



City of St. Helens, Oregon

Approved Budget 2020/2021



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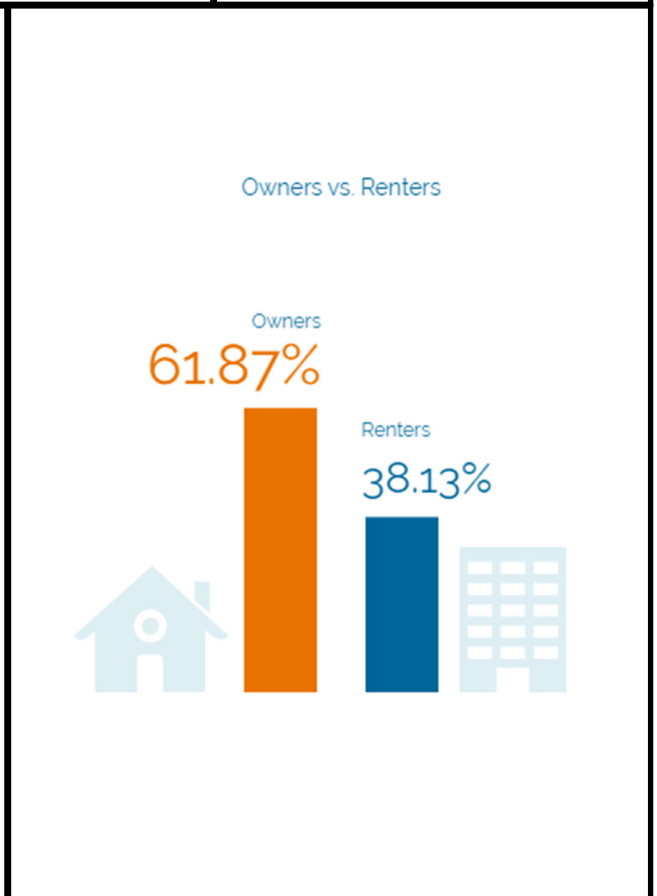
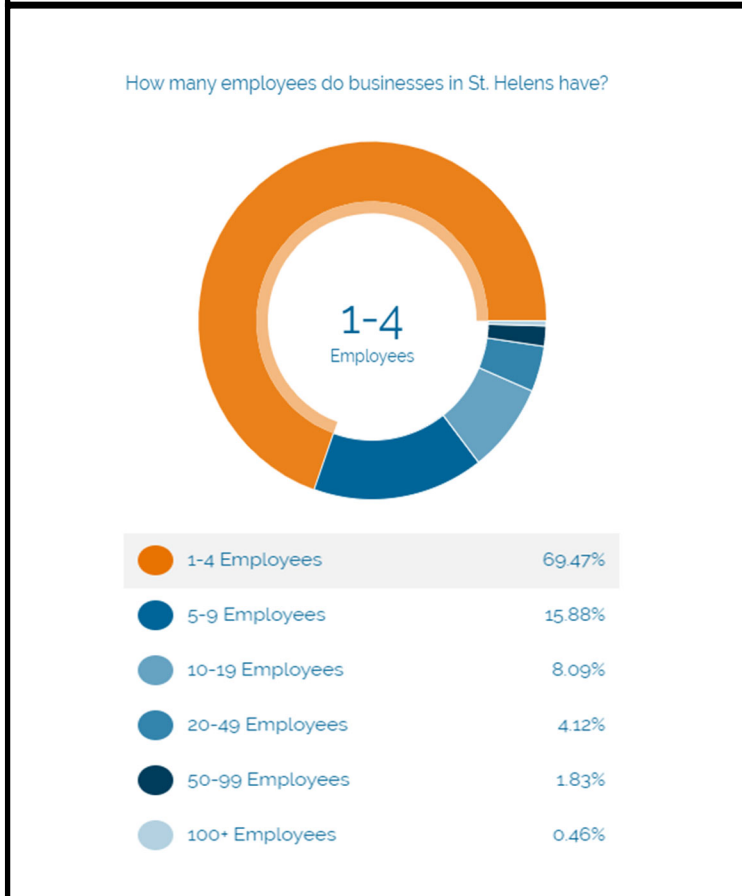
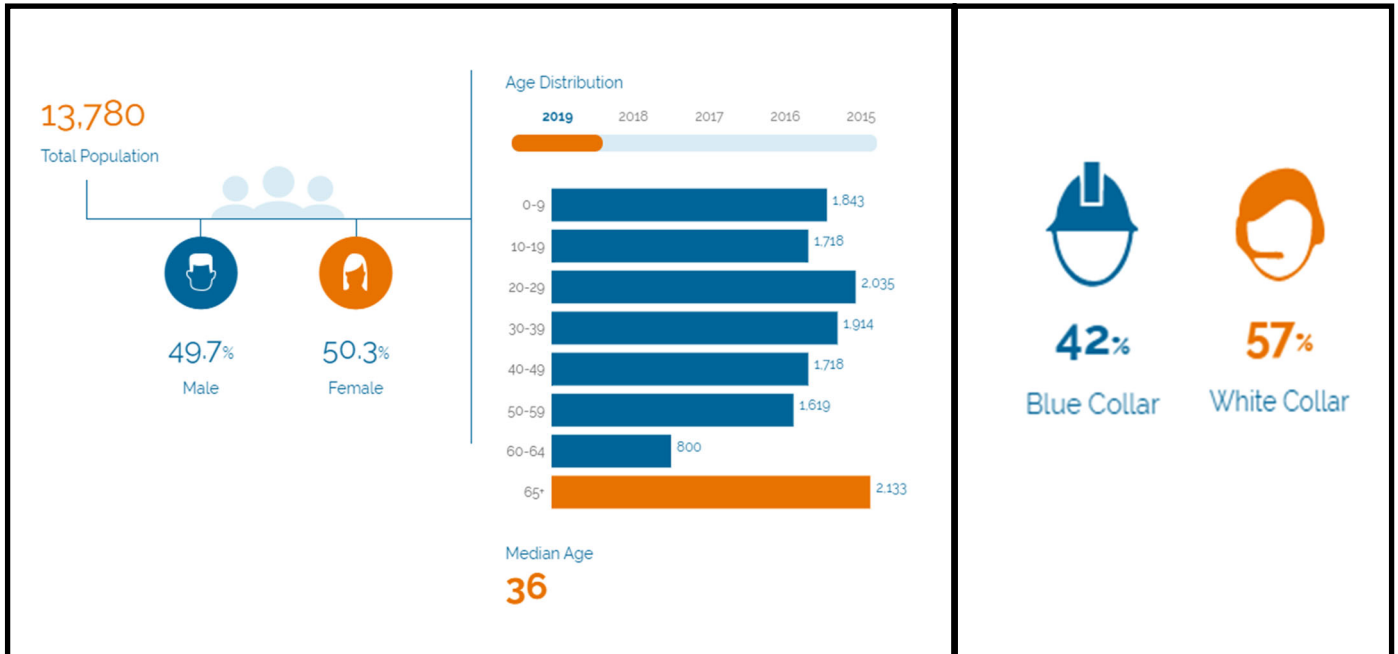
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St. Helens Demographics

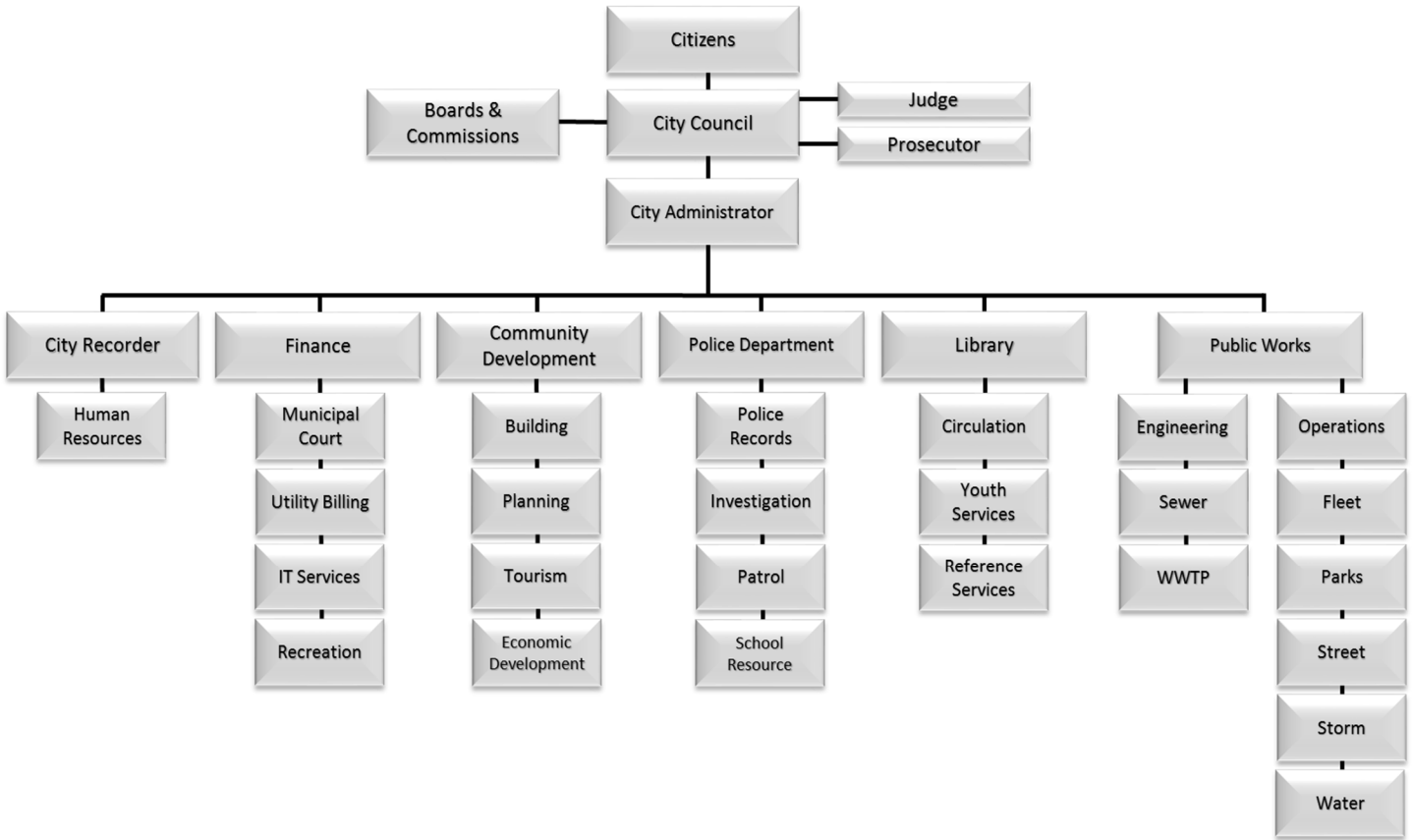
The City of St. Helens is the 40th largest city in Oregon and is located within Columbia County. It is approximately 28 miles northwest of Portland. The City of St. Helens is considered the entrance to Columbia County and is also home of Spirit of Halloweentown, a month-long celebration of Halloween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



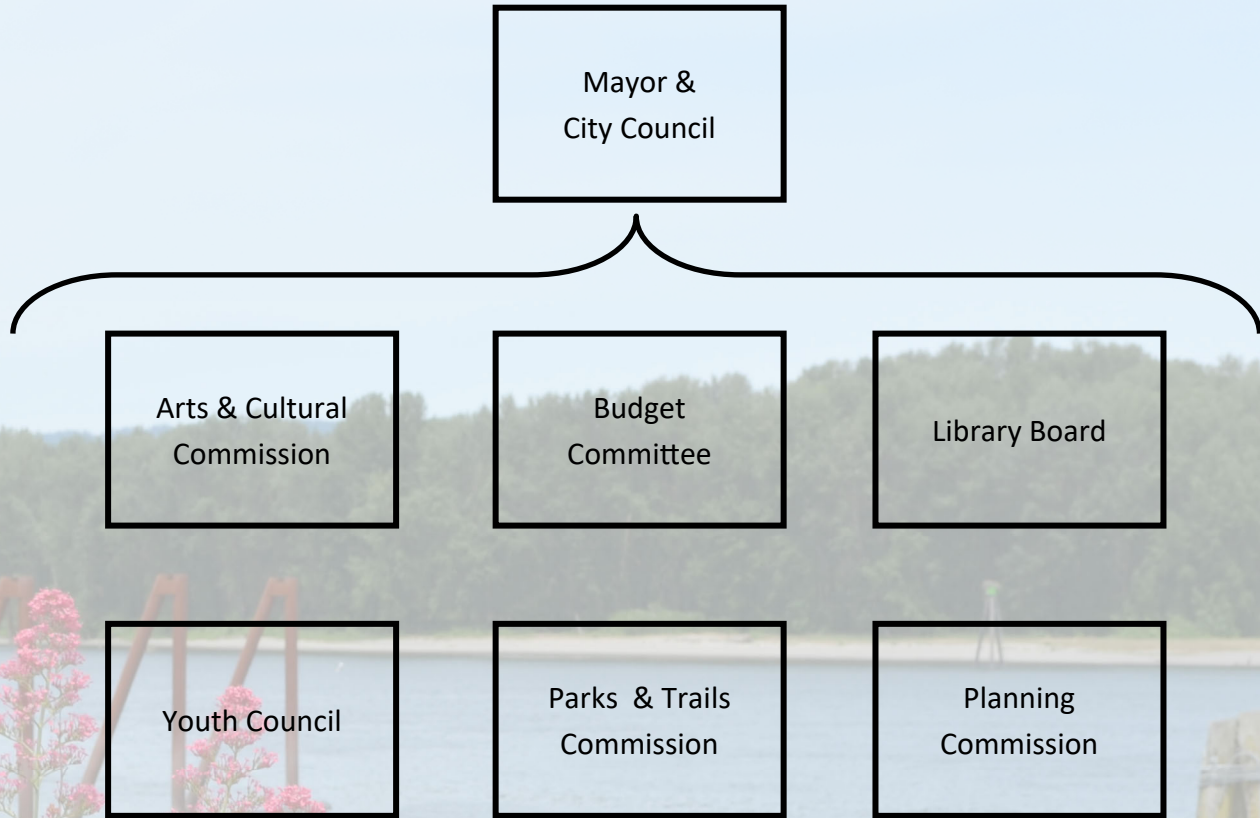
St. Helens City Map



Organizational Chart



City Boards and Commissions



Join Us and Help Shape the Future

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

Budget Committee

<u>Budget Committee</u>		<u>Term Expires</u>
Mayor	Rick Scholl	12/31/2020
Councilor President	Douglas Morten	12/31/2022
Councilor	Keith Locke	12/31/2020
Councilor	Stephen Topaz	12/31/2022
Councilor	Ginny Carlson	12/31/2020
Citizen	Clair Catt	12/31/2021
Citizen	Brian Vaerewyck	12/31/2020
Citizen	Leah Tillotson	12/31/2020
Citizen	Bill Eagle	12/31/2021
Citizen	Garrett Lines	12/31/2021

Department Manager Staff

City Administrator	John Walsh
Assistant City Administrator	Matthew Brown
City Recorder	Kathy Payne
Chief of Police	Brian Greenway
Interim- Public Works Director	Sue Nelson
City Planner	Jacob Graichen
Library Director	Margaret Jeffries
Building Official	Mike DeRoia

St. Helens Fund Structure and Descriptions

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

General Fund

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

Special Revenue Funds

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

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

Enterprise Funds

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

- Water Operations and maintenance of City water infrastructure and the Filtration Plant
- Sewer Operations and maintenance of City sewer infrastructure and the Treatment Plant
- Storm Operations and maintenance of City storm drains
- SDC Funds collected from development fees

Internal Service Funds

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

- Information Systems Maintains the City's IT equipment and replacement schedules
- Equipment Maintains the City's large equipment fleet
- PW Operations Public Works general operations
- Facility Major Maintenance Major facility maintenance around the City

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	Community Development	Streets SDC	Equipment
	Community Enhancement	Water SDC	IT Services
	Streets	Sewer SDC	PW Operations
		Storm SDC	Major Maintenance
		Parks SDC	
		Water	
		Sewer	
		Storm	

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

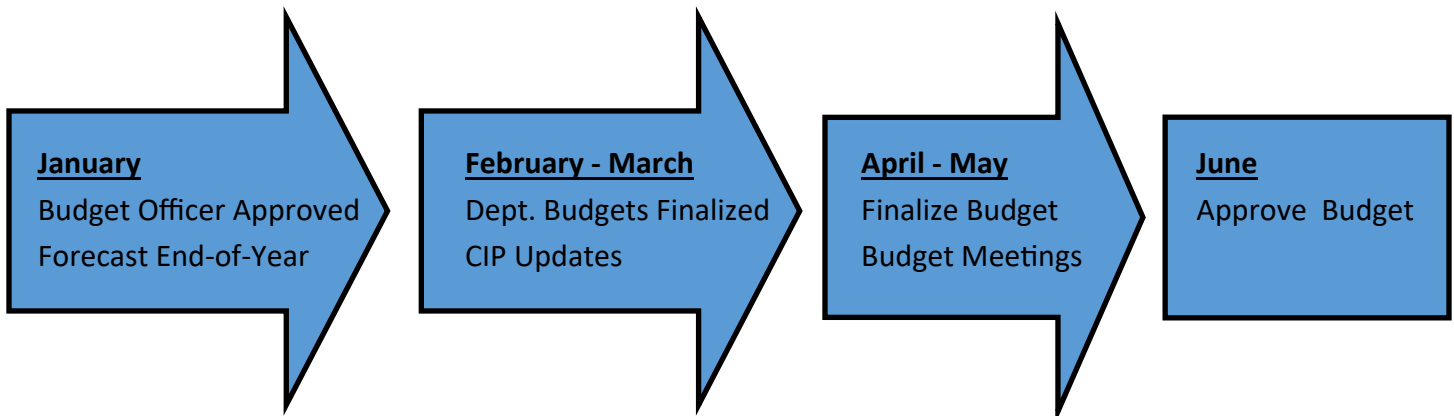
Basis of Budgeting

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

The process followed by the City of St. Helens complies with Oregon Local Budget Law which was established by the State of Oregon under Oregon Revised Statutes. The process and calendar of events leading to the adoption of the budget are generally as follows:



2020/2021 - BUDGET MESSAGE

It is my pleasure as Budget Officer to present the 2020/2021 City Budget to the citizens and City Council. This budget is built on the premise of remaining cautiously optimistic. Service increases throughout the City were placed on a hold but may still be included in the 2020/2021 budget depending on the departmental needs. For example, a department may have a currently open position that is not filled. Those positions have not been “removed” from the budget, however the City may not look to fill such positions right away in July/August and positions may be held open until Dec/Jan to potentially save costs as we continue to react to the changing economic times that we are currently living in.

Overall City Budget

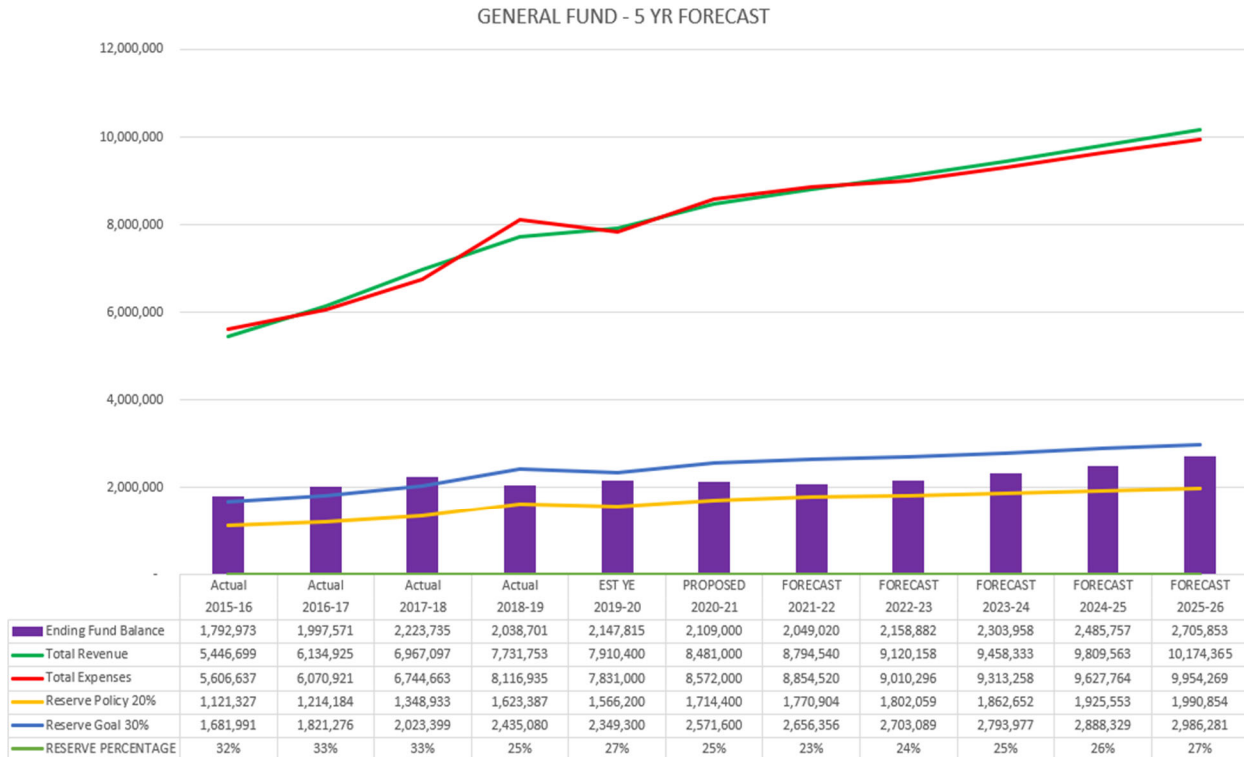
The City’s total budget is \$43 million, which includes cash balances and contingency amounts. In comparison to the previous year, the budget total remains unchanged overall from the previous year’s \$43 million budget, but there are increases and decreases in multiple funds individually. The City continues to tread lightly on considerations of increased staffing due to upcoming PERS rate expectations that will hit the City in 2021/2022 as well as continued expected increases every two years when PERS rates are set. Continued increases in insurance costs are a potential burden on the City’s financial situation as well and are taken into consideration along with several other factors when considering future employment and employment trends that we see across the country that include many cities that are starting to contract out certain services. Continued use of debt service may be required in the future for potential capital projects scheduled for all enterprise funds, but that determination will be discussed with City Council when those projects come up. The City currently has no debt limits.

In respect to the City’s estimated revenues, General Fund revenue is shown as what I would consider cautious. I use a combination of around five years of actual history in each revenue source with a small combination of a trend analysis and local economic factors that are reviewed throughout the year. These trend analyses and local economic factors mainly come from current professional reports that I receive on a regular basis to review as well as comparisons to trends that other local jurisdictions are seeing in the Portland Metro area.

General Fund

For 2020/2021, the City’s General Fund is increasing about \$300k in expenditures from \$10.4 Million in 19/20 to \$10.7 Million in 20/21. On the Fund Summary pages you will see the breakdown of those expenditures in main categories like Personnel Services and Materials and Services. Sustainable revenue will be a key resource in the future for the City of St. Helens and the City will need to continue to discuss trends and opportunities for the General Fund to continue the current level of service into the future. The City of St. Helens has the unwanted burden of a very low property tax rate (2nd lowest in the County) due to Measure 5 and Measure 50 that were passed many years ago. When these measures were passed, it took into consideration current businesses (like large local businesses of Boise and Armstrong) that were alive and well in the community of St. Helens.

Now, however, those companies including the jobs, tax revenue, and utility revenue are gone and the City of St. Helens is left with a remaining low property tax rate and no revenue from those large industries. With no real change on the horizon at the legislative level on property tax reform, cities with problems similar to St. Helens are being forced to look at other opportunities to help fill the gap. Below is a graph representing the five-year projection for the City’s General Fund. The City’s unofficial goal for management is to strive for a 30% Reserve. The proposed budget shows a 25% Reserve, which is still above the 20% that is stated in the Financial Policies for the City.



Special Revenue Funds

The Special Revenue Funds have been slightly consolidated from four separate funds to three separate funds. In this budget proposal, I am recommended putting the Tourism Fund into the Community Development, but still as a separate department within the fund. All previous revenues and expenses are still shown and separate. This particular fund can be found using the Table of Contents. The reason for this transition was to assist this Fund with the cashflow issue of running events. The City operates on a fiscal year (July 1st through June 30th) which does not cohesively jive with that of event schedules. Many events that the City holds in the summer time (July-Sept and into October) can have expenses required earlier in the year. This means that budgeting for events can be difficult and in the past two fiscal year, the City has had to transfer funds to/from the Tourism Fund to remain in a good budget standing with the State of Oregon laws. Funds that when to/from Tourism were always transferred into Tourism on June 30th (last fiscal day of the fiscal year) and then transferred back to the original fund on July 1st (the first fiscal day of the new year), essentially being a 1-day loan of funds - budgetarily speaking. Transitioning the Tourism Fund into the Community Development allows the Tourism Department to have access to funds so that transfers and mid-year budget adjustments should not be required in the future.

The Community Development is home to several departments, such as Economic Planning, Business Park, Riverfront, Timber and Tourism. Each have their own specific department and funding source identified in the budget. In response to COVID-19, the City is showing a cautious amount of revenue for the Tourism Department and thus has less expenditure authority than in previous years. You can see that the budget expenses for Tourism are lower than in the three previous years based on anticipated reductions in programs and events. This fund mainly contributes resources for planning on the Riverfront Property, Industrial Business Park, as well as Timber Harvesting.

The Community Enhancement Fund is mainly used for grants and other specific-related revenue. The Library and Police in previous years have had Grants received/expended through this fund. Other departments or programs that use this fund are Youth Council and the Arts, Cultural Commission and Transitional Housing Grants which is a pass-through grant with our agency between the County and CAT Program.

The Street Fund is shown here with normal operations and anticipated Intergovernmental Revenue (State Grants, referred to as STP and the Motor Vehicle Tax revenue that is set by the State of Oregon). Current Capital Outlay projects are listed in more detail in the Capital Improvement Plan of the City's budget document.

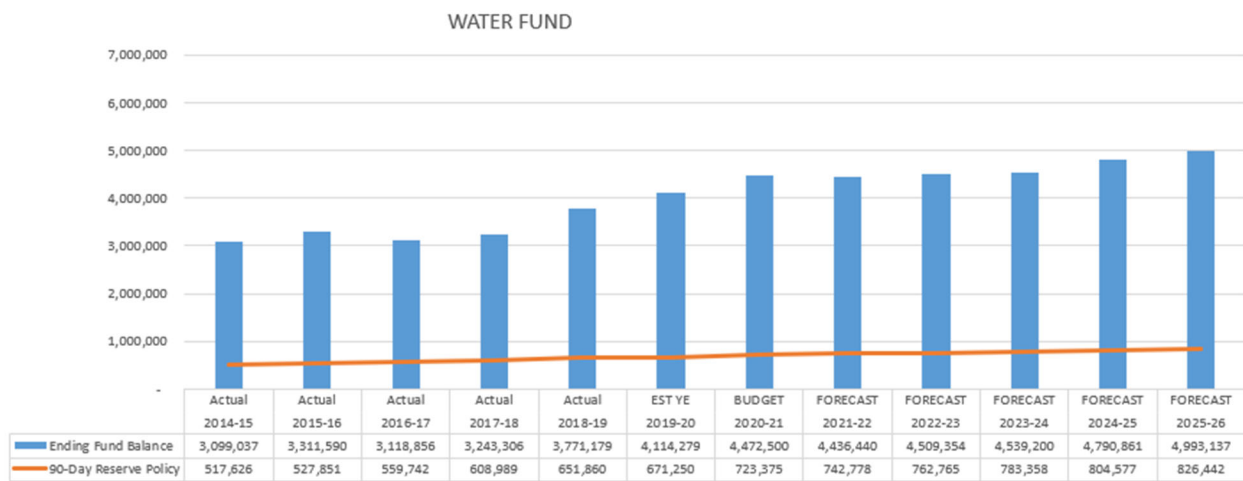
SDC Funds

SDC funds, which are System Development Charges, are setup for specific departments that have these development charges (Water, Sewer, Storm, Streets and Parks). The City budgets all expenditures in these funds, however it is not likely that all funds will actually be used. The reason the City budgets to spend everything, is because many of the projects that the City tries to accomplish involve matching grant funding and professional services that SDC funds can specifically be used for. Having these funds budgeted to spend, allows the City more flexibility when a grant becomes open or ready and allows the City to react faster when it is needed. This upcoming year, the City anticipates beginning new Master Plans for the Sewer and Storm Departments, which have not been completed for over 10 years. Other projects that the City anticipates using SDC funds can be found on the summary page of the Capital Improvement Plan with this budget document.

Enterprise Funds

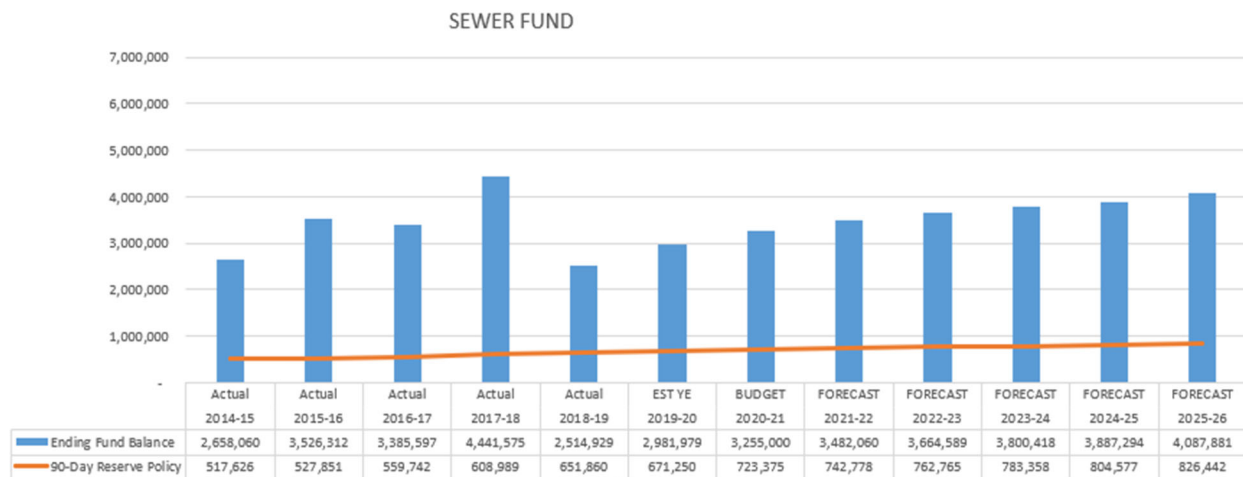
Water Fund

The Water Fund is fairly healthy right now and enough cash available to fund reserves as well as capital projects that are currently planned. The City anticipates going through a new master plan process in the next year or two for the water department. The new master plan will undoubtedly add additional capital projects to the Water Fund and will also look financially at the rate analysis and future projects to create a funding mechanism for all projects through a combination of rate increases and debt as required. The graph below represents the history, current and future forecast for the Water Fund assuming a 1% growth rate in revenue, 4% increases overall in Personnel and a 2% increase in Materials and Services. Capital projects are shown through 2025/26 as shown in the Capital Improvement Plan in this document. The blue bars represent the ending fund balance and the orange line represents the financial policy of a 90-day reserve on hand.



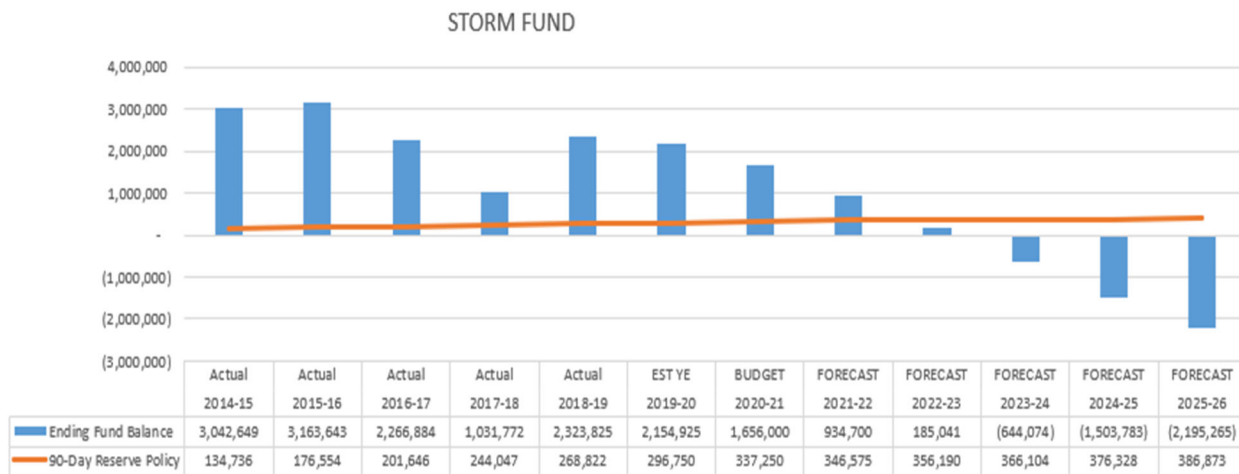
Sewer Fund

The Sewer Fund is fairly healthy based on the forecast below. Using the same assumptions of the Water Fund we see a steady growth but one that is set by our current master plan that is over a decade old. The City is working through a new master plan for the Sewer Department during this fiscal year which will undoubtedly add additional capital projects. The city this year reviewed the internal fund charges of each enterprise account and making realistic adjustments to what staff was working in each enterprise fund to get a true-cost allocation model. Those changes are reflected in these forecasts and budget.



Storm Fund

The Storm Fund will be a main focus this upcoming budget year. As mentioned earlier, the City will be going through a master plan update for the Storm Fund this year and it will focus on creating a financially stable funding system for the Storm Fund. In previous years, the Storm Department was tied into the Sewer Fund, masking some of the downside of the financial aspects of Storm Fund. The new master plan in addition to additional capital projects should help identify a meaningful and lasting funding mechanism and process for the City to follow to ensure proper financial stability in this fund. It is important to note that the City will never allow the storm fund to go below it’s financial policy of a 90-day reserve (forecasted to be sometime in the 2022/2023 fiscal year. Adjustments are being put in place this year to best analyze the system and review comments/suggestions from industry leading experts during our master planning process.



Internal Funds

Equipment Fund

The equipment fund is used for equipment replacement along with the Enterprise Lease Program that the City utilizes for PD and City Hall vehicles. The major change from the previous years is the cost of the enterprise lease program. Once billed out to each department individually, we are combing those departmental charges and expenses of the leased vehicles through the equipment fund for easier accounting. Departments are charged for their portion at the beginning of the year and those internal charges get put into this account to be expended throughout the year. The city does maintain two full-time mechanics that are paid through internal charges of the Enterprise Funds.

IT Services

The IT Fund is used for IT services of each department within the City of St. Helens. Much like other internal funds, this fund receives revenue through internal charges to departments for the IT Specialist position as well as maintenance and replacement of computer equipment throughout the City. These internal charges are broken out by aspect of IT (telephone, computer replacement, service hours, etc.) to ensure that departments are properly charged for the resources and equipment they are using. One large change you will see this fiscal year and next fiscal year are increased charges. The reason for this is because over the next 1-2 years, the City will be upgrading/replacing the City's network and we anticipate these changes to mean additional revenue/resources will be needed for that project. Once the project is done, internal charges should be able to be decreased to what will become a "new normal".

Public Works Operations

The Public Works Operation Fund houses the Engineering Department and PW Operations Department. The Engineering Department, minus the budgeted revenue, has the expenses shared (Charged out) to the Enterprise Funds since the department is directly correlated with the Enterprise Funds and their operations. The PW Operations Department is where all PW employees are paid from along with some general expenses that are shared among the entire PW Department. The internal charges for Personnel Services and Materials and Services are shown here as revenue (Charges for Services).

Facility Major Maintenance

This fund is used for Major maintenance on our facilities. Each facility has an expense line item associated with a building to ensure that proper tracking is completed for money spent on each facility. Unless Grants are received for specific projects, this fund receives revenue mainly through internal charges of Facility Maintenance.

In closing, I would like to thank the Mayor and City Council for their support during this process. I would also like to thank the City Administrator and staff for their assistance and guidance in building this year's budget. I am always available for questions regarding the proposed budget. You may email or call me with any questions you may have.

Thank you,
Matt Brown
Assistant City Administrator
www.sthelensoregon.gov
503-397-6272

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

Personnel Requirements Summary

<u>DEPARTMENT</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>	<u>2015/2016</u>	<u>2016/2017</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
Administration									
Administration	1.00	1.00	1.00	2.00	2.00	2.00	3.00	4.00	3.00
City Recorder	4.20	4.00	4.00	2.00	2.00	2.00	2.00	2.00	2.00
Court	2.00	2.00	2.00	2.00	2.00	2.15	2.00	1.60	2.00
Finance	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
IT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Utility Billing	3.00	3.00	3.00	3.00	3.00	3.00	2.50	2.40	2.00
Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.50	1.00	1.75
Building	1.00	1.00	1.00	2.00	2.50	2.50	2.00	2.00	2.40
Planning	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.40
Library	5.20	5.46	5.29	5.30	5.50	5.50	6.00	6.00	6.30
Police	18.00	17.00	17.00	17.08	17.00	18.00	19.50	21.00	21.00
Public Works									
Engineering	5.80	4.00	3.25	3.25	3.25	3.25	3.25	3.00	3.20
PW Crew	18.00	17.00	17.00	18.00	18.00	14.00	14.00	15.00	15.00
Parks						4.00	4.00	4.00	4.00
WFF	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Fleet	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
WWTP	4.00	4.00	4.00	3.00	3.40	3.40	4.00	4.00	4.00
Total FTE	70.20	66.96	66.04	67.63	68.65	69.80	72.75	76.00	77.05

2020-2021 Personnel Changes:

- Administration: Reduction of 1.0 FTE. Job re-positioned for Building/Planning additional FTE.
- Municipal Court: Increase of 0.40 FTE through re-organizational between Municipal Court and Finance-Utility Billing.
- Finance: Increase of 0.40 FTE. Reduction of 0.40 that was added to Court and addition of 1.0 FTE for IT Specialist.
- Building: Increase of 0.40 FTE. Shared 1.0 FTE among Building/Planning/Engineering for support staff.
- Planning: Increase of 0.40 FTE. Shared 1.0 FTE among Building/Planning/Engineering for support staff.
- Recreation: Reduction of 1.25 FTE based on Economic Trends and COVID-19 anticipations.
- Library: Increase of 0.30 FTE. FTE increased however personnel costs are below previous year based on planned retirement.
- Engineering: Increase of 0.20 FTE. Shared 1.0 FTE among Building/Planning/Engineering for support staff.

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	2,000,000	647,000	4,671,000	217,000	579,000	367,000	-	2,200,000	10,681,000
<u>Special Revenue Funds</u>									
Community Development	100,000	110,000	-	-	-	710,000	-	405,000	1,325,000
Community Enhancement	-	20,000	2,000	-	-	14,000	-	31,000	67,000
Streets	-	1,520,000	-	-	-	15,000	-	725,000	2,260,000
Total Special Revenue Funds	100,000	1,650,000	2,000	-	-	739,000	-	1,161,000	3,652,000
<u>SDC Funds</u>									
Streets SDC	-	-	50,000	-	-	-	-	1,500,000	1,550,000
Water SDC	-	-	75,000	-	-	-	-	840,000	915,000
Sewer SDC	-	-	100,000	-	-	-	-	1,470,000	1,570,000
Storm SDC	-	-	30,000	-	-	-	-	330,000	360,000
Parks SDC	-	-	50,000	-	-	-	-	480,000	530,000
<u>Enterprise Funds</u>									
Water	-	-	3,760,500	-	-	15,000	-	4,465,500	8,241,000
Sewer	-	-	4,071,000	-	-	11,500	-	2,981,500	7,064,000
Storm	-	-	1,000,000	-	-	5,000	-	2,150,000	3,155,000
Total Enterprise Funds	-	-	9,136,500	-	-	31,500	-	14,217,000	23,385,000
<u>Internal Service Funds</u>									
Equipment Fund	-	-	461,000	-	-	200,000	-	489,000	1,150,000
IT Services Fund	-	-	518,000	-	-	-	-	-	518,000
PW Operations Fund	-	-	2,932,000	-	35,000	-	-	320,000	3,287,000
Facility Maintenance Fund	-	-	85,000	-	-	-	-	363,000	448,000
Total Internal Service Funds	-	-	3,996,000	-	35,000	200,000	-	1,172,000	5,403,000
TOTAL - ALL FUNDS	2,100,000	2,297,000	17,805,500	217,000	614,000	1,337,500	-	18,750,000	43,121,000

SUMMARY OF FUND EXPENDITURES

FUND	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL APPROP.	UNAPPROP. BALANCE	TOTAL EXPENDITURES
Total General Fund	6,560,000	2,012,000	-	-	-	1,109,000	9,681,000	1,000,000	10,681,000
<u>Special Revenue Funds</u>									
Community Development	-	857,000	-	276,000	-	192,000	1,325,000	-	1,325,000
Community Enhancement	-	57,200	-	-	-	9,800	67,000	-	67,000
Streets	558,000	633,000	585,000	60,000	-	424,000	2,260,000	-	2,260,000
Total Special Revenue Funds	558,000	1,547,200	585,000	336,000	-	625,800	3,652,000	-	3,652,000
<u>SDC Funds</u>									
Streets SDC	-	750,000	800,000	-	-	-	1,550,000	-	1,550,000
Water SDC	-	400,000	515,000	-	-	-	915,000	-	915,000
Sewer SDC	-	785,000	785,000	-	-	-	1,570,000	-	1,570,000
Storm SDC	-	180,000	180,000	-	-	-	360,000	-	360,000
Parks SDC	-	50,000	480,000	-	-	-	530,000	-	530,000
<u>Enterprise Funds</u>									
Water	987,000	1,906,500	375,000	500,000	-	3,722,500	7,491,000	750,000	8,241,000
Sewer	1,040,000	2,042,000	200,000	527,000	-	2,505,000	6,314,000	750,000	7,064,000
Storm	516,000	833,000	150,000	-	-	1,156,000	2,655,000	500,000	3,155,000
Total Enterprise Funds	2,543,000	6,946,500	3,485,000	1,027,000	-	7,383,500	21,385,000	2,000,000	23,385,000
<u>Internal Service Funds</u>									
Equipment	273,000	338,500	35,000	-	-	503,500	1,150,000	-	1,150,000
IT Services	140,000	340,000	-	-	-	38,000	518,000	-	518,000
Public Works Operations	2,826,000	440,000	-	-	-	21,000	3,287,000	-	3,287,000
Maintenance Fund	-	-	448,000	-	-	-	448,000	-	448,000
Total Internal Service Funds	3,239,000	1,118,500	483,000	-	-	562,500	5,403,000	-	5,403,000
TOTAL - ALL FUNDS	12,900,000	11,624,200	4,553,000	1,363,000	-	9,680,800	40,121,000	3,000,000	43,121,000

GENERAL FUND RESOURCES SUMMARY

Resource Allocation Summary	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
Local Taxes	1,751,125	1,846,810	1,920,000	2,000,000	2,000,000	2,000,000
Intergovernmental	628,302	616,985	663,000	647,000	647,000	647,000
Grants	26,707	19,558	145,000	-	-	-
Charges for Services	3,381,531	3,478,832	3,991,000	4,671,000	4,671,000	4,671,000
Licenses, Permits, Fees	536,977	900,736	623,000	579,000	579,000	579,000
Fines	358,604	415,328	275,000	217,000	217,000	217,000
Miscellaneous Revenue	283,851	453,503	282,000	367,000	367,000	367,000
Transfers	-	242,341	-	-	-	-
Fund Balance Available	2,001,302	2,181,542	2,500,000	2,200,000	2,200,000	2,200,000
TOTAL RESOURCES	8,968,399	10,155,636	10,399,000	10,681,000	10,681,000	10,681,000

RESOURCES	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
LOCAL TAXES						
Property Tax Revenue	1,716,982	1,793,319	1,875,000	1,970,000	1,970,000	1,970,000
Previously Levied Tax	34,143	53,491	45,000	30,000	30,000	30,000
TOTAL LOCAL TAXES	1,751,125	1,846,810	1,920,000	2,000,000	2,000,000	2,000,000
INTERGOVERNMENTAL						
Cigarette Tax	16,260	10,179	18,000	15,000	15,000	15,000
Alcohol Bev. Tax	208,298	212,273	240,000	240,000	240,000	240,000
Revenue Sharing	133,320	136,181	140,000	140,000	140,000	140,000
Cannabis Tax	190,175	148,643	110,000	100,000	100,000	100,000
Intergovernmental Revenue	64,290	102,709	140,000	145,000	145,000	145,000
Columbia City Permits	15,959	7,001	15,000	7,000	7,000	7,000
TOTAL INTERGOVERNMENTAL	628,302	616,985	663,000	647,000	647,000	647,000
GRANTS						
Grant - General	-	-	5,000	-	-	-
Grant - Police	1,707	2,858	-	-	-	-
Grant - Recreation	25,000	500	120,000	-	-	-
Grant - Parks	-	16,200	20,000	-	-	-
TOTAL GRANTS	26,707	19,558	145,000	-	-	-
CHARGES FOR SERVICES						
Dockside Services	21,830	8,100	20,000	15,000	15,000	15,000
Rents	3,000	250	-	-	-	-
Recreation Utility Fee	-	-	160,000	165,000	165,000	165,000
In Lieu of Franchise Fees	901,288	843,316	925,000	970,000	970,000	970,000
General Fund Support Services	1,562,581	1,862,000	2,036,000	2,646,000	2,646,000	2,646,000
Franchise Tax	892,832	765,167	850,000	875,000	875,000	875,000
TOTAL CHARGES FOR SERVICES	3,381,531	3,478,832	3,991,000	4,671,000	4,671,000	4,671,000

GENERAL FUND RESOURCES SUMMARY

RESOURCES	2017-18 Actual	2018-19 Adopted	2019-20 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
LICENSES, PERMITS, FEES						
Business License	128,584	138,868	135,000	120,000	120,000	120,000
Building Permits	87,142	276,333	140,000	160,000	160,000	160,000
Building Admin Fee	18,258	19,064	22,000	20,000	20,000	20,000
Plumbing Permits	25,579	35,939	24,000	40,000	40,000	40,000
Mechanical Permits	30,152	19,385	22,000	20,000	20,000	20,000
Plan Review Fees	218,170	312,029	160,000	130,000	130,000	130,000
Non-resident library card fees	7,101	7,574	8,000	5,000	5,000	5,000
Lien Searches	3,588	9,308	9,000	9,000	9,000	9,000
Park Rental Fees	-	10,143	9,000	5,000	5,000	5,000
Planning Fees	4,074	4,983	30,000	25,000	25,000	25,000
Police Training Fee	12,852	11,813	14,000	10,000	10,000	10,000
Recreation Revenue	1,477	55,298	50,000	35,000	35,000	35,000
TOTAL LICENSES, PERMITS, FEES	536,977	900,736	623,000	579,000	579,000	579,000
FINES						
Fines- Library	11,340	7,822	10,000	7,000	7,000	7,000
Fines	347,264	407,507	265,000	210,000	210,000	210,000
TOTAL FINES	358,604	415,328	275,000	217,000	217,000	217,000
MISCELLANEOUS						
Interest Earnings	199,592	383,767	220,000	330,000	330,000	330,000
Youth Council Revenue	-	436	-	-	-	-
Miscellaneous - Parks	13,732	1,879	10,000	5,000	5,000	5,000
Miscellaneous - Police	14,800	10,967	10,000	5,000	5,000	5,000
Miscellaneous - General	19,897	15,691	15,000	5,000	5,000	5,000
Insurance Proceeds	21,859	23,421	20,000	15,000	15,000	15,000
Donation- Parks	6,500	5,070	-	-	-	-
Reimbursement - Courts	7,470	10,223	7,000	7,000	7,000	7,000
Locken Donation	-	2,051	-	-	-	-
TOTAL MISCELLANEOUS	283,851	453,503	282,000	367,000	367,000	367,000
TRANSFERS	-	242,341	-	-	-	-
FUND BALANCE AVAILABLE	2,001,302	2,181,542	2,500,000	2,200,000	2,200,000	2,200,000
TOTAL RESOURCES	8,968,399	10,155,636	10,399,000	10,681,000	10,681,000	10,681,000

General Fund Summary

	2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
RESOURCES	Actual	Actual	Adopted	Proposed	Approved	Adopted
TOTAL GENERAL FUND REVENUE	6,967,097	7,731,753	7,899,000	8,481,000	8,481,000	8,481,000
TRANSFERS	-	242,341	-	-	-	-
FUND BALANCE AVAILABLE	2,001,302	2,181,542	2,500,000	2,200,000	2,200,000	2,200,000
TOTAL RESOURCES	8,968,399	10,155,636	10,399,000	10,681,000	10,681,000	10,681,000
EXPENDITURES	2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
	Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES						
Dept 701 Administration	317,855	379,451	417,000	467,000	467,000	467,000
Dept 702 City Recorder	229,246	233,447	253,000	256,000	256,000	256,000
Dept 703 Council	54,053	56,209	60,000	60,000	60,000	60,000
Dept 704 Court	205,330	190,008	158,000	195,000	195,000	195,000
Dept 705 Police	2,391,915	2,645,485	3,067,000	3,354,000	3,354,000	3,354,000
Dept 706 Library	473,828	508,191	550,000	575,000	575,000	575,000
Dept 707 Finance	595,359	588,999	616,500	585,000	585,000	585,000
Dept 708 Parks	182,675	187,557	190,000	296,000	296,000	296,000
Dept 709 Recreation	3,707	86,771	159,000	206,000	206,000	206,000
Dept 710 Planning	201,285	221,267	247,000	289,000	289,000	289,000
Dept 711 Building	237,575	234,106	264,000	277,000	277,000	277,000
Dept 715 General Services	-	66,222	50,000	-	-	-
TOTAL PERSONNEL SERVICES	4,892,830	5,397,712	6,031,500	6,560,000	6,560,000	6,560,000
MATERIALS & SERVICES						
Dept 701 Administration	47,832	54,867	51,000	56,000	56,000	56,000
Dept 702 City Recorder	52,487	48,870	48,000	61,000	61,000	61,000
Dept 703 Council	41,263	52,371	63,000	44,000	44,000	44,000
Dept 704 Court	154,182	288,291	220,000	230,000	230,000	230,000
Dept 705 Police	378,956	441,620	438,000	465,000	465,000	465,000
Dept 706 Library	173,742	159,277	175,000	280,000	280,000	280,000
Dept 707 Finance	233,385	236,901	226,500	260,000	260,000	260,000
Dept 708 Parks	132,150	125,982	147,000	161,000	161,000	161,000
Dept 709 Recreation	8,840	51,143	45,000	61,000	61,000	61,000
Dept 710 Planning	48,581	51,580	65,000	85,000	85,000	85,000
Dept 711 Building	59,803	128,050	62,000	61,000	61,000	61,000
Dept 715 General Services	220,613	368,220	290,000	248,000	248,000	248,000
TOTAL MATERIALS & SERVICES	1,551,834	2,007,171	1,830,500	2,012,000	2,012,000	2,012,000
TRANSFERS						
Dept 715 Transfers	300,000	712,051	-	-	-	-
CONTINGENCY						
Dept 715 Contingency	-	-	1,000,000	1,109,000	1,109,000	1,109,000
UNAPPROPRIATED FUND BALANCE						
Dept 715 Unapp. Fund Balance	-	-	1,537,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES	6,744,663	8,116,935	10,399,000	10,681,000	10,681,000	10,681,000



The following pages show each General Fund Department's detailed budget.

Administrative Services Department

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

PERFORMANCE MEASUREMENTS	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Publication of Quarterly Gazette	4 of 4	4 of 4	4 of 4	4 of 4	4 of 4	4 of 4
Press Releases	43	27	32	40	38	33
Website, Twitter, Facebook Contacts	570	426	507	611	608	1,374
Business Licenses Issued	940	946	1,012	1,055	1,057	1,080

ADMINISTRATION DEPARTMENT EXPENDITURES	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONNEL SERVICES						
100-701-51001 Regular Wages	204,230	241,121	253,000	294,000	294,000	294,000
100-701-51004 Overtime	2,330	3,471	2,500	10,000	10,000	10,000
100-701-51005 Health Dental Benefits	43,188	57,011	62,000	45,500	45,500	45,500
100-701-51006 VEBA	1,560	1,560	2,500	3,000	3,000	3,000
100-701-51007 Retirement	48,870	56,151	73,000	86,000	86,000	86,000
100-701-51008 FICA	15,487	17,531	21,000	24,000	24,000	24,000
100-701-51009 Workers Comp	547	576	500	1,000	1,000	1,000
100-701-51011 Longevity Pay	690	860	500	1,000	1,000	1,000
100-701-51012 Certification & Incentive	495	675	1,000	1,500	1,500	1,500
100-701-51014 Disability Life Ins	457	496	1,000	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	317,855	379,451	417,000	467,000	467,000	467,000
MATERIALS & SERVICES						
100-701-52004 Office Supplies	1,445	324	500	1,000	1,000	1,000
100-701-52005 Small Equipment	790	-	1,000	-	-	-
100-701-52010 Telephone	648	420	1,000	1,000	1,000	1,000
100-701-52016 Insurance - General	3,475	-	-	-	-	-
100-701-52018 Professional Development	7,294	7,273	10,000	6,000	6,000	6,000
100-701-52019 Professional Services	19,551	25,452	15,000	10,000	10,000	10,000
100-701-52026 Equipment Fund Charges	294	850	500	-	-	-
100-701-52027 IT Fund Charges	7,000	8,000	11,000	25,000	25,000	25,000
100-701-52040 Communications	7,335	12,549	12,000	13,000	13,000	13,000
TOTAL MATERIALS & SERVICES	47,832	54,867	51,000	56,000	56,000	56,000
TOTAL EXPENDITURES	365,687	434,318	468,000	523,000	523,000	523,000

City Recorder Department

The City Recorder department provides administrative and technical support to the Mayor, City Council members, City Administrator, board and commission members and other City staff, as well as the public. The office handles a broad range of City functions which includes licensing and permitting, public records requests, records management, human resources, and website development and maintenance. The City Recorder serves as the Municipal Elections Officer.

PERFORMANCE MEASUREMENTS	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Public Records Requests Processed	166	165	173	173	170	192
Council Minutes Transcribed	53	53	51	54	52	59
Contracts Processed	34	61	55	46	55	50

CITY RECORDER DEPARTMENT EXPENDITURES	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONNEL SERVICES						
100-702-51001 Regular Wages	133,356	136,378	144,000	144,500	144,500	144,500
100-702-51005 Health Dental Benefits	39,273	39,056	42,500	41,000	41,000	41,000
100-702-51006 VEBA	960	960	1,000	2,000	2,000	2,000
100-702-51007 Retirement	42,776	43,803	52,500	52,500	52,500	52,500
100-702-51008 FICA	10,158	10,378	11,500	11,500	11,500	11,500
100-702-51009 Workers Comp	358	341	500	500	500	500
100-702-51011 Longevity Pay	1,500	1,750	-	2,500	2,500	2,500
100-702-51012 Certification & Incentive	480	440	500	1,000	1,000	1,000
100-702-51014 Disability Life Ins	384	340	500	500	500	500
TOTAL PERSONNEL SERVICES	229,246	233,447	253,000	256,000	256,000	256,000
MATERIALS & SERVICES						
100-702-52004 Office Supplies	218	652	500	500	500	500
100-702-52005 Small Equipment	2,005	80	1,500	1,500	1,500	1,500
100-702-52011 Public Information	5,843	8,999	7,000	7,000	7,000	7,000
100-702-52013 Memberships	235	-	500	500	500	500
100-702-52016 Insurance - General	6,679	-	-	-	-	-
100-702-52018 Professional Development	4,713	6,287	7,000	6,000	6,000	6,000
100-702-52019 Professional Services	12,913	12,712	15,000	15,000	15,000	15,000
100-702-52024 Miscellaneous	1,391	688	1,000	1,000	1,000	1,000
100-702-52026 Equipment Fund Charges	560	600	500	500	500	500
100-702-52027 IT Fund Charges	15,085	16,000	11,000	25,000	25,000	25,000
100-702-52028 Projects & Programs	2,845	2,852	4,000	4,000	4,000	4,000
TOTAL MATERIALS & SERVICES	52,487	48,870	48,000	61,000	61,000	61,000
TOTAL EXPENDITURES	281,732	282,316	301,000	317,000	317,000	317,000

City Council Department

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

PERFORMANCE MEASUREMENTS	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Set City Goals and Objectives	Yes	Yes	No	Yes	Yes	Yes
Conduct Annual Performance Reviews	5	5	5	3	5	5
Average Length of Council Work Sessions	x	x	99 Min	120 Min	150 Min	166 Min
Number of Public Forums and Hearings	11	11	8	9	9	17

CITY COUNCIL DEPARTMENT EXPENDITURES	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONNEL SERVICES						
100-703-51001 Regular Wages	50,124	52,129	55,000	55,000	55,000	55,000
100-703-51008 FICA	3,835	3,987	4,500	4,500	4,500	4,500
100-703-51009 Workers Comp	95	93	500	500	500	500
TOTAL PERSONNEL SERVICES	54,053	56,209	60,000	60,000	60,000	60,000
MATERIALS & SERVICES						
100-703-52004 Office Supplies	100	75	500	-	-	-
100-703-52011 Public Information	182	445	500	-	-	-
100-703-52018 Professional Development	14,103	23,457	20,000	10,000	10,000	10,000
100-703-52024 Miscellaneous	2,385	2,222	1,000	-	-	-
100-703-52027 IT Fund Charges	16,000	16,000	11,000	24,000	24,000	24,000
100-703-52041 Community Support Funds	8,493	10,172	30,000	10,000	10,000	10,000
TOTAL MATERIALS & SERVICES	41,263	52,371	63,000	44,000	44,000	44,000
TOTAL EXPENDITURES	95,316	108,580	123,000	104,000	104,000	104,000

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. Over the last 5 years, new criminal cases have steadily risen about 5% each year. In 2016, 367 criminal cases were filed compared to 352 cases in 2015. The City of St. Helens is somewhat unique compared to other municipalities in that it will process criminal cases of a less-serious manner instead of these cases being directed to Columbia County.

PERFORMANCE MEASUREMENTS	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Non-Traffic Misdemeanors	x	x	x	x	362	340
Non-Traffic Violations	x	x	x	x	20	44
Traffic Misdemeanors	x	x	x	x	109	130
Traffic Violations	x	x	x	x	622	756
Minicipal Code Misdemeanors	x	x	x	x	0	0
Ordinance Violations	x	x	x	x	5	16
Other (Parking & Misc.)	x	x	x	x	21	12

COURT DEPARTMENT EXPENDITURES	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONNEL SERVICES						
100-704-51001 Regular Wages	105,753	97,872	85,000	108,000	108,000	108,000
100-704-51004 Overtime	9,444	13,993	-	-	-	-
100-704-51005 Health Dental Benefits	49,482	40,147	38,000	42,000	42,000	42,000
100-704-51006 VEBA	1,632	1,432	2,000	2,500	2,500	2,500
100-704-51007 Retirement	27,889	24,572	24,000	31,000	31,000	31,000
100-704-51008 FICA	8,851	8,579	6,500	8,500	8,500	8,500
100-704-51009 Workers Comp	355	1,991	500	500	500	500
100-704-51011 Longevity Pay	960	810	1,000	1,000	1,000	1,000
100-704-51012 Certification & Incentive	551	310	500	1,000	1,000	1,000
100-704-51014 Disability Life Ins	413	301	500	500	500	500
TOTAL PERSONNEL SERVICES	205,330	190,008	158,000	195,000	195,000	195,000
MATERIALS & SERVICES						
100-704-52001 Operating Supplies	516	4,589	4,000	3,000	3,000	3,000
100-704-52004 Office Supplies	3,177	2,704	500	500	500	500
100-704-52005 Small Equipment	-	3,937	2,000	1,000	1,000	1,000
100-704-52018 Professional Development	496	1,112	2,000	-	-	-
100-704-52019 Professional Services	126,994	254,950	200,000	200,000	200,000	200,000
100-704-52027 IT Fund Charges	23,000	21,000	11,000	25,000	25,000	25,000
100-704-52042 Court Appointed Attorneys	-	-	500	500	500	500
TOTAL MATERIALS & SERVICES	154,182	288,291	220,000	230,000	230,000	230,000
TOTAL EXPENDITURES	359,512	478,299	378,000	425,000	425,000	425,000

Police Department

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

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

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

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

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

PERFORMANCE MEASUREMENTS	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Number of Sworn Officers	16	16	16	16	16	17
City Population	12,920	12,990	13,095	13,158	13,158	13,240
Sworn Officers Per Thousand	1.24	1.23	1.22	1.21	1.21	1.28
Annual Dispatch Activity	15,051	17,262	16,643	15,534	16,000	17,000
Annual Activity per Officer	941	1,079	1,040	971	1,000	1,000
Annual Case Numbers	1,574	1,823	1,574	1,501	1,600	1,400
Annual Case Numbers per Officer	98	114	98	93	100	82
Traffic Stops	1,807	2,431	1,809	2,048	2,200	2,500
Traffic Citations	424	555	578	584	600	600
Percent of Citations to Stops	23%	23%	32%	29%	25%	27
Number of Code Enforcement Officers	0	0	0.3	1	1	1

POLICE DEPARTMENT EXPENDITURES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Proposed	2019-20 Approved	2019-20 Adopted
PERSONNEL SERVICES							
100-705-51001	Regular Wages	1,168,415	1,343,602	1,475,000	1,552,000	1,552,000	1,552,000
100-705-51002	Part Time Wages	-	16,088	-	-	-	-
100-705-51004	Overtime	118,337	130,040	80,000	150,000	150,000	150,000
100-705-51005	Health Dental Benefits	375,588	390,598	476,000	474,000	474,000	474,000
100-705-51006	VEBA	16,752	19,564	27,000	31,500	31,500	31,500
100-705-51007	Retirement	410,657	420,153	576,000	658,000	658,000	658,000
100-705-51008	FICA	108,635	123,942	133,000	151,000	151,000	151,000
100-705-51009	Workers Comp	43,915	48,962	45,000	51,500	51,500	51,500
100-705-51010	Holiday Pay	28,148	23,235	35,000	33,000	33,000	33,000
100-705-51011	Longevity Pay	2,460	1,755	1,000	-	-	-
100-705-51012	Certification & Incentive	115,300	124,196	214,000	248,000	248,000	248,000
100-705-51013	Unemployment	245	-	-	-	-	-
100-705-51014	Disability Life Ins	3,463	3,349	5,000	5,000	5,000	5,000
TOTAL PERSONNEL SERVICES		2,391,915	2,645,485	3,067,000	3,354,000	3,354,000	3,354,000
MATERIALS & SERVICES							
100-705-52001	Operating Supplies	48,031	72,124	45,000	65,500	65,500	65,500
100-705-52002	Personnel Uniforms Equipment	19,092	15,087	23,000	20,000	20,000	20,000
100-705-52003	Utilities	9,437	10,291	10,000	10,000	10,000	10,000
100-705-52004	Office Supplies	2,671	6,979	7,500	5,000	5,000	5,000
100-705-52005	Small Equipment	9,441	20,966	12,000	12,000	12,000	12,000
100-705-52006	Computer Maintenance	15,960	14,241	20,000	25,000	25,000	25,000
100-705-52009	Postage	511	404	500	500	500	500
100-705-52010	Telephone	18,281	15,861	20,000	16,000	16,000	16,000
100-705-52011	Public Information	260	268	1,000	1,000	1,000	1,000
100-705-52013	Memberships	1,170	848	1,500	-	-	-
100-705-52014	Recruiting Expenses	-	1,623	2,000	2,000	2,000	2,000
100-705-52018	Professional Development	19,741	13,036	20,000	17,000	17,000	17,000
100-705-52019	Professional Services	54,961	54,953	35,000	30,000	30,000	30,000
100-705-52022	Fuel/Oil	31,699	28,412	30,000	30,000	30,000	30,000
100-705-52023	Facility Maintenance	13,601	20,924	15,000	10,000	10,000	10,000
100-705-52024	Miscellaneous	1,835	5,553	5,000	3,000	3,000	3,000
100-705-52026	Equipment Fund Charges	53,000	104,365	125,000	130,000	130,000	130,000
100-705-52027	IT Fund Charges	70,000	51,000	50,000	74,000	74,000	74,000
100-705-52028	Projects & Programs	3,972	2,943	3,000	3,000	3,000	3,000
100-705-52043	CERT	662	392	2,000	-	-	-
100-705-52044	K9 Expense	1,130	1,351	3,000	3,000	3,000	3,000
100-705-52086	Firearms	3,503	-	7,500	8,000	8,000	8,000
TOTAL MATERIALS & SERVICES		378,956	441,620	438,000	465,000	465,000	465,000
TOTAL EXPENDITURES		2,770,872	3,087,105	3,505,000	3,819,000	3,819,000	3,819,000

Library Department

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

PERFORMANCE MEASUREMENTS	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Grant Dollars Awarded	66.3k	57.7k	60.1k	1.8k	9.5k	2.2k
Total Library Users	56,933	59,311	51,556	56,926	45,661	65,575
Outreach/Program Attendance	5,788	5,928	8,729	4,694	4,811	3,690
Circulation (Checkouts/Renewals)	109,120	115,483	112,395	92,093	87,499	76,000
Downloads - eBooks, Music	4,382	6,833	7,912	11,215	13,123	15,300
Volunteer Hours	1,116	813	511	857	678	525

LIBRARY DEPARTMENT EXPENDITURES	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONNEL SERVICES						
100-706-51001 Regular Wages	243,594	254,586	264,000	274,500	274,500	274,500
100-706-51002 Part Time Wages	58,768	72,125	77,500	75,000	75,000	75,000
100-706-51004 Overtime	83	90	-	2,000	2,000	2,000
100-706-51005 Health Dental Benefits	71,359	74,190	80,000	80,500	80,500	80,500
100-706-51006 VEBA	3,720	3,720	4,000	5,500	5,500	5,500
100-706-51007 Retirement	70,782	76,026	95,000	103,500	103,500	103,500
100-706-51008 FICA	22,938	24,657	26,500	28,500	28,500	28,500
100-706-51009 Workers Comp	559	560	1,000	1,000	1,000	1,000
100-706-51011 Longevity Pay	1,260	1,260	1,000	1,500	1,500	1,500
100-706-51012 Certification & Incentive	-	300	-	2,000	2,000	2,000
100-706-51014 Disability Life Ins	765	677	1,000	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	473,828	508,191	550,000	575,000	575,000	575,000
MATERIALS & SERVICES						
100-706-52003 Utilities	14,138	15,108	15,500	15,000	15,000	15,000
100-706-52004 Office Supplies	6,147	7,079	6,000	6,000	6,000	6,000
100-706-52005 Small Equipment	4,131	2,252	4,000	3,000	3,000	3,000
100-706-52006 Computer Maintenance	11,876	6,666	14,000	12,000	12,000	12,000
100-706-52018 Professional Development	5,697	5,056	5,000	3,000	3,000	3,000
100-706-52019 Professional Services	1,510	2,762	4,000	4,000	4,000	4,000
100-706-52023 Facility Maintenance	40,164	31,518	32,000	36,000	36,000	36,000
100-706-52024 Miscellaneous	1,556	494	1,000	500	500	500
100-706-52026 Equipment Fund Charges	73	100	-	-	-	-
100-706-52027 IT Fund Charges	34,500	31,000	30,000	127,500	127,500	127,500
100-706-52028 Projects & Programs	7,113	7,313	7,500	7,000	7,000	7,000
100-706-52031 Periodicals	2,942	2,921	1,500	1,500	1,500	1,500
100-706-52032 Digital Resources	7,186	9,715	12,000	12,000	12,000	12,000
100-706-52033 Printed Materials	27,227	27,366	31,000	32,000	32,000	32,000
100-706-52034 Visual Materials	5,546	5,379	6,500	6,500	6,500	6,500
100-706-52035 Audio Materials	3,937	4,547	5,000	5,000	5,000	5,000
100-706-52036 Makerspace	-	-	-	4,000	4,000	4,000
100-706-52037 Library of Things	-	-	-	5,000	5,000	5,000
TOTAL MATERIALS & SERVICES	173,742	159,277	175,000	280,000	280,000	280,000
TOTAL EXPENDITURES	647,570	667,468	725,000	855,000	855,000	855,000

Finance Department

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

PERFORMANCE MEASUREMENTS	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Unqualified Audit Report	Yes	Yes	Yes	Yes	Yes	Yes
GFOA Budget Certification	Yes	Yes	No	Yes	Yes	Yes
Avg # of days Qtrly Reports Issued	38	35	35	19	18	19
Physical Checks Printed	3,239	3,282	3,348	3,274	3,203	3,022

FINANCE DEPARTMENT EXPENDITURES	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONNEL SERVICES						
100-707-51001 Regular Employee Wages	346,439	347,003	352,000	345,000	345,000	345,000
100-707-51004 Overtime	374	2,424	-	-	-	-
100-707-51005 Health Dental Benefits	123,440	114,682	123,000	95,500	95,500	95,500
100-707-51006 VEBA	4,591	4,369	5,000	6,000	6,000	6,000
100-707-51007 Retirement	88,665	89,325	105,000	103,500	103,500	103,500
100-707-51008 FICA	26,340	26,605	27,000	27,000	27,000	27,000
100-707-51009 Workers Comp	948	889	1,000	1,000	1,000	1,000
100-707-51011 Longevity Pay	1,620	1,440	-	3,000	3,000	3,000
100-707-51012 Certification Incentive	1,826	1,351	2,000	2,500	2,500	2,500
100-707-51014 Disability Life Ins	1,117	910	1,500	1,500	1,500	1,500
TOTAL PERSONNEL SERVICES	595,359	588,999	616,500	585,000	585,000	585,000
MATERIALS & SERVICES						
100-707-52001 Operating Supplies	2,159	1,489	3,000	-	-	-
100-707-52004 Office Supplies	3,644	3,061	4,500	2,000	2,000	2,000
100-707-52008 Printing	1,989	487	1,000	1,000	1,000	1,000
100-707-52009 Postage	691	10,320	6,000	5,000	5,000	5,000
100-707-52011 Public Information	1,264	1,453	500	-	-	-
100-707-52018 Professional Development	8,065	9,294	20,000	3,000	3,000	3,000
100-707-52019 Professional Services	116,948	100,333	115,000	110,000	110,000	110,000
100-707-52020 Bank Service Fees	60,344	76,456	60,000	90,000	90,000	90,000
100-707-52026 Equipment Fund Charges	3,781	3,007	500	-	-	-
100-707-52027 IT Fund Charges	34,500	31,000	16,000	49,000	49,000	49,000
TOTAL MATERIALS & SERVICES	233,385	236,901	226,500	260,000	260,000	260,000
TOTAL EXPENDITURES	828,744	825,899	843,000	845,000	845,000	845,000

Parks Department

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

PARKS DEPARTMENT EXPENDITURES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONNEL SERVICES							
100-708-51001	Regular Employee Wages	100,611	102,564	106,000	150,500	150,500	150,500
100-708-51002	Part Time Wages	-	-	-	9,500	9,500	9,500
100-708-51004	Overtime	2,706	2,956	500	2,500	2,500	2,500
100-708-51005	Health Dental Benefits	31,097	33,607	38,500	60,000	60,000	60,000
100-708-51006	VEBA	972	1,401	1,500	3,500	3,500	3,500
100-708-51007	Retirement	30,619	30,641	34,000	49,000	49,000	49,000
100-708-51008	FICA	7,922	8,090	7,000	12,500	12,500	12,500
100-708-51009	Workers Comp	7,245	6,843	1,000	5,000	5,000	5,000
100-708-51011	Longevity Pay	1,007	947	500	1,000	1,000	1,000
100-708-51012	Certification Incentive	195	221	500	1,500	1,500	1,500
100-708-51014	Disability Life Ins	301	287	500	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES		182,675	187,557	190,000	296,000	296,000	296,000
MATERIALS & SERVICES							
100-708-52001	Operating Supplies	37,533	41,616	45,000	62,000	62,000	62,000
100-708-52003	Utilities	18,220	16,263	18,000	18,000	18,000	18,000
100-708-52018	Professional Development	1,002	2,333	2,000	2,000	2,000	2,000
100-708-52019	Professional Services	19,634	26,013	25,000	32,000	32,000	32,000
100-708-52022	Fuel/Oil	8,033	10,280	8,000	8,000	8,000	8,000
100-708-52023	Facility Maintenance	-	3,475	-	1,000	1,000	1,000
100-708-52026	Equipment Fund Charges	22,000	26,000	20,000	16,000	16,000	16,000
100-708-52027	IT Fund Charges	7,000	-	7,000	-	-	-
100-708-52046	Dock Services	3,689	-	5,000	5,000	5,000	5,000
100-708-52047	Marine Board	15,039	-	17,000	17,000	17,000	17,000
TOTAL MATERIALS & SERVICES		132,150	125,982	147,000	161,000	161,000	161,000
TOTAL EXPENDITURES		314,825	313,539	337,000	457,000	457,000	457,000

Recreation Department

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

RECREATION DEPARTMENT		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
EXPENDITURES		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES							
100-709-51001	Regular Employee Wages	2,121	25,014	68,000	81,500	81,500	81,500
100-709-51002	Part Time Wages	-	28,063	30,500	38,000	38,000	38,000
100-709-51003	Temp Wages	-	6,584	-	-	-	-
100-709-51004	Overtime	-	179	-	-	-	-
100-709-51005	Health Dental Benefits	871	12,650	30,000	38,000	38,000	38,000
100-709-51006	VEBA	17	239	500	1,000	1,000	1,000
100-709-51007	Retirement	509	8,827	20,000	34,500	34,500	34,500
100-709-51008	FICA	162	4,584	8,000	9,500	9,500	9,500
100-709-51009	Workers Comp	4	148	500	1,000	1,000	1,000
100-709-51011	Longevity Pay	-	180	500	1,000	1,000	1,000
100-709-51012	Certification Incentive	17	219	500	1,000	1,000	1,000
100-709-51014	Disability Life Ins	7	84	500	500	500	500
TOTAL PERSONNEL SERVICES		3,707	86,771	159,000	206,000	206,000	206,000
MATERIALS & SERVICES							
100-709-52001	Operating Supplies	-	3,446	2,000	2,000	2,000	2,000
100-709-52002	Personnel Uniforms Equipment	-	-	500	-	-	-
100-709-52003	Utilities	-	4,124	5,000	5,000	5,000	5,000
100-709-52004	Office Supplies	125	2,166	500	1,000	1,000	1,000
100-709-52005	Small Equipment	1,185	252	-	-	-	-
100-709-52007	Construction Supplies	-	37	-	-	-	-
100-709-52008	Printing	3,172	7,208	5,000	5,000	5,000	5,000
100-709-52009	Postage	1,665	-	-	-	-	-
100-709-52010	Telephone	173	1,057	1,000	1,000	1,000	1,000
100-709-52011	Intergovernmental Services	-	397	-	-	-	-
100-709-52012	Materials	-	4,289	-	-	-	-
100-709-52013	Memberships	-	234	-	500	500	500
100-709-52018	Professional Development	-	3,840	2,000	1,500	1,500	1,500
100-709-52019	Professional Services	1,678	13,864	5,000	3,000	3,000	3,000
100-709-52020	Bank Service Fees	-	118	-	3,000	3,000	3,000
100-709-52021	Equipment Maintenance	-	35	-	-	-	-
100-709-52022	Fuel/Oil	-	61	1,000	500	500	500
100-709-52023	Facility Maintenance	-	1,133	2,000	3,000	3,000	3,000
100-709-52024	Miscellaneous	40	3,239	-	-	-	-
100-709-52026	Equipment Fund Charges	-	-	6,000	7,500	7,500	7,500
100-709-52027	IT Fund Charges	-	-	11,000	25,000	25,000	25,000
100-709-52029	Projects & Programs	802	5,647	4,000	3,000	3,000	3,000
TOTAL MATERIALS & SERVICES		8,840	51,143	45,000	61,000	61,000	61,000
TOTAL EXPENDITURES		12,547	137,915	204,000	267,000	267,000	267,000

Planning Department

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

PERFORMANCE MEASUREMENTS	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Land Use Permits	97	76	85	97	91	120
Annexations	0	2	0	1	1	3

PLANNING DEPARTMENT EXPENDITURES	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONNEL SERVICES						
100-710-51001 Regular Employee Wages	133,963	147,695	160,000	184,000	184,000	184,000
100-710-51005 Health Dental Benefits	15,137	15,969	18,000	23,000	23,000	23,000
100-710-51006 VEBA	2,160	2,160	2,500	3,500	3,500	3,500
100-710-51007 Retirement	38,476	42,525	52,000	60,000	60,000	60,000
100-710-51008 FICA	10,249	11,321	13,000	14,500	14,500	14,500
100-710-51009 Workers Comp	356	357	500	500	500	500
100-710-51011 Longevity Pay	560	600	-	1,000	1,000	1,000
100-710-51012 Certification Incentive	-	300	-	1,500	1,500	1,500
100-710-51014 Disability Life Ins	384	340	1,000	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	201,285	221,267	247,000	289,000	289,000	289,000
MATERIALS & SERVICES						
100-710-52004 Office Supplies	35	131	500	500	500	500
100-710-52006 Computer Maintenance	1,510	2,230	3,000	3,000	3,000	3,000
100-710-52011 Public Information	6,971	5,142	3,000	8,000	8,000	8,000
100-710-52012 Materials	-	646	1,000	500	500	500
100-710-52013 Memberships	-	85	1,000	1,000	1,000	1,000
100-710-52018 Professional Development	4,072	2,718	4,000	4,000	4,000	4,000
100-710-52019 Professional Services	2,249	6,418	5,000	8,000	8,000	8,000
100-710-52024 Miscellaneous	271	169	500	500	500	500
100-710-52026 Equipment Fund Charges	5,700	6,000	5,500	6,000	6,000	6,000
100-710-52027 IT Fund Charges	12,773	11,000	11,000	13,000	13,000	13,000
100-710-52028 Projects & Programs	-	-	-	25,000	25,000	25,000
100-710-52029 CCET	15,000	15,000	15,000	-	-	-
100-710-52030 CLG Expenses	-	-	13,000	13,000	13,000	13,000
100-710-52087 Commission Stipend	-	2,040	2,500	2,500	2,500	2,500
TOTAL MATERIALS & SERVICES	48,581	51,580	65,000	85,000	85,000	85,000
TOTAL EXPENDITURES	249,866	272,847	312,000	374,000	374,000	374,000

Building Department

The Building Department ensures that all building within the City are safe for the occupants. The department is responsible for enforcement of State and City Codes related to new construction, alterations, and repairs. It provides for structural, mechanical plumbing, fire, grading work, and performs all required inspections related to both commercial and residential construction. The Building Official acts as a Code Enforcement Officer as necessary to ensure compliance with City building ordinances and codes.

PERFORMANCE MEASUREMENTS	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Code Enforcement	10	2	20	x	x	x
Res. SF Dwellings Permits Issued	22	16	34	22	13	8
Commercial Permits Issued	98	68	115	142	128	166
Total Permits Issued	309	364	328	406	410	381

BUILDING DEPARTMENT EXPENDITURES	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONNEL SERVICES						
100-711-51001 Regular Employee Wages	155,352	133,401	151,000	159,500	159,500	159,500
100-711-51004 Overtime	2,313	6,435	5,000	3,000	3,000	3,000
100-711-51005 Health Dental Benefits	33,751	42,191	44,000	48,000	48,000	48,000
100-711-51006 VEBA	890	1,560	1,500	2,500	2,500	2,500
100-711-51007 Retirement	26,062	35,393	45,000	46,500	46,500	46,500
100-711-51008 FICA	14,126	10,545	13,000	12,500	12,500	12,500
100-711-51009 Workers Comp	3,825	3,641	1,500	1,500	1,500	1,500
100-711-51011 Longevity Pay	600	600	1,000	1,000	1,000	1,000
100-711-51012 Certification Incentive	320	-	1,000	1,500	1,500	1,500
100-711-51014 Disability Life Ins	336	340	1,000	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	237,575	234,106	264,000	277,000	277,000	277,000
MATERIALS & SERVICES						
100-711-52004 Office Supplies	3,673	1,868	1,500	2,500	2,500	2,500
100-711-52010 Telephone	1,575	1,022	1,000	2,000	2,000	2,000
100-711-52013 Memberships	-	395	500	500	500	500
100-711-52015 Intergovernmental Services	-	86,138	22,000	15,000	15,000	15,000
100-711-52018 Professional Development	2,200	2,657	2,000	3,500	3,500	3,500
100-711-52019 Professional Services	35,324	13,970	18,000	18,000	18,000	18,000
100-711-52026 Equipment Fund Charges	5,530	6,000	6,000	6,000	6,000	6,000
100-711-52027 IT Fund Charges	11,500	16,000	11,000	13,500	13,500	13,500
TOTAL MATERIALS & SERVICES	59,803	128,050	62,000	61,000	61,000	61,000
TOTAL EXPENDITURES	297,378	362,156	326,000	338,000	338,000	338,000

General Services Department

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

GENERAL SERVICES EXPENDITURES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONNEL SERVICES							
100-715-51006	VEBA	-	66,222	50,000	-	-	-
MATERIALS & SERVICES							
100-715-52001	Operating Supplies	3,630	412	-	-	-	-
100-715-52003	Utilities	18,028	14,018	16,000	15,000	15,000	15,000
100-715-52004	Office Supplies	11,699	12,428	13,000	8,000	8,000	8,000
100-715-52005	Small Equipment	5,211	8,706	10,000	4,000	4,000	4,000
100-715-52016	Insurance - General	64,973	77,139	85,000	110,000	110,000	110,000
100-715-52018	Professional Development	596	128	-	-	-	-
100-715-52019	Professional Services	17,451	4,568	-	-	-	-
100-715-52021	Equipment Maintenance	3,296	6,774	8,000	5,000	5,000	5,000
100-715-52022	Fuel/Oil	-	506	5,000	1,000	1,000	1,000
100-715-52023	Facility Maintenance	79,512	90,716	50,000	85,000	85,000	85,000
100-715-52024	Miscellaneous	10,066	5,728	5,000	5,000	5,000	5,000
100-715-52049	Litigation Settlement	2,799	44,697	70,000	15,000	15,000	15,000
100-715-52085	City Property Taxes	3,353	2,400	3,000	-	-	-
100-715-52093	Police Incentive Program	-	100,000	25,000	-	-	-
TOTAL MATERIALS & SERVICES		220,613	368,220	290,000	248,000	248,000	248,000
TRANSFERS							
100-715-54001	Transfers	300,000	712,051	-	-	-	-
CONTINGENCY							
100-715-58001	Contingency	-	-	1,000,000	1,109,000	1,109,000	1,109,000
UNAPPROPRIATED FUND BALANCE							
100-715-59001	Unapp Fund Balance	-	-	1,537,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES		520,613	1,146,493	2,877,000	2,357,000	2,357,000	2,357,000

SPECIAL REVENUE FUNDS



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

Community Development

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

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

Community Enhancement

This fund is used for specific-use donations, grants and revenue for specific departments and program that the City operates. The following departments are designated in this fund:

- General: There are no current funds in this department.
- Police: This was used for tracking of a grant that is closing out in 2020.
- Library: This is used for improvements and programming within the Library Department.
- ACC: This department is used by the Arts and Cultural Commission.
- Housing: This is a pass-through grant for housing. Any funds received are sent out to another agency.
- Youth: This department is used by the Youth Council.

Street Fund

This fund supports the City's street utility. The fund provides for the maintenance and repair of more than 52 miles of paved and unpaved streets, sidewalks and gutters as well as the maintenance of the City's traffic control and safety devices (street signage and striping). The Street Fund receives revenue primarily from the state motor fuel taxes. Additional significant revenue comes from State Grants, which is used for capital outlay projects (Street Improvements) around the City.

COMMUNITY DEVELOPMENT FUND



Community Development

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

- Economic Planning:

This department is used for multiple economic development efforts which include currently Urban Renewal, grant awards for economic development and Community Development Building grant expenses.

- Industrial Business Park:

This department is dedicated for expenses pertaining to the City’s new industrial park that is currently in the planning stages and is located on the old Boise property mill site. The city is planning to develop and parcel out this property to create an industrial business park to house potential incoming businesses.

- Riverfront:

This department is dedicated to efforts on the waterfront development located near City Hall.

- Forestry:

This department is dedicated to forestry management and logging operations managed by the City.

- Tourism:

This department is dedicated to the management of tourism in the City that include events such as Halloweentown.

Community Development Fund

COMMUNITY DEVELOPMENT FUND RESOURCES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
TAXES							
202-725-32002	Motel Hotel Tax	123,147	116,629	130,000	100,000	100,000	100,000
MISC REVENUE							
202-000-37004	Miscellaneous - General	81	7,953	5,000	-	-	-
202-000-37011	Cascade Lease Payments	300,000	300,000	300,000	300,000	300,000	300,000
202-000-37026	Property Taxes	242,979	110,397	125,000	110,000	110,000	110,000
202-000-37027	Business Park	-	-	-	120,000	120,000	120,000
202-724-37030	Timber	-	871,992	300,000	-	-	-
202-725-37050	Tourism	221,160	251,902	245,000	180,000	180,000	180,000
TOTAL MISC REVENUE		764,219	1,542,244	975,000	710,000	710,000	710,000
GRANTS							
202-000-33005	Grants	-	659,467	170,000	110,000	110,000	110,000
202-725-33005	Grants	20,000	-	-	-	-	-
TOTAL GRANTS		20,000	659,467	170,000	110,000	110,000	110,000
TRANSFERS							
202-000-38001	Transfers	660,000	-	-	-	-	-
202-725-38001	Transfers	-	240,000	-	-	-	-
TOTAL TRANSFERS		660,000	240,000	-	-	-	-
FUND BALANCE AVAILABLE							
202-000-39001	Fund Balance Available	141,640	253,966	1,000,000	405,000	405,000	405,000
202-725-39001	Fund Balance Available	98,641	255,134	-	-	-	-
TOTAL TRANSFERS		240,281	509,100	1,000,000	405,000	405,000	405,000
TOTAL RESOURCES		1,807,648	3,067,440	2,275,000	1,325,000	1,325,000	1,325,000

Community Development Fund

COMMUNITY DEVELOPMENT FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
EXPENDITURES		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES							
Dept 721	PS - Economic Planning	-	-	19,500	-	-	-
MATERIALS & SERVICES							
Dept 721	M&S - Economic Planning	83,763	424,431	325,000	233,000	233,000	233,000
Dept 722	M&S - Business Park	186,088	169,595	237,500	198,000	198,000	198,000
Dept 723	M&S - Riverfront	39,212	83,550	111,000	81,000	81,000	81,000
Dept 724	M&S - Timber	43,625	125,142	150,000	65,000	60,000	60,000
Dept 725	M&S - Tourism	491,455	435,586	375,000	280,000	280,000	280,000
TOTAL MATERIALS & SERVICES		844,143	1,238,304	1,198,500	857,000	852,000	852,000
DEBT SERVICE							
Dept 722	Boise \$3M Note	162,500	150,000	150,000	150,000	150,000	150,000
Dept 723	Veneer \$1M Note	124,749	124,749	130,000	126,000	126,000	126,000
TOTAL DEBT SERVICE		287,249	274,749	280,000	276,000	276,000	276,000
CAPITAL OUTLAY							
202-000-53001	Capital Outlay	450,796	-	-	-	-	-
TRANSFER							
202-000-57001	Transfers	-	350,000	-	-	-	-
202-725-57001	Transfers	-	240,000	-	-	-	-
TOTAL TRANSFERS		-	590,000	-	-	-	-
CONTINGENCY							
202-000-58001	Contingency	-	-	777,000	192,000	192,000	192,000
TOTAL EXPENDITURES		1,582,188	1,863,053	2,275,000	1,325,000	1,320,000	1,320,000

Community Development Fund

DEPT 721 - ECONOMIC PLANNING		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
EXPENDITURES		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES							
202-721-51001	Regular Employee Wages	-	-	10,000	-	-	-
202-721-51005	Health Dental Benefits	-	-	4,000	-	-	-
202-721-51006	VEBA	-	-	500	-	-	-
202-721-51007	Retirement	-	-	3,000	-	-	-
202-721-51008	FICA	-	-	1,000	-	-	-
202-721-51009	Workers Comp	-	-	500	-	-	-
202-721-51014	Disability Life Ins	-	-	500	-	-	-
TOTAL PERSONNEL SERVICES		-	-	19,500	-	-	-
MATERIALS & SERVICES							
202-721-52019	Professional Services	70,086	263,803	150,000	75,000	75,000	75,000
202-721-52025	GFSS Charge	-	-	-	40,000	40,000	40,000
202-721-52050	Community Wide Assessment	5,424	154,969	170,000	-	-	-
202-721-52051	Urban Renewal	2,105	2,734	5,000	8,000	8,000	8,000
202-721-52075	EPA Grant	6,147	-	-	-	-	-
202-721-52096	CDBG Grant Expenses	-	2,924	-	110,000	110,000	110,000
TOTAL MATERIALS & SERVICES		83,763	424,431	325,000	233,000	233,000	233,000
TOTAL - ECONOMIC PLANNING		83,763	424,431	344,500	233,000	233,000	233,000

DEPT 722 - BUSINESS PARK		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
EXPENDITURES		Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES							
202-722-52003	Utilities	759	899	500	1,000	1,000	1,000
202-722-52016	Insurance - General	8,494	-	-	-	-	-
202-722-52019	Professional Services	37,625	35,770	100,000	75,000	75,000	75,000
202-722-52023	Facility Maintenance	6,690	4,822	2,000	2,000	2,000	2,000
202-722-52053	Property Taxes	124,733	118,748	125,000	110,000	110,000	110,000
202-722-52054	Offshore Lease	7,787	9,357	10,000	10,000	10,000	10,000
TOTAL MATERIALS & SERVICES		186,088	169,595	237,500	198,000	198,000	198,000
DEBT SERVICE							
202-722-55001	Principal	162,500	150,000	150,000	150,000	150,000	150,000
TOTAL - BOISE WP PROPERTY		348,588	319,595	387,500	348,000	348,000	348,000

Community Development Fund

DEPT 723 - RIVERFRONT		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
EXPENDITURES		Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES							
202-723-52016	Insurance - General	6,177	-	-	-	-	-
202-723-52019	Professional Services	32,272	78,270	100,000	75,000	75,000	75,000
202-723-52023	Facility Maintenance	762	5,280	6,000	1,000	1,000	1,000
202-723-52054	Offshore Lease	-	-	5,000	5,000	5,000	5,000
TOTAL MATERIALS & SERVICES		39,212	83,550	111,000	81,000	81,000	81,000
DEBT SERVICE							
202-723-55001	Principal	88,728	92,731	100,000	102,000	102,000	102,000
202-723-55002	Interest	36,021	32,018	30,000	24,000	24,000	24,000
TOTAL DEBT SERVICE		124,749	124,749	130,000	126,000	126,000	126,000
TOTAL - WATERFRONT PROPERTY		163,961	208,300	241,000	207,000	207,000	207,000
DEPT 724 - FORESTRY		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
EXPENDITURES		Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES							
202-724-52001	Operating Supplies	465	1,514	-	5,000	5,000	5,000
202-724-52019	Professional Services	43,161	123,628	150,000	60,000	60,000	60,000
TOTAL - FORESTRY		43,625	125,142	150,000	65,000	60,000	60,000
DEPT 725 - TOURISM		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
EXPENDITURES		Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES							
202-725-52003	Utilities	-	3,374	3,000	5,000	5,000	5,000
202-725-52011	Public Information	10,433	12,442	5,000	5,000	5,000	5,000
202-725-52019	Professional Services	167,177	147,126	125,500	135,000	135,000	135,000
202-725-52025	GFSS Charge	12,581	-	-	-	-	-
202-725-52026	Equipment Fund Charges	1,527	-	1,500	1,500	1,500	1,500
202-725-52028	Projects & Programs	299,736	272,644	240,000	133,500	133,500	133,500
TOTAL MATERIALS & SERVICES		491,455	435,586	375,000	280,000	280,000	280,000
TRANSFERS							
202-725-54001	Transfers	-	240,000	-	-	-	-
TOTAL - TOURISM		491,455	675,586	375,000	280,000	280,000	280,000

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COMMUNITY ENHANCEMENT FUND



Community Enhancement

This fund is used for specific-use donations, grants and revenue for specific departments and program that the City operates. The following departments are designated in this fund:

- General: There are no current funds in this department.
- Police: This was used for tracking of a grant that is closing out in 2020.
- Library: This is used for improvements and programming within the Library Department.
- ACC: This department is used by the Arts and Cultural Commission.
- Housing: This is a pass-through grant for housing. Any funds received are sent out to another agency.
- Youth: This department is used by the Youth Council.

Community Enhancement Fund

RESOURCES	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
CHARGES FOR SERVICES						
203-716-34024 PW Projects for Public Art	2,750	-	-	-	-	-
203-718-34028 Youth Council Sales	1,739	26	500	500	500	500
203-706-34023 Room Rental Fee	563	1,331	1,500	1,500	1,500	1,500
TOTAL CHARGES FOR SERVICES	5,051	1,357	2,000	2,000	2,000	2,000
INTERGOVERNMENTAL REVENUE						
203-705-33005 Grants - Police	109,664	71,454	50,000	-	-	-
203-706-33005 Grants - Library	1,904	1,873	20,000	-	-	-
203-706-33012 Grants - LSTA Union Catalog	-	16,261	-	-	-	-
203-706-33013 Grants - LSTA Refresh Youth	-	2,491	-	-	-	-
203-706-33014 Grants - STEM	-	20,000	-	-	-	-
203-717-33005 Grants - Transitional Housing	21,532	8,764	20,000	20,000	20,000	20,000
TOTAL INTERGOVERNMENTAL REVENUE	133,101	120,843	90,000	20,000	20,000	20,000
MISC REVENUE						
203-000-37007 Miscellaneous - General	-	-	-	10,000	10,000	10,000
203-705-37011 Donations - Police	2,035	1,500	5,000	-	-	-
203-705-37024 Donations - Donut Day	-	3,644	-	-	-	-
203-706-37014 Donations - Library	5,578	5,185	2,000	2,000	2,000	2,000
203-706-37017 Donations - Ukulele Club	350	909	1,000	1,000	1,000	1,000
203-716-37018 Donations - ACC	4,065	3,650	2,000	1,000	1,000	1,000
203-718-37014 Donations - Youth Council	157	-	-	-	-	-
TOTAL MISC REVENUE	12,185	14,888	10,000	14,000	14,000	14,000
FUND BALANCE AVAILABLE						
203-000-39001 Fund Balance Available	-	-	(16,443)	-	-	-
203-705-39001 Fund Balance Available - Police	32,599	32,599	32,599	19,000	19,000	19,000
203-706-39001 Fund Balance Available - Library	8,223	7,710	7,710	2,500	2,500	2,500
203-716-39001 Fund Balance Available - Art	40,884	14,294	14,294	9,000	9,000	9,000
203-718-39001 Fund Balance Available - Youth	-	-	0	500	500	500
TOTAL FUND BALANCE AVAILABLE	81,706	54,603	38,160	31,000	31,000	31,000
TOTAL RESOURCES	232,043	191,691	140,160	67,000	67,000	67,000

EXPENDITURES	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
MATERIALS & SERVICES						
Dept 000 - General Materials & Services Total	-	-	-	-	-	-
Dept 705 - PD Materials & Services Total	113,828	73,891	73,000	19,000	19,000	19,000
Dept 706 - Libr. Materials & Services Total	2,324	36,051	41,500	7,200	7,200	7,200
Dept 716 - ACC Materials & Services Total	39,612	2,884	8,000	10,000	10,000	10,000
Dept 717 - Housing Materials & Services Total	21,532	7,280	20,000	20,000	20,000	20,000
Dept 718 - Youth Materials & Services Total	144	826	-	1,000	1,000	1,000
TOTAL MATERIALS & SERVICES	177,440	120,932	142,500	57,200	57,200	57,200
203-000-54001 Transfers	-	32,599	-	-	-	-
203-000-58001 Contingency	-	-	-	9,800	9,800	9,800
TOTAL EXPENDITURES	177,440	153,531	142,500	67,000	67,000	67,000

Community Enhancement Fund

POLICE DEPARTMENT		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
EXPENDITURES		Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES							
203-705-52028	Projects & Programs	5,724	752	8,000	19,000	19,000	19,000
203-705-52028	PD Reserve Officer Expenses	-	1,261	10,000	-	-	-
203-705-52028	CCT - Contract Personnel	105,802	70,053	50,000	-	-	-
203-705-52028	CCT - Travel Equip Other	2,302	1,826	5,000	-	-	-
TOTAL MATERIALS & SERVICES		113,828	73,891	73,000	19,000	19,000	19,000
TOTAL EXPENDITURES		113,828	73,891	73,000	19,000	19,000	19,000

LIBRARY DEPARTMENT		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
EXPENDITURES		Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES							
203-706-52028	Projects & Programs	375	64	6,500	7,200	7,200	7,200
203-706-52077	Ready to Read	1,574	1,873	2,000	-	-	-
203-706-52078	Donation Expense	-	3,916	5,000	-	-	-
203-706-52079	CCC Library Expense	375	2,851	-	-	-	-
203-706-52090	LSTA Union Grant Exp	-	18,216	5,000	-	-	-
203-706-52091	LSTA Refresh Grant Exp	-	2,491	2,000	-	-	-
203-706-52092	Ukulele Exp	-	779	1,000	-	-	-
203-706-52094	STEM Grant Personnel Exp	-	(1,585)	10,000	-	-	-
203-706-52095	STEM Grant Materials Exp	-	7,446	10,000	-	-	-
TOTAL MATERIALS & SERVICES		2,324	36,051	41,500	7,200	7,200	7,200
TOTAL EXPENDITURES		2,324	36,051	41,500	7,200	7,200	7,200

ARTS & CULTURAL COMMISSION		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
EXPENDITURES		Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES							
203-716-52011	Public Information	-	205	-	-	-	-
203-716-52028	Projects & Programs	4,250	1,680	8,000	10,000	10,000	10,000
203-716-52069	Summer Arts in the Park	200	880	-	-	-	-
203-716-52070	Maintenance of Public Art	420	-	-	-	-	-
203-716-52071	Administration & Marketing	206	119	-	-	-	-
203-716-52073	Free Art & Craft Workshops	350	-	-	-	-	-
203-716-52075	Gateway Project - Phase 2	34,187	-	-	-	-	-
TOTAL MATERIALS & SERVICES		39,612	2,884	8,000	10,000	10,000	10,000
TOTAL EXPENDITURES		39,612	2,884	8,000	10,000	10,000	10,000

Community Enhancement Fund

TRANSITIONAL HOUSING EXPENDITURES	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
MATERIALS & SERVICES						
203-717-52028 Projects & Programs	21,532	7,280	20,000	20,000	20,000	20,000
TOTAL EXPENDITURES	21,532	7,280	20,000	20,000	20,000	20,000

YOUTH COUNCIL EXPENDITURES	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
MATERIALS & SERVICES						
203-718-52028 Projects & Programs	144	826	-	1,000	1,000	1,000
TOTAL EXPENDITURES	144	826	-	1,000	1,000	1,000

STREET FUND



Street Fund

This fund supports the City's street utility. The fund provides for the maintenance and repair of more than 52 miles of paved and unpaved streets, sidewalks and gutters as well as the maintenance of the City's traffic control and safety devices (street signage and striping). The Street Fund receives revenue primarily from the state motor fuel taxes. Additional significant revenue comes from State Grants, which is used for capital outlay projects (Street Improvements) around the City.

Street Fund

STREET FUND RESOURCES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
INTERGOVERNMENTAL							
205-000-33008	Motor Vehicle Tax	839,703	964,287	1,000,000	1,050,000	1,050,000	1,050,000
205-000-33009	State Grants	307,536	-	415,000	450,000	450,000	450,000
205-000-33010	Street Sidewalk Development	18,268	17,680	15,000	20,000	20,000	20,000
TOTAL INTERGOVERNMENTAL		1,165,506	981,967	1,430,000	1,520,000	1,520,000	1,520,000
MISCELLANEOUS							
205-000-37001	Interest	-	7,000	5,000	5,000	5,000	5,000
205-000-37004	Miscellaneous	80,803	61,815	2,000	1,000	1,000	1,000
205-000-37030	Rental House Revenue	8,525	6,975	9,000	9,000	9,000	9,000
TOTAL MISCELLANEOUS		89,328	75,790	16,000	15,000	15,000	15,000
TRANSFERS							
205-000-38001	Transfers	-	-	117,600	-	-	-
FUND BALANCE AVAILABLE							
205-000-39001	Fund Balance Available	887,076	833,587	1,000,000	725,000	725,000	725,000
TOTAL RESOURCES		2,141,910	1,891,345	2,563,600	2,260,000	2,260,000	2,260,000
EXPENDITURES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONNEL SERVICES							
205-000-51016	PW Support Service Charge	400,000	404,000	461,500	558,000	558,000	558,000
MATERIALS & SERVICES							
205-000-52001	Operating Supplies	35,956	57,247	45,000	70,000	70,000	70,000
205-000-52003	Utilities	21,617	45,149	45,000	46,000	46,000	46,000
205-000-52019	Professional Services	17,939	43,485	30,000	30,000	30,000	30,000
205-000-52025	GFSS Fund Charges	144,652	197,000	255,000	313,000	313,000	313,000
205-000-52026	Equipment Fund Charges	95,042	97,000	125,000	125,000	125,000	125,000
205-000-52027	IT Fund Charges	-	-	7,000	13,500	13,500	13,500
205-000-52028	Projects & Programs	-	-	2,500	-	-	-
205-000-52060	Lease	2,869	1,618	-	2,500	2,500	2,500
205-000-52063	PW Operation Fund Charges	36,000	94,000	58,000	33,000	33,000	33,000
TOTAL MATERIALS & SERVICES		354,074	535,499	567,500	633,000	633,000	633,000
CAPITALY OUTLAY							
205-000-053001	Capital Outlay	494,775	146,063	440,000	585,000	585,000	585,000
DEBT SERVICE							
205-000-055001	Principle	42,320	61,991	44,500	45,500	45,500	45,500
205-000-055002	Interest	17,154	-	15,500	14,500	14,500	14,500
TOTAL DEBT SERVICE		59,474	61,991	60,000	60,000	60,000	60,000
CONTINGENCY							
205-000-058001	Contingency	-	-	534,600	424,000	424,000	424,000
UNAPPROPRIATED FUND BALANCE							
205-000-059001	Unapp Fund Balance	-	-	500,000	-	-	-
TOTAL EXPENDITURES		1,308,323	1,147,553	2,563,600	2,260,000	2,260,000	2,260,000

SDC FUNDS



The City of St. Helens holds several System Development Charge Funds. These funds are most commonly referred to as SDC Funds, which fees assessed to new development, additions and changes of use. These fees are collected to help offset the impact that a project may have on the City's infrastructure of systems like storm, sanitary sewer, water, parks and recreation. System Development Charges may be updated on a yearly basis in response to inflation and updated master plans in Water, Sewer, Storm, Streets, and Parks. The City can use these funds for certain and identified projects in each system's Master Plan.

The City operates the following SDC Funds:

- Street System Development Charges
- Water System Development Charges
- Sewer System Development Charges
- Storm System Development Charges
- Parks System Development Charges

For the budget, the City will always appropriate all available funds to ensure the funding is available for when/if projects or opportunities come up throughout the year pending on development projects and grant funding.

Streets SDC Fund

STREETS SDC FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
RESOURCES		Actual	Actual	Adopted	Proposed	Approved	Adopted
CHARGES FOR SERVICES							
301-000-34008	SDC Charges	35,018	214,957	50,000	50,000	50,000	50,000
FUND BALANCE AVAILABLE							
301-000-39001	Fund Balance Available	1,010,857	1,040,041	1,240,000	1,500,000	1,500,000	1,500,000
TOTAL RESOURCES		1,045,875	1,254,998	1,290,000	1,550,000	1,550,000	1,550,000
<hr/>							
EXPENDITURES		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
		Actual	Actual	Adopted	Proposed	Approved	Adopted
MATERIALS & SERVICES							
301-000-52019	Professional Services	-	-	290,000	750,000	750,000	750,000
CAPITALY OUTLAY							
301-000-53001	Capital Outlay	-	-	1,000,000	800,000	800,000	800,000
TRANSFERS							
301-000-54001	Transfers	5,834	-	-	-	-	-
TOTAL EXPENDITURES		5,834	-	1,290,000	1,550,000	1,550,000	1,550,000



Water SDC Fund

WATER SDC FUND RESOURCES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
CHARGES FOR SERVICES							
302-000-34008	SDC Charges	55,897	73,809	50,000	75,000	75,000	75,000
FUND BALANCE AVAILABLE							
302-000-39001	Fund Balance Available	598,491	638,513	690,000	840,000	840,000	840,000
TOTAL RESOURCES		654,388	712,322	740,000	915,000	915,000	915,000

EXPENDITURES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
MATERIALS & SERVICES							
302-000-52019	Professional Services	11,229	-	305,000	400,000	400,000	400,000
CAPITALY OUTLAY							
302-000-53001	Capital Outlay	-	3,172	435,000	515,000	515,000	515,000
TRANSFERS							
302-000-54001	Transfers	4,646	1,013	-	-	-	-
TOTAL EXPENDITURES		15,875	4,185	740,000	915,000	915,000	915,000



Sewer SDC Fund

SEWER SDC FUND RESOURCES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
CHARGES FOR SERVICES							
303-000-34008	SDC Charges	65,062	104,089	50,000	100,000	100,000	100,000
FUND BALANCE AVAILABLE							
303-000-39001	Fund Balance Available	1,147,249	1,202,372	1,266,000	1,470,000	1,470,000	1,470,000
TOTAL RESOURCES		1,212,311	1,306,461	1,316,000	1,570,000	1,570,000	1,570,000

EXPENDITURES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
MATERIALS & SERVICES							
303-000-52019	Professional Services	-	-	505,000	785,000	785,000	785,000
CAPITAL OUTLAY							
303-000-53001	Capital Outlay	-	-	811,000	785,000	785,000	785,000
TRANSFERS							
303-000-54001	Transfers	9,939	784	-	-	-	-
TOTAL EXPENDITURES		9,939	784	1,316,000	1,570,000	1,570,000	1,570,000



Storm SDC Fund

STORM SDC FUND RESOURCES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
CHARGES FOR SERVICES							
304-000-34008	SDC Charges	19,382	53,054	50,000	30,000	30,000	30,000
FUND BALANCE AVAILABLE							
304-000-27500	Fund Balance Available	180,617	198,681	248,000	330,000	330,000	330,000
TOTAL RESOURCES		199,999	251,735	298,000	360,000	360,000	360,000

EXPENDITURES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
MATERIALS & SERVICES							
304-000-52019	Professional Services	-	-	155,000	180,000	180,000	180,000
CAPITALY OUTLAY							
304-000-53001	Capital Outlay	-	-	143,000	180,000	180,000	180,000
TRANSFERS							
304-000-54001	Transfers	1,318	124	-	-	-	-
TOTAL EXPENDITURES		1,318	124	298,000	360,000	360,000	360,000



Parks SDC Fund

PARKS SDC FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
RESOURCES		Actual	Actual	Adopted	Proposed	Approved	Adopted
CHARGES FOR SERVICES							
305-000-34008	SDC Charges	24,128	52,248	25,000	50,000	50,000	50,000
FUND BALANCE AVAILABLE							
305-000-39001	Fund Balance Available	181,506	203,241	227,000	480,000	480,000	480,000
TOTAL RESOURCES		205,634	255,489	252,000	530,000	530,000	530,000

EXPENDITURES		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
MATERIALS & SERVICES		Actual	Actual	Adopted	Proposed	Approved	Adopted
305-000-52019	Professional Services	-	19,077	105,000	50,000	50,000	50,000
CAPITALY OUTLAY							
305-000-53001	Capital Outlay	-	17,819	147,000	480,000	480,000	480,000
TRANSFERS							
305-000-54001	Transfers	2,393	420	-	-	-	-
TOTAL EXPENDITURES		2,393	37,316	252,000	530,000	530,000	530,000



ENTERPRISE FUNDS



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

The City of St. Helens operates three Enterprise Funds:

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

WATER FUND**Water Fund**

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

Water Fund

Water Fund - Performance Measurements & Forecasting

<u>DEPARTMENT</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
PW - Water	Linear Feet of water Mains Replaced	300	1,022	520	1,000	600	1,135
PW - Water	Linear Feet of New Water Mains Constructed	0	0	218	600	2,555	9,228
PW - Water	Million Gallons of Water Filtered & Distributed	547	529	548	562	544	524
PW - Water	Miles of Water Lines Maintained	82	82	82	82	82	84

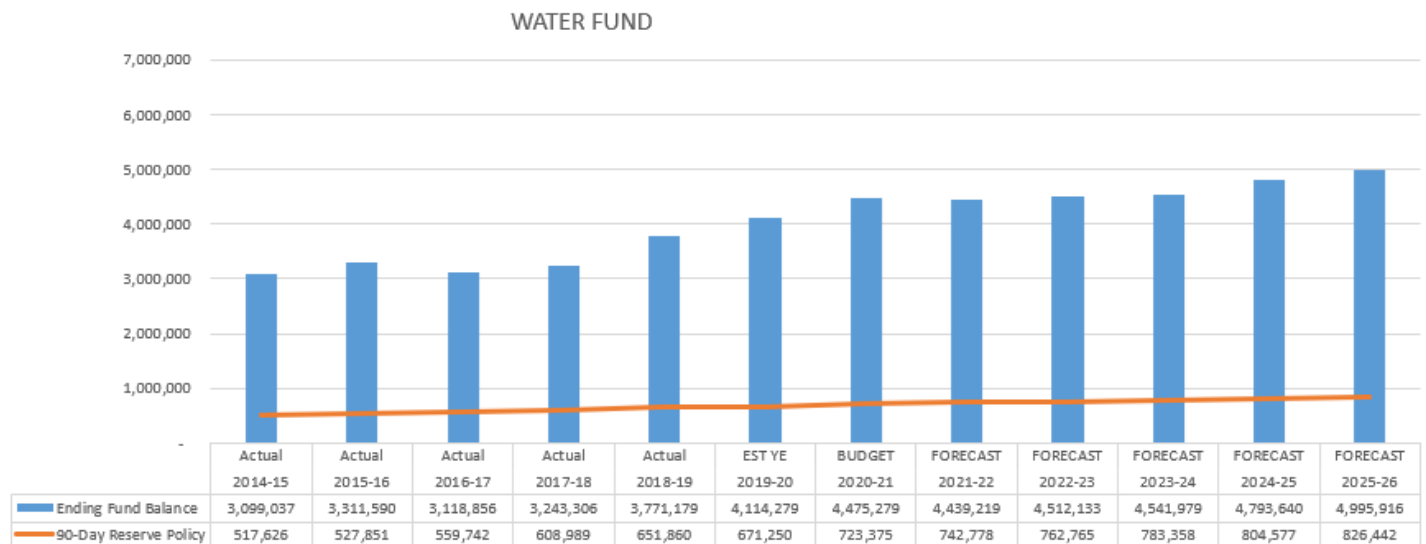
In this year’s budget, the City review and updated the personnel management in relation to the proportional charges for all enterprise funds. For example, a Utility Worker at the City is not solely paid out of the Water Fund. Their fully burdened rate (Salary + Benefits) are split amongst Water, Sewer and Storm Funds in regards to how much of their specific job is spent working in Water, Sewer and Storm. This process had not been updated in many years and therefore has changed/updated the forecasting models for all enterprise funds.

The City’s last Water Master Plan is an outdated document with old projects and does not include many projects that staff sees on the horizon. The City’s current plan is to create a new Water Master Plan after the completion of the Sewer & Storm Master Plans that are beginning this year. With the work of a new master plan for Water it will likely include more appropriate projects for future development and will likely use some of the available fund balance that is shown currently. Updated charges for services and system development charges will e updated with indexed increases each year to ensure that the City is holding adequate reserves for operations as well as future capital projects.

In the forecasting model shown below, the City is using the following assumptions:

- 1% growth rate in revenue.
- 4% overall increase in personnel services. AFSCME Union salary increases will likely range between 2-3% and insurance is budgeted at 5-7% increases.
- 2% materials and services budgeted increases.
- Capital Projects as shown in the Capital Improvement Plan for the next five years.
- Debt Service as scheduled and shown in the Debt Service section of the budget document.

The City, following GFOA Best Practices, has established a 90-day reserve policy which is represented by the orange line on the graph below. The blue bars are the water fund’s ending fund balance for each year.



Water Fund

WATER FUND - SUMMARY		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
RESOURCES		Actual	Actual	Adopted	Proposed	Approved	Adopted
CHARGES FOR SERVICES							
601-000-34007	Water Sales - Residential	2,206,952	2,394,189	2,600,000	2,600,000	2,600,000	2,600,000
601-000-34009	Late Reconnection Tamper Fees	145,060	177,249	175,000	175,000	175,000	175,000
601-000-34014	Connection Charge	10,005	9,600	6,000	5,000	5,000	5,000
601-000-34018	Collections	6,834	6,406	2,000	500	500	500
601-000-34022	Water Sales - Comm/Industrial	826,462	726,365	800,000	800,000	800,000	800,000
601-000-34026	Water Sales - Outside	169,171	170,765	180,000	180,000	180,000	180,000
TOTAL CHARGES FOR SERVICES		3,364,484	3,484,573	3,763,000	3,760,500	3,760,500	3,760,500
MISCELLANEOUS							
601-000-37001	Interest	-	10,000	10,000	10,000	10,000	10,000
601-000-37004	Miscellaneous - General	27,027	12,145	15,000	5,000	5,000	5,000
TOTAL MISCELLANEOUS		27,027	22,145	25,000	15,000	15,000	15,000
TRANSFERS							
601-000-38001	Transfers	-	350,000	221,700	-	-	-
FUND BALANCE AVAILABLE							
601-000-27500	Fund Balance Available	3,133,143	3,254,111	3,450,000	4,465,500	4,465,500	4,465,500
TOTAL RESOURCES		6,524,654	7,110,829	7,459,700	8,241,000	8,241,000	8,241,000
EXPENDITURES							
PERSONNEL SERVICES							
Dept 731	Personnel Services Total	655,000	641,000	702,000	703,000	703,000	703,000
Dept 732	Personnel Services Total	261,564	262,672	267,000	284,000	284,000	284,000
TOTAL PERSONNEL SERVICES		916,564	903,672	969,000	987,000	987,000	987,000
MATERIALS & SERVICES							
Dept 731	Materials & Services Total	1,348,942	1,550,369	1,551,500	1,728,000	1,728,000	1,728,000
Dept 732	Materials & Services Total	170,451	153,401	182,000	178,500	178,500	178,500
TOTAL MATERIALS & SERVICES		1,519,393	1,703,770	1,733,500	1,906,500	1,906,500	1,906,500
CAPITALY OUTLAY							
601-000-53001	Capital Outlay	45,644	232,779	375,000	375,000	375,000	375,000
DEBT SERVICE							
601-000-55001	Principle	392,000	401,000	410,000	462,000	462,000	462,000
601-000-55002	Interest	107,748	98,430	89,000	38,000	38,000	38,000
TOTAL DEBT SERVICE		499,748	499,430	499,000	500,000	500,000	500,000
TRANSFERS							
601-000-57001	Transfers	300,000	-	-	-	-	-
CONTINGENCY							
601-000-58001	Contingency	-	-	1,883,200	3,722,500	3,722,500	3,722,500
UNAPPROPRIATED FUND BALANCE							
601-000-59001	Unapp Fund Balance	-	-	2,000,000	750,000	750,000	750,000
TOTAL EXPENDITURES		3,281,348	3,339,650	7,459,700	8,241,000	8,241,000	8,241,000

Water Fund

DEPT 731 - WATER DISTRIBUTION		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
EXPENDITURES		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES							
601-731-51016	PW Support Service Charge	655,000	641,000	702,000	703,000	703,000	703,000
MATERIALS & SERVICES							
601-731-52001	Operating Supplies	94,068	82,428	70,000	70,000	70,000	70,000
601-731-52003	Utilities	33,816	35,712	35,000	35,000	35,000	35,000
601-731-52010	Telephone	952	929	1,000	1,000	1,000	1,000
601-731-52016	Insurance - General	38,609	44,000	49,000	58,000	58,000	58,000
601-731-52019	Professional Services	16,499	25,335	35,000	20,000	20,000	20,000
601-731-52025	GFSS Fund Charges	529,262	607,000	660,000	886,000	886,000	886,000
601-731-52026	Equipment Fund Charges	205,117	220,000	200,000	160,000	160,000	160,000
601-731-52063	PW Operation Fund Charges	74,000	183,000	115,000	114,000	114,000	114,000
601-731-52064	Lab Testing	8,486	6,149	10,500	9,000	9,000	9,000
601-731-52067	In Lieu of Franchise Fee	348,133	345,817	376,000	375,000	375,000	375,000
TOTAL MATERIALS & SERVICES		1,348,942	1,550,369	1,551,500	1,728,000	1,728,000	1,728,000
TOTAL EXPENDITURES		2,003,942	2,191,369	2,253,500	2,431,000	2,431,000	2,431,000

DEPT 732 - WATER FILTRATION		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
EXPENDITURES		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES							
601-732-51001	Regular Wages	130,740	133,710	139,000	142,500	142,500	142,500
601-732-51004	Overtime	33,458	31,672	22,000	24,000	24,000	24,000
601-732-51005	Health Dental Benefits	35,641	35,500	37,000	39,000	39,000	39,000
601-732-51006	VEBA	960	960	1,000	2,000	2,000	2,000
601-732-51007	Retirement	39,693	39,861	50,000	53,000	53,000	53,000
601-732-51008	FICA	12,548	12,602	11,000	15,000	15,000	15,000
601-732-51009	Workers Comp	7,020	6,827	5,000	6,000	6,000	6,000
601-732-51011	Longevity Pay	1,120	1,200	1,000	1,000	1,000	1,000
601-732-51012	Certification & Incentive	-	-	-	1,000	1,000	1,000
601-732-51014	Disability Life Ins	384	340	1,000	500	500	500
TOTAL PERSONNEL SERVICES		261,564	262,672	267,000	284,000	284,000	284,000
MATERIALS & SERVICES							
601-732-52001	Operating Supplies	21,643	36,049	52,000	50,000	50,000	50,000
601-732-52003	Utilities	69,083	64,710	70,000	70,000	70,000	70,000
601-732-52010	Telephone	2,157	1,548	2,500	2,000	2,000	2,000
601-732-52018	Professional Development	1,226	1,958	3,000	2,500	2,500	2,500
601-732-52022	Fuel/Oil	1,927	435	-	1,000	1,000	1,000
601-732-52023	Facility Maintenance	30,282	6,098	8,000	8,000	8,000	8,000
601-732-52064	Lab Testing	5,609	1,705	4,500	5,000	5,000	5,000
601-732-52083	Chemicals	38,525	40,899	42,000	40,000	40,000	40,000
TOTAL MATERIALS & SERVICES		170,451	153,401	182,000	178,500	178,500	178,500
TOTAL EXPENDITURES		432,015	416,072	449,000	462,500	462,500	462,500

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.

Sewer Fund

Sewer Fund - Performance Measurements & Forecasting

<u>DEPARTMENT</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
PW - Sewer	Linear Feet of Sanitary Lines Repaired	8,368	150	0	1,000	600	4,362
PW - Sewer	Linear Feet of New Sewer Mains Constructed						3,352
PW - Sewer	Miles of Sewer Mains Maintained	59.1	59.2	59.2	59.3	59.7	60

Forecasting

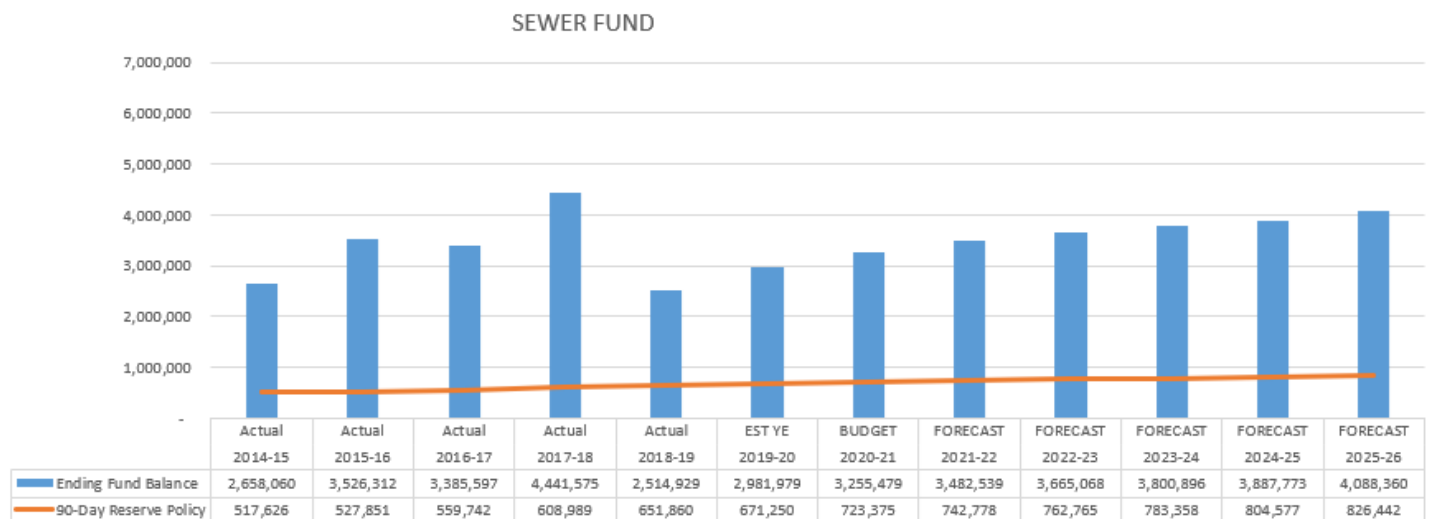
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The City’s last Sewer Master Plan is an outdated document with old projects and does not include many projects that staff sees on the horizon. The City’s current plan is to create a new Sewer Master Plan which will begin this fiscal year. With the work of a new master plan for Sewer will likely include more appropriate projects for future development and will likely use some of the available fund balance that is shown currently. Updated charges for services and system development charges will e updated with indexed increases each year to ensure that the City is holding adequate reserves for operations as well as future capital projects.

In the forecasting model shown below, the City is using the following assumptions:

- 1% growth rate in revenue.
- 4% overall increase in personnel services. AFSCME Union salary increases will likely range between 2-3% and insurance is budgeted at 5-7% increases.
- 2% materials and services budgeted increases.
- Capital Projects as shown in the Capital Improvement Plan for the next five years.
- Debt Service as scheduled and shown in the Debt Service section of the budget document.

The City, following GFOA Best Practices, has established a 90-day reserve policy which is represented by the orange line on the graph below. The blue bars are the water fund’s ending fund balance for each year.



Sewer Fund

SEWER FUND - SUMMARY		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
RESOURCES		Actual	Actual	Adopted	Proposed	Approved	Adopted
CHARGES FOR SERVICES							
603-000-34011	Sewer Service Charges	2,902,094	3,028,705	3,100,000	3,100,000	3,100,000	3,100,000
603-000-34012	Secondary Boise	1,472,885	779,961	800,000	800,000	800,000	800,000
603-000-34013	Sludge Disposal Charge	146,700	153,154	160,000	160,000	160,000	160,000
603-000-34014	Connection Charge	1,620	1,890	1,500	1,000	1,000	1,000
603-000-34015	Sewer LID Payments	19,412	40,561	25,000	10,000	10,000	10,000
TOTAL CHARGES FOR SERVICES		4,542,710	4,004,270	4,086,500	4,071,000	4,071,000	4,071,000
MISCELLANEOUS							
603-000-37001	Interest	-	12,000	12,000	10,000	10,000	10,000
603-000-37004	Miscellaneous	1,500	2,100	1,500	1,500	1,500	1,500
TOTAL MISCELLANEOUS		1,500	14,100	13,500	11,500	11,500	11,500
TRANSFERS							
603-000-38001	Transfers	1,700,000	-	316,050	-	-	-
FUND BALANCE AVAILABLE							
603-000-27500	Fund Balance Available	3,346,684	4,571,275	2,000,000	2,981,500	2,981,500	2,981,500
TOTAL RESOURCES		9,590,893	8,589,646	6,416,050	7,064,000	7,064,000	7,064,000
EXPENDITURES							
PERSONNEL SERVICES							
Dept 735	Personnel Services Total	575,000	638,000	703,000	490,000	490,000	490,000
Dept 736	Personnel Services Total	136,000	187,000	158,000	165,000	165,000	165,000
Dept 737	Personnel Services Total	181,000	249,000	211,000	220,000	220,000	220,000
Dept 738	Personnel Services Total	136,000	187,000	158,000	165,000	165,000	165,000
TOTAL PERSONNEL SERVICES		1,028,000	1,261,000	1,230,000	1,040,000	1,040,000	1,040,000
MATERIALS & SERVICES							
Dept 735	Materials & Services Total	1,288,611	1,472,536	1,439,000	1,509,000	1,509,000	1,509,000
Dept 736	Materials & Services Total	160,021	133,686	117,500	150,000	150,000	150,000
Dept 737	Materials & Services Total	667,051	339,988	555,000	348,500	348,500	348,500
Dept 738	Materials & Services Total	28,844	33,528	35,500	34,500	34,500	34,500
TOTAL MATERIALS & SERVICES		2,144,527	1,979,738	2,147,000	2,042,000	2,042,000	2,042,000
CAPITALY OUTLAY							
603-000-53001	Capital Outlay	549,719	8,647	200,000	200,000	200,000	200,000
DEBT SERVICE							
603-000-55001	Principle	536,170	545,711	436,000	364,000	364,000	364,000
603-000-55002	Interest	160,862	150,971	142,000	163,000	163,000	163,000
603-000-55003	Loan Fee	30,040	28,650	-	-	-	-
TOTAL DEBT SERVICE		727,072	725,332	578,000	527,000	527,000	527,000
603-000-57001	Transfers	700,000	2,100,000	-	-	-	-
603-000-58001	Contingency	-	-	1,261,050	2,505,000	2,505,000	2,505,000
603-000-59001	Unapp Fund Balance	-	-	1,000,000	750,000	750,000	750,000
TOTAL EXPENDITURES		5,149,318	6,074,717	6,416,050	7,064,000	7,064,000	7,064,000

Sewer Fund

DEPT 735 - SEWER COLLECTION		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
EXPENDITURES		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES							
603-735-51016	PW Support Services Charge	575,000	638,000	703,000	490,000	490,000	490,000
MATERIALS & SERVICES							
603-735-52001	Operating Supplies	8,678	11,146	20,000	20,000	20,000	20,000
603-735-52019	Professional Services	24,760	5,050	20,000	15,000	15,000	15,000
603-735-52025	GFSS Fund Charges	543,222	663,000	695,000	834,000	834,000	834,000
603-735-52026	Equipment Fund Charges	160,063	146,000	130,000	105,000	105,000	105,000
603-735-52063	PW Operation Fund Charges	88,500	332,476	154,000	130,000	130,000	130,000
603-735-52067	In Lieu of Franchise Fee	463,388	314,864	420,000	405,000	405,000	405,000
TOTAL MATERIALS & SERVICES		1,288,611	1,472,536	1,439,000	1,509,000	1,509,000	1,509,000
TOTAL EXPENDITURES		1,863,611	2,110,536	2,142,000	1,999,000	1,999,000	1,999,000

DEPT 736 - PRIMARY TREATMENT		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
EXPENDITURES		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES							
603-736-51016	PW Support Services Charge	136,000	187,000	158,000	165,000	165,000	165,000
MATERIALS & SERVICES							
603-736-52001	Operating Supplies	27,529	16,953	21,000	20,000	20,000	20,000
603-736-52003	Utilities	42,669	40,295	-	40,000	40,000	40,000
603-736-52010	Telephone	2,941	3,172	-	3,000	3,000	3,000
603-736-52016	Insurance	25,482	31,000	34,000	35,000	35,000	35,000
603-736-52018	Professional Development	1,441	725	1,500	2,500	2,500	2,500
603-736-52019	Professional Services	1,450	1,527	2,000	2,000	2,000	2,000
603-736-52021	Equipment Maintenance	5,254	359	2,000	1,500	1,500	1,500
603-736-52023	Facility Maintenance	4,199	3,525	2,000	-	-	-
603-736-52064	Lab Testing	18,846	11,957	25,000	18,000	18,000	18,000
603-736-52083	Chemicals	30,210	24,173	30,000	28,000	28,000	28,000
TOTAL MATERIALS & SERVICES		160,021	133,686	117,500	150,000	150,000	150,000
TOTAL EXPENDITURES		296,021	320,686	275,500	315,000	315,000	315,000

Sewer Fund

DEPT 737 - SECONDARY TREATMENT EXPENDITURES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONNEL SERVICES							
603-737-51016	PW Support Services Charge	181,000	249,000	211,000	220,000	220,000	220,000
MATERIALS & SERVICES							
603-737-52001	Operating Supplies	93,854	26,529	40,500	35,000	35,000	35,000
603-737-52003	Utilities	501,797	242,328	400,000	200,000	200,000	200,000
603-737-52010	Telephone	1,957	3,107	-	3,000	3,000	3,000
603-737-52016	Insurance	26,254	31,000	34,000	35,000	35,000	35,000
603-737-52018	Professional Development	1,423	738	1,500	2,500	2,500	2,500
603-737-52019	Professional Services	1,388	2,641	1,000	2,000	2,000	2,000
603-737-52023	Facility Maintenance	5,978	5,082	3,000	-	-	-
603-737-52064	Lab Testing	33,420	28,562	40,000	35,000	35,000	35,000
603-737-52066	Permit Fees	980	-	35,000	36,000	36,000	36,000
TOTAL MATERIALS & SERVICES		667,051	339,988	555,000	348,500	348,500	348,500
TOTAL EXPENDITURES		848,051	588,988	766,000	568,500	568,500	568,500

DEPT 738 - PUMP SERVICES EXPENDITURES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONNEL SERVICES							
603-738-51016	PW Support Services Charge	136,000	187,000	158,000	165,000	165,000	165,000
MATERIALS & SERVICES							
603-738-52001	Operating Supplies	17,936	21,040	25,000	25,000	25,000	25,000
603-738-52003	Utilities	8,881	9,595	8,500	9,000	9,000	9,000
603-738-52010	Telephone	2,028	2,894	2,000	500	500	500
TOTAL MATERIALS & SERVICES		28,844	33,528	35,500	34,500	34,500	34,500
TOTAL EXPENDITURES		164,844	220,528	193,500	199,500	199,500	199,500

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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.

Storm Fund

Storm Fund - Performance Measurements & Forecasting

<u>DEPARTMENT</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
PW - Storm	Feet of New Storm Pipes Constructed	1,132	238	1,727	1,000	1,000	3,701
PW - Storm	Miles of Storm Lines Maintained	43	43	43	44	48	50

Forecasting

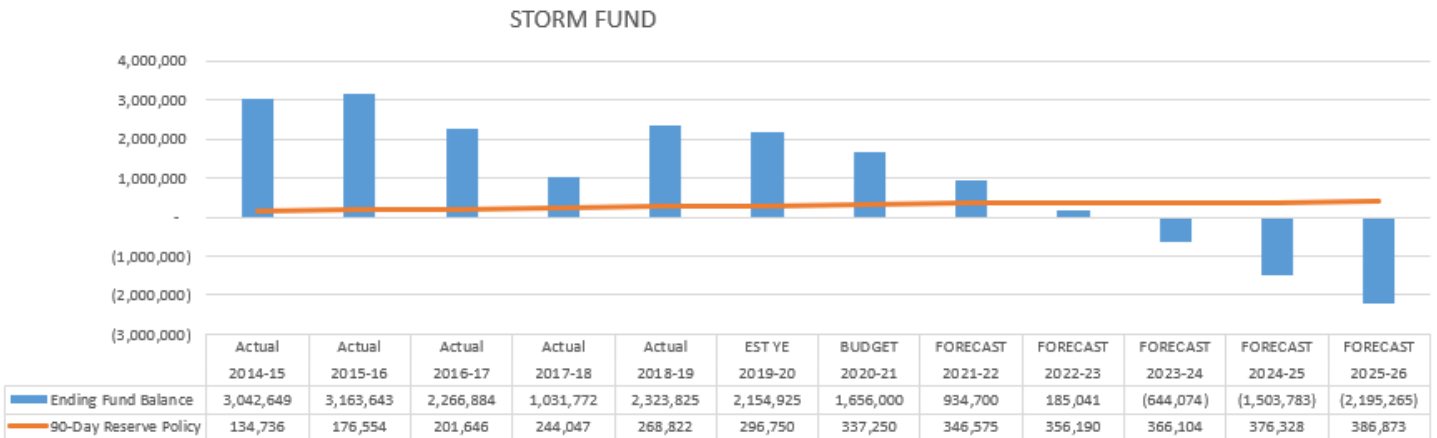
In this year’s budget, the City review and updated the personnel management in relation to the proportional charges for all enterprise funds. For example, a Utility Worker at the City is not solely paid out of the Storm Fund. Their fully burdened rate (Salary + Benefits) are split amongst Water, Sewer and Storm Funds in regards to how much of their specific job is spent working in Water, Sewer and Storm. This process had not been updated in many years and therefore has changed/ updated the forecasting models for all enterprise funds.

The City’s last Storm Master Plan is an outdated document with old projects and does not include many projects that staff sees on the horizon. The City’s current plan is to create a new Storm Master Plan which will begin this fiscal year. With the work of a new master plan for Sewer will likely include more appropriate projects for future development and will likely use some of the available fund balance that is shown currently. Updated charges for services and system development charges will e updated with indexed increases each year to ensure that the City is holding adequate reserves for operations as well as future capital projects. The new Master Plan will also take into consideration the pending “cliff drop-off” in the forecast shown below and will recreate recommendations for City Council to consider and ensure that, as an enterprise fund, the Storm Fund is self-sustainable within its operations and achieving a 90-day reserve policy similar to the Water and Sewer Funds.

In the forecasting model shown below, the City is using the following assumptions:

- 1% growth rate in revenue.
- 4% overall increase in personnel services. AFSCME Union salary increases will likely range between 2-3% and insurance is budgeted at 5-7% increases.
- 2% materials and services budgeted increases.
- Capital Projects as shown in the Capital Improvement Plan for the next five years.
- Debt Service as scheduled and shown in the Debt Service section of the budget document.

The City, following GFOA Best Practices, has established a 90-day reserve policy which is represented by the orange line on the graph below. The blue bars are the water fund’s ending fund balance for each year.



Storm Fund

RESOURCES	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
CHARGES FOR SERVICES						
605-000-34014 Connection Charge	540	135	500	-	-	-
605-000-34017 Storm Service Charge	1,043,078	939,202	920,000	1,000,000	1,000,000	1,000,000
TOTAL CHARGES FOR SERVICES	1,043,618	939,337	920,500	1,000,000	1,000,000	1,000,000
MISCELLANEOUS						
605-000-37001 Interest	3,563	5,000	5,000	5,000	5,000	5,000
605-000-37004 Miscellaneous	-	-	-	-	-	-
TOTAL MISCELLANEOUS	3,563	5,000	5,000	5,000	5,000	5,000
TRANSFERS						
605-000-38001 Transfers	400,000	2,100,000	117,600	-	-	-
FUND BALANCE AVAILABLE						
605-000-39001 Fund Balance Available	2,266,884	1,041,752	2,200,000	2,150,000	2,150,000	2,150,000
TOTAL RESOURCES	3,714,065	4,086,089	3,243,100	3,155,000	3,155,000	3,155,000
EXPENDITURES						
PERSONNEL SERVICES						
605-000-51016 PW Support Services Charge	375,000	415,000	475,000	516,000	516,000	516,000
MATERIALS & SERVICES						
605-000-52001 Operating Supplies	17,319	19,280	25,000	25,000	25,000	25,000
605-000-52003 Utilities	851	839	1,000	1,000	1,000	1,000
605-000-52019 Professional Services	1,873	1,009	10,000	5,000	5,000	5,000
605-000-52025 GFSS Fund Charges	332,864	395,000	440,000	573,000	573,000	573,000
605-000-52026 Equipment Fund Charges	115,012	58,000	100,000	80,000	80,000	80,000
605-000-52063 PW Operations Fund Charges	43,500	94,000	58,000	49,000	49,000	49,000
605-000-52067 In Lieu of Franchise Fee	89,768	92,159	92,000	100,000	100,000	100,000
TOTAL MATERIALS & SERVICES	601,186	660,287	726,000	833,000	833,000	833,000
CAPITALY OUTLAY						
605-000-053001 Capital Outlay	6,107	686,977	275,000	150,000	150,000	150,000
TRANSFERS						
605-000-057001 Transfers	1,700,000	-	-	-	-	-
CONTINGENCY						
605-000-058001 Contingency	-	-	767,100	1,156,000	1,156,000	1,156,000
UNAPPROPRIATED FUND BALANCE						
605-000-059001 Unapp Fund Balance	-	-	1,000,000	500,000	500,000	500,000
TOTAL EXPENDITURES	2,682,293	1,762,264	3,243,100	3,155,000	3,155,000	3,155,000

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INTERNAL SERVICE FUNDS



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

Equipment Fund

This fund is a reserve account for major vehicle replacement mainly dealing with Public Works. This fund also shows all the charges for the City's Enterprise Lease Program, which the City has for all Police Department vehicles as well as a number of City Hall and general use vehicles.

IT Fund

This fund is setup to take in charges from each department for their portion of the IT infrastructure of the City as well as pay for ongoing replacement schedules and IT staffing that is shared amongst the entire City.

PW Operations Fund

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

Major Maintenance Fund

This fund is setup as a reserve fund to help save and/or set up specific large scale projects. This ensures that when funds are specifically set aside for a specific project, those funds are held in a restricted fund only to be used for their purpose.

EQUIPMENT FUND



Equipment Fund

This fund is a reserve account for major vehicle replacement mainly dealing with Public Works. This fund also shows all the charges for the City's Enterprise Lease Program, which the City has for all Police Department vehicles as well as a number of City Hall and general use vehicles.

Equipment Fund

EQUIPMENT FUND		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
RESOURCES		Actual	Actual	Adopted	Proposed	Approved	Adopted
CHARGES FOR SERVICES							
701-000-34019	Equipment Fund Charges	676,553	656,650	575,000	461,000	461,000	461,000
MISCELLANEOUS							
701-000-37004	Miscellaneous - General	-	164	-	200,000	200,000	200,000
TRANSFERS							
701-000-38001	Transfers	-	32,599	-	-	-	-
FUND BALANCE AVAILABLE							
701-000-39001	Fund Balance Available	491,485	567,745	670,000	489,000	489,000	489,000
TOTAL RESOURCES		1,168,038	1,257,159	1,245,000	1,150,000	1,150,000	1,150,000
EXPENDITURES							
PERSONNEL SERVICES							
701-000-50001	Regular Wages	135,535	138,008	145,000	135,000	135,000	135,000
701-000-50004	Overtime	1,840	1,259	-	-	-	-
701-000-51005	Health Dental Benefits	47,249	49,601	58,000	55,000	55,000	55,000
701-000-51006	VEBA	2,376	2,946	2,500	4,000	4,000	4,000
701-000-51007	Retirement	44,203	44,622	52,000	59,000	59,000	59,000
701-000-51008	FICA	10,597	10,710	9,500	11,000	11,000	11,000
701-000-51009	Workers Comp	4,713	4,270	4,500	5,000	5,000	5,000
701-000-51011	Longevity Pay	1,980	1,965	2,000	2,000	2,000	2,000
701-000-51012	Certification & Incentive	288	328	-	1,500	1,500	1,500
701-000-51014	Disability Life Ins	422	370	500	500	500	500
TOTAL PERSONNEL SERVICES		249,205	254,079	274,000	273,000	273,000	273,000
MATERIALS & SERVICES							
701-000-52001	Operating Supplies	62,716	57,529	50,000	50,000	50,000	50,000
701-000-52010	Telephone	927	104	500	500	500	500
701-000-52016	Insurance - General	39,834	45,000	50,000	55,000	55,000	55,000
701-000-52023	Facility Maintenance	708	21,789	14,000	15,000	15,000	15,000
701-000-52027	IT Fund Charges	-	-	7,000	18,000	18,000	18,000
701-000-52097	Enterprise Lease Management	-	-	-	200,000	200,000	200,000
TOTAL MATERIALS & SERVICES		104,185	124,422	121,500	338,500	338,500	338,500
CAPITALY OUTLAY							
701-000-53001	Capital Outlay	198,443	428,577	335,000	35,000	35,000	35,000
CONTINGENCY							
701-000-58001	Contingency	-	-	514,500	503,500	503,500	503,500
TOTAL EXPENDITURES		551,833	807,078	1,245,000	1,150,000	1,150,000	1,150,000

IT SERVICES FUND



IT Fund

This fund is setup to take in charges from each department for their portion of the IT infrastructure of the City as well as pay for ongoing replacement schedules and IT staffing that is shared amongst the entire City.

IT SERVICES FUND

IT FUND RESOURCES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
CHARGES FOR SERVICES							
702-000-34009	IT Fund Charges	280,085	369,000	226,000	518,000	518,000	518,000
MISCELLANEOUS							
702-000-37004	Miscellaneous	2,827	-	-	-	-	-
TRANSFERS							
702-000-38001	Transfers	-	-	85,000	-	-	-
FUND BALANCE AVAILABLE							
702-000-39001	Fund Balance Available	65,659	88,155	140,000	-	-	-
TOTAL RESOURCES		348,571	457,155	451,000	518,000	518,000	518,000
EXPENDITURES							
PERSONNEL SERVICES							
702-000-50001	Regular Wages	-	14,782	75,000	80,000	80,000	80,000
702-000-51005	Health Dental Benefits	-	6,074	26,000	27,500	27,500	27,500
702-000-51006	VEBA	-	-	1,500	1,500	1,500	1,500
702-000-51007	Retirement	-	-	21,000	23,000	23,000	23,000
702-000-51008	FICA	-	1,114	6,000	6,500	6,500	6,500
702-000-51009	Workers Comp	-	21	500	500	500	500
702-000-51012	Certification & Incentive	-	99	500	500	500	500
702-000-51014	Disability Life Ins	-	26	500	500	500	500
TOTAL PERSONNEL SERVICES		-	22,115	131,000	140,000	140,000	140,000
MATERIALS & SERVICES							
702-000-52001	Operating Supplies	8,578	4,037	10,000	5,000	5,000	5,000
702-000-52003	Utilities	16,867	18,111	18,000	20,000	20,000	20,000
702-000-52004	Office Supplies	-	329	5,000	-	-	-
702-000-52005	Small Equipment	53,461	17,637	60,000	20,000	20,000	20,000
702-000-52006	Computer Maintenance	88,772	140,260	130,000	150,000	150,000	150,000
702-000-52010	Telephone	21,106	23,619	25,000	25,000	25,000	25,000
702-000-52019	Professional Services	71,633	75,095	42,000	120,000	120,000	120,000
TOTAL MATERIALS & SERVICES		260,416	279,089	290,000	340,000	340,000	340,000
CAPITALY OUTLAY							
702-000-53001	Capital Outlay	-	17,872	-	-	-	-
CONTINGENCY							
702-000-58001	Contingency	-	-	30,000	38,000	38,000	38,000
TOTAL EXPENDITURES		260,416	319,076	451,000	518,000	518,000	518,000

PW OPERATIONS FUND



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.

Public Works Operations Fund**Public Works Operations Fund Summary**

PW OPERATIONS FUND RESOURCES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
CHARGES FOR SERVICES							
703-000-34010	PW Support Services Charge	2,700,000	3,334,000	3,223,000	2,932,000	2,932,000	2,932,000
Lice, Perm, Fees							
703-000-35017	Engineering Fees	49,678	35,945	30,000	35,000	35,000	35,000
Miscellaneous							
703-000-37004	Miscellaneous - General	2,967	28,452	-	-	-	-
FUND BALANCE AVAILABLE							
703-000-39001	Fund Balance Available	76,979	139,701	720,000	320,000	320,000	320,000
TOTAL RESOURCES		2,829,624	3,538,098	3,973,000	3,287,000	3,287,000	3,287,000
EXPENDITURES							
PERSONNEL SERVICES							
Dept 733 - Eng	Personnel Services	370,354	371,126	418,000	450,000	450,000	450,000
Dept 734 - Ops	Personnel Services	2,090,346	2,023,795	2,446,000	2,376,000	2,376,000	2,376,000
TOTAL PERSONNEL SERVICES		2,460,701	2,394,921	2,864,000	2,826,000	2,826,000	2,826,000
MATERIALS & SERVICES							
Dept 733 - Eng	Materials & Services	32,195	37,239	23,500	90,000	90,000	90,000
Dept 734 - Ops	Materials & Services	212,323	346,314	263,000	350,000	350,000	350,000
TOTAL MATERIALS & SERVICES		244,518	383,553	286,500	440,000	440,000	440,000
TRANSFERS							
703-000-54001	Transfers	-	-	820,000	-	-	-
CONTINGENCY							
703-000-58001	Contingency	-	-	2,500	21,000	21,000	21,000
TOTAL EXPENDITURES		2,705,219	2,778,474	3,973,000	3,287,000	3,287,000	3,287,000

Public Works Operations Fund

DEPT 733 - ENGINEERING EXPENDITURES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONNEL SERVICES							
703 -733-51001	Regular Wages	222,446	232,211	255,000	270,000	270,000	270,000
703 -733-51002	Part Time Wages	17,146	3,438	-	-	-	-
703 -733-51005	Health Dental Benefits	39,709	41,327	46,000	53,000	53,000	53,000
703 -733-51006	VEBA	2,828	3,078	4,000	5,000	5,000	5,000
703 -733-51007	Retirement	65,507	68,217	85,000	91,000	91,000	91,000
703 -733-51008	FICA	18,306	17,993	16,000	22,000	22,000	22,000
703 -733-51009	Workers Comp	1,622	1,462	3,000	3,000	3,000	3,000
703 -733-51011	Longevity Pay	2,025	2,025	2,000	3,000	3,000	3,000
703 -733-51012	Certification & Incentive	219	891	1,000	2,000	2,000	2,000
703 -733-51014	Disability Life Ins	547	485	1,000	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES		370,354	371,126	413,000	450,000	450,000	450,000
MATERIALS & SERVICES							
703 -733-52004	Office Supplies	161	140	1,000	1,000	1,000	1,000
703 -733-52006	Computer Maintenance	3,381	3,537	4,000	4,000	4,000	4,000
703 -733-52010	Telephone	2,817	1,709	1,500	1,500	1,500	1,500
703 -733-52018	Professional Development	3,356	4,281	4,000	3,500	3,500	3,500
703 -733-52019	Professional Services	1,220	3,534	2,000	5,000	5,000	5,000
703 -733-52026	Equipment Fund Charges	11,260	12,038	-	-	-	-
703 -733-52027	IT Fund Charges	10,000	12,000	11,000	-	-	-
703 -733-52028	Projects & Programs	-	-	-	75,000	75,000	75,000
TOTAL MATERIALS & SERVICES		32,195	37,239	23,500	90,000	90,000	90,000
TOTAL ENGINEERING DEPT EXPENDITURES		402,549	408,365	436,500	540,000	540,000	540,000

Public Works Operations Fund

DEPT 734 - PW OPERATIONS		2017-18	2018-19	2019-20	2020-21	2020-21	2020-21
EXPENDITURES		Actual	Actual	Adopted	Proposed	Approved	Adopted
PERSONNEL SERVICES							
703-734-51001	Regular Wages	1,138,726	1,102,679	1,345,000	1,285,000	1,285,000	1,285,000
703-734-51002	Part Time Wages	36,391	22,883	36,000	1,000	1,000	1,000
703-734-51003	Temp Wages	-	2,933	-	-	-	-
703-734-51004	Overtime	72,522	69,722	23,000	38,000	38,000	38,000
703-734-51005	Health Dental Benefits	349,420	335,190	455,000	425,000	425,000	425,000
703-734-51006	VEBA	16,134	20,297	18,000	25,000	25,000	25,000
703-734-51007	Retirement	330,442	326,298	432,000	435,000	435,000	435,000
703-734-51008	FICA	95,399	97,050	88,000	107,000	107,000	107,000
703-734-51009	Workers Comp	37,217	34,249	37,000	38,000	38,000	38,000
703-734-51011	Longevity Pay	9,011	8,244	5,000	6,000	6,000	6,000
703-734-51012	Certification & Incentive	1,475	1,204	2,000	11,000	11,000	11,000
703-734-51014	Disability Life Ins	3,610	3,048	5,000	5,000	5,000	5,000
TOTAL PERSONNEL SERVICES		2,090,346	2,023,795	2,446,000	2,376,000	2,376,000	2,376,000
MATERIALS & SERVICES							
703-734-52001	Operating Supplies	13,515	16,409	12,500	12,500	12,500	12,500
703-734-52003	Utilities	7,895	7,879	7,000	8,000	8,000	8,000
703-734-52010	Telephone	6,281	2,872	3,000	3,000	3,000	3,000
703-734-52016	Insurance - General	78,762	98,000	108,000	126,000	126,000	126,000
703-734-52018	Professional Development	8,483	5,136	10,000	5,500	5,500	5,500
703-734-52019	Professional Services	10,332	15,689	18,000	15,000	15,000	15,000
703-734-52022	Fuel/Oil	38,995	35,137	50,000	42,000	42,000	42,000
703-734-52023	Facility Maintenance	5,877	16,045	30,000	15,000	15,000	15,000
703-734-52027	IT Fund Charges	40,000	148,000	21,000	119,000	119,000	119,000
703-734-52028	Projects & Programs	692	700	1,000	1,500	1,500	1,500
703-734-52084	Abatement Expense	1,492	448	2,500	2,500	2,500	2,500
TOTAL MATERIALS & SERVICES		212,323	346,314	263,000	350,000	350,000	350,000
TOTAL PW OPERATIONS DEPT EXPENDITURES		2,302,669	2,370,109	2,709,000	2,726,000	2,726,000	2,726,000

MAJOR MAINTENANCE FUND



Major Maintenance Fund

This fund is setup as a reserve fund to help save and/or set up specific large scale projects. This ensures that when funds are specifically set aside for a specific project, those funds are help in a restricted fund only to be used for their purpose.

Major Maintenance Fund

MAJOR MAINTENANCE FUND RESOURCES		2017-18 Actual	2018-19 Actual	2019-20 Adopted	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
CHARGES FOR SERVICES							
704-000-37020	Facility Maintenance	50,000	50,000	60,000	85,000	85,000	85,000
INTERGOVERNMENTAL REVENUE							
704-000-33005	Grants	12,500	-	-	-	-	-
MISCELLANEOUS							
704-000-37004	Miscellaneous	-	735,262	-	-	-	-
TRANSFERS							
704-000-38001	Transfers	24,129	-	-	-	-	-
FUND BALANCE AVAILABLE							
704-000-39001	Fund Balance Available	254,825	200,392	630,000	363,000	363,000	363,000
TOTAL RESOURCES		341,454	985,654	690,000	448,000	448,000	448,000
EXPENDITURES							
MATERIALS & SERVICES							
704-000-52019	Professional Services	-	4,637	-	-	-	-
704-000-52028	Projects & Programs	106,915	3,101	-	-	-	-
TOTAL MATERIALS & SERVICES		106,915	7,738	-	-	-	-
CAPITAL OUTLAY							
704-000-53001	General	28,358	1,169	-	-	-	-
704-000-53012	Parks	3,775	42,857	250,000	250,000	250,000	250,000
704-000-53013	Library	-	19,750	50,000	173,000	173,000	173,000
704-000-53017	Recreation Center	-	136,519	10,000	-	-	-
704-000-53018	City Hall	2,014	79,778	35,000	5,000	5,000	5,000
704-000-53022	Veterans Project	-	130,972	-	-	-	-
704-000-53023	Grey Cliffs Project	-	103,464	-	-	-	-
704-000-53024	Police Station	-	28,916	-	20,000	20,000	20,000
704-000-53025	Senior Center	-	140	-	-	-	-
TOTAL CAPITAL OUTLAY		34,147	543,564	345,000	448,000	448,000	448,000
CONTINGENCY							
704-000-58001	Contingency	-	-	345,000	-	-	-
TOTAL EXPENDITURES		141,062	551,303	690,000	448,000	448,000	448,000

CAPITAL IMPROVEMENT PROJECTS



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

2020-21 CAPITAL IMPROVEMENT PLAN

<u>PROJECT</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>CIP TOTAL</u>	<u>FUNDING SOURCE</u>	<u>IMPACT ON RATES</u>
<u>PARKS DEPARTMENT</u>								
Master Plan Improvement Projects	250,000	-	-	-	-	250,000	Facilities & SDC Fund	No Impact
Individual Park Master Plans	30,000	30,000	30,000	-	-	90,000	SDC Fund	No Impact
Parks Total =	280,000	30,000	30,000	-	-	340,000		
<u>STREETS DEPARTMENT</u>								
1st Street Improvements	-	-	300,000	-	-	300,000	Street Fund & STP	No Impact
Safe Routes to School - Col. Blvd.	400,000	-	-	-	-	-	Streets SDC	No Impact
AC Overlays - Gable Rd.	-	250,000	-	-	-	250,000	STP	No Impact
Replace Light at OPR & S. 18th	-	-	250,000	-	-	250,000	Street Fund & STP	No Impact
Road Patching Projects	15,000	15,000	15,000	15,000	15,000	75,000	Street Fund	No Impact
North Vernonia Sidewalk	550,000	-	-	-	-	550,000	50% STP & 50% SDC	No Impact
S. 1st & St. Helens Intersection Imp.	500,000	-	-	-	-	500,000	Street / STP / Timber	No Impact
ADA Ramp Improvements	15,000	-	-	-	-	15,000	STP	No Impact
Streets Total =	1,480,000	265,000	565,000	15,000	15,000	1,940,000		
<u>WATER DEPARTMENT</u>								
Water Meter Replacement	25,000	25,000	25,000	25,000	25,000	125,000	Water Fund	Built into current rates
Water Main Replacements	200,000	200,000	200,000	200,000	200,000	1,000,000	Water Fund	Built into current rates
Water Filtration SCADA Upgrade	110,000	-	-	-	-	-	Water Fund	Built into current rates
Pittsburg Rd / Milton Creek Bypass	50,000	150,000	-	-	-	200,000	Water Fund	Built into current rates
Water Master Plan Update	25,000	125,000	-	-	-	150,000	SDC Fund	No Impact
Water Total =	410,000	500,000	225,000	225,000	225,000	1,475,000		
<u>SEWER DEPARTMENT</u>								
Sewer Main Replacement	200,000	200,000	200,000	200,000	200,000	1,000,000	Sewer Fund	Built into current rates
Sewer Master Plan	130,000	-	-	-	-	130,000	SDC Fund	No Impact
Sewer Total =	330,000	200,000	200,000	200,000	200,000	1,130,000		
<u>STORM DEPARTMENT</u>								
Storm Line Replacement	150,000	150,000	150,000	200,000	200,000	850,000	Storm Fund	Built into current rates
Middle Trunk Upgrade	-	200,000	200,000	200,000	200,000	800,000	Storm Fund	Built into current rates
Storm Master Plan	85,000	-	-	-	-	85,000	SDC Fund	No Impact
Storm Total =	235,000	350,000	350,000	400,000	400,000	1,735,000		
<u>EQUIPMENT FUND</u>								
Equipment Purchases	35,000	205,000	300,000	235,000	60,000	835,000	Equipment Fund	No Impact
Equipment Total =	35,000	205,000	300,000	235,000	60,000	835,000		
	2020-21	2021-22	2022-23	2023-24	2024-25	CIP TOTAL		
TOTAL CIP >	2,770,000	1,550,000	1,670,000	1,075,000	900,000	7,455,000		

PARKS DEPARTMENT

Project Title: Master Plan Improvements						
Project Description: Continued Master Plan Updates from City Council Investment						
Project Impact on Rates: This project has no current impact on fees/rates for the City						
	2020-21	2021-22	2022-23	2023-24	2023-24	
Project Costs	Budget	Forecast	Forecast	Forecast	Forecast	Project Total
EXPENSES						
Capital Outlay	250,000	-	-	-	-	250,000
TOTAL	250,000	-	-	-	-	250,000
FUNDING						
Major Maintenance	250,000	-	-	-	-	250,000
TOTAL	250,000	-	-	-	-	250,000

Project Title: Individual Park Master Plans						
Project Description: Individual Park Master Plans						
Project Impact on Rates: This project has no current impact on fees/rates for the City						
	2020-21	2021-22	2022-23	2023-24	2023-24	
Project Costs	Budget	Forecast	Forecast	Forecast	Forecast	Project Total
EXPENSES						
Professional Services	30,000	30,000	30,000	-	-	90,000
TOTAL	30,000	30,000	30,000	-	-	90,000
FUNDING						
Parks SDC	30,000	30,000	30,000	-	-	90,000
TOTAL	30,000	30,000	30,000	-	-	90,000

STREETS DEPARTMENT

Project Title:	Safe Routes to School - Columbia Blvd					
Project Description:	Sidewalk installation on Columbia Blvd					
Project Impact on Rates:	This project has no current impact on fees/rates for the City					
	2020-21	2021-22	2022-23	2023-24	2023-24	
Project Costs	Budget	Forecast	Forecast	Forecast	Forecast	Project Total
EXPENSES						
Capital Outlay	400,000	-	-	-	-	400,000
TOTAL	400,000	-	-	-	-	400,000
FUNDING						
Grant	320,000	-	-	-	-	320,000
Streets SDC	80,000	-	-	-	-	80,000
TOTAL	400,000	-	-	-	-	80,000

Project Title:	Road Patching					
Project Description:	Road patching projects around the City					
Project Impact on Rates:	This project has no current impact on fees/rates for the City					
	2020-21	2021-22	2022-23	2023-24	2023-24	
Project Costs	Budget	Forecast	Forecast	Forecast	Forecast	Project Total
EXPENSES						
Capital Outlay	15,000	-	-	-	-	15,000
TOTAL	15,000	-	-	-	-	15,000
FUNDING						
Street Fund	15,000	-	-	-	-	15,000
TOTAL	15,000	-	-	-	-	15,000

Project Title:	Sidewalks - North Vernonia Road					
Project Description:	Installation of sidewalks on North Vernonia Road					
Project Impact on Rates:	This project has no current impact on fees/rates for the City					
	2020-21	2021-22	2022-23	2023-24	2023-24	
Project Costs	Budget	Forecast	Forecast	Forecast	Forecast	Project Total
EXPENSES						
Capital Outlay	550,000	-	-	-	-	550,000
TOTAL	550,000	-	-	-	-	550,000
FUNDING						
STP Grant - Street Fund	275,000	-	-	-	-	275,000
Streets SDC Fund	275,000	-	-	-	-	275,000
TOTAL	550,000	-	-	-	-	275,000

Project Title:	1st Street Intersection Improvements					
Project Description:	Improvements & Old Town Entrance on 1st Street & Old Portland Road					
Project Impact on Rates:	This project has no current impact on fees/rates for the City					
	2020-21	2021-22	2022-23	2023-24	2023-24	
Project Costs	Budget	Forecast	Forecast	Forecast	Forecast	Project Total
EXPENSES						
Capital Outlay	500,000	-	-	-	-	500,000
TOTAL	500,000	-	-	-	-	500,000
FUNDING						
Timber - Comm. Dev. Fund	150,000	-	-	-	-	150,000
Street Fund	175,000	-	-	-	-	175,000
Streets SDC Fund	175,000	-	-	-	-	175,000
TOTAL	500,000	-	-	-	-	175,000

Project Title:	ADA Improvements					
Project Description:	ADA Ramp installations around City					
Project Impact on Rates:	This project has no current impact on fees/rates for the City					
	2020-21	2021-22	2022-23	2023-24	2023-24	
Project Costs	Budget	Forecast	Forecast	Forecast	Forecast	Project Total
EXPENSES						
Capital Outlay	15,000	-	-	-	-	15,000
TOTAL	15,000	-	-	-	-	15,000
FUNDING						
Street Fund	15,000	-	-	-	-	15,000
TOTAL	15,000	-	-	-	-	15,000

WATER DEPARTMENT

Project Title:	Water Meter Replacement					
Project Description:	General ongoing replacement of water meters					
Project Impact on Rates:	This project is built into current water utility rates					
Project Costs	2020-21 Budget	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2023-24 Forecast	Project Total
EXPENSES						
Capital Outlay	25,000	25,000	25,000	25,000	25,000	125,000
TOTAL	25,000	25,000	25,000	25,000	25,000	125,000
FUNDING						
Water Fund	25,000	25,000	25,000	25,000	25,000	125,000
TOTAL	25,000	25,000	25,000	25,000	25,000	125,000

Project Title:	Water Main Replacement					
Project Description:	General ongoing replacement of water mains throughout City					
Project Impact on Rates:	This project is built into current water utility rates					
Project Costs	2020-21 Budget	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2023-24 Forecast	Project Total
EXPENSES						
Capital Outlay	200,000	200,000	200,000	200,000	200,000	1,000,000
TOTAL	200,000	200,000	200,000	200,000	200,000	1,000,000
FUNDING						
Water Fund	200,000	200,000	200,000	200,000	200,000	1,000,000
TOTAL	200,000	200,000	200,000	200,000	200,000	1,000,000

Project Title:	Water Filtration Facility - SCADA Upgrade					
Project Description:	Installation of SCADA Upgrade					
Project Impact on Rates:	This project is built into current water utility rates					
Project Costs	2020-21 Budget	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2023-24 Forecast	Project Total
EXPENSES						
Capital Outlay	110,000	-	-	-	-	110,000
TOTAL	110,000	-	-	-	-	110,000
FUNDING						
Water Fund	110,000	-	-	-	-	110,000
TOTAL	110,000	-	-	-	-	110,000

Project Title:	Pittsburg Road & Milton Creek Bypass					
Project Description:	Building a bypass for Milton Creek around Pittsburg Road					
Project Impact on Rates:	This project is built into current water utility rates					
	2020-21	2021-22	2022-23	2023-24	2023-24	
Project Costs	Budget	Forecast	Forecast	Forecast	Forecast	Project Total
EXPENSES						
Capital Outlay	50,000	150,000	-	-	-	200,000
TOTAL	50,000	150,000	-	-	-	200,000
FUNDING						
Water Fund	50,000	150,000	-	-	-	200,000
TOTAL	50,000	150,000	-	-	-	200,000

Project Title:	Water Master Plan Update					
Project Description:	Updating the Water Master Plan					
Project Impact on Rates:	This project has no current impact on fees/rates for the City					
	2020-21	2021-22	2022-23	2023-24	2023-24	
Project Costs	Budget	Forecast	Forecast	Forecast	Forecast	Project Total
EXPENSES						
Professional Services	25,000	125,000	-	-	-	150,000
TOTAL	25,000	125,000	-	-	-	150,000
FUNDING						
Water SDC Fund	25,000	125,000	-	-	-	150,000
TOTAL	25,000	125,000	-	-	-	150,000

SEWER DEPARTMENT

Project Title:	Sewer Main Replacement					
Project Description:	General ongoing replacement of sewer mains throughout City					
Project Impact on Rates:	This project is built into current sewer utility rates					
Project Costs	2020-21 Budget	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2023-24 Forecast	Project Total
EXPENSES						
Capital Outlay	200,000	200,000	200,000	200,000	200,000	1,000,000
TOTAL	200,000	200,000	200,000	200,000	200,000	1,000,000
FUNDING						
Sewer Fund	200,000	200,000	200,000	200,000	200,000	1,000,000
TOTAL	200,000	200,000	200,000	200,000	200,000	1,000,000

Project Title:	Sewer Master Plan Update					
Project Description:	Updating the Sewer Master Plan					
Project Impact on Rates:	This project has no current impact on fees/rates for the City					
Project Costs	2020-21 Budget	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2023-24 Forecast	Project Total
EXPENSES						
Professional Services	130,000	-	-	-	-	130,000
TOTAL	130,000	-	-	-	-	130,000
FUNDING						
Sewer SDC Fund	130,000	-	-	-	-	130,000
TOTAL	130,000	-	-	-	-	130,000

STORM DEPARTMENT

Project Title:	Storm Line Replacement					
Project Description:	General ongoing replacement of storm lines throughout City					
Project Impact on Rates:	This project is built into current storm utility rates					
Project Costs	2020-21 Budget	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2023-24 Forecast	Project Total
EXPENSES						
Capital Outlay	150,000	150,000	150,000	200,000	200,000	850,000
TOTAL	150,000	150,000	150,000	200,000	200,000	850,000
FUNDING						
Storm Fund	150,000	150,000	150,000	200,000	200,000	850,000
TOTAL	150,000	150,000	150,000	200,000	200,000	850,000

Project Title:	Storm Master Plan Update					
Project Description:	Updating the Storm Master Plan					
Project Impact on Rates:	This project has no current impact on fees/rates for the City					
Project Costs	2020-21 Budget	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2023-24 Forecast	Project Total
EXPENSES						
Professional Services	85,000	-	-	-	-	85,000
TOTAL	85,000	-	-	-	-	85,000
FUNDING						
Storm SDC Fund	85,000	-	-	-	-	85,000
TOTAL	85,000	-	-	-	-	85,000

EQUIPMENT DEPARTMENT

Project Title:	Equipment Replacement					
Project Description:	General ongoing equipment replacement					
Project Impact on Rates:	This project is built into current utility rates					
Project Costs	2020-21 Budget	2021-22 Forecast	2022-23 Forecast	2023-24 Forecast	2023-24 Forecast	Project Total
EXPENSES						
Capital Outlay	35,000	205,000	300,000	235,000	60,000	835,000
TOTAL	35,000	205,000	300,000	235,000	60,000	835,000
FUNDING						
Storm Fund	35,000	150,000	150,000	200,000	200,000	735,000
TOTAL	35,000	150,000	150,000	200,000	200,000	735,000

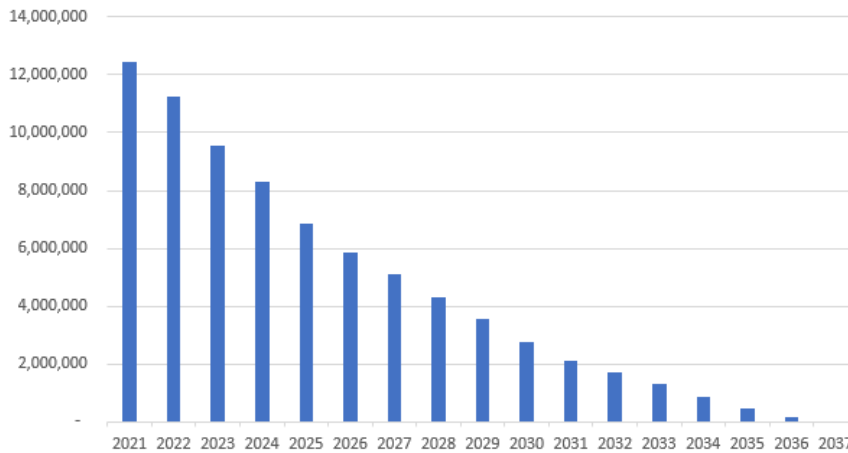
VEHICLE PURCHASES	2020-21	2021-22	2022-23	2023-24	2024-25
PW Inspector Pickup	-	-	35,000	-	-
Backhoe	-	125,000	-	-	-
Flusher Truck	-	-	250,000	-	-
Street Sweeper	-	-	-	200,000	-
Mower	15,000	-	15,000	-	15,000
Lean-To, Parks Shed	10,000	-	-	-	-
Replace Pump, PS#7	10,000	-	-	-	-
WWTP 3/4 Ton Pickup	-	45,000	-	-	-
PW Pickup	-	35,000	-	-	-
WWTP Puickup	-	-	-	35,000	-
Parks 3/4 Ton Pickup	-	-	-	-	45,000

DEBT SERVICE SUMMARY

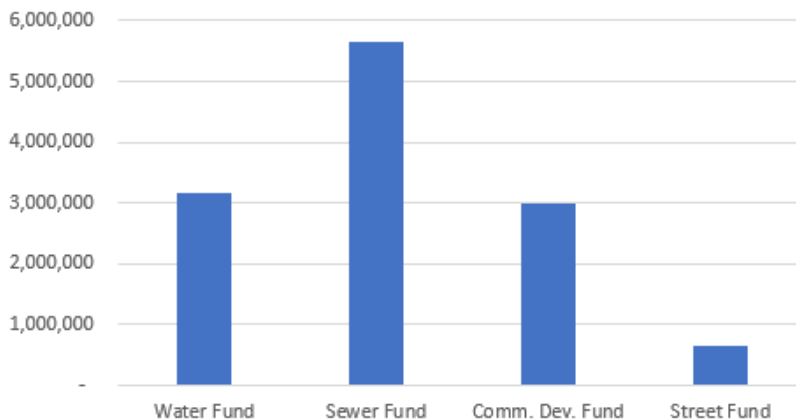
The City of St. Helens does not currently have debt limits within the organization. As of this document's creation, the City has no plans for issuance of additional debt.

<u>FUND</u>	<u>SERVICER</u>	<u>ORIG. AMT</u>	<u>START</u>	<u>END</u>	<u>PURPOSE</u>	<u>BALANCE 6/30/2021</u>
Water	Capital One	5,163,000	Sept 2016	Dec 2029	Water Facility	3,159,000
Sewer	State Loan R06801	2,000,000	Mar 2012	Sept 2031	I&I Projects	1,050,000
Sewer	Capital One	1,508,000	Sept 2016	Dec 2025	I&I Projects	790,000
Sewer	State Loan R80163	4,558,019	Mar 2017	Sept 2036	I&I Projects	3,814,953
Comm. Dev.	Interfund Loan - Water	150,000	Dec 2017	July 2023	Econ. Dev.	150,000
Comm. Dev.	Interfund Loan - Sewer	150,000	Dec 2017	July 2023	Econ. Dev.	150,000
Comm. Dev.	Boise Note	3,000,000	Dec 2015	Dec 2025	Property Purchase	2,230,000
Comm. Dev.	Columbia State Bank	1,000,000	Dec 2015	Dec 2025	Property Purchase	452,581
Street	US Bank	747,861	Jul 2017	Jul 2031	LED Street Lights	572,611
Street	Home Purchase	125,255	Apr 2017	Apr 2030	Future Development	78,755

Remaining Debt Service Balances



Debt Service By Fund (as of 6/30/2021)



Schedule of Debt Service Requirements - SEWER FUND

Debt Service Schedule: Clean Water Revolving Loan (R06801)				
Purpose: I&I Projects				
Fund: Sewer				
Original Balance: \$ 2,000,000.00				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
09/01/20	50,000.00	-	50,000.00	\$ 1,100,000.00
03/01/21	50,000.00	-	50,000.00	\$ 1,050,000.00
09/01/21	50,000.00	-	50,000.00	\$ 1,000,000.00
03/01/22	50,000.00	-	50,000.00	\$ 950,000.00
09/01/22	50,000.00	-	50,000.00	\$ 900,000.00
03/01/23	50,000.00	-	50,000.00	\$ 850,000.00
09/01/23	50,000.00	-	50,000.00	\$ 800,000.00
03/01/24	50,000.00	-	50,000.00	\$ 750,000.00
09/01/24	50,000.00	-	50,000.00	\$ 700,000.00
03/01/25	50,000.00	-	50,000.00	\$ 650,000.00
09/01/25	50,000.00	-	50,000.00	\$ 600,000.00
03/01/26	50,000.00	-	50,000.00	\$ 550,000.00
09/01/26	50,000.00	-	50,000.00	\$ 500,000.00
03/01/27	50,000.00	-	50,000.00	\$ 450,000.00
09/01/27	50,000.00	-	50,000.00	\$ 400,000.00
03/01/28	50,000.00	-	50,000.00	\$ 350,000.00
09/01/28	50,000.00	-	50,000.00	\$ 300,000.00
03/01/29	50,000.00	-	50,000.00	\$ 250,000.00
09/01/29	50,000.00	-	50,000.00	\$ 200,000.00
03/01/30	50,000.00	-	50,000.00	\$ 150,000.00
09/01/30	50,000.00	-	50,000.00	\$ 100,000.00
03/01/31	50,000.00	-	50,000.00	\$ 50,000.00
09/01/31	50,000.00	-	50,000.00	\$ -
Total Remaining Payments:				1,050,000.00
Savings if paid by 7/1/2020:				-
Reserve Requirement:				-

Schedule of Debt Service Requirements - SEWER FUND

Debt Service Schedule: Capital One				
Purpose: I&I Projects				
Fund: Sewer				
Original Balance: \$ 1,508,000.00				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
12/01/20	149,000.00	11,033.25	160,033.25	\$ 790,000.00
06/01/21	-	9,282.40	9,282.40	\$ 790,000.00
12/01/21	152,000.00	9,282.50	161,282.50	\$ 638,000.00
06/01/22	-	7,496.50	7,496.50	\$ 638,000.00
12/01/22	155,000.00	7,496.50	162,496.50	\$ 483,000.00
06/01/23	-	5,675.25	5,675.25	\$ 483,000.00
12/01/23	158,000.00	5,675.25	163,675.25	\$ 325,000.00
06/01/24	-	3,818.75	3,818.75	\$ 325,000.00
12/01/24	161,000.00	3,818.75	164,818.75	\$ 164,000.00
06/01/25	-	1,927.00	1,927.00	\$ 164,000.00
12/01/25	164,000.00	1,927.00	165,927.00	\$ -
			Total Remaining Payments:	837,117.50
			Savings if paid by 7/1/2020:	47,117.50
			Reserve Requirement:	-

Schedule of Debt Service Requirements - SEWER FUND

Debt Service Schedule: Clean Water Revolving Loan (R80163)				
Purpose: I&I Projects				
Fund: Sewer				
Original Balance: \$ 4,558,019.00				
Payment Date	Principal	Interest	Total Payment	Bal. Remaining
09/01/20	96,154.00	56,722.00	152,876.00	\$ 3,912,468.00
03/01/21	97,515.00	55,361.00	152,876.00	\$ 3,814,953.00
09/01/21	98,894.00	53,982.00	152,876.00	\$ 3,716,059.00
03/01/22	100,294.00	52,582.00	152,876.00	\$ 3,615,765.00
09/01/22	101,713.00	51,163.00	152,876.00	\$ 3,514,052.00
03/01/23	103,152.00	49,724.00	152,876.00	\$ 3,410,900.00
09/01/23	104,612.00	48,264.00	152,876.00	\$ 3,306,288.00
03/01/24	106,092.00	46,784.00	152,876.00	\$ 3,200,196.00
09/01/24	107,593.00	45,283.00	152,876.00	\$ 3,092,603.00
03/01/25	109,116.00	43,760.00	152,876.00	\$ 2,983,487.00
09/01/25	110,660.00	42,216.00	152,876.00	\$ 2,872,827.00
03/01/26	112,225.00	40,651.00	152,876.00	\$ 2,760,602.00
09/01/26	113,813.00	39,063.00	152,876.00	\$ 2,646,789.00
03/01/27	115,424.00	37,452.00	152,876.00	\$ 2,531,365.00
09/01/27	117,057.00	35,819.00	152,876.00	\$ 2,414,308.00
03/01/28	118,714.00	34,162.00	152,876.00	\$ 2,295,594.00
09/01/28	120,393.00	32,483.00	152,876.00	\$ 2,175,201.00
03/01/29	122,097.00	30,779.00	152,876.00	\$ 2,053,104.00
09/01/29	123,825.00	29,051.00	152,876.00	\$ 1,929,279.00
03/01/30	125,577.00	27,299.00	152,876.00	\$ 1,803,702.00
09/01/30	127,354.00	25,522.00	152,876.00	\$ 1,676,348.00
03/01/31	129,156.00	23,720.00	152,876.00	\$ 1,547,192.00
09/01/31	130,983.00	21,893.00	152,876.00	\$ 1,416,209.00
03/01/32	132,837.00	20,039.00	152,876.00	\$ 1,283,372.00
09/01/32	134,716.00	18,160.00	152,876.00	\$ 1,148,656.00
03/01/33	136,623.00	16,253.00	152,876.00	\$ 1,012,033.00
09/01/33	138,556.00	14,320.00	152,876.00	\$ 873,477.00
03/01/34	140,516.00	12,360.00	152,876.00	\$ 732,961.00
09/01/34	142,505.00	10,371.00	152,876.00	\$ 590,456.00
03/01/35	144,521.00	8,355.00	152,876.00	\$ 445,935.00
09/01/35	146,566.00	6,310.00	152,876.00	\$ 299,369.00
03/01/36	148,640.00	4,236.00	152,876.00	\$ 150,729.00
09/01/36	150,729.00	2,133.00	152,862.00	\$ -
Total Remaining Payments:				4,739,142.00
Savings if paid by 7/1/2020:				924,189.00
Reserve Requirement:				-

Schedule of Debt Service Requirements - COMMUNITY DEVELOPMENT FUND

Debt Service Schedule: Interfund Loan from Water				
Purpose: Community Development Project Funding				
Fund: Community Development				
Original Balance: \$ 150,000.00				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
12/15/20	-	-	-	\$ 150,000.00
12/15/21	-	-	-	\$ 150,000.00
12/15/22	150,000.00	5,000.00	155,000.00	\$ -
Total Remaining Payments:				155,000.00
Savings if paid by 7/1/2020:				5,000.00
Reserve Requirement:				-

Debt Service Schedule: Interfund Loan from Sewer				
Purpose: Community Development Project Funding				
Fund: Community Development				
Original Balance: \$ 150,000.00				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
12/15/20	-	-	-	\$ 150,000.00
12/15/21	-	-	-	\$ 150,000.00
12/15/22	150,000.00	5,000.00	155,000.00	\$ -
Total Remaining Payments:				155,000.00
Savings if paid by 7/1/2020:				5,000.00
Reserve Requirement:				-

Schedule of Debt Service Requirements - COMMUNITY DEVELOPMENT FUND

Debt Service Schedule: Boise Paper Note				
Purpose: Purchase of Boise Property (Industrial Business Park)				
Fund: Community Development				
Original Balance: \$ 3,000,000.00				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
07/01/20	150,000.00		150,000.00	\$ 2,230,000.00
07/01/21	150,000.00		150,000.00	\$ 2,080,000.00
07/01/22	150,000.00		150,000.00	\$ 1,930,000.00
07/01/23	150,000.00		150,000.00	\$ 1,780,000.00
07/01/24	150,000.00		150,000.00	\$ 1,630,000.00
07/01/25	150,000.00		150,000.00	\$ 1,480,000.00
07/01/26	150,000.00		150,000.00	\$ 1,330,000.00
07/01/27	150,000.00		150,000.00	\$ 1,180,000.00
07/01/28	150,000.00		150,000.00	\$ 1,030,000.00
07/01/29	150,000.00		150,000.00	\$ 880,000.00
07/01/30	150,000.00		150,000.00	\$ 730,000.00
07/01/31	150,000.00		150,000.00	\$ 580,000.00
07/01/32	150,000.00		150,000.00	\$ 430,000.00
07/01/33	150,000.00		150,000.00	\$ 280,000.00
07/01/34	150,000.00		150,000.00	\$ 130,000.00
07/01/35	130,000.00		130,000.00	\$ -
Total Remaining Payments:				2,230,000.00
Savings if paid by 7/1/2020:				-
Reserve Requirement:				-
NOTE:				
- 50% of revenue from Boise Property is sent as additional pmts				

Schedule of Debt Service Requirements - COMMUNITY DEVELOPMENT FUND

Debt Service Schedule: Columbia State Bank				
Purpose: Purchase of Veneer Property (Riverfront Property)				
Fund: Community Development				
Original Balance: \$ 1,000,000.00				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
12/15/20	50,043.37	9,282.50	59,325.87	\$ 503,799.71
06/15/21	51,218.88	7,496.50	58,715.38	\$ 452,580.83
12/15/21	52,297.97	7,496.50	59,794.47	\$ 400,282.86
06/15/22	53,511.09	5,675.25	59,186.34	\$ 346,771.77
12/15/22	54,653.81	5,675.25	60,329.06	\$ 292,117.96
06/15/23	55,906.22	3,818.75	59,724.97	\$ 236,211.74
12/15/23	57,115.43	3,818.75	60,934.18	\$ 179,096.31
06/15/24	58,387.11	1,927.00	60,314.11	\$ 120,709.20
12/15/24	59,687.09	1,927.00	61,614.09	\$ 61,022.11
06/15/25	61,022.11	1,927.00	62,949.11	\$ -
			Total Remaining Payments:	484,846.33
			Savings if paid by 7/1/2020:	32,265.50
			Reserve Requirement:	-

Schedule of Debt Service Requirements - STREET FUND

Debt Service Schedule: US Bank				
Purpose: LED Transition for Street Lights				
Fund: Street Fund				
Original Balance: \$ 747,861.00				
Payment Date	Principal	Interest	Total Payment	Bal. Remaining
07/15/20	45,314.42	14,178.30	59,492.72	\$ 572,611.14
07/15/21	46,354.16	13,138.56	59,492.72	\$ 526,256.98
07/15/22	47,417.76	12,074.97	59,492.73	\$ 478,839.22
07/15/23	48,505.76	10,986.97	59,492.73	\$ 430,333.46
07/15/24	49,618.72	9,874.00	59,492.72	\$ 380,714.74
07/15/25	50,757.23	8,735.50	59,492.73	\$ 329,957.51
07/15/26	51,921.85	7,570.87	59,492.72	\$ 278,035.66
07/15/27	53,113.20	6,379.53	59,492.73	\$ 224,922.46
07/15/28	54,331.88	5,160.85	59,492.73	\$ 170,590.58
07/15/29	55,578.52	3,914.20	59,492.72	\$ 115,012.06
07/15/30	56,853.77	2,638.95	59,492.72	\$ 58,158.29
07/15/31	58,158.29	1,334.44	59,492.73	\$ (0.00)
Total Remaining Payments:				654,419.98
Savings if paid by 7/1/2020:				81,808.84
Reserve Requirement:				-

Schedule of Debt Service Requirements - STREET FUND

Debt Service Schedule: Street Fund Home Purchase				
Purpose: Home Purchase for Future Riverfront Connector				
Fund: Street Fund				
Original Balance: \$ 125,255.00				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
04/01/21	9,300.00	-	9,300.00	\$ 78,755.00
04/01/22	9,300.00	-	9,300.00	\$ 69,455.00
04/01/23	9,300.00	-	9,300.00	\$ 60,155.00
04/01/24	9,300.00	-	9,300.00	\$ 50,855.00
04/01/25	9,300.00	-	9,300.00	\$ 41,555.00
04/01/26	9,300.00	-	9,300.00	\$ 32,255.00
04/01/27	9,300.00	-	9,300.00	\$ 22,955.00
04/01/28	9,300.00	-	9,300.00	\$ 13,655.00
04/01/29	9,300.00	-	9,300.00	\$ 4,355.00
04/01/30	4,355.00	-	4,355.00	\$ -
Total Remaining Payments:				78,755.00
Savings if paid by 7/1/2020:				-
Reserve Requirement:				-
NOTE:				
- Street Fund used cash to purchase the house for \$125,254.54 on 4/1/2017				
- Current Renter pays \$775 per month to the Street Fund				
- City plans for URA to "Purchase" the property whe funds are available				

Salary and Classification Plan

AFSCME Union Employees - July 1 2020		MONTHLY SALARY RANGE				
		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Library Assistant	AFSCME	2,383	2,501	2,627	2,758	2,896
Secretary / Clerical	AFSCME	2,841	3,017	3,168	3,326	3,493
Front Office Specialist	AFSCME	2,841	3,017	3,168	3,326	3,493
Library Technician I	AFSCME	3,315	3,480	3,654	3,835	4,027
Parks Utility I	AFSCME	3,495	3,669	3,852	4,047	4,246
Office Assistant	AFSCME	3,495	3,669	3,852	4,047	4,246
Utility Worker I	AFSCME	3,495	3,669	3,852	4,047	4,246
Library Technician II	AFSCME	3,495	3,669	3,852	4,047	4,246
Utility, Banking, & Court Specialist	AFSCME	3,566	3,745	3,934	4,131	4,337
Community Development Administrative Asst.	AFSCME	3,687	3,872	4,068	4,340	4,484
Building / Admin Secretary	AFSCME	3,687	3,872	4,068	4,340	4,484
Municipal Court Clerk	AFSCME	3,687	3,872	4,068	4,340	4,484
Public Works Office Assistant	AFSCME	3,687	3,872	4,068	4,340	4,484
WWTP Operator I	AFSCME	3,687	3,872	4,068	4,340	4,484
Parks Utility II	AFSCME	4,104	4,308	4,527	4,752	4,988
Utility Worker II	AFSCME	4,104	4,308	4,527	4,752	4,988
WWTP Utility II	AFSCME	4,104	4,308	4,527	4,752	4,988
Librarian I	AFSCME	4,309	4,660	4,800	4,945	5,092
Parks Specialist	AFSCME	4,333	4,547	4,774	5,013	5,263
Collections System Operator	AFSCME	4,333	4,547	4,774	5,013	5,263
Mechanic II	AFSCME	4,333	4,547	4,774	5,013	5,263
Building Maintenance Utility Worker	AFSCME	4,333	4,547	4,774	5,013	5,263
Utility Plumber	AFSCME	4,333	4,547	4,774	5,013	5,263
WWTP Operator II	AFSCME	4,333	4,547	4,774	5,013	5,263
Water Systems Operator	AFSCME	4,333	4,547	4,774	5,013	5,263
Water System Filtration Operator	AFSCME	4,333	4,547	4,774	5,013	5,263
Engineering Technician I	AFSCME	4,632	4,859	5,102	5,356	5,624
Associate Planner	AFSCME	4,632	4,859	5,102	5,356	5,624
Water Treatment Operator	AFSCME	4,763	5,019	5,277	5,530	5,787
WWTP Operator III	AFSCME	4,884	5,131	5,385	5,657	5,937
Engineering Technician II	AFSCME	5,152	5,409	5,678	5,965	6,263
Pretreatment Coordinator	AFSCME	5,152	5,409	5,678	5,965	6,263
PW Construction Inspector	AFSCME	5,152	5,409	5,678	5,965	6,263
Building Inspector	AFSCME	5,152	5,409	5,678	5,965	6,263
Communications Officer	AFSCME	5,152	5,409	5,678	5,965	6,263
Engineering Technician - Project Manager	AFSCME	5,678	5,965	6,263	6,579	6,908

Salary and Classification Plan

Police Union Employees - July 1 2020		MONTHLY SALARY RANGE					
		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Records and Evidence Specialist	SHPA	3,396	3,575	3,763	3,961	4,170	4,389
Code Enforcement Officer	SHPA	3,746	3,943	4,151	4,369	4,599	4,841
Patrol Officer	SHPA	4,599	4,841	5,095	5,364	5,646	5,943
Detective	SHPA						6,242
Corporal	SHPA						6,754

Unrepresented Employees - Effective 7/1/2020	Mgmt. Leave Class	MONTHLY SALARY RANGE				
		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Seasonal Public Works Summer Crew (Hourly)	None	12.00				
Seasonal Recreation Assistant (Hourly)	None	12.00				
Deputy City Recorder	C	3,951	4,159	4,378	4,609	4,851
Recreation Manager	C	4,224	4,446	4,680	4,927	5,186
Accountant	C	4,623	4,866	5,122	5,392	5,675
Field Supervisor / Safety Coordinator	C	5,316	5,595	5,890	6,200	6,526
Water Filtration Facility Supervisor	C	5,316	5,595	5,890	6,200	6,526
WWTP Operator IV	C	5,316	5,595	5,890	6,200	6,526
IT Specialist	B	5,501	5,790	6,095	6,416	6,754
Government Affairs Project Specialist	B	5,501	5,790	6,095	6,416	6,754
Public Works Supervisor	C	5,796	6,101	6,422	6,760	7,116
City Recorder	B	5,843	6,151	6,474	6,815	7,174
Sergeant	C					7,412
WWTP Superintendent	C	6,227	6,554	6,899	7,262	7,645
Building Official	B	6,835	7,195	7,573	7,972	8,391
City Planner	B	6,835	7,195	7,573	7,972	8,391
Library Director	A	6,842	7,203	7,582	7,981	8,401
Public Works Engineering Director	B	6,904	7,268	7,650	8,053	8,477
Lieutenant	C	7,050	7,421	7,811	8,222	8,655
Public Works Director	A	7,846	8,259	8,693	9,151	9,633
Chief of Police	C	8,036	8,459	8,907	9,373	9,866
Assistant City Administrator	A	8,399	8,842	9,307	9,797	10,312
City Administrator	A	8,841	9,306	9,796	10,311	10,854

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.

Financial Policies

3. Capital Improvement Policy

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

4. Accounting Policy

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

5. Debt Policy

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

6. Reserve Policy

- 6.1. Within the General Fund, the City's goal is to keep a minimum of 20% of 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.

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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.

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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.

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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.”

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.

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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
- 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 Advisors

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 Advisors:
 - 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.

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- 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
- 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 at 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.

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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.

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 are not investments and are therefore outside the scope of restrictions of this policy. Pursuant to ORS 294.035(3)(d), time deposits, certificates of deposit and savings accounts are considered investments and within the scope of this policy.

5. Repurchase Agreements

- i. ORS 294.035 (3)(j) requires repurchase agreement collateral to be limited in maturity to three years and priced according to percentages prescribed by written policy of the Oregon Investment Council or the Oregon Short Term Fund Board.
- ii. ORS 294.035 (2) limits the maximum term of any repurchase agreement to 90 days.
- iii. The OSTF Board has adopted the following margins:
 - A. US Treasury Securities: 102%
 - B. US Agency Discount and Coupon Securities: 102%
 - C. Mortgage Backed and Other*: 103%

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

Financial Policies

IX. Investment Parameters

1. Credit Risk

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

i. Diversification

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

ii. Recognized Credit Ratings

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

iii. Portfolio Average Credit Rating

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

iv. Exposure Constraints and Minimum Investment Credit Ratings

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

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

* 25% Maximum per ORS 294.035(D)

** As Authorized by ORS 294.035(3)(d)

*** 35% Maximum per ORS 294.035(D)

**** 5% Maximum per ORS 294.035(D)

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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.

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%

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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.

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.

Financial Policies

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.

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).

Financial Policies

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.

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;

Or

- B. Material changes have been made since the last review by the OSTF Board.

Regardless of whether this policy is submitted to the OSTF Board for comment, this policy shall be re-submitted not less than annually to the City Council for approval.

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	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 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 frame work 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.



"Be mindful. Be Grateful. Be positive. Be true. Be kind."
- Roy T. Bennett