



City of St. Helens, Oregon

Adopted Budget 2022/2023



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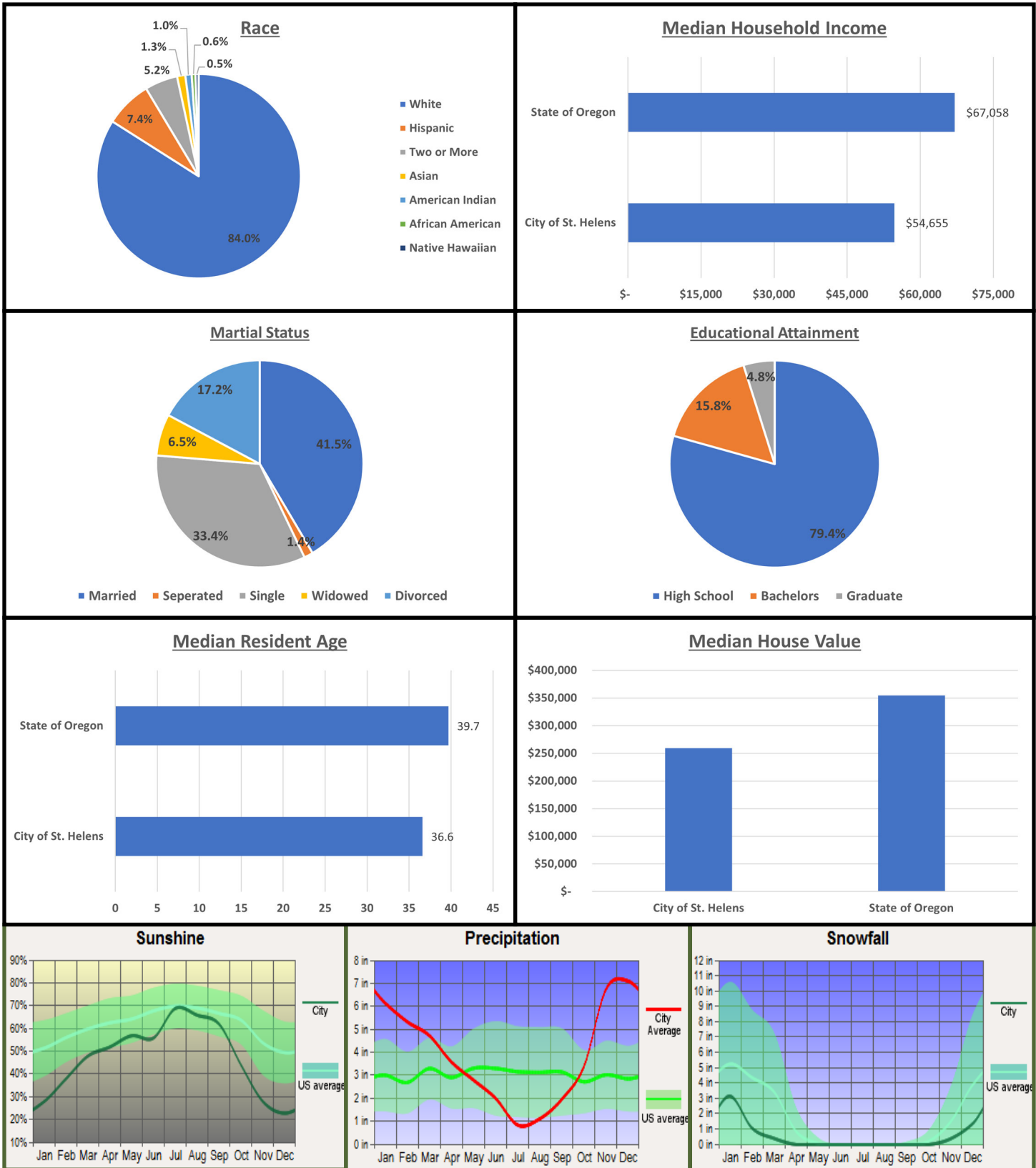
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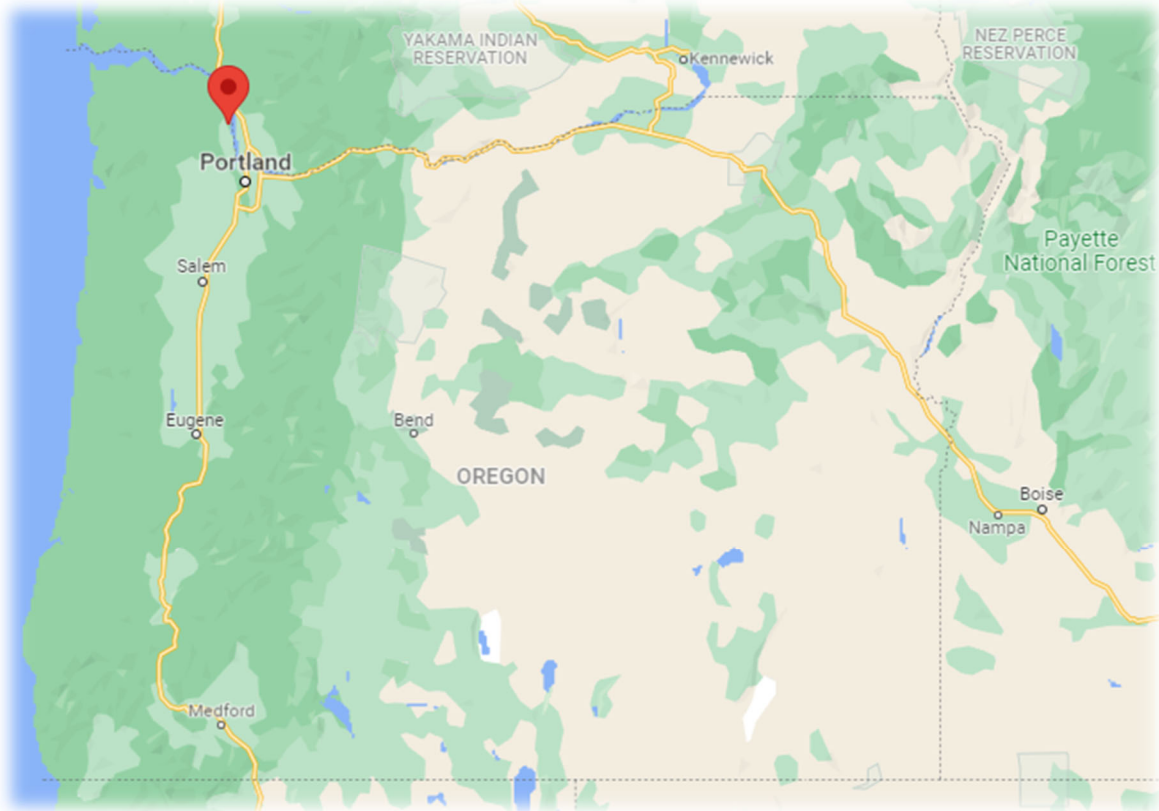
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City of St. Helens - Demographics



Demographic data, graphs, and climate data is from City-Data.com

City of St. Helens Map

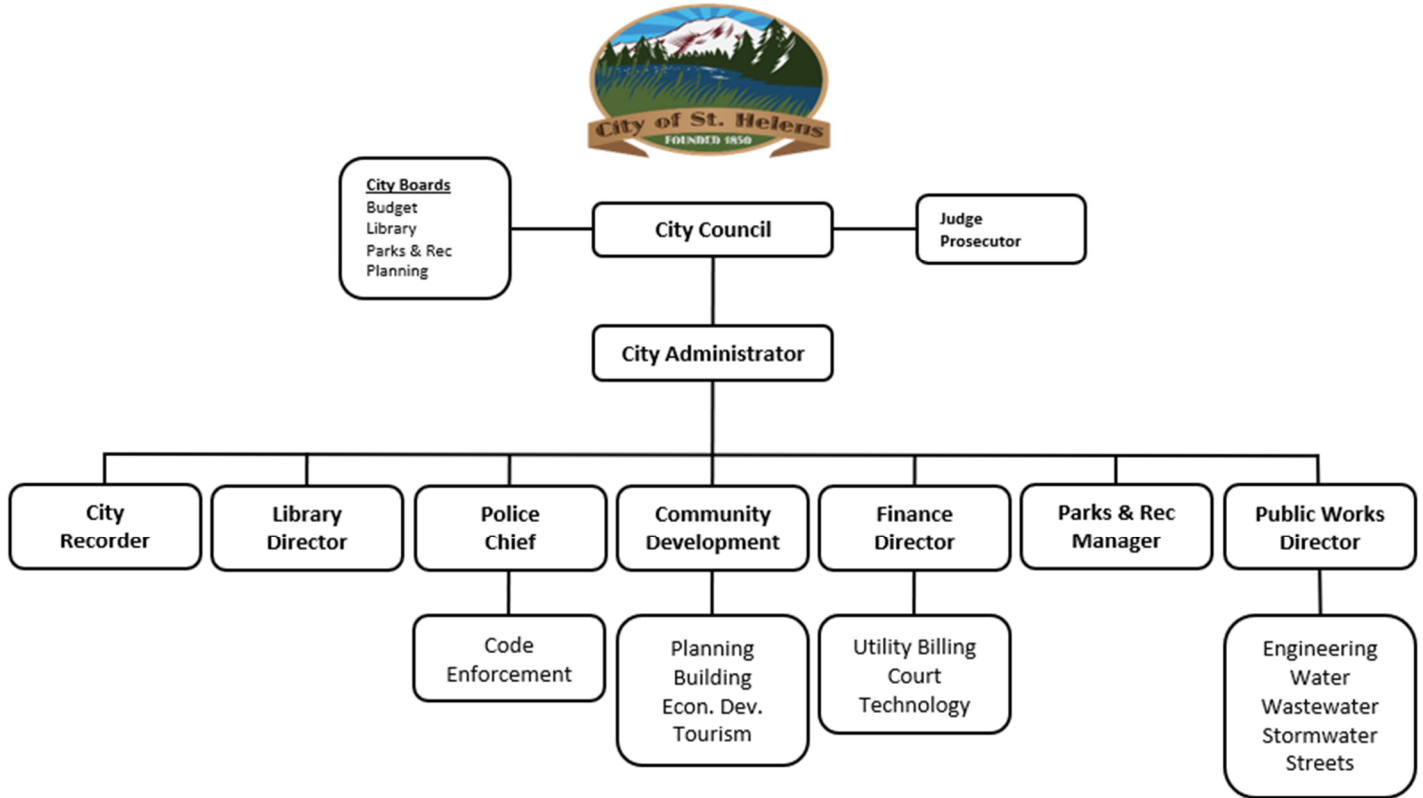


City of St. Helens - Top 20 Taxpayers in the City

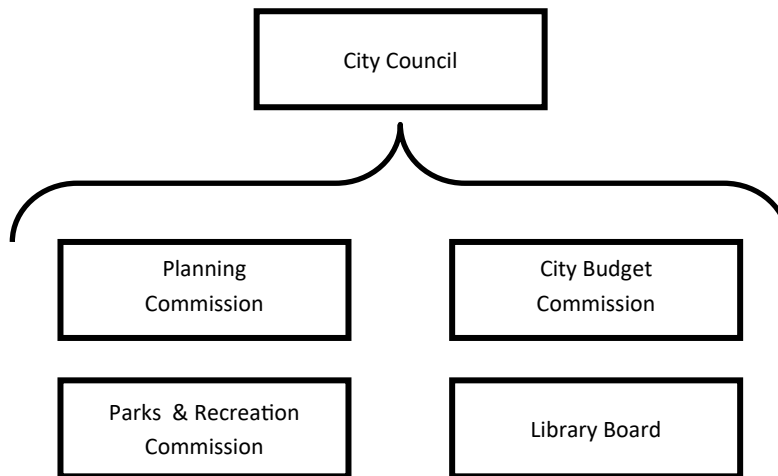
OWNER NAME	TAX AMOUNT	ASSESSED VALUE	REAL MARKET VALUE
CASCADES TISSUE GROUP OREGON	572,127.81	49,974,710	49,974,710
PORTLAND GEN ELEC CO	254,050.05	17,314,000	17,314,000
ARMSTRONG WORLD INDUSTRIES IN	136,293.45	9,288,660	9,288,660
NORTHWEST NATURAL GAS CO	135,491.39	9,234,000	9,234,000
LETICA CORPORATION	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

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City Organization 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	12/31/2022
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	Lew Mason	12/31/2024
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	www.facebook.com/cityofsthelens
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
- Street Operations and maintenance of the street infrastructure
- Tourism Operates tourism activities throughout the year in the community

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 These funds are used for collection of development fees and consist of Water, Sewer, Storm, Streets, and Parks

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.

- PW Operations Public Works general operations
- Public Safety This fund is used to track revenue and expenses for the new Public Safety Facility
- Facility Major Maintenance This fund will be removed and will be combined into the PW Operations Fund
- Technology Fund This fund will be removed and will be combined into the General Fund

St. Helens Fund Structure and Descriptions

St. Helens Accounting Structure

XXX . XXX . XXXXX

100 . 701 . 52009

Fund	Dept	Rev / Exp
Number	Number	Number

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

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

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

St. Helens Fund Structure and Descriptions

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

<p>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.</p> <p>The Public Safety Fund is the largest percent of the budget due to the revenue bond funds.</p>	MAJOR FUNDS	PERCENT
	Public Safety	26%
	General Fund	17%
	Community Development	10%
	Water Fund	10%
	Sewer Fund	11%
	TOTAL	74%

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

Major Funds with no Departments:

Public Safety Fund

Non-Major Funds with no Departments:

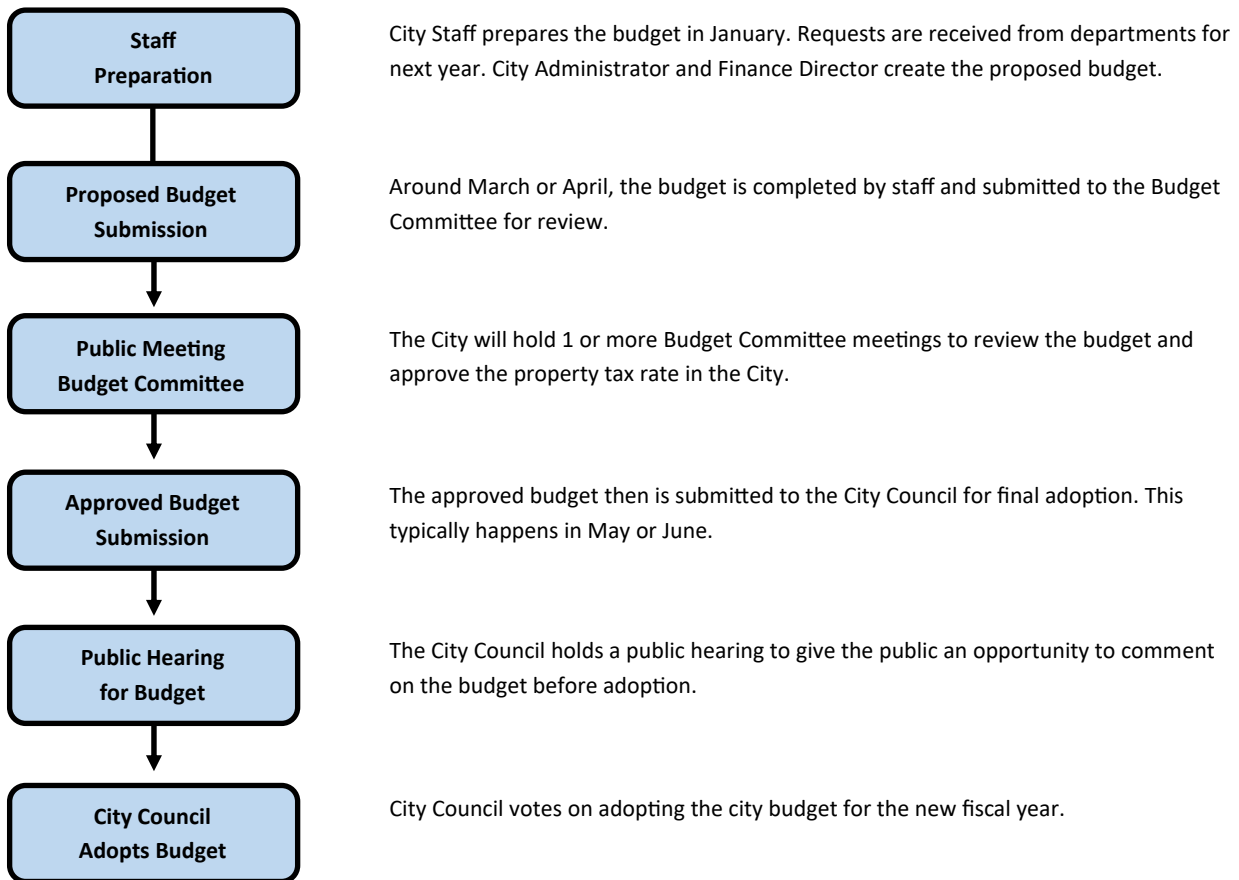
Tourism Fund, Street Fund, SDC Funds (Street, Water, Sewer, Storm, Parks), Technology Fund, Facility Major Maintenance

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.

2022/2023 - 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, and a long overdue public safety facility with many other critical projects will transform the City's future.

St. Helens greatest strength is in its people. From a growing community surpassing 14,500 to a dedicated staff of more the 80 employees, our strength is found from those that commit to serve and support our community. As part of managing the transformation, the City adopted a biennial 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. 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 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 will 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. Construction will also begin in 2022 with the expansion of Columbia View Park including a new amphitheater, playground equipment and Phase 1 Riverwalk improvements. The Riverwalk will eventually extend down the riverfront development and will remain public for our community to use and enjoy.

Industrial Business Park

This City is continuing investment in providing infrastructure for the St. Helens Industrial Business Park, formerly the Boise White Paper Mill site. The development of this 204-acre site will offer the opportunity to bring back business, industry and local jobs to our community.

Public Safety Fund Creation

The City Council approved creation of a Public Safety Fund to assist with the construction of a new much needed Public Safety Facility that will be the new home of our Police Department, Municipal Court, and public meetings. This project will continue planning and design throughout the 2022/2023 FY and move-in is anticipated in mid-2024.

We look forward to working on these 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 expense, but the end results will most certainly be worth it.

Respectfully,
John Walsh
City Administrator

Greetings St. Helens Community,

We are pleased to present the 2022/2023 City of St. Helens adopted annual budget. This year's budget has proven to be exceptionally challenging with many difficult decisions on the City's horizon. And while the City is experiencing significant growth with many transformational projects underway, a note of caution is warranted to ensure the long-term financial health of our community.

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

The City is in a healthy financial state and the proposed budget strives to continue this trend into the coming years. As in the past, the budget is constructed upon a platform of sustainability and a strong desire to increase service levels for our local police. This priority is carried out in the way of funding 2 additional police officers in addition to supporting the construction of a new public safety facility scheduled to be completed in mid-2024.

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

The following is a summary of changes for the 2022/2023 budget.

General Fund

The General Fund is anticipating an increase of 7.6% in resources. Of that 7.6% increase in resources 6.5% is attributed to one-time revenue shown in the General Fund of ARPA/Grants. Removal of these funds means that the General Fund is budgeted to only see a 1.1% increase in continual resources. Expenses within the General Fund are budgeted at an overall increase of 3.6% versus the previous year. Combining all this information essentially means that in the proposed budget for next fiscal year, the City will operate at a 2.5% deficit. To alleviate that deficit, the City is using the available General Fund reserves to create a balanced budget.

Resources within the General Fund

Over the next three years, the City is scheduled to see some major changes in resources of the General Fund. ARPA Grant funds will go away in 2024/2025 and City Council has currently agreed to dedicate multiple state shared revenue sources in the current funding strategy for the debt service of the new Public Safety Facility. This loss in resources is shown in the five-year General Fund forecast below.

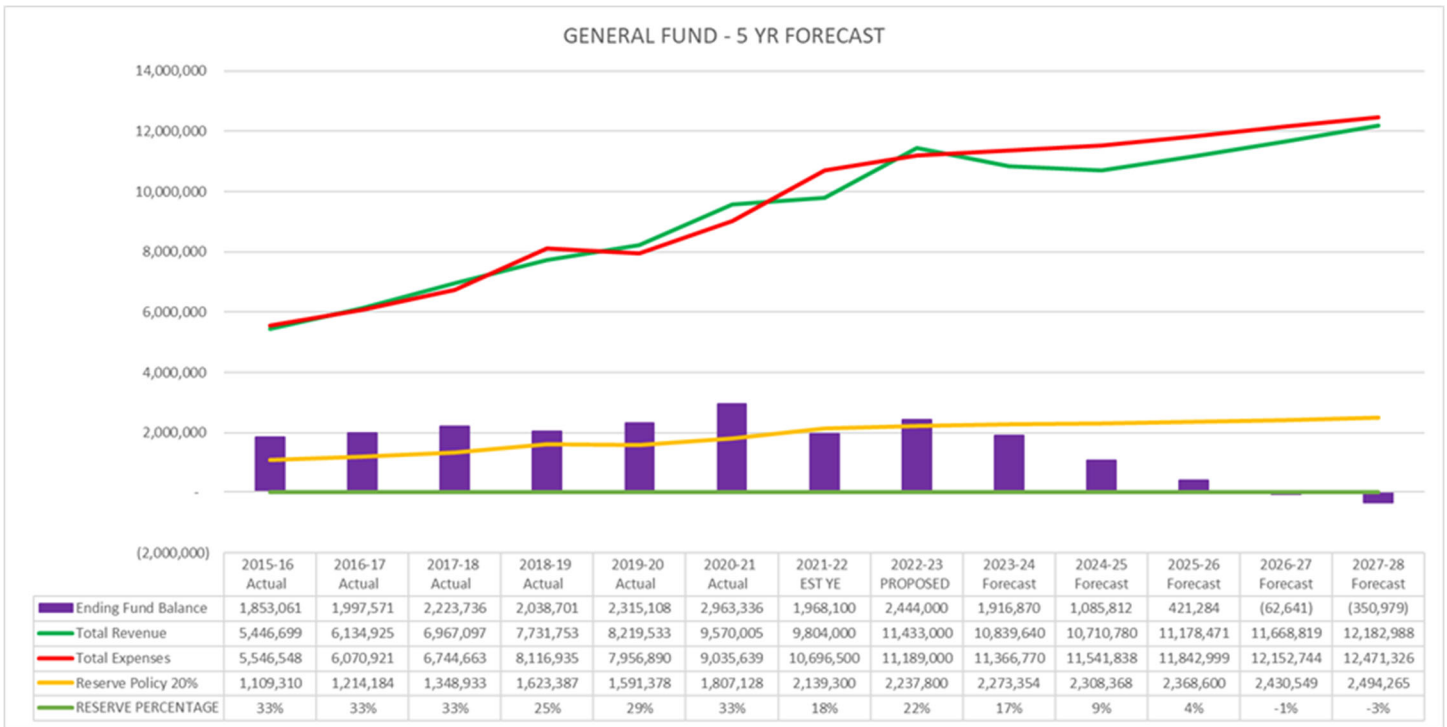
Expenses within the General Fund

As previously noted, expenses within the General Fund are proposed to increase 3.6% over the prior year. These assumptions include a 5% COLA adjustment for AFSCME, SHPA, and Unrepresented employees and other inflationary increases in insurance, materials, and professional services.

Projecting future revenues and expenses is a challenge as there are many external forces impacting the City. The forecast (particularly in future years) assumes a modest 1% growth in Materials and Services within all General Fund Departments and a 3% growth in Personnel Services. Personnel Services includes not only wages, but insurance and retirement benefits. Oregon PERS Retirement updates rate expectations for all jurisdictions every two years. In December 2022, the City will know what to expect for the next two years of PERS rates. If wages, PERS, and insurance collectively rise above the estimated 3% growth factor, the forecasted Ending Fund Balance (the purple bars) will begin to drop more drastically over the future years.

Ending Fund Balance and Reserves

The City currently follows a national best practice of a 20% reserve policy for the General Fund. This policy is indicated in the graph as the yellow line. Based on the model, the City is projected to slightly exceed this policy in 22/23, however, in future years the ending fund balance (the purple bars) drops below the policy and without adjustment will eventually exhaust the Fund. It is worth noting that the City will make the necessary adjustments to ensure the long-term fiscal health of our community. This is a forecast based on the latest information we have at this time.



Special Revenue Funds

Tourism

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

Community Development

This fund will see a large influx of funding from grants and loans in relation to continued development of the riverfront property, industrial business park, and central waterfront.

Community Enhancement

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

Streets

With limited funding available the Street Department projects will be limited to general street maintenance with no major projects identified in the upcoming year.

SDC Funds

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

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

Enterprise Funds**Water Fund**

In order to meet the needs of the City's Drinking Water program, rates will need to be adjusted each of the next five years. The proposed budget includes a rate adjustment of 3.00% for the 2022/23 FY. These rates are a result of an updated Water Master Plan (last done in 2013) that identified new capital projects that are reflected in the five-year capital improvement plan. Some capital projects noted in the Master Plan have been deferred intentionally to reduce the burden and maintain a positive cash flow balance over the forecasted next five years. Annual maintenance costs have also been reduced to preserve fund balance over the next five years.

Sewer Fund

In order to meet the needs of the City's Sanitary Sewer program, rates will need to be adjusted each of the next five years. The proposed budget includes a Sewer rate adjustment of 8.00% for the 2022/23 FY. The City recently updated its Water Master Plan and identified many deficiencies in the collection system. In an effort to minimize the burden to rate payers, the City is working to prioritize the greatest system deficiencies and defer other lower priority projects to future years. This coming year the City will be addressing a \$10.4 million sewer main upsizing project located in a basin that is currently over capacity and a second \$4.9 million upsizing project in 2024/25. The anticipation of these debts have been incorporated into the rate assumptions.

Storm Fund

In order to meet the needs of the City's Stormwater program, rates will need to be adjusted each of the next five years. The proposed budget includes a \$2.68 rate adjustment for the 2022/23 FY. The City's recently updated Storm Master Plan identified both capital projects and maintenance needs necessary to adequately operate the system.

Internal Service Funds

The City will be reducing the number of funds to create a more simple and understandable budget process for our community.

Technology Fund

The Technology fund is moving into the General Fund as a separate department. The fund's remaining resources will be transferred to the General Fund for future technology needs.

Public Works Operations Fund

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

Facility Major Maintenance Fund

This fund will be transferred into the Public Works Operations Fund. Remaining resources will be transferred to the Public Works Operations Fund for future use.

Public Safety Fund

This fund is dedicated to the construction and repayment of the Public Safety Facility. The City anticipates the completion of this facility mid-2024. The City will continue to use this fund for debt service payment collection and disbursement for the remainder of the debt service agreement.

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

Respectfully,

John Walsh City Administrator
Matt Brown Finance Director, Budget Officer

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

CITY OF ST. HELENS STRATEGIC PLAN 2022-2024

About this Plan

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

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

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

This approach keeps us transparent and holds us accountable 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. 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 guides daily work. Please read the work plan, ask questions and share your input so that we can continue our progress together.

Goals - Tactics - Projects

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

Strategic Plan Content

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

Action Plans and Strategies for Completion of Projects

Every project on the Strategic Plan has been identified with a Department Manager lead role and estimated completion date. Every six months, during department reports to 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.

GOAL AREA 1 – EFFECTIVE & EFFICIENT ORGANIZATION			LEAD DEPT
Objective	Create and Maintain an Effective Organization		
Tactic	Review City Goals & Objectives to Prioritize City Projects		
	<i>Project</i>	<i>Review, Update, and Create Biennial Strategic Workplan</i>	<i>Administration</i>
Tactic	Maintain a Balanced and Sustainable Budget		
	<i>Project</i>	<i>Review and Discuss Biennial City Budget Process</i>	<i>Finance</i>
Tactic	Maintain a Stable Technology Environment		
Tactic	Managers Attend Professional Development Opportunities		
	<i>Project</i>	<i>Dept Managers attend Human Resources Training</i>	<i>City Recorder</i>
Tactic	Attend Regional Meetings and Represent the Community		
Objective	Recruit and Retain Talented Staff		
Tactic	Support Professional Development Among All Staff		
	<i>Project</i>	<i>Support Staff Development Training & Certification</i>	<i>All Departments</i>
	<i>Project</i>	<i>Team Building Retreats</i>	<i>All Departments</i>
Objective	Maintain a Professional and Effective City Council		
Tactic	City Staff Provide Support and Guidance for Council and Commissions		
Tactic	Council Attend Opportunities in Development Trainings		
	<i>Project</i>	<i>Media Training for Council and Commission Members</i>	<i>Administration</i>
	<i>Project</i>	<i>Workshop and legal briefings on Council Function and duties</i>	<i>Administration</i>
	<i>Project</i>	<i>Review and Update Council Governing Policy</i>	<i>Administration</i>
	<i>Project</i>	<i>Review and Update Council Operating Rules</i>	<i>Administration</i>

GOAL AREA 2 – COMMUNITY AND CIVIC ENGAGEMENT			LEAD DEPT
Objective	Be Responsive to Community Needs		
Objective	Expand Communication Efforts		
Tactic	Encourage & Build Collaboration with Local Organizations & Community		
	<i>Project</i>	<i>Explore & Strengthen Video/Media Communication</i>	<i>All Departments</i>
	<i>Project</i>	<i>Explore issue-focused stakeholder conversations</i>	<i>All Departments</i>
	<i>Project</i>	<i>Cultivate and sustain program level partnerships</i>	<i>All Departments</i>
	<i>Project</i>	<i>Council Community engagement</i>	<i>Administration</i>
	<i>Project</i>	<i>Level of Service Review within Departments</i>	<i>Administration</i>
	<i>Project</i>	<i>Customer Focused FAQ Pamphlets/Videos</i>	<i>All Departments</i>
Objective	Expand Civic Participation		
Tactic	Hold Community Meetings to Encourage Participation		
	<i>Project</i>	<i>Host Town Hall Events for Community</i>	<i>Administration</i>
	<i>Project</i>	<i>Host Regular Public Forums on City Topics</i>	<i>Administration</i>
	<i>Project</i>	<i>Improve youth engagement</i>	<i>Administration</i>

GOAL AREA 3 - LIVABLE AND SAFE COMMUNITY			LEAD DEPT
Objective	Create and Maintain a Safe Community		
Tactic	Improve Safety Throughout the Community		
Project	Decrease crime incidents by 5%		Police
Project	Increase traffic safety and reduce traffic accidents		Police
Objective	Maintain Safe and Inviting Public Services & Facilities		
Tactic	Improve Public Services & Facilities		
Project	Completion of New Public Safety Center		Administration
Project	Complete Park Improvements - Campbell Park		Parks & Rec
Project	Complete Urban Trail - Initial Implementation		Parks & Rec
Project	Incorporate Development Code Amendments		Planning
Project	CDBG Assistance with Columbia Pacific Food Bank		Planning
Project	City Hall Improvements - Bennet Building Façade Improvements		Planning
Project	Park Improvements - Design & Permitting Dock & Fishing Pier		Planning
Project	Sidewalk Improvements - Columbia Blvd from Gable Rd to Sykes		Public Works
Project	Waterline Improvements - Pittsburg Rd redundant line		Public Works
Project	Storm System Improvements - Ridgeway Loop		Public Works
Project	Controls at collector wells # 2, #3		Public Works
Project	Fire suppression - small diameter pipe replacement		Public Works
Project	Repair 2MG Reservoir		Public Works
Project	WWTP Improvements - Rebuilding of Headworks Screen		Public Works
Project	Influent Flow Meter-WWTP		Public Works
Project	WFF Improvements - Rack Replacement		Public Works
Project	Elimination of Overdue Fines in Library		Library
Project	Library Courier Service Between St. Helens and Scappoose		Library
Project	Develop Sustainable Operations of Makerspace		Library
Project	Expand Hybrid Library Programs (online & in-person)		Library
Project	Increase Digital Library Resources		Library
Project	Explore Rebranding of the Library		Library
Objective	Create Access to Arts and Cultural Activities in the Community		
Objective	Improve City-wide emergency preparedness & resilience		
Tactic	Create Safety Plans		
Project	Improve Building access and safety		Administration
Project	Public works backup power		Public Works
Project	Continuity of Operations Plan		Administration
Project	Evacuation plans/drills		Administration

GOAL AREA 4 - ECONOMIC DEVELOPMENT		LEAD DEPT
Objective	Develop Policies and Programs to Promote Economic Development	
Tactic	Review City policies and programs to promote economic development	
Project	<i>Digitized Aerial Imaging</i>	Planning
Project	<i>Economic Opportunities Analysis Update</i>	Planning
Project	<i>Electronic Plan Submittal and Review</i>	Building
Project	<i>Support Main Street Alliance</i>	Administration
Project	<i>Improve Recreational Boating Experience</i>	Administration
Project	<i>S. River Street to N 2nd Street "micro" transportation systems plan</i>	Planning
Project	<i>Concurrent Plan Review Process</i>	Building
Objective	Develop City Owned Property for Development	
Tactic	Create an Industrial Business Park	
Project	<i>Phase 1 - Infrastructure Study</i>	Planning
Project	<i>Grading Plan</i>	Administration
Tactic	Create a Central Waterfront Development Plan	
Tactic	Create a Riverfront District for Development Plan	
Project	<i>RFQ for Development Plans</i>	Administration
Project	<i>Riverwalk and Columbia View Park Improvements</i>	Administration
Project	<i>Phase 1 - Infrastructure Design & Engineering</i>	Administration
Project	<i>Additional Hotel Rooms</i>	Administration
Project	<i>Phase 1 Construction</i>	Administration
Tactic	Review City-owned Property for Development	
Project	<i>Prepare Redevelopment of N. 10th and 11th Bluff</i>	Planning
Project	<i>Industrial Park - RV Park</i>	Administration
Project	<i>Further develop Sand Island amenities</i>	Parks & Rec
Objective	Develop an Urban Renewal Agency for Economic Development	
Tactic	Create and Maintain Urban Renewal Agency	Administration

GOAL AREA 5 – LONG TERM PLANNING		LEAD DEPT
Objective	Maintain Effective Master Plans and Facility Plans	
Tactic	Create and Maintain City Master Plans	
Project	<i>Parks & Recreation Master Plan Amendment</i>	Parks & Rec
Project	<i>Transportation System Plan Update</i>	Public Works
Project	<i>City-Wide Facility Master Plan</i>	Administration
Objective	Maintain Reserves to Ensure Funding for Equipment Replacement	
Objective	Maintain City Municipal Code to help guide/enforce City policy	
Tactic	Identify potential changes and updates to Municipal City Code	
Project	<i>Floating Structure Code Amendments</i>	Building
Project	<i>Building Code Enforcement Process Review</i>	Building

Personnel Requirements Summary

Department	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Administration	1.00	1.00	1.00	2.00	2.00	3.00	4.00	3.00	3.50	3.50
City Recorder	4.00	4.00	4.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Municipal Court	2.00	2.00	2.00	2.00	2.15	2.00	1.60	2.00	2.00	2.00
Police	17.00	17.00	17.08	17.00	18.00	19.50	21.00	22.00	23.00	25.00
Library	5.46	5.29	5.30	5.50	5.50	5.05	5.50	5.50	6.50	7.00
Finance	6.00	6.00	6.00	6.00	5.50	5.00	5.00	5.00	5.00	5.00
Parks					4.00	4.00	4.00	4.00	4.00	3.60
Recreation					1.00	1.50	1.50	2.50	4.90	3.50
Planning	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.40
Building	1.00	1.00	2.00	2.50	2.50	2.00	2.00	2.50	3.50	3.40
Technology							1.00	1.00	2.00	2.00
	37.46	37.29	38.38	39.00	44.65	46.50	49.60	52.00	58.90	59.40
PW - Engineering	4.00	3.25	3.25	3.25	3.25	3.25	3.00	3.00	3.00	3.20
PW - Operations	17.00	17.00	18.00	18.00	14.00	14.00	15.00	15.00	16.00	14.00
PW - WWTP / WFF	6.00	6.00	5.00	5.40	5.40	6.00	6.00	6.00	5.00	5.00
PW - Maintenance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00
	29.00	28.25	28.25	28.65	24.65	25.25	26.00	26.00	26.00	26.20
TOTAL FTE =	66.46	65.54	66.63	67.65	69.30	71.75	75.60	78.00	84.90	85.60

FY 2022-2023 Personnel Changes:

- Police: 2 Additional Patrol Officers
- Library: Addition of Makerspace position (Grant Funded) and reduction of PT vacant staffing
- Parks: Reduction of PT vacant staffing
- Recreation: Reduction of PT program staffing
- Planning: Re-allocation of Community Development Assistant
- Building: Re-allocation of Community Development Assistant
- PW - Engineering: Re-allocation of Community Development Assistant
- PW - Operations: Re-allocation of staffing to Maintenance
- PW - Maintenance: Re-allocation of staffing from 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	2,325,000	1,472,000	6,050,000	200,000	1,081,000	305,000	100,000	2,100,000	13,633,000
Special Revenue Funds									
Tourism	120,000	-	-	-	-	370,000	-	-	490,000
Community Development	-	2,251,000	-	-	-	7,590,000	70,000	1,610,000	11,521,000
Community Enhancement	-	20,000	-	-	20,000	-	130,000	97,000	267,000
Streets	-	1,580,000	30,000	-	-	5,000	-	1,000,000	2,615,000
Total Special Revenue Funds	120,000	3,851,000	30,000	-	20,000	7,965,000	200,000	2,707,000	14,893,000
SDC Funds									
Streets SDC	-	-	500,000	-	-	-	-	2,110,000	2,610,000
Water SDC	-	-	200,000	-	-	-	-	1,515,000	1,715,000
Sewer SDC	-	-	200,000	-	-	-	-	2,190,000	2,390,000
Storm SDC	-	-	150,000	-	-	-	-	340,000	490,000
Parks SDC	-	-	250,000	-	-	-	-	989,000	1,239,000
Enterprise Funds									
Water	-	-	3,815,000	-	-	625,000	-	3,919,000	8,359,000
Sewer	-	-	4,054,000	-	-	10,420,000	-	3,475,000	17,949,000
Storm	-	-	1,140,000	-	-	5,000	-	1,400,000	2,545,000
Total Enterprise Funds	-	-	10,309,000	-	-	11,050,000	-	15,938,000	37,297,000
Internal Service Funds									
Technology Fund	-	-	-	-	-	-	-	70,000	70,000
PW Operations Fund	-	-	3,587,000	-	75,000	-	-	538,000	4,200,000
Facility Major Maintenance	-	-	-	-	-	-	-	168,000	168,000
Public Safety Fund	-	-	215,000	-	-	3,000,000	-	14,240,000	17,455,000
Total Internal Service Funds	-	-	3,802,000	-	75,000	3,000,000	-	15,016,000	21,893,000
TOTAL - ALL FUNDS	2,445,000	5,323,000	20,191,000	200,000	1,176,000	22,320,000	300,000	35,761,000	87,716,000

Notes regarding Funds that are larger than 10% of the overall city budget revenue:

- The General Fund is at 16% of the overall city budget revenue. This is mainly due to ARPA funds.
- The Community Development Fund is 13% of the city budget revenue. This is due to grants and loans for the riverfront capital projects.
- The Water Fund is 10% of the overall city budget revenue. This is due to capital projects scheduled in 2022/2023.
- The Sewer Fund is 20% of the overall city budget revenue. This is due to debt service being taken out in 2022/2023 for capital projects.
- The Public Safety Fund is 20% of the overall city budget revenue. This is due to additional debt service for the new public safety facility.

SUMMARY OF FUND EXPENDITURES

FUND	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL APPROP.	UNAPPROP. BALANCE	TOTAL EXPENDITURES
Total General Fund	8,926,000	2,274,000	-	-	-	1,433,000	12,633,000	1,000,000	13,633,000
<u>Special Revenue Funds</u>									
Tourism	-	210,000	-	-	70,000	210,000	490,000	-	490,000
Community Development	-	9,900,000	-	165,000	-	1,456,000	11,521,000	-	11,521,000
Community Enhancement	-	267,000	-	-	-	-	267,000	-	267,000
Streets	570,000	579,000	500,000	60,000	-	906,000	2,615,000	-	2,615,000
Total Special Revenue Funds	570,000	10,956,000	500,000	225,000	70,000	2,572,000	14,893,000	-	14,893,000
<u>SDC Funds</u>									
Streets SDC	-	525,000	2,085,000	-	-	-	2,610,000	-	2,610,000
Water SDC	-	560,000	1,155,000	-	-	-	1,715,000	-	1,715,000
Sewer SDC	-	560,000	1,830,000	-	-	-	2,390,000	-	2,390,000
Storm SDC	-	115,000	375,000	-	-	-	490,000	-	490,000
Parks SDC	-	150,000	1,089,000	-	-	-	1,239,000	-	1,239,000
<u>Enterprise Funds</u>									
Water	1,076,000	2,256,000	966,000	500,000	-	2,726,000	7,524,000	835,000	8,359,000
Sewer	1,055,000	2,371,000	6,218,000	1,266,000	-	6,189,000	17,099,000	850,000	17,949,000
Storm	550,000	964,000	160,000	-	-	551,000	2,225,000	320,000	2,545,000
Total Enterprise Funds	2,681,000	7,501,000	13,878,000	1,766,000	-	9,466,000	35,292,000	2,005,000	37,297,000
<u>Internal Service Funds</u>									
Technology Fund	-	-	-	-	70,000	-	70,000	-	70,000
Public Works Operations	3,334,000	557,000	-	-	-	309,000	4,200,000	-	4,200,000
Facility Major Maintenance	-	-	-	-	168,000	-	168,000	-	168,000
Public Safety Fund	-	1,500,000	15,255,000	700,000	-	-	17,455,000	-	17,455,000
Total Internal Service Funds	3,334,000	2,057,000	15,255,000	700,000	238,000	309,000	21,893,000	-	21,893,000
TOTAL - ALL FUNDS	15,511,000	22,788,000	29,633,000	2,691,000	308,000	13,780,000	84,711,000	3,005,000	87,716,000

GENERAL FUND RESOURCES SUMMARY

GENERAL FUND	2019-20 Actual	2020-21 Actual	2021-22 EST YE	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES SUMMARY						
Local Taxes	1,883,996	2,194,561	2,200,000	2,325,000	2,325,000	2,325,000
Intergovernmental	502,379	671,268	565,000	640,000	640,000	640,000
Grants	15,400	136,707	575,000	832,000	832,000	832,000
Charges for Services	4,253,398	4,716,934	5,173,000	6,035,000	6,035,000	6,035,000
Licenses, Permits, Fees	741,204	1,268,386	818,000	1,081,000	1,081,000	1,081,000
Fines	217,844	239,260	203,000	200,000	200,000	200,000
Miscellaneous Revenue	605,312	342,889	270,000	305,000	305,000	305,000
Transfers	-	-	141,600	100,000	100,000	100,000
Fund Balance Available	2,052,466	2,428,970	2,719,000	2,115,000	2,115,000	2,115,000
TOTAL RESOURCES	10,271,998	11,998,975	12,664,600	13,633,000	13,633,000	13,633,000

GENERAL FUND		2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
LOCAL TAXES							
Property Tax Revenue	100-000-31001	1,810,752	2,139,217	2,155,000	2,275,000	2,275,000	2,275,000
Previously Levied Tax	100-000-31002	73,244	55,344	45,000	50,000	50,000	50,000
TOTAL LOCAL TAXES		1,883,996	2,194,561	2,200,000	2,325,000	2,325,000	2,325,000
INTERGOVERNMENTAL							
Cigarette Tax	100-000-32003	14,778	13,031	10,000	10,000	10,000	10,000
Alcohol Bev. Tax	100-000-32004	195,889	265,720	255,000	240,000	240,000	240,000
Revenue Sharing	100-000-32005	151,926	160,233	160,000	165,000	165,000	165,000
Cannabis Tax	100-000-32006	139,786	159,854	140,000	225,000	225,000	225,000
Intergovernmental	100-000-32007	-	72,431	-	-	-	-
TOTAL INTERGOVERNMENTAL		502,379	671,268	565,000	640,000	640,000	640,000
GRANTS							
Grants	100-000-33005	15,400	136,707	575,000	832,000	832,000	832,000
CHARGES FOR SERVICES							
Dockside Services	100-000-34001	7,870	10,830	14,000	-	-	-
In Lieu of Franchise Fees	100-000-34003	969,026	851,787	1,050,000	1,150,000	1,150,000	1,150,000
GF Support Services	100-000-34004	2,050,000	2,646,000	3,006,000	3,770,000	3,770,000	3,770,000
Franchise Taxes	100-000-34006	1,047,749	1,044,878	950,000	1,100,000	1,100,000	1,100,000
Lien Searches	100-000-34025	10,712	13,052	13,000	15,000	15,000	15,000
Recreation Revenue	100-000-34031	110,925	34,754	75,000	-	-	-
Recreation Utility Fee	100-000-34032	57,116	115,633	65,000	-	-	-
TOTAL CHARGES FOR SERVICES		4,253,398	4,716,934	5,173,000	6,035,000	6,035,000	6,035,000

GENERAL FUND RESOURCES SUMMARY

GENERAL FUND		2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
LICENSES, PERMITS, FEES							
Permits - Col. City	100-000-35001	13,721	6,784	15,000	10,000	10,000	10,000
Fees - Business Licenses	100-000-35002	123,183	109,710	75,000	105,000	105,000	105,000
Permits - St Helens Bldg	100-000-35003	223,790	365,404	250,000	300,000	300,000	300,000
Fees - Bldg Admin	100-000-35004	27,954	29,602	25,000	30,000	30,000	30,000
Permits - Plumbing	100-000-35005	77,629	132,951	90,000	140,000	140,000	140,000
Permits - Mechanical	100-000-35006	17,578	45,864	30,000	30,000	30,000	30,000
Fees - Plan Review	100-000-35009	193,554	466,011	150,000	150,000	150,000	150,000
Fees - Library	100-000-35010	6,230	3,382	5,000	4,000	4,000	4,000
Fees - SDC Admin	100-000-35011	-	68,785	150,000	135,000	135,000	135,000
Fees - Planning Dept	100-000-35015	45,448	27,302	20,000	25,000	25,000	25,000
Fees - PD Training	100-000-35016	10,077	10,344	6,000	10,000	10,000	10,000
Fees - Parks and Rec	100-000-35018	2,039	2,247	2,000	142,000	142,000	142,000
TOTAL LICENSES, PERMITS, FEES		741,204	1,268,386	818,000	941,000	941,000	941,000
FINES							
Fines - Library	100-000-36001	4,836	1,433	3,000	-	-	-
Fines - Court	100-000-36002	213,008	237,828	200,000	200,000	200,000	200,000
TOTAL FINES		217,844	239,260	203,000	200,000	200,000	200,000
MISCELLANEOUS							
Interest Earnings	100-000-37001	327,164	110,515	200,000	195,000	195,000	195,000
Miscellaneous - General	100-000-37004	100,757	155,343	60,000	100,000	100,000	100,000
Reimburse - Courts	100-000-37009	13,195	15,031	10,000	10,000	10,000	10,000
TOTAL MISCELLANEOUS		605,312	342,889	270,000	305,000	305,000	305,000
TRANSFERS	100-000-38001	-	-	141,600	100,000	100,000	100,000
FUND BALANCE AVAILABLE	100-000-39001	2,052,466	2,428,970	2,719,000	2,115,000	2,115,000	2,115,000
TOTAL RESOURCES		10,271,998	11,998,975	12,664,600	13,633,000	13,633,000	13,633,000

GENERAL FUND SUMMARY

GENERAL FUND	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
TOTAL GENERAL FUND REVENUE	8,219,533	9,570,005	9,804,000	11,433,000	11,433,000	11,433,000
TRANSFERS	-	-	141,600	100,000	100,000	100,000
FUND BALANCE AVAILABLE	2,052,466	2,428,970	2,719,000	2,100,000	2,100,000	2,100,000
TOTAL RESOURCES	10,271,998	11,998,975	12,664,600	13,633,000	13,633,000	13,633,000
EXPENDITURES						
PERSONNEL SERVICES						
Dept 701 Administration	370,811	464,725	597,000	585,000	585,000	585,000
Dept 702 City Recorder	248,462	255,286	290,000	300,000	300,000	300,000
Dept 703 Council	57,456	56,594	60,000	65,000	65,000	65,000
Dept 704 Court	154,631	195,114	207,000	225,000	225,000	225,000
Dept 705 Police	3,107,449	3,336,062	4,268,000	4,573,000	4,573,000	4,573,000
Dept 706 Library	545,722	520,637	631,000	700,000	700,000	700,000
Dept 707 Finance	536,827	586,490	643,000	700,000	700,000	700,000
Dept 708 Parks	209,397	215,658	366,000	359,000	359,000	359,000
Dept 709 Recreation	181,185	117,112	277,000	300,000	300,000	300,000
Dept 710 Planning	260,388	295,459	348,000	364,000	364,000	364,000
Dept 711 Building	260,602	327,940	442,000	460,000	460,000	460,000
Dept 712 Technology	-	-	-	295,000	295,000	295,000
Dept 715 General Services	-	-	56,000	-	-	-
TOTAL PERSONNEL SERVICES	5,932,930	6,371,077	8,185,000	8,926,000	8,926,000	8,926,000
MATERIALS & SERVICES						
Dept 701 Administration	56,415	101,842	86,000	55,000	55,000	55,000
Dept 702 City Recorder	49,647	83,996	70,000	55,000	55,000	55,000
Dept 703 Council	48,646	131,041	94,000	70,000	70,000	70,000
Dept 704 Court	213,462	221,307	203,000	200,000	200,000	200,000
Dept 705 Police	565,108	526,604	619,000	627,000	627,000	627,000
Dept 706 Library	187,840	270,988	290,000	130,000	130,000	130,000
Dept 707 Finance	232,308	317,854	338,000	295,000	295,000	295,000
Dept 708 Parks	125,311	179,663	109,000	113,000	113,000	113,000
Dept 709 Recreation	63,140	100,819	77,000	50,000	50,000	50,000
Dept 710 Planning	33,403	50,385	97,000	46,000	46,000	46,000
Dept 711 Building	36,665	144,408	68,500	65,000	65,000	65,000
Dept 712 Technology	-	-	-	305,000	305,000	305,000
Dept 715 General Services	334,367	295,655	362,000	245,000	245,000	245,000
TOTAL MATERIALS & SERVICES	1,946,313	2,424,562	2,413,500	2,256,000	2,256,000	2,256,000
TRANSFERS						
Dept 715 Transfers	77,648	240,000	-	-	-	-
CONTINGENCY						
Dept 715 Contingency	-	-	1,066,100	1,451,000	1,451,000	1,451,000
UNAPPROPRIATED FUND BALANCE						
Dept 715 Unappropriated	-	-	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES	7,956,890	9,035,639	12,664,600	13,633,000	13,633,000	13,633,000

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 all 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.

CITY COUNCIL STRATEGIC GOAL PROJECTS FOR FY 2023 - FY 2024

- > Review, Update, and Create Biennial Strategic Workplan
- > Improve Building Safety
- > Create a Continuity of Operations Plan
- > Update Evacuation Plans/Drills
- > Complete internal City-Wide Facility Master Plan for all Departments

ADMINISTRATION DEPT.	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
PERSONNEL SERVICES						
100-701-50001 Wages	233,703	296,128	363,000	355,000	355,000	355,000
100-701-50004 Overtime	4,689	2,762	5,000	5,000	5,000	5,000
100-701-51005 CIS Insurance	43,622	53,608	76,000	73,000	73,000	73,000
100-701-51006 VEBA	2,215	2,880	7,000	8,000	8,000	8,000
100-701-51007 Retirement	66,482	84,685	113,000	110,000	110,000	110,000
100-701-51008 Taxes	17,771	22,719	30,000	29,000	29,000	29,000
100-701-51015 Other Benefits	2,331	1,942	3,000	5,000	5,000	5,000
TOTAL PERSONNEL SERVICES	370,811	464,725	597,000	585,000	585,000	585,000
MATERIALS & SERVICES						
100-701-52001 Operating Supplies	11,582	1,519	2,000	2,000	2,000	2,000
100-701-52010 Telephone	-	1,122	1,000	1,000	1,000	1,000
100-701-52011 Public Information	-	-	1,000	-	-	-
100-701-52018 Professional Development	6,822	4,909	5,000	9,000	9,000	9,000
100-701-52019 Professional Services	14,813	58,101	40,000	30,000	30,000	30,000
100-701-52027 IT Fund Charges	11,000	25,000	25,000	-	-	-
100-701-52040 Communications	12,198	11,190	12,000	13,000	13,000	13,000
TOTAL MATERIALS & SERVICES	56,415	101,842	86,000	55,000	55,000	55,000
TOTAL EXPENDITURES	427,227	566,567	683,000	640,000	640,000	640,000

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.

CITY COUNCIL STRATEGIC GOAL PROJECTS FOR FY 2023 - FY 2024

> Complete Manager/Leadership Human Resources Training

CITY RECORDER DEPT.	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
PERSONNEL SERVICES						
100-702-50001 Wages	140,099	144,300	167,000	171,000	171,000	171,000
100-702-51005 CIS Insurance	40,055	41,286	46,000	47,000	47,000	47,000
100-702-51006 VEBA	1,680	1,680	4,000	4,000	4,000	4,000
100-702-51007 Retirement	51,186	52,718	59,000	61,000	61,000	61,000
100-702-51008 Taxes	10,785	11,068	13,000	14,000	14,000	14,000
100-702-51015 Other Benefits	4,658	4,234	1,000	3,000	3,000	3,000
TOTAL PERSONNEL SERVICES	248,462	255,286	290,000	300,000	300,000	300,000
MATERIALS & SERVICES						
100-702-52001 Operating Supplies	3,174	6,345	4,000	4,000	4,000	4,000
100-702-52011 Public Information	20,593	25,067	9,000	4,000	4,000	4,000
100-702-52014 Recruiting Expenses	-	-	-	5,000	5,000	5,000
100-702-52018 Professional Development	3,831	1,956	5,000	6,000	6,000	6,000
100-702-52019 Professional Services	8,988	23,088	23,000	30,000	30,000	30,000
100-702-52026 Equipment Fund Charges	-	500	-	-	-	-
100-702-52027 IT Fund Charges	11,000	25,000	25,000	-	-	-
100-702-52028 Projects & Programs	2,062	2,040	4,000	6,000	6,000	6,000
TOTAL MATERIALS & SERVICES	49,647	83,996	70,000	55,000	55,000	55,000
TOTAL EXPENDITURES	298,109	339,282	360,000	355,000	355,000	355,000

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.

CITY COUNCIL STRATEGIC GOAL PROJECTS FOR FY 2023 - FY 2024

- > Complete Media Training for Council and Commission Members
- > Complete Workshop and Legal Briefings on City Council Function and Duties
- > Review and Update Council Governing Policy
- > Review and Update Council Operating Rules
- > Increase Civic Engagement
- > Host Town Hall Events
- > Host Regular Public Forums on City Topics
- > Improve Youth Engagement

CITY COUNCIL DEPT.	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
PERSONNEL SERVICES						
100-703-50001 Wages	53,352	52,572	55,000	59,000	59,000	59,000
100-703-51008 Taxes	4,081	4,022	4,500	5,000	5,000	5,000
100-703-51015 Other Benefits	22	-	500	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	57,456	56,594	60,000	65,000	65,000	65,000
MATERIALS & SERVICES						
100-703-52001 Operating Supplies	4,517	6,273	3,000	4,000	4,000	4,000
100-703-52013 Memberships	-	-	2,000	2,000	2,000	2,000
100-703-52018 Professional Development	6,272	1,555	4,000	4,000	4,000	4,000
100-703-52019 Professional Services	-	95,419	50,000	50,000	50,000	50,000
100-703-52027 IT Fund Charges	11,000	24,000	25,000	-	-	-
100-703-52041 Community Support Funds	26,858	3,793	10,000	10,000	10,000	10,000
TOTAL MATERIALS & SERVICES	48,646	131,041	94,000	70,000	70,000	70,000
TOTAL EXPENDITURES	106,102	187,635	154,000	135,000	135,000	135,000

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.

CITY COUNCIL STRATEGIC GOAL PROJECTS FOR FY 2023 - FY 2024

> No identified strategic goals for 2023/2024

MUNICIPAL COURT DEPT.	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
PERSONNEL SERVICES						
100-704-50001 Wages	78,115	107,616	113,000	120,000	120,000	120,000
100-704-50004 Overtime	10,416	-	1,000	-	-	-
100-704-51005 CIS Insurance	31,460	45,656	46,000	51,000	51,000	51,000
100-704-51006 VEBA	1,623	1,920	2,000	2,000	2,000	2,000
100-704-51007 Retirement	25,153	30,547	35,000	41,000	41,000	41,000
100-704-51008 Taxes	6,769	8,210	9,000	10,000	10,000	10,000
100-704-51015 Other Benefits	1,094	1,165	1,000	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	154,631	195,114	207,000	225,000	225,000	225,000
MATERIALS & SERVICES						
100-704-52001 Operating Supplies	6,971	2,263	1,000	3,000	3,000	3,000
100-704-52018 Professional Development	395	-	1,000	2,000	2,000	2,000
100-704-52019 Professional Services	194,559	194,044	176,000	195,000	195,000	195,000
100-704-52027 IT Fund Charges	11,000	25,000	25,000	-	-	-
100-704-52042 Court Appointed Attorneys	537	-	-	-	-	-
TOTAL MATERIALS & SERVICES	213,462	221,307	203,000	200,000	200,000	200,000
TOTAL EXPENDITURES	368,093	416,421	410,000	425,000	425,000	425,000

POLICE DEPARTMENT

The St. Helens Police Department is a full-service agency providing police services to the community 24/7.

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.

CITY COUNCIL STRATEGIC GOAL PROJECTS FOR FY 2023 - FY 2024

- > Decrease Crime Incidents by 5%
- > Increase Traffic Safety and Reduce Traffic Accidents
- > Complete new Public Safety Facility

POLICE DEPT.	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
PERSONNEL SERVICES						
100-705-50001 Wages	1,679,592	1,679,335	2,325,000	2,513,000	2,513,000	2,513,000
100-705-50004 Overtime	174,774	169,958	215,000	185,000	185,000	185,000
100-705-51005 CIS Insurance	446,467	487,889	565,000	620,000	620,000	620,000
100-705-51006 VEBA	23,593	26,804	40,000	48,000	48,000	48,000
100-705-51007 Retirement	600,906	627,241	860,000	930,000	930,000	930,000
100-705-51008 Taxes	141,213	156,660	195,000	207,000	207,000	207,000
100-705-51015 Other Benefits	40,904	188,174	68,000	70,000	70,000	70,000
TOTAL PERSONNEL SERVICES	3,107,449	3,336,062	4,268,000	4,573,000	4,573,000	4,573,000
MATERIALS & SERVICES						
100-705-52001 Operating Supplies	143,086	106,093	107,000	100,000	100,000	100,000
100-705-52002 Personnel Uniforms Equipment	25,949	32,122	30,000	35,000	35,000	35,000
100-705-52003 Utilities	11,489	9,224	10,000	10,000	10,000	10,000
100-705-52006 Computer Maintenance	20,968	23,530	37,000	35,000	35,000	35,000
100-705-52010 Telephone	16,121	15,022	16,000	20,000	20,000	20,000
100-705-52018 Professional Development	12,112	31,328	20,000	20,000	20,000	20,000
100-705-52019 Professional Services	54,475	30,157	35,000	30,000	30,000	30,000
100-705-52022 Fuel/Oil	32,625	47,213	70,000	70,000	70,000	70,000
100-705-52023 Facility Maintenance	24,283	27,917	30,000	17,000	17,000	17,000
100-705-52027 IT Fund Charges	50,000	74,000	74,000	-	-	-
100-705-52086 Tactical	-	-	10,000	35,000	35,000	35,000
100-705-52097 Enterprise Fleet	174,000	130,000	180,000	210,000	210,000	210,000
100-705-52102 New Hire Equipment	-	-	-	45,000	45,000	45,000
TOTAL MATERIALS & SERVICES	565,108	526,604	619,000	627,000	627,000	627,000
TOTAL EXPENDITURES	3,672,557	3,862,666	4,887,000	5,200,000	5,200,000	5,200,000

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.

CITY COUNCIL STRATEGIC GOAL PROJECTS FOR FY 2023 - FY 2024

- > Elimination of Overdue Fines
- > Create Library Courier Service between St. Helens and Scappoose
- > Develop a Sustainable Operation of the Makerspace
- > Expand Hybrid Library Programs (Online & In-Person)
- > Increase Digital Library Resources
- > Explore Rebranding of Library Program

LIBRARY DEPT.		2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
PERSONNEL SERVICES							
100-706-50001	Wages	340,171	320,697	385,000	409,000	409,000	409,000
100-706-50004	Overtime	-	-	-	-	-	-
100-706-51005	CIS Insurance	74,914	72,303	90,000	116,000	116,000	116,000
100-706-51006	VEBA	4,680	4,680	20,000	7,000	7,000	7,000
100-706-51007	Retirement	96,413	95,699	105,000	134,000	134,000	134,000
100-706-51008	Taxes	25,947	24,279	30,000	33,000	33,000	33,000
100-706-51015	Other Benefits	3,598	2,979	1,000	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES		545,722	520,637	631,000	700,000	700,000	700,000
MATERIALS & SERVICES							
100-706-52001	Operating Supplies	9,968	5,698	9,000	8,000	8,000	8,000
100-706-52003	Utilities	13,359	13,578	15,000	15,000	15,000	15,000
100-706-52006	Computer Maintenance	17,450	9,571	12,000	12,000	12,000	12,000
100-706-52018	Professional Development	3,029	2,797	3,000	3,000	3,000	3,000
100-706-52014	Recruiting	-	-	3,000	-	-	-
100-706-52019	Professional Services	3,518	3,749	4,000	4,000	4,000	4,000
100-706-52023	Facility Maintenance	38,094	38,255	40,000	20,000	20,000	20,000
100-706-52027	IT Fund Charges	30,000	127,500	128,000	-	-	-
100-706-52028	Projects & Programs	7,562	6,384	7,000	4,000	4,000	4,000
100-706-52031	Periodicals	1,347	2,025	1,500	1,000	1,000	1,000
100-706-52032	Digital Resources	24,795	11,579	12,000	11,000	11,000	11,000
100-706-52033	Printed Materials	29,368	31,965	34,000	32,000	32,000	32,000
100-706-52034	Visual Materials	4,771	5,921	7,000	6,000	6,000	6,000
100-706-52035	Audio Materials	4,579	3,264	5,000	5,000	5,000	5,000
100-706-52036	Makerspace	-	3,711	4,500	5,000	5,000	5,000
100-706-52037	Library of Things	-	4,992	5,000	4,000	4,000	4,000
TOTAL MATERIALS & SERVICES		187,840	270,988	290,000	130,000	130,000	130,000
TOTAL EXPENDITURES		733,562	791,626	921,000	830,000	830,000	830,000

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.

CITY COUNCIL STRATEGIC GOAL PROJECTS FOR FY 2023 - FY 2024

> Review and Discuss Transition to Biennial City Budget Process

FINANCE DEPT.	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
PERSONNEL SERVICES						
100-707-50001 Wages	318,386	349,340	383,000	410,000	410,000	410,000
100-707-50004 Overtime	1,612	1,498	-	-	-	-
100-707-51005 CIS Insurance	98,180	95,079	100,000	105,000	105,000	105,000
100-707-51006 VEBA	5,227	5,507	7,000	8,000	8,000	8,000
100-707-51007 Retirement	88,080	102,203	120,000	141,000	141,000	141,000
100-707-51008 Taxes	23,983	26,825	31,000	34,000	34,000	34,000
100-707-51015 Other Benefits	1,359	6,039	2,000	2,000	2,000	2,000
TOTAL PERSONNEL SERVICES	536,827	586,490	643,000	700,000	700,000	700,000
MATERIALS & SERVICES						
100-707-52001 Operating Supplies	8,420	16,046	8,000	5,000	5,000	5,000
100-707-52008 Printing	17,802	54,335	55,000	55,000	55,000	55,000
100-707-52009 Postage	5,800	-	8,000	10,000	10,000	10,000
100-707-52018 Professional Development	4,980	1,265	8,000	5,000	5,000	5,000
100-707-52019 Professional Services	72,302	74,317	90,000	100,000	100,000	100,000
100-707-52020 Bank Service Fees	107,005	122,891	120,000	120,000	120,000	120,000
100-707-52027 IT Fund Charges	16,000	49,000	49,000	-	-	-
TOTAL MATERIALS & SERVICES	232,308	317,854	338,000	295,000	295,000	295,000
TOTAL EXPENDITURES	769,135	904,344	981,000	995,000	995,000	995,000

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.

CITY COUNCIL STRATEGIC GOAL PROJECTS FOR FY 2023 - FY 2024

- > Complete Campbell Park Improvements
- > Complete Parks & Recreation Master Plan Amendment & Project List

PARKS DEPT.	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
PERSONNEL SERVICES						
100-708-50001 Wages	116,237	123,516	209,000	204,000	204,000	204,000
100-708-50004 Overtime	2,684	636	-	-	-	-
100-708-51005 CIS Insurance	33,579	35,610	62,000	70,000	70,000	70,000
100-708-51006 VEBA	3,801	1,608	4,000	4,000	4,000	4,000
100-708-51007 PERS	38,927	41,725	66,000	63,000	63,000	63,000
100-708-51008 Taxes	9,037	9,604	17,000	17,000	17,000	17,000
100-708-51015 Other Benefits	5,131	2,961	8,000	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	209,397	215,658	366,000	359,000	359,000	359,000
MATERIALS & SERVICES						
100-708-52001 Operating Supplies	46,309	106,733	40,000	50,000	50,000	50,000
100-708-52002 Personal Uniforms Equipment	-	72	-	-	-	-
100-708-52003 Utilities	12,272	1,017	12,000	14,000	14,000	14,000
100-708-52010 Telephone	100	1,013	1,000	2,000	2,000	2,000
100-708-52014 Recruiting	-	-	1,000	-	-	-
100-708-52018 Professional Development	1,899	652	2,000	2,000	2,000	2,000
100-708-52019 Professional Services	17,298	23,202	30,000	25,000	25,000	25,000
100-708-52022 Fuel/Oil	7,434	7,820	10,000	10,000	10,000	10,000
100-708-52023 Facility Maintenance	-	15,678	13,000	10,000	10,000	10,000
100-708-52026 Equipment Fund Charges	20,522	16,179	-	-	-	-
100-708-52027 IT Fund Charges	7,000	-	-	-	-	-
100-708-52046 Dock Services	4,322	5,436	-	-	-	-
100-708-52047 Marine Board	8,155	1,861	-	-	-	-
TOTAL MATERIALS & SERVICES	125,311	179,663	109,000	113,000	113,000	113,000
TOTAL EXPENDITURES	334,708	395,321	475,000	472,000	472,000	472,000

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.

CITY COUNCIL STRATEGIC GOAL PROJECTS FOR FY 2023 - FY 2024

- > Complete Campbell Park Improvements
- > Complete Parks & Recreation Master Plan Amendment & Project List

RECREATION DEPT.	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES						
100-709-50001 Wages	123,133	60,157	172,000	171,000	171,000	171,000
100-709-50004 Overtime	476.88	-	-	-	-	-
100-709-51005 CIS Insurance	22,344	26,160	52,000	57,000	57,000	57,000
100-709-51006 VEBA	720	840	2,000	3,000	3,000	3,000
100-709-51007 Retirement	24,420	21,054	35,000	53,000	53,000	53,000
100-709-51008 Taxes	9,374	5,798	14,000	14,000	14,000	14,000
100-709-51015 Other Benefits	717	3,103	2,000	2,000	2,000	2,000
TOTAL PERSONNEL SERVICES	181,185	117,112	277,000	300,000	300,000	300,000
MATERIALS & SERVICES						
100-709-52001 Operating Supplies	18,786	48,591	9,000	6,000	6,000	6,000
100-709-52003 Utilities	5,406	4,225	7,000	7,000	7,000	7,000
100-709-52008 Printing	2,045	-	1,000	1,000	1,000	1,000
100-709-52010 Telephone	-	647	2,000	2,000	2,000	2,000
100-709-52018 Professional Development	1,235	799	1,500	1,000	1,000	1,000
100-709-52019 Professional Services	11,990	7,796	10,000	10,000	10,000	10,000
100-709-52020 Bank Service Fees	1,995	2,657	5,000	7,000	7,000	7,000
100-709-52022 Fuel	-	-	1,000	1,000	1,000	1,000
100-709-52023 Facility Maintenance	6,683	3,604	8,000	7,000	7,000	7,000
100-709-52026 Equipment Fund Charges	4,000	7,500	-	-	-	-
100-709-52027 IT Fund Charges	11,000	25,000	25,000	-	-	-
100-709-52097 Enterprise Fleet Management	-	-	7,500	8,000	8,000	8,000
TOTAL MATERIALS & SERVICES	63,140	100,819	77,000	50,000	50,000	50,000
TOTAL EXPENDITURES	244,325	217,931	354,000	350,000	350,000	350,000

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.

CITY COUNCIL STRATEGIC GOAL PROJECTS FOR FY 2023 - FY 2024

- > Complete Beekeeping Amendments
- > Incorporate Development Code Amendments from Housing Needs Analysis
- > Complete Community Development Block Grant Assistance with Columbia Pacific Food Bank
- > Complete City Hall Bennet Building Phase 2 Improvements
- > Design and Permit Dock/Fishing Pier at Grey Cliffs Park
- > Complete Digitized Aerial Imaging for City
- > Complete Phase 1 St. Helens Industrial Business Park Infrastructure Study
- > Prepare Redevelopment Lines of North 10th and 11th Bluffs
- > Complete Building Code Enforcement Process Review
- > Complete South River Street to 2nd Street "Micro" Transportation Systems Plan

PLANNING DEPT.	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
PERSONNEL SERVICES						
100-710-50001 Wages	169,116	187,105	220,000	231,000	231,000	231,000
100-710-51005 CIS Insurance	23,081	28,185	32,000	32,000	32,000	32,000
100-710-51006 VEBA	2,895	3,000	4,000	5,000	5,000	5,000
100-710-51007 Retirement	51,819	60,781	73,000	76,000	76,000	76,000
100-710-51008 Taxes	12,881	14,368	18,000	19,000	19,000	19,000
100-710-51015 Other Benefits	597	2,020	1,000	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	260,388	295,459	348,000	364,000	364,000	364,000
MATERIALS & SERVICES						
100-710-52001 Operating Supplies	2,537	2,672	11,000	10,000	10,000	10,000
100-710-52011 Public Information	7,840	8,117	10,000	10,000	10,000	10,000
100-710-52013 Memberships	-	-	1,000	1,000	1,000	1,000
100-710-52015 Intergovernmental Services	-	-	-	-	-	-
100-710-52018 Professional Development	2,972	1,785	4,000	4,000	4,000	4,000
100-710-52019 Professional Services	1,844	5,241	10,000	10,000	10,000	10,000
100-710-52022 Fuel	-	-	1,000	1,000	1,000	1,000
100-710-52026 Equipment Fund Charges	-	6,000	-	-	-	-
100-710-52027 IT Fund Charges	11,000	13,000	13,000	-	-	-
100-710-52028 Projects & Programs	-	-	25,000	-	-	-
100-710-52030 CLG Expenses	-	11,500	12,000	-	-	-
100-710-52087 Commission Stipend	1,710	2,070	3,000	3,000	3,000	3,000
100-710-52097 Enterprise Fleet Management	5,500	-	7,000	7,000	7,000	7,000
TOTAL MATERIALS & SERVICES	33,403	50,385	97,000	46,000	46,000	46,000
TOTAL EXPENDITURES	293,791	345,843	445,000	410,000	410,000	410,000

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.

CITY COUNCIL STRATEGIC GOAL PROJECTS FOR FY 2023 - FY 2024

> Complete Upgrades for Electronic Plan Submittal and Review

BUILDING DEPT.	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
PERSONNEL SERVICES						
100-711-50001 Wages	153,141	198,312	254,000	270,000	270,000	270,000
100-711-50004 Overtime	1,922	-	-	-	-	-
100-711-51005 CIS Insurance	47,734	63,158	87,000	79,000	79,000	79,000
100-711-51006 VEBA	1,655	2,120	3,000	5,000	5,000	5,000
100-711-51007 Retirement	41,098	48,148	77,000	82,000	82,000	82,000
100-711-51008 Taxes	11,687	15,035	20,000	22,000	22,000	22,000
100-711-51015 Other Benefits	3,365	1,168	1,000	2,000	2,000	2,000
TOTAL PERSONNEL SERVICES	260,602	327,940	442,000	460,000	460,000	460,000
MATERIALS & SERVICES						
100-711-52001 Operating Supplies	3,880	9,306	5,000	4,000	4,000	4,000
100-711-52010 Telephone	-	1,747	4,000	5,000	5,000	5,000
100-711-52015 Intergovernmental Services	9,059	56,704	10,000	8,000	8,000	8,000
100-711-52018 Professional Development	2,831	4,676	3,000	3,000	3,000	3,000
100-711-52019 Professional Services	4,650	8,880	5,000	8,000	8,000	8,000
100-711-52020 Bank Service Fees	-	41,913	20,000	30,000	30,000	30,000
100-711-52022 Fuel	-	943	2,000	1,000	1,000	1,000
100-711-52027 IT Fund Charges	11,000	13,500	13,500	-	-	-
100-711-52097 Enterprise Fleet Management	5,245	6,741	6,000	6,000	6,000	6,000
TOTAL MATERIALS & SERVICES	36,665	144,408	68,500	65,000	65,000	65,000
TOTAL EXPENDITURES	297,267	472,348	510,500	525,000	525,000	525,000

TECHNOLOGY DEPARTMENT

The Technology Department is included now in the General Fund as opposed to previous years when it was a dedicated internal service fund. This department is in charge of the Technology infrastructure of the city.

CITY COUNCIL STRATEGIC GOAL PROJECTS FOR FY 2023 - FY 2024

- > Complete City-wide Facility Access Upgrade
- > Complete Phone System Upgrade

TECHNOLOGY DEPT.	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
EXPENSES						
PERSONNEL SERVICES						
100-712-50001 Regular Wages	-	-	-	168,000	168,000	168,000
100-712-51005 CIS Insurance	-	-	-	56,000	56,000	56,000
100-712-51006 VEBA	-	-	-	4,000	4,000	4,000
100-712-51007 Retirement	-	-	-	52,000	52,000	52,000
100-712-51008 Taxes	-	-	-	14,000	14,000	14,000
100-712-51015 Other Benefits	-	-	-	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	-	-	-	295,000	295,000	295,000
MATERIALS & SERVICES						
100-712-52001 Operating Supplies	-	-	-	10,000	10,000	10,000
100-712-52003 Utilities	-	-	-	75,000	75,000	75,000
100-712-52006 Computer Maintenance	-	-	-	80,000	80,000	80,000
100-712-52010 Telephone	-	-	-	35,000	35,000	35,000
100-712-52016 Insurance - General	-	-	-	-	-	-
100-712-52018 Professional Development	-	-	-	5,000	5,000	5,000
100-712-52019 Professional Services	-	-	-	100,000	100,000	100,000
TOTAL MATERIALS & SERVICES	-	-	-	305,000	305,000	305,000
TOTAL EXPENDITURES	-	-	-	600,000	600,000	600,000

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 DEPT.	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
PERSONNEL SERVICES						
100-715-51006 VEBA	-	-	56,000	-	-	-
MATERIALS & SERVICES						
100-715-52001 Operating Supplies	5,798	42,615	17,000	10,000	10,000	10,000
100-715-52003 Utilities	13,926	14,139	15,000	15,000	15,000	15,000
100-715-52004 Office Supplies	11,091	-	-	-	-	-
100-715-52005 Small Equipment	9,383	-	-	-	-	-
100-715-52009 Postage	-	9,233	-	-	-	-
100-715-52016 Insurance - General	91,870	78,000	107,000	130,000	130,000	130,000
100-715-52019 Professional Services	36,110	5,536	3,000	-	-	-
100-715-52021 Equipment Maintenance	5,962	2,816	-	-	-	-
100-715-52022 Fuel/Oil	3,279	356	1,000	-	-	-
100-715-52023 Facility Maintenance	114,293	117,961	115,000	85,000	85,000	85,000
100-715-52049 Litigation Settlement	17,529	-	60,000	-	-	-
100-715-52085 City Property Taxes	127	-	-	-	-	-
100-715-52093 Police Incentive Program	25,000	25,000	40,000	-	-	-
100-715-52097 Enterprise Fleet Management	-	-	4,000	5,000	5,000	5,000
TOTAL MATERIALS & SERVICES	334,367	295,655	362,000	245,000	245,000	245,000
TRANSFERS						
100-715-54001 Transfers	77,648	240,000	-	-	-	-
CONTINGENCY						
100-715-58001 Contingency	-	-	1,066,100	1,451,000	1,451,000	1,451,000
UNAPPROPRIATED FUND BALANCE						
100-715-59001 Unapp Fund Balance	-	-	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES	412,015	535,655	2,484,100	2,696,000	2,696,000	2,696,000

SPECIAL REVENUE FUNDS



The City of St. Helens operates four 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:

- Tourism** This department is dedicated to the management of tourism within the city.
- Community Development** This fund is separated into departments, each having their own specific project/goals. The following departments are designated in this fund:
 - Economic Planning: General economic planning throughout the city.
 - Industrial Business Park: Specific for the planned industrial business park property formally known as Boise Cascades.
 - Riverfront: Specific for the planned riverfront formally known as the Veneer Property.
 - Central Waterfront: Specific for the sewer treatment plan lagoon and potential development of the site.
 - Forestry: Dedicated to forestry management and logging areas managed by the City.
- Community Enhancement** This fund is used for specific-use donations, grants and revenue for specific departments and program that the city needs to track separately.
- Street Fund** This fund supports the City’s streets. 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. Hwy 30 and Hwy 30 intersections are not maintained or managed by the City of St. Helens; this areas are managed by ODOT.

TOURISM FUND



VISITOR TOURISM FUND		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Proposed	Approved	Adopted
RESOURCES							
TAXES							
201-000-32002	Motel Hotel Tax	111,193	117,548	110,000	120,000	120,000	120,000
CHARGES FOR SERVICES							
201-000-34001	City Dock Services	-	-	-	18,000	18,000	18,000
MISC REVENUE							
201-000-37015	Tourism	163,198	451,896	820,000	370,000	370,000	370,000
GRANTS							
201-000-33005	Grants	36,397	-	-	-	-	-
FUND BALANCE AVAILABLE							
201-000-39001	Fund Balance Available	3,078	-	-	-	-	-
TOTAL RESOURCES		313,865	569,444	930,000	508,000	508,000	508,000
EXPENSES							
MATERIALS & SERVICES							
201-000-52003	Utilities	1,548	5,413	12,000	25,000	25,000	25,000
201-000-52019	Professional Services	108,001	261,325	140,000	120,000	120,000	120,000
201-000-52028	Projects & Programs	258,146	285,115	778,000	65,000	65,000	65,000
201-000-52046	City Dock Expenses	-	-	-	18,000	18,000	18,000
TOTAL MATERIALS & SERVICES		367,695	551,853	930,000	228,000	228,000	228,000
TRANSFERS							
202-725-54001	Transfers	-	-	-	70,000	70,000	70,000
CONTINGENCY							
201-000-58001	Contingency	-	-	-	210,000	210,000	210,000
TOTAL EXPENSES		367,695	551,853	930,000	508,000	508,000	508,000

COMMUNITY DEVELOPMENT FUND



COMMUNITY DEVELOPMENT FUND		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Proposed	Approved	Adopted
RESOURCES							
MISC REVENUE							
202-000-37004	Miscellaneous - General	44,479	15,668	-	7,000,000	7,000,000	7,000,000
202-000-37026	Property Taxes	107,362	-	180,000	125,000	125,000	125,000
202-722-37027	Industrial Business Park	78,407	409,640	265,000	465,000	465,000	465,000
202-724-37030	Timber	-	1,464,216	2,100,000	-	-	-
TOTAL MISC REVENUE		230,248	1,889,524	2,545,000	7,590,000	7,590,000	7,590,000
GRANTS							
202-000-33005	Grants	166,717	82,509	1,000,000	2,251,000	2,251,000	2,251,000
202-000-33015	Grants - CDBG	-	128,729	1,100,000	-	-	-
TOTAL GRANTS		166,717	211,238	2,100,000	2,251,000	2,251,000	2,251,000
TRANSFERS							
202-000-38001	Transfer	-	-	-	70,000	70,000	70,000
FUND BALANCE AVAILABLE							
202-000-39001	Fund Balance Available	776,307	(105,039)	463,000	1,610,000	1,610,000	1,610,000
TOTAL RESOURCES		1,173,273	1,995,724	5,108,000	11,521,000	11,521,000	11,521,000
EXPENSES							
MATERIALS & SERVICES							
Dept 721	M&S - Economic Planning	400,239	736,922	1,674,000	372,000	372,000	372,000
Dept 722	M&S - Business Park	487,185	211,058	305,000	202,000	202,000	202,000
Dept 723	M&S - Riverfront	126,117	363,820	1,100,000	7,880,000	7,880,000	7,880,000
Dept 724	M&S - Timber	71,745	117,089	75,000	75,000	75,000	75,000
Dept 726	M&S - Central Waterfront	-	-	10,000	1,371,000	1,371,000	1,371,000
TOTAL MATERIALS & SERVICES		1,085,286	1,428,889	3,164,000	9,900,000	9,900,000	9,900,000
DEBT SERVICE							
Dept 722	Boise Property Note	170,000	165,000	165,000	165,000	165,000	165,000
Dept 723	Veneer Property Note	124,749	-	-	-	-	-
TOTAL DEBT SERVICE		294,749	165,000	165,000	165,000	165,000	165,000
CONTINGENCY							
202-000-58001	Contingency	-	-	1,779,000	1,456,000	1,456,000	1,456,000
TOTAL EXPENSES		1,380,035	1,593,889	5,108,000	11,521,000	11,521,000	11,521,000

COMMUNITY DEVELOPMENT FUND

<u>DEPT 721 - ECONOMIC PLANNING</u>		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES							
202-721-52004	Office Supplies	110	-	-	-	-	-
202-721-52019	Professional Services	169,155	261,933	100,000	150,000	150,000	150,000
202-721-52025	GFSS Charge	33,557	40,000	63,000	70,000	70,000	70,000
202-721-52050	Community Wide Assessment	85,473	17,693	1,000	-	-	-
202-721-52051	Urban Renewal	2,638	24,097	-	-	-	-
202-721-52053	Property Taxes	-	7,750	90,000	105,000	105,000	105,000
202-721-52054	Offshore Lease	-	-	10,000	12,000	12,000	12,000
202-721-52096	CDBG Grant Expenses	109,305	385,449	1,360,000	-	-	-
202-721-52103	Main Street	-	-	50,000	35,000	35,000	35,000
TOTAL MATERIALS & SERVICES		400,239	736,922	1,674,000	370,000	370,000	370,000
TOTAL EXPENSES		400,239	736,922	1,674,000	372,000	372,000	372,000

<u>DEPT 722 - INDUSTRIAL BUSINESS PARK</u>		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES							
202-722-52003	Utilities	1,106	1,420	2,000	2,000	2,000	2,000
202-722-52019	Professional Services	357,280	112,216	200,000	200,000	200,000	200,000
202-722-52023	Facility Maintenance	1,412	2,706	-	-	-	-
202-722-52053	Property Taxes	117,749	93,299	101,000	-	-	-
202-722-52054	Offshore Lease	9,638	1,418	-	-	-	-
202-722-52060	Waterway Lease	-	-	2,000	-	-	-
TOTAL MATERIALS & SERVICES		487,185	211,058	305,000	202,000	202,000	202,000
DEBT SERVICE							
202-722-55001	Principal	170,000	150,000	165,000	165,000	165,000	165,000
202-722-55005	Additional Payments	-	15,000	-	-	-	-
TOTAL DEBT SERVICE		170,000	165,000	165,000	165,000	165,000	165,000
TOTAL EXPENSES		657,185	376,058	470,000	367,000	367,000	367,000

<u>DEPT 723 - RIVERFRONT</u>		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES							
202-723-52019	Professional Services	125,210	243,506	700,000	1,000,000	1,000,000	1,000,000
202-723-52023	Facility Maintenance	907	-	-	-	-	-
202-723-52055	Riverwalk Project	-	120,314	400,000	6,880,000	6,880,000	6,880,000
TOTAL MATERIALS & SERVICES		126,117	363,820	1,100,000	7,880,000	7,880,000	7,880,000
DEBT SERVICE							
202-723-55001	Principal	96,768	-	-	-	-	-
202-723-55002	Interest	27,982	-	-	-	-	-
TOTAL DEBT SERVICE		124,749	-	-	-	-	-
TOTAL EXPENSES		250,866	363,820	1,100,000	7,880,000	7,880,000	7,880,000

COMMUNITY DEVELOPMENT FUND

<u>DEPT 724 - FORESTRY</u>		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES							
202-724-52001	Operating Supplies	1,756	820	5,000	5,000	5,000	5,000
202-724-52019	Professional Services	69,989	116,269	70,000	70,000	70,000	70,000
TOTAL MATERIALS & SERVICES		71,745	117,089	75,000	75,000	75,000	75,000
TOTAL EXPENSES		71,745	117,089	75,000	75,000	75,000	75,000

<u>DEPT 726 - CENTRAL WATERFRONT</u>		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES							
202-726-52019	Professional Services	-	-	10,000	1,371,000	1,371,000	1,371,000
TOTAL EXPENSES		-	-	10,000	1,371,000	1,371,000	1,371,000

COMMUNITY ENHANCEMENT FUND



COMMUNITY ENHANCEMENT FUND		2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES							
INTERGOVERNMENTAL REVENUE							
203-701-33005	Grants	-	394,198	-	-	-	-
203-705-33005	Grants	44,460	-	-	-	-	-
203-706-33005	Grants	2,000	1,910	12,000	-	-	-
203-706-33012	Grants - LSTA Union	1,955	-	-	-	-	-
203-706-33014	Grants - STEM	-	5,000	-	-	-	-
203-708-33005	Grants	500	-	6,000	-	-	-
203-709-33005	Grants	-	186,250	25,000	-	-	-
203-717-33005	Grants	6,680	17,869	30,000	20,000	20,000	20,000
TOTAL INTERGOVERNMENTAL REVENUE		55,595	605,227	73,000	20,000	20,000	20,000
CHARGES FOR SERVICES							
203-706-34023	Room Rental Fee	728	-	-	-	-	-
LICENSES, PERMITS, FEES							
203-711-35020	Building Technology Fee	-	16,042	20,000	25,000	25,000	25,000
MISC REVENUE							
203-701-37004	Miscellaneous	12,750	1,719	-	-	-	-
203-705-37004	Miscellaneous	-	17,525	-	-	-	-
203-706-37014	Donations	8,830	19,138	12,000	-	-	-
203-706-37017	Donations - Ukulele Club	553	20	1,000	-	-	-
203-708-37004	Miscellaneous	-	31,000	-	-	-	-
203-716-37004	Donations - ACC	320	150	1,000	-	-	-
TOTAL MISC REVENUE		22,452	69,552	14,000	-	-	-
TRANSFERS							
203-000-38001	Transfers	-	-	-	130,000	130,000	130,000
FUND BALANCE AVAILABLE							
203-000-39001	General	(16,443)	-	-	-	-	-
203-701-39001	Administration	-	30,141	157,603	-	-	-
203-705-39001	Police	32,599	-	11,000	-	-	-
203-706-39001	Library	7,710	405	20,281	32,000	32,000	32,000
203-709-39001	Recreation	-	-	93,967	-	-	-
203-711-39001	Building	-	14,465	36,042	56,000	56,000	56,000
203-716-39001	ACC	14,294	-	9,000	9,000	9,000	9,000
TOTAL FUND BALANCE AVAILABLE		38,160	45,011	327,893	97,000	97,000	97,000
TOTAL RESOURCES		116,935	735,832	434,893	272,000	272,000	272,000

COMMUNITY ENHANCEMENT FUND

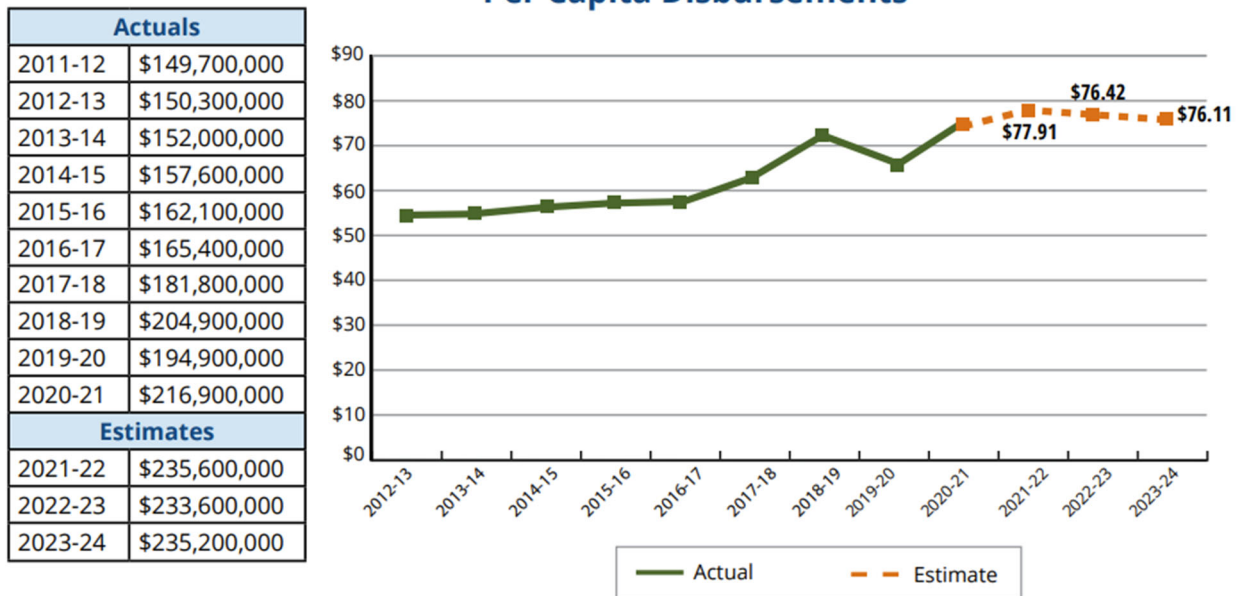
		2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
<u>ADMINISTRATION DEPT.</u>							
MATERIALS & SERVICES							
203-701-52028	Projects & Programs	-	272,891	16,000	-	-	-
203-701-52038	ARPA Expenses	-	-	-	-	-	-
203-701-54001	Transfers	-	-	141,603	-	-	-
TOTAL MATERIALS & SERVICES		-	272,891	157,603	-	-	-
<u>POLICE DEPT.</u>							
MATERIALS & SERVICES							
203-705-52028	Projects & Programs	44,920	36,978	11,000	-	-	-
<u>LIBRARY DEPT.</u>							
MATERIALS & SERVICES							
203-706-52028	Projects & Programs	1,615	6,674	32,281	162,000	162,000	162,000
203-706-52077	Ready to Read	-	-	2,000	-	-	-
203-706-52078	Donation Expense	7,603	5,694	5,000	-	-	-
203-706-52092	Ukulele Exp	542	-	1,000	-	-	-
203-706-52094	STEM Grant Personnel Exp	1,609	-	-	-	-	-
203-706-52095	STEM Grant Materials Exp	9,360	7,870	-	-	-	-
203-706-52101	ARPA Expense	-	-	5,000	-	-	-
TOTAL MATERIALS & SERVICES		20,730	20,238	45,281	162,000	162,000	162,000
<u>PARKS DEPT.</u>							
MATERIALS & SERVICES							
203-708-52028	Projects & Programs	95	430	6,000	-	-	-
203-708-52045	Bicycle Pedestrian Projects	-	90	-	-	-	-
TOTAL MATERIALS & SERVICES		95	520	6,000	-	-	-
<u>RECREATION DEPT.</u>							
MATERIALS & SERVICES							
203-709-52028	Projects & Programs	-	49,283	118,967	-	-	-
<u>BUILDING DEPT.</u>							
MATERIALS & SERVICES							
203-711-52028	Projects & Programs	-	-	56,042	81,000	81,000	81,000
<u>ARTS & CULTURAL COMMISSION</u>							
MATERIALS & SERVICES							
203-716-52028	Projects & Programs	149	300	10,000	9,000	9,000	9,000
<u>TRANSITIONAL HOUSING</u>							
MATERIALS & SERVICES							
203-717-52028	Projects & Programs	6,680	11,189	30,000	20,000	20,000	20,000
TOTAL 203 FUND EXPENSES		72,574	391,399	1,962,893	272,000	272,000	272,000

STREET FUND



The Street Fund primarily receives revenue from Oregon’s motor vehicle taxes as a from the Highway Trust Fund Revenues. In 2017, the legislature approved a funding package (HB 2017) that significantly increased each cities’ per capita funding. This package included a new 1% statewide payroll tax and a 0.5% privilege tax on certain new vehicles and a \$15 bicycle tax. The blow graph shows the overall state’s per capita disbursements over time since 2012/2013. The City of St. Helens receives a portion of these funds as the main revenue source for the street fund.

Per Capita Disbursements



Expenses in the Street Fund are fairly consistent with the previous year. The main larger expenses from the Street Fund are Personnel, which is a percentage of payroll from the Public Works Department along with a General Fund Support Services charge that based on a percentage of certain departments in the General Fund. Capital Outlay projects for the upcoming year include basic overlays and street improvements across the City with no specific areas identified.

STREET FUND

STREET FUND	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES						
INTERGOVERNMENTAL						
205-000-33005 Grants	261,240	312,823	465,000	450,000	450,000	450,000
205-000-33008 Motor Vehicle Tax	943,472	1,111,877	1,300,000	1,130,000	1,130,000	1,130,000
TOTAL INTERGOVERNMENTAL	1,204,712	1,424,700	1,765,000	1,580,000	1,580,000	1,580,000
CHARGES FOR SERVICES						
205-000-34029 Traffic Impact Fees	-	-	55,000	25,000	25,000	25,000
205-000-34033 Street Sidewalk Development	25,903	15,070	5,000	5,000	5,000	5,000
TOTAL CHARGES FOR SERVICES	25,903	15,070	60,000	30,000	30,000	30,000
MISCELLANEOUS						
205-000-37001 Interest	7,750	-	5,000	5,000	5,000	5,000
205-000-37004 Miscellaneous	2,155	42,278	200,000	-	-	-
205-000-37029 Rental House Revenue	-	6,200	5,000	-	-	-
TOTAL MISCELLANEOUS	9,905	48,478	210,000	5,000	5,000	5,000
TRANSFERS						
205-000-38001 Transfers	117,600	-	-	-	-	-
FUND BALANCE AVAILABLE						
205-000-39001 Fund Balance Available	736,822	720,792	502,000	1,000,000	1,000,000	1,000,000
TOTAL RESOURCES	2,094,941	2,209,039	2,537,000	2,615,000	2,615,000	2,615,000
EXPENSES						
PERSONNEL SERVICES						
205-000-51016 PW Support Service Charge	461,500	558,000	476,000	570,000	570,000	570,000
MATERIALS & SERVICES						
205-000-52001 Operating Supplies	32,727	27,266	70,000	30,000	30,000	30,000
205-000-52003 Utilities	47,651	49,422	50,000	45,000	45,000	45,000
205-000-52019 Professional Services	18,304	24,690	40,000	50,000	50,000	50,000
205-000-52025 GFSS Fund Charges	255,000	313,000	353,000	370,000	370,000	370,000
205-000-52026 Equipment Fund Charges	125,000	125,000	125,000	-	-	-
205-000-52027 IT Fund Charges	7,000	13,500	13,500	-	-	-
205-000-52060 Waterway Lease	1,664	1,705	1,000	-	-	-
205-000-52063 PW Operation Fund Charges	58,000	33,000	17,000	84,000	84,000	84,000
TOTAL MATERIALS & SERVICES	545,345	587,584	669,500	579,000	579,000	579,000
CAPITALY OUTLAY						
205-000-53001 Capital Outlay	304,243	659,739	300,000	500,000	500,000	500,000
DEBT SERVICE						
205-000-55001 Principle	-	45,500	61,000	60,000	60,000	60,000
205-000-55002 Interest	-	13,974	-	-	-	-
TOTAL DEBT SERVICE	-	59,474	61,000	60,000	60,000	60,000
TRANSFERS						
205-000-54001 Transfers	8,416	1,719	-	-	-	-
CONTINGENCY						
205-000-58001 Contingency	-	-	1,030,500	906,000	906,000	906,000
TOTAL EXPENSES	1,319,504	1,866,516	2,537,000	2,615,000	2,615,000	2,615,000

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 streets, storm, sewer, water, and parks. 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

The City always appropriate all available funds to ensure funding is available for projects or opportunities that come up throughout the year pending any development projects, grants, and other outside funding sources.

Master plans for water, sewer, and storm were completed in 2022. Streets and Parks master plans are anticipated in 2023/2024. Due to funding restrictions, many projects have been deferred that were originally marked as a "high priority" (projects to complete within the next five years). Those plans can be found on the city's website in more detail. The City's Capital Improvement Plan can be found further in the budget document and outlines the city's current plans for the next five years and what projects are SDC eligible expenses.

Streets SDC Fund

STREET SDC FUND		2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES							
CHARGES FOR SERVICES							
301-000-34008	SDC Charges	371,699	699,262	100,000	500,000	500,000	500,000
FUND BALANCE AVAILABLE							
301-000-39001	Fund Balance Available	1,254,998	1,568,685	1,663,000	2,110,000	2,110,000	2,110,000
TOTAL RESOURCES		1,626,697	2,267,948	1,763,000	2,610,000	2,610,000	2,610,000
EXPENSES							
MATERIALS & SERVICES							
302-000-52017	SDC Admin Fees	-	18,584	25,000	25,000	25,000	25,000
301-000-52019	Professional Services	620	-	100,000	500,000	500,000	500,000
TOTAL MATERIALS & SERVICES		620	18,584	125,000	525,000	525,000	525,000
CAPITALY OUTLAY							
301-000-53001	Capital Outlay	57,392	583,086	1,638,000	2,085,000	2,085,000	2,085,000
TOTAL EXPENSES		58,012	601,670	1,763,000	2,610,000	2,610,000	2,610,000

Water SDC Fund

WATER SDC FUND		2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES							
CHARGES FOR SERVICES							
302-000-34008	SDC Charges	277,045	638,527	200,000	200,000	200,000	200,000
FUND BALANCE AVAILABLE							
302-000-39001	Fund Balance Available	708,138	985,183	1,436,000	1,515,000	1,515,000	1,515,000
TOTAL RESOURCES		985,183	1,623,709	1,636,000	1,715,000	1,715,000	1,715,000
EXPENSES							
MATERIALS & SERVICES							
302-000-52017	SDC Admin Fees	-	13,852	60,000	60,000	60,000	60,000
302-000-52019	Professional Services	-	172	600,000	500,000	500,000	500,000
TOTAL MATERIALS & SERVICES		-	14,024	660,000	560,000	560,000	560,000
CAPITALY OUTLAY							
302-000-53001	Capital Outlay	-	173,353	976,000	1,155,000	1,155,000	1,155,000
TOTAL EXPENSES		-	187,377	1,636,000	1,715,000	1,715,000	1,715,000

Sewer SDC Fund

SEWER SDC FUND		2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES							
CHARGES FOR SERVICES							
303-000-34008	SDC Charges	249,986	800,524	225,000	200,000	200,000	200,000
FUND BALANCE AVAILABLE							
303-000-39001	Fund Balance Available	1,305,676	1,554,535	2,097,000	2,190,000	2,190,000	2,190,000
TOTAL RESOURCES		1,555,662	2,355,059	2,322,000	2,390,000	2,390,000	2,390,000
EXPENSES							
MATERIALS & SERVICES							
303-000-52017	SDC Admin Fees	-	12,499	60,000	60,000	60,000	60,000
303-000-52019	Professional Services	1,127	129,543	500,000	500,000	500,000	500,000
TOTAL MATERIALS & SERVICES		1,127	142,042	560,000	560,000	560,000	560,000
CAPITALY OUTLAY							
303-000-53001	Capital Outlay	-	115,569	1,762,000	1,830,000	1,830,000	1,830,000
TOTAL EXPENSES		1,127	257,611	2,322,000	2,390,000	2,390,000	2,390,000

Storm SDC Fund

STORM SDC FUND		2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES							
CHARGES FOR SERVICES							
304-000-34008	SDC Charges	107,900	144,685	40,000	150,000	150,000	150,000
FUND BALANCE AVAILABLE							
304-000-39001	Fund Balance Available	251,611	355,396	374,000	340,000	340,000	340,000
TOTAL RESOURCES		359,511	500,081	414,000	490,000	490,000	490,000
EXPENSES							
MATERIALS & SERVICES							
304-000-52017	SDC Admin Fees	-	5,395	25,000	15,000	15,000	15,000
304-000-52019	Professional Services	4,115	119,734	100,000	100,000	100,000	100,000
TOTAL MATERIALS & SERVICES		4,115	125,129	125,000	115,000	115,000	115,000
CAPITALY OUTLAY							
304-000-53001	Capital Outlay	-	-	289,000	375,000	375,000	375,000
TOTAL EXPENSES		4,115	125,129	414,000	490,000	490,000	490,000

Parks SDC Fund

PARKS SDC FUND		2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES							
CHARGES FOR SERVICES							
305-000-34008	SDC Charges	369,112	513,971	100,000	250,000	250,000	250,000
FUND BALANCE AVAILABLE							
305-000-39001	Fund Balance Available	218,173	573,316	744,000	989,000	989,000	989,000
TOTAL RESOURCES		587,285	1,087,287	844,000	1,239,000	1,239,000	1,239,000
EXPENSES							
MATERIALS & SERVICES							
305-000-52017	SDC Admin Fees	-	-	75,000	50,000	50,000	50,000
305-000-52019	Professional Services	13,968	-	100,000	100,000	100,000	100,000
TOTAL MATERIALS & SERVICES		13,968	-	175,000	150,000	150,000	150,000
CAPITALY OUTLAY							
305-000-53001	Capital Outlay	-	323,915	669,000	1,089,000	1,089,000	1,089,000
TOTAL EXPENSES		13,968	323,915	844,000	1,239,000	1,239,000	1,239,000



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 be managed to be self-sustaining through its charges.

The City of St. Helens operates three Enterprise Funds:

- Water Fund** The Water Fund supports the City's water utility which provides for the delivery of adequate quantities of safe and quality water to domestic and commercial/industrial water users. The Water Fund's purpose is to operate and maintain the existing Water Filtration Facility, the existing wells and all other facilities including preventative maintenance 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

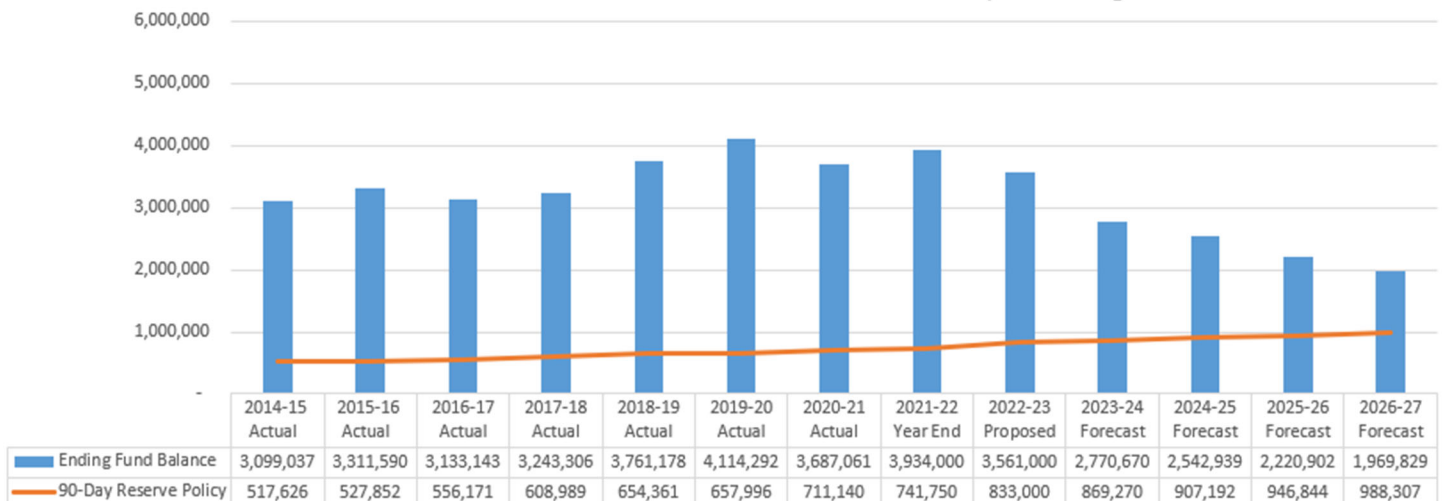


Water Fund The Water Fund supports the City’s water utility which provides for the delivery of adequate quantities of safe and quality water to domestic and commercial/industrial water users. The Water Fund’s purpose is to operate and maintain the existing Water Filtration Facility, the existing wells 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.

<u>DEPARTMENT</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
PW - Water	Linear Feet of water Mains Replaced	1,000	600	1,135	1,771	1,586
PW - Water	Linear Feet of New Water Mains Constructed	600	2,555	9,228	6,619	1,706
PW - Water	Million Gallons of Water Filtered & Distributed	562	544	524	508	492
PW - Water	Miles of Water Lines Maintained	82	82	84	85	78

This current fiscal year, the city finalized a new water master plan that identified several key projects required for mitigating current issues and planned developments. Following GFOA Best Practices, the city established a 90-day reserve policy which is represented by the orange line on the graph below. The blue bars are the ending fund balance for each year. City Council is currently discussing ongoing rate and operational policies to ensure that the fund does not go below the 90-day reserve policy and that the city, to the extent possible, can use cash for future projects in lieu of taking on additional debt service. Revenues are shown with a 2% increase based on development and an ongoing rate increases over the next 5 years, 3% personnel costs and 5% materials cost increase assumptions over time.

WATER FUND FORECAST - Proposed Budget



WATER FUND

WATER FUND		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Proposed	Approved	Adopted
RESOURCES							
CHARGES FOR SERVICES							
601-000-34007	Water Sales	3,447,539	3,368,238	3,600,000	3,700,000	3,700,000	3,700,000
601-000-34009	Late Reconnection Tamper Fees	96,730	400	75,000	100,000	100,000	100,000
601-000-34014	Connection Charge	10,958	49,450	15,000	15,000	15,000	15,000
601-000-34018	Collections	5,590	3,265	2,000	-	-	-
TOTAL CHARGES FOR SERVICES		3,560,816	3,421,353	3,692,000	3,815,000	3,815,000	3,815,000
MISCELLANEOUS							
601-000-37001	Interest	10,000	10,000	10,000	10,000	10,000	10,000
601-000-37004	Miscellaneous - General	12,257	8,018	15,000	615,000	615,000	615,000
TOTAL MISCELLANEOUS		22,257	18,018	25,000	625,000	625,000	625,000
TRANSFERS							
601-000-38001	Transfers	221,700	-	-	-	-	-
FUND BALANCE AVAILABLE							
601-000-39001	Fund Balance Available	3,761,179	3,869,638	3,721,000	3,919,000	3,919,000	3,919,000
TOTAL RESOURCES		7,565,952	7,309,010	7,438,000	8,359,000	8,359,000	8,359,000
EXPENSES							
PERSONNEL SERVICES							
Dept 731	Personnel Services Total	702,000	703,000	681,000	865,000	865,000	865,000
Dept 732	Personnel Services Total	277,711	243,158	237,000	211,000	211,000	211,000
TOTAL PERSONNEL SERVICES		979,711	946,158	918,000	1,076,000	1,076,000	1,076,000
MATERIALS & SERVICES							
Dept 731	Materials & Services Total	1,521,790	1,745,315	1,871,000	2,034,000	2,034,000	2,034,000
Dept 732	Materials & Services Total	130,484	153,086	219,000	222,000	222,000	222,000
TOTAL MATERIALS & SERVICES		1,652,274	1,898,401	2,090,000	2,256,000	2,256,000	2,256,000
CAPITALY OUTLAY							
601-000-53001	Capital Outlay	295,997	205,160	250,000	966,000	966,000	966,000
TRANSFERS							
601-000-54001	Transfers	24,777	-	300,000	-	-	-
DEBT SERVICE							
601-000-55001	Principle	410,000	541,231	15,000	475,000	475,000	475,000
601-000-55002	Interest	88,901	31,000	35,000	25,000	25,000	25,000
TOTAL DEBT SERVICE		498,901	572,231	50,000	500,000	500,000	500,000
CONTINGENCY							
601-000-58001	Contingency	-	-	3,080,000	2,726,000	2,726,000	2,726,000
UNAPPROPRIATED FUND BALANCE							
601-000-59001	Unapp Fund Balance	-	-	750,000	835,000	835,000	835,000
TOTAL EXPENSES		3,451,660	3,621,949	7,438,000	8,359,000	8,359,000	8,359,000

WATER FUND

WATER DISTRIBUTION DEPARTMENT		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES							
601-731-51016	PW Support Charges	702,000	703,000	681,000	865,000	865,000	865,000
MATERIALS & SERVICES							
601-731-52001	Operating Supplies	69,640	84,883	150,000	75,000	75,000	75,000
601-731-52003	Utilities	32,798	32,974	35,000	35,000	35,000	35,000
601-731-52010	Telephone	960	535	1,000	-	-	-
601-731-52016	Insurance - General	47,000	58,000	80,000	90,000	90,000	90,000
601-731-52019	Professional Services	12,977	51,439	40,000	30,000	30,000	30,000
601-731-52025	GFSS Fund Charges	660,000	886,000	1,000,000	1,295,000	1,295,000	1,295,000
601-731-52026	Equipment Fund Charges	200,000	160,000	160,000	-	-	-
601-731-52063	PW Operation Fund Charges	115,000	114,000	15,000	84,000	84,000	84,000
601-731-52064	Lab Testing	9,208	15,308	15,000	15,000	15,000	15,000
601-731-52067	In Lieu of Franchise Fee	374,208	342,175	375,000	410,000	410,000	410,000
TOTAL MATERIALS & SERVICES		1,521,790	1,745,315	1,871,000	2,034,000	2,034,000	2,034,000
TOTAL EXPENDITURES		2,223,790	2,448,315	2,552,000	2,899,000	2,899,000	2,899,000

WATER FILTRATION DEPARTMENT		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES							
601-732-51016	PW Support Charges	277,711	243,158	237,000	211,000	211,000	211,000
MATERIALS & SERVICES							
601-732-52001	Operating Supplies	20,925	6,670	50,000	25,000	25,000	25,000
601-732-52003	Utilities	65,216	64,038	70,000	70,000	70,000	70,000
601-732-52010	Telephone	1,550	1,783	2,000	1,000	1,000	1,000
601-732-52014	Recruiting	-	-	1,000	1,000	1,000	1,000
601-732-52018	Professional Development	1,581	1,740	3,000	2,000	2,000	2,000
601-732-52019	Professional Services	9,344	21,144	10,000	15,000	15,000	15,000
601-732-52022	Fuel/Oil	1,295	1,538	3,000	3,000	3,000	3,000
601-732-52023	Facility Maintenance	5,514	25,116	10,000	25,000	25,000	25,000
601-732-52083	Chemicals	25,060	31,058	70,000	80,000	80,000	80,000
TOTAL MATERIALS & SERVICES		130,484	153,086	219,000	222,000	222,000	222,000
TOTAL EXPENDITURES		408,195	396,244	456,000	433,000	433,000	433,000

SEWER FUND

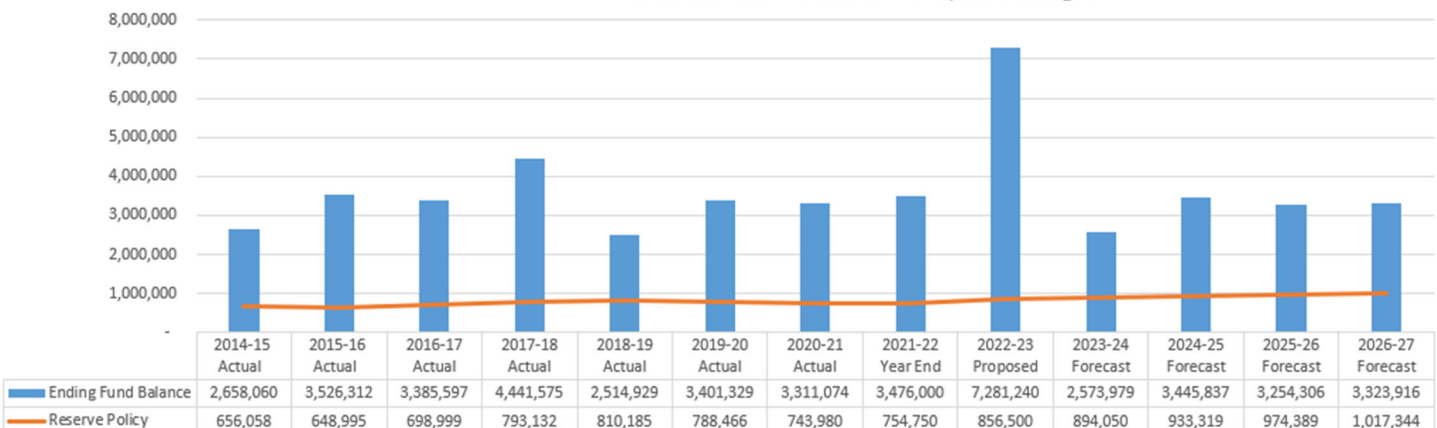


Sewer Fund The Sewer Fund supports the City’s wastewater utilities which ensures the safe collection and discharge of wastewater effluent under the requirements of the City’s National Pollutant Discharge Elimination System (NPDES) Permit. The main source of revenue is from the sewer charges on utility 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 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
PW - Sewer	Linear Feet of Sanitary Lines Repaired	1,000	600	4,362	445	87
PW - Sewer	Linear Feet of New Sewer Mains Constructed	X	X	3,352	4,762	1,135
PW - Sewer	Miles of Sewer Mains Maintained	59.3	59.7	60	61	61

The City finalized a new Sewer Master Plan that identified several key projects required over the next several years. Many of these projects are large cost items that have been deferred for several years. Following GFOA Best Practices, the city 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 in the CIP are included in the forecast below. Debt service will be required to complete these projects and the City anticipates a loan of \$10.4 Million next fiscal year to begin work on two projects and an additional \$4.9 Million loan in 24/25 for the third major project. The debt service is assumed at 2% interest over 20 years with an annual payments of \$636,000 and \$300,000. Revenues are shown with a 2% increase based on development along with ongoing rate increases each year for the next five years, 3% personnel costs and 5% materials cost increase assumed over time.

SEWER FUND FORECAST - Proposed Budget



SEWER FUND

SEWER FUND		2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES							
CHARGES FOR SERVICES							
603-000-34011	Sewer Service Charges	4,174,059	3,770,293	3,800,000	3,876,000	3,876,000	3,876,000
603-000-34012	Secondary Boise	-	-	-	-	-	-
603-000-34013	Sludge Disposal Charge	147,927	181,408	175,000	175,000	175,000	175,000
603-000-34014	Connection Charge	1,763	1,710	2,000	2,000	2,000	2,000
603-000-34015	Sewer LID Payments	187,614	54,565	1,000	1,000	1,000	1,000
TOTAL CHARGES FOR SERVICES		4,511,363	4,007,976	3,978,000	4,054,000	4,054,000	4,054,000
MISCELLANEOUS							
603-000-37001	Interest	10,000	10,000	10,000	10,000	10,000	10,000
603-000-37004	Miscellaneous	-	9,607	5,000	10,410,000	10,410,000	10,410,000
TOTAL MISCELLANEOUS		10,000	19,607	15,000	10,420,000	10,420,000	10,420,000
TRANSFERS							
603-000-38001	Transfers	316,050	-	-	-	-	-
FUND BALANCE AVAILABLE							
603-000-39001	Fund Balance Available	2,502,929	3,084,209	3,327,000	3,475,000	3,475,000	3,475,000
TOTAL RESOURCES		7,340,341	7,111,792	7,320,000	17,949,000	17,949,000	17,949,000
EXPENSES							
PERSONNEL SERVICES							
Dept 735 - SC	Personnel Services Total	703,000	490,000	482,000	575,000	575,000	575,000
Dept 736 - PRIM	Personnel Services Total	158,000	165,000	108,000	140,000	140,000	140,000
Dept 737 - SEC	Personnel Services Total	211,000	220,000	216,000	265,000	265,000	265,000
Dept 738 - PS	Personnel Services Total	158,000	165,000	108,000	75,000	75,000	75,000
TOTAL PERSONNEL SERVICES		1,230,000	1,040,000	914,000	1,055,000	1,055,000	1,055,000
MATERIALS & SERVICES							
Dept 735 - SC	Materials & Services Total	1,464,430	1,486,431	1,498,000	1,840,000	1,840,000	1,840,000
Dept 736 - PRIM	Materials & Services Total	152,707	147,564	185,000	170,000	170,000	170,000
Dept 737 - SEC	Materials & Services Total	272,878	267,670	399,000	334,000	334,000	334,000
Dept 738 - PS	Materials & Services Total	33,848	34,255	21,000	27,000	27,000	27,000
TOTAL MATERIALS & SERVICES		1,923,863	1,935,919	2,103,000	2,371,000	2,371,000	2,371,000
CAPITALY OUTLAY							
603-000-53001	Capital Outlay	153,774	22,799	200,000	6,218,000	6,218,000	6,218,000
TRANSFERS							
603-000-54001	Transfers	28,607	-	-	-	-	-
DEBT SERVICE							
603-000-55001	Principle	434,302	613,485	620,000	1,150,000	1,150,000	1,150,000
603-000-55002	Interest	141,232	162,722	45,000	86,000	86,000	86,000
603-000-55003	Loan Fee	27,235	25,793	30,000	30,000	30,000	30,000
TOTAL DEBT SERVICE		602,769	802,000	695,000	1,266,000	1,266,000	1,266,000
CONTINGENCY							
603-000-58001	Contingency	-	-	2,658,000	6,189,000	6,189,000	6,189,000
UNAPPROPRIATED FUND BALANCE							
603-000-59001	Unapp Fund Balance	-	-	750,000	850,000	850,000	850,000
TOTAL EXPENSES		3,939,012	3,800,718	7,320,000	17,949,000	17,949,000	17,949,000

SEWER FUND

<u>SEWER COLLECTION DEPARTMENT</u>	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES						
603-735-51016 PW Support Charges	703,000	490,000	482,000	575,000	575,000	575,000
MATERIALS & SERVICES						
603-735-52001 Operating Supplies	10,544	14,616	18,000	20,000	20,000	20,000
603-735-52003 Utilities	-	128	1,000	1,000	1,000	1,000
603-735-52019 Professional Services	1,452	946	15,000	15,000	15,000	15,000
603-735-52025 GFSS Fund Charges	695,000	834,000	942,000	1,295,000	1,295,000	1,295,000
603-735-52026 Equipment Fund Charges	130,000	105,000	105,000	-	-	-
603-735-52063 PW Operation Fund Charges	154,000	130,000	17,000	84,000	84,000	84,000
603-735-52067 In Lieu of Franchise Fee	473,435	401,741	400,000	425,000	425,000	425,000
TOTAL MATERIALS & SERVICES	1,464,430	1,486,431	1,498,000	1,840,000	1,840,000	1,840,000
TOTAL EXPENDITURES	2,167,430	1,976,431	1,980,000	2,415,000	2,415,000	2,415,000

<u>PRIMARY TREATMENT DEPARTMENT</u>	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES						
603-736-51016 PW Support Services Charge	158,000	165,000	108,000	140,000	140,000	140,000
MATERIALS & SERVICES						
603-736-52001 Operating Supplies	30,405	16,174	16,000	17,000	17,000	17,000
603-736-52003 Utilities	27,733	19,202	40,000	20,000	20,000	20,000
603-736-52010 Telephone	3,339	11,998	4,000	4,000	4,000	4,000
603-736-52016 Insurance	32,000	35,000	50,000	60,000	60,000	60,000
603-736-52018 Professional Development	1,669	1,545	3,000	3,000	3,000	3,000
603-736-52019 Professional Services	3,868	3,007	5,000	7,000	7,000	7,000
603-736-52021 Equipment Maintenance	2,040	-	2,000	-	-	-
603-736-52023 Facility Maintenance	9,935	3,777	10,000	4,000	4,000	4,000
603-736-52028 Projects & Programs	-	-	-	-	-	-
603-736-52064 Lab Testing	11,121	21,653	20,000	15,000	15,000	15,000
603-736-52083 Chemicals	30,596	35,208	35,000	40,000	40,000	40,000
TOTAL MATERIALS & SERVICES	152,707	147,564	185,000	170,000	170,000	170,000
TOTAL EXPENDITURES	310,707	312,564	293,000	310,000	310,000	310,000

SEWER FUND

SECONDARY TREATMENT DEPARTMENT		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES							
603-737-51016	PW Support Charges	211,000	220,000	216,000	265,000	265,000	265,000
MATERIALS & SERVICES							
603-737-52001	Operating Supplies	30,574	29,244	47,000	30,000	30,000	30,000
603-737-52003	Utilities	107,983	128,875	200,000	140,000	140,000	140,000
603-737-52006	Computer Maintenance	-	-	-	-	-	-
603-737-52010	Telephone	3,342	3,400	4,000	4,000	4,000	4,000
603-737-52016	Insurance	32,000	35,000	50,000	60,000	60,000	60,000
603-737-52018	Professional Development	1,950	1,234	2,000	3,000	3,000	3,000
603-737-52019	Professional Services	3,004	3,819	15,000	15,000	15,000	15,000
603-737-52022	Fuel	-	-	1,000	2,000	2,000	2,000
603-737-52023	Facility Maintenance	8,877	-	5,000	5,000	5,000	5,000
603-737-52064	Lab Testing	32,981	44,687	40,000	40,000	40,000	40,000
603-737-52066	Permit Fees	52,166	21,411	35,000	35,000	35,000	35,000
TOTAL MATERIALS & SERVICES		272,878	267,670	399,000	334,000	334,000	334,000
TOTAL EXPENDITURES		483,878	487,670	615,000	599,000	599,000	599,000

PUMP SERVICES DEPARTMENT		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES							
603-738-51016	PW Support Charges	158,000	165,000	108,000	75,000	75,000	75,000
MATERIALS & SERVICES							
603-738-52001	Operating Supplies	15,191	24,384	10,000	15,000	15,000	15,000
603-738-52003	Utilities	18,162	9,377	10,000	10,000	10,000	10,000
603-738-52019	Professional Services	-	1,970	-	5,000	5,000	5,000
603-738-52010	Telephone	494	494	1,000	2,000	2,000	2,000
TOTAL MATERIALS & SERVICES		33,848	34,255	21,000	27,000	27,000	27,000
TOTAL EXPENDITURES		191,848	199,255	129,000	102,000	102,000	102,000

STORM FUND

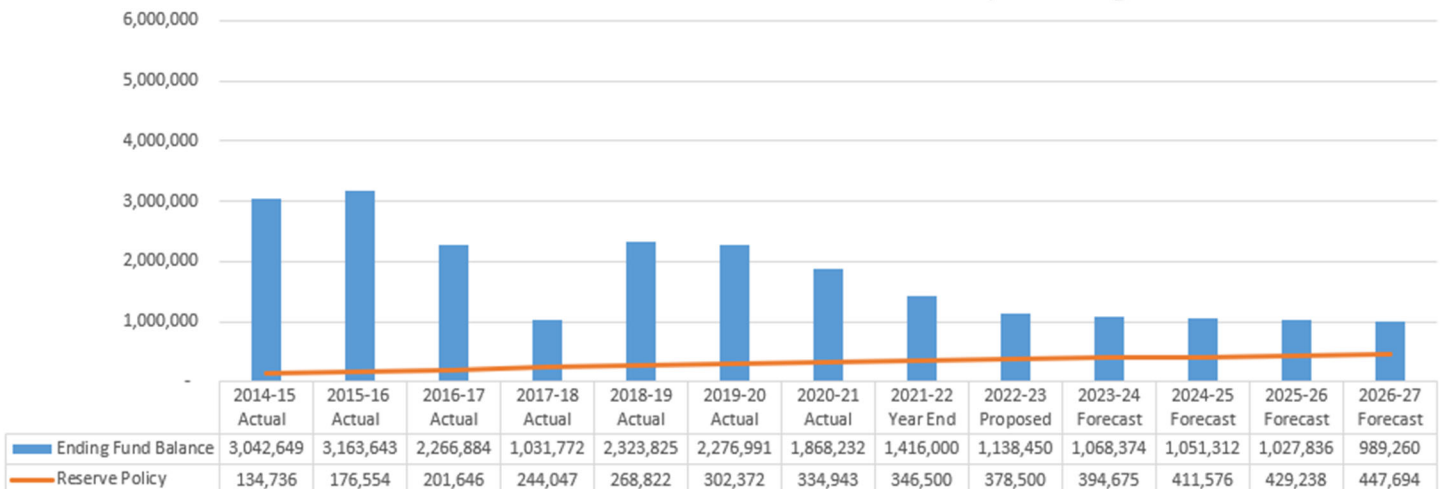


Storm Fund The Storm Fund was created separately in the fiscal year 2017/18. In previous budgets the Storm Fund was combined with the Sewer Fund. The reason for separation was to ensure that, as an enterprise designation, it should be self-sustaining with the revenue it reports and expenses it incurs.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

<u>DEPARTMENT</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
PW - Storm	Linear Feet of Storm Lines Repaired					520
PW - Storm	Feet of New Storm Pipes Constructed	1,000	1,000	3,701	12,484	1,425
PW - Storm	Miles of Storm Lines Maintained	44	48	50	52	42
PW - Storm	Miles of Ditches Maintained					4

The City finalized a new Storm Master Plan that identified several key projects required over the next several years. Many of these projects are large cost items that have been deferred for several years. The graph below shows the fund cash flow forecast with no additional debt service. As you can see, debt service will be required to complete these projects that are anticipated in 24/25 and in future years. Following GFOA Best Practices, the city 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. Revenues are shown with a 2% increase based on development and ongoing rate increase over the next five years, 3% personnel costs and 5% materials cost increase assumptions over time. The City is anticipating taking out debt service of \$2.4 Million in 2024/25 to help pay for upcoming CIP projects. Along with this debt service comes a repayment with an assumed interest rate of 2% for 20 years and a \$185,000 per year payment.

STORM FUND FORECAST - Proposed Budget



STORM FUND

SEWER FUND		2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES							
CHARGES FOR SERVICES							
605-000-34014	Connection Charge	-	150	-	-	-	-
605-000-34017	Storm Service Charge	1,104,153	1,078,582	1,075,000	1,140,000	1,140,000	1,140,000
TOTAL CHARGES FOR SERVICES		1,104,153	1,078,732	1,075,000	1,140,000	1,140,000	1,140,000
MISCELLANEOUS							
605-000-37001	Interest	5,000	5,000	5,000	5,000	5,000	5,000
TRANSFERS							
605-000-38001	Transfers	117,600	-	-	-	-	-
FUND BALANCE AVAILABLE							
605-000-39001	Fund Balance Available	2,318,825	2,164,418	1,872,000	1,400,000	1,400,000	1,400,000
TOTAL RESOURCES		3,545,578	3,248,150	2,952,000	2,545,000	2,545,000	2,545,000
EXPENSES							
PERSONNEL SERVICES							
605-000-51016	PW Support Charges	475,000	516,000	505,000	550,000	550,000	550,000
MATERIALS & SERVICES							
605-000-52001	Operating Supplies	7,651	13,871	25,000	20,000	20,000	20,000
605-000-52003	Utilities	-	-	1,000	-	-	-
605-000-52019	Professional Services	10,456	30	5,000	5,000	5,000	5,000
605-000-52025	GFSS Fund Charges	440,000	573,000	648,000	740,000	740,000	740,000
605-000-52026	Equipment Fund Charges	100,000	80,000	80,000	-	-	-
605-000-52063	PW Operations Fund Charges	58,000	49,000	17,000	84,000	84,000	84,000
605-000-52067	In Lieu of Franchise Fee	118,383	107,870	105,000	115,000	115,000	115,000
TOTAL MATERIALS & SERVICES		734,490	823,771	881,000	964,000	964,000	964,000
CAPITALY OUTLAY							
605-000-53001	Capital Outlay	57,578	40,146	150,000	160,000	160,000	160,000
TRANSFERS							
605-000-57001	Transfers	1,519	-	-	-	-	-
CONTINGENCY							
605-000-58001	Contingency	-	-	1,066,000	551,000	551,000	551,000
UNAPPROPRIATED FUND BALANCE							
605-000-59001	Unapp Fund Balance	-	-	350,000	320,000	320,000	320,000
TOTAL EXPENSES		1,268,587	1,379,918	2,952,000	2,545,000	2,545,000	2,545,000

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 not used anymore. |
| Technology Fund | This fund will transition into a General Fund Department in 2022/2023. |
| 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 will not be used anymore. |
| Public Safety Fund | This fund is setup to receive the Public Safety Utility fee along with expenditures related to the new Public Safety Facility |

EQUIPMENT FUND

EQUIPMENT FUND		2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES							
CHARGES FOR SERVICES							
701-000-34019	Equipment Fund Charges	727,545	686,500	-	-	-	-
FUND BALANCE AVAILABLE							
701-000-39001	Fund Balance Available	450,060	398,417	496,000	-	-	-
TOTAL RESOURCES		1,177,605	1,084,917	496,000	-	-	-
EXPENSES							
PERSONNEL SERVICES							
701-000-50001	Regular Wages	128,874	126,230	-	-	-	-
701-000-50004	Overtime	-	1,344	-	-	-	-
701-000-51005	Health Insurance	50,944	51,771	-	-	-	-
701-000-51006	VEBA	2,724	2,640	-	-	-	-
701-000-51007	PERS	46,584	45,939	-	-	-	-
701-000-51008	Taxes	9,924	9,816	-	-	-	-
701-000-51009	Workers Comp	1,094	73	-	-	-	-
701-000-51011	Longevity Pay	1,905	1,800	-	-	-	-
701-000-51014	Disability Life Ins	318	309	-	-	-	-
TOTAL PERSONNEL SERVICES		242,366	239,922	-	-	-	-
MATERIALS & SERVICES							
701-000-52001	Operating Supplies	69,005	28,327	-	-	-	-
701-000-52010	Telephone	-	1,207	-	-	-	-
701-000-52016	Insurance - General	48,000	52,508	-	-	-	-
701-000-52023	Facility Maintenance	14,535	16,925	-	-	-	-
701-000-52027	IT Fund Charges	7,000	18,000	-	-	-	-
701-000-52097	Enterprise Lease Management	230,490	158,147	-	-	-	-
TOTAL MATERIALS & SERVICES		369,029	275,114	-	-	-	-
CAPITALY OUTLAY							
701-000-53001	Capital Outlay	167,794	89,281	-	-	-	-
TRANSFERS							
701-000-54001	Transfer	-	-	496,000	-	-	-
TOTAL EXPENSES		779,188	604,317	496,000	-	-	-

TECHNOLOGY FUND

TECHNOLOGY FUND		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Proposed	Approved	Adopted
RESOURCES							
Grants							
702-000-33005	Grants	-	-	180,000	-	-	-
CHARGES FOR SERVICES							
702-000-34021	IT Fund Charges	336,789	551,500	560,000	-	-	-
MISCELLANEOUS							
702-000-37004	Miscellaneous	25,693	14,945	-	-	-	-
TRANSFERS							
702-000-38001	Transfers	85,000	-	-	-	-	-
FUND BALANCE AVAILABLE							
702-000-39001	Fund Balance Available	138,079	17,791	-	70,000	70,000	70,000
TOTAL RESOURCES		585,561	584,236	740,000	70,000	70,000	70,000
EXPENSES							
PERSONNEL SERVICES							
702-000-50001	Regular Wages	72,120	77,684	130,000	-	-	-
702-000-51005	CIS Insurance	24,793	25,494	50,000	-	-	-
702-000-51006	VEBA	920	840	4,000	-	-	-
702-000-51007	Retirement	13,819	21,922	40,000	-	-	-
702-000-51008	Taxes	5,445	5,840	10,000	-	-	-
702-000-51009	Workers Comp	68	39	-	-	-	-
702-000-51012	Certification & Incentive	231	-	-	-	-	-
702-000-51014	Disability Life Ins	154	154	-	-	-	-
702-000-51015	Other Benefits	-	-	1,000	-	-	-
TOTAL PERSONNEL SERVICES		117,550	131,973	235,000	-	-	-
MATERIALS & SERVICES							
702-000-52001	Operating Supplies	30,874	83,245	5,000	-	-	-
702-000-52003	Utilities	20,351	51,555	75,000	-	-	-
702-000-52006	Computer Maintenance	296,968	98,118	130,000	-	-	-
702-000-52010	Telephone	29,964	29,904	32,000	-	-	-
702-000-52016	Insurance - General	-	39,457	-	-	-	-
702-000-52018	Professional Development	-	149,517	-	-	-	-
702-000-52019	Professional Services	72,152	-	200,000	-	-	-
TOTAL MATERIALS & SERVICES		450,308	451,796	442,000	-	-	-
TRANSFER							
702-000-54001	Transfer	-	-	-	70,000	70,000	70,000
CONTINGENCY							
702-000-58001	Contingency	-	-	63,000	-	-	-
TOTAL EXPENSES		567,858	583,768	740,000	70,000	70,000	70,000

PUBLIC WORKS OPERATIONS FUND

PW OPERATIONS FUND		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Proposed	Approved	Adopted
RESOURCES							
GRANTS							
703-000-33005	Grants	-	-	-	-	-	-
CHARGES FOR SERVICES							
703-000-34001	Dockside Services	-	-	-	-	-	-
703-000-34010	PW Support Services Charge	3,253,500	3,094,000	3,349,000	3,587,000	3,587,000	3,587,000
TOTAL CHARGES FOR SERVICES		3,253,500	3,094,000	3,359,000	3,587,000	3,587,000	3,587,000
LIC, PERMITS, FEES							
703-000-35017	Engineering Fees	59,398	11,690	50,000	75,000	75,000	75,000
MISCELLANEOUS							
703-000-37004	Miscellaneous - General	23,885	4,500	-	-	-	-
TRANSFERS							
703-000-38001	Transfers	-	-	496,000	-	-	-
FUND BALANCE AVAILABLE							
703-000-39001	Fund Balance Available	759,625	315,065	373,000	538,000	538,000	538,000
TOTAL RESOURCES		4,096,408	3,425,256	4,268,000	4,200,000	4,200,000	4,200,000
EXPENSES							
PERSONNEL SERVICES							
Dept 733 - Eng	Personnel Services	344,204	262,683	498,000	451,000	451,000	451,000
Dept 734 - Ops	Personnel Services	2,232,816	2,375,550	2,571,000	2,360,000	2,360,000	2,360,000
Dept 739 - Fac	Personnel Services	-	-	-	523,000	523,000	523,000
TOTAL PERSONNEL SERVICES		2,577,019	2,638,233	3,069,000	3,334,000	3,334,000	3,334,000
MATERIALS & SERVICES							
Dept 733 - Eng	Materials & Services	30,032	19,862	154,000	84,000	84,000	84,000
Dept 734 - Ops	Materials & Services	259,951	374,551	507,000	346,000	346,000	346,000
Dept 739 - Fac	Materials & Services	-	-	-	127,000	127,000	127,000
TOTAL MATERIALS & SERVICES		289,983	394,413	661,000	557,000	557,000	557,000
TRANSFERS							
703-000-54001	Transfers	937,950	-	-	-	-	-
CONTINGENCY							
703-000-58001	Contingency	-	-	538,000	309,000	309,000	309,000
TOTAL EXPENSES		3,804,952	3,032,645	4,268,000	4,200,000	4,200,000	4,200,000

PUBLIC WORKS OPERATIONS FUND

	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
ENGINEERING DEPARTMENT						
PERSONNEL SERVICES						
703-733-50001 Regular Wages	212,163	158,192	310,000	273,000	273,000	273,000
703-733-51005 CIS Insurance	40,430	37,475	55,000	63,000	63,000	63,000
703-733-51006 VEBA	3,354	2,640	5,000	5,000	5,000	5,000
703-733-51007 Retirement	68,322	50,626	102,000	87,000	87,000	87,000
703-733-51008 Taxes	16,188	11,969	22,000	22,000	22,000	22,000
703-733-51015 Other Benefits	3,746	1,781	4,000	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	344,204	262,683	498,000	451,000	451,000	451,000
MATERIALS & SERVICES						
703-733-52001 Operating Supplies	6,929	9,596	3,000	10,000	10,000	10,000
703-733-52010 Telephone	2,077	1,633	2,000	3,000	3,000	3,000
703-733-52014 Recruiting	-	-	1,000	-	-	-
703-733-52018 Professional Development	3,083	1,193	3,000	5,000	5,000	5,000
703-733-52019 Professional Services	7,943	7,439	30,000	35,000	35,000	35,000
703-733-52022 Fuel	-	-	1,000	1,000	1,000	1,000
703-733-52027 IT Fund Charges	10,000	-	4,000	-	-	-
703-733-52028 Projects & Programs	-	-	75,000	7,000	7,000	7,000
703-733-52097 Enterprise Fleet	-	-	5,000	8,000	8,000	8,000
703-733-52100 PW Administration	-	-	30,000	15,000	15,000	15,000
TOTAL MATERIALS & SERVICES	30,032	19,862	154,000	84,000	84,000	84,000
TOTAL EXPENSES	374,236	282,545	652,000	535,000	535,000	535,000

	2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
	Actual	Actual	Adopted	Proposed	Approved	Adopted
PW OPERATIONS DEPARTMENT						
PERSONNEL SERVICES						
703-734-50001 Regular Wages	1,256,101	1,384,993	1,490,000	1,360,000	1,360,000	1,360,000
703-734-50004 Overtime	57,290	15,942	20,000	-	-	-
703-734-51005 CIS Insurance	350,063	376,706	440,000	430,000	430,000	430,000
703-734-51006 VEBA	23,127	21,235	26,000	25,000	25,000	25,000
703-734-51007 Retirement	385,204	431,896	455,000	410,000	410,000	410,000
703-734-51008 Taxes	118,334	114,999	120,000	105,000	105,000	105,000
703-734-51015 Other Benefits	42,696	29,778	20,000	30,000	30,000	30,000
TOTAL PERSONNEL SERVICES	2,232,816	2,375,550	2,571,000	2,360,000	2,360,000	2,360,000
MATERIALS & SERVICES						
703-734-52001 Operating Supplies	26,287	42,400	15,000	35,000	35,000	35,000
703-734-52002 Personnel Uniforms Equipment	1,610	1,248	2,000	3,000	3,000	3,000
703-734-52003 Utilities	9,892	11,618	10,000	15,000	15,000	15,000
703-734-52010 Telephone	3,148	5,871	8,000	8,000	8,000	8,000
703-734-52016 Insurance - General	107,129	125,843	155,000	180,000	180,000	180,000
703-734-52018 Professional Development	4,600	3,930	10,000	12,000	12,000	12,000
703-734-52019 Professional Services	40,854	24,057	15,000	20,000	20,000	20,000
703-734-52022 Fuel/Oil	25,233	25,482	35,000	40,000	40,000	40,000
703-734-52023 Facility Maintenance	29,147	14,463	25,000	22,000	22,000	22,000
703-734-52027 IT Fund Charges	2,750	119,000	140,000	-	-	-
703-734-52028 Projects & Programs	953	-	1,000	-	-	-
703-734-52046 Dock Services	-	-	10,000	-	-	-
703-734-52047 Marine Board	-	-	10,000	-	-	-
703-734-52084 Abatement Expense	8,347	-	-	-	-	-
703-734-52097 Enterprise Fleet	-	-	11,000	11,000	11,000	11,000
703-734-52099 Equipment Operations	-	639	60,000	-	-	-
703-734-52100 PW Administration	-	-	-	-	-	-
TOTAL MATERIALS & SERVICES	259,951	374,551	507,000	346,000	346,000	346,000
TOTAL EXPENSES	2,492,766	2,750,101	3,078,000	2,706,000	2,706,000	2,706,000

PUBLIC WORKS OPERATIONS FUND

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
<u>FACILITY MAINTENANCE</u>						
PERSONNEL SERVICES						
703-739-50001 Regular Wages	-	-	-	294,000	294,000	294,000
703-739-51005 CIS Insurance	-	-	-	104,000	104,000	104,000
703-739-51006 VEBA	-	-	-	4,000	4,000	4,000
703-739-51007 Retirement	-	-	-	96,000	96,000	96,000
703-739-51008 Taxes	-	-	-	24,000	24,000	24,000
703-739-51015 Other Benefits	-	-	-	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	-	-	-	523,000	523,000	523,000
MATERIALS & SERVICES						
703-739-52001 Operating Supplies	-	-	-	8,000	8,000	8,000
703-739-52002 Personnel Uniforms Equipment	-	-	-	2,000	2,000	2,000
703-739-52003 Utilities	-	-	-	6,000	6,000	6,000
703-739-52010 Telephone	-	-	-	2,000	2,000	2,000
703-739-52018 Professional Development	-	-	-	3,000	3,000	3,000
703-739-52019 Professional Services	-	-	-	15,000	15,000	15,000
703-739-52022 Fuel	-	-	-	2,000	2,000	2,000
703-739-52023 Facility Maintenance	-	-	-	9,000	9,000	9,000
703-734-52099 Equipment Operations	-	-	-	80,000	80,000	80,000
TOTAL MATERIALS & SERVICES	-	-	-	127,000	127,000	127,000
TOTAL EXPENSES	-	-	-	650,000	650,000	650,000

MAJOR MAINTENANCE FUND

MAJOR MAINTENANCE FUND		2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Proposed	2022-23 Approved	2022-23 Adopted
RESOURCES							
INTERGOVERNMENTAL REVENUE							
704-000-33005	Grants	137,270	11,500	75,000	-	-	-
CHARGES FOR SERVICES							
704-000-34020	Facility Maintenance	60,000	85,000	85,000	-	-	-
MISCELLANEOUS							
704-000-37004	Miscellaneous	7,722	-	-	-	-	-
TRANSFERS							
704-000-38001	Transfers	-	240,000	1,012,000	-	-	-
FUND BALANCE AVAILABLE							
704-000-39001	Fund Balance Available	434,351	394,633	401,000	168,000	168,000	168,000
TOTAL RESOURCES		639,343	731,133	1,573,000	168,000	168,000	168,000
EXPENSES							
MATERIALS & SERVICES							
704-000-52001	Operating Supplies	1,413	-	-	-	-	-
704-000-52028	Projects & Programs	5,905	8,617	-	-	-	-
TOTAL MATERIALS & SERVICES		7,318	8,617	-	-	-	-
CAPITAL OUTLAY							
704-000-53001	General	-	-	-	-	-	-
704-000-53012	Parks	34,728	-	100,000	-	-	-
704-000-53013	Library	28,922	27,649	163,000	-	-	-
704-000-53017	Recreation Center	8,138	1,825	590,000	-	-	-
704-000-53018	City Hall	64,683	132,573	15,000	-	-	-
704-000-53022	Veterans Project	13,103	-	-	-	-	-
704-000-53023	Grey Cliffs Project	721	-	-	-	-	-
704-000-53024	Police Station	31,706	76,487	-	-	-	-
704-000-53025	Senior Center	32,213	19,699	20,000	-	-	-
704-000-53026	5th Street Trail	14,841	57	-	-	-	-
704-000-53027	Campbell Park	-	26,804	450,000	-	-	-
704-000-53028	Bennet Building	-	43,871	20,000	-	-	-
704-000-53029	Public Works	-	-	15,000	-	-	-
TOTAL CAPITAL OUTLAY		229,056	328,966	1,373,000	-	-	-
TRANSFERS							
202-725-54001	Transfers	-	-	-	168,000	168,000	168,000
CONTINGENCY							
704-000-58001	Contingency	-	-	200,000	-	-	-
TOTAL EXPENSES		236,374	337,582	1,573,000	168,000	168,000	168,000

PUBLIC SAFETY FUND

PUBLIC SAFETY FUND		2019-20	2020-21	2021-22	2022-23	2022-23	2022-23
		Actual	Actual	Adopted	Proposed	Approved	Adopted
RESOURCES							
CHARGES FOR SERVICES							
706-000-34050	Public Safety Utility Fee	-	-	65,000	215,000	215,000	215,000
Miscellaneous							
706-000-37004	Miscellaneous	-	-	15,150,000	3,000,000	3,000,000	3,000,000
FUND BALANCE AVAILABLE							
706-000-39001	Fund Balance Available	-	-	-	14,240,000	14,240,000	14,240,000
TOTAL RESOURCES		-	-	15,215,000	17,455,000	17,455,000	17,455,000
EXPENSES							
MATERIALS AND SERVICES							
706-000-52019	Professional Services	-	-	1,000,000	1,500,000	1,500,000	1,500,000
CAPITAL OUTLAY							
706-000-53001	Capital Outlay	-	-	14,215,000	15,255,000	15,255,000	15,255,000
DEBT SERVICE							
706-000-55001	Principle	-	-	-	-	-	-
706-000-55002	Interest	-	-	-	700,000	700,000	700,000
TOTAL DEBT SERVICE		-	-	-	700,000	700,000	700,000
TOTAL EXPENSES		-	-	15,215,000	17,455,000	17,455,000	17,455,000

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 financial impact to customers. The following pages provide a more detailed review of each project for the upcoming fiscal year in 2022 and their funding and expenditure source. The list of current and future projects are reviewed yearly with department 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.

<u>PROJECT</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>CIP TOTAL</u>
<u>PARKS DEPARTMENT</u>						
Columbia View Park Improvements	1,000,000	-	-	-	-	1,000,000
Master Plan Full Update	-	-	150,000	-	-	150,000
PARKS TOTAL =	1,000,000	-	150,000	-	-	1,150,000
<u>STREETS DEPARTMENT</u>						
Street Improvements & Overlays	500,000	300,000	300,000	300,000	300,000	1,300,000
Columbia Blvd Sidewalk Improve (Gable/Sykes)	400,000	-	-	-	-	400,000
STREETS TOTAL =	900,000	300,000	300,000	300,000	300,000	1,700,000
<u>WATER DEPARTMENT</u>						
Annual Maintenance	200,000	200,000	200,000	200,000	200,000	1,000,000
Repair Existing Reservoir	700,000	-	-	-	-	700,000
Bayport Well Activation	10,000	-	-	-	-	10,000
New Controls at Collector Wells #2 & #3	13,000	-	-	-	-	13,000
Install Redundant Pittsburg / Milton Creek	-	680,000	-	-	-	680,000
WFF Rack Replacements	200,000	100,000	100,000	100,000	100,000	600,000
Back-up Generator for PW Shop	100,000	-	-	-	-	100,000
High PZ Low Pressure Study	-	-	30,000	-	-	30,000
Helens Way PZ Boundary Modification	-	-	-	400,000	-	400,000
Spotted Hill / Wapiti Dr PZ Boundary Mod	-	-	-	-	160,000	160,000
WATER TOTAL =	1,223,000	980,000	330,000	700,000	460,000	2,693,000
<u>SEWER DEPARTMENT</u>						
Annual Maintenance	200,000	200,000	200,000	200,000	200,000	1,000,000
WWTP Influent Flow Meter	68,000	-	-	-	-	68,000
WWTP Rebuilding Headworks Screen	40,000	-	-	-	-	40,000
Basin 6 Pipeline Upsize	6,300,000	-	-	-	-	6,300,000
Basin 5 Pipeline Upsize	-	4,500,000	-	-	-	4,500,000
Basin 4 Pipeline Upsize & Reroute	-	-	3,600,000	-	-	3,600,000
Install Overflow Alarms	9,000	-	-	-	-	9,000
Pump Station 3 Onsite Generator	90,000	-	-	-	-	90,000
SEWER TOTAL =	6,707,000	4,700,000	3,800,000	200,000	200,000	15,607,000
<u>STORM DEPARTMENT</u>						
Annual Maintenance	100,000	100,000	100,000	100,000	100,000	500,000
Ridgeway Loop Improvements	60,000	-	-	-	-	60,000
Columbia Boulevard Upsize	-	-	2,800,000	-	-	2,800,000
STORM TOTAL =	160,000	100,000	2,900,000	100,000	100,000	3,360,000
SUMMARY CIP	2022-23	2023-24	2024-25	2025-26	2026-27	CIP TOTAL
TOTAL >	9,990,000	6,080,000	7,480,000	1,300,000	1,060,000	24,510,000

The chart below gives a representation relating to each capital project and the ability and allocated percentage that helps pay for the improvements. System Development Charges are one-time fees that is paid typically by a developer for their impacts on the current city-maintained system. Developer percentage would be any projects that are specifically identified and funded by a developer that could be a condition of an approval or permit. City rates show what maintenance and improvement projects are funded by utility rates that are paid for in the monthly utility bills.

<u>PROJECT</u>	<u>SDC Percent</u>	<u>Developer Percent</u>	<u>City Rates Percent</u>
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PARKS DEPARTMENT

Columbia View Park Improvements	100%	0%	0%
Master Plan Full Update	100%	0%	0%

PARKS TOTAL =

STREETS DEPARTMENT

Street Improvements & Overlays	0%	0%	0%
Columbia Blvd Sidewalk Improve (Gable/Sykes)	100%	0%	0%

STREETS TOTAL =

WATER DEPARTMENT

Annual Maintenance	0%	0%	100%
Repair Existing Reservoir	0%	0%	100%
Bayport Well Activation	40%	0%	60%
New Controls at Collector Wells #2 & #3	0%	0%	100%
Install Redundant Pittsburg / Milton Creek	20%	0%	80%
WFF Rack Replacements	0%	0%	100%
Back-up Generator for PW Shop	40%	0%	60%
High PZ Low Pressure Study	0%	0%	100%
Helens Way PZ Boundary Modification	56%	0%	44%
Spotted Hill / Wapiti Dr PZ Boundary Mod	0%	0%	100%

WATER TOTAL =

SEWER DEPARTMENT

Annual Maintenance	20%	0%	80%
WWTP Influent Flow Meter	10%	0%	90%
WWTP Rebuilding Headworks Screen	0%	0%	100%
Basin 6 Pipeline Upsize	7%	0%	93%
Basin 5 Pipeline Upsize	3%	0%	97%
Basin 4 Pipeline Upsize & Reroute	0%	0%	100%
Install Overflow Alarms	20%	80%	80%
Pump Station 3 Onsite Generator	0%	100%	100%

SEWER TOTAL =

STORM DEPARTMENT

Annual Maintenance	0%	0%	100%
Ridgeway Loop Improvements	0%	0%	100%
Columbia Boulevard Upsize	14%	0%	86%

STORM TOTAL =

Project: Columbia View Park Improvements						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
EXPENSES						
Capital Outlay	1,000,000	-	-	-	-	1,000,000
TOTAL	1,000,000	-	-	-	-	1,000,000
FUNDING						
Parks SDC Fund	1,000,000	-	-	-	-	1,000,000
TOTAL	1,000,000	-	-	-	-	1,000,000

Project: Master Plan Update						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
EXPENSES						
Professional Services	-	-	150,000	-	-	150,000
TOTAL	-	-	150,000	-	-	150,000
FUNDING						
Parks SDC Fund	-	-	150,000	-	-	150,000
TOTAL	-	-	150,000	-	-	150,000

STREETS DEPARTMENT

Project: Street Improvements & Overlays						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	500,000	300,000	300,000	300,000	300,000	1,300,000
TOTAL	100,000	300,000	300,000	300,000	300,000	1,300,000
FUNDING						
STP State Grant	500,000	300,000	300,000	300,000	300,000	1,300,000
TOTAL	100,000	300,000	300,000	300,000	300,000	1,300,000

Project: Columbia Blvd Sidewalk Improvements (Gable/Sykes)						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	400,000	-	-	-	-	400,000
TOTAL	400,000	-	-	-	-	400,000
FUNDING						
Streets SDC	400,000	-	-	-	-	400,000
TOTAL	400,000	-	-	-	-	400,000

Project: Annual Regular Maintenance & Replacement						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 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
Water SDC Fund	-	-	-	-	-	-
TOTAL	200,000	200,000	200,000	200,000	200,000	1,000,000

Project: Repair Existing Reservoir						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	700,000	-	-	-	-	700,000
TOTAL	700,000	-	-	-	-	700,000
FUNDING						
Water Fund	700,000	-	-	-	-	700,000
Water SDC Fund	-	-	-	-	-	-
TOTAL	700,000	-	-	-	-	700,000

Project: Bayport Well Activation Switch Replacement						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	10,000	-	-	-	-	10,000
TOTAL	10,000	-	-	-	-	10,000
FUNDING						
Water Fund	6,000	-	-	-	-	6,000
Water SDC Fund	4,000	-	-	-	-	4,000
TOTAL	10,000	-	-	-	-	10,000

Project: Install Redundant Pittsburg / Milton Creek Line						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	-	680,000	-	-	-	680,000
TOTAL	-	680,000	-	-	-	680,000
FUNDING						
Water Fund	-	544,000	-	-	-	544,000
Water SDC Fund	-	136,000	-	-	-	136,000
TOTAL	-	680,000	-	-	-	680,000

Project: Public Works Backup Generator Purchase							Public Works Backup Genera-
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total	
EXPENSES							
Capital Outlay	100,000	-	-	-	-	100,000	
TOTAL	100,000	-	-	-	-	100,000	
FUNDING							
Water Fund	60,000	-	-	-	-	60,000	
Water SDC Fund	40,000	-	-	-	-	40,000	
TOTAL	100,000	-	-	-	-	100,000	

Project: High Pressure Zone Low Pressure Study						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	-	-	30,000	-	-	30,000
TOTAL	-	-	30,000	-	-	30,000
FUNDING						
Water Fund	-	-	30,000	-	-	30,000
Water SDC Fund	-	-	-	-	-	-
TOTAL	-	-	30,000	-	-	30,000

Project: St. Helens Way Pressure Zone Boundary Modification						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	-	-	-	400,000	-	400,000
TOTAL	-	-	-	400,000	-	400,000
FUNDING						
Water Fund	-	-	-	176,000	-	176,000
Water SDC Fund	-	-	-	224,000	-	224,000
TOTAL	-	-	-	400,000	-	400,000

Project: Spotted Hill / Wapiti Drive Pressure Zone Boundary Modification						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	-	-	-	-	160,000	160,000
TOTAL	-	-	-	-	160,000	160,000
FUNDING						
Water Fund	-	-	-	-	160,000	160,000
Water SDC Fund	-	-	-	-	-	-
TOTAL	-	-	-	-	160,000	160,000

Project: New Controls at Collector Wells #2 & #3						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	13,000	-	-	-	160,000	173,000
TOTAL	13,000	-	-	-	160,000	173,000
FUNDING						
Water Fund	13,000	-	-	-	160,000	173,000
Water SDC Fund	-	-	-	-	-	-
TOTAL	13,000	-	-	-	160,000	173,000

Project: Annual Maintenance & Replacement						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	200,000	200,000	200,000	200,000	200,000	3,360,000
TOTAL	200,000	200,000	200,000	200,000	200,000	3,360,000
FUNDING						
Sewer Fund	160,000	160,000	160,000	160,000	160,000	800,000
Sewer SDC Fund	40,000	40,000	40,000	40,000	40,000	200,000
TOTAL	200,000	200,000	200,000	200,000	200,000	1,000,000

Project: WWTP Influent Flow Meter						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	68,000	-	-	-	-	68,000
TOTAL	68,000	-	-	-	-	68,000
FUNDING						
Sewer Fund	61,200	-	-	-	-	61,200
Sewer SDC Fund	6,800	-	-	-	-	6,800
TOTAL	68,000	-	-	-	-	68,000

Project: Basin 6 Upsize						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	6,300,000	-	-	-	-	6,300,000
TOTAL	6,300,000	-	-	-	-	6,300,000
FUNDING						
Sewer Fund	5,859,000	-	-	-	-	5,859,000
Sewer SDC Fund	441,000	-	-	-	-	441,000
TOTAL	6,300,000	-	-	-	-	6,300,000

Project: Basin 5 Pipeline Upsize						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	-	4,500,000	-	-	-	4,500,000
TOTAL	-	4,500,000	-	-	-	4,500,000
FUNDING						
Sewer Fund	-	4,365,000	-	-	-	4,365,000
Sewer SDC Fund	-	135,000	-	-	-	135,000
TOTAL	-	4,500,000	-	-	-	4,500,000

Project: Basin 4 Pipeline Upsize and Reroute						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	-	-	3,600,000	-	-	3,600,000
TOTAL	-	-	3,600,000	-	-	3,600,000
FUNDING						
Sewer Fund	-	-	3,600,000	-	-	3,600,000
Sewer SDC Fund	-	-	-	-	-	-
TOTAL	-	-	3,600,000	-	-	3,600,000

Project: Pump Station 3 On-site Generator						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	90,000	-	-	-	-	90,000
TOTAL	90,000	-	-	-	-	90,000
FUNDING						
Sewer Fund	90,000	-	-	-	-	90,000
Sewer SDC Fund	-	-	-	-	-	-
TOTAL	90,000	-	-	-	-	90,000

Project: Install Overflow Alarms						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	9,000	-	-	-	-	9,000
TOTAL	9,000	-	-	-	-	9,000
FUNDING						
Sewer Fund	7,200	-	-	-	-	7,200
Sewer SDC Fund	1,800	-	-	-	-	1,800
TOTAL	9,000	-	-	-	-	9,000

Project: WWTP Rebuilding Headworks Screen						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	40,000	-	-	-	-	40,000
TOTAL	40,000	-	-	-	-	40,000
FUNDING						
Sewer Fund	40,000	-	-	-	-	40,000
Sewer SDC Fund	-	-	-	-	-	-
TOTAL	40,000	-	-	-	-	40,000

Project: Annual Maintenance & Replacement						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	100,000	100,000	100,000	100,000	100,000	500,000
TOTAL	100,000	100,000	100,000	100,000	100,000	500,000
FUNDING						
Storm Fund	100,000	100,000	100,000	100,000	100,000	500,000
Storm SDC Fund	-	-	-	-	-	-
TOTAL	100,000	100,000	100,000	100,000	100,000	500,000

Project: Columbia Blvd Upsize						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	-	-	2,800,000	-	-	2,800,000
TOTAL	-	-	2,800,000	-	-	2,800,000
FUNDING						
Storm Fund	-	-	2,408,000	-	-	2,408,000
Storm SDC Fund	-	-	392,000	-	-	392,000
TOTAL	-	-	2,800,000	-	-	2,800,000

Project: Ridgeway Loop Improvements						
Project Costs	2022-23 Budget	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast	Project Total
EXPENSES						
Capital Outlay	60,000	-	-	-	-	60,000
TOTAL	60,000	-	-	-	-	60,000
FUNDING						
Storm Fund	60,000	-	-	-	-	60,000
Storm SDC Fund	-	-	-	-	-	-
TOTAL	60,000	-	-	-	-	60,000

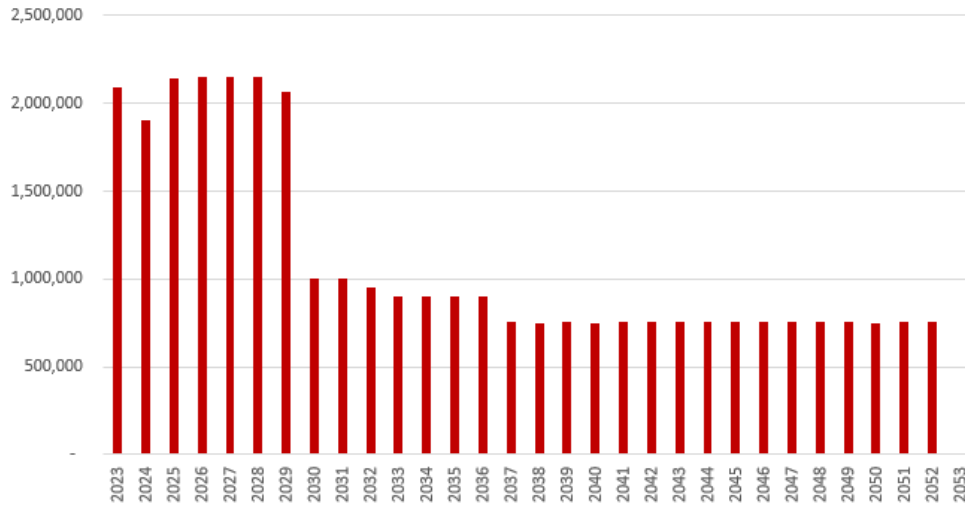
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DEBT SERVICE SUMMARY

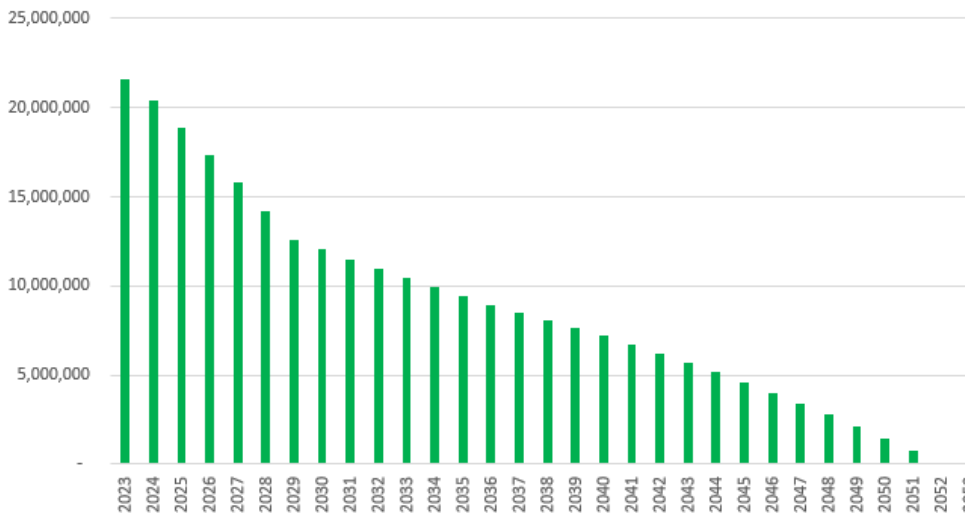
The City of St. Helens does not currently have debt limits within the organization and there is currently no debt coverage requirements on any debt the city holds. As of October 2020, the City holds a AA Bond Rating.

<u>FUND</u>	<u>SERVICER</u>	<u>ORIG. AMT</u>	<u>START</u>	<u>END</u>	<u>PURPOSE</u>	<u>BALANCE 6/30/23</u>
Water & Sewer & Streets	2020 Bond Refinance	8,775,000	FY 2020	FY 2029	Water Filtration Plant, I&I Sewer Projects, Veneer Property Purchase	6,145,000
Sewer	State Loan R06801	2,000,000	FY 2012	FY 2032	I&I Projects	850,000
Comm. Dev.	Boise Note	3,000,000	FY 2016	FY 2036	Boise Property Purchase	1,930,000
General Fund	Public Safety Facility	12,685,000	FY 2022	FY 2052	New Public Safety Facility	12,685,000

Debt Service Payments



Debt Service Balance



Debt Service Schedule: 2020 Bond Refinance				
Purpose: Water Filtration Plant, I&I Projects, LED Light Upgrades, Veneer Property				
Fund: Water/Sewer/Streets				
Original Balance: \$ 8,775,000				
Payment Date	Principal	Interest	Total Payment	Bal. Remaining
12/01/2022	-	106,200	106,200	
06/01/2023	935,000	106,200	1,041,200	6,145,000
12/01/2023	-	92,175	92,175	
06/01/2024	965,000	92,175	1,057,175	5,180,000
12/01/2024	-	77,700	77,700	
06/01/2025	990,000	77,700	1,067,700	4,190,000
12/01/2025	-	62,850	62,850	
06/01/2026	1,020,000	62,850	1,082,850	3,170,000
12/01/2026	-	47,550	47,550	
06/01/2027	1,050,000	47,550	1,097,550	2,120,000
12/01/2027	-	31,800	31,800	
06/01/2028	1,085,000	31,800	1,116,800	1,035,000
12/01/2028	-	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				
Payment Date	Principal	Interest	Total Payment	Bal. Remaining
09/01/22	50,000	-	50,000	\$ 900,000
03/01/23	50,000	-	50,000	\$ 850,000
09/01/23	50,000	-	50,000	\$ 800,000
03/01/24	50,000	-	50,000	\$ 750,000
09/01/24	50,000	-	50,000	\$ 700,000
03/01/25	50,000	-	50,000	\$ 650,000
09/01/25	50,000	-	50,000	\$ 600,000
03/01/26	50,000	-	50,000	\$ 550,000
09/01/26	50,000	-	50,000	\$ 500,000
03/01/27	50,000	-	50,000	\$ 450,000
09/01/27	50,000	-	50,000	\$ 400,000
03/01/28	50,000	-	50,000	\$ 350,000
09/01/28	50,000	-	50,000	\$ 300,000
03/01/29	50,000	-	50,000	\$ 250,000
09/01/29	50,000	-	50,000	\$ 200,000
03/01/30	50,000	-	50,000	\$ 150,000
09/01/30	50,000	-	50,000	\$ 100,000
03/01/31	50,000	-	50,000	\$ 50,000
09/01/31	50,000	-	50,000	\$ -

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

Debt Service Schedule: Public Safety Facility (Part 1 of 2)				
Purpose: Build New Public Safety Facility				
Fund: Public Safety Fund				
Original Balance: \$ 12,875,000				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
07/01/23	0	697,043	697,043	12,685,000
07/01/24	0	504,900	504,900	12,685,000
07/01/25	250,000	501,150	751,150	12,435,000
07/01/26	260,000	492,200	752,200	12,175,000
07/01/27	270,000	481,600	751,600	11,905,000
07/01/28	285,000	470,500	755,500	11,620,000
07/01/29	295,000	458,900	753,900	11,325,000
07/01/30	305,000	446,900	751,900	11,020,000
07/01/31	320,000	434,400	754,400	10,700,000
07/01/32	330,000	421,400	751,400	10,370,000
07/01/33	345,000	407,900	752,900	10,025,000
07/01/34	360,000	393,800	753,800	9,665,000
07/01/35	375,000	379,100	754,100	9,290,000
07/01/36	390,000	363,800	753,800	8,900,000
07/01/37	405,000	347,900	752,900	8,495,000
07/01/38	420,000	331,400	751,400	8,075,000
07/01/39	440,000	314,200	754,200	7,635,000
07/01/40	455,000	296,300	751,300	7,180,000
07/01/41	475,000	277,700	752,700	6,705,000
07/01/42	495,000	258,300	753,300	6,210,000
07/01/43	515,000	238,100	753,100	5,695,000
07/01/44	535,000	217,100	752,100	5,160,000
07/01/45	560,000	195,200	755,200	4,600,000
07/01/46	580,000	172,400	752,400	4,020,000
07/01/47	605,000	148,700	753,700	3,415,000
07/01/48	630,000	124,000	754,000	2,785,000
07/01/49	655,000	98,300	753,300	2,130,000
07/01/50	680,000	71,600	751,600	1,450,000
07/01/51	710,000	43,800	753,800	740,000
07/01/52	740,000	14,800	754,800	0

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Financial Policies

Financial Goals

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

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

Financial Objectives

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

Revenue policy

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

Operating budget policy

Relating to budgeting guidelines.

Capital improvement policy

Relating to capital improvement planning and implementation.

Accounting policy

Relating to reporting financial transactions and preparing financial reports.

Debt policy

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

Reserve policy

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

Management of finance policy

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

Financial Policies

1. Revenue Policy

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

2. Operating Budget Policy

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

3. Capital Improvement Policy

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

4. Accounting Policy

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

Financial Policies

5. Debt Policy

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

6. Reserve Policy

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

7. Management of Fiscal Policy

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

8. Management of Fiscal Policy

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

Financial Policies

CITY OF ST. HELENS INVESTMENT POLICY

I. Purpose

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

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

II. Governing Authority

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

III. Scope

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

IV. General Objectives

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

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

V. Standards of Care

1. Prudence

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

The "prudent person" standard states:

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

Financial Policies

2. Ethics and Conflicts of Interest

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

3. Delegation of Authority and Responsibilities

i. Governing Body

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

ii. Delegation of Authority

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

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

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

iii. Investment Municipal Advisor

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

VI. Transaction Counterparties, Investment Advisors, and Depositories

1. Broker/Dealers

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

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

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

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

Financial Policies

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

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

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

2. Direct Issuers

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

3. Investment Advisers

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

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

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

Financial Policies

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

4. **Depositories**

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

5. **Competitive Transactions**

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

VII. **Administration and Operations**

1. **Delivery vs Payment**

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

2. **Third-Party Safekeeping**

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

Financial Policies

3. Internal Controls

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

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

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

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

Financial Policies

VIII. Suitable and Authorized Investments

1. Permitted Investments

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

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

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

Oregon Short Term Fund

Corporate Indebtedness

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

Corporate Bonds

Repurchase Agreements

Municipal Debt

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

Bankers Acceptances

Qualified Institution Time Deposits/Savings Accounts/Certificates of Deposit

2. Approval of Permitted Investments

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

3. Prohibited Investments

i. Private Placement or "144A" Securities

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

ii. US Agency Mortgage-backed Securities

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

iii. Securities Lending

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

4. Demand Deposits and Time Deposits

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

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

5. Repurchase Agreements

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

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

iii. The OSTF Board has adopted the following margins:

A. US Treasury Securities: 102%

B. US Agency Discount and Coupon Securities: 102%

C. Mortgage Backed and Other*: 103%

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

Financial Policies

IX. Investment Parameters

1. Credit Risk

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

i. Diversification

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

ii. Recognized Credit Ratings

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

iii. Portfolio Average Credit Rating

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

iv. Exposure Constraints and Minimum Investment Credit Ratings

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

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

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

v. Determining a Security’s Rating

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

vi. Restriction on Issuers With Prior Default History

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

Financial Policies

2. Liquidity Risk

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

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

Total Portfolio Maturity Constraints:

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

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

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

3. Interest Rate Risk

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

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

Financial Policies

X. Investment of Proceeds from Debt Issuance

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

XI. Investment of Reserve or Capital Improvement Funds

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

XII. Guideline Measurement and Adherence

1. Guideline Measurement

Guideline measurements will use market value of investments

2. Guideline Compliance

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

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

3. Marking to Market

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

4. Audits

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

Financial Policies

XIII. Reporting and Disclosure

1. Compliance

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

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

2. Performance Standards / Evaluation

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

XIV. Policy Maintenance and Considerations

1. Review

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

2. Exemptions

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

3. Policy Adoption and Amendment

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

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

And either:

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

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GLOSSARY

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

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

