



City of St. Helens, Oregon



# Approved Budget 2021/2022



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**TABLE OF CONTENTS**

**CITY INFORMATION**

Demographics	04
City Map	06
Organizational Chart	08
Boards and Commissions	10
Budget Committee	11
Fund Descriptions and Structure	12
Budget Process	16
Budget Brief	18
Budget Message	19

**BUDGET SUMMARY**

Council Goals	26
Personnel Requirements Summary	32
Revenue Summary	34
Expenditure Summary	35

**GENERAL FUND**

Resources Summary	36
Expenses Summary	38
Administration	39
Recorder	40
Council	41
Court	42
Police	44
Library	46
Finance	47
Parks	48
Recreation	49
Planning	50
Building	51
General Services	52

**SPECIAL REVENUE FUNDS**

Community Development	54
Community Enhancement	58
Streets	62

**SYSTEM DEVELOPMENT CHARGE FUNDS**

Streets SDC	65
Water SDC	65
Sewer SDC	66
Storm SDC	66
Parks SDC	67

**ENTERPRISE FUNDS**

Water	69
Sewer	72
Storm	76

**INTERNAL SERVICE FUNDS**

Equipment	79
IT Services	80
Public Works Operations	81
Major Maintenance	84
Debt Service	85
Public Safety Fund	86

**CAPITAL IMPROVEMENT PLAN**

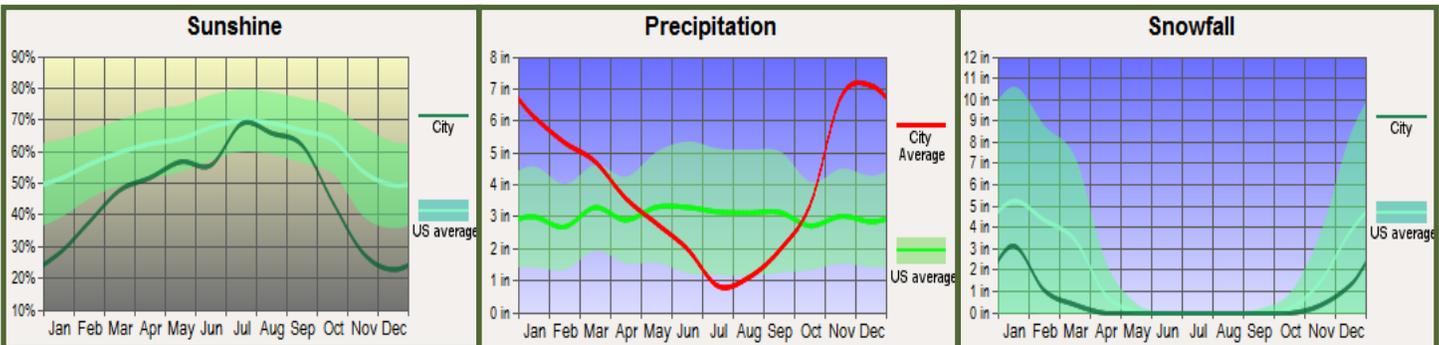
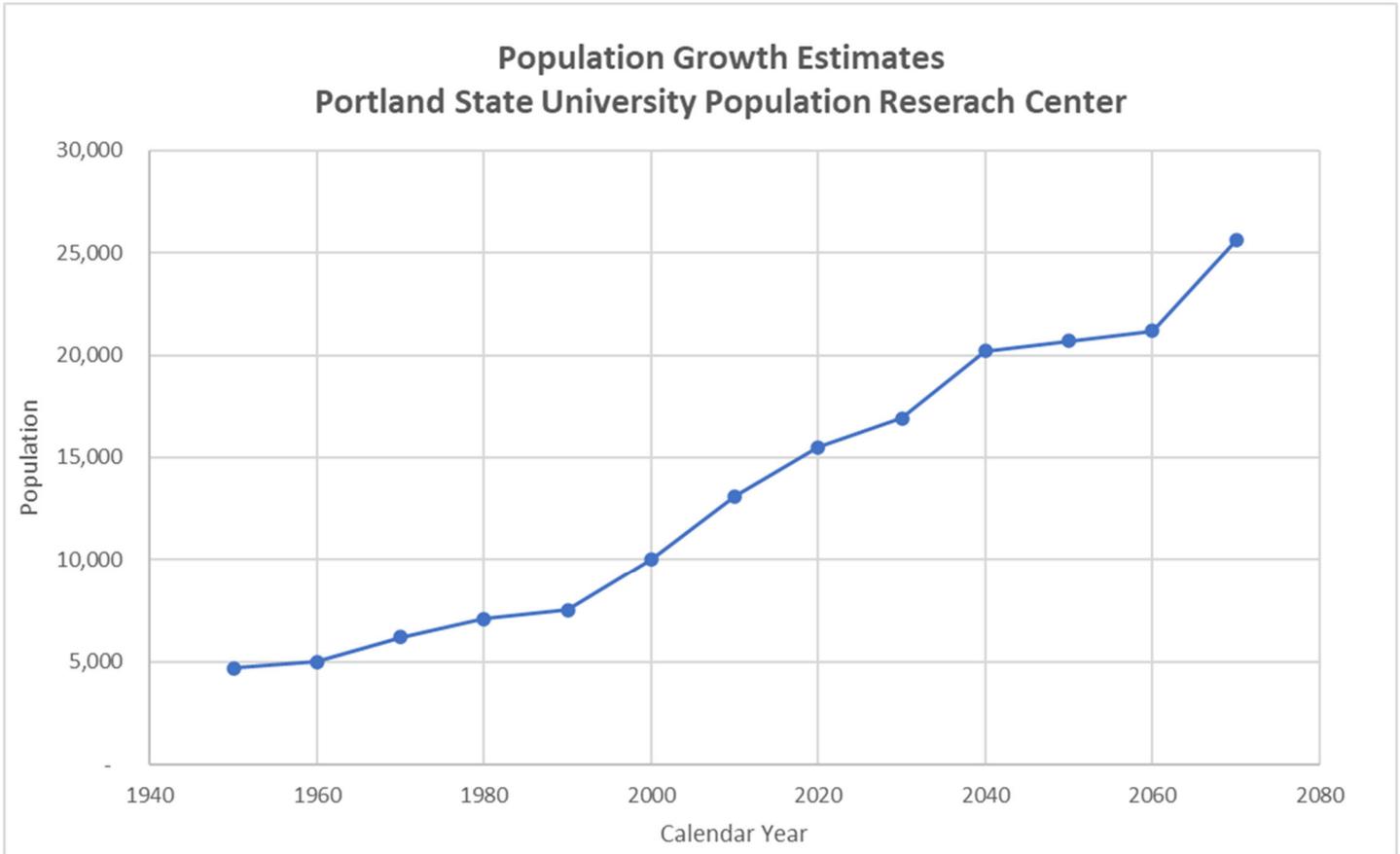
Capital Improvement Plan	88
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**APPENDICIES**

Debt Service Schedule	92
Salary and Classification Plans	96
Financial Policies	98
Investment Policies	101
Glossary	112

## St. Helens Demographics

The City of St. Helens is the 40th largest city in Oregon and is located within Columbia County. It is approximately 28 miles northwest of Portland and covers an area roughly 5.9 square miles. The City of St. Helens is considered the entrance to Columbia County and is also home of Spirit of Halloweentown, a month-long celebration of Halloween that takes place all around the City in October as well as multiple annual events throughout the year, including July 4th fireworks and December events like the annual tree lighting and Christmas ships passing on the Columbia River.



Percent of Population in the Workforce

**57.30%**

Percent of Population With Bachelor's Degree or Higher

**16.10%**

Median Home Value  
**\$244,120**

**54.50%**  
Of Homes Owned

**45.50%**  
Of Homes Rented

Median Household Income  
**\$50,237**

## 2020 TOP 20 ALL ROLL TYPE TAXPAYERS FOR ST HELENS CITY

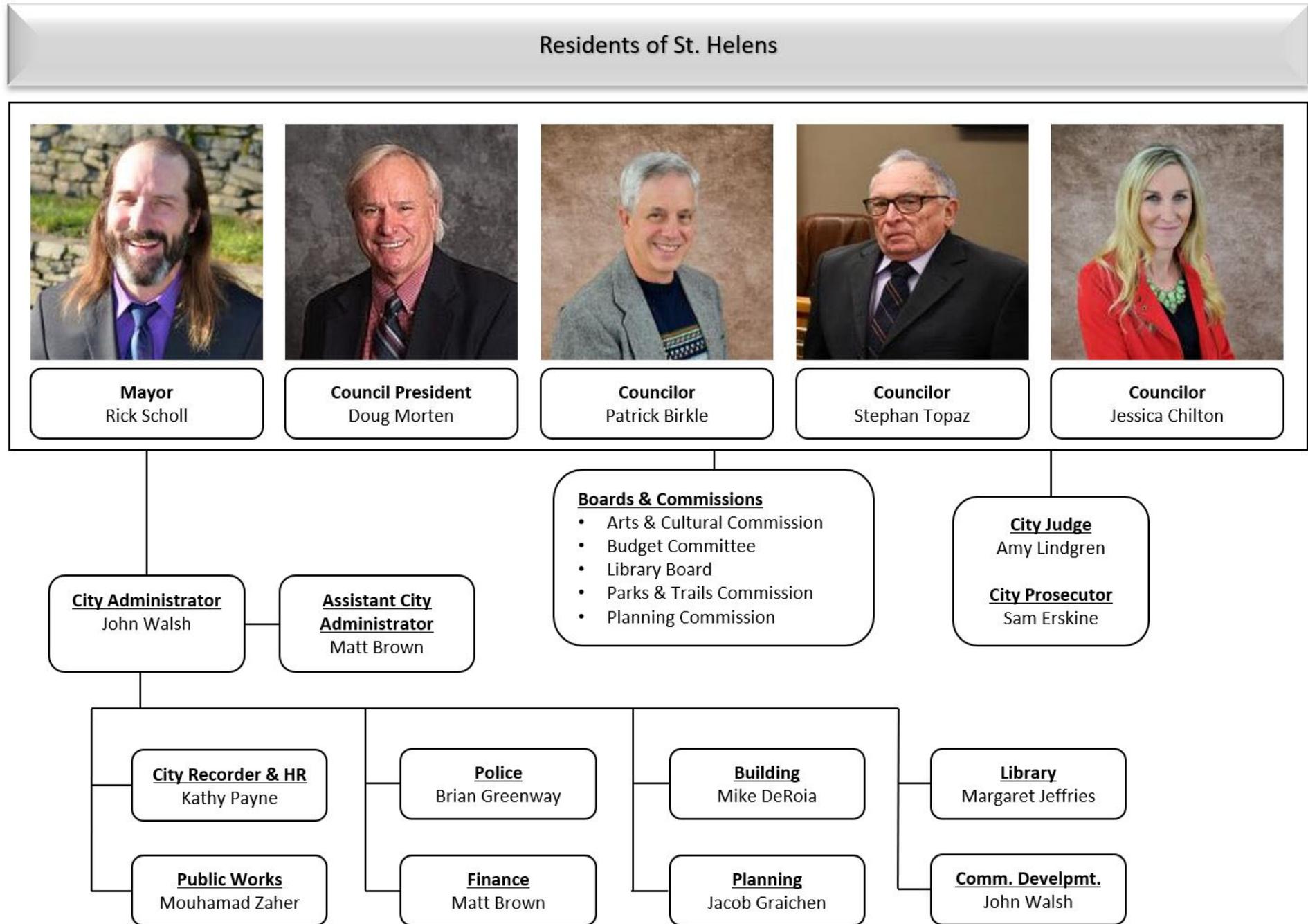
OWNER NAME	TAX AMOUNT	ASSESSED VALUE	REAL MARKET VALUE
CASCADES TISSUE GROUP OREGON	572,127.81	49,974,710	49,974,710
PORTLAND GEN ELEC CO	254,050.05	17,314,000	17,314,000
ARMSTRONG WORLD INDUSTRIES IN	136,293.45	9,288,660	9,288,660
NORTHWEST NATURAL GAS CO	135,491.39	9,234,000	9,234,000
LETICA CORPORATION	133,341.23	9,073,460	9,206,430
PACIFIC STAINLESS PRODUCTS INC	122,436.60	8,344,290	8,344,290
1771COLUMBIABLVD LLC	109,178.02	7,293,020	11,375,780
ORPET	100,712.03	6,863,720	6,863,720
COLUMBIA COMMONS LLC	100,697.56	6,699,370	11,457,750
WAL-MART REAL ESTATE BUSINESS	97,308.65	6,628,840	6,658,360
PORT OF ST HELENS	97,082.25	6,546,280	8,832,860
WESTON INVESTMENT CO LLC	84,313.10	5,718,690	5,836,880
COMCAST CORPORATION	79,190.71	5,397,000	5,397,000
CASCADE TISSUE GROUP- OREGON I	78,716.93	5,364,710	5,364,710
COLUMBIA RIVER PUD	74,891.50	5,104,000	5,104,000
CENTURYLINK	74,495.34	5,077,000	5,077,000
NATIONWIDE HEALTH PROPERTIES	72,012.81	4,907,810	4,907,810
NWM PROPERTIES LLC	70,037.92	4,396,170	4,496,680
ST HELENS ASSETS LLC	65,670.33	4,395,270	7,299,230
ACI REAL ESTATE SPE 127 LLC	62,974.32	4,291,820	4,291,820

### City of St. Helens Map

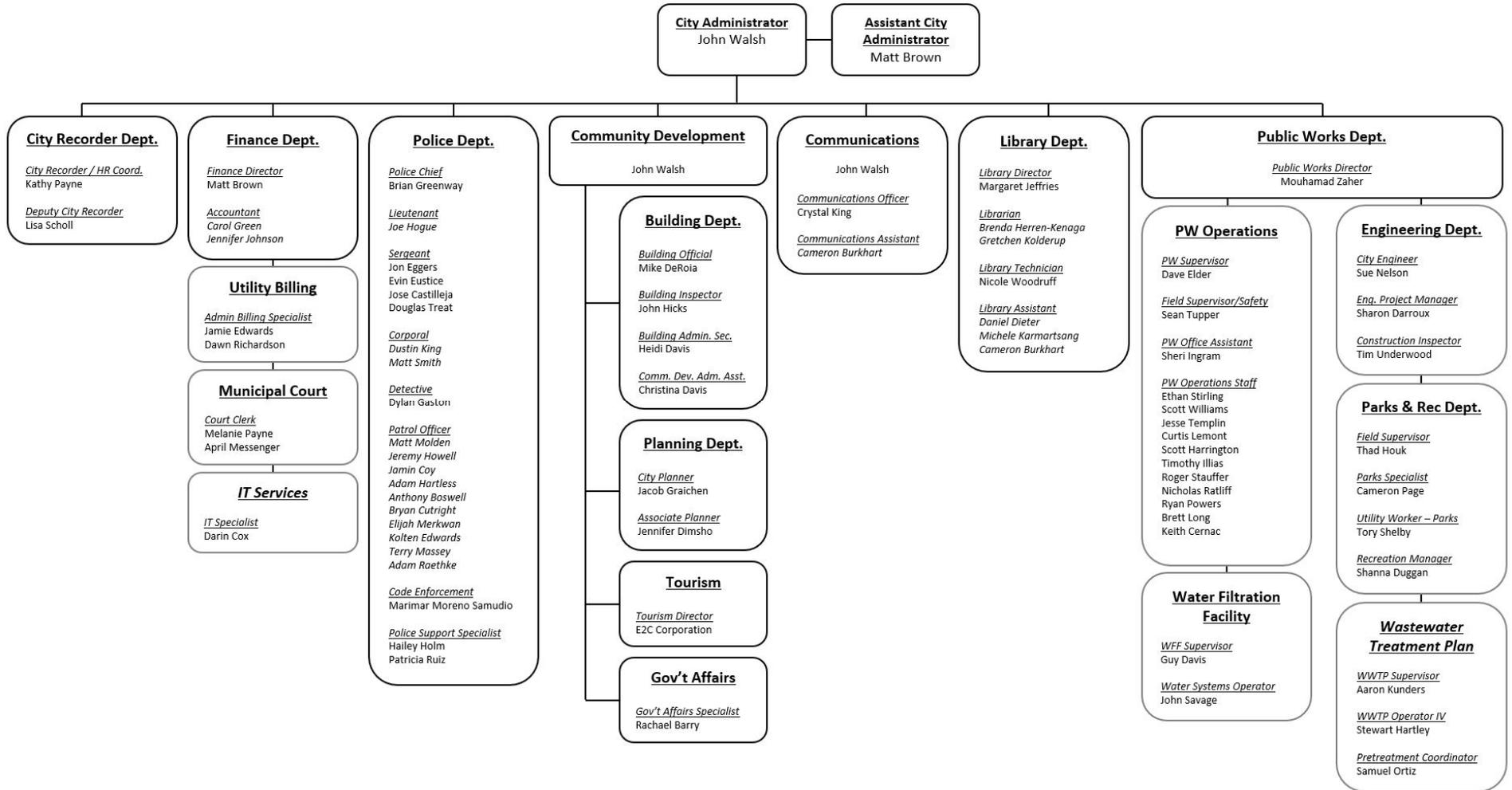


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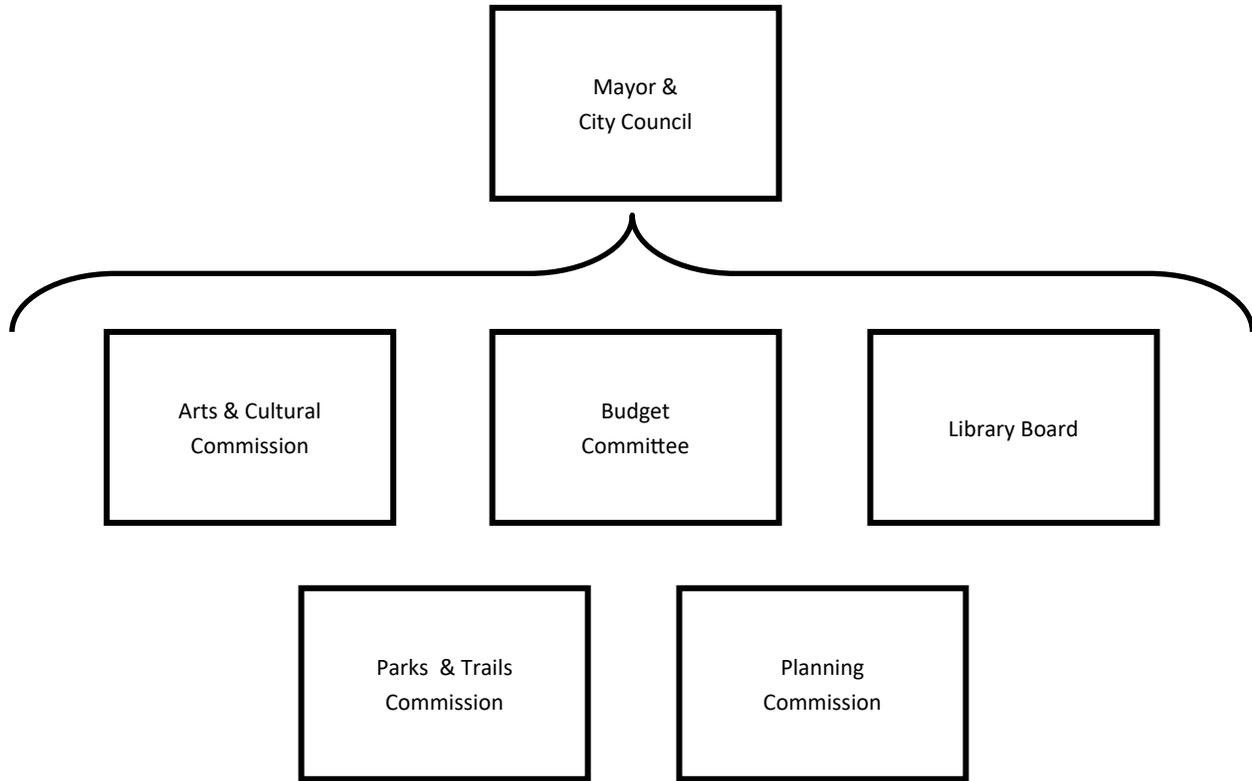
### City of St. Helens Organizational Chart



## City of St. Helens Organizational Chart - Departments & Positions



## City Boards and Commissions



### Join Us and Help Shape the Future of St. Helens

If you wish to apply for any of the City advisory boards, committees, or commissions, simply complete the application found online. You may apply at any time, as vacancies occur throughout the year. Selection is based on application questions, an interview, and a willingness to serve. The Mayor and City Council appreciate your interest and your aspiration to serve the City of St. Helens.

## Budget Committee

<u>Budget Committee</u>		<u>Term Expires</u>
Mayor	Rick Scholl	12/31/2020
Councilor President	Douglas Morten	12/31/2022
Councilor	Patrick Birkle	12/31/2024
Councilor	Stephen Topaz	12/31/2022
Councilor	Jessica Chilton	12/31/2024
Citizen	Clair Catt	12/31/2023
Citizen	Garrett Lines	12/31/2022
Citizen	Michelle Damis	12/31/2023
Citizen	Bill Eagle	12/31/2021
Citizen	Mark Gunderson	12/31/2023

## How Does the City Communicate to Residents?

PUBLIC MEETINGS	Find the next public meeting at <a href="http://www.sthelensoregon.gov/meetings">www.sthelensoregon.gov/meetings</a>
CONTACT US - GENERAL	Contact us through our website at <a href="http://www.sthelensoregon.gov/contact">www.sthelensoregon.gov/contact</a>
CONTACT US - DIRECTORY	Find our staff directory at <a href="http://www.sthelensoregon.gov/contact">www.sthelensoregon.gov/contact</a>
IN PERSON	Find staff at City Hall, Public Library, Police Department, Recreation Center
WEBSITE	<a href="http://www.sthelensoregon.gov">www.sthelensoregon.gov</a>
E-NEWSLETTERS	The City publishes a monthly E-Newsletter, providing important information to residents. Sign up for the E-Newsletter at <a href="https://www.sthelensoregon.gov/community/page/newsletters">https://www.sthelensoregon.gov/community/page/newsletters</a>
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 of Facebook and Twitter and our website under the News section.
FACEBOOK - CITY	<a href="http://www.facebook.com/cityofsthelens">www.facebook.com/cityofsthelens</a>
FACEBOOK - Parks & Rec	<a href="http://www.facebook.com/StHelensPR">www.facebook.com/StHelensPR</a>
FACEBOOK - Library	<a href="https://www.facebook.com/StHelensPublicLibrary">https://www.facebook.com/StHelensPublicLibrary</a>
FACEBOOK - Police	<a href="http://www.facebook.com/StHelensPD">www.facebook.com/StHelensPD</a>
TWITTER	<a href="https://twitter.com/sthelens">twitter.com/sthelens</a>
YOUTUBE	<a href="http://www.youtube.com/channel/UCdBj4W1yyMD3j6cbcBzeo2Q">www.youtube.com/channel/UCdBj4W1yyMD3j6cbcBzeo2Q</a>
PUBLIC ACCESS CHANNELS	Watch public access programming and government programming on Comcast Channel 29

## St. Helens Fund Structure and Descriptions

The City of St. Helens operates with four fund types that are listed and described below. Each category has a specific purpose and funds associated under it as approved by GAAP.

### General Fund

The General Fund is the chief operating fund of the local government. This fund reports all of a government's activities unless there is a compelling reason to report an activity in some other fund type. The General Fund operates several departments, such as Administration, City Recorder, City Council, Court, Finance, Police, Library, Parks, Recreation, Building and Planning.

### Special Revenue Funds

Often certain revenue sources are set aside for a specific purpose:

- Community Development      Operates economic development in the St. Helens community
- Community Enhancement      Operates special funding for specific projects
- Streets      Operations and maintenance of the street infrastructure

### Enterprise Funds

An Enterprise Fund may be used to report any activity for which a fee is charged to external users for goods and services. An Enterprise Fund should operate within itself (revenues cover expenses) with no transfers from outside funds to fund operations.

- Water      Operations and maintenance of City water infrastructure and the Filtration Plant
- Sewer      Operations and maintenance of City sewer infrastructure and the Treatment Plant
- Storm      Operations and maintenance of City storm drains
- SDC Funds      This fund is used for collection of development fees

### Internal Service Funds

Governments are permitted 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 to operate within.

- Equipment Fund      This fund is not in use as of 2021-2022
- Information Systems      Maintains the City's IT equipment and replacement schedules
- PW Operations      Public Works general operations
- Facility Major Maintenance      Major facility maintenance around the City
- Debt Service Fund      This fund is used for debt service payments for the City

St. Helens Accounting Structure

XXX . XXX . XXXXX  
100 . 701 . 52009

Fund Number	Dept Number	Rev / Exp Number
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Fund Structure			
Governmental Funds		Proprietary Funds	
General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds
General Fund	Community Development	Streets SDC	IT Services
	Community Enhancement	Water SDC	PW Operations
	Streets	Sewer SDC	Major Maintenance
		Storm SDC	Equipment
		Parks SDC	Debt Service
		Water	
		Sewer	
		Storm	

The chart below is a representation of how the City’s Functional Units (Funds/Departments/Divisions) are organized. On each Fund in the budget book you will find a detailed description of each fund and department that is within each fund.

Functional Units			
Governmental Funds		Proprietary Funds	
General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds
<b><u>General Fund</u></b>	<b><u>Community Development</u></b>	<b><u>Streets SDC</u></b>	<b><u>IT Services</u></b>
Administration	Economic Planning	<b><u>Water SDC</u></b>	
City Recorder	Industrial Business Park	<b><u>Sewer SDC</u></b>	<b><u>PW Operations</u></b>
City Council	Veneer Property	<b><u>Storm SDC</u></b>	Engineering
Municipal Court	Forestry	<b><u>Parks SDC</u></b>	PW Operations
Police	Tourism		PW Administration
Library		<b><u>Water</u></b>	Equipment
Finance	<b><u>Community Enhancement</u></b>	Water Distribution	
Parks & Recreation	Police	Water Filtration	<b><u>Facility Major Maintenance</u></b>
Planning	Library		<b><u>Debt Service</u></b>
Building	Public Arts	<b><u>Sewer</u></b>	
General Services	Transitional Housing	Sewer Collection	
	Youth Council	Primary Treatment	
	<b><u>Streets</u></b>	Secondary Treatment	
		Pump Services	
		<b><u>Storm</u></b>	

FUND	MAJOR FUND	NON-MAJOR FUND	INCLUDED IN BUDGET
<b>Governmental Fund</b>			
General Fund	X		X
<b>Special Revenue Funds</b>			
Community Development	X		X
Community Enhancement		X	X
Streets	X		X
<b>Proprietary Funds</b>			
Streets System Development Charges		X	X
Water System Development Charges		X	X
Sewer System Development Charges		X	X
Storm System Development Charges		X	X
Parks System Development Charges		X	X
Water	X		X
Sewer	X		X
Storm		X	X
<b>Internal Service Funds</b>			
IT Services		X	X
Public Works Operations		X	X
Major Maintenance		X	X
Equipment		X	X
Debt Service		X	X

Major funds represent the significant activities of the city and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.	MAJOR FUNDS	PERCENT
	General Fund	25%
	Water Fund	17%
	Sewer Fund	16%
	<b>TOTAL</b>	<b>58%</b>

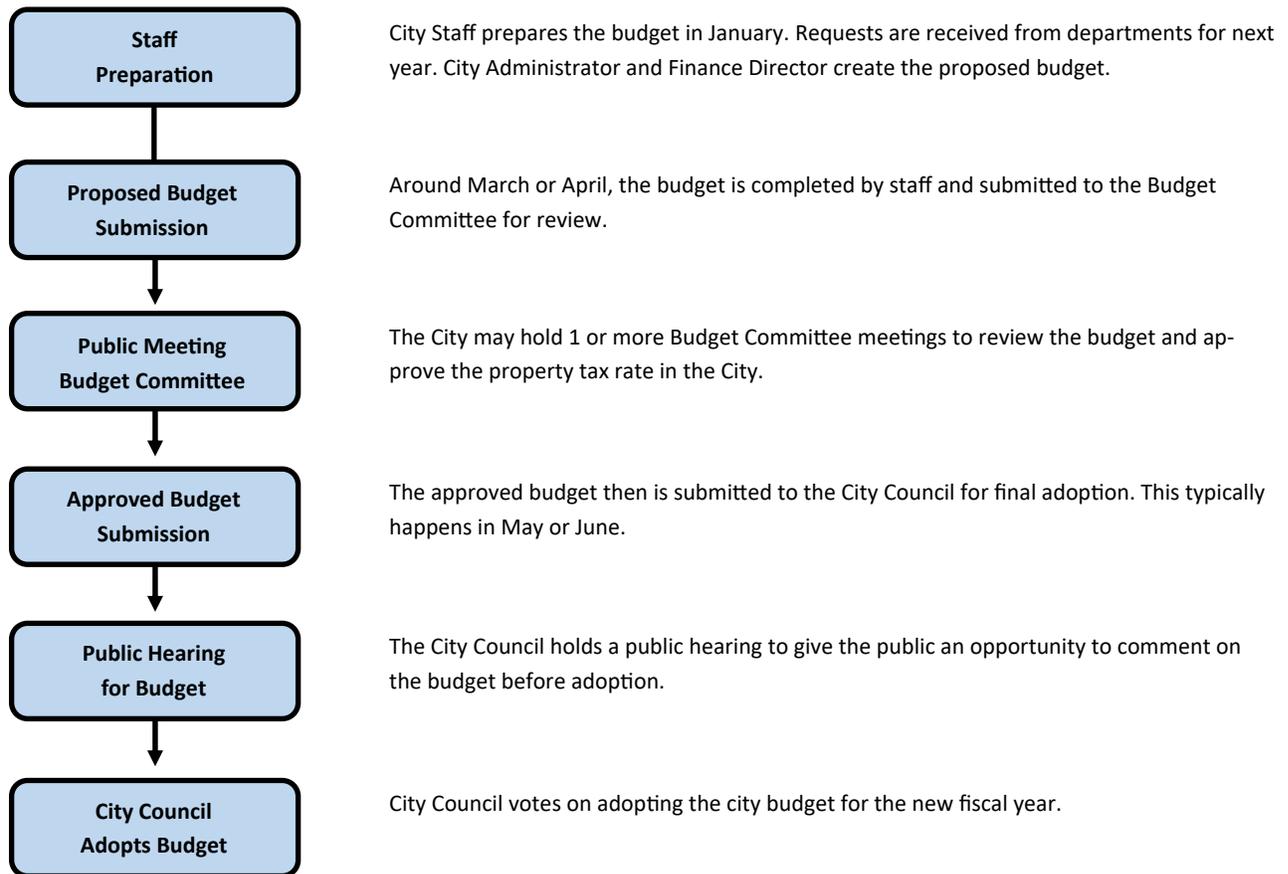
FUNCTION / DEPARTMENT	MAJOR FUNDS						NON-MAJOR FUNDS		
	GENERAL FUND	COMM. DEV.	STREET FUND	WATER FUND	SEWER FUND	STORM FUND	SPECIAL REVENUE FUNDS	INTERNAL SERVICE FUNDS	PROPRIETARY FUNDS
Administration	X								
City Recorder	X								
City Council	X								
Municipal Court	X								
Police	X						X		
Library	X						X		
Finance	X								
Parks	X						X		
Recreation	X						X		
Planning	X						X		
Building	X						X		
Economic Planning		X							
Industrial Business Park		X							
Riverfront		X							
Central Waterfront		X							
Timber		X							
Tourism		X							
Water Distribution				X					
Water Filtration				X					
Sewer Collection					X				
Primary Treatment					X				
Secondary Treatment					X				
Pump Services					X				
Engineering								X	
PW Operations								X	
Arts & Cultural							X		
Housing Services							X		
Youth Council							X		
Wellness Committee							X		
General Services	X		X				X	X	X

## Basis of Budgeting

The City’s accounts are organized on the basis of funds, each of which is considered a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Governmental Funds (The General Fund and Special Revenue Funds) use the modified accrual basis of budgeting and accounting. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized when liabilities are incurred. Proprietary Funds (Enterprise Funds and Internal Service Funds) are budgeted on a modified accrual basis which does not include depreciation or compensated absences. Each fund’s financial statements, which can be found in the City’s Annual Financial Audit Report, are reported on a full accrual basis. In the accrual basis of accounting, revenues are recognized in the accounting period in which they are earned. Expenses are recognized in the accounting period in which they occur.

During the fiscal year, there are usually two supplemental budgets. In January/February there is a supplemental budget for adjusting beginning fund balances in all funds after the previous year’s audit report is finalized and reviewed by City Council. In June, there is a final supplemental budget adjustment to make any corrections to unanticipated revenues and expenditures in all funds. Supplemental budgets may go through a public process with public notices in local newspapers and council agendas. Expenditure of some unexpected funds do not require a formal supplemental process but require the council to appropriate expenditure of the funds prior to them being spent.

## City of St. Helens Budget Process



## City of St. Helens Budget Public Process

All City of St. Helens Budget Meetings are open to the public with public comment available at each meeting. The Proposed Budget is made available to the public at least two weeks in advance of the first budget meeting with a physical copy available at City Hall and an online PDF available on the City’s website. Printed copies can be made by request of any community member with associated printed costs as referenced in the Universal Fee Schedule.

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**2021/2022 - BUDGET BRIEF**

Greetings,

St. Helens is growing. We are at a transformational point in the future of our community. For more than a decade the City has been planning programs and projects which will reinvent the St. Helens we know today. The City's community-based planning efforts along with sound fiscal management practices will begin to see these plans turn into reality. Projects such as revitalization of the waterfront property, a new industrial business park, investments in parks and recreation, transportation, a long overdue public safety facility and many other critical projects will transform the City's future.

St. Helens greatest strength is in its people. From a growing community soon surpassing 14,000 to a dedicated staff of more the 70 employees, our strength is found from those that committed to serve and support our community. As part of managing the transformation, the City adopted a bi-annual strategic plan. This plan details specific projects for each department and allows our community to see what we are working on and hold us accountable for accomplishing the identified goals. Nine months into the strategic plan, the City has completed 17 of our identified projects. The strategic plan is built upon the City's adopted Vision and Mission statement which is restated in following:

**VISION** To provide quality, effective and efficient service to our community

**MISSION** - Develop and preserve the highest possible quality of life for residents, businesses, and visitors

- Provide a safe and healthy environment within a sound economic framework
- Provide leadership which is open and responsive to the needs of the community and works for the benefit of all

As we work towards achieving our goals, we encourage community input. The City has several boards and commissions which advise the City Council in their decision-making processes and your thoughts and opinions are encouraged; after all, they work for you and so do we.

In addition to the routine day to day business of the City, you will begin to see progress on a number of major infrastructure projects in the City. These include riverfront redevelopment, industrial business. park development, public safety facility and investments in parks and recreation.

**Riverfront Development**

The City anticipates infrastructure construction to begin in 2022. This construction would entail extending the roadway and utilities from 1st Street to Plymouth and Strand to 1<sup>st</sup> Street. This is the first step in development of the Riverfront with plans to continue development once the road and infrastructure is in place. Planning and construction will also begin in 2022 of a boardwalk that will begin at the expanded Columbia View Park along with plans for a larger stage along the waterfront. The boardwalk will eventually extend down the riverfront development and will remain public for our community to use and enjoy.

**Industrial Business Park**

This City recently complete a parcellization and infrastructure funding plan for the former Boise White Paper Mill site. The City is currently working to develop infrastructure on the site to service the operational needs of the site.

**Public Safety Fund Creation**

The City Council approved creation of a Public Safety Fund to assist with funding a new much needed Public Safety Facility that will be the new home of our Police Department and Municipal Court. This project will continue planning and design throughout the 2021-2022 FY and construction is anticipated in 2023.

**Parks and Recreation**

In March 2021, the City entered into an agreement to purchase a property next to the high school. The plan for this building is to be used as the new home for the Recreation Department as well as become a community resource center for St. Helens. The partnership between the City and the school district will leverage the success of the recreation program and we anticipate funding the remainder of the payment for this facility through funds from the Enterprise funds. The City will also continue working to merge Parks and Recreation into one department under Public Works. The City recently hired a Parks and Recreation Manager to assist in this merge and future development of these departments and grow our partnership with the St. Helens School District.

We look forward to working on these projects and many other projects throughout the coming year and hope that you will join in on the progress. It is not going to be easy, it will not be without cost, but it will most certainly be worth it.

Respectfully,

John Walsh, City Administrator

Greetings,

We are pleased to present the 2021/2022 City of St. Helens proposed annual budget to the Budget Committee. The past year has been one for the record books. Fiscal year 2020/2021 will be remembered for the global COVID-19 pandemic that has impacted virtually every aspect of our lives. The way we work, the way we play, shop, and even eat have changed in ways not fully realized. As we move through these difficult and uncertain times this budget reflects a lens of cautious optimism. St. Helens is growing, and while this growth is healthy, so too comes the increased demands for public services. This growth is an opportunity to meet the needs of our growing community and build critical infrastructure and capital projects such as the public safety facility, industrial business park, much needed park improvements, riverfront development, and transportation improvements along with other important projects to advance the city towards a sustainable future.

This budget is constructed upon a platform of sustainability. The proposed budget is a one part of a longer five-year projection to maintain fund balances and keep the City in a strong fiscal condition. As such, revenue projections are estimated lower than anticipated and expenditures more than anticipated. This strategy has served the City well and hopefully will continue to as we work through the impacts of the pandemic.

Fiscal year 2021/2022 will be a period of growth, resiliency and continued strategic planning aimed at meeting the needs of our growing community through a pandemic. We will begin to see many of the City's long term planning efforts coming to life. Advancements on the riverfront, the City's industrial business park, and a much-needed public safety facility will all begin to take form. This is indeed an exciting time to be a part of the St. Helens community.

The following is a summary of changes from the 2020/2021 budget.

### **Overall City Budget and Personnel Changes**

Compared to last fiscal year, the City budget has increased from \$43 million to \$48 million. This increase is not due to a single factor. It is, however, linked to the continued success of departmental management and leadership shown throughout the City to review our current standards and practices to ensure that we are utilizing our resources to the best of our ability. Some smaller revenue increases are anticipated due to development occurring in the city. Property taxes are anticipated to increase by \$200,000 along with licenses, permits, and fees in the General Fund.

As for Personnel, our total staff FTE is actually decreasing from 79.05 to 75.30. This is mainly due to reductions in Recreation and Public Works. The reduction in FTE saw no reductions for regular part-time or full-time employees; instead, the reductions came from reviewing currently open positions that department managers did not feel were presently needed. Conversely, there were increases in some departments. An increase of 1.00 FTE occurred in Administration. This is for a regular part-time (0.50 FTE) communications support specialist along with a part-time (0.50 FTE) Main Street Coordinator. The Recreation Department shows 0.00 FTE. This is because in Fiscal Year 2021-2022, Recreation will merge with Parks with a new manager to oversee operations of both departments. The current Recreation Manager position was transitioned into the Parks FTE which is overseen by Public Works. Currently, the Recreation Department has two grant-funded part-time positions. These positions are included within the Parks & Recreation combined division under the Public Works Department. Planning and Building Divisions both saw an increase of 0.10 FTE (0.20 total). This is part of a reduction of 0.20 to the Engineering Division. The Wastewater Treatment Plant saw a reduction in staffing which was from an unfilled position.

As seen in previous budgets, the City has appropriated a large percentage of funds, especially in our System Development Charge funds. This has been a practice for several years to ensure that if and when matching grants become available or projects become a need, that the City has the ability to use appropriated funds to help capitalize on any opportunities that may come up throughout the year.

Overall, there are no major changes to service levels, fees, or taxes presented in this budget.

### **Principal Issues**

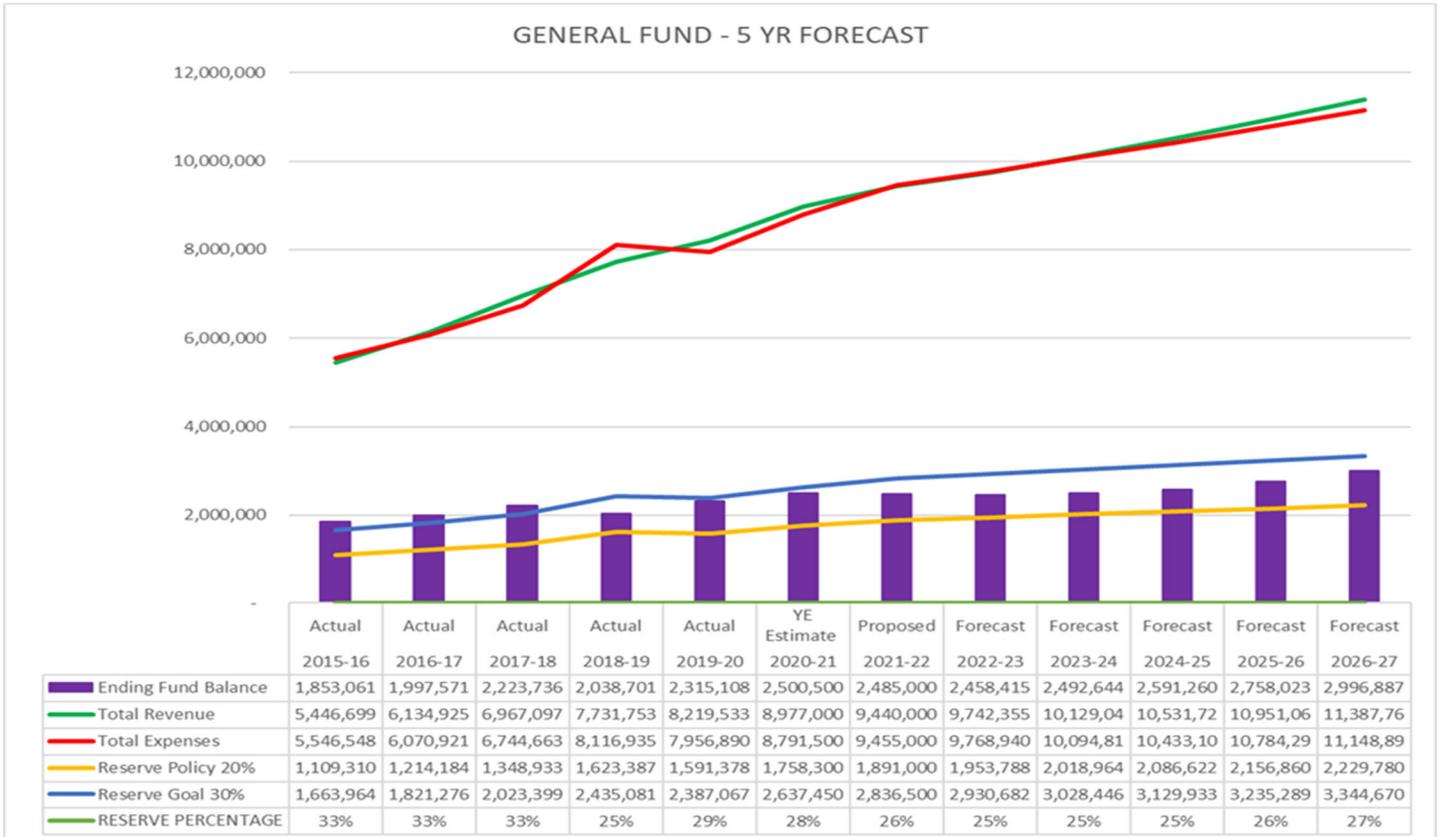
As the City continues to navigate COVID-19, we look forward to continuing to grow and develop our community. With continually changing guidelines from our Governor, our City will continue to pivot the best we can to offer the services that our community is accustomed to. We will continue to work with other community organizations such as the Chamber of Commerce and Columbia County Economic Team to ensure that we are looking out for our local businesses and giving them as many tools as we can to continue to be successful. As the Governor finalizes the State's budget, we continue to work with our local and regional leaders to secure additional support through COVID and for potential grant opportunities to improve our services and infrastructure at the City. We remain cautiously optimistic in our programming for this upcoming year and have built in several pivot opportunities should COVID or any other economic trend hit St. Helens in the coming year. There are a number of legislative issues that the City will work with the League of Oregon Cities to help lobby for and against in regard to what effects may be seen by our community.

**General Fund**

The General Fund is anticipating a 12% overall increase in revenue. This number includes increases shown in property taxes, charges for services, permits/fees, and also a larger beginning fund balance from the previous year.

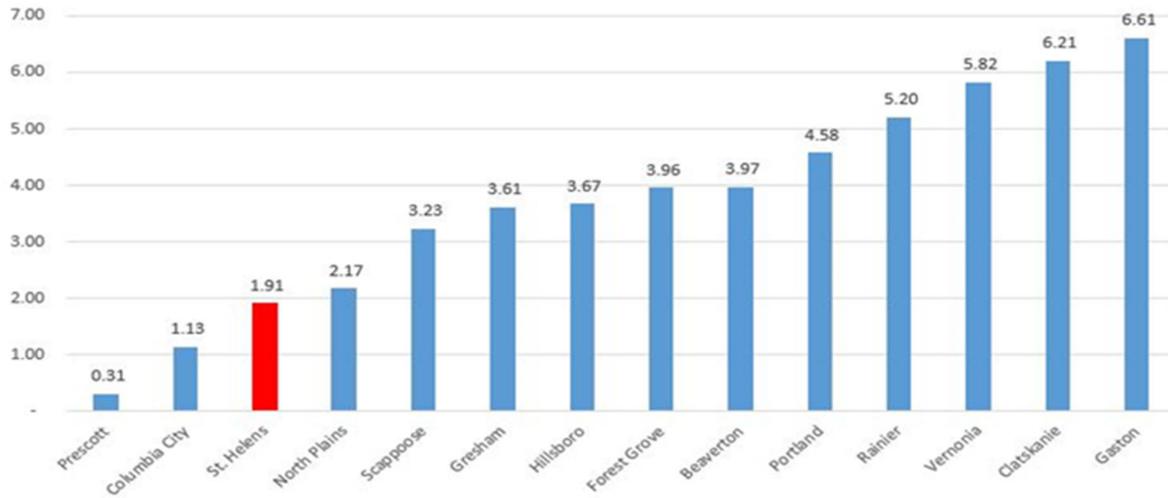
On the expense side of the General Fund, overall Materials and Services are anticipated to increase 2.5% from the previous year and Personnel Services are anticipated to increase 12.6%. This large increase in Personnel Services is mainly due to anticipated PERS rate increases and additional personnel that was previously mentioned in the section above. Over the course of last fiscal year, the City also completed a Compensation and Benefits Analysis for all unrepresented employees. Anticipated changes from that study are included in the proposed budget.

Below you will see a 5-Year Forecast of the General Fund. The green line is Revenue, and the red line is Expenses. The purple bars represent the Ending Fund Balance. The yellow line represents the City’s financial policy of keeping at least a 20% reserve in the General Fund. If the purple bars cross below the yellow line, that means that the City is falling below our own financial policies. The blue line represents an administrative goal of a 30% reserve. The 30% reserve goal is not an official fiscal policy but is something we strive for when considering our budget for future years.



Within the General Fund are two main revenue sources: Property Taxes and General Fund Support Services. The property tax rate within the City of St. Helens is one of the lowest in Columbia County at \$1.91 per \$1,000 of assessed value. To forecast future property taxes, the City uses a combination of an estimate property tax amount from Columbia County along with known developments coming online. Over the last seven years, the City has averaged an increase of 4.3% each year. From fiscal year 2013/2014 through 2018/2019, the City saw an average increase of 3.4%. The 2019/2020 fiscal year saw an increase of 9.6%. In the forecast shown above, the City used a 3.8% increase in property taxes in future years.

**SURROUNDING COMMUNITIES: PERM. CITY TAX RATES**



To help support the General Fund, the City has always been diligent on trying to capture the costs associated with personnel and management among the Enterprise Funds in the City. For example, the Finance Department in the General Fund oversees Utility Billing which employs two individuals in their role of processing utility bills and utility payments. Their associated costs are included in the General Fund Support Services revenue that is shown in the General Fund and the General Fund Support Services (GFSS) charges that are shown in the Enterprise Funds (Water/Sewer/Storm). To forecast this revenue, the City reviews past trend analysis of increased percentages of personnel (wages/benefits) and materials and services. This estimate in the forecast shown above is a 4.5% yearly increase.

Together, these two individual revenues make up about 44% of the General Fund Revenue. The beginning fund balance makes up about 21% of the General Fund’s Revenue.

**Internal Service Funds**

*Community Development –*

This fund includes several departments within the City. Its main use is for local economic development. Specifically, these are the Riverfront, Industrial Business Park, and Central Waterfront areas that the City is looking to develop over the next several years. Grant revenue and other revenue are shown here that help fund economic development activities. Other portions of this fund include timber harvesting, which revenue is put directly back into the community to assist with economic development initiatives, along with Tourism that operates solely from event revenue generated and the motel/hotel taxes that are received from businesses in town.

In this upcoming year, the City anticipates making great strides in moving the Riverfront Redevelopment, Central Waterfront Development, and Industrial Business Park forward. We hope to soon finish planning and begin construction on infrastructure needs with the assistance of numerous grants and timber harvesting funds.

*Community Enhancement -*

This fund is used to help track specific revenue, like grants, that have specific purposes. In the past, it has mainly been used by the Library and Police. It has expanded over the years to now include almost all departments, but most notably Parks and Recreation and Administration. This fund was used mainly last year for COVID Funds received from the State of Oregon for assistance.

*Street Fund –*

This fund remains largely unchanged from previous years. There is a slight reduction in Personnel Services, which is due to changes in Public Works staffing. The debt service payment which is from the Street LED Project completed in 2017 is now being transferred to a debt service fund where the payment is made.

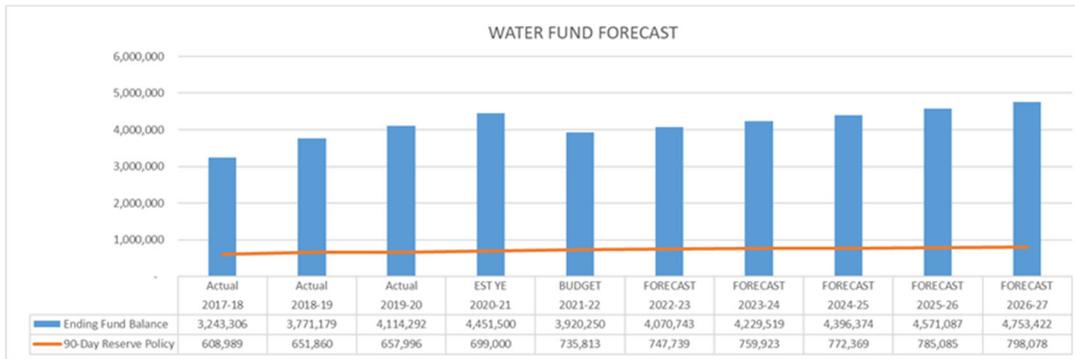
**System Development Charge Funds**

The SDC funds are always budgeted to spend all available funds. The reason for this budgeting method is that it is unknown what SDC-eligible projects may become available from grant requests throughout the fiscal year or pending projects that may become readily available to accomplish. To ensure that SDC funds are available in these cases, the City always appropriates 100% of the usage to ensure that funds are available when needed.

**Enterprise Funds**

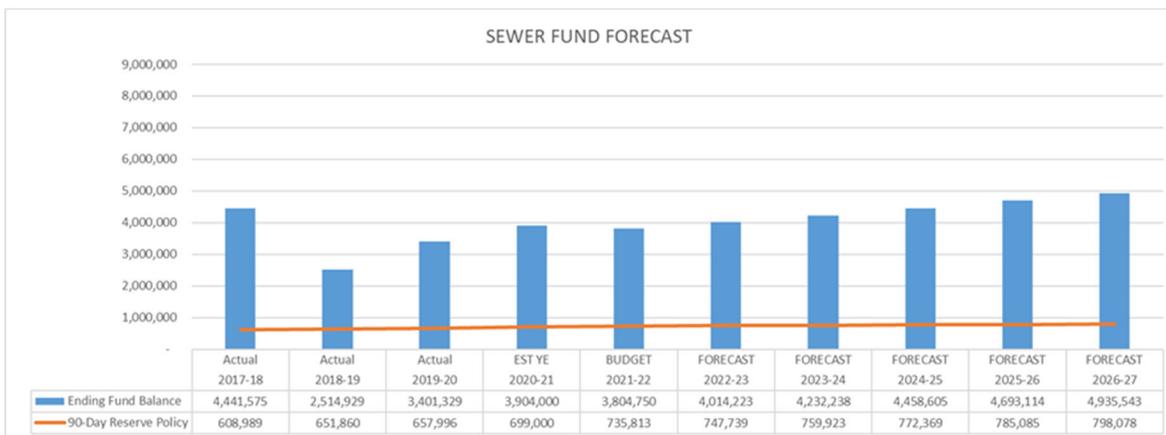
*Water Fund –*

The graph shown below is the Water Fund’s 5-Year Forecast. The orange line represents the 90-Day Reserve Financial Policy that the City adopted for all Enterprise Funds. As you can see, the Fund is relatively healthy as the blue bars represent the Ending Fund Balance. The City is expected to complete a new Water Master Plan that will outline projects over the next 7-10 years based on current development trends. The City anticipates that for all City projects, these will be paid for in cash through the Water and Water SDC Funds that are available. In Fiscal Year 2021-2022, the City does not show anticipated Water rate changes; however, the forecast does include a 1.5% development growth in the customer base.



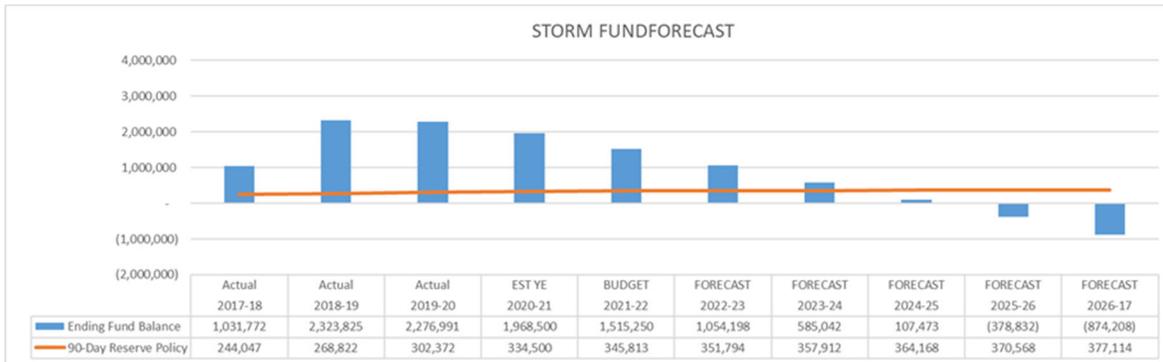
*Sewer Fund -*

The graph shown below is the Sewer Fund’s 5-Year Forecast. The orange line represents the 90-Day Reserve Financial Policy that the City adopted for all Enterprise Funds. As you can see, the Fund is relatively healthy with the blue bars representing the Ending Fund Balance. The City is due to complete a Sewer Master Plan that will encompass a new set of projects based on current development trends over the next 7-10 years. The City anticipates using available cash in the Sewer and Sewer SDC Funds for these projects. No sewer rate increases are anticipated in the forecast; however, as with the Water Fund, an anticipated 1.5% growth in the customer base is represented in the forecast.



*Storm Fund -*

The graph shown below is the Storm Fund’s 5-Year Forecast. The orange line represents the 90-Day Reserve Financial Policy that the City adopted for all Enterprise Funds. In contrast with Water and Sewer, the Storm Fund continues to struggle in future years, specifically looking at 2024-2025 and beyond. Currently, the City is going through a new master plan for the Storm Fund to help address issues. A recommendation will be made to the City Council with steps to take to ensure that the City never gets to the point of going below the 90-Day Reserve Policy and to ensure that the fund is healthy enough to take on future storm projects that exist in our community. The Storm Fund has had this “future issue” for the last four years after it was separated from the Sewer Fund. The City continues to make small adjustments to ensure that the fund continues to have reserves for at least 2-3 years until the City’s new Storm Master Plan is completed and the City Council has the needed information to make decisions on how best to move forward.



**Internal Service Funds**

*Equipment Fund -*

Administratively, the City will discontinue the use of the Equipment Fund in this upcoming fiscal year. The Fund Balance available will be transferred to another internal fund (704 – Major Maintenance) for City use in the future for large equipment purchases or other improvements. Personnel Service costs will shift to the Public Works Operations Fund and Department along with the corresponding Materials and Services costs that have previously been shown in this fund. Due to Oregon Budget Law, this fund will appear in the budget book until the 2024-2025 fiscal year but will remain with no funds or activity. The reason for this change is to consolidate the number of funds and divisions that are under the Public Works Department.

*IT Fund -*

The IT Fund largely remains unchanged. There is an increase in contingency due to expected unspent funds from the 2020-2021 fiscal year. The City holds funds within contingency in case of emergencies. IT staff will continue upgrades throughout the system as it looks to rebuild the IT infrastructure for the City in response to an IT incident that happened in early 2020. A new IT service provider was brought on after the incident along with additional computer services for tracking and managing all City devices to ensure another incident does not happen again.

*Public Works Operations Fund –*

The Public Works Operations Fund is now home to three departments: Public Works Administration, Engineering, and Operations. With the addition of a new Public Works Director, a new department was created to track Administration costs. This is shown in the budget as Department 730 within this fund. The Engineering Division shows a decrease in Materials and Services, which stems mainly from \$75,000 being spent in 2020-2021 for a new aerial map of the City of St. Helens. Within the Operations Department, there is a smaller budgeted amount for Personnel Services, which stems from a reduction of unfilled positions and ending temporary positions. The Materials and Services budget for Operations shows an increase which stems from the transfer of expenses from the Equipment Fund being added into the Operations Fund.

*Major Maintenance Fund –*

The Major Maintenance Fund will see a large increase that is shown in the Transfers line item. \$412,000 is coming in from the Equipment Fund and an additional \$300,000 from the Water Fund and Sewer Fund of excess revenue to be used for City development projects. Some major projects that the City anticipates in the next fiscal year is to continue park improvements, the final payment for a property located at 2625 Gable Road which will become the new home for the Recreation Division, along with continued planning for a new Public Safety Facility and finishing improvements to Campbell Park.

*Debt Service Fund –*

This is a new fund for the 2021-2022 fiscal year. The revenue shown is transfers from the Enterprise Funds along with the debt service payment shown in the Expenses.

*Public Safety Fund –*

This is a new fund for the 2021-2022 fiscal year. The City Council is considering the creation of a Public Safety Fund which will hold the funds for the design and construction of a new Public Safety Facility. This fund will ensure transparency and appropriate use of the funds collected for the purpose of public safety.

In closing, we would like to thank the Mayor, City Council, Budget Committee, and all staff for their support during this process.

Respectfully,

John Walsh, City Administrator  
Matthew Brown, Budget Officer

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## CITY OF ST. HELENS STRATEGIC PLAN 2020-2022

### About this Plan

This annual effort began in 2005 with the development and adoption of a Strategic Plan. This plan adheres to the vision of that first plan and strives to meet that same need: to determine if our City government is structured and working in the best possible manner, to meet the needs of the community and to provide Council and staff a "report card" on how we are doing in leading and serving the City. The work 15 years ago defined the mission of the City which sets our core reason for serving.

Our city is growing rapidly. We have welcomed over 2,400 new neighbors since our last strategic plan 15 years ago. Today we serve close to 14,000 residents and are poised to grow rapidly in the next decade.

This plan serves as a road map to meet today's needs and lays a strong foundation for the future in service to you, our residents. This plan will guide the work in core goal areas: effective and efficient organization, community and civic engagement, livable and safe community, economic development and long-term planning.

This approach keeps us transparent and holds us accountable to focusing resources on strategies that best serve the needs and aspirations of our community. In the coming years we will need support and partnership from all across our community to further St. Helens' continued livability, smart growth and prosperity. Please read the work plan, ask questions and share your input so that we can continue our progress together. Every six months, during City Council Work Sessions, these action plans are reviewed and updated between department managers and the City Council to ensure that everyone is staying on track. New projects may be added by the City Council at any time and the intention of this Strategic Work Plan is to create a living document that any person can find, read, and understand enough to ask any questions about what current projects the City is working on.

### Goals - Tactics - Projects

The Strategic Plan is outlined with our main objectives, then identified tactics to achieve those objectives. Under certain tactics, you will see specific projects that have been identified by City Council and have been approved to move forward with estimated date of completion. Each project also has a written "action sheet" that gives a basic overview of the project, strategic steps to completion, and any barriers that might cause the project to be delayed from the completion date. Each project's sheet is available on the links below and will be updated as changes happen with the City.

### Strategic Plan Content

- Vision, Mission, and Goals
- Goal Area 1: Effective and Efficient Organization
- Goal Area 2: Community and Civic Engagement
- Goal Area 3: Livable and Safe Community
- Goal Area 4: Economic Development
- Goal Area 5: Long-Term Planning

### Action Plans and Strategies for Completion of Projects

Every project on the Strategic Plan has been identified with a Department Manager lead role and estimated completion date. Every six months, during department reports to City Council, each lead department will report and update on their specific projects to inform the City Council if any problems persist or if the project has been completed.

## City Council Vision - Mission - Goals

### Vision

To provide quality, effective and efficient service to our citizens.

### Mission

Develop and preserve the highest possible quality of life for our residents, businesses and visitors

Provide a safe and healthy environment within a sound economic framework

Provide leadership which is open and responsive to the needs of the community and works for the benefit of all

### GOAL AREA 1 EFFECTIVE AND EFFICIENT ORGANIZATION

- ◆ Create and Maintain an Effective Organization
- ◆ Recruit and Retain Talented Staff
- ◆ Maintain a Professional and Effective City Council

### GOAL AREA 2 COMMUNITY AND CIVIC ENGAGEMENT

- ◆ Be responsive to Community Needs
- ◆ Expand Communication Efforts
- ◆ Expand Civic Participation

### GOAL AREA 3 LIVABLE AND SAFE COMMUNITY

- ◆ Create and Maintain a Safe Community
- ◆ Maintain Safe and Inviting Public Services and Facilities
- ◆ Create Access to Arts and Cultural Activities in the Community

### GOAL AREA 4 ECONOMIC DEVELOPMENT

- ◆ Develop Policies and programs to Promote Economic Development
- ◆ Develop City Owned Property for Development
- ◆ Develop an Urban Renewal Agency for Economic Development

### GOAL AREA 5 LONG TERM PLANNING

- ◆ Maintain Effective Master Plans and Facility Plans
- ◆ Maintain Reserves to Ensure Funding for Equipment Replacement
- ◆ Maintain City Municipal Code to Help Guide and Enforce City Policy

GOAL AREA 1 – EFFECTIVE & EFFICIENT ORGANIZATION		DEPT	DONE BY	CURRENT STATUS
Objective	Create and Maintain an Effective Organization			
Tactic	Review City Goals & Objectives to Prioritize City Projects			
Tactic	Maintain a Balanced and Sustainable Budget			
Tactic	Attend Opportunities in Professional Development			
Tactic	Review City Organizational Structure			
Project	Update Council Roles/Rules/Responsibilities	Admin	Nov 2020	In Process
Project	Update/Review Internal Organizational Chart	Admin	COMPLETED	COMPLETED
Project	Review all Job Descriptions for FLSA Updates	Admin	COMPLETED	COMPLETED
Project	Create On/Off Boarding Process for Internal Employees	Admin	COMPLETED	COMPLETED
Project	Create On/Off Boarding Process	Admin	COMPLETED	COMPLETED
Project	Review Rules/Roles for City Commissions and Boards	Admin	Nov 2020	In Process
Tactic	Attend Regional Meetings and Represent the Community			
Objective	Recruit and Retain Talented Staff			
Tactic	Review Wage & Benefits with Comparable Cities			
Project	Update Personnel & IT Policies	Admin	COMPLETED	COMPLETED
Objective	Maintain a Professional and Effective City Council			
Tactic	Provide Support and Guidance for Commissions			
Project	Review Job Descriptions for Commission Support	Admin	COMPLETED	COMPLETED
Tactic	Attend Professional Development Trainings			
Project	Media Training for Council and Commissions	Admin	Dec 2020	In Process

GOAL AREA 2 – COMMUNITY AND CIVIC ENGAGEMENT		DEPT	DONE BY	CURRENT STATUS
Objective	Be Responsive to Community Needs			
Objective	Expand Communication Efforts			
Tactic	Encourage & Build Collaboration with Organizations			
Project	Create a Strategic Communications Plan	Admin	June 2021	In Process
Objective	Expand Civic Participation			
Tactic	Explore Opportunities to Enhance Civic Participation			
Project	Recreation Community Meeting Nights	Rec	Dec 2021	In Process
Project	2020 Community Survey	Admin	COMPLETED	COMPLETED

GOAL AREA 3 – LIVABLE AND SAFE COMMUNITY		DEPT	DONE BY	CURRENT STATUS
Objective	Create and Maintain a Safe Community			
Tactic	Improve Safety throughout the Community			
Project	North Vernonia Sidewalk Installation	PW	July 2021	In Process
Project	5 <sup>th</sup> Street Trail Grant Project	Planning	COMPLETED	COMPLETED
Project	Safe Routes to School – Col. Blvd. from Gable-Sykes	PW	Dec 2021	In Process
Project	Develop/Improve Internal Police Operations	PD	COMPLETED	COMPLETED
Project	Decrease Crime Incidents by 5%	PD	Jun 2021	In Process
Project	Increase Traffic Safety and Reduce Traffic Accidents by 5%	PD	Jun 2021	In Process
Objective	Maintain Safe and Inviting Public Services and Facilities			
Tactic	Improve Public Services and Facilities			
Project	Build/Create a Financially Stable Rec Program	Rec	Dec 2021	In Process
Project	Campbell Park Improvement Grant Project	PW	Dec 2021	In Process
Project	Godfrey Park Improvement Project – New Installations	PW	July 2021	In Process
Project	McCormick Park Improvement Project – New Installations	PW	Dec 2021	In Process
Project	Gable Road Improvement Project – Sidewalk & Widening	PW	COMPLETED	COMPLETED
Project	Creation of a Makerspace Lab	Library	Sept 2020	In Process
Project	Columbia Center Improvements – Building Updates	Library	COMPLETED	COMPLETED
Project	Replace Steel Water Mains – Tualatin, Little, N. 11 <sup>th</sup>	PW	July 2021	In Process
Project	Water Main Replacement – N. 7 <sup>th</sup> , N. 9 <sup>th</sup> , N. 11 <sup>th</sup>	PW	COMPLETED	COMPLETED
Project	Gable/Old Portland Rd. – Hwy 30/Milton Creek Bridge	PW	Aug 2021	In Process
Project	Utility Billing & Court Building Improvement - Facade	Admin	Aug 2021	In Process
Project	CDBG Grant - Columbia Pacific Food Bank Renovation	Planning	Mar 2021	In Process

GOAL AREA 4 – ECONOMIC DEVELOPMENT		DEPT	DONE BY	CURRENT STATUS
Objective	Develop Policies and Programs to Promote Economic Development			
Tactic	Review Policies to Promote Economic Development			
Project	Update Business License Codes/Rules/Forms	Finance	COMPLETED	COMPLETED
Project	Update Website for Businesses (Current and New)	Finance	COMPLETED	COMPLETED
Project	Code Amendment – Housing / State Mandates	Planning	June 2021	In Process
Project	E-Permitting Installation	Building	COMPLETED	COMPLETED
Project	Digitized Aerial Imaging	Public Works	July 2021	In Process
Project	City Operated Utility – Fiber Connection	Admin	June 2021	In Process
Tactic	Review Process throughout Community Development			
Objective	Develop City Owned Property for Development			
Tactic	Create an Industrial Park Development Plan			
Project	Industrial Park - 1 - ACSP Partition	Community Dev.	COMPLETED	COMPLETED
Project	Industrial Park - 2 - Overall Master Plan	Community Dev.	COMPLETED	COMPLETED
Project	Industrial Park - 2 – Marketing IGA with Port	Community Dev.	COMPLETED	COMPLETED
Project	Industrial Park - 2 - Topography Study	Community Dev.	TBD	Not Started
Tactic	Create an Industrial Park Development Plan			
Project	Industrial Park - 3 - PGE Substation Planning	Community Dev.	TBD	Not Started
Project	Industrial Park - 4 - Site Preparation	Community Dev.	TBD	Not Started
Project	Industrial Park - 5 - Potential Park Creation	Community Dev.	TBD	Not Started
Tactic	Create a Central Waterfront Development Plan			
Project	Central Waterfront - 1 - Lagoon Study - Phase 1	Admin	Sept 2020	In Process
Project	Central Waterfront - 2 - Lagoon Study - Phase 2	Admin	TBD	Not Started
Project	Central Waterfront - 3 - New WWTP Feasibility Study	Community Dev.	TBD	Not Started
Project	Central Waterfront - 4 - Frogmore Trestle Planning	Community Dev.	TBD	Not Started
Tactic	Create a Riverfront District for Development Plan			
Project	Riverfront - 1 - Topography Study	Community Dev.	TBD	Not Started
Project	Riverfront - 2 - Geotech Study	Community Dev.	TBD	Not Started
Project:	Riverfront - 3 - Subdivide Parcels & Right-of-Way	Community Dev.	TBD	Not Started
Project:	Riverfront - 4 - Boardwalk Design/Construction	Community Dev.	TBD	Not Started
Project:	Riverfront - 4 - Infrastructure Design	Community Dev.	TBD	Not Started
Project:	Riverfront - 4 - Columbia View Park Expansion	Community Dev.	TBD	Not Started
Project:	Riverfront - 5 - Infrastructure Financing Plan	Community Dev.	TBD	In Process

Project:	Riverfront - 5 - Return on Investment Study	Community Dev.	TBD	Not Started
Project:	Riverfront - 5 - Marketing Materials for Developers	Community Dev.	TBD	Not Started
Project:	Riverfront - 6 - Development Solicitation RFP/RFQ	Community Dev.	TBD	Not Started
Project:	Riverfront - 7 - Infrastructure Construction	Community Dev.	TBD	Not Started
Project:	Riverfront - 8 - Development Agreements for Parcels	Community Dev.	TBD	Not Started
Tactic:	Review City-Owned Property for Development			
Project:	Identify Properties for Potential Re-Development	Admin	COMPLETED	COMPLETED
Project:	Clean up Property Lines on N. 10 <sup>th</sup> /11 <sup>th</sup> Street Bluff	Planning	June 2022	Not Started
Project:	Grey Cliffs In-Water Facility Planning	Planning	Dec 2021	In Process
<b>Objective:</b>	<b><u>Develop Urban Renewal Agency for Economic Development</u></b>			
Tactic:	Create and Maintain Urban Renewal Agency			
Project:	Update Financial Model for URA	Planning	COMPLETED	COMPLETED

GOAL AREA 5 – LONG TERM PLANNING		DEPT	DONE BY	CURRENT STATUS
Objective	Maintain Effective Master Plans and Facility Plans			
Tactic	Create and Maintain Enterprise Master Plans			
Project	Update Sewer Master Plan	Public Works	Dec 2021	In Progress
Project	Update Storm Master Plan	Public Works	Dec 2021	In Progress
Project	Update Water Master Plan	Public Works	Dec 2022	Not Started
Project	Update Parks Master Plan	Planning	Dec 2021	Not Started
Project	Police Facility Plan	Admin	Dec 2020	In Process
Objective	Maintain Reserves for Major Equipment Replacement			
Tactic	Build and Maintain IT Infrastructure for City Operations			
Project	IT Infrastructure Upgrades at all City Facilities	Finance	Jun 2021	In Process
Objective	Maintain City Municipal Code to Guide/Enforce City Policy			
Tactic	Identify Potential Changes/Updates to Municipal City Code			
Project	Flood and Accessory Structures Code Amendments	Planning	Dec 2020	In Process
Project	Floating Structure Code Amendments	Building	TBD	In Process
Project	Building Code Enforcement Process Review	Building	TBD	In Process

**Personnel Requirements Summary**

<b><u>DEPARTMENT</u></b>	<b><u>FY 12/13</u></b>	<b><u>FY 13/14</u></b>	<b><u>FY 14/15</u></b>	<b><u>FY 15/16</u></b>	<b><u>FY 16/17</u></b>	<b><u>FY 17/18</u></b>	<b><u>FY 18/19</u></b>	<b><u>FY 19/20</u></b>	<b><u>FY 20/21</u></b>	<b><u>FY 21/22</u></b>
Administration										
Admin	1.00	1.00	1.00	2.00	2.00	2.00	3.00	4.00	3.00	4.00
Recorder	4.20	4.00	4.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Court	2.00	2.00	2.00	2.00	2.00	2.15	2.00	1.60	2.00	2.00
Finance	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Utility Billing	3.00	3.00	3.00	3.00	3.00	3.00	2.50	2.40	2.00	2.00
Recreation	0.00	0.00	0.00	0.00	0.00	0.00	0.50	1.00	1.75	0.00
Building	1.00	1.00	1.00	2.00	2.50	2.50	2.00	2.00	2.40	2.50
Planning	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.40	2.50
Library	5.20	5.46	5.29	5.30	5.50	5.50	6.00	6.00	6.30	6.30
Police	20.00	19.00	19.00	19.08	19.00	20.00	21.50	23.00	23.00	23.00
Public Works										
Engineering	5.80	4.00	3.25	3.25	3.25	3.25	3.25	3.00	3.20	3.00
PW Ops	18.00	17.00	17.00	18.00	18.00	14.00	14.00	15.00	15.00	14.50
Parks & Rec						4.00	4.00	4.00	4.00	4.50
WFF	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Fleet	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00
WWTP	4.00	4.00	4.00	3.00	3.40	3.40	4.00	4.00	4.00	3.00
<b>Total FTE</b>	<b>72.20</b>	<b>68.46</b>	<b>67.54</b>	<b>68.63</b>	<b>69.65</b>	<b>70.80</b>	<b>73.75</b>	<b>78.00</b>	<b>79.05</b>	<b>75.30</b>

**FY 2021-2022 Personnel Changes:**

Administration:	0.50 FTE for PT Communications staff. 0.40 FTE for PT Main Street Coordinator
Recreation:	Combined now with Parks & Recreation under Public Works
Planning/Building:	Re-allocating 0.20 from Engineering into Building/Planning Departments.
Public Works:	Reduction of 0.20 in Engineering from re-allocation to Building/Planning Departments Reduction in Public Works Operations (unfilled positions) Parks combines with Recreation. Removal of unfilled position in Parks (1.0 FTE) Fleet moved into PW Operations

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**SUMMARY OF FUND REVENUES**

FUND	Local Taxes	Intergovernmental Revenue & Grants	Charges for Services	Fines	Licenses, Permits, Fees	Miscellaneous	Transfers & Reimbursements	Beginning Fund Balance	Total Revenues
<b>Total General Fund</b>	<b>2,200,000</b>	<b>685,000</b>	<b>5,137,000</b>	<b>210,000</b>	<b>845,000</b>	<b>350,000</b>	<b>-</b>	<b>2,500,000</b>	<b>11,927,000</b>
<u>Special Revenue Funds</u>									
Community Development	80,000	-	-	-	-	1,645,000	-	944,000	2,669,000
Community Enhancement	-	41,000	500	-	-	35,500	-	26,200	103,200
Streets	-	1,375,000	20,000	-	-	14,000	-	761,000	2,170,000
<b>Total Special Revenue Funds</b>	<b>80,000</b>	<b>1,416,000</b>	<b>20,500</b>	<b>-</b>	<b>-</b>	<b>1,694,500</b>	<b>-</b>	<b>1,731,200</b>	<b>4,942,200</b>
<u>SDC Funds</u>									
Streets SDC	-	-	100,000	-	-	-	-	868,000	968,000
Water SDC	-	-	200,000	-	-	-	-	1,155,000	1,355,000
Sewer SDC	-	-	225,000	-	-	-	-	1,684,000	1,909,000
Storm SDC	-	-	40,000	-	-	-	-	250,000	290,000
Parks SDC	-	-	100,000	-	-	-	-	378,000	478,000
<u>Enterprise Funds</u>									
Water	-	-	3,747,000	-	-	15,000	-	4,451,000	8,213,000
Sewer	-	-	3,976,000	-	-	15,000	-	3,904,000	7,895,000
Storm	-	-	1,075,000	-	-	5,000	-	1,976,000	3,056,000
<b>Total Enterprise Funds</b>	<b>-</b>	<b>-</b>	<b>9,463,000</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>14,666,000</b>	<b>24,164,000</b>
<u>Internal Service Funds</u>									
Equipment Fund	-	-	-	-	-	-	-	412,000	412,000
IT Services Fund	-	-	518,000	-	-	-	-	57,000	575,000
PW Operations Fund	-	15,000	2,891,000	-	50,000	-	-	439,000	3,395,000
Facility Maintenance Fund	-	-	100,000	-	-	-	1,012,000	273,000	1,385,000
Debt Service Fund	-	-	-	-	-	-	1,160,000	-	1,160,000
Public Safety Fund	-	-	50,000	-	-	-	-	-	50,000
<b>Total Internal Service Funds</b>	<b>-</b>	<b>15,000</b>	<b>3,559,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>2,172,000</b>	<b>1,181,000</b>	<b>6,977,000</b>
<b>TOTAL - ALL FUNDS</b>	<b>2,280,000</b>	<b>2,116,000</b>	<b>18,179,500</b>	<b>210,000</b>	<b>895,000</b>	<b>2,079,500</b>	<b>2,172,000</b>	<b>20,078,200</b>	<b>48,010,200</b>

**NOTE:**

No current fund is increasing or declining by more than 10%.

**SUMMARY OF FUND EXPENDITURES**

FUND	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL APPROP.	UNAPPROP. BALANCE	TOTAL EXPENDITURES
<b>Total General Fund</b>	7,463,000	2,100,000	-	-	-	1,364,000	10,927,000	1,000,000	11,927,000
<b>Special Revenue Funds</b>									
Community Development	-	1,949,000	-	230,000	-	490,000	2,669,000	-	2,669,000
Community Enhancement	-	103,200	-	-	-	-	103,200	-	103,200
Streets	476,000	656,000	450,000	-	60,000	528,750	2,170,000	-	2,170,000
<b>Total Special Revenue Funds</b>	<b>476,000</b>	<b>2,708,200</b>	<b>450,000</b>	<b>230,000</b>	<b>60,000</b>	<b>1,018,750</b>	<b>4,942,200</b>	-	<b>4,942,200</b>
<b>SDC Funds</b>									
Streets SDC	-	410,000	558,000	-	-	-	968,000	-	968,000
Water SDC	-	615,000	740,000	-	-	-	1,355,000	-	1,355,000
Sewer SDC	-	915,000	994,000	-	-	-	1,909,000	-	1,909,000
Storm SDC	-	105,000	185,000	-	-	-	290,000	-	290,000
Parks SDC	-	110,000	368,000	-	-	-	478,000	-	478,000
<b>Enterprise Funds</b>									
Water	918,000	2,030,000	250,000	-	800,000	3,465,000	7,463,000	750,000	8,213,000
Sewer	914,000	2,074,000	200,000	-	900,000	3,057,000	7,145,000	750,000	7,895,000
Storm	505,000	881,000	150,000	-	-	1,170,000	2,706,000	350,000	3,056,000
<b>Total Enterprise Funds</b>	<b>2,337,000</b>	<b>7,140,000</b>	<b>3,445,000</b>	-	<b>1,700,000</b>	<b>7,692,000</b>	<b>22,314,000</b>	<b>1,850,000</b>	<b>24,164,000</b>
<b>Internal Service Funds</b>									
Equipment	-	-	-	-	412,000	-	412,000	-	412,000
IT Services	149,000	340,000	-	-	-	86,000	575,000	-	575,000
Public Works Operations	2,811,000	584,000	-	-	-	-	3,395,000	-	3,395,000
Maintenance Fund	-	-	1,053,000	-	-	332,000	1,385,000	-	1,385,000
Debt Service Fund	-	-	-	1,160,000	-	-	1,160,000	-	1,160,000
Public Safety Fund	-	50,000	-	-	-	-	50,000	-	50,000
<b>Total Internal Service Funds</b>	<b>2,960,000</b>	<b>974,000</b>	<b>1,053,000</b>	<b>1,160,000</b>	<b>412,000</b>	<b>418,000</b>	<b>6,977,000</b>	-	<b>6,977,000</b>
<b>TOTAL - ALL FUNDS</b>	<b>13,236,000</b>	<b>12,922,200</b>	<b>4,948,000</b>	<b>1,390,000</b>	<b>2,172,000</b>	<b>10,492,750</b>	<b>45,160,200</b>	<b>2,850,000</b>	<b>48,010,200</b>

**NOTE:**

No current fund is increasing or declining by more than 10%.

**GENERAL FUND RESOURCES SUMMARY**

Resource Allocation Summary	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
	Actual	Actual	Adopted	Proposed	Approved	Adopted
Local Taxes	1,846,810	1,883,996	2,000,000	2,200,000	2,200,000	-
Intergovernmental	609,984	502,379	640,000	685,000	685,000	-
Grants	19,558	15,400	-	-	-	-
Charges for Services	3,543,438	4,253,398	4,715,000	5,137,000	5,137,000	-
Licenses, Permits, Fees	843,131	741,204	542,000	845,000	845,000	-
Fines	415,328	217,844	217,000	210,000	210,000	-
Miscellaneous Revenue	453,504	605,312	367,000	350,000	350,000	-
Transfers	242,341	-	-	-	-	-
Fund Balance Available	2,181,542	2,052,466	2,200,000	2,500,000	2,500,000	-
<b>TOTAL RESOURCES</b>	<b>10,155,636</b>	<b>10,271,998</b>	<b>10,681,000</b>	<b>11,927,000</b>	<b>11,927,000</b>	<b>-</b>

RESOURCES	ACCOUNT	2018-19 Adopted	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>LOCAL TAXES</b>							
Property Tax Revenue	100-000-31001	1,793,319	1,810,752	1,970,000	2,155,000	2,155,000	-
Previously Levied Tax	100-000-31002	53,491	73,244	30,000	45,000	45,000	-
<b>TOTAL LOCAL TAXES</b>		<b>1,846,810</b>	<b>1,883,996</b>	<b>2,000,000</b>	<b>2,200,000</b>	<b>2,200,000</b>	<b>-</b>
<b>INTERGOVERNMENTAL</b>							
Cigarette Tax	100-000-32003	10,179	14,778	15,000	10,000	10,000	-
Alcohol Bev. Tax	100-000-32004	212,273	195,889	240,000	255,000	255,000	-
Revenue Sharing	100-000-32005	136,181	151,926	140,000	135,000	135,000	-
Cannabis Tax	100-000-32006	148,643	139,786	100,000	140,000	140,000	-
Intergovern-Revenue	100-000-32007	102,709	-	145,000	145,000	145,000	-
<b>TOTAL INTERGOVERNMENTAL</b>		<b>609,984</b>	<b>502,379</b>	<b>640,000</b>	<b>685,000</b>	<b>685,000</b>	<b>-</b>
<b>GRANTS</b>							
Grant - General	100-000-33005	-	15,400	-	-	-	-
Grant - Police	100-000-33006	2,858	-	-	-	-	-
Grant - Recreation	100-000-33007	500	-	-	-	-	-
Grant - Parks	100-000-33007	16,200	-	-	-	-	-
<b>TOTAL GRANTS</b>		<b>19,558</b>	<b>15,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHARGES FOR SERVICES</b>							
Dockside Services	100-000-34001	8,100	7,870	15,000	-	-	-
Rents	100-000-34002	250	-	-	-	-	-
In Lieu of Franchise Fees	100-000-34003	843,316	969,026	970,000	1,050,000	1,050,000	-
GF Support Services	100-000-34004	1,862,000	2,050,000	2,646,000	3,007,000	3,007,000	-
Franchise Taxes	100-000-34006	765,167	1,047,749	875,000	950,000	950,000	-
Lien Searches	100-000-34025	9,308	10,712	9,000	10,000	10,000	-
Recreation Revenue	100-000-34031	55,298	110,925	35,000	120,000	120,000	-
Recreation Utility Fee	100-000-34032	-	57,116	165,000	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>3,543,438</b>	<b>4,253,398</b>	<b>4,715,000</b>	<b>5,137,000</b>	<b>5,137,000</b>	<b>-</b>

GENERAL FUND RESOURCES SUMMARY

RESOURCES	ACCOUNT	2018-19 Adopted	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>LICENSES, PERMITS, FEES</b>							
Columbia City Permits	100-000-35001	7,001	13,721	7,000	7,000	7,000	-
Business License	100-000-35002	138,868	123,183	120,000	100,000	100,000	-
Building Permits	100-000-35003	276,333	223,790	160,000	240,000	240,000	-
Building Admin Fees	100-000-35004	19,064	27,954	20,000	30,000	30,000	-
Plumbing Permits	100-000-35005	35,939	77,629	40,000	80,000	80,000	-
Mechanical Permits	100-000-35006	19,385	17,578	20,000	30,000	30,000	-
Plan Review Fees	100-000-35009	312,029	193,554	130,000	200,000	200,000	-
Non-Res. Library Card	100-000-35010	7,574	6,230	5,000	1,000	1,000	-
SDC Admin Fees	100-000-35011	-	-	-	120,000	120,000	-
Planning Fees	100-000-35015	4,983	45,448	25,000	25,000	25,000	-
Police Training Fee	100-000-35016	11,813	10,077	10,000	10,000	10,000	-
Park Rental Fees	100-000-35018	10,143	2,039	5,000	2,000	2,000	-
<b>TOTAL LICENSES, PERMITS, FEES</b>		<b>843,131</b>	<b>741,204</b>	<b>542,000</b>	<b>845,000</b>	<b>845,000</b>	-
<b>FINES</b>							
Fines - Library	100-000-36001	7,822	4,836	7,000	-	-	-
Fines - Court	100-000-36002	407,507	213,008	210,000	210,000	210,000	-
<b>TOTAL FINES</b>		<b>415,328</b>	<b>217,844</b>	<b>217,000</b>	<b>210,000</b>	<b>210,000</b>	-
<b>MISCELLANEOUS</b>							
Interest Earnings	100-000-37001	383,767	327,164	330,000	280,000	280,000	-
Miscellaneous - Parks	100-000-37002	1,879	3,724	5,000	3,000	3,000	-
Miscellaneous - Police	100-000-37003	10,967	135,503	5,000	30,000	30,000	-
Miscellaneous - General	100-000-37004	18,178	100,757	5,000	20,000	20,000	-
Insurance Proceeds	100-000-37005	23,421	19,962	15,000	10,000	10,000	-
Donation- Parks	100-000-37007	5,070	5,006	-	-	-	-
Reimb - Courts	100-000-37009	10,223	13,195	7,000	7,000	7,000	-
<b>TOTAL MISCELLANEOUS</b>		<b>453,504</b>	<b>605,312</b>	<b>367,000</b>	<b>350,000</b>	<b>350,000</b>	-
<b>TRANSFERS</b>	100-000-38001	<b>242,341</b>	-	-	-	-	-
<b>FUND BALANCE AVAILABLE</b>	100-000-39001	<b>2,181,542</b>	<b>2,052,466</b>	<b>2,200,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	-
<b>TOTAL RESOURCES</b>		<b>10,155,636</b>	<b>10,271,998</b>	<b>10,681,000</b>	<b>11,927,000</b>	<b>11,927,000</b>	-

**GENERAL FUND SUMMARY**

RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>TOTAL GENERAL FUND REVENUE</b>	<b>7,731,753</b>	<b>8,219,533</b>	<b>8,481,000</b>	<b>9,427,000</b>	<b>9,427,000</b>	-
<b>TRANSFERS</b>	<b>242,341</b>	-	-	-	-	-
<b>FUND BALANCE AVAILABLE</b>	<b>2,181,542</b>	<b>2,052,466</b>	<b>2,200,000</b>	<b>2,500,000</b>	<b>2,500,000</b>	-
<b>TOTAL RESOURCES</b>	<b>10,155,636</b>	<b>10,271,998</b>	<b>10,681,000</b>	<b>11,927,000</b>	<b>11,927,000</b>	-

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>PERSONNEL SERVICES</b>						
Dept 701 Administration	379,451	370,811	467,000	594,000	594,000	-
Dept 702 City Recorder	233,447	248,462	256,000	290,000	290,000	-
Dept 703 Council	56,209	57,456	60,000	60,000	60,000	-
Dept 704 Court	190,008	154,631	195,000	206,000	206,000	-
Dept 705 Police	2,645,485	3,107,449	3,354,000	3,752,000	3,752,000	-
Dept 706 Library	508,191	545,722	575,000	606,000	606,000	-
Dept 707 Finance	588,999	536,827	585,000	637,000	637,000	-
Dept 708 Parks	187,557	209,397	296,000	366,000	366,000	-
Dept 709 Recreation	86,771	181,185	206,000	160,000	160,000	-
Dept 710 Planning	221,267	260,388	289,000	348,000	348,000	-
Dept 711 Building	234,106	260,602	277,000	444,000	444,000	-
Dept 715 General Services	66,222	-	-	-	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>5,397,712</b>	<b>5,932,930</b>	<b>6,560,000</b>	<b>7,463,000</b>	<b>7,463,000</b>	-
<b>MATERIALS &amp; SERVICES</b>						
Dept 701 Administration	54,868	56,415	56,000	67,000	67,000	-
Dept 702 City Recorder	48,870	49,647	61,000	69,000	69,000	-
Dept 703 Council	52,371	48,646	44,000	95,000	95,000	-
Dept 704 Court	288,291	213,462	230,000	205,000	205,000	-
Dept 705 Police	441,620	565,108	465,000	550,000	550,000	-
Dept 706 Library	159,277	187,840	280,000	284,000	284,000	-
Dept 707 Finance	236,901	232,308	260,000	248,000	248,000	-
Dept 708 Parks	125,982	125,311	161,000	93,000	93,000	-
Dept 709 Recreation	51,143	63,140	61,000	70,000	70,000	-
Dept 710 Planning	51,580	33,403	85,000	102,000	102,000	-
Dept 711 Building	128,050	36,665	61,000	70,000	70,000	-
Dept 715 General Services	368,220	334,367	248,000	247,000	247,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>2,007,172</b>	<b>1,946,313</b>	<b>2,012,000</b>	<b>2,100,000</b>	<b>2,100,000</b>	-
<b>TRANSFERS</b>						
Dept 715 Transfers	712,051	77,648	240,000	-	-	-
<b>CONTINGENCY</b>						
Dept 715 Contingency	-	-	869,000	1,364,000	1,364,000	-
<b>UNAPPROPRIATED FUND BALANCE</b>						
Dept 715 Unappropriated	-	-	1,000,000	1,000,000	1,000,000	-
<b>TOTAL EXPENDITURES</b>	<b>8,116,935</b>	<b>7,956,890</b>	<b>10,681,000</b>	<b>11,927,000</b>	<b>11,927,000</b>	-

**ADMINISTRATION DEPARTMENT**

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

<b>PERFORMANCE MEASUREMENTS</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
Press Releases	32	40	38	33	81	57
Twitter, Facebook, Instagram Contacts	507	611	608	1,374	1,479	1,685
Business Licenses Issued	1,012	1,055	1,057	1,080	1,246	1,085

<b>ADMINISTRATION DEPARTMENT</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2021-22</b>
<b>EXPENDITURES</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>PERSONNEL SERVICES</b>						
100-701-50001 Regular Wages	241,121	233,703	294,000	362,000	362,000	-
100-701-50004 Overtime	3,471	4,689	10,000	10,000	10,000	-
100-701-51005 Health Insurance	57,011	43,622	45,500	69,000	69,000	-
100-701-51006 VEBA	1,560	2,215	3,000	7,000	7,000	-
100-701-51007 PERS	56,151	66,482	86,000	113,000	113,000	-
100-701-51008 Taxes	17,531	17,771	24,000	30,000	30,000	-
100-701-51009 Workers Comp	576	392	1,000	1,000	1,000	-
100-701-51011 Longevity Pay	860	1,200	1,000	-	-	-
100-701-51012 Certification & Incentive	675	350	1,500	1,000	1,000	-
100-701-51014 Disability Life Ins	496	388	1,000	1,000	1,000	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>379,451</b>	<b>370,811</b>	<b>467,000</b>	<b>594,000</b>	<b>594,000</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>						
100-701-52001 Operating Supplies	1,594	11,582	2,000	2,000	2,000	-
100-701-52018 Professional Development	7,273	6,822	6,000	5,000	5,000	-
100-701-52019 Professional Services	25,452	14,813	10,000	20,000	20,000	-
100-701-52027 IT Fund Charges	8,000	11,000	25,000	25,000	25,000	-
100-701-52040 Communications	12,549	12,198	13,000	15,000	15,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>54,868</b>	<b>56,415</b>	<b>56,000</b>	<b>67,000</b>	<b>67,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>434,319</b>	<b>427,227</b>	<b>523,000</b>	<b>661,000</b>	<b>661,000</b>	<b>-</b>

**CITY RECORDER DEPARTMENT**

The City Recorder department provides administrative and technical support to the Mayor, City Council members, City Administrator, board and commission members 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.

PERFORMANCE MEASUREMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Public Records Requests Processed	173	173	170	192	180	186
Council Minutes Transcribed	51	54	52	59	67	64
Contracts Processed	55	46	55	50	64	51

CITY RECORDER DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>PERSONNEL SERVICES</b>						
100-702-50001 Regular Wages	136,378	140,099	144,500	167,000	167,000	-
100-702-51005 Health Insurance	39,056	40,055	41,000	46,000	46,000	-
100-702-51006 VEBA	960	1,680	2,000	4,000	4,000	-
100-702-51007 PERS	43,803	51,186	52,500	59,000	59,000	-
100-702-51008 Taxes	10,378	10,785	11,500	13,000	13,000	-
100-702-51009 Workers Comp	341	376	500	500	500	-
100-702-51011 Longevity Pay	1,750	3,600	2,500	-	-	-
100-702-51012 Certification & Incentive	440	373	1,000	-	-	-
100-702-51014 Disability Life Ins	340	309	500	500	500	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>233,447</b>	<b>248,462</b>	<b>256,000</b>	<b>290,000</b>	<b>290,000</b>	-
<b>MATERIALS &amp; SERVICES</b>						
100-702-52001 Operating Supplies	1,420	2,674	3,500	4,000	4,000	-
100-702-52011 Public Information	8,999	20,593	7,000	7,000	7,000	-
100-702-52018 Professional Development	6,287	3,831	6,000	6,000	6,000	-
100-702-52019 Professional Services	12,712	8,988	15,000	23,000	23,000	-
100-702-52026 Equipment Fund Charges	600	500	500	-	-	-
100-702-52027 IT Fund Charges	16,000	11,000	25,000	25,000	25,000	-
100-702-52028 Projects & Programs	2,852	2,062	4,000	4,000	4,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>48,870</b>	<b>49,647</b>	<b>61,000</b>	<b>69,000</b>	<b>69,000</b>	-
<b>TOTAL EXPENDITURES</b>	<b>282,316</b>	<b>298,109</b>	<b>317,000</b>	<b>359,000</b>	<b>359,000</b>	-

**CITY COUNCIL DEPARTMENT**

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 City Mayor at the beginning of each new term.

PERFORMANCE MEASUREMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Set City Goals and Objectives	No	Yes	Yes	Yes	Yes	Yes
Average Length of Council Work Sessions	99 Min	120 Min	150 Min	166 Min	157 min	171 min
Number of Public Forums and Hearings	8	9	9	17	22	14

CITY COUNCIL DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>PERSONNEL SERVICES</b>						
100-703-50001 Regular Wages	52,129	53,352	55,000	55,000	55,000	-
100-703-51008 Taxes	3,987	4,081	4,500	4,500	4,500	-
100-703-51009 Workers Comp	93	22	500	500	500	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>56,209</b>	<b>57,456</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	-
<b>MATERIALS &amp; SERVICES</b>						
100-703-52001 Operating Supplies	2,742	4,517	-	1,000	1,000	-
100-703-52018 Professional Development	23,457	6,272	10,000	9,000	9,000	-
100-703-52019 Professional Services	-	-	-	50,000	50,000	-
100-703-52027 IT Fund Charges	16,000	11,000	24,000	25,000	25,000	-
100-703-52041 Community Support Funds	10,172	26,858	10,000	10,000	10,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>52,371</b>	<b>48,646</b>	<b>44,000</b>	<b>95,000</b>	<b>95,000</b>	-
<b>TOTAL EXPENDITURES</b>	<b>108,580</b>	<b>106,102</b>	<b>104,000</b>	<b>155,000</b>	<b>155,000</b>	-

**MUNICIPAL COURT DEPARTMENT**

The Court Department is managed by the Finance Department and City Administration. Court violations and trials are held at City Hall generally on Mondays and Tuesdays. The Court Department contracts out for the services of City Judge and City Prosecutor, which is paid out of the Professional Services line item below. The City Municipal Court disposes of roughly 1,000+ cases per year from non-traffic misdemeanors to traffic violations and ordinance violations.

PERFORMANCE MEASUREMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Total Offenses Processed	x	x	x	x	1,350	1,324

COURT DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>PERSONNEL SERVICES</b>						
100-704-50001 Regular Wages	97,872	78,115	108,000	113,000	113,000	-
100-704-50004 Overtime	13,993	10,416	-	-	-	-
100-704-51005 Health Insurance	40,147	31,460	42,000	46,000	46,000	-
100-704-51006 VEBA	1,432	1,623	2,500	2,000	2,000	-
100-704-51007 PERS	24,572	25,153	31,000	35,000	35,000	-
100-704-51008 Taxes	8,579	6,769	8,500	9,000	9,000	-
100-704-51009 Workers Comp	1,991	262	500	500	500	-
100-704-51011 Longevity Pay	810	600	1,000	-	-	-
100-704-51012 Certification & Incentive	310	-	1,000	-	-	-
100-704-51014 Disability Life Ins	301	232	500	500	500	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>190,008</b>	<b>154,631</b>	<b>195,000</b>	<b>206,000</b>	<b>206,000</b>	-
<b>MATERIALS &amp; SERVICES</b>						
100-704-52001 Operating Supplies	11,229	6,971	4,500	2,000	2,000	-
100-704-52018 Professional Development	1,112	395	-	2,000	2,000	-
100-704-52019 Professional Services	254,950	194,559	200,000	175,000	175,000	-
100-704-52027 IT Fund Charges	21,000	11,000	25,000	25,000	25,000	-
100-704-52042 Court Appointed Attorneys	-	537	500	1,000	1,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>288,291</b>	<b>213,462</b>	<b>230,000</b>	<b>205,000</b>	<b>205,000</b>	-
<b>TOTAL EXPENDITURES</b>	<b>478,299</b>	<b>368,093</b>	<b>425,000</b>	<b>411,000</b>	<b>411,000</b>	-

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## POLICE DEPARTMENT

The St. Helens Police Department strives to continue as a full-service agency providing police services to the community 24/7. These services are comprised of:

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

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

**School Resource Officer Program** - The Police Department enjoys a strong relationship with the St. Helens School District. Through a long-standing agreement with the District, the Police Department provides the services of a School Resource Officer.

**Reserve Officer Program** - The Department has been actively engaged in a Reserve Police Officer program. These unpaid, volunteer members of the community serve the Department in a variety of functions that relieve some of the pressures of our currently strained patrol staff.

PERFORMANCE MEASUREMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Number of Sworn Officers	16	16	16	17	17	19
City Population	13,095	13,158	13,158	13,240	13,410	13,711
Sworn Officers Per Thousand	1.22	1.21	1.21	1.28	1.26	1.38
Annual Dispatch Activity	16,643	15,534	16,000	17,000	18,207	16,491
Annual Activity per Officer	1,040	971	1,000	1,000	1,071	867
Annual Case Numbers	1,574	1,501	1,430	1,125	914	988
Annual Case Numbers per Officer	98	93	100	82	53	52
Traffic Stops	1,809	2,048	2,200	2,500	2,924	2,362
Traffic Citations	578	584	600	600	860	589
Percent of Citations to Stops	32%	29%	25%	27%	29%	24%
Number of Code Enforcement Officers	0.3	1	1	1	1	1

<b>POLICE DEPARTMENT EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>PERSONNEL SERVICES</b>						
100-705-50001 Regular Wages	1,343,602	1,469,590	1,585,000	2,075,000	2,075,000	-
100-705-50002 Part Time Wages	16,088	15,697	-	-	-	-
100-705-50004 Overtime	130,040	174,774	150,000	150,000	150,000	-
100-705-51005 Health Insurance	390,598	446,467	474,000	498,000	498,000	-
100-705-51006 VEBA	19,564	23,593	31,500	36,000	36,000	-
100-705-51007 PERS	420,153	600,906	658,000	755,000	755,000	-
100-705-51008 Taxes	123,942	141,213	151,000	170,000	170,000	-
100-705-51009 Workers Comp	48,962	37,551	51,500	58,000	58,000	-
100-705-51010 Holiday Pay	23,235	18,309	-	-	-	-
100-705-51011 Longevity Pay	1,755	600	-	-	-	-
100-705-51012 Certification & Incentive	124,196	175,396	248,000	6,000	6,000	-
100-705-51014 Disability Life Ins	3,349	3,353	5,000	4,000	4,000	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>2,645,485</b>	<b>3,107,449</b>	<b>3,354,000</b>	<b>3,752,000</b>	<b>3,752,000</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>						
100-705-52001 Operating Supplies	93,886	133,349	78,000	87,000	87,000	-
100-705-52002 Personnel Uniforms Equipment	15,087	25,949	20,000	27,000	27,000	-
100-705-52003 Utilities	10,291	11,489	10,000	10,000	10,000	-
100-705-52004 Office Supplies	6,979	3,364	5,000	5,000	5,000	-
100-705-52006 Computer Maintenance	14,241	20,968	25,000	40,000	40,000	-
100-705-52010 Telephone	15,861	16,121	16,000	16,000	16,000	-
100-705-52018 Professional Development	13,884	12,112	17,000	21,000	21,000	-
100-705-52019 Professional Services	54,953	54,475	30,000	50,000	50,000	-
100-705-52022 Fuel/Oil	28,412	32,625	30,000	35,000	35,000	-
100-705-52023 Facility Maintenance	20,924	24,283	10,000	20,000	20,000	-
100-705-52026 Equipment Fund Charges	104,365	174,000	130,000	-	-	-
100-705-52027 IT Fund Charges	51,000	50,000	74,000	74,000	74,000	-
100-705-52028 Projects & Programs	10,387	4,478	9,000	12,000	12,000	-
100-705-52044 K9 Expense	1,351	1,894	3,000	3,000	3,000	-
100-705-52086 Tactical	-	-	8,000	20,000	20,000	-
100-705-52097 Enterprise Fleet Management	-	-	-	130,000	130,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>441,620</b>	<b>565,108</b>	<b>465,000</b>	<b>550,000</b>	<b>550,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>3,087,105</b>	<b>3,672,557</b>	<b>3,819,000</b>	<b>4,302,000</b>	<b>4,302,000</b>	<b>-</b>

**LIBRARY DEPARTMENT**

The St. Helens Public Library is a vibrant institution that provides an array of services within the Library, through its growing number of online services and through outreach in the community. Library services are comprised of Electronic access to information such as downloadable audio and e-books, downloadable music, research databases, and digitized historical newspapers. Additional Library services include computers for public use, wireless internet access, story times for young children, summer reading programs, hands-on science, technology, engineering and mathematic programs for youth, and Cultural passes.

<b>PERFORMANCE MEASUREMENTS</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
Grant Dollars Awarded	60.1k	1.8k	9.5k	2.2k	25k	4k
Total Library Users	51,556	56,926	45,661	65,575	67,477	42,982
Outreach/Program Attendance	8,729	4,694	4,811	3,690	9,964	6,689
Circulation (Checkouts/Renewals)	112,395	92,093	87,499	76,000	71,521	45,064
Downloads - eBooks, Music	7,912	11,215	13,123	15,300	18,618	22,510
Volunteer Hours	511	857	678	525	596	427

<b>LIBRARY DEPARTMENT</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2021-22</b>
<b>EXPENDITURES</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>PERSONNEL SERVICES</b>						
100-706-50001 Regular Wages	254,586	261,715	274,500	376,000	376,000	-
100-706-50002 Part Time Wages	72,125	78,456	75,000	-	-	-
100-706-50004 Overtime	90	-	2,000	2,000	2,000	-
100-706-51005 Health Insurance	74,190	74,914	80,500	74,000	74,000	-
100-706-51006 VEBA	3,720	4,680	5,500	8,000	8,000	-
100-706-51007 PERS	76,026	96,413	103,500	114,000	114,000	-
100-706-51008 Taxes	24,657	25,947	28,500	30,000	30,000	-
100-706-51009 Workers Comp	560	382	1,000	1,000	1,000	-
100-706-51011 Longevity Pay	1,260	2,050	1,500	-	-	-
100-706-51012 Certification & Incentive	300	550	2,000	-	-	-
100-706-51014 Disability Life Ins	677	616	1,000	1,000	1,000	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>508,191</b>	<b>545,722</b>	<b>575,000</b>	<b>606,000</b>	<b>606,000</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>						
100-706-52001 Operating Supplies	100	111	-	-	-	-
100-706-52003 Utilities	15,108	13,359	15,000	15,000	15,000	-
100-706-52004 Office Supplies	7,079	3,961	6,000	6,000	6,000	-
100-706-52005 Small Equipment	2,252	5,631	3,000	3,000	3,000	-
100-706-52006 Computer Maintenance	6,666	17,450	12,000	12,000	12,000	-
100-706-52018 Professional Development	5,056	3,029	3,000	3,000	3,000	-
100-706-52019 Professional Services	2,762	3,518	4,000	4,000	4,000	-
100-706-52023 Facility Maintenance	31,518	38,094	36,000	40,000	40,000	-
100-706-52024 Miscellaneous	494	265	500	500	500	-
100-706-52027 IT Fund Charges	31,000	30,000	127,500	127,500	127,500	-
100-706-52028 Projects & Programs	7,313	7,562	7,000	7,000	7,000	-
100-706-52031 Periodicals	2,921	1,347	1,500	1,500	1,500	-
100-706-52032 Digital Resources	9,715	24,795	12,000	12,000	12,000	-
100-706-52033 Printed Materials	27,366	29,368	32,000	32,000	32,000	-
100-706-52034 Visual Materials	5,379	4,771	6,500	6,500	6,500	-
100-706-52035 Audio Materials	4,547	4,579	5,000	5,000	5,000	-
100-706-52036 Makerspace	-	-	4,000	4,000	4,000	-
100-706-52037 Library of Things	-	-	5,000	5,000	5,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>159,277</b>	<b>187,840</b>	<b>280,000</b>	<b>284,000</b>	<b>284,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>667,468</b>	<b>733,562</b>	<b>855,000</b>	<b>890,000</b>	<b>890,000</b>	<b>-</b>

**FINANCE DEPARTMENT**

The Finance Department provides professional financial services and information to the City Council, City Administrator and City departments in order to promote fiscal stability and integrity. In addition to providing financial services related to accounting and payroll, Finance prepares the annual budget, works with the City's auditors to prepare the annual audit and Annual Financial Report, performs utility billing and fee analysis, and manages the City's investments and debts.

<b>PERFORMANCE MEASUREMENTS</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
Unqualified Audit Report	Yes	Yes	Yes	Yes	Yes	Yes
GFOA Budget Certification	No	Yes	Yes	Yes	Yes	Yes
Physical Checks Printed	3,348	3,274	3,203	3,022	3,089	3,018

<b>FINANCE DEPARTMENT EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>PERSONNEL SERVICES</b>						
100-707-50001 Regular Employee Wages	347,003	313,420	345,000	383,000	383,000	-
100-707-50004 Overtime	2,424	1,612	-	-	-	-
100-707-51005 Health Insurance	114,682	98,180	95,500	93,000	93,000	-
100-707-51006 VEBA	4,369	5,227	6,000	7,000	7,000	-
100-707-51007 PERS	89,325	88,080	103,500	120,000	120,000	-
100-707-51008 Taxes	26,605	23,983	27,000	31,000	31,000	-
100-707-51009 Workers Comp	889	556	1,000	1,000	1,000	-
100-707-51011 Longevity Pay	1,440	3,000	3,000	-	-	-
100-707-51012 Certification Incentive	1,351	1,966	2,500	1,000	1,000	-
100-707-51014 Disability Life Ins	910	803	1,500	1,000	1,000	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>588,999</b>	<b>536,827</b>	<b>585,000</b>	<b>637,000</b>	<b>637,000</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>						
100-707-52001 Operating Supplies	9,011	8,420	2,000	3,000	3,000	-
100-707-52008 Printing	487	17,802	1,000	3,000	3,000	-
100-707-52009 Postage	10,320	5,800	5,000	5,000	5,000	-
100-707-52018 Professional Development	9,294	4,980	3,000	3,000	3,000	-
100-707-52019 Professional Services	100,333	72,302	110,000	90,000	90,000	-
100-707-52020 Bank Service Fees	76,456	107,005	90,000	95,000	95,000	-
100-707-52027 IT Fund Charges	31,000	16,000	49,000	49,000	49,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>236,901</b>	<b>232,308</b>	<b>260,000</b>	<b>248,000</b>	<b>248,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>825,899</b>	<b>769,135</b>	<b>845,000</b>	<b>885,000</b>	<b>885,000</b>	<b>-</b>

**PARKS DEPARTMENT**

The Parks Department provides safe and well-maintained equipment and facilities within the community. The department provides summer and recreational opportunities. Staff improves public facilities, regularly inspects all park facilities and equipment to ensure everything is clean and safe for users.

<b>PARKS DEPARTMENT EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>PERSONNEL SERVICES</b>						
100-708-50001 Regular Employee Wages	102,564	114,070	160,000	209,000	209,000	-
100-708-50004 Overtime	2,956	2,684	2,500			-
100-708-51005 Health Insurance	33,607	33,579	60,000	62,000	62,000	-
100-708-51006 VEBA	1,401	3,801	3,500	4,000	4,000	-
100-708-51007 PERS	30,641	38,927	49,000	66,000	66,000	-
100-708-51008 Taxes	8,090	9,037	12,500	17,000	17,000	-
100-708-51009 Workers Comp	6,843	4,872	5,000	7,000	7,000	-
100-708-51011 Longevity Pay	947	2,055	1,000	-	-	-
100-708-51012 Certification Incentive	221	112	1,500	-	-	-
100-708-51014 Disability Life Ins	287	259	1,000	1,000	1,000	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>187,557</b>	<b>209,397</b>	<b>296,000</b>	<b>366,000</b>	<b>366,000</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>						
100-708-52001 Operating Supplies	41,616	46,309	62,000	40,000	40,000	-
100-708-52003 Utilities	16,263	12,272	18,000	12,000	12,000	-
100-708-52010 Telephone	-	100	-	1,000	1,000	-
100-708-52018 Professional Development	2,333	1,899	2,000	2,000	2,000	-
100-708-52019 Professional Services	26,013	17,298	32,000	30,000	30,000	-
100-708-52022 Fuel/Oil	10,280	7,434	8,000	7,000	7,000	-
100-708-52023 Facility Maintenance	3,475	-	1,000	1,000	1,000	-
100-708-52026 Equipment Fund Charges	26,000	20,522	16,000	-	-	-
100-708-52027 IT Fund Charges	-	7,000	-	-	-	-
100-708-52046 Dock Services	-	4,322	5,000	-	-	-
100-708-52047 Marine Board	-	8,155	17,000	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>125,982</b>	<b>125,311</b>	<b>161,000</b>	<b>93,000</b>	<b>93,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>313,539</b>	<b>334,708</b>	<b>457,000</b>	<b>459,000</b>	<b>459,000</b>	<b>-</b>

**RECREATION DEPARTMENT**

The Recreation Department is a new department created for FY 2018 that encompasses a purpose of creating a sustainable recreation department within the City of St. Helens and alongside a partnership with the St. Helens School District will provide activities throughout the year while coordinating and working with outside programs in the community to build a successful Recreation program.

<b>RECREATION DEPARTMENT EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>PERSONNEL SERVICES</b>						
100-709-50001 Regular Employee Wages	59,660	122,593	119,500	91,000	91,000	-
100-709-50004 Overtime	178.82	476.88	-	-	-	-
100-709-51005 Health Insurance	12,650	22,344	38,000	30,000	30,000	-
100-709-51006 VEBA	239	720	1,000	1,500	1,500	-
100-709-51007 PERS	8,827	24,420	34,500	28,000	28,000	-
100-709-51008 Taxes	4,584	9,374	9,500	8,000	8,000	-
100-709-51009 Workers Comp	148	582	1,000	500	500	-
100-709-51011 Longevity Pay	180	540	1,000	-	-	-
100-709-51012 Certification Incentive	219	-	1,000	500	500	-
100-709-51014 Disability Life Ins	84	135	500	500	500	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>86,771</b>	<b>181,185</b>	<b>206,000</b>	<b>160,000</b>	<b>160,000</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>						
100-709-52001 Operating Supplies	19,566	18,786	7,000	7,000	7,000	-
100-709-52003 Utilities	4,124	5,406	5,000	5,000	5,000	-
100-709-52008 Printing	7,208	2,045	5,000	5,000	5,000	-
100-709-52010 Telephone	1,057	-	1,000	1,000	1,000	-
100-709-52018 Professional Development	4,074	1,235	1,500	1,500	1,500	-
100-709-52019 Professional Services	13,864	11,990	3,000	10,000	10,000	-
100-709-52020 Bank Service Fees	118	1,995	3,000	5,000	5,000	-
100-709-52023 Facility Maintenance	1,133	6,683	3,000	3,000	3,000	-
100-709-52026 Equipment Fund Charges	-	4,000	7,500	-	-	-
100-709-52027 IT Fund Charges	-	11,000	25,000	25,000	25,000	-
100-709-52097 Enterprise Fleet Management	-	-	-	7,500	7,500	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>51,143</b>	<b>63,140</b>	<b>61,000</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>137,915</b>	<b>244,325</b>	<b>267,000</b>	<b>230,000</b>	<b>230,000</b>	<b>-</b>

**PLANNING DEPARTMENT**

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

PERFORMANCE MEASUREMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
City Land Use Permits	76	88	96	107	113	98
Annexations (Consents)	0	1	0	1	3	3
Right-of-way Vacations	2	0	2	1	1	2
County Referrals	0	0	9	6	2	1

PLANNING DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>PERSONNEL SERVICES</b>						
100-710-50001 Regular Employee Wages	147,695	166,913	184,000	220,000	220,000	-
100-710-51005 Health Insurance	15,969	23,081	23,000	32,000	32,000	-
100-710-51006 VEBA	2,160	2,895	3,500	4,000	4,000	-
100-710-51007 PERS	42,525	51,819	60,000	73,000	73,000	-
100-710-51008 Taxes	11,321	12,881	14,500	17,500	17,500	-
100-710-51009 Workers Comp	357	249	500	500	500	-
100-710-51011 Longevity Pay	600	1,410	1,000	-	-	-
100-710-51012 Certification Incentive	300	793	1,500	500	500	-
100-710-51014 Disability Life Ins	340	348	1,000	500	500	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>221,267</b>	<b>260,388</b>	<b>289,000</b>	<b>348,000</b>	<b>348,000</b>	-
<b>MATERIALS &amp; SERVICES</b>						
100-710-52001 Operating Supplies	3,176	2,537	4,500	5,000	5,000	-
100-710-52011 Public Information	5,142	7,840	8,000	10,000	10,000	-
100-710-52018 Professional Development	2,803	2,972	5,000	5,000	5,000	-
100-710-52019 Professional Services	6,418	1,844	8,000	10,000	10,000	-
100-710-52026 Equipment Fund Charges	6,000	5,500	6,000	6,000	6,000	-
100-710-52027 IT Fund Charges	11,000	11,000	13,000	13,000	13,000	-
100-710-52028 Projects & Programs	-	-	25,000	25,000	25,000	-
100-710-52029 CCET	15,000	-	-	-	-	-
100-710-52030 CLG Expenses	-	-	13,000	12,000	12,000	-
100-710-52087 Commission Stipend	2,040	1,710	2,500	3,000	3,000	-
100-710-52097 Enterprise Fleet Management	-	-	-	13,000	13,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>51,580</b>	<b>33,403</b>	<b>85,000</b>	<b>102,000</b>	<b>102,000</b>	-
<b>TOTAL EXPENDITURES</b>	<b>272,847</b>	<b>293,791</b>	<b>374,000</b>	<b>450,000</b>	<b>450,000</b>	-

**BUILDING DEPARTMENT**

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

PERFORMANCE MEASUREMENTS	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Res. SF Dwellings Permits Issued	34	22	13	8	20	42
Commercial Permits Issued	115	142	128	166	171	284
Total Permits Issued	328	406	410	381	418	591

BUILDING DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>PERSONNEL SERVICES</b>						
100-711-50001 Regular Employee Wages	133,401	152,541	159,500	254,000	254,000	-
100-711-50004 Overtime	6,435	1,922	3,000	-	-	-
100-711-51005 Health Insurance	42,191	47,734	48,000	87,000	87,000	-
100-711-51006 VEBA	1,560	1,655	2,500	3,000	3,000	-
100-711-51007 PERS	35,393	41,098	46,500	77,000	77,000	-
100-711-51008 Taxes	10,545	11,687	12,500	20,000	20,000	-
100-711-51009 Workers Comp	3,641	3,017	1,500	2,000	2,000	-
100-711-51011 Longevity Pay	600	600	1,000	-	-	-
100-711-51012 Certification Incentive	-	-	1,500	-	-	-
100-711-51014 Disability Life Ins	340	348	1,000	1,000	1,000	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>234,106</b>	<b>260,602</b>	<b>277,000</b>	<b>444,000</b>	<b>444,000</b>	-
<b>MATERIALS &amp; SERVICES</b>						
100-711-52001 Operating Supplies	1,868	3,880	2,500	8,500	8,500	-
100-711-52010 Telephone	1,022	-	2,000	2,000	2,000	-
100-711-52015 Intergovernmental Services	86,138	9,059	15,000	10,000	10,000	-
100-711-52018 Professional Development	3,052	2,831	4,000	5,000	5,000	-
100-711-52019 Professional Services	13,970	4,650	18,000	15,000	15,000	-
100-711-52020 Bank Service Fees	-	-	-	10,000	10,000	-
100-711-52026 Equipment Fund Charges	6,000	5,245	6,000	-	-	-
100-711-52027 IT Fund Charges	16,000	11,000	13,500	13,500	13,500	-
100-711-52097 Enterprise Fleet Management	-	-	-	6,000	6,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>128,050</b>	<b>36,665</b>	<b>61,000</b>	<b>70,000</b>	<b>70,000</b>	-
<b>TOTAL EXPENDITURES</b>	<b>362,156</b>	<b>297,267</b>	<b>338,000</b>	<b>514,000</b>	<b>514,000</b>	-

**GENERAL SERVICES DEPARTMENT**

The General Services Department encompasses mostly shared expenses of the General Fund that can consist of utilities, telephone services, general office supplies, insurance, and facility maintenance. Also included in this department are any General Fund Expenses having to do with Capital Outlay, Transfers, Contingency, and Unappropriated Fund Balance.

<b>GENERAL SERVICES EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>PERSONNEL SERVICES</b>						
100-715-51006 VEBA	66,222	-	-	-	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>66,222</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>						
100-715-52001 Operating Supplies	412	5,798	-	-	-	-
100-715-52003 Utilities	14,018	13,926	15,000	15,000	15,000	-
100-715-52004 Office Supplies	12,428	11,091	13,000	10,000	10,000	-
100-715-52005 Small Equipment	8,706	9,383	4,000	-	-	-
100-715-52009 Postage	-	-	-	5,000	5,000	-
100-715-52016 Insurance - General	77,139	91,870	110,000	100,000	100,000	-
100-715-52018 Professional Development	128	-	-	-	-	-
100-715-52019 Professional Services	4,568	36,110	-	-	-	-
100-715-52021 Equipment Maintenance	6,774	5,962	5,000	-	-	-
100-715-52022 Fuel/Oil	506	3,279	1,000	2,000	2,000	-
100-715-52023 Facility Maintenance	90,716	114,293	85,000	115,000	115,000	-
100-715-52024 Miscellaneous	5,728	-	-	-	-	-
100-715-52049 Litigation Settlement	44,697	17,529	15,000	-	-	-
100-715-52085 City Property Taxes	2,400	127	-	-	-	-
100-715-52093 Police Incentive Program	100,000	25,000	-	-	-	-
100-715-52097 Enterprise Fleet Management	-	-	-	12,000	12,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>368,220</b>	<b>334,367</b>	<b>248,000</b>	<b>247,000</b>	<b>247,000</b>	<b>-</b>
<b>TRANSFERS</b>						
100-715-54001 Transfers	712,051	77,648	240,000	-	-	-
<b>CONTINGENCY</b>						
100-715-58001 Contingency	-	-	869,000	1,364,000	1,364,000	-
<b>UNAPPROPRIATED FUND BALANCE</b>						
100-715-59001 Unapp Fund Balance	-	-	1,000,000	1,000,000	1,000,000	-
<b>TOTAL EXPENDITURES</b>	<b>1,146,493</b>	<b>412,015</b>	<b>2,357,000</b>	<b>2,611,000</b>	<b>2,611,000</b>	<b>-</b>

## SPECIAL REVENUE FUNDS



The City of St. Helens operates three special revenue funds. Special Revenue Funds are designated when there is a service or activity that receives a dedicated funding for specific activities. For example, the City receives a Transient Tax (Motel/Hotel Tax) and these funds are dedicated directly to local tourism efforts. The following Special Revenue Funds are operated by the City:

### Community Development

This fund is separated into 5 separate departments, each having their own dedicated revenues and expenses. The following departments are designated in this fund:

- Economic Planning: This department is used for multiple economic development efforts which include currently Urban Renewal, grant awards for economic development and Community Development Building grant expenses
- Industrial Business Park: This department is dedicated for expenses pertaining to the City's new industrial park located on the old Boise property mill site.
- Riverfront: This department is dedicated to efforts on the waterfront development located near City Hall.
- Forestry: This department is dedicated to forestry management and logging operations managed by the City.
- Tourism: This department is dedicated to the management of tourism that include events such as Halloweentown.

### Community Enhancement

This fund is used for specific-use donations, grants and revenue for specific departments and program that the City operates.

### Street Fund

This fund supports the City's street utility. The fund provides for the maintenance and repair of more than 50 miles of paved and unpaved streets, sidewalks and gutters as well as the maintenance of the City's traffic control and safety devices (street signage and striping). The Street Fund receives revenue primarily from the state motor fuel taxes. Additional significant revenue comes from State Grants, which is used for capital outlay projects (Street Improvements) around the City.

## COMMUNITY DEVELOPMENT FUND



COMMUNITY DEVELOPMENT FUND RESOURCES SUMMARY	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>TAXES</b>						
202-725-32002 Motel Hotel Tax	116,629	111,193	100,000	80,000	80,000	-
<b>MISC REVENUE</b>						
202-000-37004 Miscellaneous - General	7,953	44,479	-	-	-	-
202-000-37026 Property Taxes	110,397	107,362	110,000	110,000	110,000	-
202-722-37027 Industrial Business Park	300,000	78,407	720,000	465,000	465,000	-
202-724-37030 Timber	871,992	-	-	650,000	650,000	-
202-725-37050 Tourism	251,902	163,198	180,000	420,000	420,000	-
<b>TOTAL MISC REVENUE</b>	<b>1,542,244</b>	<b>393,446</b>	<b>1,010,000</b>	<b>1,645,000</b>	<b>1,645,000</b>	-
<b>GRANTS</b>						
202-000-33005 Grants	659,467	166,717	110,000	-	-	-
202-725-33005 Grants	-	36,397	-	-	-	-
<b>TOTAL GRANTS</b>	<b>659,467</b>	<b>203,114</b>	<b>110,000</b>	-	-	-
<b>TRANSFERS</b>						
202-725-38001 Transfers	240,000	-	-	-	-	-
<b>FUND BALANCE AVAILABLE</b>						
202-000-39001 Fund Balance Available	253,966	776,307	405,000	944,000	944,000	-
202-725-39001 Fund Balance Available	255,134	3,078	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>509,100</b>	<b>779,385</b>	<b>405,000</b>	<b>944,000</b>	<b>944,000</b>	-
<b>TOTAL RESOURCES</b>	<b>3,067,440</b>	<b>1,487,138</b>	<b>1,625,000</b>	<b>2,669,000</b>	<b>2,669,000</b>	-

## COMMUNITY DEVELOPMENT FUND

COMMUNITY DEVELOPMENT FUND		2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
EXPENDITURES SUMMARY		Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>MATERIALS &amp; SERVICES</b>							
Dept 721	M&S - Economic Planning	424,431	400,239	308,000	373,000	373,000	-
Dept 722	M&S - Business Park	169,595	487,185	198,000	401,000	401,000	-
Dept 723	M&S - Riverfront	83,550	126,117	81,000	300,000	300,000	-
Dept 724	M&S - Timber	125,142	71,745	65,000	75,000	75,000	-
Dept 725	M&S - Tourism	435,586	367,695	280,000	500,000	500,000	-
Dept 726	M&S - Central Waterfront	-	-	-	300,000	300,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>1,238,304</b>	<b>1,452,980</b>	<b>932,000</b>	<b>1,949,000</b>	<b>1,949,000</b>	-
<b>DEBT SERVICE</b>							
Dept 722	Boise Note	150,000	170,000	150,000	230,000	230,000	-
Dept 723	Veneer Note	124,749	124,749	126,000	-	-	-
<b>TOTAL DEBT SERVICE</b>		<b>274,749</b>	<b>294,749</b>	<b>276,000</b>	<b>230,000</b>	<b>230,000</b>	-
<b>TRANSFER</b>							
202-000-57001	Transfers	350,000	-	-	-	-	-
202-725-57001	Transfers	240,000	-	-	-	-	-
<b>TOTAL TRANSFERS</b>		<b>590,000</b>	-	-	-	-	-
<b>CONTINGENCY</b>							
202-000-58001	Contingency	-	-	192,000	490,000	490,000	-
<b>TOTAL EXPENDITURES</b>		<b>2,103,053</b>	<b>1,747,730</b>	<b>1,400,000</b>	<b>2,669,000</b>	<b>2,669,000</b>	-

## COMMUNITY DEVELOPMENT FUND

DEPT 721 - ECONOMIC PLANNING EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>MATERIALS &amp; SERVICES</b>						
202-721-52004 Office Supplies	-	110	75,000	-	-	-
202-721-52019 Professional Services	263,803	169,155	75,000	300,000	300,000	-
202-721-52025 GFSS Charge	-	33,557	40,000	64,000	64,000	-
202-721-52050 Community Wide Assessment	154,969	85,473	-	-	-	-
202-721-52051 Urban Renewal	2,734	2,638	8,000	-	-	-
202-721-52053 Property Taxes	-	-	-	9,000	9,000	-
202-721-52096 CDBG Grant Expenses	2,924	109,305	110,000	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>424,431</b>	<b>400,239</b>	<b>308,000</b>	<b>373,000</b>	<b>373,000</b>	<b>-</b>
<b>TOTAL - ECONOMIC PLANNING</b>	<b>424,431</b>	<b>400,239</b>	<b>308,000</b>	<b>373,000</b>	<b>373,000</b>	<b>-</b>

DEPT 722 - BUSINESS PARK EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>MATERIALS &amp; SERVICES</b>						
202-722-52003 Utilities	899	1,106	1,000	-	-	-
202-722-52016 Insurance - General	-	-	-	-	-	-
202-722-52019 Professional Services	35,770	357,280	75,000	300,000	300,000	-
202-722-52023 Facility Maintenance	4,822	1,412	2,000	-	-	-
202-722-52053 Property Taxes	118,748	117,749	110,000	101,000	101,000	-
202-722-52054 Offshore Lease	9,357	9,638	10,000	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>169,595</b>	<b>487,185</b>	<b>198,000</b>	<b>401,000</b>	<b>401,000</b>	<b>-</b>
<b>DEBT SERVICE</b>						
202-722-55001 Principal	150,000	170,000	150,000	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>150,000</b>	<b>170,000</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - BUSINESS PARK</b>	<b>319,595</b>	<b>657,185</b>	<b>348,000</b>	<b>401,000</b>	<b>401,000</b>	<b>-</b>

DEPT 723 - RIVERFRONT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>MATERIALS &amp; SERVICES</b>						
202-723-52019 Professional Services	78,270	125,210	80,000	300,000	300,000	-
202-723-52023 Facility Maintenance	5,280	907	1,000	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>83,550</b>	<b>126,117</b>	<b>81,000</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>
<b>DEBT SERVICE</b>						
202-723-55001 Principal	92,731	96,768	102,000	-	-	-
202-723-55002 Interest	32,018	27,982	24,000	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>124,749</b>	<b>124,749</b>	<b>126,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL - RIVERFRONT</b>	<b>208,300</b>	<b>250,866</b>	<b>207,000</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>

## COMMUNITY DEVELOPMENT FUND

DEPT 724 - FORESTRY	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
EXPENDITURES	Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>MATERIALS &amp; SERVICES</b>						
202-724-52001 Operating Supplies	1,514	1,756	5,000	5,000	5,000	-
202-724-52019 Professional Services	123,628	69,989	60,000	70,000	70,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>125,142</b>	<b>71,745</b>	<b>65,000</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>
<b>TOTAL - FORESTRY</b>	<b>125,142</b>	<b>71,745</b>	<b>65,000</b>	<b>75,000</b>	<b>75,000</b>	<b>-</b>

DEPT 725 - TOURISM	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
EXPENDITURES	Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>MATERIALS &amp; SERVICES</b>						
202-725-52003 Utilities	3,374	1,548	5,000	10,000	10,000	-
202-725-52019 Professional Services	147,126	108,001	135,000	120,000	120,000	-
202-725-52028 Projects & Programs	285,086	258,146	140,000	370,000	370,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>435,586</b>	<b>367,695</b>	<b>280,000</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>
<b>TRANSFERS</b>						
202-725-54001 Transfers	240,000	-	-	-	-	-
<b>TOTAL - TOURISM</b>	<b>675,586</b>	<b>367,695</b>	<b>280,000</b>	<b>500,000</b>	<b>500,000</b>	<b>-</b>

DEPT 726 - CENTRAL WATERFRONT	2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
EXPENDITURES	Actual	Actual	Adopted	Proposed	Approved	Adopted
<b>MATERIALS &amp; SERVICES</b>						
202-726-52019 Professional Services	-	-	-	300,000	300,000	-
<b>TOTAL - CENTRAL WATERFRONT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>

## COMMUNITY ENHANCEMENT FUND



RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>CHARGES FOR SERVICES</b>						
203-718-34028 Youth Council Sales	26	-	500	-	-	-
203-706-34023 Room Rental Fee	1,331	728	1,500	500	500	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>1,357</b>	<b>728</b>	<b>2,000</b>	<b>500</b>	<b>500</b>	-
<b>INTERGOVERNMENTAL REVENUE</b>						
203-701-33005 Grants	-	-	-	-	-	-
203-705-33005 Grants	71,454	44,460	-	-	-	-
203-706-33005 Grants	1,873	2,000	-	2,000	2,000	-
203-706-33012 Grants - LSTA Union Catalog	16,261	1,955	-	-	-	-
203-706-33013 Grants - LSTA Refresh Youth	2,491	-	-	-	-	-
203-706-33014 Grants - STEM	20,000	-	-	-	-	-
203-708-33005 Grants	-	500	-	-	-	-
203-709-33005 Grants	-	-	-	25,000	25,000	-
203-711-35020 Building Technology Fee	-	-	-	4,000	4,000	-
203-717-33005 Grants	8,764	6,680	20,000	10,000	10,000	-
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>120,843</b>	<b>55,595</b>	<b>20,000</b>	<b>41,000</b>	<b>41,000</b>	-
<b>MISC REVENUE</b>						
203-000-37004 Miscellaneous - General	-	12,000	10,000	12,000	12,000	-
203-705-37004 Miscellaneous - General	5,144	-	-	20,000	20,000	-
203-706-37014 Miscellaneous - General	5,185	8,830	2,000	2,000	2,000	-
203-706-37017 Donations - Ukulele Club	909	553	1,000	1,000	1,000	-
203-716-37018 Donations - ACC	3,650	320	1,000	500	500	-
203-719-37014 Miscellaneous - General	-	750	-	-	-	-
<b>TOTAL MISC REVENUE</b>	<b>14,888</b>	<b>22,452</b>	<b>14,000</b>	<b>35,500</b>	<b>35,500</b>	-
<b>FUND BALANCE AVAILABLE</b>						
203-000-27500 General	-	(16,443)	-	13,700	13,700	-
203-705-27507 Police	32,599	32,599	19,000	-	-	-
203-706-27506 Library	7,710	7,710	2,500	-	-	-
203-708-27500 Parks	14,294	-	-	-	-	-
203-709-27500 Recreation	-	-	9,000	500	500	-
203-711-27500 Building	-	-	-	3,000	3,000	-
203-716-27503 ACC	14,294	14,294	9,000	9,000	9,000	-
203-718-27500 Youth	-	-	500	-	-	-
<b>TOTAL FUND BALANCE AVAILABLE</b>	<b>68,897</b>	<b>38,160</b>	<b>40,000</b>	<b>26,200</b>	<b>26,200</b>	-
<b>TOTAL RESOURCES</b>	<b>205,985</b>	<b>116,935</b>	<b>76,000</b>	<b>103,200</b>	<b>103,200</b>	-

**COMMUNITY ENHANCEMENT FUND**

		2018-19	2019-20	2020-21	2021-22	2021-22	2021-22
<b>EXPENDITURES</b>		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>MATERIALS &amp; SERVICES</b>							
Dept 701 - Admin	Materials & Services Total	-	-	-	25,700	25,700	-
Dept 705 - Police	Materials & Services Total	73,891	44,920	19,000	20,000	20,000	-
Dept 706 - Library	Materials & Services Total	36,051	20,730	7,200	5,500	5,500	-
Dept 708 - Parks	Materials & Services Total	-	95	-	-	-	-
Dept 709 - Rec	Materials & Services Total	-	-	-	25,500	25,500	-
Dept 711 - Building	Materials & Services Total	-	-	-	7,000	7,000	-
Dept 716 - ACC	Materials & Services Total	2,884	149	10,000	9,500	9,500	-
Dept 717 - Housing	Materials & Services Total	7,280	6,680	20,000	10,000	10,000	-
Dept 718 - Youth	Materials & Services Total	826	-	1,000	-	-	-
Dept 719 - Wellness	Materials & Services Total	-	-	1,000	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>120,932</b>	<b>72,573</b>	<b>58,200</b>	<b>103,200</b>	<b>103,200</b>	<b>-</b>
<b>TRANSFERS</b>							
203-000-54001	Transfers	32,599	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>153,531</b>	<b>72,573</b>	<b>58,200</b>	<b>103,200</b>	<b>103,200</b>	<b>-</b>

## COMMUNITY ENHANCEMENT FUND

ADMINISTRATION DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
203-705-52028 Projects & Programs	-	-	-	25,700	25,700	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,700</b>	<b>25,700</b>	<b>-</b>

POLICE DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
203-705-52028 Projects & Programs	73,891	44,920	19,000	20,000	20,000	-
<b>TOTAL EXPENDITURES</b>	<b>73,891</b>	<b>44,920</b>	<b>19,000</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>

LIBRARY DEPARTMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
203-706-52028 Projects & Programs	64	1,615	7,200	3,500	3,500	-
203-706-52077 Ready to Read	1,873	-	-	2,000	2,000	-
203-706-52078 Donation Expense	3,916	7,603	-	-	-	-
203-706-52079 CCC Library Expense	2,851	-	-	-	-	-
203-706-52090 LSTA Union Grant Exp	18,216	-	-	-	-	-
203-706-52091 LSTA Refresh Grant Exp	2,491	-	-	-	-	-
203-706-52092 Ukulele Exp	779	542	-	-	-	-
203-706-52094 STEM Grant Personnel Exp	(1,585)	1,609	-	-	-	-
203-706-52095 STEM Grant Materials Exp	7,446	9,360	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>36,051</b>	<b>20,730</b>	<b>7,200</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>36,051</b>	<b>20,730</b>	<b>7,200</b>	<b>5,500</b>	<b>5,500</b>	<b>-</b>

PARKS EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
203-708-52028 Projects & Programs	-	95	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>95</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

RECREATION EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
MATERIALS & SERVICES						
203-708-52028 Projects & Programs	-	-	-	25,500	25,500	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,500</b>	<b>25,500</b>	<b>-</b>

**COMMUNITY ENHANCEMENT FUND**

<b>BUILDING EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>MATERIALS &amp; SERVICES</b>						
203-711-52028 Projects & Programs	-	-	-	7,000	7,000	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>

<b>ARTS &amp; CULTURAL COMMISSION EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>MATERIALS &amp; SERVICES</b>						
203-716-52028 Projects & Programs	2,884	149	10,000	9,500	9,500	-
<b>TOTAL EXPENDITURES</b>	<b>2,884</b>	<b>149</b>	<b>10,000</b>	<b>9,500</b>	<b>9,500</b>	<b>-</b>

<b>TRANSITIONAL HOUSING EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>MATERIALS &amp; SERVICES</b>						
203-717-52028 Projects & Programs	7,280	6,680	20,000	10,000	10,000	-
<b>TOTAL EXPENDITURES</b>	<b>7,280</b>	<b>6,680</b>	<b>20,000</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>

<b>YOUTH COUNCIL EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>MATERIALS &amp; SERVICES</b>						
203-718-52028 Projects & Programs	826	-	1,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>826</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>WELLNESS COMMITTEE EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>MATERIALS &amp; SERVICES</b>						
203-719-52028 Projects & Programs	-	-	1,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

**STREET FUND**



<b>STREET FUND RESOURCES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>INTERGOVERNMENTAL</b>						
205-000-33008 Motor Vehicle Tax	964,287	943,472	1,050,000	925,000	925,000	-
205-000-33009 Grants - STP Funds	-	261,240	450,000	450,000	450,000	-
<b>TOTAL INTERGOVERNMENTAL</b>	<b>964,287</b>	<b>1,204,712</b>	<b>1,500,000</b>	<b>1,375,000</b>	<b>1,375,000</b>	-
<b>CHARGES FOR SERVICES</b>						
205-000-34033 Street Sidewalk Development	17,680	25,903	20,000	20,000	20,000	-
<b>MISCELLANEOUS</b>						
205-000-37001 Interest	7,000	7,750	5,000	5,000	5,000	-
205-000-37004 Miscellaneous	61,815	2,155	1,000	-	-	-
205-000-37029 Rental House Revenue	6,975	-	9,000	9,000	9,000	-
<b>TOTAL MISCELLANEOUS</b>	<b>75,790</b>	<b>9,905</b>	<b>15,000</b>	<b>14,000</b>	<b>14,000</b>	-
<b>TRANSFERS</b>						
205-000-38001 Transfers	-	117,600	-	-	-	-
<b>FUND BALANCE AVAILABLE</b>						
205-000-39001 Fund Balance Available	833,587	736,822	725,000	761,000	761,000	-
<b>TOTAL RESOURCES</b>	<b>1,891,345</b>	<b>2,094,941</b>	<b>2,260,000</b>	<b>2,170,000</b>	<b>2,170,000</b>	-

## STREET FUND

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>PERSONNEL SERVICES</b>						
205-000-50006 PW Support Service Charge	-	269,500	-	279,000	279,000	-
205-000-51016 PW Support Service Charge	404,000	192,000	558,000	202,250	202,250	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>404,000</b>	<b>461,500</b>	<b>558,000</b>	<b>476,000</b>	<b>476,000</b>	-
<b>MATERIALS &amp; SERVICES</b>						
205-000-52001 Operating Supplies	57,247	32,727	70,000	70,000	70,000	-
205-000-52003 Utilities	45,149	47,651	46,000	50,000	50,000	-
205-000-52019 Professional Services	43,485	18,304	30,000	25,000	25,000	-
205-000-52025 GFSS Fund Charges	197,000	255,000	313,000	353,000	353,000	-
205-000-52026 Equipment Fund Charges	97,000	125,000	125,000	125,000	125,000	-
205-000-52027 IT Fund Charges	-	7,000	13,500	13,500	13,500	-
205-000-52060 Waterway Lease	1,618	1,664	2,500	2,500	2,500	-
205-000-52063 PW Operation Fund Charges	94,000	58,000	33,000	17,000	17,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>535,499</b>	<b>545,345</b>	<b>633,000</b>	<b>656,000</b>	<b>656,000</b>	-
<b>CAPITALY OUTLAY</b>						
205-000-053001 Capital Outlay	146,063	304,243	585,000	450,000	450,000	-
<b>DEBT SERVICE</b>						
205-000-055001 Principle	61,991	-	45,500	-	-	-
205-000-055002 Interest	-	-	14,500	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>61,991</b>	-	<b>60,000</b>	-	-	-
<b>TRANSFERS</b>						
205-000-054001 Transfers	-	8,416	-	60,000	60,000	-
<b>CONTINGENCY</b>						
205-000-058001 Contingency	-	-	424,000	528,000	528,000	-
<b>TOTAL EXPENDITURES</b>	<b>1,147,553</b>	<b>1,319,504</b>	<b>2,260,000</b>	<b>2,170,000</b>	<b>2,170,000</b>	-

## SDC FUNDS



The City of St. Helens holds several System Development Charge Funds. These funds are most commonly referred to as SDC Funds, which are fees assessed to 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 of storm, sanitary sewer, water, parks and recreation. The City can use these funds for certain identified projects in each system's Master Plan.

The City operates the following SDC Funds:

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

For the City of St. Helens, the City will always appropriate all available funds to ensure funding is available for projects or opportunities that come up throughout the year pending on development projects, grants, and other outside funding sources.

Current, the City is working on updating Water, Sewer, and Storm master plans. Once these plans are completed, the City anticipates reviewing SDC Rates for future development based on future projects identified in those master plans.

**Streets SDC Fund**

<b>STREETS SDC FUND RESOURCES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>CHARGES FOR SERVICES</b>						
301-000-34008 SDC Charges	214,957	371,699	50,000	100,000	100,000	-
<b>FUND BALANCE AVAILABLE</b>						
301-000-39001 Fund Balance Available	1,040,041	1,254,998	1,500,000	868,000	868,000	-
<b>TOTAL RESOURCES</b>	<b>1,254,998</b>	<b>1,626,697</b>	<b>1,550,000</b>	<b>968,000</b>	<b>968,000</b>	<b>-</b>

<b>EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>MATERIALS &amp; SERVICES</b>						
301-000-52019 Professional Services	-	620	750,000	400,000	400,000	-
301-000-32025 GFSS	-	-	-	10,000	10,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>-</b>	<b>620</b>	<b>750,000</b>	<b>410,000</b>	<b>410,000</b>	<b>-</b>
<b>CAPITALY OUTLAY</b>						
301-000-53001 Capital Outlay	-	57,392	800,000	558,000	558,000	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>58,012</b>	<b>1,550,000</b>	<b>968,000</b>	<b>968,000</b>	<b>-</b>

**Water SDC Fund**

<b>WATER SDC FUND RESOURCES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>CHARGES FOR SERVICES</b>						
302-000-34008 SDC Charges	73,809	277,045	75,000	200,000	200,000	-
<b>FUND BALANCE AVAILABLE</b>						
302-000-39001 Fund Balance Available	638,513	708,138	840,000	1,155,000	1,155,000	-
<b>TOTAL RESOURCES</b>	<b>712,322</b>	<b>985,183</b>	<b>915,000</b>	<b>1,355,000</b>	<b>1,355,000</b>	<b>-</b>

<b>EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>MATERIALS &amp; SERVICES</b>						
302-000-52019 Professional Services	-	-	400,000	600,000	600,000	-
302-000-52025 GFSS	1,013	-	-	15,000	15,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,013</b>	<b>-</b>	<b>400,000</b>	<b>615,000</b>	<b>615,000</b>	<b>-</b>
<b>CAPITALY OUTLAY</b>						
302-000-53001 Capital Outlay	3,172	-	515,000	740,000	740,000	-
<b>TOTAL EXPENDITURES</b>	<b>4,185</b>	<b>-</b>	<b>915,000</b>	<b>1,355,000</b>	<b>1,355,000</b>	<b>-</b>

**Sewer SDC Fund**

SEWER SDC FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>CHARGES FOR SERVICES</b>						
303-000-34008 SDC Charges	104,089	249,986	100,000	225,000	225,000	-
<b>FUND BALANCE AVAILABLE</b>						
303-000-39001 Fund Balance Available	1,202,372	1,305,676	1,470,000	1,684,000	1,684,000	-
<b>TOTAL RESOURCES</b>	<b>1,306,461</b>	<b>1,555,662</b>	<b>1,570,000</b>	<b>1,909,000</b>	<b>1,909,000</b>	<b>-</b>

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>MATERIALS &amp; SERVICES</b>						
303-000-52019 Professional Services	-	1,127	785,000	900,000	900,000	-
303-000-52025 GFSS	784	-	-	15,000	15,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>784</b>	<b>1,127</b>	<b>785,000</b>	<b>915,000</b>	<b>915,000</b>	<b>-</b>
<b>CAPITALY OUTLAY</b>						
303-000-53001 Capital Outlay	-	-	785,000	994,000	994,000	-
<b>TOTAL EXPENDITURES</b>	<b>784</b>	<b>1,127</b>	<b>1,570,000</b>	<b>1,909,000</b>	<b>1,909,000</b>	<b>-</b>

**Storm SDC Fund**

STORM SDC FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>CHARGES FOR SERVICES</b>						
304-000-34008 SDC Charges	53,054	107,900	30,000	40,000	40,000	-
<b>FUND BALANCE AVAILABLE</b>						
304-000-39001 Fund Balance Available	198,681	251,611	330,000	250,000	250,000	-
<b>TOTAL RESOURCES</b>	<b>251,735</b>	<b>359,511</b>	<b>360,000</b>	<b>290,000</b>	<b>290,000</b>	<b>-</b>

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>MATERIALS &amp; SERVICES</b>						
304-000-52019 Professional Services	-	4,115	180,000	100,000	100,000	-
304-000-52025 GFSS	124	-	-	5,000	5,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>124</b>	<b>4,115</b>	<b>180,000</b>	<b>105,000</b>	<b>105,000</b>	<b>-</b>
<b>CAPITALY OUTLAY</b>						
304-000-53001 Capital Outlay	-	-	180,000	185,000	185,000	-
<b>TOTAL EXPENDITURES</b>	<b>124</b>	<b>4,115</b>	<b>360,000</b>	<b>290,000</b>	<b>290,000</b>	<b>-</b>

**Parks SDC Fund**

PARKS SDC FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 EST. YE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>CHARGES FOR SERVICES</b>							
305-000-34008 SDC Charges	52,248	369,112	50,000	175,000	100,000	100,000	-
<b>FUND BALANCE AVAILABLE</b>							
305-000-39001 Fund Balance Available	203,241	218,173	480,000	573,000	378,000	378,000	-
<b>TOTAL RESOURCES</b>	<b>255,489</b>	<b>587,285</b>	<b>530,000</b>	<b>748,000</b>	<b>478,000</b>	<b>478,000</b>	<b>-</b>

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 EST. YE	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>MATERIALS &amp; SERVICES</b>							
305-000-52019 Professional Services	19,077	13,968	50,000	-	100,000	100,000	-
305-000-52025 GFSS	420	-	-	20,000	10,000	10,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>19,497</b>	<b>13,968</b>	<b>50,000</b>	<b>20,000</b>	<b>110,000</b>	<b>110,000</b>	<b>-</b>
<b>CAPITALY OUTLAY</b>							
305-000-53001 Capital Outlay	17,819	-	480,000	350,000	368,000	368,000	-
<b>TOTAL EXPENDITURES</b>	<b>37,316</b>	<b>13,968</b>	<b>530,000</b>	<b>370,000</b>	<b>478,000</b>	<b>478,000</b>	<b>-</b>



## ENTERPRISE FUNDS



Enterprise Funds are designated for services or activities that are given to the community on a charge basis and their customers are part of the public and not internal in any way. Laws and regulations require that the activity's 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, enterprise funds should be managed to 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 quality water to domestic and commercial/industrial water users. The Water Fund's purpose is to operate and maintain the existing Water Filtration Facility, the existing wells and all other facilities including preventative maintenance for all equipment. The Water Fund is separated into two main departments; Water Operations and Water Filtration. These departments are kept separate to track expenses specifically for each department.
- Sewer Fund**      The Sewer Fund supports the City's wastewater utilities 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 charges on utility bills and other sewer revenue is provided through service fees and sewer connections. 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 2017/18. In previous budgets the Storm Fund 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 the storm water within the community.

**WATER FUND**

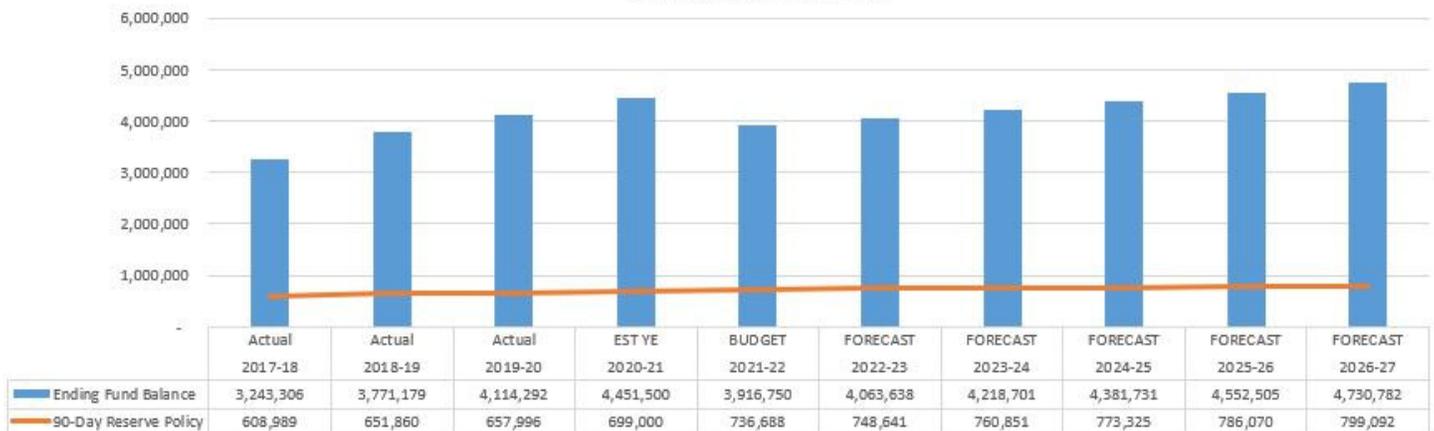


**Water Fund** The Water Fund supports the City’s water utility which provides for the delivery of adequate quantities of safe and quality water to domestic and commercial/industrial water users. The Water Fund’s purpose is to operate and maintain the existing Water Filtration Facility, the existing wells and all other facilities including preventative maintenance for all equipment. The Water Fund is separated into two main departments; Water Operations and Water Filtration. These departments are kept separate to track expenses specifically for each department.

<b>DEPARTMENT</b>	<b>PERFORMANCE MEASUREMENTS</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
PW - Water	Linear Feet of water Mains Replaced	520	1,000	600	1,135	1,771
PW - Water	Linear Feet of New Water Mains Constructed	218	600	2,555	9,228	6,619
PW - Water	Million Gallons of Water Filtered & Distributed	548	562	544	524	508
PW - Water	Miles of Water Lines Maintained	82	82	82	84	85

This current fiscal year, the City will be finalizing a new Water Master Plan that will focus on future development needs of the City. The forecast shown below includes an estimated 1% growth rate in revenue and a 3.5% increase in Personnel Services that account for COLA increase along with health benefits and retirement. The City, following GFOA Best Practices, has established a 90-day reserve policy which is represented by the orange line on the graph below. The blue bars are the water fund’s ending fund balance for each year. Future capital projects that are currently identified are included in the forecast below and do not appear to impact negatively the future fund balance.

**WATER FUND FORECAST**



**WATER FUND**

<b>WATER FUND - SUMMARY</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2021-22</b>
<b>RESOURCES</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>CHARGES FOR SERVICES</b>						
601-000-34007 Water Sales	3,291,319	3,447,539	3,580,000	3,630,000	-	-
601-000-34009 Late Reconnection Tamper Fees	177,249	96,730	175,000	100,000	-	-
601-000-34014 Connection Charge	9,600	10,958	5,000	15,000	-	-
601-000-34018 Collections	6,406	5,590	500	2,000	-	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>3,484,574</b>	<b>3,560,816</b>	<b>3,760,500</b>	<b>3,747,000</b>	-	-
<b>MISCELLANEOUS</b>						
601-000-37001 Interest	10,000	10,000	10,000	10,000	-	-
601-000-37004 Miscellaneous - General	12,145	12,257	5,000	5,000	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>22,145</b>	<b>22,257</b>	<b>15,000</b>	<b>15,000</b>	-	-
<b>TRANSFERS</b>						
601-000-38001 Transfers	350,000	221,700	-	-	-	-
<b>FUND BALANCE AVAILABLE</b>						
601-000-39001 Fund Balance Available	3,254,111	3,761,179	4,465,500	4,451,000	-	-
<b>TOTAL RESOURCES</b>	<b>7,110,829</b>	<b>7,565,952</b>	<b>8,241,000</b>	<b>8,213,000</b>	-	-

<b>WATER FUND - SUMMARY</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2021-22</b>
<b>EXPENDITURES</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Proposed</b>	<b>Approved</b>	<b>Adopted</b>
<b>PERSONNEL SERVICES</b>						
Dept 731 Personnel Services Total	641,000	702,000	702,000	681,000	-	-
Dept 732 Personnel Services Total	262,672	277,711	284,000	237,000	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>903,672</b>	<b>979,711</b>	<b>986,000</b>	<b>918,000</b>	-	-
<b>MATERIALS &amp; SERVICES</b>						
Dept 731 Materials & Services Total	1,550,369	1,521,790	1,728,000	1,856,000	-	-
Dept 732 Materials & Services Total	153,401	130,484	178,500	174,000	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,703,770</b>	<b>1,652,274</b>	<b>1,906,500</b>	<b>2,030,000</b>	-	-
<b>CAPITALY OUTLAY</b>						
601-000-53001 Capital Outlay	232,779	295,997	375,000	250,000	-	-
<b>DEBT SERVICE</b>						
601-000-55001 Principle	401,000	410,000	462,000	-	-	-
601-000-55002 Interest	98,430	88,901	38,000	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>499,430</b>	<b>498,901</b>	<b>500,000</b>	-	-	-
<b>TRANSFERS</b>						
601-000-57001 Transfers	-	24,777	-	800,000	-	-
<b>CONTINGENCY</b>						
601-000-58001 Contingency	-	-	3,722,500	3,465,000	-	-
<b>UNAPPROPRIATED FUND BALANCE</b>						
601-000-59001 Unapp Fund Balance	-	-	750,000	750,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,339,650</b>	<b>3,451,660</b>	<b>8,240,000</b>	<b>8,213,000</b>	-	-

**WATER FUND**

<b>DEPT 731 - WATER DISTRIBUTION EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>PERSONNEL SERVICES</b>						
601-731-50006 PW Support Charges	-	408,000	-	399,000	-	-
601-731-51016 PW Support Charges	641,000	294,000	702,000	282,000	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>641,000</b>	<b>702,000</b>	<b>702,000</b>	<b>681,000</b>	-	-
<b>MATERIALS &amp; SERVICES</b>						
601-731-52001 Operating Supplies	82,428	69,640	70,000	150,000	-	-
601-731-52003 Utilities	35,712	32,798	35,000	35,000	-	-
601-731-52010 Telephone	929	960	1,000	1,000	-	-
601-731-52016 Insurance - General	44,000	47,000	58,000	65,000	-	-
601-731-52019 Professional Services	25,335	12,977	20,000	40,000	-	-
601-731-52023 Facility Maintenance	-	-	-	-	-	-
601-731-52025 GFSS Fund Charges	607,000	660,000	886,000	1,000,000	-	-
601-731-52026 Equipment Fund Charges	220,000	200,000	160,000	160,000	-	-
601-731-52063 PW Operation Fund Charges	183,000	115,000	114,000	15,000	-	-
601-731-52064 Lab Testing	6,149	9,208	9,000	15,000	-	-
601-731-52067 In Lieu of Franchise Fee	345,817	374,208	375,000	375,000	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,550,369</b>	<b>1,521,790</b>	<b>1,728,000</b>	<b>1,856,000</b>	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,191,369</b>	<b>2,223,790</b>	<b>2,430,000</b>	<b>2,537,000</b>	-	-

<b>DEPT 732 - WATER FILTRATION EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>PERSONNEL SERVICES</b>						
601-732-50006 PW Support Charges	-	-	-	143,000	-	-
601-732-51001 Regular Wages	133,710	150,176	142,500	-	-	-
601-732-51004 Overtime	31,672	23,298	24,000	-	-	-
601-732-51005 Health Insurance	35,500	31,829	39,000	-	-	-
601-732-51006 VEBA	960	6,221	2,000	-	-	-
601-732-51007 PERS	39,861	46,653	53,000	-	-	-
601-732-51008 Taxes	12,602	13,311	15,000	-	-	-
601-732-51009 Workers Comp	6,827	4,303	6,000	-	-	-
601-732-51011 Longevity Pay	1,200	1,650	1,000	-	-	-
601-732-51012 Certification & Incentive	-	-	1,000	-	-	-
601-732-51014 Disability Life Ins	340	270	500	-	-	-
601-732-51016 PW Support Charges	-	-	-	94,000	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>262,672</b>	<b>277,711</b>	<b>284,000</b>	<b>237,000</b>	-	-
<b>MATERIALS &amp; SERVICES</b>						
601-732-52001 Operating Supplies	36,049	20,925	50,000	50,000	-	-
601-732-52003 Utilities	64,710	65,216	70,000	70,000	-	-
601-732-52010 Telephone	1,548	1,550	2,000	2,000	-	-
601-732-52018 Professional Development	1,958	1,581	2,500	3,000	-	-
601-732-52019 Professional Services	-	9,344	-	-	-	-
601-732-52022 Fuel/Oil	435	1,295	1,000	1,000	-	-
601-732-52023 Facility Maintenance	6,098	5,514	8,000	8,000	-	-
601-732-52064 Lab Testing	1,705	-	5,000	-	-	-
601-732-52083 Chemicals	40,899	25,060	40,000	40,000	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>153,401</b>	<b>130,484</b>	<b>178,500</b>	<b>174,000</b>	-	-
<b>TOTAL EXPENDITURES</b>	<b>416,072</b>	<b>408,195</b>	<b>462,500</b>	<b>411,000</b>	-	-

## SEWER FUND

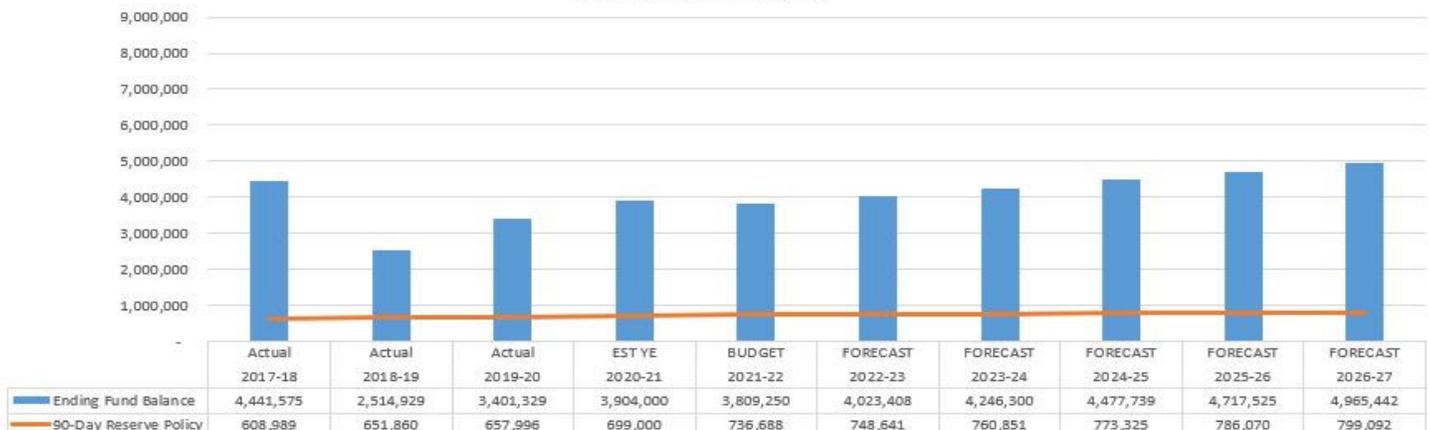


**Sewer Fund**      The Sewer Fund supports the City’s wastewater utilities which ensures the safe collection and discharge of wastewater effluent under the requirements of the City’s National Pollutant Discharge Elimination System (NPDES) Permit. The main source of revenue is from the sewer charges on utility bills and other sewer revenue is provided through service fees and sewer connections. The Sewer Fund is separated into four departments; Sewer Collection, Primary Treatment, Secondary Treatment, and Pump Services.

<u>DEPARTMENT</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
PW - Sewer	Linear Feet of Sanitary Lines Repaired	0	1,000	600	4,362	445
PW - Sewer	Linear Feet of New Sewer Mains Constructed	X	X	X	3,352	4,762
PW - Sewer	Miles of Sewer Mains Maintained	59.2	59.3	59.7	60	61

This current fiscal year, the City will be finalizing a new Sewer Master Plan that will focus on future development needs of the City. The forest shown below includes an estimated 1% growth rate in revenue and a 3.5% increase in Personnel Services that account for COLA increase along with health benefits and retirement. The City, following GFOA Best Practices, has established a 90-day reserve policy which is represented by the orange line on the graph below. The blue bars are the sewer fund’s ending fund balance for each year. Future capital projects that are currently identified are included in the forecast below and do not appear to impact negatively the future fund balance.

**SEWER FUND FORECAST**



**SEWER FUND**

SEWER FUND - SUMMARY RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>CHARGES FOR SERVICES</b>						
603-000-34011 Sewer Service Charges	3,028,705	4,060,082	3,100,000	3,800,000	-	-
603-000-34012 Secondary Boise	779,961	113,977	800,000	-	-	-
603-000-34013 Sludge Disposal Charge	153,154	147,927	160,000	175,000	-	-
603-000-34014 Connection Charge	1,890	1,763	1,000	1,000	-	-
603-000-34015 Sewer LID Payments	40,561	187,614	10,000	-	-	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>4,004,270</b>	<b>4,511,363</b>	<b>4,071,000</b>	<b>3,976,000</b>	-	-
<b>MISCELLANEOUS</b>						
603-000-37001 Interest	12,000	10,000	10,000	10,000	-	-
603-000-37004 Miscellaneous	2,100	-	1,500	5,000	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>14,100</b>	<b>10,000</b>	<b>11,500</b>	<b>15,000</b>	-	-
<b>TRANSFERS</b>						
603-000-38001 Transfers	-	316,050	-	-	-	-
<b>FUND BALANCE AVAILABLE</b>						
603-000-39001 Fund Balance Available	4,571,275	2,502,929	2,981,500	3,904,000	-	-
<b>TOTAL RESOURCES</b>	<b>8,589,646</b>	<b>7,340,341</b>	<b>7,064,000</b>	<b>7,895,000</b>	-	-

**SEWER FUND - SUMMARY EXPENDITURES**

<b>PERSONNEL SERVICES</b>						
Dept 735 Personnel Services Total	638,000	703,000	490,000	482,000	-	-
Dept 736 Personnel Services Total	187,000	158,000	165,000	108,000	-	-
Dept 737 Personnel Services Total	249,000	211,000	220,000	216,000	-	-
Dept 738 Personnel Services Total	187,000	158,000	165,000	108,000	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>1,261,000</b>	<b>1,230,000</b>	<b>1,040,000</b>	<b>914,000</b>	-	-
<b>MATERIALS &amp; SERVICES</b>						
Dept 735 Materials & Services Total	1,472,536	1,464,430	1,509,000	1,499,000	-	-
Dept 736 Materials & Services Total	133,686	152,707	150,000	174,000	-	-
Dept 737 Materials & Services Total	339,988	272,878	348,500	380,000	-	-
Dept 738 Materials & Services Total	33,528	33,848	34,500	21,000	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,979,738</b>	<b>1,923,863</b>	<b>2,042,000</b>	<b>2,074,000</b>	-	-
<b>CAPITALY OUTLAY</b>						
603-000-53001 Capital Outlay	8,647	153,774	200,000	200,000	-	-
<b>DEBT SERVICE</b>						
603-000-55001 Principle	545,711	434,302	364,000	-	-	-
603-000-55002 Interest	150,971	141,232	163,000	-	-	-
603-000-55003 Loan Fee	28,650	27,235	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	<b>725,332</b>	<b>602,769</b>	<b>527,000</b>	-	-	-
<b>TRANSFERS</b>						
603-000-54001 Transfers	2,100,000	28,607	-	900,000	-	-
<b>CONTINGENCY</b>						
603-000-58001 Contingency	-	-	2,505,000	3,057,000	-	-
<b>UNAPPROPRIATED FUND BALANCE</b>						
603-000-59001 Unapp Fund Balance	-	-	750,000	750,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>6,074,717</b>	<b>3,939,012</b>	<b>7,064,000</b>	<b>7,895,000</b>	-	-

**SEWER FUND**

DEPT 735 - SEWER COLLECTION EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>PERSONNEL SERVICES</b>						
603-735-50001 PW Support Charges	-	404,000	490,000	283,000	-	-
603-735-51016 PW Support Charges	638,000	-	-	199,000	-	-
603-735-51999 Direct Labor Charge	-	299,000	-	-	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>638,000</b>	<b>703,000</b>	<b>490,000</b>	<b>482,000</b>	-	-
<b>MATERIALS &amp; SERVICES</b>						
603-735-52001 Operating Supplies	11,146	10,544	20,000	20,000	-	-
603-735-52019 Professional Services	5,050	1,452	15,000	15,000	-	-
603-735-52023 Facility Maintenance	-	-	-	-	-	-
603-735-52025 GFSS Fund Charges	663,000	695,000	834,000	942,000	-	-
603-735-52026 Equipment Fund Charges	146,000	130,000	105,000	105,000	-	-
603-735-52063 PW Operation Fund Charges	332,476	154,000	130,000	17,000	-	-
603-735-52067 In Lieu of Franchise Fee	314,864	473,435	405,000	400,000	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,472,536</b>	<b>1,464,430</b>	<b>1,509,000</b>	<b>1,499,000</b>	-	-
<b>TOTAL EXPENDITURES</b>	<b>2,110,536</b>	<b>2,167,430</b>	<b>1,999,000</b>	<b>1,981,000</b>	-	-

DEPT 736 - PRIMARY TREATMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>PERSONNEL SERVICES</b>						
603-736-50001 PW Support Charges	-	91,000	-	62,000	-	-
603-736-51016 PW Support Services Charge	187,000	67,000	165,000	46,000	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>187,000</b>	<b>158,000</b>	<b>165,000</b>	<b>108,000</b>	-	-
<b>MATERIALS &amp; SERVICES</b>						
603-736-52001 Operating Supplies	16,953	30,405	20,000	16,000	-	-
603-736-52003 Utilities	40,295	27,733	40,000	40,000	-	-
603-736-52010 Telephone	3,172	3,339	3,000	2,000	-	-
603-736-52016 Insurance	31,000	32,000	35,000	35,000	-	-
603-736-52018 Professional Development	725	1,669	2,500	3,000	-	-
603-736-52019 Professional Services	1,527	3,868	2,000	5,000	-	-
603-736-52021 Equipment Maintenance	359	2,040	1,500	2,000	-	-
603-736-52023 Facility Maintenance	3,525	9,935	-	1,000	-	-
603-736-52028 Projects & Programs	-	-	-	15,000	-	-
603-736-52064 Lab Testing	11,957	11,121	18,000	20,000	-	-
603-736-52083 Chemicals	24,173	30,596	28,000	35,000	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>133,686</b>	<b>152,707</b>	<b>150,000</b>	<b>174,000</b>	-	-
<b>TOTAL EXPENDITURES</b>	<b>320,686</b>	<b>310,707</b>	<b>315,000</b>	<b>282,000</b>	-	-

**SEWER FUND**

DEPT 737 - SECONDARY TREATMENT EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>PERSONNEL SERVICES</b>						
603-737-50001 PW Support Charges	-	121,000	-	124,000	-	-
603-737-51016 PW Support Charges	249,000	90,000	220,000	92,000	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>249,000</b>	<b>211,000</b>	<b>220,000</b>	<b>216,000</b>	-	-
<b>MATERIALS &amp; SERVICES</b>						
603-737-52001 Operating Supplies	26,529	30,574	35,000	47,000	-	-
603-737-52003 Utilities	242,328	107,983	200,000	200,000	-	-
603-737-52010 Telephone	3,107	3,342	3,000	3,000	-	-
603-737-52016 Insurance	31,000	32,000	35,000	38,000	-	-
603-737-52018 Professional Development	738	1,950	2,500	2,000	-	-
603-737-52019 Professional Services	2,641	3,004	2,000	15,000	-	-
603-737-52023 Facility Maintenance	5,082	8,877	-	-	-	-
603-737-52064 Lab Testing	28,562	32,981	35,000	40,000	-	-
603-737-52066 Permit Fees	-	52,166	36,000	35,000	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>339,988</b>	<b>272,878</b>	<b>348,500</b>	<b>380,000</b>	-	-
<b>TOTAL EXPENDITURES</b>	<b>588,988</b>	<b>483,878</b>	<b>568,500</b>	<b>596,000</b>	-	-

DEPT 738 - PUMP SERVICES EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>PERSONNEL SERVICES</b>						
603-738-50001 PW Support Charges	-	91,000	-	62,000	-	-
603-738-51016 PW Support Charges	187,000	67,000	165,000	46,000	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>187,000</b>	<b>158,000</b>	<b>165,000</b>	<b>108,000</b>	-	-
<b>MATERIALS &amp; SERVICES</b>						
603-738-52001 Operating Supplies	21,040	15,191	25,000	10,000	-	-
603-738-52003 Utilities	9,595	18,162	9,000	10,000	-	-
603-738-52010 Telephone	2,894	494	500	1,000	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>33,528</b>	<b>33,848</b>	<b>34,500</b>	<b>21,000</b>	-	-
<b>TOTAL EXPENDITURES</b>	<b>220,528</b>	<b>191,848</b>	<b>199,500</b>	<b>129,000</b>	-	-

### STORM FUND



**Storm Fund** The Storm Fund was created separately in the fiscal year 2017/18. In previous budgets the Storm Fund 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 the storm water within the community.

<u>DEPARTMENT</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
PW - Storm	Feet of New Storm Pipes Constructed	1,727	1,000	1,000	3,701	12,484
PW - Storm	Miles of Storm Lines Maintained	43	44	48	50	52

This current fiscal year, the City will be finalizing a new Storm Master Plan that will focus on future development needs of the City as well as address the future funding gaps that are shown below in the forecast. The forecast below includes an estimated 1% growth rate in revenue and a 3.5% increase in Personnel Services that account for COLA increase along with health benefits and retirement. The City, following GFOA Best Practices, has established a 90-day reserve policy which is represented by the orange line on the graph below. The blue bars are the storm fund's ending fund balance for each year. Future capital projects that are currently identified are included in the forecast below and do appear to impact negatively the future fund balance. This will be taken into consideration as the City finalizes a new Storm master plan that should identify opportunities for the City to review and act on when necessary.

### STORM FUND FORECAST



**STORM FUND**

RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>CHARGES FOR SERVICES</b>						
605-000-34014 Connection Charge	135	-	-	-	-	-
605-000-34017 Storm Service Charge	939,202	1,104,153	1,000,000	1,075,000	-	-
<b>TOTAL CHARGES FOR SERVICES</b>	<b>939,337</b>	<b>1,104,153</b>	<b>1,000,000</b>	<b>1,075,000</b>	-	-
<b>MISCELLANEOUS</b>						
605-000-37001 Interest	5,000	5,000	5,000	5,000	-	-
<b>TOTAL MISCELLANEOUS</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	-	-
<b>TRANSFERS</b>						
605-000-38001 Transfers	2,100,000	117,600	-	-	-	-
<b>FUND BALANCE AVAILABLE</b>						
605-000-39001 Fund Balance Available	1,041,752	2,318,825	2,150,000	1,976,000	-	-
<b>TOTAL RESOURCES</b>	<b>4,086,089</b>	<b>3,545,578</b>	<b>3,155,000</b>	<b>3,056,000</b>	-	-

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>PERSONNEL SERVICES</b>						
605-000-50001 PW Support Charges	-	275,000	-	297,000	-	-
605-000-51016 PW Support Charges	415,000	200,000	516,000	208,000	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>415,000</b>	<b>475,000</b>	<b>516,000</b>	<b>505,000</b>	-	-
<b>MATERIALS &amp; SERVICES</b>						
605-000-52001 Operating Supplies	19,280	7,651	25,000	25,000	-	-
605-000-52003 Utilities	839	-	1,000	1,000	-	-
605-000-52019 Professional Services	1,009	10,456	5,000	5,000	-	-
605-000-52025 GFSS Fund Charges	395,000	440,000	573,000	648,000	-	-
605-000-52026 Equipment Fund Charges	58,000	100,000	80,000	80,000	-	-
605-000-52063 PW Operations Fund Charges	94,000	58,000	49,000	17,000	-	-
605-000-52067 In Lieu of Franchise Fee	92,159	118,383	100,000	105,000	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>660,287</b>	<b>734,490</b>	<b>833,000</b>	<b>881,000</b>	-	-
<b>CAPITAL OUTLAY</b>						
605-000-53001 Capital Outlay	686,977	57,578	150,000	150,000	-	-
<b>TRANSFERS</b>						
605-000-57001 Transfers	-	1,519	-	-	-	-
<b>CONTINGENCY</b>						
605-000-58001 Contingency	-	-	1,156,000	1,170,000	-	-
<b>UNAPPROPRIATED FUND BALANCE</b>						
605-000-59001 Unapp Fund Balance	-	-	500,000	350,000	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,762,264</b>	<b>1,268,587</b>	<b>3,155,000</b>	<b>3,056,000</b>	-	-

## INTERNAL SERVICE FUNDS



Internal Service Funds are, as their name suggests, internal funds that are 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 four separate internal funds consisting of:

Equipment Fund	This fund is a reserve account for major vehicle replacement mainly dealing with Public Works. This fund also shows all the charges for the City's Enterprise Lease Program, which the City has for all Police Department vehicles as well as a number of City Hall and general use vehicles.
IT Fund	This fund is setup to take in charges from each department for their portion of the IT infrastructure of the City as well as pay for ongoing replacement schedules and IT staffing that is shared amongst the entire City.
PW Operations Fund	This fund is setup to charge each Enterprise Fund (Water, Sewer and Storm) with general charges for personnel and materials and services that are shared among all three enterprise funds. This fund also has the Engineering Department within the PW Operations Fund. The expenses associated with the Engineering Department are split out proportionally among the Enterprise Funds.
Major Maintenance Fund	This fund is setup as a reserve fund to help save and/or set up specific large scale projects. This ensures that when funds are specifically set aside for a specific project, those funds are held in a restricted fund only to be used for their purpose.
Debt Service Fund	This fund is setup for the City to make debt service payments that involve multiple funds or unique funding sources.
Public Safety Fund	This fund is setup for the City to begin funding a new Public Safety Facility

## EQUIPMENT FUND

EQUIPMENT FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>CHARGES FOR SERVICES</b>						
701-000-34019 Equipment Fund Charges	656,650	727,545	461,000	-	-	-
<b>MISCELLANEOUS</b>						
701-000-37004 Miscellaneous - General	164	-	200,000	-	-	-
<b>TRANSFERS</b>						
701-000-38001 Transfers	32,599	-	-	-	-	-
<b>FUND BALANCE AVAILABLE</b>						
701-000-39001 Fund Balance Available	567,745	450,060	489,000	412,000	412,000	-
<b>TOTAL RESOURCES</b>	<b>1,257,159</b>	<b>1,177,605</b>	<b>1,150,000</b>	<b>412,000</b>	<b>412,000</b>	<b>-</b>

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>PERSONNEL SERVICES</b>						
701-000-50001 Regular Wages	138,008	128,874	135,000	-	-	-
701-000-50004 Overtime	1,259	-	-	-	-	-
701-000-51005 Health Insurance	49,601	50,944	55,000	-	-	-
701-000-51006 VEBA	2,946	2,724	4,000	-	-	-
701-000-51007 PERS	44,622	46,584	59,000	-	-	-
701-000-51008 Taxes	10,710	9,924	11,000	-	-	-
701-000-51009 Workers Comp	4,270	2,463	5,000	-	-	-
701-000-51011 Longevity Pay	1,965	1,905	2,000	-	-	-
701-000-51012 Certification & Incentive	328	-	1,500	-	-	-
701-000-51014 Disability Life Ins	370	318	500	-	-	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>254,079</b>	<b>243,735</b>	<b>273,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>						
701-000-52001 Operating Supplies	57,529	71,993	50,000	-	-	-
701-000-52010 Telephone	104	-	500	-	-	-
701-000-52016 Insurance - General	45,000	48,000	55,000	-	-	-
701-000-52023 Facility Maintenance	21,789	14,535	15,000	-	-	-
701-000-52027 IT Fund Charges	-	7,000	18,000	-	-	-
701-000-52097 Enterprise Lease Management	-	208,287	200,000	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>124,422</b>	<b>349,814</b>	<b>338,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITALY OUTLAY</b>						
701-000-53001 Capital Outlay	428,577	167,794	35,000	-	-	-
<b>TRANSFERS</b>						
701-000-57001 Transfer	-	-	-	412,000	412,000	-
<b>CONTINGENCY</b>						
701-000-58001 Contingency	-	-	503,500	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>807,078</b>	<b>761,342</b>	<b>1,150,000</b>	<b>412,000</b>	<b>412,000</b>	<b>-</b>

## IT SERVICES FUND

IT FUND RESOURCES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>CHARGES FOR SERVICES</b>						
702-000-34021 IT Fund Charges	369,000	336,789	518,000	518,000	518,000	-
<b>MISCELLANEOUS</b>						
702-000-37004 Miscellaneous	-	25,693	-	-	-	-
<b>TRANSFERS</b>						
702-000-38001 Transfers	-	85,000	-	-	-	-
<b>FUND BALANCE AVAILABLE</b>						
702-000-39001 Fund Balance Available	88,155	138,079	-	57,000	57,000	-
<b>TOTAL RESOURCES</b>	<b>457,155</b>	<b>585,561</b>	<b>518,000</b>	<b>575,000</b>	<b>575,000</b>	<b>-</b>

EXPENDITURES	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
<b>PERSONNEL SERVICES</b>						
702-000-50001 Regular Wages	14,782	72,120	80,000	84,000	84,000	-
702-000-51005 Health Dental Benefits	6,074	24,793	27,500	29,000	29,000	-
702-000-51006 VEBA	-	920	1,500	2,000	2,000	-
702-000-51007 PERS	-	13,819	23,000	26,000	26,000	-
702-000-51008 Taxes	1,114	5,445	6,500	6,500	6,500	-
702-000-51009 Workers Comp	21	68	500	500	500	-
702-000-51012 Certification & Incentive	99	231	500	500	500	-
702-000-51014 Disability Life Ins	26	154	500	500	500	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>22,115</b>	<b>117,550</b>	<b>140,000</b>	<b>149,000</b>	<b>149,000</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>						
702-000-52001 Operating Supplies	22,003	30,874	25,000	25,000	25,000	-
702-000-52003 Utilities	18,111	20,351	20,000	20,000	20,000	-
702-000-52006 Computer Maintenance	140,260	296,968	150,000	150,000	150,000	-
702-000-52010 Telephone	23,619	29,964	25,000	25,000	25,000	-
702-000-52019 Professional Services	75,095	72,152	120,000	120,000	120,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>279,089</b>	<b>450,308</b>	<b>340,000</b>	<b>340,000</b>	<b>340,000</b>	<b>-</b>
<b>CAPITALY OUTLAY</b>						
702-000-53001 Capital Outlay	17,872	-	-	-	-	-
<b>CONTINGENCY</b>						
702-000-58001 Contingency	-	-	38,000	86,000	86,000	-
<b>TOTAL EXPENDITURES</b>	<b>319,076</b>	<b>567,858</b>	<b>575,000</b>	<b>575,000</b>	<b>575,000</b>	<b>-</b>

**PUBLIC WORKS OPERATIONS FUND**

<b>PW OPERATIONS FUND RESOURCES</b>		<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>GRANTS</b>							
703-000-33005	Grants	-	-	-	15,000	15,000	-
<b>CHARGES FOR SERVICES</b>							
703-000-34010	PW Support Services Charge	3,334,000	3,253,500	2,932,000	2,876,000	2,876,000	-
703-000-34001	Dockside Services	-	-	-	15,000	15,000	-
<b>TOTAL CHARGES FOR SERVICES</b>		<b>3,334,000</b>	<b>3,253,500</b>	<b>2,932,000</b>	<b>2,891,000</b>	<b>2,891,000</b>	-
<b>LIC, PERMITS, FEES</b>							
703-000-35017	Engineering Fees	35,945	59,398	35,000	50,000	50,000	-
<b>MISCELLANEOUS</b>							
703-000-37004	Miscellaneous - General	28,452	23,885	-	-	-	-
<b>FUND BALANCE AVAILABLE</b>							
703-000-39001	Fund Balance Available	139,701	759,625	320,000	439,000	439,000	-
<b>TOTAL RESOURCES</b>		<b>3,538,098</b>	<b>4,096,408</b>	<b>3,287,000</b>	<b>3,395,000</b>	<b>3,395,000</b>	-
<b>EXPENDITURES</b>							
<b>PERSONNEL SERVICES</b>							
Dept 733 - Eng	Personnel Services	371,126	344,204	450,000	433,000	433,000	-
Dept 734 - Ops	Personnel Services	2,023,795	2,232,816	2,376,000	2,378,000	2,378,000	-
<b>TOTAL PERSONNEL SERVICES</b>		<b>2,394,921</b>	<b>2,577,019</b>	<b>2,826,000</b>	<b>2,811,000</b>	<b>2,811,000</b>	-
<b>MATERIALS &amp; SERVICES</b>							
Dept 733 - Eng	Materials & Services	37,239	30,032	89,000	90,000	90,000	-
Dept 734 - Ops	Materials & Services	346,314	259,951	352,000	494,000	494,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>383,553</b>	<b>289,983</b>	<b>441,000</b>	<b>584,000</b>	<b>584,000</b>	-
<b>TRANSFERS</b>							
703-000-54001	Transfers	-	937,950	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>2,778,474</b>	<b>3,804,952</b>	<b>3,267,000</b>	<b>3,395,000</b>	<b>3,395,000</b>	-

**PUBLIC WORKS OPERATIONS FUND**

<b>DEPT 733 - ENGINEERING EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>PERSONNEL SERVICES</b>						
703-733-50001 Regular Wages	235,649	212,163	270,000	269,000	269,000	-
703-733-51005 Health Dental Benefits	41,327	40,430	53,000	42,000	42,000	-
703-733-51006 VEBA	3,078	3,354	5,000	5,000	5,000	-
703-733-51007 PERS	68,217	68,322	91,000	91,000	91,000	-
703-733-51008 Taxes	17,993	16,188	22,000	22,000	22,000	-
703-733-51009 Workers Comp	1,462	952	3,000	3,000	3,000	-
703-733-51011 Longevity Pay	2,025	2,153	3,000	-	-	-
703-733-51012 Certification & Incentive	891	293	2,000	500	500	-
703-733-51014 Disability Life Ins	485	348	1,000	500	500	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>371,126</b>	<b>344,204</b>	<b>450,000</b>	<b>433,000</b>	<b>433,000</b>	-
<b>MATERIALS &amp; SERVICES</b>						
703-733-52001 Operating Supplies	-	-	-	1,000	1,000	-
703-733-52004 Office Supplies	140	4,080	3,000	-	-	-
703-733-52006 Computer Maintenance	3,537	2,849	1,000	-	-	-
703-733-52010 Telephone	1,709	2,077	1,500	2,000	2,000	-
703-733-52018 Professional Development	4,281	3,083	3,500	3,000	3,000	-
703-733-52019 Professional Services	3,534	7,943	5,000	5,000	5,000	-
703-733-52026 Equipment Fund Charges	12,038	-	-	-	-	-
703-733-52027 IT Fund Charges	12,000	10,000	-	4,000	4,000	-
703-733-52028 Projects & Programs	-	-	75,000	75,000	75,000	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>37,239</b>	<b>30,032</b>	<b>89,000</b>	<b>90,000</b>	<b>90,000</b>	-
<b>TOTAL ENGINEERING DEPT EXPENDITURES</b>	<b>408,365</b>	<b>374,236</b>	<b>539,000</b>	<b>523,000</b>	<b>523,000</b>	-

**PUBLIC WORKS OPERATIONS FUND**

<b>DEPT 734 - PW OPERATIONS EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>PERSONNEL SERVICES</b>						
703-734-50001 Regular Wages	1,105,611	1,256,101	1,285,000	1,393,000	1,393,000	-
703-734-50002 Part Time Wages	22,883	-	1,000	-	-	-
703-734-50004 Overtime	69,722	57,290	38,000	-	-	-
703-734-51005 Health Dental Benefits	335,190	350,063	425,000	357,000	357,000	-
703-734-51006 VEBA	20,297	23,127	25,000	26,500	26,500	-
703-734-51007 PERS	326,298	385,204	435,000	449,500	449,500	-
703-734-51008 Taxes	97,050	118,334	107,000	111,000	111,000	-
703-734-51009 Workers Comp	34,249	24,091	38,000	37,500	37,500	-
703-734-51011 Longevity Pay	8,244	12,753	6,000	-	-	-
703-734-51012 Certification & Incentive	1,204	1,549	11,000	-	-	-
703-734-51014 Disability Life Ins	3,048	4,304	5,000	3,500	3,500	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>2,023,795</b>	<b>2,232,816</b>	<b>2,376,000</b>	<b>2,378,000</b>	<b>2,378,000</b>	<b>-</b>
<b>MATERIALS &amp; SERVICES</b>						
703-734-52001 Operating Supplies	16,409	26,287	20,000	61,000	61,000	-
703-734-52002 Personnel Uniforms Equipment	-	1,610	2,000	2,000	2,000	-
703-734-52003 Utilities	7,879	9,892	8,000	8,000	8,000	-
703-734-52010 Telephone	2,872	3,148	3,000	8,000	8,000	-
703-734-52016 Insurance - General	98,000	107,129	126,000	150,000	150,000	-
703-734-52018 Professional Development	5,136	4,600	6,000	16,000	16,000	-
703-734-52019 Professional Services	15,689	40,854	15,000	20,000	20,000	-
703-734-52022 Fuel/Oil	35,137	25,233	34,000	35,000	35,000	-
703-734-52023 Facility Maintenance	16,045	29,147	15,000	25,000	25,000	-
703-734-52027 IT Fund Charges	148,000	2,750	119,000	144,000	144,000	-
703-734-52028 Projects & Programs	700	953	2,000	5,000	5,000	-
703-734-52046 Dock Services	-	-	-	5,000	5,000	-
703-734-52047 Marine Board	-	-	-	15,000	15,000	-
703-734-52084 Abatement Expense	448	8,347	2,000	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>346,314</b>	<b>259,951</b>	<b>352,000</b>	<b>494,000</b>	<b>494,000</b>	<b>-</b>
<b>TOTAL PW OPERATIONS DEPT EXPENDITURES</b>	<b>2,370,109</b>	<b>2,492,766</b>	<b>2,728,000</b>	<b>2,872,000</b>	<b>2,872,000</b>	<b>-</b>

**MAJOR MAINTENANCE FUND**

<b>MAJOR MAINTENANCE FUND RESOURCES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>INTERGOVERNMENTAL REVENUE</b>						
704-000-33005 Grants	-	137,270	-	-	-	-
<b>CHARGES FOR SERVICES</b>						
704-000-34020 Facility Maintenance	50,000	60,000	85,000	100,000	100,000	-
<b>MISCELLANEOUS</b>						
704-000-37004 Miscellaneous	735,262	7,722	-	-	-	-
<b>TRANSFERS</b>						
704-000-38001 Transfers	-	-	240,000	1,012,000	1,012,000	-
<b>FUND BALANCE AVAILABLE</b>						
704-000-39001 Fund Balance Available	200,392	434,351	363,000	273,000	273,000	-
<b>TOTAL RESOURCES</b>	<b>985,654</b>	<b>639,343</b>	<b>688,000</b>	<b>1,385,000</b>	<b>1,385,000</b>	<b>-</b>

<b>EXPENDITURES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>MATERIALS &amp; SERVICES</b>						
704-000-52001 Operating Supplies	-	1,413	-	-	-	-
704-000-52019 Professional Services	4,637	-	-	-	-	-
704-000-52028 Projects & Programs	3,101	5,905	-	-	-	-
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>7,738</b>	<b>7,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>						
704-000-53001 General	1,169	-	-	-	-	-
704-000-53012 Parks	42,857	34,728	250,000	100,000	100,000	-
704-000-53013 Library	19,750	28,922	173,000	163,000	163,000	-
704-000-53017 Recreation Center	136,519	8,138	-	560,000	560,000	-
704-000-53018 City Hall	79,778	64,683	5,000	-	-	-
704-000-53022 Veterans Project	130,972	13,103	-	-	-	-
704-000-53023 Grey Cliffs Project	103,464	721	-	-	-	-
704-000-53024 Police Station	28,916	31,706	20,000	50,000	50,000	-
704-000-53025 Senior Center	140	32,213	-	-	-	-
704-000-53026 5th Street Trail	-	14,841	-	-	-	-
704-000-53027 Campbell Park	-	-	-	180,000	180,000	-
704-000-53028 Bennet Building	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>543,564</b>	<b>229,056</b>	<b>448,000</b>	<b>1,053,000</b>	<b>1,053,000</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>332,000</b>	<b>332,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>551,303</b>	<b>236,374</b>	<b>448,000</b>	<b>1,385,000</b>	<b>1,385,000</b>	<b>-</b>

**DEBT SERVICE FUND**

<b>DEBT SERVICE FUND RESOURCES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>TRANSFERS</b>						
705-000-38001 Transfers	-	-	-	1,160,000	1,160,000	-
<b>FUND BALANCE AVAILABLE</b>						
705-000-39001 Fund Balance Available	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,160,000</b>	<b>1,160,000</b>	<b>-</b>

<b>DEBT SERVICE FUND EXPENSES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>DEBT SERVICE</b>						
705-000-55001 Principle	-	-	-	1,000,000	1,000,000	-
705-000-55002 Interest	-	-	-	160,000	160,000	-
<b>TOTAL DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,160,000</b>	<b>1,160,000</b>	<b>-</b>
<b>CONTINGENCY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,160,000</b>	<b>1,160,000</b>	<b>-</b>

**PUBLIC SAFETY FUND**

<b>PUBLIC SAFETY FUND RESOURCES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>CHARGES FOR SERVICES</b>						
706-000- PSF Utility Fee	-	-	-	50,000	50,000	-
<b>FUND BALANCE AVAILABLE</b>						
706-000-39001 Fund Balance Available	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	-	-	-	<b>50,000</b>	<b>50,000</b>	-

<b>DEBT SERVICE FUND EXPENSES</b>	<b>2018-19 Actual</b>	<b>2019-20 Actual</b>	<b>2020-21 Adopted</b>	<b>2021-22 Proposed</b>	<b>2021-22 Approved</b>	<b>2021-22 Adopted</b>
<b>MATERIALS AND SERVICES</b>						
706-000-52019 Professional Services	-	-	-	50,000	50,000	-
<b>CAPITAL OUTLAY</b>						
706-000-53001 Capital Outlay	-	-	-	-	-	-
<b>DEBT SERVICE</b>						
705-000-55001 Principle	-	-	-	-	-	-
705-000-55002 Interest	-	-	-	-	-	-
<b>TOTAL DEBT SERVICE</b>	-	-	-	-	-	-
<b>CONTINGENCY</b>						
	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>50,000</b>	<b>50,000</b>	-

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**CAPITAL IMPROVEMENT PLAN**

This section is the City of St. Helens Capital Improvement Plan for the next five fiscal years. Below is a summary of each project by department, year of anticipated completion, anticipated costs, funding resources, and any financial impact to customers. The following pages provide a more detailed review of each project for the upcoming fiscal year in 2021. The list of current and future projects are reviewed yearly with departmental staff and City Council to determine priority level of each one. Projects can change throughout the year depending on funding resources and development throughout the City. Projects listed below are identified through developed and City Council approved Master Plans.

**2021-2022 CAPITAL IMPROVEMENT PLAN**

<u>PROJECT</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>CIP TOTAL</u>	<u>FUNDING</u>	<u>RATE IMPACTS</u>
<b><u>PARKS DEPARTMENT</u></b>								
Parks Master Plan	100,000	-	-	-	-	100,000	SDC	None
<b>PARKS TOTAL =</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>		
<b><u>STREETS DEPARTMENT</u></b>								
AC Overlays - Gable Road	250,000	-	-	-	-	250,000	Grants	None
Safe Routes to School - Col. Blvd.	400,000	-	-	-	-	400,000	SDC/Grants	None
1st Street Improvements	-	-	400,000	-	-	400,000	Street	None
<b>STREETS TOTAL =</b>	<b>650,000</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>1,050,000</b>		
<b><u>WATER DEPARTMENT</u></b>								
Water Main Replacement	200,000	200,000	200,000	200,000	200,000	1,000,000	Water	None
Water Filtration SCADA	50,000	-	-	-	-	50,000	Water	None
Water Master Plan	125,000	-	-	-	-	125,000	SDC	None
<b>WATER TOTAL =</b>	<b>375,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,175,000</b>		
<b><u>SEWER DEPARTMENT</u></b>								
Sewer Main Replacement	200,000	200,000	200,000	200,000	200,000	1,000,000	Sewer	None
Sewer Master Plan	100,000	-	-	-	-	100,000	SDC	None
<b>SEWER TOTAL =</b>	<b>300,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,100,000</b>		
<b><u>STORM DEPARTMENT</u></b>								
Storm Line Replacement	150,000	150,000	150,000	150,000	150,000	750,000	Storm	None
Storm Master Plan	100,000	-	-	-	-	100,000	SDC	None
<b>STORM TOTAL =</b>	<b>250,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>850,000</b>		
	<b><u>2020-21</u></b>	<b><u>2021-22</u></b>	<b><u>2022-23</u></b>	<b><u>2023-24</u></b>	<b><u>2024-25</u></b>	<b><u>CIP TOTAL</u></b>		
<b>TOTAL CIP &gt;</b>	<b>1,675,000</b>	<b>550,000</b>	<b>950,000</b>	<b>550,000</b>	<b>550,000</b>	<b>4,275,000</b>		

**PARKS DEPARTMENT**

<b>Project: Parks Master Plan</b>						
<b>Description: Updating the 2015 Parks Master Plan</b>						
<b>Impact on Rates: No impact on rates</b>						
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
<b>Project Costs</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Project Total</b>
<b>EXPENSES</b>						
Materials & Services	100,000	-	-	-	-	100,000
<b>TOTAL</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>FUNDING</b>						
Parks SDC Fund	100,000	-	-	-	-	100,000
<b>TOTAL</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>

**STREETS DEPARTMENT**

<b>Project: Street Overlays</b>						
<b>Description: Overlays on Gable Road</b>						
<b>Impact on Rates: No impact on rates</b>						
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
<b>Project Costs</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Project Total</b>
<b>EXPENSES</b>						
Capital Outlay	250,000	-	-	-	-	250,000
<b>TOTAL</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>
<b>FUNDING</b>						
STP State Grant	250,000	-	-	-	-	250,000
<b>TOTAL</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>

<b>Project: Safe Routes to School - Columbia Blvd.</b>						
<b>Description: Improving safe routs to school on Columbia Blvd</b>						
<b>Impact on Rates: No impact on rates</b>						
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
<b>Project Costs</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Project Total</b>
<b>EXPENSES</b>						
Capital Outlay	400,000	-	-	-	-	400,000
<b>TOTAL</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,000</b>
<b>FUNDING</b>						
STP	200,000	-	-	-	-	200,000
SDC	200,000	-	-	-	-	200,000
<b>TOTAL</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,000</b>

<b>Project: 1st Street Improvements</b>						
<b>Description: Improvements on 1st Street</b>						
<b>Impact on Rates: No impact on rates</b>						
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	
<b>Project Costs</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Project Total</b>
<b>EXPENSES</b>						
Capital Outlay	-	-	400,000	-	-	400,000
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>400,000</b>
<b>FUNDING</b>						
Street Fund	-	-	400,000	-	-	400,000
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>400,000</b>

**WATER DEPARTMENT**

Project: Water Main Replacements						
Description: Replacement of water mains around town where needed						
Impact on Rates: No impact on rates						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
<b>EXPENSES</b>						
Capital Outlay	200,000	200,000	200,000	200,000	200,000	1,000,000
<b>TOTAL</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,000,000</b>
<b>FUNDING</b>						
Water Fund	200,000	200,000	200,000	200,000	200,000	1,000,000
<b>TOTAL</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,000,000</b>

Project: Water Filtration Plant - SCADA Upgrade						
Description: SCADA system upgrade at Water Filtration Plant						
Impact on Rates: No impact on rates						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
<b>EXPENSES</b>						
Capital Outlay	50,000	-	-	-	-	50,000
<b>TOTAL</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>FUNDING</b>						
Water Fund	50,000	-	-	-	-	50,000
<b>TOTAL</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>

Project: Water Master Plan						
Description: Updating Water Master Plan						
Impact on Rates: No impact on rates						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
<b>EXPENSES</b>						
Materials & Services	125,000	-	-	-	-	125,000
<b>TOTAL</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125,000</b>
<b>FUNDING</b>						
Water SDC Fund	125,000	-	-	-	-	125,000
<b>TOTAL</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125,000</b>

**SEWER DEPARTMENT**

Project: Sewer Main Replacements						
Description: Main replacements throughout City where needed						
Impact on Rates: No impact on rates						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
<b>EXPENSES</b>						
Capital Outlay	200,000	200,000	200,000	200,000	200,000	1,000,000
<b>TOTAL</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,000,000</b>
<b>FUNDING</b>						
Sewer Fund	200,000	200,000	200,000	200,000	200,000	1,000,000
<b>TOTAL</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,000,000</b>

Project: Sewer Master Plan Update						
Description: Updating the Sewer Master Plan						
Impact on Rates: No impact on rates						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
<b>EXPENSES</b>						
Materials & Services	100,000	-	-	-	-	100,000
<b>TOTAL</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>FUNDING</b>						
Sewer SDC Fund	100,000	-	-	-	-	100,000
<b>TOTAL</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>

**STORM DEPARTMENT**

Project: Storm Line Replacement						
Description: Replacement of storm lines throughout City where needed						
Impact on Rates: No impact on rates						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
<b>EXPENSES</b>						
Capital Outlay	150,000	150,000	150,000	150,000	150,000	750,000
<b>TOTAL</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>750,000</b>
<b>FUNDING</b>						
Storm Fund	150,000	150,000	150,000	150,000	150,000	750,000
<b>TOTAL</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>750,000</b>

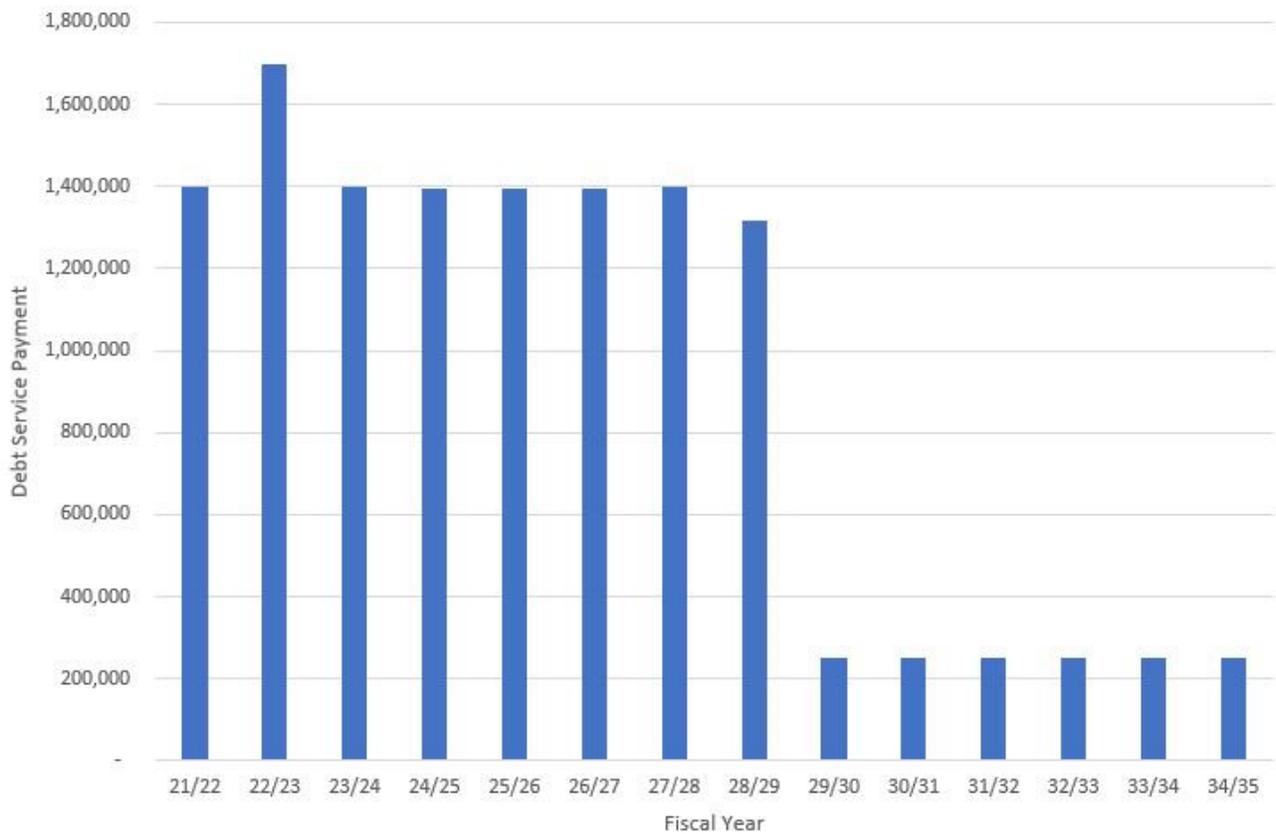
Project: Storm Master Plan Update						
Description: Updating Storm Master Plan						
Impact on Rates: No impact on rates						
Project Costs	2021-22 Budget	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast	2025-26 Forecast	Project Total
<b>EXPENSES</b>						
Materials & Services	100,000	-	-	-	-	100,000
<b>TOTAL</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
<b>FUNDING</b>						
Storm SDC Fund	100,000	-	-	-	-	100,000
<b>TOTAL</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>

### DEBT SERVICE SUMMARY

The City of St. Helens does not currently have debt limits within the organization and there is currently no debt coverage requirements on any debt the city holds. As of October 2020, the City holds a AA Bond Rating.

<u>FUND</u>	<u>SERVICER</u>	<u>ORIG. AMT</u>	<u>START</u>	<u>END</u>	<u>PURPOSE</u>	<u>BALANCE 6/30/2022</u>
Water/Sewer/ Streets	Bond Refinance 2020	8,775,000	Jun 2021	Jun 2029	Water Filtration Plant, I&I Sewer Projects, Veneer Property Purchase	8,775,000
Sewer	State Loan R06801	2,000,000	Mar 2012	Sept 2031	I&I Projects	950,000
Comm. Dev.	Interfund Loan - Water	150,000	Dec 2017	Dec 2022	Economic Development	150,000
Comm. Dev.	Interfund Loan - Sewer	150,000	Dec 2017	Dec 2022	Economic Development	150,000
Comm. Dev.	Boise Note	3,000,000	Dec 2015	Dec 2025	Boise Property Purchase	900,000

### DEBT SERVICE PMTS



<b>Debt Service Schedule: 2020 Bond Refinance</b> Purpose: Water Filtration Plant Construction, I&I Projects, LED Street Lights Fund: Water/Sewer/Streets Original Balance: \$				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
12/01/2021	0	119,850	119,850	
06/01/2022	910,000	119,850	1,027,850	
12/01/2022	0	106,200	106,200	
06/01/2023	935,000	106,200	1,041,200	
12/01/2023	0	92,175	92,175	
06/01/2024	965,000	92,175	1,057,175	
12/01/2024	0	77,700	77,700	
06/01/2025	990,000	77,700	1,067,700	
12/01/2025	0	62,850	62,850	
06/01/2026	1,020,000	62,850	1,082,850	
12/01/2026	0	47,550	47,550	
06/01/2027	1,050,000	47,550	1,097,550	
12/01/2027	0	31,800	31,800	
06/01/2028	1,085,000	31,800	1,116,800	
12/01/2028	0	15,525	15,525	
06/01/2029	1,035,000	15,525	1,050,525	

<b>Debt Service Schedule: Clean Water Revolving Loan (R06801)</b> Purpose: I&I Projects Fund: Sewer Original Balance: \$ 2,000,000.00				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
09/01/21	50,000.00	-	50,000.00	\$ 1,000,000.00
03/01/22	50,000.00	-	50,000.00	\$ 950,000.00
09/01/22	50,000.00	-	50,000.00	\$ 900,000.00
03/01/23	50,000.00	-	50,000.00	\$ 850,000.00
09/01/23	50,000.00	-	50,000.00	\$ 800,000.00
03/01/24	50,000.00	-	50,000.00	\$ 750,000.00
09/01/24	50,000.00	-	50,000.00	\$ 700,000.00
03/01/25	50,000.00	-	50,000.00	\$ 650,000.00
09/01/25	50,000.00	-	50,000.00	\$ 600,000.00
03/01/26	50,000.00	-	50,000.00	\$ 550,000.00
09/01/26	50,000.00	-	50,000.00	\$ 500,000.00
03/01/27	50,000.00	-	50,000.00	\$ 450,000.00
09/01/27	50,000.00	-	50,000.00	\$ 400,000.00
03/01/28	50,000.00	-	50,000.00	\$ 350,000.00
09/01/28	50,000.00	-	50,000.00	\$ 300,000.00
03/01/29	50,000.00	-	50,000.00	\$ 250,000.00
09/01/29	50,000.00	-	50,000.00	\$ 200,000.00
03/01/30	50,000.00	-	50,000.00	\$ 150,000.00
09/01/30	50,000.00	-	50,000.00	\$ 100,000.00
03/01/31	50,000.00	-	50,000.00	\$ 50,000.00
09/01/31	50,000.00	-	50,000.00	\$ -

Debt Service Schedule: Interfund Loan from Water Purpose: Community Development Project Funding Fund: Community Development Original Balance: \$ 150,000.00				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
12/15/21	-	-	-	\$ 150,000.00
12/15/22	150,000.00	5,000.00	155,000.00	\$ -

Debt Service Schedule: Interfund Loan from Sewer Purpose: Community Development Project Funding Fund: Community Development Original Balance: \$ 150,000.00				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
12/15/21	-	-	-	\$ 150,000.00
12/15/22	150,000.00	5,000.00	155,000.00	\$ -

Debt Service Schedule: Boise White Paper Note Purpose: Purchase of Property (Industrial Business Park) Fund: Community Development Original Balance: \$ 3,000,000.00				
<u>Payment Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>	<u>Bal. Remaining</u>
07/01/21	150,000.00	-	150,000.00	\$ 2,080,000.00
07/01/22	150,000.00	-	150,000.00	\$ 1,930,000.00
07/01/23	150,000.00	-	150,000.00	\$ 1,780,000.00
07/01/24	150,000.00	-	150,000.00	\$ 1,630,000.00
07/01/25	150,000.00	-	150,000.00	\$ 1,480,000.00
07/01/26	150,000.00	-	150,000.00	\$ 1,330,000.00
07/01/27	150,000.00	-	150,000.00	\$ 1,180,000.00
07/01/28	150,000.00	-	150,000.00	\$ 1,030,000.00
07/01/29	150,000.00	-	150,000.00	\$ 880,000.00
07/01/30	150,000.00	-	150,000.00	\$ 730,000.00
07/01/31	150,000.00	-	150,000.00	\$ 580,000.00
07/01/32	150,000.00	-	150,000.00	\$ 430,000.00
07/01/33	150,000.00	-	150,000.00	\$ 280,000.00
07/01/34	150,000.00	-	150,000.00	\$ 130,000.00
07/01/35	130,000.00	-	130,000.00	\$ 0

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**Salary and Classification Plan**

AFSCME Union Employees - Effective June 16, 2021		MONTHLY SALARY RANGE				
		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Library Assistant	AFSCME	2,430	2,558	2,692	2,834	2,983
Recreation Program Specialist	AFSCME	2,430	2,558	2,692	2,834	2,983
Secretary / Clerical	AFSCME	2,930	3,084	3,247	3,417	3,597
Front Office Specialist	AFSCME	2,930	3,084	3,247	3,417	3,597
Library Technician I	AFSCME	3,378	3,556	3,743	3,940	4,147
Parks Utility I	AFSCME	3,562	3,750	3,947	4,155	4,373
Office Assistant	AFSCME	3,562	3,750	3,947	4,155	4,373
Utility Worker I	AFSCME	3,562	3,750	3,947	4,155	4,373
Library Technician II	AFSCME	3,562	3,750	3,947	4,155	4,373
Administrative Billing Specialist	AFSCME	3,639	3,830	4,032	4,244	4,468
Community Development Administrative Asst.	AFSCME	3,762	3,960	4,168	4,387	4,618
Communications Support Specialist	AFSCME	3,762	3,960	4,168	4,387	4,618
Building / Admin Secretary	AFSCME	3,762	3,960	4,168	4,387	4,618
Municipal Court Clerk	AFSCME	3,762	3,960	4,168	4,387	4,618
Public Works Office Assistant	AFSCME	3,762	3,960	4,168	4,387	4,618
WWTP Operator I	AFSCME	3,762	3,960	4,168	4,387	4,618
Parks Utility II	AFSCME	4,185	4,405	4,637	4,881	5,138
Utility Worker II	AFSCME	4,185	4,405	4,637	4,881	5,138
WWTP Utility II	AFSCME	4,185	4,405	4,637	4,881	5,138
Librarian I	AFSCME	4,272	4,497	4,734	7,983	5,245
Parks Specialist	AFSCME	4,416	4,648	4,893	5,150	5,421
Collections System Operator	AFSCME	4,416	4,648	4,893	5,150	5,421
Mechanic II	AFSCME	4,416	4,648	4,893	5,150	5,421
Building Maintenance Utility Worker	AFSCME	4,416	4,648	4,893	5,150	5,421
Utility Plumber	AFSCME	4,416	4,648	4,893	5,150	5,421
WWTP Operator II	AFSCME	4,416	4,648	4,893	5,150	5,421
Water Systems Operator	AFSCME	4,416	4,648	4,893	5,150	5,421
Water System Filtration Operator	AFSCME	4,416	4,648	4,893	5,150	5,421
Water System Operator II	AFSCME	4,548	4,787	5,039	5,304	5,584
Engineering Technician I	AFSCME	4,718	4,966	5,228	5,503	5,792
Associate Planner	AFSCME	4,718	4,966	5,228	5,503	5,792
Water Treatment Operator	AFSCME	4,855	5,110	5,379	5,662	5,960
WWTP Operator III	AFSCME	4,981	5,243	5,519	5,810	6,116
Engineering Technician II	AFSCME	5,255	5,531	5,822	6,129	6,451
Pretreatment Coordinator	AFSCME	5,255	5,531	5,822	6,129	6,451
PW Construction Inspector	AFSCME	5,255	5,531	5,822	6,129	6,451
Building Inspector	AFSCME	5,255	5,531	5,822	6,129	6,451
Communications Officer	AFSCME	5,255	5,531	5,822	6,129	6,451
Associate Planner & Comm. Dev. Project Mgr	AFSCME	5,796	6,101	6,422	6,760	7,115
Engineering Technician - Project Manager	AFSCME	5,796	6,101	6,422	6,760	7,115

Police Union Employees - Effective June 16, 2021		MONTHLY SALARY RANGE					
		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Records and Evidence Specialist	SHPA	3,498	3,682	3,876	4,080	4,295	4,521
Code Enforcement Officer	SHPA	3,858	4,061	4,275	4,500	4,737	4,986
Patrol Officer	SHPA	4,737	4,986	5,248	5,524	5,815	6,121
Detective	SHPA						6,429
Corporal	SHPD						6,957

**Salary and Classification Plan**

**Unrepresented Salary Schedule Effective 6/16/2021**

Grade	Unrepresented Employees - Effective 6/16/21	Unrep Leave	MONTHLY SALARY RANGE								
			STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
U-1			4,404	4,517	4,632	4,751	4,873	4,998	5,126	5,257	5,392
U-2			4,517	4,632	4,751	4,873	4,998	5,126	5,257	5,392	5,531
U-3			4,632	4,751	4,873	4,998	5,126	5,257	5,392	5,531	5,672
U-4			4,751	4,873	4,998	5,126	5,257	5,392	5,531	5,672	5,818
U-5	Deputy City Recorder Accountant	C C	4,873	4,998	5,126	5,257	5,392	5,531	5,672	5,818	5,967
U-6			4,998	5,126	5,257	5,392	5,531	5,672	5,818	5,967	6,120
U-7			5,126	5,257	5,392	5,531	5,672	5,818	5,967	6,120	6,277
U-8			5,257	5,392	5,531	5,672	5,818	5,967	6,120	6,277	6,438
U-9			5,392	5,531	5,672	5,818	5,967	6,120	6,277	6,438	6,603
U-10	WWTP Operator IV	C	5,531	5,672	5,818	5,967	6,120	6,277	6,438	6,603	6,772
U-11	IT Specialist Government Affairs Specialist	B C	5,672	5,818	5,967	6,120	6,277	6,438	6,603	6,772	6,946
U-12	Parks Field Supervisor	B	5,818	5,967	6,120	6,277	6,438	6,603	6,772	6,946	7,124
U-13	Parks & Recreation Manager Public Works Supervisor Water Filtration Supervisor Public Works Safety Coordinator	B B B B	5,967	6,120	6,277	6,438	6,603	6,772	6,946	7,124	7,307
U-14	HR Coordinator / City Recorder	A	6,120	6,277	6,438	6,603	6,772	6,946	7,124	7,307	7,494
U-15			6,277	6,438	6,603	6,772	6,946	7,124	7,307	7,494	7,686
U-16			6,438	6,603	6,772	6,946	7,124	7,307	7,494	7,686	7,883
U-17	WWTP Supervisor	B	6,603	6,772	6,946	7,124	7,307	7,494	7,686	7,883	8,085
U-18	Sergeant	C	6,772	6,946	7,124	7,307	7,494	7,686	7,883	8,085	8,293
U-19	City Engineer	C	6,946	7,124	7,307	7,494	7,686	7,883	8,085	8,293	8,505
U-20	Building Official	A	7,124	7,307	7,494	7,686	7,883	8,085	8,293	8,505	8,723
U-21			7,307	7,494	7,686	7,883	8,085	8,293	8,505	8,723	8,947
U-22	Library Director	A	7,494	7,686	7,883	8,085	8,293	8,505	8,723	8,947	9,176
U-23			7,686	7,883	8,085	8,293	8,505	8,723	8,947	9,176	9,412
U-24			7,883	8,085	8,293	8,505	8,723	8,947	9,176	9,412	9,653
U-25	Lieutenant City Planner	C A	8,085	8,293	8,505	8,723	8,947	9,176	9,412	9,653	9,901
U-26			8,293	8,505	8,723	8,947	9,176	9,412	9,653	9,901	10,154
U-27			8,505	8,723	8,947	9,176	9,412	9,653	9,901	10,154	10,415
U-28	Public Works Director	A	8,723	8,947	9,176	9,412	9,653	9,901	10,154	10,415	10,682
U-29	Deputy City Administrator	A	8,947	9,176	9,412	9,653	9,901	10,154	10,415	10,682	10,956
U-30	Chief of Police	A	9,176	9,412	9,653	9,901	10,154	10,415	10,682	10,956	11,237
U-31			9,412	9,653	9,901	10,154	10,415	10,682	10,956	11,237	11,525
U-32			9,653	9,901	10,154	10,415	10,682	10,956	11,237	11,525	11,820
U-33			9,901	10,154	10,415	10,682	10,956	11,237	11,525	11,820	12,123
U-34			10,154	10,415	10,682	10,956	11,237	11,525	11,820	12,123	12,434
U-35	City Administrator	A	10,415	10,682	10,956	11,237	11,525	11,820	12,123	12,434	12,753

## Financial Policies

### **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

### **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.
  - 1.2.4 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 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. This is described briefly as a "balanced budget".
- 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.

## Financial Policies

### **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 expenditure contingency in reserve.
- 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**

- 7.1. The Government 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.
  - 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.

## Financial Policies

### CITY OF ST. HELENS INVESTMENT POLICY

#### I. Purpose

This Investment Policy defines the parameters within which funds are to be invested by the City of St. Helens ("the City"). The City is a local municipal government whose purpose is to service the residents of the City of St. Helens. This policy also formalizes the framework, pursuant to ORS 294.135, for the City of St. Helens' investment activities to ensure effective and judicious management of funds within the scope of this policy.

These guidelines are intended to be broad enough to allow designated investment staff to function properly within the parameters of responsibility and authority, yet specific enough to adequately safeguard the investment assets.

#### II. Governing Authority

The City's investment program shall be operated in conformance with Oregon Revised Statutes and applicable federal law. Specifically, this investment policy is written in conformance with ORS 294.035; 294.040; 294.052; 294.135; 294.145; and 294.810. All funds within the scope of this policy are subject to laws established by the state of Oregon. Any revisions or extensions of these sections of the ORS shall be assumed to be part of this Investment Policy immediately upon being enacted.

#### III. Scope

This policy applies to activities of the City with regard to investing the financial assets of all funds. Funds managed by the City that are governed by other investment policies are excluded from this policy; however, all funds are subject to Oregon Law. The amount of funds falling within the scope of this policy over the next three years is expected to range between \$1 million and \$5 million.

#### IV. General Objectives

The primary objectives, in priority order, of investment activities shall be:

1. **Preservation of Invested Capital.** Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The goal is to mitigate credit risk and interest rate risk.
2. **Liquidity.** The investment portfolio shall remain sufficiently liquid to meet all reasonably anticipated operating requirements. Furthermore, the portfolio should consist largely of securities with active secondary or resale markets. A portion of the portfolio also may be placed in the Oregon Short Term Fund which offers next-day liquidity. Where possible and prudent, the portfolio should be structured so that investments mature concurrent with anticipated demands.
3. **Return.** The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into consideration the safety and liquidity needs of the portfolio. Although return consists of both principal return (gains and losses due to market value fluctuations) and income return (yield), this policy discourages active trading and turnover of investments. Investments should generally be held to maturity.

#### V. Standards of Care

##### 1. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported and appropriate action is taken to control adverse developments within a timely fashion as defined in this policy.

The "prudent person" standard states:

"Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

## Financial Policies

### 2. **Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. Disclosure shall be made to the governing body. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City. Officers and employees shall, at all times, comply with the State of Oregon Government Standards and Practices code of ethics set forth in ORS Chapter 244.

### 3. **Delegation of Authority and Responsibilities**

#### i. **Governing Body**

The City Council will retain ultimate fiduciary responsibility for invested funds. The governing body will receive reports, pursuant to, and with sufficient detail to comply with ORS 294.085 and 294.155.

#### ii. **Delegation of Authority**

Authority to manage investments within the scope of this policy and operate the investment program in accordance with established written procedures and internal controls is granted to the Finance Director, hereinafter referred to as Investment Officer, and derived from the following: ORS 294.035 to 294.053, 294.125 to 294.145, and 294.810.

No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

All participants in the investment process shall seek to act responsibly as custodians of the public trust. No officer or designee may engage in an investment transaction except as provided under the terms of this policy and supporting procedures.

#### iii. **Investment Municipal Advisor**

The City Council may engage the services of one or more external investment managers to assist in the management of the entity's investment portfolio in a manner consistent with this investment policy. Investment advisers may be hired on a non-discretionary basis. All investment transactions by approved investment advisers must be pre-approved in writing by the Investment Officer and compliant with this Investment Policy. If the City hires an investment adviser to provide investment management services, the adviser is authorized to transact with its direct dealer relationships on behalf of the City.

## VI. **Transaction Counterparties, Investment Advisors, and Depositories**

### 1. **Broker/Dealers**

The Investment Officer shall determine which broker/dealer firms and registered representatives are authorized for the purposes of investing funds within the scope of this investment policy. A list will be maintained of approved broker/dealer firms and affiliated registered representatives.

The following minimum criteria must be met prior to authorizing investment transactions. The Investment Officer may impose more stringent criteria.

#### i. **Broker/Dealer firms must meet the following minimum criteria:**

- A. Be registered with the Securities and Exchange Commission (SEC)
- B. Be registered with the Financial Industry Regulatory Authority (FINRA)
- C. Provide most recent audited financials
- D. Provide FINRA Focus Report filings

## Financial Policies

- ii. Approved broker/dealer employees who execute transactions with the City must meet the following minimum criteria:
  - A. Be a registered representative with the Financial Industry Regulatory Authority (FINRA);
  - B. Be licensed by the state of Oregon;
  - C. Provide certification (in writing) of having read, understood; and agreed to comply with the most current version of this investment policy.
  
- iii. The Investment Officer may want to establish policy for engaging broker/dealer firms and registered representatives that are more restrictive than states in this policy. Additional requisites or due diligence items may include:
  - A. Positive references from at least three other local government clients.
  - B. As part of the periodic due diligence review, inquiries with other local government clients with regard to their recent experiences with broker/dealer firms or registered representatives and any change in relationship status.
  - C. Requirement that approved registered representatives provide notification within 30 days of any formal investigations or disciplinary actions initiated by federal or state regulators.
  - D. Requirement that prospective registered representatives have an established history of advising local governments with similar amounts of assets under management.
  
- iv. Periodic (at least annual) review of all authorized broker/dealers and their respective authorized registered representatives will be conducted by the Investment Officer. Factors to consider would be:
  - A. Pending investigations by securities regulators
  - B. Significant changes in net capital
  - C. Pending customer arbitration cases
  - D. Regulatory enforcement actions

### 2. Direct Issuers

Obligations that are permitted for purchase by this policy may be purchased directly from the issuer.

### 3. Investment Advisers

A list will be maintained of approved advisers selected by conducting a process of due diligence.

- i. The Following items are required for all approved Investment Advisers:
  - A. The investment adviser firm must be registered with the Securities and Exchange Commission (SEC) or licensed by the state of Oregon (Note: Investment adviser firms with assets under management > \$100 million must be registered with the SEC, otherwise the firm must be licensed by the state of Oregon.
  - B. All investment adviser firm representatives conducting investment transactions on behalf of the City must be registered representatives with FINRA
  - C. All investment adviser firm representatives conducting investment transactions on behalf of the City must be licensed by the state of Oregon.
  - D. Certification, by all of the adviser representatives conducting investment transactions on behalf of this entity, of having read, understood and agreed to comply with this investment policy.
  
- ii. A periodic (at least annual) review of all investment advisers under contract will be conducted by the Investment Officer to determine their continued eligibility within the portfolio guidelines. Factors to consider would be:
  - A. Pending investigations by securities regulators
  - B. Significant changes in net capital
  - C. Pending customer arbitration cases
  - D. Regulatory enforcement actions

## Financial Policies

- iii. The Investment Officer may want to establish guidelines or policy for engaging investment advisers' services that are more restrictive than stated in this policy. Additional requisites or due diligence items may include:
- A. Positive references from at least three other local government clients of a prospective investment adviser firm.
  - B. As part of the periodic due diligence review, inquiries with other local government clients of approved investment advisers with regard to their recent experiences with the adviser and any change in the relationship status.
  - C. Requirement that approved investment advisers provide notification within 30 days of a relationship termination by an Oregon based local government.
  - D. Requirement that approved investment adviser provide notification within 30 days of any formal investigations or disciplinary actions initiated by federal or state regulators.
  - E. Requirement that prospective investment advisers have an established history of advising local governments with similar amounts of assets under management.

#### 4. **Depositories**

All financial institutions who desire to become depositories must be qualified Oregon Depositories pursuant to ORS Chapter 295.

#### 5. **Competitive Transactions**

- i. The Investment Officer shall obtain and document competitive bid information on all investments purchased or sold in the secondary market. Competitive bids or offers should be obtained, when possible, from at least three separate brokers/financial institutions or through the use of a nationally recognized trading platform.
- ii. In the instance of a security for which there is no readily available competitive bid or offering on the same specific issue, then the Investment Officer shall document quotations for comparable or alternative securities.
- iii. When purchasing original issue instrumentality securities, no competitive offerings will be required as all dealers in the selling group offer those securities as the same original issue price. However, the Investment Officer is encouraged to document quotations on comparable securities.
- iv. If an investment adviser provides investment management services, the adviser must retain documentation of competitive pricing execution on each transaction and provide upon request.

### VII. **Administration and Operations**

#### 1. **Delivery vs Payment**

All trades are marketable securities will be executed (cleared and settled) by delivery vs. payment (DVP) to ensure that securities are deposited in the City's safekeeping institution prior to the release of funds.

#### 2. **Third-Party Safekeeping**

Securities will be held by an independent third-party safekeeping institution selected by the City. All securities will be evidenced by safekeeping receipts in the City name. Upon request, the safekeeping institution shall make available a copy of its Statement on Standards for Attestation Engagements (SSAE) No. 16.

## Financial Policies

### 3. Internal Controls

The Investment Officer and City Council are jointly responsible for establishing and maintaining an adequate internal control structure designed to reasonably assure that invested funds are invested within the parameters of this Investment Policy and, protected from loss, theft, or misuse. Specifics for the internal control shall be documented in writing. The established control structure shall be reviewed and updated periodically by the City Council.

The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgements by management. The internal controls shall address the following points at a minimum:

- i. Compliance with Investment Policy
- ii. Control of collusion
- iii. Separation of transaction authority from accounting and record keeping
- iv. Custodial safekeeping
- v. Avoidance of physical delivery of securities whenever possible and address control requirements for physical verifiable electronic form
- vi. Clear delegation of authority to subordinate staff members
- vii. Confirmation of transactions for investments and wire transfers in written or digitally verifiable electronic form
- viii. Dual authorizations of wire and automated clearing house (ACH) transfers
- ix. Staff training
- x. Review, maintenance and monitoring of security procedures both manual and automated

4. An external auditor shall provide an annual independent review to assure compliance with Oregon state law and the City's policies and procedures.

## Financial Policies

### VIII. Suitable and Authorized Investments

#### 1. Permitted Investments

The following investments are permitted pursuant to ORS 294.035, 294.040, and ORS 294.810. (Note: Permitted investments may be more restrictive than ORS 294.035 and 294.810).

US Treasury Obligations: U.S. Treasury and other government obligations that carry the full faith and credit guarantee of the United States for the timely payment of principal and interest.

US Agency Obligations: Senior debenture obligations of U.S. federal agencies and instrumentalities or U.S. government sponsored enterprises (GSE).

Oregon Short Term Fund

Corporate Indebtedness

Commercial Paper issued under the authority of section 3(a)2 or 3(a)3 of the Securities Act of 1933.

Corporate Bonds

Repurchase Agreements

Municipal Debt

Lawfully issued debt obligations of the agencies and instrumentalities of the State of Oregon and its political subdivisions. Lawfully issued debt obligations of the States of California, Idaho, and Washington and the political subdivisions of those states.

Bankers Acceptances

Qualified Institution Time Deposits/Savings Accounts/Certificates of Deposit

#### 2. Approval of Permitted Investments

If additional types of securities are considered for investment, pre Oregon state statute they will not be eligible for investment until this Policy has been amended and the amended version adopted by the City.

#### 3. Prohibited Investments

##### i. Private Placement or "144A" Securities

Private placement or "144A" Securities are not allowed. For purposes of the policy, SEC Rule 144A securities are defined to include commercial paper privately placed under section 4(a)(2) of the Securities Act of 1933.

##### ii. US Agency Mortgage-backed Securities

US Agency mortgage-backed securities such as those securities issued by FNMA and FHLMC are not allowed.

##### iii. Securities Lending

The City shall not lend securities nor directly participate in a securities lending program

#### 4. Demand Deposits and Time Deposits

i. All demand deposits and time deposits (Examples of time deposits are: certificates of deposit and savings accounts) shall be held in qualified Oregon depositories in accordance with ORS Chapter 295.

ii. Demand deposits in qualified depository institutions are considered cash vehicles and are therefore outside the scope of restrictions of this policy. Pursuant to ORS 294.035(3)(d), time deposits, certificates of deposit and savings accounts are considered investments and within the scope of this policy.

#### 5. Repurchase Agreements

i. ORS 294.035 (3)(j) requires repurchase agreement collateral to be limited in maturity to three years and priced according to percentages prescribed by written policy of the Oregon Investment Council or the Oregon Short Term Fund Board.

ii. ORS 294.035 (2) limits the maximum term of any repurchase agreement to 90 days.

iii. The OSTF Board has adopted the following margins:

A. US Treasury Securities: 102%

B. US Agency Discount and Coupon Securities: 102%

C. Mortgage Backed and Other\*: 103%

\*Limited to those securities described in ORS 294.035(1)

## Financial Policies

**IX. Investment Parameters**

**1. Credit Risk**

Credit risk is the risk that a security or a portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. Credit risk will be mitigated by the following guidelines:

**i. Diversification**

It is the policy of the City to diversify its investments. Where appropriate, exposures will be limited by security type; maturity; issuance; issuer, and security type, Allowed security types and Investment exposure limitations are detailed in the table below.

**ii. Recognized Credit Ratings**

Investments must have a rating from at least one of the following nationally recognized statistical ratings organizations (NRSRO): Moody’s Investors Service; Standard and Poor’s; and Fitch Ratings Service as detailed in the table below. Ratings used to apply the guidelines below should be investment level ratings and not issuer level ratings.

**iii. Portfolio Average Credit Rating**

The minimum weighted average credit rating of the portfolio’s rated investments shall be Aa/AA/AA by Moody’s Investors Service; Standard & Poor’s; and Fitch Ratings Service respectively.

**iv. Exposure Constraints and Minimum Investment Credit Ratings**

The following table limits exposures among investments permitted by this policy.

ISSUE TYPE	MAXIMUM % HOLDINGS	MINIMUM RATINGS Moody’s / S&P / Fitch
US Treasury Obligations	100%	-
US Agency Securities	100%	-
- Per Agency (Senior Obligations Only)	50%	-
Oregon Short Term Fund	Maximum allowed per ORS 294.810	-
Banker’s Acceptances	25% *	A1+ / P1 / F1+
Time Deposits/Savings	50%	-
Accounts/Certifications of Deposit **		
- Per Institution	25%	-
Repurchase Agreements	5%	-
Corporate Debt (Total)	15% ***	-
Corporate Commercial Paper	15% ***	-
Per Issuer	2.5% ****	A1 / P1 / F1
Corporate Bonds	10% ***	-
Per Issuer	2.5% ****	Aa / AA / AA
Municipal Debt (Total)	10%	-
Municipal Commercial Paper	10%	A1 / P1 / F1
Municipal Bonds	10%	Aa / AA / AA

- \* 25% Maximum per ORS 294.035(D)
- \*\* As Authorized by ORS 294.035(3)(d)
- \*\*\* 35% Maximum per ORS 294.035(D)
- \*\*\*\* 5% Maximum per ORS 294.035(D)

**v. Determining a Security’s Rating**

A single rating will be determined for each investment by utilizing the lowest security level rating available for the security from Standard and Poor’s, Moody’s Investor Services and Fitch Ratings respectively.

**vi. Restriction on Issuers With Prior Default History**

Per ORS 294.040, the bonds of issuers listed in ORS 294.035 (3)(a) to (c) may be purchased only if there has been no default in payment of either the principal of or the interest on the obligations of the issuing county, port, school district or city, for a period of five years next preceding the date of the investment.

## Financial Policies

### 2. Liquidity Risk

Liquidity risk is the risk that an investment may not be easily marketable or redeemable. The following strategies will be employed to mitigate liquidity risks:

- i. The value of at least 25% of funds available for investing or six months of budgeted operating expenditures will be invested in the Oregon Short Term Fund, with a qualified depository institution, or investments maturing in less than 60 days to provide sufficient liquidity for expected disbursements
- ii. Funds in excess of liquidity requirements are allowed for investments maturing in greater than one year. However, longer-term investments tend to be less liquid than shorter term investments. Portfolio investment maturities will be limited as follows:

**Total Portfolio Maturity Constraints:**

MATURITY CONSTRAINTS	MINIMUM % OF TOTAL PORTFOLIO
Under 60 Days	25% or six months of Estimated Operating Expenditures
Under 2 Years	50%
Under 5 Years	100%

- iii. Reserve or Capital Improvement Project monies may be invested in securities exceeding the maximum term if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds.
- iv. Larger issuance sizes enhance liquidity as there are likely to be a greater number of investors. Issuance sizes above a minimum amount qualify a corporate or municipal debt bond issuance for index eligibility. Index eligible bonds have a significantly larger investor base which improves liquidity.
- v. Limiting investment in a specific debt issuance improves secondary market liquidity by assuring there are other owners of the issuance.

ISSUE TYPE	MAXIMUM % OF ISSUANCE* (PAR)
US Agency Securities	50%
Corporate Debt (Total)	-
Corporate Commercial Paper	100%
Corporate Bonds	25%
Municipal Bonds	25%

### 3. Interest Rate Risk

Longer-term investments have the potential to achieve higher returns but are also likely to exhibit higher market value volatility due to the changes in the general level of interest rates over the life of the investment(s). Interest rate risk will be mitigated by providing adequate liquidity for short term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes. Certain types of securities, including variable rate securities, securities with principal pay-downs prior to maturity, and securities with embedded options, will affect the interest rate risk profile of the portfolio differently in different interest rate environments. The following strategies will be employed to control and mitigate adverse changes in the market value of the portfolio due to changes in interest rates:

- i. Where feasible and prudent, investment maturities should be matched with expected cash outflows to mitigate market risk.
- ii. To the extent feasible, investment maturities not matched with cash outflows, including liquidity investments under one year, should be staggered to mitigate reinvestment risk.
- iii. No commitments to buy or sell securities may be made more than 14 days prior to the anticipated settlement date, or receive a fee other than interest for future deliveries.
- iv. The maximum percent of callable securities in the portfolio shall be 50%;
- v. the Maximum stated final maturity of individual securities in the portfolio shall be five years, except as otherwise stated in this policy.
- vi. The maximum portfolio average maturity (measured with stated final maturity) shall be 2.5 years.

## Financial Policies

### X. Investment of Proceeds from Debt Issuance

1. Investments of bond proceeds are restricted under bond covenants that may be more restrictive than the investment parameters included in this policy. Bond proceeds shall be invested in accordance with the parameters of this policy and the applicable bond covenants and tax laws.
2. Funds from bond proceeds and amounts held in a bond payment reserve or proceeds fund may be invested pursuant to ORS 294.052. Investments of bond proceeds are typically not invested for resale and are maturity matched with outflows. Consequently, funds within the scope of ORS 294.052 are not subject to this policy's liquidity risk constraints within section IX (2).

### XI. Investment of Reserve or Capital Improvement Funds

1. Pursuant of ORS 294.135(1)(b), reserve or capital improvement project monies may be invested in securities exceeding three years when the funds in question are being accumulated for an anticipated use that will occur more than 18 months after the funds are invested, then, upon the approval of the governing body of the county, municipality, school district or other political subdivision, the maturity of the investment of investments made with the funds may occur when the funds are expected to be used.

### XII. Guideline Measurement and Adherence

#### 1. Guideline Measurement

Guideline measurements will use market value of investments

#### 2. Guideline Compliance

- i. If the portfolio falls outside of compliance with adopted investment policy guidelines or is being managed inconsistently with this policy, the Investment Officer shall bring the portfolio into compliance in a prudent manner and as soon as prudently feasible.
- ii. Violations of portfolio guidelines as a result of transactions actions to bring the portfolio back into compliance and; reasoning for actions taken to bring the portfolio back in compliance shall be documented and reported to the City Council.
- iii. Due to fluctuations in the aggregate surplus funds balance, maximum percentages for a particular issuer or investment type may be exceeded at a point in time. Securities need to be liquidated to realign the portfolio; however, consideration should be given to this matter when future purchases are made to ensure that appropriate diversification is maintained.

When comparing performance, all fees and expenses involved with managing the portfolio shall be included in the computation of the portfolio's rate of return.

#### 3. Marking to Market

The market value of the portfolio shall be calculated at least quarterly and a statement of the market value of the portfolio shall be issued at least quarterly.

#### 4. Audits

Management shall establish an annual process of independent review by the external auditor to assure compliance with internal controls. Such audit will include tests deemed appropriate by the auditor.

## Financial Policies

### XIII. Reporting and Disclosure

#### 1. Compliance

The Investment Officer shall prepare a report at least quarterly that allows the City Council to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the investment oversight body. The report will include, at a minimum, the following:

- i. A listing of all investments held during the reporting period showing: par/face value; accounting book value; market value; type of investment; issuer; credit ratings; and yield to maturity (yield to worst if callable).
- ii. Average maturity of the portfolio at period-end
- iii. Maturity distribution of the portfolio at period-end
- iv. Average portfolio credit quality of the portfolio at period-end
- v. Average weighted yield to maturity (yield to worst if callable investments are allowed) of the portfolio
- vi. Distribution by type of investment
- vii. Transactions since last report
- viii. Distribution of transactions among financial counterparties such as broker/dealers
- ix. Violations of portfolio guidelines or non-compliance issues that occurred during the prior period or that are outstanding. This report should also note actions (taken or planned) to bring the portfolio back into compliance.

#### 2. Performance Standards / Evaluation

At least annually, the Investment Officer shall report comparisons of investment returns to relevant alternative investments and comparative Bond Indexes. The performance of the portfolio should be compared to the performance of alternative investments such as available certificates of deposit; the Oregon Short Term Fund; US Treasury rates; or against one or bond indices with a similar risk profile (e.g., Bond indexes comprised high grade investments and maximum maturities of three years).

### XIV. Policy Maintenance and Considerations

#### 1. Review

The investment policy shall be reviewed at least annually to ensure its consistency with the overall objectives of preservation of principal, liquidity and return, and its relevance to current law and financial and economic trends.

#### 2. Exemptions

Any investment held prior to the adoption of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested as provided by this policy.

#### 3. Policy Adoption and Amendment

This investment policy and any modifications to this policy must be formally approved in writing by the City Council of the City. This policy must be submitted to the Oregon Short Term Fund (OSTF) Board for review if:

- i. This policy allows maturities beyond 18 months unless the funds are being accumulated for a specific purpose, including future construction projects, and upon approval of the City Council, the maximum maturity date matches the anticipated use of the funds (ORS 294.135(1)(b) and 294.135(3)).

And either:

- A. This policy has never been submitted to the OSTF Board for comment;
- B. Material changes have been made since the last review by the OSTF Board.

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**GLOSSARY**

<b>Actual</b>	Actual, as used in a fund, revenue, and expenditure summaries within the budget document, represents the actual cost results of operations. This category is presented on a budgetary basis, and thus excludes depreciation and amortization and includes principle payment on debt.
<b>Adopted Budget</b>	The budget as finally adopted by the City Council and represents the financial plan of the City which forms the basic and limits for appropriations for the fiscal year.
<b>Appropriations</b>	Legal authorization granted by the City Council to spend public funds
<b>Approved Budget</b>	The approved budget is that budget recommended by the Budget Committee and is reviewed by the City Council prior to adoption.
<b>Assessed Value</b>	The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.
<b>Audit</b>	Conducted by an independent Certified Public Accounting (CPA) Firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and results of operations are in conformity with generally accepted accounting principles.
<b>Budget</b>	Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the upcoming year.
<b>Budget Committee</b>	A panel of citizens consisting of the City Council and equal lay members responsible for the review and recommendation of the annual budget
<b>Budget Message</b>	An explanation of the principle budget items, an outline of the City's experience and its current financial status, and recommendation regarding the proposed budget
<b>Budget Officer</b>	Person responsible for assembling the budget
<b>Budget Resolution</b>	The budget is adopted each year by the City Council through passage of a resolution. This budget resolution is the guiding document for compliance with budget law and for any necessary adjustments during the fiscal year
<b>Budgetary Basis</b>	Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP); with the following exceptions in the proprietary funds. The City budgets for bond principal retirements and does not budget for amortization or depreciation
<b>Capital Outlay/Expenditure</b>	Items which generally have useful life of one or more years, such as machinery, land, furniture, equipment or building
<b>Contingency</b>	A line item appropriation within an operating fund. Each operating fund is allowed one appropriation for a general operation contingency. The estimate for general contingencies is based on the assumption that is in any municipal fund; certain unforeseen expenditures will become necessary
<b>Debt Service</b>	The payment of general long-term debt, consisting of principle and interest payments
<b>Department</b>	A major unit of the City which has been assigned overall management responsibility for an operation or a group of related operations which a functional area
<b>Enterprise Fund</b>	A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominately self-supporting by user charges and fees
<b>Fiscal Year</b>	A twelve-month period designated as the operating year for accounting and budgeting process in an organization. The City of St. Helens' fiscal year is July 1 through June 30
<b>Franchise Fee</b>	A franchise fee is charged for the privilege of using public right -of-way and property within the City for public or private purpose. The City currently assesses franchise fees on cable television, utilities, and gas and telephone services
<b>FTE</b>	An abbreviation for Full-Time equivalent employees. Staffing levels are measured in FTE to give consistent comparisons from year to year. A regular full-time employee is 1.0 FTE

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

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