



CITY OF ST. HELENS

Approved Budget
2024/2025



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.

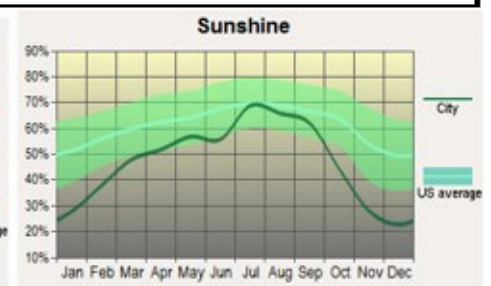
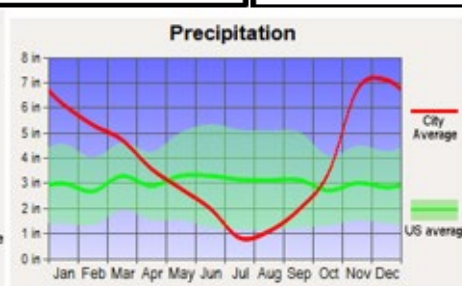
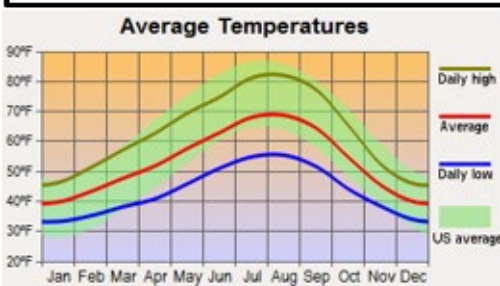
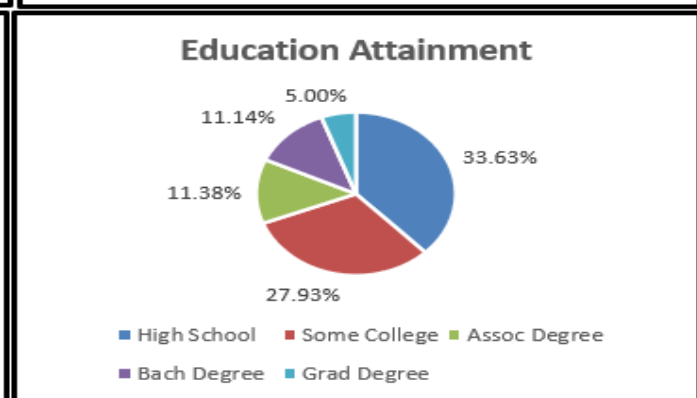
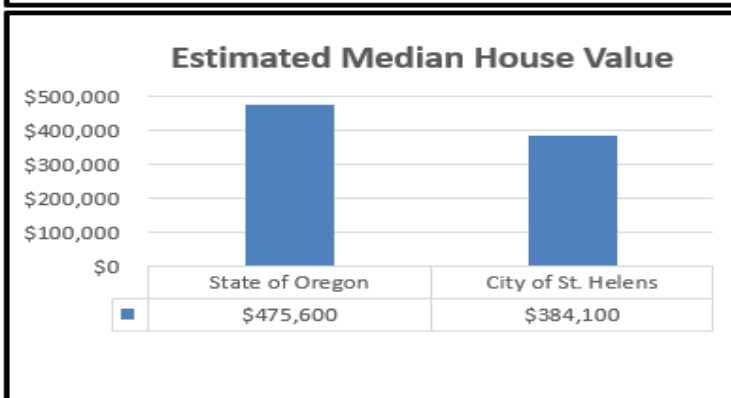
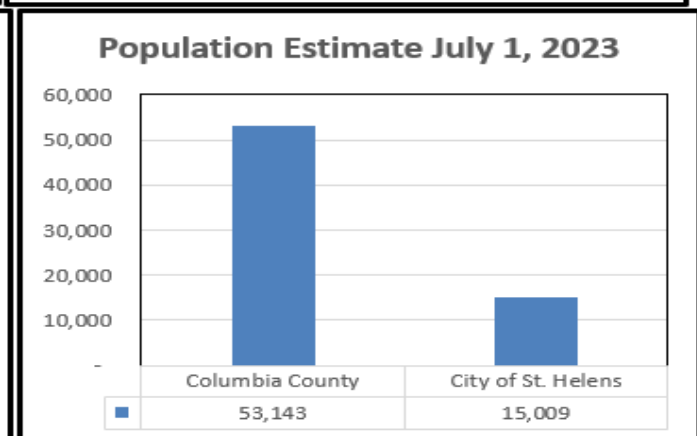
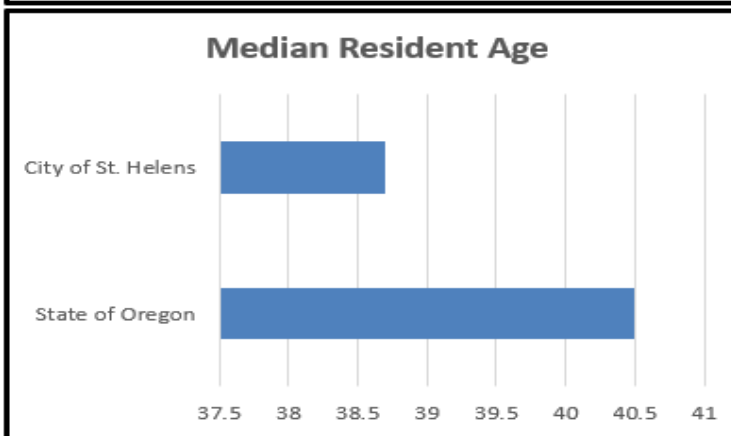
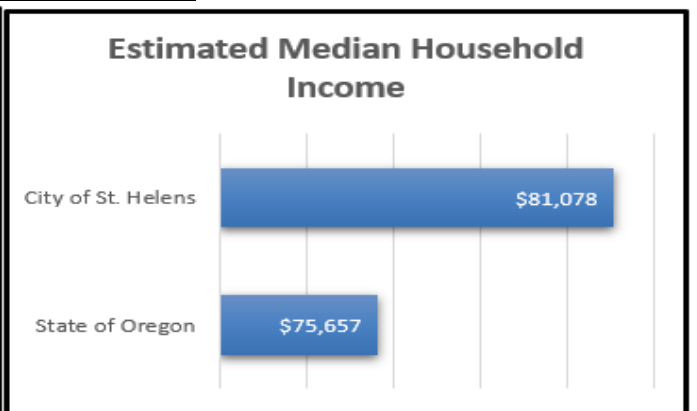
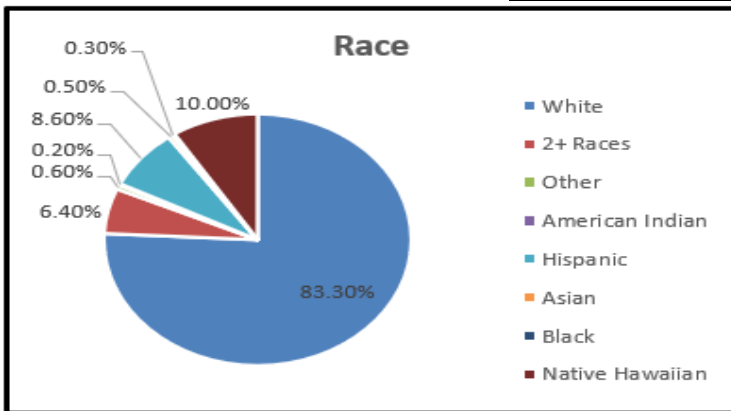
St. Helens Riverwalk Project



www.sthelensoregon.gov/waterfront



City of St. Helens-Demographics



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

2023 Top Taxpayers in St. Helens

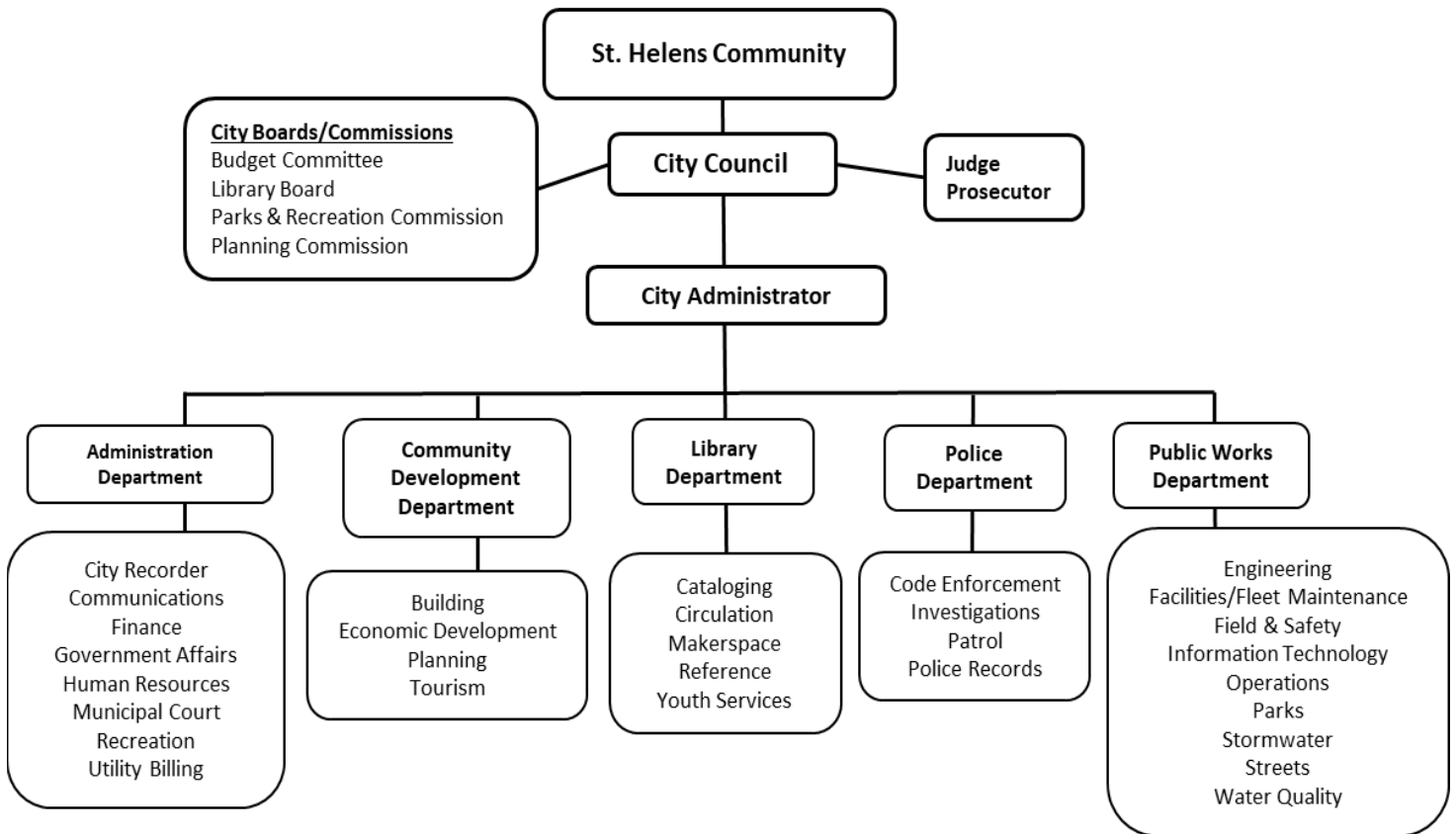
Owner Name	Tax Amount	RMV	AV
CASCADES TISSUE GROUP OREGON	\$928,606.23	\$57,256,340	\$57,256,340
ST HELENS PLACE APARTMENTS LLC	\$416,997.80	\$31,308,690	\$25,663,140
NWM PROPERTIES LLC	\$201,048.81	\$12,473,270	\$12,385,160
LETICA CORPORATION	\$189,010.02	\$11,732,620	\$11,652,870
PACIFIC STAINLESS 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

		<u>Term Expires</u>
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 www.sthelensoregon.gov/meetings
CONTACT US – GENERAL	Contact us through our website at www.sthelensoregon.gov/contact
CONTACT US – DIRECTORY	Find our staff directory at www.sthelensoregon.gov/contact
IN PERSON	Find staff at City Hall, Public Library, Police Department, Recreation Center, Community Center
WEBSITE	www.sthelensoregon.gov
E-NEWSLETTER	The City publishes a twice 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	www.facebook.com/cityofsthelens
TWITTER	twitter.com/sthelens
YOUTUBE	www.youtube.com/channel/UCdBj4W1yyMD3j6cbcBzeo2Q

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 the St. Helens 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

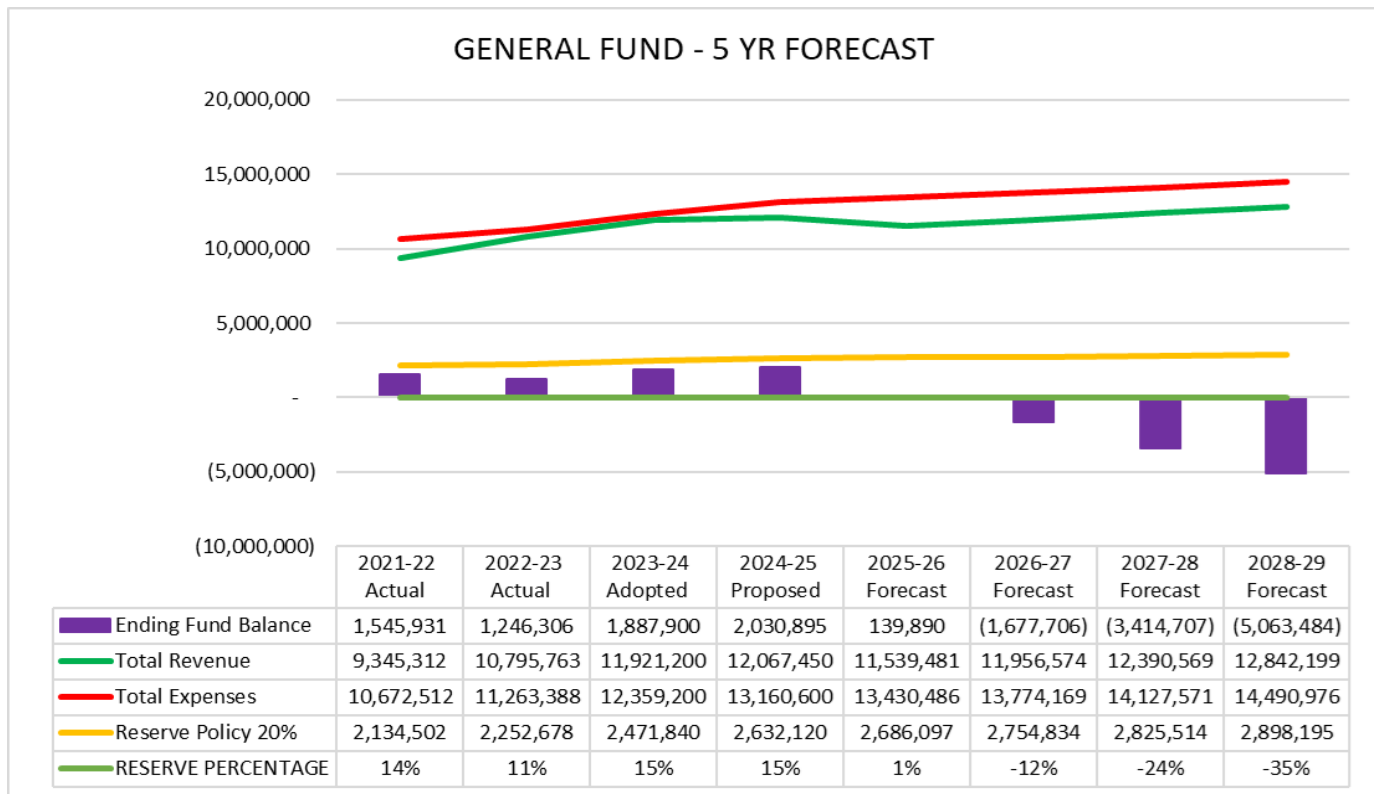
Resources within the General Fund

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% according to FY2024 estimates. These assumptions include a 4% COLA adjustment for AFSCME and 3% for Unrepresented. A 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 the 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.

Fiscal Year 2025 Budget Message

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.

FUND	Local Taxes	Intergovernmental Revenue & Grants	Charges for Services	Fines	Licenses, Permits, Fees	Miscellaneous	Transfers & Reimbursements	Beginning Fund Balance	Total Revenues
Total General Fund	2,802,060	939,400	6,387,100	168,300	979,590	1,791,000	1,500,000	1,624,045	16,191,495
Special Revenue Funds									
Tourism	165,000	-	-	-	-	154,000	-	55,681	374,681
Community Development	-	3,478,000	-	-	-	8,831,800	-	2,603,639	14,913,439
Community Enhancement	-	1,201,600	-	-	45,700	4,000	-	181,247	1,432,547
Streets	-	1,205,500	-	-	-	15,000	-	642,477	1,862,977
Total Special Revenue Funds	165,000	5,885,100	-	-	45,700	9,004,800	-	3,483,044	18,583,644
Capital Projects Funds									
Public Safety Facility Fund	-	-	720,000	-	-	150,000	-	13,494,741	14,364,741
Streets SDC	-	-	100,000	-	-	50,000	-	1,854,252	2,004,252
Water SDC	-	-	30,000	-	-	30,000	-	1,202,330	1,262,330
Sewer SDC	-	-	65,000	-	-	40,000	-	2,080,248	2,185,248
Storm SDC	-	-	30,000	-	-	9,000	-	550,713	589,713
Parks SDC	-	-	20,000	-	-	20,000	-	1,142,034	1,182,034
Total Capital Projects Funds	-	-	965,000	-	-	299,000	-	20,324,318	21,588,318
Enterprise Funds									
Water	-	-	4,510,000	-	-	135,000	-	4,191,478	8,836,478
Sewer	-	2,500,000	5,073,500	-	-	75,000	-	4,715,647	12,364,147
Storm	-	-	1,661,000	-	-	25,000	-	1,307,495	2,993,495
Total Enterprise Funds	-	2,500,000	11,244,500	-	-	235,000	-	10,214,620	24,194,120
Internal Service Funds									
PW Operations Fund	-	-	4,194,800	-	25,000	6,000	-	724,958	4,950,758
Total Internal Service Funds	-	-	4,194,800	-	25,000	6,000	-	724,958	4,950,758
TOTAL - ALL FUNDS	2,967,060	9,324,500	22,791,400	168,300	1,050,290	11,335,800	1,500,000	36,370,985	85,508,335

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.

FUND	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL APPROP.	UNAPPROP. BALANCE	TOTAL EXPENDITURES
Total General Fund	10,164,000	3,046,600	-	-	-	1,000,000	14,210,600	1,980,895	16,191,495
<u>Special Revenue Funds</u>									
Tourism	-	370,000	-	-	-	4,681	374,681	-	374,681
Community Development	-	3,577,700	9,635,600	57,920	500,000	1,142,219	14,913,439	-	14,913,439
Community Enhancement	-	426,818	700,000	-	-	-	1,126,818	305,729	1,432,547
Streets	612,100	732,200	150,000	60,740	-	307,937	1,862,977	-	1,862,977
Total Special Revenue Funds	612,100	5,106,718	10,485,600	118,660	500,000	1,454,837	18,277,915	305,729	18,583,644
<u>Capital Projects Funds</u>									
Public Safety Fund	-	300,000	10,000,000	752,750	1,000,000	2,311,991	14,364,741	-	14,364,741
Streets SDC	-	110,000	-	-	-	1,894,252	2,004,252	-	2,004,252
Water SDC	-	53,000	200,000	-	-	1,009,330	1,262,330	-	1,262,330
Sewer SDC	-	6,500	341,800	-	-	1,836,948	2,185,248	-	2,185,248
Storm SDC	-	53,000	200,000	-	-	336,713	589,713	-	589,713
Parks SDC	-	2,000	992,000	-	-	188,034	1,182,034	-	1,182,034
Total Capital Projects Funds	-	524,500	11,733,800	752,750	1,000,000	7,577,268	21,588,318	-	21,588,318
<u>Enterprise Funds</u>									
Water	1,187,400	2,650,860	1,800,000	462,560	-	1,530,934	7,631,754	1,204,724	8,836,478
Sewer	1,164,400	2,835,100	3,064,200	668,480	-	3,106,011	10,838,191	1,525,956	12,364,147
Storm	692,500	1,177,650	300,000	-	-	394,615	2,564,765	428,730	2,993,495
Total Enterprise Funds	3,044,300	6,663,610	5,164,200	1,131,040	-	5,031,560	21,034,710	3,159,410	24,194,120
<u>Internal Service Funds</u>									
Public Works Operations	3,656,400	673,000	100,000	-	-	521,358	4,950,758	-	4,950,758
Total Internal Service Funds	3,656,400	673,000	100,000	-	-	521,358	4,950,758	-	4,950,758
TOTAL - ALL FUNDS	17,476,800	16,014,428	27,483,600	2,002,450	1,500,000	15,585,023	80,062,301	5,446,034	85,508,335

Summary of Personnel

Personnel Summary

DEPARTMENT	14/15	15/16	16/17	17/18	18/19	19/20	20/2	21/22	22/23	23/24	24/25	
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	4.0	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	
	37.3	38.4	39.0	44.7	46.5	49.6	52.0	58.9	59.4	55.8	57.3	
PW - Engineering	3.3	3.3	3.3	3.3	3.3	3.0	3.0	3.0	3.2	4.2	4.2	
PW - Operations	17.0	18.0	18.0	14.0	14.0	15.0	15.0	16.0	14.0	11.0	13.0	
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	
	28.3	28.3	28.7	24.7	25.3	26.0	26.0	26.0	26.2	22.2	24.2	*
TOTAL FTE =	65.5	66.6	67.7	69.3	71.8	75.6	78.0	84.9	85.6	78.0	81.5	

* PW Ops, Engineering and WWTP/WFF - FY2025 will have 2 unfilled positions

* Police - FY2025 will have 4 additional officers, if levy passes

* Library - FY2025 will have 1 unfilled position

* Government Affairs position will be unfilled

* Building Inspector position will be unfilled

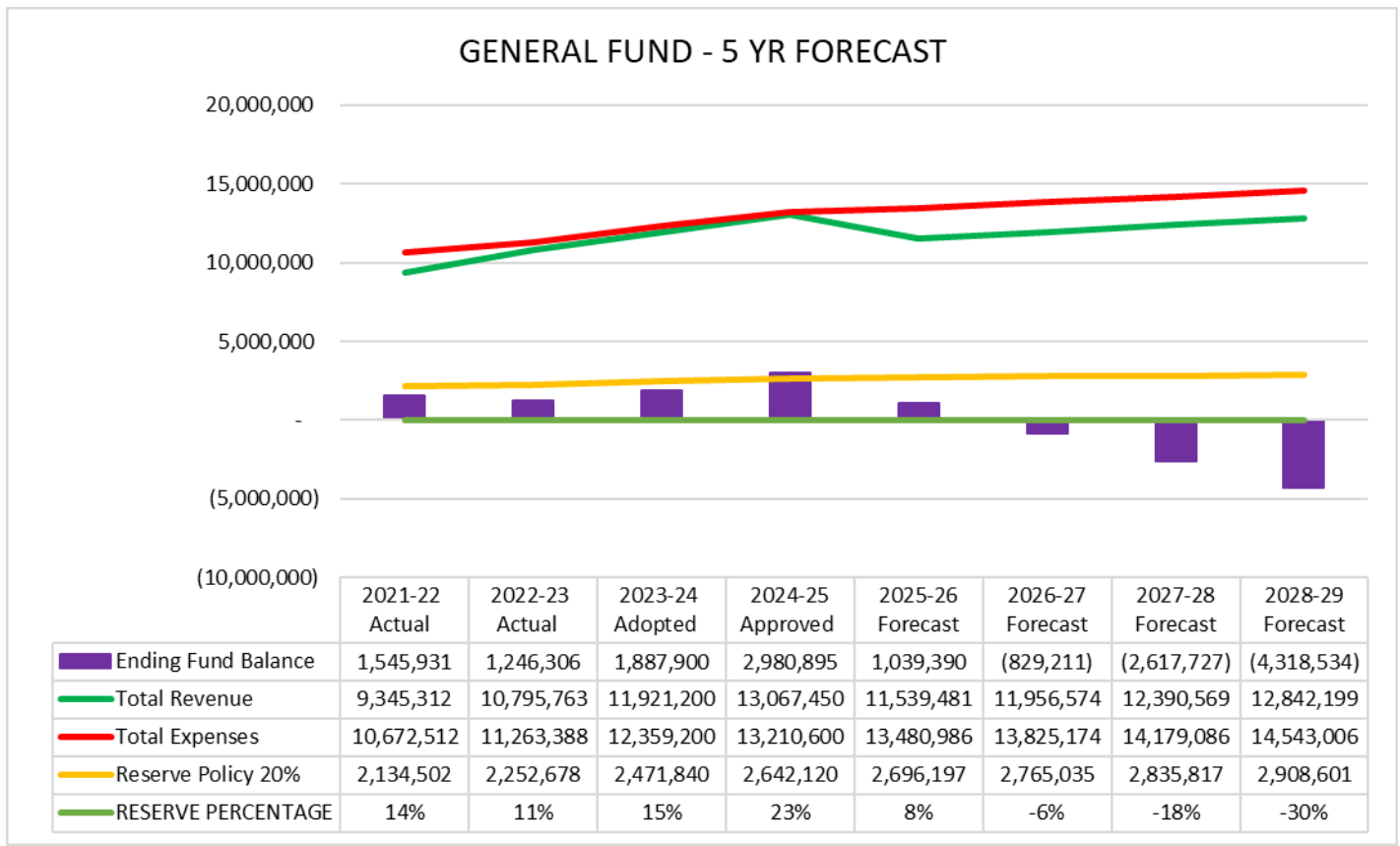
**ARPA funded positions will not be filled

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” in 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



General Fund Summary

GENERAL FUND	2021-22	2022-23	2023-24	2024-25	2024-25
	Actual	Actual	Adopted	Proposed	Approved
<u>RESOURCES</u>					
TOTAL GENERAL FUND REVENUE	9,345,312	10,795,763	11,921,200	12,067,450	13,067,450
TRANSFERS	31,860	168,000	-	1,500,000	1,500,000
FUND BALANCE AVAILABLE	2,841,271	1,545,931	2,325,900	1,624,045	1,624,045
TOTAL RESOURCES	12,218,443	12,509,694	14,247,100	15,191,495	16,191,495
<u>EXPENDITURES</u>					
PERSONNEL SERVICES					
Dept 701 Administration	571,136	605,374	655,300	530,100	530,100
Dept 702 City Recorder	293,234	288,561	310,500	324,900	324,900
Dept 703 Council	61,633	62,901	65,000	68,500	68,500
Dept 704 Court	211,615	207,125	219,000	227,900	227,900
Dept 705 Police	4,391,980	4,347,608	4,861,900	5,975,000	5,975,000
Dept 706 Library	619,774	614,488	643,300	651,700	651,700
Dept 707 Finance	664,753	740,543	704,900	717,500	717,500
Dept 708 Parks	348,471	346,671	480,200	378,600	378,600
Dept 709 Recreation	283,502	334,140	365,000	344,700	344,700
Dept 710 Planning	359,333	370,709	384,000	403,500	403,500
Dept 711 Building	449,174	471,634	505,900	371,100	371,100
Dept 712 Technology	-	292,513	318,500	170,500	170,500
Dept 715 General Services	55,024	-	-	-	-
TOTAL PERSONNEL SERVICES	8,309,629	8,682,267	9,513,500	10,164,000	10,164,000
MATERIALS & SERVICES					
Dept 701 Administration	77,599	86,149	37,900	72,400	72,400
Dept 702 City Recorder	59,518	76,474	82,500	85,000	85,000
Dept 703 Council	92,202	51,416	71,000	58,500	58,500
Dept 704 Court	227,376	220,450	252,700	256,500	256,500
Dept 705 Police	631,292	637,488	753,100	899,000	899,000
Dept 706 Library	287,389	146,998	194,500	188,000	188,000
Dept 707 Finance	401,269	489,830	371,000	287,000	287,000
Dept 708 Parks	111,789	135,709	146,600	173,000	173,000
Dept 709 Recreation	76,234	55,152	62,100	62,100	62,100
Dept 710 Planning	63,077	33,060	48,500	93,500	93,500
Dept 711 Building	57,181	33,014	50,400	45,100	45,100
Dept 712 Technology	-	388,436	485,000	460,000	460,000
Dept 715 General Services	277,958	226,945	290,400	316,500	366,500
TOTAL MATERIALS & SERVICES	2,362,883	2,581,121	2,845,700	2,996,600	3,046,600
CONTINGENCY					
Dept 715 Contingency	-	-	887,900	1,000,000	1,000,000
UNAPPROPRIATED FUND BALANCE					
Dept 715 Ending Fund Balance	1,545,931	1,246,309	1,000,000	1,030,895	1,980,895
TOTAL EXPENDITURES	12,218,443	12,509,697	14,247,100	15,191,495	16,191,495

General Fund - Revenue Detail

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

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.

ADMINISTRATION DEPT.	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
PERSONNEL SERVICES					
100-701-50001 Wages	354,317	368,612	389,200	312,400	312,400
100-701-50004 Overtime	3,468	8,672	2,300	9,800	9,800
100-701-51005 CIS Insurance	72,506	79,825	88,200	71,400	71,400
100-701-51006 VEBA	6,052	7,113	7,600	6,000	6,000
100-701-51007 Retirement	107,678	113,220	131,200	100,200	100,200
100-701-51008 Taxes	26,739	27,538	31,600	26,000	26,000
100-701-51015 Other Benefits	376	394	5,200	4,300	4,300
TOTAL PERSONNEL SERVICES	571,136	605,374	655,300	530,100	530,100
MATERIALS & SERVICES					
100-701-52001 Operating Supplies	1,040	1,378	1,000	1,200	1,200
100-701-52010 Telephone	1,107	1,404	1,400	1,500	1,500
100-701-52011 Public Information	139	279	500	700	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	40,000	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
TOTAL MATERIALS & SERVICES	77,599	86,149	37,900	72,400	72,400
TOTAL EXPENDITURES	648,735	691,523	693,200	602,500	602,500

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.

CITY RECORDER / HUMAN RESOURCES	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
PERSONNEL SERVICES					
100-702-50001 Wages	172,638	173,913	181,900	190,500	190,500
100-702-51005 CIS Insurnace	43,779	37,450	41,900	43,600	43,600
100-702-51006 VEBA	3,365	3,348	3,600	3,800	3,800
100-702-51007 Retirement	60,216	60,530	66,100	69,200	69,200
100-702-51008 Taxes	13,048	13,130	14,700	15,400	15,400
100-702-51015 Other Benefits	188	190	2,300	2,400	2,400
TOTAL PERSONNEL SERVICES	293,234	288,561	310,500	324,900	324,900
MATERIALS & SERVICES					
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	11,000	11,000
100-702-52014 Recruiting Expenses	3,131	39,935	35,000	39,000	39,000
100-702-52018 Professional Development	19,093	5,046	6,500	6,000	6,000
100-702-52019 Professional Services	25,000	26,383	31,500	22,000	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
TOTAL MATERIALS & SERVICES	59,518	76,474	82,500	85,000	85,000
TOTAL EXPENDITURES	352,752	365,035	393,000	409,900	409,900

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.

CITY COUNCIL	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
PERSONNEL SERVICES					
100-703-50001 Wages	57,225	58,434	60,100	63,400	63,400
100-703-51008 Taxes	4,378	4,461	4,900	5,100	5,100
100-703-51015 Other Benefits	30	6	-	-	-
TOTAL PERSONNEL SERVICES	61,633	62,901	65,000	68,500	68,500
MATERIALS & SERVICES					
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	2,000	2,000
100-703-52018 Professional Developer	3,307	7,660	8,000	8,000	8,000
100-703-52019 Professional Services	48,372	29,710	38,000	40,000	40,000
100-703-52027 IT Charges	25,000	-	-	500	500
100-703-52041 Community Support Fund	10,504	9,109	20,000	5,000	5,000
TOTAL MATERIALS & SERVICES	92,202	51,416	71,000	58,500	58,500
TOTAL EXPENDITURES	153,835	114,317	136,000	127,000	127,000

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.

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

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

POLICE DEPARTMENT	2021-22	2022-23	2023-24	2024-25	2024-25
	Actual	Actual	Adopted	Proposed	Approved
PERSONNEL SERVICES					
100-705-50001 Wages	2,400,712	2,309,599	2,565,900	3,060,000	3,060,000
100-705-50004 Overtime	234,482	336,114	300,000	435,000	435,000
100-705-51005 CIS Insurance	581,315	552,224	625,900	805,000	805,000
100-705-51006 VEBA	40,509	39,860	45,600	90,000	90,000
100-705-51007 Retirement	890,949	858,796	1,044,900	1,235,000	1,235,000
100-705-51008 Taxes	199,658	197,649	238,900	290,000	290,000
100-705-51015 Other Benefits	44,355	53,366	40,700	60,000	60,000
TOTAL PERSONNEL SERVICES	4,391,980	4,347,608	4,861,900	5,975,000	5,975,000
MATERIALS & SERVICES					
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	24,500	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	28,000	28,000
100-705-52019 Professional Services	36,745	37,871	39,000	45,000	45,000
100-705-52021 Equipment Maintenance	-	1,930		3,000	3,000
100-705-52022 Fuel/Oil	74,098	74,404	85,000	90,000	90,000
100-705-52023 Facility Maintenance	32,733	69,032	30,000	30,000	30,000
100-705-52027 IT Charges	74,000	-	-	3,000	3,000
100-705-52044 K9 Expense	-	36,554	5,000	6,000	6,000
100-705-52086 Tactical	1,620	27,048	12,600	13,500	13,500
100-705-52097 Enterprise Fleet	191,822	153,674	210,000	270,000	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	60,000	60,000
100-705-52115 Report Writer	-	-	80,000	84,000	84,000
100-705-52117 Body Cameras	-	28,675	28,000	42,000	42,000
TOTAL MATERIALS & SERVICES	631,292	637,488	753,100	899,000	899,000
TOTAL EXPENDITURES	5,023,272	4,985,096	5,615,000	6,874,000	6,874,000

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.

LIBRARY DEPARTMENT	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
PERSONNEL SERVICES					
100-706-50001 Wages	383,912	394,296	414,300	421,300	421,300
100-706-50004 Overtime	403	-	-	-	-
100-706-51005 CIS Insurance	86,156	76,707	70,300	73,900	73,900
100-706-51006 VEBA	18,599	5,880	6,900	7,000	7,000
100-706-51007 Retirement	101,247	107,246	112,600	113,500	113,500
100-706-51008 Taxes	28,947	29,689	33,400	34,000	34,000
100-706-51015 Other Benefits	510	670	5,800	2,000	2,000
TOTAL PERSONNEL SERVICES	619,774	614,488	643,300	651,700	651,700
MATERIALS & SERVICES					
100-706-52001 Operating Supplies	15,232	6,580	7,200	7,800	7,800
100-706-52003 Utilities	16,552	19,911	22,000	22,000	22,000
100-706-52006 Computer Maintenance	10,669	6,307	12,700	16,200	16,200
100-706-52018 Professional Developmen	2,762	1,356	3,000	2,500	2,500
100-706-52014 Recruiting	4,762	-	4,000	1,000	1,000
100-706-52019 Professional Services	3,606	1,080	4,200	4,500	4,500
100-706-52023 Facility Maintenance	43,212	41,200	55,000	52,000	52,000
100-706-52027 IT Charges	127,500	-	-	3,000	3,000
100-706-52028 Projects & Programs	3,846	4,287	5,000	5,000	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	21,000	21,000
100-706-52033 Printed Materials	31,659	31,361	40,000	34,000	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	6,000	6,000
100-706-52037 Library of Things	5,147	4,503	4,000	4,000	4,000
TOTAL MATERIALS & SERVICES	287,389	146,998	194,500	188,000	188,000
TOTAL EXPENDITURES	907,162	761,486	837,800	839,700	839,700

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.

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

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.

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

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.

RECREATION	2021-22	2022-23	2023-24	2024-25	2024-25
	Actual	Actual	Adopted	Proposed	Approved
PERSONNEL SERVICES					
100-709-50001 Wages	176,039	219,931	230,000	227,900	227,900
100-709-51005 CIS Insurance	53,437	52,930	54,700	43,000	43,000
100-709-51006 VEBA	1,977	2,900	3,500	3,100	3,100
100-709-51007 Retirement	35,719	37,339	55,100	49,300	49,300
100-709-51008 Taxes	13,384	16,651	18,600	18,400	18,400
100-709-51015 Other Benefits	2,946	4,389	3,100	3,000	3,000
TOTAL PERSONNEL SERVICES	283,502	334,140	365,000	344,700	344,700
MATERIALS & SERVICES					
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
TOTAL MATERIALS & SERVICES	76,234	55,152	62,100	62,100	62,100
TOTAL EXPENDITURES	359,736	389,292	427,100	406,800	406,800

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.

PLANNING	2021-22	2022-23	2023-24	2024-25	2024-25
	Actual	Actual	Adopted	Proposed	Approved
PERSONNEL SERVICES					
100-710-50001 Wages	228,980	237,197	247,200	259,800	259,800
100-710-51005 CIS Insurance	33,371	31,629	31,700	33,200	33,200
100-710-51006 VEBA	4,163	4,635	4,900	5,100	5,100
100-710-51007 Retirement	74,788	77,213	76,900	80,800	80,800
100-710-51008 Taxes	17,489	18,167	19,900	21,000	21,000
100-710-51015 Other Benefits	542	1,868	3,400	3,600	3,600
TOTAL PERSONNEL SERVICES	359,333	370,709	384,000	403,500	403,500
MATERIALS & SERVICES					
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	10,000	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	4,000	4,000
100-710-52019 Professional Services	4,703	13,424	2,000	3,000	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	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
TOTAL MATERIALS & SERVICES	63,077	33,060	48,500	93,500	93,500
TOTAL EXPENDITURES	422,410	403,769	432,500	497,000	497,000

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.

BUILDING	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
PERSONNEL SERVICES					
100-711-50001 Wages	264,644	284,262	296,500	214,100	214,100
100-711-51005 CIS Insurance	81,374	76,532	83,200	65,800	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	66,600	66,600
100-711-51008 Taxes	20,094	21,558	23,900	17,300	17,300
100-711-51015 Other Benefits	1,517	2,095	4,200	3,000	3,000
TOTAL PERSONNEL SERVICES	449,174	471,634	505,900	371,100	371,100
MATERIALS & SERVICES					
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	12,000	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
TOTAL MATERIALS & SERVICES	57,181	33,014	50,400	45,100	45,100
TOTAL EXPENDITURES	506,355	504,648	556,300	416,200	416,200

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

INFORMATION TECHNOLOGY	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
PERSONNEL SERVICES					
100-712-50001 Regular Wages	-	170,021	180,200	96,900	96,900
100-712-51005 CIS Insurance	-	55,080	61,900	32,300	32,300
100-712-51006 VEBA	-	3,299	3,600	2,000	2,000
100-712-51007 Retirement	-	51,032	56,000	30,200	30,200
100-712-51008 Taxes	-	12,893	14,500	7,800	7,800
100-712-51015 Other Benefits	-	188	2,300	1,300	1,300
TOTAL PERSONNEL SERVICES	-	292,513	318,500	170,500	170,500
MATERIALS & SERVICES					
100-712-52001 Operating Supplies	-	14,793	12,000	10,000	10,000
100-712-52003 Utilities	-	78,696	80,000	80,000	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	30,000	30,000
100-712-52018 Professional Development	-	895	7,000	10,000	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
TOTAL MATERIALS & SERVICES	-	388,436	485,000	460,000	460,000
TOTAL EXPENDITURES	-	680,949	803,500	630,500	630,500

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

GENERAL SERVICES DEPT.	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
PERSONNEL SERVICES					
100-715-51006 VEBA	55,024	-	-		
TOTAL PERSONNEL SERVICES	55,024	-	-		
MATERIALS & SERVICES					
100-715-52001 Operating Supplies	16,935	26,329	28,000	24,000	24,000
100-715-52003 Utilities	13,827	13,793	17,000	18,000	18,000
100-715-52009 Postage	-	-	-	5,000	5,000
100-715-52016 Insurance - General	106,400	123,143	138,900	157,000	157,000
100-715-52018 Professional Development	-	-	-	-	-
100-715-52019 Professional Services	2,549	7,999	55,500	60,000	60,000
100-715-52022 Fuel/Oil	547	1,206	1,000	1,500	1,500
100-715-52023 Facility Maintenance	39,428	54,439	50,000	50,000	100,000
100-715-52049 Litigation Settlement	57,662	-	-	-	-
100-715-52093 Police Incentive Program	38,655	-	-	-	-
100-715-52097 Enterprise Fleet Mgmt	1,955	36	-	1,000	1,000
TOTAL MATERIALS & SERVICES	277,958	226,945	290,400	316,500	366,500
CONTINGENCY					
100-715-58001 Contingency	-	-	887,900	1,000,000	1,000,000
UNAPPROPRIATED FUND BALANCE					
100-715-59001 Unapp Ending Fund Balance	1,545,931	1,246,309	1,000,000	1,030,895	1,980,895
TOTAL EXPENDITURES	1,878,913	1,473,254	2,178,300	2,347,395	3,347,395

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	2022-23	2023-24	2024-25	2024-25
		Actual	Actual	Adopted	Proposed	Approved
<u>RESOURCES</u>						
TAXES						
201-000-32002	Transient Room Fees	150,949	154,558	170,000	165,000	165,000
CHARGES FOR SERVICES						
201-000-34001	City Dock Services	-	-	-	-	-
MISCELLANEOUS REVENUE						
201-000-37001	Interest	-	-	-	3,000	3,000
201-000-37005	Miscellaneous	33,705	4,027	80,000	1,000	1,000
201-000-37015	Event Revenues	820,000	210,151	100,000	150,000	150,000
TOTAL MISCELLANEOUS REVENUE		853,705	214,178	180,000	154,000	154,000
GRANTS						
201-000-33005	Grants	-	-	-	-	-
TRANSFERS						
201-000-38001	Transfers	-	-	-	-	-
FUND BALANCE AVAILABLE						
201-000-39001	Fund Balance Available	-	253,219	149,900	55,681	55,681
TOTAL RESOURCES		1,004,654	621,955	499,900	374,681	374,681
<u>EXPENSES</u>						
MATERIALS & SERVICES						
201-000-52003	Utilities	12,000	6,688	-	-	-
201-000-52011	Public Information	-	-	-	-	-
201-000-52130	Building Lease & Utilities	-	-	80,000	90,000	90,000
201-000-52019	Professional Services	120,000	175,683	120,000	140,000	140,000
201-000-52026	Equipment Fund Charges	-	-	-	-	-
201-000-52028	Projects & Programs	619,435	341,403	45,000	40,000	40,000
201-000-52025	GFSS	-	-	100,000	100,000	100,000
TOTAL MATERIALS & SERVICES		751,435	523,774	345,000	370,000	370,000
TRANSFERS						
202-725-54001	Transfers	-	-	-	-	-
CONTINGENCY						
201-000-58001	Contingency	-	-	154,900	4,681	4,681
Ending Fund Balance		253,219	98,181	-	-	-
TOTAL EXPENSES		1,004,654	621,955	499,900	374,681	374,681

COMMUNITY DEVELOPMENT FUND

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

COMMUNITY DEVELOPMENT FUND
BE DEPARTMENT

COMMUNITY DEVELOPMENT FUND	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
<u>DEPT 721 - ECONOMIC PLANNING</u>					
MATERIALS & SERVICES					
202-721-52011 Public Engagement	-	8,306	5,000	8,000	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	10,000	10,000
202-721-52050 Community Wide Assessment	116	-	-	-	-
202-721-52051 Urban Renewal	2,457	3,732	5,000	8,000	8,000
202-721-52053 Property Taxes	89,597	107,800	111,000	112,000	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	-	-
TOTAL MATERIALS & SERVICES	1,872,733	379,424	328,000	295,000	295,000
DEBT SERVICE					
202-721-55001 Debt Principal - Interfund loan	-	300,000	-	-	-
202-721-55002 Debt Interest - Interfund Loan	-	10,000	-	-	-
TOTAL DEBT SERVICE	-	310,000	-	-	-
TOTAL EXPENSES	1,872,733	689,424	328,000	295,000	295,000
<u>DEPT 722 - INDUSTRIAL BUSINESS PARK</u>					
MATERIALS & SERVICES					
202-722-52003 Utilities	939	1,043	2,000	2,000	2,000
202-722-52019 Professional Services	71,381	48,236	315,500	2,614,000	2,614,000
202-722-52023 Facility Maintenance	-	-	-	-	-
202-722-52025 GFSS Charge	-	-	-	18,100	18,100
TOTAL MATERIALS & SERVICES	72,320	49,279	317,500	2,634,100	2,634,100
DEBT SERVICE					
202-722-55001 Principal	150,000	162,500	150,000	150,000	-
TOTAL DEBT SERVICE	150,000	162,500	150,000	150,000	-
TOTAL EXPENSES	222,320	211,779	467,500	2,784,100	2,634,100

COMMUNITY DEVELOPMENT FUND
BY DEPARTMENT

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

COMMUNITY ENHANCEMENT FUND

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

**COMMUNITY ENHANCEMENT FUND
BY DEPARTMENT**

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

STREET FUND

STREET FUND		2021-22	2022-23	2023-24	2024-25	2024-25
		Actual	Actual	Adopted	Proposed	Approved
RESOURCES						
INTERGOVERNMENTAL						
205-000-33005	Grants	-	147,463	224,500	-	-
205-000-33015	County Contribution	-	-	450,000	-	-
205-000-33008	Motor Vehicle Tax	1,237,660	1,138,225	1,140,000	1,205,500	1,205,500
205-000-33009	Grants (ODOT)	719,512	29,431	260,000	-	-
TOTAL INTERGOVERNMENTAL		1,957,172	1,315,119	2,074,500	1,205,500	1,205,500
CHARGES FOR SERVICES						
205-000-34029	Traffic Impact Fees	47,272	-	1,000	-	-
205-000-34033	Street Sidewalk Development	16,287	2,988	5,000	-	-
TOTAL CHARGES FOR SERVICES		63,559	2,988	6,000	-	-
MISCELLANEOUS						
205-000-37001	Interest	-	13,977	10,000	15,000	15,000
205-000-37004	Miscellaneous	11,556	990	-	-	-
205-000-37029	Rental House Revenue	-	-	-	-	-
TOTAL MISCELLANEOUS		11,556	14,967	10,000	15,000	15,000
FUND BALANCE AVAILABLE						
205-000-39001	Fund Balance Available	502,236	1,207,483	833,300	642,477	642,477
TOTAL RESOURCES		2,534,523	2,540,557	2,923,800	1,862,977	1,862,977
EXPENSES						
PERSONNEL SERVICES						
205-000-51016	PW Support Service Charge	476,000	570,000	545,700	585,400	612,100
TOTAL PERSONNEL SERVICES		476,000	570,000	545,700	585,400	612,100
MATERIALS & SERVICES						
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	55,000	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	412,600	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	134,600	134,600
TOTAL MATERIALS & SERVICES		636,683	563,753	766,600	732,200	732,200
CAPITAL OUTLAY						
205-000-53001	Capital Outlay (Street Improvements)	153,377	384,022	224,500	150,000	150,000
205-000-53101	Columbia Blvd Sidewalks (ODOT)	-	21,555	998,100	-	-
TOTAL CAPITAL OUTLAY		153,377	405,577	1,222,600	150,000	150,000
DEBT SERVICE						
205-000-55001	Principal	60,000	49,590	51,200	52,500	52,500
205-000-55002	Interest	980	11,260	9,800	8,240	8,240
TOTAL DEBT SERVICE		60,980	60,850	61,000	60,740	60,740
CONTINGENCY						
205-000-58001	Contingency	-	-	327,900	334,637	307,937
ENDING FUND BALANCE		1,207,483	940,377	-	-	-
TOTAL EXPENSES		2,534,523	2,540,557	2,923,800	1,862,977	1,862,977

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

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

STREET SDC FUND

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

WATER SDC FUND

WATER SDC FUND	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
<u>RESOURCES</u>					
CHARGES FOR SERVICES					
302-000-34008 SDC Charges	157,958	55,511	100,000	30,000	30,000
TOTAL CHARGES FOR SERVICES	157,958	55,511	100,000	30,000	30,000
MISCELLANEOUS					
301-000-37001 Interest		38,686	-	30,000	30,000
301-000-37004 Miscellaneous		-	-	-	-
TOTAL MISCELLANEOUS	-	38,686	-	30,000	30,000
TRANSFERS					
302-000-38001 Transfers	-	-	-	-	-
FUND BALANCE AVAILABLE					
302-000-39001 Fund Balance Available	1,436,332	1,355,309	1,410,500	1,202,330	1,202,330
TOTAL RESOURCES	1,594,290	1,449,506	1,510,500	1,262,330	1,262,330
<u>EXPENSES</u>					
MATERIALS & SERVICES					
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	50,000	50,000
TOTAL MATERIALS & SERVICES	233,931	4,176	30,000	53,000	53,000
CAPITAL OUTLAY					
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	200,000	200,000
TOTAL CAPITAL OUTLAY	5,050	-	320,000	200,000	200,000
TRANSFER					
302-000-54001 Transfer out	-	-	-	-	-
CONTINGENCY					
302-000-58001 Contingency	-	-	1,160,500	1,009,330	1,009,330
ENDING FUND BALANCE	1,355,309	1,445,330	-	-	-
TOTAL EXPENSES	1,594,290	1,449,506	1,510,500	1,262,330	1,262,330

SEWER SDC FUND

SEWER SDC FUND	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
<u>RESOURCES</u>					
CHARGES FOR SERVICES					
303-000-34008 SDC Charges	209,640	92,738	150,000	65,000	65,000
TOTAL CHARGES FOR SERVICES	209,640	92,738	150,000	65,000	65,000
MISCELLANEOUS					
301-000-37001 Interest		59,756	-	40,000	40,000
301-000-37004 Miscellaneous		-	-	-	-
TOTAL MISCELLANEOUS	-	59,756	-	40,000	40,000
TRANSFERS					
303-000-38001 Transfers	-	-	-	-	-
FUND BALANCE AVAILABLE					
303-000-39001 Fund Balance Available	2,097,448	2,215,532	1,910,700	2,080,248	2,080,248
TOTAL RESOURCES	2,307,088	2,368,026	2,060,700	2,185,248	2,185,248
<u>EXPENSES</u>					
MATERIALS & SERVICES					
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	-	-
TOTAL MATERIALS & SERVICES	91,556	4,637	65,000	6,500	6,500
CAPITAL OUTLAY					
303-000-53001 Capital Outlay	-	401,641	-	-	-
303-000-53033 Sewer Capacity Design	-	-	-	340,000	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	1,800
TOTAL CAPITAL OUTLAY	-	401,641	331,800	341,800	341,800
TRANSFERS					
303-000-54001 Transfers					
CONTINGENCY					
303-000-58001 Contingency	-	-	1,663,900	1,836,948	1,836,948
ENDING FUND BALANCE	2,215,532	1,961,748	-	-	-
TOTAL EXPENSES	2,307,088	2,368,026	2,060,700	2,185,248	2,185,248

STORM SDC FUND

STORM SDC FUND	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
<u>RESOURCES</u>					
CHARGES FOR SERVICES					
304-000-34008 SDC Charges	117,048	67,014	100,000	30,000	30,000
TOTAL CHARGES FOR SERVICES	117,048	67,014	100,000	30,000	30,000
MISCELLANEOUS					
301-000-37001 Interest		13,181		9,000	9,000
304-000-37004 Miscellaneous - General	-	-	-		-
TOTAL MISCELLANEOUS	-	13,181	-	9,000	9,000
FUND BALANCE AVAILABLE					
304-000-39001 Fund Balance Available	374,952	434,548	497,400	550,713	550,713
TOTAL RESOURCES	492,000	514,743	597,400	589,713	589,713
<u>EXPENSES</u>					
MATERIALS & SERVICES					
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	50,000	50,000
TOTAL MATERIALS & SERVICES	57,452	4,030	11,000	53,000	53,000
CAPITAL OUTLAY					
304-000-53001 Capital Outlay	-	-	200,000	200,000	200,000
TRANSFERS					
304-000-54001 Transfers	-	-	-	-	-
CONTINGENCY					
304-000-58001 Contingency	-	-	386,400	336,713	336,713
ENDING FUND BALANCE	434,548	510,713	-	-	-
TOTAL EXPENSES	492,000	514,743	597,400	589,713	589,713

PARKS SDC FUND

PARKS SDC FUND	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
<u>RESOURCES</u>					
CHARGES FOR SERVICES					
305-000-34008 SDC Charges	406,658	33,966	100,000	20,000	20,000
TOTAL CHARGES FOR SERVICES	406,658	33,966	100,000	20,000	20,000
MISCELLANEOUS					
301-000-37001 Interest		29,463		20,000	20,000
305-000-37004 Miscellaneous - General	-	-	-	-	-
TOTAL MISCELLANEOUS	-	29,463	-	20,000	20,000
FUND BALANCE AVAILABLE					
305-000-39001 Fund Balance Available	744,838	1,063,106	1,066,400	1,142,034	1,142,034
TOTAL RESOURCES	1,151,496	1,126,535	1,166,400	1,182,034	1,182,034
<u>EXPENSES</u>					
MATERIALS & SERVICES					
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	-	-	-
TOTAL MATERIALS & SERVICES	85,208	32,303	10,000	2,000	2,000
CAPITAL OUTLAY					
305-000-53001 Capital Outlay	3,182	198	-	-	-
305-000-53902 Columbia View Park Improvem	-	-	992,000	992,000	992,000
TOTAL CAPITAL OUTLAY	3,182	198	992,000	992,000	992,000
CONTINGENCY					
305-000-58001 Contingency	-	-	164,400	188,034	188,034
ENDING FUND BALANCE	1,063,106	1,094,034	-	-	-
TOTAL EXPENSES	1,151,496	1,126,535	1,166,400	1,182,034	1,182,034

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 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
<u>RESOURCES</u>					
INTERGOVERNMENTAL					
601-000-33005 Grants	-	-	1,000,000	-	-
CHARGES FOR SERVICES					
601-000-34007 Water Sales	3,410,533	3,876,126	3,740,000	4,360,000	4,360,000
601-000-34009 Fees	91,375	181,350	100,000	140,000	140,000
601-000-34014 Connection Charge	16,875	21,225	28,000	10,000	10,000
601-000-34018 Collections	-	-	-	-	-
TOTAL CHARGES FOR SERVICES	3,518,783	4,078,701	3,868,000	4,510,000	4,510,000
MISCELLANEOUS					
601-000-37001 Interest	633,428	83,479	63,000	130,000	130,000
601-000-37004 Miscellaneous - General	20,052	163,843	5,000	5,000	5,000
TOTAL MISCELLANEOUS	653,480	247,322	68,000	135,000	135,000
TRANSFERS					
601-000-38001 Transfers	-	-	-	-	-
BEGINNING FUND BALANCE AVAILABLE					
601-000-39001 Fund Balance Available	3,721,943	3,797,882	3,804,200	4,191,478	4,191,478
TOTAL RESOURCES	7,894,206	8,123,905	8,740,200	8,836,478	8,836,478
<u>EXPENSES</u>					
PERSONNEL SERVICES					
Dept 731 Personnel Services Total	681,000	865,000	968,800	902,100	928,800
Dept 732 Personnel Services Total	237,000	211,000	207,300	162,800	258,600
TOTAL PERSONNEL SERVICES	918,000	1,076,000	1,176,100	1,064,900	1,187,400
MATERIALS & SERVICES					
Dept 731 Materials & Services Total	1,777,831	1,768,095	2,289,200	2,348,860	2,348,860
Dept 732 Materials & Services Total	185,388	266,535	280,700	302,000	302,000
TOTAL MATERIALS & SERVICES	1,963,219	2,034,630	2,569,900	2,650,860	2,650,860
CAPITAL OUTLAY					
601-000-53001 Capital Outlay	450,814	99,688	-	-	-
601-000-53302 Capital Outlay	-	-	-	200,000	200,000
Dept 731 Capital Outlay	-	60,292	250,000	250,000	250,000
Dept 732 Capital Outlay	-	-	100,000	350,000	350,000
601-000-53304 Repair Existing Reservoir	-	143	2,250,000	1,000,000	1,000,000
601-000-53307 Back-up Generator PW shop	-	8,800	200,000	-	-
601-000-53308 Sherman Place Wterline rpl	-	11,386	30,000	-	-
601-000-53309 Pump 10 @ Well 3 -replace	-	113,254	-	-	-
TOTAL CAPITALY OUTLAY	450,814	293,563	2,830,000	1,800,000	1,800,000
TRANSFERS	300,000	-	-	-	-
DEBT SERVICE					
601-000-55001 Principal	370,000	377,590	389,700	399,800	399,800
601-000-55002 Interest	94,290	85,780	74,500	62,760	62,760
TOTAL DEBT SERVICE	464,290	463,370	464,200	462,560	462,560
CONTINGENCY					
601-000-58001 Contingency	-	-	763,500	1,653,434	1,530,934
UNAPPROPRIATED ENDING FUND BALANCE					
601-000-59001 Unapp Fund Balance	3,797,882	4,256,342	936,500	1,204,724	1,204,724
TOTAL EXPENSES	7,894,206	8,123,905	8,740,200	8,836,478	8,836,478

WATER FUND
BY DEPARTMENT

WATER FUND	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
<u>WATER DISTRIBUTION DEPARTMENT</u>					
PERSONNEL SERVICES					
601-731-51016 PW Support Charges	681,000	865,000	968,800	902,100	928,800
TOTAL PERSONNEL SERVICES	681,000	865,000	968,800	902,100	928,800
MATERIALS & SERVICES					
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	120,410	120,410
601-731-52019 Professional Services	48,459	16,058	30,000	30,000	30,000
601-731-52023 Facility Maintenance	-	-	-	-	-
601-731-52025 GFSS Fund Charges	1,000,000	1,295,000	1,451,200	1,444,200	1,444,200
601-731-52026 Equipment Fund Charges	160,000	-	-	-	-
601-731-52063 PW Operation Fund Charges	15,000	84,000	177,200	168,250	168,250
601-731-52064 Lab Testing	5,383	10,214	15,000	15,000	15,000
601-731-52065 Uncollectable Accounts	-	-	-	-	-
601-731-52067 In Lieu of Franchise Fee	360,029	204,749	374,000	436,000	436,000
601-731-52068 Forestry Preservation	-	-	-	-	-
601-731-52999 Indirect Cost Allocation	-	-	-	-	-
TOTAL MATERIALS & SERVICES	1,777,831	1,768,095	2,289,200	2,348,860	2,348,860
CAPITAL OUTLAY					
601-731-53314 Water Meters	-	60,292	150,000	150,000	150,000
601-731-53302 Annual Maint - Ops	-	-	100,000	100,000	100,000
TOTAL CAPITAL OUTLAY	-	60,292	250,000	250,000	250,000
TOTAL EXPENDITURES	2,458,831	2,693,387	3,508,000	3,500,960	3,527,660
<u>WATER FILTRATION DEPARTMENT</u>					
PERSONNEL SERVICES					
601-732-51016 PW Support Charges	237,000	211,000	207,300	162,800	258,600
TOTAL PERSONNEL SERVICES	237,000	211,000	207,300	162,800	258,600
MATERIALS & SERVICES					
601-732-52001 Operating Supplies	19,813	40,605	20,000	35,000	35,000
601-732-52003 Utilities	67,825	70,126	85,000	85,000	85,000
601-732-52004 Office Supplies	-	-	-	-	-
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	35,000	35,000
601-732-52022 Fuel/Oil	3,014	2,509	3,000	4,000	4,000
601-732-52023 Facility Maintenance	9,458	16,268	15,000	15,000	15,000
601-732-52027 IT Fund Charges	-	-	-	-	-
601-732-52064 Lab Testing	-	-	-	-	-
601-732-52083 Chemicals	67,630	104,666	125,000	125,000	125,000
601-732-52999 Indirect Cost Allocation	-	-	-	-	-
TOTAL MATERIALS & SERVICES	185,388	266,535	280,700	302,000	302,000
CAPITAL OUTLAY					
601-732-53314 WFF Rack Replacement	-	-	-	250,000	250,000
601-732-53302 Annual Maint - Ops	-	-	100,000	100,000	100,000
TOTAL CAPITAL OUTLAY	-	-	100,000	350,000	350,000
TOTAL EXPENDITURES	422,388	477,535	588,000	814,800	910,600

SEWER FUND

SEWER FUND	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
RESOURCES					
INTERGOVERNMENTAL					
603-000-33005 Grants	-	-	2,500,000	2,500,000	2,500,000
CHARGES FOR SERVICES					
603-000-34011 Sewer Service Charges	3,969,883	4,435,677	4,770,000	4,970,000	4,970,000
603-000-34012 Secondary Boise	-	-	-	-	-
603-000-34013 Sludge Disposal Charge	183,107	182,506	185,000	100,000	100,000
603-000-34014 Connection Charge	2,250	4,800	7,000	3,000	3,000
603-000-34015 Sewer LID Payments	628	480	500	500	500
TOTAL CHARGES FOR SERVICES	4,155,868	4,623,463	4,962,500	5,073,500	5,073,500
MISCELLANEOUS					
603-000-37001 Interest	10,000	83,951	66,700	70,000	70,000
603-000-37005 Bond Proceeds	-	-	4,445,000	-	-
603-000-37004 Miscellaneous	27,452	159,186	5,000	5,000	5,000
TOTAL MISCELLANEOUS	37,452	243,137	4,516,700	75,000	75,000
TRANSFERS					
603-000-38001 Transfers	-	-	-	-	-
BEGINNING FUND BALANCE AVAILABLE					
603-000-39001 Fund Balance Available	3,327,477	3,628,232	3,844,400	4,715,647	4,715,647
TOTAL RESOURCES	7,520,797	8,494,832	15,823,600	12,364,147	12,364,147
EXPENSES					
PERSONNEL SERVICES					
Dept 735 - SC Personnel Services Total	482,000	575,000	739,500	565,700	592,400
Dept 736 - PRIM Personnel Services Total	108,000	140,000	176,200	153,700	196,100
Dept 737 - SEC Personnel Services Total	216,000	265,000	251,300	217,100	307,400
Dept 738 - PS Personnel Services Total	108,000	75,000	70,700	57,600	68,500
TOTAL PERSONNEL SERVICES	914,000	1,055,000	1,237,700	994,100	1,164,400
MATERIALS & SERVICES					
Dept 735 - SC Materials & Services Total	1,495,080	1,637,565	2,138,400	2,174,100	2,174,100
Dept 736 - PRIM Materials & Services Total	142,500	172,575	225,400	242,300	242,300
Dept 737 - SEC Materials & Services Total	306,086	312,178	371,900	380,200	380,200
Dept 738 - PS Materials & Services Total	20,487	19,342	19,500	38,500	38,500
TOTAL MATERIALS & SERVICES	1,964,153	2,141,660	2,755,200	2,835,100	2,835,100
CAPITAL OUTLAY					
Dept 735 - SC Capital Outlay	-	23,788	75,000	50,000	50,000
Dept 738 - PS Capital Outlay	-	10,369	75,000	75,000	75,000
603-000-53001 Capital Outlay	42,116	-	-	-	-
603-000-53402 Annual Maint - Engineering	-	62,874	200,000	300,000	300,000
603-000-53403 WWTP Influent Flow Meter	-	45,196	-	-	-
603-000-53404 WWTP Rebuild Headworks Screen	-	40,960	42,000	42,000	42,000
603-000-53033 Sewer Capacity - Professional Services	-	-	-	2,500,000	2,500,000
603-000-53034 Basin 6 Project	-	-	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	-	-
603-000-53409 Basin 4 Pipeline Upsize	-	-	2,575,000	-	-
603-000-53410 Install Overflow Alarms	-	-	7,200	7,200	7,200
TOTAL CAPITAL OUTLAY	42,116	183,187	7,434,200	3,064,200	3,064,200
TRANSFERS					
603-000-54001 Transfers	300,000	-	-	-	-
DEBT SERVICE					
603-000-55001 Principal	560,540	560,540	575,400	587,640	587,640
603-000-55002 Interest	107,005	104,615	90,800	76,540	76,540
603-000-55003 Loan Fee	4,750	4,750	4,300	4,300	4,300
TOTAL DEBT SERVICE	672,295	669,905	670,500	668,480	668,480
CONTINGENCY					
603-000-58001 Contingency	-	-	2,861,000	3,276,311	3,106,011
UNAPPROPRIATED ENDING FUND BALANCE					
603-000-59001 Unapp Fund Balance	3,628,232	4,445,080	865,000	1,525,956	1,525,956
TOTAL EXPENSES	7,520,797	8,494,832	15,823,600	12,364,147	12,364,147

**SEWER FUND
BY DEPARTMENT**

SEWER FUND	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
<u>SEWER COLLECTION DEPARTMENT</u>					
PERSONNEL SERVICES					
603-735-51016 PW Support Charges	482,000	575,000	739,500	565,700	592,400
TOTAL PERSONNEL SERVICES	482,000	575,000	739,500	565,700	592,400
MATERIALS & SERVICES					
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	1,444,200	1,444,200
603-735-52026 Equipment Fund Charges	105,000	-	-	-	-
603-735-52063 PW Operation Fund Charges	17,000	84,000	177,200	201,900	201,900
603-735-52067 In Lieu of Franchise Fee	421,921	232,747	477,000	497,000	497,000
TOTAL MATERIALS & SERVICES	1,495,080	1,637,565	2,138,400	2,174,100	2,174,100
CAPITAL OUTLAY					
603-735-53402 Annual Maint. Ops	-	23,788	75,000	50,000	50,000
TOTAL CAPITAL OUTLAY	-	23,788	75,000	50,000	50,000
TOTAL EXPENDITURES	1,977,080	2,236,353	2,952,900	2,789,800	2,816,500
<u>PRIMARY TREATMENT DEPARTMENT</u>					
PERSONNEL SERVICES					
603-736-51016 PW Support Services Charge	108,000	140,000	176,200	153,700	196,100
TOTAL PERSONNEL SERVICES	108,000	140,000	176,200	153,700	196,100
MATERIALS & SERVICES					
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	25,000	25,000
603-736-52010 Telephone	3,100	1,921	2,000	2,800	2,800
603-736-52016 Insurance	46,278	57,375	64,700	73,000	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	8,000	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	-	-	-	-	-
TOTAL MATERIALS & SERVICES	142,500	172,575	225,400	242,300	242,300
TOTAL EXPENDITURES	250,500	312,575	401,600	396,000	438,400

SEWER FUND
BY DEPARTMENT

SEWER FUND	2021-22	2022-23	2023-24	2024-25	2024-25
	Actual	Actual	Adopted	Proposed	Approved
<u>SECONDARY TREATMENT DEPARTMENT</u>					
PERSONNEL SERVICES					
603-737-51016 PW Support Charges	216,000	265,000	251,300	217,100	307,400
TOTAL PERSONNEL SERVICES	216,000	265,000	251,300	217,100	307,400
MATERIALS & SERVICES					
603-737-52001 Operating Supplies	14,023	20,669	20,000	25,000	25,000
603-737-52003 Utilities	174,124	161,366	200,000	175,000	175,000
603-737-52006 Computer Maintenance	-	-	-	-	-
603-737-52010 Telephone	3,101	1,921	1,700	1,700	1,700
603-737-52016 Insurance	49,278	61,122	69,000	78,000	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	10,000	10,000
603-737-52022 Fuel	54	34	500	-	-
603-737-52023 Facility Maintenance	3,354	2,788	3,500	4,000	4,000
603-737-52026 Equipment Fund Charges	-	-	-	-	-
603-737-52064 Lab Testing	30,009	30,927	40,000	50,000	50,000
603-737-52066 Permit Fees	26,569	26,069	30,000	35,000	35,000
603-737-52999 Indirect Labor Allocation	-	-	-	-	-
TOTAL MATERIALS & SERVICES	306,086	312,178	371,900	380,200	380,200
TOTAL EXPENDITURES	522,086	577,178	623,200	597,300	687,600
<u>PUMP SERVICES DEPARTMENT</u>					
PERSONNEL SERVICES					
603-738-51016 PW Support Charges	108,000	75,000	70,700	57,600	68,500
TOTAL PERSONNEL SERVICES	108,000	75,000	70,700	57,600	68,500
MATERIALS & SERVICES					
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	18,000	18,000
603-738-52010 Telephone	721	498	500	500	500
603-738-52019 Professional Services	-	3,466	3,000	15,000	15,000
603-738-52999 Indirect Cost Allocation	-	-	-	-	-
TOTAL MATERIALS & SERVICES	20,487	19,342	19,500	38,500	38,500
CAPITAL OUTLAY					
603-738-53402 Annual Maint. Ops	-	10,369	75,000	75,000	75,000
TOTAL CAPITAL OUTLAY	-	10,369	75,000	75,000	75,000
TOTAL EXPENDITURES	128,487	104,711	165,200	171,100	182,000

STORM FUND

STORM FUND		2021-22	2022-23	2023-24	2024-25	2024-25
		Actual	Actual	Adopted	Proposed	Approved
<u>RESOURCES</u>						
CHARGES FOR SERVICES						
605-000-34014	Connection Charge	26	-	-	-	-
605-000-34017	Storm Service Charge	1,110,037	1,399,978	1,590,000	1,661,000	1,661,000
TOTAL CHARGES FOR SERVICES		1,110,063	1,399,978	1,590,000	1,661,000	1,661,000
MISCELLANEOUS						
605-000-37001	Interest	5,000	26,804	14,000	25,000	25,000
605-000-37004	Miscellaneous	-	-	-	-	-
TOTAL MISCELLANEOUS		5,000	26,804	14,000	25,000	25,000
TRANSFERS						
605-000-38001	Transfers	-	-	-	-	-
FUND BALANCE AVAILABLE						
605-000-39001	Fund Balance Available	1,872,115	1,576,492	1,417,900	1,307,495	1,307,495
TOTAL RESOURCES		2,987,178	3,003,274	3,021,900	2,993,495	2,993,495
<u>EXPENSES</u>						
PERSONNEL SERVICES						
605-000-51016	PW Support Charges	505,000	550,000	631,100	665,800	692,500
TOTAL PERSONNEL SERVICES		505,000	550,000	631,100	665,800	692,500
MATERIALS & SERVICES						
605-000-52001	Operating Supplies	7,308	11,371	20,000	15,000	15,000
605-000-52003	Utilities	-	-	-	-	-
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	825,300	825,300
605-000-52026	Equipment Fund Charges	80,000	-	-	-	-
605-000-52063	PW Operations Fund Charges	17,000	84,000	177,200	168,250	168,250
605-000-52065	Uncollectable Accounts	-	-	-	-	-
605-000-52067	In Lieu of Franchise Fee	110,624	67,536	159,000	166,100	166,100
TOTAL MATERIALS & SERVICES		863,907	903,218	1,190,500	1,177,650	1,177,650
CAPITAL OUTLAY						
605-000-53001	Capital Outlay	41,780	5,000	-	100,000	100,000
605-000-53501	Annual Maintenance - Ops	-	-	200,000	200,000	200,000
TOTAL CAPITAL OUTLAY		41,780	5,000	200,000	300,000	300,000
TRANSFERS						
605-000-57001	Transfers	-	-	-	-	-
CONTINGENCY						
605-000-58001	Contingency	-	-	1,000,300	421,315	394,615
UNAPPROPRIATED FUND BALANCE						
605-000-59001	Unapp Fund Balance	1,576,492	1,545,056	-	428,730	428,730
TOTAL EXPENSES		2,987,178	3,003,274	3,021,900	2,993,495	2,993,495

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

PW OPERATIONS FUND	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
RESOURCES					
CHARGES FOR SERVICES					
703-000-34010 PW Support Services Charge	3,349,000	3,587,000	4,299,400	3,983,400	4,194,800
TOTAL CHARGES FOR SERVICES	3,349,000	3,587,000	4,299,400	3,983,400	4,194,800
LICENSES, PERMITS, FEES					
703-000-35017 Engineering Fees	72,248	34,005	25,000	25,000	25,000
MISCELLANEOUS					
703-000-37001 Interest	-	74,243	-	6,000	6,000
703-000-37004 Miscellaneous - General	7,316	28,114	-	-	-
TOTAL MISCELLANEOUS	7,316	102,357	-	6,000	6,000
FUND BALANCE AVAILABLE					
703-000-39001 Fund Balance Available	373,379	(74,791)	369,300	724,958	724,958
TOTAL RESOURCES	3,801,943	3,648,571	4,693,700	4,739,358	4,950,758
EXPENSES					
PERSONNEL SERVICES					
Dept 733 - Eng Personnel Services	504,492	478,867	657,600	554,200	661,000
Dept 734 - Ops Personnel Services	2,592,845	2,118,161	2,560,600	2,293,100	2,532,500
Dept 739 - Fac Personnel Services	-	404,309	372,400	462,900	462,900
TOTAL PERSONNEL SERVICES	3,097,337	3,001,337	3,590,600	3,310,200	3,656,400
MATERIALS & SERVICES					
Dept 733 - Eng Materials & Services	136,846	83,305	91,000	100,000	100,000
Dept 734 - Ops Materials & Services	642,551	355,357	400,100	388,000	388,000
Dept 739 - Fac Materials & Services	-	119,044	162,000	185,000	185,000
TOTAL MATERIALS & SERVICES	779,397	557,706	653,100	673,000	673,000
CAPITAL OUTLAY					
Dept 739 - Fac Capital Outlay	-	83,070	50,000	100,000	100,000
CONTINGENCY					
703-000-58001 Contingency	-	-	400,000	656,158	521,358
ENDING FUND BALANCE	(74,791)	6,458	-	-	-
TOTAL EXPENSES	3,801,943	3,648,571	4,693,700	4,739,358	4,950,758

PW OPERATIONS FUND
BY DEPARTMENT

PW OPERATIONS FUND	2021-22	2022-23	2023-24	2024-25	2024-25
	Actual	Actual	Adopted	Proposed	Approved
<u>ENGINEERING</u>					
PERSONNEL SERVICES					
703-733-50001 Regular Wages	323,713	293,175	389,400	335,700	387,900
703-733-51005 CIS Insurance	53,003	67,279	97,600	70,900	103,200
703-733-51006 VEBA	3,796	5,309	7,700	6,600	7,600
703-733-51007 Retirement	99,053	88,423	125,900	109,100	125,400
703-733-51008 Taxes	22,088	22,141	31,400	27,100	31,300
703-733-51015 Other Benefits	2,839	2,540	5,600	4,800	5,600
TOTAL PERSONNEL SERVICES	504,492	478,867	657,600	554,200	661,000
MATERIALS & SERVICES					
703-733-52001 Operating Supplies	7,814	13,689	10,000	8,000	8,000
703-733-52006 Computer Maintenance	-	1,182	2,000	3,000	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	40,000	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	10,000	10,000
703-733-52100 PW Administration	12,202	9,716	20,000	20,000	20,000
TOTAL MATERIALS & SERVICES	136,846	83,305	91,000	100,000	100,000
TOTAL EXPENSES	641,338	562,172	748,600	654,200	761,000
<u>PW OPERATIONS</u>					
PERSONNEL SERVICES					
703-734-50001 Regular Wages	1,495,653	1,227,552	1,455,900	1,309,100	1,430,900
703-734-50004 Overtime	13,705	13,626	20,000	18,100	18,100
703-734-51005 CIS Insurance	436,941	331,881	443,600	387,600	453,400
703-734-51006 VEBA	47,117	49,682	27,600	24,700	27,100
703-734-51007 Retirement	462,971	384,270	474,100	428,300	466,200
703-734-51008 Taxes	115,052	94,591	118,900	106,900	116,700
703-734-51015 Other Benefits	21,406	16,559	20,500	18,400	20,100
TOTAL PERSONNEL SERVICES	2,592,845	2,118,161	2,560,600	2,293,100	2,532,500
MATERIALS & SERVICES					
703-734-52001 Operating Supplies	17,961	37,999	35,000	-	-
703-734-52002 Personnel Uniforms Equipment	1,397	4,192	3,000	-	-
703-734-52003 Utilities	10,594	12,350	15,000	14,000	14,000
703-734-52010 Telephone	8,036	8,459	8,000	14,000	14,000
703-734-52014 Recruiting Expense	-	465	-	-	-
703-734-52016 Insurance - General	154,279	191,552	216,100	228,000	228,000
703-734-52018 Professional Development	9,852	7,177	12,000	12,000	12,000
703-734-52019 Professional Services	205,937	22,707	20,000	25,000	25,000
703-734-52022 Fuel/Oil	48,054	46,981	60,000	65,000	65,000
703-734-52023 Facility Maintenance	25,199	11,940	20,000	15,000	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	15,000	15,000
TOTAL MATERIALS & SERVICES	642,551	355,357	400,100	388,000	388,000
TOTAL EXPENSES	3,235,396	2,473,518	2,960,700	2,681,100	2,920,500

PW OPERATIONS FUND
BY DEPARTMENT

PW OPERATIONS FUND	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
<u>FACILITY MAINTENANCE</u>					
PERSONNEL SERVICES					
703-739-50001 Regular Wages	-	236,006	210,900	265,400	265,400
703-739-50004 Overtime	-	1,171	3,000	3,100	3,100
703-739-51005 CIS Insurance	-	66,456	63,600	76,000	76,000
703-739-51006 VEBA	-	4,492	4,000	5,100	5,100
703-739-51007 Retirement	-	74,582	70,400	87,600	87,600
703-739-51008 Taxes	-	18,069	17,300	21,700	21,700
703-739-51015 Other Benefits	-	3,533	3,200	4,000	4,000
703-739-51016 Support Recovery	-	-	-	-	-
TOTAL PERSONNEL SERVICES	-	404,309	372,400	462,900	462,900
MATERIALS & SERVICES					
703-739-52001 Operating Supplies	-	4,751	10,000	10,000	10,000
703-739-52002 Personnel Uniforms Equipment	-	1,121	2,000	2,000	2,000
703-739-52003 Utilities	-	-	-	-	-
703-739-52010 Telephone	-	250	2,000	2,000	2,000
703-739-52016 Insurance - General	-	-	-	-	-
703-739-52018 Professional Development	-	1,740	3,000	5,000	5,000
703-739-52019 Professional Services	-	7,365	15,000	16,000	16,000
703-739-52022 Fuel	-	-	-	10,000	10,000
703-739-52023 Facility Maintenance	-	1,423	10,000	10,000	10,000
703-739-52099 Equipment Operations	-	79,448	100,000	100,000	100,000
703-739-52120 Facility Maintenance Other City Facilit	-	22,946	20,000	30,000	30,000
TOTAL MATERIALS & SERVICES	-	119,044	162,000	185,000	185,000
CAPITAL OUTLAY					
703-739-53701 Equipment purchases	-	83,070	50,000	100,000	100,000
TOTAL EXPENSES	-	606,423	584,400	747,900	747,900

MAJOR MAINTENANCE FUND

MAJOR MAINTENANCE FUND	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved
RESOURCES					
INTERGOVERNMENTAL REVENUE					
704-000-33005 Grants	250,949	5,350	-	-	-
MISCELLANEOUS					
704-000-37004 Miscellaneous	3,639	-	-	-	-
TRANSFERS					
704-000-38001 Transfers	1,096,000	-	-	-	-
FUND BALANCE AVAILABLE					
704-000-39001 Fund Balance Available	401,887	302,167	-	-	-
TOTAL RESOURCES	1,752,475	307,517	-	-	-
EXPENSES					
CAPITAL OUTLAY					
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	-	-	-	-
TOTAL CAPITAL OUTLAY	1,450,308	-	-	-	-
TRANSFERS					
202-725-54001 Transfers	-	168,000	-	-	-
ENDING FUND BALANCE	302,167	139,517	-	-	-
TOTAL EXPENSES	1,752,475	307,517	-	-	-

TECHNOLOGY FUND

TECHNOLOGY FUND	2021-22	2022-23	2023-24	2024-25	2024-25
	Actual	Actual	Adopted	Proposed	Approved
RESOURCES					
Grants					
702-000-33005 Grants	91,281	-	-	-	-
CHARGES FOR SERVICES					
702-000-34021 IT Fund Charges	559,500	-	-	-	-
MISCELLANEOUS					
702-000-37004 Miscellaneous	8,700	-	-	-	-
TRANSFERS					
605-000-38001 Transfers	-	-	-	-	-
FUND BALANCE AVAILABLE					
702-000-39001 Fund Balance Available	468	2,195	70,000	-	-
TOTAL RESOURCES	659,949	2,195	70,000	-	-
EXPENSES					
PERSONNEL SERVICES					
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	-	-	-	-
TOTAL PERSONNEL SERVICES	235,000	-	-	-	-
MATERIALS & SERVICES					
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	-	-	-	-
702-000-52016 Insurance - General	-	-	-	-	-
702-000-52018 Professional Development	-	-	-	-	-
702-000-52019 Professional Services	180,754	-	-	-	-
TOTAL MATERIALS & SERVICES	422,754	-	-	-	-
CAPITAL OUTLAY					
702-000-53001 Capital Outlay	-	-	-	-	-
TRANSFER					
702-000-54001 Transfer	-	-	70,000	-	-
ENDING FUND BALANCE	2,195	2,195	-	-	-
TOTAL EXPENSES	659,949	2,195	70,000	-	-

EQUIPMENT FUND

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

CAPITAL IMPROVEMENT PROGRAM

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

Fund	Acct	Project Name	Proposed Budget	Funding Source
Community Development Fund				
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>	
Community Enhancement Fund				
203	53013	Library Facilities Improvements	130,000	Fund Reserves
Streets Fund				
205	53001	Street Improvements & Overlays (STPG)	150,000	STIPS
SDC Funds				
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>	
Water Fund				
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>	
Sewer Fund				
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>	
Storm Fund				
605	53501	Annual Maintenance - Oper	200,000	Fund Reserves
Public Works Operations Fund				
703	53701	Equipment purchases	50,000	Fund Reserves
Public Safety Fund				
706	53001	Public Safety Facilities	10,300,000	Bond Proceeds
Total Capital Improvement Funds			<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
			Total CIP	42,177,500	8,990,000	32,349,400	27,678,500	9,426,400

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	-	-	-
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	100,000	-
601	731	53302	Annual Maintenance - Water Distribution	100,000	-	100,000	100,000	-
601	000	53302	Annual Maintenance - Engr	-	-	200,000	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	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	150,000	-
603	735	53402	Annual Maintenance - PW Ops	75,000	-	75,000	75,000	-
603	000	53402	Annual Maintenance - engr	200,000	50,000	300,000	300,000	-
603	738	53402	Annual Maintenance - PW wq	75,000	50,000	75,000	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	200,000	-
304	000	53001	Annual Maintenance - Ops	200,000	-	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	-
Total CIP				42,177,500	8,990,000	32,349,400	27,678,500	9,426,400

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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
Totals		25,899,478		20,275,000	1,490,000	356,550	5,350	1,851,900	18,785,000

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
Estimated total loan proceeds	4,904,932	3,242,143	6,399,800	17,500,000	32,046,875

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

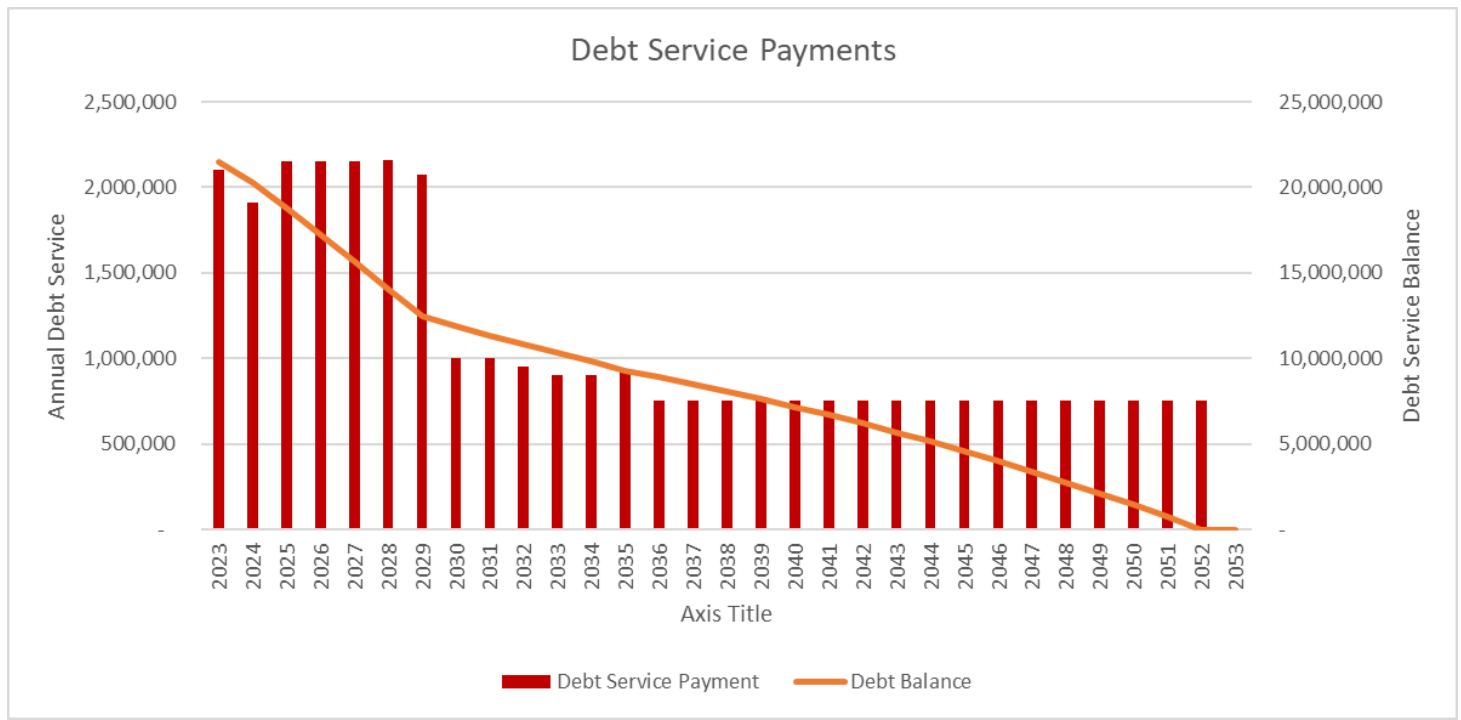
Real Market Value	<u>1,192,593,684</u>
Debt Capacity at 3%	35,777,811
Less outstanding debt	<u>\$ 27,672,075</u>
Net debt subject to 3% limit Marginal capacity	<u>\$ 8,105,735.52</u>

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>
<u>2020 Bond Refinance</u>		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/>							
<u>State Loan R06801</u>		2,000,000	Mar-12	Sep-31		750,000	103,750
	603 Sewer	2,000,000			I&I Sewer Projects		
<hr/>							
<u>Boise Note</u>		3,000,000	May-15	Apr-35		1,660,000	150,000
	202 Economic Development				Boise Property		
<hr/>							
<u>Public Safety Facility</u>		12,685,000	Sep-21	Aug-51		12,435,000	751,150
	706 Public Safety Facility						



DEBT SERVICE SCHEDULE

Debt Service Schedule - \$8.8 Million Refinancing Bonds 2020				
Financed Water Filtration Plant, Sewer I & I, LED Street Lights, & Veneer Property				
FY	Annual Debt Service			Principal Outstanding
	Principal	Interest	Total	
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	-	-	-	-

Debt Service Schedule - \$12.9 Million Public Safety Facility				
Financed Public Safety Facility Building				
FY	Annual Debt Service			Principal Outstanding
	Principal	Interest	Total	
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

Debt Service Schedule - \$3 Million Boise White Paper Note Financed Economic Development Purchase of Property (Industrial Business Park)				
FY	Annual Debt Service			Principal Outstanding
	Principal	Interest	Total	
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	-

Debt Service Schedule - \$2 Million Clean Water Revolving Loan (R06801) Financed Sewer I&I Projects				
FY	Annual Debt Service			Principal Outstanding
	Principal	Agent Fee	Total	
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 POLICIES
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

Actual	Actual, as used in a fund, revenue, and expenditure summaries within the budget document, represents the actual cost results of operations. This category is presented on a budgetary basis, and thus excludes depreciation and amortization and includes principal payment on debt.
Adopted Budget	The budget as finally adopted by the City Council and represents the financial plan of the City which forms the basic and limits for appropriations for the fiscal year.
Appropriations	Legal authorization granted by the City Council to spend public funds
Approved Budget	The approved budget is that budget recommended by the Budget Committee and is reviewed by the City Council prior to adoption.
Assessed Value	The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.
Audit	Conducted by an independent Certified Public Accounting (CPA) Firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with generally accepted accounting principles.
Budget	Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the upcoming year.
Budget Committee	A panel of citizens consisting of the City Council and equal lay members responsible for the review and recommendation of the annual budget
Budget Message	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
Budget Officer	Person responsible for assembling the budget
Budget Resolution	The budget is adopted each year by the City Council through passage of a resolution. This budget resolution is the guiding document for compliance with budget law and for any necessary adjustments during the fiscal year
Budgetary Basis	Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP); with the following exceptions in the proprietary funds. The City budgets for bond principal retirements and does not budget for amortization or depreciation
Capital Outlay/Expenditure	Items which generally have useful life of one or more years, such as machinery, land, furniture, equipment or building
Contingency	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
Debt Service	The payment of general long-term debt, consisting of principal and interest payments
Department	A major unit of the City which has been assigned overall management responsibility for an operation or a group of related operations which a functional area
Enterprise Fund	A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominately self-supporting by user charges and fees
Fiscal Year	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
Franchise Fee	A franchise fee is charged for the privilege of using public right -of-way and property within the City for public or private purpose. The City currently assesses franchise fees on cable television, utilities, and gas and telephone services
FTE	An abbreviation for Full-Time equivalent employees. Staffing levels are measured in FTE to give consistent comparisons from year to year. A regular full-time employee is 1.0 FTE
Fund	A fiscal and accounting entity with balancing revenues and appropriations.
Fund Balance	The excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to a deficit

GFSS	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
Interfund Transfers	Amounts distributed from one fund to finance activities in another fund. Shown as expenditure in the originating fund and revenue in the receiving fund
Intergovernmental	Revenue and expenses levied by one government but shared on a predetermined basis with another government or class of governments.
LID	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
Local Budget Law	Oregon Revised States (ORS) dictates local budget practices. ORS Chapter 294 contains Local Budget Law provis
Materials & Services	An object classification which includes contractual and other services, materials and supplies, and other charges
PERS	Refers to the Public Employment Retirement System
Personnel Services	The object classification for costs associated with employees, including salaries, overtime and fringe benefit costs.
PWSS	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
Resolution	A formal order of a governing body; lower legal status than an ordinance
Resources	Total funds available which include the estimated balances on hand at the beginning of the fiscal year plus all revenues anticipated being collected during the year
Storm Water	Run-off from rainwater which is directed to a separate pipe and drainage system
SDC	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
Transfers	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
Unappropriated	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.