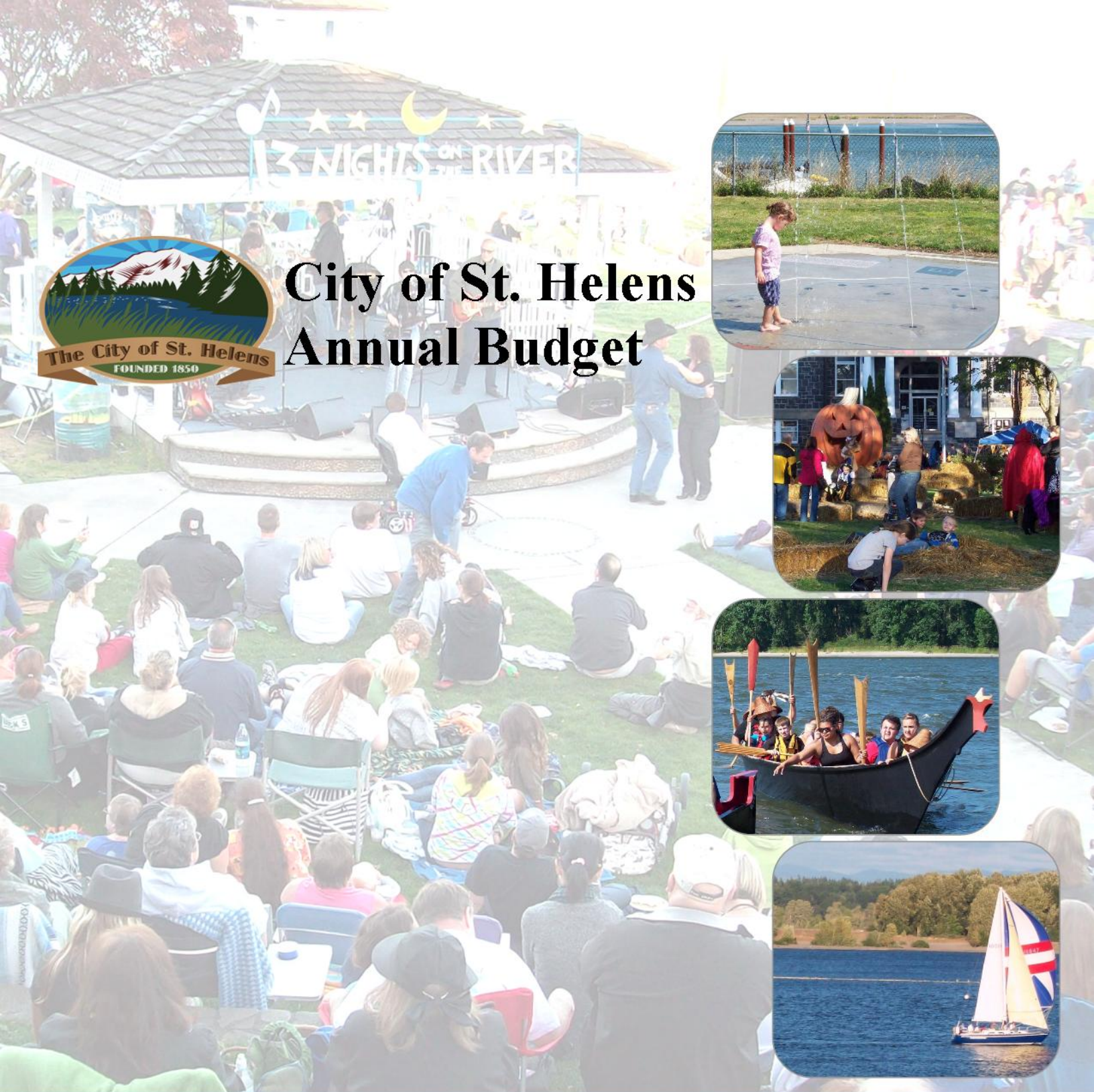




City of St. Helens Annual Budget



Adopted Budget: Fiscal Year 2013-2014

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Cover picture taken by City's Communications Officer Crystal Farnsworth
13 Nights – Columbia View Park St. Helens.

City of St. Helens
Fiscal Year 2013-14 Budget

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City of St. Helens



2013-14 Annual Budget Introduction



The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of St. Helens, Oregon for its annual budget for Fiscal Year beginning July 1, 2012.

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

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

City of St. Helens Budget Committee

Council Members

Member	Appointed	Expires
Randy Peterson	Mayor	12/31/2014
Douglas Morten	Council President	12/31/2014
Keith Locke	Councilor	12/31/2016
Susan Conn	Councilor	12/31/2014
Ginny Carlson	Councilor	12/31/2016

Citizen Members

Member	Appointed	Expires
Michael Funderburg	2/8/2012	12/31/2014
Thalia Piano	1/5/2011	12/31/2013
Paul Barlow	2/1/2012	12/31/2014
Bill Eagle	5/2/2007	12/31/2015
Patrick Birkle	1/18/2012	12/31/2014

Administrative Staff

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

The Budget Message

Date: April 12, 2013 (Updated June 16, 2013)
To: City of St. Helens Budget Committee
From: John Walsh, City Administrator
Jon Ellis, Budget Officer
Subject: Fiscal Year 2013-14 Budget Message



I respectfully submit the proposed budget for the City of St. Helens for Fiscal Year 2013-14.

As has been true with past fiscal years, the largest challenge in preparing the FY 13-14 budget has been anticipating how larger economic forces will affect the City of St. Helens in the next fiscal year and into the future. The global, national, and regional economic downturn has depressed many of the economic activities that the City relies on for revenue.

The City has been proactively addressing the tough economic conditions for the unprecedented fifth year through hiring freezes and expenditure reductions, while trying to maintain service levels in all departments. While there are a number of positive economic indicators throughout the economy, historically Columbia County lags behind the rest of the nation and the state in recovery. The proposed budget reflects the base line department requested budget with inflationary increases associated with retirement costs. These requests have been further reduced by specific targeted cuts in General Fund programs (reference Table 1, page 10).

This year's budget document format has been modified to enhance matching of revenues with applicable expenditures and improve readability to the reader.

The Revenue Sharing and Building Funds have been merged with the General Fund in FY 2013-14 to reflect the continued reliance on Revenue Sharing funds to support General Fund Services and the anticipated, continued General Fund support to assure continuation of Building Services through this prolonged housing downturn and excess housing inventory. Building Services will be reconciled annually and a reserve set aside to track any residual balances of building fees to assure compliance with ORS 455.230 which assures that fees collected are applied only to direct costs applicable for providing services.

The 911 Communication Fund 007 has been eliminated from the budget. Recent legislative changes no longer require cities that have pass-through dollars from the state to a regional emergency communication center to budget for the revenues and offsetting expenditures of these pass-through dollars. The regional 911 communication center directly budgets accordingly.

The budget has been modified to provide a section that highlights the budget by department and their programs. This eliminates redundancy of narratives in each of the

Fund sections and simplifies the review by the Budget Committee and the reader by placing all programs and applicable funding in one easy reference section.

A new cost center in the Community Enhancement Fund 009 has been implemented to track potential economic development opportunities and assess the development of a formation of an urban renewal area.

The City’s total budget is \$33.5 million, but after netting un-appropriated funds (\$8.3 million), contingencies (\$3.0 million), inter-fund transfers (\$1.7 million), and internal services (\$1.8 million), the net budget (anticipated cash out the door) is \$18.7 million. The General Fund net budget totals \$3.9 million (after netting out contingencies and un-appropriated funds).

The overall changes in the adopted FY 13-14 budget (as compared to the adopted FY 12-13 budget) are summarized as follows:

- Personal services increased \$43,800 or .65% primarily due to:
 - Anticipated cost of living increases of \$115,000 or 2%,
 - Increase in PERS retirement of \$113,500 or 11%, and
 - Increase in medical costs of \$50,000 or 5%, partially offset by...
 - Reduction of staffing resulting in saving \$234,700
 - Reductions represent elimination and/or reductions of City full-time equivalent (FTE) of the following positions: a code enforcement officer, a part-time library assistant, 1.8 engineering technicians, 2 seasonal part-time parks maintenance workers, and a part-time administrative assistant. Please note all but the code enforcement reduction were accomplished through attrition. Reference table below illustrating history of FTE by department.

Department	Actual 2007-08 or peak	Adopted 2012-13	Proposed 2013-14	Adopted 2013-14	Adopted 2012-13		Actual 2007-08 *	
					-VS- Adopted 2013-14		-VS- Adopted 2013-14	
					Change	Percent	Change	Percent
Administrative / Community Services	18.50	14.50	13.80	14.00	(0.50)	-3.45%	(4.50)	(0.24)
Police	24.00	18.00	16.50	17.00	(1.00)	-5.56%	(7.00)	(0.29)
Library	7.00	5.50	5.64	5.46	(0.04)	-0.73%	(1.54)	(0.22)
Public Works *	36.70	32.80	30.50	30.50	(2.30)	-7.01%	(6.20)	(0.17)
Total FTE	86.20	70.80	66.44	66.96	(3.84)	-5.42%	(19.24)	(0.22)

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

- Materials and Services increased \$97,000 or 1.7% primarily due to:
 - \$300,000 in anticipation of Marine Board Grants for improvements to Sand Island and docks,
 - \$60,000 anticipated for further economic assessments associated with usage of potential riverfront property and anticipation of urban renewal area formation, and
 - \$30,000 in enhanced crack sealing and street striping, partially offset by
 - General overall reduction in materials and services in numerous non-General Fund operating programs.

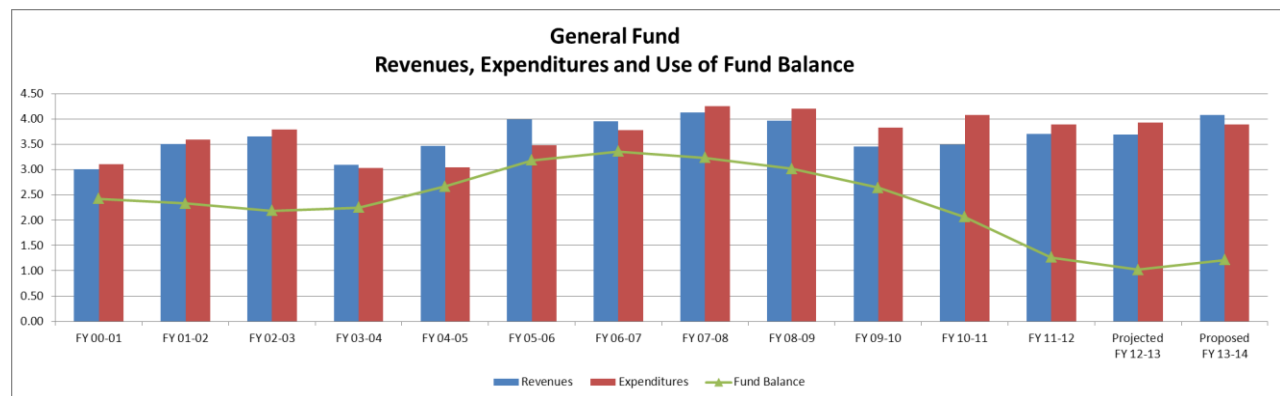
- Capital Outlay increased \$2.5 Million or 53% primarily due to appropriating \$2.7 million for potential economic development opportunities partially offset by a decline in purchases in fleet rolling equipment. The following table illustrates the Actual FY 12-13 projects (anticipated to be complete) and the proposed FY 13-14 projects.

Capital Outlay - Summary Project Listing

Account Description	Adopted 2012-13	Proposed 2013-14	Notes	Account Description	Adopted 2012-13	Proposed 2013-14	Notes
009-Community Enhancement				010 - Capital Projects - 303/304 - Sewer/Storm			
Gateway project - phase I	25,000	43,500	Carry-over	Sodium Hypochlorite tanks	50,000	50,000	Carry-over
Disc Golf Course	-	14,860		Sewer main replacement	300,000	300,000	
PD Mobile Data Terminals	75,000	-		I&I Reduction	1,350,000	1,250,000	
Development opportunities	-	2,740,000		Headwork's upgrade	30,000	-	
	100,000	2,798,360		Storm drains	250,000	200,000	
				Godfrey Outfall	-	350,000	
010 - Capital Projects - 301 - Streets					1,980,000	2,150,000	
Unimproved paving	190,000	190,000	Carry-over	Various - Other Capital Outlays			
Sidewalk	95,000	75,000	Carry-over	SUV - pickup 2	65,000	35,000	
Columbia Blvd Overlay	270,000	-		Used Loader	50,000	75,000	Carry-over
Eisenschmidt Sidewalk-Overlay	-	31,000		Flusher Truck	250,000	-	
Street Light upgrades	35,000	24,000		City Entryway Signage	20,000	20,000	Carry-over
Signal Controllers	20,000	-		Various Bldg./Equipment	59,900	61,000	
St Helens Street Overlay	-	245,000		Housing Rehab Program	400,000	400,000	Carry-over
	610,000	565,000			844,900	591,000	
010 - Capital Projects - 302 - Water							
Telemetry System Upgrade	410,000	325,000	Carry-over	Total Capital Outlay			
Water main replacement	200,000	200,000			4,494,900	6,969,360	2,474,460
Water meter replacement	100,000	100,000					
Purchase land for reservoir	250,000	240,000	Carry-over				
	960,000	865,000					

The General Fund

The following graph demonstrates how the City's General Fund reserve balance has steadily declined since FY 07-08.



In order to balance the General Fund Budget without further utilizing reserve funds in FY 13-14, staff proposes to reduce the General Fund expenditures by 5.3% or \$216,860. The Proposed Budget anticipates maintaining 31% of operating expenditures in reserve.

The General Fund budget contains the following material changes:

Item	All Funds	General Funds	Cumulative GF Impact	Description
1	4,800	4,800	4,800	Eliminate reserve for Full Court Software Upgrade
2	50,900	50,900	55,700	Underfill Police Lieutenant with police officer
3	290	20,870	76,570	Shift .2 of Parks personnel to streets
5	89,600	67,200	143,770	Elimination of Code Enforcement Office
6	6,670	6,090	149,860	Eliminate retiring Part-time Library Assistant
	152,260	149,860		Total Reductions
Added Back - due to PERS SB 822 and Potential increase in building activity				
4	21,970	20,760	97,330	Reduce Building Official to 4 days per week - 20% reduction (keep medical status quo) - reduce transfer to Bldg. Fd.
7	46,240	46,240	119,530	Hire 16th Police Officer January 2014
	68,210	67,000	216,860	Total Added Back

Please note that with the merge of Revenue Sharing Fund (032) with the General Fund (001), the only programs funded in the proposed FY 2013-14 Budget (Planning) are the Main Street Program (\$12,000) and the donation to Columbia County Economic Team (CCET, \$15,000). The community grant program funds that were funded in prior years (i.e. Food Bank, CC Rider, and St. Helens Community Foundation, totaling \$25,000) were not included in the Proposed FY 2013-14 Budget.

Water Fund

Water Utility - A 10% rate increase is anticipated in FY 13-14 primarily driven by debt service obligations and the need to maintain capital infrastructure. The increase will raise operating revenues in excess of expenses as mandated by the debt covenant.

In 2005, the City was required to construct a water treatment plant in compliance with federal clean water regulations. The treatment plant was designed and constructed to meet the City's anticipated growth demands over the next 20 to 30 years. The project cost \$11 million which was funded in part by the City's capital reserves, also including an \$8 million low-interest loan through Oregon Economic and Community Development. The loan repayment schedule projected revenues based on development trends where additional customers would contribute revenues to defray the costs of servicing the loan debt. In 2008, the national economy plummeted and both residential and commercial development in the city came to a virtual standstill. Utility revenues were impacted by the lack of development and further stifled by foreclosure vacancies and diminished industrial usage. The combination of these factors affected the loan repayment plan which offered gradual increases offset by growth and inflation. In order to meet the debt burden, higher than initially projected rate increases have been required. The

10% rate adjustment proposed will bring the City into compliance and future increases will be more in line with inflation.

Sewer Fund

Sewer and Storm Utilities anticipate rate increases in FY 13-14 of 7.5% for Sewer and 9.5% for storm. The rate increases are primarily driven by capital outlays to meet Federal mandates (Clean Water Act) and replace the aging infrastructure. Over the next five years, City will need to improve/replace \$9.1 million in sewer/storm infrastructure. Some of these outlays will be paid on a pay-as-you-go basis while others need to be financed.

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

Jon Ellis, Finance Director/Budget Officer
P.O. Box 278
St. Helens, OR 97051
jellis@ci.st-helens.or.us
503-366-8227

Acknowledgement

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

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City of St. Helens



2012-13 Annual Budget Reader's Guide

City of St. Helens



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

History

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

Geography

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

Our Community

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

Top Ten Property Tax Payers

Fiscal Year 13-14				Fiscal Year 05-06			
Rank	Property owner	Assessed Value (in \$ millions)	Percent of total valuation	Rank	Property owner	Assessed Value (in \$ millions)	Percent of total valuation
1	Armstrong World Industry	36.01	4.5%	1	Boise White Paper LLC	88.83	11.9%
2	Boise White Paper LLC	20.41	2.5%	2	Armstrong World Industry	28.23	3.8%
3	Cascade Tissue Group of Oregon	13.34	1.6%	3	Cascade Tissue Group of Oregon	18.96	2.5%
4	Wal-Mart	7.79	1.0%	4	Wal-Mart	6.53	0.9%
5	Northwest Natural Gas	6.69	0.8%	5	Graymont Western US Inc	5.64	0.8%
6	Letica Corporation	6.36	0.8%	6	Letica Corporation	5.70	0.8%
7	Comcast Corporation	5.93	0.7%	7	Stimson Lumber Company	5.30	0.7%
8	Calaaway Properties LLC	5.12	0.6%	8	Northwest Natural Gas	5.56	0.7%
9	St Helens Properties LLC	4.94	0.6%	9	St Helens Properties LLC	5.29	0.7%
10	Nationwide Health Properties LLC	4.56	0.6%	10	Boise Building Solutions	4.99	0.7%
	Total Top Ten	111.14	13.7%		Total Top Ten	175.03	23.4%
	Total Assess Value - City Wide	808.98	100.0%		Total Assess Value - City Wide	748.09	100.0%

Population History

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

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

City of St. Helens is the largest City in Columbia County and the County seat. Over the past ten years the City of St. Helens was the second fastest growing city in Columbia County with a growth of 24% compared to the Columbia County population growth of 12%.

City of St. Helens

Government

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

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

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

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

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

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

Council Goals and Priorities

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

By doing so we will:

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

STRATEGIC FOCUS AREA #1- Government Structure and Organization

The legal framework of City government as established in the Charter, as well as the structure of City departments and functions

DESIRED OUTCOME – The government of the City of St. Helens works efficiently and effectively in carrying out its tasks and meeting its goals. The process of governance is transparent and accessible to the citizens of the city.

STRATEGIC FOCUS AREA #2 – Communications

The two-way flow of information from and into City Hall, plus the effective use of that information

DESIRED OUTCOME – The government of the City of St. Helens benefits from providing clear, comprehensive and regular information about city issues and activities to the citizens and receiving feedback and input on city issues in a welcoming and respectful manner.

STRATEGIC FOCUS AREA #3 – Inter-Agency Relations

The communication channels and partnerships with the Port, School District, Fire District, County and other public and private organizations

DESIRED OUTCOME – The government of the City of St. Helens works in partnership with all other units of local government to provide one cohesive, mutually supporting and unified system of local governance.

STRATEGIC FOCUS AREA #4 – Economic Development

The City's leadership and pro-active work to support and grow all the economic elements of the Community

Council Goals and Priorities (continued)

DESIRED OUTCOME – The City of St. Helens has a vibrant local economy that is in balance with the needs of its residents.

STRATEGIC FOCUS AREA #5 – Customer Service

The relationship between public officials and those they serve, especially in the context of helping a citizen with a question, problem or application

DESIRED OUTCOME – Citizens of the Community have a great respect for the government of St. Helens because they are treated well in their interactions with the City.

STRATEGIC FOCUS AREA #6 – Physical Condition and Appearance

The level of upkeep of yards, buildings and public spaces

DESIRED OUTCOME – The physical environment of the City, regardless of public or private ownership, is maintained in a clean and tidy manner.

STRATEGIC FOCUS AREA #7 – Municipal Asset Base

The wise stewardship, through management, maintenance and operation, of City owned facilities and equipment

DESIRED OUTCOME – The City’s capital assets are well maintained and usable, with the funds in place to replace those assets when needed.

STRATEGIC FOCUS AREA #8 – Financial Management

The effective management of the City’s finances on both a short range and long range basis

DESIRED OUTCOME – The City maintains a sound and prudent financial plan involving budgeting, forecasting, capital improvement programming and investment that demonstrates responsible stewardship of public funds and the public trust.

STRATEGIC FOCUS AREA #9 – Business Development

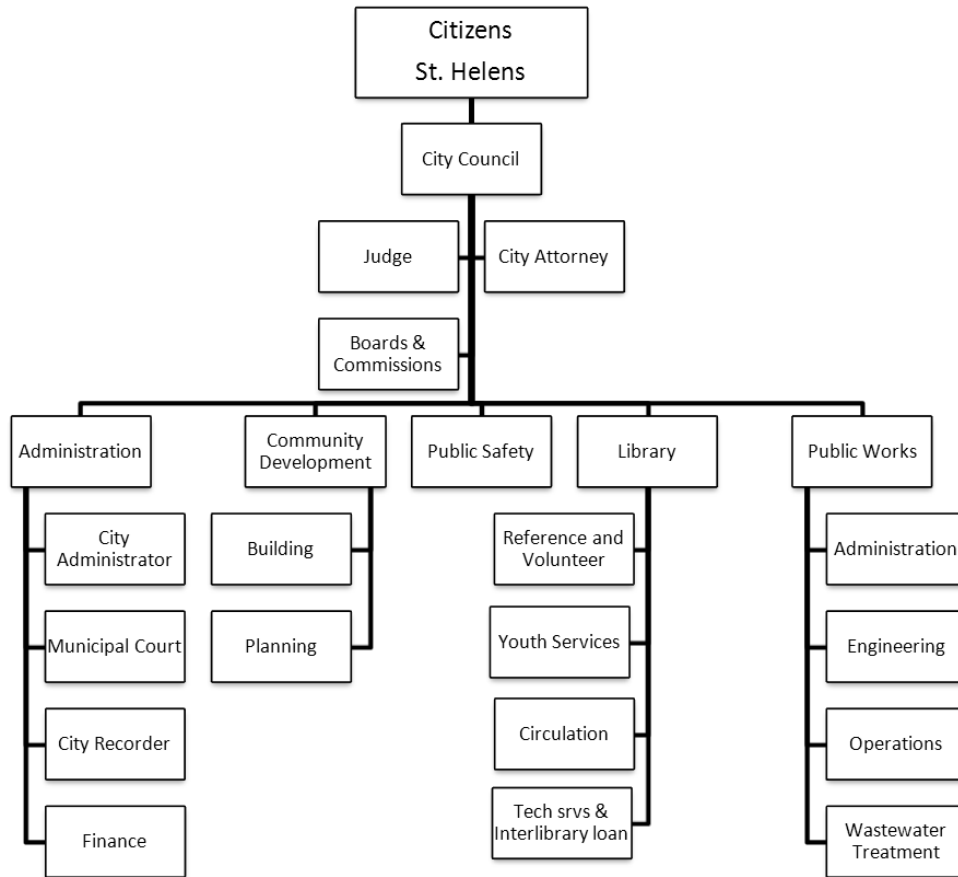
The planning and development of the City’s Business Districts

DESIRED OUTCOME – The City’s Olde Towne and Waterfront become an exciting, dynamic and successful cultural, government, recreational and business district; the highway strip is attractive and functional; and the Mid-Town area is a vibrant area of many uses.

Short Term Goals: Fiscal Year 2012

Score	Goal	Department Assigned	Strategic Focus Area
13	Establish short term ad hoc Business Advisory Council. Objective is for local business leaders to meet and report to Council on ways to make local business climate more attractive for business retention, recruitment and expansion.	Administration	SFA #4
7	Work with business groups to identify common issues and form more cohesive relationships (coalitions) among business groups. Council walks from business to business asking what they would like to see. Maybe make one of our council work sessions a walking meeting. Develop a Community Development Center where various groups can meet that support economic development, tourism and community activities.	Administration	SFA #9
5	Complete Highway 30 Landscaping Plan with ODOT and Portland & Western Railroad.	Public Works/ Administration	SFA #6
5	Develop Communications Plan including social networking plan, policies and procedures.	Administration	SFA #2
4	Support Main Street Program with financial contribution of \$5,000-\$10,000.	Community Development	SFA #4
4	All city staff and council do some team building together.	Administration	SFA #5
4	Investigate options to contain and/or reduce water, sewer and stormwater operating expenses to reduce or contain utility rates.	Public Works/ Administration	SFA #8
4	Contract with City landscape architect to complete final design and magnitude of cost estimate for Dalton Lake Development Plan.	Community Development/ Public Works	SFA #10
4	Create "Grant Opportunities Committee".	Administration	SFA #8
4	Gable Road Pathway: Funding including sidewalk/road/safety/grant.	Public Works	SFA #10
4	Complete Safe Passages Action Plan with School District.	Community Development/ Public Works	SFA #10
3	Council policies and procedures.	Administration	SFA #1
3	Stabilize City Budget: Maintain appropriate reserves (minimum 10%) for emergency contingencies. <i>Create Funding Opportunities Committee.</i>	Administration	SFA #8
2	Develop a Long-term Financial Plan.	Administration	SFA #8
2	Investigate merging St. Helens Parks Department with Greater St. Helens Parks and Recreation District or creating new St. Helens Parks District.	Public Works	SFA #8
2	Investigate Creating St. Helens Library District.	Library	SFA #8

City-Wide Organizational Chart



The Budget Process

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

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

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

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

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

The Budget Process

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

Table 1 - FY 2012-13 Budget Schedule		
Date	Time	Agenda
Tuesday, April 16, 2013	6:00 PM	General Budget Overview Review of Administration, Police, and Library Departments
Tuesday, April 30, 2013	6:00 PM	Review of Public Works Department
Thursday, May 16, 2013	6:00 PM	Budget Committee Public Hearing
Tuesday, May 21, 2013	6:00 PM	Alternative Budget Committee Public Hearing (if needed)
Wednesday, June 05, 2013	6:30 PM	City Council Public Hearing
Wednesday, June 19, 2013	7:00 PM	Adoption of Budget Resolutions

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

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

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

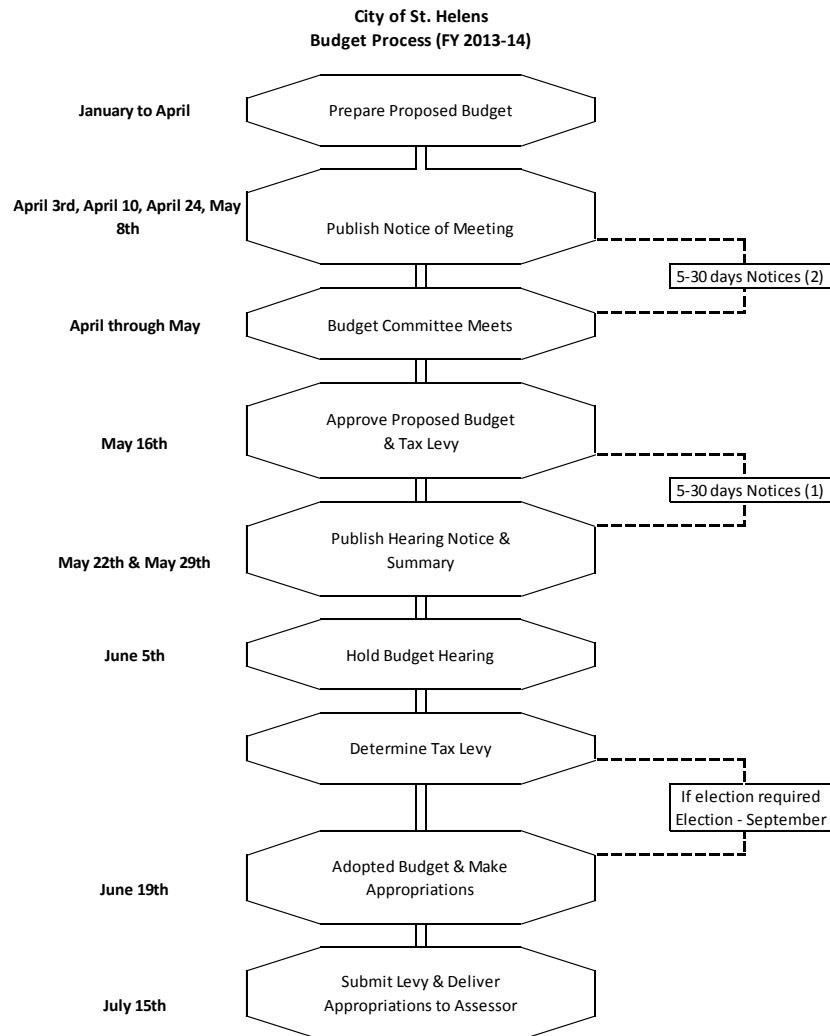
The Budget Committee

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

The appointed members:

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

The Budget Process Schematics



The Budget Basis

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

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

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

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

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

The Budget Document

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

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

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

Fiscal Policies

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

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

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

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

Fiscal Objectives

- I. **Revenue Policies** - Design, maintain and administer a revenue system that will assure reliability, equitability, diversity and sufficient revenue stream to support desired City services.
 - a. The City will actively identify and administer funding sources that create a reliable, equitable and diverse revenue stream to shelter the City from short-term fluctuations in any single revenue source and to maintain desired levels of services.

Fiscal Policies

- b. The City will estimate its annual revenues by an objective, analytical process. Revenues will be conservatively estimated in the budget process.
- c. The City will maximize the use of service users' charges in lieu of taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.
- d. The City will consider full costs (operating, direct, indirect and capital) for providing the services, and comparable rates charged by other municipalities of similar size in establishing users' charges (charges, rates, and fees).
- e. The cost for providing specific services shall be recalculated periodically, and the fee adjusted accordingly. The City shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated,
- f. The City shall pursue an aggressive policy of collecting delinquent accounts. When necessary, discontinuing service, small claims court, collections agencies, foreclosure, liens and other methods of collections, such as imposing penalties, collections and late charges, may be used.

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

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

Fiscal Policies

- III. **Reserves / Contingencies Policies** – Maintain the reserves, contingencies, and ending fund balances of the various operating funds at levels sufficient to protect the City’s financial position from emergencies.
- a. The City shall strive to maintain the combination of appropriated contingencies and unappropriated reserves in each of the Operating Funds to equal a minimum of 20% of the operating expenditures or expenses of that fund (excluding debt service, capital outlay, equity transfers, and other reserves).
 - b. The City shall establish contingency appropriations for unanticipated expenditures of a nonrecurring nature, unexpected increases in service delivery cost, and/or unexpected reduction to revenue streams. Contingencies should be appropriated within a range of 10% to 20% of operating expenditures.
- IV. **Capital Improvement Plan Policies** – Annually review and monitor the state of the City’s capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding alternatives, and availability of resources.
- a. The City will develop a multi-year plan for capital improvements, update it annually and make all capital improvements in accordance with the plan.
 - b. The City will maintain its physical assets at a level adequate to protect the City’s capital investment and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.
 - c. Capital projects will conform to the following criteria:
 - i. Will be part of an approved City plan;
 - ii. Will be part of an adopted maintenance and/or replacement schedule;
 - iii. Will minimize operating costs; and
 - iv. Will be selected according to the established Capital Improvement Plan.
 - d. The capital budget process works in conjunction with the regular operating budget process. CIP projects are flagged as funded or unfunded depending on whether or not the forecasted operating budget can support or fund the project. All funded CIP projects are included in the operating budget for the current budget year.
- V. **Capital Asset Management Policies** – The capital assets of the City of St. Helens are property owned in-common by the citizens of our community.
- a. These community assets will not be degraded, given away, or allowed to deteriorate except by action of the City Council.
 - b. Funding new long-term capital assets will be the responsibility of the community as a whole and should be funded through general obligation bonds, System Development Charges (SDC) proportionate equity asset share, grants and gifts, or volunteer contributions when appropriate.
 - c. The Capitalization threshold used in determining if a given asset qualifies for capitalization are non-consumable assets with a purchase price of \$5,000 or greater and a useful life of more than one year.

Fiscal Policies

- d. The Administrative Services – Finance Division will oversee a physical count/inspection of all capital assets at least on a biennial basis. All additions, deletions, and depreciations of infrastructure will be reported consistent with the requirements of the Government Accounting Standards Board (GASB) Statement Number 34.
- e. Adequate insurance will be maintained on all capital assets.

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

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

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

- a. The City shall establish and maintain its accounting system according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards. Promulgated by the Government Finance Officers Association (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
- b. An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.
- c. Full disclosure shall be provided in the financial statements and bond representations.
- d. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with applicable laws and regulations.
- e. Quarterly financial reports showing the current status of revenues and expenditures shall be prepared and distributed to the Council in a timely manner and made available for public inspection.

Fiscal Policies

- VIII. **Investment Policies** – Invest the City’s operating cash to ensure its legality, safety, provide for necessary liquidity, avoid imprudent risk, and optimize yield.
- a. The administration of the City’s funds and the investment of those funds shall be handled as the City’s highest public trust.
 - b. Investments shall be made in a manner that will provide the maximum security of principal invested, employing limitations on maturities and diversification of the portfolio while meeting the daily cash flow needs of the City and conforming to all applicable state and City statutes governing investment of public funds
 - c. Receipt of a market rate of return will be secondary to safety and liquidity requirements.
 - d. Earnings from investments will be used in a manner that best serves the public trust and interest of the local government.
- IX. **Management of Fiscal Policies** – Monitoring compliance and assuring timely updates to fiscal policies.
- a. Fiscal policies and changes in policies shall be approved by the City Council and adopted by resolution.
 - b. The Finance Director shall recommend fiscal changes in policy to the City Council. Recommendations shall be accompanied by a report explaining the substantive impact of all recommendations and their impact on the City’s operations, service levels and/or finances.
 - c. The Budget Committee shall review the City’s fiscal policies annually.
 - d. The City Administrator shall implement fiscal policies and monitor compliance.

Fund Descriptions

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

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

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

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

Fund Detail

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

- Fund Description: information about the purpose or services provided by the fund, sources of revenue and approved expenditures.
- Accomplishments- FY 2012/13
- Goals & Objectives- FY 2013/14
- Budget Highlights- FY 2013/14
- Budget Summary- Revenues & Expenditures by category
 - *Two year of prior year actual data
 - *Adopted Budget FY 2012/13 data
 - *Proposed Budget FY 2013/14 data
 - *Committee Approved Budget FY 2013/14 data
 - *Council Adopted Budget FY 2013/14 data

Governmental Funds

Major Funds

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

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

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

Non-Major Funds

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

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

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

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

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

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

Proprietary Funds

Major Funds

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

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

Fund Organization Chart

Internal Service Funds Pages 137 - 152		
1,370,477 Administration 239,130 Public Works <u>281,237</u> Fleet 1,890,844 (203,911) Offset - IS		
240,827	169,703	1,276,403
General Fund Page 87 - 100	Special Rev - CIP Funds Pages 101 - 136	Enterprise Funds Pages 153 - 170
54,410 City Council 335,520 Municipal Court 161,990 Planning 183,930 Building 2,366,650 Police 532,720 Library 230,330 Parks 52,370 Non-Dept. <u>778,000</u> Contingency 4,695,920 Total budget	- Building - 911 emergency 139,450 Visitor & Tourism 3,469,109 Community Enhancement 4,098,000 Capital Improvement 132,781 Revenue Sharing 456,830 CDBG 965,830 Streets <u>9,262,000</u> Total budget	350,000 Water Reserve 3,835,250 Water Operating 5,161,750 Sewer Operating <u>9,347,000</u> Total budget

Summary of Revenues and Expenditures by Fund

Fund	Resources			Uses		Resources in excess of Uses	Contingency	Unappropriated Fund Balance
	Beginning working capital	Revenues	Transfers	Expenditures	Transfers			
General Fund	1,030,357	3,911,530	182,781	3,917,920	-	1,206,748	778,000	428,748
Special Revenue Funds								
Building	-	-	-	-	-	-	-	-
911 Emergency	-	-	-	-	-	-	-	-
Visitor & Tourism	283,726	123,130	-	114,450	-	292,406	25,000	267,406
Community Enhancement	454,380	2,930,420	350,000	3,235,564	50,000	449,236	183,545	265,691
Capital Improvement	5,416,464	1,669,000	1,175,000	3,690,000	-	4,570,464	408,000	4,162,464
Revenue Sharing	132,781	-	-	-	132,781	-	-	-
CDBG	-	456,830	-	456,830	-	-	-	-
Streets (Gas Tax)	516,567	778,000	-	865,830	-	428,737	100,000	328,737
Internal Service Funds								
Administrative Services	108,087	1,262,390	-	1,297,320	-	73,157	73,157	-
Public Works	-	199,130	40,000	199,130	-	40,000	40,000	-
Fleet	34,147	250,000	-	269,250	-	14,897	11,987	2,910
Enterprise Funds								
Water Reserve	350,000	-	-	-	350,000	-	-	-
Water Operating	1,784,079	2,974,000	-	2,695,250	300,000	1,762,829	840,000	922,829
Sewer Operating	2,528,229	4,541,000	-	3,692,750	915,000	2,461,479	554,000	1,907,479
Grand Total	12,638,818	19,095,430	1,747,781	20,434,294	1,747,781	11,299,954	3,013,689	8,286,265
Total Budget			33,482,029		33,482,029			
Unappropriated fund balance			(12,638,818)		(8,286,265)			
Contingency			0		(3,013,689)			
Transfers			(1,747,781)		(1,747,781)			
Internal Services			(1,765,930)		(1,765,930)			
Net Budget			<u>17,329,500</u>		<u>18,668,364</u>			
							(1,338,864)	Draw on reserves

Summary of Revenues and Expenditures

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

	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Where does it come from?						
Resources:						
Beginning working capital	13,051,771	12,070,963	11,097,940	12,608,818	12,638,818	12,638,818
Property taxes	1,468,981	1,469,211	1,504,000	1,491,400	1,491,400	1,491,400
Franchise fees	1,099,603	1,298,420	1,410,500	1,442,000	1,442,000	1,442,000
Motel/hotel	71,058	74,123	67,740	73,130	73,130	73,130
Charges for services	6,892,105	7,279,493	7,809,950	7,721,570	7,721,570	7,721,570
Licenses and permits	209,087	245,819	260,000	245,720	255,720	255,720
Fines and forfeitures	234,711	247,476	238,500	214,000	214,000	214,000
Intergovernmental	1,261,047	1,178,834	1,873,880	2,267,420	2,266,960	2,266,960
Interest earnings	92,856	58,536	51,700	72,000	72,000	72,000
Other	2,655,967	958,920	1,350,000	3,750,000	3,750,000	3,750,000
System devel. charge	101,062	101,082	133,000	119,000	119,000	119,000
Miscellaneous	172,191	226,145	297,030	195,790	195,790	195,790
Indirect cost allocation - CC	-	1,563,707	1,469,450	1,507,530	1,493,860	1,493,860
Transfers	14,068	5,877,429	1,751,900	1,747,781	1,747,781	1,747,781
Total current revenues	14,272,736	20,579,195	18,217,650	20,847,341	20,843,211	20,843,211
Total Resources	27,324,507	32,650,157	29,315,590	33,456,159	33,482,029	33,482,029
Where does it go?						
Uses:						
Personnel Services	6,999,435	6,811,350	6,639,110	6,718,530	6,682,920	6,682,920
Materials & Services	3,641,636	5,416,341	5,707,360	5,796,714	5,788,064	5,788,064
Debt Services	680,251	973,048	954,640	993,950	993,950	993,950
Transfers	4,068	5,877,538	1,751,900	1,747,781	1,747,781	1,747,781
Total Operating Requirements	11,325,390	19,078,277	15,053,010	15,256,975	15,212,715	15,212,715
Capital Outlay	3,928,261	1,606,156	4,494,900	6,919,360	6,969,360	6,969,360
Total Operating and Capital	15,253,651	20,684,433	19,547,910	22,176,335	22,182,075	22,182,075
Contingency	-	-	2,822,868	3,013,689	3,013,689	3,013,689
Ending fund balances (reserves)	12,070,856	11,965,725	6,944,812	8,266,135	8,286,265	8,286,265
Total contingencies and reserves	12,070,856	11,965,725	9,767,680	11,279,824	11,299,954	11,299,954
Total Uses	27,324,507	32,650,157	29,315,590	33,456,159	33,482,029	33,482,029

Summary of Revenues and Expenditures – Quick facts

	Adopted 2013-14	Percent total	Adjustments to net*	Net Budget	Percent total	Percent current
Resources						
Beginning working capital	12,638,818	38%		12,638,818	42%	0%
Charges for services	7,840,570	23%	(272,070)	7,568,500	25%	44%
Loan Proceeds	3,750,000	11%		3,750,000	13%	22%
Intergovernmental	2,266,960	7%		2,266,960	8%	13%
Property taxes	1,491,400	4%		1,491,400	5%	9%
Franchise fees	1,442,000	4%		1,442,000	5%	8%
Licenses and permits	255,720	1%		255,720	1%	1%
Fines and forfeitures	214,000	1%		214,000	1%	1%
Miscellaneous	195,790	1%		195,790	1%	1%
Motel/hotel	73,130	0%		73,130	0%	0%
Interest earnings	72,000	0%		72,000	0%	0%
Transfers	1,747,781	5%	(1,747,781)	-	0%	0%
Indirect cost allocation - CC	1,493,860	4%	(1,493,860)	-	0%	0%
Current revenues	20,843,211	62%	(3,513,711)	17,329,500	58%	0%
Total resources	33,482,029	100%	(3,513,711)	29,968,318		
Personnel Services	6,682,920	20%		6,682,920	36%	0%
Materials and Supplies	5,788,064	17%	(1,765,930)	4,022,134	22%	0%
Capital Outlay	6,969,360	21%		6,969,360	37%	0%
Debt Service	993,950	3%		993,950	5%	0%
Transfers	1,747,781	5%	(1,747,781)	-	0%	0%
	22,182,075	66%	(3,513,711)	18,668,364	100%	0%
Contingency	3,013,689	9%	(3,013,689)	-	0%	0%
Ending fund balance	8,286,265	25%	(8,286,265)	-	0%	0%
	33,482,029	100%	(14,813,665)	18,668,364	100%	0%
			Net draw on reserves	(1,338,864)		

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

Other Facts

Staffing (Full Time Equivalent)	66.26
Debt Outstanding (4/10/2013)	\$ 11,775,000
Projected Debt Outstanding (6/30/2014)	\$ 16,579,900
Tax Rate	1.9078 per \$1,000 of assessed value

Major revenues in FY 2013/14, 95% of revenues is represented by five categories.

Major Revenue Sources

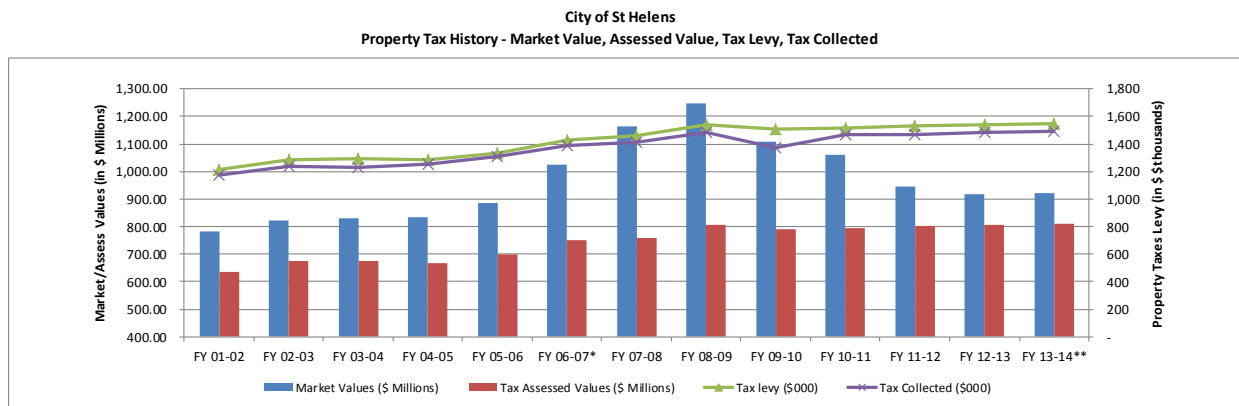
Charges for Services

Revenues are primarily derived from fees paid by customers utilizing the City’s water, sewer, and storm utilities. Based on a utility study completed in 2012, the proposed budget incorporates the study’s recommended rate increase of 10% in water, 7.6% in sewer, and 9.5% in storm. Public hearing/forums will be scheduled in November/December with the rate increase, if approved, to be implemented on the first full billing cycle on or after December 15, 2013.

Property Taxes

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

Assessed Valuation – Assessed value is a measure of the taxable value of real, personal and utility property in the city. Property taxes are paid by business and homeowners based on the assessed value of their property. The budget assumes an estimated assessed valuation of \$808.98 million for the FY 2013-14 budget. This is a .51% increase from the 2012-13 actual assessed valuation, which was reported at \$804.87 million.



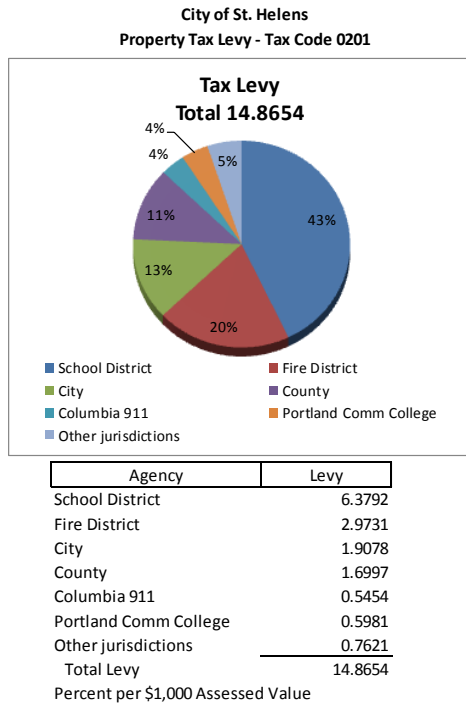
	FY 01-02	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07*	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14**
Market Values (\$ Millions)	784.33	823.56	831.08	834.83	886.57	1,025.11	1,163.64	1,245.72	1,107.40	1,059.52	945.55	916.69	921.38
Tax Assessed Values (\$ Millions)	635.28	673.71	675.28	668.97	700.27	749.35	758.23	805.43	789.32	792.39	803.09	804.87	808.98
Tax Levy (\$000)	1,212	1,286	1,291	1,281	1,336	1,430	1,461	1,537	1,508	1,512	1,532	1,536	1,543
Tax Collected (\$000)	1,172	1,237	1,232	1,256	1,305	1,389	1,413	1,482	1,376	1,469	1,469	1,484	1,491

* No tax information from County - utilized average between FY05-06 and FY 07-08.

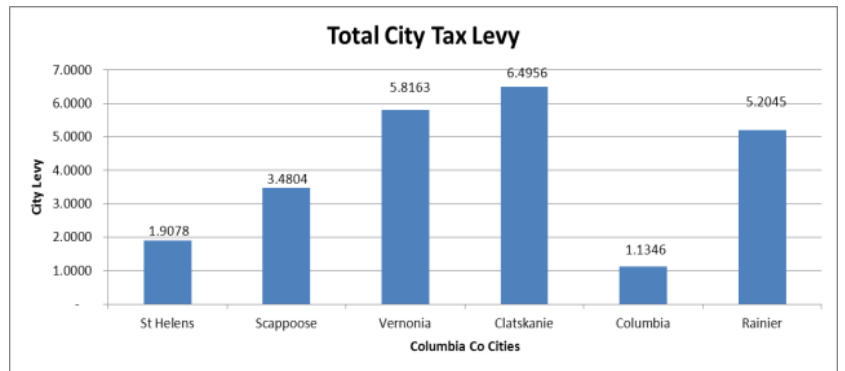
** Market Value was not available - estimated utilizing assessed value

Please note in the above illustration that the Assessed Value is approximately 12% below the Market Value in FY 2013-14. This is a significant drop from the 2008-09 value of 35% below Market Value.

General Levy Property Tax Rate – In St. Helens, the permanent tax rate is \$1.9078 per \$1,000 of assessed valuation without any outstanding local initiatives. As with FY 12-13, the FY 13-14 budget levies the full 1.9078 rate. Budgeted taxes are less than levied amounts due to estimated uncollectables, delinquencies and discounts. Collection rate for FY 13-14 is assumed at 95%. Please note that property taxes represent approximately 37% of general fund revenues.



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



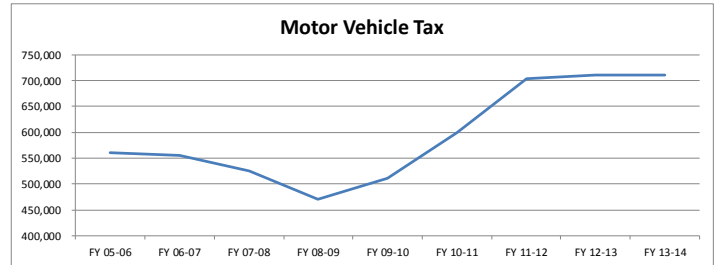
The table to the right illustrates the top ten tax payers in Columbia County in FY 01-02 compared to the top ten tax payers in FY 11-12.

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

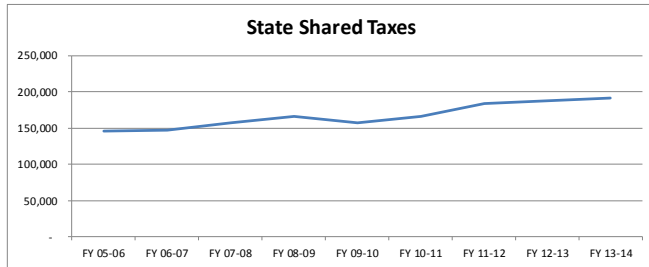
Intergovernmental

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

Motor Vehicle Tax (Gas Tax) – Revenue collected by the state at the pump allocated to counties and cities based on a combination of vehicle registrations and population. Gas tax is the primary revenue source to the City’s street fund. In FY 11-12 revenues increased 17% primarily due to a rise in State gas taxes. In FY 12-13 revenues are trending at 1% over last year and budget anticipates revenues remaining flat primarily due to increased prices.



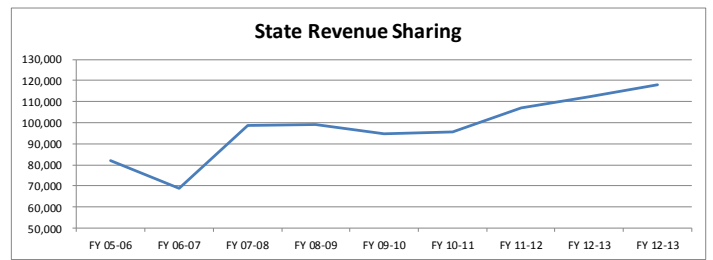
	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14
Motor Vehicle Tax	559,998	555,714	525,203	470,914	510,410	600,242	702,847	710,000	710,000



	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14
Cigarette Tax	21,535	21,633	19,764	19,185	18,070	19,240	18,870	17,300	16,800
Alcohol Tax	123,596	125,698	136,980	147,345	139,436	147,189	164,661	170,000	175,000
State Shared Tax	145,131	147,331	156,744	166,530	157,506	166,429	183,531	187,300	191,800

State Shared Taxes – Taxes levied on cigarettes and alcohol by the State and allocated based on population. This is a General Fund revenue. The revenues in FY 13-14 are anticipated to increase 2.4% primarily due to continued rebound of alcohol sales.

State Revenue Sharing – 14% of the State taxes collected on the sale of alcohol are allocated to counties and cities on a formula basis derived by OLCC. The FY 13-14 budget anticipates an increase of revenues of 4%. The revenue requires specific action by resolution by the City Council to receive these funds and they are tracked in the State Revenue Sharing fund.

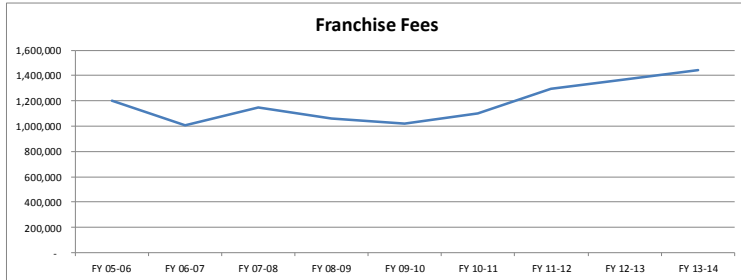


	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14
State Revenue Sharing	82,081	69,083	98,623	98,999	94,739	95,531	106,907	112,500	118,100

STP Funds – The Surface Transportation Program provides federal funding to states and local governments which can be used for highways, bridges, or transit projects. Under provisions of the program, urbanized areas with a population of 200,000 and above receive an annual allocation of STP funding based on their populations. Under an agreement developed in cooperation with Oregon cities and counties, ODOT shares a portion of its yearly STP funding with local governments with populations above 5,000 and less than 200,000. The City

anticipates \$350,000 in FY 13-14 to overlay St. Helens Street, provide street light upgrades and crack seal streets.

Franchise Fees



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

Franchise Fees	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14
Franchise Fees	1,022,481	803,628	871,745	765,424	698,077	718,621	709,373	720,000	740,000
In lieu of Franchise Fees	177,742	202,863	277,215	296,068	319,552	380,981	589,048	649,000	702,000
Total Franchise Fees	1,200,223	1,006,491	1,148,960	1,061,493	1,017,629	1,099,603	1,298,421	1,369,000	1,442,000

rate increases.

Expenditures Overview

The City has been experiencing declining fund balances in most funds over the past four years primarily due to declining revenues associated with the economy, increasing expenditures from inflationary pressures, and increased capital demands associated with aging infrastructure. The City anticipates continued trend decline on fund balances without additional budget reductions; therefore, City Council directed staff to adjust the department requested budget for the General Fund to balance on-going expenditures with on-going revenues (net of one time revenues/expenditures) and work as diligently as possible to reduce expenditures across the board in all operating funds. The budget has reflected these adjustments.

Personnel Services

The City employs 64 full-time, 3 part-time (1.46 FTE) and 6 part-time (1.5 FTE) seasonal employees and provides a monthly stipend to 1 mayor and 4 councilors. Staffing has been reduced by 3.8 full-time equivalents (FTE) from FY 12-13. For further detailed information on salaries and benefits, please reference the Personnel section of this document.

Dept. / Division / Position	FTE			Notes
	FY 12-13	FY 13-14	Changes	
Administration				
Administration	1.00	1.00	-	
City Recorder	4.00	4.00	-	
Courts	2.00	2.00	-	Reorganization of support staff from
Finance	5.50	5.00	(0.50)	Community Development and Finance
Total Administration	12.50	12.00	(0.50)	
Community Development				
Building	1.00	1.00	-	
Planning	1.00	1.00	-	
Total Community Development	2.00	2.00	-	
Library	5.50	5.46	(0.04)	
Police				
Sworn Officers	16.00	16.00	-	
Support Staff	2.00	1.00	(1.00)	Eliminated Code Enforcement Officer
Total Police	18.00	17.00	(1.00)	
Public Works				
Administration	-	-	-	
Engineering	5.80	4.00	(1.80)	
Operations - Admin	19.00	19.50	0.50	
Operations - Fleet	2.00	2.00	-	Reduced staffing by 2 term-limited Engr
Operations - WFF	2.00	2.00	-	Techs and 2 Part-time Seasonal works and
Wastewater Treatment	4.00	3.00	(1.00)	reassigned Utility Worker from WWTP.
Total Public Works	32.80	30.50	(2.30)	
Grand Total	70.80	66.96	(3.84)	

Personnel services increased \$43,800 or .65% primarily due to:

- Anticipated cost of living increases of \$115,000 or 2 %,
- Increase in PERS retirement of \$113,500 or 11%, and
- Increase in medical costs of \$50,000 or 5%, partially offset by...
- Reduction of staffing resulting in saving \$234,700
 - Reductions represent elimination and/or reductions of City full-time equivalent (FTE) of the following positions: a code enforcement officer, a part-time library assistant, 1.8 engineering technicians, 2 seasonal part-time parks maintenance workers, and a part-time administrative assistant.

Materials and Services

- Materials and Services increased \$97,000 or 1.7% primarily due to:
 - \$300,000 in anticipation of Marine Board Grants for improvements to Sand Island and docks,
 - \$60,000 anticipated for further economic assessments associated with usage of potential riverfront property and anticipation of urban renewal area formation, and
 - \$30,000 in enhanced crack sealing and street striping, partially offset by
 - General overall reduction in materials and services in numerous non-General Fund operating programs.

Capital Outlay

Capital Outlay increased \$2.4 Million or 53% primarily due to appropriating \$2.7 Million for potential economic development opportunities partially offset by a decline in purchases in fleet rolling equipment. The following table illustrates the projected FY 12-13 projects and the proposed FY 13-14 projects.

Capital Outlay - Summary Project Listing							
Account Description	Adopted 2012-13	Proposed 2013-14	Notes	Account Description	Adopted 2012-13	Proposed 2013-14	Notes
009-Community Enhancement				010 - Capital Projects - 303/304 - Sewer/Storm			
Gateway project - phase I	25,000	43,500	Carry-over	Sodium Hypochlorite tanks	50,000	50,000	Carry-over
Disc Golf Course	-	14,860		Sewer main replacement	300,000	300,000	
PD Mobile Data Terminals	75,000	-		I&I Reduction	1,350,000	1,250,000	
Development opportunities	-	2,740,000		Headwork's upgrade	30,000	-	
	100,000	2,798,360		Storm drains	250,000	200,000	
				Godfrey Outfall	-	350,000	
010 - Capital Projects - 301 - Streets					1,980,000	2,150,000	
Unimproved paving	190,000	190,000	Carry-over	Various - Other Capital Outlays			
Sidewalk	95,000	75,000	Carry-over	SUV - pickup 2	65,000	35,000	
Columbia Blvd Overlay	270,000	-		Used Loader	50,000	75,000	Carry-over
Eisenschmidt Sidewalk-Overlay	-	31,000		Flusher Truck	250,000	-	
Street Light upgrades	35,000	24,000		City Entryway Signage	20,000	20,000	Carry-over
Signal Controllers	20,000	-		Various Bldg./Equipment	59,900	61,000	
St Helens Street Overlay	-	245,000		Housing Rehab Program	400,000	400,000	Carry-over
	610,000	565,000			844,900	591,000	
010 - Capital Projects - 302 - Water							
Telemetry System Upgrade	410,000	325,000	Carry-over				
Water main replacement	200,000	200,000					
Water meter replacement	100,000	100,000					
Purchase land for reservoir	250,000	240,000	Carry-over				
	960,000	865,000					
Total Capital Outlay					4,494,900	6,969,360	2,474,460

Transfers in/out

Transfers in and out increased primarily due to the merging of the State Revenue Sharing Fund with the General Fund.

Indirect Costs Allocation

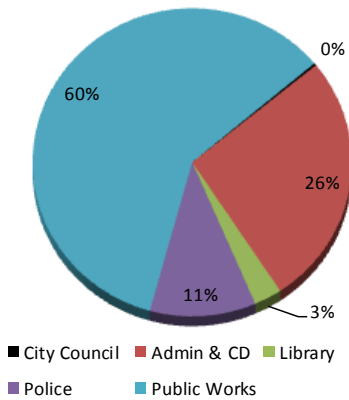
The City initiated in FY 11-12 the principles and practices associated with pooling and allocating shared costs as defined by OMB A-87. Funds were formed to facilitate the pooling of costs associated with general administrative functions (i.e. records management, administration, and finance) and public works administration (i.e. director, engineering and shared operations). In FY 2013-14 costs increased 2% primarily due to increase training and contract services. For more information please reference applicable funds and the other schedules section.

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City Departments

Adopted Budget FY 2013-14



Departments	Adopted 2012-13	Adopted 2013-14	Change
City Council	52,950	54,410	1,460
Admin & CD	2,780,700	5,895,191	3,114,491
Library	576,100	626,194	50,094
Police	2,533,860	2,383,880	(149,980)
Public Works	13,604,300	13,222,400	(381,900)
Total operating and capital	19,547,910	22,182,075	2,634,165
Contingency	2,822,868	3,013,689	190,821
Ending Fund Balances	6,982,622	8,286,265	1,303,643
Total Uses	29,353,400	33,482,029	4,128,629

Department	Beginning Fund Balance	Restricted Revenues	Discretionary Revenues	Expenditures	Contingency	Ending Fund Balance
City Council		54,410	-	54,410	-	-
Administration & Community Development	517,139	5,524,570	261,590	5,895,191	176,702	231,406
Library	329,000	74,560	550,720	626,194	27,000	301,086
Police	52,230	56,800	2,274,850	2,383,880	-	-
Public Works	10,710,092	11,669,790	199,530	13,222,400	2,031,987	7,325,025
General Fund Reserves	1,030,357	-	176,391	-	778,000	428,748
Total budget	12,638,818	17,380,130	3,463,081	22,182,075	3,013,689	8,286,265
Net Budget Amounts		20,843,211	-	22,182,075		
Gross Budget Amounts			33,482,029			33,482,029

City Council

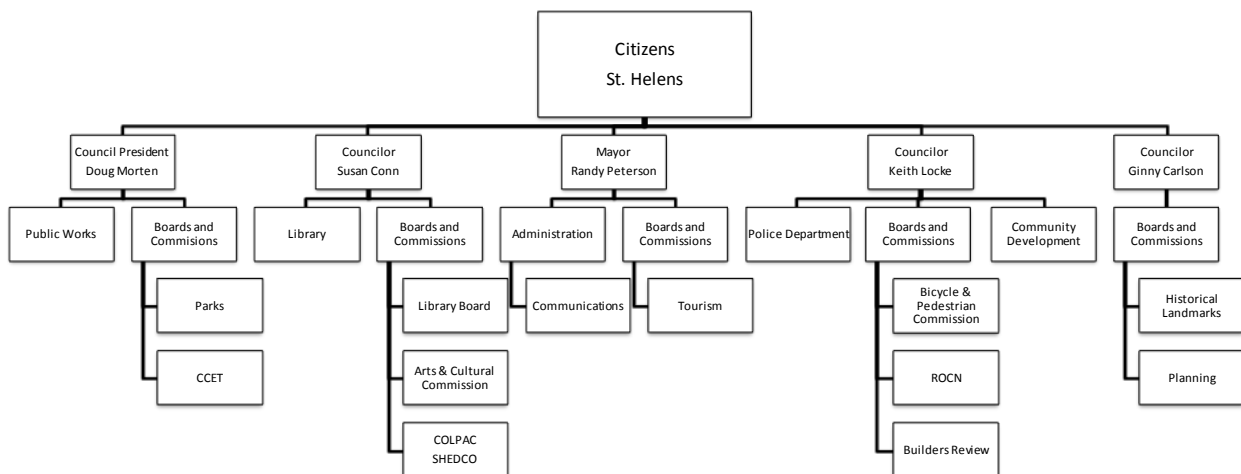
The City of St. Helens currently has a Council-Mayor form of government consisting of a Mayor, elected to a two-year term, and four Council members, elected to four-year terms. They represent all residents of the city. The City Council is governed by the City Charter and adopts ordinances which enact laws known as the St. Helens Municipal Code. They also adopt resolutions that set policy or regulation of matters within the City.

The Council conducts work sessions. These meetings are informal and allow Council and staff to discuss, in detail, policy and other issues of relevance to the City. The Council also meets in a formal regular session which is where they vote on official items before the Council, including ordinances, resolutions, contracts, expenditures, minutes, etc. Periodically, a public forum is held which addresses a topic pertinent to the City and its residents. Occasionally, a public hearing will also come before the City Council.

The Mayor assigns to each Council member (and to him/herself) departments, boards and commissions, communications and other responsibilities. Council members are commissioners for their assignments and are responsible to report back to the rest of the Council. Council members also have custodial responsibility for all City property including buildings, equipment and land. They also direct the financing, maintenance and operation of all City departments. Council members also represent the City on several outside committees involving everything from economic development to law enforcement.

Mission Statement

To provide quality, effective and efficient service to our citizens. By doing so we will develop and preserve the highest possible quality of life for our residents, businesses and visitors, provide a safe and healthy environment within a sound economic framework, and provide leadership which is open and responsive to the needs of the community and works for the benefit of all.



Assignments

The Mayor is responsible for assigning departments, boards and commissions, special committees, and economic development organizations to each Councilor. Council assignments for 2013 are as follows:

- Mayor Randy Peterson: Administration Department, Communications, Tourism Committee
- Council Position No. 1 - Doug Morten: Council President, Public Works Department, Parks Commission, Columbia County Economic Team (CCET)
- Council Position No. 2 - Keith Locke: Police Department, Community Development, Bicycle & Pedestrian Commission, Regional Organized Criminal Narcotics Team (ROCN), Builders Review Board
- Council Position No. 3 – Susan Conn: Library, Library Board, Arts & Cultural Commission, Columbia Pacific Economic Development District (COLPAC - Regional), St. Helens Economic Development Corp (SHEDCO - Local)
- Council Position No. 4 – Ginny Carlson: Planning Commission, Historic Landmarks Commission

Budget Summary

Funding for the City Council is through utilization of an indirect cost allocation which charges operating programs their proportionate share to general government based on the prior year’s approved budget.

Expenditures	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
City Council						
<u>By Expenditure Classifications</u>						
Personnel services	-	32,648	32,350	32,350	32,350	32,350
Materials & supplies	-	23,603	20,600	22,060	22,060	22,060
Capital outlay	-	-	-	-	-	-
Total Exp	-	56,251	52,950	54,410	54,410	54,410
<u>By Fund & Program</u>						
001-General	-	56,251	52,950	54,410	54,410	54,410
100 - General Government	-	56,251	52,950	54,410	54,410	54,410

In Fiscal Year 2010-11, City Council, Municipal Court, and Planning were budgeted in department costcenter 001-General Government

Personnel services – City Council members are designated to receive a stipend as a percent (10 to 15 %) of the salary received by the County Commissioners. Since 2010-11, City Council has elected to receive a lesser flat stipend of \$500 per month.

Materials and services primarily cover office supplies, public meeting costs, professional development, and information services. For further details, please reference applicable Fund sections.

What's New?

In January 2013, the Mayor and City Councilors welcomed Ginny Carlson as the elected representative filling the vacancy left by Councilor Martyn.

Workload Indicators

	Actual FY10	Actual FY11	Actual FY12	Projected FY13	YTD FY13
• Council Work Sessions	22	22	22	22	15
• Council Public Forums	7	14	8	11	2
• Council Public Hearings	12	7	7	10	7
• Council Regular Sessions	22	22	22	22	15
• Council Special/Joint Mtgs.	3	1	2	2	-

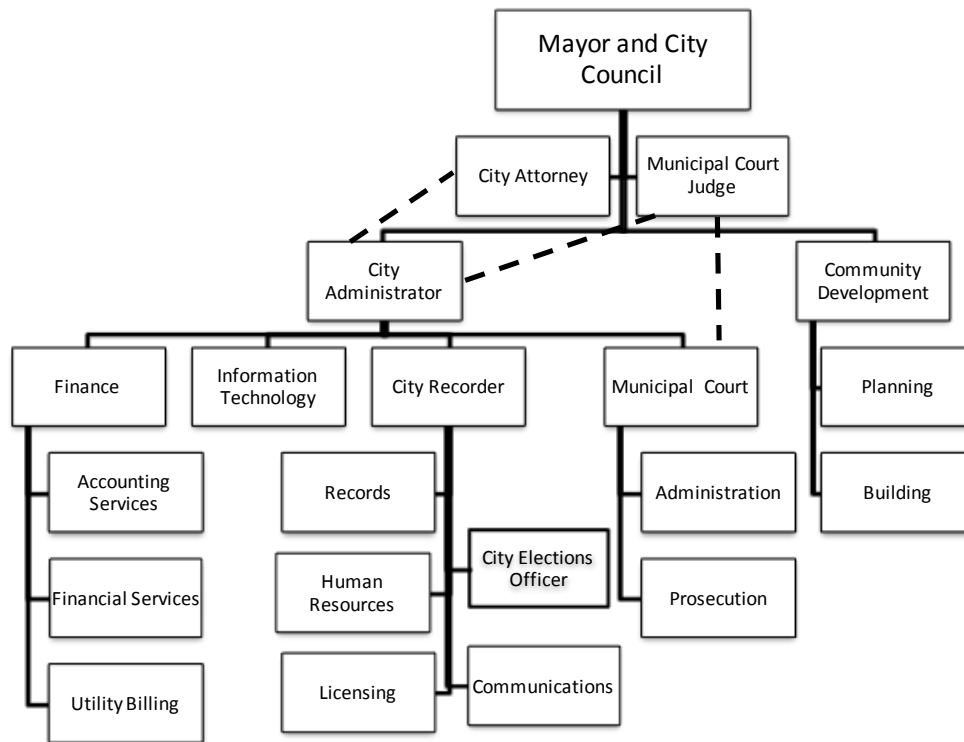
Administration and Community Development

The Administration and Community Development Department provides for the general administrative oversight of the City to insure implementation of the City Council goals, policies and governing policy and a variety of development services including planning, building, permitting, neighborhood planning and land use. In January 2010, the Community Development Department and the Administration Department merged to reduce personnel costs to the General Fund, reduce overhead costs associated with the Building Fund and streamline administration. This merger will continue in the new fiscal year.

The Administration and Community Development Department is comprised of six divisions: Administration, Finance, City Recorder, Municipal Court, Planning, and Building.

Mission Statement

To oversee and coordinate the administrative affairs of the City of St. Helens and work in collaboration with City departments to accomplish the goals, policies, objectives and directives of the City Council; Meet the service needs of City residents and visitors in the most efficient and effective manner; Promote community-wide health, safety and welfare through delivery of effective and efficient planning and building services.



Budget Summary

Funding for the Administration and Community Development Department are primarily from charges for services, intergovernmental, and other financings. Further detail is illustrated in the following table with more detail available in the applicable Fund details.

Funding Sources - Administration and Community Development Department						
Funding Source	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Beginning reserves	457,454	369,971	479,890	553,139	517,139	517,139
Revenues						
Motel/hotel	71,058	74,123	67,740	73,130	73,130	73,130
Charges for services	208,284	371,145	287,520	266,290	276,290	276,290
Fines and forfeitures	214,417	225,615	220,000	200,000	200,000	200,000
Intergovernmental	143,858	151,118	521,500	783,000	783,000	783,000
Financing	-	-	-	2,500,000	2,500,000	2,500,000
Miscellaneous	8,125	12,351	232,630	101,830	101,830	101,830
Indirect cost allocation - CC	-	1,209,943	1,227,470	1,253,440	1,240,320	1,240,320
Discretionary resources	322,967	981,024	347,870	257,800	261,590	261,590
Transfers	-	102,130	26,940	350,000	350,000	350,000
Current revenues	968,710	3,127,449	2,931,670	5,785,490	5,786,160	5,786,160
Total Resources	1,426,164	3,497,420	3,411,560	6,338,629	6,303,299	6,303,299

Discretionary resources reflect the amount of General Fund non-restricted revenues that are utilized by the department in funding their General Fund Programs. Discretionary resources include property taxes, franchise fees, intergovernmental shared state revenues, interest, etc. Programs that utilize discretionary resources in part are Municipal Court, Planning, Building, and Non-Departmental.

Expenditures by classification and programs are illustrated in the following tables:

Administration and Community Development Department - Expenditures by Classifications						
Expenditures	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Personnel services	495,777	1,410,416	1,228,960	1,291,500	1,292,530	1,292,530
Materials & supplies	411,246	667,678	1,010,000	1,245,740	1,245,380	1,245,380
Capital outlay	33,695	34,446	458,800	3,174,500	3,174,500	3,174,500
Transfers	-	617,228	82,940	182,781	182,781	182,781
Total Operating & Capital	940,718	2,729,769	2,780,700	5,894,521	5,895,191	5,895,191
Contingency	-	-	205,450	176,702	176,702	176,702
Total Budget	940,718	2,729,769	2,986,150	6,071,223	6,071,893	6,071,893
FTE		15.70	14.50	13.80	14.00	14.00
Note: FTE in FY 2007-08 totaled 18.5						

Administration and Community Development Department - Expenditures by Fund and Program						
Expenditures	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
By Fund & Program	940,718	2,729,769	2,780,700	5,894,521	5,895,191	5,895,191
001-General	678,721	1,387,099	701,870	720,020	733,810	733,810
1 001-General Government	563,140	-	-	-	-	-
103-Municipal Court	-	426,689	320,420	337,900	335,520	335,520
2 104-Planning	-	125,958	136,820	163,750	161,990	161,990
3 105-Building	115,581	174,021	170,440	165,520	183,930	183,930
110-Non-Departmental	-	660,431	74,190	52,850	52,370	52,370
008-Tourism	81,691	50,199	234,150	114,450	114,450	114,450
008-Tourism	81,691	50,199	234,150	102,010	114,450	114,450
009-Community Enhancement	-	2,037	23,580	3,160,000	3,160,000	3,160,000
206-PEG Access	-	2,037	23,580	10,000	10,000	10,000
4 207-Grants	-	-	-	300,000	300,000	300,000
5 209-Economic Development	-	-	-	2,850,000	2,850,000	2,850,000
012-Administrative Services	-	1,235,616	1,253,270	1,310,440	1,297,320	1,297,320
101-City Administrator	-	285,007	214,920	234,620	232,020	232,020
102-City Recorder	-	261,606	301,780	291,900	288,440	288,440
106-Finance	-	574,316	603,940	635,710	628,650	628,650
107-City Hall Facilities	-	90,994	106,830	91,210	91,210	91,210
108 IT and Self Insurance	-	23,694	25,800	57,000	57,000	57,000
032-Revenue Sharing	139,932	54,818	111,000	132,781	132,781	132,781
3 032-Revenue Sharing	139,932	54,818	111,000	132,781	132,781	132,781
033-Community Development Block Grant	40,375	-	456,830	456,830	456,830	456,830
033-Housing Rehabilitation	40,375	-	456,830	456,830	456,830	456,830

Please note:

1. General Government – FY 2010-11 and prior, this cost center included City Council, Municipal Court, Planning, and non-departmental. The Administrative Services programs were allocated directly to funds and programs throughout the budget.
2. Planning – FY 2013-14, the programs continuing to be funded by revenue sharing have been incorporated in this cost center.
3. The Revenue Sharing and Building Funds have been merged with the General Fund in FY 2013-14 to reflect the continued reliance on Revenue Sharing funds to support General Fund services and the anticipated continued General Fund support to assure continuation of Building services through this prolonged housing downturn and excess housing inventory. Building services will be reconciled annually and a reserve set aside to track any residual balances of building fees to assure compliance with ORS 455.230, which assures that fees collected are applied only to direct costs applicable for providing services.
4. Anticipate Marine Board Grants for improvements to Sand Island and docks.
5. A new cost center in Community Enhancement Fund 009 has been implemented to track potential economic development opportunities and assess the development of a formation of an urban renewal area.

City Administrator

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

Accomplishments

- Main Street Program – successfully worked with Planning to initiate third year of this program.
- Labor negotiations – continue work with collective bargaining units to reach agreement on wages and benefits within City’s capacity.
- Submitted funding assistance requests to leverage local resources with state and federal funds.
 - Trail Improvements at Dalton Lake
 - Sand Island Marine Park Toilet Replacement
 - Electric utility upgrades at Courthouse Docks
 - Main Street Program funding assistance
 - State Brownfields Assessment funding
 - Parks Master Planning funding assistance
- Explore new phone system alternatives, technologies and cost savings opportunities.
- Support employee Recognition Program.
- Coordinate feasibility investigation and potential acquisition of the former Boise Veneer Mill property.
- Improve the City’s Communications Plan.

Goals and Objectives

- Strategic Planning – Work close with City Council to develop clear and objective goals.
- Update Personnel Policies and Procedures
- Serve dual role as City Administrator and Community Development Director to minimize budget impacts.
- St. Helens Communications Plan – Complete phase III – a comprehensive communications plan and initiate phase IV draft emergency communications plan.

Budget Summary

City Administrator								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Personnel services	012	101	-	222,672	151,970	163,760	161,160	161,160
Materials & services	012	101	-	62,335	62,950	70,860	70,860	70,860
Total Budget			-	285,007	214,920	234,620	232,020	232,020
FTE				1.00	1.00	1.00	1.00	1.00

Increases in materials & services reflect anticipated increases in professional development, legal fees, and insurances driven by inflation and regulations. For further details, please reference applicable Fund sections.

City Recorder

The City Recorder's Office provides administrative and technical support to the Mayor, City Council members, City Administrator, Boards and Commissions members and other City staff, as well as the public.

The Recorder's 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.

Accomplishments

- Certification - City Recorder completed Professional Development training courses and became certified as a Municipal Clerk.
- Adoption of a new Employee Length of Service Award Program.
- Adoption of a new Employee of the Year Award Program.
- Adoption of the Secretary of State Records Retention Schedule for cities.

Goals and Objectives

- Records Management Manual - Create St. Helens Records Management Manual including Records Retention Schedule.
- Digital Archiving System - Implement digital records archiving system.
- Public Records Disaster Preparedness & Recovery Plan - Research and propose plan for preparing public records in case of a disaster and a plan for recovering records that get damaged.
- Certification – Administrative Assistant is in year 2 of the 3-year certification program for Municipal Clerk.

Budget Summary

City Recorder								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Personnel services	012	102	-	205,256	227,540	232,940	229,480	229,480
Materials & services	012	102	-	56,350	69,240	58,960	58,960	58,960
Capital outlay	012	102	-	-	5,000	-	-	-
Total Budget			-	261,606	301,780	291,900	288,440	288,440
FTE				3.70	4.00	4.00	4.00	4.00

Decrease in materials & services primarily reflects a decrease in attorney services (shift to City Administrator) and advertisements (in-house printing and increase electronic distribution of the quarterly Gazette) partially offset by increased training and professional services (new records management system). For further details, please reference applicable Fund sections.

Workload Indicators

	Actual FY10	Actual FY11	Actual FY12	Projected FY13	YTD FY13
• Records Requests Processed	136	156	163	130	111
• Ordinances Processed	27	14	12	18	9
• Resolutions Processed	28	31	28	29	18
• Contracts Processed	61	41	58	52	26
• Dog Licenses Issued	1,588	2,187	772	1,600	742
• Business Licenses Issued	1,157	827	883	1,048	799
• Parks Reservations Issued	125	119	110	121	91
• Council Packets Processed	47	45	46	46	30
• Council Minutes To Transcribe	66	67	162	67	21
• Website Contact Responses	15	21	176	24	62

Finance

The Finance Division 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, the Finance Division 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 investments and debts. The Division develops and oversees the budgets for Municipal Court and non-department programs of the General Fund.

The Finance Director supervises the Accounting Technician, Communications Officer, and Building and Administration Secretary. Staff is utilized (dispatched) to provide extensive support to Administration (City Administrator, Finance, and Court), Community Development (Building and Planning) and Public Works (Engineering).

Accomplishments

- Successfully received unqualified audit report.
- GFOA Budget Certification for FY 2012-13 Budget Document.
- Timely processed all payroll and accounts payable payments.
- Timely collected and receipted utility payments.
- Successfully completed RFP for Audit Services and contracted with new auditors.

Goals and Objectives

- Complete annual financial audit in a timely manner.
- Development of a master fee schedule.
- Update water, sewer and storm Municipal Codes to reflect new and improved utility processes and administration policies.
- Develop a formal process of adopting the 5 year CIP document
- Implementation of a set of administrative policies for the Finance Division to reflect existing practices and previously written practices.

Budget Summary

Finance								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Personnel services	012	106	-	435,147	452,290	477,260	470,200	470,200
Materials & services	012	106	-	136,950	146,650	155,950	155,950	155,950
Capital outlay	012	106	-	2,219	5,000	2,500	2,500	2,500
Total Budget			-	574,316	603,940	635,710	628,650	628,650
FTE				5.00	5.50	5.00	5.00	5.00

Increase in personnel services above reflects the anticipated increases associated with general cost of living and PERS retirement cost, as well as the costs associated with reclassification of the Accounting Assistant position to an Accounting Technician. The reclassification reflects the increased responsibilities related to monthly/annual account reconciliations, enhanced internal control functions and division lead role in training and monitoring staff in cashiering and accounts payable functions.

Increase in materials & services primarily reflects increases in training (enhance effective and efficient utilization of software/hardware), information services (increase in annual software

licensing), and professional services (bank and audit fees). For further details, please reference applicable Fund sections.

Workload Indicators

	Actual FY10	Actual FY11	Actual FY12	Projected FY13	YTD FY13
• Accounts Payable checks issued per year	4,145	3,770	3,409	3,310	2,481
• Received unqualified audit opinion	Yes	Yes	Yes	Yes	

City Hall Facilities

The purpose of this cost center is to accumulate costs associated with the building’s operations and maintenance including, but not limited to, supplies, janitorial services, copiers and utilities. The goal is to improve accountability and enhance efficiency of managing City facilities. Costs will be allocated based on occupancy of the building.

Budget Summary

City Hall								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Materials & services	012	107	-	89,461	91,830	91,210	91,210	91,210
Capital outlay	012	107	-	1,533	15,000	-	-	-
Total Budget			-	90,994	106,830	91,210	91,210	91,210

Decrease in materials & services primarily reflects decreases in professional services (janitorial) and supplies (overall) partially offset by increases in telecommunications (phone lines, new Comcast service) and equipment expense (copier costs associated with Gazette). For further details, please reference applicable Fund sections.

IT and Self Insurance

The purpose of this cost center is to account for and accumulate reserves for computer/file-server replacements, uninsured claims that may arise that are not covered with existing policies, and a replacement reserve for a Full Court software upgrade.

Budget Summary

IT and Self Insurance								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Materials & services	012	108	-	-	-	25,000	25,000	25,000
Capital outlay	012	108	-	23,694	25,800	32,000	32,000	32,000
Sub-total			-	23,694	25,800	57,000	57,000	57,000
Contingency	012	108	-	-	137,760	73,157	73,157	73,157
Total Budget			-	23,694	163,560	130,157	130,157	130,157

Materials & services reflect potential legal costs associated with litigation not normally covered by City/County Insurance Services (CIS).

Increase in Capital outlay reflects computer hardware scheduled to be replaced in the fiscal year. For further details, please reference applicable Fund sections.

Municipal Court

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

Other responsibilities include maintaining court dockets, scheduling and processing court appearances, impaneling juries for jury trials, conducting traffic and code violation trials, and collecting and reporting fines and assessments to appropriate agencies. Arraignments by video are conducted between the Court and the Columbia County Jail to reduce the number of transports needed by police services. The Court uses pretrial conferences as a tool in adjudicating cases more effectively. The use of deferred sentencing and diversion agreements, when appropriate, is a benefit to some first-time offenders. The Municipal Court is a court of record requiring the judge to be a member of the state bar and requiring the audio recording of court proceedings. Appeals of a decision in a court of record go directly to the State Court of Appeals.

Accomplishments

- Sustained positive and quality customer service and support in all Court business even with continued reduced staffing.
- Increased Court revenues through implementation of court fine amnesty program.
- Successfully right-sized Court to operate on two court days a week.

Goals and Objectives

- Increase use of violations bureau for adjudication of traffic violations. Update violations bureau order to facilitate this change.
- Monitor and manage cases to minimize past due accounts.
- Continue the use of a collection service for unpaid fines and fees.
- Provide a level of customer service to meet or exceed citizen expectation.

Budget Summary

Municipal Courts								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Personnel services	001	103	-	298,155	137,210	159,140	156,940	156,940
Materials & services	001	103	-	123,734	178,410	178,760	178,760	178,760
Transfers	001	103	-	4,800	4,800	-	-	-
Total Budget			-	426,689	320,420	337,900	335,700	335,700
FTE				3.50	2.00	2.00	2.00	2.00

For further details, please reference applicable Fund sections.

What's New?

The Municipal Court's budget reflects a reduction in the number of days that court is held per week from three to two days, as well as a reduction in personnel by contracting out for prosecutorial services.

Workload Indicators

	Actual FY10	Actual FY11	Actual FY12	Projected FY13	YTD FY13
Traffic Violations Filed	616	438	375	300	147
Traffic Misdemeanors Filed	107	108	93	90	45
Non-Traffic Misdemeanors Filed	478	491	462	318	159
DUII Cases Filed	44	43	37	46	23
Municipal Code Violations Filed	149	101	139	110	54
Jury Trials	1	0	0	5	3

Non-Departmental

The Non-Departmental cost center accounts for the administrative costs in processing dog and business licenses, the maintenance of other City facilities (i.e. Senior Center, Alano Club, Old Towne), the General Fund Contingency (representing 20% of the operating expenditures in the fund), and transfers of funds to cover short-term inter-fund loans and/or program subsidies outside the General Fund.

Please note that the ending fund balance reflects the amount contained in the operating contingency and unappropriated fund balance. The City's overall policy is to maintain a minimum 20% operating reserve. For FY 13-14 the minimum reserve total is \$778,930. The anticipated ending fund balance for FY 13-14 combined with contingency totals \$1,213,759, or 31.2% of total operating expenditures.

Budget Summary

Non-Departmental								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Personnel services	001	110	-	19,646	23,760	30,050	29,570	29,570
Materials & services	001	110	-	21,357	22,290	22,800	22,800	22,800
Capital outlay	001	110	-	7,000	-	-	-	-
Transfers	001	110	-	612,428	28,140	-	-	-
Sub-total			-	660,431	74,190	52,850	52,370	52,370
Contingency	001	110	-	-	744,570	778,000	778,000	778,000
Total Budget			-	660,431	818,760	830,850	830,370	830,370

For further details, please reference applicable Fund sections.

Community Development - Planning

The Planning Division offers a variety of services intended to preserve and enhance the quality of life for those who visit, live and work in our community. The Division guides the physical development of the City of St. Helens in a manner that encourages sustained growth and helps protect the character of the community. The Division is responsible for the City's current land use development issues and long range planning. Through these efforts the Division reviews development proposals and prepares and administers plans, policies and regulations in accordance with federal, state and local law and policy. Additionally, the Division helps enforce aspects of the Development Code, assists with the City's geographic information systems (GIS), and other duties.

Accomplishments

- Completed 2011-2012 CLG grant which funded the City's first Historic Preservation Rehabilitation Grant program cycle.
- Obtained 2013-2014 CLG grant which will fund the City's second Historic Preservation Rehabilitation Grant program cycle.
- Adoption of temporary sign regulation revisions.
- Adoption of Olde Towne Architectural Design Guidelines.
- Obtainment, recruitment and supervision of AmeriCorps VISTA program year two (of three) which provides SHEDCO with a Main Street Program Coordinator staff person. Also supervision of the year one VISTA.
- Obtainment of 2013-2014 TGM grant for highway and street corridor planning.

Goals and Objectives

- Manage 2013-2014 CLG grant which will fund the City's second Historic Preservation Rehabilitation Grant program cycle.
- Obtainment, recruitment and supervision of AmeriCorps VISTA program year three (of three) which will provide SHEDCO with a Main Street Program Coordinator staff person.
- Management of 2013-2014 TGM grant for street corridor planning.
- Seek a more viable solution for the City's GIS system given reduced resources (including less staff).

Budget Summary

Community Development - Planning								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Personnel services	001	104	-	92,687	96,630	99,710	98,030	98,030
Materials & services	001	104	-	33,271	40,190	37,040	36,960	36,960
Special payments	001	104	-	-	-	27,000	27,000	27,000
Total Budget			-	125,958	136,820	163,750	161,990	161,990
FTE				1.00	1.00	1.00	1.00	1.00

Special payments reflect the shift of revenue sharing to the General Fund and the continuation of the Main Street program (\$12,000) and the Columbia County Economic Team (CCET) contribution (\$15,000). For further details, please reference applicable Fund sections.

What's New?

A new project for this fiscal year is the TGM grant for street corridor planning. This transportation refinement plan will look at Columbia River Highway and Columbia Boulevard (on the east side of the highway) and some other areas that link the Houlton and Olde Towne areas with the highway.

Workload Indicators

	Actual FY10	Actual FY11	Actual FY12	Projected FY13
Land Use Permits	93	92	99	97
County Referral Responses	6	4	3	5
Street Vacations	1	1	2	1
Annexations ¹	6	0	2	0
Code Enforcement Actions ²	7	5	6	6
Enforcement cases w/ Citation/Court ²	1	1	0	0

¹ Annexations set for elections are listed separately from those processed. Those received/processed are included under the Land Use Permits category.

² Numbers are estimated. This includes formal actions where notice has been sent and doesn't include right-of-way sign abatement with no notice, for example. This list doesn't include enforcement items not directly related to land use, though the Planning Department may have assisted with those cases. Enforcement cases with citations only list the year when the citation was issued; courtroom efforts can extend into the next year(s).

Community Development – Building

The Building Division provides services to those interested in construction activities within the City. This division is responsible for the review of all building construction plans within the City, as well as for the inspection of those projects. The building plans are reviewed for compliance with State of Oregon and City Codes and standards relating to structural, mechanical, plumbing, and grading work. Staff also performs investigations and enforces code requirements on structures that are a hazard to the public.

Accomplishments

- Tested for certifications.
- Copied Council on public outreach materials produced and events.

Goals and Objectives

- Acquire Commercial Mechanical Inspector's certification.
- Acquire Commercial Fire, Life, and Safety Plans Examiner's Certification.
- Continuing public outreach and education program to improve public awareness of permits.

Budget Summary

Community Development - Building								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Personnel services	001	105	-	-	-	128,640	147,150	147,150
Personnel services	003	003	79,447	136,854	139,560	-	-	-
Materials & services	001	105	-	-	-	36,880	36,780	36,780
Materials & services	003	003	36,134	37,167	30,880	-	-	-
Sub-total			115,581	174,021	170,440	165,520	183,930	183,930
Contingency	003	003	-	-	10,000	-	-	-
Total Budget			115,581	174,021	180,440	165,520	183,930	183,930
FTE				1.00	1.00	0.80	1.00	1.00

The Building Funds have been merged with the General Fund in FY 2013-14 to reflect the anticipated continued General Fund support to assure continuation of Building services through this prolong housing downturn and excess housing inventory. Building services will be reconciled annually and a reserve set-aside to track any residual balances of building fees to assure compliance with ORS 455.230 which assures that fees collected are applied only to direct costs applicable for providing services.

Materials & services increase primarily reflects increase to professional services (training). For further details please reference applicable Fund sections.

Workload Indicators

	Actual FY10	Actual FY11	Actual FY12	Projected FY13
Residential Single Family Dwelling	15	14	12	18
Commercial permits issued	70	41	65	65
Total permits issued	414	383	400	390

Community Development – Visitor and Tourism

The Visitors and Tourism program (Fund) provides for improvements to tourist attractions or cultural facilities and the promotion of St. Helens community events, festivals and tourism.

These activities are funded through the Transient Room Fee, commonly known as hotel/motel tax. The tax is seven percent of the nightly rate charged for lodging and is collected by lodging establishments within the St. Helens city limits. Expenditures of the fund are overseen by a nine member committee. Tourism functions are performed by a part-time contracted director.

Goals

- Entice events and activities to St. Helens by promoting facilities and opportunities within the city (Two types of events: small convention/sporting and community).
- Maintain a presence for the City of St. Helens on electronic and printed media.
- Maintain a visible presence in the city throughout the year.

Budget Summary

Community Development - Visitor and Tourism								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Materials & services	008	008	81,691	50,199	234,150	114,450	114,450	114,450
Sub-total			81,691	50,199	234,150	114,450	114,450	114,450
Contingency	008	008	-	-	31,000	25,000	25,000	25,000
Total Budget			81,691	50,199	265,150	139,450	139,450	139,450

Materials & services decreased based on the method of tracking Media Sponsors (non-cash). For further details, please reference applicable Fund sections.

Community Enhancement – PEG Access, Grants, Economic Development

PEG Access - reserves represent funds advanced by our local cable provider to make improvements to our electronic/internet infrastructure to enhance public access and televise public hearings.

Grants - the City has applied to the marine board for improvements to Sand Island and the docks.

Economic Development – this new cost center has been implemented to track potential economic development opportunities and assess the development of formation of an urban renewal area.

Community Development - Community Enhancement - PEG Access, Grants, Economic Development								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Materials & services	009	206	12,000	2,037	23,580	10,000	10,000	10,000
Materials & services	009	207	-	-	-	300,000	300,000	300,000
Materials & services	009	209	-	-	-	60,000	60,000	60,000
Capital outlay	009	209	-	-	-	2,740,000	2,740,000	2,740,000
Transfers	009	209	-	-	-	50,000	50,000	50,000
Sub-total			12,000	2,037	23,580	3,160,000	3,160,000	3,160,000
Contingency	009	207	-	-	-	18,545	18,545	18,545
Contingency	009	209	-	-	-	60,000	60,000	60,000
Total Budget			12,000	2,037	23,580	3,238,545	3,238,545	3,238,545

Community Development – Revenue Sharing

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

Budget Summary

Community Development - Revenue Sharing								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Materials & services	032	032	139,932	54,818	53,000	-	-	-
Capital outlay	032	032	-	-	8,000	-	-	-
Transfers	032	032	-	-	50,000	132,781	132,781	132,781
Sub-total			139,932	54,818	111,000	132,781	132,781	132,781
Contingency	032	032	-	-	26,690	-	-	-
Total Budget			139,932	54,818	137,690	132,781	132,781	132,781

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

Community Development – Community Development Block Grant (CDBG)

Grant funding from the State of Oregon for low-income housing improvements for our jurisdiction was awarded in February 1987. The City contracted with Community Action Team (CAT) to establish and maintain the program. Loan payoffs by participants from the program are to be considered seed money for future housing improvements and returned to the CAT program coordinator.

Budget Summary

Community Development - CDBG Housing Rehabilitation Program								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Materials & services	033	033	6,680	-	56,830	56,830	56,830	56,830
Capital outlay	033	033	33,695	-	400,000	400,000	400,000	400,000
Total Budget			40,375	-	456,830	456,830	456,830	456,830

The City was awarded CDBG grant funds for Housing Rehabilitation in the amount of \$400,000 in FY 2012-13, but due to the added administrative requirements by the State and finding a potential client base to make secure loans too, no funds have been drawn upon as of March 31. CAT will administer this grant program for the City and funds will be utilized in the tri-county area (Columbia, Clatsop and Tillamook). The funds will be requested by the City (via CAT prepared claim), State will be depositing these draws to our Local Government Investment Pool (LGIP) account, and the City will in turn issue funds to CAT to distribute according to the draw request.

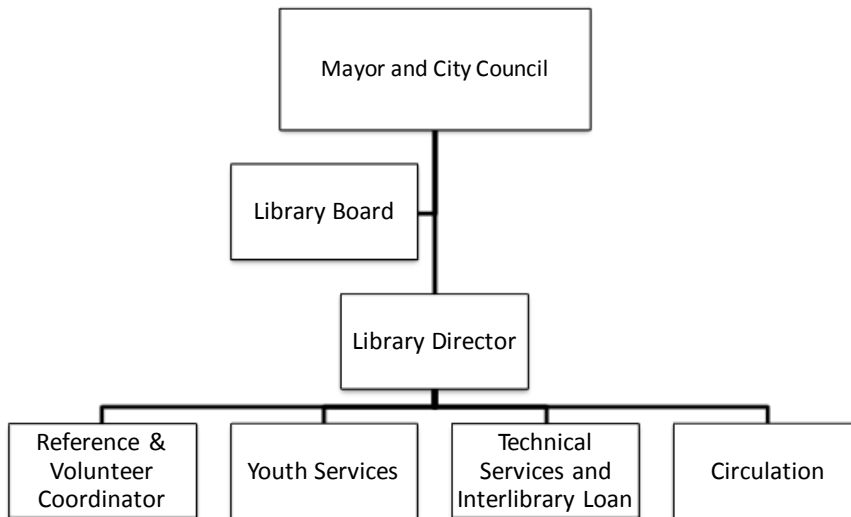
Library

The St. Helens Public Library offers public computers with Internet service, wireless access for laptop users, a current collection of books, movies, music, magazines and audio books available for checkout, and a downloadable audio and e-book service through participation in Library2Go. Other resources include reference materials for in-library use, interlibrary loans that provide access to materials owned by other libraries, access to L-net, Oregon’s statewide 24/7 live-chat reference service and online access to databases that support skill development and vocational, educational and recreational information needs.

The Library offers programs for patrons of all ages including weekly story times for young children, the Summer Reading Program, outreach to area schools, Library After Hours programs for adults and Our Community Reads – a county-wide collaboration of libraries that focuses on the shared experience of reading the same book. Services for patrons also include reference, reader’s advisory, support with resumé development and exam proctoring.

Mission Statement

To provide optimal access to the best vocational, educational and recreational information to the people of the greater St. Helens area in order to promote and encourage lifelong learning, self-development and life enhancement.



FY2012-2013 Accomplishments

- Received a Library Services and Technology Act (LSTA) grant to offer library cards at no charge to nonresident families. The grant funded full-time staffing of our Youth Librarian, provided additional staff hours and new programs for youth, and nearly doubled the budget for youth materials.
- Received grant to digitize two lesser known historic newspapers from the Columbia County region.
- Received grant to provide babysitter training for over 50 local teens.
- Ready To Read grant from the State of Oregon funded the annual Summer Reading Program.
- Continued outreach with Head Start, area preschools and the St. Helens High School teen parent program with early-literacy enhanced storytimes and Library visits.
- Created and implemented programs with an emphasis on science, technology, engineering and math (STEM) for youth.
- Created and sustained the Early Learning Fair.
- Participated in Our Community Reads program which supports the common experience of reading the same book.
- Offered Library After Hours programs for adults.
- Completed public computing upgrades with the addition of seven new computers and improvements to the wireless infrastructure.
- Use of Library2Go, the Library's downloadable audio and e-book service experienced continued growth.
- A six-week "Food for Fines" program generated 568 pounds of donated food for the Columbia Pacific Food Bank and enabled patrons to return their accounts to good standing.
- Nineteen Library volunteers were recognized for collectively donating 892 hours of service with four of those volunteers being recognized with bronze Presidential Volunteer Service Awards.

FY2013-14 Goals and Objectives

- Pursue a second year of LSTA grant funding.
- Offer a Summer Reading Program for adults for the first time.
- Continue the county-wide collaboration of Our Community Reads. Join Oregon Reads to honor Oregon poet, William Stafford in the 100th year of his birth.
- Support early numeracy, early literacy and science education through the development and delivery of Every Child Ready to Read (ECRR) and science, math and technology (STEM) enhanced youth programs.
- Offer all-ages story times throughout the summer to help promote reading and Library use when school is not in session.
- Continue to explore short and long-term funding options for the operation of the Library.

- Nurture existing and develop new partnerships in the community in order to promote and encourage lifelong learning, self-development and life enhancement.
- Continue to provide the array of programs, materials and services that are increasingly utilized by the greater St. Helens community.

Budget Summary

The Library receives the majority of the operating funds through the allocation of discretionary resources from the General Fund. Other revenues are illustrated in the following table.

Funding Sources - Library						
Funding Source	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Beginning working capital	-	-	358,770	345,230	329,000	329,000
Revenues						
Charges for services	-	-	-	500	500	500
Fines and forfeitures	20,294	21,862	18,500	14,000	14,000	14,000
Intergovernmental	1,340	1,580	1,580	37,920	37,460	37,460
Interest earnings	-	1,564	1,400	2,000	2,000	2,000
Miscellaneous	(11,671)	9,602	6,700	20,600	20,600	20,600
Discretionary resources	472,043	489,435	481,760	521,170	550,720	550,720
Transfers	-	373,556	6,000	-	-	-
Current revenues	482,005	897,599	515,940	596,190	625,280	625,280
Total Resources	482,005	897,599	874,710	941,420	954,280	954,280

The Library achieved new levels of service to the community through the pursuit and award of a major federal grant and three smaller ones through state and local sources.

In addition, the Library has reserves set aside in the Community Enhancement Fund (009) to utilize for repairs to the Library Building (202), repairs/replacements to Library Equipment (203), and to receive grants and donations (207/208). For budget presentation at the department level, the Arts and Cultural Commission art reserve is included as a Library program revenue and expenditure.

Library - Expenditures by Classifications						
Expenditures	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Personnel services	324,678	351,210	362,140	407,940	401,320	401,320
Materials & services	157,326	185,869	188,960	181,664	181,374	181,374
Capital outlay	-	-	25,000	43,500	43,500	43,500
Total Operating & Capital	482,005	537,079	576,100	633,104	626,194	626,194
Contingency	-	-	17,000	27,000	27,000	27,000
Total Budget	482,005	537,079	593,100	660,104	653,194	653,194
FTE		5.20	5.50	5.46	5.46	5.46
Note: FTE in FY 2007-08 totaled 7.00						

Library - Expenditures by Fund and Program						
Expenditures	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
<u>By Fund & Program</u>	482,005	537,079	576,100	633,104	626,194	626,194
001-General	482,005	512,952	500,260	539,170	532,720	532,720
004 004 - Library	482,005	512,952	500,260	539,170	532,720	532,720
009-Community Enhancement	-	24,127	75,840	93,934	93,474	93,474
201 201-Arts reserve	-	2,233	37,750	47,250	47,250	47,250
202 202-Library Building Reserve	-	6,499	26,530	4,620	4,620	4,620
203 203-Library Equipment Reserve	-	11,932	8,680	2,500	2,500	2,500
207 207-Library Grants and Donations	-	3,463	2,880	3,564	3,564	3,564
208 208-LSTA Grant	-	-	-	36,000	35,540	35,540

Increase in personnel services above reflects the anticipated increases associated with general cost of living and PERS retirement cost; however, these increases are partially offset by reduction of 1 part-time library assistant who will be retiring in February 2014 and not replaced. The cost savings amounts to \$6,670 in the proposed budget year and \$18,270 in subsequent years. The reduction in staffing may have impacts on the Library's hours of operation.

Increase in capital outlay reflects the Arts and Cultural Commission's Gateway Project that strives to improve the City's highway frontage by installing illuminated sculptures at the Milton Creek Bridge. For further details, please reference applicable Fund sections.

Workload Indicators

	2007	2008	2009	2010	2011	2012
Population Served	12,075	12,325	12,380	12,905	12,890	12,920
Library Visitors	46,173	53,512	56,292	56,873	53,693	52,889
Outreach/Program Attendance	n/a	n/a	n/a	n/a	1,360	2,673
Open Hours per Week	57	47	47	47	47	47
Circulation (checkouts and renewals)	76,416	97,355	102,501	105,652	102,835	106,052
Library2Go Circulation	116	794	977	1,972	3,166	4,061
Total Circulation	76,532	98,149	103,478	107,624	106,001	110,113
Circulation per Population Served	6.34	7.96	8.35	8.34	8.22	8.52
Children's programs		125	150	161	145	156
Young adult/adult programs		9	2	14	11	34
Volunteers		8	9	15	17	19
Volunteer hours		912	571	840	1,114	892
Public computers		18	16	16	12	15

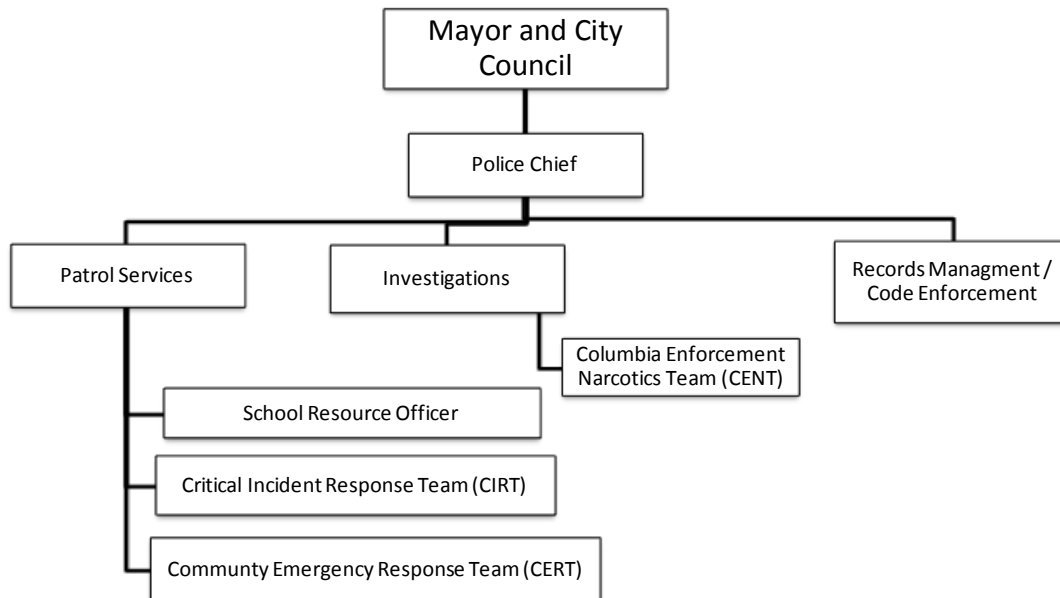
Police Department

The City of St. Helens Police Department strives to be a full-service police agency. The Department currently provides patrol services twenty-four hours a day, seven days a week. The Department never schedules fewer than two officers per shift; however, this staffing level is frequently inadequate to meet the call load or deal with transports.

In addition to patrol services, the Department provides both criminal and narcotics investigations. It also provides a School Resource Officer for the St. Helens School District, a canine program, manages the Columbia Enforcement Narcotics Team (CENT), operates the Critical Incident Response Team (CIRT), organizes the regional Community Emergency Response Team (CERT), and participates in numerous community service and charity programs and events.

Mission Statement

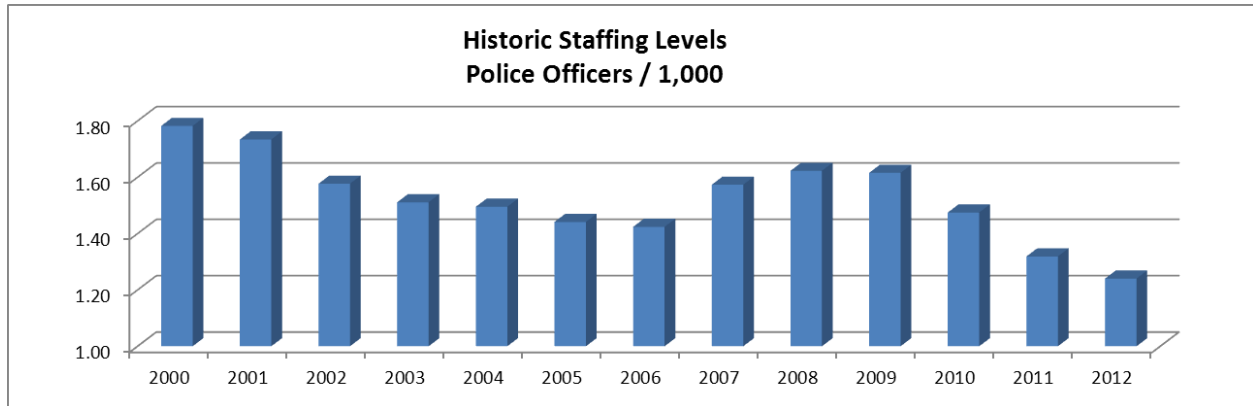
To work with all citizens to make our city a place where people live safely and to promote individual responsibility and community commitment.



In 2008, the sworn officers complement totaled 20. In the Proposed FY 13-14 Budget, the sworn officers complement totals 16. With the proposed FY 13-14 budget, the staff levels as measured as per 1,000 persons has reached the lowest levels ever, to 1.24 officers per 1,000 population (16 officers, 12,900 population).

A police staffing study conducted by Portland State University demonstrated that the St. Helens Police Department is understaffed. That January 2011 study suggested that at a minimum, the City of St. Helens should be staffed by 20 police officers.

In November 2012, the City attempted to pass an operating levy that would have funded additional police officers. That levy failed by a fairly wide margin.



In addition to operating with reduced staff, the Department has made significant financial cuts in all aspects of its operation, including a reduction in training, elimination of almost all but life-safety capital expenditures and extension of the service life of patrol vehicles. Due to the reduced budget, the Department has moth-balled its Reserve Officer Program and its Citizen's Academy, reduced participation in the County-wide drug team and greatly reduced the traffic enforcement program.

Despite these extremely disheartening financial issues, the men and women of the St. Helens Police Department continue to function at the highest level, excelling in areas such as call response, investigations and courtroom presentations.

Accomplishments

- Successfully received a grant that replaces all the police vehicle computers with i-Pads.
- Received donations for continuation of K-9 program.
- Implemented a police scheduling program that will reduce the workload by the clerical support staff.

Goals and Objectives

- Make necessary service cuts invisible to the citizens of our city.
- Provide ongoing training in critical areas that relate to officer safety.

Budget Summary

The Police Department receives the majority of its operating funds through the allocation of discretionary resources from the General Fund. Other revenues are illustrated in the following table.

Funding Sources - Police						
Funding Source	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Beginning working capital	-	-	4,010	-	52,230	52,230
Revenues						
Intergovernmental	319,416	108,066	176,000	46,000	46,000	46,000
Miscellaneous	34,455	51,722	13,500	10,800	10,800	10,800
Discretionary resources	2,145,004	2,341,063	2,334,350	2,293,500	2,274,850	2,274,850
Transfers	-	10,200	-	-	-	-
Current revenues	2,498,874	2,511,051	2,523,850	2,350,300	2,331,650	2,331,650
Total Resources	2,498,874	2,511,051	2,527,860	2,350,300	2,383,880	2,383,880

Intergovernmental revenues represents 911 emergency telephone tax revenue pass through to the Columbia 911 Communications District, reimbursement from the St. Helens School District for the School Resource Officer, and CENT reimbursements. Recent state legislation no longer requires the City to appropriate the pass through funds for C911CD.

Police - Expenditures by Classifications						
Expenditures	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Personnel services	2,064,875	1,982,379	1,970,540	1,931,430	1,945,150	1,945,150
Materials & services	358,431	514,150	488,320	435,100	438,730	438,730
Capital outlay	75,568	-	75,000	-	-	-
Total Budget	2,498,874	2,496,529	2,533,860	2,366,530	2,383,880	2,383,880
FTE		19.00	18.00		18.00	16.50
Note: FTE in FY 2007-08 totaled 24.00						
Police - Expenditures by Fund and Program						
Expenditures	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
By Fund & Program	2,498,874	2,496,529	2,533,860	2,366,530	2,383,880	2,383,880
001-General	2,435,971	2,427,785	2,392,850	2,349,300	2,366,650	2,366,650
002 - Police	2,435,971	2,427,785	2,392,850	2,349,300	2,366,650	2,366,650
007-Communications Center 911	62,903	63,066	62,000	-	-	-
007 - 911 Communications center	62,903	63,066	62,000	-	-	-
009-Community Enhancement	-	5,678	79,010	17,230	17,230	17,230
205 205 - Data Cellular	-	5,678	4,010	-	-	-
207 207 - Grants	-	-	75,000	17,230	17,230	17,230

Decrease in personnel services above reflects the layoff of the code enforcement officer, the under filling of the vacant police lieutenant position with a police officer position, and the delay of hiring that police officer position (16th sworn) until January 2014. These savings are partially offset by the anticipated increases associated with general cost of living and PERS retirement cost. For further details, please reference applicable Fund sections.

Workload Indicators

WORK INDICATORS	08-09	09-10	10-11	11-12
Officers Employed (as of December)	20	19	18	16
Officers Employed (as of December)	20	19	18	16
Total Activities (not including traffic stops)	16,169	15,881	15,963	11,891
Traffic Stops	3,678	3,184	1,813	1,044
Activities per Officer	992.4	1003	993.1	808.4

PERFORMANCE INDICATORS	2008	2009	2010	2011
Part 1 Crimes (Rape, Robbery, Burglary...)	364	298	285	312
Part 1 Crimes per Officer	18.2	15.6	15.8	19.5
Part 2 Crimes (Assault, Forgery, Sex Off...)	970	851	749	865
Part 2 Crimes per Officer	48.5	44.78	41.61	54.06
Other Crimes (All Offenses not included in Part 1 or Part 2)	1,893	1,924	1,241	1,319
Other Crimes per Officer	94.65	101.3	68.94	82.43
Part I Crimes Clearance Rate	25%	33%	34%	25%
Part II Crimes Clearance Rate	69%	65.22	59%	63%
Other Crimes Clearance Rate	71%	66.74	60%	55%

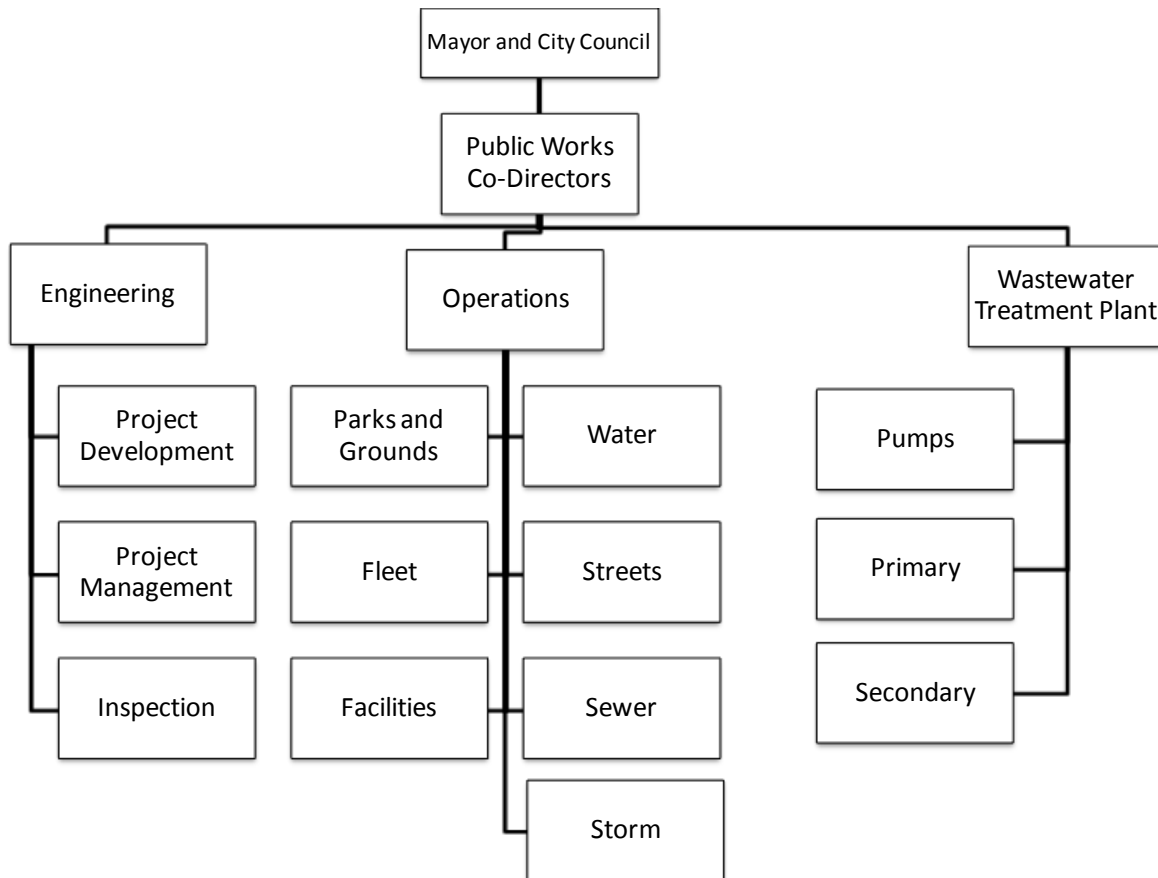
Public Works

The Public Works Department is responsible for providing efficient and sound infrastructure, facilities, and services regarding the City's parks, water, wastewater, storm water, transportation, and public buildings. These services are required year round and are fundamental in supporting the quality of life enjoyed by residents, businesses and visitors.

The Public Works Department is comprised of three divisions: Engineering, Operations and Wastewater Treatment.

Mission Statement

To sustain and enhance the livability and quality of life for citizens in the community of St. Helens by working efficiently and effectively to fulfill the goals as set by the City Council and Public Works Director. The goal is to provide a safe, clean and attractive town for all residents and visitors to enjoy.



Budget Summary

The Public Works Department receives the majority of the operating funds through charges for services (Water, Sewer, Storm user fees), Financing (DEQ loans for Sewer/Storm I&I project), and Intergovernmental (Street Gas Tax funds and Marine Board grants). Other revenues are illustrated in the following table.

Funding Sources - Public Works						
Funding Source	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Beginning working capital	9,953,378	9,637,604	9,029,589	10,680,091	10,710,092	10,710,092
Intergovernmental	614,578	716,647	994,000	1,076,700	1,076,700	1,076,700
Charges for services	6,892,907	7,154,167	7,782,430	7,700,500	7,700,500	7,700,500
Interest earnings	62,884	44,751	40,300	60,000	60,000	60,000
Financing - DEQ Loans	2,655,967	958,920	1,350,000	1,250,000	1,250,000	1,250,000
System devel. charge	101,062	101,082	133,000	119,000	119,000	119,000
Miscellaneous	127,991	57,380	31,100	49,460	49,460	49,460
Indirect cost allocation - CC	-	297,513	226,840	199,680	199,130	199,130
Discretionary resources	560,891	235,946	230,570	200,950	199,530	199,530
Transfers	-	5,389,702	1,667,160	1,215,000	1,215,000	1,215,000
Current revenues	11,016,281	14,956,109	12,455,400	11,871,290	11,869,320	11,869,320
Total Resources	20,969,658	24,593,713	21,484,989	22,551,381	22,579,412	22,579,412

Public Works - Expenditures by Classifications						
Expenditures	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Personnel services	4,114,105	3,034,697	3,045,120	3,055,310	3,011,570	3,011,570
Materials & supplies	2,714,632	4,018,361	3,991,480	3,912,150	3,900,520	3,900,520
Capital outlay	3,818,998	1,571,710	3,944,100	3,701,360	3,751,360	3,751,360
Debt service	680,251	973,048	954,640	993,950	993,950	993,950
Transfers	4,068	5,260,310	1,668,960	1,565,000	1,565,000	1,565,000
Total Operating & Capital	11,332,054	14,858,126	13,604,300	13,227,770	13,222,400	13,222,400
Contingency	-	-	1,855,848	2,031,987	2,031,987	2,031,987
Total Budget	11,332,054	14,858,126	15,460,148	15,259,757	15,254,387	15,254,387
FTE		35.70	32.80	30.5	30.50	30.50
Note: FTE in FY 2007-08 totaled 33.50						

Public Works - Expenditures by Fund and Program						
Expenditures	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Projected 2012-13	Requested 2013-14	Proposed 2013-14
By Fund & Program	11,332,054	14,858,126	13,604,300	13,227,770	13,222,400	13,222,400
001-General	595,840	301,860	273,520	231,760	230,330	230,330
005 - Parks	595,840	301,860	273,520	231,760	230,330	230,330
009-Community Enhancement	-	1,600,958	3,934,350	3,654,860	3,704,860	3,704,860
204 - Parks Property Reserves	-	11,442	-	14,860	14,860	14,860
300 - Parks CIP	-	47,996	19,350	-	-	-
301 - Streets CIP	-	77,929	610,000	515,000	565,000	565,000
302 - Water CIP	-	300,962	960,000	865,000	865,000	865,000
303 - Sewer CIP	-	1,118,229	1,380,000	1,350,000	1,350,000	1,350,000
304 - Storm CIP	-	23,550	600,000	800,000	800,000	800,000
305 - Equipment replacement	-	20,850	365,000	110,000	110,000	110,000
011-Streets	856,395	1,814,896	847,680	872,350	865,830	865,830
011 - Streets Operating	856,395	1,814,896	847,680	872,350	865,830	865,830
013 - Public Works	-	297,513	189,030	199,680	199,130	199,130
401 - Administration	-	87,077	-	-	-	-
402 - Engineering	-	59,440	64,030	65,520	64,970	64,970
403 - Operations	-	150,996	125,000	134,160	134,160	134,160
015 - Fleet	233,390	260,697	270,400	272,160	269,250	269,250
015 - Fleet Maintenance	233,390	260,697	270,400	272,160	269,250	269,250
016 - Water Reserve	4,068	1,841	1,800	350,000	350,000	350,000
016 - Water Reserve	4,068	1,841	1,800	350,000	350,000	350,000
017 - Water Operating	3,209,695	4,411,201	3,213,090	3,012,760	2,995,250	2,995,250
017 - Production and Distribution	3,209,695	4,411,201	2,327,200	2,103,900	2,089,890	2,089,890
417 - Water Filtration Facilities	-	-	885,890	908,860	905,360	905,360
018 - Sewer and Storm Operations	6,432,666	6,169,159	4,874,430	4,634,200	4,607,750	4,607,750
018 - Collections	4,093,563	3,493,333	3,059,790	2,577,150	2,562,240	2,562,240
019 - Treatment Plant - Secondary	830,817	573,918	537,930	508,040	504,730	504,730
020 - Treatment Plant - Primary	1,143,591	458,326	371,110	383,250	380,730	380,730
021 - Storm Drainage	364,694	1,505,133	733,740	989,600	985,850	985,850
022 - Treatment Plant Pumps	-	138,450	171,860	176,160	174,200	174,200

Several changes to the Public Works Department have occurred recently, the first being reduction of staffing levels. The Engineering division has been reduced from a total of 7 full-time positions to 4 full-time staff.

The Public Works division staffing level has been reduced by 2 full-time positions over the past two years, due to retirement and attrition. The current 2013-14 proposed budget includes a proposal to further reduce the temporary summer staffing level by 25%. Although this will likely reduce some level of service seen throughout the town, especially in the parks, further budget reductions are necessary.

The Public Works Supervisor has also absorbed half of the former Public Works Director's responsibilities, sharing that position with the Engineering Supervisor. This decision was made

before the 2012-13 budget was developed as a cost savings option and has been a successful experiment.

Another recent change was the reduction of the operating hours at the Wastewater Treatment Plant (WWTP). The previous hours were from 6:30am to 4:30pm, Monday through Friday. New hours are now from 8:00am to 4:30pm, staying consistent with the normal operating hours for the Public Works Department. The continued decline in production from the Boise plant that contributes waste to the Secondary Lagoon at the WWTP and overall budget cuts have necessitated the change. One Public Works Utility I Worker previously assigned to the WWTP has been reassigned to the Operations division for assignments in the field where needed.

Engineering Division

The Engineering Division oversees projects that develop new and/or enhance existing publicly owned infrastructure such as water, sewer, streets, storm drainage, and parks. Staff provides plan reviews, permits, and construction inspections for public infrastructure portions of privately financed residential, commercial, and industrial developments in order to ensure consistency and the maximum service life possible. The Engineering Division also designs and lets contracts for infrastructure construction and/or public improvement projects and issues permits regulating use and activity within the public rights-of-way. Engineering is responsible for maintaining City infrastructure records such as plats, partitions and construction drawings depicting street, water, sanitary sewer, and storm drainage systems. Staff also maintains the City's aerial photos and Geographical Information System (GIS) and oversees the Lateral Replacement Program, part of the overall city-wide Inflow & Infiltration Reduction Program.

Accomplishments

- Completed the construction of the following projects:
 - Completed asphalt overlay of Columbia Boulevard from 16th Street to 1st Street.
 - Replaced or repaired 11,986 (2.3 miles) linear feet of deficient sanitary sewer pipe.
 - Constructed 2,100 linear feet of new storm drains in various locations around the City, including several new catch basins to better capture storm runoff in the streets.
 - Ongoing CCTV of private laterals for the Lateral Replacement Program.
 - New flow meter installation at the Wastewater Treatment Plant.
 - Replaced the signal lights, control unit, and crosswalk signals at 18th Street & Columbia Boulevard.
 - Repair of wooden pedestrian bridge crossing Milton Creek on Old Portland Road after a vehicle hit and damaged the bridge.
 - Street patching projects at multiple locations throughout the city.
 - Replaced deficient and improperly installed street lights in the Cedar Oaks neighborhood.
 - Completed the updated Water Master Plan.
 - Completed the new Water Management and Conservation Plan.
- Completed Pre-design report for the Godfrey Park Storm System Replacement.
- Pre-design projects in progress - Asphalt overlay of St. Helens Street from 12th Street to Milton Way.

- Provided Project Management and/or other assistance for privately constructed public infrastructure projects:
 - Habitat for Humanity project on Sykes Road.
 - Les Schwab rebuilding and expansion.
 - Lower Columbia Engineering new office site.
 - CCR Transit Center.
 - Splash It Up splash pad in Columbia View Park.
 - Project close-out for Ridgecrest Development off of Bachelor Flat Road.
 - Garden Club landscaping project in “triangle” area at Columbia Blvd & St. Helens St.

Goals and Objectives

- Complete upgrade of the water distribution system telemetry.
- Engineering review and design of the Godfrey Park storm outfall to the Columbia River.
- Continue work on the paving of gravel/unimproved streets.
- Work with Columbia River PUD to upgrade street lighting on Old Portland Road.
- Continue I&I Reduction Program to meet DEQ requirements.
- Continue Lateral Replacement Program to meet DEQ requirements.
- Complete additional sidewalk and ADA ramp repair and/or construction.

Budget Summary

Public Works - Engineering								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Personnel services	013	402	-	20,590	28,730	34,520	33,970	33,970
Materials & services	013	402	-	34,280	26,200	24,500	24,500	24,500
Capital outlay	013	402	-	4,569	9,100	6,500	6,500	6,500
Total Budget			-	59,440	64,030	65,520	64,970	64,970
FTE				6.70	5.80	4.00	4.00	4.00

The primary goal of Public Works and the Engineering Division is to utilize the resources available to their fullest potential. This is necessary because of the reduction in the staffing levels by approximately one-half over the past year. Two Engineering Technicians, one GIS specialist, and the Public Works Director have all left their positions with the City over the past 18 months. These positions have been left unfilled as a cost savings measure. This means that everyone in the Engineering division has to pitch in and work on every project with all of the resources available. The Engineering Supervisor has absorbed one-half of the Public Works Director’s responsibilities, sharing that position with the Public Works Supervisor. Despite the reduction in staff, Engineering has been able to produce some significant projects during the past year.

Operations Division

The Operations Division cultivates and manages the land and physical facilities of the parks system, keeps the streets drivable, makes sure that the water is delivered to every property for domestic use, keeps the wastewater collection system operational, manages the community's storm water system, and provides other in-house services including vehicle and building maintenance.

The operations division is further segregated into the following operating units:

- **GROUNDS AND PARKS** – Maintains the City's right-of-ways along streets and storm infrastructure. The Parks Department falls under the umbrella of the Public Works Department, although the funding for the Parks Department comes from the General Fund. The Parks Department is responsible for maintaining 140 acres of developed park grounds and the development of two future parks. The Parks system consists of:
 - McCormick Park – a 70.33 acre regional park that contains: 2 softball fields with lighting; restrooms and concession stands; skateboard facilities; BMX track; fitness trails; sand volleyball court; horseshoe pits; overnight camping accommodations with restroom with showers; and other park amenities.
 - Sand Island Marine Park – a 31.7 acre park in the middle of the Columbia River that contains concrete docks with access ramp; picnic shelters; 37 overnight campsites with picnic tables and charcoal cookers; 3 composting restrooms; nature trails; and swimming/sunbathing beaches.
 - Campbell Park – a 9.1 acre park that contains picnic shelters; 2 ball fields with lights and concession stand; 4 tennis courts; basketball courts; and restrooms.
 - Columbia View Park – a park on the river with an amphitheater, gazebo, playground equipment, splash pad, and viewing deck with superb views of the Columbia River.
 - Neighborhood parks – nine parks with picnic facilities, playground equipment and other park amenities. Parks range from a pocket park to 3.2 acres.

Parks are maintained by Public Works Operations Division – Grounds Maintenance Section.

- **WATER** – Provides the operations and maintenance for the production and delivery of drinking water to approximately 4,500 customers.

Water Distribution - The City's water transmission and distribution system consists of approximately 76 miles of pipeline, ranging in size from 2-inch to 20-inch in diameter. The pipes are predominantly made of ductile iron, a very strong, reliable, and long-lasting pipeline material. Ductile iron is extremely resistant to damage from the hard, rocky subsurface conditions found in most of St. Helens.

Water Filtration Facility - The water supplying the St. Helens Water Filtration Facility (WFF) is taken from groundwater wells located along the west bank of the Columbia River. These wells are called Ranney Collectors.

The WFF is designed to produce 6 million gallons of water per day. There are 5 “racks” of microfiltration modules. Four of the racks have 52 modules and each module has a flow rate of 27 gallons per minute. One rack of 52 modules can produce two million gallons of clean, fresh, filtered drinking water per day. Continuous, fresh, reliable, high quality, filtered drinking water is delivered to your tap, ready to serve the City’s customers 24 hours a day, 365 days a year.

- **STREETS** – Provides the maintenance and repair of more than 52.5 miles of paved and unpaved streets, sidewalks & gutters and the maintenance of the City’s traffic control and safety devices.

The Street Fund receives revenue primarily from the state motor fuel taxes. The Street Fund also provides the maintenance, repair, replacement, and/or installation of all street signs, traffic signals, and striping throughout the town. The City owns one street sweeper which is not only a vital part of keeping our City clean but also plays an important role in maintaining the storm drainage system.

- **SEWER** – Provides the maintenance and repair of more than 303,000 linear feet (over 57.5 miles) of sanitary sewer mainlines ranging in size from 6-inch to 30-inch in diameter, and hundreds of manholes. Some of the maintenance activities performed on a daily basis include repair, replacement, cleaning, inspecting, upgrading, and root removal.

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

- **STORM** – Provides the maintenance and repair of more than 215,700 linear feet (40.9 miles) of storm drain mainlines, catch basin leads, perforated drain pipes, and several hundred catch basins and manholes.

Storm drainage is a separate and distinct system within the City of St. Helens. One of the primary goals of the Public Works Department is to continue to expand and improve the City’s storm drainage system and several improvement projects are planned and performed each year to help meet our goals.

- **FLEET** – Operate, repair, and maintain 59 City vehicles and over 63 pieces of heavy and light equipment for all departments and divisions.

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

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

- **FACILITIES** – Operation and maintenance of nine primary public buildings and several accessory buildings. The main structures include City Hall, City Hall Annex, Columbia Center (Library), City Shops, Police Station, Parks Shops, Wastewater Treatment Plant Water Filtration Facility, and the Senior Center, plus all restrooms in the various parks.

Primary functions of the Operations Division are:

- Maintenance of more than 52.5 miles of paved and unpaved streets, sidewalks and gutters.
- Maintenance of the City's traffic control and safety devices (street signage & striping).
- Maintenance and expansion of 40.9 miles of storm drainage pipe and 1,741 storm structures (manholes and catch basins). This maintenance includes keeping the streets swept.
- Maintenance and expansion of 57.5 miles of wastewater collection pipe and 1,612 wastewater manholes and cleanouts.
- Maintenance and expansion of 75.6 miles of water distribution system, including 4 wells, 1 booster pump station, and 4 reservoirs.
- Maintenance of public buildings and facilities, which include City Hall, the Columbia Center, the St. Helens Police Department building, and the Operations & Maintenance Yard.
- Maintenance of and improvements to the City's 170 acres of parks, green spaces, grounds and docks.
- Acquisition and maintenance of the City's fleet of trucks, equipment and other rolling stock.
- Operations and maintenance of the Water Filtration Facility (WFF).

Accomplishments

- Performed leak detection on water system.
- Completed installations of several new storm drain extensions and catch basins.
- Completed roof repair at the Library.
- Acquisition of 2 vehicles – one replacement pick-up and one flusher truck.
- Maintained the City's fleet of trucks, equipment and other rolling stock, which are used to perform all of the Division's tasks.

Goals and Objectives

- Continue to clean and maintain sanitary sewer system and perform repairs as necessary.
- Continue to extend and improve the storm drain system.
- Continue to provide safe and reliable drinking water to all citizens.
- Continue to sweep and maintain the street system.
- Monitor and repair City maintained buildings and structures as necessary.

Budget Summary

Public Works - Operations								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
<u>Operations</u>								
Personnel services	013	403	-	4,042	-	-	-	-
Materials & services	013	403	-	146,955	125,000	134,160	134,160	134,160
Capital outlay	013	403	-	-	-	-	-	-
Sub-total			-	150,996	125,000	134,160	134,160	134,160
Contingency	013	403	-	-	37,810	40,000	40,000	40,000
Total Budget			-	150,996	162,810	174,160	174,160	174,160
FTE				20.00	19.00	19.50	19.50	19.50
Public Works - Operations								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
<u>Fleet</u>								
Personnel services	015	015	174,662	180,806	185,910	195,540	192,790	192,790
Materials & services	015	015	58,728	79,891	84,490	76,620	76,460	76,460
Sub-total			233,390	260,697	270,400	272,160	269,250	269,250
Contingency	015	015	-	-	19,830	11,987	11,987	11,987
Total Budget			233,390	260,697	290,230	284,147	281,237	281,237
FTE				2.00	2.00	2.00	2.00	2.00
Public Works - Operations								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
<u>Parks</u>								
Personnel services	001	005	90,066	109,029	115,220	102,720	101,440	101,440
Materials & services	001	005	97,919	140,992	121,690	129,040	128,890	128,890
Capital outlay/ Debt	001	005	356,016	36,610	36,604	-	-	-
Sub-total			544,001	286,630	273,514	231,760	230,330	230,330
Materials & services	009	204	-	11,442	-	-	-	-
Capital outlay	009	204	-	-	-	14,860	14,860	14,860
Sub-total			-	11,442	-	14,860	14,860	14,860
Contingency	009	204	-	-	20,000	78,000	78,000	78,000
Total Budget			544,001	298,073	293,514	324,620	323,190	323,190
FTE for Parks dispatched from Operations								

Public Works - Operations								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
<u>Streets</u>								
Personnel services	011	011	147,964	173,370	263,710	392,570	386,980	386,980
Materials & services	011	011	242,681	306,715	425,220	459,780	458,850	458,850
Capital outlay	011	011	465,750	-	20,000	20,000	20,000	20,000
Transfers	011	011	-	1,334,811	138,750	-	-	-
Sub-total			856,395	1,814,896	847,680	872,350	865,830	865,830
Contingency	011	011	-	-	137,790	100,000	100,000	100,000
Total Budget			856,395	1,814,896	985,470	972,350	965,830	965,830
FTE for Streets dispatched from Operations								
Public Works - Operations								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
<u>Water</u>								
Reserve Transfer	016	016	4,068	1,841	1,800	350,000	350,000	350,000
Personnel services	017	017	1,437,834	1,008,666	693,970	699,700	689,660	689,660
Materials & services	017	017	1,115,136	1,233,238	1,124,480	1,104,200	1,100,230	1,100,230
Capital outlay	017	017	111,633	-	-	-	-	-
Debt service	017	017	545,093	541,843	-	-	-	-
Transfers	017	017	-	1,627,454	508,750	300,000	300,000	300,000
Sub-total Prod/Distr			3,209,695	4,411,201	2,327,200	2,103,900	2,089,890	2,089,890
Personnel services	017	417	-	-	195,990	224,330	220,830	220,830
Materials & services	017	417	-	-	146,550	139,850	139,850	139,850
Debt service	017	417	-	-	543,350	544,680	544,680	544,680
Sub-total WFF			-	-	885,890	908,860	905,360	905,360
FTE				2.00	2.00	2.00	2.00	2.00
Contingency	017	017	-	-	543,350	840,000	840,000	840,000
Total Budget			3,213,763	4,413,043	3,758,240	4,202,760	4,185,250	4,185,250
FTE for Water Production and Distribution dispatched from Operations								
Public Works - Operations								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
<u>Sewer Collections</u>								
Personnel services	018	018	1,217,986	825,912	882,530	753,920	743,170	743,170
Materials & services	018	018	575,989	1,140,551	1,102,270	963,960	959,800	959,800
Capital outlay	018	018	2,216,270	-	-	20,000	20,000	20,000
Debt service	018	018	83,319	379,366	374,680	449,270	449,270	449,270
Transfers	018	018	-	1,147,504	700,310	390,000	390,000	390,000
Sub-total			4,093,563	3,493,333	3,059,790	2,577,150	2,562,240	2,562,240
Contingency	018	018	-	-	471,900	250,000	250,000	250,000
Total Budget			4,093,563	3,493,333	3,531,690	2,827,150	2,812,240	2,812,240
FTE for Sewer Collections dispatched from Operations								

Public Works - Operations								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
<u>Storm Drainage</u>								
Personnel services	018	021	241,643	193,946	232,240	211,980	209,340	209,340
Materials & services	018	021	95,699	210,483	201,500	252,620	251,510	251,510
Capital outlay	018	021	27,351	-	-	-	-	-
Transfers	018	021	-	1,100,703	300,000	525,000	525,000	525,000
Sub-total			364,694	1,505,133	733,740	989,600	985,850	985,850
Contingency	018	021	-	-	86,750	100,000	100,000	100,000
Total Budget			364,694	1,505,133	820,490	1,089,600	1,085,850	1,085,850
FTE for Storm Drainage dispatched from Operations								

Reduction in staffing levels and the continual addition of infrastructure to the City's inventory has provided many challenges over the past few years. Access to better technology has allowed more efficient inspection of the miles of underground piping systems, but also better identifies problems and issues that need constant attention. Often when a serious repair is needed there is not enough capacity for the Public Works staff to complete the work in a timely manner and an outside contractor must be hired.

What's New?

A few of the main changes to the overall Public Works Operations are:

- The Public Works Supervisor has absorbed one-half of the Public Works Director's responsibilities, sharing the job with the Engineering Supervisor.
- Re-assigning one Utility I Worker from the WWTP to the Operations Division.
- Reduced full time staffing levels by 2 positions.
- Reduce temporary part-time (summer help) levels by 25%.

Wastewater Treatment

The Wastewater Treatment Division operates and maintains two lagoons, an operations building, a chlorine building and a shop. It treats all of the domestic waste from both St. Helens and Columbia City. It also treats waste from a number of local industries. There are three full-time employees at the plant, a Superintendent and two Operators, one of which also serves as the City's Pretreatment Program Coordinator. The hours of operation are Monday through Friday, 8:00AM to 4:30PM. Along with the Treatment Plant, the operators also maintain nine sewer lift stations and one stormwater lift station throughout town.

The treatment process consists of two lagoons. When sanitary waste from the town enters the plant, it is screened and enters the smaller 3-acre lagoon for primary treatment. After that it is disinfected and flows into the larger 40-acre lagoon. Here, it mixes with the waste from the Boise Paper Mill. After the Secondary treatment, it is discharged into the Columbia River. The typical flows to the river are between 6 and 10 million gallons per day.

The WWTP maintains ten lift stations; nine sanitary sewer and one stormwater. A lift station collects water from an area in a low point and then pumps it up to a higher point in the collection system where it will flow downhill to the treatment plant. The size of the lift stations varies. In the summer, a small lift station will pump as little as 4,000 gallons per month. In the winter a larger lift station will pump as much as 4 million gallons per month or 130,000 gallons per day. In each of our lift stations there are two pumps, controls and electronics that need to be maintained.

Accomplishments

In 2012-13, the WWTP replaced pumps in 3 of the sanitary lift stations. The pump replacements were necessary for various reasons but primarily because the pumps had exceeded their service life and had failed or were on the verge of failure. Without properly functioning pumps at the lift stations, sanitary sewer would overflow onto the surface causing a potential health hazard and also a DEQ violation.

Goals and Objectives

The WWTP's main goal is to maintain the lift stations to prevent any and all overflows in the sewer system. By keeping them running smoothly we also reduce the potential for after hour call-outs and overtime.

Budget Summary

Public Works - Wastewater Treatment Plant								
Expenditures	Fd	Dpt	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Personnel services	018	019	469,916	218,397	184,610	179,190	176,520	176,520
Materials & services	018	019	343,750	342,711	353,320	328,850	328,210	328,210
Capital outlay	018	019	17,151	12,811	-	-	-	-
Sub-total - Secondary			830,817	573,918	537,930	508,040	504,730	504,730
Personnel services	018	020	334,033	135,776	143,400	143,670	141,490	141,490
Materials & services	018	020	184,731	309,739	227,710	239,580	239,240	239,240
Capital outlay	018	020	624,827	12,811	-	-	-	-
Sub-total - Primary			1,143,591	458,326	371,110	383,250	380,730	380,730
Personnel services	018	022	-	81,495	118,810	117,170	115,380	115,380
Materials & services	018	022	-	56,955	53,050	58,990	58,820	58,820
Sub-total - Pumps			-	138,450	171,860	176,160	174,200	174,200
Contingency	018	019	-	-	178,810	170,000	170,000	170,000
Contingency	018	022	-	-	10,608	34,000	34,000	34,000
Total Budget			1,974,409	1,170,694	1,270,318	1,271,450	1,263,660	1,263,660
FTE (plus allocation)				4.00	4.00	3.00	3.00	3.00

Capital Improvement Programs

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

Budget Summary

Public Works - Capital Improvement Programs						
Expenditures	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Projected 2012-13	Requested 2013-14	Proposed 2013-14
Capital outlay	-	1,589,516	3,934,350	3,640,000	3,690,000	3,690,000
Total Operating & Capital	-	1,589,516	3,934,350	3,640,000	3,690,000	3,690,000
Contingency	-	-	349,000	408,000	408,000	408,000
Total Budget	-	1,589,516	4,283,350	4,048,000	4,098,000	4,098,000

Public Works - Capital Improvement Programs						
Expenditures	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Projected 2012-13	Requested 2013-14	Proposed 2013-14
By Fund & Program	-	1,589,516	3,934,350	3,640,000	3,690,000	3,690,000
010 - Capital Improvement Programs	-	1,589,516	3,934,350	3,640,000	3,690,000	3,690,000
300 - Parks	-	47,996	19,350	-	-	-
301 - Street	-	77,929	610,000	515,000	565,000	565,000
302 - Water	-	300,962	960,000	865,000	865,000	865,000
303 - Sewer	-	1,118,229	1,380,000	1,350,000	1,350,000	1,350,000
304 - Storm	-	23,550	600,000	800,000	800,000	800,000
305 - Equipment	-	20,850	365,000	110,000	110,000	110,000

Capital Outlay - Summary Project Listing

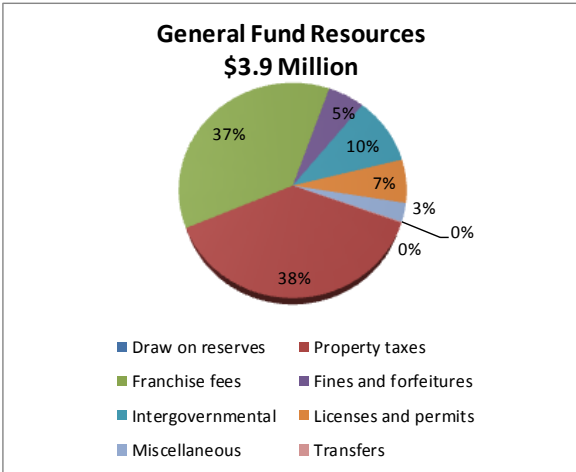
Account Description	Adopted 2012-13	Proposed 2013-14	Notes
010 - Capital Projects - 301 - Streets			
Unimproved paving	190,000	190,000	Carry-over
Sidewalk	95,000	75,000	Carry-over
Columbia Blvd Overlay	270,000	-	
Eisenschmidt Sidewalk-Overlay	-	31,000	
Street Light upgrades	35,000	24,000	
Signal Controllers	20,000	-	
St Helens Street Overlay	-	245,000	
	610,000	565,000	
010 - Capital Projects - 302 - Water			
Telemetry System Upgrade	410,000	325,000	Carry-over
Water main replacement	200,000	200,000	
Water meter replacement	100,000	100,000	
Purchase land for reservoir	250,000	240,000	Carry-over
	960,000	865,000	
010 - Capital Projects - 303/304 - Sewer/Storm			
Sodium Hypochlorite tanks	50,000	50,000	Carry-over
Sewer main replacement	300,000	300,000	
I&I Reduction	1,350,000	1,250,000	
Headwork's upgrade	30,000	-	
Storm drains	250,000	200,000	
Godfrey Outfall	-	350,000	
	1,980,000	2,150,000	
010 - Capital Projects - 305 - Equipment			
SUV - pickup 2	65,000	35,000	
Used Loader	50,000	75,000	Carry-over
Flusher Truck	250,000	-	
	365,000	110,000	
010 - Capital Projects - 300 - Parks			
Debt service	19,350	-	
	19,350	-	
Total Capital Outlay	3,934,350	3,690,000	(244,350)

For further details, please reference applicable Fund sections.

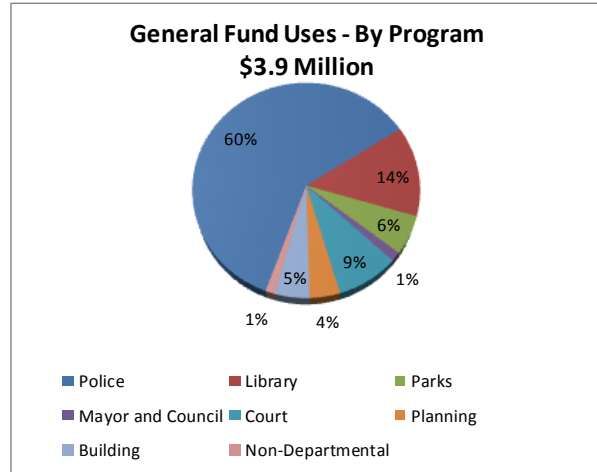
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General Fund



Resources	Amount	%
Draw on reserves	-	0.0%
Property taxes	1,491,400	38.1%
Franchise fees	1,442,000	36.8%
Fines and forfeitures	214,000	5.5%
Intergovernmental	398,500	10.2%
Licenses and permits	255,720	6.5%
Miscellaneous	109,910	2.8%
Transfers	6,390	0.2%
Total Current Revenues	3,917,920	76.5%
Transfers - equity	176,391	3.4%
Beginning WC less draw on reserves	1,030,357	20.1%
Total Resources	5,124,668	



Uses by program	Amount	%
Police	2,366,650	60.4%
Library	532,720	13.6%
Parks	230,330	5.9%
Mayor and Council	54,410	1.4%
Court	335,520	8.6%
Planning	161,990	4.1%
Building	183,930	4.7%
Non-Departmental	52,370	1.3%
Total Anticipated Expenditures	3,917,920	76.5%
Contingency	778,000	15.2%
Unappropriated reserves	428,748	8.4%
Total Uses	5,124,668	

Uses by expenditure category	Amount	%
Personnel services	2,885,410	73.6%
Materials and supplies	1,032,510	26.4%
Debt service	-	0.0%
Transfers	-	0.0%
	3,917,920	76.5%

General Fund

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

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

Assumptions when preparing the budget were:

Revenues

- Property taxes – assumes assessed values increasing .5% and collection rate of 95%.
- Franchise fees – increase of 5% primarily due to anticipated utility rate increases.
- Intergovernmental revenues increase due to Planning Division grant, increase in Alcohol beverage tax (underestimated FY 12-13) and the merge of Revenue Sharing Fund resulting in increasing General Fund revenues by \$118,000.
- Fines and forfeitures decline by 10% due to reduction to Police staffing levels.
- Licenses and permits increases 211% due to merging Building Fund with the General Fund increasing General Fund revenues by \$124,000.

Expenditures

- The personnel services costs are anticipated to increase 4.64% primarily due to merging the Building Fund with the General Fund, increase in cost of living and a 20% increase in retirement costs. These increases partially offset by reduction in staffing levels in Police, Library and Parks.
- Detailed information can be found in each cost center for materials and services, capital outlay and transfers.

General Fund - Summary

	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources						
Beginning working capital	2,640,940	2,063,388	1,225,681	1,030,357	1,030,357	1,030,357
Revenues						
Property taxes	1,468,981	1,469,211	1,504,000	1,491,400	1,491,400	1,491,400
Franchise fees	1,099,603	1,298,420	1,410,500	1,442,000	1,442,000	1,442,000
Licenses and permits	93,812	127,084	116,500	245,720	255,720	255,720
Fines and forfeitures	234,711	247,476	238,500	214,000	214,000	214,000
Intergovernmental	502,371	304,433	247,300	398,500	398,500	398,500
Interest earnings	29,972	12,221	10,000	10,000	10,000	10,000
System development charge	9,691	-	-	-	-	-
Miscellaneous	46,194	145,070	46,200	45,500	45,500	45,500
Indirect cost allocation	-	56,251	52,950	54,410	54,410	54,410
Transfers	14,068	49,837	71,150	182,781	182,781	182,781
Total Revenues	3,499,403	3,710,004	3,697,100	4,084,311	4,094,311	4,094,311
Total resources	6,140,343	5,773,392	4,922,781	5,114,668	5,124,668	5,124,668
Uses						
Old Administration - See Mayor & City Council, Municipal Court, and Planning						
Personnel services	416,330	-	-	-	-	-
Materials and services	146,810	-	-	-	-	-
Total Inactive cost center	563,140	-	-	-	-	-
Mayor and City Council						
Personnel services	-	32,648	32,350	32,350	32,350	32,350
Materials and services	-	23,603	20,600	22,060	22,060	22,060
Total Mayor and City Council	-	56,251	52,950	54,410	54,410	54,410
Municipal Courts						
Personnel services	-	298,155	137,210	159,140	156,940	156,940
Materials and services	-	123,734	178,410	178,760	178,580	178,580
Interfund transfers	-	4,800	4,800	-	-	-
Total Municipal Court	-	426,689	320,420	337,900	335,520	335,520
Planning						
Personnel services	-	92,687	96,630	99,710	98,030	98,030
Materials and services	-	33,271	40,190	37,040	36,960	36,960
Special payments	-	-	-	27,000	27,000	27,000
Total Planning	-	125,958	136,820	163,750	161,990	161,990
Building						
Personnel services	-	-	-	128,640	147,150	147,150
Materials and services	-	-	-	36,880	36,780	36,780
Total Building	-	-	-	165,520	183,930	183,930

General Fund - Summary

	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Police						
Personnel services	2,064,875	1,982,379	1,970,540	1,931,430	1,945,150	1,945,150
Materials and services	295,528	445,405	422,310	417,870	421,500	421,500
Capital outlay	75,568	-	-	-	-	-
Total Police Department	2,435,971	2,427,785	2,392,850	2,349,300	2,366,650	2,366,650
Library						
Personnel services	324,678	351,210	362,140	380,940	374,780	374,780
Materials and services	157,326	161,742	138,120	158,230	157,940	157,940
Total Library	482,005	512,952	500,260	539,170	532,720	532,720
Parks						
Personnel services	90,066	109,029	115,220	102,720	101,440	101,440
Materials and services	97,919	140,992	121,690	129,040	128,890	128,890
Debt Service	51,839	51,839	36,610	-	-	-
Capital outlay	356,016	-	-	-	-	-
Total Parks	595,840	301,860	273,520	231,760	230,330	230,330
Non-Departmental						
Personnel services	-	19,646	23,760	30,050	29,570	29,570
Materials and services	-	21,357	22,290	22,800	22,800	22,800
Equipment	-	7,000	-	-	-	-
Operating contingency	-	-	744,570	778,000	778,000	778,000
Transfers	-	612,428	28,140	-	-	-
Total Non-departmental	-	660,431	818,760	830,850	830,370	830,370
Total uses	4,076,955	4,511,925	4,495,580	4,672,660	4,695,920	4,695,920
Net change in fund balance	(577,552)	(801,920)	(798,480)	(588,349)	(601,609)	(601,609)
Ending fund balance	2,063,388	1,261,467	427,201	442,008	428,748	428,748

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources								
001	000	301000						
		Beginning working capital	2,640,940	2,063,388	1,225,681	1,030,357	1,030,357	1,030,357
Revenues								
Property taxes								
001	000	302000	1,402,543	1,408,527	1,426,700	1,413,700	1,413,700	1,413,700
001	000	303000	66,258	60,455	77,000	77,400	77,400	77,400
001	000	322000	180	229	300	300	300	300
		Property taxes	1,468,981	1,469,211	1,504,000	1,491,400	1,491,400	1,491,400
Franchise fees								
001	000	306000	718,621	709,373	737,000	740,000	740,000	740,000
001	000	373000	380,981	589,048	673,500	702,000	702,000	702,000
		Franchise fees	1,099,603	1,298,420	1,410,500	1,442,000	1,442,000	1,442,000
Licenses and permits								
001	000	311000	56,004	79,790	73,500	78,000	78,000	78,000
001	000	317000	28,790	30,334	29,500	28,000	28,000	28,000
001	000	319000	802	1,114	1,000	1,500	1,500	1,500
001	000	312000	-	-	-	53,170	63,170	63,170
001	000	313000	-	-	-	23,400	23,400	23,400
001	000	314000	-	-	-	8,220	8,220	8,220
001	000	315000	-	-	-	39,430	39,430	39,430
001	000	324000	8,215	15,846	12,500	14,000	14,000	14,000
		Licenses and permits	93,812	127,084	116,500	245,720	255,720	255,720
Fines and forfeitures								
001	000	318000	20,294	21,862	18,500	14,000	14,000	14,000
001	000	341000	214,417	225,615	220,000	200,000	200,000	200,000
		Fines and forfeitures	234,711	247,476	238,500	214,000	214,000	214,000
Intergovernmental								
001	000	308000	1,340	-	-	-	-	-
001	000	309000	15,425	17,901	14,000	14,000	14,000	14,000
001	000	325000	19,240	18,870	16,800	16,800	16,800	16,800
001	000	326000	147,189	164,652	150,000	175,000	175,000	175,000
001	000	331000	76,442	-	-	-	-	-
001	000	332000	135,070	-	-	-	-	-
001	000	334000	14,336	13,800	14,000	16,700	16,700	16,700
001	000	334100	-	-	-	118,000	118,000	118,000
001	000	335000	-	6,980	7,500	13,000	13,000	13,000
001	000	362000	45,000	45,000	45,000	45,000	45,000	45,000
001	000	363000	18,327	13,920	-	-	-	-
001	000	364000	30,000	23,310	-	-	-	-
		Intergovernmental	502,371	304,433	247,300	398,500	398,500	398,500

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
001	000	346000	29,972	12,221	10,000	10,000	10,000	10,000
001	000	365000	9,691	-	-	-	-	-
		Miscellaneous						
001	000	315200	-	-	-	4,000	4,000	4,000
001	000	320000	9,490	2,145	8,000	12,000	12,000	12,000
001	000	320000	-	1,491	-	-	-	-
001	000	323000	2,976	8,335	3,000	3,000	3,000	3,000
001	000	327000	(11,671)	1,656	-	-	-	-
001	000	344000	-	10,280	11,000	5,000	5,000	5,000
001	000	347000	1,000	2,278	500	-	-	-
001	000	348000	-	-	-	-	-	-
001	000	350000	-	-	-	-	-	-
001	000	351000	10,478	9,618	10,000	7,800	7,800	7,800
001	000	354000	10,017	18,912	5,000	5,000	5,000	5,000
001	000	356000	3,000	3,000	3,000	3,000	3,000	3,000
001	000	357000	-	-	-	-	-	-
001	000	358000	20,000	20,000	-	-	-	-
001	000	366000	274	-	100	100	100	100
001	000	370000	-	66,498	5,000	5,000	5,000	5,000
001	000	371000	330	818	500	500	500	500
001	000	374000	300	40	100	100	100	100
		Miscellaneous	46,194	145,070	46,200	45,500	45,500	45,500
001	000	389100	-	56,251	52,950	54,410	54,410	54,410
		Transfers						
001	000	392000	-	-	-	-	-	-
001	000	392000	-	-	50,000	132,781	132,781	132,781
001	000	392000	-	47,996	19,350	-	-	-
001	000	392000	4,068	1,841	1,800	-	-	-
001	000	392000	-	-	-	50,000	50,000	50,000
001	000	392000	10,000	-	-	-	-	-
		Transfers	14,068	49,837	71,150	182,781	182,781	182,781
		Total Revenues	3,499,403	3,710,004	3,697,100	4,084,311	4,094,311	4,094,311
		Total resources	6,140,343	5,773,392	4,922,781	5,114,668	5,124,668	5,124,668

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Uses								
001	001	Inactive - reorganized and reflected in City Council, Municipal Court, and Planning Department/Programs						
		Personnel services				-	-	-
		Total Personnel services	416,330	-				
		Materials and Services				-	-	-
		Total materials and services	146,810	-	-	-	-	-
		Total inactive section	563,140	-	-	-	-	-
001	100	Mayor and City Council						
		Personnel services						
001	100	401000 Salary		30,300	30,000	30,000	30,000	30,000
001	100	415000 SSI taxes		2,318	2,300	2,300	2,300	2,300
001	100	417000 Workers comp		30	50	50	50	50
		Total Personnel services	-	32,648	32,350	32,350	32,350	32,350
		Materials and Services						
001	100	455000 Insurance		5,950	-	-	-	-
001	100	457000 Office supplies		129	200	200	200	200
001	100	461000 Public meetings		596	1,000	1,000	1,000	1,000
001	100	473000 Miscellaneous		2,423	1,900	2,300	2,300	2,300
001	100	490000 Professional development		11,577	14,500	15,560	15,560	15,560
001	100	500000 Information services		2,928	3,000	3,000	3,000	3,000
		Total Materials and Services	-	23,603	20,600	22,060	22,060	22,060
		Capital outlay						
001	100	580000 Equipment		-	-	-	-	-
		Total capital outlay	-	-	-	-	-	-
001	100	Total Mayor and City Council	-	56,251	52,950	54,410	54,410	54,410
001	103	Municipal Court						
		Personnel services						
001	103	401000 Salary		185,442	83,440	87,410	87,410	87,410
001	103	415000 SSI taxes		14,161	6,410	6,730	6,730	6,730
001	103	416000 Retirement	-	41,580	17,130	22,060	19,860	19,860
001	103	417000 Workers comp		302	170	170	170	170
001	103	418000 Medical benefits		37,722	26,650	39,200	39,200	39,200
001	103	419000 Disability/life ins		547	380	380	380	380
001	103	422000 Longevity		360	360	600	600	600
001	103	438000 VEBA		3,073	1,830	1,750	1,750	1,750
001	103	449100 Direct labor charge		14,163	-	-	-	-
001	103	471000 PF health		805	840	840	840	840
		Total Personnel services	-	298,155	137,210	159,140	156,940	156,940

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Materials and Services								
001	103	454000		2,770	1,000	1,500	1,500	1,500
001	103	455000		5,590	-	-	-	-
001	103	457000		1,822	1,500	500	500	500
001	103	465000		50	500	2,900	2,900	2,900
001	103	480000		1,642	-	-	-	-
001	103	473000		-	1,000	500	500	500
001	103	490000		2,461	1,100	1,600	1,600	1,600
001	103	500000		19,299	20,100	15,000	15,000	15,000
001	103	511000		493	400	250	250	250
001	103	554000		45,311	112,500	128,300	128,300	128,300
001	103	579100		44,296	40,310	28,210	28,030	28,030
Total Materials and Services			-	123,734	178,410	178,760	178,580	178,580
Interfund transfers								
001	103	692000		4,800	4,800	-	-	-
Total interfund transfers			-	4,800	4,800	-	-	-
001	103	Total Municipal Court	-	426,689	320,420	337,900	335,520	335,520
Planning								
Personnel services								
001	104	401000		115,008	70,050	71,460	71,460	71,460
001	104	415000		8,798	5,360	5,470	5,470	5,470
001	104	416000		26,550	17,410	21,230	19,440	19,440
001	104	417000		205	120	120	120	120
001	104	418000		13,372	6,740	7,140	7,140	7,140
001	104	419000		375	190	190	190	190
001	104	438000		2,188	1,480	1,430	1,430	1,430
001	104	449100	-		30,760	30,130	29,630	29,630
001	104	449200	-	(74,229)	(35,480)	(37,460)	(36,850)	(36,850)
001	104	471000		420	-	-	-	-
Total Personnel services			-	92,687	96,630	99,710	98,030	98,030
Materials and Services								
001	104	454000		1,986	3,000	3,000	3,000	3,000
001	104	455000		2,380	-	-	-	-
001	104	457000		55	320	300	300	300
001	104	461000		1,447	840	840	840	840
001	104	490000		1,510	1,320	1,200	1,200	1,200
001	104	493000		909	1,300	1,300	1,300	1,300
001	104	494000		403	500	500	500	500
001	104	500000		3,713	4,200	3,720	3,720	3,720
001	104	554000			-	-	-	-
001	104	559000		7,801	10,500	13,000	13,000	13,000
001	104	579100		13,066	18,210	13,180	13,100	13,100
Total Materials and Services			-	33,271	40,190	37,040	36,960	36,960
Special Payments								
001	104	558321				12,000	12,000	12,000
001	104	558322				15,000	15,000	15,000
Total Special Payments			-	-	-	27,000	27,000	27,000
001	104	Total Planning	-	125,958	136,820	163,750	161,990	161,990

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
001	105	Building						
		Personnel services						
001	105	401000 Salary				63,430	79,280	79,280
001	105	415000 SSI taxes				4,850	6,060	6,060
001	105	416000 Retirement				18,850	21,570	21,570
001	105	417000 Workers comp				540	670	670
001	105	418000 Medical benefits				21,180	21,180	21,180
001	105	419000 Disability/life ins				190	190	190
001	105	438000 VEBA				1,220	1,520	1,520
001	105	449100 Direct labor charge				25,170	24,770	24,770
001	105	449200 Direct labor charge				(7,210)	(8,510)	(8,510)
001	105	471000 PF health				420	420	420
		Total Personnel services	-	-	-	128,640	147,150	147,150
		Materials and Services						
001	105	452000 Plan review expense				4,500	4,500	4,500
001	105	454000 Attorney expense				2,000	2,000	2,000
001	105	457000 Office supplies				1,200	1,200	1,200
001	105	458000 Telephone expense				800	800	800
001	105	473000 Miscellaneous				1,000	1,000	1,000
001	105	490000 Professional development				2,500	2,500	2,500
001	105	500000 Information services				7,000	7,000	7,000
001	105	502000 Vehicle expense				300	300	300
001	105	531000 Gasoline				1,000	1,000	1,000
001	105	579100 Indirect cost allocation				16,580	16,480	16,480
		Total Materials and Services	-	-	-	36,880	36,780	36,780
001	105	Total Building	-	-	-	165,520	183,930	183,930
001	002	Police						
		Personnel services						
001	002	401000 Salary	1,169,912	1,113,359	1,110,870	1,025,230	1,048,820	1,048,820
001	002	409000 Overtime	76,232	84,024	70,000	73,000	73,000	73,000
001	002	409100 Overtime - Riembr		(5,896)	-	-	-	-
001	002	415000 SSI taxes	102,648	100,321	100,370	94,470	96,540	96,540
001	002	416000 Retirement	251,195	297,169	298,360	358,450	334,420	334,420
001	002	417000 Workers comp	14,137	25,748	22,650	20,960	21,440	21,440
001	002	418000 Medical benefits	297,866	311,943	326,940	303,050	310,580	310,580
001	002	419000 Disability/life ins	3,488	3,555	3,420	3,140	3,230	3,230
001	002	421000 Holiday pay	-	18,578	21,080	22,810	22,770	22,770
001	002	422000 Longevity	1,560	1,560	1,560	900	900	900
001	002	424000 Non-represented comp	12,498	-	-	-	-	-
001	002	435000 Certification	47,282	55,939	52,320	68,470	69,060	69,060
001	002	436000 Incentive pay	7,428	6,217	14,400	5,760	5,760	5,760
001	002	437000 Physical fit incent pay	39,969	33,379	43,830	41,180	42,360	42,360
001	002	438000 VEBA	21,395	21,069	22,220	20,500	20,970	20,970
001	002	448000 Uniforms	16,958	16,467	18,100	17,250	17,250	17,250
001	002	471000 PF health	2,306	4,677	2,940	2,940	2,940	2,940
001	002	420000 Unemployment	-	3,820	-	-	-	-
001	002	449100 Direct labor charge	-	2,981	3,040	3,210	3,160	3,160
001	002	449200 Direct labor charge	-	(112,530)	(141,560)	(129,890)	(128,050)	(128,050)
		Total Personnel services	2,064,875	1,982,379	1,970,540	1,931,430	1,945,150	1,945,150

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Materials and Services								
001	002	454000	-	11,775	5,000	20,000	20,000	20,000
001	002	455000	30,075	50,902	25,850	29,920	29,920	29,920
001	002	456000	53,131	77,466	40,000	-	-	-
001	002	457000	3,303	4,432	5,000	5,000	5,000	5,000
001	002	458000	23,085	16,364	21,600	21,600	26,600	26,600
001	002	459000	7,482	7,568	8,400	7,200	7,200	7,200
001	002	460000	14,266	-	-	-	-	-
001	002	463000	3,351	-	-	-	-	-
001	002	470000	6,344	4,509	5,000	5,000	5,000	5,000
001	002	473000	16,539	10,064	18,000	17,000	17,000	17,000
001	002	480000	986	119	500	500	500	500
001	002	490000	1,935	15,113	15,000	20,000	20,000	20,000
001	002	500000	25,202	14,600	21,700	20,000	20,000	20,000
001	002	501000	11,233	24,589	25,000	28,000	28,000	28,000
001	002	502000	21,139	23,310	25,000	20,000	20,000	20,000
001	002	503000	1,626	924	1,500	1,500	1,500	1,500
001	002	504000	8,982	8,402	11,200	11,800	11,800	11,800
001	002	507000	-	-	-	-	-	-
001	002	508000	4,242	3,818	5,400	5,400	5,400	5,400
001	002	510000	12,891	16,301	20,000	20,000	20,000	20,000
001	002	514000	2,280	201	2,000	1,000	1,000	1,000
001	002	522000	2,327	1,033	3,500	3,500	3,500	3,500
001	002	526000	377	1,797	400	2,000	2,000	2,000
001	002	531000	38,155	50,791	42,000	40,000	40,000	40,000
001	002	554000	6,577	1,847	4,000	3,000	3,000	3,000
001	002	579100	-	99,480	116,260	135,450	134,080	134,080
Total Materials and Services			295,528	445,405	422,310	417,870	421,500	421,500
001	002	578000	75,568	-	-	-	-	-
Total Police			2,435,971	2,427,785	2,392,850	2,349,300	2,366,650	2,366,650
001	004	Library						
Personnel services								
001	004	401000	218,537	232,117	237,990	262,990	262,990	262,990
001	004	409000	181	362	-	-	-	-
001	004	415000	16,914	17,764	18,320	20,230	20,230	20,230
001	004	416000	42,948	51,987	53,110	70,720	64,100	64,100
001	004	417000	334	493	520	550	550	550
001	004	418000	36,782	42,579	45,640	46,750	46,750	46,750
001	004	419000	562	732	760	760	760	760
001	004	420000	1,137	-	-	-	-	-
001	004	422000	1,500	1,500	1,500	1,500	1,500	1,500
001	004	424000	2,579	-	-	-	-	-
001	004	438000	3,204	3,675	4,300	4,440	4,440	4,440
001	004	449200	-	-	-	(27,000)	(26,540)	(26,540)
Total Personnel services			324,678	351,210	362,140	380,940	374,780	374,780

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Materials and Services								
001	004	454000	-	5,246	1,000	1,000	1,000	1,000
001	004	455000	9,039	12,841	9,040	7,810	7,810	7,810
001	004	457000	5,195	5,106	5,100	5,100	5,100	5,100
001	004	458000	2,597	2,780	2,950	2,950	2,950	2,950
001	004	459000	14,961	13,811	14,140	14,400	14,400	14,400
001	004	463000	877	-	-	-	-	-
001	004	470000	14,782	15,613	-	12,000	12,000	12,000
001	004	473000	3,952	1,554	1,230	1,800	1,800	1,800
001	004	480000	1,041	-	-	-	-	-
001	004	481000	3,481	2,266	3,100	3,100	3,100	3,100
001	004	483000	2,389	2,925	4,300	4,300	4,300	4,300
001	004	490000	1,979	839	750	750	750	750
001	004	500000	34,746	20,395	18,000	20,740	20,740	20,740
001	004	508000	16,281	19,537	14,660	16,020	16,020	16,020
001	004	511000	27,994	26,804	25,500	25,500	25,500	25,500
001	004	512000	6,418	5,004	2,570	2,570	2,570	2,570
001	004	517000	4,912	4,973	5,200	5,200	5,200	5,200
001	004	517100			3,630	3,630	3,630	3,630
001	004	518000	1,941	1,920	2,020	2,070	2,070	2,070
001	004	519000	1,600	239	1,000	1,000	1,000	1,000
001	004	554000	3,141	-	-	-	-	-
001	004	579100	-	19,890	23,930	28,290	28,000	28,000
Total materials and services			157,326	161,742	138,120	158,230	157,940	157,940
Total library services			482,005	512,952	500,260	539,170	532,720	532,720
Parks								
Personnel services								
001	005	401000	54,767	-	-	-	-	-
001	005	422000	600	-	-	-	-	-
001	005	424000	604	-	-	-	-	-
001	005	415000	4,267	-	-	-	-	-
001	005	416000	10,496	-	-	-	-	-
001	005	417000	936	-	-	-	-	-
001	005	418000	16,728	-	-	-	-	-
001	005	419000	187	-	-	-	-	-
001	005	438000	1,095	-	-	-	-	-
001	005	471000	385	-	-	-	-	-
001	005	449100	-	109,029	115,220	102,720	101,440	101,440
Total Personnel services			90,066	109,029	115,220	102,720	101,440	101,440

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Materials and Services								
001	005	454000	-	286	-	-	-	-
001	005	455000	3,670	-	-	-	-	-
001	005	457000	187	842	500	500	500	500
001	005	458000	2,752	2,305	-	2,500	2,500	2,500
001	005	459000	18,004	39,834	15,000	15,000	15,000	15,000
001	005	463000	879	-	-	-	-	-
001	005	470000	1,452	1,189	2,000	500	500	500
001	005	473000	9,688	802	1,300	-	-	-
001	005	474000	1,855	-	-	-	-	-
001	005	475000	-	3,658	-	-	-	-
001	005	490000	175	899	500	500	500	500
001	005	500000	853	-	-	-	-	-
001	005	501000	32,474	23,445	37,500	37,500	37,500	37,500
001	005	502000	530	5,991	-	-	-	-
001	005	509000	-	2,790	14,000	16,500	16,500	16,500
001	005	513000	3,313	7,443	6,500	6,500	6,500	6,500
001	005	531000	7,790	9,133	9,000	10,500	10,500	10,500
001	005	554000	14,296	19,161	16,000	16,000	16,000	16,000
001	005	579100	-	23,212	19,390	23,040	22,890	22,890
Total materials and services			97,919	140,992	121,690	129,040	128,890	128,890
Debt Service								
001	005	563000	45,151	47,522	34,720	-	-	-
001	005	569000	6,688	4,318	1,890	-	-	-
Total debt service			51,839	51,839	36,610	-	-	-
Capital Outlay								
001	005	575000	-	-	-	-	-	-
001	005	578000	7,332	-	-	-	-	-
001	005	581000	152,988	-	-	-	-	-
001	005	582000	195,696	-	-	-	-	-
Total capital outlay			356,016	-	-	-	-	-
001	005	692000	-	-	-	-	-	-
Total Parks			595,840	301,860	273,520	231,760	230,330	230,330

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
001	110	Non-Departmental						
		Personnel services						
001	110	449100 Direct labor charge	-	19,646	23,760	30,050	29,570	29,570
		Total Personnel services	-	19,646	23,760	30,050	29,570	29,570
		Materials and Services						
001	110	454000 Attorney	-	-	-	-	-	-
001	110	459000 Utilities	-	2,125	2,880	3,550	3,550	3,550
001	110	470000 Building expense	-	-	8,100	7,350	7,350	7,350
001	110	473000 Miscellaneous	-	5,949	500	500	500	500
001	110	500000 Information services	-	2,870	3,010	3,200	3,200	3,200
001	110	554000 Professional services	-	10,413	7,800	8,200	8,200	8,200
		Total Materials and Services	-	21,357	22,290	22,800	22,800	22,800
001	110	575000 Equipment	-	7,000	-	-	-	-
		Total capital outlay	-	7,000	-	-	-	-
001	110	596000 Contingency	-	-	744,570	778,000	778,000	778,000
		Transfers						
001	110	692000 Transfers to comm enhancement	-	550,572	-	-	-	-
001	110	692000 Transfers IT Reserve	-	27,000	-	-	-	-
001	110	692000 Interfund loan- bldg. dept.	-	109	-	-	-	-
001	110	692000 Transfer to Capital - Police Data	-	-	6,000	-	-	-
001	110	692000 Transfer to building dept.	-	34,747	22,140	-	-	-
		Total Transfers	-	612,428	28,140	-	-	-
		Total Non-departmental	-	660,431	818,760	830,850	830,370	830,370
		Total uses	4,076,955	4,511,925	4,495,580	4,672,660	4,695,920	4,695,920
		Net change in working capital	2,063,388	1,261,467	427,201	442,008	428,748	428,748
001	001	Ending fund balance	2,063,388	1,261,467	427,201	442,008	428,748	428,748
					1,171,771	1,220,008	1,206,748	1,206,748

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Building Fund

Merged with General Fund 7-1-2013

Building Fund

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

Building Fund - Summary

	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources						
Beginning working capital	17,953	18,467	-	-	-	-
Revenues						
Building permits	58,113	57,669	69,000	-	-	-
Plumbing permit fees	16,997	19,218	22,000	-	-	-
Mechanical permit fee	5,822	7,254	8,500	-	-	-
Plan check fees	34,343	34,594	44,000	-	-	-
Code enforcement fees	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-
Charges for services	-	-	11,900	-	-	-
Miscellaneous	820	2,071	2,900	-	-	-
Transfer from general	-	34,747	22,140	-	-	-
Total Revenues	116,095	155,554	180,440	-	-	-
Total resources	134,048	174,021	180,440	-	-	-
Uses						
Personnel services	79,447	136,854	139,560	-	-	-
Materials and services	36,134	37,167	30,880	-	-	-
Contingency	-	-	10,000	-	-	-
Total uses	115,581	174,021	180,440	-	-	-
Net change in fund balance	514	(18,467)	-	-	-	-
Ending fund balance	18,467	0	-	-	-	-

Building Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources								
003	000	301000	17,953	18,467	-	-	-	-
Beginning working capital								
Revenues								
003	000	312000	58,113	57,669	69,000	-	-	-
Building permits								
003	000	313000	16,997	19,218	22,000	-	-	-
Plumbing permit fees								
003	000	314000	5,822	7,254	8,500	-	-	-
Mechanical permit fee								
003	000	315000	34,343	34,594	44,000	-	-	-
Plan check fees								
003	000	354000	-	-	11,900	-	-	-
Charges for services								
003	000	354000	820	2,071	2,900	-	-	-
Miscellaneous								
003	000	392000	-	34,747	22,140	-	-	-
Transfer from general								
Total Revenues			116,095	155,554	180,440	-	-	-
Total resources			134,048	174,021	180,440	-	-	-
Personnel services								
003	003	401000	47,540	100,478	76,840	-	-	-
Salary								
003	003	415000	3,861	7,280	5,880	-	-	-
SSI taxes								
003	003	416000	9,441	23,328	19,100	-	-	-
Retirement								
003	003	417000	360	745	680	-	-	-
Workers comp								
003	003	418000	10,576	33,327	19,810	-	-	-
Medical benefits								
003	003	419000	112	358	190	-	-	-
Disability/life ins								
003	003	420000	3,562	-	-	-	-	-
Unemployment								
003	003	424000	2,927	-	-	-	-	-
Non-represented comp								
003	003	438000	836	1,845	1,620	-	-	-
VEBA								
003	003	449100	-	(46,277)	23,130	-	-	-
Direct labor charge								
003	003	449200	-	15,654	(8,110)	-	-	-
Direct labor charge								
003	003	471000	231	116	420	-	-	-
PF health								
Total Personnel services			79,447	136,854	139,560	-	-	-
Materials and Services								
003	003	452000	15,083	12,285	3,600	-	-	-
Plan review expense								
003	003	454000	-	1,860	-	-	-	-
Attorney expense								
003	003	455000	-	1,780	-	-	-	-
Insurance								
003	003	457000	1,146	141	1,200	-	-	-
Office supplies								
003	003	458000	779	-	500	-	-	-
Telephone expense								
003	003	473000	1,510	576	1,000	-	-	-
Miscellaneous								
003	003	490000	1,038	165	1,000	-	-	-
Professional development								
003	003	500000	5,533	6,358	6,930	-	-	-
Information services								
003	003	502000	-	-	130	-	-	-
Vehicle expense								
003	003	531000	614	891	800	-	-	-
Gasoline								
003	003	554000	432	-	-	-	-	-
Professional services								
003	003	555000	10,000	-	-	-	-	-
Loan repayment								
003	003	579100	-	13,111	15,720	-	-	-
Indirect cost allocation								
Total Materials and Services			36,134	37,167	30,880	-	-	-
003	003	596000	-	-	10,000	-	-	-
Contingency								
Total expenditures			115,581	174,021	180,440	-	-	-
Net change in working capital			18,466.76	-	-	-	-	-
003	003	Ending fund balance	18,467	0	-	-	-	-

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911 Emergency Fund

Per legislative action no-longer required

911 Emergency Communications

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

911 Emergency Communications – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources								
007	000	301000						
		Beginning working capital	-	-	-	-	-	-
		Revenues						
007	000	335000						
		Revenue 911	62,903	63,066	62,000	-	-	-
	000	Total	62,903	63,066	62,000	-	-	-
		Total resources	62,903	63,066	62,000	-	-	-
Uses								
		Materials and Services						
007	007	528000						
		911 distributions	62,903	63,066	62,000	-	-	-
	007	Total	62,903	63,066	62,000	-	-	-
		Contingency						
007	007	596000						
		Contingency	-	-	-	-	-	-
		Total Uses	62,903	63,066	62,000	-	-	-
007	007	Ending fund balance	-	-	-	-	-	-



Visitor and Tourism Fund

Visitor and Tourism Fund

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

These activities are funded through the Transient Room Fee, commonly known as hotel/motel tax. The tax is seven percent of the nightly rate charged for lodging and is collected by lodging establishments within the St. Helens city limits. Expenditures of the fund are overseen by a nine member committee. Tourism functions are performed by a part-time contracted director.

Mission

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

Goals

- Entice events and activities to St. Helens by promoting facilities and opportunities within the City. (Two types of events: small convention/sporting and community)
- Maintain a presence for the City of St. Helens on electronic and printed media.
- Maintain a visible presence in the City throughout the year.

Visitor and Tourism Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources								
008	000	301000						
		Beginning working capital	289,824	279,812	292,380	283,726	283,726	283,726
Revenues								
008	000	306000	71,058	74,123	67,740	73,130	73,130	73,130
008	000	309100	-	-	50,000	40,000	40,000	40,000
008	000	309110	-	-	100,000	-	-	-
008	000	334100	-	-	10,000	10,000	10,000	10,000
008	000	309000	625	-	-	-	-	-
		Total Revenues	71,683	74,123	227,740	123,130	123,130	123,130
		Total resources	361,507	353,935	520,120	406,856	406,856	406,856
Uses								
Materials and Services								
008	008	449000	43,333	37,000	36,000	39,600	39,600	39,600
008	008	451000	12,034	5,871	49,050	32,700	32,700	32,700
008	008	451100	-	-	100,000	-	-	-
008	008	451101	-	-	8,500	10,000	10,000	10,000
008	008	451102	-	-	5,000	-	-	-
008	008	451103	-	-	3,400	2,750	2,750	2,750
008	008	473000	590	1,060	5,500	3,700	3,700	3,700
008	008	558100	7,053	-	2,700	2,700	2,700	2,700
008	008	558101	-	-	-	-	-	-
008	008	558102	1,880	-	-	-	-	-
008	008	558103	16,800	3,149	12,500	10,000	10,000	10,000
008	008	558104	-	3,120	11,500	13,000	13,000	13,000
		Total Materials and Services	81,691	50,199	234,150	114,450	114,450	114,450
008	008	596000	-	-	31,000	25,000	25,000	25,000
		Total requirements	81,691	50,199	265,150	139,450	139,450	139,450
008	008	Ending fund balance	279,816	303,736	254,970	267,406	267,406	267,406



Community Enhancement Fund

Community Enhancement Fund

The City initiated this fund to account for the special reserve funds.

Community Enhancement Fund - Summary

	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources						
Beginning working capital	-	-	462,710	454,380	454,380	454,380
Revenues						
Public arts fees	-	6,050	5,400	6,000	6,000	6,000
Opportunity financing	-	-	-	2,500,000	2,500,000	2,500,000
Grants	-	1,580	70,580	397,920	397,460	397,460
Interest earnings	-	1,564	1,400	2,000	2,000	2,000
Miscellaneous	-	11,897	1,300	24,960	24,960	24,960
Transfer In	-	509,385	6,000	350,000	350,000	350,000
Total Revenues	-	530,476	84,680	3,280,880	3,280,420	3,280,420
Total resources	-	530,476	547,390	3,735,260	3,734,800	3,734,800
Uses						
	-	-	-	-	-	-
Public arts	-	2,233	37,750	47,250	47,250	47,250
Library	-	21,894	38,090	46,684	46,224	46,224
Parks	-	11,442	-	14,860	14,860	14,860
Police	-	5,678	79,010	17,230	17,230	17,230
Administration	-	2,037	23,580	310,000	310,000	310,000
Economic development	-	-	-	2,800,000	2,800,000	2,800,000
Contingency	-	-	37,000	183,545	183,545	183,545
	-	-	-	50,000	50,000	50,000
Total uses	-	43,285	215,430	3,469,569	3,469,109	3,469,109
Net change in fund balance	-	487,192	(130,750)	(188,689)	(188,689)	(188,689)
Ending fund balance	-	487,192	331,960	265,691	265,691	265,691

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Public Arts Reserve								
Resources								
009	201	301000		-	37,410	44,560	44,560	44,560
009	201	335100			-	9,350	9,350	9,350
009	201	365100		6,050	5,400	6,000	6,000	6,000
009	201	392000		36,433	-	-	-	-
Total Resources			-	42,483	42,810	59,910	59,910	59,910
Uses								
009	201	558104		570	8,000	-	-	-
009	201	558105		563	1,000	1,000	1,000	1,000
009	201	558107		75	750	750	750	750
009	201	558108		1,025	1,000	500	500	500
009	201	558109		-	1,000	1,500	1,500	1,500
009	201	558110		-	1,000	-	-	-
009	201	652000		-	25,000	43,500	43,500	43,500
009	201	596000		-	2,000	2,000	2,000	2,000
Total Uses			-	2,233	39,750	49,250	49,250	49,250
Ending fund balance			-	40,250	3,060	10,660	10,660	10,660

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

Gallery Corridor Project (Banners) - Improve the Cityscape and enhance pedestrians’ and motorists’ experience of traveling along the City’s major streets: Columbia Blvd., St. Helens Street, Old Portland Road, and Gable Road by installing kinetic metal art banners.

Gateway Project – Phase 1 - Improve the City’s highway frontage and create the City’s identity by installing illuminated sculptures at the Milton Creek Bridge.

Summer Arts in the Park - Provide art activities in the City’s parks during the summer months, such as Trash Can Painting Competition on the Fourth of July and Shakespeare in the Park.

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

Administration & Marketing - Administer the review process for public art proposals, to promote arts and cultural activities, and to encourage opportunities for recognition of art and culture.

Maintenance of Public Art Collection - Maintain the existing public art in good condition.

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Library building reserve								
Resources								
009	202	301000		-	293,130	266,179	266,179	266,179
009	202	346000		1,564	1,400	2,000	2,000	2,000
009	202	356100	-	-	-	500	500	500
009	202	392000		298,644	-	-	-	-
Total Resources			-	300,208	294,530	268,679	268,679	268,679
Uses								
009	202	470000		-	4,620	4,620	4,620	4,620
009	202	470000		-	16,610	-	-	-
009	202	652200		1,190	-	-	-	-
009	202	652210		5,310	-	-	-	-
009	202	652211		-	4,300	-	-	-
009	202	652212		-	1,000	-	-	-
009	202	596000		-	10,000	20,000	20,000	20,000
Total Uses			-	6,499	36,530	24,620	24,620	24,620
Ending fund balance			-	293,709	258,000	244,059	244,059	244,059
Library equipment reserve								
Resources								
009	203	301000		-	28,230	17,867	17,867	17,867
009	203	392000		38,479	-	-	-	-
Total Resources			-	38,479	28,230	17,867	17,867	17,867
Uses								
009	203	652300		10,145	-	-	-	-
009	203	652310		1,469	-	-	-	-
009	203	652311		318	-	-	-	-
009	203	652312		-	5,550	-	-	-
009	203	652313		-	2,130	-	-	-
009	203	652314		-	1,000	-	-	-
009	203	652315		-	-	2,000	2,000	2,000
009	203	652316		-	-	500	500	500
009	203	596000		-	5,000	5,000	5,000	5,000
Total Uses			-	11,932	13,680	7,500	7,500	7,500
Ending fund balance			-	26,547	14,550	10,367	10,367	10,367

Resolution 1228, adopted on September 18, 1996, established a reserve account for the proceeds from the sale of City property at 270 Columbia Blvd. known as the old library. The resolution further resolved that only the interest shall be appropriated from this established reserve account for Library capital items that otherwise would not be budgeted due to lack of funding. The principal sum received was \$225,000.

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

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Parks Property Reserve								
Resources								
009	204	301000			76,350	80,605	80,605	80,605
009	204	392000		90,048	-			
009	204	334400			-	12,860	12,860	12,860
Total Resources			-	90,048	76,350	93,465	93,465	93,465
Uses								
009	204	652400		11,442	-	-	-	-
009	204	652405			-	14,860	14,860	14,860
009	204	596000			20,000	78,000	78,000	78,000
Total Uses			-	11,442	20,000	92,860	92,860	92,860
Ending fund balance			-	78,605	56,350	605	605	605

Over the years the City sold and traded properties that resulted in one-time revenues. City Council designated that these one-time revenue sources be utilized for one-time park acquisitions and/or improvements.

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
PD Data Cellular								
Resources								
009	205	301000			4,010	-	-	-
009	205	392000		10,200	-			
Total Resources			-	10,200	4,010	-	-	-
Uses								
009	205	458000		5,678	4,010			
009	205	458100			-			
009	205	596000			-			
Total Uses			-	5,678	4,010	-	-	-
Ending fund balance			-	4,522	-	-	-	-

The PD Data Cellular reserve was initiated with the proceeds from the auction of retired police vehicles. The main purpose is to offset the cost of the cell service being utilized by the mobile data terminal in the Police cars.

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
PEG Access Reserve								
Resources								
009	206	301000			23,580	28,545	28,545	28,545
009	206	392000		35,582	-			
		Total Resources	-	35,582	23,580	28,545	28,545	28,545
Uses								
009	206	458100		2,037	18,580	5,000	5,000	5,000
009	206	458100		-	5,000	5,000	5,000	5,000
009	206	596000		-	-	18,545	18,545	18,545
		Total Uses	-	2,037	23,580	28,545	28,545	28,545
		Ending fund balance	-	33,545	-	0	0	0

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

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Grants								
Resources								
009	207	301000			-	16,624	16,624	16,624
009	207	308101			69,000	-	-	-
009	207	308102			-	1,000	1,000	1,000
009	207	334200		10,000	-	-	-	-
009	207	33xxxx				300,000	300,000	300,000
009	207	308000		1,580	1,580	1,920	1,920	1,920
009	207	334100		1,800	1,300	-	-	-
009	207	334110		97	-	50	50	50
009	207	334130				1,200	1,200	1,200
009	207	392000			6,000	-	-	-
		Total Resources	-	13,477	77,880	320,794	320,794	320,794
Uses								
009	207	652810			75,000			
009	207	652820		-	-	1,000	1,000	1,000
009	207	652910		-	-	16,230	16,230	16,230
009	207	652950		-	-	300,000	300,000	300,000
009	207	652710		1,500	-			
009	207	652720		300	1,580	-	-	-
009	207	652730		1,580	1,300	1,920	1,920	1,920
009	207	652740		83	-	444	444	444
009	207	652760				1,200	1,200	1,200
		Total Uses	-	3,463	77,880	320,794	320,794	320,794
		Ending fund balance	-	10,014	-	0	0	0
009	207	700000			10,000	-	-	-
009	207	700000			14	-	-	-

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

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
LSTA Grant								
Resources								
009	208	301000			-	-	-	-
009	208	334130			-	36,000	35,540	35,540
Total Resources			-	-	-	36,000	35,540	35,540
Uses								
009	208	449100			-	27,000	26,540	26,540
009	208	457000			-	3,000	3,000	3,000
009	208	501000			-	6,000	6,000	6,000
Total Uses			-	-	-	36,000	35,540	35,540
Ending fund balance			-	-	-	-	-	-

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

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Economic Development								
Resources								
009	209	301000			-	-	-	-
009	209	333100			-	2,500,000	2,500,000	2,500,000
009	209	334100			-	60,000	60,000	60,000
009	209	392000			-	350,000	350,000	350,000
Total Resources			-	-	-	2,910,000	2,910,000	2,910,000
Uses								
009	209	554110			-	20,000	20,000	20,000
009	209	554100			-	10,000	10,000	10,000
009	209	554120			-	30,000	30,000	30,000
009	209	575130			-	2,740,000	2,740,000	2,740,000
009	209	692000			-	50,000	50,000	50,000
009	209	596000			-	60,000	60,000	60,000
Total Uses			-	-	-	2,910,000	2,910,000	2,910,000
Ending fund balance			-	-	-	-	-	-

This new cost center has been implemented to track potential economic development opportunities and assess the development of formation of an urban renewal area.

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Capital Improvement Fund

Capital Improvements Fund

The City initiated this fund to account for the special reserve funds that are currently housed in the many different capital intensive operating funds. This fund accounts for the construction of all of the city's capital improvement projects such as streets, water, sewer, and parks, and covers the gamut of funding sources from loans, System Development Charges (SDC), and rate payers' pay as you go projects. Each classification of infrastructure is accounted for in their specifically designated costs center.

Capital Improvements Fund - Summary

	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources						
Beginning working capital	-	-	4,525,040	5,386,464	5,416,464	5,416,464
Revenues						
System development charges	-	101,082	133,000	119,000	119,000	119,000
Intergovernmental	-	-	270,000	300,000	300,000	300,000
Loans - DEQ	-	604,035	1,350,000	1,250,000	1,250,000	1,250,000
Miscellaneous	-	7,594	-	-	-	-
Transfer In	-	5,251,658	1,610,000	1,175,000	1,175,000	1,175,000
Total Revenues	-	5,964,369	3,363,000	2,844,000	2,844,000	2,844,000
Total resources	-	5,964,369	7,888,040	8,230,464	8,260,464	8,260,464
Uses						
Street projects	-	77,929	610,000	515,000	565,000	565,000
Water projects	-	300,962	960,000	865,000	865,000	865,000
Sewer projects	-	1,118,229	1,380,000	1,350,000	1,350,000	1,350,000
Storm projects	-	23,550	600,000	800,000	800,000	800,000
Equipment	-	20,850	365,000	110,000	110,000	110,000
Parks - Transfer	-	47,996	19,350	-	-	-
Contingency	-	-	349,000	408,000	408,000	408,000
Total uses	-	1,589,516	4,283,350	4,048,000	4,098,000	4,098,000
Net change in fund balance	-	4,374,853	(920,350)	(1,204,000)	(1,254,000)	(1,254,000)
Ending fund balance	-	4,374,853	3,604,690	4,182,464	4,162,464	4,162,464

Capital Improvements Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Parks Projects - SDC								
Resources								
010	300	301000			1,350	-	-	-
010	300	392000		41,186	-	-	-	-
010	300	365000		6,810	18,000	8,000	8,000	8,000
Total Resources			-	47,996	19,350	8,000	8,000	8,000
Uses								
010	300	692000		47,996	19,350	-	-	-
010	300	596000				8,000	8,000	8,000
Total Uses			-	47,996	19,350	8,000	8,000	8,000
010	300	Ending fund balance	-	-	-	-	-	-

There are no funds available for any capital improvements in the Parks system.

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Street Projects								
Resources								
010	301	301000			1,322,400	1,381,210	1,411,210	1,411,210
010	301	392000		1,334,811	100,000	-	-	-
010	301	365000		34,244	35,000	30,000	30,000	30,000
010	301	334000		-	270,000	300,000	300,000	300,000
010	301	354000		7,594	-	-	-	-
Total Resources			-	1,376,649	1,727,400	1,711,210	1,741,210	1,741,210
Uses								
010	301	653100		-	190,000	140,000	190,000	190,000
010	301	653101		43,474	95,000	75,000	75,000	75,000
010	301	653102		34,455	270,000	-	-	-
010	301	653103		-	35,000	24,000	24,000	24,000
010	301	653104		-	20,000	-	-	-
010	301	653107		-	-	245,000	245,000	245,000
010	301	653108		-	-	31,000	31,000	31,000
010	301	596000		-	100,000	100,000	100,000	100,000
Total Uses			-	77,929	710,000	615,000	665,000	665,000
010	301	Ending fund balance	-	1,298,720	1,017,400	1,096,210	1,076,210	1,076,210
Reserve Balances								
		SDC				719,023	699,023	699,023
		SDC reserved for Gable				200,000	200,000	200,000
		Reserve for CIP				177,187	177,187	177,187

Capital Improvements Fund – Line Item Budget

PROJECT: Unimproved Street Paving Program.

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

PROJECT DESCRIPTION: Improve storm drainage and pave unimproved and/or gravel streets throughout the City. The project has targeted those streets with little to no storm drain issues; the remaining streets require significant storm drain improvements and will be more challenging to complete. Funds are carried over from the previous budget.

PROJECT: Sidewalk and ADA Ramp Repair/Construction.

There are several areas around the City where there is inadequate or no ADA ramp to access the crosswalks. In addition, some sidewalks adjacent to City facilities, including City Hall, need to be repaired.

PROJECT DESCRIPTION: This project continues on from previous years and will identify several locations that lack an ADA ramp or require reconfiguration of the existing one, repair damaged sidewalks adjacent to City facilities, and construct new sidewalks. Funds are carried over from the previous budget.

PROJECT: Old Portland Road Lighting Upgrade

Areas along Old Portland Road lack sufficient overhead lighting to provide safe passage for pedestrians walking through the area.

PROJECT DESCRIPTION: Work with Columbia River PUD to identify specific locations and install new overhead lighting fixtures. Funding will be from the State Surface Transportation Program.

PROJECT: Eisenschmidt Drive Sidewalk Construction and Overlay.

Design and construct sidewalk from S. 12th Street along Eisenschmidt Drive and construct an asphalt overlay of the street section.

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

PROJECT: St. Helens Street Overlay.

Design and construct an asphalt overlay of St. Helens Street from 12th Street to Milton Way.

PROJECT DESCRIPTION: Utilize State Surface Transportation Program exchange funds to develop and implement a project to place a 2-inch asphalt overlay on St. Helens Street from the 12th Street intersection to Milton Way.

Capital Improvements Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Water Projects								
Resources								
010	302	301000			1,182,040	1,452,143	1,452,143	1,452,143
010	302	392000		1,547,454	450,000	300,000	300,000	300,000
010	302	365000		12,650	30,000	25,000	25,000	25,000
Total Resources			-	1,560,104	1,662,040	1,777,143	1,777,143	1,777,143
Uses								
Capital Outlay								
010	302	653200		-	410,000	325,000	325,000	325,000
010	302	653201		187,461	200,000	200,000	200,000	200,000
010	302	653202		-	100,000	100,000	100,000	100,000
010	302	653204		113,501	-	-	-	-
010	302	653205		-	250,000	240,000	240,000	240,000
010	302	596000		-	50,000	100,000	100,000	100,000
Total Uses			-	300,962	1,010,000	965,000	965,000	965,000
010	302	Ending fund balance	-	1,259,143	652,040	812,143	812,143	812,143
Reserves								
010	302	SDC		423,550	192,950	190,350	190,350	190,350
010	302	Capital Projects		59,290	59,090	121,793	121,793	121,793
010	302	Membranes replacements		400,000	400,000	500,000	500,000	500,000
Total Contingency / Reserves			-	882,840	652,040	812,143	812,143	812,143

PROJECT: Water Telemetry System Upgrade.

The existing telemetry system is outdated and is not integrated with the new SCADA system that controls the Water Filtration Facility. Alarm notices do not provide any information as to what, if any, problem is at hand. It often gives out false alarms causing Public Works staff to respond during nights and weekends.

PROJECT DESCRIPTION: This project will update and improve telemetry to a more automated system. New controls will “talk” to the WFF system and provide details of the nature and importance of the alarms. It will also allow remote access, eliminating some unnecessary trips during non-working hours.

PROJECT: Water Main Replacement Program.

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

PROJECT: Land Purchase for Future Reservoir Site.

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

Capital Improvements Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Sewer Projects								
Resources								
010	303	301000			789,550	1,023,456	1,023,456	1,023,456
010	303	392000		1,037,504	515,000	350,000	350,000	350,000
010	303	333000		604,035	1,000,000	1,000,000	1,000,000	1,000,000
010	303	365000		39,996	40,000	50,000	50,000	50,000
Total Resources			-	1,681,535	2,344,550	2,423,456	2,423,456	2,423,456
Uses								
Capital Outlay								
010	303	653300		-	50,000	50,000	50,000	50,000
010	303	653301		-	300,000	300,000	300,000	300,000
010	303	653302		943,672	1,000,000	1,000,000	1,000,000	1,000,000
010	303	653303		149,629	30,000	-	-	-
010	303	653304		24,929	-	-	-	-
010	303	596000		-	100,000	100,000	100,000	100,000
Total Uses			-	1,118,229	1,480,000	1,450,000	1,450,000	1,450,000
Ending fund balance			-	563,306	864,550	973,456	973,456	973,456
Reserves								
SDC				760,980	769,050	785,487	785,487	785,487
Capital Projects				(197,674)	95,500	187,969	187,969	187,969

PROJECT: Replace Sodium Hypochlorite Tanks.

The Sodium Hypochlorite system was installed in 1999. There are two 3,000 gallon tanks inside the storage building that are overdue for replacement.

PROJECT DESCRIPTION: The plastic tanks will be replaced with more sturdy and reliable fiberglass. All of the PVC lines will also be replaced.

PROJECT: Continued I&I Reduction Program.

Continue to repair, replace, and rehabilitate major sections of the sanitary sewer system to eliminate inflow and infiltration of storm and ground water into the sanitary sewers. Additional storm drain system improvements will also be constructed as part of the project; 20% of the loan proceeds are designated to be used for the storm projects.

PROJECT DESCRIPTION: A \$4.5 million loan was received from the Clean Water State Revolving Loan Fund in 2010. A phased construction program was developed to reduce impact on sewer rates. The first phase of the 2-year project has been completed and the final phase will begin in the summer of 2013. This work is expected to complete the major portions of the sanitary sewer rehabilitation, although annual repair and rehab on a smaller scale will continue to be required for the foreseeable future in order to continue to meet the State and Federal requirements.

Capital Improvements Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Storm Water Projects								
<u>Resources</u>								
010	304	301000			1,060,700	1,340,534	1,340,534	1,340,534
010	304	392000		1,100,703	300,000	525,000	525,000	525,000
010	304	333000		-	350,000	250,000	250,000	250,000
010	304	365000		7,381	10,000	6,000	6,000	6,000
Total Resources			-	1,108,084	1,720,700	2,121,534	2,121,534	2,121,534
<u>Uses</u>								
Capital Outlay								
010	304	653400		22,104	250,000	200,000	200,000	200,000
010	304	653302		1,446	350,000	250,000	250,000	250,000
010	304	6533xx		-	-	350,000	350,000	350,000
010	304	596000		-	50,000	50,000	50,000	50,000
Total Uses			-	23,550	650,000	850,000	850,000	850,000
010	304	Ending fund balance	-	1,084,534	1,070,700	1,271,534	1,271,534	1,271,534
Reserves								
010	304	SDC		944,920	811,320	567,298	567,298	567,298
010	304	Capital Projects		139,614	259,380	704,236	704,236	704,236
Total Contingency / Reserves			-	1,084,534	1,070,700	1,271,534	1,271,534	1,271,534

PROJECT: Continued I&I Reduction Program.

As the sanitary sewer system continues to be rehabilitated to eliminate inflow and infiltration of storm and ground water into the sanitary system, much of the existing storm drain system will require upgrading and extension into previously underserved areas. Twenty percent of the DEQ Clean Water State Revolving Loan (CWSRL) proceeds are designated to be used for these storm projects.

PROJECT DESCRIPTION: A \$4.5 million loan was received from the CWSRL in 2010. A phased construction program was developed to reduce impact on storm rates. The first phase of 2-year project has been completed and the final phase will begin in the summer of 2013. This work is expected to complete the major portions of the storm system upgrades, although annual repair and construction on a smaller scale will continue to be required for the foreseeable future in order to continue to meet the State and Federal requirements.

PROJECT: Godfrey Park Outfall Upgrade.

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

PROJECT DESCRIPTION: A pre-engineering report has determined the most affordable and feasible means and methods of construction for the system upgrade. In 2013/14, permitting and engineering will be finalized in preparation of construction in late 2014. A new, larger diameter pipe will be installed to efficiently carry storm discharge out of the Park and to the Columbia River. The cost of the overall project is expected to be approximately \$2 Million. Without this improvement, failure of the existing system could cause potential flooding in several areas of the city.

Capital Improvements Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Equipment replacement								
Resources								
010	305	301000			169,000	189,121	189,121	189,121
010	305	392000		80,000	58,750			
010	305	392000		110,000	147,500			
010	305	392000		-	38,750			
Total Resources			-	190,000	414,000	189,121	189,121	189,121
Uses								
Capital Outlay								
010	305	653500		20,850	30,000	35,000	35,000	35,000
010	305	653502		-	250,000	-	-	-
010	305	653501		-	50,000	75,000	75,000	75,000
010	305	653501		-	35,000	-	-	-
010	305	596000		-	49,000	50,000	50,000	50,000
Total Uses			-	20,850	414,000	160,000	160,000	160,000
010	305	Ending fund balance	-	169,150	-	29,121	29,121	29,121
Reserves								
		Water		74,790	0	8,873	8,873	8,873
		Sewer		94,360	(0)	16,089	16,089	16,089
		Streets		-	0	2,575	2,575	2,575
		Other		-	-	1,614	1,614	1,614
Total Contingency / Reserves			-	169,150	0	29,151	29,151	29,151

PROJECT: Vehicle and Equipment Replacement Program.

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

Capital Improvements – Five Year CIP Summary

Dept	Funding Source	Proj #	Project Description	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	Total	Out Years	
										Amount	ETA
<u>Parks</u>											
			Columbia View Park *	-	-	-	-	-	-	350,000	
	Unfunded		Promenade	-	-	-	-	-	-	150,000	FY 13-14
	Unfunded		New Gazebo/storage	-	-	-	-	-	-	200,000	FY 15-16
Total Parks				-	-	-	-	-	-	350,000	
<u>Streets</u>											
SDC - CO			Unimprove Street Paving Program	190,000	-	-	-	-	190,000		
STP			1st Street Reconstruct			250,000			250,000		
SDC			Gable Rd improvements				200,000		200,000		
STP - CO			Sidewalk and ADA Ramp Repair/Constr	75,000	-	-	-	-	75,000		
STP			St. Helens Street Overlay	245,000	-	-	-	-	245,000		
STP - new			Old Portland Rd & Matzen Street Lighting Upgrade	24,000	-	-	-	-	24,000		
STP			Eisenschmidt sidewalk/overlay	31,000	-	-	-	-	31,000		
Total Streets				565,000	-	250,000	200,000	-	1,015,000		
<u>Water Utility</u>											
Rates			Telemetry System Upgrade	325,000	-	-	-	-	325,000		
			New Reservoirs	240,000	-	-	-	-	240,000	6,000,000	
SDC			Purchase Land (High/Low)	-	-	-	-	-			
SDC			Construct Low	240,000	-	-	-	-		2,000,000	18-19
SDC/Loan/Rates			Construct High	-	-	-	-	-		4,000,000	2020-30
Rates - Ops			Water Meter Replacement	100,000	100,000	100,000	100,000	-	400,000		
Rates			Water Main Replacement	200,000	200,000	200,000	200,000	-	800,000		
Rates			Water Filtration Membrane Rplacement	-	-	700,000	-	-	700,000		
Rates			2 MG Reservoir Replacement Rehab	-	300,000	-	-	-	300,000		
Total Water Utility				865,000	600,000	1,000,000	300,000	-	2,765,000	6,000,000	
<u>Sewer Utility</u>											
Rates			Sodium Hypochlorite Tanks - Replace	50,000					50,000		
Rates			Annual Sewer Main Replacement Program	300,000	200,000	200,000	200,000	200,000	1,100,000		
Loan			Continue I&I Reduction Program	1,000,000	1,000,000				2,000,000		
Rates			Head Works	-	-	-	-	-			
Rates			Flow Meter	-	-	-	-	-			
Rates			Lift station # 7 - Upgrade *	-	60,000	60,000	50,000	50,000	220,000		
Rates			Lift station # 1 - Coat Wetwell *		70,000				70,000		
Rates			Lift station # 9 - Upgrade *			50,000			50,000		
Rates			WWTP - Extra Storage	-	-	-	30,000		30,000		
Total Sewer Utility				1,350,000	1,330,000	310,000	280,000	250,000	3,520,000		
<u>Storm Water Utility</u>											
Loan			Continue I&I Reduction Program	250,000	237,570	-	-	-	487,570		
Rates			Annual Storm Drain Maintenance Program	200,000	200,000	200,000	200,000	200,000	800,000		
Rates/SDC/Financing?			Godfrey Outfall - Replacement	350,000	2,000,000	-	-	-	2,350,000		
Rates/SDC			Columbia Blvd Storm Drain Upgrade	-	-	1,000,000	-	-	1,000,000		
Total Storm Water				800,000	2,437,570	1,200,000	200,000	200,000	4,637,570		

Capital Improvements – Five Year CIP Summary

Dept	Funding Source	Proj #	Project Description	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	Total	Out Years	
										Amount	ETA
Public Works - Equipment Replacement											
			Various Pickups/SUV's	35,000	40,000	40,000	-	-	115,000		
Rates/Gas Tax			Water Pickup	-	-	-	-	-			
Rates/Gas Tax			Facility Pickup	35,000	-	-	-	-			
Rates/Gas Tax			Sewer Crew Pickup	-	40,000	-	-	-			
Rates/Gas Tax			Water Crew Pickup	-	-	40,000	-	-			
			Heavy Equipment replacement	75,000	200,000	125,000	150,000	-	550,000		
Rates/Gas Tax			Backhoe	75,000	-	125,000	-	-			
.75 Sewer/.25 Storm			Camera Van Upgrade	-	-	-	150,000	-			
Storm/Gas Tax			Street Sweeper	-	200,000	-	-	-			
Total Public Works Equipment Replacements				110,000	240,000	165,000	150,000	-	665,000	-	
Police Department											
Unfunded			Various Rolling Stock							240,000	Unknown
Unfunded			Police Facility							2,200,000	Unknown
Other City Facilities											
			Other City Facilities	-	-	-	-	-	-	310,000	
Unfunded			Chair lift in City Hall							100,000	Unknown
Unfunded			City Hall Remodel							200,000	Unknown
Unfunded			Storage facilities by shops							10,000	Unknown
Total Facilities and Equipment				-	-	-	-	-	-	2,750,000	
Library Services											
			Library Computers	12,500	2,700	-	-	-	15,200	50,200	
Library Res			Admin	9,800	-	-	-	-			
Library Res			Public Use	2,700	2,700	-	-	-			
			Upgrade Library Circulation								
Unfunded			Software	-	-	-	-	-		50,200	Unknown
			Library Infrastructure	2,040	-	9,130	21,230	-	32,400	98,000	
Library Res			Painting (Hallways)	2,040	-	-	-	-			
Library Res			Carpet (Hallways)	-	-	9,130	-	-			
Library Res			Drywall Work	-	-	-	-	-			
Library Res			Paint exterior of Facilities	-	-	-	21,230	-			
Library Res			Roof maintenance	-	-	-	-	-		98,000	2030
Total Library Services				14,540	2,700	9,130	21,230	-	47,600	148,200	
Administration											
General Fund			Courts - Upgrade Full Court Software						-	14,400	
Unknown			City Hall - New Telephone System	-	-	-	-	-	-	25,000	
Unknown			Finance - Upgrade Springbrook Software	-	-	-	-	-	-	60,000	
Internal Service			Information Technology								See Admin Services F
Total Administration				-	-	-	-	-	-	99,400	
Total Five Year CIP				3,704,540	4,610,270	2,934,130	1,151,230	450,000	12,650,170	9,347,600	
Significant On-going Operating Programs											
Streets											
Gas Tax - Ops			Handrail Replacement program						-		
Gas Tax - Ops			Annual Street Striping	22,000	22,000	22,000	-	-	66,000		
Gas Tax - Ops			Annual Tree Trimimng	10,000	10,000	10,000	-	-	30,000		
Sewer											
Rates - Ops			Annual Root Control	20,000	10,000	10,000	-	-	40,000		
Total Significant On-going Operating Programs				52,000	42,000	42,000	-	-	136,000	-	

Capital Improvements – Five Year CIP Summary

CIP Category	5 Yr CIP	% of CIP	Funded	Unfunded	% Unfunded
Parks	350,000	1.59%	-	350,000	100.00%
Streets	1,015,000	4.61%	1,015,000	-	0.00%
Water	8,765,000	39.84%	2,765,000	6,000,000	68.45%
Sewer	3,520,000	16.00%	3,520,000	-	0.00%
Storm	4,637,570	21.08%	4,637,570	-	0.00%
Equipment	665,000	3.02%	665,000	-	0.00%
Police	2,440,000	11.09%	-	2,440,000	100.00%
Other Facilities	310,000	1.41%	-	310,000	100.00%
Library	195,800	0.89%	47,600	148,200	75.69%
Administration	99,400	0.45%	-	99,400	100.00%
	<u>21,997,770</u>		<u>12,650,170</u>	<u>9,347,600</u>	<u>42.49%</u>

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Revenue Sharing Fund

Merged with General Fund in FY 2013-14

Revenue Sharing Fund

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

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

Revenue Sharing Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources								
032	000	301000						
		Beginning working capital	116,093	71,692	33,690	132,781	132,781	132,781
Revenues								
032	000	334000						
		State grants	95,531	106,908	104,000	-	-	-
		Miscellaneous	-	-	-	-	-	-
		Total Revenues	95,531	106,908	104,000	-	-	-
		Total Resources	211,624	178,599	137,690	132,781	132,781	132,781
Uses								
Materials and Services								
032	032	558321						
		Main street vista program	-	10,295	13,000	-	-	-
032	032	558322						
		Col Cnty Economic Development	7,500	15,000	15,000	-	-	-
032	032	558323						
		Police Vehicles	-	-	-	-	-	-
032	032	558324						
		City Hall Remodel	-	-	8,000	-	-	-
032	032	558325						
		Insurance	-	-	-	-	-	-
032	032	558325						
		Grant awards	132,432	29,523	25,000	-	-	-
		Total Materials and Services	139,932	54,818	61,000	-	-	-
032	032	692000						
		Transfers - GF support	-	-	50,000	132,781	132,781	132,781
032	032	596000						
		Contingency	-	-	26,690	-	-	-
		Total Uses	139,932	54,818	137,690	132,781	132,781	132,781
032	032							
		Ending fund balance	71,692	123,781	-	0	0	0



Community Development Block Grant (CDBG) Fund

Community Development Block Grant Fund (CDBG)

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

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

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

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources								
033	000	301000	33,584					
Revenues								
033	000	331000	-		400,000	400,000	400,000	400,000
033	000	333000	-		50,000	50,000	50,000	50,000
033	000	335000	6,680	6,680	6,830	6,830	6,830	6,830
033	000	336000	-		-	-	-	-
033	000	337000	-		-	-	-	-
Total Revenues			6,680	6,680	456,830	456,830	456,830	456,830
Total Resources			40,264	6,680	456,830	456,830	456,830	456,830
Uses								
Materials and Services								
033	033	537000	-					
033	033	550000	-		50,000	50,000	50,000	50,000
033	033	560000	6,680	6,680	6,830	6,830	6,830	6,830
Total Materials and Services			6,680	6,680	56,830	56,830	56,830	56,830
033	033	581000	33,695		400,000	400,000	400,000	400,000
033	033	596000	-		-	-	-	-
Total Uses			40,375	6,680	456,830	456,830	456,830	456,830
Ending fund balance			(111)	-	-	-	-	-



Street Gas Tax Fund

Street Fund

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

Street Fund – Summary

	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources						
Beginning working capital	1,928,453	1,709,028	498,588	516,567	516,567	516,567
Revenues						
Intergovernmental	600,242	702,847	710,000	760,000	760,000	760,000
System development	26,212	-	-	-	-	-
Miscellaneous	10,516	18,058	9,000	18,000	18,000	18,000
Transfer In	-	-	-	-	-	-
Total Revenues	636,970	720,905	719,000	778,000	778,000	778,000
Total resources	2,565,423	2,429,933	1,217,588	1,294,567	1,294,567	1,294,567
Uses						
Personnel services	147,964	173,370	263,710	392,570	386,980	386,980
Materials and services	242,681	306,715	425,220	459,780	458,850	458,850
Capital outlay	465,750	-	20,000	20,000	20,000	20,000
Transfers	-	1,334,811	138,750	-	-	-
Contingency	-	-	137,790	100,000	100,000	100,000
Total uses	856,395	1,814,896	985,470	972,350	965,830	965,830
Net change in fund balance	(219,425)	(1,093,991)	(266,470)	(194,350)	(187,830)	(187,830)
Ending fund balance	1,709,028	615,037	232,118	322,217	328,737	328,737

Street Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources								
011	000	301000						
		Beginning working capital	1,928,453	1,709,028	498,588	516,567	516,567	516,567
Revenues								
011	000	327000						
		Motor vehicle tax	600,242	702,847	710,000	710,000	710,000	710,000
011	000	334000						
		State grants	-	-	-	50,000	50,000	50,000
011	000	335000						
		Donations- bicycle safety	1,445	1,363	-	500	500	500
011	000	335100						
		Map fund donation	-	2,600	-	-	-	-
011	000	342000						
		Bicycle helmet donations	-	3,036	-	500	500	500
011	000	345000						
		Interest- state pool	7,697	9,629	8,500	15,000	15,000	15,000
011	000	346000						
		Interest earnings	-	-	-	-	-	-
011	000	354000						
		Miscellaneous	1,374	1,430	500	2,000	2,000	2,000
011	000	365000						
		System devel charge	26,212	-	-	-	-	-
Total Revenues			636,970	720,905	719,000	778,000	778,000	778,000
Total resources			2,565,423	2,429,933	1,217,588	1,294,567	1,294,567	1,294,567
Uses								
Personnel services								
011	011	401000						
		Salary	85,778	-	-	-	-	-
011	011	424000						
		Non-represented comp	1,686	-	-	-	-	-
011	011	422000						
		Longevity	450	-	-	-	-	-
011	011	411000						
		Standby	1,924	-	-	-	-	-
011	011	409000						
		Overtime	2,221	-	-	-	-	-
011	011	415000						
		SSI taxes	7,012	-	-	-	-	-
011	011	416000						
		Retirement	17,732	-	-	-	-	-
011	011	417000						
		Workers comp	1,075	-	-	-	-	-
011	011	418000						
		Medical benefits	27,675	-	-	-	-	-
011	011	419000						
		Disability/life ins	291	-	-	-	-	-
011	011	420000						
		Unemployment	-	-	-	-	-	-
011	011	438000						
		VEBA	1,715	-	-	-	-	-
011	011	471000						
		PF health	406	-	-	-	-	-
011	011	449100						
		Direct labor charge	-	173,370	263,710	392,570	386,980	386,980
			147,964	173,370	263,710	392,570	386,980	386,980

Street Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Materials and Services								
011	011	453000	85,362	62,662	96,000	93,600	93,600	93,600
011	011	454000		2,235	-	3,000	3,000	3,000
011	011	455000	6,946	-	-	-	-	-
011	011	459000	2,247	-	-	-	-	-
011	011	463000	1,452	-	-	-	-	-
011	011	470000	2,132	18	-	-	-	-
011	011	473000	4,549	87	5,000	-	-	-
011	011	475000	-	917	-	2,700	2,700	2,700
011	011	501000	20,062	21,521	41,000	45,000	45,000	45,000
011	011	502000	3,805	8,847	-	-	-	-
011	011	505000	4,114	4,533	7,000	7,000	7,000	7,000
011	011	508000	2,247	-	-	-	-	-
011	011	515000	61,633	73,960	62,500	62,500	62,500	62,500
011	011	516000	16,723	-	-	-	-	-
011	011	520000	-	-	-	-	-	-
011	011	521000	2,011	1,204	-	-	-	-
011	011	521000	-	2,600	-	-	-	-
011	011	522000	-	1,715	-	3,000	3,000	3,000
011	011	523000	-	4,772	40,000	40,000	40,000	40,000
011	011	549980	-	-	-	25,000	25,000	25,000
011	011	549990	-	-	-	50,000	50,000	50,000
011	011	554000	29,399	51,697	60,000	15,000	15,000	15,000
011	011	579100	-	69,947	113,720	112,980	112,050	112,050
			242,681	306,715	425,220	459,780	458,850	458,850
011	011	566000	222,448	-	-	-	-	-
011	011	575000	243,302	-	20,000	20,000	20,000	20,000
			465,750	-	20,000	20,000	20,000	20,000
011	011	596000	-	-	137,790	100,000	100,000	100,000
Transfers								
011	011	692000	-	1,134,811	-	-	-	-
011	011	692000	-	200,000	138,750	-	-	-
Total expenditure			856,395	1,814,896	985,470	972,350	965,830	965,830
Ending fund balance			1,709,028	615,037	232,118	322,217	328,737	328,737



Administrative Services Fund

Administrative Services Fund

Internal Services Fund

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

Administrative Services Fund

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

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

Fd	Dpt	Na	Acct	Acct Name	FY 13-14 Bud	General Fund									Sewer				
						Muni-crt	Plng	Police	Library	Parks	Streets	Fleet	Water	Collections	Secondary	Primary	Pumps	Storm	
						320,420	136,820	2,392,850	500,260	273,520	985,470	290,230	3,756,440	3,531,690	716,740	371,110	182,468	820,490	
				Transfers		(4,800)	-	-	-	-	(138,750)	-	(508,750)	(700,310)	-	-	-	(300,000)	
				Capital		-	-	-	-	-	642,800	-	1,076,530	1,595,670	-	-	-	600,000	
				Operating/Capital Budgets FY 2013-14		315,620	136,820	2,392,850	500,260	273,520	1,489,520	290,230	4,324,220	4,427,050	716,740	371,110	182,468	1,120,490	
				FTE City Hall		2.0000	1.0500	0.0300	-	0.2430	0.5500	0.0060	0.9060	1.5630	0.0510	0.0980	0.0030	0.8750	
Administrative Services Fund ICAP																			
				Op Budget		1.89%	0.82%	14.31%	2.99%	1.64%	8.91%	1.74%	25.86%	26.48%	4.29%	2.22%	1.09%	6.70%	
012	.101			City Administrator	232,020	4,379	1,898	33,202	6,941	3,795	20,668	4,027	60,002	61,428	9,945	5,149	2,532	15,548	
				Op Budget		1.89%	0.82%	14.31%	2.99%	1.64%	8.91%	1.74%	25.86%	26.48%	4.29%	2.22%	1.09%	6.70%	
012	.102			City Recorder	288,440	5,444	2,360	41,276	8,629	4,718	25,694	5,006	74,592	76,366	12,364	6,402	3,148	19,328	
				50% Utilities										38.81%	39.73%	6.43%	3.33%	1.64%	10.06%
				Based on Utilities budget	314,325	-	-	-	-	-	-	-	-	124,890	20,220	10,469	5,148	31,610	
				50% Op Budget		1.89%	0.82%	14.31%	2.99%	1.64%	8.91%	1.74%	25.86%	26.48%	4.29%	2.22%	1.09%	6.70%	
				Based on all Ops budget	314,325	5,933	2,572	44,980	9,404	5,142	28,000	5,456	81,286	83,219	13,473	6,976	3,430	21,063	
012	.106			Finance	628,650	5,933	2,572	44,980	9,404	5,142	28,000	5,456	203,275	208,109	33,693	17,445	8,578	52,673	
						0.94%	0.41%	7.16%	1.50%	0.82%	4.45%	0.87%	32.34%	33.10%	5.36%	2.78%	1.36%	8.38%	
				FTE City Hall		11.36%	5.97%	0.17%	0.00%	1.38%	3.13%	0.03%	5.15%	8.88%	0.29%	0.56%	0.02%	4.97%	
012	.107			City Hall Fac	91,210	10,365	5,442	155	-	1,259	2,850	31	4,695	8,100	264	508	16	4,535	
						880	381	6,671	1,395	763	4,152	809	12,055	12,342	1,998	1,035	509	3,124	
						12.33%	6.38%	7.48%	1.53%	2.22%	7.68%	0.92%	18.36%	22.41%	2.48%	1.69%	0.57%	8.40%	
Total Admin Services						1,240,320	27,001	12,653	126,285	26,369	15,677	81,365	15,329	354,619	366,345	58,264	30,539	14,781	95,207

Administrative Services Fund - Summary

	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources						
Beginning working capital	-	-	130,240	108,087	108,087	108,087
Revenues						
IT replacement	-	26,440	28,520	22,070	22,070	22,070
Self insurance	-	100,000	-	-	-	-
Indirect cost allocation	-	1,209,943	1,227,470	1,253,440	1,240,320	1,240,320
Transfer In	-	31,800	4,800	-	-	-
Total Revenues	-	1,368,183	1,260,790	1,275,510	1,262,390	1,262,390
Total resources	-	1,368,183	1,391,030	1,383,597	1,370,477	1,370,477
Uses						
City Administrator						
Personnel services	-	222,672	151,970	163,760	161,160	161,160
Materials and services	-	62,335	62,950	70,860	70,860	70,860
Total City Administrator	-	285,007	214,920	234,620	232,020	232,020
City Recorder						
Personnel services	-	205,256	227,540	232,940	229,480	229,480
Materials and services	-	56,350	69,240	58,960	58,960	58,960
Capital outlay	-	-	5,000	-	-	-
Total City Recorder	-	261,606	301,780	291,900	288,440	288,440
Finance						
Personnel services	-	435,147	452,290	477,260	470,200	470,200
Materials and services	-	136,950	146,650	155,950	155,950	155,950
Equipment	-	2,219	5,000	2,500	2,500	2,500
Total Finance	-	574,316	603,940	635,710	628,650	628,650
City Hall Facilities						
Materials and services	-	89,461	91,830	91,210	91,210	91,210
Capital outlay	-	1,533	15,000	-	-	-
Total City Hall Facilities	-	90,994	106,830	91,210	91,210	91,210
IT/Self-insurance Reserves						
Capital outlay	-	23,694	25,800	32,000	32,000	32,000
Self Insurance	-	-	-	25,000	25,000	25,000
Contingency	-	-	137,760	73,157	73,157	73,157
Total IT/Self-insurance reser	-	23,694	163,560	130,157	130,157	130,157
Total uses	-	1,235,616	1,391,030	1,383,597	1,370,477	1,370,477
Net change in fund balance	-	132,567	(130,240)	(108,087)	(108,087)	(108,087)
Ending fund balance	-	132,567	-	-	-	-

Administrative Services Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources								
Revenues								
012	000	301000		-	130,240	108,087	108,087	108,087
012	000	389300		26,440	28,520	22,070	22,070	22,070
012	000	389200		100,000	-	-	-	-
012	000	389100		1,209,943	1,227,470	1,253,440	1,240,320	1,240,320
012	000	392000		4,800	4,800	-	-	-
012	000	392000		27,000	-	-	-	-
			-	1,368,183	1,391,030	1,383,597	1,370,477	1,370,477
City Administrator								
Personnel services								
012	101	401000		156,940	96,130	102,550	102,550	102,550
012	101	424000		-	-	-	-	-
012	101	415000		11,953	7,350	7,850	7,850	7,850
012	101	416000		34,295	23,900	30,470	27,900	27,900
012	101	417000		114	190	210	210	210
012	101	418000		13,697	19,760	17,880	17,880	17,880
012	101	419000		145	190	190	190	190
012	101	422000		360	-	-	-	-
012	101	438000		2,971	2,000	2,050	2,050	2,050
012	101	471000		210	420	420	420	420
012	101	449100		1,987	2,030	2,140	2,110	2,110
			-	222,672	151,970	163,760	161,160	161,160
Materials and Services								
012	101	454000		155,994	180,000	100,000	100,000	100,000
012	101	454001		(111,566)	(130,000)	(45,000)	(45,000)	(45,000)
012	101	455000		172,387	173,500	200,760	200,760	200,760
012	101	455001		(168,666)	(170,960)	(197,800)	(197,800)	(197,800)
012	101	457000		64	100	100	100	100
012	101	473000		1,295	-	100	100	100
012	101	490000		1,046	3,050	6,000	6,000	6,000
012	101	500000		102,202	82,660	94,600	94,600	94,600
012	101	500001		(100,597)	(78,000)	(89,900)	(89,900)	(89,900)
012	101	526000		870	200	-	-	-
012	101	554000		9,305	2,400	2,000	2,000	2,000
			-	62,335	62,950	70,860	70,860	70,860
012	101	Total City Administrator	-	285,007	214,920	234,620	232,020	232,020
City Recorder								
Personnel services								
012	102	401000		113,679	207,180	214,930	214,930	214,930
012	102	415000		8,697	15,930	16,520	16,520	16,520
012	102	416000		28,425	49,130	59,690	54,300	54,300
012	102	417000		197	440	440	440	440
012	102	418000		32,676	53,110	54,740	54,740	54,740
012	102	419000		375	810	760	760	760
012	102	422000		660	960	960	960	960
012	102	438000		2,219	4,630	4,300	4,300	4,300
012	102	449100		18,119	-	-	-	-
012	102	449200		-	(105,490)	(120,240)	(118,310)	(118,310)
012	102	471000		210	840	840	840	840
			-	205,256	227,540	232,940	229,480	229,480

Administrative Services Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Materials and Services								
012	102	454000		723	10,000			
012	102	455000		7,454	5,140	5,950	5,950	5,950
012	102	457000		1,028	1,500	500	500	500
012	102	473000		1,403	3,900	5,500	5,500	5,500
012	102	490000		3,338	4,000	8,800	8,800	8,800
012	102	500000		4,471	4,900	6,230	6,230	6,230
012	102	501000		341	1,200	1,000	1,000	1,000
012	102	502000		1,049	1,000	2,500	2,500	2,500
012	102	524000		1,437	4,500	3,500	3,500	3,500
012	102	526000		25,652	24,900	12,300	12,300	12,300
012	102	554000		9,455	8,200	12,680	12,680	12,680
			-	56,350	69,240	58,960	58,960	58,960
012	102	575000		-	-	5,000	-	-
012	102	Total City Recorder	-	261,606	301,780	291,900	288,440	288,440
Finance								
Personnel services								
012	106	401000		258,337	263,890	271,450	271,450	271,450
012	106	409000		1,050	-	-	-	-
012	106	415000		19,874	20,280	20,820	20,820	20,820
012	106	416000		59,446	60,380	75,250	68,440	68,440
012	106	417000		490	510	570	570	570
012	106	418000		77,357	81,260	85,580	85,580	85,580
012	106	419000		922	950	950	950	950
012	106	422000		1,230	1,260	900	900	900
012	106	438000		5,441	5,690	5,420	5,420	5,420
012	106	449100		9,390	16,390	15,060	14,810	14,810
012	106	471000		1,610	1,680	1,260	1,260	1,260
			-	435,147	452,290	477,260	470,200	470,200
Materials and Services								
012	106	455000		6,125	300	-	-	-
012	106	457000		9,451	7,500	7,500	7,500	7,500
012	106	473000		805	500	500	500	500
012	106	480000		22,419	30,000	30,000	30,000	30,000
012	106	490000		631	5,400	6,800	6,800	6,800
012	106	500000		28,381	33,800	35,150	35,150	35,150
012	106	502000		12,158	10,600	14,000	14,000	14,000
012	106	526000		2,242	1,500	1,000	1,000	1,000
012	106	554000		54,740	57,050	61,000	61,000	61,000
			-	136,950	146,650	155,950	155,950	155,950
012	106	575000		-	2,219	5,000	2,500	2,500
012	106	Total Finance	-	574,316	603,940	635,710	628,650	628,650

Administrative Services Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
City Hall								
Materials and Services								
012	107	455000		6,153	6,230	7,210	7,210	7,210
012	107	457000		9,962	16,500	13,500	13,500	13,500
012	107	458000		13,086	9,000	14,600	14,600	14,600
012	107	459000		13,482	14,700	13,000	13,000	13,000
012	107	502000		10,802	8,800	13,200	13,200	13,200
012	107	554000		35,975	36,600	29,700	29,700	29,700
			-	89,461	91,830	91,210	91,210	91,210
012	107	575000	-	1,533	-			
012	107	575000	-		15,000			
		Total Capital	-	1,533	15,000	-	-	-
012	106	Total City Hall	-	90,994	106,830	91,210	91,210	91,210
Reserves - IT / Self-insurance								
012	108	575000	-	23,694	25,800	32,000	32,000	32,000
012	108	595000		-	-	25,000	25,000	25,000
012	108	596000		-	9,600	9,600	9,600	9,600
012	108	596000		-	28,160	10,736	10,736	10,736
012	108	596000		-	100,000	44,972	44,972	44,972
012	108	596000		-	-	7,849	7,849	7,849
		Total Reserve - IT/Self-insurance	-	23,694	163,560	130,157	130,157	130,157
Total Uses - Fund				1,235,616	1,391,030	1,383,597	1,370,477	1,370,477
Fund Balance				132,567	-	-	-	-
Self Insurance reserve				94,972	-	-	-	-
IT Equipment				24,946	-	-	-	-
Other				12,649	-	-	-	-



Public Works Fund

Public Works

Internal Services Fund

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

Public Works Fund

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

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

Fd	Dpt	Na	Acct	Acct Name	FY 13-14 Bud						Sewer				
						Parks	Streets	Fleet	Water	Collections	Secondary	Primary	Pumps	Storm	
				FTE Allocation - PW Engineering		0.0030	0.5400	0.0060	0.8960	1.5530	0.0510	0.0980	0.0030	0.8500	
				FTE - Allocation - PW Operations		1.0030	2.7320	-	8.7480	7.5050	0.0650	0.0630	0.0630	1.2960	
				Admin Allocation		0.08%	13.50%	0.15%	22.40%	38.83%	1.28%	2.45%	0.08%	21.25%	
013	1402			PW - Engineering	64,970	49	8,771	97	14,553	25,225	828	1,592	49	13,806	
				Admin Allocation		4.67%	12.72%	0.00%	40.74%	34.95%	0.30%	0.29%	0.29%	6.03%	
013	1403			PW - Operations	134,160	6,266	17,068	-	54,651	46,886	406	394	394	8,096	
Total Public Works					199,130	6,315	25,838	97	69,204	72,110	1,234	1,985	442	21,903	

Public Works Fund – Summary

	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources						
Beginning working capital	-	-	-	-	-	-
Revenues						
Indirect cost allocation	-	297,513	189,030	199,680	199,130	199,130
Transfer In	-	-	37,810	40,000	40,000	40,000
Total Revenues	-	297,513	226,840	239,680	239,130	239,130
Total resources	-	297,513	226,840	239,680	239,130	239,130
Uses						
Administration						
Personnel services	-	82,668	-	-	-	-
Materials and services	-	4,409	-	-	-	-
Total Administration	-	87,077	-	-	-	-
Engineering						
Personnel services	-	20,590	28,730	34,520	33,970	33,970
Materials and services	-	34,280	26,200	24,500	24,500	24,500
Capital outlay	-	4,569	9,100	6,500	6,500	6,500
Total Engineering	-	59,440	64,030	65,520	64,970	64,970
Operations						
Personnel services	-	4,042	-	-	-	-
Materials and services	-	146,955	125,000	134,160	134,160	134,160
Equipment	-	-	-	-	-	-
Total Operations	-	150,996	125,000	134,160	134,160	134,160
Contingency	-	-	37,810	40,000	40,000	40,000
Total uses	-	297,513	226,840	239,680	239,130	239,130
Net change in fund balance	-	-	-	-	-	-
Ending fund balance	-	-	-	-	-	-

Public Works Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
013	000	389100		297,513	189,030	199,680	199,130	199,130
		Indirect cost allocation - Sewer						
013	000	392000		-	37,810	40,000	40,000	40,000
		Transfer - Sewer - Contingency						
		Total Resources	-	297,513	226,840	239,680	239,130	239,130
		PW Administration						
		Personnel services						
		Total Personnel services	-	82,668	-	-	-	-
		Materials and Services						
		Total Materials and Services	-	4,409	-	-	-	-
013	401	Total PW Admin	-	87,077	-	-	-	-
		PW Engineering						
		Personnel services						
013	402	401000		346,062	363,930	265,390	265,390	265,390
		Salary						
013	402	415000		26,325	27,980	20,410	20,410	20,410
		SSI taxes						
013	402	416000		82,389	86,750	76,750	70,090	70,090
		Retirement						
013	402	417000		2,831	3,640	2,570	2,570	2,570
		Workers comp						
013	402	418000		60,651	68,200	44,240	44,240	44,240
		Medical benefits						
013	402	419000		1,079	1,140	760	760	760
		Disability/life ins						
013	402	422000		1,770	1,860	1,500	1,500	1,500
		Longevity						
013	402	438000		6,671	7,760	5,130	5,130	5,130
		VEBA						
013	402	449100		20,563	28,730	33,740	33,190	33,190
		Direct labor charge						
013	402	449200	-	(528,919)	(561,260)	(417,170)	(410,510)	(410,510)
		Direct labor charge						
013	402	471000		1,170	-	1,200	1,200	1,200
		PF health						
		Total Personnel services	-	20,590	28,730	34,520	33,970	33,970
		Materials and Services						
013	402	454000		2,897	6,000	6,000	6,000	6,000
		Attorney expense						
013	402	455000		7,970	-	-	-	-
		Insurance						
013	402	457000		1,166	1,200	500	500	500
		Office supplies						
013	402	458000		1,039	1,800	800	800	800
		Telephone						
013	402	473000		46	-	-	-	-
		Miscellaneous						
013	402	490000		1,682	3,700	3,700	3,700	3,700
		Professional development						
013	402	500000		19,248	13,500	13,500	13,500	13,500
		Information services						
013	402	526000		232	-	-	-	-
		Advertisements						
		Total Materials and Services	-	34,280	26,200	24,500	24,500	24,500
013	402	575000		4,569	9,100	6,500	6,500	6,500
		Equipment						
013	402	Total PW Engineering	-	59,440	64,030	65,520	64,970	64,970

Public Works Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
PW Operations								
Personnel services								
013	403	401000		844,801	854,280	920,700	920,700	920,700
013	403	402000		36,379	38,480	29,430	29,430	29,430
013	403	409000		13,800	7,260	12,020	12,020	12,020
013	403	411000		13,587	13,100	13,520	13,520	13,520
013	403	415000		69,910	70,520	75,360	75,360	75,360
013	403	416000		205,563	206,150	264,850	240,970	240,970
013	403	417000		18,920	23,100	23,190	23,190	23,190
013	403	418000		258,847	272,980	283,900	283,900	283,900
013	403	419000		3,190	3,230	3,420	3,420	3,420
013	403	420000		2,864	-	-	-	-
013	403	422000		8,550	8,580	9,840	9,840	9,840
013	403	438000		16,840	18,460	18,240	18,240	18,240
013	403	449200		(1,492,446)	(1,519,080)	(1,658,250)	(1,634,370)	(1,634,370)
013	403	471000		3,237	2,940	3,780	3,780	3,780
				-	4,042	-	-	-
Materials and Services								
013	403	454000		8,521	5,000	5,000	5,000	5,000
013	403	455000		82,296	60,000	62,260	62,260	62,260
013	403	457000		2,176	5,000	2,000	2,000	2,000
013	403	458000		8,952	12,700	10,000	10,000	10,000
013	403	459000		6,716	6,500	5,000	5,000	5,000
013	403	470000		778	2,000	2,500	2,500	2,500
013	403	473000		890	1,000	-	-	-
013	403	490000		3,700	3,200	10,000	10,000	10,000
013	403	500000		6,820	6,600	14,600	14,600	14,600
013	403	501000		4,012	6,000	5,800	5,800	5,800
013	403	554000		22,093	17,000	17,000	17,000	17,000
		Total Materials and Services		-	146,955	125,000	134,160	134,160
013	403	575000		-	-	-	-	-
013	403	Total PW Operations		-	150,996	125,000	134,160	134,160
013	403	596000		-	37,810	40,000	40,000	40,000
		Total uses			297,513	226,840	239,680	239,130
		Ending fund balance (Unappropriated)			-	-	-	-

Intentionally Left Blank



Fleet Fund

Fleet Fund

Internal Services Fund

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

Fleet Fund

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

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

Fleet Fund – Summary

	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
<u>Resources</u>						
Beginning working capital	7,481	20,624	40,230	34,147	34,147	34,147
Revenues						
Charges for services	246,533	295,840	250,000	250,000	250,000	250,000
Miscellaneous	-	-	-	-	-	-
Total Revenues	246,533	295,840	250,000	250,000	250,000	250,000
Total resources	254,014	316,464	290,230	284,147	284,147	284,147
<u>Uses</u>						
Personnel services	174,662	180,806	185,910	195,540	192,790	192,790
Materials and services	58,728	79,891	84,490	76,620	76,460	76,460
Capital outlay	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Contingency	-	-	19,830	11,987	11,987	11,987
Total uses	233,390	260,697	290,230	284,147	281,237	281,237
Net change in fund balance	13,143	35,143	(40,230)	(34,147)	(31,237)	(31,237)
Ending fund balance	20,624	55,767	-	(0)	2,910	2,910

Fleet Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources								
015	000	301000						
		Beginning working capital	7,481	20,624	40,230	34,147	34,147	34,147
015	000	384000						
		Interfund- street	61,633	73,960	62,500	62,500	62,500	62,500
015	000	385000						
		Interfund- water dept	73,960	88,750	75,000	75,000	75,000	75,000
015	000	386000						
		Interfund- sewer dept	36,980	44,380	37,500	37,500	37,500	37,500
015	000	387000						
		Interfund- second dept	36,980	44,380	37,500	37,500	37,500	37,500
015	000	388000						
		Interfund-primary dept	24,653	29,580	25,000	25,000	25,000	25,000
015	000	389000						
		Interfund- storm drain	12,327	14,790	12,500	12,500	12,500	12,500
		Current resources	246,533	295,840	250,000	250,000	250,000	250,000
		Total resources	254,014	316,464	290,230	284,147	284,147	284,147
Uses								
Personnel services								
015	015	401000						
		Salary	103,680	103,680	103,680	105,760	105,760	105,760
015	015	409000						
		Overtime	114	-	500	520	520	520
015	015	415000						
		SSI taxes	8,078	8,069	8,100	8,260	8,260	8,260
015	015	416000						
		Retirement	21,657	26,222	26,340	32,120	29,400	29,400
015	015	417000						
		Workers comp	1,215	1,838	2,020	2,060	2,060	2,060
015	015	418000						
		Medical benefits	35,670	36,749	39,400	40,980	40,980	40,980
015	015	419000						
		Disability/life ins	375	375	380	380	380	380
015	015	422000						
		Longevity	1,800	1,800	1,800	1,800	1,800	1,800
015	015	438000						
		VEBA	2,074	2,074	2,240	2,120	2,120	2,120
015	015	449100						
		Direct labor charge	-	-	1,450	1,540	1,510	1,510
		Total Personnel services	174,662	180,806	185,910	195,540	192,790	192,790
Materials and Services								
015	015	454000						
		Attorney	-	852	-	-	-	-
015	015	455000						
		Insurance	2,297	4,673	2,310	2,680	2,680	2,680
015	015	457000						
		Office supplies	-	291	-	-	-	-
015	015	458000						
		Telephone expense	1,066	1,253	1,300	1,300	1,300	1,300
015	015	459000						
		Utilities	334	-	-	-	-	-
015	015	470000						
		Building expense	10,113	13,475	12,000	14,000	14,000	14,000
015	015	473000						
		Misc. expense	997	257	-	-	-	-
015	015	490000						
		Professional development	-	-	500	-	-	-
015	015	500000						
		Information services	611	343	1,000	600	600	600
015	015	501000						
		Operating materials & supplies	20,509	27,597	52,000	40,000	40,000	40,000
015	015	502000						
		Equipment expense	21,363	9,922	-	-	-	-
015	015	531000						
		Gasoline expense	1,439	5,722	1,500	1,500	1,500	1,500
015	015	579100						
		Indirect cost allocation	-	15,507	13,880	16,540	16,380	16,380
		Total Materials and Services	58,728	79,891	84,490	76,620	76,460	76,460
015	015	596000						
		Contingency	-	-	19,830	11,987	11,987	11,987
		Total Uses	233,390	260,697	290,230	284,147	281,237	281,237
015	015	Ending fund balance	20,624	55,767	-	-	2,910	2,910



Water Reserve Fund

Water Reserve Fund

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

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

Water Reserve Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
<u>Resources</u>								
016	000	301000	350,000	350,000	350,000	350,000	350,000	350,000
Beginning working capital								
Revenues								
016	000	345000	4,068	1,841	1,800			
Interest- state pool								
016	000	346000	-					
Interest earnings								
Total Revenues			4,068	1,841	1,800	-	-	-
Total Resources			354,068	351,841	351,800	350,000	350,000	350,000
<u>Uses</u>								
016	016	692000	4,068	1,841	1,800	350,000	350,000	350,000
Interfund transfer								
Total Uses			4,068	1,841	1,800	350,000	350,000	350,000
Ending fund balance			350,000	350,000	350,000	-	-	-



Water Operating Fund

Water Operating Fund

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

Based on a five-year forecast, in order to successfully meet the debt ratio required in the debt bond covenants, water rates are planned to increase 10% in December 2013.

Water Operating Fund – Summary

	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources						
Beginning working capital	4,064,434	3,592,147	1,496,733	1,784,079	1,784,079	1,784,079
Revenues						
Charges for services	2,172,312	2,296,666	2,600,000	2,920,000	2,920,000	2,920,000
Interest earnings	26,422	15,839	10,000	20,000	20,000	20,000
Watershed logging	481,588	-	250,000	-	-	-
Miscellaneous	57,086	75,278	53,000	34,000	34,000	34,000
Transfers	-	-	-	-	-	-
Total Revenues	2,737,408	2,387,783	2,913,000	2,974,000	2,974,000	2,974,000
Total resources	6,801,842	5,979,930	4,409,733	4,758,079	4,758,079	4,758,079
Uses						
Water Production and Delivery						
Personnel services	1,437,834	1,008,666	693,970	699,700	689,660	689,660
Materials and services	1,115,136	1,233,238	1,124,480	1,104,200	1,100,230	1,100,230
Debt service	545,093	541,843	-	-	-	-
Capital outlay	111,633	-	-	-	-	-
Transfers	-	1,627,454	508,750	300,000	300,000	300,000
Contingency	-	-	543,350	840,000	840,000	840,000
Total Water Production and I	3,209,695	4,411,201	2,870,550	2,943,900	2,929,890	2,929,890
Water Filtration Facility						
Personnel services	-	-	195,990	224,330	220,830	220,830
Materials and services	-	-	146,550	139,850	139,850	139,850
Debt service	-	-	543,350	544,680	544,680	544,680
Contingency	-	-	-	-	-	-
Total Water Filtration Facilit	-	-	885,890	908,860	905,360	905,360
Total uses	3,209,695	4,411,201	3,756,440	3,852,760	3,835,250	3,835,250
Net change in fund balance	(472,287)	(2,023,418)	(843,440)	(878,760)	(861,250)	(861,250)
Ending fund balance	3,592,147	1,568,729	653,293	905,319	922,829	922,829

Water Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources								
017	000	301000						
		Beginning working capital	4,064,434	3,592,147	1,496,733	1,784,079	1,784,079	1,784,079
Revenues								
Charges for Services								
017	000	377000						
		Sale of water	2,172,312	2,296,666	2,600,000	2,920,000	2,920,000	2,920,000
		Total Charges for services	2,172,312	2,296,666	2,600,000	2,920,000	2,920,000	2,920,000
017	000	346000						
		Interest earnings	26,422	15,839	10,000	20,000	20,000	20,000
Miscellaneous								
017	000	354000						
		Miscellaneous revenues	13,476	39,869	20,000	16,000	16,000	16,000
017	000	362000						
		Engineering fees	4,773	5,973	10,000	5,000	5,000	5,000
017	000	365000						
		System devel charge	19,367	-	-	-	-	-
017	000	376000						
		Water connections	6,175	8,600	8,000	5,000	5,000	5,000
017	000	379000						
		Sale of gas other dept	13,295	20,836	15,000	8,000	8,000	8,000
		Total Miscellaneous	57,086	75,278	53,000	34,000	34,000	34,000
017	000	378000						
		Watershed logging	481,588	-	250,000	-	-	-
017	000	392000						
		Interfund transfer	-	-	-	-	-	-
Total Revenues			2,737,408	2,387,783	2,913,000	2,974,000	2,974,000	2,974,000
Total Resources			6,801,842	5,979,930	4,409,733	4,758,079	4,758,079	4,758,079
Uses								
Production and Transmission								
Personnel services								
017	017	401000						
		Salary	915,796	108,948	-	-	-	-
017	017	409000						
		Overtime	10,960	7,226	-	-	-	-
017	017	411000						
		Standby	14,979	12,141	-	-	-	-
017	017	415000						
		SSI taxes	70,074	9,844	-	-	-	-
017	017	416000						
		Retirement	171,997	26,314	-	-	-	-
017	017	417000						
		Workers comp	9,746	3,777	-	-	-	-
017	017	418000						
		Medical benefits	195,573	27,425	-	-	-	-
017	017	419000						
		Disability/life ins	2,757	375	-	-	-	-
017	017	420000						
		Unemployment	8,397	4,437	-	-	-	-
017	017	422000						
		Longevity	5,413	360	-	-	-	-
017	017	424000						
		Non-represented comp	13,300	-	-	-	-	-
017	017	438000						
		VEBA	15,711	2,177	-	-	-	-
017	017	449100						
		Direct labor charge	-	805,222	693,970	699,700	689,660	689,660
017	017	471000						
		PF health	3,132	420	-	-	-	-
Total Personnel services			1,437,834	1,008,666	693,970	699,700	689,660	689,660

Water Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Materials and services								
017	017	454000	Attorney expense	33,893	41,353	10,000	10,000	10,000
017	017	455000	Insurance	53,409	30,124	33,000	32,530	32,530
017	017	457000	Office supplies	9,568	2,609	3,500	-	-
017	017	458000	Telephone expense	20,202	9,629	2,500	4,300	4,300
017	017	459000	Utilities	86,070	88,623	50,900	40,000	40,000
017	017	460000	Mayor's expense	300	-	-	-	-
017	017	461000	Council expense	1,686	-	-	-	-
017	017	463000	Auditing	6,725	-	-	-	-
017	017	464000	League of OR cities/LOC	9,873	-	-	-	-
017	017	470000	Building expense	38,409	7,110	5,500	-	-
017	017	472000	Lab testing	5,682	8,006	9,000	5,000	5,000
017	017	473000	Miscellaneous	41,040	3,809	7,000	-	-
017	017	475000	Lease expense	-	500	-	500	500
017	017	480000	Postage	16,659	3,992	2,200	-	-
017	017	484000	Electricity	31,441	2,466	-	-	-
017	017	490000	Professional development	6,527	3,040	1,650	-	-
017	017	500000	Information services	40,444	13,020	13,000	-	-
017	017	501000	Operating materials & sup.	63,905	73,107	77,700	75,000	75,000
017	017	502000	Equipment expense	29,417	68,703	-	-	-
017	017	508000	Janitorial services	8,488	-	-	-	-
017	017	515000	Internal maint exp.	73,960	88,750	75,000	75,000	75,000
017	017	527000	Chlorine	32,418	20,391	-	-	-
017	017	530000	Uncollectable accts	16,602	18,119	3,000	3,000	3,000
017	017	531000	Gasoline expense	49,683	51,336	45,300	55,000	55,000
017	017	546000	Watershed logging	147,078	21,642	25,000	30,000	30,000
017	017	551000	In lieu of franchise	152,062	227,855	260,000	292,000	292,000
017	017	552000	Comm coordinator	17,555	-	-	-	-
017	017	554000	Contractual/consult serv.	100,126	48,404	60,000	40,000	40,000
017	017	559000	HR -customer service	19,345	-	-	-	-
017	017	560000	GIS system	2,569	-	-	-	-
017	017	579100	Indirect cost allocation	-	400,653	440,230	441,870	437,900
Total Materials and Services			1,115,136	1,233,238	1,124,480	1,104,200	1,100,230	1,100,230
Debt Service								
017	017	563000	Principle expense	282,292	288,670	-	-	-
017	017	569000	Interest expense	262,801	253,173	-	-	-
Total Debt Service			545,093	541,843	-	-	-	-
Capital Outlay								
017	017	575000	Equipment	111,633	-	-	-	-
Total Capital Outlay			111,633	-	-	-	-	-
Transfers								
017	017	692000	Capital program	-	1,018,500	450,000	300,000	300,000
017	017	692000	SDC	-	528,954	-	-	-
017	017	692000	Capital equipment	-	80,000	58,750	-	-
017	017	692000	Interfund loan - ED	-	-	-	-	-
Total Transfers			-	1,627,454	508,750	300,000	300,000	300,000
017	017	596000	Contingency	-	-	543,350	840,000	840,000
Total Production and Transmission			3,209,695	4,411,201	2,870,550	2,943,900	2,929,890	2,929,890

Water Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Water Filtration Facility								
Personnel services								
017	417	401000	-	-	108,840	116,630	116,630	116,630
017	417	409000	-	-	5,250	11,290	11,290	11,290
017	417	411000	-	-	10,880	11,670	11,670	11,670
017	417	415000	-	-	9,590	10,740	10,740	10,740
017	417	416000	-	-	25,630	35,160	31,660	31,660
017	417	417000	-	-	2,850	3,060	3,060	3,060
017	417	418000	-	-	28,000	30,220	30,220	30,220
017	417	419000	-	-	380	380	380	380
017	417	420000	-	-	-	-	-	-
017	417	422000	-	-	360	720	720	720
017	417	424000	-	-	-	-	-	-
017	417	438000	-	-	2,340	2,500	2,500	2,500
017	417	449100	-	-	1,450	1,540	1,540	1,540
017	417	471000	-	-	420	420	420	420
Total Personnel services			-	-	195,990	224,330	220,830	220,830
Materials and services								
017	417	457000	-	-	500	500	500	500
017	417	458000	-	-	7,500	7,500	7,500	7,500
017	417	459000	-	-	55,400	58,000	58,000	58,000
017	417	470000	-	-	2,500	5,000	5,000	5,000
017	417	472000	-	-	1,000	1,000	1,000	1,000
017	417	490000	-	-	1,350	1,350	1,350	1,350
017	417	501000	-	-	42,300	30,000	30,000	30,000
017	417	527000	-	-	35,000	35,000	35,000	35,000
017	417	531000	-	-	1,000	1,500	1,500	1,500
Total Materials and Services			-	-	146,550	139,850	139,850	139,850
Debt Service								
017	417	563000	-	-	243,020	312,220	312,220	312,220
017	417	569000	-	-	300,330	232,460	232,460	232,460
Total Debt Service			-	-	543,350	544,680	544,680	544,680
Total Water Filtration Facility			-	-	885,890	908,860	905,360	905,360
Total Uses			3,209,695	4,411,201	3,756,440	3,852,760	3,835,250	3,835,250
Ending fund balance			3,592,147	1,568,729	653,293	905,319	922,829	922,829

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Sewer Operating Fund

Sewer Operating Fund

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

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

Sewer revenues assume a 7.6% rate increase and storm revenues assume a 9.5% rate increase for the billing cycle on or after December 15, 2013.

Sewer Operating Fund – Summary

	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources						
Beginning working capital	3,603,009	3,965,805	2,042,648	2,528,229	2,528,229	2,528,229
Revenues						
Charges for Services	3,967,429	4,317,316	4,648,430	4,511,000	4,511,000	4,511,000
Interest earnings	24,698	17,441	20,000	25,000	25,000	25,000
Miscellaneous	172,368	206,308	2,000	5,000	5,000	5,000
Loan Proceeds	2,630,967	354,885	-	-	-	-
Total Revenues	6,795,461	4,895,950	4,670,430	4,541,000	4,541,000	4,541,000
Total Resources	10,398,471	8,861,755	6,713,078	7,069,229	7,069,229	7,069,229
Uses						
Sewer Collections						
Personnel services	1,217,986	825,912	882,530	753,920	743,170	743,170
Materials and services	575,989	1,140,551	1,102,270	963,960	959,800	959,800
Debt service	83,319	379,366	374,680	449,270	449,270	449,270
Capital outlay	2,216,270	-	-	20,000	20,000	20,000
Interfund transfers	-	1,147,504	700,310	390,000	390,000	390,000
Contingency	-	-	471,900	250,000	250,000	250,000
Total Sewer Collections	4,093,563	3,493,333	3,531,690	2,827,150	2,812,240	2,812,240
Sewer Secondary						
Personnel services	469,916	218,397	184,610	179,190	176,520	176,520
Materials and services	343,750	342,711	353,320	328,850	328,210	328,210
Contingency	-	-	178,810	170,000	170,000	170,000
Total Sewer Secondary	830,817	573,918	716,740	678,040	674,730	674,730
Sewer Primary						
Personnel services	334,033	135,776	143,400	143,670	141,490	141,490
Materials and services	184,731	309,739	227,710	239,580	239,240	239,240
Total Sewer Primary	1,143,591	458,326	371,110	383,250	380,730	380,730
Sewer Pumps						
Personnel services	-	81,495	118,810	117,170	115,380	115,380
Materials and services	-	56,955	53,050	58,990	58,820	58,820
Contingency	-	-	10,608	34,000	34,000	34,000
Total Sewer Pumps	-	138,450	182,468	210,160	208,200	208,200
Sewer - Stormwater						
Personnel services	241,643	193,946	232,240	211,980	209,340	209,340
Materials and services	95,699	210,483	201,500	252,620	251,510	251,510
Contingency	-	-	86,750	100,000	100,000	100,000
Transfers	-	1,100,703	300,000	525,000	525,000	525,000
Total Sewer - Stormwater	364,694	1,505,133	820,490	1,089,600	1,085,850	1,085,850
Total uses	6,432,666	6,169,159	5,622,498	5,188,200	5,161,750	5,161,750
Net change in fund balance	362,796	(1,273,209)	(952,068)	(647,200)	(620,750)	(620,750)
Prior period adjustment	-	(85,452)	-	-	-	-
Ending fund balance	3,965,805	2,607,144	1,090,580	1,881,029	1,907,479	1,907,479

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Resources								
018	000	301000						
		Beginning working capital	3,603,009	3,965,805	2,042,648	2,528,229	2,528,229	2,528,229
		Revenues						
		Charges for Services						
018	000	381000	611,188	673,274	740,000	810,000	810,000	810,000
018	000	382000	496,503	384,074	362,430	320,000	320,000	320,000
018	000	383000	-		-			
018	000	384000	2,659,087	2,975,500	3,395,000	3,290,000	3,290,000	3,290,000
018	000	385000	199,446	283,793	150,000	90,000	90,000	90,000
018	000	386000	1,205	675	1,000	1,000	1,000	1,000
		Total Charges for Services	3,967,429	4,317,316	4,648,430	4,511,000	4,511,000	4,511,000
018	000	346000	24,698	17,441	20,000	25,000	25,000	25,000
		Miscellaneous						
018	000	354000	101,575	(1,515)	2,000	5,000	5,000	5,000
018	000	362000	-	207,822	-			
018	000	364000	4,734	-	-			
018	000	365000	41,058	-	-			
018	000	387000	25,000	-	-			
		Total Miscellaneous	172,368	206,308	2,000	5,000	5,000	5,000
		Loan Proceeds						
018	000	332000	-		-	-	-	-
018	000	333000	2,630,967	354,885	-	-	-	-
		Total Loan Proceeds	2,630,967	354,885	-	-	-	-
		Total Revenues	6,795,461	4,895,950	4,670,430	4,541,000	4,541,000	4,541,000
		Total Resources	10,398,471	8,861,755	6,713,078	7,069,229	7,069,229	7,069,229
Uses								
Sewer collections								
		Personnel services						
018	018	401000	768,998					
018	018	409000	6,031					
018	018	411000	7,302					
018	018	415000	58,667					
018	018	416000	142,273					
018	018	417000	8,423					
018	018	418000	189,005					
018	018	419000	2,549					
018	018	420000	6,422					
018	018	422000	3,613					
018	018	424000	8,740					
018	018	438000	13,387					
018	018	471000	2,576.40					
018	018	449100	-	825,912	882,530	753,920	743,170	743,170
		Total Personnel services	1,217,986	825,912	882,530	753,920	743,170	743,170

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Materials and Services								
018	018	454000	18,310	58,876	15,000	15,000	15,000	15,000
018	018	455000	11,251	200	500	-	-	-
018	018	457000	6,571	1,240	2,000	-	-	-
018	018	458000	16,693	1,179	2,400	500	500	500
018	018	459000	797	211	1,000	-	-	-
018	018	460000	300	-	-	-	-	-
018	018	461000	1,665	-	-	-	-	-
018	018	463000	3,527	-	-	-	-	-
018	018	470000	33,248	341	-	-	-	-
018	018	472000	-	27	-	-	-	-
018	018	473000	21,207	4,126	15,000	-	-	-
018	018	480000	11,385	262	-	-	-	-
018	018	484000	21,053	28	37,000	-	-	-
018	018	490000	4,163	1,329	1,500	-	-	-
018	018	500000	39,547	-	-	-	-	-
018	018	501000	40,612	18,849	50,000	50,000	50,000	50,000
018	018	502000	5,303	1,755	-	-	-	-
018	018	508000	3,593	-	-	-	-	-
018	018	515000	36,980	44,380	37,500	37,500	37,500	37,500
018	018	530000	20,163	44,740	5,000	5,000	5,000	5,000
018	018	531000	13,875	11,652	16,000	10,000	10,000	10,000
018	018	551000	186,136	294,654	339,500	329,000	329,000	329,000
018	018	552000	17,555	-	-	-	-	-
018	018	554000	40,240	77,262	75,000	50,000	50,000	50,000
018	018	557000	-	-	10,000	10,000	10,000	10,000
018	018	559000	19,343	-	-	-	-	-
018	018	560000	2,470	-	-	-	-	-
018	018	561000	-	-	-	-	-	-
018	018	579100	-	579,442	494,870	456,960	452,800	452,800
Total Materials and Services			575,989	1,140,551	1,102,270	963,960	959,800	959,800
Debt Service								
018	018	563000	73,416	183,986	296,990	362,167	362,167	362,167
018	018	569000	9,902	185,114	58,260	68,778	68,778	68,778
018	018	569100	-	10,265	19,430	18,324	18,324	18,324
Total Debt Service			83,319	379,366	374,680	449,270	449,270	449,270
Capital Outlay								
018	018	575000	68,618	-	-	20,000	20,000	20,000
018	018	583000	2,147,652	-	-	-	-	-
018	018	584000	-	-	-	-	-	-
Total Capital Outlay			2,216,270	-	-	20,000	20,000	20,000
018	018	692000	-	110,000	147,500	-	-	-
018	018	692000	-	230,500	515,000	350,000	350,000	350,000
018	018	692000	-	807,004	-	-	-	-
018	018	692000	-	-	37,810	40,000	40,000	40,000
018	018	692000	-	-	-	-	-	-
018	018	596000	-	-	471,900	250,000	250,000	250,000
Total Sewer Collections			4,093,563	3,493,333	3,531,690	2,827,150	2,812,240	2,812,240

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14	
Sewer - Secondary									
Personnel services									
018	019	401000	Salary	299,341	214,834	222,340	194,160	194,160	194,160
018	019	409000	Overtime	7,230	18,058	13,480	16,880	16,880	16,880
018	019	411000	Standby	5,652	13,613	13,080	13,500	13,500	13,500
018	019	415000	SSI taxes	23,091	18,904	19,090	17,240	17,240	17,240
018	019	416000	Retirement	59,205	57,574	57,940	64,140	58,500	58,500
018	019	417000	Workers comp	2,346	4,397	5,240	4,460	4,460	4,460
018	019	418000	Medical benefits	56,001	52,459	54,860	56,640	56,640	56,640
018	019	419000	Disability/life ins	779	746	760	570	570	570
018	019	420000	Unemployment	-	-	-	-	-	-
018	019	422000	Longevity	670	600	600	960	960	960
018	019	424000	Non-represented comp	8,736	-	-	-	-	-
018	019	438000	VEBA	5,460	4,297	4,760	3,890	3,890	3,890
018	019	449100	Direct labor charge	-	25,054	27,230	29,880	29,450	29,450
018	019	449200	Direct labor charge	-	(193,343)	(236,030)	(223,970)	(220,570)	(220,570)
018	019	471000	PF health	1,406	1,205	1,260	840	840	840
Total Personnel services				469,916	218,397	184,610	179,190	176,520	176,520
Materials and Services									
018	019	454000	Attorney	-	147	-	-	-	-
018	019	455000	Insurance	14,452	20,726	20,000	22,270	22,270	22,270
018	019	457000	Office supplies	236	177	400	-	-	-
018	019	458000	Telecommunication expense	4,169	2,763	2,300	3,100	3,100	3,100
018	019	459000	Utilities	1,866	63,400	2,000	25,000	25,000	25,000
018	019	463000	Auditing	5,189	-	-	-	-	-
018	019	470000	Building expense	2,291	3,488	3,100	-	-	-
018	019	472000	Lab testing	43,078	30,051	27,000	25,000	25,000	25,000
018	019	473000	Miscellaneous	4,045	387	1,500	-	-	-
018	019	475000	NPDES permit fees	65,415	67,143	69,000	35,000	35,000	35,000
018	019	490000	Professional developments & con	1,840	1,066	1,500	2,000	2,000	2,000
018	019	500000	Information services	4,485	4,163	3,500	3,500	3,500	3,500
018	019	501000	Operating materials	18,372	3,992	22,000	20,000	20,000	20,000
018	019	502000	Equipment expense	22,631	17,413	-	-	-	-
018	019	508000	Janitorial services	941	-	-	-	-	-
018	019	515000	Internal maint expense	36,980	44,380	37,500	37,500	37,500	37,500
018	019	531000	Gasoline expense	753	-	2,500	2,500	2,500	2,500
018	019	534000	Electrical energy	110,772	13,076	100,000	90,000	90,000	90,000
018	019	553000	Landscaping maintenance	-	-	750	500	500	500
018	019	554000	Contractual/consulting serv	6,235	1,538	10,000	-	-	-
018	019	555000	Boat expense moorage	-	-	-	-	-	-
018	019	579100	Indirect cost allocation	-	68,800	50,270	62,480	61,840	61,840
Total Materials and Services				343,750	342,711	353,320	328,850	328,210	328,210
Capital Outlay									
018	019	575000	Equipment	17,151	12,811	-	-	-	-
018	019	581000	Construction expense	-	-	-	-	-	-
Total Capital Outlay				17,151	12,811	-	-	-	-
018	019	692000	Transfer	-	-	-	-	-	-
018	019	596000	Contingency	-	-	178,810	170,000	170,000	170,000
Total Sewer - Secondary				830,817	573,918	716,740	678,040	674,730	674,730

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Sewer - Primary								
Personnel services								
018	020	401000	206,879					
018	020	422000	310					
018	020	424000	4,204					
018	020	411000	5,653					
018	020	409000	6,569					
018	020	415000	16,673					
018	020	416000	42,520					
018	020	417000	2,206					
018	020	418000	41,125					
018	020	419000	614					
018	020	420000	2,213					
018	020	471000	884					
018	020	438000	4,185					
018	020	449100	-	135,776	143,400	143,670	141,490	141,490
Total Personnel services			334,033	135,776	143,400	143,670	141,490	141,490
Materials and Services								
018	020	454000	-	147	5,000	5,000	5,000	5,000
018	020	455000	13,234	20,726	20,000	22,250	22,250	22,250
018	020	457000	264	272	300	250	250	250
018	020	458000	6,125	3,148	5,000	4,000	4,000	4,000
018	020	459000	1,583	36,123	2,500	2,500	2,500	2,500
018	020	463000	2,064	-	-	-	-	-
018	020	470000	1,857	3,146	3,000	3,000	3,000	3,000
018	020	472000	9,244	8,974	20,000	20,000	20,000	20,000
018	020	473000	11,679	387	1,000	1,000	1,000	1,000
018	020	475000	-	-	-	-	-	-
018	020	485000	-	-	-	-	-	-
018	020	490000	1,825	802	1,500	2,000	2,000	2,000
018	020	500000	4,578	3,946	3,500	3,500	3,500	3,500
018	020	501000	18,068	5,108	20,000	20,000	20,000	20,000
018	020	502000	22,918	19,381	-	-	-	-
018	020	508000	941	168	-	-	-	-
018	020	515000	24,653	29,580	25,000	25,000	25,000	25,000
018	020	517000	-	-	-	-	-	-
018	020	527000	22,466	33,611	32,000	36,500	36,500	36,500
018	020	531000	2,004	-	-	-	-	-
018	020	534000	34,616	9,061	35,000	45,000	45,000	45,000
018	020	553000	-	8	-	500	500	500
018	020	554000	6,610	17,075	15,000	15,000	15,000	15,000
018	020	579100	-	118,075	38,910	34,080	33,740	33,740
Total Materials and Services			184,731	309,739	227,710	239,580	239,240	239,240
018	020	575000	210,130	12,811	-	-	-	-
018	020	581000	414,697	-	-	-	-	-
Total			624,827	12,811	-	-	-	-
018	020	692000	-	-	-	-	-	-
Total Sewer - Primary			1,143,591	458,326	371,110	383,250	380,730	380,730

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Sewer - Pumps								
Personnel services								
018	022	449100						
		Direct labor charge	-	81,495	118,810	117,170	115,380	115,380
		Total Personnel services	-	81,495	118,810	117,170	115,380	115,380
Materials and Services								
018	022	455000		1,190	600			
		Insurance		1,190	600			
018	022	458000		9,302	8,000	8,000	8,000	8,000
		Telecommunications		9,302	8,000	8,000	8,000	8,000
018	022	459000		8,462	22,200	10,000	10,000	10,000
		Utilities		8,462	22,200	10,000	10,000	10,000
018	022	490000		23	1,000			
		Professional development		23	1,000			
018	022	501000		366	1,000	25,000	25,000	25,000
		Operating materials & supplies		366	1,000	25,000	25,000	25,000
018	022	502000		34,776	10,000			
		Equipment expense		34,776	10,000			
018	022	531000		397				
		Gasoline Expense		397				
018	022	554000			1,000			
		Professional services			1,000			
018	022	579100	-	2,439	9,250	15,990	15,820	15,820
		Indirect cost allocation	-	2,439	9,250	15,990	15,820	15,820
		Total Materials and Services	-	56,955	53,050	58,990	58,820	58,820
018	022	596000			10,608	34,000	34,000	34,000
		Contingency			10,608	34,000	34,000	34,000
		Total Sewer - Pumps	-	138,450	182,468	210,160	208,200	208,200
Sewer - Stormwater								
Personnel services								
018	021	401000	152,155					
		Salary	152,155					
018	021	422000	1,310					
		Longevity	1,310					
018	021	424000	1,672					
		Non-represented comp	1,672					
018	021	411000	770					
		Standby	770					
018	021	409000	1,148					
		Overtime	1,148					
018	021	415000	11,695					
		SSI taxes	11,695					
018	021	416000	30,765					
		Retirement	30,765					
018	021	417000	1,514					
		Workers comp	1,514					
018	021	418000	36,328					
		Medical benefits	36,328					
018	021	419000	477					
		Disability/life ins	477					
018	021	420000	487					
		Unemployment	487					
018	021	438000	2,883					
		VEBA	2,883					
018	021	471000	440					
		PF health	440					
018	021	449100		193,946	232,240	211,980	209,340	209,340
		Direct labor charge		193,946	232,240	211,980	209,340	209,340
		Total Personnel services	241,643	193,946	232,240	211,980	209,340	209,340

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2010-11	Actual 2011-12	Adopted 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
Materials and Services								
018	021	455000	1,688					
018	021	458000	135	12	500	250	250	250
018	021	459000	-		500	-	-	-
018	021	463000	834		-	-	-	-
018	021	473000	89	117	2,000	-	-	-
018	021	490000	270		500	-	-	-
018	021	500000	864		-	-	-	-
018	021	501000	10,417	17,816	25,000	25,000	25,000	25,000
018	021	502000	4,491	2,904	-	-	-	-
018	021	515000	12,327	14,790	12,500	12,500	12,500	12,500
018	021	530000	3,743	7,357	2,000	2,000	2,000	2,000
018	021	534000	614	166	-	-	-	-
018	021	551000	42,783	66,539	74,000	81,000	81,000	81,000
018	021	554000	17,444	4,995	10,000	10,000	10,000	10,000
018	021	561000		-	-	-	-	-
018	021	579100		95,788	74,500	121,870	120,760	120,760
Total Materials and Services			95,699	210,483	201,500	252,620	251,510	251,510
018	021	581000	27,351	-	-	-	-	-
			27,351	-	-	-	-	-
018	021	692000		162,500	300,000	525,000	525,000	525,000
018	021	692000		938,203	-	-	-	-
018	021	596000		-	86,750	100,000	100,000	100,000
			-	1,100,703	386,750	625,000	625,000	625,000
Total Sewer - Stormwater			364,694	1,505,133	820,490	1,089,600	1,085,850	1,085,850
Total Sewer Fund expenditures			6,432,666	6,169,159	5,622,498	5,188,200	5,161,750	5,161,750
Prior Period Adjustment				(85,452)				
Unappropriated ending fund balance			3,965,805	2,607,144	1,090,580	1,881,029	1,907,479	1,907,479

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Debt Service Summary

Debt Service Summary

Overview

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

Debt service appropriations provide for the payment of principal and interest on bonds and notes. The City's outstanding debt at June 30, 2013 are illustrated in the table below and are back by either dedicated revenues in the enterprise funds or by full faith and credit of the City with the primary funding source from the applicable enterprise fund revenues.

Summary of Outstanding Debt As of June 30, 2013							
Debt Issue	Issued	Maturity Date	Original Amount	Interest Rate	Outstanding June 30, 2013	Debt Service FY 13-14*	Notes
Water Fund							
Oregon Economic and Community Development Department (OECDD) Loan G04004	2005		4,000,000	3% - 4.5%	132,445	137,424	Fund construction of Water Filtration Plant - refunded 6/27/13 with issuance of Capital One 2013 Note. Escrow account set up in trust with US Bank to retire 12/1/2013 call totaling \$3,131,218.56
Oregon Economic and Community Development Department (OECDD) Loan S04004	2006		4,000,000	3.53%	-	-	Fund Construction of Water Filtration Plant. Refunded 6/27/13 with issuance of Capital One 2013 Note.
Capital One 2013 Note (Water Refunding)	2013	12/1/29	6,142,000	2.35%	6,142,000	366,151	Refunding of Water Bonds
<i>Subtotal Water Filtration Plant Debt</i>					6,274,445	503,576	
Sewer and Stormwater Fund							
Oregon Department of Environmental Quality (DEQ) - State Revolving Fund Loan R80160	1995	9/1/14	1,200,000	3%	121,320	83,319	Fund Storm Drain Projects
Oregon Department of Environmental Quality (DEQ) - State Revolving Fund Loan R80161	2011		2,053,000	2.69% plus .5% fee	-	-	Fund Inflow and Infiltration projects. Refunded 6/27/13 with issuance of Capital One 2013 Note.
Capital One 2013 Note (Sewer Refunding)	2013	12/1/29	1,912,000	2.35%	1,912,000	175,101	Refunding of Sewer DEQ Loan R80161
Oregon Department of Environmental Quality (DEQ) - State Revolving Fund Loan R80162	Still Drawing	5 - yr term	550,000	1.25%	419,761	-	Fund Wastewater Treatment Facilities Project
Oregon Department of Environmental Quality (DEQ) - State Revolving Fund Loan R80163	Still Drawing	20 - yr term	4,559,700	2.83% plus .5% fee	2,124,249	-	Fund Inflow and Infiltration Project
Oregon Department of Environmental Quality (DEQ) - State Revolving Fund Loan R06801	2012	9/1/23	2,000,000	0.00% plus .5% fee	1,850,000	109,250	Fund Wastewater Treatment Facilities Project
<i>Subtotal Sewer and Stormwater Facilities Debt</i>					6,427,330	367,669	
City of St Helens Total Debt					12,701,775	871,245	

Debt Service Summary

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

Legal Debt Margin

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

Computation of Legal Debt Margin:	Real Market	Assessed
Certified Tax Roll Valuation (FY 12-13)	916,694,530	804,865,962
Source: Columbia County Assessor's Office		
Debt Limit Rate		3.00%
Debt Limit		27,500,836
Less general bonded debt June 30, 2012		-
Legal debt margin		27,500,836
Total net debt applicable to the limit as a percent of debt limit		0.00%

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Five Year Forecasts
General Fund
Street Fund
Water Fund
Sewer Fund

Five Year Forecasts

Key Assumptions

Revenue

- Property taxes – progress growth from .5% to 4% over period
- Franchise fees – 2% growth per year
- Intergovernmental – 2% to 3% growth per year
- Licensing and permits – 2% growth per year
- Fines and forfeitures – no growth
- Water rate revenues – assumes a 10% rate increase in December 2013 and 3% per year for each subsequent year
- Sewer rate revenues – assumes a 7.6% rate increase in December 2013 and 3.5% per year for each subsequent year
- Storm rate revenues – assumes a 9.5% rate increase in December 2013 and 3% per year for each subsequent year

Personnel Costs

- Anticipated cost of living increases of 2 % annually,
- Increase in PERS retirement of 11% in FY 13-14 (net SB 822) and 10% in FY 15-16,
- Increase in medical costs average 8% increase per year, and
- Reduction of staffing in FY 13-14 which represent elimination and/or reductions of City full-time equivalent (FTE) of the following positions: a code enforcement officer, a part-time library assistant, 1.8 engineering technicians, 2 seasonal part-time parks maintenance workers, and a part-time administrative assistant

Materials and services

- Overall increases projected at 2% per year

Debt Service

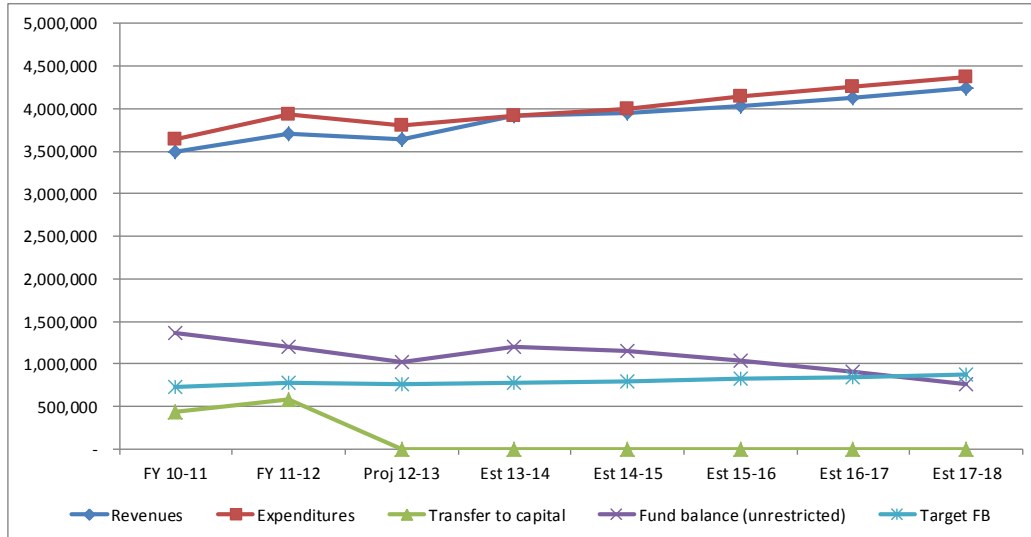
- Water Bonds – anticipate no new debt over this time horizon
- Sewer DEQ Loans – increases progressively each year from \$450,000 to \$738,600 over this period as a result of funding the completion of the I&I project

Capital Outlay

See five year CIP on page 125-126

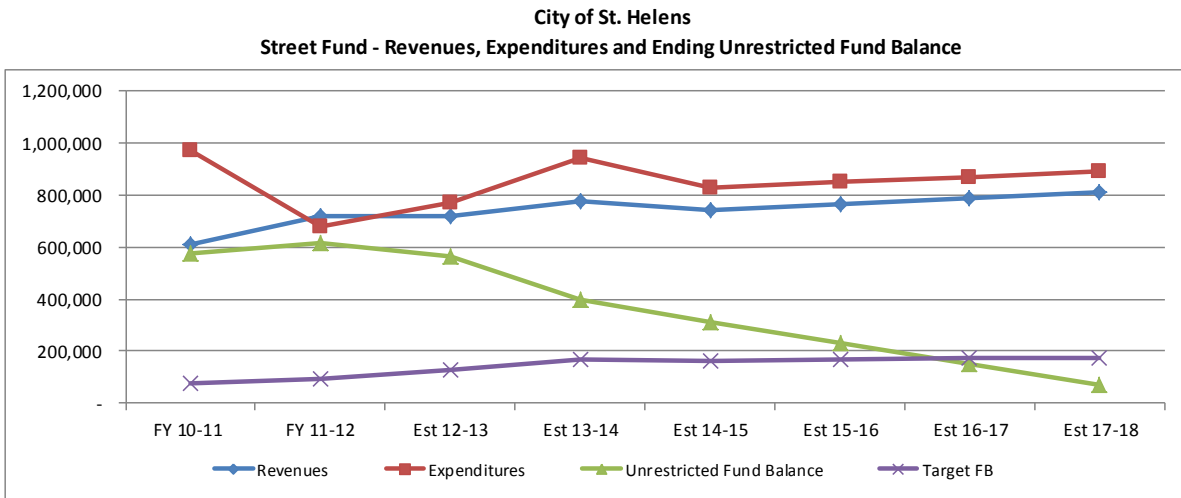
Five Year Forecasts - General Fund

City of St. Helens
General Fund Revenues, Expenditures and Ending Fund Balance



	FY 10-11	FY 11-12	Proj 12-13	Est 13-14	Est 14-15	Est 15-16	Est 16-17	Est 17-18
Revenues								
Property taxes	1,468,800	1,468,982	1,483,700	1,491,400	1,506,300	1,536,500	1,582,600	1,645,900
Franchise fees	1,099,603	1,298,420	1,369,000	1,442,000	1,470,800	1,500,200	1,530,200	1,560,800
Licenses & permits	93,812	127,084	122,500	255,720	260,900	266,200	271,500	276,900
Fines & forfeitures	234,711	247,476	219,000	214,000	214,000	214,000	214,000	214,000
Intergovernmental	502,371	304,433	268,632	398,500	391,900	401,100	410,400	420,200
Interest earnings	30,152	12,221	10,000	10,000	10,000	10,000	10,000	10,000
System development chrg	9,691	-	-	-	-	-	-	-
Miscellaneous	46,194	145,299	106,883	45,800	46,100	46,400	46,700	47,000
Indirect cost allocation	-	56,251	53,340	54,410	55,500	56,600	57,700	58,900
Transfers in	14,068	49,837	60,500	182,781	-	-	-	-
Total Revenues	3,499,402	3,710,004	3,693,555	4,094,611	3,955,500	4,031,000	4,123,100	4,233,700
Expenditures								
Administration	563,140	-	-	-	-	-	-	-
City Council	-	56,251	52,920	54,410	54,900	55,300	55,700	56,100
Municipal Court	-	426,689	331,310	335,520	344,700	355,900	365,600	375,800
Planning	-	125,957	127,195	161,990	153,200	158,100	161,400	164,700
Building	-	-	-	183,930	188,900	195,900	201,100	206,500
Police	2,360,402	2,427,785	2,364,474	2,366,650	2,435,485	2,531,600	2,603,800	2,679,600
Library	482,004	512,952	497,540	532,720	535,890	554,584	568,900	583,700
Parks	187,984	250,019	241,430	230,330	234,900	240,800	245,500	250,300
Non-Department	-	41,005	100,560	52,370	53,500	55,000	56,200	57,400
Capital Outlay	-	7,000	116,800	-	-	-	-	-
Debt Service	51,839	51,840	36,610	-	-	-	-	-
Transfer Out	-	34,747	55,860	-	-	-	-	-
Total Expenditures	3,645,369	3,934,245	3,924,699	3,917,920	4,001,474	4,147,184	4,258,200	4,374,100
Net operating income / (expense)	(145,967)	(224,242)	(231,144)	176,691	(45,974)	(116,184)	(135,100)	(140,400)
Transfer to capital	431,582	577,678	-	-	-	-	-	-
Net income / (expense)	(577,549)	(801,919)	(231,144)	176,691	(45,974)	(116,184)	(135,100)	(140,400)
Beginning fund balance	2,640,939	2,063,390	1,261,471	1,030,327	1,207,018	1,161,043	1,044,859	909,759
Ending fund balance	2,063,390	1,261,471	1,030,327	1,207,018	1,161,043	1,044,859	909,759	769,359

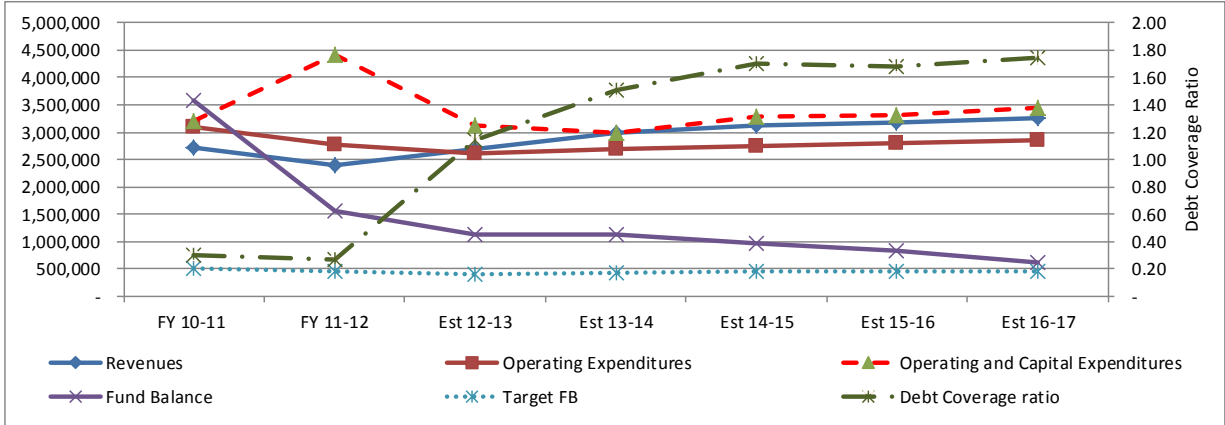
Five Year Forecasts - Streets Fund



	FY 10-11	FY 11-12	Est 12-13	Est 13-14	Est 14-15	Est 15-16	Est 16-17	Est 17-18
Revenues								
Motor vehicle tax	600,242	702,847	704,841	710,000	731,300	753,240	775,840	799,120
Interest	7,697	9,629	10,981	15,000	10,000	10,000	10,000	10,000
State Grants	-	-	-	50,000	-	-	-	-
Other Revenues	2,819	8,429	3,572	3,000	3,090	3,180	3,280	3,380
Total Revenues	610,758	720,905	719,394	778,000	744,390	766,420	789,120	812,500
Expenditures								
Personal Services	147,964	173,370	267,099	386,980	398,590	414,530	426,970	439,780
Materials and services	242,681	306,715	365,240	458,850	417,030	425,370	433,880	442,560
Capital outlay	582,009	200,000	138,750	100,000	10,000	10,000	10,000	10,000
Total Expenditures	972,654	680,085	771,089	945,830	825,620	849,900	870,850	892,340
Ending Fund Balance	574,220	615,040	563,346	395,516	314,286	230,806	149,076	69,236

Five Year Forecasts - Water Fund

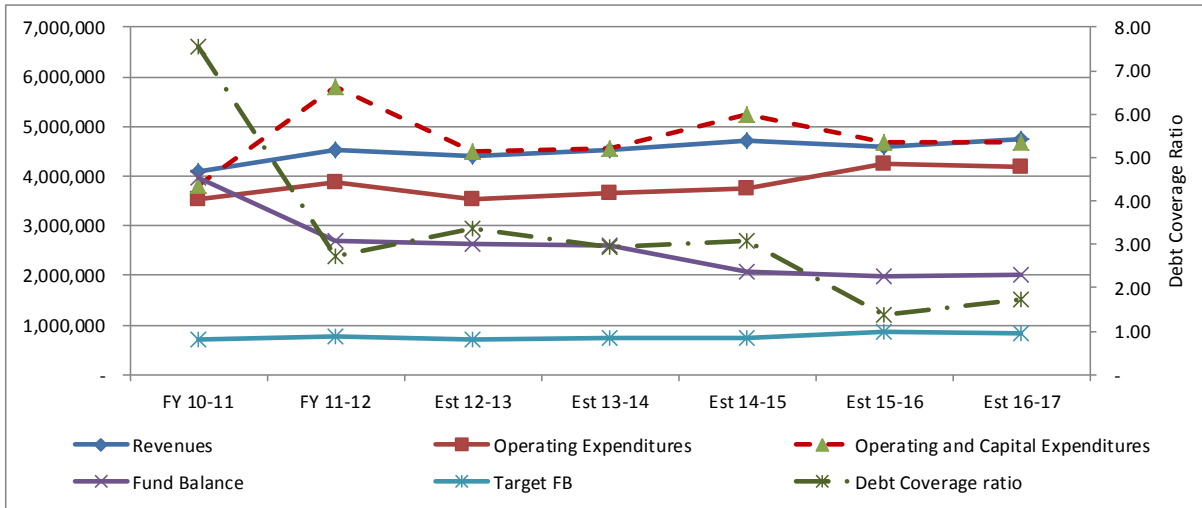
City of St. Helens
Water Fund - Revenues, Expenditures and Ending Fund Balance



Revenue Slope - Water	12.0%	15.5%	15.0%	10.0%	3.0%	3.0%	3.0%	3.0%
	FY 10-11	FY 11-12	Est 12-13	Est 13-14	Est 14-15	Est 15-16	Est 16-17	Est 17-18
Revenues								
Water fees	2,172,312	2,296,666	2,639,000	2,920,000	3,088,321	3,127,356	3,205,540	3,285,679
Interest	26,422	15,839	8,093	20,000	10,351	8,914	7,210	5,315
Water Shed Logging	481,588	-	-	-	-	-	-	-
Other Financing	-	-	-	-	-	-	-	-
Other Revenues	37,719	75,278	39,500	34,000	34,745	35,507	36,285	37,081
Total Revenues	2,718,041	2,387,783	2,686,593	2,974,000	3,133,417	3,171,777	3,249,035	3,328,074
Expenditures								
Personal Services	1,434,703	1,008,665	900,419	910,490	930,470	953,590	974,740	996,490
Materials and services	819,128	983,743	901,880	918,080	936,450	955,160	974,250	993,730
Watershed Logging	147,078	21,642	-	30,000	30,600	31,210	31,830	32,470
Franchise Fees	152,062	227,855	263,900	292,000	308,800	312,700	320,600	328,600
Debt Service	545,093	541,843	543,343	544,668	545,818	546,793	542,443	542,943
Capital Outlay	111,633	1,627,454	508,750	300,000	532,380	510,000	610,000	610,000
Total Expenditures	3,209,696	4,411,202	3,118,292	2,995,238	3,284,518	3,309,453	3,453,863	3,504,233
Ending Fund Balance	3,592,148	1,568,729	1,137,030	1,115,792	964,692	827,016	622,187	446,028

Five Year Forecasts - Sewer Fund

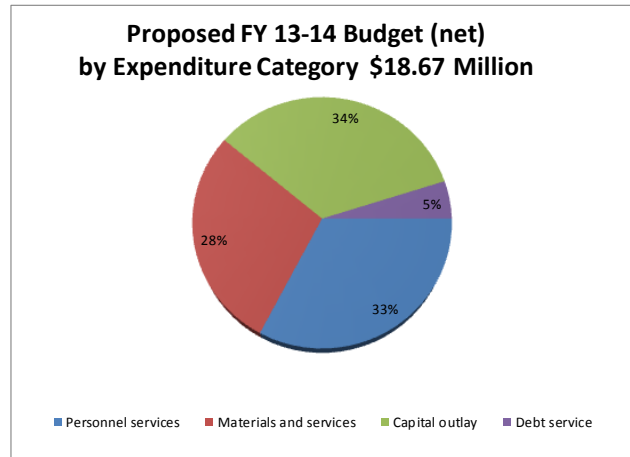
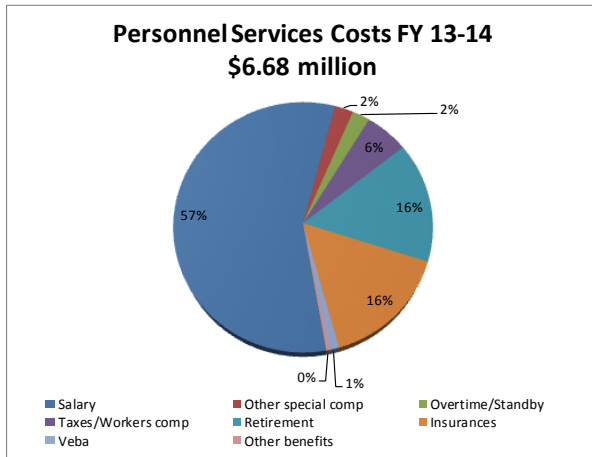
City of St. Helens
Sewer Fund - Revenues, Expenditures and Ending Fund Balance



	FY 10-11	FY 11-12	Est 12-13	Est 13-14	Est 14-15	Est 15-16	Est 16-17	Est 17-18
Revenue Slope - Sewer	7.6%	7.5%	7.5%	7.5%	3.5%	3.5%	3.5%	3.5%
Revenue Slope - Storm	9.5%	9.5%	9.5%	9.5%	3.0%	3.0%	3.0%	3.0%
Revenues								
Sewer/Storm Fees	3,966,224	4,316,641	4,358,500	4,510,000	4,692,800	4,562,576	4,716,359	4,875,369
Interest	24,698	17,441	25,000	25,000	25,073	19,909	18,895	19,430
Connection	1,205	675	1,000	1,000	640	700	800	800
Other Revenues	101,575	206,308	30,000	5,000	5,000	5,000	5,000	5,000
Total Revenues	4,093,702	4,541,065	4,414,500	4,541,000	4,723,513	4,588,185	4,741,053	4,900,599
Expenditures								
Collections	1,607,836	1,671,809	1,413,970	1,373,970	1,401,450	1,429,480	1,458,070	1,487,230
Secondary	813,667	561,108	498,600	504,730	514,820	525,120	535,620	546,340
Primary	518,764	445,515	366,670	380,730	388,340	396,110	404,030	412,110
Pumps	-	138,450	182,500	174,200	177,690	181,240	184,860	188,560
Storm	294,560	334,447	310,500	379,850	393,730	401,610	409,640	417,830
Franchise Fees	228,919	358,830	384,000	410,000	432,990	446,894	462,085	477,795
Debt Service	83,319	379,366	374,674	449,270	456,865	873,190	740,688	738,601
Other Financing	(2,630,967)	(354,885)	-	-	-	-	-	-
Capital Outlay	2,885,599	2,273,828	962,500	895,000	1,474,000	436,000	492,500	420,000
Total Expenditures	3,801,697	5,808,468	4,493,414	4,567,750	5,239,885	4,689,644	4,687,493	4,688,466
Prior period		(85,453)						
Ending Unrestricted Func	3,965,805	2,612,949	2,534,036	2,507,285	1,990,913	1,889,454	1,943,014	2,155,147



Personnel Services Costs



	<u>FY 13-14</u>	<u>FY 12-13</u>	<u>Variance</u>
Personal Services Costs - By Expenditures			
Salaries and wages			
Salary	3,800,960	3,867,940	(66,980)
Other special comp	159,630	150,470	9,160
Overtime/Standby	152,400	133,550	18,850
Total salaries and wages	4,112,990	4,151,960	(38,970)
Taxes/Workers comp	374,090	379,660	(5,570)
Retirement	1,040,650	941,330	99,320
Insurances	1,051,190	1,056,130	(4,940)
Veba	73,760	79,330	(5,570)
Other benefits	30,210	30,700	(490)
Total benefits	2,569,900	2,487,150	82,750
Total personal services	6,682,890	6,639,110	43,780

	<u>FY 13-14</u>	<u>FY 12-13</u>	<u>Variance</u>
Total Approved Budget - By Expenditures			
Personnel services	6,682,920	6,639,110	43,810
Materials and services	4,022,134	3,994,660	27,474
Capital outlay	6,969,360	4,494,900	2,474,460
Debt service	993,950	954,640	39,310
Net Budget	18,668,364	16,083,310	2,585,054
Internal Services	1,765,930	1,712,700	53,230
Transfers	1,747,781	1,751,900	(4,119)
Contingencies	3,013,689	2,822,868	190,821
Unappropriated reserves	8,286,265	6,944,812	1,341,453
Total Requirements	33,482,029	29,315,590	4,166,439

Staffing Complement

Divisions	FTE	Position / Job Title	General Fund								Streets	Fleet	Grant
			Council	Courts	Plng	Police	Library	Parks	Non-Dpt	Building			
Administration	1.00	City Administrator	-	-	-	-	-	-	-	-	-	-	-
	1.00		-	-	-	-	-	-	-	-	-	-	-
City Recorder	1.00	City Recorder	-	-	-	-	-	-	-	-	-	-	-
City Recorder	1.00	Administrative Assistant	-	-	-	-	-	-	-	-	-	-	-
City Recorder	1.00	Admin Secretary	-	-	-	-	-	14,760	14,760	14,770	-	-	-
City Recorder	1.00	Communications Officer	-	-	29,630	-	-	-	14,810	-	-	-	-
	4.00		-	-	29,630	-	-	14,760	29,570	14,770	-	-	-
Courts	1.00	Court Clerk	-	82,420	-	-	-	-	-	-	-	-	-
Courts	1.00	Legal Assistant	-	74,520	-	-	-	-	-	-	-	-	-
	2.00		-	156,940	-	-	-	-	-	-	-	-	-
Finance	1.00	Finance Director	-	-	-	-	-	-	-	-	-	-	-
Finance	1.00	Accounting Tech	-	-	-	-	-	-	-	-	-	-	-
Finance	1.00	Finance/Admin	-	-	-	-	-	-	-	-	-	-	-
Finance	2.00	Utility Billing Specialist	-	-	-	-	-	-	-	-	-	-	-
	5.00		-	-	-	-	-	-	-	-	-	-	-
Building	1.00	Building Official	-	-	-	-	-	1,310	-	122,380	1,310	-	-
Planning	1.00	City Planner	-	-	68,400	3,160	-	3,160	-	10,000	-	-	-
	2.00		-	-	68,400	3,160	-	4,470	-	132,380	1,310	-	-
Council	1.00	Mayor	6,470	-	-	-	-	-	-	-	-	-	-
Council	1.00	Council President	6,470	-	-	-	-	-	-	-	-	-	-
Council	3.00	Councilors	19,410	-	-	-	-	-	-	-	-	-	-
	5.00		32,350	-	-	-	-	-	-	-	-	-	-
Library	1.00	Library Director	-	-	-	-	122,670	-	-	-	-	-	-
Library	2.00	Librarian I	-	-	-	-	129,290	-	-	-	-	-	21,900
Library	1.00	Librarian Tech II	-	-	-	-	74,580	-	-	-	-	-	-
Library	1.46	PT Library Assistant (3)	-	-	-	-	48,240	-	-	-	-	-	4,640
	5.46		-	-	-	-	374,780	-	-	-	-	-	26,540
Police	1.00	Chief of Police	-	-	-	162,410	-	-	-	-	-	-	-
Police	4.00	Sergeant	-	-	-	559,210	-	-	-	-	-	-	-
Police	1.00	Detective	-	-	-	131,910	-	-	-	-	-	-	-
Police	10.00	Patrolman	-	-	-	1,009,670	-	-	-	-	-	-	-
Police	1.00	Police Records Specialist	-	-	-	78,810	-	-	-	-	-	-	-
	17.00		-	-	-	1,942,010	-	-	-	-	-	-	-
Engineering	1.00	Eng Tech II / Lat.Prc	-	-	-	-	-	-	-	-	-	-	-
Engineering	1.00	Civil Engr/Suprv	-	-	-	-	-	370	-	-	17,380	740	-
Engineering	1.00	Engineering Tech II	-	-	-	-	-	-	-	-	23,890	-	-
Engineering	1.00	Construction Inspector	-	-	-	-	-	-	-	-	15,430	-	-
	4.00		-	-	-	-	-	370	-	-	56,700	740	-
Operations	1.00	PW Supervisor	-	-	-	-	-	460	-	-	35,660	770	-
Operations	1.00	PW Field Supr/safety	-	-	-	-	-	-	-	-	29,090	-	-
Operations	1.00	Parks Field Supervisor	-	-	-	-	-	42,740	-	-	21,370	-	-
Operations	1.00	PW Office Assitant	-	-	-	-	-	-	-	-	-	-	-
Operations	1.00	Collection Operator	-	-	-	-	-	-	-	-	8,860	-	-
Operations	1.00	Parks Specialist	-	-	-	-	-	38,640	-	-	24,160	-	-
Operations	1.00	Utility Plumber	-	-	-	-	-	-	-	-	-	-	-
Operations	1.00	Water Systems Operator	-	-	-	-	-	-	-	-	-	-	-
Operations	1.00	Utility Craftsman	-	-	-	-	-	-	-	-	41,610	-	-
Operations	5.00	Utility II	-	-	-	-	-	-	-	-	113,340	-	-
Operations	4.00	Utility I	-	-	-	-	-	-	-	-	54,880	-	-
Operations	1.50	Seasonal PT (6)	-	-	-	-	-	-	-	-	-	-	-
	19.50		-	-	-	-	-	81,840	-	-	328,970	770	-
Ops - Fleet	2.00	Mechanic II	-	-	-	-	-	-	-	-	-	191,280	-
	2.00		-	-	-	-	-	-	-	-	-	191,280	-
Ops - WFF	1.00	Water treatment Operator	-	-	-	-	-	-	-	-	-	-	-
Ops - WFF	1.00	Water Filtration Operator	-	-	-	-	-	-	-	-	-	-	-
	2.00		-	-	-	-	-	-	-	-	-	-	-
WWTP	1.00	WWTP Operator IV	-	-	-	-	-	-	-	-	-	-	-
WWTP	1.00	WWTP Superintendent	-	-	-	-	-	-	-	-	-	-	-
WWTP	1.00	WWTP Operator III	-	-	-	-	-	-	-	-	-	-	-
	3.00		-	-	-	-	-	-	-	-	-	-	-
	71.96		32,350	156,940	98,030	1,945,170	374,780	101,440	29,570	147,150	386,980	192,790	26,540

Schedule continued on next page

Staffing Complement

Divisions	FTE	Position / Job Title	IS Administrative Services			PW	Water Fund			Sewer/Storm Fund					Total
			Admin	Recorder	Finance	Engr	Oper	WFP	Coll.	Pumps	Second	Primary	Storm		
Administration	1.00	City Administrator	159,050	-	-	-	-	-	-	-	-	-	-	-	159,050
	1.00		159,050	-	-	-	-	-	-	-	-	-	-	-	159,050
City Recorder	1.00	City Recorder	-	111,510	-	-	-	-	-	-	-	-	-	-	111,510
City Recorder	1.00	Administrative Assistant	-	88,400	-	-	-	-	-	-	-	-	-	-	88,400
City Recorder	1.00	Admin Secretary	-	18,450	-	11,070	-	-	-	-	-	-	-	-	73,810
City Recorder	1.00	Communications Officer	-	11,120	14,810	3,700	-	-	-	-	-	-	-	-	74,070
	4.00		-	229,480	14,810	14,770	-	-	-	-	-	-	-	-	347,790
Courts	1.00	Court Clerk	-	-	-	-	-	-	-	-	-	-	-	-	82,420
Courts	1.00	Legal Assistant	-	-	-	-	-	-	-	-	-	-	-	-	74,520
	2.00		-	-	-	-	-	-	-	-	-	-	-	-	156,940
Finance	1.00	Finance Director	-	-	142,990	-	-	-	-	-	-	-	-	-	142,990
Finance	1.00	Accounting Tech	-	-	92,210	-	-	-	-	-	-	-	-	-	92,210
Finance	1.00	Finance/Admin	-	-	73,900	-	-	-	-	-	-	-	-	-	73,900
Finance	2.00	Utility Billing Specialist	-	-	146,290	-	-	-	-	-	-	-	-	-	146,290
	5.00		-	-	455,390	-	-	-	-	-	-	-	-	-	455,390
Building	1.00	Building Official	-	-	-	-	1,310	-	1,310	-	-	-	-	3,270	130,890
Planning	1.00	City Planner	2,110	-	-	18,420	-	-	-	-	-	-	-	-	105,250
	2.00		2,110	-	-	18,420	1,310	-	1,310	-	-	-	-	3,270	236,140
Council	1.00	Mayor	-	-	-	-	-	-	-	-	-	-	-	-	6,470
Council	1.00	Council President	-	-	-	-	-	-	-	-	-	-	-	-	6,470
Council	3.00	Councilors	-	-	-	-	-	-	-	-	-	-	-	-	19,410
	5.00		-	-	-	-	-	-	-	-	-	-	-	-	32,350
Library	1.00	Library Director	-	-	-	-	-	-	-	-	-	-	-	-	122,670
Library	2.00	Librarian I	-	-	-	-	-	-	-	-	-	-	-	-	151,190
Library	1.00	Librarian Tech II	-	-	-	-	-	-	-	-	-	-	-	-	74,580
Library	1.46	PT Library Assistant (3)	-	-	-	-	-	-	-	-	-	-	-	-	52,880
	5.46		-	-	-	-	-	-	-	-	-	-	-	-	401,320
Police	1.00	Chief of Police	-	-	-	-	-	-	-	-	-	-	-	-	162,410
Police	4.00	Sergeant	-	-	-	-	-	-	-	-	-	-	-	-	559,210
Police	1.00	Detective	-	-	-	-	-	-	-	-	-	-	-	-	131,910
Police	10.00	Patrolman	-	-	-	-	64,030	-	25,600	-	16,650	15,370	6,400	-	1,137,720
Police	1.00	Police Records Specialist	-	-	-	-	-	-	-	-	-	-	-	-	78,810
	17.00		-	-	-	-	64,030	-	25,600	-	16,650	15,370	6,400	-	2,070,060
Engineering	1.00	Eng Tech II / Lat.Prc	-	-	-	-	-	-	65,990	-	-	-	-	22,000	87,990
Engineering	1.00	Civil Engr/Suprv	-	-	-	780	42,220	740	31,420	370	6,330	5,960	18,620	124,930	
Engineering	1.00	Engineering Tech II	-	-	-	-	23,880	-	23,850	-	-	-	-	23,880	95,500
Engineering	1.00	Construction Inspector	-	-	-	-	30,870	-	30,860	-	-	5,140	20,570	102,870	
	4.00		-	-	-	780	96,970	740	152,120	370	6,330	11,100	85,070	411,290	
Operations	1.00	PW Supervisor	-	-	-	-	56,590	770	43,010	460	770	460	14,760	153,710	
Operations	1.00	PW Field Supr/safety	-	-	-	-	43,640	-	32,000	-	-	-	-	11,640	116,370
Operations	1.00	Parks Field Supervisor	-	-	-	-	21,370	-	21,370	-	-	-	-	106,850	
Operations	1.00	PW Office Assitant	-	-	-	-	35,390	-	24,760	-	-	-	10,620	70,770	
Operations	1.00	Collection Operator	-	-	-	-	13,290	-	44,300	-	-	-	22,150	88,600	
Operations	1.00	Parks Specialist	-	-	-	-	14,490	-	19,330	-	-	-	-	96,620	
Operations	1.00	Utility Plumber	-	-	-	-	69,880	-	23,290	-	-	-	-	93,170	
Operations	1.00	Water Systems Operator	-	-	-	-	42,160	-	42,170	-	-	-	-	84,330	
Operations	1.00	Utility Craftsman	-	-	-	-	20,800	-	20,800	-	-	-	-	83,210	
Operations	5.00	Utility II	-	-	-	-	137,500	-	153,230	-	-	-	21,280	425,350	
Operations	4.00	Utility I	-	-	-	-	56,010	-	123,650	4,270	5,700	4,270	34,150	282,930	
Operations	1.50	Seasonal PT (6)	-	-	-	-	16,230	-	16,230	-	-	-	-	32,460	
	19.50		-	-	-	-	527,350	770	564,140	4,730	6,470	4,730	114,600	1,634,370	
Ops - Fleet	2.00	Mechanic II	-	-	-	-	-	-	-	-	-	-	-	-	191,280
	2.00		-	-	-	-	-	-	-	-	-	-	-	-	191,280
Ops - WFF	1.00	Water treatment Operator	-	-	-	-	-	118,590	-	-	-	-	-	-	118,590
Ops - WFF	1.00	Water Filtration Operator	-	-	-	-	-	100,700	-	-	-	-	-	-	100,700
	2.00		-	-	-	-	-	219,290	-	-	-	-	-	-	219,290
WWTP	1.00	WWTP Operator IV	-	-	-	-	-	-	35,990	47,980	35,990	-	-	-	119,960
WWTP	1.00	WWTP Superintendent	-	-	-	-	-	-	43,040	57,420	43,050	-	-	-	143,510
WWTP	1.00	WWTP Operator III	-	-	-	-	-	-	31,250	41,670	31,250	-	-	-	104,170
	3.00		-	-	-	-	-	-	110,280	147,070	110,290	-	-	-	367,640
	71.96		161,160	229,480	470,200	33,970	689,660	220,800	743,170	115,380	176,520	141,490	209,340	-	6,682,910

Continued from previous page

City of St. Helens
Compensation Plan FY 2013-14

Position	BU	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Grade
Monthly Salary Range								
Summer Labor	** NA	\$0	\$0	\$1,560	\$1,647	\$1,733		0
Library Assistant	** AFSCME	\$1,956	\$2,054	\$2,156	\$2,264	\$2,377		0
Secretarial/Clerical	** AFSCME	\$2,358	\$2,476	\$2,600	\$2,730	\$2,866		0
Library Tech. I	AFSCME	\$2,721	\$2,856	\$2,999	\$3,148	\$3,305		0
Parks Utility I	AFSCME	\$2,721	\$2,856	\$2,999	\$3,148	\$3,305		0
Parks Utility I	AFSCME	\$2,868	\$3,011	\$3,162	\$3,322	\$3,485		2
Deputy Court Clerk	** AFSCME	\$2,868	\$3,011	\$3,162	\$3,322	\$3,485		2
Secretarial/Clerical II	** AFSCME	\$2,868	\$3,011	\$3,162	\$3,322	\$3,485		0
Receptionist/Utility Billing Specialist	AFSCME	\$2,868	\$3,011	\$3,162	\$3,322	\$3,485		2
Utility Billing Specialist	AFSCME	\$2,868	\$3,011	\$3,162	\$3,322	\$3,485		2
Office Assistant	AFSCME	\$2,868	\$3,011	\$3,162	\$3,322	\$3,485		2
Utility Worker I	AFSCME	\$2,868	\$3,011	\$3,162	\$3,322	\$3,485		2
Library Tech. II	AFSCME	\$2,868	\$3,011	\$3,162	\$3,322	\$3,485		2
Legal Assistant	AFSCME	\$2,911	\$3,066	\$3,222	\$3,377	\$3,534		3
Police Records Specialist (New)	SHPA	\$2,659	\$2,813	\$2,971	\$3,138	\$3,322	\$3,508	4
Police Records Specialist (Current)	SHPA	\$2,752	\$2,911	\$3,075	\$3,248	\$3,438	\$3,631	4
Bldg/Admin Secretary	AFSCME	\$3,026	\$3,178	\$3,339	\$3,562	\$3,680		5
Planning Secretary	AFSCME	\$3,026	\$3,178	\$3,339	\$3,562	\$3,680		5
Court Clerk	AFSCME	\$3,026	\$3,178	\$3,339	\$3,562	\$3,680		5
Public Works Office Assistant	AFSCME	\$3,026	\$3,178	\$3,339	\$3,562	\$3,680		5
WWTP Operator I	AFSCME	\$3,026	\$3,178	\$3,339	\$3,562	\$3,680		5
Code Enforcement Officer	SHPA	\$2,848	\$3,052	\$3,258	\$3,461	\$3,663	\$3,869	6
Accounting Assistant	Non-Rep	\$3,251	\$3,411	\$3,581	\$3,761	\$3,947		7
Administrative Assistant	Non-Rep	\$3,251	\$3,411	\$3,581	\$3,761	\$3,947		7
Parks Utility II	AFSCME	\$3,368	\$3,536	\$3,715	\$3,900	\$4,094		8
Utility Worker II	AFSCME	\$3,368	\$3,536	\$3,715	\$3,900	\$4,094		8
Librarian I	** AFSCME	\$3,537	\$3,825	\$3,940	\$4,059	\$4,180		9
Communications Officer	AFSCME	\$3,440	\$3,610	\$3,790	\$3,980	\$4,180		9
Parks Specialist	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320		10
Collections System Operator	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320		10
Mechanic II	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320		10
Utility Craftsman	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320		10
Utility Plumber	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320		10
WWTP Operator II	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320		10
Water Systems Operator	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320		10
Water System Filtration Operator	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320		10
Accounting Tech.	Non-Rep	\$3,803	\$3,989	\$4,189	\$4,398	\$4,617		12
Engineering Tech. I	AFSCME	\$3,803	\$3,989	\$4,189	\$4,398	\$4,617		12
Water Treatment Operator	AFSCME	\$3,911	\$4,121	\$4,332	\$4,541	\$4,751		13
Patrolmen	SHPA	\$3,531	\$3,787	\$4,004	\$4,288	\$4,600	\$4,751	13
WWTP Operator III	AFSCME	\$4,009	\$4,211	\$4,420	\$4,643	\$4,873		14
Detective	SHPA	\$0	\$0	\$0	\$0	\$4,987		15
Engineering Tech. II	AFSCME	\$4,229	\$4,440	\$4,661	\$4,896	\$5,141		16
Construction Inspector	AFSCME	\$4,229	\$4,440	\$4,661	\$4,896	\$5,141		16
Field Supervisor/Safety Coordinator	Non-Rep	\$4,332	\$4,535	\$4,749	\$4,976	\$5,209		17
Water Treatment Ops Supervisor	Non-Rep	\$4,332	\$4,535	\$4,749	\$4,976	\$5,209		17
WWTP Operator IV	Non-Rep	\$4,368	\$4,587	\$4,815	\$5,057	\$5,309		18
City Recorder	Non-Rep Mgmt	\$4,810	\$5,050	\$5,300	\$5,560	\$5,837		22
City Planner	Non-Rep Mgmt	\$4,810	\$5,050	\$5,300	\$5,560	\$5,837		22
Sergeant	Non-Rep Mgmt	\$0	\$0	\$0	\$0	\$5,837		22
Prosecuting Attorney	Non-Rep Mgmt	\$5,082	\$5,334	\$5,602	\$5,881	\$6,176		23
WWTP Superintendent	Non-Rep Mgmt	\$5,110	\$5,370	\$5,640	\$5,920	\$6,220		25
Engineering Supervisor	Non-Rep Mgmt	\$5,110	\$5,370	\$5,640	\$5,920	\$6,220		25
Public Works Supervisor	Non-Rep Mgmt	\$5,110	\$5,370	\$5,640	\$5,920	\$6,220		25
Building Official	Non-Rep Mgmt	\$5,110	\$5,370	\$5,640	\$5,920	\$6,220		25
Library Director	Non-Rep Mgmt	\$5,624	\$5,906	\$6,171	\$6,495	\$6,835		27
Lieutenant	Non-Rep Mgmt	\$5,794	\$6,083	\$6,386	\$6,705	\$7,042		28
Finance Director	Non-Rep Mgmt	\$6,260	\$6,572	\$6,900	\$7,247	\$7,607		29
Chief of Police	Non-Rep Mgmt	\$6,448	\$6,769	\$7,108	\$7,464	\$7,837		30
Public Works Director	Non-Rep Mgmt	\$6,608	\$6,935	\$7,284	\$7,647	\$8,028		27
City Administrator	Non-Rep Mgmt	\$7,268	\$7,531	\$8,011	\$8,410	\$8,831		28

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



Other Schedules

Other Charts

Inter-fund Transfer Summary

From			Amount	To			Description
Fd	Dept	Acct		Fd	Dept	Acct	
009	103	692000	50,000	001	000	392000	Economic Development Reimbursement
016	016	692000	350,000	009	209	392000	Loan to Economic Development
017	017	692000	300,000	010	302	392000	Water Projects
018	018	692000	40,000	009	403	392000	Contingency for PW Operations
018	018	692000	350,000	010	303	392000	Sewer Projects
018	018	692000	525,000	010	304	392000	Storm water Project
032	032	692000	132,781	001	000	392000	Revenue Sharing - Merge with GF
			1,747,781				

Indirect Cost Allocation

What is Indirect Cost Allocation?

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

Some of the support functions identified are:

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

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

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

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

	Total	General Fund	Streets Fund	CE Grant	Water Fund	Sewer Fund	Internal	FTE
Direct Labor Charges								
City Council (001-100)	32,350	32,350						5.00
Administration / CD								
City Administrator (012-101)	159,050						159,050	1.00
City Recorder (012-102)	347,790	88,730					259,060	4.00
Planning and Building (001-104/105)	236,140	208,410	1,310		1,310	4,580	20,530	2.00
Finance (012-106)	455,390						455,390	5.00
Municipal Court (001-103)	156,940	156,940	-	-	-	-	-	2.00
Library	401,320	374,780	-	26,540	-	-	-	5.46
Police	2,070,060	1,942,010	-	-	64,030	64,020	-	17.00
Public Works								
Engineering	411,290	370	56,700	-	97,710	254,990	1,520	4.00
Operations	1,634,370	81,840	328,970	-	528,120	694,670	770	19.50
Fleet	191,280	-	-	-	-	-	191,280	2.00
Water Filtration Facility	219,290	-	-	-	219,290	-	-	2.00
Wastewater Treatment Plant	367,640					367,640		3.00
Total Direct Labor	6,682,910	2,885,430	386,980	26,540	910,460	1,385,900	1,087,600	71.96
Indirect Cost Allocations								
City Council	54,410	12,360	4,850	-	14,070	22,190	940	
Administrative Services								
City Administrator	232,020	66,720	20,670	-	60,000	80,600	4,030	
City Recorder	288,440	65,540	25,690	-	74,590	117,610	5,010	
Finance	628,650	71,420	28,000	-	203,270	320,500	5,460	
City Hall	91,210	34,190	7,000	-	16,750	32,430	840	
Public Works - Administration								
Administration	-	-	-	-	-	-	-	
Engineering	64,970	50	8,770	-	14,550	41,500	100	
Operations	134,160	6,270	17,070	-	54,650	56,170	-	
Total Indirect Cost Allocation	1,493,860	256,550	112,050	-	437,880	671,000	16,380	-

Glossary

Accrual Basis

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

Actual

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

Administration

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

Adopted Budget

The budget as finally adopted by the City Council and represents the financial plan of the City which forms the basic and limits for appropriations for the fiscal year.

Appropriations

Legal authorization granted by the City Council to spend public funds.

Approved Budget

The approved budget is that budget recommended by the Budget Committee and is reviewed by the City Council prior to adoption.

Assessed Value

The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.

Assets

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

Audit

Conducted by an independent Certified Public Accounting (CPA) Firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with generally accepted accounting principles.

Balanced Budget

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

Balance Sheet

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

Beginning Working Capital

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

Bond

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

Budget

Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

Budget Calendar

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

Budget Committee

A panel of citizens consisting of the City Council and equal lay members responsible for the review and recommendation of the annual budget.

Budget Document

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

Budget Message

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

Budget Officer

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

Budget Resolution

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

Budgetary Basis

Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP); with the following exceptions in the proprietary funds. The City budgets for bond principal retirements and does not budget for amortization or depreciation.

Capital Improvement Project

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

Capital Outlay

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

Capital Projects

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

CDBG

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

Contingency

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

Contracted Services

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

Council Expense

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

Debt Ratio

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

Debt Service

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

Department

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

Depreciation

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

Employee Benefits

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

Ending Balance

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

Enterprise Fund

A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominately self-supporting by user charges and fees.

Expenditures

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

Fees

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

Fiscal Management

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

Financial Year

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

Fixed Assets

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

Fleet Maintenance

Cost of maintenance and repairs to city-owned vehicles.

Franchise Fee

A franchise fee is charged for the privilege of using public right-of-way and property within the City for public or private purpose. The City currently assesses franchise fees on cable television, utilities, and gas and telephone services.

FTE

An abbreviation for full-time equivalent employees. Staffing levels are measured in FTE to give consistent comparisons from year to year.

Fund

A fiscal and accounting entity with balancing revenues and appropriations.

Fund Balance

The excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to as a deficit.

Funding

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

GASB (Governmental Accounting Standards Board)

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

General Fund

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

GIS

Geographic Information Services

Grant

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

Indicators

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

Indirect Charges

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

Indirect Cost Allocation

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

Infrastructure

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

Insurance

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

Interfund Transfers

Amounts distributed from one fund to finance activities in another fund. Shown as expenditure in the originating fund and revenue in the receiving fund.

Intergovernmental Revenues

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

Janitorial Services & Supplies

Building custodial services and supplies.

Jury/Witness Fees

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

Levy

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

L.I.D. (Local Improvement District)

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

Local Budget Law

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

Materials and Services

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

Miscellaneous (Revenue)

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

Mission

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

Municipal Memberships

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

Net Assets

The equity associated with general government less liabilities.

Non-Operating Budget

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

Objective

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

ODOT

Refers to the Oregon Department of Transportation.

Operating Budget

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

Operating Revenue

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

Ordinance

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

Outstanding Debt

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

PERS

Refers to the Public Employment Retirement System.

Personnel Services

The object classification for costs associated with employees, including salaries, overtime and fringe benefit costs.

Program

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

Projection

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

Property Tax

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

Proposed Budget

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

Real Market Value

The estimated value of property if sold.

Reserve

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

Resolution

A formal order of a governing body; lower legal status than an ordinance.

Resources

Total funds available which include the estimated balances on hand at the beginning of the fiscal year plus all revenues anticipated being collected during the year.

Revenue

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

Special Assessments

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

Storm Water

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

System Development Charges (SDCs)

Fees charged to new development to pay for capacity adding infrastructure improvements necessary to accommodate new growth within the transportation, parks, water, and watershed infrastructure systems. The framework for collection of SDCs is established per ORS 223.297-223.314.

Taxes

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

Tax Levy

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

Tax Rate

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

Tax Revenue

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

Telecommunication

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

Transfers

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

Unappropriated Fund Balance

An amount set aside to be used as cash carryover for the next fiscal year's budget. This amount cannot be used under any circumstances in the current fiscal year except under very specific conditions which are set out in State law.

User Fees

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

Working Capital

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

WFF or WTP

Water Filtration Facility, aka Water Treatment Plant.

WWTP

Waste Water Treatment Plant.

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**2013-14
Adopted Budget Resolutions**

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City of St. Helens
RESOLUTION NO. 1629

A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF ST. HELENS,
OREGON, ADOPTING BUDGET, MAKING APPROPRIATIONS, AND LEVYING
TAXES FOR THE FISCAL YEAR BEGINNING JULY 1, 2013

BE IT RESOLVED that the Common Council of the City of St. Helens, Oregon, hereby adopts the budget for fiscal year 2013-14 in the total of \$33,482,029 now on file in the office of the City Recorder of said City; and

BE IT FURTHER RESOLVED that the Common Council of the City of St. Helens, Oregon, hereby imposes taxes provided for in the adopted budget at the rate of \$1.9078 per \$1,000 of assessed value for tax year 2013-14 upon the assessed value of all taxable property within the district.

	Subject to the General Government Limitation	Excluded from the General Governmental Limitation
General Fund	\$1.9078/\$1,000	N/A

BE IT FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2013, and for the purposes shown below are hereby appropriated as follows:

Fund / Department / Program	Appropriation
<u>General Fund</u>	
Mayor and City Council	54,410.00
Municipal Court	335,520.00
Planning	161,990.00
Building	183,930.00
Police	2,366,650.00
Library	532,720.00
Parks	230,330.00
Non-Departmental	52,370.00
Contingency	778,000.00
Total General Fund	4,695,920.00
<u>Visitor and Tourism Fund</u>	
Visitor and Tourism	114,450.00
Contingency	25,000.00
Total Visitor and Tourism	139,450.00

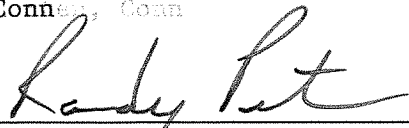
Fund / Department / Program	Appropriation
<u>Community Enhancement Fund</u>	
Public Art	47,250.00
Library Improvements - Building	4,620.00
Library Improvements - Equipment	2,500.00
Parks Improvements	14,860.00
PEG Access	10,000.00
Grants	320,794.00
LSTA	35,540.00
Economic Development	2,850,000.00
Contingency	183,545.00
Total Community Enhancement	3,469,109.00
<u>Capital Improvement Fund</u>	
Streets Projects	565,000.00
Water Projects	865,000.00
Sewer Projects	1,350,000.00
Storm Projects	800,000.00
Equipment	110,000.00
Contingency	408,000.00
Total Capital Improvement	4,098,000.00
<u>Street (Gas Tax) Fund</u>	
Streets	865,830.00
Contingency	100,000.00
Total Street (Gas Tax)	965,830.00
<u>Revenue Sharing</u>	
Transfers	132,781.00
Total Revenue Sharing	132,781.00
<u>Community Block Grant Fund</u>	
Community Block Grant	456,830.00
Total Community Block Grant	456,830.00
<u>Administrative Services Fund</u>	
City Administrator	232,020.00
City Recorder	288,440.00
Finance	628,650.00
City Hall	91,210.00
IT/Self Ins	57,000.00
Contingency	73,157.00
Total Administrative Services	1,370,477.00
<u>Public Works Fund</u>	
Engineering	64,970.00
Operations	134,160.00
Contingency	40,000.00
Total Public Works	239,130.00

Fund / Department / Program	Appropriation
<u>Fleet Fund</u>	
Fleet	269,250.00
Contingency	11,987.00
Total Fleet	281,237.00
<u>Water Reserve Fund</u>	
Transfers	350,000.00
Total Water Reserve	350,000.00
<u>Water Operating Fund</u>	
Distribution	2,089,890.00
Water Filtration Facility	905,360.00
Contingency	840,000.00
Total Water Operating	3,835,250.00
<u>Sewer / Storm Operating Fund</u>	
Collections	2,562,240.00
Secondary	504,730.00
Primary	380,730.00
Storm	985,850.00
Pumps	174,200.00
Contingency	554,000.00
Total Sewer / Storm Operating	5,161,750.00
Total Appropriated Budget	<u>\$ 25,195,764.00</u>

<u>Unappropriated Fund Balance/Reserves</u>	
General Fund	428,748.00
Visitor and Tourism Fund	267,406.00
Community Enhancement Fund	265,691.00
Capital Improvement Fund	4,162,465.00
Street (Gas Tax) Fund	328,737.00
Fleet Fund	2,910.00
Water Operating Fund	922,829.00
Sewer / Storm Operating Fund	1,907,479.00
Total Unappropriated	8,286,265.00
Total Budget	<u>\$ 33,482,029.00</u>

Approved and adopted by the City Council on June 19, 2013, by the following vote:

Ayes: Locke, Carlson, Peterson, Connors, Connors
Nays: Morten


Randy Peterson, Mayor

ATTEST:


Kathy Payne, City Recorder

City of St. Helens
RESOLUTION NO. 1626

A RESOLUTION OF THE CITY OF ST. HELENS DECLARING THE
CITY'S ELECTION TO RECEIVE STATE REVENUES

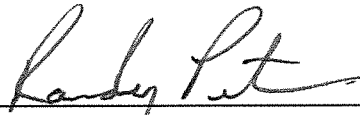
The City of St. Helens resolves as follows:

Section 1. Pursuant to ORS 221.770, the City hereby elects to receive state revenues for fiscal year 2013-14.

Approved and adopted by the City Council on June 19, 2013, by the following vote:

Ayes: Locke, Carlson, Peterson, Morten, Conn

Nays: None



Randy Peterson, Mayor

ATTEST:



Kathy Payne, City Recorder

City of St. Helens
RESOLUTION NO. 1630

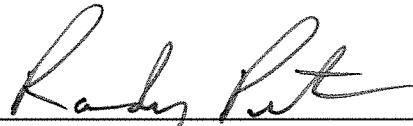
A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF ST. HELENS,
OREGON, ADOPTING A CITY EMPLOYEE COMPENSATION PLAN FOR
FISCAL YEAR BEGINNING JULY 1, 2013

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of St. Helens, Oregon, that the City employees are to be paid salaries in monthly installments effective July 1, 2013, as respectfully set out after their positions, as per attachment A.

Approved and adopted by the City Council on June 19, 2013, by the following vote:

Ayes: Locke, Carlson, Peterson, Morten, Conn

Nays: None



Randy Peterson, Mayor

ATTEST:



Kathy Payne, City Recorder

City of St. Helens
Compensation Plan FY 2013-14

tachment A

Position	BU	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
		Monthly Salary Range					
Summer Labor	** NA	\$0	\$0	\$1,560	\$1,647	\$1,733	
Library Assistant	** AFSCME	\$1,956	\$2,054	\$2,156	\$2,264	\$2,377	
Secretarial/Clerical	** AFSCME	\$2,358	\$2,476	\$2,600	\$2,730	\$2,866	
Library Tech. I	AFSCME	\$2,721	\$2,856	\$2,999	\$3,148	\$3,305	
Parks Utility I	AFSCME	\$2,868	\$3,011	\$3,162	\$3,322	\$3,485	
Receptionist/Utility Billing Specialist	AFSCME	\$2,868	\$3,011	\$3,162	\$3,322	\$3,485	
Utility Billing Specialist	AFSCME	\$2,868	\$3,011	\$3,162	\$3,322	\$3,485	
Office Assistant	AFSCME	\$2,868	\$3,011	\$3,162	\$3,322	\$3,485	
Utility Worker I	AFSCME	\$2,868	\$3,011	\$3,162	\$3,322	\$3,485	
Library Tech. II	AFSCME	\$2,868	\$3,011	\$3,162	\$3,322	\$3,485	
Police Records Specialist (New)	SHPA	\$2,659	\$2,813	\$2,971	\$3,138	\$3,322	\$3,508
Legal Assistant	AFSCME	\$2,911	\$3,066	\$3,222	\$3,377	\$3,534	
Police Records Specialist (Current)	SHPA	\$2,752	\$2,911	\$3,075	\$3,248	\$3,438	\$3,631
Bldg/Admin Secretary	AFSCME	\$3,026	\$3,178	\$3,339	\$3,562	\$3,680	
Planning Secretary	AFSCME	\$3,026	\$3,178	\$3,339	\$3,562	\$3,680	
Municipal Court Clerk	AFSCME	\$3,026	\$3,178	\$3,339	\$3,562	\$3,680	
Public Works Office Assistant	AFSCME	\$3,026	\$3,178	\$3,339	\$3,562	\$3,680	
WWTP Operator I	AFSCME	\$3,026	\$3,178	\$3,339	\$3,562	\$3,680	
Code Enforcement Officer	SHPA	\$2,848	\$3,052	\$3,258	\$3,461	\$3,663	\$3,869
Accounting Assistant	Non-Rep	\$3,251	\$3,411	\$3,581	\$3,761	\$3,947	
Administrative Assistant	Non-Rep	\$3,251	\$3,411	\$3,581	\$3,761	\$3,947	
Parks Utility II	AFSCME	\$3,368	\$3,536	\$3,715	\$3,900	\$4,094	
Utility Worker II	AFSCME	\$3,368	\$3,536	\$3,715	\$3,900	\$4,094	
Librarian I	** AFSCME	\$3,537	\$3,825	\$3,940	\$4,059	\$4,180	
Communications Officer	AFSCME	\$3,440	\$3,610	\$3,790	\$3,980	\$4,180	
Parks Specialist	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320	
Collections System Operator	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320	
Mechanic II	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320	
Utility Craftsman	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320	
Utility Plumber	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320	
WWTP Operator II	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320	
Water Systems Operator	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320	
Water System Filtration Operator	AFSCME	\$3,557	\$3,732	\$3,919	\$4,115	\$4,320	
Accounting Tech.	Non-Rep	\$3,803	\$3,989	\$4,189	\$4,398	\$4,617	
Engineering Tech. I	AFSCME	\$3,803	\$3,989	\$4,189	\$4,398	\$4,617	
Water Treatment Operator	AFSCME	\$3,911	\$4,121	\$4,332	\$4,541	\$4,751	
Patrolmen	SHPA	\$3,531	\$3,787	\$4,004	\$4,288	\$4,600	\$4,751
WWTP Operator III	AFSCME	\$4,009	\$4,211	\$4,420	\$4,643	\$4,873	
Detective	SHPA	\$0	\$0	\$0	\$0	\$4,987	
Engineering Tech. II	AFSCME	\$4,229	\$4,440	\$4,661	\$4,896	\$5,141	
PW Construction Inspector	AFSCME	\$4,229	\$4,440	\$4,661	\$4,896	\$5,141	
Field Supervisor/Safety Coordinator	Non-Rep	\$4,332	\$4,535	\$4,749	\$4,976	\$5,209	
Water Treatment Ops Supervisor	Non-Rep	\$4,332	\$4,535	\$4,749	\$4,976	\$5,209	
WWTP Operator IV	Non-Rep	\$4,368	\$4,587	\$4,815	\$5,057	\$5,309	
City Recorder	Non-Rep Mgmt	\$4,810	\$5,050	\$5,300	\$5,560	\$5,837	
City Planner	Non-Rep Mgmt	\$4,810	\$5,050	\$5,300	\$5,560	\$5,837	
Sergeant	Non-Rep Mgmt	\$0	\$0	\$0	\$0	\$5,837	
WWTP Superintendent	Non-Rep Mgmt	\$5,110	\$5,370	\$5,640	\$5,920	\$6,220	
Engineering Supervisor	Non-Rep Mgmt	\$5,110	\$5,370	\$5,640	\$5,920	\$6,220	
Public Works Supervisor	Non-Rep Mgmt	\$5,110	\$5,370	\$5,640	\$5,920	\$6,220	
Building Official	Non-Rep Mgmt	\$5,110	\$5,370	\$5,640	\$5,920	\$6,220	
Library Director	Non-Rep Mgmt	\$5,624	\$5,906	\$6,171	\$6,495	\$6,835	
Lieutenant	Non-Rep Mgmt	\$5,794	\$6,083	\$6,386	\$6,705	\$7,042	
Finance Director	Non-Rep Mgmt	\$6,260	\$6,572	\$6,900	\$7,247	\$7,607	
Chief of Police	Non-Rep Mgmt	\$6,448	\$6,769	\$7,108	\$7,464	\$7,837	
Public Works Director	Non-Rep Mgmt	\$6,608	\$6,935	\$7,284	\$7,647	\$8,028	
City Administrator	Non-Rep Mgmt	\$7,268	\$7,531	\$8,011	\$8,410	\$8,831	

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