



# CITY OF ST. HELENS

**Proposed Budget**  
2024/2025



[www.sthelensoregon.gov](http://www.sthelensoregon.gov)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of St. Helens  
Oregon**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morill*

Executive Director

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## **History of St. Helens, Oregon**

St. Helens is a Columbia River community rich with history and culture. Situated on the beautiful Columbia River, St. Helens offers views of Mt. Hood, Mt. St. Helens, and Mt. Adams. A pleasant hour drive to the west takes you to the Oregon coast while a half-hour drive to the southeast takes you into the Portland metropolitan area. St. Helens is well situated for many outdoor activities, including boating, fishing, walking, running, biking, hiking, golf, disc golf, and much more. St. Helens is the county seat for Columbia County and the largest city in the county with a population just passing 15,000 residents.

The city is at the confluence of the Columbia River, Lewis River, and Multnomah Channel, and less than three hundred yards from the northern tip of Sauvie Island. Both Highway 30 and a railroad freight line between Portland and Astoria dissect the town a mile and a half from the river.

On their expedition to the Pacific Ocean in 1805, Lewis and Clark made a stop in what is now St. Helens. In the mid-1800s, the location attracted those who sought potential ports along the lower Columbia and the Willamette River.

Henry Knighton saw the deep channel along an expansive-rocky ledge with shoreline access and bought the site in 1847 as part of a 640-acre preemption land claim. Knighton named his town Plymouth and began selling lots. By 1850, Knighton had changed the town's name to St. Helens in recognition of Mount St. Helens, the volcano that dominates the horizon thirty-nine miles to the northeast.

Over the 1800s and 1900s, St. Helens' major industries included timber, rock quarries, and shipbuilding. These industries were supported by transportation infrastructure in the city, including a deep-water port and a rail line that was completed in 1883.

St. Helens and the adjacent town of Houlton merged in 1914, raising the population to 2,500 people. It was the heyday of the timber industry, and the continued operation of companies such as St. Helens Lumber and St. Helens Pulp and Paper enabled the community to endure the worst effects of the Great Depression.

After World War II, St. Helens relied on timber-industry jobs to sustain its economy. In 1954, the city reached a population of 5,000 and embraced its five wood-products companies in promoting itself as a "Payroll City." The county's old-growth forests disappeared, however, and so did most of the related jobs at the same time.

Today, the St. Helens Riverfront District features a Nationally Registered Historic District encompassing 10 blocks, which includes residences and civic buildings dating back over a century. The City of St. Helens is currently overseeing a Waterfront Redevelopment Project. The project aims to reclaim almost 280 acres of formerly industrial riverfront property to serve the community in new ways. Phase One of the Streets and Utilities Extension Project is currently under construction with Riverwalk Project Phase One groundbreaking beginning in 2024.

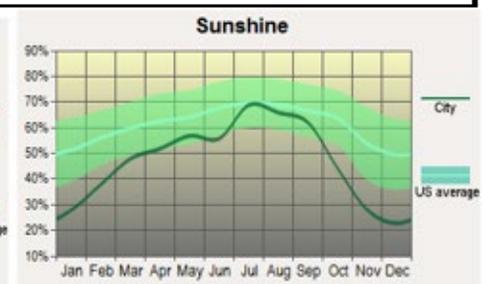
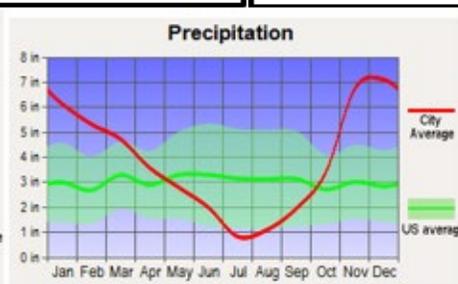
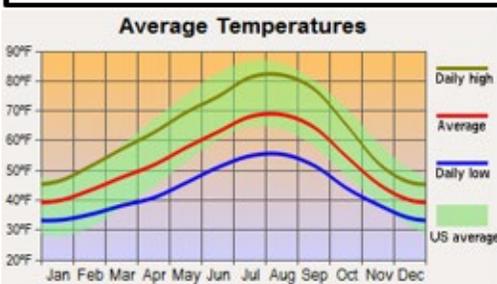
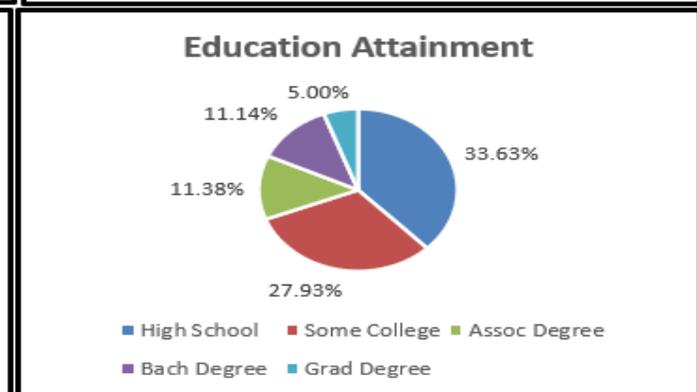
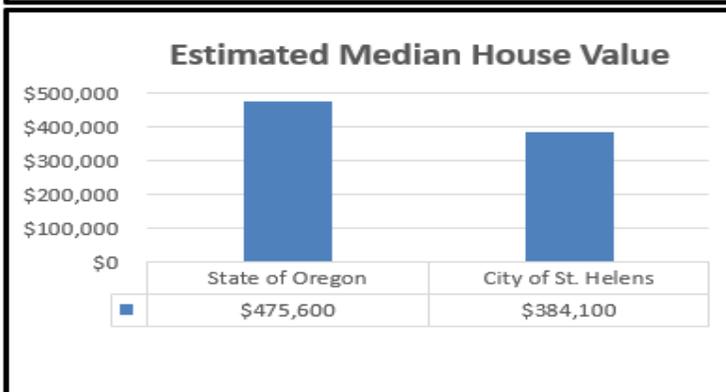
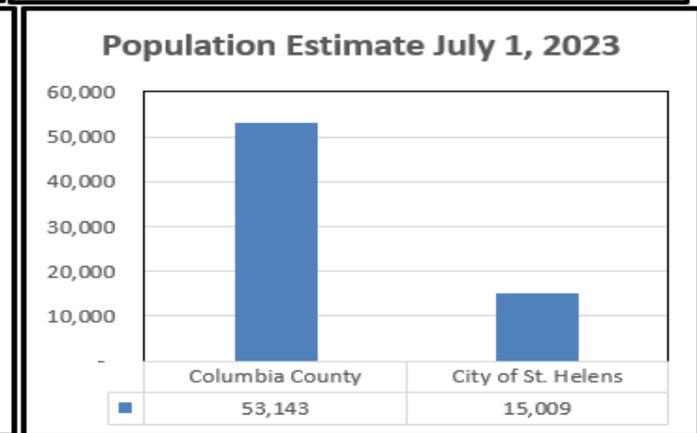
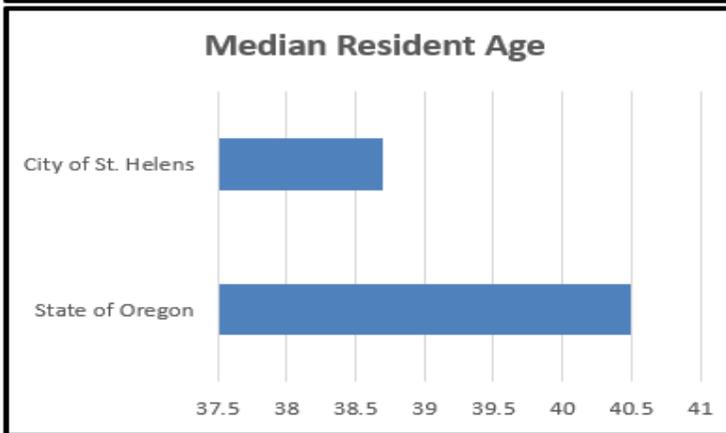
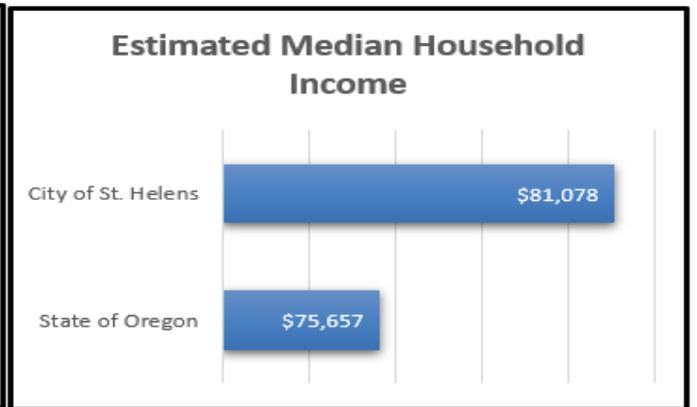
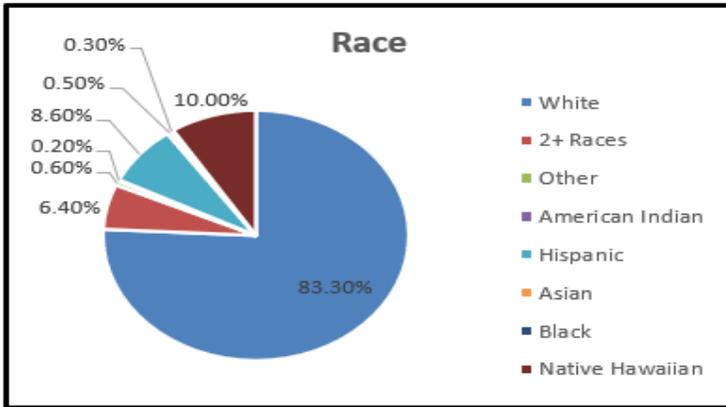
### **St. Helens Riverwalk Project**



[www.sthelensoregon.gov/waterfront](http://www.sthelensoregon.gov/waterfront)



**City of St. Helens-Demographics**



Demographic data and climate | [city-data.com](http://city-data.com)  
 Population Estimate Reports | [Portland State University \(pdx.edu\)](http://Portland State University (pdx.edu))  
 Education data | [Oregon's Regions \(oregonprospector.com\)](http://Oregon's Regions (oregonprospector.com))

**2023 Top Taxpayers in St. Helens**

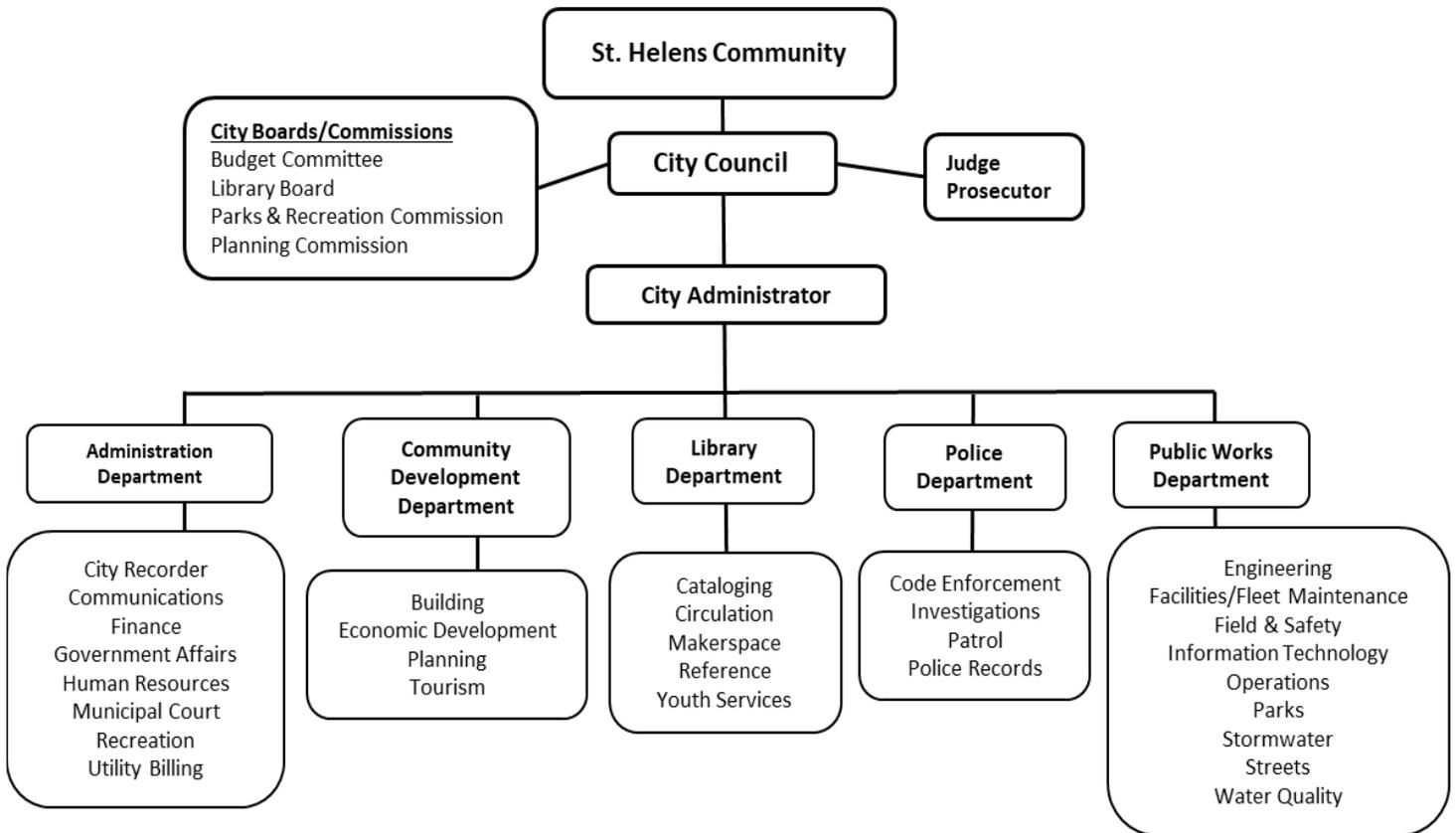
| <b>Owner Name</b>                   | <b>Tax Amount</b> | <b>RMV</b>   | <b>AV</b>    |
|-------------------------------------|-------------------|--------------|--------------|
| CASCADES TISSUE GROUP OREGON        | \$928,606.23      | \$57,256,340 | \$57,256,340 |
| ST HELENS PLACE APARTMENTS LLC      | \$416,997.80      | \$31,308,690 | \$25,663,140 |
| NWM PROPERTIES LLC                  | \$201,048.81      | \$12,473,270 | \$12,385,160 |
| LETICA CORPORATION                  | \$189,010.02      | \$11,732,620 | \$11,652,870 |
| PACIFIC STAINLESS PRODUCTS INC      | \$188,405.46      | \$12,842,220 | \$11,606,740 |
| NORTHWEST NATURAL GAS COMPANY       | \$180,754.05      | \$11,145,000 | \$11,145,000 |
| ARMSTRONG WORLD INDUSTRIES INC      | \$154,322.45      | \$9,515,270  | \$9,515,270  |
| ORPET                               | \$138,359.96      | \$9,492,330  | \$8,524,050  |
| COLUMBIA RIVER PUD                  | \$131,855.62      | \$8,130,000  | \$8,130,000  |
| WAL-MART REAL ESTATE BUSINESS TRUST | \$127,093.06      | \$7,836,350  | \$7,836,350  |
| CASCADE TISSUE GROUP- OREGON INC    | \$125,898.91      | \$7,762,720  | \$7,762,720  |
| PORT OF ST HELENS                   | \$121,350.38      | \$9,317,160  | \$7,476,160  |
| COLUMBIA COMMONS LLC                | \$118,951.38      | \$13,027,730 | \$7,320,580  |
| 1771COLUMBIABLVO LLC                | \$116,176.24      | \$12,897,350 | \$7,149,780  |
| COMCAST CORPORATION                 | \$112,405.01      | \$9,859,106  | \$6,917,701  |
| WESTON INVESTMENT CO LLC            | \$99,674.90       | \$6,183,190  | \$6,142,790  |
| NATIONWIDE HEALTH PROPERTIES INC    | \$87,319.71       | \$5,383,990  | \$5,383,990  |
| PORTLAND GENERAL ELECTRIC COMPANY   | \$84,531.53       | \$5,207,000  | \$5,207,000  |
| ACI REAL ESTATE SPE 127 LLC         | \$76,776.08       | \$5,110,280  | \$4,725,000  |
| CITY OF ST HELENS OREGON            | \$74,040.90       | \$4,565,240  | \$4,565,240  |

**City of St. Helens Map**



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**Organization Chart**



The City of St. Helens operates as a council-mayor form of government consisting of a mayor and four council members, elected to non-partisan four-year terms. 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.

City Council direct the financing, maintenance, and operation of all City departments keeping in mind the City’s mission: developing and preserving the highest possible quality of life for our residents, businesses, and visitors; providing a safe and healthy environment within a sound economic framework; and providing leadership which is open and responsive to the needs of the community and works for the benefit of all.

Under the direction of the City Administrator, City department and division heads implement official policies of the Mayor and City Council by coordinating City services to provide quality, effective, and efficient services to St. Helens citizens.

### **Budget Committee**

#### **Budget Committee**

|                   |                  | <b><u>Term Expires</u></b> |
|-------------------|------------------|----------------------------|
| Mayor             | Rick Scholl      | 12/31/2024                 |
| Council President | Jessica Chilton  | 12/31/2024                 |
| Councilor         | Russ Hubbard     | 12/31/2024                 |
| Councilor         | Mark Gundersen   | 12/31/2026                 |
| Councilor         | Brandon Sundeen  | 12/31/2026                 |
| Citizen           | Lew Mason        | 12/31/2024                 |
| Citizen           | Ivan Salas       | 12/31/2025                 |
| Citizen           | Jennifer Gilbert | 12/31/2026                 |
| Citizen           | Jennifer Massey  | 12/31/2026                 |
| Citizen           | Steve Toschi     | 12/31/2026                 |

### **How Does the City Communicate with Residents**

|                        |  |
|------------------------|--|
| PUBLIC MEETINGS        | Find the next public meeting at <a href="http://www.sthelensoregon.gov/meetings">www.sthelensoregon.gov/meetings</a>   |
| CONTACT US – GENERAL   | Contact us through our website at <a href="http://www.sthelensoregon.gov/contact">www.sthelensoregon.gov/contact</a>   |
| CONTACT US – DIRECTORY | Find our staff directory at <a href="http://www.sthelensoregon.gov/contact">www.sthelensoregon.gov/contact</a>   |
| IN PERSON              | Find staff at City Hall, Public Library, Police Department, Recreation Center, Community Center  |
| WEBSITE                | <a href="http://www.sthelensoregon.gov">www.sthelensoregon.gov</a>   |
| E-NEWSLETTER           | The City publishes a monthly E-Newsletter, providing important information to residents.   |
| PRESS RELEASES         | The City issues press releases for important information to the Chronicle and Spotlight newspapers in addition to posting the press releases on our social media accounts; Facebook and Twitter and on our website under the news section. |
| FACEBOOK               | <a href="http://www.facebook.com/cityofsthelens">www.facebook.com/cityofsthelens</a>   |
| TWITTER                | <a href="https://twitter.com/sthelens">twitter.com/sthelens</a>  |
| YOUTUBE                | <a href="http://www.youtube.com/channel/UCdBj4W1yyMD3j6cbcBzeo2Q">www.youtube.com/channel/UCdBj4W1yyMD3j6cbcBzeo2Q</a>   |

## **St. Helens Fund Structure and Descriptions**

The City of St. Helens operates with five fund types that are listed and described below. Each fund type has a specific purpose, and funds associated under it as approved by Generally Accepted Accounting Procedures (GAAP).

### **Governmental Funds**

Governmental funds are used to account for the basic activities of a government. The City of St. Helens utilizes the following governmental fund types:

#### **General Fund**

The General Fund is the primary operating fund of the local government. This fund reports all the governmental activities unless there is a compelling reason to report an activity in another fund or fund type. The General Fund reports operating activities by department or function, currently as Administration, City Recorder, Finance, Municipal Court, Police, Library, Recreation, Building, Planning, Parks, Information Technology, and City Council.

#### **Special Revenue Funds**

Special Revenue Funds are used for the accounting of revenue sources that are used for specific purposes. The City of St. Helens has the following Special Revenue Funds:

- **Community Development Fund** - Accounts for economic development programs.
- **Community Enhancement Fund** - Accounts for grants and other dedicated funding for special community projects or programs.
- **Street Fund** - Receives and accounts for gas taxes used for operations and maintenance of the streets.
- **Tourism Fund** - Collects Transient Room Fees which are used to provide community and tourism activities.

#### **Capital Projects Funds**

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital Projects Funds can be considered *governmental* or *proprietary* in nature. The City of St. Helens considers the public safety facility fund and the SDC funds as capital funds.

- **Public Safety Facility Fund** - This fund is used to track revenue and expenses for the construction and debt service of the new Public Safety Facility.
- **SDC Funds** - These funds are used for collection of development fees which are restricted to providing system improvements.

#### **Proprietary Funds**

Proprietary funds are used for the accounting of activities that a government operates like a business; referred to as Enterprise Funds. The City of St. Helens utilizes the following proprietary fund types:

#### **Enterprise Funds**

An Enterprise Fund type may be used to report any activity for which a fee is charged to external users for goods and/or services. An Enterprise Fund should operate within itself (revenues cover expenses) with no transfers from other funds to cover the cost of operations (self-supporting).

- **Water Fund** - Accounts for the operations and maintenance of the City's water storage, filtration, and distribution infrastructure.
- **Sewer Fund** - Accounts for the operations and maintenance of the City's sewer collection and treatment infrastructure.
- **Storm Fund** - Accounts for the operations and maintenance of the City's storm drains.

#### **Internal Service Funds**

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

- **PW Operations** Used for Public Works operations.

**Fiscal Year 2025 Budget Message**

Honorable Mayor Scholl,  
Members of City Council,  
Members of the Budget Committee,  
Members of the St. Helens Community,

We are pleased to present the fiscal year 2025 City of St. Helens proposed annual budget. Once again, this year's budget process has proven exceptionally challenging with difficult decisions necessary to maintain the City's financial health. The economic challenges from a competitive labor market and increasing costs for materials and supplies are just a piece of our budget challenges. Additionally, the loss of Cascades Tissue has been a major blow to the City and the local economy.

Staff has strived to present a balanced budget whereby anticipated expenses align with projected revenues, while funding the City's desired services throughout the community. Just as in our message last year, the fiscal reality is that there is more demand for services than available funding and the City must prioritize its resources to achieve the highest outcomes. With an eye toward optimizing and maintaining services, the General Fund budget has been infused with one-time revenue in addition to not funding two ARPA funded positions.

As in previous years, this proposed budget is constructed to provide desired services to our community utilizing available resources. The community and City Council continue to express strong support for maintaining 24-hour policing and the construction of a new police station. The passage of the public safety levy in May is imperative to the ability to hire additional officers in FY2025.

The riverfront development continues to move forward with several construction projects underway throughout the coming year. This infrastructure investment will serve as the catalyst to attract investment in the riverfront district and improve the City's finances and livability. The City continues to see economic development interests at Industrial Business Park which will offset the impacts of Cascades Tissue closure. These investments will help provide a bright future for the City. This is truly an exciting time to be a part of the St. Helens community.

The following is a summary of changes for the FY2025 budget.

**General Fund**

The General Fund is proposing receipt, in the form of transfers of \$1.5M in resources, attributed to one-time revenues from the sale of surplus property, transfer of timber proceeds, and reallocation of interest earnings from the public safety fund. This infusion will maintain a 15% reserve balance in the General Fund. Though short of the 20% reserve policy, we maintain all the governmental services that are critical to a thriving community where people want to live, work and visit. However, we must continue to pursue sustainable revenues to eliminate reliance on one-time revenues, maintain a 20% operating reserve and continue to provide services.

Expenses within the General Fund are budgeted at an overall increase of 8.6% over FY2024 estimates. This is primarily in personnel services. There is a 23.5% increase in the police department budget and a decrease in most of the other departments of the General Fund. Again, there must be dedicated, sustained revenue sources in the very near future to meet the needs of all departments.

This budget proposes to utilize the accumulated interest earnings from the public safety facility fees, timber revenue and sale of surplus property.

**Fiscal Year 2025 Budget Message**

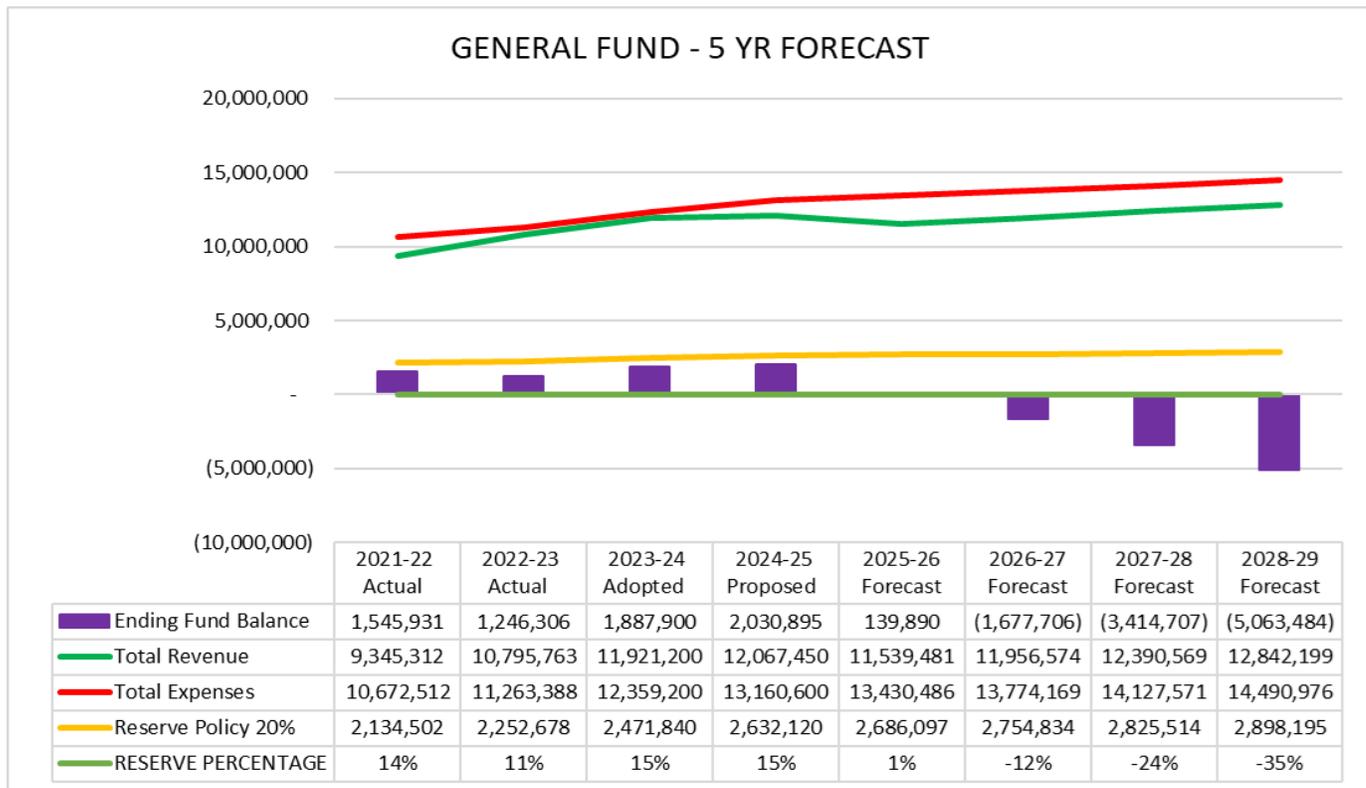
Resources within the General Fund

ARPA Grant funds will be used up by the end of FY2024. To continue to fund the rising costs for police services, there must be either the passage of the public safety levy or an increase in the public safety fee that is dedicated to police services. This use of one-time revenue coupled with the loss of industrial businesses will require new revenue sources to maintain the City’s long-term fiscal health. Estimated resources for FY2025 and in the forecast include the assumption of successful passage of the public safety levy.

Expenses within the General Fund

As previously noted, expenses within the General Fund are proposed to increase 8.6% FY2024 estimates. These assumptions include a 4% COLA adjustment for AFSCME and 3% for Unrepresented, COLA for SHPA employees is not yet determined, however 4% has been calculated for budgeting purposes. There is also other higher-than-anticipated inflationary increases in insurance, materials, and professional services. There is also an additional \$200K added to the police department to cover the cost of two potentially retiring officers.

Projecting future revenues and expenses is challenging as there are many external forces impacting the City. The forecast (particularly in future years) assumes a modest 1% growth in materials and services within all General Fund departments and a 3% growth in personnel services. Personnel services include not only wages, but insurance and retirement benefits. Oregon PERS Retirement updates rate expectations for all jurisdictions every two years. In December 2024, the City will know what to expect for the next two years of PERS rates that will begin July 1, 2026. If wages, PERS, and insurance collectively rise above the estimated 3% growth factor, the forecasted ending fund balance (the purple bars) will deplete reserves more rapidly and significantly stress the City’s financial condition.



## **Fiscal Year 2025 Budget Message**

### **Ending Fund Balance and Reserves**

The City's adopted financial policies strive to maintain a minimum reserve fund balance of 20% in the General Fund. This policy is indicated in the graph as the yellow line. Based on the model, the City is projected to drop below the policy and, without adjustment, will eventually exhaust the Fund. It is imperative that the City make the necessary adjustments to align revenues with expenditures and maintain the long-term fiscal health of our community.

*"A bend in the road is not the end of the road...unless you fail to make the turn." - Helen Keller*

### **Special Revenue Funds**

#### **Tourism**

The Tourism program funding will continue to be held in the Tourism Fund. The City will continue to receive Lodging Tax revenues into the fund along with other dedicated and reserved revenues. The events' production will be managed by the third-party contractor where the contractor will manage the day-to-day operations of the program. The contractor will be responsible for producing income and expense reports for the City.

#### **Community Development**

This fund holds the City's community and economic development projects including the industrial park activities, central waterfront development, riverfront development, and the forestry program. The fund has seen a large influx of funding from grants and loans in relation to continued development of the riverfront property, industrial business park, and central waterfront. These projects are and will be instrumental in economic development and economic recovery; helping to attract commercial and industrial businesses as well as tourism.

#### **Community Enhancement**

This fund will continue to be used for grant appropriations for specific departments such as the Library, Parks, Recreation, and others. This fund is used to help track grants and resources outside of the General Fund. Most significant activity has been in support of recreation programs and a grant from Department of Energy for placement of solar panels at the library.

#### **Streets**

With limited funding available, Street projects will be limited to general street maintenance.

### **Capital Projects Funds**

#### **SDC Funds**

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

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

**Public Safety Fund**

This fund is dedicated to the construction of the police station. The City will continue to use this fund for debt service payment for the remainder of the debt service agreement.

**Enterprise Funds**

**Water Fund**

To meet the needs of the City's drinking water program, rates will need to be adjusted each year to FY2027. The proposed budget includes a rate adjustment of 2.9 % for FY2025. These rates are a result of an updated Water Master Plan that identified new capital projects that are reflected in the five-year capital improvement plan. Some capital projects noted in the Master Plan have been deferred intentionally to reduce the burden and maintain a positive cash flow balance over the forecasted five-year period. Annual maintenance costs have also been reduced to preserve the fund balance over the next five years. The effect of this rate adjustment on the average household will be an approximate \$0.72 increase.

**Sewer Fund**

To meet the needs of the City's sanitary sewer program, rates will need to be adjusted each year to FY2027. The proposed budget includes a sewer rate adjustment of 7.4% for FY2025. The City recently updated its Wastewater Master Plan and identified many deficiencies in the collection system. In an effort to minimize the burden to rate payers, the City is working to prioritize the greatest system deficiencies and defer other lower priority projects to future years. This coming year, the City will continue to address a \$10.4 million sewer main upsizing project located in a basin that is currently over capacity and a second \$4.9 million upsizing project in FY2026. The anticipation of related debt issuance has been incorporated into the rate assumptions. The effect of this rate adjustment on the average household will be an approximate \$2.86 increase.

**Storm Fund**

To meet the needs of the City's Stormwater program, rates will need to be adjusted each year to FY2027. The proposed budget includes a \$0.18 rate adjustment for FY2025. The City's recently updated Storm Master Plan identified both capital projects and maintenance needs necessary to adequately operate the system. The effect of this rate adjustment on the average household will be an \$0.18 increase.

**Internal Service Fund**

**Public Works Operations Fund**

The Public Works Operations Fund provides facilities maintenance services for City facilities and supports the Engineering Department.

Staff has performed professionally, creatively, and collaboratively in preparing this budget, and we thank them for their hard work. We also want to thank the City Council and the budget committee for their time and hard work ahead in reviewing this budget to ensure the priorities set forth in fiscal year 2025 reflect the objectives and priorities of the community.

Respectfully,

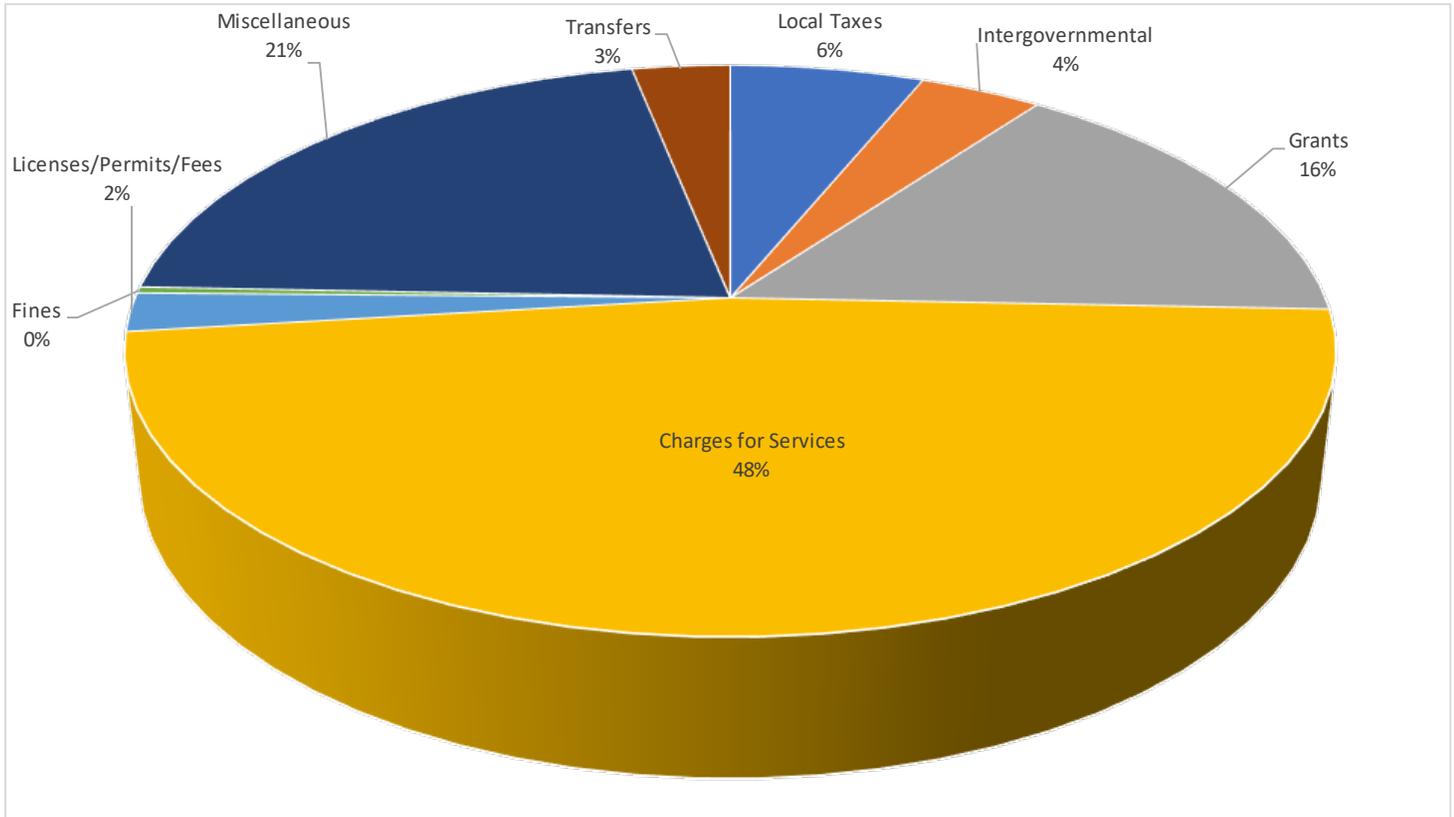
John Walsh      City Administrator  
Gloria Butsch      Finance Director & Budget Officer

**SUMMARY REVENUES**

The City of St. Helens financial operations are accounted and budgeted for following the Governmental Accounting Standards Board. (GASB). The following chart is a summary of revenue sources and budgeted amounts for the fiscal year 2024-2025 by fund.

|                                    | <b>General Fund</b> | <b>Special Revenue Funds</b> | <b>Capital Projects Funds</b> | <b>Enterprise Funds</b> | <b>Internal Services Funds</b> |
|------------------------------------|---------------------|------------------------------|-------------------------------|-------------------------|--------------------------------|
| <b>Resources</b>                   |                     |                              |                               |                         |                                |
| Local Taxes                        | 2,802,060           | 165,000                      |                               |                         |                                |
| Intergovernmental Revenue & Grants | 939,400             | 5,885,100                    |                               | 2,500,000               |                                |
| Charges for Services               | 6,387,100           |                              | 965,000                       | 11,244,500              | 3,983,400                      |
| Fines                              | 168,300             |                              |                               |                         |                                |
| Licenses, Permits & Fees           | 979,590             | 45,700                       |                               |                         | 25,000                         |
| Miscellaneous                      | 791,000             | 9,004,800                    | 299,000                       | 235,000                 | 6,000                          |
| Transfer & Reimbursements          | 1,500,000           |                              |                               |                         |                                |
| Beginning Fund Balance             | 1,624,045           | 3,483,044                    | 20,324,318                    | 10,214,620              | 724,958                        |
| <b>Total Revenues by Fund</b>      | <b>15,191,495</b>   | <b>18,583,644</b>            | <b>21,588,318</b>             | <b>24,194,120</b>       | <b>4,739,358</b>               |

**Summary of Revenues**  
**City of St. Helens**  
**Proposed Fiscal Year 2025 Budget**  
**Resources - Total \$84.3 Million**



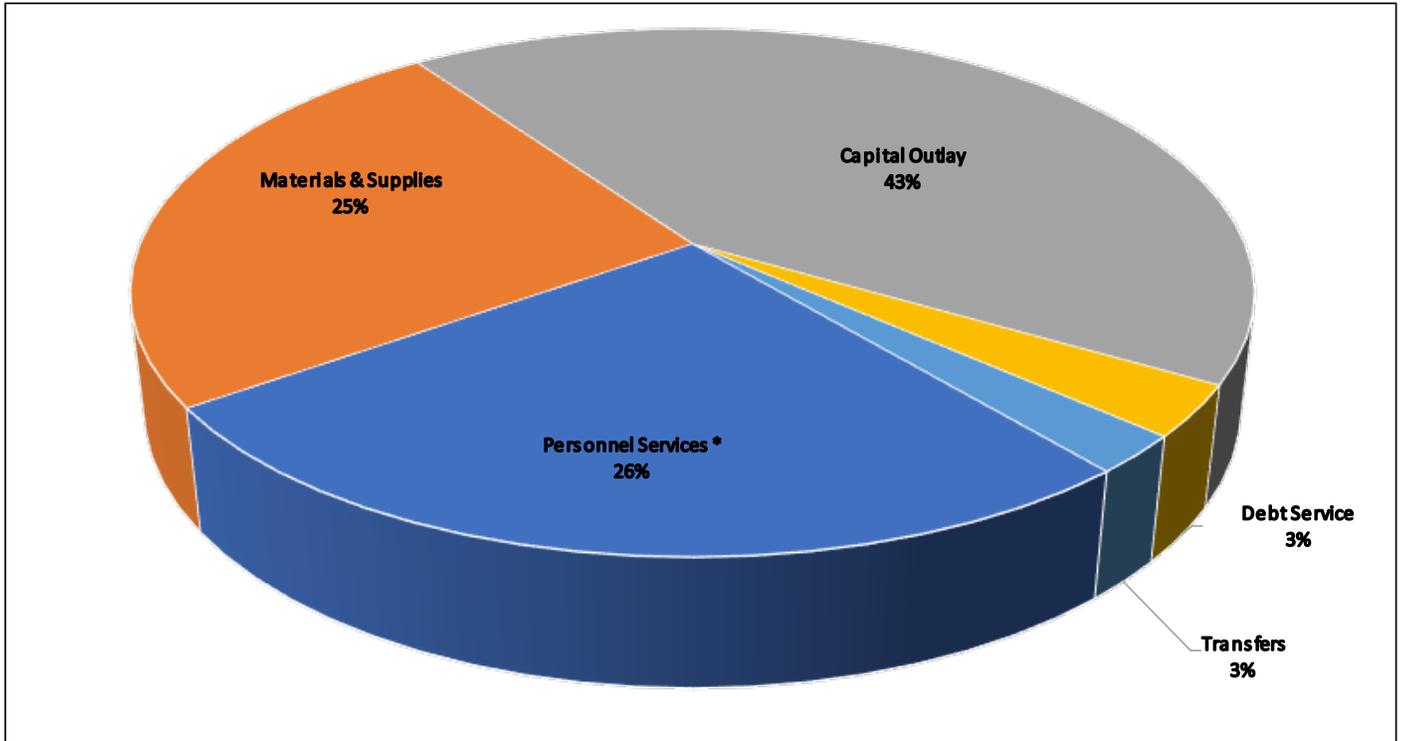
| Revenue Classification | Adopted FY 2024   | Proposed FY 2025  | Amount Changed     | Notes                                      |
|------------------------|-------------------|-------------------|--------------------|--|
| Local Taxes            | 2,356,000         | 2,967,060         | 611,060            | 3% Growth                                  |
| Intergovernmental      | 2,240,400         | 1,874,900         | (365,500)          | PY Street Contributions                    |
| Grants                 | 7,596,100         | 7,449,600         | (146,500)          | CDBG - Water/Sewer                         |
| Charges for Services   | 23,139,200        | 22,737,000        | (402,200)          | Loss of Cascades sludge & utilities fees   |
| Licenses/Permits/Fees  | 1,447,500         | 1,050,290         | (397,210)          | Decline in building & development          |
| Fines                  | 160,000           | 168,300           | 8,300              | Court Fines                                |
| Miscellaneous          | 19,797,470        | 10,178,800        | (9,618,670)        | Timing of loan proceeds                    |
| Transfers              | -                 | 1,500,000         | 1,500,000          | One-time revenues for General Fund support |
|                        | <b>56,736,670</b> | <b>47,925,950</b> | <b>(8,810,720)</b> |  |
| Fund Balance Available | <b>36,397,970</b> | <b>36,370,985</b> | <b>(26,985)</b>    |  |
| <b>Total Resources</b> | <b>93,134,640</b> | <b>84,296,935</b> | <b>(8,837,705)</b> |  |

**Summary of Expenditures**

The following chart is a summary of expenditures budgeted for the fiscal year 2024-2025 by fund. A detailed breakdown of expenditures by department per fund is found in the corresponding fund pages within the budget document.

|                           | <b>General<br/>Fund</b> | <b>Special<br/>Revenue<br/>Funds</b> | <b>Capital<br/>Projects<br/>Funds</b> | <b>Enterprise<br/>Funds</b> | <b>Internal<br/>Services<br/>Funds</b> | <b>Total-All<br/>Funds</b> |
|---------------------------|-------------------------|--------------------------------------|---------------------------------------|-----------------------------|--|----------------------------|
| <b>Expenditures</b>       |                         |                                      |                                       |                             |  |                            |
| Personnel Services        | 10,164,000              | 585,400                              |                                       | 2,838,200                   | 3,310,200                              | 16,897,800                 |
| Materials & Services      | 2,996,600               | 5,106,718                            | 524,500                               | 6,663,610                   | 673,000                                | 15,964,428                 |
| Capital Outlay            |                         | 10,485,600                           | 11,733,800                            | 5,164,200                   | 100,000                                | 27,483,600                 |
| Debt Services             |                         | 118,660                              | 752,750                               | 1,131,040                   |  | 2,002,450                  |
| Transfers                 |                         | 500,000                              | 1,000,000                             |                             |  | 1,500,000                  |
| Contingency               | 1,000,000               | 1,481,537                            | 7,577,268                             | 5,237,660                   | 656,158                                | 15,952,623                 |
| <b>Total Appropriated</b> | <b>14,160,600</b>       | <b>18,277,915</b>                    | <b>21,588,318</b>                     | <b>21,034,710</b>           | <b>4,739,358</b>                       | <b>79,800,901</b>          |
| Unappropriated            |                         |                                      |                                       |                             |  |                            |
| Balance                   | 1,030,895               | 305,729                              | -                                     | 3,159,410                   | -                                      | 4,496,034                  |
| <b>Total Expenditures</b> | <b>15,191,495</b>       | <b>18,583,644</b>                    | <b>21,588,318</b>                     | <b>24,194,120</b>           | <b>4,739,358</b>                       | <b>84,296,935</b>          |

**Summary of Expenditures**  
**City of St. Helens**  
**Proposed Fiscal Year 2025 Budget**  
**Appropriations - Total \$79.8 Million**

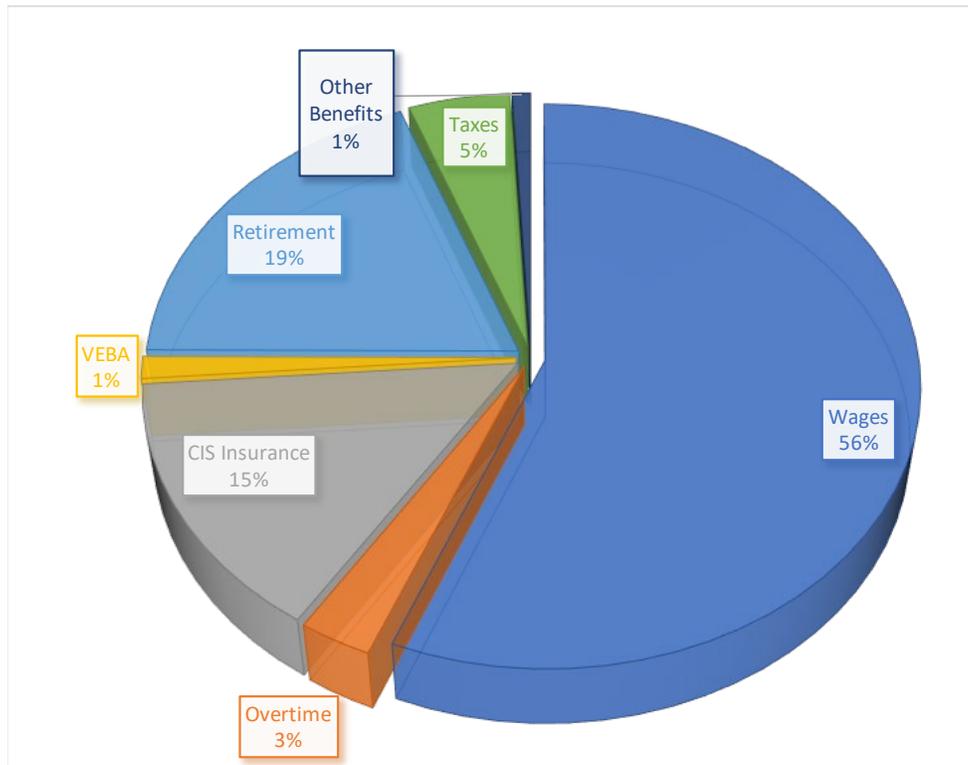


| Expenditure Classification  | Adopted FY 2024   | Proposed FY 2025  | Amount Changed      | Notes   |
|-----------------------------|-------------------|-------------------|---------------------|---|
| Personnel Services *        | 16,731,800        | 16,784,400        | 52,600              | Increases in COLA, PERS, & Insurances, partial offset by vacant positions & layoffs |
| Materials & Supplies        | 15,005,570        | 15,964,428        | 958,858             | Community Development Projects  |
| Capital Outlay              | 42,177,500        | 27,483,600        | (14,693,900)        | Community Development Projects  |
| Debt Service                | 1,910,400         | 2,002,450         | 92,050              | Increased debt service for police station   |
| Transfers                   | 70,000            | 1,500,000         | 1,430,000           | One-time revenues to General Fund   |
| Contingency                 | 14,437,870        | 16,066,023        | 1,628,153           |   |
| <b>Total Appropriations</b> | <b>90,333,140</b> | <b>79,800,901</b> | <b>(12,160,392)</b> |   |
| Unappropriated              | 2,801,500         | 4,496,034         | 1,694,534           |   |
| <b>Grand Total</b>          | <b>93,134,640</b> | <b>84,296,935</b> | <b>(10,465,858)</b> |   |

\* PW Personnel Services Duplicatec \$ 3,310,200 Also counted as revenue in PW Fund

**Summary of Personnel**

City of St. Helens  
 Proposed Fiscal Year 2025 Budget  
 Personnel Services Costs \$13.7M



| Acct Name          | Adopted<br>FY 2024 | Proposed<br>FY 2025 | Increase<br>(Decrease) | * Insurance<br>** PERS | Other<br>***Factors |
|--------------------|--------------------|---------------------|------------------------|------------------------|---------------------|
| Wages              | 9,500,400          | 9,428,100           | (72,300)               | -                      | (72,300)            |
| Overtime           | 348,300            | 487,200             | 138,900                | -                      | 138,900             |
| CIS Insurance      | 2,509,100          | 2,475,600           | (33,500)               | 95,000                 | (128,500)           |
| VEBA               | 176,200            | 209,300             | 33,100                 | -                      | 33,100              |
| Retirement         | 3,224,700          | 3,231,600           | 6,900                  | -                      | 6,900               |
| Taxes              | 801,800            | 807,900             | 6,100                  | -                      | 6,100               |
| Other Benefits     | 171,300            | 144,700             | (26,600)               | -                      | (26,600)            |
| <b>Grand Total</b> | <b>16,731,800</b>  | <b>16,784,400</b>   | <b>52,600</b>          | <b>95,000</b>          | <b>(42,400)</b>     |

\* CIS Insurance increase 10% or 190K annually - 6 months increase \$95K

\*\*\* FY 2025 Position not funded for 2nd year & layoffs decreased budget by \$290k, added 4 police officer positions \$800k & two retirements payouts \$200K

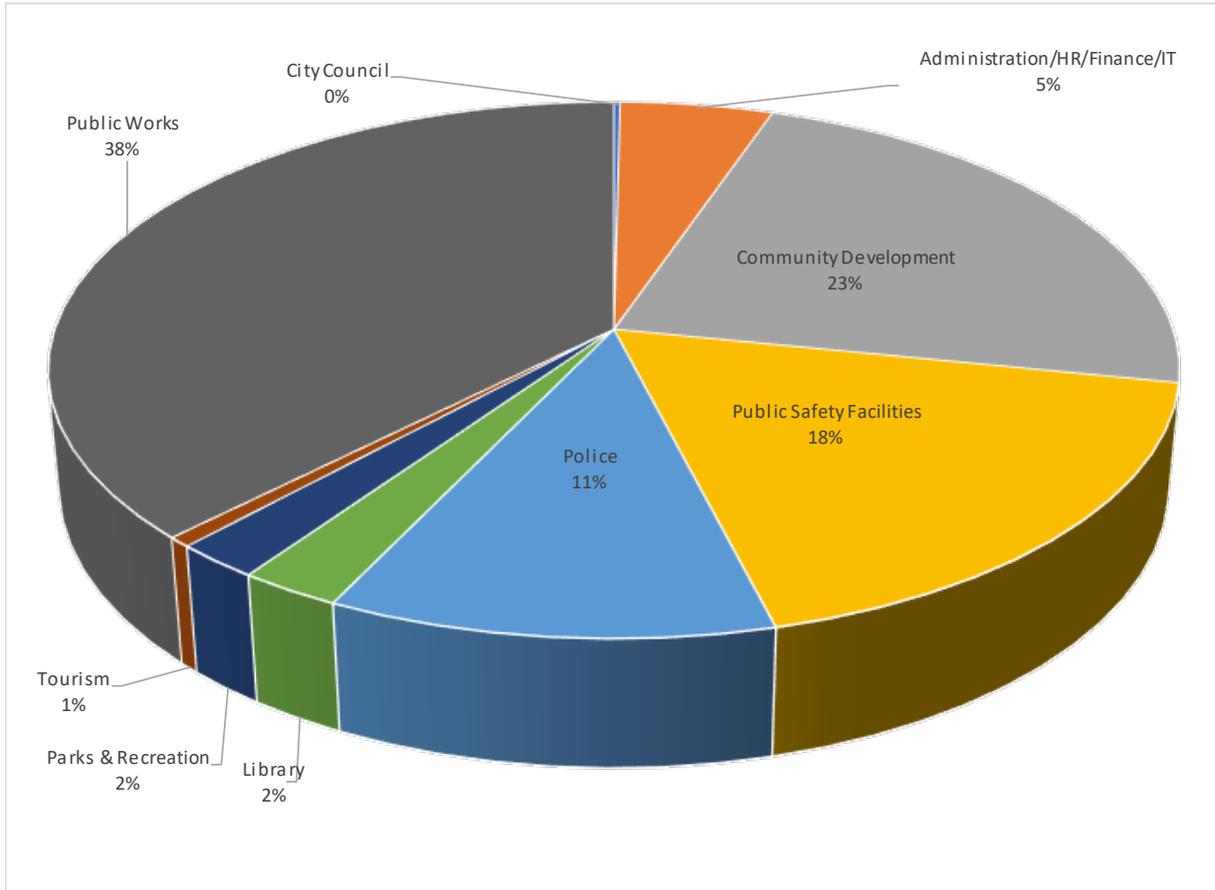
**Summary of Personnel**

| DEPARTMENT         | 14/15       | 15/16       | 16/17       | 17/18       | 18/19       | 19/20       | 20/21       | 21/22       | 22/23       | 23/24       | 23/24       |
|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Administration     | 1.0         | 2.0         | 2.0         | 2.0         | 3.0         | 4.0         | 3.0         | 3.5         | 3.5         | 3.5         | 2.5         |
| Building           | 1.0         | 2.0         | 2.5         | 2.5         | 2.0         | 2.0         | 2.5         | 3.5         | 3.4         | 2.4         | 2.4         |
| City Recorder      | 4.0         | 2.0         | 2.0         | 2.0         | 2.0         | 2.0         | 2.0         | 2.0         | 2.0         | 2.0         | 2.0         |
| Finance & UB       | 6.0         | 6.0         | 6.0         | 5.5         | 5.0         | 5.0         | 5.0         | 5.0         | 5.0         | 5.0         | 5.0         |
| Technology         | -           | -           | -           | -           | -           | 1.0         | 1.0         | 2.0         | 2.0         | 2.0         | 1.0         |
| Library            | 5.3         | 5.3         | 5.5         | 5.5         | 5.5         | 5.5         | 5.5         | 6.5         | 7.0         | 6.0         | 6.0         |
| Municipal Court    | 2.0         | 2.0         | 2.0         | 2.2         | 2.0         | 1.6         | 2.0         | 2.0         | 2.0         | 2.0         | 2.0         |
| Parks              |             |             |             | 4.0         | 4.0         | 4.0         | 4.0         | 4.0         | 3.6         | 4.5         | 3.5         |
| Planning           | 1.0         | 2.0         | 2.0         | 2.0         | 2.0         | 2.0         | 2.5         | 2.5         | 2.4         | 2.4         | 2.4         |
| Police             | 17.0        | 17.1        | 17.0        | 18.0        | 19.5        | 21.0        | 22.0        | 23.0        | 25.0        | 24.0        | 28.0        |
| Recreation         | -           | -           | -           | 1.0         | 1.5         | 1.5         | 2.5         | 4.9         | 3.5         | 2.5         | 2.5         |
|                    | <b>37.3</b> | <b>38.4</b> | <b>39.0</b> | <b>44.7</b> | <b>46.5</b> | <b>49.6</b> | <b>52.0</b> | <b>58.9</b> | <b>59.4</b> | <b>59.4</b> | <b>59.8</b> |
| PW - Engineering   | 3.3         | 3.3         | 3.3         | 3.3         | 3.3         | 3.0         | 3.0         | 3.0         | 3.2         | 4.2         | 3.2         |
| PW - Operations    | 17.0        | 18.0        | 18.0        | 14.0        | 14.0        | 15.0        | 15.0        | 16.0        | 14.0        | 11.0        | 11.0        |
| PW - WWTP/ WFF     | 6.0         | 5.0         | 5.4         | 5.4         | 6.0         | 6.0         | 6.0         | 5.0         | 5.0         | 4.0         | 4.0         |
| PW - Maintenance   | 2.0         | 2.0         | 2.0         | 2.0         | 2.0         | 2.0         | 2.0         | 2.0         | 4.0         | 3.0         | 3.0         |
|                    | <b>28.3</b> | <b>28.3</b> | <b>28.7</b> | <b>24.7</b> | <b>25.3</b> | <b>26.0</b> | <b>26.0</b> | <b>26.0</b> | <b>26.2</b> | <b>26.2</b> | <b>24.8</b> |
| <b>TOTAL FTE =</b> | <b>65.5</b> | <b>66.6</b> | <b>67.7</b> | <b>69.3</b> | <b>71.8</b> | <b>75.6</b> | <b>78.0</b> | <b>84.9</b> | <b>85.6</b> | <b>85.6</b> | <b>84.6</b> |

- \* PW Ops, Engineering
- \* Police - FY2025 will have 4 additional officers
- \* Library - FY2025 will have 1 unfilled position
- \* Government Affairs position will be unfilled
- \* Building Inspector position will be unfilled
- \*\*ARPA funded positions will not be filled

**Summary of Budget by Department**

**City of St. Helens  
Proposed Fiscal Year 2025 Budget  
By Function - Total Appropriation \$79.8M**



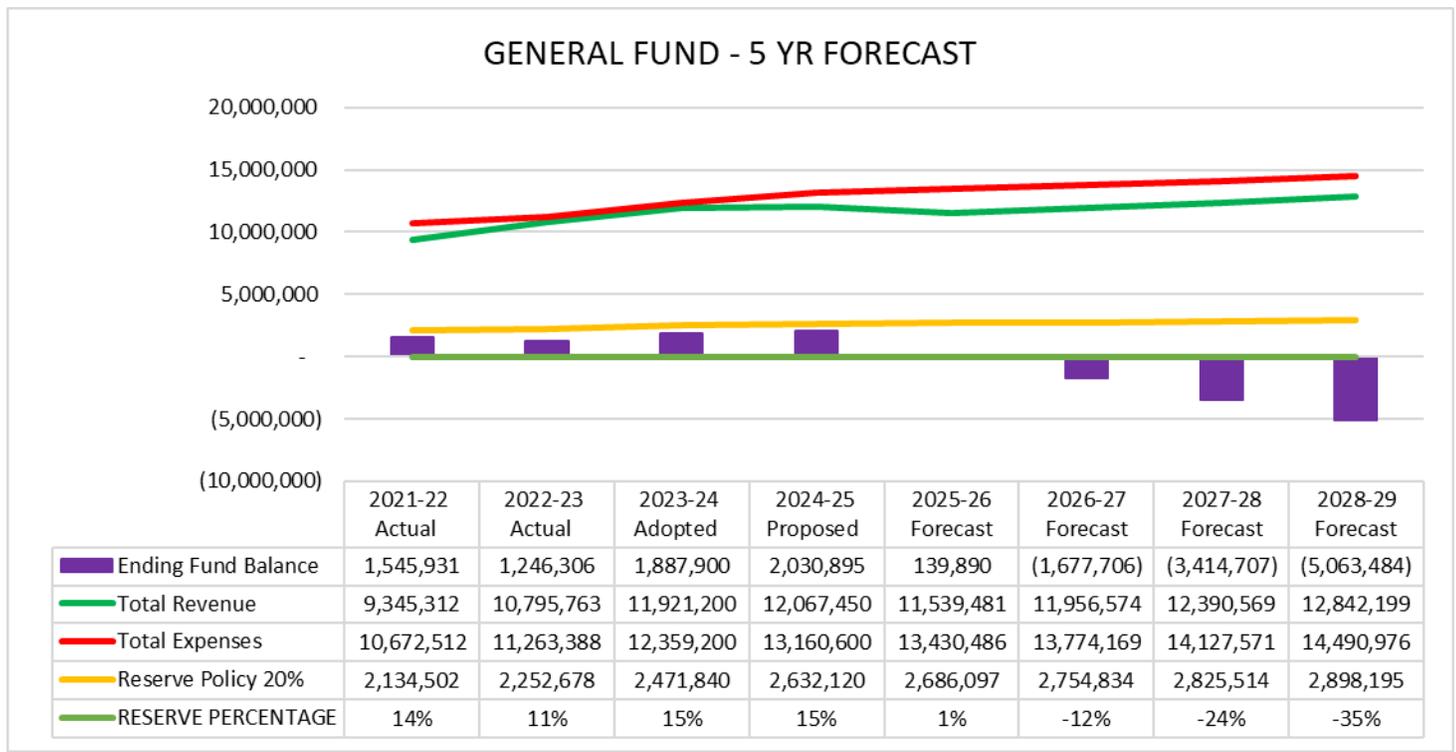
| Budget by Function            | Total             | By Classifications |                      |                   |                  | FTE          |
|-------------------------------|-------------------|--------------------|----------------------|-------------------|------------------|--------------|
|                               |                   | Personnel Services | Materials & Services | Capital Outlay    | Debt Service     |              |
| City Council                  | 127,000           | 68,500             | 58,500               | -                 | -                | -            |
| Administration/HR/Finance/IT  | 3,131,800         | 1,970,900          | 1,160,900            | -                 | -                | 12.50        |
| Community Development         | 14,188,420        | 774,600            | 3,720,300            | 9,635,600         | 57,920           | 4.50         |
| Public Safety Facilities      | 11,052,750        | -                  | 300,000              | 10,000,000        | 752,750          | -            |
| Police                        | 6,874,000         | 5,975,000          | 899,000              | -                 | -                | 28.00        |
| Library                       | 1,581,200         | 651,700            | 229,500              | 700,000           | -                | 6.00         |
| Parks & Recreation            | 1,339,718         | 723,300            | 616,418              | -                 | -                | 5.50         |
| Tourism                       | 370,000           | -                  | 370,000              | -                 | -                | -            |
| Public Works                  | 23,253,490        | 6,620,400          | 8,293,310            | 7,148,000         | 1,191,780        | 21.50        |
| Subtotal                      | 61,918,378        | 16,784,400         | 15,647,928           | 27,483,600        | 2,002,450        | 78.00        |
| Transfers & Contingencies     | 17,566,023        | -                  | -                    | -                 | -                | -            |
| Internal & GFS Services (net) | 316,500           | -                  | 316,500              | -                 | -                | -            |
| <b>Total Budget</b>           | <b>79,800,901</b> | <b>16,784,400</b>  | <b>15,964,428</b>    | <b>27,483,600</b> | <b>2,002,450</b> | <b>78.00</b> |

**GENERAL FUND**

The General Fund is the primary operating fund for the City. A government can only operate (report) one General Fund. The General Fund is organized and budgeted by departments. Each department budgets according to its functional requirements to provide the services within the department. Resources (revenues) are “pooled” the General Fund to support all departmental services. However, there are some exceptions; for instance, fees collected by the Building Department for permits are restricted for the purpose of building code inspection and enforcement.

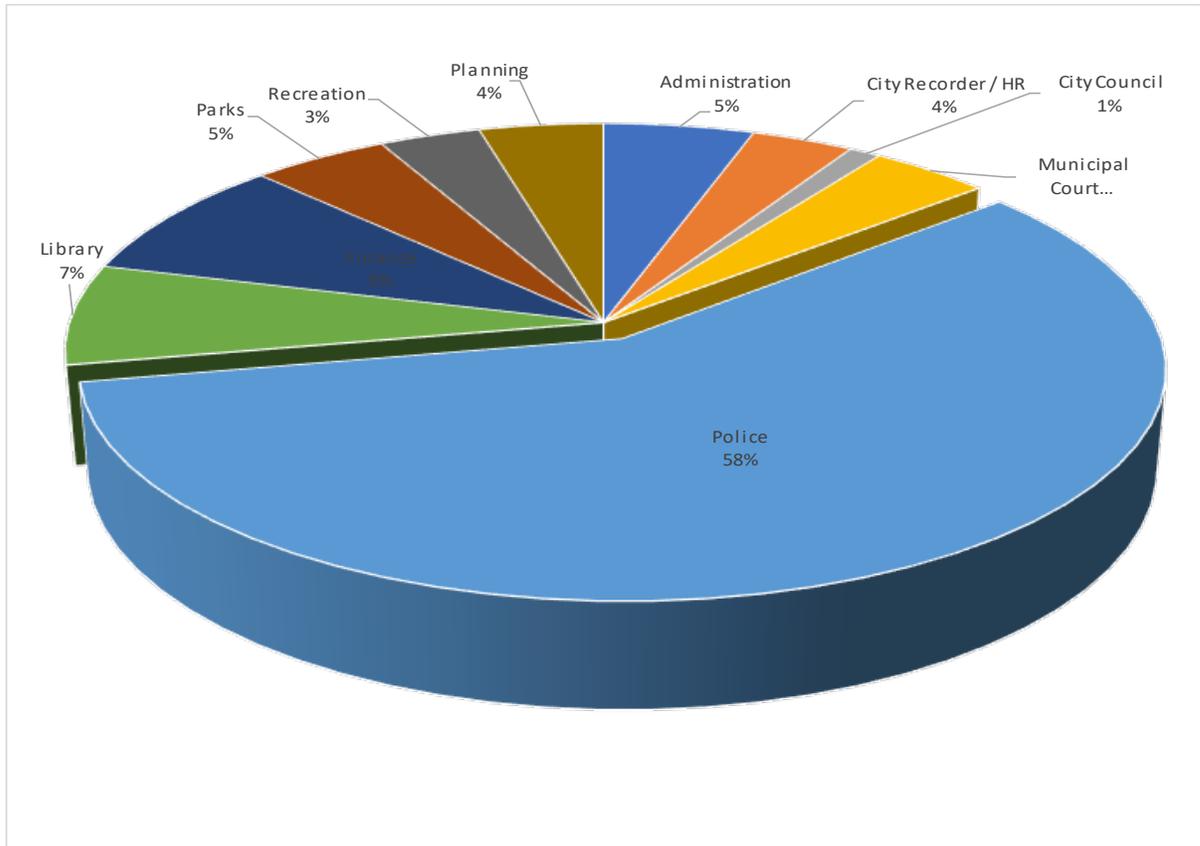
The General Fund operates with 13 departments:

- **Administration**
- **City Recorder / Human Resources**
- **City Council**
- **Municipal Court**
- **Police**
- **Library**
- **Parks**
- **Recreation**
- **Planning**
- **Building**
- **Information Technology**
- **General Services**



**Summary of General Fund**  
**by Department**

**Proposed Fiscal Year 2025 Budget**  
**By Function - Total Appropriation \$79.8M**



| Budget by Department   | Total            | By Classifications |                      |                |              | FTE          |
|------------------------|------------------|--------------------|----------------------|----------------|--------------|--------------|
|                        |                  | Personnel Services | Materials & Services | Capital Outlay | Debt Service |              |
| Administration         | 602,500          | 530,100            | 72,400               | -              | -            | 2.70         |
| City Recorder / HR     | 409,900          | 324,900            | 85,000               | -              | -            | 2.00         |
| City Council           | 127,000          | 68,500             | 58,500               | -              | -            | -            |
| Municipal Court        | 484,400          | 227,900            | 256,500              | -              | -            | 2.00         |
| Police                 | 6,874,000        | 5,975,000          | 899,000              | -              | -            | 28.00        |
| Library                | 839,700          | 651,700            | 188,000              | -              | -            | 6.00         |
| Finance                | 1,004,500        | 717,500            | 287,000              | -              | -            | 5.00         |
| Parks                  | 551,600          | 378,600            | 173,000              | -              | -            | 3.00         |
| Recreation             | 406,800          | 344,700            | 62,100               | -              | -            | 2.50         |
| Planning               | 497,000          | 403,500            | 93,500               | -              | -            | 2.40         |
| Building               | 416,200          | 371,100            | 45,100               | -              | -            | 2.40         |
| Information Technology | 630,500          | 170,500            | 460,000              | -              | -            | 1.00         |
| General Services       | 316,500          | -                  | 316,500              | -              | -            | -            |
| <b>Total Budget</b>    | <b>1,363,200</b> | <b>10,164,000</b>  | <b>2,996,600</b>     | <b>-</b>       | <b>-</b>     | <b>57.00</b> |

**General Fund Summary**

| <b>GENERAL FUND</b>                   | <b>2021-22</b>    | <b>2022-23</b>    | <b>2023-24</b>    | <b>2023-24</b>    | <b>2024-25</b>    |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                       | <b>Actual</b>     | <b>Actual</b>     | <b>Adopted</b>    | <b>Est YE</b>     | <b>Proposed</b>   |
| <b>RESOURCES</b>                      |                   |                   |                   |                   |                   |
| <b>TOTAL GENERAL FUND REVENUE</b>     | <b>9,345,312</b>  | <b>10,795,763</b> | <b>11,921,200</b> | <b>12,241,926</b> | <b>12,067,450</b> |
| <b>TRANSFERS</b>                      | <b>31,860</b>     | <b>168,000</b>    | <b>-</b>          | <b>134,700</b>    | <b>1,500,000</b>  |
| <b>FUND BALANCE AVAILABLE</b>         | <b>2,841,271</b>  | <b>1,545,931</b>  | <b>2,325,900</b>  | <b>1,246,309</b>  | <b>1,624,045</b>  |
| <b>TOTAL RESOURCES</b>                | <b>12,218,443</b> | <b>12,509,694</b> | <b>14,247,100</b> | <b>13,622,935</b> | <b>15,191,495</b> |
| <b>EXPENDITURES</b>                   |                   |                   |                   |                   |                   |
| <b>PERSONNEL SERVICES</b>             |                   |                   |                   |                   |                   |
| Dept 701 Administration               | 571,136           | 605,374           | 655,300           | 613,000           | 530,100           |
| Dept 702 City Recorder                | 293,234           | 288,561           | 310,500           | 301,050           | 324,900           |
| Dept 703 Council                      | 61,633            | 62,901            | 65,000            | 68,000            | 68,500            |
| Dept 704 Court                        | 211,615           | 207,125           | 219,000           | 212,290           | 227,900           |
| Dept 705 Police                       | 4,391,980         | 4,347,608         | 4,861,900         | 4,789,000         | 5,975,000         |
| Dept 706 Library                      | 619,774           | 614,488           | 643,300           | 618,100           | 651,700           |
| Dept 707 Finance                      | 664,753           | 740,543           | 704,900           | 658,600           | 717,500           |
| Dept 708 Parks                        | 348,471           | 346,671           | 480,200           | 435,000           | 378,600           |
| Dept 709 Recreation                   | 283,502           | 334,140           | 365,000           | 298,500           | 344,700           |
| Dept 710 Planning                     | 359,333           | 370,709           | 384,000           | 377,400           | 403,500           |
| Dept 711 Building                     | 449,174           | 471,634           | 505,900           | 348,800           | 371,100           |
| Dept 712 Technology                   | -                 | 292,513           | 318,500           | 304,700           | 170,500           |
| Dept 715 General Services             | 55,024            | -                 | -                 | -                 | -                 |
| <b>TOTAL PERSONNEL SERVICES</b>       | <b>8,309,629</b>  | <b>8,682,267</b>  | <b>9,513,500</b>  | <b>9,024,440</b>  | <b>10,164,000</b> |
| <b>MATERIALS &amp; SERVICES</b>       |                   |                   |                   |                   |                   |
| Dept 701 Administration               | 77,599            | 86,149            | 37,900            | 53,900            | 72,400            |
| Dept 702 City Recorder                | 59,518            | 76,474            | 82,500            | 91,250            | 85,000            |
| Dept 703 Council                      | 92,202            | 51,416            | 71,000            | 64,000            | 58,500            |
| Dept 704 Court                        | 227,376           | 220,450           | 252,700           | 255,000           | 256,500           |
| Dept 705 Police                       | 631,292           | 637,488           | 753,100           | 680,100           | 899,000           |
| Dept 706 Library                      | 287,389           | 146,998           | 194,500           | 185,500           | 188,000           |
| Dept 707 Finance                      | 401,269           | 489,830           | 371,000           | 561,600           | 287,000           |
| Dept 708 Parks                        | 111,789           | 135,709           | 146,600           | 142,200           | 173,000           |
| Dept 709 Recreation                   | 76,234            | 55,152            | 62,100            | 62,100            | 62,100            |
| Dept 710 Planning                     | 63,077            | 33,060            | 48,500            | 44,000            | 93,500            |
| Dept 711 Building                     | 57,181            | 33,014            | 50,400            | 43,100            | 45,100            |
| Dept 712 Technology                   | -                 | 388,436           | 485,000           | 450,500           | 460,000           |
| Dept 715 General Services             | 277,958           | 226,945           | 290,400           | 341,200           | 316,500           |
| <b>TOTAL MATERIALS &amp; SERVICES</b> | <b>2,362,883</b>  | <b>2,581,121</b>  | <b>2,845,700</b>  | <b>2,974,450</b>  | <b>2,996,600</b>  |
| <b>CONTINGENCY</b>                    |                   |                   |                   |                   |                   |
| Dept 715 Contingency                  | -                 | -                 | 887,900           | -                 | 1,000,000         |
| <b>UNAPPROPRIATED FUND BALANCE</b>    |                   |                   |                   |                   |                   |
| Dept 715 Ending Fund Balance          | 1,545,931         | 1,246,309         | 1,000,000         | 1,624,045         | 1,030,895         |
| <b>TOTAL EXPENDITURES</b>             | <b>12,218,443</b> | <b>12,509,697</b> | <b>14,247,100</b> | <b>13,622,935</b> | <b>15,191,495</b> |

**General Fund - Revenue Detail**

| GENERAL FUND                         |               | 2021-22           | 2022-23           | 2023-24           | 2023-24           | 2024-25           |
|--------------------------------------|---------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                      |               | Actual            | Actual            | Adopted           | Est YE            | Proposed          |
| <b>RESOURCES SUMMARY</b>             |               |                   |                   |                   |                   |                   |
| Local Taxes                          |               | 2,048,427         | 2,093,763         | 2,186,000         | 2,119,000         | 2,802,060         |
| Intergovernmental                    |               | 649,742           | 712,336           | 650,400           | 664,500           | 669,400           |
| Grants                               |               | 422,068           | 602,859           | 811,000           | 1,111,603         | 270,000           |
| Charges for Services                 |               | 5,141,461         | 5,537,703         | 6,470,300         | 6,901,823         | 6,387,100         |
| Licenses, Permits, Fees              |               | 1,094,886         | 1,201,985         | 1,002,500         | 899,000           | 979,590           |
| Fines                                |               | 196,199           | 163,639           | 160,000           | 169,000           | 168,300           |
| Miscellaneous Revenue                |               | (207,471)         | 483,478           | 641,000           | 377,000           | 791,000           |
| Transfers                            |               | 31,860            | 168,000           | -                 | 134,700           | 1,500,000         |
| Beginning Fund Balance Available     |               | 2,841,271         | 1,545,931         | 2,325,900         | 1,246,309         | 1,624,045         |
| <b>TOTAL RESOURCES</b>               |               | <b>12,218,443</b> | <b>12,509,694</b> | <b>14,247,100</b> | <b>13,622,935</b> | <b>15,191,495</b> |
| <b>LOCAL TAXES</b>                   |               |                   |                   |                   |                   |                   |
| Property Tax Revenue                 | 100-000-31001 | 2,006,310         | 2,033,352         | 2,134,000         | 2,061,000         | 1,948,500         |
| Previously Levied Tax                | 100-000-31002 | 42,117            | 60,411            | 52,000            | 58,000            | 53,560            |
| Police Levy                          | 100-000-31003 | -                 | -                 | -                 | -                 | 800,000           |
| <b>TOTAL LOCAL TAXES</b>             |               | <b>2,048,427</b>  | <b>2,093,763</b>  | <b>2,186,000</b>  | <b>2,119,000</b>  | <b>2,802,060</b>  |
| <b>INTERGOVERNMENTAL</b>             |               |                   |                   |                   |                   |                   |
| Cigarette Tax                        | 100-000-32003 | 12,744            | 11,573            | 11,700            | 9,500             | 11,500            |
| Alcohol Bev. Tax                     | 100-000-32004 | 270,229           | 262,930           | 310,000           | 310,000           | 319,300           |
| Revenue Sharing                      | 100-000-32005 | 205,781           | 215,898           | 175,000           | 175,000           | 180,300           |
| Cannabis Tax                         | 100-000-32006 | 160,988           | 189,935           | 153,700           | 170,000           | 158,300           |
| Intergovtnt-Renue                    | 100-000-32007 | -                 | 32,000            | -                 | -                 | -                 |
| <b>TOTAL INTERGOVERNMENTAL</b>       |               | <b>649,742</b>    | <b>712,336</b>    | <b>650,400</b>    | <b>664,500</b>    | <b>669,400</b>    |
| <b>GRANTS</b>                        |               |                   |                   |                   |                   |                   |
| Grants                               | 100-000-33005 | 422,068           | 602,859           | 811,000           | 893,228           | -                 |
| Grant - Planning                     | 100-000-33005 | -                 | -                 | -                 | 15,000            | 60,000            |
| Grant - Police                       | 100-000-33006 | -                 | -                 | -                 | 500               | -                 |
| Grant - Recreation                   | 100-000-33007 | -                 | -                 | -                 | 170,000           | 210,000           |
| Grant - Parks                        | 100-000-33007 | -                 | -                 | -                 | 32,875            | -                 |
| <b>TOTAL GRANTS</b>                  |               | <b>422,068</b>    | <b>602,859</b>    | <b>811,000</b>    | <b>1,111,603</b>  | <b>270,000</b>    |
| <b>CHARGES FOR SERVICES</b>          |               |                   |                   |                   |                   |                   |
| Dockside Services                    | 100-000-34001 | 24,385            | 18,470            | 18,000            | 18,000            | 18,500            |
| In Lieu of Franchise Fees            | 100-000-34003 | 892,573           | 505,032           | 1,010,000         | 1,513,308         | 1,099,100         |
| GF Support Services                  | 100-000-34004 | 3,006,000         | 3,770,000         | 4,316,300         | 4,316,300         | 4,332,500         |
| Franchise Taxes                      | 100-000-34006 | 1,139,363         | 1,238,595         | 1,120,000         | 1,047,215         | 930,000           |
| Lien Searches                        | 100-000-34025 | 14,326            | 5,614             | 6,000             | 7,000             | 7,000             |
| Recreation Revenue                   | 100-000-34031 | 114               | -                 | -                 | -                 | -                 |
| Recreation Utility Fee               | 100-000-34032 | 64,700            | (8)               | -                 | -                 | -                 |
| <b>TOTAL CHARGES FOR SERVICES</b>    |               | <b>5,141,461</b>  | <b>5,537,703</b>  | <b>6,470,300</b>  | <b>6,901,823</b>  | <b>6,387,100</b>  |
| <b>LICENSES, PERMITS, FEES</b>       |               |                   |                   |                   |                   |                   |
| Permits - Columbia City Bldg         | 100-000-35001 | 54,086            | 25,974            | 10,000            | 14,000            | 10,300            |
| Fees - Business Licenses             | 100-000-35002 | 90,505            | 107,857           | 105,000           | 100,000           | 108,150           |
| Permits - St Helens Bldg             | 100-000-35003 | 280,081           | 354,220           | 285,000           | 285,000           | 293,550           |
| Fees - Bldg Admin                    | 100-000-35004 | 26,940            | 22,923            | 25,000            | 20,000            | 25,750            |
| Permits - Plumbing                   | 100-000-35005 | 93,059            | 32,912            | 40,000            | 25,000            | 41,200            |
| Permits - Mechanical                 | 100-000-35006 | 29,213            | 60,802            | 60,000            | 30,000            | 61,800            |
| Fees - Plan Review                   | 100-000-35009 | 203,288           | 334,775           | 180,000           | 180,000           | 185,400           |
| Fees - Library                       | 100-000-35010 | 6,642             | 10,375            | 9,000             | 6,000             | 9,090             |
| Fees - SDC Admin                     | 100-000-35011 | 142,066           | 20,241            | 75,000            | 24,500            | 24,500            |
| Fees - Planning                      | 100-000-35015 | 16,138            | 40,710            | 23,000            | 26,000            | 23,700            |
| Fees - Police Training               | 100-000-35016 | 7,104             | 5,634             | 5,500             | 5,500             | 5,600             |
| Fees - Recreation                    | 100-000-35018 | 145,764           | 181,957           | 180,000           | 180,000           | 185,400           |
| Fees - Parks                         | 100-000-35019 | -                 | 3,605             | 5,000             | 3,000             | 5,150             |
| <b>TOTAL LICENSES, PERMITS, FEES</b> |               | <b>1,094,886</b>  | <b>1,201,985</b>  | <b>1,002,500</b>  | <b>899,000</b>    | <b>979,590</b>    |
| <b>FINES</b>                         |               |                   |                   |                   |                   |                   |
| Fines - Library                      | 100-000-36001 | 6,382             | 2,551             | -                 | 9,000             | 3,500             |
| Fines - Court                        | 100-000-36002 | 189,817           | 161,088           | 160,000           | 160,000           | 164,800           |
| <b>TOTAL FINES</b>                   |               | <b>196,199</b>    | <b>163,639</b>    | <b>160,000</b>    | <b>169,000</b>    | <b>168,300</b>    |
| <b>MISCELLANEOUS</b>                 |               |                   |                   |                   |                   |                   |
| Interest Earnings                    | 100-000-37001 | (254,722)         | 386,205           | 500,000           | 190,000           | 150,000           |
| Misc - General                       | 100-000-37004 | 34,049            | 81,092            | 125,000           | 171,000           | 125,000           |
| Sale of Surplus Property             | 100-000-37005 | -                 | -                 | -                 | -                 | 500,000           |
| Reimb - Courts                       | 100-000-37009 | 13,202            | 16,181            | 16,000            | 16,000            | 16,000            |
| <b>TOTAL MISCELLANEOUS</b>           |               | <b>(207,471)</b>  | <b>483,478</b>    | <b>641,000</b>    | <b>377,000</b>    | <b>791,000</b>    |
| <b>TRANSFERS</b>                     | 100-000-38001 | <b>31,860</b>     | <b>168,000</b>    | <b>-</b>          | <b>134,700</b>    | <b>1,500,000</b>  |
| <b>FUND BALANCE AVAILABLE</b>        | 100-000-39001 | <b>2,841,271</b>  | <b>1,545,931</b>  | <b>2,325,900</b>  | <b>1,246,309</b>  | <b>1,624,045</b>  |
| <b>TOTAL RESOURCES</b>               |               | <b>12,218,443</b> | <b>12,509,694</b> | <b>14,247,100</b> | <b>13,622,935</b> | <b>15,191,495</b> |

**ADMINISTRATIVE SERVICES**

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

**Goals for FY2025**

- Attract industrial business tenants for the Industrial Business Park.
- Attract a new hotel development.
- Millard Rd property sale.

**Staffing** – Administrative services department includes the city administrator, one full-time communications officer, one part-time communications assistant, and one shared administrative assistant. The government affairs position that became vacant in April 2024, will remain vacant for FY2025.

| <b>ADMINISTRATION DEPT.</b>            | <b>2021-22<br/>Actual</b> | <b>2022-23<br/>Actual</b> | <b>2023-24<br/>Adopted</b> | <b>2023-24<br/>Est YE</b> | <b>2024-25<br/>Proposed</b> |
|--|---------------------------|---------------------------|----------------------------|---------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>              |                           |                           |                            |                           |                             |
| 100-701-50001 Wages                    | 354,317                   | 368,612                   | 389,200                    | 375,000                   | 312,400                     |
| 100-701-50004 Overtime                 | 3,468                     | 8,672                     | 2,300                      | 9,500                     | 9,800                       |
| 100-701-51005 CIS Insurance            | 72,506                    | 79,825                    | 88,200                     | 79,000                    | 71,400                      |
| 100-701-51006 VEBA                     | 6,052                     | 7,113                     | 7,600                      | 7,100                     | 6,000                       |
| 100-701-51007 Retirement               | 107,678                   | 113,220                   | 131,200                    | 115,000                   | 100,200                     |
| 100-701-51008 Taxes                    | 26,739                    | 27,538                    | 31,600                     | 27,000                    | 26,000                      |
| 100-701-51015 Other Benefits           | 376                       | 394                       | 5,200                      | 400                       | 4,300                       |
| <b>TOTAL PERSONNEL SERVICES</b>        | <b>571,136</b>            | <b>605,374</b>            | <b>655,300</b>             | <b>613,000</b>            | <b>530,100</b>              |
| <b>MATERIALS &amp; SERVICES</b>        |                           |                           |                            |                           |                             |
| 100-701-52001 Operating Supplies       | 1,040                     | 1,378                     | 1,000                      | 3,000                     | 1,200                       |
| 100-701-52010 Telephone                | 1,107                     | 1,404                     | 1,400                      | 1,400                     | 1,500                       |
| 100-701-52011 Public Information       | 139                       | 279                       | 500                        | 500                       | 700                         |
| 100-701-52018 Professional Development | 7,583                     | 10,321                    | 10,000                     | 10,000                    | 10,000                      |
| 100-701-52019 Professional Services    | 28,925                    | 58,569                    | 7,000                      | 20,000                    | 40,000                      |
| 100-701-52027 IT Charges               | 25,000                    | -                         | -                          | 1,000                     | 1,000                       |
| 100-701-52040 Communications           | 13,805                    | 14,198                    | 18,000                     | 18,000                    | 18,000                      |
| <b>TOTAL MATERIALS &amp; SERVICES</b>  | <b>77,599</b>             | <b>86,149</b>             | <b>37,900</b>              | <b>53,900</b>             | <b>72,400</b>               |
| <b>TOTAL EXPENDITURES</b>              | <b>648,735</b>            | <b>691,523</b>            | <b>693,200</b>             | <b>666,900</b>            | <b>602,500</b>              |

**CITY RECORDER / HUMAN RESOURCES**

The City Recorder provides administrative and technical support to the Mayor, City Council, City Administrator, City Boards and Commissions, 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.

A significant change to the City Recorder’s Office budget for FY2025 is an increase in Professional Services for attorney fees. The City saw a significant increase in the number of public records requests received in FY2024. Many public records requests require review by the City Attorney and a significant amount of staff time to process each request. There were several savings in the City Recorder’s FY2024 budget. One item that was adopted in the FY2024 budget was for software that would track boards and commissions. Knowing early on in FY2024 that there were budget concerns, the City Recorder’s Office opted to not implement that software which would have had a recurring annual subscription fee. This will help offset the increase in Professional Services for attorney fees.

**Goals for FY2025**

- Continue to provide high level services both internally and externally.
- Develop new member orientation program for City Council, boards and commissions.
- Review job descriptions to ensure legal compliance.

**Staffing** – There are 2 full-time positions consisting of the city recorder/human resources coordinator and a deputy city recorder.

| <b>CITY RECORDER / HUMAN RESOURCES</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2023-24</b> | <b>2024-25</b>  |
|--|----------------|----------------|----------------|----------------|-----------------|
|  | <b>Actual</b>  | <b>Actual</b>  | <b>Adopted</b> | <b>Est YE</b>  | <b>Proposed</b> |
| <b>PERSONNEL SERVICES</b>              |                |                |                |                |                 |
| 100-702-50001 Wages                    | 172,638        | 173,913        | 181,900        | 179,000        | 190,500         |
| 100-702-51005 CIS Insurnace            | 43,779         | 37,450         | 41,900         | 39,000         | 43,600          |
| 100-702-51006 VEBA                     | 3,365          | 3,348          | 3,600          | 3,600          | 3,800           |
| 100-702-51007 Retirement               | 60,216         | 60,530         | 66,100         | 65,000         | 69,200          |
| 100-702-51008 Taxes                    | 13,048         | 13,130         | 14,700         | 14,000         | 15,400          |
| 100-702-51015 Other Benefits           | 188            | 190            | 2,300          | 450            | 2,400           |
| <b>TOTAL PERSONNEL SERVICES</b>        | <b>293,234</b> | <b>288,561</b> | <b>310,500</b> | <b>301,050</b> | <b>324,900</b>  |
| <b>MATERIALS &amp; SERVICES</b>        |                |                |                |                |                 |
| 100-702-52001 Operating Supplies       | 1,601          | 1,887          | 2,500          | 2,000          | 2,000           |
| 100-702-52011 Public Information       | 8,009          | 201            | 1,000          | 9,000          | 11,000          |
| 100-702-52014 Recruiting Expenses      | 3,131          | 39,935         | 35,000         | 33,000         | 39,000          |
| 100-702-52018 Professional Development | 19,093         | 5,046          | 6,500          | 6,250          | 6,000           |
| 100-702-52019 Professional Services    | 25,000         | 26,383         | 31,500         | 36,000         | 22,000          |
| 100-702-52027 IT Charges               | -              | -              | -              | 1,000          | 1,000           |
| 100-702-52028 Projects & Programs      | 2,683          | 3,022          | 6,000          | 4,000          | 4,000           |
| <b>TOTAL MATERIALS &amp; SERVICES</b>  | <b>59,518</b>  | <b>76,474</b>  | <b>82,500</b>  | <b>91,250</b>  | <b>85,000</b>   |
| <b>TOTAL EXPENDITURES</b>              | <b>352,752</b> | <b>365,035</b> | <b>393,000</b> | <b>392,300</b> | <b>409,900</b>  |

**CITY COUNCIL**

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

| <b>CITY COUNCIL</b>                   | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2023-24</b> | <b>2024-25</b>  |
|---------------------------------------|----------------|----------------|----------------|----------------|-----------------|
|                                       | <b>Actual</b>  | <b>Actual</b>  | <b>Adopted</b> | <b>Est YE</b>  | <b>Proposed</b> |
| <b>PERSONNEL SERVICES</b>             |                |                |                |                |                 |
| 100-703-50001 Wages                   | 57,225         | 58,434         | 60,100         | 63,000         | 63,400          |
| 100-703-51008 Taxes                   | 4,378          | 4,461          | 4,900          | 5,000          | 5,100           |
| 100-703-51015 Other Benefits          | 30             | 6              | -              | -              | -               |
| <b>TOTAL PERSONNEL SERVICES</b>       | <b>61,633</b>  | <b>62,901</b>  | <b>65,000</b>  | <b>68,000</b>  | <b>68,500</b>   |
| <b>MATERIALS &amp; SERVICES</b>       |                |                |                |                |                 |
| 100-703-52001 Operating Supplies      | 4,020          | 3,798          | 3,000          | 3,000          | 3,000           |
| 100-703-52013 Memberships             | 1,000          | 1,139          | 2,000          | 1,200          | 2,000           |
| 100-703-52018 Professional Developmer | 3,307          | 7,660          | 8,000          | 10,500         | 8,000           |
| 100-703-52019 Professional Services   | 48,372         | 29,710         | 38,000         | 47,000         | 40,000          |
| 100-703-52027 IT Charges              | 25,000         | -              | -              | 500            | 500             |
| 100-703-52041 Community Support Fund  | 10,504         | 9,109          | 20,000         | 1,800          | 5,000           |
| <b>TOTAL MATERIALS &amp; SERVICES</b> | <b>92,202</b>  | <b>51,416</b>  | <b>71,000</b>  | <b>64,000</b>  | <b>58,500</b>   |
| <b>TOTAL EXPENDITURES</b>             | <b>153,835</b> | <b>114,317</b> | <b>136,000</b> | <b>132,000</b> | <b>127,000</b>  |

**MUNICIPAL COURT**

The Municipal Court is managed by the City Administrator. Court violations and trials are held at City Hall generally on Mondays and Tuesdays. The city contracts out for the services of the Municipal Court Judge and City Prosecutor, which is paid out of professional services. The St. Helens Municipal Court processes roughly 1,000+ cases per year which includes non-traffic misdemeanors to traffic violations and violations of City Municipal codes.

**Staffing** – There are two full-time municipal court clerks, in addition to the contracted professionals.

| <b>MUNICIPAL COURT</b>                 | <b>2021-22<br/>Actual</b> | <b>2022-23<br/>Actual</b> | <b>2023-24<br/>Adopted</b> | <b>2023-24<br/>Est YE</b> | <b>2024-25<br/>Proposed</b> |
|--|---------------------------|---------------------------|----------------------------|---------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>              |                           |                           |                            |                           |                             |
| 100-704-50001 Wages                    | 116,538                   | 121,004                   | 124,600                    | 124,000                   | 129,500                     |
| 100-704-50004 Overtime                 | 159                       | 196                       | -                          | 140                       | -                           |
| 100-704-51005 CIS Insurance            | 48,807                    | 37,828                    | 41,100                     | 38,500                    | 43,000                      |
| 100-704-51006 VEBA                     | 2,000                     | 2,366                     | 2,500                      | 2,500                     | 2,600                       |
| 100-704-51007 Retirement               | 35,102                    | 36,380                    | 38,800                     | 37,000                    | 40,300                      |
| 100-704-51008 Taxes                    | 8,852                     | 9,193                     | 10,100                     | 10,000                    | 10,500                      |
| 100-704-51015 Other Benefits           | 157                       | 158                       | 1,900                      | 150                       | 2,000                       |
| <b>TOTAL PERSONNEL SERVICES</b>        | <b>211,615</b>            | <b>207,125</b>            | <b>219,000</b>             | <b>212,290</b>            | <b>227,900</b>              |
| <b>MATERIALS &amp; SERVICES</b>        |                           |                           |                            |                           |                             |
| 100-704-52001 Operating Supplies       | 970                       | 2,127                     | 1,200                      | 6,000                     | 3,000                       |
| 100-704-52018 Professional Development | 87                        | 77                        | 2,000                      | 2,000                     | 2,500                       |
| 100-704-52019 Professional Services    | 201,320                   | 218,246                   | 249,500                    | 246,000                   | 250,000                     |
| 100-704-52027 IT Charges               | 25,000                    | -                         | -                          | 1,000                     | 1,000                       |
| <b>TOTAL MATERIALS &amp; SERVICES</b>  | <b>227,376</b>            | <b>220,450</b>            | <b>252,700</b>             | <b>255,000</b>            | <b>256,500</b>              |
| <b>TOTAL EXPENDITURES</b>              | <b>438,991</b>            | <b>427,575</b>            | <b>471,700</b>             | <b>467,290</b>            | <b>484,400</b>              |

## **POLICE DEPARTMENT**

The St. Helens Police Department provides quality and professional law enforcement services to the citizens of St. Helens by working with the community to reduce crime and improve the overall quality of life in St. Helens. This is done through community education in crime prevention, efficient and effective officer responses to emergencies, and providing internal leadership, strategic planning, and staff and policy development.

The St. Helens police department cooperates with local, state, and federal law enforcement to keep our community safe.

**Administration** - The Administration division is responsible for coordinating Police Department efforts with other departments, criminal justice agencies, and the community. It also works with regional, state, and national organizations to enhance the department's ability to ensure the safety of all persons in the community. The Administration division is also responsible for submitting an annual report, scheduling, training, requesting, and updating policies and procedures.

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

**Criminal Investigations** - Provides professional and thorough investigations of reported criminal activity. Some of these investigations are incredibly detailed and involve complex matters that require an investigator's full-time attention.

**Code Enforcement** - Ensures the livability of our city through enforcing city ordinances.

**Records/Evidence Specialists** - Are responsible for entering and maintaining all reports and records, as well as receiving, processing, and storing all evidence and department property.

### **Goals for FY2025**

- Partnering with the Columbia County Sheriff's Office, implement a new report writing system that will improve the operational effectiveness of both agencies and reduce time away from proactively policing our city.
- Implement a take-home vehicle program that will address the lack of space for additional personnel to be housed inside the current police station and improve our police officer recruiting/retention efforts.

**Staffing** – The proposed budget includes 17 patrol officers (adding 4 new), 1 detective, 1 code enforcement officer, 5 sergeants, 1 lieutenant, the chief of police and 2 records evidence specialists. 2 of the new patrol officer positions can be funded for one year utilizing a portion of the accrued public safety fees; without the successful passing of the public safety levy, the 4 new patrol officer positions cannot be supported.

**POLICE DEPARTMENT**

| <b>POLICE DEPARTMENT</b>                   | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>   | <b>2023-24</b>   | <b>2024-25</b>   |
|--|------------------|------------------|------------------|------------------|------------------|
|  | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Est YE</b>    | <b>Proposed</b>  |
| <b>PERSONNEL SERVICES</b>                  |                  |                  |                  |                  |                  |
| 100-705-50001 Wages                        | 2,400,712        | 2,309,599        | 2,565,900        | 2,550,000        | 3,060,000        |
| 100-705-50004 Overtime                     | 234,482          | 336,114          | 300,000          | 360,000          | 435,000          |
| 100-705-51005 CIS Insurance                | 581,315          | 552,224          | 625,900          | 578,000          | 805,000          |
| 100-705-51006 VEBA                         | 40,509           | 39,860           | 45,600           | 45,000           | 90,000           |
| 100-705-51007 Retirement                   | 890,949          | 858,796          | 1,044,900        | 980,000          | 1,235,000        |
| 100-705-51008 Taxes                        | 199,658          | 197,649          | 238,900          | 218,000          | 290,000          |
| 100-705-51015 Other Benefits               | 44,355           | 53,366           | 40,700           | 58,000           | 60,000           |
| <b>TOTAL PERSONNEL SERVICES</b>            | <b>4,391,980</b> | <b>4,347,608</b> | <b>4,861,900</b> | <b>4,789,000</b> | <b>5,975,000</b> |
| <b>MATERIALS &amp; SERVICES</b>            |                  |                  |                  |                  |                  |
| 100-705-52001 Operating Supplies           | 85,295           | 81,308           | 90,000           | 90,000           | 90,000           |
| 100-705-52002 Personnel Uniforms Equipment | 31,545           | 15,611           | 32,000           | 32,000           | 32,000           |
| 100-705-52003 Utilities                    | 8,609            | 8,853            | 15,000           | 15,000           | 15,000           |
| 100-705-52006 Computer Maintenance         | 56,299           | 12,660           | 30,000           | 30,000           | 30,000           |
| 100-705-52010 Telephone                    | 20,981           | 21,742           | 23,500           | 23,500           | 24,500           |
| 100-705-52014 Recruiting Expenses          | 1,984            | 23               | 5,000            | 5,000            | 5,000            |
| 100-705-52018 Professional Development     | 15,561           | 22,277           | 25,000           | 25,000           | 28,000           |
| 100-705-52019 Professional Services        | 36,745           | 37,871           | 39,000           | 39,000           | 45,000           |
| 100-705-52021 Equipment Maintenance        | -                | 1,930            | -                | -                | 3,000            |
| 100-705-52022 Fuel/Oil                     | 74,098           | 74,404           | 85,000           | 85,000           | 90,000           |
| 100-705-52023 Facility Maintenance         | 32,733           | 69,032           | 30,000           | 30,000           | 30,000           |
| 100-705-52027 IT Charges                   | 74,000           | -                | -                | 2,000            | 3,000            |
| 100-705-52044 K9 Expense                   | -                | 36,554           | 5,000            | 5,000            | 6,000            |
| 100-705-52086 Tactical                     | 1,620            | 27,048           | 12,600           | 12,600           | 13,500           |
| 100-705-52097 Enterprise Fleet             | 191,822          | 153,674          | 210,000          | 135,000          | 270,000          |
| 100-705-52098 Fleet Maintenance            | -                | 41,647           | 28,000           | 28,000           | 28,000           |
| 100-705-52102 New Hire Equipment           | -                | 4,179            | 15,000           | 15,000           | 60,000           |
| 100-705-52115 Report Writer                | -                | -                | 80,000           | 80,000           | 84,000           |
| 100-705-52117 Body Cameras                 | -                | 28,675           | 28,000           | 28,000           | 42,000           |
| <b>TOTAL MATERIALS &amp; SERVICES</b>      | <b>631,292</b>   | <b>637,488</b>   | <b>753,100</b>   | <b>680,100</b>   | <b>899,000</b>   |
| <b>TOTAL EXPENDITURES</b>                  | <b>5,023,272</b> | <b>4,985,096</b> | <b>5,615,000</b> | <b>5,469,100</b> | <b>6,874,000</b> |

**LIBRARY**

The St. Helens Public Library is an essential community asset that provides many services in the library and through a growing number of online services focused on meeting the information literacy needs of all ages. This includes traditional library services such as story times for young children; summer reading programs, hands-on science, technology, engineering, art, and mathematics (STEAM) programs for youth; computers for public use; wireless internet access; a variety of programs for adults; and cultural passes. Additional services include electronic access to information such as downloadable e-audio, e-books, e-magazines and music, research databases, and digitized historical newspapers. When open, the Makerspace serves children, adults, families and the business community through one-on-one sessions, meetups, and classes. It is currently on hiatus due to the loss of the Makerspace technician position. The library partners with many community and governmental organizations and ensures that the building is a safe space for all. A recently established resource area serves small business owners and entrepreneurs, funded in part by GRO Oregon and with support from the Small Business Development Center.

**Goals for FY2025**

- Strengthen partnerships with community members and organizations.
- Develop sustainable operations of Makerspace.
- Continue to grow access to library services and resources.
- Support community with life-long learning opportunities.
- Complete installation of a fully-grant-funded solar panel array for use during community emergencies.

**Staffing** – The library has 4 full-time positions: the library director, two librarians, and one library technician, along with 4 part-time assistants for a total of 6 FTE.

| <b>LIBRARY DEPARTMENT</b>             | <b>2021-22<br/>Actual</b> | <b>2022-23<br/>Actual</b> | <b>2023-24<br/>Adopted</b> | <b>2023-24<br/>Est YE</b> | <b>2024-25<br/>Proposed</b> |
|---------------------------------------|---------------------------|---------------------------|----------------------------|---------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>             |                           |                           |                            |                           |                             |
| 100-706-50001 Wages                   | 383,912                   | 394,296                   | 414,300                    | 400,000                   | 421,300                     |
| 100-706-50004 Overtime                | 403                       | -                         | -                          | -                         | -                           |
| 100-706-51005 CIS Insurance           | 86,156                    | 76,707                    | 70,300                     | 65,000                    | 73,900                      |
| 100-706-51006 VEBA                    | 18,599                    | 5,880                     | 6,900                      | 6,100                     | 7,000                       |
| 100-706-51007 Retirement              | 101,247                   | 107,246                   | 112,600                    | 114,000                   | 113,500                     |
| 100-706-51008 Taxes                   | 28,947                    | 29,689                    | 33,400                     | 32,000                    | 34,000                      |
| 100-706-51015 Other Benefits          | 510                       | 670                       | 5,800                      | 1,000                     | 2,000                       |
| <b>TOTAL PERSONNEL SERVICES</b>       | <b>619,774</b>            | <b>614,488</b>            | <b>643,300</b>             | <b>618,100</b>            | <b>651,700</b>              |
| <b>MATERIALS &amp; SERVICES</b>       |                           |                           |                            |                           |                             |
| 100-706-52001 Operating Supplies      | 15,232                    | 6,580                     | 7,200                      | 9,200                     | 7,800                       |
| 100-706-52003 Utilities               | 16,552                    | 19,911                    | 22,000                     | 20,000                    | 22,000                      |
| 100-706-52006 Computer Maintenance    | 10,669                    | 6,307                     | 12,700                     | 14,000                    | 16,200                      |
| 100-706-52018 Professional Developmen | 2,762                     | 1,356                     | 3,000                      | 2,000                     | 2,500                       |
| 100-706-52014 Recruiting              | 4,762                     | -                         | 4,000                      | 2,000                     | 1,000                       |
| 100-706-52019 Professional Services   | 3,606                     | 1,080                     | 4,200                      | 5,000                     | 4,500                       |
| 100-706-52023 Facility Maintenance    | 43,212                    | 41,200                    | 55,000                     | 50,000                    | 52,000                      |
| 100-706-52027 IT Charges              | 127,500                   | -                         | -                          | 3,000                     | 3,000                       |
| 100-706-52028 Projects & Programs     | 3,846                     | 4,287                     | 5,000                      | 5,800                     | 5,000                       |
| 100-706-52031 Periodicals             | 831                       | 603                       | 3,800                      | 2,000                     | 2,000                       |
| 100-706-52032 Digital Resources       | 9,618                     | 18,363                    | 16,600                     | 20,000                    | 21,000                      |
| 100-706-52033 Printed Materials       | 31,659                    | 31,361                    | 40,000                     | 38,000                    | 34,000                      |
| 100-706-52034 Visual Materials        | 4,072                     | 5,058                     | 6,000                      | 4,000                     | 4,000                       |
| 100-706-52035 Audio Materials         | 4,191                     | 217                       | 5,000                      | 3,000                     | 3,000                       |
| 100-706-52036 Makerspace              | 3,729                     | 6,172                     | 6,000                      | 4,000                     | 6,000                       |
| 100-706-52037 Library of Things       | 5,147                     | 4,503                     | 4,000                      | 3,500                     | 4,000                       |
| <b>TOTAL MATERIALS &amp; SERVICES</b> | <b>287,389</b>            | <b>146,998</b>            | <b>194,500</b>             | <b>185,500</b>            | <b>188,000</b>              |
| <b>TOTAL EXPENDITURES</b>             | <b>907,162</b>            | <b>761,486</b>            | <b>837,800</b>             | <b>803,600</b>            | <b>839,700</b>              |

**FINANCE**

The Finance Department provides professional financial services and information to the City Council, City Administrator, and city departments to promote fiscal stability and integrity. In addition to providing financial services related to accounting and payroll, the finance department prepares the annual budget, works with the city’s auditors to prepare the annual audited financial report, performs utility billing, manages the city’s investments and debt, and performs compliance reporting for grants, debt disclosures and other financial related requirements.

Significant progress was made in FY2024 in reducing banking fees and payment receipt processing costs.

**Goals for FY2025**

- Review and update financial policies.
- Review and update procurement policies.

**Staffing** – The finance department has 5 full-time staff consisting of the finance director, 2 accountants, and 2 administrative billing specialists.

| <b>FINANCE</b>                         | <b>2021-22<br/>Actual</b> | <b>2022-23<br/>Actual</b> | <b>2023-24<br/>Adopted</b> | <b>2023-24<br/>Est YE</b> | <b>2024-25<br/>Proposed</b> |
|--|---------------------------|---------------------------|----------------------------|---------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>              |                           |                           |                            |                           |                             |
| 100-707-50001 Wages                    | 400,438                   | 453,663                   | 410,400                    | 380,000                   | 417,700                     |
| 100-707-50004 Overtime                 | -                         | 2,262                     | -                          | -                         | -                           |
| 100-707-51005 CIS Insurance            | 103,401                   | 89,019                    | 120,000                    | 109,000                   | 122,200                     |
| 100-707-51006 VEBA                     | 6,910                     | 41,441                    | 8,200                      | 8,000                     | 8,300                       |
| 100-707-51007 Retirement               | 122,917                   | 114,508                   | 127,600                    | 126,000                   | 129,900                     |
| 100-707-51008 Taxes                    | 30,349                    | 32,726                    | 33,100                     | 30,000                    | 33,700                      |
| 100-707-51015 Other Benefits           | 738                       | 6,924                     | 5,600                      | 5,600                     | 5,700                       |
| <b>TOTAL PERSONNEL SERVICES</b>        | <b>664,753</b>            | <b>740,543</b>            | <b>704,900</b>             | <b>658,600</b>            | <b>717,500</b>              |
| <b>MATERIALS &amp; SERVICES</b>        |                           |                           |                            |                           |                             |
| 100-707-52001 Operating Supplies       | 9,869                     | 10,972                    | 8,000                      | 8,000                     | 9,000                       |
| 100-707-52008 Printing                 | 56,353                    | 52,017                    | 55,000                     | 55,000                    | 55,000                      |
| 100-707-52009 Postage                  | 7,363                     | 1,509                     | 10,000                     | 10,000                    | 4,000                       |
| 100-707-52018 Professional Development | 11,045                    | 5,538                     | 7,000                      | 7,600                     | 8,000                       |
| 100-707-52019 Professional Services    | 132,607                   | 219,935                   | 127,000                    | 200,000                   | 120,000                     |
| 100-707-52020 Bank Service Fees        | 135,032                   | 199,859                   | 164,000                    | 280,000                   | 90,000                      |
| 100-707-52027 IT Charges               | 49,000                    | -                         | -                          | 1,000                     | 1,000                       |
| <b>TOTAL MATERIALS &amp; SERVICES</b>  | <b>401,269</b>            | <b>489,830</b>            | <b>371,000</b>             | <b>561,600</b>            | <b>287,000</b>              |
| <b>TOTAL EXPENDITURES</b>              | <b>1,066,022</b>          | <b>1,230,373</b>          | <b>1,075,900</b>           | <b>1,220,200</b>          | <b>1,004,500</b>            |

**PARKS**

The Parks Department is managed by the Public Works Director and provides safe and well-maintained equipment and facilities within the community. The department is responsible for maintaining and improving the parks’ facilities and regular inspections of facilities and equipment to ensure facilities are clean and safe for users.

**Staffing** – There are 3 full-time Public Works positions that are dedicated to the parks department. There are also 2 seasonal parks maintenance positions that are contracted from a temp agency.

| <b>PARKS</b>                               | <b>2021-22<br/>Actual</b> | <b>2022-23<br/>Actual</b> | <b>2023-24<br/>Adopted</b> | <b>2023-24<br/>Est YE</b> | <b>2024-25<br/>Proposed</b> |
|--|---------------------------|---------------------------|----------------------------|---------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>                  |                           |                           |                            |                           |                             |
| 100-708-50001 Wages                        | 219,269                   | 204,811                   | 284,700                    | 245,000                   | 214,200                     |
| 100-708-50004 Overtime                     | 320                       | 1,756                     | -                          | 1,000                     | -                           |
| 100-708-51005 CIS Insurance                | 50,640                    | 60,432                    | 80,600                     | 85,000                    | 73,200                      |
| 100-708-51006 VEBA                         | 3,018                     | 3,913                     | 5,300                      | 5,000                     | 4,300                       |
| 100-708-51007 PERS                         | 54,358                    | 55,730                    | 82,500                     | 75,000                    | 66,600                      |
| 100-708-51008 Taxes                        | 16,739                    | 15,816                    | 23,000                     | 20,000                    | 17,300                      |
| 100-708-51015 Other Benefits               | 4,127                     | 4,213                     | 4,100                      | 4,000                     | 3,000                       |
| <b>TOTAL PERSONNEL SERVICES</b>            | <b>348,471</b>            | <b>346,671</b>            | <b>480,200</b>             | <b>435,000</b>            | <b>378,600</b>              |
| <b>MATERIALS &amp; SERVICES</b>            |                           |                           |                            |                           |                             |
| 100-708-52001 Operating Supplies           | 41,929                    | 43,286                    | 55,000                     | 53,000                    | 60,000                      |
| 100-708-52002 Personnel Uniforms Equipment | 250                       | 771                       | 1,500                      | 1,500                     | 2,000                       |
| 100-708-52003 Utilities                    | 13,613                    | 14,023                    | 16,000                     | 17,000                    | 18,000                      |
| 100-708-52010 Telephone                    | 1,277                     | 938                       | 2,000                      | 1,500                     | 2,000                       |
| 100-708-52014 Recruiting                   | 916                       | -                         | -                          | -                         | -                           |
| 100-708-52018 Professional Development     | 343                       | 1,409                     | 2,000                      | 3,000                     | 3,000                       |
| 100-708-52019 Professional Services        | 23,488                    | 35,549                    | 25,000                     | 25,000                    | 30,000                      |
| 100-708-52022 Fuel/Oil                     | 10,651                    | 9,478                     | 12,000                     | 11,000                    | 15,000                      |
| 100-708-52023 Facility Maintenance         | 13,469                    | 18,278                    | 15,000                     | 15,000                    | 20,000                      |
| 100-708-52046 Dock Services                | 364                       | 11,897                    | 18,000                     | 15,000                    | 20,000                      |
| 100-708-52047 Marine Board                 | 5,489                     | 80                        | 100                        | 200                       | 3,000                       |
| <b>TOTAL MATERIALS &amp; SERVICES</b>      | <b>111,789</b>            | <b>135,709</b>            | <b>146,600</b>             | <b>142,200</b>            | <b>173,000</b>              |
| <b>TOTAL EXPENDITURES</b>                  | <b>460,260</b>            | <b>482,380</b>            | <b>626,800</b>             | <b>577,200</b>            | <b>551,600</b>              |

**RECREATION**

The purpose of the recreation department is to create sustainable recreation programs within and for the City of St. Helens community. In partnership with the St. Helens School District, the department strives to provide high quality recreational programs, partnerships and services throughout the community that provide fun, educational, accessible, and safe environments for people of all ages and abilities. The recreation department is almost wholly funded by grants and program fees. With the primary focus of youth ages 0 – 18, exploring partnerships with other organizations and stakeholders to expand the offering in the community.

**Goals for FY2025**

- Expand afterschool programing in partnership with the St, Helens School District.
- Continue to strengthen and collaborate with local organizations.
- Expand volunteer program.

**Staffing** – The recreation department has 2 full-time and one part-time staff. Additionally, there are temporary staff that are contracted through a temp agency as grant funds and program support funding are acquired.

| <b>RECREATION</b>                         | <b>2021-22<br/>Actual</b> | <b>2022-23<br/>Actual</b> | <b>2023-24<br/>Adopted</b> | <b>2023-24<br/>Est YE</b> | <b>2024-25<br/>Proposed</b> |
|---|---------------------------|---------------------------|----------------------------|---------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>                 |                           |                           |                            |                           |                             |
| 100-709-50001 Wages                       | 176,039                   | 219,931                   | 230,000                    | 185,000                   | 227,900                     |
| 100-709-51005 CIS Insurance               | 53,437                    | 52,930                    | 54,700                     | 38,000                    | 43,000                      |
| 100-709-51006 VEBA                        | 1,977                     | 2,900                     | 3,500                      | 3,000                     | 3,100                       |
| 100-709-51007 Retirement                  | 35,719                    | 37,339                    | 55,100                     | 54,000                    | 49,300                      |
| 100-709-51008 Taxes                       | 13,384                    | 16,651                    | 18,600                     | 15,000                    | 18,400                      |
| 100-709-51015 Other Benefits              | 2,946                     | 4,389                     | 3,100                      | 3,500                     | 3,000                       |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>283,502</b>            | <b>334,140</b>            | <b>365,000</b>             | <b>298,500</b>            | <b>344,700</b>              |
| <b>MATERIALS &amp; SERVICES</b>           |                           |                           |                            |                           |                             |
| 100-709-52001 Operating Supplies          | 10,218                    | 6,669                     | 7,000                      | 7,000                     | 7,000                       |
| 100-709-52003 Utilities                   | 8,767                     | 9,028                     | 9,000                      | 9,000                     | 9,000                       |
| 100-709-52008 Printing                    | 278                       | 263                       | 500                        | 500                       | 500                         |
| 100-709-52010 Telephone                   | 1,376                     | 1,544                     | 1,800                      | 1,800                     | 1,800                       |
| 100-709-52018 Professional Development    | 548                       | 1,386                     | 2,000                      | 2,000                     | 2,000                       |
| 100-709-52019 Professional Services       | 10,082                    | 13,488                    | 14,800                     | 14,800                    | 14,800                      |
| 100-709-52020 Bank Service Fees           | 5,301                     | 6,454                     | 5,000                      | 5,000                     | 5,000                       |
| 100-709-52022 Fuel                        | 184                       | 307                       | 1,000                      | 1,000                     | 1,000                       |
| 100-709-52023 Facility Maintenance        | 8,619                     | 9,617                     | 13,000                     | 13,000                    | 13,000                      |
| 100-709-52027 IT Charges                  | 25,000                    | -                         | -                          | -                         | -                           |
| 100-709-52097 Enterprise Fleet Management | 5,862                     | 6,396                     | 8,000                      | 8,000                     | 8,000                       |
| <b>TOTAL MATERIALS &amp; SERVICES</b>     | <b>76,234</b>             | <b>55,152</b>             | <b>62,100</b>              | <b>62,100</b>             | <b>62,100</b>               |
| <b>TOTAL EXPENDITURES</b>                 | <b>359,736</b>            | <b>389,292</b>            | <b>427,100</b>             | <b>360,600</b>            | <b>406,800</b>              |

**PLANNING**

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

**Goals for FY2025**

- Receipt and expenditure of a pass-thru community grant.
- Receipt and expenditure of a state technical assistance grant.
- Local legislative and long-range planning tasks.
- Adhere to law and best practices for current planning to help mitigate expenses.

**Staffing** – The planning department consists of the city planner, associate planner/community development program manager, and a shared administrative assistant.

| <b>PLANNING</b>                           | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2023-24</b> | <b>2024-25</b>  |
|---|----------------|----------------|----------------|----------------|-----------------|
|   | <b>Actual</b>  | <b>Actual</b>  | <b>Adopted</b> | <b>Est YE</b>  | <b>Proposed</b> |
| <b>PERSONNEL SERVICES</b>                 |                |                |                |                |                 |
| 100-710-50001 Wages                       | 228,980        | 237,197        | 247,200        | 240,000        | 259,800         |
| 100-710-51005 CIS Insurance               | 33,371         | 31,629         | 31,700         | 31,000         | 33,200          |
| 100-710-51006 VEBA                        | 4,163          | 4,635          | 4,900          | 4,900          | 5,100           |
| 100-710-51007 Retirement                  | 74,788         | 77,213         | 76,900         | 80,000         | 80,800          |
| 100-710-51008 Taxes                       | 17,489         | 18,167         | 19,900         | 19,500         | 21,000          |
| 100-710-51015 Other Benefits              | 542            | 1,868          | 3,400          | 2,000          | 3,600           |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>359,333</b> | <b>370,709</b> | <b>384,000</b> | <b>377,400</b> | <b>403,500</b>  |
| <b>MATERIALS &amp; SERVICES</b>           |                |                |                |                |                 |
| 100-710-52001 Operating Supplies          | 4,085          | 3,320          | 6,000          | 5,000          | 5,000           |
| 100-710-52011 Public Information          | 6,542          | 5,406          | 10,000         | 7,500          | 10,000          |
| 100-710-52013 Memberships                 | 618            | 753            | 1,500          | 1,500          | 1,500           |
| 100-710-52015 Intergovernmental Services  | -              | -              | -              | -              | -               |
| 100-710-52018 Professional Development    | 1,078          | 2,293          | 4,000          | 3,000          | 4,000           |
| 100-710-52019 Professional Services       | 4,703          | 13,424         | 2,000          | 2,000          | 3,000           |
| 100-710-52022 Fuel                        | 222            | 251            | 500            | 500            | 500             |
| 100-710-52027 IT Charges                  | 13,000         | -              | -              | -              | -               |
| 100-710-52028 Projects & Programs         | 25,000         | -              | -              | -              | 45,000          |
| 100-710-52030 CLG Expenses                | 728            | -              | 15,000         | 15,000         | 15,000          |
| 100-710-52087 Commission Stipend          | 2,130          | 2,220          | 2,500          | 2,500          | 2,500           |
| 100-710-52097 Enterprise Fleet Management | 4,970          | 5,393          | 7,000          | 7,000          | 7,000           |
| <b>TOTAL MATERIALS &amp; SERVICES</b>     | <b>63,077</b>  | <b>33,060</b>  | <b>48,500</b>  | <b>44,000</b>  | <b>93,500</b>   |
| <b>TOTAL EXPENDITURES</b>                 | <b>422,410</b> | <b>403,769</b> | <b>432,500</b> | <b>421,400</b> | <b>497,000</b>  |

**BUILDING**

The Building Department ensures that all buildings within the city are safe for the occupants. The department is responsible for the enforcement of State and City Codes related to new construction, alterations, and repairs. It provides structural, mechanical, plumbing, fire and grading work permits 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.

**Goals for FY2025**

- Review city policies and programs to promote economic development.
- Update building division website to promote electronic permitting and plan review services.

**Staffing** – The building department has one building official, one permits specialist and one shared administrative assistant.

| <b>BUILDING</b>                          | <b>2021-22<br/>Actual</b> | <b>2022-23<br/>Actual</b> | <b>2023-24<br/>Adopted</b> | <b>2023-24<br/>Est YE</b> | <b>2024-25<br/>Proposed</b> |
|--|---------------------------|---------------------------|----------------------------|---------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>                |                           |                           |                            |                           |                             |
| 100-711-50001 Wages                      | 264,644                   | 284,262                   | 296,500                    | 205,000                   | 214,100                     |
| 100-711-51005 CIS Insurance              | 81,374                    | 76,532                    | 83,200                     | 56,000                    | 65,800                      |
| 100-711-51006 VEBA                       | 4,493                     | 5,240                     | 5,900                      | 4,300                     | 4,300                       |
| 100-711-51007 Retirement                 | 77,052                    | 81,947                    | 92,200                     | 64,000                    | 66,600                      |
| 100-711-51008 Taxes                      | 20,094                    | 21,558                    | 23,900                     | 17,000                    | 17,300                      |
| 100-711-51015 Other Benefits             | 1,517                     | 2,095                     | 4,200                      | 2,500                     | 3,000                       |
| <b>TOTAL PERSONNEL SERVICES</b>          | <b>449,174</b>            | <b>471,634</b>            | <b>505,900</b>             | <b>348,800</b>            | <b>371,100</b>              |
| <b>MATERIALS &amp; SERVICES</b>          |                           |                           |                            |                           |                             |
| 100-711-52001 Operating Supplies         | 2,701                     | 3,672                     | 4,000                      | 4,000                     | 4,000                       |
| 100-711-52010 Telephone                  | 4,239                     | -                         | 2,500                      | 1,200                     | 1,200                       |
| 100-711-52015 Intergovernmental Services | 8,722                     | 8,909                     | 9,000                      | 9,000                     | 9,000                       |
| 100-711-52018 Professional Development   | 290                       | 1,105                     | 3,000                      | 3,000                     | 3,000                       |
| 100-711-52019 Professional Services      | 4,037                     | 1,512                     | 8,000                      | 8,000                     | 8,000                       |
| 100-711-52020 Bank Service Fees          | 16,181                    | 10,057                    | 16,000                     | 10,000                    | 12,000                      |
| 100-711-52022 Fuel                       | 1,414                     | 1,488                     | 1,400                      | 1,400                     | 1,400                       |
| 100-711-52027 IT Charges                 | 13,500                    | -                         | -                          | -                         | -                           |
| 100-711-52097 Enterprise Fleet Managemer | 6,098                     | 6,271                     | 6,500                      | 6,500                     | 6,500                       |
| <b>TOTAL MATERIALS &amp; SERVICES</b>    | <b>57,181</b>             | <b>33,014</b>             | <b>50,400</b>              | <b>43,100</b>             | <b>45,100</b>               |
| <b>TOTAL EXPENDITURES</b>                | <b>506,355</b>            | <b>504,648</b>            | <b>556,300</b>             | <b>391,900</b>            | <b>416,200</b>              |

**INFORMATION TECHNOLOGY**

The IT Department is managed by the Public Works Director and is responsible for the maintenance and replacement of the IT infrastructure for all city departments.

**Staffing** – The IT department has one full-time information services technician. After-hours support and security monitoring is provided by contract with More Power

| <b>INFORMATION TECHNOLOGY</b>          | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2023-24</b> | <b>2024-25</b>  |
|--|----------------|----------------|----------------|----------------|-----------------|
|  | <b>Actual</b>  | <b>Actual</b>  | <b>Adopted</b> | <b>Est YE</b>  | <b>Proposed</b> |
| <b>PERSONNEL SERVICES</b>              |                |                |                |                |                 |
| 100-712-50001 Regular Wages            | -              | 170,021        | 180,200        | 172,000        | 96,900          |
| 100-712-51005 CIS Insurance            | -              | 55,080         | 61,900         | 58,000         | 32,300          |
| 100-712-51006 VEBA                     | -              | 3,299          | 3,600          | 3,500          | 2,000           |
| 100-712-51007 Retirement               | -              | 51,032         | 56,000         | 55,000         | 30,200          |
| 100-712-51008 Taxes                    | -              | 12,893         | 14,500         | 14,000         | 7,800           |
| 100-712-51015 Other Benefits           | -              | 188            | 2,300          | 2,200          | 1,300           |
| <b>TOTAL PERSONNEL SERVICES</b>        | <b>-</b>       | <b>292,513</b> | <b>318,500</b> | <b>304,700</b> | <b>170,500</b>  |
| <b>MATERIALS &amp; SERVICES</b>        |                |                |                |                |                 |
| 100-712-52001 Operating Supplies       | -              | 14,793         | 12,000         | 10,000         | 10,000          |
| 100-712-52003 Utilities                | -              | 78,696         | 80,000         | 76,000         | 80,000          |
| 100-712-52006 Computer Maintenance     | -              | 146,937        | 120,000        | 100,000        | 100,000         |
| 100-712-52010 Telephone                | -              | 26,823         | 35,000         | 35,000         | 35,000          |
| 100-712-52016 Insurance - General      | -              | 19,635         | 25,000         | 27,500         | 30,000          |
| 100-712-52018 Professional Development | -              | 895            | 7,000          | 7,000          | 10,000          |
| 100-712-52019 Professional Services    | -              | 100,304        | 165,000        | 165,000        | 165,000         |
| 100-712-57500 Computer Equipment       | -              | 353            | 41,000         | 30,000         | 30,000          |
| <b>TOTAL MATERIALS &amp; SERVICES</b>  | <b>-</b>       | <b>388,436</b> | <b>485,000</b> | <b>450,500</b> | <b>460,000</b>  |
| <b>TOTAL EXPENDITURES</b>              | <b>-</b>       | <b>680,949</b> | <b>803,500</b> | <b>755,200</b> | <b>630,500</b>  |

**GENERAL SERVICES**

General Services are for the accounting of materials and services that are “pooled” because they are not directly charged or utilized by a specific department. These are primarily shared General Fund expenses that can consist of utilities, telephone services, general office supplies, insurance, and facilities maintenance. Also included are capital outlay, contingency and any unappropriated fund balance

| <b>GENERAL SERVICES DEPT.</b>           | <b>2021-22<br/>Actual</b> | <b>2022-23<br/>Actual</b> | <b>2023-24<br/>Adopted</b> | <b>2023-24<br/>Est YE</b> | <b>2024-25<br/>Proposed</b> |
|---|---------------------------|---------------------------|----------------------------|---------------------------|-----------------------------|
| <b>PERSONNEL SERVICES</b>               |                           |                           |                            |                           |                             |
| 100-715-51006 VEBA                      | 55,024                    | -                         | -                          |                           |                             |
| <b>TOTAL PERSONNEL SERVICES</b>         | <b>55,024</b>             | <b>-</b>                  | <b>-</b>                   |                           |                             |
| <b>MATERIALS &amp; SERVICES</b>         |                           |                           |                            |                           |                             |
| 100-715-52001 Operating Supplies        | 16,935                    | 26,329                    | 28,000                     | 28,000                    | 24,000                      |
| 100-715-52003 Utilities                 | 13,827                    | 13,793                    | 17,000                     | 15,000                    | 18,000                      |
| 100-715-52009 Postage                   | -                         | -                         | -                          | -                         | 5,000                       |
| 100-715-52016 Insurance - General       | 106,400                   | 123,143                   | 138,900                    | 142,000                   | 157,000                     |
| 100-715-52018 Professional Development  | -                         | -                         | -                          | -                         | -                           |
| 100-715-52019 Professional Services     | 2,549                     | 7,999                     | 55,500                     | 55,000                    | 60,000                      |
| 100-715-52022 Fuel/Oil                  | 547                       | 1,206                     | 1,000                      | 1,000                     | 1,500                       |
| 100-715-52023 Facility Maintenance      | 39,428                    | 54,439                    | 50,000                     | 100,000                   | 50,000                      |
| 100-715-52049 Litigation Settlement     | 57,662                    | -                         | -                          | -                         | -                           |
| 100-715-52093 Police Incentive Program  | 38,655                    | -                         | -                          | -                         | -                           |
| 100-715-52097 Enterprise Fleet Mgmt     | 1,955                     | 36                        | -                          | 200                       | 1,000                       |
| <b>TOTAL MATERIALS &amp; SERVICES</b>   | <b>277,958</b>            | <b>226,945</b>            | <b>290,400</b>             | <b>341,200</b>            | <b>316,500</b>              |
| <b>CONTINGENCY</b>                      |                           |                           |                            |                           |                             |
| 100-715-58001 Contingency               | -                         | -                         | 887,900                    | -                         | 1,000,000                   |
| <b>UNAPPROPRIATED FUND BALANCE</b>      |                           |                           |                            |                           |                             |
| 100-715-59001 Unapp Ending Fund Balance | 1,545,931                 | 1,246,309                 | 1,000,000                  | 1,624,045                 | 1,030,895                   |
| <b>TOTAL EXPENDITURES</b>               | <b>1,878,913</b>          | <b>1,473,254</b>          | <b>2,178,300</b>           | <b>1,965,245</b>          | <b>2,347,395</b>            |

## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are used for the accounting of revenue sources that are used for a specific purpose. The City of St. Helens has the following Special Revenue Funds:

### **Tourism Fund**

Collects Lodging Taxes which are used to provide community and tourism activities. This fund is dedicated to the management of tourism related programs, such as Halloweentown.

### **Community Development Fund**

The Community Development Fund accounts for economic and community development programs. There are 4 departments within the Community Development Fund, each having their own dedicated revenues and expenses. The departments are:

- **Economic Development** - This department is used for multiple economic development efforts which include Urban Renewal, economic development grants, and Community Development Block Grant.
- **Industrial Business Park** - This department is dedicated for expenses pertaining to the city's industrial park located on the old Boise mill site property.
- **Riverfront** - This department is dedicated to the St. Helens Urban Renewal projects of the waterfront development.
- **Forestry** - This department is to account for the forestry management and logging operations on dedicated city-owned property.

### **Community Enhancement Fund**

The Community Enhancement Fund accounts for specific-use donations, grants and revenues for specific departments and programs that that the city operates.

### **Street Fund**

This fund supports the city's street operations. The fund accounts for the receipt and use of State allocated gas taxes for operations and maintenance of the streets. The city maintains more than 50 miles of paved and unpaved streets, sidewalks, and storm gutters as well as the maintenance of the city's traffic control and safety devices, such as signage and striping.

**TOURISM FUND**

| TOURISM FUND                          |                            | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Adopted | 2023-24<br>Est YE | 2024-25<br>Proposed |
|---------------------------------------|----------------------------|-------------------|-------------------|--------------------|-------------------|---------------------|
| <b>RESOURCES</b>                      |                            |                   |                   |                    |                   |                     |
| <b>TAXES</b>                          |                            |                   |                   |                    |                   |                     |
| 201-000-32002                         | Transient Room Fees        | 150,949           | 154,558           | 170,000            | 160,000           | 165,000             |
| <b>MISCELLANEOUS REVENUE</b>          |                            |                   |                   |                    |                   |                     |
| 201-000-37001                         | Interest                   | -                 | -                 | -                  | 3,000             | 3,000               |
| 201-000-37005                         | Miscellaneous              | 33,705            | 4,027             | 80,000             | 500               | 1,000               |
| 201-000-37015                         | Event Revenues             | 820,000           | 210,151           | 100,000            | 150,000           | 150,000             |
| <b>TOTAL MISCELLANEOUS REVENUE</b>    |                            | <b>853,705</b>    | <b>214,178</b>    | <b>180,000</b>     | <b>153,500</b>    | <b>154,000</b>      |
| <b>FUND BALANCE AVAILABLE</b>         |                            |                   |                   |                    |                   |                     |
| 201-000-39001                         | Fund Balance Available     | -                 | 253,219           | 149,900            | 98,181            | 55,681              |
| <b>TOTAL RESOURCES</b>                |                            | <b>1,004,654</b>  | <b>621,955</b>    | <b>499,900</b>     | <b>411,681</b>    | <b>374,681</b>      |
| <b>EXPENSES</b>                       |                            |                   |                   |                    |                   |                     |
| <b>MATERIALS &amp; SERVICES</b>       |                            |                   |                   |                    |                   |                     |
| 201-000-52003                         | Utilities                  | 12,000            | 6,688             | -                  | -                 | -                   |
| 201-000-52130                         | Building Lease & Utilities | -                 | -                 | 80,000             | 83,000            | 90,000              |
| 201-000-52019                         | Professional Services      | 120,000           | 175,683           | 120,000            | 143,000           | 140,000             |
| 201-000-52028                         | Projects & Programs        | 619,435           | 341,403           | 45,000             | 30,000            | 40,000              |
| 201-000-52025                         | GFSS                       | -                 | -                 | 100,000            | 100,000           | 100,000             |
| <b>TOTAL MATERIALS &amp; SERVICES</b> |                            | <b>751,435</b>    | <b>523,774</b>    | <b>345,000</b>     | <b>356,000</b>    | <b>370,000</b>      |
| <b>CONTINGENCY</b>                    |                            |                   |                   |                    |                   |                     |
| 201-000-58001                         | Contingency                | -                 | -                 | 154,900            | -                 | 4,681               |
| <b>Ending Fund Balance</b>            |                            | 253,219           | 98,181            | -                  | 55,681            | -                   |
| <b>TOTAL EXPENSES</b>                 |                            | <b>1,004,654</b>  | <b>621,955</b>    | <b>499,900</b>     | <b>411,681</b>    | <b>374,681</b>      |

**COMMUNITY DEVELOPMENT FUND**

| COMMUNITY DEVELOPMENT FUND            |                          | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Adopted | 2023-24<br>Est YE | 2024-25<br>Proposed |
|---------------------------------------|--------------------------|-------------------|-------------------|--------------------|-------------------|---------------------|
| <b>RESOURCES</b>                      |                          |                   |                   |                    |                   |                     |
| <b>MISC REVENUE</b>                   |                          |                   |                   |                    |                   |                     |
| 202-000-37001                         | Interest                 | -                 | 47,508            | -                  | 100,000           | 75,000              |
| 202-723-37004                         | Loan Proceeds            | -                 | 4,904,932         | 14,155,770         | 3,242,143         | 6,399,800           |
| 202-723-37004                         | Miscellaneous            | -                 | -                 | -                  | -                 | 200,000             |
| 202-721-37026                         | Property Taxes           | 181,151           | 107,643           | 111,000            | -                 | -                   |
| 202-722-37027                         | Industrial Business Park | 493,060           | 350,613           | 457,000            | 900,000           | 157,000             |
| 202-000-37006                         | Sale of Surplus Property | -                 | -                 | -                  | -                 | 1,000,000           |
| 202-724-37030                         | Timber                   | 2,129,171         | 1,398,722         | -                  | 1,189,000         | 1,000,000           |
| <b>TOTAL MISC REVENUE</b>             |                          | <b>2,803,382</b>  | <b>6,809,418</b>  | <b>14,723,770</b>  | <b>5,431,143</b>  | <b>8,831,800</b>    |
| <b>GRANTS</b>                         |                          |                   |                   |                    |                   |                     |
| 202-000-33005                         | Grants                   | -                 | -                 | -                  | 150,000           | 2,314,000           |
| 202-276-33005                         | HMP Central Waterfront   | -                 | -                 | 740,000            | -                 | -                   |
| 202-723-33005                         | OPRD Riverwalk (2)       | -                 | -                 | 1,164,000          | -                 | 1,164,000           |
| 202-721-33005                         | ARPA                     | 74,939            | 315,406           | 470,000            | 742,699           | -                   |
| 202-000-33015                         | CDBG                     | 1,379,387         | -                 | -                  | -                 | -                   |
| <b>TOTAL GRANTS</b>                   |                          | <b>1,454,326</b>  | <b>315,406</b>    | <b>2,374,000</b>   | <b>892,699</b>    | <b>3,478,000</b>    |
| <b>FUND BALANCE AVAILABLE</b>         |                          |                   |                   |                    |                   |                     |
| 202-000-39001                         | Fund Balance Available   | 813,149           | 1,241,576         | 2,618,400          | 2,805,797         | 2,603,639           |
| <b>TOTAL RESOURCES</b>                |                          | <b>5,070,857</b>  | <b>8,366,400</b>  | <b>19,716,170</b>  | <b>9,129,639</b>  | <b>14,913,439</b>   |
| <b>EXPENSES</b>                       |                          |                   |                   |                    |                   |                     |
| <b>MATERIALS &amp; SERVICES</b>       |                          |                   |                   |                    |                   |                     |
| Dept 721                              | Economic Planning        | 1,872,733         | 379,424           | 328,000            | 320,000           | 295,000             |
| Dept 722                              | Industrial Business Park | 72,320            | 49,279            | 317,500            | 318,000           | 2,634,100           |
| Dept 723                              | Riverfront               | 1,395,326         | 563,226           | 114,300            | 124,300           | 18,100              |
| Dept 724                              | Forestry                 | 140,535           | 136,248           | 120,000            | 130,500           | 130,500             |
| Dept 726                              | Central Waterfront       | 140,237           | 362,670           | 900,000            | 500,000           | 500,000             |
| <b>TOTAL MATERIALS &amp; SERVICES</b> |                          | <b>3,621,151</b>  | <b>1,490,847</b>  | <b>1,779,800</b>   | <b>1,392,800</b>  | <b>3,577,700</b>    |
| <b>CAPITAL OUTLAY</b>                 |                          |                   |                   |                    |                   |                     |
| Dept 723                              | Riverfront               | -                 | 3,539,236         | 15,205,500         | 5,000,000         | 9,635,600           |
| <b>DEBT SERVICE</b>                   |                          |                   |                   |                    |                   |                     |
| Dept 722                              | Boise Property Note      | 150,000           | 162,500           | 150,000            | 75,000            | -                   |
| Dept 723                              | Veneer Property Note     | 58,130            | 58,020            | 58,200             | 58,200            | 57,920              |
| <b>TOTAL DEBT SERVICE</b>             |                          | <b>208,130</b>    | <b>220,520</b>    | <b>208,200</b>     | <b>133,200</b>    | <b>57,920</b>       |
| <b>TRANSFER</b>                       |                          |                   |                   |                    |                   |                     |
| 202-000-57001                         | Transfers                | -                 | 310,000           | -                  | -                 | 500,000             |
| <b>CONTINGENCY</b>                    |                          |                   |                   |                    |                   |                     |
| 202-000-58001                         | Contingency              | -                 | -                 | 2,522,670          | -                 | 1,142,219           |
| <b>ENDING FUND BALANCE</b>            |                          | 1,241,576         | 2,805,797         | -                  | 2,603,639         | -                   |
| <b>TOTAL EXPENSES</b>                 |                          | <b>5,070,857</b>  | <b>8,366,400</b>  | <b>19,716,170</b>  | <b>9,129,639</b>  | <b>14,913,439</b>   |

**COMMUNITY DEVELOPMENT FUND**  
**BE DEPARTMENT**

| COMMUNITY DEVELOPMENT FUND                        |                                 | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Adopted | 2023-24<br>Est YE | 2024-25<br>Proposed |
|---|---------------------------------|-------------------|-------------------|--------------------|-------------------|---------------------|
| <b><u>DEPT 721 - ECONOMIC PLANNING</u></b>        |                                 |                   |                   |                    |                   |                     |
| <b>MATERIALS &amp; SERVICES</b>                   |                                 |                   |                   |                    |                   |                     |
| 202-721-52011                                     | Public Engagement               | -                 | 8,306             | 5,000              | 5,000             | 8,000               |
| 202-721-52019                                     | Professional Services           | 103,857           | 116,721           | 75,000             | 75,000            | 75,000              |
| 202-721-52025                                     | GFSS Charge                     | 63,000            | 70,000            | 70,000             | 70,000            | 70,000              |
| 202-721-52040                                     | Communications                  | -                 | -                 | 14,000             | 5,000             | 10,000              |
| 202-721-52050                                     | Community Wide Assessment       | 116               | -                 | -                  | -                 | -                   |
| 202-721-52051                                     | Urban Renewal                   | 2,457             | 3,732             | 5,000              | 6,000             | 8,000               |
| 202-721-52053                                     | Property Taxes                  | 89,597            | 107,800           | 111,000            | 111,000           | 112,000             |
| 202-721-52054                                     | Offshore Lease                  | 21,366            | 11,147            | 12,000             | 12,000            | 12,000              |
| 202-721-52096                                     | CDBG Grant Expenses             | 1,560,756         | 288               | -                  | -                 | -                   |
| 202-721-52101                                     | ARPA Expense                    | -                 | 26,227            | -                  | -                 | -                   |
| 202-721-52103                                     | Main Street                     | 31,584            | 35,203            | 36,000             | 36,000            | -                   |
| <b>TOTAL MATERIALS &amp; SERVICES</b>             |                                 | <b>1,872,733</b>  | <b>379,424</b>    | <b>328,000</b>     | <b>320,000</b>    | <b>295,000</b>      |
| <b>DEBT SERVICE</b>                               |                                 |                   |                   |                    |                   |                     |
| 202-721-55001                                     | Debt Principal - Interfund loan | -                 | 300,000           | -                  | -                 | -                   |
| 202-721-55002                                     | Debt Interest - Interfund Loan  | -                 | 10,000            | -                  | -                 | -                   |
| <b>TOTAL DEBT SERVICE</b>                         |                                 | <b>-</b>          | <b>310,000</b>    | <b>-</b>           | <b>-</b>          | <b>-</b>            |
| <b>TOTAL EXPENSES</b>                             |                                 | <b>1,872,733</b>  | <b>689,424</b>    | <b>328,000</b>     | <b>320,000</b>    | <b>295,000</b>      |
| <b><u>DEPT 722 - INDUSTRIAL BUSINESS PARK</u></b> |                                 |                   |                   |                    |                   |                     |
| <b>MATERIALS &amp; SERVICES</b>                   |                                 |                   |                   |                    |                   |                     |
| 202-722-52003                                     | Utilities                       | 939               | 1,043             | 2,000              | 2,000             | 2,000               |
| 202-722-52019                                     | Professional Services           | 71,381            | 48,236            | 315,500            | 315,500           | 2,614,000           |
| 202-722-52023                                     | Facility Maintenance            | -                 | -                 | -                  | 500               | -                   |
| 202-722-52025                                     | GFSS Charge                     | -                 | -                 | -                  | -                 | 18,100              |
| <b>TOTAL MATERIALS &amp; SERVICES</b>             |                                 | <b>72,320</b>     | <b>49,279</b>     | <b>317,500</b>     | <b>318,000</b>    | <b>2,634,100</b>    |
| <b>DEBT SERVICE</b>                               |                                 |                   |                   |                    |                   |                     |
| 202-722-55001                                     | Principal                       | 150,000           | 162,500           | 150,000            | 150,000           | 150,000             |
| <b>TOTAL DEBT SERVICE</b>                         |                                 | <b>150,000</b>    | <b>162,500</b>    | <b>150,000</b>     | <b>150,000</b>    | <b>150,000</b>      |
| <b>TOTAL EXPENSES</b>                             |                                 | <b>222,320</b>    | <b>211,779</b>    | <b>467,500</b>     | <b>468,000</b>    | <b>2,784,100</b>    |

**COMMUNITY DEVELOPMENT FUND**  
**BY DEPARTMENT**

| COMMUNITY DEVELOPMENT FUND                  |   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Adopted | 2023-24<br>Est YE | 2024-25<br>Proposed |
|---|---|-------------------|-------------------|--------------------|-------------------|---------------------|
| <b><u>DEPT 723 - RIVERFRONT</u></b>         |   |                   |                   |                    |                   |                     |
| <b>MATERIALS &amp; SERVICES</b>             |   |                   |                   |                    |                   |                     |
| 202-723-52019                               | Professional Services                     | 999,534           | 369,120           | -                  | 10,000            | -                   |
| 202-723-52023                               | Facility Maintenance                      | -                 | -                 | -                  | -                 | -                   |
| 202-723-52024                               | Offshore Lease                            | -                 | -                 | -                  | -                 | -                   |
| 202-723-52025                               | GFSS Charge                               | -                 | -                 | -                  | -                 | 18,100              |
| 202-723-52055                               | Riverwalk Project                         | 395,792           | 194,106           | 114,300            | 114,300           | -                   |
| <b>TOTAL MATERIALS &amp; SERVICES</b>       |   | <b>1,395,326</b>  | <b>563,226</b>    | <b>114,300</b>     | <b>124,300</b>    | <b>18,100</b>       |
| <b>CAPITAL OUTLAY</b>                       |   |                   |                   |                    |                   |                     |
| 202-723-53102                               | URA Waterfront Improvements               | -                 | 3,539,236         | 11,569,900         | 5,000,000         | 6,000,000           |
| 202-723-53103                               | Riverwalk Construction(Columbia View Park | -                 | -                 | 3,635,600          | -                 | 3,635,600           |
| <b>TOTAL CAPITAL OUTLAY</b>                 |   | <b>-</b>          | <b>3,539,236</b>  | <b>15,205,500</b>  | <b>5,000,000</b>  | <b>9,635,600</b>    |
| <b>DEBT SERVICE</b>                         |   |                   |                   |                    |                   |                     |
| 202-723-55001                               | Principal                                 | 48,130            | 47,280            | 48,800             | 48,800            | 50,060              |
| 202-723-55002                               | Interest                                  | 10,000            | 10,740            | 9,400              | 9,400             | 7,860               |
| <b>TOTAL DEBT SERVICE</b>                   |   | <b>58,130</b>     | <b>58,020</b>     | <b>58,200</b>      | <b>58,200</b>     | <b>57,920</b>       |
| <b>TOTAL EXPENSES</b>                       |   | <b>1,453,456</b>  | <b>4,160,482</b>  | <b>15,378,000</b>  | <b>5,182,500</b>  | <b>9,711,620</b>    |
| <b><u>DEPT 724 - FORESTRY</u></b>           |   |                   |                   |                    |                   |                     |
| <b>MATERIALS &amp; SERVICES</b>             |   |                   |                   |                    |                   |                     |
| 202-724-52001                               | Operating Supplies                        | 298               | 574               | 2,500              | 500               | 500                 |
| 202-724-52019                               | Professional Services                     | 140,237           | 135,674           | 117,500            | 130,000           | 130,000             |
| <b>TOTAL MATERIALS &amp; SERVICES</b>       |   | <b>140,535</b>    | <b>136,248</b>    | <b>120,000</b>     | <b>130,500</b>    | <b>130,500</b>      |
| <b>TOTAL EXPENSES</b>                       |   | <b>140,535</b>    | <b>136,248</b>    | <b>120,000</b>     | <b>130,500</b>    | <b>130,500</b>      |
| <b><u>DEPT 726 - CENTRAL WATERFRONT</u></b> |   |                   |                   |                    |                   |                     |
| <b>MATERIALS &amp; SERVICES</b>             |   |                   |                   |                    |                   |                     |
| 202-726-52019                               | Professional Services                     | 140,237           | 362,670           | 900,000            | 500,000           | 500,000             |
| <b>TOTAL EXPENSES</b>                       |   | <b>140,237</b>    | <b>362,670</b>    | <b>900,000</b>     | <b>500,000</b>    | <b>500,000</b>      |

**COMMUNITY ENHANCEMENT FUND**

| COMMUNITY ENHANCEMENT FUND             |                                | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Adopted | 2023-24<br>Est YE | 2024-25<br>Proposed |
|--|--------------------------------|-------------------|-------------------|--------------------|-------------------|---------------------|
| <b>RESOURCES</b>                       |                                |                   |                   |                    |                   |                     |
| <b>INTERGOVERNMENTAL REVENUE</b>       |                                |                   |                   |                    |                   |                     |
| 203-705-33005                          | Grants-Police                  | -                 | -                 | -                  | 350,000           | -                   |
| 203-706-33005                          | Grants Library                 | 12,223            | -                 | -                  | 300,000           | 700,000             |
| 203-706-33014                          | Grants - STEM                  | -                 | -                 | -                  | -                 | 1,000               |
| 209-717-33005                          | Grants                         | 36,947            | 4,186             | -                  | 20,722            | -                   |
| 203-708-33005                          | Grants - Parks                 | 9,100             | -                 | -                  | -                 | -                   |
| 203-708-33005                          | Grants - Veterans Memorial     | 58,270            | 74,027            | -                  | 6,878             | -                   |
| 203-701-33005                          | Grants - Administration        | -                 | -                 | 100,000            | -                 | -                   |
| 203-709-33005                          | Grants - Recreation Programs   | 4,417             | 199,285           | 216,600            | 91,000            | 125,600             |
| 203-705-37004                          | Miscellaneous - Opioids Distr. | -                 | -                 | 60,000             | 40,000            | -                   |
| 203-706-33012                          | Grants - LSTA                  | -                 | -                 | 50,000             | 2,250             | 375,000             |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> |                                | <b>62,687</b>     | <b>277,498</b>    | <b>426,600</b>     | <b>810,850</b>    | <b>1,201,600</b>    |
| <b>LICENSES, PERMITS, FEES</b>         |                                |                   |                   |                    |                   |                     |
| 203-711-35020                          | Building Technology Fee        | 15,743            | 33,678            | 20,000             | 14,000            | 20,000              |
| 203-709-35014                          | Recreation Contract            | -                 | -                 | 400,000            | 40,000            | 25,700              |
| <b>TOTAL LICENSES, PERMITS, FEES</b>   |                                | <b>15,743</b>     | <b>33,678</b>     | <b>420,000</b>     | <b>54,000</b>     | <b>45,700</b>       |
| <b>MISC REVENUE</b>                    |                                |                   |                   |                    |                   |                     |
| 203-701-37004                          | Miscellaneous                  | 20,000            | 100,000           | -                  | 100,000           | -                   |
| 203-705-37004                          | Miscellaneous - Opioids Distr. | 3,342             | -                 | -                  | -                 | -                   |
| 203-706-37004                          | Miscellaneous - donations      | -                 | -                 | -                  | 2,000             | -                   |
| 203-706-37014                          | Donations                      | 11,544            | 505               | -                  | -                 | -                   |
| 203-706-37017                          | Donations - Ukulele Club       | 485               | -                 | -                  | -                 | -                   |
| 203-709-37004                          | Miscellaneous                  | 500               | -                 | -                  | -                 | -                   |
| 203-716-37004                          | Miscellaneous                  | 70                | 50                | -                  | -                 | -                   |
| 203-000-37001                          | Interest                       | -                 | 10,660            | -                  | 8,000             | 4,000               |
| <b>TOTAL MISC REVENUE</b>              |                                | <b>35,941</b>     | <b>111,215</b>    | <b>-</b>           | <b>110,000</b>    | <b>4,000</b>        |
| <b>FUND BALANCE AVAILABLE</b>          |                                |                   |                   |                    |                   |                     |
| 203-701-39001                          | Administration                 | 31,860            | 11,860            | -                  | -                 | -                   |
| 203-705-39001                          | Police                         | (19,453)          | -                 | 34,000             | (32,000)          | 8,000               |
| 203-706-39001                          | Library                        | 6,235             | 19,567            | 153,570            | (27,453)          | (19,453)            |
| 203-708-39001                          | Parks                          | 30,480            | 38,493            | 38,490             | 111,901           | 83,716              |
| 203-709-39001                          | Recreation                     | 136,967           | 64,035            | 81,520             | 193,276           | 156,176             |
| 203-711-39001                          | Building                       | 30,507            | 45,350            | 63,350             | 67,906            | 78,406              |
| 203-716-39001                          | ACC                            | (150)             | -                 | -                  | 50                | 50                  |
| 203-717-39001                          | Transitional Housing           | 6,680             | 9,357             | 3,340              | 7,252             | 7,252               |
| <b>TOTAL FUND BALANCE AVAILABLE</b>    |                                | <b>223,126</b>    | <b>188,662</b>    | <b>374,270</b>     | <b>320,932</b>    | <b>181,247</b>      |
| <b>TOTAL RESOURCES</b>                 |                                | <b>337,497</b>    | <b>611,053</b>    | <b>1,220,870</b>   | <b>1,295,782</b>  | <b>1,432,547</b>    |
| <b>EXPENSES</b>                        |                                |                   |                   |                    |                   |                     |
| <b>PERSONNEL SERVICES</b>              |                                |                   |                   |                    |                   |                     |
| Dept 709 - Rec                         | Personnel Services             | -                 | -                 | 37,100             | -                 | -                   |
| <b>MATERIALS &amp; SERVICES</b>        |                                |                   |                   |                    |                   |                     |
| Dept 701 - Admin                       | Materials & Services Total     | 20,000            | 8,045             | 100,000            | 100,000           | -                   |
| Dept 705 - Police                      | Materials & Services Total     | -                 | 32,000            | 94,000             | 350,000           | -                   |
| Dept 706 - Library                     | Materials & Services Total     | 10,920            | 162,000           | 73,570             | 4,250             | 41,500              |
| Dept 708 - Parks                       | Materials & Services Total     | 1,087             | 619               | 38,490             | 35,063            | -                   |
| Dept 709 - Rec                         | Materials & Services Total     | 49,798            | 70,044            | 661,020            | 301,000           | 381,318             |
| Dept 711 - Building                    | Materials & Services Total     | 900               | 11,122            | 83,350             | 3,500             | 4,000               |
| Dept 717 - Housing                     | Materials & Services Total     | 34,270            | 6,291             | 3,340              | 20,722            | -                   |
| <b>TOTAL MATERIALS &amp; SERVICES</b>  |                                | <b>116,975</b>    | <b>290,121</b>    | <b>1,053,770</b>   | <b>814,535</b>    | <b>426,818</b>      |
| <b>CAPITAL OUTLAY</b>                  |                                |                   |                   |                    |                   |                     |
| Dept 706 - Library                     |                                | -                 | -                 | 130,000            | 300,000           | 700,000             |
| <b>TRANSFERS</b>                       |                                |                   |                   |                    |                   |                     |
| 203-000-54001                          | Transfers                      | 31,860            | -                 | -                  | -                 | -                   |
| <b>Ending Fund Balance</b>             |                                | <b>188,662</b>    | <b>320,932</b>    | <b>-</b>           | <b>181,247</b>    | <b>305,729</b>      |
| <b>TOTAL EXPENSES</b>                  |                                | <b>337,497</b>    | <b>611,053</b>    | <b>1,220,870</b>   | <b>1,295,782</b>  | <b>1,432,547</b>    |

**COMMUNITY ENHANCEMENT FUND**  
**BY DEPARTMENT**

| COMMUNITY ENHANCEMENT FUND            |                               | 2021-22       | 2022-23        | 2023-24        | 2023-24        | 2024-25        |
|---------------------------------------|-------------------------------|---------------|----------------|----------------|----------------|----------------|
|                                       |                               | Actual        | Actual         | Adopted        | Est YE         | Proposed       |
| <b>ADMINISTRATION DEPARTMENT</b>      |                               |               |                |                |                |                |
| <b>MATERIALS &amp; SERVICES</b>       |                               |               |                |                |                |                |
| 203-701-52028                         | Projects & Programs           | 20,000        | 8,045          | 100,000        | 100,000        | -              |
| <b>TOTAL EXPENSES</b>                 |                               | <b>20,000</b> | <b>8,045</b>   | <b>100,000</b> | <b>100,000</b> | <b>-</b>       |
| <b>POLICE DEPARTMENT</b>              |                               |               |                |                |                |                |
| <b>MATERIALS &amp; SERVICES</b>       |                               |               |                |                |                |                |
| 203-705-52028                         | Projects & Programs           | -             | 32,000         | 94,000         | 350,000        | -              |
| <b>TOTAL EXPENSES</b>                 |                               | <b>-</b>      | <b>32,000</b>  | <b>94,000</b>  | <b>350,000</b> | <b>-</b>       |
| <b>LIBRARY DEPARTMENT</b>             |                               |               |                |                |                |                |
| <b>MATERIALS &amp; SERVICES</b>       |                               |               |                |                |                |                |
| 203-706-52028                         | Projects & Programs           | 786           | 162,000        | 23,570         | -              | 1,000          |
| 203-706-52077                         | Ready to Read                 | 1,026         | -              | -              | 2,250          | 2,500          |
| 203-706-52078                         | Donation Expense              | 4,335         | -              | -              | 2,000          | 2,000          |
| 203-706-52090                         | LSTA Grant Exp                | -             | -              | 50,000         | -              | 35,000         |
| 203-706-52092                         | Ukulele Exp                   | 541           | -              | -              | -              | -              |
| 203-706-52095                         | STEM Grant Materials Exp      | -             | -              | -              | -              | 1,000          |
| 203-706-52101                         | ARPA Expense                  | 4,232         | -              | -              | -              | -              |
| <b>TOTAL MATERIALS &amp; SERVICES</b> |                               | <b>10,920</b> | <b>162,000</b> | <b>73,570</b>  | <b>4,250</b>   | <b>41,500</b>  |
| <b>CAPITAL OUTLAY</b>                 |                               |               |                |                |                |                |
| 203-706-53013                         | Library Facility Improvements | -             | -              | 130,000        | 300,000        | 700,000        |
| <b>TOTAL CAPITAL OUTLAY</b>           |                               | <b>-</b>      | <b>-</b>       | <b>130,000</b> | <b>300,000</b> | <b>700,000</b> |
| <b>TOTAL EXPENSES</b>                 |                               | <b>10,920</b> | <b>162,000</b> | <b>203,570</b> | <b>304,250</b> | <b>741,500</b> |
| <b>PARKS</b>                          |                               |               |                |                |                |                |
| <b>MATERIALS &amp; SERVICES</b>       |                               |               |                |                |                |                |
| 203-708-52028                         | Projects & Programs           | 1,087         | 619            | 38,490         | 35,063         | -              |
| <b>TOTAL EXPENSES</b>                 |                               | <b>1,087</b>  | <b>619</b>     | <b>38,490</b>  | <b>35,063</b>  | <b>-</b>       |
| <b>RECREATION</b>                     |                               |               |                |                |                |                |
| <b>PERSONNEL SERVICES</b>             |                               |               |                |                |                |                |
| 203-709-50001                         | Wages                         | -             | -              | 33,800         | -              | -              |
| 203-709-51008                         | Taxes                         | -             | -              | 2,800          | -              | -              |
| 203-709-51015                         | Other Benefits                | -             | -              | 500            | -              | -              |
| <b>TOTAL PERSONNEL SERVICES</b>       |                               | <b>-</b>      | <b>-</b>       | <b>37,100</b>  | <b>-</b>       | <b>-</b>       |
| <b>MATERIALS &amp; SERVICES</b>       |                               |               |                |                |                |                |
| 203-709-52028                         | Projects & Programs           | 49,798        | 52,670         | 261,020        | 91,000         | 125,600        |
| 203-709-52140                         | Contract Programs             | -             | 17,374         | 400,000        | 210,000        | 255,718        |
| <b>TOTAL MATERIALS &amp; SERVICES</b> |                               | <b>49,798</b> | <b>70,044</b>  | <b>661,020</b> | <b>301,000</b> | <b>381,318</b> |
| <b>TOTAL EXPENSES</b>                 |                               | <b>49,798</b> | <b>70,044</b>  | <b>698,120</b> | <b>301,000</b> | <b>381,318</b> |
| <b>BUILDING DEPARTMENT</b>            |                               |               |                |                |                |                |
| <b>MATERIALS &amp; SERVICES</b>       |                               |               |                |                |                |                |
| 203-711-52028                         | Projects & Programs           | 900           | 11,122         | 83,350         | 3,500          | 4,000          |
| <b>TOTAL EXPENSES</b>                 |                               | <b>900</b>    | <b>11,122</b>  | <b>83,350</b>  | <b>3,500</b>   | <b>4,000</b>   |
| <b>TRANSITIONAL HOUSING</b>           |                               |               |                |                |                |                |
| <b>MATERIALS &amp; SERVICES</b>       |                               |               |                |                |                |                |
| 203-717-52028                         | Projects & Programs           | 34,270        | 6,291          | 3,340          | 20,722         | -              |
| <b>TOTAL EXPENSES</b>                 |                               | <b>34,270</b> | <b>6,291</b>   | <b>3,340</b>   | <b>20,722</b>  | <b>-</b>       |

**STREET FUND**

| STREET FUND                           |                                      | 2021-22          | 2022-23          | 2023-24          | 2023-24          | 2024-25          |
|---------------------------------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                       |                                      | Actual           | Actual           | Adopted          | Est YE           | Proposed         |
| <b>RESOURCES</b>                      |                                      |                  |                  |                  |                  |                  |
| <b>INTERGOVERNMENTAL</b>              |                                      |                  |                  |                  |                  |                  |
| 205-000-33005                         | Grants                               | -                | 147,463          | 224,500          | 224,500          | -                |
| 205-000-33015                         | County Contribution                  | -                | -                | 450,000          | 450,000          | -                |
| 205-000-33008                         | Motor Vehicle Tax                    | 1,237,660        | 1,138,225        | 1,140,000        | 1,163,400        | 1,205,500        |
| 205-000-33009                         | Grants (ODOT)                        | 719,512          | 29,431           | 260,000          | -                | -                |
| <b>TOTAL INTERGOVERNMENTAL</b>        |                                      | <b>1,957,172</b> | <b>1,315,119</b> | <b>2,074,500</b> | <b>1,837,900</b> | <b>1,205,500</b> |
| <b>CHARGES FOR SERVICES</b>           |                                      |                  |                  |                  |                  |                  |
| 205-000-34029                         | Traffic Impact Fees                  | 47,272           | -                | 1,000            | -                | -                |
| 205-000-34033                         | Street Sidewalk Development          | 16,287           | 2,988            | 5,000            | -                | -                |
| <b>TOTAL CHARGES FOR SERVICES</b>     |                                      | <b>63,559</b>    | <b>2,988</b>     | <b>6,000</b>     | <b>-</b>         | <b>-</b>         |
| <b>MISCELLANEOUS</b>                  |                                      |                  |                  |                  |                  |                  |
| 205-000-37001                         | Interest                             | -                | 13,977           | 10,000           | 25,000           | 15,000           |
| 205-000-37004                         | Miscellaneous                        | 11,556           | 990              | -                | -                | -                |
| 205-000-37029                         | Rental House Revenue                 | -                | -                | -                | -                | -                |
| <b>TOTAL MISCELLANEOUS</b>            |                                      | <b>11,556</b>    | <b>14,967</b>    | <b>10,000</b>    | <b>25,000</b>    | <b>15,000</b>    |
| <b>FUND BALANCE AVAILABLE</b>         |                                      |                  |                  |                  |                  |                  |
| 205-000-39001                         | Fund Balance Available               | 502,236          | 1,207,483        | 833,300          | 940,377          | 642,477          |
| <b>TOTAL RESOURCES</b>                |                                      | <b>2,534,523</b> | <b>2,540,557</b> | <b>2,923,800</b> | <b>2,803,277</b> | <b>1,862,977</b> |
| <b>EXPENSES</b>                       |                                      |                  |                  |                  |                  |                  |
| <b>PERSONNEL SERVICES</b>             |                                      |                  |                  |                  |                  |                  |
| 205-000-51016                         | PW Support Service Charge            | 476,000          | 570,000          | 545,700          | 545,700          | 585,400          |
| <b>TOTAL PERSONNEL SERVICES</b>       |                                      | <b>476,000</b>   | <b>570,000</b>   | <b>545,700</b>   | <b>545,700</b>   | <b>585,400</b>   |
| <b>MATERIALS &amp; SERVICES</b>       |                                      |                  |                  |                  |                  |                  |
| 205-000-52001                         | Operating Supplies                   | 29,915           | 42,660           | 30,000           | 30,000           | 30,000           |
| 205-000-52003                         | Utilities                            | 51,213           | 52,758           | 45,000           | 52,500           | 55,000           |
| 205-000-52019                         | Professional Services                | 46,757           | 12,509           | 100,000          | 100,000          | 100,000          |
| 205-000-52025                         | GFSS Fund Charges                    | 353,000          | 370,000          | 414,600          | 414,600          | 412,600          |
| 205-000-52026                         | Equipment Fund Charges               | 125,000          | -                | -                | -                | -                |
| 205-000-52027                         | IT Fund Charges                      | 13,500           | -                | -                | -                | -                |
| 205-000-52060                         | Waterway Lease                       | 297              | 1,826            | -                | -                | -                |
| 205-000-52063                         | PW Operation Fund Charges            | 17,000           | 84,000           | 177,000          | 177,000          | 134,600          |
| <b>TOTAL MATERIALS &amp; SERVICES</b> |                                      | <b>636,683</b>   | <b>563,753</b>   | <b>766,600</b>   | <b>774,100</b>   | <b>732,200</b>   |
| <b>CAPITAL OUTLAY</b>                 |                                      |                  |                  |                  |                  |                  |
| 205-000-53001                         | Capital Outlay (Street Improvements) | 153,377          | 384,022          | 224,500          | 140,000          | 150,000          |
| 205-000-53101                         | Columbia Blvd Sidewalks (ODOT)       | -                | 21,555           | 998,100          | 640,000          | -                |
| <b>TOTAL CAPITAL OUTLAY</b>           |                                      | <b>153,377</b>   | <b>405,577</b>   | <b>1,222,600</b> | <b>780,000</b>   | <b>150,000</b>   |
| <b>DEBT SERVICE</b>                   |                                      |                  |                  |                  |                  |                  |
| 205-000-55001                         | Principal                            | 60,000           | 49,590           | 51,200           | 51,200           | 52,500           |
| 205-000-55002                         | Interest                             | 980              | 11,260           | 9,800            | 9,800            | 8,240            |
| <b>TOTAL DEBT SERVICE</b>             |                                      | <b>60,980</b>    | <b>60,850</b>    | <b>61,000</b>    | <b>61,000</b>    | <b>60,740</b>    |
| <b>CONTINGENCY</b>                    |                                      |                  |                  |                  |                  |                  |
| 205-000-58001                         | Contingency                          | -                | -                | 327,900          | -                | 334,637          |
| <b>ENDING FUND BALANCE</b>            |                                      | <b>1,207,483</b> | <b>940,377</b>   | <b>-</b>         | <b>642,477</b>   | <b>-</b>         |
| <b>TOTAL EXPENSES</b>                 |                                      | <b>2,534,523</b> | <b>2,540,557</b> | <b>2,923,800</b> | <b>2,803,277</b> | <b>1,862,977</b> |

## **CAPITAL PROJECTS FUNDS**

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital Projects Funds can be considered *governmental* or *proprietary* in nature. The City of St. Helens considers the public safety facility fund and the SDC funds as capital funds.

### **Public Safety Facility Fund**

This fund is setup to receive the Public Safety Utility fee along with expenditures related to the construction and debt service of the new Public Safety Facility.

### **System Development Charges (SDC) Funds**

The City of St. Helens has 5 System Development Charges Funds. These funds are most commonly referred to as SDC Funds, which are fees assessed for new development, additions, and changes of use permits. These fees are collected to help offset the impact that a project or development may have on the city's infrastructure. These funds are restricted in use by State law for infrastructure projects identified in the systems' Master Plans.

The city operates the following SDC Funds:

- Street SDC Fund
- Water SDC Fund
- Sewer SDC Fund
- Storm SDC Fund
- Parks SDC Fund

Currently, the city appropriates all available funds. Any appropriations not dedicated to a project are appropriated in contingency. The city is working on updating many of the systems' Master Plans. Once completed, the city anticipates reviewing system development rates for future development based on the projects identified in the plans.

**PUBLIC SAFETY FUND**

| <b>PUBLIC SAFETY FUND</b>     |                            | <b>2021-22</b>    | <b>2022-23</b>    | <b>2023-24</b>    | <b>2023-24</b>    | <b>2024-25</b>    |
|-------------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                               |                            | <b>Actual</b>     | <b>Actual</b>     | <b>Adopted</b>    | <b>Est YE</b>     | <b>Proposed</b>   |
| <b><u>RESOURCES</u></b>       |                            |                   |                   |                   |                   |                   |
| <b>CHARGES FOR SERVICES</b>   |                            |                   |                   |                   |                   |                   |
| 706-000-34050                 | Public Safety Facility Fee | 96,568            | 255,745           | 736,000           | 690,000           | 720,000           |
| <b>MISCELLANEOUS</b>          |                            |                   |                   |                   |                   |                   |
| 706-000-37001                 | Interest                   | 125,440           | 374,569           | 100,000           | 300,000           | 150,000           |
| 706-000-37004                 | Miscellaneous              | 15,124,118        | 8,954             | 1,000             | -                 | -                 |
| <b>TOTAL MISCELLANEOUS</b>    |                            | <b>15,249,558</b> | <b>383,523</b>    | <b>101,000</b>    | <b>300,000</b>    | <b>150,000</b>    |
| <b>FUND BALANCE AVAILABLE</b> |                            |                   |                   |                   |                   |                   |
| 706-000-39001                 | Fund Balance Available     | -                 | 14,558,468        | 13,546,900        | 13,321,241        | 13,494,741        |
| <b>TOTAL RESOURCES</b>        |                            | <b>15,346,126</b> | <b>15,197,736</b> | <b>14,383,900</b> | <b>14,311,241</b> | <b>14,364,741</b> |
| <b><u>EXPENSES</u></b>        |                            |                   |                   |                   |                   |                   |
| <b>MATERIALS AND SERVICES</b> |                            |                   |                   |                   |                   |                   |
| 706-000-52019                 | Professional Services      | 787,658           | 1,176,663         | 600,000           | 300,000           | 300,000           |
| <b>CAPITAL OUTLAY</b>         |                            |                   |                   |                   |                   |                   |
| 706-000-53001                 | Capital Outlay             | -                 | 1,190             | 12,761,400        | 10,000            | 10,000,000        |
| <b>DEBT SERVICE</b>           |                            |                   |                   |                   |                   |                   |
| 706-000-55001                 | Principal                  | -                 | -                 | -                 | -                 | 250,000           |
| 706-000-55002                 | Interest                   | -                 | 697,042           | 504,900           | 504,900           | 501,150           |
| 706-000-55003                 | Trustee Fee                | -                 | 1,600             | 1,600             | 1,600             | 1,600             |
| <b>TOTAL DEBT SERVICE</b>     |                            | <b>-</b>          | <b>698,642</b>    | <b>506,500</b>    | <b>506,500</b>    | <b>752,750</b>    |
| <b>TRANSFER</b>               |                            |                   |                   |                   |                   |                   |
| 706-000-54001                 | Transfer                   | -                 | -                 | -                 | -                 | 1,000,000         |
| <b>CONTINGENCY</b>            |                            |                   |                   |                   |                   |                   |
| 706-000-58001                 | Contingency                | -                 | -                 | -                 | -                 | 2,311,991         |
| <b>ENDING FUND BALANCE</b>    |                            | <b>14,558,468</b> | <b>13,321,241</b> | <b>516,000</b>    | <b>13,494,741</b> | <b>-</b>          |
| <b>TOTAL EXPENSES</b>         |                            | <b>15,346,126</b> | <b>15,197,736</b> | <b>14,383,900</b> | <b>14,311,241</b> | <b>14,364,741</b> |

**STREET SDC FUND**

| STREET SDC FUND                           | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Adopted | 2023-24<br>Est YE | 2024-25<br>Proposed |
|---|-------------------|-------------------|--------------------|-------------------|---------------------|
| <b>RESOURCES</b>                          |                   |                   |                    |                   |                     |
| <b>CHARGES FOR SERVICES</b>               |                   |                   |                    |                   |                     |
| 301-000-34008 SDC Charges                 | 457,284           | 155,595           | 300,000            | 100,000           | 100,000             |
| <b>TOTAL CHARGES FOR SERVICES</b>         | <b>457,284</b>    | <b>155,595</b>    | <b>300,000</b>     | <b>100,000</b>    | <b>100,000</b>      |
| <b>MISCELLANEOUS</b>                      |                   |                   |                    |                   |                     |
| 301-000-37001 Interest                    |                   | 57,768            | -                  | 82,000            | 50,000              |
| 301-000-37004 Miscellaneous - General     | -                 | -                 | -                  | -                 | -                   |
| <b>TOTAL MISCELLANEOUS</b>                | <b>-</b>          | <b>57,768</b>     | <b>-</b>           | <b>82,000</b>     | <b>50,000</b>       |
| <b>FUND BALANCE AVAILABLE</b>             |                   |                   |                    |                   |                     |
| 301-000-39001 Fund Balance Available      | 1,663,687         | 2,068,117         | 2,158,500          | 2,202,252         | 1,854,252           |
| <b>TOTAL RESOURCES</b>                    | <b>2,120,971</b>  | <b>2,281,480</b>  | <b>2,458,500</b>   | <b>2,384,252</b>  | <b>2,004,252</b>    |
| <b>EXPENSES</b>                           |                   |                   |                    |                   |                     |
| <b>MATERIALS &amp; SERVICES</b>           |                   |                   |                    |                   |                     |
| 301-000-52017 SDC Admin Fees              | -                 | 7,780             | 30,000             | 10,000            | 10,000              |
| 301-000-52019 Professional Services       | 8,160             | 24,399            | 300,000            | 20,000            | 100,000             |
| <b>TOTAL MATERIALS &amp; SERVICES</b>     | <b>8,160</b>      | <b>32,179</b>     | <b>330,000</b>     | <b>30,000</b>     | <b>110,000</b>      |
| <b>CAPITAL OUTLAY</b>                     |                   |                   |                    |                   |                     |
| 301-000-53001 Capital Outlay              | 44,694            | 47,049            | -                  | -                 | -                   |
| 301-000-53103 URA Waterfront Improvements | -                 | -                 | 500,000            | 500,000           | -                   |
| <b>TOTAL CAPITAL OUTLAY</b>               | <b>44,694</b>     | <b>47,049</b>     | <b>500,000</b>     | <b>500,000</b>    | <b>-</b>            |
| <b>CONTINGENCY</b>                        |                   |                   |                    |                   |                     |
| 301-000-58001 Contingency                 | -                 | -                 | 1,628,500          | -                 | 1,894,252           |
| <b>Ending Fund Balance</b>                | <b>2,068,117</b>  | <b>2,202,252</b>  | <b>-</b>           | <b>1,854,252</b>  | <b>-</b>            |
| <b>TOTAL EXPENSES</b>                     | <b>2,120,971</b>  | <b>2,281,480</b>  | <b>2,458,500</b>   | <b>2,384,252</b>  | <b>2,004,252</b>    |

**WATER SDC FUND**

| WATER SDC FUND                        |                              | 2021-22          | 2022-23          | 2023-24          | 2023-24          | 2024-25          |
|---------------------------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                       |                              | Actual           | Actual           | Adopted          | Est YE           | Proposed         |
| <b><u>RESOURCES</u></b>               |                              |                  |                  |                  |                  |                  |
| <b>CHARGES FOR SERVICES</b>           |                              |                  |                  |                  |                  |                  |
| 302-000-34008                         | SDC Charges                  | 157,958          | 55,511           | 100,000          | 30,000           | 30,000           |
| <b>TOTAL CHARGES FOR SERVICES</b>     |                              | <b>157,958</b>   | <b>55,511</b>    | <b>100,000</b>   | <b>30,000</b>    | <b>30,000</b>    |
| <b>MISCELLANEOUS</b>                  |                              |                  |                  |                  |                  |                  |
| 301-000-37001                         | Interest                     |                  | 38,686           | -                | 50,000           | 30,000           |
| 301-000-37004                         | Miscellaneous                |                  | -                | -                | -                |                  |
| <b>TOTAL MISCELLANEOUS</b>            |                              | <b>-</b>         | <b>38,686</b>    | <b>-</b>         | <b>50,000</b>    | <b>30,000</b>    |
| <b>FUND BALANCE AVAILABLE</b>         |                              |                  |                  |                  |                  |                  |
| 302-000-39001                         | Fund Balance Available       | 1,436,332        | 1,355,309        | 1,410,500        | 1,445,330        | 1,202,330        |
| <b>TOTAL RESOURCES</b>                |                              | <b>1,594,290</b> | <b>1,449,506</b> | <b>1,510,500</b> | <b>1,525,330</b> | <b>1,262,330</b> |
| <b><u>EXPENSES</u></b>                |                              |                  |                  |                  |                  |                  |
| <b>MATERIALS &amp; SERVICES</b>       |                              |                  |                  |                  |                  |                  |
| 302-000-52017                         | SDC Admin Fees               | 37,075           | 2,776            | 10,000           | 3,000            | 3,000            |
| 302-000-52019                         | Professional Services        | 196,856          | 1,400            | 20,000           | 20,000           | 50,000           |
| <b>TOTAL MATERIALS &amp; SERVICES</b> |                              | <b>233,931</b>   | <b>4,176</b>     | <b>30,000</b>    | <b>23,000</b>    | <b>53,000</b>    |
| <b>CAPITAL OUTLAY</b>                 |                              |                  |                  |                  |                  |                  |
| 302-000-53001                         | Capital Outlay               | 5,050            | -                | -                | -                | -                |
| 302-000-53307                         | Back-up Generator - PW Shops | -                | -                | 20,000           | -                | -                |
| 302-000-53103                         | URA Waterfront Improvements  | -                | -                | 300,000          | 300,000          | 200,000          |
| <b>TOTAL CAPITAL OUTLAY</b>           |                              | <b>5,050</b>     | <b>-</b>         | <b>320,000</b>   | <b>300,000</b>   | <b>200,000</b>   |
| <b>TRANSFER</b>                       |                              |                  |                  |                  |                  |                  |
| <b>CONTINGENCY</b>                    |                              |                  |                  |                  |                  |                  |
| 302-000-58001                         | Contingency                  | -                | -                | 1,160,500        |                  | 1,009,330        |
| <b>ENDING FUND BALANCE</b>            |                              | <b>1,355,309</b> | <b>1,445,330</b> | <b>-</b>         | <b>1,202,330</b> | <b>-</b>         |
| <b>TOTAL EXPENSES</b>                 |                              | <b>1,594,290</b> | <b>1,449,506</b> | <b>1,510,500</b> | <b>1,525,330</b> | <b>1,262,330</b> |

**SEWER SDC FUND**

| SEWER SDC FUND                        |                                    | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Adopted | 2023-24<br>Est YE | 2024-25<br>Proposed |
|---------------------------------------|------------------------------------|-------------------|-------------------|--------------------|-------------------|---------------------|
| <b><u>RESOURCES</u></b>               |                                    |                   |                   |                    |                   |                     |
| <b>CHARGES FOR SERVICES</b>           |                                    |                   |                   |                    |                   |                     |
| 303-000-34008                         | SDC Charges                        | 209,640           | 92,738            | 150,000            | 65,000            | 65,000              |
| <b>TOTAL CHARGES FOR SERVICES</b>     |                                    | <b>209,640</b>    | <b>92,738</b>     | <b>150,000</b>     | <b>65,000</b>     | <b>65,000</b>       |
| <b>MISCELLANEOUS</b>                  |                                    |                   |                   |                    |                   |                     |
| 301-000-37001                         | Interest                           |                   | 59,756            | -                  | 60,000            | 40,000              |
| 301-000-37004                         | Miscellaneous                      |                   | -                 |                    | -                 | -                   |
| <b>TOTAL MISCELLANEOUS</b>            |                                    | <b>-</b>          | <b>59,756</b>     | <b>-</b>           | <b>60,000</b>     | <b>40,000</b>       |
| <b>FUND BALANCE AVAILABLE</b>         |                                    |                   |                   |                    |                   |                     |
| 303-000-39001                         | Fund Balance Available             | 2,097,448         | 2,215,532         | 1,910,700          | 1,961,748         | 2,080,248           |
| <b>TOTAL RESOURCES</b>                |                                    | <b>2,307,088</b>  | <b>2,368,026</b>  | <b>2,060,700</b>   | <b>2,086,748</b>  | <b>2,185,248</b>    |
| <b><u>EXPENSES</u></b>                |                                    |                   |                   |                    |                   |                     |
| <b>MATERIALS &amp; SERVICES</b>       |                                    |                   |                   |                    |                   |                     |
| 303-000-52017                         | SDC Admin Fees                     | 47,138            | 4,637             | 15,000             | 6,500             | 6,500               |
| 303-000-52019                         | Professional Services              | 44,418            | -                 | 50,000             | -                 | -                   |
| <b>TOTAL MATERIALS &amp; SERVICES</b> |                                    | <b>91,556</b>     | <b>4,637</b>      | <b>65,000</b>      | <b>6,500</b>      | <b>6,500</b>        |
| <b>CAPITAL OUTLAY</b>                 |                                    |                   |                   |                    |                   |                     |
| 303-000-53001                         | Capital Outlay                     | -                 | 401,641           | -                  | -                 | -                   |
| 303-000-53033                         | Sewer Capacity Design              | -                 | -                 | -                  | -                 | 340,000             |
| 303-000-53406                         | Basin 6 Pipeline Upsize (Phase I)  | -                 | -                 | 275,000            | -                 | -                   |
| 303-000-53408                         | Basin 5 Pipeline Upsize (Phase II) | -                 | -                 | 55,000             | -                 | -                   |
| 303-000-53410                         | Install Overflow Alarms            | -                 | -                 | 1,800              | -                 | 1,800               |
| <b>TOTAL CAPITAL OUTLAY</b>           |                                    | <b>-</b>          | <b>401,641</b>    | <b>331,800</b>     | <b>-</b>          | <b>341,800</b>      |
| <b>CONTINGENCY</b>                    |                                    |                   |                   |                    |                   |                     |
| 303-000-58001                         | Contingency                        | -                 | -                 | 1,663,900          |                   | 1,836,948           |
| <b>ENDING FUND BALANCE</b>            |                                    | <b>2,215,532</b>  | <b>1,961,748</b>  | <b>-</b>           | <b>2,080,248</b>  | <b>-</b>            |
| <b>TOTAL EXPENSES</b>                 |                                    | <b>2,307,088</b>  | <b>2,368,026</b>  | <b>2,060,700</b>   | <b>2,086,748</b>  | <b>2,185,248</b>    |

**STORM SDC FUND**

| <b>STORM SDC FUND</b>                 | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2023-24</b> | <b>2024-25</b>  |
|---------------------------------------|----------------|----------------|----------------|----------------|-----------------|
|                                       | <b>Actual</b>  | <b>Actual</b>  | <b>Adopted</b> | <b>Est YE</b>  | <b>Proposed</b> |
| <b><u>RESOURCES</u></b>               |                |                |                |                |                 |
| <b>CHARGES FOR SERVICES</b>           |                |                |                |                |                 |
| 304-000-34008 SDC Charges             | 117,048        | 67,014         | 100,000        | 30,000         | 30,000          |
| <b>TOTAL CHARGES FOR SERVICES</b>     | <b>117,048</b> | <b>67,014</b>  | <b>100,000</b> | <b>30,000</b>  | <b>30,000</b>   |
| <b>MISCELLANEOUS</b>                  |                |                |                |                |                 |
| 301-000-37001 Interest                |                | 13,181         |                | 18,000         | 9,000           |
| <b>TOTAL MISCELLANEOUS</b>            | <b>-</b>       | <b>13,181</b>  | <b>-</b>       | <b>18,000</b>  | <b>9,000</b>    |
| <b>FUND BALANCE AVAILABLE</b>         |                |                |                |                |                 |
| 304-000-39001 Fund Balance Available  | 374,952        | 434,548        | 497,400        | 510,713        | 550,713         |
| <b>TOTAL RESOURCES</b>                | <b>492,000</b> | <b>514,743</b> | <b>597,400</b> | <b>558,713</b> | <b>589,713</b>  |
| <b><u>EXPENSES</u></b>                |                |                |                |                |                 |
| <b>MATERIALS &amp; SERVICES</b>       |                |                |                |                |                 |
| 304-000-52017 SDC Admin Fees          | 13,086         | 3,351          | 10,000         | 3,000          | 3,000           |
| 304-000-52019 Professional Services   | 44,366         | 679            | 1,000          | 5,000          | 50,000          |
| <b>TOTAL MATERIALS &amp; SERVICES</b> | <b>57,452</b>  | <b>4,030</b>   | <b>11,000</b>  | <b>8,000</b>   | <b>53,000</b>   |
| <b>CAPITAL OUTLAY</b>                 |                |                |                |                |                 |
| 304-000-53001 Capital Outlay          | -              | -              | 200,000        | -              | 200,000         |
| <b>CONTINGENCY</b>                    |                |                |                |                |                 |
| 304-000-58001 Contingency             | -              | -              | 386,400        |                | 336,713         |
| <b>ENDING FUND BALANCE</b>            | <b>434,548</b> | <b>510,713</b> | <b>-</b>       | <b>550,713</b> | <b>-</b>        |
| <b>TOTAL EXPENSES</b>                 | <b>492,000</b> | <b>514,743</b> | <b>597,400</b> | <b>558,713</b> | <b>589,713</b>  |

**PARKS SDC FUND**

| PARKS SDC FUND                                     | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Adopted | 2023-24<br>Est YE | 2024-25<br>Proposed |
|--|-------------------|-------------------|--------------------|-------------------|---------------------|
| <b><u>RESOURCES</u></b>                            |                   |                   |                    |                   |                     |
| <b>CHARGES FOR SERVICES</b>                        |                   |                   |                    |                   |                     |
| 305-000-34008      SDC Charges                     | 406,658           | 33,966            | 100,000            | 20,000            | 20,000              |
| <b>TOTAL CHARGES FOR SERVICES</b>                  | <b>406,658</b>    | <b>33,966</b>     | <b>100,000</b>     | <b>20,000</b>     | <b>20,000</b>       |
| <b>MISCELLANEOUS</b>                               |                   |                   |                    |                   |                     |
| 301-000-37001      Interest                        |                   | 29,463            |                    | 30,000            | 20,000              |
| <b>TOTAL MISCELLANEOUS</b>                         | <b>-</b>          | <b>29,463</b>     | <b>-</b>           | <b>30,000</b>     | <b>20,000</b>       |
| <b>FUND BALANCE AVAILABLE</b>                      |                   |                   |                    |                   |                     |
| 305-000-39001      Fund Balance Available          | 744,838           | 1,063,106         | 1,066,400          | 1,094,034         | 1,142,034           |
| <b>TOTAL RESOURCES</b>                             | <b>1,151,496</b>  | <b>1,126,535</b>  | <b>1,166,400</b>   | <b>1,144,034</b>  | <b>1,182,034</b>    |
| <b><u>EXPENSES</u></b>                             |                   |                   |                    |                   |                     |
| <b>MATERIALS &amp; SERVICES</b>                    |                   |                   |                    |                   |                     |
| 305-000-52017      SDC Admin Fees                  | 44,767            | 1,698             | 10,000             | 2,000             | 2,000               |
| 305-000-52019      Professional Services           | 40,441            | 30,605            | -                  | -                 | -                   |
| <b>TOTAL MATERIALS &amp; SERVICES</b>              | <b>85,208</b>     | <b>32,303</b>     | <b>10,000</b>      | <b>2,000</b>      | <b>2,000</b>        |
| <b>CAPITAL OUTLAY</b>                              |                   |                   |                    |                   |                     |
| 305-000-53001      Capital Outlay                  | 3,182             | 198               | -                  |                   | -                   |
| 305-000-53902      Columbia View Park Improvements | -                 | -                 | 992,000            | -                 | 992,000             |
| <b>TOTAL CAPITAL OUTLAY</b>                        | <b>3,182</b>      | <b>198</b>        | <b>992,000</b>     | <b>-</b>          | <b>992,000</b>      |
| <b>CONTINGENCY</b>                                 |                   |                   |                    |                   |                     |
| 305-000-58001      Contingency                     | -                 | -                 | 164,400            |                   | 188,034             |
| <b>ENDING FUND BALANCE</b>                         | <b>1,063,106</b>  | <b>1,094,034</b>  | <b>-</b>           | <b>1,142,034</b>  | <b>-</b>            |
| <b>TOTAL EXPENSES</b>                              | <b>1,151,496</b>  | <b>1,126,535</b>  | <b>1,166,400</b>   | <b>1,144,034</b>  | <b>1,182,034</b>    |

## Public Works

### **Introduction & Budget Overview**

Public Works encompasses the Street Fund, the SDC Funds, Enterprise Funds and Internal Services consisting of facilities maintenance, parks, and information technology.

The Public Works department is responsible for ensuring the maintenance, repair, and development of critical infrastructure, including roads, infrastructures, water and wastewater systems, parks, public facilities, and public buildings.

Our department budget reflects our commitment to providing safe, reliable, and efficient services to our community. The Public Works Department thrives to provide the highest quality, efficient, and cost-effective municipal services to residents, developers, consultants, and city departments. Our goal is to protect the public health, safety, and welfare through proactive planning and implementation of policies designed to provide high levels of critical services, and to enhance the quality of life for all residents and business owners.

The proposed budget for the Public Works department for the fiscal year FY 2024-2025 is \$28.4 million. This allocation encompasses various operational expenses, capital improvement projects, and personnel costs necessary to fulfill our mandate.

### **Key Priorities**

1. **Infrastructure Maintenance:** A significant portion of the budget is allocated to routine maintenance and repairs of roads, sewer systems, water distribution system, and drainage systems. This includes resurfacing, pothole patching, inspections, and stormwater management to ensure the safety and functionality of our transportation network.
2. **Utility Upgrades:** We plan to invest in upgrading aging water and wastewater infrastructure to enhance reliability, efficiency, and water quality. This includes pipe replacement, pump station upgrades, and water treatment plant improvements to meet regulatory standards and accommodate population growth.
3. **Facilities Management:** Funds are allocated for the upkeep and renovation of public buildings, parks, and recreational facilities. This encompasses routine maintenance, energy efficiency upgrades, and accessibility enhancements to improve the user experience and extend the lifespan of our assets.
4. **Emergency Preparedness:** We allocate resources for emergency response and disaster recovery efforts, including equipment maintenance, training, and readiness initiatives. This ensures that our department can effectively respond to natural disasters, severe weather events, and other emergencies that may impact public safety and infrastructure.
5. **Engineering Management:** The Engineering Division has current revenue from service fees, permits, and miscellaneous charges of approximately \$15,000 to \$25,000 annually, maintains a materials and services operating budget of \$63,000, and oversees a budget of over \$12 million dollars for Capital Improvement Infrastructure Projects. The division has seen a dramatic increase in construction costs due to inflation which has impacted many of the services which the city relies on to provide services as well as construct improvements in its capital improvement funds and has been working to offset impacts with grant funding for CIP projects and internships.

### **Performance Measures**

To gauge the effectiveness of our budget allocations and track progress towards our goals, we will monitor key performance indicators such as:

- Miles of roads resurfaced / quality of street maintenance.
- Watermains maintenance & repairs.
- City facilities maintenance & building repairs.
- Emergency Services (generators, pumps stations, wells, utility meters).
- Project management & cost recovery.
- Construction management & project delivery.

**Staffing** – Public works consists of 21 full-time positions which include the public works director, 2 engineers, a PW construction inspector, 3 supervisor positions, a water quality manager, and systems operators and workers.

## **ENTERPRISE FUNDS**

Enterprise Funds are designated for services that are provided to the community on a charge basis. Laws and regulations require that the costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges. The charges and policies set to collect the established fees, following best practices, should be designed to recover its costs, including capital costs. By design, each enterprise fund should be self-sustaining through its charges.

The City of St. Helens operates three Enterprise Funds:

### **Water Fund**

The Water Fund supports the City's water utility which provides for the delivery of adequate quantities of safe and high-quality water to domestic and commercial/industrial water users. The Water Fund's purpose is to operate and maintain the water collection and filtration, and distribution facilities, including preventative maintenance of all facilities and equipment. The Water Fund is separated into two main departments: Water Operations and Water Filtration. These departments are kept separate to track expenses that are specific to each function.

### **Sewer Fund**

The Sewer Fund supports the City's wastewater utility, which ensures the safe collection and discharge of wastewater effluent under the requirements of the City's National Pollutant Discharge Elimination System (NPDES) Permit. The main source of revenue is from the sewer user charges. Other sewer revenue is provided through service fees, such as sludge disposal and sewer connection charges. The Sewer Fund is separated into four departments: Sewer Collection, Primary Treatment, Secondary Treatment, and Pump Services.

### **Storm Fund**

The Storm Fund was created separately in the fiscal year 2018. Previously, it was combined with the Sewer Fund. The reason for separation was to ensure that, as an enterprise designation, it should be self-sustaining with the revenue it reports and expenses it incurs. The Storm Fund is responsible for managing storm water within the community.

**WATER FUND**

| WATER FUND                                |                                | 2021-22          | 2022-23          | 2023-24          | 2023-24          | 2024-25          |
|---|--------------------------------|------------------|------------------|------------------|------------------|------------------|
|   |                                | Actual           | Actual           | Adopted          | Est YE           | Proposed         |
| <b><u>RESOURCES</u></b>                   |                                |                  |                  |                  |                  |                  |
| <b>INTERGOVERNMENTAL</b>                  |                                |                  |                  |                  |                  |                  |
| 601-000-33005                             | Grants                         | -                | -                | 1,000,000        | -                | -                |
| <b>CHARGES FOR SERVICES</b>               |                                |                  |                  |                  |                  |                  |
| 601-000-34007                             | Water Sales                    | 3,410,533        | 3,876,126        | 3,740,000        | 4,200,000        | 4,360,000        |
| 601-000-34009                             | Fees                           | 91,375           | 181,350          | 100,000          | 190,000          | 140,000          |
| 601-000-34014                             | Connection Charge              | 16,875           | 21,225           | 28,000           | 18,000           | 10,000           |
| <b>TOTAL CHARGES FOR SERVICES</b>         |                                | <b>3,518,783</b> | <b>4,078,701</b> | <b>3,868,000</b> | <b>4,408,000</b> | <b>4,510,000</b> |
| <b>MISCELLANEOUS</b>                      |                                |                  |                  |                  |                  |                  |
| 601-000-37001                             | Interest                       | 633,428          | 83,479           | 63,000           | 160,000          | 130,000          |
| 601-000-37004                             | Miscellaneous - General        | 20,052           | 163,843          | 5,000            | 11,000           | 5,000            |
| <b>TOTAL MISCELLANEOUS</b>                |                                | <b>653,480</b>   | <b>247,322</b>   | <b>68,000</b>    | <b>171,000</b>   | <b>135,000</b>   |
| <b>BEGINNING FUND BALANCE AVAILABLE</b>   |                                |                  |                  |                  |                  |                  |
| 601-000-39001                             | Fund Balance Available         | 3,721,943        | 3,797,882        | 3,804,200        | 4,256,342        | 4,191,478        |
| <b>TOTAL RESOURCES</b>                    |                                | <b>7,894,206</b> | <b>8,123,905</b> | <b>8,740,200</b> | <b>8,835,342</b> | <b>8,836,478</b> |
| <b><u>EXPENSES</u></b>                    |                                |                  |                  |                  |                  |                  |
| <b>PERSONNEL SERVICES</b>                 |                                |                  |                  |                  |                  |                  |
| Dept 731                                  | Personnel Services Total       | 681,000          | 865,000          | 968,800          | 814,500          | 902,100          |
| Dept 732                                  | Personnel Services Total       | 237,000          | 211,000          | 207,300          | 188,900          | 162,800          |
| <b>TOTAL PERSONNEL SERVICES</b>           |                                | <b>918,000</b>   | <b>1,076,000</b> | <b>1,176,100</b> | <b>1,003,400</b> | <b>1,064,900</b> |
| <b>MATERIALS &amp; SERVICES</b>           |                                |                  |                  |                  |                  |                  |
| Dept 731                                  | Materials & Services Total     | 1,777,831        | 1,768,095        | 2,289,200        | 2,499,764        | 2,348,860        |
| Dept 732                                  | Materials & Services Total     | 185,388          | 266,535          | 280,700          | 266,500          | 302,000          |
| <b>TOTAL MATERIALS &amp; SERVICES</b>     |                                | <b>1,963,219</b> | <b>2,034,630</b> | <b>2,569,900</b> | <b>2,766,264</b> | <b>2,650,860</b> |
| <b>CAPITAL OUTLAY</b>                     |                                |                  |                  |                  |                  |                  |
| 601-000-53001                             | Capital Outlay                 | 450,814          | 99,688           | -                | -                | -                |
| 601-000-53302                             | Capital Outlay                 | -                | -                | -                | -                | 200,000          |
| Dept 731                                  | Capital Outlay                 | -                | 60,292           | 250,000          | 60,000           | 250,000          |
| Dept 732                                  | Capital Outlay                 | -                | -                | 100,000          | -                | 350,000          |
| 601-000-53304                             | Repair Existing Reservoir      | -                | 143              | 2,250,000        | 120,000          | 1,000,000        |
| 601-000-53307                             | Back-up Generator PW shop      | -                | 8,800            | 200,000          | 200,000          | -                |
| 601-000-53308                             | Sherman Place Waterline RPL    | -                | 11,386           | 30,000           | 30,000           | -                |
| 601-000-53309                             | Pump 10 @ Well 3 - replacement | -                | 113,254          | -                | -                | -                |
| <b>TOTAL CAPITALY OUTLAY</b>              |                                | <b>450,814</b>   | <b>293,563</b>   | <b>2,830,000</b> | <b>410,000</b>   | <b>1,800,000</b> |
| <b>TRANSFERS</b>                          |                                | <b>300,000</b>   | -                | -                | -                | -                |
| <b>DEBT SERVICE</b>                       |                                |                  |                  |                  |                  |                  |
| 601-000-55001                             | Principal                      | 370,000          | 377,590          | 389,700          | 389,700          | 399,800          |
| 601-000-55002                             | Interest                       | 94,290           | 85,780           | 74,500           | 74,500           | 62,760           |
| <b>TOTAL DEBT SERVICE</b>                 |                                | <b>464,290</b>   | <b>463,370</b>   | <b>464,200</b>   | <b>464,200</b>   | <b>462,560</b>   |
| <b>CONTINGENCY</b>                        |                                |                  |                  |                  |                  |                  |
| 601-000-58001                             | Contingency                    | -                | -                | 763,500          | -                | 1,653,434        |
| <b>UNAPPROPRIATED ENDING FUND BALANCE</b> |                                |                  |                  |                  |                  |                  |
| 601-000-59001                             | Unappropriated Fund Balance    | 3,797,882        | 4,256,342        | 936,500          | 4,191,478        | 1,204,724        |
| <b>TOTAL EXPENSES</b>                     |                                | <b>7,894,206</b> | <b>8,123,905</b> | <b>8,740,200</b> | <b>8,835,342</b> | <b>8,836,478</b> |

**WATER FUND**  
**BY DEPARTMENT**

| WATER FUND                                  |                           | 2021-22          | 2022-23          | 2023-24          | 2023-24          | 2024-25          |
|---|---------------------------|------------------|------------------|------------------|------------------|------------------|
|   |                           | Actual           | Actual           | Adopted          | Est YE           | Proposed         |
| <b><u>WATER DISTRIBUTION DEPARTMENT</u></b> |                           |                  |                  |                  |                  |                  |
| <b>PERSONNEL SERVICES</b>                   |                           |                  |                  |                  |                  |                  |
| 601-731-51016                               | PW Support Charges        | 681,000          | 865,000          | 968,800          | 814,500          | 902,100          |
| <b>TOTAL PERSONNEL SERVICES</b>             |                           | <b>681,000</b>   | <b>865,000</b>   | <b>968,800</b>   | <b>814,500</b>   | <b>902,100</b>   |
| <b>MATERIALS &amp; SERVICES</b>             |                           |                  |                  |                  |                  |                  |
| 601-731-52001                               | Operating Supplies        | 75,989           | 27,390           | 100,000          | 100,000          | 100,000          |
| 601-731-52003                               | Utilities                 | 36,141           | 36,044           | 35,000           | 35,000           | 35,000           |
| 601-731-52010                               | Telephone                 | 552              | -                | -                | -                | -                |
| 601-731-52016                               | Insurance - General       | 76,278           | 94,640           | 106,800          | 109,500          | 120,410          |
| 601-731-52019                               | Professional Services     | 48,459           | 16,058           | 30,000           | 9,000            | 30,000           |
| 601-731-52025                               | GFSS Fund Charges         | 1,000,000        | 1,295,000        | 1,451,200        | 1,451,200        | 1,444,200        |
| 601-731-52026                               | Equipment Fund Charges    | 160,000          | -                | -                | -                | -                |
| 601-731-52063                               | PW Operation Fund Charges | 15,000           | 84,000           | 177,200          | 177,200          | 168,250          |
| 601-731-52064                               | Lab Testing               | 5,383            | 10,214           | 15,000           | 15,000           | 15,000           |
| 601-731-52067                               | In Lieu of Franchise Fee  | 360,029          | 204,749          | 374,000          | 602,864          | 436,000          |
| <b>TOTAL MATERIALS &amp; SERVICES</b>       |                           | <b>1,777,831</b> | <b>1,768,095</b> | <b>2,289,200</b> | <b>2,499,764</b> | <b>2,348,860</b> |
| <b>CAPITAL OUTLAY</b>                       |                           |                  |                  |                  |                  |                  |
| 601-731-53314                               | Water Meters              | -                | 60,292           | 150,000          | 60,000           | 150,000          |
| 601-731-53302                               | Annual Maint - Ops        | -                | -                | 100,000          | -                | 100,000          |
| <b>TOTAL CAPITAL OUTLAY</b>                 |                           | <b>-</b>         | <b>60,292</b>    | <b>250,000</b>   | <b>60,000</b>    | <b>250,000</b>   |
| <b>TOTAL EXPENDITURES</b>                   |                           | <b>2,458,831</b> | <b>2,693,387</b> | <b>3,508,000</b> | <b>3,374,264</b> | <b>3,500,960</b> |
| <b><u>WATER FILTRATION DEPARTMENT</u></b>   |                           |                  |                  |                  |                  |                  |
| <b>PERSONNEL SERVICES</b>                   |                           |                  |                  |                  |                  |                  |
| 601-732-51016                               | PW Support Charges        | 237,000          | 211,000          | 207,300          | 188,900          | 162,800          |
| <b>TOTAL PERSONNEL SERVICES</b>             |                           | <b>237,000</b>   | <b>211,000</b>   | <b>207,300</b>   | <b>188,900</b>   | <b>162,800</b>   |
| <b>MATERIALS &amp; SERVICES</b>             |                           |                  |                  |                  |                  |                  |
| 601-732-52001                               | Operating Supplies        | 19,813           | 40,605           | 20,000           | 20,000           | 35,000           |
| 601-732-52003                               | Utilities                 | 67,825           | 70,126           | 85,000           | 85,000           | 85,000           |
| 601-732-52010                               | Telephone                 | 761              | 1,119            | 1,500            | 1,500            | 1,500            |
| 601-732-52014                               | Recruiting                | 123              | -                | -                | -                | -                |
| 601-732-52018                               | Professional Development  | 1,857            | 2,327            | 1,200            | 1,500            | 1,500            |
| 601-732-52019                               | Professional Services     | 14,907           | 28,915           | 30,000           | 25,000           | 35,000           |
| 601-732-52022                               | Fuel/Oil                  | 3,014            | 2,509            | 3,000            | 3,500            | 4,000            |
| 601-732-52023                               | Facility Maintenance      | 9,458            | 16,268           | 15,000           | 15,000           | 15,000           |
| 601-732-52083                               | Chemicals                 | 67,630           | 104,666          | 125,000          | 115,000          | 125,000          |
| <b>TOTAL MATERIALS &amp; SERVICES</b>       |                           | <b>185,388</b>   | <b>266,535</b>   | <b>280,700</b>   | <b>266,500</b>   | <b>302,000</b>   |
| <b>CAPITAL OUTLAY</b>                       |                           |                  |                  |                  |                  |                  |
| 601-732-53314                               | WFF Rack Replacement      | -                | -                | -                | -                | 250,000          |
| 601-732-53302                               | Annual Maint - Ops        | -                | -                | 100,000          | -                | 100,000          |
| <b>TOTAL CAPITAL OUTLAY</b>                 |                           | <b>-</b>         | <b>-</b>         | <b>100,000</b>   | <b>-</b>         | <b>350,000</b>   |
| <b>TOTAL EXPENDITURES</b>                   |                           | <b>422,388</b>   | <b>477,535</b>   | <b>588,000</b>   | <b>455,400</b>   | <b>814,800</b>   |

**SEWER FUND**

| SEWER FUND                                |  | 2021-22          | 2022-23          | 2023-24           | 2023-24          | 2024-25           |
|---|--|------------------|------------------|-------------------|------------------|-------------------|
|   |  | Actual           | Actual           | Adopted           | Est YE           | Proposed          |
| <b>RESOURCES</b>                          |  |                  |                  |                   |                  |                   |
| <b>INTERGOVERNMENTAL</b>                  |  |                  |                  |                   |                  |                   |
| 603-000-33005                             | Grants                                 | -                | -                | 2,500,000         |                  | 2,500,000         |
| <b>CHARGES FOR SERVICES</b>               |  |                  |                  |                   |                  |                   |
| 603-000-34011                             | Sewer Service Charges                  | 3,969,883        | 4,435,677        | 4,770,000         | 4,628,000        | 4,970,000         |
| 603-000-34013                             | Sludge Disposal Charge                 | 183,107          | 182,506          | 185,000           | 200,000          | 100,000           |
| 603-000-34014                             | Connection Charge                      | 2,250            | 4,800            | 7,000             | 4,000            | 3,000             |
| 603-000-34015                             | Sewer LID Payments                     | 628              | 480              | 500               | 500              | 500               |
| <b>TOTAL CHARGES FOR SERVICES</b>         |  | <b>4,155,868</b> | <b>4,623,463</b> | <b>4,962,500</b>  | <b>4,832,500</b> | <b>5,073,500</b>  |
| <b>MISCELLANEOUS</b>                      |  |                  |                  |                   |                  |                   |
| 603-000-37001                             | Interest                               | 10,000           | 83,951           | 66,700            | 120,000          | 70,000            |
| 603-000-37005                             | Bond Proceeds                          |                  |                  | 4,445,000         | -                | -                 |
| 603-000-37004                             | Miscellaneous                          | 27,452           | 159,186          | 5,000             | 5,000            | 5,000             |
| <b>TOTAL MISCELLANEOUS</b>                |  | <b>37,452</b>    | <b>243,137</b>   | <b>4,516,700</b>  | <b>125,000</b>   | <b>75,000</b>     |
| <b>BEGINNING FUND BALANCE AVAILABLE</b>   |  |                  |                  |                   |                  |                   |
| 603-000-39001                             | Fund Balance Available                 | 3,327,477        | 3,628,232        | 3,844,400         | 4,445,080        | 4,715,647         |
| <b>TOTAL RESOURCES</b>                    |  | <b>7,520,797</b> | <b>8,494,832</b> | <b>15,823,600</b> | <b>9,402,580</b> | <b>12,364,147</b> |
| <b>EXPENSES</b>                           |  |                  |                  |                   |                  |                   |
| <b>PERSONNEL SERVICES</b>                 |  |                  |                  |                   |                  |                   |
| Dept 735 - SC                             | Personnel Services Total               | 482,000          | 575,000          | 739,500           | 560,000          | 565,700           |
| Dept 736 - PRIM                           | Personnel Services Total               | 108,000          | 140,000          | 176,200           | 145,000          | 153,700           |
| Dept 737 - SEC                            | Personnel Services Total               | 216,000          | 265,000          | 251,300           | 220,700          | 217,100           |
| Dept 738 - PS                             | Personnel Services Total               | 108,000          | 75,000           | 70,700            | 55,000           | 57,600            |
| <b>TOTAL PERSONNEL SERVICES</b>           |  | <b>914,000</b>   | <b>1,055,000</b> | <b>1,237,700</b>  | <b>980,700</b>   | <b>994,100</b>    |
| <b>MATERIALS &amp; SERVICES</b>           |  |                  |                  |                   |                  |                   |
| Dept 735 - SC                             | Materials & Services Total             | 1,495,080        | 1,637,565        | 2,138,400         | 2,332,883        | 2,174,100         |
| Dept 736 - PRIM                           | Materials & Services Total             | 142,500          | 172,575          | 225,400           | 228,950          | 242,300           |
| Dept 737 - SEC                            | Materials & Services Total             | 306,086          | 312,178          | 371,900           | 348,200          | 380,200           |
| Dept 738 - PS                             | Materials & Services Total             | 20,487           | 19,342           | 19,500            | 25,700           | 38,500            |
| <b>TOTAL MATERIALS &amp; SERVICES</b>     |  | <b>1,964,153</b> | <b>2,141,660</b> | <b>2,755,200</b>  | <b>2,935,733</b> | <b>2,835,100</b>  |
| <b>CAPITAL OUTLAY</b>                     |  |                  |                  |                   |                  |                   |
| Dept 735 - SC                             | Capital Outlay                         | -                | 23,788           | 75,000            | -                | 50,000            |
| Dept 738 - PS                             | Capital Outlay                         | -                | 10,369           | 75,000            | 50,000           | 75,000            |
| 603-000-53001                             | Capital Outlay                         | 42,116           | -                | -                 | -                | -                 |
| 603-000-53402                             | Annual Maint - Engineering             | -                | 62,874           | 200,000           | 50,000           | 300,000           |
| 603-000-53403                             | WWTP Influent Flow Meter               | -                | 45,196           | -                 | -                | -                 |
| 603-000-53404                             | WWTP Rebuild Headworks Screen          | -                | 40,960           | 42,000            | -                | 42,000            |
| 603-000-53033                             | Sewer Capacity - Professional Services | -                | -                | -                 | -                | 2,500,000         |
| 603-000-53034                             | Basin 6 Project                        | -                | -                | 3,650,000         | -                | -                 |
| 603-000-53407                             | Pump Station 3 - Onsite Generator      | -                | -                | 90,000            | -                | 90,000            |
| 603-000-53035                             | Basin 5 Pipeline Upsize                | -                | -                | 720,000           | -                | -                 |
| 603-000-53409                             | Basin 4 Pipeline Upsize                | -                | -                | 2,575,000         | -                | -                 |
| 603-000-53410                             | Install Overflow Alarms                | -                | -                | 7,200             | -                | 7,200             |
| <b>TOTAL CAPITAL OUTLAY</b>               |  | <b>42,116</b>    | <b>183,187</b>   | <b>7,434,200</b>  | <b>100,000</b>   | <b>3,064,200</b>  |
| <b>TRANSFERS</b>                          |  |                  |                  |                   |                  |                   |
| 603-000-54001                             | Transfers                              | 300,000          | -                | -                 | -                | -                 |
| <b>DEBT SERVICE</b>                       |  |                  |                  |                   |                  |                   |
| 603-000-55001                             | Principal                              | 560,540          | 560,540          | 575,400           | 575,400          | 587,640           |
| 603-000-55002                             | Interest                               | 107,005          | 104,615          | 90,800            | 90,800           | 76,540            |
| 603-000-55003                             | Loan Fee                               | 4,750            | 4,750            | 4,300             | 4,300            | 4,300             |
| <b>TOTAL DEBT SERVICE</b>                 |  | <b>672,295</b>   | <b>669,905</b>   | <b>670,500</b>    | <b>670,500</b>   | <b>668,480</b>    |
| <b>CONTINGENCY</b>                        |  |                  |                  |                   |                  |                   |
| 603-000-58001                             | Contingency                            | -                | -                | 2,861,000         | -                | 3,276,311         |
| <b>UNAPPROPRIATED ENDING FUND BALANCE</b> |  |                  |                  |                   |                  |                   |
| 603-000-59001                             | unappropriated Fund Balance            | 3,628,232        | 4,445,080        | 865,000           | 4,715,647        | 1,525,956         |
| <b>TOTAL EXPENSES</b>                     |  | <b>7,520,797</b> | <b>8,494,832</b> | <b>15,823,600</b> | <b>9,402,580</b> | <b>12,364,147</b> |

**SEWER FUND**  
**BY DEPARTMENT**

| SEWER FUND                                 | 2021-22          | 2022-23          | 2023-24          | 2023-24          | 2024-25          |
|--|------------------|------------------|------------------|------------------|------------------|
|  | Actual           | Actual           | Adopted          | Est YE           | Proposed         |
| <b><u>SEWER COLLECTION DEPARTMENT</u></b>  |                  |                  |                  |                  |                  |
| <b>PERSONNEL SERVICES</b>                  |                  |                  |                  |                  |                  |
| 603-735-51016 PW Support Charges           | 482,000          | 575,000          | 739,500          | 560,000          | 565,700          |
| <b>TOTAL PERSONNEL SERVICES</b>            | <b>482,000</b>   | <b>575,000</b>   | <b>739,500</b>   | <b>560,000</b>   | <b>565,700</b>   |
| <b>MATERIALS &amp; SERVICES</b>            |                  |                  |                  |                  |                  |
| 603-735-52001 Operating Supplies           | 5,340            | 23,617           | 20,000           | 20,000           | 20,000           |
| 603-735-52003 Utilities                    | 336              | 344              | 1,000            | 1,000            | 1,000            |
| 603-735-52019 Professional Services        | 3,483            | 1,857            | 12,000           | 10,000           | 10,000           |
| 603-735-52025 GFSS Fund Charges            | 942,000          | 1,295,000        | 1,451,200        | 1,451,200        | 1,444,200        |
| 603-735-52026 Equipment Fund Charges       | 105,000          | -                | -                | -                | -                |
| 603-735-52063 PW Operation Fund Charges    | 17,000           | 84,000           | 177,200          | 177,200          | 201,900          |
| 603-735-52067 In Lieu of Franchise Fee     | 421,921          | 232,747          | 477,000          | 673,483          | 497,000          |
| <b>TOTAL MATERIALS &amp; SERVICES</b>      | <b>1,495,080</b> | <b>1,637,565</b> | <b>2,138,400</b> | <b>2,332,883</b> | <b>2,174,100</b> |
| <b>CAPITAL OUTLAY</b>                      |                  |                  |                  |                  |                  |
| 603-735-53402 Annual Maint. Ops            | -                | 23,788           | 75,000           | -                | 50,000           |
| <b>TOTAL CAPITAL OUTLAY</b>                | <b>-</b>         | <b>23,788</b>    | <b>75,000</b>    | <b>-</b>         | <b>50,000</b>    |
| <b>TOTAL EXPENDITURES</b>                  | <b>1,977,080</b> | <b>2,236,353</b> | <b>2,952,900</b> | <b>2,892,883</b> | <b>2,789,800</b> |
| <b><u>PRIMARY TREATMENT DEPARTMENT</u></b> |                  |                  |                  |                  |                  |
| <b>PERSONNEL SERVICES</b>                  |                  |                  |                  |                  |                  |
| 603-736-51016 PW Support Services Charge   | 108,000          | 140,000          | 176,200          | 145,000          | 153,700          |
| <b>TOTAL PERSONNEL SERVICES</b>            | <b>108,000</b>   | <b>140,000</b>   | <b>176,200</b>   | <b>145,000</b>   | <b>153,700</b>   |
| <b>MATERIALS &amp; SERVICES</b>            |                  |                  |                  |                  |                  |
| 603-736-52001 Operating Supplies           | 14,523           | 16,593           | 10,000           | 12,000           | 12,000           |
| 603-736-52003 Utilities                    | 18,692           | 20,057           | 25,000           | 23,500           | 25,000           |
| 603-736-52010 Telephone                    | 3,100            | 1,921            | 2,000            | 2,500            | 2,800            |
| 603-736-52016 Insurance                    | 46,278           | 57,375           | 64,700           | 66,950           | 73,000           |
| 603-736-52018 Professional Development     | 1,391            | 917              | 1,200            | 1,500            | 1,500            |
| 603-736-52019 Professional Services        | 1,975            | 486              | 2,500            | 2,500            | 8,000            |
| 603-736-52021 Equipment Maintenance        | -                | -                | -                | -                | -                |
| 603-736-52023 Facility Maintenance         | 6,905            | 6,471            | 8,000            | 8,000            | 8,000            |
| 603-736-52026 Equipment Fund Charges       | -                | -                | -                | -                | -                |
| 603-736-52028 Projects & Programs          | -                | -                | -                | -                | -                |
| 603-736-52064 Lab Testing                  | 14,403           | 9,967            | 12,000           | 12,000           | 12,000           |
| 603-736-52083 Chemicals                    | 35,231           | 58,788           | 100,000          | 100,000          | 100,000          |
| 603-736-52999 Indirect Cost Allocation     | -                | -                | -                | -                | -                |
| <b>TOTAL MATERIALS &amp; SERVICES</b>      | <b>142,500</b>   | <b>172,575</b>   | <b>225,400</b>   | <b>228,950</b>   | <b>242,300</b>   |
| <b>TOTAL EXPENDITURES</b>                  | <b>250,500</b>   | <b>312,575</b>   | <b>401,600</b>   | <b>373,950</b>   | <b>396,000</b>   |

**SEWER FUND**  
**BY DEPARTMENT**

| SEWER FUND                                   | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Adopted | 2023-24<br>Est YE | 2024-25<br>Proposed |
|--|-------------------|-------------------|--------------------|-------------------|---------------------|
| <b><u>SECONDARY TREATMENT DEPARTMENT</u></b> |                   |                   |                    |                   |                     |
| <b>PERSONNEL SERVICES</b>                    |                   |                   |                    |                   |                     |
| 603-737-51016 PW Support Charges             | 216,000           | 265,000           | 251,300            | 220,700           | 217,100             |
| <b>TOTAL PERSONNEL SERVICES</b>              | <b>216,000</b>    | <b>265,000</b>    | <b>251,300</b>     | <b>220,700</b>    | <b>217,100</b>      |
| <b>MATERIALS &amp; SERVICES</b>              |                   |                   |                    |                   |                     |
| 603-737-52001 Operating Supplies             | 14,023            | 20,669            | 20,000             | 20,000            | 25,000              |
| 603-737-52003 Utilities                      | 174,124           | 161,366           | 200,000            | 175,000           | 175,000             |
| 603-737-52010 Telephone                      | 3,101             | 1,921             | 1,700              | 1,700             | 1,700               |
| 603-737-52016 Insurance                      | 49,278            | 61,122            | 69,000             | 73,000            | 78,000              |
| 603-737-52018 Professional Development       | 1,158             | 1,782             | 1,200              | 1,500             | 1,500               |
| 603-737-52019 Professional Services          | 4,416             | 5,500             | 6,000              | 3,000             | 10,000              |
| 603-737-52022 Fuel                           | 54                | 34                | 500                | -                 | -                   |
| 603-737-52023 Facility Maintenance           | 3,354             | 2,788             | 3,500              | 4,000             | 4,000               |
| 603-737-52064 Lab Testing                    | 30,009            | 30,927            | 40,000             | 40,000            | 50,000              |
| 603-737-52066 Permit Fees                    | 26,569            | 26,069            | 30,000             | 30,000            | 35,000              |
| <b>TOTAL MATERIALS &amp; SERVICES</b>        | <b>306,086</b>    | <b>312,178</b>    | <b>371,900</b>     | <b>348,200</b>    | <b>380,200</b>      |
| <b>TOTAL EXPENDITURES</b>                    | <b>522,086</b>    | <b>577,178</b>    | <b>623,200</b>     | <b>568,900</b>    | <b>597,300</b>      |
| <b><u>PUMP SERVICES DEPARTMENT</u></b>       |                   |                   |                    |                   |                     |
| <b>PERSONNEL SERVICES</b>                    |                   |                   |                    |                   |                     |
| 603-738-51016 PW Support Charges             | 108,000           | 75,000            | 70,700             | 55,000            | 57,600              |
| <b>TOTAL PERSONNEL SERVICES</b>              | <b>108,000</b>    | <b>75,000</b>     | <b>70,700</b>      | <b>55,000</b>     | <b>57,600</b>       |
| <b>MATERIALS &amp; SERVICES</b>              |                   |                   |                    |                   |                     |
| 603-738-52001 Operating Supplies             | 8,623             | 4,307             | 5,000              | 5,000             | 5,000               |
| 603-738-52003 Utilities                      | 11,143            | 11,071            | 11,000             | 17,200            | 18,000              |
| 603-738-52010 Telephone                      | 721               | 498               | 500                | 500               | 500                 |
| 603-738-52019 Professional Services          | -                 | 3,466             | 3,000              | 3,000             | 15,000              |
| <b>TOTAL MATERIALS &amp; SERVICES</b>        | <b>20,487</b>     | <b>19,342</b>     | <b>19,500</b>      | <b>25,700</b>     | <b>38,500</b>       |
| <b>CAPITAL OUTLAY</b>                        |                   |                   |                    |                   |                     |
| 603-738-53402 Annual Maint. Ops              | -                 | 10,369            | 75,000             | 50,000            | 75,000              |
| <b>TOTAL CAPITAL OUTLAY</b>                  | <b>-</b>          | <b>10,369</b>     | <b>75,000</b>      | <b>50,000</b>     | <b>75,000</b>       |
| <b>TOTAL EXPENDITURES</b>                    | <b>128,487</b>    | <b>104,711</b>    | <b>165,200</b>     | <b>130,700</b>    | <b>171,100</b>      |

**STORM FUND**

| <b>STORM FUND</b>                     |                            | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>   | <b>2023-24</b>   | <b>2024-25</b>   |
|---------------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|
|                                       |                            | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Est YE</b>    | <b>Proposed</b>  |
| <b><u>RESOURCES</u></b>               |                            |                  |                  |                  |                  |                  |
| <b>CHARGES FOR SERVICES</b>           |                            |                  |                  |                  |                  |                  |
| 605-000-34014                         | Connection Charge          | 26               | -                | -                | -                | -                |
| 605-000-34017                         | Storm Service Charge       | 1,110,037        | 1,399,978        | 1,590,000        | 1,645,000        | 1,661,000        |
| <b>TOTAL CHARGES FOR SERVICES</b>     |                            | <b>1,110,063</b> | <b>1,399,978</b> | <b>1,590,000</b> | <b>1,645,000</b> | <b>1,661,000</b> |
| <b>MISCELLANEOUS</b>                  |                            |                  |                  |                  |                  |                  |
| 605-000-37001                         | Interest                   | 5,000            | 26,804           | 14,000           | 40,000           | 25,000           |
| <b>TOTAL MISCELLANEOUS</b>            |                            | <b>5,000</b>     | <b>26,804</b>    | <b>14,000</b>    | <b>40,000</b>    | <b>25,000</b>    |
| <b>FUND BALANCE AVAILABLE</b>         |                            |                  |                  |                  |                  |                  |
| 605-000-39001                         | Fund Balance Available     | 1,872,115        | 1,576,492        | 1,417,900        | 1,545,056        | 1,307,495        |
| <b>TOTAL RESOURCES</b>                |                            | <b>2,987,178</b> | <b>3,003,274</b> | <b>3,021,900</b> | <b>3,230,056</b> | <b>2,993,495</b> |
| <b><u>EXPENSES</u></b>                |                            |                  |                  |                  |                  |                  |
| <b>PERSONNEL SERVICES</b>             |                            |                  |                  |                  |                  |                  |
| 605-000-51016                         | PW Support Charges         | 505,000          | 550,000          | 631,100          | 631,100          | 665,800          |
| <b>TOTAL PERSONNEL SERVICES</b>       |                            | <b>505,000</b>   | <b>550,000</b>   | <b>631,100</b>   | <b>631,100</b>   | <b>665,800</b>   |
| <b>MATERIALS &amp; SERVICES</b>       |                            |                  |                  |                  |                  |                  |
| 605-000-52001                         | Operating Supplies         | 7,308            | 11,371           | 20,000           | 15,000           | 15,000           |
| 605-000-52019                         | Professional Services      | 975              | 311              | 5,000            | 3,000            | 3,000            |
| 605-000-52025                         | GFSS Fund Charges          | 648,000          | 740,000          | 829,300          | 829,300          | 825,300          |
| 605-000-52026                         | Equipment Fund Charges     | 80,000           | -                | -                | -                | -                |
| 605-000-52063                         | PW Operations Fund Charges | 17,000           | 84,000           | 177,200          | 177,200          | 168,250          |
| 605-000-52067                         | In Lieu of Franchise Fee   | 110,624          | 67,536           | 159,000          | 236,961          | 166,100          |
| <b>TOTAL MATERIALS &amp; SERVICES</b> |                            | <b>863,907</b>   | <b>903,218</b>   | <b>1,190,500</b> | <b>1,261,461</b> | <b>1,177,650</b> |
| <b>CAPITAL OUTLAY</b>                 |                            |                  |                  |                  |                  |                  |
| 605-000-53001                         | Capital Outlay             | 41,780           | 5,000            | -                | -                | 100,000          |
| 605-000-53501                         | Annual Maintenance - Ops   | -                | -                | 200,000          | 30,000           | 200,000          |
| <b>TOTAL CAPITAL OUTLAY</b>           |                            | <b>41,780</b>    | <b>5,000</b>     | <b>200,000</b>   | <b>30,000</b>    | <b>300,000</b>   |
| <b>CONTINGENCY</b>                    |                            |                  |                  |                  |                  |                  |
| 605-000-58001                         | Contingency                | -                | -                | 1,000,300        |                  | 421,315          |
| <b>UNAPPROPRIATED FUND BALANCE</b>    |                            |                  |                  |                  |                  |                  |
| 605-000-59001                         | Unapp Fund Balance         | 1,576,492        | 1,545,056        | -                | 1,307,495        | 428,730          |
| <b>TOTAL EXPENSES</b>                 |                            | <b>2,987,178</b> | <b>3,003,274</b> | <b>3,021,900</b> | <b>3,230,056</b> | <b>2,993,495</b> |

## **INTERNAL SERVICE FUNDS**

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

### **PW Operations Fund**

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

There are three funds that are no longer in use and are shown for historical purposes: Major Maintenance Fund, Technology Fund, and Equipment Fund.

**PW OPERATIONS FUND**

| <b>PW OPERATIONS FUND</b>             |                            | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>   | <b>2023-24</b>   | <b>2024-25</b>   |
|---------------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|
|                                       |                            | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Est YE</b>    | <b>Proposed</b>  |
| <b><u>RESOURCES</u></b>               |                            |                  |                  |                  |                  |                  |
| <b>CHARGES FOR SERVICES</b>           |                            |                  |                  |                  |                  |                  |
| 703-000-34010                         | PW Support Services Charge | 3,349,000        | 3,587,000        | 4,299,400        | 4,299,400        | 3,983,400        |
| <b>TOTAL CHARGES FOR SERVICES</b>     |                            | <b>3,349,000</b> | <b>3,587,000</b> | <b>4,299,400</b> | <b>4,299,400</b> | <b>3,983,400</b> |
| <b>LICENSES, PERMITS, FEES</b>        |                            |                  |                  |                  |                  |                  |
| 703-000-35017                         | Engineering Fees           | 72,248           | 34,005           | 25,000           | 25,000           | 25,000           |
| <b>MISCELLANEOUS</b>                  |                            |                  |                  |                  |                  |                  |
| 703-000-37001                         | Interest                   | -                | 74,243           | -                | 8,000            | 6,000            |
| 703-000-37004                         | Miscellaneous - General    | 7,316            | 28,114           | -                | -                | -                |
| <b>TOTAL MISCELLANEOUS</b>            |                            | <b>7,316</b>     | <b>102,357</b>   | <b>-</b>         | <b>8,000</b>     | <b>6,000</b>     |
| <b>FUND BALANCE AVAILABLE</b>         |                            |                  |                  |                  |                  |                  |
| 703-000-39001                         | Fund Balance Available     | 373,379          | (74,791)         | 369,300          | 6,458            | 724,958          |
| <b>TOTAL RESOURCES</b>                |                            | <b>3,801,943</b> | <b>3,648,571</b> | <b>4,693,700</b> | <b>4,338,858</b> | <b>4,739,358</b> |
| <b><u>EXPENSES</u></b>                |                            |                  |                  |                  |                  |                  |
| <b>PERSONNEL SERVICES</b>             |                            |                  |                  |                  |                  |                  |
| Dept 733 - Eng                        | Personnel Services         | 504,492          | 478,867          | 657,600          | 554,400          | 554,200          |
| Dept 734 - Ops                        | Personnel Services         | 2,592,845        | 2,118,161        | 2,560,600        | 2,119,000        | 2,293,100        |
| Dept 739 - Fac                        | Personnel Services         | -                | 404,309          | 372,400          | 406,700          | 462,900          |
| <b>TOTAL PERSONNEL SERVICES</b>       |                            | <b>3,097,337</b> | <b>3,001,337</b> | <b>3,590,600</b> | <b>3,080,100</b> | <b>3,310,200</b> |
| <b>MATERIALS &amp; SERVICES</b>       |                            |                  |                  |                  |                  |                  |
| Dept 733 - Eng                        | Materials & Services       | 136,846          | 83,305           | 91,000           | 83,000           | 100,000          |
| Dept 734 - Ops                        | Materials & Services       | 642,551          | 355,357          | 400,100          | 329,900          | 388,000          |
| Dept 739 - Fac                        | Materials & Services       | -                | 119,044          | 162,000          | 120,900          | 185,000          |
| <b>TOTAL MATERIALS &amp; SERVICES</b> |                            | <b>779,397</b>   | <b>557,706</b>   | <b>653,100</b>   | <b>533,800</b>   | <b>673,000</b>   |
| <b>CAPITAL OUTLAY</b>                 |                            |                  |                  |                  |                  |                  |
| Dept 739 - Fac                        | Capital Outlay             | -                | 83,070           | 50,000           | -                | 100,000          |
| <b>CONTINGENCY</b>                    |                            |                  |                  |                  |                  |                  |
| 703-000-58001                         | Contingency                | -                | -                | 400,000          | -                | 656,158          |
| <b>ENDING FUND BALANCE</b>            |                            | <b>(74,791)</b>  | <b>6,458</b>     | <b>-</b>         | <b>724,958</b>   | <b>-</b>         |
| <b>TOTAL EXPENSES</b>                 |                            | <b>3,801,943</b> | <b>3,648,571</b> | <b>4,693,700</b> | <b>4,338,858</b> | <b>4,739,358</b> |

**PW OPERATIONS FUND**  
**BY DEPARTMENT**

| <b>PW OPERATIONS FUND</b>             |                             | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>   | <b>2023-24</b>   | <b>2024-25</b>   |
|---------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|
|                                       |                             | <b>Actual</b>    | <b>Actual</b>    | <b>Adopted</b>   | <b>Est YE</b>    | <b>Proposed</b>  |
| <b><u>ENGINEERING</u></b>             |                             |                  |                  |                  |                  |                  |
| <b>PERSONNEL SERVICES</b>             |                             |                  |                  |                  |                  |                  |
| 703-733-50001                         | Regular Wages               | 323,713          | 293,175          | 389,400          | 340,000          | 335,700          |
| 703-733-51005                         | CIS Insurance               | 53,003           | 67,279           | 97,600           | 60,000           | 70,900           |
| 703-733-51006                         | VEBA                        | 3,796            | 5,309            | 7,700            | 6,400            | 6,600            |
| 703-733-51007                         | Retirement                  | 99,053           | 88,423           | 125,900          | 116,000          | 109,100          |
| 703-733-51008                         | Taxes                       | 22,088           | 22,141           | 31,400           | 29,000           | 27,100           |
| 703-733-51015                         | Other Benefits              | 2,839            | 2,540            | 5,600            | 3,000            | 4,800            |
| <b>TOTAL PERSONNEL SERVICES</b>       |                             | <b>504,492</b>   | <b>478,867</b>   | <b>657,600</b>   | <b>554,400</b>   | <b>554,200</b>   |
| <b>MATERIALS &amp; SERVICES</b>       |                             |                  |                  |                  |                  |                  |
| 703-733-52001                         | Operating Supplies          | 7,814            | 13,689           | 10,000           | 8,000            | 8,000            |
| 703-733-52006                         | Computer Maintenance        | -                | 1,182            | 2,000            | 2,000            | 3,000            |
| 703-733-52010                         | Telephone                   | 1,657            | 3,724            | 3,000            | 3,000            | 3,000            |
| 703-733-52014                         | Recruiting                  | 365              | -                | -                | -                | -                |
| 703-733-52018                         | Professional Development    | 3,654            | 6,157            | 8,000            | 6,000            | 6,000            |
| 703-733-52019                         | Professional Services       | 32,738           | 35,821           | 30,000           | 30,000           | 40,000           |
| 703-733-52022                         | Fuel                        | 702              | 314              | 5,000            | 5,000            | 5,000            |
| 703-733-52027                         | IT Fund Charges             | 4,000            | -                | -                | -                | -                |
| 703-733-52028                         | Projects & Programs         | 69,576           | 5,609            | 5,000            | 5,000            | 5,000            |
| 703-733-52097                         | Enterprise Fleet            | 4,138            | 7,093            | 8,000            | 9,000            | 10,000           |
| 703-733-52100                         | PW Administration           | 12,202           | 9,716            | 20,000           | 15,000           | 20,000           |
| <b>TOTAL MATERIALS &amp; SERVICES</b> |                             | <b>136,846</b>   | <b>83,305</b>    | <b>91,000</b>    | <b>83,000</b>    | <b>100,000</b>   |
| <b>TOTAL EXPENSES</b>                 |                             | <b>641,338</b>   | <b>562,172</b>   | <b>748,600</b>   | <b>637,400</b>   | <b>654,200</b>   |
| <b><u>PW OPERATIONS</u></b>           |                             |                  |                  |                  |                  |                  |
| <b>PERSONNEL SERVICES</b>             |                             |                  |                  |                  |                  |                  |
| 703-734-50001                         | Regular Wages               | 1,495,653        | 1,227,552        | 1,455,900        | 1,233,000        | 1,309,100        |
| 703-734-50004                         | Overtime                    | 13,705           | 13,626           | 20,000           | 18,000           | 18,100           |
| 703-734-51005                         | CIS Insurance               | 436,941          | 331,881          | 443,600          | 330,000          | 387,600          |
| 703-734-51006                         | VEBA                        | 47,117           | 49,682           | 27,600           | 22,000           | 24,700           |
| 703-734-51007                         | Retirement                  | 462,971          | 384,270          | 474,100          | 390,000          | 428,300          |
| 703-734-51008                         | Taxes                       | 115,052          | 94,591           | 118,900          | 96,000           | 106,900          |
| 703-734-51015                         | Other Benefits              | 21,406           | 16,559           | 20,500           | 30,000           | 18,400           |
| <b>TOTAL PERSONNEL SERVICES</b>       |                             | <b>2,592,845</b> | <b>2,118,161</b> | <b>2,560,600</b> | <b>2,119,000</b> | <b>2,293,100</b> |
| <b>MATERIALS &amp; SERVICES</b>       |                             |                  |                  |                  |                  |                  |
| 703-734-52001                         | Operating Supplies          | 17,961           | 37,999           | 35,000           | 22,000           | -                |
| 703-734-52002                         | Personnel Uniforms Equipmer | 1,397            | 4,192            | 3,000            | 2,300            | -                |
| 703-734-52003                         | Utilities                   | 10,594           | 12,350           | 15,000           | 13,500           | 14,000           |
| 703-734-52010                         | Telephone                   | 8,036            | 8,459            | 8,000            | 7,000            | 14,000           |
| 703-734-52014                         | Recruiting Expense          | -                | 465              | -                | -                | -                |
| 703-734-52016                         | Insurance - General         | 154,279          | 191,552          | 216,100          | 191,600          | 228,000          |
| 703-734-52018                         | Professional Development    | 9,852            | 7,177            | 12,000           | 7,500            | 12,000           |
| 703-734-52019                         | Professional Services       | 205,937          | 22,707           | 20,000           | 14,000           | 25,000           |
| 703-734-52022                         | Fuel/Oil                    | 48,054           | 46,981           | 60,000           | 50,300           | 65,000           |
| 703-734-52023                         | Facility Maintenance        | 25,199           | 11,940           | 20,000           | 10,700           | 15,000           |
| 703-734-52027                         | IT Fund Charges             | 140,000          | -                | -                | -                | -                |
| 703-734-52028                         | Projects & Programs         | 913              | -                | -                | -                | -                |
| 703-734-52046                         | Dock Services               | 8,779            | -                | -                | -                | -                |
| 703-734-52047                         | Marine Board                | 579              | -                | -                | -                | -                |
| 703-734-52097                         | Enterprise Fleet            | 10,042           | 11,535           | 11,000           | 11,000           | 15,000           |
| <b>TOTAL MATERIALS &amp; SERVICES</b> |                             | <b>642,551</b>   | <b>355,357</b>   | <b>400,100</b>   | <b>329,900</b>   | <b>388,000</b>   |
| <b>TOTAL EXPENSES</b>                 |                             | <b>3,235,396</b> | <b>2,473,518</b> | <b>2,960,700</b> | <b>2,448,900</b> | <b>2,681,100</b> |

**PW OPERATIONS FUND**  
**BY DEPARTMENT**

| <b>PW OPERATIONS FUND</b>              |                                | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2023-24</b> | <b>2024-25</b>  |
|--|--------------------------------|----------------|----------------|----------------|----------------|-----------------|
|  |                                | <b>Actual</b>  | <b>Actual</b>  | <b>Adopted</b> | <b>Est YE</b>  | <b>Proposed</b> |
| <b><u>FACILITY MAINTENANCE</u></b>     |                                |                |                |                |                |                 |
| <b><u>PERSONNEL SERVICES</u></b>       |                                |                |                |                |                |                 |
| 703-739-50001                          | Regular Wages                  | -              | 236,006        | 210,900        | 240,000        | 265,400         |
| 703-739-50004                          | Overtime                       | -              | 1,171          | 3,000          | 300            | 3,100           |
| 703-739-51005                          | CIS Insurance                  | -              | 66,456         | 63,600         | 67,000         | 76,000          |
| 703-739-51006                          | VEBA                           | -              | 4,492          | 4,000          | 4,400          | 5,100           |
| 703-739-51007                          | Retirement                     | -              | 74,582         | 70,400         | 75,000         | 87,600          |
| 703-739-51008                          | Taxes                          | -              | 18,069         | 17,300         | 19,000         | 21,700          |
| 703-739-51015                          | Other Benefits                 | -              | 3,533          | 3,200          | 1,000          | 4,000           |
| <b>TOTAL PERSONNEL SERVICES</b>        |                                | -              | <b>404,309</b> | <b>372,400</b> | <b>406,700</b> | <b>462,900</b>  |
| <b><u>MATERIALS &amp; SERVICES</u></b> |                                |                |                |                |                |                 |
| 703-739-52001                          | Operating Supplies             | -              | 4,751          | 10,000         | 3,900          | 10,000          |
| 703-739-52002                          | Personnel Uniforms Equipmer    | -              | 1,121          | 2,000          | 1,200          | 2,000           |
| 703-739-52010                          | Telephone                      | -              | 250            | 2,000          | 7,800          | 2,000           |
| 703-739-52018                          | Professional Development       | -              | 1,740          | 3,000          | 1,000          | 5,000           |
| 703-739-52019                          | Professional Services          | -              | 7,365          | 15,000         | 10,000         | 16,000          |
| 703-739-52022                          | Fuel                           | -              | -              | -              | -              | 10,000          |
| 703-739-52023                          | Facility Maintenance           | -              | 1,423          | 10,000         | 8,200          | 10,000          |
| 703-739-52099                          | Equipment Operations           | -              | 79,448         | 100,000        | 72,500         | 100,000         |
| 703-739-52120                          | Facility Maintenance Other Cil | -              | 22,946         | 20,000         | 16,300         | 30,000          |
| <b>TOTAL MATERIALS &amp; SERVICES</b>  |                                | -              | <b>119,044</b> | <b>162,000</b> | <b>120,900</b> | <b>185,000</b>  |
| <b><u>CAPITAL OUTLAY</u></b>           |                                |                |                |                |                |                 |
| 703-739-53701                          | Equipment purchases            | -              | 83,070         | 50,000         | -              | 100,000         |
| <b>TOTAL EXPENSES</b>                  |                                | -              | <b>606,423</b> | <b>584,400</b> | <b>527,600</b> | <b>747,900</b>  |

**MAJOR MAINTENANCE FUND**

| MAJOR MAINTENANCE FUND               | 2021-22<br>Actual | 2022-23<br>Actual | 2023-24<br>Adopted | 2023-24<br>Est YE | 2024-25<br>Proposed |
|--------------------------------------|-------------------|-------------------|--------------------|-------------------|---------------------|
| <b>RESOURCES</b>                     |                   |                   |                    |                   |                     |
| <b>INTERGOVERNMENTAL REVENUE</b>     |                   |                   |                    |                   |                     |
| 704-000-33005 Grants                 | 250,949           | 5,350             | -                  |                   | -                   |
| <b>MISCELLANEOUS</b>                 |                   |                   |                    |                   |                     |
| 704-000-37004 Miscellaneous          | 3,639             | -                 | -                  |                   | -                   |
| <b>TRANSFERS</b>                     |                   |                   |                    |                   |                     |
| 704-000-38001 Transfers              | 1,096,000         | -                 | -                  |                   | -                   |
| <b>FUND BALANCE AVAILABLE</b>        |                   |                   |                    |                   |                     |
| 704-000-39001 Fund Balance Available | 401,887           | 302,167           | -                  | 139,517           | -                   |
| <b>TOTAL RESOURCES</b>               | <b>1,752,475</b>  | <b>307,517</b>    | <b>-</b>           | <b>139,517</b>    | <b>-</b>            |
| <b>EXPENSES</b>                      |                   |                   |                    |                   |                     |
| <b>CAPITAL OUTLAY</b>                |                   |                   |                    |                   |                     |
| 704-000-53012 Parks                  | 5,000             | -                 | -                  |                   | -                   |
| 704-000-53013 Library                | 22,000            | -                 | -                  |                   | -                   |
| 704-000-53017 Recreation Center      | 848,000           | -                 | -                  |                   | -                   |
| 704-000-53018 City Hall              | 58,308            | -                 | -                  |                   | -                   |
| 704-000-53024 Police Station         | -                 | -                 | -                  |                   | -                   |
| 704-000-53025 Senior Center          | 17,000            | -                 | -                  |                   | -                   |
| 704-000-53026 5th Street Trail       | -                 | -                 | -                  |                   | -                   |
| 704-000-53027 Campbell Park          | 465,000           | -                 | -                  |                   | -                   |
| 704-000-53028 Bennet Building        | 20,000            | -                 | -                  |                   | -                   |
| 704-000-53029 Public Works           | 15,000            | -                 | -                  |                   | -                   |
| <b>TOTAL CAPITAL OUTLAY</b>          | <b>1,450,308</b>  | <b>-</b>          | <b>-</b>           | <b>-</b>          | <b>-</b>            |
| <b>TRANSFERS</b>                     |                   |                   |                    |                   |                     |
| 202-725-54001 Transfers              | -                 | 168,000           | -                  | 139,517           |                     |
| <b>ENDING FUND BALANCE</b>           |                   |                   |                    |                   |                     |
|                                      | 302,167           | 139,517           | -                  |                   | -                   |
| <b>TOTAL EXPENSES</b>                | <b>1,752,475</b>  | <b>307,517</b>    | <b>-</b>           | <b>139,517</b>    | <b>-</b>            |

**TECHNOLOGY FUND**

| TECHNOLOGY FUND                       |                           | 2021-22        | 2022-23      | 2023-24       | 2023-24      | 2024-25  |
|---------------------------------------|---------------------------|----------------|--------------|---------------|--------------|----------|
|                                       |                           | Actual         | Actual       | Adopted       | Est YE       | Proposed |
| <b><u>RESOURCES</u></b>               |                           |                |              |               |              |          |
| <b>Grants</b>                         |                           |                |              |               |              |          |
| 702-000-33005                         | Grants                    | 91,281         | -            | -             |              | -        |
| <b>CHARGES FOR SERVICES</b>           |                           |                |              |               |              |          |
| 702-000-34021                         | IT Fund Charges           | 559,500        | -            | -             |              | -        |
| <b>MISCELLANEOUS</b>                  |                           |                |              |               |              |          |
| 702-000-37004                         | Miscellaneous             | 8,700          | -            | -             |              | -        |
| <b>FUND BALANCE AVAILABLE</b>         |                           |                |              |               |              |          |
| 702-000-39001                         | Fund Balance Available    | 468            | 2,195        | 70,000        | 2,195        | -        |
| <b>TOTAL RESOURCES</b>                |                           | <b>659,949</b> | <b>2,195</b> | <b>70,000</b> | <b>2,195</b> | <b>-</b> |
| <b><u>EXPENSES</u></b>                |                           |                |              |               |              |          |
| <b>PERSONNEL SERVICES</b>             |                           |                |              |               |              |          |
| 702-000-50001                         | Regular Wages             | 130,000        | -            | -             |              | -        |
| 702-000-51005                         | CIS Insurance             | 50,000         | -            | -             |              | -        |
| 702-000-51006                         | VEBA                      | 4,000          | -            | -             |              | -        |
| 702-000-51007                         | Retirement                | 40,000         | -            | -             |              | -        |
| 702-000-51008                         | Taxes                     | 10,000         | -            | -             |              | -        |
| 702-000-51009                         | Workers Comp              | -              | -            | -             |              | -        |
| 702-000-51012                         | Certification & Incentive | -              | -            | -             |              | -        |
| 702-000-51014                         | Disability Life Ins       | -              | -            | -             |              | -        |
| 702-000-51015                         | Other Benefits            | 1,000          | -            | -             |              | -        |
| <b>TOTAL PERSONNEL SERVICES</b>       |                           | <b>235,000</b> | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>-</b> |
| <b>MATERIALS &amp; SERVICES</b>       |                           |                |              |               |              |          |
| 702-000-52001                         | Operating Supplies        | 5,000          | -            | -             |              | -        |
| 702-000-52003                         | Utilities                 | 75,000         | -            | -             |              | -        |
| 702-000-52006                         | Computer Maintenance      | 130,000        | -            | -             |              | -        |
| 702-000-52010                         | Telephone                 | 32,000         | -            | -             |              | -        |
| 702-000-52019                         | Professional Services     | 180,754        | -            | -             |              | -        |
| <b>TOTAL MATERIALS &amp; SERVICES</b> |                           | <b>422,754</b> | <b>-</b>     | <b>-</b>      | <b>-</b>     | <b>-</b> |
| <b>TRANSFER</b>                       |                           |                |              |               |              |          |
| 702-000-54001                         | Transfer                  | -              | -            | 70,000        | 2,195        | -        |
| <b>ENDING FUND BALANCE</b>            |                           | <b>2,195</b>   | <b>2,195</b> | <b>-</b>      | <b>-</b>     | <b>-</b> |
| <b>TOTAL EXPENSES</b>                 |                           | <b>659,949</b> | <b>2,195</b> | <b>70,000</b> | <b>2,195</b> | <b>-</b> |

**EQUIPMENT FUND**

| <b>EQUIPMENT FUND</b>         |                         | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b>  |
|-------------------------------|-------------------------|----------------|----------------|----------------|-----------------|
|                               |                         | <b>Actual</b>  | <b>Actual</b>  | <b>Adopted</b> | <b>Proposed</b> |
| <b><u>RESOURCES</u></b>       |                         |                |                |                |                 |
| <b>MISCELLANEOUS</b>          |                         |                |                |                |                 |
| 701-000-37004                 | Miscellaneous - General | 17,223         | -              | -              | -               |
| <b>FUND BALANCE AVAILABLE</b> |                         |                |                |                |                 |
| 701-000-39001                 | Fund Balance Available  | 478,777        | -              | -              | -               |
| <b>TOTAL RESOURCES</b>        |                         | <b>496,000</b> | -              | -              | -               |
| <b><u>EXPENSES</u></b>        |                         |                |                |                |                 |
| <b>TRANSFERS</b>              |                         |                |                |                |                 |
| 701-000-54001                 | Transfer                | 496,000        | -              | -              | -               |
| <b>ENDING FUND BALANCE</b>    |                         | -              | -              | -              | -               |
| <b>TOTAL EXPENSES</b>         |                         | <b>496,000</b> | -              | -              | -               |

**CAPITAL IMPROVEMENT PROGRAM**

**City of St Helens  
Proposed Fiscal Year 24-25 Budget**

| <b>Fund</b>                            | <b>Acct</b> | <b>Project Name</b>                    | <b>Proposed Budget</b> | <b>Funding Source</b>       |
|--|-------------|--|------------------------|-----------------------------|
| <b>Community Development Fund</b>      |             |  |                        |                             |
| 202                                    | 53103       | Riverwalk Construction                 | 3,635,600              | OPRD Grants / Loan Proceeds |
| 202                                    | 53102       | URA Waterfront Improvements            | 6,569,900              | ARPA Grants / Loan Proceeds |
|  |             |  | <u>10,205,500</u>      |                             |
| <b>Community Enhancement Fund</b>      |             |  |                        |                             |
| 203                                    | 53013       | Library Facilities Improvements        | 130,000                | Fund Reserves               |
| <b>Streets Fund</b>                    |             |  |                        |                             |
| 205                                    | 53001       | Street Improvements & Overlays (STPG)  | 150,000                | STIPS                       |
| <b>SDC Funds</b>                       |             |  |                        |                             |
| 301                                    | 53102       | URA Waterfront Improvements            |                        | Fund Reserves               |
| 302                                    | 53102       | URA Waterfront Improvements            | 200,000                | Fund Reserves               |
| 302                                    | 53307       | Back-up Generator for PW Shop          | 20,000                 | Fund Reserves               |
| 303                                    | 53033       | Sewer Capacity Design                  | 340,000                | Fund Reserves               |
| 303                                    | 53405       | Basin 6 Pipeline Upsize (Phase I)      | -                      | Fund Reserves               |
| 303                                    | 53408       | Basin 5 Pipeline Upsize (Phase II)     | -                      | Fund Reserves               |
| 303                                    | 53410       | Install Overflow Alarms                | 1,800                  | Fund Reserves               |
| 304                                    | 53001       | Capital Outlay                         | 200,000                | Fund Reserves               |
| 305                                    | 53902       | Columbia View Park Improvements        | 992,000                | Fund Reserves               |
|  |             |  | <u>1,753,800</u>       |                             |
| <b>Water Fund</b>                      |             |  |                        |                             |
| 601                                    | 53302       | Annual Maintenance - Water Distributor | 100,000                | Fund Reserves               |
| 601                                    | 53314       | Water Meters                           | 150,000                | Fund Reserves               |
| 601                                    | 53302       | Annual Maintenance - Water Filtration  | 100,000                | Fund Reserves               |
| 601                                    | 53302       | Annual Maintenance - Engr              | 200,000                | Fund Reserves               |
| 601                                    | 53304       | Repair Existing Reservoir              | 1,000,000              | Grant? / Fund Reserves      |
| 601                                    | 53306       | WFF Rack Replacement                   | 250,000                | Fund Reserves               |
| 601                                    | 53307       | Back-up Generator for PW Shop          | -                      | Fund Reserves               |
|  |             |  | <u>1,800,000</u>       |                             |
| <b>Sewer Fund</b>                      |             |  |                        |                             |
| 603                                    | 53402       | Annual Maintenance - engr              | 300,000                | Fund Reserves               |
| 603                                    | 53402       | Annual Maintenance - PW Ops            | 75,000                 | Fund Reserves               |
| 603                                    | 53402       | Annual Maintenance - PW WQ             | 75,000                 | Fund Reserves               |
| 603                                    | 53404       | WWTP Rebuilding Headworks Screen       | 42,000                 | Fund Reserves               |
| 603                                    | 53033       | Sewer Capacity - Design                | 2,500,000              | CDBG Grant                  |
| 603                                    | 53405       | Basin 6 Pipeline Upsize (Phase I)      | -                      | Loan Proceeds               |
| 603                                    | 53407       | Pump Station 3 Onsite Generator        | 90,000                 | Fund Reserves               |
| 603                                    | 53408       | Basin 5 Pipeline Upsize (Phase II)     | -                      | Loan Proceeds               |
| 603                                    | 53409       | Basin 4 Pipeline Upsize & Reroute      | -                      | Loan Proceeds               |
| 603                                    | 53410       | Install Overflow Alarms                | 7,200                  | Fund Reserves               |
|  |             |  | <u>3,089,200</u>       |                             |
| <b>Storm Fund</b>                      |             |  |                        |                             |
| 605                                    | 53501       | Annual Maintenance - Oper              | 200,000                | Fund Reserves               |
| <b>Public Works Operations Fund</b>    |             |  |                        |                             |
| 703                                    | 53701       | Equipment purchases                    | 50,000                 | Fund Reserves               |
| <b>Public Safety Fund</b>              |             |  |                        |                             |
| 706                                    | 53001       | Public Safety Facilities               | 10,300,000             | Bond Proceeds               |
| <b>Total Capital Improvement Funds</b> |             |  | <u>27,678,500</u>      |                             |

**CAPITAL IMPROVEMENT PROJECTS**

**BY FUND**

| Fund | Dpt | Acct  | Project Name                                      | Adopted Bud 23-24 | Projected 6/30/2024 | FY2024 Carry Forward | FY 24-25 Proposed | FY2026 Carry Forward |
|------|-----|-------|---|-------------------|---------------------|----------------------|-------------------|----------------------|
| 202  | 723 | 52055 | Riverwalk Project                                 | -                 | -                   | -                    | -                 | -                    |
| 202  | 723 | 53103 | Riverwalk Construction                            | 3,635,600         | -                   | 3,635,600            | 3,635,600         | -                    |
| 202  | 723 | 53902 | Columbia View Park Improvements                   | -                 | -                   | -                    | -                 | -                    |
| 202  | 723 | 53102 | URA Waterfront Improvements                       | 11,569,900        | 5,000,000           | 6,569,900            | 6,569,900         | -                    |
| 202  | 723 | 52019 | Professional Services                             | -                 | -                   | -                    | -                 | -                    |
|      |     |       |   | 15,205,500        | 5,000,000           | 10,205,500           | 10,205,500        | -                    |
| 203  | 706 | 53013 | Library Facilities Improvements                   | 130,000           | -                   | 130,000              | 130,000           | -                    |
|      |     |       |   | 130,000           | -                   | 130,000              | 130,000           | -                    |
| 205  | 000 | 53001 | Street Improvements & Overlays (STPG)             | 224,500           | 140,000             | 84,500               | 150,000           | -                    |
| 205  | 000 | 53101 | Columbia Blvd Sidewalk Improve (Gable/Sykes) ODOT | 998,100           | 1,130,000           | -                    | -                 | -                    |
|      |     |       |   | 1,222,600         | 1,270,000           | 84,500               | 150,000           | -                    |
| 301  | 000 | 53001 | Street Improvements & Overlays (STPG)             | -                 | -                   | -                    | -                 | -                    |
| 301  | 000 | 53101 | Columbia Blvd Sidewalk Improve (Gable/Sykes) ODOT | -                 | -                   | -                    | -                 | -                    |
| 301  | 000 | 53103 | URA Waterfront Improvements                       | 500,000           | 500,000             | -                    | -                 | -                    |
|      |     |       |   | 500,000           | 500,000             | -                    | -                 | -                    |
| 302  | 000 | 53103 | URA Waterfront Improvements                       | 300,000           | 300,000             | -                    | 200,000           | -                    |
| 302  | 000 | 53307 | Back-up Generator for PW Shop                     | 20,000            | -                   | 20,000               | 20,000            | -                    |
|      |     |       |   | 320,000           | 300,000             | 20,000               | 220,000           | -                    |
| 303  | 000 | 53102 | URA Waterfront Improvements                       | -                 | -                   | -                    | -                 | -                    |
| 303  | 000 | 53033 | Sewer Capacity Design                             | -                 | -                   | -                    | 340,000           | -                    |
| 303  | 000 | 53406 | Basin 6 Pipeline Upsize                           | 275,000           | -                   | 275,000              | -                 | 275,000              |
| 303  | 000 | 53408 | Basin 5 Pipeline Upsize                           | 55,000            | -                   | 55,000               | -                 | 55,000               |
| 303  | 000 | 53410 | Install Overflow Alarms                           | 1,800             | -                   | 1,800                | 1,800             | -                    |
|      |     |       |   | 331,800           | -                   | 331,800              | 341,800           | 330,000              |
| 304  | 000 | 53001 | Capital Outlay                                    | 200,000           | -                   | -                    | 200,000           | -                    |
| 304  | 000 | 53502 | Storm Drain Repairs - Engr                        | -                 | -                   | -                    | -                 | -                    |
|      |     |       |   | 200,000           | -                   | -                    | 200,000           | -                    |
| 305  | 000 | 53902 | Riverwalk AKA Columbia View Park                  | 992,000           | -                   | 992,000              | 992,000           | -                    |
|      |     |       |   | 992,000           | -                   | 992,000              | 992,000           | -                    |
| 601  | 731 | 53302 | Annual Maintenance - Water Distribution           | 100,000           | -                   | -                    | 100,000           | -                    |
| 601  | 731 | 53314 | Water Meters                                      | 150,000           | -                   | -                    | 150,000           | -                    |
| 601  | 732 | 53302 | Annual Maintenance - Water Filtration             | 100,000           | -                   | -                    | 100,000           | -                    |
| 601  | 732 | 53306 | WFF Rack Replacements                             | -                 | -                   | -                    | 250,000           | -                    |
| 601  | 000 | 53302 | Annual Maintenance - Engr                         | -                 | -                   | -                    | 200,000           | -                    |
| 601  | 000 | 53304 | Repair Existing Reservoir                         | 2,250,000         | 1,250,000           | 1,000,000            | 1,000,000         | -                    |
| 601  | 000 | 53307 | Back-up Generator for PW Shop                     | 200,000           | 200,000             | -                    | -                 | -                    |
| 601  | 000 | 53308 | Sherman Place Waterline Replacement               | 30,000            | 30,000              | -                    | -                 | -                    |
| 601  | 000 | 53309 | Pump 10 @ Well 3 - replacement                    | -                 | -                   | -                    | -                 | -                    |
|      |     |       |   | 2,830,000         | 1,480,000           | 1,000,000            | 1,800,000         | -                    |
| 603  | 000 | 53402 | Annual Maintenance - engr                         | 200,000           | 50,000              | -                    | 300,000           | -                    |
| 603  | 735 | 53402 | Annual Maintenance - PW Ops                       | 75,000            | -                   | -                    | 75,000            | -                    |
| 603  | 738 | 53402 | Annual Maintenance - PW WQ                        | 75,000            | 50,000              | -                    | 75,000            | -                    |
| 603  | 000 | 53404 | WWTP Rebuilding Headworks Screen                  | 42,000            | -                   | 42,000               | 42,000            | -                    |
| 603  | 000 | 53033 | Sewer Capacity - Design                           | -                 | -                   | -                    | 2,500,000         | -                    |
| 603  | 000 | 53034 | Basin 6 Pipeline Upsize                           | 3,650,000         | -                   | 3,650,000            | -                 | 3,650,000            |
| 603  | 000 | 53407 | Pump Station 3 Onsite Generator                   | 90,000            | -                   | 90,000               | 90,000            | -                    |
| 603  | 000 | 53035 | Basin 5 Pipeline Upsize                           | 720,000           | -                   | 720,000              | -                 | 720,000              |
| 603  | 000 | 53409 | Basin 4 Pipeline Upsize & Reroute                 | 2,575,000         | -                   | 2,575,000            | -                 | 2,575,000            |
| 603  | 000 | 53410 | Install Overflow Alarms                           | 7,200             | -                   | 7,200                | 7,200             | -                    |
|      |     |       |   | 7,434,200         | 100,000             | 7,084,200            | 3,089,200         | 6,945,000            |
| 605  | 000 | 53501 | Annual Maintenance - Oper                         | 200,000           | 30,000              | -                    | 200,000           | -                    |
| 605  | 000 | 53502 | Storm Drain Repairs - Engr                        | -                 | -                   | -                    | -                 | -                    |
|      |     |       |   | 200,000           | 30,000              | -                    | 200,000           | -                    |
| 703  | 739 | 53701 | Equipment Purchases                               | 50,000            | -                   | 50,000               | 50,000            | -                    |
|      |     |       |   | -                 | -                   | -                    | -                 | -                    |
| 706  | 000 | 53001 | Public Safety Facilities                          | 12,761,400        | 310,000             | 12,451,400           | 10,300,000        | 2,151,400            |
|      |     |       |   | -                 | -                   | -                    | -                 | -                    |
|      |     |       | <b>Total CIP</b>                                  | <b>42,177,500</b> | <b>8,990,000</b>    | <b>32,349,400</b>    | <b>27,678,500</b> | <b>9,426,400</b>     |

**CAPITAL IMPROVEMENT PROJECTS**

**BY PROJECT**

| Fund             | Dpt | Acct  | Project Name                                      | Adopted           | Projected        | FY2024            | FY2025            | FY2026           |
|------------------|-----|-------|---|-------------------|------------------|-------------------|-------------------|------------------|
|                  |     |       |   | 2023-2024         | 6/30/2024        | CF                | Proposed          | Carry Forward    |
| 202              | 723 | 52019 | Professional Services                             | -                 | -                | -                 | -                 | -                |
| 202              | 723 | 52055 | Riverwalk Project                                 | -                 | -                | -                 | -                 | -                |
| 202              | 723 | 53103 | Riverwalk Project - Construction                  | 3,635,600         | -                | 3,635,600         | 3,635,600         | -                |
|                  |     |       |   | 3,635,600         | -                | 3,635,600         | 3,635,600         | -                |
| 205              | 000 | 53001 | Street Improvements & Overlays (STPG)             | 224,500           | 140,000          | 84,500            | 150,000           | -                |
| 301              | 000 | 53001 | Street Improvements & Overlays (STPG)             | -                 | -                | -                 | -                 | -                |
|                  |     |       |   | 224,500           | 140,000          | 84,500            | 150,000           | -                |
| 205              | 000 | 53101 | Columbia Blvd Sidewalk Improve (Gable/Sykes) ODOT | 998,100           | 1,130,000        | -                 | -                 | -                |
| 301              | 000 | 53101 | Columbia Blvd Sidewalk Improve (Gable/Sykes) ODOT | -                 | -                | -                 | -                 | -                |
|                  |     |       |   | 998,100           | 1,130,000        | -                 | -                 | -                |
| 202              | 723 | 53102 | URA Waterfront Improvements                       | 11,569,900        | 5,000,000        | 6,569,900         | 6,569,900         | -                |
| 301              | 000 | 53102 | URA Waterfront Improvements                       | 500,000           | 500,000          | -                 | -                 | -                |
| 302              | 000 | 53102 | URA Waterfront Improvements                       | 300,000           | 300,000          | -                 | 200,000           | -                |
| 303              | 000 | 53102 | URA Waterfront Improvements                       | -                 | -                | -                 | -                 | -                |
|                  |     |       |   | 12,369,900        | 5,800,000        | 6,569,900         | 6,769,900         | -                |
| 601              | 732 | 53302 | Annual Maintenance - Water Filtration             | 100,000           | -                | -                 | 100,000           | -                |
| 601              | 731 | 53302 | Annual Maintenance - Water Distribution           | 100,000           | -                | -                 | 100,000           | -                |
| 601              | 000 | 53302 | Annual Maintenance - Engr                         | -                 | -                | -                 | 200,000           | -                |
|                  |     |       |   | 200,000           | -                | -                 | 400,000           | -                |
| 601              | 000 | 53304 | Repair Existing Reservoir                         | 2,250,000         | 1,250,000        | 1,000,000         | 1,000,000         | -                |
| 601              | 000 | 53308 | Sherman Place Waterline Replacement               | 30,000            | 30,000           | -                 | -                 | -                |
| 601              | 732 | 53306 | WFF Rack Replacements                             | -                 | -                | -                 | 250,000           | -                |
| 302              | 000 | 53307 | Back-up Generator for PW Shop                     | 20,000            | -                | 20,000            | 20,000            | -                |
| 601              | 000 | 53307 | Back-up Generator for PW Shop                     | 200,000           | 200,000          | -                 | -                 | -                |
|                  |     |       |   | 220,000           | 200,000          | 20,000            | 20,000            | -                |
| 601              | 731 | 53314 | Water Meters                                      | 150,000           | -                | -                 | 150,000           | -                |
| 603              | 735 | 53402 | Annual Maintenance - PW Ops                       | 75,000            | -                | -                 | 75,000            | -                |
| 603              | 000 | 53402 | Annual Maintenance - engr                         | 200,000           | 50,000           | -                 | 300,000           | -                |
| 603              | 738 | 53402 | Annual Maintenance - PW wq                        | 75,000            | 50,000           | -                 | 75,000            | -                |
|                  |     |       |   | 350,000           | 100,000          | -                 | 450,000           | -                |
| 603              | 000 | 53404 | WWTP Rebuilding Headworks Screen                  | 42,000            | -                | 42,000            | 42,000            | -                |
| 603              | 000 | 53033 | Sewer Capacity Design                             | -                 | -                | -                 | 2,500,000         | -                |
| 303              | 000 | 53033 | Sewer Capacity Design                             | -                 | -                | -                 | 340,000           | -                |
|                  |     |       |   | -                 | -                | -                 | 2,840,000         | -                |
| 303              | 000 | 53405 | Basin 6 Pipeline Upsize                           | 275,000           | -                | 275,000           | -                 | 275,000          |
| 603              | 000 | 53405 | Basin 6 Pipeline Upsize                           | 3,650,000         | -                | 3,650,000         | -                 | 3,650,000        |
|                  |     |       |   | 3,925,000         | -                | 3,925,000         | -                 | 3,925,000        |
| 603              | 000 | 53407 | Pump Station 3 Onsite Generator                   | 90,000            | -                | 90,000            | 90,000            | -                |
| 303              | 000 | 53408 | Basin 5 Pipeline Upsize                           | 55,000            | -                | 55,000            | -                 | 55,000           |
| 603              | 000 | 53408 | Basin 5 Pipeline Upsize                           | 720,000           | -                | 720,000           | -                 | 720,000          |
|                  |     |       |   | 775,000           | -                | 775,000           | -                 | 775,000          |
| 603              | 000 | 53409 | Basin 4 Pipeline Upsize & Reroute                 | 2,575,000         | -                | 2,575,000         | -                 | 2,575,000        |
| 303              | 000 | 53410 | Install Overflow Alarms                           | 1,800             | -                | 1,800             | 1,800             | -                |
| 603              | 000 | 53410 | Install Overflow Alarms                           | 7,200             | -                | 7,200             | 7,200             | -                |
|                  |     |       |   | 9,000             | -                | 9,000             | 9,000             | -                |
| 605              | 000 | 53501 | Annual Maintenance - Oper                         | 200,000           | 30,000           | -                 | 200,000           | -                |
| 304              | 000 | 53001 | Annual Maintenance - Ops                          | 200,000           | -                | -                 | 200,000           | -                |
| 605              | 000 | 53502 | Storm Drain Repairs - Engr                        | -                 | -                | -                 | -                 | -                |
| 304              | 000 | 53502 | Storm Drain Repairs - Engr                        | -                 | -                | -                 | -                 | -                |
|                  |     |       |   | 400,000           | 30,000           | -                 | 400,000           | -                |
| 203              | 706 | 53013 | Library Facilities Improvements                   | 130,000           | -                | 130,000           | 130,000           | -                |
| 703              | 739 | 53701 | Equipment Purchases                               | 50,000            | -                | 50,000            | 50,000            | -                |
| 706              | 000 | 53001 | Public Safety Facility                            | 12,761,400        | 310,000          | 12,451,400        | 10,300,000        | 2,151,400        |
| 305              | 000 | 53902 | Riverwalk   | 992,000           | -                | 992,000           | 992,000           | -                |
|                  |     |       |   | 992,000           | -                | 992,000           | 992,000           | -                |
| <b>Total CIP</b> |     |       |   | <b>42,177,500</b> | <b>8,990,000</b> | <b>32,349,400</b> | <b>27,678,500</b> | <b>9,426,400</b> |

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**Debt Policy**

Capital projects financed through the issuance of bonds shall not be financed for a period which exceeds the expected useful life of the project.

The City shall use the most prudent methods of acquiring capital outlay items, including the use of lease purchase agreements.

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.

**Long-Term Debt Obligations**  
**Estimated as of June 30, 2024**

City of St Helens  
Debt Outstanding  
FY2025

| Existing Debt          | Issued |                   | Maturity Date | Balance 7/1/2024  | Debt Service FY 23-24 |                |              |                  | Balance 6/30/2025 |
|------------------------|--------|-------------------|---------------|-------------------|-----------------------|----------------|--------------|------------------|-------------------|
|                        | Date   | Amount            |               |                   | Principal             | Interest       | Agent Fee    | Total            |                   |
| Boise White Paper Note | Dec-15 | 3,000,000         | Dec-36        | 1,660,000         | 150,000               | -              | -            | 150,000          | 1,510,000         |
| State Loan R06801      | Mar-12 | 2,000,000         | Sep-31        | 750,000           | 100,000               | -              | 3,750        | 103,750          | 650,000           |
| Refinancing 2020 Bond  | Dec-20 | 8,214,478         | Jun-29        | 5,180,000         | 990,000               | 155,400        | -            | 1,145,400        | 4,190,000         |
| 2021 FF&C Obligation   | Sep-21 | 12,685,000        | Aug-51        | 12,685,000        | 250,000               | 201,150        | 1,600        | 452,750          | 12,435,000        |
| <b>Totals</b>          |        | <b>25,899,478</b> |               | <b>20,275,000</b> | <b>1,490,000</b>      | <b>356,550</b> | <b>5,350</b> | <b>1,851,900</b> | <b>18,785,000</b> |

| Future Loans                         | Proceeds Drawn   |                  |                  |                   | Total             |
|--------------------------------------|------------------|------------------|------------------|-------------------|-------------------|
|                                      | FY2023           | FY2024           | FY 2025          | Future Years      |                   |
| URA Waterfront Improvements          | 4,904,932        | 3,242,143        | 6,399,800        | 0                 | 14,546,875        |
| DEQ - Sewer Basin Pipeline upsizing  | -                | -                | -                | 17,500,000        | 17,500,000        |
| <b>Estimated total loan proceeds</b> | <b>4,904,932</b> | <b>3,242,143</b> | <b>6,399,800</b> | <b>17,500,000</b> | <b>32,046,875</b> |

**Legal Debt Limit**

Under Oregon statutes, (ORS 287A) the City is limited in the amount of principal outstanding for general obligation bonded debt to three percent of real market value of the taxable properties within its boundaries. The statutory limit specifically excludes full faith and credit obligations, and bonds for water, sanitary and storm sewers.

The following schedule depicts the City’s legal debt capacity and indicates the amount of marginal capacity available: Real Market Value is comprised of all property within the city. Values are determined by the County Assessor.

**Statutory Debt Limitation**  
**Estimated as of June 30, 2024**

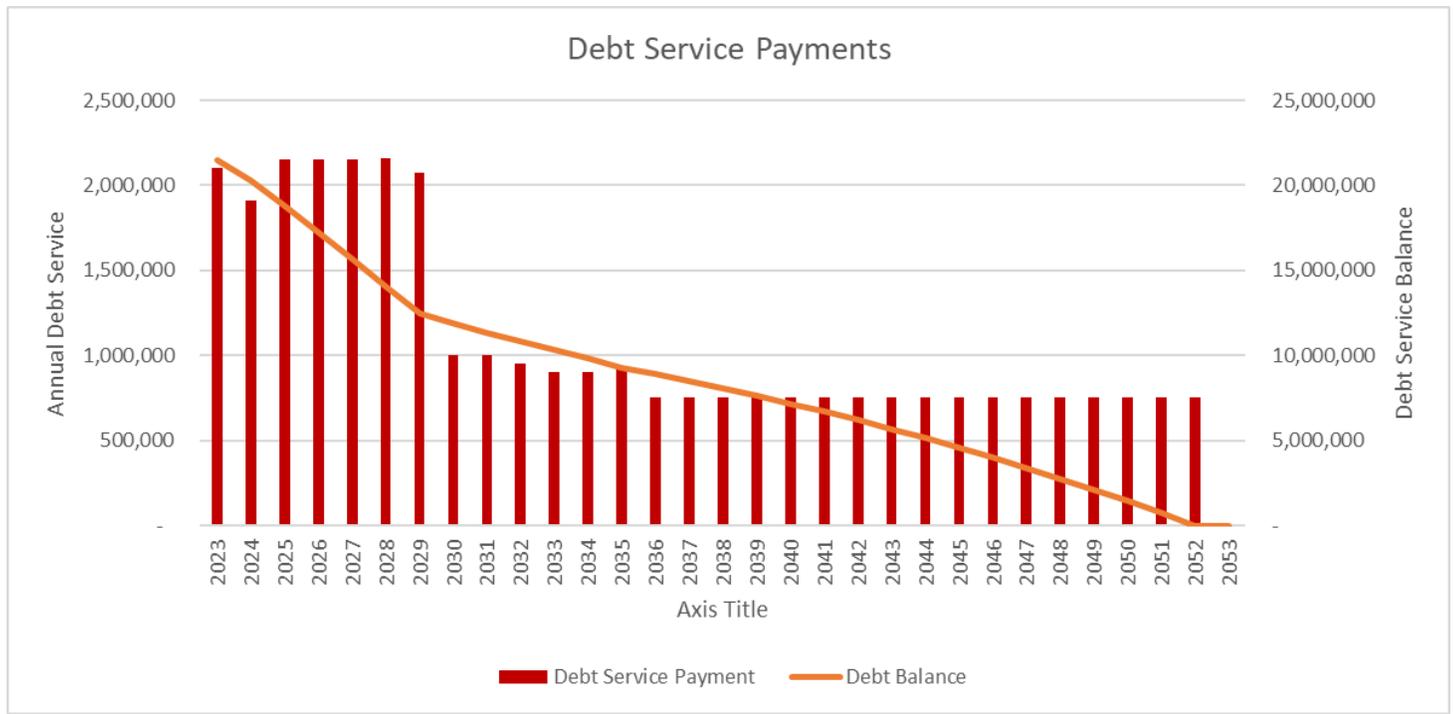
|  |                        |
|--|------------------------|
| Real Market Value                              | <u>1,192,593,684</u>   |
| Debt Capacity at 3%                            | 35,777,811             |
| Less outstanding debt                          | <u>\$ 27,672,075</u>   |
| Net debt subject to 3% limit Marginal capacity | <u>\$ 8,105,735.52</u> |

**Bond Rating**

The City of St. Helens has a bond rating of “AA” by S & P Global Ratings.

**DEBT SERVICE SUMMARY**

| <u>Service</u>                       | <u>Fund</u>                | <u>Original Amount</u> | <u>Issued Date</u> | <u>Maturity Date</u> | <u>Purpose</u>         | <u>Balance 6/30/24</u> | <u>FY 24-25 Debt Service</u> |
|--------------------------------------|----------------------------|------------------------|--------------------|----------------------|------------------------|------------------------|------------------------------|
| <b><u>2020 Bond Refinance</u></b>    |                            | 8,775,000              | Nov-20             | Jun-29               |                        | 5,180,000              | 1,145,400                    |
|                                      | 202 Economic Development   |                        |                    |                      | Veneer Property        |                        |                              |
|                                      | 205 Streets                |                        |                    |                      | Streets LID            |                        |                              |
|                                      | 601 Water                  |                        |                    |                      | Water Filtration Plant |                        |                              |
|                                      | 603 Sewer                  |                        |                    |                      | I&I Sewer Projects     |                        |                              |
| <hr/>                                |                            |                        |                    |                      |                        |                        |                              |
| <b><u>State Loan R06801</u></b>      |                            | 2,000,000              | Mar-12             | Sep-31               |                        | 750,000                | 103,750                      |
|                                      | 603 Sewer                  | 2,000,000              |                    |                      | I&I Sewer Projects     |                        |                              |
| <hr/>                                |                            |                        |                    |                      |                        |                        |                              |
| <b><u>Boise Note</u></b>             |                            | 3,000,000              | May-15             | Apr-35               |                        | 1,660,000              | 150,000                      |
|                                      | 202 Economic Development   |                        |                    |                      | Boise Property         |                        |                              |
| <hr/>                                |                            |                        |                    |                      |                        |                        |                              |
| <b><u>Public Safety Facility</u></b> |                            | 12,685,000             | Sep-21             | Aug-51               |                        | 12,435,000             | 751,150                      |
|                                      | 706 Public Safety Facility |                        |                    |                      |                        |                        |                              |



**DEBT SERVICE SCHEDULE**

| <b>Debt Service Schedule - \$8.8 Million Refinancing Bonds 2020</b>                               |                            |                 |              |                              |
|---|----------------------------|-----------------|--------------|------------------------------|
| <b>Financed Water Filtration Plant, Sewer I &amp; I, LED Street Lights, &amp; Veneer Property</b> |                            |                 |              |                              |
| <b>FY</b>   | <b>Annual Debt Service</b> |                 |              | <b>Principal Outstanding</b> |
|   | <b>Principal</b>           | <b>Interest</b> | <b>Total</b> |                              |
| 24-25   | 990,000                    | 155,400         | 1,145,400    | 4,190,000                    |
| 24-26   | 1,020,000                  | 125,700         | 1,145,700    | 3,170,000                    |
| 24-27   | 1,050,000                  | 95,100          | 1,145,100    | 2,120,000                    |
| 24-28   | 1,085,000                  | 63,600          | 1,148,600    | 1,035,000                    |
| 24-29   | 1,035,000                  | 31,050          | 1,066,050    | -                            |
| 24-30   | -                          | -               | -            | -                            |

| <b>Debt Service Schedule - \$12.9 Million Public Safety Facility</b> |                            |                 |              |                              |
|--|----------------------------|-----------------|--------------|------------------------------|
| <b>Financed Public Safety Facility Building</b>                      |                            |                 |              |                              |
| <b>FY</b>  | <b>Annual Debt Service</b> |                 |              | <b>Principal Outstanding</b> |
|  | <b>Principal</b>           | <b>Interest</b> | <b>Total</b> |                              |
| 24-25  | 250,000                    | 501,150         | 751,150      | 12,435,000                   |
| 25-26  | 260,000                    | 492,200         | 752,200      | 12,175,000                   |
| 26-27  | 270,000                    | 481,600         | 751,600      | 11,905,000                   |
| 27-28  | 285,000                    | 470,500         | 755,500      | 11,620,000                   |
| 28-29  | 295,000                    | 458,900         | 753,900      | 11,325,000                   |
| 29-30  | 305,000                    | 446,900         | 751,900      | 11,020,000                   |
| 30-31  | 320,000                    | 434,400         | 754,400      | 10,700,000                   |
| 31-32  | 330,000                    | 421,400         | 751,400      | 10,370,000                   |
| 32-33  | 345,000                    | 407,900         | 752,900      | 10,025,000                   |
| 33-34  | 360,000                    | 393,800         | 753,800      | 9,665,000                    |
| 34-35  | 375,000                    | 379,100         | 754,100      | 9,290,000                    |
| 35-36  | 390,000                    | 363,800         | 753,800      | 8,900,000                    |
| 36-37  | 405,000                    | 347,900         | 752,900      | 8,495,000                    |
| 37-38  | 420,000                    | 331,400         | 751,400      | 8,075,000                    |
| 38-39  | 440,000                    | 314,200         | 754,200      | 7,635,000                    |
| 39-40  | 455,000                    | 296,300         | 751,300      | 7,180,000                    |
| 40-41  | 475,000                    | 277,700         | 752,700      | 6,705,000                    |
| 41-42  | 495,000                    | 258,300         | 753,300      | 6,210,000                    |
| 42-43  | 515,000                    | 238,100         | 753,100      | 5,695,000                    |
| 43-44  | 535,000                    | 217,100         | 752,100      | 5,160,000                    |
| 44-45  | 560,000                    | 195,200         | 755,200      | 4,600,000                    |
| 45-46  | 580,000                    | 172,400         | 752,400      | 4,020,000                    |
| 46-47  | 605,000                    | 148,700         | 753,700      | 3,415,000                    |
| 47-48  | 630,000                    | 124,000         | 754,000      | 2,785,000                    |
| 48-49  | 655,000                    | 98,300          | 753,300      | 2,130,000                    |
| 49-50  | 680,000                    | 71,600          | 751,600      | 1,450,000                    |
| 50-51  | 710,000                    | 43,800          | 753,800      | 740,000                      |
| 51-52  | 740,000                    | 14,800          | 754,800      | -                            |

**DEBT SERVICE SCHEDULE**

| <b>Debt Service Schedule - \$3 Million Boise White Paper Note<br/>Financed Economic Development Purchase of Property (Industrial Business Park)</b> |                            |                 |              |                                  |
|---|----------------------------|-----------------|--------------|----------------------------------|
| <b>FY</b>   | <b>Annual Debt Service</b> |                 |              | <b>Principal<br/>Outstanding</b> |
|   | <b>Principal</b>           | <b>Interest</b> | <b>Total</b> |                                  |
| 24-25   | 150,000                    | -               | 150,000      | 1,510,000                        |
| 25-26   | 150,000                    | -               | 150,000      | 1,360,000                        |
| 26-27   | 150,000                    | -               | 150,000      | 1,210,000                        |
| 27-28   | 150,000                    | -               | 150,000      | 1,060,000                        |
| 28-29   | 150,000                    | -               | 150,000      | 910,000                          |
| 29-30   | 150,000                    | -               | 150,000      | 760,000                          |
| 30-31   | 150,000                    | -               | 150,000      | 610,000                          |
| 31-32   | 150,000                    | -               | 150,000      | 460,000                          |
| 33-34   | 150,000                    | -               | 150,000      | 310,000                          |
| 34-35   | 150,000                    | -               | 150,000      | 160,000                          |
| 35-36   | 160,000                    | -               | 160,000      | -                                |

| <b>Debt Service Schedule - \$2 Million Clean Water Revolving Loan (R06801)<br/>Financed Sewer I&amp;I Projects</b> |                            |                  |              |                                  |
|--|----------------------------|------------------|--------------|----------------------------------|
| <b>FY</b>  | <b>Annual Debt Service</b> |                  |              | <b>Principal<br/>Outstanding</b> |
|  | <b>Principal</b>           | <b>Agent Fee</b> | <b>Total</b> |                                  |
| 24-25  | 100,000                    | 3,750            | 103,750      | 650,000                          |
| 25-26  | 100,000                    | 3,250            | 103,250      | 550,000                          |
| 26-27  | 100,000                    | 2,750            | 102,750      | 450,000                          |
| 27-28  | 100,000                    | 2,250            | 102,250      | 350,000                          |
| 28-29  | 100,000                    | 1,750            | 101,750      | 250,000                          |
| 29-30  | 100,000                    | 1,250            | 101,250      | 150,000                          |
| 30-31  | 100,000                    | 750              | 100,750      | 50,000                           |
| 31-32  | 50,000                     | 250              | 50,250       | -                                |

**FINANCIAL POLIECS**  
Adopted December 6, 2017  
Resolution No. 1806

**Financial Goals**

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

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

**Financial Objectives**

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

***Revenue policy***

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

***Operating budget policy***

Relating to budgeting guidelines.

***Capital improvement policy***

Relating to capital improvement planning and implementation.

***Accounting policy***

Relating to reporting financial transactions and preparing financial reports.

***Debt policy***

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

***Reserve policy***

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

***Management of finance policy***

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

**Financial Policies**

St. Helen's long-term financial policies are as follows:

***1. Revenue Policy***

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

***2. Operating Budget Policy***

- 2.1 The City shall prepare, present, adopt and amend its annual operating budget(s) in accordance with Oregon Budget

## City of St. Helens

Law.

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

### **3. Capital Improvement Policy**

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

### **4. Accounting Policy**

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

### **5. Debt Policy**

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

### **6. Reserve Policy**

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

### **7. Management of Fiscal Policy**

## City of St. Helens

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

### **8. Management of Fiscal Policy**

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

## GLOSSARY

|                                   |  |
|-----------------------------------|--|
| <b>Actual</b>                     | 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 principal payment on debt.             |
| <b>Adopted Budget</b>             | 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.   |
| <b>Appropriations</b>             | Legal authorization granted by the City Council to spend public funds  |
| <b>Approved Budget</b>            | The approved budget is that budget recommended by the Budget Committee and is reviewed by the City Council prior to adoption.  |
| <b>Assessed Value</b>             | The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.   |
| <b>Audit</b>                      | 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. |
| <b>Budget</b>                     | Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the upcoming year.                       |
| <b>Budget Committee</b>           | A panel of citizens consisting of the City Council and equal lay members responsible for the review and recommendation of the annual budget  |
| <b>Budget Message</b>             | An explanation of the principal budget items, an outline of the City's experience and its current financial status, and recommendation regarding the proposed budget   |
| <b>Budget Officer</b>             | Person responsible for assembling the budget   |
| <b>Budget Resolution</b>          | 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  |
| <b>Budgetary Basis</b>            | 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                                     |
| <b>Capital Outlay/Expenditure</b> | Items which generally have useful life of one or more years, such as machinery, land, furniture, equipment or building   |
| <b>Contingency</b>                | A line item appropriation within an operating fund. Each operating fund is allowed one appropriation for a general operation contingency. The estimate for general contingencies is based on the assumption that is in any municipal fund; certain unforeseen expenditures will become necessary |
| <b>Debt Service</b>               | The payment of general long-term debt, consisting of principal and interest payments   |
| <b>Department</b>                 | A major unit of the City which has been assigned overall management responsibility for an operation or a group of related operations which a functional area   |
| <b>Enterprise Fund</b>            | 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   |
| <b>Fiscal Year</b>                | A twelve-month period designated as the operating year for accounting and budgeting process in an organization. The City of St. Helens' fiscal year is July 1 through June 30  |
| <b>Franchise Fee</b>              | 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   |
| <b>FTE</b>                        | An abbreviation for Full-Time equivalent employees. Staffing levels are measured in FTE to give consistent comparisons from year to year. A regular full-time employee is 1.0 FTE  |
| <b>Fund</b>                       | A fiscal and accounting entity with balancing revenues and appropriations.   |
| <b>Fund Balance</b>               | The excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to a deficit   |

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