

**City of St Helens**  
**4th Qtr FY 2023 Budget to Actuals**

	FY 21-22		FY 22-23					
	Amended Budget	Actual	Adopted Budget	Amended Budget	06/30/23	Variance Favorable (unfavorable)	Percent	Projected 6-30-23
<b><u>General Fund</u></b>								
Revenues								
Local Taxes	2,150,000	2,046,031	2,325,000	2,325,000	2,074,567	(250,433)	-10.77%	2,101,600
Intergovernmental	605,000	605,533	640,000	640,000	562,822	(77,178)	-12.06%	625,300
Grants	585,000	422,068	832,000	1,270,650	1,528,087	257,437	20.26%	714,270
Charges for Services	4,961,000	5,054,986	6,035,000	6,035,000	5,405,851	(629,149)	-10.43%	5,921,000
License, Permits, Fees	1,039,000	1,094,885	1,081,000	1,081,000	1,222,914	141,914	13.13%	1,184,800
Fines	197,000	196,199	200,000	200,000	163,639	(36,361)	-18.18%	150,500
Miscellaneous	258,000	246,605	305,000	305,000	1,167,553	862,553	282.80%	586,000
Transfers	140,000	31,860	100,000	102,650	-	(102,650)	-100.00%	13,940
Total Revenues	9,935,000	9,698,168	11,518,000	11,959,300	12,125,433 (2,145)	166,133	1.39%	11,297,410
Expenditures								
Administration								
Personnel Services	597,000	548,149	585,000	585,000	579,536	5,464	0.93%	607,800
Materials & Services	99,000	77,599	55,000	55,000	84,134	(29,134)	-52.97%	55,090
City Recorder								
Personnel Services	290,000	281,717	300,000	300,000	276,376	23,624	7.87%	290,140
Materials & Services	75,000	59,518	55,000	95,000	76,556	18,444	19.41%	77,000
City Council								
Personnel Services	60,000	59,169	65,000	65,000	60,289	4,711	7.25%	64,400
Materials & Services	95,000	92,202	70,000	70,000	51,416	18,584	26.55%	61,200
Municipal Court								
Personnel Services	209,000	203,139	225,000	225,000	198,629	26,371	11.72%	210,220
Materials & Services	227,000	227,376	200,000	200,000	220,450	(20,450)	-10.23%	212,000
Police								
Personnel Services	4,281,000	4,201,939	4,573,000	4,573,000	4,159,926	413,074	9.03%	4,347,000
Materials & Services	649,000	631,292	627,000	772,000	617,077	154,923	20.07%	707,200
Library								
Personnel Services	638,000	592,286	700,000	700,000	590,334	109,666	15.67%	626,000
Materials & Services	288,000	287,389	130,000	160,100	146,560	13,540	8.46%	162,000
Finance								
Personnel Services	650,000	633,511	700,000	700,000	704,663	(4,663)	-0.67%	596,900
Materials & Services	400,000	401,270	295,000	348,000	433,324	(85,324)	-24.52%	417,000
Parks								
Personnel Services	374,000	335,145	359,000	359,000	331,414	27,586	7.68%	320,950
Materials & Services	120,000	111,789	113,000	131,000	132,436	(1,436)	-1.10%	127,000
Recreation								
Personnel Services	283,000	272,306	300,000	300,000	315,131	(15,131)	-5.04%	366,400
Materials & Services	84,000	76,234	50,000	50,000	53,152	(3,152)	-6.30%	40,300
Planning								
Personnel Services	347,000	344,793	364,000	364,000	354,919	9,081	2.49%	370,300
Materials & Services	103,000	63,077	46,000	46,000	33,060	12,940	28.13%	48,200
Building								
Personnel Services	446,000	431,009	460,000	460,000	451,933	8,067	1.75%	466,700
Materials & Services	70,000	57,181	65,000	65,000	32,236	32,764	50.41%	44,130
Technology								
Personnel Services	-	-	295,000	295,000	280,355	14,645	4.96%	293,300
Materials & Services	-	-	305,000	429,100	388,436	40,664	9.48%	462,200
Facilities								
Personnel Services	56,000	55,024	-	-	-	-	0.00%	-
Materials & Services	287,000	277,963	245,000	245,000	225,289	19,711	8.05%	216,400
Total Expenditures	10,728,000	10,321,076	11,182,000	11,592,200	10,797,630	794,570	6.85%	11,189,830
Excess, (Deficit) of revenues Over (Under) Expenditures	(793,000)	(622,908)	336,000	367,100	1,327,803	960,703	261.7%	107,580
Beginning Fund Balance	2,719,000	2,841,271	2,115,000	2,218,363	2,218,363	-	0.0%	2,218,360
Ending Fund Balance	1,926,000	2,218,363	2,451,000	2,585,463	3,546,166	960,703	37.2%	2,325,940

Property Taxes:	<p>The bulk of property taxes are generally received in November. Columbia County has an approximate 97.5% collection rate, meaning 975% of the current year's assessment is collected during the current year and 2.5% is collected in subsequent years.</p> <p>For FY2023 the budget estimate for property taxes was based on a 6% increase in assessment. This included an estimated growth rate (new building &amp; development) of +3%. We have actually seen a decline in the last 6 months and actual receipts are about 89% of budget.</p>
Intergovernmental:	<p>This is mainly the State Shared Revenue received (Cigarette, Liquor, State Shared Revenue, and Cannabis). We projected that Liquor Taxes would be approximately \$60,000 more than budgeted, however Cannabis sales have declined, and we projected approximately \$95,000 less than budgeted. Overall, Intergovernmental revenue was \$77k under budget.</p>
Grants:	<p>Grants received were the General Fund's portion of the COVID relief payments (ARPA). Half of the disbursement was in last fiscal year and the other half was received this fiscal year.</p>
Charges for Services:	<p>The largest contributor is the General Fund Support Service charge. This is a charge to the PW Funds (Streets, Water, Sewer, Storm) for administration costs related to Public Works that the General Fund incurs. This amount is based off a formula used for many years and updated/simplified in 2015. In addition, Charges for Services includes Franchise Taxes (Columbia River PUD, Comcast, PGE, etc.) and In Lieu of Franchise Taxes, which are internal franchise fees that Water, Sewer, and Storm pay on received revenue. The Finance Department is still catching up and the internal franchise fees have not yet been posted, however this will still be cumulatively lower than projected.</p>
Lic/Permits/Fees:	<p>The main driver for this category is building/planning fees. The last few years, building has seen an uptick in building and development. Large projects like the middle school, high school and the multi-generational living complex by Walmart have greatly contributed. The slowing economy has resulted in a decrease in building and development. Revenues are still above budgeted projections, but we remain cautious and conservative in next years projections.</p>
Fines:	<p>The main provider in this category is Municipal Court fines. The out-going Governor Brown did a mass pardon of traffic fines just prior to leaving office with resulted in a significant write-off court fines. We ended the year at \$36k under budget.</p>
Miscellaneous:	<p>Interest that the City receives from money in the State Pool account is accounted for here. In past years, the rates have gone from 0.2% low up to the current rate of 3.75%. Other items in this category are general fund miscellaneous revenue which can be a menagerie of items.</p>

### **General Fund Expenses**

Overall, General Fund expenses are 93% of the amended budget amount. Several departments went over budget.

Professional services, recruiting expenses, bank fees, police overtime and retrofitting the recreation center for temporary police facilities are the primary drivers of the budget overages.

FY 21-22			FY 22-23					
	Amended Budget	Actual	Adopted Budget	Amended Budget	06/30/23	Projected 6/30/2023	Variance Favorable (unfavorable)	Percent
<b><u>Tourism Fund</u></b>								
Lodging Tax	135,000	149,659	120,000	160,000	154,558	160,000	-	3.40%
Miscellaneous	-	-	-	-	-	-	-	0.00%
Event Revenue	850,000	853,705	370,000	200,000	210,151	200,000	-	-5.08%
Total Revenues	985,000	1,003,364	490,000	360,000	364,709	360,000	-	-1.31%
							-	
Utilities	12,000	8,057	25,000	10,000	6,688	7,800	(2,200)	33.12%
Building Lease & Utilities							-	
Professional Services	200,000	183,594	120,000	180,000	174,154	163,700	(16,300)	3.25%
Projects & Programs	773,000	559,784	65,000	290,000	341,403	290,500	500	-17.73%
GFSS	-	-	-	-	-	-	-	0.00%
Transfer	-	-	70,000	-	-	-	-	0.00%
Total Expenditures	985,000	751,435	280,000	480,000	522,245	462,000	(18,000)	-8.80%
							-	
Excess, (Deficit) of revenues Over (Under) Expenditures	-	251,929	210,000	(120,000)	(157,536)	251,000	371,000	0
Beginning Fund Balance	-	-	-	190,000	251,930	149,000	(41,000)	132.59%
Ending Fund Balance	-	251,929	210,000	70,000	94,394		(70,000)	134.85%

Revenues: Hotel taxes up from the original budget and amended in March came in slightly below projections. Staff will be reviewing processes and procedures for collecting lodging taxes, particularly from short-term home rentals.

Expenses: The City receives a percentage of the gross revenues in exchange for paying the lease of the building and utilities for tourism activities.

	FY 21-22		FY 22-23				
	Amended Budget	Actual	Adopted Budget	Amended Budget	06/30/23	Variance Favorable (unfavorable)	Percent
<b>Community Development</b>							
Revenues							
Grants	2,100,000	1,741,324	2,251,000	3,005,000	1,058,105	(1,946,895)	-64.79%
Lease Payments	330,000	457,688	465,000	465,000	342,720	(122,280)	-26.30%
Loan Proceeds	-	-	7,000,000	7,000,000	4,904,932	(2,095,068)	-29.93%
Miscellaneous	2,280,000	2,310,322	125,000	125,000	1,506,365	1,381,365	1105.09%
Transfers	-	-	70,000	93,000	-	(93,000)	-100.00%
Total Revenues	4,710,000	4,509,334	9,911,000	10,688,000	7,812,122	(2,875,878)	-26.91%
Expenditures							
Economic Development							
Materials & Services	2,132,000	1,855,285	372,000	376,000	374,326	1,674	0.45%
Debt Services	-	-	-	310,000	310,000	-	0.00%
Business Park							
Materials & Services	202,000	72,319	202,000	202,000	49,279	152,721	75.60%
Debt Services	165,000	150,000	165,000	165,000	162,500	2,500	1.52%
Riverfront							
Materials & Services	1,300,000	1,395,327	7,880,000	2,585,100	473,686	2,111,414	81.68%
Capital Outlay	-	-	-	5,298,900	3,073,133	2,225,767	42.00%
Debt Services	-	-	-	58,100	58,020	80	0.14%
Timber							
Materials & Services	5,000	140,535	75,000	75,000	136,249	(61,249)	-81.67%
Central Waterfront							
Materials & Services	120,000	35,052	1,371,000	1,371,000	362,670	1,008,330	73.55%
Total Expenditures	3,924,000	3,648,518	10,065,000	10,441,100	4,999,863	5,441,237	52.11%
Excess, (Deficit) of revenues Over (Under) Expenditures	786,000	860,816	(154,000)	246,900	2,812,259	2,565,359	1039%
Beginning Fund Balance	463,000	813,149	1,610,000	1,673,965	1,673,965	-	
Ending Fund Balance	1,249,000	1,673,965	1,456,000	1,920,865	4,486,224	2,565,359	

**Revenues:** Revenues are from timber harvesting, which was nearly \$1.4 million received, loan proceeds from the SPWF loan secured by Urban Renewal and the remainder of ARPA funds deferred from FY2022.

**Expenses:** Main expenses are for the Riverfront Development and the Industrial Business Park Development with professional services for planning Phase I.

	FY 21-22			FY 22-23			Percent
	Amended Budget	Actual	Adopted Budget	Amended Budget	06/30/23	Variance Favorable (unfavorable)	
<b>Community Enhancement</b>							
Revenues							
Grants	72,000	88,700	20,000	357,200	378,032	20,832	5.83%
Charges for Services	20,000	15,743	25,000	20,000	33,711	13,711	68.56%
Miscellaneous	1,000	3,912	-	1,000	-	(1,000)	-100.00%
Transfers	-	-	130,000	130,000	-	(130,000)	-100.00%
Total Revenues	93,000	108,354	175,000	508,200	411,743	(96,457)	-19%
Expenditures							
Administration							
Materials & Services	16,000	20,000	-	100,000	100,000	-	0.00%
Transfers	141,603	31,860	-	-	-	-	0.00%
Police							
Materials & Services	11,000	(16,111)	-	34,000	32,000	2,000	5.88%
Library							
Materials & Services	45,281	10,919	162,000	149,500	-	149,500	100.00%
Capital Outlay	-	-	-	-	-	-	0.00%
Parks							
Materials & Services	6,000	1,087	-	2,000	619	1,381	69.04%
Recreations							
Personnel Services	-	-	-	1,000	-	1,000	100.00%
Materials and Services	99,967	60,361	-	202,000	70,045	131,955	65.32%
Building							
Materials and Services	56,042	900	81,000	70,350	11,122	59,228	84.19%
Arts and Culture							
Materials & Services	10,000	-	9,000	9,000	-	9,000	100.00%
Traditional Housing							
Materials & Services	35,000	34,270	20,000	20,000	6,291	13,709	68.55%
Total Expenditures	420,893	143,285	272,000	587,850	220,077	367,773	63%
Excess, (Deficit) of revenues Over (Under) Expenditures	(327,893)	(34,931)	(97,000)	(79,650)	191,666	271,316	-341%
Beginning Fund Balance	327,893	223,126	97,000	188,196	165,286	(22,910)	-12%
Ending Fund Balance	-	188,195	-	108,546	356,952	248,406	229%

**Revenues:** Main revenue came from a beginning balance of grant revenues from ARPA. The Building Department has their technology fee revenue and expenses in the Community Enhancement Fund. This fee has brought in almost \$50,000 over the past two years and is there to assist with technology needs in the Building Department for the future.

**Expenses:** Main expenses so far this year are for Recreation programs using ARPA and other grants.

	FY 21-22			FY 22-23			Percent
	Amended Budget	Actual	Adopted Budget	Amended Budget	06/30/23	Variance Favorable (unfavorable)	
<b>Street Fund</b>							
Revenues							
Intergovernmental	1,300,000	1,137,375	1,130,000	1,130,000	1,031,989	(98,011)	-8.67%
Grants	465,000	669,736	450,000	469,999	176,894	(293,105)	-62.36%
Charges for Services	60,000	75,517	30,000	30,000	2,988	(27,012)	-90.04%
Miscellaneous	210,000	15,884	5,000	205,000	990	(204,010)	-99.52%
Transfers							
Total Revenues	2,035,000	1,898,511	1,615,000	1,834,999	1,212,861	(622,138)	-33.90%
Expenditures							
Personnel Services	476,000	476,000	570,000	570,000	570,000	-	0.00%
Materials & Services	669,500	636,683	579,000	604,000	561,166	42,834	7.09%
Capital Outlay	300,000	153,377	500,000	1,200,330	405,577	794,753	66.21%
Debt Services	61,000	60,000	60,000	60,000	60,850	(850)	-1.42%
Transfers	-	-	-	-	-	-	0.00%
Total Expenditures	1,506,500	1,326,060	1,709,000	2,434,330	1,597,593	836,737	34.37%
Excess, (Deficit) of revenues Over (Under) Expenditures	528,500	572,451	(94,000)	(599,331)	(384,732)	214,598	-35.81%
Beginning Fund Balance	502,000	502,236	1,000,000	1,074,700	1,074,700	-	-
Ending Fund Balance	1,030,500	1,074,687	906,000	475,369	689,968	214,598	

Revenues: Revenues come from gas taxes passed through from the State and grants from the State of Oregon that are received for certain street projects that the city completes. Gas tax revenues nearly \$100k under budget projections

Expenses: Total expenditures were 34% under budget, which offset the revenue shortfall.

	FY 21-22		FY 22-23				
	Amended Budget	Actual	Adopted Budget	Amended Budget	06/30/23	Variance Favorable (unfavorable)	Percent
<b><u>Streets SDC Fund</u></b>							
Revenues							
Charges for Services	450,000	457,284	500,000	500,000	155,595	(344,405)	-68.88%
Total Revenues	450,000	457,284	500,000	500,000	155,595	(344,405)	-68.88%
Expenditures							
Materials & Services	125,000	8,160	525,000	525,000	49,399	475,601	90.59%
Capital Outlay	1,988,000	44,694	2,085,000	2,043,117	47,050	1,996,067	97.70%
Total Expenditures	2,113,000	52,854	2,610,000	2,568,117	96,449	2,471,668	96.24%
Excess, (Deficit) of revenues Over (Under) Expenditures	(1,663,000)	404,430	(2,110,000)	(2,068,117)	59,146	2,127,263	-103%
Beginning Fund Balance	1,663,000	1,663,687	2,110,000	2,068,117	2,068,117	-	-
Ending Fund Balance	-	2,068,117	-	-	2,127,263	2,127,263	
<b><u>Water SDC Fund</u></b>							
Revenues							
Charges for Services	150,000	157,958	200,000	200,000	55,511	(144,489)	-72.24%
Total Revenues	150,000	157,958	200,000	200,000	55,511	(144,489)	-72.24%
Expenditures							
Materials & Services	660,000	233,931	560,000	560,000	11,400	548,600	97.96%
Capital Outlay	926,000	5,050	1,155,000	995,300	-	995,300	100.00%
Total Expenditures	1,586,000	238,981	1,715,000	1,555,300	11,400	1,543,900	99.27%
Excess, (Deficit) of revenues	(1,436,000)	(81,023)	(1,515,000)	(1,355,300)	44,111	1,399,411	-103%
Beginning Fund Balance	1,436,000	1,436,333	1,515,000	1,355,300	1,355,310	10	
Ending Fund Balance	-	1,355,310	-	-	1,399,421	1,399,421	
<b><u>Sewer SDC Fund</u></b>							
Revenues							
Charges for Services	200,000	209,640	200,000	200,000	92,738	(107,262)	-53.63%
Total Revenues	200,000	209,640	200,000	200,000	92,738	(107,262)	-53.63%
Expenditures							
Materials & Services	560,000	91,556	560,000	560,000	10,000	550,000	98.21%
Capital Outlay	1,737,000	-	1,830,000	1,830,000	400,626	1,429,374	78.11%
Total Expenditures	2,297,000	91,556	2,390,000	2,390,000	410,626	1,979,374	82.82%
Excess, (Deficit) of revenues	(2,097,000)	118,084	(2,190,000)	(2,190,000)	(317,888)	1,872,112	-136.45%
Beginning Fund Balance	2,097,000	2,097,448	2,190,000	2,215,532	2,215,532	-	
Ending Fund Balance	-	2,215,532	-	25,532	1,897,644	1,872,112	
<b><u>Storm SDC Fund</u></b>							
Revenues							
Charges for Services	115,000	117,048	150,000	150,000	67,014	(82,986)	-55.32%
Total Revenues	115,000	117,048	150,000	150,000	67,014	(82,986)	-55.32%
Expenditures							
Materials & Services	150,000	57,452	115,000	115,000	8,179	106,821	92.89%
Capital Outlay	339,000	-	375,000	315,000	-	315,000	100.00%
Total Expenditures	489,000	57,452	490,000	430,000	8,179	421,821	98.10%
Excess, (Deficit) of revenues	(374,000)	59,596	(340,000)	(280,000)	58,835	338,835	-153.42%
Beginning Fund Balance	374,000	374,932	340,000	434,528	434,528	-	
Ending Fund Balance	-	434,528	-	154,528	493,363	338,835	
<b><u>Parks SDC Fund</u></b>							
Revenues							
Charges for Services	400,000	406,658	250,000	250,000	33,966	(216,034)	-86.41%
Total Revenues	400,000	406,658	250,000	250,000	33,966	(216,034)	-86.41%
Expenditures							
Materials & Services	175,000	85,208	150,000	150,000	43,105	106,895	71.26%
Capital Outlay	969,000	3,182	1,089,000	1,089,000	198	1,088,802	99.98%
Total Expenditures	1,144,000	88,390	1,239,000	1,239,000	43,303	1,195,697	96.51%
Excess, (Deficit) of revenues	(744,000)	318,268	(989,000)	(989,000)	(9,337)	979,663	-182.92%
Beginning Fund Balance	744,000	744,838	989,000	1,063,100	1,063,106	(0)	
Ending Fund Balance	-	1,063,106	-	74,100	1,053,769	979,663	

Revenues: All SDC revenues were very healthy over the past 2-3 years as development increased. This year, however revenues started to slow, as shown in building permits and we do anticipate a recession-type economy impacting us further in the next fiscal year.

Expenses: SDC eligible projects remain small.

Parks SDC has an eligible project with the expansion of Columbia View Park on the Riverfront. The City anticipates a contribution of up to \$1 Million to aid in the construction and development of Columbia View Park that will include new play structures and an enhanced stage area for events.

<b>Water Fund</b>	<b>FY 21-22</b>		<b>FY 22-23</b>			<b>Variance Favorable (unfavorable)</b>	<b>Percent</b>
	<b>Amended Budget</b>	<b>Actual</b>	<b>Adopted Budget</b>	<b>Amended Budget</b>	<b>06/30/23</b>		
Revenues							
Charges for Services	3,690,000	3,544,545	3,815,000	3,815,000	3,927,892	112,892	2.96%
Grants	-	-	-	-	-	-	0.00%
Miscellaneous	27,000	643,428	625,000	25,000	163,843	138,843	555.37%
Total Revenues	3,717,000	4,187,974	4,440,000	3,840,000	4,091,735	251,735	6.56%
Expenditures							
Water Distribution							
Personnel Services	681,000	681,000	865,000	865,000	865,000	-	0.00%
Materials & Services	1,876,000	1,777,832	2,034,000	2,059,000	1,798,534	260,466	12.65%
Capital Outlay	-	-	-	250,000	60,292	189,708	75.88%
Total Water Distribution	2,557,000	2,458,832	2,899,000	3,174,000	2,723,826	450,174	14.18%
Water Filtration							
Personnel Services	237,000	237,000	211,000	211,000	211,000	-	0.00%
Materials & Services	239,000	185,388	222,000	222,000	266,535	(44,535)	-20.06%
Capital Outlay	-	-	-	300,000	-	300,000	100.00%
Total Water Filtration	476,000	422,388	433,000	733,000	477,535	255,465	34.85%
Non-Departmental							
Capital Outlay	450,000	450,814	966,000	1,194,000	233,271	960,729	80.46%
Debt Service	565,000	563,924	500,000	500,000	463,370	36,630	7.33%
Transfers	-	-	-	-	-	-	0.00%
Total Non-Departmental	1,015,000	1,014,738	1,466,000	1,694,000	696,641	997,359	58.88%
Total Expenditures	4,048,000	3,895,958	4,798,000	5,601,000	3,898,002	1,702,998	30.41%
Excess, (Deficit) of revenues	(331,000)	292,016	(358,000)	(1,761,000)	193,733	1,954,733	-111.00%
Beginning Fund Balance	3,721,000	3,721,943	3,919,000	4,013,960	4,013,960	-	
Ending Fund Balance	3,390,000	4,013,959	3,561,000	2,252,960	4,207,693	1,954,733	

Revenues: Revenue for the water fund came in about 3% over budget. Miscellaneous revenues are for connection fees, interest, late charges, and shut-off fees which were considerably over the amended budget.

Expenses: The Water Fund has 3 separate departments (Distribution, Filtration, and Non-Departmental). Non-Departmental is where you will find debt service payments and operational capital outlay items. Overall capital outlay was 20% of budget, this is due to timing of projects. It was anticipated when the budget was amended, that water projects would potentially begin prior to fiscal year-end. Water Distribution sees PW Support Service Charges like the Street Fund and other Enterprise Funds. The other main expenses are General Fund Support Services. Water Filtration sees PW Support Service Charges as the main expenses along with utilities and chemicals for the filtration plant.

	FY 21-22			FY 22-23			Percent
	Amended Budget	Actual	Adopted Budget	Amended Budget	06/30/23	Variance Favorable (unfavorable)	
<b>Sewer Fund</b>							
Revenues							
Charges for Services	3,978,000	4,173,740	4,054,000	4,054,000	4,581,422	527,422	13.01%
Grants	-	-	-	-	-	-	0.00%
Debt Proceeds	-	-	-	-	-	-	0.00%
Miscellaneous	15,000	36,824	10,420,000	10,000	159,186	149,186	1491.86%
Total Revenues	3,993,000	4,210,564	14,474,000	4,064,000	4,740,608	676,608	16.65%
Expenditures							
Collections							
Personnel Services	482,000	482,000	575,000	575,000	575,000	-	0.00%
Materials & Services	1,523,000	1,495,080	1,840,000	1,865,000	1,636,628	228,372	12.25%
Capital Outlay	-	-	-	75,000	23,788	51,212	68.28%
Total Collections	2,005,000	1,977,080	2,415,000	2,515,000	2,235,416	279,584	11.12%
Primary Treatment							
Personnel Services	108,000	108,000	140,000	140,000	140,000	-	0.00%
Materials & Services	195,000	142,500	170,000	170,000	170,890	(890)	-0.52%
Total Water Filtration	303,000	250,500	310,000	310,000	310,890	(890)	-0.29%
Secondary Treatment							
Personnel Services	216,000	216,000	265,000	265,000	265,000	-	0.00%
Materials & Services	399,000	306,087	334,000	334,000	310,494	23,506	7.04%
Total Water Filtration	615,000	522,087	599,000	599,000	575,494	23,506	3.92%
Pump Services							
Personnel Services	108,000	108,000	75,000	75,000	75,000	-	0.00%
Materials & Services	41,000	20,487	27,000	27,000	19,342	7,658	28.36%
Capital Outlay	-	-	-	75,000	10,369	64,631	86.17%
Total Water Filtration	149,000	128,487	102,000	177,000	104,711	72,289	40.84%
Non-Departmental							
Capital Outlay	200,000	42,116	6,218,000	541,200	139,900	401,300	74.15%
Debt Service	1,190,000	1,231,771	1,266,000	1,266,000	669,905	596,095	47.08%
Transfers	-	-	-	-	-	-	0.00%
Total Non-Departmental	1,390,000	1,273,887	7,484,000	1,807,200	809,805	997,395	55.19%
Total Expenditures	4,462,000	4,152,040	10,910,000	5,408,200	4,036,316	1,371,884	1
Excess, (Deficit) of revenues	(469,000)	58,523	3,564,000	(1,344,200)	704,292	2,048,492	(1)
Beginning Fund Balance	3,327,000	3,327,477	3,475,000	3,386,000	3,386,000	-	
Ending Fund Balance	2,858,000	3,386,000	7,039,000	2,041,800	4,090,292	2,048,492	

**Revenues:** Revenues for the sewer fund were 13% over budget projections by the end of June. Additional revenue sources are interest and sludge disposal charges.

**Expenses:** The Sewer Fund has 5 separate department areas (Collection, Primary Treatment, Secondary Treatment, Pump Services, and Non-Departmental). Non-departmental is debt service and capital outlay. Capital Outlay was approximately 25% of budget and like the Water Fund is due to the timing of projects. Sewer Collection houses the main collection system costs in staffing through the PW Support Services Charge and the General Fund Support Service Charges. Primary Treatment is the lagoon costs associated with the general city involvement. Secondary Treatment is isolated to just Cascades Tissue where they are using the treatment plant for operations. The cost of this department is shared with Cascades as a reimbursement of this budgeted department. The Pump Services department is where all expenses related to the City pump services are housed.

	FY 21-22			FY 22-23			Percent
	Amended Budget	Actual	Adopted Budget	Amended Budget	06/30/23	Variance Favorable (unfavorable)	
<b>Storm Fund</b>							
Revenues							
Charges for Services	1,075,000	1,113,950	1,140,000	1,140,000	1,384,533	244,533	21.45%
Miscellaneous	5,000	5,000	5,000	5,000	-	(5,000)	-100.00%
Total Revenues	1,080,000	1,118,950	1,145,000	1,145,000	1,384,533	239,533	20.92%
Expenditures							
Personnel Services	505,000	505,000	550,000	550,000	550,000	-	0.00%
Materials & Services	891,000	863,907	964,000	989,000	902,929	86,071	8.70%
Capital Outlay	150,000	41,780	160,000	260,000	5,000	255,000	98.08%
Total Expenditures	1,546,000	1,410,687	1,674,000	1,799,000	1,457,929	341,071	18.96%
Excess, (Deficit) of revenues	(466,000)	(291,737)	(529,000)	(654,000)	(73,396)	580,604	-88.78%
Beginning Fund Balance	1,872,000	1,872,115	1,400,000	1,580,378	1,580,378	-	
Ending Fund Balance	1,406,000	1,580,378	871,000	926,378	1,506,982	580,604	

Revenues: Storm revenue, which is a fixed amount on utility bills, ended at approximately 21% over budget.

Expenses: The Storm Fund sees all the similar expenses of the Street, Water, and Sewer funds with PW Support Service charges and General Fund Support Service Charges.

	FY 21-22			FY 22-23			Percent
	Amended Budget	Actual	Adopted Budget	Amended Budget	06/30/23	Variance Favorable (unfavorable)	
<b>PW Operations</b>							
Revenues							
Charges for Services	3,399,000	3,433,196	3,662,000	3,762,000	3,621,005	(140,995)	-3.75%
Miscellaneous	1,000	350	-	-	28,134	28,134	0.00%
Transfers	-	-	-	197,600	-	(197,600)	-100.00%
Total Revenues	3,400,000	3,433,546	3,662,000	3,959,600	3,649,139	(310,461)	-7.84%
Expenditures							
Engineering							
Personnel Services	518,000	504,493	451,000	451,000	456,034	(5,034)	-1.12%
Materials & Services	118,000	136,846	84,000	84,000	85,012	(1,012)	-1.20%
Total Engineering	636,000	641,339	535,000	535,000	541,046	(6,046)	-1.13%
Operations							
Personnel Services	2,627,000	2,592,844	2,360,000	2,360,000	2,013,352	346,648	14.69%
Materials & Services	510,000	450,696	346,000	346,000	355,357	(9,357)	-2.70%
Total Operations	3,137,000	3,043,540	2,706,000	2,706,000	2,368,709	337,291	12.46%
Facilities							
Personnel Services	-	-	523,000	523,000	387,616	135,384	25.89%
Materials & Services	-	-	127,000	139,000	119,044	19,956	14.36%
Capital Outlay	-	-	-	85,000	83,070	1,930	2.27%
Total Facilities	-	-	650,000	747,000	589,730	157,270	21.05%
Total Expenditures	3,773,000	3,684,879	3,891,000	3,988,000	3,499,485	488,515	12.25%
Excess, (Deficit) of revenues	(373,000)	(251,333)	(229,000)	(28,400)	149,654	178,054	-626.95%
Beginning Fund Balance	373,000	449,018	538,000	197,685	197,685	-	
Ending Fund Balance	-	197,685	309,000	169,285	347,339	178,054	

Revenues: The main source of revenues for PW Operations Fund are through internal charges from other PW related funds (Street, Water, Sewer, and Storm). Other minor revenues are engineering fees for the Engineering Department within this fund.

Expenses: Currently this fund operates with 3 departments; Engineering, PW Operations, and Facilities. This fund ended the fiscal year at approximately 79% of budget overall, however the engineering department ended slightly over.

	FY 21-22		FY 22-23			Variance Favorable (unfavorable)	Percent
	Amended Budget	Actual	Adopted Budget	Amended Budget	06/30/23		
<b>Public Safety Facilities</b>							
Revenues							
Charges for Services	65,000	87,821	215,000	215,000	210,942	(4,058)	-1.89%
Miscellaneous	15,150,000	15,249,528	3,000,000	3,000,000	8,954	(2,991,046)	-99.70%
Total Revenues	15,215,000	15,337,348	3,215,000	3,215,000	219,896	(2,995,104)	-93.16%
Expenditures							
Materials & Services	1,000,000	787,658	1,500,000	1,500,000	1,176,663	323,337	21.56%
Capital Outlay	14,215,000	-	15,255,000	15,255,000	1,190	15,253,810	99.99%
Debt Service	-	-	700,000	700,000	698,642	1,358	0.19%
Total Expenditures	15,215,000	787,658	17,455,000	17,455,000	1,876,495	15,578,505	89.25%
Excess, (Deficit) of revenues	-	14,549,691	(14,240,000)	(14,240,000)	(1,656,599)	12,583,401	-88.37%
Beginning Fund Balance	-	-	14,240,000	14,549,691	14,549,691	-	
Ending Fund Balance	-	14,549,691	-	309,691	12,893,091	12,583,401	

Revenues: The main source of revenue for this fund is the Public Safety Utility Fee. Other revenue sources are interest and the fund balance carryover of the bonds revenue to be used in the construction of the public safety facility.

Expenses: Expenditures in this fund are for the construction and debt service for the new public safety facility, with is nearing construction phase.