

City of St. Helens

2016 2017

Adopted Budget



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

City of St. Helens Fiscal Year 2016-17 Budget

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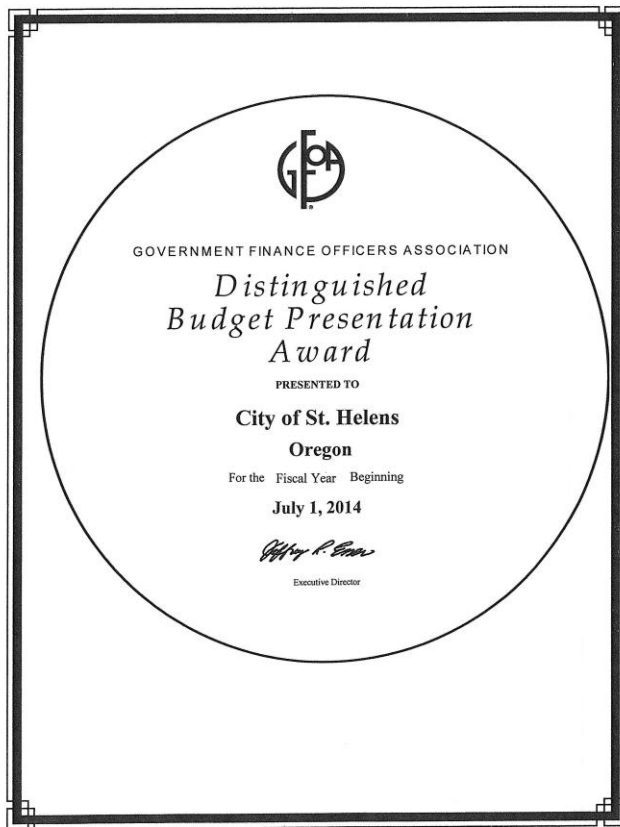
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City of St. Helens



Annual Budget Introduction



The Government Finance Officers Association of the United States and Canada (GFOA) present Distinguished Budget Presentation Award to the City of St. Helens, Oregon for its annual budget for Fiscal Year beginning July 1, 2014.

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.

The proposed Fiscal Year 2016-17 budget, once adopted will be submitted for next year's award program.

City of St. Helens Budget Committee

Council Members

Member	Appointed	Expires
Randy Peterson	Mayor	12/31/2016
Douglas Morten	Council President	12/31/2018
Keith Locke	Councilor	12/31/2016
Susan Conn	Councilor	12/31/2018
Ginny Carlson	Councilor	12/31/2016

Citizen Members

Member	Appointed	Expires
Michael Funderburg	2/8/2012	12/31/2018
Garrett Lines	12/31/2013	12/31/2016
Paul Barlow	2/1/2012	12/31/2018
Bill Eagle	5/2/2007	12/31/2017
Patrick Birkle	1/18/2012	12/31/2018

Administrative Staff

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

The Budget Message

Date: March 31, 2016
To: City of St. Helens Budget Committee
From: John Walsh, City Administrator
Jon Ellis, Budget Officer
Subject: Fiscal Year 2016-17 Budget Message



We respectfully submit the Fiscal Year 2016-17 proposed budget for the City of St. Helens.

This year's budget continues to reflect a welcomed message of fiscal improvement with the opportunity to make improvements to some programs and services suspended as a result of the 2008 recession. These improvements continue to be modest and certainly do not reflect a full recovery from the impacts of the recession. The challenge in this year's budget is a discussion on developing alternative revenue sources to address the impact to fund reserves from the realization that some traditional revenue funding sources will never fully recover to the stature of the mid-2000s.

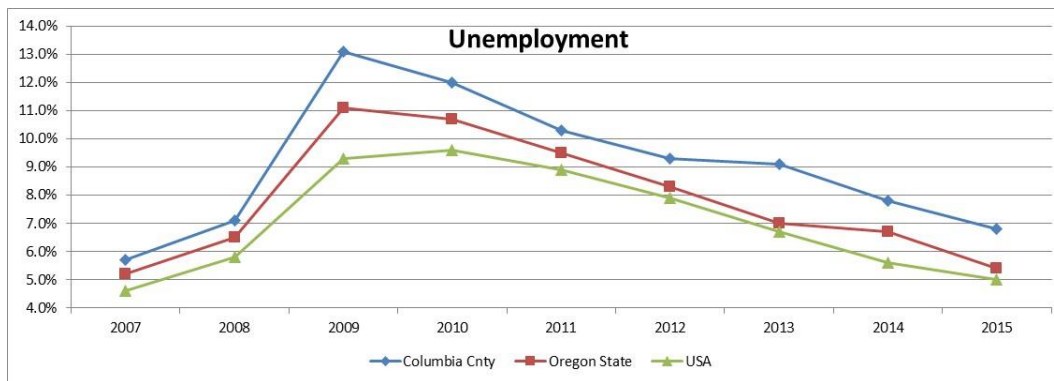
The proposed budget continues to further build on the FY 2015-16 budget concept of incrementally restoring services when funds are available. Services being addressed are:

- Code Enforcement – increasing staffing resource from 1.5 days per week to 2 days per week,
- Parks Maintenance – increasing support staff from 1.2 FTE to 1.6 FTE,
- Administration – Finance/Court – increasing part-time support from .3 FTE to .8 FTE, and
- Library Services – increasing a part-time Library Assistant from .3 FTE to .5 FTE. This should allow the Library to restore some of the hours of operations that were lost from past years' service reductions.

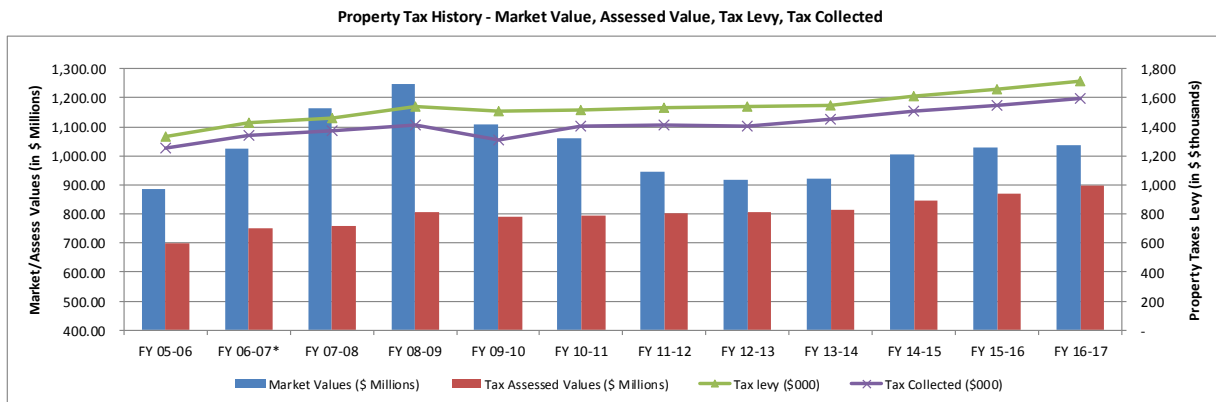
Upon further review of the general fund budget, the reader will clearly see that even with minimal enhancements the General Fund still requires utilization of reserves to balance. This further illustrates the necessity of either developing alternative resources and/or prioritizing services to eliminate some for enhancement of other services.

The Economy

The local, state and national economy continues to show signs of improvement; the proposed budget reflects a conservative cautionary perspective 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.

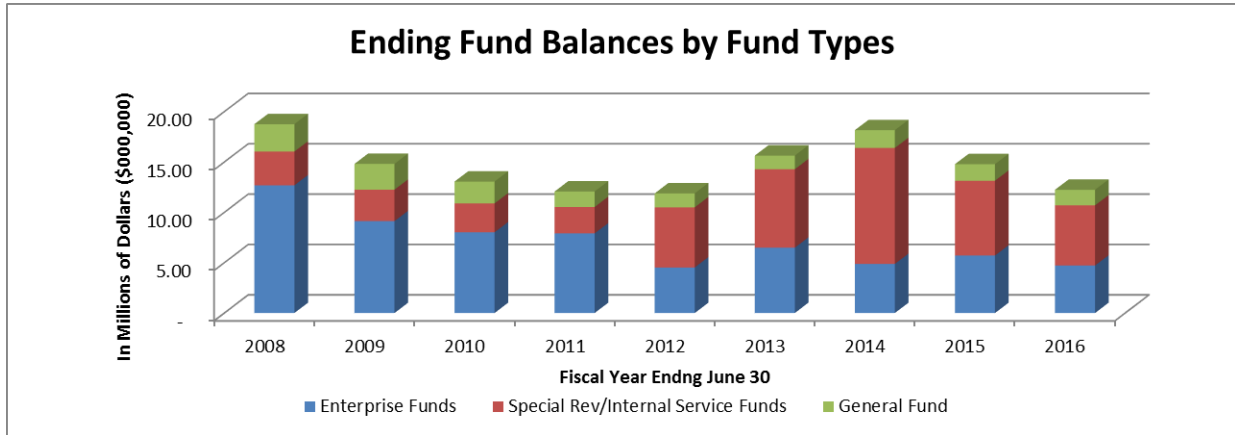


While property tax revenues in the past year show signs of stabilization, the prevailing perspective throughout the governmental finance community is that property taxes will never come back to the proportion of operating revenues they once were, so the long-term perspective is that we will need to live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



History

At the beginning of the 2008 recession, the City maintained programs and services by utilizing reserve funds to offset revenue short falls. As the recession continued, it became evident that this reserves backfill strategy was not a sustainable plan as reserve balances would be rapidly exhausted within a short time frame. Subsequently, the Budget Committee and City Council were compelled to make difficult decisions in order to balance available revenues with expenditures. To demonstrate the magnitude of these reductions, the total City staffing has been reduced nearly 24 percent, dropping from a peak of 86 positions in 2007 to the current level of 66 positions. The City is now in a much better fiscal condition because of these difficult decisions.



Overall Highlights of the Proposed FY 2016-17 Budget

The City’s total budget is \$35.28 million, but after netting unappropriated funds (\$9.76 million), contingencies (\$2.94 million), inter-fund transfers (\$2.20 million), and internal services (\$2.10 million); the net budget (anticipated cash out the door) is \$18.26 million. The General Fund net budget totals \$4.58 million (after netting out contingencies and unappropriated funds).

The overall changes in the proposed FY 16-17 budget (as compared to the adopted FY 15-16 budget) are summarized as follows:

Personnel Services increased \$222,840 or 3.1 percent, primarily due to:

- Cost of living increases of \$134,200 or an average increase of 2.2 percent,
- Medical insurance cost increase of \$63,200 or an average increase of 5.5 percent,
- Additions to Staffing (FTE) cost increase of \$120,200 broken down as follows:

New Positions to Staff		General Fund				Admin	Public Works		Grand Total
EFT	Classification	Police 002	Library 004	Courts 103	Building 105	Finance 106	Ops 403	WWTP 019/020	
0.10	Code Enforcement Officer - increased	9,850					(9,850)		-
0.20	PT Library Assistant		6,928						6,928
0.50	PT Office Assistant			19,047		19,047			38,093
0.50	PT Building Inspector				41,140				41,140
0.40	PT Pretreatment Program Specialist							34,040	34,040
1.70	Grand Total	9,850	6,928	19,047	41,140	19,047	(9,850)	34,040	120,201

- Please note that due to change in staffing mix (staffing turnover) offsets inflationary pressures mentioned above by approximately \$90,000.

Materials and Services increased \$513,260 or 7.8 percent primarily due to:

- \$200,000 – Anticipated additional \$400,000 Brownfield Grant for Area Wide Planning. Continuation of the \$200,000 awarded in 2015-16.
- \$153,930 – Police grant for Justice and Mental Health Collaboration Program. A three year program which was granted October 2015.
- \$150,000 – Economic Development fund – pass through property taxes associated with the Cascade Operating Lease.
- \$31,500 – Increase of 9 percent in insurances provided by City/County Insurance Services (CIS) for General Liability, Property, and Auto insurances.

Capital Outlay decreased \$3.12 million or 43 percent primarily due to changes in capital project mix consisting of carry over projects, continuation of projects and/or new projects. The most significant of capital improvements are:

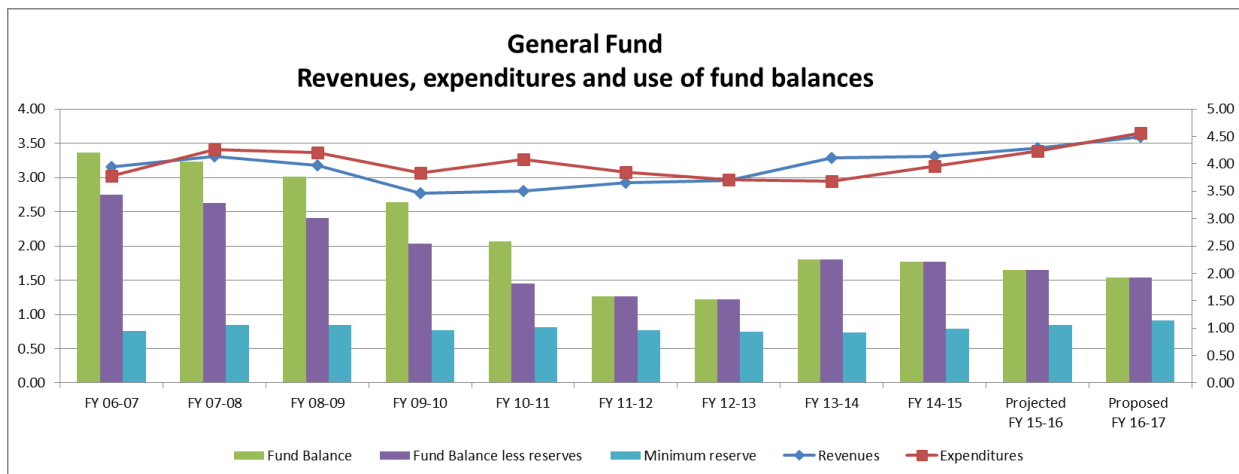
- \$500,000 Street Lighting – upgrade the street lights from high pressure sodium to LED. The conversion to LED will reduce the electrical and maintenance costs. Carry forward project.
- \$251,300 - Gable Road - Construct sidewalk, bicycle lanes, storm drain, and re-pave Gable Road from Highway 30 to the Columbia Blvd. intersection.
- \$500,000 - Godfrey Outfall Upgrade – two primary storm systems merge in Godfrey Park and existing infrastructure is undersized and showing signs of potential failure. Carry forward project.
- \$300,000 - 2MG Reservoir Rehabilitation - In lieu of a full reservoir replacement costing millions of dollars, this project will rehabilitate the existing two 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. Carry forward project.
- \$1,430,000 – Various utility replacement / rehabilitation projects.
- \$400,000 - S. 10th Street Storm Pump Station Re-Route - This project will re-route the discharge from the pump station so that it can flow by gravity to the existing storm system.

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

The General Fund

The General Fund Budget for Fiscal Year 2016-17 shows that:

- The ending fund balance on June 30, 2017, assuming no draw on contingencies, will be \$1.54 million or approximately 34 percent of annual operating costs, and
- The anticipated operating expenditures will exceed anticipated operating revenues (excluding transfers and the purchase of one time software license) by \$66,950.



The proposed budget has been developed on the basis of maintaining service levels budgeted for in the Fiscal Year 2015-16, including supplemental actions in November 2015 which added a .2 FTE Library Assistant and a .25 FTE Office Assistance for Municipal Court support. In addition, every effort has been taken to try to accommodate increasing staffing to support Parks (.4 FTE increase) and Code Enforcement activities (increasing 1.5 days per week to 2 days per week). As illustrated in the above graph, there is limited capacity for addressing additional departments’ operational needs.

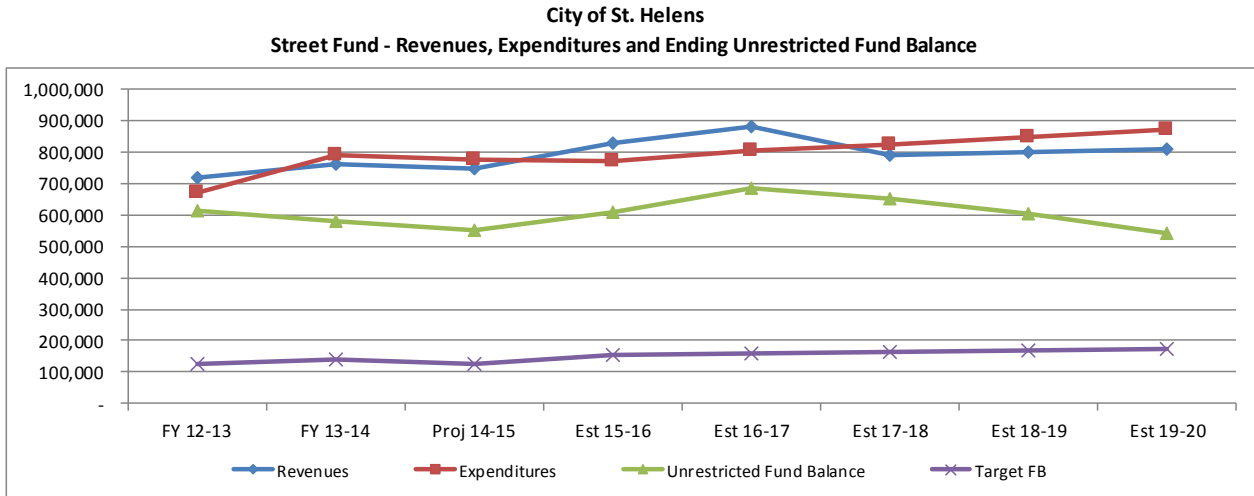
Included with the budget submittal for further Budget Committee consideration is a supplemental request by the Police Chief requesting an increase of the Code Enforcement Officer from .4 FTE to 1.0 FTE and a request to fund a replacement Police vehicle. However, absent either new revenue sources and/or reductions to other general fund services, any additional appropriation request would result in a further draw on reserves. The current ratio of General Fund Reserves to operating expenditures as of June 30, 2017 is 34 percent.

Special Revenue Funds

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

- Economic Development Fund – This is a newly created fund for FY 2016-17 to better track the increasing magnitude of scale and diverse funding associated with current economic development. Now that the City has identified defined revenue streams and specific financing strategies, these activities are best tracked and maintained in a stand-alone special revenue fund. The individual fund will provide improved tracking of projects and enhanced transparency. Please note the past activity was tracked in the Community Enhancement fund in a single cost center.

- 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 85 percent of operating costs, this is significantly down from three years ago when reserves were 105 percent of operating costs. Please note that many of our infrastructure needs are currently being address with our reserve of STP funds. These funds are limited in nature and may not be available in the long run to supplement gas tax funds.



- Capital Improvement Fund - Storm funds – The City initiated replacing the Godfrey Park Storm Outfall in 2014-15 with an estimated budget of \$2.4 million dollars with the main project occurring in the summer of 2015. The project has encountered unforeseen difficulties with burrowing through the required rock strata which has delayed completion to the summer / fall of 2016. Staff anticipates that the project will be completed and within budget in FY 16-17. Other significant Storm projects in FY 16-17 are the S. 10th Street Pump Station reroute for \$400,000 and Man Hole Rehabilitation program of \$130,000.

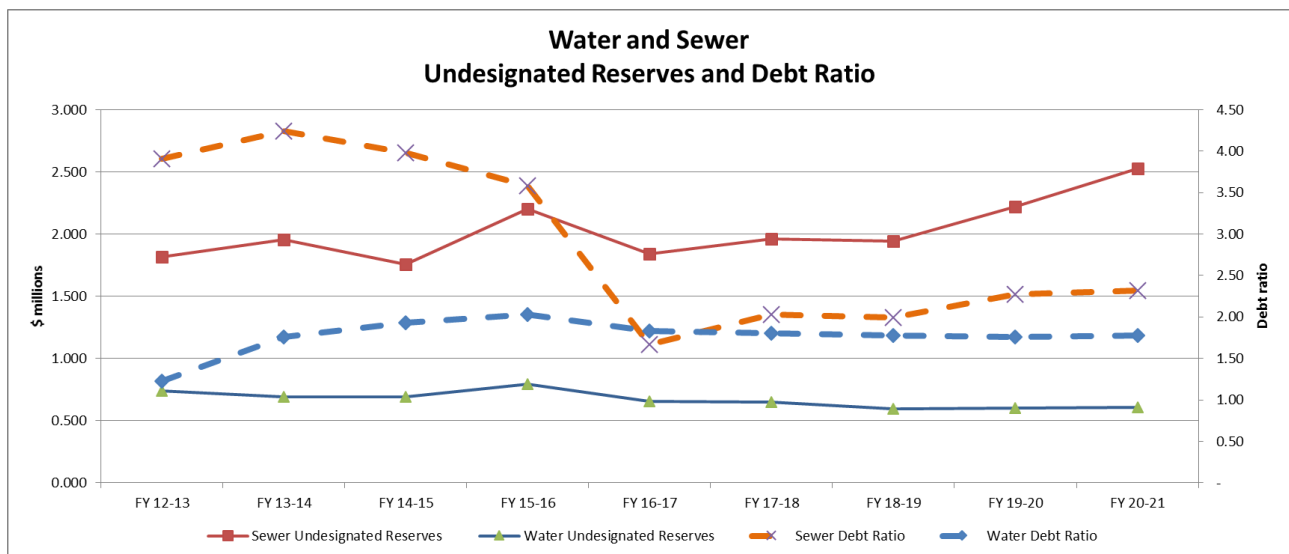
Internal Service Funds

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 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. There are no significant issues associated with the operations of these funds at this time. Please note that the City has re-implemented the self-insurance reserve program which collects an assessment from all departments based on FTE count. This assessment is reserved and utilized for uninsured personnel issues and costs associated with contract negotiations.

Enterprise Funds

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

- City Utility funds have finally reached a plateau whereby reserves and debt ratios, which are utilized to assess the health of an enterprise fund, are such that that City would only require increases to keep pace with the rate of inflation. Therefore, this budget anticipated rate increases for December 2016 of 1.3 percent for water and 1 percent for sewer and storm. This follows the December 2015 increases of 0.75 percent in water and 0.25 percent in sewer and storm.
- A comprehensive review and update to the City’s Cost of Service Allocation (COSA) and review / changes to Storm water methodology is scheduled for next year. This review will reassess current policies and practices utilized in determining COSA and storm and provide enhanced public involvement in the review (estimated cost \$50,000).
- Cascades lease of the Boise White Paper facilities (now owned by the City) continues to fill the void left by Boise when their plant was closed. They have now become a significant utility user, which contributes to the ability for the City to lower future rate increases to at or below inflation.
- Debt ratio 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 industry standard is closer to 2.0. The Water Fund for FY 16-17 is projected to have a 1.83 debt ratio and the Sewer Fund a 1.67 debt ratio.



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

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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.

The Budget Message – Addendum



Date: June 16, 2016

Subject: Fiscal Year 2016-17 Budget Message

The following amendments were approved by the Budget Committee and/or City Council over the Budget review process:

Budget Items	Uses				Sources		
	Appropriations	Contingencies	Ending FB	Total	Beginning FB	Revenues	Total
Proposed Budget	22,564,040	2,938,343	9,775,429	35,277,812	14,780,778	20,497,034	35,277,812
Youth Council	5,000	-	-	5,000	-	5,000	5,000
ICAP Adjustments	-	-	-	-	-	-	-
CIP - Street Lighting	325,000	-	-	325,000	-	325,000	325,000
Debt Service - Street Lighting	-	-	-	-	-	-	-
Potential PW Shops Expansion	350,000	-	-	350,000	-	350,000	350,000
Potential PW Shops Expansion - Transfers	350,000	-	(350,000)	-	-	-	-
Visitor & Tourism projects							
Branding and Way Finding	100,000	-	(50,000)	50,000	-	50,000	50,000
Arts - Gateway Phase 2 (Tourism 008)	20,000	-	(20,000)	-	-	-	-
Arts - Gateway Phase 2 (Com. Enh 009)	-	-	20,000	20,000	-	20,000	20,000
CIP - Parks - Columbia View (Tourism 008)	10,000	-	(10,000)	-	-	-	-
CIP - Parks - Columbia View (CIP 010)	10,000	-	-	10,000	-	10,000	10,000
PEG Access	21,000	-	-	21,000	21,000	-	21,000
PD - Purchase Police Car (GF 001)	40,000	-	(40,000)	-	-	-	-
PD - Purchase Police Car (CIP 010)	40,000	-	-	40,000	-	40,000	40,000
Code Enforcement							
PT to full time (GF 001)	45,300	-	(45,300)	-	-	-	-
PT to full time (Other Funds)	(44,000)	-	44,000	-	-	-	-
PW Back fill Term Limited (Other Funds)	82,310	-	(82,310)	-	-	-	-
Total adjustments to proposed budget made 5-5-16	1,354,610	-	(533,610)	821,000	21,000	800,000	821,000
2 Part-time Seasonal Position (.5 FTE) for Boise Property Maintenance	11,520	-	(11,520)	-	-	-	-
Shift Planning Assitant Labor Allocation	-	-	-	-	-	-	-
CIP - McCormick Park Ped Bridge	(12,300)	-	-	(12,300)	(12,300)	-	(12,300)
CIP - Dock Repairs	6,500	-	-	6,500	3,500	3,000	6,500
CIP - Dock Repairs - Marine Board Contribution	-	-	6,140	6,140	-	6,140	6,140
CIP - Godfrey Outfall	300,000	-	-	300,000	300,000	-	300,000
Total adjustments to proposed budget made 5-18-16	305,720	-	(5,380)	300,340	291,200	9,140	300,340
Errors to approved calculations - Posted to LB -1							
Over allocated for seasonal PT	780	-	(780)	-	-	-	-
Total adjustments to proposed budget made 5-5-16	780	-	(780)	-	-	-	-
Approved Budget as of 5-18-2016	24,225,150	2,938,343	9,235,659	36,399,152	15,092,978	21,306,174	36,399,152
Adjustment for Overallocating For Seasonal PT	(780)	-	780	-	-	-	-
Modified on June 1, 2016	24,224,370	2,938,343	9,236,439	36,399,152	15,092,978	21,306,174	36,399,152
Resuested Carryforward of Phone Project 6-15-16	24,000	-	-	24,000	24,000	-	24,000
Proposed Adopted June 15, 2016	24,248,370	2,938,343	9,236,439	36,423,152	15,116,978	21,306,174	36,423,152

Subsequently the budget document (except for original budget transmittal message has been updated accordingly. Please note that the most substantial changes are: A full time code enforcement officer which will necessitate development of alternative revenue sources to become a sustainable position in

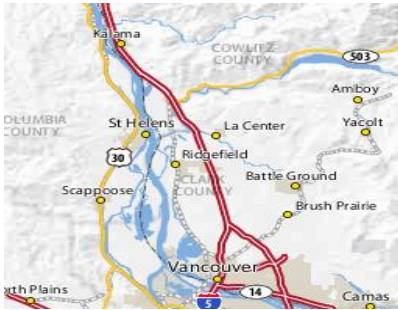
the general fund; And increase to Capital Improvements to cover carry over funding for Godfrey Park Outfall project and City Hall Phone System, increase costs estimates associated with Street Lighting project, potential acquisition of property for expansion of the Public Works Shop Facilities, and Branding and Wave Finding project.

City of St. Helens



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 Old Town 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.

Fiscal Year 15-16				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	Cascade Tissue Group of Oregon	51.80	5.8%	1	Boise White Paper LLC	88.83	11.9%
2	Armstrong World Industry	25.72	2.9%	2	Armstrong World Industry	28.23	3.8%
3	St. Helens (Boise White Paper LLC)	13.99	1.6%	3	Cascade Tissue Group of Oregon	18.96	2.5%
4	Wal-Mart	8.23	0.9%	4	Wal-Mart	6.53	0.9%
5	Northwest Natural Gas	7.33	0.8%	5	Graymont Western US Inc	5.64	0.8%
6	Comcast Corporation	7.31	0.8%	6	Letica Corporation	5.70	0.8%
7	Letica Corporation	6.23	0.7%	7	Stimson Lumber Company	5.30	0.7%
8	Weston Investment Co LLC	5.20	0.6%	8	Northwest Natural Gas	5.56	0.7%
9	Callaway Properties LLC	4.96	0.6%	9	St Helens Properties LLC	5.29	0.7%
10	Nationwide Health Properties LLC	4.83	0.5%	10	Boise Building Solutions	4.99	0.7%
Total Top Ten		135.59	15.1%	Total Top Ten		175.03	23.4%
Total Assess Value - City Wide		898.24	100.0%	Total Assess Value - City Wide		748.09	100.0%

Population History

Year*	City of St. Helens		Columbia County	
	Population	Percent Growth	Population	Percent Growth
2015	13,095	0.8%	50,390	0.6%
2014	12,990	0.7%	50,075	0.5%
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 9.7% compared to the Columbia County population growth of 7.3%.

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, 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
 - Review/update stormwater fees/utility billing policies
- ✓ Improve efficiencies and effectiveness
 - Explore Monthly Utility Billing
 - 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
 - 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

- ✓ 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.

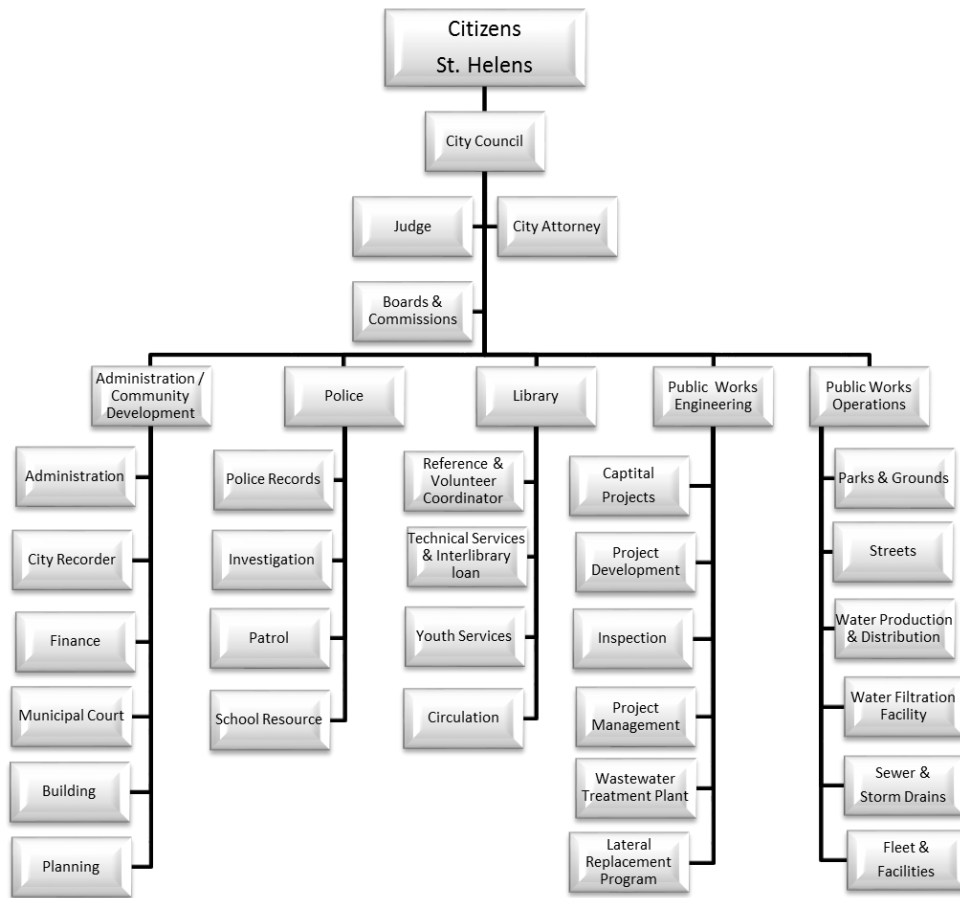
DESIRED OUTCOME – The City exercises wise stewardship of public infrastructure assuring facilities are built to meet growing needs, infrastructure is maintained to industry standards, and provisions are made to provide funding for needed future investments. Private spaces visible or usable by the public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

- ✓ Complete capital projects in a timely and cost effective manner
 - Godfrey Park stormwater outfall
 - Continue meter replacement program
 - Continue I&I reduction program
- ✓ 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
 - Update 2006 Economic Development Strategy
 - Continue Waterfront Redevelopment Planning
 - Explore alternative Public Works site locations
 - Apply for DLCD TGM grant – Gable Road / Old Portland Road / 1st Street / Plymouth Street Improvement
 - Update 2006 Personnel Policies and Procedures
 - Transportation Analysis for EPA - AWP Waterfront Planning
 - EPA-CWA Community Wide Assessment Grant
 - Lagoon repurposing analysis
 - Sykes Road Land Fill Property
 - City Website

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 2016-17 Budget Schedule		
Date	Time	Agenda
Thursday, April 07, 2016	6:00 PM	Review Administrative and Community Services Department, Public Works Department, Police Department, and Library Services Department Budgets
Thursday, May 05, 2016	6:00 PM	Reserved if needed to follow up on items identified on April 7th
Wednesday, May 18, 2016	6:00 PM	Public Hearing and Approval by Budget Committee
Wednesday, June 01, 2016	6:30 PM	City Council Public Hearing
Wednesday, June 15, 2016	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 proposed 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

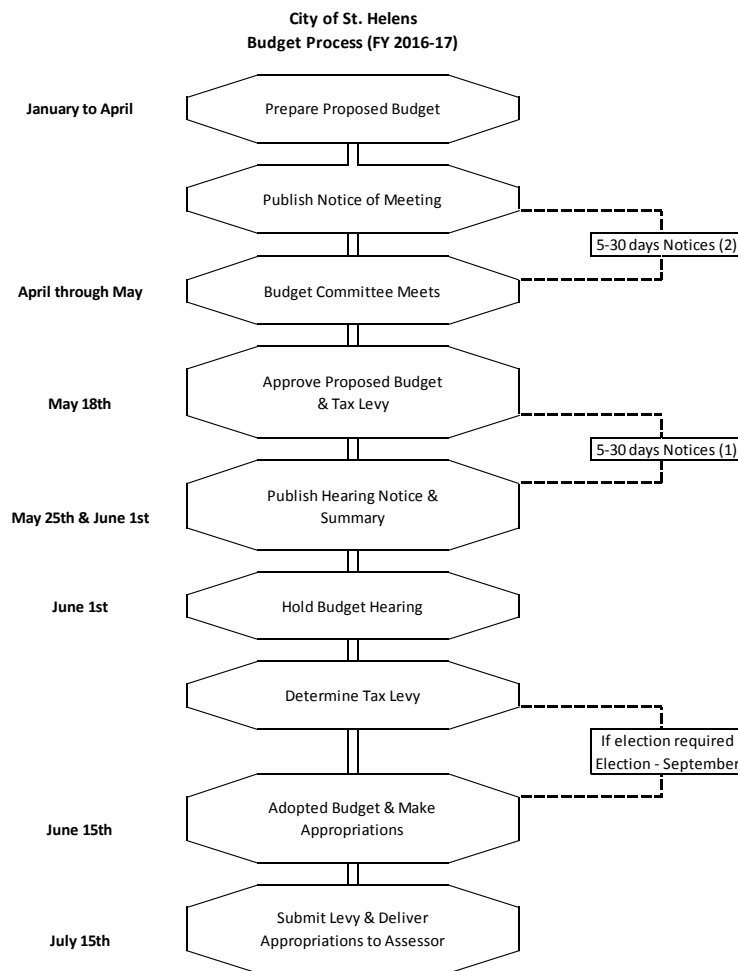
The Budget Committee

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 an 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.

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; personnel 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 2015/16
- Goals & Objectives- FY 2016/17
- Budget Highlights- FY 2016/17
- Budget Summary- Revenues & Expenditures by category
 - *Two years of prior year actual data
 - *Adopted Budget FY 2015/16 data
 - *Proposed Budget FY 2016/17 data
 - *Committee Approved Budget FY 2016/17 data
 - *Council Adopted Budget FY 2016/17 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 accounted for in their specifically designated costs center.

Non-Major Funds

Economic Development Fund – This fund accounts for the diverse funding and specialized projects associated with the City's economic development efforts.

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.

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

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

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"> <tr> <th colspan="2" style="background-color: #c6e0b4;">Internal Service Funds</th> </tr> <tr> <th colspan="2" style="background-color: #c6e0b4;">Pages 125 - 141</th> </tr> <tr> <td style="text-align: right;">1,643,552</td> <td>Administration</td> </tr> <tr> <td style="text-align: right;">312,030</td> <td>Public Works</td> </tr> <tr> <td style="text-align: right;">301,980</td> <td>Fleet</td> </tr> <tr> <td style="text-align: right;"><u>2,257,562</u></td> <td></td> </tr> <tr> <td style="text-align: right;">(283,662)</td> <td>Offset - IS</td> </tr> </table>			Internal Service Funds		Pages 125 - 141		1,643,552	Administration	312,030	Public Works	301,980	Fleet	<u>2,257,562</u>		(283,662)	Offset - IS																																						
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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	1,645,886	4,473,390	22,070	4,596,835	72,600	1,471,911	913,000	558,911
Special Revenue Funds								
Economic Development	-	850,000	549,850	1,158,670	-	241,180	237,290	3,890
Visitor & Tourism	199,241	205,500	-	236,000	30,000	138,741	19,500	119,241
Community Enhancement	556,041	232,364	43,530	305,106	157,560	369,269	80,510	288,759
Capital Improvement	6,161,440	1,752,700	1,967,000	5,104,300	200,000	4,576,840	670,000	3,906,840
CDBG	-	56,680	-	56,680	-	-	-	-
Streets (Gas Tax)	656,813	881,450	-	788,020	54,970	695,273	100,000	595,273
Internal Service Funds								
Administrative Services	154,222	1,489,330	-	1,585,509	-	58,043	58,043	-
Public Works	-	272,030	40,000	272,030	-	40,000	40,000	-
Fleet	33,142	278,000	-	291,980	-	19,162	10,000	9,162
Enterprise Funds								
Water Operating	2,174,955	3,220,780	-	2,804,890	909,580	1,681,265	300,000	1,381,265
Sewer Operating	3,535,238	4,971,500	-	4,425,900	1,197,740	2,883,098	510,000	2,373,098
Grand Total	15,116,978	18,683,724	2,622,450	21,625,920	2,622,450	12,174,782	2,938,343	9,236,439
Total Budget			36,423,152		36,423,152			
Unappropriated fund balance			(15,116,978)		(9,236,439)			
Contingency			0		(2,938,343)			
Transfers			(2,622,450)		(2,622,450)			
Internal Services			<u>(2,103,250)</u>		<u>(2,103,250)</u>			
Net Budget			<u>16,580,474</u>		<u>19,522,670</u>			

Draw on
(2,942,196) reserves

Summary of Revenues and Expenditures

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

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Where does it come from?						
<u>Resources:</u>						
Beginning working capital	13,249,216	15,715,926	16,491,798	14,780,778	15,092,978	15,116,978
Property taxes	1,542,416	1,592,949	1,632,300	1,695,890	1,695,890	1,695,890
Franchise fees	1,422,800	1,450,081	1,513,620	1,525,710	1,525,710	1,525,710
Motel/hotel	79,223	110,671	95,000	126,000	126,000	126,000
Charges for services	9,158,500	8,941,112	8,121,880	8,444,640	8,444,640	8,444,640
Licenses and permits	387,244	322,855	303,810	405,400	405,400	405,400
Fines and forfeitures	224,247	208,870	221,000	218,300	218,300	218,300
Intergovernmental	1,584,622	1,689,807	1,811,850	2,156,115	2,215,255	2,215,255
Interest earnings	73,933	79,580	68,600	68,200	68,200	68,200
Other	708,337	1,347,727	2,500,500	900,500	1,147,900	1,147,900
System devel. charge	364,125	412,016	254,000	215,000	215,000	215,000
Miscellaneous	218,177	180,695	260,840	741,859	824,459	824,459
Indirect cost allocation - CC	1,407,734	1,497,747	1,707,620	1,796,970	1,796,970	1,796,970
Transfers	1,717,370	4,194,161	1,946,740	2,202,450	2,622,450	2,622,450
Total current revenues	18,888,729	22,028,271	20,437,760	20,497,034	21,306,174	21,306,174
Total Resources	32,137,945	37,744,197	36,929,558	35,277,812	36,399,152	36,423,152
Where does it go?						
<u>Uses:</u>						
Personnel Services	6,300,650	6,563,336	7,246,460	7,469,300	7,565,210	7,564,430
Materials & Services	5,296,211	5,866,261	6,519,480	7,032,740	7,132,840	7,132,840
Debt Services	866,276	904,007	1,037,960	1,669,450	1,695,350	1,695,350
Transfers	1,736,370	4,194,161	1,946,740	2,202,450	2,622,450	2,622,450
Total Operating Requirements	14,199,507	17,527,765	16,750,640	18,373,940	19,015,850	19,015,070
Capital Outlay	2,222,512	2,059,355	7,304,830	4,190,100	5,209,300	5,233,300
Total Operating and Capital	16,422,019	19,587,120	24,055,470	22,564,040	24,225,150	24,248,370
Contingency	-	-	4,026,520	2,938,343	2,938,343	2,938,343
Ending fund balances (reserves)	15,715,926	18,157,077	8,847,568	9,775,429	9,235,659	9,236,439
Total contingencies and reserves	15,715,926	18,157,077	12,874,088	12,713,772	12,174,002	12,174,782
Total Uses	32,137,945	37,744,197	36,929,558	35,277,812	36,399,152	36,423,152

Summary of Revenues and Expenditures – Quick facts

	Budget 2016-17	Percent total	Adjustments to net*	Net Budget	Percent total	Percent current
Resources						
Beginning working capital	15,116,978	42%		15,116,978	48%	0%
Charges for services	8,659,640	24%	(306,280)	8,353,360	26%	50%
Intergovernmental	2,215,255	6%		2,215,255	7%	13%
Property taxes	1,695,890	5%		1,695,890	5%	10%
Franchise fees	1,525,710	4%		1,525,710	5%	9%
Loan Proceeds	1,147,400	3%		1,147,400	4%	7%
Licenses and permits	405,400	1%		405,400	1%	2%
Fines and forfeitures	218,300	1%		218,300	1%	1%
Miscellaneous	824,959	2%		824,959	3%	5%
Motel/hotel	126,000	0%		126,000	0%	1%
Interest earnings	68,200	0%		68,200	0%	0%
Transfers	2,622,450	7%	(2,622,450)	-	0%	0%
Indirect cost allocation - CC	1,796,970	5%	(1,796,970)	-	0%	0%
Current revenues	21,306,174	58%	(4,725,700)	16,580,474	52%	0%
Total resources	36,423,152	100%	(4,725,700)	31,697,452		
Personnel Services	7,564,430	21%		7,564,430	39%	0%
Materials and Supplies	7,132,840	20%	(2,103,250)	5,029,590	26%	0%
Capital Outlay	5,233,300	14%		5,233,300	27%	0%
Debt Service	1,695,350	5%		1,695,350	9%	0%
Transfers	2,622,450	7%	(2,622,450)	-	0%	0%
	24,248,370	67%	(4,725,700)	19,522,670	100%	0%
Contingency	2,938,343	8%	(2,938,343)	-	0%	0%
Ending fund balance	9,236,439	25%	(9,236,439)	-	0%	0%
	36,423,152	100%	(16,900,482)	19,522,670	100%	0%
				Net draw on reserves		(2,942,196)

* 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)	69.50
Debt Outstanding (6/30/2016)	\$ 17,405,663
Projected Debt Outstanding (6/30/2017)	\$ 16,609,770
Tax Rate	1.9078 per \$1,000 of assessed value

Major revenues in FY 2016/17, 94% of revenues is represented by five categories.

Major Revenue Sources

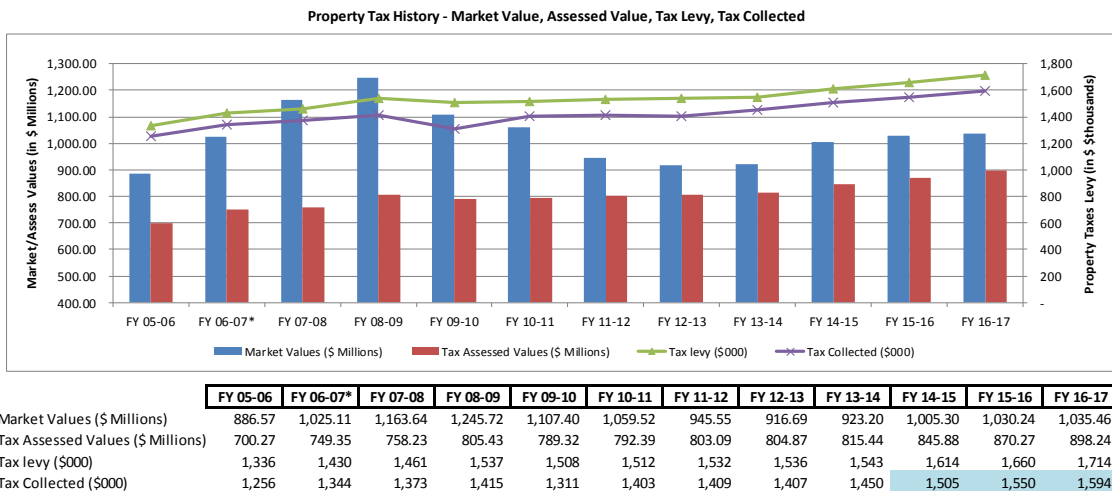
Charges for Services

Revenues are primarily derived from fees paid by customers utilizing the City’s water, sewer, and storm utilities. Staff will be updating the utility study in the summer of 2016 and will bring back recommended rate increases at that time. Staff believes that the City Utility funds have finally reached a plateau whereby reserves and debt ratios, which are utilized to assess the health of an enterprise fund, are such that that City would only require increases to keep pace with the rate of inflation. Therefore, the budget anticipated rate increase for December 2016 of 1.30% for water utilities and 1.00% for sewer/storm utilities.

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.

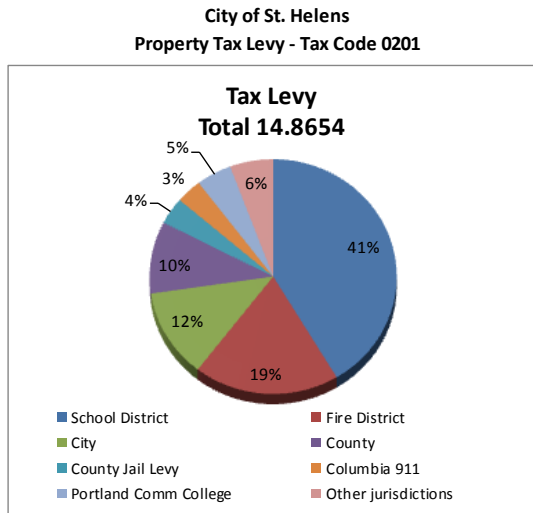
Assessed Valuation – Assessed value is a measure of the taxable value of real, personal and utility property in the city. Property taxes are paid by business and home owners based on the assessed value of their property. The budget assumes an estimated assessed valuation of \$898 million for the FY 2016-17 budget. This is a 3.2% increase from the 2015-16 actual assessed valuation, which was reported at \$870 million.



Please note in the above illustration that the Assessed Value is approximately 16% below the Market Value in FY 2015-16. This is a significant drop from the 2008-09 value of 35% below Market Value.

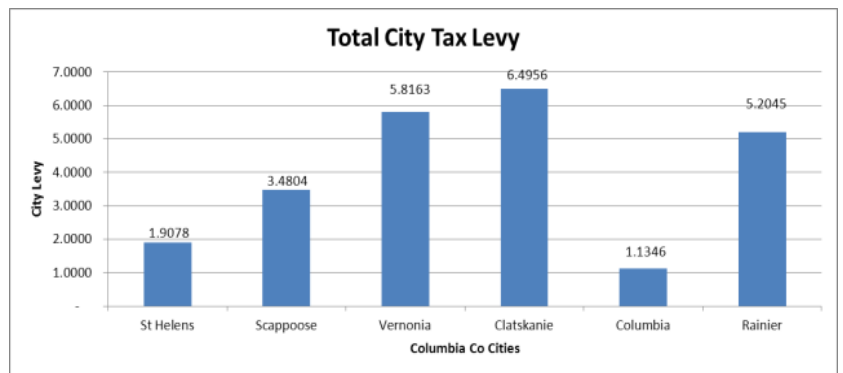
Major Revenue Sources (Continued)

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 15-16, the FY 16-17 budget levies the full 1.9078 rate. Budgeted taxes are less than levied amounts due to estimated uncollectable, delinquencies and discounts. Collection rate for FY 16-17 is assumed at 94%. Please note that property taxes represent approximately 36.9% of general fund revenues.



Agency	Levy
School District	6,465
Fire District	2,973
City	1,908
County	1,549
County Jail Levy	579
Columbia 911	529
Portland Comm College	722
Other jurisdictions	886
Total Levy	15,617
Percent per \$1,000 Assessed Value	

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).



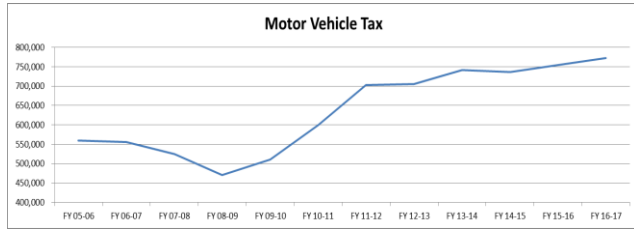
Fiscal Year 15-16				Fiscal Year 05-06			
Rank	Property owner	Assessed Value (in \$ millions)	Percent of total valuation	Rank	Property owner	Assessed Value (in \$ millions)	Percent of total valuation
1	Cascade Tissue Group of Oregon	51.80	5.8%	1	Boise White Paper LLC	88.83	11.9%
2	Armstrong World Industry	25.72	2.9%	2	Armstrong World Industry	28.23	3.8%
3	St. Helens (Boise White Paper LLC)	13.99	1.6%	3	Cascade Tissue Group of Oregon	18.96	2.5%
4	Wal-Mart	8.23	0.9%	4	Wal-Mart	6.53	0.9%
5	Northwest Natural Gas	7.33	0.8%	5	Graymont Western US Inc	5.64	0.8%
6	Comcast Corporation	7.31	0.8%	6	Letica Corporation	5.70	0.8%
7	Letica Corporation	6.23	0.7%	7	Stimson Lumber Company	5.30	0.7%
8	Weston Investment Co LLC	5.20	0.6%	8	Northwest Natural Gas	5.56	0.7%
9	Callaway Properties LLC	4.96	0.6%	9	St Helens Properties LLC	5.29	0.7%
10	Nationwide Health Properties LLC	4.83	0.5%	10	Boise Building Solutions	4.99	0.7%
Total Top Ten		135.59	15.1%	Total Top Ten		175.03	23.4%
Total Assess Value - City Wide		898.24	100.0%	Total Assess Value - City Wide		748.09	100.0%

The table to the right illustrates the top ten tax payers in Columbia County in FY 05-06 compared to the top ten tax payers in FY 15-16.

Major Revenue Sources (Continued)

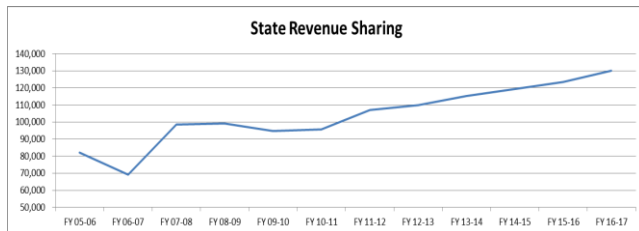
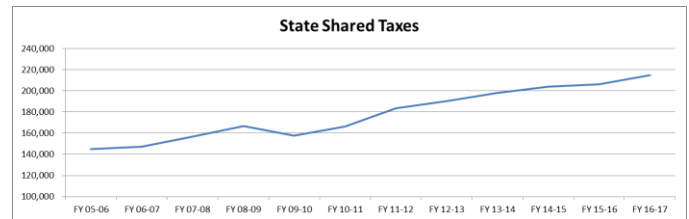
Intergovernmental

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 an average of just over 4.2% growth.

State Shared Taxes – Taxes levied on cigarettes and alcohol by the State and allocated based on population. This is a General Fund revenue. The revenues in FY 16-17 are anticipated to increase 4%.

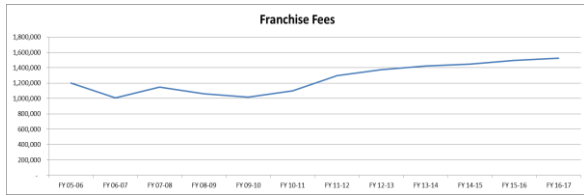


State Revenue Sharing – 14% of the State taxes collected on the sale of alcohol are allocated to counties and cities on a formula basis derived by OLCC. The FY 16-17 budget anticipates an increase of revenues of 5%. The revenue requires specific action by resolution by the City Council to receive these 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 \$350,000 in FY 16-17 to do street overlays, sidewalks, crack seal and road patching projects.

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 16-17 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. reductions to staffing levels totaled 22% overall and 33% general fund over the past 6 years), and a slight rebound to revenues from the economic recovery. The City anticipates continued cautionary recovery and anticipates ability to fund some of the identified needs of the Departments in FY 2016-17. However, with needs far outweighing resources, the current budget is based primarily on service levels set in FY 15-16 with minor support increase to some services. Departments will further discuss services not being adequately addressed and possible additions to funding requests during the budget process.

Personnel Services

The City employs 65 full-time, 8 part-time (3.45 FTE) and 9 part-time (2.50 FTE) seasonal employees and provides a monthly stipend to 1 mayor and 4 councilors. Staffing has been increased by 3.02 full-time equivalents (FTE) from FY 15-16. The increase are reflected in the chart on the next page. For further detailed information on salaries and benefits, please reference the Personnel section of this document.

Dept / Division / Position	FTE			Allocated FTE			Notes
	Adopted FY 15-16	Adopted FY 16-17	Changes	Adopted FY 15-16	Adopted FY 16-17	Changes	
Administration							
Administration	2.00	3.00	1.00	1.72	2.10	0.38	Added Code Enforcement Officer (CEO) and increase support on City Communications
City Recorder	2.00	2.00	-	2.20	2.10	(0.10)	
Non-Departmental	-	-	-	0.25	0.95	0.70	
Courts	2.00	2.00	-	2.15	2.40	0.25	Increased Court support mid-yr 15-16
Finance	5.30	5.80	0.50	5.45	5.60	0.15	Increased Finance support mid-yr 15-16
Total Administration	11.30	12.80	1.50	11.77	13.15	1.38	
Community Development							
Building	2.00	2.50	0.50	1.78	2.32	0.54	Added .5 Building Inspector
Planning	2.00	2.00	-	1.25	1.13	(0.12)	
Economic Development	-	-	-	-	0.60	0.60	Increase 2 PT Seasonals (.5) and Assistant Planner support (.1)
Total Community Development	4.00	4.50	0.50	3.03	4.05	1.02	
Library							
Operations	5.30	5.50	0.20	5.30	5.50	0.20	Increased PT Library Assistance mid-yr 15-16
Police							
Sworn Officers	16.08	16.00	(0.08)	15.31	15.00	(0.31)	Moved PT CEO to Administration
Support Staff	1.00	1.00	-	1.00	1.00	-	
Total Police	17.08	17.00	(0.08)	16.31	16.00	(0.31)	
Public Works							
Parks				1.35	1.71	0.36	Annual Time Study Surveys - shift of work loads
Streets				3.29	3.27	(0.02)	Annual Time Study Surveys - shift of work loads
Engineering	3.25	3.25	-	0.28	0.20	(0.08)	Annual Time Study Surveys - shift of work loads
Operations - Admin	20.00	20.50	0.50	-	-	-	Added 2 PT Seasonal employees to maintain Boise Properties.
Operations - Fleet	2.00	2.00	-	2.01	2.01	-	
Operations - WFF	2.00	2.00	-	2.01	2.01	-	
Operations - Water	-	-	-	8.06	8.40	0.34	Annual Time Study Surveys - shift of work loads
Operations - Sewer/Storm	-	-	-	10.96	10.69	(0.27)	Annual Time Study Surveys - shift of work loads
Wastewater Treatment	3.00	3.40	0.40	3.56	3.96	0.40	Added .4 FTE to assist in implementation of new Regulatory Monitoring requirements
Total Public Works	30.25	31.15	0.90	31.52	32.25	0.73	
Grand Total	67.93	70.95	3.02	67.93	70.95	3.02	

Personnel Services increased \$317,970 or 4.4 percent, primarily due to:

- Cost of living increases of \$134,200 or an average increase of 2.2 percent,
- Medical insurance cost increase of \$63,200 or an average increase of 5.5 percent,
- Additions to Staffing (FTE) cost increase of \$231,520 broken down as follows:

New Positions to Staff		General Fund					Econ Dev	Admin	Public Works		
EFT	Classification	Police 002	Library 004	Courts 103	Building 105	Non-Dpt 110	Econ Dev 411/412	Finance 106	Ops 403	WWTP 019/020	Grand Total
1.00	Code Enforcement Officer	(19,700)				74,850			44,650		99,800
0.50	2 Seasonal PT Utility 1						11,520				11,520
0.20	PT Library Assistant		6,928								6,928
0.50	PT Office Assistant			19,047				19,047			38,093
0.50	PT Building Inspector				41,140						41,140
	PT Pretreatment Program										
0.40	Specialist									34,040	34,040
3.10	Grand Total	(19,700)	6,928	19,047	41,140	74,850	11,520	19,047	44,650	34,040	231,521

- Please note that due to change in staffing mix (staffing turnover) offsets inflationary pressures mentioned above by approximately \$100,000.

Materials and Services increased \$613,360 or 9.41 percent primarily due to:

- \$200,000 – Anticipated additional \$400,000 Brownfield Grant for Area Wide Planning. Continuation of the \$200,000 awarded in 2015-16.
- \$153,930 – Police grant for Justice and Mental Health Collaboration Program. A three year program which was granted October 2015.
- \$150,000 – Economic Development fund – pass through property taxes associated with the Cascade Operating Lease.
- \$100,000 – Tourism fund – Branding and Wave Finding
- \$31,500 – Increase of 9 percent in insurances provided by City/County Insurance Services (CIS) for General Liability, Property, and Auto insurances.

Capital Outlay

Capital Outlay decreased \$2.07 Million or 28 percent primarily due to change in capital project mix. The following table illustrates the adopted FY 15-16 projects and the proposed FY 16-17 projects.

Capital Outlay - Summary Project Listing									
Account Description	Adopted 2015-16	Adopted 2016-17	Variance	Notes	Account Description	Adopted 2015-16	Approved 2016-17	Variance	Notes
009-Community Enhancement					010 - Capital Projects - 303/304 - Sewer/Storm				
Gateway project - phase I/ II	2,000	49,500			Sewer main replacement	300,000	200,000		
Potential Park Property Acquisition	50,100	-			I&I Reduction	-	150,000		
Development opportunities	2,488,430	-			Survey WWTP Dike	-	4,000		
	2,540,530	49,500	(2,491,030)		Man Hole Rehabilitation	-	130,000		
010 - Capital Projects - 301 - Streets					010 - Capital Projects - 300 - Parks				
Unimproved paving	25,000	50,000		Carry-over	S10 street PS#6 Reroute	-	400,000		
Sidewalk	25,000	25,000			Meter & Lift Stations	130,000	70,000		
Replace light poles	-	30,000			Storm drains	100,000	100,000		
Eisenschmidt Sidewalk-Overlay	40,000	-			Godfrey Outfall	1,900,000	800,000		Carry-over
Gable Road	200,000	251,300				2,430,000	1,854,000	(576,000)	
Street Lighting	500,000	825,000		Carry-over	010 - Capital Projects - 300 - Parks				
Street Overlay	100,000	175,000		Carry-over	McCormick Park Ped Bridge	69,800	2,000		
	890,000	1,356,300	466,300		Dock Repairs	75,000	75,000		
010 - Capital Projects - 302 - Water					010 - Capital Projects - 300 - Parks				
Telemetry System Upgrade	-	-			McCormick Park Cover Shelter	-	25,000		
Water main replacement	200,000	200,000			Columbia View Park	-	10,000		
Water meter replacement	200,000	250,000			Fenced Dog Park	-	8,000		
2 MG Reservoir Rehabilitation	300,000	300,000		Carry-over		144,800	120,000	(24,800)	
WWF Computer/software upgrade	-	10,000		Carry-over	Various - Other Capital Outlays				
Purchase land for reservoir	240,000	240,000		Carry-over	Heavy equipment	195,000	150,000		
	940,000	1,000,000	60,000		Crew Pickup	-	50,000		
					Police Vehicle	-	80,000		
					Phone System	50,000	24,000		
					Park Equipment	-	20,000		
					Potential Infrastructure	-	350,000		
					GIS Update	-	100,000		
					Computers, Software	96,000	55,000		
					Various Bldg./Equipment	18,000	24,500		
						359,000	853,500	494,500	
					Total Capital Outlay	7,304,330	5,233,300	(2,071,030)	

Debt Service

Debt service increased by \$657,390 primarily due to change in timing in closing out the DEQ I&I loan program (\$315,850 accrued interest over life of project plus \$175,700 P&I) and payments on the Columbia Bank loan to acquire the Boise Veneer property (\$124,000 P&I). For detail information on debt please refer to pages 159-161.

Transfers in/out

Transfers in and out increased by \$675,710 primarily due to the formation of the Economic Development Fund 004 (refer to page 180 for further detail) and potential purchase of property for expansion of Public Works shops.

Indirect Costs Allocation

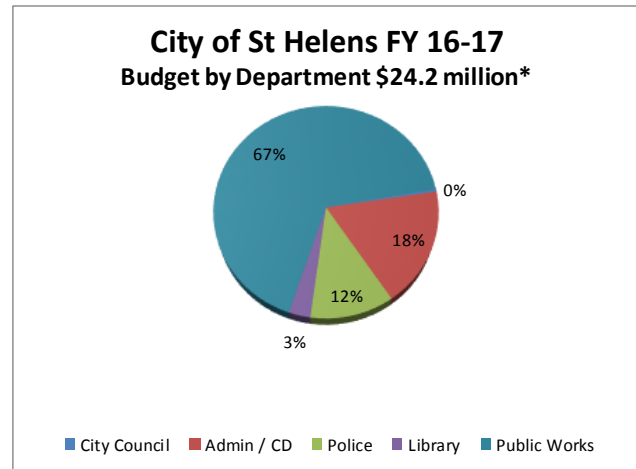
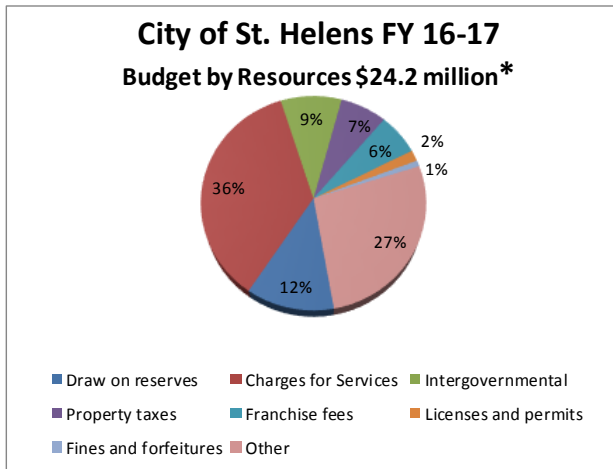
The City initiated in FY 11-12 the principles and practices associated with pooling and allocating shared costs as defined by OMB A-87. Funds were formed to facilitate the pooling of costs associated with general administrative functions (i.e. records management, administration, and finance) and public works administration (i.e. director, engineering and shared operations). In FY 2016-17 costs increased 5.2% reflects the usual inflationary increase in salaries and contract services, and increases to direct labor charges associated with emphasis to City Communications. For more information, please reference applicable funds and the other schedules section.

Indirect Cost Allocation		Admin Services Fund 012					PW Fund 013			Variance Analysis - Allocation and Budget					
	City Council	City Admin	City Recorder	Finance	City Hall	PW Engr	PW Ops	Total ICAP	Budget	Total Change		Change in Allocation		Change in Budget	
Basis of allocation	Budget	Budget	Budget	Modify Budget	Staffing	Staffing	Staffing	FY 2016-17	FY 2015-16	Amount	Percent	Change in Allocation	Percent	Change in Budget	Percent
001 - General	20,560	77,830	70,320	81,510	42,100	40	14,160	306,520	268,130	38,390	14.3%	23,147	9%	15,243	5.7%
011 - Streets	8,480	32,120	29,030	33,640	5,040	4,150	25,460	137,920	119,330	18,590	15.6%	11,732	10%	6,858	5.7%
015 - Fleet	1,420	5,390	4,870	5,650	610	80	60	18,080	16,650	1,430	8.6%	531	3%	899	5.4%
017 - Water	19,900	75,370	68,100	225,490	17,170	8,950	88,760	503,740	464,610	39,130	8.4%	14,080	3%	25,050	5.4%
018 - Sewer	20,030	75,860	68,550	226,970	20,780	18,070	78,750	509,010	547,340	(38,330)	-7.0%	(63,642)	-12%	25,312	4.6%
018 - Storm	14,020	53,090	47,970	158,840	14,750	13,200	19,840	321,710	291,560	30,150	10.3%	14,152	5%	15,998	5.5%
Total Current Year	84,410	319,660	288,840	732,100	100,450	44,490	227,030	1,796,980	1,707,620	89,360	5.2%	0	0%	89,360	5.2%
Variance Analysis - Department/Division Budget															
Total Last Year	81,710	284,240	280,050	690,960	95,970	48,610	226,080	1,707,620							
Change															
Amount	2,700	35,420	8,790	41,140	4,480	(4,120)	950	89,360							
Percent	3.3%	12.5%	3.1%	6.0%	4.7%	-8.5%	0.4%	5.2%							

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City Departments



* Net Beginning Fund Balance less Draw on Reserves

Resources	Amount	%
Draw on reserves	2,942,196	12.1%
Charges for Services	8,659,640	35.7%
Intergovernmental	2,215,255	9.1%
Property taxes	1,695,890	7.0%
Franchise fees	1,525,710	6.3%
Licenses and permits	405,400	1.7%
Fines and forfeitures	218,300	0.9%
Other	6,585,979	27.2%
Total Current Revenues	24,248,370	66.6%
Beginning Fund Balances (net of draws)	12,174,782	33.4%
Total Resources	36,423,152	

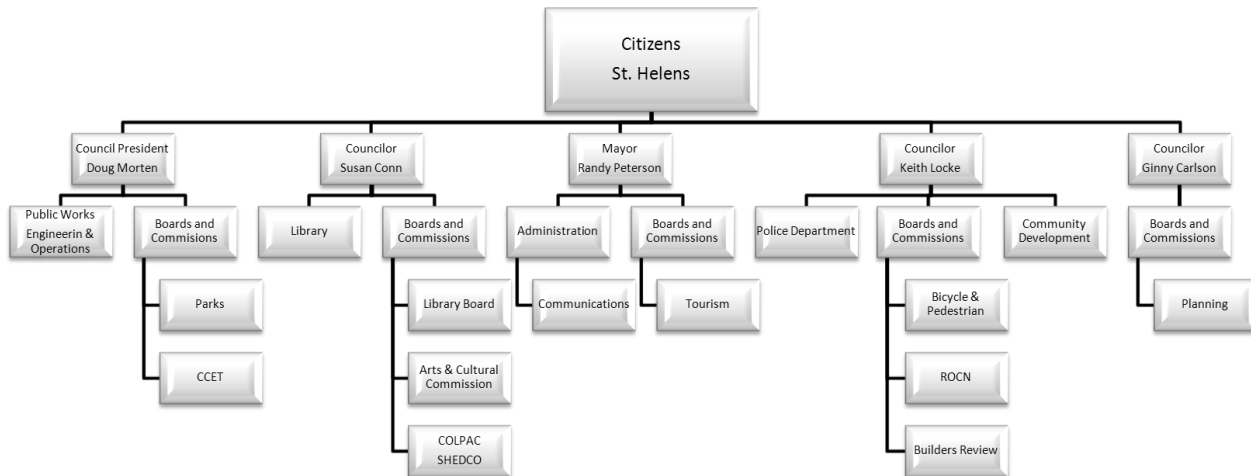
* Net of Contingency and Unappropriated Reserves

Uses by program	Amount	%
City Council	84,390	0.3%
Admin / CD	4,354,296	18.0%
Police	2,812,374	11.6%
Library	727,630	3.0%
Public Works	16,269,680	67.1%
Total Anticipated Expenditures	24,248,370	66.6%
Contingency	2,938,343	8.1%
Unappropriated reserves	9,236,439	25.4%
Total Uses	36,423,152	
Uses by expenditure category		
Personnel services	7,564,430	31.2%
Materials and supplies	7,132,840	29.4%
Capital Outlay	5,233,300	21.6%
Debt service	1,695,350	7.0%
Transfers	2,622,450	10.8%
Total	24,248,370	66.6%

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 Mayor is the formal representative of the City and is responsible for assigning each councilor responsibilities to one of four departments (Administration and Community Development, Police, Library, and Public Works) and a number of board and committees. Traditionally, the Mayor has been assigned to the Administration and Community Development Department.



What's New?

- City has acquired the Boise Veneer property, which consists of 22 acres on the Columbia River adjacent to Columbia View Park, and the Boise White Paper property, which consist of over 200 acres and is just south of the Veneer property. These properties will expand public access to the river and generate further development of the River Front area.
- Adopted the 2016 City of St Helens, Council Mission and Goals.

Performance Measurements

Measure	Program	FY 2012	FY 2013	FY 2014	FY 2015	Estimated FY 2016
Set City Goals and Objectives	City Council	Yes	Yes	Yes	No	Yes
Conduct annual performance reviews of department heads	City Council	5	5	5	5	5
Average length of City Council Work Sessions	City Council				99 minutes	94 minutes
Number of Public Forums and Hearings	City Council	15	11	11	8	11

Budget Highlights

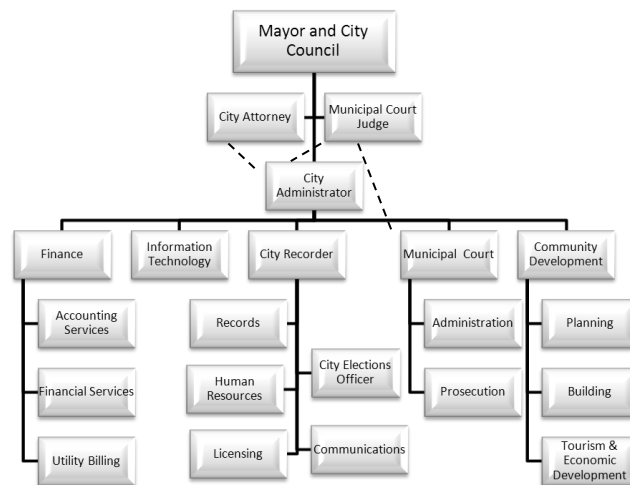
Classification	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Proposed FY 16-17
Indirect cost allocation	53,151	59,785	81,710	84,390
Sources	53,151	64,410	81,710	84,390
Personnel Services	32,331	32,335	48,640	51,250
Materials & Services	20,814	27,450	33,070	33,140
Uses	53,145	64,410	81,710	84,390
Mayor and City Council Members	5	5	5	5

Funding Sources - City Council is funded through an indirect cost allocation plan that charges all operating budgets a prorated share of the costs associated with governance.

Uses – City Council compensation is indexed as a percent of the Columbia County Commissions per Resolution 1490. From FY 2011-12 to FY 2014-15 there was a voluntary freeze on compensation. In FY 2014-15, the City initiated \$10,000 appropriation for discretionary community grants and awards.

Administration and Community Development

The Administration and Community Development Departments provide for the general administrative oversight of the City to insure implementation of the City Council goals and policies. The divisions cover a wide variety of functions that encompass the areas of administration support, strategic planning, city management, financial management, accounting, utility billing, municipal court, human resources management, economic development, information services, records management, risk management, legal, and contracts and purchasing.



City Administrator is appointed by the City Council and is responsible for the administration of City Council Policies and provides direction to the Administration and Community Development Departments. 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.

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

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

Municipal 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.

Community Development

- Planning provides a variety of services intended to preserve and enhance the quality of life for those who visit, live and work in our community. The 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.
- Building ensures 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.
- Economic Development is comprised of a number of cost centers that track programs for promotion and special development activities throughout the City.

Non-departmental covers the maintenance of City-leased properties, utilities associated with public corridors, nuisance abatement, and administration of business licenses.

City Hall covers all costs associated with City Hall and the Vagt Building.

IT and Self Insurance covers all costs related to the maintenance and replacement of the City's computer and network infrastructure and any un-insured events / deductibles.

What's New?

- Acquisition of Boise Veneer and Boise White Paper Property providing over 220 acres of property for public/private partnership for development. These properties will significantly increase public access to the Columbia River and have significant economic potential for sustainable development.
- City transferred dog licensing program to County in November 2014.
- City has been awarded Federal, State and Local grants to provide assistance necessary to further the waterfront redevelopment plans.

Did you know?

- City initiated a new special revenue fund to account for the activities associated with the City's Economic Development efforts.
- Timber revenues were the significant economic tool that enabled the City to acquire the Boise Venerer property.

Performance Measurements

Measure	Program	FY 2012	FY 2013	FY 2014	FY 2015	Estimated FY 2016
Unqualified Audit Report	Finance	Yes	Yes	Yes	Yes	Pending
GFOA Budget Certification	Finance	No	Yes	Yes	Yes	No
Ave # days quarterly reports issued from qtr ending	Finance	40	38	35	35	35
Publication of Quarterly Gazette	Admin	Yes	Yes	Yes	Yes	Yes
Public Records Requests Processed	Recorder	163	166	165	173	178
Council Minutes Transcribed	Recorder	62	53	53	51	57
Press Releases	Admin	49	43	27	32	27
Website, Twitter and Facebook contacts	Admin	380	570	426	507	480
Code Enforcement	Building/ Planning	6	10	2	20	31
Non-Traffic Violations	Courts	NA	557	518		
Traffic Violations	Courts	375	332	602		
Business Licenses Issued	Admin	883	940	946	1012	1000
Land Use Permits	Planning	98	97	76	85	89
Annexations	Planning	2	0	2	0	1
Residential Single Family Dwellings Permits Issued	Building	12	22	16	34	30
Commercial Permits Issued	Building	65	98	68	115	120
Total Permits Issued	Building	400	309	364	328	330
Contracts Processed	Recorder	58	34	61	55	45
Non-Traffic Violations per Court Clerk	Courts	N/A	279	247		
Computers and Network Devices Supported	IT			123		

Budget Highlights

Classification	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Adopted FY 16-17
Resources				
Beginning reserves	543,973	389,692	2,336,879	594,475
Discretionary resources	126,985	523,685	387,190	468,115
Motel/hotel taxes	79,223	110,671	95,000	126,000
Charges for services	22,791	26,624	30,270	48,280
Licenses and permits	385,074	319,372	300,230	401,600
Fines and forfeitures	208,538	190,975	205,000	200,000
Intergovernmental	376,831	15,540	363,000	463,000
Debt Financing	-	1,000,000	1,000,000	-
Miscellaneous	34,977	42,517	136,910	550,280
Indirect cost allocation	1,182,848	1,203,690	1,351,220	1,441,050
Transfers	369,000	2,253,850	1,025,000	577,450
Total Resources	3,330,240	6,076,616	7,230,699	4,870,250
Uses				
Personnel Services	1,174,620	1,247,452	1,477,200	1,714,740
Materials & Services	965,032	1,041,657	1,559,560	2,038,026
Capital Outlay	600,468	46,400	2,646,430	89,500
Debt Service	-	6,500	134,000	274,800
Transfers	211,370	286,740	125,240	237,230
Subtotal Uses	2,951,490	2,628,749	5,942,430	4,354,296
Contingency	-	82,531	1,079,540	1,277,833
Total Uses	2,951,490	2,711,280	7,021,970	5,632,129
Staffing - Full Time Equivalent (FTE)	14.00	14.00	15.30	17.30

Funding Sources – Administration programs are primarily funded through an Indirect Cost Allocation program which charges operating departments the centralized administrative costs prorated by operating budget. Community Development programs are primarily funded through charges for services, permits and intergovernmental revenues.

Uses – Personnel Services is 40% of budget and reflects increase in staffing to address increasing workloads, the usual inflationary increase in salaries as discussed in previous expenditure section, plus change in direct cost allocations for support (primarily a shift in enhancement to City Communications and Code Enforcement). Materials & Services is 47% of budget and reflects the increase in the planning and development of the Boise properties. Capital Outlay in FY 15-16 and Debt Service in FY 16-17 reflect acquisition of the Boise Veneer property.

Administration and Community Development by Divisions/Programs

Fd	Dpt	Divisions / Programs	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Adopted FY 16-17	FY 15-16 Vs. 16-17 Incr / (Decr)	
Administration								
001	103	Courts	323,171	317,743	351,690	403,330	51,640	14.7%
001	110	Non-dept	105,568	328,348	102,140	184,820	82,680	80.9%
010	305	Equipment	-	-	50,000	24,000	(26,000)	-52.0%
012	101	City Administrator	209,419	194,182	284,240	319,660	35,420	12.5%
012	102	City Recorder	258,496	266,232	280,050	288,840	8,790	3.1%
012	106	Finance	632,761	648,041	690,960	732,100	41,140	6.0%
012	107	City Hall	89,955	89,969	95,970	100,450	4,480	4.7%
012	108	IT/Self Ins	22,684	24,543	121,500	144,459	22,959	18.9%
Total Administration			1,642,053	1,869,058	1,976,550	2,197,659	221,109	11.2%
Community Development								
001	104	Planning	159,453	262,385	204,180	205,595	1,415	0.7%
001	105	Building	140,709	142,454	252,490	298,070	45,580	18.1%
004	4xx	Economic Development	-	-	-	1,158,670	1,158,670	-
008	008	Tourism	158,431	195,111	85,000	266,000	181,000	212.9%
009	206	PEG	7,655	5,540	9,350	31,992	22,642	242.2%
009	207	Grants	20,942	-	-	-	-	-
009	209	Economic Development	361,053	131,817	3,301,680	112,560	(3,189,120)	-96.6%
009	213	Building Reserve	-	-	56,350	22,070	(34,280)	-60.8%
009	213	Youth Council	-	-	-	5,000	5,000	100.0%
032	032	Revenue Sharing (moved to GF)	131,653	-	-	-	-	-
033	033	Community Development Block Grant	329,540	22,385	56,830	56,680	(150)	-0.3%
Total Community Development			1,309,437	759,692	3,965,880	2,156,637	(1,809,243)	-45.6%
Total Administration/Community Development			2,951,490	2,628,750	5,942,430	4,354,296	1,725,546	-26.7%

The table above lists all the divisions/programs in Administration and Community Development with the corresponding Fund (Fd) and Department (Dpt) division/program numbers if you wish to reference further appropriation details in the sections provided at the fund levels. Some of the division/program budget highlights are:

- 004-4xx – Economic Development Fund – implementation of new fund which replaces 009-209 for enhanced tracking of revenues and expenditures associated with the City’s Economic Development efforts.
- 009-209 – Economic Development – this cost center was transferred to 004-4xx but the net decrease of activity between these cost centers reflect the acquisition of properties in FY 2015-16.
- 001-110 – Non-Departmental increased by 80% or \$82,680 primarily due to funding a full time Code Enforcement officer partially offset by decrease in transfer of net building activity to a reserve account in accordance with State regulations.
- 010-305 – Equipment reflects the anticipated completion in FY 2015-16 of the purchase / installation of a new city-wide communications system.
- 012-108 – IT/Self Insurance increased 18.1% or \$22,959 primarily due to implementation of centralized self-insurance reserve to cover uninsured litigation and cost associated with labor contract negotiations/disputes.
- 001-105 – Building increased 18.1% or \$45,580 primarily due to the addition of a .5FTE building Inspector which would be fully funded with building revenue streams and new IGA with several other governmental agencies to provide inspection services.

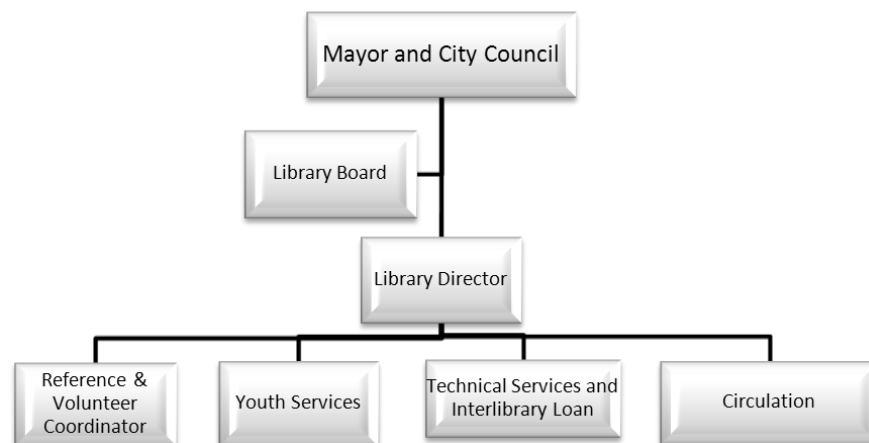
Library

The St. Helens Public Library is a vibrant institution that provides an array of services within the Library, through its growing number of online services and through outreach in the community.

Key services offered in 2016 are:

- Electronic access to information such as downloadable audio and e-books, downloadable music, research databases, and digitized historical newspapers.
- Computers for public use and wireless internet access.
- Story times for young children based on the latest research in early brain development.
- Summer reading programs for children, teens and adults.
- Hands-on science, technology, engineering and mathematics (STEM) programs for youth.
- Exam proctoring services for college students and resume help for job seekers.
- Cultural Passes for free or reduced admission to Portland cultural institutions such as the Portland Art Museum and the Pittock Mansion.
- Programs for adults such as cultural and educational lectures, support for local writers, and programs on diverse topics such as sailing, dog behavior, the history of chocolate and ukulele instruction.

In the last budget cycle, Library staffing was approved at 5.3 FTE. This is 0.2 FTE less than the level of staffing needed to restore the Library open hours to 47 hours per week – the level prior to staffing reductions in March of 2014.



Did You Know?

In FY2014-15,

- Over 8,000 children, teens and adults attended Library programs.
- Over 60,000 patrons visited the Library or participated in Library outreach activities.
- Library patrons circulated over 112,000 physical items and downloaded over 7,900 electronic items.

What's New?

100th Birthday Celebration - In May 2015, the St. Helens Public Library celebrated its centennial year with a month-long birthday celebration that highlighted the history of the Library and the Library's continued relevance in the community. The Library collaborated with other community groups that were also celebrating their 100th birthday in 2015, including the Columbia County Fair and Rodeo, the Warren Grange, and the St. Helens Kiwanis Club. The celebration activities continued into the summer with the Kiwanis Parade and ceremonies and exhibits at the Columbia County Fair.

Continued Collaboration with Early Childhood Development Organizations - St. Helens Public Library continues to work with community organizations that facilitate early childhood development. This year, our Youth Librarian held monthly story times at Head Start, helped teach early literacy classes as part of a teen parenting outreach program at the St. Helens High School and worked with Northwest Regional Education Service District (ESD) to participate in their annual health and education clinic. Additionally, the Library received a Ready to Read grant that helps fund the Library's summer reading program and provides money for early literacy outreach to community organizations, including funding for on-site story times and class field trips to the Library.

Conversation Project Programs – Oregon Humanities offers public discussion programs about provocative issues and ideas. In this fiscal year, the Library will have hosted three Conversation Projects about rethinking a city's downtown center, talking about dying and an upcoming conversation, *Good Food, Bad Food: Agriculture, Ethics and Personal Choice*. These free programs are designed to engage community members in thoughtful, challenging conversations about ideas critical to our daily lives and our state's future.

National Novel Writing Month (NaNoWriMo) - In our fourth year of hosting this event and our second year as a NaNoWriMo municipality distinct from Portland, we again saw record participation – 44 active local writers in our region. Our writers were exceptionally productive. They had the eighth highest word count per capita in the nation!

Ukulele Instruction - After regularly hosting ukulele lessons on Saturdays, the St. Helens Public Library Ukulele Orchestra was formed. On average, a dozen members of the orchestra show up at the Library each Saturday to play ukuleles together. The Library has ukuleles available for checkout to individuals who are actively participating in the group. The group has performed at the Library's 100th birthday party celebration, community events and assisted living centers in the area.

Performance Measures

Council Goals	Measure	FY 11-2012	FY 12-2013	FY 13-2014	FY 14-2015	FY 2015-16 ⁽¹⁾
Provide Effective Governance and Fiscal Management	Grant Dollars Awarded ⁽²⁾	3.4K	66.3K	57.7K	60.1K	1.8K
Improve Service, Communication and Relationships	Open Hours Per Week	47	47	42	42	42
	Staffing (FTE)	5.2	5.65	5.38	5.38	5.3
	Total Library Users	61,895	56,933	59,311	51,556	32,333
	Outreach/Program Attendance	5,740	5,788	5,928	8,729	2,950
	Circulation (Checkouts/Renewals)	105,115	109,120	115,483	112,395	63,669
	Downloads – eBooks, Music	4,028	4,382	6,833	7,912	7,215
	Volunteer Hours	892	1,116	813	811	600
Foster a Safe and Healthy Community	Children's Programs ⁽⁴⁾	167	159	192	242	117
	Teen Programs ⁽⁴⁾	3	23	36	50	21
	Adult Programs ⁽³⁾	30	60	48	85	60
	Summer Reading Program	Yes	Yes	Yes	Yes	Yes
	Teen Advisory Board ⁽⁴⁾	No	No	Yes	Yes	
	Teen Babysitting Classes ⁽⁴⁾	No	Yes	Yes	Yes	
	Teen Game Nights ⁽⁴⁾	No	Yes	Yes	Yes	
Facilitate Economic Development Activities	Public Computing and Wi-Fi	Yes	Yes	Yes	Yes	Yes
	Resume Help/Job Search	Yes	Yes	Yes	Yes	Yes
	Exam Proctoring	Yes	Yes	Yes	Yes	Yes
	Host Writers' Guild/Workshops	No	Yes	Yes	Yes	Yes
Provide Sound Stewardship of Community Assets	Oversee Building Upkeep	Yes	Yes	Yes	Yes	Yes
	Maintain Library's Collection	Yes	Yes	Yes	Yes	Yes
	Manage Meeting Rooms	Yes	Yes	Yes	Yes	Yes

Footnotes

- (1) Fiscal year 2015-16 figures are through 2/29/2016
(2) LSTA grant ended 6/30/2015
(3) Ukulele Orchestra accounts for 3-5 programs per month--began 02/2015
(4) Youth librarian position vacant beginning in late December 2015

Budget Highlights

Classification	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Adopted FY 16-17
Resources				
Beginning reserves	352,743	318,890	233,666	212,116
Discretionary resources	500,741	508,723	569,940	616,980
Charges for services	2,032	780	800	380
Fines and forfeitures	15,709	17,894	16,000	18,300
Intergovernmental	57,524	59,223	2,130	8,850
Interest earnings	1,520	1,141	1,500	1,200
Miscellaneous	39,407	17,541	9,500	52,700
Transfers	1,800	3,890	3,890	24,700
Total Resources	971,476	928,082	837,426	935,226
Uses				
Personnel Services	398,874	405,019	418,960	447,520
Materials & Services	204,886	207,645	216,242	225,910
Capital Outlay	48,313	67,469	2,000	49,500
Transfers	-	-	-	4,700
Subtotal Uses	652,073	680,133	637,202	727,630
Contingency	-	20,000	28,680	20,510
Total Uses	652,073	700,133	665,882	748,140
Staffing - Full Time Equivalent (FTE)	5.46	5.29	5.30	5.50

Funding Sources – Library programs are primarily funded through the allocation of discretionary resources from the General Fund. 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 (201).

Uses – Personnel Services is 62% of budget and reflects the usual inflationary increase in salaries as discussed in previous expenditure section and .2 FTE Library Assistant which will allow restoration of open hours lost 2014. Materials & Services is 31% of budget and the increase reflects the Library Strategic Planning Project and maintaining digital resources acquired through LSTA grant in previous years. Capital Outlay is 7% of budget and the increase reflects the gateway II project by the Arts and Cultural Commission.

Library by Divisions/Programs

Fd	Dpt	Divisions / Programs	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Adopted FY 16-17	FY 15-16 Vs. 16-17 Incr / (Decr)	
Library								
001	004	Operations	527,560	538,104	593,940	643,480	49,540	8.3%
009	201	Arts	34,095	28,215	19,000	55,500	36,500	192.1%
009	202	Building	31,317	53,436	11,060	4,830	(6,230)	-56.3%
009	203	Equipment	1,577	1,150	10,000	6,700	(3,300)	-33.0%
009	207	Grants	2,777	1,937	3,202	6,620	3,418	106.7%
009	208	Grants	54,747	57,291	-	-	-	
009	210	Grants	-	-	-	10,500	10,500	
Total Library			652,073	680,133	637,202	727,630	90,428	14.2%

The table above lists all the divisions/programs in Library with the corresponding Fund (Fd) and Department (Dpt) division/program numbers if you wish to reference further appropriation details in the sections provided at the fund levels. Some of the division/program budget highlights are:

- 001-004 – Operations increased by 8.3% or 49,540 primarily due to an increase in .2 FTE – Library Assistant, maintaining digital resources acquired through LSTA program in prior years, and professional development.
- 009-201 – Arts increased by 192% or \$36,500 primarily due the gateway II sculpture.
- 009-202 – Building reserve decreased 56.3% or \$6,230 primarily due to FY 15-16 acquisition of security cameras.
- 009-203 – Equipment decreased 33% or \$3,300 primarily due to the scheduled replacement of the Library’s program file servers in FY 15-16.
- 009-207 – Grants increased 106% or \$3,418 primarily due to the timing of utilization of ready to read grant.
- 009-210 – Grants increased primarily due to the Library Strategic Planning Project.

Police Department

The St. Helens Police Department strives to continue as a full-service agency providing police services to the community twenty-four hours a day, seven days a week. Our services are comprised of:

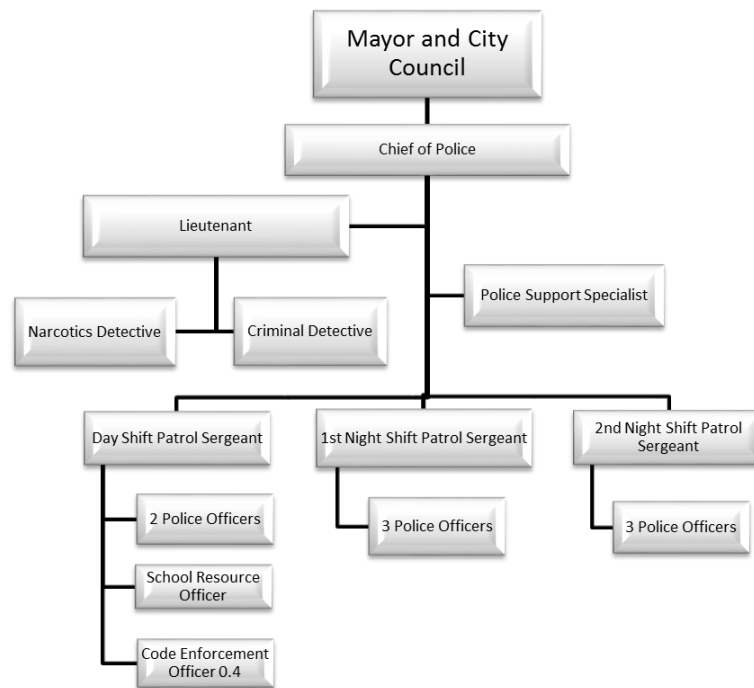
Patrol - Consists of three shifts of uniformed police officers. These officers provide emergency response, traffic enforcement, criminal investigations and routine patrol functions that allow them to engage the community in a number of problem solving scenarios.

Criminal Investigations – The Department provides for the professional and thorough investigation of reported criminal activity. Some of these investigations are incredibly detailed and complex matters that require the full time attention of an investigator. During FY2015-16 the Criminal Detective was promoted to Sergeant. Until staffing levels improve, the Criminal Detective position remains vacant.

Narcotics Investigations - The Department serves as the parent agency for the Columbia Enforcement Narcotics Team (CENT), a county wide narcotics task force. With the retirement in FY2015-16 of a senior and sole investigator, CENT operations have been suspended until staffing levels improve.

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

Reserve Officer Program - The Department has been actively engaged in a Reserve Police Officer program. These unpaid, volunteer members of the community serve the Department in a variety of functions that relieve some of the pressures of our currently strained patrol staff. There are currently two Reserve Officers participating in the St. Helens Police Department Reserve Training Academy.



Did you know?

- In FY 2005-06 the St. Helens Police Department recorded 12,846 calls for service. The department is on track to record 17,000 calls during FY 2015-16. A 75% increase over the last ten years.
- On average, the Police Department responds to 40 calls for service each day.
- In 1978 the St. Helens Police Department employed fifteen police officers. Today there are sixteen police officers employed by the city.
- Since 1990, the City's population has grown from 7,535 to 13,095.

What's New?

K-9 Program - Due to the current staffing level, and the required time commitment to train a new dog, the Department was not able to replace the K-9 officer during FY 2015-16. There are plans to do so with donated funding just as soon as our staffing levels are restored.

Reserve Officers – The St. Helens Police Department Reserve Academy is in its third year of operation. Success of the program can be measured by the number of Reserve Officers that have moved on to full time employment in law enforcement. Because of this success, the program rebuilds itself each year. There are two Reserve Officers currently in the training program.

Accreditation - The Police Department is working toward becoming accredited through the Oregon Accreditation Alliance (OAA). Significant policy revisions and time constraints prevented the department from achieving this goal during the 2015 calendar year. The Department hopes to be an accredited agency by mid-2016.

Community Involvement - The Police Department maintains a transparent relationship with the community and demonstrates this through a number of community and civic-minded endeavors.

Crisis Intervention Team (CIT) - The St. Helens Police Department, in cooperation with Columbia Community Mental Health and a number of community partners, implemented the CIT program. The first of its kind in Columbia County, CIT will improve the outcomes during police encounters with persons suffering from mental illness or who are in a mental health crisis. During FY 2015-16 the City of St. Helens received a grant from the Bureau of Justice Assistance that will allow for the employment of a CIT Coordinator and to spread the CIT training to every police officer in Columbia County over the next three years.

Performance Measures

Council Goals	Measure	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016 ⁽¹⁾
Foster a Safe and Healthy Community	Number of Sworn Officers	16	16	16	16	16
	Population Served	12,890	12,920	12,990	13,095	13,095
	Sworn Officers Per Thousand Population	1.25	1.23	1.23	1.22	1.22
	Annual Dispatch Activity	15,954	15,240	14,847	14,842	15,200
	Annual Activity Per Officer	997	952	927	927	950
	Annual Case Numbers	1,746	1,574	1,823	1,575	1,680
	Annual Case Numbers Per Officers	109	98	113	98	104
	Traffic Stops	1,914	1,807	2,431	1,809	1,990
	Traffic Citations	338	424	555	578	473
	Percent of Citations to Stops	17.60%	23.40%	22.80%	31.9%	23.00%
	Ordinance Violations	112	41	14	18	40
	Number of Code Enforcement Officers	1	0	0	0.3	0.4

(1) - Estimated

Budget Highlights

Classification	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Adopted FY 16-17
Resources				
Beginning reserves	16,230	18,088	18,088	56,230
Discretionary resources	2,155,265	2,261,200	2,524,750	2,444,780
Intergovernmental	45,000	46,000	45,000	193,105
Miscellaneous	22,855	18,500	29,680	62,029
Transfer in	-	-	-	56,230
Total Resources	2,239,350	2,343,788	2,617,518	2,812,374
Uses				
Personnel Services	1,789,736	1,921,162	2,151,180	2,085,950
Materials & Services	431,525	417,526	466,338	630,194
Capital Outlay	-	108,961	-	80,000
Transfer	-	-	-	16,230
Subtotal Uses	2,221,261	2,447,649	2,617,518	2,812,374
Contingency	-	-	-	-
Total Uses	2,221,261	2,447,649	2,617,518	2,812,374
Staffing - Full Time Equivalent (FTE)	17.00	17.00	17.08	17.00

Funding Sources – Police programs are primarily funded through the allocation of discretionary resources from the General Fund. In addition, the Police Department has reserves set aside in the Community Enhancement Fund (009) to utilize for K-9 costs (212), Police Reserve Program (211), and Justice and Mental Health Collaboration Program (Crises Intervention Team, CIT) (214).

Uses – Personnel services is 76% of budget and reflects the usual inflationary increase in salaries as discussed in previous, increase of .1 FTE Code Enforcement Officer (from 1.5 days per week to 2 days per week) which more than offset by change in staffing mix (department turnover). Materials & Services is 22% of budget and the increase reflects CIT program. Capital Outlay reflects the purchase of a police car.

Police Department by Divisions/Programs

Fd	Dpt	Divisions / Programs	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Adopted FY 16-17	FY 15-16 Vs. 16-17 Incr / (Decr)	
Police								
001	002	Operations	2,217,620	2,323,492	2,581,930	2,527,480	(54,450)	-2.1%
009	207	Grants	-	-	16,230	16,230	-	0.0%
009	211	Reserve program	3,642	5,785	8,358	6,500	(1,858)	-22.2%
009	212	Special Events - CENT Training	-	9,411	11,000	28,230	17,230	156.6%
009	214	Crisis Intervention Team (CIT)	-	-	-	153,934	153,934	
010	305	Equipment	-	108,961	-	80,000	80,000	
Total Police			2,221,261	2,447,649	2,617,518	2,812,374	194,856	7.4%

The table above lists all the divisions/programs in Police Department with the corresponding Fund (Fd) and Department (Dpt) division/program numbers if you wish to reference further appropriation details in the sections provided at the fund levels. Some of the division/program budget highlights are:

- 001-002 – Operations decreased 2.1% or \$54,450 reflecting change in staffing mix (turnover), funding of code enforcement office shifted to Community Development, and the shift in utilization of self-insurance reserve to fund unfunded litigation and personnel issues that arise.
- 009-212 – Special Events – increase reflects the transfer of the K-9 reserve.
- 009-214 – Crises Intervention (CIT) reflects a new 3-year grant awarded in October 2015 to fund a CIT program.
- 010-305 – Purchase of two police vehicles

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.

Engineering Division - Engineering oversees projects that develop new and/or enhance existing publicly owned infrastructure such as water, sewer, streets, storm drainage, and parks. The Division, consisting of three full-time and one part-time employees, perform a wide variety of tasks with three primary responsibilities:

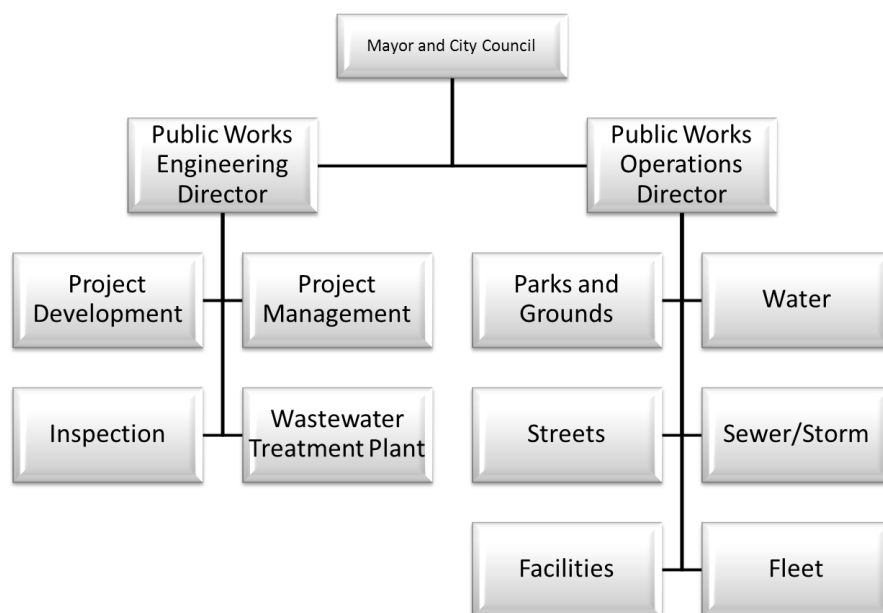
1. **Project Development** – The Engineering Division also designs and contracts for infrastructure construction and/or public improvement projects and issues permits regulating use and activity within the public right-of-ways.
2. **Project Management** – Oversees private and public infrastructure construction projects, ranging in size from full-scale subdivisions to small waterline replacement projects. Engineering is responsible for maintaining City infrastructure records such as plats, partitions and construction drawings depicting street, water, sanitary sewer, and storm drainage systems. 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. 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.
3. **Inspection** – Provides oversight, inspection, and coordination between various contractors and the City.

Wastewater Treatment – Operates and maintains the Wastewater Treatment Plant (WWTP) consisting of two lagoons, an operations building, a chlorine building, and a shop. The WWTP 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. Along with the Treatment Plant, the operators also maintain nine sewer lift stations and one stormwater lift station throughout town. Wastewater Treatment falls under the oversight of the Public Works Engineering Director.

Operations Division - The Operations Division is the largest section of the Public Works Department. Operations 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. Operations has six primary sections:

1. Parks and Grounds - Maintains the City's park lands and right-of-ways. The Parks Division falls under the umbrella of the Public Works Division, although the funding for the Parks Division comes from the General Fund. The Parks Division is responsible for maintaining 140 acres of developed park grounds and the development of two future parks.
2. Water Filtration and Water Distribution - Provides the operations and maintenance for the production and delivery of drinking water to approximately 4,500 customer connections serving approximately 13,000 residents.
3. Sanitary Sewer Collections and Storm Drains - 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-inches to 30-inches 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. Provides the maintenance and repair of more than 217,650 linear feet (41.2 miles) of storm drain mainlines, catch basin leads, perforated drain pipes, and several hundred catch basins.
4. Street Maintenance - 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.
5. 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.
6. Fleet - Operate, repair, and maintain 59 City vehicles and over 63 pieces of heavy and light equipment for all departments and divisions.



Did you know?

- The Engineering Division actively seeks grant monies to help fund many of the public improvement projects constructed each year.
- The Public Works Operations crews have installed nearly a mile of new storm drain pipes over the past two years.
- Ten years ago, approximately 9% of City streets were unpaved. Today, only 2.4% of the roads remain as gravel.
- The Parks Division maintains over 140 acres of developed park grounds.
- The Public Works Department is responsible for maintenance of various City-owned offices and buildings, including City Hall, the Police Station, and the Columbia Center.
- Public Works provides materials, staff, and services for the various festivals and community events held in town each year, including 13 Nights on the River, Spirit of Halloweentown, the 4th of July activities, and more.
- The oldest City water reservoir is 90 years old and still in use.

What's New?

- Gable Road improvements – coming soon!
- Sanitary pump station upgrade on S. River Street.
- S. 10th Street storm pump station re-route.
- More paving of gravel streets and pavement overlays.
- LED street light conversion.
- Rehabilitate the 2 million gallon water reservoir.
- Complete water meter replacements.
- Improve storm drainage on Columbia Boulevard, west of Highway 30.

Performance Measurements

Council Goals	Measure	Program	FY 2014	FY 2015	Estimated FY 2016
Provide Effective Governance and Fiscal Management	Number of projects put out to competitive bid	Engineering	8	13	10
	Dollars of grant funding received for various projects	Admin / Engineering	467,607	43,300	
Improve Service, Communication and Relationships	Linear feet of sanitary lines repaired	Engineering / Operations	8,368	150	750
	Linear feet of water mains replaced	Engineering / Operations	300	1,022	
	Miles of gravel roads paved	Engineering		1.27	
	Feet of new storm pipes constructed	Engineering / Operations	1,132	238	1,000
	Number of aging water meters replaced	Operations	510	971	900
Foster a Safe and Healthy Community	Million gallons of drinking water filtered	WFF	489	531	550
	Million gallons of wastewater treated	WWTP	1,489	1,757	2,000
	Acres of improved parks maintained	Parks	140	140	140
	Miles of sewer mains maintained	Operations	59.1	59.2	59.6
	Miles of water lines maintained	Operations	81.7	81.8	82.2
	Miles of storm lines maintained	Operations	43	43.1	43.5
	Miles of streets maintained	Operations	105	105	105.4
Facilitate Economic Development Activities	Private developments plans reviewed and approved	Engineering/Operations	3	5	6
	Right-of-way permits issued	Engineering	30	14	25
	Provided materials and services for community events	Engineering / Operations	18	17	17
Provide Sound Stewardship of Community Assets	Capital improvement projects completed	Engineering	6	9	10
	Maintain City-owned buildings/facilities	Operations	10	10	10
	Maintain City vehicle and equipment fleet	Fleet/Operations	111	111	111

Budget Highlights

Classification	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Adopted FY 16-17
Resources				
Beginning reserves	11,106,928	13,202,967	12,261,338	14,254,157
Discretionary resources	178,153	177,492	228,570	322,270
Charges for services	9,133,678	8,913,708	8,090,810	8,395,980
Licenses and permits	2,170	3,483	3,580	3,800
Intergovernmental	783,593	1,240,336	1,039,200	1,196,400
Interest earnings	59,355	65,831	57,000	55,000
Debt Financing	707,947	347,212	1,500,000	1,147,400
Loan Repayments	390	515	500	500
System devel. charge	364,125	412,016	254,000	215,000
Miscellaneous	63,372	57,373	68,670	136,050
Indirect cost allocation	171,735	234,272	274,690	271,530
Transfers	1,186,000	1,917,421	861,500	1,942,000
Total Resources	23,757,447	26,572,626	24,639,858	27,940,087
Uses				
Personnel Services	2,905,089	2,957,367	3,150,480	3,264,970
Materials & Services	3,673,954	4,171,984	4,244,270	4,205,570
Capital Outlay	1,573,731	1,836,525	4,656,400	5,014,300
Debt Service	866,276	897,507	903,960	1,420,550
Transfers	1,525,000	3,907,421	1,821,500	2,364,290
Subtotal Uses	10,544,051	13,770,804	14,776,610	16,269,680
Contingency	-	-	2,066,500	1,640,000
Total Uses	10,544,051	13,770,804	16,843,110	17,909,680
Staffing - Full Time Equivalent (FTE)	30.5	29.75	30.25	31.15

Funding Sources – Public Works programs are primarily funded through charges for services (Water/Sewer/Storm Fees) and intergovernmental revenues (STP, Gas Tax).

Uses – Personnel services is 22% of budget and reflects the usual inflationary increase in salaries as discussed in previous expenditure section plus a .4 FTE Pretreatment Program Specialist for assisting in meeting the new reporting requirements. Materials & Services is 28% of budget and remains Static. Capital Outlay is 27% of budget and reflects major capital improvement projects such as the completion of the Godfrey Park Outfall (\$.5 million), S. 10th Street Pump Station Reroute (\$.4 million) and various infrastructure replacements. Debt Service is 9% of budget and reflects the debt service applicable to the Water Filtration Facilities (Capital One) and the Inflow and Infiltration (I&I) project (DEQ). Transfers is 14% of the budget and reflects the potential inter-fund loans associated with economic development and utility rate funds which cover costs associated with infrastructure replacement.

Public Works Department by Divisions/Programs

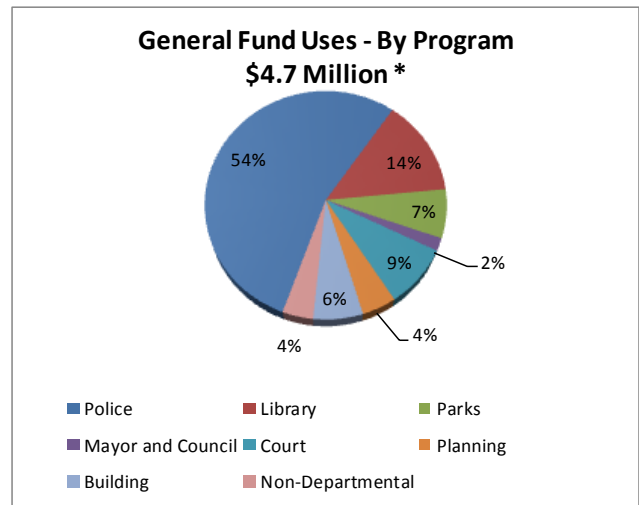
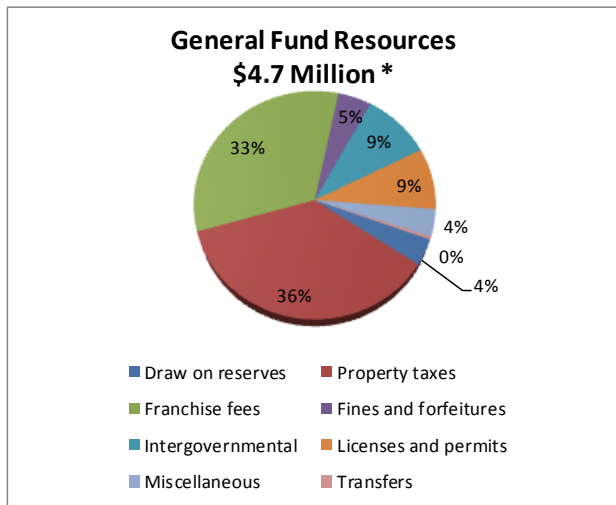
Fd	Dpt	Divisions / Programs	Actual FY 13-14	Actual FY 14-15	Adopted FY 15-16	Adopted FY 16-17	FY 15-16 Vs. 16-17 Incr / (Decr)	
Public Works								
001	005	Parks operations	210,938	218,339	270,250	322,270	52,020	19.2%
009	204	Parks reserve	2,700	2,421	76,600	2,000	(74,600)	-97.4%
009	207	Grants	570	460,542	-	-	-	
010	300	Parks SDC reserves	-	2,422	144,800	120,000	(24,800)	-17.1%
010	301	Streets CIP	283,687	34,354	1,390,000	1,456,300	66,300	4.8%
010	302	Water CIP	250,612	571,576	940,000	1,000,000	60,000	6.4%
010	303	Sewer CIP	719,753	433,179	930,000	504,000	(426,000)	-45.8%
010	304	Storm CIP	233,462	586,306	2,000,000	1,450,000	(550,000)	-27.5%
010	305	Equipment	32,724	204,008	195,000	670,000	475,000	243.6%
011	011	Streets operating	692,912	775,998	771,580	842,990	71,410	9.3%
013	402	Engineering	51,388	49,128	55,610	45,000	(10,610)	-19.1%
013	403	Operations	124,227	194,474	226,080	227,030	950	0.4%
015	015	Fleet Maintenance	254,828	267,567	285,350	291,980	6,630	2.3%
016	016	Water (Closed)	350,000	-	-	-	-	
017	017	Water Production & Distribution	2,079,662	2,157,408	2,226,180	2,557,320	331,140	14.9%
017	417	Water Filtration Facility	862,486	879,599	901,780	919,860	18,080	2.0%
017	517	Forest reserve	-	2,071,802	50,000	237,290	187,290	374.6%
018	018	Sewer collections	2,333,122	2,201,739	2,434,530	3,060,830	626,300	25.7%
018	019	Sewer - Secondary treatment	577,195	596,473	548,770	576,790	28,020	5.1%
018	020	Sewer - Primary treatment	343,150	326,225	380,500	394,470	13,970	3.7%
018	021	Storm water	957,585	1,576,443	752,880	1,380,460	627,580	83.4%
018	022	Sewer pumps	183,051	160,801	196,700	211,090	14,390	7.3%
Total Public Works			10,544,051	13,770,804	14,776,610	16,269,680	1,493,070	10.1%

The table above lists all the divisions/programs in Public Works with the corresponding Fund (Fd) and Department (Dpt) division/program numbers if you wish to reference further appropriation details in the sections provided at the fund levels. Some of the division/program budget highlights are:

- 001-005 – Parks Operations increase reflects shift of .2 FTE staffing for maintenance of parks.
- 010-300 through 305 – Capital Projects variances reflect capital project activity. Please reference Fund 010 – Capital Improvement Fund section for detail project information.
- 017-517 – Forest reserve reflects transfer of these activities to the newly formed Economic Development Fund.
- 018-018 – Sewer Collections variance primarily reflects timing of the closure of DEQ loans and the timing of applicable debt service.
- 018-019 through 020 – Secondary and Primary increase reflect the .4 FTE part-time Pretreatment Program Specialist to assist in meeting the new reporting requirements.
- 018-021 – Storm water reflects timing of transfers to Storm CIP to cover the S. 10th Street Pump Station Reroute.



General Fund



* Excludes Beginning Fund Reserves not being drawdowned

Resources	Amount	%
Draw on reserves	173,975	3.7%
Property taxes	1,695,890	36.3%
Franchise fees	1,525,710	32.7%
Fines and forfeitures	218,300	4.7%
Intergovernmental	449,700	9.6%
Licenses and permits	405,400	8.7%
Miscellaneous	178,390	3.8%
Transfers	22,070	0.5%
Total Current Revenues	4,669,435	76.0%
Transfers - equity	-	0.0%
Beginning WC less draw on reserves	1,471,911	24.0%
Total Resources	6,141,346	

* Excludes Contingencies and Unappropriated Reserves

Uses by program	Amount	%
Police	2,527,480	54.1%
Library	643,480	13.8%
Parks	322,270	6.9%
Mayor and Council	84,390	1.8%
Court	403,330	8.6%
Planning	205,595	4.4%
Building	298,070	6.4%
Non-Departmental	184,820	4.0%
Total Anticipated Expenditures	4,669,435	76.0%
Contingency	913,000	14.9%
Unappropriated reserves	558,911	9.1%
Total Uses	6,141,346	

Uses by expenditure category

Personnel services	3,412,250	73.1%
Materials and supplies	1,184,585	25.4%
Transfers	72,600	1.6%

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 3.2% and collection rate of 94%.
- Franchise fees – increase of 2% primarily due to anticipated utility rate increases.
- Intergovernmental revenues increase of 6% primarily due to increase in alcohol beverage tax, and Revenue Sharing.
- Fines and forfeitures increase of 2% is primarily due to increased policing activity.
- Licenses and permits increase of 15% is primarily due to increase building fees, activities and providing inspection services to other jurisdictions.

Expenditures

- The personnel services cost increase of 3.4% primarily reflects anticipated cost of living increases (2.2%), and increase in staffing (.5 FTE Building Inspector, .25 FTE Court Office Assistant, .2 FTE Library Assistant, and .1 FTE Code Enforcement Officer).
- Materials & Services cost increase of 7.6% primarily reflects increase in: indirect cost allocation, abatement program, contract services in Building and Court, Library software licensing, and overall professional development.
- Transfers out decrease reflect reduction in projected building reserves.
- Detailed information can be found in each cost center for materials and services, capital outlay and transfers.

General Fund - Summary

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources						
Beginning working capital	1,245,573	1,802,520	1,641,827	1,645,886	1,645,886	1,645,886
Revenues						
Property taxes	1,542,416	1,592,949	1,632,300	1,695,890	1,695,890	1,695,890
Franchise fees	1,422,800	1,450,081	1,513,620	1,525,710	1,525,710	1,525,710
Licenses and permits	387,244	322,855	303,810	405,400	405,400	405,400
Fines and forfeitures	224,247	208,870	221,000	218,300	218,300	218,300
Intergovernmental	387,365	399,717	437,020	449,700	449,700	449,700
Interest earnings	13,058	12,608	10,100	12,000	12,000	12,000
Miscellaneous	85,259	89,282	62,940	82,000	82,000	82,000
Indirect cost allocation	53,151	59,785	81,710	84,390	84,390	84,390
Transfers	179,570	19,000	56,350	22,070	22,070	22,070
Total Revenues	4,295,110	4,155,147	4,318,850	4,495,460	4,495,460	4,495,460
Total resources	5,540,684	5,957,667	5,960,677	6,141,346	6,141,346	6,141,346
Uses						
Mayor and City Council						
Personnel services	32,331	32,335	48,640	51,250	51,250	51,250
Materials and services	20,814	27,450	33,070	33,140	33,140	33,140
Total Mayor and City Council	53,145	59,785	81,710	84,390	84,390	84,390
Municipal Courts						
Personnel services	158,711	146,987	165,200	209,470	209,470	209,470
Materials and services	164,460	170,756	186,490	193,860	193,860	193,860
Total Municipal Court	323,171	317,743	351,690	403,330	403,330	403,330
Planning						
Personnel services	97,738	148,744	116,920	119,050	111,690	111,690
Materials and services	35,279	88,429	49,260	55,890	55,890	55,890
Special payments	26,437	25,212	38,000	38,015	38,015	38,015
Total Planning	159,453	262,385	204,180	212,955	205,595	205,595
Building						
Personnel services	45,931	52,786	205,610	234,360	234,360	234,360
Materials and services	94,778	89,668	46,880	63,710	63,710	63,710
Total Building	140,709	142,454	252,490	298,070	298,070	298,070

General Fund - Summary

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Police						
Personnel services	1,789,736	1,921,162	2,151,180	2,115,500	2,085,950	2,085,950
Materials and services	427,884	402,330	430,750	441,530	441,530	441,530
Total Police Department	2,217,620	2,323,492	2,581,930	2,557,030	2,527,480	2,527,480
Library						
Personnel services	369,254	373,854	418,960	447,520	447,520	447,520
Materials and services	158,306	164,250	174,980	195,960	195,960	195,960
Total Library	527,560	538,104	593,940	643,480	643,480	643,480
Parks						
Personnel services	94,574	101,485	136,300	178,520	178,520	178,520
Materials and services	116,364	116,854	133,950	147,790	143,750	143,750
Total Parks	210,938	218,339	270,250	326,310	322,270	322,270
Non-Departmental						
Personnel services	25,892	18,447	19,950	18,640	93,490	93,490
Materials and services	22,098	42,161	13,300	18,730	18,730	18,730
Transfers	57,578	267,740	68,890	32,600	72,600	72,600
Total Non-departmental	105,568	328,348	102,140	69,970	184,820	184,820
Contingency	-	-	851,800	912,600	913,000	913,000
Total uses	3,738,164	4,190,651	5,290,130	5,508,135	5,582,435	5,582,435
Net change in fund balance	556,947	(35,504)	(971,280)	(1,012,675)	(1,086,975)	(1,086,975)
Ending fund balance	1,802,520	1,767,016	670,547	633,211	558,911	558,911

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources								
001	000	301000	1,245,573	1,802,520	1,641,827	1,645,886	1,645,886	1,645,886
Beginning working capital								
Revenues								
Property taxes								
001	000	302000	1,450,645	1,514,493	1,550,000	1,615,240	1,615,240	1,615,240
Property tax revenue								
001	000	303000	91,571	78,237	82,000	80,340	80,340	80,340
Previous levied taxes								
001	000	322000	200	219	300	310	310	310
Property tax interest								
Property taxes			1,542,416	1,592,949	1,632,300	1,695,890	1,695,890	1,695,890
Franchise fees								
001	000	306000	728,084	738,008	772,500	774,000	774,000	774,000
Franchise taxes								
001	000	373000	694,717	712,074	741,120	751,710	751,710	751,710
In lieu of franchise fees								
Franchise fees			1,422,800	1,450,081	1,513,620	1,525,710	1,525,710	1,525,710
Licenses and permits								
001	000	311000	85,016	84,962	88,960	90,600	90,600	90,600
Business licenses								
001	000	317000	20,276	3,453	-	-	-	-
Dog licenses								
001	000	319000	2,170	3,483	3,580	3,800	3,800	3,800
Camping fees								
001	000	312000	136,293	105,317	96,260	106,000	106,000	106,000
Building permits								
001	000	312100	-	-	-	15,000	15,000	15,000
Building permits - Admin								
001	000	313000	44,123	32,186	26,810	26,800	26,800	26,800
Plumbing permit fees								
001	000	314000	13,075	12,244	11,900	14,300	14,300	14,300
Mechanical permit fee								
001	000	315000	69,164	64,716	61,170	76,900	76,900	76,900
Plan check fees								
001	000	315100	-	-	-	10,000	10,000	10,000
City of Columbia City								
001	000	315300	-	-	-	40,000	40,000	40,000
Scappoose								
001	000	315400	-	-	-	2,000	2,000	2,000
FOG								
001	000	324000	17,127	16,494	15,130	20,000	20,000	20,000
Planning fees								
Licenses and permits			387,244	322,855	303,810	405,400	405,400	405,400
Fines and forfeitures								
001	000	318000	15,709	17,894	16,000	18,300	18,300	18,300
Fines- library								
001	000	341000	208,538	190,975	205,000	200,000	200,000	200,000
Fines								
Fines and forfeitures			224,247	208,870	221,000	218,300	218,300	218,300
Intergovernmental								
001	000	309000	9,179	6,422	10,000	8,000	8,000	8,000
Natural gas royalties								
001	000	325000	17,371	17,275	16,100	16,600	16,600	16,600
Cigarette tax								
001	000	326000	180,755	186,668	205,200	198,300	198,300	198,300
Alcohol beverage tax								
001	000	326100	-	-	-	1,000	1,000	1,000
Cannabis tax								
001	000	334000	16,500	16,500	16,500	16,500	16,500	16,500
State grants								
001	000	334100	115,310	119,343	131,220	130,000	130,000	130,000
State grants - Revenue Sharing								
001	000	335000	3,250	8,509	13,000	13,000	13,000	13,000
National parks service grant								
001	000	362000	45,000	45,000	45,000	66,300	66,300	66,300
Intergov. - revenue								
Intergovernmental			387,365	399,717	437,020	449,700	449,700	449,700

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17	
001	000	346000	Interest earnings	13,058	12,608	10,100	12,000	12,000	12,000
			Miscellaneous						
001	000	315200	Non-resident library card fees	11,110	11,486	8,000	8,200	8,200	8,200
001	000	320000	Miscellaneous - park	12,262	18,471	20,000	15,300	15,300	15,300
001	000	316200	Dockside services	-	-	-	8,000	8,000	8,000
001	000	323000	Miscellaneous - police	6,558	7,718	4,060	7,200	7,200	7,200
001	000	344000	Court reimbursements	5,055	8,389	5,080	9,100	9,100	9,100
001	000	351000	Police trainee fee	10,697	9,574	8,120	9,200	9,200	9,200
001	000	354000	Miscellaneous	10,489	5,335	5,080	5,100	5,100	5,100
001	000	356000	Rents	3,000	3,000	3,000	3,000	3,000	3,000
001	000	358000	Contribution- C.E.N.T.	100	-	-	-	-	-
001	000	366000	Excise tax	1,730	-	-	-	-	-
001	000	370000	Insurance proceeds	22,406	22,915	8,000	15,300	15,300	15,300
001	000	371000	Donation- parks	1,853	2,394	1,500	1,600	1,600	1,600
001	000	374000	McCormick softball field don.	-	-	100	-	-	-
			Miscellaneous	85,259	89,282	62,940	82,000	82,000	82,000
001	000	389100	Indirect cost allocation	53,151	59,785	81,710	84,390	84,390	84,390
			Transfers						
001	000	392000	Revenue sharing	131,653	-	-	-	-	-
001	000	392000	Water res/Building res	-	-	56,350	22,070	22,070	22,070
001	000	392000	Reimbursement economic devel	47,917	19,000	-	-	-	-
			Transfers	179,570	19,000	56,350	22,070	22,070	22,070
			Total Revenues	4,295,110	4,155,147	4,318,850	4,495,460	4,495,460	4,495,460
			Total resources	5,540,684	5,957,667	5,960,677	6,141,346	6,141,346	6,141,346

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Uses								
001	100	Mayor and City Council						
		Personnel services						
001	100	401000 Salary	30,000	30,000	45,120	47,540	47,540	47,540
001	100	415000 SSI taxes	2,295	2,295	3,470	3,650	3,650	3,650
001	100	417000 Workers comp	36	40	50	60	60	60
		Total Personnel services	32,331	32,335	48,640	51,250	51,250	51,250
		Materials and Services						
001	100	457000 Office supplies	-	142	150	150	150	150
001	100	461000 Public meetings	-	299	500	300	300	300
001	100	473000 Miscellaneous	1,702	1,939	2,430	2,550	2,550	2,550
001	100	490000 Professional development	15,149	14,942	16,880	16,980	16,980	16,980
001	100	500000 Information services	3,962	4,140	3,110	3,160	3,160	3,160
001	100	558100 Grants and awards		5,989	10,000	10,000	10,000	10,000
		Total Materials and Services	20,814	27,450	33,070	33,140	33,140	33,140
001	100	Total Mayor and City Council	53,145	59,785	81,710	84,390	84,390	84,390
001	103	Municipal Court						
		Personnel services						
001	103	401000 Salary	89,870	84,549	87,790	97,020	97,020	97,020
001	103	401000 Overtime	-	-	-	-	-	-
001	103	415000 SSI taxes	6,921	6,477	6,750	7,450	7,450	7,450
001	103	416000 Retirement	18,737	17,542	18,370	20,440	20,440	20,440
001	103	417000 Workers comp	201	215	200	240	240	240
001	103	418000 Medical benefits	40,105	35,721	36,110	47,790	47,790	47,790
001	103	419000 Disability/life ins	409	405	420	420	420	420
001	103	422000 Longevity	820	360	360	360	360	360
001	103	424000 Unemployment						
001	103	438000 VEBA	1,648	1,520	1,560	1,560	1,560	1,560
001	103	449100 Direct labor charge	-	-	12,560	32,990	32,990	32,990
001	103	471000 PF health	-	198	1,080	1,200	1,200	1,200
		Total Personnel services	158,711	146,987	165,200	209,470	209,470	209,470
		Materials and Services						
001	103	457000 Office supplies	2,102	887	1,000	1,000	1,000	1,000
001	103	465000 Jury / witness fees	758	1,152	1,700	1,250	1,250	1,250
001	103	473000 Miscellaneous	258	96	100	200	200	200
001	103	490000 Professional development	2,070	2,522	3,930	4,250	4,250	4,250
001	103	500000 Information services	13,587	8,794	16,900	15,930	15,930	15,930
001	103	511000 Reference materials	299	94	390	390	390	390
001	103	554000 Professional services	118,645	128,940	131,100	136,240	136,240	136,240
001	103	555000 Self Insurance	-	-	-	580	580	580
001	103	579100 Indirect cost allocation	26,740	28,272	31,370	34,020	34,020	34,020
		Total Materials and Services	164,460	170,756	186,490	193,860	193,860	193,860
001	103	Total Municipal Court	323,171	317,743	351,690	403,330	403,330	403,330

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
001	104	Planning						
		Personnel services						
001	104	401000 Salary	72,002	109,641	123,990	127,470	127,470	127,470
001	104	415000 SSI taxes	5,489	8,355	9,480	9,780	9,780	9,780
001	104	416000 Retirement	18,224	22,441	33,960	31,820	31,820	31,820
001	104	417000 Workers comp	144	252	230	310	310	310
001	104	418000 Medical benefits	6,519	10,656	14,340	14,700	14,700	14,700
001	104	419000 Disability/life ins	204	334	420	420	420	420
001	104	422000 Longevity	-	-	-	360	360	360
001	104	438000 VEBA	1,260	1,620	2,160	2,160	2,160	2,160
001	104	449100 Direct labor charge	30,241	32,661	7,960	2,450	2,450	2,450
001	104	449200 Direct labor charge	(36,345)	(37,215)	(75,620)	(71,020)	(78,380)	(78,380)
001	104	471000 PF health	-	-	-	600	600	600
		Total Personnel services	97,738	148,744	116,920	119,050	111,690	111,690
		Materials and Services						
001	104	454000 Attorney expense	11,322	58,411	5,000	4,000	4,000	4,000
001	104	457000 Office supplies	220	67	400	500	500	500
001	104	461000 Public meetings	550	690	2,520	2,520	2,520	2,520
001	104	490000 Professional development	1,199	2,481	3,800	3,860	3,860	3,860
001	104	493000 Legal notices	1,367	1,227	1,300	1,300	1,300	1,300
001	104	494000 Recording fees	440	343	510	500	500	500
001	104	500000 Information services	4,272	4,606	6,820	6,670	6,670	6,670
001	104	555000 Self Insurance	-	-	-	580	580	580
001	104	559000 Special projects	4,359	6,500	13,000	13,000	13,000	13,000
001	104	579100 Indirect cost allocation	11,549	14,105	15,910	22,960	22,960	22,960
		Total Materials and Services	35,279	88,429	49,260	55,890	55,890	55,890
		Special Payments						
001	104	558321 Main street program	11,437	10,212	23,000	23,015	23,015	23,015
001	104	558322 Col Cnty Economic Devel. Tear	15,000	15,000	15,000	15,000	15,000	15,000
		Total Special Payments	26,437	25,212	38,000	38,015	38,015	38,015
001	104	Total Planning	159,453	262,385	204,180	212,955	205,595	205,595

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
001	105	Building						
		Personnel services						
001	105	401000 Salary	2,802	-	139,170	157,560	157,560	157,560
001	105	415000 SSI taxes	214	-	10,680	12,280	12,280	12,280
001	105	416000 Retirement	709	-	34,990	33,710	33,710	33,710
001	105	417000 Workers comp	6	-	840	1,590	1,590	1,590
001	105	418000 Medical benefits		-	38,210	41,130	41,130	41,130
001	105	419000 Disability/life ins		-	420	420	420	420
001	105	422000 Longevity pay	-	-	-	600	600	600
001	105	438000 VEBA		-	360	2,440	2,440	2,440
001	105	449100 Direct labor charge	42,441	52,786	14,540	17,110	17,110	17,110
001	105	449200 Direct labor charge	(242)	-	(33,600)	(33,440)	(33,440)	(33,440)
001	105	471000 PF health	-	-	-	960	960	960
		Total Personnel services	45,931	52,786	205,610	234,360	234,360	234,360
		Materials and Services						
001	105	452000 Plan review expense				-	-	-
001	105	454000 Attorney expense		80	1,000	1,500	1,500	1,500
001	105	457000 Office supplies	1,580	1,229	2,000	3,000	3,000	3,000
001	105	458000 Telephone expense		-	800	1,000	1,000	1,000
001	105	473000 Miscellaneous	295	-	300	300	300	300
001	105	490000 Professional development	140	923	4,350	5,000	5,000	5,000
001	105	500000 Information services	6,588	7,045	8,750	8,800	8,800	8,800
001	105	502000 Vehicle expense	-	-	1,000	1,500	1,500	1,500
001	105	531000 Gasoline	-	-	1,500	2,000	2,000	2,000
001	105	554000 Contract services	70,433	62,819	10,000	14,000	14,000	14,000
001	105	555000 Self Insurance	-	-	-	720	720	720
001	105	579100 Indirect cost allocation	15,743	17,573	17,180	25,890	25,890	25,890
		Total Materials and Services	94,778	89,668	46,880	63,710	63,710	63,710
001	105	Total Building	140,709	142,454	252,490	298,070	298,070	298,070

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
001	002	Police						
		Personnel services						
001	002	401000 Salary	972,354	1,054,590	1,129,590	1,122,750	1,122,750	1,122,750
001	002	409000 Overtime	86,496	117,504	75,980	75,010	75,010	75,010
001	002	409100 Overtime - Riembr	(8,120)	(5,957)	-	-	-	-
001	002	415000 SSI taxes	89,815	98,281	103,320	101,350	101,350	101,350
001	002	416000 Retirement	287,792	300,265	357,530	348,270	348,270	348,270
001	002	417000 Workers comp	23,348	30,083	24,830	31,450	31,450	31,450
001	002	418000 Medical benefits	285,117	295,040	375,430	369,450	369,450	369,450
001	002	419000 Disability/life ins	3,446	3,339	3,780	3,570	3,570	3,570
001	002	421000 Holiday pay	14,542	14,473	24,710	24,230	24,230	24,230
001	002	422000 Longevity	900	630	900	2,460	2,460	2,460
001	002	435000 Certification	56,400	54,643	61,200	41,940	41,940	41,940
001	002	436000 Incentive pay	5,436	5,234	7,200	7,200	7,200	7,200
001	002	437000 Physical fit incent pay	35,599	40,027	50,670	51,110	51,110	51,110
001	002	438000 VEBA	17,995	15,743	18,590	17,880	17,880	17,880
001	002	448000 Uniforms	15,534	16,063	17,780	17,780	17,780	17,780
001	002	471000 PF health	4,629	5,723	8,100	9,000	9,000	9,000
001	002	420000 Unemployment	13,988			-	-	-
001	002	449100 Direct labor charge	3,115	6,488	21,850	29,550	-	-
001	002	449200 Direct labor charge	(118,649)	(131,006)	(130,280)	(137,500)	(137,500)	(137,500)
		Total Personnel services	1,789,736	1,921,162	2,151,180	2,115,500	2,085,950	2,085,950
		Materials and Services						
001	002	454000 Attorney expense	68,425	31,026	15,300	5,000	5,000	5,000
001	002	455000 Insurance	31,140	37,233	39,280	43,730	43,730	43,730
001	002	457000 Office supplies	4,085	4,618	5,100	5,180	5,180	5,180
001	002	458000 Telecommunication expense	23,968	23,939	24,700	25,070	25,070	25,070
001	002	459000 Utilities	7,317	7,207	8,080	8,200	8,200	8,200
001	002	460000 Cert			-	1,000	1,000	1,000
001	002	470000 Building expense	6,940	5,280	4,590	18,000	18,000	18,000
001	002	473000 Miscellaneous	17,596	22,362	17,340	-	-	-
001	002	480000 Postage	150	268	220	500	500	500
001	002	490000 Police training/supplies	14,432	10,888	20,400	24,580	24,580	24,580
001	002	500000 Information services	19,409	32,234	20,710	26,570	26,570	26,570
001	002	501000 Operating materials & supplies	15,320	7,518	25,000	36,950	36,950	36,950
001	002	502000 Equipment expense	24,574	28,597	25,000	-	-	-
001	002	503000 K9 expense	1,820	152	1,500	1,500	1,500	1,500
001	002	504000 Ammunition	6,187	7,504	6,000	8,000	8,000	8,000
001	002	508000 Janitorial services	5,091	5,129	5,470	-	-	-
001	002	510000 Automotive expenses	10,918	9,568	20,400	15,000	15,000	15,000
001	002	522000 Radio & radar maint	1,153	2,233	3,570	1,000	1,000	1,000
001	002	526000 Publicity	-	963	1,000	1,000	1,000	1,000
001	002	531000 Gasoline expense	34,913	25,196	40,070	28,420	28,420	28,420
001	002	554000 Contractual services	8,111	15,068	3,000	30,000	30,000	30,000
001	002	555000 Self Insurance	-	-	-	4,930	4,930	4,930
001	002	579100 Indirect cost allocation	125,485	124,549	144,020	156,900	156,900	156,900
		Total Materials and Services	427,884	402,330	430,750	441,530	441,530	441,530
		Total Police	2,217,620	2,323,492	2,581,930	2,557,030	2,527,480	2,527,480

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
001	004	Library						
		Personnel services						
001	004	401000 Salary	266,976	273,058	280,820	288,260	288,260	288,260
001	004	409000 Overtime	-	95		-	-	-
001	004	415000 SSI taxes	20,295	20,792	21,660	22,200	22,200	22,200
001	004	416000 Retirement	59,921	61,023	65,830	67,540	67,540	67,540
001	004	417000 Workers comp	646	657	620	660	660	660
001	004	418000 Medical benefits	44,341	42,429	42,710	60,940	60,940	60,940
001	004	419000 Disability/life ins	817	845	840	840	840	840
001	004	422000 Longevity	1,500	1,800	2,160	2,160	2,160	2,160
001	004	438000 VEBA	4,378	4,320	4,320	4,320	4,320	4,320
001	004	449200 Direct labor charge	(29,620)	(31,165)	-	-	-	-
001	004	471000 PF health				600	600	600
		Total Personnel services	369,254	373,854	418,960	447,520	447,520	447,520
		Materials and Services						
001	004	454000 Attorney						
001	004	455000 Insurance	8,130	9,550	10,260	11,430	11,430	11,430
001	004	457000 Office supplies	5,367	5,014	5,260	5,340	5,340	5,340
001	004	458000 Telephone expense	3,249	3,321	3,470	3,640	3,640	3,640
001	004	459000 Utilities	13,400	13,868	15,050	15,280	15,280	15,280
001	004	470000 Building expense	16,768	16,529	17,000	17,260	17,260	17,260
001	004	473000 Misc. expense	1,748	1,264	1,800	2,000	2,000	2,000
001	004	481000 Visual Materials	4,349	4,736	4,460	4,530	4,530	4,530
001	004	483000 Audio Materials	2,998	3,661	3,820	3,880	3,880	3,880
001	004	490000 Professional development	520	881	750	5,000	5,000	5,000
001	004	500000 Information services	21,335	22,375	24,470	28,340	28,340	28,340
001	004	508000 Janitorial services	13,317	14,894	16,240	16,480	16,480	16,480
001	004	511000 Printed Materials	26,536	26,437	26,400	26,800	26,800	26,800
001	004	512000 Periodicals	2,414	2,385	2,500	2,540	2,540	2,540
001	004	517000 Library programs	4,760	5,780	5,520	5,600	5,600	5,600
001	004	517100 Digital resources	3,540	2,602	3,250	6,900	6,900	6,900
001	004	518000 Interlibrary services	2,023	2,111	2,200	2,230	2,230	2,230
001	004	519000 Furnishing/shelving exp	645	816	1,000	1,020	1,020	1,020
001	004	555000 Self Insurance	-	-	-	1,590	1,590	1,590
001	004	579100 Indirect cost allocation	27,208	28,027	31,530	36,100	36,100	36,100
		Total materials and services	158,306	164,250	174,980	195,960	195,960	195,960
		Total library services	527,560	538,104	593,940	643,480	643,480	643,480

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
001	005	Parks						
		Personnel services						
001	005	449100 Direct labor charge	94,574	101,485	136,300	178,520	178,520	178,520
		Total Personnel services	94,574	101,485	136,300	178,520	178,520	178,520
		Materials and Services						
001	005	457000 Office supplies	123	75	250	-	-	-
001	005	458000 Telephone expense	2,363	1,311	2,000	2,000	2,000	2,000
001	005	459000 Utilities	18,635	15,710	18,000	18,000	18,000	18,000
001	005	470000 Building expense	-	-	-	-	-	-
001	005	490000 Professional development	394	1,103	1,580	2,000	2,000	2,000
001	005	501000 Operating materials and supplies	35,124	42,158	35,000	35,500	35,500	35,500
001	005	508000 Dockside services	-	-	-	6,600	6,600	6,600
001	005	509000 Marine board expense	6,309	9,283	16,500	16,500	16,500	16,500
001	005	513000 Chemicals	4,502	2,416	6,500	6,500	6,500	6,500
001	005	531000 Gasoline expense	10,439	7,441	10,000	9,000	9,000	9,000
001	005	554000 Professional services	16,961	15,905	16,000	17,000	17,000	17,000
001	005	579100 Indirect cost allocation	21,513	21,452	28,120	34,690	30,650	30,650
		Total materials and services	116,364	116,854	133,950	147,790	143,750	143,750
		Total Parks	210,938	218,339	270,250	326,310	322,270	322,270

General Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
001	110	Non-Departmental						
		Personnel services						
001	110	449100 Direct labor charge	25,892	18,447	19,950	18,640	93,490	93,490
		Total Personnel services	25,892	18,447	19,950	18,640	93,490	93,490
		Materials and Services						
001	110	454000 Attorney				-	-	-
001	110	459000 Utilities	3,592	3,658	3,800	3,750	3,750	3,750
001	110	470000 Building expense	8,043	12,718	7,000	7,700	7,700	7,700
001	110	473000 Miscellaneous	740	269	500	500	500	500
001	110	500000 Information services	3,164	3,909	2,000	1,780	1,780	1,780
001	110	554000 Professional services	6,559	21,607	-	5,000	5,000	5,000
		Total Materials and Services	22,098	42,161	13,300	18,730	18,730	18,730
001	110	575000 Equipment	-	-	-	-	-	-
		Total capital outlay	-	-	-	-	-	-
001	110	596000 Contingency		-	851,800	912,600	913,000	913,000
		Transfers						
001	110	692000 Transfer to Community Enhancement		10,000				
001	110	692000 Equipment reserves		25,000	25,000	25,000	65,000	65,000
001	110	692000 Transfer Library Grant Reserve	12,800	3,890	3,890	-	-	-
001	110	692000 Transfer to Capital	19,000	167,400	40,000	5,000	5,000	5,000
001	110	692000 Building Reserve	25,778	-	-	-	-	-
001	110	692000 Transfer to building dept.		61,450	-	2,600	2,600	2,600
		Total Transfers	57,578	267,740	68,890	32,600	72,600	72,600
		Total Non-departmental	105,568	328,348	953,940	982,570	1,097,820	1,097,820
		Total uses	3,738,164	4,190,651	5,290,130	5,508,135	5,582,435	5,582,435
		Net change in working capital	1,802,520	1,767,016	670,547	633,211	558,911	558,911
		Reserve for Prepaid						
001	001	Ending fund balance	1,802,520	1,767,016	670,547	633,211	558,911	558,911

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Economic Development Fund

Economic Development Fund

This fund accounts for the diverse funding and specialized projects associated with the City's economic development efforts.

As the natural evolution of the City's efforts associated with Economic Development and specifically related to the recent purchases of the Boise Veneer and White Paper Properties, staff has proposed in Fiscal Year 2016-17 an Economic Development Fund.

The magnitude of scale and diverse funding associated with current economic development clearly illustrates that the tracking of these activities have outgrown the intent of the Community Enhancement Fund, which primary purpose is to track specialized designated reserves and specific grant projects. Now that the City has identified defined revenue streams and specific financing strategies, these activities are best tracked and maintained in a standalone special revenue fund. The individual fund will provide improved tracking of projects and enhanced transparency.

The Fund is segregated into cost centers applicable to ongoing projects. The cost centers will track distinct efforts associated with the City's Economic Development.

- 400 – Economic Planning - will capture the costs applicable to Area Wide Planning, the assessment and potential formation of Urban Development Plan Areas and the Sediment Repository Review.
- 410 Boise White Paper Property (BWP) – will capture the costs associated with maintaining the 200-acre White Paper Property which currently has one industrial lessee (Cascade) with potential for expansion of additional operating lessees (commercial / industrial), trails, ballfields, etc.
- 411 – Boise Veneer Property (BV) – will capture the costs associated with planning specific site usage, park development, and other public/private amenities.
- 412 – Forestry Reserve – will track the cost for maintaining the water shed reserve.

Economic Development Fund - Summary

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
<u>Resources</u>						
Beginning working capital				-	-	-
Revenues						
Leases	-	-	-	450,000	450,000	450,000
Grants	-	-	-	400,000	400,000	400,000
Transfer in	-	-	-	549,850	549,850	549,850
Total Revenues	-	-	-	1,399,850	1,399,850	1,399,850
Total resources	-	-	-	1,399,850	1,399,850	1,399,850
<u>Uses</u>						
Economic Planning						
Materials and services	-	-	-	600,000	600,000	600,000
Contingency	-	-	-	50,000	50,000	50,000
Total Economic Planning	-	-	-	650,000	650,000	650,000
Boise White Paper Properties (BWP)						
Personnel services				-	15,720	15,100
Materials and services	-	-	-	184,800	184,800	184,800
Debt service	-	-	-	150,000	150,000	150,000
Total BWP	-	-	-	334,800	350,520	349,900
Boise Veneer Property (BV)						
Personnel services				-	3,930	3,770
Materials and services	-	-	-	30,200	30,200	30,200
Debt service	-	-	-	124,800	124,800	124,800
Total BV	-	-	-	155,000	158,930	158,770
Forestry Reserve						
Materials and services	-	-	-	50,000	50,000	50,000
Contingency	-	-	-	187,290	187,290	187,290
Total BV	-	-	-	237,290	237,290	237,290
Total uses	-	-	-	1,377,090	1,396,740	1,395,960
Net change in fund balance	-	-	-	22,760	3,110	3,890
Ending fund balance	-	-	-	22,760	3,110	3,890

Economic Development Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Economic Development								
Resources								
004	000	301000	-	-	-	-	-	-
004	000	333100	-	-	-	-	-	-
004	000	333200	-	-	-	450,000	450,000	450,000
004	000	334100	-	-	-	400,000	400,000	400,000
004	000	378000	-	-	-	-	-	-
004	000	392000	-	-	-	237,290	237,290	237,290
004	000	392000	-	-	-	112,560	112,560	112,560
004	000	392000	-	-	-	-	-	-
004	000	392000	-	-	-	90,000	90,000	90,000
004	000	392000	-	-	-	110,000	110,000	110,000
Total Revenues			-	-	-	1,399,850	1,399,850	1,399,850
Uses								
Economic Planning								
Materials and Services								
004	400	554120	-	-	-	110,000	110,000	110,000
004	400	554110	-	-	-	400,000	400,000	400,000
004	400	554200	-	-	-	90,000	90,000	90,000
Total Materials and Services			-	-	-	600,000	600,000	600,000
004	400	596000	-	-	-	50,000	50,000	50,000
Total Economic Planning			-	-	-	650,000	650,000	650,000
Boise White Paper Property (BWP)								
Personnel services								
004	410	449100	-	-	-	-	15,720	15,100
Total Personnel services			-	-	-	-	15,720	15,100
Materials and Services								
004	410	454000	-	-	-	10,000	10,000	10,000
004	410	473000	-	-	-	150,000	150,000	150,000
004	410	501000	-	-	-	5,000	5,000	5,000
004	410	501200	-	-	-	5,000	5,000	5,000
004	410	554100	-	-	-	14,800	14,800	14,800
Total Materials and Services			-	-	-	184,800	184,800	184,800
Debt Service								
004	410	563000	-	-	-	150,000	150,000	150,000
004	410	569000	-	-	-	-	-	-
Total Debt Service			-	-	-	150,000	150,000	150,000
Total BWP			-	-	-	334,800	350,520	349,900

Economic Development Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Boise Veneer Property (BV)								
		Personnel services						
004	411	449100						
		Direct labor charge				-	3,930	3,770
		Total Personnel services				-	3,930	3,770
		Materials and Services						
004	411	454000						
		Attorney	-	-	-	-	-	-
004	411	473000						
		Property taxes				-	-	-
004	411	501000						
		Property Maintenance				5,000	5,000	5,000
004	411	501200						
		Offshore Lease				5,000	5,000	5,000
004	411	554100						
		Property Monitoring				20,200	20,200	20,200
		Total Materials and Services	-	-	-	30,200	30,200	30,200
		Debt Service						
004	411	563000						
		Principle expense				85,000	85,000	85,000
004	411	569000						
		Interest expense				39,800	39,800	39,800
		Total Debt Service	-	-	-	124,800	124,800	124,800
		Total BV	-	-	-	155,000	158,930	158,770
		Forestry Reserve						
004	412	546000						
		Timber Harvest				-	-	-
004	412	554000						
		Contract services				50,000	50,000	50,000
004	412	596000						
		Contingency				187,290	187,290	187,290
		Total Forestry Reserve	-	-	-	237,290	237,290	237,290
		Total Uses	-	-	-	1,377,090	1,396,740	1,395,960
		Ending fund balance	-	-	-	22,760	3,110	3,890

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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.

The Visitor and Tourism programs are continuing to evolve to better deliver desired programs and services.

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 opportunities within the City.
- 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 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources								
008	000	301000	281,653	230,498	141,448	199,241	199,241	199,241
		Beginning working capital						
		Revenues						
008	000	306000	79,223	110,671	95,000	126,000	126,000	126,000
		Motel/hotel tax						
008	000	309100	6,860	11,746	-	25,000	25,000	25,000
		Sponsorships						
008	000	334100	-	-	-	-	50,000	50,000
		Grants						
008	000	309000	2,193	7,027	-	4,500	4,500	4,500
		Miscellaneous						
008	000	392000	19,000	-	-	-	-	-
		Transfer In						
		Total Revenues	107,276	129,444	95,000	155,500	205,500	205,500
		Total resources	388,929	359,942	236,448	354,741	404,741	404,741
Uses								
		Materials and Services						
008	008	449000	39,600	33,000	-	-	-	-
		Tourism director						
008	008	451000	52,101	62,726	20,000	14,000	14,000	14,000
		Marketing expense						
008	008	473000	9,009	441	-	-	-	-
		Miscellaneous						
008	008	473500	-	-	5,000	5,000	5,000	5,000
		Public Art						
008	008	554000	-	-	20,000	29,000	29,000	29,000
		Contract Services						
008	008	554110	-	-	-	-	100,000	100,000
		Branding and Way Finding						
008	008	558103	7,300	-	-	-	-	-
		Community grant awards						
008	008	558104	50,421	79,943	40,000	88,000	88,000	88,000
		Community support						
		Total Materials and Services	158,431	176,111	85,000	136,000	236,000	236,000
008	008	692000	-	19,000	-	-	30,000	30,000
		Transfer						
008	008	596000	-	-	10,000	19,500	19,500	19,500
		Contingency						
		Total requirements	158,431	195,111	95,000	155,500	285,500	285,500
008	008	Ending fund balance	230,498	164,831	141,448	199,241	119,241	119,241



Community Enhancement Fund

Community Enhancement Fund

The City initiated this fund to account for special reserve funds that were set aside by governmental regulations (Federal, State, Local) or required by third party contracts.

Community Enhancement Fund - Summary

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources						
Beginning working capital	460,335	463,344	2,390,098	535,041	556,041	556,041
Revenues						
Public arts fees	6,360	60	-	-	-	-
Opportunity financing	-	1,000,000	1,000,000	-	-	-
Grants	122,435	510,808	352,130	135,655	135,655	135,655
Interest earnings	1,520	1,141	1,500	1,200	1,200	1,200
Miscellaneous	30,968	25,498	94,800	90,509	95,509	95,509
Transfer in	362,800	2,070,340	1,003,890	23,530	43,530	43,530
Total Revenues	524,083	3,607,847	2,452,320	250,894	275,894	275,894
Total resources	984,419	4,071,190	4,842,418	785,935	831,935	831,935
Uses						
Public arts	34,095	28,215	19,000	55,500	55,500	55,500
Library	90,418	113,814	24,262	23,950	23,950	23,950
Parks	24,213	460,542	50,100	-	-	-
Police	3,642	15,195	35,588	188,664	188,664	188,664
Administration	7,655	5,540	9,350	10,992	31,992	31,992
Economic development	313,136	125,317	3,167,680	-	-	-
Youth Reserve	-	-	-	-	5,000	5,000
Debt Service	-	6,500	134,000	-	-	-
Transfer out	47,917	2,421	82,850	157,560	157,560	157,560
Contingency	-	-	1,055,760	80,510	80,510	80,510
Total uses	521,075	757,545	4,578,590	517,176	543,176	543,176
Net change in fund balance	3,008	2,850,302	(2,126,270)	(266,282)	(267,282)	(267,282)
Ending fund balance	463,344	3,313,645	263,828	268,759	288,759	288,759

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Public Arts Reserve								
Resources								
009	201	301000	49,373	43,435	21,844	15,235	15,235	15,235
009	201	335010				38,000	38,000	38,000
009	201	335100	21,797	3,805	1,000	6,000	6,000	6,000
009	201	365100	6,360	60	-	-	-	-
009	201	392000		-	-	-	20,000	20,000
Total Resources			77,530	47,300	22,844	59,235	79,235	79,235
Uses								
009	201	558104	3,550	6,917	6,000	-	-	-
009	201	558105	740	603	1,500	1,500	1,500	1,500
009	201	558107	328	50	750	750	750	750
009	201	558108	1,090	312	500	500	500	500
009	201	558109	464	201	1,500	1,500	1,500	1,500
009	201	558110	-	425	1,250	1,250	1,250	1,250
009	201	652000	27,923	18,653	-	3,000	3,000	3,000
009	201	652010			2,000	46,500	46,500	46,500
009	201	558112	-	-	500	500	500	500
009	201	558114		1,054	5,000	-	-	-
009	201	596000	-	-	3,000	3,000	3,000	3,000
Total Uses			34,095	28,215	22,000	58,500	58,500	58,500
Ending fund balance			43,434	19,085	844	735	20,735	20,735

The mission of the Arts and Cultural Commission 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 St. Helens' major streets by installing kinetic metal art banners. On hold.
Summer Arts in the Park - Provide art activities in St. Helens' parks during the summer months: Trash Can Painting Competition on the Fourth of July and Art Show during the Maritime Festival.

Bike Rack Project - Provide artistic bike racks that are designed and built by St. Helens High School students.

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

Gateway Project – Phase 2 - Improve the City's highway frontage and create the City's identity by installing illuminated sculptures at the McNulty Bridge.

Spirit of Halloweentown – Provide art activity to support the annual community event.

Mural Project – Beautify the City with a mural executed by members of the community under the mentorship of a local artist.

Administration & Marketing - Administer the review process for public art proposals as required by the City Ordinance. Encourage opportunities for the recognition of art and culture.

Maintenance of St. Helens' Public Art Collection - Maintain in good condition the City's existing public art collections.

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Library building reserve								
Resources								
009	202	301000	268,360	240,595	189,459	179,600	179,600	179,600
009	202	346000	1,520	1,141	1,500	1,200	1,200	1,200
009	202	356100	2,032	780	800	380	380	380
Total Resources			271,912	242,516	191,759	181,180	181,180	181,180
Uses								
009	202	470000	4,620	4,620	4,760	4,830	4,830	4,830
009	202	470001		-	6,300	-	-	-
009	202	652213	6,307	-	-	-	-	-
009	202	575130	20,390	48,816	-	-	-	-
009	202	596000		-	10,000	10,000	10,000	10,000
Total Uses			31,317	53,436	21,060	14,830	14,830	14,830
Ending fund balance			240,595	189,080	170,699	166,350	166,350	166,350
Library equipment reserve								
Resources								
009	203	301000	18,427	16,850	16,100	6,700	6,700	6,700
Total Resources			18,427	16,850	16,100	6,700	6,700	6,700
Uses								
009	203	652312		1,150	10,000	2,000	2,000	2,000
009	203	652315	1,324	-	-	-	-	-
009	203	652316	253	-	-	-	-	-
009	203	692000				4,700	4,700	4,700
009	203	596000		-	6,100	-	-	-
Total Uses			1,577	1,150	16,100	6,700	6,700	6,700
Ending fund balance			16,850	15,700	-	0	0	0

Library Building Reserve (202)

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 to replace the library roof (asset preservation).

Library Equipment Reserve (203)

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 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Parks Property Reserve								
Resources								
009	204	301000	79,805	78,605	76,605	49,684	49,684	49,684
009	204	334400	1,500	-	-	-	-	-
		Total Resources	81,305	78,605	76,605	49,684	49,684	49,684
Uses								
009	204	652405	2,700	-	-	-	-	-
009	204	652406	-	-	50,100	-	-	-
009	204	692000	-	2,421	26,500	2,000	2,000	2,000
009	204	596000	-	-	-	10,000	10,000	10,000
		Total Uses	2,700	2,421	76,600	12,000	12,000	12,000
		Ending fund balance	78,605	76,184	5	37,684	37,684	37,684
PEG Access Reserve								
Resources								
009	206	301000	27,787	20,132	10,782	10,992	31,992	31,992
009	206	392000	-	-	-	-	-	-
		Total Resources	27,787	20,132	10,782	10,992	31,992	31,992
Uses								
009	206	458100	4,055	5,540	5,750	10,992	31,992	31,992
009	206	458101	3,600	-	3,600	-	-	-
009	206	596000	-	-	1,430	-	-	-
		Total Uses	7,655	5,540	10,780	10,992	31,992	31,992
		Ending fund balance	20,132	14,592	2	0	0	0

Parks Property Reserve (204)

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. The transfer out is the designated City's contribution to the pedestrian bridge primarily fund by State Parks grant (reference 010-300).

PEG Access Reserve (206)

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 televise public meetings.

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Grants								
Resources								
009	207	301000	16,582	16,210	16,802	18,500	18,500	18,500
009	207	334000	10,000	-	-	-	-	-
009	207	33xxxx		451,585	-	-	-	-
009	207	308000	1,835	1,938	2,130	1,850	1,850	1,850
009	207	334110	140	2,190	500	500	500	500
009	207	334130	942	(7)	-	2,000	2,000	2,000
009	207	334300	-	4,000	-	-	-	-
009	207	392000	11,000	5,000	-	-	-	-
Total Resources			40,499	480,917	19,432	22,850	22,850	22,850
Uses								
009	207	652910		-	16,230		-	-
009	207	652960	20,942	-	-	-	-	-
009	207	652950	570	460,542	-	-	-	-
009	207	652730	1,835	1,937	2,130	2,850	2,850	2,850
009	207	652740		-	1,072	1,770	1,770	1,770
009	207	692000				16,230	16,230	16,230
009	207	652760	942	-	-	2,000	2,000	2,000
Total Uses			24,289	462,479	19,432	22,850	22,850	22,850
Ending fund balance			16,210	18,438	-	-	-	-

Grant Reserve

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). City anticipates to close out this cost center on June 30, 2018 and start tracking individual grants in the other cost centers specifically set up by Department/Program. Meanwhile, the K-9 reserve has been transferred to the Police Contribution Reserve (212). In FY 2018-19, applicable Library activity will be tracked in the Library Reserve (210).

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
LSTA Grant								
Resources								
009	208	301000	-	-	-	-	-	-
009	208	334130	54,747	57,291	-	-	-	-
Total Resources			54,747	57,291	-	-	-	-
Uses								
009	208	449100	29,620	31,165	-	-	-	-
009	208	457000	4,706	7,060	-	-	-	-
009	208	554000	11,162	7,410	-	-	-	-
009	208	575000	1,850	859	-	-	-	-
009	208	501000	7,410	10,797	-	-	-	-
Total Uses			54,747	57,291	-	-	-	-
Ending fund balance			-	-	-	-	-	-
Library Grant Reserve								
Resources								
009	210	301000	-	1,800	5,690	8,310	8,310	8,310
009	210	333570	-	-	-	5,000	5,000	5,000
009	210	392000	1,800	3,890	3,890	4,700	4,700	4,700
Total Resources			1,800	5,690	9,580	18,010	18,010	18,010
Uses								
009	210	501200	-	-	-	10,500	10,500	10,500
009	210	501210	-	-	-	-	-	-
009	210	596000	-	-	9,580	7,510	7,510	7,510
Total Uses			-	-	9,580	18,010	18,010	18,010
Ending fund balance			1,800	5,690	-	-	-	-

LSTA Grant (208)

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 within 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. The grant ended on June 30, 2015.

Library Grant Reserve (210)

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. The existing Library Grant Reserve will be further modified in FY 2016-17 to accommodate accounting for all library grants and donations.

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Economic Development								
Resources								
009	209	301000		43,858	1,968,958	112,560	112,560	112,560
009	209	333100		1,000,000	1,000,000	-	-	-
009	209	333200			75,000	-	-	-
009	209	334100	54,911	-	350,000	-	-	-
009	209	392000		2,000,000	-	-	-	-
009	209	392000	350,000	-	1,000,000	-	-	-
Total Resources			404,911	3,043,858	4,393,958	112,560	112,560	112,560
Uses								
009	209	554110		9,947	500,000	-	-	-
009	209	554100	35,448	94,047	10,000	-	-	-
009	209	554120	17,203	15,593	55,000	-	-	-
009	209	575130	260,485	5,730	2,488,430	-	-	-
009	209	473000			11,250	-	-	-
009	209	554000			103,000	-	-	-
009	209	563000	-	6,500	134,000	-	-	-
009	209	692000	47,917			112,560	112,560	112,560
009	209	596000	-		1,000,000	-	-	-
Total Uses			361,053	131,817	4,301,680	112,560	112,560	112,560
Ending fund balance			43,858	2,912,041	92,278	0	0	0

The Economic Development cost center was initially set up to track and account for potential economic development opportunities and assess the potential for forming an urban renewal area. In FY 2015-16 the City purchased the Boise Veneer (July 2015) and White Paper (September 2015) properties, which covers over 230 acres along the Columbia River and Multnomah Channel. Financing came from designated dedication of timber revenues, interfund borrowings, issuance of bonds, and numerous State/Federal Brownfield grants. Staff’s conclusion from all the recent year activity was to form a new special revenue fund to better account and enhance transparency of the numerous projects and revenue sources that the Community Enhancement Fund could not adequately accommodate. Therefore, the existing cost center will be closed and all transactions for FY 2016-17 be tracked and accounted for in a new special revenue fund (Economic Development Fund reference pages 83-87).

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Building Reserve								
Resources								
009	213	301000		-	82,000	133,460	133,460	133,460
009	213	392000		61,450	-	2,600	2,600	2,600
		Total Resources	-	61,450	82,000	136,060	136,060	136,060
Uses								
009	213	473300	-	-	-	-	-	-
009	213	490000	-	-	-	-	-	-
009	213	692000		-	56,350	22,070	22,070	22,070
009	213	596000		-	25,650	50,000	50,000	50,000
		Total Uses	-	-	82,000	72,070	72,070	72,070
		Ending fund balance	-	61,450	-	63,990	63,990	63,990

Building reserve was developed to account for program revenues in excess of program costs. As designated by ORS 455.210, an annual reconciliation of building activity is required and any excess funds would be set aside in a reserve restricted for use for the building inspection program.

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Youth Council Reserve								
Resources								
009	215	301000	-	-	-	-	-	-
009	215	334110		-	-	-	2,000	2,000
009	215	359500		-	-	-	3,000	3,000
		Total Resources	-	-	-	-	5,000	5,000
Uses								
009	215	501000	-	-	-	-	5,000	5,000
009	215	596000		-	-	-	-	-
		Total Uses	-	-	-	-	5,000	5,000
		Ending fund balance	-	-	-	-	-	-

Youth Council reserve was initiated by a teen center contribution to support the activities of St Helens Youth Council (SHYC) (reference resolution 1740 and ordinance 3185). Reserve is to account for fund raising activities and project costs associated to SHYC.

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Police - Reserve Officers Reserve								
Resources								
009	211	301000						
		Beginning working capital	-	1,858	1,858	(0)	(0)	(0)
009	211	340000						
		Donations	5,500	5,610	6,500	6,500	6,500	6,500
		Total Resources	5,500	7,468	8,358	6,500	6,500	6,500
Uses								
009	211	652110						
		PD Reservist Expense	3,642	5,785	8,358	6,500	6,500	6,500
		Total Uses	3,642	5,785	8,358	6,500	6,500	6,500
		Ending fund balance	1,858	1,684	-	(0)	(0)	(0)
Police Contributions - other								
Resources								
009	212	301000						
		Beginning working capital	-	-	-	(0)	(0)	(0)
009	212	358000						
		Cent Reimbursement	-	6,234	7,000	5,000	5,000	5,000
009	212	359000						
		Donute Day Contributions	-	2,348	3,000	5,000	5,000	5,000
009	212	359500						
		Miscellaneous	-	531	1,000	2,000	2,000	2,000
009	212	392000						
		Transfer in - interfund loan	-	-	-	16,230	16,230	16,230
		Total Resources	-	9,112	11,000	28,230	28,230	28,230
Uses								
009	212	473100						
		Cent other	-	92	100	100	100	100
009	212	473200						
		Donute day	-	2,941	3,000	5,000	5,000	5,000
009	212	473300						
		Other events	-	4,178	4,000	3,000	3,000	3,000
009	212	490000						
		Training	-	2,200	3,900	3,900	3,900	3,900
009	212	652910						
		Police K-9 Program	-	-	-	16,230	16,230	16,230
		Total Uses	-	9,411	11,000	28,230	28,230	28,230
		Ending fund balance	-	(298)	-	(0)	(0)	(0)

Police Officer Reserve program (211) is primarily funded through grants and donations.

Police Special Events, CENT training programs, and specialized donations (212) are funded by contributions (general and CENT Agency). This cost center is to assure restricted contributions are properly matched to designated expenditures.

Please note, that in the past, multiple number of grants were tracked in the Grants cost center (207). However the complexities of tracking diverse number of donations and grants in a single cost center was inefficient resulting in transferring Police donations (K-9) to the Police Contributions cost center (212).

Community Enhancement Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Police - Justice and Mental Health Collaboration Program								
<u>Resources</u>								
009	214	301000	-	-	-	-	-	-
009	214	334100	-	-	-	126,805	126,805	126,805
009	214	334900	-	-	-	27,129	27,129	27,129
Total Resources			-	-	-	153,934	153,934	153,934
<u>Uses</u>								
009	214	489100	-	-	-	116,562	116,562	116,562
009	214	489110	-	-	-	26,488	26,488	26,488
009	214	490000	-	-	-	2,825	2,825	2,825
009	214	501000	-	-	-	100	100	100
009	214	502000	-	-	-	4,000	4,000	4,000
009	214	554000	-	-	-	3,959	3,959	3,959
009	214	596000	-	-	-	-	-	-
Total Uses			-	-	-	153,934	153,934	153,934
Ending fund balance			-	-	-	-	-	-

In October 2015, the City (the St. Helens Police Department as lead agency) in collaboration with Columbia Community Mental Health was awarded a three year, \$249,095 grant, from the US Department of Justice for the planning and implementation of Columbia County Crisis Intervention Team (CIT) program. In an effort to improve and promote positive interactions between law enforcement and individuals with mental illness or co-occurring mental health and substance abuse disorders, the Columbia County CIT Steering Committee was formed, which included all public safety, public health, and numerous support agencies throughout the Greater Columbia County. Over the three-year grant period, it is estimated that 1,000 individuals will be served.

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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 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources						
Beginning working capital	5,571,208	6,330,602	7,030,580	5,846,240	6,137,440	6,161,440
Revenues						
System development charge	364,125	412,016	254,000	215,000	215,000	215,000
Intergovernmental	25,559	36,223	218,300	303,560	312,700	312,700
Loans - DEQ	707,947	347,212	1,500,000	900,000	1,147,400	1,147,400
Miscellaneous	7,000	-	20,000	-	77,600	77,600
Transfer In	1,175,000	2,073,421	846,500	1,567,000	1,967,000	1,967,000
Total Revenues	2,279,631	2,868,872	2,838,800	2,985,560	3,719,700	3,719,700
Total resources	7,850,839	9,199,474	9,869,380	8,831,800	9,857,140	9,881,140
Uses						
	-	-	-	-	-	-
Parks projects	-	2,422	144,800	115,800	120,000	120,000
Street projects	283,687	34,354	890,000	1,031,300	1,356,300	1,356,300
Water projects	250,612	571,576	940,000	1,000,000	1,000,000	1,000,000
Sewer projects	719,753	433,179	430,000	404,000	404,000	404,000
Storm projects	233,462	586,306	2,000,000	1,150,000	1,450,000	1,450,000
Equipment	32,724	312,969	245,000	360,000	750,000	774,000
Transfers	-	-	1,000,000	200,000	200,000	200,000
Contingency	-	-	770,000	670,000	670,000	670,000
Total uses	1,520,237	1,940,805	6,419,800	4,931,100	5,950,300	5,974,300
Net change in fund balance	759,394	928,067	(3,581,000)	(1,945,540)	(2,230,600)	(2,254,600)
Ending fund balance	6,330,602	7,258,669	3,449,580	3,900,700	3,906,840	3,906,840

Capital Improvements Fund – Line Item Budget

Parks

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Parks Projects - SDC								
<u>Resources</u>								
010	300	301000	-	33,301	71,890	146,825	138,025	138,025
010	300	392000	-	7,421	66,500	7,000	17,000	17,000
010	300	370000	-	-	20,000	-	-	-
010	300	334320	-	-	53,300	33,560	42,700	42,700
010	300	334321	-	-	-	15,000	15,000	15,000
010	300	365000	33,301	45,784	30,000	25,000	25,000	25,000
Total Resources			33,301	86,506	241,690	227,385	237,725	237,725
<u>Uses</u>								
010	300	583000	-	-	-	-	-	-
010	300	652970	-	2,422	69,800	14,300	2,000	2,000
010	300	652990	-	-	-	25,000	25,000	25,000
010	300	653000	-	-	-	8,000	8,000	8,000
010	300	653100	-	-	-	-	-	-
010	300	653390	-	-	-	-	10,000	10,000
010	300	652980	-	-	75,000	68,500	75,000	75,000
010	300	692000	-	-	-	-	-	-
010	300	596000	-	-	50,000	50,000	50,000	50,000
Total Uses			-	2,422	194,800	165,800	170,000	170,000
010	300	Ending fund balance (Unappropriated)	33,301	84,084	46,890	61,585	67,725	67,725
Reserve Balances								
CIP				4,999	-	0	-	-
SDC				33,301	79,084.90	46,890	67,725	67,725

This cost center is to track the collections of Parks System Development Charges, Park Grants and Other Parks donations to be utilized for specific Park’s Capital Projects. The City received a State Park Grant to fund a pedestrian bridge in McCormick Park crossing Milton Creek and anticipate insurance proceeds and grants for repairs of Sand Island Docks.

PROJECT: Fenced Dog Park

The Parks Master Plan identified a desire for more off-leash dog park locations. There are currently two unfenced off-leash areas. The Parks Commission has recommended that a fenced dog park be created in one of the existing City parks.

PROJECT DESCRIPTION: Locate appropriate site and install fencing for a new off-leash dog park.

PROJECT: Covered Picnic Shelter

There are a few covered shelters in various City parks and all of them are very popular. Reservations for these shelters go very quickly and are used for a multitude of events; such as family picnics and reunions, company gatherings, civic events, birthday parties, and weddings. The City is applying for a grant to construct an additional covered shelter area within McCormick Park, tentatively to be located near the play structure.

PROJECT DESCRIPTION: Use grant funding and City matching contributions to install a new covered multi-use structure in McCormick Park.

Capital Improvements Fund – Line Item Budget

Streets

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Street Projects								
Resources								
010	301	301000	1,429,642	1,267,150	1,321,848	1,395,886	1,395,886	1,395,886
		Beginning working capital						
010	301	365000	95,636	75,794	40,000	40,000	40,000	40,000
		SDC Fees						
010	301	333100			500,000	500,000	747,400	747,400
		Other financing opportunities						
010	301	337000	25,559	36,223	165,000	255,000	255,000	255,000
		State STP						
010	301	354000	-			-	77,600	77,600
		Miscellaneous						
		Total Resources	1,550,837	1,379,168	2,026,848	2,190,886	2,515,886	2,515,886
Uses								
010	301	653100	184,220	25,839	25,000	50,000	50,000	50,000
		Unimproved paving						
010	301	653101	64,198	-	25,000	25,000	25,000	25,000
		Sidewalk						
010	301	653103	18,925	-	-	-	-	-
		Street Light upgrades						
010	301	653106	296	-	-	-	-	-
		SDC rate study						
010	301	653107	15,548	6,177	100,000	-	-	-
		St Helens Street Overlay						
010	301	653108	500	2,338	40,000	-	-	-
		Eisenschmidt sidewalk-overlay						
010	301	653110	-	-	200,000	251,300	251,300	251,300
		Gable Road						
010	301	653120	-	-	500,000	500,000	825,000	825,000
		Street Lighting						
010	301	653130				175,000	175,000	175,000
		Street Overlay						
010	301	653140				30,000	30,000	30,000
		Replace light poles						
010	301	692000		-	500,000	100,000	100,000	100,000
		Interfund Loan						
010	301	596000	-	-	100,000	100,000	100,000	100,000
		Contingency						
		Total Uses	283,687	34,354	1,490,000	1,231,300	1,556,300	1,556,300
010	301	Ending fund balance	1,267,150	1,344,813	536,848	959,586	959,586	959,586
		(Unappropriated)						
		Reserve Balances						
		SDC	911,380	957,091	10,480	691,991	691,991	691,991
		SDC reserved for Gable	200,000	200,000	-	248,700	248,700	248,700
		Reserve for CIP	155,770	187,722	526,368	18,895	18,895	18,895

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 approximately 1.3 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.

Last year, the Public Works Department reinstated a program to help property owners’ repair and/or replace deficient sidewalks adjacent to their property. In St. Helens, as in most cities, the property owner is responsible for building and maintaining the sidewalks and are liable for any injuries that may occur due to broken or uneven sidewalk along the frontage of their property.

PROJECT DESCRIPTION: The Sidewalk Repair/Replacement Program allows property owners to sign up and to have the Public Works Department perform the work on sidewalks in need of repair. The property owner is only responsible for reimbursing the City for materials, but labor and equipment will be provided by this project.

PROJECT: Various Street Overlays.

Construct an asphalt overlay of various streets throughout the City.

PROJECT DESCRIPTION: Utilize State Surface Transportation Program exchange funds to develop and implement a project to place a 2-inch asphalt overlay on up to eight different streets within the City.

PROJECT: Replace Non-Compliant Street Light Poles.

Replace certain light poles that are non-standard and non-compliant. This project would be performed in conjunction with the LED Street Lighting Upgrade project.

PROJECT DESCRIPTION: Utilize State Surface Transportation Program exchange funds to identify and replace several wooden light posts with new poles that meet current standards. The work would be done along with the city-wide LED street lighting upgrade to unify the lighting system.

PROJECT: Gable Road - Construct sidewalk, bicycle lanes, storm drain, and re-pave Gable Road from Highway 30 to the Columbia Blvd. intersection.

PROJECT DESCRIPTION: Utilize ODOT Transportation Enhancement grant funds to make major improvements to approximately 0.7 miles of Gable Road between Highway 30 and Columbia Boulevard. The funds were awarded through a competitive grant application process submitted jointly by the Columbia County Road Department and the City. The project will widen and improve the roadway, add bicycle lanes and sidewalk, construct new storm drainage facilities, and improve safety along the roadway. With the exception of Highway 30, this section of Gable Road is the most highly travelled road in Columbia County and the City has been attempting to obtain funding for improvements for many years. The City will contribute a total of \$500,000 obtained from System Development Charges towards the project over the next two to three years.

PROJECT: Street Lighting – upgrade the street lights from high pressure sodium to LED.

PROJECT DESCRIPTION: Columbia River PUD owns the 913 street lights within the City limits and charges a flat rate per light, maintenance of the lights, and applicable power costs. The conversion to LED will reduce the electrical and maintenance costs.

INTER-FUND LOAN: The City is in the process of assessing the recently acquired Boise Veneer and Boise White Paper properties associated with Economic Development projects (i.e. settlement repurposing and Urban Renewal Plan area/development) 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 drawn down in the next five years to consider utilizing for a short-term loan (ORS 294.468 allows Cities to make inter-fund loans for capital projects that will be paid back within five 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 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Water Projects								
Resources								
010	302	301000						
		Beginning working capital	1,564,079	1,684,024	1,591,024	1,681,529	1,681,529	1,681,529
010	302	392000						
		Transfer In	300,000	450,000	325,000	500,000	500,000	500,000
010	302	365000						
		SDC Fees	70,557	80,781	50,000	50,000	50,000	50,000
Total Resources			1,934,636	2,214,804	1,966,024	2,231,529	2,231,529	2,231,529
Uses								
Capital Outlay								
010	302	653200						
		Telemetry System Upgrade	137,455	224,801	-	-	-	-
010	302	653201						
		Water main replacement	20,831	142,773	200,000	200,000	200,000	200,000
010	302	653202						
		Water meter replacement	92,030	204,002	200,000	250,000	250,000	250,000
010	302	653205						
		Purchase land for reservoir	-	-	240,000	240,000	240,000	240,000
010	302	653206						
		SDC rate study	296	-	-	-	-	-
010	302	653207						
		2 MG Reservoir Rehab	-	-	300,000	300,000	300,000	300,000
010	302	653209						
		WFF Computers/Software Upgr	-	-	-	10,000	10,000	10,000
010	302	596000						
		Contingency	-	-	100,000	100,000	100,000	100,000
Total Uses			250,612	571,576	1,040,000	1,100,000	1,100,000	1,100,000
010	302	Ending fund balance	1,684,024	1,643,229	926,024	1,131,529	1,131,529	1,131,529
Reserves								
010	302	SDC	471,159	512,923	322,923	369,323	369,323	369,323
010	302	Capital Projects	712,865	590,306	23,101	142,206	142,206	142,206
010	302	Membranes replacements	500,000	540,000	580,000	620,000	620,000	620,000
Total Contingency / Reserves			1,684,024	1,643,229	926,024	1,131,529	1,131,529	1,131,529

PROJECT: Water Main Replacement Program.

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

PROJECT: Water meter replacement Program.

PROJECT DESCRIPTION: Annual ongoing program to replace old manual read water meters with new radio read meters. This is anticipated to be the final year of the ongoing project.

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 five to seven 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 two million gallon reservoir by installing a spray-on or membrane liner inside the 90-year old concrete reservoir. The proposed rehabilitation is a very cost-efficient method to significantly extend the service life of the facility.

Capital Improvements Fund – Line Item Budget

Sewer

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Sewer Projects								
<u>Resources</u>								
010	303	301000	1,009,641	1,467,050	1,672,050	1,799,039	1,799,039	1,799,039
010	303	392000	350,000	250,000	235,000	270,000	270,000	270,000
010	303	333000	679,546	313,819	-	-	-	-
010	303	365000	147,615	186,349	120,000	80,000	80,000	80,000
Total Resources			2,186,802	2,217,218	2,027,050	2,149,039	2,149,039	2,149,039
<u>Uses</u>								
Capital Outlay								
010	303	653300	27,967	-	-	-	-	-
010	303	653301	21,890	39,874	300,000	200,000	200,000	200,000
010	303	653302	666,009	336,908	-	-	-	-
010	303	653303	3,886	-	-	-	-	-
010	303	653305	-	43,570	-	-	-	-
010	303	653308	-	-	-	130,000	130,000	130,000
010	303	653307	-	-	-	4,000	4,000	4,000
010	303	653306	-	12,826	130,000	70,000	70,000	70,000
010	303	692000	-	-	500,000	100,000	100,000	100,000
010	303	596000	-	-	200,000	200,000	200,000	200,000
Total Uses			719,753	433,179	1,130,000	704,000	704,000	704,000
Ending fund balance			1,467,050	1,784,039	897,050	1,445,039	1,445,039	1,445,039
Reserves								
SDC			894,563	1,028,734	448,734	1,088,734	1,088,734	1,088,734
Capital Projects			572,487	755,305	448,316	356,305	356,305	356,305

PROJECT: Lift Station #9 Upgrade.

Replace the inefficient and problematic pumps and controls and sanitary lift station #9.

PROJECT DESCRIPTION: The pumps at the sanitary lift station are inefficient and require more maintenance. To reduce staff time and operating overhead costs, the existing pumps will be replaced with more efficient and low maintenance pumps.

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.

PROJECT: Manhole Rehabilitation Project

Over a number of years, the grout and seams in sanitary manholes can develop leaks. Additionally, the channels can deteriorate and become rough, trapping debris and potentially creating a sewage backup.

PROJECT DESCRIPTION: Approximately 50 sanitary sewer manholes have been identified to be in need of some type of rehabilitation. A variety of methods will be used to correct these issues depending on the specific deficiency. Typical tasks will include lining with a waterproof sealant, installing new covers, re-grouting the seams, rebuilding the flow channels, or a combination of these. The goal will be to stop the inflow of ground water through these deficiencies that enter the public sanitary sewer system.

INTER-FUND LOAN: The City is in the process of assessing the recently acquired Boise Veneer and Boise White Paper properties associated with Economic Development projects (i.e. settlement repurposing and Urban Renewal Plan area/development), 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 drawn down in the next five years to consider utilizing for a short-term loan (ORS 294.468 allows Cities to make inter-fund loans for capital projects that will be paid back within five 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

Storm

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Storm Water Projects								
Resources								
010	304	301000	1,369,724	1,706,681	2,045,681	445,076	745,076	745,076
010	304	392000	525,000	900,000	-	550,000	550,000	550,000
010	304	333000	28,401	33,392	1,000,000	400,000	400,000	400,000
010	304	365000	17,017	23,308	14,000	20,000	20,000	20,000
Total Resources			1,940,142	2,663,381	3,059,681	1,415,076	1,715,076	1,715,076
Uses								
Capital Outlay								
010	304	653400	13,543	68,389	100,000	100,000	100,000	100,000
010	304	653302	28,401	33,393	-	150,000	150,000	150,000
010	304	653409	191,517	484,523	1,900,000	500,000	800,000	800,000
010	304	653410				400,000	400,000	400,000
010	304	596000	-	-	300,000	200,000	200,000	200,000
Total Uses			233,462	586,306	2,300,000	1,350,000	1,650,000	1,650,000
010	304	Ending fund balance	1,706,681	2,077,076	759,681	65,076	65,076	65,076
Reserves								
010	304	SDC	720,014	530,743	(235,986)	(148,757)	(271,757)	(271,757)
010	304	Capital Projects	986,667	1,546,332	995,667	213,832	336,832	336,832
Total Contingency / Reserves			1,706,681	2,077,076	759,681	65,076	65,076	65,076

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: This project was started in summer of 2015 and the majority of the work was completed. Installation of the new 66-inch diameter pipe was temporarily halted before completion due to deteriorating weather conditions making it unsafe to continue work on the very deep trenches required for the pipe. Work is scheduled to be completed during the spring and summer of 2016.

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. Last year the crews installed over 2,000 feet of new storm pipe throughout the City.

PROJECT: Columbia Boulevard Storm Drainage Enhancement.

The north side of Columbia Boulevard on the west side of Highway 30 has inadequate drainage due to the elevation of the roadway being higher than the adjacent lots.

PROJECT DESCRIPTION: This project is proposing to install a series of small swales or rain gardens in low points on the north side of the roadway. These swales would be linked by a drainage pipe to carry off excess storm water and convey it to the existing storm system located closer to Milton Creek.

PROJECT: S. 10th Street Storm Pump Station Re-Route

The City operates one storm drainage pump station on S. 10th Street. In heavy rains, the station can become overwhelmed and the existing pumps cannot keep up with the flow of water, consequently threatening nearby homes. Further, in case of an electrical failure, portable pumps or a portable generator has to be brought to the site to continue operations.

PROJECT DESCRIPTION: This project will re-route the discharge from the pump station so that it can flow by gravity to the existing storm system. This will involve excavating or drilling through a deep formation of rock but will ultimately reduce labor, operation, and maintenance costs by eliminating the need for the pump system.

Capital Improvements Fund – Line Item Budget

Equipment

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Equipment replacement								
Resources								
010	305	301000	198,121	172,397	328,087	377,886	377,886	401,886
010	305	392000		15,000	69,000	26,000	172,290	172,290
010	305	392000		152,500	120,500	176,000	337,740	337,740
010	305	392000		137,500	5,500	13,000	54,970	54,970
010	305	392000	-	161,000	25,000	25,000	65,000	65,000
010	305	354000	7,000	-		-	-	-
Total Resources			205,121	638,397	548,087	617,886	1,007,886	1,031,886
Uses								
Capital Outlay								
010	305	653500			-	50,000	50,000	50,000
010	305	653600				100,000	100,000	100,000
010	305	653501	6,724	7,415	195,000	150,000	150,000	150,000
010	305	653505	26,000		-	-	-	-
010	305	653506		176,713	-	-	-	-
010	305	653551	-	87,857	-	40,000	80,000	80,000
010	305	653552	-	19,880	-	20,000	20,000	20,000
010	305	653553			50,000	-	-	24,000
010	305	653554		11,262	-	-	-	-
010	305	653555		9,842	-	-	-	-
010	305	653556			-	-	350,000	350,000
010	305	596000			20,000	20,000	20,000	20,000
Total Uses			32,724	312,969	265,000	380,000	770,000	794,000
010	305	Ending fund balance	172,397	325,428	283,087	237,886	237,886	237,886

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 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total 5 Yr	Out Years	
										Amount	ETA
Parks											
			Columbia View Park *	-	-	-	-	-	-	350,000	
Unfunded			Promenade	-	-	-	-	-	-	150,000	Unknown
Unfunded			New Gazebo/storage	-	-	-	-	-	-	200,000	Unknown
Unfunded			Tennis Courts	-	-	-	-	-	-	50,000	Unknown
SDC / Park Rsrv			Fenced in dog park	8,000	-	-	-	-	8,000		
Grant / GF			Sand Island Dock Repairs	75,000	-	-	-	-	75,000		
Grant/Park rsrv			McCormick Pk Ped Bridge	2,000	-	-	-	-	2,000		
Tourism			Columbia View Park	10,000	-	-	-	-	10,000		
Grant / GF			McCormick Pk Cover Shelter	25,000	-	-	-	-	25,000		
Total Parks				120,000	-	-	-	-	120,000	400,000	
Streets											
STP			Replace Light Poles	30,000	-	-	-	-	30,000		
SDC - CO			Unimproved Street Paving	50,000	-	-	-	-	50,000		
STP			1st Street Reconstruct	-	-	200,000	-	-	200,000		
SDC			Gable Rd improvements	251,300	248,700	-	-	-	500,000		
STP			Sidewalk and ADA Ramp	25,000	-	-	-	-	25,000		
STP			Street Overlays	175,000	-	-	-	-	175,000		
Debt			LED Lighting - Street	825,000	-	-	-	-	825,000		
Total Streets				1,356,300	248,700	200,000	-	-	1,805,000	-	
Water Utility											
Rates			Telemetry Software Upgrade	10,000	-	-	-	-	10,000		
Rates			New Reservoirs	240,000	-	-	-	2,000,000	240,000	4,000,000	
SDC			Purchase Land (High/Low)	240,000	-	-	-	-			
SDC			Construct Low	-	-	-	-	2,000,000			
SDC/Loan/Rates			Construct High	-	-	-	-	-		4,000,000	20-30
Rates - Ops			Water Meter Replacement	250,000	25,000	25,000	25,000	25,000	300,000	-	
Rates			Water Main Replacement	200,000	200,000	200,000	200,000	200,000	600,000	-	
Rates			WFF Computer/Software	10,000	-	-	-	-	10,000	-	
Rates			Filtration Membrane Rplcmnt	-	130,000	130,000	130,000	130,000	260,000	-	
Rates			2 MG Reservoir Rehab	300,000	-	-	-	-	300,000	-	
Total Water Utility				1,000,000	355,000	355,000	355,000	2,355,000	1,710,000	4,000,000	
Sewer Utility											
Rates			Man Hole Rehab	130,000	-	-	-	-	130,000		
Rates			Primary Dredge	-	-	100,000	-	-	100,000		
Rates			Sewer Main Replacements	200,000	200,000	200,000	200,000	200,000	600,000		
Rates			WWTP Survey Dike	4,000	-	-	-	-	4,000		
Rates			Lift station # 1 - wetwell	-	40,000	-	-	-	40,000		
Rates			Lift station # 9 - Upgrade *	70,000	-	-	-	-	70,000		
Total Sewer Utility				404,000	240,000	300,000	200,000	200,000	944,000	-	
Storm Water Utility											
Rates			Col. Blvd Swales	150,000	-	-	-	-	150,000		
Rates			S10th Str Pump Station	400,000	-	-	-	-	400,000		
Rates			Storm Drain Maintenance	100,000	200,000	200,000	200,000	200,000	500,000		
Rates/SDC			Godfrey Outfall - Replacement	800,000	-	-	-	-	800,000		
Rates/SDC			Col. Blvd Storm Drain Upgrade	-	-	1,000,000	-	-	1,000,000		
Total Storm Water				1,450,000	200,000	1,200,000	200,000	200,000	2,850,000	-	-

Capital Improvements – Five Year CIP Summary

Dept	Funding Source	Proj #	Project Description	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	Total 5 Yr	Out Years	
										Amount	ETA
Public Works - Equipment Replacement											
			Various Pickups/SUV's	70,000	-	40,000	50,000	-	110,000		
Rates/Gas Tax			Crew Pickup	50,000	-	40,000	50,000	-			
GF / Rates			Parks Top Dresser	20,000	-	-	-	-			
GF.Uilities/Stree			GIS Upgrade	100,000	-	-	-	-	100,000		
			Heavy Equipment replacement	524,000	280,000	125,000	-	-	929,000		
			Excavator	-	200,000	-	-	-			
			Dump Truck	-	80,000	-	-	-			
Rates/Gas Tax			Potential Expansion - shops	350,000	-	-	-	-			
Rates/Gas Tax			Backhoe	-	-	125,000	-	-			
Sewer/Storm			Camera Van Upgrade	150,000	-	-	-	-			
Rates/Gas Tax			Phone upgrade	24,000	-	-	-	-			
Total Public Works Equipment Replacements				694,000	280,000	165,000	50,000	-	1,139,000	-	-
Police Department											
GF			Various Rolling Stock	80,000	-	40,000	-	-	120,000	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			Roof on Vault Building	-	-	-	-	-	-	-	
Unfunded			Storage facilities by shops	-	-	-	-	-	-	10,000	Unknown
Total Facilities and Equipment				80,000	-	40,000	-	-	120,000	2,950,000	-
Total Five Year CIP				5,104,300	1,323,700	2,260,000	805,000	2,755,000	12,248,000	7,350,000	-

CIP Category	5 Yr CIP	% of CIP	Funded	Unfunded	% Unfunded
Parks	520,000	4.32%	120,000	400,000	76.92%
Streets	1,805,000	14.99%	1,805,000	-	0.00%
Water	1,710,000	14.21%	1,710,000	-	0.00%
Sewer	944,000	7.84%	944,000	-	0.00%
Storm	2,850,000	23.68%	2,850,000	-	0.00%
Equipment	4,209,000	34.96%	1,219,000	2,990,000	71.04%
	12,038,000	100.00%	8,648,000	3,390,000	28.16%

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Revenue Sharing Fund

Merged with General Fund in FY 2013-14

Revenue Sharing Fund

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

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

Revenue Sharing Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources								
032	000	301000	131,653					
Revenues								
032	000	334000	-	-	-	-	-	-
Total Revenues			-	-	-	-	-	-
Total Resources			131,653	-	-	-	-	-
Uses								
Materials and Services								
032	032	558325	-	-	-	-	-	-
Total Materials and Services			-	-	-	-	-	-
032	032	692000	131,653	-	-	-	-	-
032	032	596000						
Total Uses			131,653	-	-	-	-	-
032	032		0	-	-	-	-	-
Ending fund balance			0	-	-	-	-	-

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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 awarded 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 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources								
033	000	301000						
		Beginning working capital	-	-	-	-	-	-
Revenues								
033	000	331000	318,670	7,031	-	-	-	-
		Federal grant						
033	000	333000	4,189	8,675	50,000	50,000	50,000	50,000
		Loan repayment						
033	000	335000	6,680	6,680	6,830	6,680	6,680	6,680
		Loan repayment transitional						
033	000	336000		-	-	-	-	-
		Private foundation						
033	000	337000		-	-	-	-	-
		Senior center contribution						
		Total Revenues	329,539	22,386	56,830	56,680	56,680	56,680
		Total Resources	329,539	22,386	56,830	56,680	56,680	56,680
Uses								
Materials and Services								
033	033	537000						
		Improvements						
033	033	550000	4,189		50,000	50,000	50,000	50,000
		C.A.T. distribution						
033	033	560000	6,680	6,680	6,830	6,680	6,680	6,680
		C.A.T. dist. Trans. housing						
		Total Materials and Services	10,869	6,680	56,830	56,680	56,680	56,680
033	033	581000	318,671	15,705	-	-	-	-
		Construction						
033	033	596000		-	-	-	-	-
		Contingency						
		Total Uses	329,540	22,385	56,830	56,680	56,680	56,680
		Ending fund balance	(1)	1	-	-	-	-



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 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources						
Beginning working capital	562,172	630,182	542,919	656,813	656,813	656,813
Revenues						
Intergovernmental	741,534	736,027	804,400	867,200	867,200	867,200
System development	-	-	-	-	-	-
Miscellaneous	19,385	11,662	14,250	14,250	14,250	14,250
Transfer In	-	-	-	-	-	-
Total Revenues	760,920	747,689	818,650	881,450	881,450	881,450
Total resources	1,323,092	1,377,871	1,361,569	1,538,263	1,538,263	1,538,263
Uses						
Personnel services	368,453	311,689	316,550	318,610	325,100	325,100
Materials and services	324,202	326,809	449,530	470,180	437,020	437,020
Capital outlay	257	-	-	-	-	-
Debt services	-	-	-	-	25,900	25,900
Transfers	-	137,500	5,500	13,000	54,970	54,970
Contingency	-	-	100,000	100,000	100,000	100,000
Total uses	692,912	775,998	871,580	901,790	942,990	942,990
Net change in fund balance	68,007	(28,309)	(52,930)	(20,340)	(61,540)	(61,540)
Ending fund balance	630,179	601,873	489,989	636,473	595,273	595,273

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 79% of operating costs, this is significantly down from three years ago when reserves were 105% 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.

Street Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources								
011	000	301000						
		Beginning working capital	562,172	630,182	542,919	656,813	656,813	656,813
Revenues								
011	000	327000	741,534	736,027	754,400	772,200	772,200	772,200
011	000	334000	-	-	50,000	95,000	95,000	95,000
011	000	335000	3,700	-	500	500	500	500
011	000	335100	1,750	250	250	250	250	250
011	000	342000	200	-	500	500	500	500
011	000	345000	11,539	9,841	12,000	12,000	12,000	12,000
011	000	354000	2,196	1,571	1,000	1,000	1,000	1,000
		Total Revenues	760,920	747,689	818,650	881,450	881,450	881,450
		Total resources	1,323,092	1,377,871	1,361,569	1,538,263	1,538,263	1,538,263
Uses								
Personnel services								
011	011	449100	368,453	311,689	316,550	318,610	325,100	325,100
		Direct labor charge	368,453	311,689	316,550	318,610	325,100	325,100
Materials and Services								
011	011	453000	71,017	68,847	78,000	75,000	49,100	49,100
011	011	454000	160	20	3,000	3,000	3,000	3,000
011	011	475000	2,126	2,190	2,700	2,500	2,500	2,500
011	011	501000	40,845	25,191	45,000	38,000	38,000	38,000
011	011	505000	1,941	6,254	5,000	5,000	5,000	5,000
011	011	515000	62,500	62,500	69,500	69,500	69,500	69,500
011	011	521000	225	1,412	1,000	1,000	1,000	1,000
011	011	521000	2,253	-	-	-	-	-
011	011	522000	-	-	1,000	1,000	1,000	1,000
011	011	523000	35,001	12,919	40,000	20,000	20,000	20,000
011	011	549980	3,131	17,070	25,000	25,000	25,000	25,000
011	011	549990	-	-	50,000	75,000	75,000	75,000
011	011	554000	2,000	7,497	10,000	10,000	10,000	10,000
011	011	579100	103,003	122,908	119,330	145,180	137,920	137,920
		Total	324,202	326,809	449,530	470,180	437,020	437,020
011	011	563000	-	-	-	-	15,400	15,400
011	011	569000	-	-	-	-	10,500	10,500
		Total	-	-	-	-	25,900	25,900
011	011	566000	-	-	-	-	-	-
011	011	575000	257	-	-	-	-	-
		Total	257	-	-	-	-	-
011	011	596000	-	-	100,000	100,000	100,000	100,000
Transfers								
011	011	692000	-	137,500	5,500	13,000	54,970	54,970
		Transfer to capital	-	137,500	5,500	13,000	54,970	54,970
		Total expenditure	692,912	775,998	871,580	901,790	942,990	942,990
		Ending fund balance	630,179	601,873	489,989	636,473	595,273	595,273

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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.

	Budget FY 16-17	General Fund	Streets	Fleet	Water	Sewer / Storm	Total
Bases for allocation							
Budgets FY 2015-16		4,254,480	871,580	294,750	3,573,860	5,014,580	14,009,250
Transfers		-	(5,500)	-	(394,000)	(395,500)	(795,000)
Capital		-	890,000	-	940,000	2,430,000	4,260,000
Operating/Capital Budgets FY 2015 - 16		4,254,480	1,756,080	294,750	4,119,860	7,049,080	17,474,250
FTE City Hall		7.9856	0.9563	0.1157	3.2559	6.7366	19.05000
General Fund ICAP							
Op Budget		24.35%	10.05%	1.69%	23.58%	40%	100%
001 .100 City Council	84,390	20,560	8,480	1,420	19,900	34,060	84,420
Administrative Services Fund ICAP							
		24.35%	10.05%	1.69%	23.58%	40%	100%
012 .101 City Administrator	319,660	77,830	32,120	5,390	75,370	128,950	319,660
		24.35%	10.05%	1.69%	23.58%	40%	100%
012 .102 City Recorder	288,840	70,320	29,030	4,870	68,100	116,520	288,840
					36.89%	63%	100%
Based on Utilities budget	397,385	-	-	-	146,580	250,780	397,360
		24.35%	10.05%	1.69%	23.58%	40%	100%
Based on all Ops budget	334,715	81,510	33,640	5,650	78,910	135,020	334,730
012 .106 Finance	732,100	81,510	33,640	5,650	225,490	385,800	732,090
		11.13%	4.60%	0.77%	30.80%	52.70%	100.00%
FTE City Hall							
012 .107 City Hall Fac	100,450	42,100	5,040	610	17,170	35,530	100,450
Total Admin Services	1,441,050	271,760	99,830	16,520	386,130	666,800	1,441,040

Administrative Services Fund - Summary

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources						
Beginning working capital	102,879	95,204	133,691	154,222	154,222	154,222
Revenues						
IT replacement	22,791	26,624	30,270	28,280	28,280	28,280
Self insurance	-	-	-	20,000	20,000	20,000
Indirect cost allocation	1,182,848	1,203,690	1,351,220	1,441,050	1,441,050	1,441,050
Transfer In	-	31,400	-	-	-	-
Total Revenues	1,205,639	1,261,714	1,381,490	1,489,330	1,489,330	1,489,330
Total resources	1,308,518	1,356,918	1,515,181	1,643,552	1,643,552	1,643,552
Uses						
City Administrator						
Personnel services	153,330	163,806	222,850	260,870	260,870	260,870
Materials and services	56,089	30,376	56,390	56,790	56,790	56,790
Capital outlay	-	-	5,000	2,000	2,000	2,000
Total City Administrator	209,419	194,182	284,240	319,660	319,660	319,660
City Recorder						
Personnel services	222,925	220,174	227,910	228,020	228,020	228,020
Materials and services	35,570	46,058	48,140	56,820	56,820	56,820
Capital outlay	-	-	4,000	4,000	4,000	4,000
Total City Recorder	258,496	266,232	280,050	288,840	288,840	288,840
Finance						
Personnel services	470,092	496,509	518,760	557,970	557,970	557,970
Materials and services	159,890	151,110	169,700	171,630	171,630	171,630
Equipment	2,779	422	2,500	2,500	2,500	2,500
Total Finance	632,761	648,041	690,960	732,100	732,100	732,100
City Hall Facilities						
Materials and services	89,955	89,969	95,970	98,450	98,450	98,450
Capital outlay	-	-	-	2,000	2,000	2,000
Total City Hall Facilities	89,955	89,969	95,970	100,450	100,450	100,450
IT/Self-insurance Reserves						
Capital outlay	18,534	24,543	96,500	55,000	55,000	55,000
Self Insurance	4,150	-	25,000	89,459	89,459	89,459
Contingency	-	-	42,460	58,043	58,043	58,043
Total IT/Self-insurance reser	22,684	24,543	163,960	202,502	202,502	202,502
Total uses	1,213,314	1,222,966	1,515,180	1,643,552	1,643,552	1,643,552
Net change in fund balance	(7,675)	38,748	(133,690)	(154,222)	(154,222)	(154,222)
Ending fund balance	95,204	133,952	1	0	0	0

Administrative Services Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources								
Revenues								
012	000	301000	7,316	(5,267)	-	-	-	-
012	000	301000	42,954	52,012	85,232	105,763	105,763	105,763
012	000	301000	52,609	48,459	48,459	48,459	48,459	48,459
		Beginning working capital	102,879	95,204	133,691	154,222	154,222	154,222
012	000	389100	1,182,848	1,203,690	1,351,220	1,441,050	1,441,050	1,441,050
012	000	392000	-	31,400	-	-	-	-
012	000	389400				20,000	20,000	20,000
012	000	389300	22,791	26,624	30,270	28,280	28,280	28,280
			1,205,639	1,261,714	1,381,490	1,489,330	1,489,330	1,489,330
			1,308,518	1,356,918	1,515,181	1,643,552	1,643,552	1,643,552
City Administrator								
Personnel services								
012	101	401000	103,370	111,581	169,140	172,560	226,540	226,540
012	101	409000	-	-	-	-	520	520
012	101	409100	-	-	-	-	-	-
012	101	415000	7,596	8,400	12,970	13,220	17,420	17,420
012	101	416000	21,356	23,053	35,570	36,300	47,820	47,820
012	101	417000	188	194	370	430	1,940	1,940
012	101	418000	16,768	16,790	26,090	27,440	53,160	53,160
012	101	419000	204	211	420	400	610	610
012	101	422000			360	360	720	720
012	101	438000	1,561	1,080	1,560	1,560	2,040	2,040
012	101	471000	210	370	1,080	1,200	1,800	1,800
012	101	448000					700	700
012	101	449100	2,077	2,127	38,950	48,220	48,220	48,220
012	101	449200			(63,660)	(40,820)	(140,620)	(140,620)
			153,330	163,806	222,850	260,870	260,870	260,870
Materials and Services								
012	101	454000	31,740	13,468	27,000	23,000	23,000	23,000
012	101	455000	3,258	3,788	4,180	4,530	4,530	4,530
012	101	457000	164	263	500	500	500	500
012	101	473000	66	150	500	500	500	500
012	101	490000	2,336	5,890	7,390	8,770	8,770	8,770
012	101	500000	2,679	2,958	3,420	4,910	4,910	4,910
012	101	527000	157	537	7,600	8,200	8,200	8,200
012	101	555000	-	-	-	580	580	580
012	101	554000	15,688	3,323	5,800	5,800	5,800	5,800
			56,089	30,376	56,390	56,790	56,790	56,790
012	101	575000	-	-	5,000	2,000	2,000	2,000
012	101	Total City Administrator	209,419	194,182	284,240	319,660	319,660	319,660

Administrative Services Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17	
City Recorder									
Personnel services									
012	102	401000	Salary	217,226	223,186	127,550	130,130	130,130	130,130
012	102	409000	Overtime		3,655	-	-	-	-
012	102	409100	Overtime - Reimbursement		(1,917)	-	-	-	-
012	102	415000	SSI taxes	16,633	17,289	9,800	10,070	10,070	10,070
012	102	416000	Retirement	50,891	52,716	35,100	36,050	36,050	36,050
012	102	417000	Workers comp	487	527	270	320	320	320
012	102	418000	Medical benefits	54,005	57,054	36,670	39,720	39,720	39,720
012	102	419000	Disability/life ins	817	845	420	420	420	420
012	102	422000	Longevity	1,130	1,320	600	1,500	1,500	1,500
012	102	438000	VEBA	3,124	1,920	960	960	960	960
012	102	449100	Direct labor charge		-	16,000	8,250	8,250	8,250
012	102	449200	Direct labor charge	(122,065)	(137,089)	-	-	-	-
012	102	471000	PF health	678	669	540	600	600	600
				<u>222,925</u>	<u>220,174</u>	<u>227,910</u>	<u>228,020</u>	<u>228,020</u>	<u>228,020</u>
Materials and Services									
012	102	454000	Attorney expense		20	-			
012	102	455000	Insurance	6,190	7,260	7,550	8,520	8,520	8,520
012	102	457000	Office Supplies	437	157	500	510	510	510
012	102	473000	Miscellaneous	1,187	1,117	1,650	2,150	2,150	2,150
012	102	490000	Professional development	5,697	7,604	8,770	7,450	7,450	7,450
012	102	500000	Information services	11,209	7,959	12,000	12,180	12,180	12,180
012	102	501000	Materials and supplies	-	411	800	810	810	810
012	102	524000	Special programs	2,563	2,506	3,450	3,500	3,500	3,500
012	102	526000	Advertisements	3,045	7,614	4,500	6,500	6,500	6,500
012	102	555000	Self Insurance	-	-	-	580	580	580
012	102	554000	Professional services	5,244	11,409	8,920	14,620	14,620	14,620
				<u>35,570</u>	<u>46,058</u>	<u>48,140</u>	<u>56,820</u>	<u>56,820</u>	<u>56,820</u>
012	102	575000	Equipment	-	-	4,000	4,000	4,000	4,000
012	102		Total City Recorder	<u>258,496</u>	<u>266,232</u>	<u>280,050</u>	<u>288,840</u>	<u>288,840</u>	<u>288,840</u>

Administrative Services Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17	
Finance									
Personnel services									
012	106	401000	Salary	274,488	295,371	306,390	338,720	338,720	338,720
012	106	409000	Overtime	832	933	2,000	-	-	-
012	106	415000	SSI taxes	20,742	21,794	23,550	26,030	26,030	26,030
012	106	416000	Retirement	64,160	65,156	74,920	81,900	81,900	81,900
012	106	417000	Workers comp	601	678	680	830	830	830
012	106	418000	Medical benefits	86,261	84,885	91,070	117,190	117,190	117,190
012	106	419000	Disability/life ins	1,022	1,042	1,150	1,260	1,260	1,260
012	106	422000	Longevity	900	900	1,620	1,620	1,620	1,620
012	106	438000	VEBA	4,541	3,838	4,440	5,280	5,280	5,280
012	106	449100	Direct labor charge	15,120	20,413	23,880	16,330	16,330	16,330
012	106	449200	Direct labor charge			(12,560)	(32,990)	(32,990)	(32,990)
012	106	471000	PF health	1,425	1,500	1,620	1,800	1,800	1,800
				470,092	496,509	518,760	557,970	557,970	557,970
Materials and Services									
012	106	455000	Insurance			3,000	2,500	2,500	2,500
012	106	457000	Office Supplies	4,910	5,406	3,000	2,500	2,500	2,500
012	106	473000	Miscellaneous	767	423	500	500	500	500
012	106	480000	Postage	24,881	28,421	20,000	14,700	14,700	14,700
012	106	490000	Professional development	4,566	4,888	9,000	10,250	10,250	10,250
012	106	500000	Information services	33,526	31,162	34,000	33,900	33,900	33,900
012	106	502000	Equipment	13,191	1,483	6,000	3,000	3,000	3,000
012	106	526000	Advertisements	589	791	1,000	1,000	1,000	1,000
012	106	555000	Self Insurance	-	-	-	1,680	1,680	1,680
012	106	554000	Professional services	77,461	78,535	96,200	104,100	104,100	104,100
				159,890	151,110	169,700	171,630	171,630	171,630
012	106	575000	Equipment	2,779	422	2,500	2,500	2,500	2,500
012	106		Total Finance	632,761	648,041	690,960	732,100	732,100	732,100
City Hall									
Materials and Services									
012	107	455000	Insurance	7,510	8,810	9,160	10,330	10,330	10,330
012	107	457000	Office supplies	12,008	10,836	12,870	13,060	13,060	13,060
012	107	458000	Telephone	16,140	15,861	16,700	16,950	16,950	16,950
012	107	459000	Utilities	13,241	13,815	13,800	14,010	14,010	14,010
012	107	502000	Equipment	11,702	11,760	13,040	13,240	13,240	13,240
012	107	554000	Professional services	29,353	28,887	30,400	30,860	30,860	30,860
				89,955	89,969	95,970	98,450	98,450	98,450
012	107	575000	Building Improvements	-	-	-	2,000	2,000	2,000
			Total Capital	-	-	-	2,000	2,000	2,000
012	107		Total City Hall	89,955	89,969	95,970	100,450	100,450	100,450

Administrative Services Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Reserves - IT / Self-insurance								
012	108	575000	18,534	24,543	55,500	55,000	55,000	55,000
012	108	692000	-	-	-	-	-	-
012	108	595000	4,150	-	25,000	89,459	89,459	89,459
012	108	575000	-	-	41,000	-	-	-
012	108	596000	-	-	-	-	-	-
012	108	596000	-	-	19,000	38,043	38,043	38,043
012	108	596000	-	-	23,460	20,000	20,000	20,000
012	108	596000	-	-	-	-	-	-
Total Reserve - IT/Self-insurance			22,684	24,543	163,960	202,502	202,502	202,502
Total Uses - Fund			1,213,314	1,222,966	1,515,180	1,643,552	1,643,552	1,643,552
Fund Balance			95,203.95	133,952	1	0	0	0

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		3,500	570	5.00	190	-	-	-	190	760	190.00
002	34	Police		23,000	3,880	17.00	640	-	-	1,670	2,310	6,190	1,547.50
003	2	Building		2,000	340	2.00	80	1	150	-	230	570	142.50
004	28	Library		22,000	3,710	5.50	210	-	-	1,670	1,880	5,590	1,397.50
101	4	City Admin		3,000	680	2.00	80	1	150	-	230	910	227.50
102	4	City Recorder		4,000	680	2.00	80	4	620	-	700	1,380	345.00
103	9	Municipal Courts		8,000	1,360	4.00	150	4	620	-	770	2,130	532.50
104	3	Planning		3,000	510	3.00	110	1	150	-	260	770	192.50
106	7	Finance		7,000	1,190	5.00	190	5	780	-	970	2,160	540.00
015	1	Joint-Maint. PC		1,000	170	2.00	80	-	-	-	80	250	62.50
019	4	Wastewater treatment		4,500	680	3.00	110	-	-	-	110	790	197.50
417	7	Water Filtration Plant		7,000	1,190	2.00	80	-	-	1,090	1,170	2,360	590.00
402	11	PW Engineering		9,000	1,510	4.00	150	4	620	-	770	2,280	570.00
403	7	PW Operations		7,000	1,190	20.50	770	-	-	180	950	2,140	535.00
128	PC			104,000	17,660	77	2,920	20	3,090	4,610	10,620	28,280	7,070.00
Network Servers													
CH	1	COSTHHOST01	Virtual Server Host - Primary	10,000	1,670	-	-	-	1,670	-	1,670	-	-
CH	1	COSTHENGFS01	Engineering file shares	6,000	1,000	-	-	-	1,000	-	1,000	-	-
CH	1	COSTHapps01	Possible Virt Svr - Rplcmt - H	6,000	-	-	-	-	-	-	-	-	-
SHPD	1	SHPDHOST01	Host server for SHPDTS02	7,500	1250	-	-	-	-	1,250	1,250	-	-
SHPD	1	Juniper Firewall	PPDS firewall	1,500	250	-	-	-	-	250	250	-	-
004	1	SHPL DC Server		3,500	-	-	-	-	-	-	-	-	-
SHPL	1	SHPLBDCVHOST01	Library Domain Controller	3,500	580	-	-	-	-	580	580	-	-
SHPL	1	SHPL-WEBSVR	Library web server - TLC	6,000	1000	-	-	-	-	1,000	1,000	-	-
all	1	COSTHEX01	E-mail & Storage	15,000	2500	-	2,500	-	-	-	2,500	-	-
all	1	Barracuda	Email Archive	2,500	420	-	420	-	-	-	420	-	-
Netw	1	SonicWall	Police	1,000	170	-	-	-	-	170	170	-	-
Netw	1	SonicWall	Library	500	90	-	-	-	-	90	90	-	-
Netw	1	SonicWall	City Hall	1,500	250	-	-	-	250	250	250	-	-
WFP	1	SonicWall	Water Filtration Plant	500	90	-	-	-	-	90	90	-	-
Parks	1	SonicWall	Parks	500	90	-	-	-	-	90	90	-	-
PW	1	SonicWall	Public Works	500	90	-	-	-	-	90	90	-	-
CH	1	NAS	Network Area Storage	1,000	170	-	-	-	170	170	170	-	-
WFP	1	SCADA01	WFP SCADA Primary	1,000	500	-	-	-	-	500	500	-	-
WFP	1	SCADA02	WFP SCADA Secondary	3,000	500	-	-	-	-	500	500	-	-
27				84,500	10,620	-	2,920	-	3,090	4,610	10,620	-	-

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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.

	Budget FY 16-17	General Fund	Streets	Fleet	Water	Sewer / Storm	Total
Bases for allocation							
FTE Allocation - PW Engineering		0.0030	0.3025	0.0060	0.6525	2.2800	3.24400
FTE - Allocation - PW Operations		1.6030	2.8820	0.0050	7.1980	8.3120	20.00000
Admin Allocation		0.09%	9.32%	0.18%	20.11%	70%	100%
013 402 PW - Engineerin	44,500	40	4,150	80	8,950	31,270	44,490
Admin Allocation		8.02%	14.41%	0.03%	35.99%	42%	100%
013 403 PW - Operations	227,030	18,200	32,720	60	81,710	94,340	227,030
Total Public Works	271,530	18,240	36,870	140	90,660	125,610	271,520

Public Works Fund – Summary

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
<u>Resources</u>						
Beginning working capital	-	1,524	-	-	-	-
Revenues						
Indirect cost allocation	171,735	234,272	274,690	271,530	271,530	271,530
Engineering fees	5,404	7,806	7,000	500	500	500
Transfer In	-	-	40,000	40,000	40,000	40,000
Total Revenues	177,139	242,078	321,690	312,030	312,030	312,030
Total resources	177,139	243,602	321,690	312,030	312,030	312,030
<u>Uses</u>						
Engineering						
Personnel services	27,836	26,450	27,460	19,650	19,650	19,650
Materials and services	17,445	17,997	21,650	21,850	21,850	21,850
Capital outlay	6,106	4,681	6,500	3,500	3,500	3,500
Total Engineering	51,388	49,128	55,610	45,000	45,000	45,000
Operations						
Personnel services	(3,281)	1,047	-	-	-	-
Materials and services	127,508	193,427	226,080	225,530	225,530	225,530
Equipment	-	-	-	1,500	1,500	1,500
Total Operations	124,227	194,474	226,080	227,030	227,030	227,030
Contingency	-	-	40,000	40,000	40,000	40,000
Total uses	175,615	243,602	321,690	312,030	312,030	312,030
Net change in fund balance	1,524	(1,524)	-	-	-	-
Ending fund balance	1,524	(0)	-	-	-	-

Public Works Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
013	000	301000		1,524	-	-	-	-
013	000	389100	171,735	234,272	274,690	271,530	271,530	271,530
013	402	362000	5,404	7,806	7,000	500	500	500
013	000	392000	-	-	40,000	40,000	40,000	40,000
Total Resources			177,139	243,602	321,690	312,030	312,030	312,030
PW Engineering								
Personnel services								
013	402	401000	248,129	226,631	237,770	244,190	244,190	244,190
013	402	409000	-	-	-	2,000	2,000	2,000
013	402	415000	19,002	17,267	18,290	19,000	19,000	19,000
013	402	416000	57,827	50,962	56,740	59,030	59,030	59,030
013	402	417000	2,139	2,102	2,560	2,920	2,920	2,920
013	402	418000	38,788	38,344	40,640	41,080	41,080	41,080
013	402	419000	678	634	630	630	630	630
013	402	422000	975	875	1,260	2,160	2,160	2,160
013	402	438000	6,479	2,040	2,040	2,640	2,640	2,640
013	402	449100	25,572	26,450	27,460	19,650	19,650	19,650
013	402	449200	(372,995)	(339,535)	(360,470)	(374,250)	(374,250)	(374,250)
013	402	471000	1,242	680	540	600	600	600
Total Personnel services			27,836	26,450	27,460	19,650	19,650	19,650
Materials and Services								
013	402	454000	-	-	3,000	2,000	2,000	2,000
013	402	457000	226	758	750	750	750	750
013	402	458000	1,528	1,005	900	1,160	1,160	1,160
013	402	490000	2,937	4,066	4,000	4,000	4,000	4,000
013	402	555000	-	-	-	940	940	940
013	402	500000	12,754	12,169	13,000	13,000	13,000	13,000
Total Materials and Services			17,445	17,997	21,650	21,850	21,850	21,850
013	402	575000	6,106	4,681	6,500	3,500	3,500	3,500
013	402	Total PW Engineering	51,388	49,128	55,610	45,000	45,000	45,000

Public Works Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17	
PW Operations									
Personnel services									
013	403	401000	Salary	923,445	944,017	992,570	1,011,880	999,580	999,580
013	403	402000	Seasonal	28,057	42,528	41,860	41,860	52,260	52,260
013	403	409000	Overtime	8,859	11,072	14,000	14,220	14,100	14,100
013	403	411000	Standby	13,992	14,218	15,230	15,630	15,630	15,630
013	403	415000	SSI taxes	74,619	77,479	82,260	83,620	83,440	83,440
013	403	416000	Retirement	222,626	220,248	252,870	247,390	244,700	244,700
013	403	417000	Workers comp	20,030	26,296	27,420	28,350	28,330	28,330
013	403	418000	Medical benefits	275,543	272,926	317,400	339,700	339,700	339,700
013	403	419000	Disability/life ins	3,656	3,748	3,780	3,780	3,780	3,780
013	403	422000	Longevity	9,750	10,290	11,460	9,000	8,640	8,640
013	403	438000	VEBA	16,206	14,230	15,240	14,640	15,240	15,240
013	403	449200	Direct labor charge	(1,602,967)	(1,638,509)	(1,778,950)	(1,815,470)	(1,810,800)	(1,810,800)
013	403	471000	PF health	2,903	2,504	4,860	5,400	5,400	5,400
				(3,281)	1,047	-	-	-	-
Materials and Services									
013	403	454000	Attorney expense	-	-	2,500	-	-	-
013	403	455000	Insurance	69,946	81,974	88,230	98,240	98,240	98,240
013	403	457000	Office supplies	4,510	5,408	5,000	-	-	-
013	403	458000	Telephone	5,943	7,290	6,350	7,000	7,000	7,000
013	403	459000	Utilities	7,740	8,152	7,500	7,500	7,500	7,500
013	403	470000	Building	6,948	3,920	4,500	4,500	4,500	4,500
013	403	490000	Professional development	7,089	5,994	12,000	12,000	12,000	12,000
013	403	500000	Information services	5,495	8,857	7,000	7,000	7,000	7,000
013	403	501000	Operating materials/supplies	3,545	5,626	6,000	11,000	11,000	11,000
013	403	531000	Gasoline	-	48,398	70,000	55,000	55,000	55,000
013	403	555000	Self Insurance	-	-	-	5,790	5,790	5,790
013	403	554000	Professional services	16,293	17,809	17,000	17,500	17,500	17,500
			Total Materials and Services	127,508	193,427	226,080	225,530	225,530	225,530
013	403	575000	Equipment	-	-	-	1,500	1,500	1,500
013	403		Total PW Operations	124,227	194,474	226,080	227,030	227,030	227,030
013	403	596000	Contingency	-	-	40,000	40,000	40,000	40,000
			Total uses	175,615	243,602	321,690	312,030	312,030	312,030
			Ending fund balance (Unappropriated)	1,524	(0)	-	-	-	-

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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 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
<u>Resources</u>						
Beginning working capital	61,097	56,269	16,753	33,142	33,142	33,142
Revenues						
Charges for services	250,000	250,000	278,000	278,000	278,000	278,000
Miscellaneous	-	-	-	-	-	-
Total Revenues	250,000	250,000	278,000	278,000	278,000	278,000
Total resources	311,097	306,269	294,753	311,142	311,142	311,142
<u>Uses</u>						
Personnel services	189,222	193,724	202,770	208,410	208,410	208,410
Materials and services	65,606	73,843	82,580	83,570	83,570	83,570
Contingency	-	-	9,400	10,000	10,000	10,000
Total uses	254,828	267,567	294,750	301,980	301,980	301,980
Net change in fund balance	(4,828)	(17,567)	(16,750)	(23,980)	(23,980)	(23,980)
Adjustment	-	-	-	-	-	-
Ending fund balance	56,269	38,702	3	9,162	9,162	9,162

Fleet Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources								
015	000	301000						
		Beginning working capital	61,097	56,269	16,753	33,142	33,142	33,142
Revenues								
015	000	384000	62,500	62,500	69,500	69,500	69,500	69,500
015	000	385000	75,000	75,000	83,400	83,400	83,400	83,400
015	000	386000	37,500	37,500	41,700	41,700	41,700	41,700
015	000	387000	37,500	37,500	41,700	41,700	41,700	41,700
015	000	388000	25,000	25,000	27,800	27,800	27,800	27,800
015	000	389000	12,500	12,500	13,900	13,900	13,900	13,900
		Total Revenues	250,000	250,000	278,000	278,000	278,000	278,000
		Total resources	311,097	306,269	294,753	311,142	311,142	311,142
Uses								
Personnel services								
015	015	401000	106,272	108,936	111,660	113,900	113,900	113,900
015	015	409000	-	-	540	560	560	560
015	015	415000	8,206	8,409	8,720	8,900	8,900	8,900
015	015	416000	27,353	28,027	31,220	31,840	31,840	31,840
015	015	417000	2,305	2,581	2,340	3,080	3,080	3,080
015	015	418000	39,216	39,866	42,340	44,140	44,140	44,140
015	015	419000	409	422	420	420	420	420
015	015	422000	1,800	1,800	1,800	1,800	1,800	1,800
015	015	438000	2,143	2,160	2,160	2,160	2,160	2,160
015	015	449100	1,518	1,523	1,570	1,610	1,610	1,610
		Total Personnel services	189,222	193,724	202,770	208,410	208,410	208,410
Materials and Services								
015	015	455000	2,780	3,270	3,400	3,910	3,910	3,910
015	015	458000	1,216	1,781	1,500	-	-	-
015	015	470000	13,246	9,789	14,280	14,000	14,000	14,000
015	015	500000	1,167	356	1,000	1,000	1,000	1,000
015	015	501000	31,407	43,680	45,000	46,000	46,000	46,000
015	015	531000	459	-	750	-	-	-
015	015	555000	-	-	-	580	580	580
015	015	579100	15,333	14,967	16,650	18,080	18,080	18,080
		Total Materials and Services	65,606	73,843	82,580	83,570	83,570	83,570
015	015	596000	-	-	9,400	10,000	10,000	10,000
		Total Uses	254,828	267,567	294,750	301,980	301,980	301,980
Inventory								
015	015	Ending fund balance	56,269	38,702	3	9,162	9,162	9,162

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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 Fund.

In FY 2013-14 City Council rescinded the resolution, returning the funds to the water operating fund and using it as resources to loan and fund new economic initiative in the City (reference new Economic Development cost center highlighted in the Community Enhancement Fund and subsequently the Economic Development Fund – reference pages 83 - 87).

Water Reserve Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources								
016	000	301000	Beginning working capital	350,000	-	-	-	-
Revenues								
016	000	345000	Interest- state pool	-	-	-	-	-
016	000	346000	Interest earnings	-	-	-	-	-
Total Revenues			-	-	-	-	-	-
Total Resources			350,000	-	-	-	-	-
Uses								
016	016	692000	Interfund transfer	350,000	-	-	-	-
Total Uses			350,000	-	-	-	-	-
Ending fund balance			-	-	-	-	-	-

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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.

City Utility funds have finally reached a plateau whereby reserves and debt ratios, which are utilized to assess the health of an enterprise fund, are such that that City would only require increases to keep pace with the rate of inflation. Therefore, the budget anticipated rate increases for December 2016 of 1.30%.

Water Operating Fund – Summary

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources						
Beginning working capital	1,818,112	1,785,083	1,765,393	1,937,665	1,937,665	1,937,665
Revenues						
Charges for services	2,851,532	3,005,642	3,118,810	3,172,480	3,172,480	3,172,480
Interest earnings	20,338	26,461	20,000	18,000	18,000	18,000
Miscellaneous	37,249	30,297	23,820	30,300	30,300	30,300
Total Revenues	2,909,119	3,062,399	3,162,630	3,220,780	3,220,780	3,220,780
Total resources	4,727,231	4,847,482	4,928,023	5,158,445	5,158,445	5,158,445
Uses						
Water Production and Delivery						
Personnel services	662,850	689,182	731,020	752,100	757,100	757,100
Materials and services	1,116,812	1,003,226	1,101,160	1,120,880	1,127,930	1,127,930
Transfers	300,000	465,000	394,000	526,000	672,290	672,290
Contingency	-	-	445,900	300,000	300,000	300,000
Total Water Production and I	2,079,662	2,157,408	2,672,080	2,698,980	2,857,320	2,857,320
Water Filtration Facility						
Personnel services	220,460	236,326	244,820	251,940	251,940	251,940
Materials and services	113,897	141,771	154,200	169,020	169,020	169,020
Capital outlay	24,900	-	-	-	-	-
Debt service	503,232	501,502	502,760	498,900	498,900	498,900
Total Water Filtration Plant	862,489	879,599	901,780	919,860	919,860	919,860
Total uses	2,942,151	3,037,007	3,573,860	3,618,840	3,777,180	3,777,180
Net change in fund balance	(33,031)	25,392	(411,230)	(398,060)	(556,400)	(556,400)
Ending fund balance	1,785,080	1,810,475	1,354,163	1,539,605	1,381,265	1,381,265
Forestry reserve						
Beginning working capital	-	1,394,327	289,092	237,290	237,290	237,290
Timber Revenue	1,394,327	964,765	-	-	-	-
Land Management Expense	-	(71,802)	(50,000)	-	-	-
Transfer - Out	-	(2,000,000)	-	(237,290)	(237,290)	(237,290)
Total Forestry Reserve	1,394,327	287,290	239,092	-	-	-
Combined ending fund balance	3,179,407	2,097,765	1,593,255	1,539,605	1,381,265	1,381,265

Water Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources								
017	000	301000						
		Beginning working capital	1,818,112	1,785,083	1,765,393	1,937,665	1,937,665	1,937,665
Revenues								
Charges for Services								
017	000	377000						
		Sale of water	2,851,532	3,002,235	3,116,960	3,168,500	3,168,500	3,168,500
		Total Charges for services	2,851,532	3,002,235	3,116,960	3,168,500	3,168,500	3,168,500
017	000	346000						
		Interest earnings	20,338	26,461	20,000	18,000	18,000	18,000
Miscellaneous								
017	000	354000						
		Miscellaneous revenues	22,758	30,297	23,820	30,300	30,300	30,300
017	000	362000						
		Engineering fees		72	100	100	100	100
017	000	376000						
		Water connections	9,575	3,335	1,750	3,880	3,880	3,880
017	000	379000						
		Sale of gas other dept	4,916	-		-	-	-
		Total Miscellaneous	37,249	33,704	25,670	34,280	34,280	34,280
		Total Revenues	2,909,119	3,062,399	3,162,630	3,220,780	3,220,780	3,220,780
		Total Resources	4,727,231	4,847,482	4,928,023	5,158,445	5,158,445	5,158,445
Uses								
Production and Transmission								
Personnel services								
017	017	449100						
		Direct labor charge	662,850	689,182	731,020	752,100	757,100	757,100
		Total Personnel services	662,850	689,182	731,020	752,100	757,100	757,100
Materials and services								
017	017	454000						
		Attorney expense	975	130	5,000	3,000	3,000	3,000
017	017	455000						
		Insurance	33,860	39,720	41,310	47,550	47,550	47,550
017	017	458000						
		Telephone expense	1,928	1,065	2,000	2,000	2,000	2,000
017	017	459000						
		Utilities	36,901	33,529	40,000	40,000	40,000	40,000
017	017	472000						
		Lab testing	9,215	9,190	10,000	10,000	10,000	10,000
017	017	475000						
		Lease expense	779	697	670	670	670	670
017	017	501000						
		Operating materials & sup.	80,114	59,670	75,000	68,000	68,000	68,000
017	017	515000						
		Internal maint exp.	75,000	75,000	83,400	83,400	83,400	83,400
017	017	530000						
		Uncollectable accts	26,481	11,283	12,470	12,720	12,720	12,720
017	017	551000						
		In lieu of franchise	281,677	298,245	311,700	316,850	316,850	316,850
017	017	554000						
		Contractual/consult serv.	21,599	20,984	55,000	40,000	40,000	40,000
017	017	579100						
		Indirect cost allocation	415,430	453,714	464,610	496,690	503,740	503,740
		Total Materials and Services	1,116,812	1,003,226	1,101,160	1,120,880	1,127,930	1,127,930
Transfers								
017	017	692000						
		Capital program	300,000	465,000	394,000	526,000	672,290	672,290
		Total Transfers	300,000	465,000	394,000	526,000	672,290	672,290
017	017	596000						
		Contingency	-	-	445,900	300,000	300,000	300,000
		Total Production and Transmission	2,079,662	2,157,408	2,672,080	2,698,980	2,857,320	2,857,320

Water Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17	
Water Filtration Facility									
Personnel services									
017	417	401000	Salary	114,745	120,528	123,740	126,230	126,230	126,230
017	417	409000	Overtime	15,355	19,991	20,340	20,790	20,790	20,790
017	417	411000	Standby	12,364	13,339	13,920	14,200	14,200	14,200
017	417	415000	SSI taxes	10,885	11,737	12,140	12,410	12,410	12,410
017	417	416000	Retirement	29,582	31,936	33,320	34,040	34,040	34,040
017	417	417000	Workers comp	3,218	3,344	3,480	3,660	3,660	3,660
017	417	418000	Medical benefits	30,040	31,826	33,670	36,060	36,060	36,060
017	417	419000	Disability/life ins	409	422	420	420	420	420
017	417	422000	Longevity	720	720	720	960	960	960
017	417	438000	VEBA	1,625	960	960	960	960	960
017	417	449100	Direct labor charge	1,518	1,523	1,570	1,610	1,610	1,610
017	417	471000	PF health	-	-	540	600	600	600
Total Personnel services				220,460	236,326	244,820	251,940	251,940	251,940
Materials and services									
017	417	457000	Office supplies	234	603	600	-	-	-
017	417	458000	Telephone expense	8,109	8,811	7,500	9,400	9,400	9,400
017	417	459000	Utilities	66,190	66,823	62,600	63,540	63,540	63,540
017	417	470000	Building expense	680	5,298	7,500	5,000	5,000	5,000
017	417	472000	Lab testing	-	285	-	6,000	6,000	6,000
017	417	490000	Professional development	1,339	1,388	1,500	5,500	5,500	5,500
017	417	500000	Information services	3,213	2,119	2,000	2,500	2,500	2,500
017	417	501000	Operating materials & sup.	14,758	23,451	36,500	38,500	38,500	38,500
017	417	527000	Chlorine	19,373	32,992	35,000	37,000	37,000	37,000
017	417	555000	Self Insurance	-	-	-	580	580	580
017	417	531000	Gasoline expense	-	-	1,000	1,000	1,000	1,000
Total Materials and Services				113,897	141,771	154,200	169,020	169,020	169,020
Capital Outlay									
017	417	575000	Equipment	24,898	-	-	-	-	-
Total Capital Outlay				24,898	-	-	-	-	-
Debt Service									
017	417	563000	Principle expense	367,445	367,000	377,000	382,000	382,000	382,000
017	417	569000	Interest expense	135,787	134,502	125,760	116,900	116,900	116,900
017	417	569000	Debt refinancing	-	-	-	-	-	-
Total Debt Service				503,232	501,502	502,760	498,900	498,900	498,900
Total Water Filtration Facility				862,486	879,599	901,780	919,860	919,860	919,860
Total Uses				2,942,148	3,037,007	3,573,860	3,618,840	3,777,180	3,777,180
Ending fund balance				1,785,083	1,810,475	1,354,163	1,539,605	1,381,265	1,381,265

Water Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Water Shed Rerserve								
Resources								
017	517	301000	-	1,394,327	289,092	237,290	237,290	237,290
017	517	378000	1,394,327	964,765	-	-	-	-
Total Resources			1,394,327	2,359,092	289,092	237,290	237,290	237,290
Uses								
017	517	546000	-	71,802	50,000	-	-	-
017	517	692000	-	2,000,000	-	237,290	237,290	237,290
Total Water Shed Reserve			-	2,071,802	50,000	237,290	237,290	237,290
017	517	Ending Reserve	1,394,327	287,290	239,092	-	-	-
Ending fund balance with reserv			3,179,410	2,097,765	1,593,255	1,539,605	1,381,265	1,381,265



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.

City Utility funds have finally reached a plateau whereby reserves and debt ratios, which are utilized to assess the health of an enterprise fund, are such that that City would only require increases to keep pace with the rate of inflation. Therefore, the budget anticipated rate increases for December 2016 of 1.00%.

Sewer Operating Fund – Summary

	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources						
Beginning working capi	2,664,534	2,926,376	2,539,996	3,535,238	3,535,238	3,535,238
Revenues						
Charges for Services	4,617,923	4,685,495	4,687,000	4,945,000	4,945,000	4,945,000
Interest earnings	27,478	29,528	25,000	25,000	25,000	25,000
Miscellaneous	10,153	391	1,000	1,000	1,000	1,000
Loan Proceeds	390	515	500	500	500	500
Total Revenues	4,655,945	4,715,929	4,713,500	4,971,500	4,971,500	4,971,500
Total Resources	7,320,478	7,642,305	7,253,496	8,506,738	8,506,738	8,506,738
Uses						
Sewer Collections						
Personnel services	719,223	696,355	708,880	648,940	669,890	669,890
Materials and services	881,321	844,379	928,950	835,880	847,450	847,450
Debt service	363,044	396,005	401,200	895,750	895,750	895,750
Capital outlay	19,533	-	-	-	-	-
Interfund transfers	350,000	265,000	395,500	486,000	647,740	647,740
Contingency	-	-	328,900	200,000	200,000	200,000
Total Sewer Collections	2,333,122	2,201,739	2,763,430	3,066,570	3,260,830	3,260,830
Sewer Secondary						
Personnel services	171,680	181,932	193,440	211,120	211,120	211,120
Materials and services	405,516	414,541	355,330	359,680	359,470	359,470
Capital outlay	-	-	-	6,200	6,200	6,200
Contingency	-	-	184,300	190,000	190,000	190,000
Total Sewer Secondary	577,195	596,473	733,070	767,000	766,790	766,790
Sewer Primary						
Personnel services	139,481	140,508	149,160	166,880	166,880	166,880
Materials and services	203,669	185,717	231,340	224,950	224,790	224,790
Capital outlay	-	-	-	2,800	2,800	2,800
Total Sewer Primary	343,150	326,225	380,500	394,630	394,470	394,470
Sewer Pumps						
Personnel services	118,618	119,128	127,610	127,260	127,260	127,260
Materials and services	64,433	41,673	69,090	83,990	83,830	83,830
Contingency	-	-	38,800	20,000	20,000	20,000
Total Sewer Pumps	183,051	160,801	235,500	231,250	231,090	231,090
Sewer - Stormwater						
Personnel services	195,974	259,540	312,470	343,220	349,100	349,100
Materials and services	236,611	279,403	440,410	488,150	481,360	481,360
Contingency	-	-	149,200	100,000	100,000	100,000
Transfers	525,000	1,037,500	-	550,000	550,000	550,000
Total Sewer - Stormwater	957,585	1,576,443	902,080	1,481,370	1,480,460	1,480,460
Total uses	4,394,102	4,861,681	5,014,580	5,940,820	6,133,640	6,133,640
Net change in fund balance	261,842	(145,753)	(301,080)	(969,320)	(1,162,140)	(1,162,140)
Prior period adjustment	-	-	-	-	-	-
Ending fund balance	2,926,376	2,780,623	2,238,916	2,565,918	2,373,098	2,373,098

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Resources								
018	000	301000	2,664,534	2,926,376	2,539,996	3,535,238	3,535,238	3,535,238
Beginning working capital								
Revenues								
Charges for Services								
018	000	381000	797,264	833,793	826,200	856,500	856,500	856,500
Storm drain revenue								
018	000	382000	331,323	338,623	300,000	459,000	459,000	459,000
Secondary rev. Boise								
018	000	384000	3,396,570	3,423,220	3,468,000	3,510,000	3,510,000	3,510,000
Sewer Service								
018	000	385000	91,551	87,771	91,800	118,500	118,500	118,500
Sludge disposal charge								
018	000	386000	1,215	2,087	1,000	1,000	1,000	1,000
Connection charge								
Total Charges for Services			4,617,923	4,685,495	4,687,000	4,945,000	4,945,000	4,945,000
018	000	346000	27,478	29,528	25,000	25,000	25,000	25,000
Interest earnings								
Miscellaneous								
018	000	354000	10,153	391	1,000	1,000	1,000	1,000
Miscellaneous revenue								
018	000	362000		-	-	-	-	-
Engineering fees								
Total Miscellaneous			10,153	391	1,000	1,000	1,000	1,000
Loan Proceeds								
018	000	387100	390	515	500	500	500	500
Sewer Lateral Loan repayments								
018	000	333000				-	-	-
Loan proceeds								
Total Loan Proceeds			390	515	500	500	500	500
Total Revenues			4,655,945	4,715,929	4,713,500	4,971,500	4,971,500	4,971,500
Total Resources			7,320,478	7,642,305	7,253,496	8,506,738	8,506,738	8,506,738

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Uses								
Sewer collections								
Personnel services								
018	018	449100						
		Direct labor charge	719,223	696,355	708,880	648,940	669,890	669,890
		Total Personnel services	719,223	696,355	708,880	648,940	669,890	669,890
Materials and Services								
018	018	454000	4,490	7,789	5,000	5,000	5,000	5,000
018	018	501000	25,128	11,476	30,000	30,000	30,000	30,000
018	018	515000	37,500	37,500	41,700	41,700	41,700	41,700
018	018	530000	26,633	15,229	13,870	14,080	14,080	14,080
018	018	531000	2,633	-	-	-	-	-
018	018	551000	334,430	331,448	346,800	351,000	351,000	351,000
018	018	554000	23,347	29,335	65,000	40,000	40,000	40,000
018	018	557000	-	-	10,000	5,000	5,000	5,000
018	018	579100	427,160	411,601	416,580	349,100	360,670	360,670
		Total Materials and Services	881,321	844,379	928,950	835,880	847,450	847,450
Debt Service								
018	018	563000	315,277	330,650	350,300	442,200	442,200	442,200
018	018	569000	43,143	60,980	42,600	423,000	423,000	423,000
018	018	569100	4,625	4,375	8,300	30,550	30,550	30,550
018	018	569000	-	-	-	-	-	-
		Total Debt Service	363,044	396,005	401,200	895,750	895,750	895,750
Capital Outlay								
018	018	575000	19,533	-	-	-	-	-
		Total Capital Outlay	19,533	-	-	-	-	-
018	018	692000		15,000	120,500	176,000	337,740	337,740
018	018	692000	350,000	250,000	235,000	270,000	270,000	270,000
018	018	692000			40,000	40,000	40,000	40,000
018	018	596000			328,900	200,000	200,000	200,000
			350,000	265,000	724,400	686,000	847,740	847,740
Total Sewer Collections			2,333,122	2,201,739	2,763,430	3,066,570	3,260,830	3,260,830

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Sewer - Secondary								
Personnel services								
018	019	401000	196,009	201,924	212,280	239,550	239,550	239,550
018	019	409000	18,599	20,127	22,540	23,040	23,040	23,040
018	019	411000	13,289	14,796	16,910	17,240	17,240	17,240
018	019	415000	17,419	18,074	19,360	21,510	21,510	21,510
018	019	416000	55,052	57,364	65,320	64,830	64,830	64,830
018	019	417000	4,830	5,783	5,250	6,860	6,860	6,860
018	019	418000	54,486	55,921	59,250	58,800	58,800	58,800
018	019	419000	613	634	630	630	630	630
018	019	422000	900	1,200	1,320	1,260	1,260	1,260
018	019	438000	3,269	2,640	2,640	2,640	2,640	2,640
018	019	449100	28,154	30,380	30,790	32,690	32,690	32,690
018	019	449200	(221,558)	(227,329)	(243,930)	(259,130)	(259,130)	(259,130)
018	019	471000	618	420	1,080	1,200	1,200	1,200
Total Personnel services			171,680	181,932	193,440	211,120	211,120	211,120
Materials and Services								
018	019	454000	-	-	-	-	-	-
018	019	455000	23,180	27,190	29,240	32,550	32,550	32,550
018	019	458000	2,588	2,640	3,060	3,000	3,000	3,000
018	019	459000	2,219	1,880	2,500	2,500	2,500	2,500
018	019	470000	3,853	2,502	4,100	2,500	2,500	2,500
018	019	472000	26,365	28,246	26,010	30,000	30,000	30,000
018	019	475000	29,111	29,332	35,700	35,000	35,000	35,000
018	019	490000	537	142	2,000	2,000	2,000	2,000
018	019	500000	1,339	2,460	2,000	2,000	2,000	2,000
018	019	501000	21,635	17,704	20,400	20,000	20,000	20,000
018	019	513000	-	-	500	-	-	-
018	019	515000	37,500	37,500	41,700	41,700	41,700	41,700
018	019	531000	107	-	1,250	-	-	-
018	019	534000	95,180	105,862	112,200	114,000	114,000	114,000
018	019	554000	102,770	101,221	-	-	-	-
018	019	555000	-	-	-	870	870	870
018	019	579100	59,133	57,861	74,670	73,560	73,350	73,350
Total Materials and Services			405,516	414,541	355,330	359,680	359,470	359,470
Capital Outlay								
018	019	575000	-	-	-	6,200	6,200	6,200
Total Capital Outlay			-	-	-	6,200	6,200	6,200
018	019	596000	-	-	184,300	190,000	190,000	190,000
Total Sewer - Secondary			577,195	596,473	733,070	767,000	766,790	766,790

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Sewer - Primary								
Personnel services								
018	020	449100						
		Direct labor charge	139,481	140,508	149,160	166,880	166,880	166,880
		Total Personnel services	139,481	140,508	149,160	166,880	166,880	166,880
Materials and Services								
018	020	454000	-	-	1,000	1,000	1,000	1,000
018	020	455000	23,160	27,170	29,210	32,520	32,520	32,520
018	020	457000	242	148	250	-	-	-
018	020	458000	2,585	2,556	3,060	3,110	3,110	3,110
018	020	459000	1,741	1,717	2,200	2,200	2,200	2,200
018	020	470000	3,083	1,997	3,770	2,500	2,500	2,500
018	020	472000	12,941	10,286	20,000	15,000	15,000	15,000
018	020	490000	651	237	2,000	2,000	2,000	2,000
018	020	500000	1,141	1,669	2,000	2,000	2,000	2,000
018	020	501000	17,760	19,857	20,000	20,000	20,000	20,000
018	020	515000	25,000	25,000	27,800	27,800	27,800	27,800
018	020	527000	30,436	25,081	38,000	33,000	33,000	33,000
018	020	531000	107	-	1,250	-	-	-
018	020	534000	36,936	33,357	40,800	40,000	40,000	40,000
018	020	554000	15,890	3,500	5,000	5,000	5,000	5,000
018	020	579100	31,997	33,143	35,000	38,820	38,660	38,660
		Total Materials and Services	203,669	185,717	231,340	224,950	224,790	224,790
Capital Outlay								
018	020	575000	-	-	-	2,800	2,800	2,800
		Total Capital Outlay	-	-	-	2,800	2,800	2,800
		Total Sewer - Primary	343,150	326,225	380,500	394,630	394,470	394,470
Sewer - Pumps								
Personnel services								
018	022	449100						
		Direct labor charge	118,618	119,128	127,610	127,260	127,260	127,260
		Total Personnel services	118,618	119,128	127,610	127,260	127,260	127,260
Materials and Services								
018	022	458000	9,199	8,974	9,500	9,000	9,000	9,000
018	022	459000	7,862	7,732	8,500	8,500	8,500	8,500
018	022	501000	32,257	7,012	30,000	30,000	30,000	30,000
018	022	579100	15,115	17,955	21,090	36,490	36,330	36,330
		Total Materials and Services	64,433	41,673	69,090	83,990	83,830	83,830
018	022	596000	-	-	38,800	20,000	20,000	20,000
		Contingency	-	-	38,800	20,000	20,000	20,000
		Total Sewer - Pumps	183,051	160,801	235,500	231,250	231,090	231,090

Sewer Operating Fund – Line Item Budget

Fd	Dpt	Acct	Actual 2013-14	Actual 2014-15	Adopted 2015-16	Proposed 2016-17	Approved 2016-17	Adopted 2016-17
Sewer - Stormwater								
Personnel services								
018	021	449100						
		Direct labor charge	195,974	259,540	312,470	343,220	349,100	349,100
		Total Personnel services	195,974	259,540	312,470	343,220	349,100	349,100
Materials and Services								
018	021	454000	-	100	2,500	2,000	2,000	2,000
		Attorney expense	-	100	2,500	2,000	2,000	2,000
018	021	459000	642	764	700	700	700	700
		Utilities	642	764	700	700	700	700
018	021	501000	18,692	24,701	25,000	25,000	25,000	25,000
		Operating materials & supplies	18,692	24,701	25,000	25,000	25,000	25,000
018	021	515000	12,500	12,500	13,900	13,900	13,900	13,900
		Internal maint expense	12,500	12,500	13,900	13,900	13,900	13,900
018	021	530000	13,841	7,006	4,130	4,190	4,190	4,190
		Bad Debt Write-off	13,841	7,006	4,130	4,190	4,190	4,190
018	021	551000	78,610	82,381	82,620	83,860	83,860	83,860
		In lieu of franchise	78,610	82,381	82,620	83,860	83,860	83,860
018	021	554000	-	332	20,000	15,000	15,000	15,000
		Contractual/consulting	-	332	20,000	15,000	15,000	15,000
018	021	557100	-	-	-	15,000	15,000	15,000
		Street Swiping Mitigation	-	-	-	15,000	15,000	15,000
018	021	579100	112,326	151,619	291,560	328,500	321,710	321,710
		Indirect cost allocation	112,326	151,619	291,560	328,500	321,710	321,710
		Total Materials and Services	236,611	279,403	440,410	488,150	481,360	481,360
018	021	692000	525,000	1,037,500	-	550,000	550,000	550,000
		Transfers - Replacement	525,000	1,037,500	-	550,000	550,000	550,000
018	021	596000		-	149,200	100,000	100,000	100,000
		Contingency		-	149,200	100,000	100,000	100,000
			525,000	1,037,500	149,200	650,000	650,000	650,000
		Total Sewer - Stormwater	957,585	1,576,443	902,080	1,481,370	1,480,460	1,480,460
		Total Sewer Fund expenditures	4,394,102	4,861,681	5,014,580	5,940,820	6,133,640	6,133,640
		Prior Period Adjustment						
		Unappropriated ending fund balance	2,926,376	2,780,623	2,238,916	2,565,918	2,373,098	2,373,098



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, 2016 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 or special revenue fund revenues.

Summary of Outstanding Debt As of June 30, 2016							
Debt Issue	Issued	Maturity Date	Original Amount	Interest Rate	Outstanding June 30, 2016	Debt Service FY 16-17	Notes
Community Enhancement Fund - Economic Development							
Columbia State Bank (Property Acquisition)	2015	4/15/25	1,000,000	3.96%	917,146	124,800	Property Acquisition
Boise White Paper Loan	2016	2014	3,000,000	0.00%	2,887,500	150,000	Note with BWP
Interfund Loan	2015	6/30/18	350,000	0.50%	354,546	-	Property Acquisition
<i>Subtotal Economic Development Debt</i>					<i>4,159,192</i>	<i>274,800</i>	
Street Fund							
Street Light Project Financing	TBD	2031	620,000	3.00%	-	25,900	Street Lighting Project
<i>Subtotal Street lighting Debt</i>					<i>-</i>	<i>25,900</i>	
Water Fund							
Capital One 2013 Note (Water Refunding)	2013	12/1/29	6,142,000	2.35%	5,163,000	498,900	Refunding of Water Bonds
<i>Subtotal Water Filtration Plant Debt</i>					<i>5,163,000</i>	<i>498,900</i>	
Sewer and Stormwater Fund							
Capital One 2013 Note (Sewer Refunding)	2013	12/1/29	1,912,000	2.35%	1,508,000	171,820	Refunding of Sewer DEQ Loan R80161
Oregon Department of Environmental Quality (DEQ) - State Revolving Fund Loan R80162	2014	3/1/19	522,377	1.25%	351,495	119,750	Fund Wastewater Treatment Facilities Project
Oregon Department of Environmental Quality (DEQ) - State Revolving Fund Loan R80163	Assumed closing for FY 16-17	20 - yr term	4,559,700	2.83% plus .5% fee	4,559,700	496,430	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	1,550,000	107,750	Fund Wastewater Treatment Facilities Project
<i>Subtotal Sewer and Stormwater Facilities Debt</i>					<i>7,969,195</i>	<i>895,750</i>	
City of St Helens Total Debt					<u>17,291,387</u>	<u>1,695,350</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.

	Real Market	Assessed	Assessed by Full Faith and Credit*
Computation of Legal Debt Margin:			
Certified Tax Roll Valuation (FY 15-16) Source: Columbia County Assessor's Office	1,030,239,035	870,273,574	1,030,239,035
Debt Limit Rate	3.00%		3.00%
Debt Limit	30,907,171		30,907,171
Less general bonded debt June 30, 2016	-		7,588,146
Legal debt margin	30,907,171		23,319,025
Total net debt applicable to the limit as a percent of debt limit	0.00%		24.55%
* ORS measurement of debt that results in tax levy, however, City further calculates limit on revenue bond debt that are further secured by the full faith and credit of the City (does not result in tax levy).			

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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 3% to 4.5% over period
- Franchise fees – progress growth from 2% to 3% over period
- Intergovernmental – Varies – 5% FY 16-17 then 3% growth per year thereafter
- Gas Tax assumes a very modest 1% growth per year
- Licensing and permits – 2% growth per year
- Building permits – varies – starts at 3.5%, climbs to 7% and drops back 3.5%
- Fines and forfeitures – no growth
- Water rate revenues – assumes a 1.3% rate increase in December 2016, 2017, 2018 and 2.0% per year for each subsequent years
- Sewer rate revenues – assumes a 1.0% rate increase in December 2016 and 2.25% per year for each subsequent year
- Storm rate revenues – assumes a 1.0% rate increase in December 2016 and 2.25% per year for each subsequent year

Personnel Costs

- Anticipated cost of living increases of 2.2% to 2.5% annually
- Increase in PERS retirement of 30% in FY 17-18 then paces with cost of living
- Increase in medical costs average 7% increase per year

Materials and services

- Overall increases projected at 2 to 3% per year

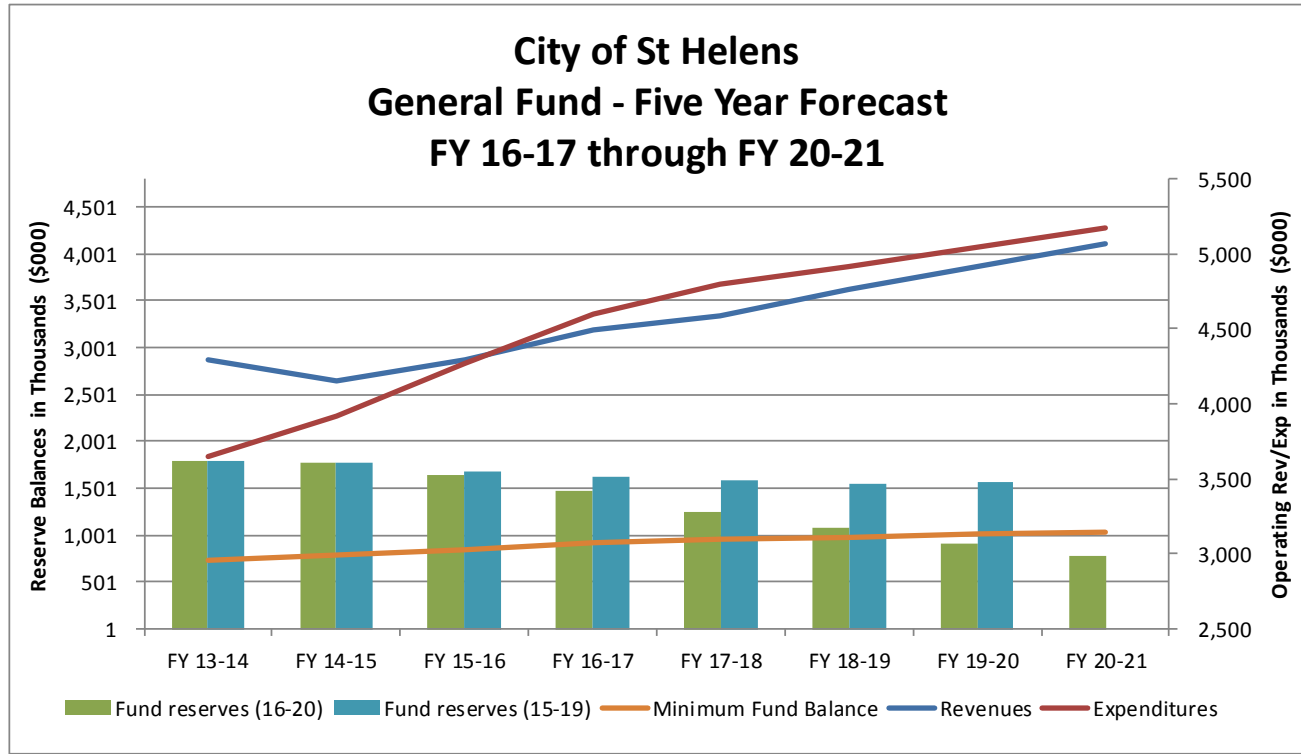
Debt Service

- Water Bonds – anticipate no new debt over this time horizon
- Sewer DEQ Loans – no further utilization after 1st quarter of FY 2016-17

Capital Outlay

See five year CIP on pages 114-115.

Five Year Forecasts - General Fund

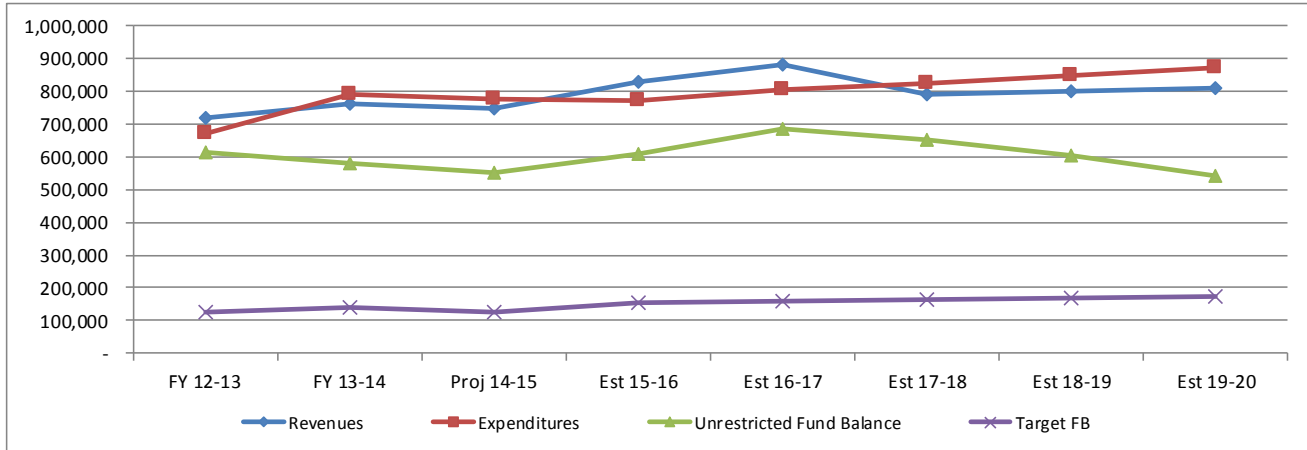


	Historic	Actual	Projected	Proposed	Forecast			
	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21
Revenues	4,295,110	4,155,147	4,291,770	4,495,460	4,591,480	4,762,830	4,911,830	5,064,110
Expenditures	3,644,912	3,922,916	4,271,390	4,596,835	4,794,105	4,910,830	5,042,760	5,179,100
Fund reserves (16-20)	1,802,521	1,767,012	1,645,882	1,471,907	1,244,282	1,071,282	915,352	775,362
Fund reserves (15-19)	1,802,521	1,767,012	1,676,141	1,620,581	1,580,881	1,557,361	1,558,841	
Minimum Fund Balanc	728,982	784,583	854,278	919,367	958,821	982,166	1,008,552	1,035,820
Net Activity		232,231	20,380	(101,375)	(202,625)	(148,000)	(130,930)	(114,990)
Reserve / Operating E:	49%	45%	39%	32%	26%	22%	18%	15%

Based on the assumptions, the General Fund has sufficient capacity to restore some services that were cut since 2008. Please note that since 2008 total work force has been reduced 23.4% overall or a total of 20.16 positions. If you measure positions funded by the General Fund, the reduction was 33.3% or a total of 15 positions. The bottom line is the current budget will draw down on reserves in FY 16-17, however with the anticipated PERS increase on July 1, 2017 (increase of 30%) and no new revenues identified, the reserves will continue to be drawn and is anticipated to fall below the target five year time horizon minimum of 32% sometime in FY 2017-18. Budget committee has designated finding alternative revenue to fund the full time Code Enforcement in FY 16-17 and PERS rate increases in FY 17-18.

Five Year Forecasts - Streets Fund

Street Fund - Revenues, Expenditures and Ending Unrestricted Fund Balance

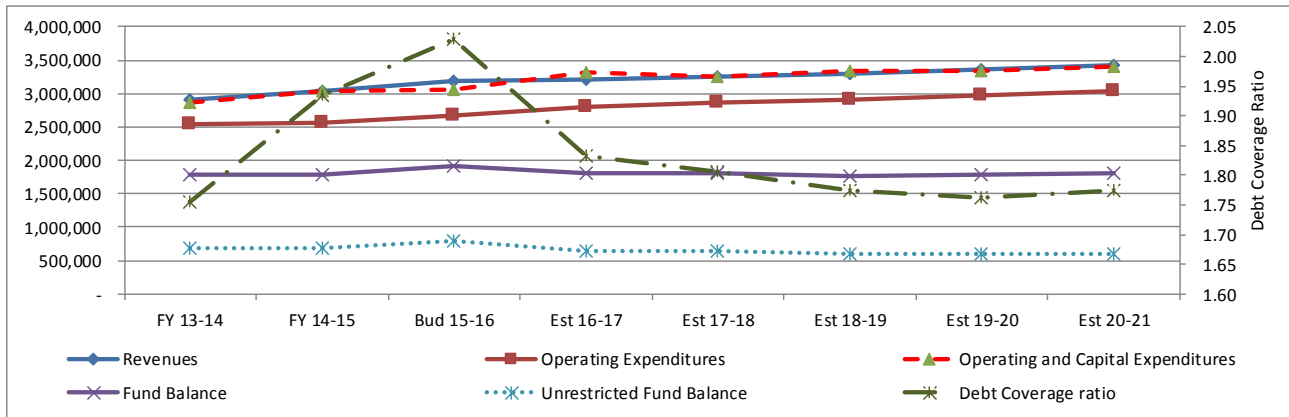


	FY 12-13	FY 13-14	FY 14-15	Est 15-16	Est 16-17	Est 17-18	Est 18-19	Est 19-20
Revenues								
Motor vehicle tax	704,841	741,534	736,027	764,600	772,200	779,920	787,720	795,600
Interest	10,981	11,539	9,841	12,000	12,000	10,000	10,000	10,000
State Grants	-	-	-	50,000	95,000	-	-	-
Other Revenues	3,572	7,846	1,821	2,250	2,270	2,290	2,310	2,330
Total Revenues	719,394	760,919	747,689	828,850	881,470	792,210	800,030	807,930
Expenditures								
Personal Services	267,099	368,453	311,689	318,130	320,820	340,070	350,270	360,780
Materials and services	366,410	324,459	326,809	449,530	471,260	483,040	497,530	512,460
Capital outlay	38,750	100,000	137,500	5,500	13,000	-	-	-
Total Expenditures	672,259	792,912	775,998	773,160	805,080	823,110	847,800	873,240
Ending Fund Balance	662,175	630,183	601,873	657,563	733,953	703,053	655,283	589,973
percent of operating funds	105%	91%	94%	86%	93%	85%	77%	68%

Revenues have come in greater than anticipated in FY 15-16, the unrestricted fund balance is declining at a much slower rate with the assumption that Gas Tax continues to grow at a modest 1%. Please note that in 2011 the State Gas Tax increased helping to extend the life of this fund. Transportation modeling done at the national and state levels show declines in commuting (living and working locally) and increase in alternative fuel vehicles, both very positive attributes, however without alternative funding sources (increase gas tax – migration to road usage model of tax), maintaining the existing street infrastructure will become much more difficult. Many Cities have trend toward transportation utility tax to help address these long-term needs.

Five Year Forecasts - Water Fund

Water Fund - Revenues, Expenditures and Ending Fund Balance



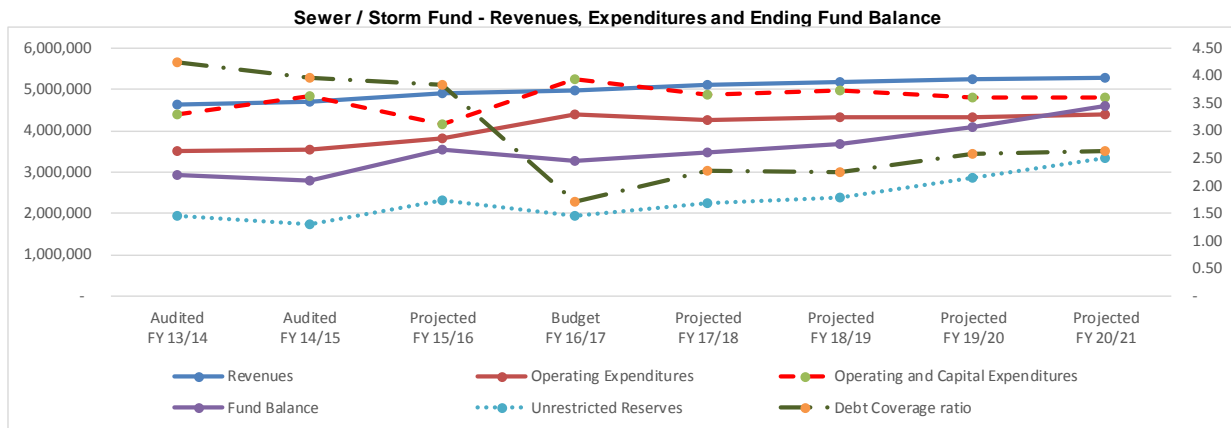
Revenue Slope - Water	15.0%	4.5%	4.5%	0.75%	1.30%	1.30%	1.30%	2.00%	2.00%
	FY 12-13	FY 13-14	FY 14-15	Bud 15-16	Est 16-17	Est 17-18	Est 18-19	Est 19-20	Est 20-21
Revenues									
Water fees	2,662,821	2,851,532	2,982,472	3,145,590	3,172,810	3,214,050	3,255,840	3,308,620	3,374,790
Interest	17,611	20,338	26,461	20,000	17,421	20,420	20,198	19,517	19,375
Other Financing	6,145,802	-	-	-	-	-	-	-	-
Other Revenues	31,399	37,263	32,762	25,670	26,193	26,727	27,272	27,828	28,395
Total Revenues	8,857,633	2,909,133	3,041,694	3,191,260	3,216,424	3,261,197	3,303,310	3,355,965	3,422,560
Expenditures									
Personal Services	892,645	883,310	925,508	964,270	1,009,040	1,046,840	1,080,090	1,114,490	1,150,080
Materials and services	888,628	869,242	840,661	892,180	975,860	990,360	1,011,290	1,030,950	1,050,970
Franchise Fees	266,282	281,677	298,245	314,600	317,300	321,400	325,600	330,900	337,500
Debt Service	543,350	498,596	505,502	502,760	498,842	499,748	499,430	498,901	498,160
Capital Outlay	6,653,368	329,533	465,000	394,000	526,000	400,000	425,000	365,000	365,000
Total Expenditures	9,244,273	2,862,359	3,034,916	3,067,810	3,327,042	3,258,348	3,341,410	3,340,241	3,401,710
Ending Fund Balance	1,738,308	1,785,083	1,791,861	1,915,310	1,804,692	1,807,542	1,769,442	1,785,167	1,806,016

The primary drivers on water utility rates are capital improvements, bond covenants (i.e. required debt ratio coverages), and inflation.

- Capital improvements cover upgrading infrastructure to meet regulatory requirements (i.e. Federal Clean Water), growth, and continued replacement of aged infrastructure. The City has finally reached the plateau whereby most improvements to meet regulatory requirements have been completed, replacement program has been well underway, and limited growth impacts are primarily covered through SDC fees.
- Bond Covenants cover the requirements set by the bond holders to maintain minimum reserve balances and a specific net operating income to annual debt ratio. With the refinancing of debt in June 2014, which lowered the annual debt service combined with past rate increases, the City has sufficient capacity to meet all bond covenants with a reserve to prevent future spikes to rates.

Projected rate increases over the next five years primarily addresses inflationary pressures on operations.

Five Year Forecasts - Sewer Fund



	Audited FY 13/14	Audited FY 14/15	Projected FY 15/16	Budget FY 16/17	Projected FY 17/18	Projected FY 18/19	Projected FY 19/20	Projected FY 20/21
Storm Slope	4.5%	4.5%	0.3%	1.0%	1.0%	1.0%	1.0%	1.0%
Sewer Slope	4.5%	4.5%	0.3%	1.0%	1.0%	1.0%	1.0%	1.0%
Revenues								
Interest on investments	27,478	29,528	25,000	25,000	31,479	34,244	39,967	48,181
Other	10,543	906	1,500	1,500	1,500	1,500	1,500	1,500
Sales, fees, licenses, and permits	4,617,923	4,685,495	4,888,300	4,945,000	5,087,870	5,143,070	5,198,940	5,255,590
Revenues Total	4,655,945	4,715,929	4,914,800	4,971,500	5,120,849	5,178,814	5,240,407	5,305,271
Expenditures								
Collections	1,266,114	1,209,286	1,211,700	1,133,270	1,181,210	1,212,650	1,244,980	1,278,380
Secondary	577,195	596,473	551,425	570,810	584,460	598,770	663,470	628,600
Primary	343,150	326,225	362,440	391,830	407,320	417,640	428,250	439,180
Pumps	183,051	160,801	190,710	211,250	183,690	188,550	193,580	198,760
Storm	353,975	456,562	653,260	747,520	721,510	740,190	759,470	779,360
Franchise Fees	413,040	413,829	433,950	434,860	447,450	451,930	456,450	461,010
Total Expenditures	3,136,525	3,163,177	3,403,485	3,489,540	3,525,640	3,609,730	3,746,200	3,785,290
Net Operating Income	1,519,420	1,552,752	1,511,315	1,481,960	1,595,209	1,569,084	1,494,207	1,519,981

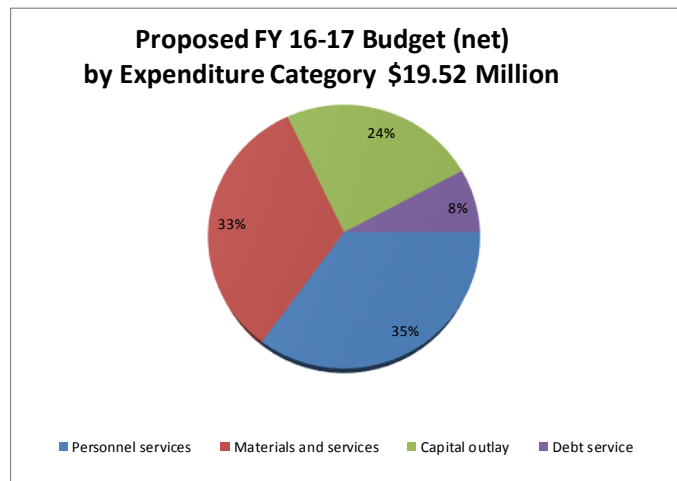
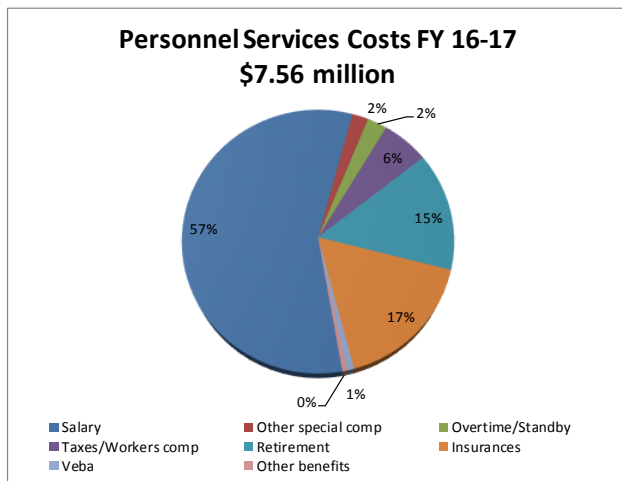
The primary drivers on sewer and storm utility rates are capital improvements, bond covenants (i.e. required debt ratio coverages), and inflation.

- Capital improvements cover upgrading infrastructure to meet regulatory requirements (i.e. Federal Clean Water), growth, and continued replacement of aged infrastructure. The City has finally reached the plateau whereby most improvements to meet regulatory requirements have been completed, replacement program has been well underway, and limited growth impacts are primarily covered through SDC fees.
- Bond Covenants cover the requirements set by the bond holders to maintain minimum reserve balances and a specific net operating income to annual debt ratio. With past rate increases and the completion of many of the required I&I infrastructure upgrades/replacements completed, the City has sufficient capacity to meet all bond covenants with a reserve to prevent future spikes to rates.

Projected rate increases over the next five years primarily addresses inflationary pressures on operations.



Personnel Services Costs



	FY 16-17	FY 15-16	Variance
Personal Services Costs - By Expenditures			
Salaries and wages			
Salary	4,311,710	4,129,440	182,270
Other special comp	149,080	166,340	(17,260)
Overtime/Standby	183,090	181,460	1,630
Total salaries and wages	4,643,880	4,477,240	166,640
Taxes/Workers comp	437,740	411,590	26,150
Retirement	1,101,990	1,095,740	6,250
Insurances	1,277,700	1,167,680	110,020
Veba	60,280	56,990	3,290
Other benefits	42,840	37,220	5,620
Total benefits	2,920,550	2,769,220	151,330
Total personal services	7,564,430	7,246,460	317,970

	FY 16-17	FY 15-16	Variance
Total Approved Budget - By Expenditures			
Personnel services	7,564,430	7,246,460	317,970
Materials and services	5,029,590	4,503,590	526,000
Capital outlay	5,233,300	7,304,830	(2,071,530)
Debt service	1,695,350	1,037,960	657,390
Net Budget	19,522,670	20,092,840	(570,170)
Internal Services	2,103,250	2,015,890	87,360
Transfers	2,622,450	1,946,740	675,710
Contingencies	2,938,343	4,026,520	(1,088,177)
Unappropriated reserves	9,236,439	8,847,560	388,879
Total Requirements	36,423,152	36,929,550	(506,398)

Staffing Complement

Divisions	FTE	Position / Job Title	General Fund							ED Econ Dvlpmt	Streets		Internal Services			
			City Council	Muni Court	Plng	Building	Police	Library	Parks		Non-Deptal	Streets	Fleet	Admin	City Recorder	
Administration	1.00	City Administrator	-	-	-	-	-	-	-	-	-	-	-	171,830	-	
Administration	1.00	Code Enforcement Officer	-	-	-	-	-	-	-	74,850	-	3,990	-	-	-	
Administration	1.00	Communications Officer	-	-	2,450	5,710	-	-	-	8,160	-	-	-	40,820	4,090	
City Recorder	1.00	City Recorder	-	-	-	-	-	-	-	-	-	-	-	-	122,640	
City Recorder	1.00	Deputy City Recorder	-	-	-	-	-	-	-	-	-	-	-	-	97,130	
Courts	1.00	Court Clerk	-	89,530	-	-	-	-	-	-	-	-	-	-	-	
Courts	1.00	Legal Assistant	-	86,950	-	-	-	-	-	-	-	-	-	-	-	
Finance	1.00	Finance Director	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance	1.00	Accounting Tech	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance	0.80	Office Assistant	-	32,990	-	-	-	-	-	-	-	-	-	-	-	
Finance	2.00	Utility Billing Specialist	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance	1.00	Accounting Assistant	-	-	-	-	-	-	-	-	-	-	-	-	-	
Building	1.00	Admin Secretary	-	-	-	62,570	-	-	-	8,340	4,170	-	-	-	4,160	
Building	0.50	Building Inspector	-	-	-	41,150	-	-	-	-	-	-	-	-	-	
Building	1.00	Building Official	-	-	-	113,530	-	-	-	-	6,310	-	-	-	-	
Planning	1.00	City Planner	-	-	79,790	11,400	-	-	-	-	-	-	-	11,400	-	
Planning	1.00	Assistant Planner	-	-	29,450	-	-	-	-	-	-	7,360	-	36,820	-	
Total Admin / CD	17.30		-	209,470	111,690	234,360	-	-	-	8,340	93,490	7,360	3,990	-	260,870	228,020
City Council	1.00	Mayor	13,490	-	-	-	-	-	-	-	-	-	-	-	-	
City Council	1.00	Council President	10,790	-	-	-	-	-	-	-	-	-	-	-	-	
City Council	3.00	Councilor	26,970	-	-	-	-	-	-	-	-	-	-	-	-	
Total City Council	5.00		51,250	-	-	-	-	-	-	-	-	-	-	-	-	
Library	1.00	Library Director	-	-	-	-	-	132,350	-	-	-	-	-	-	-	
Library	2.00	Librarian I	-	-	-	-	-	178,350	-	-	-	-	-	-	-	
Library	1.00	Librarian Tech II	-	-	-	-	-	80,480	-	-	-	-	-	-	-	
Library	1.50	PT Library Assistant	-	-	-	-	-	56,340	-	-	-	-	-	-	-	
Total Library	5.50		-	-	-	-	-	447,520	-	-	-	-	-	-	-	
Police	1.00	Chief of Police	-	-	-	-	180,110	-	-	-	-	-	-	-	-	
Police	1.00	Lieutenant	-	-	-	-	164,610	-	-	-	-	-	-	-	-	
Police	3.00	Sergeant	-	-	-	-	487,810	-	-	-	-	-	-	-	-	
Police	11.00	Patrolman	-	-	-	-	1,156,000	-	-	-	-	-	-	-	-	
Police	1.00	Police Records Specialist	-	-	-	-	97,420	-	-	-	-	-	-	-	-	
Total Police	17.00		-	-	-	-	2,085,950	-	-	-	-	-	-	-	-	
Engineering	1.00	PW - Engr Director	-	-	-	-	-	410	-	-	18,960	810	-	-	-	
Engineering	1.00	Eng tech project mgr	-	-	-	-	-	-	-	-	-	-	-	-	-	
Engineering	1.00	Construction Inspector	-	-	-	-	-	-	-	-	11,360	-	-	-	-	
Engineering	0.25	Engineering Tech II	-	-	-	-	-	-	-	-	4,620	-	-	-	-	
Operations	1.00	PW - Ops Director	-	-	-	-	-	480	-	-	29,010	800	-	-	-	
Operations	2.00	PW - Field Supervisors	-	-	-	-	-	59,300	-	-	36,790	-	-	-	-	
Operations	1.00	PW Office Assitant	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operations	1.00	Building Maint utility	-	-	-	-	-	-	-	-	37,990	-	-	-	-	
Operations	1.00	Collection Operator	-	-	-	-	-	-	-	-	9,620	-	-	-	-	
Operations	1.00	Parks Specialist	-	-	-	-	-	53,470	-	-	21,390	-	-	-	-	
Operations	1.00	Utility Plumber	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operations	1.00	Water System Operator	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operations	9.00	Utility I / II	-	-	-	-	-	56,520	-	-	151,370	-	-	-	-	
Operations	2.50		-	-	-	-	-	-	-	11,520	-	-	-	-	-	
Fleet	2.00	Mechanic II	-	-	-	-	-	-	-	-	-	206,800	-	-	-	
Water Filtration	1.00	Water treatment Operator	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Filtration	1.00	Water Filtration Opr	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wastewater	1.00	WWTP Operator IV	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wastewater	1.00	WWTP Superintendent	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wastewater	1.00	WWTP OPERATOR III	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wastewater	0.40	Pre-Treatment Specialist	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Public Works	31.15		-	-	-	-	-	170,180	-	11,520	321,110	208,410	-	-	-	
	75.95		51,250	209,470	111,690	234,360	2,085,950	447,520	178,520	93,490	18,880	325,100	208,410	260,870	228,020	

Schedule continued on next page

Staffing Complement

Divisions	FTE	Position / Job Title	Water Fund				Sewer - Storm Fund					Total
			Finance	PW Engr	Distrib / Prod	Water Filtration	Collection	Pumps	Secondary Pond	Primary Pond	Storm	
Administration	1.00	City Administrator	-	-	-	-	-	-	-	-	-	171,830
Administration	1.00	Code Enforcement Officer	-	-	-	-	15,970	-	-	-	4,990	99,800
Administration	1.00	Communications Officer	16,330	4,080	-	-	-	-	-	-	-	81,640
City Recorder	1.00	City Recorder	-	-	-	-	-	-	-	-	-	122,640
City Recorder	1.00	Deputy City Recorder	-	-	-	-	-	-	-	-	-	97,130
Courts	1.00	Court Clerk	-	-	-	-	-	-	-	-	-	89,530
Courts	1.00	Legal Assistant	-	-	-	-	-	-	-	-	-	86,950
Finance	1.00	Finance Director	154,100	-	-	-	-	-	-	-	-	154,100
Finance	1.00	Accounting Tech	93,080	-	-	-	-	-	-	-	-	93,080
Finance	0.80	Office Assistant	32,990	-	-	-	-	-	-	-	-	65,980
Finance	2.00	Utility Billing Specialist	169,550	-	-	-	-	-	-	-	-	169,550
Finance	1.00	Accounting Assistant	91,920	-	-	-	-	-	-	-	-	91,920
Building	1.00	Admin Secretary	-	4,170	-	-	-	-	-	-	-	83,410
Building	0.50	Building Inspector	-	-	-	-	-	-	-	-	-	41,150
Building	1.00	Building Official	-	-	2,520	-	2,520	-	-	-	1,260	126,140
Planning	1.00	City Planner	-	11,400	-	-	-	-	-	-	-	113,990
Planning	1.00	Assistant Planner	-	-	-	-	-	-	-	-	-	73,630
Total Admin / CD	17.30		557,970	19,650	2,520	-	18,490	-	-	-	6,250	1,762,470
City Council	1.00	Mayor	-	-	-	-	-	-	-	-	-	13,490
City Council	1.00	Council President	-	-	-	-	-	-	-	-	-	10,790
City Council	3.00	Councilor	-	-	-	-	-	-	-	-	-	26,970
Total City Council	5.00		-	-	-	-	-	-	-	-	-	51,250
Library	1.00	Library Director	-	-	-	-	-	-	-	-	-	132,350
Library	2.00	Librarian I	-	-	-	-	-	-	-	-	-	178,350
Library	1.00	Librarian Tech II	-	-	-	-	-	-	-	-	-	80,480
Library	1.50	PT Library Assistant	-	-	-	-	-	-	-	-	-	56,340
Total Library	5.50		-	-	-	-	-	-	-	-	-	447,520
Police	1.00	Chief of Police	-	-	-	-	-	-	-	-	-	180,110
Police	1.00	Lieutenant	-	-	-	-	-	-	-	-	-	164,610
Police	3.00	Sergeant	-	-	-	-	-	-	-	-	-	487,810
Police	11.00	Patrolman	-	-	68,750	-	27,500	-	17,870	16,500	6,880	1,293,500
Police	1.00	Police Records Specialist	-	-	-	-	-	-	-	-	-	97,420
Total Police	17.00		-	-	68,750	-	27,500	-	17,870	16,500	6,880	2,223,450
Engineering	1.00	PW - Engr Director	-	-	39,280	810	41,030	410	6,910	6,500	20,310	135,430
Engineering	1.00	Eng tech project mgr	-	-	-	-	53,380	-	-	-	-	106,770
Engineering	1.00	Construction Inspector	-	-	34,090	-	39,760	-	-	-	-	113,610
Engineering	0.25	Engineering Tech II	-	-	4,610	-	4,600	-	-	-	4,610	18,440
Operations	1.00	PW - Ops Director	-	-	58,680	800	44,590	480	800	480	23,270	159,390
Operations	2.00	PW - Field Supervisors	-	-	60,880	-	47,820	-	-	-	44,540	249,330
Operations	1.00	PW Office Assitant	-	-	38,220	-	26,740	-	-	-	11,460	76,420
Operations	1.00	Building Maint utility	-	-	23,740	-	23,740	-	-	-	9,500	94,970
Operations	1.00	Collection Operator	-	-	14,430	-	48,080	-	-	-	24,040	96,170
Operations	1.00	Parks Specialist	-	-	10,700	-	10,700	-	-	-	10,700	106,960
Operations	1.00	Utility Plumber	-	-	74,540	-	24,840	-	-	-	-	99,380
Operations	1.00	Water System Operator	-	-	51,510	-	41,220	-	-	-	10,300	103,030
Operations	9.00	Utility I / II	-	-	251,960	-	194,240	5,320	7,110	5,320	95,440	767,280
Operations	2.50		-	-	23,190	-	23,160	-	-	-	-	57,870
Fleet	2.00	Mechanic II	-	-	-	-	-	-	-	-	-	206,800
Water Filtration	1.00	Water treatment Operator	-	-	-	135,730	-	-	-	-	-	135,730
Water Filtration	1.00	Water Filtration Opr	-	-	-	114,600	-	-	-	-	-	114,600
Wastewater	1.00	WWTP Operator IV	-	-	-	-	-	42,130	56,160	42,130	-	140,420
Wastewater	1.00	WWTP Superintendent	-	-	-	-	-	50,300	67,080	50,310	-	167,690
Wastewater	1.00	WWTP OPERATOR III	-	-	-	-	-	28,620	38,170	28,620	-	95,410
Wastewater	0.40	Pre-Treatment Specialist	-	-	-	-	-	-	17,020	17,020	-	34,040
Total Public Works	31.15		-	-	685,830	251,940	623,900	127,260	193,250	150,380	335,960	3,079,740
	75.95		557,970	19,650	757,100	251,940	669,890	127,260	211,120	166,880	349,090	7,564,430

Continued from previous page

Compensation Plan FY 2016-17 (effective 7-1-16)

Position	BU	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
		Monthly Salary Range					
Summer Labor	** NA	\$0	\$0	\$1,699	\$1,785	\$1,872	
Library Assistant	** AFSCME	\$2,106	\$2,211	\$2,322	\$2,438	\$2,560	
Secretarial/Clerical	** AFSCME	\$2,540	\$2,667	\$2,800	\$2,940	\$3,087	
Library Tech. I	AFSCME	\$2,930	\$3,076	\$3,230	\$3,390	\$3,559	
Parks Utility I	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Receptionist/Utility Billing Specialist	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Utility Billing Specialist	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Office Assistant	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Utility Worker I	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Library Tech. II	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Police Records Specialist	SHPA	\$2,959	\$3,132	\$3,307	\$3,493	\$3,698	\$3,904
Police Support Specialist	SHPA	\$3,211	\$3,371	\$3,540	\$3,717	\$3,903	\$4,098
Bldg/Admin Secretary	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
Planning Secretary	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
Municipal Court Assistant to City Prose	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
Municipal Court Clerk	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
Public Works Office Assistant	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
WWTP Operator I	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
Code Enforcement Officer	SHPA	\$3,170	\$3,397	\$3,626	\$3,852	\$4,077	\$4,307
Accounting Assistant	Non-Rep	\$3,532	\$3,706	\$3,890	\$4,086	\$4,288	
Deputy City Recorder	Non-Rep	\$3,532	\$3,706	\$3,890	\$4,086	\$4,288	
Assistant Planner	AFSCME	\$3,517	\$3,693	\$3,878	\$4,072	\$4,275	
Parks Utility II	AFSCME	\$3,627	\$3,808	\$4,001	\$4,200	\$4,409	
Utility Worker II	AFSCME	\$3,627	\$3,808	\$4,001	\$4,200	\$4,409	
Code Enforcement Officer	AFSCME	\$3,627	\$3,808	\$4,001	\$4,200	\$4,409	
Librarian I	** AFSCME	\$3,809	\$4,119	\$4,243	\$4,371	\$4,501	
Communications Officer	AFSCME	\$3,705	\$3,888	\$4,081	\$4,286	\$4,501	
Parks Specialist	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Collections System Operator	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Mechanic II	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Utility Craftsman	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Utility Plumber	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
WWTP Operator II	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Water Systems Operator	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Water System Filtration Operator	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Accounting Tech.	Non-Rep	\$4,131	\$4,334	\$4,551	\$4,778	\$5,016	
Engineering Tech. I	AFSCME	\$4,095	\$4,296	\$4,511	\$4,736	\$4,972	
Water Treatment Operator	AFSCME	\$4,212	\$4,438	\$4,665	\$4,890	\$5,116	
Patrolmen	SHPA	\$3,930	\$4,215	\$4,458	\$4,772	\$5,120	\$5,287
WWTP Operator III	AFSCME	\$4,317	\$4,535	\$4,760	\$5,000	\$5,248	
Detective	SHPA	\$0	\$0	\$0	\$0	\$5,552	
Engineering Tech. II	AFSCME	\$4,554	\$4,781	\$5,019	\$5,272	\$5,536	
PW Construction Inspector	AFSCME	\$4,554	\$4,781	\$5,019	\$5,272	\$5,536	
Building Inspector	AFSCME	\$4,554	\$4,781	\$5,019	\$5,272	\$5,536	
Field Supervisor/Safety Coordinator	Non-Rep	\$4,745	\$4,983	\$5,231	\$5,494	\$5,768	
Water Filtration Facility Supervisor	Non-Rep	\$4,745	\$4,983	\$5,231	\$5,494	\$5,768	
WWTP Operator IV	Non-Rep	\$4,745	\$4,983	\$5,231	\$5,494	\$5,768	
Engineering Tech - Project Manager	AFSCME	\$5,019	\$5,272	\$5,536	\$5,815	\$6,106	
City Recorder	Non-Rep Mgmt	\$5,225	\$5,486	\$5,758	\$6,040	\$6,341	
City Planner	Non-Rep Mgmt	\$5,225	\$5,486	\$5,758	\$6,040	\$6,341	
Sergeant	Non-Rep Mgmt	\$0	\$0	\$0	\$0	\$6,552	
WWTP Superintendent	Non-Rep Mgmt	\$5,551	\$5,834	\$6,127	\$6,431	\$6,757	
Building Official	Non-Rep Mgmt	\$6,102	\$6,407	\$6,728	\$7,064	\$7,417	
Library Director	Non-Rep Mgmt	\$6,110	\$6,416	\$6,704	\$7,056	\$7,425	
Public Works Engineering Director	Non-Rep Mgmt	\$6,164	\$6,472	\$6,796	\$7,135	\$7,492	
Public Works Operations Director	Non-Rep Mgmt	\$6,164	\$6,472	\$6,796	\$7,135	\$7,492	
Lieutenant	Non-Rep Mgmt	\$6,294	\$6,608	\$6,938	\$7,284	\$7,650	
Finance Director	Non-Rep Mgmt	\$6,801	\$7,140	\$7,496	\$7,873	\$8,264	
Chief of Police	Non-Rep Mgmt	\$7,005	\$7,354	\$7,722	\$8,109	\$8,514	
Public Works Director	Non-Rep Mgmt	\$7,179	\$7,534	\$7,913	\$8,308	\$8,721	
City Administrator	Non-Rep Mgmt	\$7,896	\$8,181	\$8,703	\$9,136	\$9,594	

** 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.



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

Fiscal Policies

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

Fiscal Policies

- d. The Administrative Services – Finance Division will oversee a physical count/inspection of all capital assets at least on a biennial basis. All additions, deletions, and depreciations of infrastructure will be reported consistent with the requirements of the Government Accounting Standards Board (GASB) Statement Number 34.
 - e. Adequate insurance will be maintained on all capital assets.
- VI. **Debt Policy** – Establish guidelines for debt financing that will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.
- a. The City will confine long-term borrowing to capital improvements too large to be financed from current revenues and to avoid depleting the capital reserve funds.
 - b. The City will follow a policy of full disclosure on every financial report and bond prospectus.
 - c. The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.
 - d. The City shall ensure that its debt margins are within the 3% true cash value limitation as set forth in ORS 287.004.
 - e. No debt shall be issued for which the City is not confident that a sufficient specifically identified revenue source is available for repayment. The Finance Director shall prepare an analysis of the source of repayment prior to issuance of any debt.
- VII. **Accounting, Auditing and Financial Reporting Policies** – Comply with prevailing federal, state, and local statutes and regulations. Conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).
- a. The City shall establish and maintain its accounting system according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards. Promulgated by the Government Finance Officers Association (GFOA), Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
 - b. An annual audit shall be performed by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.
 - c. Full disclosure shall be provided in the financial statements and bond representations.
 - d. A system of internal controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets and proper recording of financial transactions and compliance with applicable laws and regulations.
 - e. Quarterly financial reports showing the current status of revenues and expenditures shall be prepared and distributed to the Council in a timely manner and made available for public inspection.

Fiscal Policies

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

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Other Schedules

Other Charts

Inter-fund Transfer Summary

From			Amount	To			Description
Fd	Dept	Acct		Fd	Dept	Acct	
009	213	692000	22,070	001	000	392000	Draw on Building Reserve for operations
009	209	692000	112,560	004	000	392000	Formation of New Economic Development Fund
010	301	692000	100,000	004	000	392000	Formation of New Economic Development Fund
010	303	692000	100,000	004	000	392000	Formation of New Economic Development Fund
017	517	692000	237,290	004	000	392000	Formation of New Economic Development Fund
008	008	692000	20,000	009	201	392000	Donation for Gateway Project
009	203	692000	4,700	009	210	392000	Consolidate Library Reserve - Equipment Reserve
009	207	692000	16,230	009	212	392000	Consolidate Polie Reserve - K9 Donation
001	110	692000	2,600	009	213	392000	Building Reserve
009	204	692000	2,000	010	300	392000	Fenced Dog Park
001	110	692000	5,000	010	300	392000	Dock Repairs
008	008	692000	10,000	010	300	392000	
017	017	692000	500,000	010	302	392000	Water CIP
018	018	692000	270,000	010	303	392000	Sewer CIP
018	021	692000	550,000	010	304	392000	Storm CIP
001	110	692000	65,000	010	305	392000	General Fund Equipment Reserve
011	011	692000	54,970	010	305	392000	Street Equipment Reserve
017	017	692000	172,290	010	305	392000	Water Equipment Reserve
018	018	692000	337,740	010	305	392000	Sewer Equipment Reserve
018	018	692000	40,000	013	403	392000	PW Operations Contingency
			2,622,450				

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.

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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.



**Fiscal Year 2015-16
LB-1 Notice of Public Hearing
LB-50 Notice of Property Tax and Certification of Intent
And
Adopted Budget Resolutions**

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A public meeting of the City of St. Helens City Council will be held on June 1, 2016 at 6:30 pm at City Council Chambers, 265 Strand Street, St. Helens, Oregon. The purpose of this meeting is to discuss the budget, receive public comment, and allow citizens the opportunity to provide written and oral comment on the budget for the fiscal year beginning July 1, 2016 as approved by the City of St. Helens Budget Committee, and on designated uses of state revenue sharing distributions. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at City Hall, between the hours of 8:30 a.m. to 12:00 p.m. and 1:00 pm to 5:00 pm, the City Library during normal Library hours, or online at <http://www.ci.st-helens.or.us>. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Jonathan J Ellis

Telephone: 503-366-8227

Email: jellis@ci.st-helens.or.us

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2014 - 15	Adopted Budget This Year 2015 - 16	Approved Budget Next Year 2016 - 17
Beginning Fund Balance/Net Working Capital	15,715,929	16,491,798	15,092,978
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	9,884,852	8,900,690	9,283,340
Federal, State and all Other Grants, Gifts, Allocations and Donations	1,689,807	1,811,850	2,215,255
Revenue from Bonds and Other Debt	1,347,212	2,500,000	1,147,400
Interfund Transfers / Internal Service Reimbursements	5,691,908	3,654,360	4,419,420
All Other Resources Except Current Year Property Taxes	1,899,998	2,020,860	2,625,519
Current Year Property Taxes Estimated to be Received	1,514,493	1,550,000	1,615,240
Total Resources	37,744,199	36,929,558	36,399,152

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	6,563,336	7,246,460	7,565,210
Materials and Services	5,866,261	6,519,480	7,132,840
Capital Outlay	2,059,355	7,304,830	5,209,300
Debt Service	904,007	1,037,960	1,695,350
Interfund Transfers	4,194,161	1,946,740	2,622,450
Contingencies	0	4,026,520	2,938,343
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	18,157,079	8,847,568	9,235,659
Total Requirements	37,744,199	36,929,558	36,399,152

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *

Name of Organizational Unit or Program FTE for that unit or program			
Administration and Community Development	5,647,052	7,235,269	4,781,820
FTE	14.00	15.30	17.30
Police	2,465,265	2,617,518	3,162,374
FTE	17.00	17.08	17.00
Library	911,896	837,425	935,225
FTE	5.29	5.30	5.50
Public Works	26,624,621	24,614,859	25,863,002
FTE	29.75	30.25	31.15
Non-Departmental / Non-Program	2,095,365	1,624,487	1,656,731
FTE			
Total Requirements	37,744,199	36,929,558	36,399,152
Total FTE	66.04	67.93	70.95

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING *

Continued improvements to the economy has allowed the City to incrementally restore some service levels in Library for restoration of hours, Community Development for code enforcement, and Building for inspection services. The Public Works Department continue to address Inflow and Infiltration (I&I) opportunities and storm drain infrastructure. The City recently acquired several Boise properties and through Brownfield grants continue working with the community and other agencies to assure the best utilization of these properties.

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2014 - 15	Rate or Amount Imposed This Year 2015 - 16	Rate or Amount Approved Next Year 2016 - 17
Permanent Rate Levy (rate limit 1.9078 per \$1,000)	1.9078	1.9078	1.9078
Local Option Levy	n/a	n/a	n/a
Levy For General Obligation Bonds	n/a	n/a	n/a

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	
Other Bonds	\$14,049,341	\$1,147,400
Other Borrowings	\$3,242,046	\$0
Total	\$17,291,387	\$1,147,400

* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

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

FORM LB-50 2016-2017

To assessor of Columbia County

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 6-24-16
Mailing Address of District City State ZIP code Date

Matt Brown Finance Director/Budget Officer 503-366-8227 mattb@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: TAXES TO BE IMPOSED

		Subject to General Government Limits Rate -or- Dollar Amount	
1.	Rate per \$1,000 or Total dollar amount levied (within permanent rate limit) . . .	1.9078	
2.	Local option operating tax		Excluded from Measure 5 Limits Dollar Amount of Bond Levy
3.	Local option capital project tax		
4.	City of Portland Levy for pension and disability obligations		
5a.	Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001		
5b.	Levy for bonded indebtedness from bonds approved by voters on or after October 6, 2001		
5c.	Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 5a + 5b)	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. 1755

A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF ST. HELENS,
OREGON ADOPTING BUDGET, MAKING APPROPRIATIONS, AND LEVYING TAXES
FOR THE FISCAL YEAR BEGINNING JULY 1, 2016,
SUPERSEDING RESOLUTION NO. 1750

BE IT RESOLVED that the Common Council of the City of St. Helens, Oregon, hereby adopts the budget for fiscal year 2016-17 in the total of \$36,423,152 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 2016-17 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, 2016, and for the purposes shown below are hereby appropriated as follows:

Fund / Department / Program	Appropriation
<u>General Fund</u>	
Mayor and City Council	84,390.00
Municipal Court	403,330.00
Planning	205,595.00
Building	298,070.00
Police	2,527,480.00
Library	643,480.00
Parks	322,270.00
<u>Non-Departmental</u>	
Personnel services	93,490.00
Materials and services	18,730.00
Transfers	72,600.00
Contingency	913,000.00
Total General Fund	5,582,435.00
<u>Economic Development Fund</u>	
Economic Planning	600,000.00
Boise White Paper Property (BWP)	199,900.00
Boise Veneer Property (BV)	33,970.00
Forestry Reserve	50,000.00
Debt Service	274,800.00
Contingency	237,290.00
Total Economic Development	1,395,960.00

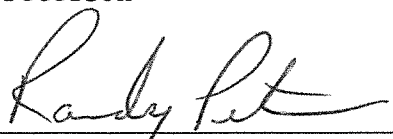
Fund / Department / Program	Appropriation
<u>Visitor and Tourism Fund</u>	
Visitor and Tourism	266,000.00
Contingency	19,500.00
Total Visitor and Tourism	<u>285,500.00</u>
<u>Community Enhancement Fund</u>	
Public Art	55,500.00
Library Improvements - Building	4,830.00
Library Improvements - Equipment	6,700.00
Parks Improvements	2,000.00
PEG Access	31,992.00
Grants	22,850.00
Economic Development	112,560.00
Library Grant Reserve	10,500.00
Police Reserve Officers Reserve	6,500.00
Police Contributions	28,230.00
Building Reserve	22,070.00
Justice and Mental Health Collaboration Program	153,934.00
Youth Council Reserve	5,000.00
Contingency	80,510.00
Total Community Enhancement	<u>543,176.00</u>
<u>Capital Improvement Fund</u>	
Parks Projects	120,000.00
Streets Projects	1,456,300.00
Water Projects	1,000,000.00
Sewer Projects	504,000.00
Storm Projects	1,450,000.00
Equipment	774,000.00
Contingency	670,000.00
Total Capital Improvement	<u>5,974,300.00</u>
<u>Street (Gas Tax) Fund</u>	
Streets	817,090.00
Debt Service	25,900.00
Contingency	100,000.00
Total Street (Gas Tax)	<u>942,990.00</u>
<u>Community Block Grant Fund</u>	
Community Block Grant	56,680.00
Total Community Block Grant	<u>56,680.00</u>
<u>Administrative Services Fund</u>	
City Administrator	319,660.00
City Recorder	288,840.00
Finance	732,100.00
City Hall	100,450.00
IT/Self Ins	144,459.00
Contingency	58,043.00
Total Administrative Services	<u>1,643,552.00</u>

Fund / Department / Program	Appropriation
<u>Public Works Fund</u>	
Engineering	45,000.00
Operations	227,030.00
Contingency	40,000.00
Total Public Works	312,030.00
<u>Fleet Fund</u>	
Fleet	291,980.00
Contingency	10,000.00
Total Fleet	301,980.00
<u>Water Operating Fund</u>	
Distribution	2,557,320.00
Water Filtration Facility	420,960.00
Debt Service	498,900.00
Water Shed Reserve (Forestry)	237,290.00
Contingency	300,000.00
Total Water Operating	4,014,470.00
<u>Sewer / Storm Operating Fund</u>	
Collections	2,165,080.00
Debt Service	895,750.00
Secondary	576,790.00
Primary	394,470.00
Storm	1,380,460.00
Pumps	211,090.00
Contingency	510,000.00
Total Sewer / Storm Operating	6,133,640.00
Total Appropriated Budget	<u>\$ 27,186,713.00</u>
<u>Unappropriated Fund Balance/Reserves</u>	
General Fund	558,911.00
Economic	3,890.00
Visitor and Tourism Fund	119,241.00
Community Enhancement Fund	288,759.00
Capital Improvement Fund	3,906,840.00
Street (Gas Tax) Fund	595,273.00
Fleet Fund	9,162.00
Water Operating Fund	1,381,265.00
Sewer / Storm Operating Fund	2,373,098.00
Total Unappropriated	9,236,439.00
Total Budget	<u>\$ 36,423,152.00</u>

APPROVED AND ADOPTED by the City Council on this 20th day of July, 2016 by the following vote:

Ayes: Locke, Carlson, Conn, Morten, Peterson

Nays: None


 Randy Peterson, Mayor

ATTEST:

 Kathy Payne, City Recorder

City of St. Helens
RESOLUTION NO. 1747

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 2016-2017.

Approved and adopted by the City Council on June 15, 2016, by the following vote:

Ayes: Locke, Carlson, Conn, Morten, Peterson

Nays: None



Randy Peterson, Mayor

ATTEST:



Kathy Payne, City Recorder

City of St. Helens
RESOLUTION NO. 1751

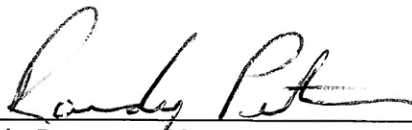
A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF ST. HELENS,
OREGON ADOPTING A CITY EMPLOYEE COMPENSATION PLAN FOR FISCAL
YEAR BEGINNING JULY 1, 2016

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of St. Helens, Oregon, that the City employees are to be paid salaries in monthly installments effective July 1, 2016, as respectfully set out after their positions, as per attachment A.

APPROVED AND ADOPTED by the City Council on this 15th day of June, 2016 by the following vote:

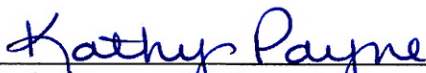
Ayes: Locke, Carlson, Conn, Morten, Peterson

Nays: None



Randy Peterson, Mayor

ATTEST:



Kathy Payne, City Recorder

City of St. Helens
Compensation Plan FY 2016-17 (effective 7-1-16)

Position	BU	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Monthly Salary Range							
Summer Labor	** NA	\$0	\$0	\$1,699	\$1,785	\$1,872	
Library Assistant	** AFSCME	\$2,106	\$2,211	\$2,322	\$2,438	\$2,560	
Secretarial/Clerical	** AFSCME	\$2,540	\$2,667	\$2,800	\$2,940	\$3,087	
Library Tech. I	AFSCME	\$2,930	\$3,076	\$3,230	\$3,390	\$3,559	
Parks Utility I	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Receptionist/Utility Billing Specialist	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Utility Billing Specialist	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Office Assistant	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Utility Worker I	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Library Tech. II	AFSCME	\$3,089	\$3,243	\$3,405	\$3,577	\$3,753	
Police Records Specialist	SHPA	\$2,959	\$3,132	\$3,307	\$3,493	\$3,698	\$3,904
Police Support Specialist	SHPA	\$3,211	\$3,371	\$3,540	\$3,717	\$3,903	\$4,098
Bldg/Admin Secretary	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
Planning Secretary	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
Municipal Court Assistant to City Prose	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
Municipal Court Clerk	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
Public Works Office Assistant	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
WWTP Operator I	AFSCME	\$3,259	\$3,422	\$3,596	\$3,836	\$3,963	
Code Enforcement Officer	SHPA	\$3,170	\$3,397	\$3,626	\$3,852	\$4,077	\$4,307
Accounting Assistant	Non-Rep	\$3,532	\$3,706	\$3,890	\$4,086	\$4,288	
Deputy City Recorder	Non-Rep	\$3,532	\$3,706	\$3,890	\$4,086	\$4,288	
Assistant Planner	AFSCME	\$3,517	\$3,693	\$3,878	\$4,072	\$4,275	
Parks Utility II	AFSCME	\$3,627	\$3,808	\$4,001	\$4,200	\$4,409	
Utility Worker II	AFSCME	\$3,627	\$3,808	\$4,001	\$4,200	\$4,409	
Code Enforcement Officer	AFSCME	\$3,627	\$3,808	\$4,001	\$4,200	\$4,409	
Librarian I	** AFSCME	\$3,809	\$4,119	\$4,243	\$4,371	\$4,501	
Communications Officer	AFSCME	\$3,705	\$3,888	\$4,081	\$4,286	\$4,501	
Parks Specialist	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Collections System Operator	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Mechanic II	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Utility Craftsman	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Utility Plumber	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
WWTP Operator II	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Water Systems Operator	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Water System Filtration Operator	AFSCME	\$3,830	\$4,019	\$4,220	\$4,431	\$4,652	
Accounting Tech.	Non-Rep	\$4,131	\$4,334	\$4,551	\$4,778	\$5,016	
Engineering Tech. I	AFSCME	\$4,095	\$4,296	\$4,511	\$4,736	\$4,972	
Water Treatment Operator	AFSCME	\$4,212	\$4,438	\$4,665	\$4,890	\$5,116	
Patrolmen	SHPA	\$3,930	\$4,215	\$4,458	\$4,772	\$5,120	\$5,287
WWTP Operator III	AFSCME	\$4,317	\$4,535	\$4,760	\$5,000	\$5,248	
Detective	SHPA	\$0	\$0	\$0	\$0	\$5,552	
Engineering Tech. II	AFSCME	\$4,554	\$4,781	\$5,019	\$5,272	\$5,536	
PW Construction Inspector	AFSCME	\$4,554	\$4,781	\$5,019	\$5,272	\$5,536	
Building Inspector	AFSCME	\$4,554	\$4,781	\$5,019	\$5,272	\$5,536	
Field Supervisor/Safety Coordinator	Non-Rep	\$4,745	\$4,983	\$5,231	\$5,494	\$5,768	
Water Filtration Facility Supervisor	Non-Rep	\$4,745	\$4,983	\$5,231	\$5,494	\$5,768	
WWTP Operator IV	Non-Rep	\$4,745	\$4,983	\$5,231	\$5,494	\$5,768	
Engineering Tech - Project Manager	AFSCME	\$5,019	\$5,272	\$5,536	\$5,815	\$6,106	
City Recorder	Non-Rep Mgmt	\$5,225	\$5,486	\$5,758	\$6,040	\$6,341	
City Planner	Non-Rep Mgmt	\$5,225	\$5,486	\$5,758	\$6,040	\$6,341	
Sergeant	Non-Rep Mgmt	\$0	\$0	\$0	\$0	\$6,552	
WWTP Superintendent	Non-Rep Mgmt	\$5,551	\$5,834	\$6,127	\$6,431	\$6,757	
Building Official	Non-Rep Mgmt	\$6,102	\$6,407	\$6,728	\$7,064	\$7,417	
Library Director	Non-Rep Mgmt	\$6,110	\$6,416	\$6,704	\$7,056	\$7,425	
Public Works Engineering Director	Non-Rep Mgmt	\$6,164	\$6,472	\$6,796	\$7,135	\$7,492	
Public Works Operations Director	Non-Rep Mgmt	\$6,164	\$6,472	\$6,796	\$7,135	\$7,492	
Lieutenant	Non-Rep Mgmt	\$6,294	\$6,608	\$6,938	\$7,284	\$7,650	
Finance Director	Non-Rep Mgmt	\$6,801	\$7,140	\$7,496	\$7,873	\$8,264	
Chief of Police	Non-Rep Mgmt	\$7,005	\$7,354	\$7,722	\$8,109	\$8,514	
Public Works Director	Non-Rep Mgmt	\$7,179	\$7,534	\$7,913	\$8,308	\$8,721	
City Administrator	Non-Rep Mgmt	\$7,896	\$8,181	\$8,703	\$9,136	\$9,594	

** 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.