

City of St Helens

FY 2022-23

Budget Analysis

Executive summary:

The intent of this report is to highlight the FY 2022-23 Budget position of the city as of October 31, 2022. It incorporates the review process conducted with each department and recommended improvements to enhance transparency of the budget document and assist the users (i.e., Departments, City Council, and citizens) in tracking the financial performance of the City through the year.

Overview:

Over the past couple of months, the City Administrator and contract Interim Finance Director held budget meetings with each of departments to talk about 2022-23 budget. Items discussion included but not limited to:

- 1) A frank discussion of past frustrations they may have experienced with the flow of information to/from Finance and what they envision would help address these opportunities,
- 2) Distributed reports (summary and detail), to help facilitate discussions on projecting out the remainder of the year expenditures (line items and vendors), and identification of possible budget shortfalls / savings / new revenue services,
- 3) Potential changes to the budget and reporting that would enhance their control of monitoring the budget (enhance transparency),
- 4) Discuss the process of budget amendments (between budget lines vs contingencies vs new revenues, one-time change versus on going, etc.),
- 5) Modeling / forecasting involved with applicable changes, and
- 6) Re-emphasize the need for early detection/discussions on potential budget shortfalls in the current year and development of solutions (i.e., budget adjustments, operational changes, financing needs, etc.).

In general, each department had very similar concerns consisting of improved communications over financial and operational opportunities, the where and how to find key appropriations that have been approved by the budget committee, location of reserves that were the safety net for City's equipment / infrastructure, and the staffing levels now and projected after the conclusion of ARPA grant funding.

These meetings have resulted in the following actions and recommended FY 22-23 Budget amendments.

Police Department - opportunities consisted of:

- Personnel Services budget – want to confirm staffing complement fully funded and staffing recruitment may continue. Assured Position/Staffing levels/funding fully intact for the 22-23 Budget.
- Locating in the budget where the special appropriations approved in the budget process to facilitate the purchase of new Body Cameras (\$28,000 per year, for five years) and a new Report Management System (RMS) (\$80,000 per year for two years) were? After thorough review of the Budget, these appropriations were inadvertently left out of the final Budget resolution,
- Fuel appropriations – due to a budget input error the fuel appropriation was incorporated in with the professional services appropriations,
- Unbundle some the appropriation budget lines to better facilitate timely analysis of their budget,

- Hold regular (Quarterly) meetings with Administration/Finance to review budget, reports, and other operational concerns related to Budget/Finance (i.e., strategize on improving police uniform process), and
- Enhance training on Tyler's Incode Financial System

Analysis of the Police Budget as well as detail review of the budget in whole has identified the following additional appropriations to the police budget.

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
General Fund 100				
Police			83,000	
100-705-52006	Computer Maintenance	35,000	(25,000)	10,000
	Change over to Report Management System			
	City of Portland		(25,000)	
100-705-52029	Report Writing	-	80,000	80,000
	Change over to Report Management System			
	Budget Committee Authorized			
	\$160,000 paid over two years		80,000	
100-705-52042	Body Cameras	-	28,000	28,000
	Budget Committee Authorized			
	\$140,000 paid over five years to replace body cameras		28,000	

There may be additional appropriations required for the implementation and continued support of the Report Writing Management System. As further detail is gathered, Council will be updated accordingly.

Library Department – opportunities consist of:

- Concerned about continuing existing service levels with limited budget appropriations compounded by inflations. With existing budget, meeting Council goals for anticipated Courier Services, Makerspace program, increased digital material, and rebranding library will be a challenge.
- Need to fund Janitorial Services for the library without having to take away from limited funds dedicated for other operational needs. In preparing the budget, initial assumption was Janitorial Services was going to be moved in house, eliminating contract services. However, this option did not materialize and subsequently the library's budget was not adjusted accordingly.
- Recruitment expense – how does these expenditures get covered? Appears that the only recruitment expenses in the general fund was budgeted in the City Recorder's Office for \$5,000. However, total recruitment is estimated at \$45,000 for City Library, Parks & Recreation, Finance and Police. Supplemental appropriation of funds recommended in the City Recorder's division (coordination point) and expenditures incurred by Parks and Library be transfer over accordingly.
- Are there reserves to help offset the library equipment and building improvements required? After fully reviewing all funds, staff has identified reserves that are specifically dedicated to being used for these purposes (Technology Reserve and Library Building Reserve), but due to changes in funds and structure of the current budget, these reserves were not readily discernable or appropriated accordingly. Recommended appropriations are identified later in this report.
- Donations from the Friends of Library and other donors to cover one-time costs are not identified in the budget. Staffing is concerned that if these funds are not specifically dedicated outside the general fund the donors may lose the transparency of their donations and how they are applied. Currently the Library

still have reserves sitting in the Community Enhancement Fund and staff recommends continuing to utilize accounts in the Community Enhancement accordingly.

Analysis of the Library Budget as well as detail review of the budget in whole has identified the following additional appropriations to the library budget.

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
General Fund 100				
Library			30,100	
100-706-52023	Facility Maintenance	20,000	30,100	50,100
	Janitorial Services			
	CBM Systems LLC (2,000/month)		24,000	
	HVAC Quarterly Service Maintenance			
	Trtter & Morton		6,100	
Community Enhancement Fund 203				
Library Reserves				
203-706-37014	Donations	-	1,200	1,200
203-706-39001	Beginning reserves	32,000	(12,431)	19,569
Total Revenues - Change		-	(11,231)	
203-706-52028	Projects & Programs	162,000	(12,531)	149,469
203-706-52078	Library Donations Expense	-	200	200
203-706-52078	Library facility improvements	-	1,000	1,000
203-706-52078	Makerspace	-	100	100
Total Expenditures - Changes			(11,231)	

Parks and Recreation – Opportunities consisted of:

- Status on analysis of ARPA funding and ability to continue staffing levels/programs beyond grant timelines – December 2024. Staff hopefully have some preliminary analysis complete in the next couple of weeks.
- Budget flexibility – ability for the budget to be flexible enough to meet the development of new programs and revenue streams. Staff are working together in development of new revenue and program expenditure codes to enhance track and address new programs. Staff strongly believes that the continued utilization of the Community Enhancement Fund and Parks/Recreation reserves a key eliminate in achieving that budget flexibility.
- Need to also calculate the remaining reserves from previous year grants to assure proper application of such reserves.
- Park funding – Parks has a plethora of needs from tree removals and replacement of playground equipment to McCormick Park field repairs. It would be helpful to ID possible funding sources to help address these concerns (i.e. SDC funds availability, any residual Facilities Maintenance Funds, etc..).

Analysis of the Parks and Recreation Budget as well as detail review of the budget in whole has identified the following additional appropriations to the Parks and Recreation budget.

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
General Fund 100				
100-000-34001	Dockside Services	-	18,000	18,000
	Moved from Tourism		18,000	

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
General Fund 100				
<u>Parks and Recreation</u>			17,000	
100-708-52046	Dock Services (expenditures)	-	18,000	18,000
	Moved from Tourism (offset - Revenues)		18,000	
100-709-51020	Grant Recoverable wages	-	(1,000)	(1,000)
	Moved to Community Enhancement - Match grants		(1,000)	

Recommend moving Dockside Services back to Parks (from Tourism) both revenues and expenses. In addition, added new expenditure line (Offset to personnel Services Costs) to recreation to recover some wages from grants received in the Community Enhancement Fund.

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
Community Enhancement Fund 203				
<u>Park Reserves</u>				
203-708-33005	Grants	-	1,000	1,000
203-708-33006	Sponsorships	-	500	500
203-708-33007	Donations	-	500	500
203-708-39001	Beginning reserves	-	38,493	38,493
Total Revenues - Change		-	40,493	
203-708-52028	Programs (Multiple Exp Lines totaling)	-	2,000	2,000
203-708-58001	Contingency	-	38,493	38,493
Total Expenditures - Changes			40,493	
<u>Recreation Reserves</u>				
203-709-33005	Grants	-	1,000	1,000
203-709-33xxx	Grants, Donations, Sponsorships	-	200,000	200,000
203-709-39001	Beginning reserves	-	81,523	81,523
Total Revenues - Change		-	282,523	
203-709-51020	Grant Recoverable Wages	-	1,000	1,000
203-709-52028	Programs (Multiple Exp Lines totaling)	-	200,000	200,000
203-709-58001	Contingency	-	81,523	81,523
Total Expenditures - Changes			282,523	

Recommend continued use of Community Enhancement Fund to account for grants, sponsorships and donations of parks and recreation programs that would not be other wise provided.

Please note: Staff is still reconstructing reserve balances, therefore listing last years reserves in contingency until fully vetted.

Public Works – Opportunities consisted of:

- Staffing levels – Concern with numerous staffing complement scenarios present through the budget process, wanted an accounting of the process to assure unfilled positions are still budgeted accordingly. After thorough review staff has confirmed the Public Works staffing complement budget included the current vacant position. Filling vacant positions should be initiated, but caution that until multi-year forecasts for applicable funds are updated to assure sustainability of staffing levels, not all positions should be filled immediately.

- Identify and assure adequate appropriations for Capital Projects. With the 2022-23 budget, many of the projects were lumped together in generic expenditure lines labeled Capital Outlay. Needed a detail breakout by individual projects to assure funding and ability to track accordingly. Staff has updated the five-year CIP listing of projects, assigned individual expenditure lines (Project numbers), and have outline supplemental appropriations accordingly.
- Reserves – with numerous changes in the budget which resulted in the closing of several internal service funds (Major Maintenance Fund 704 in 21-22, Technology Fund 702 in 21-22, and Equipment Fund 701 in 20-21) and changes to the Community Enhancement funds, there was confusion as to where the reserve balances were transfer to and how they are being utilized in the 22-23 Budget.
- Public Works Operating Fund had several reappropriations in FY 21-22 which resulted in drawing down on the fund balance by \$340,000 as of June 30, 2022. Unfortunately, this reduction was not reflected in the 22-23 beginning fund balance, requiring a supplemental budget adjustment to balance the fund and maintain adequate reserves.

The following supplemental budget adjustments addresses these concerns:

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
Community Development Fund 202				
202-721-33005	Grants ARPA Mainstreet	-	60,000	60,000
202-721-33005	Grants ARPA Small Business	-	30,000	30,000
202-722-33005	Grants ARPA Water/Sewer	-	200,000	200,000
202-723-37004	Potential loan proceeds - Committed	7,000,000	7,667,700	14,667,700
202-723-37004	Potential additional loan proceeds	-	2,893,760	2,893,760
202-723-33005	OPRD Riverwalk Grants	880,000	464,000	1,344,000
202-724-37030	Timber Harvest	5,000	895,000	900,000
202-000-38001	Transfer - ARPA Reprogram - Rec Cente	-	23,030	23,030
Total Revenues - Change			12,233,490	
Economic Development				
202-721-52011	Public Engagement	-	4,000	4,000
Riverfront	Updated project costs (2 Years)			
202-723-52019	Professional Services	1,000,000	(860,000)	140,000
202-723-53102	Downtown Infrastructure	-	5,302,900	5,302,900
202-723-53102	Downtown Infrastructure	-	9,523,990	9,523,990
202-723-53902	Columbia View Park	-	1,501,470	1,501,470
202-723-52055	Riverwalk Project	6,880,000	(4,442,900)	2,437,100
Total Expenditures - Changes			11,029,460	

Please note this reflects an update to the Downtown and Riverfront improvement projects (funding sources and expenditures) that will be required over the next two-year period. Please note there are funding components to these projects in the Street, Water, Sewer, and Parks SDC funds (illustrated below). In addition, receipt of ARPA grant funds received in August 2022 reflected the remainder of the committed funds through December 2024. Increases in ARPA revenues are also reflected in the General Fund as well. Economic Development division increase reflects Public Engagement costs associated with projects.

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
Street Fund 205				
205-000-33005	Grants (STP)	450,000	8,000	458,000
205-000-33009	Grants (ODOT)	-	322,536	322,536
Total Revenues - Change			330,536	
205-000-52063	PW Operation Fund Charges	84,000	25,000	109,000
205-000-53001	Street Improvements & Overlay	500,000	(42,000)	458,000
205-000-53101	Columbia Blvd Sdiewalks	-	403,170	403,170
Total Expenditures - Changes			361,170	
205-000-58001	Contingency	906,000	(30,634)	875,366

Public Works Operating Charges increased to address reduction in beginning Fund balance in the Public Works Operating Fund 703. Additional Columbia Blvd Sidewalks are added as part of ODOT grant received, however project may be deferred due to un-anticipated excessive increase in project costs at this time.

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
Street SDC Fund 301				
301-000-53001	Capital Outlay	2,085,000	(583,983)	1,501,017
301-000-53102	Downtown (exclude Riverwalk/Columbia)	-	500,000	500,000
301-000-53001	Street Improvements & Overlays	-	42,100	42,100
Total Expenditures - Changes			(41,883)	
301-000-39001	Beginning Fund Balance (Un-Audited)	2,110,000	(41,883)	2,068,117
Water SDC Fund 302				
302-000-53001	Capital Outlay	1,155,000	(503,690)	651,310
302-000-53303	Bayport Well Activation	-	4,000	4,000
302-000-53307	Back-up Generator - PW Shops	-	40,000	40,000
302-000-53102	Downtown (exclude Riverwalk/Columbia PK)		300,000	300,000
Total Expenditures - Changes			(159,690)	
302-000-39001	Beginning Fund Balance (Un-Audited)	1,515,000	(159,690)	1,355,310
Sewer SDC Fund 303				
303-000-53001	Capital Outlay	1,830,000	(707,800)	1,122,200
303-000-53403	WWTP Influent Flow Meter	-	6,800	6,800
303-000-53405	Basin 6 Pipeline upsize (Phase I)	-	301,000	301,000
303-000-53102	Downtown (exclude Riverwalk/Columbia)	-	400,000	400,000
Total Expenditures - Changes			-	
303-000-39001	Beginning Fund Balance (Un-Audited)	2,190,000	25,532	2,215,532
Storm SDC Fund 304				
304-000-53001	Capital Outlay	375,000	(160,000)	215,000
304-000-53502	Storm Drain Repairs - Engr	-	100,000	100,000
304-000-53503	Ridgeway Loop Improvements	-	60,000	60,000
Total Expenditures - Changes			-	
304-000-39001	Beginning Fund Balance (Un-Audited)	340,000	94,528	434,528
Parks SDC Fund 305				
305-000-53001	Capital Outlay	1,089,000	(1,000,000)	89,000
305-000-53902	Columbia Park Improvements	-	1,000,000	1,000,000
Total Expenditures - Changes			-	
305-000-39001	Beginning Fund Balance (Un-Audited)	989,000	74,106	1,063,106

Please note that the total funds available in each of the SDC funds have been appropriated, therefore when the un-audited fund balance is less than anticipated, reductions to appropriations should be made to assure the fund will not be overspent. In addition, the Downtown and Riverfront improvement projects are partially funded by SDC where applicable.

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
Water Fund 601				
601-000-37004	Miscellaneous	615,000	(600,000)	15,000
Total Revenue - Changes				(600,000)
601-731-52063	PW Operation Fund Charges	84,000	25,000	109,000
601-000-53001	Capital Outlay	66,000	(66,000)	-
601-000-53302	Annual Maint - Ops	-	200,000	200,000
601-000-53308	Sherman Place Wterline repl	-	200,000	200,000
601-000-53304	Repair existing Reservoir	-	850,000	850,000
601-000-53303	Bayport Well Activation	-	6,000	6,000
601-000-53305	New Controls at Collector Wells #2 & #3	-	13,000	13,000
601-000-53307	Back-up Generator pw shop	-	60,000	60,000
601-000-53309	Pump 10 @ Well 3 - replacement	-	84,000	84,000
601-000-53010	Annual Maintenance	200,000	(200,000)	-
601-000-53032	Reservoir	500,000	(500,000)	-
601-000-53033	WFF Rack Replacement	200,000	(200,000)	-
Total Expenditures - Changes			472,000	
601-000-58001	Contingency	2,651,000	(977,041)	1,673,959
601-000-58001	Beginning Fund Balance (Un-Audited)	3,919,000	94,959	4,013,959

Miscellaneous revenue was reduced because City received funds associated to reservoir settlement in previous year. Public Works Operating Charges increased to address reduction in beginning Fund balance in the Public Works Operating Fund 703. In the Capital Outlay, first quarter had an emergency replacement of Pump 10 @ Well 3, Sherman Place Waterline replace has been identified, and insufficient funds were budget for the water reservoir replacement.

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
Sewer Fund 603				
603-000-37004	Miscellaneous - Anticipated DEQ Loan	10,410,000	(10,400,000)	10,000
Total Revenues - Change			(10,400,000)	
603-735-52063	PW Operation Fund Charges	84,000	25,000	109,000
603-000-53001	Capital Outlay	199,000	(199,000)	-
603-000-53010	Annual Maintenance	160,000	(160,000)	-
603-000-53034	Basin 6 Project	5,859,000	(5,859,000)	-
603-000-53402	Annual Maint. Ops	-	150,000	150,000
603-000-53401	Annual Maint - Enger	-	100,000	100,000
603-000-53403	WWTP Influent Flow Meter	-	61,200	61,200
603-000-53404	WWTP Rebuild Hewadworks Screen	-	40,000	40,000
603-000-53407	Pump Station 3 - onsite generator	-	90,000	90,000
Total Expenditures - Changes			(5,751,800)	
603-000-58001	Contingency	6,189,000	(4,737,200)	1,451,800
603-000-58001	Beginning Fund Balance (Un-Audited)	3,475,000	(89,000)	3,386,000

Public Works Operating Charges increased to address reduction in beginning Fund balance in the Public Works Operating Fund 703. In the Capital Outlay, the Sewer Basin 6 Pipeline Upsizing has moved to FY 23-24 with just a minimal amount left in contingency to initiate engineering design, and the applicable DEQ loan funds have been reduced.

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
Storm Fund 605				
605-000-52067	PW Operation Fund Charges	84,000	25,000	109,000
605-000-53001	Capital Outlay	60,000	(60,000)	-
605-000-53010	Annual Maintenance	100,000	(100,000)	-
605-000-53503	Ridgeway Loop Improvements	-	60,000	60,000
605-000-53501	Annual Maintenance - Ops	-	100,000	100,000
Total Expenditures - Changes			25,000	
605-000-39001	Contingency	551,000	155,378	706,378
603-000-58001	Beginning Fund Balance (Un-Audited)	1,400,000	180,378	1,580,378

Public Works Operating Charges increased to address reduction in beginning Fund balance in the Public Works Operating Fund 703. There were no increase/decrease to Capital Outlay at this time.

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
Public Works Operating Fund 703				
703-000-34010	PW Operation Fund Charges	3,587,000	100,000	3,687,000
703-000-38001	Transfer in - Facility Fd Reserve	-	196,400	196,400
Total Revenues - Change			296,400	
703-739-52023	Facility Maintenance	9,000	21,000	30,000
Total Expenditures - Changes			21,000	
703-000-39001	Beginning Fund Balance (Un-Audited)	538,000	(340,315)	197,685
703-000-58001	Contingency	309,000	(65,915)	243,085

The anticipated Public Works Operating Fund Beginning balance (FY 22-23) was estimated to be \$538,000, however the Un-Audited Ending Fund Balance as of June 30, 2022, is actually \$197,685 or \$340,315 less than expected. This lower than anticipated fund balance reflects a supplemental budget amendment in June 2022, which was not reflected in the final 22-23 budget document. To assure full funding to the Public Works Operating Fund, staff recommends increasing the operating fund charges to recover these support costs associated with Street, Water, Sewer, and Storm. In addition, the anticipated ending fund balance in the Major Maintenance Fund 704 is budgeted to be transferred to the Community Enhancement Fund (Library Building reserve, ARPA reserve) and General Fund. Since the Public Works Operating Fund Division – Facilities Maintenance is charged with maintaining all City’s Facilities, staff recommends that the funds scheduled to be transferred to the General Fund be increased to cover Un-Audited Fund Balance and transferred to the Public Works Operating Fund. In addition, a portion of these funds should be appropriated to cover facility maintenance accordingly in the current year. Taking these actions will result in maintaining approximately 6% operating reserve.

City Recorder – Recruitment expenses have been charged to individual General Fund Departments’ operating budget in the past, however staff recommends that these costs should be coordinated by City Recorders division and funds appropriated to cover General Fund recruitments of vacate positions. Currently expenditures for Parks and Recreation, Library have been incurred and anticipated recruitment costs associated with Finance and Police are anticipated. Staff recommends supplement appropriations to the City Recorders division be made accordingly.

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
General Fund 100				
City Recorder			40,000	
100-702-52014	Recruiting	5,000	40,000	45,000
	Library, Recreation, PD, Finance		40,000	

Technology – The following amendments to the Technology division budget are recommended

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
General Fund 100				
100-000-.38001	Transfer In		41,750	
	Transfer from Technology Fund 702	70,000	41,750	111,750
100-000-.38001	Transfer In		(38,000)	
	Transfer from Major Maintenance Fund	38,000	(38,000)	-

Transfers-in to the General Fund is budgeted for \$108,000, consisting of 38,000 from the Major Maintenance Fund 704 and \$70,000 from the from the Technology Fund 702. Staff recommends that the transfer from Technology Fund be increased to the Un-Audited Fund Balance of \$111,750 and a portion be appropriated for purchases of computer equipment based on department needs. The remainder of these funds should be accounted for as a special reserve to the General fund. The transfer from the Major Facility Fund 704 should be amended to be a transfer to the Public Works Operating Fund 703, Facility Maintenance division (see additional notes below)

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
General Fund 100				
Technology			84,100	
110-712-52006	Computer Maintenance	80,000	30,000	110,000
	File Server Licenses		33,000	
	Expand Capacity		22,000	
	Reduction in support contracts		(25,000)	
100-712-52016	Insurance	-	19,700	19,700
	Insurance through CIS - new		19,700	
100-712-52019	Professional Services	100,000	22,400	122,400
	More power (10,200*12) contract incr.		22,400	
100-712-57500	Computer Equipment	-	12,000	12,000
	More power (10,200*12) contract incr.		12,000	

The Budget did not incorporate the following new required items

- CIS insurance to cover costs associated with future cyber attacks
- Licensing for file servers and expanded Capacity
- Appropriations for replacement of computer equipment in other departments, this is associated with the funds transferred from the Technology Fund 702 (reserves dedicated accordingly).

Finance Division – Due to turnover in the Finance Division and unanticipated increase in Audit costs, staff recommends the following budget amendments.

Fd-Dept-Acct	Account Name	Adopted Budget	Amendments	Amended Budget
General Fund 100				
Finance			53,000	
100-707-52019	Professional Services	100,000	53,000	153,000
	Staff Turnover		36,500	
	Attorney		6,500	
	Contract services		30,000	
	Audit Cost Increase			
	Auditor - Single Audit / General Increase		16,500	

Please note:

- 1) No adjustments to the following divisions have been identified at this time: Administration, City Council, Municipal Court, Building, Planning, General Services,
- 2) Additional analysis is required in Community Enhancement to fully assess reserves, and
- 3) Tourism will require additional supplemental appropriation, but required data is not available at this time.
- 4) Revenue analysis was limited to a cursory review – more detail analysis will be forth coming.

Exhibits

- A) Analysis of Beginning Fund Balances
- B) Changes in Revenues
- C) Changes in Expenditures
- D) Projected Ending Fund Balances 6-30-23

+

City of St Helens
Budget Status Report as of October 31, 2022
Beginning Fund Balances

Fund		Adopted Budget Beginning Fund	Un-Audited Ending Fund	Change	Notes
#	Name	Balances 7/1/2022	Balances 6/30/2022		
100	General Fund	2,115,000	2,519,786	404,786	Primarily less then anticipated Personnel Services costs
Special Revenue Funds					
201	Tourism (Pending Analysis)	-	251,929	251,929	Greater then expected net revenues
202	Community Development	1,610,000	2,314,077	704,077	Greater then anticipated grants plus less then anticipated Economic Development / Business Park Expenses
203	Community Enhancement		Still Under Analysis		
	Total Community Enhancement	97,000	35,523	(61,477)	
205	Streets	1,000,000	1,074,687	74,687	Less then anticipated Street Improvement / overlay cost partially off set by less then anticipated STP Grants
Total Special Assessments		2,707,000	3,676,216	969,216	
System Development Funds					
301	Streets	2,610,000	2,568,117	(41,883)	
302	Water	1,515,000	1,355,310	(159,690)	
303	Sewer	2,190,000	2,215,532	25,532	
304	Storm	340,000	434,528	94,528	
305	Parks	989,000	1,063,106	74,106	
Total System Development Funds		7,644,000	7,636,593	(7,407)	Timing of CIP Projects
Enterprise Funds					
601	Water	3,919,000	4,013,959	94,959	Reservoir settlement partial offset by less then anticipated water sales
603	Sewer	3,475,000	3,386,000	(89,000)	
605	Storm	1,400,000	1,580,378	180,378	Greater then anticipated sales and less then anticipate Expenses
Total Enterprise Funds		8,794,000	8,980,337	186,337	
Internal Service Funds					
701	Equipment Fund	-	-	-	
702	Technology	70,000	111,750	41,750	
703	Public Works Operating	538,000	197,685	(340,315)	June 1 Amended Budget
704	Facility Major Maintenance	168,000	349,430	181,430	
706	Public Safety Fund	14,240,000	14,466,556	226,556	
Total Internal Service Funds		15,016,000	15,125,421	109,421	
801	Urban Renewal Agency Fund	493,000	764,498	271,498	
Total City		36,769,000	38,702,851	1,933,851	

-

City of St Helens
Budget Status Report as of October 31, 2022
Revenues

Fund		Adopted Budget	Amended Budget	Proposed	Notes
#	Name	Revenues	Revenues	Change	
100	General Fund	11,518,000	11,954,368	436,368	
		832,000	1,238,618	406,618	ARPA Funds
		-	18,000	18,000	Dockside Services moved from Tourism
		30,000	-	(30,000)	Transfer - Facilities - redirect to PW Operating
		70,000	111,750	41,750	Transfer - IT - increase (Un-Audited Ending fund balance 6-21)
Special Revenue Funds					
201	Tourism (Pending Analysis)	508,000	490,000	(18,000)	Dockside Services moved to General Fund Parks
202	Community Development	9,916,000	22,149,490	12,233,490	
		7,880,000	18,905,460	11,025,460	Funding for Downtown- Riverfront Projects
		-	313,030	313,030	ARPA Funds
		5,000	900,000	895,000	Timber Revenue
203	Community Enhancement	Still Under Analysis			
	Administration	-	-	-	
	Police	-	-	-	
	Library	130,000	131,200	1,200	Donations
	Parks	-	2,000	2,000	Grants, Sponsorships, Donations
	Recreation	-	200,000	200,000	Grants, Sponsorships, Donations
	Building	25,000	25,000	-	
	Arts and Culture	-	-	-	
	Transitional Housing	20,000	20,000	-	
203	Total Community Enhancement	175,000	378,200	203,200	
205	Streets	1,615,000	1,945,536	330,536	Grants (ODOT)
Total Special Assessments		12,214,000	24,963,226	12,749,226	
System Development Funds					
301	Streets	500,000	500,000	-	
302	Water	200,000	200,000	-	
303	Sewer	200,000	200,000	-	
304	Storm	150,000	150,000	-	
305	Parks	250,000	250,000	-	
Total System Development Funds		1,300,000	1,300,000	-	
Enterprise Funds					
601	Water	4,440,000	3,840,000	(600,000)	Funds receipt in last year (in fund balance)
603	Sewer	14,474,000	4,074,000	(10,400,000)	DEQ Loan - Project moved out to FY 23-24
605	Storm	1,145,000	1,145,000	-	
Total Enterprise Funds		20,059,000	9,059,000	(11,000,000)	
Internal Service Funds					
701	Equipment Fund	-	-	-	
702	Technology	-	-	-	
703	Public Works Operating	3,662,000	3,958,400	296,400	
		3,587,000	3,687,000	100,000	Increase PW Operating Fund Charges
		-	196,400	196,400	Transfer from 704 Facility Major Maintenance Fund Balance
704	Facility Major Maintenance	-	-	-	
706	Public Safety Fund	3,215,000	3,215,000	-	Additional bond proceeds ? - most likely out another year
Total Internal Service Funds		6,877,000	7,173,400	296,400	
801	Urban Renewal Agency Fund	-	-	-	
Total City		51,968,000	54,449,994	2,481,994	

City of St Helens
Budget Status Report as of October 31, 2022
Expenditures

Fund		Adopted Budget	Amended Budget	Proposed	Notes
#	Name	Expenditures	Expenditures	Change	
100	General Fund	11,182,000	11,489,200	307,200	
	Materials & Services	55,000	95,000	40,000	City Recorder - Recruitment
	Materials & Services	627,000	710,000	83,000	PD Report Writing (RMS) & Body Cameras
	Materials & Services	130,000	160,100	30,100	Library - Janitorial Services & HVAC Maintenance
	Materials & Services	295,000	348,000	53,000	Finance - Turnover of staff and increase Audit Costs
	Materials & Services	113,000	131,000	18,000	Parks - Dock Side Services (Moved from Tourism)
	Personnel Services	300,000	299,000	(1,000)	Recreation - Grant reimbursed Personnel Services
	Materials & Services	305,000	389,100	84,100	Technology - File Servers Licenses/Capacity, Insurance, Support costs
Special Revenue Funds					
201	Tourism (Pending Analysis)	298,000	280,000	(18,000)	Dockside Services moved to General Fund Parks
202	Community Development	10,060,000	21,089,460	11,029,460	
		372,000	376,000	4,000	Economic Development - Public engagement
		7,880,000	18,905,460	11,025,460	Riverfront - Downtown and Riverfront CIP Project
203	Community Enhancement	Still Under Analysis			
	Administration	-	-	-	
	Police	-	-	-	
	Library	162,000	150,769	(11,231)	Library - Programs & Projects
	Parks	-	2,000	2,000	Parks - Programs & Projects
	Recreation	-	200,000	200,000	Recreation - Programs & Projects
	Building	81,000	70,350	(10,650)	Building - Programs & Projects
	Arts and Culture	9,000	9,000	-	
	Transitional Housing	20,000	20,000	-	
203	Total Community Enhancement	272,000	452,119	180,119	
205	Streets	1,709,000	2,095,170	386,170	Colombia Blvd Sidewalks - ODOT grant supported
Total Special Assessments		12,339,000	23,916,749	11,577,749	
System Development Funds					
301	Streets	2,610,000	2,568,117	(41,883)	Change in CIP
302	Water	1,715,000	1,555,310	(159,690)	
303	Sewer	2,390,000	2,390,000	-	
304	Storm	490,000	490,000	-	
305	Parks	1,239,000	1,239,000	-	
Total System Development Funds		8,444,000	8,242,427	(201,573)	
Enterprise Funds					
601	Water	4,873,000	5,345,000	472,000	
		84,000	109,000	25,000	Change in Public Works Operating Charges
		1,466,000	1,913,000	447,000	CIP Increases - Primarily Water Reservoir project
603	Sewer	10,910,000	5,408,200	(5,501,800)	
		84,000	109,000	25,000	Change in Public Works Operating Charges
		7,484,000	1,957,200	(5,526,800)	Basin 6 Project moved out to FY 23-24
605	Storm	1,674,000	1,699,000	25,000	Change in Public Works Operating Charges
Total Enterprise Funds		17,457,000	12,452,200	(5,004,800)	
Internal Service Funds					
701	Equipment Fund	-	-	-	
702	Technology	70,000	111,750	41,750	Transfer Out - Adjusted for Un-Audited Fund Balance
703	Public Works Operating	3,891,000	3,912,000	21,000	Facility Maintenance
704	Facility Major Maintenance	168,000	349,430	181,430	Transfer Out - Adjusted for Un-Audited Fund Balance
706	Public Safety Fund	17,455,000	17,455,000	-	Additional bond proceeds ? - most likely out another year
Total Internal Service Funds		21,584,000	21,828,180	244,180	
801	Urban Renewal Agency Fund	-	-	-	
Total City		71,006,000	77,928,756	6,922,756	

City of St Helens
Budget Analysis as of Oct 31, 2022
Ending Fund Balance

Fund		Adopted Budget Fund Balance *	Adjustments Un-Audited	Recommended Supplemental Budget Adjustments		Adj Budget Fund Balance	Net Change	Notes
#	Name	30-Jun-23	30-Jun-22	Revenue	Expenditure	30-Jun-23		
100	General Fund	2,451,000	404,786	436,368	307,200	2,984,954	533,954	Primarily due to increase in beginning fund balance, ARPA grant, transfers in Tech reserve, partially offset by unforeseen expenditures
Special Revenue Funds								
201	Tourism (Pending Analysis)	-	251,929	(18,000)	(18,000)	251,929	251,929	Waiting accounting of Halloween Town Event
202	Community Development	1,466,000	704,077	12,233,490	11,029,460	3,374,107	1,908,107	Primarily due to update to Downtown / Riverfront Projects and ARPA grant
203	Community Enhancement	Still Under Analysis						
	Administration	-	(125,561)	-	-	(125,561)	(125,561)	
	Police	-	(27,111)	-	-	(27,111)	(27,111)	
	Library	-	(12,431)	1,200	(11,231)	-	-	
	Parks	-	38,493	2,000	2,000	38,493	38,493	
	Recreation	-	81,523	200,000	200,000	81,523	81,523	
	Building	-	(10,650)	-	(10,650)	-	-	
	Arts and Culture	-	(9,080)	-	-	(9,080)	(9,080)	
	Transitional Housing	-	3,340	-	-	3,340	3,340	
	Total Community Enhancement	-	(61,477)	203,200	180,119	(38,396)	(38,396)	Multi-year analysis required to trace transactional History
205	Streets	906,000	74,687	330,536	386,170	925,053	19,053	Primarily due to Beginning fund balance, and ODOT Grant
Total Special Assessments		2,372,000	969,216	12,749,226	11,577,749	4,512,693	2,140,693	
System Development Funds								
301	Streets	-	(41,883)	-	(41,883)	-	-	Primarily due to change in beginning fund balance. Due to practice of appropriating total anticipated resources, no changes in reappropriations of projects (i.e. Downtown - Riverfront projects).
302	Water	-	(159,690)	-	(159,690)	-	-	
303	Sewer	-	25,532	-	-	25,532	25,532	
304	Storm	-	94,528	-	-	94,528	94,528	
305	Parks	-	74,106	-	-	74,106	74,106	
Total System Development Funds		-	(7,407)	-	(201,573)	194,166	194,166	
Enterprise Funds								
601	Water	3,486,000	94,959	(600,000)	472,000	2,508,959	(977,041)	Primarily due to increase funding for reservoir project
603	Sewer	7,039,000	(89,000)	(10,400,000)	(5,501,800)	2,051,800	(4,987,200)	Primarily due to change in timing of Sewer Upsizing Projects
605	Storm	871,000	180,378	-	25,000	1,026,378	155,378	Beginning Fund Balance
Total Enterprise Funds		11,396,000	186,337	(11,000,000)	(5,004,800)	5,587,137	(5,808,863)	
Internal Service Funds								
701	Equipment Fund	-	-	-	-	-	-	In activated 6-30-21
702	Technology	-	41,750	-	41,750	-	-	In activated 6-30-22
703	Public Works Operating	309,000	(340,315)	296,400	21,000	244,085	(64,915)	Primarily due to prior year Supplemental Budget adjustments
704	Facility Major Maintenance	-	181,430	-	181,430	-	-	In activated 6-30-22
706	Public Safety Fund	-	226,556	-	-	226,556	226,556	Beginning fund balance
Total Internal Service Funds		309,000	109,421	296,400	244,180	470,641	161,641	
801	Urban Renewal Agency Fund	1,250,000	271,498	-	-	1,521,498	271,498	Beginning Fund Balance
Total City		17,778,000	1,933,851	2,481,994	6,922,756	15,271,089	(2,506,911)	

* Fund Balance equates to a combination of Contingencies and Unappropriated