



City of St. Helens, Oregon



Adopted Budget 2021/2022



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CAPITAL IMPROVEMENT PLAN

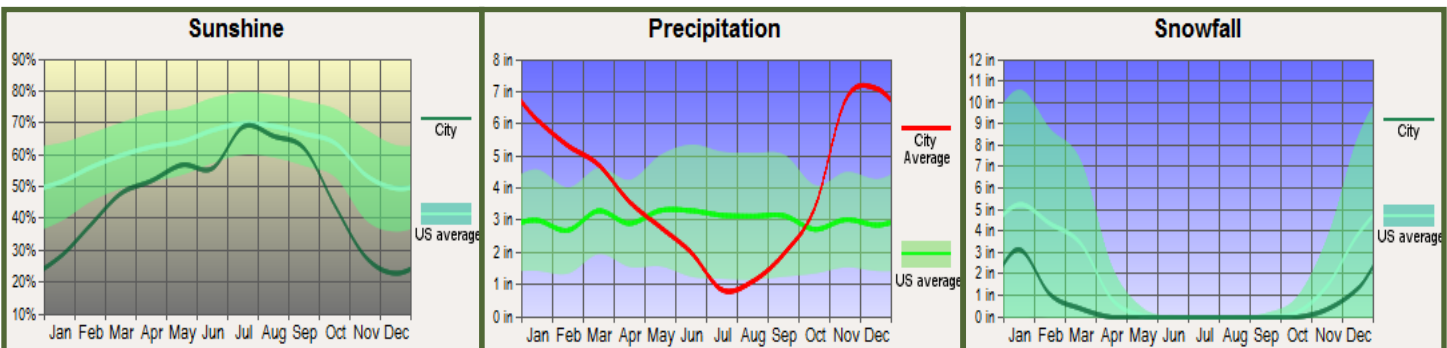
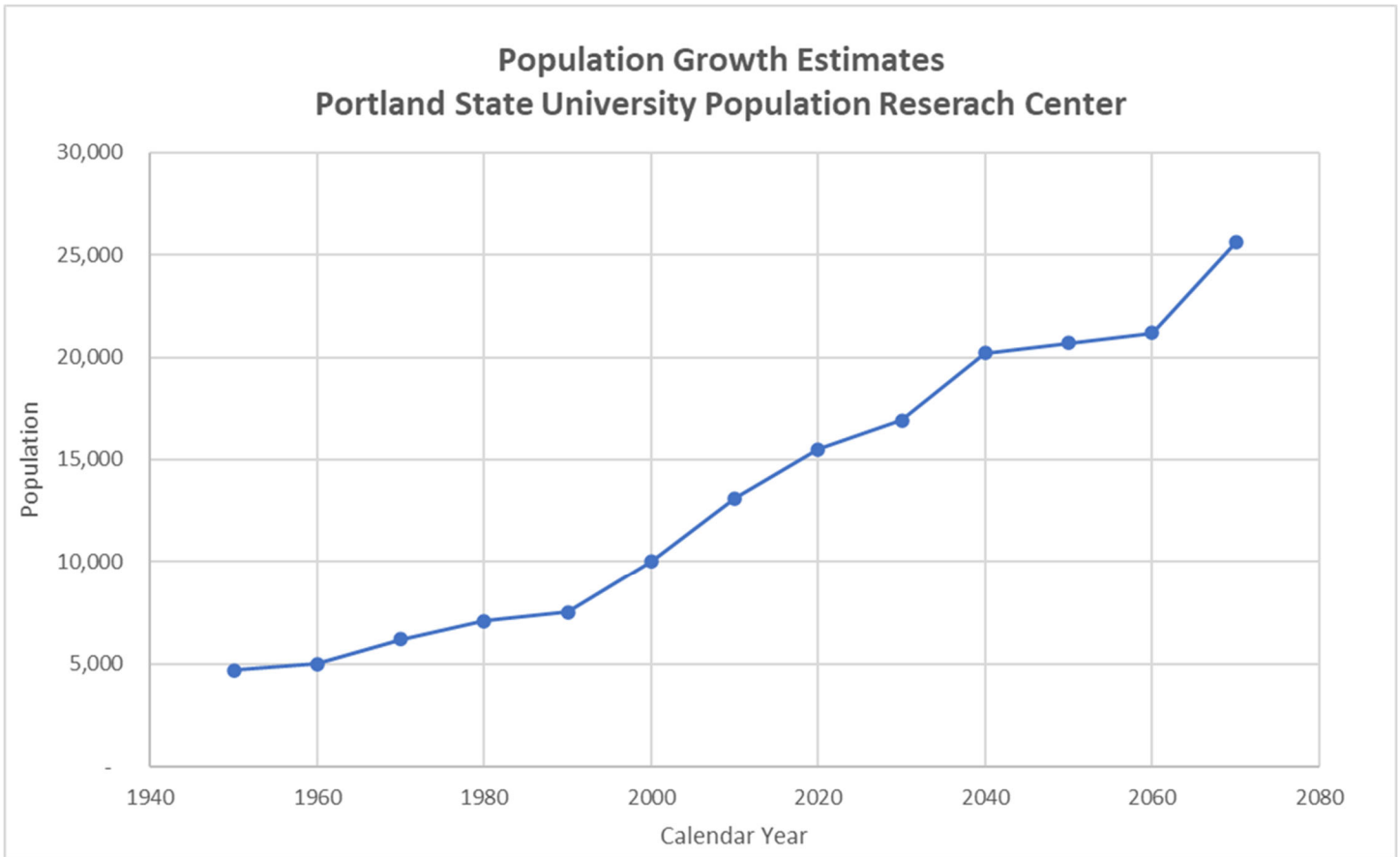
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St. Helens Demographics

The City of St. Helens is the 40th largest city in Oregon and is located within Columbia County. It is approximately 28 miles northwest of Portland and covers an area roughly 5.9 square miles. The City of St. Helens is considered the entrance to Columbia County and is also home of Spirit of Halloweentown, a month-long celebration of Halloween that takes place all around the City in October as well as multiple annual events throughout the year, including July 4th fireworks and December events like the annual tree lighting and Christmas ships passing on the Columbia River.



Percent of Population in the Workforce	Percent of Population With Bachelor's Degree or Higher
57.30%	16.10%

Median Home Value \$244,120	54.50% Of Homes Owned	45.50% Of Homes Rented	Median Household Income \$50,237
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2020 TOP 20 ALL ROLL TYPE TAXPAYERS FOR ST HELENS CITY

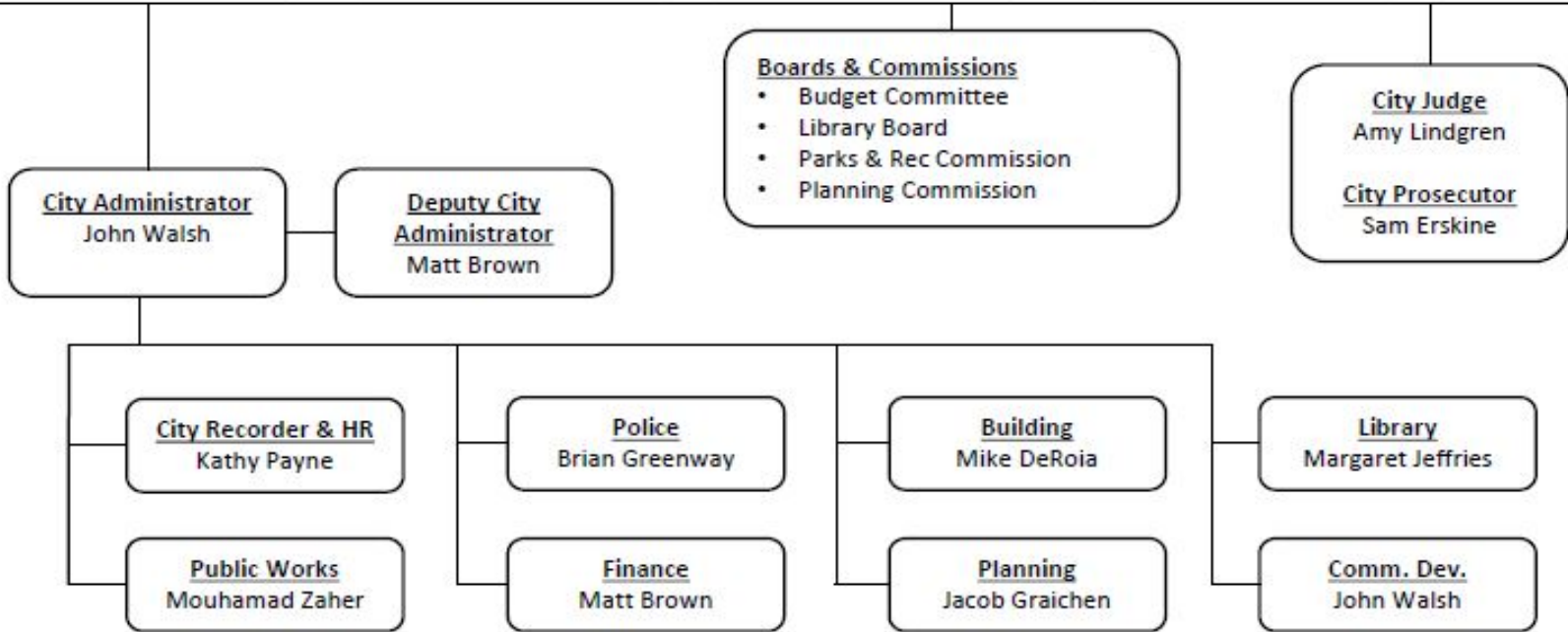
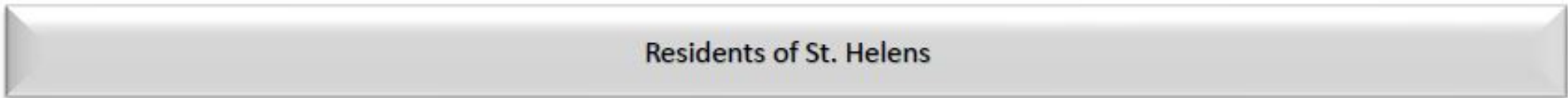
OWNER NAME	TAX AMOUNT	ASSESSED VALUE	REAL MARKET VALUE
CASCADES TISSUE GROUP OREGON	572,127.81	49,974,710	49,974,710
PORTLAND GEN ELEC CO	254,050.05	17,314,000	17,314,000
ARMSTRONG WORLD INDUSTRIES IN	136,293.45	9,288,660	9,288,660
NORTHWEST NATURAL GAS CO	135,491.39	9,234,000	9,234,000
LETICA CORPORATION	133,341.23	9,073,460	9,206,430
PACIFIC STAINLESS PRODUCTS INC	122,436.60	8,344,290	8,344,290
1771COLUMBIABLVD LLC	109,178.02	7,293,020	11,375,780
ORPET	100,712.03	6,863,720	6,863,720
COLUMBIA COMMONS LLC	100,697.56	6,699,370	11,457,750
WAL-MART REAL ESTATE BUSINESS	97,308.65	6,628,840	6,658,360
PORT OF ST HELENS	97,082.25	6,546,280	8,832,860
WESTON INVESTMENT CO LLC	84,313.10	5,718,690	5,836,880
COMCAST CORPORATION	79,190.71	5,397,000	5,397,000
CASCADE TISSUE GROUP- OREGON I	78,716.93	5,364,710	5,364,710
COLUMBIA RIVER PUD	74,891.50	5,104,000	5,104,000
CENTURYLINK	74,495.34	5,077,000	5,077,000
NATIONWIDE HEALTH PROPERTIES	72,012.81	4,907,810	4,907,810
NWM PROPERTIES LLC	70,037.92	4,396,170	4,496,680
ST HELENS ASSETS LLC	65,670.33	4,395,270	7,299,230
ACI REAL ESTATE SPE 127 LLC	62,974.32	4,291,820	4,291,820

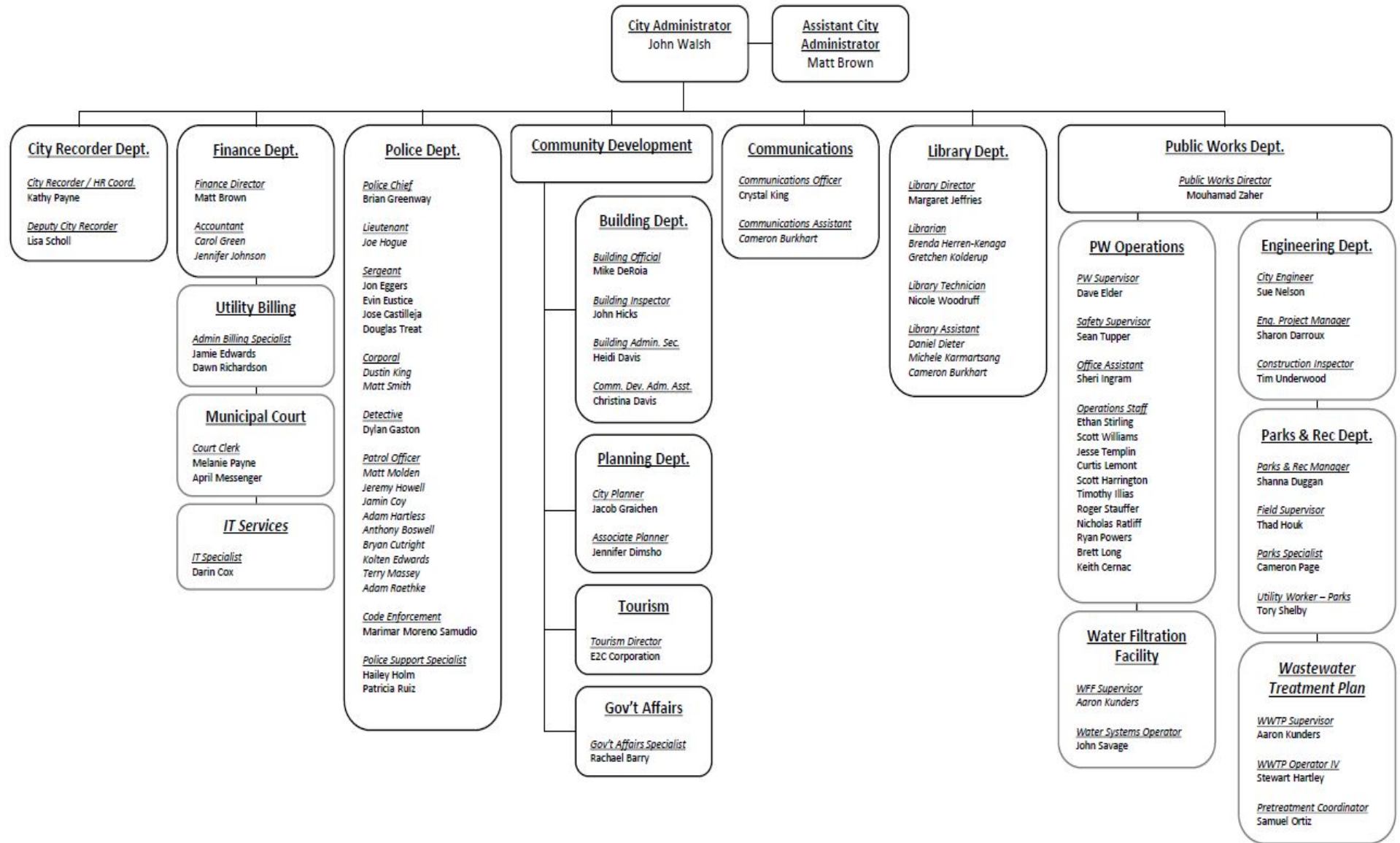
City of St. Helens Map



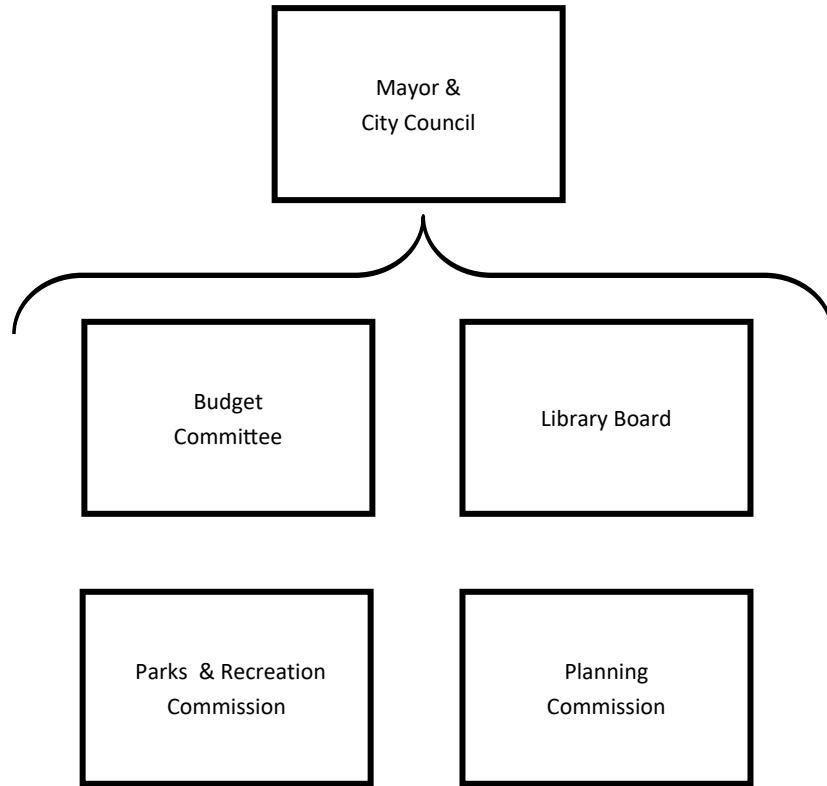
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City of St. Helens Organizational Chart





City Boards and Commissions



Join Us and Help Shape the Future of St. Helens

If you wish to apply for any of the City advisory boards, committees, or commissions, simply complete the application found online. You may apply at any time, as vacancies occur throughout the year. Selection is based on application questions, an interview, and a willingness to serve. The Mayor and City Council appreciate your interest and your aspiration to serve the City of St. Helens.

Budget Committee

<u>Budget Committee</u>		<u>Term Expires</u>
Mayor	Rick Scholl	12/31/2020
Councilor President	Douglas Morten	12/31/2022
Councilor	Patrick Birkle	12/31/2024
Councilor	Stephen Topaz	12/31/2022
Councilor	Jessica Chilton	12/31/2024
Citizen	Clair Catt	12/31/2023
Citizen	Garrett Lines	12/31/2022
Citizen	Michelle Damis	12/31/2023
Citizen	Bill Eagle	12/31/2021
Citizen	Mark Gunderson	12/31/2023

How Does the City Communicate to Residents?

PUBLIC MEETINGS	Find the next public meeting at www.sthelensoregon.gov/meetings
CONTACT US - GENERAL	Contact us through our website at www.sthelensoregon.gov/contact
CONTACT US - DIRECTORY	Find our staff directory at www.sthelensoregon.gov/contact
IN PERSON	Find staff at City Hall, Public Library, Police Department, Recreation Center
WEBSITE	www.sthelensoregon.gov
E-NEWSLETTERS	The City publishes a monthly E-Newsletter, providing important information to residents. Sign up for the E-Newsletter at https://www.sthelensoregon.gov/community/page/newsletters
PRESS RELEASES	The City issues press releases for important information to the Chronicle and Spotlight Newspapers in addition to posting the press releases on our social media accounts of Facebook and Twitter and our website under the News section.
FACEBOOK - CITY	www.facebook.com/cityofsthelens
FACEBOOK - Parks & Rec	www.facebook.com/StHelensPR
FACEBOOK - Library	https://www.facebook.com/StHelensPublicLibrary
FACEBOOK - Police	www.facebook.com/StHelensPD
TWITTER	twitter.com/sthelens
YOUTUBE	www.youtube.com/channel/UCdBj4W1yyMD3j6cbcBzeo2Q
PUBLIC ACCESS CHANNELS	Watch public access programming and government programming on Comcast Channel 29

St. Helens Fund Structure and Descriptions

The City of St. Helens operates with four fund types that are listed and described below. Each category has a specific purpose and funds associated under it as approved by GAAP.

General Fund

The General Fund is the chief operating fund of the local government. This fund reports all of a government's activities unless there is a compelling reason to report an activity in some other fund type. The General Fund operates several departments, such as Administration, City Recorder, City Council, Court, Finance, Police, Library, Parks, Recreation, Building and Planning.

Special Revenue Funds

Often certain revenue sources are set aside for a specific purpose:

- Community Development Operates economic development in the St. Helens community
- Community Enhancement Operates special funding for specific projects
- Streets Operations and maintenance of the street infrastructure

Enterprise Funds

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

- Water Operations and maintenance of City water infrastructure and the Filtration Plant
- Sewer Operations and maintenance of City sewer infrastructure and the Treatment Plant
- Storm Operations and maintenance of City storm drains
- SDC Funds This fund is used for collection of development fees

Internal Service Funds

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

- Equipment Fund This fund is not included in operations in 2021-2022
- Information Systems Maintains the City's IT equipment and replacement schedules
- PW Operations Public Works general operations
- Facility Major Maintenance Major facility maintenance around the City
- Debt Service Fund This fund is used for debt service payments for the City
- Public Safety Fund This fund is used for the Public Safety Facility

St. Helens Accounting Structure

XXX . XXX . XXXXX
100 . 701 . 52009

Fund Number	Dept Number	Rev / Exp Number
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Fund Structure			
Governmental Funds		Proprietary Funds	
General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds
General Fund	Community Development	Streets SDC	IT Services
	Community Enhancement	Water SDC	PW Operations
	Streets	Sewer SDC	Major Maintenance
		Storm SDC	Debt Service
		Parks SDC	Public Safety Fund
		Water	
		Sewer	
		Storm	

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

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

FUND	MAJOR FUND	NON-MAJOR FUND	INCLUDED IN BUDGET
Governmental Fund			
General Fund	X		X
<u>Special Revenue Funds</u>			
Community Development	X		X
Community Enhancement		X	X
Streets	X		X
Proprietary Funds			
Streets System Development Charges		X	X
Water System Development Charges		X	X
Sewer System Development Charges		X	X
Storm System Development Charges		X	X
Parks System Development Charges		X	X
Water	X		X
Sewer	X		X
Storm		X	X
<u>Internal Service Funds</u>			
IT Services		X	X
Public Works Operations		X	X
Major Maintenance		X	X
Public Safety Fund		X	X
Debt Service		X	X

Major funds represent the significant activities of the city and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.	MAJOR FUNDS	PERCENT
	General Fund	25%
	Water Fund	17%
	Sewer Fund	16%
	TOTAL	58%

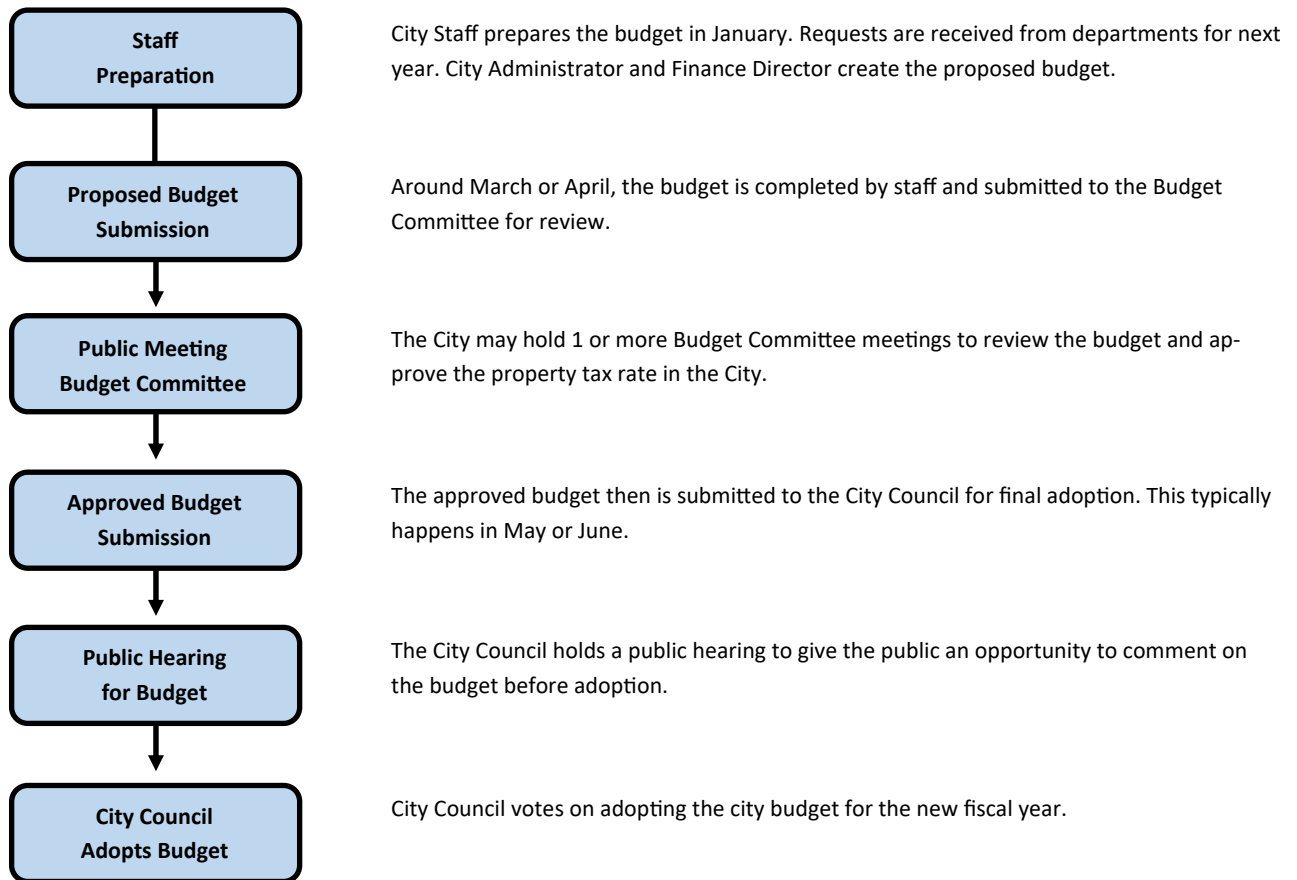
FUNCTION / DEPARTMENT	MAJOR FUNDS						NON-MAJOR FUNDS		
	GENERAL FUND	COMM. DEV.	STREET FUND	WATER FUND	SEWER FUND	STORM FUND	SPECIAL REVENUE FUNDS	INTERNAL SERVICE FUNDS	PROPRIETARY FUNDS
Administration	X								
City Recorder	X								
City Council	X								
Municipal Court	X								
Police	X						X		
Library	X						X		
Finance	X								
Parks	X						X		
Recreation	X						X		
Planning	X						X		
Building	X						X		
Economic Planning		X							
Industrial Business Park		X							
Riverfront		X							
Central Waterfront		X							
Timber		X							
Tourism		X							
Water Distribution				X					
Water Filtration				X					
Sewer Collection					X				
Primary Treatment					X				
Secondary Treatment					X				
Pump Services					X				
Engineering								X	
PW Operations								X	
Arts & Cultural							X		
Housing Services							X		
General Services	X		X				X	X	X

Basis of Budgeting

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

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

City of St. Helens Budget Process



City of St. Helens Budget Public Process

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

2021/2022 - BUDGET BRIEF

Greetings,

St. Helens is growing. We are at a transformational point in the future of our community. For more than a decade the City has been planning programs and projects which will reinvent the St. Helens we know today. The City's community-based planning efforts along with sound fiscal management practices will begin to see these plans turn into reality. Projects such as revitalization of the waterfront property, a new industrial business park, investments in parks and recreation, transportation, a long overdue public safety facility and many other critical projects will transform the City's future.

St. Helens greatest strength is in its people. From a growing community soon surpassing 14,000 to a dedicated staff of more the 70 employees, our strength is found from those that committed to serve and support our community. As part of managing the transformation, the City adopted a bi-annual strategic plan. This plan details specific projects for each department and allows our community to see what we are working on and hold us accountable for accomplishing the identified goals. Nine months into the strategic plan, the City has completed 17 of our identified projects. The strategic plan is built upon the City's adopted Vision and Mission statement which is restated in following:

VISION To provide quality, effective and efficient service to our community

MISSION - Develop and preserve the highest possible quality of life for 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

As we work towards achieving our goals, we encourage community input. The City has several boards and commissions which advise the City Council in their decision-making processes and your thoughts and opinions are encouraged; after all, they work for you and so do we.

In addition to the routine day to day business of the City, you will begin to see progress on a number of major infrastructure projects in the City. These include riverfront redevelopment, industrial business. park development, public safety facility and investments in parks and recreation.

Riverfront Development

The City anticipates infrastructure construction to begin in 2022. This construction would entail extending the roadway and utilities from 1st Street to Plymouth and Strand to 1st Street. This is the first step in development of the Riverfront with plans to continue development once the road and infrastructure is in place. Planning and construction will also begin in 2022 of a boardwalk that will begin at the expanded Columbia View Park along with plans for a larger stage along the waterfront. The boardwalk will eventually extend down the riverfront development and will remain public for our community to use and enjoy.

Industrial Business Park

This City recently complete a parcellization and infrastructure funding plan for the former Boise White Paper Mill site. The City is currently working to develop infrastructure on the site to service the operational needs of the site.

Public Safety Fund Creation

The City Council approved creation of a Public Safety Fund to assist with funding a new much needed Public Safety Facility that will be the new home of our Police Department and Municipal Court. This project will continue planning and design throughout the 2021-2022 FY and construction is anticipated in 2023.

Parks and Recreation

In March 2021, the City entered into an agreement to purchase a property next to the high school. The plan for this building is to be used as the new home for the Recreation Department as well as become a community resource center for St. Helens. The partnership between the City and the school district will leverage the success of the recreation program and we anticipate funding the remainder of the payment for this facility through funds from the Enterprise funds. The City will also continue working to merge Parks and Recreation into one department under Public Works. The City recently hired a Parks and Recreation Manager to assist in this merge and future development of these departments and grow our partnership with the St. Helens School District.

We look forward to working on these projects and many other projects throughout the coming year and hope that you will join in on the progress. It is not going to be easy, it will not be without cost, but it will most certainly be worth it.

Respectfully,

John Walsh, City Administrator

Greetings,

We are pleased to present the 2021/2022 City of St. Helens proposed annual budget to the Budget Committee. The past year has been one for the record books. Fiscal year 2020/2021 will be remembered for the global COVID-19 pandemic that has impacted virtually every aspect of our lives. The way we work, the way we play, shop, and even eat have changed in ways not fully realized. As we move through these difficult and uncertain times this budget reflects a lens of cautious optimism. St. Helens is growing, and while this growth is healthy, so too comes the increased demands for public services. This growth is an opportunity to meet the needs of our growing community and build critical infrastructure and capital projects such as the public safety facility, industrial business park, much needed park improvements, riverfront development, and transportation improvements along with other important projects to advance the city towards a sustainable future.

This budget is constructed upon a platform of sustainability. The proposed budget is a one part of a longer five-year projection to maintain fund balances and keep the City in a strong fiscal condition. As such, revenue projections are estimated lower than anticipated and expenditures more than anticipated. This strategy has served the City well and hopefully will continue to as we work through the impacts of the pandemic.

Fiscal year 2021/2022 will be a period of growth, resiliency and continued strategic planning aimed at meeting the needs of our growing community through a pandemic. We will begin to see many of the City's long term planning efforts coming to life. Advancements on the riverfront, the City's industrial business park, and a much-needed public safety facility will all begin to take form. This is indeed an exciting time to be a part of the St. Helens community.

The following is a summary of changes from the 2020/2021 budget.

Overall City Budget and Personnel Changes

Compared to last fiscal year, the City budget has increased from \$43 million to \$48 million. This increase is not due to a single factor. It is, however, linked to the continued success of departmental management and leadership shown throughout the City to review our current standards and practices to ensure that we are utilizing our resources to the best of our ability. Some smaller revenue increases are anticipated due to development occurring in the city. Property taxes are anticipated to increase by \$200,000 along with licenses, permits, and fees in the General Fund.

As for Personnel, our total staff FTE is actually decreasing from 79.05 to 75.30. This is mainly due to reductions in Recreation and Public Works. The reduction in FTE saw no reductions for regular part-time or full-time employees; instead, the reductions came from reviewing currently open positions that department managers did not feel were presently needed. Conversely, there were increases in some departments. An increase of 1.00 FTE occurred in Administration. This is for a regular part-time (0.50 FTE) communications support specialist along with a part-time (0.50 FTE) Main Street Coordinator. The Recreation Department shows 0.00 FTE. This is because in Fiscal Year 2021-2022, Recreation will merge with Parks with a new manager to oversee operations of both departments. The current Recreation Manager position was transitioned into the Parks FTE which is overseen by Public Works. Currently, the Recreation Department has two grant-funded part-time positions. These positions are included within the Parks & Recreation combined division under the Public Works Department. Planning and Building Divisions both saw an increase of 0.10 FTE (0.20 total). This is part of a reduction of 0.20 to the Engineering Division. The Wastewater Treatment Plant saw a reduction in staffing which was from an unfilled position.

As seen in previous budgets, the City has appropriated a large percentage of funds, especially in our System Development Charge funds. This has been a practice for several years to ensure that if and when matching grants become available or projects become a need, that the City has the ability to use appropriated funds to help capitalize on any opportunities that may come up throughout the year.

Overall, there are no major changes to service levels, fees, or taxes presented in this budget.

Principal Issues

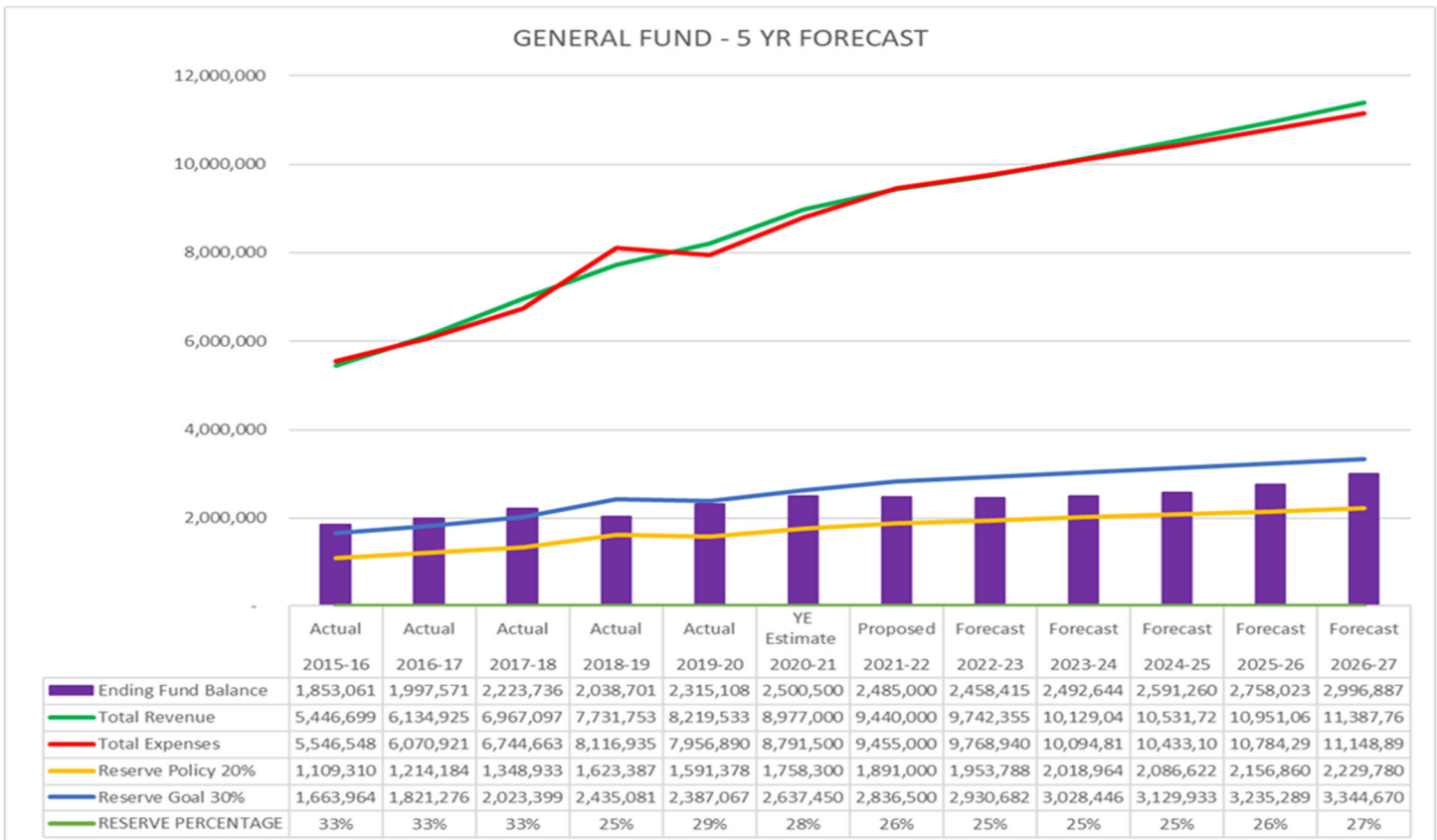
As the City continues to navigate COVID-19, we look forward to continuing to grow and develop our community. With continually changing guidelines from our Governor, our City will continue to pivot the best we can to offer the services that our community is accustomed to. We will continue to work with other community organizations such as the Chamber of Commerce and Columbia County Economic Team to ensure that we are looking out for our local businesses and giving them as many tools as we can to continue to be successful. As the Governor finalizes the State's budget, we continue to work with our local and regional leaders to secure additional support through COVID and for potential grant opportunities to improve our services and infrastructure at the City. We remain cautiously optimistic in our programming for this upcoming year and have built in several pivot opportunities should COVID or any other economic trend hit St. Helens in the coming year. There are a number of legislative issues that the City will work with the League of Oregon Cities to help lobby for and against in regard to what effects may be seen by our community.

General Fund

The General Fund is anticipating a 12% overall increase in revenue. This number includes increases shown in property taxes, charges for services, permits/fees, and also a larger beginning fund balance from the previous year.

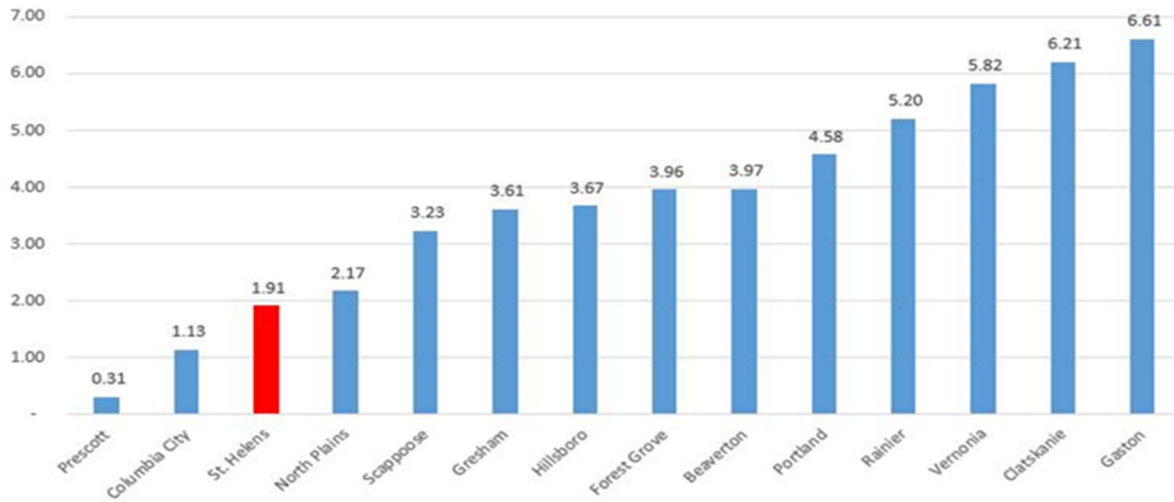
On the expense side of the General Fund, overall Materials and Services are anticipated to increase 2.5% from the previous year and Personnel Services are anticipated to increase 12.6%. This large increase in Personnel Services is mainly due to anticipated PERS rate increases and additional personnel that was previously mentioned in the section above. Over the course of last fiscal year, the City also completed a Compensation and Benefits Analysis for all unrepresented employees. Anticipated changes from that study are included in the proposed budget.

Below you will see a 5-Year Forecast of the General Fund. The green line is Revenue, and the red line is Expenses. The purple bars represent the Ending Fund Balance. The yellow line represents the City's financial policy of keeping at least a 20% reserve in the General Fund. If the purple bars cross below the yellow line, that means that the City is falling below our own financial policies. The blue line represents an administrative goal of a 30% reserve. The 30% reserve goal is not an official fiscal policy but is something we strive for when considering our budget for future years.



Within the General Fund are two main revenue sources: Property Taxes and General Fund Support Services. The property tax rate within the City of St. Helens is one of the lowest in Columbia County at \$1.91 per \$1,000 of assessed value. To forecast future property taxes, the City uses a combination of an estimate property tax amount from Columbia County along with known developments coming online. Over the last seven years, the City has averaged an increase of 4.3% each year. From fiscal year 2013/2014 through 2018/2019, the City saw an average increase of 3.4%. The 2019/2020 fiscal year saw an increase of 9.6%. In the forecast shown above, the City used a 3.8% increase in property taxes in future years.

SURROUNDING COMMUNITIES: PERM. CITY TAX RATES



To help support the General Fund, the City has always been diligent on trying to capture the costs associated with personnel and management among the Enterprise Funds in the City. For example, the Finance Department in the General Fund oversees Utility Billing which employs two individuals in their role of processing utility bills and utility payments. Their associated costs are included in the General Fund Support Services revenue that is shown in the General Fund and the General Fund Support Services (GFSS) charges that are shown in the Enterprise Funds (Water/Sewer/Storm). To forecast this revenue, the City reviews past trend analysis of increased percentages of personnel (wages/benefits) and materials and services. This estimate in the forecast shown above is a 4.5% yearly increase.

Together, these two individual revenues make up about 44% of the General Fund Revenue. The beginning fund balance makes up about 21% of the General Fund’s Revenue.

Internal Service Funds

Community Development –

This fund includes several departments within the City. Its main use is for local economic development. Specifically, these are the Riverfront, Industrial Business Park, and Central Waterfront areas that the City is looking to develop over the next several years. Grant revenue and other revenue are shown here that help fund economic development activities. Other portions of this fund include timber harvesting, which revenue is put directly back into the community to assist with economic development initiatives, along with Tourism that operates solely from event revenue generated and the motel/hotel taxes that are received from businesses in town.

In this upcoming year, the City anticipates making great strides in moving the Riverfront Redevelopment, Central Waterfront Development, and Industrial Business Park forward. We hope to soon finish planning and begin construction on infrastructure needs with the assistance of numerous grants and timber harvesting funds.

Community Enhancement -

This fund is used to help track specific revenue, like grants, that have specific purposes. In the past, it has mainly been used by the Library and Police. It has expanded over the years to now include almost all departments, but most notably Parks and Recreation and Administration. This fund was used mainly last year for COVID Funds received from the State of Oregon for assistance.

Street Fund –

This fund remains largely unchanged from previous years. There is a slight reduction in Personnel Services, which is due to changes in Public Works staffing. The debt service payment which is from the Street LED Project completed in 2017 is now being transferred to a debt service fund where the payment is made.

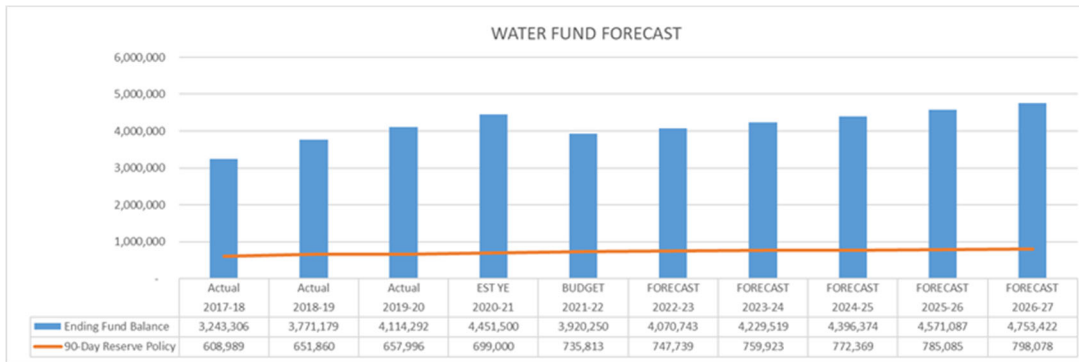
System Development Charge Funds

The SDC funds are always budgeted to spend all available funds. The reason for this budgeting method is that it is unknown what SDC-eligible projects may become available from grant requests throughout the fiscal year or pending projects that may become readily available to accomplish. To ensure that SDC funds are available in these cases, the City always appropriates 100% of the usage to ensure that funds are available when needed.

Enterprise Funds

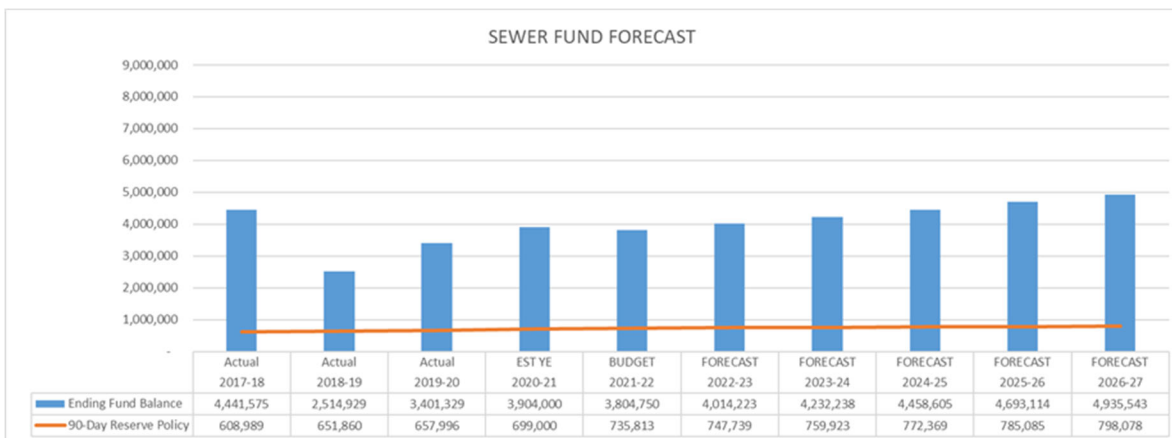
Water Fund –

The graph shown below is the Water Fund’s 5-Year Forecast. The orange line represents the 90-Day Reserve Financial Policy that the City adopted for all Enterprise Funds. As you can see, the Fund is relatively healthy as the blue bars represent the Ending Fund Balance. The City is expected to complete a new Water Master Plan that will outline projects over the next 7-10 years based on current development trends. The City anticipates that for all City projects, these will be paid for in cash through the Water and Water SDC Funds that are available. In Fiscal Year 2021-2022, the City does not show anticipated Water rate changes; however, the forecast does include a 1.5% development growth in the customer base.



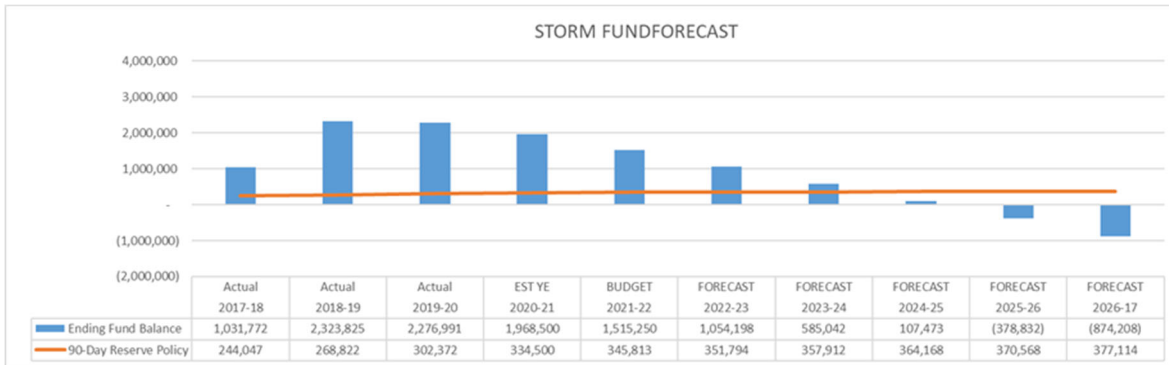
Sewer Fund -

The graph shown below is the Sewer Fund’s 5-Year Forecast. The orange line represents the 90-Day Reserve Financial Policy that the City adopted for all Enterprise Funds. As you can see, the Fund is relatively healthy with the blue bars representing the Ending Fund Balance. The City is due to complete a Sewer Master Plan that will encompass a new set of projects based on current development trends over the next 7-10 years. The City anticipates using available cash in the Sewer and Sewer SDC Funds for these projects. No sewer rate increases are anticipated in the forecast; however, as with the Water Fund, an anticipated 1.5% growth in the customer base is represented in the forecast.



Storm Fund -

The graph shown below is the Storm Fund’s 5-Year Forecast. The orange line represents the 90-Day Reserve Financial Policy that the City adopted for all Enterprise Funds. In contrast with Water and Sewer, the Storm Fund continues to struggle in future years, specifically looking at 2024-2025 and beyond. Currently, the City is going through a new master plan for the Storm Fund to help address issues. A recommendation will be made to the City Council with steps to take to ensure that the City never gets to the point of going below the 90-Day Reserve Policy and to ensure that the fund is healthy enough to take on future storm projects that exist in our community. The Storm Fund has had this “future issue” for the last four years after it was separated from the Sewer Fund. The City continues to make small adjustments to ensure that the fund continues to have reserves for at least 2-3 years until the City’s new Storm Master Plan is completed and the City Council has the needed information to make decisions on how best to move forward.



Internal Service Funds

Equipment Fund -

Administratively, the City will discontinue the use of the Equipment Fund in this upcoming fiscal year. The Fund Balance available will be transferred to another internal fund (704 – Major Maintenance) for City use in the future for large equipment purchases or other improvements. Personnel Service costs will shift to the Public Works Operations Fund and Department along with the corresponding Materials and Services costs that have previously been shown in this fund. Due to Oregon Budget Law, this fund will appear in the budget book until the 2024-2025 fiscal year but will remain with no funds or activity. The reason for this change is to consolidate the number of funds and divisions that are under the Public Works Department.

IT Fund -

The IT Fund largely remains unchanged. There is an increase in contingency due to expected unspent funds from the 2020-2021 fiscal year. The City holds funds within contingency in case of emergencies. IT staff will continue upgrades throughout the system as it looks to rebuild the IT infrastructure for the City in response to an IT incident that happened in early 2020. A new IT service provider was brought on after the incident along with additional computer services for tracking and managing all City devices to ensure another incident does not happen again.

Public Works Operations Fund –

The Public Works Operations Fund is now home to three departments: Public Works Administration, Engineering, and Operations. With the addition of a new Public Works Director, a new department was created to track Administration costs. This is shown in the budget as Department 730 within this fund. The Engineering Division shows a decrease in Materials and Services, which stems mainly from \$75,000 being spent in 2020-2021 for a new aerial map of the City of St. Helens. Within the Operations Department, there is a smaller budgeted amount for Personnel Services, which stems from a reduction of unfilled positions and ending temporary positions. The Materials and Services budget for Operations shows an increase which stems from the transfer of expenses from the Equipment Fund being added into the Operations Fund.

Major Maintenance Fund –

The Major Maintenance Fund will see a large increase that is shown in the Transfers line item. \$412,000 is coming in from the Equipment Fund and an additional \$300,000 from the Water Fund and Sewer Fund of excess revenue to be used for City development projects. Some major projects that the City anticipates in the next fiscal year is to continue park improvements, the final payment for a property located at 2625 Gable Road which will become the new home for the Recreation Division, along with continued planning for a new Public Safety Facility and finishing improvements to Campbell Park.

Debt Service Fund –

This is a new fund for the 2021-2022 fiscal year. The revenue shown is transfers from the Enterprise Funds along with the debt service payment shown in the Expenses.

Public Safety Fund –

This is a new fund for the 2021-2022 fiscal year. The City Council is considering the creation of a Public Safety Fund which will hold the funds for the design and construction of a new Public Safety Facility. This fund will ensure transparency and appropriate use of the funds collected for the purpose of public safety.

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

Respectfully,

John Walsh, City Administrator
Matthew Brown, Budget Officer

www.sthelensoregon.gov

CITY OF ST. HELENS STRATEGIC PLAN 2020-2022

About this Plan

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

Our city is growing rapidly. We have welcomed over 2,400 new neighbors since our last strategic plan 15 years ago. Today we serve close to 14,000 residents and are poised to grow rapidly in the next decade.

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

This approach keeps us transparent and holds us accountable to focusing resources on strategies that best serve the needs and aspirations of our community. In the coming years we will need support and partnership from all across our community to further St. Helens' continued livability, smart growth and prosperity. Please read the work plan, ask questions and share your input so that we can continue our progress together. Every six months, during City Council Work Sessions, these action plans are reviewed and updated between department managers and the City Council to ensure that everyone is staying on track. New projects may be added by the City Council at any time and the intention of this Strategic Work Plan is to create a living document that any person can find, read, and understand enough to ask any questions about what current projects the City is working on.

Goals - Tac. cs - Projects

The Strategic Plan is outlined with our main objectives, then identified tactics to achieve those objectives. Under certain tactics, you will see specific projects that have been identified by City Council and have been approved to move forward with estimated date of completion. Each project also has a written "action sheet" that gives a basic overview of the project, strategic steps to completion, and any barriers that might cause the project to be delayed from the completion date. Each project's sheet is available on the links below and will be updated as changes happen with the City.

Strategic Plan Content

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

Action Plans and Strategies for Completion of Projects

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

City Council Vision - Mission - Goals

Vision

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

Mission

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

Provide a safe and healthy environment within a sound economic framework

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

GOAL AREA 1 EFFECTIVE AND EFFICIENT ORGANIZATION

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

GOAL AREA 2 COMMUNITY AND CIVIC ENGAGEMENT

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

GOAL AREA 3 LIVABLE AND SAFE COMMUNITY

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

GOAL AREA 4 ECONOMIC DEVELOPMENT

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

GOAL AREA 5 LONG TERM PLANNING

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

GOAL AREA 1 – EFFECTIVE & EFFICIENT ORGANIZATION		DEPT	CURRENT STATUS
Objective	Create and Maintain an Effective Organization		
Tactic	Review City Goals & Objectives to Prioritize City Projects		
Tactic	Maintain a Balanced and Sustainable Budget		
Tactic	Attend Opportunities in Professional Development		
Tactic	Review City Organizational Structure		
Project	Update Council Roles/Rules/Responsibilities	Admin	In Process
Project	Update/Review Internal Organizational Chart	Admin	COMPLETED
Project	Review all Job Descriptions for FLSA Updates	Admin	COMPLETED
Project	Create On/Off Boarding Process for Internal Employees	Admin	COMPLETED
Project	Create On/Off Boarding Process	Admin	COMPLETED
Project	Review Rules/Roles for City Commissions and Boards	Admin	In Process
Tactic	Attend Regional Meetings and Represent the Community		
Objective	Recruit and Retain Talented Staff		
Tactic	Review Wage & Benefits with Comparable Cities		
Project	Update Personnel & IT Policies	Admin	COMPLETED
Objective	Maintain a Professional and Effective City Council		
Tactic	Provide Support and Guidance for Commissions		
Project	Review Job Descriptions for Commission Support	Admin	COMPLETED
Tactic	Attend Professional Development Trainings		
Project	Media Training for Council and Commissions	Admin	In Process

GOAL AREA 2 – COMMUNITY AND CIVIC ENGAGEMENT		DEPT	DONE BY	CURRENT STATUS
Objective	Be Responsive to Community Needs			
Objective	Expand Communication Efforts			
Tactic	Encourage & Build Collaboration with Organizations			
Project	Create a Strategic Communications Plan	Admin		In Process
Objective	Expand Civic Participation			
Tactic	Explore Opportunities to Enhance Civic Participation			
Project	Recreation Community Meeting Nights	Rec		COMPLETED
Project	2020 Community Survey	Admin		COMPLETED

GOAL AREA 3 – LIVABLE AND SAFE COMMUNITY		DEPT	CURRENT STATUS
Objective	Create and Maintain a Safe Community		
Tactic	Improve Safety throughout the Community		
Project	North Vernonia Sidewalk Installation	PW	In Process
Project	5 th Street Trail Grant Project	Planning	COMPLETED
Project	Safe Routes to School – Col. Blvd. from Gable-Sykes	PW	COMPLETED
Project	Develop/Improve Internal Police Operations	PD	COMPLETED
Project	Decrease Crime Incidents by 5%	PD	In Process
Project	Increase Traffic Safety and Reduce Traffic Accidents by 5%	PD	In Process
Objective	Maintain Safe and Inviting Public Services and Facilities		
Tactic	Improve Public Services and Facilities		
Project	Build/Create a Financially Stable Rec Program	Rec	COMPLETED
Project	Campbell Park Improvement Grant Project	PW	In Process
Project	Godfrey Park Improvement Project – New Installations	PW	In Process
Project	McCormick Park Improvement Project – New Installations	PW	In Process
Project	Gable Road Improvement Project – Sidewalk & Widening	PW	COMPLETED
Project	Creation of a Makerspace Lab	Library	COMPLETED
Project	Columbia Center Improvements – Building Updates	Library	COMPLETED
Project	Replace Steel Water Mains – Tualatin, Little, N. 11 th	PW	In Process
Project	Water Main Replacement – N. 7 th , N. 9 th , N. 11 th	PW	COMPLETED
Project	Gable/Old Portland Rd. – Hwy 30/Milton Creek Bridge	PW	In Process
Project	Utility Billing & Court Building Improvement - Facade	Admin	COMPLETED
Project	CDBG Grant - Columbia Pacific Food Bank Renovation	Planning	In Process

GOAL AREA 4 – ECONOMIC DEVELOPMENT		DEPT	CURRENT STATUS
Objective	Develop Policies and Programs to Promote Economic Development		
Tactic	Review Policies to Promote Economic Development		
Project	Update Business License Codes/Rules/Forms	Finance	COMPLETED
Project	Update Website for Businesses (Current and New)	Finance	COMPLETED
Project	Code Amendment – Housing / State Mandates	Planning	COMPLETED
Project	E-Permitting Installation	Building	COMPLETED
Project	Digitized Aerial Imaging	Public Works	In Process
Project	City Operated Utility – Fiber Connection	Admin	In Process
Tactic	Review Process throughout Community Development		
Objective	Develop City Owned Property for Development		
Tactic	Create an Industrial Park Development Plan	Community Dev.	In Process
Tactic	Create an Industrial Park Development Plan	Community Dev.	In Process
Tactic	Create a Central Waterfront Development Plan	Community Dev.	In Process
Tactic	Create a Riverfront District for Development Plan	Community Dev.	In Process
Objective:	<u>Develop Urban Renewal Agency for Economic Development</u>		
Tactic:	Create and Maintain Urban Renewal Agency		
<i>Project:</i>	<i>Update Financial Model for URA</i>	Planning	COMPLETED

GOAL AREA 5 – LONG TERM PLANNING		DEPT	CURRENT STATUS
Objective	Maintain Effective Master Plans and Facility Plans		
Tactic	Create and Maintain Enterprise Master Plans		
Project	Update Sewer Master Plan	Public Works	In Progress
Project	Update Storm Master Plan	Public Works	In Progress
Project	Update Water Master Plan	Public Works	In Process
Project	Update Parks Master Plan	Planning	Not Started
Project	Police Facility Plan	Admin	In Process
Objective	Maintain Reserves for Major Equipment Replacement		
Tactic	Build and Maintain IT Infrastructure for City Operations		
Project	IT Infrastructure Upgrades at all City Facilities	Finance	In Process
Objective	Maintain City Municipal Code to Guide/Enforce City Policy		
Tactic	Identify Potential Changes/Updates to Municipal City Code		
Project	Flood and Accessory Structures Code Amendments	Planning	In Process
Project	Floating Structure Code Amendments	Building	In Process
Project	Building Code Enforcement Process Review	Building	In Process

Personnel Requirements Summary

<u>DEPARTMENT</u>	<u>FY 12/13</u>	<u>FY 13/14</u>	<u>FY 14/15</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>FY 17/18</u>	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>FY 21/22</u>
Administration										
Admin	1.00	1.00	1.00	2.00	2.00	2.00	3.00	4.00	3.00	4.00
Recorder	4.20	4.00	4.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Court	2.00	2.00	2.00	2.00	2.00	2.15	2.00	1.60	2.00	2.00
Finance	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Utility Billing	3.00	3.00	3.00	3.00	3.00	3.00	2.50	2.40	2.00	2.00
Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.50	1.00	1.75	0.00
Building	1.00	1.00	1.00	2.00	2.50	2.50	2.00	2.00	2.40	2.50
Planning	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.40	2.50
Library	5.20	5.46	5.29	5.30	5.50	5.50	6.00	6.00	6.30	6.30
Police	20.00	19.00	19.00	19.08	19.00	20.00	21.50	23.00	23.00	23.00
Public Works										
Engineering	5.80	4.00	3.25	3.25	3.25	3.25	3.25	3.00	3.20	3.00
PW Ops	18.00	17.00	17.00	18.00	18.00	14.00	14.00	15.00	15.00	14.50
Parks & Rec						4.00	4.00	4.00	4.00	4.50
WFF	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Fleet	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
WWTP	4.00	4.00	4.00	3.00	3.40	3.40	4.00	4.00	4.00	3.00
Total FTE	72.20	68.46	67.54	68.63	69.65	70.80	73.75	78.00	79.05	75.30

FY 2021-2022 Personnel Changes:

- Administration: 0.50 FTE for PT Communications staff. 0.40 FTE for PT Main Street Coordinator
- Recreation: Combined now with Parks & Recreation under Public Works
- Planning/Building: Re-allocating 0.20 from Engineering into Building/Planning Departments.
- Public Works: Reduction of 0.20 in Engineering from re-allocation to Building/Planning Departments
 Reduction in Public Works Operations (unfilled positions)
 Parks combines with Recreation. Removal of unfilled position in Parks (1.0 FTE)
 Fleet moved into PW Operations

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SUMMARY OF FUND REVENUES

FUND	Local Taxes	Intergovernmental Revenue & Grants	Charges for Services	Fines	Licenses, Permits, Fees	Miscellaneous	Transfers & Reimbursements	Beginning Fund Balance	Total Revenues
Total General Fund	2,200,000	685,000	5,137,000	210,000	845,000	350,000	-	2,500,000	11,927,000
<u>Special Revenue Funds</u>									
Community Development	80,000	-	-	-	-	1,645,000	-	944,000	2,669,000
Community Enhancement	-	41,000	500	-	-	35,500	-	26,200	103,200
Streets	-	1,375,000	20,000	-	-	14,000	-	761,000	2,170,000
Total Special Revenue Funds	80,000	1,416,000	20,500	-	-	1,694,500	-	1,731,200	4,942,200
<u>SDC Funds</u>									
Streets SDC	-	-	100,000	-	-	-	-	868,000	968,000
Water SDC	-	-	200,000	-	-	-	-	1,155,000	1,355,000
Sewer SDC	-	-	225,000	-	-	-	-	1,684,000	1,909,000
Storm SDC	-	-	40,000	-	-	-	-	250,000	290,000
Parks SDC	-	-	100,000	-	-	-	-	378,000	478,000
<u>Enterprise Funds</u>									
Water	-	-	3,747,000	-	-	15,000	-	4,451,000	8,213,000
Sewer	-	-	3,976,000	-	-	15,000	-	3,904,000	7,895,000
Storm	-	-	1,075,000	-	-	5,000	-	1,976,000	3,056,000
Total Enterprise Funds	-	-	9,463,000	-	-	35,000	-	14,666,000	24,164,000
<u>Internal Service Funds</u>									
Equipment Fund	-	-	-	-	-	-	-	412,000	412,000
IT Services Fund	-	-	518,000	-	-	-	-	57,000	575,000
PW Operations Fund	-	15,000	2,891,000	-	50,000	-	-	439,000	3,395,000
Facility Maintenance Fund	-	-	100,000	-	-	-	1,012,000	273,000	1,385,000
Debt Service Fund	-	-	-	-	-	-	1,160,000	-	1,160,000
Public Safety Fund	-	-	50,000	-	-	-	-	-	50,000
Total Internal Service Funds	-	15,000	3,559,000	-	50,000	-	2,172,000	1,181,000	6,977,000
TOTAL - ALL FUNDS	2,280,000	2,116,000	18,179,500	210,000	895,000	2,079,500	2,172,000	20,078,200	48,010,200

NOTE:

No current fund is increasing or declining by more than 10%.

SUMMARY OF FUND EXPENDITURES

FUND	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL APPROP.	UNAPPROP. BALANCE	TOTAL EXPENDITURES
Total General Fund	7,463,000	2,100,000	-	-	-	1,364,000	10,927,000	1,000,000	11,927,000
Special Revenue Funds									
Community Development	-	1,949,000	-	230,000	-	490,000	2,669,000	-	2,669,000
Community Enhancement	-	103,200	-	-	-	-	103,200	-	103,200
Streets	476,000	656,000	450,000	-	60,000	528,750	2,170,000	-	2,170,000
Total Special Revenue Funds	476,000	2,708,200	450,000	230,000	60,000	1,018,750	4,942,200	-	4,942,200
SDC Funds									
Streets SDC	-	410,000	558,000	-	-	-	968,000	-	968,000
Water SDC	-	615,000	740,000	-	-	-	1,355,000	-	1,355,000
Sewer SDC	-	915,000	994,000	-	-	-	1,909,000	-	1,909,000
Storm SDC	-	105,000	185,000	-	-	-	290,000	-	290,000
Parks SDC	-	110,000	368,000	-	-	-	478,000	-	478,000
Enterprise Funds									
Water	918,000	2,030,000	250,000	-	800,000	3,465,000	7,463,000	750,000	8,213,000
Sewer	914,000	2,074,000	200,000	-	900,000	3,057,000	7,145,000	750,000	7,895,000
Storm	505,000	881,000	150,000	-	-	1,170,000	2,706,000	350,000	3,056,000
Total Enterprise Funds	2,337,000	7,140,000	3,445,000	-	1,700,000	7,692,000	22,314,000	1,850,000	24,164,000
Internal Service Funds									
Equipment	-	-	-	-	412,000	-	412,000	-	412,000
IT Services	149,000	340,000	-	-	-	86,000	575,000	-	575,000
Public Works Operations	2,811,000	584,000	-	-	-	-	3,395,000	-	3,395,000
Maintenance Fund	-	-	1,053,000	-	-	332,000	1,385,000	-	1,385,000
Debt Service Fund	-	-	-	1,160,000	-	-	1,160,000	-	1,160,000
Public Safety Fund	-	50,000	-	-	-	-	50,000	-	50,000
Total Internal Service Funds	2,960,000	974,000	1,053,000	1,160,000	412,000	418,000	6,977,000	-	6,977,000
TOTAL - ALL FUNDS	13,236,000	12,922,200	4,948,000	1,390,000	2,172,000	10,492,750	45,160,200	2,850,000	48,010,200

NOTE:

No current fund is increasing or declining by more than 10%.

GENERAL FUND RESOURCES SUMMARY

Resource Allocated on Summary	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
Local Taxes	1,846,810	1,883,996	2,160,000	2,200,000	2,200,000	2,200,000
Intergovernmental	609,984	502,379	697,000	685,000	685,000	685,000
Grants	19,558	15,400	15,000	-	-	-
Charges for Services	3,543,438	4,253,398	4,447,000	5,137,000	5,137,000	5,137,000
Licenses, Permits, Fees	843,131	741,204	1,198,000	845,000	845,000	845,000
Fines	415,328	217,844	217,000	210,000	210,000	210,000
Miscellaneous Revenue	453,504	605,312	337,000	350,000	350,000	350,000
Transfers	242,341	-	-	-	-	-
Fund Balance Available	2,181,542	2,052,466	2,200,000	2,500,000	2,500,000	2,500,000
TOTAL RESOURCES	10,155,636	10,271,998	11,271,000	11,927,000	11,927,000	11,927,000

RESOURCES	ACCOUNT	2018-19 Adopted	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
LOCAL TAXES							
Property Tax Revenue	100-000-31001	1,793,319	1,810,752	2,100,000	2,155,000	2,155,000	2,155,000
Previously Levied Tax	100-000-31002	53,491	73,244	60,000	45,000	45,000	45,000
TOTAL LOCAL TAXES		1,846,810	1,883,996	2,160,000	2,200,000	2,200,000	2,200,000
INTERGOVERNMENTAL							
Cigarette Tax	100-000-32003	10,179	14,778	12,000	10,000	10,000	10,000
Alcohol Bev. Tax	100-000-32004	212,273	195,889	250,000	255,000	255,000	255,000
Revenue Sharing	100-000-32005	136,181	151,926	140,000	135,000	135,000	135,000
Cannabis Tax	100-000-32006	148,643	139,786	145,000	140,000	140,000	140,000
Intergovern-Revenue	100-000-32007	102,709	-	150,000	145,000	145,000	145,000
TOTAL INTERGOVERNMENTAL		609,984	502,379	697,000	685,000	685,000	685,000
GRANTS							
Grant - General	100-000-33005	-	15,400	-	-	-	-
Grant - Police	100-000-33006	2,858	-	-	-	-	-
Grant - Recreation	100-000-33007	500	-	-	-	-	-
Grant - Parks	100-000-33007	16,200	-	15,000	-	-	-
TOTAL GRANTS		19,558	15,400	15,000	-	-	-
CHARGES FOR SERVICES							
Dockside Services	100-000-34001	8,100	7,870	15,000	-	-	-
Rents	100-000-34002	250	-	-	-	-	-
In Lieu of Franchise Fees	100-000-34003	843,316	969,026	670,000	1,050,000	1,050,000	1,050,000
GF Support Services	100-000-34004	1,862,000	2,050,000	2,646,000	3,007,000	3,007,000	3,007,000
Franchise Taxes	100-000-34006	765,167	1,047,749	975,000	950,000	950,000	950,000
Lien Searches	100-000-34025	9,308	10,712	11,000	10,000	10,000	10,000
Recreation Revenue	100-000-34031	55,298	110,925	15,000	120,000	120,000	120,000
Recreation Utility Fee	100-000-34032	-	57,116	115,000	-	-	-
TOTAL CHARGES FOR SERVICES		3,543,438	4,253,398	4,447,000	5,137,000	5,137,000	5,137,000

GENERAL FUND RESOURCES SUMMARY

RESOURCES	ACCOUNT	2018-19 Adopted	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
LICENSES, PERMITS, FEES							
Columbia City Permits	100-000-35001	7,001	13,721	7,000	7,000	7,000	7,000
Business License	100-000-35002	138,868	123,183	115,000	100,000	100,000	100,000
Building Permits	100-000-35003	276,333	223,790	300,000	240,000	240,000	240,000
Building Admin Fees	100-000-35004	19,064	27,954	30,000	30,000	30,000	30,000
Plumbing Permits	100-000-35005	35,939	77,629	115,000	80,000	80,000	80,000
Mechanical Permits	100-000-35006	19,385	17,578	45,000	30,000	30,000	30,000
Plan Review Fees	100-000-35009	312,029	193,554	475,000	200,000	200,000	200,000
Non-Res. Library Card	100-000-35010	7,574	6,230	5,000	1,000	1,000	1,000
SDC Admin Fees	100-000-35011	-	-	70,000	120,000	120,000	120,000
Planning Fees	100-000-35015	4,983	45,448	25,000	25,000	25,000	25,000
Police Training Fee	100-000-35016	11,813	10,077	10,000	10,000	10,000	10,000
Park Rental Fees	100-000-35018	10,143	2,039	1,000	2,000	2,000	2,000
TOTAL LICENSES, PERMITS, FEES		843,131	741,204	1,198,000	845,000	845,000	845,000
FINES							
Fines - Library	100-000-36001	7,822	4,836	2,000	-	-	-
Fines - Court	100-000-36002	407,507	213,008	215,000	210,000	210,000	210,000
TOTAL FINES		415,328	217,844	217,000	210,000	210,000	210,000
MISCELLANEOUS							
Interest Earnings	100-000-37001	383,767	327,164	160,000	280,000	280,000	280,000
Miscellaneous - Parks	100-000-37002	1,879	3,724	5,000	3,000	3,000	3,000
Miscellaneous - Police	100-000-37003	10,967	135,503	42,000	30,000	30,000	30,000
Miscellaneous - General	100-000-37004	18,178	100,757	100,000	20,000	20,000	20,000
Insurance Proceeds	100-000-37005	23,421	19,962	15,000	10,000	10,000	10,000
Donation- Parks	100-000-37007	5,070	5,006	-	-	-	-
Reimb - Courts	100-000-37009	10,223	13,195	15,000	7,000	7,000	7,000
TOTAL MISCELLANEOUS		453,504	605,312	337,000	350,000	350,000	350,000
TRANSFERS	100-000-38001	242,341	-	-	-	-	-
FUND BALANCE AVAILABLE	100-000-39001	2,181,542	2,052,466	2,200,000	2,500,000	2,500,000	2,500,000
TOTAL RESOURCES		10,155,636	10,271,998	11,271,000	11,927,000	11,927,000	11,927,000

GENERAL FUND SUMMARY

RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
TOTAL GENERAL FUND REVENUE	7,731,753	8,219,533	9,071,000	9,427,000	9,427,000	9,427,000
TRANSFERS	242,341	-	-	-	-	-
FUND BALANCE AVAILABLE	2,181,542	2,052,466	2,200,000	2,500,000	2,500,000	2,500,000
TOTAL RESOURCES	10,155,636	10,271,998	11,271,000	11,927,000	11,927,000	11,927,000

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
Dept 701 Administration	379,451	370,811	490,500	594,000	594,000	594,000
Dept 702 City Recorder	233,447	248,462	270,000	290,000	290,000	290,000
Dept 703 Council	56,209	57,456	60,000	60,000	-	60,000
Dept 704 Court	190,008	154,631	210,500	206,000	206,000	206,000
Dept 705 Police	2,645,485	3,107,449	3,424,000	3,752,000	3,752,000	3,752,000
Dept 706 Library	508,191	545,722	550,000	606,000	606,000	606,000
Dept 707 Finance	588,999	536,827	610,000	637,000	637,000	637,000
Dept 708 Parks	187,557	209,397	235,000	366,000	366,000	366,000
Dept 709 Recreation	86,771	181,185	125,000	160,000	160,000	160,000
Dept 710 Planning	221,267	260,388	305,000	348,000	348,000	348,000
Dept 711 Building	234,106	260,602	330,000	444,000	444,000	444,000
Dept 715 General Services	66,222	-	-	-	-	-
TOTAL PERSONNEL SERVICES	5,397,712	5,932,930	6,610,000	7,463,000	7,403,000	7,463,000
MATERIALS & SERVICES						
Dept 701 Administration	54,868	56,415	114,000	67,000	67,000	67,000
Dept 702 City Recorder	48,870	49,647	82,000	69,000	69,000	69,000
Dept 703 Council	52,371	48,646	140,000	95,000	95,000	95,000
Dept 704 Court	288,291	213,462	225,000	205,000	205,000	205,000
Dept 705 Police	441,620	565,108	525,000	550,000	550,000	550,000
Dept 706 Library	159,277	187,840	280,000	284,000	284,000	284,000
Dept 707 Finance	236,901	232,308	320,000	248,000	248,000	248,000
Dept 708 Parks	125,982	125,311	200,000	93,000	93,000	93,000
Dept 709 Recreation	51,143	63,140	115,000	70,000	70,000	70,000
Dept 710 Planning	51,580	33,403	55,000	102,000	102,000	102,000
Dept 711 Building	128,050	36,665	155,000	70,000	70,000	70,000
Dept 715 General Services	368,220	334,367	285,000	247,000	247,000	247,000
TOTAL MATERIALS & SERVICES	2,007,172	1,946,313	2,496,000	2,100,000	2,100,000	2,100,000
TRANSFERS						
Dept 715 Transfers	712,051	77,648	240,000	-	-	-
CONTINGENCY						
Dept 715 Contingency	-	-	925,000	1,364,000	1,364,000	1,364,000
UNAPPROPRIATED FUND BALANCE						
Dept 715 Unappropriated	-	-	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES	8,116,935	7,956,890	11,271,000	11,927,000	11,867,000	11,927,000

ADMINISTRATION DEPARTMENT

The Administration Services Department is managed by the City Administrator who 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. This department is responsible for coordination between departments of consistent application of contracting and purchasing, information technology, legal services, human resources, communications, economic development, inter-governmental relations, community grant administration, and special projects.

PERFORMANCE MEASUREMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Press Releases	32	40	38	33	81	57
Twitter, Facebook, Instagram Contacts	507	611	608	1,374	1,479	1,685
Business Licenses Issued	1,012	1,055	1,057	1,080	1,246	1,085

ADMINISTRATION DEPARTMENT	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
EXPENDITURES	Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES						
100-701-50001 Regular Wages	241,121	233,703	310,000	362,000	362,000	362,000
100-701-50004 Overtime	3,471	4,689	5,000	10,000	10,000	10,000
100-701-51005 Health Insurance	57,011	43,622	60,000	69,000	69,000	69,000
100-701-51006 VEBA	1,560	2,215	3,000	7,000	7,000	7,000
100-701-51007 PERS	56,151	66,482	86,000	113,000	113,000	113,000
100-701-51008 Taxes	17,531	17,771	24,000	30,000	30,000	30,000
100-701-51009 Workers Comp	576	392	500	1,000	1,000	1,000
100-701-51011 Longevity Pay	860	1,200	1,000	-	-	-
100-701-51012 Certification & Incentive	675	350	-	1,000	1,000	1,000
100-701-51014 Disability Life Ins	496	388	1,000	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	379,451	370,811	490,500	594,000	594,000	594,000
MATERIALS & SERVICES						
100-701-52001 Operating Supplies	1,594	11,582	2,000	2,000	2,000	2,000
100-701-52010 Telephone	-	-	1,000	-	-	-
100-701-52018 Professional Development	7,273	6,822	3,000	5,000	5,000	5,000
100-701-52019 Professional Services	25,452	14,813	70,000	20,000	20,000	20,000
100-701-52027 IT Fund Charges	8,000	11,000	25,000	25,000	25,000	25,000
100-701-52040 Communications	12,549	12,198	13,000	15,000	15,000	15,000
TOTAL MATERIALS & SERVICES	54,868	56,415	114,000	67,000	67,000	67,000
TOTAL EXPENDITURES	434,319	427,227	604,500	661,000	661,000	661,000

CITY RECORDER DEPARTMENT

The City Recorder department 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.

PERFORMANCE MEASUREMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Public Records Requests Processed	173	173	170	192	180	186
Council Minutes Transcribed	51	54	52	59	67	64
Contracts Processed	55	46	55	50	64	51

CITY RECORDER DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
100-702-50001 Regular Wages	136,378	140,099	150,000	167,000	167,000	167,000
100-702-51005 Health Insurance	39,056	40,055	48,500	46,000	46,000	46,000
100-702-51006 VEBA	960	1,680	2,000	4,000	4,000	4,000
100-702-51007 PERS	43,803	51,186	52,500	59,000	59,000	59,000
100-702-51008 Taxes	10,378	10,785	11,500	13,000	13,000	13,000
100-702-51009 Workers Comp	341	376	500	500	500	500
100-702-51011 Longevity Pay	1,750	3,600	4,500	-	-	-
100-702-51012 Certification & Incentive	440	373	-	-	-	-
100-702-51014 Disability Life Ins	340	309	500	500	500	500
TOTAL PERSONNEL SERVICES	233,447	248,462	270,000	290,000	290,000	290,000
MATERIALS & SERVICES						
100-702-52001 Operating Supplies	1,420	2,674	8,500	4,000	4,000	4,000
100-702-52011 Public Information	8,999	20,593	22,000	7,000	7,000	7,000
100-702-52018 Professional Development	6,287	3,831	3,000	6,000	6,000	6,000
100-702-52019 Professional Services	12,712	8,988	20,000	23,000	23,000	23,000
100-702-52026 Equipment Fund Charges	600	500	500	-	-	-
100-702-52027 IT Fund Charges	16,000	11,000	25,000	25,000	25,000	25,000
100-702-52028 Projects & Programs	2,852	2,062	3,000	4,000	4,000	4,000
TOTAL MATERIALS & SERVICES	48,870	49,647	82,000	69,000	69,000	69,000
TOTAL EXPENDITURES	282,316	298,109	352,000	359,000	359,000	359,000

CITY COUNCIL DEPARTMENT

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

PERFORMANCE MEASUREMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Set City Goals and Objectives	No	Yes	Yes	Yes	Yes	Yes
Average Length of Council Work Sessions	99 Min	120 Min	150 Min	166 Min	157 min	171 min
Number of Public Forums and Hearings	8	9	9	17	22	14

CITY COUNCIL DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
100-703-50001 Regular Wages	52,129	53,352	55,000	55,000	55,000	55,000
100-703-51008 Taxes	3,987	4,081	5,000	4,500	4,500	4,500
100-703-51009 Workers Comp	93	22	-	500	500	500
TOTAL PERSONNEL SERVICES	56,209	57,456	60,000	60,000	60,000	60,000
MATERIALS & SERVICES						
100-703-52001 Operating Supplies	2,742	4,517	5,000	1,000	1,000	1,000
100-703-52018 Professional Development	23,457	6,272	3,000	9,000	9,000	9,000
100-703-52019 Professional Services	-	-	100,000	50,000	50,000	50,000
100-703-52027 IT Fund Charges	16,000	11,000	24,000	25,000	25,000	25,000
100-703-52041 Community Support Funds	10,172	26,858	8,000	10,000	10,000	10,000
TOTAL MATERIALS & SERVICES	52,371	48,646	140,000	95,000	95,000	95,000
TOTAL EXPENDITURES	108,580	106,102	200,000	155,000	155,000	155,000

MUNICIPAL COURT DEPARTMENT

The Court Department is managed by the Finance Department and City Administration. Court violations and trials are held at City Hall generally on Mondays and Tuesdays. The Court Department contracts out for the services of City Judge and City Prosecutor, which is paid out of the Professional Services line item below. The City Municipal Court disposes of roughly 1,000+ cases per year from non-traffic misdemeanors to traffic violations and ordinance violations.

PERFORMANCE MEASUREMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Total Offenses Processed	x	x	x	x	1,350	1,324

COURT DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
100-704-50001 Regular Wages	97,872	78,115	115,000	113,000	113,000	113,000
100-704-50004 Overtime	13,993	10,416	-	-	-	-
100-704-51005 Health Insurance	40,147	31,460	52,000	46,000	46,000	46,000
100-704-51006 VEBA	1,432	1,623	2,000	2,000	2,000	2,000
100-704-51007 PERS	24,572	25,153	31,000	35,000	35,000	35,000
100-704-51008 Taxes	8,579	6,769	8,500	9,000	9,000	9,000
100-704-51009 Workers Comp	1,991	262	500	500	500	500
100-704-51011 Longevity Pay	810	600	1,000	-	-	-
100-704-51012 Certification & Incentive	310	-	-	-	-	-
100-704-51014 Disability Life Ins	301	232	500	500	500	500
TOTAL PERSONNEL SERVICES	190,008	154,631	210,500	206,000	206,000	206,000
MATERIALS & SERVICES						
100-704-52001 Operating Supplies	11,229	6,971	2,000	2,000	2,000	2,000
100-704-52018 Professional Development	1,112	395	-	2,000	2,000	2,000
100-704-52019 Professional Services	254,950	194,559	198,000	175,000	175,000	175,000
100-704-52027 IT Fund Charges	21,000	11,000	25,000	25,000	25,000	25,000
100-704-52042 Court Appointed Attorneys	-	537	-	1,000	1,000	1,000
TOTAL MATERIALS & SERVICES	288,291	213,462	225,000	205,000	205,000	205,000
TOTAL EXPENDITURES	478,299	368,093	435,500	411,000	411,000	411,000

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POLICE DEPARTMENT

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

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

Criminal Investigations - Provides 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.

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 has been actively engaged in a Reserve Police Officer program. These unpaid, volunteer members of the community serve the Department in a variety of functions that relieve some of the pressures of our currently strained patrol staff.

PERFORMANCE MEASUREMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Number of Sworn Officers	16	16	16	17	17	19
City Population	13,095	13,158	13,158	13,240	13,410	13,711
Sworn Officers Per Thousand	1.22	1.21	1.21	1.28	1.26	1.38
Annual Dispatch Activity	16,643	15,534	16,000	17,000	18,207	16,491
Annual Activity per Officer	1,040	971	1,000	1,000	1,071	867
Annual Case Numbers	1,574	1,501	1,430	1,125	914	988
Annual Case Numbers per Officer	98	93	100	82	53	52
Traffic Stops	1,809	2,048	2,200	2,500	2,924	2,362
Traffic Citations	578	584	600	600	860	589
Percent of Citations to Stops	32%	29%	25%	27%	29%	24%
Number of Code Enforcement Officers	0.3	1	1	1	1	1

POLICE DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
100-705-50001 Regular Wages	1,343,602	1,469,590	1,758,000	2,075,000	2,075,000	2,075,000
100-705-50002 Part Time Wages	16,088	15,697	2,000	-	-	-
100-705-50004 Overtime	130,040	174,774	175,000	150,000	150,000	150,000
100-705-51005 Health Insurance	390,598	446,467	489,000	498,000	498,000	498,000
100-705-51006 VEBA	19,564	23,593	27,000	36,000	36,000	36,000
100-705-51007 PERS	420,153	600,906	624,000	755,000	755,000	755,000
100-705-51008 Taxes	123,942	141,213	157,000	170,000	170,000	170,000
100-705-51009 Workers Comp	48,962	37,551	3,000	58,000	58,000	58,000
100-705-51010 Holiday Pay	23,235	18,309	-	-	-	-
100-705-51011 Longevity Pay	1,755	600	-	-	-	-
100-705-51012 Certification & Incentive	124,196	175,396	185,000	6,000	6,000	6,000
100-705-51014 Disability Life Ins	3,349	3,353	4,000	4,000	4,000	4,000
TOTAL PERSONNEL SERVICES	2,645,485	3,107,449	3,424,000	3,752,000	3,752,000	3,752,000
MATERIALS & SERVICES						
100-705-52001 Operating Supplies	93,886	133,349	113,500	107,000	107,000	107,000
100-705-52002 Personnel Uniforms Equipment	15,087	25,949	32,000	27,000	27,000	27,000
100-705-52003 Utilities	10,291	11,489	10,000	10,000	10,000	10,000
100-705-52004 Office Supplies	6,979	3,364	-	-	-	-
100-705-52006 Computer Maintenance	14,241	20,968	24,500	40,000	40,000	40,000
100-705-52010 Telephone	15,861	16,121	14,000	16,000	16,000	16,000
100-705-52018 Professional Development	13,884	12,112	26,000	21,000	21,000	21,000
100-705-52019 Professional Services	54,953	54,475	30,000	50,000	50,000	50,000
100-705-52022 Fuel/Oil	28,412	32,625	45,000	35,000	35,000	35,000
100-705-52023 Facility Maintenance	20,924	24,283	26,000	20,000	20,000	20,000
100-705-52026 Equipment Fund Charges	104,365	174,000	130,000	-	-	-
100-705-52027 IT Fund Charges	51,000	50,000	74,000	74,000	74,000	74,000
100-705-52028 Projects & Programs	10,387	4,478	-	-	-	-
100-705-52044 K9 Expense	1,351	1,894	-	-	-	-
100-705-52086 Tactical	-	-	-	20,000	20,000	20,000
100-705-52097 Enterprise Fleet Management	-	-	-	130,000	130,000	130,000
TOTAL MATERIALS & SERVICES	441,620	565,108	525,000	550,000	550,000	550,000
TOTAL EXPENDITURES	3,087,105	3,672,557	3,949,000	4,302,000	4,302,000	4,302,000

LIBRARY DEPARTMENT

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

PERFORMANCE MEASUREMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Grant Dollars Awarded	60.1k	1.8k	9.5k	2.2k	25k	4k
Total Library Users	51,556	56,926	45,661	65,575	67,477	42,982
Outreach/Program Attendance	8,729	4,694	4,811	3,690	9,964	6,689
Circulation (Checkouts/Renewals)	112,395	92,093	87,499	76,000	71,521	45,064
Downloads - eBooks, Music	7,912	11,215	13,123	15,300	18,618	22,510
Volunteer Hours	511	857	678	525	596	427

LIBRARY DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
100-706-50001 Regular Wages	254,586	261,715	275,000	376,000	376,000	376,000
100-706-50002 Part Time Wages	72,125	78,456	60,000	-	-	-
100-706-50004 Overtime	90	-	-	2,000	2,000	2,000
100-706-51005 Health Insurance	74,190	74,914	80,500	74,000	74,000	74,000
100-706-51006 VEBA	3,720	4,680	5,000	8,000	8,000	8,000
100-706-51007 PERS	76,026	96,413	100,000	114,000	114,000	114,000
100-706-51008 Taxes	24,657	25,947	26,000	30,000	30,000	30,000
100-706-51009 Workers Comp	560	382	500	1,000	1,000	1,000
100-706-51011 Longevity Pay	1,260	2,050	2,000	-	-	-
100-706-51012 Certification & Incentive	300	550	-	-	-	-
100-706-51014 Disability Life Ins	677	616	1,000	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	508,191	545,722	550,000	606,000	606,000	606,000
MATERIALS & SERVICES						
100-706-52001 Operating Supplies	100	111	6,500	9,500	9,500	9,500
100-706-52003 Utilities	15,108	13,359	15,000	15,000	15,000	15,000
100-706-52004 Office Supplies	7,079	3,961	-	-	-	-
100-706-52005 Small Equipment	2,252	5,631	-	-	-	-
100-706-52006 Computer Maintenance	6,666	17,450	12,000	12,000	12,000	12,000
100-706-52018 Professional Development	5,056	3,029	3,000	3,000	3,000	3,000
100-706-52019 Professional Services	2,762	3,518	4,000	4,000	4,000	4,000
100-706-52023 Facility Maintenance	31,518	38,094	39,000	40,000	40,000	40,000
100-706-52024 Miscellaneous	494	265	-	-	-	-
100-706-52027 IT Fund Charges	31,000	30,000	127,500	127,500	127,500	127,500
100-706-52028 Projects & Programs	7,313	7,562	7,000	7,000	7,000	7,000
100-706-52031 Periodicals	2,921	1,347	2,100	1,500	1,500	1,500
100-706-52032 Digital Resources	9,715	24,795	12,000	12,000	12,000	12,000
100-706-52033 Printed Materials	27,366	29,368	32,000	32,000	32,000	32,000
100-706-52034 Visual Materials	5,379	4,771	5,900	6,500	6,500	6,500
100-706-52035 Audio Materials	4,547	4,579	5,000	5,000	5,000	5,000
100-706-52036 Makerspace	-	-	4,000	4,000	4,000	4,000
100-706-52037 Library of Things	-	-	5,000	5,000	5,000	5,000
TOTAL MATERIALS & SERVICES	159,277	187,840	280,000	284,000	284,000	284,000
TOTAL EXPENDITURES	667,468	733,562	830,000	890,000	890,000	890,000

FINANCE DEPARTMENT

The Finance Department 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.

PERFORMANCE MEASUREMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Unqualified Audit Report	Yes	Yes	Yes	Yes	Yes	Yes
GFOA Budget Certification	No	Yes	Yes	Yes	Yes	Yes
Physical Checks Printed	3,348	3,274	3,203	3,022	3,089	3,018

FINANCE DEPARTMENT	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
EXPENDITURES	Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES						
100-707-50001 Regular Employee Wages	347,003	313,420	363,000	383,000	383,000	383,000
100-707-50004 Overtime	2,424	1,612	2,000	-	-	-
100-707-51005 Health Insurance	114,682	98,180	99,000	93,000	93,000	93,000
100-707-51006 VEBA	4,369	5,227	6,000	7,000	7,000	7,000
100-707-51007 PERS	89,325	88,080	104,000	120,000	120,000	120,000
100-707-51008 Taxes	26,605	23,983	28,000	31,000	31,000	31,000
100-707-51009 Workers Comp	889	556	1,000	1,000	1,000	1,000
100-707-51011 Longevity Pay	1,440	3,000	4,000	-	-	-
100-707-51012 Certification Incentive	1,351	1,966	2,000	1,000	1,000	1,000
100-707-51014 Disability Life Ins	910	803	1,000	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	588,999	536,827	610,000	637,000	637,000	637,000
MATERIALS & SERVICES						
100-707-52001 Operating Supplies	9,011	8,420	10,000	3,000	3,000	3,000
100-707-52008 Printing	487	17,802	55,000	3,000	3,000	3,000
100-707-52009 Postage	10,320	5,800	-	5,000	5,000	5,000
100-707-52018 Professional Development	9,294	4,980	1,000	3,000	3,000	3,000
100-707-52019 Professional Services	100,333	72,302	75,000	90,000	90,000	90,000
100-707-52020 Bank Service Fees	76,456	107,005	130,000	95,000	95,000	95,000
100-707-52027 IT Fund Charges	31,000	16,000	49,000	49,000	49,000	49,000
TOTAL MATERIALS & SERVICES	236,901	232,308	320,000	248,000	248,000	248,000
TOTAL EXPENDITURES	825,899	769,135	930,000	885,000	885,000	885,000

PARKS DEPARTMENT

The Parks Department provides safe and well-maintained equipment and facilities within the community. The department provides summer and recreational opportunities. Staff improves public facilities, regularly inspects all park facilities and equipment to ensure everything is clean and safe for users.

PARKS DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
100-708-50001 Regular Employee Wages	102,564	114,070	134,000	209,000	209,000	209,000
100-708-50004 Overtime	2,956	2,684	1,000			
100-708-51005 Health Insurance	33,607	33,579	40,000	62,000	62,000	62,000
100-708-51006 VEBA	1,401	3,801	2,000	4,000	4,000	4,000
100-708-51007 PERS	30,641	38,927	44,000	66,000	66,000	66,000
100-708-51008 Taxes	8,090	9,037	10,000	17,000	17,000	17,000
100-708-51009 Workers Comp	6,843	4,872	500	7,000	7,000	7,000
100-708-51011 Longevity Pay	947	2,055	3,000	-	-	-
100-708-51012 Certification Incentive	221	112	-	-	-	-
100-708-51014 Disability Life Ins	287	259	500	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	187,557	209,397	235,000	366,000	366,000	366,000
MATERIALS & SERVICES						
100-708-52001 Operating Supplies	41,616	46,309	110,000	40,000	40,000	40,000
100-708-52002 Personal Uniforms Equipment	-	-	1,000	-	-	-
100-708-52003 Utilities	16,263	12,272	12,000	12,000	12,000	12,000
100-708-52010 Telephone	-	100	1,000	1,000	1,000	1,000
100-708-52018 Professional Development	2,333	1,899	1,000	2,000	2,000	2,000
100-708-52019 Professional Services	26,013	17,298	30,000	30,000	30,000	30,000
100-708-52022 Fuel/Oil	10,280	7,434	6,000	7,000	7,000	7,000
100-708-52023 Facility Maintenance	3,475	-	14,000	1,000	1,000	1,000
100-708-52026 Equipment Fund Charges	26,000	20,522	17,000	-	-	-
100-708-52027 IT Fund Charges	-	7,000	-	-	-	-
100-708-52046 Dock Services	-	4,322	5,000	-	-	-
100-708-52047 Marine Board	-	8,155	3,000	-	-	-
TOTAL MATERIALS & SERVICES	125,982	125,311	200,000	93,000	93,000	93,000
TOTAL EXPENDITURES	313,539	334,708	435,000	459,000	459,000	459,000

RECREATION DEPARTMENT

The Recreation Department is a new department created for FY 2018 that encompasses a purpose of creating a sustainable recreation department within the City of St. Helens and alongside a partnership with the St. Helens School District will provide activities throughout the year while coordinating and working with outside programs in the community to build a successful Recreation program.

RECREATION DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
100-709-50001 Regular Employee Wages	59,660	122,593	65,000	91,000	91,000	91,000
100-709-50004 Overtime	178.82	476.88	-	-	-	-
100-709-51005 Health Insurance	12,650	22,344	26,000	30,000	30,000	30,000
100-709-51006 VEBA	239	720	1,000	1,500	1,500	1,500
100-709-51007 PERS	8,827	24,420	22,000	28,000	28,000	28,000
100-709-51008 Taxes	4,584	9,374	6,000	8,000	8,000	8,000
100-709-51009 Workers Comp	148	582	500	500	500	500
100-709-51011 Longevity Pay	180	540	1,000	-	-	-
100-709-51012 Certification Incentive	219	-	-	500	500	500
100-709-51013 Unemployment	-	-	3,000	-	-	-
100-709-51014 Disability Life Ins	84	135	500	500	500	500
TOTAL PERSONNEL SERVICES	86,771	181,185	125,000	160,000	160,000	160,000
MATERIALS & SERVICES						
100-709-52001 Operating Supplies	19,566	18,786	59,000	7,000	7,000	7,000
100-709-52003 Utilities	4,124	5,406	4,000	5,000	5,000	5,000
100-709-52008 Printing	7,208	2,045	1,000	5,000	5,000	5,000
100-709-52010 Telephone	1,057	-	1,000	1,000	1,000	1,000
100-709-52018 Professional Development	4,074	1,235	-	1,500	1,500	1,500
100-709-52019 Professional Services	13,864	11,990	10,000	10,000	10,000	10,000
100-709-52020 Bank Service Fees	118	1,995	3,000	5,000	5,000	5,000
100-709-52023 Facility Maintenance	1,133	6,683	4,000	3,000	3,000	3,000
100-709-52026 Equipment Fund Charges	-	4,000	8,000	-	-	-
100-709-52027 IT Fund Charges	-	11,000	25,000	25,000	25,000	25,000
100-709-52097 Enterprise Fleet Management	-	-	-	7,500	7,500	7,500
TOTAL MATERIALS & SERVICES	51,143	63,140	115,000	70,000	70,000	70,000
TOTAL EXPENDITURES	137,915	244,325	240,000	230,000	230,000	230,000

PLANNING DEPARTMENT

The Planning Department 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 department 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.

PERFORMANCE MEASUREMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
City Land Use Permits	76	88	96	107	113	98
Annexations (Consents)	0	1	0	1	3	3
Right-of-way Vacations	2	0	2	1	1	2
County Referrals	0	0	9	6	2	1

PLANNING DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
100-710-50001 Regular Employee Wages	147,695	166,913	190,000	220,000	220,000	220,000
100-710-51005 Health Insurance	15,969	23,081	41,500	32,000	32,000	32,000
100-710-51006 VEBA	2,160	2,895	3,000	4,000	4,000	4,000
100-710-51007 PERS	42,525	51,819	54,000	73,000	73,000	73,000
100-710-51008 Taxes	11,321	12,881	13,500	17,500	17,500	17,500
100-710-51009 Workers Comp	357	249	500	500	500	500
100-710-51011 Longevity Pay	600	1,410	2,000	-	-	-
100-710-51012 Certification Incentive	300	793	-	500	500	500
100-710-51014 Disability Life Ins	340	348	500	500	500	500
TOTAL PERSONNEL SERVICES	221,267	260,388	305,000	348,000	348,000	348,000
MATERIALS & SERVICES						
100-710-52001 Operating Supplies	3,176	2,537	3,500	5,000	5,000	5,000
100-710-52011 Public Information	5,142	7,840	8,000	10,000	10,000	10,000
100-710-52018 Professional Development	2,803	2,972	3,000	5,000	5,000	5,000
100-710-52019 Professional Services	6,418	1,844	6,000	10,000	10,000	10,000
100-710-52026 Equipment Fund Charges	6,000	5,500	6,000	6,000	6,000	6,000
100-710-52027 IT Fund Charges	11,000	11,000	13,000	13,000	13,000	13,000
100-710-52028 Projects & Programs	-	-	-	25,000	25,000	25,000
100-710-52029 CCET	15,000	-	-	-	-	-
100-710-52030 CLG Expenses	-	-	13,000	12,000	12,000	12,000
100-710-52087 Commission Stipend	2,040	1,710	2,500	3,000	3,000	3,000
100-710-52097 Enterprise Fleet Management	-	-	-	13,000	13,000	13,000
TOTAL MATERIALS & SERVICES	51,580	33,403	55,000	102,000	102,000	102,000
TOTAL EXPENDITURES	272,847	293,791	360,000	450,000	450,000	450,000

BUILDING DEPARTMENT

The Building Department ensures that all building within the City are safe for the occupants. The department 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.

PERFORMANCE MEASUREMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Res. SF Dwellings Permits Issued	34	22	13	8	20	42
Commercial Permits Issued	115	142	128	166	171	284
Total Permits Issued	328	406	410	381	418	591

BUILDING DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
100-711-50001 Regular Employee Wages	133,401	152,541	200,000	254,000	254,000	254,000
100-711-50004 Overtime	6,435	1,922	-	-	-	-
100-711-51005 Health Insurance	42,191	47,734	62,500	87,000	87,000	87,000
100-711-51006 VEBA	1,560	1,655	2,000	3,000	3,000	3,000
100-711-51007 PERS	35,393	41,098	49,000	77,000	77,000	77,000
100-711-51008 Taxes	10,545	11,687	14,500	20,000	20,000	20,000
100-711-51009 Workers Comp	3,641	3,017	500	2,000	2,000	2,000
100-711-51011 Longevity Pay	600	600	1,000	-	-	-
100-711-51012 Certification Incentive	-	-	-	-	-	-
100-711-51014 Disability Life Ins	340	348	500	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	234,106	260,602	330,000	444,000	444,000	444,000
MATERIALS & SERVICES						
100-711-52001 Operating Supplies	1,868	3,880	12,000	8,500	8,500	8,500
100-711-52010 Telephone	1,022	-	1,500	2,000	2,000	2,000
100-711-52015 Intergovernmental Services	86,138	9,059	63,000	10,000	10,000	10,000
100-711-52018 Professional Development	3,052	2,831	5,000	5,000	5,000	5,000
100-711-52019 Professional Services	13,970	4,650	12,000	15,000	15,000	15,000
100-711-52020 Bank Service Fees	-	-	40,000	10,000	10,000	10,000
100-711-52026 Equipment Fund Charges	6,000	5,245	8,000	-	-	-
100-711-52027 IT Fund Charges	16,000	11,000	13,500	13,500	13,500	13,500
100-711-52097 Enterprise Fleet Management	-	-	-	6,000	6,000	6,000
TOTAL MATERIALS & SERVICES	128,050	36,665	155,000	70,000	70,000	70,000
TOTAL EXPENDITURES	362,156	297,267	485,000	514,000	514,000	514,000

GENERAL SERVICES DEPARTMENT

The General Services Department encompasses mostly shared expenses of the General Fund that can consist of utilities, telephone services, general office supplies, insurance, and facility maintenance. Also included in this department are any General Fund Expenses having to do with Capital Outlay, Transfers, Contingency, and Unappropriated Fund Balance.

GENERAL SERVICES EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
100-715-51006 VEBA	66,222	-	-	-	-	-
TOTAL PERSONNEL SERVICES	66,222	-	-	-	-	-
MATERIALS & SERVICES						
100-715-52001 Operating Supplies	412	5,798	33,000	17,000	17,000	17,000
100-715-52003 Utilities	14,018	13,926	15,000	15,000	15,000	15,000
100-715-52004 Office Supplies	12,428	11,091	-	-	-	-
100-715-52005 Small Equipment	8,706	9,383	-	-	-	-
100-715-52009 Postage	-	-	10,000	-	-	-
100-715-52016 Insurance - General	77,139	91,870	78,000	100,000	100,000	100,000
100-715-52018 Professional Development	128	-	-	-	-	-
100-715-52019 Professional Services	4,568	36,110	6,000	-	-	-
100-715-52021 Equipment Maintenance	6,774	5,962	3,000	-	-	-
100-715-52022 Fuel/Oil	506	3,279	-	-	-	-
100-715-52023 Facility Maintenance	90,716	114,293	115,000	115,000	115,000	115,000
100-715-52024 Miscellaneous	5,728	-	-	-	-	-
100-715-52049 Litigation Settlement	44,697	17,529	25,000	-	-	-
100-715-52085 City Property Taxes	2,400	127	-	-	-	-
100-715-52093 Police Incentive Program	100,000	25,000	-	-	-	-
100-715-52097 Enterprise Fleet Management	-	-	-	12,000	12,000	12,000
TOTAL MATERIALS & SERVICES	368,220	334,367	285,000	247,000	247,000	247,000
TRANSFERS						
100-715-54001 Transfers	712,051	77,648	240,000	-	-	-
CONTINGENCY						
100-715-58001 Contingency	-	-	925,000	1,364,000	1,364,000	1,364,000
UNAPPROPRIATED FUND BALANCE						
100-715-59001 Unapp Fund Balance	-	-	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES	1,146,493	412,015	2,450,000	2,611,000	2,611,000	2,611,000

SPECIAL REVENUE FUNDS



The City of St. Helens operates three special revenue funds. Special Revenue Funds are designated when there is a service or activity that receives a dedicated funding for specific activities. For example, the City receives a Transient Tax (Motel/Hotel Tax) and these funds are dedicated directly to local tourism efforts. The following Special Revenue Funds are operated by the City:

Community Development

This fund is separated into 5 separate departments, each having their own dedicated revenues and expenses. The following departments are designated in this fund:

- Economic Planning: This department is used for multiple economic development efforts which include currently Urban Renewal, grant awards for economic development and Community Development Building grant expenses
- Industrial Business Park: This department is dedicated for expenses pertaining to the City's new industrial park located on the old Boise property mill site.
- Riverfront: This department is dedicated to efforts on the waterfront development located near City Hall.
- Forestry: This department is dedicated to forestry management and logging operations managed by the City.
- Tourism: This department is dedicated to the management of tourism that include events such as Halloweentown.

Community Enhancement

This fund is used for specific-use donations, grants and revenue for specific departments and program that the City operates.

Street Fund

This fund supports the City's street utility. The fund provides for the maintenance and repair of more than 50 miles of paved and unpaved streets, sidewalks and gutters as well as the maintenance of the City's traffic control and safety devices (street signage and striping). The Street Fund receives revenue primarily from the state motor fuel taxes. Additional significant revenue comes from State Grants, which is used for capital outlay projects (Street Improvements) around the City.

COMMUNITY DEVELOPMENT FUND



COMMUNITY DEVELOPMENT FUND RESOURCES SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
TAXES						
202-725-32002 Motel Hotel Tax	116,629	111,193	100,000	80,000	80,000	80,000
MISC REVENUE						
202-000-37004 Miscellaneous - General	7,953	44,479	10,000	-	-	-
202-000-37026 Property Taxes	110,397	107,362	110,000	110,000	110,000	110,000
202-722-37027 Industrial Business Park	300,000	78,407	420,000	465,000	465,000	465,000
202-724-37030 Timber	871,992	-	1,400,000	650,000	650,000	650,000
202-725-37050 Tourism	251,902	163,198	415,000	420,000	420,000	420,000
TOTAL MISC REVENUE	1,542,244	393,446	2,355,000	1,645,000	1,645,000	1,645,000
GRANTS						
202-000-33005 Grants	659,467	166,717	110,000	-	-	-
202-000-33015 Grants - CDBG	-	-	110,000	-	-	-
202-725-33005 Grants	-	36,397	-	-	-	-
TOTAL GRANTS	659,467	203,114	220,000	-	-	-
TRANSFERS						
202-725-38001 Transfers	240,000	-	-	-	-	-
FUND BALANCE AVAILABLE						
202-000-39001 Fund Balance Available	253,966	776,307	405,000	944,000	944,000	944,000
202-725-39001 Fund Balance Available	255,134	3,078	-	-	-	-
TOTAL TRANSFERS	509,100	779,385	405,000	944,000	944,000	944,000
TOTAL RESOURCES	3,067,440	1,487,138	3,080,000	2,669,000	2,669,000	2,669,000

COMMUNITY DEVELOPMENT FUND

COMMUNITY DEVELOPMENT FUND		2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
EXPENDITURES SUMMARY		Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES							
Dept 721	M&S - Economic Planning	424,431	400,239	735,000	373,000	373,000	373,000
Dept 722	M&S - Business Park	169,595	487,185	420,000	401,000	401,000	401,000
Dept 723	M&S - Riverfront	83,550	126,117	150,000	300,000	300,000	300,000
Dept 724	M&S - Timber	125,142	71,745	150,000	75,000	75,000	75,000
Dept 725	M&S - Tourism	435,586	367,695	550,000	500,000	500,000	500,000
Dept 726	M&S - Central Waterfront	-	-	-	300,000	300,000	300,000
TOTAL MATERIALS & SERVICES		1,238,304	1,452,981	2,005,000	1,949,000	1,949,000	1,949,000
DEBT SERVICE							
Dept 722	Boise Property Note	150,000	170,000	200,000	230,000	230,000	230,000
Dept 723	Veneer Property Note	124,749	124,749	-	-	-	-
TOTAL DEBT SERVICE		274,749	294,749	200,000	230,000	230,000	230,000
TRANSFER							
202-000-57001	Transfers	350,000	-	-	-	-	-
202-725-57001	Transfers	240,000	-	-	-	-	-
TOTAL TRANSFERS		590,000	-	-	-	-	-
CONTINGENCY							
202-000-58001	Contingency	-	-	875,000	490,000	490,000	490,000
TOTAL EXPENDITURES		2,103,054	1,747,730	3,080,000	2,669,000	2,669,000	2,669,000

COMMUNITY DEVELOPMENT FUND

DEPT 721 - ECONOMIC PLANNING	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
EXPENDITURES	Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES						
202-721-52004 Office Supplies	-	110	-	-	-	-
202-721-52019 Professional Services	263,803	169,155	340,000	300,000	300,000	300,000
202-721-52025 GFSS Charge	-	33,557	40,000	63,000	63,000	63,000
202-721-52050 Community Wide Assessment	154,969	85,473	20,000	-	-	-
202-721-52051 Urban Renewal	2,734	2,638	25,000	-	-	-
202-721-52053 Property Taxes	-	-	10,000	10,000	10,000	10,000
202-721-52096 CDBG Grant Expenses	2,924	109,305	300,000	-	-	-
TOTAL MATERIALS & SERVICES	424,431	400,239	735,000	373,000	373,000	373,000
TOTAL - ECONOMIC PLANNING	424,431	400,239	735,000	373,000	373,000	373,000

DEPT 722 - BUSINESS PARK	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
EXPENDITURES	Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES						
202-722-52003 Utilities	899	1,106	5,000	-	-	-
202-722-52019 Professional Services	35,770	357,280	300,000	300,000	300,000	300,000
202-722-52023 Facility Maintenance	4,822	1,412	5,000	-	-	-
202-722-52053 Property Taxes	118,748	117,749	100,000	101,000	101,000	101,000
202-722-52054 Offshore Lease	9,357	9,638	10,000	-	-	-
TOTAL MATERIALS & SERVICES	169,595	487,185	420,000	401,000	401,000	401,000
DEBT SERVICE						
202-722-55001 Principal	150,000	170,000	175,000	230,000	230,000	230,000
202-722-55005 Additional Payments	-	-	25,000	-	-	-
TOTAL DEBT SERVICE	150,000	170,000	200,000	230,000	230,000	230,000
TOTAL - BUSINESS PARK	319,595	657,185	620,000	631,000	631,000	631,000

DEPT 723 - RIVERFRONT	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
EXPENDITURES	Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES						
202-723-52019 Professional Services	78,270	125,210	90,000	300,000	300,000	300,000
202-723-52023 Facility Maintenance	5,280	907	-	-	-	-
202-723-52024 Offshore Lease	-	-	10,000	-	-	-
202-723-52055 Riverwalk Project	-	-	50,000	-	-	-
TOTAL MATERIALS & SERVICES	83,550	126,117	150,000	300,000	300,000	300,000
DEBT SERVICE						
202-723-55001 Principal	92,731	96,768	-	-	-	-
202-723-55002 Interest	32,018	27,982	-	-	-	-
TOTAL DEBT SERVICE	124,749	124,749	-	-	-	-
TOTAL - RIVERFRONT	208,300	250,866	150,000	300,000	300,000	300,000

COMMUNITY DEVELOPMENT FUND

DEPT 724 - FORESTRY	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
EXPENDITURES	Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES						
202-724-52001 Operating Supplies	1,514	1,756	5,000	5,000	5,000	5,000
202-724-52019 Professional Services	123,628	69,989	145,000	70,000	70,000	70,000
TOTAL MATERIALS & SERVICES	125,142	71,745	150,000	75,000	75,000	75,000
TOTAL - FORESTRY	125,142	71,745	150,000	75,000	75,000	75,000

DEPT 725 - TOURISM	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
EXPENDITURES	Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES						
202-725-52003 Utilities	3,374	1,548	10,000	10,000	10,000	10,000
202-725-52011 Public Information	-	-	20,000			
202-725-52019 Professional Services	147,126	108,001	240,000	120,000	120,000	120,000
202-725-52026 Equipment Fund Charges	-	-	1,500	-	-	-
202-725-52028 Projects & Programs	285,086	258,146	278,500	370,000	370,000	370,000
TOTAL MATERIALS & SERVICES	435,586	367,695	550,000	500,000	500,000	500,000
TRANSFERS						
202-725-54001 Transfers	240,000	-	-	-	-	-
TOTAL - TOURISM	675,586	367,695	550,000	500,000	500,000	500,000

DEPT 726 - CENTRAL WATERFRONT	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
EXPENDITURES	Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES						
202-726-52019 Professional Services	-	-	-	300,000	300,000	300,000
TOTAL - CENTRAL WATERFRONT	-	-	-	300,000	300,000	300,000

COMMUNITY ENHANCEMENT FUND



RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
INTERGOVERNMENTAL REVENUE						
203-701-33005 Grants	-	-	390,000	-	-	-
203-705-33005 Grants - Police	71,454	44,460	-	-	-	-
203-706-33005 Grants - Library	1,873	2,000	2,000	2,000	2,000	2,000
203-706-33012 Grants - LSTA Union Catalog	16,261	1,955	-	-	-	-
203-706-33013 Grants - LSTA Refresh Youth	2,491	-	-	-	-	-
203-706-33014 Grants - STEM	20,000	-	5,000	-	-	-
203-708-33005 Grants - Parks Nob Hill	-	500	28,000	-	-	-
203-709-33005 Grants - Recreation	-	-	56,000	25,000	25,000	25,000
203-711-35020 Building Technology Fee	-	-	-	4,000	4,000	4,000
203-717-33005 Grants - Transitional Housing	8,764	6,680	12,000	10,000	10,000	10,000
TOTAL INTERGOVERNMENTAL REVENUE	120,843	55,595	493,000	41,000	41,000	41,000
CHARGES FOR SERVICES						
203-718-34028 Youth Council Sales	26	-	-	-	-	-
203-706-34023 Room Rental Fee	1,331	728	4,500	500	500	500
203-711-35020 Building Technology Fee	-	-	11,000	-	-	-
TOTAL CHARGES FOR SERVICES	1,357	728	15,500	500	500	500
MISC REVENUE						
203-000-37004 Miscellaneous - General	-	12,000	-	12,000	12,000	12,000
203-701-37004 Miscellaneous - General	-	-	2,000	-	-	-
203-705-37004 Miscellaneous - General	5,144	-	18,000	20,000	20,000	20,000
203-706-37014 Miscellaneous - General	5,185	8,830	6,000	2,000	2,000	2,000
203-706-37017 Donations - Ukulele Club	909	553	500	1,000	1,000	1,000
203-708-37004 Miscellaneous - General	-	-	20,000	-	-	-
203-716-37018 Donations - ACC	3,650	320	-	500	500	500
203-719-37014 Miscellaneous - General	-	750	-	-	-	-
TOTAL MISC REVENUE	14,888	22,452	46,500	35,500	35,500	35,500
FUND BALANCE AVAILABLE						
203-000-39001 General	-	(16,443)	-	13,700	13,700	13,700
203-705-39001 Police	32,599	32,599	19,000	-	-	-
203-706-39001 Library	7,710	7,710	2,500	-	-	-
203-708-39001 Parks	14,294	-	-	-	-	-
203-709-39001 Recreation	-	-	-	500	500	500
203-711-39001 Building	-	-	-	3,000	3,000	3,000
203-716-39001 ACC	14,294	14,294	9,000	9,000	9,000	9,000
203-718-39001 Youth	-	-	500	-	-	-
TOTAL FUND BALANCE AVAILABLE	68,897	38,160	31,000	26,200	26,200	26,200
TOTAL RESOURCES	205,985	116,935	586,000	103,200	103,200	103,200

COMMUNITY ENHANCEMENT FUND

EXPENDITURES		2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
		Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES							
Dept 701 - Admin	Materials & Services Total	-	-	392,000	25,700	25,700	25,700
Dept 705 - Police	Materials & Services Total	73,891	44,920	37,000	20,000	20,000	20,000
Dept 706 - Library	Materials & Services Total	36,051	20,730	20,500	5,500	5,500	5,500
Dept 708 - Parks	Materials & Services Total	-	95	48,000	-	-	-
Dept 709 - Rec	Materials & Services Total	-	-	56,000	25,500	25,500	25,500
Dept 711 - Building	Materials & Services Total	-	-	11,000	7,000	7,000	7,000
Dept 716 - ACC	Materials & Services Total	2,884	149	9,000	9,500	9,500	9,500
Dept 717 - Housing	Materials & Services Total	7,280	6,680	12,000	10,000	10,000	10,000
Dept 718 - Youth	Materials & Services Total	826	-	500	-	-	-
TOTAL MATERIALS & SERVICES		120,932	72,573	586,000	103,200	103,200	103,200
TRANSFERS							
203-000-54001	Transfers	32,599	-	-	-	-	-
TOTAL EXPENDITURES		153,531	72,573	586,000	103,200	103,200	103,200

COMMUNITY ENHANCEMENT FUND

ADMINISTRATIVE DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
203-701-52028 Projects & Programs	-	-	392,000	25,700	25,700	25,700
TOTAL EXPENDITURES	-	-	392,000	25,700	25,700	25,700

POLICE DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
203-705-52028 Projects & Programs	73,891	44,920	37,000	20,000	20,000	20,000
TOTAL EXPENDITURES	73,891	44,920	37,000	20,000	20,000	20,000

LIBRARY DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
203-706-52028 Projects & Programs	64	1,615	9,500	3,500	3,500	3,500
203-706-52077 Ready to Read	1,873	-	-	2,000	2,000	2,000
203-706-52078 Donation Expense	3,916	7,603	5,500	-	-	-
203-706-52079 CCC Library Expense	2,851	-	-	-	-	-
203-706-52090 LSTA Union Grant Exp	18,216	-	-	-	-	-
203-706-52091 LSTA Refresh Grant Exp	2,491	-	-	-	-	-
203-706-52092 Ukulele Exp	779	542	-	-	-	-
203-706-52094 STEM Grant Personnel Exp	(1,585)	1,609	5,500	-	-	-
203-706-52095 STEM Grant Materials Exp	7,446	9,360	-	-	-	-
TOTAL MATERIALS & SERVICES	36,051	20,730	20,500	5,500	5,500	5,500
TOTAL EXPENDITURES	36,051	20,730	20,500	5,500	5,500	5,500

PARKS EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
203-708-52028 Projects & Programs	-	95	48,000	-	-	-
TOTAL EXPENDITURES	-	95	48,000	-	-	-

RECREATION EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
203-708-52028 Projects & Programs	-	-	56,000	25,500	25,500	25,500
TOTAL EXPENDITURES	-	-	56,000	25,500	25,500	25,500

COMMUNITY ENHANCEMENT FUND

BUILDING EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
203-711-52028 Projects & Programs	-	-	11,000	7,000	7,000	7,000
TOTAL EXPENDITURES	-	-	11,000	7,000	7,000	7,000

ARTS & CULTURAL COMMISSION EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
203-716-52028 Projects & Programs	2,884	149	9,000	9,500	9,500	9,500
TOTAL EXPENDITURES	2,884	149	9,000	9,500	9,500	9,500

TRANSITIONAL HOUSING EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
203-717-52028 Projects & Programs	7,280	6,680	12,000	10,000	10,000	10,000
TOTAL EXPENDITURES	7,280	6,680	12,000	10,000	10,000	10,000

YOUTH COUNCIL EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
203-718-52028 Projects & Programs	826	-	500	-	-	-
TOTAL EXPENDITURES	826	-	500	-	-	-

STREET FUND



STREET FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
INTERGOVERNMENTAL						
205-000-33008 Motor Vehicle Tax	964,287	943,472	800,000	925,000	925,000	925,000
205-000-33005 Grants	-	261,240	315,000	450,000	450,000	450,000
TOTAL INTERGOVERNMENTAL	964,287	1,204,712	1,115,000	1,375,000	1,375,000	1,375,000
CHARGES FOR SERVICES						
205-000-34033 Street Sidewalk Development	17,680	25,903	12,000	20,000	20,000	20,000
MISCELLANEOUS						
205-000-37001 Interest	7,000	7,750	5,000	5,000	5,000	5,000
205-000-37004 Miscellaneous	61,815	2,155	42,000	-	-	-
205-000-37029 Rental House Revenue	6,975	-	9,000	9,000	9,000	9,000
TOTAL MISCELLANEOUS	75,790	9,905	56,000	14,000	14,000	14,000
TRANSFERS						
205-000-38001 Transfers	-	117,600	-	-	-	-
FUND BALANCE AVAILABLE						
205-000-39001 Fund Balance Available	833,587	736,822	725,000	761,000	761,000	761,000
TOTAL RESOURCES	1,891,345	2,094,941	1,908,000	2,170,000	2,170,000	2,170,000

STREET FUND

EXPENDITURES	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
	Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES						
205-000-50006 PW Support Service Charge	-	-	-	279,000	279,000	279,000
205-000-51016 PW Support Service Charge	404,000	461,500	558,000	197,000	197,000	197,000
TOTAL PERSONNEL SERVICES	404,000	461,500	558,000	476,000	476,000	476,000
MATERIALS & SERVICES						
205-000-52001 Operating Supplies	57,247	32,727	29,500	70,000	70,000	70,000
205-000-52003 Utilities	45,149	47,651	52,000	50,000	50,000	50,000
205-000-52019 Professional Services	43,485	18,304	32,000	25,000	25,000	25,000
205-000-52025 GFSS Fund Charges	197,000	255,000	313,000	353,000	353,000	353,000
205-000-52026 Equipment Fund Charges	97,000	125,000	125,000	125,000	125,000	125,000
205-000-52027 IT Fund Charges	-	7,000	13,500	13,500	13,500	13,500
205-000-52060 Waterway Lease	1,618	1,664	2,000	2,500	2,500	2,500
205-000-52063 PW Operation Fund Charges	94,000	58,000	33,000	17,000	17,000	17,000
TOTAL MATERIALS & SERVICES	535,499	545,345	600,000	656,000	656,000	656,000
CAPITALY OUTLAY						
205-000-53001 Capital Outlay	146,063	304,243	650,000	450,000	450,000	450,000
DEBT SERVICE						
205-000-55001 Principle	61,991	-	45,500	-	-	-
205-000-55002 Interest	-	-	14,500	-	-	-
TOTAL DEBT SERVICE	61,991	-	60,000	-	-	-
TRANSFERS						
205-000-54001 Transfers	-	8,416	2,000	60,000	60,000	60,000
CONTINGENCY						
205-000-58001 Contingency	-	-	38,000	528,000	528,000	528,000
TOTAL EXPENDITURES	1,147,553	1,319,504	1,908,000	2,170,000	2,170,000	2,170,000

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SDC FUNDS



The City of St. Helens holds several System Development Charge Funds. These funds are most commonly referred to as SDC Funds, which are fees assessed to new development, additions and changes of use permits. These fees are collected to help offset the impact that a project or development may have on the City's infrastructure of storm, sanitary sewer, water, parks and recreation. The City can use these funds for certain identified projects in each system's Master Plan.

The City operates the following SDC Funds:

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

For the City of St. Helens, the City will always appropriate all available funds to ensure funding is available for projects or opportunities that come up throughout the year pending on development projects, grants, and other outside funding sources.

Current, the City is working on updating Water, Sewer, and Storm master plans. Once these plans are completed, the City anticipates reviewing SDC Rates for future development based on future projects identified in those master plans.

Streets SDC Fund

STREETS SDC FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
CHARGES FOR SERVICES						
301-000-34008 SDC Charges	214,957	371,699	50,000	100,000	100,000	100,000
FUND BALANCE AVAILABLE						
301-000-39001 Fund Balance Available	1,040,041	1,254,998	1,500,000	868,000	868,000	868,000
TOTAL RESOURCES	1,254,998	1,626,697	1,550,000	968,000	968,000	968,000
EXPENDITURES						
MATERIALS & SERVICES						
301-000-52019 Professional Services	-	620	750,000	400,000	400,000	400,000
301-000-32025 GFSS	-	-	-	10,000	10,000	10,000
TOTAL MATERIALS & SERVICES	-	620	750,000	410,000	410,000	410,000
CAPITALY OUTLAY						
301-000-53001 Capital Outlay	-	57,392	780,000	558,000	558,000	558,000
TRANSFER						
301-000-54001 Transfer	-	-	20,000	-	-	-
TOTAL EXPENDITURES	-	58,012	1,550,000	968,000	968,000	968,000

Water SDC Fund

WATER SDC FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
CHARGES FOR SERVICES						
302-000-34008 SDC Charges	73,809	277,045	75,000	200,000	200,000	200,000
FUND BALANCE AVAILABLE						
302-000-39001 Fund Balance Available	638,513	708,138	840,000	1,155,000	1,155,000	1,155,000
TOTAL RESOURCES	712,322	985,183	915,000	1,355,000	1,355,000	1,355,000
EXPENDITURES						
MATERIALS & SERVICES						
302-000-52019 Professional Services	-	-	400,000	600,000	600,000	600,000
302-000-52025 GFSS	1,013	-	-	15,000	15,000	15,000
TOTAL MATERIALS & SERVICES	1,013	-	400,000	615,000	615,000	615,000
CAPITALY OUTLAY						
302-000-53001 Capital Outlay	3,172	-	500,000	740,000	740,000	740,000
TRANSFERS						
302-000-53001 Transfer	-	-	15,000	-	-	-
TOTAL EXPENDITURES	4,185	-	915,000	1,355,000	1,355,000	1,355,000

Sewer SDC Fund

SEWER SDC FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
CHARGES FOR SERVICES						
303-000-34008 SDC Charges	104,089	249,986	100,000	225,000	225,000	225,000
FUND BALANCE AVAILABLE						
303-000-39001 Fund Balance Available	1,202,372	1,305,676	1,470,000	1,684,000	1,684,000	1,684,000
TOTAL RESOURCES	1,306,461	1,555,662	1,570,000	1,909,000	1,909,000	1,909,000

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
303-000-52019 Professional Services	-	1,127	785,000	900,000	900,000	900,000
303-000-52025 GFSS	784	-	-	15,000	15,000	15,000
TOTAL MATERIALS & SERVICES	784	1,127	785,000	915,000	915,000	915,000
CAPITALY OUTLAY						
303-000-53001 Capital Outlay	-	-	770,000	994,000	994,000	994,000
TRANSFER						
303-000-54001 Transfer	-	-	15,000	-	-	-
TOTAL EXPENDITURES	784	1,127	1,570,000	1,909,000	1,909,000	1,909,000

Storm SDC Fund

STORM SDC FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
CHARGES FOR SERVICES						
304-000-34008 SDC Charges	53,054	107,900	30,000	40,000	40,000	40,000
FUND BALANCE AVAILABLE						
304-000-39001 Fund Balance Available	198,681	251,611	330,000	250,000	250,000	250,000
TOTAL RESOURCES	251,735	359,511	360,000	290,000	290,000	290,000

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
304-000-52019 Professional Services	-	4,115	180,000	100,000	100,000	100,000
304-000-52025 GFSS	124	-	-	5,000	5,000	5,000
TOTAL MATERIALS & SERVICES	124	4,115	180,000	105,000	105,000	105,000
CAPITALY OUTLAY						
304-000-53001 Capital Outlay	-	-	170,000	185,000	185,000	185,000
TRANSFER						
304-000-54001 Transfer	-	-	10,000	-	-	-
TOTAL EXPENDITURES	124	4,115	350,000	290,000	290,000	290,000

Parks SDC Fund

PARKS SDC FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
CHARGES FOR SERVICES						
305-000-34008 SDC Charges	52,248	369,112	50,000	100,000	100,000	100,000
FUND BALANCE AVAILABLE						
305-000-39001 Fund Balance Available	203,241	218,173	480,000	378,000	378,000	378,000
TOTAL RESOURCES	255,489	587,285	530,000	478,000	478,000	478,000

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
305-000-52019 Professional Services	19,077	13,968	50,000	100,000	100,000	100,000
305-000-52025 GFSS	420	-	-	10,000	10,000	10,000
TOTAL MATERIALS & SERVICES	19,497	13,968	50,000	110,000	110,000	110,000
CAPITAL OUTLAY						
305-000-53001 Capital Outlay	17,819	-	460,000	368,000	368,000	368,000
TRANSFER						
305-000-54001 Transfer	-	-	20,000	-	-	-
TOTAL EXPENDITURES	37,316	13,968	530,000	478,000	478,000	478,000



ENTERPRISE FUNDS



Enterprise Funds are designated for services or activities that are given to the community on a charge basis and their customers are part of the public and not internal in any way. Laws and regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges. The charges and policies set to collect the established fees, following best practices, should be designed to recover its costs, including capital costs. By design, enterprise funds should managed to be self-sustaining through its charges.

The City of St. Helens operates three Enterprise Funds:

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

WATER FUND

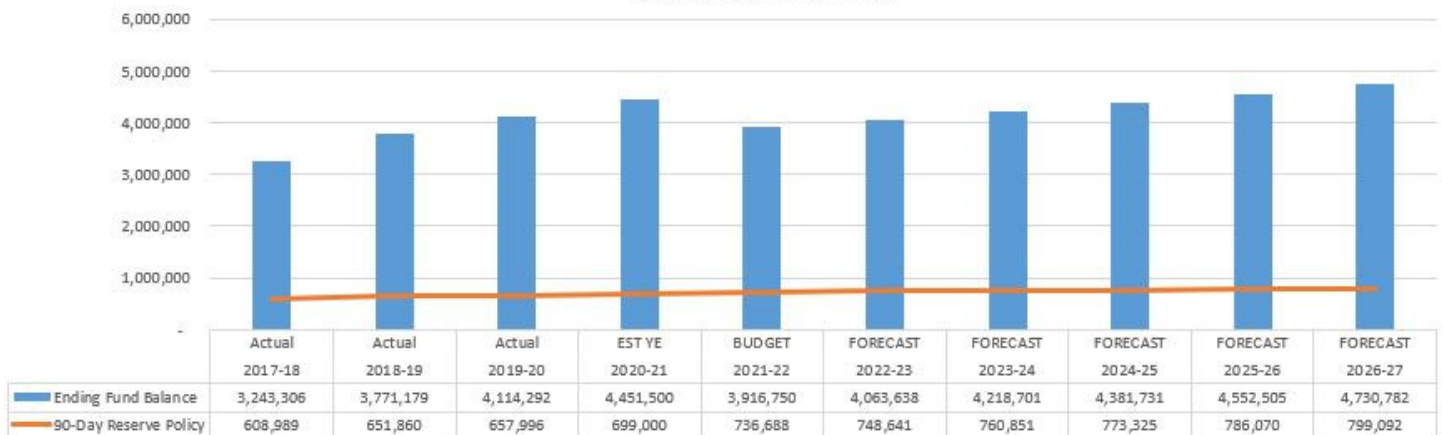


Water Fund The Water Fund supports the City’s water utility which provides for the delivery of adequate quantities of safe and quality water to domestic and commercial/industrial water users. The Water Fund’s purpose is to operate and maintain the existing Water Filtration Facility, the existing wells and all other facilities including preventative maintenance for all equipment. The Water Fund is separated into two main departments; Water Operations and Water Filtration. These departments are kept separate to track expenses specifically for each department.

DEPARTMENT	PERFORMANCE MEASUREMENTS	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
PW - Water	Linear Feet of water Mains Replaced	520	1,000	600	1,135	1,771
PW - Water	Linear Feet of New Water Mains Constructed	218	600	2,555	9,228	6,619
PW - Water	Million Gallons of Water Filtered & Distributed	548	562	544	524	508
PW - Water	Miles of Water Lines Maintained	82	82	82	84	85

This current fiscal year, the City will be finalizing a new Water Master Plan that will focus on future development needs of the City. The forecast shown below includes an estimated 1% growth rate in revenue and a 3.5% increase in Personnel Services that account for COLA increase along with health benefits and retirement. The City, following GFOA Best Practices, has established a 90-day reserve policy which is represented by the orange line on the graph below. The blue bars are the water fund’s ending fund balance for each year. Future capital projects that are currently identified are included in the forecast below and do not appear to impact negatively the future fund balance.

WATER FUND FORECAST



WATER FUND

WATER FUND - SUMMARY	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
RESOURCES	Actual	Actual	Adopted	Proposed	Approved	Adopted
CHARGES FOR SERVICES						
601-000-34007 Water Sales	3,291,319	3,447,539	3,580,000	3,630,000	3,630,000	3,630,000
601-000-34009 Late Reconnection Tamper Fees	177,249	96,730	-	100,000	100,000	100,000
601-000-34014 Connection Charge	9,600	10,958	40,000	15,000	15,000	15,000
601-000-34018 Collections	6,406	5,590	3,000	2,000	2,000	2,000
TOTAL CHARGES FOR SERVICES	3,484,574	3,560,816	3,623,000	3,747,000	3,747,000	3,747,000
MISCELLANEOUS						
601-000-37001 Interest	10,000	10,000	10,000	10,000	10,000	10,000
601-000-37004 Miscellaneous - General	12,145	12,257	10,000	5,000	5,000	5,000
TOTAL MISCELLANEOUS	22,145	22,257	20,000	15,000	15,000	15,000
TRANSFERS						
601-000-38001 Transfers	350,000	221,700	-	-	-	-
FUND BALANCE AVAILABLE						
601-000-39001 Fund Balance Available	3,254,111	3,761,179	4,465,500	4,451,000	4,451,000	4,451,000
TOTAL RESOURCES	7,110,829	7,565,952	8,108,500	8,213,000	8,213,000	8,213,000
WATER FUND - SUMMARY						
EXPENDITURES	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
	Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES						
Dept 731 Personnel Services Total	641,000	702,000	703,000	681,000	681,000	681,000
Dept 732 Personnel Services Total	262,672	277,711	281,000	237,000	237,000	237,000
TOTAL PERSONNEL SERVICES	903,672	979,711	984,000	918,000	918,000	918,000
MATERIALS & SERVICES						
Dept 731 Materials & Services Total	1,550,369	1,521,790	1,770,000	1,856,000	1,856,000	1,856,000
Dept 732 Materials & Services Total	153,401	130,484	150,500	174,000	174,000	174,000
TOTAL MATERIALS & SERVICES	1,703,770	1,652,274	1,920,500	2,030,000	2,030,000	2,030,000
CAPITALY OUTLAY						
601-000-53001 Capital Outlay	232,779	295,997	240,000	250,000	250,000	250,000
DEBT SERVICE						
601-000-55001 Principle	401,000	410,000	542,000	-	-	-
601-000-55002 Interest	98,430	88,901	32,000	-	-	-
TOTAL DEBT SERVICE	499,430	498,901	574,000	-	-	-
TRANSFERS						
601-000-54001 Transfers	-	24,777	-	800,000	800,000	800,000
CONTINGENCY						
601-000-58001 Contingency	-	-	3,640,000	3,465,000	3,465,000	3,465,000
UNAPPROPRIATED FUND BALANCE						
601-000-59001 Unapp Fund Balance	-	-	750,000	750,000	750,000	750,000
TOTAL EXPENDITURES	3,339,650	3,451,660	8,108,500	8,213,000	8,213,000	8,213,000

WATER FUND

DEPT 731 - WATER DISTRIBUTION EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
601-731-50006 PW Support Charges	-	408,000	-	399,000	399,000	399,000
601-731-51016 PW Support Charges	641,000	294,000	703,000	282,000	282,000	282,000
TOTAL PERSONNEL SERVICES	641,000	702,000	703,000	681,000	681,000	681,000
MATERIALS & SERVICES						
601-731-52001 Operating Supplies	82,428	69,640	75,000	150,000	150,000	150,000
601-731-52003 Utilities	35,712	32,798	35,000	35,000	35,000	35,000
601-731-52010 Telephone	929	960	1,000	1,000	1,000	1,000
601-731-52016 Insurance - General	44,000	47,000	58,000	65,000	65,000	65,000
601-731-52019 Professional Services	25,335	12,977	45,000	40,000	40,000	40,000
601-731-52023 Facility Maintenance	-	-	-	-	-	-
601-731-52025 GFSS Fund Charges	607,000	660,000	886,000	1,000,000	1,000,000	1,000,000
601-731-52026 Equipment Fund Charges	220,000	200,000	160,000	160,000	160,000	160,000
601-731-52063 PW Operation Fund Charges	183,000	115,000	114,000	15,000	15,000	15,000
601-731-52064 Lab Testing	6,149	9,208	20,000	15,000	15,000	15,000
601-731-52067 In Lieu of Franchise Fee	345,817	374,208	376,000	375,000	375,000	375,000
TOTAL MATERIALS & SERVICES	1,550,369	1,521,790	1,770,000	1,856,000	1,856,000	1,856,000
TOTAL EXPENDITURES	2,191,369	2,223,790	2,473,000	2,537,000	2,537,000	2,537,000

DEPT 732 - WATER FILTRATION EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
601-732-50006 PW Support Charges	-	-	-	143,000	143,000	143,000
601-732-51001 Regular Wages	133,710	150,176	186,500	-	-	-
601-732-51004 Overtime	31,672	23,298	3,000	-	-	-
601-732-51005 Health Insurance	35,500	31,829	22,000	-	-	-
601-732-51006 VEBA	960	6,221	2,000	-	-	-
601-732-51007 PERS	39,861	46,653	49,000	-	-	-
601-732-51008 Taxes	12,602	13,311	15,000	-	-	-
601-732-51009 Workers Comp	6,827	4,303	1,000	-	-	-
601-732-51011 Longevity Pay	1,200	1,650	2,000	-	-	-
601-732-51012 Certification & Incentive	-	-	0	-	-	-
601-732-51014 Disability Life Ins	340	270	500	-	-	-
601-732-51016 PW Support Charges	-	-	-	94,000	94,000	94,000
TOTAL PERSONNEL SERVICES	262,672	277,711	281,000	237,000	237,000	237,000
MATERIALS & SERVICES						
601-732-52001 Operating Supplies	36,049	20,925	8,000	50,000	50,000	50,000
601-732-52003 Utilities	64,710	65,216	68,000	70,000	70,000	70,000
601-732-52010 Telephone	1,548	1,550	2,000	2,000	2,000	2,000
601-732-52018 Professional Development	1,958	1,581	2,000	3,000	3,000	3,000
601-732-52019 Professional Services	-	9,344	5,000	-	-	-
601-732-52022 Fuel/Oil	435	1,295	2,000	1,000	1,000	1,000
601-732-52023 Facility Maintenance	6,098	5,514	32,000	8,000	8,000	8,000
601-732-52064 Lab Testing	1,705	-	-	-	-	-
601-732-52083 Chemicals	40,899	25,060	31,500	40,000	40,000	40,000
TOTAL MATERIALS & SERVICES	153,401	130,484	150,500	174,000	174,000	174,000
TOTAL EXPENDITURES	416,072	408,195	431,500	411,000	411,000	411,000

SEWER FUND

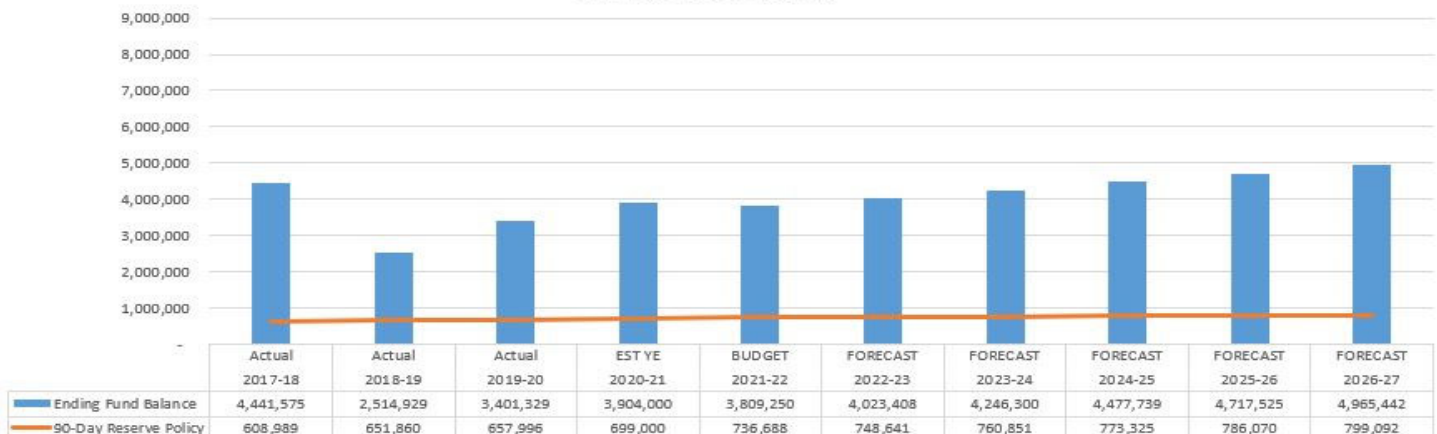


Sewer Fund The Sewer Fund supports the City’s wastewater utilities which ensures the safe collection and discharge of wastewater effluent under the requirements of the City’s National Pollutant Discharge Elimination System (NPDES) Permit. The main source of revenue is from the sewer charges on utility bills and other sewer revenue is provided through service fees and sewer connections. The Sewer Fund is separated into four departments; Sewer Collection, Primary Treatment, Secondary Treatment, and Pump Services.

<u>DEPARTMENT</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
PW - Sewer	Linear Feet of Sanitary Lines Repaired	0	1,000	600	4,362	445
PW - Sewer	Linear Feet of New Sewer Mains Constructed	X	X	X	3,352	4,762
PW - Sewer	Miles of Sewer Mains Maintained	59.2	59.3	59.7	60	61

This current fiscal year, the City will be finalizing a new Sewer Master Plan that will focus on future development needs of the City. The forest shown below includes an estimated 1% growth rate in revenue and a 3.5% increase in Personnel Services that account for COLA increase along with health benefits and retirement. The City, following GFOA Best Practices, has established a 90-day reserve policy which is represented by the orange line on the graph below. The blue bars are the sewer fund’s ending fund balance for each year. Future capital projects that are currently identified are included in the forecast below and do not appear to impact negatively the future fund balance.

SEWER FUND FORECAST



SEWER FUND

SEWER FUND - SUMMARY RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
CHARGES FOR SERVICES						
603-000-34011 Sewer Service Charges	3,028,705	4,060,082	3,900,000	3,800,000	3,800,000	3,800,000
603-000-34012 Secondary Boise	779,961	113,977	-	-	-	-
603-000-34013 Sludge Disposal Charge	153,154	147,927	162,500	175,000	175,000	175,000
603-000-34014 Connection Charge	1,890	1,763	1,000	1,000	1,000	1,000
603-000-34015 Sewer LID Payments	40,561	187,614	60,000	-	-	-
TOTAL CHARGES FOR SERVICES	4,004,270	4,511,363	4,123,500	3,976,000	3,976,000	3,976,000
MISCELLANEOUS						
603-000-37001 Interest	12,000	10,000	10,000	10,000	10,000	10,000
603-000-37004 Miscellaneous	2,100	-	10,000	5,000	5,000	5,000
TOTAL MISCELLANEOUS	14,100	10,000	20,000	15,000	15,000	15,000
TRANSFERS						
603-000-38001 Transfers	-	316,050	-	-	-	-
FUND BALANCE AVAILABLE						
603-000-39001 Fund Balance Available	4,571,275	2,502,929	2,981,500	3,904,000	3,904,000	3,904,000
TOTAL RESOURCES	8,589,646	7,340,341	7,122,500	7,895,000	7,895,000	7,895,000

SEWER FUND - SUMMARY EXPENDITURES

PERSONNEL SERVICES						
Dept 735 Personnel Services Total	638,000	703,000	490,000	482,000	482,000	482,000
Dept 736 Personnel Services Total	187,000	158,000	165,000	108,000	108,000	108,000
Dept 737 Personnel Services Total	249,000	211,000	220,000	216,000	216,000	216,000
Dept 738 Personnel Services Total	187,000	158,000	165,000	108,000	108,000	108,000
TOTAL PERSONNEL SERVICES	1,261,000	1,230,000	1,040,000	914,000	914,000	914,000
MATERIALS & SERVICES						
Dept 735 Materials & Services Total	1,472,536	1,464,430	1,500,000	1,499,000	1,499,000	1,499,000
Dept 736 Materials & Services Total	133,686	152,707	151,000	174,000	174,000	174,000
Dept 737 Materials & Services Total	339,988	272,878	275,000	380,000	380,000	380,000
Dept 738 Materials & Services Total	33,528	33,848	40,000	21,000	21,000	21,000
TOTAL MATERIALS & SERVICES	1,979,738	1,923,863	1,966,000	2,074,000	2,074,000	2,074,000
CAPITALY OUTLAY						
603-000-53001 Capital Outlay	8,647	153,774	200,000	200,000	200,000	200,000
DEBT SERVICE						
603-000-55001 Principle	545,711	434,302	615,000	-	-	-
603-000-55002 Interest	150,971	141,232	163,000	-	-	-
603-000-55003 Loan Fee	28,650	27,235	26,000	-	-	-
TOTAL DEBT SERVICE	725,332	602,769	804,000	-	-	-
TRANSFERS						
603-000-54001 Transfers	2,100,000	28,607	-	900,000	900,000	900,000
CONTINGENCY						
603-000-58001 Contingency	-	-	2,363,500	3,057,000	3,057,000	3,057,000
UNAPPROPRIATED FUND BALANCE						
603-000-59001 Unapp Fund Balance	-	-	750,000	750,000	750,000	750,000
TOTAL EXPENDITURES	6,074,717	3,939,012	7,122,500	7,895,000	7,895,000	7,895,000

SEWER FUND

DEPT 735 - SEWER COLLECTION EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
603-735-50006 PW Support Charges	-	404,000	490,000	283,000	283,000	283,000
603-735-51016 PW Support Charges	638,000	-	-	199,000	199,000	199,000
603-735-51999 Direct Labor Charge	-	299,000	-	-	-	-
TOTAL PERSONNEL SERVICES	638,000	703,000	490,000	482,000	482,000	482,000
MATERIALS & SERVICES						
603-735-52001 Operating Supplies	11,146	10,544	15,000	20,000	20,000	20,000
603-735-52003 Utilities	-	-	1,000	-	-	-
603-735-52019 Professional Services	5,050	1,452	2,000	15,000	15,000	15,000
603-735-52025 GFSS Fund Charges	663,000	695,000	834,000	942,000	942,000	942,000
603-735-52026 Equipment Fund Charges	146,000	130,000	105,000	105,000	105,000	105,000
603-735-52063 PW Operation Fund Charges	332,476	154,000	130,000	17,000	17,000	17,000
603-735-52067 In Lieu of Franchise Fee	314,864	473,435	413,000	400,000	400,000	400,000
TOTAL MATERIALS & SERVICES	1,472,536	1,464,430	1,500,000	1,499,000	1,499,000	1,499,000
TOTAL EXPENDITURES	2,110,536	2,167,430	1,990,000	1,981,000	1,981,000	1,981,000

DEPT 736 - PRIMARY TREATMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
603-736-50006 PW Support Charges	-	91,000	-	62,000	62,000	62,000
603-736-51016 PW Support Charges	187,000	67,000	165,000	46,000	46,000	46,000
TOTAL PERSONNEL SERVICES	187,000	158,000	165,000	108,000	108,000	108,000
MATERIALS & SERVICES						
603-736-52001 Operating Supplies	16,953	30,405	16,000	16,000	16,000	16,000
603-736-52003 Utilities	40,295	27,733	20,000	40,000	40,000	40,000
603-736-52010 Telephone	3,172	3,339	15,000	2,000	2,000	2,000
603-736-52016 Insurance	31,000	32,000	35,000	35,000	35,000	35,000
603-736-52018 Professional Development	725	1,669	2,000	3,000	3,000	3,000
603-736-52019 Professional Services	1,527	3,868	2,000	5,000	5,000	5,000
603-736-52021 Equipment Maintenance	359	2,040	-	2,000	2,000	2,000
603-736-52023 Facility Maintenance	3,525	9,935	6,000	1,000	1,000	1,000
603-736-52028 Projects & Programs	-	-	-	15,000	15,000	15,000
603-736-52064 Lab Testing	11,957	11,121	20,000	20,000	20,000	20,000
603-736-52083 Chemicals	24,173	30,596	35,000	35,000	35,000	35,000
TOTAL MATERIALS & SERVICES	133,686	152,707	151,000	174,000	174,000	174,000
TOTAL EXPENDITURES	320,686	310,707	316,000	282,000	282,000	282,000

SEWER FUND

DEPT 737 - SECONDARY TREATMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
603-737-50006 PW Support Charges	-	121,000	-	124,000	124,000	124,000
603-737-51016 PW Support Charges	249,000	90,000	220,000	92,000	92,000	92,000
TOTAL PERSONNEL SERVICES	249,000	211,000	220,000	216,000	216,000	216,000
MATERIALS & SERVICES						
603-737-52001 Operating Supplies	26,529	30,574	30,000	47,000	47,000	47,000
603-737-52003 Utilities	242,328	107,983	135,000	200,000	200,000	200,000
603-737-52010 Telephone	3,107	3,342	4,000	3,000	3,000	3,000
603-737-52016 Insurance	31,000	32,000	35,000	38,000	38,000	38,000
603-737-52018 Professional Development	738	1,950	2,000	2,000	2,000	2,000
603-737-52019 Professional Services	2,641	3,004	4,000	15,000	15,000	15,000
603-737-52023 Facility Maintenance	5,082	8,877	-	-	-	-
603-737-52064 Lab Testing	28,562	32,981	40,000	40,000	40,000	40,000
603-737-52066 Permit Fees	-	52,166	25,000	35,000	35,000	35,000
TOTAL MATERIALS & SERVICES	339,988	272,878	275,000	380,000	380,000	380,000
TOTAL EXPENDITURES	588,988	483,878	495,000	596,000	596,000	596,000

DEPT 738 - PUMP SERVICES EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
603-738-50006 PW Support Charges	-	91,000	-	62,000	62,000	62,000
603-738-51016 PW Support Charges	187,000	67,000	165,000	46,000	46,000	46,000
TOTAL PERSONNEL SERVICES	187,000	158,000	165,000	108,000	108,000	108,000
MATERIALS & SERVICES						
603-738-52001 Operating Supplies	21,040	15,191	29,000	10,000	10,000	10,000
603-738-52003 Utilities	9,595	18,162	10,000	10,000	10,000	10,000
603-738-52010 Telephone	2,894	494	1,000	1,000	1,000	1,000
TOTAL MATERIALS & SERVICES	33,528	33,848	40,000	21,000	21,000	21,000
TOTAL EXPENDITURES	220,528	191,848	205,000	129,000	129,000	129,000

STORM FUND

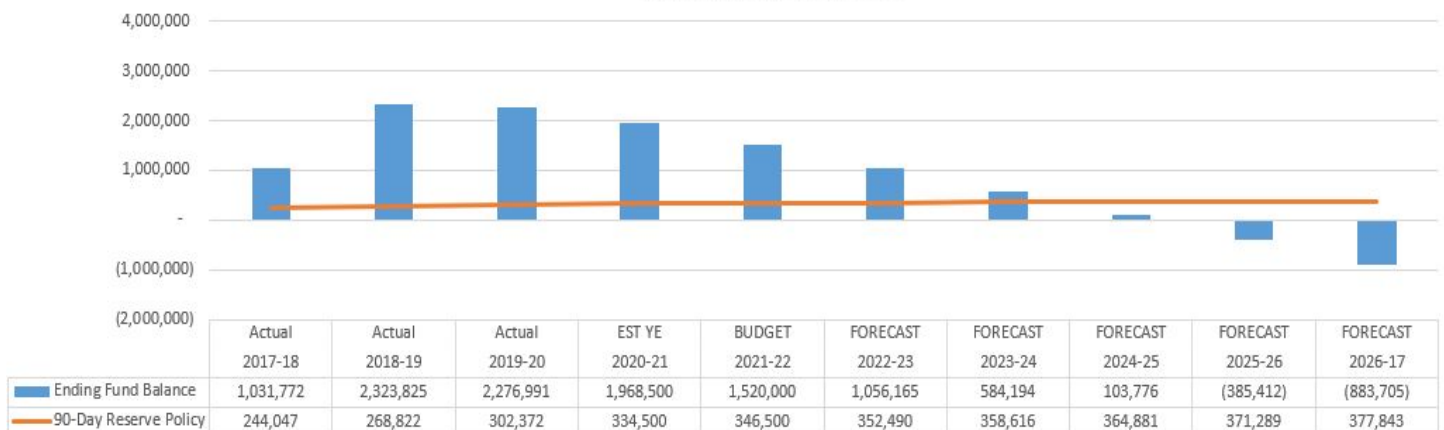


Storm Fund The Storm Fund was created separately in the fiscal year 2017/18. In previous budgets the Storm Fund was combined with the Sewer Fund. The reason for separation was to ensure that, as an enterprise designation, it should be self-sustaining with the revenue it reports and expenses it incurs. The Storm Fund is responsible for managing the storm water within the community.

<u>DEPARTMENT</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
PW - Storm	Feet of New Storm Pipes Constructed	1,727	1,000	1,000	3,701	12,484
PW - Storm	Miles of Storm Lines Maintained	43	44	48	50	52

This current fiscal year, the City will be finalizing a new Storm Master Plan that will focus on future development needs of the City as well as address the future funding gaps that are shown below in the forecast. The forecast below includes an estimated 1% growth rate in revenue and a 3.5% increase in Personnel Services that account for COLA increase along with health benefits and retirement. The City, following GFOA Best Practices, has established a 90-day reserve policy which is represented by the orange line on the graph below. The blue bars are the storm fund's ending fund balance for each year. Future capital projects that are currently identified are included in the forecast below and do appear to impact negatively the future fund balance. This will be taken into consideration as the City finalizes a new Storm master plan that should identify opportunities for the City to review and act on when necessary.

STORM FUND FORECAST



STORM FUND

RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
CHARGES FOR SERVICES						
605-000-34014 Connection Charge	135	-	-	-	-	-
605-000-34017 Storm Service Charge	939,202	1,104,153	1,000,000	1,075,000	1,075,000	1,075,000
TOTAL CHARGES FOR SERVICES	939,337	1,104,153	1,000,000	1,075,000	1,075,000	1,075,000
MISCELLANEOUS						
605-000-37001 Interest	5,000	5,000	5,000	5,000	5,000	5,000
TOTAL MISCELLANEOUS	5,000	5,000	5,000	5,000	5,000	5,000
TRANSFERS						
605-000-38001 Transfers	2,100,000	117,600	-	-	-	-
FUND BALANCE AVAILABLE						
605-000-39001 Fund Balance Available	1,041,752	2,318,825	2,150,000	1,976,000	1,976,000	1,976,000
TOTAL RESOURCES	4,086,089	3,545,578	3,155,000	3,056,000	3,056,000	3,056,000

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
605-000-50006 PW Support Charges	-	275,000	-	297,000	297,000	297,000
605-000-51016 PW Support Charges	415,000	200,000	516,000	208,000	208,000	208,000
TOTAL PERSONNEL SERVICES	415,000	475,000	516,000	505,000	505,000	505,000
MATERIALS & SERVICES						
605-000-52001 Operating Supplies	19,280	7,651	15,000	25,000	25,000	25,000
605-000-52003 Utilities	839	-	-	1,000	1,000	1,000
605-000-52019 Professional Services	1,009	10,456	1,000	5,000	5,000	5,000
605-000-52025 GFSS Fund Charges	395,000	440,000	573,000	648,000	648,000	648,000
605-000-52026 Equipment Fund Charges	58,000	100,000	80,000	80,000	80,000	80,000
605-000-52063 PW Operations Fund Charges	94,000	58,000	49,000	17,000	17,000	17,000
605-000-52067 In Lieu of Franchise Fee	92,159	118,383	112,000	105,000	105,000	105,000
TOTAL MATERIALS & SERVICES	660,287	734,490	830,000	881,000	881,000	881,000
CAPITAL OUTLAY						
605-000-53001 Capital Outlay	686,977	57,578	150,000	150,000	150,000	150,000
TRANSFERS						
605-000-57001 Transfers	-	1,519	-	-	-	-
CONTINGENCY						
605-000-58001 Contingency	-	-	1,159,000	1,170,000	1,170,000	1,170,000
UNAPPROPRIATED FUND BALANCE						
605-000-59001 Unapp Fund Balance	-	-	500,000	350,000	350,000	350,000
TOTAL EXPENDITURES	1,762,264	1,268,587	3,155,000	3,056,000	3,056,000	3,056,000

INTERNAL SERVICE FUNDS



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

Equipment Fund	This fund is a reserve account for major vehicle replacement mainly dealing with Public Works. This fund also shows all the charges for the City's Enterprise Lease Program, which the City has for all Police Department vehicles as well as a number of City Hall and general use vehicles.
IT Fund	This fund is setup to take in charges from each department for their portion of the IT infrastructure of the City as well as pay for ongoing replacement schedules and IT staffing that is shared amongst the entire City.
PW Operations Fund	This fund is setup to charge each Enterprise Fund (Water, Sewer and Storm) with general charges for personnel and materials and services that are shared among all three enterprise funds. This fund also has the Engineering Department within the PW Operations Fund. The expenses associated with the Engineering Department are split out proportionally among the Enterprise Funds.
Major Maintenance Fund	This fund is setup as a reserve fund to help save and/or set up specific large scale projects. This ensures that when funds are specifically set aside for a specific project, those funds are held in a restricted fund only to be used for their purpose.
Debt Service Fund	This fund is setup for the City to make debt service payments that involve multiple funds or unique funding sources.
Public Safety Fund	This fund is setup for the City to begin funding a new Public Safety Facility

EQUIPMENT FUND

EQUIPMENT FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
CHARGES FOR SERVICES						
701-000-34019 Equipment Fund Charges	656,650	727,545	686,500	-	-	-
MISCELLANEOUS						
701-000-37004 Miscellaneous - General	164	-	-	-	-	-
TRANSFERS						
701-000-38001 Transfers	32,599	-	-	-	-	-
FUND BALANCE AVAILABLE						
701-000-39001 Fund Balance Available	567,745	450,060	489,000	412,000	412,000	412,000
TOTAL RESOURCES	1,257,159	1,177,605	1,175,500	412,000	412,000	412,000
EXPENDITURES						
PERSONNEL SERVICES						
701-000-50001 Regular Wages	138,008	128,874	132,000	-	-	-
701-000-50004 Overtime	1,259	-	2,000	-	-	-
701-000-51005 Health Insurance	49,601	50,944	55,000	-	-	-
701-000-51006 VEBA	2,946	2,724	3,000	-	-	-
701-000-51007 PERS	44,622	46,584	49,000	-	-	-
701-000-51008 Taxes	10,710	9,924	10,000	-	-	-
701-000-51009 Workers Comp	4,270	2,463	500	-	-	-
701-000-51011 Longevity Pay	1,965	1,905	2,000	-	-	-
701-000-51012 Certification & Incentive	328	-	-	-	-	-
701-000-51014 Disability Life Ins	370	318	500	-	-	-
TOTAL PERSONNEL SERVICES	254,079	243,735	254,000	-	-	-
MATERIALS & SERVICES						
701-000-52001 Operating Supplies	57,529	71,993	29,000	-	-	-
701-000-52010 Telephone	104	-	1,500	-	-	-
701-000-52016 Insurance - General	45,000	48,000	53,000	-	-	-
701-000-52023 Facility Maintenance	21,789	14,535	17,000	-	-	-
701-000-52027 IT Fund Charges	-	7,000	18,000	-	-	-
701-000-52097 Enterprise Lease Management	-	208,287	162,000	-	-	-
TOTAL MATERIALS & SERVICES	124,422	349,814	280,500	-	-	-
CAPITALY OUTLAY						
701-000-53001 Capital Outlay	428,577	167,794	90,000	-	-	-
TRANSFERS						
701-000-54001 Transfer	-	-	-	412,000	412,000	412,000
CONTINGENCY						
701-000-58001 Contingency	-	-	551,000	-	-	-
TOTAL EXPENDITURES	807,078	761,342	1,175,500	412,000	412,000	412,000

IT SERVICES FUND

IT FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
CHARGES FOR SERVICES						
702-000-34021 IT Fund Charges	369,000	336,789	597,000	518,000	518,000	518,000
MISCELLANEOUS						
702-000-37004 Miscellaneous	-	25,693	11,000	-	-	-
TRANSFERS						
702-000-38001 Transfers	-	85,000	-	-	-	-
FUND BALANCE AVAILABLE						
702-000-39001 Fund Balance Available	88,155	138,079	-	57,000	57,000	57,000
TOTAL RESOURCES	457,155	585,561	608,000	575,000	575,000	575,000

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
702-000-50001 Regular Wages	14,782	72,120	80,000	84,000	84,000	84,000
702-000-51005 Health Dental Benefits	6,074	24,793	28,000	29,000	29,000	29,000
702-000-51006 VEBA	-	920	1,500	2,000	2,000	2,000
702-000-51007 PERS	-	13,819	23,000	26,000	26,000	26,000
702-000-51008 Taxes	1,114	5,445	6,500	6,500	6,500	6,500
702-000-51009 Workers Comp	21	68	500	500	500	500
702-000-51012 Certification & Incentive	99	231	-	500	500	500
702-000-51014 Disability Life Ins	26	154	500	500	500	500
TOTAL PERSONNEL SERVICES	22,115	117,550	140,000	149,000	149,000	149,000
MATERIALS & SERVICES						
702-000-52001 Operating Supplies	22,003	30,874	61,000	25,000	25,000	25,000
702-000-52003 Utilities	18,111	20,351	50,000	20,000	20,000	20,000
702-000-52005 Small Equipment	-	-	27,000	-	-	-
702-000-52006 Computer Maintenance	140,260	296,968	110,000	150,000	150,000	150,000
702-000-52010 Telephone	23,619	29,964	30,000	25,000	25,000	25,000
702-000-52016 Insurance - General	-	-	40,000	-	-	-
702-000-52019 Professional Services	75,095	72,152	150,000	120,000	120,000	120,000
TOTAL MATERIALS & SERVICES	279,089	450,308	468,000	340,000	340,000	340,000
CAPITALY OUTLAY						
702-000-53001 Capital Outlay	17,872	-	-	-	-	-
CONTINGENCY						
702-000-58001 Contingency	-	-	-	86,000	86,000	86,000
TOTAL EXPENDITURES	319,076	567,858	608,000	575,000	575,000	575,000

PUBLIC WORKS OPERATIONS FUND

PW OPERATIONS FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
GRANTS						
703-000-33005 Grants	-	-	-	15,000	15,000	15,000
CHARGES FOR SERVICES						
703-000-34010 PW Support Services Charge	3,334,000	3,253,500	3,094,000	2,876,000	2,876,000	2,876,000
703-000-34001 Dockside Services	-	-	-	15,000	15,000	15,000
TOTAL CHARGES FOR SERVICES	3,334,000	3,253,500	3,094,000	2,891,000	2,891,000	2,891,000
LIC, PERMITS, FEES						
703-000-35017 Engineering Fees	35,945	59,398	15,000	50,000	50,000	50,000
MISCELLANEOUS						
703-000-37004 Miscellaneous - General	28,452	23,885	-	-	-	-
FUND BALANCE AVAILABLE						
703-000-39001 Fund Balance Available	139,701	759,625	320,000	439,000	439,000	439,000
TOTAL RESOURCES	3,538,098	4,096,408	3,429,000	3,395,000	3,395,000	3,395,000

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONNEL SERVICES						
Dept 733 - Eng Personnel Services	371,126	344,204	284,000	433,000	433,000	433,000
Dept 734 - Ops Personnel Services	2,023,795	2,232,816	2,466,500	2,378,000	2,378,000	2,378,000
TOTAL PERSONNEL SERVICES	2,394,921	2,577,019	2,750,500	2,811,000	2,811,000	2,811,000
MATERIALS & SERVICES						
Dept 733 - Eng Materials & Services	37,239	30,032	20,000	90,000	90,000	90,000
Dept 734 - Ops Materials & Services	346,314	259,951	375,000	494,000	494,000	494,000
TOTAL MATERIALS & SERVICES	383,553	289,983	395,000	584,000	584,000	584,000
TRANSFERS						
703-000-54001 Transfers	-	937,950	-	-	-	-
CONTINGENCY						
703-000-58001 Contingency	-	-	283,500	-	-	-
TOTAL EXPENDITURES	2,778,474	3,804,952	3,429,000	3,395,000	3,395,000	3,395,000

PUBLIC WORKS OPERATIONS FUND

DEPT 733 - ENGINEERING	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
EXPENDITURES	Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES						
703-733-50001 Regular Wages	235,649	212,163	170,000	269,000	269,000	269,000
703-733-51005 Health Dental Benefits	41,327	40,430	40,000	42,000	42,000	42,000
703-733-51006 VEBA	3,078	3,354	3,000	5,000	5,000	5,000
703-733-51007 PERS	68,217	68,322	54,000	91,000	91,000	91,000
703-733-51008 Taxes	17,993	16,188	13,000	22,000	22,000	22,000
703-733-51009 Workers Comp	1,462	952	2,000	3,000	3,000	3,000
703-733-51011 Longevity Pay	2,025	2,153	1,500	-	-	-
703-733-51012 Certification & Incentive	891	293	-	500	500	500
703-733-51014 Disability Life Ins	485	348	500	500	500	500
TOTAL PERSONNEL SERVICES	371,126	344,204	284,000	433,000	433,000	433,000
MATERIALS & SERVICES						
703-733-52001 Operating Supplies	-	-	7,000	1,000	1,000	1,000
703-733-52004 Office Supplies	140	4,080	-	-	-	-
703-733-52006 Computer Maintenance	3,537	2,849	4,000	-	-	-
703-733-52010 Telephone	1,709	2,077	2,000	2,000	2,000	2,000
703-733-52018 Professional Development	4,281	3,083	1,000	3,000	3,000	3,000
703-733-52019 Professional Services	3,534	7,943	5,000	5,000	5,000	5,000
703-733-52026 Equipment Fund Charges	12,038	-	1,000	-	-	-
703-733-52027 IT Fund Charges	12,000	10,000	-	4,000	4,000	4,000
703-733-52028 Projects & Programs	-	-	-	75,000	75,000	75,000
TOTAL MATERIALS & SERVICES	37,239	30,032	20,000	90,000	90,000	90,000
TOTAL ENGINEERING DEPT EXPENDITURES	408,365	374,236	304,000	523,000	523,000	523,000

PUBLIC WORKS OPERATIONS FUND

DEPT 734 - PW OPERATIONS	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
EXPENDITURES	Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES						
703-734-50001 Regular Wages	1,105,611	1,256,101	1,392,000	1,393,000	1,393,000	1,393,000
703-734-50002 Part Time Wages	22,883	-	43,000			
703-734-50004 Overtime	69,722	57,290	17,000	-	-	-
703-734-51005 Health Dental Benefits	335,190	350,063	395,000	357,000	357,000	357,000
703-734-51006 VEBA	20,297	23,127	23,000	26,500	26,500	26,500
703-734-51007 PERS	326,298	385,204	450,000	449,500	449,500	449,500
703-734-51008 Taxes	97,050	118,334	122,000	111,000	111,000	111,000
703-734-51009 Workers Comp	34,249	24,091	2,000	37,500	37,500	37,500
703-734-51011 Longevity Pay	8,244	12,753	15,000	-	-	-
703-734-51012 Certification & Incentive	1,204	1,549	4,000	-	-	-
703-734-51014 Disability Life Ins	3,048	4,304	3,500	3,500	3,500	3,500
TOTAL PERSONNEL SERVICES	2,023,795	2,232,816	2,466,500	2,378,000	2,378,000	2,378,000
MATERIALS & SERVICES						
703-734-52001 Operating Supplies	16,409	26,287	35,000	15,000	15,000	15,000
703-734-52002 Personnel Uniforms Equipment	-	1,610	2,000	2,000	2,000	2,000
703-734-52003 Utilities	7,879	9,892	15,000	8,000	8,000	8,000
703-734-52010 Telephone	2,872	3,148	8,000	6,000	6,000	6,000
703-734-52016 Insurance - General	98,000	107,129	126,000	143,000	143,000	143,000
703-734-52018 Professional Development	5,136	4,600	5,000	10,000	10,000	10,000
703-734-52019 Professional Services	15,689	40,854	20,000	15,000	15,000	15,000
703-734-52022 Fuel/Oil	35,137	25,233	25,000	35,000	35,000	35,000
703-734-52023 Facility Maintenance	16,045	29,147	20,000	25,000	25,000	25,000
703-734-52027 IT Fund Charges	148,000	2,750	119,000	140,000	140,000	140,000
703-734-52028 Projects & Programs	700	953	-	5,000	5,000	5,000
703-734-52046 Dock Services	-	-	-	5,000	5,000	5,000
703-734-52047 Marine Board	-	-	-	15,000	15,000	15,000
703-734-52084 Abatement Expense	448	8,347	-	-	-	-
703-734-52099 Equipment Operations	-	-	-	40,000	40,000	40,000
703-734-52100 PW Administration	-	-	-	30,000	30,000	30,000
TOTAL MATERIALS & SERVICES	346,314	259,951	375,000	494,000	494,000	494,000
TOTAL PW OPERATIONS DEPT EXPENDITURES	2,370,109	2,492,766	2,841,500	2,872,000	2,872,000	2,872,000

MAJOR MAINTENANCE FUND

MAJOR MAINTENANCE FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
INTERGOVERNMENTAL REVENUE						
704-000-33005 Grants	-	137,270	12,000	-	-	-
CHARGES FOR SERVICES						
704-000-34020 Facility Maintenance	50,000	60,000	85,000	100,000	100,000	100,000
MISCELLANEOUS						
704-000-37004 Miscellaneous	735,262	7,722	-	-	-	-
TRANSFERS						
704-000-38001 Transfers	-	-	240,000	1,012,000	1,012,000	1,012,000
FUND BALANCE AVAILABLE						
704-000-39001 Fund Balance Available	200,392	434,351	363,000	273,000	273,000	273,000
TOTAL RESOURCES	985,654	639,343	700,000	1,385,000	1,385,000	1,385,000

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
704-000-52001 Operating Supplies	-	1,413	-	-	-	-
704-000-52019 Professional Services	4,637	-	-	-	-	-
704-000-52028 Projects & Programs	3,101	5,905	9,000	-	-	-
TOTAL MATERIALS & SERVICES	7,738	7,318	9,000	-	-	-
CAPITAL OUTLAY						
704-000-53001 General	1,169	-	240,000	-	-	-
704-000-53012 Parks	42,857	34,728	-	100,000	100,000	100,000
704-000-53013 Library	19,750	28,922	173,000	163,000	163,000	163,000
704-000-53017 Recreation Center	136,519	8,138	2,000	560,000	560,000	560,000
704-000-53018 City Hall	79,778	64,683	130,000	-	-	-
704-000-53022 Veterans Project	130,972	13,103	-	-	-	-
704-000-53023 Grey Cliffs Project	103,464	721	-	-	-	-
704-000-53024 Police Station	28,916	31,706	79,000	50,000	50,000	50,000
704-000-53025 Senior Center	140	32,213	20,000	-	-	-
704-000-53026 5th Street Trail	-	14,841	1,000	-	-	-
704-000-53027 Campbell Park	-	-	28,000	180,000	180,000	180,000
704-000-53028 Bennet Building	-	-	18,000	-	-	-
TOTAL CAPITAL OUTLAY	543,564	229,056	691,000	1,053,000	1,053,000	1,053,000
CONTINGENCY						
704-000-58001 Contingency	-	-	-	332,000	332,000	332,000
TOTAL EXPENDITURES	551,303	236,374	700,000	1,385,000	1,385,000	1,385,000

DEBT SERVICE FUND

DEBT SERVICE FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
TRANSFERS						
705-000-38001 Transfers	-	-	-	1,160,000	1,160,000	1,160,000
FUND BALANCE AVAILABLE						
705-000-39001 Fund Balance Available	-	-	-	-	-	-
TOTAL RESOURCES	-	-	-	1,160,000	1,160,000	1,160,000

DEBT SERVICE FUND EXPENSES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
DEBT SERVICE						
705-000-55001 Principle	-	-	-	1,000,000	1,000,000	1,000,000
705-000-55002 Interest	-	-	-	160,000	160,000	160,000
TOTAL DEBT SERVICE	-	-	-	1,160,000	1,160,000	1,160,000
CONTINGENCY	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	1,160,000	1,160,000	1,160,000

PUBLIC SAFETY FUND

PUBLIC SAFETY FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
CHARGES FOR SERVICES						
706-000- PSF Utility Fee	-	-	-	50,000	50,000	50,000
TOTAL RESOURCES	-	-	-	50,000	50,000	50,000

DEBT SERVICE FUND EXPENSES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS AND SERVICES						
706-000-52019 Professional Services	-	-	-	50,000	50,000	50,000
TOTAL EXPENDITURES	-	-	-	50,000	50,000	50,000

CAPITAL IMPROVEMENT PLAN

This section is the City of St. Helens Capital Improvement Plan for the next five fiscal years. Below is a summary of each project by department, year of anticipated completion, anticipated costs, funding resources, and any financial impact to customers. The following pages provide a more detailed review of each project for the upcoming fiscal year in 2021. The list of current and future projects are reviewed yearly with departmental staff and City Council to determine priority level of each one. Projects can change throughout the year depending on funding resources and development throughout the City. Projects listed below are identified through developed and City Council approved Master Plans.

2021-2022 CAPITAL IMPROVEMENT PLAN

PROJECT	2021-22	2022-23	2023-24	2024-25	2025-26	CIP TOTAL	FUNDING	RATE IMPACTS
<u>PARKS DEPARTMENT</u>								
Parks Master Plan	100,000	-	-	-	-	100,000	SDC	None
PARKS TOTAL =	100,000	-	-	-	-	100,000		
<u>STREETS DEPARTMENT</u>								
AC Overlays - Gable Road	250,000	-	-	-	-	250,000	Grants	None
Safe Routes to School - Col. Blvd.	400,000	-	-	-	-	400,000	SDC/Grants	None
1st Street Improvements	-	-	400,000	-	-	400,000	Street	None
STREETS TOTAL =	650,000	-	400,000	-	-	1,050,000		
<u>WATER DEPARTMENT</u>								
Water Main Replacement	200,000	200,000	200,000	200,000	200,000	1,000,000	Water	None
Water Filtration SCADA	50,000	-	-	-	-	50,000	Water	None
Water Master Plan	125,000	-	-	-	-	125,000	SDC	None
WATER TOTAL =	375,000	200,000	200,000	200,000	200,000	1,175,000		
<u>SEWER DEPARTMENT</u>								
Sewer Main Replacement	200,000	200,000	200,000	200,000	200,000	1,000,000	Sewer	None
Sewer Master Plan	100,000	-	-	-	-	100,000	SDC	None
SEWER TOTAL =	300,000	200,000	200,000	200,000	200,000	1,100,000		
<u>STORM DEPARTMENT</u>								
Storm Line Replacement	150,000	150,000	150,000	150,000	150,000	750,000	Storm	None
Storm Master Plan	100,000	-	-	-	-	100,000	SDC	None
STORM TOTAL =	250,000	150,000	150,000	150,000	150,000	850,000		
	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>CIP TOTAL</u>		
TOTAL CIP >	1,675,000	550,000	950,000	550,000	550,000	4,275,000		

PARKS DEPARTMENT

Project: Parks Master Plan						
Description: Updating the 2015 Parks Master Plan						
Impact on Rates: No impact on rates						
	2021-22	2022-23	2023-24	2024-25	2025-26	
Project Costs	Budget	Forecast	Forecast	Forecast	Forecast	Project Total
EXPENSES						
Materials & Services	100,000	-	-	-	-	100,000
TOTAL	100,000	-	-	-	-	100,000
FUNDING						
Parks SDC Fund	100,000	-	-	-	-	100,000
TOTAL	100,000	-	-	-	-	100,000

STREETS DEPARTMENT

Project: Street Overlays						
Description: Overlays on Gable Road						
Impact on Rates: No impact on rates						
	2021-22	2022-23	2023-24	2024-25	2025-26	
Project Costs	Budget	Forecast	Forecast	Forecast	Forecast	Project Total
EXPENSES						
Capital Outlay	250,000	-	-	-	-	250,000
TOTAL	250,000	-	-	-	-	250,000
FUNDING						
STP State Grant	250,000	-	-	-	-	250,000
TOTAL	250,000	-	-	-	-	250,000

Project: Safe Routes to School - Columbia Blvd.						
Description: Improving safe routs to school on Columbia Blvd						
Impact on Rates: No impact on rates						
	2021-22	2022-23	2023-24	2024-25	2025-26	
Project Costs	Budget	Forecast	Forecast	Forecast	Forecast	Project Total
EXPENSES						
Capital Outlay	400,000	-	-	-	-	400,000
TOTAL	400,000	-	-	-	-	400,000
FUNDING						
STP	200,000	-	-	-	-	200,000
SDC	200,000	-	-	-	-	200,000
TOTAL	400,000	-	-	-	-	400,000

Project: 1st Street Improvements						
Description: Improvements on 1st Street						
Impact on Rates: No impact on rates						
	2021-22	2022-23	2023-24	2024-25	2025-26	
Project Costs	Budget	Forecast	Forecast	Forecast	Forecast	Project Total
EXPENSES						
Capital Outlay	-	-	400,000	-	-	400,000
TOTAL	-	-	400,000	-	-	400,000
FUNDING						
Street Fund	-	-	400,000	-	-	400,000
TOTAL	-	-	400,000	-	-	400,000

WATER DEPARTMENT

Project: Water Main Replacements						
Description: Replacement of water mains around town where needed						
Impact on Rates: No impact on rates						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
EXPENSES						
Capital Outlay	200,000	200,000	200,000	200,000	200,000	1,000,000
TOTAL	200,000	200,000	200,000	200,000	200,000	1,000,000
FUNDING						
Water Fund	200,000	200,000	200,000	200,000	200,000	1,000,000
TOTAL	200,000	200,000	200,000	200,000	200,000	1,000,000

Project: Water Filtration Plant - SCADA Upgrade						
Description: SCADA system upgrade at Water Filtration Plant						
Impact on Rates: No impact on rates						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
EXPENSES						
Capital Outlay	50,000	-	-	-	-	50,000
TOTAL	50,000	-	-	-	-	50,000
FUNDING						
Water Fund	50,000	-	-	-	-	50,000
TOTAL	50,000	-	-	-	-	50,000

Project: Water Master Plan						
Description: Updating Water Master Plan						
Impact on Rates: No impact on rates						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
EXPENSES						
Materials & Services	125,000	-	-	-	-	125,000
TOTAL	125,000	-	-	-	-	125,000
FUNDING						
Water SDC Fund	125,000	-	-	-	-	125,000
TOTAL	125,000	-	-	-	-	125,000

SEWER DEPARTMENT

Project: Sewer Main Replacements						
Description: Main replacements throughout City where needed						
Impact on Rates: No impact on rates						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
EXPENSES						
Capital Outlay	200,000	200,000	200,000	200,000	200,000	1,000,000
TOTAL	200,000	200,000	200,000	200,000	200,000	1,000,000
FUNDING						
Sewer Fund	200,000	200,000	200,000	200,000	200,000	1,000,000
TOTAL	200,000	200,000	200,000	200,000	200,000	1,000,000

Project: Sewer Master Plan Update						
Description: Updating the Sewer Master Plan						
Impact on Rates: No impact on rates						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
EXPENSES						
Materials & Services	100,000	-	-	-	-	100,000
TOTAL	100,000	-	-	-	-	100,000
FUNDING						
Sewer SDC Fund	100,000	-	-	-	-	100,000
TOTAL	100,000	-	-	-	-	100,000

STORM DEPARTMENT

Project: Storm Line Replacement						
Description: Replacement of storm lines throughout City where needed						
Impact on Rates: No impact on rates						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
EXPENSES						
Capital Outlay	150,000	150,000	150,000	150,000	150,000	750,000
TOTAL	150,000	150,000	150,000	150,000	150,000	750,000
FUNDING						
Storm Fund	150,000	150,000	150,000	150,000	150,000	750,000
TOTAL	150,000	150,000	150,000	150,000	150,000	750,000

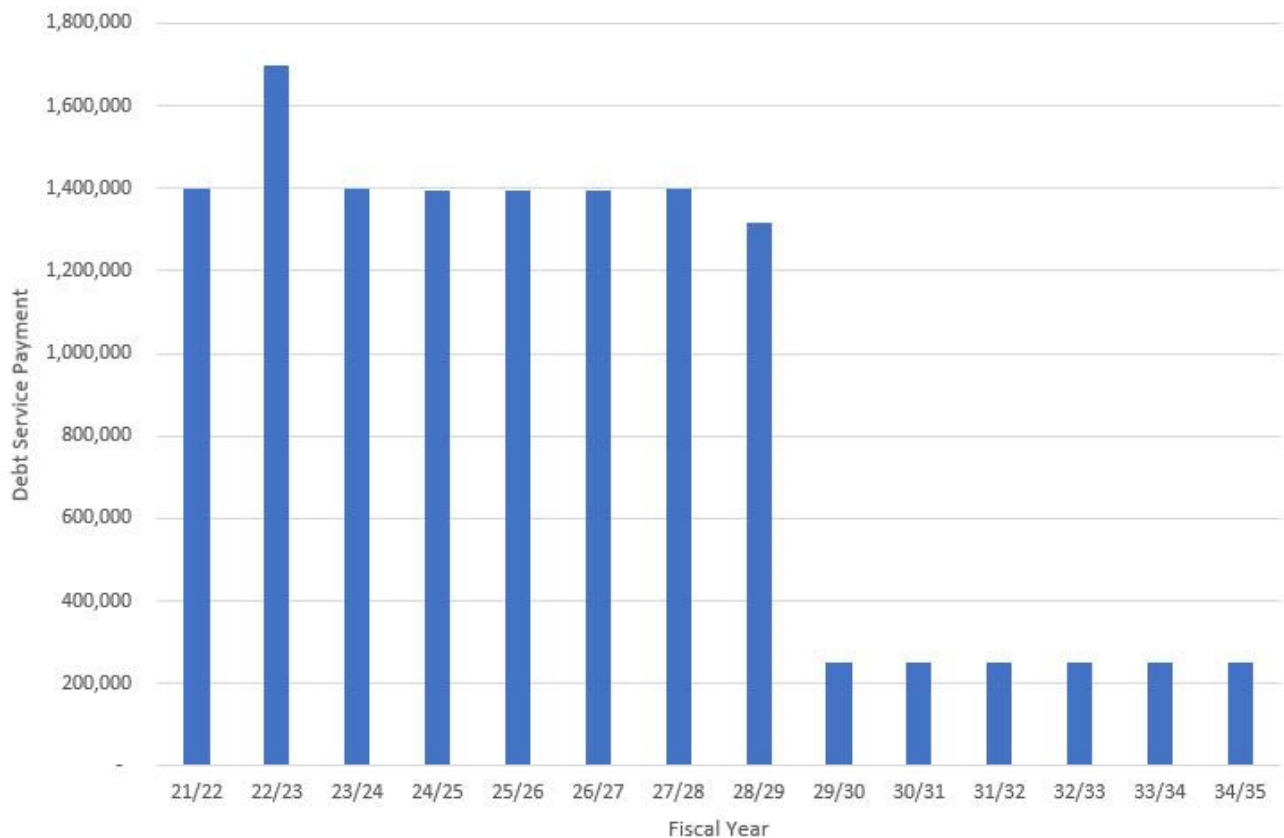
Project: Storm Master Plan Update						
Description: Updating Storm Master Plan						
Impact on Rates: No impact on rates						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
EXPENSES						
Materials & Services	100,000	-	-	-	-	100,000
TOTAL	100,000	-	-	-	-	100,000
FUNDING						
Storm SDC Fund	100,000	-	-	-	-	100,000
TOTAL	100,000	-	-	-	-	100,000

DEBT SERVICE SUMMARY

The City of St. Helens does not currently have debt limits within the organization and there is currently no debt coverage requirements on any debt the city holds. As of October 2020, the City holds a AA Bond Rating.

<u>FUND</u>	<u>SERVICER</u>	<u>ORIG. AMT</u>	<u>START</u>	<u>END</u>	<u>PURPOSE</u>	<u>BALANCE 6/30/2022</u>
Water/Sewer/ Streets	Bond Refinance 2020	8,775,000	Jun 2021	Jun 2029	Water Filtration Plant, I&I Sewer Projects, Veneer Property Purchase	8,775,000
Sewer	State Loan R06801	2,000,000	Mar 2012	Sept 2031	I&I Projects	950,000
Comm. Dev.	Interfund Loan - Water	150,000	Dec 2017	Dec 2022	Economic Development	150,000
Comm. Dev.	Interfund Loan - Sewer	150,000	Dec 2017	Dec 2022	Economic Development	150,000
Comm. Dev.	Boise Note	3,000,000	Dec 2015	Dec 2025	Boise Property Purchase	900,000

DEBT SERVICE PMTS



Debt Service Schedule: 2020 Bond Refinance				
Purpose: Water Filtration Plant Construction, I&I Projects, LED Street Lights				
Fund: Water/Sewer/Streets				
Original Balance: \$				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
12/01/2021	0	119,850	119,850	
06/01/2022	910,000	119,850	1,027,850	
12/01/2022	0	106,200	106,200	
06/01/2023	935,000	106,200	1,041,200	
12/01/2023	0	92,175	92,175	
06/01/2024	965,000	92,175	1,057,175	
12/01/2024	0	77,700	77,700	
06/01/2025	990,000	77,700	1,067,700	
12/01/2025	0	62,850	62,850	
06/01/2026	1,020,000	62,850	1,082,850	
12/01/2026	0	47,550	47,550	
06/01/2027	1,050,000	47,550	1,097,550	
12/01/2027	0	31,800	31,800	
06/01/2028	1,085,000	31,800	1,116,800	
12/01/2028	0	15,525	15,525	
06/01/2029	1,035,000	15,525	1,050,525	

Debt Service Schedule: Clean Water Revolving Loan (R06801)				
Purpose: I&I Projects				
Fund: Sewer				
Original Balance: \$ 2,000,000.00				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
09/01/21	50,000.00	-	50,000.00	\$ 1,000,000.00
03/01/22	50,000.00	-	50,000.00	\$ 950,000.00
09/01/22	50,000.00	-	50,000.00	\$ 900,000.00
03/01/23	50,000.00	-	50,000.00	\$ 850,000.00
09/01/23	50,000.00	-	50,000.00	\$ 800,000.00
03/01/24	50,000.00	-	50,000.00	\$ 750,000.00
09/01/24	50,000.00	-	50,000.00	\$ 700,000.00
03/01/25	50,000.00	-	50,000.00	\$ 650,000.00
09/01/25	50,000.00	-	50,000.00	\$ 600,000.00
03/01/26	50,000.00	-	50,000.00	\$ 550,000.00
09/01/26	50,000.00	-	50,000.00	\$ 500,000.00
03/01/27	50,000.00	-	50,000.00	\$ 450,000.00
09/01/27	50,000.00	-	50,000.00	\$ 400,000.00
03/01/28	50,000.00	-	50,000.00	\$ 350,000.00
09/01/28	50,000.00	-	50,000.00	\$ 300,000.00
03/01/29	50,000.00	-	50,000.00	\$ 250,000.00
09/01/29	50,000.00	-	50,000.00	\$ 200,000.00
03/01/30	50,000.00	-	50,000.00	\$ 150,000.00
09/01/30	50,000.00	-	50,000.00	\$ 100,000.00
03/01/31	50,000.00	-	50,000.00	\$ 50,000.00
09/01/31	50,000.00	-	50,000.00	\$ -

Debt Service Schedule: Interfund Loan from Water Purpose: Community Development Project Funding Fund: Community Development Original Balance: \$ 150,000.00				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
12/15/21	-	-	-	\$ 150,000.00
12/15/22	150,000.00	5,000.00	155,000.00	\$ -

Debt Service Schedule: Interfund Loan from Sewer Purpose: Community Development Project Funding Fund: Community Development Original Balance: \$ 150,000.00				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
12/15/21	-	-	-	\$ 150,000.00
12/15/22	150,000.00	5,000.00	155,000.00	\$ -

Debt Service Schedule: Boise White Paper Note Purpose: Purchase of Property (Industrial Business Park) Fund: Community Development Original Balance: \$ 3,000,000.00				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
07/01/21	150,000.00	-	150,000.00	\$ 2,080,000.00
07/01/22	150,000.00	-	150,000.00	\$ 1,930,000.00
07/01/23	150,000.00	-	150,000.00	\$ 1,780,000.00
07/01/24	150,000.00	-	150,000.00	\$ 1,630,000.00
07/01/25	150,000.00	-	150,000.00	\$ 1,480,000.00
07/01/26	150,000.00	-	150,000.00	\$ 1,330,000.00
07/01/27	150,000.00	-	150,000.00	\$ 1,180,000.00
07/01/28	150,000.00	-	150,000.00	\$ 1,030,000.00
07/01/29	150,000.00	-	150,000.00	\$ 880,000.00
07/01/30	150,000.00	-	150,000.00	\$ 730,000.00
07/01/31	150,000.00	-	150,000.00	\$ 580,000.00
07/01/32	150,000.00	-	150,000.00	\$ 430,000.00
07/01/33	150,000.00	-	150,000.00	\$ 280,000.00
07/01/34	150,000.00	-	150,000.00	\$ 130,000.00
07/01/35	130,000.00	-	130,000.00	\$ 0

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Salary and Classification Plan

Grade	Unrepresented Employees Effective 6/16/21	Unrep Leave									
			STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
U-1			4,404	4,517	4,632	4,751	4,873	4,998	5,126	5,257	5,392
U-2			4,517	4,632	4,751	4,873	4,998	5,126	5,257	5,392	5,531
U-3			4,632	4,751	4,873	4,998	5,126	5,257	5,392	5,531	5,672
U-4			4,751	4,873	4,998	5,126	5,257	5,392	5,531	5,672	5,818
U-5	Deputy City Recorder Accountant	C C	4,873	4,998	5,126	5,257	5,392	5,531	5,672	5,818	5,967
U-6			4,998	5,126	5,257	5,392	5,531	5,672	5,818	5,967	6,120
U-7			5,126	5,257	5,392	5,531	5,672	5,818	5,967	6,120	6,277
U-8			5,257	5,392	5,531	5,672	5,818	5,967	6,120	6,277	6,438
U-9			5,392	5,531	5,672	5,818	5,967	6,120	6,277	6,438	6,603
U-10	WWTP Operator IV	C	5,531	5,672	5,818	5,967	6,120	6,277	6,438	6,603	6,772
U-11	IT Specialist Government Affairs Specialist	B C	5,672	5,818	5,967	6,120	6,277	6,438	6,603	6,772	6,946
U-12	Parks Field Supervisor	B	5,818	5,967	6,120	6,277	6,438	6,603	6,772	6,946	7,124
U-13	Parks & Recreation Manager Public Works Supervisor Water Filtration Supervisor Public Works Safety Coordinator	B B B B	5,967	6,120	6,277	6,438	6,603	6,772	6,946	7,124	7,307
U-14	HR Coordinator / City Recorder	A	6,120	6,277	6,438	6,603	6,772	6,946	7,124	7,307	7,494
U-15			6,277	6,438	6,603	6,772	6,946	7,124	7,307	7,494	7,686
U-16			6,438	6,603	6,772	6,946	7,124	7,307	7,494	7,686	7,883
U-17	WWTP Supervisor	B	6,603	6,772	6,946	7,124	7,307	7,494	7,686	7,883	8,085
U-18	Sergeant	C	6,772	6,946	7,124	7,307	7,494	7,686	7,883	8,085	8,293
U-19			6,946	7,124	7,307	7,494	7,686	7,883	8,085	8,293	8,505
U-20	Building Official City Engineer	A C	7,124	7,307	7,494	7,686	7,883	8,085	8,293	8,505	8,723
U-21			7,307	7,494	7,686	7,883	8,085	8,293	8,505	8,723	8,947
U-22	Library Director	A	7,494	7,686	7,883	8,085	8,293	8,505	8,723	8,947	9,176
U-23			7,686	7,883	8,085	8,293	8,505	8,723	8,947	9,176	9,412
U-24			7,883	8,085	8,293	8,505	8,723	8,947	9,176	9,412	9,653
U-25	Lieutenant City Planner	A A	8,085	8,293	8,505	8,723	8,947	9,176	9,412	9,653	9,901
U-26			8,293	8,505	8,723	8,947	9,176	9,412	9,653	9,901	10,154
U-27			8,505	8,723	8,947	9,176	9,412	9,653	9,901	10,154	10,415
U-28	Public Works Director	A	8,723	8,947	9,176	9,412	9,653	9,901	10,154	10,415	10,682
U-29	Deputy City Administrator	A	8,947	9,176	9,412	9,653	9,901	10,154	10,415	10,682	10,956
U-30	Chief of Police	A	9,176	9,412	9,653	9,901	10,154	10,415	10,682	10,956	11,237
U-31			9,412	9,653	9,901	10,154	10,415	10,682	10,956	11,237	11,525
U-32			9,653	9,901	10,154	10,415	10,682	10,956	11,237	11,525	11,820
U-33			9,901	10,154	10,415	10,682	10,956	11,237	11,525	11,820	12,123
U-34			10,154	10,415	10,682	10,956	11,237	11,525	11,820	12,123	12,434
U-35	City Administrator	A	10,415	10,682	10,956	11,237	11,525	11,820	12,123	12,434	12,753

	Police Union Employees Effective June 16, 2021										
			STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
	Records and Evidence Specialist		4,349	4,460	4,575	4,692	4,812	4,936	5,062	5,192	5,325
	Code Enforcement Officer		4,639	4,758	4,880	5,005	5,133	5,265	5,400	5,538	5,680
	Patrol Officer		5,798	5,947	6,099	6,256	6,416	6,581	6,749	6,923	7,100
	Detective		6,088	6,244	6,404	6,569	6,737	6,910	7,087	7,269	7,455
	Corporal		6,262	6,423	6,587	6,756	6,929	7,107	7,289	7,476	7,668

Salary and Classification Plan

	AFSCME Union Employees Effective June 16, 2021	MONTHLY SALARY RANGE				
		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
	Library Technician I	3,414	3,585	3,764	3,950	4,147
	Parks Utility I Utility Worker I Library Technician II	3,600	3,779	3,968	4,168	4,373
	Administrative Billing Specialist	3,673	3,858	4,052	4,254	4,468
	Community Development Admin Assistant Building / Admin Secretary Municipal Court Clerk Public Works Office Assistant WWTP Operator I	3,798	3,988	4,191	4,470	4,618
	Utility Worker II	4,227	4,438	4,662	4,894	5,138
	Librarian I	4,439	4,800	4,944	5,094	5,245
	Parks Specialist Collections System Operator Mechanic II Building Maintenance Utility Worker Utility Plumber Water Systems Operator Water System Filtration Operator	4,463	4,683	4,918	5,164	5,421
	Water Systems Operator II	4,546	4,785	5,038	5,303	5,583
	Pretreatment Coordinator PW Construction Inspector Building Inspector Communications Officer	5,307	5,571	5,849	6,144	6,451
	Associate Planner & Comm. Dev. Project Mgr Engineering Technician - Project Manager	5,849	6,144	6,451	6,776	7,115

Financial Policies

Financial Goals

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

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

Financial Objec. ves

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

Revenue policy

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

Operating budget policy

Relating to budgeting guidelines.

Capital improvement policy

Relating to capital improvement planning and implementation.

Accounting policy

Relating to reporting financial transactions and preparing financial reports.

Debt policy

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

Reserve policy

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

Management of finance policy

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

Financial Policies

1. Revenue Policy

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

2. Operating Budget Policy

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

3. Capital Improvement Policy

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

4. Accounting Policy

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

Financial Policies

5. Debt Policy

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

6. Reserve Policy

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

7. Management of Fiscal Policy

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

8. Management of Fiscal Policy

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

Financial Policies

CITY OF ST. HELENS INVESTMENT POLICY

I. Purpose

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

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

II. Governing Authority

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

III. Scope

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

IV. General Objectives

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

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

V. Standards of Care

1. Prudence

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

The "prudent person" standard states:

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

Financial Policies

2. **Ethics and Conflicts of Interest**

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

3. **Delegation of Authority and Responsibilities**

i. **Governing Body**

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

ii. **Delegation of Authority**

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

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

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

iii. **Investment Municipal Advisor**

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

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

1. **Broker/Dealers**

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

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

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

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

Financial Policies

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

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

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

2. Direct Issuers

Obligations that are permitted for purchase by this policy may be purchased directly from the issuer.

3. Investment Advisers

A list will be maintained of approved advisers selected by conducting a process of due diligence.

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

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

Financial Policies

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

4. **Depositories**

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

5. **Competitive Transactions**

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

VII. **Administration and Operations**

1. **Delivery vs Payment**

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

2. **Third-Party Safekeeping**

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

Financial Policies

3. Internal Controls

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

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

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

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

Financial Policies

VIII. Suitable and Authorized Investments

1. Permitted Investments

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

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

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

Oregon Short Term Fund

Corporate Indebtedness

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

Corporate Bonds

Repurchase Agreements

Municipal Debt

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

Bankers Acceptances

Qualified Institution Time Deposits/Savings Accounts/Certificates of Deposit

2. Approval of Permitted Investments

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

3. Prohibited Investments

i. Private Placement or "144A" Securities

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

ii. US Agency Mortgage-backed Securities

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

iii. Securities Lending

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

4. Demand Deposits and Time Deposits

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

ii. Demand deposits in qualified depository institutions are considered cash vehicles and are therefore outside the scope of restrictions of this policy. Pursuant to ORS 294.035(3)(d), time deposits, certificates of deposit and savings accounts are considered investments and within the scope of this policy.

5. Repurchase Agreements

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

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

iii. The OSTF Board has adopted the following margins:

A. US Treasury Securities: 102%

B. US Agency Discount and Coupon Securities: 102%

C. Mortgage Backed and Other*: 103%

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

Financial Policies

IX. Investment Parameters

1. Credit Risk

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

i. Diversification

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

ii. Recognized Credit Ratings

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

iii. Portfolio Average Credit Rating

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

iv. Exposure Constraints and Minimum Investment Credit Ratings

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

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

- * 25% Maximum per ORS 294.035(D)
- ** As Authorized by ORS 294.035(3)(d)
- *** 35% Maximum per ORS 294.035(D)
- **** 5% Maximum per ORS 294.035(D)

v. Determining a Security’s Rating

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

vi. Restriction on Issuers With Prior Default History

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

Financial Policies

2. Liquidity Risk

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

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

Total Portfolio Maturity Constraints:

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

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

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

3. Interest Rate Risk

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

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

Financial Policies

X. Investment of Proceeds from Debt Issuance

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

XI. Investment of Reserve or Capital Improvement Funds

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

XII. Guideline Measurement and Adherence

1. Guideline Measurement

Guideline measurements will use market value of investments

2. Guideline Compliance

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

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

3. Marking to Market

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly.

4. Audits

Management shall establish an annual process of independent review by the external auditor to assure compliance with internal controls. Such audit will include tests deemed appropriate by the auditor.

Financial Policies

XIII. Reporting and Disclosure

1. Compliance

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

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

2. Performance Standards / Evaluation

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

XIV. Policy Maintenance and Considerations

1. Review

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

2. Exemptions

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

3. Policy Adoption and Amendment

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

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

And either:

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

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GLOSSARY

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

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

