



## City of St. Helens

265 Strand Street, St. Helens, OR 97051  
Phone: 503-397-6272 [www.sthelensoregon.gov](http://www.sthelensoregon.gov)

February 5, 2025

To: St. Helens City Council

From: Gloria Butsch, Finance Director

RE: Second Quarter FY2025 Financial Report

The format of this report is designed to provide a brief, easily understood financial information needed for the Council to make decisions. As I have said in past reports, please let me know if there is any specific information that you would like to have clarified in future reports.

The focus of this report is on our major operating funds, which are the General Fund and Utility Funds. Additionally, since it has been the focus of much attention, I have added the Tourism Fund.

In the Budget to Actual Reports, please note that the beginning fund balances are estimated until we have the completed audit. The auditors began the audit in mid-October. Since we will not receive the final audit prior to the deadline of this report, I will provide an update during the Council meeting. The auditor will also be presenting the final report to Council at this meeting.

In reading this report, keep in mind that this is not a typical Income Statement; this is a comparison of budget to actual income and expense. That means that in the budget statement the beginning fund balance is included as revenue. Because of this the "Total Revenue over Expenditure" is equivalent to the Ending Fund Balance for the period.

This being the second quarter of the fiscal year, we expect revenues and expenditures to be approximately 50% of budget (50% of budget remaining). There are exceptions, particularly for property taxes, which approximately 90% of the budget is collected in November and early December.

We have received slightly over 100% of the estimated property taxes. We had estimated conservatively due to the departure of Cascades Tissue, and it was based on information we received from the County. This is good news for the General Fund and the Urban Renewal Agency.

The estimated beginning fund balance for the General Fund is about 50% of what was budgeted. This was due to several areas that went significantly over budget and was not expected when projections were made. The most significant overages were in the police department budget; from unbudgeted sergeant COLA's & retro pay, an unbudgeted promotion, injuries and administrative leaves that caused significant overtime, workers' comp insurance, computer maintenance. Additionally, the new report writing program costs that were supposed to be shared with Scappoose and the County, but Scappoose pulled out.

In the General Fund, all departments are close to or under 50% of the budget at the end of the second quarter, except Technology and General Services. At the time of budget adoption, we had planned personnel adjustment in IT in addition to the elimination of the ARPA funded position. However, the remaining IT position remains intact as full-time and full benefits. For General Services, professional services only have significantly exceeded the budget for professional services.

The Utility Funds are all operating at close to 50%, meaning they have 50% remaining budgets. Estimated beginning fund balances for Water and Sewer funds are both 13% below our budgeted amounts. This appears to be due to the timing of capital project expenditures at the time we prepared the proposed budget.



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The Tourism Fund is doing much better than anticipated. We based events revenue on comparison with the prior two-year period, and as shown, Treadway far exceeded expectations considering the late start. Note that the total expenditure includes the early repayment of the interfund loan from the Community Development Fund that was used to open the Wauna Credit Union bank account. The Wauna Credit Union account is used for events related revenue and expenses.

The Tourism Fund is supported by the Transient Lodging Tax (TLT) and city sponsored events. State law allows 30% of TLT to be utilized to fund city services other than tourism. However, the city utilizes 100% of the TLT in support of tourism related activities. General Fund Support Services are charged to the Tourism Fund for administrative support for event-related activities. These charges are only paid when event revenue exceeds event expenditures.

I've included the Budget and Actual Report for all funds. There is one notable item. In the Street SDC Fund, we did not budget for capital projects, which was an oversight and will be included in the next supplemental budget.

As always, please contact me if you have any questions.



## City of St. Helens

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 For FY2024-2025 Period Ending 12/31/2024

General Fund-Budget to Actual

	<b>Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>Percent Remaining</b>
<b>Revenue</b>				
Beginning Fund Balance*	1,624,045	760,685	(863,360)	-53%
Taxes	2,002,060	2,010,262	8,202	0%
Governmental	669,400	230,466	(438,934)	-66%
Grants	270,000	47,000	(223,000)	-83%
Charges for Services	7,534,990	3,367,766	(4,167,224)	-55%
Other Revenue	3,291,000	1,608,514	(1,682,486)	-51%
<b>Total Revenue</b>	<b>15,391,495</b>	<b>8,024,694</b>	<b>(7,366,801)</b>	<b>-48%</b>
<b>Expenditures</b>				
<b>Personnel Services</b>				
Administration	530,100	224,129	305,971	58%
City Recorder	324,900	144,736	180,164	55%
City Council	68,500	33,543	34,957	51%
Court	227,900	100,437	127,463	56%
Police	5,363,000	2,544,717	2,818,283	53%
Library	651,700	261,968	389,732	60%
Finance	717,500	315,149	402,351	56%
Parks	422,000	181,810	240,190	57%
Recreation	344,700	134,904	209,796	61%
Planning	403,500	178,926	224,574	56%
Building	371,100	166,701	204,399	55%
Technology	72,400	86,634	(14,234)	-20%
<b>Total Personnel Services</b>	<b>9,497,300</b>	<b>4,373,654</b>	<b>5,123,646</b>	<b>54%</b>
<b>Materials &amp; Services</b>				
Administration	72,400	11,735	60,665	84%
City Recorder	85,000	30,617	54,383	64%
City Council	58,500	25,921	32,579	56%
Court	256,500	84,674	171,826	67%
Police	711,000	372,561	338,439	48%
Library	188,000	85,851	102,149	54%
Finance	287,000	111,639	175,361	61%
Parks	173,000	102,881	70,119	41%
Recreation	62,100	17,103	44,997	72%
Planning	93,500	49,202	44,298	47%
Building	45,100	8,436	36,664	81%
Technology	460,000	172,054	287,946	63%
General Services	366,500	363,922	2,578	1%
Contingency & Unappropriated	3,035,595	-	3,035,595	100%
<b>Total Materials &amp; Services &amp; Other</b>	<b>5,894,195</b>	<b>1,436,596</b>	<b>4,457,599</b>	<b>76%</b>
<b>Total Revenue over Expenditure</b>	<b>-</b>	<b>2,214,444</b>		

\* Estimated until audit completion



## City of St. Helens

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Water Fund - Budget to Actual

For FY2024-2025 Period Ending 12/31/2024

	Budget	YTD Actual	Variance	Percent Remaining
<b>Revenue</b>				
Beginning Fund Balance *	4,191,478	3,650,489	(540,989)	-13%
Charges for Services	4,510,000	2,290,265	(2,219,735)	-49%
Miscellaneous	135,000	93,140	(41,860)	-31%
<b>Total Revenue</b>	<b>8,836,478</b>	<b>6,033,894</b>	<b>(2,802,584)</b>	<b>-32%</b>
<b>Expenditures</b>				
<b>Personnel Services</b>				
Water Distribution	928,800	414,866	513,934	55%
Water Filtration	258,600	73,751	184,850	71%
<b>Total Personnel Services</b>	<b>1,187,400</b>	<b>488,616</b>	<b>698,784</b>	<b>59%</b>
<b>Materials &amp; Services</b>				
Water Distribution	2,348,860	1,251,732	1,097,128	47%
Water Filtration	302,000	110,115	191,885	64%
<b>Total Materials &amp; Service</b>	<b>2,650,860</b>	<b>1,361,847</b>	<b>1,289,013</b>	<b>49%</b>
<b>Capital Outlay</b>				
	1,800,000	59,571	1,740,429	97%
<b>Total Capital Outlay</b>	<b>1,800,000</b>	<b>59,571</b>		
<b>Debt Service</b>				
	462,560	31,380	431,180	93%
<b>Total Debt Service</b>	<b>462,560</b>	<b>31,380</b>	<b>431,180</b>	<b>93%</b>
<b>Contingency &amp; Unappropriated</b>				
	2,735,658	-	2,735,658	100%
<b>Total Contingency &amp; Unappropriated</b>	<b>2,735,658</b>	<b>-</b>	<b>2,735,658</b>	<b>100%</b>
<b>Total Revenue over Expenditures</b>	<b>-</b>	<b>4,092,479</b>		

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## City of St. Helens

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Sewer Fund - Budget to Actual

For FY2024-2025 Period Ending 12/31/2024

	Budget	YTD Actual	Variance	Percent Remaining
<b>Revenue</b>				
Beginning Fund Balance *	4,715,647	4,087,069	(628,578)	-13%
Grants	2,500,000	749,652	(1,750,348)	
Charges for Services	5,073,500	2,583,200	(2,490,300)	-49%
Miscellaneous	<u>75,000</u>	<u>108,434</u>	<u>33,434</u>	<u>45%</u>
<b>Total Revenue</b>	<b>12,364,147</b>	<b>7,528,355</b>	<b>(4,835,792)</b>	<b>-39%</b>
<b>Expenditures</b>				
<b>Personnel Services</b>				
Sewer Collection	592,400	269,199	323,201	55%
Primary Treatment	196,100	63,036	133,064	68%
Secondary Treatment	307,400	107,441	199,959	65%
Pump Service	<u>68,500</u>	<u>25,256</u>	<u>43,244</u>	<u>63%</u>
<b>Total Personnel Services</b>	<b>1,164,400</b>	<b>464,931</b>	<b>699,469</b>	<b>60%</b>
<b>Materials &amp; Services</b>				
Sewer Collection	2,174,100	1,081,119	1,092,981	50%
Primary Treatment	242,300	139,664	102,636	42%
Secondary Treatment	380,200	190,209	189,991	50%
Pump Service	<u>38,500</u>	<u>6,126</u>	<u>32,374</u>	<u>84%</u>
<b>Total Materials &amp; Service</b>	<b>2,835,100</b>	<b>1,417,118</b>	<b>1,417,982</b>	<b>50%</b>
Capital Outlay	<u>3,064,200</u>	<u>478,309</u>	<u>2,585,891</u>	<u>84%</u>
<b>Total Capital Outlay</b>	<b>3,064,200</b>	<b>478,309</b>	<b>2,585,891</b>	<b>84%</b>
Debt Service	<u>668,480</u>	<u>92,019</u>	<u>576,461</u>	<u>86%</u>
<b>Total Debt Service</b>	<b>668,480</b>	<b>92,019</b>	<b>576,461</b>	<b>86%</b>
Contingency & Unappropriated	<u>4,631,967</u>	<u>-</u>	<u>4,631,967</u>	<u>100%</u>
<b>Total Contingency &amp; Unappropriated</b>	<b>4,631,967</b>	<b>-</b>	<b>4,631,967</b>	<b>100%</b>
<b>Total Revenue over Expenditures</b>	<b>-</b>	<b>5,075,978</b>		

\* Estimated until audit completion



## City of St. Helens

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Storm Fund - Budget to Actual

For FY2024-2025 Period Ending 12/31/2024

	Budget	YTD Actual	Variance	Percent Remaining
<b>Revenue</b>				
Beginning Fund Balance *	1,307,495	1,332,403	24,908	2%
Charges for Services	1,661,000	834,667	(826,333)	-50%
Miscellaneous	<u>25,000</u>	<u>30,006</u>	<u>5,006</u>	<u>20%</u>
<b>Total Revenue</b>	<b>2,993,495</b>	<b>2,197,077</b>	<b>(796,418)</b>	<b>-27%</b>
<b>Expenditures</b>				
Personnel Services				
Operations	<u>692,500</u>	<u>261,352</u>	<u>431,148</u>	<u>62%</u>
<b>Total Personnel Services</b>	<b>692,500</b>	<b>261,352</b>	<b>431,148</b>	<b>62%</b>
Materials & Services				
Operations	<u>1,177,650</u>	<u>586,799</u>	<u>590,851</u>	<u>50%</u>
<b>Total Materials &amp; Service</b>	<b>1,177,650</b>	<b>586,799</b>	<b>590,851</b>	<b>50%</b>
Capital Outlay				
	<u>300,000</u>	<u>-</u>	<u>300,000</u>	<u>100%</u>
<b>Total Capital Outlay</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Contingency & Unappropriated				
	<u>823,345</u>	<u>-</u>	<u>823,345</u>	<u>100%</u>
<b>Total Contingency &amp; Unappropriated</b>	<b>823,345</b>	<b>-</b>	<b>823,345</b>	<b>100%</b>
<b>Total Revenue over Expenditures</b>	<b>-</b>	<b>1,348,926</b>		

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## City of St. Helens

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Cost of Services      2nd Qtr FY2025 ending Dec 31, 2024

### General Fund

#### Operating Expenditures

Administration	235,864
City Recorder	175,353
City Council	59,465
Court	185,111
Police	2,917,278
Library	347,818
Finance	426,788
Parks	284,691
Recreation	152,008
Planning	228,128
Building	175,137
Technology	258,688
Non-Departmental	<u>363,922</u>
	5,810,250

#### Operating Revenue

Taxes	2,010,262
Governmental	230,466
Charges for Services	3,367,766
Miscellaneous	<u>1,608,514</u>
	7,217,009

Operating Surplus (Deficit)      1,406,759

### Water Fund

#### Operating Expenditures

Water Distribution	1,666,598
Water Filtration	<u>183,866</u>
	1,850,464

#### Operating Revenue

Charges for Services	2,290,265
Miscellaneous	<u>93,140</u>
	2,383,405

Operating Surplus (Deficit)      532,941



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Cost of Services      2nd Qtr FY2025 ending Dec 31, 2024

### Sewer Fund

Operating Expenditures	
Sewer Collection	1,350,318
Primary Treatment	202,700
Secondary Treatment	297,650
Pump Services	<u>31,382</u>
	1,882,050
 Operating Revenue	
Charges for Services	2,583,200
Miscellaneous	<u>108,434</u>
	2,691,634
 Operating Surplus (Deficit)	809,585

### Storm Fund

Operating Expenditures	
Operations	848,151
 Operating Revenue	
Charges for Services	834,667
Miscellaneous	<u>30,006</u>
	864,674
 Operating Surplus (Deficit)	16,523





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Tourism Fund-Budget to Actual

For FY2024-2025 Period Ending 12/31/2024

	<b>Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>Percent Remaining</b>
<u>Revenue</u>				
Beginning Fund Balance*	55,681	75,880	20,199	36%
Transient Occupancy Tax	165,000	86,831	(78,169)	-47%
Event Revenue	-	28,825	28,825	#DIV/0!
Contracted Events Revenue	150,000	1,083,803	933,803	623%
Other Revenue	4,000	7,981	3,981	100%
Interfund Loan	300,000	200,000	(100,000)	-33%
<b>Total Revenue</b>	<b>674,681</b>	<b>1,483,319</b>	<b>808,638</b>	<b>120%</b>
<u>Expenditures</u>				
Materials & Services				
Professional Services	140,000	56,829	83,171	59%
GFSS	100,000	50,000	50,000	50%
Projects & Programs	40,000	664,717	(624,717)	-1562%
Contracted Events-Prof. Services	300,000	309,406	(9,406)	-3%
Building Lease & Utilities	90,000	1,865	88,135	98%
Contracted Bldg Lease & Utilities	-	18,052	(18,052)	#DIV/0!
Contingency & Unappropriated	4,681	-	4,681	100%
<b>Total Materials &amp; Services &amp; Other</b>	<b>674,681</b>	<b>1,100,869</b>	<b>(426,188)</b>	<b>-63%</b>
<b>Total Revenue over Expenditure</b>	<b>-</b>	<b>382,450</b>		

\* Estimated until audit completion