



CITY OF ST. HELENS

PROPOSED BUDGET

Fiscal Year 2026/27
www.sthelensoregon.gov







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of St. Helens
Oregon**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director

The award represents a significant achievement by the City of St. Helens. It reflects the commitment of the governing body and staff to meet the highest principles of governmental budgeting. To receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as a policy document, a financial plan, an operations guide, and a communications device.

The award is valid for one year only. We believe our current budget continues to conform to program requirements and it will be submitted to GFOA to determine its eligibility for another award.

City of St. Helens
Table of Contents

HISTORY OF ST. HELENS, OREGON	5	GENERAL SERVICES	79
CITY OF ST. HELENS-DEMOGRAPHICS	6	SPECIAL REVENUE FUNDS	80
2025 TOP TAXPAYERS IN ST. HELENS	7	TOURISM FUND	81
CITY OF ST. HELENS MAP	8	COMMUNITY DEVELOPMENT FUND	82
ORGANIZATIONAL CHART	9	COMMUNITY ENHANCEMENT FUND	89
BUDGET COMMITTEE	10	STREET FUND	90
CITY OF ST. HELENS BUDGET PROCESS	11	CAPITAL PROJECTS FUNDS	91
ST. HELENS BUDGET CALENDAR FY2026-2027	12	PUBLIC SAFETY FACILITY FUND	91
FUND STRUCTURE	13	STREET SDC FUND	93
BASIS OF BUDGETING	14	WATER SDC FUND	94
FISCAL YEAR 2027 BUDGET MESSAGE	15	SEWER SDC FUND	95
ST. HELENS LONG-RANGE FINANCIAL PLAN	20	STORM SDC FUND	96
CITY COUNCIL VISION-MISSION & GOALS	29	PARKS SDC FUND	97
CITY OF ST. HELENS PERFORMANCE MEASURES	31	PUBLIC WORKS DEPARTMENT	98
BUDGET OVERVIEW	37	ENTERPRISE FUNDS	100
CHANGES BETWEEN PROPOSED AND ADOPTED BUDGET ...	39	WATER FUND	101
SUMMARY OF REVENUES	40	SEWER FUND	104
SUMMARY OF EXPENDITURES	42	STORM FUND	108
SUMMARY OF FUND BALANCES	44	INTERNAL SERVICE FUNDS	110
SUMMARY OF PERSONNEL	45	PW OPERATIONS FUND	111
SUMMARY OF PERSONNEL BY DEPARTMENT	46	EQUIPMENT FUND	114
SUMMARY OF PERSONNEL STAFF TOTAL BY DEPARTMENT ..	47	DISCONTINUED FUND/PROGRAM	115
SERVICE AND AGE DYNAMICS IN THE CITY’S WORKFORCE ..	48	115
SUMMARY OF BUDGET BY PROGRAM/FUNCTION	49	CAPITAL IMPROVEMENT PROGRAM	117
GENERAL FUND	50	CAPITAL IMPROVEMENT PROJECTS	119
GENERAL FUND SUMMARY	53	CAPITAL IMPROVEMENT PLAN	122
CITY RECORDER / HUMAN RESOURCES	58	PROJECT DETAILS	122
CITY COUNCIL	60	LONG-TERM DEBT OBLIGATIONS	132
MUNICIPAL COURT	62	LEGAL DEBT LIMIT	132
POLICE	64	BOND RATING	133
LIBRARY	66	DEBT SERVICE SUMMARY	133
FINANCE	68	DEBT SERVICE SCHEDULE	134
PARKS	70	SALARY AND CLASSIFICATION SCHEDULE	136
RECREATION	72	CITY OF ST. HELENS FINANCIAL POLICES	139
PLANNING DEPARTMENT	74	GLOSSARY	145
BUILDING DEPARTMENT	76		
INFORMATION TECHNOLOGY	78		

HISTORY OF ST. HELENS, OREGON

[St. Helens](#) is a community rich in history and culture. Situated on the beautiful Columbia River, St. Helens offers views of Mt. Hood, Mt. St. Helens, and Mt. Adams. An hour's drive to the west takes you to the Oregon coast while a half-hour drive to the southeast takes you into the Portland metropolitan area. St. Helens is the county seat of Columbia County and the largest city in the county with a population of approximately 14,500.

The city is at the confluence of the Columbia River, the Lewis River, and Multnomah Channel, and less than 300 yards from the northern tip of Sauvie Island. Both Highway 30 and a railroad freight line between Portland and Astoria pass through the city.

On their expedition to the Pacific Ocean in 1805, Lewis and Clark made a stop in what is now St. Helens. In the mid-1800s, the location attracted those who sought potential ports along the lower Columbia and the Willamette River.

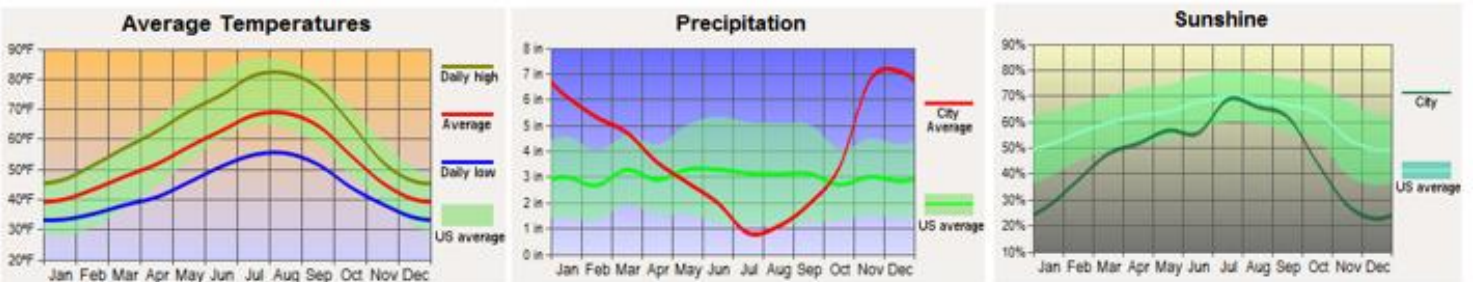
Henry Knighton saw the deep channel along an expansive, rocky ledge with shoreline access and bought the site in 1847 as part of a 640-acre preemption land claim. Knighton named his town Plymouth and began selling lots. By 1850, Knighton had changed the town's name to St. Helens in recognition of Mount St. Helens, the volcano that dominated the horizon thirty-nine miles to the northeast.

Over the 1800s and 1900s, St. Helens' major industries included timber, rock quarries, and shipbuilding. These industries were supported by transportation infrastructure in the city, including a deep-water port and a rail line that was completed in 1883. St. Helens and the adjacent town of Houlton merged in 1914.

Today, the St. Helens Riverfront District features a National Register Historic District encompassing 10 blocks, which includes residences and civic buildings dating back over a century. The City of St. Helens is currently overseeing a Waterfront Redevelopment Project. The project aims to reclaim almost 280 acres of former industrial riverfront property to serve the community in new ways.



CITY OF ST. HELENS-DEMOGRAPHICS



Demographic data and climate | city-data.com
 Population Estimate Reports | Portland State University (pdx.edu)
 Education data | Oregon's Regions (oregonprospector.com)

2025 TOP TAXPAYERS IN ST. HELENS

Columbia County Assessor
 2025 Top Tax Payers (ST HELENS CITY)

Owner Name	Tax Amount	RMV	AV
ST HELENS PLACE APARTMENTS LLC	\$437,950.51	\$30,530,620	\$27,193,490
LETICA CORPORATION	\$247,993.91	\$15,670,430	\$15,628,870
PACIFIC STAINLESS PRODUCTS INC	\$186,355.73	\$12,586,160	\$11,675,570
NORTHWEST NATURAL GAS COMPANY	\$173,456.93	\$10,965,725	\$10,965,725
NWM PROPERTIES LLC	\$165,741.73	\$10,477,980	\$10,477,980
ORPET	\$154,031.24	\$10,400,960	\$9,659,340
COLUMBIA RIVER PUD	\$142,487.68	\$9,007,890	\$9,007,890
UPLAND DATA CENTER LLC	\$139,647.57	\$8,828,340	\$8,828,340
1771COLUMBIABLVD LLC	\$127,121.95	\$13,193,040	\$7,891,150
COLUMBIA COMMONS LLC	\$125,131.28	\$12,476,690	\$7,766,390
COMCAST CORPORATION	\$121,516.94	\$10,080,724	\$7,542,062
WAL-MART REAL ESTATE BUSINESS TRUST	\$119,631.03	\$7,562,920	\$7,562,920
PORTLAND GENERAL ELECTRIC COMPANY	\$117,370.30	\$7,420,000	\$7,420,000
PORT OF ST HELENS	\$115,400.61	\$8,767,750	\$7,239,750
WESTON INVESTMENT CO LLC	\$104,643.07	\$6,615,400	\$6,615,400
NATIONWIDE HEALTH PROPERTIES INC	\$80,928.85	\$5,116,220	\$5,116,220
SAFEWAY REALTY LLC	\$77,392.59	\$4,892,660	\$4,892,660
CRESTWOOD/CABANA PROPERTIES LLC	\$75,650.67	\$10,809,000	\$4,695,330
NSA PROPERTY HOLDINGS LLC	\$70,766.65	\$5,142,570	\$4,436,990
VIRK INVESTMENTS INC	\$67,166.34	\$4,246,170	\$4,246,170

The City of St. Helens benefits from a diverse property tax base supported by multifamily housing, industrial users, utilities, and commercial properties. The largest contributors include major apartment complexes, manufacturing firms, and utility providers.

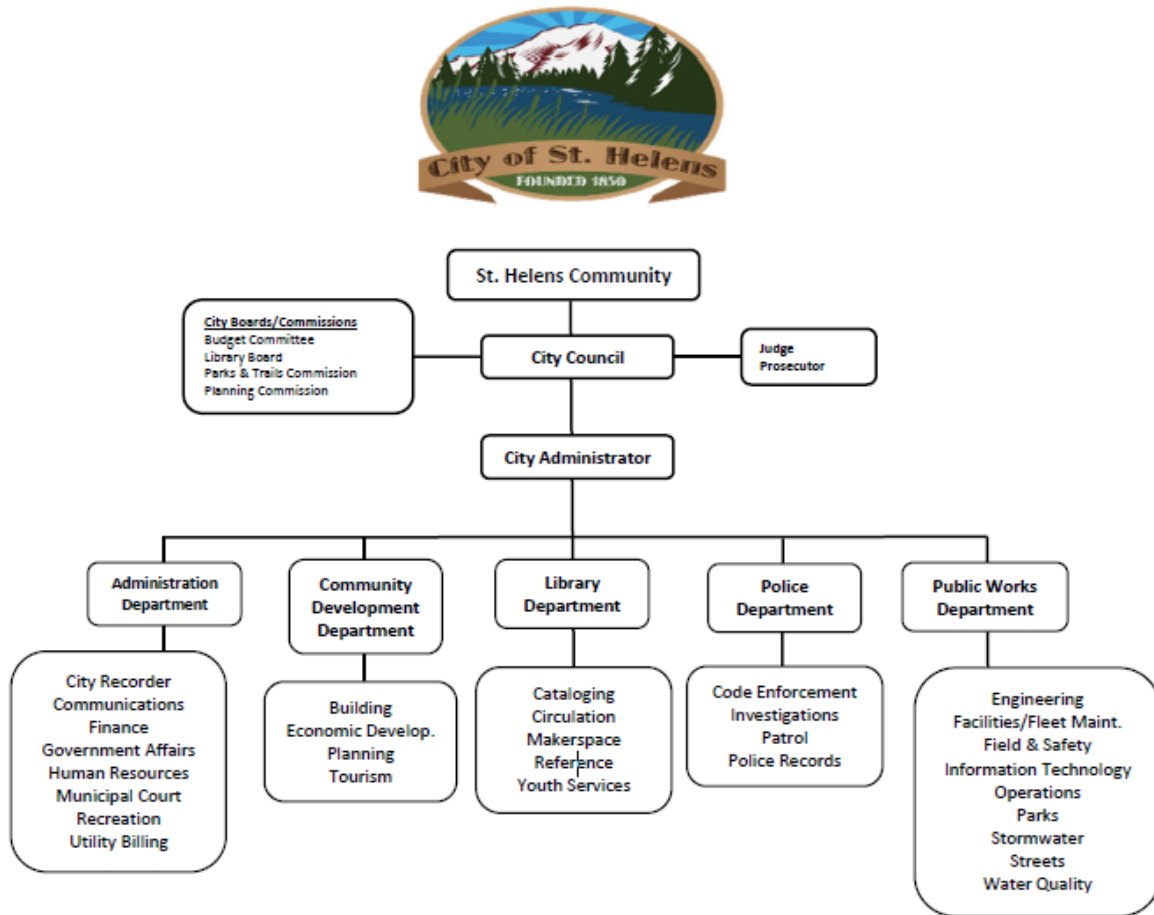
This mix of taxpayers helps balance revenue sources and supports fiscal stability. Continued economic development efforts will be important to improve and strengthen the City’s tax base.

[*Data provided by Columbia County](#)

CITY OF ST. HELENS MAP



ORGANIZATIONAL CHART



The City of St. Helens operates as a council-mayor form of government consisting of a mayor and four council members, elected to non-partisan two-year terms. The City Council is governed by the City Charter and adopts ordinances which enact laws known as the St. Helens Municipal Code. They also adopt resolutions that set policy or regulations.

The City Council directs the financing, maintenance, and operation of all City departments keeping in mind the City’s mission: developing and preserving the highest possible quality of life for our residents, businesses, and visitors; providing a safe and healthy environment within a sound economic framework; and providing leadership which is open and responsive to the needs of the community and works for the benefit of all.

Under the direction of the City Administrator, City department and division heads implement official policies of the Mayor and City Council by coordinating City services to provide quality, effective, and efficient services to St. Helens residents.



Mayor Jennifer Massey (Term expires 12/31/26) Jessica Chilton, Council President (Term expires 12/31/28) Mark Gundersen, Councilor (Term expires 12/31/26) Russell Hubbard, Councilor (Term expires 12/31/28) Brandon Sundeen, Councilor (Term expires 12/31/26)

ST. HELENS CITY COUNCIL-2026

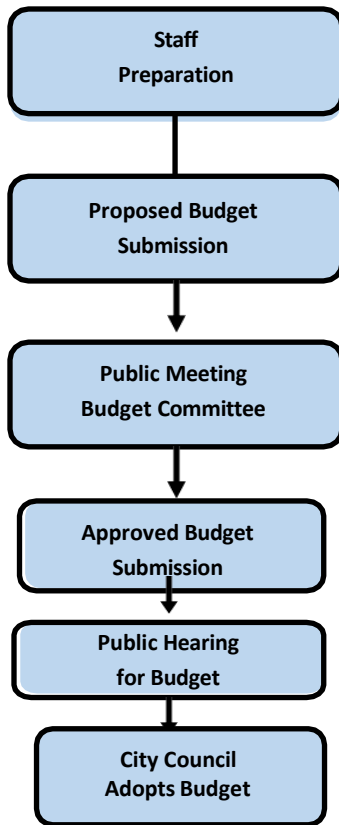
BUDGET COMMITTEE

<u>Budget Committee</u>		<u>Term Expires</u>
Mayor	Jennifer Massey	12/31/2026
Council President	Jessica Chilton	12/31/2028
Councilor	Russell Hubbard	12/31/2028
Councilor	Mark Gundersen	12/31/2026
Councilor	Brandon Sundeen	12/31/2026
Citizen	Lew Mason	12/31/2027
Citizen	Ivan Salas	12/31/2028
Citizen	Jennifer Gilbert	12/31/2026
Citizen	Jeremy Evans	12/31/2026
Citizen	Steve Toschi	12/31/2026

How Does the City Communicate with Residents?

PUBLIC MEETINGS	Find the next public meeting at www.sthelensoregon.gov/meetings
CONTACT US – GENERAL	Contact us through our website at www.sthelensoregon.gov/contact
CONTACT US – DIRECTORY	Find our staff directory at www.sthelensoregon.gov/contact
IN PERSON	Find staff at City Hall, Public Library, Police Department, Recreation Center, Community Center
WEBSITE	www.sthelensoregon.gov
E-NEWSLETTER	The City publishes a twice monthly e-Newsletter, providing important information to residents.
PRESS RELEASES	The City issues press releases for important information to the Columbia County Spotlight newspaper in addition to posting the press releases on our social media accounts, Facebook, and X and on our website under the News section.
FACEBOOK	www.facebook.com/cityofsthelens
X (FKA Twitter)	https://x.com/sthelens
YOUTUBE	www.youtube.com/channel/UCdBj4W1yyMD3j6cbcBzeo2Q

CITY OF ST. HELENS BUDGET PROCESS



City staff prepares the budget beginning in January. Requests are received from departments/divisions for next year. The City Administrator and Finance Director create the proposed budget incorporating the long-range financial plans. Strategic planning goals are reviewed and updated for Council approval.

By mid - April, the budget will be completed by staff and submitted to the Budget Committee for review.

The City may hold one or more Budget Committee meetings to review the budget and approve the property tax rate in the City.

The approved budget then is submitted to the City Council for final adoption. This typically happens in May or June.

The City Council will hold a public hearing to give the public an opportunity to comment on the budget before adoption.

City Council votes on adopting the City budget for the new fiscal year.

CITY OF ST. HELENS BUDGET PUBLIC PROCESS

All City of St. Helens Budget meetings are open to the public with public comment available during at least one meeting. Prior to the first Budget Committee meeting to review the proposed budget, the budget officer conducts an educational meeting with new Committee members, covering the role of the Budget Committee, the processes, the City’s fund structure, etc. This helps to facilitate a better understanding of the budget document and makes the subsequent meetings and reviewing of the proposed budget a smoother process.

The Proposed Budget is made available to the public approximately one week in advance of the first budget meeting with a physical copy available at City Hall and an online PDF available on the City’s website. Printed copies can be made at the request of any community member with associated printing costs as referenced in the Universal Fee Schedule.

Following the Budget Committee’s approval, the approved budget is prepared for Council adoption. Public hearing notice is prepared according to Oregon Budget Law, that includes a summary of the approved budget along with the current and prior year budget.

A public hearing to receive public comment is held prior to the Council adoption of the budget. The Council may make only limited adjustments to the approved budget, according to Oregon Revised Statutes.

The budget must be adopted by the City Council by June 30.

CITY OF ST. HELENS BUDGET PROCESS

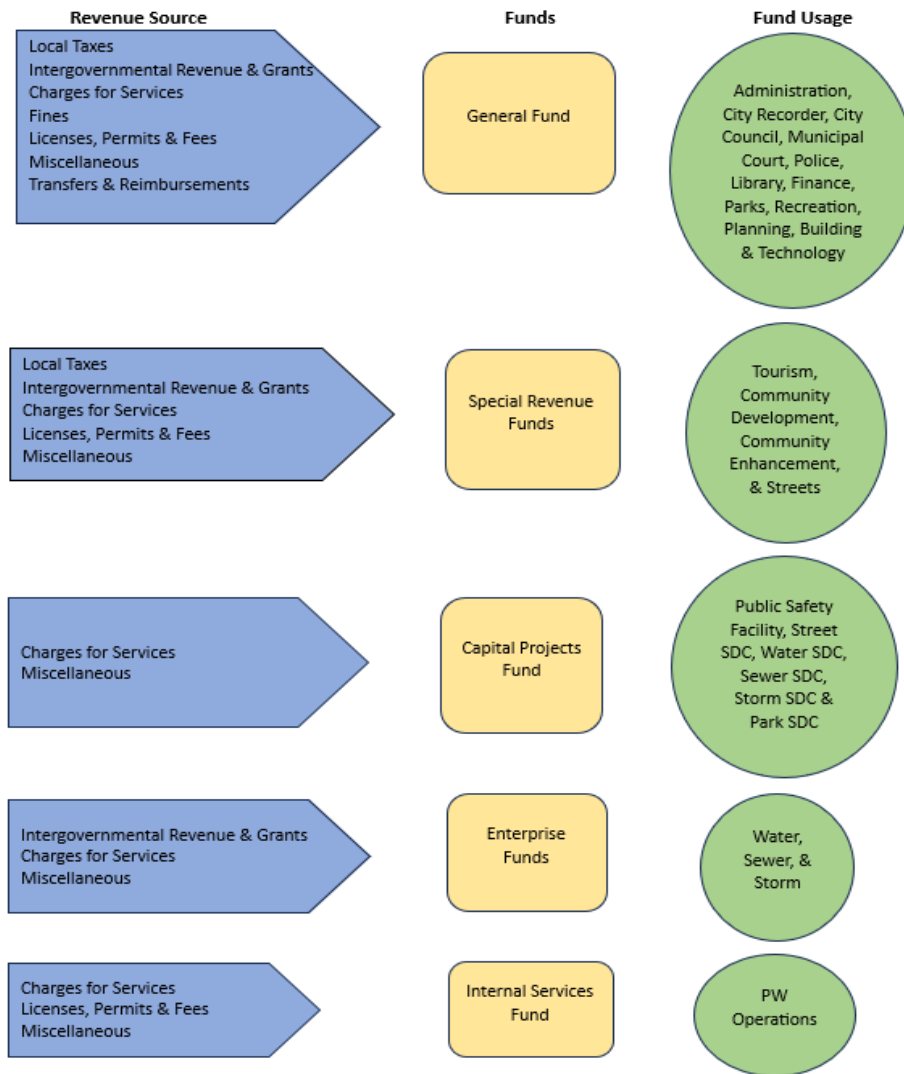
The Cycle Continues

Staff continue to work to achieve Council goals throughout the year after the budget’s adoption. The budget process is ongoing as City staff are always taking note of new methods or techniques for responding to Council goals and other priorities. Staff apply that information in the development of next year’s budget.

ST. HELENS BUDGET CALENDAR FY2026-2027

	<u>DUE / COMPLETION DATE</u>	<u>DESCRIPTION</u>
City Council	1/07/2026	Appoint Budget Officer
	1/07/2026	Approve Budget Calendar
	3/18/2026	Approve Department Goals & Long-Range Plans
	6/17/2026	Budget Hearing and Adoption
Budget Officer	1/19/2026	Budget Worksheets to Departments
	1/19/2026	Salary Projections to Departments
	3/23/2026	Final Department Meetings
	4/20/2026	Complete Proposed Budget
	4/24/2026	Publish Committee Meeting Notice on Website
	4/24/2026	Publish Committee Meeting Notice in Newspaper
	6/05/2026	Publish Budget Hearing Notice in Newspaper
Departments	1/30/2026	Develop Capital Improvement Plan / Needs
	3/23/2026	Complete Budget Worksheets
	3/30/2026	Department Narratives
	4/17/2026	Develop Department Goals & Performance Measures
Budget Committee	5/07/2026	Budget Committee Meeting #1
	5/14/2026	Budget Committee Meeting #2
	5/28/2026	Budget Committee Meeting #3

FUND STRUCTURE
ORGANIZATIONAL CHART



An Operations Guide - The City's operations are well defined in the various department discussions in this budget document. A wide variety of functions are organized into a single department, and in the case of the General Fund, several departments operate within that one accounting structure. The budget document is used by staff operationally as both a guide for the work plan to be accomplished and as a reference tool, serving as a comprehensive source of historical information and projections based on current assumptions. The document, in combination with regular monthly reports, allows department heads and supervisors to ensure resources are monitored and achieved to be able to meet the year's work plan, in the face of sometimes changing priorities. Statistics are gathered, and performance is measured to ensure objective reporting can be maintained regarding each department's operational success and areas for improvement, particularly as relates to Council goals and organizational mission statements.

BASIS OF BUDGETING

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

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



FISCAL YEAR 2027 BUDGET MESSAGE

To the City of St Helens Budget Committee

Introduction

The proposed budget for fiscal year 2027 is presented with two scenarios for the General Fund. Once again, this year's budget process has proven exceptionally challenging with difficult decisions necessary to maintain the City's financial health. As a result of the decisions made by the committee for the FY2026 budget, the ending fund balance for the General Fund is estimated to be less than one month's payroll.

Staff has strived to present a balanced budget whereby anticipated expenses aligned with projected revenues, while funding the City's desired services throughout the community. Just as in our message for the last several years, the fiscal reality is that there is more demand for services than available funding and the City must prioritize its resources to achieve the highest outcomes.

Prior to year end June 30, 2026, the City Council and City Administrator have implemented cost saving measures in the form of service reductions through furloughs and layoffs of personnel.

As in previous years, this proposed budget is constructed to provide desired services to our community utilizing available resources. There is clearly a deficit in resources.

The Columbia View Park Improvements and URA Waterfront Improvements that include the Downtown Infrastructure Project are complete. This infrastructure investment will serve as the catalyst for attracting investment in the Riverfront District and improve the City's finances and livability.

In addition to these projects, the sale of the mill property at the City's Industrial Park to Arcadia and resumption of paper making operations at the mill in time for the property to be back on the tax rolls for FY2027, will provide some increase in property tax revenue.

The following is a summary of changes for the FY2027 budget.

General Fund

In the past few years, with an eye toward optimizing and maintaining services, the General Fund budget was infused with non-recurring revenue. The use of non-recurring revenue is not sustainable, so as in FY2026, the use of non-recurring revenue is not contemplated in this FY2027 budget proposal.

Last year the budget committee had the opportunity to remedy the continuing decline of General Fund reserves and to maintain all general services at the level desired by the community. The budget committee failed to make a sustainable choice of recurring revenue. Now the only way to generate a new recurring revenue source, it must first be approved by the voters.

City Council has submitted to the voters a ballot initiative to approve a \$24 per month general service fee. However, even if that passes it will not generate enough revenue to fully sustain services. Therefore, the tough decisions were made to layoff all part-time personnel as well as the administrative assistant position that supported planning,

building and engineering, one administrative billing assistant from the finance division, and the code enforcement officer. In addition to reductions in personnel, all departments have reduced professional development budgets to a minimum amount to maintain certifications, and reductions in various departments for operating supplies, recruiting and professional services.

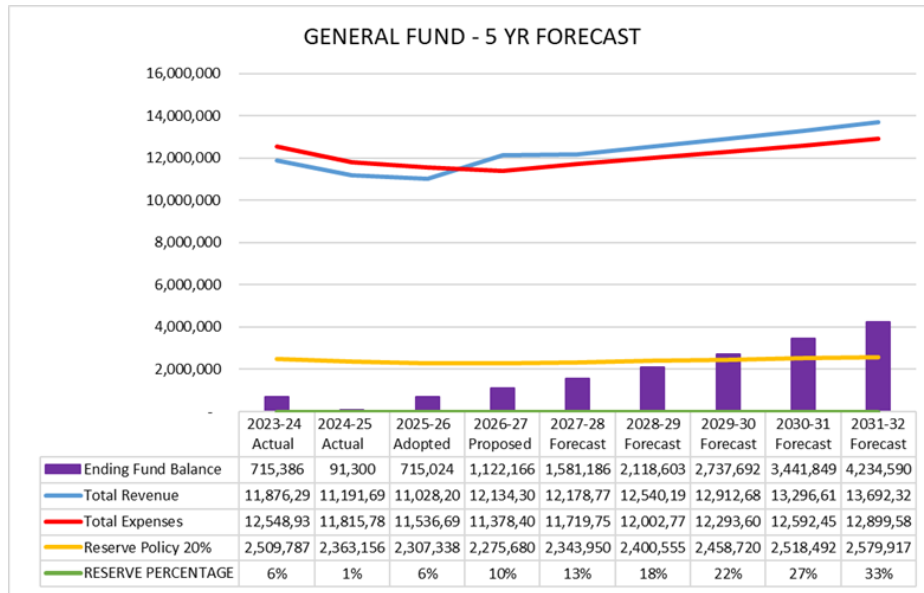
In addition to the layoffs, positions that were included in the FY2026 budget that will not be filled in FY2027 are: a detective sergeant, a police records and evidence specialist, one patrol officer, and a planning assistant.

If the general service fee ballot initiative fails, staff have also prepared a second proposed General Fund budget which will pull the police department out of the General Fund and into a stand-alone Police Services Fund. The General Fund is balanced with the service reductions as noted and no further reductions and a 20% reserve. The Police Services Fund will receive any remaining general revenue from the General Fund and reduce services to balance, with at least a 10% reserve.

For the Police Services Fund to provide full services the City Council will refer to the voters a police service fee on the November ballot.

Ending Fund Balance and Reserves

The City’s adopted financial policies strive to maintain a minimum reserve fund balance of 20% in the General Fund. This policy is indicated in the graph as the yellow line. Based on the model, the City has dropped below the policy for several years in a row and has nearly exhausted the Fund. It is imperative that the City make the necessary adjustments to align revenues with expenditures and maintain the long-term fiscal health of our community. The proposed budget is balanced with a place marker in the General Fund to show the amount needed for the General Fund to have a 20% ending fund balance.



The theme for FY2026 remains the same for FY2027:

“In any moment of decision, the best thing you can do is the right thing, the next best thing is the wrong thing, and the worst thing you can do is nothing” – Theodore Roosevelt

Special Revenue Funds

Tourism

The Tourism program funding is held in the Tourism Fund. The City will continue to receive Lodging Tax revenues into the fund along with other dedicated and reserved revenues. The events' production will be managed by the third-party contractor where the contractor will manage the day-to-day operations of the program. The contractor will be responsible for producing income and expense reports for the City.

Community Development

This fund holds the City's community and economic development projects including the industrial park activities, central waterfront development, riverfront development, and the forestry program. The fund has seen a large influx of funding from grants and loans in relation to the development of the riverfront property, industrial business park, and central waterfront. These projects are and will be instrumental in economic development and economic recovery, helping to attract commercial and industrial businesses as well as tourism.

For FY2027 the major activities will include construction of a new electrical substation at the Industrial Business Park. The Substation Project will be a "pass-thru" loan from Business Oregon for PGE to build a substation on a portion of the mill site. The purpose of this project is to support economic development opportunities at the Industrial Park.

Community Enhancement

This fund will continue to be used for grant appropriations for specific departments such as the Library, Parks, Recreation, and others. This fund is used to help track grants and resources outside of the General Fund. Most significant activity has been in support of recreation programs and OPIOID funds to support police services that target education and prevention of drug abuse.

Streets

With limited funding available, Street projects are limited to general street maintenance. There is a planned Transportation Master Plan in the CIP to inform us of current and future projects and improvements that are required beyond general maintenance.

Capital Projects Funds

SDC Funds

The City collects System Development Charges (SDC) to offset the growth impacts on our utilities and public facilities (Streets, Water, Sewer, Storm, and Parks). Not all projects are SDC eligible, and the master planning process identifies which projects are or are not eligible. Within the Capital Improvement Plan (CIP) portion of the budget document, you will find SDC eligible projects projected over the next five years.

The most notable project anticipated in the next fiscal year will be for a water reservoir and sewer system capacity projects. These projects will span multiple fiscal years.

Public Safety Facility Fund

This fund is dedicated to the construction of the police station. In September 2026, the City will be required to pay arbitrage, because the proceeds were kept in the Local Government Investment Pool (LGIP) and substantially unused for construction within 5 years from the time of receipt of the bond proceeds. Now the City must return investment earnings that exceeded the interest rate on the bonds to the bond investors.

The project is well underway with expected completion in Fall of 2027. There will be a transfer of \$1,750,000 from the Community Development Fund reserves to cover purchase of the property and project contingency and avoid the need of an additional loan.

Enterprise Funds

Water Fund

To meet the needs of the City's drinking water program, rates will need to be adjusted for FY2027 as recommended in the 2025 Rate Study. The proposed budget includes a rate adjustment of 6.35% for FY2027. These rates are a result of an updated Water Master Plan that identified new capital projects that are reflected in the five-year capital improvement plan. Some capital projects noted in the Master Plan have been deferred intentionally to reduce the burden and maintain a positive cash flow balance over the forecasted five-year period. Annual maintenance costs have also been reduced to preserve the fund balance over the next five years. The effect of this rate adjustment on the average household will be an approximate \$3.92 increase.

The notable ongoing water project this fiscal year is a new 5-million-gallon water storage reservoir. The land that was identified in the reservoir siting study appraised at slightly over \$1.5M; and budgeted for \$1M in FY2026, however this purchase will be made in FY2027; expected funding will be from revenue bonds. Design costs in FY2027 are budgeted at \$2.5M and funded with a Community Development Block Grant (CDBG) (Federal) grant. Construction is expected to begin in FY2028, with an estimated cost of \$20M and will require a loan or revenue bonds.

Sewer Fund

To meet the needs of the City's sanitary sewer program, rates will need to be adjusted for FY2027 as recommended in the 2025 Rate Study. The proposed budget includes a sewer rate adjustment of 4.64% for FY2027. The City's updated Wastewater Master Plan identified many deficiencies in the collection system. The Capital Improvement Plan (CIP) lays out the planned projects over the next 5 years. There is project related debt issuance that has been incorporated into the rate assumptions. The effect of this rate adjustment on the average household will be an approximate \$2.98 increase.

In an effort to minimize the burden to rate payers, the City is working to prioritize the greatest system deficiencies and defer other lower priority projects to future years. This coming year, the City will continue to address a nearly \$28 million sewer main upsizing project located in a basin that is currently over capacity. The design portion of the project is complete as of the end of FY2026 and was funded with a CDBG (Federal) grant. Construction estimate is \$25M, beginning in FY2027 with completion in FY2028. The construction will be financed by a DEQ Clean Water State Revolving Fund (CWSRF) loan and using Sewer System Development Charges (SDCs).

Storm Fund

To meet the needs of the City's Stormwater program, rates will need to be adjusted for FY2027. The proposed budget includes a 4.79% rate adjustment for FY2027. The City's updated Storm Master Plan identified both capital projects and maintenance needs necessary to adequately operate the system. The effect of this rate adjustment on the average household will be a \$0.82 increase.

Internal Service Fund

Public Works Operations Fund

The Public Works Operations Fund provides operations support for the street and utility funds, facilities maintenance services for City facilities and supports the Engineering Department.

Equipment Fund

The Equipment Fund is used as a mechanism for public works to save for future purchases of large equipment. The water, sewer, storm and street funds contribute to this fund.

Staff have performed professionally, creatively, and collaboratively in preparing this budget, and we thank them for their hard work. We also want to thank the City Council and the budget committee for their time and hard work ahead in reviewing this budget to ensure the priorities set forth in fiscal year 2027 reflect the objectives and priorities of the community.

Respectfully,

John Walsh City Administrator
Gloria Butsch Finance Director & Budget Officer

ST. HELENS LONG-RANGE FINANCIAL PLAN

Overview

The five-year financial forecast is intended to complement the FY 2026-2027 Budget by providing an assessment of the City's financial capacity over the next five years. The objective is to evaluate the City's ability to sustainably deliver services to our residents, consider proposed service levels, project population growth while incorporating Council goals, the costs of labor and economic impacts such as inflation and industrial manufacturing changes. In identifying financial trends, potential shortfalls and emerging issues, the forecast enables the City to take proactive measures.

While anchored by the FY 2026-27 Budget, this forecast is not a budget itself. It offers an overview of the City's fiscal health based on assumptions for the next five years, providing the City Council, the Budget Committee, management, and citizens with a financial outlook beyond the annual budget cycle. It serves as a planning tool to bring a longer-term perspective to the budget process, ensuring responsible financial stewardship to meet both current and future community needs.

Recognizing the importance of integrating revenue and expenditure forecasting, the Government Finance Officers Association (GFOA) emphasizes the necessity of assessing long-term financial implications to develop appropriate strategies for achieving goals.

The Five-Year Forecast begins with the FY 2026-27 Budget as its baseline but incorporates adjustments to personnel and material & service expenses, increasing them by 3% to reflect budget cost increases, inflation and departmental practices that often result in expenditure levels above budgeted amounts. This adjustment enhances the accuracy of projections for years 2 through 5. While forecasting aims to predict the future, unforeseen circumstances can affect its accuracy. Examples include fluctuations in interest rates, fuel prices, emergency situations, economic, and technological changes impacting staffing and the business community.

The forecast primarily focuses on the City's five major funds, three of which support designated capital programs. The Capital Improvement Program (CIP) is financed through various capital funds, transfers from operating funds, debt proceeds, and System Development Charges. While the detailed CIP is not part of this forecast document, it is available in the FY 2026-27 Budget, which also includes the five-year forecast for the appropriate operating funds.

Assumptions

Each July, the Portland State University Population Research Center releases population estimates for each jurisdiction in Oregon. As of July 2025, St. Helens population is estimated at 14,552, an increase of 0.6% over the reported population of July 2024. St. Helens population continues to grow each year; however, this growth is anticipated to slow in response to local economic factors. This forecast assumes that the population will grow at an average annual rate of 2% over the next five years. The growth rate is based on the decline in residential construction projects slated for the next several years and is aligned with a 4-year rolling average.

The local economic factors include the recent closures of industrial businesses, extensive employee layoffs in the technology sectors in the Greater Portland area, and the current political environment within the community, the State of Oregon and the Nation.

REVENUES

In general, this forecast reviews the revenue sources of each fund individually. Each funding source is forecasted on a different basis. For example, water user fees are based upon future rate increases approved by Council or on an averaged consumption trend. Property taxes, on the other hand, increase a maximum of 3% each year based on Oregon's Measure 50.

EXPENDITURES

Expense classifications include personnel services (labor), material and services, capital outlay, debt service, and interfund transfers (for capital improvement projects).

- **Personnel Services (PS):** The business of city government is labor intensive; therefore, projecting labor costs is a key component of this forecast. Key elements of this category include wages, retirement, and health insurance. Wage tables are typically negotiated every three years for represented positions across the City, as are retirement and health insurance contributions. Currently employees pick up 2% of health insurance premium. The City participates in the Oregon Public Employees Retirement (PERS) system for all regular employees. Rates are set every two years, the next biennium

ST. HELENS LONG-RANGE FINANCIAL PLAN

cycle for the PERS rates begins July 1, 2027. This forecast assumes the City continues its current wage and benefit package, with no cost-of-living allowance.

Any staffing requests are vetted through the current year budget process and only granted when funds are available. There are no staff increases considered in the FY2026-27 budget. Layoffs of all part-time staff across all departments of the General Fund, layoff of one full-time in each of the police department and finance division, in addition to furloughs of all General Fund staff, excluding patrol officers and police sergeants has been implemented as of June 21. In addition, there will remain unfilled positions in planning (1), building (1), and police (2). In addition, the City Council stipends were reduced by 10%.

- **Materials & Services (MS):** Annual inflation for materials and services is assumed to be approximately 3% per year. Increases in utilities and contracts for services are assumed to increase between 3% and 6% per year.
- **Capital Outlay (CO):** Capital outlay is a one-time, large equipment or vehicle type expenditure. Most departments and/or funds have a random pattern of CO spending, except for Water Operations and Wastewater Operation Funds responsible for treatment plant equipment upgrades or replacements. All other CO is forecasted future expense are based on the Capital Improvement Plans.
- **Debt Service (DS):** The City only issues debt for capital infrastructure financing with debt service typically paid out of its Operating Funds. The City may issue external bonded debt or may issue loans from itself as one fund to another (inter-fund). Inter-fund capital loans are term-limited not to exceed 10 years.
- **Interfund Transfers:** Operating funds also include charges to other funds for specific purposes such as payment of indirect services provided by the General Fund (for Finance, Legal, HR, and Admin services) and for Internal Services charges from the Public Works Fund.

Funds Represented

- General Fund
- Special Revenue Funds
- Enterprise Funds
- Public Works Fund

General Fund

Fund Description

The General Fund is the primary operating fund for the City. A government can only operate one General Fund. The General Fund is organized and budgeted by departments or divisions. Each department or division budgets according to its functional requirements to provide the services within the department or division. Resources (revenues) are “pooled” in the General Fund to support all departmental services. However, there are some exceptions; for instance, fees collected by the Building Department for permits are restricted for the purpose of building code inspection and enforcement.

General Fund Revenue & Expenses

REVENUES

Property Taxes

Property tax revenue makes up approximately 20% of the General Fund revenues. Property taxes are assessed, calculated, and collected by the Columbia County Assessor and Treasurer. Property subject to taxation includes all privately owned real property (land, buildings, and fixed machinery and equipment) and personal property used in a business.

For real property, taxes are levied on the lower of the assessed value (AV) or real market value (RMV). Therefore, property tax revenue is influenced by cycles in the housing market – especially on the downward side. As real market values fall below the assessed value, property tax revenue declines, because the taxes levied are based on the lower real market value. However, the upside is limited, because as real market values increase, property tax revenues are constrained by the State constitution’s limit on assessed value growth of 3%. New construction is one aspect that can significantly increase property tax revenue above the assessed value limitations. Personal property is based on real market value unless otherwise exempt.

Risks to the property tax revenue include a declining housing market and the devaluation of a commercial or industrial site, due to a business closure, restructuring or state re-valuation. As was seen in the Great Recession, housing real market values can fall. If the real market value of a property falls below its assessed value, the taxes levied on the property fall, because the tax is levied on the lower of the two values. In the commercial and industrial sectors, if a business that has great value in personal property and equipment closes or restructures such that this personal property and equipment is no longer assessed, property tax revenue would decline.

ST. HELENS LONG-RANGE FINANCIAL PLAN

The permanent tax rate for the City of St. Helens is \$1.9078 per thousand of assessed value (AV). This permanent rate cannot change. The City may choose to levy less than that amount, but it cannot levy more than that amount. If the City feels it needs additional property tax revenue to fund operations, the City has the option to ask voters to pass a local option levy. The City may place on the ballot any amount to be levied. However, local option levies are limited to five years, and if the City wishes for the property tax revenue generated to be continued beyond the five years, it must again ask voters to pass another five-year local option levy.

The City of St. Helens makes use of the funding mechanism of tax increment financing to spur economic development, known as urban renewal. Urban renewal is a mechanism that freezes the assessed value in a designated geographical area at a point in time. As the assessed property value in the designated urban renewal area grows above that frozen base, the incremental revenue is distributed to the Urban Renewal Agency to pay for public infrastructure to encourage private development.

The forecast for the property tax revenue to the General Fund considers the variables of assessed value growth, new construction, changes to urban renewal, and the collection rate. This forecast estimates growth at 2%, which is a conservative factor with these variables at play and the potential of continued development residentially, commercial, and industrial.

Franchise Fees

These charges are assessments on utility companies' gross receipts for using the City's right-of-way. Rates vary by type of utility with telecommunications at 7%; electric, natural gas and cable television at 5%; water, wastewater and stormwater at 10%; and garbage at 5%. Most of the fees collected are trending upwards as the City grows and companies add accounts. Going forward, the forecast assumes a 2% annual growth rate. This forecast reflects the growing City, and anticipated rate increases for natural gas, electricity, and stormwater.

License & Permits

Licenses and permits are for liquor licenses, business licenses, and solicitor permits. These sources combined are expected to grow at a 2% annual average rate.

Intergovernmental

Intergovernmental revenue includes state shared revenues (cigarette taxes, liquor taxes, and other revenues). Most State shared revenues are allocated according to a city's population. The League of Oregon Cities publishes the State of Oregon's revenue forecasts, which are used to calculate the City's share.

Other Revenues

Other revenues of the General Fund include charges for services, municipal court fines, interest earnings, and other miscellaneous revenues. Charges for services represent charges for park rentals, recreational programming and the like. Municipal court fines are generated from the adjudication of traffic, criminal, and municipal code violations. Interest earnings are earned on cash invested.

Transfers

The General Fund receives transfers in from other funds for services provided to those other funds. The General Fund houses administrative type functions, such as utility billing, accounting, budgeting, human resources, information services, and overall City management by the City Administrator and City Council. Other funds, such as Water, Wastewater, Storm, Streets, Community Development, and Tourism pay for these services via General Fund Support Service charges. The methodology used is a combination of overhead allocation and direct charges. Overhead allocation for operating functions is based on an estimated percentage of time spent, and direct charges are determined by specific, dedicated efforts.

General Fund Total Revenue

General Fund total revenue sufficient to provide general services and to maintain a 20% reserve fund balance is of great concern. The City forecasts a conservative 2% increase, which is dependent on residential, commercial and industrial growth.

EXPENDITURES

The General Fund accounts for the expenditures of Administration, City Recorder/Human Resources, City Council, Finance & Utility Billing, Municipal Court, Police, Library, Parks, Recreation, Planning, Building, Information Technology, and General Services. The General Fund also supports functions in Community Development and Public Works (Parks).

The services the General Fund provides to the community are very labor intensive, making up 71% of the General Fund's operating budget in the FY2026-27 Adopted Budget.

ST. HELENS LONG-RANGE FINANCIAL PLAN

Operations:

Administration

[Administration](#) is managed by the City Administrator who is appointed by the City Council. The Administrator is responsible for the administration of city policies and provides direction to the Administration and Community Development Departments. This department is also responsible for coordination between all city departments for consistent application of contracting and purchasing policies, managing legal services, human resources, communications, economic development, intergovernmental relations, community grant administration, and special projects.

City Recorder / Human Resources

[The City Recorder](#) provides administrative and technical support to the Mayor, City Council, City Administrator, City Boards and Commissions, and other City staff as well as the public. The office handles a broad range of City functions which include licensing and permitting, public records requests, records management, [human resources](#), and website development and maintenance. The City Recorder serves as the Municipal Elections Officer.

City Council

[The City Council](#) is made up of five elected officials. Each official is paid a stipend for their time and efforts on City Council and each councilor oversees specific departments throughout the City of St. Helens. These appointments are made by the mayor at the beginning of each term.

Finance & Utility Billing

[The Finance Division](#) provides professional financial services and information to the City Council, City Administrator, and City departments to promote fiscal stability and integrity. In addition to providing financial services related to accounting and payroll, the finance division prepares the annual budget, works with the City's auditors to prepare the annual audited financial report, performs [utility billing](#), manages the City's investments and debt, and performs compliance reporting for grants, debt disclosures, and other financial related requirements.

Municipal Court

[The Municipal Court](#) is managed by the City Administrator. Court violations and trials are held at City Hall generally on Thursdays. The City contracts out for the services of the Municipal Court Judge and City Prosecutor, which are paid out of professional services. The St. Helens Municipal Court processes roughly 1,000+ cases per year which includes non-traffic misdemeanors to traffic violations and violations of City Municipal codes.

Police

[The St. Helens Police Department](#) provides quality and professional law enforcement services to the citizens of St. Helens by working with the community to reduce crime and improve the overall quality of life in St. Helens. This is done through community education in crime prevention, efficient and effective officer responses to emergencies, and providing internal leadership, strategic planning, and staff and policy development.

Library

[The St. Helens Public Library](#) is an essential community asset that provides many services in the library and through a growing number of online services focused on meeting the information literacy needs of all ages. This includes traditional library services such as story times for young children; summer reading programs, hands-on science, technology, engineering, art, and mathematics (STEAM) programs for youth; computers for public use; wireless internet access; a variety of programs for adults; and cultural passes. Additional services include electronic access to information such as downloadable e-audio, e-books, e-magazines, and music, research databases, and digitized historical newspapers. Makerspace serves children, adults, families, and the business community through one-on-one sessions, meetups, and classes. The library partners with many community and governmental organizations and ensures that the building is a safe space for all. A recently established resource area serves small business owners and entrepreneurs, funded in part by GRO Oregon and with support from the Small Business Development Center.

Parks

[The Parks Division](#) is managed by the Public Works Director and provides safe and well-maintained equipment and facilities within the community. The division is responsible for maintaining and improving park facilities and regular inspections of facilities and equipment to ensure the facilities are clean and safe for users.

ST. HELENS LONG-RANGE FINANCIAL PLAN

Recreation

The purpose of the [Recreation Division](#) is to create sustainable recreation programs within and for the City of St. Helens community. In partnership with the St. Helens School District, the division strives to provide high quality recreational programs, partnerships, and services throughout the community that provide fun, educational, accessible, and safe environments for people of all ages and abilities. The Recreation division is almost wholly funded by grants and program fees, with the primary focus of youth ages 0 – 18, exploring partnerships with other organizations and stakeholders to expand the offerings in the community.

Planning

[The Planning Division](#) provides a variety of services intended to preserve and enhance the quality of life for those who live, work, and visit the community. The division guides the physical development of the city of St. Helens in a manner that encourages sustained growth and livability while protecting the character of the community. The division is responsible for the City’s current land use development issues and long-range planning.

Building

[The Building Division](#) ensures that all buildings within the city are safe for the occupants. The division is responsible for the enforcement of State and City codes related to new construction, alterations, and repairs. It provides structural, mechanical, plumbing, fire, and grading work permits and performs all required inspections related to both commercial and residential construction. The Building Official acts as a Code Enforcement Officer as necessary to ensure compliance with City building ordinances and codes.

Information Technology

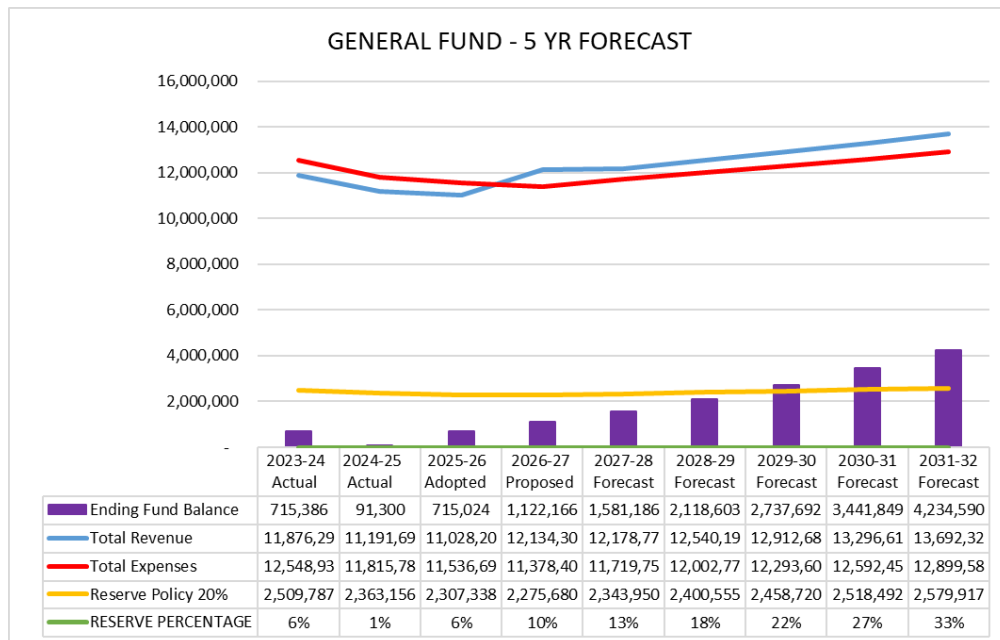
The IT Division is temporarily managed by the Public Works Director and is responsible for the maintenance and replacement of the IT infrastructure for all city departments.

General Services

General Services are for the accounting of materials and services that are “pooled” because they are not directly charged or utilized by a specific department. These are primarily shared General Fund expenses that can consist of utilities, telephone services, general office supplies, insurance, and facilities maintenance. Also included are contingency and any unappropriated fund balance.

GENERAL FUND FORECAST

The five-year forecast for the City’s General Fund reveals a severe deficiency of reserves through FY 2029-30. It is important to note that actual revenues and expenditures vary from budgeted figures, however with the expense of providing services outpacing revenues, decisions must be made to balance and maintain reserves.



ST. HELENS LONG-RANGE FINANCIAL PLAN

SPECIAL REVENUE FUNDS

Fund Description:

Special Revenue Funds are used for the accounting of revenue sources that are used for a specific purpose. The City of St. Helens has the following Special Revenue Funds:

Tourism Fund

The Tourism Fund accounts for the use of transient lodging taxes and City sponsored events.

Community Development Fund

The Community Development Fund accounts for economic and community development programs. There are four departments within the Community Development Fund, each having their own dedicated revenues and expenses. The departments are:

- **Economic Development** - This fund is used for multiple economic development efforts which include economic development grants, and Community Development Block Grants.
- **Industrial Business Park** - This fund is dedicated to expenses pertaining to the City's industrial park located on the old Boise mill site property.
- **Riverfront** - This fund is used for the accounting of the waterfront development projects.
- **Forestry** - This fund is to account for forestry management and logging operations on dedicated City-owned property.

Community Enhancement Fund

The Community Enhancement Fund accounts for specific use donations, grants and revenues for specific departments, and programs that the City operates.

Street Fund

The Street Fund accounts for the maintenance and improvements of the City's transportation infrastructure. Revenues are primarily derived from state gas tax allocations

Special Revenue Funds-Revenue and Expenditures:

REVENUES

Lodging taxes

The City assesses a Transient Lodging Tax of 10% of the occupancy rents at hotels, motels and vacation rentals, recorded in the budget as the Transient Lodging Tax. The City began imposing this tax in 2001. The City sets aside approximately 100% of these receipts to be used for tourism promotion.

Events Revenue

Events revenue is from ticket sales, vendor permits, and sponsorships for City sponsored events, such as 13 Night on the River and the Spirit of Halloweentown.

Intergovernmental and Grants

Economic development grants, community development block grants, and special purpose grants. This also includes the gas tax allocations from the State.

EXPENDITURES

Tourism Fund

Tourism and events programs are forecasted using past and current trend analysis. City sponsored events are managed by contract. The most significant of the annual events are 13 Nights on the River summer concert series and the Spirit of Halloweentown which runs the entire month of October.

Community Development Fund

Expenditures are for the City's economic development programs and community development projects in support of business and economic growth. Projects and programs are developed during community strategic planning and costs forecasted accordingly.

Community Enhancement Fund

Expenditures utilize grants and donations according to specifications. Forecasts are based on the individual grant award or donation.

ST. HELENS LONG-RANGE FINANCIAL PLAN

Street Fund

Operations

Street maintenance and improvement is forecasted based on the transportation masterplans and needs analysis. Population and development trends are used in estimating future costs of operations.

ENTERPRISE FUNDS

FUND DESCRIPTION

Enterprise Funds are designated for services that are provided to the community on a charge for service basis. Laws and regulations require that the costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges. The charges and policies set to collect the established fees, following best practices, should be designed to recover its costs, including capital costs. By design, each enterprise fund should be self-sustaining through its charges

The City of St. Helens operates three Enterprise Funds:

Water Fund

The Water Fund supports the City's water utility which provides for the delivery of adequate quantities of safe and high-quality water to domestic and commercial/industrial water users. The Water Fund's purpose is to operate and maintain the water collection, filtration, and distribution facilities, including preventative maintenance of all facilities and equipment. The Water Fund is separated into two main divisions: Water Operations and Water Filtration. These divisions are kept separate to track expenses that are specific to each function.

Sewer Fund

The Sewer Fund supports the City's wastewater utility, which ensures the safe collection and discharge of wastewater effluent under the requirements of the City's National Pollutant Discharge Elimination System (NPDES) Permit. The main source of revenue is from sewer user charges. Other sewer revenue is provided through service fees, such as sludge disposal and sewer connection charges. The Sewer Fund is separated into four divisions: Sewer Collection, Primary Treatment, Secondary Treatment, and Pump Services.

Storm Fund

The Storm Fund was created separately in the fiscal year 2018. Previously, it was combined with the Sewer Fund. The reason for separation was to ensure that, as an enterprise designation, it should be self-sustaining with the revenue it reports and expenses it incurs. The storm utility is responsible for managing storm water within the community.

ENTERPRISE FUND REVENUES AND EXPENDITURES

REVENUES

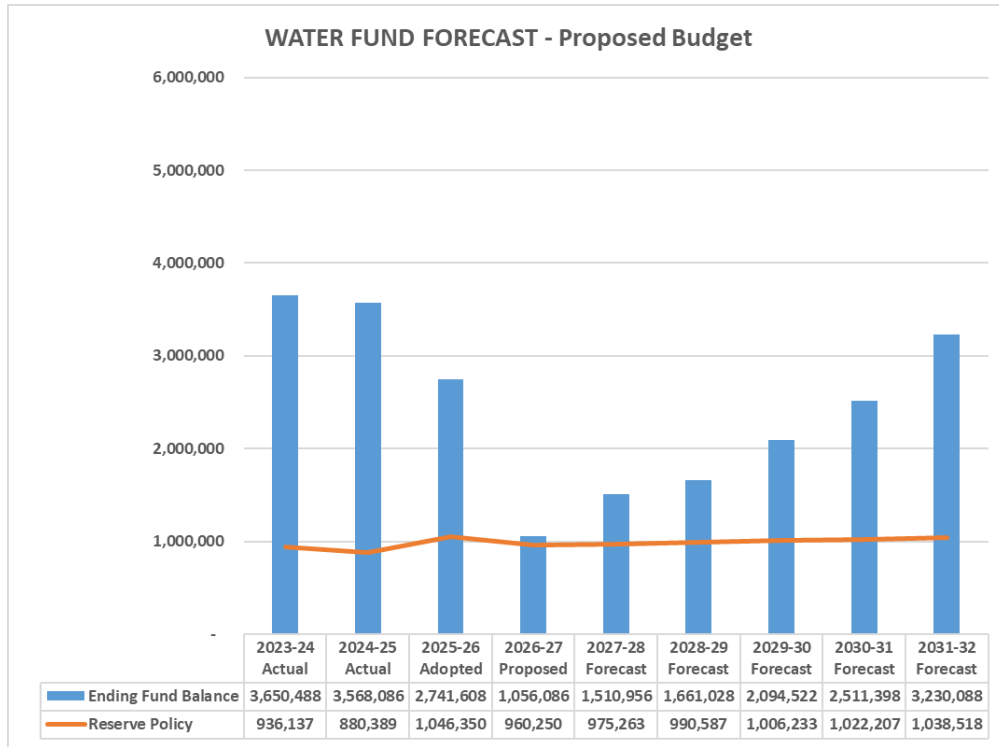
Revenues are primarily user charges and fees and interest. Each fund sets user rates according to a contracted rate study. The rate study sets the recommended rates over 5 years and is used to forecast future rates. The study is based on the future operating and capital needs of the utility. An updated rate study is contracted for FY2026.

EXPENDITURES

Operating expenditures are forecasting using similar trends as the General Fund, factoring growth in residential, commercial and industrial growth. Due to current economic factors, the City is forecasting a conservative 2% growth, a 3% increase in personnel services, and a 5% increase in materials and services. Capital outlay is based on capital replacement and improvement plans.

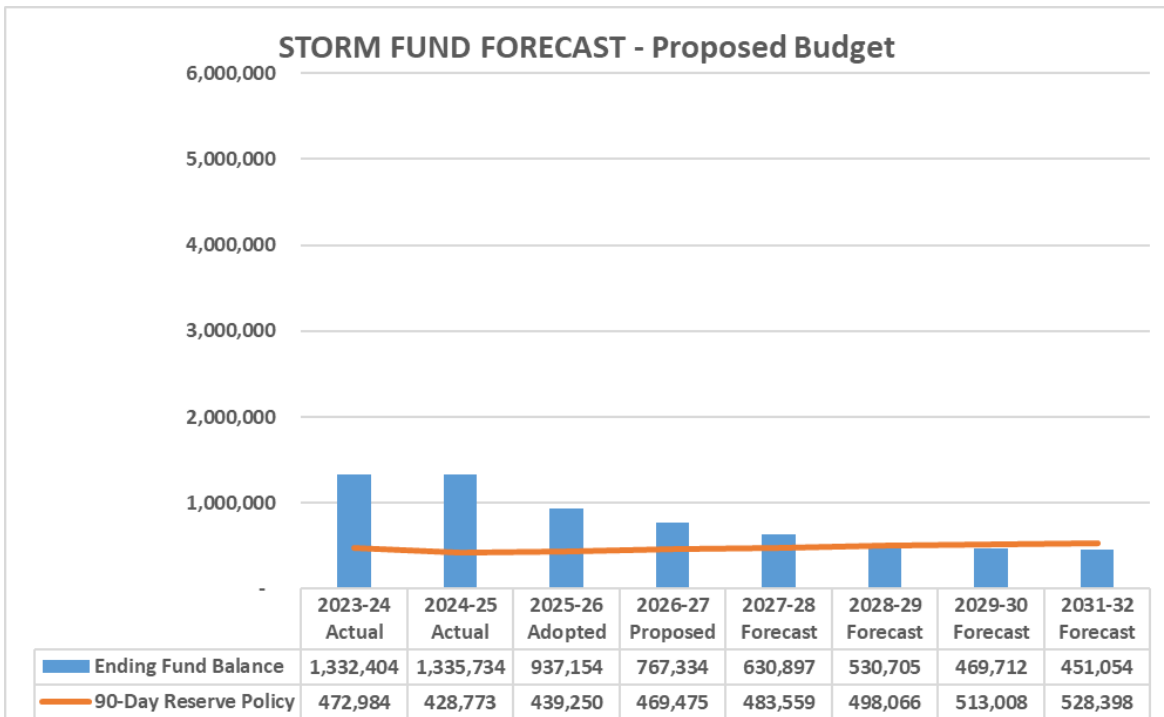
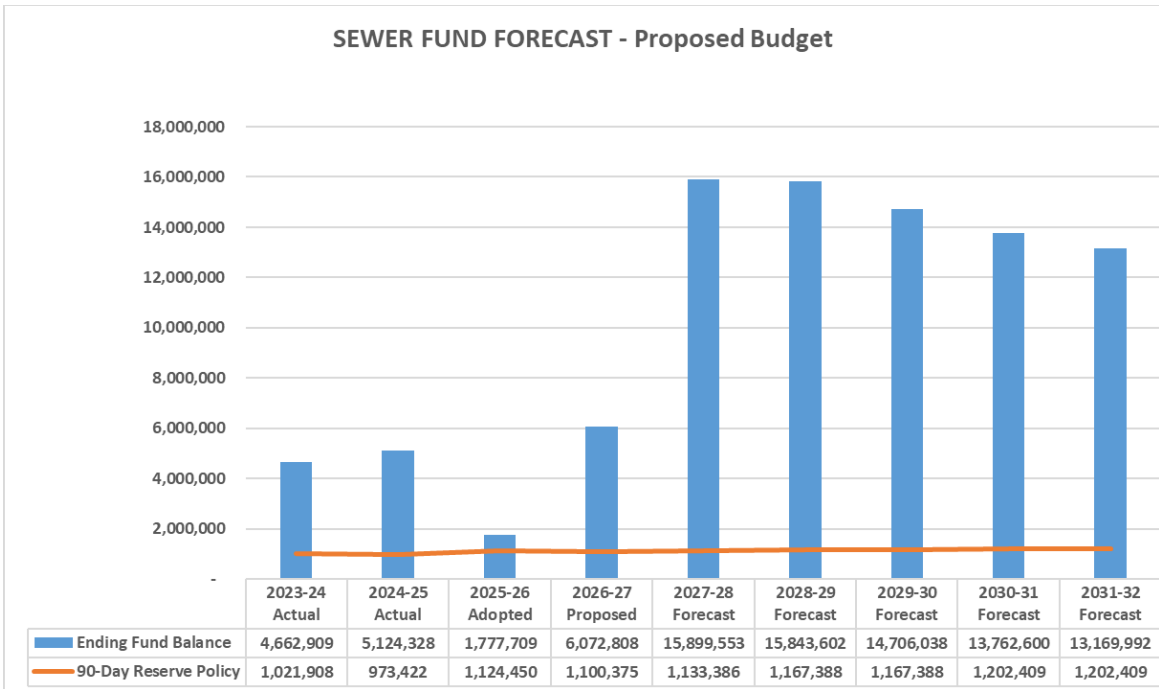
ST. HELENS LONG-RANGE FINANCIAL PLAN

ENTERPRISE FUND FORECAST



ST. HELENS LONG-RANGE FINANCIAL PLAN

ENTERPRISE FUND FORECAST



CITY COUNCIL VISION-MISSION & GOALS

The City of St. Helens City Council is in the process of updating Council Vision-Mission and Goals. As these are being developed, Council and staff continue to operate under current priorities.

Vision To provide quality, effective, and efficient services to our citizens.

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

Provide a safe and healthy environment within a sound economic framework.

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

Long-Range Strategic Planning (FY2027)

In March 2022, the City Council adopted a [Strategic Work Plan](#) developed through organizational workshops, community input, and a comprehensive evaluation of how to best serve all residents. This plan reflects the City's mission, vision, and goal areas while positioning the organization to respond to future opportunities and challenges.

Each year, during the budget development process, staff review and update departmental goals to ensure alignment with Council priorities. Departments are responsible for proposing budgets that support achievement of these goals.

As part of the FY2027 proposed budget process, staff have updated departmental goals to align with the City Council's Vision, Mission, and Strategic Goal Areas. The Council is currently in the process of updating the Strategic Work Plan; in the interim, departments continue to advance the initiatives outlined below.

Strategic Goal Areas & FY2027 Priorities

Goal Area 1: Effective and Efficient Organization

Objective: Strengthen organizational performance, accountability, and service delivery.

Key Initiatives:

- Support staff development, training, and professional certifications (*All Departments*)
- Improve efficiency and service delivery in Public Works operations (*Public Works*)
- Maintain unqualified (clean) annual audit reports (*Finance*)

Goal Area 2: Community and Civic Engagement

Objective: Enhance transparency, communication, and community participation.

Key Initiatives:

- Strengthen partnerships with community organizations (*Police, Public Works, Library, Recreation*)
- Expand communication through newsletters, press releases, and social media (*Administration*)
- Conduct regular Town Hall meetings to engage residents (*City Council*)
- Ensure accurate and timely utility billing (*Finance*)

Goal Area 3: Livable and Safe Community**Objective:** Promote public safety, infrastructure quality, and community well-being.**Key Initiatives:**

- Improve and maintain City facilities (*Public Works*)
- Reduce overall crime by 5% (*Police*)
- Increase traffic safety and reduce accidents (*Police*)
- Deliver capital projects on time and within budget (*Public Works*)
- Develop sustainable Makerspace operations (*Library*)
- Expand lifelong learning opportunities (*Library*)
- Conduct timely and effective building inspections (*Building*)
- Maintain parks, streets, and public spaces (*Parks & Public Works*)

Goal Area 4: Economic Development**Objective:** Support business growth, redevelopment, and economic vitality.**Key Initiatives:**

- Advance Riverfront & Industrial Business Park Redevelopment Plans (*Administration*)
- Support infrastructure needed for industrial and commercial growth (*Public Works/Engineering*)
- Recruit and support development of a new hotel (*Administration*)
- Align utility infrastructure (water/wastewater) with growth areas (*Public Works/Engineering*)
- Modernize Building Division website and permitting systems (*Building*)
- Streamline land use, annexation, and development review processes (*All Departments*)
- Advance planning, design, and potential phasing of sports complex facilities
- Complete Columbia View Park Stage improvements

Goal Area 5: Long-Term Planning**Objective:** Ensure sustainable growth through proactive planning and asset management.**Key Initiatives:**

- Update Transportation Systems Plan TSP (*Public Works/ Planning*)
- Update and i the Parks Master Plan (*Parks*)
- Complete St. Helens to Scappoose connector trail planning (*Public Works/ Planning*)
- Advance Millard Road and Ross Road Property developments (*Administration & Public Works*)
- Maintain and manage City-owned facilities and fleet assets (*Public Works*)
- Implement Water Master Plan capital improvement projects (*Public Works/Engineering*)
- Implement Wastewater Master Plan capital projects (*Public Works/Engineering*)
- Develop multi-year Capital Improvement Plan (CIP) integrating: (*Public Works/Engineering*)
 - Water
 - Wastewater
 - Transportation
 - Parks
 - Facilities

CITY OF ST. HELENS PERFORMANCE MEASURES

***Not updated in Proposed Budget**

The City of St. Helens Council and staff work together to fulfill the goals set by Council. As noted within the Council’s Vision-Mission and Goals, they are undergoing updates, below is a graph that outlines current performance measurements by department/division and how they tie into Council goals and the long-term strategic plans.

<u>DEPARTMENT/ DIVISION</u>	<u>COUNCIL GOAL/ STRATEGIC PLAN</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Notes</u>
Administration	Community & Civic Engagement	# Publication of Newsletters	36	48	49	
Administration	Community & Civic Engagement	# Press Releases	45	41	38	
Administration	Community & Civic Engagement	Websites, X, and Facebook Posts			1266	
Administration	Economic Development	Attract Industrial Business Tenants for Industrial Property # Tenant/Owner Applicants		2		
Administration	Economic Development	Attract a new hotel development- Advertising or # development improvements		2		
Administration	Livable & Safe Community	Build New Police Station (% Completion)	10%	10%		Delayed due to LUBA Appeal, new location had to be identified & plans re-drawn
Building	Economic Development	Plan Reviews Performed		355	383	
Building	Economic Development	Permits Issued		368	330	
Building	Livable & Safe Community	Inspections Performed		1927	1320	
Building	Economic Development	Certificates of Occupancy		36	32	
Building	Economic Development	Total Building Valuation		20,130,124.09	12,156,576.37	
Building	Economic Development	Fees Collected		498,067.77	562,014.86	
City Council	Long Term Planning	Set City Goals and Objectives				
City Council	Effective & Efficient Organization	Conduct Annual Performance Reviews of Department Heads (Number of reviews)	1	0	0	
City Council	Effective & Efficient Organization	Average Length (in minutes) of City Council Work Sessions	132	121	106	
City Council	Community & Civic Engagement	Number of Public Forums and Hearings	14	6	15	
City Council	Community & Civic Engagement	Hold Town Hall Meetings (New as of CY 2025)	0	0	0	

CITY OF ST. HELENS PERFORMANCE MEASURES

<u>DEPARTMENT/ DIVISION</u>	<u>COUNCIL GOAL/ STRATEGIC PLAN</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Notes</u>
Courts	Livable & Safe Community	Non-Traffic Misdemeanors	99	202	159	
Courts	Livable & Safe Community	Non-Traffic Violations	1	12	13	
Courts	Livable & Safe Community	Traffic Misdemeanors	128	158	129	
Courts	Livable & Safe Community	Traffic Violations	459	573	364	
Courts	Livable & Safe Community	Municipal Code Misdemeanors	0	0	0	
Courts	Livable & Safe Community	Ordinance Violations	9	19	27	
Courts	Livable & Safe Community	Other (Parking & Misc.)	47	41	19	
Finance	Effective & Efficient Organization	Unqualified Audit Report	Yes	Yes	ETA Dec 31	
Finance	Effective & Efficient Organization	Timeliness of Financial Reporting	15	15	15	Average days reports issued from quarter end
Finance	Effective & Efficient Organization	Training & Development of Staff	151	55	111	Total CPE Credits
Finance	Effective & Efficient Organization	GFOA Budget Certification	Yes	Yes	Yes	
Finance	Effective & Efficient Organization	FY 24-Reduce Banking Cost (total cost for fiscal year)	199,858.50	288,007.35	118,3005.57	
Finance	Effective & Efficient Organization	FY 25 Review & Update Financial Polices	Yes	Yes	Yes	Updated Purchase Policy
Finance/UB	Economic Development	Business Licenses Issued	2,825	2,663	710	Issued Licenses *2025 as of July
Finance/UB	Community & Civic Engagement	Utility Customers Billed	63,098	63,152	62,786	

CITY OF ST. HELENS PERFORMANCE MEASURES

<u>DEPARTMENT/ DIVISION</u>	<u>COUNCIL GOAL/ STRATEGIC PLAN</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Notes</u>
Library	Effective & Efficient Organization	Grant Dollars Awarded	\$2,228.00	\$2,294.00	\$5,304.00	
Library	Community & Civic Engagement	Open Hours Per Week	47	47	47	
Library	Effective & Efficient Organization	Staffing	6.0	6.0	6.0	
Library	Community & Civic Engagement	Staff per 1,000	4.2	4.0	4.0	
Library	Community & Civic Engagement	Total Library Users	27,962	28,646	23,801	
Library	Community & Civic Engagement	Total Non-Library Building Users	9,357	12,880	11,196	
Library	Community & Civic Engagement	Total Columbia Center Visitors	37,049	41,226	34,997	
Library	Community & Civic Engagement	Outreach/Program Attendance	6	4	8	
Library	Community & Civic Engagement	Circulation (Checkouts/Renewals)	65,201	65,026	50,379	
Library	Community & Civic Engagement	Downloads - eBooks, Music	24,856	33,330	29,400	
Library	Effective & Efficient Organization	Volunteer Hours	752	941	878	
Library	Community & Civic Engagement	Children's Programs	88	114	38	
Library	Community & Civic Engagement	Children's Programs Attendance	1,595	1,203	1,171	
Library	Community & Civic Engagement	Teen Programs	7	7	7	
Library	Community & Civic Engagement	Teen Programs Attendance	62	7	177	
Library	Community & Civic Engagement	Adult Programs	38	80	19	
Library	Community & Civic Engagement	Adult Programs Attendance	223	1,279	171	
Library	Community & Civic Engagement	Virtual Programs	12	13	4	
Library	Community & Civic Engagement	Virtual Programs Attendance	41	138	17	
Library	Community & Civic Engagement	Self-Directed Programs	19	7	7	
Library	Community & Civic Engagement	Self-Directed Programs Attendance	840	290	329	
Library	Community & Civic Engagement	Makerspace Programs	162	0	84	
Library	Community & Civic Engagement	Makerspace Programs Attendance	684	0	403	
Library	Community & Civic Engagement	Summer Reading Program	500	459	n/a	

CITY OF ST. HELENS PERFORMANCE MEASURES

<u>DEPARTMENT/ DIVISION</u>	<u>COUNCIL GOAL/ STRATEGIC PLAN</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Notes</u>
Planning	Economic Development	Total Number of Land Use Permits	99	84	100	*We track this on a calendar year
Planning	Economic Development	Total Number of Annexations	2	3	3	
Planning	Effective & Efficient Organization	Adhere to law & best practices for current planning to mitigate expenses(Yes/No)	Yes	Yes	Yes	*Grants awarded by calendar year, 2023 includes 2.5 million from CDBG for Engineering, but Planning wrote the application. Awarded not necessarily received or spent
Planning	Economic Development	Grant Dollars Awarded	2,950,000	60,000	>\$160,000	
Planning	Economic Development	Grant-funded projects successfully closed out	2	2	*5	Anticipate 5 in calendar year 2025
Police	Livable & Safe Community	Number of Sworn Officers	22	22	15	
Police	Livable & Safe Community	City Population	14,371	14,437	14,500	
Police	Livable & Safe Community	Sworn Officers Per Thousand	1.53	1.52	1.01	
Police	Livable & Safe Community	Annual Dispatch Activity	15,800	18,680	15,870	
Police	Livable & Safe Community	Annual Case Numbers	982	1045	1,017	
Police	Livable & Safe Community	Annual Case Numbers per Officer	49	61	67.8	
Police	Livable & Safe Community	Traffic Stops	1535	1959	1618	
Police	Livable & Safe Community	Traffic Citations	255	522	229	
Police	Livable & Safe Community	Percent of Citations to Stops	17% cited	27% cited	14%	
Police	Livable & Safe Community	Number of Code Enforcement Officers	1	1	1	

CITY OF ST. HELENS PERFORMANCE MEASURES

<u>DEPARTMENT/ DIVISION</u>	<u>COUNCIL GOAL/ STRATEGIC PLAN</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Notes</u>
PW - Engineering	Economic Development	Number of Projects put out to Competitive Bid	5	4	6	
PW - Engineering	Economic Development	Dollars of Grant Funding Received for Projects	\$482,000	\$2,700,000	\$200,000	
PW - Engineering	Livable & Safe Community	Miles of Gravel Roads Paved	0	0	0	
PW - Engineering	Economic Development	Right-of-Way Permits Issued	30	89	64	
PW - Engineering	Economic Development/Long Term Planning	Capital Improvement Projects Completed	5	6	9	
PW - Equipment	Long Term Planning	Maintain City Vehicle and Equipment Fleet	112	108	105	
PW - Operations	Long Term Planning	Maintain City-Owned Building/Facilities	39	37	36	
PW - Parks	Livable & Safe Community	Acres of Improved Parks Maintained	135	135	138	Columbia View Park Improvements
PW - Sewer	Livable & Safe Community	Linear Feet of Sanitary Lines Repaired	380	450	20	
PW - Sewer	Livable & Safe Community	Miles of Sewer Mains Maintained	4	9	5	
PW - Storm	Livable & Safe Community	Feet of New Storm Pipes Constructed	100	250	75	
PW - Storm	Livable & Safe Community	Miles of Storm Lines Maintained	2	5	3	
PW - Streets	Livable & Safe Community	Miles of Streets Maintained	59	59	59	
PW - Water	Livable & Safe Community	Linear Feet of Water Mains Replaced				
PW - Water	Effective & Efficient Organization	Water Meters Replaced	111	59	27	Meters per calendar year
PW - Water	Effective & Efficient Organization	Water Registers Replaced	143	27	57	Registers per calendar year
PW - Water	Livable & Safe Community	Miles of Water Lines Maintained				
PW - WFF	Livable & Safe Community	Millions of Gallons of Drinking Water Filtered	599.8	541.7		
PW - WWTP	Livable & Safe Community	Millions of Gallons of Wastewater Treated	823.59	898.84		
PW - WWTP	Livable & Safe Community	Total Millions of Gallons of Wastewater Treated (Including Industry)	1706.24	1148.95		

CITY OF ST. HELENS PERFORMANCE MEASURES

<u>DEPARTMENT/ DIVISION</u>	<u>COUNCIL GOAL/ STRATEGIC PLAN</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Notes</u>
Recorder / Human Resources	Community & Civic Engagement	Public Records Requests Processed	211	252	273	
Recorder / Human Resources	Community & Civic Engagement	Council Minutes Transcribed	80	89	83	
Recorder / Human Resources	Effective & Efficient Organization	Create team building opportunities for staff	0	1	2	
Recorder / Human Resources	Effective & Efficient Organization	Develop new member handbook for Council, boards and commissions	0	0	0	
Recreation	Community & Civic Engagement	Expand after school programing	1	3	3	
Recreation	Livable & Safe Community	Total Students enrolled in afterschool program	35	65	108	
Recreation	Community & Civic Engagement	Offer paid community programs to sustain recreation program	120	137	148	
Recreation	Community & Civic Engagement	Continue to offer free community programs	43	57	60	
Recreation	Community & Civic Engagement	Partner with outside organizations to expand camps/programs	5	17	17	
Recreation	Community & Civic Engagement	Youth programs & participation	177	276	300 +	

BUDGET OVERVIEW

Major Revenues

Property Taxes

Currently, the primary source of revenue of the City’s General Fund is property taxes. Oregon’s property tax system is defined by two significant constitutional limitations that were put in place by initiative petitions passed by voters in November 1990 (Measure 5) and May 1997 (Measure 50).

- Measure 5 (1990) introduced limits on the taxes paid by individual properties: \$10 per \$1,000 real market value for general government taxes. If total general government taxes exceed this limit, then each corresponding taxing district has its tax rate reduced proportionately until the tax limit is reached. This reduction in taxes is called “compression.” Local option levy taxes are compressed first, proportionately for each taxing district.
- Measure 50 (1997) introduced permanent tax rates and limited future growth. There are three types of property taxes that taxing districts may impose: taxes from fixed permanent rates, limited term voter approved local option levies, and general obligation bond levies. Measure 50 limits the annual growth of assessed value to three percent. Measure 50 also stipulates that assessed value may not exceed real market value. As a result, if the real market value of a property falls below its assessed value, the taxable value will be set at the real market value. For new construction, assessed value is calculated by multiplying the new property’s real market value by the ratio of assessed value to real market value of similar properties.

Historical Taxable Assessed Value Growth

Fiscal Year	TAV	\$ Change	% Change
2017 Actual	906,234,062	35,960,488	4.1%
2018 Actual	940,548,442	34,314,380	3.8%
2019 Actual	969,467,708	28,919,266	3.1%
2020 Actual	994,916,013	25,448,305	2.6%
2021 Actual	1,047,348,731	52,432,718	5.3%
2022 Actual	1,093,878,343	46,529,612	4.4%
2023 Actual	1,131,991,340	38,112,997	3.5%
2024 Actual	1,166,184,347	34,193,007	3.0%
2025 Actual	1,197,269,245	31,084,898	2.7%
2026 Actual	1,271,158,378	73,889,133	6.2%
2027 Budget	1,293,874,263	22,715,885	1.8%

The City’s permanent tax rate is \$1.9078 per \$1,000 of assessed value. Collected permanent rate property taxes are allocated to the General Fund as discretionary revenue to support core City operations.

The permanent tax rates that were set in 1997 were based on the economic factors of the community at the time. Because the City of St. Helens had a robust industrial economy at the time that generated a large property tax assessment, the City’s permanent rate is set at one of the lowest in the Oregon. The permanent tax rate cannot be increased. This has the effect of heavy reliance on industry and with the loss of Cascades Tissue and Armstrong Industries, the General Fund must rely on other forms of recurring revenue to be financially stable.

Columbia County’s collection rate for property taxes is historically 94% due to full payment discounts and delinquencies. Full payment, with a 3% discount, is due by November 15. Taxpayers also have the option of paying one-third of the total amount due on November 15, February 15, and May 15, with no discount.

Franchise Fees

A franchise is a privilege granted by local government to utility and telecommunication companies to allow them to have their assets on public property. Franchise fees, or “right-of-way fees” are determined by state and federal law and are calculated as a percentage of gross revenue derived from operations within the boundaries of the local government. Franchise fees are allocated to the General Fund as discretionary revenue.

Various factors, including utility and telecommunication rate changes, economic downturn, population growth, and consumer behavior are considered when projecting franchise fee revenue. Studies by the League of Oregon Cities (LOC) reveal that franchise fee revenues often do not keep up with inflation and are projected to decline.

- Franchise fees for natural gas, electric utilities, and solid waste disposal companies are subject to paying 5% - 7 % of gross revenues. Water, wastewater, and stormwater utilities provided by the City of St. Helens are subject to 10% of gross revenue. Franchise fees for cable television and telecommunication companies are subject to 5% to 7% of gross revenues.
- In 2019, the City of St. Helens experienced a 14.3% decline in franchise fees, which was one of the effects of the closure of Armstrong located in the St. Helens Industrial Business Park. Armstrong was a significant user of electricity.

In 2023 (FY2024), Cascades Tissue discontinued operations of the mill located in the City-owned Industrial Business Park. The mill was a significant user of electricity and natural gas.

- Projections for FY2027 consider the increase in consumer conservation and the decline in consumer reliance on natural gas.

Historical Franchise Fee Revenue

Fiscal Year	Franchise Fees	\$ Change	% Change
2017 Actual	787,205	36,987	4.9%
2018 Actual	892,832	105,627	13.4%
2019 Actual	765,167	(127,665)	-14.3%
2020 Actual	868,976	103,809	13.6%
2021 Actual	1,044,878	175,902	20.2%
2022 Actual	1,139,363	94,485	9.0%
2023 Actual	1,238,595	99,232	8.7%
2024 Actual	1,058,608	(179,987)	-14.5%
2025 Actual	994,000	(64,608)	-6.1%
2026 Projected	995,000	1,000	0.1%
2027 Budget	1,000,000	5,000	0.5%

Charges for Services

The City charges for water, wastewater, and stormwater utilities and other fees required by ordinance on a single monthly invoice. Rates for each are calculated separately but are combined and printed on a single bill to facilitate billing and payment processing.

Various factors including current and historical revenue trends, rate changes, population growth, and new construction that will increase the number of active accounts, are considered when projecting future service charges.

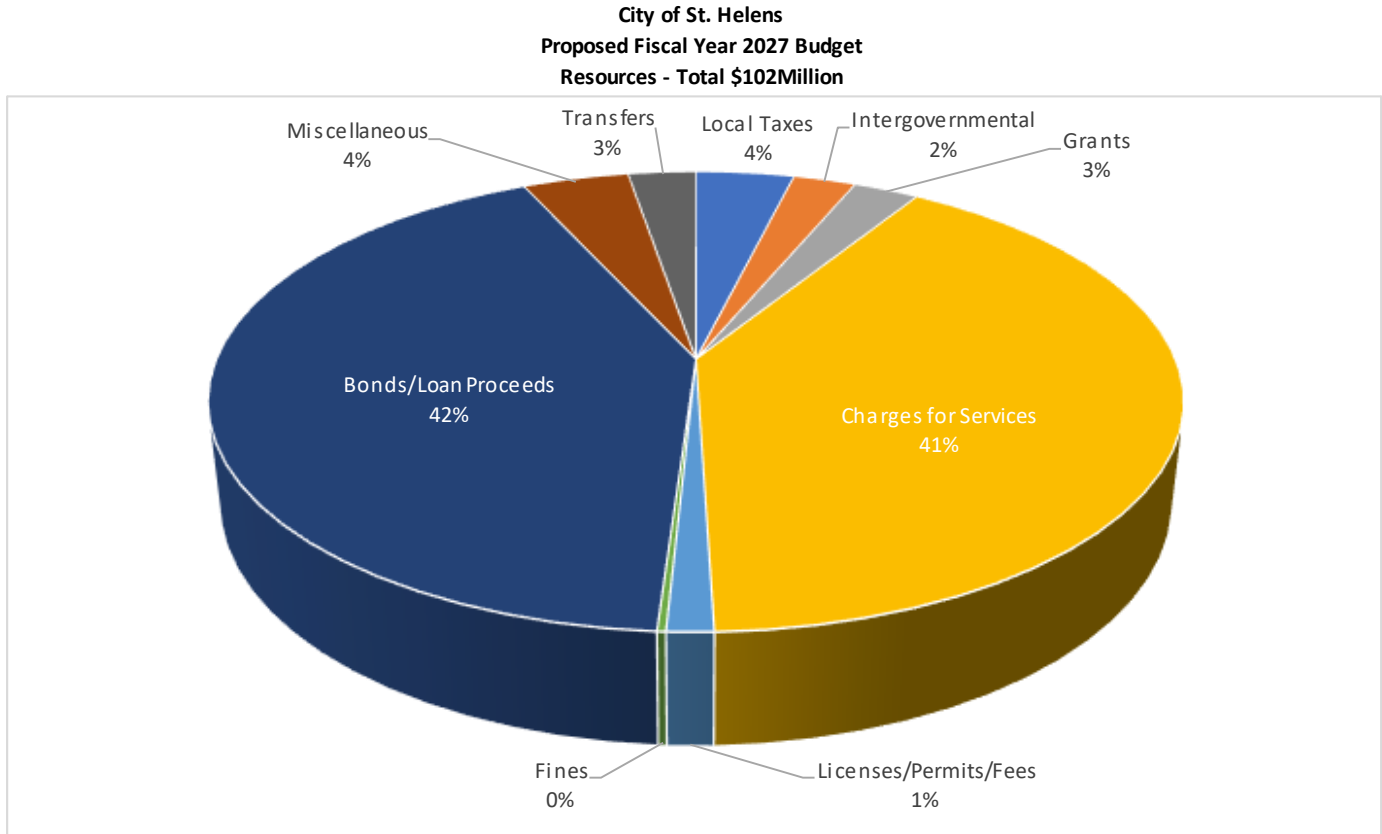
- **Utility Charges** The City operates water, wastewater, and stormwater utilities as business enterprises that benefit the community by providing clean water, sanitary wastewater service, and stormwater run-off management. Rates reviewed, generally every five years and set annually by Council resolution to reflect operational and maintenance costs in addition to costs for replacement and extension of the various collection, distribution and treatment systems.
 - **Water** – Water rates consist of a base rate plus a consumption rate for each hundred cubic feet of water used. Rates vary based on the classification of user, the size of the water meter and the level of service. These utility charges are allocated to the Water Fund.
 - **Wastewater** - Wastewater service rates are comprised of a base rate, plus a consumption rate for each hundred cubic feet of water used. These utility charges are allocated to the Sewer Fund.
 - **Stormwater** – Stormwater service rates are based on impervious surface area. Under this fee structure, single-family homes are counted as one Equivalent Resident Unit (ERU) of 2,500 square feet of impervious surface. All non-single-family residential customers are charged based on their measured impervious surface area for each developed property, which is then divided by the ERU value of 2,500 square feet of impervious surface. This determines the ERUs billed to that non-single-family residential customer.
- **Public Safety Facility Fee:** The City currently charges a public safety facility fee which is used to pay the debt for the construction of a new police station. The fee is based on equivalent dwelling unit (EDU)s, whereby each unit, whether apartment or single-family home is charged. For instance, an apartment building with 100 apartments is charged for 100 EDUs.

CHANGES BETWEEN PROPOSED AND ADOPTED BUDGET

***Not Updated in Proposed Budget**

SUMMARY OF REVENUES

The City of St. Helens financial operations are accounted for and budgeted following the Governmental Accounting Standard s Board (GASB). The following chart is a summary of revenue sources and budgeted amounts for the fiscal year 2026-2027 by fund.



Revenue Classification	Adopted FY 2026	Proposed FY 2027	Amount Changed	Notes
Local Taxes	2,390,000	2,530,000	140,000	
Intergovernmental	1,907,100	1,611,900	(295,200)	State Revenue Shares
Grants	2,305,000	1,693,000	(612,000)	
Charges for Services	23,512,700	26,443,800	2,931,100	Proposed General Service Fee & Utility Rate Increases
Licenses/Permits/Fees	901,000	854,500	(46,500)	Economic Impact-Decline in Development
Fines	165,000	160,000	(5,000)	Court Fines
Bonds/Loan Proceeds	22,349,000	27,424,000	5,075,000	Timing of Projects Funding
Miscellaneous	3,113,000	2,741,100	(371,900)	
Transfers	-	1,750,000	1,750,000	
	56,642,800	65,208,300	8,565,500	
Fund Balance Available	35,430,949	36,843,621	1,412,672	
Total Resources	92,073,749	102,051,921	9,978,172	

SUMMARY OF REVENUES

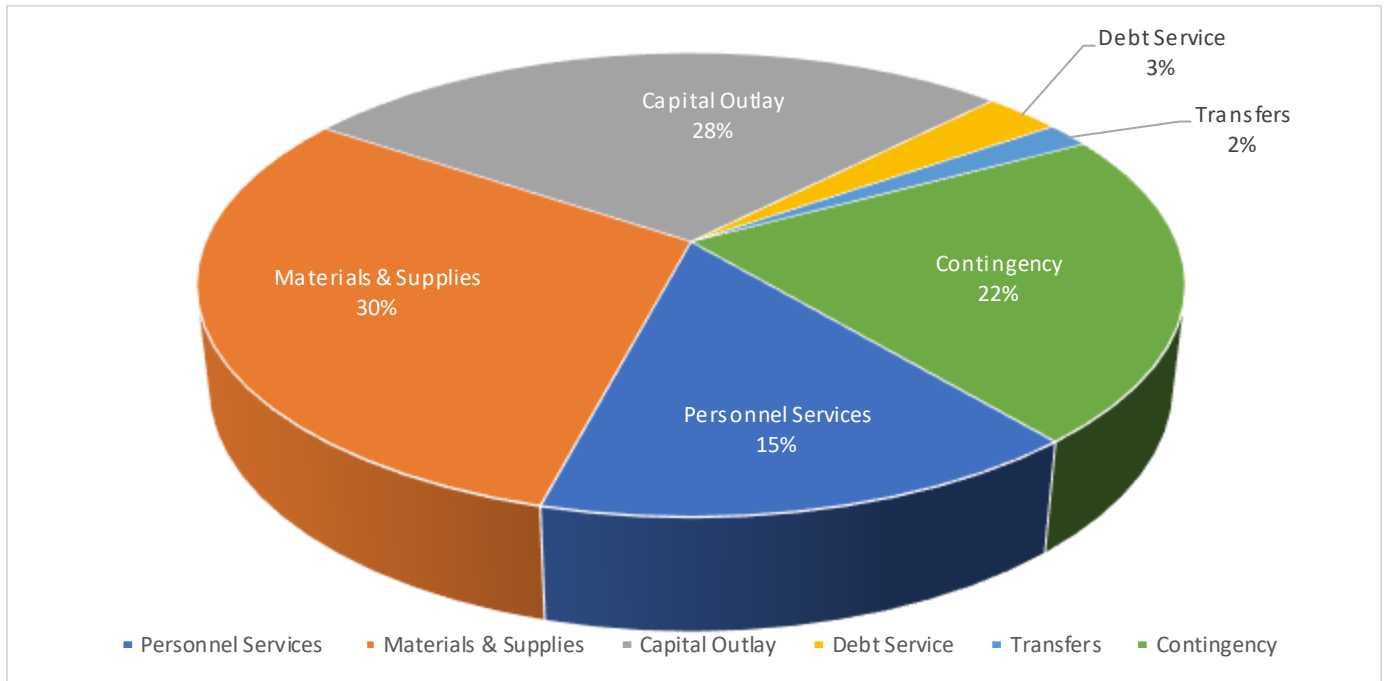
FUND	Local Taxes	Intergovernmental Revenue & Grants	Charges for Services	Fines	Licenses, Permits, Fees	Miscellaneous	Loan Proceeds	Transfers & Reimbursements	Beginning Fund Balance	Total Revenues
Total General Fund	2,360,000	448,900	7,943,700	160,000	797,500	424,200		-	366,266	12,500,566
<u>Special Revenue Funds</u>										
Tourism	170,000	-	-	-	-	1,504,900		-	155,193	1,830,093
Community Development	-	925,000	-	-	-	715,000	14,924,000	-	4,528,228	21,092,228
Community Enhancement	-	125,000	-	-	32,000	40,000		-	447,299	644,299
Streets	-	1,233,000	-	-	-	25,000		-	1,079,551	2,337,551
Total Special Revenue Funds	170,000	2,283,000	-	-	32,000	2,284,900	14,924,000	-	6,210,271	25,904,171
<u>Capital Projects Funds</u>										
Public Safety Facility Fund	-	-	763,000	-	-	200,000		1,750,000	13,645,948	16,358,948
Streets SDC	-	-	60,000	-	-	50,000		-	1,729,273	1,839,273
Water SDC	-	-	30,000	-	-	35,000		-	1,123,154	1,188,154
Sewer SDC	-	-	50,000	-	-	65,000		-	2,103,708	2,218,708
Storm SDC	-	-	25,000	-	-	15,000		-	616,223	656,223
Parks SDC	-	-	30,000	-	-	6,000		-	233,975	269,975
Total Capital Projects Funds	-	-	958,000	-	-	371,000	1,750,000	1,750,000	19,452,281	22,531,281
<u>Enterprise Funds</u>										
Water	-	-	4,580,000	-	-	104,000		-	2,925,516	7,609,516
Sewer	-	573,000	5,692,000	-	-	145,000	12,500,000	-	5,607,168	24,517,168
Storm	-	-	1,778,000	-	-	30,000		-	1,237,234	3,045,234
Total Enterprise Funds	-	573,000	12,050,000	-	-	279,000	12,500,000	-	9,769,918	35,171,918
<u>Internal Service Funds</u>										
PW Operations Fund	-	-	4,657,100	-	25,000	15,000		-	841,885	5,538,985
Equipment Fund	-	-	202,000	-	-	-		-	203,000	405,000
Total Internal Service Funds	-	-	4,859,100	-	25,000	15,000	-	-	1,044,885	5,943,985
TOTAL - ALL FUNDS	2,530,000	3,304,900	25,810,800	160,000	854,500	3,374,100	27,424,000	1,750,000	36,843,621	102,051,921

The City estimates property taxes according to estimated growth provided by the County Assessor and City Building Official. Charges for services are based on analysis of rates, number of customers and growth. Intergovernmental revenue sources are based on revenue forecasts provided by the League of Oregon Cities and an estimate of grants applied for. All other fees and miscellaneous revenues, such as interest received on investments, are estimated using historical trends and economic factors.

SUMMARY OF EXPENDITURES

The following chart is a summary of expenditures budgeted for the fiscal year 2025-26 by fund. A detailed breakdown of expenditures by department per fund is found in the corresponding fund pages within the budget document.

**City of St. Helens
Proposed Fiscal Year 2027 Budget
Appropriations - Total \$102 Million**



Expenditure Classification	Adopted FY 2026	Proposed FY 2027	Amount Changed	Notes
Personnel Services	16,078,840	15,197,700	(881,140)	Furloughs and Layoffs
Materials & Supplies	30,415,400	30,288,200	(127,200)	Community Development Projects
Capital Outlay	25,340,000	27,985,000	2,645,000	Community Development & Utility Projects
Debt Service	3,835,120	2,999,710	(835,410)	
Transfers	-	1,750,000	1,750,000	
Contingency	14,651,186	21,742,456	7,091,270	
Total Appropriations	90,320,546	99,963,066	2,551,250	
Unappropriated	1,753,203	2,088,855	335,652	
Grand Total	92,073,749	102,051,921	2,886,902	

SUMMARY OF EXPENDITURES

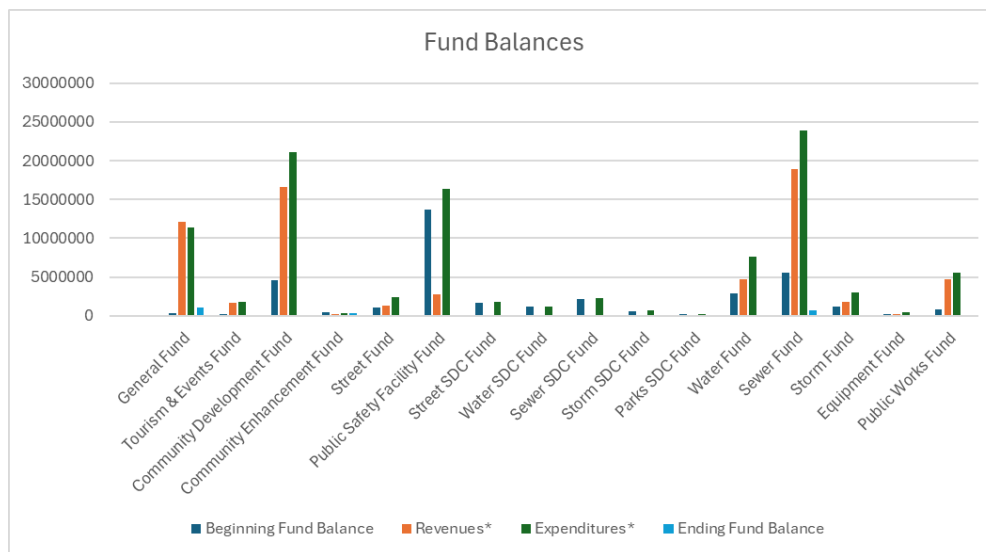
FUND	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL APPROP.	UNAPPROP. BALANCE	TOTAL EXPENDITURES
Total General Fund	8,049,700	3,328,700	-	-	-	1,122,166	12,500,566	-	12,500,566
<u>Special Revenue Funds</u>									
Tourism	-	1,817,000	-	-	-	13,093	1,830,093	-	1,830,093
Community Development	-	15,730,500	1,000,000	55,490	1,750,000	2,556,238	21,092,228	-	21,092,228
Community Enhancement	-	345,200	-	-	-	-	345,200	299,099	644,299
Streets	485,000	774,400	70,000	60,730	-	947,421	2,337,551	-	2,337,551
Total Special Revenue Funds	485,000	18,667,100	1,070,000	116,220	1,750,000	3,516,752	25,605,072	299,099	25,904,171
<u>Capital Projects Funds</u>									
Public Safety Fund	-	380,000	10,000,000	1,753,200	-	4,225,748	16,358,948	-	16,358,948
Streets SDC	-	26,000	-	-	-	1,813,273	1,839,273	-	1,839,273
Water SDC	-	3,000	300,000	-	-	885,154	1,188,154	-	1,188,154
Sewer SDC	-	5,000	400,000	-	-	1,813,708	2,218,708	-	2,218,708
Storm SDC	-	2,500	50,000	-	-	603,723	656,223	-	656,223
Parks SDC	-	3,000	-	-	-	266,975	269,975	-	269,975
Total Capital Projects Funds	-	419,500	10,750,000	1,753,200	-	9,608,581	22,531,281	-	22,531,281
<u>Enterprise Funds</u>									
Water	1,082,000	2,759,000	2,250,000	462,430	-	1,056,086	7,609,516	-	7,609,516
Sewer	1,300,000	3,101,500	13,375,000	667,860	-	5,405,218	23,849,578	667,590	24,517,168
Storm	621,000	1,256,900	400,000	-	-	767,334	3,045,234	-	3,045,234
Total Enterprise Funds	3,003,000	7,117,400	16,025,000	1,130,290	-	7,228,638	34,504,328	667,590	35,171,918
<u>Internal Service Funds</u>									
Public Works Operations	3,660,000	755,500	140,000	-	-	983,485	5,538,985	-	5,538,985
Equipment Fund	-	-	-	-	-	405,000	405,000	-	405,000
Total Internal Service Funds	3,660,000	755,500	140,000	-	-	1,388,485	5,943,985	-	5,943,985
TOTAL - ALL FUNDS	15,197,700	30,288,200	27,985,000	2,999,710	1,750,000	22,864,622	101,085,232	966,689	102,051,921

SUMMARY OF FUND BALANCES

FUND	Beginning Fund Balance	Revenues*	Expenditures*	Ending Fund Balance
General Fund	366,266	12,134,300	11,378,400	1,122,166
Tourism & Events Fund	155,193	1,674,900	1,830,093	-
Community Development Fund	4,528,228	16,564,000	21,092,228	-
Community Enhancement Fund	447,299	197,000	345,200	299,099
Street Fund	1,079,551	1,258,000	2,337,551	-
Public Safety Facility Fund	13,645,948	2,713,000	16,358,948	-
Street SDC Fund	1,729,273	110,000	1,839,273	-
Water SDC Fund	1,123,154	65,000	1,188,154	-
Sewer SDC Fund	2,103,708	115,000	2,218,708	-
Storm SDC Fund	616,223	40,000	656,223	-
Parks SDC Fund	233,975	36,000	269,975	-
Water Fund	2,925,516	4,684,000	7,609,516	-
Sewer Fund	5,607,168	18,910,000	23,849,578	667,590
Storm Fund	1,237,234	1,808,000	3,045,234	-
Equipment Fund	203,000	202,000	405,000	-
Public Works Fund	841,885	4,697,100	5,538,985	-

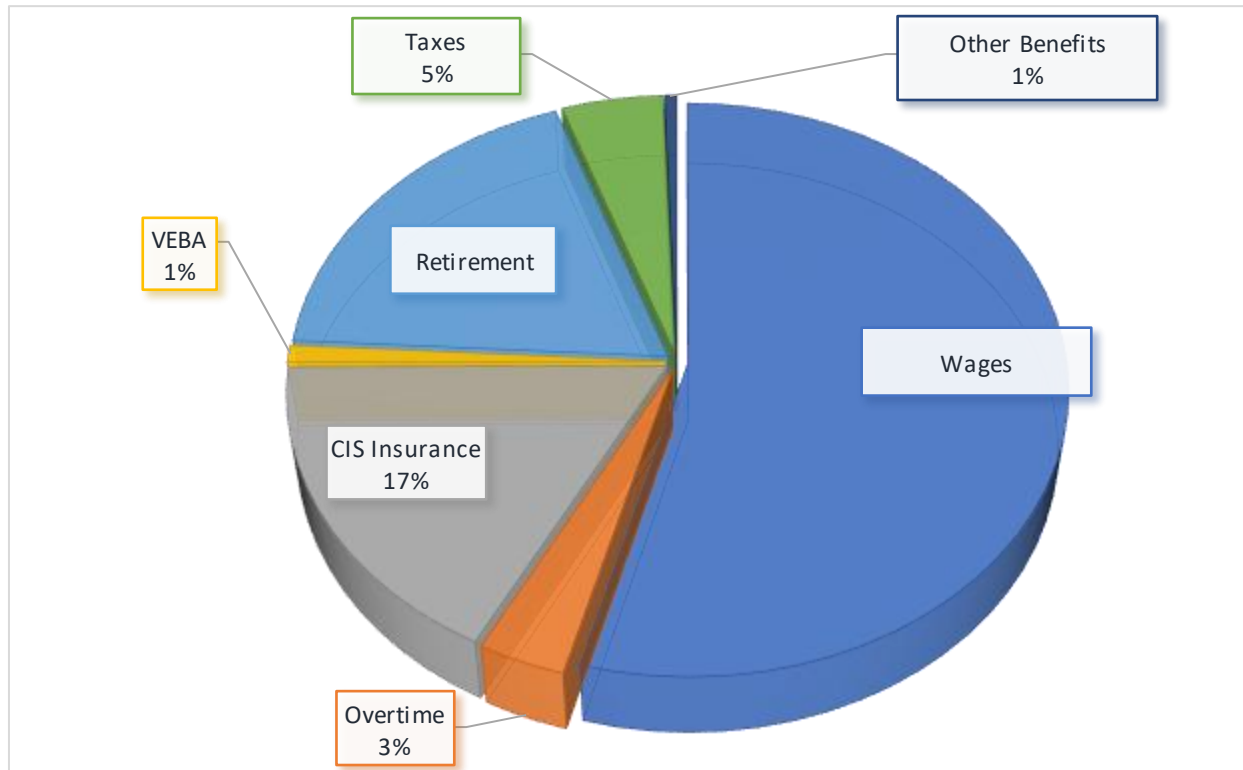
For budgeting purposes, the City appropriates unallocated funds in contingency. Ending Fund Balances in the utility funds are unappropriated reserves.

* Refer to Summary of Revenues and Summary of Expenditures for major categories of revenues and expenditures.



SUMMARY OF PERSONNEL

City of St. Helens
 Proposed Fiscal Year 2027 Budget
 Personnel Services Costs \$11.7M



Personnel Services Analysis						
Acct	Acct Name	Adopted FY 2026	Proposed FY 2027	Increase (Decrease)	* Insurance	Other ***Factors
50001	Wages	7,062,500	6,347,900	(714,600)	-	(714,600)
50004	Overtime	321,800	401,300	79,500	-	79,500
51005	CIS Insurance	1,898,900	2,025,700	126,800	95,000	31,800
51006	VEBA	148,700	112,700	(36,000)	-	(36,000)
51007	Retirement	2,460,100	2,201,900	(258,200)	-	(258,200)
51008	Taxes	606,700	554,500	(52,200)	-	(52,200)
51015	Other Benefits	79,140	65,700	(13,440)	-	(13,440)
Grand Total		12,577,840	11,709,700	(868,140)	95,000	(963,140)

* CIS Insurance increase 10% or 190K annually - 6 months increase \$95K

*** Furloughs and Layoffs

SUMMARY OF PERSONNEL BY DEPARTMENT

The City of St. Helens has 17 departments/ divisions making up the total of all personnel services. Below is a breakdown of staffing positions by department. A full staff directory can be found on the [City's website](#). Additional personnel information such as job descriptions, contracts and salary schedules can be found under [Human Resources](#) on the City website.

City Council (5)

Mayor
Council President
Councilor (3)

Administration (2)

City Administrator
Communications Officer
Communications Support Specialist (Part Time) -Layoff Unfunded

Building (2)

Building Official
Building Permit Technician
Community Development Admin Asst (Shared) Layoff Unfunded

City Recorder / Human Resources (2)

Human Resources Coordinator/City Recorder
Deputy City Recorder

Finance & Utility Billing (4)

Finance Director
Assistant Finance Director
Accountant III
Administrative Billing Specialist(1) 1 Layoff Unfunded

Technology (1)

IT Specialist II

Library (4)

Library Director
Librarian I (Youth & Makerspace)
Librarian I (Reference)
Library Technician I

Municipal Court (2)

Court Clerk (2)
*Municipal Judge & City Prosecutor are Independent Contractors and paid for by professional services under the Municipal Court.

Parks (3)

Parks Field Supervisor
Parks Utility I
Parks Specialist

Planning (1)

City Planner
Community Development Admin Asst (Shared) Layoff Unfunded

Police (20)

Police Chief
Lieutenant
Sergeant (4) 1 Unfunded
Detective
Patrol Officer (12) 1 Unfunded
Records and Evidence Specialist (1) 1 Vacant Unfunded
Code Enforcement (0) - Layoff Unfunded

Recreation(2)

Recreation Manager
Recreation Program Specialist

Public Works Engineering (4)

Engineer Manager
Engineer II (Vacant)
Engineering Tech
Engineer I Construction Inspector – Contracted

Public Works Operations (14)

Public Works Director
Public Works Operations Manager
Public Works Supervisor
Utility Worker I (3)
Utility Worker II (4)
Water Systems Operator
Collections System Operator
Public Works Office Assistant
Utility Plumber

Public Works Water Quality (4)

Water Quality Manager
Pretreatment Coordinator
Water Quality Operator II (2)

Public Works Facilities Maintenance (1)

Building Maintenance Utility Worker (Vacant)

General Services

No Staff

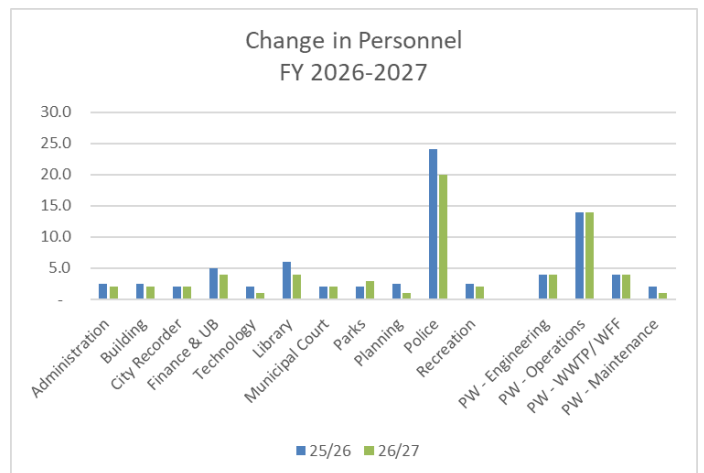
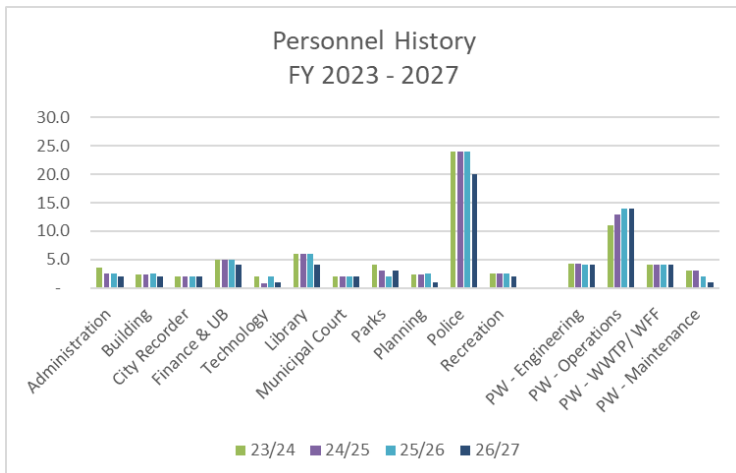
SUMMARY OF PERSONNEL STAFF TOTAL BY DEPARTMENT

Personnel Summary

DEPARTMENT	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	26/27	
Administration	2.0	2.0	3.0	4.0	3.0	3.5	3.5	3.5	2.5	2.5	2.0	*
Building	2.5	2.5	2.0	2.0	2.5	3.5	3.4	2.4	2.4	2.5	2.0	**
City Recorder	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	
Finance & UB	6.0	5.5	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	4.0	***
Technology	-	-	-	1.0	1.0	2.0	2.0	2.0	0.8	2.0	1.0	
Library	5.5	5.5	5.5	5.5	5.5	6.5	7.0	6.0	6.0	6.0	4.0	****
Municipal Court	2.0	2.2	2.0	1.6	2.0	2.0	2.0	2.0	2.0	2.0	2.0	
Parks		4.0	4.0	4.0	4.0	4.0	3.6	4.0	3.0	2.0	3.0	
Planning	2.0	2.0	2.0	2.0	2.5	2.5	2.4	2.4	2.4	2.5	1.0	**
Police	17.0	18.0	19.5	21.0	22.0	23.0	24.0	24.0	24.0	24.0	20.0	*****
Recreation	-	1.0	1.5	1.5	2.5	4.9	3.5	2.5	2.5	2.5	2.0	*****
PW - Engineering	3.3	3.3	3.3	3.0	3.0	3.0	3.2	4.2	4.2	4.0	4.0	**
PW - Operations	18.0	14.0	14.0	15.0	15.0	16.0	14.0	11.0	13.0	14.0	14.0	*****
PW - WWTP/ WFF	5.4	5.4	6.0	6.0	6.0	5.0	5.0	4.0	4.0	4.0	4.0	
PW - Maintenance	2.0	2.0	2.0	2.0	2.0	2.0	4.0	3.0	3.0	2.0	1.0	*****
TOTAL FTE =	67.7	69.3	71.8	75.6	78.0	84.9	84.6	78.0	76.8	77.0	66.0	

Changes in staffing for fiscal year 2026-2027

- * PT Communications Assistant Layoff
- ** Shared Assistant Layoff
- *** Administrative Billing Specialist Layoff
- **** 3 PT Library Assistants Layoff, 1 Never Filled
- ***** Code Enforcement Layoff
- ***** PT Rec Assistant Layoff
- ***** Position moved to PW Operations



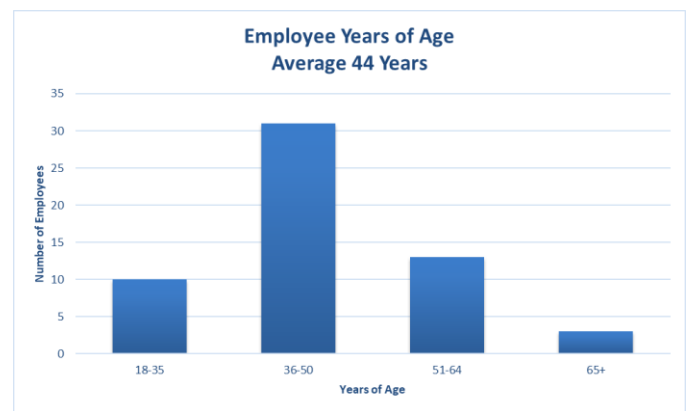
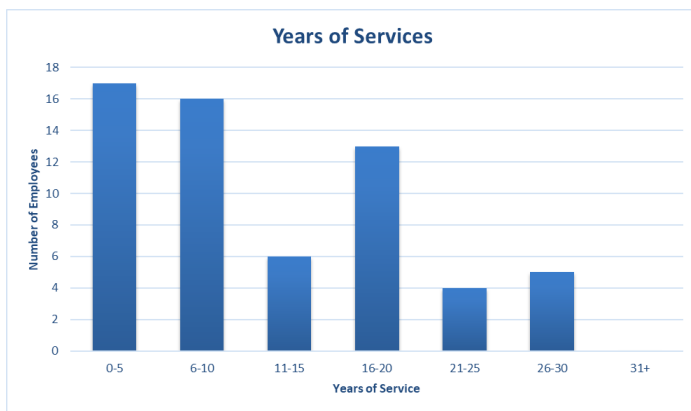
SERVICE AND AGE DYNAMICS IN THE CITY'S WORKFORCE

In the heart of our City, the workforce has evolved dramatically over the past decade. This narrative delves into two critical aspects: the years of service of employees and their average age. By analyzing these trends, we can uncover insights into workforce stability, experience, and potential retirement impacts.

Graph 1: Years of Service

The first graph illustrates the distribution of years of service among employees over the last thirty-one years. A varying length of service between employees is evident, indicating a growing number of individuals who have dedicated significant portions of their careers to the City.

In the early years of the graph, there was a noticeable influx of new hires, reflecting the City's commitment to expanding its workforce. The data reveals an increase in employees with 6 to 10 years of service, suggesting that the City has successfully retained talent and fostered an environment conducive to career growth.



Graph 2: Average Age of Employees

The second graph presents the average age of employees, revealing the demographic shifts within the workforce.

Initially, the data shows an average age of 44 years in the workforce, this trend mirrors the increase in years of service, suggesting that employees are not only staying longer but also aging within their roles, indicating a balance between the retention of experienced employees and the recruitment of younger talent.

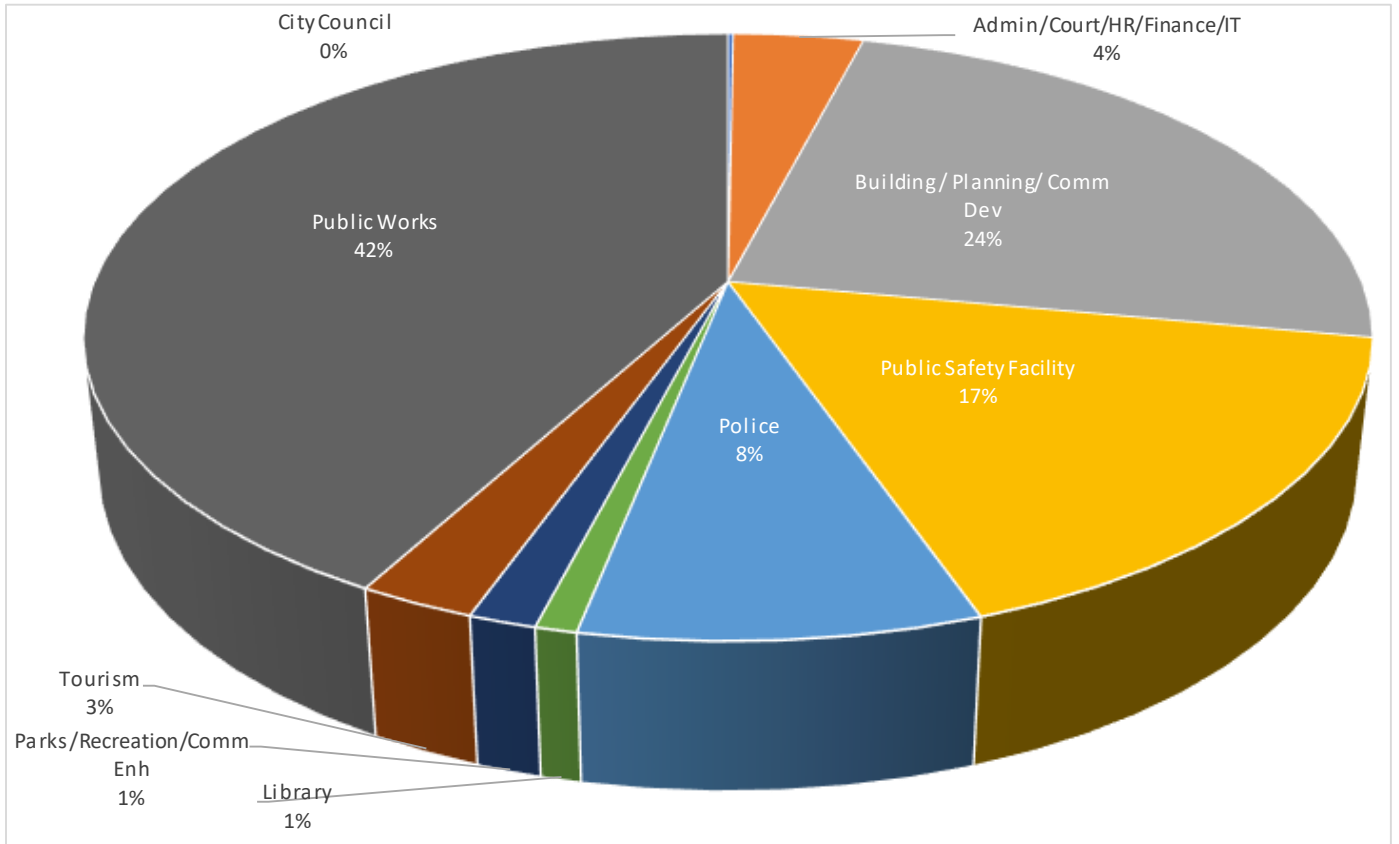
The interplay between years of service and average age presents a complex yet insightful picture. A workforce with a high average tenure suggests a wealth of institutional knowledge and experience; however, an aging workforce may lead to challenges as senior employees retire.

Additionally, the increasing average age may prompt the City to consider succession planning and mentorship programs to ensure knowledge transfer and a smooth transition for newer employees.

In summary, the graphs of years of service and average age of employees highlight the City's commitment to nurturing a stable and experienced workforce. Understanding these trends is essential for future planning, allowing City officials to make informed decisions that enhance employee satisfaction, retention, and overall productivity. As we look forward to balancing the influx of fresh talent with the invaluable experience of long-term employees, it will be key to maintaining a dynamic and effective workforce.

SUMMARY OF BUDGET BY PROGRAM/FUNCTION

City of St. Helens
Proposed Fiscal Year 2027 Budget
By Function/Program - Total Appropriation \$102M



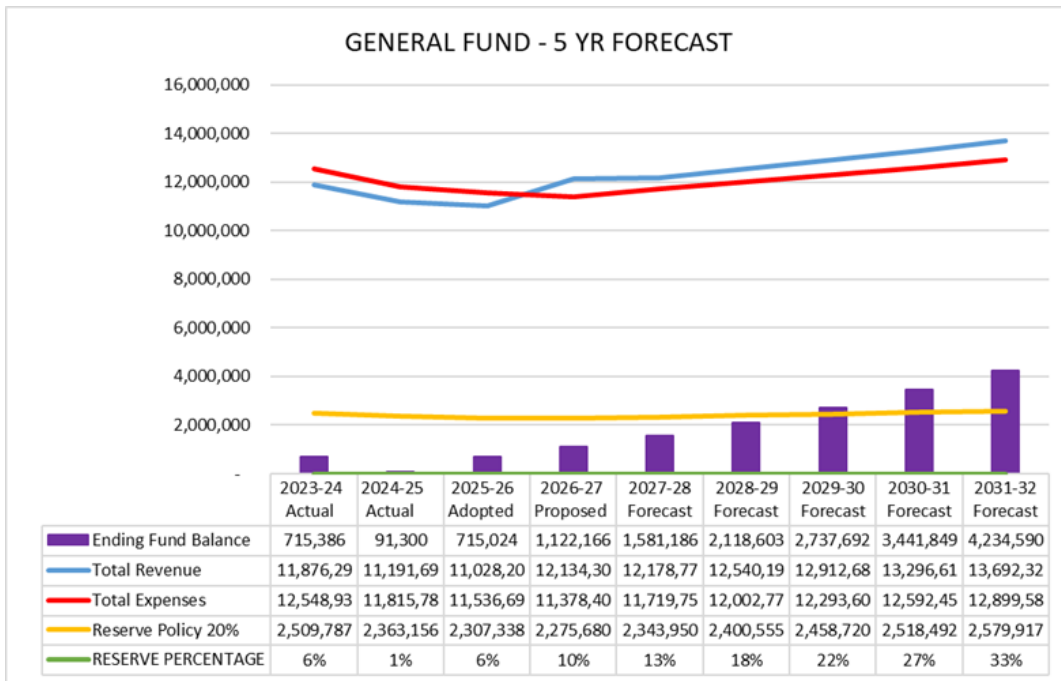
Budget by Function	Total	By Classifications				FTE
		Personnel Services	Materials & Services	Capital Outlay	Debt Service	
City Council	114,100	67,500	46,600	-	-	-
Admin/Court/HR/Finance/IT	2,823,300	1,798,800	1,024,500	-	-	10.00
Building / Planning/ Comm Dev	17,353,890	510,900	15,787,500	1,000,000	55,490	3.00
Public Safety Facility	12,133,200	-	380,000	10,000,000	1,753,200	-
Police	6,164,000	4,714,500	1,449,500	-	-	20.00
Library	646,000	502,200	143,800	-	-	4.00
Parks/Recreation/Comm Enh	1,047,100	455,800	591,300	-	-	5.00
Tourism	1,817,000	-	1,817,000	-	-	-
Public Works	30,522,820	3,660,000	8,686,800	16,985,000	1,191,020	24.00
Subtotal	72,621,410	11,709,700	29,927,000	27,985,000	2,999,710	66.00
Transfers & Contingencies	23,492,456					
Unapprop. Balance	2,088,855					
Internal & GFS Services (net)	3,849,200	3,488,000	361,200	-	-	-
Total Budget	102,051,921	15,197,700	30,288,200	27,985,000	2,999,710	66.00

GENERAL FUND

The General Fund is the primary operating fund for the City. A government can only operate (report) one General Fund. The General Fund is organized and budgeted by departments/divisions. Each department/division budgets according to its functional requirements to provide the services within the department/division. Resources (revenues) are “pooled” in the General Fund to support all departmental services. However, there are some exceptions; for instance, fees collected by the Building Department for permits are restricted for the purpose of building code inspection and enforcement.

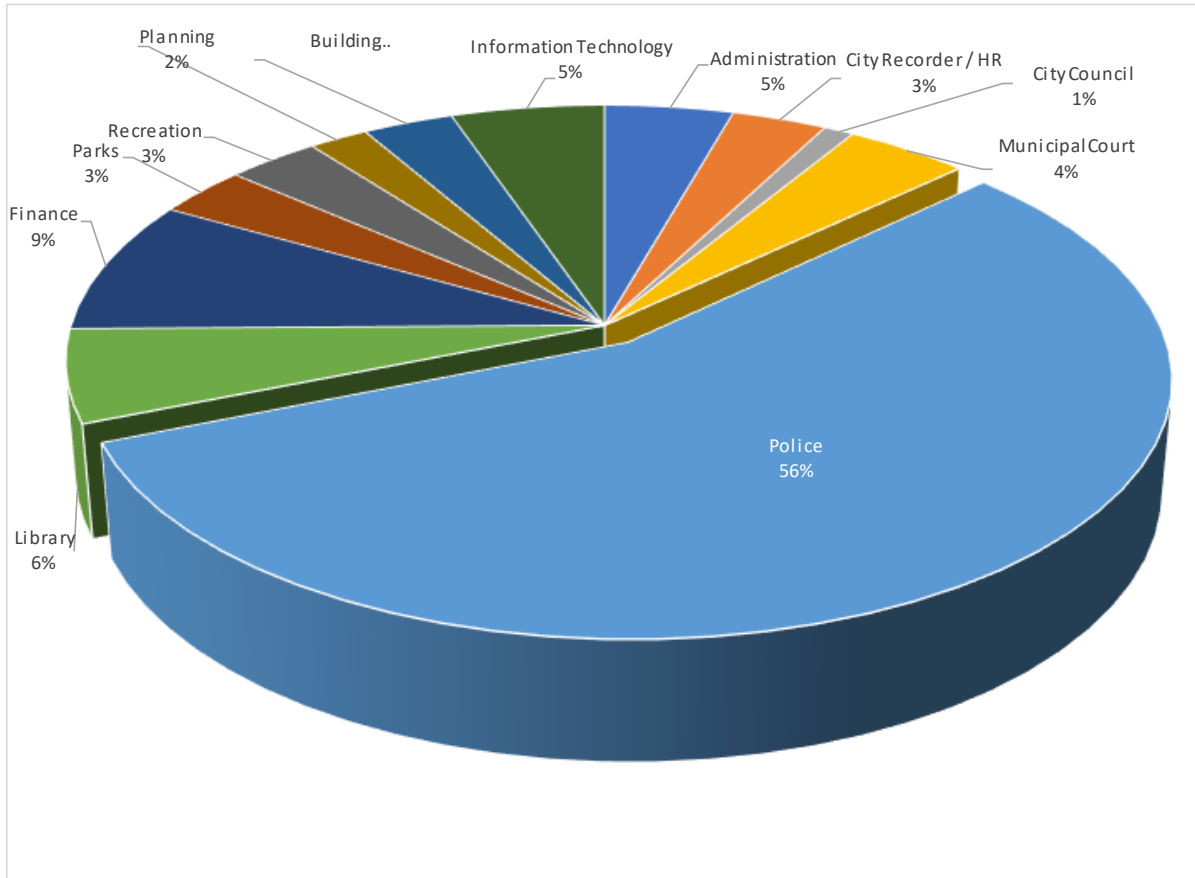
The General Fund operates with 13 divisions:

- Administration
- City Recorder / Human Resources
- City Council
- Finance & Utility Billing
- Municipal Court
- Police
- Library
- Parks
- Recreation
- Planning
- Building
- Information Technology
- General Services



GENERAL FUND BY DEPARTMENT

City of St. Helens
 Proposed Fiscal Year 2027 Budget
 General Fund By Department - Total Appropriation \$12.5M



Budget by Function	Total	By Classifications				FTE
		Personnel Services	Materials & Services	Capital Outlay	Debt Service	
Administration	486,100	448,500	37,600	-	-	2.00
City Recorder / HR	359,400	309,700	49,700	-	-	2.00
City Council	114,100	67,500	46,600	-	-	-
Municipal Court	469,400	225,700	243,700	-	-	2.00
Police	6,164,000	4,714,500	1,449,500	-	-	20.00
Library	646,000	502,200	143,800	-	-	4.00
Finance	929,100	648,600	280,500	-	-	4.00
Parks	347,800	175,000	172,800	-	-	3.00
Recreation	354,100	280,800	73,300	-	-	2.00
Planning	225,200	200,800	24,400	-	-	1.00
Building	342,700	310,100	32,600	-	-	2.00
Information Technology	579,300	166,300	413,000	-	-	1.00
General Services & Contingency	1,483,366	-	1,483,366	-	-	-
Total Budget	12,500,566	8,049,700	4,450,866	-	-	43.00



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GENERAL FUND SUMMARY

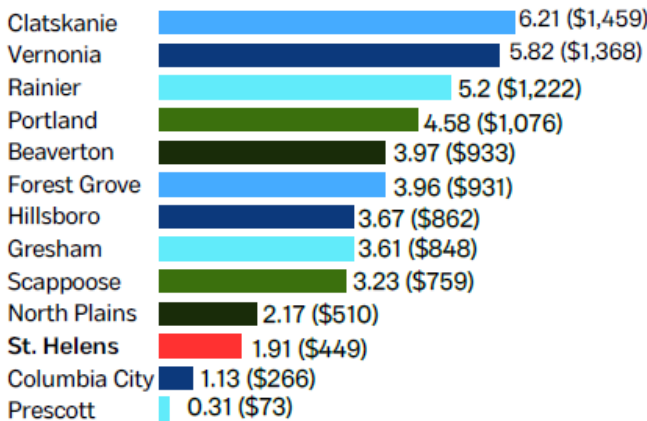
GENERAL FUND		2023-24	2024-25	2025-26	2025-26	2026-27
		Actual	Actual	Adopted	Est YE	Proposed
RESOURCES						
TOTAL GENERAL FUND REVENUE		11,876,298	10,191,694	11,028,200	12,214,215	12,134,300
TRANSFERS		-	1,000,000	-	-	-
FUND BALANCE AVAILABLE		1,388,021	715,387	1,223,514	91,301	366,266
TOTAL RESOURCES		13,264,319	11,907,081	12,251,714	12,305,516	12,500,566
EXPENDITURES						
PERSONNEL SERVICES						
Dept 701	Administration	635,558	491,613	514,000	508,500	448,500
Dept 702	City Recorder	321,264	317,334	330,900	382,050	309,700
Dept 703	Council	71,813	72,827	73,340	71,000	67,500
Dept 704	Court	221,924	220,133	231,500	230,400	225,700
Dept 705	Police	5,133,803	5,046,937	4,897,500	4,966,900	4,714,500
Dept 706	Library	638,526	587,444	657,700	651,400	502,200
Dept 707	Finance	691,660	699,791	759,300	755,400	648,600
Dept 708	Parks	458,378	359,382	407,500	296,000	175,000
Dept 709	Recreation	311,481	253,604	312,700	313,200	280,800
Dept 710	CD-Planning	401,213	362,255	325,500	261,800	200,800
Dept 711	CD-Building	368,313	345,582	375,500	366,000	310,100
Dept 712	Technology	311,959	187,393	174,700	173,300	166,300
Dept 715	General Services	-	-	-	-	-
TOTAL PERSONNEL SERVICES		9,565,892	8,944,295	9,060,140	8,975,950	8,049,700
MATERIALS & SERVICES						
Dept 701	Administration	48,856	32,884	30,800	33,400	37,600
Dept 702	City Recorder	56,504	52,278	64,000	49,000	49,700
Dept 703	Council	69,642	39,826	46,000	36,800	46,600
Dept 704	Court	262,947	254,814	254,200	253,000	243,700
Dept 705	Police	912,227	829,441	613,500	966,000	1,449,500
Dept 706	Library	168,875	180,938	197,350	192,200	143,800
Dept 707	Finance	579,207	246,051	280,000	291,000	280,500
Dept 708	Parks	133,899	173,816	169,000	153,800	172,800
Dept 709	Recreation	57,424	63,710	62,800	74,700	73,300
Dept 710	CD-Planning	49,508	65,035	30,000	18,300	24,400
Dept 711	CD-Building	34,313	22,391	34,400	35,400	32,600
Dept 712	Technology	339,762	341,689	391,500	382,500	413,000
Dept 715	General Services	269,877	568,613	303,000	477,200	361,200
TOTAL MATERIALS & SERVICES		2,983,041	2,871,486	2,476,550	2,963,300	3,328,700
CONTINGENCY						
Dept 715	Contingency	-	-	715,024	-	-
UNAPPROPRIATED FUND BALANCE						
Dept 715	Ending Fund Balance	715,387	91,301	-	366,266	1,122,166
TOTAL EXPENDITURES		13,264,320	11,907,082	12,251,714	12,305,516	12,500,566

GENERAL FUND- REVENUE DETAIL

GENERAL FUND	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Est YE	2026-27 Proposed
RESOURCES SUMMARY					
Local Taxes	2,164,436	2,135,681	2,220,000	2,149,000	2,360,000
Intergovernmental	655,153	507,259	688,500	453,300	448,900
Grants	926,904	78,475	-	-	-
Charges for Services	6,872,763	6,478,024	6,949,700	6,948,850	7,943,700
Licenses, Permits, Fees	666,823	606,941	844,000	691,065	797,500
Fines	198,222	173,000	165,000	152,000	160,000
Miscellaneous Revenue	391,997	212,314	161,000	1,820,000	424,200
Transfers	-	1,000,000	-	-	-
Beginning Fund Balance Available	1,388,021	715,387	1,223,514	91,301	366,266
TOTAL RESOURCES	13,264,319	11,907,081	12,251,714	12,305,516	12,500,566

Permanent city tax rate comparison

Below are surrounding city's permanent tax rates with the equivalent property tax payment to each city based on a \$235,000 assessed value home.



General Fund fees comparison

The following cities charge an additional monthly General Fund service fee (non-utility fee on utility bills):

- Jacksonville: \$79 (Public Safety)
- Corvallis: \$53.10 (General Services)
- Independence: \$27 (Public Safety)
- Creswell: \$19.19 (Public Safety)
- Lebanon: \$18 (General Services)
- Salem: \$15.88 (General Services)
- Gresham: \$15 (Public Safety and Parks)
- Hillsboro: \$14.33 (Parks and Recreation)
- Dallas: \$12.50 (Public Safety)
- Grants Pass: \$12.36 (Public Safety)
- Kaiser: \$11 (Public Safety and Parks)
- Albany: \$9 (General Services)
- Hermiston: \$5 (Public Safety)
- Silverton: \$2.02 (Parks)
- Central Point: \$2 (Public Safety)

The St. Helens Public Safety Fee is \$10.30/month and does not go toward supporting the General Fund. The fee is part of Capital Projects.

GENERAL FUND- REVENUE DETAIL

GENERAL FUND		2023-24	2024-25	2025-26	2025-26	2026-27
		Actual	Actual	Adopted	Est YE	Proposed
LOCAL TAXES						
Property Tax Revenue	100-000-31001	2,096,004	2,052,242	2,190,000	2,106,000	2,320,000
Previously Levied Tax	100-000-31002	68,432	83,439	30,000	43,000	40,000
TOTAL LOCAL TAXES		2,164,436	2,135,681	2,220,000	2,149,000	2,360,000
INTERGOVERNMENTAL						
Cigarette Tax	100-000-32003	9,536	8,468	8,500	7,700	7,400
Alcohol Bev. Tax	100-000-32004	258,877	251,388	240,000	213,600	210,500
Revenue Sharing	100-000-32005	173,282	145,393	150,000	145,000	146,000
Cannabis Tax	100-000-32006	213,458	102,010	120,000	87,000	85,000
Intergovernment-Revenue	100-000-32007	-	-	170,000	-	-
TOTAL INTERGOVERNMENTAL		655,153	507,259	688,500	453,300	448,900
GRANTS						
Grants	100-000-33005	926,404	77,000	-	-	-
Grant - Police	100-000-33006	500	-	-	-	-
Grant - Parks	100-000-33007	-	1,475	-	-	-
TOTAL GRANTS		926,904	78,475	-	-	-
CHARGES FOR SERVICES						
Dockside Services	100-000-34001	18,350	12,323	18,000	15,000	15,000
Service Support Fees				-	-	1,758,000
In Lieu of Franchise Fees	100-000-34003	1,472,155	1,078,522	1,133,000	1,135,150	1,205,000
GF Support Services	100-000-34004	4,316,300	4,332,500	4,841,700	4,841,700	3,958,700
Franchise Taxes	100-000-34006	1,058,608	1,044,836	950,000	950,000	1,000,000
Lien Searches	100-000-34025	7,350	9,843	7,000	7,000	7,000
TOTAL CHARGES FOR SERVICES		6,872,763	6,478,024	6,949,700	6,948,850	7,943,700
LICENSES, PERMITS, FEES						
Permits - Columbia City Bldg	100-000-35001	14,531	17,224	17,000	21,000	17,000
Fees - Business Licenses	100-000-35002	108,075	109,805	253,800	175,000	180,000
Permits - St Helens Bldg	100-000-35003	111,711	73,020	85,000	70,000	85,000
Fees - Bldg Admin	100-000-35004	34,020	18,866	18,000	12,000	18,000
Permits - Plumbing	100-000-35005	17,488	18,980	21,000	17,000	21,000
Permits - Mechanical	100-000-35006	20,878	13,808	16,000	10,000	14,000
Fees - Plan Review	100-000-35009	78,947	74,825	68,000	60,000	70,000
Fees - Library	100-000-35010	47,310	3,794	1,500	600	1,000
Fees - SDC Admin	100-000-35011	17,258	28,845	16,500	14,600	19,500
Fees - Planning	100-000-35015	29,023	35,024	30,000	23,000	30,000
Fees - Police Training	100-000-35016	5,579	6,222	5,000	3,600	4,000
Fees - Events Impact Fee	100-000-35017	-	-	127,200	119,265	165,000
Fees - Recreation	100-000-35018	169,808	190,357	180,000	150,000	160,000
Fees - Parks	100-000-35019	12,195	16,171	5,000	15,000	13,000
TOTAL LICENSES, PERMITS, FEES		666,823	606,941	844,000	691,065	797,500
FINES						
Fines - Library	100-000-36001	11,991	16,580	5,000	12,000	10,000
Fines - Court	100-000-36002	186,231	156,420	160,000	140,000	150,000
TOTAL FINES		198,222	173,000	165,000	152,000	160,000
MISCELLANEOUS						
Interest Earnings	100-000-37001	178,342	30,760	20,000	22,000	20,000
Misc- Police	100-000-37003	-	-	-	116,000	49,200
Misc - General	100-000-37004	189,820	164,357	125,000	70,000	100,000
Donations-Library	100-000-37004	-	2,228	-	-	-
Sale of Surplus Property	100-000-37012	-	-	-	1,500,000	-
Donation- Parks	100-000-37007	-	2,500	-	-	-
Reimb - Courts	100-000-37009	23,835	12,469	16,000	12,000	15,000
Interfund- Opioid Com Enh.	100-000-37010	-	-	-	-	140,000
Interfund- Recreation Com Enh.	100-000-37034	-	-	-	100,000	100,000
TOTAL MISCELLANEOUS		391,997	212,314	161,000	1,820,000	424,200
TRANSFERS	100-000-38001	-	1,000,000	-	-	-
FUND BALANCE AVAILABLE	100-000-39001	1,388,021	715,387	1,223,514	91,301	366,266
TOTAL RESOURCES		13,264,319	11,907,081	12,251,714	12,305,516	12,500,566

ADMINISTRATION SERVICES

The Administration Department, under the direction of the City Administrator, is responsible for implementing policies established by the City Council and providing overall organizational leadership. The department ensures coordination across all City departments to promote consistent application of contracting, purchasing, and administrative practices.

Key functional areas include legal services, human resources, communications, economic development, intergovernmental relations, grant administration, and special projects. In FY2027, the department will focus on advancing economic development initiatives, including recruitment of industrial tenants to the Industrial Business Park, facilitation of a master planned development on the Riverfront including a new hotel, and completion of the Millard Road property sale.

The department is staffed by the City Administrator, one full-time Communications Officer, and one part-time Communications Support Specialist. The Government Affairs position will remain vacant for FY2027.

The adopted budget reflects no cost-of-living adjustments, a 10 percent reduction in services through furloughs and reductions in materials and services.

Goals for FY2027

- Attract industrial business tenants for the Industrial Business Park.
- Attract a new hotel development.
- Millard Road property sale.

Staffing – Administrative services Department includes the City Administrator, and one full-time Communications Officer.

Performance Measures: *Not included in Proposed

ADMINISTRATION SERVICES

ADMINISTRATION DEPT.	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Adopted	Est YE	Proposed
PERSONNEL SERVICES					
100-701-50001 Wages	379,368	302,502	310,000	308,000	254,000
100-701-50004 Overtime	10,216	5,627	7,000	7,000	6,000
100-701-51005 CIS Insurance	80,292	60,529	67,000	67,000	79,500
100-701-51006 VEBA	17,011	5,207	5,400	5,300	4,900
100-701-51007 PERS Retirement	119,410	95,334	99,100	97,000	82,000
100-701-51008 Taxes	28,501	22,338	25,000	24,000	22,000
100-701-51015 Other Benefits	760	76	500	200	100
TOTAL PERSONNEL SERVICES	635,558	491,613	514,000	508,500	448,500
MATERIALS & SERVICES					
100-701-52001 Operating Supplies	2,115	1,090	1,500	2,200	1,500
100-701-52010 Telephone	1,554	1,771	1,600	1,500	1,600
100-701-52011 Public Information	-	-	700	700	500
100-701-52018 Professional Development	9,873	6,372	8,000	8,000	7,000
100-701-52019 Professional Services	17,085	5,869	10,000	6,000	8,000
100-701-52027 IT Charges	576	-	1,000	-	1,000
100-701-52040 Communications	17,653	17,782	8,000	15,000	18,000
TOTAL MATERIALS & SERVICES	48,856	32,884	30,800	33,400	37,600
TOTAL EXPENDITURES	684,414	524,497	544,800	541,900	486,100

CITY RECORDER / HUMAN RESOURCES

The [City Recorder's](#) Office provides administrative and technical support to the Mayor, City Council, City Administrator, City boards and commissions, and other City staff as well as the public. The office handles a broad range of City functions which include but are not limited to public records requests, records management, human resources, meetings management, and website development and maintenance. The City Recorder also serves as the Municipal Elections Officer.

For FY2027, the City Recorder/Human Resources Materials and Services budget was reduced by almost 25%. One of the major reductions was in recruitment services, which were reduced by \$7k, expecting that the City won't be doing much hiring considering the budget cuts necessary to balance the budget. We also eliminated attendance at professional conferences except for CIS and BOLI which the City Recorder will attend online to keep abreast of important changes in law. We also reduced projects and programs by changing the annual employee recognition banquet into a potluck, as we did in FY25/26.

If the ballot measure on the May 2026 ballot does not pass, our division will be looking at maintaining services as best as we can. Without being able to get assistance with human resources services, delays will occur in responding to requests from staff. There will also be continued delays in responding to the numerous public records requests that the City receives.

Goals for FY2027

- Continue to provide a high level of service both internally and externally.
- Staffing – There are two full-time positions consisting of the Human Resources Coordinator/City Recorder and Deputy City Recorder.

Performance Measures:

<u>DEPARTMENT/ DIVISION</u>	<u>COUNCIL GOAL/ STRATEGIC PLAN</u>	<u>PERFORMANCE MEASUREMENTS</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>
Recorder / Human Resources	Community & Civic Engagement	Public Records Requests Processed	252	273	350
		Council packets Prepared & Minutes			
Recorder / Human Resources	Community & Civic Engagement	Transcribed	89	83	83
Recorder / Human Resources	Community & Civic Engagement	Public Meetings Held	117	122	107
Recorder / Human Resources	Effective & Efficient Organization	Ordinances & Resolutions Processed	33	41	44
Recorder / Human Resources	Effective & Efficient Organization	Contracts Processed	43	50	48
Recorder / Human Resources	Effective & Efficient Organization	Job Recruitments	7	15	9
Recorder / Human Resources	Effective & Efficient Organization	Job Applications Processed	301	692	600

CITY RECORDER / HUMAN RESOURCES

CITY RECORDER / HUMAN RESOURCES	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Est YE	2026-27 Proposed
PERSONNEL SERVICES					
100-702-50001 Wages	192,407	188,510	193,500	230,000	177,000
100-702-51005 CIS Insurance	40,506	42,649	47,000	47,000	55,500
100-702-51006 VEBA	3,690	3,662	3,800	4,800	3,100
100-702-51007 Retirement	69,669	68,194	71,000	82,000	59,000
100-702-51008 Taxes	14,554	14,261	15,000	18,000	15,000
100-702-51015 Other Benefits	438	58	600	250	100
TOTAL PERSONNEL SERVICES	321,264	317,334	330,900	382,050	309,700
MATERIALS & SERVICES					
100-702-52001 Operating Supplies	416	1,662	1,500	900	900
100-702-52011 Public Information	174	113	1,500	1,500	1,500
100-702-52014 Recruiting Expenses	17,851	21,336	26,000	19,000	19,000
100-702-52018 Professional Development	3,651	3,406	3,000	3,200	2,400
100-702-52019 Professional Services	32,128	23,207	27,000	22,900	22,900
100-702-52027 IT Charges	576	-	1,000	-	1,000
100-702-52028 Projects & Programs	1,708	2,554	4,000	1,500	2,000
TOTAL MATERIALS & SERVICES	56,504	52,278	64,000	49,000	49,700
TOTAL EXPENDITURES	377,768	369,612	394,900	431,050	359,400



Photo: Kathy Payne receives 25 years of service award

CITY COUNCIL

[The City Council](#) is made up of five elected officials. Each official is paid a stipend for their time and efforts on City Council, and each Councilor has a liaison role over specific departments throughout the City of St. Helens. These appointments are made by the Mayor every two years. Council reduced their stipend by 10% this fiscal year.

Goals for FY2027

- Update Strategic Work Plan.
- Set City Goals.
- Increase Civic Engagement.

Performance Measures: *Not included in Proposed



CITY COUNCIL

CITY COUNCIL	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Adopted	EST YE	Proposed
PERSONNEL SERVICES					
100-703-50001 Wages	66,613	67,671	68,000	66,000	62,100
100-703-51008 Taxes	5,076	5,156	5,200	5,000	5,300
100-703-51015 Other Benefits	124	-	140	-	100
TOTAL PERSONNEL SERVICES	71,813	72,827	73,340	71,000	67,500
MATERIALS & SERVICES					
100-703-52001 Operating Supplies	1,267	5,144	2,000	2,500	2,000
100-703-52013 Memberships	1,200	-	1,500	1,600	1,500
100-703-52018 Professional Development	8,174	11,289	2,000	2,000	2,000
100-703-52019 Professional Services	55,137	22,518	40,000	30,000	40,000
100-703-52027 IT Charges	-	-	500	-	500
100-703-52041 Community Support Funds	3,864	875	-	700	600
TOTAL MATERIALS & SERVICES	69,642	39,826	46,000	36,800	46,600
TOTAL EXPENDITURES	141,455	112,653	119,340	107,800	114,100

MUNICIPAL COURT

The [Municipal Court](#) operates under the administrative oversight of the City Administrator and is responsible for adjudicating violations of state law and the St. Helens Municipal Code. Court sessions are typically held weekly at City Hall. The City contracts for judicial and prosecutorial services, while court operations are supported by two full-time clerks.

The Court processes more than 1,000 cases annually, including traffic violations, non-traffic misdemeanors, and code violations. FY2027 priorities include maintaining efficient and professional case processing, implementing e-ticketing for criminal cases, and collaborating with partner agencies to improve operational practices.

The adopted budget includes no cost-of-living adjustments and reductions in materials and services.

Goals for FY2027

- Continue to process criminal cases according to the law, with efficiency and professionalism.
- Transition to e-ticketing for criminal cases.
- Work with partner agencies to explore new best practices.

Staffing – There are two full-time municipal court clerks, in addition to the contracted professionals.

Performance Measures: *Not included in Proposed

MUNICIPAL COURT

MUNICIPAL COURT	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
PERSONNEL SERVICES					
100-704-50001 Wages	128,710	126,350	129,500	129,000	120,800
100-704-50004 Overtime	434	807	500	600	300
100-704-51005 CIS Insurance	40,307	41,428	46,500	46,000	53,500
100-704-51006 VEBA	2,482	2,470	2,600	2,600	2,300
100-704-51007 Retirement	40,027	39,382	41,000	41,000	38,500
100-704-51008 Taxes	9,778	9,624	11,000	11,000	10,200
100-704-51015 Other Benefits	186	72	400	200	100
TOTAL PERSONNEL SERVICES	221,924	220,133	231,500	230,400	225,700
MATERIALS & SERVICES					
100-704-52001 Operating Supplies	4,807	3,884	3,000	2,000	2,500
100-704-52018 Professional Development	177	82	200	-	200
100-704-52019 Professional Services	257,387	250,848	250,000	250,000	240,000
100-704-52027 IT Charges	576	-	1,000	1,000	1,000
TOTAL MATERIALS & SERVICES	262,947	254,814	254,200	253,000	243,700
TOTAL EXPENDITURES	484,871	474,947	485,700	483,400	469,400



Photo- Municipal Court Clerk, Melanie Payne receives award for 20 years of service

POLICE

[The St. Helens Police Department](#) provides quality and professional law enforcement services to the citizens of St. Helens by working with the community to reduce crime and improve the overall quality of life in St. Helens. This is done through community education in crime prevention, efficient and effective officer responses to emergencies, and providing internal leadership, strategic planning, and staff and policy development.

The St. Helens Police Department cooperates with local, state, and federal law enforcement to keep our community safe, to include our contributions to the Columbia County Major Crimes Team.

Administration - The Administration division is responsible for coordinating Police Department efforts with other departments, criminal justice agencies, and the community. It also works with regional, state, and national organizations to enhance the department's ability to ensure the safety of all people in the community. The Administration division is also responsible for submitting an annual report, scheduling, training, requesting, and updating policies and procedures.

Patrol - Consists of two shifts of uniformed police officers. These officers provide emergency response, traffic enforcement, criminal investigations, and routine patrol functions, allowing them to engage the community in several problem-solving scenarios. Our patrol officers are the most visible members of the department. They will be encouraged to provide education to the community through various public appearances and free classes offered to the public.

Criminal Investigations - Provides professional and thorough investigations of reported criminal activity. Some of these investigations are incredibly detailed and involve complex matters that require an investigator's full-time attention. Our computer forensics lab is now fully functional. This mandate to stay current with the modern technology of law enforcement is a high priority for the department.

Code Enforcement - Ensures the livability of our city through enforcing city ordinances. Like patrol, this position is highly visible in the community. Providing education and direction on city codes is equally as important as the enforcement side of the job.

Records/Evidence Specialist - Is responsible for entering and maintaining all reports and records, as well as receiving, processing, and storing all evidence and department property.

Goals for FY2027

- A new report writing system should go live this year. This transition will allow for better tracking of statistical data on crime trends, problem areas, and future budget allocation. This should also provide information on patrol response time to calls, which should be listed in the performance objectives in future years.
- A wellness program has been implemented, and a wellness coordinator has been identified. SHPD now has a functional gym at the police department and officers routinely exercise on duty when not servicing calls for service.
- Three new Officers are attending their Field Training and Evaluation Program. All three officers graduated from the police academy and are scheduled to complete their initial training by the end of July 2026.
- By the end of July of 2026, SHPD should be able to return to three total patrol shifts and add a detective to the Investigations Division.
- SHPD should continue to increase their mutual aid to neighboring agencies, specifically in the areas of the major crimes team, and assistance provided through the computer forensics lab. SHPD is also exploring integrating our detective division with the Columbia County Sheriff's Office to reduce redundancy and enhance operations.

Staffing – The proposed budget includes 12 patrol officers, 1 detective, 1 code enforcement officer, 5 sergeants, 1 lieutenant, the chief of police and 1 records evidence specialist.

POLICE

Performance Measures: *Not included in Proposed

POLICE DEPARTMENT		2023-24	2024-25	2025-26	2025-26	2026-27
		Actual	Actual	Adopted	EST YE	Proposed
PERSONNEL SERVICES						
100-705-50001	Wages	2,715,957	2,524,884	2,590,000	2,500,000	2,300,000
100-705-50004	Overtime	367,226	525,432	300,000	550,000	370,000
100-705-51005	CIS Insurance	636,863	567,444	670,000	670,000	760,000
100-705-51006	VEBA	46,598	210,111	46,500	42,000	40,000
100-705-51007	Retirement	1,063,178	981,751	1,019,000	950,000	971,000
100-705-51008	Taxes	230,655	224,573	230,000	207,000	223,000
100-705-51015	Other Benefits	73,326	9,131	42,000	42,000	45,000
100-705-51017	Fitness Reimbursement		3,611		5,900	5,500
TOTAL PERSONNEL SERVICES		5,133,803	5,046,937	4,897,500	4,966,900	4,714,500
MATERIALS & SERVICES						
100-705-52001	Operating Supplies	61,739	46,702	65,000	28,000	67,600
100-705-52002	Personnel Uniforms Equipm	25,657	25,083	20,000	30,000	30,000
100-705-52003	Utilities	8,960	11,298	15,000	13,000	17,000
100-705-52006	Computer Maintenance	53,898	29,985	30,000	30,000	42,000
100-705-52010	Telephone	22,067	26,457	24,500	19,000	24,500
100-705-52014	Recruiting Expenses	4,110	4,807	6,000	5,000	-
100-705-52018	Professional Development	23,697	34,424	30,000	30,000	20,000
100-705-52019	Professional Services	57,697	131,591	40,000	160,000	80,000
100-705-52021	Equipment Maintenance	-	1,467	2,000	3,000	5,400
100-705-52022	Fuel/Oil	66,679	62,674	75,000	75,000	80,000
100-705-52023	Facility Maintenance	35,286	74,350	35,000	35,000	35,000
100-705-52027	IT Charges	864	-	3,000	-	3,000
100-705-52040	Special Investigations	-	817	-	-	-
100-705-52044	K9 Expense	50	543	-	-	-
100-705-52086	Tactical	12,749	8,162	13,000	13,000	65,000
100-705-52097	Enterprise Fleet	163,939	287,019	95,000	238,000	245,000
100-705-52098	Fleet Maintenance	33,794	18,982	25,000	25,000	25,000
100-705-52102	New Hire Equipment	3,213	12,195	12,000	12,000	12,000
100-705-52115	Report Writer	309,153	21,407	86,000	196,000	90,000
100-705-52117	Body Cameras	28,675	31,478	37,000	54,000	58,000
100-705-52118	C-Com Service Fee	-	-	-	-	550,000
TOTAL MATERIALS & SERVICES		912,227	829,441	613,500	966,000	1,449,500
TOTAL EXPENDITURES		6,046,030	5,876,378	5,511,000	5,932,900	6,164,000

LIBRARY

[The St. Helens Public Library](#) is a multi-faceted community and cultural center, a safe and welcoming place for all. The foundation of our mission is to make information available for all ages. Of the more than 49,300 visits to the Columbia Center in calendar year 2025, over 38,000 visits to the library itself demonstrate the community's need for our materials and services. Visits to the building also reflect use of the hallway by tutors, individuals working, people who need a warm or cool place, and friends visiting, among other uses. Our meeting rooms host a wide variety of uses, from the Girl Scouts to day-long training by corporations and non-profit organizations.

In 2025, more than 62,000 items from books to telescopes were checked out, demonstrating community desire for information in many formats. The library has more than 42,000 books, DVDs, audiobooks and other materials for adults, youth, teens and families. People living in local transitional spaces visit the library as one of their weekly outings. Wi-Fi access, public computers, research and homework assistance round out our in-library services. A large suite of online resources, from e-books and magazines to research databases, make our services available outside the building.

Library staff and others present programs such as monthly adult craft programs and book club which focus on adults, while a wide array of programs for youth and teens bring people to the library for Storytimes, family meetups, Teen Advisory Board, and programs at local schools and preschools such as Head Start. Our Summer Library Challenge brings hundreds more people into the library for special programs and to participate in our reading challenges.

The Makerspace's more than 40 pieces of equipment and expert guidance bring people from across the county. This is a place for people to use their imaginations to create, including businesses prototyping, homeschool families making holiday gifts, and people making jewelry for personal use and the retail market. Youth and teens learn engineering, math and art principles in fun and collaborative ways.

Goals for FY2027

- Expand use of Makerspace, including adding new equipment, more individual and entrepreneurial use, more classes and program increasing services provided by volunteers.
- Expand adult and family programming.
- Continue to adjust digital and online services to best meet the needs of the community.
- Expand and diversify funding streams, i.e., teen internships and program support.
- Grow community outreach, especially for youth and teens.
- Develop and support the Teen Advisory Board, including presenting more programs and service projects in the library.
- Increase our cadre of volunteers and expand their range of services.

Staffing – The library has four full-time positions: the Library Director, two Librarians, and one Library Technician.

Performance Measures: *Not included in Proposed

LIBRARY

LIBRARY DEPARTMENT		2023-24	2024-25	2025-26	2025-26	2026-207
		Actual	Actual	Adopted	EST YE	Proposed
PERSONNEL SERVICES						
100-706-50001	Wages	404,871	391,545	423,000	409,000	306,000
100-706-50004	Overtime	125	-	-	100	-
100-706-51005	CIS Insurance	65,785	52,393	55,000	57,300	64,700
100-706-51006	VEBA	5,549	4,926	5,100	5,000	4,900
100-706-51007	Retirement	129,841	108,819	138,000	135,000	100,600
100-706-51008	Taxes	30,476	29,530	35,700	32,000	25,800
100-706-51015	Other Benefits	1,879	231	900	13,000	200
TOTAL PERSONNEL SERVICES		638,526	587,444	657,700	651,400	502,200
MATERIALS & SERVICES						
100-706-52001	Operating Supplies	4,463	8,365	8,500	6,000	1,900
100-706-52003	Utilities	19,692	20,577	25,000	20,000	20,000
100-706-52006	Computer Maintenance	12,866	11,748	17,000	20,000	16,000
100-706-52014	Recruiting	-	-	1,000	-	-
100-706-52018	Professional Development	482	2,685	2,000	1,200	1,000
100-706-52019	Professional Services	3,484	1,916	3,500	20,000	4,000
100-706-52020	Bank Service Fees	724	70	-	-	-
100-706-52023	Facility Maintenance	52,320	61,885	56,000	60,000	43,000
100-706-52027	IT Charges	-	-	4,900	-	1,000
100-706-52028	Projects & Programs	5,263	6,172	3,500	4,500	2,500
100-706-52031	Periodicals	1,117	740	250	100	100
100-706-52032	Digital Resources	22,873	23,363	20,000	18,000	12,000
100-706-52033	Printed Materials	36,991	26,467	32,000	25,000	23,500
100-706-52034	Visual Materials	3,650	3,051	3,500	2,000	2,500
100-706-52035	Audio Materials	3,188	568	2,500	1,000	800
100-706-52036	Makerspace	48	10,001	7,000	3,400	4,500
100-706-52037	Library of Things	1,714	3,330	2,500	2,800	2,800
100-706-52130	Building Lease	-	-	8,200	8,200	8,200
TOTAL MATERIALS & SERVICES		168,875	180,938	197,350	192,200	143,800
TOTAL EXPENDITURES		807,401	768,382	855,050	843,600	646,000



FINANCE

The [Finance Department](#) provides professional financial services to the City Council, City Administrator, and all City departments, supporting fiscal stability, transparency, and accountability.

Core functions include accounting, payroll administration, and financial reporting, ensuring compliance with all applicable regulations and standards. The department develops and manages the City's annual budget, working collaboratively with departments to align resources with organizational priorities.

The Finance Department also coordinates the annual audit in preparation of the annual audited financial report, oversees utility billing operations, and manages the City's investments and debt. In addition, the department ensures compliance with grant requirements, debt disclosures, and other financial reporting obligations, helping maintain the City's overall financial health and integrity. Completed projects for FY2026. Administered newly adopted financial policies (2025 updates), strengthening internal controls, financial planning, and compliance practices. Reduced Software Costs. Evaluated and streamlined financial software products and contracts, resulting in cost savings and improved operational efficiency. Staff Cross-Training Initiative. Implemented cross-training across Finance Department functions to improve service levels, increase flexibility, and reduce operational risk. Conducted a comprehensive review of banking services and fee structures to identify cost-saving opportunities and improve cash management practices.

Goals for FY2027

- **ERP** module for improved accounts payable processing.
- **Continued Staff Cross-Training**
Expand cross-training efforts to further strengthen operational resiliency, improve efficiency, and ensure continuity of critical financial functions.
- **Change Banking Services**
Move banking services (checking account) to a local bank for cost savings and reduce deposit risks.
- **Evaluate Cost Containment Measures**
Continue to monitor General Fund conditions and evaluate strategies such as expenditure reductions and potential furlough implementation to maintain long-term financial stability.

Staffing – The Finance Department is staffed by four full-time employees, including the Finance Director, Assistant Finance Director, an Accountant III, and an Administrative Billing Specialist.

Performance Measures: *Not included in Proposed

FINANCE

FINANCE		2023-24	2024-25	2025-26	2025-26	2026-27
		Actual	Actual	Adopted	EST YE	Proposed
PERSONNEL SERVICES						
100-707-50001	Wages	409,953	412,432	436,500	439,000	377,700
100-707-50004	Overtime	-	268	400	300	-
100-707-51005	CIS Insurance	115,151	118,880	132,900	124,000	118,300
100-707-51006	VEBA	8,254	8,188	8,600	17,000	7,300
100-707-51007	Retirement	120,039	127,821	138,000	138,000	111,500
100-707-51008	Taxes	31,506	31,317	37,000	35,000	32,000
100-707-51015	Other Benefits	6,757	166	5,900	1,400	200
100-707-51017	Fitness Reimbursement		719		700	1,600
TOTAL PERSONNEL SERVICES		691,660	699,791	759,300	755,400	648,600
MATERIALS & SERVICES						
100-707-52001	Operating Supplies	5,999	4,774	7,000	5,000	5,000
100-707-52008	Printing	41,636	13,733	25,000	25,000	25,000
100-707-52009	Postage	18,790	37,262	20,000	25,000	22,000
100-707-52018	Professional Development	8,059	10,645	7,000	9,000	6,500
100-707-52019	Professional Services	215,852	100,001	140,000	140,000	140,000
100-707-52020	Bank Service Fees	288,007	79,607	80,000	87,000	81,000
100-707-52027	IT Charges	864	29	1,000	-	1,000
TOTAL MATERIALS & SERVICES		579,207	246,051	280,000	291,000	280,500
TOTAL EXPENDITURES		1,270,867	945,842	1,039,300	1,046,400	929,100



Photo- Finance Officers Association (OGFOA) conference, City of St. Helens Accountant III Jennifer Johnson received her Professional Finance Officer Certification. Accountant III Jamie Edwards and Finance Director Gloria Butsch were both also recognized for meeting requirements to retain their Professional Finance Officer Certifications

PARKS

[The Parks Division](#) The Parks Division is responsible for the maintenance and improvement of public parks, green spaces, and recreational facilities. By providing 138 acres of recreational spaces that enhance the quality of life for all residents. Recreational spaces include 13 parks with picnic areas and playgrounds, multi-use fields, nature preserves, trails, dog parks, BMX track, skateboard park, disc golf, horseshoe pits, and Veterans Memorial. The Parks Division ensures that all parks, playgrounds, trails, sports fields, and other recreational facilities are clean, safe, and well-maintained.

Goals for FY2027

- Ensure outdoor spaces are safe, accessible, and well-maintained
- Landscaping and Playground Upkeep
- Trail Maintenance

Staffing – The Parks Division has 3 full-time staff consisting of the Parks Fields Supervisor, a Parks Specialist, and a Parks Utility I.

Performance Measures



PARKS		2023-24	2024-25	2025-26	2025-26	2026-27
		Actual	Actual	Adopted	EST YE	Proposed
PERSONNEL SERVICES						
100-708-50001	Wages	257,138	214,521	223,000	-	-
100-708-50004	Overtime	895	1,782	800	-	-
100-708-51005	CIS Insurance	90,055	59,035	79,300	-	-
100-708-51006	VEBA	4,949	6,201	4,300	-	-
100-708-51007	PERS	79,283	66,854	79,000	-	-
100-708-51008	Taxes	19,608	17,267	18,000	-	-
100-708-51015	Other Benefits	6,450	(6,278)	3,100	-	-
100-708-51016	PW Support Charges	-	-	-	296,000	175,000
TOTAL PERSONNEL SERVICES		458,378	359,382	407,500	296,000	175,000
MATERIALS & SERVICES						
100-708-52001	Operating Supplies	39,125	41,878	50,000	40,000	40,000
100-708-52002	Personnel Uniforms Equipment	1,057	843	2,000	1,500	1,500
100-708-52003	Utilities	16,503	20,276	25,000	22,000	25,000
100-708-52010	Telephone	990	1,027	2,000	1,500	1,500
100-708-52018	Professional Development	1,737	56	2,000	2,000	2,500
100-708-52019	Professional Services	34,249	62,953	40,000	30,000	35,000
100-708-52020	Bank Service Fees	-	-	-	300	300
100-708-52022	Fuel/Oil	10,600	12,829	15,000	15,000	15,000
100-708-52023	Facility Maintenance	19,583	22,112	15,000	15,000	20,000
100-708-52046	Dock Services	9,940	10,401	15,000	25,000	30,000
100-708-52047	Marine Board	115	1,441	3,000	1,500	2,000
TOTAL MATERIALS & SERVICES		133,899	173,816	169,000	153,800	172,800
TOTAL EXPENDITURES		592,277	533,198	576,500	449,800	347,800



RECREATION

The purpose of the [St. Helens Recreation Program](#) is to create sustainable recreation programs within and for the City of St. Helens community.

In partnership with the St. Helens School District, the program strives to provide high-quality recreational programs, partnerships, and services throughout the community that provide fun, educational, accessible, and safe environments for people of all ages and abilities. The program also provides employment opportunities for local teens and community members and helps train them into the childcare roles as well as other valuable job skills.

The Recreation Program applies for grants and charges user fees to help offset program costs, with the primary focus of youth ages 0-18, while also exploring partnerships with other organizations and stakeholders to expand the offerings in the community.

Goals for FY2027

- Sustain afterschool programming in partnership with St. Helens School District
- Explore funding sources through grants to help support programming and services
- Continue to strengthen and collaborate with local organizations
- Develop a rental program for the St. Helens Community Center
- Expand the volunteer program
- Expand workforce and credit options for St. Helens High School Students

Staffing- The Recreation Program has two full-time staff. Additionally, there are temporary staff that are contracted through a temp agency as grant funds and program support funding are acquired focusing on high school students for first workforce experiences and credit opportunities.

Performance Measures: *Not included in Proposed



RECREATION

RECREATION	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
PERSONNEL SERVICES					
100-709-50001 Wages	191,810	172,767	186,000	180,000	155,400
100-709-51005 CIS Insurance	39,482	41,428	46,500	52,000	59,100
100-709-51006 VEBA	3,006	3,097	3,300	3,200	3,000
100-709-51007 Retirement	57,318	21,231	58,700	60,000	49,200
100-709-51008 Taxes	14,573	13,775	15,800	16,000	13,100
100-709-51015 Other Benefits	5,292	1,306	2,400	1,000	100
100-709-51017 Fitness Reimbursement	-	-	-	1,000	900
TOTAL PERSONNEL SERVICES	311,481	253,604	312,700	313,200	280,800
MATERIALS & SERVICES					
100-709-52001 Operating Supplies	3,492	4,363	13,000	12,500	13,000
100-709-52003 Utilities	11,401	7,940	9,000	9,000	9,000
100-709-52008 Printing	257	190	500	500	500
100-709-52010 Telephone	1,490	2,067	1,800	1,800	1,800
100-709-52018 Professional Development	545	1,220	-	-	500
100-709-52019 Professional Services	9,444	24,844	20,000	20,000	20,000
100-709-52020 Bank Service Fees	3,679	4,370	5,000	5,000	5,000
100-709-52022 Fuel	179	106	500	500	500
100-709-52023 Facility Maintenance	21,074	12,321	13,000	13,000	13,000
100-709-52028 Projects & Programs	-	-	-	10,000	10,000
100-709-52097 Enterprise Fleet Management	5,863	6,289	-	2,400	-
TOTAL MATERIALS & SERVICES	57,424	63,710	62,800	74,700	73,300
TOTAL EXPENDITURES	368,905	317,314	375,500	387,900	354,100



PLANNING DEPARTMENT

The [Planning Department](#) provides a variety of services intended to preserve and enhance the quality of life for those who live, work and visit the community. The department guides the physical development of the City of St. Helens in a manner that encourages sustained growth and livability while protecting the character of the community. The department is responsible for the city’s current planning (development and land use review, historic and cultural resource preservation, natural resource protection, floodplain management, etc.), long-range planning (transportation, parks, housing, employment lands, etc.) and has a significant role in administering the city’s Geographic Information System (GIS) program.

Though the City of St. Helens first adopted zoning regulations in 1953, the first community in the area to do so, there was not dedicated Planning staff until the 1970’s coinciding with the beginnings of the Oregon land use system. Oregon’s land use system, established in 1973, is a unique, mandatory framework requiring cities and counties to manage growth via a number of Statewide Planning Goals, Urban Growth Boundaries, and Comprehensive Plans. Skilled planning staff are critical for managing this complex compliance, in addition to the city’s own policies.

The population of St. Helens in 1978 was 7,000. In the 1970’s and until the 2000’s there was one staff planner. Starting in 2007 a second planner was added. Between 2010 and 2014, planning staff was reduced to one planner as the city rebounded from the Great Recession. Between 2014 and 2025, a second planner was added again. In 2026, the city is again operating with one planner with a population approaching 15,000, over twice the amount as it was in the 1970’s. The Planning Department’s current staff budget impact consists of 1 full-time staff, the City Planner. There is another staff planner in the 2025-2026 budget, but this vacancy has not been filled due to budget constraints.

For the 2026-2027 budget, if reductions prevent filling the other staff planner position or cause furloughs, and/or result in layoffs impacting support staff, the Planning Department will—out of necessity—be more reactive than proactive, customer service (both external and internal) will suffer, and rate of permit review will be delayed. Priority will be State mandated requirements such as land use permit administration (i.e., current planning, which must be processed within a certain time frame and in a certain way) and long-range planning such as the upcoming Housing Needs Analysis efforts. Other important items including support of economic development will be secondary, despite the critical nature of such efforts to help curtail future budget woes.

Budget Goals FY2027

- Local legislative and long-range planning tasks.
- Support other departments with long range planning efforts.
- Adhere to law and best practices for current planning to help mitigate expenses, including legal complications.

Staffing – The Planning Division has one Planner

Performance Measures:

COUNCIL GOAL/ STRATEGIC						
DEPARTMENT/ DIVISION	PLAN	PERFORMANCE MEASUREMENTS	FY 2024	FY 2025	FY 2026	Notes
Planning	Economic Development	Total Number of Land Use Permits	84	100	80	Based on a calendar year
	Effective & Efficient					
Planning	Organization	Ordinances & Resolutions	8	7	9	
Planning	Organization	Public Hearings	24	21	23	
	Effective & Efficient					
Planning	Organization	Adhere to law & best practices for current planning to mitigate expenses(Yes/No)	Yes	Yes	Yes	
Planning	Economic Development	Pre-application/early assistance meetings	15	25	16	

PLANNING DEPARTMENT

PLANNING	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
PERSONNEL SERVICES					
100-710-50001 Wages	256,805	233,206	200,500	163,000	123,000
100-710-50004 Overtime	-	105	-	-	-
100-710-51005 CIS Insurance	31,703	28,079	31,000	25,000	19,000
100-710-51006 VEBA	5,009	4,763	4,000	3,100	2,500
100-710-51007 Retirement	86,733	77,350	71,000	57,000	45,500
100-710-51008 Taxes	19,607	17,802	17,000	13,000	10,700
100-710-51015 Other Benefits	1,356	950	2,000	700	100
TOTAL PERSONNEL SERVICES	401,213	362,255	325,500	261,800	200,800
MATERIALS & SERVICES					
100-710-52001 Operating Supplies	3,413	2,414	7,000	6,000	7,000
100-710-52011 Public Information	3,844	2,942	10,000	4,000	7,000
100-710-52013 Memberships	1,854	1,281	2,000	1,000	2,000
100-710-52018 Professional Development	3,085	2,172	4,000	2,000	4,000
100-710-52019 Professional Services	-	1,820	3,000	-	2,000
100-710-52020 Bank Service Fees	-	66	-	-	-
100-710-52022 Fuel	135	151	500	100	200
100-710-52027 IT Charges	720	-	500	-	200
100-710-52028 Projects & Programs	30,174	29,825	-	-	-
100-710-52030 CLG Expenses	-	17,000	-	-	-
100-710-52087 Commission Stipend	1,320	1,950	-	-	-
100-710-52097 Enterprise Fleet Management	4,963	5,414	3,000	5,200	2,000
TOTAL MATERIALS & SERVICES	49,508	65,035	30,000	18,300	24,400
TOTAL EXPENDITURES	450,721	427,290	355,500	280,100	225,200

BUILDING DEPARTMENT

[The Building Division](#) administers our local and state building codes within the city. The Division is responsible for enforcement of the building codes for new construction, additions, alterations, repairs and changes of occupancy. The administration of the state building codes is delegated to the city by the authority of the state. These codes ensure that buildings within the city are safe for the occupants and users of the buildings. The Division provides structural, mechanical, plumbing, fire and grading permits and performs all required plan reviews and inspections related to both commercial and residential construction. Most revenue used to fund the Division comes from assessment and collection of fees, based on the adopted fee schedule and statewide fee methodologies.

Goals for FY2027

- Review city policies and programs to promote economic development.
- Continue updating the building division website to promote electronic permitting and plan review services.
- Standardize and move building code enforcement cases to an electronic platform.
- Collaborate with other Divisions to improve the permitting experience. This means improving building permitting using consistent standards, transparent processes, and good customer service while ensuring full compliance with the building codes.

Staffing – The Building Department has one Building Official, and one Permits Specialist.

Performance Measures: *Not included in Proposed

BUILDING DEPARTMENT

BUILDING	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
PERSONNEL SERVICES					
100-711-50001 Wages	217,253	200,706	212,500	211,000	170,000
100-711-50004 Overtime	-	105	-	-	-
100-711-51005 CIS Insurance	61,162	64,996	71,000	71,000	68,200
100-711-51006 VEBA	4,226	3,932	4,200	4,200	3,400
100-711-51007 Retirement	67,353	60,340	67,000	62,000	53,800
100-711-51008 Taxes	16,416	15,163	18,000	17,000	14,400
100-711-51015 Other Benefits	1,903	340	2,800	800	100
100-711-51015 Fitness Reimbursement	-	-	-	-	200
TOTAL PERSONNEL SERVICES	368,313	345,582	375,500	366,000	310,100
MATERIALS & SERVICES					
100-711-52001 Operating Supplies	1,191	919	2,500	1,600	2,000
100-711-52010 Telephone	1,077	1,047	1,200	1,300	1,200
100-711-52015 Intergovernmental Services	10,660	3,800	9,000	9,000	9,000
100-711-52018 Professional Development	1,065	-	1,500	3,500	1,500
100-711-52019 Professional Services	6,454	5,893	8,000	8,000	7,000
100-711-52020 Bank Service Fees	5,792	3,481	7,000	7,000	7,000
100-711-52022 Fuel	1,083	869	1,400	1,000	1,000
100-711-52027 IT Charges	720	-	-	-	100
100-711-52097 Enterprise Fleet Management	6,271	6,382	3,800	4,000	3,800
TOTAL MATERIALS & SERVICES	34,313	22,391	34,400	35,400	32,600
TOTAL EXPENDITURES	402,626	367,973	409,900	401,400	342,700



INFORMATION TECHNOLOGY

The Information Technology Division supports all Public Works & City-Wide operations through management of technology systems, data infrastructure, and communications tools. This includes maintaining network systems, supporting asset management software, and implementing new technologies that improve efficiency and service delivery.

Goals for FY2027

- Maintain network systems
- Implement new technologies

Staffing – The IT Division has one IT Specialist. After hours support and security monitoring is provided by a contract with More Power.

	2023-24	2024-25	2025-26	2025-26	2026-27
INFORMATION TECHNOLOGY	Actual	Actual	Adopted	EST YE	Proposed
PERSONNEL SERVICES					
100-712-50001 Regular Wages	181,714	95,139	97,500	96,000	87,800
100-712-51005 CIS Insurance	55,585	32,868	35,200	35,500	41,300
100-712-51006 VEBA	3,527	1,884	2,000	2,000	1,800
100-712-51007 Retirement	56,214	29,466	30,800	32,000	27,800
100-712-51008 Taxes	13,657	7,231	8,000	7,000	7,500
100-712-51015 Other Benefits	1,262	20,805	1,200	800	100
TOTAL PERSONNEL SERVICES	311,959	187,393	174,700	173,300	166,300
MATERIALS & SERVICES					
100-712-52001 Operating Supplies	1,884	6,158	10,000	10,000	10,000
100-712-52003 Utilities (Internet)	79,759	83,626	70,000	81,500	82,000
100-712-52006 Computer Maintenance	58,102	63,763	50,000	50,000	50,000
100-712-52010 Telephone	31,653	27,103	30,000	30,000	30,000
100-712-52016 Insurance - General	27,390	28,376	50,000	30,000	40,000
100-712-52018 Professional Development	1,445	200	1,500	1,000	1,000
100-712-52019 Professional Services	123,091	125,647	165,000	165,000	180,000
100-712-57500 Computer Equipment	16,438	6,816	15,000	15,000	20,000
TOTAL MATERIALS & SERVICES	339,762	341,689	391,500	382,500	413,000
TOTAL EXPENDITURES	651,721	529,082	566,200	555,800	579,300

GENERAL SERVICES

General Services are for the accounting of materials and services that are “pooled” because they are not directly charged or utilized by a specific department. These are primarily shared General Fund expenses that can consist of utilities, telephone services, general office supplies, insurance, and facilities maintenance. Also included are capital outlay, contingency, and any unappropriated fund balance.

General Services Department	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
MATERIALS & SERVICES					
100-715-52001 Operating Supplies	23,658	20,703	20,000	19,000	20,000
100-715-52003 Utilities	14,061	13,833	18,000	14,000	16,000
100-715-52009 Postage	-	5,114	6,000	6,500	7,000
100-715-52016 Insurance - General	141,577	158,467	177,000	151,600	184,000
100-715-52019 Professional Services	45,880	320,660	50,000	250,000	100,000
100-715-52022 Fuel/Oil	817	1,294	1,500	900	1,000
100-715-52023 Facility Maintenance	43,717	47,900	30,000	35,000	33,000
100-715-52097 Enterprise Fleet Mgmt	167	642	500	200	200
TOTAL MATERIALS & SERVICES	269,877	568,613	303,000	477,200	361,200
CONTINGENCY					
100-715-58001 Contingency	-	-	715,024	-	-
UNAPPROPRIATED FUND BALANCE					
100-715-59001 Unapp Ending Fund Balance	715,387	91,301	-	366,266	1,122,166
TOTAL EXPENDITURES	985,264	659,914	1,018,024	843,466	1,483,366



SPECIAL REVENUE FUNDS

Special Revenue Funds are used for the accounting of revenue sources that are used for a specific purpose. The City of St. Helens has the following Special Revenue Funds:

Tourism Fund

Collects lodging taxes which are used to provide community and tourism activities. This Fund is dedicated to the management of tourism related programs, such as Spirit of Halloweentown, 13 Nights on the River Concert Series, and other annual events.

The Tourism Fund accounts for revenues and expenditures associated with promoting tourism and supporting community events. Tourism-related activities contribute to local economic development by increasing visitation and supporting local businesses.

For FY2027, the adopted budget includes revenue projections associated with events and continued General Fund support for administrative services. The City will continue to support tourism promotion efforts and community events to enhance economic activity and visitor engagement.

Community Development Fund

The Community Development Fund accounts for economic and community development programs. There are four departments within the Community Development Fund, each having their own dedicated revenues and expenses. The departments are:

- **Economic Development** - This Fund is used for multiple economic development efforts which include Urban Renewal, economic development grants, and Community Development Block Grants.
- **Industrial Business Park** - This Fund is dedicated for expenses pertaining to the City's Industrial Business Park located on the old Boise Cascades paper mill site.
- **Riverfront** - This Fund is used for the accounting of the St. Helens Urban Renewal projects for waterfront development.
- **Forestry** - This Fund is to account for forestry management and logging operations on dedicated City-owned property.

Community Enhancement Fund

The Community Enhancement Fund accounts for specific use donations, grants, and revenues for specific departments, and programs that the City operates.

Street Fund

This Fund supports the City's street operations. The Fund accounts for the receipt and use of state-allocated gas taxes for operations and maintenance of the streets. The City maintains more than 50 miles of paved and unpaved streets, sidewalks, and storm gutters as well as the maintenance of the City's traffic control and safety devices, including signage and striping.

TOURISM FUND

TOURISM FUND		2023-24	2024-25	2025-26	2025-26	2026-27
		Actual	Actual	Adopted	EST YE	Proposed
<u>RESOURCES</u>						
TAXES						
201-000-32002	Transient Lodging Tax	160,894	143,220	170,000	160,000	170,000
MISCELLANEOUS REVENUE						
201-000-37001	Interest	6,629	10,765	3,000	250	500
201-000-37004	Miscellaneous	353	12	-	-	-
201-000-37015	Event Revenues	148,687	30,425	-	-	-
201-000-37016	Contracted Events Revenue	0	1,154,231	1,400,000	1,413,000	1,504,400
TOTAL MISCELLANEOUS REVENUE		155,669	1,195,433	1,403,000	1,413,250	1,504,900
TRANSFERS						
201-000-38002	Interfund Loan	-	200,000	-	300,000	-
FUND BALANCE AVAILABLE						
201-000-39001	Fund Balance Available	98,181	75,880	8,879	143,943	155,193
TOTAL RESOURCES		414,744	1,614,533	1,581,879	2,017,193	1,830,093
<u>EXPENSES</u>						
MATERIALS & SERVICES						
201-000-52019	Professional Services	143,720	69,165	80,000	30,000	20,000
201-000-52025	GFSS	100,000	100,000	300,000	200,000	100,000
201-000-52028	Projects & Programs	15,564	764,770	700,000	1,200,000	1,292,000
201-000-52039	Contracted Events - Prof Svcs	-	457,661	300,000	300,000	300,000
201-000-52130	Building Lease & Utilities	79,581	78,994	-	-	-
201-000-52131	Contracted Building Lease & Utiities	-	-	95,000	132,000	105,000
TOTAL MATERIALS & SERVICES		338,865	1,470,590	1,475,000	1,862,000	1,817,000
TRANSFERS						
202-725-54001	Transfers	-	-	-	-	-
CONTINGENCY						
201-000-58001	Contingency	-	-	106,879	-	13,093
Ending Fund Balance		75,879	143,943	-	155,193	-
TOTAL EXPENSES		414,744	1,614,533	1,581,879	2,017,193	1,830,093



COMMUNITY DEVELOPMENT FUND

COMMUNITY DEVELOPMENT FUND		2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
RESOURCES						
GRANTS						
202-000-33005	Grants	146,111	17,500	-	198,000	-
202-721-33005	ARPA	-	-	-	-	-
202-723-33005	ARPA	261,073				
202-723-33005	OPRD Riverwalk (2)	481,626	1,599,324	-	477,660	-
202-726-33005	Grants - Central Waterfront	38,210	30,728	930,000	5,000	925,000
TOTAL GRANTS		927,020	1,647,552	930,000	680,660	925,000
MISC REVENUE						
202-000-37001	Interest	168,931	130,321	60,000	120,000	80,000
202-723-37002	Miscellaneous	-	100,566	-	-	-
202-722-37003	Loan Proceeds	-	-	14,924,000	-	14,924,000
202-723-37003	Bond/Loan Proceeds	5,772,730	4,123,762	-	-	-
202-000-37004	Miscellaneous	-	-	-	93,600	-
202-000-37012	Sale of Surplus Property	-	-	-	1,319,100	-
202-721-37026	Property Taxes Reimbursemen	-	-	-	-	-
202-722-37027	Industrial Business Park	1,007,960	187,540	157,000	157,000	635,000
202-724-37030	Timber	1,189,038	25,000	1,000,000	1,000,000	-
TOTAL MISC REVENUE		8,138,659	4,567,189	16,141,000	2,689,700	15,639,000
TRANSFERS						
202-000-38002	Interfund Loan Repayment	-	200,000	-	-	-
202-000-38001	Transfer	-	-	-	-	-
FUND BALANCE AVAILABLE						
202-000-39001	Fund Balance Available	2,805,797	4,514,345	3,803,124	3,009,128	4,528,228
TOTAL RESOURCES		11,871,476	10,929,086	20,874,124	6,379,488	21,092,228



COMMUNITY DEVELOPMENT FUND

COMMUNITY DEVELOPMENT FUND		2023-24	2024-25	2025-26	2025-26	2026-27
		Actual	Actual	Adopted	EST YE	Proposed
EXPENSES						
MATERIALS & SERVICES						
Dept 721	Economic Planning	327,185	1,523,484	168,500	271,200	144,000
Dept 722	Industrial Business Park	371,007	727,379	15,146,000	495,000	15,146,000
Dept 723	Riverfront	143,582	21,595	20,000	50,000	50,000
Dept 724	Forestry	199,488	123,779	190,500	190,300	190,500
Dept 726	Central Waterfront	194,234	169,353	900,000	180,000	200,000
TOTAL MATERIALS & SERVICES		1,235,496	2,565,590	16,425,000	1,186,500	15,730,500
CAPITAL OUTLAY						
Dept 722	Industrial Business Park	201,556	-	-	-	-
Dept 723	Riverfront	5,799,470	4,596,448	-	-	1,000,000
TOTAL CAPITAL OUTLAY		6,001,026	4,596,448	-	-	1,000,000
DEBT SERVICE						
Dept 722	Boise Property Note	62,500	-	1,735,000	-	-
Dept 723	Veneer Property Note	58,110	57,920	54,760	54,760	55,490
TOTAL DEBT SERVICE		120,610	57,920	1,789,760	54,760	55,490
TRANSFER						
202-000-54001	Transfers	-	500,000	-	-	1,750,000
202-000-54002	Interfund Loan & Repayment	-	200,000	-	610,000	-
CONTINGENCY						
202-000-58001	Contingency	-	-	2,659,364	-	2,556,238
ENDING FUND BALANCE		4,514,344	3,009,128	-	4,528,228	-
TOTAL EXPENSES		11,871,476	10,929,086	20,874,124	6,379,488	21,092,228

COMMUNITY DEVELOPMENT BY DEPARTMENT

COMMUNITY DEVELOPMENT FUND	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
<u>DEPT 721 - ECONOMIC PLANNING</u>					
MATERIALS & SERVICES					
202-721-52011 Public Engagement	54	7,480	8,000	5,000	5,000
202-721-52019 Professional Services	65,455	1,443,721	70,000	180,000	50,000
202-721-52025 GFSS Charge	70,000	70,000	70,000	70,000	70,000
202-721-52040 Communications	-	-	5,000	2,000	5,000
202-721-52051 Urban Renewal	6,371	-	-	-	-
202-721-52053 Property Taxes	110,625	187	1,500	200	-
202-721-52054 Offshore Lease	13,483	2,096	14,000	14,000	14,000
202-721-52096 CDBG Grant Expenses	-	-	-	-	-
202-721-52101 ARPA Expense	25,000	-	-	-	-
202-721-52103 Main Street	36,197	-	-	-	-
TOTAL MATERIALS & SERVICES	327,185	1,523,484	168,500	271,200	144,000
DEBT SERVICE					
202-721-55001 Debt Principal - Interfund Ioar	-	-	-	-	-
202-721-55002 Debt Interest - Interfund Loan	-	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	-	-
TOTAL EXPENSES	327,185	1,523,484	168,500	271,200	144,000
<u>DEPT 722 - INDUSTRIAL BUSINESS PARK</u>					
MATERIALS & SERVICES					
202-722-52003 Utilities	154,511	380,229	2,000	275,000	2,000
202-722-52019 Professional Services	216,416	329,050	200,000	200,000	150,000
202-722-52023 Facility Maintenance	80	-	-	-	50,000
202-722-52150 PGE Substation Project	-	-	14,924,000	-	14,924,000
202-722-52025 GFSS Charge	-	18,100	20,000	20,000	20,000
TOTAL MATERIALS & SERVICES	371,007	727,379	15,146,000	495,000	15,146,000
DEBT SERVICE					
202-722-55001 Principal	62,500	-	1,735,000	-	-
TOTAL DEBT SERVICE	62,500	-	1,735,000	-	-
TOTAL EXPENSES	433,507	727,379	16,881,000	495,000	15,146,000

COMMUNITY DEVELOPMENT BY DEPARTMENT

COMMUNITY DEVELOPMENT FUND	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
<u>DEPT 723 - RIVERFRONT</u>					
MATERIALS & SERVICES					
202-723-52019 Professional Services	13,183	3,495	-	30,000	30,000
202-723-52025 GFSS Charge	-	18,100	20,000	20,000	20,000
202-723-52055 Riverwalk Project	130,399	-	-	-	-
TOTAL MATERIALS & SERVICES	143,582	21,595	20,000	50,000	50,000
CAPITAL OUTLAY					
202-723-53102 Downtown Infrastructure	5,799,470	2,355,909	-	-	-
202-723-53103 Columbia View Park Improven	-	2,240,539	-	-	1,000,000
TOTAL CAPITAL OUTLAY	5,799,470	4,596,448	-	-	1,000,000
DEBT SERVICE					
202-723-55001 Principal	48,790	50,060	51,580	51,580	53,090
202-723-55002 Interest	9,320	7,860	3,180	3,180	2,400
TOTAL DEBT SERVICE	58,110	57,920	54,760	54,760	55,490
TOTAL EXPENSES	6,001,162	4,675,963	74,760	104,760	1,105,490
<u>DEPT 724 - FORESTRY</u>					
MATERIALS & SERVICES					
202-724-52001 Operating Supplies	34	1,605	500	300	500
202-724-52019 Professional Services	199,454	122,174	190,000	190,000	190,000
TOTAL MATERIALS & SERVICES	199,488	123,779	190,500	190,300	190,500
TOTAL EXPENSES	199,488	123,779	190,500	190,300	190,500
<u>DEPT 726 - CENTRAL WATERFRONT</u>					
MATERIALS & SERVICES					
202-726-52011 Community Engagement	3,025	-	-	-	-
202-726-52019 Professional Services	191,209	169,353	900,000	180,000	200,000
TOTAL MATERIALS & SERVICES	194,234	169,353	900,000	180,000	200,000
TOTAL EXPENSES	194,234	169,353	900,000	180,000	200,000

COMMUNITY ENHANCEMENT FUND

COMMUNITY ENHANCEMENT FUND		2023-24	2024-25	2025-26	2025-26	2026-27
		Actual	Actual	Adopted	EST YE	Proposed
<u>RESOURCES</u>						
INTERGOVERNMENTAL REVENUE						
203-000-32007	Intergovernmental	6,902	-	-	-	-
203-000-33005	Grants - ARPA	6,878				
203-705-33005	Grants-Police	335,181	4,486	-	-	-
203-706-33005	Grants Library	-	97,834	-	2,300	-
203-706-33012	Grants - LSTA	2,294	2,501	-	-	-
203-708-33005	Grants - Parks	2,500	-	-	-	-
203-708-33005	Grants - Veterans Memorial	-	-	-	2,300	-
203-709-33005	Grants - Recreation Programs	17,059	230,000	125,000	125,000	125,000
203-717-33005	Grants	20,722	6,680	-	6,680	-
TOTAL INTERGOVERNMENTAL REVENUE		391,536	341,501	125,000	136,280	125,000
LICENSES, PERMITS, FEES						
203-711-35020	Building Technology Fee	15,881	5,572	7,000	5,000	7,000
203-709-35014	Recreation Contract	-	29,924	25,000	25,000	25,000
TOTAL LICENSES, PERMITS, FEES		15,881	35,496	32,000	30,000	32,000
MISC REVENUE						
203-000-37001	Interest	15,312	11,211	4,000	9,000	5,000
203-701-37004	Miscellaneous	100,000	-	-	-	-
203-705-37004	Miscellaneous - Opioids Distr.	33,965	87,821	20,000	39,000	35,000
203-706-37004	Miscellaneous - donations	-	570	-	-	-
203-709-37004	Miscellaneous	-	79,131	-	5,300	-
203-716-37004	Miscellaneous	10	30	-	-	-
TOTAL MISC REVENUE		149,287	178,763	24,000	53,300	40,000
FUND BALANCE AVAILABLE						
203-000-39001	Beginning Fund Balance	-	-	-	-	-
203-701-39001	Administration	22,520	51,611	64,325	62,822	101,081
203-705-39001	Police	(32,000)	(2,494)	87,362	67,769	106,769
203-706-39001	Library	20,072	(76,807)	27,428	17,578	19,878
203-708-39001	Parks	111,901	77,392	(34,509)	59,848	62,148
203-709-39001	Recreation	193,276	56,599	(95,485)	196,667	81,967
203-711-39001	Building	59,142	75,023	68,772	75,566	75,366
203-716-39001	ACC	30	40	40	(48)	-
203-717-39001	Transitional Housing	16,037	16,037	6,680	22,717	-
TOTAL FUND BALANCE AVAILABLE		390,978	197,401	124,613	502,919	447,299
TOTAL RESOURCES		947,682	753,161	305,613	722,499	644,299

COMMUNITY ENHANCEMENT FUND

COMMUNITY ENHANCEMENT FUND		2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
EXPENSES						
PERSONNEL SERVICES						
Dept 709 - Rec	Personnel Services	38,468	-	-	-	-
MATERIALS & SERVICES						
Dept 701 - Admin	Materials & Services Total	100,000	-	-	-	-
Dept 705 - Police	Materials & Services Total	339,640	22,044	10,000	-	140,000
Dept 706 - Library	Materials & Services Total	2,797	-	-	-	-
Dept 708 - Parks	Materials & Services Total	37,009	17,544	-	-	-
Dept 709 - Rec	Materials & Services Total	115,268	198,987	150,000	270,000	200,000
Dept 711 - Building	Materials & Services Total	-	5,029	5,000	5,200	5,200
Dept 716 - ACC	Materials & Services Total	-	118	-	-	-
Dept 717 - Housing	Materials & Services Total	20,722	-	-	-	-
TOTAL MATERIALS & SERVICES		615,436	243,722	165,000	275,200	345,200
CAPITAL OUTLAY						
Dept 706 - Library		96,376	6,520	-	-	-
203-000-59001	Ending Fund Balance	197,402	502,919	140,613	447,299	299,099
TOTAL EXPENSES		947,682	753,161	305,613	722,499	644,299



COMMUNITY ENHANCEMENT FUND
BY DEPARTMENT

COMMUNITY ENHANCEMENT FUND	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Adopted	EST YE	Proposed
<u>ADMINISTRATION DEPARTMENT</u>					
MATERIALS & SERVICES					
203-701-52028 Projects & Programs	100,000	-	-	-	-
TOTAL EXPENSES	100,000	-	-	-	-
<u>POLICE DEPARTMENT</u>					
MATERIALS & SERVICES					
203-705-52028 Projects & Programs	339,640	22,044	10,000	-	140,000
TOTAL EXPENSES	339,640	22,044	10,000	-	140,000
<u>LIBRARY DEPARTMENT</u>					
MATERIALS & SERVICES					
203-706-52090 LSTA Grant Exp	2,797	-	-	-	-
TOTAL MATERIALS & SERVICES	2,797	-	-	-	-
CAPITAL OUTLAY					
203-706-53013 Library Facility Improvements	96,376	6,520	-	-	-
TOTAL CAPITAL OUTLAY	96,376	6,520	-	-	-
TOTAL EXPENSES	99,173	6,520	-	-	-

COMMUNITY ENHANCEMENT FUND
BY DEPARTMENT

COMMUNITY ENHANCEMENT FUND		2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
<u>PARKS</u>						
MATERIALS & SERVICES						
203-708-52028	Projects & Programs	37,009	17,544	-	-	-
TOTAL EXPENSES		37,009	17,544	-	-	-
<u>RECREATION</u>						
PERSONNEL SERVICES						
203-709-50001	Wages	38,468	-	-	-	-
TOTAL PERSONNEL SERVICES		38,468	-	-	-	-
MATERIALS & SERVICES						
203-709-52028	Projects & Programs	97,344	11,504	125,000	40,000	125,000
203-709-52140	Contract Programs	17,924	187,483	25,000	230,000	75,000
TOTAL MATERIALS & SERVICES		115,268	198,987	150,000	270,000	200,000
TOTAL EXPENSES		153,736	198,987	150,000	270,000	200,000
<u>BUILDING DEPARTMENT</u>						
MATERIALS & SERVICES						
203-711-52028	Projects & Programs	-	5,029	5,000	5,200	5,200
TOTAL EXPENSES		-	5,029	5,000	5,200	5,200
<u>ARTS & CULTURAL COMMISSION</u>						
MATERIALS & SERVICES						
203-716-52028	Projects & Programs	-	118	-	-	-
TOTAL EXPENSES		-	118	-	-	-
<u>TRANSITIONAL HOUSING</u>						
MATERIALS & SERVICES						
203-717-52028	Projects & Programs	20,722	-	-	-	-
TOTAL EXPENSES		20,722	-	-	-	-

STREET FUND

STREET FUND		2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
<u>RESOURCES</u>						
INTERGOVERNMENTAL						
205-000-33005	Grants	185,396	-	-	-	-
205-000-33008	Motor Vehicle Tax	1,396,667	1,198,394	1,218,600	1,800,000	1,163,000
205-000-33009	Grants (ODOT)	181,123	186,032	-	-	70,000
205-000-33015	County Contribution	490,146	27,729	-	-	-
TOTAL INTERGOVERNMENTAL		2,253,332	1,412,155	1,218,600	1,800,000	1,233,000
CHARGES FOR SERVICES						
205-000-34029	Traffic Impact Fees	-	-	-	-	-
205-000-34033	Street Sidewalk Development	10,089	5,912	-	-	-
TOTAL CHARGES FOR SERVICES		10,089	5,912	-	-	-
MISCELLANEOUS						
205-000-37001	Interest	27,776	33,379	10,000	27,000	25,000
205-000-37004	Miscellaneous	-	7,756	-	8,100	-
TOTAL MISCELLANEOUS		27,776	41,135	10,000	35,100	25,000
FUND BALANCE AVAILABLE						
205-000-39001	Fund Balance Available	940,377	805,238	771,279	836,551	1,079,551
TOTAL RESOURCES		3,231,574	2,264,440	1,999,879	2,671,651	2,337,551
<u>EXPENSES</u>						
PERSONNEL SERVICES						
205-000-51016	PW Support Service Charge	545,700	551,876	650,000	500,000	485,000
TOTAL PERSONNEL SERVICES		545,700	551,876	650,000	500,000	485,000
MATERIALS & SERVICES						
205-000-52001	Operating Supplies	15,915	28,979	20,000	7,400	20,000
205-000-52003	Utilities	53,297	53,494	56,000	56,000	56,000
205-000-52019	Professional Services	6,047	63,787	80,000	70,000	70,000
205-000-52025	GFSS Fund Charges	414,600	412,600	447,300	447,300	379,000
205-000-52026	Equipment Fund Charges	-	-	50,000	50,000	50,000
205-000-52060	Waterway Lease	335	346	350	350	400
205-000-52063	PW Operation Fund Charges	177,000	134,600	275,000	275,000	199,000
TOTAL MATERIALS & SERVICES		667,194	693,806	928,650	906,050	774,400
CAPITAL OUTLAY						
205-000-53001	Street Improvements & Overlays	126,735	121,467	150,000	125,300	70,000
205-000-53101	Columbia Blvd Sidewalks (ODOT)	1,025,746	-	-	-	-
TOTAL CAPITAL OUTLAY		1,152,481	121,467	150,000	125,300	70,000
DEBT SERVICE						
205-000-55001	Principal	51,180	52,500	54,090	54,090	55,690
205-000-55002	Interest	9,780	8,240	6,660	6,660	5,040
TOTAL DEBT SERVICE		60,960	60,740	60,750	60,750	60,730
CONTINGENCY						
205-000-58001	Contingency	-	-	210,479	-	947,421
ENDING FUND BALANCE		805,239	836,551	-	1,079,551	-
TOTAL EXPENSES		3,231,574	2,264,440	1,999,879	2,671,651	2,337,551

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital Projects Funds can be considered *governmental* or *proprietary* in nature. The City of St. Helens considers the Public Safety Facility Fund and the System Development Charges (SDC) funds as Capital Projects Funds.

Public Safety Facility Fund

This Fund is set up to receive the Public Safety Utility Fee along with expenditures related to the construction and debt service of the new Police Station.

System Development Charges (SDC) Funds

The City of St. Helens has five System Development Charges Funds. These Funds are most often referred to as SDC Funds, which are fees assessed for new development, additions, and changes of use permits. These fees are collected to help offset the impact that a project or development may have on the City's infrastructure. These Funds are restricted in use by State law for infrastructure projects identified in the system master plans.

The City operates the following SDC Funds:

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

Currently, the City appropriates all available funds. Any appropriations not dedicated to a project are appropriated in contingency. The City is working on updating many of the system master plans. Once completed, the City anticipates reviewing system development rates for future development based on the projects identified in the plans.



PUBLIC SAFETY FACILITY FUND

PUBLIC SAFETY FUND		2023-24	2024-25	2025-26	2025-26	2026-27
		Actual	Actual	Adopted	EST YE	Proposed
<u>RESOURCES</u>						
CHARGES FOR SERVICES						
706-000-34050	Public Safety Facility Fee	608,684	665,729	730,000	756,000	763,000
MISCELLANEOUS						
706-000-37001	Interest	626,833	605,396	150,000	510,000	200,000
706-000-37004	Miscellaneous	(48,490)	-	-	-	-
TOTAL MISCELLANEOUS		578,343	605,396	150,000	510,000	200,000
TRANSFERS						
706-000-38001	Transfer	-	-	-	-	1,750,000
FUND BALANCE AVAILABLE						
706-000-39001	Fund Balance Available	13,321,241	13,739,196	12,775,957	13,663,748	13,645,948
TOTAL RESOURCES		14,508,268	15,010,321	13,655,957	14,929,748	16,358,948
<u>EXPENSES</u>						
MATERIALS AND SERVICES						
706-000-52130	Lease Expense	-	-	78,000	80,000	80,000
706-000-52019	Professional Services	308,211	93,823	300,000	450,000	300,000
MATERIALS AND SERVICES		308,211	93,823	378,000	530,000	380,000
CAPITAL OUTLAY						
706-000-53001	Capital Outlay	2,851	-	10,000,000	-	10,000,000
DEBT SERVICE						
706-000-55001	Principal	-	250,000	260,000	260,000	270,000
706-000-55002	Interest	504,899	501,150	492,200	492,200	481,600
706-000-55003	Trustee Fee	1,600	1,600	1,600	1,600	1,600
706-000-55004	Arbitrage Rebate	-	-	100,000	-	1,000,000
TOTAL DEBT SERVICE		506,499	752,750	853,800	753,800	1,753,200
TRANSFER						
706-000-54001	Transfer	-	500,000	-	-	-
CONTINGENCY						
706-000-58001	Contingency	-	-	2,424,157	-	4,225,748
ENDING FUND BALANCE		13,690,707	13,663,748	-	13,645,948	-
TOTAL EXPENSES		14,508,268	15,010,321	13,655,957	14,929,748	16,358,948



STREET SDC FUND

STREET SDC FUND	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
<u>RESOURCES</u>					
CHARGES FOR SERVICES					
301-000-34008 SDC Charges	52,142	63,229	50,000	56,000	60,000
TOTAL CHARGES FOR SERVICES	52,142	63,229	50,000	56,000	60,000
MISCELLANEOUS					
301-000-37001 Interest	107,947	92,948	30,000	77,000	50,000
TOTAL MISCELLANEOUS	107,947	92,948	30,000	77,000	50,000
FUND BALANCE AVAILABLE					
301-000-39001 Fund Balance Available	2,202,252	2,343,613	1,903,614	1,951,873	1,729,273
TOTAL RESOURCES	2,362,341	2,499,790	1,983,614	2,084,873	1,839,273
<u>EXPENSES</u>					
MATERIALS & SERVICES					
301-000-52017 SDC Admin Fees	5,214	6,323	5,000	5,600	6,000
301-000-52019 Professional Services	13,513	41,594	70,000	50,000	20,000
TOTAL MATERIALS & SERVICES	18,727	47,917	75,000	55,600	26,000
CAPITAL OUTLAY					
301-000-53001 Capital Outlay	-	-	-	-	-
301-000-53102 Downtown Infrastructure	-	500,000	-	-	-
301-000-53004 Transportation System Master Plan	-	-	300,000	300,000	-
TOTAL CAPITAL OUTLAY	-	500,000	300,000	300,000	-
CONTINGENCY					
301-000-58001 Contingency	-	-	1,608,614	-	1,813,273
Ending Fund Balance	2,343,614	1,951,873	-	1,729,273	-
TOTAL EXPENSES	2,362,341	2,499,790	1,983,614	2,084,873	1,839,273

WATER SDC FUND

WATER SDC FUND	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
<u>RESOURCES</u>					
CHARGES FOR SERVICES					
302-000-34008 SDC Charges	15,495	51,650	30,000	15,000	30,000
TOTAL CHARGES FOR SERVICES	15,495	51,650	30,000	15,000	30,000
MISCELLANEOUS					
302-000-37001 Interest	60,513	59,380	20,000	49,000	35,000
TOTAL MISCELLANEOUS	60,513	59,380	20,000	49,000	35,000
FUND BALANCE AVAILABLE					
302-000-39001 Fund Balance Available	1,445,330	1,219,789	1,106,488	1,325,654	1,123,154
TOTAL RESOURCES	1,521,338	1,330,819	1,156,488	1,389,654	1,188,154
<u>EXPENSES</u>					
MATERIALS & SERVICES					
302-000-52017 SDC Admin Fees	1,550	5,165	3,000	1,500	3,000
302-000-52019 Professional Services	-	-	50,000	50,000	-
TOTAL MATERIALS & SERVICES	1,550	5,165	53,000	51,500	3,000
CAPITAL OUTLAY					
302-000-53102 Downtown Infrastructure	300,000	-	-	-	-
302-000-53310 Reservoir Siting Study	-	-	150,000	175,000	-
302-000-53311 Reservoir Project	-	-	300,000	40,000	300,000
TOTAL CAPITAL OUTLAY	300,000	-	450,000	215,000	300,000
CONTINGENCY					
302-000-58001 Contingency	-	-	653,488	-	885,154
ENDING FUND BALANCE	1,219,788	1,325,654	-	1,123,154	-
TOTAL EXPENSES	1,521,338	1,330,819	1,156,488	1,389,654	1,188,154

SEWER SDC FUND

SEWER SDC FUND	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
RESOURCES					
CHARGES FOR SERVICES					
303-000-34008 SDC Charges	61,783	102,645	50,000	25,000	50,000
TOTAL CHARGES FOR SERVICES	61,783	102,645	50,000	25,000	50,000
MISCELLANEOUS					
303-000-37001 Interest	96,446	100,609	40,000	83,000	65,000
TOTAL MISCELLANEOUS	96,446	100,609	40,000	83,000	65,000
FUND BALANCE AVAILABLE					
303-000-39001 Fund Balance Available	1,961,748	2,113,349	2,067,149	2,138,208	2,103,708
TOTAL RESOURCES	2,119,977	2,316,603	2,157,149	2,246,208	2,218,708
EXPENSES					
MATERIALS & SERVICES					
303-000-52017 SDC Admin Fees	6,178	10,264	5,000	2,500	5,000
TOTAL MATERIALS & SERVICES	6,178	10,264	5,000	2,500	5,000
CAPITAL OUTLAY					
303-000-53001 Capital Outlay	450	-	-	-	-
303-000-53033 Sewer Capacity Design	-	168,131	140,000	140,000	-
303-000-53037 Sewer Pump Station 7 Upsize	-	-	-	-	-
303-000-53403 WWTP Influent Flow Meter	-	-	-	-	-
303-000-53406 Basin 6 Pipeline Upsize (Pha	-	-	500,000	-	400,000
303-000-53410 Install Overflow Alarms	-	-	-	-	-
TOTAL CAPITAL OUTLAY	450	168,131	640,000	140,000	400,000
CONTINGENCY					
303-000-58001 Contingency	-	-	1,512,149	-	1,813,708
ENDING FUND BALANCE	2,113,349	2,138,208	-	2,103,708	-
TOTAL EXPENSES	2,119,977	2,316,603	2,157,149	2,246,208	2,218,708

STORM SDC FUND

STORM SDC FUND	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
<u>RESOURCES</u>					
CHARGES FOR SERVICES					
304-000-34008 SDC Charges	31,179	29,793	20,000	25,000	25,000
TOTAL CHARGES FOR SERVICES	31,179	29,793	20,000	25,000	25,000
MISCELLANEOUS					
304-000-37001 Interest	25,622	27,513	9,000	25,000	15,000
TOTAL MISCELLANEOUS	25,622	27,513	9,000	25,000	15,000
FUND BALANCE AVAILABLE					
304-000-39001 Fund Balance Availabl	510,713	564,396	606,196	618,723	616,223
TOTAL RESOURCES	567,514	621,702	635,196	668,723	656,223
<u>EXPENSES</u>					
MATERIALS & SERVICES					
304-000-52017 SDC Admin Fees	3,118	2,979	2,000	2,500	2,500
304-000-52019 Professional Services	-	-	50,000	50,000	-
TOTAL MATERIALS & SERVICES	3,118	2,979	52,000	52,500	2,500
CAPITAL OUTLAY					
304-000-53001 Capital Outlay	-	-	50,000	-	50,000
CONTINGENCY					
304-000-58001 Contingency	-	-	533,196	-	603,723
ENDING FUND BALANCE	564,396	618,723	-	616,223	-
TOTAL EXPENSES	567,514	621,702	635,196	668,723	656,223

PARKS SDC FUND

PARKS SDC FUND	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Adopted	EST YE	Proposed
<u>RESOURCES</u>					
CHARGES FOR SERVICES					
305-000-34008 SDC Charges	11,985	41,136	15,000	25,000	30,000
TOTAL CHARGES FOR SERVICES	11,985	41,136	15,000	25,000	30,000
MISCELLANEOUS					
305-000-37001 Interest	51,688	9,787	2,000	8,000	6,000
TOTAL MISCELLANEOUS	51,688	9,787	2,000	8,000	6,000
FUND BALANCE AVAILABLE					
305-000-39001 Fund Balance Available	1,094,034	431,464	196,163	203,475	233,975
TOTAL RESOURCES	1,157,707	482,387	213,163	236,475	269,975
<u>EXPENSES</u>					
MATERIALS & SERVICES					
305-000-52017 SDC Admin Fees	1,033	4,114	1,500	2,500	3,000
305-000-52019 Professional Services	7,816	-	50,000	-	-
TOTAL MATERIALS & SERVICES	8,849	4,114	51,500	2,500	3,000
CAPITAL OUTLAY					
305-000-53001 Capital Outlay	193	-	-	-	-
305-000-53103 Columbia View Park Imp	717,202	274,798	-	-	-
TOTAL CAPITAL OUTLAY	717,395	274,798	-	-	-
CONTINGENCY					
305-000-58001 Contingency	-	-	161,663	-	266,975
ENDING FUND BALANCE	431,463	203,475	-	233,975	-
TOTAL EXPENSES	1,157,707	482,387	213,163	236,475	269,975



PUBLIC WORKS DEPARTMENT

[The Public Works Department](#) plays a vital role in maintaining and enhancing the city's infrastructure, ensuring the continued functionality and growth of our community. For the Fiscal Year (FY26-27), our department oversees multiple critical funds and services, including the Street Fund, Water Fund, Sewer and Storm, System Development Charges (SDC) Funds, Enterprise Funds, and Internal revenue Services. These encompass public works operation, facilities maintenance, engineering, water distributing systems, wastewater treatment, fleet management, and infrastructure management, all integral to the operational success of our community's infrastructure.

The FY26-27 proposed budget for Public Works supports operational costs, capital improvement projects & personal cost all necessary to carry out the department's mission of maintaining and improving the city's infrastructure. The Public Works team are dedicated to the repair, maintenance, and development of essential city infrastructure. The proposed budget reflects our unwavering commitment to providing safe, reliable, and efficient services to residents, developers, consultants, and other city departments.

Operational Overview

Public Works oversees a wide range of essential services, including street maintenance, stormwater management, wastewater systems, fleet services, and public facility upkeep. Our team works year-round to ensure that transportation networks remain safe, drainage systems function effectively, and public spaces are clean and accessible.

Engineering Division

The Engineering Division is responsible for planning, designing, and managing capital improvement projects and infrastructure development. This includes oversight of road construction, utility system design, and project management to ensure compliance with regulatory standards. The division plays a key role in long-term planning, helping guide sustainable growth and ensuring that infrastructure investments are efficient, cost-effective, and aligned with community needs.

Operations Division

The Operations Division handles the day-to-day maintenance and repair of public infrastructure, including streets, stormwater systems, and public rights-of-way. Crews respond to service requests, perform preventative maintenance, and address urgent issues such as potholes, drainage problems, and weather-related impacts. Their work ensures that infrastructure remains functional, safe, and responsive to community needs.

Water Quality Division (Wastewater Treatment and Water Filtration Plants)

The Water Quality Division is responsible for the operation and maintenance of the wastewater treatment plant and water filtration plant. This division ensures that drinking water meets all health and safety standards and that wastewater is treated in compliance with environmental regulations before being released. Staff monitor water systems, conduct testing, and maintain critical equipment to protect public health and the environment.

Information Technology Division

The Information Technology Division supports all Public Works & City-Wide operations through management of technology systems, data infrastructure, and communications tools. This includes maintaining network systems, supporting asset management software, and implementing new technologies that improve efficiency and service delivery.

Parks Division

The Parks Division is responsible for the maintenance and improvement of public parks, green spaces, and recreational facilities. This includes landscaping, playground upkeep, trail maintenance, and support for community events. The division enhances quality of life by ensuring that outdoor spaces are safe, accessible, and well-maintained for public enjoyment.

Facilities Maintenance Division

The Facilities Maintenance Division oversees the upkeep and repair of municipal buildings and public facilities. Responsibilities include routine maintenance, emergency repairs, HVAC systems, and building improvements. The division ensures that public buildings remain safe, functional, and energy-efficient for both staff and the community.

Challenges and Considerations

The department continues to face challenges including rising material and labor costs, aging infrastructure, and increasing service demands. Strategic planning and phased investments are necessary to balance immediate needs with long-term financial sustainability.

Goals For FY2026 / 2027

- **Water Filtration Plant Rack Replacement.**
- **New 5 million Gallons Reservoir Project.**
- **Sewer Capacity Design & Construction.**
- **Industrial Business Park Storm Culvert Repair.**
- **WWTP Aerator Replacement.**
- **WWTP SCADA Upgrade.**

The proposed budget represents a responsible and proactive approach to managing the City's infrastructure. By prioritizing maintenance, safety, and efficiency, the Public Works Department aims to protect public investments, enhance quality of life, and support the community's continued growth and



ENTERPRISE FUNDS

Enterprise Funds are designated for services that are provided to the community on a charge basis. Laws and regulations require that the costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges. The charges and policies set to collect the established fees, following best practices, should be designed to recover its costs, including capital costs. By design, each Enterprise Fund should be self-sustaining through its user fees and charges.

The City of St. Helens operates three Enterprise Funds:

Water Fund

The Water Fund supports the City's water utility which provides for the delivery of adequate quantities of safe and high-quality water to domestic and commercial/industrial water users. The Water Fund's purpose is to operate and maintain the water collection, filtration, and distribution facilities, including preventative maintenance of all facilities and equipment. The Water Fund is separated into two main divisions: Water Operations and Water Filtration. These Divisions are kept separate to track expenses that are specific to each function.

Sewer Fund

The Sewer Fund supports the City's wastewater utility, which ensures the safe collection and discharge of wastewater effluent under the requirements of the City's National Pollutant Discharge Elimination System (NPDES) Permit. The main source of revenue is from the sewer user charges. Other sewer revenue is provided through service fees, such as sludge disposal and sewer connection charges. The Sewer Fund is separated into four divisions: Sewer Collection, Primary Treatment, Secondary Treatment, and Pump Services.

Storm Fund

The Storm Fund was created separately in fiscal year 2018. Previously, it was combined with the Sewer Fund. The reason for separation was to ensure that, as an enterprise designation, it should be self-sustaining with the revenue it reports and expenses it incurs. The storm utility is responsible for managing storm water within the community.

Changes between proposed and adopted - Budget Committee rejected proposed COLA for all employee groups and made reductions in materials and services.



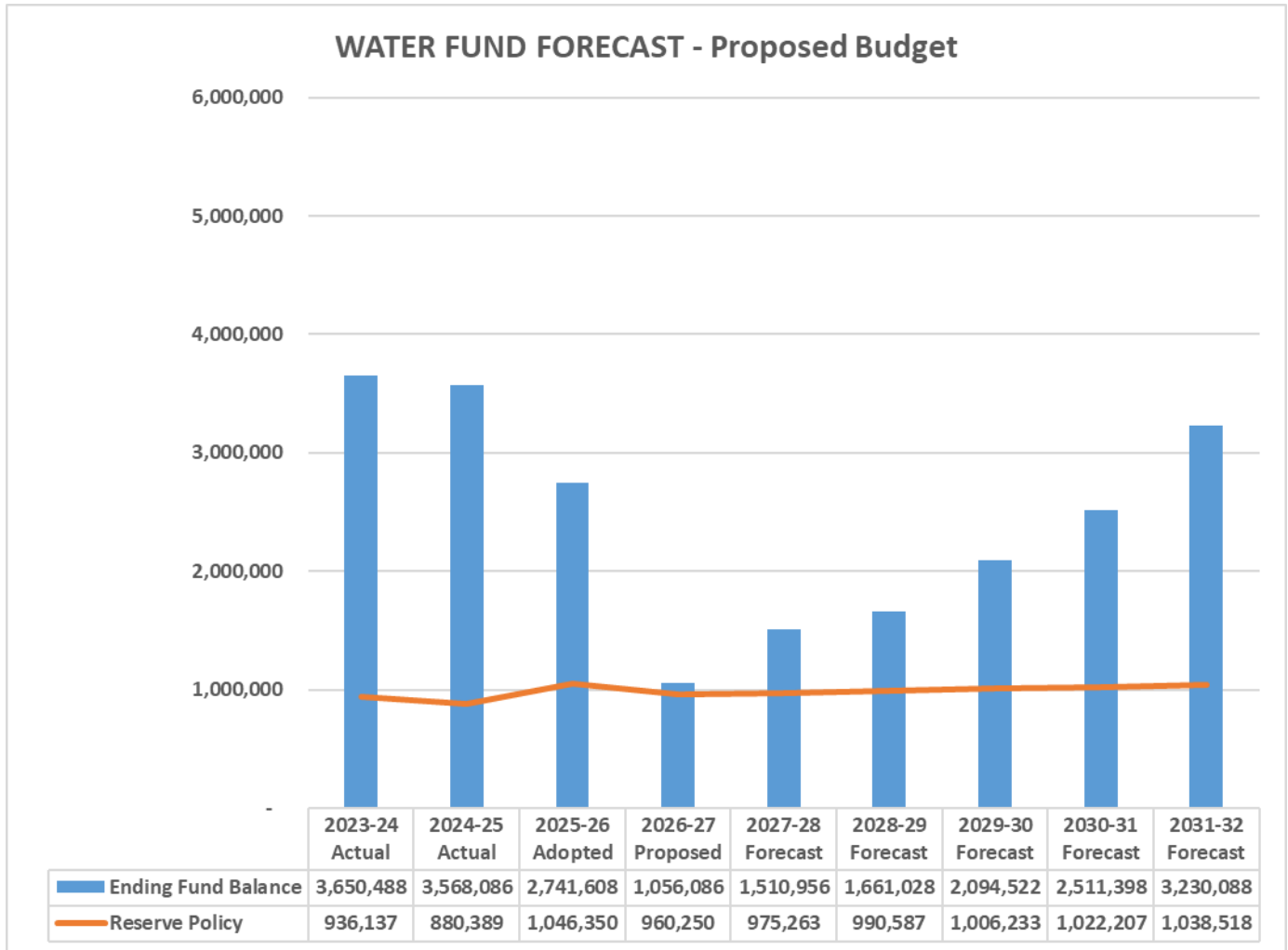
WATER FUND

WATER FUND	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Adopted	EST YE	Proposed
<u>RESOURCES</u>					
CHARGES FOR SERVICES					
601-000-34007 Water Sales	3,729,919	3,998,124	4,400,000	4,100,000	4,360,000
601-000-34009 Fees	194,525	200,484	200,000	200,000	210,000
601-000-34014 Connection Charge	3,450	20,175	10,000	6,000	10,000
TOTAL CHARGES FOR SERVICES	3,927,894	4,218,783	4,610,000	4,306,000	4,580,000
MISCELLANEOUS					
601-000-37001 Interest	194,729	164,646	100,000	121,000	100,000
601-000-37004 Miscellaneous - General	22,722	7,849	5,000	3,500	4,000
TOTAL MISCELLANEOUS	217,451	172,495	105,000	124,500	104,000
TRANSFERS					
601-000-38002 Interfund Loan	-	-	-	155,000	-
BEGINNING FUND BALANCE AVAILABLE					
601-000-39001 Fund Balance Available	4,256,342	3,650,489	3,694,678	3,568,086	2,925,516
TOTAL RESOURCES	8,401,687	8,041,767	8,409,678	8,153,586	7,609,516
<u>EXPENSES</u>					
PERSONNEL SERVICES					
Dept 731 Personnel Services Total	968,800	858,171	825,000	800,000	853,000
Dept 732 Personnel Services Total	207,300	147,024	215,000	250,000	229,000
TOTAL PERSONNEL SERVICES	1,176,100	1,005,195	1,040,000	1,050,000	1,082,000
MATERIALS & SERVICES					
Dept 731 Materials & Services Total	2,365,680	2,319,062	2,828,400	2,792,400	2,430,500
Dept 732 Materials & Services Total	202,766	197,297	317,000	252,000	328,500
TOTAL MATERIALS & SERVICES	2,568,446	2,516,359	3,145,400	3,044,400	2,759,000
CAPITAL OUTLAY					
Dept 731 Capital Outlay	131,591	118,737	620,000	336,000	350,000
Dept 732 Capital Outlay	13,661	343,775	350,000	253,000	400,000
601-000-53001 Capital Outlay	-	12,888	-	-	-
601-000-53302 Annual Maintenance	-	14,167	-	-	-
601-000-53304 Repair Existing Reservoir	310,484	-	-	-	-
601-000-53307 Back-up Generator PW shop	86,777	-	-	-	-
601-000-53310 Reservoir Project	-	-	50,000	82,000	1,500,000
TOTAL CAPITAL OUTLAY	542,513	489,567	1,020,000	671,000	2,250,000
DEBT SERVICE					
601-000-55001 Principal	389,700	399,800	411,910	411,910	424,030
601-000-55002 Interest	74,440	62,760	50,760	50,760	38,400
TOTAL DEBT SERVICE	464,140	462,560	462,670	462,670	462,430
CONTINGENCY					
601-000-58001 Contingency	-	-	1,796,608	-	1,056,086
UNAPPROPRIATED ENDING FUND BALANCE					
601-000-59001 Unappropriated Fund Balance	3,650,488	3,568,086	945,000	2,925,516	-
TOTAL EXPENSES	8,401,687	8,041,767	8,409,678	8,153,586	7,609,516

WATER FUND
BY DEPARTMENT

WATER FUND	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
<u>WATER DISTRIBUTION DEPARTMENT</u>					
PERSONNEL SERVICES					
601-731-51016 PW Support Charges	968,800	858,171	825,000	800,000	853,000
TOTAL PERSONNEL SERVICES	968,800	858,171	825,000	800,000	853,000
MATERIALS & SERVICES					
601-731-52001 Operating Supplies	16,990	100,580	100,000	100,000	120,000
601-731-52003 Utilities	34,535	37,487	45,000	40,000	43,000
601-731-52016 Insurance - General	109,478	122,057	136,000	119,400	125,000
601-731-52019 Professional Services	3,812	23,603	20,000	15,000	20,000
601-731-52025 GFSS Fund Charges	1,451,200	1,444,200	1,642,400	1,642,400	1,326,000
601-731-52026 Equipment Fund Charges	-	-	50,000	50,000	50,000
601-731-52063 PW Operation Fund Charges	177,200	168,250	375,000	375,000	268,500
601-731-52064 Lab Testing	9,477	10,610	20,000	20,000	20,000
601-731-52067 In Lieu of Franchise Fee	562,988	412,275	440,000	430,600	458,000
TOTAL MATERIALS & SERVICES	2,365,680	2,319,062	2,828,400	2,792,400	2,430,500
CAPITAL OUTLAY					
601-731-53302 Annual Maintenance - Ops	57,477	21,061	100,000	12,000	100,000
601-731-53314 Water Meters	74,114	97,676	70,000	24,000	50,000
601-731-53315 Railroad Ave Watermain Replacemer	-	-	450,000	300,000	200,000
TOTAL CAPITAL OUTLAY	131,591	118,737	620,000	336,000	350,000
TOTAL EXPENDITURES	3,466,071	3,295,970	4,273,400	3,928,400	3,633,500
<u>WATER FILTRATION DEPARTMENT</u>					
PERSONNEL SERVICES					
601-732-51016 PW Support Charges	207,300	147,024	215,000	250,000	229,000
TOTAL PERSONNEL SERVICES	207,300	147,024	215,000	250,000	229,000
MATERIALS & SERVICES					
601-732-52001 Operating Supplies	18,408	14,804	35,000	30,000	35,000
601-732-52003 Utilities	60,857	65,809	75,000	75,000	80,000
601-732-52010 Telephone	831	608	1,000	1,000	1,000
601-732-52018 Professional Development	1,606	1,239	2,000	2,000	3,000
601-732-52019 Professional Services	20,481	14,117	35,000	25,000	35,000
601-732-52022 Fuel/Oil	3,196	2,520	4,000	4,000	4,500
601-732-52023 Facility Maintenance	6,280	5,110	15,000	15,000	20,000
601-732-52083 Chemicals	91,107	93,090	150,000	100,000	150,000
TOTAL MATERIALS & SERVICES	202,766	197,297	317,000	252,000	328,500
CAPITAL OUTLAY					
601-732-53302 Annual Maintenance - Ops	13,661	85,998	100,000	3,000	100,000
601-732-53306 WFF Rack Replacement	-	257,777	250,000	250,000	300,000
TOTAL CAPITAL OUTLAY	13,661	343,775	350,000	253,000	400,000
TOTAL EXPENDITURES	423,727	688,096	882,000	755,000	957,500

WATER FUND FORECAST



SEWER FUND

SEWER FUND		2023-24	2024-25	2025-26	2025-26	2026-27
		Actual	Actual	Adopted	EST YE	Proposed
RESOURCES						
INTERGOVERNMENTAL						
603-000-33005	Grants	575,841	946,750	1,250,000	673,000	573,000
CHARGES FOR SERVICES						
603-000-34011	Sewer Service Charges	4,633,236	4,776,435	5,095,000	5,124,000	5,362,000
603-000-34012	Secondary Arcadia	-	-	-	-	100,000
603-000-34013	Sludge Disposal Charge	202,129	230,149	200,000	217,000	225,000
603-000-34014	Connection Charge	5,884	3,000	5,000	8,000	5,000
603-000-34015	Sewer LID Payments	480	896	-	500	-
TOTAL CHARGES FOR SERVICES		4,841,729	5,010,480	5,300,000	5,349,500	5,692,000
MISCELLANEOUS						
603-000-37001	Interest	221,369	213,604	70,000	193,000	145,000
603-000-37004	Miscellaneous	2,304	1,286	2,000	-	-
603-000-37003	Bond/Loan Proceeds	-	-	7,425,000	-	12,500,000
TOTAL MISCELLANEOUS		223,673	214,890	7,497,000	193,000	12,645,000
TRANSFERS						
603-000-38002	Interfund Loan	-	-	-	155,000	-
BEGINNING FUND BALANCE AVAILABLE						
603-000-39001	Fund Balance Available	4,445,077	4,662,431	5,236,649	5,124,328	5,607,168
TOTAL RESOURCES		10,086,320	10,834,551	19,283,649	11,494,828	24,517,168
EXPENSES						
PERSONNEL SERVICES						
Dept 735 - Sewer Collection	Personnel Services Total	739,500	586,526	679,000	640,000	750,000
Dept 736 - Primary Treatment	Personnel Services Total	176,200	194,203	185,000	189,000	195,000
Dept 737 - Secondary Treatment	Personnel Services Total	251,300	304,748	262,000	269,000	277,000
Dept 738 - Pump Services	Personnel Services Total	71,853	67,377	75,000	78,000	78,000
TOTAL PERSONNEL SERVICES		1,238,853	1,152,854	1,201,000	1,176,000	1,300,000
MATERIALS & SERVICES						
Dept 735 - Sewer Collection	Materials & Services Total	2,320,777	2,164,383	2,612,200	2,637,420	2,258,900
Dept 736 - Primary Treatment	Materials & Services Total	212,796	216,409	250,300	237,500	298,000
Dept 737 - Secondary Treatment	Materials & Services Total	293,300	322,267	390,700	406,500	491,000
Dept 738 - Pump Services	Materials & Services Total	21,905	37,775	43,600	35,100	53,600
TOTAL MATERIALS & SERVICES		2,848,778	2,740,834	3,296,800	3,316,520	3,101,500
CAPITAL OUTLAY						
Dept 735 - Sewer Collection	Capital Outlay	8,467	20,275	50,000	-	50,000
Dept 737 - Secondary Treatment	Capital Outlay	-	-	-	-	300,000
Dept 738 - Pump Services	Capital Outlay	40,762	-	75,000	-	100,000
603-000-53302	Annual Maintenance	36,275	6,111	50,000	10,000	300,000
603-000-53033	Sewer Capacity Design	-	1,080,220	1,250,000	677,000	-
603-000-53034	Sewer Capacity Construction	-	-	-	-	12,500,000
603-000-53038	WWTP SCADA Upgrade	-	-	40,000	40,000	-
603-000-53039	WWTP Aerator Replacement	-	-	125,000	-	125,000
603-000-53403	WWTP Influent Flow Meter	4,050	-	-	-	-
603-000-53404	WWTP Rebuild Headworks Screen	-	42,000	-	-	-
603-000-53406	Basin 6 Pipeline Upsize	302,821	-	3,500,000	-	-
603-000-53408	Basin 5 Pipeline Upsize	59,658	-	-	-	-
603-000-53409	Basin 4 Pipeline Upsize	213,362	-	7,250,000	-	-
TOTAL CAPITAL OUTLAY		665,395	1,148,606	12,340,000	727,000	13,375,000
DEBT SERVICE						
603-000-55001	Principal	575,330	587,640	602,420	602,420	617,200
603-000-55002	Interest	90,805	76,539	61,920	61,920	46,860
603-000-55003	Loan Fee	4,250	3,750	3,800	3,800	3,800
TOTAL DEBT SERVICE		670,385	667,929	668,140	668,140	667,860
CONTINGENCY						
603-000-58001	Contingency	-	-	1,110,119	-	5,405,218
UNAPPROPRIATED ENDING FUND BALANCE						
603-000-59001	Unappropriated Fund Balance	4,662,909	5,124,328	667,590	5,607,168	667,590
TOTAL EXPENSES		10,086,320	10,834,551	19,283,649	11,494,828	24,517,168

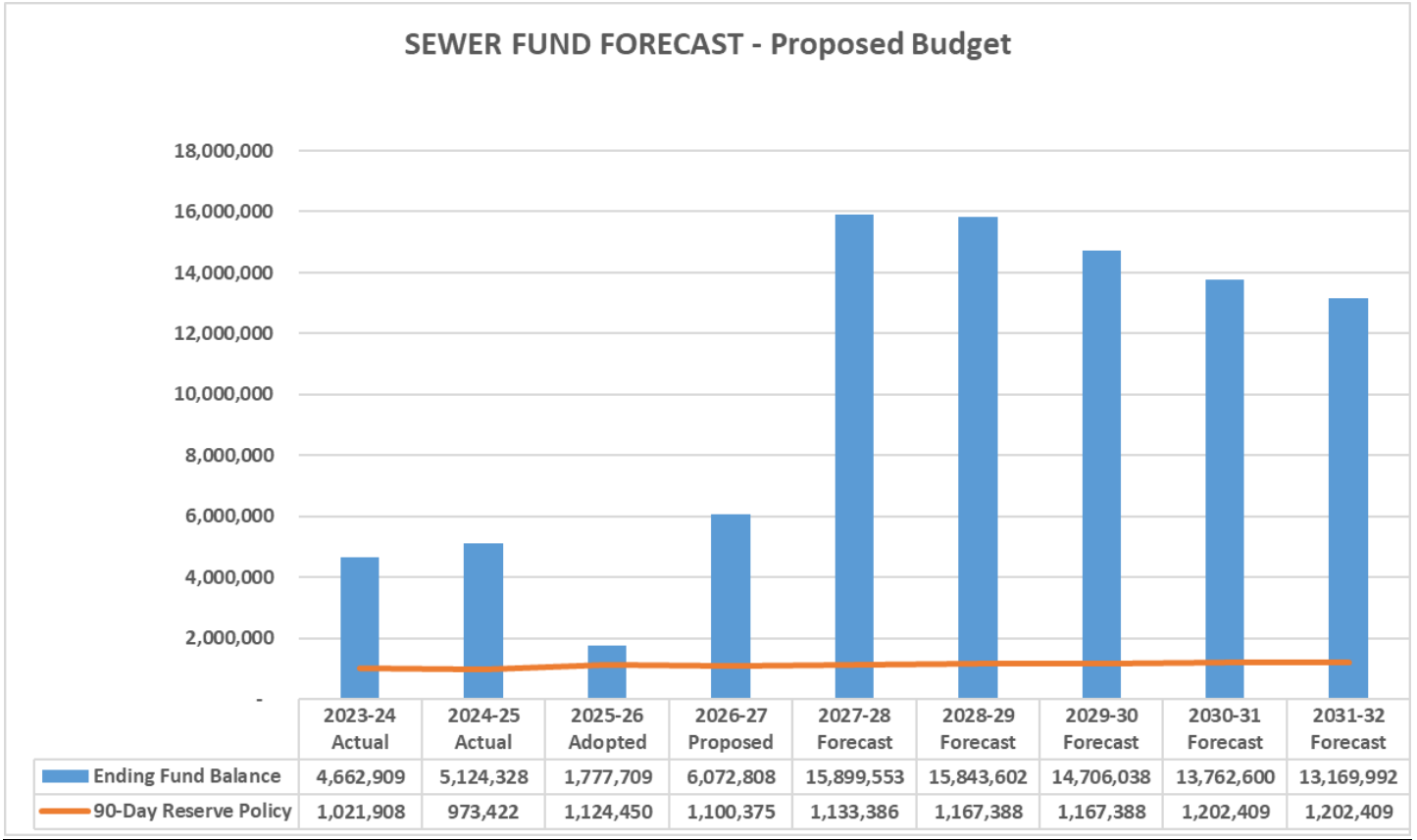
SEWER FUND
BY DEPARTMENT

SEWER FUND		2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
<u>SEWER COLLECTION DEPARTMENT</u>						
PERSONNEL SERVICES						
603-735-51016	PW Support Charges	739,500	586,526	679,000	640,000	750,000
TOTAL PERSONNEL SERVICES		739,500	586,526	679,000	640,000	750,000
MATERIALS & SERVICES						
603-735-52001	Operating Supplies	12,282	18,492	25,000	25,000	25,000
603-735-52003	Utilities	417	449	700	470	500
603-735-52019	Professional Services	7,653	366	10,000	10,000	10,000
603-735-52025	GFSS Fund Charges	1,451,200	1,444,200	1,642,000	1,642,000	1,326,000
603-735-52026	Equipment Fund Charges	-	-	50,000	50,000	50,000
603-735-52063	PW Operation Fund Charges	177,200	201,900	375,000	375,000	278,200
603-735-52067	In Lieu of Franchise Fee	672,025	498,976	509,500	534,950	569,200
TOTAL MATERIALS & SERVICES		2,320,777	2,164,383	2,612,200	2,637,420	2,258,900
CAPITAL OUTLAY						
603-735-53302	Annual Maintenance Ops	8,467	20,275	50,000	-	50,000
TOTAL CAPITAL OUTLAY		8,467	20,275	50,000	-	50,000
TOTAL EXPENDITURES		3,068,744	2,771,184	3,341,200	3,277,420	3,058,900
<u>PRIMARY TREATMENT DEPARTMENT</u>						
PERSONNEL SERVICES						
603-736-51016	PW Support Services Charge	176,200	194,203	185,000	189,000	195,000
TOTAL PERSONNEL SERVICES		176,200	194,203	185,000	189,000	195,000
MATERIALS & SERVICES						
603-736-52001	Operating Supplies	9,184	14,991	20,000	20,000	20,000
603-736-52003	Utilities	22,902	23,523	30,000	30,000	30,000
603-736-52010	Telephone	2,389	3,405	2,800	3,000	3,000
603-736-52016	Insurance	66,903	74,591	82,500	76,500	80,000
603-736-52018	Professional Development	1,465	1,122	2,000	2,000	3,000
603-736-52019	Professional Services	1,906	5,714	10,000	8,000	12,000
603-736-52023	Facility Maintenance	9,739	6,611	10,000	10,000	50,000
603-736-52064	Lab Testing	8,935	7,164	8,000	8,000	15,000
603-736-52083	Chemicals	89,373	79,288	85,000	80,000	85,000
TOTAL MATERIALS & SERVICES		212,796	216,409	250,300	237,500	298,000
TOTAL EXPENDITURES		388,996	410,612	435,300	426,500	493,000

SEWER FUND
BY DEPARTMENT

SEWER FUND		2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
<u>SECONDARY TREATMENT DEPARTMENT</u>						
PERSONNEL SERVICES						
603-737-51016	PW Support Charges	251,300	304,748	262,000	269,000	277,000
TOTAL PERSONNEL SERVICES		251,300	304,748	262,000	269,000	277,000
MATERIALS & SERVICES						
603-737-52001	Operating Supplies	15,182	18,312	25,000	25,000	25,000
603-737-52003	Utilities	124,753	161,973	148,000	175,000	175,000
603-737-52010	Telephone	2,390	3,406	2,700	3,000	3,000
603-737-52016	Insurance	72,985	81,743	88,000	76,500	80,000
603-737-52018	Professional Developmen	1,473	1,122	2,000	2,000	3,000
603-737-52019	Professional Services	4,245	9,971	50,000	50,000	50,000
603-737-52023	Facility Maintenance	5,819	5,867	10,000	10,000	75,000
603-737-52064	Lab Testing	35,604	20,806	25,000	25,000	40,000
603-737-52066	Permit Fees	30,849	19,067	40,000	40,000	40,000
TOTAL MATERIALS & SERVICES		293,300	322,267	390,700	406,500	491,000
CAPITAL OUTLAY						
603-737-53302	Annual Maintenance	-	-	-	-	100,000
603-737-53303	PH Control DEQ - Required	-	-	-	-	200,000
TOTAL CAPITAL OUTLAY		-	-	-	-	300,000
TOTAL EXPENDITURES		544,600	627,015	652,700	675,500	1,068,000
<u>PUMP SERVICES DEPARTMENT</u>						
PERSONNEL SERVICES						
603-738-51016	PW Support Charges	71,853	67,377	75,000	78,000	78,000
TOTAL PERSONNEL SERVICES		71,853	67,377	75,000	78,000	78,000
MATERIALS & SERVICES						
603-738-52001	Operating Supplies	1,482	3,383	8,000	5,000	8,000
603-738-52003	Utilities	15,321	11,947	15,000	19,500	25,000
603-738-52010	Telephone	516	331	600	600	600
603-738-52019	Professional Services	4,586	22,114	20,000	10,000	20,000
TOTAL MATERIALS & SERVICES		21,905	37,775	43,600	35,100	53,600
CAPITAL OUTLAY						
603-738-53302	Annual Maintenance Ops	40,762	-	75,000	-	100,000
TOTAL CAPITAL OUTLAY		40,762	-	75,000	-	100,000
TOTAL EXPENDITURES		134,520	105,152	193,600	113,100	231,600

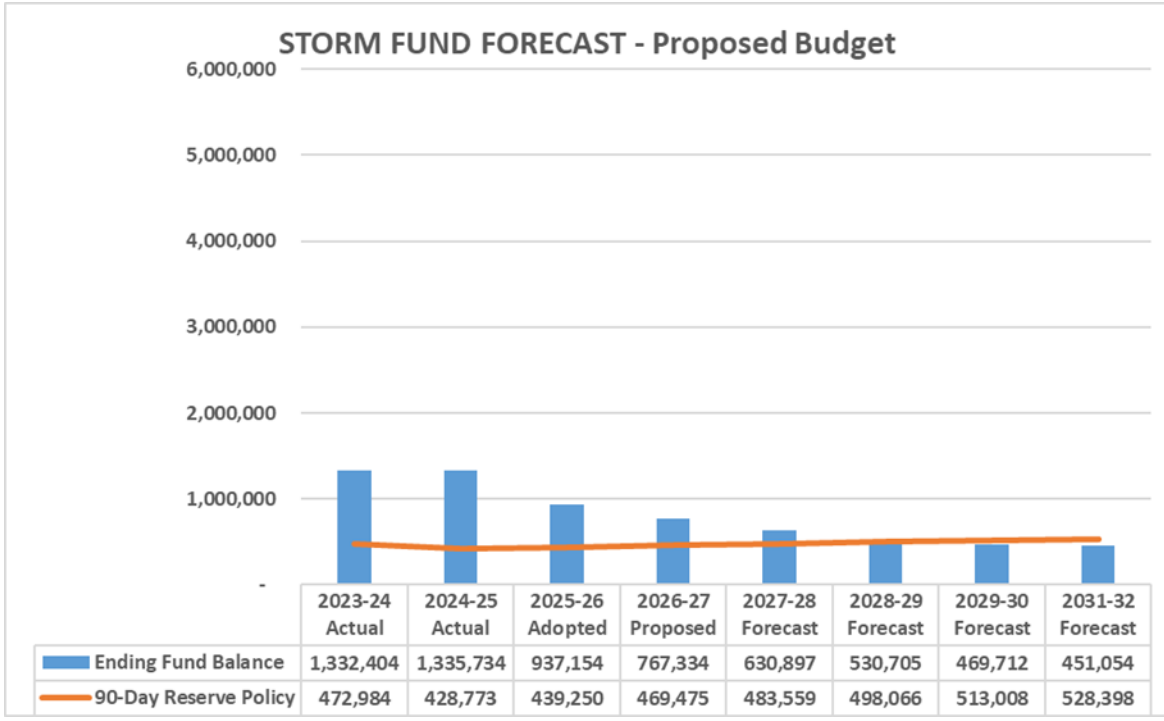
SEWER FUND FORECAST



STORM FUND

STORM FUND	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
RESOURCES					
CHARGES FOR SERVICES					
605-000-34017 Storm Service Charge	1,655,756	1,673,603	1,740,000	1,696,000	1,778,000
TOTAL CHARGES FOR SERVICES	1,655,756	1,673,603	1,740,000	1,696,000	1,778,000
MISCELLANEOUS					
605-000-37001 Interest	68,440	55,676	20,000	42,000	30,000
TOTAL MISCELLANEOUS	68,440	55,676	20,000	42,000	30,000
FUND BALANCE AVAILABLE					
605-000-39001 Fund Balance Available	1,545,056	1,332,403	1,184,154	1,335,734	1,237,234
TOTAL RESOURCES	3,269,252	3,061,682	2,944,154	3,073,734	3,045,234
EXPENSES					
PERSONNEL SERVICES					
605-000-51016 PW Support Charges	631,100	550,069	610,000	572,000	621,000
TOTAL PERSONNEL SERVICES	631,100	550,069	610,000	572,000	621,000
MATERIALS & SERVICES					
605-000-52001 Operating Supplies	17,192	3,951	20,000	20,000	20,000
605-000-52019 Professional Services	-	250	3,000	3,000	3,000
605-000-52025 GFSS Fund Charges	829,300	825,300	700,000	700,000	757,700
605-000-52026 Equipment Fund Charges	-	-	50,000	50,000	50,000
605-000-52063 PW Operations Fund Charges	177,200	168,250	200,000	200,000	248,400
605-000-52067 In Lieu of Franchise Fee	237,142	167,271	174,000	169,600	177,800
TOTAL MATERIALS & SERVICES	1,260,834	1,165,022	1,147,000	1,142,600	1,256,900
CAPITAL OUTLAY					
605-000-53001 Capital Outlay	-	10,857	-	-	-
605-000-53302 Annual Maintenance - Ops	44,914	-	50,000	-	100,000
605-000-53504 Storm Cleaning & CCTV	-	-	200,000	121,900	300,000
TOTAL CAPITAL OUTLAY	44,914	10,857	250,000	121,900	400,000
CONTINGENCY					
605-000-58001 Contingency	-	-	937,154	-	767,334
UNAPPROPRIATED FUND BALANCE					
605-000-59001 Unappropriated Fund Balance	1,332,404	1,335,734	-	1,237,234	-
TOTAL EXPENSES	3,269,252	3,061,682	2,944,154	3,073,734	3,045,234

STORM FUND FORECAST



INTERNAL SERVICE FUNDS

Internal Service Funds are, as their name suggests, created to help track expenses to divisions that operate on their own through internal charges to other departments and funds. Currently, the City of St. Helens has two internal funds consisting of:

Public Works Operations Fund

This Fund is set up to charge the Street Fund and each Enterprise Fund (Water, Sewer, and Storm) with general charges for Personnel and Materials and services that are shared among the Street Fund and all three enterprise funds. This Fund also has the Engineering and Facilities Maintenance Divisions. The expenses associated with the Engineering Division are split out proportionally among the Enterprise and Street Funds.

Equipment Fund

This Fund is used to reserve funds that are needed for the purchase of significant public works equipment, such as a street sweeper.



PW OPERATIONS FUND

PW OPERATIONS FUND	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 EST YE	2026-27 Proposed
<u>RESOURCES</u>					
CHARGES FOR SERVICES					
703-000-34010 PW Support Services Charge	4,299,200	3,962,924	3,661,000	4,273,000	4,657,100
TOTAL CHARGES FOR SERVICES	4,299,200	3,962,924	3,661,000	4,273,000	4,657,100
LICENSES, PERMITS, FEES					
703-000-35017 Engineering Fees	20,580	125,826	25,000	25,000	25,000
MISCELLANEOUS					
703-000-37001 Interest	4,322	27,449	7,000	20,000	15,000
703-000-37004 Miscellaneous - General	1,000	14,978	-	17,900	-
703-000-37006 Sale of Surplus Property	-	-	-	200	-
TOTAL MISCELLANEOUS	5,322	42,427	7,000	38,100	15,000
FUND BALANCE AVAILABLE					
703-000-39001 Fund Balance Available	6,458	480,094	728,492	553,085	841,885
TOTAL RESOURCES	4,331,560	4,611,271	4,421,492	4,889,185	5,538,985
<u>EXPENSES</u>					
PERSONNEL SERVICES					
Dept 733 - Eng Personnel Services	560,847	705,952	590,300	562,200	707,700
Dept 734 - Ops Personnel Services	2,317,530	2,287,751	2,641,300	2,645,000	2,822,500
Dept 739 - Fac Personnel Services	408,394	461,940	286,100	183,500	129,800
TOTAL PERSONNEL SERVICES	3,286,771	3,455,643	3,517,700	3,390,700	3,660,000
MATERIALS & SERVICES					
Dept 733 - Eng Materials & Services	55,637	71,227	108,500	94,100	109,000
Dept 734 - Ops Materials & Services	382,592	388,008	452,000	411,000	462,000
Dept 739 - Fac Materials & Services	91,774	93,696	181,000	151,500	184,500
TOTAL MATERIALS & SERVICES	530,003	552,931	741,500	656,600	755,500
CAPITAL OUTLAY					
Dept 739 - Fac Capital Outlay	34,694	49,612	140,000	-	140,000
CONTINGENCY					
703-000-58001 Contingency	-	-	22,292	-	983,485
ENDING FUND BALANCE	480,092	553,085	-	841,885	-
TOTAL EXPENSES	4,331,560	4,611,271	4,421,492	4,889,185	5,538,985

PW OPERATIONS FUND
BY DEPARTMENT

PW OPERATIONS FUND	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Adopted	EST YE	Proposed
<u>ENGINEERING</u>					
PERSONNEL SERVICES					
703-733-50001 Regular Wages	346,157	475,139	334,500	345,000	417,100
703-733-51005 CIS Insurance	62,071	77,115	110,000	70,000	113,100
703-733-51006 VEBA	6,238	19,534	6,600	6,600	8,200
703-733-51007 Retirement	111,712	104,178	106,000	110,000	132,000
703-733-51008 Taxes	27,641	29,804	28,500	27,000	36,300
703-733-51015 Other Benefits	7,028	182	4,700	3,000	400
703-733-51017 Fitness Reimbursement				600	600
TOTAL PERSONNEL SERVICES	560,847	705,952	590,300	562,200	707,700
MATERIALS & SERVICES					
703-733-52001 Operating Supplies	7,983	8,235	10,000	10,000	10,000
703-733-52002 Personnel Uniforms Equipment		479	-	700	1,500
703-733-52006 Computer Maintenance	88	364	5,000	5,000	5,000
703-733-52010 Telephone	2,466	2,434	3,500	2,400	2,500
703-733-52018 Professional Development	5,648	6,000	10,000	10,000	12,000
703-733-52019 Professional Services	27,972	40,284	40,000	40,000	45,000
703-733-52022 Fuel	299	-	3,000	1,000	2,000
703-733-52028 Projects & Programs	3,704	4,474	5,000	5,000	5,000
703-733-52097 Enterprise Fleet	5,911	7,614	12,000	10,000	11,000
703-733-52100 PW Administration	1,566	1,343	20,000	10,000	15,000
TOTAL MATERIALS & SERVICES	55,637	71,227	108,500	94,100	109,000
TOTAL EXPENSES	616,484	777,179	698,800	656,300	816,700
<u>PW OPERATIONS</u>					
PERSONNEL SERVICES					
703-734-50001 Regular Wages	1,251,981	1,190,255	1,505,000	1,500,000	1,560,000
703-734-50004 Overtime	2,055	6,525	10,000	20,000	25,000
703-734-51005 CIS Insurance	364,364	476,403	450,500	432,000	552,500
703-734-51006 VEBA	22,530	33,727	49,300	88,000	30,000
703-734-51007 Retirement	341,286	459,130	488,000	485,000	511,000
703-734-51008 Taxes	332,264	108,360	128,500	117,000	134,000
703-734-51015 Other Benefits	3,050	13,318	10,000	2,000	9,000
703-734-51015 Fitness Reimbursement	-	33	-	1,000	1,000
TOTAL PERSONNEL SERVICES	2,317,530	2,287,751	2,641,300	2,645,000	2,822,500
MATERIALS & SERVICES					
703-734-52001 Operating Supplies	24,469	29,853	35,000	30,000	40,000
703-734-52002 Personnel Uniforms Equipment	5,720	3,364	3,000	5,000	5,000
703-734-52003 Utilities	11,726	12,821	14,000	13,000	14,000
703-734-52010 Telephone	12,289	11,808	14,000	13,000	15,000
703-734-52016 Insurance - General	218,956	244,115	250,000	240,000	250,000
703-734-52018 Professional Development	7,906	8,377	13,000	9,000	15,000
703-734-52019 Professional Services	30,032	17,136	25,000	24,000	25,000
703-734-52022 Fuel/Oil	41,515	34,855	70,000	50,000	70,000
703-734-52023 Facility Maintenance	16,406	14,783	10,000	9,000	10,000
703-734-52027 IT Fund Charges	1,331	-	-	-	-
703-734-52028 Projects & Programs	2,829	-	5,000	5,000	5,000
703-734-52097 Enterprise Fleet	9,413	10,896	13,000	13,000	13,000
TOTAL MATERIALS & SERVICES	382,592	388,008	452,000	411,000	462,000
TOTAL EXPENSES	2,700,122	2,675,759	3,093,300	3,056,000	3,284,500

PW OPERATIONS FUND
BY DEPARTMENT

PW OPERATIONS FUND	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Adopted	EST YE	Proposed
<u>FACILITY MAINTENANCE</u>					
<u>PERSONNEL SERVICES</u>					
703-739-50001 Regular Wages	256,354	258,165	153,000	110,000	62,000
703-739-50004 Overtime	-	2,865	3,100	-	-
703-739-51005 CIS Insurance	44,015	80,935	57,000	25,000	41,000
703-739-51006 VEBA	4,891	6,929	3,000	2,400	1,300
703-739-51007 Retirement	82,481	90,088	53,500	37,000	20,000
703-739-51008 Taxes	20,381	22,851	14,000	9,000	5,200
703-739-51015 Other Benefits	272	107	2,500	100	300
TOTAL PERSONNEL SERVICES	408,394	461,940	286,100	183,500	129,800
<u>MATERIALS & SERVICES</u>					
703-739-52001 Operating Supplies	4,412	2,908	10,000	6,500	10,000
703-739-52002 Personnel Uniforms Equipment	890	245	3,000	-	500
703-739-52010 Telephone	-	-	3,000	1,000	1,000
703-739-52018 Professional Development	1,955	1,656	5,000	5,000	5,000
703-739-52019 Professional Services	1,009	15,888	25,000	20,000	25,000
703-739-52022 Fuel	-	999	10,000	1,000	3,000
703-739-52023 Facility Maintenance	3,646	3,975	15,000	12,000	15,000
703-739-52099 Equipment Operations	62,896	49,163	100,000	90,000	100,000
703-739-52120 Facility Maintenance Other City Facilities	16,966	18,862	10,000	16,000	25,000
TOTAL MATERIALS & SERVICES	91,774	93,696	181,000	151,500	184,500
<u>CAPITAL OUTLAY</u>					
703-739-53701 Equipment purchases	34,694	49,612	140,000	-	140,000
TOTAL EXPENSES	534,862	605,248	607,100	335,000	454,300



EQUIPMENT FUND

EQUIPMENT FUND	2023-24	2024-25	2025-26	2025-26	2026-27
	Actual	Actual	Adopted	EST YE	Proposed
<u>RESOURCES</u>					
CHARGES FOR SERVICES					
701-000-34019 Equipment Fund Charges	-	-	200,000	200,000	200,000
701-000-37001 Interest	-	-	-	3,000	2,000
TOTAL CHARGES FOR SERVICES	-	-	200,000	203,000	202,000
MISCELLANEOUS					
701-000-37004 Miscellaneous - General	-	-	-	-	-
FUND BALANCE AVAILABLE					
701-000-39001 Fund Balance Available	-	-	-	-	203,000
TOTAL RESOURCES	-	-	200,000	203,000	405,000
<u>EXPENSES</u>					
CAPITAL OUTLAY					
701-000-53001 Capital Outlay	-	-	-	-	-
CONTINGENCY					
701-000-58001 Contingency	-	-	200,000	-	405,000
ENDING FUND BALANCE	-	-	-	203,000	-
TOTAL EXPENSES	-	-	200,000	203,000	405,000



DISCONTINUED FUND/PROGRAM

This fund is no longer in use and is included for historical purposes only.

Technology Fund

This Fund was set up to take in charges from each department for their portion of the IT infrastructure of the City as well as pay for ongoing replacement schedules and IT staffing that is shared amongst the entire City. In fiscal year 2023, the Fund was discontinued, and, in its place, an individual division was created for IT within the General Fund budget.

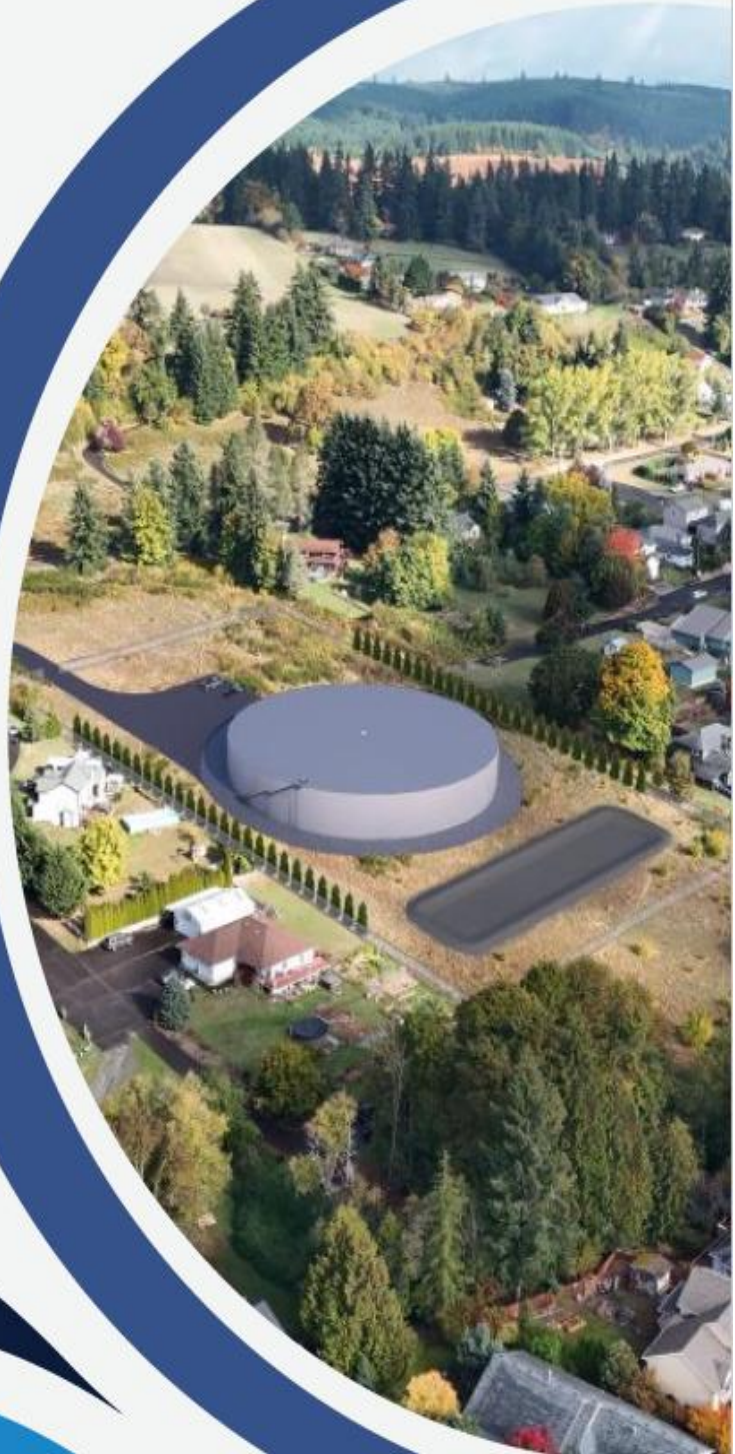
TECHNOLOGY FUND		2023-24	2024-25	2025-26	2026-27
		Actual	Actual	Adopted	Proposed
<u>RESOURCES</u>					
Grants					
702-000-33005	Grants	-	-	-	-
CHARGES FOR SERVICES					
702-000-34021	IT Fund Charges	-	-	-	-
MISCELLANEOUS					
702-000-37004	Miscellaneous	-	-	-	-
FUND BALANCE AVAILABLE					
702-000-39001	Fund Balance Available	2,195	-	-	-
TOTAL RESOURCES		2,195	-	-	-
<u>EXPENSES</u>					
TRANSFER					
702-000-54001	Transfer	2,195	-	-	-
ENDING FUND BALANCE					
TOTAL EXPENSES		2,195	-	-	-



Capital Improvement Projects

FISCAL YEAR 2026/27

www.sthelensoregon.gov



CAPITAL IMPROVEMENT PROGRAM

Introduction

A Capital Improvement Plan (CIP) is a multi-year planning instrument used to identify needs and financing sources for public infrastructure maintenance and improvements. The City of St. Helens provides necessary and desired public services to the community, and the purpose of the CIP is to facilitate the orderly planning of maintaining, preserving, and protecting the infrastructure system that is utilized for those public services.

The City of St. Helens Capital Improvement Plan (CIP) serves as a guide for the expenditure of funds to maintain, acquire, or construct these necessary improvements over the next five-year period. This plan provides the public, residents, and stakeholders with transparent information on how the City plans to address the timing and financing of significant capital needs over the next five fiscal years.

The CIP offers a comprehensive outlook of citywide needs by:

- Maximizing the uses of revenue to reduce burden of the taxpayers
- Encouraging efficient government by interdepartmental coordination
- Maintaining a fiscally sound and consistent financial program
- Guiding anticipated growth and development needs
- Enhancing opportunities for federal or state grant awards

Capital Improvement Project Identification and Planning Process

The CIP plays a significant role in the implementation of the City's comprehensive plan by providing the link between planning and budgeting for capital projects. The CIP process precedes the budget process and is used to develop the capital project portion of the annual budget. The CIP is designed to balance the need for public facilities as expressed by population projections with the fiscal capability of the City to meet those needs. The CIP serves as the planning guide for the construction of public facilities in the City, and the CIP process provides a framework for careful development of reliable capital expenditure and revenue estimates.

Utilizing the St. Helens Public [Infrastructure Master Plans](#), adopted November 2021 and May 2022, and the [Strategic Work Plan](#), the capital improvement projects are identified based on needs. Priorities are then established, and funding sources are identified by secured or potential funding sources. Additional resources used in the development of the CIP include professional studies of facilities, including transportation, water, sewer, and drainage needs.

The CIP neither authorizes projects nor appropriates funds; this decision is made by the City Council on each project. Initiating or making changes to a CIP project are presented to Council once funding sources are available and then the project is approved for design and/or construction.

The process of identifying and choosing projects as well as making changes to existing projects is done annually through an extensive evaluation by City staff. During this process, staff identifies potential projects, evaluates their feasibility and impact, and prioritizes projects based on urgency and community needs. After each project requirement is reviewed, the CIP document is updated and presented to the Council for consideration, modification, and adoption during the annual budget process.

Capital expenditures are expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.

Capital Improvement Projects-Impact On Operations

Capital improvement projects can have a significant impact on daily operations—both now and in the years to come. In the short term, these projects may often stretch limited resources. However, while the initial impact can be challenging, the long-term benefits of these improvements are often well worth the effort. Upgraded infrastructure can reduce costly emergency repairs, improve service efficiency, and lower operational costs through energy-saving technologies and more reliable systems. Over time, these investments can stimulate economic growth by attracting new residents and businesses, ultimately expanding the City’s tax base and easing financial constraints. New infrastructure can bring its own set of operational needs, such as increased maintenance or staffing requirements. For the City of St. Helens, the key lies in careful planning—prioritizing projects that offer the greatest return, phasing work to manage strain, and seeking external funding whenever possible. By doing so, the City can improve its infrastructure today while laying a stronger, more sustainable foundation for the future.

Capital Improvement Policy

The Capital Improvement Plan policy is included in the City of St. Helens Financial Policies, under section 3.1: “Annually, the City shall adopt a 5-year Capital Improvement Plan (CIP). Prior to adopting a Capital Improvement Plan, the City shall hold public meetings and a public hearing on the contents of the CIP document. The document shall provide details on each capital project plan: its estimated costs, sources of financing and a description.”

Fiscal Overview & Financial Plan

The capital budget makes up about 28% of the total budget for Fiscal Year 2026 at a total of \$25,340,000. Funding for these projects comes from fund reserves, grants, bond proceeds, and loans. Grants received for projects include: OPRD grant, CDBG grants, and other state grants. A summary of revenue sources is included in the proceeding pages titled Capital Improvement Projects by Fund.

The largest project for this fiscal year is the Sewer Capacity Projects, making up 49% of the CIP budget and funded by DEQ loans and fund reserves. The second and third largest projects are the Public Safety Facility, funded by bond proceeds and Water Fund projects, provided by fund reserves. These projects combined make up just about 93% of the CIP budget for Fiscal Year 2026.

Goals

The City Council’s goals provide policy guidance for the evaluation of capital improvement projects. The goals include:

- Effective and Efficient Organization.
- Community and Civic Engagement.
- Livable and Safe Community.
- Economic Development.
- Long Term Planning.

Program Overview

The 2026-2027 budget for Capital Improvement Plans is \$26,148,000. This total is broken down as follows: 38% for the public safety facility, 3% for SDC Funds, 3% for water fund, 54% for the sewer fund, 2% for the storm fund, 0.2% for the street fund, and 1% for the public works operations funds.

Conclusion The following pages provide a more detailed review of each project for the upcoming fiscal year in 2026. The list of current and future projects is reviewed yearly with City staff and the City Council to determine the priority level of each one. Projects can change throughout the year depending on funding resources and development throughout the city. Projects listed below are identified through City Council-approved Master Plans.

CAPITAL IMPROVEMENT PROJECTS

**Fiscal Year 26-27 Budget
Capital Improvement Program**

Fund	Dept.	Acct	Project Name	Proposed Budget	Funding Source
Community Development Fund					
202	722	52023	Sand Island Tree Planting Mitigation	50,000	Fund Reserves
202	723	53103	Columbia View Park Stage	1,000,000	Fund Reserves
Streets Fund					
205	000	53001	Annual Street Maintenance	70,000	STBG Funds
SDC Funds					
Water SDC					
302	000	53311	Reservoir Project	300,000	Fund Reserves
				<u>300,000</u>	
Sewer SDC					
303	000	53406	Basin 6 Pipeline Upsize	400,000	Fund Reserves
				<u>400,000</u>	
Storm SDC					
304	000	53001	Capital Outlay - Storm Drain	50,000	Fund Reserves
Water Fund					
601	731	53302	Annual Water Maintenance - PW OPS	100,000	Fund Reserves
601	731	53314	Annual Water Meters Replacement	50,000	Fund Reserves
601	732	53302	Annual Water Maintenance - PW WQ	100,000	Fund Reserves
601	731	53315	Capital Outlay - Watermain Replacement	200,000	Fund Reserves
601	732	53306	WFF Rack Replacement	300,000	Fund Reserves
601	000	53310	Reservoir Project	1,500,000	Fund Reserves
				<u>2,250,000</u>	
Sewer Fund					
603	000	53302	Capital Outlay - Sewer Replacement	300,000	Fund Reserves
603	735	53302	Annual Sewer Maintenance - PW OPS	50,000	Fund Reserves
603	738	53302	Annual Maintenance	100,000	Fund Reserves
603	737	53302	Annual Maintenance	100,000	
603	737	53303	PH Control DEQ Required	200,000	
603	000	53033	Sewer Capacity - Design	-	CDBG Grant
603	000	53039	WWTP Aerator Replacement	125,000	Fund Reserves
603	000	53034	Sewer Capacity - Construction	12,500,000	Loan Proceeds
				<u>13,375,000</u>	
Storm Fund					
605	000	53302	Annual Storm Maintenance - PW OPS	100,000	Fund Reserves
605	000	53504	Capital Outlay - Industrial Business Park Storm Culvert Repair	300,000	Fund Reserves
605	000	53505	TMDL Program	50,000	Fund Reserves
				<u>450,000</u>	
Public Works Operations Fund					
703	739	53701	Equipment purchases	140,000	Fund Reserves
Public Safety Fund					
706	000	53001	Public Safety Facilities	10,000,000	Bond Proceeds
Total Capital Improvements by Fund				<u>28,085,000</u>	

CAPITAL IMPROVEMENT PROJECTS

BY FUND

Fund	Dpt	Acct	Project Name	Adopted Budget 25-26	Projected 6/30/2026	FY 25-26 Carry Forward	FY 26-27 Proposed
202	722	52023	Sand Island Tree Planting Mitigation				50,000
202	723	53103	Columbia View Park Improvements	-	-	-	1,000,000
				-	-	-	1,050,000
205	000	53001	Annual Street Maintenance (STBG)	150,000	125,305	24,695	70,000
				150,000	125,305	24,695	70,000
302	000	53310	Reservoir Siting Study	150,000	173,815	(23,815)	-
302	000	53311	Reservoir Project	300,000	40,000	260,000	300,000
				450,000	213,815	236,185	300,000
303	000	53033	Sewer Capacity Design	140,000	140,000	-	-
303	000	53406	Basin 6 Pipeline Upsize	500,000	-	400,000	400,000
				640,000	140,000	400,000	400,000
304	000	53001	Capital Outlay - Storm Drain	50,000	-	50,000	50,000
				50,000	-	50,000	50,000
601	731	53315	Capital Outlay - Watermain Replacement	450,000	300,000	150,000	200,000
601	731	53314	Annual Water Meters Replacement	70,000	24,000	46,000	50,000
601	732	53302	Annual Water Maintenance - PW WQ	100,000	2,750	97,250	100,000
601	732	53306	WFF Rack Replacements	250,000	250,000	-	300,000
601	000	53310	Reservoir Project	50,000	81,852	(31,852)	1,500,000
601	731	53302	Annual Water Maintenance - PW Ops	100,000	12,000	88,000	100,000
				1,020,000	670,602	349,398	2,250,000
603	000	53302	Capital Outlay - Sewer Replacement	50,000	9,465	40,535	300,000
603	735	53302	Annual Sewer Maintenance - PW Ops	50,000	-	50,000	50,000
603	737	53302	Annual Maintenance - WWTP				100,000
603	738	53302	Annual Sewer Maintenance - Pumps	75,000	-	75,000	100,000
603	737	53303	PH Control				200,000
603	000	53033	Sewer Capacity - Design	1,250,000	677,000	-	-
603	000	53406	Basin 6 Pipeline Upsize	3,500,000	-	-	-
603	000	53409	Basin 4 Pipeline Upsize & Reroute	7,250,000	-	-	-
603	000	53038	WWTP SCADA Upgrade	40,000	40,000	-	-
603	000	53039	WWTP Aerator Replacement	125,000	-	125,000	125,000
603	000	53034	Sewer Capacity - Construction	-	-	-	12,500,000
				12,340,000	726,465	290,535	13,375,000
605	000	53302	Annual Storm Maintenance PW Ops	50,000	-		100,000
605	000	53504	Capital Outlay - IBP Storm Culvert Replacement	-	-		300,000
605	000	53505	TMDL Program	-	-		50,000
				50,000	-	-	450,000
703	739	53701	Equipment Purchases	140,000	-	140,000	140,000
							-
706	000	53001	Public Safety Facilities	10,000,000	-	-	10,000,000
			Total CIP	24,840,000	1,876,187	1,490,813	28,085,000

CAPITAL IMPROVEMENT PROJECTS
BY PROJECT

Fund	Dpt	Acct	Project Name	Adopted	Projected	FY 25-26	FY 26-27
				2025-2026	6/30/2026	CF	Proposed
202	722	52023	Sand Island Tree Planting Mitigation	-	-	-	50,000
202	723	53103	Columbia View Park Improvements				1,000,000
				-	-	-	1,050,000
205	000	53001	Annual Street Maintenance (STBG)	150,000	125,305	24,695	70,000
304	000	53001	Capital Outlay- Storm Drain	50,000		50,000	50,000
				200,000	125,305	74,695	120,000
601	732	53302	Annual Water Maintenance - PW WQ	100,000	2,750	97,250	100,000
601	731	53302	Annual Water Maintenance - PW Ops	100,000	12,000	88,000	100,000
601	731	53314	Annual Water Meters Replacement	70,000	24,000	46,000	50,000
601	732	53306	WFF Rack Replacements	250,000	250,000	-	300,000
601	731	53315	Capital Outlay - Watermain Replacement	450,000	300,000	150,000	200,000
				970,000	588,750	381,250	750,000
601	000	53310	Reservoir Project	50,000	81,852	(31,852)	1,500,000
302	000	53310	Reservoir Siting Study	150,000	173,815	(23,815)	-
302	000	53311	Reservoir Project	300,000	40,000	260,000	300,000
				500,000	295,667	204,333	1,800,000
603	735	53302	Annual Sewer Maintenance - PW Ops	50,000	-	50,000	50,000
603	737	53302	Annual Maintenance - Secondary	-	-	-	100,000
603	737	53303	PH Control	-	-	-	200,000
603	000	53302	Capital Outlay - Sewer Replacement	50,000	9,465	40,535	300,000
603	738	53302	Annual Sewer Maintenance - Pumps	75,000	-	75,000	100,000
				175,000	9,465	165,535	750,000
603	000	53033	Sewer Capacity Design	1,250,000	677,000	-	-
303	000	53033	Sewer Capacity Design	140,000	140,000	-	-
				1,390,000	817,000	-	-
303	000	53406	Basin 6 Pipeline Upsize	500,000	-	400,000	400,000
603	000	53406	Basin 6 Pipeline Upsize	3,500,000	-	-	-
				4,000,000	-	400,000	400,000
603	000	53409	Basin 4 Pipeline Upsize & Reroute	7,250,000	-	-	-
				7,250,000	-	-	-
603	000	53034	Sewer Capacity - Construction	-	-	-	12,500,000
				-	-	-	12,500,000
603	000	53038	WWTP SCADA Upgrade	40,000	40,000	-	-
				40,000	40,000	-	-
603	000	53039	WWTP Aerator Replacement	125,000	-	125,000	125,000
				125,000	-	125,000	125,000
605	000	53302	Annual Storm Maintenance PW Ops	50,000	-		100,000
605	000	53504	Capital Outlay - IBP Storm Culvert Replacement	-	-		300,000
605	000	53505	TMDL Program	-	-		50,000
				50,000	-	-	450,000
703	739	53701	Equipment Purchases	140,000	-	140,000	140,000
				140,000	-	140,000	140,000
706	000	53001	Public Safety Facility	10,000,000	-		10,000,000
				10,000,000	-	-	10,000,000
Total CIP				24,840,000	1,876,187	1,490,813	28,085,000

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Annual Street Maintenance

Department Public Works - Engineering
Type Capital Improvement
Useful Life 1 -3 Years
Category Streets

Council Goal Goal Area 3 - Livable and Safe Community



Description The Annual Street Maintenance Program is a recurring Capital Improvement Program (CIP) effort focused on preserving the City’s transportation system. Due to limited funding, this year’s program will prioritize pavement striping and markings to maintain roadway safety and visibility.

Justification Street maintenance is a cost-effective measure to maintain roadway safety and functionality. Maintaining visible pavement striping and markings is essential for traffic control, regulatory compliance, and reducing the risk of accidents, while helping preserve the usability of existing roadway infrastructure until more extensive maintenance can be funded.

Expenditures	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Pavement Striping	\$ 53,736	\$ 50,751	\$ 64,704	\$ 70,000		\$ 239,191
AC Patching & Paving	\$ 72,999	\$ 71,467				\$ 144,466
TOTAL	\$ 126,735	\$ 122,218	\$ 64,704	\$ 70,000	\$ -	\$ 383,657

Funding Sources	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
STBG Grant	\$ 126,736	\$ 150,000	\$ 177,782	\$ 180,306		\$ 634,824

Budget Impact Regular street maintenance reduces the need for costly large-scale repairs while promoting a safer, more efficient transportation system and supporting overall

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Transportation System Master Plan Update

Department Public Works - Engineering
Type Capital Improvement
Useful Life 20 Years
Category Streets



Council Goal Goal Area 3 - Livable and Safe Community

Description The Transportation System Master Plan Update is a long-range planning effort that will evaluate St. Helens current transportation conditions and identify future needs, policies, and projects to guide safe, efficient, and multimodal travel over the next 20 years. It aligns transportation investments with community growth, regulatory requirements, and funding priorities while serving as the City’s roadmap for infrastructure improvements and implementation.

Justification The City’s Transportation System Plan was last updated in 2011 and no longer reflects current conditions, growth patterns, or community priorities. Since that time, significant changes in population, development, travel behavior, and transportation technology have occurred, along with evolving state and regional requirements. Updating the TSP ensures the City remains compliant with applicable regulations, accurately identifies current and future transportation needs, and positions the City to compete for state and federal funding.

Expenditures	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Engineering/Planning			\$ 78,000	\$ 222,000		\$ 300,000

Funding Sources	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
TGM Grant			\$ 78,000	\$ 222,000		\$ 300,000

Budget Impact The Transportation System Plan Update is funded through a \$300,000 Transportation and Growth Management (TGM) grant from the Oregon Department of Transportation. Any required local match and minor administrative costs will be accommodated within existing departmental budgets. Overall, the project minimizes impact to the City’s general fund while leveraging state resources to complete a critical long-range planning effort.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Annual Watermain Replacement

Department Public Works - Engineering
Type Capital Improvement
Useful Life 100 years
Category Water



Council Goal Goal Area 3 - Livable and Safe Community

Description The City’s Annual Watermain Replacement Program is a proactive infrastructure initiative designed to maintain, upgrade, and modernize the municipal water distribution system. The program focuses on replacing aging or failing water mains, improving system reliability, reducing water loss from leaks, and ensuring safe, high-quality water delivery to residents and businesses. Each year, water mains are prioritized for replacement based on age, material, condition assessments, and criticality to the overall system.

Justification The Annual Watermain Replacement Program is essential to maintain the safety, reliability, and efficiency of the City’s water distribution system. Proactively replacing aging or deteriorating mains prevents costly emergency repairs, reduces water loss, and ensures continuous service for residents, businesses, and fire protection needs. An added benefit is that projects are typically designed in-house, allowing the City to efficiently manage engineering resources, maintain quality control, and optimize project delivery while minimizing costs.

Expenditures	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Engineering			\$ -			\$ -
Construction			\$ 450,000	\$ 200,000		\$ 650,000
TOTAL	\$ -	\$ -	\$ 450,000	\$ 200,000	\$ -	\$ 650,000

Funding Sources	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Water Fund			\$ 450,000	\$ 200,000		\$ 650,000
Water SDC Fund						\$ -
TOTAL	\$ -	\$ -	\$ 450,000	\$ 200,000	\$ -	\$ 650,000

Budget Impact The Annual Watermain Replacement Program is primarily funded through the City’s Water Fund and represents a planned, proactive investment in system infrastructure. By systematically replacing aging and failure-prone water mains, the program reduces the frequency of emergency repairs and associated costs. This results in measurable savings by limiting repeated callouts and overtime for Public Works Operations and Water Quality (PWQ) crews. Overall, the program stabilizes long-term maintenance expenses and improves budget predictability while extending the lifespan of the water system.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

St. Helens Reservoir Project

Department Public Works - Engineering
Type Capital Improvement
Useful Life 100 years
Category Water



Council Goal Goal Area 3 - Livable and Safe Community

Description The St. Helens Reservoir Project is a City-led initiative to construct a new 5.0-million-gallon water storage reservoir that will modernize and expand the City’s water system capacity, replace aging infrastructure, and ensure reliable safe water supply, fire protection, and emergency operational flexibility for current and future growth. The existing storage deficit — created by the loss of a 2.0 MG reservoir and increasing system demand — is projected to grow without a new facility. A larger reservoir will help meet these community needs and support long-term resilience and growth.

Justification The St. Helens Reservoir Project is necessary to address the City’s growing water storage needs and aging infrastructure. The existing system cannot fully meet current demand, provide adequate fire protection, or accommodate future growth. Constructing a new, larger reservoir will ensure a reliable, safe water supply, enhance system resiliency, and support the community’s long-term development goals. This project also positions the City to comply with state water system standards and prepare for emergency and peak demand conditions.

Expenditures	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Reservoir Siting Study			\$ 200,000			\$ 200,000
Reservoir Land Acquisition			\$ 300,000	\$ 1,500,000	\$ -	\$ 1,800,000
Engineering					\$ 1,500,000	\$ 1,500,000
TOTAL	\$ -	\$ -	\$ 500,000	\$ 1,500,000	\$ 1,500,000	\$ 3,500,000

Funding Sources	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Water Fund			\$ 50,000			\$ 50,000
Water SDC Fund			\$ 450,000			\$ 450,000
Revenue Bonds				\$ 1,500,000	\$ -	\$ 1,500,000
Grants					\$ 1,500,000	\$ 1,500,000
TOTAL	\$ -	\$ -	\$ 500,000	\$ 1,500,000	\$ 1,500,000	\$ 3,500,000

Budget Impact The St. Helens Reservoir Project is a major infrastructure investment with an estimated total cost of \$25 million. Funding to date includes approximately \$1 million, with the following planned sources: the siting study and land appraisal were funded through Water Fund revenues and Water System Development Charges (SDCs); land acquisition is expected to be financed through revenue bonds; design is anticipated to be supported by a Community Development Block Grant (CDBG); and construction will be funded through a combination of grants, loans, and revenue bonds. The project actively leverages multiple funding sources to minimize direct impact on the City’s general fund while addressing critical water system needs.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Water Filtration Rack Replacement

Department Public Works - Engineering
Type Capital Improvement
Useful Life 10 - 12 years
Category Water

Council Goal Goal Area 3 - Livable and Safe Community



Description The project will replace all filter modules at the Water Filtration Facility through a phased approach, with one rack replaced at a time over the next four years. This sequencing allows the facility to remain fully operational during construction while minimizing impacts to water treatment capacity and service reliability. The two racks have been successfully replaced. Upon completion, the project will improve treatment efficiency, enhance system reliability, and extend the operational lifespan of the facility’s critical infrastructure.

Justification The Water Filtration Facility is approximately 18 years old. Individual filter modules have an expected useful life of 8–10 years, meaning the existing equipment has significantly exceeded its intended service life. As a result, replacement is necessary to maintain treatment performance, ensure regulatory compliance, and continue delivering high-quality drinking water to customers. infrastructure.

Expenditures	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Rack Replacement	\$ 250,000	\$ 265,000	\$ 250,000	\$ 300,000		\$1,065,000
TOTAL	\$ 250,000	\$ 265,000	\$ 250,000	\$ 300,000	\$ -	\$ 1,065,000

Funding Sources	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Water Fund	\$ 250,000	\$ 265,000	\$ 250,000	\$ 300,000		\$1,065,000
Water SDC Fund						\$ -
TOTAL	\$ 250,000	\$ 265,000	\$ 250,000	\$ 300,000	\$ -	\$ 1,065,000

Budget Impact The filter module replacement project is funded through the City’s Water Fund and represents a planned investment in maintaining critical treatment infrastructure. Implementing a phased replacement approach—one rack per year—allows the City to systematically improve water quality and system reliability while balancing financial constraints. This will be an expensive project overall, but by spreading out the replacement schedule, it will make it easier to plan. If a rack were to fail, the cost would increase substantially due to the rush to get it back online. By planning ahead, we can utilize new technology to keep clean water flowing to the citizens. A five percent annual increase has been added to try to keep up with increased costs. Year five will replace the last rack which has fewer modules.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Annual Water Maintenance

Department Public Works - Engineering
Type Capital Improvement
Useful Life 20 - 50 Years
Category Water



Council Goal Goal Area 3 - Livable and Safe Community

Description The City’s Annual Water Maintenance Program is a comprehensive effort to maintain and enhance the reliability, safety, and efficiency of its water system and related infrastructure. The Operations Division performs routine and preventative maintenance on the water distribution system, and will specifically replace the existing valve and flow meter at Ranney Well No. 2. Water Quality Division maintains and services the Water Filtration Facility, and the Water Meter Replacement Program replaces meters with AMR (Automated Meter Reading) systems to automate data collection and transmission to a central database making it a more efficient system for the City.

Justification The Annual Public Works Maintenance Program is essential for ensuring the reliability, safety, and efficiency of the City’s water system. Regular maintenance prevents equipment failures, reduces emergency repair costs, and extends the life of critical infrastructure. By proactively maintaining waterlines, valves, hydrants, well pumps, treatment facilities, and meters, the City ensures consistent, high-quality service for residents and businesses while supporting long-term system sustainability.

Expenditures	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Public Works Operations			\$ 100,000	\$ 100,000		\$ 200,000
Water Quality Division			\$ 100,000	\$ 100,000		\$ 200,000
Water Meter Replacement		\$ 70,000	\$ 70,000	\$ 50,000		\$ 190,000
TOTAL	\$ -	\$ 70,000	\$ 270,000	\$ 250,000	\$ -	\$ 590,000

Funding Sources	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Water Fund		\$ 70,000	\$ 270,000	\$ 250,000		\$ 590,000
Water SDC Fund						\$ -
TOTAL	\$ -	\$ 70,000	\$ 270,000	\$ 250,000	\$ -	\$ 590,000

Budget Impact The program is primarily funded through the City’s Water Fund and represents a planned investment in maintaining essential infrastructure. Routine maintenance reduces costly emergency repairs and service interruptions, limiting the need for overtime or repeated callouts by Public Works Operations and Water Quality crews. By proactively addressing system needs, the program stabilizes long-term maintenance expenses, maximizes the lifespan of infrastructure, and ensures reliable water service in a cost-effective and fiscally responsible manner.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Wastewater Capacity Improvements

Department Public Works - Engineering
Type Capital Improvement
Useful Life 75 years
Category Sewer



Council Goal Goal Area 3 - Livable and Safe Community

Description The Wastewater Capacity Improvements Project will complete design development, obtain permitting, assist with public outreach, and construct improvements to the City's wastewater collection system. System capacity improvements focus on upsizing sanitary sewer mains in the Middle Trunk (Sewer Basin 4) and the South Trunk (Sewer Basin 6). This work will increase capacity, reduce Sanitary Sewer Overflows (SSOs), create system reliability and resiliency, and foster continued development in the City's urban growth boundary (UGB).

Justification The City identified capacity improvements needed in Basins 4, 5, and 6 in its 2021 Wastewater Master Plan (WWMP). These include upsizing existing sewers and extending new sewers to redirect flows away from constricted areas. This project addresses capacity constraints in the existing sewer network, improves system reliability, and ensures compliance with regulatory requirements.

Expenditures	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Sewer Capacity Design		\$ 1,450,000	\$ 1,390,000			\$ 2,840,000
Sewer Capacity Construction				\$ 12,500,000	\$ 12,500,000	\$ 25,000,000
TOTAL	\$ -	\$ 1,450,000	\$ 1,390,000	\$ 12,500,000	\$ 12,500,000	\$ 27,840,000

Funding Sources	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Sewer Fund (Grant Match)		\$ 200,000	\$ 140,000			\$ 340,000
Sewer SDC Fund				\$ 400,000	\$ 400,000	\$ 800,000
CDBG Grant		\$ 1,250,000	\$ 1,250,000			\$ 2,500,000
DEQ SRF Loan				\$ 12,100,000	\$ 12,100,000	\$ 24,200,000
TOTAL	\$ -	\$ 1,450,000	\$ 1,390,000	\$ 12,500,000	\$ 12,500,000	\$ 27,840,000

Budget Impact Design of the project was mainly funded through a \$2.5 million Community Development Block Grant (CDBG). Construction will be financed using a DEQ Clean Water State Revolving Fund (CWSRF) loan and Sewer System Development Charges (SDCs). Investment in this project is a cost-effective measure to enhance system capacity, reduce long-term maintenance needs, and maintain reliable wastewater service for the community.

CAPITAL IMPROVEMENT PLAN

PROJECT DETAILS

Sewer Main Replacement

Department Public Works - Engineering
Type Capital Improvement
Useful Life 75 years
Category Sewer



Council Goal Goal Area 3 - Livable and Safe Community

Description The City’s Sewer Main Replacement Program is a proactive infrastructure initiative designed to maintain, upgrade, and modernize the sanitary sewer system. The program focuses on replacing aging or failing sewer mains, improving system reliability, reducing inflow and infiltration (I&I). Each year, sewer mains are prioritized for replacement based on age, material, condition assessments, and criticality to the overall system.

Justification The Sewer main Replacement Program is essential to maintain the safety, reliability, and efficiency of the City’s wastewater collection system. Proactively replacing aging or deteriorating sewer mains prevents costly emergency repairs, reduces sewer overflows and I&I, and ensures reliable service for residents and businesses. An added benefit is that projects are typically designed in-house, allowing the City to efficiently manage engineering resources, maintain quality control, and optimize project delivery while minimizing costs.

Expenditures	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Engineering			\$ -			\$ -
Construction		\$ 50,000	\$ 50,000	\$ 300,000		\$ 400,000
TOTAL	\$ -	\$ 50,000	\$ 50,000	\$ 300,000	\$ -	\$ 400,000

Funding Sources	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Sewer Fund		\$ 50,000	\$ 50,000	\$ 300,000		\$ 400,000
Sewer SDC Fund						\$ -
TOTAL	\$ -	\$ 50,000	\$ 50,000	\$ 300,000	\$ -	\$ 400,000

Budget Impact The annual Sewer main Replacement Program is primarily funded through the City’s Sewer Fund and represents a planned, proactive investment in system infrastructure. By systematically replacing aging and failure-prone sewer mains, the program reduces the frequency of emergency repairs and associated costs. This results in measurable savings by limiting repeated callouts and overtime for Public Works Operations crews. Overall, the program stabilizes long-term maintenance expenses and improves budget predictability while extending the lifespan of the sewer system.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Annual Public Works Sewer Maintenance

Department Public Works - Engineering
Type Capital Improvement
Useful Life 20 - 50 years
Category Sewer



Council Goal Goal Area 3 - Livable and Safe Community

Description The City’s Annual Public Works Sewer Maintenance Program is a comprehensive effort to maintain and enhance the reliability, safety, and efficiency of its water system and related infrastructure. The Operations Division performs routine and preventative maintenance on the sewer collection system. Water Quality Division maintains and services the Wastewater Treatment Plant and the sewer pump stations. Collectively, these programs reduce the risk of emergency failures, extend the life of critical infrastructure, and ensure the City can continue providing safe, reliable sewer service to the community.

Justification The Annual Public Works Sewer Maintenance Program is essential for ensuring the reliability, safety, and efficiency of the City’s sanitary sewer system. Regular maintenance prevents equipment failures, reduces emergency repair costs, and extends the life of critical infrastructure. By proactively maintaining sewer mains, manholes, pumps, and treatment facilities the City ensures consistent, high-quality service for residents and businesses while supporting long-term system sustainability.

Expenditures	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Public Works Operations			\$ 50,000	\$ 50,000		\$ 100,000
WWTP Aerator Replacement			\$ 100,000	\$ 125,000		\$ 225,000
PW-WQ pH Control Project				\$ 200,000		\$ 200,000
PW-WQ Pumps		\$ 75,000	\$ 75,000	\$ 75,000		\$ 225,000
PW-WQ WWTP			\$ 100,000	\$ 100,000		\$ 200,000
TOTAL	\$ -	\$ 75,000	\$ 325,000	\$ 550,000	\$ -	\$ 950,000

Funding Sources	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Sewer Fund		\$ 75,000	\$ 325,000	\$ 550,000		\$ 950,000
Sewer SDC Fund						\$ -
TOTAL	\$ -	\$ 75,000	\$ 325,000	\$ 550,000	\$ -	\$ 950,000

Budget Impact The program is primarily funded through the City’s Sewer Fund and represents a planned investment in maintaining essential infrastructure. Routine maintenance reduces costly emergency repairs and service interruptions, limiting the need for overtime or repeated callouts by Public Works Operations and Water Quality crews. By proactively addressing system needs, the program stabilizes long-term maintenance expenses, maximizes the lifespan of infrastructure, and ensures reliable sewer service in a cost-effective and fiscally responsible manner.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Annual Public Works Storm Maintenance

Department Public Works - Engineering
Type Capital Improvement
Useful Life 75 years
Category Storm

Council Goal Goal Area 3 - Livable and Safe Community



Description The City’s Annual Public Works Storm Maintenance Program is a comprehensive effort to maintain and enhance the reliability, safety, and efficiency of the City’s stormwater system and related infrastructure. Public Works performs routine and preventative maintenance on the stormwater collection system, including catch basins, conveyance lines, and drainage facilities. Collectively, these programs reduce the risk of localized flooding, improve water quality, extend the life of critical infrastructure, and ensure the City can continue providing safe and reliable stormwater management for the community.

Justification The Annual Storm Maintenance Program is essential to maintaining the reliability, safety, and efficiency of the City’s stormwater system. Routine and preventative maintenance reduces the risk of system failures, minimizes costly emergency repairs, and extends the service life of critical infrastructure. By proactively maintaining catch basins, conveyance lines, culverts, and drainage facilities, the City reduces the risk of localized flooding, improves water quality, and ensures effective stormwater management while supporting long-term system sustainability and regulatory compliance.

Expenditures	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Public Works Operations		\$ 50,000	\$ 50,000	\$ 50,000		\$ 150,000
IBK Culvert Replacement				\$ 300,000		\$ 300,000
TOTAL	\$ -	\$ 50,000	\$ 50,000	\$ 350,000	\$ -	\$ 450,000

Funding Sources	FY23/24	FY24/25	FY25/26	FY26/27	FY27/28	Total
Storm Fund		\$ 50,000	\$ 50,000	\$ 350,000		\$ 450,000
Storm SDC Fund						\$ -
TOTAL	\$ -	\$ 50,000	\$ 50,000	\$ 350,000	\$ -	\$ 450,000

Budget Impact The program is primarily funded through the City’s Storm Fund and represents a planned investment in maintaining essential infrastructure. Routine maintenance reduces the likelihood of costly emergency repairs, service disruptions, and localized flooding, while limiting the need for overtime or repeated callouts by Public Works crews. By proactively addressing system needs, the program helps stabilize long-term maintenance costs, extend the lifespan of stormwater infrastructure, and ensure effective and reliable drainage in a cost-effective and fiscally responsible manner.

DEBT SUMMARY

Debt Policy

Capital projects financed through the issuance of bonds shall not be financed for a period which exceeds the expected useful life of the project.

The City shall use the most prudent methods of acquiring capital outlay items, including the use of lease purchase agreements.

The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.

LONG-TERM DEBT OBLIGATIONS

Estimated as of June 30, 2026

City of St Helens
Debt Outstanding
FY2027

Existing Debt	Issued		Maturity Date	Balance 7/1/2025	Debt Service FY 26-27				Balance 6/30/2027	Fd #	Fd Name
	Date	Amount			Principal	Interest	Agent Fee	Total			
State Loan R06801	Mar-12	1,100,000	Sep-31	650,000	100,000	-	2,750	102,750	450,000	603 Sewer Street Lights, Veneer 706 Police Station	
2020 FF&C Refinancing	Dec-20	8,775,000	Jun-29	4,190,000	1,050,000	95,100	-	2,120,000	2,120,000		
2021 FF&C Obligation	Sep-21	12,685,000	Aug-51	12,435,000	270,000	481,600	1,600	753,200	11,905,000		
Totals		22,560,000		17,275,000	1,420,000	576,700	4,350	2,975,950	14,475,000		

Future Loans	Proceeds Drawn				
	As of FY2026	FY2027	FY2028	Future Years	Total
DEQ - Sewer Basin Pipeline upsizing	-	7,425,000	7,425,000	10,075,000	24,925,000
Estimated total loan proceeds	-	7,425,000	7,425,000	10,075,000	24,925,000

LEGAL DEBT LIMIT

Under Oregon statutes, (ORS 287A) the City is limited in the amount of principal outstanding for general obligation bonded debt to three percent of real market value of the taxable properties within its boundaries. The statutory limit specifically excludes full faith and credit obligations, and bonds for water, sanitary, and storm sewers.

The following schedule depicts the City’s legal debt capacity and indicates the amount of marginal capacity available:

Real Market Value is comprised of all property within the city. Values are determined by the County Assessor.

**STATUTORY DEBT LIMITATION
ESTIMATED AS OF JUNE 30, 2026**

Statutory Debt Limitation

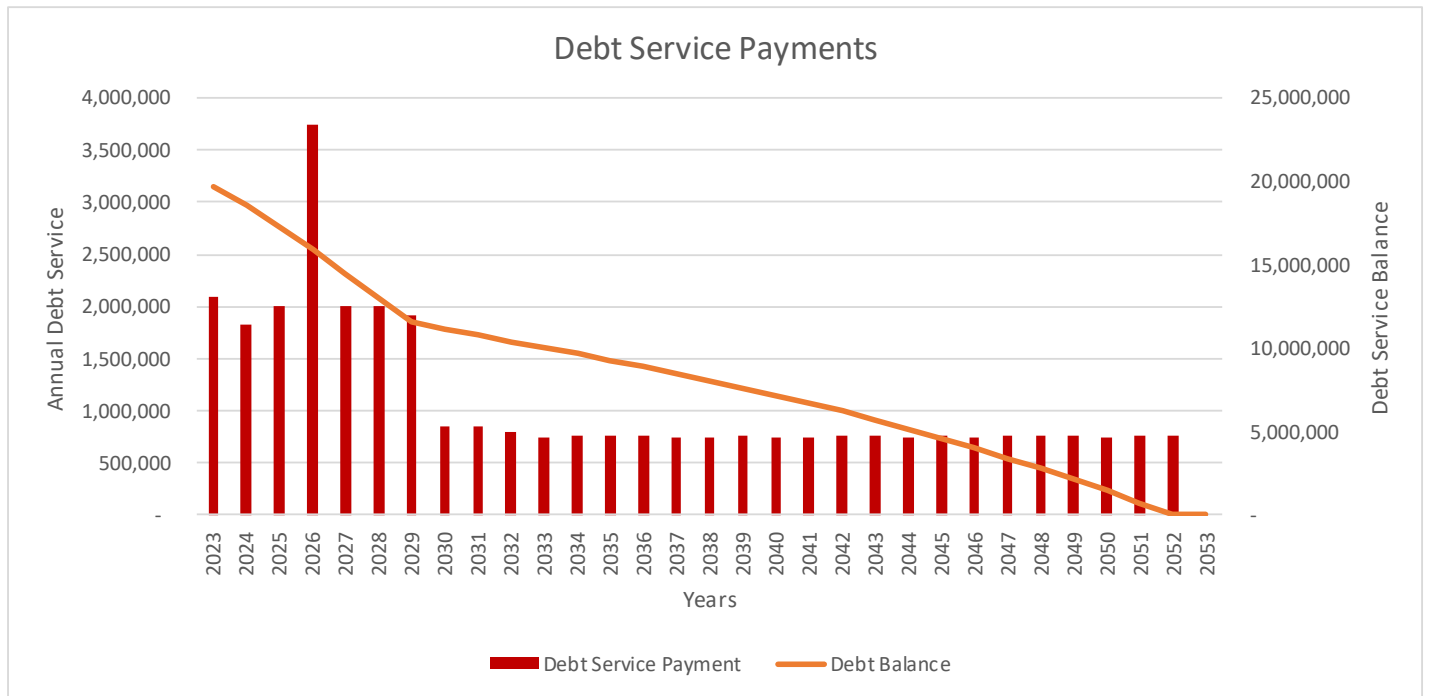
Real Market Value	<u>2,302,220,420</u>
Debt Capacity at 3%	69,066,613
Less outstanding debt	<u>\$ 15,525,000</u>
Net debt subject to 3% limit marginal capacity	<u>\$ 53,541,612.60</u>

BOND RATING

The City of St. Helens has a bond rating of “A-stable” by S & P Global Ratings.

DEBT SERVICE SUMMARY

<u>Service</u>	<u>Fund</u>	<u>Original Amount</u>	<u>Issued Date</u>	<u>Maturity Date</u>	<u>Purpose</u>	<u>Balance 6/30/26</u>	<u>FY 26-27 Debt Service</u>
<u>2020 Bond Refinance</u>		8,775,000	Nov-20	Jun-29		3,170,000	1,145,700
	202 Economic Development				Veneer Property		
	205 Streets				Streets LID		
	601 Water				Water Filtration Plant		
	603 Sewer				I&I Sewer Projects		
<hr/>							
<u>State Loan R06801</u>		2,000,000	Mar-12	Sep-31		450,000	102,750
	603 Sewer	2,000,000			I&I Sewer Projects		
<hr/>							
<u>Boise Note</u>		3,000,000	May-15	Dec-25		-	-
	202 Economic Development				Boise Property		
<hr/>							
<u>Public Safety Facility</u>		12,685,000	Sep-21	Aug-51		11,905,000	751,600
	706 Public Safety Facility						



DEBT SERVICE SCHEDULE

Debt Service Schedule - \$8.8 Million Refinancing Bonds 2020				
Financed Water Filtration Plant, Sewer I&I, LED Street Lights, & Veneer Property				
FY	Annual Debt Service			Principal Outstanding
	Principal	Interest	Total	
24-26	1,020,000	125,700	1,145,700	3,170,000
24-27	1,050,000	95,100	1,145,100	2,120,000
24-28	1,085,000	63,600	1,148,600	1,035,000
24-29	1,035,000	31,050	1,066,050	-
24-30	-	-	-	-

Debt Service Schedule - \$12.9 Million Public Safety Facility				
Financed Public Safety Facility Building				
FY	Annual Debt Service			Principal Outstanding
	Principal	Interest	Total	
25-26	260,000	492,200	752,200	12,175,000
26-27	270,000	481,600	751,600	11,905,000
27-28	285,000	470,500	755,500	11,620,000
28-29	295,000	458,900	753,900	11,325,000
29-30	305,000	446,900	751,900	11,020,000
30-31	320,000	434,400	754,400	10,700,000
31-32	330,000	421,400	751,400	10,370,000
32-33	345,000	407,900	752,900	10,025,000
33-34	360,000	393,800	753,800	9,665,000
34-35	375,000	379,100	754,100	9,290,000
35-36	390,000	363,800	753,800	8,900,000
36-37	405,000	347,900	752,900	8,495,000
37-38	420,000	331,400	751,400	8,075,000
38-39	440,000	314,200	754,200	7,635,000
39-40	455,000	296,300	751,300	7,180,000
40-41	475,000	277,700	752,700	6,705,000
41-42	495,000	258,300	753,300	6,210,000
42-43	515,000	238,100	753,100	5,695,000
43-44	535,000	217,100	752,100	5,160,000
44-45	560,000	195,200	755,200	4,600,000
45-46	580,000	172,400	752,400	4,020,000
46-47	605,000	148,700	753,700	3,415,000
47-48	630,000	124,000	754,000	2,785,000
48-49	655,000	98,300	753,300	2,130,000
49-50	680,000	71,600	751,600	1,450,000
50-51	710,000	43,800	753,800	740,000
51-52	740,000	14,800	754,800	-

DEBT SERVICE SCHEDULE

Debt Service Schedule - \$3 Million Boise White Paper Note Financed Economic Development Purchase of Property (Industrial Business Park)				
FY	Annual Debt Service			Principal Outstanding
	Principal	Interest	Total	
25-26	1,735,000	-	1,735,000	1,735,000
26-27	-	-	-	-
27-28	-	-	-	-
28-29	-	-	-	-
29-30	-	-	-	-
30-31	-	-	-	-
31-32	-	-	-	-
33-34	-	-	-	-
34-35	-	-	-	-
35-36	-	-	-	-

Debt Service Schedule - \$2 Million Clean Water Revolving Loan (R06801) Financed Sewer I&I Projects				
FY	Annual Debt Service			Principal Outstanding
	Principal	Agent Fee	Total	
25-26	100,000	3,250	103,250	550,000
26-27	100,000	2,750	102,750	450,000
27-28	100,000	2,250	102,250	350,000
28-29	100,000	1,750	101,750	250,000
29-30	100,000	1,250	101,250	150,000
30-31	100,000	750	100,750	50,000
31-32	50,000	250	50,250	-

SALARY AND CLASSIFICATION SCHEDULE

AFSCME UNION EMPLOYEES Effective June 21, 2026 0%	MONTHLY SALARY RANGE				
	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Custodian	3686.10	3870.41	4063.93	4267.13	4480.48
Library Technician I	3914.49	4110.22	4315.74	4531.51	4758.09
Library Technician I - Makerspace Specialist	3914.49	4110.22	4315.74	4531.51	4758.09
Recreation Program Specialist	3914.49	4110.22	4315.74	4531.51	4758.09
Parks & Recreation Administrative Assistant	3914.49	4110.22	4315.74	4531.51	4758.09
Library Assistant / Communications Support Special	4050.94	4253.49	4466.17	4689.46	4923.94
Library Technician II	4127.76	4334.15	4550.86	4778.40	5017.32
Parks Utility I	4127.76	4334.15	4550.86	4778.40	5017.32
Utility Worker I	4127.76	4334.15	4550.86	4778.40	5017.32
Administrative Billing Specialist	4211.47	4422.03	4643.14	4875.30	5119.06
Community Development Administrative Assistant	4354.79	4572.53	4801.16	5041.22	5293.27
Building and Administration Secretary	4354.79	4572.53	4801.16	5041.22	5293.27
Municipal Court Clerk	4354.79	4572.53	4801.16	5041.22	5293.27
Public Works Office Assistant	4354.79	4572.53	4801.16	5041.22	5293.27
Engineering Technician I	4354.79	4572.53	4801.16	5041.22	5293.27
WWTP Operator I	4354.79	4572.53	4801.16	5041.22	5293.27
Building Permit Tech	4632.62	4864.25	5107.47	5362.84	5630.98
Utility Worker II	4846.69	5089.02	5343.45	5610.63	5891.16
Engineering Technician II	4846.69	5089.02	5343.45	5610.63	5891.16
Parks Utility II	4846.69	5089.02	5343.45	5610.63	5891.16
Water Quality Operator I	4468.88	4692.32	4926.93	5173.28	5431.95
Water Quality Operator II	5311.48	5577.06	5855.92	6148.71	6456.14
Water Quality Operator III	5519.28	5795.24	6085.00	6389.26	6708.72
Librarian I	5344.25	5611.47	5892.04	6186.64	6495.98
Librarian I Youth & Makerspace	5344.25	5611.47	5892.04	6186.64	6495.98
Parks Specialist	5117.28	5373.13	5641.79	5923.88	6220.09
Collections System Operator	5117.28	5373.13	5641.79	5923.88	6220.09
Mechanic II	5117.28	5373.13	5641.79	5923.88	6220.09
Building Maintenance Utility Worker	5117.28	5373.13	5641.79	5923.88	6220.09
Utility Plumber	5117.28	5373.13	5641.79	5923.88	6220.09
Water Systems Operator	5117.28	5373.13	5641.79	5923.88	6220.09
Water System Filtration Operator	5117.28	5373.13	5641.79	5923.88	6220.09
Water/Wastewater Operator II	5212.45	5473.08	5746.72	6034.07	6335.76
Engineer Tech III	5641.27	5923.34	6219.51	6530.49	6857.01
Pretreatment Coordinator	6085.01	6389.27	6708.72	7044.17	7396.37
PW Construction Inspector	6085.01	6389.27	6708.72	7044.17	7396.37
Building Inspector	6085.01	6389.27	6708.72	7044.17	7396.37
Communications Officer	6085.01	6389.27	6708.72	7044.17	7396.37
Engineer I	6323.51	6639.69	6971.66	7320.24	7686.26
Associate Planner & Comm. Dev. Project Manager	6706.47	7041.79	7393.89	7763.57	8151.75
Engineer II	7712.44	8098.06	8502.96	8928.11	9374.52

SALARY AND CLASSIFICATION SCHEDULE

Grade	UNREPRESENTED EMPLOYEES Effective June 21, 2026 0% COLA	Class	MONTHLY SALARY RANGE								
			STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9
U-1	Accountant I	C	5117.65	5248.51	5383.70	5521.05	5662.73	5808.73	5956.90	6110.47	6266.21
U-2			5248.51	5383.70	5521.05	5662.73	5808.73	5956.90	6110.47	6266.21	6427.35
U-3			5383.70	5521.05	5662.73	5808.73	5956.90	6110.47	6266.21	6427.35	6591.74
U-4	Deputy City Recorder	C	5521.05	5662.73	5808.73	5956.90	6110.47	6266.21	6427.35	6591.74	6761.53
U-5	Accountant II	C	5662.73	5808.73	5956.90	6110.47	6266.21	6427.35	6591.74	6761.53	6934.57
u-5	IT Specialist I	N/A	5662.73	5808.73	5956.90	6110.47	6266.21	6427.35	6591.74	6761.53	6934.57
U-6			5808.73	5956.90	6110.47	6266.21	6427.35	6591.74	6761.53	6934.57	7111.94
U-7			5956.90	6110.47	6266.21	6427.35	6591.74	6761.53	6934.57	7111.94	7294.71
U-8			6110.47	6266.21	6427.35	6591.74	6761.53	6934.57	7111.94	7294.71	7481.81
U-9	Accountant III	C	6266.21	6427.35	6591.74	6761.53	6934.57	7111.94	7294.71	7481.81	7673.24
U-10	Government Affairs Specialist	C	6427.35	6591.74	6761.53	6934.57	7111.94	7294.71	7481.81	7673.24	7870.07
U-11	IT Specialist II	N/A	6591.74	6761.53	6934.57	7111.94	7294.71	7481.81	7673.24	7870.07	8072.31
U-12	Parks Field Supervisor PW Field Sup./ Safety Coordinator	C C	6761.53	6934.57	7111.94	7294.71	7481.81	7673.24	7870.07	8072.31	8278.88
U-13	Public Works Supervisor	B	6934.57	7111.94	7294.71	7481.81	7673.24	7870.07	8072.31	8278.88	8490.85
U-14			7111.94	7294.71	7481.81	7673.24	7870.07	8072.31	8278.88	8490.85	8708.23
U-15	HR Coordinator/City Recorder Facilities Maintenance Supervisor	A B	7294.71	7481.81	7673.24	7870.07	8072.31	8278.88	8490.85	8709.31	8932.10
U-16	IT Specialist III	N/A	7481.81	7673.24	7870.07	8072.31	8278.88	8490.85	8709.31	8932.10	9161.38
U-17	Sergeant	C	7910.08	8112.99	8321.46	8534.40	8752.93	8978.13	9207.79	9444.16	9686.09
U-18	Building Official Water Quality Manager	A B	7870.07	8072.31	8278.88	8490.85	8709.31	8932.10	9161.38	9396.07	9637.24
U-19		B	8072.31	8278.88	8490.85	8709.31	8932.10	9161.38	9396.07	9637.24	9884.91
U-20			8278.88	8490.85	8709.31	8932.10	9161.38	9396.07	9637.24	9884.91	10137.98
U-21	Parks and Recreation Manager PW Operations Manager	B	8490.85	8709.31	8932.10	9161.38	9396.07	9637.24	9884.91	10137.98	10397.54
U-22			8709.31	8932.10	9161.38	9396.07	9637.24	9884.91	10137.98	10397.54	10664.67
U-23	Library Director City Planner	A A	8932.10	9161.38	9396.07	9637.24	9884.91	10137.98	10397.54	10664.67	10938.29
U-24	Lieutenant Engineering Manager	A B	9161.38	9396.07	9637.24	9884.91	10137.98	10397.54	10664.67	10938.29	11218.39
U-25			9396.07	9637.24	9884.91	10137.98	10397.54	10664.67	10938.29	11218.39	11506.07
U-26	Assistant Finance Director	B	9637.24	9884.91	10137.98	10397.54	10664.67	10938.29	11218.39	11506.07	11801.32
U-27			9884.91	10137.98	10397.54	10664.67	10938.29	11218.39	11506.07	11801.32	12103.06
U-28			10137.98	10397.54	10664.67	10938.29	11218.39	11506.07	11801.32	12103.06	12413.45
U-29	Finance Director Public Works Director	A A	10397.54	10664.67	10938.29	11218.39	11506.07	11801.32	12103.06	12413.45	12732.49
U-30	Chief of Police	A	10664.67	10938.29	11218.39	11506.07	11801.32	12103.06	12413.45	12732.49	13059.11
U-31			10938.29	11218.39	11506.07	11801.32	12103.06	12413.45	12732.49	13059.11	13393.29
U-32			11218.39	11506.07	11801.32	12103.06	12413.45	12732.49	13059.11	13393.29	13737.21
U-33			11506.07	11801.32	12103.06	12413.45	12732.49	13059.11	13393.29	13737.21	14088.70
U-34			11801.32	12103.06	12413.45	12732.49	13059.11	13393.29	13737.21	14088.70	14449.92
U-35	City Administrator	A	12103.06	12413.45	12732.49	13059.11	13393.29	13737.21	14088.70	14449.92	14820.87

SALARY AND CLASSIFICATION SCHEDULE

POLICE ASSOCIATION EMPLOYEES											
Effective June 21, 2026											
Grade	0% COLA	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	
PD-1	Records and Evidence Specialist	5,082.00	5,211.71	5,346.09	5,482.81	5,623.03	5,767.93	5,912.96	6,067.08	6,222.50	
PD-3	Code Enforcement Officer	5,420.88	5,559.88	5,702.50	5,848.56	5,998.14	6,152.38	6,310.14	6,471.40	6,637.33	
PD-5	Patrol Officer	6,775.22	6,949.33	7,126.95	7,310.41	7,497.38	7,690.19	7,886.51	8,089.83	8,296.66	
PD-7	Detective	7,114.10	7,296.39	7,483.35	7,676.17	7,872.48	8,074.64	8,281.47	8,494.15	8,711.50	
PD-9	Corporal	7,317.42	7,505.56	7,697.20	7,894.68	8,096.84	8,304.85	8,517.52	8,736.03	8,960.39	

HOURLY EMPLOYEES (UNREPRESENTED)		HOURLY RATE						
Grade	Effective June 21, 2026 0% COLA	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5		
PTU-0	Seasonal Library Intern	15.55						
PTU-1	Seasonal Parks Maintenance Worker	15.91	17.03	18.16				
PTU-2	Recreation Assistant	15.91	17.03					
PTU-3	Recreation Specialist	18.16	19.07	20.02	21.02	22.07		
PTU-4	Library Assistant	18.69	19.69	20.72	21.81	22.95		
PTU-8	Communications Support Specialist	24.63	25.93	27.29	28.74	30.25		

ELECTED OFFICIALS	
Effective April 21, 2026 *10% Reduction	MONTHLY
Mayor	1,361.87
Council President	907.91
Councilor	1,008.79

CITY OF ST. HELENS FINANCIAL POLICES

Revised Feb 19, 2025

Financial Goals

The City of St Helens is accountable to its citizens for the use of public dollars. Municipal resources must be wisely used to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs.

These policies are designed to safeguard the fiscal stability required to achieve the City's goals and objectives which are to:

- Ensure the City is financially able to meet its immediate and long-term service objectives while maintaining the financial integrity of the City
- Maintain accountability in the financial operation of the City
- Improve financial information for decision makers at all levels:
 - Policy makers as they contemplate long-term City decisions
 - Managers as they implement policy on a day-to-day basis

Financial Objectives

To achieve its goals, the City of St. Helens establishes fiscal policies that address the following major areas:

1. **Revenue policy**

Addresses property taxes, user charges, and other sources to adequately fund desired services. Additionally, it outlines the diversification in revenue fees and charges, and use of one-time and unpredictable revenues

2. **Operating budget policy**

Relating to budgeting guidelines.

3. **Capital improvement policy**

Relating to capital improvement planning and implementation.

4. **Accounting policy**

Relating to reporting financial transactions and preparing financial reports.

5. **Debt policy**

Dealing with long-term financing of the City's capital needs and its bond rating, debt capacity, issuance, and management, fund balance reserves, and operating/capital budget versus actual monitoring.

6. **Reserve policy**

For establishing reserves and contingency funding as needed for the various activities of the City.

7. **Audit and financial reporting policy**

To promote organized financial planning, budgeting, and accounting to ensure disclosure of all financial transactions and to facilitate financial management and accountability by departments, divisions, and agencies through financial reporting.

8. **Management of finance policy**

Dealing with approval, recommendation, review, and implementation of policies – including monitoring compliance.

9. **Financial planning policy**

Assesses the long-term financial implications of current and proposed operating and capital budgets, budget policies, and cash management and investment policies

10. Capital assets inventory policy

The Capital Asset Policy is established to record and report monetary amounts associated with fixed asset acquisitions, transfers, and dispositions.

Financial Policies

St. Helens long-term financial policies are as follows:

1. Revenue Policy

- 1.1. System development charges (SDCs) shall be established and revised as appropriate to fund the costs of improvements to service additional increments to growth, such as street, storm, water, sewer, parks, and recreation facilities. SDC's shall be reviewed annually by the engineering and planning departments; recommended adjustments will be made according to master plans and the Capital Improvement Plan.
- 1.2. The City will maximize the use of service users' charges in lieu of ad valorem taxes and subsidies from other City funds, for services that can be identified and where costs are directly related to the level of service provided.
 - 1.2.1 Charges for providing utility services would be sufficient to finance all operating, capital outlay and debt service expenses of the City's enterprise funds, including operating contingency and reserve requirements. Utility rate study shall be conducted every 5 years.
 - 1.2.2 User charges should fund 100% of the direct cost of development review and building activities. User charges include land use, engineering inspection, building permit, and building inspection fees. The Community Development Department, with the assistance of the Finance Department, shall review fees annually.
 - 1.2.3 Other reimbursable work performed by the City (labor, meals, contracted services, equipment, and other indirect expenses) shall be billed at actual or estimated actual cost.
 - 1.2.4 Charges for services shall accurately reflect the actual or estimated cost of providing a specific service. The cost of providing specific services shall be recalculated as provided above, and the fee adjusted accordingly. The City shall maintain a current schedule of fees, showing when the fees were last reviewed and/or recalculated.
- 1.3 The City shall pursue collecting delinquent accounts. When necessary, discontinuing service, small claims court, collection agencies, foreclosure, lien, and other methods of collection, such as imposing penalties, collection, and late charges, may be used.

2. Operating Budget Policy

- 2.1 The City shall prepare, present, adopt, and amend its annual operating budget(s) in accordance with Oregon Budget Law.
 - 2.1.1 The City shall maintain a budget system to monitor expenditures and revenues monthly, with a thorough analysis and adjustment (if required) at least at mid-year and/or year-end.
- 2.2 The City shall not adopt an operating budget that is greater than the amount of resources available to fund it. Current operating resources will be sufficient to support current operating expenditures, reimbursement transfers, reserves, unappropriated balances, and contingencies.
- 2.3 The annual recurring revenues of the General and Enterprise Funds shall not be less than annual recurring operating expenditures (total annual budget, minus capital outlay, equity transfers, reserves, appropriated balances, and contingencies).

- 2.4 Unless otherwise authorized by the City Council, General Fund and other unrestricted revenues shall not be earmarked for specific programs, activities, or services.
- 2.5 Long-term debt or bond financing shall only be used for the acquisition of capital facilities or specialized equipment. Long-term debt or bond financing shall not be used to finance current operating expenditures.

3. Capital Improvement Policy

- 1.3. Annually, the City shall adopt a 5-year Capital Improvement Plan (CIP). Prior to adopting a Capital Improvement Plan, the City shall hold public meetings and a public hearing as part of the budget process, on the contents of the CIP document. The document shall provide details on each capital project plan: its estimated costs, sources of financing, and a description.

4. Accounting Policy

- a. The City shall establish and maintain its accounting systems according to generally accepted accounting practices and shall adhere to generally accepted accounting principles and standards promulgated by the Government Finance Officers Association (GFOA) and Government Accounting Standards Board (GASB).
- b. An annual audit shall be conducted by an independent public accounting firm, which will issue an official opinion on the annual financial statements, along with a management letter identifying areas needing improvement, if necessary.
- c. Full disclosure shall be provided in the financial statements and bond representations.
- d. Quarterly budget reports showing the status of revenues and expenditures shall be prepared and distributed to appropriate legislative, staff, and management personnel in a timely manner and made available for public inspection.

5. Debt Policy

- a. Capital projects financed through the issuance of bonds or other forms of debt instruments shall not be financed for a period which exceeds the expected useful life of the project.
- b. Capital projects will be clearly defined and funding options reviewed and approved by City Council prior to the issuance of bonds or other forms of debt instruments.
- c. The City shall use the most prudent methods of acquiring capital outlay items, including the use of lease purchase agreements.
- d. The City shall maintain its bond rating at the highest level fiscally prudent, so that future borrowing costs are minimized and access to the credit market is preserved.

6. Reserve Policy

- a. Within the General Fund, the City's goal is to keep a minimum of 20% of recurring revenue in reserve between Contingency and Unappropriated accounts.
- 6.2 Within Enterprise Funds, the City's goal is to keep a minimum of 90 days operating reserve as contingency while maintaining at least 5% of their operating budget (excluding debt service, capital outlay, equity transfers, reserves, and interfund transfers and reimbursement revenues)

The City shall adhere to GASB Statement #54, in which the objective is to enhance the usefulness of fund balance information by providing clear fund balance classifications including but not limited to: non-spendable, which is fund balance associated with inventories. Restricted, which includes amounts that can be spent only for specific purposes stipulated by legislation. Committed, which includes amounts that can be used only for specific purposes determined by a formal action of the decision-making authority. Assigned, which are intended to be used for specific purposes but do not meet the criteria to be restricted or committed. Unassigned, which include all spendable amounts not contained in other classifications.

7. Auditing and Financial Reporting Policy

The City will do the following to fulfill its financial reporting responsibilities

- 7.1 Establish a chart of accounts and maintain an accounting system to provide all the data needed to allow for timely preparation of financial statements for the entire City in conformity with generally accepted accounting principles (GAAP)
- 7.2 Contract for an independent audit of the City's finances and for compliance with GASB and state laws. The Government Body will review and accept the audit report and review a report from management about the disposition of any findings. The Governing Body will ensure that management has been proactive in implementing the internal control and financial recommendations of the independent auditor.
- 7.3 The Governing Body will receive and review a formal risk assessment document from management that includes all identifiable financial risk areas, along with reasons for those risks (lack of funding, size of staff, etc.). The Governing Body will inquire about what is being done to mitigate the identified risks.
- 7.4 The Governing Body will review the organization's fidelity insurance coverage to determine if it adequately protects the organization against losses because of fraudulent activity by management or other employees.
- 7.5 Throughout the year, the Governing Body will review the following reports:
 1. Budget compared to Actual performance data. Management should provide explanations for any major variations against the budget
 2. Investment reports which show where the organization's monies are located/invested, along with current rates of return.

8. Management of Fiscal Policy

- 8.1 Fiscal policies and changes in policies shall be approved by the City Council and adopted by resolution at a public meeting.
 - 8.1.1 The City Administrator and Finance Director shall recommend fiscal policy and changes in policy to the City Council. The City Administrator and Finance Director shall prepare a report explaining the substantive impact of all recommendations and their impact on the City's operations, service levels, and/or finances.
 - 8.2.2 The Finance Director shall implement fiscal policies and monitor compliance.
 - 8.2.2.1 If the Finance Director discovers a deviation from policy, he/she shall report it in writing to the City Council within thirty days.

8.2.2.2 As a part of the City's annual budget document, the City's budget message shall identify: (a) all major changes in policy since the previous budget year and (b) any material variations from policy in the ensuing year's budget.

9. Financial planning policy

- 9.1 Long-term financial forecasts shall be updated annually during the budget process and to consider recent growth trends, economic forecasts, and regulatory changes.
- 9.2 Assessment of the long-term financial implications of current and proposed operating and capital budgets, budget policies, and cash management and investment policies shall be performed and updated as needed throughout the fiscal year. Any significant deviation from budgeted forecasts shall be reported to the City Council within 30 days from discovery.

10. Capital Asset Inventory Policy

To maintain adequate accountability and control over the City's capital assets and to provide appropriate financial information, capital acquisitions (purchases or donations) of \$5,000 or more with a useful life of at least three (3) years will be recorded as a fixed asset and reported as capital in the General Ledger. Certain assets may be added for management purposes, regardless of cost. The capitalization threshold for assets shall be reviewed every three years to assess appropriateness and GFOA best practices.

After the end of the fiscal year, the Finance Department will provide each department with a year-end preliminary fixed asset listing. The Department manager shall be responsible for reporting to the Finance Department all changes regarding fixed asset items by November 30th of each year. Those changes include, but are not limited to:

- Change in condition, (IE: from "good" to "damaged beyond repair")
- Enhancement or upgrade (if it extends the asset life)
- Permanent transfer to another department
- Transfer of title or ownership

When disposing of items, the following guidelines will be followed:

1. Items with an estimated value of \$5,000 or less should be disposed of through a local auction house, direct sale, or other means. These items must be approved by the City Administrator, or designee.
2. Items with an estimated value greater than \$5,000 must undergo the disposal process described below. These items must also be approved by the City Administrator
 - i. Personal property needs to be declared surplus by the City Council. This can be done as a consent item on the agenda. The consent item should direct the method of disposition:
 - ii. Sale for a set minimum price
 - iii. Sale by sealed bid or online auction
 - iv. Sale or donation to another unit of government
 - v. Donation to a charitable organization
 - vi. Disposal in the landfill
 - vii. Other

This excludes trade-ins of equipment and vehicles for replacements. Trade-ins require the Shop Supervisor approval, along with the City Administrator or designee.

3. Property that is usable and has some residual value should be offered for sale or donated to another local government or a charitable organization. If the property is sold by sealed bid, the Deputy City Clerk should

provide public notice by publishing a legal notice or posting a brief description of the item(s) on the City's website, noting that sealed bids will be accepted until the specified deadline.

a. Conveyance or transfer may be made without consideration or payment when it is in the best interest of the public in the judgment of the governing body or the granting unit.

4. If the item being disposed of has no residual value and/or is irreparable or otherwise no longer of any value, authorization must be obtained from the Department manager for disposal, and the Finance Department must be notified in writing if the original acquisition price exceeded \$5,000. That allows the fixed asset records to be updated.
5. A request for disposal instructions may be required from the Federal awarding agency for equipment acquired as a whole or in part with a federal grant award.

ORS 221.725(4) requires appraisal or other evidence of market value of property.

Surplus property should not be purchased by City elected officials, appointed officials, or staff. ORS provides that "…city officers must not be purchasers at any sale nor vendors at any purchase made by them in their official capacity."

11. Balanced Budget

The City strives to develop a financial plan that protects the long-term financial health of the City and continues delivery of services by ensuring that the reliability of the funding sources is matched to support the duration of the expenditure.

Annually, the City of St. Helens shall adopt by resolution a balanced budget where operating revenues are equal to, or exceed, operating expenditures. Fund balance should not be considered a source of funds for base operating expenditures. Any increase in expenditure, decrease in revenues, or combination of the two that would result in a budget imbalance will require budget revision, rather than spending unappropriated surpluses or designated reserves to support on-going operations.

Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy, and the balance will be available for capital projects and/or "one-time only" expenditures. Nothing in this policy shall prohibit the use of operating revenues for capital expenditure/expenses.

12. Grants

To seek, apply for, and effectively administer federal, state, and foundation grants-in-aid that address the City's current priorities and policy objectives.

The City shall apply, and facilitate the application by others, for only those grants or other funds that are consistent with the objectives and high priority needs previously identified by City Council.

GLOSSARY

Actual	Actual, as used in a fund revenue and expenditure summaries within the budget document, represents the actual cost results of operations. This category is presented on a budgetary basis and thus excludes depreciation and amortization and includes principal payment on debt.
Adopted Budget	The budget as finally adopted by the City Council and represents the financial plan of the City which forms the basis and limits for appropriations for the fiscal year.
Appropriations	Legal authorization granted by the City Council to spend public funds.
Approved Budget	The approved budget is that budget recommended by the Budget Committee and is reviewed by the City Council prior to adoption.
Assessed Value	The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.
Audit	Conducted by an independent Certified Public Accounting (CPA) firm, the primary objective of an audit is to determine if the City's financial statements present the City's financial position fairly and the results of operations are in conformity with generally accepted accounting principles.
Budget	Written report showing the local government's comprehensive financial plan for one fiscal year. It must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the upcoming year.
Budget Committee	A panel of citizens consisting of the City Council and equal number of appointed lay members responsible for the review and recommendation of the annual budget.
Budget Message	An explanation of the principal budget items, an outline of the City's experience and its current financial status, and recommendations regarding the proposed budget
Budget Officer	The person responsible for assembling the budget.
Budget Resolution	The budget is adopted each year by the City Council through passage of a resolution. This budget resolution is the guiding document for compliance with budget law and for any necessary adjustments during the fiscal year.
Budgetary Basis	Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) with the following exceptions in the proprietary funds. The City budgets for bond principal retirements and does not budget for amortization or depreciation.
Capital Outlay/Expenditure	Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings.
Contingency	A line-item appropriation within an operating fund. Each operating fund is allowed one appropriation for a general operating contingency. The estimate for general contingencies is based on the assumption that in any municipal fund, certain unforeseen expenditures will become necessary.
Debt Service	The payment of general long-term debt, consisting of principal and interest payments.

Department	A major unit of the City which has been assigned overall management responsibility for an operation or a group of related operations which a functional area.
Enterprise Fund	A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services which are entirely or predominantly self-supporting through user charges and fees.
Fiscal Year	A twelve-month period designated as the operating year for accounting and budgeting process in an organization. The City of St. Helens' fiscal year is July 1 through June 30.
Franchise Fee	A franchise fee is charged for the privilege of using public right -of-way and property within the City for public or private purposes. The City currently assesses franchise fees on cable television, utilities, and gas and telephone services.
FTE	An abbreviation for Full-Time Equivalent employees. Staffing levels are measured in FTE to give consistent comparisons from year to year. A regular full-time employee is 1.0 FTE
Fund	A fiscal and accounting entity with balancing revenues and appropriations.
Fund Balance	The excess of a fund's total assets over its total liabilities. A negative fund balance is often referred to a deficit.
GFSS	General Fund Support Services. An indirect cost charge to enterprise funds based on expenses incurred by the General Fund for the operation of an enterprise fund.
Interfund Transfers	Amounts distributed from one fund to finance activities in another fund. Shown as expenditure in the originating fund and revenue in the receiving fund.
Intergovernmental	Revenue and expenses levied by one government but shared on a predetermined basis with another government or class of governments.
LID	Local Improvement District. The property which is to be assessed for the cost or the part of the cost of local improvements and the property on which the local improvement is located.
Local Budget Law	Oregon Revised States (ORS) dictates local budget practices. ORS Chapter 294 contains Local Budget Law provisions.
Materials & Services	An object classification which includes contractual and other services, materials and supplies, and other charges.
PERS	Refers to the Public Employees Retirement System.
Personnel Services	The object classification for costs associated with employees, including salaries, overtime and fringe benefit costs.
PWSS	Public Works Support Services. A charge to Enterprise Funds that is received by the Public Works Operations fund where employees that work in multiple enterprise accounts are

charged for personnel services and operational expenses.

Resolution

A formal order of a governing body; lower legal status than an ordinance.

Resources

Total funds available which include the estimated balances on hand at the beginning of the fiscal year plus all revenues anticipated being collected during the year.

Storm Water

Run-off from rainwater which is directed to a separate pipe and drainage system.

SDC

System Development Charge. Fees charged to new development to pay for capacity adding infrastructure improvements necessary to accommodate new growth within the transportation, parks, water, and watershed infrastructure systems. The framework for collection of SDCs is established per ORS 223.297-223.314.

Transfers

An amount distributed from one fund to financial activities in another fund. It is shown as an expenditure in the originating fund and a revenue in the receiving fund.

Unappropriated

A fund balance amount set aside to be used as cash carryover for the next fiscal year's budget. This amount cannot be used under any circumstances in the current fiscal year except under very specific conditions which are set out in State law.