

**City of St Helens**  
**3rd Qtr FY 2023 Budget to Actuals**

**General Fund**

	FY 21-22		FY 22-23			Variance Favorable (unfavorable)	Percent
	Amended Budget	Actual	Adopted Budget	Amended Budget	03/31/23		
<b>Revenues</b>							
Local Taxes	2,150,000	2,046,031	2,325,000	2,325,000	2,006,271	(318,729)	-13.71%
Intergovernmental	605,000	605,533	640,000	640,000	464,936	(175,064)	-27.35%
Grants	585,000	422,068	832,000	1,270,650	1,270,618	(32)	0.00%
Charges for Services	4,961,000	5,054,986	6,035,000	6,035,000	5,257,283	(777,717)	-12.89%
License, Permits, Fees	1,039,000	1,094,885	1,081,000	1,081,000	1,040,619	(40,381)	-3.74%
Fines	197,000	196,199	200,000	200,000	117,915	(82,085)	-41.04%
Miscellaneous	258,000	246,605	305,000	305,000	792,432	487,432	159.81%
Transfers	140,000	31,860	100,000	102,650	-	(102,650)	-100.00%
Total Revenues	9,935,000	9,698,168	11,518,000	11,959,300	10,950,074	(1,009,226)	-8.44%
<b>Expenditures</b>							
Administration							
Personnel Services	597,000	548,149	585,000	585,000	452,025	132,975	22.73%
Materials & Services	99,000	77,599	55,000	55,000	38,766	16,234	29.52%
City Recorder							
Personnel Services	290,000	281,717	300,000	300,000	215,629	84,371	28.12%
Materials & Services	75,000	59,518	55,000	95,000	51,975	43,025	45.29%
City Council							
Personnel Services	60,000	59,169	65,000	65,000	47,290	17,710	27.25%
Materials & Services	95,000	92,202	70,000	70,000	38,188	31,812	45.45%
Municipal Court							
Personnel Services	209,000	203,139	225,000	225,000	156,040	68,960	30.65%
Materials & Services	227,000	227,376	200,000	200,000	139,987	60,013	30.01%
Police							
Personnel Services	4,281,000	4,201,939	4,573,000	4,573,000	3,254,373	1,318,627	28.84%
Materials & Services	649,000	631,292	627,000	772,000	338,771	433,229	56.12%
Library							
Personnel Services	638,000	592,286	700,000	700,000	462,617	237,383	33.91%
Materials & Services	288,000	287,389	130,000	160,100	102,483	57,617	35.99%
Finance							
Personnel Services	650,000	633,511	700,000	700,000	564,996	135,004	19.29%
Materials & Services	400,000	401,270	295,000	348,000	220,063	127,938	36.76%
Parks							
Personnel Services	374,000	335,145	359,000	359,000	243,604	115,396	32.14%
Materials & Services	120,000	111,789	113,000	131,000	73,623	57,377	43.80%
Recreation							
Personnel Services	283,000	272,306	300,000	300,000	250,918	49,082	16.36%
Materials & Services	84,000	76,234	50,000	50,000	26,176	23,824	47.65%
Planning							
Personnel Services	347,000	344,793	364,000	364,000	275,980	88,020	24.18%
Materials & Services	103,000	63,077	46,000	46,000	24,023	21,977	47.78%
Building							
Personnel Services	446,000	431,009	460,000	460,000	348,850	111,150	24.16%
Materials & Services	70,000	57,181	65,000	65,000	16,195	48,805	75.09%
Technology							
Personnel Services	-	-	295,000	295,000	218,661	76,339	25.88%
Materials & Services	-	-	305,000	429,100	297,241	131,859	30.73%
Facilities							
Personnel Services	56,000	55,024	-	-	-	-	0.00%
Materials & Services	287,000	277,963	245,000	245,000	190,833	54,167	22.11%
Total Expenditures	10,728,000	10,321,076	11,182,000	11,592,200	8,049,306	3,542,895	30.56%
Excess, (Deficit) of revenues Over (Under) Expenditures	(793,000)	(622,908)	336,000	367,100	2,900,769	2,533,669	690.2%
Beginning Fund Balance	2,719,000	2,841,271	2,115,000	2,218,363	2,218,363	-	0.0%
Ending Fund Balance	1,926,000	2,218,363	2,451,000	2,585,463	5,119,132	2,533,669	98.0%

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 anticipate receipt of about 90% of budget.</p>
Intergovernmental:	<p>This is mainly the State Shared Revenue received (Cigarette, Liquor, State Shared Revenue, and Cannabis). We project that Liquor Taxes will be approximately \$60,000 more than budgeted, however Cannabis sales have declined, and we project approximately \$95,000 less than budgeted. We also anticipate State Shared Revenue and Cigarette Taxes to be less than budgeted.</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.</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 and a related decrease in revenue.</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 project approximately \$82,000 less than budgeted.</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 at 69% of the updated budget amounts. The significant factors being having unfilled budgeted positions for most of the first 3 quarters of the year.

The General Fund this year is a great example of unforeseen expenses in relation to the increase in salary for Police Officers in addition to Hazard Pay for Police officers. These expenses were not part of the approved budget for 2021/2022. Also, in relation to this, revenue was received to help cover some of these costs. This revenue was not originally approved by City Council during the approval of the 2021/2022 budget.

As was noted at this time last year, the City is expected to begin dedicating a sizable amount of General Fund revenue towards the public safety facility debt service. This is a loss to the General Fund of almost \$600k per year. The City may need to take additional action and retooling of revenue and expense resources to become sustainable in the future. Based on the 2022/2023 Year End Estimates, the General Fund will likely end the fiscal year below the 20% Reserve Policy. The reason for this dip in the current fiscal year is that budgeted revenue projections are higher than actual. In this fiscal year the recreation utility fee was reallocated to public safety to help offset debt service impacts to the General Fund. This should be increased for FY2024 to at least cover the debt service.

	FY 21-22		FY 22-23				Variance Favorable (unfavorable)	Percent
	Amended Budget	Actual	Adopted Budget	Amended Budget	03/31/23	Projected 6/30/2023		
<b><u>Tourism Fund</u></b>								
Motel Hotel Tax	135,000	149,659	120,000	160,000	136,942	160,000	-	14.41%
Miscellaneous	-	-	-	-	-	-	-	0.00%
Event Revenue	850,000	853,705	370,000	200,000	190,413	200,000	-	4.79%
Total Revenues	985,000	1,003,364	490,000	360,000	327,355	360,000	-	9.07%
							-	
Utilities	12,000	8,057	25,000	10,000	4,434	7,800	(2,200)	55.66%
Building Lease & Utilities							-	
Professional Services	200,000	183,594	120,000	180,000	142,937	163,700	(16,300)	20.59%
Projects & Programs	773,000	559,784	65,000	290,000	234,980	290,500	500	18.97%
GFSS	-	-	-	-	-	-	-	0.00%
Transfer	-	-	70,000	-	-	-	-	0.00%
Total Expenditures	985,000	751,435	280,000	480,000	382,351	462,000	(18,000)	20.34%
							-	
Excess, (Deficit) of revenues Over (Under) Expenditures	-	251,929	210,000	(120,000)	(54,996)	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	196,934		(70,000)	281.33%

Revenues: Hotel taxes up from the original budget and amended in March. Fiscal year revenue for taxes should come in above budget, estimated right now to be around \$160,000.

Expenses: The City no longer pays the tourism director a monthly amount for services. In the new contract, the City receives a percentage of the gross revenues and continues to lease the building and pay for utilities for tourism activities.

	FY 21-22		FY 22-23				
	Amended Budget	Actual	Adopted Budget	Amended Budget	03/31/23	Variance Favorable (unfavorable)	Percent
<b>Community Development</b>							
Revenues							
Grants	2,100,000	1,741,324	2,251,000	3,005,000	373,346	(2,631,654)	-87.58%
Lease Payments	330,000	457,688	465,000	465,000	215,400	(249,600)	-53.68%
Loan Proceeds	-	-	7,000,000	7,000,000	-	(7,000,000)	-100.00%
Miscellaneous	2,280,000	2,310,322	125,000	125,000	1,398,722	1,273,722	1018.98%
Transfers	-	-	70,000	93,000	-	(93,000)	-100.00%
Total Revenues	4,710,000	4,509,334	9,911,000	10,688,000	1,987,468	(8,700,532)	-81.40%
Expenditures							
Economic Development							
Materials & Services	2,132,000	1,855,285	372,000	376,000	412,682	(36,682)	-9.76%
Debt Services	-	-	-	310,000	310,000	-	0.00%
Business Park							
Materials & Services	202,000	72,319	202,000	202,000	32,364	169,636	83.98%
Debt Services	165,000	150,000	165,000	165,000	125,000	40,000	24.24%
Riverfront							
Materials & Services	1,300,000	1,395,327	7,880,000	2,585,100	336,724	2,248,376	86.97%
Capital Outlay	-	-	-	5,298,900	1,192,394	4,106,506	77.50%
Debt Services	-	-	-	58,100	5,370	52,730	90.76%
Timber							
Materials & Services	5,000	140,535	75,000	75,000	58,118	16,882	22.51%
Central Waterfront							
Materials & Services	120,000	35,052	1,371,000	1,371,000	221,784	1,149,216	83.82%
Total Expenditures	3,924,000	3,648,518	10,065,000	10,441,100	2,694,436	7,746,664	74.19%
Excess, (Deficit) of revenues Over (Under) Expenditures	786,000	860,816	(154,000)	246,900	(706,968)	(953,868)	-386%
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	966,997	(953,868)	

Revenues: The main revenue so far is from timber harvesting, which currently is nearly \$1.4 million received.

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			
	Amended Budget	Actual	Adopted Budget	Amended Budget	03/31/23	Variance Favorable (unfavorable)	Percent
<b>Community Enhancement</b>							
Revenues							
Grants	72,000	88,700	20,000	357,200	283,621	(73,579)	-20.60%
Charges for Services	20,000	15,743	25,000	20,000	23,879	3,879	19.40%
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	307,501	(200,699)	-39%
Expenditures							
Administration							
Materials & Services	16,000	20,000	-	100,000	-	100,000	100.00%
Transfers	141,603	31,860	-	-	-	-	0.00%
Police							
Materials & Services	11,000	(16,111)	-	34,000	-	34,000	100.00%
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	58,803	143,197	70.89%
Building							
Materials and Services	56,042	900	81,000	70,350	6,240	64,110	91.13%
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	71,953	515,897	88%
Excess, (Deficit) of revenues Over (Under) Expenditures	(327,893)	(34,931)	(97,000)	(79,650)	235,548	315,198	-396%
Beginning Fund Balance	327,893	223,126	97,000	188,196	165,286	(22,910)	-12%
Ending Fund Balance	-	188,195	-	108,546	400,834	292,288	269%

**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			
	Amended Budget	Actual	Adopted Budget	Amended Budget	03/31/23	Variance Favorable (unfavorable)	Percent
<b>Street Fund</b>							
Revenues							
Intergovernmental	1,300,000	1,137,375	1,130,000	1,130,000	848,753	(281,247)	-24.89%
Grants	465,000	669,736	450,000	469,999	210,384	(259,615)	-55.24%
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	-	(205,000)	-100.00%
Transfers							
Total Revenues	2,035,000	1,898,511	1,615,000	1,834,999	1,062,124	(772,875)	-42.12%
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	530,362	73,638	12.19%
Capital Outlay	300,000	153,377	500,000	1,200,330	404,552	795,778	66.30%
Debt Services	61,000	60,000	60,000	60,000	5,630	54,370	90.62%
Transfers	-	-	-	-	-	-	0.00%
Total Expenditures	1,506,500	1,326,060	1,709,000	2,434,330	1,510,544	923,787	37.95%
Excess, (Deficit) of revenues Over (Under) Expenditures	528,500	572,451	(94,000)	(599,331)	(448,419)	150,912	-25.18%
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	626,281	150,912	

Revenues: Main revenues come from gas taxes passed through from the State. The main source of revenue are grants from the State of Oregon that are received for certain street projects that the city completes. We project that gas tax revenues will be close to budget, however we do not anticipate receiving the additional \$259,615 for grants, so that will not be expended.

Expenses: Total expenditures are about 62% of the budget. We will likely remain at 75% at fiscal year-end due to the reduction in grant revenue.

	FY 21-22		FY 22-23				
	Amended Budget	Actual	Adopted Budget	Amended Budget	03/31/23	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	96,448	2,471,669	96.24%
Excess, (Deficit) of revenues Over (Under) Expenditures	(1,663,000)	404,430	(2,110,000)	(2,068,117)	59,147	2,127,264	-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	-	-	2,127,264	2,127,264	
<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	626	1,829,374	99.97%
Total Expenditures	2,297,000	91,556	2,390,000	2,390,000	10,626	2,379,374	99.56%
Excess, (Deficit) of revenues	(2,097,000)	118,084	(2,190,000)	(2,190,000)	82,112	2,272,112	-153.19%
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	2,297,644	2,272,112	
<b><u>Storm SDC Fund</u></b>							
Revenues							
Charges for Services	115,000	117,048	150,000	150,000	65,818	(84,182)	-56.12%
Total Revenues	115,000	117,048	150,000	150,000	65,818	(84,182)	-56.12%
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)	57,639	337,639	-154.22%
Beginning Fund Balance	374,000	374,932	340,000	434,528	434,528	-	
Ending Fund Balance	-	434,528	-	154,528	492,167	337,639	
<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	34,370	115,630	77.09%
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	34,568	1,204,432	97.21%
Excess, (Deficit) of revenues	(744,000)	318,268	(989,000)	(989,000)	(602)	988,398	-183.62%
Beginning Fund Balance	744,000	744,838	989,000	1,063,100	1,063,106	(0)	
Ending Fund Balance	-	1,063,106	-	74,100	1,062,504	988,398	



Revenues: All SDC revenues have been very healthy over the last 2-3 years as development increased. Revenues are starting 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 though.

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.

	FY 21-22		FY 22-23			Variance Favorable (unfavorable)	Percent
	Amended Budget	Actual	Adopted Budget	Amended Budget	03/31/23		
<b>Water Fund</b>							
Revenues							
Charges for Services	3,690,000	3,544,545	3,815,000	3,815,000	2,993,985	(821,015)	-21.52%
Grants	-	-	-	-	-	-	0.00%
Miscellaneous	27,000	643,428	625,000	25,000	162,037	137,037	548.15%
Total Revenues	3,717,000	4,187,974	4,440,000	3,840,000	3,156,022	(683,978)	-17.81%
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	1,760,663	298,337	14.49%
Capital Outlay	-	-	-	250,000	60,292	189,708	75.88%
Total Water Distrib	2,557,000	2,458,832	2,899,000	3,174,000	2,685,956	488,044	15.38%
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	172,244	49,756	22.41%
Capital Outlay	-	-	-	300,000	-	300,000	100.00%
Total Water Filtrati	476,000	422,388	433,000	733,000	383,244	349,756	47.72%
Non-Departmental							
Capital Outlay	450,000	450,814	966,000	1,194,000	111,412	1,082,588	90.67%
Debt Service	565,000	563,924	500,000	500,000	42,890	457,110	91.42%
Transfers	-	-	-	-	-	-	0.00%
Total INon-Departm	1,015,000	1,014,738	1,466,000	1,694,000	154,302	1,539,698	90.89%
Total Expenditures	4,048,000	3,895,958	4,798,000	5,601,000	3,223,502	2,377,498	42.45%
Excess, (Deficit) of revenues	(331,000)	292,016	(358,000)	(1,761,000)	(67,480)	1,693,520	-96.17%
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	3,946,480	1,693,520	

Revenues: Revenue for the water fund is on track with the budget amount of \$3.8 Million by the end of June. Miscellaneous revenues are for connection fees, interest, late charges and shut-off fees.

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 is at 89% remaining. 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			
	Amended Budget	Actual	Adopted Budget	Amended Budget	03/31/23	Variance Favorable (unfavorable)	Percent
<b>Sewer Fund</b>							
Revenues							
Charges for Services	3,978,000	4,173,740	4,054,000	4,054,000	3,473,967	(580,033)	-14.31%
Grants	-	-	-	-	-	-	0.00%
Debt Proceeds	-	-	-	-	-	-	0.00%
Miscellaneous	15,000	36,824	10,420,000	10,000	158,754	148,754	1487.54%
Total Revenues	3,993,000	4,210,564	14,474,000	4,064,000	3,632,720	(431,280)	-10.61%
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	1,619,576	245,424	13.16%
Capital Outlay	-	-	-	75,000	23,788	51,212	68.28%
Total Collections	2,005,000	1,977,080	2,415,000	2,515,000	2,218,364	296,636	11.79%
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	128,764	41,236	24.26%
Total Water Filtration	303,000	250,500	310,000	310,000	268,764	41,236	13.30%
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	230,659	103,341	30.94%
Total Water Filtration	615,000	522,087	599,000	599,000	495,659	103,341	17.25%
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	9,392	17,608	65.21%
Capital Outlay	-	-	-	75,000	10,369	64,631	86.17%
Total Water Filtration	149,000	128,487	102,000	177,000	94,761	82,239	46.46%
Non-Departmental							
Capital Outlay	200,000	42,116	6,218,000	541,200	77,026	464,174	85.77%
Debt Service	1,190,000	1,231,771	1,266,000	1,266,000	157,055	1,108,945	87.59%
Transfers	-	-	-	-	-	-	0.00%
Total Non-Departmental	1,390,000	1,273,887	7,484,000	1,807,200	234,081	1,573,119	87.05%
Total Expenditures	4,462,000	4,152,040	10,910,000	5,408,200	3,311,629	2,096,571	2
Excess, (Deficit) of revenues	(469,000)	58,523	3,564,000	(1,344,200)	321,091	1,665,291	(2)
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	3,707,091	1,665,291	

Revenues: Revenues for the sewer fund are projected at \$4.6 million by the end of June. Additional revenue sources are interest and sludge disposal charges projected at \$226,700 this fiscal year.

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 is at approximately 20% of budget. 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			Variance Favorable (unfavorable)	Percent
	Amended Budget	Actual	Adopted Budget	Amended Budget	03/31/23		
<b>Storm Fund</b>							
Revenues							
Charges for Services	1,075,000	1,113,950	1,140,000	1,140,000	1,029,797	(110,203)	-9.67%
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	1,029,797	(115,203)	-10.06%
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	893,912	95,088	9.61%
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	1,448,912	350,088	19.46%
Excess, (Deficit) of revenues	(466,000)	(291,737)	(529,000)	(654,000)	(419,115)	234,885	-35.92%
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	1,161,263	234,885	

Revenues: Storm revenue, which is a fixed amount on utility bills, is currently at 90% of 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			Variance Favorable (unfavorable)	Percent
	Amended Budget	Actual	Adopted Budget	Amended Budget	03/31/23		
<b>PW Operations</b>							
Revenues							
Charges for Services	3,399,000	3,433,196	3,662,000	3,762,000	3,614,727	(147,273)	-3.91%
Miscellaneous	1,000	350	-	-	11,111	11,111	0.00%
Transfers	-	-	-	197,600	-	(197,600)	-100.00%
Total Revenues	3,400,000	3,433,546	3,662,000	3,959,600	3,625,838	(333,762)	-8.43%
Expenditures							
Engineering							
Personnel Services	518,000	504,493	451,000	451,000	336,660	114,340	25.35%
Materials & Services	118,000	136,846	84,000	84,000	35,558	48,442	57.67%
Total Engineering	636,000	641,339	535,000	535,000	372,218	162,782	30.43%
Operations							
Personnel Services	2,627,000	2,592,844	2,360,000	2,360,000	1,606,966	753,034	31.91%
Materials & Services	510,000	450,696	346,000	346,000	274,148	71,852	20.77%
Total Operations	3,137,000	3,043,540	2,706,000	2,706,000	1,881,114	824,886	30.48%
Facilities							
Personnel Services	-	-	523,000	523,000	303,433	219,567	41.98%
Materials & Services	-	-	127,000	139,000	50,434	88,566	63.72%
Capital Outlay	-	-	-	85,000	44,845	40,155	47.24%
Total Facilities	-	-	650,000	747,000	398,713	348,287	46.62%
Total Expenditures	3,773,000	3,684,879	3,891,000	3,988,000	2,652,045	1,335,955	33.50%
Excess, (Deficit) of revenues	(373,000)	(251,333)	(229,000)	(28,400)	973,793	1,002,193	-3528.85%
Beginning Fund Balance	373,000	449,018	538,000	197,685	197,685	-	
Ending Fund Balance	-	197,685	309,000	169,285	1,171,478	1,002,193	

Revenues: The main source of revenues for this 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 is approximately 66% of budget.

	FY 21-22		FY 22-23			Variance Favorable (unfavorable)	Percent
	Amended Budget	Actual	Adopted Budget	Amended Budget	03/31/23		
<b>Public Safety Facilities</b>							
Revenues							
Charges for Services	65,000	87,821	215,000	215,000	158,217	(56,783)	-26.41%
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	167,171	(3,047,829)	-94.80%
Expenditures							
Materials & Services	1,000,000	787,658	1,500,000	1,500,000	853,366	646,634	43.11%
Capital Outlay	14,215,000	-	15,255,000	15,255,000	-	15,255,000	100.00%
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	1,552,008	15,902,992	91.11%
Excess, (Deficit) of revenues	-	14,549,691	(14,240,000)	(14,240,000)	(1,384,838)	12,855,162	-90.28%
Beginning Fund Balance	-	-	14,240,000	14,549,691	14,549,691	-	
Ending Fund Balance	-	14,549,691	-	309,691	13,164,853	12,855,162	

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 currently in the architectural and engineering phase.