BUDGET COMMITTEE

Thursday, May 01, 2025 at 6:00 PM
HYBRID: City Hall Council Chambers, 265 Strand Street & Zoom (details below)

AGENDA

Call to Order

Introductions & Budget Committee Role

New Chair & Vice Chair Nominations

Public Comment (5 Minutes Each)

Approval of Previous Year Meeting Minutes

1. Budget Committee Minutes 5/2/2024

Receive Budget Message

2. Budget Message & Proposed Budget FY2026

Budget Assumptions & CIP

Committee Discussions (Roundtable) (10 Minutes Each)

Check in for Adjournment to May 15, 2025

VIRTUAL MEETING DETAILS

Join Zoom Meeting
https://zoom.us/j/96075614237?pwd=Aiti0Mb99vFk6GOSXav3plr4c0Shhq.1

Meeting ID: 960 7561 4237
Passcode: 160450

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 #2 Reconvening

Thursday, May 02, 2024, at 6:00 PM

Draft Minutes

Members Present:

Mayor Rick Scholl
Council President Jessica Chilton
Councilor Mark Gundersen
Councilor Russell Hubbard
Councilor Brandon Sundeen
Chair Lew Mason
Committee Member Ivan Salas
Committee Member Jennifer Gilbert
Committee Member Jennifer Massey
Committee Member Steve Toschi

Members Absent:

None

Staff Present:

Gloria Butsch, Finance Director - Budget Officer
John Walsh, City Administrator
Jamie Edwards, Accountant II- Budget Committee Secretary
Jennifer Johnson, Accountant III
Suzanne Bishop, Library Director
Heidi Davis, Building Permit Technician
Crystal King, Communications Officer

Others:

Brady Preheim
Robyn Toschi
Lynne Pettit
Adam St Pierre
Tina Curry, Contracted Event Coordinator

Call to Order

6:00 p.m. called to order

APPROVAL OF MINUTES

1. Budget Committee Minutes 4/25/2024

Committee Member Steve Toschi requested a correction to the minutes regarding his motion about interest documentation. He clarified that he had asked for foundational documentation in the form of bank records to show the actual interest earned. Finance Director Gloria Butsch advised the recording would need to be reviewed.

Motion: Motion made by Councilor Gundersen, to approve the 4/25/2024 Budget Committee Minutes, with verified revisions. Second by Committee Member Toschi.
Voting Yea: Mayor Scholl, Councilor Gundersen, Councilor Hubbard, Councilor Sundeen, Chair Mason, Committee Member Salas, Committee Member Gilbert, Committee Member Massey, Committee Member Toschi

Review Submitted Questions & Staff Responses

Committee Member Jennifer Massey disclosed a potential conflict of interest due to her husband being a City of St Helens employee, a St. Helens Police Officer. Massey stated she has been in contact with the Executive Director of the Oregon Ethics Board, confirming the ability to participate and vote with these discussions, when providing this disclosure. A copy of the correspondence was provided at the April 25, 2024, Budget meeting.

Finance Director Butsch advised the Q & A was distributed in advance and at the request of the Committee, Butsch read through the questions and responses. The Q & A is included in the online meeting packet.

Additional discussion and questions

Question 1- No additional questions or comments.

Question 2 - Toschi asked if the Committee should re-evaluate the police overtime based on potential new staffing evaluation. Toschi states the St. Helens Police are the highest paid police in the Oregon, according to Zip Recruiter. Council President Jessica Chilton said that was not true. Committee Chair Lew Mason, said to continue with asking questions based on the Q & A provided. Toschi states if the Committee is comfortable with the pay, then they need to look for revenue production.

Councilor Russ Hubbard, asked to confirm that once the two new officers were hired, that overtime would reduce. Butsch advised she could not answer that as it was not her department. Massey recalled the two officers that are currently being hired, are to replace the two retiring, so overtime will be status quo and if the Levy passes and they can hire additional officers, then hopefully the overtime will go down. Chilton advised the City increased staffing and their wages to be competitive to our surrounding cities like Hillsboro, where we were losing officers too once they were trained. City Administrator John Walsh confirmed the increase in staffing and wages was to reduce turnover and costs for training.

Committee Member Jennifer Gilbert asked to confirm the Police station was getting a new roof. Walsh confirmed it was.

Mayor Rick Scholl advised of the Police staffing increases and budget increases over the last several years. Toschi stated his research reports St. Helens higher than Hillsboro and Bend. Chilton disagrees.

Butsch brought the meeting back around and read information from the Budget Manual and what the Committee can and cannot do. The Committee has no authority over contracts and salaries. Toschi said the Committee needs to decide what needs to be cut or if they need to tell people they need to pay additional amount on their billing. Butsch advised the Committee can tell departments, they need to cut budgets by a specific amount, they cannot say specific accounts. Gilbert advised overtime cannot be cut, there is always going to be overtime.

Continued discussion on opinions.

Chair Mason advised there is an agenda item for general discussion and to continue the Q&A.

Question 3 - Toschi asked if Contracted City Attorney Bill Monahan was going to be on call. Scholl advised no. Toschi discussed increasing the fee on the water bill and in his research did not find anything unlawful.

Question 4 - Massey shared an idea to charge a fee for service. Butsch advised that was a mechanism that could be used and advised the $10 fee currently charged on the water bill is per unit, not meter. Chilton asked how the fee for service would work. Massey advised typically they are for habitual calls, depending on what it is. Toschi asked who pays the fee. Massey advised the property or building owner. Scholl said it could also be charged to businesses that have a higher call out for theft. Toschi likes the idea of exploring that option and thinks it needs an analysis done to determine the risks to the City.

Toschi states if the City raised the rate on residential rentals to $240 a year per unit that will increase revenue by $272,160 a year. Continued discussion on the option to increase business licenses fees for rentals.

Question 5 & 6 - Toschi advised questions 5 & 6 were his, and that they can be skipped.

Question 7 - No other questions.

Question 8 –Massey asked if it was typical to add a proposed levy that has not yet passed into the proposed budget as it creates a lot of confusion. Butsch advised we cannot levy in a supplemental budget and yes, it is normal if they are anticipated. If the levy passes and the committee hasn't approved it, they will have to do a special publication. Chilton stated, having it in the budget now, gives the Committee a chance to vote on where the money goes.

Toschi wants to know what happens if the levy is not approved. Butsch advised that it was part of the discussion after the Q&A.

Question 9 - Massey thanked for clarification.

Question 10 - No additional questions or comments.

Question 11- Massey said this was her question and could skip it.

Question 12 - Toschi asked if "the fee" was the charge on the water bill. Butsch advised yes. Toschi asked if the fee was from $3 to $10 to build the station. Butsch and Scholl advised yes. Toschi asked if the increase of $7 was to add an officer. Butsch advised yes.

Massey states there is a lot of confusion on where money is coming from and going to for the officers and station. Butsch advised in the proposed budget, the transfer of $1M to the General Fund was to keep the General Fund at the 15% reserve. Massey asked if the original plan on the interest earnings would be used to build the station. Butsch advised there was no plan. Walsh advised there was no plan on interest earnings as the plan was to build a station and the money would be used, not earning interest.

Additional discussion and acknowledgment of careful balancing between leveraging accrued interest to support immediate budgetary needs and the implications of diverting funds dedicated initially for public safety purposes. The Committee assessed risks related to reallocating these resources and the importance of adhering to fiscal guidelines to maintain transparent and equitable fund utilization.

Question 13 - Toschi asked if the levy was to hire two additional officers, Butch advised yes, the two officers currently being hired, is to replace two officers retiring. The levy would hire two additional officers for a total of four additional officers.

Question 14 – Discussion focused on the tourism program's financial transparency and accountability, highlighting notable concerns regarding the City's access to the contractor-operated account. Several members raised significant issues about oversight, particularly pointing towards the City's inability to directly access or control the account managed by the contractor, Tina Curry or E2C.

Contractor responses emphasized confidentiality provisions, stating that specific entries within the account contained confidential information crucial to maintaining competitive pricing for entertainment and service providers.

Members discussed the necessity for better oversight and considered pursuing additional documentation or legal advisories to enhance transparency. The conversation underscored the importance of understanding the financial relationship between the City and the contractor, questioning the exact nature of the trust account and its implications for the City's proprietary interests. As stated by the contractor, there exists a long-standing arrangement where the contractor manages the operational finances of tourism events, reinvesting proceeds back into the program to sustain its viability. However, this setup necessitates a clear delineation of responsibilities and financial flows, which some members felt were insufficiently transparent.

Discussion highlighted that current contractual agreements stipulate that any remaining funds after the completion of contracted obligations should revert to the City, contingent upon the continuance, or otherwise, of the contract. The City Attorney reiterated that any transition should be managed carefully with potential legal oversight to ensure compliance with existing agreements. To this end, there was a suggestion for a formal examination or audit to ascertain the fiscal health and compliance of the existing arrangements, ensuring that City interests were safeguarded, and financial protocols adhered to, thereby maintaining public trust in the tourism program's administration.

7:43 p.m. break

Resumed 7:54 p.m.

Opportunity Discussion

The Committee discussed several revenue-generating ideas:

- **Implementing excess use fees for repeated police calls to specific properties.**

Motion: Motion made by Committee Member Toschi moved that the Council investigate adopting an excess use fee for repeated police calls, as discussed in the meeting, Massey seconded the motion.

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

- **Increasing business license fees for rental properties.**

Motion: Motion made by Toschi to recommend the Council consider the adoption of a business license fee of $240 fee for commercial and residential rental properties per year, seconded by Massey.

Discussion:

The Committee expressed concerns about the proposed increase in the fee from $20 to $240 that would put a burden on the renters. Alternative option was to increase at a lower rate. The Committee acknowledged the necessity of exploring diverse revenue opportunities to stabilize financial health without burdening residents.

Amended Motion: Motion was amended by Toschi to consider raising the per unit fee for residential and commercial rentals to $240 a year on the business license, seconded by Gilbert.

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

- **Implementing excess use fees for repeated police calls to specific properties.**

Motion: Motion made by Committee Member Toschi moved that the Council investigate adopting an excess use fee for repeated police calls, as discussed in the meeting, seconded by Committee Member Massey.

The motion passed unanimously.

- **Increasing the public safety fee on water bills if the police levy fails.**

Motion: Motion made by Committee Member Gilbert moved to recommend that if the police levy does not pass, a $15 increase to the Public Safety Fee on the water bills will be implemented to fund police positions, seconded by Massey.

Discussion: Toschi feels the Committee should be looking at recurring revenues. Walsh pointed out the General Fund supports all the departments. Another option was to charge a general services fee. Massey did not like the general services fee as it was not guaranteed to go towards public safety. Toschi said there is flexibility in that option. Gilbert asked about sunset clause; Butsch advised, that is something they could recommend. Committee

Member Ivan Silas states if the levy does not pass, that could be the citizens saying they do not want four more officers and could not support them going to the water bill. Thinks, should go back to levy for one to two officers.

Restated Motion: Motion restated by Gilbert to recommend Council increase the public safety fee by $15 if the levy doesn't pass, seconded by Committee Member Massey.
Voting Yea: Council President Chilton, Councilor Gundersen, Councilor Sundeen, Vice Chair Mason, Committee Member Gilbert, Committee Member Massey
Voting Nay: Mayor Scholl, Councilor Hubbard, Committee Member Salas, Committee Member Toschi

- **Allocating $1 million from future property sales to the General Fund.**

Motion: Motion made by Scholl to transfer $1 million dollars of one-time revenue from property sales into the General Fund, seconded by Toschi.

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

- **Authorizing the filling of Public Works positions.**

Motion: Motion made by Toschi to recommend the Council consider the authorization of filling of up to three positions in the Public Works Department, seconded by Salas.

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

Gilbert wanted to address a letter from a citizen about cutting the Parks Administrative position and asked if they can take the position at the Library to retain the administrative position. Walsh advised both the Parks Administrative position, and the Library positions were ARPA funds and temporary, that have ended. Sundeen said there are key responsibilities that position does and hopes there is a plan to take it over. Gilbert asked if that position can be retained. Scholl said originally the Parks and Recreation Manager used to fill the tasks of the Parks Administrative Assistant.

The Committee also discussed the potential impacts if the police levy fails, including possibly cutting police services. They debated whether to have a backup plan to increase fees if the levy fails, but did not reach consensus on this.

Approval of the Proposed Budget

Approval of the Proposed Budget. Process below:

Motion: Motion made by Gilbert to approve proposed budget for FY 2024/2025 and appropriations as shown on FY 2024/2025 Proposed Budget Expenditures Summary by Fund as amended; and to approve levy of the City's full tax rate of $1.9078 per $1,000 of assessed value for tax year 2024/2025. Seconded by Gundersen.

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

Reminder: May 16, URA Budget

Adjournment -9:33 p.m.
Respectfully Submitted by Jamie Edwards, Accountant III with assisted transcription by ClerkMintues.

CITY OF ST. HELENS

PROPOSED BUDGET

Fiscal Year 2025/26

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, 2024

Christopher P. Morrill

Executive Director

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HISTORY OF ST. HELENS, OREGON

St. Helens is a Columbia River community rich with history and culture. Situated on the beautiful Columbia River, St. Helens offers views of Mt. Hood, Mt. St. Helens, and Mt. Adams. A pleasant hour 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 well situated for many outdoor activities, including boating, fishing, walking, running, biking, hiking, golf, disc golf, and much more. St. Helens is the county seat for 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, 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 dissect the town a mile and a half from the river.

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 first named the town to honor local native chief, Kasenau, and then changed it to 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.

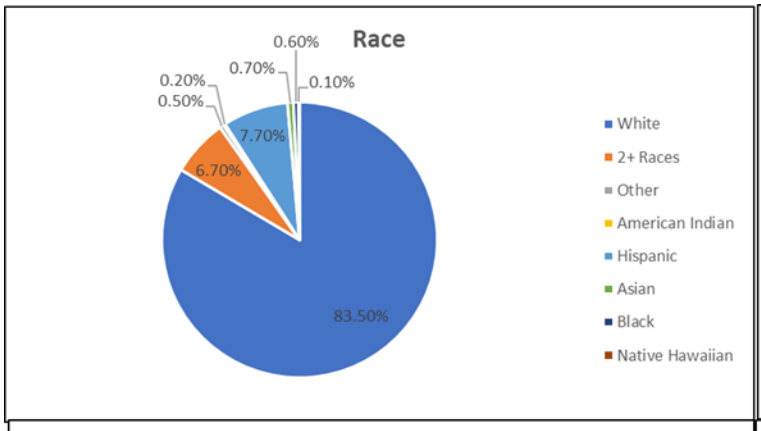
Over the 1800s and 1900s, St. Helens' major industries included timber, rock quarries, and shipbuilding. These industries were supported by transportation infrastructure in the city, including a deep-water port and a rail line that was completed in 1883.

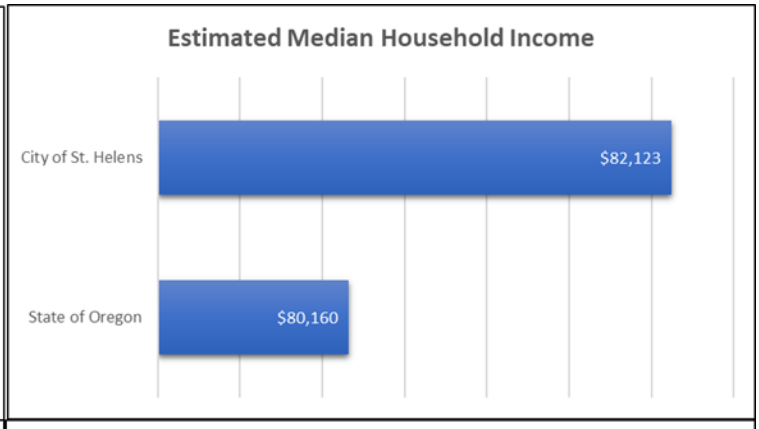
St. Helens and the adjacent town of Houlton merged in 1914, raising the population to 2,500 people. It was the heyday of the timber industry, and the continued operation of companies such as St. Helens Lumber and St. Helens Pulp and Paper enabled the community to endure the worst effects of the Great Depression.

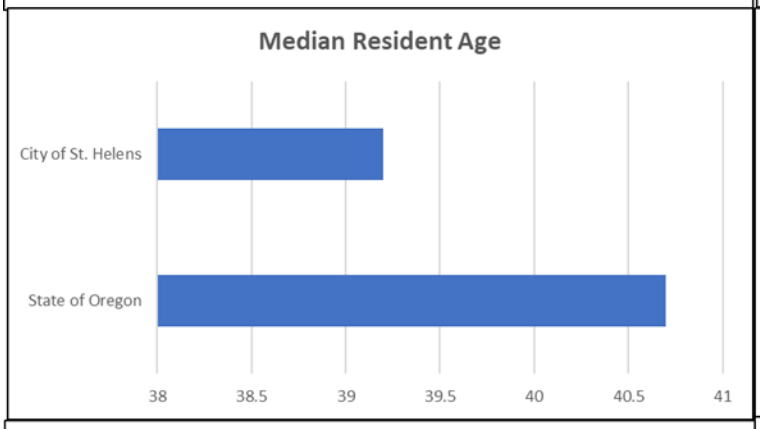
After World War II, St. Helens relied on timber-industry jobs to sustain its economy. In 1954, the city reached a population of 5,000 and embraced its five wood-products companies in promoting itself as a "Payroll City." The county's old-growth forests disappeared, however, and so did most of the related jobs at the same time.

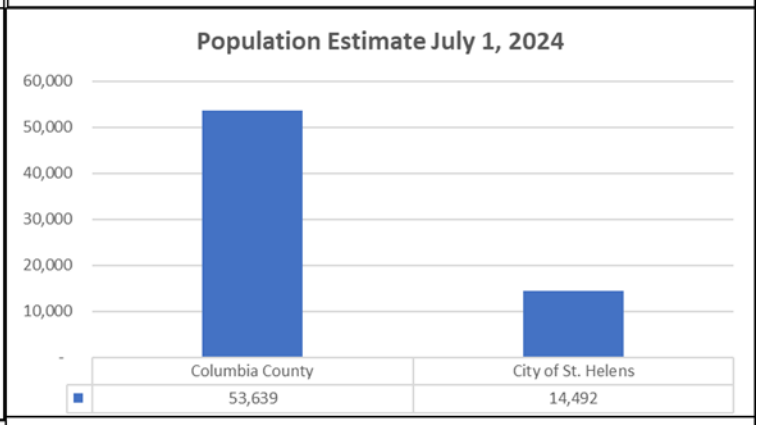
Today, the St. Helens Riverfront District features a Nationally Registered Historic District encompassing 10 blocks, which includes residences and civic buildings dating back over a century. The City of St. Helens is currently overseeing a Waterfront Redevelopment Project. The project aims to reclaim almost 280 acres of former industrial riverfront property to serve the community in new ways. Phase One of the Streets and Utilities Extension Project and Phase One of the Riverwalk Project are both currently under construction.

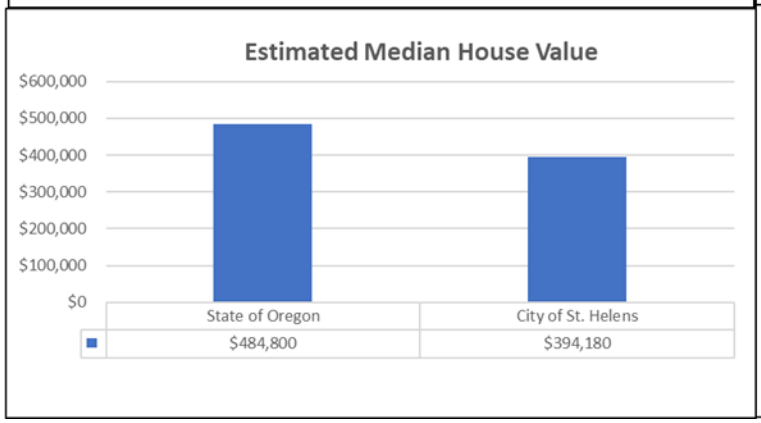
CITY OF ST. HELENS-DEMOGRAPHICS

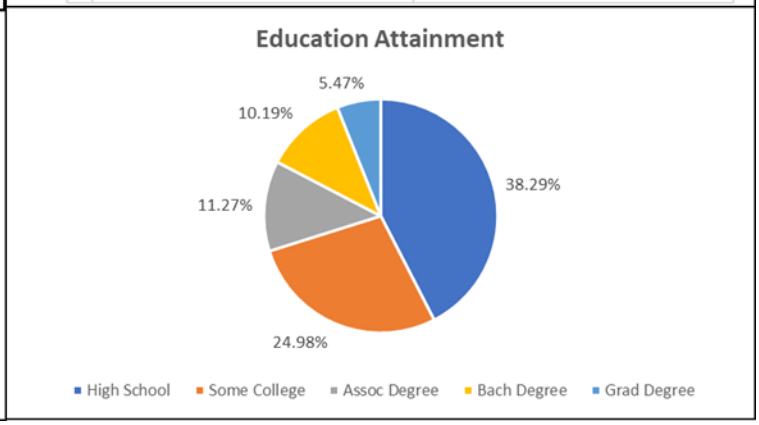


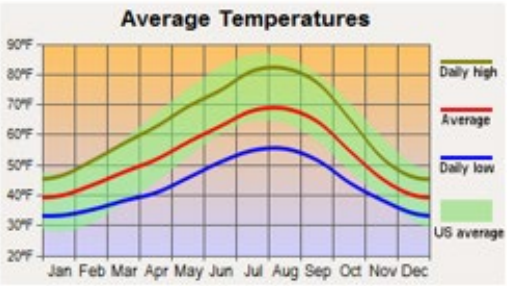


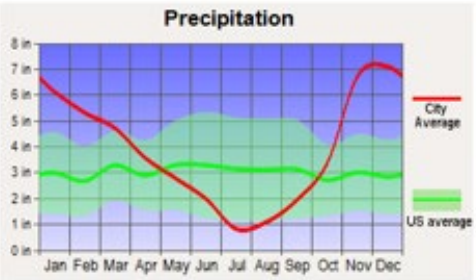


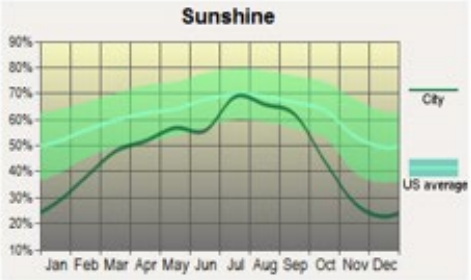












Demographic data and climate | city-data.com
Population Estimate Reports | Portland State University (pdx.edu)
Education data |Oregon's Regions (oregonprospector.com)

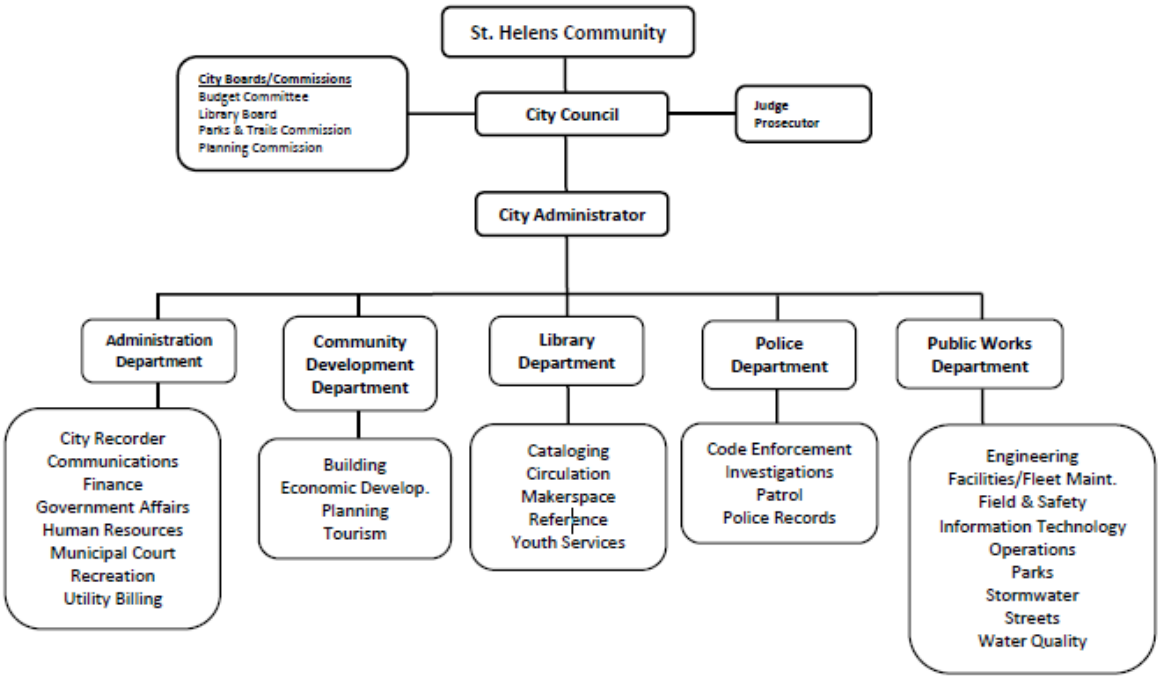
2024 TOP TAXPAYERS IN ST. HELENS

Owner Name	Tax Amount	RMV	AV
ST HELENS PLACE APARTMENTS LLC	$422,892.38	$29,985,390	$26,410,690
LETICA CORPORATION	$222,052.34	$14,190,810	$14,129,870
PACIFIC STAINLESS PRODUCTS INC	$186,175.92	$12,821,650	$11,746,210
NWM PROPERTIES LLC	$185,214.56	$11,796,730	$11,796,730
NORTHWEST NATURAL GAS COMPANY	$168,827.47	$10,753,000	$10,753,000
UPLAND DATA CENTER LLC	$146,353.78	$9,321,600	$9,321,600
ORPET	$139,652.83	$9,673,470	$8,816,840
COLUMBIA RIVER PUD	$130,838.09	$8,333,371	$8,333,371
COLUMBIA COMMONS LLC	$120,792.33	$12,568,540	$7,540,190
COMCAST CORPORATION	$119,541.18	$10,425,436	$7,462,091
WAL-MART REAL ESTATE BUSINESS TRUST	$119,457.09	$7,608,490	$7,608,490
1771COLUMBIABLVD LLC	$116,317.44	$12,971,520	$7,262,170
PORT OF ST HELENS	$114,516.06	$8,869,040	$7,229,640
WESTON INVESTMENT CO LLC	$104,264.94	$6,659,760	$6,632,040
PORTLAND GENERAL ELECTRIC COMPANY	$83,388.90	$5,120,000	$5,120,000
NATIONWIDE HEALTH PROPERTIES INC	$81,028.07	$5,160,860	$5,160,860
ACI REAL ESTATE SPE 127 LLC	$76,751.35	$4,953,650	$4,866,740
CRESTWOOD/CABANA PROPERTIES LLC	$73,027.54	$10,930,000	$4,558,580
NSA PROPERTY HOLDINGS LLC	$69,669.46	$5,182,860	$4,398,300
VIRK INVESTMENTS INC	$67,180.41	$4,278,870	$4,278,870

*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-2025

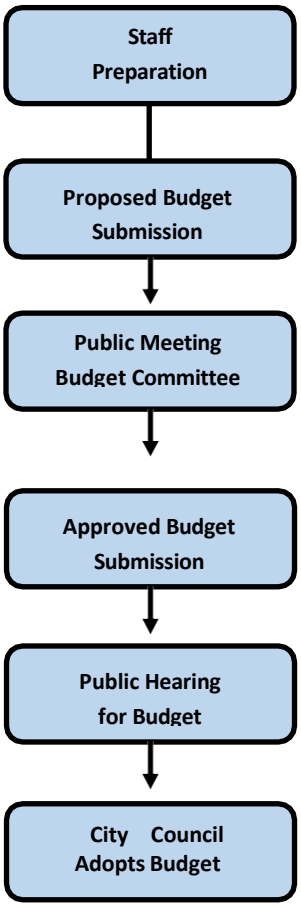
BUDGET COMMITTEE

Budget Committee		Term Expires
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	12/31/2025
Citizen	Jennifer Gilbert	12/31/2026
Citizen	Marissa Swartz	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. 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 at each meeting.

Prior to the first Budget Committee meeting to review the proposed budget, the budget officer conducts an educational meeting with the Committee, 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 two weeks 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 printed 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.

Changes after the Budget is Adopted

If unforeseen circumstances occur and require a change to the budget after the city has adopted the budget, there are different options or criteria to modify the budget:

- Changes that decrease one appropriation and increase another may be approved by City Council by passage of a resolution.
- When new appropriation authority is needed, a supplemental budget is generally required. Depending on the change in the fund's expenditure, a public hearing may or may not be required.

The Cycle Continues

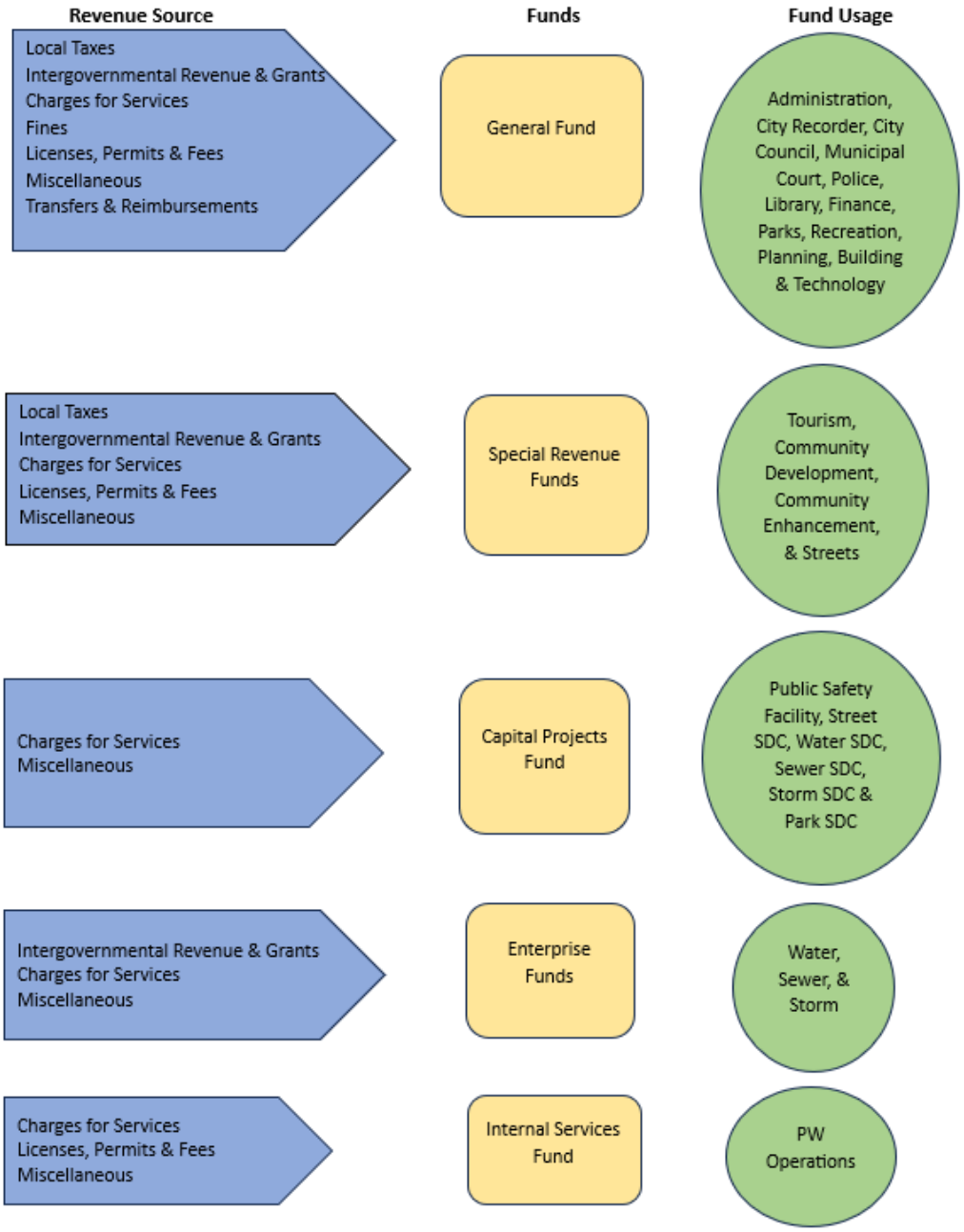
Staff continue to work to achieve Council goals throughout the year after the budget's adoption. The budget process is ongoing as City staff are always taking note of new methods or techniques for responding to Council goals and other priorities. Staff apply that information in the development of next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

St. Helens Budget Calendar FY2025-2026

	DUE / COMPLETION DATE	DESCRIPTION
City Council		
	1/15/2025	Appoint Budget Officer
	1/15/2025	Approve Budget Calendar
	3/19/2025	Approve Department Goals
	6/18/2025	Budget Hearing and Adoption
Budget Officer		
	1/20/2025	Budget Worksheets to Departments
	1/20/2025	Salary Projections to Departments
	3/24/2025	Department Meetings
	4/18/2025	Complete Proposed Budget
	4/16/2025	Publish Committee Meeting Notice on Website
	4/23/2025	Publish Committee Meeting Notice in Newspaper
	6/11/2025	Publish Budget Hearing Notice in Newspaper
Departments		
	1/31/2025	Develop Capital Improvement Plan / Needs
	3/24/2025	Complete Budget Worksheets
	2/21/2025	Develop Department Goals & Performance Measures
	3/31/2025	Department Narratives
Budget Committee		
	5/01/2025	Budget Committee Meeting #1
	5/15/2025	Budget Committee Meeting #2
	5/29/2025	Budget Committee Meeting #3 (if needed)

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.

City of St. Helens Budget Public Process

All City of St. Helens budget meetings are open to the public with public comment available at each meeting. The Proposed Budget is made available to the public at least 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 by request of any community member with associated printing costs as referenced in the Universal Fee Schedule.

FISCAL YEAR 2026 BUDGET MESSAGE

Honorable Mayor Massey,
Members of the City Council,
Members of the Budget Committee,
Members of the St. Helens Community,

We are pleased to present the fiscal year 2026 City of St. Helens Proposed Budget. Once again, this year's budget process has proven exceptionally challenging with difficult decisions necessary to maintain the City's financial health. The City Council, with assistance from the Budget Committee, must make some difficult decisions to preserve general services that the community needs and expects and maintain reserves according to policies.

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 two 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. For FY2025, with an eye toward optimizing and maintaining services, the General Fund budget was infused with non-recurring revenue in addition to not funding two ARPA funded positions. The use of non-recurring revenue is not sustainable and is not contemplated in this FY2026 budget proposal.

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 nearing completion; just in time for the 13 Nights on the River Concert Series, 4th of July Celebration, and Halloweentown 2025. This infrastructure investment will serve as the catalyst to attract investment in the riverfront district and improve the City's finances and livability.

In addition to these projects, the sale of a portion of the City's Industrial Business Park and resumption of papermaking operations at the mill in time for the property to be back on the tax rolls for FY2026.

As a result of the declining fiscal health of the General Fund and the lack of sustainable revenue sources, S&P Global Ratings downgraded the City's credit rating for borrowing from AA to A stable. It would have been worse without the assurance that the City is and has been looking for stable revenue sources.

The following is a summary of changes for the FY2026 budget.

General Fund

The General Fund is experiencing a $3+ million shortfall to maintain a 20% reserve fund balance according to the City's financial policies. For FY2025, $2.5 million from non-recurring resources was allocated to the General Fund; this was a one-time fix to give the City time to make decisions for additional revenue to support general services.

Expenses within the General Fund are budgeted at an overall increase of about 2% over the FY2025 adopted budget. This is primarily in personnel services.

Resources within the General Fund

As noted during the FY2025 budget process, to continue to fund the rising costs for police services, and to continue to provide all general services that the community needs to be a thriving community where people want to live, work and visit. For FY2025 the message noted that there had to be either the passage of the public safety levy or an increase in the public safety fee that is dedicated to police services and that the use of one-time revenue coupled with the loss of industrial businesses requires new revenue sources to maintain the City's long-term fiscal health. We dedicated one-time resources for FY2025, with the understanding that either a successful passage of the public safety levy or an increase in the public safety fee would be necessary.

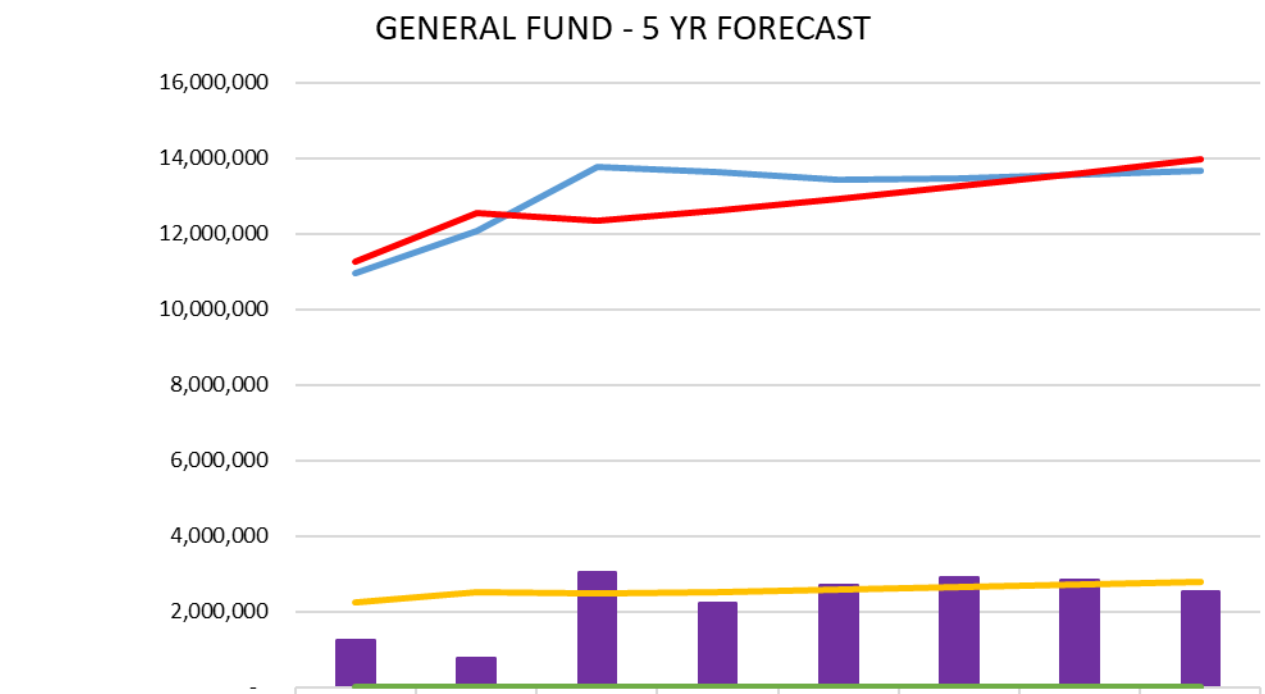
For FY2026 there is a proposal to implement a general services fee. The fee will be used to sustain all general services and maintain a 20% General Fund reserve balance.

Expenses within the General Fund

As previously noted, expenses within the General Fund are proposed to increase about 2% over FY2025 adopted budget. Assumptions include a 2.5% COLA adjustment for AFSCME, and St. Helens Police Association (SHPA) union employees as well as Unrepresented employees. The AFSCME and SHPA contracts are currently in negotiation. Other personnel-related costs, such as insurance will increase 5% - 13% in January 2026. City employees share in the cost of medical and dental insurance. Oregon PERS Retirement updates rate expectations for all jurisdictions every two years. The PERS rates increase for the next biennium beginning that will begin July I, 2025, is between 2.15% for General Service (GS) and 3.41% for GS Police & Fire.

Projecting future revenues and expenses is challenging as there are many external forces impacting the City. The forecast (particularly in future years) assumes a modest 1% growth in Materials and Services within all General Fund departments and a 3% increase in Personnel Services. Personnel Services include not only wages, but insurance and retirement benefits. If wages, PERS, and insurance collectively rise above the estimated 3% growth factor, the forecasted ending fund balance (the purple bars) will deplete reserves more rapidly.

The only significant change in the General Fund is adding a full-time IT Manager position. This will phase out the contracted IT management and will support the in-house IT specialist that is primarily dedicated to "helpdesk" activities.



	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2025-26 Proposed	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Ending Fund Balance	1,246,306	760,684	3,035,595	2,213,624	2,707,092	2,908,579	2,846,244	2,545,503
Total Revenue	10,963,763	12,063,309	13,767,450	13,639,900	13,433,797	13,475,084	13,553,979	13,668,016
Total Expenses	11,263,388	12,548,933	12,355,900	12,616,240	12,940,329	13,273,597	13,616,314	13,968,757
Reserve Policy 20%	2,252,678	2,509,787	2,471,180	2,523,248	2,588,066	2,654,719	2,723,263	2,793,751
RESERVE PERCENTAGE	11%	6%	25%	18%	21%	22%	21%	18%

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 and, without adjustment, will exhaust 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. We will be presenting a General Service Fee and additional information for the Committee to consider. The above graph shows the reserve fund balance with the insertion of the "place maker" amount needed for the percentages shown.

"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 will continue to be 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 Business 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 FY2026, the major activities will also include finalizing the sale of a portion of the City's Industrial Business Park for papermaking operations and begin construction of a new electrical substation at the mill. 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 Business 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 a grant from Department of Justice for a forensics computer and programming.

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 a new police station. In FY2026, 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 five years from the time of receipt of the bond proceeds. Now the City must return investment earnings to the bond investors.

Additionally, even though forecasts are conservative, we have not experienced expected growth. This has resulted in less receipts of Public Safety Facility Fees than budgeted for FY2025 and receipts were less than the debt service. For FY2026, we must increase the Public Safety Facility fee to cover debt payments. When the economy begins to recover and building increases, we anticipate a decrease in the Fee.

Enterprise Funds

Water Fund

To meet the needs of the City's drinking water program, rates will need to be adjusted for FY2026 as recommended in the 2021 Rate Study. The Proposed Budget includes a rate adjustment of 2.9 % for FY2026. 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 $0.75 increase. An updated rate study is budgeted to occur in fall 2025.

Sewer Fund

To meet the needs of the City's sanitary sewer program, rates will need to be adjusted for FY2026 as recommended in the 2021 Rate Study. The Proposed Budget includes a sewer rate adjustment of 8.01% for FY2026. The City's updated Wastewater Master Plan identified many deficiencies in the collection system. In an effort to minimize the burden to ratepayers, 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 $10.4 million sewer main upsizing project located in a basin that is currently over capacity. The Capital Improvement Plan (CIP) lays out the planned projects over the next five years. There is anticipation of 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 $2.43 increase. An updated rate study is budgeted to occur in Fall 2025.

Storm Fund

To meet the needs of the City's Stormwater program, rates will need to be adjusted for FY2026. The proposed budget includes a $0.19 rate adjustment for FY2026. 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 $0.19 increase. An updated rate study is budgeted for fall 2025.

Internal Service Fund

Public Works Operations Fund
The Public Works Operations Fund provides facilities maintenance services for City facilities and supports the Engineering Division of the Public Works 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 will 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 2026 reflect the objectives and priorities of the community.

Respectfully,

John Walsh	City Administrator
Gloria Butsch	Finance Director & Budget Officer

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

In March 2022, the City Council developed a Strategic Work Plan. This Plan is the result of a series of organizational development workshops, community input, and a deeper look at how we can best serve all residents of our city. Through this process, our Council has taken the City's mission to heart, evaluated our vision and goal areas and, in this time of great opportunity, is looking strategically toward our future.

Each year at the beginning of the budget development, staff reviews the Plan goals and provides Council with the list of goals to be worked on in the next fiscal year. Each department is responsible for developing their budgets in support of achieving these goals.

In preparation of the FY2026 proposed budget, staff have updated department goals. The department goals are meant to align with the City Council Vision, Mission, and Goals.

The City Council is in the process of updating the Strategic Work Plans for FY2026. Below are the previous plans staff continues to work from.

The following are the current Council's goal areas for the City with projects identified by each department to be worked on over the next fiscal year. Additional information is found within the Performance Measurements within this document.

Project	Department
Goal Area 1: Effective and Efficient Organization	
• Support Staff Development, Training, & Certifications	All Departments
• Improve the Effectiveness of Our Public Works Services	Public Works
• Unqualified Audit Reports	Finance
Goal Area 2: Community and Civic Engagement	
• Strengthen Partnerships with Community Partners	Police, Public Works, Library, & Recreation
• Publish Newsletters, Press Releases, & Social Media Posts	Administration
• Hold Town Hall Meetings	Council
• Timely Utility Billings	Finance
Goal Area 3: Livable and Safe Community	
• Improve our City Facilities	Public Works
• Decrease Crime by 5%	Police
• Increase Traffic Safety & Reduce Traffic Accidents	Police
• Provide Superior Capital Project Delivery	Public Works
• Develop Sustainable Operations of Makerspace	Library
• Support Community with Life-Long Learning Opportunities	Library
• Building Inspections	Building
• Maintain Parks & Streets	Parks & Public Works
Goal Area 4: Economic Development	
• Redevelopment Plan for Industrial Business Park	Administration
• Attract New Hotel	Administration
• Update Building Division Website	Building
• Review & Issue Land Use Permits, Annexations	Planning
Goal Area 5: Long Term Planning	
• Parks Master Plan Amendment	Parks
• Maintain City Owned Facilities & Vehicles	Public Works

CITY OF ST. HELENS PERFOMANCE MEASURES

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.

DEPARTMENT/ DIVISION	COUNCIL GOAL/ STRATEGIC PLAN	PERFORMANCE MEASUREMENTS	FY 2023	FY 2024	FY 2025	Notes
Administration	Community & Civic Engagement	# Publication of Newsletters	36	48		
Administration	Community & Civic Engagement	# Press Releases	45	41		
Administration	Community & Civic Engagement	Websites, X, and Facebook Posts				
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	Review City policies & programs to promote economic development (Number of policies review/updated)				
Building	Economic Development	Plan Reviews Performed		289		
Building	Economic Development	Permits Issued		243		
Building	Livable & Safe Community	Inspections Performed		1,117		
Building	Economic Development	Certificates of Occupancy		23		
Building	Economic Development	Total Building Valuation		6,701,393.38		
Building	Economic Development	Fees Collected		142,607.00		
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		
City Council	Effective & Efficient Organization	Average Length (in minutes) of City Council Work Sessions	132	121		
City Council	Community & Civic Engagement	Number of Public Forums and Hearings	14	6		
City Council	Community & Civic Engagement	Hold Town Hall Meetings (New as of CY 2025)	0	0		

CITY OF ST. HELENS PERFOMANCE 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		
Courts	Livable & Safe Community	Non-Traffic Violations	1	12		
Courts	Livable & Safe Community	Traffic Misdemeanors	128	158		
Courts	Livable & Safe Community	Traffic Violations	459	573		
Courts	Livable & Safe Community	Municipal Code Misdemeanors	0	0		
Courts	Livable & Safe Community	Ordinance Violations	9	19		
Courts	Livable & Safe Community	Other (Parking & Misc.)	47	41		
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		
Finance	Effective & Efficient Organization	FY 24-Reduce Banking Cost (total cost for fiscal year)	199,858.50	288,007.35	62,884.88	*FY2025 as of April 2025
Finance	Effective & Efficient Organization	FY 25 Review & Update Financial Polices	Yes	Yes		Updated Purchase Policy
Finance/UB	Economic Development	Business Licenses Issued	2,825	2,663	538	Issued Licenses *2025 as of April
Finance/UB	Community & Civic Engagement	Utility Customers Billed	63,098	63,152		

CITY OF ST. HELENS PERFOMANCE MEASURES

DEPARTMENT/ DIVISION	COUNCIL GOAL/ STRATEGIC PLAN	PERFORMANCE MEASUREMENTS	FY 2023	FY 2024	FY 2025	Notes
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 PERFOMANCE MEASURES

DEPARTMENT/ DIVISION	COUNCIL GOAL/ STRATEGIC PLAN	PERFORMANCE MEASUREMENTS	FY 2023	FY 2024	FY 2025	Notes
Planning	Economic Development	Total Number of Land Use Permits	84	100		*we track this on a calendar year, so we do not have 2024 numbers until January 2025.
Planning	Economic Development	Total Number of Annexations	2	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		Anticipate 5 for in calendar year 2025
Planning	Economic Development	Grant-funded projects successfully closed out	2	2	*5	
Police	Livable & Safe Community	Number of Sworn Officers	22	22	22	
Police	Livable & Safe Community	City Population	14,371	14,437		
Police	Livable & Safe Community	Sworn Officers Per Thousand	1.53	1.52		
Police	Livable & Safe Community	Annual Dispatch Activity	15,800	18,680		
Police	Livable & Safe Community	Annual Case Numbers	982	1045		
Police	Livable & Safe Community	Annual Case Numbers per Officer	49	61		
Police	Livable & Safe Community	Traffic Stops	1535	1959		
Police	Livable & Safe Community	Traffic Citations	255	522		
Police	Livable & Safe Community	Percent of Citations to Stops	17% cited	27% cited		
Police	Livable & Safe Community	Number of Code Enforcement Officers	1	1	1	

CITY OF ST. HELENS PERFOMANCE 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				
PW - Engineering	Economic Development	Dollars of Grant Funding Received for Projects				
PW - Engineering	Livable & Safe Community	Miles of Gravel Roads Paved				
PW - Engineering	Economic Development	Right-of-Way Permits Issued				
PW - Engineering	Economic Development/Long Term Planning	Capital Improvement Projects Completed				
PW - Equipment	Long Term Planning	Maintain City Vehicle and Equipment Fleet				
PW - Operations	Long Term Planning	Maintain City-Owned Building/Facilities				
PW - Parks	Livable & Safe Community	Acres of Improved Parks Maintained	135	135	135	
PW - Sewer	Livable & Safe Community	Linear Feet of Sanitary Lines Repaired				
PW - Sewer	Livable & Safe Community	Miles of Sewer Mains Maintained				
PW - Storm	Livable & Safe Community	Feet of New Storm Pipes Constructed				
PW - Storm	Livable & Safe Community	Miles of Storm Lines Maintained				
PW - Streets	Livable & Safe Community	Miles of Streets Maintained				
PW - Water	Livable & Safe Community	Linear Feet of Water Mains Replaced				Meters per calendar year
PW - Water	Effective & Efficient Organization	Water Meters Replaced	111	59		Registers per calendar year
PW- Water	Effective & Efficient Organization	Water Registers Replaced	143	27		
PW - Water	Livable & Safe Community	Miles of Water Lines Maintained				Difference between filtered water and domestic sewage is I & I (rain getting into the sewer) and Columbia City discharges wastewater but does not use filtered water.
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		Difference between Domestic and Total wastewater treated is Cascades discharges into the Secondary lagoon after the Primary flow meter.
PW - WWTP	Livable & Safe Community	Total Millions of Gallons of Wastewater Treated (Including Industry)	1706.24	1148.95		

CITY OF ST. HELENS PERFOMANCE MEASURES

DEPARTMENT/ DIVISION	COUNCIL GOAL/ STRATEGIC PLAN	PERFORMANCE MEASUREMENTS	FY 2023	FY 2024	FY 2025	Notes
Recorder / Human Resources	Community & Civic Engagement	Public Records Requests Processed	211	252		
Recorder / Human Resources	Community & Civic Engagement	Council Minutes Transcribed	80	89		
Recorder / Human Resources	Effective & Efficient Organization	Create team building opportunities for staff	0	1		
Recorder / Human Resources	Effective & Efficient Organization	Develop new member handbook for Council, boards and commissions	0	0		
Recreation	Community & Civic Engagement	Expand after school programing (# of schools program is in)	1	3	3 (4 Programs)	
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 (# of paid programs)	120	137	148	
Recreation	Community & Civic Engagement	Continue to offer free community programs (number free programs)	43	57	60	
Recreation	Community & Civic Engagement	Partner with outside organizations to expand camps/programs (# of programs hosted or co-hosted)	5	17	17	
Recreation	Community & Civic Engagement	Youth programs & participation (# of kids attending all programs)	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
2016 Actual	870,273,574	unavailable	
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 Budget	1,221,214,630	23,945,385	2.0%

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 Armstong 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 FY2026 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
2016 Actual	750,218	unavailable	
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 Projected	994,000	(64,608)	-6.1%
2026 Budget	950,000	(44,000)	-4.4%

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.

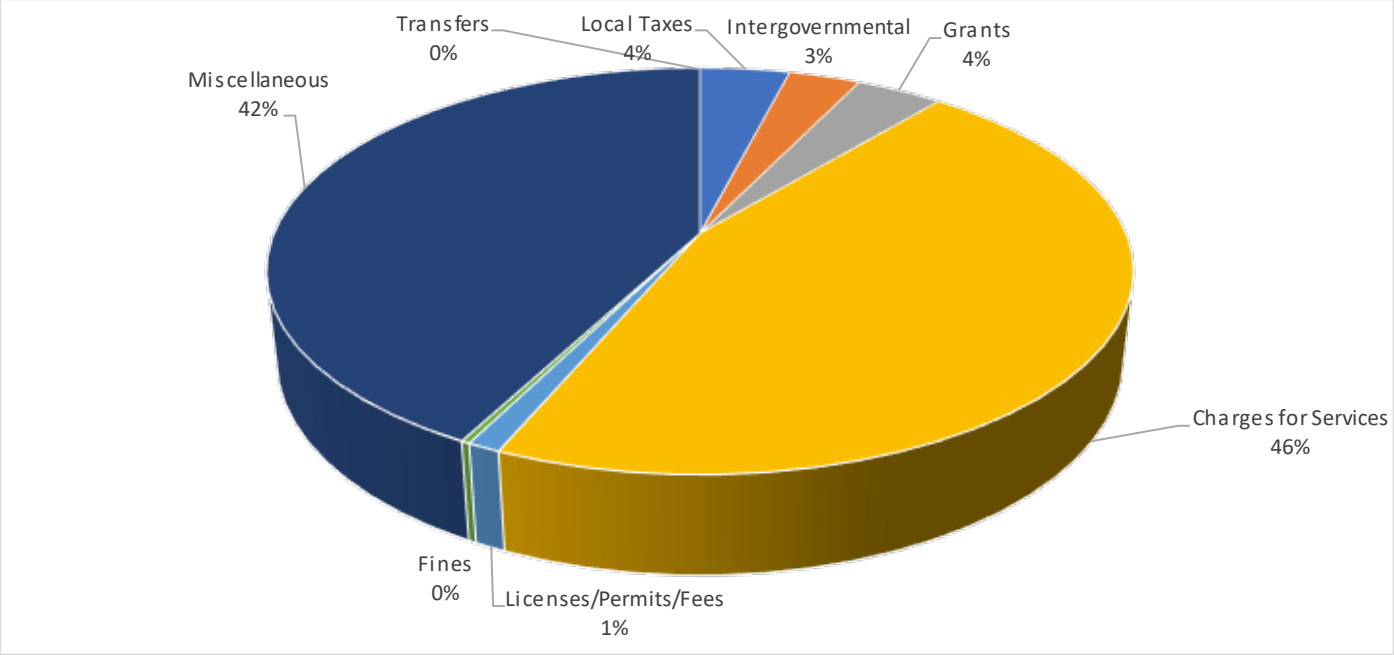
  - **Water –** Water rates consist of a base rate plus a consumption rate for each hundred cubic feet of water used. Rates vary based on the classification of user, the size of the water meter and the level of service. These utility charges are allocated to the Water Fund.
  - **Wastewater -** Wastewater 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.

SUMMARY OF REVENUES

The City of St. Helens financial operations are accounted for and budgeted following the Governmental Accounting Standards Board (GASB). The following chart is a summary of revenue sources and budgeted amounts for the fiscal year 2025-2026 by fund.

Proposed Fiscal Year 2026 Budget
Resources - Total $94.7 Million



Revenue Classification	Adopted FY 2025	Proposed FY 2026	Amount Changed	Notes
Local Taxes	2,167,060	2,390,000	222,940	Potential Sale of Cascade Tissue Mill
Intergovernmental	1,874,900	1,907,100	32,200	State Revenue Shares
Grants	7,449,600	2,305,000	(5,144,600)	Columbia View Park Completion
Charges for Services	22,948,400	27,112,500	4,164,100	Proposed General Service Fee
Licenses/Permits/Fees	1,050,290	628,000	(422,290)	Economic Impact-Decline in Development
Fines	168,300	165,000	(3,300)	Court Fines
Miscellaneous	11,428,800	25,262,000	13,833,200	Timing of loan proceeds
Transfers	1,800,000	-	(1,800,000)	One-time Transfers to General Fund
	48,887,350	59,769,600	10,882,250	
Fund Balance Available	36,370,985	35,397,399	(973,586)	
Total Resources	85,258,335	95,166,999	9,908,664	

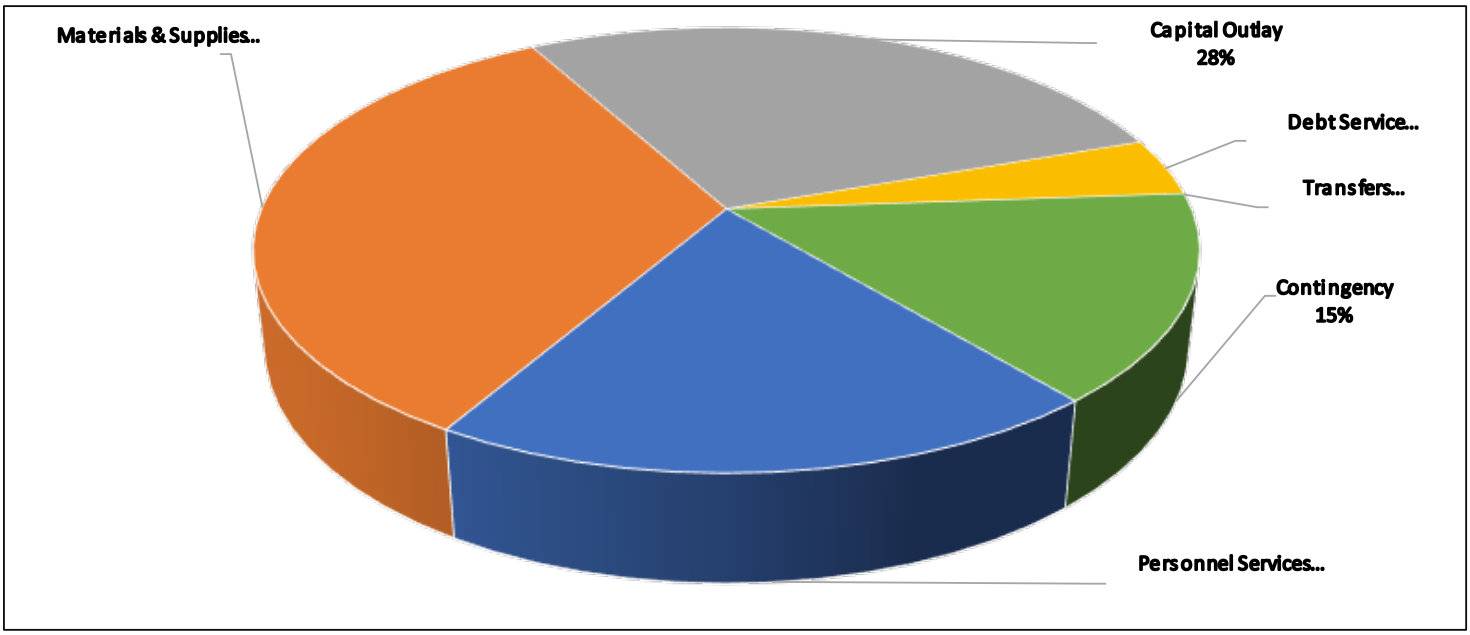
SUMMARY OF REVENUES

FUND	Local Taxes	Intergovernmental Revenue & Grants	Charges for Services	Fines	Licenses, Permits, Fees	Miscellaneous	Transfers & Reimbursements	Beginning Fund Balance	Total Revenues
Total General Fund	**2,220,000**	**688,500**	**9,834,400**	**165,000**	**571,000**	**161,000**	**-**	**1,189,964**	**14,829,864**
Special Revenue Funds									
Tourism	170,000	-	-	-	-	1,203,000	-	8,879	1,381,879
Community Development	-	930,000	-	-	-	16,141,000	-	3,803,124	20,874,124
Community Enhancement	-	125,000	-	-	32,000	24,000	-	124,613	305,613
Streets	-	1,218,600	-	-	-	10,000	-	771,279	1,999,879
Total Special Revenue Funds	**170,000**	**2,273,600**	**-**	**-**	**32,000**	**17,378,000**	**-**	**4,707,895**	**24,561,495**
Capital Projects Funds									
Public Safety Facility Fund	-	-	730,000	-	-	150,000	-	12,775,957	13,655,957
Streets SDC	-	-	50,000	-	-	30,000	-	1,903,614	1,983,614
Water SDC	-	-	30,000	-	-	20,000	-	1,106,488	1,156,488
Sewer SDC	-	-	50,000	-	-	40,000	-	2,067,149	2,157,149
Storm SDC	-	-	20,000	-	-	9,000	-	606,196	635,196
Parks SDC	-	-	15,000	-	-	2,000	-	196,163	213,163
Total Capital Projects Funds	**-**	**-**	**895,000**	**-**	**-**	**251,000**	**-**	**18,655,567**	**19,801,567**
Enterprise Funds									
Water	-	-	4,610,000	-	-	105,000	-	3,694,678	8,409,678
Sewer	-	1,250,000	5,300,000	-	-	7,497,000	-	5,236,649	19,283,649
Storm	-	-	1,740,000	-	-	20,000	-	1,184,154	2,944,154
Total Enterprise Funds	**-**	**1,250,000**	**11,650,000**	**-**	**-**	**7,622,000**	**-**	**10,115,481**	**30,637,481**
Internal Service Funds									
PW Operations Fund	-	-	4,376,100	-	25,000	7,000	-	728,492	5,136,592
Equipment Fund	-	-	200,000	-	-	-	-	-	200,000
Total Internal Service Funds	**-**	**-**	**4,576,100**	**-**	**25,000**	**7,000**	**-**	**728,492**	**5,336,592**
TOTAL - ALL FUNDS	**2,390,000**	**4,212,100**	**26,955,500**	**165,000**	**628,000**	**25,419,000**	**-**	**35,397,399**	**95,166,999**

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.

Proposed Fiscal Year 2026 Budget
Appropriations - Total $91.4 Million



Expenditure Classification	Adopted FY 2025	Proposed FY 2026	Amount Changed	Notes
Personnel Services	16,810,100	17,885,440	1,075,340	Increases in COLA, PERS, & Insurances
Materials & Supplies	15,859,428	30,609,250	14,749,822	Community Development Projects
Capital Outlay	27,483,600	25,340,000	(2,143,600)	Community Development & Utility Projects
Debt Service	2,002,450	3,838,300	1,835,850	Payoff Boise Cascades Note
Transfers	1,500,000	-	(1,500,000)	One-time revenues to General Fund
Contingency	15,552,023	13,750,762	(1,801,261)	
Total Appropriations	79,207,601	91,423,752	14,017,412	
Unappropriated	5,500,734	3,743,247	(1,757,487)	
Grand Total	84,708,335	95,166,999	12,259,925	

SUMMARY OF EXPENDITURES

FY2026 SUMMARY OF FUND EXPENDITURES

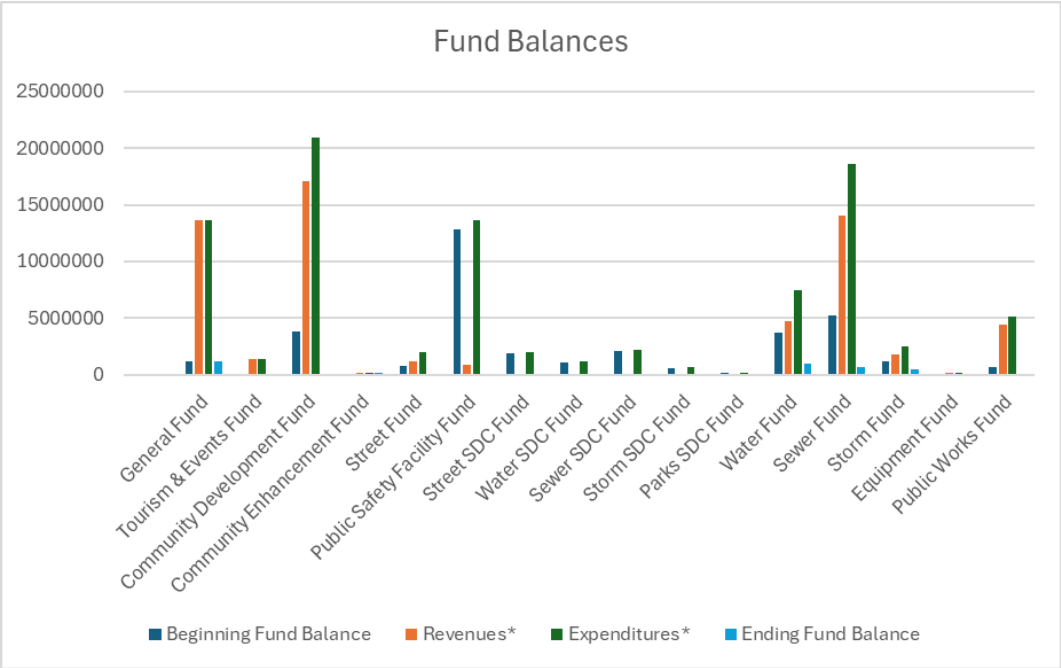
FUND	PERSONNEL SERVICES	MATERIALS & SERVICES	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	CONTINGENCY	TOTAL APPROP.	UNAPPROP. BALANCE	TOTAL EXPENDITURES
Total General Fund	9,896,340	2,719,900	-	-	-	1,000,000	13,616,240	1,213,624	14,829,864
Special Revenue Funds									
Tourism	-	1,275,000	-	-	-	106,879	1,381,879	-	1,381,879
Community Development	-	16,425,000		1,792,940	-	2,656,184	20,874,124	-	20,874,124
Community Enhancement	-	165,000	-	-	-	-	165,000	140,613	305,613
Streets	671,000	942,550	150,000	60,750	-	175,579	1,999,879	-	1,999,879
Total Special Revenue Funds	**671,000**	**18,807,550**	**150,000**	**1,853,690**	**-**	**2,938,642**	**24,420,882**	**140,613**	**24,561,495**
Capital Projects Funds									
Public Safety Fund	-	378,000	10,000,000	853,800	-	2,424,157	13,655,957	-	13,655,957
Streets SDC	-	75,000	300,000	-	-	1,608,614	1,983,614	-	1,983,614
Water SDC	-	53,000	450,000	-	-	653,488	1,156,488	-	1,156,488
Sewer SDC	-	5,000	640,000	-	-	1,512,149	2,157,149	-	2,157,149
Storm SDC	-	52,000	50,000	-	-	533,196	635,196	-	635,196
Parks SDC	-	51,500	-	-	-	161,663	213,163	-	213,163
Total Capital Projects Funds	**-**	**614,500**	**11,440,000**	**853,800**	**-**	**6,893,267**	**19,801,567**	**-**	**19,801,567**
Enterprise Funds									
Water	1,364,600	3,063,600	1,020,000	462,670	-	1,553,808	7,464,678	945,000	8,409,678
Sewer	1,624,900	3,215,000	12,340,000	668,140	-	427,239	18,275,279	1,008,370	19,283,649
Storm	747,000	1,447,200	250,000	-	-	64,314	2,508,514	435,640	2,944,154
Total Enterprise Funds	**3,736,500**	**7,725,800**	**13,610,000**	**1,130,810**	**-**	**2,045,361**	**28,248,471**	**2,389,010**	**30,637,481**
Internal Service Funds									
Public Works Operations	3,581,600	741,500	140,000	-	-	673,492	5,136,592	-	5,136,592
Equipment Fund	-	-	-	-	-	200,000	200,000	-	200,000
Total Internal Service Funds	**3,581,600**	**741,500**	**140,000**	**-**	**-**	**873,492**	**5,336,592**	**-**	**5,336,592**
TOTAL - ALL FUNDS	**17,885,440**	**30,609,250**	**25,340,000**	**3,838,300**	**-**	**13,750,762**	**91,423,752**	**3,743,247**	**95,166,999**

SUMMARY OF FUND BALANCES

FUND	Beginning Fund Balance	Revenues*	Expenditures*	Ending Fund Balance
General Fund	1,189,964	13,639,900	13,616,240	1,213,624
Tourism & Events Fund	8,879	1,373,000	1,381,879	-
Community Development Fund	3,803,124	17,071,000	20,874,124	-
Community Enhancement Fund	124,613	181,000	165,000	140,613
Street Fund	771,279	1,228,600	1,999,879	-
Public Safety Facility Fund	12,775,957	880,000	13,655,957	-
Street SDC Fund	1,903,614	80,000	1,983,614	-
Water SDC Fund	1,106,488	50,000	1,156,488	-
Sewer SDC Fund	2,067,149	90,000	2,157,149	-
Storm SDC Fund	606,196	29,000	635,196	-
Parks SDC Fund	196,163	17,000	213,163	-
Water Fund	3,694,678	4,715,000	7,464,678	945,000
Sewer Fund	5,236,649	14,047,000	18,616,059	667,590
Storm Fund	1,184,154	1,760,000	2,508,514	435,640
Equipment Fund	-	200,000	200,000	-
Public Works Fund	728,492	4,408,100	5,136,592	-

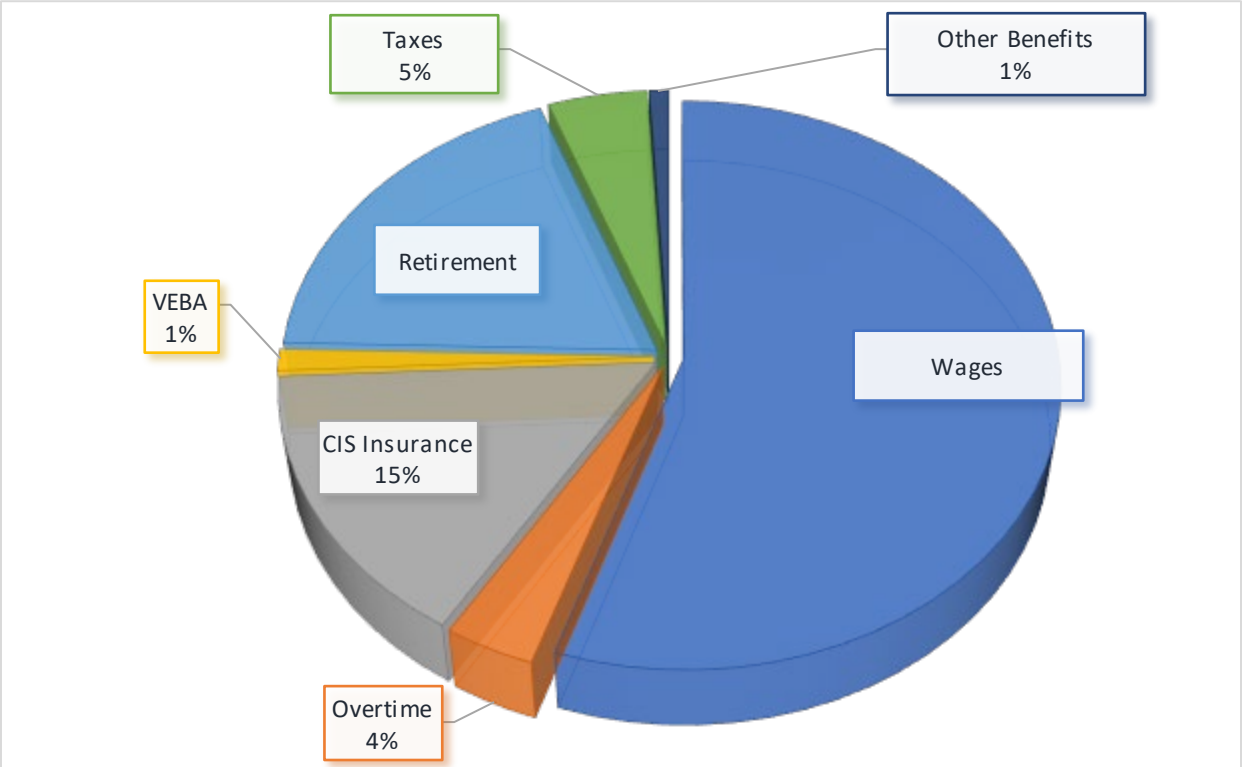
For budgeting purposes, the City appropriates unallocated funds in contingency. Ending Fund Balances in the operating funds are unappropriated reserves.

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



SUMMARY OF PERSONNEL

Proposed Fiscal Year 2026 Budget
Personnel Services Costs $13.5M



Personnel Services Analysis						
Acct	Acct Name	Adopted FY 2025	Proposed FY 2026	Increase (Decrease)	* Insurance	Other ***Factors
50001	Wages	7,229,200	7,429,000	199,800	-	199,800
50004	Overtime	426,000	482,200	56,200	-	56,200
51005	CIS Insurance	1,958,900	2,092,000	133,100	95,000	38,100
51006	VEBA	154,300	162,600	8,300	-	8,300
51007	Retirement	2,626,500	2,561,000	(65,500)	-	(65,500)
51008	Taxes	655,100	630,200	(24,900)	-	(24,900)
51015	Other Benefits	103,700	120,940	17,240	-	17,240
Grand Total		13,153,700	13,477,940	324,240	95,000	229,240

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

SUMMARY OF PERSONNEL

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
Mayor
Council President
Councilor (3)

Administration
City Administrator
Communications Officer
Communications Support Specialist (Part-Time)

Building
Building Official
Building Permit Technician
Building Inspector I (Vacant) - Unfunded
Community Development Admin Asst (Shared)

City Recorder / Human Resources
Human Resources Coordinator/City Recorder
Deputy City Recorder

Community Development
Government Affairs Specialist (vacant)- Unfunded

Finance & Utility Billing
Finance Director
Accountant III (2)
Administrative Billing Specialist (2)

Technology
IT Manager (new)
IT Specialist II

Library
Library Director
Librarian I (Youth & Makerspace)
Librarian I (Reference)
Library Technician I
Library Assistant (Part-Time) (4)

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

Parks
Parks Field Supervisor (to be restructured)
Parks Utility I
Parks Specialist

Planning
City Planner
Associate Planner & Community Development Project Manager
Community Development Admin Asst (Shared)

Police
Police Chief
Lieutenant
Sergeant (5)
Detective
Patrol Officer (13)
Records and Evidence Specialist (2)
Code Enforcement Officer

Recreation
Recreation Manager
Recreation Program Specialist
Recreation Program Specialist (Part-time)

Public Works Engineering
Engineer Manager
Engineer II
Construction Inspector (to be restructured)
Engineering Tech (new)
Engineer I

Public Works Operations
Public Works Director
Public Works Operations Manager (new)
Public Works Supervisor
Utility Worker I (3) (1 new)
Utility Worker II (4)
Water Systems Operator
Collections System Operator
Public Works Office Assistant
Utility Plumber

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

Public Works Facilities Maintenance
Facilities Maintenance Supervisor (to be restructured)
Mechanic II
Building Maintenance Utility Worker

General Services
No Staff

SUMMARY OF PERSONNEL STAFF TOTAL BY DEPARTMENT

DEPARTMENT	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24	24/25	25/26	
Administration	2.0	2.0	2.0	3.0	4.0	3.0	3.5	3.5	3.5	2.5	2.5	*
Building	2.0	2.5	2.5	2.0	2.0	2.5	3.5	3.4	2.4	2.4	2.5	**
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	6.0	5.5	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	
Technology	-	-	-	-	1.0	1.0	2.0	2.0	2.0	0.8	2.0	***
Library	5.3	5.5	5.5	5.5	5.5	5.5	6.5	7.0	6.0	6.0	6.0	
Municipal Court	2.0	2.0	2.2	2.0	1.6	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	
Planning	2.0	2.0	2.0	2.0	2.0	2.5	2.5	2.4	2.4	2.4	2.5	
Police	17.1	17.0	18.0	19.5	21.0	22.0	23.0	24.0	24.0	24.0	24.0	
Recreation	-	-	1.0	1.5	1.5	2.5	4.9	3.5	2.5	2.5	2.5	
PW - Engineering	3.3	3.3	3.3	3.3	3.0	3.0	3.0	3.2	4.2	4.2	4.0	
PW - Operations	18.0	18.0	14.0	14.0	15.0	15.0	16.0	14.0	11.0	13.0	14.0	
PW - WWTP/ WFF	5.0	5.4	5.4	6.0	6.0	6.0	5.0	5.0	4.0	4.0	4.0	
PW - Maintenance	2.0	2.0	2.0	2.0	2.0	2.0	2.0	4.0	3.0	3.0	2.0	
	28.3	*28.7*	*24.7*	*25.3*	*26.0*	*26.0*	*26.0*	*26.2*	*22.2*	*24.2*	*24.0*	****
TOTAL FTE =	**66.6**	**67.7**	**69.3**	**71.8**	**75.6**	**78.0**	**84.9**	**84.6**	**78.0**	**76.8**	**77.0**	

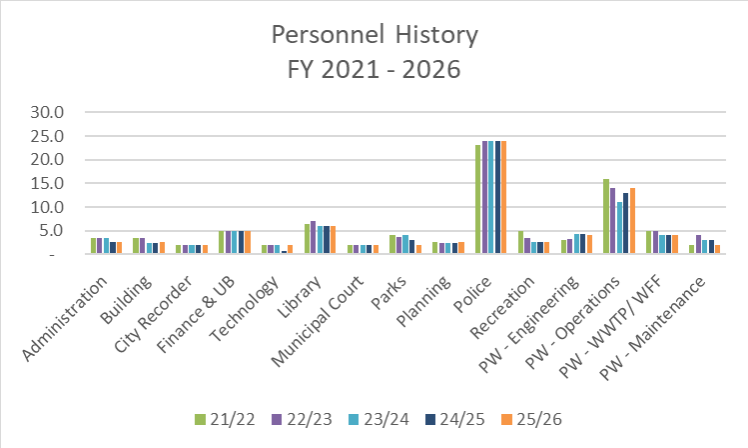
Changes in staffing for fiscal year 2025-2026

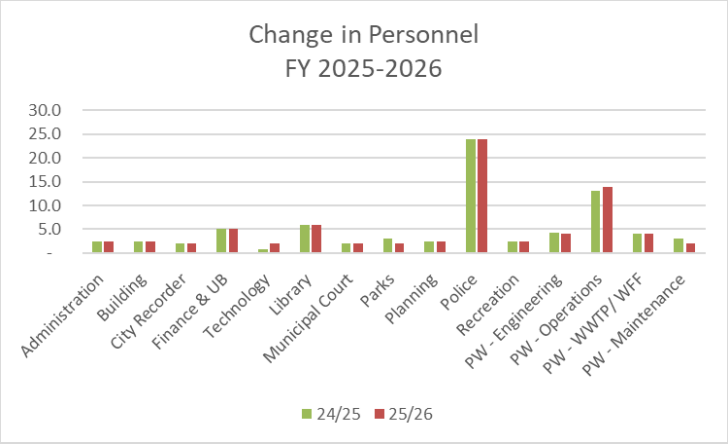
* Government Affairs position will be unfilled

** Building Inspector position will be unfilled

*** Add IT Manager position

****PW Ops and WWTP/WFF - FY2026 Restructuring utility worker and supervisory positions





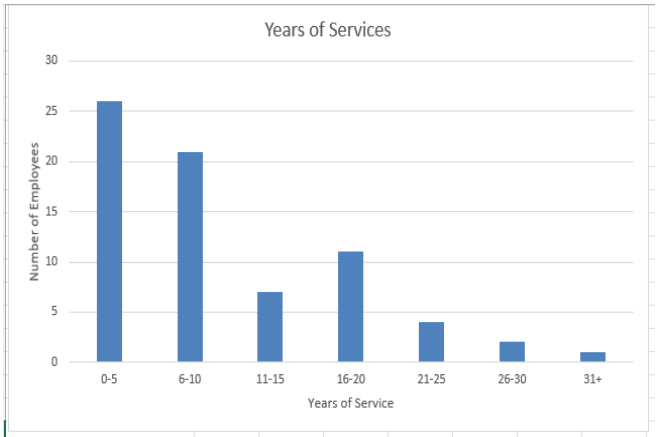
SERVICE AND AGE DYNAMICS IN THE CITY'S WORKFORCE

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.

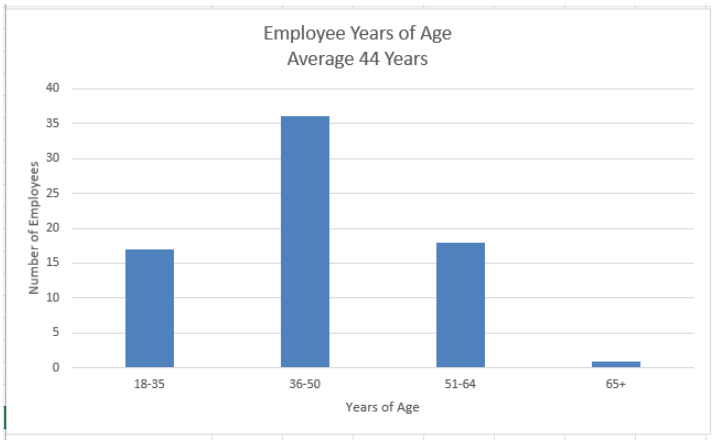
Graph 1: Years of Service

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.



Years of Service	0-5	6-10	11-15	16-20	21-25	26-30	31+
Number of Employees	26	21	7	11	4	2	1
Average is 9.4 Years							



Years of Age	18-35	36-50	51-64	65+
Number of Employees	17	36	18	1

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.

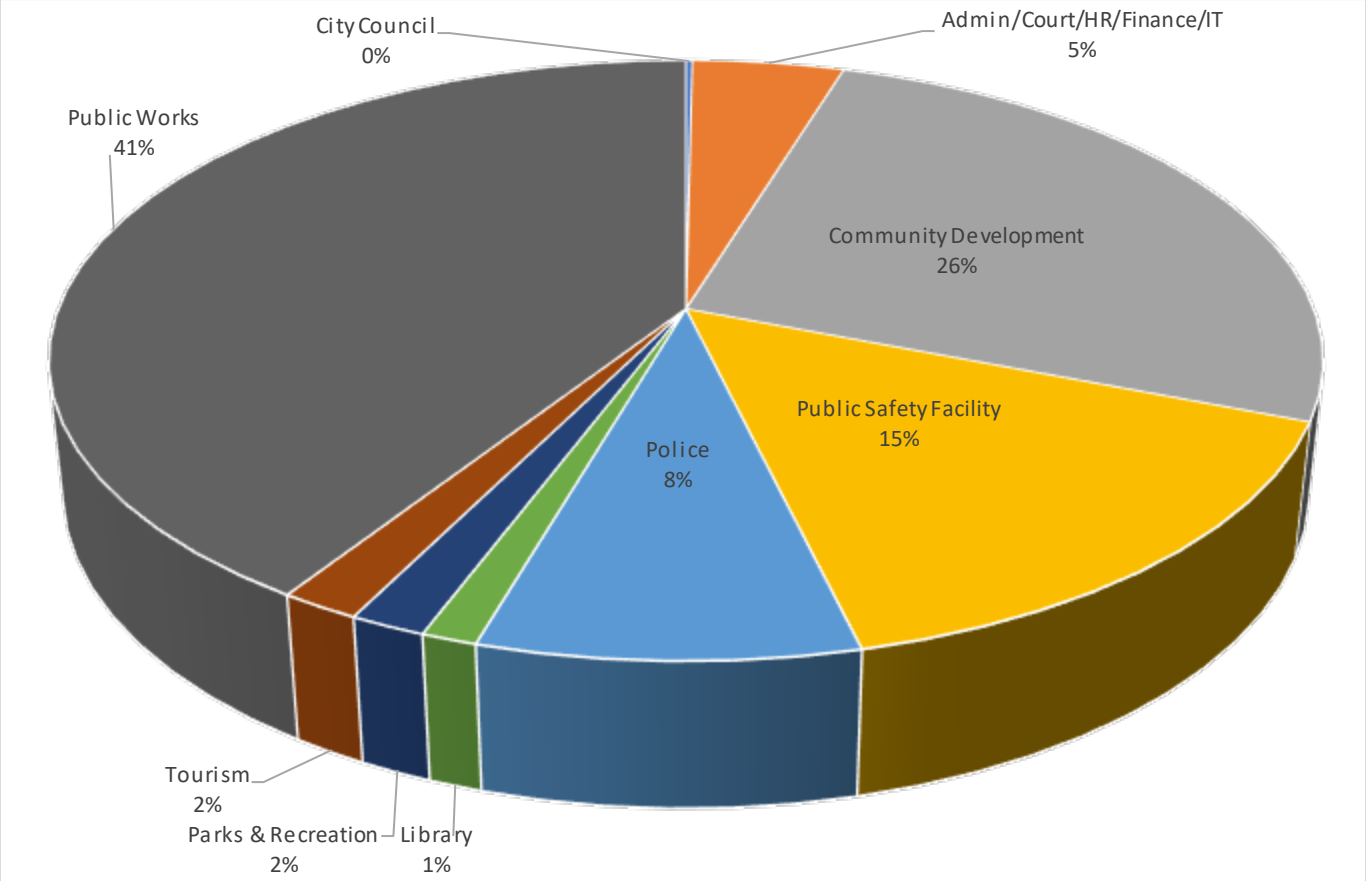
The interplay between years of service and average age presents a complex yet insightful picture. A workforce with a high average tenure suggests a wealth of institutional knowledge and experience; however, an aging workforce may lead to challenges as senior employees retire.

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

Proposed Fiscal Year 2026 Budget
By Function/Program - Total Appropriation $91.4M



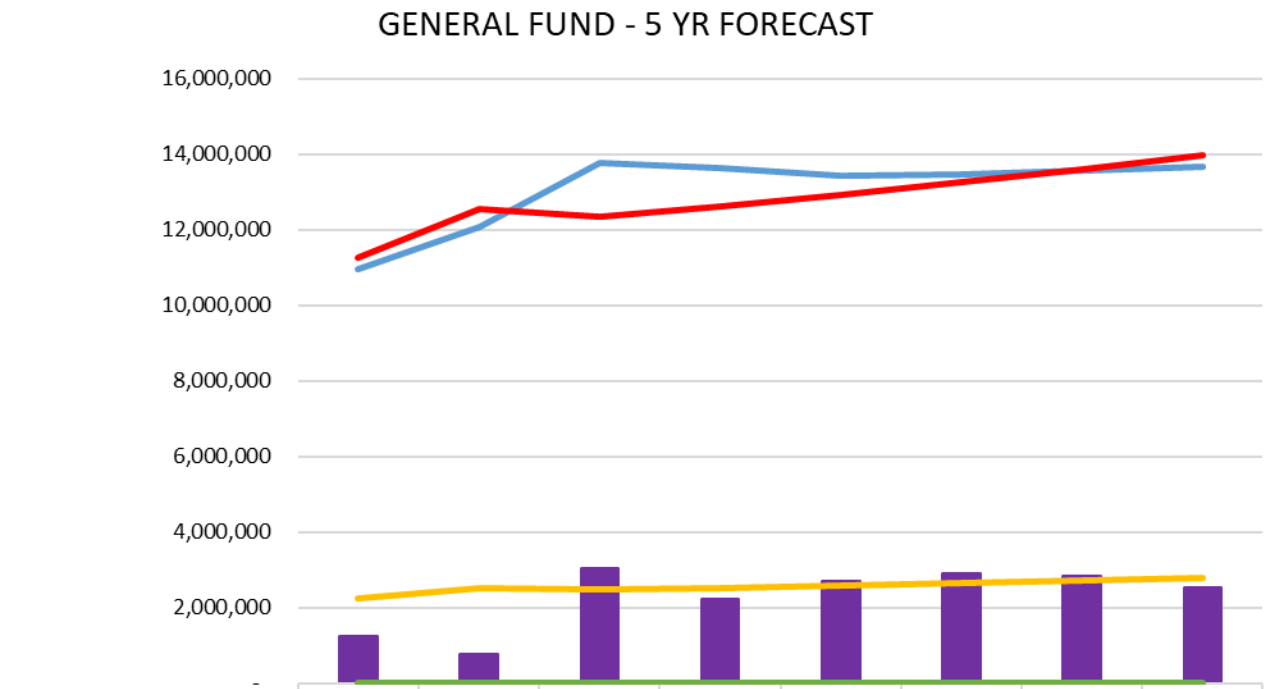
		By Classifications				
Budget by Function	Total	Personnel Services	Materials & Services	Capital Outlay	Debt Service	FTE
City Council	135,840	73,340	62,500	-	-	-
Admin/Court/HR/Finance/IT	3,309,000	2,241,700	1,067,300	-	-	13.50
Community Development	19,085,640	794,800	16,497,900	-	1,792,940	5.00
Public Safety Facility	11,153,800	-	300,000	10,000,000	853,800	-
Police	6,012,500	5,335,000	677,500	-	-	24.00
Library	885,800	662,400	223,400	-	-	6.00
Parks & Recreation	1,211,400	789,100	422,300	-	-	4.50
Tourism	1,275,000	-	1,275,000	-	-	-
Public Works	29,759,510	3,581,600	9,646,350	15,340,000	1,191,560	24.00
Subtotal	72,828,490	13,477,940	30,172,250	25,340,000	3,838,300	77.00
Transfers & Contingencies	13,748,762					
Internal & GFS Services (net)	4,766,500	4,407,500	359,000	-	-	-
Total Budget	91,343,752	17,885,440	30,531,250	25,340,000	3,838,300	77.00

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**
- **Community Development**
- **Information Technology**
- **General Services**

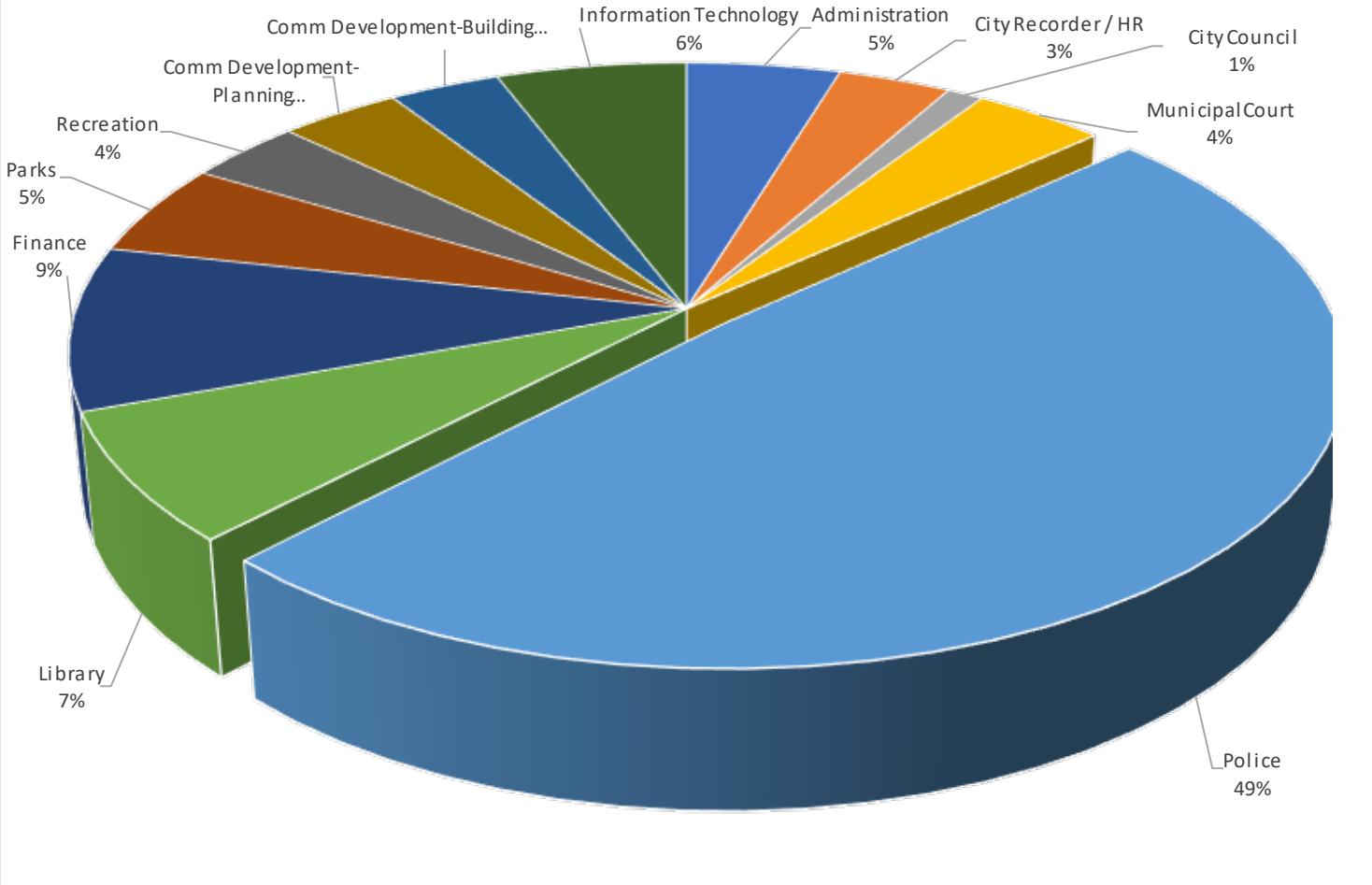


	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2025-26 Proposed	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Ending Fund Balance	1,246,306	760,684	3,035,595	2,213,624	2,707,092	2,908,579	2,846,244	2,545,503
Total Revenue	10,963,763	12,063,309	13,767,450	13,639,900	13,433,797	13,475,084	13,553,979	13,668,016
Total Expenses	11,263,388	12,548,933	12,355,900	12,616,240	12,940,329	13,273,597	13,616,314	13,968,757
Reserve Policy 20%	2,252,678	2,509,787	2,471,180	2,523,248	2,588,066	2,654,719	2,723,263	2,793,751
RESERVE PERCENTAGE	11%	6%	25%	18%	21%	22%	21%	18%

SUMMARY OF GERNAL FUND

BY DIVISION

Proposed Fiscal Year 2026 Budget
General Fund By Function - Total Appropriation $13.6M



		By Classifications				
Budget by Function	Total	Personnel Services	Materials & Services	Capital Outlay	Debt Service	FTE
Administration	573,200	531,400	41,800	-	-	2.50
City Recorder / HR	421,500	338,500	83,000	-	-	2.00
City Council	135,840	73,340	62,500	-	-	-
Municipal Court	492,100	234,600	257,500	-	-	2.00
Police	5,997,500	5,335,000	662,500	-	-	24.00
Library	885,800	662,400	223,400	-	-	6.00
Finance	1,113,200	773,200	340,000			5.00
Parks	629,700	430,700	199,000	-	-	2.00
Recreation	431,700	358,400	73,300	-	-	2.50
Comm Development-Planning	453,700	418,200	35,500	-	-	2.50
Comm Development-Building	414,000	376,600	37,400	-	-	2.50
Information Technology	709,000	364,000	345,000	-	-	2.00
General Services & Contingency	1,359,000	-	1,359,000	-	-	-
Total Budget	13,616,240	9,896,340	3,719,900	-	-	53.00

GENERAL FUND SUMMARY

GENERAL FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Est YE	2025-26 Proposed
RESOURCES						
TOTAL GENERAL FUND REVENUE		**10,795,763**	**11,830,574**	**12,267,450**	**11,530,300**	**13,639,900**
TRANSFERS		**168,000**	**232,735**	**1,500,000**	**1,000,000**	**-**
FUND BALANCE AVAILABLE		**1,545,931**	**1,246,308**	**1,624,045**	**760,684**	**1,189,964**
TOTAL RESOURCES		**12,509,694**	**13,309,617**	**15,391,495**	**13,290,984**	**14,829,864**
EXPENDITURES						
PERSONNEL SERVICES						
Dept 701	Administration	605,374	635,558	530,100	480,600	531,400
Dept 702	City Recorder	288,561	321,264	324,900	324,200	338,500
Dept 703	Council	62,901	71,813	68,500	71,230	73,340
Dept 704	Court	207,125	221,924	227,900	226,500	234,600
Dept 705	Police	4,347,608	5,133,803	5,363,000	5,047,000	5,335,000
Dept 706	Library	614,488	638,526	651,700	567,600	662,400
Dept 707	Finance	740,543	691,660	717,500	703,700	773,200
Dept 708	Parks	346,671	458,378	422,000	433,900	430,700
Dept 709	Recreation	334,140	311,481	344,700	321,100	358,400
Dept 710	CD-Planning	370,709	401,213	403,500	366,500	418,200
Dept 711	CD-Building	471,634	368,313	371,100	336,400	376,600
Dept 712	Technology	292,513	311,959	72,400	179,000	364,000
Dept 715	General Services	-	-	-	-	-
TOTAL PERSONNEL SERVICES		**8,682,267**	**9,565,892**	**9,497,300**	**9,057,730**	**9,896,340**
MATERIALS & SERVICES						
Dept 701	Administration	86,149	48,856	72,400	34,600	41,800
Dept 702	City Recorder	76,474	56,504	85,000	77,000	83,000
Dept 703	Council	51,416	69,642	58,500	64,500	62,500
Dept 704	Court	220,450	262,947	256,500	243,000	257,500
Dept 705	Police	637,488	912,227	711,000	851,370	662,500
Dept 706	Library	146,998	168,875	188,000	191,500	223,400
Dept 707	Finance	489,830	579,207	287,000	274,000	340,000
Dept 708	Parks	135,709	133,899	173,000	176,700	199,000
Dept 709	Recreation	55,152	57,424	62,100	52,270	73,300
Dept 710	CD-Planning	33,060	49,508	93,500	72,300	35,500
Dept 711	CD-Building	33,014	34,313	45,100	34,250	37,400
Dept 712	Technology	388,436	339,762	460,000	385,000	345,000
Dept 715	General Services	226,945	269,877	366,500	586,800	359,000
TOTAL MATERIALS & SERVICES		**2,581,121**	**2,983,041**	**2,858,600**	**3,043,290**	**2,719,900**
CONTINGENCY						
Dept 715	Contingency	-	-	1,000,000	-	1,000,000
UNAPPROPRIATED FUND BALANCE						
Dept 715	Ending Fund Balance	1,246,309	760,684	2,035,595	1,189,964	1,213,624
TOTAL EXPENDITURES		**12,509,697**	**13,309,617**	**15,391,495**	**13,290,984**	**14,829,864**

GENERAL FUND- REVENUE DETAIL

GENERAL FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Est YE	2025-26 Proposed
RESOURCES SUMMARY						
Local Taxes		2,093,763	2,164,436	2,002,060	2,108,000	2,220,000
Intergovernmental		712,336	655,153	669,400	579,000	688,500
Grants		602,859	926,904	270,000	47,000	-
Charges for Services		5,537,703	6,872,763	6,387,100	6,416,500	9,834,400
Licenses, Permits, Fees		1,201,985	666,823	979,590	527,800	571,000
Fines		163,639	198,222	168,300	166,000	165,000
Miscellaneous Revenue		483,478	346,273	1,791,000	1,686,000	161,000
Transfers		168,000	232,735	1,500,000	1,000,000	-
Beginning Fund Balance Available		1,545,931	1,246,308	1,624,045	760,684	1,189,964
TOTAL RESOURCES		**12,509,694**	**13,309,617**	**15,391,495**	**13,290,984**	**14,829,864**
LOCAL TAXES						
Property Tax Revenue	100-000-31001	2,033,352	2,096,004	1,948,500	2,040,000	2,190,000
Previously Levied Tax	100-000-31002	60,411	68,432	53,560	68,000	30,000
TOTAL LOCAL TAXES		**2,093,763**	**2,164,436**	**2,002,060**	**2,108,000**	**2,220,000**
INTERGOVERNMENTAL						
Cigarette Tax	100-000-32003	11,573	9,536	11,500	9,000	8,500
Alcohol Bev. Tax	100-000-32004	262,930	258,877	319,300	255,000	240,000
Revenue Sharing	100-000-32005	215,898	173,282	180,300	175,000	150,000
Cannabis Tax	100-000-32006	189,935	213,458	158,300	140,000	120,000
Intergovernment-Revenue	100-000-32007	32,000	-	-	-	170,000
TOTAL INTERGOVERNMENTAL		**712,336**	**655,153**	**669,400**	**579,000**	**688,500**
GRANTS						
Grants	100-000-33005	602,859	926,404	-	-	-
Grant - Planning	100-000-33005	-	-	60,000	47,000	-
Grant - Police	100-000-33006	-	500	-	-	-
Grant - Recreation	100-000-33007	-	-	210,000	-	-
TOTAL GRANTS		**602,859**	**926,904**	**270,000**	**47,000**	**-**
CHARGES FOR SERVICES						
Dockside Services	100-000-34001	18,470	18,350	18,500	10,000	18,000
SERVICE SUPPORT REVENUE						3,083,000
In Lieu of Franchise Fees	100-000-34003	505,032	1,472,155	1,099,100	1,073,000	1,133,000
GF Support Services	100-000-34004	3,770,000	4,316,300	4,332,500	4,332,500	4,643,400
Franchise Taxes	100-000-34006	1,238,595	1,058,608	930,000	994,000	950,000
Lien Searches	100-000-34025	5,614	7,350	7,000	7,000	7,000
Recreation Utility Fee	100-000-34032	(8)	-	-	-	-
TOTAL CHARGES FOR SERVICES		**5,537,703**	**6,872,763**	**6,387,100**	**6,416,500**	**9,834,400**
LICENSES, PERMITS, FEES						
Permits - Columbia City Bldg	100-000-35001	25,974	14,531	10,300	15,000	17,000
Fees - Business Licenses	100-000-35002	107,857	108,075	108,150	108,000	108,000
Permits - St Helens Bldg	100-000-35003	354,220	111,711	293,550	70,000	85,000
Fees - Bldg Admin	100-000-35004	22,923	34,020	25,750	16,000	18,000
Permits - Plumbing	100-000-35005	32,912	17,488	41,200	15,000	21,000
Permits - Mechanical	100-000-35006	60,802	20,878	61,800	12,000	16,000
Fees - Plan Review	100-000-35009	334,775	78,947	185,400	42,000	68,000
Fees - Library	100-000-35010	10,375	47,310	9,090	3,600	1,500
Fees - SDC Admin	100-000-35011	20,241	17,258	24,500	23,200	16,500
Fees - Planning	100-000-35015	40,710	29,023	23,700	32,000	30,000
Fees - Police Training	100-000-35016	5,634	5,579	5,600	5,000	5,000
Fees - Recreation	100-000-35018	181,957	169,808	185,400	180,000	180,000
Fees - Parks	100-000-35019	3,605	12,195	5,150	6,000	5,000
TOTAL LICENSES, PERMITS, FEES		**1,201,985**	**666,823**	**979,590**	**527,800**	**571,000**
FINES						
Fines - Library	100-000-36001	2,551	11,991	3,500	12,000	5,000
Fines - Court	100-000-36002	161,088	186,231	164,800	154,000	160,000
TOTAL FINES		**163,639**	**198,222**	**168,300**	**166,000**	**165,000**
MISCELLANEOUS						
Interest Earnings	100-000-37001	386,205	178,342	150,000	29,000	20,000
Misc - General	100-000-37004	81,092	189,820	125,000	139,000	125,000
Donations-Library	100-000-37004	-	-	-	4,500	-
Sale of Surplus Property	100-000-37012	-	-	1,500,000	1,500,000	-
Donation- Parks	100-000-37007	-	-	-	2,500	-
Reimb - Courts	100-000-37009	16,181	(21,889)	16,000	11,000	16,000
TOTAL MISCELLANEOUS		**483,478**	**346,273**	**1,791,000**	**1,686,000**	**161,000**
TRANSFERS	100-000-38001	**168,000**	**232,735**	**1,500,000**	**1,000,000**	**-**
FUND BALANCE AVAILABLE	100-000-39001	**1,545,931**	**1,246,308**	**1,624,045**	**760,684**	**1,189,964**
TOTAL RESOURCES		**12,509,694**	**13,309,617**	**15,391,495**	**13,290,984**	**14,829,864**

ADMINISTRATION SERVICES

The Administration Department 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, inter-governmental relations, community grant administration, and special projects.

Goals for FY2026

- 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, one full-time Communications Officer, and one part-time Communications Support Specialist. The Government Affairs position that became vacant in April 2024, will remain vacant for FY2026.

Performance Measures

COUNCIL GOAL/ STRATEGIC PLAN	PERFORMANCE MEASUREMENTS	FY 2023	FY 2024	FY 2025	Notes
Community & Civic Engagement	# Publication of Newsletters	36	48		
Community & Civic Engagement	# Press Releases	45	41		
Community & Civic Engagement	#Website, Twitter and Facebook Posts				
Economic Development	Attract Industrial Business Tenants for Industrial Property # Tenant/Owner Applicants		2		
Economic Development	Attract a new hotel development-# Advertising or # development improvements		2		
Livable & Safe Community	Build New Police Station (% Completion)	10%	10%		Delayed due to LUBA Appeal, new location had to be identified & plans re-drawn up

ADMINISTRATION DEPT.		2022-23 Actual	2023-24 Actual	2024-25 Adopted	9 mo Actual	2024-25 Est YE	2025-26 Proposed
PERSONNEL SERVICES							
100-701-50001	Wages	368,612	379,368	312,400	215,552	295,000	318,000
100-701-50004	Overtime	8,672	10,216	9,800	3,488	7,000	10,000
100-701-51005	CIS Insurance	79,825	80,292	71,400	42,787	59,000	67,000
100-701-51006	VEBA	7,113	17,011	6,000	3,719	5,100	5,500
100-701-51007	Retirement	113,220	119,410	100,200	67,807	92,000	104,000
100-701-51008	Taxes	27,538	28,501	26,000	15,591	22,000	26,000
100-701-51015	Other Benefits	394	760	4,300	257	500	900
TOTAL PERSONNEL SERVICES		**605,374**	**635,558**	**530,100**	**349,201**	**480,600**	**531,400**
MATERIALS & SERVICES							
100-701-52001	Operating Supplies	1,378	2,115	1,200	615	1,000	1,500
100-701-52010	Telephone	1,404	1,554	1,500	1,233	1,600	1,600
100-701-52011	Public Information	279	-	700	-	-	700
100-701-52018	Professional Development	10,321	9,873	10,000	4,826	10,000	12,000
100-701-52019	Professional Services	58,569	17,085	40,000	4,462	10,000	10,000
100-701-52027	IT Charges	-	576	1,000	-	-	1,000
100-701-52040	Communications	14,198	17,653	18,000	5,984	12,000	15,000
TOTAL MATERIALS & SERVICES		**86,149**	**48,856**	**72,400**	**17,120**	**34,600**	**41,800**
TOTAL EXPENDITURES		**691,523**	**684,414**	**602,500**	**366,321**	**515,200**	**573,200**

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 includes licensing and permitting, public records requests, records management, human resources, and website development and maintenance. The City Recorder serves as the Municipal Elections Officer.

A significant change to the City Recorder/Human Resources budget for FY2026 is an increase in Professional Services for attorney fees. Between several legal matters and public records requests, the need to use legal services increased. Several items were also increased to take inflation into consideration.

There were also savings in the City Recorder/Human Resources FY2026 budget. One item is a decrease in Professional Services for transcription services. In March of 2025, we transitioned from using a professional service company for transcribing our City Council minutes to an online AI program, decreasing the amount of time it takes to transcribe a meeting.

Goals for FY2026

- Continue to provide a high level of service both internally and externally.
- Create team building opportunities for staff.
- Develop new member handbook for Council, boards, and commissions.

Staffing – There are two full-time positions consisting of the Human Resources Coordinator/City Recorder and Deputy City Recorder.

Performance Measures

COUNCIL GOAL/ STRATEGIC PLAN	PERFORMANCE MEASUREMENTS	FY 2023	FY 2024	FY 2025	Notes
Community & Civic Engagement	Public Records Requests Processed	211	252		
Community & Civic Engagement	Council Minutes Transcribed	80	89		
Effective & Efficient Organization	Create team building opportunities for staff	0	1		
Effective & Efficient Organization	Develop new member handbook for Council, boards and commissions	0	0		

CITY RECORDER / HUMAN RESOURCES		2022-23 Actual	2023-24 Actual	2024-25 Adopted	9 mo. Actual	2024-25 Est YE	2025-26 Proposed
PERSONNEL SERVICES							
100-702-50001	Wages	173,913	192,407	190,500	134,650	193,000	198,000
100-702-51005	CIS Insurance	37,450	40,506	43,600	30,255	42,000	47,000
100-702-51006	VEBA	3,348	3,690	3,800	2,616	3,700	3,900
100-702-51007	Retirement	60,530	69,669	69,200	48,683	70,000	73,000
100-702-51008	Taxes	13,130	14,554	15,400	10,187	15,000	16,000
100-702-51015	Other Benefits	190	438	2,400	162	500	600
TOTAL PERSONNEL SERVICES		**288,561**	**321,264**	**324,900**	**226,553**	**324,200**	**338,500**
MATERIALS & SERVICES							
100-702-52001	Operating Supplies	1,887	416	2,000	989	2,000	2,000
100-702-52011	Public Information	201	174	11,000	-	4,000	4,000
100-702-52014	Recruiting Expenses	39,935	17,851	39,000	20,469	39,000	39,000
100-702-52018	Professional Development	5,046	3,651	6,000	3,200	6,000	8,000
100-702-52019	Professional Services	26,383	32,128	22,000	20,329	22,000	25,000
100-702-52027	IT Charges	-	576	1,000	-	1,000	1,000
100-702-52028	Projects & Programs	3,022	1,708	4,000	2,337	3,000	4,000
TOTAL MATERIALS & SERVICES		**76,474**	**56,504**	**85,000**	**47,324**	**77,000**	**83,000**
TOTAL EXPENDITURES		**365,035**	**377,768**	**409,900**	**273,877**	**401,200**	**421,500**

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.

Goals for FY2026

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

Performance Measures

COUNCIL GOAL/ STRATEGIC PLAN	PERFORMANCE MEASUREMENTS	FY 2023	FY 2024	FY 2025	Notes
Long Term Planning	Set City Goals and Objectives				
Effective & Efficient Organization	Conduct Annual Performance Reviews of Department Heads (# of reviews)	1	0		
Effective & Efficient Organization	Average Length (in minutes) of City Council Work Sessions	132	121		
Community & Civic Engagement	Number of Public Forums and Hearings	14	6		
Community & Civic Engagement	Hold Town Hall Meetings (New as of CY 2025)	0	0		

CITY COUNCIL		2022-23 Actual	2023-24 Actual	2024-25 Adopted	9 mo Actual	2024-25 Est YE	2025-26 Proposed
PERSONNEL SERVICES							
100-703-50001	Wages	58,434	66,613	63,400	48,427	66,000	68,000
100-703-51008	Taxes	4,461	5,076	5,100	3,690	5,100	5,200
100-703-51015	Other Benefits	6	124	-	98	130	140
TOTAL PERSONNEL SERVICES		**62,901**	**71,813**	**68,500**	**52,215**	**71,230**	**73,340**
MATERIALS & SERVICES							
100-703-52001	Operating Supplies	3,798	1,267	3,000	4,000	5,000	5,000
100-703-52013	Memberships	1,139	1,200	2,000	-	2,000	2,000
100-703-52018	Professional Development	7,660	8,174	8,000	11,034	12,000	10,000
100-703-52019	Professional Services	29,710	55,137	40,000	13,088	40,000	40,000
100-703-52027	IT Charges	-	-	500	-	500	500
100-703-52041	Community Support Funds	9,109	3,864	5,000	66	5,000	5,000
TOTAL MATERIALS & SERVICES		**51,416**	**69,642**	**58,500**	**28,188**	**64,500**	**62,500**
TOTAL EXPENDITURES		**114,317**	**141,455**	**127,000**	**80,403**	**135,730**	**135,840**

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 is 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 the City Municipal Code.

Goals for FY2026

- 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.
- Paint the outside of the building (employee parking lot side) and improving its aesthetics overall.

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

Performance Measures

COUNCIL GOAL/ STRATEGIC PLAN	PERFORMANCE MEASUREMENTS	FY 2023	FY 2024	FY 2025	Notes
Livable & Safe Community	Non-Traffic Misdemeanors	99	202		
Livable & Safe Community	Non-Traffic Violations	1	12		
Livable & Safe Community	Traffic Misdemeanors	128	158		
Livable & Safe Community	Traffic Violations	459	573		
Livable & Safe Community	Municipal Code Misdemeanors	0	0		
Livable & Safe Community	Ordinance Violations	9	19		
Livable & Safe Community	Other (Parking & Misc.)	47	41		

MUNICIPAL COURT		2022-23 Actual	2023-24 Actual	2024-25 Adopted	9 mo Actual	2024-25 Est YE	2025-26 Proposed
PERSONNEL SERVICES							
100-704-50001	Wages	121,004	128,710	129,500	90,250	130,000	133,000
100-704-50004	Overtime	196	434	-	713	800	800
100-704-51005	CIS Insurance	37,828	40,307	43,000	29,262	42,000	45,000
100-704-51006	VEBA	2,366	2,482	2,600	1,765	2,600	2,700
100-704-51007	Retirement	36,380	40,027	40,300	28,159	41,000	42,000
100-704-51008	Taxes	9,193	9,778	10,500	6,886	9,900	10,700
100-704-51015	Other Benefits	158	186	2,000	137	200	400
TOTAL PERSONNEL SERVICES		**207,125**	**221,924**	**227,900**	**157,172**	**226,500**	**234,600**
MATERIALS & SERVICES							
100-704-52001	Operating Supplies	2,127	4,807	3,000	3,253	4,000	4,000
100-704-52018	Professional Development	77	177	2,500	82	1,000	2,500
100-704-52019	Professional Services	218,246	257,387	250,000	171,363	238,000	250,000
100-704-52027	IT Charges	-	576	1,000	-	-	1,000
TOTAL MATERIALS & SERVICES		**220,450**	**262,947**	**256,500**	**174,698**	**243,000**	**257,500**
TOTAL EXPENDITURES		**427,575**	**484,871**	**484,400**	**331,870**	**469,500**	**492,100**

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 Specialists - Are responsible for entering and maintaining all reports and records, as well as receiving, processing, and storing all evidence and Department property.

Goals for FY2026

- 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 will be looking to expand on this program, to add more fitness equipment and wellness training for the officers. This has been mostly through donations. The City should allocate some budget money in the future to sustain this critical program.
- Several patrol officers will need to be hired. This is a lengthy process that will take up much of the year.
- As these hiring processes continue throughout the year, the Department should continue to use an assessment center style of hiring officers, as opposed to the former process of one panel interview to select an officer.
- 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.

Staffing – The proposed budget includes 14 patrol officers, 1 detective, 1 code enforcement officer, 5 sergeants, 1 lieutenant, the chief of police and 2 records evidence specialists.

Performance Measures:

COUNCIL GOAL	PERFORMANCE MEASUREMENTS	FY 2023	FY 2024	FY 2025	Notes
Livable & Safe Community	Number of Sworn Officers	22	22	22	
Livable & Safe Community	City Population	14,371	14,437		
Livable & Safe Community	Sworn Officers per Thousand	1.53	1.52		
Livable & Safe Community	Annual Dispatch Activity	15,800	18,680		
Livable & Safe Community	Annual Case Numbers	982	1045		
Livable & Safe Community	Annual Case Numbers per Officer	49	61		
Livable & Safe Community	Traffic Stops	1535	1959		
Livable & Safe Community	Traffic Citations	255	522		
Livable & Safe Community	Percent of Citations to Stops	17% cited	27% cited		
Livable & Safe Community	Number of Code Enforcement Officers	1	1	1	

POLICE

POLICE DEPARTMENT		2022-23 Actual	2023-24 Actual	2024-25 Adopted	9 mo Actual	2024-25 Est YE	2025-26 Proposed
PERSONNEL SERVICES							
100-705-50001	Wages	2,309,599	2,715,957	2,611,000	1,892,238	2,480,000	2,690,000
100-705-50004	Overtime	336,114	367,226	395,000	385,399	530,000	450,000
100-705-51005	CIS Insurance	552,224	636,863	757,000	430,021	553,000	780,000
100-705-51006	VEBA	39,860	46,598	70,000	134,066	145,000	55,000
100-705-51007	Retirement	858,796	1,063,178	1,205,000	731,094	1,000,000	1,060,000
100-705-51008	Taxes	197,649	230,655	280,000	166,139	230,000	240,000
100-705-51015	Other Benefits	53,366	73,326	45,000	58,817	109,000	60,000
TOTAL PERSONNEL SERVICES		**4,347,608**	**5,133,803**	**5,363,000**	**3,797,774**	**5,047,000**	**5,335,000**
MATERIALS & SERVICES							
100-705-52001	Operating Supplies	81,308	61,739	80,000	33,649	80,000	75,000
100-705-52002	Personnel Uniforms Equipment	15,611	25,657	29,000	15,221	29,000	25,000
100-705-52003	Utilities	8,853	8,960	15,000	8,502	12,000	15,000
100-705-52006	Computer Maintenance	12,660	53,898	25,000	1,496	29,000	35,000
100-705-52010	Telephone	21,742	22,067	24,500	17,843	24,500	24,500
100-705-52014	Recruiting Expenses	23	4,110	5,000	3,782	5,000	7,000
100-705-52018	Professional Development	22,277	23,697	28,000	25,841	29,000	33,000
100-705-52019	Professional Services	37,871	57,697	40,000	106,503	120,000	40,000
100-705-52021	Equipment Maintenance	1,930	-	3,000	-	2,000	2,000
100-705-52022	Fuel/Oil	74,404	66,679	85,000	46,925	70,000	8,000
100-705-52023	Facility Maintenance	69,032	35,286	30,000	63,252	65,000	35,000
100-705-52027	IT Charges	-	864	3,000	-	1,000	3,000
100-705-52040	Special Investigations	-	-	-	817	820	-
100-705-52044	K9 Expense	36,554	50	6,000	543	550	-
100-705-52086	Tactical	27,048	12,749	13,500	8,162	13,500	17,000
100-705-52097	Enterprise Fleet	153,674	163,939	160,000	199,085	210,000	175,000
100-705-52098	Fleet Maintenance	41,647	33,794	28,000	13,153	22,000	25,000
100-705-52102	New Hire Equipment	4,179	3,213	20,000	8,430	19,000	20,000
100-705-52115	Report Writer	-	309,153	84,000	9,202	86,000	86,000
100-705-52117	Body Cameras	28,675	28,675	32,000	28,675	33,000	37,000
TOTAL MATERIALS & SERVICES		**637,488**	**912,227**	**711,000**	**591,081**	**851,370**	**662,500**
TOTAL EXPENDITURES		**4,985,096**	**6,046,030**	**6,074,000**	**4,388,855**	**5,898,370**	**5,997,500**

LIBRARY

The St. Helens Public Library is a multi-faceted community and cultural center which provides a safe, welcoming environment for all who visit. The framework of our mission is to serve the information literacy needs of all ages. We support our community in developing their own information and content. At St. Helens Public Library, information and content are provided using a broad range of physical media (e.g., books, DVDs, audiobooks, cultural passes, and the Library of Things). Digital library services are comprised of electronic access to information such as homework and career research, downloadable e-audiobooks, e-books, e-magazines, music and more. Additional library services include a growing Makerspace, one-on-one research assistance, computers for public use, wireless internet access, a robust suite of story times for young children, summer reading programs, a book club, monthly adult craft programs, genealogy programs, hands-on science, technology, engineering and mathematic programs for youth and teens, and cultural passes.

Goals for FY2026

- Expand the Makerspace facility, including adding new equipment and a broader suite of classes, individual use, and programs.
- Expand adult and family programming.
- Revaluate digital services and adjust as necessary.
- Expand and diversify funding streams.
- Present the 2025 Columbia County Biennial Genealogy Conference "Many Lands, Many People."
- Collaborate with other Columbia County public libraries on enhanced community outreach.

Staffing – The library has 4 full-time positions: the Library Director, 2 Librarians, and one Library Technician, along with 4 part-time Library Assistants.

Performance Measures

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

LIBRARY

LIBRARY DEPARTMENT		2022-23 Actual	2023-24 Actual	2024-25 Adopted	9 mo Actual	2024-25 Est YE	2025-26 Proposed
PERSONNEL SERVICES							
100-706-50001	Wages	394,296	404,871	421,300	276,301	380,000	435,000
100-706-50004	Overtime	-	125	-	-	-	-
100-706-51005	CIS Insurance	76,707	65,785	73,900	37,114	52,000	56,000
100-706-51006	VEBA	5,880	5,549	7,000	3,509	4,800	5,500
100-706-51007	Retirement	107,246	129,841	113,500	73,642	100,000	130,000
100-706-51008	Taxes	29,689	30,476	34,000	20,832	30,000	35,000
100-706-51015	Other Benefits	670	1,879	2,000	410	800	900
TOTAL PERSONNEL SERVICES		**614,488**	**638,526**	**651,700**	**411,808**	**567,600**	**662,400**
MATERIALS & SERVICES							
100-706-52001	Operating Supplies	6,580	4,463	7,800	6,105	8,000	9,000
100-706-52003	Utilities	19,911	19,692	22,000	16,323	22,000	25,000
100-706-52006	Computer Maintenance	6,307	12,866	16,200	1,047	16,000	18,600
100-706-52014	Recruiting	-	-	1,000	-	-	1,000
100-706-52018	Professional Development	1,356	482	2,500	2,801	2,800	3,000
100-706-52019	Professional Services	1,080	3,484	4,500	1,329	4,000	4,000
100-706-52020	Bank Service Fees	-	724	-	70	100	-
100-706-52023	Facility Maintenance	41,200	52,320	52,000	35,875	53,300	61,100
100-706-52027	IT Charges	-	-	3,000	-	-	4,900
100-706-52028	Projects & Programs	4,287	5,263	5,000	3,069	5,000	5,300
100-706-52031	Periodicals	603	1,117	2,000	382	1,700	1,500
100-706-52032	Digital Resources	18,363	22,873	21,000	21,869	24,000	25,700
100-706-52033	Printed Materials	31,361	36,991	34,000	17,669	35,000	39,100
100-706-52034	Visual Materials	5,058	3,650	4,000	2,351	3,700	4,000
100-706-52035	Audio Materials	217	3,188	3,000	235	2,500	3,000
100-706-52036	Makerspace	6,172	48	6,000	6,758	7,000	7,000
100-706-52037	Library of Things	4,503	1,714	4,000	3,330	3,400	3,000
100-706-52130	Building Lease	-	-	-		3,000	8,200
TOTAL MATERIALS & SERVICES		**146,998**	**168,875**	**188,000**	**119,213**	**191,500**	**223,400**
TOTAL EXPENDITURES		**761,486**	**807,401**	**839,700**		**759,100**	**885,800**

FINANCE

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.

Completed project for FY2025

- Updated financial policies.
- Update procurement policies.

Goals for FY2026

- Software solution for budget document processing.
- Enterprise Resource Planning (ERP) module for improved accounts payable processing.

Staffing – The Finance Division has 5 full-time staff consisting of the Finance Director, 2 Accountants, and 2 Administrative Billing Specialists.

Performance Measures

COUNCIL GOAL/ STRATEGIC PLAN	PERFORMANCE MEASUREMENTS	FY 2023	FY 2024	FY 2025	Notes
Effective & Efficient Organization	Unqualified Audit Report	Yes	Yes	ETA Dec 31	
Effective & Efficient Organization	Timeliness of Financial Reporting	15	15	15	Average days issued from end of quarter
Effective & Efficient Organization	Training & Development of Staff	151	55	111	Total CPE Credits or Total Classes taken
Effective & Efficient Organization	GFOA Budget Certification	Yes	Yes		
Effective & Efficient Organization	FY 24-Reduce Banking Cost (total cost for fiscal year)	199,858.50	288,007.35		
Effective & Efficient Organization	FY 25 Review & Update Financial Polices	Yes	Yes		Updated Purchase Policy
Economic Development	Business Licenses Issued	2,825	2,663	538	Calendar year-2025 as of April
Community & Civic Engagement	Utility Customers Billed	63,098	63,152		

FINANCE		2022-23 Actual	2023-24 Actual	2024-25 Adopted	9 mo Actual	2024-25 Est YE	2025-26 Proposed
PERSONNEL SERVICES							
100-707-50001	Wages	453,663	409,953	417,700	292,314	420,000	448,000
100-707-50004	Overtime	2,262	-	-	268	400	400
100-707-51005	CIS Insurance	89,019	115,151	122,200	84,039	116,000	133,000
100-707-51006	VEBA	41,441	8,254	8,300	5,805	8,300	8,800
100-707-51007	Retirement	114,508	120,039	129,900	90,572	125,000	140,000
100-707-51008	Taxes	32,726	31,506	33,700	22,191	32,000	36,000
100-707-51015	Other Benefits	6,924	6,757	5,700	749	2,000	7,000
TOTAL PERSONNEL SERVICES		**740,543**	**691,660**	**717,500**	**495,938**	**703,700**	**773,200**
MATERIALS & SERVICES							
100-707-52001	Operating Supplies	10,972	5,999	9,000	3,257	6,000	7,000
100-707-52008	Printing	52,017	41,636	55,000	13,147	25,000	30,000
100-707-52009	Postage	1,509	18,790	4,000	26,070	35,000	38,000
100-707-52018	Professional Development	5,538	8,059	8,000	10,123	13,000	9,000
100-707-52019	Professional Services	219,935	215,852	120,000	92,529	120,000	175,000
100-707-52020	Bank Service Fees	199,859	288,007	90,000	55,146	75,000	80,000
100-707-52027	IT Charges	-	864	1,000		-	1,000
TOTAL MATERIALS & SERVICES		**489,830**	**579,207**	**287,000**	**200,272**	**274,000**	**340,000**
TOTAL EXPENDITURES		**1,230,373**	**1,270,867**	**1,004,500**	**696,210**	**977,700**	**1,113,200**

PARKS

The Parks Division serves the community effectively by providing recreational spaces that enhance the quality of life for all residents. In addition, ensuring that parks, playgrounds, trails, sports fields, and other recreational facilities are clean, safe, and well-maintained.

Goals for FY2026

Performance Measures

COUNCIL GOAL/STRATEGIC PLAN	PERFORMANCE MEASUREMENTS	FY 2023	FY 2024	FY 2025
Livable & Safe Community	Acres of Improved Parks Maintained	135	135	135

PARKS		2022-23 Actual	2023-24 Actual	2024-25 Adopted	9 mo Actual	2024-25 Est YE	2025-26 Proposed
PERSONNEL SERVICES							
100-708-50001	Wages	204,811	257,138	245,400	150,900	245,400	230,000
100-708-50004	Overtime	1,756	895	-	651	700	1,700
100-708-51005	CIS Insurance	60,432	90,055	73,200	61,473	81,000	85,000
100-708-51006	VEBA	3,913	4,949	4,300	2,985	4,000	5,000
100-708-51007	PERS	55,730	79,283	76,300	46,914	76,000	80,000
100-708-51008	Taxes	15,816	19,608	19,800	11,554	19,800	22,000
100-708-51015	Other Benefits	4,213	6,450	3,000	4,335	7,000	7,000
TOTAL PERSONNEL SERVICES		**346,671**	**458,378**	**422,000**	**278,812**	**433,900**	**430,700**
MATERIALS & SERVICES							
100-708-52001	Operating Supplies	43,286	39,125	60,000	21,251	40,000	60,000
100-708-52002	Personnel Uniforms Equipment	771	1,057	2,000	843	1,200	2,000
100-708-52003	Utilities	14,023	16,503	18,000	15,287	22,000	25,000
100-708-52010	Telephone	938	990	2,000	661	1,000	2,000
100-708-52018	Professional Development	1,409	1,737	3,000	56	1,500	2,000
100-708-52019	Professional Services	35,549	34,249	30,000	58,889	60,000	50,000
100-708-52022	Fuel/Oil	9,478	10,600	15,000	7,877	15,000	20,000
100-708-52023	Facility Maintenance	18,278	19,583	20,000	19,604	20,000	20,000
100-708-52046	Dock Services	11,897	9,940	20,000	5,206	13,000	15,000
100-708-52047	Marine Board	80	115	3,000	1,386	3,000	3,000
TOTAL MATERIALS & SERVICES		**135,709**	**133,899**	**173,000**	**131,060**	**176,700**	**199,000**
TOTAL EXPENDITURES		**482,380**	**592,277**	**595,000**	**409,872**	**610,600**	**629,700**

RECREATION

The St. Helens Recreation Program was created in 2018 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 for local teens and community members and helps train them into the childcare fields as well as other valuable job skills. The Recreation Program applies for grants and also charges user fees to help offset costs of the program with the primary focus of youth ages 0-18. The program also explores partnerships with other organizations and stakeholders to expand the offerings in the community.

Goals for FY2026

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

Staffing- The Recreation Program has two full-time staff and one part-time staff, consisting of 1 full-time Recreation Manager, 1 full-time Recreation Specialist, and 1 part-time Recreation Specialist. Additionally, there are temporary staff that are contracted through a local employment services agency as grant funds and program support funding are acquired.

Performance Measures

COUNCIL GOAL/ STRATEGIC PLAN	PERFORMANCE MEASUREMENTS	FY 2023	FY 2024	FY 2025	Notes
Community & Civic Engagement	Expand after school programming (number of schools program is in)	1	3	3 (4 programs)	
Livable & Safe Community	Total students enrolled in afterschool program	35	65	108	
Community & Civic Engagement	Offer paid community programs to sustain recreation programs (number of paid programs)	120	137	148	
Community & Civic Engagement	Continue to offer free community programs (number of free programs)	43	57	60	
Community & Civic Engagement	Partner with outside organizations to expand camps/programs (Number of programs hosted or co-hosted)	5	17	17	
Community & Civic Engagement	Youth programs & participation (number of kids attending all programs)	177	276	300 +	

RECREATION

RECREATION		2022-23 Actual	2023-24 Actual	2024-25 Adopted	9 mo Actual	2024-25 Est YE	2025-26 Proposed
PERSONNEL SERVICES							
100-709-50001	Wages	219,931	191,810	227,900	129,729	200,000	228,000
100-709-51005	CIS Insurance	52,930	39,482	43,000	29,262	41,000	46,000
100-709-51006	VEBA	2,900	3,006	3,100	2,198	3,100	3,400
100-709-51007	Retirement	37,339	57,318	49,300	39,823	57,000	60,000
100-709-51008	Taxes	16,651	14,573	18,400	9,839	15,000	16,000
100-709-51015	Other Benefits	4,389	5,292	3,000	3,595	5,000	5,000
TOTAL PERSONNEL SERVICES		**334,140**	**311,481**	**344,700**	**214,446**	**321,100**	**358,400**
MATERIALS & SERVICES							
100-709-52001	Operating Supplies	6,669	3,492	7,000	1,572	7,000	13,000
100-709-52003	Utilities	9,028	11,401	9,000	5,852	7,000	9,000
100-709-52008	Printing	263	257	500	115	500	500
100-709-52010	Telephone	1,544	1,490	1,800	1,402	1,800	1,800
100-709-52018	Professional Development	1,386	545	2,000	1,220	2,000	2,000
100-709-52019	Professional Services	13,488	9,444	14,800	3,360	14,800	20,000
100-709-52020	Bank Service Fees	6,454	3,679	5,000	2,643	4,000	5,000
100-709-52022	Fuel	307	179	1,000	88	300	1,000
100-709-52023	Facility Maintenance	9,617	21,074	13,000	8,053	9,000	13,000
100-709-52097	Enterprise Fleet Management	6,396	5,863	8,000	4,144	5,870	8,000
TOTAL MATERIALS & SERVICES		**55,152**	**57,424**	**62,100**	**28,449**	**52,270**	**73,300**
TOTAL EXPENDITURES		**389,292**	**368,905**	**406,800**	**242,895**	**373,370**	**431,700**

COMMUNITY DEVELOPMENT

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.

Goals for FY2026:

- Local legislative and long-range planning tasks.
- Support other departments with long-range planning efforts.
- Adhere to laws and best practices for current planning to help mitigate expenses.

Staffing – The Planning Division has one Planner, one Associate Planner/Community Development Project Manager & one Community Development Administrative Assistant (Shared).

Performance Measures:

COUNCIL GOAL/STRATEGIC PLAN	PERFORMANCE MEASUREMENTS	FY 2023	FY 2024	FY 2025
Economic Development	Total Number of Land Use Permits	84	100	
Economic Development	Total Number of Annexations	2	3	
Effective & Efficient Organization	Adhere to law & best practices for current planning to mitigate expenses(Yes/No)	Yes	Yes	Yes
Economic Development	Grant Dollars Awarded	2,950,000	60,000	
Economic Development	Grant-funded projects successfully closed out	2	2	*5

*Land use permits tracked based on calendar year. 2025 numbers will be available January 2026.

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. 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.

Goals for FY2026

- Review City policies and programs to promote economic development.
- Update Building Division website to promote electronic permitting and plan review services.

Staffing – The Building division has 1 Building Official, 1 Building Permit Technician, and 1 shared Administrative Assistant. (2.4 FTE)

Performance Measures

COUNCIL GOAL/ STRATEGIC PLAN	PERFORMANCE MEASUREMENTS	FY 2023	FY 2024	FY 2025	Notes
Economic Development	Review of City policies & programs to promote economic development (# of policies review/updated)				
Economic Development	Plan Reviews Performed		289		
Economic Development	Permits Issued		243		
Livable & Safe Community	Inspections Performed		1,117		
Economic Development	Certificates of Occupancy		23		
Economic Development	Total Building Valuation		6,701,393.38		
Effective & Efficient Organization	Fees Collected		142,607.00		

COMMUNITY DEVELOPMENT

COMMUNITY DEVELOPMENT		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Est YE	2025-26 Proposed
PERSONNEL SERVICES						
100-713-50001	Wages	521,459	474,058	473,900	425,000	478,000
100-713-50004	Overtime	-	-	-	400	-
100-713-51005	CIS Insurance	108,161	92,865	99,000	92,000	106,000
100-713-51006	VEBA	9,875	9,235	9,400	8,700	9,500
100-713-51007	Retirement	159,160	154,086	147,400	139,000	158,000
100-713-51008	Taxes	39,725	36,023	38,300	34,000	38,300
100-713-51015	Other Benefits	3,963	3,259	6,600	3,800	5,000
TOTAL PERSONNEL SERVICES		**842,343**	**769,526**	**774,600**	**702,900**	**794,800**
MATERIALS & SERVICES						
100-713-52001	Operating Supplies	6,992	4,604	9,000	6,350	11,000
100-713-52010	Telephone	-	1,077	1,200	800	1,200
100-713-52011	Public Information	5,406	3,844	10,000	4,000	10,000
100-713-52013	Memberships	753	1,854	1,500	2,000	2,000
100-713-52015	Intergovernmental Services	8,909	10,660	9,000	6,850	9,000
100-713-52018	Professional Development	3,398	4,150	7,000	6,000	7,000
100-713-52019	Professional Services	14,936	6,454	11,000	7,850	11,000
100-713-52020	Bank Service Fees	10,057	5,792	12,000	4,500	7,000
100-713-52022	Fuel	251	135	500	300	500
100-713-52026	Equipment Fund Charges	1,488	1,083	1,400	1,100	1,400
100-713-52027	IT Charges	-	1,440	-	-	500
100-713-52028	Projects & Programs	-	30,174	45,000	35,000	-
100-713-52030	CLG Expenses	-	-	15,000	17,000	-
100-713-52087	Commission Stipend	2,220	1,320	2,500	2,500	2,500
100-713-52097	Enterprise Fleet Management	11,664	11,234	13,500	12,300	9,800
TOTAL MATERIALS & SERVICES		**66,074**	**83,821**	**138,600**	**106,550**	**72,900**
TOTAL EXPENDITURES		**908,417**	**853,347**	**913,200**	**809,450**	**867,700**

INFORMATION TECHNOLOGY

The Information Technology (IT) Division plays a critical role in supporting the technological infrastructure of the City. Its responsibilities include ensuring that the City's IT systems are secure, efficient, and aligned with the needs of public services and operations.

Goals for FY2026

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

Performance Measures

INFORMATION TECHNOLOGY		2022-23 Actual	2023-24 Actual	2024-25 Adopted	9 mo Actual	2024-25 Est YE	2025-26 Proposed
PERSONNEL SERVICES							
100-712-50001	Regular Wages	170,021	181,714	52,000	67,957	94,000	207,000
100-712-51005	CIS Insurance	55,080	55,585	-	23,651	32,000	70,000
100-712-51006	VEBA	3,299	3,527	-	1,345	1,900	4,000
100-712-51007	Retirement	51,032	56,214	16,200	21,037	29,000	66,000
100-712-51008	Taxes	12,893	13,657	4,200	5,168	7,100	15,000
100-712-51015	Other Benefits	188	1,262	-	14,631	15,000	2,000
TOTAL PERSONNEL SERVICES		**292,513**	**311,959**	**72,400**	**133,789**	**179,000**	**364,000**
MATERIALS & SERVICES							
100-712-52001	Operating Supplies	14,793	1,884	10,000	4,725	9,000	10,000
100-712-52003	Utilities (Internet)	78,696	79,759	80,000	57,210	80,000	70,000
100-712-52006	Computer Maintenance	146,937	58,102	100,000	50,481	52,000	70,000
100-712-52010	Telephone	26,823	31,653	35,000	20,004	30,000	30,000
100-712-52016	Insurance - General	19,635	27,390	30,000	28,376	29,000	50,000
100-712-52018	Professional Development	895	1,445	10,000	200	5,000	5,000
100-712-52019	Professional Services	100,304	123,091	165,000	93,918	165,000	90,000
100-712-57500	Computer Equipment	353	16,438	30,000	5,141	15,000	20,000
TOTAL MATERIALS & SERVICES		**388,436**	**339,762**	**460,000**	**260,055**	**385,000**	**345,000**
TOTAL EXPENDITURES		**680,949**	**651,721**	**532,400**	**393,844**	**564,000**	**709,000**

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		2022-23 Actual	2023-24 Actual	2024-25 Adopted	9 mo Actual	2024-25 Est YE	2025-26 Proposed
MATERIALS & SERVICES							
100-715-52001	Operating Supplies	26,329	23,658	24,000	16,218	22,000	24,000
100-715-52003	Utilities	13,793	14,061	18,000	10,738	17,000	18,000
100-715-52009	Postage	-	-	5,000	3,114	4,000	8,000
100-715-52016	Insurance - General	123,143	141,577	157,000	155,962	156,000	177,000
100-715-52019	Professional Services	7,999	45,880	60,000	293,096	350,000	80,000
100-715-52022	Fuel/Oil	1,206	817	1,500	1,168	1,500	1,500
100-715-52023	Facility Maintenance	54,439	43,717	100,000	33,911	36,000	50,000
100-715-52097	Enterprise Fleet Mgmt	36	167	1,000	163	300	500
TOTAL MATERIALS & SERVICES		**226,945**	**269,877**	**366,500**	**514,370**	**586,800**	**359,000**
CONTINGENCY							
100-715-58001	Contingency	-	-	1,000,000		-	1,000,000
UNAPPROPRIATED FUND BALANCE							
100-715-59001	Unapp Ending Fund Balance	1,246,309	760,684	2,035,595		1,189,964	1,213,624
TOTAL EXPENDITURES		**1,473,254**	**1,030,561**	**3,402,095**		**1,776,764**	**2,572,624**

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.

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		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
RESOURCES							
TAXES							
201-000-32002	Transient Lodging Tax	154,558	160,894	165,000	112,840	165,000	170,000
MISCELLANEOUS REVENUE							
201-000-37001	Interest	-	6,629	3,000	7,971	8,000	3,000
201-000-37004	Miscellaneous	4,027	353	1,000	-	-	-
201-000-37015	Event Revenues	210,151	148,687	400,000	1,162,767	1,180,000	1,200,000
TOTAL MISCELLANEOUS REVENUE		**214,178**	**155,669**	**404,000**	**1,170,738**	**1,188,000**	**1,203,000**
TRANSFERS							
201-000-38002	Interfund Loan	-	-	300,000	200,000	200,000	-
FUND BALANCE AVAILABLE							
201-000-39001	Fund Balance Available	253,219	98,181	55,681	75,879	75,879	8,879
TOTAL RESOURCES		**621,955**	**414,744**	**924,681**	**1,559,457**	**1,628,879**	**1,381,879**
EXPENSES							
MATERIALS & SERVICES							
201-000-52019	Professional Services	175,683	143,720	140,000	65,704	80,000	80,000
201-000-52025	GFSS	-	100,000	100,000	75,000	100,000	100,000
201-000-52028	Projects & Programs	341,403	15,564	40,000	682,924	700,000	700,000
201-000-52039	Contracted Events - Prof Srvcs	-	-	300,000	385,232	450,000	300,000
201-000-52130	Building Lease & Utilities	6,688	79,581	90,000	59,810	90,000	95,000
TOTAL MATERIALS & SERVICES		**523,774**	**338,865**	**670,000**	**1,268,670**	**1,420,000**	**1,275,000**
TRANSFERS							
202-725-54001	Transfers	-	-	200,000	-	200,000	-
CONTINGENCY							
201-000-58001	Contingency	-	-	54,681	-	-	106,879
Ending Fund Balance		98,181	75,879	-	290,787	8,879	-
TOTAL EXPENSES		**621,955**	**414,744**	**924,681**	**1,559,457**	**1,628,879**	**1,381,879**

COMMUNITY DEVELOPMENT FUND

COMMUNITY DEVELOPMENT FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
RESOURCES							
GRANTS							
202-000-33005	Grants	-	146,111	2,314,000	5,000	2,167,900	-
202-721-33005	ARPA	315,406	-	-	-	-	-
202-723-33005	ARPA		261,073				
202-723-33005	OPRD Riverwalk (2)	-	481,626	1,164,000	1,071,663	1,164,000	-
202-726-33005	Grants - Central Waterfront	-	38,210	-	30,729	50,000	930,000
TOTAL GRANTS		**315,406**	**927,020**	**3,478,000**	**1,107,392**	**3,381,900**	**930,000**
MISC REVENUE							
202-000-37001	Interest	47,508	168,931	75,000	88,865	90,000	60,000
202-723-37002	Miscellaneous	-	-	200,000	-	200,000	-
202-722-37003	Loan Proceeds	-	-	-	-	-	14,924,000
202-723-37003	Bond/Loan Proceeds	4,904,932	5,772,730	6,399,800	4,891,706	4,891,700	-
202-000-37004	Miscellaneous	-	-	-	99,326	61,300	
202-000-37012	Sale of Surplus Property	-	-	1,000,000	-	2,100,000	-
202-721-37026	Property Taxes Reimbursemen	107,643	-	-	-	-	-
202-722-37027	Industrial Business Park	350,613	1,007,960	157,000	130,800	170,000	157,000
202-724-37030	Timber	1,398,722	1,189,038	1,000,000	25,000	25,000	1,000,000
TOTAL MISC REVENUE		**6,809,418**	**8,138,659**	**8,831,800**	**5,235,697**	**7,538,000**	**16,141,000**
TRANSFERS							
202-000-38002	Interfund Loan Repayment	-	-	-	200,000	200,000	-
202-000-38001	Transfer	-	-	-	-	-	-
FUND BALANCE AVAILABLE							
202-000-39001	Fund Balance Available	1,241,576	2,805,797	2,603,639	4,514,344	4,514,344	3,803,124
TOTAL RESOURCES		**8,366,400**	**11,871,476**	**14,913,439**	**11,057,433**	**15,634,244**	**20,874,124**
EXPENSES							
MATERIALS & SERVICES							
Dept 721	Economic Planning	379,424	327,185	295,000	89,369	160,000	168,500
Dept 722	Industrial Business Park	49,279	371,007	2,634,100	494,806	578,100	15,146,000
Dept 723	Riverfront	563,226	143,582	18,100	13,575	18,100	20,000
Dept 724	Forestry	136,248	199,488	130,500	70,563	131,400	190,500
Dept 726	Central Waterfront	362,670	194,234	500,000	118,194	250,000	900,000
TOTAL MATERIALS & SERVICES		**1,490,847**	**1,235,496**	**3,577,700**	**786,507**	**1,137,600**	**16,425,000**
CAPITAL OUTLAY							
Dept 722	Industrial Business Park	-	201,556	-	-	-	-
Dept 723	Riverfront	3,539,236	5,799,470	9,635,600	4,109,766	9,635,600	-
TOTAL CAPITAL OUTLAY		**3,539,236**	**6,001,026**	**9,635,600**	**4,109,766**	**9,635,600**	**-**
DEBT SERVICE							
Dept 722	Boise Property Note	162,500	62,500	-	-	-	1,735,000
Dept 723	Veneer Property Note	58,020	58,110	57,920	3,930	57,920	57,940
TOTAL DEBT SERVICE		**220,520**	**120,610**	**57,920**	**3,930**	**57,920**	**1,792,940**
TRANSFER							
202-000-54001	Transfers	310,000	-	500,000	500,000	500,000	-
202-000-54002	Interfund Loan & Repayment	-	-	600,000	200,000	500,000	
CONTINGENCY							
202-000-58001	Contingency	-	-	542,219	-	-	2,656,184
ENDING FUND BALANCE		2,805,797	4,514,344	-	5,457,230	3,803,124	-
TOTAL EXPENSES		**8,366,400**	**11,669,920**	**14,913,439**	**11,057,433**	**15,634,244**	**20,874,124**

COMMUNITY DEVELOPMENT
BY DEPARTMENT

COMMUNITY DEVELOPMENT FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
DEPT 721 - ECONOMIC PLANNING							
MATERIALS & SERVICES							
202-721-52011	Public Engagement	8,306	54	8,000	4,000	5,000	8,000
202-721-52019	Professional Services	116,721	65,455	75,000	31,086	70,000	70,000
202-721-52025	GFSS Charge	70,000	70,000	70,000	52,500	70,000	70,000
202-721-52040	Communications	-	-	10,000	-	-	5,000
202-721-52051	Urban Renewal	3,732	6,371	8,000	-	-	-
202-721-52053	Property Taxes	107,800	110,625	112,000	187	1,500	1,500
202-721-52054	Offshore Lease	11,147	13,483	12,000	1,596	13,500	14,000
202-721-52096	CDBG Grant Expenses	288	-	-	-	-	-
202-721-52101	ARPA Expense	26,227	25,000	-	-	-	-
202-721-52103	Main Street	35,203	36,197	-	-	-	-
TOTAL MATERIALS & SERVICES		**379,424**	**327,185**	**295,000**	**89,369**	**160,000**	**168,500**
DEBT SERVICE							
202-721-55001	Debt Principal - Interfund loar	300,000	-	-	-	300,000	-
202-721-55002	Debt Interest - Interfund Loan	10,000	-	-	-	-	-
TOTAL DEBT SERVICE		**310,000**	**-**	**-**	**-**	**300,000**	**-**
TOTAL EXPENSES		**689,424**	**327,185**	**295,000**	**89,369**	**460,000**	**168,500**
DEPT 722 - INDUSTRIAL BUSINESS PARK							
MATERIALS & SERVICES							
202-722-52003	Utilities	1,043	154,511	2,000	234,200	280,000	2,000
202-722-52019	Professional Services	48,236	216,416	2,614,000	247,031	280,000	200,000
202-722-52023	Facility Maintenance	-	80	-	-	-	-
202-722-52150	PGE Substation Project	-	-	-	-	-	14,924,000
202-722-52025	GFSS Charge	-	-	18,100	13,575	18,100	20,000
TOTAL MATERIALS & SERVICES		**49,279**	**371,007**	**2,634,100**	**494,806**	**578,100**	**15,146,000**
DEBT SERVICE							
202-722-55001	Principal	162,500	62,500	-	-	-	1,735,000
TOTAL DEBT SERVICE		**162,500**	**62,500**	**-**	**-**	**-**	**1,735,000**
TOTAL EXPENSES		**211,779**	**433,507**	**2,634,100**	**494,806**	**578,100**	**16,881,000**

COMMUNITY DEVELOPMENT
BY DEPARTMENT

COMMUNITY DEVELOPMENT FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
DEPT 723 - RIVERFRONT							
MATERIALS & SERVICES							
202-723-52019	Professional Services	369,120	13,183	-	-	-	-
202-723-52025	GFSS Charge	-	-	18,100	13,575	18,100	20,000
202-723-52055	Riverwalk Project	194,106	130,399	-	-	-	-
TOTAL MATERIALS & SERVICES		**563,226**	**143,582**	**18,100**	**13,575**	**18,100**	**20,000**
CAPITAL OUTLAY							
202-723-53102	Downtown Infrastructure	3,539,236	5,799,470	6,000,000	2,355,697	6,000,000	-
202-723-53103	Columbia View Park Improven	-	-	3,635,600	1,754,069	3,635,600	-
TOTAL CAPITAL OUTLAY		**3,539,236**	**5,799,470**	**9,635,600**	**4,109,766**	**9,635,600**	**-**
DEBT SERVICE							
202-723-55001	Principal	47,280	48,790	50,060	-	50,060	51,580
202-723-55002	Interest	10,740	9,320	7,860	3,930	7,860	3,180
TOTAL DEBT SERVICE		**58,020**	**58,110**	**57,920**	**3,930**	**57,920**	**54,760**
TOTAL EXPENSES		**4,160,482**	**6,001,162**	**9,711,620**	**4,127,271**	**9,711,620**	**74,760**
DEPT 724 - FORESTRY							
MATERIALS & SERVICES							
202-724-52001	Operating Supplies	574	34	500	1,332	1,400	500
202-724-52019	Professional Services	135,674	199,454	130,000	69,231	130,000	190,000
TOTAL MATERIALS & SERVICES		**136,248**	**199,488**	**130,500**	**70,563**	**131,400**	**190,500**
TOTAL EXPENSES		**136,248**	**199,488**	**130,500**	**70,563**	**131,400**	**190,500**
DEPT 726 - CENTRAL WATERFRONT							
MATERIALS & SERVICES							
202-726-52011	Community Engagement	-	3,025	-	-	-	-
202-726-52019	Professional Services	362,670	191,209	500,000	118,194	250,000	900,000
TOTAL MATERIALS & SERVICES		**362,670**	**194,234**	**500,000**	**118,194**	**250,000**	**900,000**
TOTAL EXPENSES		**362,670**	**194,234**	**500,000**	**118,194**	**250,000**	**900,000**

COMMUNITY ENHANCEMENT FUND

COMMUNITY ENHANCEMENT FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
RESOURCES							
INTERGOVERNMENTAL REVENUE							
203-705-33005	Grants-Police	-	335,181	-	4,486	4,500	-
203-706-33005	Grants Library	-	6,878	700,000	97,834	97,800	-
203-706-33012	Grants - LSTA	-	2,294	375,000	2,501	2,500	-
203-706-33014	Grants - STEM	-	-	1,000	-	-	-
203-708-33005	Grants - Parks	-	2,500	-	-	-	-
203-708-33005	Grants - Veterans Memorial	74,027	-	-	-	-	-
203-709-33005	Grants - Recreation Programs	199,285	17,059	125,600	810	900	125,000
203-717-33005	Grants	4,186	20,722	-	6,680	6,680	-
TOTAL INTERGOVERNMENTAL REVENUE		**277,498**	**384,634**	**1,201,600**	**112,311**	**112,380**	**125,000**
LICENSES, PERMITS, FEES							
203-711-35020	Building Technology Fee	33,678	15,881	20,000	4,148	4,500	7,000
203-709-35014	Recreation Contract	-	-	25,700	-	-	25,000
TOTAL LICENSES, PERMITS, FEES		**33,678**	**15,881**	**45,700**	**4,148**	**4,500**	**32,000**
MISC REVENUE							
203-000-37001	Interest	10,660	15,312	4,000	8,940	11,400	4,000
203-701-37004	Miscellaneous	100,000	100,000	-	-	-	-
203-705-37004	Miscellaneous - Opioids Distr.	-	40,867	-	43,618	44,000	20,000
203-706-37004	Miscellaneous - donations	-	-	-	-	-	-
203-706-37014	Donations	505	-	-	150	150	-
203-706-37017	Donations - Ukulele Club	-	-	-	-	-	-
203-708-37004	Miscellaneous	-	-	-	-	-	-
203-709-37004	Miscellaneous	-	-	-	2,225	2,225	-
203-716-37004	Miscellaneous	50	10	-	30	30	-
TOTAL MISC REVENUE		**111,215**	**156,189**	**4,000**	**54,963**	**57,805**	**24,000**
FUND BALANCE AVAILABLE							
203-000-39001	Beginning Fund Balance	-	-	181,247	-	-	-
203-701-39001	Administration	11,860	37,613	-	-	52,925	64,325
203-705-39001	Police	-	15,642	-	45,148	52,050	90,250
203-706-39001	Library	19,567	25,269	-	-	(64,732)	25,890
203-708-39001	Parks	38,493	-	-	-	(34,509)	(34,509)
203-709-39001	Recreation	64,035	188,967	-	82,208	52,290	(96,835)
203-711-39001	Building	45,350	53,441	-	-	69,322	68,772
203-716-39001	ACC	-	-	-	-	10	40
203-717-39001	Transitional Housing	9,357	-	-	-	-	6,680
TOTAL FUND BALANCE AVAILABLE		**188,662**	**320,932**	**181,247**	**127,356**	**127,356**	**124,613**
TOTAL RESOURCES		**611,053**	**877,636**	**1,432,547**	**298,778**	**302,041**	**305,613**
EXPENSES							
PERSONNEL SERVICES							
Dept 709 - Rec	Personnel Services	-	38,468	-	-	-	-
MATERIALS & SERVICES							
Dept 701 - Admin	Materials & Services Total	8,045	100,000	-	-	-	-
Dept 705 - Police	Materials & Services Total	32,000	339,640	-	22,044	23,000	10,000
Dept 706 - Library	Materials & Services Total	162,000	2,797	41,500	-	3,368	-
Dept 708 - Parks	Materials & Services Total	619	37,009	-	-	-	-
Dept 709 - Rec	Materials & Services Total	70,044	115,268	381,318	135,019	150,000	150,000
Dept 711 - Building	Materials & Services Total	11,122	-	4,000	5,029	5,050	5,000
Dept 717 - Housing	Materials & Services Total	6,291	20,722	-	-	-	-
TOTAL MATERIALS & SERVICES		**290,121**	**615,436**	**426,818**	**162,092**	**181,418**	**165,000**
CAPITAL OUTLAY							
Dept 706 - Library		-	96,376	700,000	4,890	4,890	-
203-000-59001	Ending Fund Balance	320,932	127,356	305,729	131,796	115,733	140,613
TOTAL EXPENSES		**611,053**	**877,636**	**1,432,547**	**298,778**	**302,041**	**305,613**

COMMUNITY ENHANCEMENT FUND
BY DEPARTMENT

COMMUNITY ENHANCEMENT FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
ADMINISTRATION DEPARTMENT							
MATERIALS & SERVICES							
203-701-52028	Projects & Programs	8,045	100,000	-	-	-	-
TOTAL EXPENSES		**8,045**	**100,000**	**-**	**-**	**-**	**-**
POLICE DEPARTMENT							
MATERIALS & SERVICES							
203-705-52028	Projects & Programs	32,000	339,640	-	22,044	23,000	10,000
TOTAL EXPENSES		**32,000**	**339,640**	**-**	**22,044**	**23,000**	**10,000**
LIBRARY DEPARTMENT							
MATERIALS & SERVICES							
203-706-52028	Projects & Programs	162,000	-	1,000	-	-	-
203-706-52077	Ready to Read	-	-	2,500	-	-	-
203-706-52078	Donation Expense	-	-	2,000	-	-	-
203-706-52090	LSTA Grant Exp	-	2,797	35,000	-	3,368	-
203-706-52095	STEM Grant Materials Exp	-	-	1,000	-	-	-
TOTAL MATERIALS & SERVICES		**162,000**	**2,797**	**41,500**	**-**	**3,368**	**-**
CAPITAL OUTLAY							
203-706-53013	Library Facility Improvements	-	96,376	700,000	4,890	4,890	-
TOTAL CAPITAL OUTLAY		**-**	**96,376**	**700,000**	**4,890**	**4,890**	**-**
TOTAL EXPENSES		**162,000**	**99,173**	**741,500**	**4,890**	**8,258**	**-**
PARKS							
MATERIALS & SERVICES							
203-708-52028	Projects & Programs	619	37,009	-	-	-	-
TOTAL EXPENSES		**619**	**37,009**	**-**	**-**	**-**	**-**
RECREATION							
PERSONNEL SERVICES							
203-709-50001	Wages	-	38,468	-	-	-	-
TOTAL PERSONNEL SERVICES		**-**	**38,468**	**-**	**-**	**-**	**-**
MATERIALS & SERVICES							
203-709-52028	Projects & Programs	52,670	97,344	125,600	117,789	125,000	125,000
203-709-52140	Contract Programs	17,374	17,924	255,718	17,230	25,000	25,000
TOTAL MATERIALS & SERVICES		**70,044**	**115,268**	**381,318**	**135,019**	**150,000**	**150,000**
TOTAL EXPENSES		**70,044**	**153,736**	**381,318**	**135,019**	**150,000**	**150,000**
BUILDING DEPARTMENT							
MATERIALS & SERVICES							
203-711-52028	Projects & Programs	11,122	-	4,000	5,029	5,050	5,000
TOTAL EXPENSES		**11,122**	**-**	**4,000**	**5,029**	**5,050**	**5,000**
TRANSITIONAL HOUSING							
MATERIALS & SERVICES							
203-717-52028	Projects & Programs	6,291	20,722	-	-	-	-
TOTAL EXPENSES		**6,291**	**20,722**	**-**	**-**	**-**	**-**

STREET FUND

STREET FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
RESOURCES							
INTERGOVERNMENTAL							
205-000-33005	Grants	147,463	185,396	-	-	-	-
205-000-33008	Motor Vehicle Tax	1,138,225	1,396,667	1,205,500	915,958	1,203,000	1,218,600
205-000-33009	Grants (ODOT)	29,431	181,123	-	186,032	186,000	-
205-000-33015	County Contribution	-	490,146	-	27,729	27,730	-
TOTAL INTERGOVERNMENTAL		**1,315,119**	**2,253,332**	**1,205,500**	**1,129,719**	**1,416,730**	**1,218,600**
CHARGES FOR SERVICES							
205-000-34029	Traffic Impact Fees	-	-	-	-	-	-
205-000-34033	Street Sidewalk Development	2,988	10,089	-	5,912	5,900	-
TOTAL CHARGES FOR SERVICES		**2,988**	**10,089**	**-**	**5,912**	**5,900**	**-**
MISCELLANEOUS							
205-000-37001	Interest	13,977	27,776	15,000	24,992	27,000	10,000
205-000-37004	Miscellaneous	990	-	-	7,756	7,800	-
TOTAL MISCELLANEOUS		**14,967**	**27,776**	**15,000**	**32,748**	**34,800**	**10,000**
FUND BALANCE AVAILABLE							
205-000-39001	Fund Balance Available	1,207,483	940,377	642,477	805,239	805,239	771,279
TOTAL RESOURCES		**2,540,557**	**3,231,574**	**1,862,977**	**1,973,618**	**2,262,669**	**1,999,879**
EXPENSES							
PERSONNEL SERVICES							
205-000-51016	PW Support Service Charge	570,000	545,700	612,100	448,254	612,100	671,000
TOTAL PERSONNEL SERVICES		**570,000**	**545,700**	**612,100**	**448,254**	**612,100**	**671,000**
MATERIALS & SERVICES							
205-000-52001	Operating Supplies	42,660	15,915	30,000	8,209	15,000	20,000
205-000-52003	Utilities	52,758	53,297	55,000	40,232	55,000	56,000
205-000-52019	Professional Services	12,509	6,047	100,000	1,929	80,000	80,000
205-000-52025	GFSS Fund Charges	370,000	414,600	412,600	309,450	412,600	447,300
205-000-52026	Equipment Fund Charges	-	-	-	-	-	50,000
205-000-52060	Waterway Lease	1,826	335	-	346	350	350
205-000-52063	PW Operation Fund Charges	84,000	177,000	134,600	100,950	134,600	288,900
TOTAL MATERIALS & SERVICES		**563,753**	**667,194**	**732,200**	**461,116**	**697,550**	**942,550**
CAPITAL OUTLAY							
205-000-53001	Street Improvements & Overlays	384,022	126,735	150,000	120,803	121,000	150,000
205-000-53101	Columbia Blvd Sidewalks (ODOT)	21,555	1,025,746	-	-	-	-
TOTAL CAPITAL OUTLAY		**405,577**	**1,152,481**	**150,000**	**120,803**	**121,000**	**150,000**
DEBT SERVICE							
205-000-55001	Principal	49,590	51,180	52,500	-	52,500	54,090
205-000-55002	Interest	11,260	9,780	8,240	4,120	8,240	6,660
TOTAL DEBT SERVICE		**60,850**	**60,960**	**60,740**	**4,120**	**60,740**	**60,750**
CONTINGENCY							
205-000-58001	Contingency	-	-	307,937	939,325	-	175,579
ENDING FUND BALANCE		940,377	805,239	-	-	771,279	-
TOTAL EXPENSES		**2,540,557**	**3,231,574**	**1,862,977**	**1,973,618**	**2,262,669**	**1,999,879**

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	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
RESOURCES						
CHARGES FOR SERVICES						
706-000-34050 Public Safety Facility Fee	255,745	608,684	720,000	544,075	728,000	730,000
MISCELLANEOUS						
706-000-37001 Interest	374,569	626,833	150,000	457,162	475,000	150,000
706-000-37004 Miscellaneous	8,954	(48,490)	-	-	-	-
TOTAL MISCELLANEOUS	**383,523**	**578,343**	**150,000**	**457,162**	**475,000**	**150,000**
FUND BALANCE AVAILABLE						
706-000-39001 Fund Balance Available	14,558,468	13,321,241	13,494,741	13,690,707	13,690,707	12,775,957
TOTAL RESOURCES	**15,197,736**	**14,508,268**	**14,364,741**	**14,691,944**	**14,893,707**	**13,655,957**
EXPENSES						
MATERIALS AND SERVICES						
706-000-52130 Lease Expense	-	-	-	-	-	78,000
706-000-52019 Professional Services	1,176,663	308,211	300,000	77,113	300,000	300,000
MATERIALS AND SERVICES	**1,176,663**	**308,211**	**300,000**	**77,113**	**300,000**	**378,000**
CAPITAL OUTLAY						
706-000-53001 Capital Outlay	1,190	2,851	10,000,000	-	-	10,000,000
DEBT SERVICE						
706-000-55001 Principal	-	-	250,000	250,000	250,000	260,000
706-000-55002 Interest	697,042	504,899	501,150	501,150	501,150	492,200
706-000-55003 Trustee Fee	1,600	1,600	1,600	1,600	1,600	1,600
706-000-55004 Arbitrage Rebate	-	-	-	-	565,000	100,000
TOTAL DEBT SERVICE	**698,642**	**506,499**	**752,750**	**752,750**	**1,317,750**	**853,800**
TRANSFER						
706-000-54001 Transfer	-	-	1,000,000	1,000,000	500,000	-
CONTINGENCY						
706-000-58001 Contingency	-	-	2,311,991	-	-	2,424,157
ENDING FUND BALANCE	13,321,241	13,690,707	-	12,862,081	12,775,957	-
TOTAL EXPENSES	**15,197,736**	**14,508,268**	**14,364,741**	**14,691,944**	**14,893,707**	**13,655,957**

STREET SDC

STREET SDC FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
RESOURCES							
CHARGES FOR SERVICES							
301-000-34008	SDC Charges	155,595	52,142	100,000	49,930	50,000	50,000
TOTAL CHARGES FOR SERVICES		**155,595**	**52,142**	**100,000**	**49,930**	**50,000**	**50,000**
MISCELLANEOUS							
301-000-37001	Interest	57,768	107,947	50,000	71,654	75,000	30,000
TOTAL MISCELLANEOUS		**57,768**	**107,947**	**50,000**	**71,654**	**75,000**	**30,000**
FUND BALANCE AVAILABLE							
301-000-39001	Fund Balance Available	2,068,117	2,202,252	1,854,252	2,343,614	2,343,614	1,903,614
TOTAL RESOURCES		**2,281,480**	**2,362,341**	**2,004,252**	**2,465,198**	**2,468,614**	**1,983,614**
EXPENSES							
MATERIALS & SERVICES							
301-000-52017	SDC Admin Fees	7,780	5,214	10,000	4,993	5,000	5,000
301-000-52019	Professional Services	24,399	13,513	100,000	41,594	60,000	70,000
TOTAL MATERIALS & SERVICES		**32,179**	**18,727**	**110,000**	**46,587**	**65,000**	**75,000**
CAPITAL OUTLAY							
301-000-53001	Capital Outlay	47,049	-	-	-	-	-
301-000-53102	Downtown Infrastructure	-	-	-	500,000	500,000	-
301-000-53004	Transportation System Master	-	-	-	-	-	300,000
TOTAL CAPITAL OUTLAY		**47,049**	**-**	**-**	**500,000**	**500,000**	**300,000**
CONTINGENCY							
301-000-58001	Contingency	-	-	1,894,252	-	-	1,608,614
Ending Fund Balance		2,202,252	2,343,614	-	1,918,611	1,903,614	-
TOTAL EXPENSES		**2,281,480**	**2,362,341**	**2,004,252**	**2,465,198**	**2,468,614**	**1,983,614**

WATER SDC FUND

WATER SDC FUND	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
RESOURCES						
CHARGES FOR SERVICES						
302-000-34008 SDC Charges	55,511	15,495	30,000	42,353	43,000	30,000
TOTAL CHARGES FOR SERVICES	**55,511**	**15,495**	**30,000**	**42,353**	**43,000**	**30,000**
MISCELLANEOUS						
302-000-37001 Interest	38,686	60,513	30,000	44,918	48,000	20,000
TOTAL MISCELLANEOUS	**38,686**	**60,513**	**30,000**	**44,918**	**48,000**	**20,000**
FUND BALANCE AVAILABLE						
302-000-39001 Fund Balance Available	1,355,309	1,445,330	1,202,330	1,219,788	1,219,788	1,106,488
TOTAL RESOURCES	**1,449,506**	**1,521,338**	**1,262,330**	**1,307,059**	**1,310,788**	**1,156,488**
EXPENSES						
MATERIALS & SERVICES						
302-000-52017 SDC Admin Fees	2,776	1,550	3,000	4,235	4,300	3,000
302-000-52019 Professional Services	1,400	-	50,000	-	-	50,000
TOTAL MATERIALS & SERVICES	**4,176**	**1,550**	**53,000**	**4,235**	**4,300**	**53,000**
CAPITAL OUTLAY						
302-000-53102 Downtown Infrastructure	-	300,000	200,000	-	200,000	-
302-000-53310 Reservoir Siting Study	-	-	-	-	-	150,000
302-000-53311 Reservoir Land Acquisition	-	-	-	-	-	300,000
TOTAL CAPITAL OUTLAY	**-**	**300,000**	**200,000**	**-**	**200,000**	**450,000**
CONTINGENCY						
302-000-58001 Contingency	-	-	1,009,330	-	-	653,488
ENDING FUND BALANCE	**1,445,330**	**1,219,788**	**-**	**1,302,824**	**1,106,488**	**-**
TOTAL EXPENSES	**1,449,506**	**1,521,338**	**1,262,330**	**1,307,059**	**1,310,788**	**1,156,488**

SEWER SDC FUND

SEWER SDC FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
RESOURCES							
CHARGES FOR SERVICES							
303-000-34008	SDC Charges	92,738	61,783	65,000	80,054	82,000	50,000
TOTAL CHARGES FOR SERVICES		**92,738**	**61,783**	**65,000**	**80,054**	**82,000**	**50,000**
MISCELLANEOUS							
303-000-37001	Interest	59,756	96,446	40,000	77,306	80,000	40,000
TOTAL MISCELLANEOUS		**59,756**	**96,446**	**40,000**	**77,306**	**80,000**	**40,000**
FUND BALANCE AVAILABLE							
303-000-39001	Fund Balance Available	2,215,532	1,961,748	2,080,248	2,113,349	2,113,349	2,067,149
TOTAL RESOURCES		**2,368,026**	**2,119,977**	**2,185,248**	**2,270,709**	**2,275,349**	**2,157,149**
EXPENSES							
MATERIALS & SERVICES							
303-000-52017	SDC Admin Fees	4,637	6,178	6,500	8,005	8,200	5,000
TOTAL MATERIALS & SERVICES		**4,637**	**6,178**	**6,500**	**8,005**	**8,200**	**5,000**
CAPITAL OUTLAY							
303-000-53001	Capital Outlay	401,641	450	-	-	-	-
303-000-53033	Sewer Capacity Design	-	-	340,000	168,131	200,000	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
303-000-53410	Install Overflow Alarms	-	-	1,800	-	-	-
TOTAL CAPITAL OUTLAY		**401,641**	**450**	**341,800**	**168,131**	**200,000**	**640,000**
CONTINGENCY							
303-000-58001	Contingency	-	-	1,836,948	-	-	1,512,149
ENDING FUND BALANCE		1,961,748	2,113,349	-	2,094,573	2,067,149	-
TOTAL EXPENSES		**2,368,026**	**2,119,977**	**2,185,248**	**2,270,709**	**2,275,349**	**2,157,149**

STORM SDC FUND

STORM SDC FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
RESOURCES							
CHARGES FOR SERVICES							
304-000-34008	SDC Charges	67,014	31,179	30,000	20,521	22,000	20,000
TOTAL CHARGES FOR SERVICES		**67,014**	**31,179**	**30,000**	**20,521**	**22,000**	**20,000**
MISCELLANEOUS							
304-000-37001	Interest	13,181	25,622	9,000	20,791	22,000	9,000
TOTAL MISCELLANEOUS		**13,181**	**25,622**	**9,000**	**20,791**	**22,000**	**9,000**
FUND BALANCE AVAILABLE							
304-000-39001	Fund Balance Availabl	434,548	510,713	550,713	564,396	564,396	606,196
TOTAL RESOURCES		**514,743**	**567,514**	**589,713**	**605,708**	**608,396**	**635,196**
EXPENSES							
MATERIALS & SERVICES							
304-000-52017	SDC Admin Fees	3,351	3,118	3,000	2,052	2,200	2,000
304-000-52019	Professional Services	679	-	50,000	-	-	50,000
TOTAL MATERIALS & SERVICES		**4,030**	**3,118**	**53,000**	**2,052**	**2,200**	**52,000**
CAPITAL OUTLAY							
304-000-53001	Capital Outlay	-	-	200,000	-	-	50,000
CONTINGENCY							
304-000-58001	Contingency	-	-	336,713	-	-	533,196
ENDING FUND BALANCE		510,713	564,396	-	603,656	606,196	-
TOTAL EXPENSES		**514,743**	**567,514**	**589,713**	**605,708**	**608,396**	**635,196**

PARKS SDC FUND

PARKS SDC FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
RESOURCES							
CHARGES FOR SERVICES							
305-000-34008	SDC Charges	33,966	11,985	20,000	32,304	35,000	15,000
TOTAL CHARGES FOR SERVICES		**33,966**	**11,985**	**20,000**	**32,304**	**35,000**	**15,000**
MISCELLANEOUS							
305-000-37001	Interest	29,463	51,688	20,000	7,616	8,000	2,000
TOTAL MISCELLANEOUS		**29,463**	**51,688**	**20,000**	**7,616**	**8,000**	**2,000**
FUND BALANCE AVAILABLE							
305-000-39001	Fund Balance Available	1,063,106	1,094,034	1,142,034	431,463	431,463	196,163
TOTAL RESOURCES		**1,126,535**	**1,157,707**	**1,182,034**	**471,383**	**474,463**	**213,163**
EXPENSES							
MATERIALS & SERVICES							
305-000-52017	SDC Admin Fees	1,698	1,033	2,000	3,230	3,500	1,500
305-000-52019	Professional Services	30,605	7,816	-	-	-	50,000
TOTAL MATERIALS & SERVICES		**32,303**	**8,849**	**2,000**	**3,230**	**3,500**	**51,500**
CAPITAL OUTLAY							
305-000-53001	Capital Outlay	198	193	-	-	-	-
305-000-53103	Columbia View Park Imp	-	717,202	992,000	274,798	274,800	-
TOTAL CAPITAL OUTLAY		**198**	**717,395**	**992,000**	**274,798**	**274,800**	**-**
CONTINGENCY							
305-000-58001	Contingency	-	-	188,034	-	-	161,663
ENDING FUND BALANCE		1,094,034	431,463	-	193,355	196,163	-
TOTAL EXPENSES		**1,126,535**	**1,157,707**	**1,182,034**	**471,383**	**474,463**	**213,163**

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 this Fiscal Year (FY25-26), our Department oversees multiple critical funds and services, including the Street Fund, the System Development Charges (SDC) Funds, Enterprise Funds, and Internal Services Funds. 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 Public Works team are dedicated to the repair, maintenance, and development of essential City infrastructure. This includes roads, water systems, wastewater systems, parks, public facilities, streets, and buildings. The proposed budget reflects our unwavering commitment to providing safe, reliable, and efficient services to residents, developers, consultants, and other cCty departments.

Goals for FY2026

Infrastructure Maintenance and Repair

- **Road Maintenance and Repair**: Ensuring roads, streets, and sidewalks are safe and functional by addressing potholes, resurfacing, and repairing structural issues.
- **Public Building Maintenance**: Maintaining and repairing public buildings like city halls, libraries, and recreation centers to ensure they are safe and functional.
- **Stormwater Management**: Repairing and upgrading drainage systems to manage stormwater and reduce flooding risks.
- **Utility Infrastructure**: Maintaining water and sewer systems to ensure they meet safety and operational standards.

Capital Improvement Projects

- **New Infrastructure Development**: Building or upgrading public infrastructure such as roads, bridges, sidewalks, and transit systems to support urban growth and development.
- **Capital Project Planning and Execution**: Prioritizing projects, securing funding, and ensuring timely delivery of critical infrastructure projects, including planning for future growth.

Public Health and Well-being

- **Safe Drinking Water**: Ensuring the availability and quality of drinking water through proper treatment and distribution systems.
- **Public Sanitation**: Maintaining sewer systems and ensuring the proper disposal of waste to protect public health.
- **Parks and Recreation**: Maintaining and improving parks, recreational areas, and green spaces to provide residents with spaces for recreation and relaxation.

Performance Measures

Public Works performance measures are tools used to assess and track the efficiency, effectiveness, and quality of services provided by the Public Works Department. These measures help ensure that public infrastructure and services meet community needs, are well-maintained, and are delivered in a cost-effective manner. Some key categories of performance measures for Public Works include:

- **Operational Efficiency.**
- **Quality of Service.**
- **Maintenance and Infrastructure Management.**
- **Safety and Compliance.**
- **Cost Control and Budget Management.**
- **Capital Improvement Program (CIP).**

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.

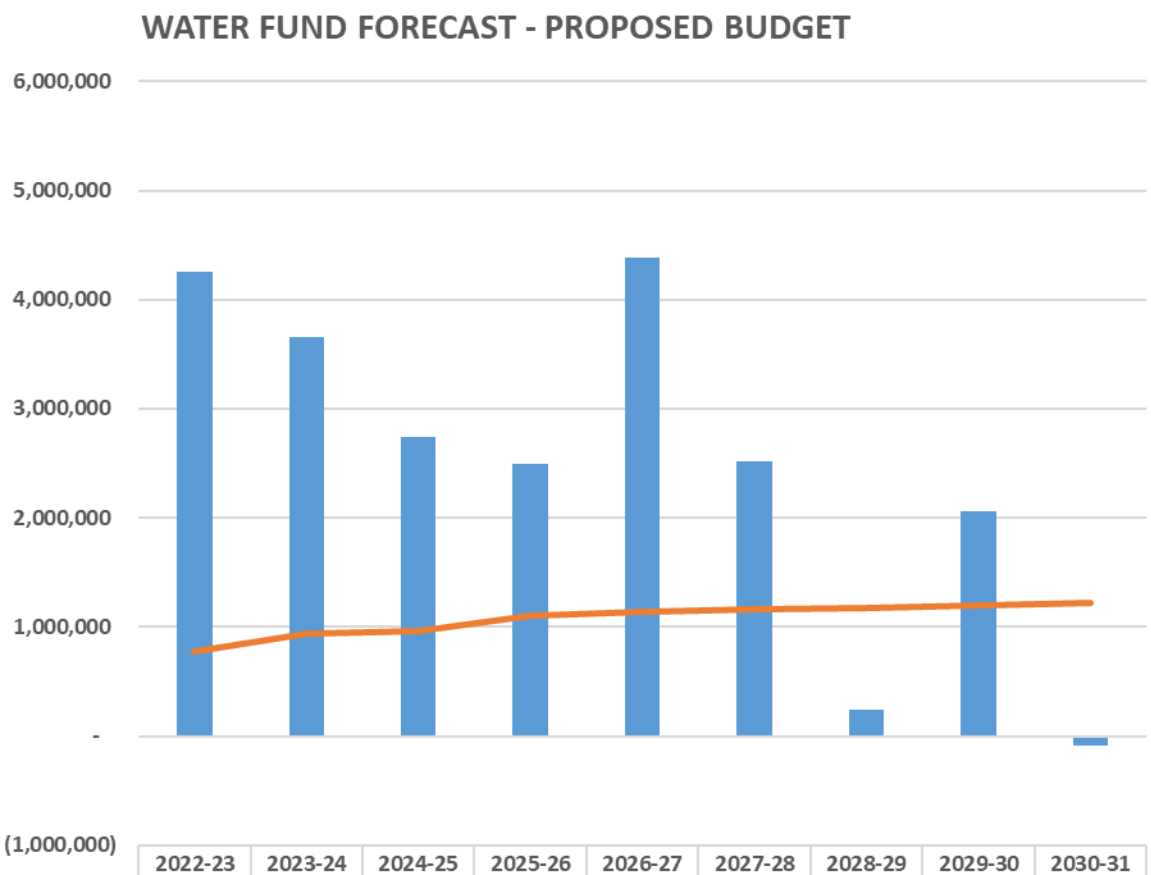
WATER FUND

WATER FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
RESOURCES							
INTERGOVERNMENTAL							
601-000-33005	Grants	-	-	-	-	-	-
CHARGES FOR SERVICES							
601-000-34007	Water Sales	3,876,126	3,729,919	4,360,000	2,986,148	4,328,000	4,400,000
601-000-34009	Fees	181,350	194,525	140,000	157,609	200,000	200,000
601-000-34014	Connection Charge	21,225	3,450	10,000	19,500	20,000	10,000
TOTAL CHARGES FOR SERVICES		**4,078,701**	**3,927,894**	**4,510,000**	**3,163,257**	**4,548,000**	**4,610,000**
MISCELLANEOUS							
601-000-37001	Interest	83,479	194,729	130,000	129,825	135,000	100,000
601-000-37004	Miscellaneous - General	163,843	22,722	5,000	7,133	10,000	5,000
TOTAL MISCELLANEOUS		**247,322**	**217,451**	**135,000**	**136,958**	**145,000**	**105,000**
TRANSFERS							
601-000-38002	Interfund Loan	-	-	-	-	150,000	-
BEGINNING FUND BALANCE AVAILABLE							
601-000-39001	Fund Balance Available	3,797,882	4,256,342	4,191,478	3,650,488	3,650,488	3,694,678
TOTAL RESOURCES		**8,123,905**	**8,401,687**	**8,836,478**	**6,950,703**	**8,493,488**	**8,409,678**
EXPENSES							
PERSONNEL SERVICES							
Dept 731	Personnel Services Total	865,000	968,800	928,800	665,173	928,800	1,037,300
Dept 732	Personnel Services Total	211,000	207,300	258,600	115,572	258,600	327,300
TOTAL PERSONNEL SERVICES		**1,076,000**	**1,176,100**	**1,187,400**	**780,745**	**1,187,400**	**1,364,600**
MATERIALS & SERVICES							
Dept 731	Materials & Services Total	1,768,095	2,365,680	2,348,860	1,777,903	2,337,350	2,746,600
Dept 732	Materials & Services Total	266,535	202,766	302,000	142,758	266,500	317,000
TOTAL MATERIALS & SERVICES		**2,034,630**	**2,568,446**	**2,650,860**	**1,920,661**	**2,603,850**	**3,063,600**
CAPITAL OUTLAY							
Dept 731	Capital Outlay	60,292	131,591	250,000	88,865	160,000	620,000
Dept 732	Capital Outlay	-	13,661	350,000	28,431	285,000	350,000
601-000-53001	Capital Outlay	99,688	-	200,000	12,888	100,000	-
601-000-53304	Repair Existing Reservoir	143	310,484	1,000,000	-	-	-
601-000-53307	Back-up Generator PW shop	8,800	86,777	-	-	-	-
601-000-53308	Sherman Place Waterline	11,386	-	-	-	-	-
601-000-53309	Pump 10 @ Well 3	113,254	-	-	-	-	-
601-000-53310	Reservoir Siting Study	-	-	-	-	-	50,000
TOTAL CAPITALY OUTLAY		**293,563**	**542,513**	**1,800,000**	**130,184**	**545,000**	**1,020,000**
DEBT SERVICE							
601-000-55001	Principal	377,590	389,700	399,800	-	399,800	411,910
601-000-55002	Interest	85,780	74,440	62,760	31,380	62,760	50,760
TOTAL DEBT SERVICE		**463,370**	**464,140**	**462,560**	**31,380**	**462,560**	**462,670**
CONTINGENCY							
601-000-58001	Contingency	-	-	1,653,434	-	-	1,553,808
UNAPPROPRIATED ENDING FUND BALANCE							
601-000-59001	Balance	4,256,342	3,650,488	1,082,224	4,087,733	3,694,678	945,000
TOTAL EXPENSES		**8,123,905**	**8,401,687**	**8,836,478**	**6,950,703**	**8,493,488**	**8,409,678**

WATER FUND
BY DEPARTMENT

WATER FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
WATER DISTRIBUTION DEPARTMENT							
PERSONNEL SERVICES							
601-731-51016	PW Support Charges	865,000	968,800	928,800	665,173	928,800	1,037,300
TOTAL PERSONNEL SERVICES		**865,000**	**968,800**	**928,800**	**665,173**	**928,800**	**1,037,300**
MATERIALS & SERVICES							
601-731-52001	Operating Supplies	27,390	16,990	100,000	83,233	100,000	100,000
601-731-52003	Utilities	36,044	34,535	35,000	28,488	40,000	45,000
601-731-52016	Insurance - General	94,640	109,478	120,410	122,058	122,100	136,000
601-731-52019	Professional Services	16,058	3,812	30,000	11,918	15,000	20,000
601-731-52025	GFSS Fund Charges	1,295,000	1,451,200	1,444,200	1,083,150	1,444,200	1,642,400
601-731-52026	Equipment Fund Charges	-	-	-	-	-	50,000
601-731-52063	PW Operation Fund Charges	84,000	177,200	168,250	126,188	168,250	293,200
601-731-52064	Lab Testing	10,214	9,477	15,000	6,542	15,000	20,000
601-731-52067	In Lieu of Franchise Fee	204,749	562,988	436,000	316,326	432,800	440,000
TOTAL MATERIALS & SERVICES		**1,768,095**	**2,365,680**	**2,348,860**	**1,777,903**	**2,337,350**	**2,746,600**
CAPITAL OUTLAY							
601-731-53302	Annual Maintenance - Ops	-	57,477	100,000	21,061	30,000	100,000
601-731-53314	Water Meters	60,292	74,114	150,000	67,804	130,000	70,000
601-731-53315	Railroad Ave Watermain Repl	-	-	-	-	-	450,000
TOTAL CAPITAL OUTLAY		**60,292**	**131,591**	**250,000**	**88,865**	**160,000**	**620,000**
TOTAL EXPENDITURES		**2,693,387**	**3,466,071**	**3,527,660**	**2,531,941**	**3,426,150**	**4,403,900**
WATER FILTRATION DEPARTMENT							
PERSONNEL SERVICES							
601-732-51016	PW Support Charges	211,000	207,300	258,600	115,572	258,600	327,300
TOTAL PERSONNEL SERVICES		**211,000**	**207,300**	**258,600**	**115,572**	**258,600**	**327,300**
MATERIALS & SERVICES							
601-732-52001	Operating Supplies	40,605	18,408	35,000	7,401	35,000	35,000
601-732-52003	Utilities	70,126	60,857	85,000	48,901	68,000	75,000
601-732-52010	Telephone	1,119	831	1,500	422	1,000	1,000
601-732-52018	Professional Development	2,327	1,606	1,500	1,169	1,500	2,000
601-732-52019	Professional Services	28,915	20,481	35,000	10,240	25,000	35,000
601-732-52022	Fuel/Oil	2,509	3,196	4,000	1,529	3,000	4,000
601-732-52023	Facility Maintenance	16,268	6,280	15,000	4,124	8,000	15,000
601-732-52083	Chemicals	104,666	91,107	125,000	68,972	125,000	150,000
TOTAL MATERIALS & SERVICES		**266,535**	**202,766**	**302,000**	**142,758**	**266,500**	**317,000**
CAPITAL OUTLAY							
601-732-53302	Annual Maintenance - Ops	-	13,661	100,000	27,606	35,000	100,000
601-732-53306	WFF Rack Replacement	-	-	250,000	825	250,000	250,000
TOTAL CAPITAL OUTLAY		**-**	**13,661**	**350,000**	**28,431**	**285,000**	**350,000**
TOTAL EXPENDITURES		**477,535**	**423,727**	**910,600**	**286,761**	**810,100**	**994,300**

WATER FUND FORECAST



	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2025-26 Proposed	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast
Ending Fund Balance	4,256,342	3,650,488	2,735,658	2,498,808	4,381,692	2,517,669	239,792	2,054,293	(86,449)
Reserve Policy	777,658	936,137	959,565	1,107,050	1,140,262	1,158,692	1,177,517	1,196,748	1,216,395

SEWER FUND

SEWER FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
RESOURCES							
INTERGOVERNMENTAL							
603-000-33005	Grants	-	575,841	2,500,000	558,600	1,250,000	1,250,000
CHARGES FOR SERVICES							
603-000-34011	Sewer Service Charges	4,435,677	4,633,236	4,970,000	3,586,153	4,707,000	5,095,000
603-000-34013	Sludge Disposal Charge	182,506	202,129	100,000	183,434	200,000	200,000
603-000-34014	Connection Charge	4,800	5,884	3,000	3,000	5,000	5,000
603-000-34015	Sewer LID Payments	480	480	500	360	500	-
TOTAL CHARGES FOR SERVICES		**4,623,463**	**4,841,729**	**5,073,500**	**3,772,947**	**4,912,500**	**5,300,000**
MISCELLANEOUS							
603-000-37001	Interest	83,951	221,369	70,000	160,670	178,000	70,000
603-000-37002	Miscellaneous	159,186	2,304	5,000	728	750	2,000
603-000-37003	Bond/Loan Proceeds	-	-	-	-	-	7,425,000
TOTAL MISCELLANEOUS		**243,137**	**223,673**	**75,000**	**161,398**	**178,750**	**7,497,000**
TRANSFERS							
603-000-38002	Interfund Loan	-	-	-	-	150,000	-
BEGINNING FUND BALANCE AVAILABLE							
603-000-39001	Fund Balance Available	3,628,229	4,445,077	4,715,647	4,662,909	4,662,909	5,236,649
TOTAL RESOURCES		**8,494,829**	**10,086,320**	**12,364,147**	**9,155,854**	**11,154,159**	**19,283,649**
EXPENSES							
PERSONNEL SERVICES							
Dept 735 - Sewer Collection	Personnel Services Total	575,000	739,500	592,400	436,904	592,400	867,300
Dept 736 - Primary Treatment	Personnel Services Total	140,000	176,200	196,100	97,614	196,100	290,300
Dept 737 - Secondary Treatment	Personnel Services Total	265,000	251,300	307,400	161,760	307,400	381,300
Dept 738 - Pump Services	Personnel Services Total	75,000	71,853	68,500	39,577	68,500	86,000
TOTAL PERSONNEL SERVICES		**1,055,000**	**1,238,853**	**1,164,400**	**735,855**	**1,164,400**	**1,624,900**
MATERIALS & SERVICES							
Dept 735 - Sewer Collection	Materials & Services Total	1,637,565	2,320,777	2,174,100	1,628,807	2,142,400	2,530,400
Dept 736 - Primary Treatment	Materials & Services Total	172,575	212,796	242,300	176,044	226,600	250,300
Dept 737 - Secondary Treatment	Materials & Services Total	312,178	293,300	380,200	251,744	319,400	390,700
Dept 738 - Pump Services	Materials & Services Total	19,342	21,905	38,500	22,481	34,500	43,600
TOTAL MATERIALS & SERVICES		**2,141,660**	**2,848,778**	**2,835,100**	**2,079,076**	**2,722,900**	**3,215,000**
CAPITAL OUTLAY							
Dept 735 - Sewer Collection	Capital Outlay	23,788	8,467	50,000	20,275	20,280	50,000
Dept 738 - Pump Services	Capital Outlay	10,369	40,762	75,000	-	-	75,000
603-000-53001	Capital Outlay	-	-	-	-	-	-
603-000-53302	Annual Maintenance - Engineering	62,874	36,275	300,000	6,111	50,000	50,000
603-000-53033	Sewer Capacity Design	-	-	2,500,000	653,392	1,250,000	1,250,000
603-000-53038	WWTP SCADA Upgrade	-	-	-	-	-	40,000
603-000-53039	WWTP Aerator Replacement	-	-	-	-	-	125,000
603-000-53403	WWTP Influent Flow Meter	45,196	4,050	-	-	-	-
603-000-53404	WWTP Rebuild Headworks Screen	40,960	-	42,000	42,000	42,000	-
603-000-53406	Basin 6 Pipeline Upsize	-	302,821	-	-	-	3,500,000
603-000-53408	Basin 5 Pipeline Upsize	-	59,658	-	-	-	-
603-000-53407	Pump Station 3 - Onsite Generator	-	-	90,000	-	-	-
603-000-53409	Basin 4 Pipeline Upsize	-	213,362	-	-	-	7,250,000
603-000-53410	Install Overflow Alarms	-	-	7,200	-	-	-
TOTAL CAPITAL OUTLAY		**183,187**	**665,395**	**3,064,200**	**721,778**	**1,362,280**	**12,340,000**
DEBT SERVICE							
603-000-55001	Principal	560,540	575,330	587,640	100,000	587,640	602,420
603-000-55002	Interest	104,615	90,805	76,540	38,269	76,540	61,920
603-000-55003	Loan Fee	4,750	4,250	4,300	3,750	3,750	3,800
TOTAL DEBT SERVICE		**669,905**	**670,385**	**668,480**	**142,019**	**667,930**	**668,140**
CONTINGENCY							
603-000-58001	Contingency	-	-	3,106,011	-	-	768,019
UNAPPROPRIATED ENDING FUND BALANCE							
603-000-59001	Unappropriated Fund Balance	4,445,077	4,662,909	1,525,956	5,477,126	5,236,649	667,590
TOTAL EXPENSES		**8,494,829**	**10,086,320**	**12,364,147**	**9,155,854**	**11,154,159**	**19,283,649**

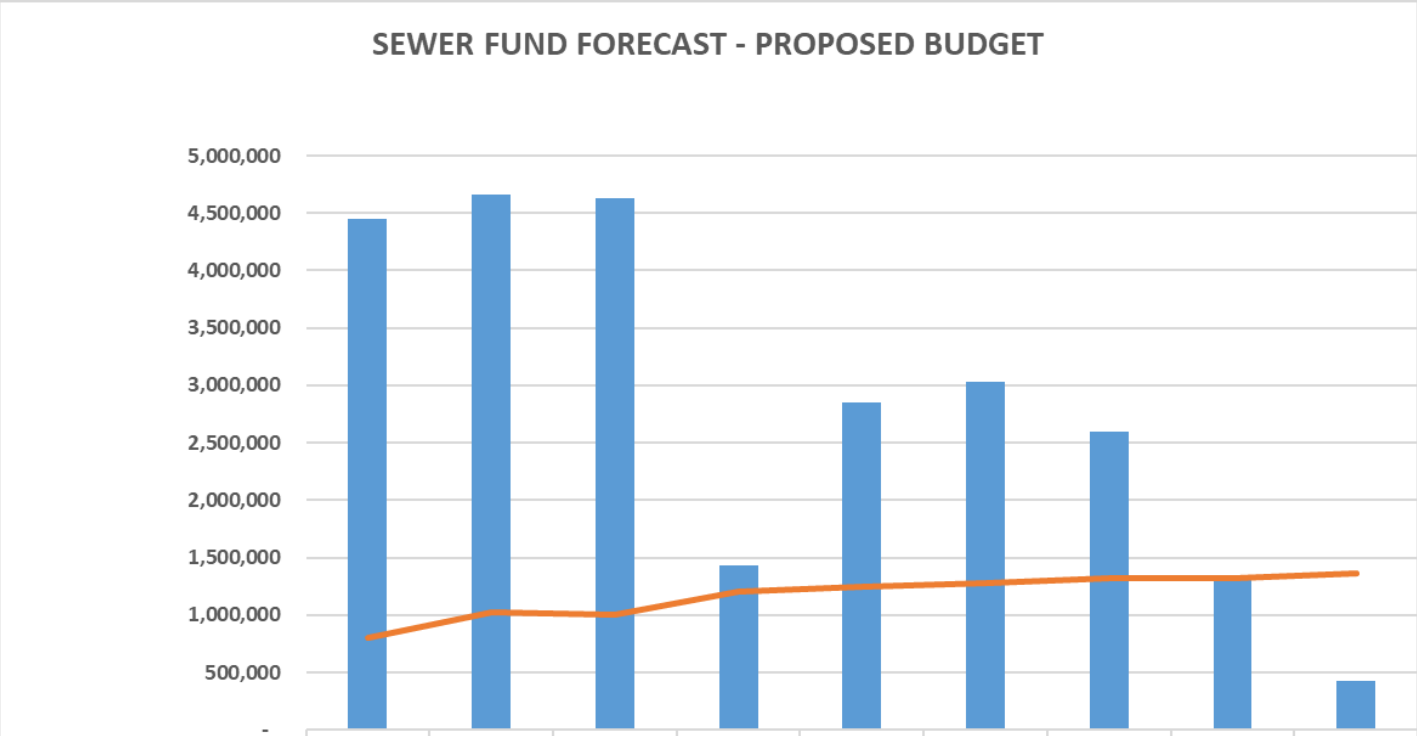
SEWER FUND
BY DEPARTMENT

SEWER FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
SEWER COLLECTION DEPARTMENT							
PERSONNEL SERVICES							
603-735-51016	PW Support Charges	575,000	739,500	592,400	436,904	592,400	867,300
TOTAL PERSONNEL SERVICES		**575,000**	**739,500**	**592,400**	**436,904**	**592,400**	**867,300**
MATERIALS & SERVICES							
603-735-52001	Operating Supplies	23,617	12,282	20,000	16,526	20,000	25,000
603-735-52003	Utilities	344	417	1,000	331	600	700
603-735-52019	Professional Services	1,857	7,653	10,000	116	5,000	10,000
603-735-52025	GFSS Fund Charges	1,295,000	1,451,200	1,444,200	1,083,150	1,444,200	1,642,000
603-735-52026	Equipment Fund Charges	-	-	-	-	-	50,000
603-735-52063	PW Operation Fund Charges	84,000	177,200	201,900	151,425	201,900	293,200
603-735-52067	In Lieu of Franchise Fee	232,747	672,025	497,000	377,259	470,700	509,500
TOTAL MATERIALS & SERVICES		**1,637,565**	**2,320,777**	**2,174,100**	**1,628,807**	**2,142,400**	**2,530,400**
CAPITAL OUTLAY							
603-735-53302	Annual Maintenance Ops	**23,788**	8,467	50,000	20,275	20,280	50,000
TOTAL CAPITAL OUTLAY		**23,788**	**8,467**	**50,000**	**20,275**	**20,280**	**50,000**
TOTAL EXPENDITURES		**2,236,353**	**3,068,744**	**2,816,500**	**2,085,986**	**2,755,080**	**3,447,700**
PRIMARY TREATMENT DEPARTMENT							
PERSONNEL SERVICES							
603-736-51016	PW Support Services Charge	140,000	176,200	196,100	97,614	196,100	290,300
TOTAL PERSONNEL SERVICES		**140,000**	**176,200**	**196,100**	**97,614**	**196,100**	**290,300**
MATERIALS & SERVICES							
603-736-52001	Operating Supplies	16,593	9,184	12,000	9,797	11,000	20,000
603-736-52003	Utilities	20,057	22,902	25,000	18,055	28,000	30,000
603-736-52010	Telephone	1,921	2,389	2,800	2,174	2,500	2,800
603-736-52016	Insurance	57,375	66,903	73,000	74,591	74,600	82,500
603-736-52018	Professional Development	917	1,465	1,500	720	1,500	2,000
603-736-52019	Professional Services	486	1,906	8,000	5,251	8,000	10,000
603-736-52023	Facility Maintenance	6,471	9,739	8,000	4,518	6,000	10,000
603-736-52064	Lab Testing	9,967	8,935	12,000	4,472	10,000	8,000
603-736-52083	Chemicals	58,788	89,373	100,000	56,466	85,000	85,000
TOTAL MATERIALS & SERVICES		**172,575**	**212,796**	**242,300**	**176,044**	**226,600**	**250,300**
TOTAL EXPENDITURES		**312,575**	**388,996**	**438,400**	**273,658**	**422,700**	**540,600**

SEWER FUND
BY DEPARTMENT

SEWER FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
SECONDARY TREATMENT DEPARTMENT							
PERSONNEL SERVICES							
603-737-51016	PW Support Charges	265,000	251,300	307,400	161,760	307,400	381,300
TOTAL PERSONNEL SERVICES		**265,000**	**251,300**	**307,400**	**161,760**	**307,400**	**381,300**
MATERIALS & SERVICES							
603-737-52001	Operating Supplies	20,669	15,182	25,000	12,843	20,000	25,000
603-737-52003	Utilities	161,366	124,753	175,000	106,884	145,000	148,000
603-737-52010	Telephone	1,921	2,390	1,700	2,174	2,500	2,700
603-737-52016	Insurance	61,122	72,985	78,000	81,743	81,400	88,000
603-737-52018	Professional Development	1,782	1,473	1,500	720	1,500	2,000
603-737-52019	Professional Services	5,500	4,245	10,000	9,927	10,000	50,000
603-737-52023	Facility Maintenance	2,788	5,819	4,000	3,798	4,000	10,000
603-737-52064	Lab Testing	30,927	35,604	50,000	15,487	20,000	25,000
603-737-52066	Permit Fees	26,069	30,849	35,000	18,168	35,000	40,000
TOTAL MATERIALS & SERVICES		**312,178**	**293,300**	**380,200**	**251,744**	**319,400**	**390,700**
TOTAL EXPENDITURES		**577,178**	**544,600**	**687,600**	**413,504**	**626,800**	**772,000**
PUMP SERVICES DEPARTMENT							
PERSONNEL SERVICES							
603-738-51016	PW Support Charges	75,000	71,853	68,500	39,577	68,500	86,000
TOTAL PERSONNEL SERVICES		**75,000**	**71,853**	**68,500**	**39,577**	**68,500**	**86,000**
MATERIALS & SERVICES							
603-738-52001	Operating Supplies	4,307	1,482	5,000	3,165	5,000	8,000
603-738-52003	Utilities	11,071	15,321	18,000	8,954	12,000	15,000
603-738-52010	Telephone	498	516	500	331	500	600
603-738-52019	Professional Services	3,466	4,586	15,000	10,031	17,000	20,000
TOTAL MATERIALS & SERVICES		**19,342**	**21,905**	**38,500**	**22,481**	**34,500**	**43,600**
CAPITAL OUTLAY							
603-738-53302	Annual Maintenance Ops	**10,369**	40,762	75,000	-	-	75,000
TOTAL CAPITAL OUTLAY		**10,369**	**40,762**	**75,000**	**-**	**-**	**75,000**
TOTAL EXPENDITURES		**104,711**	**134,520**	**182,000**	**62,058**	**103,000**	**204,600**

SEWER FUND FORECAST

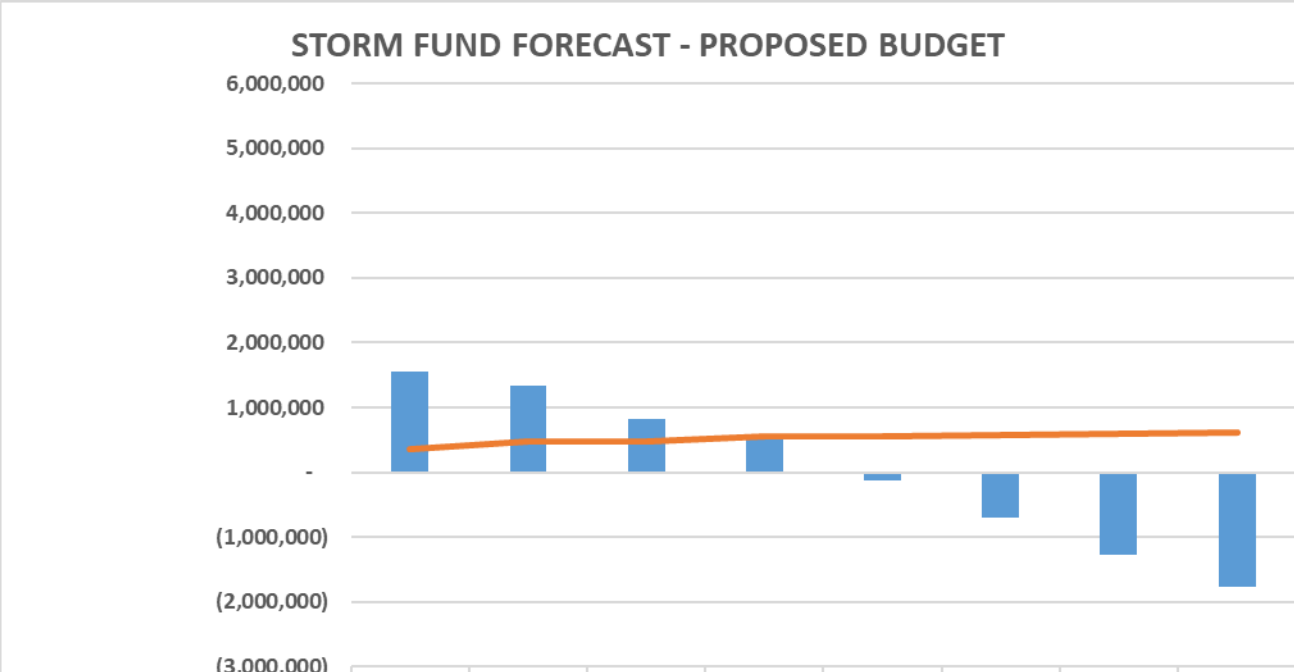


	2022-23 Adopted	2023-24 Actual	2024-25 Adopted	2025-26 Proposed	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast	2030-31 Forecast
Ending Fund Balance	4,445,077	4,662,909	4,631,967	1,435,609	2,846,128	3,027,414	2,599,214	1,305,132	429,236
90-Day Reserve Policy	799,165	1,021,908	999,875	1,209,975	1,246,274	1,283,662	1,322,172	1,322,172	1,361,838

STORM FUND

STORM FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
RESOURCES							
CHARGES FOR SERVICES							
605-000-34017	Storm Service Charge	1,399,978	1,655,756	1,661,000	1,253,364	1,672,000	1,740,000
TOTAL CHARGES FOR SERVICES		**1,399,978**	**1,655,756**	**1,661,000**	**1,253,364**	**1,672,000**	**1,740,000**
MISCELLANEOUS							
605-000-37001	Interest	26,804	68,440	25,000	42,835	50,000	20,000
TOTAL MISCELLANEOUS		**26,804**	**68,440**	**25,000**	**42,835**	**50,000**	**20,000**
FUND BALANCE AVAILABLE							
605-000-39001	Fund Balance Available	1,576,492	1,545,056	1,307,495	1,332,404	1,332,404	1,184,154
TOTAL RESOURCES		**3,003,274**	**3,269,252**	**2,993,495**	**2,628,603**	**3,054,404**	**2,944,154**
EXPENSES							
PERSONNEL SERVICES							
605-000-51016	PW Support Charges	550,000	631,100	692,500	425,636	692,500	747,000
TOTAL PERSONNEL SERVICES		**550,000**	**631,100**	**692,500**	**425,636**	**692,500**	**747,000**
MATERIALS & SERVICES							
605-000-52001	Operating Supplies	11,371	17,192	15,000	10,780	15,000	20,000
605-000-52019	Professional Services	311	-	3,000	250	2,000	3,000
605-000-52025	GFSS Fund Charges	740,000	829,300	825,300	618,975	825,300	894,700
605-000-52026	Equipment Fund Charges	-	-	-	-	-	50,000
605-000-52063	PW Operations Fund Charges	84,000	177,200	168,250	126,188	168,250	305,500
605-000-52067	In Lieu of Franchise Fee	67,536	237,142	166,100	125,336	167,200	174,000
TOTAL MATERIALS & SERVICES		**903,218**	**1,260,834**	**1,177,650**	**881,529**	**1,177,750**	**1,447,200**
CAPITAL OUTLAY							
605-000-53001	Capital Outlay	5,000	-	100,000	-	-	-
605-000-53302	Annual Maintenance - Ops	-	44,914	200,000	-	-	50,000
605-000-53504	Storm Cleaning & CCTV	-	-	-	-	-	200,000
TOTAL CAPITAL OUTLAY		**5,000**	**44,914**	**300,000**	**0**	**0**	**250,000**
CONTINGENCY							
605-000-58001	Contingency	-	-	394,615	-	-	64,314
UNAPPROPRIATED FUND BALANCE							
605-000-59001	Unappropriated Fund Balance	1,545,056	1,332,404	428,730	1,321,438	1,184,154	435,640
TOTAL EXPENSES		**3,003,274**	**3,269,252**	**2,993,495**	**2,628,603**	**3,054,404**	**2,944,154**

STORM FUND FORECAST



	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2025-26 Proposed	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
Ending Fund Balance	1,545,056	1,332,404	823,345	499,954	(118,372)	(696,663)	(1,282,425	(1,764,766
90-Day Reserve Policy	363,305	472,984	467,538	548,550	565,007	581,957	599,415	617,398

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		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
RESOURCES							
CHARGES FOR SERVICES							
703-000-34010	PW Support Services Charge	3,587,000	4,299,200	4,194,800	2,709,649	4,329,400	4,376,100
TOTAL CHARGES FOR SERVICES		**3,587,000**	**4,299,200**	**4,194,800**	**2,709,649**	**4,329,400**	**4,376,100**
LICENSES, PERMITS, FEES							
703-000-35017	Engineering Fees	34,005	20,580	25,000	58,897	60,000	25,000
MISCELLANEOUS							
703-000-37001	Interest	74,243	4,322	6,000	19,586	22,000	7,000
703-000-37004	Miscellaneous - General	28,114	1,000	-	14,078	14,100	-
TOTAL MISCELLANEOUS		**102,357**	**5,322**	**6,000**	**33,664**	**36,100**	**7,000**
FUND BALANCE AVAILABLE							
703-000-39001	Fund Balance Available	(74,791)	6,458	724,958	480,092	480,092	728,492
TOTAL RESOURCES		**3,648,571**	**4,331,560**	**4,950,758**	**3,282,302**	**4,905,592**	**5,136,592**
EXPENSES							
PERSONNEL SERVICES							
Dept 733 - Eng	Personnel Services	478,867	560,847	661,000	462,566	738,200	697,000
Dept 734 - Ops	Personnel Services	2,118,161	2,317,530	2,532,500	1,507,078	2,236,100	2,391,300
Dept 739 - Fac	Personnel Services	404,309	408,394	462,900	331,642	467,100	493,300
TOTAL PERSONNEL SERVICES		**3,001,337**	**3,286,771**	**3,656,400**	**2,301,286**	**3,441,400**	**3,581,600**
MATERIALS & SERVICES							
Dept 733 - Eng	Materials & Services	83,305	55,637	100,000	45,882	85,500	108,500
Dept 734 - Ops	Materials & Services	355,357	382,592	421,000	350,607	409,200	452,000
Dept 739 - Fac	Materials & Services	119,044	91,774	185,000	67,756	141,000	181,000
TOTAL MATERIALS & SERVICES		**557,706**	**530,003**	**706,000**	**464,245**	**635,700**	**741,500**
CAPITAL OUTLAY							
Dept 739 - Fac	Capital Outlay	83,070	34,694	100,000	49,612	100,000	140,000
CONTINGENCY							
703-000-58001	Contingency	-	-	488,358	-	-	673,492
ENDING FUND BALANCE		6,458	480,092	-	467,159	728,492	-
TOTAL EXPENSES		**3,648,571**	**4,331,560**	**4,950,758**	**3,282,302**	**4,905,592**	**5,136,592**

PW OPERATIONS FUND
BY DEPARTMENT

PW OPERATIONS FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
ENGINEERING							
PERSONNEL SERVICES							
703-733-50001	Regular Wages	293,175	346,157	387,900	272,432	450,000	411,000
703-733-51005	CIS Insurance	67,279	62,071	103,200	59,288	103,200	110,000
703-733-51006	VEBA	5,309	6,238	7,600	5,452	12,000	9,000
703-733-51007	Retirement	88,423	111,712	125,400	103,711	135,000	125,000
703-733-51008	Taxes	22,141	27,641	31,300	21,648	33,000	34,000
703-733-51015	Other Benefits	2,540	7,028	5,600	35	5,000	8,000
TOTAL PERSONNEL SERVICES		**478,867**	**560,847**	**661,000**	**462,566**	**738,200**	**697,000**
MATERIALS & SERVICES							
703-733-52001	Operating Supplies	13,689	7,983	8,000	7,456	8,000	10,000
703-733-52006	Computer Maintenance	1,182	88	3,000	364	3,000	5,000
703-733-52010	Telephone	3,724	2,466	3,000	1,642	2,500	3,500
703-733-52018	Professional Development	6,157	5,648	6,000	6,000	6,000	10,000
703-733-52019	Professional Services	35,821	27,972	40,000	22,715	32,000	40,000
703-733-52022	Fuel	314	299	5,000	-	2,000	3,000
703-733-52028	Projects & Programs	5,609	3,704	5,000	1,926	4,000	5,000
703-733-52097	Enterprise Fleet	7,093	5,911	10,000	5,320	10,000	12,000
703-733-52100	PW Administration	9,716	1,566	20,000	459	18,000	20,000
TOTAL MATERIALS & SERVICES		**83,305**	**55,637**	**100,000**	**45,882**	**85,500**	**108,500**
TOTAL EXPENSES		**562,172**	**616,484**	**761,000**	**508,448**	**823,700**	**805,500**
PW OPERATIONS							
PERSONNEL SERVICES							
703-734-50001	Regular Wages	1,227,552	1,251,981	1,430,900	837,123	1,286,600	1,317,000
703-734-50004	Overtime	13,626	2,055	18,100	9,368	14,300	16,300
703-734-51005	CIS Insurance	331,881	364,364	453,400	288,536	419,000	465,000
703-734-51006	VEBA	49,682	22,530	27,100	27,106	36,000	45,000
703-734-51007	Retirement	384,270	341,286	466,200	270,839	390,000	424,000
703-734-51008	Taxes	94,591	332,264	116,700	65,597	80,200	104,000
703-734-51015	Other Benefits	16,559	3,050	20,100	8,509	10,000	20,000
TOTAL PERSONNEL SERVICES		**2,118,161**	**2,317,530**	**2,532,500**	**1,507,078**	**2,236,100**	**2,391,300**
MATERIALS & SERVICES							
703-734-52001	Operating Supplies	37,999	24,469	30,000	24,540	30,000	35,000
703-734-52002	Personnel Uniforms Equipment	4,192	5,720	3,000	2,964	3,000	3,000
703-734-52003	Utilities	12,350	11,726	14,000	9,693	12,000	14,000
703-734-52010	Telephone	8,459	12,289	14,000	7,375	10,000	14,000
703-734-52014	Recruiting Expense	465	-		-	-	-
703-734-52016	Insurance - General	191,552	218,956	228,000	244,115	244,200	250,000
703-734-52018	Professional Development	7,177	7,906	12,000	6,252	12,000	13,000
703-734-52019	Professional Services	22,707	30,032	25,000	14,721	20,000	25,000
703-734-52022	Fuel/Oil	46,981	41,515	65,000	25,275	50,000	70,000
703-734-52023	Facility Maintenance	11,940	16,406	15,000	7,800	10,000	10,000
703-734-52027	IT Fund Charges	-	1,331	-	-	-	-
703-734-52028	Projects & Programs	-	2,829	-	-	5,000	5,000
703-734-52097	Enterprise Fleet	11,535	9,413	15,000	7,872	13,000	13,000
TOTAL MATERIALS & SERVICES		**355,357**	**382,592**	**421,000**	**350,607**	**409,200**	**452,000**
TOTAL EXPENSES		**2,473,518**	**2,700,122**	**2,953,500**	**1,857,685**	**2,645,300**	**2,843,300**

PW OPERATIONS FUND
BY DEPARTMENT

PW OPERATIONS FUND		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 9 mo Actual	2024-25 Est YE	2025-26 Proposed
FACILITY MAINTENANCE							
PERSONNEL SERVICES							
703-739-50001	Regular Wages	236,006	256,354	265,400	193,317	259,000	268,000
703-739-50004	Overtime	1,171	-	3,100	167	500	3,000
703-739-51005	CIS Insurance	66,456	44,015	76,000	55,847	80,000	82,000
703-739-51006	VEBA	4,492	4,891	5,100	3,781	5,100	5,300
703-739-51007	Retirement	74,582	82,481	87,600	62,972	92,000	99,000
703-739-51008	Taxes	18,069	20,381	21,700	15,553	30,000	32,000
703-739-51015	Other Benefits	3,533	272	4,000	5	500	4,000
TOTAL PERSONNEL SERVICES		**404,309**	**408,394**	**462,900**	**331,642**	**467,100**	**493,300**
MATERIALS & SERVICES							
703-739-52001	Operating Supplies	4,751	4,412	10,000	2,504	6,000	10,000
703-739-52002	Personnel Uniforms Equipmen	1,121	890	2,000	245	1,500	3,000
703-739-52010	Telephone	250	-	2,000	-	2,000	3,000
703-739-52018	Professional Development	1,740	1,955	5,000	1,358	3,500	5,000
703-739-52019	Professional Services	7,365	1,009	16,000	15,444	18,000	25,000
703-739-52022	Fuel	-	-	10,000	756	5,000	10,000
703-739-52023	Facility Maintenance	1,423	3,646	10,000	3,657	10,000	15,000
703-739-52099	Equipment Operations	79,448	62,896	100,000	30,498	75,000	100,000
703-739-52120	Facility Maintenance Other Cit	22,946	16,966	30,000	13,294	20,000	10,000
TOTAL MATERIALS & SERVICES		**119,044**	**91,774**	**185,000**	**67,756**	**141,000**	**181,000**
CAPITAL OUTLAY							
703-739-53701	Equipment purchases	83,070	34,694	100,000	49,612	100,000	140,000
TOTAL EXPENSES		**606,423**	**534,862**	**747,900**	**449,010**	**708,100**	**814,300**

EQUIPMENT FUND

EQUIPMENT FUND		2022-23 Actual	2023-24 Adopted	2024-25 Adopted	2025-26 Proposed
RESOURCES					
CHARGES FOR SERVICES					
701-000-34019	Equipment Fund Charges	-	-	-	200,000
MISCELLANEOUS					
701-000-37004	Miscellaneous - General	-	-	-	-
FUND BALANCE AVAILABLE					
701-000-39001	Fund Balance Available	-	-	-	-
TOTAL RESOURCES		**-**	**-**	**-**	**200,000**
EXPENSES					
CAPITAL OUTLAY					
701-000-53001	Capital Outlay		-	-	-
CONTINGENCY					
701-000-58001	Contingency				200,000
ENDING FUND BALANCE			-	-	-
TOTAL EXPENSES			**-**	**-**	**-**

DISCONTINUED FUNDS/PROGRAMS

There are two funds that are no longer in use and are shown for historical purposes:

Major Maintenance Fund
This Fund was set up as a reserve fund to help save and/or set up specific large-scale projects. This ensured that when funds were specifically set aside for a specific project; those funds were held in a restricted fund only to be used for their purpose. In fiscal year 2023, this Fund was discontinued as a new division within Public Works Operations Fund was formed specifically for Facilities Maintenance.

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.

MAJOR MAINTENANCE FUND

MAJOR MAINTENANCE FUND	2022-23 Actual	2023-24 Adopted	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES					
INTERGOVERNMENTAL REVENUE					
704-000-3300 Grants	5,350	-		-	-
MISCELLANEOUS					
704-000-3700 Miscellaneous	-	-		-	-
TRANSFERS					
704-000-3800 Transfers	-	-		-	-
FUND BALANCE AVAILABLE					
704-000-3900 Fund Balance Available	302,167	-	-	-	-
TOTAL RESOURCES	**307,517**	**-**	**-**	**-**	**-**
EXPENSES					
CAPITAL OUTLAY					
704-000-5301 Parks	-	-		-	-
704-000-5301 Library	-	-		-	-
704-000-5301 Recreation Center	-	-		-	-
704-000-5301 City Hall	-	-		-	-
704-000-5302 Senior Center	-	-		-	-
704-000-5302 Campbell Park	-	-		-	-
704-000-5302 Bennet Building	-	-		-	-
704-000-5302 Public Works	-	-		-	-
TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**
TRANSFERS					
202-725-5400 Transfers	168,000	-	-		
ENDING FUND BALANCE	139,517	-		-	-
TOTAL EXPENSES	**307,517**	**-**	**-**	**-**	**-**

TECHNOLOGY FUND

TECHNOLOGY FUND		2022-23 Actual	2023-24 Actual	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
RESOURCES						
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	2,195	-	-	-
TOTAL RESOURCES		**2,195**	**2,195**	**-**	**-**	**-**
EXPENSES						
TRANSFER						
702-000-54001	Transfer	-	2,195	-	-	-
ENDING FUND BALANCE		2,195	-	-	-	-
TOTAL EXPENSES		**2,195**	**2,195**	**-**	**-**	**-**

CITY OF ST. HELENS

Capital Improvement Projects

Fiscal Year 2025/26

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 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 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 2025 at a total of $27,678,500. Funding for these projects comes from fund reserves, grants, bond proceeds, and loans. Grants received for projects include: OPRD grant, ARPA grants, 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 Public Safety Facility, making up 37% of the CIP budget and funded by bond proceeds. The second and third largest projects are the Urban Renewal Agency (URA) Waterfront Improvements and Riverwalk Project, which are currently in phase one of construction. The URA Waterfront Improvements is funded in part by APRA grants and loan proceeds. The Riverwalk Project is funded by OPRD grants and loan proceeds. These projects combined make up just about 37% of the CIP budget for Fiscal Year 2025. Construction progress can be followed on the City of St. Helens Riverwalk Project page.

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 2024-2025 budget for Capital Improvement Plans is $27,678,500. This total is broken down as follows: 37% for community development, 37% for the public safety facility, 6% for SDC Funds, 7% for water fund, 11% for the sewer fund, and the remaining 2% is made up of street, community enhancement, storm, and public works operations funds.

Conclusion

The following pages provide a more detailed review of each project for the upcoming fiscal year in 2025. 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

Fund	Dept.	Acct	Project Name	Proposed Budget	Funding Source
Streets Fund					
205	000	53001	Street Improvements & Overlays (STPG)	150,000	STPG Funds
SDC Funds					
Water SDC					
302	000	53310	Reservoir Siting Study	150,000	Fund Reserves
302	000	53311	Reservoir Land Acquisition	300,000	Fund Reserves
				450,000	
Sewer SDC					
303	000	53033	Sewer Capacity Design	140,000	Fund Reserves
303	000	53406	Basin 6 Pipeline Upsize	500,000	Fund Reserves
				640,000	
Storm SDC					
304	000	53001	Capital Outlay - Storm Drain	50,000	Fund Reserves
Water Fund					
601	731	53302	Annual Maintenance - Well #2 Flow Meter/Booster Pump Replacement	100,000	Fund Reserves
601	731	53314	Water Meters	70,000	Fund Reserves
601	732	53302	Annual Maintenance - Water Filtration	100,000	Fund Reserves
601	731	53315	Capital Outlay - Railroad Ave Watermain Replacement	450,000	Fund Reserves
601	732	53306	WFF Rack Replacement	250,000	Fund Reserves
601	000	53310	Reservoir Siting Study	50,000	Fund Reserves
				1,020,000	
Sewer Fund					
603	000	53302	Annual Maintenance - Engineering	50,000	Fund Reserves
603	735	53302	Annual Maintenance - PW OPS	50,000	Fund Reserves
603	738	53302	Annual Maintenance - PW WQ	75,000	Fund Reserves
603	000	53033	Sewer Capacity - Design	1,250,000	CDBG Grant (Remaining from $2.5M)
603	000	53406	Basin 6 Pipeline Upsize	3,500,000	Loan Proceeds
603	000	53408	Basin 5 Pipeline Upsize	-	Loan Proceeds
603	000	53409	Basin 4 Pipeline Upsize & Reroute	7,250,000	Loan Proceeds
603	000	53037	Sewer Pump Station No 7 Upsize	-	Loan Proceeds
603	000	53038	WWTP SCADA Upgrade	40,000	Fund Reserves
603	000	53039	WWTP Aerator Replacement	125,000	Fund Reserves
				12,340,000	
Storm Fund					
605	000	53302	Annual Maintenance - PW OPS	50,000	Fund Reserves
605	000	53504	Annual Maintenance Storm (Cleaning & CCTV)	200,000	Fund Reserves
				250,000	
Public Works Operations Fund					
703	739	53701	Equipment purchases	140,000	Fund Reserves
Public Safety Fund					
706	000	53001	Public Safety Facilities	10,300,000	Bond Proceeds
Total Capital Improvements by Fund				25,340,000	

CAPITAL IMPROVEMENT PROJECTS
BY FUND

Fund	Dept	Acct	Project Name	Adopted Budget 24-25	Projected 6/30/2025	FY 24-25 Carry Forward	FY 25-26 Proposed
202	723	52055	Riverwalk Project	-	-	-	-
202	723	53103	Columbia View Park Improvements	3,635,600	3,295,600	-	-
202	723	53102	Downtown Infrastructure	6,000,000	6,000,000	-	-
				9,635,600	9,295,600	-	-
205	000	53001	Street Improvements & Overlays (STPG)	150,000	121,000	29,000	150,000
				150,000	121,000	29,000	150,000
301	000	53103	Columbia View Park Improvements	-	500,000	-	-
				-	500,000	-	-
302	000	53102	Downtown Infrastructure	200,000	200,000	-	-
302	000	53310	Reservoir Siting Study	-	-	-	150,000
302	000	53311	Reservoir Land Acquisition	-	-	-	300,000
				200,000	200,000	-	450,000
303	000	53033	Sewer Capacity Design	340,000	200,000	140,000	140,000
303	000	53406	Basin 6 Pipeline Upsize	-	-	-	500,000
				340,000	200,000	140,000	640,000
304	000	53001	Capital Outlay - Storm Drain	200,000	-	-	50,000
				200,000	-	-	50,000
305	000	53103	Columbia View Park Improvements	992,000	274,798	-	-
				992,000	274,798	-	-
601	731	53315	Capital Outlay - Railroad Ave Watermain Replacement	-	-	-	450,000
601	731	53314	Water Meters	150,000	31,000	-	70,000
601	732	53302	Annual Maintenance - Water Filtration	100,000	84,820	-	100,000
601	732	53306	WFF Rack Replacements	250,000	-	250,000	250,000
601	000	53310	Reservoir Siting Study	-	-	-	50,000
601	731	53302	Annual Maintenance - Well #2 Flow Meter/Booster Pump Replacement	100,000	15,500	-	100,000
				600,000	131,320	250,000	1,020,000
603	000	53302	Annual Maintenance - Engineering	300,000	5,800	-	50,000
603	735	53302	Annual Maintenance - PW Ops	50,000	20,280	-	50,000
603	738	53302	Annual Maintenance - PW WQ	75,000	-	-	75,000
603	000	53033	Sewer Capacity - Design	2,500,000	1,250,000	1,250,000	1,250,000
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
603	000	53039	WWTP Aerator Replacement	-	-	-	125,000
				2,925,000	1,276,080	1,250,000	12,340,000
605	000	53302	Annual Maintenance PW OPS	200,000	-	-	50,000
605	000	53504	Annual Maintenance Storm (Cleaning & CCTV)	-	-	-	200,000
				200,000	-	-	250,000
703	739	53701	Equipment Purchases	100,000	50,000	50,000	140,000
							-
706	000	53001	Public Safety Facilities	10,000,000	310,000	-	10,300,000
			Total CIP	25,342,600	12,358,798	1,719,000	25,340,000

CAPITAL IMPROVEMENT PROJECTS
BY PROJECT

Fund	Dept	Acct	Project Name	Adopted 2024-2025	Projected 6/30/2025	FY2025 CF	FY2026 Proposed
202	723	52019	Professional Services	-	-	-	-
202	723	52055	Riverwalk Project	-	-	-	-
202	723	53103	Columbia View Park Improvements	3,635,600	3,295,600	-	-
				3,635,600	3,295,600	-	-
205	000	53001	Street Improvements & Overlays (STPG)	150,000	121,000	29,000	150,000
				150,000	121,000	29,000	150,000
202	723	53102	Downtown Infrastructure	6,000,000	6,000,000	-	-
301	000	53103	Columbia View Park Improvements	-	500,000	-	-
302	000	53102	Downtown Infrastructure	200,000	200,000	-	-
				6,200,000	6,700,000	-	-
601	732	53302	Annual Maintenance - Water Filtration	100,000	84,820	-	100,000
601	731	53302	Annual Maintenance - Well #2 Flow Meter/Booster Pump Replace	100,000	15,500	-	100,000
601	731	53314	Water Meters	150,000	31,000	-	70,000
601	732	53306	WFF Rack Replacements	250,000	-	250,000	250,000
601	731	53315	Capital Outlay - Railroad Ave Watermain Replacement	-	-	-	450,000
				600,000	131,320	250,000	970,000
601	000	53310	Reservoir Siting Study	-	-	-	50,000
302	000	53310	Reservoir Siting Study	-	-	-	150,000
302	000	53311	Reservoir Land Acquisition	-	-	-	300,000
				-	-	-	500,000
603	735	53302	Annual Maintenance - PW Operations	50,000	20,280	-	50,000
603	000	53302	Annual Maintenance - Engineering	300,000	5,800	-	50,000
603	738	53302	Annual Maintenance - PW Water Quality	75,000	-	-	75,000
				425,000	26,080	-	175,000
603	000	53033	Sewer Capacity Design	2,500,000	1,250,000	1,250,000	1,250,000
303	000	53033	Sewer Capacity Design	340,000	200,000	140,000	140,000
				2,840,000	1,450,000	1,390,000	1,390,000
303	000	53406	Basin 6 Pipeline Upsize	-	-	-	500,000
603	000	53406	Basin 6 Pipeline Upsize	-	-	-	3,500,000
				-	-	-	4,000,000
603	000	53409	Basin 4 Pipeline Upsize & Reroute	-	-	-	7,250,000
				-	-	-	7,250,000
603	000	53038	WWTP SCADA Upgrade	-	-	-	40,000
				-	-	-	40,000
603	000	53039	WWTP Aerator Replacement	-	-	-	125,000
				-	-	-	125,000
605	000	53302	Annual Maintenance - PW OPS	200,000	-	-	50,000
605	000	53504	Annual Maintenance - Storm (Cleaning and CCTV)	-	-	-	200,000
304	000	53001	Capital Outlay - Storm Drain	200,000	-	-	50,000
				400,000	-	-	300,000
703	739	53701	Equipment Purchases	100,000	50,000	50,000	140,000
				100,000	50,000	50,000	140,000
706	000	53001	Public Safety Facility	10,000,000	310,000	-	10,300,000
				10,000,000	310,000	-	10,300,000
305	000	53103	Columbia View Park Improvements	992,000	274,798	-	-
				992,000	274,798	-	-
Total CIP				25,342,600	12,358,798	1,719,000	25,340,000

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Street Improvements & Overlays

Department	Public Works - Engineering
Type	Capital Improvement
Useful Life	15 Years
Category	Streets
Council Goal	Goal Area 3 - Livable and Safe Community
Description	Street improvements and overlays for the next fiscal year will focus on general pavement maintenance, including asphalt pavement patching and annual pavement striping.
Justification	Street improvements and overlays are completed regularly to strengthen the existing pavement structure, correct surface defects, improve the ride quality and safety, reduce noise levels, and extend the overall life of pavement.

Expenditures	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Engineering	$ 1,233	$ 1,620		$ -		$ 2,853
Construction	$ 70,146		$ 70,051	$ 80,000		$ 220,197
Annual Striping	$ 53,736		$ 50,751	$ 70,000		$ 174,487

Funding Sources						
Street Fund - Capital Outlay						
STBG Grants	$ 224,500	$ 150,000	$ 150,000	$ 150,000	$ -	$ 674,500

Budget Impact	Regular street maintenance saves on large repair costs and ensures a more efficient, safer, and more economically vibrant community.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Reservoir Siting Study

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

Council Goal Goal Area 3 - Livable and Safe Community

Description

The reservoir siting study is a project that involves evaluating potential locations for the construction of a new water storage tank in St. Helens. The purpose of the study is to select the most suitable site for the reservoir tank based on a range of factors, including reservoir size, and site physical, geological, and sesimic constraints. The siting study is the first phase in adressing the critical water infrastructure needs within the City's aging water system, particularly with the recent operational loss of the City's oldest and second largest water reservoir on Pittsburg Road.

Justification

Identified as a Priority 1 project in the City's current Water Master Plan, a new reservoir will address the water storage deficit created by the loss of the 2.0 MG reservoir, and will also meet current and future water system demands as well.

Expenditures	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Engineering				$ 200,000.00	$ -	$ 200,000.00
Construction				$ -	$ -	$ -
Funding Sources						
Water Fund	$ -	$ -	$ -	$ 50,000.00		$ 50,000.00
Water SDCs	$ -	$ -	$ -	$ 150,000.00	$ -	$ 150,000.00

Budget Impact

The reservoir siting study is a strategic investment that helps the City save money, ensure long-term water supply stability, and support economic growth while minimizing risks and maximizing infrastructure efficiency.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Reservoir Land Acquisition

Department Public Works
Type Capital Improvement
Useful Life Indefinite
Category Water

Council Goal Goal Area 3 - Livable and Safe Community

Description

The reservoir land acquisition will follow the reservoir siting study and is a critical step in securing land to build a new reservoir. This process is multifaceted and will engage the public and landowners, and will involve legal constraints, negotiations, environmental, cultural, and social impacts.

Justification

Identified as a Priority 1 project in the City's current Water Master Plan, a new reservoir will address the water storage deficit created by the loss of the 2.0 MG reservoir, and will also meet current and future water system demands as well.

Expenditures	2023	2024	2025	2026	2027	Total
Legal				$ 300,000.00	$ -	$ 300,000.00
Engineering				$ -	$ -	$ -
Construction				$ -	$ -	$ -

Funding Sources						
Water SDC	$ -	$ -	$ -	$ 300,000.00		$ 300,000.00
	$ -	$ -	$ -	$ -	$ -	$ -

Budget Impact

The reservoir land acquisition is a strategic investment that will save money, ensure long-term water supply stability, and support economic growth while minimizing risks and maximizing infrastructure efficiency.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Railroad Ave 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 Replace an existing 2-inch water main off Railroad Avenue
Justification Numerous callouts to repair the water main prompted this replacement.

Expenditures	2023	2024	2025	2026	2027	Total
Legal, Permits				$ -		$ -
Engineering				$ -		$ -
Construction				$ 450,000.00		$ 450,000.00

Funding Sources

Water Fund				$ 450,000.00		$ 450,000.00

Operating Costs

Budget Impact Project will reduce maintenance costs for the City because the Public Works Department will no longer have to keep repairing the line. The project will be designed in-house by Engineering staff and will save approximately $45,000 in design fees.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Annual Maintenance - Well No. 2 Flow Meter and Booster Pump Replacement

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

Council Goal Goal Area 3 - Livable and Safe Community

Description Replacement of existing valve and flow meter at Ranney Well No. 2

Justification Existing valve and flow meter are not operating correctly. Replacement is necessary to maintain system reliability, ensure accurate flow tracking, and prevent service disruptions.

Expenditures	2023	2024	2025	2026	2027	Total
Legal, Permits				$ -		$ -
Engineering				$ -		$ -
Construction				$ 100,000.00		$ 100,000.00
Funding Sources						
Water Fund				$ 100,000.00		$ 100,000.00

Budget Impact Project will reduce unplanned downtime and emergency repair costs, ensure consistent and reliable raw water delivery to the treatment facility, and supports long-term fiscal sustainability of the Ranney Well infrastructure.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Annual Water Meter Replacement

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

Council Goal Goal Area 3 - Livable and Safe Community

Description The City has been replacing old water meters with the AMR system water meters for several years and the project is almost complete with approximately 50 meters left to switch over to the AMR system.

Justification Standard water meters measure water consumption manually, while AMR (Automated Meter Reading) systems automate data collection and transmission to a central database, making it a more efficient system for the City.

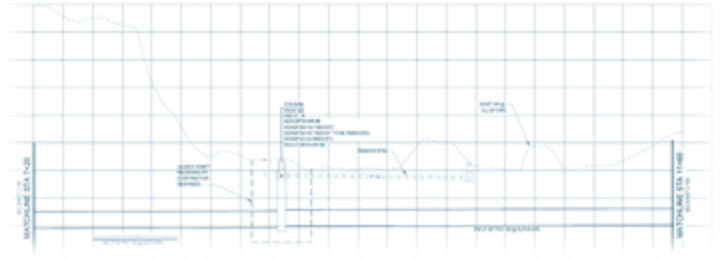
Expenditures	2023	2024	2025	2026	2027	Total
Engineering						$ -
Construction				$ 70,000.00		$ 70,000.00
Funding Sources						
Water Fund				$ 70,000.00		$ 70,000.00

Budget Impact AMR systems are more accurate and are more efficient at tracking water usage, reducing labor costs and potentially lowering customer complaints about billing errors.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Sanitary Sewer Capacity Design

Department Public Works - Engineering
Type Capital Improvement
Useful Life
Category Wastewater



Council Goal Goal Area 3 - Livable and Safe Community

Description The Sanitary Sewer Capacity design project will complete design development, obtain permitting, assist with public outreach, and support the bid and construction phases of the Wastewater Collection. The system capacity improvements focuses on upsizing sanitary sewer mains in the Middle Trunk (Sewer Basin 4), the Interceptor (Sewer Basin 5), 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.

Expenditures	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Legal				$ -	$ -	$ -
Engineering			$ 1,450,000.00	$ 1,390,000.00	$ -	$ 2,840,000.00
Construction					$ -	$ -

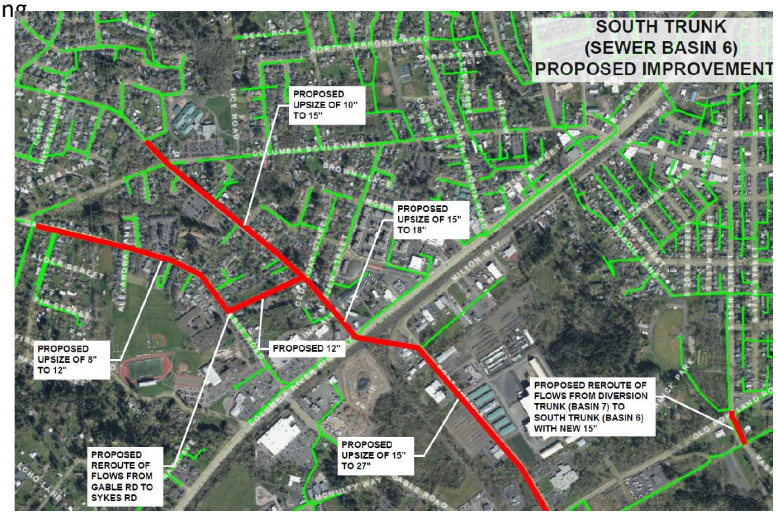
Funding Sources						
CDBG Grant	$ -	$ -	$ 1,250,000.00	$ 1,250,000.00		$ 2,500,000.00
Sewer Fund (Grant Match)	$ -	$ -	$ 200,000.00	$ 140,000.00	$ -	$ 340,000.00

Budget Impact The City was awarded a $2.5 million Community Development Block Grant (CDBG) from Business Oregon for sewer system improvements to be used for design, engineering, environmental review, and permitting. The City's grant match is $340,000.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Basin 6 Sanitary Sewer Pipeline Upsize

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



Council Goal Goal Area 3 - Livable and Safe Community

Description The South Trunk (Sewer Basin 6) project will upsize pipelines along Sykes Road through residential and commercial areas to Columbia River Highway where the proposed improvements will cross to Port Avenue and terminate at Old Portland Road; project will also upsize pipelines along Gable Road and connect to existing sewer on Sykes Road; and reroute and upsize the pipeline along Kaster Road to Old Portland Road and South 18th Street.

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.

Expenditures	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Legal				$ -	$ -	$ -
Engineering			$ -	$ -	$ -	$ -
Construction				$ 4,000,000.00	$ -	$ 4,000,000.00
Funding Sources						
CWSRF Loan	$ -	$ -	$ -	$ 3,500,000.00		$ 3,500,000.00
Sewer SDC Fund	$ -	$ -	$ -	$ 500,000.00	$ -	$ 500,000.00

Budget Impact Increasing and upsizing the sanitary sewer trunklines which are identified in the City WWMP will avoid potential sanitary sewer overflows which can result in fines and expensive cleanup. it will provide capacity for new construction, boost tax revenue, and it will increase access to grants and low-interest loans for other infrastructure improvements.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

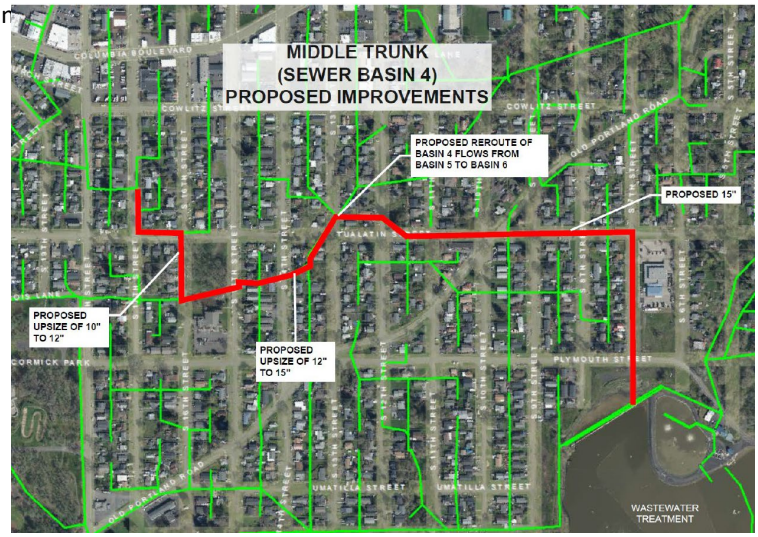
Basin 4 Sanitary Sewer Pipeline Upsize & Reroute

Department Public Works - Engineerin

Type Capital Improvement

Useful Life 100 years

Category Wastewater



Council Goal Goal Area 3 - Livable and Safe Community

Description The Wastewater Master Plan (WWMP) identified pipe sections that need upgrading within Basin 4 (Middle Trunk). The project consists of upsizing 10-inch and 12-inch pipe, and includes a new 15-inch pipeline from the trunk line at 13th and Tualatin to the Wastewater Treatment Plant (WWTP) to divert flows away from Basin 5 and reduce surcharging in that Basin. The diversion may reduce the amount of upsizing required in Basin 5.

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.

Expenditures	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Legal				$ -	$ -	$ -
Engineering			$ -	$ -	$ -	$ -
Construction				$ 7,250,000.00	$ -	$ 7,250,000.00

Funding Sources						
CWSRF Loan	$ -	$ -	$ -	$ 7,250,000.00		$ 7,250,000.00
Sewer Fund	$ -	$ -	$ -	$ -	$ -	$ -

Budget Impact Increasing and upsizing the sanitary sewer trunklines which are identified in the City WWMP will avoid potential sanitary sewer overflows which can result in fines and expensive cleanup. It will provide capacity for new construction, boos tax revenue, and it will increase access to grants and low-interest loans for other infrastructure improvements.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Annual Maintenance-Water Filtration-Rack Replacement

Department	WFF
Type	Improvement
Useful Life	10-12 yrs
Category	Water
Council Goal	Goal Area 3 - Livable and Safe Community

Description The project will replace all filter modules at the Water Filtration Facility, one rack at a time over the course of the next four years. The first rack was replaced in the last fiscal year.

Justification The plant is 18 years old and the racks of modules have never been replaced. The individual modules have an expected useful life span of 8-10 years. By replacing one rack of modules per year, we can provide better water to customers while considering the state of the budget.

Expenditures	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Rack Module Replacement	$ 250,000.00	$ 265,000.00	$ 250,000.00	$ 250,000.00	$ 175,000.00	$ 1,190,000.00

Budget Impact 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 Maintenance-Water Filtration

Department	WFF
Type	Maintenance
Useful Life	15 years
Category	Water
Council Goal	Goal Area 3: Livable and Safe Community

Description This annual fund is used to replace or repair pumps, motors, controllers, and other critical Water Filtration Facility components.

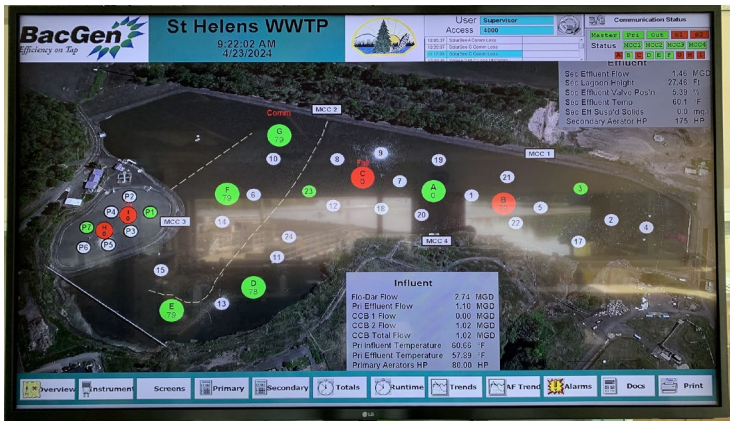
Justification Maintenance investment in the City's critical infrastructure, such as the Water Filtration Facility, prevents costly emergency repairs, ensures uninterrupted supply of clean water, extends the operational life of the facility's components, and helps maintain compliance with regulatory requirements.

Expenditures	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
Annual WFF Maintenance		$ 100,000.00	$ 100,000.00	$ 100,000.00		$ 300,000.00

Budget Impact This project will ensure all WFF components are running efficiently and will reduce costly emergency repairs and breakdowns.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

WWTP SCADA Upgrade



Department Wastewater

Type Improvement

Useful Life 10 years

Category Wastewater

Council Goal Goal Area 3: Livable and Safe Community

Description The SCADA (Supervisory Control And Data Acquisition) is one of the most important pieces of equipment at the Wastewater Plant. It runs the aerators, chlorination system, and collects all of the reportable data that is sent to DEQ. The project will update the hardware, software, and programming for the WWTP.

Justification The SCADA at the Wastewater Plant is outdated and running on programs with limited support. Without current hardware and software, data may be lost and the plant could be in violation of our NPDES permit.

Expenditures

2023	2024	2025	2026	2027	Total
		$ 100,000.00	$ 40,000.00		$ 140,000.00

Budget Impact Replacing the SCADA before failure will allow the City to get the best parts and programs without violating our NPDES permit.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

WWTP Aerator Replacement

Department	Wastewater
Type	Improvement
Useful Life	10 years
Category	Wastewater
Council Goal	Goal Area 3: Livable and Safe Community

Description This project will replace at least one aerator with a new type of diffused air mixer/aerator.

Justification The current aerators are outdated and are in need of replacement.

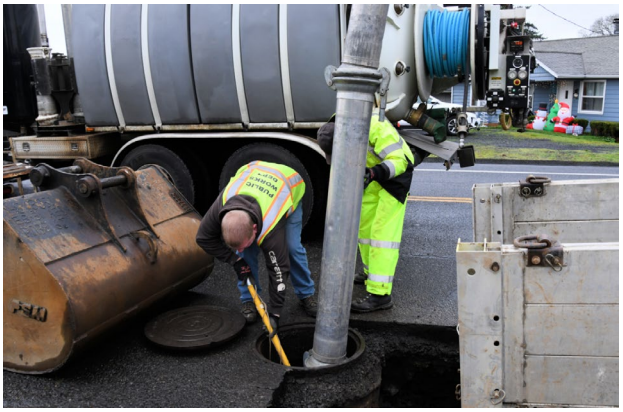
Expenditures

2023	2024	2025	2026	2027	Total
		$ 100,000.00	$ 125,000.00		$ 225,000.00

Budget Impact The new aerator is more energy efficient and will save the City a significant amount of money.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Annual Maintenance - PW Operations



Department	Wastewater
Type	Improvement
Useful Life	NA
Category	Wastewater
Council Goal	Goal Area 3: Livable and Safe Community

Description Annual maintenance work under the Public Works Department ensures the continued safety, functionality, and efficiency of public infrastructure.

Justification Annual maintenance funding is a cost-effective strategy to prevent infrastructure degradation, which can result in more expensive full replacements.

Expenditures	**2023**	**2024**	**2025**	**2026**	**2027**	**Total**
			$ 50,000.00	$ 50,000.00		$ 100,000.00

Budget Impact Annual maintenance funding impacts the Enterprise Funds and has no impact on the General Fund.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Annual Maintenance - Engineering

Department	Wastewater
Type	Improvement
Useful Life	NA
Category	Wastewater
Council Goal	Goal Area 3: Livable and Safe Community

Description Annual maintenance engineering work under Public Works Department plays a critical role in the planning, design, and oversight of annual maintenance projects that maintain and improve the City's infrastructure.

Justification Technical and project management aspects of maintenance-related CIP projects for the replacement or repair of small-scale capital replacements of deteriorating infrastructure.

Expenditures	2023	2024	2025	2026	2027	Total
			$ 50,000.00	$ 50,000.00		$ 100,000.00

Budget Impact Annual maintenance funding impacts the Enterprise Funds and has no impact on the General Fund.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Annual Maintenance - PW Water Quality

Department Wastewater
Type Improvement
Useful Life NA
Category Wastewater

Council Goal Goal Area 3: Livable and Safe Community

Description WWTP's annual maintenance work focuses on extending the lifespan of critical treatment infrastructure, ensuring regulatory compliance, and maintaining operational efficiency.

Justification WWTP's annual maintenance work ensures replacement or overhaul of high-wear equipment, updating systems and process instrumentation for better operational control and monitoring, and maintenance of tanks, etc.

Expenditures

2023	2024	2025	2026	2027	Total
		$ 50,000.00	$ 75,000.00		$ 125,000.00

Budget Impact Annual maintenance funding impacts the Enterprise Funds and has no impact on the General Fund.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Annual Maintenance - PW Operations

Department	Stormwater
Type	Improvement
Useful Life	NA
Category	Stormwater
Council Goal	Goal Area 3: Livable and Safe Community

Description Annual maintenance work under the Public Works Department ensures the continued safety, functionality, and efficiency of public infrastructure.

Justification Annual maintenance funding is a cost-effective strategy to prevent infrastructure degradation, which can result in more expensive full replacements.

Expenditures	2023	2024	2025	2026	2027	Total
			$ 50,000.00	$ 50,000.00		$ 100,000.00

Budget Impact Annual maintenance funding impacts the Enterprise Funds and has no impact on the General Fund.

CAPITAL IMPROVEMENT PLAN
PROJECT DETAILS

Annual Maintenance - Storm (Cleaning and CCTV)

Department	Stormwater
Type	Improvement
Useful Life	NA
Category	Stormwater
Council Goal	Goal Area 3: Livable and Safe Community

Description Regular cleaning and inspection of storm drains are essential components of a proactive stormwater management program.

Justification Storm drain cleaning and CCTV inspection is a critical preventive maintenance practice which helps reduce the risk of flooding, extends the life of public infrastructure, and improves water quality.

Expenditures

2023	2024	2025	2026	2027	Total
		$ 50,000.00	$ 50,000.00		$ 100,000.00

Budget Impact Annual maintenance funding impacts the Enterprise Funds and has no impact on the General Fund.

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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, 2025

City of St Helens
Debt Outstanding
FY2026

	Issued		Maturity	Balance	Debt Service FY 25-26				Balance		
Existing Debt	**Date**	**Amount**	**Date**	**7/1/2025**	**Principal**	**Interest**	**Agent Fee**	**Total**	**6/30/2026**	**Fd #**	**Fd Name**
Boise White Paper Note	Dec-15	3,000,000	Dec-36	1,735,000	150,000	-	-	150,000	1,585,000	202	Economic Development
State Loan R06801	Mar-12	2,000,000	Sep-31	650,000	100,000	-	3,250	103,250	550,000	603	Sewer
2020 FF&C Refinancing	Dec-20	8,214,478	Jun-29	4,190,000	1,020,000	125,700	-	1,145,700	3,170,000	Various	Street Lights, Veneer Property, Water, Sewer
2021 FF&C Obligation	Sep-21	12,685,000	Aug-51	12,435,000	260,000	492,200	1,600	753,800	12,175,000	706	Police Station
Totals		25,899,478		19,010,000	1,530,000	617,900	4,850	2,152,750	17,480,000		

	Proceeds Drawn				
Future Loans	As of FY2024	FY2025	FY 2026	Future Years	Total
URA Waterfront Improvements	10,677,662	4,891,706	-	0	15,569,368
DEQ - Sewer Basin Pipeline upsizing	-	-	7,425,000	10,075,000	17,500,000
Estimated total loan proceeds	10,677,662	4,891,706	7,425,000	10,075,000	33,069,368

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, 2025

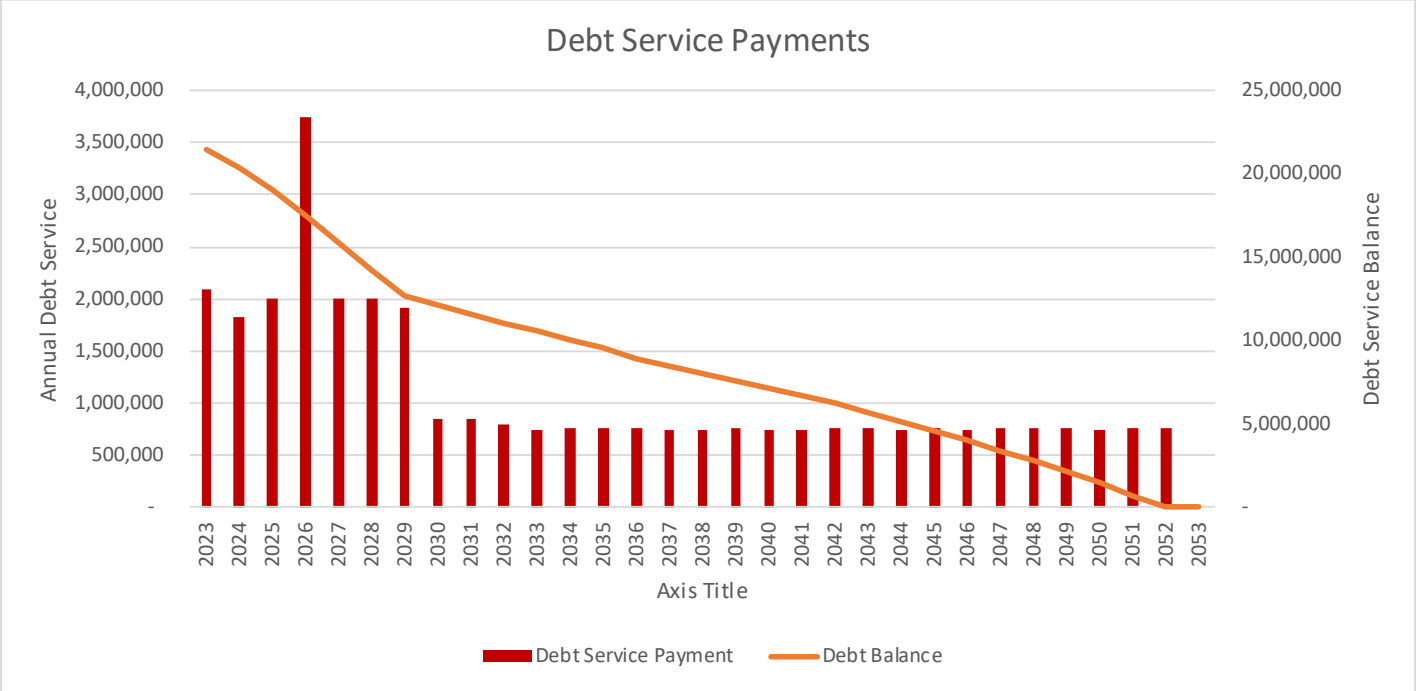
Real Market Value		2,295,884,257
Debt Capacity at 3%		68,876,528
Less outstanding debt	$ 17,154,368	
Net debt subject to 3% limit marginal capacity		$ 51,722,159.71

BOND RATING

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

DEBT SERVICE SUMMARY

Service	Fund	Original Amount	Issued Date	Maturity Date	Purpose	Balance 6/30/25	FY 25-26 Debt Service
2020 Bond Refinance		8,775,000	Nov-20	Jun-29		4,190,000	1,145,400
	202 Economic Development				Veneer Property		
	205 Streets				Streets LID		
	601 Water				Water Filtration Plant		
	603 Sewer				I&I Sewer Projects		
State Loan R06801		2,000,000	Mar-12	Sep-31		650,000	103,250
	603 Sewer	2,000,000			I&I Sewer Projects		
Boise Note		3,000,000	May-15	Apr-35		1,735,000	1,735,000
	202 Economic Development				Boise Property		
Public Safety Facility		12,685,000	Sep-21	Aug-51		12,435,000	752,200
	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				
	Annual Debt Service			Principal
FY	Principal	Interest	Total	Outstanding
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				
	Annual Debt Service			Principal
FY	Principal	Interest	Total	Outstanding
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)				
	Annual Debt Service			Principal
FY	Principal	Interest	Total	Outstanding
25-26	150,000	-	150,000	1,735,000
26-27	150,000	-	150,000	1,585,000
27-28	150,000	-	150,000	1,435,000
28-29	150,000	-	150,000	1,285,000
29-30	150,000	-	150,000	1,135,000
30-31	150,000	-	150,000	985,000
31-32	150,000	-	150,000	835,000
33-34	150,000	-	150,000	685,000
34-35	150,000	-	150,000	535,000
35-36	160,000	-	160,000	375,000

Debt Service Schedule - $2 Million Clean Water Revolving Loan (R06801) Financed Sewer I&I Projects				
	Annual Debt Service			Principal
FY	Principal	Agent Fee	Total	Outstanding
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	-

CITY OF ST. HELENS FINANCIAL POLICIES

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*

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 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*

4.1. 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).

4.2. 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.

4.3. Full disclosure shall be provided in the financial statements and bond representations.

4.4. 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

5.1. 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.

5.2. 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.

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

5.4. 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

6.1. Within the General Fund, the City's goal is to keep a minimum of 20% of recurring revenue in reserve between Contingency and Unappropriated accounts.

6.2 Within Enterprise Funds, the City's goal is to keep a minimum of 90 days operating reserve as contingency while maintaining at least 5% of their operating budget (excluding debt service, capital outlay, equity transfers, reserves, and interfund transfers and reimbursement revenues)

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

7. Auditing and Financial Reporting Policy

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

7.1 Establish a chart of accounts and maintain an accounting system to provide all the data needed to allow for timely preparation of financial statements for the entire City in conformity with generally accepted accounting principles (GAAP)

7.2 Contract for an independent audit of the City's finances and for compliance with GASB and state laws. The Government Body will review and accept the audit report and review a report from management about the disposition of any findings. The Governing Body will ensure that management has been proactive in implementing the internal control and financial recommendations of the independent auditor.

7.3 The Governing Body will receive and review a formal risk assessment document from management that includes all identifiable financial risk areas, along with reasons for those risks (lack of funding, size of staff, etc.). The Governing Body will inquire about what is being done to mitigate the identified risks.

7.4 The Governing Body will review the organization's fidelity insurance coverage to determine if it adequately protects the organization against losses because of fraudulent activity by management or other employees.

7.5 Throughout the year, the Governing Body will review the following reports:

1. Budget compared to Actual performance data. Management should provide explanations for any major variations against the budget

2. Investment reports which show where the organization's monies are located/invested, along with current rates of return.

8. Management of Fiscal Policy

8.1 Fiscal policies and changes in policies shall be approved by the City Council and adopted by resolution at a public meeting.

8.1.1 The City Administrator and Finance Director shall recommend fiscal policy and changes in policy to the City Council. The City Administrator and Finance Director shall prepare a report explaining the substantive impact of all recommendations and their impact on the City's operations, service levels, and/or finances.

8.2.2 The Finance Director shall implement fiscal policies and monitor compliance.

8.2.2.1 If the Finance Director discovers a deviation from policy, he/she shall report it in writing to the City Council within thirty days.

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

9. Financial planning policy

9.1 Long-term financial forecasts shall be updated annually during the budget process and to consider recent growth trends, economic forecasts, and regulatory changes.

9.2 Assessment of the long-term financial implications of current and proposed operating and capital budgets, budget policies, and cash management and investment policies shall be performed and updated as needed throughout the fiscal year. Any significant deviation from budgeted forecasts shall be reported to the City Council within 30 days from discovery.

10. Capital Asset Inventory Policy

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

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

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

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

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

vi. Disposal in the landfill
vii. Other

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

3. Property that is usable and has some residual value should be offered for sale or donated to another local government or a charitable organization. If the property is sold by sealed bid, the Deputy City Clerk should provide public notice by publishing a legal notice or posting a brief description of the item(s) on the City's website, noting that sealed bids will be accepted until the specified deadline.
   a. Conveyance or transfer may be made without consideration or payment when it is in the best interest of the public in the judgment of the governing body or the granting unit.

4. If the item being disposed of has no residual value and/or is irreparable or otherwise no longer of any value, authorization must be obtained from the Department manager for disposal, and the Finance Department must be notified in writing if the original acquisition price exceeded $5,000. That allows the fixed asset records to be updated.

5. A request for disposal instructions may be required from the Federal awarding agency for equipment acquired as a whole or in part with a federal grant award.

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

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

11. Balanced Budget

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

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

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

12. Grants

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

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

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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 principle 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 basic and limits for appropriations for the fiscal year.
Appropriations	Legal authorization granted by the City Council to spend public funds
Approved Budget	The approved budget is that budget recommended by the Budget Committee and is reviewed by the City Council prior to adoption.
Assessed Value	The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.
Audit	Conducted by an independent Certified Public Accounting (CPA) Firm, the primary objective of an audit is to determine if the City's Financial Statements present the City's financial position fairly and 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 lay members responsible for the review and recommendation of the annual budget
Budget Message	An explanation of the principle budget items, an outline of the City's experience and its current financial status, and recommendation regarding the proposed budget
Budget Officer	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 useful life of one or more years, such as machinery, land, furniture, equipment or building
Contingency	A line item appropriation within an operating fund. Each operating fund is allowed one appropriation for a general operation contingency. The estimate for general contingencies is based on the assumption that is in any municipal fund; certain unforeseen expenditures will become necessary
Debt Service	The payment of general long-term debt, consisting of principle 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 predominately self-supporting by user changes 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 purpose. 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 Employment 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 rain water 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.