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## PUBLIC HEARING 3/15/23 – FY 2022/23 SUPPLEMENTAL BUDGET

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**TO:** CITY COUNCIL AND CITIZENS OF ST. HELENS OREGON  
**FROM:** INTERIM FINANCE DIRECTOR – JON ELLIS  
**SUBJECT:** FY 2022/23 SUPPLEMENTAL BUDGET  
**DATED:** MARCH 15, 2023

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Greetings City Council and Citizens of St. Helens Oregon,

A supplemental Budget for Fiscal Year 2022-23 is being requested. Oregon Local Budget Law (ORS 294.463 & 294.471) allows for supplemental budgets in the event of “an occurrence or condition that is not ascertained when preparing the original budget that requires a change in financial planning.” ORS 294.471 also allows for a supplemental budget if there are “funds that are made available by another unit of federal, state or local government and the availability of which could not reasonably be foreseen when preparing the original budget.” This Supplemental Budget does not authorize any increase in the property tax levy and has been published in compliance with the Oregon Local Budget Law.

A public hearing for a supplemental budget means that there is a change in one or more specific funds that is greater than 10% of the fund’s appropriations. For example, if appropriations of a fund are \$100,000, any change of appropriations greater than \$10,000 would require a public hearing to make the supplemental budget change.

If the change is less the 10% of the fund’s appropriation, then the only requirement is an official “transfer resolution” that is passed by the City Council.

For the current FY 2022/23, there are several funds that requires a change greater than 10% of its original appropriation. Those funds are:

- **Tourism Fund** – which manages the City Tourism within the city. Tourism budget covers costs for promotion of the city through advertising and holding special events. The special events are contracted out to an Event Manager. Some of the events are Halloween Town, Parade of Christmas Light Boats, 4<sup>th</sup> of July Fireworks, and 13 nights on the River Concert series. This year the City entered a new contract with the Event Manager resulting in a mismatch of the budget adopted versus the processing of proceeds and expenditures, resulting in the required supplemental budget. Staff is working with the Event Contract to improve/simplify processes and procedures for next fiscal year (reference Attachment A).
- **Community Enhancement Fund** – Accounts for specific donations, grants and revenues that are dedicated for a specific purpose. These revenues are best tracked separately to assure transparency of use. The City received unanticipated revenues from the Ford foundation, Federal distributions of Opioid funds associated with national litigate settlement, and Clackamas/NW Regional Service Districts for youth programs (reference Attachment B).
- **Streets Fund** – Manages the City Streets through the administration of Gas Tax, State/Federal grants, and other partnership contributions. These funds finance the general maintenance, and major construction / repairs to all the city’s streets and right ways. The city received post budget updates to

the STP reserve (reduced), ODOT Grant, contributions from Columbia County and final bids for the Columbia Boulevard Sidewalk Project (which increased due to inflation). These factors resulted in the necessity for a supplemental budget (reference attachment C).

- **Water Fund** – Supports the City’s water utility which provides for the delivery of adequate quantities of safe and quality water to domestic and commercial/industrial users. The Fund receive resources primarily from sales of water to its customers and uses these funds to operate and maintain the existing Water Filtration Facilities (WFF), Wells, Reservoirs, and the conduit infrastructure to deliver water to customers. The unanticipated replacement of well 10 Pump, shift in priority of the Sherman Place water line replacement, and additional funds for the repair of a reservoir has necessitated the supplemental budget changes (reference attachment D).
- **Technology and Major Maintenance Funds** – These funds are being closed and the accounting of these services are in other funds for FY 22-23. The Fund Balances at the close of FY 21-22 are greater than anticipated necessitating a supplemental budget to increase transfers amounts (reference attachment E)

Please note that the City Council will be considering other budget adjustment in other funds that are less than the 10% of the fund’s appropriation (reference attachment F).

City of St Helens  
Supplemental Budget

	Adopted	Amended	Change	% Incr	Notes
<b>Visitor Tourism Fund</b>					
Revenues					
Taxes	120,000	160,000	40,000		Increase in Hotel - Motel Taxes
Charges for services Dockside	-	-	-		
Miscellaneous	370,000	200,000	(170,000)		Contract for events - Processes change
Fund Balance Available	-	190,000	190,000		Larger than expected Beginning balance
<b>Total Revenues</b>	<b>490,000</b>	<b>550,000</b>	<b>60,000</b>		
Materials and Services	210,000	462,000	252,000		Contract for events - Processes change
Transfers	70,000	-	(70,000)		Contract for events - Processes change
* Contingency	210,000	88,000	(122,000)		Contract for events - Processes change
<b>Total Appropriation</b>	<b>490,000</b>	<b>550,000</b>	<b>60,000</b>	<b>37.14%</b>	
* <b>Projected Ending Fund Balance</b>	<b>210,000</b>	<b>88,000</b>	<b>(122,000)</b>		

**City of St Helens  
Supplemental Budget**

	Adopted	Amended	Change	% Incr	Notes
<b><u>Community Enhancement</u></b>					
Revenues					
Intergovernmental	20,000	358,200	338,200		
Licenses, Permits, Fees	20,000	20,000	-		
Transfer	130,000	130,000	-		
Fund Balance	97,000	97,000	-		
<b>Total Revenues</b>	<b>267,000</b>	<b>605,200</b>	<b>338,200</b>		
Materials and Services					
Administration	-	100,000	100,000		Ford Foundation - Business development
Police	-	34,000	34,000		Opioid Settlement
Library	162,000	149,500	(12,500)		Adjust for beginning reserve
Parks	-	2,000	2,000		
Recreation	-	201,000	201,000		Clackamas Ed Srvc and NW Regional Srvc Distr
Building	76,000	65,300	(10,700)		Adjust for beginning reserve
Arts & Culture	9,000	9,000	-		
Transitional Housing	20,000	20,000	-		
* Contingency	-	24,400	24,400		
<b>Total Appropriation</b>	<b>267,000</b>	<b>605,200</b>	<b>338,200</b>	<b>126.67%</b>	
* <b>Projected Ending Fund Balanc</b>	<b>-</b>	<b>24,400</b>	<b>24,400</b>		

**City of St Helens  
Supplemental Budget**

	Adopted	Amended	Change	% Incr	Notes
<b><u>Streets</u></b>					
Revenues					
Intergovernmental	1,580,000	1,600,000	20,000		ODOT Grant partially offset with Decline in STP
Charges for Services	30,000	30,000	-		
Miscellaneous	5,000	205,000	200,000		Columbia County contribution toward Sidewalk project
Fund Balance	1,000,000	1,000,000	-		
<b>Total Revenues</b>	<b>2,615,000</b>	<b>2,835,000</b>	<b>220,000</b>		
Operations					
Personnel Services	570,000	570,000	-		
Materials & Services	579,000	604,000	25,000		PW Operation Fund Charges
Capital Outlay	500,000	1,200,400	700,400		Columbia Blvd Sidewalk Improvement
Debt Service	60,000	60,000	-		
* Contingency	906,000	400,600	(505,400)		
<b>Total Appropriation</b>	<b>2,615,000</b>	<b>2,835,000</b>	<b>220,000</b>	<b>27.74%</b>	
* <b>Projected Ending Fund Balance</b>	<b>906,000</b>	<b>400,600</b>	<b>(505,400)</b>		

**City of St Helens  
Supplemental Budget**

	Adopted	Amended	Change	% Incr	Notes
<b>Water</b>					
Revenues					
Intergovernmental	-	-	-		
Charges for Services	3,815,000	3,815,000	-		
Miscellaneous	625,000	25,000	(600,000)		Reservoir Settlement received in June 2022 (py)
Fund Balance	3,919,000	3,919,000	-		
<b>Total Revenues</b>	<b>8,359,000</b>	<b>7,759,000</b>	<b>(600,000)</b>		
Operations					
Personnel Services	1,076,000	1,076,000	-		
Materials & Services	2,256,000	2,281,000	25,000		PW Operation Fund Charges
Capital Outlay	966,000	1,844,000	878,000		Replacement-Well 10 Pump, Reservoir, Sherman PI line
Debt Service	500,000	500,000	-		
* Contingency	2,726,000	1,223,000	(1,503,000)		
<b>Total Appropriation</b>	<b>7,524,000</b>	<b>6,924,000</b>	<b>(600,000)</b>	<b>12.00%</b>	
* Unappropriated	835,000	835,000	-		
<b>Total Expenditures</b>	<b>8,359,000</b>	<b>7,759,000</b>	<b>(600,000)</b>		
* <b>Projected Ending Fund Balance</b>	<b>3,561,000</b>	<b>2,058,000</b>	<b>(1,503,000)</b>		

**City of St Helens  
Supplemental Budget**

	Adopted	Amended	Change	% Incr	Notes
<b><u>Technology Fund</u></b>					
Fund Balance	70,000	102,600	32,600		
Total Revenues	70,000	102,600	32,600		
Operations					
Transfer Out	70,000	102,600	32,600		IT Services Moved to General Fund
Total Appropriation	70,000	102,600	32,600	46.57%	
* Unappropriated	-	-	-		
Total Expenditures	70,000	102,600	32,600		
* Projected Ending Fund Balance	-	-	-		
<b><u>Major Facility</u></b>					
Fund Balance	168,000	350,000	182,000		
Total Revenues	168,000	350,000	182,000		
Operations					
Transfer Out	168,000	350,000	182,000		Facilities moved to Public Works - Operating
Total Appropriation	168,000	350,000	182,000	108.33%	
* Unappropriated	-	-	-		
Total Expenditures	168,000	350,000	182,000		
* Projected Ending Fund Balance	-	-	-		

**City of St Helens  
Supplemental Budget**

	<b>Adopted</b>	<b>Amended</b>	<b>Change</b>	<b>% Incr</b>	<b>Notes</b>
<b>General Fund</b>					
Revenues	10,046,000	10,046,000	-		
Intergovernmental	640,000	672,000	32,000		Opioid Settlement
Grants	832,000	1,238,650	406,650		ARPA Grant
Transfers In	100,000	102,650	2,650		Technology Fund
* Fund Balance Available	2,115,000	2,115,000	-		
<b>Total Revenues</b>	<b>13,733,000</b>	<b>14,174,300</b>	<b>441,300</b>		
Personnel Services	8,926,000	8,926,000	-		
Materials & Services					
City Reorder	55,000	95,000	40,000		Recruitment - Library, Finance, Recreation, Police
Police	627,000	791,000	164,000		Body Cameras, Report Management System, K-9, and modifications to facilities
Library	130,000	160,100	30,100		Janitorial services & Hvac maintenance
Finance	295,000	348,000	53,000		Cover staffing turn-over, increase audit services
Technology	305,000	429,100	124,100		Computer maintenance, and security
Other Departments	862,000	862,000	-		
* Contingency	1,433,000	1,463,100	30,100		
<b>Total Appropriation</b>	<b>12,633,000</b>	<b>13,074,300</b>	<b>441,300</b>	<b>3.49%</b>	
* Unappropriated	1,000,000	1,000,000	-		
<b>Total Expenditures</b>	<b>13,633,000</b>	<b>14,074,300</b>	<b>441,300</b>		
* <b>Projected Ending Fund Balance</b>	<b>2,433,000</b>	<b>2,463,100</b>	<b>30,100</b>		



**City of St Helens  
Supplemental Budget**

	Adopted	Amended	Change	% Incr	Notes
<b><u>Community Development Fund</u></b>					
Revenues					
Miscellaneous	7,590,000	590,000	(7,000,000)		Industrial Park Lease with Cascade
Loan Proceeds	-	7,000,000	7,000,000		Oregon Infrastructure Finance Authority
Intergovernmental	2,251,000	3,005,000	754,000		ARPA Grants & OPRD Riverwalk Grants
Timber Harvest	-	-	-		
Transfer	70,000	93,000	23,000		Remining ARPA funds from Major Facility Funds
Fund Balance	1,610,000	1,610,000	-		
<b>Total Revenues</b>	<b>11,521,000</b>	<b>12,298,000</b>	<b>777,000</b>		
Materials and Services					
Economic Development	372,000	376,000	4,000		Public Engagement
Industrial Business Park	202,000	202,000	-		
Riverfront	7,880,000	7,884,000	4,000		Fine tuning of Riverwalk and Downtown infrastructure
Timber	75,000	75,000	-		
Central Waterfront	1,371,000	1,371,000	-		
Debt Service					
Economic Development	-	310,000	310,000		Repayment of Water/Sewer Loan
Industrial Business Park	165,000	165,000	-		
Riverfront	-	58,100	58,100		FY 22-23 Refinancing Loan Payment (Veneer Property)
* Contingency	1,456,000	1,856,900	400,900		
<b>Total Appropriation</b>	<b>11,521,000</b>	<b>12,298,000</b>	<b>777,000</b>	6.74%	
* <b>Projected Ending Fund Balanc</b>	<b>1,456,000</b>	<b>1,856,900</b>	<b>400,900</b>		
<b><u>SDC - Streets</u></b>					
Revenues					
Charges for services	500,000	500,000	-		
Fund Balance	2,110,000	2,068,100	(41,900)		
<b>Total Revenues</b>	<b>2,610,000</b>	<b>2,568,100</b>	<b>(41,900)</b>		
Materials & Services	525,000	525,000	-		
Capital Outlay	2,085,000	2,043,100	(41,900)		Reduction reflects decline in available reserves
<b>Total Appropriation</b>	<b>2,610,000</b>	<b>2,568,100</b>	<b>(41,900)</b>	-1.61%	

**City of St Helens  
Supplemental Budget**

	Adopted	Amended	Change	% Incr	Notes
<b><u>SDC - Water</u></b>					
Revenues					
Charges for services	200,000	200,000	-		
Fund Balance	1,515,000	1,355,300	(159,700)		
<b>Total Revenues</b>	<b>1,715,000</b>	<b>1,555,300</b>	<b>(159,700)</b>		
Materials & Services	560,000	560,000	-		
Capital Outlay	1,155,000	995,300	(159,700)		
<b>Total Appropriation</b>	<b>1,715,000</b>	<b>1,555,300</b>	<b>(159,700)</b>	-9.31%	Reduction reflects decline in available reserves
<b><u>SDC - Sewer</u></b>					
Revenues					
Charges for services	200,000	200,000	-		
Fund Balance	2,190,000	2,190,000	-		
<b>Total Revenues</b>	<b>2,390,000</b>	<b>2,390,000</b>	<b>-</b>		
Materials & Services	560,000	560,000	-		
Capital Outlay	1,830,000	1,830,000	-		
<b>Total Appropriation</b>	<b>2,390,000</b>	<b>2,390,000</b>	<b>-</b>	0.00%	Shift in projects - improve tracking of projects
<b><u>SDC - Storm</u></b>					
Revenues					
Charges for services	150,000	150,000	-		
Fund Balance	340,000	340,000	-		
<b>Total Revenues</b>	<b>490,000</b>	<b>490,000</b>	<b>-</b>		
Materials & Services	115,000	115,000	-		
Capital Outlay	375,000	375,000	-		
<b>Total Appropriation</b>	<b>490,000</b>	<b>490,000</b>	<b>-</b>	0.00%	Shift in projects - improve tracking of projects
<b><u>SDC - Parks</u></b>					
Revenues					
Charges for services	250,000	250,000	-		
Fund Balance	989,000	989,000	-		
<b>Total Revenues</b>	<b>1,239,000</b>	<b>1,239,000</b>	<b>-</b>		
Materials & Services	150,000	150,000	-		
Capital Outlay	1,089,000	1,089,000	-		
<b>Total Appropriation</b>	<b>1,239,000</b>	<b>1,239,000</b>	<b>-</b>	0.00%	Shift in projects - improve tracking of projects

**City of St Helens  
Supplemental Budget**

	Adopted	Amended	Change	% Incr	Notes
<b><u>Sewer</u></b>					
Revenues					
Intergovernmental	-	-	-		
Charges for Services	4,054,000	4,054,000	-		
Miscellaneous	10,420,000	10,000	(10,410,000)		Miscellaneous - Anticipated DEQ Loan
Fund Balance	3,475,000	3,475,000	-		
<b>Total Revenues</b>	<b>17,949,000</b>	<b>7,539,000</b>	<b>(10,410,000)</b>		
Operations					
Personnel Services	1,055,000	1,055,000	-		
Materials & Services	2,371,000	2,396,000	25,000		PW Operation Fund Charges
Capital Outlay	6,218,000	691,200	(5,526,800)		Basin 6 Project
Debt Service	1,266,000	1,266,000	-		
* Contingency	6,189,000	1,280,800	(4,908,200)		
<b>Total Appropriation</b>	<b>17,099,000</b>	<b>6,689,000</b>	<b>(10,410,000)</b>	-32.18%	
* Unappropriated	850,000	850,000	-		
<b>Total Expenditures</b>	<b>17,949,000</b>	<b>7,539,000</b>	<b>(10,410,000)</b>		
* <b>Projected Ending Fund Balance</b>	<b>7,039,000</b>	<b>2,130,800</b>	<b>(4,908,200)</b>		
<b><u>Storm</u></b>					
Revenues					
Intergovernmental	-	-	-		
Charges for Services	1,140,000	1,140,000	-		
Miscellaneous	5,000	5,000	-		
Fund Balance	1,400,000	1,400,000	-		
<b>Total Revenues</b>	<b>2,545,000</b>	<b>2,545,000</b>	<b>-</b>		
Operations					
Personnel Services	550,000	550,000	-		
Materials & Services	964,000	989,000	25,000		PW Operation Fund Charges
Capital Outlay	160,000	260,000	100,000		Storm Drain repairs
Debt Service	-	-	-		
* Contingency	551,000	426,000	(125,000)		
<b>Total Appropriation</b>	<b>2,225,000</b>	<b>2,225,000</b>	<b>-</b>	5.62%	
* Unappropriated	320,000	320,000	-		
<b>Total Expenditures</b>	<b>2,545,000</b>	<b>2,545,000</b>	<b>-</b>		
* <b>Projected Ending Fund Balance</b>	<b>871,000</b>	<b>746,000</b>	<b>(125,000)</b>		

**City of St Helens  
Supplemental Budget**

	Adopted	Amended	Change	% Incr	Notes
<b>PW Operations</b>					
Revenues					
Intergovernmental	-	-	-		
Charges for Services	3,587,000	3,687,000	100,000		PW Operation Fund Charges
License, Permits, Fees	75,000	75,000	-		
Transfer In	-	197,000	197,000		Transfer in - Facility Fd Reserve
Fund Balance	538,000	197,600	(340,400)		Beginning Fund Balance - reduction
<b>Total Revenues</b>	<b>4,200,000</b>	<b>4,156,600</b>	<b>(43,400)</b>		
Operations					
Personnel Services	3,334,000	3,334,000	-		
Materials & Services	557,000	569,000	12,000		Facility Maintenance - Cover Non-PW Facilities
Capital Outlay	-	85,000	85,000		Increase primarily reflect purchase of 2 PW Vehicles
Debt Service	-	-	-		
* Contingency	309,000	168,600	(140,400)		
<b>Total Appropriation</b>	<b>4,200,000</b>	<b>4,156,600</b>	<b>(43,400)</b>	2.31%	
* Unappropriated	320,000	320,000	-		
<b>Total Expenditures</b>	<b>4,520,000</b>	<b>4,476,600</b>	<b>(43,400)</b>		
* <b>Projected Ending Fund Balance</b>	<b>629,000</b>	<b>488,600</b>	<b>(140,400)</b>		