



***City of Columbia City
Columbia City, Oregon***

Adopted Budget

***Fiscal Year
July 1, 2016 to June 30, 2017***

City of Columbia City, Oregon

VISION STATEMENT

Columbia City is the lower Columbia River's ideal small town - a city of beauty and livability.

- **Residents connect in safe, attractive, and quiet neighborhoods.**
- **The city welcomes diverse community-sustaining businesses.**
- **Engaged citizens and responsive local governments collaborate to preserve the city's distinctive identity and independence.**

MISSION STATEMENT

The City of Columbia City encourages community involvement and is committed to:

- **Developing and ensuring the highest possible quality of life for our residents, businesses and visitors.**
- **Providing a safe, secure and healthy community environment.**
- **Providing an efficient and effective government which is open and responsive to the needs of the community and works for the benefit of all.**

CITY OF COLUMBIA CITY
2016-17 ANNUAL BUDGET

BUDGET COMMITTEE

CHERYL A. YOUNG
Mayor

City Council

Josh Fromm
Nell Harrison
Sally Ann Marson
Gordon Thistle

Citizen Members

Lyle Bluhm
Barbara Gordon
Lisa Moore
Alexander Reed
Ron Schlumpberger

CITY STAFF

Leahnette Rivers, City Administrator/Recorder
Cynthia L. Phillips, Municipal Judge
Michael McGlothlin, Chief of Police
Micah Rogers, Superintendent of Public Works





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Columbia City
Oregon**

For the Fiscal Year Beginning

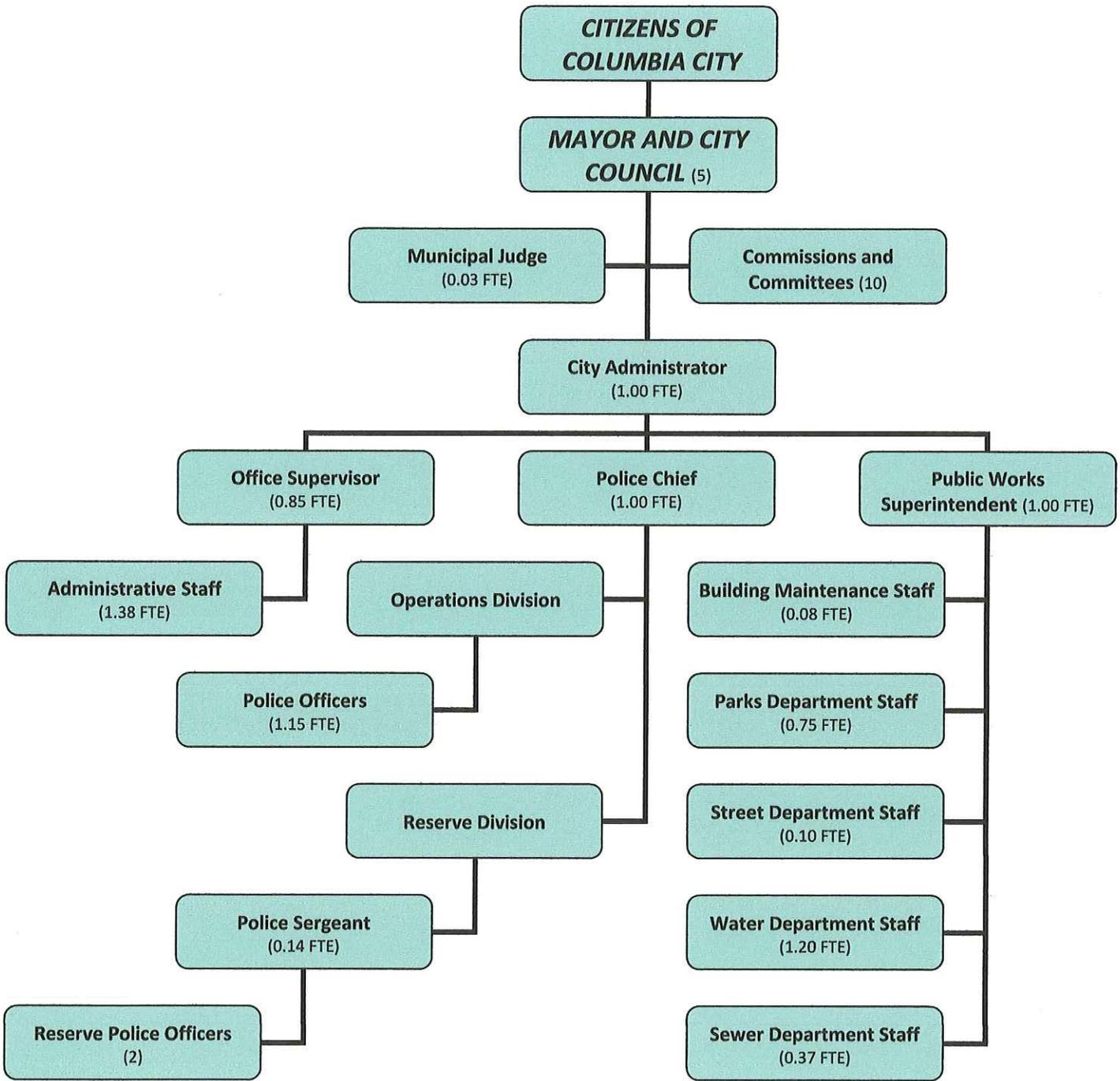
July 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Columbia City for its annual budget for the fiscal year beginning July 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



City of Columbia City
Fiscal Year 2016-17
Organizational Structure





**City of Columbia City
2016-17 Annual Budget**

TABLE OF CONTENTS

	Page
BUDGET MESSAGE	
2016-17 Total Financial Program	1
2016-17 Operating Budget	2
Budget Message	3
How to Use the Budget	14
Fund Structure	16
Vision Statement, Mission Statement, and Policy Goals and Objectives	19
Budget and Financial Policies.	25
Fund Balance Policies.	28
Budget Process	29
Budget Calendar	32
Budget Cycle	33
 SCHEDULES AND SUMMARIES	
Fund Balance Trends	35
Fund Balance Analysis.	40
Revenue and Other Resources Summary - All Funds.	42
Expenditure Summary - All Funds	43
All Funds Combined Summary	44
Budgeted Expenditures General Fund by Department	45
Budgeted Expenditures Special Revenue Funds by Department	46
Budgeted Expenditures Enterprise Funds by Department	47
Summary of Major Revenues by Fund Type	48
Summary of Expenditures by Fund and Department.	49
Capital Outlay Budget.	50
Interfund Transfer Detail	51
Computation of Direct and Overlapping Bonded Debt	52
Computation of Legal Debt Margin	53
Debt Maturity Schedules	54
Consolidated Tax Rates	56
City and Consolidated Property Tax Trends	57
Property Tax Rate Comparison of Cities within Columbia County	58
City Taxes Levied Per Capita by Cities within Columbia County	59
Voter Approved 5-Year Local Option Levy	60
Personnel Count by Department	61
Personnel Distribution by Department	62
Staffing by Fund and Department	63
Salary Ranges	64

**City of Columbia City
2016-17 Annual Budget**

TABLE OF CONTENTS

	Page
MAJOR REVENUES	
Major Revenue Summary	65
Property Tax	66
Licenses, Permits and Fees	67
Intergovernmental Revenue	69
Charges for Services	70
Loan Proceeds.	71
 GENERAL FUND	
Organizational Structure	73
Revenue and Other Resources	74
Expenditures	81
Administration	83
Police Department	90
Building Department	97
Parks Department	101
Non-Departmental	107
 SPECIAL REVENUE FUNDS	
Equipment Reserve Fund	
Revenue and Other Resources	109
Planned Equipment Acquisitions	110
Expenditure Detail	112
Street Fund	113
Revenue and Other Resources	114
Expenditures	119
Street Development Fund	
Revenue and Other Resources	127
Expenditures	130
Park Development Fund	
Revenue and Other Resources	131
Expenditures	134
Storm Drain Development Fund	
Revenue and Other Resources	136
Expenditures	138

**City of Columbia City
2016-17 Annual Budget**

TABLE OF CONTENTS

	Page
ENTERPRISE FUNDS	
Water Fund	139
Revenue and Other Resources	140
Expenditures	147
Water Development Fund	
Revenue and Other Resources	158
Expenditures	161
Sewer Fund	162
Revenue and Other Resources	163
Expenditures	170
Sewer Development Fund	
Revenue and Other Resources	180
Expenditures	183
 CAPITAL IMPROVEMENTS	
Capital Improvements Program	185
Summary Spreadsheet 5-Year Capital Improvement Program	186
2016-17 and 5-Year Capital Program Graphs.	188
General Projects	189
Park Projects	190
Street Projects.	195
Water Projects	201
Sewer Projects	207
 COMMUNITY PROFILE	
Map of Columbia City and the State of Oregon	211
Map of Columbia City Limits and Expanded Urban Growth Boundary	212
Community Profile Detail	213
Community Profile Narrative and Photos	220
 LONG TERM FINANCIAL FORECASTING	
Long Term Financial Forecasting Steps	227
Ten-Year Model Forecast Assumptions	228
General Fund Ten-Year Model Forecast	230
Water Fund Ten-Year Model Forecast.	232
Sewer Fund Ten-Year Model Forecast	234
Analysis of Beginning Fund Balances.	236

**City of Columbia City
2016-17 Annual Budget**

TABLE OF CONTENTS

	Page
APPENDIX	
Glossary of Terms	237
Resolution No. 16-1166-R Adopting the Budget, Making Appropriations, Imposing and Categorizing Taxes	246