worker II	AFSCME	\$3,627	\$3,808	\$4,001	\$4,200	\$4,409	
Librarian I	** AFSCME	\$3,809	\$4,119	\$4,243	\$4,371	\$4,501	
Communications Officer	AFSCME	\$3,705	\$3,888	\$4,081	\$4,286	\$4,501	
Parks Specialist	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Collections System Operator	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Mechanic II	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Utility Craftsman	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Utility Plumber	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
WWTP Operator II	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Water Systems Operator	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Water System Filtration Operator	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Accounting Tech.	Non-Rep	\$4,131	\$4,334	\$4,551	\$4,778	\$5,016	
Engineering Tech. I	AFSCME	\$4,095	\$4,296	\$4,511	\$4,736	\$4,972	
Water Treatment Operator	AFSCME	\$4,212	\$4,438	\$4,665	\$4,890	\$5,116	
Patrolmen	SHPA	\$3,826	\$4,104	\$4,340	\$4,646	\$4,985	\$5,148
WWTP Operator III	AFSCME	\$4,317	\$4,535	\$4,760	\$5,000	\$5,248	
Detective	SHPA	\$0	\$0	\$0	\$0	\$5,405	
Engineering Tech. II	AFSCME	\$4,554	\$4,781	\$5,019	\$5,272	\$5,536	
PW Construction Inspector	AFSCME	\$4,554	\$4,781	\$5,019	\$5,272	\$5,536	
Field Supervisor/Safety Coordinator	Non-Rep	\$4,706	\$4,927	\$5,159	\$5,406	\$5,659	
Water Filtration Facility Supervisor	Non-Rep	\$4,706	\$4,927	\$5,159	\$5,406	\$5,659	
WWTP Operator IV	Non-Rep	\$4,745	\$4,983	\$5,231	\$5,494	\$5,768	
Engineering Tech - Project Manager	AFSCME	\$5,019	\$5,272	\$5,536	\$5,815	\$6,106	
City Recorder	Non-Rep Mgmt	\$5,225	\$5,486	\$5,758	\$6,040	\$6,341	
City Planner	Non-Rep Mgmt	\$5,225	\$5,486	\$5,758	\$6,040	\$6,341	
Sergeant	Non-Rep Mgmt	\$0	\$0	\$0	\$0	\$6,552	
WWTP Superintendent	Non-Rep Mgmt	\$5,551	\$5,834	\$6,127	\$6,431	\$6,757	
Building Official	Non-Rep Mgmt	\$6,102	\$6,407	\$6,728	\$7,064	\$7,417	
Library Director	Non-Rep Mgmt	\$6,110	\$6,416	\$6,704	\$7,056	\$7,425	
Public Works Engineering Director	Non-Rep Mgmt	\$6,164	\$6,472	\$6,796	\$7,135	\$7,492	
Public Works Operations Director	Non-Rep Mgmt	\$6,164	\$6,472	\$6,796	\$7,135	\$7,492	
Lieutenant	Non-Rep Mgmt	\$6,294	\$6,608	\$6,938	\$7,284	\$7,650	
Finance Director	Non-Rep Mgmt	\$6,801	\$7,140	\$7,496	\$7,873	\$8,264	
Chief of Police	Non-Rep Mgmt	\$7,005	\$7,354	\$7,722	\$8,109	\$8,514	
Public Works Director	Non-Rep Mgmt	\$7,179	\$7,534	\$7,913	\$8,308	\$8,721	
City Administrator	Non-Rep Mgmt	\$7,896	\$8,181	\$8,703	\$9,136	\$9,594	

** Part-time positions in excess of 24 hours per week are represented by AFSCME, while Summer Labor and Part-time staff working less than 24 hours a week are not.



Fiscal Policies

The City of St. Helens is committed to responsible fiscal management through financial integrity, prudent stewardship of public assets, planning, accountability and transparency. The purpose of the Fiscal Policies is to enable the City to achieve and maintain a long-term stable and positive financial condition. These policies are adopted by Council as the basic framework for overall financial management of the City, to guide day-to-day and long range fiscal planning and decision making.

The City of St. Helens' financial goals seek to:

- Ensure the financial integrity of the City.
- Improve financial information for decision makers at all levels.
- Assist policy makers as they contemplate long-term City decisions.
- Guide department managers as they implement policy on a day-to-day basis.
- Demonstrate accountability in the financial operation of the City.
- Provide the financial stability needed to navigate through economic downturns.
- Fully comply with financial related legal mandates, laws and regulations.

To achieve these goals, fiscal policies generally cover areas of revenue management, operating and capital budgeting financial planning and forecasting, investments and asset management, debt management, accounting and financial reporting, reserves and internal controls.

Fiscal Objectives

- I. **Revenue Policies** - Design, maintain and administer a revenue system that will assure reliability, equitability, diversity and sufficient revenue stream to support desired City services.

Fiscal Policies

- a. The City will actively identify and administer funding sources that create a reliable, equitable and diverse revenue stream to shelter the City from short-term fluctuations in any single revenue source and to maintain desired levels of services.
- b. The City will estimate its annual revenues by an objective, analytical process. Revenues will be conservatively estimated in the budget process.
- c. The City will maximize the use of service users' charges in lieu of 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.
- d. The City will consider full costs (operating, direct, indirect and capital) for providing the services, and comparable rates charged by other municipalities of similar size in establishing users' charges (charges, rates, and fees).

- e. The cost for 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,
- f. The City shall pursue an aggressive policy of collecting delinquent accounts. When necessary, discontinuing service, small claims court, collections agencies, foreclosure, liens and other methods of collections, such as imposing penalties, collections and late charges, may be used.

II. Expenditure Policies - Identify priority services, establish appropriate service levels, and administer the expenditure of available resources to assure fiscal stability and the effective and efficient delivery of services.

- a. The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior years.
- b. The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of contingencies. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources to balance the budget shall be avoided.
- c. Expenditures will be regulated through appropriate internal controls and procedures administrated by the City Administrator. The City Administrator must ensure expenditures comply with the legally adopted budget. Each Department Head will be accountable for the administration of his/her department budget to include accomplishing the goals and objectives incorporated into the budget and monitoring his/her department budget for compliance with spending limitations.
- d. All purchases of goods and services must comply with the City's Purchasing Policies, guidelines and procedures and with State laws and regulations. Staff shall use competitive bidding to attain the best possible price on goods and services.

Fiscal Policies

- e. The City Administrator shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.

III. **Reserves / Contingencies Policies** – Maintain the reserves, contingencies, and ending fund balances of the various operating funds at levels sufficient to protect the City’s financial position from emergencies.

- a. The City shall strive to maintain the combination of appropriated contingencies and unappropriated reserves in each of the Operating Funds to equal a minimum of 20% of the operating expenditures or expenses of that fund (excluding debt service, capital outlay, equity transfers, and other reserves).
- b. The City shall establish contingency appropriations for unanticipated expenditures of a nonrecurring nature, unexpected increases in service delivery cost, and/or unexpected reduction to revenue streams. Contingencies should be appropriated within a range of 10% to 20% of operating expenditures.

IV. **Capital Improvement Plan Policies** – Annually review and monitor the state of the City’s capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.

- a. The City will develop a multi-year plan for capital improvements, update it annually and make all capital improvements in accordance with the plan.
- b. The City will maintain its physical assets at a level adequate to protect the City’s capital investment and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.
- c. Capital projects will conform to the following criteria:
 - i. Will be part of an approved City plan;
 - ii. Will be part of an adopted maintenance and/or replacement schedule;
 - iii. Will minimize operating costs; and
 - iv. Will be selected according to the established Capital Improvement Plan.
- d. The capital budget process works in conjunction with the regular operating budget process. CIP projects are flagged as funded or unfunded depending on whether or not the forecasted operating budget can support or fund the project. All funded CIP projects are included in the operating budget for the current budget year.

V. **Capital Asset Management Policies** – The capital assets of the City of St. Helens are property owned in-common by the citizens of our community.

- a. These community assets will not be degraded, given away, or allowed to deteriorate except by action of the City Council.

Fiscal Policies

- b. Funding new long-term capital assets will be the responsibility of the community as a whole and should be funded through general obligation bonds, System Development Charges (SDC) proportionate equity asset share, grants and gifts, or volunteer contributions when appropriate.
- c. The Capitalization threshold used in determining if a given asset qualifies for capitalization are non-consumable assets with a purchase price of \$5,000 or greater and a useful life of more than one year.
- d. The Administrative Services – Finance Division will oversee a physical count/inspection of all capital assets at least on a biennial basis. All additions, deletions, and depreciations of infrastructure will be reported consistent with the requirements of the Government Accounting Standards Board (GASB) Statement Number 34.
- e. Adequate insurance will be maintained on all capital assets.

VI. **Debt Policy** – Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

- a. The City will confine long-term borrowing to capital improvements too large to be financed from current revenues and to avoid depleting the capital reserve funds.
- b. The City will follow a policy of full disclosure on every financial report and bond prospectus.
- c. 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.
- d. The City shall ensure that its debt margins are within the 3% true cash value limitation as set forth in ORS 287.004.
- e. No debt shall be issued for which the City is not confident that a sufficient specifically identified revenue source is available for repayment. The Finance Director shall prepare an analysis of the source of repayment prior to issuance of any debt.

VII. **Accounting, Auditing and Financial Reporting Policies** – Comply with prevailing federal, state, and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

- a. The City shall establish and maintain its accounting system according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards. Promulgated by the Government Finance Officers Association (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
- b. 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.

Fiscal Policies

- c. Full disclosure shall be provided in the financial statements and bond representations.
- d. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with applicable laws and regulations.
- e. Quarterly financial reports showing the current status of revenues and expenditures shall be prepared and distributed to the Council in a timely manner and made available for public inspection.

VIII. Investment Policies – Invest the City’s operating cash to ensure its legality, safety, provide for necessary liquidity, avoid imprudent risk, and optimize yield.

- a. The administration of the City’s funds and the investment of those funds shall be handled as the City’s highest public trust.
- b. Investments shall be made in a manner that will provide the maximum security of principal invested, employing limitations on maturities and diversification of the portfolio while meeting the daily cash flow needs of the City and conforming to all applicable state and City statutes governing investment of public funds
- c. Receipt of a market rate of return will be secondary to safety and liquidity requirements.
- d. Earnings from investments will be used in a manner that best serves the public trust and interest of the local government.

IX. Management of Fiscal Policies – Monitoring compliance and assuring timely updates to fiscal policies.

- a. Fiscal policies and changes in policies shall be approved by the City Council and adopted by resolution.
- b. The Finance Director shall recommend fiscal changes in policy to the City Council. Recommendations shall be accompanied by a report explaining the substantive impact of all recommendations and their impact on the City’s operations, service levels and/or finances.
- c. The Budget Committee shall review the City’s fiscal policies annually.
- d. The City Administrator shall implement fiscal policies and monitor compliance.

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Other Schedules

Other Charts

Inter-fund Transfer Summary

From				To			
Fd	Dept	Acct	Amount	Fd	Dept	Acct	Description
001	110	692000	3,890	009	210	392000	LSTA Grant Residual
001	110	692000	25,000	009	305	392000	General Fund Equipment reserve
009	204	692000	26,500	010	300	392000	McCormick Park Ped Bridge
009	213	692000	55,920	001	000	392000	Building draw from reserve
010	301	692000	500,000	009	209	392000	Interfund Loan - Economic Development
010	303	692000	500,000	009	209	392000	Interfund Loan - Economic Development
011	011	692000	5,500	010	305	392000	Heavy equipment replacement
017	017	692000	325,000	010	303	392000	Water Projects
017	017	692000	69,000	010	305	392000	Heavy equipment replacement
018	018	692000	40,000	009	403	392000	Contingency for PW Operations
018	018	692000	235,000	010	303	392000	Sewer Projects
018	021	692000	120,500	010	305	392000	Heavy equipment replacement
			1,906,310				

Indirect Cost Allocation

What is Indirect Cost Allocation?

The Indirect Cost Allocation Plan 1) identifies the costs of support functions (indirect costs) that are required for departments / divisions to provide city services; and 2) allocates each of the support function costs to all departments / divisions on a reasonable and rational methodology. The overall objective in allocation of shared costs is to better identify the full costs of programs and services being provided and be able to discern cost recovery and targeted subsidies as set by current and future city policies.

Some of the support functions identified are:

- City Council Functions – Provides overall City policies and directions to City departments.
- City Administrator Functions – Oversee and coordinate affairs of the City of St. Helens.
- City Recorder Functions – Record public meetings, processing of public records request, records management, human resources, and website administration.
- Finance Functions - Utility billing and general accounting services (i.e. processing payroll, processing accounts payables, budget preparation, etc).
- Facilities (City Hall/Annex and Shops) – Maintenance of joint facilities that service City Council, Administration, and Public Works staff.
- Public Works Administration Functions – Provides administration to public works department that cover operations and maintenance to water, sewer, storm utilities; maintenance of parks, streets; and maintenance to city owned vehicles/equipment.
- Public Works Engineering Functions – Provides engineering and project management services to City infrastructure projects
- Public Works Operations Functions – Coordination of a pool of staff in the maintenance of wastewater and storm collections, water production and distribution, and facilities maintenance of buildings, grounds and fleet services.

The allocation of support function costs are broken down as follows:

- The City Council, City Administrator, City Recorder and Finance general accounting services are allocated based on the City's Budget.
- Finance utility billing services are allocated to water and sewer utility based on revenue streams derived from billings.
- Facilities are allocated based on FTE housed in each of the facilities.
- Public Works Engineering and Operations functions are allocated based on time surveys conducted of staff annually. The personnel services costs for these divisions are directly charged through this time survey to the specific funds and costs centers. The applicable department overhead (i.e. materials and services that support the work group) is allocated through the indirect cost allocation based on the labor allocation.
- Public Works Administration function is allocated based on departments FTE.

The following table illustrates the total direct labor and indirect costs allocations.

Underconstruction

Glossary

Accrual Basis

Method of accounting recognizing transactions when they occur without regard toward cash flow timing.

Actual

Actual, as used in a fund, revenue, and expenditure summaries within the budget document, represents the actual cost results of operations. This category is presented on a budgetary basis, and thus excludes depreciation and amortization and includes principle payment on debt.

Administration

The group of departments that include City Manager's Office, City Recorder, Human Resources, Finance, and City Attorney's Office.

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.

Assets

Resources having a monetary value and that are owned or held by an entity.

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.

Balanced Budget

A budget in which planned expenditures do not exceed projected funds available.

Balance Sheet

A financial statement reporting the organization's assets, liabilities, and equity activities.

Beginning Working Capital

The beginning working capital is the residual non-restricted funds brought forward from the previous financial year (ending balance).

Bond

A written promise to pay a sum of money, called principle or face value at a future date, called the maturity date, along with periodic interest paid at a specified percentage of principle (interest rate). Bonds are typically used to finance long-term capital improvements.

Budget

Written report showing the local government's comprehensive financial plan for one fiscal year. 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 current and upcoming year.

Budget Calendar

The schedule of key dates, which government follows in the presentation and adoption of the budget.

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 Document

The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.

Budget Message

An explanation, prepared by the Finance Director, of the principle budget items, an outline of the City's experience and its current financial status, and recommendation regarding the proposed budget.

Budget Officer

Person responsible for assembling the budget. For the City of St. Helens, the Finance Director serves this role.

Budget Resolution

The budget is adopted each year by the City Council through passage of a resolution. This budget resolution is the guiding document for compliance with budget law and for any necessary adjustments during the fiscal year.

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 Improvement Project

Expenditures, which result in the acquisition of land, improvements to existing facilities, and construction of streets, sewers, storm drains, and other public facilities.

Capital Outlay

Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or building.

Capital Projects

An object classification which includes major capital improvement projects generally related to Streets, Water, Wastewater, Storm Water systems, and facilities.

CDBG

This stands for Community Development Block Grant, which is a federal grant program administered by the State.

Contingency

The General Contingency is not a fund. It is a line item appropriation within an operating fund. Each operating fund is allowed one appropriation for a general operation contingency. The estimate for general operating contingencies is based on the assumption that in any municipal operating fund; certain unforeseen expenditures will become necessary.

Contracted Services

Services rendered to City activities by private firms, individuals or other government agencies. Example of these services includes engineering, law enforcement, and city attorney services.

Council Expense

Includes cost for food during lunch meetings and other meeting supplies, as well as the cost for Councilors to attend conferences and other meetings at which they represent the City of St. Helens.

Debt Ratio

Total debt divided by total assets and used by Finance to assess fiscal health, internal controls, etc.

Debt Service

The payment of general long-term debt, consisting of principle and interest payments.

Department

A major unit of the City which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation

Expiration in the service life of capital assets attributed to wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

Employee Benefits

Contributions made by a government to meet commitments or obligations for employee-related expenses. Included is the government's share of costs for social security and the various pensions, medical and life insurance plans.

Ending Balance

The residual non-restricted funds that are spendable or available for appropriation at the end of the fiscal year.

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.

Expenditures

The outflow of funds paid for an asset obtained (Requirements) or goods and services obtained regardless of when expense is actually paid. The term applies to all funds.

Fees

Charges for specific services levied by local government in connections with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include business and non-business licenses, fines, and user charges.

Fiscal Management

A government's directive with respect to revenues, spending, reserves, and debt management as they relate to governmental services, programs, and capital investments. Financial policy provides an agreed upon set of principles for the planning and programming of governmental budgets and its funding.

Financial Year

A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The City of St. Helens' fiscal year is July 1 through June 30.

Fixed Assets

Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings and land.

Fleet Maintenance

Cost of maintenance and repairs to city-owned vehicles.

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.

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.

Funding

Provides budgetary resources to cover the total cost of a program or project at the time it is undertaken.

GASB (Governmental Accounting Standards Board)

It is the highest source of accounting and financial reporting guidance for state and local governments.

General Fund

Financial transactions relating to all governmental activities for which specific types of funds are not required are recorded in a General Fund. The fund is used for all receipts not dedicated for a specific purpose.

GIS

Geographic Information Services

Grant

Contributions of cash or other assets from another governmental agency to be used or expended for a specific purpose, activity or facility.

Indicators

A desired output oriented accomplishments which can be measured and achieved within given periods of time. The achievement of the indicator advances the program and organization towards accomplishing goals.

Indirect Charges

Administration costs that are incurred in one fund in support of another operating program.

Indirect Cost Allocation

The allocation of administrative costs that are incurred in one fund in support of another operating program.

Infrastructure

That portion of a city's assets located at or below ground level, including the water system, sewer system, and streets.

Insurance

Payment to insurance services for estimated general liability, property, auto, and employee bond insurance coverage.

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 Revenues

Levied by one government but shared on a predetermined basis with another government or class of governments. An example would be the state liquor tax, which is distributed in part to cities.

Janitorial Services & Supplies

Building custodial services and supplies.

Jury/Witness Fees

Fees incurred by a court case requiring a jury or witness. Fees are paid directly to a juror or witness.

Levy

Gross amount of property taxes imposed on taxable property. The net amount received by a government will be less than the gross levy as a result of delinquent or uncollectable payments or early payments discounts. Budgets are developed on the basis of the projected amount of property taxes receivable.

L.I.D. (Local Improvement District)

The property which is to be assessed for the cost of part of the cost of local improvements and the property on which the local improvement is located.

Local Budget Law

Oregon Revised Statutes (ORS) dictates local budgeting practices. ORS Chapter 294 contains Local Budget Law provisions.

Materials and Services

An object classification which includes contractual and other services, materials and supplies, and other charges.

Miscellaneous (Revenue)

Includes all revenues not specified, such as title fees, copies, tow fees, park reservations, police records, etc.

Mission

Defines the primary purpose of the City and is intended to guide all organizational decisions, policies, and activities (internal and external) on a daily basis.

Municipal Memberships

Cost of memberships on a city-wide basis, such as the League of Oregon Cities.

Net Assets

The equity associated with general government less liabilities.

Non-Operating Budget

Part of the budget composed of the following items: interfund transfers, reserves, contingencies, capital projects, and debt service payments.

Objective

Something to be accomplished in specific, well-defined and measureable terms, and that is achievable within a specific time frame.

ODOT

Refers to the Oregon Department of Transportation.

Operating Budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Revenue

Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Ordinance

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or a constitutional provision, it is the full force and effect of the law within the boundaries of the municipality to which it applies.

Outstanding Debt

The balance due at any given time resulting from the borrowing of money or from the purchase of goods and services.

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.

Program

A group of related activities to accomplish a major service or function for which the City is responsible.

Projection

A projection of the revenue or expenditure as appropriated, to be recognized during the current fiscal period.

Property Tax

Based according to assessed value of property and is used as the source of monies to support various funds.

Proposed Budget

The proposed budget is the one proposed by the Finance Director and is reviewed by the Budget Committee.

Real Market Value

The estimated value of property if sold.

Reserve

An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.

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.

Revenue

Monies received during the year to finance City services. (Such as property taxes, franchise fees, license and fees, charges for services, revenue from other governmental agencies, fines and forfeitures, and transfers.)

Special Assessments

A way to finance a local improvement which allows property owners to pay the City back over time. Special Assessments may be bonded through a special bond or financed internally by the City.

Storm Water

Run-off from rain water which is directed to a separate pipe and drainage system.

System Development Charges (SDCs)

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.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Tax Levy

The total amount of property taxes needed by the City to meet requirements.

Tax Rate

A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

Tax Revenue

Includes property taxes, hotel and motel tax, and state shared revenues.

Telecommunication

Communication operation costs including desk telephones, cell phones, and pagers.

Transfers

An amount distributed from one fund to financial activities in another fund. It is shown as expenditure in the originating fund and a revenue in the reviewing fund.

Unappropriated Fund Balance

An 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.

User Fees

The fees charged for services to the party or parties who directly benefit. Also called Charges for Service.

Working Capital

The amount carried over from year to year. It is based on the difference between estimated revenues to be received and the estimated amount expected to be spent.

WFF or WTP

Water Filtration Facility, aka Water Treatment Plant.

WWTP

Waste Water Treatment Plant.



**2013-14
Adopted Budget Resolutions**

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