



City of St. Helens

265 Strand Street, St. Helens, OR 97051
Phone: 503-397-6272 www.sthelensoregon.gov

August 21, 2024

To: St. Helens City Council

From: Gloria Butsch, Finance Director

RE: Fourth Quarter FY2024 Financial Report

For the first quarter of fiscal year 2024, I changed the presentation. My goal is to provide a report that is brief, easily understood and provide all the financial information needed for the Council to make decisions.

Since the information is condensed from what you have received in past years, please let me know if there is any specific information that you would like to have clarified in future reports.

The focus of this report is on our major operating funds: General Fund and Utility Funds.

In the Budget to Actual Reports, the beginning fund balances are per the completed audit.

This is a preliminary fiscal year-end report. We are now working on year-end reconciliations and adjustments in preparation for the audit. This year the audit is scheduled for the week of October 21st, with an expected completion date prior to December 31st.

In the General Fund, overall expenditure for personnel services was at 96% of budget, and materials & services was 97% (not including contingency & reserve).

Though we work hard to ensure that the supplemental budget is sufficient to cover all the estimated budget overages; there were still two departments that exceeded their overall budget; finance and police. In finance the overage is in professional services, which is under review for anything that may have been mis-coded. For police, this was an oversight in preparing the supplemental budget; the adjustment for the report writing program was inadvertently omitted.

The Utility Funds are all within budget.

As we know from our budget discussions, the General Fund cost of services outweigh the revenue. Operating costs exceeded operating revenue by nearly \$1.3 million for FY2024. For FY2025, we have once again infused the General Fund with one-time revenue; this practice is not sustainable. The City Council should make it a priority to identify and obtain the resources to support general services or make the very difficult decisions of service cuts.

I've included the Budget to Actual Report for all funds. There are only a couple of notable items. In the Tourism Fund, unanticipated attorneys' fees for the events coordinator contract created an overall loss of \$11k. Community Development Fund, even though we included the timber harvesting in the supplemental budget, the cost still exceeded budget. Also, in nearly all funds, interest revenue is well over what we anticipated, or was not budgeted for. In the General Fund it is less than budgeted; this is because in the past the General Fund received nearly 100% of interest earnings from the LGIP. I made a correction to this practice as this is pooled cash and all funds should receive interest earnings based on their cash balances.

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



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General Fund - Budget to Actual

For Fiscal: 2023-2024 Period Ending: 6/30/2024

	Budget	YTD Actual	Variance	Percent Remaining
Resources				
Beginning Fund Balance	2,325,900	1,246,309	(1,079,591)	-46%
Taxes	2,186,000	2,152,916	(33,084)	-2%
Governmental	650,400	667,245	16,845	3%
Grants	831,000	926,904	95,904	12%
Charges for Services	7,632,800	7,680,923	48,123	1%
Miscellaneous	641,000	264,138	(376,862)	-59%
Transfers	-	227,160	227,160	#DIV/0!
Total Resources	14,267,100	13,165,595	(1,101,505)	-8%
Expenditures				
Personnel Services				
Administration	625,300	609,022	16,278	3%
City Recorder	300,500	303,186	(2,686)	-1%
City Council	69,000	68,013	987	1%
Court	219,000	209,391	9,609	4%
Police	4,861,900	4,845,805	16,095	0%
Library	643,300	605,456	37,844	6%
Finance	664,900	652,487	12,413	2%
Parks	480,200	437,131	43,069	9%
Recreation	365,000	295,276	69,724	19%
Planning	384,000	377,178	6,822	2%
Building	505,900	348,019	157,881	31%
Technology	318,500	302,493	16,007	5%
Total Personnel Services	9,437,500	9,053,454	384,046	4%
Materials & Services				
Administration	67,900	46,461	21,439	32%
City Recorder	92,500	56,212	36,288	39%
City Council	67,000	68,017	(1,017)	-2%
Court	252,700	260,733	(8,033)	-3%
Police	753,100	914,804	(161,704)	-21%
Library	194,500	158,860	35,640	18%
Finance	516,000	579,208	(63,208)	-12%
Parks	146,600	133,633	12,967	9%
Recreation	62,100	57,425	4,675	8%
Planning	68,500	49,210	19,290	28%
Building	50,400	33,774	16,626	33%
Technology	485,000	339,761	145,239	30%
General Services	290,400	260,305	30,095	10%
Contingency & Unappropriated	1,782,900	-	1,782,900	100%
Total Materials & Services & Other	4,829,600	2,958,403	1,871,197	39%
Total Revenue over Expenditure	-	1,153,738		



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Water Fund - Budget to Actual

For Fiscal: 2023-2024 Period Ending: 6/30/2024

	Budget	YTD Actual	Variance	Percent Remaining
<u>Resources</u>				
Beginning Fund Balance	3,804,200	4,256,342	452,142	12%
Grants	1,000,000	-	(1,000,000)	-100%
Charges for Services	3,868,000	3,999,216	131,216	3%
Miscellaneous	<u>68,000</u>	<u>217,451</u>	<u>149,451</u>	<u>220%</u>
Total Resources	8,740,200	8,473,009	(267,191)	-3%
<u>Expenditures</u>				
Personnel Services				
Water Distribution	968,800	830,840	137,960	14%
Water Filtration	<u>207,300</u>	<u>168,373</u>	<u>38,927</u>	<u>19%</u>
Total Personnel Services	1,176,100	999,213	176,887	15%
Materials & Services				
Water Distribution	2,639,200	2,428,406	210,794	8%
Water Filtration	<u>280,700</u>	<u>202,766</u>	<u>77,934</u>	<u>28%</u>
Total Materials & Service	2,919,900	2,631,172	288,728	10%
Capital Outlay				
	<u>2,480,000</u>	<u>542,513</u>	<u>1,937,487</u>	<u>78%</u>
Total Capital Outlay	2,480,000	542,513		
Debt Service				
	<u>464,200</u>	<u>464,140</u>	<u>60</u>	<u>0%</u>
Total Debt Service	464,200	464,140	60	0%
Contingency & Unappropriated				
	<u>1,700,000</u>	<u>-</u>	<u>1,700,000</u>	<u>100%</u>
Total Contingency & Unappropriated	1,700,000	-	1,700,000	100%
Total Revenue over Expenditures	-	3,835,971		



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Sewer Fund - Budget to Actual

For Fiscal: 2023-2024 Period Ending: 6/30/2024

	Budget	YTD Actual	Variance	Percent Remaining
Resources				
Beginning Fund Balance	3,844,400	4,445,080	600,680	16%
Grants	2,500,000	-	(2,500,000)	
Charges for Services	4,962,500	4,817,075	(145,425)	-3%
Loan Proceeds	4,445,000	-	(4,445,000)	
Miscellaneous	<u>71,700</u>	<u>228,508</u>	<u>156,808</u>	<u>219%</u>
Total Resources	15,823,600	9,490,663	(6,332,937)	-40%
Expenditures				
Personnel Services				
Sewer Collection	739,500	577,804	161,696	22%
Primary Treatment	176,200	141,541	34,659	20%
Secondary Treatment	251,300	208,467	42,833	17%
Pump Service	<u>70,700</u>	<u>-</u>	<u>70,700</u>	<u>100%</u>
Total Personnel Services	1,237,700	927,812	309,888	25%
Materials & Services				
Sewer Collection	2,338,400	2,322,980	15,420	1%
Primary Treatment	230,400	212,796	17,604	8%
Secondary Treatment	371,900	286,692	85,208	23%
Pump Service	<u>26,500</u>	<u>21,904</u>	<u>4,596</u>	<u>17%</u>
Total Materials & Service	2,967,200	2,844,372	122,828	4%
Capital Outlay	<u>7,222,200</u>	<u>665,396</u>	<u>6,556,804</u>	<u>91%</u>
Total Capital Outlay	7,222,200	665,396	6,556,804	91%
Debt Service	<u>670,500</u>	<u>670,385</u>	<u>115</u>	<u>0%</u>
Total Debt Service	670,500	670,385	115	0%
Contingency & Unappropriated	<u>3,726,000</u>	<u>-</u>	<u>3,726,000</u>	<u>100%</u>
Total Contingency & Unappropriated	3,726,000	-	3,726,000	100%
Total Revenue over Expenditures	-	4,382,698		



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Storm Fund - Budget to Actual

For Fiscal: 2023-2024 Period Ending: 6/30/2024

	Budget	YTD Actual	Variance	Percent Remaining
Resources				
Beginning Fund Balance	1,417,900	1,545,055	127,155	9%
Charges for Services	1,590,000	1,646,810	56,810	4%
Miscellaneous	<u>14,000</u>	<u>68,440</u>	<u>54,440</u>	<u>389%</u>
Total Resources	3,021,900	3,260,305	238,405	8%
Expenditures				
Personnel Services				
Operations	<u>631,100</u>	<u>536,393</u>	<u>94,707</u>	<u>15%</u>
Total Personnel Services	631,100	536,393	94,707	15%
Materials & Services				
Operations	<u>1,270,500</u>	<u>1,262,330</u>	<u>8,170</u>	<u>1%</u>
Total Materials & Service	1,270,500	1,262,330	8,170	1%
Capital Outlay				
	<u>120,000</u>	<u>44,914</u>	<u>75,086</u>	<u>63%</u>
Total Capital Outlay	120,000	44,914		
Contingency & Unappropriated				
	<u>1,000,300</u>	<u>-</u>	<u>1,000,300</u>	<u>100%</u>
Total Contingency & Unappropriated	1,000,300	-	1,000,300	100%
Total Revenue over Expenditures	-	1,416,667		



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Cost of Services 4th Qtr FY2024 ending June 30, 2024

General Fund

Operating Expenditures	
Administration	655,483
City Recorder	359,398
City Council	136,030
Court	470,124
Police	5,760,609
Library	764,316
Finance	1,231,695
Parks	570,764
Recreation	352,700
Planning	426,388
Building	381,792
Technology	642,254
Non-Departmental	260,305
	<u>12,011,857</u>

Operating Revenue	
Taxes	2,152,916
Governmental	667,245
Charges for Services	7,680,923
Miscellaneous	227,160
	<u>10,728,244</u>
Operating Surplus (Deficit)	(1,283,613)

Water Fund

Operating Expenditures	
Water Distribution	3,259,246
Water Filtration	371,139
	<u>3,630,385</u>
Operating Revenue	
Charges for Services	3,999,216
Miscellaneous	217,451
	<u>4,216,667</u>
Operating Surplus (Deficit)	586,282

Sewer Fund

Operating Expenditures	
Sewer Collection	2,900,784
Primary Treatment	354,337
Secondary Treatment	495,159
Pump Services	21,904
	<u>3,772,185</u>
Operating Revenue	
Charges for Services	4,817,075
Miscellaneous	228,508
	<u>5,045,583</u>
Operating Surplus (Deficit)	1,273,399

Storm Fund

Operating Expenditures	
Operations	1,798,723
Operating Revenue	
Charges for Services	1,646,810
Miscellaneous	68,440
	<u>1,715,250</u>
Operating Surplus (Deficit)	(83,473)