

City of St. Helens

2014 2015

Adopted Budget



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Cover picture and design by City's Communications Officer Crystal Farnsworth
Riverfront, St. Helens.

City of St. Helens Fiscal Year 2014-15 Budget

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City of St. Helens



2014-15 Annual Budget Introduction



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

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

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

City of St. Helens Budget Committee

Council Members

Member	Appointed	Expires
Randy Peterson	Mayor	12/31/2014
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
Garrett Lines	12/31/2013	12/31/2016
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

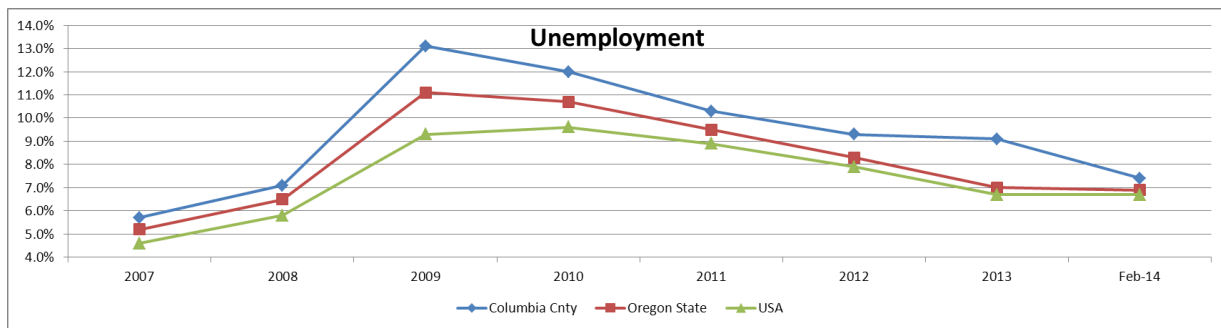
The Budget Message

Date: April 11, 2014
To: City of St. Helens Budget Committee
From: John Walsh, City Administrator
 Jon Ellis, Budget Officer
Subject: Fiscal Year 2014-15 Budget Message

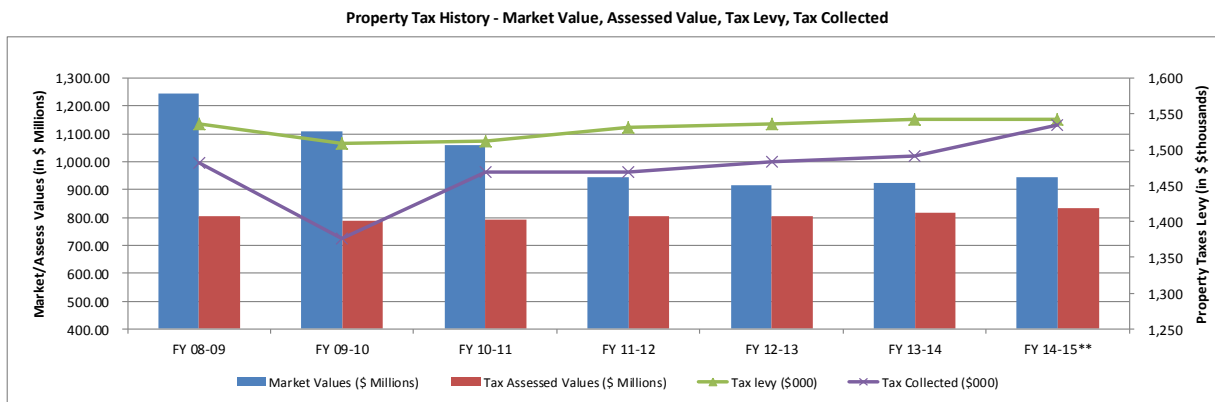


I respectfully submit the proposed budget for the City of St. Helens for Fiscal Year 2014-15.

Unlike the past five years, Fiscal Year (FY) 2014-15 budget proposal does not include any recommendation for additional reductions to service levels or programs. The budget generally reflects a status quo maintaining desired City services. Although the economy continues to show signs of improvement, the budget reflects a caution considering the past economic trends. The Columbia County economy has historically lagged behind both the state and national trends as illustrated in the following table on unemployment.



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



This is the first year in recent history that the funding of City’s services is balanced with operating revenues without drawing on reserve funds. Obtaining this balance or “stabilization” required reducing staffing levels, delaying capital investments and deferring maintenance involving many difficult decisions by the Budget Committee and City Council. The local economy appears to be on the path to recovery and while it may be time to take our foot off the brake, we should proceed cautiously, and by no means press too hard on the accelerator. Some of the difficult decisions necessary to stabilize the budget consisted of the following:

- Reduction to services levels through staff reductions

City Wide - All Departments / Funds

Department	Actual 2007-08 or peak	Adopted 2012-13	Adopted 2013-14	Adopted 2014-15	Adopted 2013-14 -VS- Adopted 2014-15		Actual 2007-08 * -VS- Adopted 2014-15	
					Change	Percent	Change	Percent
Administrative / Community Services	18.50	14.50	14.00	14.00	-	0.00%	(4.50)	-24.3%
Police	24.00	18.00	17.00	17.00	-	0.00%	(7.00)	-29.2%
Library	7.00	5.50	5.46	5.29	(0.17)	-3.09%	(1.71)	-24.4%
Public Works *	36.70	32.80	30.50	29.75	(0.75)	-2.29%	(6.95)	-18.9%
Total FTE	86.20	70.80	66.96	66.04	(0.92)	-1.30%	(20.16)	-23.4%

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

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

The City’s total budget is \$35.09 million, but after netting un-appropriated funds (\$6.64 million), contingencies (\$2.35 million), inter-fund transfers (\$4.89 million), and internal services (\$1.88 million); the net budget (anticipated cash out the door) is \$19.33 million. The General Fund net budget totals \$4.17 million (after netting out contingencies and un-appropriated funds).

The overall changes in the adopted FY 14-15 budget (as compared to the adopted FY 13-14 budget) are summarized as follows:

Personal Services increased \$33,800 or .49% primarily due to:

- Anticipated cost of living and merit increases of \$200,000 or 3.5%
- Anticipated medical insurance cost increase of \$62,000 or 6%
- Offset by:
 - Change in medical/VEBA/employee contributions resulting in reductions of \$72,000
 - Reduction to PERS rates \$90,000 (2 additional years for amortizing unfunded liability)
 - Reduction in staffing (Engineering \$50,00 and Library \$15,000)
 - Change in employee mix (turn-over)

Materials and Services increased \$376,000 or 1.7% primarily due to:

- \$45,000 – increase of 15.7% in City/County Insurance Services (CIS - General Liability/Auto).
- \$168,000 – contract services associated with:
 - \$ 50,000 - Cost of Service Allocation (COSA) Study
 - \$ 44,000 - Financial Software upgrade
 - \$100,000 – Wastewater Treatment Plant Sludge mitigation study
- \$90,000 – Tourism sponsored events. Tourism initiated a new City promotional program that includes four new City-sponsored events and enhancement to the existing Spirit of Halloweentown month-long event. This program allows for corporate sponsorship packages that cover all events and enhances promotion of City’s tourism.

Capital Outlay increased \$.18 million or 2.6% primarily due to change in capital project mix consisting of carryover projects, continuation of projects and/or new projects. The most significant of capital improvements are:

- Anticipated purchase of the Boise Veneer property – The City is in the process of assessing, with intent to purchase, the Boise Veneer property which would be funded by a dedication of timber revenues and an inter-fund borrowing from the Capital Improvement Fund.
- Godfrey Outfall Upgrade – two primary storm systems merge in Godfrey Park and existing infrastructure is undersized and show signs of potential failure.
- St. Helens Street Overlay - Construct an asphalt overlay of St. Helens Street from 12th Street to Milton Way.
- 2MG Reservoir Rehabilitation - In lieu of a full reservoir replacement costing millions of dollars, this project will rehabilitate the existing 2 million gallon reservoir by installing a spray-on or membrane liner inside the 85-year-old concrete reservoir. The proposed rehabilitation is a very cost-efficient method to significantly extend the service life of the facility.

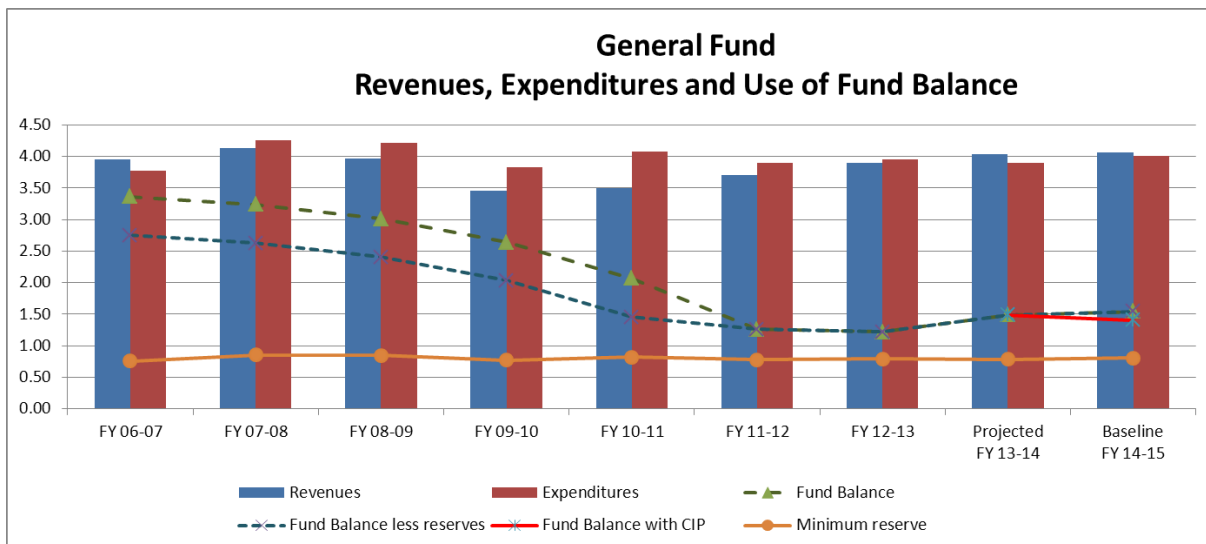
For further details and a listing of all projects refer to the Capital Improvement Fund section of this document.

The General Fund

At first blush, the General Fund Budget for Fiscal Year 2014-15 (reference attachment) shows that:

- The ending fund balance on June 30, 2015, assuming no draw on contingencies, will be \$1.4 million or approximately 35% of annual operating costs, and
- The anticipated operating revenues should exceed anticipated operating expenditures by \$29,480 (please note that this measurement excludes one time capital purchases proposed by staff below).

Great news, especially in reflection of the long-term trend of draining reserves.



The budget has been developed on the basis of maintaining service levels budgeted for in the Fiscal Year 2013-14 and trying to get caught up on some deferred capital needs. Therefore, the tough decisions will lay with what is not currently reflected in the FY 2014-15 Budget and whether continuations of these practices are sustainable. The following is the laundry list of the items in no specific order:

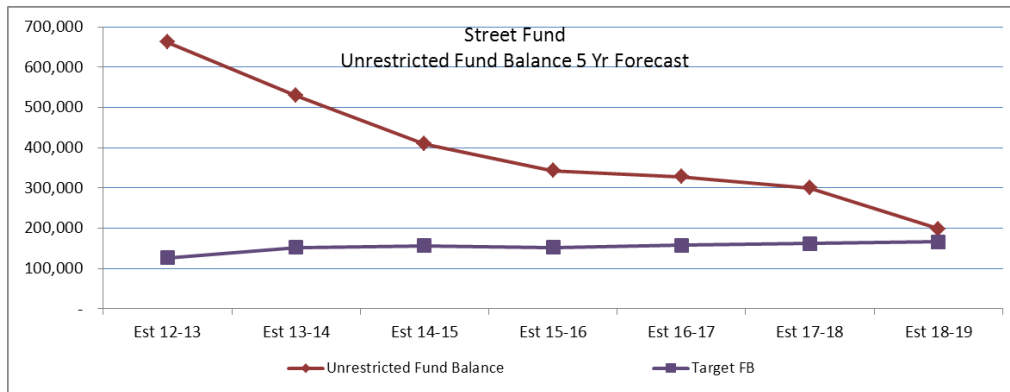
- Contract negotiations with St. Helens Police Association (SHPA) – currently in mediation.
- Public Employees' Retirement System (PERS) rate increases pending – Anticipate a 10% increase on July 1, 2015.
- Equipment replacement reserve for General Fund Departments/Divisions – current budget proposes draw on reserves for one time purchases of severely past due replacement equipment (\$113,400) and adds an additional \$25,000 to be placed in a reserve fund for future replacement of equipment.
- Staffing levels associated with maintaining parks – currently is .8 FTE.
- Library Service levels – in FY 2013-14 eliminated .5 FTE from library resulting in reducing operating hours at the library on Mondays by 5 hours.
- Law/Code enforcement – in FY 2013-14 eliminated the Code Enforcement Officer position and decided to not fill the Police Lieutenant position.
- Community Development – Contract Building Official and Inspection Services or fill the Building Official vacant position and is there sufficient activity to justifying reinstating a Community Development Director which was eliminated in the 2010 reductions?
- Main Street Program – Do we continue supporting the Main Street Program?
- Certified Local Government (CLG) Program – Due we promote and expand program?

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

Special Revenue Funds

Special Revenue funds are funds that receive dedicated revenues for a restricted purpose. The funds defined as special revenues are Tourism, Community Enhancement, Streets (Gas Tax), Community Block Grant, and Capital Projects Funds. Since funds are relatively non-discretionary, there are limited decisions associated with expenditures but some of the concerns / opportunities to be discussed are:

- Street (Gas Tax) Fund – Gas Tax growth has not kept pace with infrastructure maintenance demands, resulting in reductions to the operating fund reserves which are not sustainable. While in the current year the fund is balanced and ending fund reserves will be approximately 50% of operating costs, this is significantly down from two years ago when reserves were 120% of operating costs. A discussion on alternative revenue sources (Local Gas Tax, Transportation Utility Fee, etc.) may be appropriate during budget deliberation to gain a sense of how to address future shortfalls.



- Capital Improvement Fund - Storm funds – The City will be replacing the Godfrey Park Storm Outfall, the project is estimated at \$1.8 million dollars in FY 14-15. Since Storm does not have adequate reserve to pay for the growth portion of the project, staff will be recommending the dedication of future SDC cash flow to pay for the growth portion of the project (internal borrowing).
- Other items of interest - Development of new fund to address economic development, property acquisition and management will be presented – still under construction. Tourism implemented new multi-event menu to increase promotion of St. Helens and develop a sponsorship program for promotion of events. Community Development Block Grant – Community Action Team (CAT) is currently completing a \$400,000 housing rehabilitation program.

Internal Service Funds

Internal Service Funds are used to account for cost of services that are utilized by all departments throughout the organization. The costs are captured in a centralized cost center and then are allocated to departments / divisions in a reasonable and rational methodology. Internal Service

funds are Administrative Services Fund, Public Works Fund, and the Fleet Maintenance Fund. Some of the concerns or opportunities are:

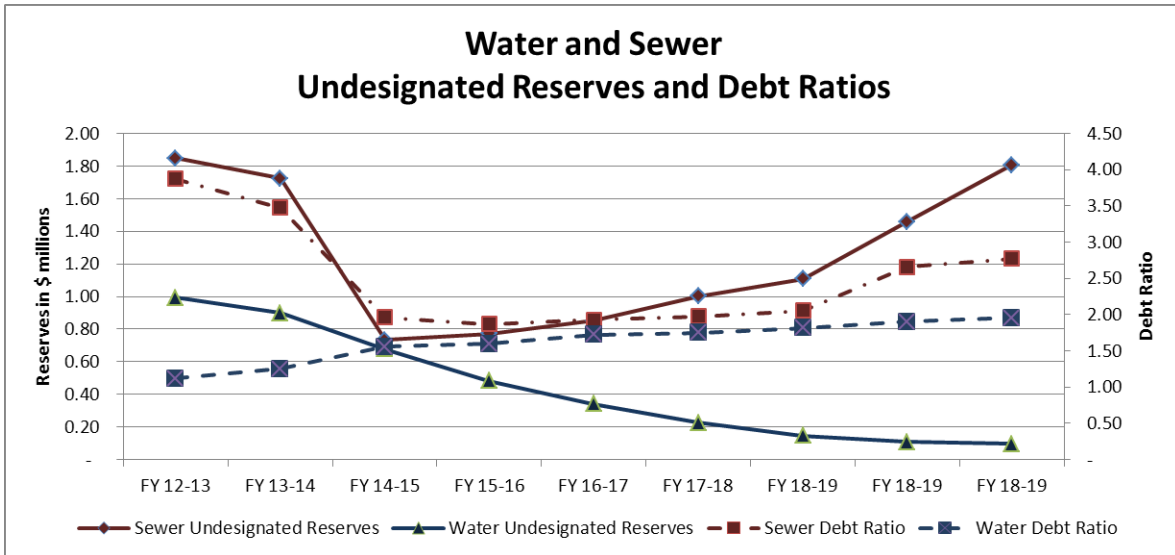
- Administrative Services opportunities
 - How to handle grant-purchased computer equipment that were not initially budgeted for in the IT Replacement Reserve (Police and Library).
 - Financial software upgrade – staff will be working diligently over the next 12 months on the migration of the City’s financial software and anticipate to go live in the winter of 2014 or spring 2015.
 - City insurances with City/County Insurance Services (CIS) are increasing 15.6%.
- Public Works changes and opportunities
 - City Engineering costs are down primarily due to temporarily reducing a full time Engineering Technician to quarter time and a shift of some support staff dedication to Finance and Building.
 - Operations costs increase due to change in practice of allocating fuel costs. In the current year, fuel delivered at the shops was allocated to divisions utilizing a control log on vehicle usage and trying to match up with fuel purchases to charge to the appropriate Fund and Cost Center. The original purchase costs were all charged to water with offsetting revenues when allocated out to cost centers. The change is to record purchases out of Operations, still utilize control log, but then the costs will be allocated with all other internal costs associated in this fund to departments based on the annual time survey of staff (included in the indirect cost allocation for Public Works). This eliminates guestimates of cost to be allocated and assures full recovery based on actual usage history.
- Fleet – no user rate increases are proposed. Please note that in FY 12-13 rates were reduced 20%.

Enterprise Funds

Enterprise Funds are operations that costs are recovered 100% through user fees from outside customers. Enterprise funds are Water and Sewer/Storm. Some of the more mentionable items included in the budget are:

- A rate increase of 4.5% in FY 14-15 was set this past December via a biennium rate setting resolution.
- A comprehensive review and update to the City’s Cost of Service Allocation (COSA) is scheduled for next year. This review will reassess current policies and practices utilized in determining COSA and provide enhanced public involvement in the review (estimated cost \$50,000).
- Sewer revenues are anticipated to continue to decline associated with the Boise plant closure and have been minimized to a certain point from the leasing of some of these facilities to Cascades (loss estimated at \$50,000).

- Debt ratio which is a measurement of the ability of a fund to pay debt service. The City is required to maintain a minimum of 1.1 as defined by our bond covenants with Capital One. An industrial standard is closer to 2.0. The Water Fund for FY 14-15 is projected to have a 1.5 debt ratio and the Sewer Fund a 2.6 debt ratio.



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

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 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.

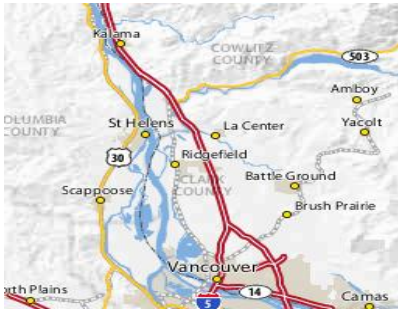
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City of St. Helens



2014-15 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 government, manufacturing, leisure and hospitality, and retail.

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	23.19	2.8%	1	Boise White Paper LLC	88.83	11.9%
2	Boise White Paper LLC	20.25	2.5%	2	Armstrong World Industry	28.23	3.8%
3	Cascade Tissue Group of Oregon	12.41	1.5%	3	Cascade Tissue Group of Oregon	18.96	2.5%
4	Wal-Mart	8.03	1.0%	4	Wal-Mart	6.53	0.9%
5	Northwest Natural Gas	6.89	0.8%	5	Graymont Western US Inc	5.64	0.8%
2	Comcast Corporation	6.42	0.8%	6	Letica Corporation	5.70	0.8%
7	Letica Corporation	6.28	0.8%	7	Stimson Lumber Company	5.30	0.7%
8	Weston Investment Co LLC	5.78	0.7%	8	Northwest Natural Gas	5.56	0.7%
9	Callaway Properties LLC	4.73	0.6%	9	St Helens Properties LLC	5.29	0.7%
10	Nationwide Health Properties LLC	4.70	0.6%	10	Boise Building Solutions	4.99	0.7%
Total Top Ten		98.66	12.1%	Total Top Ten		175.03	23.4%
Total Assess Value - City Wide		815.44	100.0%	Total Assess Value - City Wide		748.09	100.0%

City of St. Helens

Population History

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

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

City of St. Helens is the largest City in Columbia County and the County seat. Over the past ten years the City of St. Helens was the second fastest growing city in Columbia County with a growth of 15% compared to the Columbia County population growth of 11%.

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 Mission and Goals

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

By doing so we will:

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

The main goals set by council are:

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

GOAL 1 - Provide Effective Governance and Fiscal Management

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

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

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

Council Mission and Goals (continued)

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

GOAL 2 - Improve Service, Communication and Relationships

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

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

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

Council Mission and Goals (continued)

GOAL 3 - Foster a Safe and Healthy Community

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

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

- ✓ Provide resources to support City services (ie. Police, Library, Parks, Public Works)
 - Support Police reserve program
 - Support Police accreditation program
 - Support Library operations and programming

- ✓ Support City infrastructure and facilities
 - Maintain streets in safe/serviceable condition
 - Explore alternative funding for street maintenance
 - Provide clean drinking water and compliant waste water treatment
 - Adequately staff, equip and house police services
 - Evaluate alternatives to possible County jail closure

- ✓ Promote access to social and health services

- ✓ Promote education, activities and programs to improve community health and welfare
 - Improve personal/family preparedness
 - Exercise disaster/emergency preparedness plans
 - Support public art and beautification

- ✓ Support parks, trails and recreation programs
 - Explore alternative funding for parks maintenance

GOAL 4 - Facilitate Economic Development Activities

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

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

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

Council Mission and Goals (continued)

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

GOAL 5 - Provide Sound Stewardship of Community Assets

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

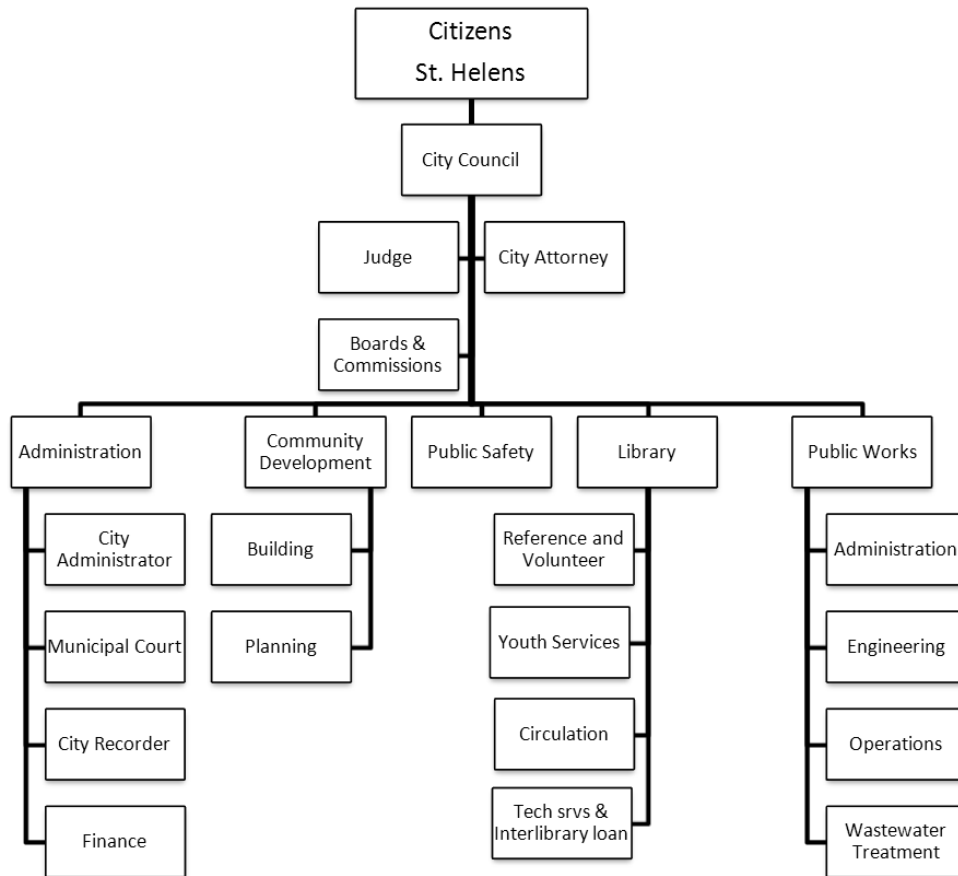
DESIRED OUTCOME – The City exercises wise stewardship of public infrastructure assuring facilities are built to meet growing needs, infrastructure is maintained to industry standards, and provisions are made to provide funding for needed future investments. Private spaces visible or usable by the public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

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

Council Mission and Goals (continued)

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

City-Wide Organizational Chart



The Budget Process

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

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

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

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

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

The Budget Process

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

Table 1 - FY 2014-15 Budget Schedule		
Date	Time	Agenda
Tuesday, April 15, 2014	6:00 PM	General Budget Overview Review of Administration, Library, and Police Departments
Tuesday, April 29, 2014	6:00 PM	Review of Public Works Department
Tuesday, May 06, 2014	6:00 PM	Budget Committee Public Hearing
Tuesday, May 20, 2014	6:00 PM	Alternative Budget Committee Public Hearing (if needed)
Wednesday, June 04, 2014	6:30 PM	City Council Public Hearing
Wednesday, June 18, 2014	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 Process

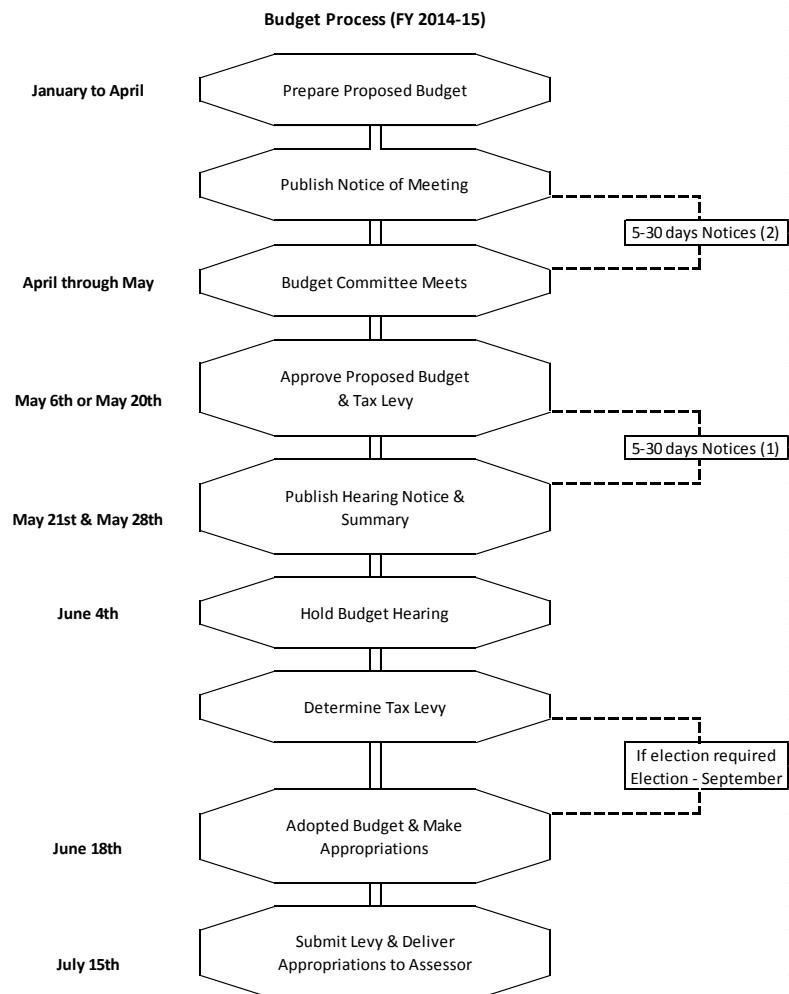
The Budget Committee

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

The appointed members:

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

The Budget Process Schematics



The Budget Process

The Budget Basis

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

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

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

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

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

The Budget Process

The Budget Document

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

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

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

Fiscal Policies

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

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

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

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

Fiscal Objectives

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

Fiscal Policies

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

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

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

Fiscal Policies

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

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

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

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

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

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

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

Fiscal Policies

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

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

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

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

- a. The City shall establish and maintain its accounting system according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards. Promulgated by the Government Finance Officers Association (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
- b. An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.

Fiscal Policies

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

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

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

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

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

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 2013/14
- Goals & Objectives- FY 2014/15
- Budget Highlights- FY 2014/15
- Budget Summary- Revenues & Expenditures by category
 - *Two years of prior year actual data
 - *Adopted Budget FY 2013/14 data
 - *Proposed Budget FY 2014/15 data
 - *Committee Approved Budget FY 2014/15 data
 - *Council Adopted Budget FY 2014/15 data

Governmental Funds

Major Funds

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

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

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

Non-Major Funds

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

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

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

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

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

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

Proprietary Funds

Major Funds

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

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

Fund Organization Chart

<table border="1" style="width: 100%;"> <tr> <th colspan="2" style="background-color: #c6e0b4;">Internal Service Funds Pages 155 - 172</th> </tr> <tr> <td style="width: 50%;">1,422,214 Administration</td> <td style="width: 50%;"></td> </tr> <tr> <td>312,300 Public Works</td> <td></td> </tr> <tr> <td><u>284,301 Fleet</u></td> <td></td> </tr> <tr> <td>2,018,815</td> <td></td> </tr> <tr> <td>(214,695) Offset - IS</td> <td></td> </tr> </table>			Internal Service Funds Pages 155 - 172		1,422,214 Administration		312,300 Public Works		<u>284,301 Fleet</u>		2,018,815		(214,695) Offset - IS	
Internal Service Funds Pages 155 - 172														
1,422,214 Administration														
312,300 Public Works														
<u>284,301 Fleet</u>														
2,018,815														
(214,695) Offset - IS														
248,690	670,918	884,512												
General Fund Page 105 - 118	Special Rev - CIP Funds Pages 119 - 154	Enterprise Funds Pages 173 - 188												
64,410 City Council 349,420 Municipal Court 178,550 Planning 200,420 Building 2,391,930 Police 544,200 Library 233,250 Parks 263,970 Non-Dept. 805,700 Contingency <hr/> 5,031,850 Total budget	240,100 Visitor & Tourism 4,356,360 Community Enhancement 6,552,000 Capital Improvement - Revenue Sharing 56,830 CDBG 1,018,750 Streets <hr/> 12,224,040 Total budget	5,403,710 Water Operating 6,067,394 Sewer Operating <hr/> 11,471,104 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	1,469,528	4,067,060	19,000	4,031,950	194,200	1,329,438	805,700	523,738
Special Revenue Funds								
Visitor & Tourism	279,103	199,450	-	196,100	19,000	263,453	25,000	238,453
Community Enhancement	464,244	1,078,790	3,003,863	4,336,360	-	210,537	20,000	190,537
Capital Improvement	5,765,708	1,071,000	2,066,000	5,012,000	1,000,000	2,890,708	540,000	2,350,708
CDBG	-	56,830	-	56,830	-	-	-	-
Streets (Gas Tax)	538,502	799,000	-	781,250	137,500	418,752	100,000	318,752
Internal Service Funds								
Administrative Services	97,354	1,293,460	31,400	1,362,620	2,063	57,531	57,531	-
Public Works	-	272,300	40,000	272,300	-	40,000	40,000	-
Fleet	34,301	250,000	-	272,060	-	12,241	12,241	-
Enterprise Funds								
Water Operating	2,665,012	4,177,000	-	2,724,100	2,465,000	1,652,912	214,610	1,438,302
Sewer Operating	2,716,144	4,608,700	-	4,050,474	1,342,500	1,931,870	674,420	1,257,450
Grand Total	14,029,896	17,873,590	5,160,263	23,096,044	5,160,263	8,807,442	2,489,502	6,317,940
Total Budget			37,063,749		37,063,749			
Unappropriated fund balance			(14,029,896)		(6,317,940)			
Contingency			0		(2,489,502)			
Transfers			(5,160,263)		(5,160,263)			
Internal Services			(1,878,180)		(1,878,180)			
Net Budget			<u>15,995,410</u>		<u>21,217,864</u>			
								Draw on reserves
							(5,222,454)	

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 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Where does it come from?						
Resources:						
Beginning working capital	11,985,511	11,880,273	12,638,818	13,863,946	13,764,046	14,029,896
Property taxes	1,469,211	1,502,083	1,491,400	1,535,200	1,535,200	1,535,200
Franchise fees	1,298,420	1,377,207	1,442,000	1,469,500	1,469,500	1,469,500
Motel/hotel	74,123	75,663	73,130	80,000	80,000	80,000
Charges for services	7,279,493	8,080,584	7,721,570	8,769,140	8,999,140	8,999,140
Licenses and permits	245,819	279,730	255,720	334,290	334,290	334,290
Fines and forfeitures	247,476	241,721	214,000	207,000	207,000	207,000
Intergovernmental	1,178,834	1,696,770	2,266,960	1,564,330	1,564,330	1,594,330
Interest earnings	58,536	66,070	72,000	66,800	66,800	66,800
Other	958,920	9,729,327	3,750,000	275,500	1,275,500	1,550,500
System devel. charge	101,082	165,448	119,000	180,000	180,000	180,000
Miscellaneous	226,145	207,260	195,790	253,800	253,800	253,800
Indirect cost allocation - CC	1,563,707	1,380,918	1,493,860	1,603,030	1,603,030	1,603,030
Transfers	5,877,429	1,694,253	1,747,781	4,887,263	5,141,263	5,160,263
Total current revenues	20,579,195	26,497,034	20,843,211	21,225,853	22,709,853	23,033,853
Total Resources	32,564,706	38,377,307	33,482,029	35,089,799	36,473,899	37,063,749
Where does it go?						
Uses:						
Personnel Services	6,811,350	6,371,423	6,682,920	6,715,960	6,715,960	6,717,760
Materials & Services	5,416,341	5,132,191	5,788,064	6,164,240	6,194,240	6,196,540
Debt Services	973,048	9,006,663	993,950	1,179,494	1,179,494	1,179,494
Transfers	5,877,538	1,694,253	1,747,781	4,887,263	5,141,263	5,160,263
Total Operating Requirements	19,078,277	22,204,530	15,212,715	18,946,957	19,230,957	19,254,057
Capital Outlay	1,606,156	2,923,563	6,969,360	7,149,700	8,333,700	9,002,250
Total Operating and Capital	20,684,433	25,128,093	22,182,075	26,096,657	27,564,657	28,256,307
Contingency	-	-	3,013,689	2,349,502	2,349,502	2,489,502
Ending fund balances (reserves)	11,880,273	13,249,214	8,286,265	6,643,640	6,559,740	6,317,940
Total contingencies and reserves	11,880,273	13,249,214	11,299,954	8,993,142	8,909,242	8,807,442
Total Uses	32,564,706	38,377,307	33,482,029	35,089,799	36,473,899	37,063,749

Summary of Revenues and Expenditures – Quick facts

	Adopted 2014-15	Percent total	Adjustments to net*	Net Budget	Percent total	Percent current
Resources						
Beginning working capital	14,029,896	38%		14,029,896	47%	0%
Charges for services	9,179,140	25%	(275,140)	8,904,000	30%	56%
Intergovernmental	1,594,330	4%		1,594,330	5%	10%
Property taxes	1,535,200	4%		1,535,200	5%	10%
Franchise fees	1,469,500	4%		1,469,500	5%	9%
Loan Proceeds	1,550,500	4%		1,550,500	5%	10%
Licenses and permits	334,290	1%		334,290	1%	2%
Fines and forfeitures	207,000	1%		207,000	1%	1%
Miscellaneous	253,800	1%		253,800	1%	2%
Motel/hotel	80,000	0%		80,000	0%	1%
Interest earnings	66,800	0%		66,800	0%	0%
Transfers	5,160,263	14%	(5,160,263)	-	0%	0%
Indirect cost allocation - CC	1,603,030	4%	(1,603,030)	-	0%	0%
Current revenues	23,033,853	62%	(7,038,433)	15,995,420	53%	0%
Total resources	37,063,749	100%	(7,038,433)	30,025,316		
Personnel Services	6,717,760	18%		6,717,760	32%	0%
Materials and Supplies	6,196,540	17%	(1,878,170)	4,318,370	20%	0%
Capital Outlay	9,002,250	24%		9,002,250	42%	0%
Debt Service	1,179,494	3%		1,179,494	6%	0%
Transfers	5,160,263	14%	(5,160,263)	-	0%	0%
	28,256,307	76%	(7,038,433)	21,217,874	100%	0%
Contingency	2,349,502	6%	(2,349,502)	-	0%	0%
Ending fund balance	6,457,940	17%	(6,457,940)	-	0%	0%
	37,063,749	100%	(15,845,875)	21,217,874	100%	0%
Net draw on reserves				(5,222,454)		

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

Other Facts

Staffing (Full Time Equivalent)	66.04
Debt Outstanding (6/30/2014)	\$ 13,584,744
Projected Debt Outstanding (6/30/2015)	\$ 12,815,100
Tax Rate	1.9078 per \$1,000 of assessed value

Major revenues in FY 2014/15, 94% of revenues is represented by five categories.

Major Revenue Sources

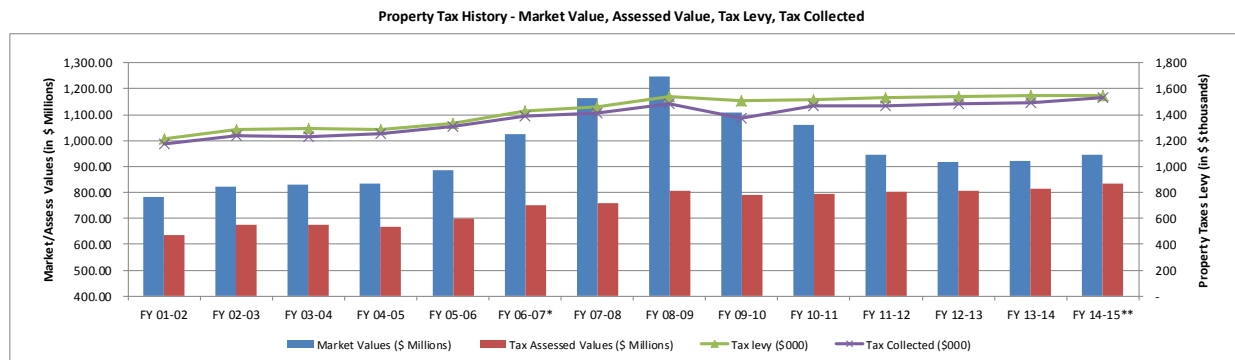
Charges for Services

Revenues are primarily derived from fees paid by customers utilizing the City’s water, sewer, and storm utilities. Based on a utility study completed in 2013, the proposed budget incorporates the study’s recommended rate increase of 4.5% in water, sewer, and storm. In December 2013, City Council adopted a set of biennium rate increases, with first round of 4.5% increase taking effect in December 2013 and the second set of 4.5% increasing in December 2014.

Property Taxes

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

Assessed Valuation – Assessed value is a measure of the taxable value of real, personal and utility property in the city. Property taxes are paid by business and home owners based on the assessed value of their property. The budget assumes an estimated assessed valuation of \$835 million for the FY 2014-15 budget. This is a 2.4% increase from the 2013-14 actual assessed valuation, which was reported at \$815 million.

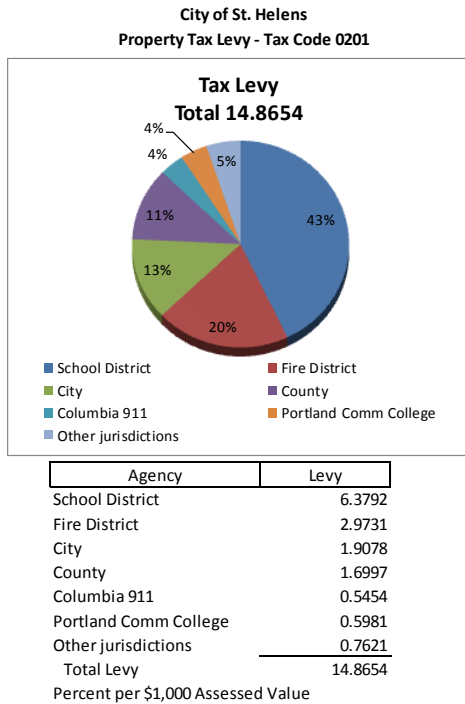


	FY 01-02	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07*	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15**
Market Values (\$ Millions)	784.33	823.56	831.08	834.83	886.57	1,025.11	1,163.64	1,245.72	1,107.40	1,059.52	945.55	916.69	923.20	945.87
Tax Assessed Values (\$ Millions)	635.28	673.71	675.28	668.97	700.27	749.35	758.23	805.43	789.32	792.39	803.09	804.87	815.44	835.46
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	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	1,535

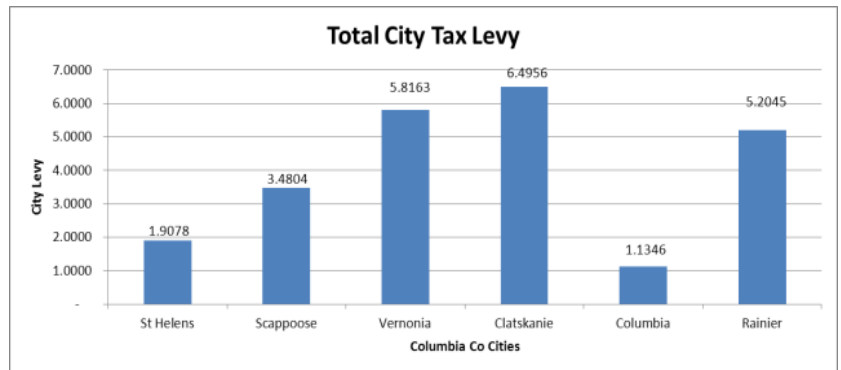
Please note in the above illustration that the Assessed Value is approximately 12% below the Market Value in FY 2014-15. This is a significant drop from the 2008-09 value of 35% below Market Value.

Major Revenue Sources (Continued)

General Levy Property Tax Rate – In St. Helens, the permanent tax rate is \$1.9078 per \$1,000 of assessed valuation without any outstanding local initiatives. As with FY 13-14, the FY 14-15 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.

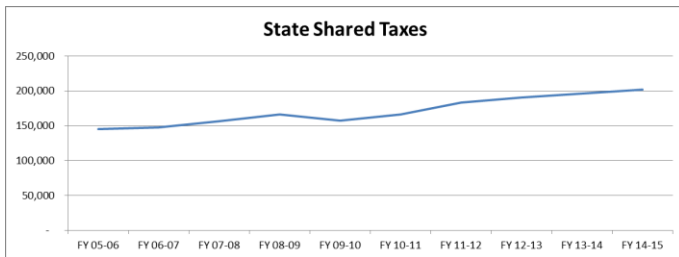
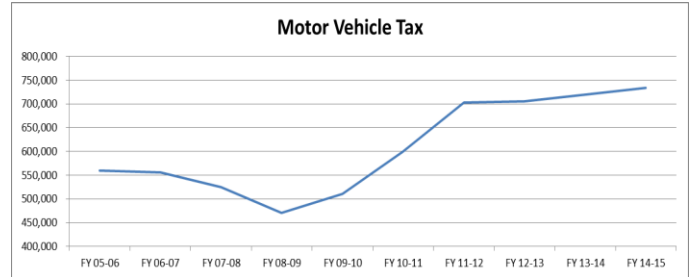
Owner Name	Columbia County top ten Taxpayers				Columbia County top ten Taxpayers			
	FY 2001-02				FY 2011-12			
	Rank	RMV	Av	Taxes	Rank	RMV	Av	Taxes
NW Natural Gas	2	123,615,120	122,250,840	1,237,110	1	171,190,830	171,190,157	1,977,153
United States Gypsum					2	73,852,420	73,852,420	1,255,520
Portland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

Major Revenue Sources (Continued)

Intergovernmental

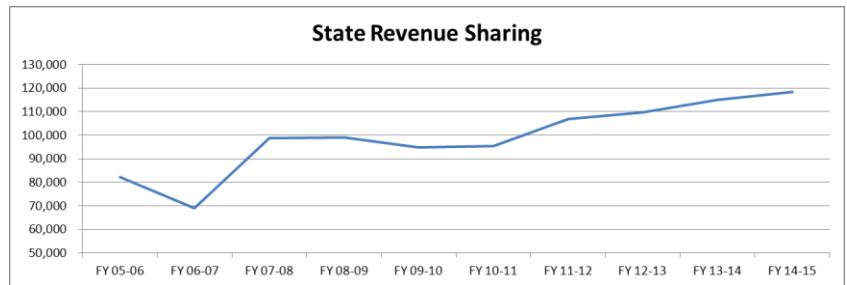
Intergovernmental revenues represent State shared revenues for taxes on gas, cigarette and liquor, grants from state and federal agencies for streets/parks, and reimbursements from other government agencies for services provided (school district for police services).

Motor Vehicle Tax (Gas Tax) – Revenue collected by the state at the pump allocated to counties and cities based on a combination of vehicle registrations and population. Gas tax is the primary revenue source to the City’s street fund. In FY 11-12 revenues increased 17% primarily due to a rise in State gas taxes. Since revenues are trending at just under 2% growth.



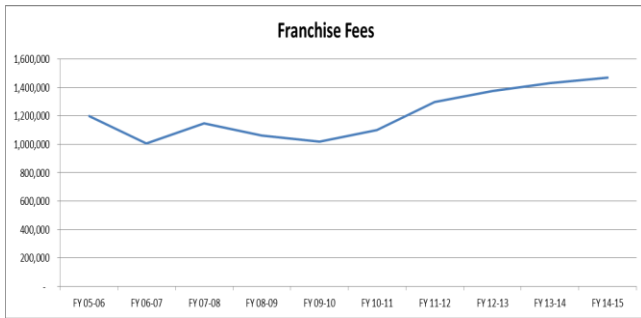
State Shared Taxes – Taxes levied on cigarettes and alcohol by the State and allocated based on population. This is General Fund revenue. The revenues in FY 14-15 are anticipated to increase 2.5%.

State Revenue Sharing – 14% of the State taxes collected on the sale of alcohol are allocated to counties and cities on a formula basis derived by OLCC. The FY 14-15 budget anticipates an increase of revenues of 3%. The revenue requires specific action by resolution by the City Council to receive these funds and they are tracked in the State Revenue Sharing fund.



STP Funds – The Surface Transportation Program provides federal funding to states and local governments which can be used for highways, bridges, or transit projects. Under provisions of the program, urbanized areas with a population of 200,000 and above receive an annual allocation of STP funding based on their populations. Under an agreement developed in cooperation with Oregon cities and counties, ODOT shares a portion of its yearly STP funding with local governments with populations above 5,000 and less than 200,000. The City anticipates \$361,000 in FY 14-15 to do overlays at St. Helens Street and Eisenschmidt, preliminary engineering for reconstruction of 1st Street, and crack seal streets.

Major Revenue Sources (Continued)



Franchise Fees - The City currently assesses franchise fees on cable, television, electric, garbage, gas and utilities. The franchise fee is charged for the privilege of using public right-of-way and property within the City for public and private services. The franchise fee ranges from 5% - 10% of gross revenues generated by the utility within the city limits. The FY 13-14 budget anticipates an increase of 2% primarily due to continued anticipated rate increases.

Expenditures Overview

The City has been experiencing declining fund balances in most funds from FY 08-09 through FY 12-13 primarily due to declining revenues associated with the economy, increasing expenditures from inflationary pressures, and increased capital demands associated with aging infrastructure. In FY 13-14 this trend has reversed primarily due to reductions to services (i.e. elimination of code enforcement officer and part-time librarian), reduction in anticipated Public Employees Retirement (PERS) increases due to SB 822 (modifying retirees cost of living increases and increasing amortization of unfunded liability an additional 2 years), and a slight rebound to revenues from the economic recovery. The City anticipates continued sluggish recover; therefore, the current budget is based on service levels set in FY 13-14 (please note the reductions to staffing levels totaled 22% overall and 33% general fund over the past 5 years).

Personnel Services

The City employs 63 full-time, 4 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 .58 full-time equivalents (FTE) from FY 13-14. For further detailed information on salaries and benefits, please reference the Personnel section of this document.

Expenditures Overview (Continued)

Dept / Division / Position	FTE			Notes
	FY 13-14	FY 14-15	Changes	
Administration				
Administration	1.00	1.00	-	
City Recorder	4.00	4.00	-	
Courts	2.00	2.00	-	
Finance	5.00	5.00	-	
Total Administration	12.00	12.00	-	
Community Development				
Building	1.00	1.00	-	Assumes City will fill Building
Planning	1.00	1.00	-	Official Vacancy
Total Community Development	2.00	2.00	-	
Library	5.46	5.29	(0.17)	Elimination of PT Library Assistant 3/1/14
Police				
Sworn Officers	16.00	16.00	-	
Support Staff	1.00	1.00	-	
Total Police	17.00	17.00	-	
Public Works				
Administration	-	-	-	Underfill Engineering Tech
Engineering	4.00	3.25	(0.75)	position with part-time and
Operations - Admin	19.50	19.50	-	continue director position
Operations - Fleet	2.00	2.00	-	interim shared between
Operations - WFF	2.00	2.00	-	Operations Supervisor and
Wastewater Treatment	3.00	3.00	-	City Engineer
Total Public Works	30.50	29.75	(0.75)	
Grand Total	66.96	66.04	(0.92)	

Personnel services increased \$34,840 or .52% primarily due to:

- Anticipated cost of living and merit increases of \$200,000 or 3.5 %,
- Anticipate increase in medical on average 6% or \$62,000
- Offset by
 - Change in medical/VEBA/employee contributions \$72,000
 - Reduction to PERS rates \$90,000
 - Reduction in staffing (Engineering \$50,000 and Library \$15,000)
 - Change in employee mix (turn-over)

Materials and Services

- Materials and Services increased \$408,476 or 7% primarily due to:
 - \$45,000 – increase of 15.7% in City/County Insurance Services (CIS, General Liability/Auto).
 - \$168,000 – contract services associated with:
 - \$ 50,000 - Cost of Service Allocation Study (COSA)
 - \$ 44,000 - Financial Software upgrade
 - \$100,000 – Wastewater Treatment Plant Sludge mitigation study
 - \$90,000 – Tourism sponsored events. Tourism initiated new City promotional program that includes four new city sponsored events and enhancement to the existing Spirit of Halloweentown month long event. This program allows for corporate sponsorship packages that cover all events and enhances promotion of City’s tourism.

Expenditures Overview (Continued)

Capital Outlay

Capital Outlay increased \$2 Million or 29% primarily due to change in capital project mix consisting of carryover projects, continuation of projects and/or new projects. The following table illustrates the adopted FY 13-14 projects and the proposed FY 14-15 projects.

Capital Outlay - Summary Project Listing

Account Description	Adopted 2013-14	Approved 2014-15	Notes	Account Description	Adopted 2013-14	Approved 2014-15	Notes
<u>009-Community Enhancement</u>				<u>010 - Capital Projects - 303/304 - Sewer/Storm</u>			
Gateway project - phase I	43,500	48,550	Carry-over	Sodium Hypochlorite tanks	50,000	-	
Disc Golf Course	14,860	-		Sewer main replacement	300,000	300,000	
Potential Park Property Acquisition	-	79,800		I&I Reduction	1,250,000	550,000	
Library roof	-	75,000		Meter & Lift Stations	-	115,000	
Development opportunities	2,740,000	3,700,000	Carry-over	Storm drains	200,000	200,000	
	2,798,360	3,903,350		Godfrey Outfall	350,000	1,800,000	
					2,150,000	2,965,000	
<u>010 - Capital Projects - 301 - Streets</u>				<u>010 - Capital Projects - 300 - Parks</u>			
Unimproved paving	190,000	30,000		Potential Park Property Acquisitic	-	50,000	
Sidewalk	75,000	25,000	Carry-over		-	50,000	
First Street Reconstruction	-	50,000		<u>Various - Other Capital Outlays</u>			
Eisenschmidt Sidewalk-Overlay	31,000	31,000	Carry-over	SUV - pickup 2	35,000	-	
Street Light upgrades	24,000	-		Used Loader	75,000	-	
Signal Controllers	-	-		Street Sweeper	-	275,000	
St Helens Street Overlay	245,000	230,000	Carry-over	City Entryway Signage	20,000	-	
	565,000	366,000		Computers, Software	32,000	69,300	
<u>010 - Capital Projects - 302 - Water</u>				Various Bldg./Equipment	29,000	183,600	
Telemetry System Upgrade	325,000	250,000	Carry-over	Housing Rehab Program	400,000	-	
Water main replacement	200,000	200,000			591,000	527,900	
Water meter replacement	100,000	200,000					
2 MG Reservoir Rehabilitation	-	300,000					
Purchase land for reservoir	240,000	240,000	Carry-over				
	865,000	1,190,000					
				Total Capital Outlay	6,969,360	9,002,250	2,032,890

Transfers in/out

Transfers in and out increased primarily due to the funding for the potential acquisition of the Boise Veneer property (Economic Development).

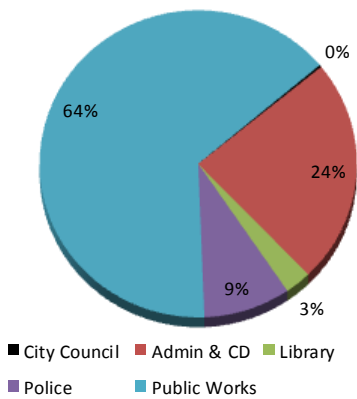
Indirect Costs Allocation

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 2014-15 costs increased 2% primarily due to increased training and contract services. For more information please reference applicable funds and the other schedules section.



City Departments

Adopted Budget FY 2014-15



Departments	Adopted 2013-14	Adopted 2014-15	Change
City Council	54,410	64,410	10,000
Admin & CD	5,895,191	6,700,223	805,032
Library	626,194	755,780	129,586
Police	2,383,880	2,509,660	125,780
Public Works	13,222,400	18,226,234	5,003,834
Total operating and capital	22,182,075	28,256,307	6,074,232
Contingency	3,013,689	2,489,502	(524,187)
Ending Fund Balances	8,286,265	6,317,940	(1,968,325)
Total Uses	33,482,029	37,063,749	3,581,720

Department	Beginning Fund Balance	Restricted Revenues	Discretionary Revenues	Expenditures	Contingency	Ending Fund Balance
City Council		64,410	-	64,410	-	-
Administration & Community Development	395,644	6,288,533	337,030	6,700,223	82,531	238,453
Library	349,022	91,090	531,200	755,780	20,000	195,532
Police	16,230	64,500	2,428,930	2,509,660	-	-
Public Works	11,799,472	13,148,100	208,150	18,226,234	1,581,271	5,348,217
General Fund Reserves	1,469,528	-	(128,090)	-	805,700	535,738
Total budget	14,029,896	19,656,633	3,377,220	28,256,307	2,489,502	6,317,940
Net Budget Amounts		23,033,853	-	28,256,307		
Gross Budget Amounts			37,063,749			37,063,749



Mayor and City Council

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



The 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,

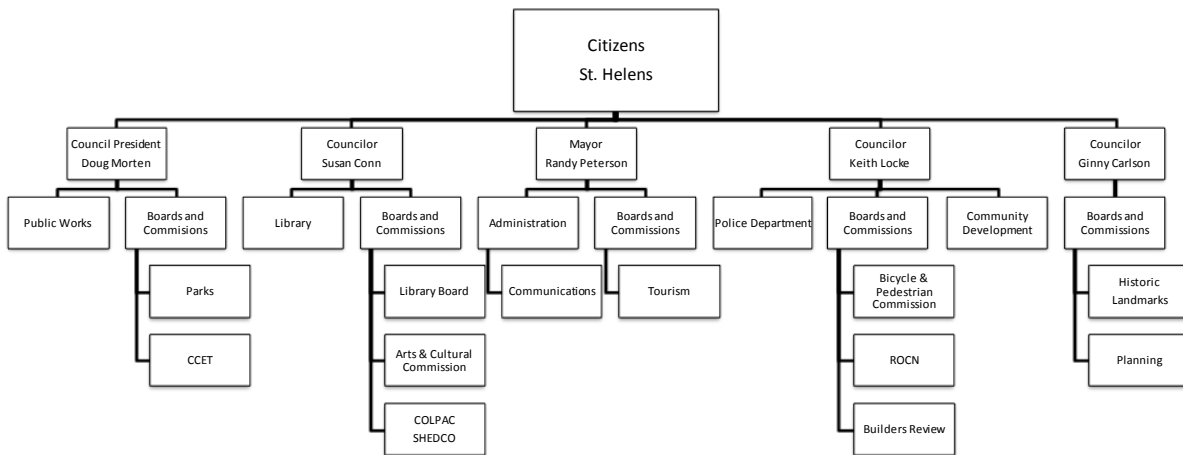
resolutions, contracts, expenditures, minutes, etc. Periodically, a public forum is held which addresses a topic pertinent to the City and its residents. Occasionally, a public hearing will also come before the City Council.

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.

Mayor and City Council

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 2014 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

Mayor and City Council

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 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
City Council				
<u>By Expenditure Classifications</u>				
Personnel services	32,648	32,714	32,350	32,350
Materials & supplies	23,603	20,183	22,060	32,060
Capital outlay	-	-	-	-
Total Exp	56,251	52,897	54,410	64,410
<u>By Fund & Program</u>				
001-General	56,251	52,897	54,410	64,410
100 - General Government	56,251	52,897	54,410	64,410

In Fiscal Year 2010-11, City Council, Municipal Court, and Planning were budgeted in department cost center 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?

\$10,000 was appropriated for City Council discretionary grants and awards.

Workload Indicators

Indicators	Actual FY 10	Actual FY 11	Actual FY 12	Actual FY 13	Projected FY 14
Work Sessions	22	22	22	22	22
Public Forums	7	14	8	2	3
Public Hearings	12	7	7	9	12
Regular Sessions	22	22	22	21	22
Special/Joint Meetings	3	1	2	1	1



Administration and Community Development



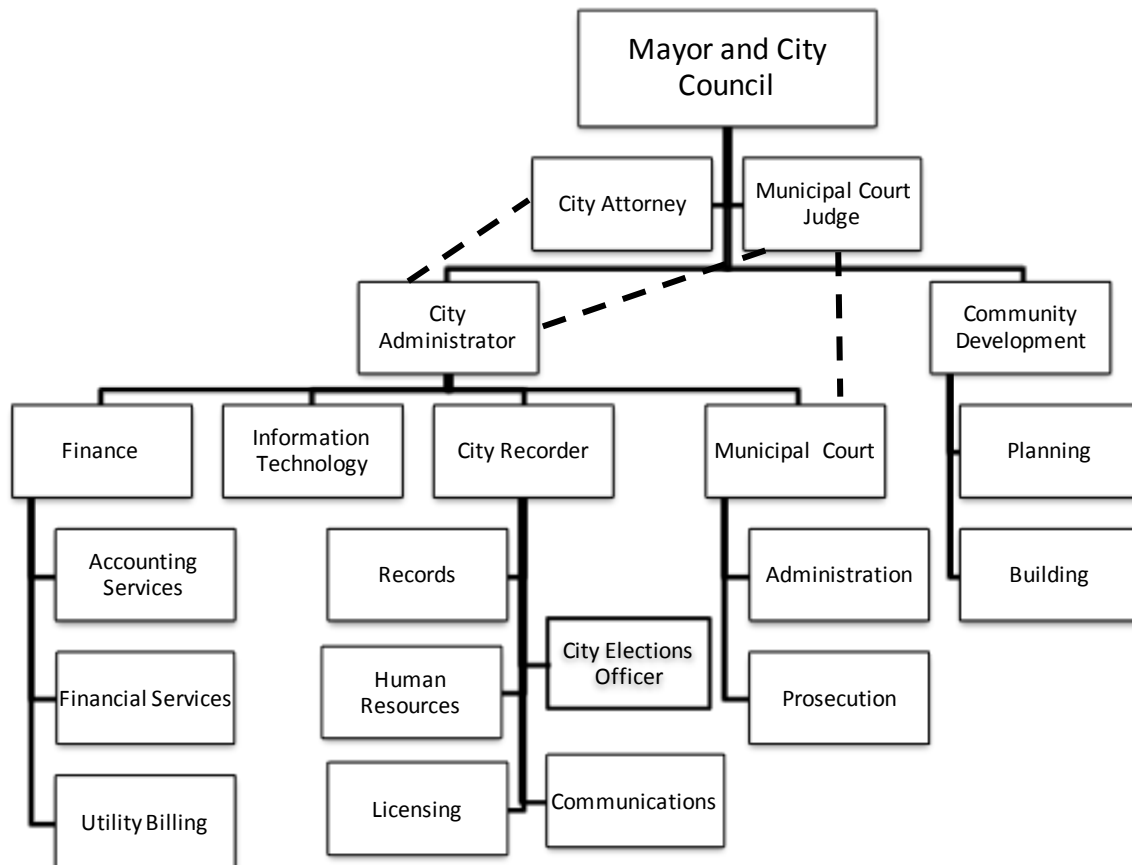
The Administration and Community Development Department provides for the general administrative oversight of the City to insure implementation of the City Council goals, policies and governing policy and a variety of development services including planning, building, permitting, neighborhood planning 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 is proposed to continue in the 2014-15 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 City of St. Helens administrative affairs in collaboration with City departments to accomplish the goals, policies, objectives and directives of the City Council; Ensuring City services are delivered in an efficient and effective manner; Promoting community health, safety and welfare; and providing effective and efficient building and planning services.

Administration and Community Development



Administration and Community Development

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 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Beginning reserves	369,971	760,971	517,139	395,644
Revenues				
Motel/hotel	74,123	75,663	73,130	80,000
Charges for services	371,145	301,234	276,290	357,430
Fines and forfeitures	225,615	226,934	200,000	193,000
Intergovernmental	151,118	184,428	783,000	15,000
Financing	-	-	2,500,000	1,000,000
Miscellaneous	12,351	17,145	101,830	180,320
Indirect cost allocation - CC	1,209,943	1,150,999	1,240,320	1,268,320
Discretionary resources	981,024	163,878	261,590	337,030
Transfers	102,130	30,578	350,000	3,194,463
Current revenues	3,127,449	2,150,859	5,786,160	6,625,563
Total Resources	3,497,420	2,911,830	6,303,299	7,021,207

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 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Personnel services	1,410,416	1,192,923	1,292,530	1,322,980
Materials & supplies	674,358	863,335	1,245,380	1,331,580
Capital outlay	34,446	229,360	3,174,500	3,830,400
Transfers	617,228	82,226	182,781	215,263
Total Operating & Capital	2,736,448	2,367,844	5,895,191	6,700,223
Contingency	-	-	176,702	82,531
Total Budget	2,736,448	2,367,844	6,071,893	6,782,754
FTE	15.70	14.50	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 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
By Fund & Program	2,736,449	2,367,844	5,895,191	6,700,223
001-General	1,393,779	871,719	733,810	992,360
1 001-General Government	-	-	-	-
103-Municipal Court	426,689	329,211	335,520	349,420
2 104-Planning	125,958	126,444	161,990	178,550
3 105-Building	174,021	172,642	183,930	200,420
110-Non-Departmental	667,111	243,422	52,370	263,970
008-Tourism	50,199	98,747	114,450	215,100
008-Tourism	50,199	98,747	114,450	215,100
009-Community Enhancement	2,037	5,758	3,160,000	4,021,250
206-PEG Access	2,037	5,758	10,000	21,250
4 207-Grants	-	-	300,000	-
5 209-Economic Development	-	-	2,850,000	4,000,000
010-Captial Projects	-	-	-	50,000
305 - Phone System	-	-	-	50,000
012-Administrative Services	1,235,616	1,208,916	1,297,320	1,364,683
101-City Administrator	285,007	192,794	232,020	245,080
102-City Recorder	261,606	269,980	288,440	277,850
106-Finance	574,316	579,411	628,650	652,840
107-City Hall Facilities	90,994	109,348	91,210	92,550
108 IT and Self Insurance	23,694	57,383	57,000	96,363
032-Revenue Sharing	54,818	101,848	132,781	-
3 032-Revenue Sharing	54,818	101,848	132,781	-
033-Community Development Block Grant	-	80,856	456,830	56,830
033-Housing Rehabilitation	-	80,856	456,830	56,830

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 complete third year of this program.
- Labor negotiations – continue work with collective bargaining units to reach agreement on wages and benefits within City’s capacity. Successfully completed three year contract with AFSCME and waiting on outcome of mediation with SHPA.
- Submitted funding assistance requests to leverage local resources with state and federal funds.
 - SDAT- Sustainable Design Assessment Team – Waterfront Redevelopment Strategy
 - McCormick Park Pedestrian Bridge - OPRD
 - State Integrated Planning Grant – Waterfront Redevelopment Strategy
 - Sand Island Marine Park Toilet Replacement- OSMB
 - Electric utility upgrades at Courthouse Docks - OSMB
 - Main Street Program funding assistance – AmeriCorps/Ford Family
 - State Brownfields Assessment funding -
 - Your Town funding assistance - NEA
 - 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.
- Strategic Planning – Assisted in facilitating successfully completion in updating the City Council’s Missions and Goals.

City Administrator

Goals and Objectives

- Continue feasibility and planning of the Waterfront Redevelopment property
- Complete Corridor Improvement Planning Project and implementation strategy
- Continue SDAT recommendation and implementation efforts
- Update Personnel Policies and Procedures
- Complete phase III communications plan and initiate phase IV draft emergency communications plan

Budget Summary

City Administrator						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Personnel services	012	101	222,672	134,982	161,160	164,620
Materials & services	012	101	62,335	57,812	70,860	75,460
Capital outlay	012	101	-	-	-	5,000
Total Budget			285,007	192,794	232,020	245,080
FTE			1.00	1.00	1.00	1.00

Materials & services increase reflect increases in insurance and consulting services. Equipment reflects replacement of office furniture. 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, Board and Commission 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

- Created comprehensive leave of absence form to encompass all types of leave.
- Worked with Administrative Services team to create short term disability process and application form for new self-funded insurance program.
- Successfully held employee recognition banquet with record breaking turnout to the event.
- Successfully promoted and filled the majority of boards and commissions vacancies.
- Monitored Community Development Block Grant for Housing Rehabilitation.
- Implemented Oregon Records Management System with HP-Trim as the document management program

Goals and Objectives

- Records Management Manual - Create St. Helens Records Management Manual including Records Retention Schedule.
- Digital Archiving System – continue to upload documents into HP-Trim.
- 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 3 of the 3-year certification program for Municipal Clerk.
- Update the Personnel Policies and Procedures

Budget Summary

City Recorder						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Personnel services	012	102	205,256	215,812	229,480	222,900
Materials & services	012	102	56,350	49,168	58,960	50,850
Capital outlay	012	102	-	5,000	-	4,100
Total Budget			261,606	269,980	288,440	277,850
FTE			3.70	4.00	4.00	4.00

City Recorder

Materials & services decreased primarily due to the decrease in Gazette printing and mailing costs and website support costs covered by PEG access reserves. For further details, please reference applicable Fund sections. Capital outlay reflects replacement of office equipment.

Workload Indicators

Indicators	Actual FY 10	Actual FY 11	Actual FY 12	Actual FY 13	Projected FY 14
Records Request Processed	136	156	163	166	170
Ordinances Processed	27	14	12	7	4
Resolutions Processed	28	31	28	29	32
Contracts Processed	61	41	58	34	45
Dog Licenses Issued	1,588	2,187	772	953	949
Business Licenses Issued	1,157	827	883	940	900
Parks Reservations Issued	125	119	110	150	145
Council Packets Processed	47	45	46	42	42
Council Minutes Transcribed	66	67	162	53	55
Website Contact Responses	15	21	176	103	90

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 2013-14 Budget Document (second year).
- Timely processed all payroll and accounts payable payments.
- Timely collected and receipted utility payments.
- Assisted the negotiation management team in successfully completing AFSCME three year contract and the continued mediation of SHPA contract.

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.
- Update Cost of Service Allocation for Water, Sewer and Storm Utilities.
- Successfully implement Financial Software upgrade.
- Develop a formal process of adopting the five year CIP document.
- Implementation of a set of administrative policies for the Finance Division to reflect existing practices and previously written practices.

Finance

Budget Summary

Finance						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Personnel services	012	106	435,147	437,843	470,200	493,690
Materials & services	012	106	136,950	138,436	155,950	157,150
Capital outlay	012	106	2,219	3,132	2,500	2,000
Total Budget			574,316	579,411	628,650	652,840
FTE			5.00	5.50	5.00	5.00

Personnel services increase reflects the direct labor charge for the City’s Communications Officer to support Finance in Financial Software Upgrade process. The remaining increases reflect anticipated inflationary pressures on costs. For further details, please reference applicable Fund sections.

What is new?

In FY 2014-15, Finance will be upgrading the City’s Financial Software Programs. The City has been utilizing Springbrook Software as the main platform for its financial programs since 1993 and the current version 6 since 2008. Finance should complete the migration to version 7 in winter or early spring of FY 2014-15.

Workload Indicators

Indicators	Actual FY 10	Actual FY 11	Actual FY 12	Actual FY 13	Projected FY 14
Total checks issued (A/P and Payroll)	4,145	3,770	3,409	3,329	3,262
W-2's Issued	108	104	93	90	84

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 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Materials & services	012	107	89,461	89,988	91,210	92,550
Capital outlay	012	107	1,533	19,360	-	-
Total Budget			90,994	109,348	91,210	92,550

Materials & services increase primarily reflect general inflation. 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 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Materials & services	012	108	-	-	-	-
Self Insurance	012	108	-	42,363	25,000	25,000
Transfer	012	108	-	-	-	2,063
Capital outlay	012	108	23,694	15,020	32,000	69,300
Sub-total			23,694	57,383	57,000	96,363
Contingency	012	108	-	-	73,157	57,531
Total Budget			23,694	57,383	130,157	153,894

Capital outlay increase reflects computer hardware scheduled to be replaced (\$28,300) and upgrade to Municipal Court Software programs (\$41,000). 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

- Continue to sustain positive and quality customer service and support in all Court business.
- Updated violations bureau order which aided in the increased use of the violations bureau for adjudication of traffic violations.

Goals and Objectives

- Continue to 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.
- Increase court revenues through the implementation of the Fine Amnesty Program, February 15, 2015 through May 31, 2015.
- Successfully upgrade Municipal Court Software programs.

Municipal Court

Budget Summary

Municipal Courts						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Personnel services	001	103	298,155	143,013	156,940	164,650
Materials & services	001	103	123,734	181,398	178,760	184,770
Transfers	001	103	4,800	4,800	-	-
Total Budget			426,689	329,211	335,700	349,420
FTE			3.50	2.00	2.00	2.00

Other than the usual inflationary pressures across the board, Personnel services reflect a reclassification of Legal Assistance to Municipal Court Clerk (\$2,200) and Materials & services reflect increase appropriations for a pro-tem Judge and Prosecutor (\$1,000). For further details, please reference applicable Fund sections.

What's New?

The budget includes appropriations for upgrading Municipal Court Software. This includes migration to Full Court Enterprise, Integrated Imaging, and Full Case to support the prosecutor's files.

Staff will be closely monitoring the progress of the County Sherriff's Jail Levy which goes to the voters this May 2014. If the levy fails to pass, it may have significant impact on existing court operations.

Workload Indicators

Indicators	Actual FY 10	Actual FY 11	Actual FY 12	Actual FY 13	Projected FY 14
Traffic Violations Filed	616	438	375	332	504
Traffic Misdemeanors Filed	107	108	93	84	84
Non-Traffic Misdemeanors Filed	478	491	462	339	350
DUII Cases Filed	44	43	37	46	54
Municipal Code Case Filed	149	101	139	88	19
Jury Trials	1	0	0	4	6

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, Olde 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 14-15 the minimum reserve total is \$805,700. The anticipated ending fund balance for FY 14-15 combined with contingency totals \$1,383,438, or 34.3% of total operating expenditures.

Budget Summary

Non-Departmental						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Personnel services	001	110	19,646	27,563	29,570	26,520
Materials & services	001	110	21,357	71,634	22,800	39,640
Capital outlay	001	110	7,000	116,799	-	-
Transfers	001	110	612,428	27,426	-	194,200
Building reserves	001	110	-	-	-	3,610
Sub-total			660,431	243,422	52,370	263,970
Contingency	001	110	-	-	778,000	805,700
Total Budget			660,431	243,422	830,370	1,069,670

Personnel services cost decline reflects the updated employee time survey which tracks employees’ time provided to specific programs. Unlike the general allocation provided through the indirect Cost Allocation Program (ICAP) based on budget, costs associated with providing direct support to a program are tracked and charged directly.

Materials & services costs increase primarily reflects applicable costs associated with the Finance Software Program upgrade.

Transfers reflect the purchase of equipment and software that have been deferred over numerous years and deferment is no longer sustainable. The dollar amount of the transfer was an exercise of a measured drawdown on reserves, with the goal of maintaining General Fund Reserve at a ratio to operating costs equal to, or better than, FY 2012-13 of 33%. The adopted additional draw on General Fund Reserves will result in a ratio at June 30, 2015 of 33%. The transfers reflect the following items:

- \$94,000 – replacement of two police vehicles
- \$22,000 – replacement of a parks' mower
- \$20,000 – replacement of the telephone system (please note just General Fund portion, anticipated total cost is \$50,000)
- \$31,400 – upgrade to Municipal Court Operating Software
- \$25,000 – initiate reserve to allow for continued replacement of General Fund supported equipment (i.e. police cars, parks lawn mowers, etc..)
- \$1,800 – this item reflects the anticipated increase in net revenue associated with the LSTA grant that promoted non-residential library cards. City Council adopted Resolution No. 1637 to allow reserve of these funds to assist in continuation of the grant program.

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

- Obtainment, recruitment and supervision of AmeriCorps VISTA program year three (of three) which provides SHEDCO with a Main Street Program Coordinator staff person. Also supervision of the year two VISTA.
- Management of 2013-2014 CLG grant which is funding the City's second Historic Preservation Rehabilitation Grant program cycle.
- Worked successfully with the Oregon PUC and Warren Water Association regarding their Exclusive Territory application to protect the City's interest in properties in the St. Helens Urban Growth Area.
- Management of 2013-2014 TGM grant for highway and street corridor planning.
- Worked with Metro Planning, Inc. to establish a consistent and economically sustainable GIS solution for general City employee use within the limitations of staff capacity and budget resources.
- Provided consultant support to FY13-14 RARE AmeriCorps person with their parks and trails master plan efforts.

Goals and Objectives

- Continued management of 2013-2014 TGM grant for street corridor planning and adoption of a corridor master plan.
- Continued management and completion of 2013-2014 CLG grant which is funding the City's second Historic Preservation Rehabilitation Grant program cycle.
- Obtainment of 2015-2016 CLG grant for a yet to be determined project related to Historic Preservation.
- Work with the City's Historic Landmarks Commission (HLC) and the Oregon State Historic Preservation Office (SHPO) to conduct a reconnaissance level survey of the St. Helens Downtown Historic District, which is listed on the National Register of Historic Places. This may lead to further efforts (e.g., formal updates) depending on the findings of this effort.

Community Development - Planning

- Obtainment, recruitment and supervision of a RARE AmeriCorps person which will provide SHEDCO with a Main Street Program Coordinator for a fourth consecutive year.

Budget Summary

Community Development - Planning						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Personnel services	001	104	92,687	93,830	98,030	99,990
Materials & services	001	104	33,271	32,614	36,960	42,560
Special payments	001	104	-	-	27,000	36,000
Total Budget			125,958	126,444	161,990	178,550
FTE			1.00	1.00	1.00	1.00

Other than the usual inflationary pressures across the board, Special payments increase reflects the continuation of the Main Street Program utilizing RARE AmeriCorps staffing (\$9,000) and Materials & services reflect enhanced training for the Planning Commissioners and City Planner (\$1,100). For further details, please reference applicable Fund sections.

What's New?

First, a street corridor plan is anticipated to be adopted, which is the first of its kind for the City of St. Helens. Second, some effort reviewing our sole federally recognized historic district, which has not been updated since its inception in the mid 1980s, is anticipated. Third, for the last three years, the City has assisted SHEDCO by acquiring and administering a Main Street Program Coordinator via the AmeriCorps VISTA program. The City has reached the maximum life of this program and will explore the RARE AmeriCorps program to continue this support.

Workload Indicators

Indicators	Actual FY 10	Actual FY 11	Actual FY 12	Actual FY 13	Projected FY 14
Land Use Permits	93	92	99	97	96
County Referrals	6	4	3	3	3
Street Vacations	1	1	2	2	2
Annexations ¹	6	1	2	0	2
Development Code Enforcement ²	7	5	6	10	7
Enforcement w/ Citation ²	1	1	0	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 insures that all buildings within the City are safe for the occupants. The division is responsible for enforcement of State and City Codes related to new construction, alterations, and repairs. It provides for structural, mechanical, plumbing, fire, grading work and performs all required inspections related to both commercial and residential construction. The Building Official acts as a Code Enforcement Officer as necessary to ensure compliance with City building ordinances and codes.

Accomplishments

- Continued to provide excellent customer service, accurate, timely plan reviews and thorough inspections.

Goals and Objectives

- Improve customer service and responsiveness through continued staff development and training.
- Protect neighborhood livability and natural resources through effective program and code enforcement.
- Improve responsiveness to new and existing businesses to assist in creating a business-friendly climate.
- Assess State e-building permit program.
- Perform all requested inspections on time.
- Perform all requested plan reviews within established timelines.
- Review and update Building Fee Schedule
- Work with other departments to help streamline services to customers

Budget Summary

Community Development - Building						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Personnel services	001	105	-	-	147,150	150,610
Personnel services	003	003	136,854	139,880	-	-
Materials & services	001	105	-	-	36,780	49,810
Materials & services	003	003	37,167	32,763	-	-
Sub-total			174,021	172,643	183,930	200,420
Contingency	003	003	-	-	-	-
Total Budget			174,021	172,643	183,930	200,420
FTE			1.00	1.00	1.00	1.00

Community Development – Building

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 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.

In July 2013, the Building Official position became vacant and the City has been contracting with Columbia County for inspection services and the City of Scappoose for Building Official administration services. The FY 2014-15 is built on the premise that the vacant position will be filled.

The overall increase cost reflects the anticipated increase in building activity.

Workload Indicators

Indicators	Actual FY 10	Actual FY 11	Actual FY 12	Actual FY 13	Projected FY 14
Residential Single Family Dwelling	15	14	12	22	16
Commercial permits issued	70	41	65	98	68
Total permits issued	414	383	400	309	364

Community Development – Visitor and Tourism



The Visitor 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 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Materials & services	008	008	50,199	98,747	114,450	215,100
Sub-total			50,199	98,747	114,450	215,100
Contingency	008	008	-	-	25,000	25,000
Total Budget			50,199	98,747	139,450	240,100

Materials & services increase reflects the increase of sponsored events by tourism. Tourism has added four new sponsored events and expanded its role in the month long Spirit of Halloweentown event. The expanded venues enhance development of corporate sponsorships and promotion of the City’s visitor and tourism. 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 received in FY 13-14 a State Marine Board grant 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						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
PEG Access Reserve						
Materials & services	009	206	2,037	5,758	10,000	21,250
Grants						
Materials & services	009	207	-	-	300,000	-
Economic Development						
Materials & services	009	209	-	-	60,000	300,000
Capital outlay	009	209	-	-	2,740,000	3,700,000
Transfers	009	209	-	-	50,000	-
Sub-total			2,037	5,758	3,160,000	4,021,250
Contingency	009	207			18,545	-
Contingency	009	209			60,000	-
Total Budget			2,037	5,758	3,238,545	4,021,250

PEG Access Reserve will be utilized primarily to enhance telecasts of the City Council and Board and Commission meetings through improvement to Council Chambers multi-media infrastructure and enhance design of the City’s website.

Economic Development reflects the cost of assessing and purchasing the Boise Veneer Property on the river. If successfully evaluated and purchased then the funds to purchase will be derived from dedication of the spring/summer 2014 timber sells and interfund borrowing from Capital Improvement reserves.

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. During the FY 2013-14 budget processes, the Budget Committee approved merging Revenue Sharing Fund with the General Fund and that these revenues be dedicated to maintaining operating service levels in the general fund. While Revenue Sharing is only reflected as an General Fund revenue, annually per ORS 221.770 the City is still required annually hold a public hearing to discuss possible use of these funds and pass a resolution requesting State Revenue Sharing Funds.

Budget Summary

Community Development - Revenue Sharing						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Materials & services	032	032	54,818	51,848	-	-
Capital outlay	032	032	-	-	-	-
Transfers	032	032	-	50,000	132,781	-
Sub-total			54,818	101,848	132,781	-
Contingency	032	032	-	-	-	-
Total Budget			54,818	101,848	132,781	-

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 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Materials & services	033	033	6,680	10,807	56,830	56,830
Capital outlay	033	033	-	70,049	400,000	-
Total Budget			6,680	80,856	456,830	56,830

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, the appropriations were carried over to FY 2013-14, where it is anticipated the remaining funds will be fully draw on and grant closed accordingly. CAT administered this grant program for the City and funds were utilized in the tri-county area (Columbia, Clatsop and Tillamook).

Administration – Capital Improvement - Equipment

The Capital Improvement Fund – Equipment Cost Center was set up to be the centralized area where all rolling equipment (Public Works primarily) and general fund capital projects were to be accounted. Until FY 2014-15, the General Fund deferred most general fund capital equipment, except for the items funded from time to time through the Revenue Sharing Fund. In FY 2014-15, the General Fund will be transferring \$107,000 to the Capital Improvement Equipment Reserve fund to purchase equipment and hopefully build a reserve that will be able to fund replacement equipment on an on-going basis.

Budget Summary

Administration - Capital Improvements - Equipment						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Capital outlay	010	305	-	-	-	50,000
Total Budget			-	-	-	50,000

Capital Outlay reflects the purchase of a new telephone system for all City offices except Police. The Police Department purchased a new phone system in FY 2012-13. The phone system is over 20 years old and parts/maintenance is very limited. The system has partially failed at the Library and cannot be repaired. The project funding is 40% General Fund, 30% Water Fund, and 30% Sewer Fund.

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Library



The St. Helens Public Library is a vital resource for St. Helens and the surrounding community. In 2013, over 56,000 patrons visited the Library or participated in our programs outside the Library's doors. This same year, our circulation of physical items – books, movies, magazines, CDs, cultural passes – topped 116,000 compared to 106,000 the previous year. Electronic downloads of audio books, eBooks, and music represent

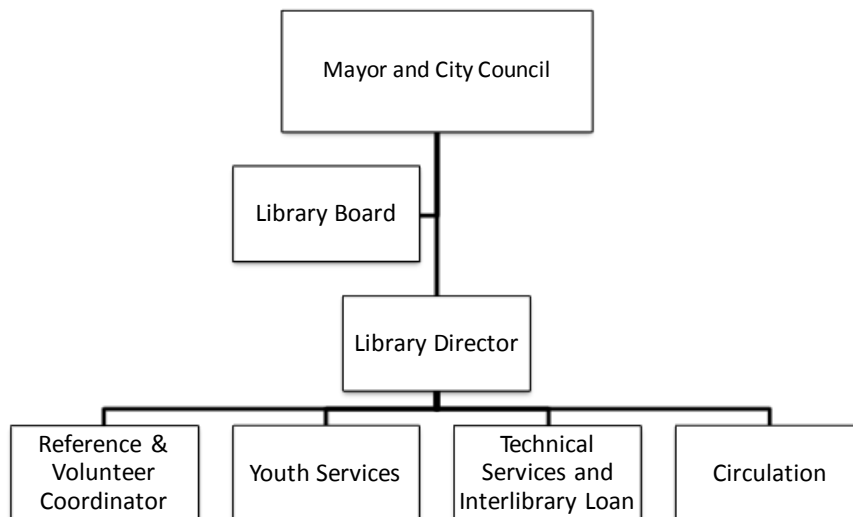
another 5,500 items circulated. This increased activity is a result of vibrant programming for all ages and new services such as Cultural Passes that provide access to historical, cultural, and recreational venues in the Portland area and Freegal – our new “free and legal” downloadable music service.

A second year of Library Services and Technology Act (LSTA) grant funding has again extended library service to families within the school district boundaries who reside outside our service area. The grant has also provided additional personnel, equipment and materials. While it supplements our regular funding, it cannot be used to replace it. In March, the permanent reduction of a Library Assistant position following an employee retirement has resulted in a reduction in the Library's open hours from 47 to 42 hours per week. The challenge in the year ahead will be how to best meet this growing demand for services with a smaller staff and leaner budget.

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.

Library



Accomplishments

The Library supported the mission and goals of the City of St Helens through the effective delivery of services and the creative development of programs and partnerships.

City Council Goal 1: Provide Effective Governance and Fiscal Management

- Improved revenue sources with the second year of Library Services and Technology Act grant funding of \$76,668 and two other smaller grants
- Completed FY2012-2013 with actual expenditures at 98.6% of budget

City Council Goal 2: Improve Service, Communication and Relationships

- Created a Teen Advisory Board to enable teens to shape library programs and services
- Supported local students by hosting job shadows and school projects
- Worked productively with the Library Board and Friends of the Library to support the Library's mission
- Provided screening, training and recognition of volunteers in a well-established program that benefits both volunteers and the Library

City Council Goal 3: Foster a Safe and Healthy Community

- Delivered early literacy enhanced story times to young children and their parents throughout the community – the Library, Head Start, ESD, area preschools and the high school teen parent program
- Augmented student learning through literacy activities, the Summer Reading Program and other programs with an emphasis on science, technology, engineering and math (STEM)

Library

- Contributed to the creation of an Early Learning Hub grant proposal with community partners – ESD, Commission on Children and Families, Community Action Team, and others - to fulfill the Governor’s mandate to restructure early learning services statewide
- Provided a safe and inviting place in the community where:
 - Patrons can meet, learn and access resources
 - Teens can hang out after school
 - Citizens can seek shelter and information in an emergency
- Provided babysitting training and food handler permit training/testing for teens

City Council Goal 4: Facilitate Economic Development Activities

- Contributed to the livability of St. Helens by continually enhancing the Library’s role as a civic and cultural institution
- Assisted individuals with resume development and online job searches
- Proctored student exams through varied institutions of higher education
- Partnered with small businesses in the creation of Library programs that resulted in increased visibility for their businesses

City Council Goal 5: Provide Sound Stewardship of Community Assets

- Provided public computing and Wi-Fi for community members without internet access
- Acquired grants for the digitization of historical newspapers to enable online access
- Selected and maintained the Library’s collection of over 45,000 items
- Provided oversight of the Columbia Center’s use and upkeep

Goals and Objectives

- Continue to assess the best mix of programs, materials and services that the Library can offer with reduced staffing and hours of operation
- Pursue a third, and most likely, final year of LSTA grant funding
- 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

Library

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 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Beginning working capital	-	370,519	329,000	365,251
Revenues				
Charges for services	-	558	500	800
Fines and forfeitures	21,862	14,787	14,000	14,000
Intergovernmental	1,580	59,716	37,460	61,810
Interest earnings	1,564	1,650	2,000	1,800
Miscellaneous	9,602	23,858	20,600	10,880
Discretionary resources	499,434	468,914	550,720	526,200
Transfers	373,556	1,648	-	1,800
Current revenues	907,598	571,131	625,280	617,290
Total Resources	907,598	941,650	954,280	982,541

In addition, the Library has reserves set aside in the Community Enhancement Fund (009) to utilize for repairs to the Library Building (202), repairs/replacements to Library Equipment (203), and to receive grants and donations (207/208/210). For budget presentation at the department level, the Arts and Cultural Commission art reserve is included as a Library program revenue and expenditure.

Library

Library - Expenditures by Classifications				
Expenditures	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Personnel services	351,210	383,303	401,320	412,200
Materials & services	185,869	212,928	181,374	220,030
Capital outlay	-	2,248	43,500	123,550
Total Operating & Capital	537,079	598,479	626,194	755,780
Contingency	-	-	27,000	20,000
Total Budget	537,079	598,479	653,194	775,780
FTE	5.20	5.50	5.46	5.29
Note: FTE in FY 2007-08 totaled 7.00				

Library - Expenditures by Fund and Program				
Expenditures	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
<u>By Fund & Program</u>	537,079	598,479	626,194	755,780
001-General	512,952	493,435	532,720	544,200
004 004 - Library	512,952	493,435	532,720	544,200
009-Community Enhancement	24,127	105,044	93,474	211,580
201 201-Arts reserve	2,233	6,351	47,250	63,550
202 202-Library Building Reserve	6,499	27,557	4,620	79,620
203 203-Library Equipment Reserve	11,932	8,119	2,500	2,000
207 207-Library Grants and Donations	3,463	4,941	3,564	2,920
208 208-LSTA Grant	-	58,076	35,540	59,890
208 210-Library Grant Reserve	-	-	-	3,600

General Fund – Library - Other than the usual inflationary pressures across the board, Personnel services increases were partially offset by reduction of .17 FTE (.5 FTE Part time Library Assistant, reduction in February 2014) and Materials & services had insurance costs increase of 15.6% (\$1,600), building expenses increase reflects aging of building and increased occurrence of vandalism (\$5,000), and Indirect Cost Allocation Program (ICAP) increase 7% (\$2,000 - due to shift of proportionality of budgets).

Community Enhancement Reserves - Increase in capital outlay reflects:

- The carry forward of Arts and Cultural Commission's Gateway Project (\$35,000) that strives to improve the City's highway frontage by installing illuminated sculptures at the Milton Creek Bridge, and
- The roof replacement for the Library Facility (\$70,000). In order to fund the roof, staff is proposing that the Resolution for the building reserve be modified to allow for a one time reduction to the principal amount from \$225,000 to \$180,000, a reduction of \$45,000.

Library

For further details, please reference applicable Fund sections.

Workload Indicators

Indicators	2007	2008	2009	2010	2011	2012	2013
Population Served	12,075	12,325	12,380	12,905	12,890	12,920	12,895
Library Visitors	46,173	53,512	56,292	56,873	53,693	52,889	53,776
Outreach/Program Attendance	n/a	n/a	n/a	n/a	1,360	2,673	2,747
Total Library Users	46,173	53,512	56,292	56,873	55,053	55,562	56,523
Open Hours per Week	57	47	47	47	47	47	47
Circulation (Checkouts and Renewals)	76,416	97,355	102,501	105,652	102,835	106,052	116,233
Audio/e-Book Downloads	116	794	977	1,972	3,166	4,061	5,117
Freegal Music Downloads	n/a	n/a	n/a	n/a	n/a	n/a	402
Total Circulation	76,532	98,149	103,478	107,624	106,001	110,113	121,752
Circulation per Population Served	6.34	7.96	8.35	8.34	8.22	8.52	9.44
Indicators		FY07/08	FY08/09	FY09/10	FY10/11	FY11/12	FY12/13
Children's Programs		125	150	161	145	156	166
Young Adult and Adult Programs		9	2	14	11	34	60
Volunteers		8	9	15	17	19	18
Volunteer Hours		912	571	840	1,114	892	592
Public Computers		18	16	16	12	15	15



Police Department

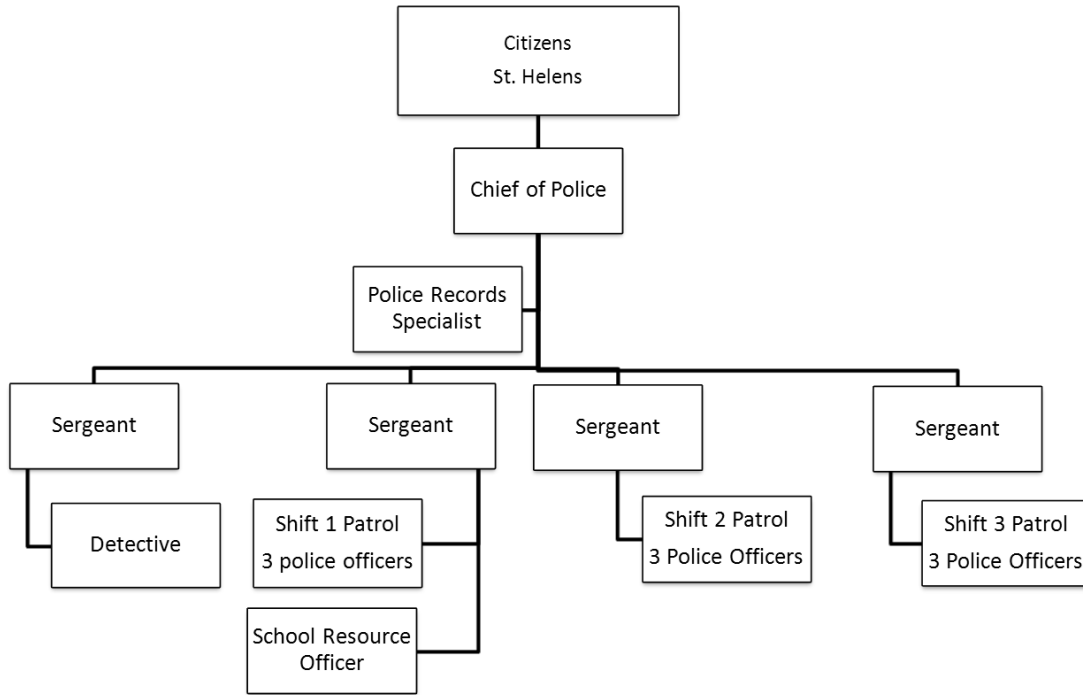


The City of St. Helens Police Department strives to be a full-service police agency. The Department currently provides police services twenty-four hours a day, seven days a week. While the Department does not schedule fewer than two officers per shift, this staffing level is frequently inadequate to meet our activity level. The Department averages over 1200 calls for service and initiates approximately 150 traffic stops each month.

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

The current structure of the St. Helens Police Department includes a management team of the Chief of Police and four (4) Sergeants. A Sergeant is assigned to each of the three patrol shifts while the fourth is assigned to supervise the Detective and CENT operations.

Police



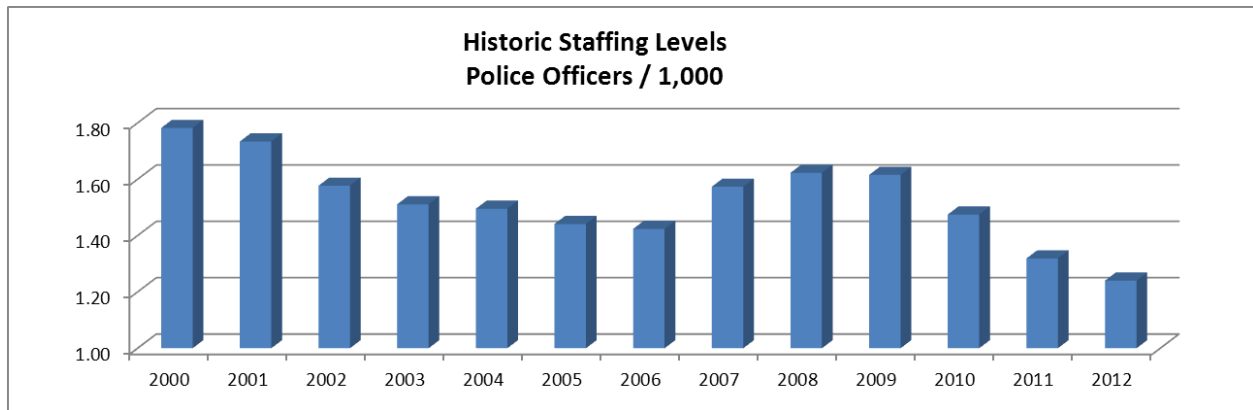
The following chart compares the size of the St. Helens Police Department and its budget between fiscal years 2008-09 and 2013-14.

	2008	2013
Population	12,325	12,895
Total Budget	\$2,571,539	\$2,366,650
Sworn Personnel	20	16
Non-Sworn Personnel	4	1
Department Personnel Total	24	17
Officers Per Thousand Residents	1.62	1.25

In 2008, the number of sworn police officers employed by the City of St. Helens totaled 20. In the proposed FY 14-15 budget, the sworn officers complement totals 16. With the proposed FY 14-15 budget, the staff level as measured per 1,000 persons has reached its lowest levels at 1.25 officers per 1,000 population (16 officers, 12,900 population).

A 2001 police staffing study conducted by Portland State University demonstrated that the St. Helens Police Department is understaffed. The study suggested that at a minimum, the City of St. Helens should be staffed by 20 police officers.

Police



In June 2013, the code enforcement officer position was eliminated. This shifted the bulk of code enforcement responsibility to the police officers. A consequence of this change was a shift in focus from the proactive enforcement of a dedicated staff member toward a complaint-driven process.

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.

During the current budget cycle the Police Department made significant reductions including the elimination of the lieutenant and code enforcement officer positions.

In the spring of 2013, the Police Department invested in an online employee scheduling system. The tools provided by ISE® streamline the scheduling process and allow for improved oversight and flexibility in our scheduling system. The system was purchased at an initial cost of \$4,680. The system is incredibly comprehensive and has proven to be a wise investment for the City.

In 2004-05, the Police Department received a grant through the Homeland Security and Terrorism Prevention Programs to purchase Mobile Data Computers (MDC's) for each of our patrol cars. Mobile Data Computers allow the officers to receive dispatch information and access databases in the field. The MDC's reached their life expectancy and were due to be replaced. Chief Steve Salle' was instrumental in obtaining \$68,000 in funding through the Oregon State Homeland Security Grant Program. Those dollars were used to replace all of the MDC's in the St. Helens, Columbia City, Scappoose, Vernonia and Clatskanie Police Departments with Apple I-Pads. In March 2013, the old MDC's were removed and the I-Pads were installed. The I-Pads are less expensive, compact and are robust in technology that will continue to evolve as applications are developed. In addition, in 2012-13 the City allocated \$80,000 in revenue sharing to purchase 2 new police vehicles (Fall 2012). Police actively use and maintain 9 police vehicles. Five of those vehicles have between 82,000 to 115,600 miles on them. The police fleet is way behind the curve for replacement and is not sustainable.

There were no other capital improvements made with general fund or grant dollars during the 2013 calendar year. Despite these extremely disheartening financial issues, the men and women of the St. Helens Police Department continue to perform with high standards of professionalism.

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 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Beginning working capital	-	14,522	52,230	16,230
Revenues				
Intergovernmental	108,066	183,597	46,000	46,000
Miscellaneous	51,722	25,121	10,800	18,500
Discretionary resources	2,341,063	2,231,254	2,274,850	2,374,930
Transfers	10,200	-	-	-
Current revenues	2,511,051	2,439,972	2,331,650	2,439,430
Total Resources	2,511,051	2,454,494	2,383,880	2,455,660

Intergovernmental revenues represent 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 Columbia 911 Communications District.

Police

Police - Expenditures by Classifications				
Expenditures	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Personnel services	1,982,379	1,850,409	1,945,150	1,968,400
Materials & services	514,150	476,024	438,730	447,260
Capital outlay	-	75,831	-	94,000
Total Budget	2,496,529	2,402,264	2,383,880	2,509,660
FTE	19.00	18.00	17.00	17.00
Note: FTE in FY 2007-08 totaled 24.00				

Police - Expenditures by Fund and Program				
Expenditures	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
By Fund & Program	2,496,529	2,402,265	2,383,880	2,509,660
001-General	2,427,785	2,259,014	2,366,650	2,391,930
002 - Police	2,427,785	2,259,014	2,366,650	2,391,930
007-Communications Center 911	63,066	61,903	-	-
007 - 911 Communications center	63,066	61,903	-	-
009-Community Enhancement	5,678	81,348	17,230	23,730
205 205 - Data Cellular	5,678	4,522	-	-
207 207 - Grants	-	76,826	17,230	17,230
211 211 - Police Reservist Reserve	-	-	-	6,500
010-Capital Improvement - Equipment	-	-	-	94,000
305 305-Equipment	-	-	-	94,000

General Fund – Police - Other than the usual inflationary pressures across the board, the costs for Personnel services and Material & services are status quo.

Community Enhancement fund - contains donations dedicated for the K-9 program and have been carried-forward.

Capital Improvement Fund – Equipment – represents the replacement of two police cars in FY 2014-15. In addition, the adopted budget contains a recommended annual transfer of funds to build an equipment replacement reserve to assist in on-going replacement of equipment. The current transfer if maintain will afford the replacement of a police car every other year and a parks mower every 4 years. While it is not the optimal solution, it is a start and hopefully is enhanced as the local economy improves.

For further details, please reference applicable Fund sections.

Police

Workload Indicators

Indicators	Actual FY 10	Actual FY 11	Actual FY 12
Officers employed	19	18	16
Total Activities	15,881	15,963	11,891
Traffic Stops	3,184	1,813	1,044
Activities per officer	1,003	993	808
Part 1 Crimes	298	285	312
Part 2 Crimes	851	749	865
Other Crimes	1,924	1,241	1,319
Part 1 Crimes Clearance Rate	33%	34%	25%
Part 2 Crimes Clearance Rate	65%	59%	63%

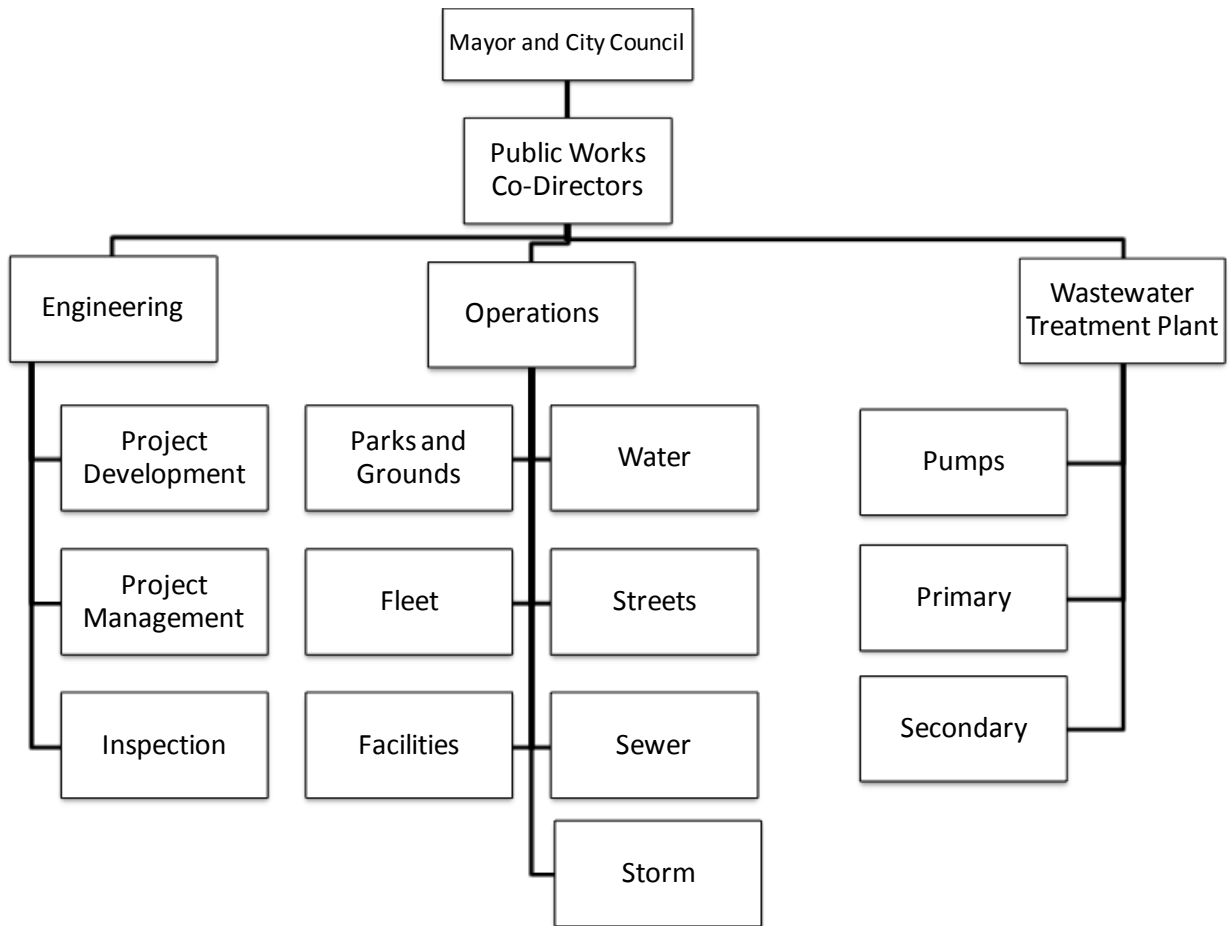


Public Works Department



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

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



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 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Beginning working capital	9,637,604	9,735,587	10,710,092	11,799,472
Intergovernmental	716,647	1,065,237	1,376,700	1,141,500
Charges for services	7,154,167	8,041,302	7,700,500	8,975,200
Interest earnings	44,751	53,217	60,000	55,000
Financing - DEQ Loans	958,920	1,670,327	1,250,000	550,500
Refinancing - Capital One	-	8,059,000	-	-
System devel. charge	101,082	165,448	119,000	180,000
Miscellaneous	57,380	84,297	49,460	30,600
Indirect cost allocation - CC	297,513	177,021	199,130	270,300
Discretionary resources	235,946	220,331	199,530	208,150
Transfers	5,389,702	1,627,221	1,215,000	1,945,000
Current revenues	14,956,109	21,163,401	12,169,320	13,356,250
Total Resources	24,593,713	30,898,988	22,879,412	25,155,722

Public Works - Expenditures by Classifications				
Expenditures	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Personnel services	3,034,697	2,912,074	3,011,570	2,981,830
Materials & services	4,018,361	3,559,721	3,900,520	4,165,610
Capital outlay	1,571,710	2,616,124	3,751,360	4,954,300
Debt service	973,048	9,006,663	993,950	1,179,494
Transfers	5,260,310	1,612,027	1,565,000	4,945,000
Total Operating & Capital	14,858,126	19,706,609	13,222,400	18,226,234
Contingency	-	-	2,031,987	1,581,271
Total Budget	14,858,126	19,706,609	15,254,387	19,807,505
FTE	35.70	32.80	30.50	29.75
Note: FTE in FY 2007-08 totaled 33.50				

Public Works - Expenditures by Fund and Program				
Expenditures	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
By Fund & Program	14,858,126	19,706,608	13,222,400	18,226,234
001-General	301,860	270,068	230,330	233,250
005 - Parks	301,860	270,068	230,330	233,250
009-Community Enhancement	11,442	-	14,860	79,800
204 - Parks Property Reserves	11,442	-	14,860	79,800
010-Capital Improvements	1,589,516	2,609,933	3,690,000	5,868,000
300 - Parks CIP	47,996	-	-	50,000
301 - Streets CIP	77,929	357,216	565,000	866,000
302 - Water CIP	300,962	178,143	865,000	1,190,000
303 - Sewer CIP	1,118,229	1,434,910	1,350,000	1,265,000
304 - Storm CIP	23,550	413,164	800,000	2,200,000
305 - Equipment replacement	20,850	226,500	110,000	297,000
011-Streets	1,814,896	772,259	865,830	918,750
011 011 - Streets Operating	1,814,896	772,259	865,830	918,750
013 - Public Works	297,513	177,741	199,130	272,300
401 - Administration	87,077	-	-	-
402 - Engineering	59,440	56,142	64,970	56,910
403 - Operations	150,996	121,599	134,160	215,390
015 - Fleet	260,697	244,670	269,250	272,060
015 015 - Fleet Maintenance	260,697	244,670	269,250	272,060
016 - Water Reserve	1,841	2,027	350,000	-
016 016 - Water Reserve	1,841	2,027	350,000	-
017 - Water Operating	4,411,201	9,297,917	2,995,250	5,189,100
017 017 - Production and Distribution	4,411,201	2,282,332	2,089,890	2,244,100
017 417 - Water Filtration Facilities	-	7,015,585	905,360	870,000
017 517 - Forestry Reserve	-	-	-	2,075,000
018 - Sewer and Storm Operations	6,169,159	6,331,993	4,607,750	5,392,974
018 018 - Collections	3,493,333	4,663,177	2,562,240	2,656,064
018 019 - Treatment Plant - Secondary	573,918	482,584	504,730	601,020
018 020 - Treatment Plant - Primary	458,326	336,335	380,730	363,750
018 021 - Storm Drainage	1,505,133	677,209	985,850	1,587,120
018 022 - Treatment Plant Pumps	138,450	172,688	174,200	185,020

As a cost savings option, the Public Works Supervisor and the Engineering Supervisor have each absorbed half of the former Public Works Director's responsibilities. This decision was made before the 2012-13 budget was developed in lieu of facing additional staff reductions and has worked efficiently and successfully for the past 2 ½ years.

Engineering Division

Mission

Provide timely, professional engineering support for public and private maintenance and development activities. Exercise wise stewardship of the City's resources while assuring facilities are built to meet the community's growing needs, and ensure infrastructure is constructed to meet industry standards.

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 sustainability for 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

- Replaced or repaired 8,920 linear feet (1.7 miles) of deficient sanitary sewer pipe.
- Constructed 298 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.
- Video inspection of 593 private laterals for the Lateral Replacement Program.
- Installation of additional street lighting on Gable and Old Portland Roads.
- Started significant upgrade project to the water distribution system telemetry equipment.
- Continued the gravel street paving program.
- Completed construction of new ADA ramps at 27 locations.
- Worked with Oregon State Marine Board on project to replace 2 of the 3 composting toilets on Sand Island.
- Worked with Oregon State Marine Board on project to install utility pedestals to provide electricity and water services to boaters on the Courthouse Docks.
- Replaced sidewalk around City Hall.
- Provided project management for preliminary design of the Godfrey Park Storm System Replacement project.
- Completed design for asphalt overlay of St. Helens Street from 12th Street to Milton Way.
- Completed design to replace deficient watermain on N. 17th Street.
- Participated in US 30 & Columbia Blvd./St. Helens Street Corridor Master Plan.
- Worked with Columbia County to secure grant funding for significant improvements to Gable Road.
- 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.

• **Engineering Division**

- Lower Columbia Engineering new office site.
- CCR Transit Center.
- Splash It Up splash pad in Columbia View Park.

Goals and Objectives

- Complete upgrade of the Water Distribution System telemetry equipment.
- Begin construction of the Godfrey Park Storm System Replacement project.
- Continue I&I Reduction Program to meet DEQ requirements by identifying issues and implementing solutions.
- Continue Lateral Replacement Program to meet DEQ requirements.
- Complete Sand Island composting toilet replacement project.
- Complete Courthouse Dock utility upgrade project.

Budget Summary

Public Works - Engineering						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Personnel services	013	402	20,590	31,639	33,970	26,240
Materials & services	013	402	34,280	18,312	24,500	24,170
Capital outlay	013	402	4,569	6,191	6,500	6,500
Total Budget			59,440	56,142	64,970	56,910
FTE			6.70	5.80	4.00	3.25

The Engineering Division continues to utilize the resources available to their fullest potential. The staff has been significantly reduced since early 2012, the most recent reduction occurring with the retirement of the Senior Engineering Technician, further reducing staff to 3.25 FTE from a previous level of over 7 FTE. These positions have not been replaced due to cost savings measures. The reduction in staff does mean a reduction in productivity, but despite the challenges, the Engineering Department is able to provide professional and reliable support and services to internal and external customers.

Operations Division



Mission

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.

The Operations Division maintains and manages the grounds and physical facilities of the parks system, keeps the streets drivable, makes sure that safe and healthy drinking water is delivered to

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

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).

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

PARKS AND GROUNDS – Maintains the City's park lands and rights-of-way. 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:

Operations Division

- 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 beautiful community 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 – Parks & Grounds Maintenance Section.

WATER – Provides the operations and maintenance for the production and delivery of drinking water to approximately 4,500 customer connections serving approximately 13,000 residents.

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.

Operations Division

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 up to 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 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 by keeping leaves, silts, dirt, and other debris from entering and potentially clogging the storm system.

SANITARY 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.

Operations Division

The major source of revenue for Fleet service is 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 and other accessory buildings in the various parks.

Public Works Operations Accomplishments

- Performed leak detection on water system.
- Completed installations of several new storm drain extensions and catch basins:
 - Dubois & S. 19th Streets
 - S. 11th & Tualatin Streets
 - S. 6th & Plymouth Streets
- Replaced 280 linear feet of water main on Pine Street.
- Replaced 420 old-style water meters with new radio-read meters.
- Provided support before, during, and after various festivals and community events.
- Provided support and assistance with development of popular disc golf course at McCormick Park.
- Acquisition of used loader and performed repairs so that it is now a useful piece of equipment.
- Provided assistance with removal of abandoned buried oil tank in front of City Hall.
- Construction of new equipment storage shed at the Parks Department.
- Performed utility locates in compliance with State regulations.
- Assisted with field improvements to Campbell Park ball fields.
- Provided snow removal around the clock during winter storm events.
- Constructed a permanent tree stand for the annual City Christmas tree in Plaza Park.
- Maintain over 2,000 acres of the City's tree farm property.
- Provided labor and materials to assist with completion of the splash pad in Columbia View Park.
- Assisted Garden Club with construction of landscaping in "triangle" at Columbia Blvd. & 13th Street.
- Maintained the City's fleet of trucks, equipment, and other rolling stock, which are used to perform all of the Division's tasks.

Operations Division

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.
- Maintain, repair, and replace all traffic signage and striping in the City’s rights-of-way.
- 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 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
<u>Operations</u>						
Personnel services	013	403	4,042	-	-	-
Materials & services	013	403	146,955	121,599	134,160	215,390
Capital outlay	013	403	-	-	-	-
Sub-total			150,996	121,599	134,160	215,390
Contingency	013	403	-	-	40,000	40,000
Total Budget			150,996	121,599	174,160	255,390
FTE			20.00	19.00	19.50	19.50

Public Works Operations – Operations has 19.50 FTE that are primarily housed centrally at the Public Works Shop Facilities. Personnel services costs are accumulated in this cost center (FY 14-15 total is \$1,675,260) and then is directly charged to each of the facilities served based on annual time survey. There were no changes to staffing complement for FY 2014-15. Materials & services increase reflects a change in practice for accounting for vehicle fuel usage. In previous years, fuel was manually charged to operating funds based on vehicle, to enhance efficiency and more accurately reflect usage patterns, the cost (\$70,000) is captured in operations and subsequently allocated to funds through the Indirect Cost Allocation Program (ICAP).

Operations Division

Public Works - Operations						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
<u>Fleet</u>						
Personnel services	015	015	180,806	185,639	192,790	195,460
Materials & services	015	015	79,891	59,031	76,460	76,600
Sub-total			260,697	244,670	269,250	272,060
Contingency	015	015	-	-	11,987	12,241
Total Budget			260,697	244,670	281,237	284,301
FTE			2.00	2.00	2.00	2.00

Operations - Fleet - budget held to no increases in Material & services and only inflationary increases to Personnel services. No rate increases to fleet users for a second year in a row after a 15% rate reduction in FY 12-13.

Public Works - Operations						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
<u>Parks & Grounds</u>						
Personnel services	001	005	109,029	115,248	101,440	103,600
Materials & services	001	005	140,992	118,216	128,890	129,650
Capital outlay/ Debt	001	005	51,839	36,604	-	-
Sub-total	001	005	301,859	270,068	230,330	233,250
Materials & services	009	204	11,442	-	-	-
Capital outlay	009	204	-	-	14,860	79,800
Sub-total	009	204	11,442	-	14,860	79,800
Total Parks Budget			313,302	270,068	245,190	313,050
FTE for Parks dispatched from Operations						

Operations – Parks - Other than the usual inflationary pressure across the board no changes to Personnel services and Materials & services. Capital outlay reflects appropriations for potential Park Property acquisition.

Operations Division

Public Works - Operations						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Streets						
Personnel services	011	011	173,370	267,099	386,980	319,740
Materials & services	011	011	306,715	366,410	458,850	461,510
Capital outlay	011	011	-	-	20,000	-
Transfers	011	011	1,334,811	138,750	-	137,500
Sub-total			1,814,896	772,259	865,830	918,750
Contingency	011	011	-	-	100,000	100,000
Total Budget			1,814,896	772,259	965,830	1,018,750
FTE for Streets dispatched from Operations						

Operations – Streets - Other than the usual inflationary pressures across the board, Personnel services decrease due to update to the annual time survey that allocates costs out from Operations. Transfer reflects funding for a new street sweeper. One half the cost is funded by Streets and the other half is funded by Storm Utility.

Public Works - Operations						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Water						
Reserve Transfer	016	016	1,841	2,027	350,000	-
Personnel services	017	017	1,008,666	685,777	689,660	695,080
Materials & services	017	017	1,233,238	1,087,806	1,100,230	1,084,020
Capital outlay	017	017	-	-	-	-
Debt service	017	017	541,843	-	-	-
Transfers	017	017	1,627,454	508,750	300,000	465,000
Sub-total Prod/Distr			4,411,201	2,282,333	2,089,890	2,244,100
Personnel services	017	417	-	206,868	220,830	235,320
Materials & services	017	417	-	120,752	139,850	131,680
Debt service	017	417	-	6,687,965	544,680	503,000
Sub-total WFF			-	7,015,585	905,360	870,000
FTE			2.00	2.00	2.00	2.00
Materials & services	017	517	-	-	-	75,000
Transfers	017	517	-	-	-	2,000,000
Sub-total Forestry reserve			-	-	-	2,075,000
Contingency	017	017	-	-	840,000	214,610
Total Budget			4,413,042	9,299,945	4,185,250	5,403,710
FTE for Water Production and Distribution dispatched from Operations						

Operations Division

Operations – Water Distribution – Materials & services decrease in costs primarily reflect the change in the fuel allocation, moving costs associated with Forestry reserve to a new cost center, partially offset by an increase in contract services costs (\$30,300) for a Cost of Services Allocation (COSA) study and an upgrade to the utility billing system (Financial Software System migration). Transfers reflect funding required for identified Capital Improvement Projects. For more information please refer to the Capital Improvement Fund for complete set of projects.

Operations – Water Filtration Facility – Materials & services decrease in costs primarily reflect the reduction in debt service associated with the refinancing of the water bonds in June 2013 (\$41,000).

Operations – Forestry reserve – this is a new cost center to account for the operations and maintenance to the City Watershed properties. It is anticipated the City will incur forestry management services and the transfer reflects the dedication of funds for the potential property acquisition of the Boise Veneer property along the Columbia River.

Public Works - Operations						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
<u>Sewer Collections</u>						
Personnel services	018	018	825,912	776,023	743,170	710,160
Materials & services	018	018	1,140,551	942,561	959,800	964,410
Capital outlay	018	018	-	-	20,000	-
Debt service	018	018	379,366	2,282,093	449,270	676,494
Transfers	018	018	1,147,504	662,500	390,000	305,000
Sub-total			3,493,333	4,663,177	2,562,240	2,656,064
Contingency	018	018	-	-	250,000	334,910
Total Budget			3,493,333	4,663,177	2,812,240	2,990,974
FTE for Sewer Collections dispatched from Operations						

Operations – Sewer Collections - Other than the usual inflationary pressures across the board, Personnel services decrease due to update to the annual time survey that allocates costs out from Operations. Materials & services increase primarily reflect contract services costs (\$36,100) for a Cost of Services Allocation (COSA) study and upgrade to the utility billing system (Financial Software System migration). Debt service costs increase reflects the anticipated early closeout of the DEQ loans for the I&I projects. Once the loans are final, debt service initiates. Transfers reflect funding required for identified Capital Improvement Projects. For more information please refer to the Capital Improvement Fund for complete set of projects.

Public Works - Operations						
Expenditures	Fd	Dpt	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
<u>Storm Drainage</u>						
Personnel services	018	021	193,946	194,786	209,340	261,950
Materials & services	018	021	210,483	182,423	251,510	287,670
Capital outlay	018	021	-	-	-	-
Transfers	018	021	1,100,703	300,000	525,000	1,037,500
Sub-total			1,505,133	677,209	985,850	1,587,120
Contingency	018	021	-	-	100,000	109,920
Total Budget			1,505,133	677,209	1,085,850	1,697,040
FTE for Storm Drainage dispatched from Operations						

Operations – Storm Drainage - Personnel services increase reflect the update to the annual time survey that allocates costs out from Operations. Materials & services increase reflect shift in the allocation of indirect costs (allocation based on budget and Personnel costs). Transfers reflect funding required for identified Capital Improvement Projects. For more information please refer to the Capital Improvement Fund for a complete set of projects.

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.

Wastewater Treatment Division



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 for secondary treatment. Here, it mixes with the waste from the Cascades (formerly Boise) paper production facility. 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 are sanitary sewer and one is stormwater. A lift station collects wastewater 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. In each of our lift stations there are two pumps, controls and electronics that need to be maintained. 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. The extreme difference between summer and winter flows is due to Inflow & Infiltration (I&I) of stormwater into the sanitary system, increasing costs to pump and treat the additional flows. Reducing the amount of I&I is a primary goal of the City Council, and will reduce long-term operating expenses.

In 2013-14, the WWTP faced some unusual challenges. The first instance occurred during the "cold snap" in late November/early December of 2013 when snow and freezing cold temperatures descended on the area. The 20+ year old furnace at the WWTP office building decided to end its life at the beginning of the 2 weeks of frigid cold. A replacement furnace could not be installed until early February, necessitating the use of multiple space heaters to keep the offices and on-site laboratory at tolerable temperatures. The second major event occurred on

Wastewater Treatment Division

Christmas Eve when a beaver fell a tree which landed directly on to the electrical control panel of one of the sanitary lift stations, knocking the entire station out of service. Although it was a holiday, all of the WWTP staff and several Public Works Operations personnel responded immediately to establish temporary service and ensure that no customers were impacted. Measures were taken to bring the lift station back on line however, the full repairs took several weeks and required many hours of after-hours time spent over the holidays and weekends to keep the station operating. 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.

Accomplishments

- Installation of new hypochlorite tanks.
- Dredging of Primary Lagoon.

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 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Personnel services	018	019	218,397	185,451	176,520	178,360
Materials & services	018	019	342,711	297,133	328,210	422,660
Capital outlay	018	019	12,811	-	-	-
Sub-total - Secondary			573,918	482,584	504,730	601,020
Personnel services	018	020	135,776	144,039	141,490	137,340
Materials & services	018	020	309,739	192,296	239,240	226,410
Capital outlay	018	020	12,811	-	-	-
Sub-total - Primary			458,326	336,335	380,730	363,750
Personnel services	018	022	81,495	119,506	115,380	118,580
Materials & services	018	022	56,955	53,182	58,820	66,440
Sub-total - Pumps			138,450	172,688	174,200	185,020
Contingency	018	019	-	-	170,000	192,590
Contingency	018	022	-	-	34,000	37,000
Total Budget			1,170,694	991,607	1,263,660	1,379,380
FTE (plus allocation)			4.00	4.00	3.00	3.00

Waste Water Treatment Plant Operations - Other than the usual inflationary pressures across the board, Materials & services increase primarily reflect contract services costs (\$100,000) for environmental assessment of the secondary lagoon. For further details, please reference applicable Fund sections.

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 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
Capital outlay	1,589,516	2,609,933	3,690,000	4,868,000
Transfers	-	-	-	1,000,000
Total Operating & Capital	1,589,516	2,609,933	3,690,000	5,868,000
Contingency	-	-	408,000	540,000
Total Budget	1,589,516	2,609,933	4,098,000	6,408,000

Public Works - Capital Improvement Programs				
Expenditures	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Adopted 2014-15
By Fund & Program	1,589,516	2,609,933	3,690,000	5,868,000
010 - Capital Improvement - Programs	1,589,516	2,609,933	3,690,000	4,868,000
300 - Parks	47,996	-	-	50,000
301 - Street	77,929	357,216	565,000	366,000
302 - Water	300,962	178,143	865,000	1,190,000
303 - Sewer	1,118,229	1,434,910	1,350,000	765,000
304 - Storm	23,550	413,164	800,000	2,200,000
305 - Equipment	20,850	226,500	110,000	441,000
305 - Equipment - Police (Vehicle), Admin (Phone)	-	-	-	(144,000)
010 - Capital Improvement - Transfers	-	-	-	1,000,000
301/303 - Transfer - Interfund Loan	-	-	-	1,000,000

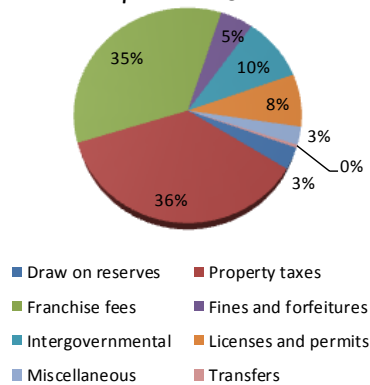
Capital Outlay - Summary Project Listing - Public Works 010							
Account Description	Adopted 2013-14	Proposed 2014-15	Notes	Account Description	Adopted 2013-14	Proposed 2014-15	Notes
010 - Capital Projects - 300 - Parks				010 - Capital Projects - 303/304 - Sewer/Storm			
Potential Park Property Acquisition	-	50,000		Sodium Hypochlorite tanks	50,000	-	
	-	50,000		Sewer main replacement	300,000	300,000	
010 - Capital Projects - 301 - Streets				I&I Reduction	1,250,000	550,000	
Unimproved paving	190,000	30,000	Carry-over	Meter & Lift Stations	-	115,000	
Sidewalk	75,000	25,000	Carry-over	Storm drains	200,000	200,000	
First Street Reconstruction	-	50,000		Godfrey Outfall	350,000	1,800,000	
Eisenschmidt Sidewalk-Overlay	31,000	31,000	Carry-over	Loan for property acquisition	-	500,000	
Street Light upgrades	24,000	-			2,150,000	3,465,000	
Signal Controllers	-	-		010 - Capital Projects - 305 Equipment			
St Helens Street Overlay	245,000	230,000	Carry-over	SUV - pickup 2	35,000	-	
Loan for property acquisition	-	500,000		Used Loader	75,000	-	
	565,000	866,000		Street Sweeper	-	275,000	
010 - Capital Projects - 302 - Water				Parks Lawn Mower	-	22,000	
Telemetry System Upgrade	325,000	250,000	Carry-over		110,000	297,000	
Water main replacement	200,000	200,000		Total Capital Outlay			
Water meter replacement	100,000	200,000			3,690,000	5,868,000	2,178,000
2 MG Reservoir Rehabilitation	-	300,000					
Purchase land for reservoir	240,000	240,000	Carry-over				
	865,000	1,190,000					

For further details, please reference applicable Fund sections.



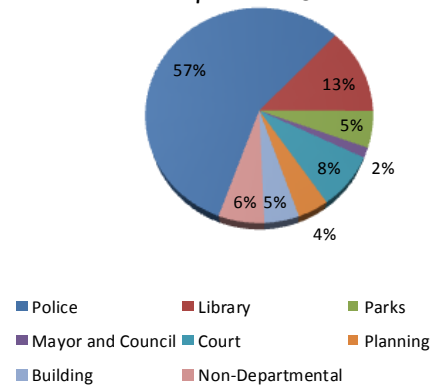
General Fund

**General Fund Resources
\$4.2 Million**



Resources	Amount	%
Draw on reserves	140,090	3.3%
Property taxes	1,535,200	36.3%
Franchise fees	1,469,500	34.8%
Fines and forfeitures	207,000	4.9%
Intergovernmental	406,520	9.6%
Licenses and permits	334,290	7.9%
Miscellaneous	114,550	2.7%
Transfers	19,000	0.4%
Total Current Revenues	4,226,150	76.1%
Transfers - equity	-	0.0%
Beginning WC less draw on reserves	1,329,438	23.9%
Total Resources	5,555,588	

**General Fund Uses - By Program
\$4.2 Million**



Uses by program	Amount	%
Police	2,391,930	56.6%
Library	544,200	12.9%
Parks	233,250	5.5%
Mayor and Council	64,410	1.5%
Court	349,420	8.3%
Planning	178,550	4.2%
Building	200,420	4.7%
Non-Departmental	263,970	6.2%
Total Anticipated Expenditures	4,226,150	76.1%
Contingency	805,700	14.5%
Unappropriated reserves	523,738	9.4%
Total Uses	5,555,588	

Uses by expenditure category	Amount	%
Personnel services	2,923,580	69.2%
Materials and supplies	1,108,370	26.2%
Transfers	194,200	4.6%
Total	4,226,150	76.1%

General Fund

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

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

Assumptions when preparing the budget were:

Revenues

- Property taxes – assumes assessed values increasing 2.4% and collection rate of 95%.
- Franchise fees – increase of 2% primarily due to anticipated utility rate increases.
- Intergovernmental revenues increase of 2% primarily due to Planning Division grant, increase in Alcohol beverage tax, and increase of Revenue Sharing.
- Fines and forfeitures decrease of 3.3% is primarily due to decrease code enforcement (loss of code enforcement officer in FY 13-14).
- Licenses and permits increase of 30% is primarily due to increase building activity.

Expenditures

- The personnel services cost increase of 1.32% primarily reflects anticipated cost of living increases (2% - 2.8%) offset by further reductions to retirement costs (increase period unfunded liability is amortized) and decline in medical costs due to shifting of plans and increased employee contributions.
- Materials & services cost increase of 7% primarily reflects financial software upgrade, building costs associated with increase in building activities, and shift in agency providing support for Main Street program.
- Transfers out reflect purchases of critical equipment (\$167,400, one time only event), the development of an equipment reserve (\$25,000, ongoing), and transfer of library grant funds.
- Detailed information can be found in each cost center for materials and services, capital outlay and transfers.

General Fund - Summary

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources						
Beginning working capital	2,063,388	1,261,467	1,030,357	1,488,528	1,488,528	1,469,528
Revenues						
Property taxes	1,469,211	1,502,083	1,491,400	1,535,200	1,535,200	1,535,200
Franchise fees	1,298,420	1,377,207	1,442,000	1,469,500	1,469,500	1,469,500
Licenses and permits	127,084	132,921	255,720	334,290	334,290	334,290
Fines and forfeitures	247,476	241,721	214,000	207,000	207,000	207,000
Intergovernmental	304,433	271,467	398,500	406,520	406,520	406,520
Interest earnings	12,221	11,203	10,000	10,000	10,000	10,000
Miscellaneous	145,070	100,568	45,500	40,140	40,140	40,140
Indirect cost allocation	56,251	52,898	54,410	64,410	64,410	64,410
Transfers	49,837	68,529	182,781	-	-	19,000
Total Revenues	3,710,004	3,758,597	4,094,311	4,067,060	4,067,060	4,086,060
Total resources	5,773,392	5,020,064	5,124,668	5,555,588	5,555,588	5,555,588
Uses						
Mayor and City Council						
Personnel services	32,648	32,714	32,350	32,350	32,350	32,350
Materials and services	23,603	20,183	22,060	32,060	32,060	32,060
Capital outlay	-	-	-	-	-	-
Total Mayor and City Council	56,251	52,897	54,410	64,410	64,410	64,410
Municipal Courts						
Personnel services	298,155	143,013	156,940	164,650	164,650	164,650
Materials and services	123,734	181,398	178,580	184,770	184,770	184,770
Interfund transfers	4,800	4,800	-	-	-	-
Total Municipal Court	426,689	329,211	335,520	349,420	349,420	349,420
Planning						
Personnel services	92,687	93,830	98,030	99,990	99,990	99,990
Materials and services	33,271	32,614	36,960	42,560	42,560	42,560
Special payments	-	-	27,000	36,000	36,000	36,000
Total Planning	125,958	126,444	161,990	178,550	178,550	178,550
Building						
Personnel services	-	-	147,150	150,610	150,610	150,610
Materials and services	-	-	36,780	49,810	49,810	49,810
Total Building	-	-	183,930	200,420	200,420	200,420

General Fund - Summary

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Police						
Personnel services	1,982,379	1,850,409	1,945,150	1,968,400	1,968,400	1,968,400
Materials and services	445,405	408,605	421,500	423,530	423,530	423,530
Capital outlay	-	-	-	-	-	-
Total Police Department	2,427,785	2,259,014	2,366,650	2,391,930	2,391,930	2,391,930
Library						
Personnel services	351,210	357,913	374,780	377,460	377,460	377,460
Materials and services	161,742	135,522	157,940	166,740	166,740	166,740
Total Library	512,952	493,435	532,720	544,200	544,200	544,200
Parks						
Personnel services	109,029	115,248	101,440	103,600	103,600	103,600
Materials and services	140,992	118,216	128,890	129,650	129,650	129,650
Debt Service	51,839	36,604	-	-	-	-
Capital outlay	-	-	-	-	-	-
Interfund transfers	-	-	-	-	-	-
Total Parks	301,860	270,068	230,330	233,250	233,250	233,250
Non-Departmental						
Personnel services	19,646	27,563	29,570	26,520	26,520	26,520
Materials and services	21,357	71,634	22,800	39,640	39,640	39,640
Equipment	7,000	116,799	-	-	-	-
Operating contingency	-	-	778,000	805,700	805,700	805,700
Transfers	612,428	27,426	-	140,200	194,200	194,200
Building Reserve	-	-	-	3,610	3,610	3,610
Total Non-departmental	660,431	243,422	830,370	1,015,670	1,069,670	1,069,670
Total uses	4,511,925	3,774,491	4,695,920	4,977,850	5,031,850	5,031,850
Net change in fund balance	(801,920)	(15,894)	(601,609)	(910,790)	(964,790)	(945,790)
Reserve for Prepaids	-	(27,605)	-	-	-	-
Ending fund balance	1,261,467	1,217,968	428,748	577,738	523,738	523,738

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources								
001	000	301000						
		Beginning working capital	2,063,388	1,261,467	1,030,357	1,488,528	1,488,528	1,469,528
		Revenues						
		Property taxes						
001	000	302000	1,408,527	1,407,400	1,413,700	1,452,890	1,452,890	1,452,890
001	000	303000	60,455	94,496	77,400	82,000	82,000	82,000
001	000	322000	229	187	300	310	310	310
		Property taxes	1,469,211	1,502,083	1,491,400	1,535,200	1,535,200	1,535,200
		Franchise fees						
001	000	306000	709,373	721,499	740,000	758,500	758,500	758,500
001	000	373000	589,048	655,707	702,000	711,000	711,000	711,000
		Franchise fees	1,298,420	1,377,207	1,442,000	1,469,500	1,469,500	1,469,500
		Licenses and permits						
001	000	311000	79,790	82,622	78,000	85,260	85,260	85,260
001	000	317000	30,334	29,208	28,000	23,000	23,000	23,000
001	000	319000	1,114	1,926	1,500	2,000	2,000	2,000
001	000	312000	-	-	63,170	101,500	101,500	101,500
001	000	313000	-	-	23,400	35,530	35,530	35,530
001	000	314000	-	-	8,220	11,170	11,170	11,170
001	000	315000	-	-	39,430	55,830	55,830	55,830
001	000	324000	15,846	19,166	14,000	20,000	20,000	20,000
		Licenses and permits	127,084	132,921	255,720	334,290	334,290	334,290
		Fines and forfeitures						
001	000	318000	21,862	14,787	14,000	14,000	14,000	14,000
001	000	341000	225,615	226,934	200,000	193,000	193,000	193,000
		Fines and forfeitures	247,476	241,721	214,000	207,000	207,000	207,000
		Intergovernmental						
001	000	309000	17,901	8,988	14,000	10,000	10,000	10,000
001	000	325000	18,870	18,333	16,800	16,170	16,170	16,170
001	000	326000	164,652	171,986	175,000	185,400	185,400	185,400
001	000	332000	-	1,516	-	-	-	-
001	000	334000	13,800	16,500	16,700	16,500	16,500	16,500
001	000	334100	-	4,485	118,000	118,450	118,450	118,450
001	000	335000	6,980	4,659	13,000	15,000	15,000	15,000
001	000	362000	45,000	45,000	45,000	45,000	45,000	45,000
001	000	363000	13,920	-	-	-	-	-
001	000	364000	23,310	-	-	-	-	-
		Intergovernmental	304,433	271,467	398,500	406,520	406,520	406,520
001	000	346000	12,221	11,203	10,000	10,000	10,000	10,000

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Miscellaneous								
001	000	315200						
		Non-resident library card fees	-	4,745	4,000	4,000	4,000	4,000
001	000	320000						
		Miscellaneous - park	2,145	14,056	12,000	5,000	5,000	5,000
001	000	320000						
		D.A.R.E donations	1,491	-	-	-	-	-
001	000	323000						
		Miscellaneous - police	8,335	3,585	3,000	4,000	4,000	4,000
001	000	327000						
		Public art fee	1,656	-	-	-	-	-
001	000	344000						
		Court reimbursements	10,280	5,283	5,000	4,040	4,040	4,040
001	000	347000						
		Miscellaneous - cert	2,278	6,255	-	-	-	-
001	000	351000						
		Police trainee fee	9,618	9,052	7,800	8,000	8,000	8,000
001	000	354000						
		Miscellaneous	18,912	(7,144)	5,000	5,000	5,000	5,000
001	000	356000						
		Rents	3,000	3,000	3,000	3,000	3,000	3,000
001	000	358000						
		Contribution- C.E.N.T.	20,000		-	-	-	-
001	000	366000						
		Excise tax			100	-	-	-
001	000	370000						
		Insurance proceeds	66,498	60,983	5,000	5,500	5,500	5,500
001	000	371000						
		Donation- parks	818	753	500	1,500	1,500	1,500
001	000	374000						
		McCormick softball field don.	40	-	100	100	100	100
Miscellaneous			145,070	100,568	45,500	40,140	40,140	40,140
001	000	389100						
		Indirect cost allocation	56,251	52,898	54,410	64,410	64,410	64,410
Transfers								
001	000	392000						
		Revenue sharing	-	50,000	132,781	-	-	-
001	000	392000						
		Parks SDC - debt service	47,996	16,501	-	-	-	-
001	000	392000						
		Reimbursement economic develop	-		50,000	-	-	19,000
Transfers			49,837	68,529	182,781	-	-	19,000
Total Revenues			3,710,004	3,758,597	4,094,311	4,067,060	4,067,060	4,086,060
Total resources			5,773,392	5,020,064	5,124,668	5,555,588	5,555,588	5,555,588

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Uses								
001	100	Mayor and City Council						
		Personnel services						
001	100	401000 Salary	30,300	30,360	30,000	30,000	30,000	30,000
001	100	415000 SSI taxes	2,318	2,323	2,300	2,300	2,300	2,300
001	100	417000 Workers comp	30	31	50	50	50	50
		Total Personnel services	32,648	32,714	32,350	32,350	32,350	32,350
		Materials and Services						
001	100	455000 Insurance	5,950	-	-	-	-	-
001	100	457000 Office supplies	129	92	200	150	150	150
001	100	461000 Public meetings	596	653	1,000	500	500	500
001	100	473000 Miscellaneous	2,423	2,765	2,300	2,600	2,600	2,600
001	100	490000 Professional development	11,577	13,248	15,560	15,700	15,700	15,700
001	100	500000 Information services	2,928	3,425	3,000	3,110	3,110	3,110
001	100	558100 Grants and awards	-	-	-	10,000	10,000	10,000
		Total Materials and Services	23,603	20,183	22,060	32,060	32,060	32,060
001	100	Total Mayor and City Council	56,251	52,897	54,410	64,410	64,410	64,410
001	103	Municipal Court						
		Personnel services						
001	103	401000 Salary	185,442	83,520	87,410	92,780	92,780	92,780
001	103	415000 SSI taxes	14,161	6,349	6,730	7,170	7,170	7,170
001	103	416000 Retirement	41,580	17,069	19,860	19,370	19,370	19,370
001	103	417000 Workers comp	302	172	170	200	200	200
001	103	418000 Medical benefits	37,722	33,135	39,200	41,230	41,230	41,230
001	103	419000 Disability/life ins	547	389	380	420	420	420
001	103	422000 Longevity	360	360	600	960	960	960
001	103	438000 VEBA	3,073	1,811	1,750	1,560	1,560	1,560
001	103	449100 Direct labor charge	14,163	-	-	-	-	-
001	103	471000 PF health	805	208	840	960	960	960
		Total Personnel services	298,155	143,013	156,940	164,650	164,650	164,650
		Materials and Services						
001	103	454000 Attorney	2,770	1,490	1,500	-	-	-
001	103	455000 Insurance	5,590	-	-	-	-	-
001	103	457000 Office supplies	1,822	1,650	500	1,000	1,000	1,000
001	103	465000 Jury / witness fees	50	1,434	2,900	2,500	2,500	2,500
001	103	480000 Postage	1,642	-	-	-	-	-
001	103	473000 Miscellaneous	-	(52)	500	500	500	500
001	103	490000 Professional development	2,461	614	1,600	1,500	1,500	1,500
001	103	500000 Information services	19,299	17,411	15,000	15,850	15,850	15,850
001	103	511000 Reference materials	493	70	250	330	330	330
001	103	554000 Professional services	45,311	119,533	128,300	133,200	133,200	133,200
001	103	579100 Indirect cost allocation	44,296	39,248	28,030	29,890	29,890	29,890
		Total Materials and Services	123,734	181,398	178,580	184,770	184,770	184,770
		Interfund transfers						
001	103	692000 Capital replacement reserve	4,800	4,800	-	-	-	-
		Total interfund transfers	4,800	4,800	-	-	-	-
001	103	Total Municipal Court	426,689	329,211	335,520	349,420	349,420	349,420

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
001	104	Planning						
		Personnel services						
001	104	401000 Salary	115,008	70,044	71,460	74,010	74,010	74,010
001	104	415000 SSI taxes	8,798	5,348	5,470	5,660	5,660	5,660
001	104	416000 Retirement	26,550	17,413	19,440	18,730	18,730	18,730
001	104	417000 Workers comp	205	120	120	130	130	130
001	104	418000 Medical benefits	13,372	6,776	7,140	6,760	6,760	6,760
001	104	419000 Disability/life ins	375	195	190	210	210	210
001	104	438000 VEBA	2,188	1,476	1,430	1,080	1,080	1,080
001	104	449100 Direct labor charge		27,938	29,630	30,720	30,720	30,720
001	104	449200 Direct labor charge	(74,229)	(35,480)	(36,850)	(37,310)	(37,310)	(37,310)
001	104	471000 PF health	420	-	-	-	-	-
		Total Personnel services	92,687	93,830	98,030	99,990	99,990	99,990
		Materials and Services						
001	104	454000 Attorney expense	1,986	2,568	3,000	3,000	3,000	3,000
001	104	455000 Insurance	2,380	-	-			
001	104	457000 Office supplies	55	-	300	300	300	300
001	104	461000 Public meetings	1,447	850	840	840	840	840
001	104	490000 Professional development	1,510	1,066	1,200	2,300	2,300	2,300
001	104	493000 Legal notices	909	1,947	1,300	1,300	1,300	1,300
001	104	494000 Recording fees	403	173	500	510	510	510
001	104	500000 Information services	3,713	3,219	3,720	4,420	4,420	4,420
001	104	559000 Special projects	7,801	4,872	13,000	15,000	15,000	15,000
001	104	579100 Indirect cost allocation	13,066	17,919	13,100	14,890	14,890	14,890
		Total Materials and Services	33,271	32,614	36,960	42,560	42,560	42,560
		Special Payments						
001	104	558321 Main street program	-	-	12,000	21,000	21,000	21,000
001	104	558322 Col Cnty Economic Devel. Team	-	-	15,000	15,000	15,000	15,000
		Total Special Payments	-	-	27,000	36,000	36,000	36,000
001	104	Total Planning	125,958	126,444	161,990	178,550	178,550	178,550

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
001	105	Building						
		Personnel services						
001	105	401000 Salary			79,280	78,870	78,870	78,870
001	105	415000 SSI taxes			6,060	6,030	6,030	6,030
001	105	416000 Retirement			21,570	19,960	19,960	19,960
001	105	417000 Workers comp			670	730	730	730
001	105	418000 Medical benefits			21,180	6,760	6,760	6,760
001	105	419000 Disability/life ins			190	210	210	210
001	105	438000 VEBA			1,520	1,080	1,080	1,080
001	105	449100 Direct labor charge			24,770	43,900	43,900	43,900
001	105	449200 Direct labor charge			(8,510)	(7,410)	(7,410)	(7,410)
001	105	471000 PF health			420	480	480	480
		Total Personnel services	-	-	147,150	150,610	150,610	150,610
		Materials and Services						
001	105	452000 Plan review expense			4,500	-	-	-
001	105	454000 Attorney expense			2,000	2,000	2,000	2,000
001	105	457000 Office supplies			1,200	2,000	2,000	2,000
001	105	458000 Telephone expense			800	800	800	800
001	105	473000 Miscellaneous			1,000	1,000	1,000	1,000
001	105	490000 Professional development			2,500	2,500	2,500	2,500
001	105	500000 Information services			7,000	7,420	7,420	7,420
001	105	502000 Vehicle expense			300	-	-	-
001	105	531000 Gasoline			1,000	-	-	-
001	105	554000 Contract services	-	-	-	15,600	15,600	15,600
001	105	579100 Indirect cost allocation			16,480	18,490	18,490	18,490
		Total Materials and Services	-	-	36,780	49,810	49,810	49,810
001	105	Total Building	-	-	183,930	200,420	200,420	200,420

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
001	002	Police						
		Personnel services						
001	002	401000 Salary	1,113,359	1,050,160	1,048,820	1,066,580	1,066,580	1,066,580
001	002	409000 Overtime	84,024	85,161	73,000	72,970	72,970	72,970
001	002	409100 Overtime - Riembr	(5,896)	(3,626)	-	-	-	-
001	002	415000 SSI taxes	100,321	95,619	96,540	97,740	97,740	97,740
001	002	416000 Retirement	297,169	282,624	334,420	314,620	314,620	314,620
001	002	417000 Workers comp	25,748	23,811	21,440	22,850	22,850	22,850
001	002	418000 Medical benefits	311,943	300,750	310,580	315,070	315,070	315,070
001	002	419000 Disability/life ins	3,555	3,460	3,230	3,570	3,570	3,570
001	002	421000 Holiday pay	18,578	9,860	22,770	23,800	23,800	23,800
001	002	422000 Longevity	1,560	1,680	900	900	900	900
001	002	435000 Certification	55,939	61,988	69,060	62,330	62,330	62,330
001	002	436000 Incentive pay	6,217	5,960	5,760	6,720	6,720	6,720
001	002	437000 Physical fit incent pay	33,379	34,418	42,360	44,420	44,420	44,420
001	002	438000 VEBA	21,069	20,046	20,970	17,660	17,660	17,660
001	002	448000 Uniforms	16,467	18,397	17,250	17,780	17,780	17,780
001	002	471000 PF health	4,677	4,894	2,940	7,200	7,200	7,200
001	002	420000 Unemployment	3,820	-	-	-	-	-
001	002	449100 Direct labor charge	2,981	3,041	3,160	3,200	3,200	3,200
001	002	449200 Direct labor charge	(112,530)	(147,834)	(128,050)	(109,010)	(109,010)	(109,010)
		Total Personnel services	1,982,379	1,850,409	1,945,150	1,968,400	1,968,400	1,968,400
		Materials and Services						
001	002	454000 Attorney expense	11,775	32,500	20,000	15,000	15,000	15,000
001	002	455000 Insurance	50,902	27,355	29,920	35,850	35,850	35,850
001	002	456000 ARRA law enforcement	77,466	40,382	-	-	-	-
001	002	457000 Office supplies	4,432	4,484	5,000	5,000	5,000	5,000
001	002	458000 Telecommunication expense	16,364	18,366	26,600	28,420	28,420	28,420
001	002	459000 Utilities	7,568	7,292	7,200	7,920	7,920	7,920
001	002	470000 Building expense	4,509	4,789	5,000	4,500	4,500	4,500
001	002	473000 Miscellaneous	10,064	11,450	17,000	17,000	17,000	17,000
001	002	480000 Postage	119	201	500	500	500	500
001	002	490000 Police training/supplies	15,113	14,198	20,000	20,000	20,000	20,000
001	002	500000 Information services	14,600	14,313	20,000	20,300	20,300	20,300
001	002	501000 Operating materials & supplies	24,589	15,587	28,000	25,000	25,000	25,000
001	002	502000 Equipment expense	23,310	21,477	20,000	25,000	25,000	25,000
001	002	503000 K9 expense	924	1,389	1,500	1,500	1,500	1,500
001	002	504000 Ammunition	8,402	10,187	11,800	8,000	8,000	8,000
001	002	508000 Janitorial services	3,818	5,281	5,400	5,360	5,360	5,360
001	002	510000 Automotive expenses	16,301	19,532	20,000	20,000	20,000	20,000
001	002	514000 C.E.R.T. equipment	201	457	1,000	1,000	1,000	1,000
001	002	522000 Radio & radar maint	1,033	3,581	3,500	3,500	3,500	3,500
001	002	526000 Publicity	1,797	149	2,000	1,000	1,000	1,000
001	002	531000 Gasoline expense	50,791	42,156	40,000	42,000	42,000	42,000
001	002	554000 Contractual services	1,847	5,880	3,000	3,000	3,000	3,000
001	002	579100 Indirect cost allocation	99,480	107,599	134,080	133,680	133,680	133,680
		Total Materials and Services	445,405	408,605	421,500	423,530	423,530	423,530
001	002	578000 Other capital expense	-	-	-	-	-	-
		Total Police	2,427,785	2,259,014	2,366,650	2,391,930	2,391,930	2,391,930

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
001	004	Library						
		Personnel services						
001	004	401000 Salary	232,117	253,807	262,990	273,010	273,010	273,010
001	004	409000 Overtime	362	818	-	-	-	-
001	004	415000 SSI taxes	17,764	19,384	20,230	21,020	21,020	21,020
001	004	416000 Retirement	51,987	56,500	64,100	61,360	61,360	61,360
001	004	417000 Workers comp	493	551	550	610	610	610
001	004	418000 Medical benefits	42,579	45,415	46,750	47,440	47,440	47,440
001	004	419000 Disability/life ins	732	779	760	840	840	840
001	004	422000 Longevity	1,500	1,500	1,500	1,800	1,800	1,800
001	004	438000 VEBA	3,675	4,549	4,440	4,320	4,320	4,320
001	004	449200 Direct labor charge	-	(25,390)	(26,540)	(32,940)	(32,940)	(32,940)
		Total Personnel services	351,210	357,913	374,780	377,460	377,460	377,460
		Materials and Services						
001	004	454000 Attorney	5,246	-	1,000	-	-	-
001	004	455000 Insurance	12,841	7,110	7,810	9,360	9,360	9,360
001	004	457000 Office supplies	5,106	4,985	5,100	5,180	5,180	5,180
001	004	458000 Telephone expense	2,780	3,074	2,950	3,400	3,400	3,400
001	004	459000 Utilities	13,811	11,595	14,400	15,050	15,050	15,050
001	004	470000 Building expense	15,613	104	12,000	17,000	17,000	17,000
001	004	473000 Misc. expense	1,554	1,417	1,800	1,800	1,800	1,800
001	004	481000 Visual Materials	2,266	4,323	3,100	3,750	3,750	3,750
001	004	483000 Audio Materials	2,925	3,768	4,300	3,760	3,760	3,760
001	004	490000 Professional development	839	583	750	750	750	750
001	004	500000 Information services	20,395	21,784	20,740	21,050	21,050	21,050
001	004	508000 Janitorial services	19,537	14,653	16,020	14,900	14,900	14,900
001	004	511000 Printed Materials	26,804	25,494	25,500	25,880	25,880	25,880
001	004	512000 Periodicals	5,004	2,373	2,570	2,610	2,610	2,610
001	004	517000 Library programs	4,973	5,526	5,200	5,410	5,410	5,410
001	004	517100 Digital resources		3,528	3,630	3,680	3,680	3,680
001	004	518000 Interlibrary services	1,920	1,970	2,070	2,100	2,100	2,100
001	004	519000 Furnishing/shelving exp	239	1,101	1,000	1,000	1,000	1,000
001	004	579100 Indirect cost allocation	19,890	22,134	28,000	30,060	30,060	30,060
		Total materials and services	161,742	135,522	157,940	166,740	166,740	166,740
		Total library services	512,952	493,435	532,720	544,200	544,200	544,200

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
001	005	Parks						
		Personnel services						
001	005	449100 Direct labor charge	109,029	115,248	101,440	103,600	103,600	103,600
		Total Personnel services	109,029	115,248	101,440	103,600	103,600	103,600
		Materials and Services						
001	005	457000 Office supplies	842	532	500	500	500	500
001	005	458000 Telephone expense	2,305	2,374	2,500	2,400	2,400	2,400
001	005	459000 Utilities	39,834	22,871	15,000	18,000	18,000	18,000
001	005	470000 Building expense	1,189	824	500	-	-	-
001	005	490000 Professional development	899	677	500	1,000	1,000	1,000
001	005	501000 Operating materials and supplies	34,183	29,763	37,500	35,000	35,000	35,000
001	005	509000 Marine board expense	2,790	11,746	16,500	16,500	16,500	16,500
001	005	513000 Chemicals	7,443	4,804	6,500	6,500	6,500	6,500
001	005	531000 Gasoline expense	9,133	11,064	10,500	10,500	10,500	10,500
001	005	554000 Professional services	19,161	15,307	16,000	16,000	16,000	16,000
001	005	579100 Indirect cost allocation	23,212	18,254	22,890	23,250	23,250	23,250
		Total materials and services	140,992	118,216	128,890	129,650	129,650	129,650
		Debt Service						
001	005	563000 Principle expense	47,522	34,721	-	-	-	-
001	005	569000 Interest expense	4,318	1,883	-	-	-	-
		Total debt service	51,839	36,604	-	-	-	-
001	005	575000 Equipment	-	-	-	-	-	-
001	005	582000 Land purchase	-	-	-	-	-	-
		Total capital outlay	-	-	-	-	-	-
		Total Parks	301,860	270,068	230,330	233,250	233,250	233,250

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
001	110	Non-Departmental						
		Personnel services						
001	110	449100 Direct labor charge	19,646	27,563	29,570	26,520	26,520	26,520
		Total Personnel services	19,646	27,563	29,570	26,520	26,520	26,520
		Materials and Services						
001	110	454000 Attorney	-	15,385	-			
001	110	459000 Utilities	2,125	3,250	3,550	3,660	3,660	3,660
001	110	470000 Building expense	-	6,006	7,350	6,600	6,600	6,600
001	110	473000 Miscellaneous	5,949	1,853	500	500	500	500
001	110	500000 Information services	2,870	3,010	3,200	3,320	3,320	3,320
001	110	554000 Professional services	10,413	42,130	8,200	25,560	25,560	25,560
		Total Materials and Services	21,357	71,634	22,800	39,640	39,640	39,640
001	110	575000 Equipment	7,000	116,799	-	-	-	-
		Total capital outlay	7,000	116,799	-	-	-	-
001	110	596000 Contingency	-	-	778,000	805,700	805,700	805,700
		Transfers						
001	110	692000 Transfer to Community Enhancem	550,572		-	-	-	-
001	110	692000 Transfer IT Reserve	27,000		-	25,000	25,000	25,000
001	110	692000 Transfer Library Grant Reserve	-	-	-	1,800	1,800	1,800
001	110	692000 Transfer to Capital	-	1,648	-	113,400	167,400	167,400
001	110	692000 Transfer to building dept.	34,856	25,778	-	-	-	-
		Total Transfers	612,428	27,426	-	140,200	194,200	194,200
001	110	554900 Building Reserve	-	-	-	3,610	3,610	3,610
		Total Non-departmental	660,431	243,422	830,370	1,015,670	1,069,670	1,069,670
		Total uses	4,511,925	3,774,491	4,695,920	4,977,850	5,031,850	5,031,850
		Net change in working capital	1,261,467	1,245,573	428,748	577,738	523,738	523,738
		Reserve for Prepays		(27,605)				
001	001	Ending fund balance	1,261,467	1,217,968	428,748	577,738	523,738	523,738
		Total Unappropriated and Contingency	1,261,467	1,217,968	1,206,748	1,383,438	1,329,438	1,329,438
		Percent of operating expenditures	32%	34%	31%	34%	33%	33%

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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 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources						
Beginning working capital	18,467	-	-	-	-	-
Revenues						
Building permits	57,669	63,152	-	-	-	-
Plumbing permit fees	19,218	23,630	-	-	-	-
Mechanical permit fee	7,254	8,266	-	-	-	-
Plan check fees	34,594	51,761	-	-	-	-
Code enforcement fees	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Miscellaneous	2,071	55	-	-	-	-
Transfer from general	34,747	25,778	-	-	-	-
Total Revenues	155,554	172,642	-	-	-	-
Total resources	174,021	172,642	-	-	-	-
Uses						
Personnel services	136,854	139,880	-	-	-	-
Materials and services	37,167	32,763	-	-	-	-
Contingency	-	-	-	-	-	-
Total uses	174,021	172,642	-	-	-	-
Net change in fund balance	(18,467)	(0)	-	-	-	-
Ending fund balance	0	(0)	-	-	-	-

Building Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources								
003	000	301000	18,467	-	-	-	-	-
		Beginning working capital						
		Revenues						
003	000	312000	57,669	63,152	-	-	-	-
		Building permits						
003	000	313000	19,218	23,630	-	-	-	-
		Plumbing permit fees						
003	000	314000	7,254	8,266	-	-	-	-
		Mechanical permit fee						
003	000	315000	34,594	51,761	-	-	-	-
		Plan check fees						
003	000	354000	2,071	55	-	-	-	-
		Miscellaneous						
003	000	392000	34,747	25,778	-	-	-	-
		Transfer from general						
		Total Revenues	155,554	172,642	-	-	-	-
		Total resources	174,021	172,642	-	-	-	-
		Personnel services						
003	003	401000	100,478	76,969	-	-	-	-
		Salary						
003	003	415000	7,280	5,857	-	-	-	-
		SSI taxes						
003	003	416000	23,328	19,134	-	-	-	-
		Retirement						
003	003	417000	745	741	-	-	-	-
		Workers comp						
003	003	418000	33,327	20,088	-	-	-	-
		Medical benefits						
003	003	419000	358	195	-	-	-	-
		Disability/life ins						
003	003	438000	1,845	1,550	-	-	-	-
		VEBA						
003	003	449100	(46,277)	(8,110)	-	-	-	-
		Direct labor charge						
003	003	449200	15,654	23,225	-	-	-	-
		Direct labor charge						
003	003	471000	116	231	-	-	-	-
		PF health						
		Total Personnel services	136,854	139,880	-	-	-	-
		Materials and Services						
003	003	452000	12,285	5,700	-	-	-	-
		Plan review expense						
003	003	454000	1,860	3,385	-	-	-	-
		Attorney expense						
003	003	455000	1,780	-	-	-	-	-
		Insurance						
003	003	457000	141	280	-	-	-	-
		Office supplies						
003	003	473000	576	280	-	-	-	-
		Miscellaneous						
003	003	490000	165	1,706	-	-	-	-
		Professional development						
003	003	500000	6,358	6,049	-	-	-	-
		Information services						
003	003	502000	-	11	-	-	-	-
		Vehicle expense						
003	003	531000	891	179	-	-	-	-
		Gasoline						
003	003	579100	13,111	15,173	-	-	-	-
		Indirect cost allocation						
		Total Materials and Services	37,167	32,763	-	-	-	-
003	003	596000	-	-	-	-	-	-
		Contingency						
		Total expenditures	174,021	172,642	-	-	-	-
		Net change in working capital	-	(0)	-	-	-	-
003	003	Ending fund balance	0	(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 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources								
007	000	301000						
		Beginning working capital	-	-	-	-		
		Revenues						
007	000	335000	63,066	61,903	-	-		
		Revenue 911						
	000	Total	63,066	61,903	-	-	-	-
		Total Revenues						
		Total resources	63,066	61,903	-	-	-	-
Uses								
		Materials and Services						
007	007	528000	63,066	61,903	-	-		
		911 distributions						
	007	Total	63,066	61,903	-	-	-	-
		Total Materials and Services						
007	007	596000	-	-	-	-		
		Contingency						
		Total Uses	63,066	61,903	-	-	-	-
007	007	Ending fund balance	-	-	-	-	-	-



Visitor and Tourism Fund

Visitor and Tourism Fund

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

These activities are funded through the Transient Room Fee, commonly known as hotel/motel tax. The tax is seven percent of the nightly rate charged for lodging and is collected by lodging establishments within the St. Helens city limits. 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 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources								
008	000	301000	279,812	303,736	283,726	260,103	260,103	279,103
Beginning working capital								
Revenues								
008	000	306000	74,123	75,663	73,130	80,000	80,000	80,000
Motel/hotel tax								
008	000	309100	-	-	40,000	40,000	40,000	40,000
Sponsorships								
008	000	334100	-	-	10,000	-	-	-
Grants								
008	000	309000	-	1,000	-	79,450	79,450	79,450
Miscellaneous								
Total Revenues			74,123	76,663	123,130	199,450	199,450	199,450
Total resources			353,935	380,400	406,856	459,553	459,553	478,553
Uses								
Materials and Services								
008	008	449000	37,000	37,200	39,600	39,600	39,600	39,600
Tourism director								
008	008	451000	5,871	35,209	32,700	40,000	40,000	40,000
Marketing expense								
008	008	451101	-	2,500	10,000	4,000	4,000	4,000
Meeting Recruitment								
008	008	451103	-	2,680	2,750	-	-	-
Signage								
008	008	473000	1,060	1,700	3,700	-	-	-
Miscellaneous								
008	008	558100	-	-	2,700	500	500	500
Network and education								
008	008	558103	3,149	7,900	10,000	10,000	10,000	10,000
Community grant awards								
008	008	558104	3,120	11,558	13,000	102,000	102,000	102,000
Events								
Total Materials and Services			50,199	98,747	114,450	196,100	196,100	196,100
008	008	692000	-	-	-	-	-	19,000
Transfer								
008	008	596000	-	-	25,000	25,000	25,000	25,000
Contingency								
Total requirements			50,199	98,747	139,450	221,100	221,100	240,100
008	008	Ending fund balance	303,736	281,653	267,406	238,453	238,453	238,453



Community Enhancement Fund

Community Enhancement Fund

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

Community Enhancement Fund - Summary

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources						
Beginning working capital	-	487,192	454,380	448,394	373,394	464,244
Revenues						
Public arts fees	6,050	4,220	6,000	1,380	1,380	1,380
Opportunity financing	-	-	2,500,000	-	1,000,000	1,000,000
Grants	1,580	133,900	397,460	61,810	61,810	61,810
Interest earnings	1,564	1,650	2,000	1,800	1,800	1,800
Miscellaneous	11,897	23,876	24,960	13,800	13,800	13,800
Transfer in	509,385	1,648	350,000	2,803,863	3,003,863	3,003,863
Total Revenues	530,476	165,294	3,280,420	2,882,653	4,082,653	4,082,653
Total resources	530,476	652,485	3,734,800	3,331,047	4,456,047	4,546,897
Uses						
Public arts	2,233	6,351	47,250	50,000	50,000	63,550
Library	21,894	98,693	46,224	140,730	70,730	148,030
Parks	11,442	-	14,860	79,800	79,800	79,800
Police	5,678	81,348	17,230	23,730	23,730	23,730
Administration	2,037	5,758	310,000	21,250	21,250	21,250
Economic development	-	-	2,800,000	2,800,000	4,000,000	4,000,000
Contingency	-	-	183,545	20,000	20,000	20,000
Transfer out	-	-	50,000	-	-	-
Total uses	43,285	192,149	3,469,109	3,135,510	4,265,510	4,356,360
Net change in fund balance	487,192	(26,856)	(188,689)	(252,857)	(182,857)	(273,707)
Ending fund balance	487,192	460,336	265,691	195,537	190,537	190,537

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Public Arts Reserve								
Resources								
009	201	301000						
		Beginning working capital	-	40,250	44,560	56,103	56,103	69,653
009	201	335100						
		Other donations		11,254	9,350	5,000	5,000	5,000
009	201	365100						
		Public improvement fee	6,050	4,220	6,000	1,380	1,380	1,380
009	201	392000						
		Transfer in	36,433	-	-	-	-	-
		Total Resources	42,483	55,724	59,910	62,483	62,483	76,033
Uses								
009	201	558104						
		Gallery corridor banners	570	154	-	10,000	10,000	10,000
009	201	558105						
		Summer arts in the park	563	806	1,000	1,000	1,000	1,000
009	201	558107						
		Maintenance of public art	75	525	750	750	750	750
009	201	558108						
		Administration & marketing	1,025	914	500	500	500	500
009	201	558109						
		Bike Rack Projects	-	550	1,500	1,000	1,000	1,000
009	201	558110						
		Free art & craft workshops	-	1,154	-	1,250	1,250	1,250
009	201	652000						
		Gateway project	-	2,248	43,500	35,000	35,000	48,550
009	201	558112						
		Spirit of halloweentown	-	-	-	500	500	500
009	201	596000						
		Contingency	-	-	2,000	5,000	5,000	5,000
		Total Uses	2,233	6,351	49,250	55,000	55,000	68,550
		Ending fund balance	40,250	49,373	10,660	7,483	7,483	7,483

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 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Library building reserve								
Resources								
009	202	301000						
		Beginning working capital	-	293,709	266,179	261,140	186,140	261,140
009	202	346000	1,564	1,650	2,000	1,800	1,800	1,800
		Interest earnings						
009	202	356100	-	558	500	800	800	800
		Room Rental Fees / Insurance						
009	202	392000	298,644	-	-	-	-	-
		Transfer in						
		Total Resources	300,208	295,917	268,679	263,740	188,740	263,740
Uses								
009	202	470000	-	4,620	4,620	4,620	4,620	4,620
		Building expense						
009	202	470000	-	16,354	-	-	-	-
		Building expense - other						
009	202	652200	1,190	-	-	-	-	-
		Replacement of doors						
009	202	652210	5,310	-	-	-	-	-
		Relocate electrical						
009	202	652211	-	4,391	-	-	-	-
		Roof maintenance						
009	202	652213	-	2,192	-	-	-	-
		Fire sprinkler remediation						
009	202	575130	-	-	-	70,000	-	75,000
		Roof Replacement						
009	202	596000	-	-	20,000	10,000	10,000	10,000
		Contingency						
		Total Uses	6,499	27,557	24,620	84,620	14,620	89,620
		Ending fund balance	293,709	268,360	244,059	179,120	174,120	174,120
Library equipment reserve								
Resources								
009	203	301000	-	26,547	17,867	15,927	15,927	15,927
		Beginning working capital						
009	203	392000	38,479	-	-	-	-	-
		Transfer in						
		Total Resources	38,479	26,547	17,867	15,927	15,927	15,927
Uses								
009	203	652300	10,145	-	-	-	-	-
		Thin client server						
009	203	652310	1,469	-	-	-	-	-
		Network switches & Accessories						
009	203	652311	318	-	-	-	-	-
		Staff Workstation						
009	203	652312	-	5,697	-	2,000	2,000	2,000
		Public Computers/Software						
009	203	652313	-	796	-	-	-	-
		Printers						
009	203	652314	-	1,626	-	-	-	-
		Wireless Equip. Update						
009	203	652315	-	-	2,000	-	-	-
		Software for Visually Impaired						
009	203	652316	-	-	500	-	-	-
		Enhance System Back-Up						
009	203	596000	-	-	5,000	5,000	5,000	5,000
		Contingency						
		Total Uses	11,932	8,119	7,500	7,000	7,000	7,000
		Ending fund balance	26,547	18,427	10,367	8,927	8,927	8,927

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

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

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Parks Property Reserve								
Resources								
009	204	301000		78,605	80,605	79,805	79,805	79,805
009	204	392000	90,048	-				
009	204	334400	-	1,200	12,860	-	-	-
009	204	335100	-	-				
Total Resources			90,048	79,805	93,465	79,805	79,805	79,805
Uses								
009	204	652400	11,442	-	-			
009	204	652401	-	-	-			
009	204	652405	-	-	14,860			
009	204	652406	-	-	-	79,800	79,800	79,800
009	204	596000	-	-	78,000	-	-	-
Total Uses			11,442	-	92,860	79,800	79,800	79,800
Ending fund balance			78,605	79,805	605	5	5	5

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

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
PD Data Cellular								
Resources								
009	205	301000		4,522	-	-		
009	205	392000	10,200	-	-	-		
Total Resources			10,200	4,522	-	-	-	-
Uses								
009	205	458000	5,678	4,522	-	-		
Total Uses			5,678	4,522	-	-	-	-
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. **This cost center was closed out on June 30, 2013.**

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
PEG Access Reserve								
Resources								
009	206	301000		33,545	28,545	19,187	19,187	19,187
009	206	392000	35,582	-	-	2,063	2,063	2,063
009	206	335100		-	-	-	-	-
Total Resources			35,582	33,545	28,545	21,250	21,250	21,250
Uses								
009	206	458100	2,037	5,758	5,000	5,750	5,750	5,750
009	206	458100	-	-	5,000	15,500	15,500	15,500
009	206	596000	-	-	18,545	-	-	-
Total Uses			2,037	5,758	28,545	21,250	21,250	21,250
Ending fund balance			33,545	27,787	0	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 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Grants								
Resources								
009	207	301000		10,014	16,624	16,230	16,230	16,730
009	207	308101		74,183	-	-	-	-
009	207	308102	-	995	1,000	1,000	1,000	1,000
009	207	334200	10,000	6,230	-	-	-	-
009	207	334000	-	-	-	-	-	-
009	207	33xxxx	-	-	300,000	-	-	-
009	207	308000	1,580	1,641	1,920	1,920	1,920	1,920
009	207	334100	1,800	-	-	-	-	-
009	207	334110	97	429	50	500	500	500
009	207	334120	-	2,080	-	-	-	-
009	207	334130	-	1,130	1,200	-	-	-
009	207	392000		1,648	-	-	-	-
Total Resources			13,477	98,350	320,794	19,650	19,650	20,150
Uses								
009	207	652810		75,831	-	-	-	-
009	207	652820	-	995	1,000	1,000	1,000	1,000
009	207	652910	-	-	16,230	16,230	16,230	16,230
009	207	652960	-	-	-	-	-	-
009	207	652950	-	-	300,000	-	-	-
009	207	652710	1,500	-	-	-	-	-
009	207	652720	300	-	-	-	-	-
009	207	652730	1,580	1,632	1,920	1,920	1,920	1,920
009	207	652740	83	100	444	500	500	1,000
009	207	652750	-	2,080	-	-	-	-
009	207	652760	-	1,130	1,200	-	-	-
Total Uses			3,463	81,767	320,794	19,650	19,650	20,150
Ending fund balance			10,014	16,582	0	0	0	0
009	207	700000		16,230	0	0	0	0
009	207	700000		352	(42)	0	0	-

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

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
LSTA Grant								
Resources								
009	208	301000						
		Beginning working capital	-	-	-	-	-	-
009	208	334130						
		LSTA grant		58,075	35,540	59,890	59,890	59,890
009	208	392000						
		Transfer in		-	-	-	-	-
		Total Resources	-	58,075	35,540	59,890	59,890	59,890
Uses								
009	208	449100						
		Direct Labor		25,390	26,540	31,140	31,140	31,140
009	208	457000						
		Supplies		9,111	3,000	6,650	6,650	6,650
009	208	554000						
		Contractual		600	-	10,000	10,000	10,000
009	208	575000						
		Equipment		8,514	-	1,100	1,100	1,100
009	208	501000						
		Library Materials		14,460	6,000	11,000	11,000	11,000
		Total Uses	-	58,075	35,540	59,890	59,890	59,890
		Ending fund balance	-	0	-	-	-	-

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

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Economic Development								
Resources								
009	209	301000						
		Beginning working capital	-	-	-			
009	209	333100						
		Other financing opportunities	-	-	2,500,000		1,000,000	1,000,000
009	209	334100						
		Grants	-	-	60,000			
009	209	392000						
		Transfer in - Timber revenue				1,800,000	2,000,000	2,000,000
009	209	392000						
		Transfer in - interfund loan			350,000	1,000,000	1,000,000	1,000,000
		Total Resources	-	-	2,910,000	2,800,000	4,000,000	4,000,000
Uses								
009	209	554110						
		Economic and market assessment	-	-	20,000			
009	209	554100						
		Environmental reviews	-	-	10,000	300,000	300,000	300,000
009	209	554120						
		Urban renewal formation	-	-	30,000			
009	209	575130						
		Potential development opportunitie	-	-	2,740,000	2,500,000	3,700,000	3,700,000
009	209	692000						
		Transfer Out - reimburse GF	-	-	50,000			
009	209	596000						
		Contingency	-	-	60,000			
		Total Uses	-	-	2,910,000	2,800,000	4,000,000	4,000,000

This new cost center has been implemented to track potential economic development opportunities and assess the development of formation of an urban renewal area. The City is in the process of assessing with intent to purchase the Boise Veneer property which would be funded by a dedication of timber revenues, an interfund borrowing from the Capital Improvement Fund, and/or issuance of bonds.

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Library Grant Reserve								
Resources								
009	210	301000						
		Beginning working capital	-	-	-	-	-	1,800
009	210	392000						
		Transfer in - grant residual	-	-	-	1,800	1,800	1,800
		Total Resources	-	-	-	1,800	1,800	3,600
Uses								
009	210	449100						
		Direct Labor	-	-	-	1,800	1,800	3,600
009	210	692000						
		Transfer Out	-	-	-	-	-	-
009	210	596000						
		Contingency	-	-	-	-	-	-
		Total Uses	-	-	-	1,800	1,800	3,600
		Ending fund balance	-	-	-	-	-	-

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

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Police - Reserve Officers Reserve								
Resources								
009	211	301000						
		Beginning working capital	-	-	-	-	-	-
009	211	340000						
		Donations	-	-	-	6,500	6,500	6,500
009	211	392000						
		Transfer in - interfund loan	-	-	-	-	-	-
		Total Resources	-	-	-	6,500	6,500	6,500
Uses								
009	211	652110						
		PD Reservist Expense	-	-	-	6,500	6,500	6,500
009	211	596000						
		Contingency	-	-	-	-	-	-
		Total Uses	-	-	-	6,500	6,500	6,500
		Ending fund balance	-	-	-	-	-	-

City has received donations from the community to fund a Police Officer Reservist Program. This cost center is initiated to help track donations received and expenditures occurred.



Capital Improvement Fund

Capital Improvements Fund

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

Capital Improvements Fund - Summary

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources						
Beginning working capital	-	4,374,853	5,416,464	5,590,708	5,590,708	5,765,708
Revenues						
System development charge	101,082	181,949	119,000	180,000	180,000	180,000
Intergovernmental	-	343,896	300,000	311,000	311,000	341,000
Loans - DEQ	604,035	1,670,327	1,250,000	275,000	275,000	550,000
Miscellaneous	7,594	16,617	-	-	-	-
Transfer In	5,251,658	1,610,000	1,175,000	2,012,000	2,066,000	2,066,000
Total Revenues	5,964,369	3,822,789	2,844,000	2,778,000	2,832,000	3,137,000
Total resources	5,964,369	8,197,642	8,260,464	8,368,708	8,422,708	8,902,708
Uses						
Parks projects	-	-	-	50,000	50,000	50,000
Street projects	77,929	357,216	565,000	336,000	336,000	366,000
Water projects	300,962	178,143	865,000	1,015,000	1,015,000	1,190,000
Sewer projects	1,118,229	1,434,910	1,350,000	515,000	515,000	765,000
Storm projects	23,550	413,164	800,000	2,075,000	2,075,000	2,200,000
Equipment	20,850	226,500	110,000	387,000	441,000	441,000
Transfers	47,996	16,501	-	1,000,000	1,000,000	1,000,000
Contingency	-	-	408,000	400,000	400,000	540,000
Total uses	1,589,516	2,626,434	4,098,000	5,778,000	5,832,000	6,552,000
Net change in fund balance	4,374,853	1,196,355	(1,254,000)	(3,000,000)	(3,000,000)	(3,415,000)
Ending fund balance	4,374,853	5,571,208	4,162,464	2,590,708	2,590,708	2,350,708

Capital Improvements Fund – Line Item Budget SDC Parks

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Parks Projects - SDC								
Resources								
010	300	301000		-	-	30,000	30,000	30,000
010	300	392000	41,186	-	-	-	-	-
010	300	365000	6,810	16,501	8,000	20,000	20,000	20,000
Total Resources			47,996	16,501	8,000	50,000	50,000	50,000
Uses								
010	300	583000	-	-	-	50,000	50,000	50,000
010	300	692000	47,996	16,501	-	-	-	-
010	300	596000	-	-	8,000	-	-	-
Total Uses			47,996	16,501	8,000	50,000	50,000	50,000
010	300	Ending fund balance	-	-	-	-	-	-

This cost center is to track the collections and utilization of these funds.

Streets

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Street Projects								
Resources								
010	301	301000		1,298,720	1,411,210	1,309,342	1,309,342	1,309,342
010	301	392000	1,334,811	100,000	-	-	-	-
010	301	365000	34,244	44,242	30,000	50,000	50,000	50,000
010	301	334000	-	343,896	300,000	311,000	311,000	341,000
010	301	354000	7,594	-	-	-	-	-
Total Resources			1,376,649	1,786,858	1,741,210	1,670,342	1,670,342	1,700,342
Uses								
010	301	653100	-	-	190,000	-	-	30,000
010	301	653101	43,474	23,250	75,000	25,000	25,000	25,000
010	301	653102	34,455	297,822	-	-	-	-
010	301	653103	-	-	24,000	-	-	-
010	301	653104	-	26,400	-	-	-	-
010	301	653106	-	9,745	-	-	-	-
010	301	653107	-	-	245,000	230,000	230,000	230,000
010	301	653108	-	-	31,000	31,000	31,000	31,000
010	301	653109	-	-	-	50,000	50,000	50,000
010	301	692000	-	-	-	500,000	500,000	500,000
010	301	596000	-	-	100,000	100,000	100,000	100,000
Total Uses			77,929	357,216	665,000	936,000	936,000	966,000
010	301	Ending fund balance	1,298,720	1,429,642	1,076,210	734,342	734,342	734,342
(Unappropriated)								
Reserve Balances								
		SDC	939,055		699,023	347,589	347,589	347,589
		SDC reserved for Gable	200,000		200,000	200,000	200,000	200,000
		Reserve for CIP	159,665		177,187	186,753	186,753	186,753

Capital Improvements Fund – Line Item Budget

Streets

PROJECT: Unimproved Street Paving Program.

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

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

PROJECT: Sidewalk and ADA Ramp Repair/Construction.

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

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

PROJECT: St. Helens Street Overlay.

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

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

PROJECT: Eisenschmidt Drive Sidewalk Construction and Overlay.

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

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

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

Capital Improvements Fund – Line Item Budget

Water

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Water Projects								
Resources								
010	302	301000		1,259,143	1,452,143	1,473,779	1,473,779	1,548,779
010	302	392000	1,547,454	450,000	300,000	450,000	450,000	450,000
010	302	365000	12,650	33,080	25,000	40,000	40,000	40,000
Total Resources			1,560,104	1,742,222	1,777,143	1,963,779	1,963,779	2,038,779
Uses								
Capital Outlay								
010	302	653200	-	34,462	325,000	175,000	175,000	250,000
010	302	653201	187,461	9,952	200,000	200,000	200,000	200,000
010	302	653202	-	123,985	100,000	100,000	100,000	200,000
010	302	653204	113,501	-	-	-	-	-
010	302	653205	-	-	240,000	240,000	240,000	240,000
010	302	653206	-	9,744	-	-	-	-
010	302	653207	-	-	-	300,000	300,000	300,000
010	302	596000	-	-	100,000	100,000	100,000	100,000
Total Uses			300,962	178,143	965,000	1,115,000	1,115,000	1,290,000
010	302	Ending fund balance	1,259,143	1,564,079	812,143	848,779	848,779	748,779
Reserves								
010	302	SDC	423,550	434,977	190,350	203,877	203,877	203,877
010	302	Capital Projects	59,290	729,102	121,793	44,902	44,902	4,902
010	302	Membranes replacements	400,000	400,000	500,000	600,000	600,000	540,000
Total Contingency / Reserves			882,840	1,564,079	812,143	848,779	848,779	748,779

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: The design for this project was completed in early 2014 and construction began in the spring. Work is scheduled to be completed in the fall of 2014 and will include a complete update of the antiquated water distribution telemetry system to a more automated system. New controls will “talk” to the Water Filtration Facility 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.

Capital Improvements Fund – Line Item Budget

Water

PROJECT: Land Purchase for Future Reservoir Site.

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

PROJECT: 2MG Reservoir Rehabilitation.

PROJECT DESCRIPTION: In lieu of a full reservoir replacement costing millions of dollars, this project will rehabilitate the existing 2 million gallon reservoir by installing a spray-on or membrane liner inside the 85-year old concrete reservoir. The proposed rehabilitation is a very cost-efficient method to significantly extend the service life of the facility.

Sewer

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Sewer Projects								
Resources								
010	303	301000		563,306	1,023,456	1,147,741	1,147,741	1,247,741
010	303	392000	1,037,504	515,000	350,000	250,000	250,000	250,000
010	303	333000	604,035	1,279,936	1,000,000	200,000	200,000	350,000
010	303	354000	-	6,146	-	-	-	-
010	303	365000	39,996	80,163	50,000	60,000	60,000	60,000
Total Resources			1,681,535	2,444,551	2,423,456	1,657,741	1,657,741	1,907,741
Uses								
Capital Outlay								
010	303	653300	-	-	50,000	-	-	-
010	303	653301	-	351,164	300,000	200,000	200,000	300,000
010	303	653302	943,672	1,026,783	1,000,000	200,000	200,000	350,000
010	303	653303	149,629	56,963	-	-	-	-
010	303	653304	24,929	-	-	-	-	-
010	303	653305	-	-	-	65,000	65,000	65,000
010	303	653306	-	-	-	50,000	50,000	50,000
010	303	692000	-	-	-	500,000	500,000	500,000
010	303	596000	-	-	100,000	100,000	100,000	100,000
Total Uses			1,118,229	1,434,910	1,450,000	1,115,000	1,115,000	1,365,000
Ending fund balance			563,306	1,009,641	973,456	542,741	542,741	542,741
Reserves								
SDC			760,980	790,223	785,487	417,873	417,873	417,873
Capital Projects			(197,674)	219,419	187,969	124,868	124,868	124,868

PROJECT: Continued I&I Reduction Program.

Continue to repair, replace, and rehabilitate sections of the sanitary sewer system to eliminate inflow and infiltration (I & I) of storm and ground water into the sanitary sewers. Additional storm drain system improvements will also be constructed when appropriate.

Capital Improvements Fund – Line Item Budget

Sewer

PROJECT DESCRIPTION: A \$4.5 million loan was received from the Clean Water State Revolving Loan Fund (CWSRL) in 2010. A phased construction program was developed to reduce impact on sewer rates. A major two-phase project was recently completed utilizing over half of the SRF funds however, more work is still needed. In addition, 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.

PROJECT: Lift Station #7 Upgrade.

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

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

PROJECT: Metering Station for Septic Haulers.

Construct a metering station to accurately meter and record the volume of material discharged by various septic haulers.

PROJECT DESCRIPTION: Currently there is no metering system to measure and record the volume of material discharged at the septic dump station. Haulers are charged by volume and concentration of the waste material that is discharged for treatment by the Wastewater Treatment Plant (WWTP). Haulers range from independent septic system maintenance contractors to large industrial users. Each hauler is required to manually fill out a form stating the approximate total volume each time they bring a load to the Plant. This has resulted in inaccurate measurements, which in turn results in inaccurate fees charged to the haulers. A metering station would provide accurate records for the haulers and the WWTP staff, and also allow the dump station to be open 24/7.

PROJECT: Annual Sanitary Sewer Main Replacement Program.

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

Capital Improvements Fund – Line Item Budget

Storm

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Storm Water Projects								
<u>Resources</u>								
010	304	301000		1,084,534	1,340,534	1,459,724	1,459,724	1,459,724
010	304	392000	1,100,703	300,000	525,000	900,000	900,000	900,000
010	304	333000	-	390,391	250,000	75,000	75,000	200,000
010	304	365000	7,381	7,963	6,000	10,000	10,000	10,000
Total Resources			1,108,084	1,782,888	2,121,534	2,444,724	2,444,724	2,569,724
<u>Uses</u>								
Capital Outlay								
010	304	653400	22,104	24,219	200,000	200,000	200,000	200,000
010	304	653302	1,446	388,944	250,000	75,000	75,000	200,000
010	304	6533xx	-	-	350,000	1,800,000	1,800,000	1,800,000
010	304	596000	-	-	50,000	100,000	100,000	200,000
Total Uses			23,550	413,164	850,000	2,175,000	2,175,000	2,400,000
010	304	Ending fund balance	1,084,534	1,369,724	1,271,534	269,724	269,724	169,724
Reserves								2,965,000
010	304	SDC	944,920	944,920	567,298	(237,666)	(237,666)	(237,666)
010	304	Capital Projects	139,614	424,804	704,236	507,390	507,390	407,390
Total Contingency / Reserves			1,084,534	1,369,724	1,271,534	269,724	269,724	169,724

PROJECT: Continued I&I Reduction Program.

As the sanitary sewer system continues to be rehabilitated to eliminate I & I 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. A percentage of the DEQ 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. A major two-phase project was recently completed utilizing over half of the SRF funds however, more work is still needed. In addition, 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.

PROJECT: Godfrey Park Outfall Upgrade.

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

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

Capital Improvements Fund – Line Item Budget

Storm

PROJECT: Annual Storm Drain Main Replacement Program.

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

Equipment

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Equipment replacement								
Resources								
010	305	301000		169,150	189,121	170,121	170,121	170,121
010	305	392000	80,000	58,750		15,000	15,000	15,000
010	305	392000	110,000	147,500		152,500	152,500	152,500
010	305	392000	-	38,750		137,500	137,500	137,500
010	305	392000	-	-	-	107,000	161,000	161,000
010	305	354000	-	10,471				
Total Resources			190,000	424,621	189,121	582,121	636,121	636,121
Uses								
Capital Outlay								
010	305	653500	20,850	27,150	35,000			
010	305	653502	-	199,350	-			
010	305	653501	-	-	75,000			
010	305	653505	-	-	-			
010	305	653506	-	-	-	275,000	275,000	275,000
010	305	653551	-	-	-	40,000	94,000	94,000
010	305	653552	-	-	-	22,000	22,000	22,000
010	305	653553	-	-	-	50,000	50,000	50,000
010	305	596000	-	-	50,000			40,000
Total Uses			20,850	226,500	160,000	387,000	441,000	481,000
010	305	Ending fund balance	169,150	198,121	29,121	195,121	195,121	155,121

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 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total	Out Years	
										Amount	ETA
Parks											
			Columbia View Park *	-	-	-	-	-	-	350,000	
	Unfunded		Promenade	-	-	-	-	-	-	150,000	
	Unfunded		New Gazebo/storage	-	-	-	-	-	-	200,000	
	SDC		Potential Land Purchase	50,000					50,000		
	009-204		Potential Land Purchase	79,800					79,800		
Total Parks				129,800	-	-	-	-	129,800	350,000	
Streets											
	SDC - CO		Unimprove Street Paving Program	30,000	-	-	-	-	30,000		
	STP		1st Street Reconstruct	50,000	200,000				250,000		
	SDC		Gable Rd improvements			200,000			200,000		
	STP - CO		Sidewalk and ADA Ramp Repair/Constr	25,000	-	-	-	-	25,000		
	STP		St. Helens Street Overlay	230,000	-	-	-	-	230,000		
	STP - new		Old Portland Rd Street Lighting Upgrade	-	-	-	-	-	-		
	STP		Eisenschmidt sidewalk/overlay	31,000	-	-	-	-	31,000		
Total Streets				366,000	200,000	200,000	-	-	766,000	-	
Water Utility											
	Rates		Telemetry System Upgrade	250,000	-	-	-	-	250,000		
			New Reservoirs	240,000	-	-	-	-	240,000	6,000,000	
	SDC		Purchase Land (High/Low)	-	-	-	-	-	-		
	SDC		Construct Low	240,000	-	-	-	-	-	2,000,000	19-20
	SDC/Loan/Rates		Construct High	-	-	-	-	-	-	4,000,000	2020-30
	Rates - Ops		Water Meter Replacement	200,000	100,000	100,000	100,000	100,000	600,000		
	Rates		Water Main Replacement	200,000	200,000	200,000	200,000	200,000	1,000,000		
	Rates		Water Filtration Membrane Rplacement	-	-	130,000	130,000	130,000	390,000		
	Rates		2 MG Reservoir Rehab	300,000	-	-	-	-	300,000		
Total Water Utility				1,190,000	300,000	430,000	430,000	430,000	2,780,000	6,000,000	
Sewer Utility											
	Rates		Sodium Hypochlorite Tanks - Replace			-	-	-	-		
	Rates		Annual Sewer Main Replacement Program	300,000	200,000	200,000	200,000	200,000	1,100,000		
	Loan		I&I Reduction Program	350,000	-	-	-	-	350,000		
	Rates		Meter Station	65,000	-	-	-	-	65,000		
	Rates		Lift station # 7 - Upgrade *	50,000	-	-	-	-	50,000		
	Rates		Lift station # 1 - Coat Wetwell *	-	-	40,000	-	-	40,000		
	Rates		Lift station # 9 - Upgrade *	-	35,000	-	-	-	35,000		
	Rates		WWTP - Extra Storage	-	-	30,000	-	-	30,000		
Total Sewer Utility				765,000	235,000	270,000	200,000	200,000	1,670,000	-	
Storm Water Utility											
	Loan		I&I Reduction Program	200,000	-	-	-	-	200,000		
	Rates		Annual Storm Drain Maintenance Program	200,000	200,000	200,000	200,000	200,000	1,000,000		
	Rates/SDC/Financing?		Godfrey Outfall - Replacement	1,800,000	200,000	-	-	-	2,000,000		
	Rates/SDC		Columbia Blvd Storm Drain Upgrade	-	-	-	-	1,000,000	1,000,000		
Total Storm Water				2,200,000	400,000	200,000	200,000	1,200,000	4,200,000	-	

Capital Improvements – Five Year CIP Summary

Dept	Source	#	Project Description	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total	Amount	ETA
Public Works - Equipment Replacement											
			Various Pickups/SUV's	-	-	20,000	40,000	40,000	100,000		
Rates/Gas Tax			Water Pickup	-	-	-	-	-			
Rates/Gas Tax			Facility Pickup	-	-	-	-	-			
Rates/Gas Tax			Sewer Crew Pickup	-	-	-	40,000	-			
Rates/Gas Tax			Water Crew Pickup	-	-	-	-	40,000			
Unknown - GF			Lawn mowers	-	-	20,000	-	-			
			Heavy Equipment replacement	275,000	125,000	150,000	-	125,000	675,000		
Rates/Gas Tax			Backhoe	-	125,000	-	-	125,000			
Sewer/Storm			Camera Van Upgrade	-	-	150,000	-	-			
Storm/Gas Tax			Street Sweeper	275,000	-	-	-	-			
Total Public Works Equipment Replacements				275,000	125,000	170,000	40,000	165,000	775,000		-
Police Department											
GF			Various Rolling Stock	94,000	-	40,000	-	40,000	174,000	240,000	Unknown
Unfunded			Police Facility						-	2,200,000	Unknown
Other City Facilities											
			Other City Facilities	-	-	-	-	-	-	510,000	
Unfunded			Chair lift in City Hall							100,000	Unknown
Unfunded			City Hall Remodel							400,000	Unknown
Unfunded			Storage facilities by shops							10,000	Unknown
Total Facilities and Equipment				94,000	-	40,000	-	40,000	174,000	2,950,000	
Library Services											
			Library Computers	2,000	-	-	-	-	2,000	50,200	
Library Res			Admin	-	-	-	-	-			
Library Res			Public Use	2,000	-	-	-	-			
			Upgrade Library Circulation								
Unfunded			Software	-	-	-	-	-		50,200	Unknown
			Library Infrastructure	79,620	13,750	25,850	4,620	4,620	128,460	-	
Library Res			Painting (Hallways)	-	-	-	-	-			
Library Res			Carpet (Hallways)	-	9,130	-	-	-			
Library Res			Drywall Work	-	-	-	-	-			
Library Res			Paint exterior of Facilities	-	-	21,230	-	-			
Library Res			HVAC	4,620	4,620	4,620	4,620	4,620			
Library Res			Roof maintenance	75,000	-	-	-	-			
Total Library Services				81,620	13,750	25,850	4,620	4,620	130,460	50,200	
Administration											
			Courts - Upgrade Full Court								
General Fund			Software / Full Case	41,000	-	-	-	-	41,000	-	
GF / Wtr / Swr			New Telephone System	50,000	-	-	-	-	50,000	-	
Unknown			City Hall Improvements	-	-	-	-	-	-	500,000	
			Finance - Upgrade								
GF / Wtr / Swr			Springbrook Software	44,000	-	-	-	-	44,000	-	
Internal Service			Information Technology	28,250	34,500	23,100	28,400	14,000	128,250	See Admin Services F	
Total Administration				163,250	34,500	23,100	28,400	14,000	263,250	-	
Total Five Year CIP				5,264,670	1,308,250	1,358,950	903,020	2,053,620	10,888,510	9,350,200	
Significant On-going Operating Programs											
Streets											
			Handrail Replacement program							-	
Gas Tax - Ops			Annual Street Striping	25,000	25,000	25,000	25,000	25,000	125,000		
Gas Tax - Ops			Annual Tree Trimimng	10,000	10,000	10,000	10,000	10,000	50,000		
Sewer											
Rates - Ops			Annual Root Control	15,000	15,000	15,000	15,000	15,000	75,000		
Total Significant On-going Operating Programs				50,000	50,000	50,000	50,000	50,000	250,000	-	

Capital Improvements – Five Year CIP Summary

Five Year Capital Improvement Program Summary of Project Funding Status					
CIP Category	5 Yr CIP	% of CIP	Funded	Unfunded	% Unfunded
Parks	479,800	3.37%	129,800	350,000	10.45%
Streets	766,000	5.38%	766,000	-	0.00%
Water	2,780,000	19.52%	2,780,000	-	0.00%
Sewer	1,670,000	11.73%	1,670,000	-	0.00%
Storm	4,200,000	29.50%	4,200,000	-	0.00%
Equipment	1,189,000	8.35%	949,000	240,000	7.16%
Police	2,200,000	15.45%	-	2,200,000	65.67%
Other Facilities	510,000	3.58%	-	510,000	15.22%
Library	180,660	1.27%	130,460	50,200	1.50%
Administration	263,250	1.85%	263,250	-	0.00%
	<u>14,238,710</u>		<u>10,888,510</u>	<u>3,350,200</u>	



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 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources								
032	000	301000						
		Beginning working capital	71,692	123,781	132,781	-	-	-
Revenues								
032	000	334000						
		State grants	106,908	109,720	-	-	-	-
		Total Revenues	106,908	109,720	-	-	-	-
		Total Resources	178,599	233,501	132,781	-	-	-
Uses								
Materials and Services								
032	032	558321						
		Main street vista program	10,295	11,848	-	-	-	-
032	032	558322						
		Col Cnty Economic Development	15,000	15,000	-	-	-	-
032	032	558325						
		Grant awards	29,523	25,000	-	-	-	-
		Total Materials and Services	54,818	51,848	-	-	-	-
032	032	692000						
		Transfers - GF support	-	50,000	132,781	-	-	-
		Total Uses	54,818	101,848	132,781	-	-	-
032	032	Ending fund balance	123,781	131,653	0	-	-	-



Community Development Block Grant (CDBG) Fund

Community Development Block Grant Fund (CDBG)

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

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

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

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

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources								
033	000	301000						
		Beginning working capital	-	-	-	-	-	-
Revenues								
033	000	331000		70,049	400,000			
		Federal grant	-	70,049	400,000	-	-	-
033	000	333000		4,127	50,000	50,000	50,000	50,000
		Loan repayment	-	4,127	50,000	50,000	50,000	50,000
033	000	335000	6,680	6,680	6,830	6,830	6,830	6,830
		Loan repayment transitional	6,680	6,680	6,830	6,830	6,830	6,830
033	000	336000						
		Private foundation	-	-	-	-	-	-
033	000	337000						
		Senior center contribution	-	-	-	-	-	-
		Total Revenues	6,680	80,856	456,830	56,830	56,830	56,830
		Total Resources	6,680	80,856	456,830	56,830	56,830	56,830
Uses								
Materials and Services								
033	033	537000						
		Improvements						
033	033	550000		4,127	50,000	50,000	50,000	50,000
		C.A.T. distribution		4,127	50,000	50,000	50,000	50,000
033	033	560000	6,680	6,680	6,830	6,830	6,830	6,830
		C.A.T. dist. Trans. housing	6,680	6,680	6,830	6,830	6,830	6,830
		Total Materials and Services	6,680	10,807	56,830	56,830	56,830	56,830
033	033	581000		70,049	400,000			
		Construction	-	70,049	400,000	-	-	-
033	033	596000						
		Contingency	-	-	-	-	-	-
		Total Uses	6,680	80,856	456,830	56,830	56,830	56,830
		Ending fund balance	-	-	-	-	-	-



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 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources						
Beginning working capital	1,709,028	615,037	516,567	538,502	538,502	538,502
Revenues						
Intergovernmental	702,847	704,841	760,000	784,000	784,000	784,000
System development	-	-	-	-	-	-
Miscellaneous	18,058	14,553	18,000	15,000	15,000	15,000
Transfer In	-	-	-	-	-	-
Total Revenues	720,905	719,394	778,000	799,000	799,000	799,000
Total resources	2,429,933	1,334,431	1,294,567	1,337,502	1,337,502	1,337,502
Uses						
Personnel services	173,370	267,099	386,980	319,740	319,740	319,740
Materials and services	306,715	366,410	458,850	461,510	461,510	461,510
Capital outlay	-	-	20,000	-	-	-
Transfers	1,334,811	138,750	-	137,500	137,500	137,500
Contingency	-	-	100,000	100,000	100,000	100,000
Total uses	1,814,896	772,259	965,830	1,018,750	1,018,750	1,018,750
Net change in fund balance	(1,093,991)	(52,865)	(187,830)	(219,750)	(219,750)	(219,750)
Ending fund balance	615,037	562,172	328,737	318,752	318,752	318,752

Gas Tax growth has not kept pace with infrastructure maintenance demands, resulting in reductions to the operating fund reserves which are not sustainable. While in the current year the fund is balanced and ending fund reserves will be approximately 45% of operating costs, this is significantly down from two years ago when reserves were 120% of operating costs. A discussion on alternative revenue sources (Local Gas Tax, Transportation Utility Fee, etc.) may be appropriate during budget deliberation to gain a sense of how to address future shortfalls.

Transfer represents a purchase of a new Street Sweeper. Please note that 50% of the purchase is being funded by Stormwater Utility.

Street Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources								
011	000	301000	1,709,028	615,037	516,567	538,502	538,502	538,502
Beginning working capital								
Revenues								
011	000	327000	702,847	704,841	710,000	734,000	734,000	734,000
Motor vehicle tax								
011	000	334000	-	-	50,000	50,000	50,000	50,000
State grants								
011	000	335000	1,363	1,078	500	500	500	500
Donations- bicycle safety								
011	000	335100	2,600	-	-	-	-	-
Map fund donation								
011	000	342000	3,036	1,549	500	500	500	500
Bicycle helmet donations								
011	000	345000	9,629	10,981	15,000	12,000	12,000	12,000
Interest- state pool								
011	000	354000	1,430	945	2,000	2,000	2,000	2,000
Miscellaneous								
Total Revenues			720,905	719,394	778,000	799,000	799,000	799,000
Total resources			2,429,933	1,334,431	1,294,567	1,337,502	1,337,502	1,337,502
Uses								
Personnel services								
011	011	449100	173,370	267,099	386,980	319,740	319,740	319,740
Direct labor charge			173,370	267,099	386,980	319,740	319,740	319,740
Materials and Services								
011	011	453000	62,662	75,711	93,600	81,200	81,200	81,200
Street lighting								
011	011	454000	2,235	4,795	3,000	3,000	3,000	3,000
Attorney								
011	011	470000	18	-	-	-	-	-
Building expense								
011	011	473000	87	276	-	-	-	-
Miscellaneous								
011	011	475000	917	2,319	2,700	2,700	2,700	2,700
Lease expense								
011	011	501000	21,521	53,841	45,000	45,000	45,000	45,000
Operating materials & supplies								
011	011	502000	8,847	2,518	-	-	-	-
Equipment expense								
011	011	505000	4,533	2,297	7,000	5,000	5,000	5,000
Street signs								
011	011	508000	-	-	-	-	-	-
Janitorial services								
011	011	515000	73,960	62,500	62,500	62,500	62,500	62,500
Internal maint expense								
011	011	521000	1,204	-	-	-	-	-
Bicycle safety grant exp								
011	011	521000	2,600	-	-	-	-	-
Map Project								
011	011	522000	1,715	3,133	3,000	3,000	3,000	3,000
Bicycle helmet expense								
011	011	523000	4,772	21,098	40,000	40,000	40,000	40,000
Road patching projects								
011	011	549980	-	-	25,000	25,000	25,000	25,000
Street Striping								
011	011	549990	-	-	50,000	50,000	50,000	50,000
Crack Seal Project								
011	011	554000	51,697	32,225	15,000	10,000	10,000	10,000
Contractual/consult serv.								
011	011	579100	69,947	105,697	112,050	134,110	134,110	134,110
Indirect cost allocation								
Total expenditure			306,715	366,410	458,850	461,510	461,510	461,510
011	011	575000	-	-	20,000	-	-	-
Equipment expense								
Contingency			-	-	20,000	-	-	-
011	011	596000	-	-	100,000	100,000	100,000	100,000
Transfers								
011	011	692000	1,134,811	-	-	-	-	-
Transfer to capital - SDC								
011	011	692000	200,000	138,750	-	137,500	137,500	137,500
Transfer to capital								
Total expenditure			1,814,896	772,259	965,830	1,018,750	1,018,750	1,018,750
Ending fund balance			615,037	562,172	328,737	318,752	318,752	318,752
Percent of operating revenues			128%			54%	54%	54%

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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.

	FY 14-15 Bud	General Fund	Streets	Fleet	Water	Sewer / Storm	Total
Bases for allocation							
Budgets FY 2013-14		3,811,140	965,830	281,237	3,835,250	5,161,750	14,055,207
Transfers		-	-	-	(300,000)	(915,000)	(1,215,000)
Capital		-	665,000	-	965,000	2,300,000	3,930,000
Operating/Capital Budgets FY 2013-14		3,811,140	1,630,830	281,237	4,500,250	6,546,750	16,770,207
FTE City Hall		6.1429	0.9114	0.1054	3.3755	6.3649	16.90000
Op Budget		22.73%	9.72%	1.68%	26.83%	39%	100%
001 .100 City Council	64,410	14,638	6,264	1,080	17,284	25,144	64,410
Op Budget		22.73%	9.72%	1.68%	26.83%	39%	100%
012 .101 City Administrator	245,080	55,696	23,833	4,110	65,767	95,674	245,080
Op Budget		22.73%	9.72%	1.68%	26.83%	39%	100%
012 .102 City Recorder	277,850	63,143	27,020	4,660	74,560	108,467	277,850
Op Budget		22.73%	9.72%	1.68%	26.83%	39%	100%
50% Utilities					40.74%	59%	100%
Based on Utilities budget	326,420		-	-	132,975	193,445	326,420
Op Budget		22.73%	9.72%	1.68%	26.83%	39%	100%
Based on all Ops budget	326,420	74,181	31,743	5,474	87,594	127,428	326,420
012 .106 Finance	652,840	74,181	31,743	5,474	220,569	320,873	652,840
FTE City Hall		36.35%	5.39%	0.62%	19.97%	38%	100%
012 .107 City Hall Fac	92,550	33,641	4,991	577	18,485	34,856	92,550
Total Admin Services	1,268,320		87,587	14,821	379,381	559,870	1,041,659

Administrative Services Fund - Summary

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources						
Beginning working capital	-	132,567	108,087	97,354	97,354	97,354
Revenues						
IT replacement	27,000	23,429	22,070	25,140	25,140	25,140
Self insurance	100,000	-	-	-	-	-
Indirect cost allocation	1,209,943	1,150,999	1,240,320	1,268,320	1,268,320	1,268,320
Transfer In	31,240	4,800	-	31,400	31,400	31,400
Total Revenues	1,368,183	1,179,228	1,262,390	1,324,860	1,324,860	1,324,860
Total resources	1,368,183	1,311,795	1,370,477	1,422,214	1,422,214	1,422,214
Uses						
City Administrator						
Personnel services	222,672	134,982	161,160	164,620	164,620	164,620
Materials and services	62,335	57,812	70,860	75,460	75,460	75,460
Capital outlay	-	-	-	5,000	5,000	5,000
Total City Administrator	285,007	192,793	232,020	245,080	245,080	245,080
City Recorder						
Personnel services	205,256	215,812	229,480	222,900	222,900	222,900
Materials and services	56,350	49,168	58,960	50,850	50,850	50,850
Capital outlay	-	5,000	-	4,100	4,100	4,100
Total City Recorder	261,606	269,980	288,440	277,850	277,850	277,850
Finance						
Personnel services	435,147	437,843	470,200	493,690	493,690	493,690
Materials and services	136,950	138,436	155,950	157,150	157,150	157,150
Equipment	2,219	3,132	2,500	2,000	2,000	2,000
Total Finance	574,316	579,411	628,650	652,840	652,840	652,840
City Hall Facilities						
Materials and services	89,461	89,988	91,210	92,550	92,550	92,550
Capital outlay	1,533	19,360	-	-	-	-
Total City Hall Facilities	90,994	109,348	91,210	92,550	92,550	92,550
IT/Self-insurance Reserves						
Capital outlay	23,694	15,020	32,000	69,300	69,300	69,300
Transfers	-	-	-	2,063	2,063	2,063
Self Insurance	-	42,363	25,000	25,000	25,000	25,000
Contingency	-	-	73,157	57,531	57,531	57,531
Total IT/Self-insurance reserves	23,694	57,383	130,157	153,894	153,894	153,894
Total uses	1,235,616	1,208,915	1,370,477	1,422,214	1,422,214	1,422,214
Net change in fund balance	132,567	(29,687)	(108,087)	(97,354)	(97,354)	(97,354)
Ending fund balance	132,567	102,879	-	-	-	-

Administrative Services Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources								
Revenues								
012	000	301000						
		Beginning working capital	-	7,849	12,524	-	-	-
012	000	301000						
		IT equipment reserve	-	29,746	52,609	44,745	44,745	44,745
012	000	301000						
		Self insurance reserve	-	94,972	42,954	52,609	52,609	52,609
		Beginning working capital	-	132,567	108,087	97,354	97,354	97,354
012	000	389100						
		Indirect cost allocation - Admin	1,209,943	1,150,999	1,240,320	1,268,320	1,268,320	1,268,320
012	000	389200						
		Self insurance reserve	100,000	-	-	-	-	-
012	000	392000						
		IT equipment reserve	26,440	-	-	-	-	-
012	000	392000						
		Transfers in - Full Court upgrade	4,800	4,800	-	31,400	31,400	31,400
012	000	395000						
		Reserve for IT replacement	27,000	23,429	22,070	25,140	25,140	25,140
			1,368,183	1,179,228	1,262,390	1,324,860	1,324,860	1,324,860
			1,368,183	1,311,795	1,370,477	1,422,214	1,422,214	1,422,214
City Administrator								
Personnel services								
012	101	401000						
		Salary	156,940	88,860	102,550	111,540	111,540	111,540
012	101	415000						
		SSI taxes	11,953	6,273	7,850	8,530	8,530	8,530
012	101	416000						
		Retirement	34,295	18,172	27,900	23,040	23,040	23,040
012	101	417000						
		Workers comp	114	145	210	230	230	230
012	101	418000						
		Medical benefits	13,697	17,380	17,880	17,380	17,380	17,380
012	101	419000						
		Disability/life ins	145	186	190	210	210	210
012	101	422000						
		Longevity	360	-	-	-	-	-
012	101	438000						
		VEBA	2,971	1,762	2,050	1,080	1,080	1,080
012	101	471000						
		PF health	210	175	420	480	480	480
012	101	449100						
		Direct labor charge	1,987	2,027	2,110	2,130	2,130	2,130
			222,672	134,982	161,160	164,620	164,620	164,620
Materials and Services								
012	101	454000						
		Attorney expense	155,994	91,430	100,000	55,000	55,000	55,000
012	101	454001						
		Attorney expense	(111,566)	(43,458)	(45,000)	-	-	-
012	101	455000						
		Insurance	172,387	2,690	200,760	3,760	3,760	3,760
012	101	455001						
		Insurance	(168,666)	-	(197,800)	-	-	-
012	101	457000						
		Office supplies	64	99	100	500	500	500
012	101	473000						
		Miscellaneous	1,295	47	100	500	500	500
012	101	490000						
		Professional development	1,046	3,247	6,000	6,000	6,000	6,000
012	101	500000						
		Information services	102,202	83,131	94,600	3,700	3,700	3,700
012	101	500001						
		Information services - direct charge	(100,597)	(81,966)	(89,900)	-	-	-
012	101	526000						
		Advertisements	870	592	-	-	-	-
012	101	554000						
		Contractual payments	9,305	2,000	2,000	6,000	6,000	6,000
			62,335	57,812	70,860	75,460	75,460	75,460
012	102	575000						
		Equipment	-	-	-	5,000	5,000	5,000
012	101	Total City Administrator	285,007	192,793	232,020	245,080	245,080	245,080

Administrative Services Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	
City Recorder									
Personnel services									
012	102	401000	Salary	113,679	204,796	214,930	223,160	223,160	223,160
012	102	415000	SSI taxes	8,697	15,638	16,520	17,150	17,150	17,150
012	102	416000	Retirement	28,425	47,116	54,300	52,100	52,100	52,100
012	102	417000	Workers comp	197	398	440	500	500	500
012	102	418000	Medical benefits	32,676	51,863	54,740	57,630	57,630	57,630
012	102	419000	Disability/life ins	375	778	760	840	840	840
012	102	422000	Longevity	660	720	960	960	960	960
012	102	438000	VEBA	2,219	4,430	4,300	1,920	1,920	1,920
012	102	449100	Direct labor charge	18,119		-	-	-	-
012	102	449200	Direct labor charge	-	(110,346)	(118,310)	(132,800)	(132,800)	(132,800)
012	102	471000	PF health	210	420	840	1,440	1,440	1,440
				205,256	215,812	229,480	222,900	222,900	222,900
Materials and Services									
012	102	454000	Attorney expense	723	-				
012	102	455000	Insurance	7,454	5,410	5,950	7,160	7,160	7,160
012	102	457000	Office Supplies	1,028	888	500	500	500	500
012	102	473000	Miscellaneous	1,403	1,849	5,500	3,650	3,650	3,650
012	102	490000	Professional development	3,338	2,669	8,800	9,060	9,060	9,060
012	102	500000	Information services	4,471	3,658	6,230	13,330	13,330	13,330
012	102	501000	Materials and supplies	341	725	1,000	800	800	800
012	102	502000	Equipment	1,049	917	2,500	-	-	-
012	102	524000	Special programs	1,437	1,983	3,500	3,450	3,450	3,450
012	102	526000	Advertisements	25,652	26,609	12,300	5,000	5,000	5,000
012	102	554000	Professional services	9,455	4,460	12,680	7,900	7,900	7,900
				56,350	49,168	58,960	50,850	50,850	50,850
012	102	575000	Equipment	-	5,000	-	4,100	4,100	4,100
012	102	Total City Recorder		261,606	269,980	288,440	277,850	277,850	277,850

Administrative Services Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	
Finance									
Personnel services									
012	106	401000	Salary	258,337	255,019	271,450	285,790	285,790	285,790
012	106	409000	Overtime	1,050	-	-	-	-	-
012	106	415000	SSI taxes	19,874	19,349	20,820	21,930	21,930	21,930
012	106	416000	Retirement	59,446	58,507	68,440	66,500	66,500	66,500
012	106	417000	Workers comp	490	510	570	620	620	620
012	106	418000	Medical benefits	77,357	81,486	85,580	92,660	92,660	92,660
012	106	419000	Disability/life ins	922	973	950	1,050	1,050	1,050
012	106	422000	Longevity	1,230	900	900	900	900	900
012	106	438000	VEBA	5,441	5,464	5,420	3,600	3,600	3,600
012	106	449100	Direct labor charge	9,390	13,969	14,810	19,200	19,200	19,200
012	106	471000	PF health	1,610	1,666	1,260	1,440	1,440	1,440
				435,147	437,843	470,200	493,690	493,690	493,690
Materials and Services									
012	106	455000	Insurance	6,125	-	-	-	-	-
012	106	457000	Office Supplies	9,451	6,881	7,500	7,200	7,200	7,200
012	106	473000	Miscellaneous	805	438	500	500	500	500
012	106	480000	Postage	22,419	26,473	30,000	28,500	28,500	28,500
012	106	490000	Professional development	631	2,908	6,800	7,000	7,000	7,000
012	106	500000	Information services	28,381	27,616	35,150	36,450	36,450	36,450
012	106	502000	Equipment	12,158	13,693	14,000	14,500	14,500	14,500
012	106	526000	Advertisements	2,242	1,196	1,000	1,000	1,000	1,000
012	106	554000	Professional services	54,740	59,232	61,000	62,000	62,000	62,000
				136,950	138,436	155,950	157,150	157,150	157,150
012	106	575000	Equipment	2,219	3,132	2,500	2,000	2,000	2,000
012	106		Total Finance	574,316	579,411	628,650	652,840	652,840	652,840
City Hall									
Materials and Services									
012	107	455000	Insurance	6,153	6,560	7,210	8,680	8,680	8,680
012	107	457000	Office supplies	9,962	11,284	13,500	12,870	12,870	12,870
012	107	458000	Telephone	13,086	15,867	14,600	16,700	16,700	16,700
012	107	459000	Utilities	13,482	11,678	13,000	13,800	13,800	13,800
012	107	502000	Equipment	10,802	11,208	13,200	12,100	12,100	12,100
012	107	554000	Professional services	35,975	33,392	29,700	28,400	28,400	28,400
				89,461	89,988	91,210	92,550	92,550	92,550
012	107	575000	Equipment	1,533	4,200	-	-	-	-
012	107	575000	Vagt Bldg. Roof		15,160	-	-	-	-
			Total Capital	1,533	19,360	-	-	-	-
012	107		Total City Hall	90,994	109,348	91,210	92,550	92,550	92,550

Administrative Services Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	
Reserves - IT / Self-insurance									
012	108	575000	IT equipment	23,694	15,020	32,000	28,300	28,300	28,300
012	108	692000	IT - Transfer to PEG Access	-	-	-	2,063	2,063	2,063
012	108	595000	Attorney expense	-	42,363	25,000	25,000	25,000	25,000
012	108	575000	Full Court	-	-	-	41,000	41,000	41,000
012	108	596000	Contingency - Full court	-	-	9,600	-	-	-
012	108	596000	Contingency - IT Equipment	-	-	10,736	29,922	29,922	29,922
012	108	596000	Contingency - Self Insurance	-	-	44,972	27,609	27,609	27,609
012	108	596000	Contingency - Operations	-	-	7,849	-	-	-
Total Reserve - IT/Self-insurance			23,694	57,383	130,157	153,894	153,894	153,894	
Total Uses - Fund			1,235,616	1,208,915	1,370,477	1,422,214	1,422,214	1,422,214	
Fund Balance			132,567	102,879	-	-	-	-	

IT Replacement cost user charges

Dept	CT	Dept / Division	Comments	Estimated Cost	Rplcmt	Allocation - All users		Allocation - City Hall		Directly Identified	Allocation of Network Servers	Total Rplcmt	Qtr Charge
						# Empl Base	Cost Alloc	# Empl Base	Cost Alloc				
100	7	City Council		7,000	1,190	5.00	110	-	-	-	110	1,300	325.00
002	11	Police		10,000	1,700	17.00	390	-	-	3,080	3,470	5,170	1,292.50
003	2	Building		1,600	270	1.00	20	1	330	-	350	620	155.00
004	8	Library		8,000	1,360	5.50	120	-	-	1,250	1,370	2,730	682.50
101	1	City Admin		1,000	170	1.00	20	1	330	-	350	520	130.00
102	6	City Recorder		6,000	1,020	4.00	90	4	1,320	-	1,410	2,430	607.50
103	8	Municipal Courts		8,000	1,360	4.00	90	4	1,320	-	1,410	2,770	692.50
104	1	Planning		1,000	170	1.00	20	1	330	-	350	520	130.00
106	7	Finance		7,000	1,190	5.00	110	5	1,660	-	1,770	2,960	740.00
015	1	Joint-Maint. PC		1,000	170	2.00	50	-	-	-	50	220	55.00
019	4	Wastewater treatment		4,000	680	3.00	70	-	-	-	70	750	187.50
417	8	Water Filtration Plant		8,000	1,360	2.00	50	-	-	230	280	1,640	410.00
402	5	PW Engineering		5,000	850	4.00	90	4	1,320	-	1,410	2,260	565.00
403	4	PW Operations		4,000	680	19.00	440	-	-	130	570	1,250	312.50
73 PC				71,600	12,170	74	1,670	20	6,610	4,690	12,970	25,140	6,285.00
Network Servers													
402	1	COSTengFS01	Engr Back up / GIS	10,000	1,670	-	-	-	-	1,670	1,670	-	-
CH	1	COSTHHost01	Virtual Server Host - Primary DC	10,000	1,670	-	-	-	-	1,670	1,670	-	-
CH	1	COSTHapps01	Possible Virt Srvr - Rplcmt - Host :	6,000	1,000	-	-	-	-	1,000	1,000	-	-
002	1	SHDPDF01	SHPD File + Host Server (TS server)	7,500	1,250	-	-	-	-	1,250	1,250	-	-
002	1	Juniper Firewall	Portland Police Department Reqt	1,500	250	-	-	-	-	250	250	-	-
004	1	SHPL DC Server		3,500	580	-	-	-	-	580	580	-	-
009	1	SHPL Web Server	Replacement value \$6,000	-	-	-	-	-	-	-	-	-	-
009	1	SHPL DB Server	Replacement value \$6,000	-	-	-	-	-	-	-	-	-	-
all	1	COSTHex01	E-mail & Storage - Virtual Server I	7,500	1,250	-	1,250	-	-	-	1,250	-	-
all	1	E-mail Archive Server		2,500	420	-	420	-	-	-	420	-	-
Netw	1	Sonicwall Firewall	Police Station	1,500	380	-	-	-	-	380	380	-	-
Netw	1	Sonicwall Firewall	Library	1,500	380	-	-	-	-	380	380	-	-
Netw	1	Sonicwall Firewall	City Hall	1,500	380	-	-	-	380	-	380	-	-
Netw	1	Sonicwall Firewall	Water Filter Plant	900	230	-	-	-	-	230	230	-	-
Netw	1	Sonicwall Firewall	Parks	500	130	-	-	-	-	130	130	-	-
Netw	2	Network Switches	City hall network switches	2,500	630	-	-	-	630	-	630	-	-
Netw	2	Network Switches	Library Network Switches	1,000	250	-	-	-	250	-	250	-	-
Netw	2	Battery Backup unit	City Hall Battery Backup	2,500	630	-	-	-	630	-	630	-	-
Netw	1	Battery Backup unit	Police Station (on 10/25 purchase	1,250	310	-	-	-	310	-	310	-	-
Netw	1	Battery Backup unit	Library Battery backup	1,250	310	-	-	-	310	-	310	-	-
Netw	1	Backup Devices	City Hall	2,500	630	-	-	-	630	-	630	-	-
Netw	1	Backup Devices	Police Station	1,250	310	-	-	-	310	-	310	-	-
Netw	1	Backup Devices	Library	1,250	310	-	-	-	310	-	310	-	-
27				67,900	12,970	-	1,670	-	6,610	4,690	12,970	-	-

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Public Works Fund

Public Works

Internal Services Fund

This fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government unit, or to other governmental units, on a cost reimbursement basis. The measurement focus is on determination of net income, financial position and changes in financial position. Internal service funds are accounted for on an accrual basis (transactions are recognized when they occur, regardless of the timing of related cash flow) and are budgeted for on the 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.

				FY 14-15 Bud	General Fund	Streets	Fleet	Water	Sewer / Storm	Total
Bases for allocation										
FTE Allocation - PW Engineering					0.0030	0.3025	0.0060	0.6585	2.2800	3.25000
FTE - Allocation - PW Operations					0.8030	3.1820	0.0050	6.7980	8.7120	19.50000
Admin Allocation					0.09%	9.31%	0.18%	20.26%	70%	100%
013	402	PW - Engineering	54,910	51	5,111	101	11,126	38,521	54,910	
Admin Allocation					4.12%	16.32%	0.03%	34.86%	45%	100%
013	403	PW - Operations	215,390	8,870	35,147	55	75,088	96,230	215,390	
Total Public Works				270,300	8,920	40,258	157	86,214	134,751	270,300

Public Works Fund – Summary

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources						
Beginning working capital	-	-	-	-	-	-
Revenues						
Indirect cost allocation	297,513	177,021	199,130	270,300	270,300	270,300
Engineering fees				2,000	2,000	2,000
Transfer In	-	720	40,000	40,000	40,000	40,000
Total Revenues	297,513	177,741	239,130	312,300	312,300	312,300
Total resources	297,513	177,741	239,130	312,300	312,300	312,300
Uses						
Administration						
Personnel services	82,668	-	-	-	-	-
Materials and services	4,409	-	-	-	-	-
Total Administration	87,077	-	-	-	-	-
Engineering						
Personnel services	20,590	31,639	33,970	26,240	26,240	26,240
Materials and services	34,280	18,312	24,500	24,170	24,170	24,170
Capital outlay	4,569	6,191	6,500	6,500	6,500	6,500
Total Engineering	59,440	56,142	64,970	56,910	56,910	56,910
Operations						
Personnel services	4,042	-	-	-	-	-
Materials and services	146,955	121,599	134,160	215,390	215,390	215,390
Equipment	-	-	-	-	-	-
Total Operations	150,996	121,599	134,160	215,390	215,390	215,390
Contingency	-	-	40,000	40,000	40,000	40,000
Total uses	297,513	177,741	239,130	312,300	312,300	312,300
Net change in fund balance	-	-	-	-	-	-
Ending fund balance	-	-	-	-	-	-

Public Works Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
013	000	301000						
		Beginning working capital						
013	000	389100	297,513	177,021	199,130	270,300	270,300	270,300
		Indirect cost allocation						
013	000	362000	-	-	-	2,000	2,000	2,000
		Engineering fees						
013	000	392000	-	720	40,000	40,000	40,000	40,000
		Transfer - Sewer - Contingency						
		Total Resources	297,513	177,741	239,130	312,300	312,300	312,300
		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	259,480	265,390	226,310	226,310	226,310
		Salary						
013	402	415000	26,325	19,741	20,410	17,410	17,410	17,410
		SSI taxes						
013	402	416000	82,389	62,558	70,090	50,790	50,790	50,790
		Retirement						
013	402	417000	2,831	2,187	2,570	2,280	2,280	2,280
		Workers comp						
013	402	418000	60,651	42,201	44,240	39,050	39,050	39,050
		Medical benefits						
013	402	419000	1,079	779	760	630	630	630
		Disability/life ins						
013	402	422000	1,770	1,500	1,500	1,260	1,260	1,260
		Longevity						
013	402	438000	6,671	5,280	5,130	2,040	2,040	2,040
		VEBA						
013	402	449100	20,563	31,428	33,190	26,240	26,240	26,240
		Direct labor charge						
013	402	449200	(528,919)	(394,475)	(410,510)	(340,250)	(340,250)	(340,250)
		Direct labor charge						
013	402	471000	1,170	960	1,200	480	480	480
		PF health						
		Total Personnel services	20,590	31,639	33,970	26,240	26,240	26,240
		Materials and Services						
013	402	454000	2,897	-	6,000	5,000	5,000	5,000
		Attorney expense						
013	402	455000	7,970	-	-	-	-	-
		Insurance						
013	402	457000	1,166	111	500	500	500	500
		Office supplies						
013	402	458000	1,039	1,443	800	1,220	1,220	1,220
		Telephone						
013	402	490000	1,682	3,497	3,700	3,750	3,750	3,750
		Professional development						
013	402	500000	19,248	13,261	13,500	13,700	13,700	13,700
		Information services						
013	402	526000	232	-	-	-	-	-
		Advertisements						
		Total Materials and Services	34,280	18,312	24,500	24,170	24,170	24,170
013	402	575000	4,569	6,191	6,500	6,500	6,500	6,500
		Equipment						
013	402	Total PW Engineering	59,440	56,142	64,970	56,910	56,910	56,910

Public Works Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	
PW Operations									
Personnel services									
013	403	401000	Salary	844,801	867,351	920,700	956,870	956,870	956,870
013	403	402000	Seasonal	36,379	30,093	29,430	29,960	29,960	29,960
013	403	409000	Overtime	13,800	9,574	12,020	12,460	12,460	12,460
013	403	411000	Standby	13,587	13,755	13,520	13,990	13,990	13,990
013	403	415000	SSI taxes	69,910	70,303	75,360	78,370	78,370	78,370
013	403	416000	Retirement	205,563	207,523	240,970	231,590	231,590	231,590
013	403	417000	Workers comp	18,920	18,648	23,190	25,320	25,320	25,320
013	403	418000	Medical benefits	258,847	263,518	283,900	292,740	292,740	292,740
013	403	419000	Disability/life ins	3,190	3,319	3,420	3,780	3,780	3,780
013	403	420000	Unemployment	2,864	-	-	-	-	-
013	403	422000	Longevity	8,550	8,495	9,840	11,220	11,220	11,220
013	403	438000	VEBA	16,840	35,720	18,240	14,640	14,640	14,640
013	403	449200	Direct labor charge	(1,492,446)	(1,531,395)	(1,634,370)	(1,675,260)	(1,675,260)	(1,675,260)
013	403	471000	PF health	3,237	3,096	3,780	4,320	4,320	4,320
				4,042	-	-	-	-	-
Materials and Services									
013	403	454000	Attorney expense	8,521	-	5,000	2,500	2,500	2,500
013	403	455000	Insurance	82,296	61,255	62,260	80,910	80,910	80,910
013	403	457000	Office supplies	2,176	3,006	2,000	5,000	5,000	5,000
013	403	458000	Telephone	8,952	9,092	10,000	6,000	6,000	6,000
013	403	459000	Utilities	6,716	6,397	5,000	5,080	5,080	5,080
013	403	470000	Building	778	3,031	2,500	4,400	4,400	4,400
013	403	473000	Miscellaneous	890	2,197	-	-	-	-
013	403	490000	Professional development	3,700	5,482	10,000	12,000	12,000	12,000
013	403	500000	Information services	6,820	5,651	14,600	7,000	7,000	7,000
013	403	501000	Operating materials/supplies	4,012	4,806	5,800	5,500	5,500	5,500
013	403	531000	Gasoline	-	-	-	70,000	70,000	70,000
013	403	554000	Professional services	22,093	20,682	17,000	17,000	17,000	17,000
			Total Materials and Services	146,955	121,599	134,160	215,390	215,390	215,390
013	403		Total PW Operations	150,996	121,599	134,160	215,390	215,390	215,390
013	403	596000	Contingency	-	-	40,000	40,000	40,000	40,000
			Total uses	297,513	177,741	239,130	312,300	312,300	312,300
			Ending fund balance (Unappropriated)	-	-	-	-	-	-

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Fleet Fund

Fleet Fund

Internal Services Fund

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

Fleet Fund

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

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

Fleet Fund – Summary

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
<u>Resources</u>						
Beginning working capital	20,624	55,767	34,147	34,301	34,301	34,301
Revenues						
Charges for services	295,840	250,000	250,000	250,000	250,000	250,000
Miscellaneous	-	-	-	-	-	-
Total Revenues	295,840	250,000	250,000	250,000	250,000	250,000
Total resources	316,464	305,767	284,147	284,301	284,301	284,301
<u>Uses</u>						
Personnel services	180,806	185,639	192,790	195,460	195,460	195,460
Materials and services	79,891	59,031	76,460	76,600	76,600	76,600
Contingency	-	-	11,987	12,241	12,241	12,241
Total uses	260,697	244,670	281,237	284,301	284,301	284,301
Net change in fund balance	35,143	5,330	(31,237)	(34,301)	(34,301)	(34,301)
Adjustment		(9,666)	-	-	-	-
Ending fund balance	55,767	51,431.30	2,910	0	0	0

Fleet Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources								
015	000	301000						
		Beginning working capital	20,624	55,767	34,147	34,301	34,301	34,301
015	000	384000	73,960	62,500	62,500	62,500	62,500	62,500
015	000	385000	88,750	75,000	75,000	75,000	75,000	75,000
015	000	386000	44,380	37,500	37,500	37,500	37,500	37,500
015	000	387000	44,380	37,500	37,500	37,500	37,500	37,500
015	000	388000	29,580	25,000	25,000	25,000	25,000	25,000
015	000	389000	14,790	12,500	12,500	12,500	12,500	12,500
		Current resources	295,840	250,000	250,000	250,000	250,000	250,000
		Total resources	316,464	305,767	284,147	284,301	284,301	284,301
Uses								
Personnel services								
015	015	401000	103,680	103,680	105,760	108,920	108,920	108,920
015	015	409000	-	-	520	540	540	540
015	015	415000	8,069	8,007	8,260	8,520	8,520	8,520
015	015	416000	26,222	26,222	29,400	28,160	28,160	28,160
015	015	417000	1,838	1,992	2,060	2,220	2,220	2,220
015	015	418000	36,749	39,835	40,980	41,180	41,180	41,180
015	015	419000	375	389	380	420	420	420
015	015	422000	1,800	1,800	1,800	1,800	1,800	1,800
015	015	438000	2,074	2,224	2,120	2,160	2,160	2,160
015	015	449100	-	1,490	1,510	1,540	1,540	1,540
		Total Personnel services	180,806	185,639	192,790	195,460	195,460	195,460
Materials and Services								
015	015	454000	852	-	-	-	-	-
015	015	455000	4,673	2,430	2,680	3,220	3,220	3,220
015	015	457000	291	-	-	-	-	-
015	015	458000	1,253	1,238	1,300	1,320	1,320	1,320
015	015	470000	13,475	12,373	14,000	14,000	14,000	14,000
015	015	473000	257	-	-	-	-	-
015	015	500000	343	282	600	1,000	1,000	1,000
015	015	501000	27,597	29,029	40,000	40,000	40,000	40,000
015	015	502000	9,922	-	-	-	-	-
015	015	531000	5,722	817	1,500	1,000	1,000	1,000
015	015	579100	15,507	12,862	16,380	16,060	16,060	16,060
		Total Materials and Services	79,891	59,031	76,460	76,600	76,600	76,600
015	015	596000	-	-	11,987	12,241	12,241	12,241
		Total Uses	260,697	244,670	281,237	284,301	284,301	284,301
		Inventory		(9,666)				
015	015	Ending fund balance	55,767	51,431	2,910	0	0	0

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Water Reserve Fund

Water Reserve Fund

Fund account for \$350,000 of watershed logging revenue from the Water General Fund. The Water System Improvement Reserve will transfer to the City General Fund interest earned until the City General Fund’s total cash reserve accumulates to \$350,000. Thereafter, the Water System Improvement Reserve fund will be abolished and all monies remaining will be transferred back to the Water 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 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources								
016	000	301000						
		Beginning working capital	350,000	350,000	350,000	-	-	-
Revenues								
016	000	345000	1,841	2,027		-	-	-
016	000	346000				-	-	-
		Interest earnings						
		Total Revenues	1,841	2,027	-	-	-	-
		Total Resources	351,841	352,027	350,000	-	-	-
Uses								
016	016	692000	1,841	2,027	350,000	-	-	-
		Interfund transfer	1,841	2,027	350,000	-	-	-
		Total Uses	1,841	2,027	350,000	-	-	-
		Ending fund balance	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 4.5% in December 2014.

Water Operating Fund – Summary

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources						
Beginning working capital	3,592,147	1,568,729	1,784,079	1,689,912	1,665,012	1,665,012
Revenues						
Charges for services	2,296,666	2,662,821	2,920,000	2,900,000	2,900,000	2,900,000
Interest earnings	15,839	17,611	20,000	18,000	18,000	18,000
Watershed logging	-	689,657	-	-	-	-
Miscellaneous	75,278	31,399	34,000	29,000	29,000	29,000
Bond proceeds	-	6,145,813	-	-	-	-
Total Revenues	2,387,783	9,547,301	2,974,000	2,947,000	2,947,000	2,947,000
Total resources	5,979,930	11,116,029	4,758,079	4,636,912	4,612,012	4,612,012
Uses						
Water Production and Delivery						
Personnel services	1,008,666	685,777	689,660	695,080	695,080	695,080
Materials and services	1,233,238	1,087,806	1,100,230	1,084,020	1,084,020	1,084,020
Debt service	541,843	-	-	-	-	-
Transfers	1,627,454	508,750	300,000	465,000	465,000	465,000
Contingency	-	-	840,000	214,610	214,610	214,610
Total Water Production and Delivery	4,411,201	2,282,332	2,929,890	2,458,710	2,458,710	2,458,710
Water Filtration Facility						
Personnel services	-	206,868	220,830	235,320	235,320	235,320
Materials and services	-	120,752	139,850	131,680	131,680	131,680
Debt service	-	6,687,966	544,680	503,000	503,000	503,000
Total Water Filtration Plant	-	7,015,586	905,360	870,000	870,000	870,000
Total uses	4,411,201	9,297,918	3,835,250	3,328,710	3,328,710	3,328,710
Net change in fund balance	(2,023,418)	249,383	(861,250)	(381,710)	(381,710)	(381,710)
Ending fund balance	1,568,729	1,818,112	922,829	1,308,202	1,283,302	1,283,302
Forestry reserve						
Beginning working capital	-	-	-	1,000,000	1,000,000	1,000,000
Timber Revenue	-	-	-	1,000,000	1,230,000	1,230,000
Land Management Expenses	-	-	-	(45,000)	(75,000)	(75,000)
Land Acquisition	-	-	-	(1,800,000)	(2,000,000)	(2,000,000)
Total Forestry Reserve	-	-	-	155,000	155,000	155,000
Combined ending fund balance	1,568,729	1,818,112	922,829	1,463,202	1,438,302	1,438,302

Water Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources								
017	000	301000						
		Beginning working capital	3,592,147	1,568,729	1,784,079	1,689,912	1,665,012	1,665,012
		Revenues						
		Charges for Services						
017	000	377000						
		Sale of water	2,296,666	2,662,821	2,920,000	2,900,000	2,900,000	2,900,000
		Total Charges for services	2,296,666	2,662,821	2,920,000	2,900,000	2,900,000	2,900,000
017	000	346000						
		Interest earnings	15,839	17,611	20,000	18,000	18,000	18,000
		Miscellaneous						
017	000	354000						
		Miscellaneous revenues	39,869	17,424	16,000	20,000	20,000	20,000
017	000	362000						
		Engineering fees	5,973	50	5,000	-	-	-
017	000	376000						
		Water connections	8,600	4,375	5,000	9,000	9,000	9,000
017	000	379000						
		Sale of gas other dept	20,836	9,550	8,000	-	-	-
		Total Miscellaneous	75,278	31,399	34,000	29,000	29,000	29,000
017	000	378000						
		Watershed logging	-	689,657	-	-	-	-
017	000	379000						
		Bond proceeds - Debt Refinancing		6,145,813	-	-	-	-
		Total Revenues	2,387,783	9,547,301	2,974,000	2,947,000	2,947,000	2,947,000
		Total Resources	5,979,930	11,116,029	4,758,079	4,636,912	4,612,012	4,612,012
Uses								
 Production and Transmission								
Personnel services								
017	017	401000						
		Salary	108,948	-	-	-	-	-
017	017	409000						
		Overtime	7,226	-	-	-	-	-
017	017	411000						
		Standby	12,141	-	-	-	-	-
017	017	415000						
		SSI taxes	9,844	-	-	-	-	-
017	017	416000						
		Retirement	26,314	-	-	-	-	-
017	017	417000						
		Workers comp	3,777	-	-	-	-	-
017	017	418000						
		Medical benefits	27,425	-	-	-	-	-
017	017	419000						
		Disability/life ins	375	-	-	-	-	-
017	017	420000						
		Unemployment	4,437	-	-	-	-	-
017	017	422000						
		Longevity	360	-	-	-	-	-
017	017	438000						
		VEBA	2,177	-	-	-	-	-
017	017	449100						
		Direct labor charge	805,222	685,777	689,660	695,080	695,080	695,080
017	017	471000						
		PF health	420	-	-	-	-	-
		Total Personnel services	1,008,666	685,777	689,660	695,080	695,080	695,080

Water Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	
Materials and services									
017	017	454000	Attorney expense	41,353	7,645	10,000	5,000	5,000	5,000
017	017	455000	Insurance	30,124	29,600	32,530	39,170	39,170	39,170
017	017	457000	Office supplies	2,609	1,348	-	-	-	-
017	017	458000	Telephone expense	9,629	2,523	4,300	1,000	1,000	1,000
017	017	459000	Utilities	88,623	33,965	40,000	40,000	40,000	40,000
017	017	470000	Building expense	7,110	565	-	-	-	-
017	017	472000	Lab testing	8,006	5,952	5,000	10,000	10,000	10,000
017	017	473000	Miscellaneous	3,809	742	-	-	-	-
017	017	475000	Lease expense	500	500	500	670	670	670
017	017	480000	Postage	3,992	2,177	-	-	-	-
017	017	484000	Electricity	2,466	-	-	-	-	-
017	017	490000	Professional development	3,040	3,089	-	-	-	-
017	017	500000	Information services	13,020	10,676	-	-	-	-
017	017	501000	Operating materials & sup.	73,107	65,849	75,000	75,000	75,000	75,000
017	017	502000	Equipment expense	68,703	-	-	-	-	-
017	017	515000	Internal maint exp.	88,750	75,000	75,000	75,000	75,000	75,000
017	017	527000	Chlorine	20,391	-	-	-	-	-
017	017	530000	Uncollectable accts	18,119	25,173	3,000	5,000	5,000	5,000
017	017	531000	Gasoline expense	51,336	59,070	55,000	-	-	-
017	017	546000	Watershed logging	21,642	53,648	30,000	-	-	-
017	017	551000	In lieu of franchise	227,855	266,282	292,000	290,000	290,000	290,000
017	017	554000	Contractual/consult serv.	48,404	29,514	40,000	60,300	60,300	60,300
017	017	579100	Indirect cost allocation	400,653	414,489	437,900	482,880	482,880	482,880
Total Materials and Services			1,233,238	1,087,806	1,100,230	1,084,020	1,084,020	1,084,020	
Debt Service									
017	017	563000	Principle expense	288,670	-	-	-	-	-
017	017	569000	Interest expense	253,173	-	-	-	-	-
Total Debt Service			541,843	-	-	-	-	-	
Transfers									
017	017	692000	Capital program	1,018,500	58,750	300,000	465,000	465,000	465,000
017	017	692000	SDC	528,954	450,000	-	-	-	-
017	017	692000	Capital equipment	80,000	-	-	-	-	-
017	017	692000	Interfund loan - ED	-	-	-	-	-	-
Total Transfers			1,627,454	508,750	300,000	465,000	465,000	465,000	
017	017	596000	Contingency	-	-	840,000	214,610	214,610	214,610
Total Production and Transmission			4,411,201	2,282,332	2,929,890	2,458,710	2,458,710	2,458,710	

Water Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Water Filtration Facility								
Personnel services								
017	417	401000						
		Salary	-	109,825	116,630	123,320	123,320	123,320
017	417	409000						
		Overtime	-	11,087	11,290	16,700	16,700	16,700
017	417	411000						
		Standby	-	12,071	11,670	12,340	12,340	12,340
017	417	415000						
		SSI taxes	-	10,175	10,740	11,710	11,710	11,710
017	417	416000						
		Retirement	-	27,119	31,660	31,630	31,630	31,630
017	417	417000						
		Workers comp	-	2,842	3,060	3,400	3,400	3,400
017	417	418000						
		Medical benefits	-	28,523	30,220	32,100	32,100	32,100
017	417	419000						
		Disability/life ins	-	389	380	420	420	420
017	417	422000						
		Longevity	-	600	720	720	720	720
017	417	438000						
		VEBA	-	2,327	2,500	960	960	960
017	417	449100						
		Direct labor charge	-	1,490	1,540	1,540	1,540	1,540
017	417	471000						
		PF health	-	420	420	480	480	480
Total Personnel services			-	206,868	220,830	235,320	235,320	235,320
Materials and services								
017	417	457000						
		Office supplies	-	4	500	500	500	500
017	417	458000						
		Telephone expense	-	6,491	7,500	7,500	7,500	7,500
017	417	459000						
		Utilities	-	64,234	58,000	60,180	60,180	60,180
017	417	470000						
		Building expense	-	4,645	5,000	5,000	5,000	5,000
017	417	472000						
		Lab testing	-	-	1,000	1,000	1,000	1,000
017	417	490000						
		Professional development	-	785	1,350	1,500	1,500	1,500
017	417	500000						
		Information services	-	65	-	2,000	2,000	2,000
017	417	501000						
		Operating materials & sup.	-	17,634	30,000	28,000	28,000	28,000
017	417	527000						
		Chlorine	-	26,894	35,000	25,000	25,000	25,000
017	417	531000						
		Gasoline expense	-	-	1,500	1,000	1,000	1,000
Total Materials and Services			-	120,752	139,850	131,680	131,680	131,680
Debt Service								
017	417	563000						
		Principle expense	-	300,323	312,220	367,000	367,000	367,000
017	417	569000						
		Interest expense	-	243,019	232,460	136,000	136,000	136,000
017	417	569000						
		Debt refinancing	-	6,144,623	-	-	-	-
Total Debt Service			-	6,687,966	544,680	503,000	503,000	503,000
Total Water Filtration Facility			-	7,015,586	905,360	870,000	870,000	870,000
Total Uses			4,411,201	9,297,918	3,835,250	3,328,710	3,328,710	3,328,710
Ending fund balance			1,568,729	1,818,112	922,829	1,308,202	1,283,302	1,283,302
Water Shed Reserve								
Resources								
017	517	301000						
		Beginning working capital	-	-	-	1,000,000	1,000,000	1,000,000
017	517	378000						
		Watershed logging	-	-	-	1,000,000	1,230,000	1,230,000
Total Resources			-	-	-	2,000,000	2,230,000	2,230,000
Uses								
017	517	546000						
		Watershed logging	-	-	-	45,000	75,000	75,000
017	517	692000						
		Transfer - Land Acquisition	-	-	-	1,800,000	2,000,000	2,000,000
Total Water Shed Reserve			-	-	-	1,845,000	2,075,000	2,075,000
017	517	Ending Reserve				155,000	155,000	155,000
Ending fund balance with reserve			1,568,729	1,818,112	922,829	1,463,202	1,438,302	1,438,302

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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 4.5% rate increase and storm revenues assume a 4.5% rate increase for the billing cycle on or after December 15, 2014.

Sewer Operating Fund – Summary

	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources						
Beginning working cap	3,965,805	2,607,144	2,528,229	2,716,144	2,716,144	2,716,144
Revenues						
Charges for Services	4,317,316	4,422,922	4,511,000	4,582,200	4,582,200	4,582,200
Interest earnings	17,441	22,598	25,000	25,000	25,000	25,000
Miscellaneous	206,308	30,675	5,000	1,000	1,000	1,000
Loan Proceeds	354,885	1,913,187	-	500	500	500
Total Revenues	4,895,950	6,389,383	4,541,000	4,608,700	4,608,700	4,608,700
Total Resources	8,861,755	8,996,526	7,069,229	7,324,844	7,324,844	7,324,844
Uses						
Sewer Collections						
Personnel services	825,912	776,023	743,170	710,160	710,160	710,160
Materials and services	1,140,551	942,561	959,800	964,410	964,410	964,410
Debt service	379,366	2,282,093	449,270	676,494	676,494	676,494
Capital outlay	-	-	20,000	-	-	-
Interfund transfers	1,147,504	662,500	390,000	305,000	305,000	305,000
Contingency	-	-	250,000	334,910	334,910	334,910
Total Sewer Collections	3,493,333	4,663,177	2,812,240	2,990,974	2,990,974	2,990,974
Sewer Secondary						
Personnel services	218,397	185,451	176,520	178,360	178,360	178,360
Materials and services	342,711	297,133	328,210	421,760	421,760	422,660
Contingency	-	-	170,000	192,590	192,590	192,590
Total Sewer Secondary	573,918	482,584	674,730	792,710	792,710	793,610
Sewer Primary						
Personnel services	135,776	144,039	141,490	137,340	137,340	137,340
Materials and services	309,739	192,296	239,240	225,510	225,510	226,410
Total Sewer Primary	458,326	336,335	380,730	362,850	362,850	363,750
Sewer Pumps						
Personnel services	81,495	119,506	115,380	118,580	118,580	118,580
Materials and services	56,955	53,182	58,820	66,440	66,440	66,440
Contingency	-	-	34,000	37,000	37,000	37,000
Total Sewer Pumps	138,450	172,688	208,200	222,020	222,020	222,020
Sewer - Stormwater						
Personnel services	193,946	194,786	209,340	261,950	261,950	261,950
Materials and services	210,483	182,423	251,510	287,670	287,670	287,670
Contingency	-	-	100,000	109,920	109,920	109,920
Transfers	1,100,703	300,000	525,000	1,037,500	1,037,500	1,037,500
Total Sewer - Stormwater	1,505,133	677,209	1,085,850	1,697,040	1,697,040	1,697,040
Total uses	6,169,159	6,331,993	5,161,750	6,065,594	6,065,594	6,067,394
Net change in fund balance	(1,273,209)	57,390	(620,750)	(1,456,894)	(1,456,894)	(1,458,694)
Prior period adjustment	(85,452)	-	-	-	-	-
Ending fund balance	2,607,144	2,664,534	1,907,479	1,259,250	1,259,250	1,257,450

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Resources								
018	000	301000						
		Beginning working capital	3,965,805	2,607,144	2,528,229	2,716,144	2,716,144	2,716,144
		Revenues						
		Charges for Services						
018	000	381000						
		Storm drain revenue	673,274	738,987	810,000	810,000	810,000	810,000
018	000	382000						
		Secondary rev. Boise	384,074	350,748	320,000	277,000	277,000	277,000
018	000	384000						
		Sewer Service	2,975,500	3,155,264	3,290,000	3,400,000	3,400,000	3,400,000
018	000	385000						
		Sludge disposal charge	283,793	176,951	90,000	94,000	94,000	94,000
018	000	386000						
		Connection charge	675	972	1,000	1,200	1,200	1,200
		Total Charges for Services	4,317,316	4,422,922	4,511,000	4,582,200	4,582,200	4,582,200
018	000	346000						
		Interest earnings	17,441	22,598	25,000	25,000	25,000	25,000
		Miscellaneous						
018	000	354000						
		Miscellaneous revenue	(1,515)	30,675	5,000	1,000	1,000	1,000
018	000	362000						
		Engineering fees	207,822	-	-	-	-	-
		Total Miscellaneous	206,308	30,675	5,000	1,000	1,000	1,000
		Loan Proceeds						
018	000	387100						
		Sewer Lateral Loan repayments	-	-	-	500	500	500
018	000	333000						
		Loan proceeds	354,885	1,913,187	-	-	-	-
		Total Loan Proceeds	354,885	1,913,187	-	500	500	500
		Total Revenues	4,895,950	6,389,383	4,541,000	4,608,700	4,608,700	4,608,700
		Total Resources	8,861,755	8,996,526	7,069,229	7,324,844	7,324,844	7,324,844

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Uses								
Sewer collections								
Personnel services								
018	018	449100						
		Direct labor charge	825,912	776,023	743,170	710,160	710,160	710,160
		Total Personnel services	825,912	776,023	743,170	710,160	710,160	710,160
Materials and Services								
018	018	454000	58,876	21,205	15,000	10,000	10,000	10,000
		Attorney						
018	018	458000	1,179	258	500	-	-	-
		Telecommunication expense						
018	018	473000	6,434	6,639	-	-	-	-
		Miscellaneous						
018	018	490000	1,329	795	-	-	-	-
		Professional devel and convention						
018	018	501000	20,604	31,711	50,000	45,000	45,000	45,000
		Operating materials & supplies						
018	018	515000	44,380	37,500	37,500	37,500	37,500	37,500
		Internal maint expense						
018	018	530000	44,740	57,289	5,000	5,000	5,000	5,000
		Bad Debt Write-off						
018	018	531000	11,652	5,689	10,000	-	-	-
		Gasoline expense						
018	018	551000	294,654	315,526	329,000	340,000	340,000	340,000
		In lieu of franchise						
018	018	554000	77,262	478	50,000	76,100	76,100	76,100
		Contractual/consulting serv						
018	018	557000	-	-	10,000	10,000	10,000	10,000
		Sewer backup problems						
018	018	579100	579,442	465,471	452,800	440,810	440,810	440,810
		Indirect cost allocation						
		Total Materials and Services	1,140,551	942,561	959,800	964,410	964,410	964,410
Debt Service								
018	018	563000	183,986	296,989	362,167	402,665	402,665	402,665
		Principal expense						
018	018	569000	185,114	58,258	68,778	247,280	247,280	247,280
		Interest expense						
018	018	569100	10,265	14,589	18,324	26,549	26,549	26,549
		Fiscal agent						
018	018	569000	-	1,912,257	-	-	-	-
		Debt refinancing						
		Total Debt Service	379,366	2,282,093	449,270	676,494	676,494	676,494
Capital Outlay								
018	018	575000	-	-	20,000	-	-	-
		Equipment						
		Total Capital Outlay	-	-	20,000	-	-	-
018	018	692000	110,000	147,500	-	15,000	15,000	15,000
		Transfers - Equipment						
018	018	692000	230,500	515,000	350,000	250,000	250,000	250,000
		Transfers - Projects						
018	018	692000	807,004	-	-	-	-	-
		Transfers - SDC						
018	018	692000	-	-	40,000	40,000	40,000	40,000
		Transfer - Contingency Ops						
018	018	596000	-	-	250,000	334,910	334,910	334,910
		Contingency						
			1,147,504	662,500	640,000	639,910	639,910	639,910
		Total Sewer Collections	3,493,333	4,663,177	2,812,240	2,990,974	2,990,974	2,990,974

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15	
Sewer - Secondary									
Personnel services									
018	019	401000	Salary	214,834	214,743	194,160	203,800	203,800	203,800
018	019	409000	Overtime	18,058	15,543	16,880	17,760	17,760	17,760
018	019	411000	Standby	13,613	13,932	13,500	13,590	13,590	13,590
018	019	415000	SSI taxes	18,904	18,633	17,240	18,090	18,090	18,090
018	019	416000	Retirement	57,574	57,099	58,500	56,740	56,740	56,740
018	019	417000	Workers comp	4,397	4,231	4,460	4,920	4,920	4,920
018	019	418000	Medical benefits	52,459	61,241	56,640	57,310	57,310	57,310
018	019	419000	Disability/life ins	746	729	570	630	630	630
018	019	422000	Longevity	600	600	960	1,320	1,320	1,320
018	019	438000	VEBA	4,297	4,595	3,890	2,640	2,640	2,640
018	019	449100	Direct labor charge	25,054	28,467	29,450	27,250	27,250	27,250
018	019	449200	Direct labor charge	(193,343)	(235,475)	(220,570)	(226,650)	(226,650)	(226,650)
018	019	471000	PF health	1,205	1,113	840	960	960	960
Total Personnel services				218,397	185,451	176,520	178,360	178,360	178,360
Materials and Services									
018	019	454000	Attorney	147	233	-	-	-	-
018	019	455000	Insurance	20,726	20,270	22,270	26,820	26,820	26,820
018	019	457000	Office supplies	177	125	-	-	-	-
018	019	458000	Telecommunication expense	2,763	2,791	3,100	3,000	3,000	3,000
018	019	459000	Utilities	63,400	2,064	25,000	2,500	2,500	2,500
018	019	470000	Building expense	3,488	3,024	-	3,200	3,200	4,100
018	019	472000	Lab testing	30,051	29,199	25,000	25,500	25,500	25,500
018	019	473000	Miscellaneous	387	1,617	-	-	-	-
018	019	475000	NPDES permit fees	67,143	28,341	35,000	35,000	35,000	35,000
018	019	490000	Professional developments & conv	1,066	1,237	2,000	2,000	2,000	2,000
018	019	500000	Information services	4,163	3,525	3,500	3,500	3,500	3,500
018	019	501000	Operating materials	3,992	19,191	20,000	20,000	20,000	20,000
018	019	502000	Equipment expense	17,413	-	-	-	-	-
018	019	513000	Chemicals	-	-	-	500	500	500
018	019	515000	Internal maint expense	44,380	37,500	37,500	37,500	37,500	37,500
018	019	531000	Gasoline expense	-	-	2,500	1,250	1,250	1,250
018	019	534000	Electrical energy	13,076	100,353	90,000	100,000	100,000	100,000
018	019	553000	Landscaping maintenance	-	369	500	-	-	-
018	019	554000	Contractual/consulting serv	1,538	112	-	100,000	100,000	100,000
018	019	579100	Indirect cost allocation	68,800	47,182	61,840	60,990	60,990	60,990
Total Materials and Services				342,711	297,133	328,210	421,760	421,760	422,660
Capital Outlay									
018	019	575000	Equipment	12,811	-	-	-	-	-
Total Capital Outlay				12,811	-	-	-	-	-
018	019	596000	Contingency	-	-	170,000	192,590	192,590	192,590
				-	-	170,000	192,590	192,590	192,590
Total Sewer - Secondary				573,918	482,584	674,730	792,710	792,710	793,610

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Sewer - Primary								
Personnel services								
018	020	449100						
		Direct labor charge	135,776	144,039	141,490	137,340	137,340	137,340
		Total Personnel services	135,776	144,039	141,490	137,340	137,340	137,340
Materials and Services								
018	020	454000	147	237	5,000	1,000	1,000	1,000
		Attorney						
018	020	455000	20,726	20,250	22,250	26,790	26,790	26,790
		Insurance						
018	020	457000	272	115	250	250	250	250
		Office supplies						
018	020	458000	3,148	2,678	4,000	3,000	3,000	3,000
		Telephone expense						
018	020	459000	36,123	1,914	2,500	2,500	2,500	2,500
		Utilities						
018	020	470000	3,146	2,836	3,000	3,200	3,200	4,100
		Building expense						
018	020	472000	8,974	8,503	20,000	20,000	20,000	20,000
		Lab testing						
018	020	473000	387	-	1,000	-	-	-
		Miscellaneous						
018	020	490000	802	1,022	2,000	2,000	2,000	2,000
		Professional developments & con						
018	020	500000	3,946	4,226	3,500	3,500	3,500	3,500
		Information services						
018	020	501000	5,276	19,584	20,000	20,000	20,000	20,000
		Operating materials & supplies						
018	020	502000	19,381	208	-	-	-	-
		Equipment expense						
018	020	515000	29,580	25,000	25,000	25,000	25,000	25,000
		Internal maint expense						
018	020	527000	33,611	28,415	36,500	32,000	32,000	32,000
		Hypochlorite expense						
018	020	531000	-	-	-	1,250	1,250	1,250
		Gasoline expense						
018	020	534000	9,061	38,389	45,000	45,000	45,000	45,000
		Electrical energy						
018	020	553000	8	-	500	-	-	-
		Landscaping/maint						
018	020	554000	17,075	2,426	15,000	5,000	5,000	5,000
		Contractual/consulting						
018	020	579100	118,075	36,493	33,740	35,020	35,020	35,020
		Indirect cost allocation						
		Total Materials and Services	309,739	192,296	239,240	225,510	225,510	226,410
018	020	575000	12,811	-	-	-	-	-
		Equipment						
			12,811	-	-	-	-	-
018	020	692000	-	-	-	-	-	-
		Transfer						
			-	-	-	-	-	-
		Total Sewer - Primary	458,326	336,335	380,730	362,850	362,850	363,750

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2011-12	Actual 2012-13	Adopted 2013-14	Proposed 2014-15	Approved 2014-15	Adopted 2014-15
Sewer - Pumps								
Personnel services								
018	022	449100						
		Direct labor charge	81,495	119,506	115,380	118,580	118,580	118,580
		Total Personnel services	81,495	119,506	115,380	118,580	118,580	118,580
Materials and Services								
018	022	455000	1,190	-	-	-	-	-
018	022	458000	9,302	9,597	8,000	9,000	9,000	9,000
018	022	459000	8,462	7,767	10,000	8,500	8,500	8,500
018	022	490000	23	-	-	-	-	-
018	022	501000	366	14,202	25,000	30,000	30,000	30,000
018	022	502000	34,776	12,434	-	-	-	-
018	022	503000	-	-	-	-	-	-
018	022	531000	397	462	-	-	-	-
018	022	579100	2,439	8,720	15,820	18,940	18,940	18,940
		Total Materials and Services	56,955	53,182	58,820	66,440	66,440	66,440
018	022	575000	-	-	-	-	-	-
018	022	692000	-	-	-	-	-	-
018	022	596000	-	-	34,000	37,000	37,000	37,000
		Contingency	-	-	34,000	37,000	37,000	37,000
		Total Sewer - Pumps	138,450	172,688	208,200	222,020	222,020	222,020
Sewer - Stormwater								
Personnel services								
018	021	449100	193,946	194,786	209,340	261,950	261,950	261,950
		Total Personnel services	193,946	194,786	209,340	261,950	261,950	261,950
Materials and Services								
018	021	454000	-	-	-	2,500	2,500	2,500
018	021	458000	12	13	250	-	-	-
018	021	459000	-	-	-	700	700	700
018	021	501000	17,933	22,031	25,000	25,000	25,000	25,000
018	021	502000	2,904	-	-	-	-	-
018	021	515000	14,790	12,500	12,500	12,500	12,500	12,500
018	021	530000	7,357	4,340	2,000	2,000	2,000	2,000
018	021	534000	166	-	-	-	-	-
018	021	551000	66,539	73,899	81,000	81,000	81,000	81,000
018	021	554000	4,995	-	10,000	-	-	-
018	021	579100	95,788	69,641	120,760	163,970	163,970	163,970
		Total Materials and Services	210,483	182,423	251,510	287,670	287,670	287,670
018	021	581000	-	-	-	-	-	-
		Construction expense	-	-	-	-	-	-
018	021	692000	162,500	300,000	525,000	1,037,500	1,037,500	1,037,500
018	021	692000	938,203	-	-	-	-	-
018	021	596000	-	-	100,000	109,920	109,920	109,920
		Contingency	-	-	100,000	109,920	109,920	109,920
			1,100,703	300,000	625,000	1,147,420	1,147,420	1,147,420
		Total Sewer - Stormwater	1,505,133	677,209	1,085,850	1,697,040	1,697,040	1,697,040
		Total Sewer Fund expenditures	6,169,159	6,331,993	5,161,750	6,065,594	6,065,594	6,067,394
		Prior Period Adjustment	(85,452)					
		Unappropriated ending fund balance	2,607,144	2,664,534	1,907,479	1,259,250	1,259,250	1,257,450



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, 2014 are illustrated in the table below and are backed by either dedicated revenues in the enterprise funds or by full faith and credit of the City with the primary funding source from the applicable enterprise fund revenues.

Summary of Outstanding Debt As of June 30, 2014							
Debt Issue	Issued	Maturity Date	Original Amount	Interest Rate	Outstanding June 30, 2014	Debt Service FY 14-15*	Notes
Water Fund							
Capital One 2013 Note (Water Refunding)	2013	12/1/29	6,142,000	2.35%	5,907,000	501,502	Refunding of Water Bonds
<i>Subtotal Water Filtration Plant Debt</i>					<i>5,907,000</i>	<i>501,502</i>	
Sewer and Stormwater Fund							
Oregon Department of Environmental Quality (DEQ) - State Revolving Fund Loan R80160	1995	9/1/14	1,200,000	3%	41,044	41,659	Fund Storm Drain Projects
Capital One 2013 Note (Sewer Refunding)	2013	12/1/29	1,912,000	2.35%	1,777,000	173,197	Refunding of Sewer DEQ Loan R80161
Oregon Department of Environmental Quality (DEQ) - State Revolving Fund Loan R80162	Assumed closing for FY 14-15	5 - yr term	550,000	1.25%	550,000	80,310	Fund Wastewater Treatment Facilities Project
Oregon Department of Environmental Quality (DEQ) - State Revolving Fund Loan R80163	Assumed closing for FY 14-15	20 - yr term	Initial Authorization \$4,559,700, Estimated Utilization \$3,559,700	2.83% plus .5% fee	3,559,700	272,577	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	1,750,000	108,750	Fund Wastewater Treatment Facilities Project
<i>Subtotal Sewer and Stormwater Facilities Debt</i>					<i>7,677,744</i>	<i>676,493</i>	
City of St Helens Total Debt					<u>13,584,744</u>	<u>1,177,995</u>	

Debt Service Summary

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

Legal Debt Margin

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

Computation of Legal Debt Margin:	Real Market	Assessed
Certified Tax Roll Valuation (FY 13-14)	923,206,712	815,441,324
Source: Columbia County Assessor's Office		
<u>Debt Limit Rate</u>	3.00%	
<u>Debt Limit</u>	27,696,201	
<u>Less general bonded debt June 30, 2014</u>	-	
<u>Legal debt margin</u>	27,696,201	
<u>Total net debt applicable to the limit as a percent of debt limit</u>	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 2% to 3% 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 4.5% rate increase in December 2014 and 3% per year for each subsequent year
- Sewer rate revenues – assumes a 4.5% rate increase in December 2014 and 3% per year for each subsequent year
- Storm rate revenues – assumes a 4.5% rate increase in December 2014 and 3% per year for each subsequent year

Personnel Costs

- Anticipated cost of living increases of 2 to 2.8% annually,
- Increase in PERS retirement of 10% in FY 15-16 and 5% in FY 17-18,
- Increase in medical costs average 8% increase per year, and

Materials and services

- Overall increases projected at 2 to 3% per year

Debt Service

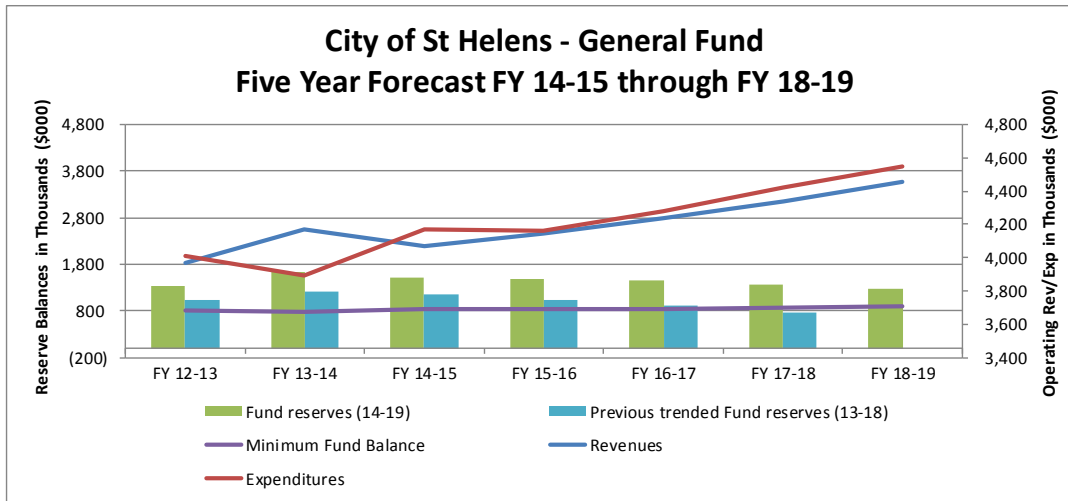
- Water Bonds – anticipate no new debt over this time horizon
- Sewer DEQ Loans – increases progressively each year from \$450,000 to \$738,600 over this period as a result of funding the completion of the I&I project

Capital Outlay

See five year CIP on page 125-126

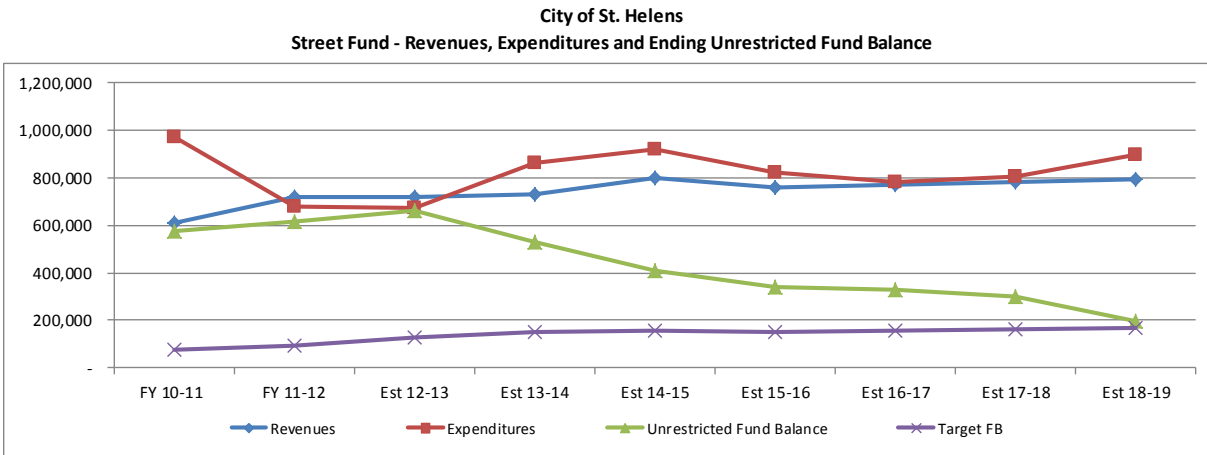
Five Year Forecasts - General Fund

Five Year Forecast Fiscal Year 2014-15 to 2018-19



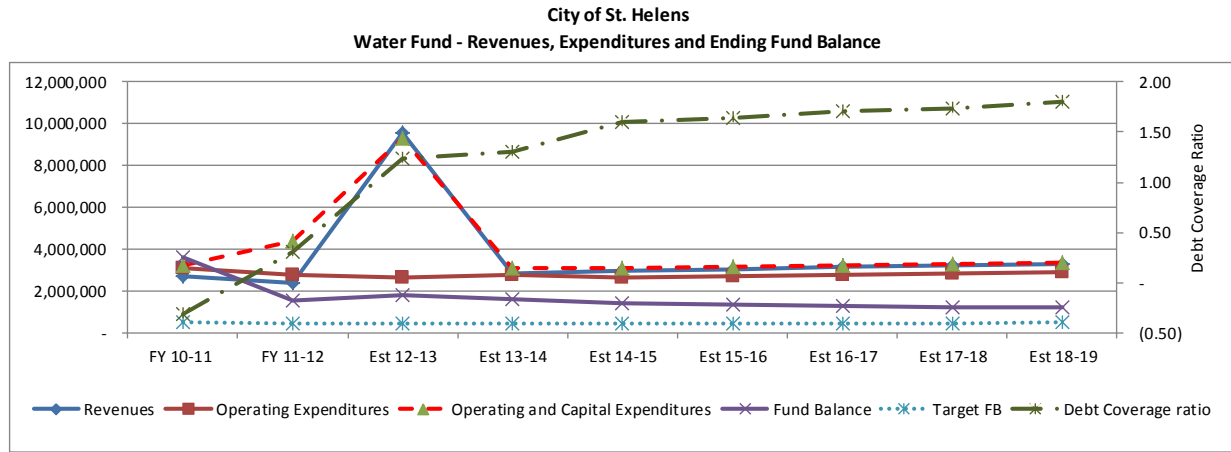
	Actual *	Forecast					
	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Revenues							
Property Taxes	1,502,083	1,504,900	1,535,200	1,565,910	1,597,230	1,637,160	1,686,270
Franchise Fees	1,377,207	1,433,000	1,467,540	1,511,560	1,556,910	1,603,620	1,651,730
Fines	241,721	204,000	207,000	207,000	207,000	207,000	207,000
Intergovernmental	381,187	395,000	406,520	400,390	409,540	418,970	428,700
Licenses & Permits	279,731	335,000	334,290	340,980	347,800	354,750	361,840
Other Revenues	172,050	290,380	104,550	105,340	106,270	107,320	108,390
Interest	11,203	10,000	10,000	10,150	10,300	10,450	10,610
Total Revenues	3,965,182	4,172,280	4,065,100	4,141,330	4,235,050	4,339,270	4,454,540
Expenditures							
Operating							
Admin (Council, Court, Planning)							
Council	52,898	54,410	64,410	64,840	65,410	66,100	66,810
Court	329,211	328,930	349,420	363,820	375,640	389,040	401,880
Planning	178,293	160,260	178,550	133,090	136,510	140,980	144,520
Building	172,642	158,780	200,420	210,290	215,710	222,540	228,430
Police	2,259,014	2,385,030	2,393,930	2,505,730	2,574,340	2,666,910	2,745,200
Library	492,617	527,030	544,200	566,550	581,020	600,630	617,410
Parks	270,068	228,530	233,250	243,880	251,030	258,400	265,970
Non-Departmental	217,645	46,850	209,770	76,350	77,970	79,570	81,220
Operating expenditures	3,972,387	3,889,820	4,173,950	4,164,550	4,277,630	4,424,170	4,551,440
Capital Outlay / Other							
Debt Service - Parks	36,610	-	-	-	-	-	-
Capital Outlay - other / transfer	1,800	-	-	-	-	-	-
Capital expenditures	38,410	-	-	-	-	-	-
Total Expenditures	4,010,797	3,889,820	4,173,950	4,164,550	4,277,630	4,424,170	4,551,440
Net income / (expenditures)	(45,615)	282,460	(108,850)	(23,220)	(42,580)	(84,900)	(96,900)
Beginning Fund Balance	1,261,754	1,349,621	1,632,081	1,523,231	1,500,011	1,457,431	1,372,531
Prior period adj - Revenue sharing	133,482	-	-	-	-	-	-
Ending Fund Balance	1,349,621	1,632,081	1,523,231	1,500,011	1,457,431	1,372,531	1,275,631
Minimum Reserve (20% of Operating)	794,477	777,964	834,790	832,910	855,526	884,834	910,288

Five Year Forecasts - Streets Fund



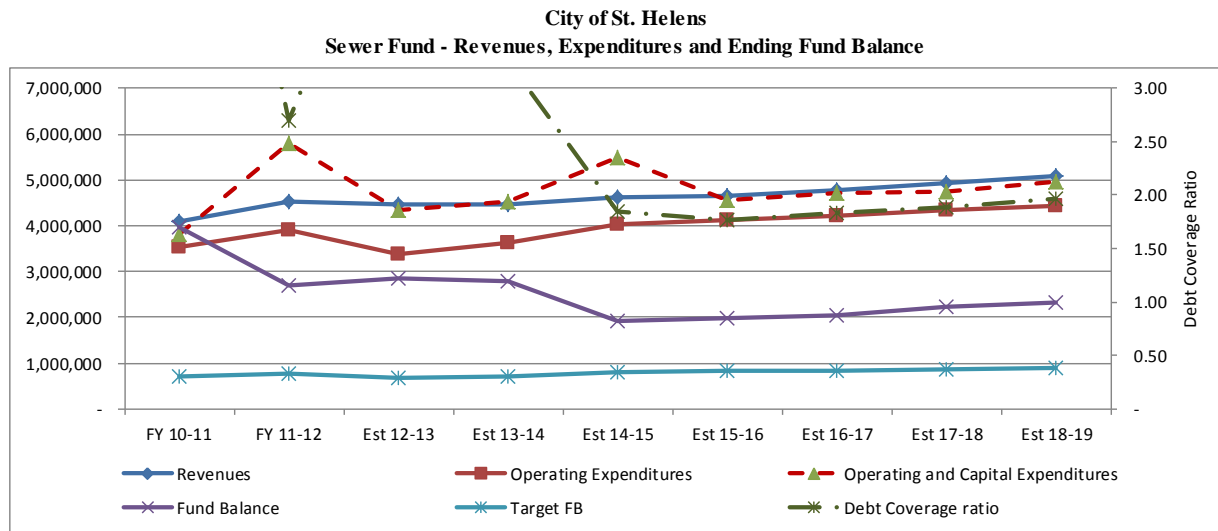
	FY 10-11	FY 11-12	Est 12-13	Est 13-14	Est 14-15	Est 15-16	Est 16-17	Est 17-18	Est 18-19
Revenues									
Motor vehicle tax	600,242	702,847	704,841	710,000	734,000	745,010	756,190	767,530	779,040
Interest	7,697	9,629	10,981	12,000	12,000	10,000	10,000	10,000	10,000
State Grants	-	-	-	-	50,000	-	-	-	-
Other Revenues	2,819	8,429	3,572	6,200	3,000	3,030	3,060	3,090	3,120
Total Revenues	610,758	720,905	719,394	728,200	799,000	758,040	769,250	780,620	792,160
Expenditures									
Personal Services	147,964	173,370	267,099	368,650	319,740	341,160	353,100	363,690	374,600
Materials and services	242,681	306,715	366,410	392,920	461,510	420,740	431,260	444,200	457,530
Capital outlay	582,009	200,000	38,750	100,000	137,500	62,500	-	-	62,500
Total Expenditures	972,654	680,085	672,259	861,570	918,750	824,400	784,360	807,890	894,630
Ending Fund Balance	574,220	615,040	662,175	528,805	409,055	342,695	327,585	300,315	197,845

Five Year Forecasts - Water Fund



Revenue Slope - Water	12.0%	15.5%	15.0%	4.5%	4.5%	3.0%	3.0%	3.0%	3.0%
	FY 10-11	FY 11-12	FY 12-13	Est 13-14	Est 14-15	Est 15-16	Est 16-17	Est 17-18	Est 18-19
Revenues									
Water fees	2,172,312	2,296,666	2,662,821	2,800,000	2,900,000	2,987,000	3,076,610	3,168,908	3,263,976
Interest	26,422	15,839	17,611	18,000	18,000	20,379	21,860	22,722	25,448
Water Shed Logging	481,588	-	689,657	-	-	-	-	-	-
Other Financing	-	-	6,142,000	-	-	-	-	-	-
Other Revenues	37,719	75,278	35,212	29,000	29,000	29,625	30,264	30,916	31,583
Total Revenues	2,718,041	2,387,783	9,547,301	2,847,000	2,947,000	3,037,004	3,128,734	3,222,546	3,321,007
Expenditures									
Personal Services	1,434,703	1,008,665	892,645	895,310	930,400	972,420	1,003,650	1,046,510	1,079,830
Materials and services	819,128	983,743	888,605	1,023,440	925,700	944,210	967,830	992,030	1,016,830
Watershed Logging	147,078	21,642	53,648	45,000	-	-	-	-	-
Franchise Fees	152,062	227,855	266,300	280,000	290,000	298,700	307,700	316,900	326,400
Debt Service	545,093	541,843	543,343	498,596	501,502	502,760	498,842	499,748	499,430
Capital Outlay	111,633	1,627,454	6,653,368	324,900	465,000	417,000	417,000	417,000	420,000
Total Expenditures	3,209,696	4,411,202	9,297,909	3,067,246	3,112,602	3,135,090	3,195,022	3,272,188	3,342,490
Ending Fund Balance	3,592,148	1,568,729	1,818,121	1,597,875	1,432,273	1,334,186	1,267,898	1,218,257	1,196,774

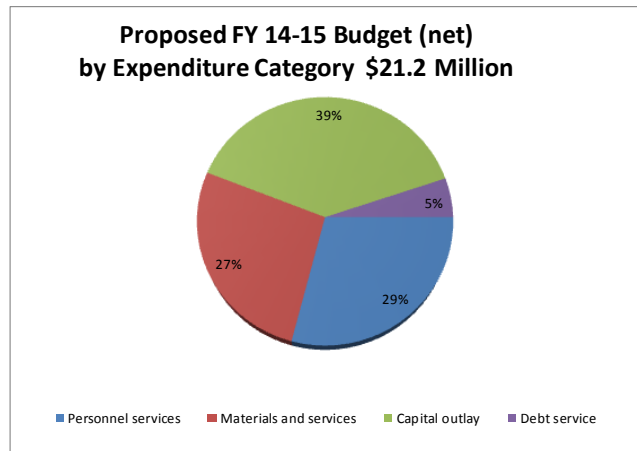
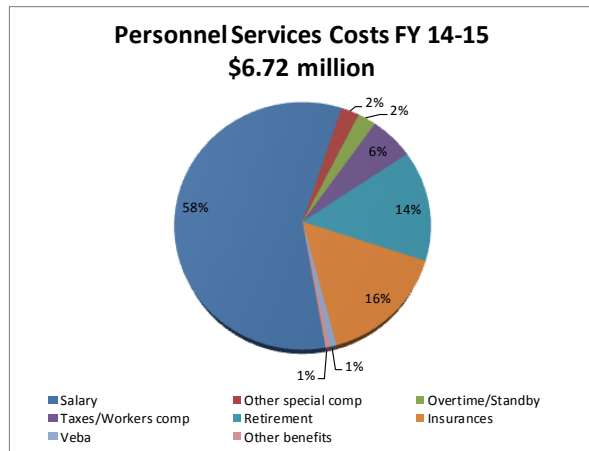
Five Year Forecasts - Sewer Fund



Revenue Slope - Sewer	7.6%	7.5%	4.5%	4.5%	3.0%	3.0%	3.0%	3.0%	
Revenue Slope - Storm	9.5%	9.5%	4.5%	4.5%	3.0%	3.0%	3.0%	3.0%	
	FY 10-11	FY 11-12	FY 12-13	Est 13-14	Est 14-15	Est 15-16	Est 16-17	Est 17-18	Est 18-19
Revenues									
Sewer/Storm Fees	3,966,224	4,316,641	4,421,951	4,440,890	4,572,590	4,618,766	4,756,069	4,897,849	5,042,707
Interest	24,698	17,441	22,598	25,000	27,132	18,215	19,048	19,707	21,409
Connection	1,205	675	972	1,000	640	700	800	800	800
Other Revenues	101,575	206,308	31,862	5,000	5,000	5,000	5,000	5,000	5,000
Total Revenues	4,093,702	4,541,065	4,477,382	4,471,890	4,605,362	4,642,681	4,780,917	4,923,356	5,069,917
Expenditures									
Collections	1,607,836	1,671,809	1,409,306	1,388,880	1,424,950	1,476,120	1,518,710	1,569,250	1,609,350
Secondary	813,667	561,108	483,001	508,040	520,170	536,870	551,650	568,430	581,870
Primary	518,764	445,515	336,829	383,250	392,490	405,270	416,480	429,290	439,530
Pumps	-	138,450	175,770	176,160	180,970	187,910	193,490	200,280	205,640
Storm	294,560	337,891	306,486	383,600	397,630	408,910	423,730	436,000	449,670
Franchise Fees	228,919	361,193	389,425	403,089	420,819	436,763	449,866	463,363	477,264
Debt Service	83,319	379,366	264,996	376,920	686,019	671,497	668,562	666,549	664,444
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	530,000
Total Expenditures	3,801,697	5,814,273	4,328,313	4,514,939	5,497,048	4,559,340	4,714,988	4,753,162	4,957,768
Prior period		(85,453)							
Ending Unrestricted Func	3,965,805	2,607,144	2,756,213	2,713,165	1,821,478	1,904,819	1,970,747	2,140,942	2,253,091



Personnel Services Costs



	<u>FY 14-15</u>	<u>FY 13-14</u>	<u>Variance</u>
Personal Services Costs - By Expenditures			
Salaries and wages			
Salary	3,886,720	3,800,960	85,760
Other special comp	159,110	159,630	(520)
Overtime/Standby	160,350	152,400	7,950
Total salaries and wages	4,206,180	4,112,990	93,190
Taxes/Workers comp	385,690	374,090	11,600
Retirement	974,590	1,040,650	(66,060)
Insurances	1,060,540	1,051,190	9,350
Veba	54,740	73,760	(19,020)
Other benefits	36,020	30,210	5,810
Total benefits	2,511,580	2,569,900	(58,320)
Total personal services	6,717,760	6,682,890	34,870

	<u>FY 14-15</u>	<u>FY 13-14</u>	<u>Variance</u>
Total Approved Budget - By Expenditures			
Personnel services	6,717,760	6,682,920	34,840
Materials and services	4,318,360	4,022,134	296,226
Capital outlay	9,002,250	6,969,360	2,032,890
Debt service	1,179,494	993,950	185,544
Net Budget	21,217,864	18,668,364	2,549,500
Internal Services	1,878,180	1,765,930	112,250
Transfers	5,160,263	1,747,781	3,412,482
Contingencies	2,489,502	3,013,689	(524,187)
Unappropriated reserves	6,317,940	8,286,265	(1,968,325)
Total Requirements	37,063,749	33,482,029	3,581,720

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	-	-	-	-	-	15,000	15,000	33,770	-	-	-
City Recorder	1.00	Communications Officer	-	-	30,720	-	-	-	11,520	-	-	-	-
	4.00		-	-	30,720	-	-	15,000	26,520	33,770	-	-	-
Courts	1.00	Court Clerk	-	84,540	-	-	-	-	-	-	-	-	-
Courts	1.00	Legal Assistant	-	80,110	-	-	-	-	-	-	-	-	-
	2.00		-	164,650	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	1,140	-	106,710	1,140	-	-
Planning	1.00	City Planner	-	-	69,270	3,200	-	3,200	-	10,130	-	-	-
	2.00		-	-	69,270	3,200	-	4,340	-	116,840	1,140	-	-
City Council	1.00	Mayor	6,470	-	-	-	-	-	-	-	-	-	-
City Council	1.00	Council President	6,470	-	-	-	-	-	-	-	-	-	-
City Council	3.00	Councilor	19,410	-	-	-	-	-	-	-	-	-	-
	5.00		32,350	-	-	-	-	-	-	-	-	-	-
Library	1.00	Library Director	-	-	-	-	130,010	-	-	-	-	-	-
Library	2.00	Librarian I	-	-	-	-	132,780	-	-	-	-	-	22,640
Library	1.00	Librarian Tech II	-	-	-	-	76,110	-	-	-	-	-	-
Library	1.29	PT Library Assistant	-	-	-	-	38,560	-	-	-	-	-	10,300
	5.29		-	-	-	-	377,460	-	-	-	-	-	32,940
Police	1.00	Chief of Police	-	-	-	166,120	-	-	-	-	-	-	-
Police	4.00	Sergeant	-	-	-	576,190	-	-	-	-	-	-	-
Police	11.00	Patrolman	-	-	-	1,148,640	-	-	-	-	-	-	-
Police	1.00	Police Records Specialist	-	-	-	74,250	-	-	-	-	-	-	-
	17.00		-	-	-	1,965,200	-	-	-	-	-	-	-
Engineering	1.00	Eng Tech II / Lat.Prc	-	-	-	-	-	-	-	-	-	-	-
Engineering	1.00	Civil Engr/Suprv	-	-	-	-	-	380	-	-	17,650	760	-
Engineering	0.25	Engineering Tech II	-	-	-	-	-	-	-	-	4,410	-	-
Engineering	1.00	Construction Inspector	-	-	-	-	-	-	-	-	10,500	-	-
	3.25		-	-	-	-	-	380	-	-	32,560	760	-
Operations	1.00	PW Supervisor	-	-	-	-	-	470	-	-	28,250	780	-
Operations	1.00	Parks Field Supervisor	-	-	-	-	-	43,600	-	-	21,800	-	-
Operations	1.00	PW Field Supr/safety	-	-	-	-	-	-	-	-	12,050	-	-
Operations	1.00	PW Office Assitant	-	-	-	-	-	-	-	-	-	-	-
Operations	1.00	Collection Operator	-	-	-	-	-	-	-	-	8,990	-	-
Operations	1.00	Parks Specialist	-	-	-	-	-	39,810	-	-	24,890	-	-
Operations	1.00	Utility Plumber	-	-	-	-	-	-	-	-	-	-	-
Operations	1.00	Utility Craftsman	-	-	-	-	-	-	-	-	42,200	-	-
Operations	1.00	Water System Operator	-	-	-	-	-	-	-	-	-	-	-
Operations	5.00	Utility II	-	-	-	-	-	-	-	-	96,680	-	-
Operations	4.00	Utility I	-	-	-	-	-	-	-	-	51,180	-	-
Operations	1.50	Seasonal PT	-	-	-	-	-	-	-	-	-	-	-
	19.50		-	-	-	-	-	83,880	-	-	286,040	780	-
Ops - Fleet	2.00	Mechanic II	-	-	-	-	-	-	-	-	-	193,920	-
	2.00		-	-	-	-	-	-	-	-	-	193,920	-
Ops - WFF	1.00	Water treatment Operator	-	-	-	-	-	-	-	-	-	-	-
Ops - WFF	1.00	Water Filtration Opr	-	-	-	-	-	-	-	-	-	-	-
	2.00		-	-	-	-	-	-	-	-	-	-	-
WWTP	1.00	WWTP Superintendent	-	-	-	-	-	-	-	-	-	-	-
WWTP	1.00	WWTP Operator IV	-	-	-	-	-	-	-	-	-	-	-
WWTP	1.00	WWTP Operator III	-	-	-	-	-	-	-	-	-	-	-
	3.00		-	-	-	-	-	-	-	-	-	-	-
	71.04		32,350	164,650	99,990	1,968,400	377,460	103,600	26,520	150,610	319,740	195,460	32,940

Schedule continued on next page

Staffing Complement

Divisions	FTE	Position / Job Title	IS Administrative Services			IS - PW Admin	PW Engr	Water Fund		Sewer/Storm Fund					Total	
			Admin	Recorder	Finance			Oper	WFP	Coll.	Pumps	Second	Primary	Storm		
Administration	1.00	City Administrator	162,490	-	-	-	-	-	-	-	-	-	-	-	-	162,490
	1.00		162,490	-	-	-	-	-	-	-	-	-	-	-	-	162,490
City Recorder	1.00	City Recorder	-	113,220	-	-	-	-	-	-	-	-	-	-	-	113,220
City Recorder	1.00	Administrative Assistant	-	90,650	-	-	-	-	-	-	-	-	-	-	-	90,650
City Recorder	1.00	Admin Secretary	-	7,500	-	-	3,750	-	-	-	-	-	-	-	-	75,020
City Recorder	1.00	Communications Officer	-	11,530	19,200	-	3,840	-	-	-	-	-	-	-	-	76,810
	4.00		-	222,900	19,200	-	7,590	-	-	-	-	-	-	-	-	355,700
Courts	1.00	Court Clerk	-	-	-	-	-	-	-	-	-	-	-	-	-	84,540
Courts	1.00	Legal Assistant	-	-	-	-	-	-	-	-	-	-	-	-	-	80,110
	2.00		-	-	-	-	-	-	-	-	-	-	-	-	-	164,650
Finance	1.00	Finance Director	-	-	144,570	-	-	-	-	-	-	-	-	-	-	144,570
Finance	1.00	Accounting Tech	-	-	93,770	-	-	-	-	-	-	-	-	-	-	93,770
Finance	1.00	Finance/Admin	-	-	80,160	-	-	-	-	-	-	-	-	-	-	80,160
Finance	2.00	Utility Billing Specialist	-	-	155,990	-	-	-	-	-	-	-	-	-	-	155,990
	5.00		-	-	474,490	-	-	-	-	-	-	-	-	-	-	474,490
Building	1.00	Building Official	-	-	-	-	-	1,140	-	1,140	-	-	-	-	2,850	114,120
Planning	1.00	City Planner	2,130	-	-	-	18,650	-	-	-	-	-	-	-	-	106,580
	2.00		2,130	-	-	-	18,650	1,140	-	1,140	-	-	-	2,850	-	220,700
City Council	1.00	Mayor	-	-	-	-	-	-	-	-	-	-	-	-	-	6,470
City Council	1.00	Council President	-	-	-	-	-	-	-	-	-	-	-	-	-	6,470
City Council	3.00	Councilor	-	-	-	-	-	-	-	-	-	-	-	-	-	19,410
	5.00		-	-	-	-	-	-	-	-	-	-	-	-	-	32,350
Library	1.00	Library Director	-	-	-	-	-	-	-	-	-	-	-	-	-	130,010
Library	2.00	Librarian I	-	-	-	-	-	-	-	-	-	-	-	-	-	155,420
Library	1.00	Librarian Tech II	-	-	-	-	-	-	-	-	-	-	-	-	-	76,110
Library	1.29	PT Library Assistant	-	-	-	-	-	-	-	-	-	-	-	-	-	48,860
	5.29		-	-	-	-	-	-	-	-	-	-	-	-	-	410,400
Police	1.00	Chief of Police	-	-	-	-	-	-	-	-	-	-	-	-	-	166,120
Police	4.00	Sergeant	-	-	-	-	-	-	-	-	-	-	-	-	-	576,190
Police	11.00	Patrolman	-	-	-	-	-	54,510	-	21,800	-	14,170	13,080	5,450	-	1,257,650
Police	1.00	Police Records Specialist	-	-	-	-	-	-	-	-	-	-	-	-	-	74,250
	17.00		-	-	-	-	-	54,510	-	21,800	-	14,170	13,080	5,450	-	2,074,210
Engineering	1.00	Eng Tech II / Lat.Prc	-	-	-	-	-	-	-	45,780	-	-	-	-	45,780	91,560
Engineering	1.00	Civil Engr/Suprv	-	-	-	-	-	36,580	760	38,190	380	6,430	6,050	18,910	-	126,090
Engineering	0.25	Engineering Tech II	-	-	-	-	-	4,400	-	4,400	-	-	-	-	4,400	17,610
Engineering	1.00	Construction Inspector	-	-	-	-	-	31,510	-	36,730	-	-	-	-	26,250	104,990
	3.25		-	-	-	-	-	72,490	760	125,100	380	6,430	6,050	95,340	-	340,250
Operations	1.00	PW Supervisor	-	-	-	-	-	57,140	780	43,410	470	780	470	22,660	-	155,210
Operations	1.00	Parks Field Supervisor	-	-	-	-	-	21,800	-	21,790	-	-	-	-	-	108,990
Operations	1.00	PW Field Supr/safety	-	-	-	-	-	45,170	-	33,120	-	-	-	-	30,110	120,450
Operations	1.00	PW Office Assitant	-	-	-	-	-	35,970	-	25,160	-	-	-	-	10,790	71,920
Operations	1.00	Collection Operator	-	-	-	-	-	13,480	-	44,940	-	-	-	-	22,470	89,880
Operations	1.00	Parks Specialist	-	-	-	-	-	14,930	-	19,910	-	-	-	-	-	99,540
Operations	1.00	Utility Plumber	-	-	-	-	-	71,810	-	23,930	-	-	-	-	-	95,740
Operations	1.00	Utility Craftsman	-	-	-	-	-	21,100	-	21,100	-	-	-	-	-	84,400
Operations	1.00	Water System Operator	-	-	-	-	-	44,540	-	44,540	-	-	-	-	-	89,080
Operations	5.00	Utility II	-	-	-	-	-	149,290	-	153,640	-	-	-	-	30,220	429,830
Operations	4.00	Utility I	-	-	-	-	-	75,150	-	114,060	4,410	5,870	4,410	42,060	-	297,140
Operations	1.50	Seasonal PT	-	-	-	-	-	16,560	-	16,520	-	-	-	-	-	33,080
	19.50		-	-	-	-	-	566,940	780	562,120	4,880	6,850	4,880	158,310	-	1,675,260
Ops - Fleet	2.00	Mechanic II	-	-	-	-	-	-	-	-	-	-	-	-	-	193,920
	2.00		-	-	-	-	-	-	-	-	-	-	-	-	-	193,920
Ops - WFF	1.00	Water treatment Operator	-	-	-	-	-	-	124,030	-	-	-	-	-	-	124,030
Ops - WFF	1.00	Water Filtration Opr	-	-	-	-	-	-	109,750	-	-	-	-	-	-	109,750
	2.00		-	-	-	-	-	-	233,780	-	-	-	-	-	-	233,780
WWTP	1.00	WWTP Superintendent	-	-	-	-	-	-	-	-	43,450	57,950	43,460	-	-	144,860
WWTP	1.00	WWTP Operator IV	-	-	-	-	-	-	-	-	36,510	48,690	36,510	-	-	121,710
WWTP	1.00	WWTP Operator III	-	-	-	-	-	-	-	-	33,360	44,470	33,360	-	-	111,190
	3.00		-	-	-	-	-	-	-	-	113,320	151,110	113,330	-	-	377,760
	71.04		164,620	222,900	493,690	-	26,240	695,080	235,320	710,160	118,580	178,360	137,340	261,950	-	6,715,960

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Compensation Plan FY 2014-15

Position	BU	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Grade
		Monthly Salary Range						
Summer Labor	** NA	\$0	\$0	\$1,647	\$1,733	\$1,820		0
Library Assistant	** AFSCME	\$2,055	\$2,158	\$2,265	\$2,379	\$2,498		0
Secretarial/Clerical	** AFSCME	\$2,478	\$2,602	\$2,732	\$2,868	\$3,012		0
Library Tech. I	AFSCME	\$2,859	\$3,001	\$3,151	\$3,307	\$3,472		1
Parks Utility I	AFSCME	\$3,013	\$3,163	\$3,322	\$3,490	\$3,661		2
Receptionist/Utility Billing Specialist	AFSCME	\$3,013	\$3,163	\$3,322	\$3,490	\$3,661		2
Utility Billing Specialist	AFSCME	\$3,013	\$3,163	\$3,322	\$3,490	\$3,661		2
Office Assistant	AFSCME	\$3,013	\$3,163	\$3,322	\$3,490	\$3,661		2
Utility Worker I	AFSCME	\$3,013	\$3,163	\$3,322	\$3,490	\$3,661		2
Library Tech. II	AFSCME	\$3,013	\$3,163	\$3,322	\$3,490	\$3,661		2
Police Records Specialist (New)	SHPA	\$2,659	\$2,813	\$2,971	\$3,138	\$3,322	\$3,508	3
Legal Assistant	AFSCME	\$3,058	\$3,221	\$3,385	\$3,548	\$3,713		4
Police Records Specialist (Current)	SHPA	\$2,752	\$2,911	\$3,075	\$3,248	\$3,438	\$3,631	5
Bldg/Admin Secretary	AFSCME	\$3,179	\$3,339	\$3,508	\$3,742	\$3,866		6
Planning Secretary	AFSCME	\$3,179	\$3,339	\$3,508	\$3,742	\$3,866		6
Municipal Court Clerk	AFSCME	\$3,179	\$3,339	\$3,508	\$3,742	\$3,866		6
Public Works Office Assistant	AFSCME	\$3,179	\$3,339	\$3,508	\$3,742	\$3,866		6
WWTP Operator I	AFSCME	\$3,179	\$3,339	\$3,508	\$3,742	\$3,866		6
Code Enforcement Officer	SHPA	\$2,848	\$3,052	\$3,258	\$3,461	\$3,663	\$3,869	7
Accounting Assistant	Non-Rep	\$3,436	\$3,605	\$3,784	\$3,975	\$4,171		8
Administrative Assistant	Non-Rep	\$3,436	\$3,605	\$3,784	\$3,975	\$4,171		8
Parks Utility II	AFSCME	\$3,539	\$3,715	\$3,903	\$4,097	\$4,301		9
Utility Worker II	AFSCME	\$3,539	\$3,715	\$3,903	\$4,097	\$4,301		9
Librarian I	** AFSCME	\$3,716	\$4,019	\$4,139	\$4,264	\$4,392		10
Communications Officer	AFSCME	\$3,614	\$3,793	\$3,982	\$4,181	\$4,392		10
Parks Specialist	AFSCME	\$3,737	\$3,921	\$4,117	\$4,323	\$4,539		11
Collections System Operator	AFSCME	\$3,737	\$3,921	\$4,117	\$4,323	\$4,539		11
Mechanic II	AFSCME	\$3,737	\$3,921	\$4,117	\$4,323	\$4,539		11
Utility Craftsman	AFSCME	\$3,737	\$3,921	\$4,117	\$4,323	\$4,539		11
Utility Plumber	AFSCME	\$3,737	\$3,921	\$4,117	\$4,323	\$4,539		11
WWTP Operator II	AFSCME	\$3,737	\$3,921	\$4,117	\$4,323	\$4,539		11
Water Systems Operator	AFSCME	\$3,737	\$3,921	\$4,117	\$4,323	\$4,539		11
Water System Filtration Operator	AFSCME	\$3,737	\$3,921	\$4,117	\$4,323	\$4,539		11
Accounting Tech.	Non-Rep	\$4,019	\$4,216	\$4,427	\$4,648	\$4,879		12
Engineering Tech. I	AFSCME	\$3,996	\$4,191	\$4,401	\$4,621	\$4,851		12
Water Treatment Operator	AFSCME	\$4,109	\$4,330	\$4,551	\$4,771	\$4,992		13
Patrolmen	SHPA	\$3,531	\$3,787	\$4,004	\$4,288	\$4,600	\$4,751	13
WWTP Operator III	AFSCME	\$4,212	\$4,424	\$4,644	\$4,878	\$5,120		14
Detective	SHPA	\$0	\$0	\$0	\$0	\$4,987	\$0	15
Engineering Tech. II	AFSCME	\$4,443	\$4,665	\$4,897	\$5,144	\$5,401		16
PW Construction Inspector	AFSCME	\$4,443	\$4,665	\$4,897	\$5,144	\$5,401		16
Field Supervisor/Safety Coordinator	Non-Rep	\$4,578	\$4,793	\$5,019	\$5,259	\$5,505		17
Water Treatment Ops Supervisor	Non-Rep	\$4,578	\$4,793	\$5,019	\$5,259	\$5,505		17
WWTP Operator IV	Non-Rep	\$4,616	\$4,847	\$5,088	\$5,344	\$5,610		18
City Recorder	Non-Rep Mgmt	\$5,083	\$5,337	\$5,601	\$5,876	\$6,168		19
City Planner	Non-Rep Mgmt	\$5,083	\$5,337	\$5,601	\$5,876	\$6,168		19
Sergeant	Non-Rep Mgmt	\$0	\$0	\$0	\$0	\$6,168		19
WWTP Superintendent	Non-Rep Mgmt	\$5,400	\$5,675	\$5,960	\$6,256	\$6,573		20
Engineering Supervisor	Non-Rep Mgmt	\$5,400	\$5,675	\$5,960	\$6,256	\$6,573		20
Public Works Supervisor	Non-Rep Mgmt	\$5,400	\$5,675	\$5,960	\$6,256	\$6,573		20
Building Official	Non-Rep Mgmt	\$5,400	\$5,675	\$5,960	\$6,256	\$6,573		20
Library Director	Non-Rep Mgmt	\$5,943	\$6,241	\$6,521	\$6,864	\$7,223		21
Lieutenant	Non-Rep Mgmt	\$6,123	\$6,428	\$6,749	\$7,086	\$7,442		22
Finance Director	Non-Rep Mgmt	\$6,615	\$6,945	\$7,292	\$7,659	\$8,039		23
Chief of Police	Non-Rep Mgmt	\$6,814	\$7,153	\$7,512	\$7,888	\$8,282		24
Public Works Director	Non-Rep Mgmt	\$6,983	\$7,329	\$7,698	\$8,081	\$8,484		25
City Administrator	Non-Rep Mgmt	\$7,681	\$7,959	\$8,466	\$8,888	\$9,332		26

** 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	
001	110	692000	1,800	009	210	392000	LSTA Grant Residual
001	110	692000	25,000	009	305	392000	General Fund Equipment reserve
001	110	692000	94,000	009	305	392000	Police Vehicle
001	110	692000	22,000	009	305	392000	Lawn Mower
001	110	692000	20,000	009	305	392000	Phone System
001	110	692000	16,400	012	108	392000	Full Court
001	110	692000	15,000	012	108	392000	Full Case
008	008	692000	19,000	001	110	392000	Repayment of supplemental budget loan
010	301	692000	500,000	009	209	392000	Interfund Loan - Economic Development
010	303	692000	500,000	009	209	392000	Interfund Loan - Economic Development
011	011	692000	137,500	010	305	392000	Street Sweeper
012	108	692000	2,063	009	206	392000	PEG Access Equipment
017	017	692000	450,000	010	303	392000	Water Projects
017	017	692000	15,000	010	305	392000	Phone System
017	517	692000	2,000,000	009	209	392000	Purchase property - Veneer
018	018	692000	40,000	009	403	392000	Contingency for PW Operations
018	018	692000	15,000	010	305	392000	Phone System
018	018	692000	250,000	010	303	392000	Sewer Projects
018	021	692000	137,500	010	305	392000	Street Sweeper
018	021	692000	900,000	010	304	392000	Storm water Project
			5,160,263				

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)	162,490						162,490	1.00
City Recorder (012-102)	355,700	106,010					249,690	4.00
Planning and Building (001-104/105)	220,700	193,650	1,140	-	1,140	3,990	20,780	2.00
Finance (012-106)	474,490						474,490	5.00
Municipal Court (001-103)	164,650	164,650	-	-	-	-	-	2.00
Library	410,400	377,460	-	32,940	-	-	-	5.29
Police	2,074,210	1,965,200	-	-	54,510	54,500	-	17.00
Public Works								
Engineering	340,250	380	32,560	-	73,250	233,300	760	4.00
Operations	1,675,260	83,880	286,040	-	567,720	736,840	780	19.50
Fleet	193,920	-	-	-	-	-	193,920	2.00
Water Filtration Facility	233,780	-	-	-	233,780	-	-	2.00
Wastewater Treatment Plant	377,760					377,760		3.00
Total Direct Labor	6,715,960	2,923,580	319,740	32,940	930,400	1,406,390	1,102,910	71.79
Indirect Cost Allocation								
City Council	64,410	14,638	6,264	-	17,284	25,144	1,080	
Administrative Services								
City Administrator	245,080	55,696	23,833	-	4,110	65,767	95,674	
City Recorder	277,850	63,143	27,020	-	74,560	108,467	4,660	
Finance	652,840	74,181	31,743	-	220,569	320,873	5,474	
City Hall	92,550	33,641	4,991	-	18,485	34,856	577	
Public Works - Administration								
Engineering	54,910	51	5,111	-	11,126	38,521	101	
Operations	215,390	8,870	35,147	-	75,088	96,230	55	
Total Indirect Cost Allocation	1,603,030	250,220	134,109	-	421,222	689,858	107,621	-

Glossary

Accrual Basis

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

Actual

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

Administration

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

Adopted Budget

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

Appropriations

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

Approved Budget

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

Assessed Value

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

Assets

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

Audit

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

Balanced Budget

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

Balance Sheet

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

Beginning Working Capital

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

Bond

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

Budget

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

Budget Calendar

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

Budget Committee

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

Budget Document

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

Budget Message

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

Budget Officer

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

Budget Resolution

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

Budgetary Basis

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

Capital Improvement Project

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

Capital Outlay

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

Capital Projects

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

CDBG

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

Contingency

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

Contracted Services

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

Council Expense

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

Debt Ratio

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

Debt Service

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

Department

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

Depreciation

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

Employee Benefits

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

Ending Balance

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

Enterprise Fund

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

Expenditures

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

Fees

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

Fiscal Management

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

Financial Year

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

Fixed Assets

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

Fleet Maintenance

Cost of maintenance and repairs to city-owned vehicles.

Franchise Fee

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

FTE

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

Fund

A fiscal and accounting entity with balancing revenues and appropriations.

Fund Balance

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

Funding

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

GASB (Governmental Accounting Standards Board)

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

General Fund

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

GIS

Geographic Information Services

Grant

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

Indicators

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

Indirect Charges

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

Indirect Cost Allocation

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

Infrastructure

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

Insurance

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

Interfund Transfers

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

Intergovernmental Revenues

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

Janitorial Services & Supplies

Building custodial services and supplies.

Jury/Witness Fees

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

Levy

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

L.I.D. (Local Improvement District)

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

Local Budget Law

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

Materials and Services

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

Miscellaneous (Revenue)

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

Mission

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

Municipal Memberships

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

Net Assets

The equity associated with general government less liabilities.

Non-Operating Budget

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

Objective

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

ODOT

Refers to the Oregon Department of Transportation.

Operating Budget

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

Operating Revenue

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

Ordinance

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

Outstanding Debt

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

PERS

Refers to the Public Employment Retirement System.

Personnel Services

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

Program

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

Projection

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

Property Tax

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

Proposed Budget

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

Real Market Value

The estimated value of property if sold.

Reserve

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

Resolution

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

Resources

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

Revenue

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

Special Assessments

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

Storm Water

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

System Development Charges (SDCs)

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

Taxes

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

Tax Levy

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

Tax Rate

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

Tax Revenue

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

Telecommunication

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

Transfers

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

Unappropriated Fund Balance

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

User Fees

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

Working Capital

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

WFF or WTP

Water Filtration Facility, aka Water Treatment Plant.

WWTP

Waste Water Treatment Plant.



**2013-14
Adopted Budget Resolutions**

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Columbia County Assessor

230 Strand St, Saint Helens, OR 97051 □ Phone: (503) 397-2240 □ Fax: (503) 397-5153 □ Website: www.co.columbia.or.us

Date: 6/26/14

District: City of St. Helens

This is to acknowledge receipt of your LB-50, UR-50 or ED-50 and Resolution, documented on 6/26/14. The 30 day period for review and possible appeal of the tax levy pursuant to ORS 294.485 expires on 7/26/14.

Everything seems to be in order and I have forwarded one complete set to the Department of Revenue.

When I have completed my worksheet on values and tax revenues, I will send you a copy.

Sincerely,

Sue Martin
Columbia County Assessor

Notice of Property Tax and Certification of Intent to Impose a Tax, Fee, Assessment or Charge on Property

To assessor of Columbia County

**FORM LB-50
2014-2015**

Check here if this is an amended form.

Be sure to read instructions in the Notice of Property Tax Levy Forms and Instruction booklet

The City of St. Helens has the responsibility and authority to place the following property tax, fee, charge or assessment

on the tax roll of Columbia County. The property tax, fee, charge or assessment is categorized as stated by this form.

P.O. Box 278 St. Helens OR 97051 6-24-14
Mailing Address of District City State ZIP code Date
Jonathan J Ellis Finance Director / Budget Officer 503-366-8227 jellis@ci.st-helens.or.us
Contact Person Title Daytime Telephone Contact Person E-Mail

CERTIFICATION - You must check one box if your district is subject to Local Budget Law.

- The tax rate or levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- The tax rate or levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to General Government Limits Rate -or- Dollar Amount			
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) ..	1	1.9078		
2.	Local option operating tax	2			Excluded from Measure 5 Limits Dollar Amount of Bond Levy
3.	Local option capital project tax	3			
4.	City of Portland Levy for pension and disability obligations	4			
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	5a.			
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001	5b.			
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	5c.		0	

PART II: RATE LIMIT CERTIFICATION

6.	Permanent rate limit in dollars and cents per \$1,000	6	1.9078
7.	Election date when your new district received voter approval for your permanent rate limit	7	
8.	Estimated permanent rate limit for newly merged/consolidated district	8	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than two taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters

Part IV. SPECIAL ASSESSMENTS, FEES AND CHARGES

Description	Subject to General Government Limitation	Excluded from Measure 5 Limitation
1		
2		

If fees, charges, or assessments will be imposed on specific property within your district, you must attach a complete listing of properties, by assessor's account number, to which fees, charges, or assessments will be imposed. Show the fees, charges, or assessments uniformly imposed on the properties. If these amounts are not uniform, show the amount imposed on each property.

The authority for putting these assessments on the roll is ORS _____ (Must be completed if you have an entry in Part IV)

City of St. Helens
RESOLUTION NO. 1667

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, 2014

BE IT RESOLVED that the Common Council of the City of St. Helens, Oregon, hereby adopts the budget for fiscal year 2014-15 in the total of \$37,063,749 now on file in the office of the City Recorder of said City.

BE IT 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 2014-15 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 RESOLVED that the amounts for the fiscal year beginning July 1, 2014, and for the purposes shown below are hereby appropriated as follows:

Fund / Department / Program	Appropriation
<u>General Fund</u>	
Mayor and City Council	64,410.00
Municipal Court	349,420.00
Planning	178,550.00
Building	200,420.00
Police	2,391,930.00
Library	544,200.00
Parks	233,250.00
<u>Non-Departmental</u>	
Personnel services	26,520.00
Materials and services	39,640.00
Transfers	194,200.00
Building reserves	3,610.00
Contingency	805,700.00
Total General Fund	5,031,850.00
<u>Visitor and Tourism Fund</u>	
Visitor and Tourism	215,100.00
Contingency	25,000.00
Total Visitor and Tourism	240,100.00

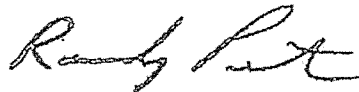
<u>Fund / Department / Program</u>	<u>Appropriation</u>
<u>Community Enhancement Fund</u>	
Public Art	63,550.00
Library Improvements - Building	79,620.00
Library Improvements - Equipment	2,000.00
Parks Improvements	79,800.00
PEG Access	21,250.00
Grants	20,150.00
LSTA	59,890.00
Economic Development	4,000,000.00
Library Grant Reserve	3,600.00
Police Reserve Officers Reserve	6,500.00
Contingency	20,000.00
Total Community Enhancement	4,356,360.00
<u>Capital Improvement Fund</u>	
Parks Projects	50,000.00
Streets Projects	866,000.00
Water Projects	1,190,000.00
Sewer Projects	1,265,000.00
Storm Projects	2,200,000.00
Equipment	441,000.00
Contingency	540,000.00
Total Capital Improvement	6,552,000.00
<u>Street (Gas Tax) Fund</u>	
Streets	918,750.00
Contingency	100,000.00
Total Street (Gas Tax)	1,018,750.00
<u>Community Block Grant Fund</u>	
Community Block Grant	56,830.00
Total Community Block Grant	56,830.00
<u>Administrative Services Fund</u>	
City Administrator	245,080.00
City Recorder	277,850.00
Finance	652,840.00
City Hall	92,550.00
IT/Self Ins	96,363.00
Contingency	57,531.00
Total Administrative Services	1,422,214.00
<u>Public Works Fund</u>	
Engineering	56,910.00
Operations	215,390.00
Contingency	40,000.00
Total Public Works	312,300.00

<u>Fund / Department / Program</u>	<u>Appropriation</u>
<u>Fleet Fund</u>	
Fleet	272,060.00
Contingency	12,241.00
Total Fleet	284,301.00
<u>Water Operating Fund</u>	
Distribution	2,244,100.00
Water Filtration Facility	367,000.00
Debt Service	503,000.00
Water Shed Reserve (Forestry)	
Materials and services	75,000.00
Transfers	2,000,000.00
Contingency	214,610.00
Total Water Operating	5,403,710.00
<u>Sewer / Storm Operating Fund</u>	
Collections	1,979,570.00
Debt Service	676,494.00
Secondary	601,020.00
Primary	363,750.00
Storm	1,587,120.00
Pumps	185,020.00
Contingency	674,420.00
Total Sewer / Storm Operating	6,067,394.00
Total Appropriated Budget	\$ 30,745,809.00
Unappropriated Fund Balance/Reserves	
General Fund	523,738.00
Visitor and Tourism Fund	238,453.00
Community Enhancement Fund	190,537.00
Capital Improvement Fund	2,350,708.00
Street (Gas Tax) Fund	318,752.00
Water Operating Fund	1,438,302.00
Sewer / Storm Operating Fund	1,257,450.00
Total Unappropriated	6,317,940.00
Total Budget	\$ 37,063,749.00

APPROVED AND ADOPTED by the City Council on this 18th day of June, 2014 by the following vote:

Ayes: Locke, Carlson, Conn, Peterson
Nays: None

Approved by the Mayor: June 18, 2014



Randy Peterson, Mayor

ATTEST:


Kathy Payne, City Recorder

City of St. Helens
RESOLUTION NO. 1664

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

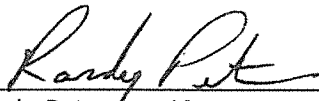
The City of St. Helens resolves as follows:

Section 1. Pursuant to ORS 221.770, the City hereby elects to receive state revenues for fiscal year 2014-15.

Approved and adopted by the City Council on June 18, 2014, by the following vote:

Ayes: Locke, Carlson, Conn, Peterson

Nays: None



Randy Peterson, Mayor

ATTEST:



Kathy Payne, City Recorder