



BUDGET COMMITTEE

Thursday, May 07, 2026, at 6:00 PM

HYBRID: City Hall Council Chambers, 265 Strand Street & Zoom (details below)

AGENDA

Call to Order

Introductions & Budget Committee Role (Budget Officer)

New Chair & Vice Chair Nominations (Budget Committee)

Approval of Previous Year Meeting Minutes (Committee Chair)

1. Budget Committee Minutes 5/29/2025

Receive Budget Message (Budget Officer)

Budget Assumptions & CIP (Budget Officer)

Break

Committee Discussions (Roundtable) (5 Minutes Each) (Committee Chair)

Committee Instructions for next meeting (Budget Officer)

Break

Public Comment (3 Minutes Each)

Public Hearing for State Shared Revenue (Committee Chair)

Adjournment to May 14, 2026 (Committee Chair)

VIRTUAL MEETING DETAILS

Join Zoom Meeting

<https://zoom.us/j/93703548229?pwd=PFUBj9q5ovFCn0cfaAaQPvPSkVNCzE.1>

Meeting ID: 937 0354 8229

Passcode: 070961

Call in: 253 215 8782 US (Tacoma)

The meeting location is accessible to persons with disabilities. A request for an interpreter for the hearing impaired or for other accommodations for persons with disabilities should be made at least 48 hours before the meeting to City Hall at 503-397-6272.

Be a part of the vision and get involved...volunteer for a City Board or Commission! For more information or for an application, go to www.sthelensoregon.gov or call 503-366-8217.



BUDGET COMMITTEE MEETING #3 (READJOURNMENT)

Thursday, May 29, 2025, at 6:30 PM

MINUTES-DRAFT

Members Present

Mayor Jennifer Massey

Council President Jessica Chilton

Councilor Mark Gundersen

Councilor Brandon Sundeen

Councilor Russell Hubbard

Chair Lew Mason

Vice Chair Steve Toschi

Committee Member Jennifer Gilbert

Committee Member Ivan Salas

Members Absent:

None

Staff Present:

Gloria Butsch, Finance Director - Budget Officer

John Walsh, City Administrator

Jamie Edwards, Accountant III- Budget Comm. Sec.

Jennifer Johnson, Accountant III

Ashley Wigod, City Attorney

Others:

Tammy Maygra

Brady Preheim

Tina Curry

R Toschi

Jan Zucharini

Pat Rubino

Catherine Ross

W Powell

Call To Order - 6:30 PM

Chair Lew Mason called the Budget Committee Meeting #3 Readjournment to order.

Committee Member Jennifer Gilbert inquired about a missing Budget Committee member. The Chair explained that the member had disqualified themselves by moving out of the area, and there was no requirement to replace them. Finance Director Butsch confirmed that the Committee still had a quorum.

Mayor Jennifer Massey declared an actual conflict of interest due to her husband being a St. Helens police officer. She clarified that if she spoke about departments, she would be referring to all departments excluding the St. Helens Police Department.

Attorney Ashley Wigod clarified it is a potential conflict of interest. Vice Chair Toschi cited Resolution 1509 (the City's ethics rule) and suggested the mayor should recuse herself from the meeting due to her declared actual conflict. Mayor Massey agreed to abstain from both discussion and voting for this meeting.

Approval Of Minutes

1. May 15, 2025, Budget Committee Minutes

Motion: Motion made by Councilor Sundeen to approve the Budget Committee Minutes from 5/15/2025, seconded by Council President Chilton.

Voting Yea: Mayor Massey, Council President Chilton, Councilor Gundersen, Councilor Hubbard, Councilor Sundeen, Vice Chair Mason, Committee Member Gilbert, Committee Member Salas, Committee Member Toschi

Public Comment (3 Minutes Each)**Written Public Comments**

- Public comments were made and provided to the Committee in advance of the meeting.

Chair Mason read the guidelines for public comment, noting the 3-minute limit per person and expectations regarding appropriate comments and behavior.

- Catherine Ross expressed concern about the proposed water bill increases. She stated her water bill was already \$85 a month despite being conservative with usage and objected to potentially adding \$42 per month to bills. Ross argued that water is a necessity and that tying additional fees to water bills holds access to City water "hostage." She also questioned why the City was suddenly in a position of either adding large fees to water bills or considering furloughing employees.
- Janice Zuccarini echoed Ross's concerns, particularly for senior citizens on fixed incomes. She asked where residents would find the money to cover increased costs during a time when all expenses are rising. She worried that the increases would affect renters as well, potentially leading to increased homelessness, which would then require more police resources.
- Pat Rubino expressed concerns about the City's infrastructure keeping pace with housing development. She suggested that developers should contribute more to offset infrastructure costs since they are "coming in by the groves."
- Tammy Maygra criticized the Council for not addressing the budget issues sooner. She suggested that councilors should give up their stipends rather than implementing furloughs or adding fees to residents' water bills. Maygra said that many residents are trying to live on \$600-700 per month, and a \$50 increase would significantly impact them.

Staff Revisions & Opportunity Discussion

3. PROPOSED BUDGET OPTIONS FY2025-2026

Finance Director Gloria Butsch presented the revised budget options. Following the last meeting, department staff made additional reductions, resulting in options 4 and 5. Option 4 would provide a 7% fund balance (corrected from 6% shown in the documents), while Option 5 would result in an 11% fund balance with a minimal fee. All options included departmental reductions from the original proposed budget (Option 1).

Butsch noted that:

- City Council stipends had been reduced by 50% in the revised options.
- \$200,000 had been added to event revenue to increase the General Fund transfer as requested by a Committee member, though there wasn't a Committee vote on this.
- Options 3, 4, and 5 assumed zero Cost of Living Adjustments (COLAs), though Butsch cautioned that union contracts were still in negotiation, and this wasn't guaranteed.

Vice Chair Toschi asked about the industrial business park pass-through loan of approximately \$14 million. City Administrator Walsh clarified this was not just a pass-through loan but also financing for the debt for the Urban Renewal Agency, explaining that agreements would ensure the City was protected.

Council President Chilton suggested cutting the community grants budget (\$5,000) entirely given the budget constraints. Vice Chair Toschi spoke in support of maintaining councilor stipends, noting the significant time and energy councilors devote to the City.

The Committee questioned Police Chief Hogue about the impact of the proposed 10% budget reduction. Chief Hogue stated that police services to citizens could be sustained with the budget, though training and equipment would be affected. He confirmed that 24-hour coverage would continue with current staffing levels but noted this depended on maintaining current officer staffing. He explained that six officer positions were currently vacant, with two candidates in the background check process.

Committee Member Gilbert asked about school resource officers. Chief Hogue explained that filling all six vacant positions would be necessary before considering placing officers back in schools, and even then, financial help from the school district would be required.

Vice Chair Toschi raised concerns about cuts to sewage treatment costs. Finance Director Butsch confirmed that each department had made their own cuts and assured the Committee that department heads had verified they could work with the reduced budgets.

The Committee discussed revenue generation options, including:

- Gas tax
- Business license fees for rentals (estimated at \$145,000 additional revenue)
- Lodging tax review for VRBOs (currently 10%)
- Parking garage possibilities
- Event ticket impact fees (estimated at \$127,000)

There was extensive discussion about the proposed service fee on utility bills. Vice Chair Toschi advocated for exploring all revenue options while Committee Member Gilbert expressed frustration that the fee should have been implemented the previous year when she had proposed it. She suggested putting any fee to a vote of the people.

Finance Director Butsch explained that the 7% reserve in Option 4 was concerning because it could lead to a supplemental budget being required if any unexpected expenses arose. She noted that Option 1 (with a \$42 monthly fee) was designed to address the structural deficit, while the lower fee options would likely require increases in future years.

APPROVAL OF THE PROPOSED BUDGET

After extensive discussion, The Committee reached a decision on the budget:

Motion: Motion made by Vice Chair Toschi to approve the proposed budget as revised with Option 4 for Fiscal Year 2025/2026 and the appropriations as shown for Option 4, with the amendment that \$135,840 would be the Council budget, seconded by Committee Member Gilbert.

Voting Yea: Council President Chilton, Councilor Gundersen, Councilor Hubbard, Councilor Sundeen, Chair Mason, Vice Chair Toschi, Committee Member Gilbert, Committee Member Salas

Voting Abstaining: Mayor Massey.

Following this, the Committee decided to recommend that the Council consider a public vote on implementing a service fee:

Motion: Motion made by Vice Chair Steve Toschi to recommend the Council put a general service fee of \$15-\$25 to the Community via vote, seconded by Committee Member Gilbert.

Voting Yea: Council President Chilton, Councilor Gundersen, Councilor Hubbard, Councilor Sundeen, Chair Mason, Committee Member Gilbert, Committee Member Salas, Vice Chair Toschi

Voting Abstaining: Mayor Massey

The Committee then approved the tax levy:

Motion: Motion made by Councilor Brandon Sundeen to approve the levy of the City's full tax rate of \$1.9078 per \$1,000 of assessed value for tax year 2025/2026 and approve receipt of State Shared Revenue, seconded by Vice Chair Toschi.

Voting Yea: Council President Chilton, Councilor Gundersen, Councilor Hubbard, Councilor Sundeen, Chair Mason, Committee Member Gilbert, Committee Member Salas, Vice Chair Toschi

Voting Abstaining: Mayor Massey

Mayor Massey thanked staff Jamie Edwards, Jennifer Johnson, and Gloria Butsch for their work on the budget process. Vice Chair Toschi also expressed appreciation for the staff's work, particularly in preparing the five options which were helpful for the Committee's decision-making. The Chair thanked the staff and adjourned the meeting.

ADJOURNMENT at 8:29 p.m.

Respectfully submitted by Jamie Edwards, Accountant III, with assisted transcription by ClerkMinutes.



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. Morill

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
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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.

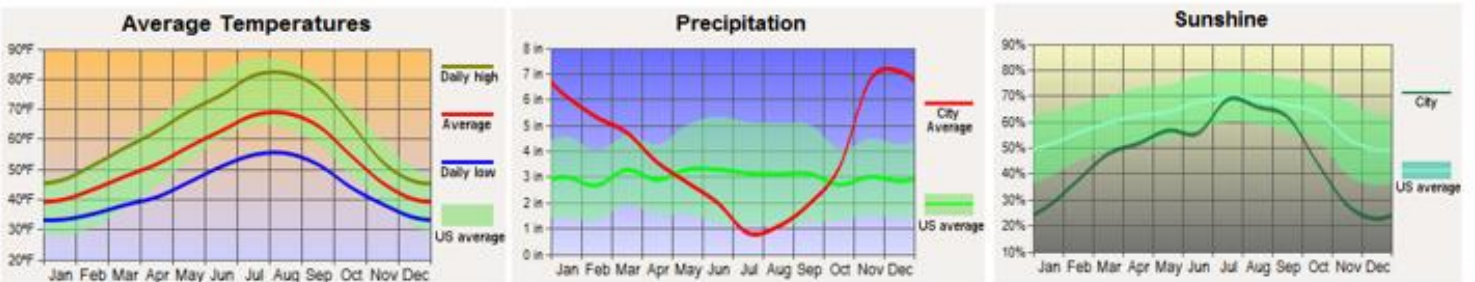
Henry Knighton saw the deep channel along an expansive, rocky ledge with shoreline access and bought the site in 1847 as part of a 640-acre preemption land claim. Knighton named his town Plymouth and began selling lots. By 1850, Knighton had changed the town's name to St. Helens in recognition of Mount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

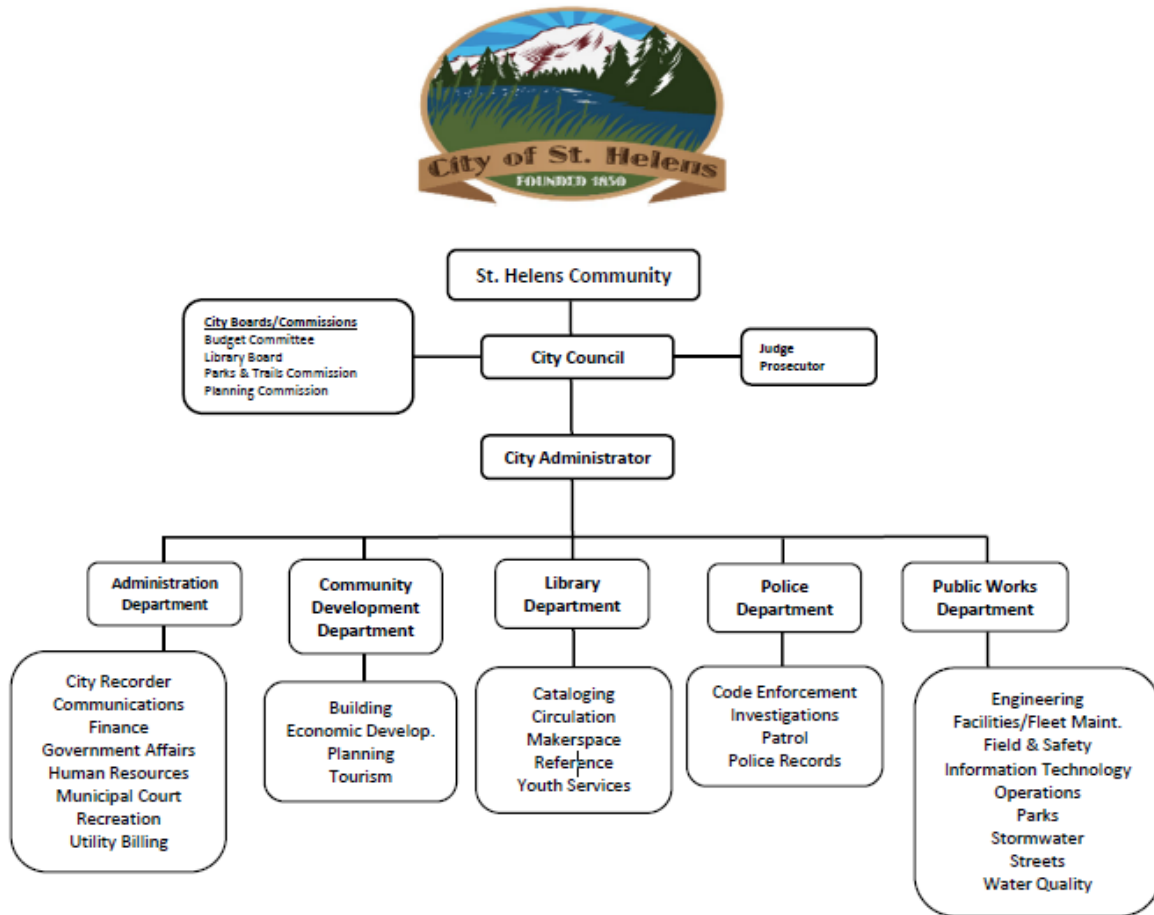
This mix of taxpayers helps balance revenue sources and supports fiscal stability. Continued economic development efforts will be important to improve and strengthen the City’s tax base.

[*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

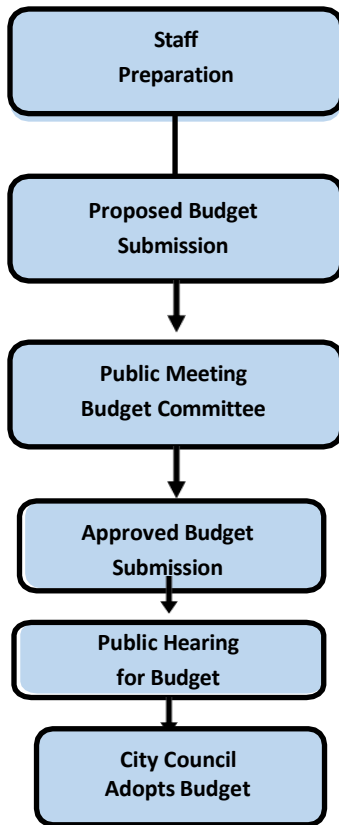
BUDGET COMMITTEE

| <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

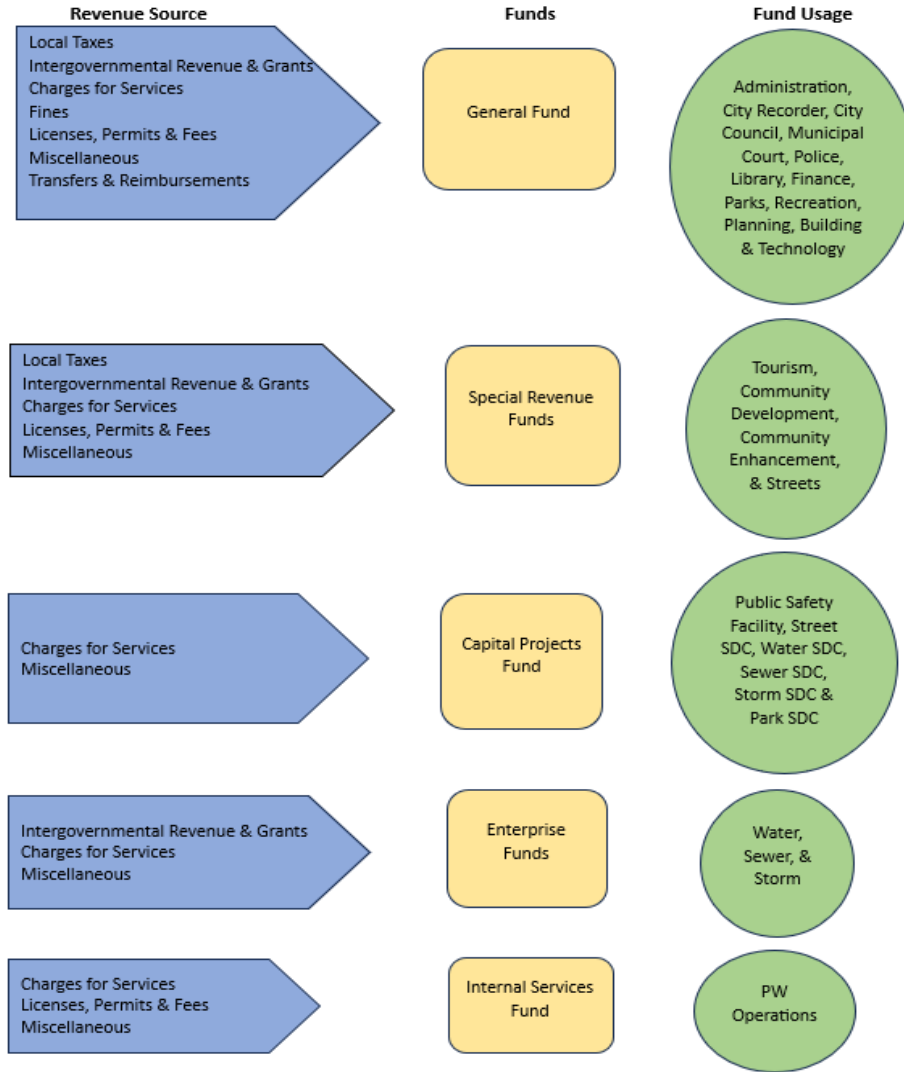
The Cycle Continues

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.

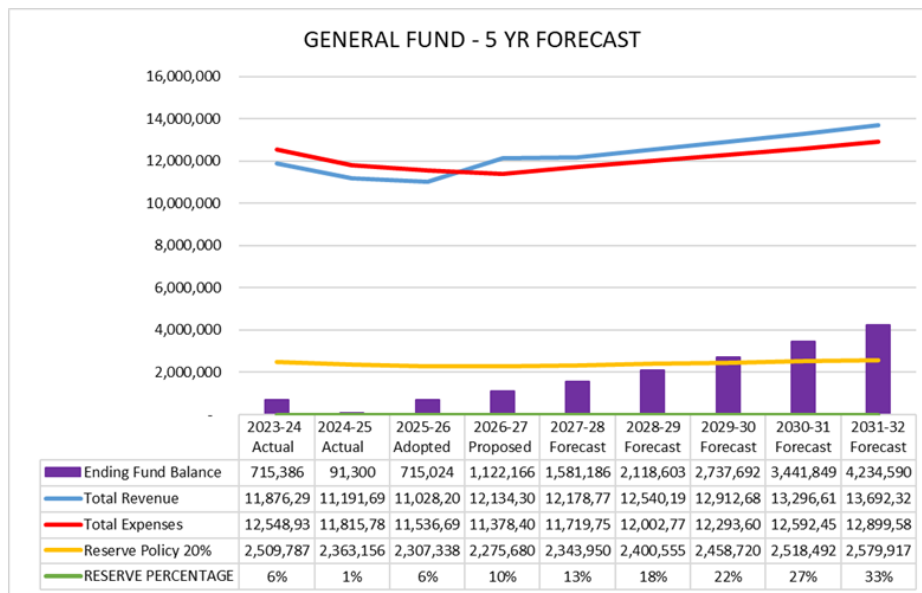
In addition to the layoffs, positions that were included in the FY2026 budget that will not be filled in FY2027 are: a detective sergeant, a police records and evidence specialist, one patrol officer, and a planning assistant.

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

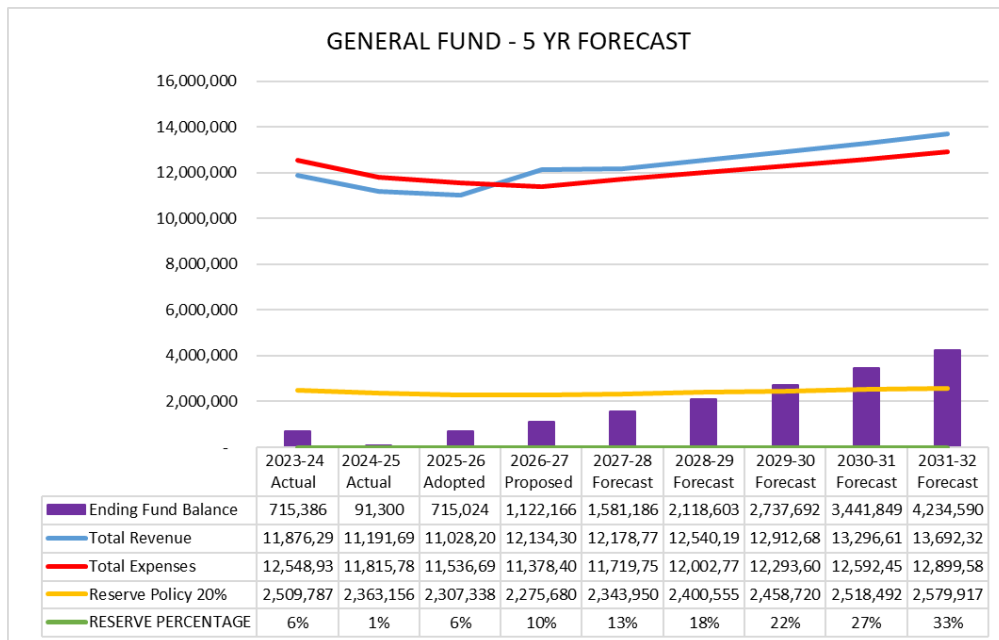
The IT Division is temporarily managed by the Public Works Director and is responsible for the maintenance and replacement of the IT infrastructure for all city departments.

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

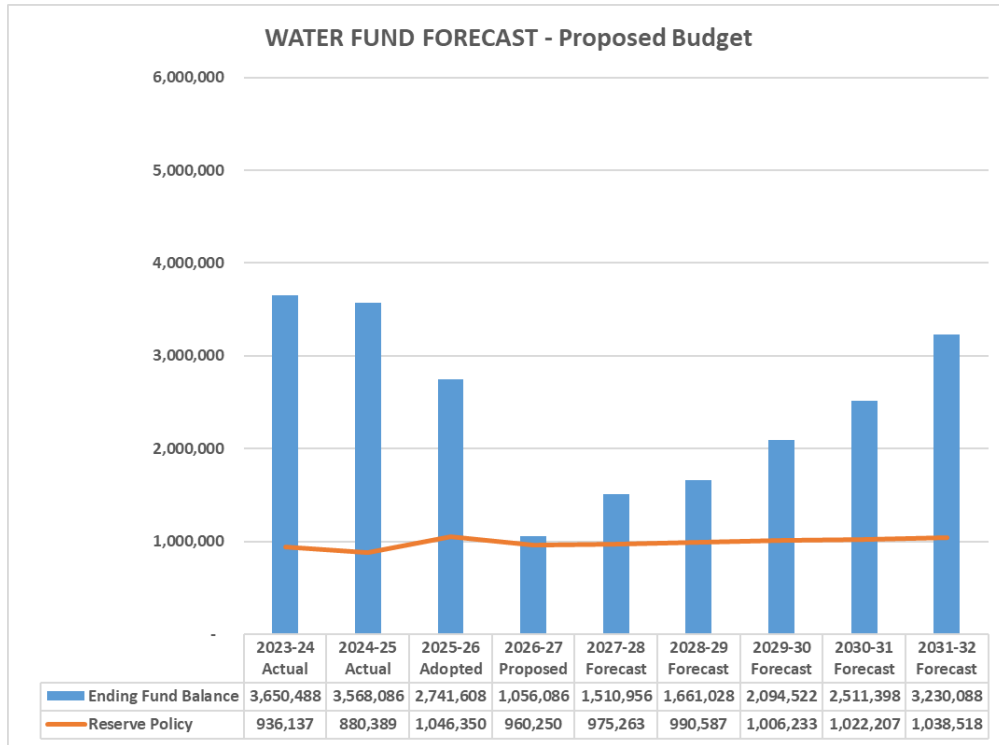
Revenues are primarily user charges and fees and interest. Each fund sets user rates according to a contracted rate study. The rate study sets the recommended rates over 5 years and is used to forecast future rates. The study is based on the future operating and capital needs of the utility. An updated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

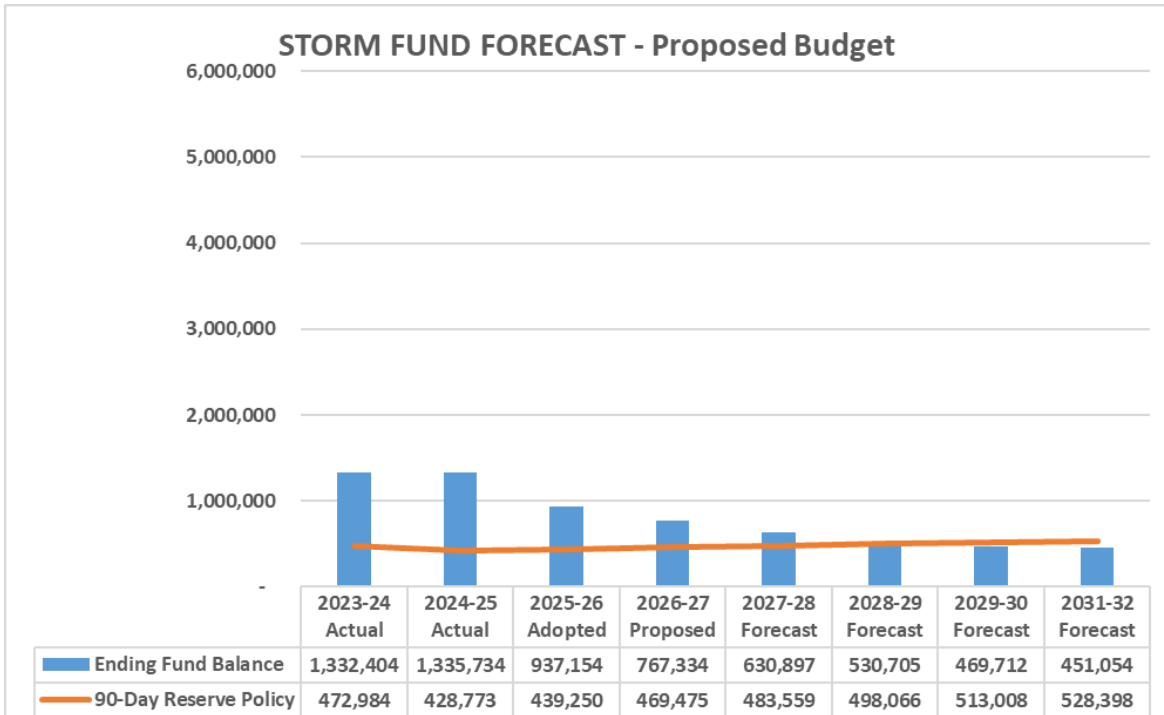
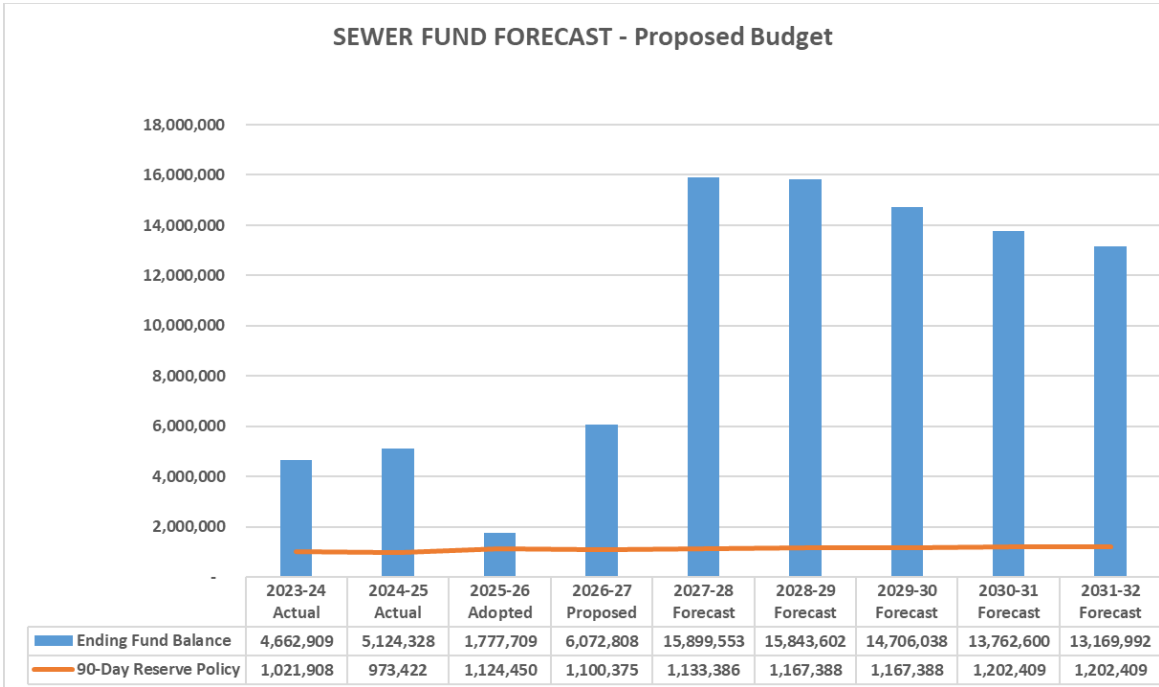
ST. HELENS LONG-RANGE FINANCIAL PLAN

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

| DEPARTMENT/ DIVISION | COUNCIL GOAL/ STRATEGIC PLAN | PERFORMANCE MEASUREMENTS | FY 2023 | FY 2024 | FY 2025 | Notes |
|---------------------------------|---|--|----------------|----------------|----------------|--|
| 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

| DEPARTMENT/ DIVISION | COUNCIL GOAL/ STRATEGIC PLAN | PERFORMANCE MEASUREMENTS | FY 2023 | FY 2024 | FY 2025 | Notes |
|---------------------------------|---|--|----------------|----------------|----------------|---------------------------------|
| 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 programming | 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.

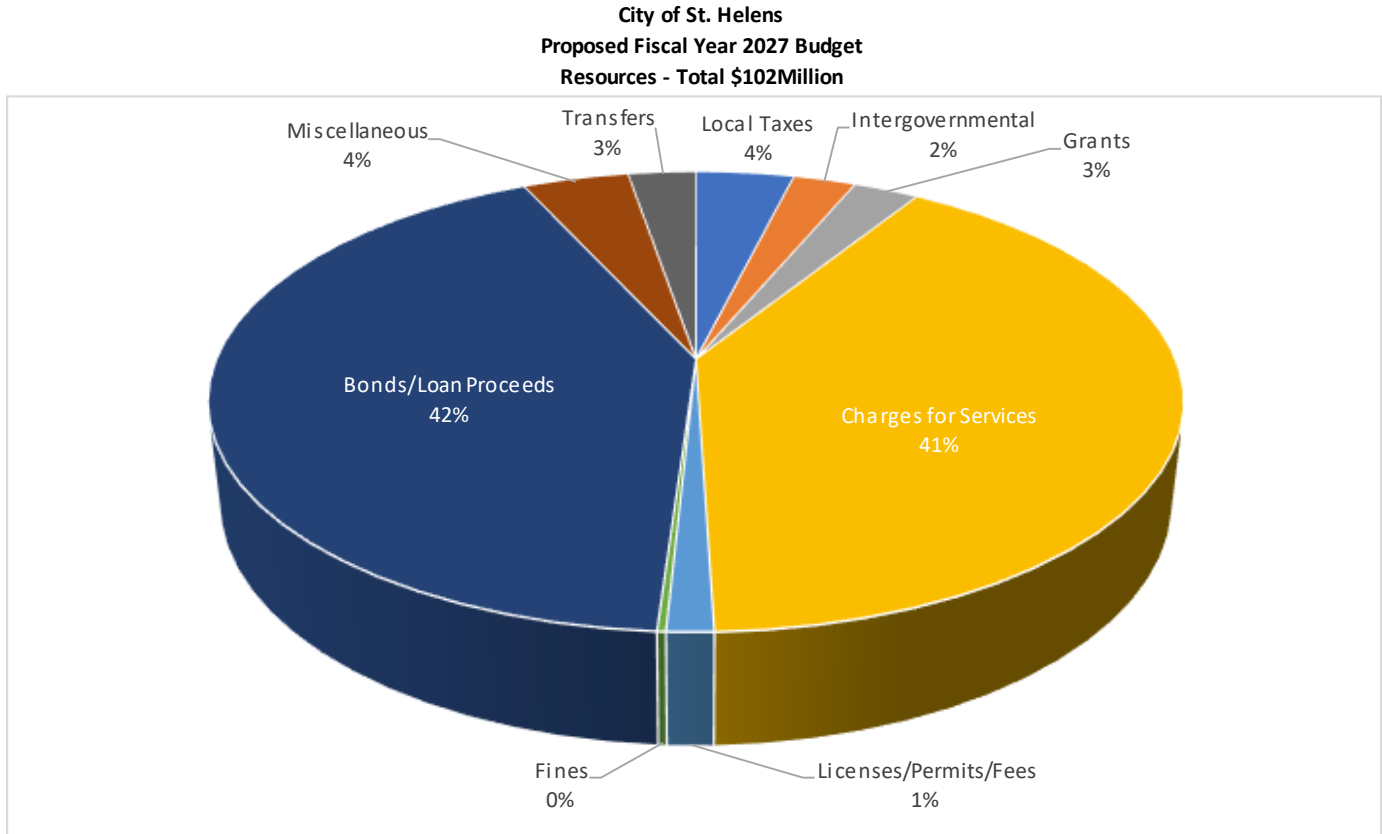
- **Utility Charges** The City operates water, wastewater, and stormwater utilities as business enterprises that benefit the community by providing clean water, sanitary wastewater service, and stormwater run-off management. Rates reviewed, generally every five years and set annually by Council resolution 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

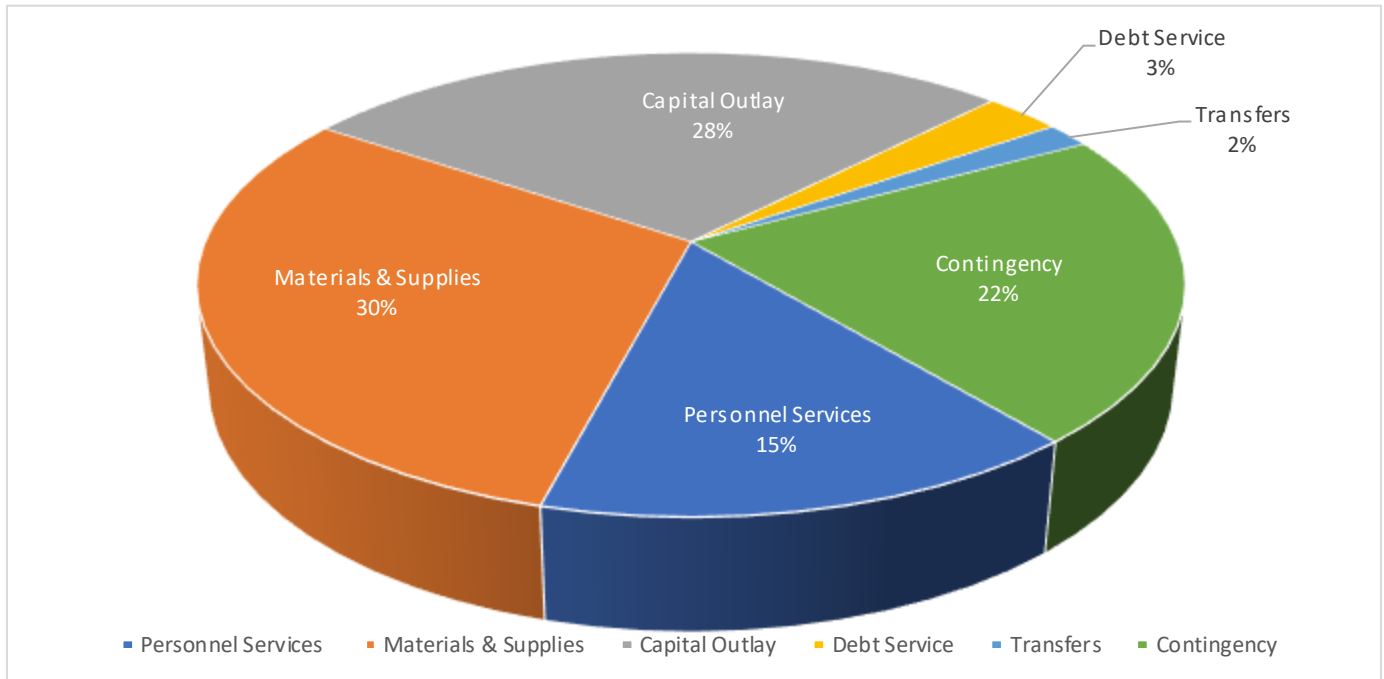
| FUND | Local Taxes | Intergovernmental Revenue & Grants | Charges for Services | Fines | Licenses, Permits, Fees | Miscellaneous | Loan Proceeds | Transfers & Reimbursements | Beginning Fund Balance | Total Revenues |
|-------------------------------------|------------------|------------------------------------|----------------------|----------------|-------------------------|------------------|-------------------|----------------------------|------------------------|--------------------|
| 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

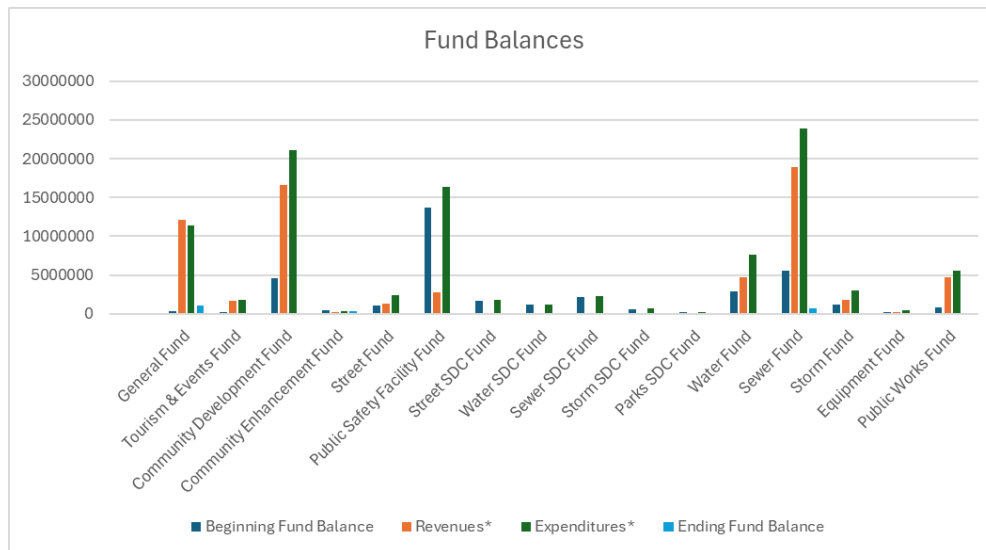
| FUND | PERSONNEL SERVICES | MATERIALS & SERVICES | CAPITAL OUTLAY | DEBT SERVICE | TRANSFERS | CONTINGENCY | TOTAL APPROP. | UNAPPROP. BALANCE | TOTAL EXPENDITURES |
|-------------------------------------|--------------------|----------------------|-------------------|------------------|------------------|-------------------|--------------------|-------------------|--------------------|
| 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 | - |

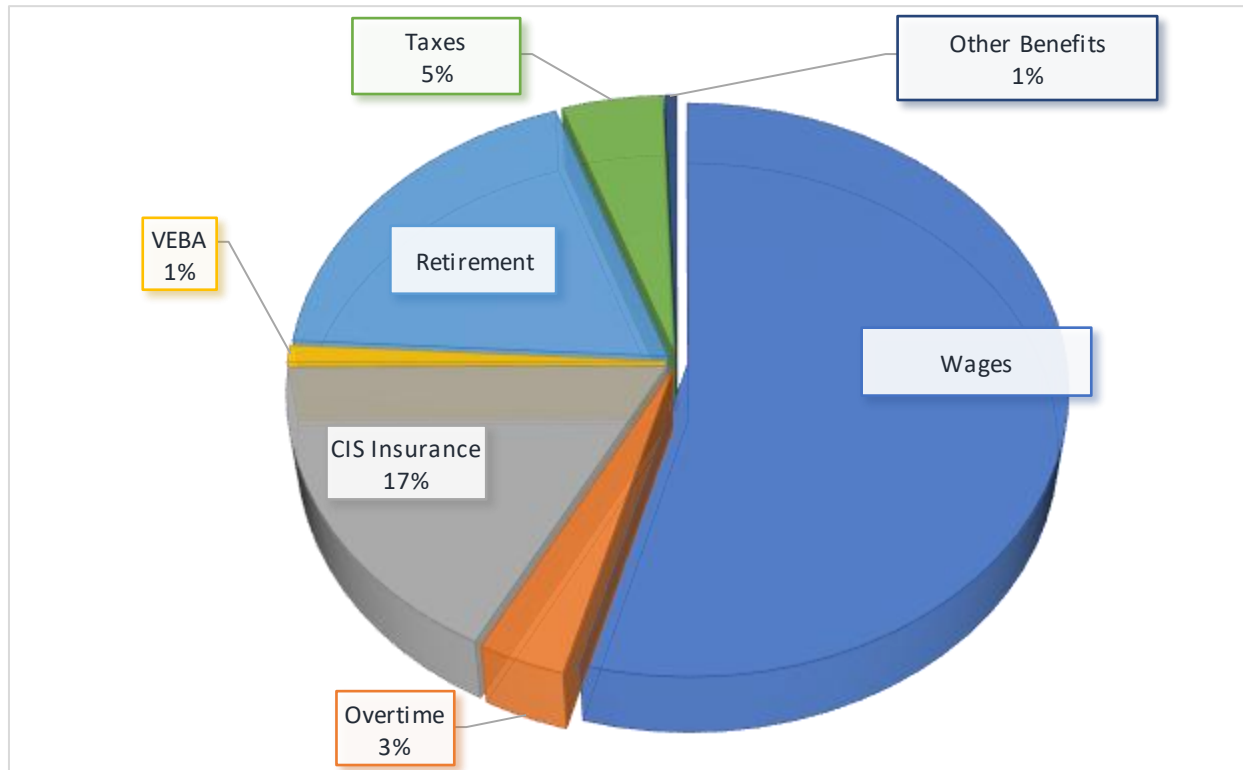
For budgeting purposes, the City appropriates unallocated funds in contingency. Ending Fund Balances in the utility funds are unappropriated reserves.

* 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

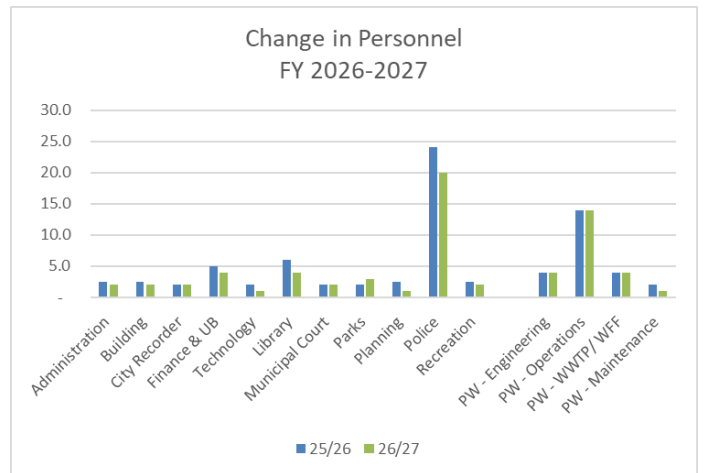
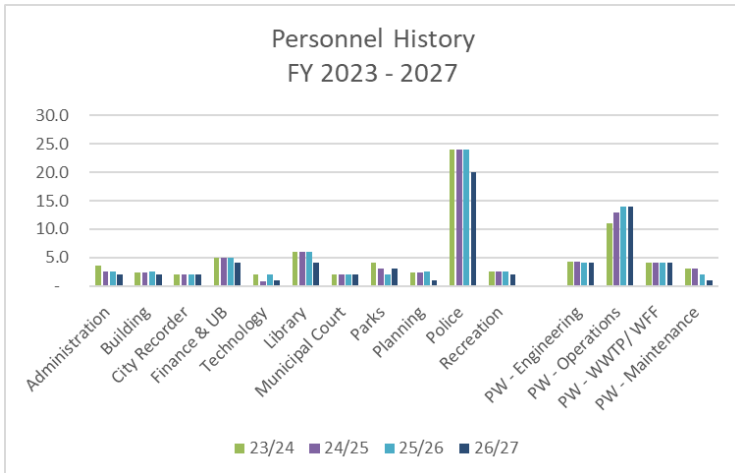
SUMMARY OF PERSONNEL STAFF TOTAL BY DEPARTMENT

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



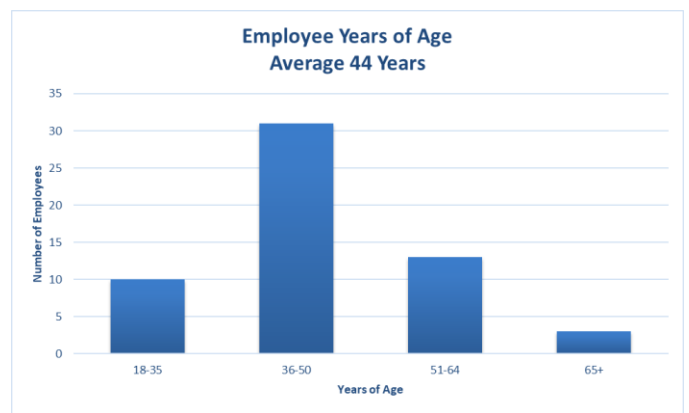
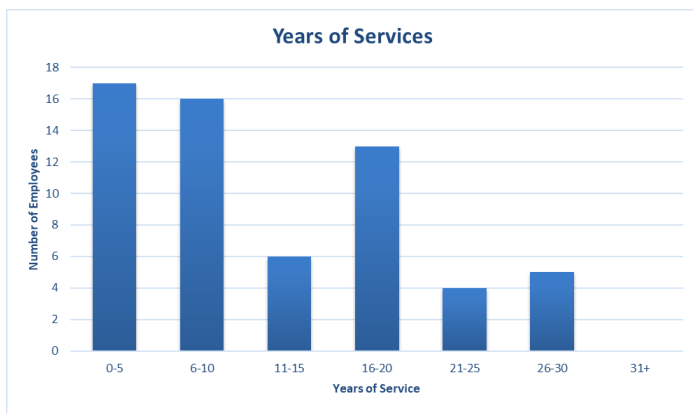
SERVICE AND AGE DYNAMICS IN THE CITY’S WORKFORCE

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.

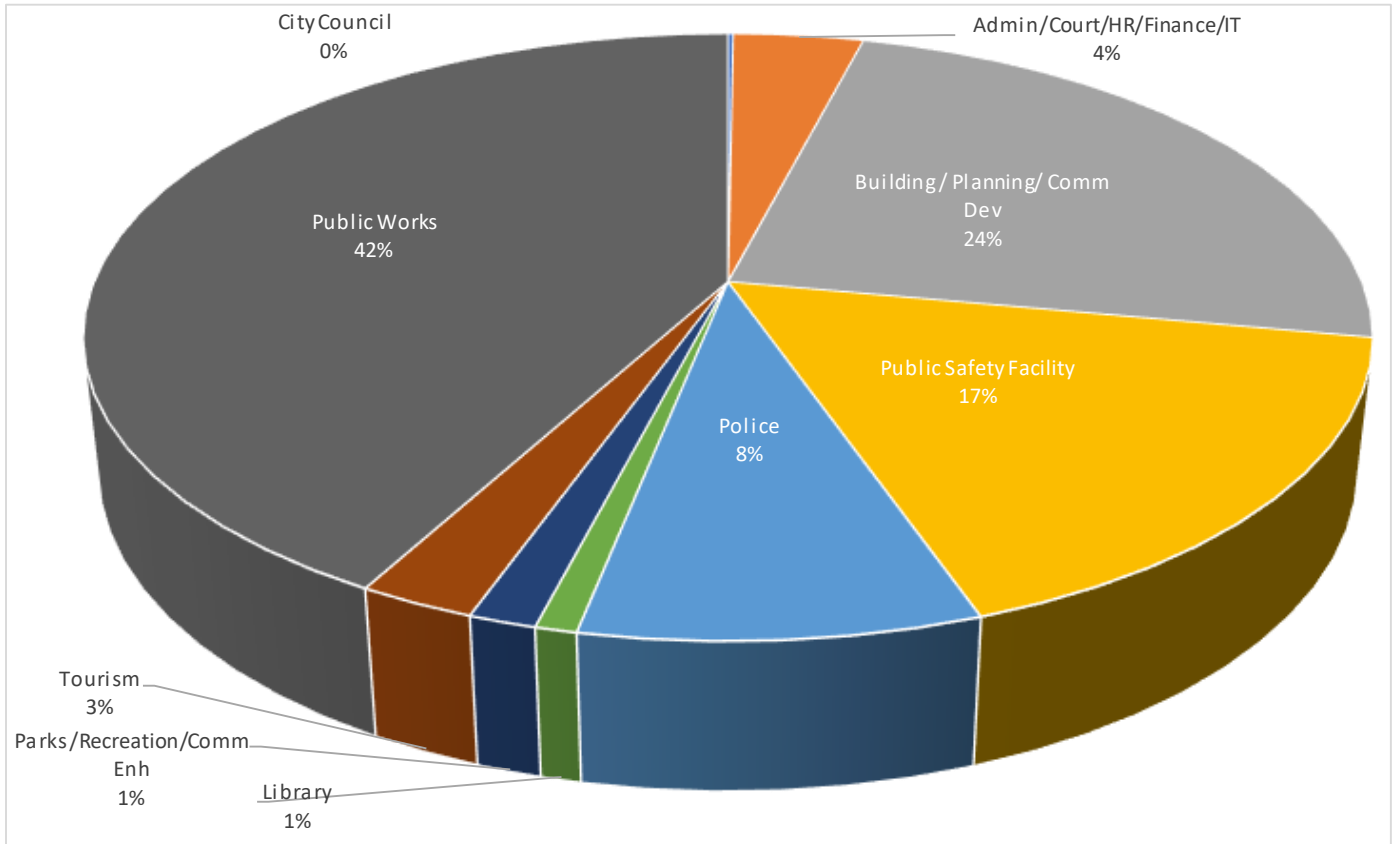
The interplay between years of service and average age presents a complex yet insightful picture. A workforce with a high average tenure suggests a wealth of institutional knowledge and experience; however, an aging workforce may lead to challenges as senior employees retire.

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



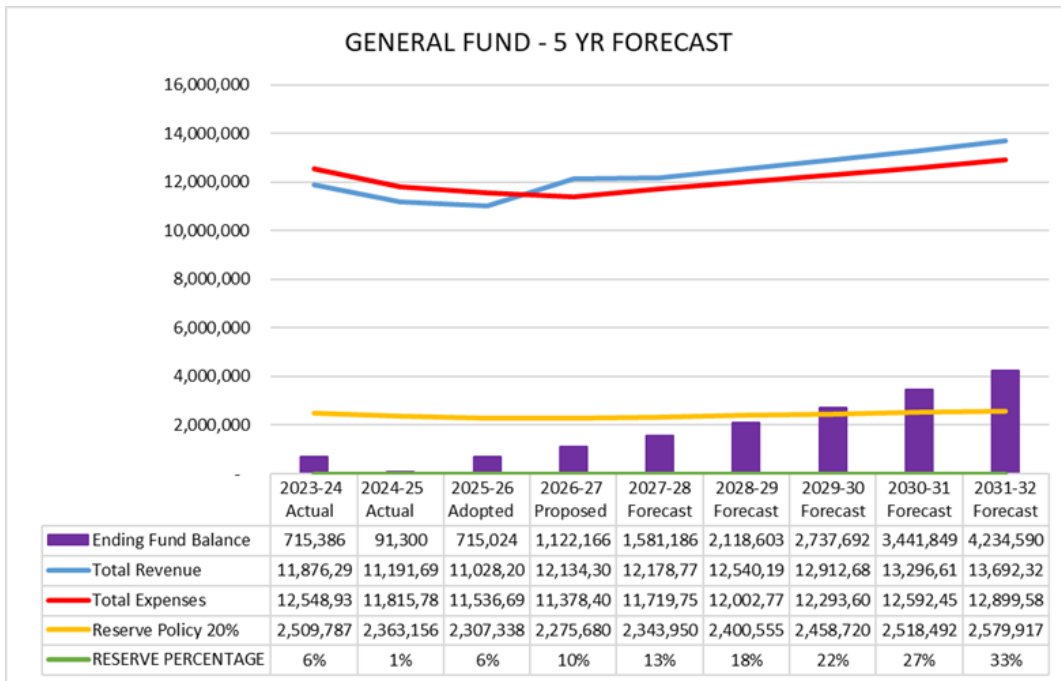
| Budget by Function | Total | By Classifications | | | | FTE |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|------------------|--------------|
| | | Personnel Services | Materials & Services | Capital Outlay | Debt Service | |
| 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.

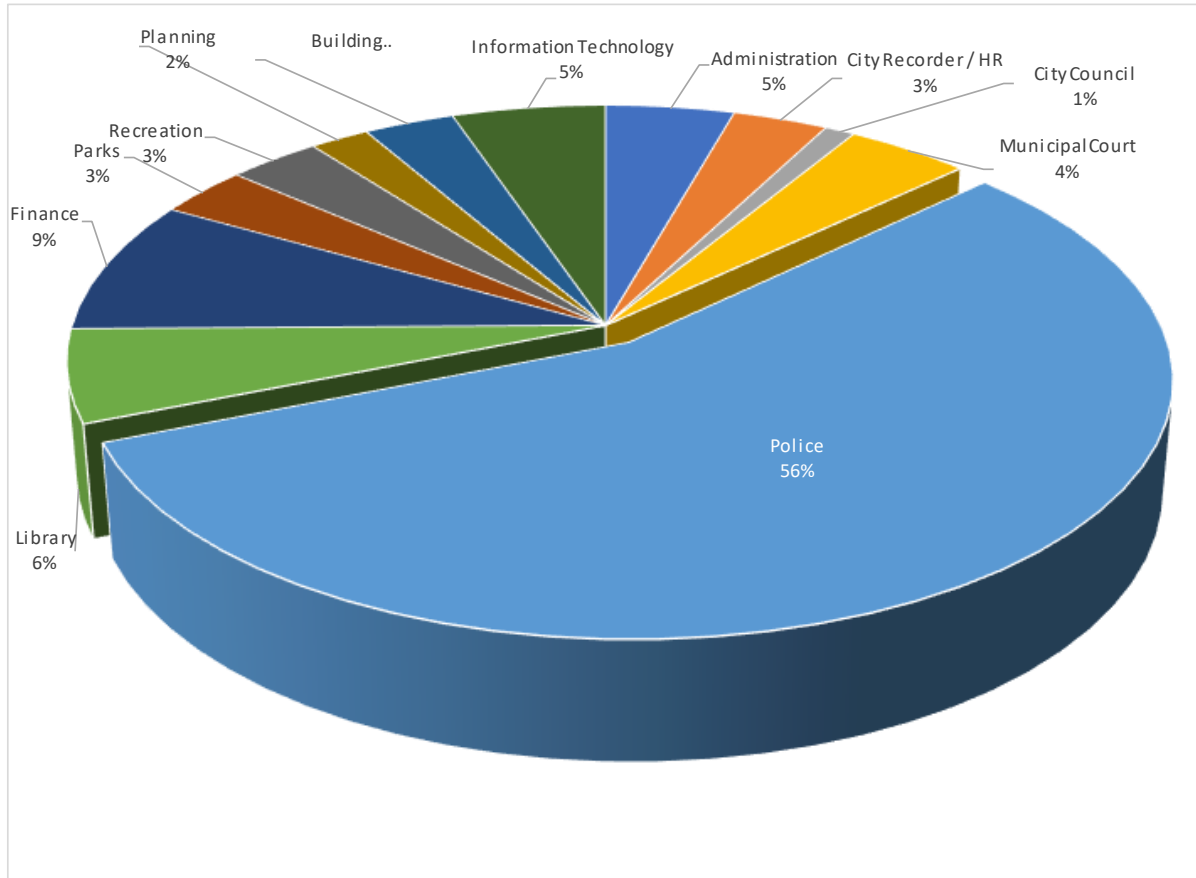
The General Fund operates with 13 divisions:

- 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 | 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

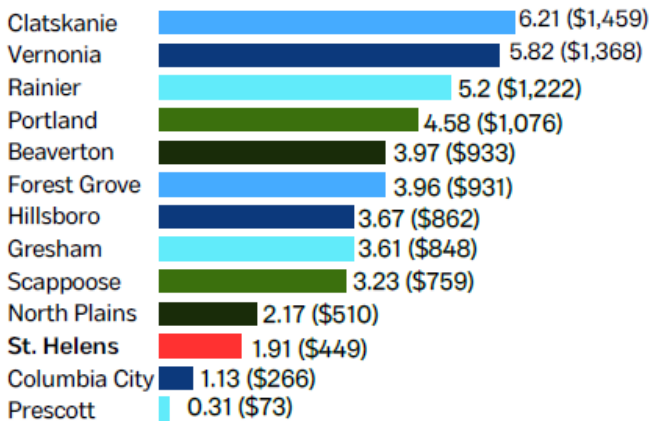
| GENERAL FUND | | 2023-24 | 2024-25 | 2025-26 | 2025-26 | 2026-27 |
|---------------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Actual | Actual | Adopted | Est YE | Proposed |
| RESOURCES | | | | | | |
| 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:

| <u>COUNCIL GOAL/ STRATEGIC</u> | | | | | | |
|--------------------------------|-----------------------|--|----------------|----------------|----------------|--------------------------|
| <u>DEPARTMENT/ DIVISION</u> | <u>PLAN</u> | <u>PERFORMANCE MEASUREMENTS</u> | <u>FY 2024</u> | <u>FY 2025</u> | <u>FY 2026</u> | <u>Notes</u> |
| 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 |
| RESOURCES | | | | | | |
| 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 |
| RESOURCES | | | | | | |
| 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 |
| EXPENSES | | | | | | |
| 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.

City of St. Helens

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.



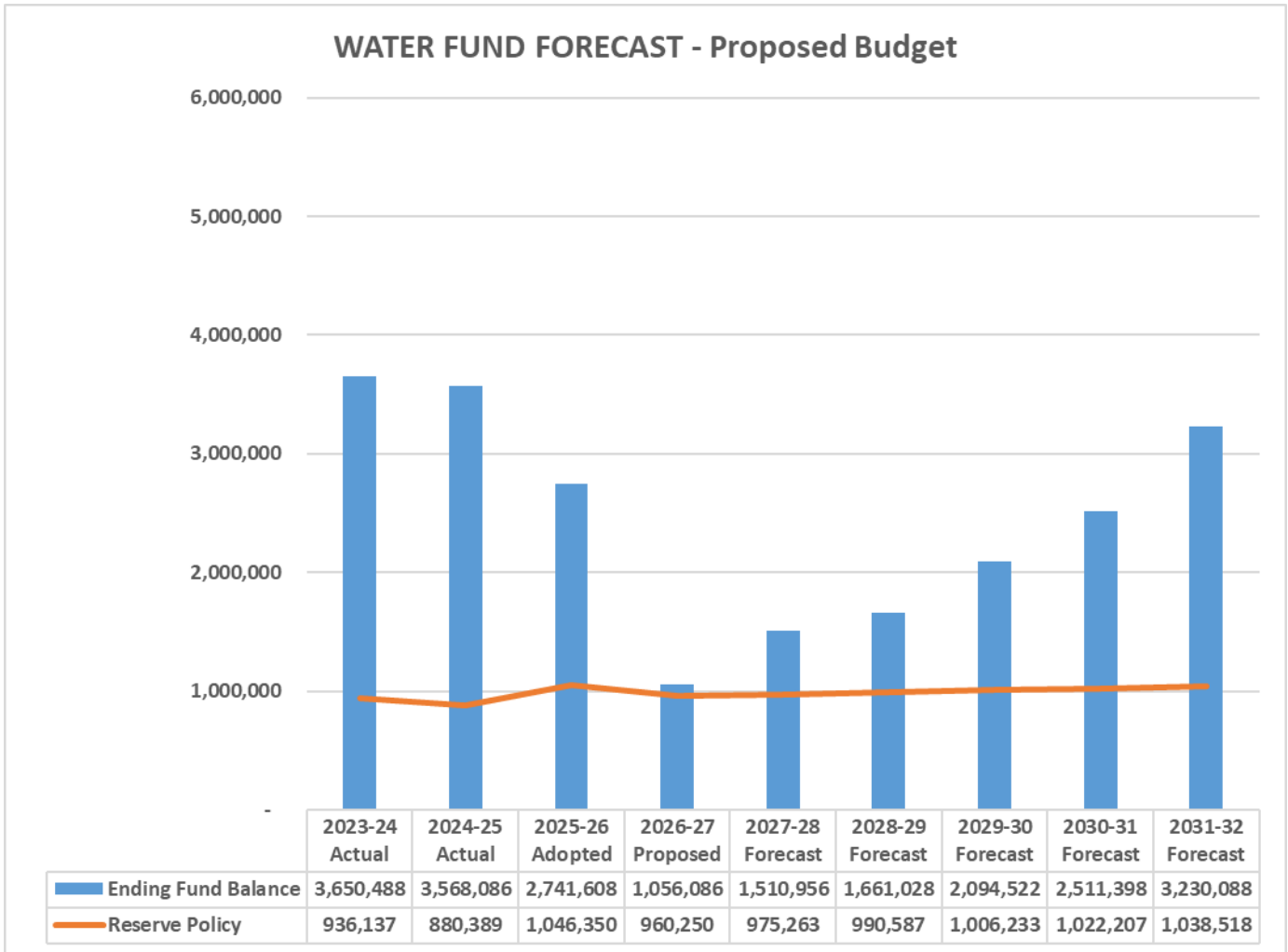
WATER FUND

| 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 CAPITALY 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 |

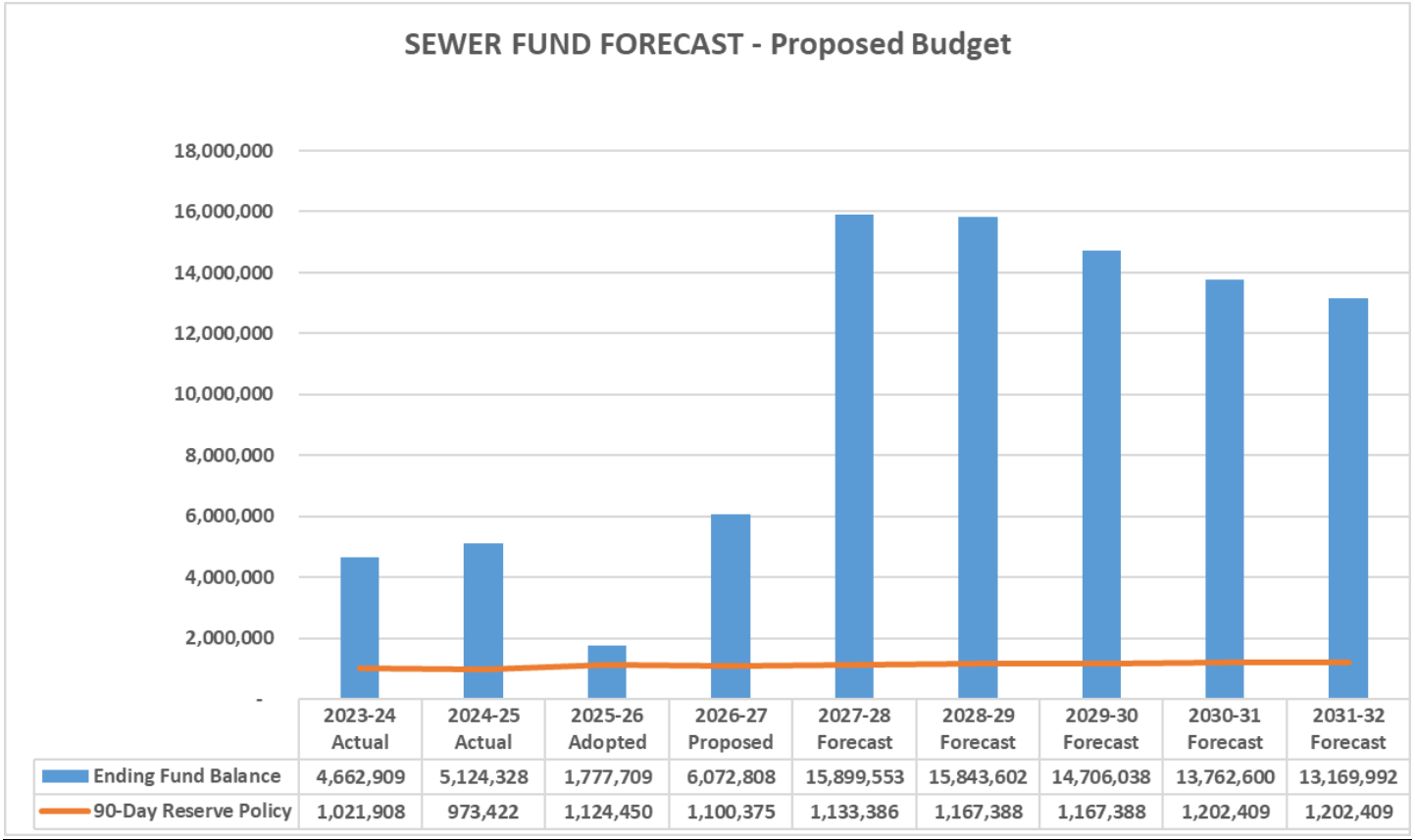
SEWER FUND
BY DEPARTMENT

| 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 |

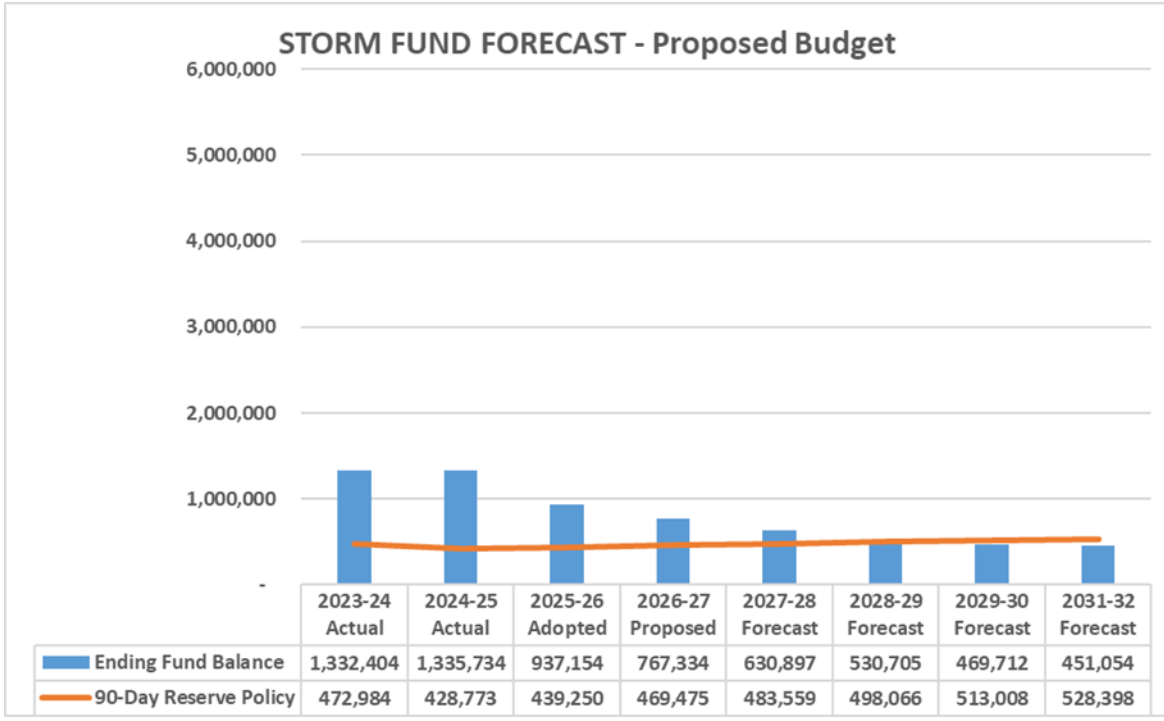
SEWER FUND FORECAST



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 |



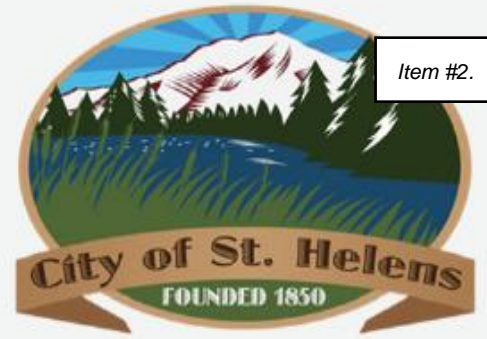
DISCONTINUED FUND/PROGRAM

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 | - | - | - |

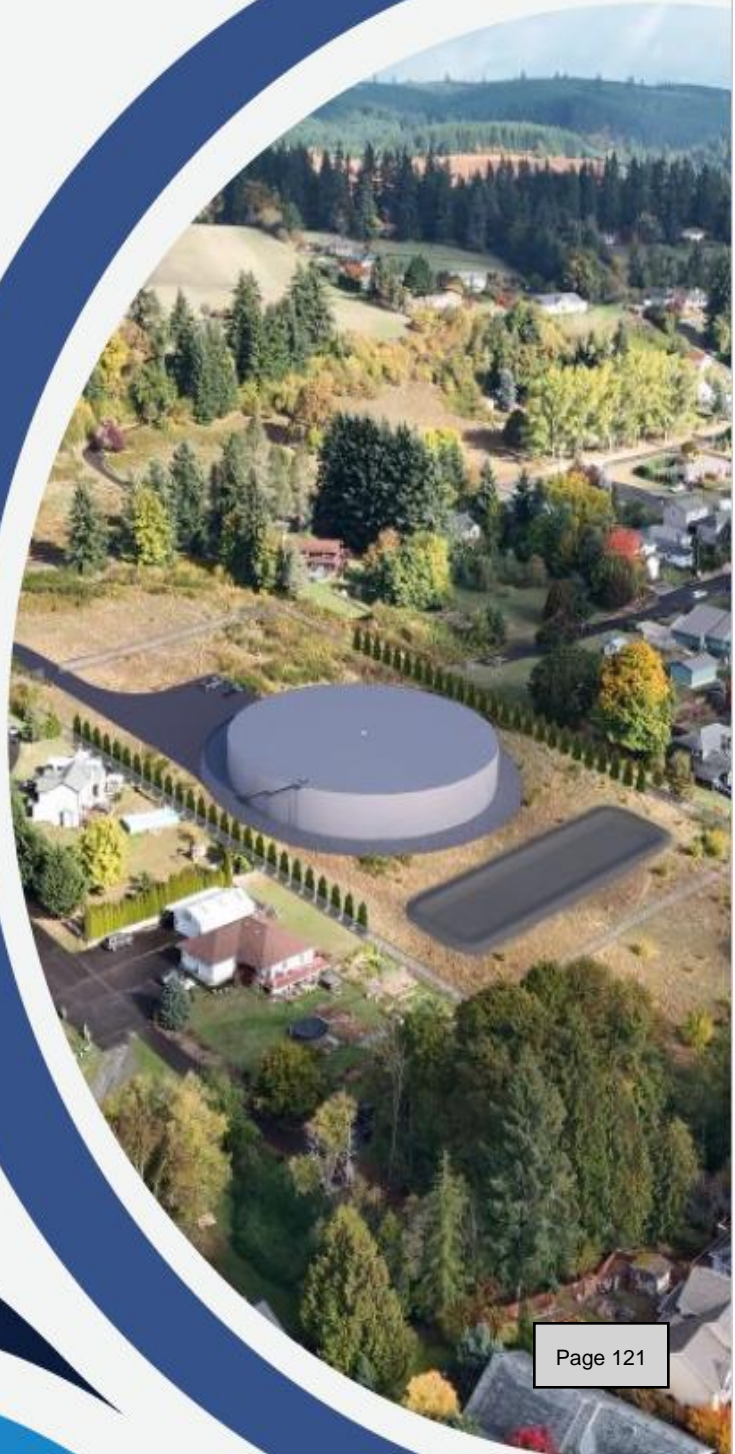


Item #2.

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 |
| | | | | 300,000 | |
| Sewer SDC | | | | | |
| 303 | 000 | 53406 | Basin 6 Pipeline Upsize | 400,000 | Fund Reserves |
| | | | | 400,000 | |
| 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 |
| | | | | 2,250,000 | |
| 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 |
| | | | | 13,375,000 | |
| 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 |
| | | | | 450,000 | |
| 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

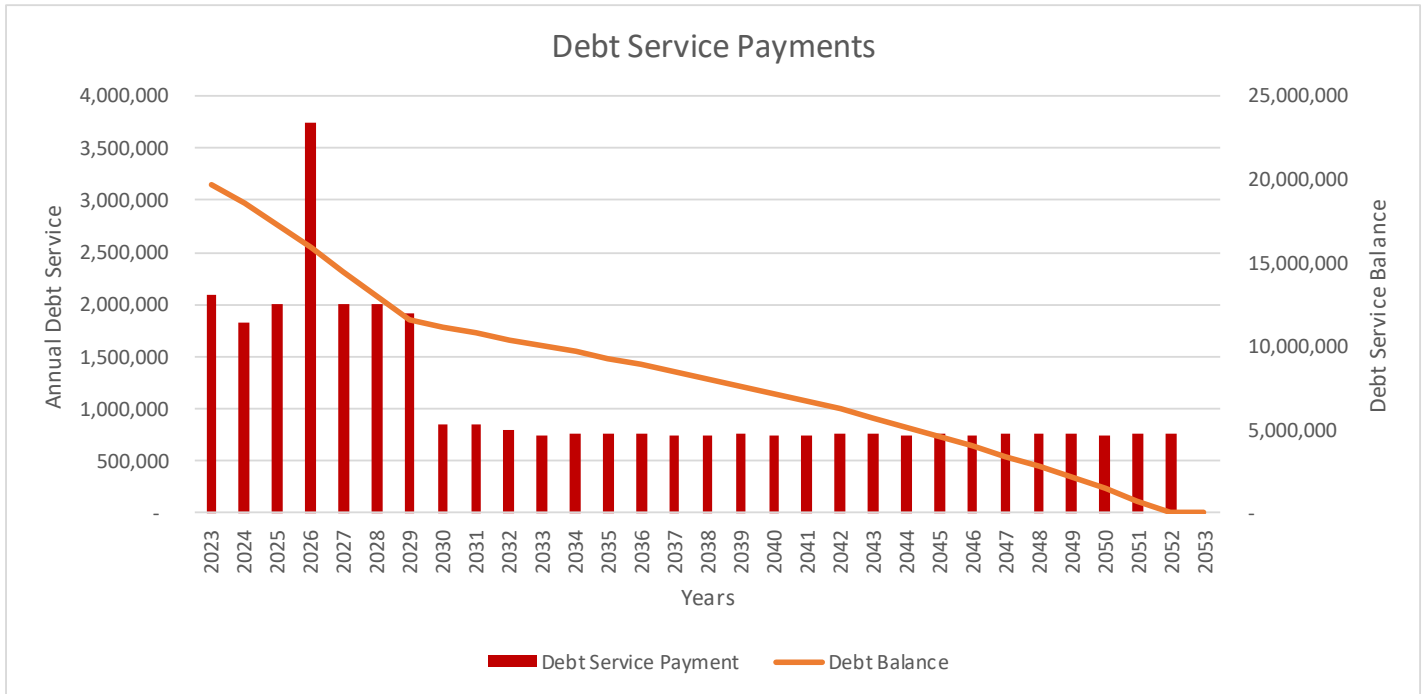
| | |
|--|-------------------------|
| Real Market Value | <u>2,302,220,420</u> |
| Debt Capacity at 3% | 69,066,613 |
| Less outstanding debt | <u>\$ 15,525,000</u> |
| Net debt subject to 3% limit marginal capacity | <u>\$ 53,541,612.60</u> |

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 |
| 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

City of St. Helens

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 levying taxes. | The value set by the County Assessor on real and personal taxable property as a basis for |
| 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.



FY2027 Proposed Budget



AGENDA

Call to Order

Introductions & Budget Committee Role (Budget Officer)

New Chair & Vice Chair Nominations (Budget Committee)

Approval of Previous Year Meeting Minutes (Committee Chair)

1. Budget Committee Minutes 5/29/2025

Receive Budget Message (Budget Officer)

Budget Assumptions & CIP (Budget Officer)

Break

Committee Discussions (Roundtable) (5 Minutes Each) (Committee Chair)

Committee Instructions for next meeting (Budget Officer)

Break

Public Comment (3 Minutes Each)

Public Hearing for State Shared Revenue (Committee Chair)

Adjournment to May 14, 2026 (Committee Chair)

Budget Committee Ground Rules

Declaration of Conflicts of Interest

Oregon Administrative Rules 150-504-400

The role of the Budget Committee is to review, discuss, make additions or deletions, and approve the proposed budget presented by the budget officer.

The budget committee's role is not to make management decisions, such as establishing or eliminating specific programs or services.

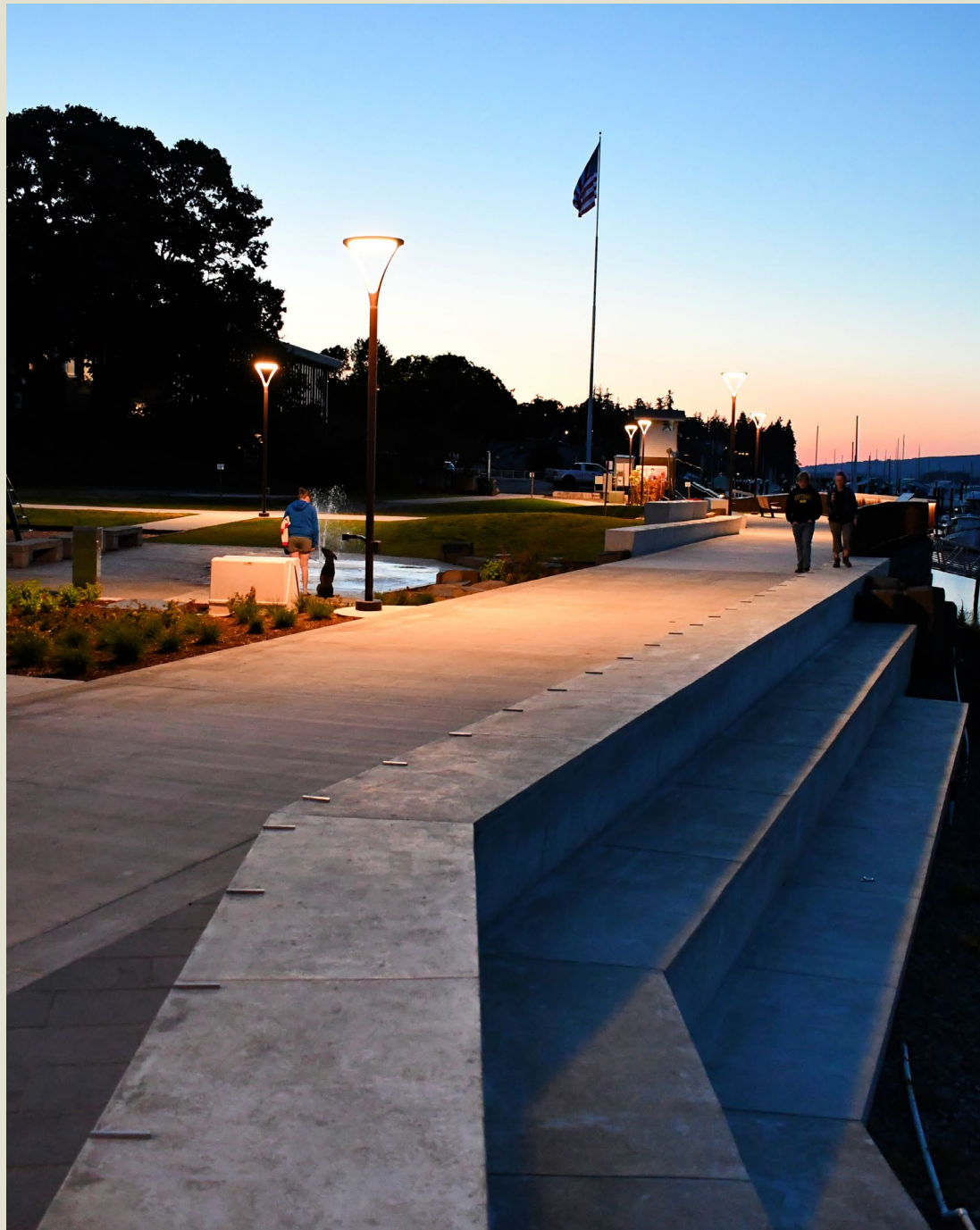
The proposed budget for the URA is prepared according to the timing of the approved projects within the plan and debt payment obligations. It is not the responsibility or role of the budget committee to determine the timing of the projects or to approve the projects that have already been adopted by the URA Board.



Chair & Vice-Chair Elections

Approval of 5/29/2025 Minutes

Receive Budget Message



Challenges

| GENERAL FUND | 2026-27 Proposed | 2027-28 Forecast | 2028-29 Forecast | 2029-30 Forecast | 2030-31 Forecast | 2031-32 Forecast |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| RESOURCES | | | | | | |
| GENERAL FUND REVENUE | 12,134,300 | 12,178,772 | 12,540,190 | 12,912,689 | 13,296,615 | 13,692,324 |
| TRANSFERS | - | - | - | - | - | - |
| Total Revenue | 12,134,300 | 12,178,772 | 12,540,190 | 12,912,689 | 13,296,615 | 13,692,324 |
| FUND BALANCE AVAILABLE | 366,266 | 1,122,166 | 1,581,186 | 2,118,603 | 2,737,692 | 3,441,849 |
| TOTAL RESOURCES | 12,500,566 | 13,300,938 | 14,121,376 | 15,031,292 | 16,034,307 | 17,134,173 |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| Dept 701 Admin | 448,500 | 461,955 | 475,814 | 490,088 | 504,791 | 519,934 |
| Dept 702 Recorder | 309,700 | 318,991 | 328,561 | 338,418 | 348,570 | 359,027 |
| Dept 703 Council | 67,500 | 69,525 | 71,611 | 73,759 | 75,972 | 78,251 |
| Dept 704 Court | 225,700 | 232,471 | 239,445 | 246,628 | 254,027 | 261,648 |
| Dept 705 Police | 4,714,500 | 4,855,935 | 5,001,613 | 5,151,661 | 5,306,211 | 5,465,398 |
| Dept 706 Library | 502,200 | 517,266 | 532,784 | 548,767 | 565,231 | 582,187 |
| Dept 707 Finance | 648,600 | 668,058 | 688,100 | 708,743 | 730,005 | 751,905 |
| Dept 708 Parks | 175,000 | 180,250 | 185,658 | 191,227 | 196,964 | 202,873 |
| Dept 709 Recreation | 280,800 | 289,224 | 297,901 | 306,838 | 316,043 | 325,524 |
| Dept 710 Planning | 200,800 | 206,824 | 213,029 | 219,420 | 226,002 | 232,782 |
| Dept 711 Building | 310,100 | 319,403 | 328,985 | 338,855 | 349,020 | 359,491 |
| Dept 712 Technology | 166,300 | 171,289 | 176,428 | 181,721 | 187,172 | 192,787 |
| Dept 715 General | - | - | - | - | - | - |
| TOTAL PERSONNEL SERVICES | 8,049,700 | 8,291,191 | 8,539,927 | 8,796,125 | 9,060,008 | 9,331,809 |
| MATERIALS & SERVICES | | | | | | |
| Dept 701 Admin | 37,600 | 38,728 | 39,115 | 39,506 | 39,901 | 40,301 |
| Dept 702 Recorder | 49,700 | 51,191 | 51,703 | 52,220 | 52,742 | 53,270 |
| Dept 703 Council | 46,600 | 47,998 | 48,478 | 48,963 | 49,452 | 49,947 |
| Dept 704 Court | 243,700 | 251,011 | 253,521 | 256,056 | 258,617 | 261,203 |
| Dept 705 Police | 1,449,500 | 1,492,985 | 1,507,915 | 1,522,994 | 1,538,224 | 1,553,606 |
| Dept 706 Library | 143,800 | 148,114 | 149,595 | 151,091 | 152,602 | 154,128 |
| Dept 707 Finance | 280,500 | 288,915 | 291,804 | 294,722 | 297,669 | 300,646 |
| Dept 708 Parks | 172,800 | 177,984 | 179,764 | 181,561 | 183,377 | 185,211 |
| Dept 709 Recreation | 73,300 | 75,499 | 76,254 | 77,017 | 77,787 | 78,565 |
| Dept 710 Planning | 24,400 | 25,132 | 25,383 | 25,637 | 25,894 | 26,152 |
| Dept 711 Building | 32,600 | 33,578 | 33,914 | 34,253 | 34,595 | 34,941 |
| Dept 712 Technology | 413,000 | 425,390 | 429,644 | 433,940 | 438,280 | 442,663 |
| Dept 715 General | 361,200 | 372,036 | 375,756 | 379,514 | 383,309 | 387,142 |
| TOTAL MATERIALS & SERVICES | 3,328,700 | 3,428,561 | 3,462,847 | 3,497,475 | 3,532,450 | 3,567,774 |
| TOTAL EXPENDITURES | 11,378,400 | 11,719,752 | 12,002,773 | 12,293,600 | 12,592,458 | 12,899,583 |
| ENDING FUND BALANCE | 1,122,166 | 1,581,186 | 2,118,603 | 2,737,692 | 3,441,849 | 4,234,590 |
| 20% RESERVE POLICY | 2,275,680 | 2,343,950 | 2,400,555 | 2,458,720 | 2,518,492 | 2,579,000 |
| RESERVE PERCENTAGE | 10% | 13% | 18% | 22% | 27% | |
| 30% RESERVE DESIRE | 3,413,520 | 3,515,926 | 3,600,832 | 3,688,080 | 3,777,737 | 3,869,875 |

Assumptions

- Voter approval of \$24.00 general service fee
- Police Association contract negotiations
- No additional unanticipated expenditures
- Forecast assumes 3% increases in personnel costs and 1% increases in materials & services.
- Forecast for all revenue assumes a 1% growth in building and development.

Assumptions

Assumptions: Economic growth (new housing units) at 1% annually. Estimated cost of goods and services increase 3% annually; for illustrative purposes only. Adjust annually according to the CPI-West in December of previous year, with 3% max.

FY2027

10% Contingency reserve

| General Fund Deficit | FY | 24.00 What if ? | | Coverage Over/(Short) | # of Units | Est | |
|----------------------|------|----------------------|-----------------|-----------------------|------------|-------|----|
| | | General Service Fee | | | | Units | % |
| | | Monthly Per Unit Fee | Annual Revenues | | | | |
| 1,700,000 | | | | | 6,104 | | 1% |
| 1,751,000 | 2027 | 24.00 | 1,757,952 | 6,952 | 6,104 | 6 | 1% |
| 1,803,530 | 2028 | 24.62 | 1,805,138 | 1,608 | 6,110 | 6 | 1% |
| 1,857,636 | 2029 | 25.26 | 1,853,779 | (3,857) | 6,116 | 6 | 1% |
| 1,913,365 | 2030 | 25.92 | 1,903,919 | (9,446) | 6,122 | 6 | 1% |
| 1,970,766 | 2031 | 26.69 | 1,962,959 | (7,807) | 6,128 | 6 | 1% |
| 2,029,889 | 3032 | 27.39 | 2,016,466 | (13,422) | 6,134 | 6 | 1% |
| 2,090,786 | 2033 | 28.22 | 2,078,992 | (11,794) | 6,140 | 6 | 1% |
| 2,153,509 | 2034 | 28.96 | 2,136,079 | (17,430) | 6,146 | 6 | 1% |
| 2,218,114 | 2035 | 29.83 | 2,202,309 | (15,805) | 6,152 | 6 | 1% |
| 2,284,658 | 2036 | 30.73 | 2,270,591 | (14,067) | 6,158 | 6 | 1% |
| 2,353,198 | 2037 | 31.55 | 2,333,591 | (19,607) | 6,164 | 6 | 1% |

General Fund – No Fee, No PD

Item #3.

| GENERAL FUND | 2026-27 Proposed | 2027-28 Forecast | 2028-29 Forecast | 2029-30 Forecast | 2030-31 Forecast | 2031-32 Forecast |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| RESOURCES | | | | | | |
| GENERAL FUND REVENUE | 10,183,100 | 10,363,952 | 10,670,966 | 10,987,430 | 11,313,641 | 11,649,904 |
| TRANSFERS | - | - | - | - | - | - |
| Total Revenue | 10,183,100 | 10,363,952 | 10,670,966 | 10,987,430 | 11,313,641 | 11,649,904 |
| FUND BALANCE AVAILABLE | 366,266 | 1,754,966 | 2,989,086 | 4,219,857 | 5,444,045 | 6,658,151 |
| TOTAL RESOURCES | 10,549,366 | 12,118,918 | 13,660,052 | 15,207,287 | 16,757,686 | 18,308,055 |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| Dept 701 Admin | 448,500 | 461,955 | 475,814 | 490,088 | 504,791 | 519,934 |
| Dept 702 Recorder | 309,700 | 318,991 | 328,561 | 338,418 | 348,570 | 359,027 |
| Dept 703 Council | 67,500 | 69,525 | 71,611 | 73,759 | 75,972 | 78,251 |
| Dept 704 Court | 225,700 | 232,471 | 239,445 | 246,628 | 254,027 | 261,648 |
| Dept 705 Police | - | - | - | - | - | - |
| Dept 706 Library | 502,200 | 517,266 | 532,784 | 548,767 | 565,231 | 582,187 |
| Dept 707 Finance | 648,600 | 668,058 | 688,100 | 708,743 | 730,005 | 751,905 |
| Dept 708 Parks | 175,000 | 180,250 | 185,658 | 191,227 | 196,964 | 202,873 |
| Dept 709 Recreation | 280,800 | 289,224 | 297,901 | 306,838 | 316,043 | 325,524 |
| Dept 710 Planning | 200,800 | 206,824 | 213,029 | 219,420 | 226,002 | 232,782 |
| Dept 711 Building | 310,100 | 319,403 | 328,985 | 338,855 | 349,020 | 359,491 |
| Dept 712 Technology | 166,300 | 171,289 | 176,428 | 181,721 | 187,172 | 192,787 |
| Dept 715 General | - | - | - | - | - | - |
| TOTAL PERSONNEL SERVICES | 3,335,200 | 3,435,256 | 3,538,314 | 3,644,463 | 3,753,797 | 3,866,411 |
| MATERIALS & SERVICES | | | | | | |
| Dept 701 Admin | 37,600 | 38,728 | 39,115 | 39,506 | 39,901 | 40,301 |
| Dept 702 Recorder | 49,700 | 51,191 | 51,703 | 52,220 | 52,742 | 53,270 |
| Dept 703 Council | 46,600 | 47,998 | 48,478 | 48,963 | 49,452 | 49,947 |
| Dept 704 Court | 243,700 | 251,011 | 253,521 | 256,056 | 258,617 | 261,203 |
| Dept 705 Police | - | - | - | - | - | - |
| Dept 706 Library | 143,800 | 148,114 | 149,595 | 151,091 | 152,602 | 154,128 |
| Dept 707 Finance | 280,500 | 288,915 | 291,804 | 294,722 | 297,669 | 300,646 |
| Dept 708 Parks | 172,800 | 177,984 | 179,764 | 181,561 | 183,377 | 185,211 |
| Dept 709 Recreation | 73,300 | 75,499 | 76,254 | 77,017 | 77,787 | 78,565 |
| Dept 710 Planning | 24,400 | 25,132 | 25,383 | 25,637 | 25,894 | 26,152 |
| Dept 711 Building | 32,600 | 33,578 | 33,914 | 34,253 | 34,595 | 34,941 |
| Dept 712 Technology | 413,000 | 425,390 | 429,644 | 433,940 | 438,280 | 442,663 |
| Dept 715 General | 361,200 | 372,036 | 375,756 | 379,514 | 383,309 | 387,142 |
| TOTAL MATERIALS & SERVICES | 1,879,200 | 1,935,576 | 1,954,932 | 1,974,481 | 1,994,226 | 2,014,168 |
| TRANSFERS | | | | | | |
| Dept 015 Transfers | 3,580,000 | 3,759,000 | 3,946,950 | 4,144,298 | 4,351,512 | 4,569,088 |
| TOTAL EXPENDITURES | 8,794,400 | 9,129,832 | 9,440,195 | 9,763,242 | 10,099,535 | 10,449,667 |
| ENDING FUND BALANCE | 1,754,966 | 2,989,086 | 4,219,857 | 5,444,045 | 6,658,151 | 7,858,388 |
| 20% RESERVE POLICY | 1,758,880 | 1,825,966 | 1,888,039 | 1,952,648 | 2,019,907 | 2,089,933 |
| RESERVE PERCENTAGE | 20% | 33% | 45% | 56% | 66% | 75% |
| 30% RESERVE DESIRE | 2,638,320 | 2,738,950 | 2,832,059 | 2,928,973 | 3,029,861 | 3,134,900 |

Police Service Fund (New Special Revenue Fund)

Item #3.

| POLICE DEPARTMENT | | 2026-27 Proposed |
|---------------------------------|------------------------|-----------------------------|
| REVENUE | | |
| 200-000-32007 | Intergovernmental-SRO | - |
| 200-000-33008 | Grants-Police | - |
| 200-000- | Police Service Fee | 1,812,000 |
| 200-000-35016 | Fees-Police Training | 4,000 |
| 200-000-37003 | Misc-PD | 49,200 |
| 200-000-37010 | Interfund Rev – OPIOID | 140,000 |
| 200-000-38001 | GF Support | 3,580,000 |
| 200-000-39001 | Ending Fund Balance | - |
| TOTAL RESOURCES | | 5,585,200 |
| PERSONNEL SERVICES | | |
| 200-705-50001 | Wages | 2,300,000 |
| 200-705-50004 | Overtime | 370,000 |
| 200-705-51005 | CIS Insurance | 760,000 |
| 200-705-51006 | VEBA | 40,000 |
| 200-705-51007 | Retirement | 971,000 |
| 200-705-51008 | Taxes | 223,000 |
| 200-705-51015 | Other Benefits | 45,000 |
| 200-705-51017 | Fitness Reimbursement | 5,500 |
| TOTAL PERSONNEL SERVICES | | 4,714,500 |

| MATERIALS & SERVICES | | |
|---------------------------------------|------------------------------|------------------|
| 200-705-52001 | Operating Supplies | 67,600 |
| 200-705-52002 | Personnel Uniforms Equipment | 30,000 |
| 200-705-52003 | Utilities | 17,000 |
| 200-705-52006 | Computer Maintenance | 42,000 |
| 200-705-52010 | Telephone | 24,500 |
| 200-705-52014 | Recruiting Expenses | - |
| 200-705-52018 | Professional Development | 20,000 |
| 200-705-52019 | Professional Services | 80,000 |
| 200-705-52021 | Equipment Maintenance | 5,400 |
| 200-705-52022 | Fuel/Oil | 80,000 |
| 200-705-52023 | Facility Maintenance | 35,000 |
| 200-705-52027 | IT Charges | 3,000 |
| 200-705-52086 | Tactical | 65,000 |
| 200-705-52097 | Enterprise Fleet | 245,000 |
| 200-705-52098 | Fleet Maintenance | 25,000 |
| 200-705-52102 | New Hire Equipment | 12,000 |
| 200-705-52115 | Report Writer | 90,000 |
| 200-705-52117 | Body Cameras | 58,000 |
| 200-705-52118 | C-Com Service Fee | 550,000 |
| TOTAL MATERIALS & SERVICES | | 1,449,500 |
| CONTINGENCY | | |
| 200-705-58001 | Contingency | (578,800) |
| Ending Fund Balance | | - |
| TOTAL EXPENDITURES | | 5,585,200 |

Police Service Fee

Assumptions: Economic growth (new housing units) at 1% annually. Estimated cost of goods and services increase 3% annually; for illustrative purposes only. Alternative could be to adjust annually according to the CPI-West in December of previous year.

FY2027

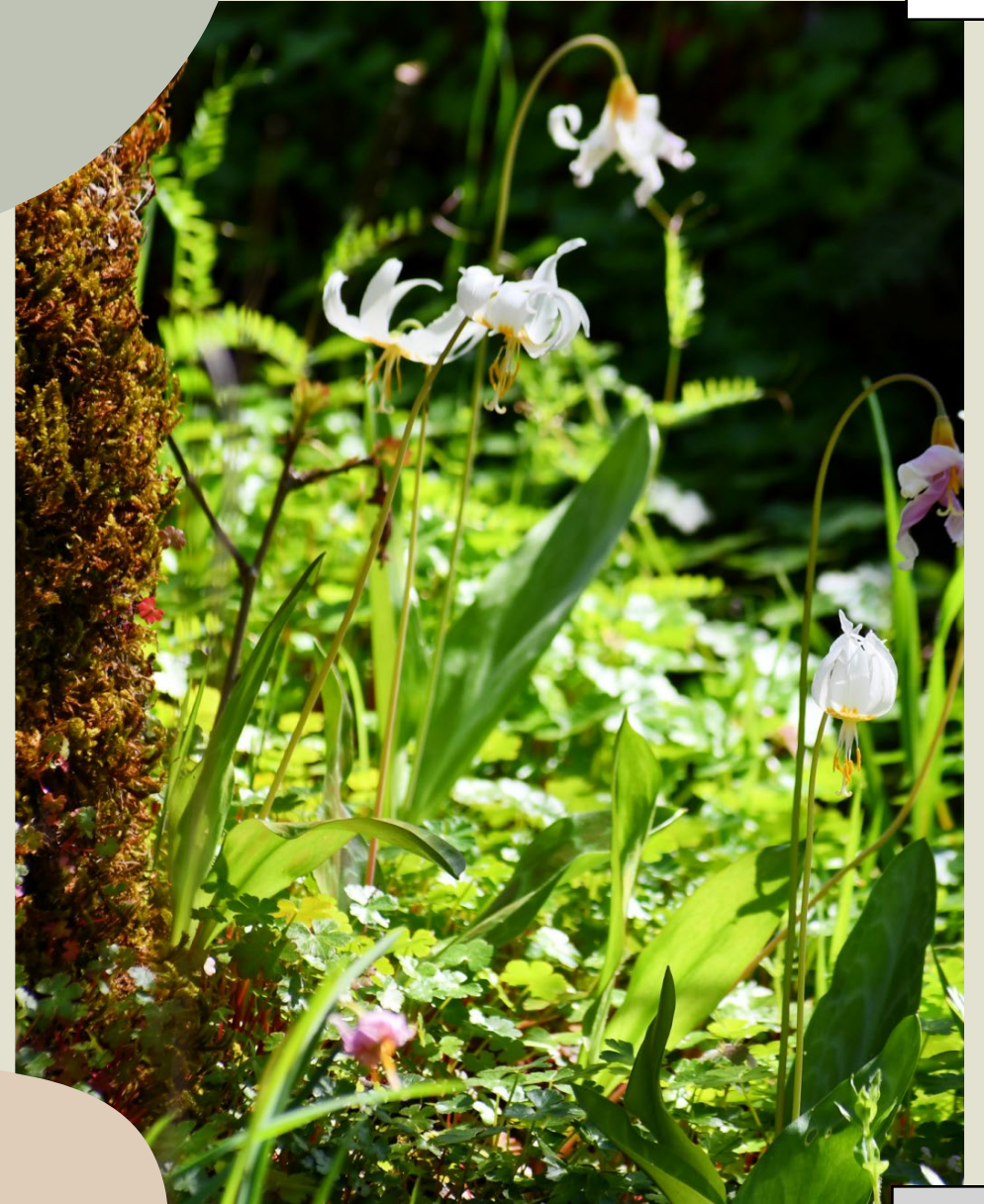
20% Contingency reserve

| Police Service Fund Deficit | FY | 49.50 What if ? | | Coverage Over/(Short) | # of Units | Est | |
|-----------------------------|------|----------------------|-----------------|-----------------------|------------|-------|----|
| | | General Service Fee | | | | Units | % |
| | | Monthly Per Unit Fee | Annual Revenues | | | | |
| 3,624,000 | 0 | | | | 6,104 | | 1% |
| 3,624,000 | 2027 | 49.50 | 3,625,776 | 1,776 | 6,104 | 6 | 1% |
| 3,732,720 | 2028 | 50.89 | 3,730,888 | (1,832) | 6,110 | 6 | 1% |
| 3,844,702 | 2029 | 52.31 | 3,839,249 | (5,452) | 6,116 | 6 | 1% |
| 3,960,043 | 2030 | 53.78 | 3,950,960 | (9,083) | 6,122 | 6 | 1% |
| 4,078,844 | 2031 | 55.39 | 4,073,477 | (5,367) | 6,128 | 6 | 1% |
| 4,201,209 | 3032 | 56.96 | 4,192,429 | (8,781) | 6,134 | 6 | 1% |
| 4,327,246 | 2033 | 58.66 | 4,322,425 | (4,820) | 6,140 | 6 | 1% |
| 4,457,063 | 2034 | 60.32 | 4,449,073 | (7,990) | 6,146 | 6 | 1% |
| 4,590,775 | 2035 | 62.13 | 4,587,019 | (3,756) | 6,152 | 6 | 1% |
| 4,728,498 | 2036 | 64.00 | 4,729,238 | 740 | 6,158 | 6 | 1% |
| 4,870,353 | 2037 | 65.82 | 4,868,464 | (1,889) | 6,164 | 6 | 1% |

LET'S TAKE A BREAK

Committee Roundtable Discussion – 5 minutes each

Committee Instructions for next meeting



BREAK TIME

Item #3.

to be followed by:

Public Comment (3 minutes each)

Public Hearing for State Shared Revenue

Adjourn to May 14, 2026



FY 2027 Proposed Budget Alternatives

In the event 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.

The following charts reflect the alternative General Fund Summary, Forecast and Police Services Fund.



Alternative General Fund Summary- FY2027

| 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 | 10,183,100 |
| 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 | 10,549,366 |
| 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 | - |
| 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 | 3,335,200 |
| 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 | - |
| 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 | 1,879,200 |
| TRANSFERS | | | | | |
| 200-000- Transfers | - | - | - | - | 3,580,000 |
| CONTINGENCY | | | | | |
| Dept 715 Contingency | - | - | 715,024 | - | 1,754,966 |
| UNAPPROPRIATED FUND BALANCE | | | | | |
| Dept 715 Ending Fund Balance | 715,387 | 91,301 | - | 366,266 | - |
| TOTAL EXPENDITURES | 13,264,320 | 11,907,082 | 12,251,714 | 12,305,516 | 10,549,366 |

Alternative General Fund Forecast -FY2027

| GENERAL FUND | 2026-27 Proposed | 2027-28 Forecast | 2028-29 Forecast | 2029-30 Forecast | 2030-31 Forecast | 2031-32 Forecast |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| RESOURCES | | | | | | |
| GENERAL FUND REVENUE | 10,183,100 | 10,363,952 | 10,670,966 | 10,987,430 | 11,313,641 | 11,649,904 |
| TRANSFERS | - | - | - | - | - | - |
| Total Revenue | 10,183,100 | 10,363,952 | 10,670,966 | 10,987,430 | 11,313,641 | 11,649,904 |
| FUND BALANCE AVAILABLE | 366,266 | 1,754,966 | 2,989,086 | 4,219,857 | 5,444,045 | 6,658,151 |
| TOTAL RESOURCES | 10,549,366 | 12,118,918 | 13,660,052 | 15,207,287 | 16,757,686 | 18,308,055 |
| EXPENDITURES | | | | | | |
| PERSONNEL SERVICES | | | | | | |
| Dept 701 Admin | 448,500 | 461,955 | 475,814 | 490,088 | 504,791 | 519,934 |
| Dept 702 Recorder | 309,700 | 318,991 | 328,561 | 338,418 | 348,570 | 359,027 |
| Dept 703 Council | 67,500 | 69,525 | 71,611 | 73,759 | 75,972 | 78,251 |
| Dept 704 Court | 225,700 | 232,471 | 239,445 | 246,628 | 254,027 | 261,648 |
| Dept 705 Police | - | - | - | - | - | - |
| Dept 706 Library | 502,200 | 517,266 | 532,784 | 548,767 | 565,231 | 582,187 |
| Dept 707 Finance | 648,600 | 668,058 | 688,100 | 708,743 | 730,005 | 751,905 |
| Dept 708 Parks | 175,000 | 180,250 | 185,658 | 191,227 | 196,964 | 202,873 |
| Dept 709 Recreation | 280,800 | 289,224 | 297,901 | 306,838 | 316,043 | 325,524 |
| Dept 710 Planning | 200,800 | 206,824 | 213,029 | 219,420 | 226,002 | 232,782 |
| Dept 711 Building | 310,100 | 319,403 | 328,985 | 338,855 | 349,020 | 359,491 |
| Dept 712 Technology | 166,300 | 171,289 | 176,428 | 181,721 | 187,172 | 192,787 |
| Dept 715 General | - | - | - | - | - | - |
| TOTAL PERSONNEL SERVICES | 3,335,200 | 3,435,256 | 3,538,314 | 3,644,463 | 3,753,797 | 3,866,411 |
| MATERIALS & SERVICES | | | | | | |
| Dept 701 Admin | 37,600 | 38,728 | 39,115 | 39,506 | 39,901 | 40,301 |
| Dept 702 Recorder | 49,700 | 51,191 | 51,703 | 52,220 | 52,742 | 53,270 |
| Dept 703 Council | 46,600 | 47,998 | 48,478 | 48,963 | 49,452 | 49,947 |
| Dept 704 Court | 243,700 | 251,011 | 253,521 | 256,056 | 258,617 | 261,203 |
| Dept 705 Police | - | - | - | - | - | - |
| Dept 706 Library | 143,800 | 148,114 | 149,595 | 151,091 | 152,602 | 154,128 |
| Dept 707 Finance | 280,500 | 288,915 | 291,804 | 294,722 | 297,669 | 300,646 |
| Dept 708 Parks | 172,800 | 177,984 | 179,764 | 181,561 | 183,377 | 185,211 |
| Dept 709 Recreation | 73,300 | 75,499 | 76,254 | 77,017 | 77,787 | 78,565 |
| Dept 710 Planning | 24,400 | 25,132 | 25,383 | 25,637 | 25,894 | 26,152 |
| Dept 711 Building | 32,600 | 33,578 | 33,914 | 34,253 | 34,595 | 34,941 |
| Dept 712 Technology | 413,000 | 425,390 | 429,644 | 433,940 | 438,280 | 442,663 |
| Dept 715 General | 361,200 | 372,036 | 375,756 | 379,514 | 383,309 | 387,142 |
| TOTAL MATERIALS & SERVICE: | 1,879,200 | 1,935,576 | 1,954,932 | 1,974,481 | 1,994,226 | 2,014,168 |
| TRANSFERS | | | | | | |
| 200-000- Transfers | 3,580,000 | 3,759,000 | 3,946,950 | 4,144,298 | 4,351,512 | 4,569,088 |
| TOTAL EXPENDITURES | 8,794,400 | 9,129,832 | 9,440,195 | 9,763,242 | 10,099,535 | 10,449,667 |

Alternative Police Services Fund FY2027

| POLICE SERVICES FUND | | 2026-27 Proposed |
|---------------------------------------|------------------------------|-----------------------------|
| REVENUE | | |
| 200-000-32007 | Intergovernmental-SRO | - |
| 200-000-33008 | Grants-Police | - |
| 200-000- | Police Service Fee | 1,812,000 |
| 200-000-35016 | Fees-Police Training | 4,000 |
| 200-000-37003 | Misc-PD | 49,200 |
| 200-000-37010 | Interfund Rev – OPIOID | 140,000 |
| 200-000-38001 | GF Support | 3,580,000 |
| 200-000-39001 | Ending Fund Balance | - |
| TOTAL RESOURCES | | 5,585,200 |
| PERSONNEL SERVICES | | |
| 200-705-50001 | Wages | 2,300,000 |
| 200-705-50004 | Overtime | 370,000 |
| 200-705-51005 | CIS Insurance | 760,000 |
| 200-705-51006 | VEBA | 40,000 |
| 200-705-51007 | Retirement | 971,000 |
| 200-705-51008 | Taxes | 223,000 |
| 200-705-51015 | Other Benefits | 45,000 |
| 200-705-51017 | Fitness Reimbursement | 5,500 |
| TOTAL PERSONNEL SERVICES | | 4,714,500 |
| MATERIALS & SERVICES | | |
| 200-705-52001 | Operating Supplies | 67,600 |
| 200-705-52002 | Personnel Uniforms Equipment | 30,000 |
| 200-705-52003 | Utilities | 17,000 |
| 200-705-52006 | Computer Maintenance | 42,000 |
| 200-705-52010 | Telephone | 24,500 |
| 200-705-52014 | Recruiting Expenses | - |
| 200-705-52018 | Professional Development | 20,000 |
| 200-705-52019 | Professional Services | 80,000 |
| 200-705-52021 | Equipment Maintenance | 5,400 |
| 200-705-52022 | Fuel/Oil | 80,000 |
| 200-705-52023 | Facility Maintenance | 35,000 |
| 200-705-52027 | IT Charges | 3,000 |
| 200-705-52086 | Tactical | 65,000 |
| 200-705-52097 | Enterprise Fleet | 245,000 |
| 200-705-52098 | Fleet Maintenance | 25,000 |
| 200-705-52102 | New Hire Equipment | 12,000 |
| 200-705-52115 | Report Writer | 90,000 |
| 200-705-52117 | Body Cameras | 58,000 |
| 200-705-52118 | C-Com Service Fee | 550,000 |
| TOTAL MATERIALS & SERVICES | | 1,449,500 |
| CONTINGENCY | | |
| 200-705-58001 | Contingency | (578,800) |
| Ending Fund Balance | | - |
| TOTAL EXPENDITURES | | 5,585,200 |

From: [Ellen Jacobson](#)
To: [Jamie Edwards](#)
Cc: [Suzanne Bishop](#)
Subject: [External] Budget Committee - Public Comment in Support of the Library
Date: Wednesday, May 6, 2026 11:56:38 AM

Budget Committee Meeting - May 6, 2026

Public Comment

I am writing to you regarding the proposed cuts to staff and service reductions to the St. Helens Public Library.

As a St Helens Library Board and library volunteer, I've seen firsthand the staff's professionalism and dedication to serving our community and how the services the library provides enhances our community's livability, supports entrepreneurs and small businesses, provides safe development and socialization opportunities for children and teens, supports individual development, and fosters connections across our community, among other things.

I'm concerned people do not understand the considerable value the library provides to the community and the significant return on investment we get from their services. Eliminating library staff and / or reducing their hours through furloughs will have a huge detrimental impact on our city. We will see programs eliminated, hinder our ability to provide a cooling center, reduce auditorium and meeting room availability (and associated rental revenue), and there will be fewer items available for patrons to check out.

On a related note, people have suggested that the library just needs more volunteers or even that it can be run solely on a volunteer basis. As dedicated as volunteers are, their service can't be expected to be consistent. It's not their job, and life gets in the way at times.

Additionally, if the library were to be operated solely by volunteers, we would no longer be considered a public library by Oregon statute and, therefore, would not have access to funding including state-funded databases, our summer reading program, teen internships, and the extensive support and expertise of the State Library of Oregon staff.

There's a reason why communities like ours have professional library staff – the specialized training and knowledge they bring to bear is invaluable.

I urge you to take into consideration the important and critical role the library and its staff play in our community as you deliberate budget cuts.

I do appreciate the difficult and challenging decisions the Budget Committee and City Council must make to address the budgetary shortfall. Thank you for your service to the community and the hard work you do on behalf of all of us.

Kind regards,

Ellen Jacobson

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Ellen Jacobson

From: [Shannon Kishpaugh](#)
To: [Jamie Edwards](#)
Subject: [External] Library cuts
Date: Wednesday, May 6, 2026 9:37:57 PM

Hello,

I am a 14 year resident of Deer Island. I am distressed to hear of the further cuts planned for the St Helens Library. Since I do not live in St Helens, I happily pay to use the library each year. Although I am an avid reader, the library has meant so much more than books. When my children were young, we attended story time and participated in the summer reading program each year. My kids looked forward to our weekly trips to the library, especially during the summer, when in addition to choosing new books, there were engaging weekly activities for them to participate in. As a transplant to the county with few personal connections, the library also provided an opportunity for my children to interact with their peers.

As they grew older, their needs changed and their library use looked different. It became a place to meet fellow students to work on school projects. For my oldest child, it was a safe place to do homework independently while waiting for her sibling to finish sports practice so she could drive them home. I also used the library for these same purposes when I went back to college 8 years ago.

I know this is barely scratching the surface of all that the library provides. Not to mention the tremendous staff facilitating it all.

Other families should have the opportunity to use the library and its programs like my family has.

Sincerely,
Shannon Kishpaugh

Comments regarding the proposed Library budget.**Submitted by Lynne Pettit, Library Board, St. Helens Public Library****May 7, 2026**

Dear members of the Budget Committee,

Under the St Helens proposed budget our library services would be drastically cut, with loss of 3 out of 7 staff that worked with over 38,000 visitors last year, and the numbers are growing. We are fortunate here in St Helens to have a Library that offers so much to our community. It serves as the center for many activities that enrich the lives of adults and children and fosters a healthy intellectual and cultural life. It is the “living room of our community”.

To start, I will mention Makerspace first, as it’s a place for kids, teens, and adults to conduct hands-on projects using problem solving, creativity and at the library’s initiative, to bring science, technology, engineering, art, and math (STEAM) to the community. The Lab contains a 3-D printer, laser cutter, computers, tablets, and other tools, for all ages.

Additionally, other projects, but not all, are the Summer Library Challenge (450+ last year) for Children and Adults, Winter Reading, Toddler/Preschool Storytime, and “Library of Things” where you can learn how to make pasta from a machine, learn about rain clouds, learn navigation constellations through a telescope, play with math and coding, or check out wi-fi hotspots.

The library provides many learning opportunities for families in our area that would otherwise be unaffordable. The library provides the internet for students and adults, and a safe place to study. There has been an increased use by small business owners, also for patrons navigating court documents, city transactions, health care paperwork, school support (middle school through Grad school) and more. Other resources include genealogy research, preschool resources, online media resources, and access to libraries throughout the state, and much more.

Please let our St. Helens City Council know that the proposed cuts to the library would drastically impact the many services the library provides that enrich our community.

Please protect this essential service and the resources that reflect the community in which we live. A safe place and welcoming to all.

Thank you for considering my comments.

My name is Diana Johnstun. My husband, Jesse, and I own 4 business rentals in St. Helens. Their square footages are 1776, 1696, 465, and 339 square feet. These are small commercial rentals.

I understand that the City of St. Helens is in a financial bind and looking for resources to increase the revenue. But having the fee increase by 380% takes my breath away.

I have paid \$200/year for the commercial rentals and this year it is now \$960. The fee makes no allowances to the size of the rental, the gross income or other factors. This means (if I understand correctly) that Walmart and Safeway have one unit price, to \$20 per month, while our spaces of far less square footage and commercial value all together, four units, increase to \$80 per month. This is an amount that comes directly out of our pocket because it is proportionally too large for us to pass on. In effect this is one more nail in the coffin of local business.

In addition, this targets apartment complexes in the same way. Assuming that this added cost is passed on to renters, which it must be, you have raised the rates of every renter in St. Helens by \$20 per month at the same time you have made significant investment in subsidized housing.

We are a retired couple and do not gouge our renters with high monthly rates.

In doing some local checking:

Estacada's commercial business license fee is \$85,
 Hillsboro's fee is \$105 (which covers the 1st 3 units), + \$5 (each additional unit)
 Rainier-\$45 (1st unit), + \$5 (each additional unit)
 Beaverton \$100
 Scappoose \$70 for 1st rental, + additional \$5 for each additional rental

Is it true that Broadleaf Arbor does not pay any license fees and property taxes and that many police responses are to Broadleaf Arbor? If that is correct, this small town which does not have a lot of commerce to help is tasked with shouldering financial responsibilities it is not equipped to provide.

I was told by a City of St Helens employee that there is no oversight in knowing who pays and who doesn't pay the license fees. And so, my husband and I are penalized for being honest citizens.

We request that this matter be reevaluated. Please consider not increasing fees by more than 25% per year. Please consider the commercial value or at least square footage in your calculations. Please consider the impact of this added drag on business. This will affect business and property values in our town.

Thank you,

Diana Johnstun

Diana Johnstun
 503.396.6293