



City of St. Helens

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

November 20, 2024

To: St. Helens City Council

From: Gloria Butsch, Finance Director

RE: First Quarter FY2025 Financial Report

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

The focus of this report is on our major operating funds, which are the General Fund and Utility Funds.

In the Budget to Actual Reports, please note that the beginning fund balances are estimated until we have the completed audit. The auditors began the audit in mid-October.

This being the first quarter of the fiscal year, we expect revenues and expenditures to be approximately 25% of budget (75% of budget remaining). There are exceptions, particularly for property taxes, which approximately 90% of budget is collected in November and early December.

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

In the General Fund, all departments are close to or under the 25% at the end of the first quarter, except Technology and General Services. At the time of budget adoption, we had planned personnel adjustment in addition to the elimination of the ARPA funded position. However, the remaining IT position remains intact as full-time and full benefits. For General Services, professional services only has 26% remaining budget and insurance is paid in full at the beginning of the fiscal year using nearly 100% of the budget.

The Utility Funds are all operating at close to 25%, meaning they have 75% remaining budgets. Estimated beginning fund balances for Water and Sewer funds are both 13% below our budgeted amounts. This appears to be due to the timing of capital project expenditures at the time we prepared the proposed budget.

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

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



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General Fund-Budget to Actual

For FY2023-2024 Period Ending 9/30/2024

	Budget	YTD Actual	Variance	Percent Remaining
Revenue				
Beginning Fund Balance*	1,624,045	760,685	(863,360)	-53%
Taxes	2,002,060	27,252	(1,974,808)	-99%
Governmental	669,400	147,815	(521,585)	-78%
Grants	270,000	-	(270,000)	-100%
Charges for Services	7,534,990	1,707,605	(5,827,385)	-77%
Other Revenue	3,291,000	1,569,421	(1,721,579)	-52%
Total Revenue	15,391,495	4,212,777	(11,178,718)	-73%
Expenditures				
Personnel Services				
Administration	530,100	97,789	432,311	82%
City Recorder	324,900	63,496	261,404	80%
City Council	68,500	13,330	55,170	81%
Court	227,900	44,086	183,814	81%
Police	5,363,000	1,288,092	4,074,908	76%
Library	651,700	112,534	539,166	83%
Finance	717,500	137,898	579,602	81%
Parks	422,000	85,941	336,059	80%
Recreation	344,700	59,244	285,456	83%
Planning	403,500	78,315	325,185	81%
Building	371,100	76,575	294,525	79%
Technology	72,400	34,476	37,924	52%
Total Personnel Services	9,497,300	2,091,776	7,405,524	78%
Materials & Services				
Administration	72,400	4,757	67,643	93%
City Recorder	85,000	34,850	50,150	59%
City Council	58,500	7,478	51,022	87%
Court	256,500	7,999	248,501	97%
Police	711,000	215,162	495,838	70%
Library	188,000	43,667	144,333	77%
Finance	287,000	30,455	256,545	89%
Parks	173,000	39,137	133,863	77%
Recreation	62,100	9,222	52,878	85%
Planning	93,500	11,317	82,183	88%
Building	45,100	3,401	41,699	92%
Technology	460,000	92,265	367,735	80%
General Services	366,500	215,474	151,026	41%
Contingency & Unappropriated	3,035,595	-	3,035,595	100%
Total Materials & Services & Other	5,894,195	715,185	5,179,010	88%
Total Revenue over Expenditure	-	1,405,816		

* Estimated until audit completion



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Water Fund - Budget to Actual

For FY2023-2024 Period Ending 9/30/2024

	Budget	YTD Actual	Variance	Percent Remaining
Revenue				
Beginning Fund Balance *	4,191,478	3,650,489	(540,989)	-13%
Charges for Services	4,510,000	1,314,294	(3,195,706)	-71%
Miscellaneous	<u>135,000</u>	<u>49,170</u>	(85,830)	<u>-64%</u>
Total Revenue	8,836,478	5,013,953	(3,822,525)	-43%
Expenditures				
Personnel Services				
Water Distribution	928,800	239,633	689,167	74%
Water Filtration	<u>258,600</u>	<u>72,083</u>	<u>186,517</u>	<u>72%</u>
Total Personnel Services	1,187,400	311,715	875,685	74%
Materials & Services				
Water Distribution	2,348,860	700,560	1,648,300	70%
Water Filtration	<u>302,000</u>	<u>58,504</u>	<u>243,496</u>	<u>81%</u>
Total Materials & Service	2,650,860	759,064	1,891,796	71%
Capital Outlay	<u>1,800,000</u>	<u>31,993</u>	<u>1,768,007</u>	<u>98%</u>
Total Capital Outlay	1,800,000	31,993		
Debt Service	<u>462,560</u>	<u>-</u>	<u>462,560</u>	<u>100%</u>
Total Debt Service	462,560	-	462,560	100%
Contingency & Unappropriated	<u>2,735,658</u>	<u>-</u>	<u>2,735,658</u>	<u>100%</u>
Total Contingency & Unappropriated	2,735,658	-	2,735,658	100%
Total Revenue over Expenditures	-	3,911,181		

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Sewer Fund - Budget to Actual

For FY2023-2024 Period Ending 9/30/2024

	Budget	YTD Actual	Variance	Percent Remaining
Revenue				
Beginning Fund Balance *	4,715,647	4,087,069	(628,578)	-13%
Grants	2,500,000	-	(2,500,000)	
Charges for Services	5,073,500	1,324,487	(3,749,013)	-74%
Miscellaneous	<u>75,000</u>	<u>53,306</u>	<u>(21,694)</u>	<u>-29%</u>
Total Revenue	12,364,147	5,464,861	(6,899,286)	-56%
Expenditures				
Personnel Services				
Sewer Collection	592,400	148,100	444,300	75%
Primary Treatment	196,100	50,876	145,224	74%
Secondary Treatment	307,400	78,701	228,699	74%
Pump Service	<u>68,500</u>	<u>18,976</u>	<u>49,524</u>	<u>72%</u>
Total Personnel Services	1,164,400	296,654	867,746	75%
Materials & Services				
Sewer Collection	2,174,100	538,208	1,635,892	75%
Primary Treatment	242,300	98,433	143,867	59%
Secondary Treatment	380,200	125,057	255,143	67%
Pump Service	<u>38,500</u>	<u>1,646</u>	<u>36,854</u>	<u>96%</u>
Total Materials & Service	2,835,100	763,344	2,071,756	73%
Capital Outlay	<u>3,064,200</u>	<u>202,758</u>	<u>2,861,442</u>	<u>93%</u>
Total Capital Outlay	3,064,200	202,758	2,861,442	93%
Debt Service	<u>668,480</u>	<u>53,750</u>	<u>614,730</u>	<u>92%</u>
Total Debt Service	668,480	53,750	614,730	92%
Contingency & Unappropriated	<u>4,631,967</u>	<u>-</u>	<u>4,631,967</u>	<u>100%</u>
Total Contingency & Unappropriated	4,631,967	-	4,631,967	100%
Total Revenue over Expenditures	-	4,148,355		

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Storm Fund - Budget to Actual

For FY2023-2024 Period Ending 9/30/2024

	Budget	YTD Actual	Variance	Percent Remaining
Revenue				
Beginning Fund Balance *	1,307,495	1,332,403	24,908	2%
Charges for Services	1,661,000	416,344	(1,244,656)	-75%
Miscellaneous	<u>25,000</u>	<u>17,576</u>	<u>(7,424)</u>	<u>-30%</u>
Total Revenue	2,993,495	1,766,324	(1,227,171)	-41%
Expenditures				
Personnel Services				
Operations	<u>692,500</u>	<u>173,492</u>	<u>519,008</u>	<u>75%</u>
Total Personnel Services	692,500	173,492	519,008	75%
Materials & Services				
Operations	<u>1,177,650</u>	<u>454,345</u>	<u>723,305</u>	<u>61%</u>
Total Materials & Service	1,177,650	454,345	723,305	61%
Capital Outlay				
	<u>300,000</u>	<u>(261)</u>	<u>300,261</u>	<u>100%</u>
Total Capital Outlay	300,000	(261)		
Contingency & Unappropriated				
	<u>823,345</u>	<u>-</u>	<u>823,345</u>	<u>100%</u>
Total Contingency & Unappropriated	823,345	-	823,345	100%
Total Revenue over Expenditures	-	1,138,748		

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Cost of Services 1st Qtr FY2025 ending Sept 30, 2024

General Fund

Operating Expenditures

Administration	102,546
City Recorder	98,347
City Council	20,809
Court	52,085
Police	1,503,255
Library	156,201
Finance	168,353
Parks	125,077
Recreation	68,466
Planning	89,632
Building	79,976
Technology	126,741
Non-Departmental	215,474
	<u>2,806,962</u>

Operating Revenue

Taxes	27,252
Governmental	147,815
Charges for Services	1,707,605
Miscellaneous	1,569,421
	<u>3,452,092</u>

Operating Surplus (Deficit) 645,131

Water Fund

Operating Expenditures

Water Distribution	940,192
Water Filtration	<u>130,587</u>
	1,070,779

Operating Revenue

Charges for Services	1,314,294
Miscellaneous	49,170
	<u>1,363,464</u>

Operating Surplus (Deficit) 292,685



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Cost of Services 1st Qtr FY2025 ending Sept 30, 2024

Sewer Fund

Operating Expenditures	
Sewer Collection	686,308
Primary Treatment	149,310
Secondary Treatment	203,759
Pump Services	<u>20,622</u>
	1,059,998
Operating Revenue	
Charges for Services	1,324,487
Miscellaneous	<u>53,306</u>
	1,377,792
Operating Surplus (Deficit)	317,794

Storm Fund

Operating Expenditures	
Operations	627,837
Operating Revenue	
Charges for Services	416,344
Miscellaneous	17,576
	<u>433,921</u>
Operating Surplus (Deficit)	(193,916)