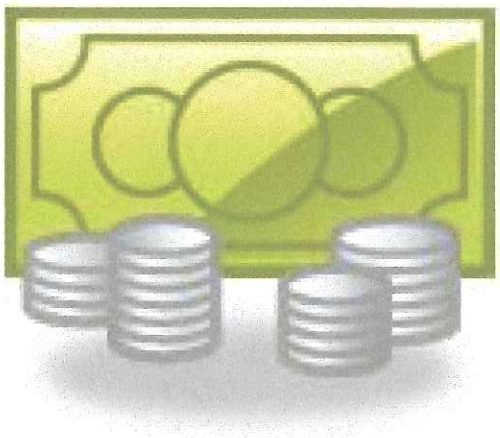
Schedules and Summaries

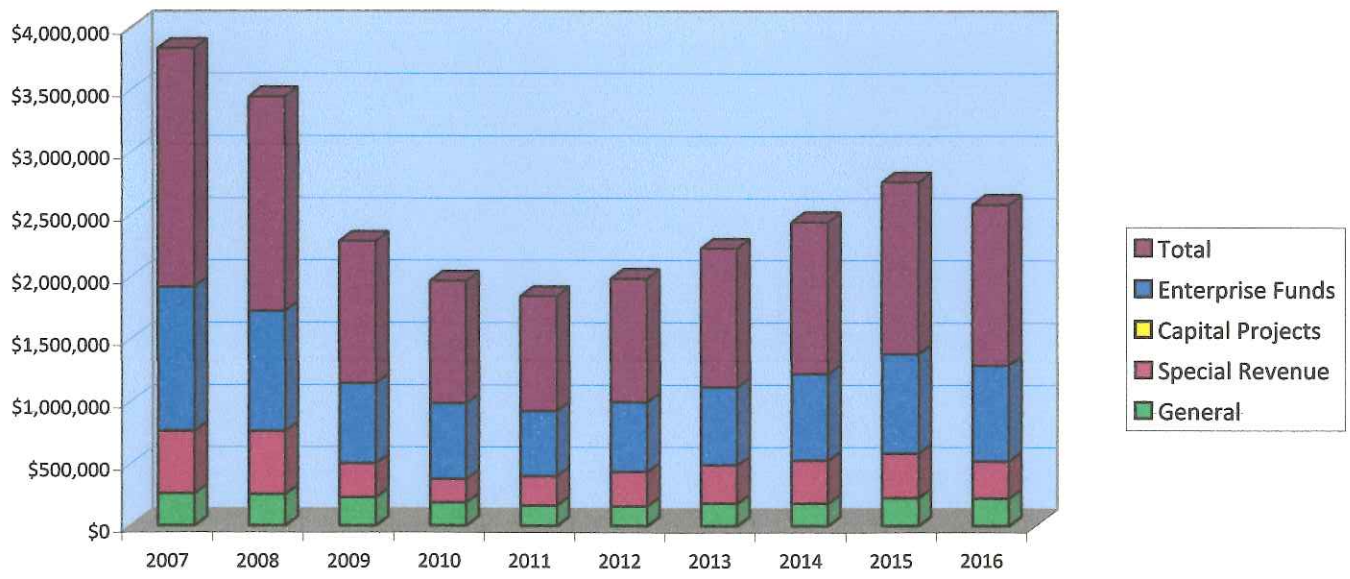


FUND BALANCE TRENDS

ALL GOVERNMENTAL FUND TYPES, PROPRIETARY FUNDS, AND FIDUCIARY FUNDS
BY FUND TYPE
LAST TEN FISCAL YEARS

Date	Budget or Actual	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Total All Funds
7/1/2016	Budget	$218,752	$299,303	0	$770,760	$1,288,815
7/1/2015	Actual	222,751	359,390	-	797,533	1,379,674
7/1/2014	Actual	178,463	346,385	-	694,716	1,219,564
7/1/2013	Actual	178,830	307,297	-	627,179	1,113,306
7/1/2012	Actual	154,604	278,424	-	558,758	991,786
7/1/2011	Actual	161,352	236,446	-	523,264	921,062
7/1/2010	Actual	184,751	189,066	-	608,702	982,519
7/1/2009	Actual	225,635	273,850	-	642,492	1,141,977
7/1/2008	Actual	250,625	507,167	-	963,958	1,721,750
7/1/2007	Actual	257,028	501,815	1,821	1,155,343	1,916,007

FUND BALANCE TRENDS



By Fund Type - Last Ten Years

FUND BALANCE TRENDS

TOTAL - ALL FUNDS
LAST TEN FISCAL YEARS

Date	Budget or Actual	Fund Balance	Percent Change
7/1/2016	Budget	$1,288,815	-6.59%
7/1/2015	Actual	1,379,674	13.13%
7/1/2014	Actual	1,219,564	9.54%
7/1/2013	Actual	1,113,308	12.25%
7/1/2012	Actual	991,786	7.68%
7/1/2011	Actual	921,062	-6.26%
7/1/2010	Actual	982,519	-13.96%
7/1/2009	Actual	1,141,977	-33.67%
7/1/2008	Actual	1,721,750	-10.14%
7/1/2007	Actual	1,916,007	

TOTAL - ALL FUNDS
FUND BALANCE HISTORY
LAST TEN FISCAL YEARS

FUND BALANCE TRENDS

GENERAL FUND

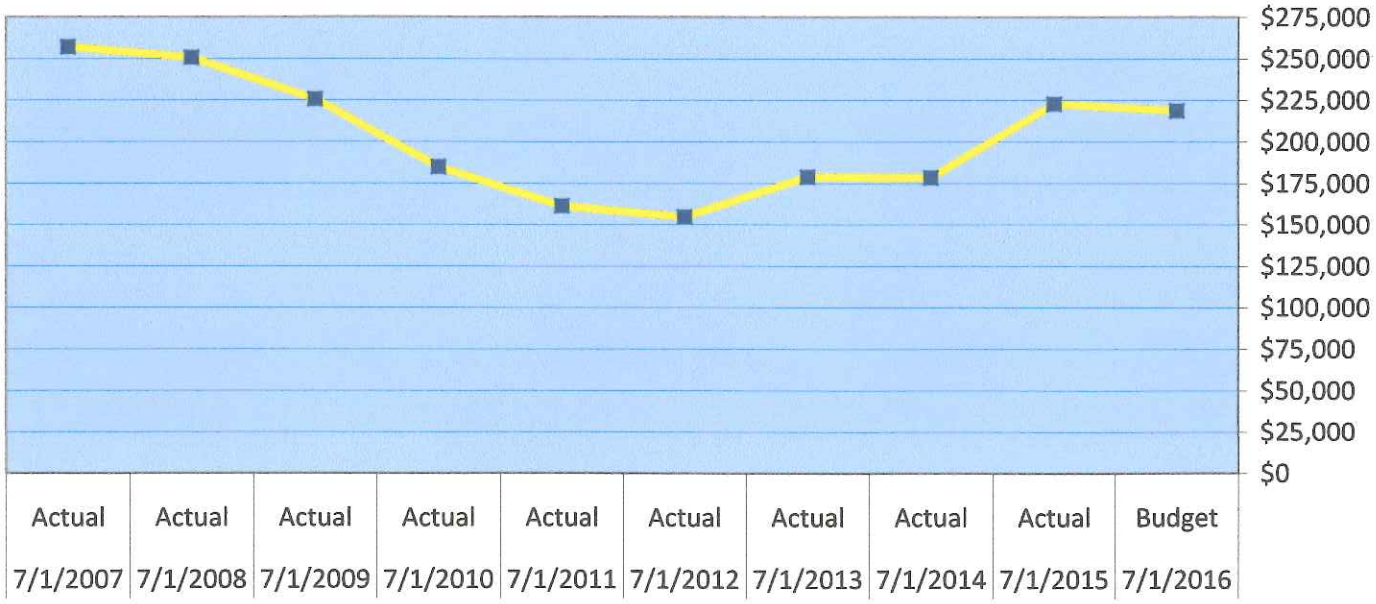
LAST TEN FISCAL YEARS

Date	Budget or Actual	Fund Balance	Percent Change
7/1/2016	Budget	$218,752	-1.80%
7/1/2015	Actual	222,751	24.82%
7/1/2014	Actual	178,463	-0.21%
7/1/2013	Actual	178,830	15.67%
7/1/2012	Actual	154,604	-4.18%
7/1/2011	Actual	161,352	-12.67%
7/1/2010	Actual	184,751	-18.12%
7/1/2009	Actual	225,635	-9.97%
7/1/2008	Actual	250,625	-2.49%
7/1/2007	Actual	257,028	

GENERAL FUND

FUND BALANCE HISTORY

LAST TEN FISCAL YEARS



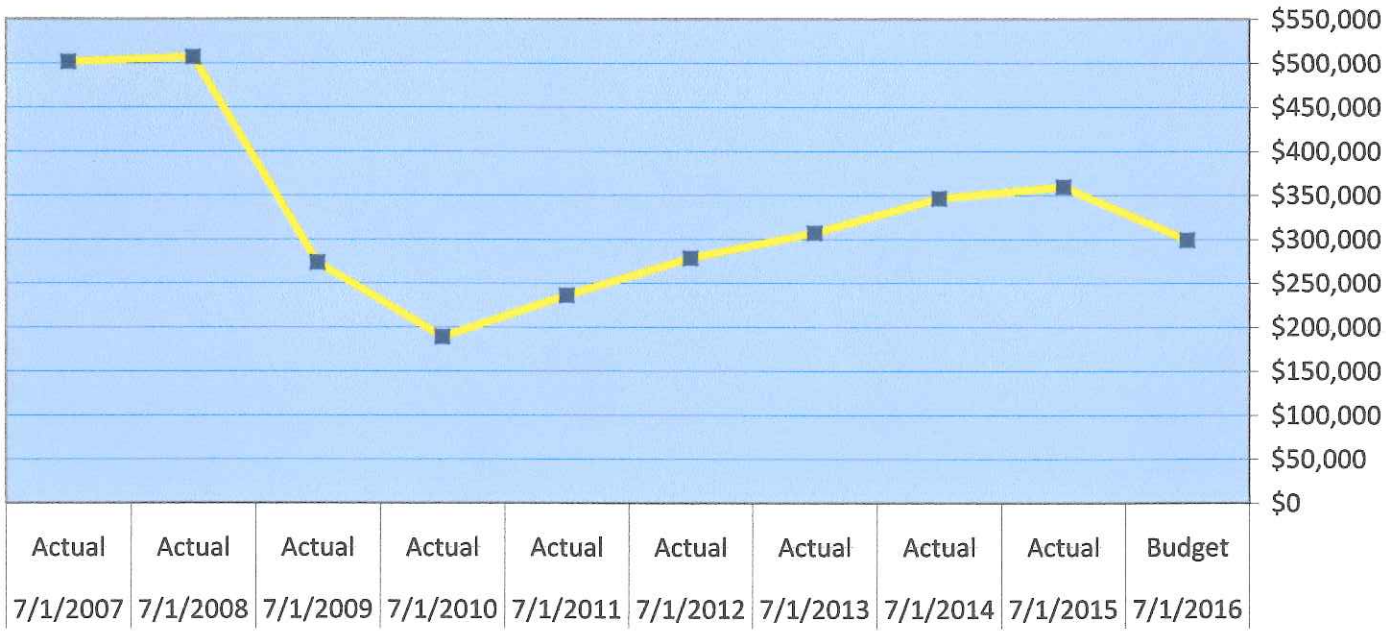
FUND BALANCE TRENDS

SPECIAL REVENUE FUNDS
LAST TEN FISCAL YEARS

Date	Budget or Actual	Fund Balance	Percent Change
7/1/2016	Budget	$299,303	-16.72%
7/1/2015	Actual	359,390	3.75%
7/1/2014	Actual	346,385	12.72%
7/1/2013	Actual	307,297	10.37%
7/1/2012	Actual	278,424	17.75%
7/1/2011	Actual	236,446	25.06%
7/1/2010	Actual	189,066	-30.96%
7/1/2009	Actual	273,850	-46.00%
7/1/2008	Actual	507,167	1.07%
7/1/2007	Actual	501,815	

SPECIAL REVENUE FUNDS

FUND BALANCE HISTORY
LAST TEN FISCAL YEARS



FUND BALANCE TRENDS

ENTERPRISE FUNDS
LAST TEN FISCAL YEARS

Date	Budget or Actual	Fund Balance	Percent Change
7/1/2016	Budget	$770,760	-3.36%
7/1/2015	Actual	797,533	14.80%
7/1/2014	Actual	694,716	10.77%
7/1/2013	Actual	627,179	12.25%
7/1/2012	Actual	558,758	6.78%
7/1/2011	Actual	523,264	-14.04%
7/1/2010	Actual	608,702	-5.26%
7/1/2009	Actual	642,492	-33.35%
7/1/2008	Actual	963,958	-16.57%
7/1/2007	Actual	1,155,343	

ENTERPRISE FUNDS

FUND BALANCE HISTORY
LAST TEN FISCAL YEARS

FUND BALANCE ANALYSIS

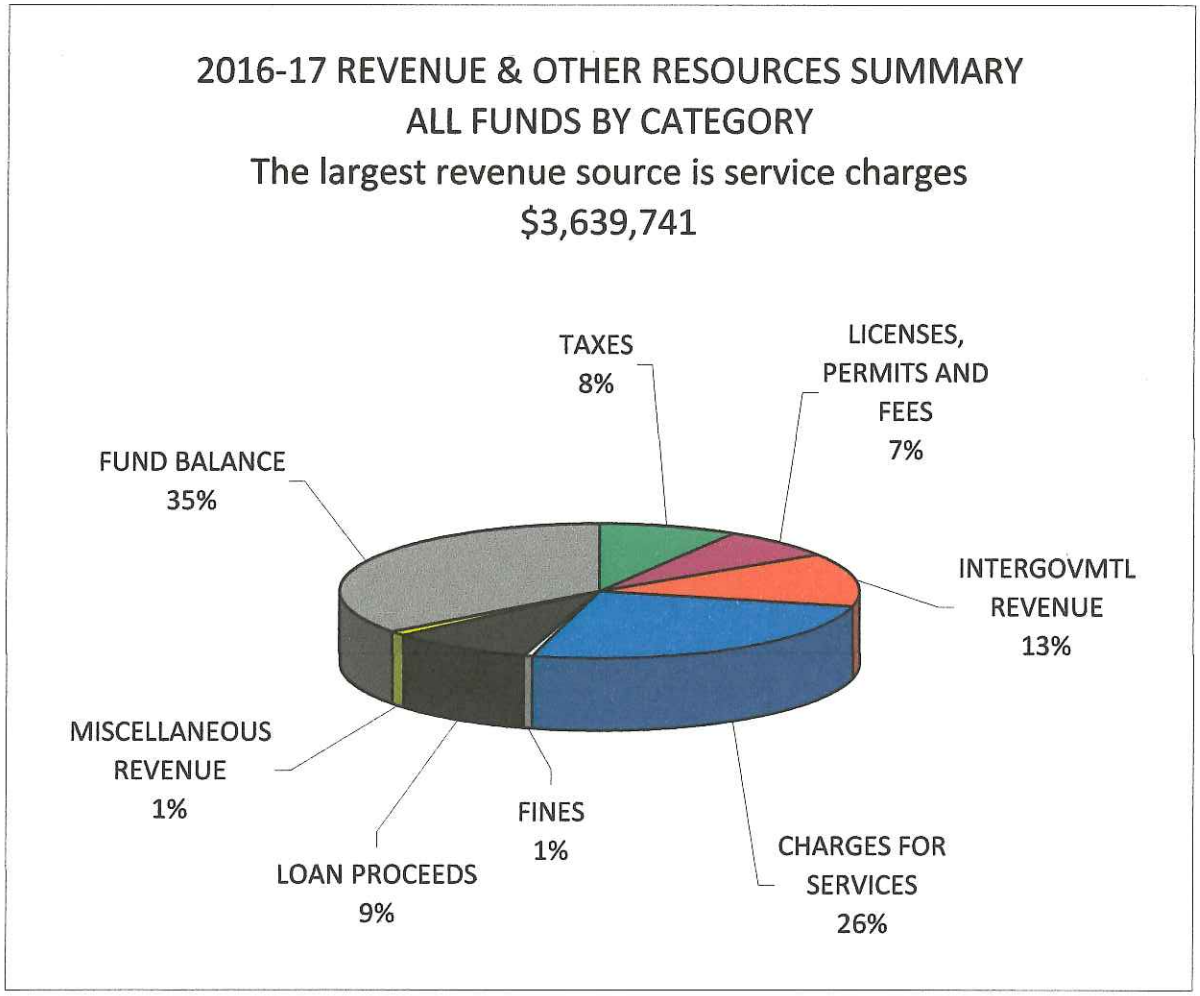
FISCAL YEAR 2016-17

Fund Type and Name	Projected Beginning Fund Balance 7/1/2016	Projected Revenues	Transfers In (Out)	Budgeted Operations	Capital Outlay	Capital Construction	Debt Service	Contingencies	Total Budgeted Appropriations	Projected Ending Fund Balance 6/30/2017
General Fund	$218,752	$767,268	($23,700)	$735,379	$1,072	$85,000	$0	$73,537	894,988	$67,332
Special Revenue Funds:										
Equipment Reserve Fund	48,794	250	24,700	0	0	0	0	0	0	73,744
Street Fund	152,539	162,894	29,000	85,715	268	155,000	0	17,143	258,126	86,307
Street Development Fund	57,711	14,050	(30,000)	0	0	0	0	10,000	10,000	31,761
Park Development Fund	38,751	4,713	0	0	0	15,000	0	10,000	25,000	18,464
Storm Drain Development Fund	1,508	750	0	0	0	0	0	2,258	2,258	0
Enterprise Funds:										
Water Fund	301,953	829,680	6,000	387,768	6,563	331,000	175,756	86,706	987,793	149,840
Water Development Fund	206,405	14,201	(6,000)	0	0	0	0	20,000	20,000	194,606
Sewer Fund	253,914	552,201	0	379,372	1,563	140,000	43,781	75,874	640,590	165,525
Sewer Development Fund	8,488	4,919	0	0	0	0	0	13,407	13,407	0
GRAND TOTAL - ALL FUNDS	**$1,288,815**	**$2,350,926**	**$0**	**$1,588,234**	**$9,466**	**$726,000**	**$219,537**	**$308,925**	**$2,852,162**	**$787,579**

Note: In accordance with Oregon Budget Law, the beginning fund balance of each fund, plus projected revenues, less appropriated expenditures will be equal to zero - with the exception of any reserved or unappropriated funds. Conservative revenue estimates will result in a healthy fund balance. Refer to the Fund Balance Trends schedule on the following pages.

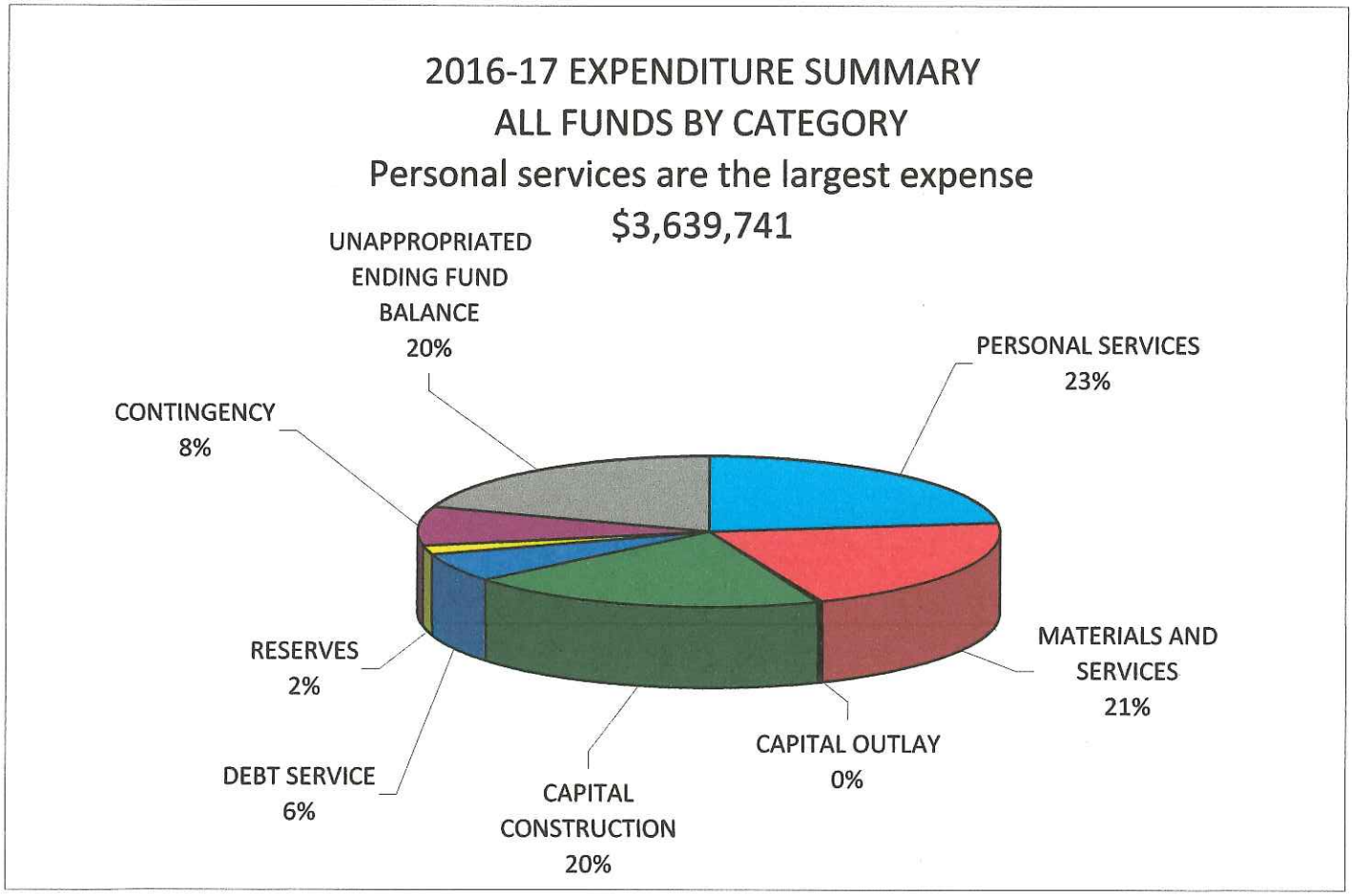
REVENUE AND OTHER RESOURCES SUMMARY
FISCAL YEAR 2016-17
ALL FUNDS

Description	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Estimated	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
TAXES	293,808	304,062	309,853	312,571	309,178	309,178	309,178
LICENSES, PERMITS AND FEES	214,003	244,393	232,437	270,057	271,385	271,385	271,385
INTERGOVERNMENTAL REVENUE	510,265	269,509	359,359	335,344	465,731	465,731	465,731
CHARGES FOR SERVICES	862,088	886,156	910,204	911,754	928,512	928,512	928,512
FINES	29,561	29,477	26,000	14,648	20,000	20,000	20,000
LOAN PROCEEDS	483,954	75,028	767,627	624,244	320,000	320,000	320,000
MISCELLANEOUS REVENUE	47,444	44,559	59,346	65,169	36,120	36,120	36,120
INTERFUND TRANSFERS IN	40,600	65,776	41,500	41,500	60,700	60,700	60,700
FUND BALANCE	1,113,308	1,224,371	1,324,425	1,379,674	1,288,815	1,288,815	1,288,815
GRAND TOTAL - ALL FUNDS	3,595,031	3,143,331	4,030,751	3,954,961	3,700,441	3,700,441	3,700,441
Less Interfund Transfers In	40,600	65,776	41,500	41,500	60,700	60,700	60,700
NET TOTAL ALL FUNDS	3,554,431	3,077,555	3,989,251	3,913,461	3,639,741	3,639,741	3,639,741



EXPENDITURE SUMMARY
FISCAL YEAR 2016-17
ALL FUNDS

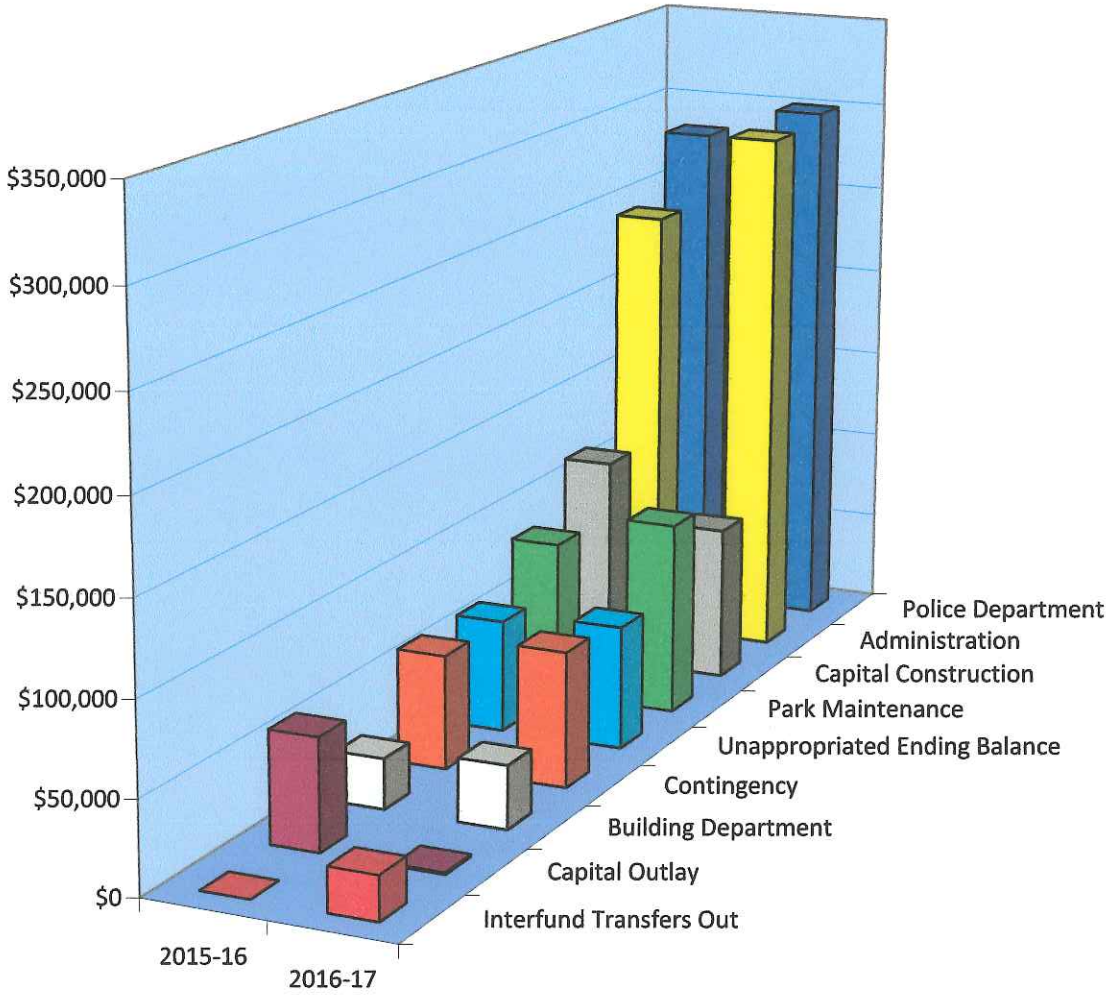
Description	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Estimated	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
PERSONAL SERVICES	804,422	778,043	832,546	772,980	838,058	838,058	838,058
MATERIALS AND SERVICES	514,095	532,781	719,954	639,673	750,176	750,176	750,176
CAPITAL OUTLAY	10,534	17,570	103,416	101,416	9,466	9,466	9,466
CAPITAL CONSTRUCTION	858,621	187,238	1,152,574	934,821	726,000	726,000	726,000
DEBT SERVICE	147,191	177,440	205,231	175,756	219,537	219,537	219,537
INTERFUND TRANSFERS OUT	40,600	65,776	41,500	41,500	60,700	60,700	60,700
RESERVES	0	0	48,578	48,794	73,744	73,744	73,744
CONTINGENCY	0	0	222,690	0	308,925	308,925	308,925
UNAPPROPRIATED END. FUND BALANCE	0	0	704,262	0	713,835	713,835	713,835
GRAND TOTAL - ALL FUNDS	2,375,463	1,758,848	4,030,751	2,714,940	3,700,441	3,700,441	3,700,441
Less Interfund Transfers Out	40,600	65,776	41,500	41,500	60,700	60,700	60,700
NET TOTAL ALL FUNDS	2,334,863	1,693,072	3,989,251	2,673,440	3,639,741	3,639,741	3,639,741



ALL FUNDS COMBINED SUMMARY
FISCAL YEAR 2016-17

ALL FUNDS COMBINED	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ESTIMATE	2016-17 PROPOSED	2016-17 APPROVED	2016-17 ADOPTED
BEGINNING BALANCE	1,113,308	1,224,371	1,379,674	1,288,815	1,288,815	1,288,815
REVENUES & OTHER RESOURCES						
Taxes	293,808	304,062	312,571	309,178	309,178	309,178
Licenses, Permits and Fees	214,003	244,393	270,057	271,385	271,385	271,385
Intergovernmental Revenue	510,265	269,509	335,344	465,731	465,731	465,731
Charges for Services	862,088	886,156	911,754	928,512	928,512	928,512
Fines	29,561	29,477	14,648	20,000	20,000	20,000
Loan Proceeds	483,954	75,028	624,244	320,000	320,000	320,000
Miscellaneous Revenue	47,444	44,559	65,169	36,120	36,120	36,120
Interfund Transfers In	40,600	65,776	41,500	60,700	60,700	60,700
TOTAL	2,481,723	1,918,960	2,575,287	2,411,626	2,411,626	2,411,626
EXPENDITURES BY DEPARTMENT/USES						
Administration Department	219,360	224,729	227,782	295,571	295,571	295,571
Police Department	318,402	260,075	260,773	300,163	300,163	300,163
Building Department	22,896	25,065	26,024	34,039	34,039	34,039
Park Maintenance	44,825	58,029	84,699	105,606	105,606	105,606
Street Maintenance and Repair	68,506	91,919	84,667	85,715	85,715	85,715
Water Production and Distribution	323,463	324,411	339,741	387,768	387,768	387,768
Sewer Collection Maintenance	321,065	326,596	388,967	379,372	379,372	379,372
Capital Outlay	10,534	17,570	101,416	9,466	9,466	9,466
Capital Construction	858,621	187,238	934,821	726,000	726,000	726,000
Debt Service	147,191	177,440	175,756	219,537	219,537	219,537
Interfund Transfers Out	40,600	65,776	41,500	60,700	60,700	60,700
TOTAL	2,375,463	1,758,848	2,666,146	2,603,937	2,603,937	2,603,937
ENDING BALANCE						
Non-spendable						
Restricted	325,213	288,079	312,863	300,496	300,496	300,496
Committed	187,657	183,226	152,539	103,450	103,450	103,450
Assigned	533,038	685,618	604,661	551,689	551,689	551,689
Unassigned	178,463	222,751	218,752	140,869	140,869	140,869
TOTAL	**1,224,371**	**1,379,674**	**1,288,815**	**1,096,504**	**1,096,504**	**1,096,504**

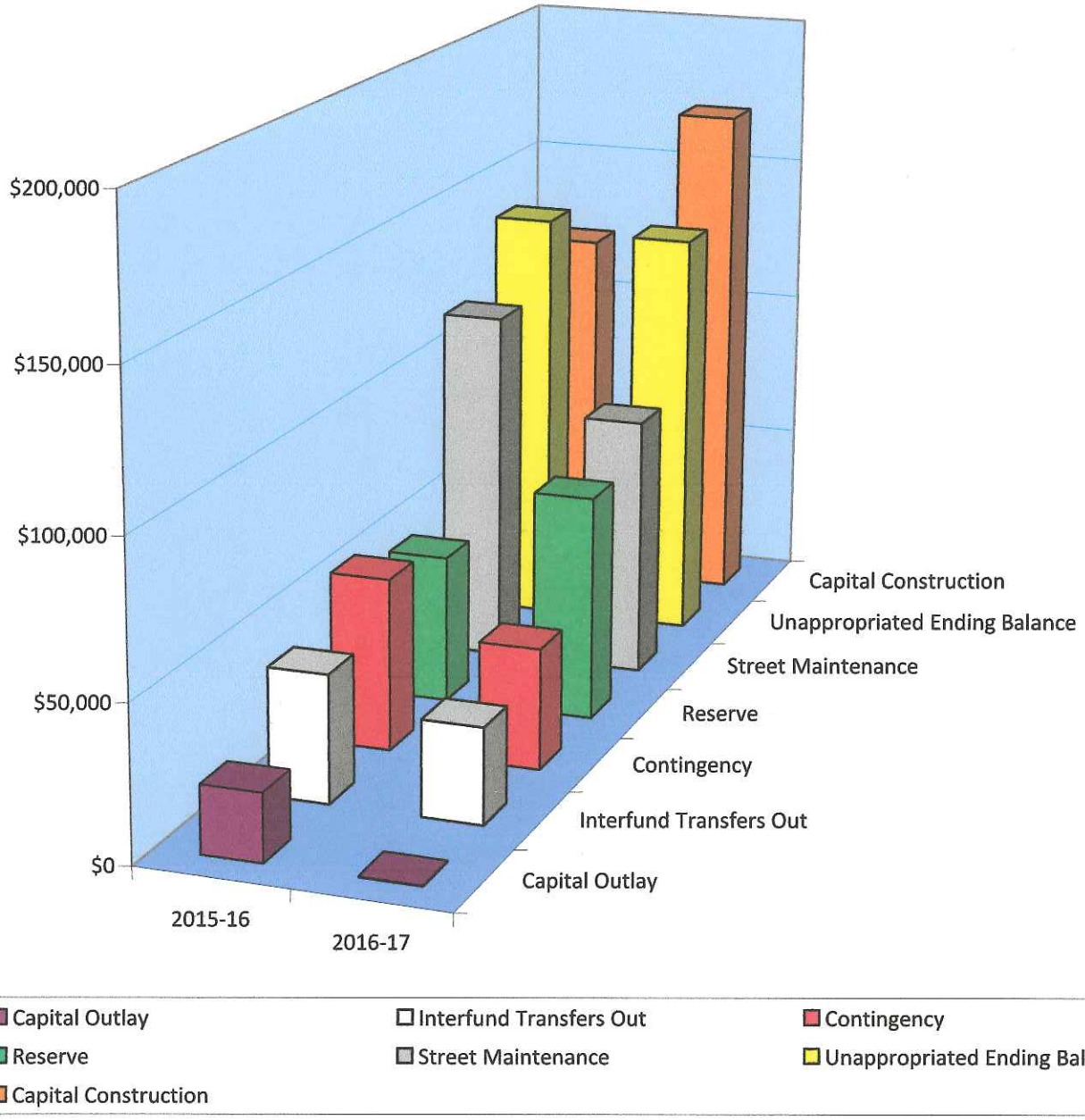
BUDGETED EXPENDITURES
General Fund by Department
Fiscal Year 2015-16 vs. 2016-17



General Fund by Department

	2015-16	2016-17
Interfund Transfers Out	$0	$23,700
Capital Outlay	60,422	1,072
Building Department	27,400	34,039
Contingency	62,112	73,537
Unappropriated Ending Balance	61,410	67,332
Park Maintenance	86,529	105,606
Capital Construction	116,000	85,000
Administration	244,783	295,571
Police Department	282,310	300,163
Total	**$940,966**	**$986,020**

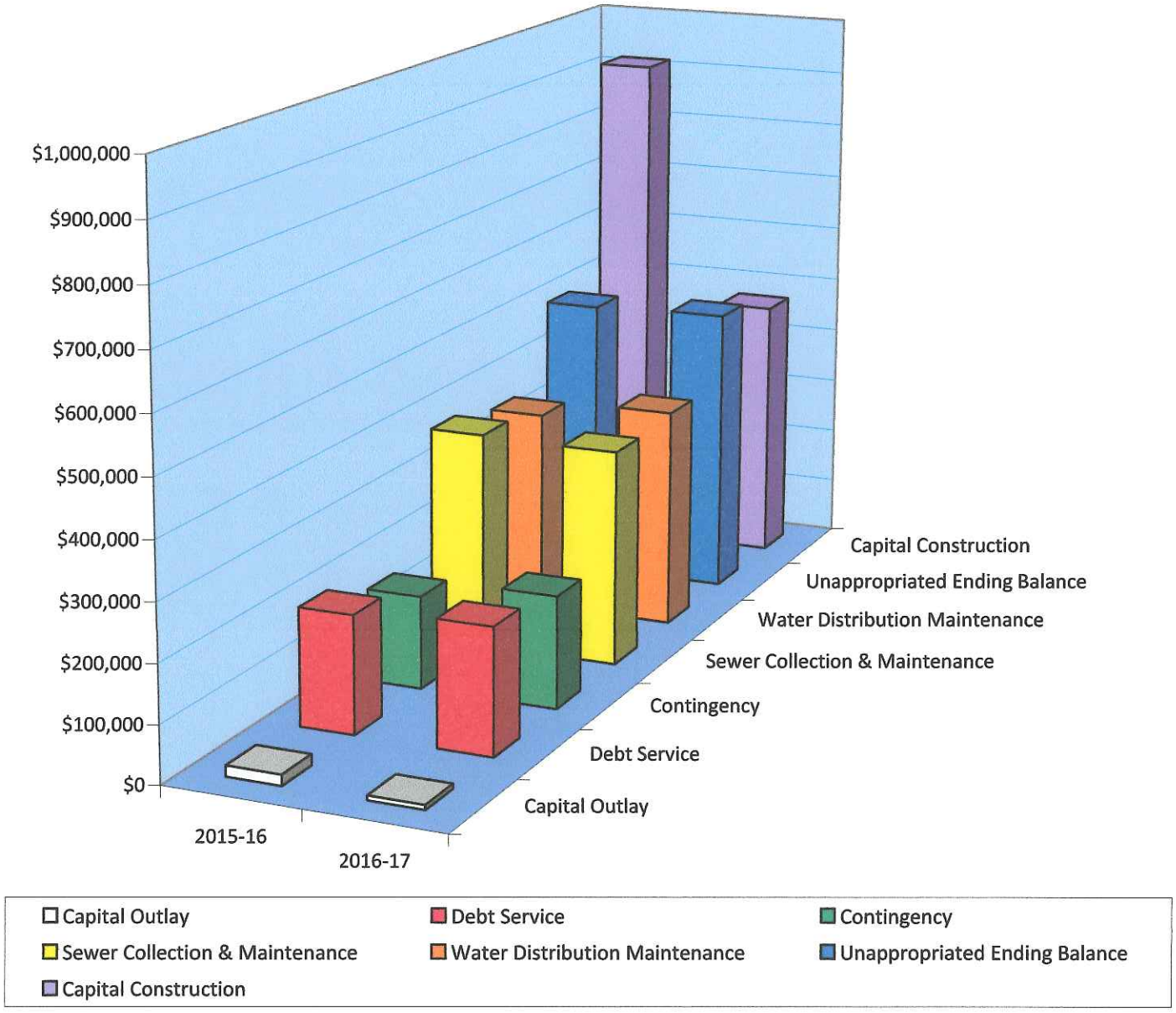
BUDGETED EXPENDITURES
Special Revenue Funds by Department
Fiscal Year 2015-16 vs. 2016-17



Special Revenue Funds by Department

	2015-16	2016-17
Capital Outlay	$21,868	$268
Interfund Transfers Out	41,500	31,000
Contingency	56,278	39,401
Reserve	48,578	73,744
Street Maintenance	116,734	85,715
Unappropriated Ending Balance	139,794	136,532
Capital Construction	122,000	170,000
Total	**$546,752**	**$536,660**

BUDGETED EXPENDITURES
Enterprise Funds by Department
Fiscal Year 2015-16 vs. 2016-17



Enterprise Funds by Department

	2015-16	2016-17
Capital Outlay	$19,126	$8,126
Interfund Transfers Out	0	6,000
Debt Service	205,231	219,537
Contingency	162,500	195,987
Sewer Collection & Maintenance	381,943	379,372
Water Distribution Maintenance	356,601	387,768
Unappropriated Ending Balance	503,058	509,971
Capital Construction	914,574	471,000
Total	**$2,543,033**	**$2,177,761**

SUMMARY OF MAJOR REVENUES BY FUND TYPE
FISCAL YEAR 2016-17

2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Estimated	Description	2016-17 Proposed	2016-17 Approved	2016-17 Adopted	% of Total Budget
				GENERAL FUND:				
289,903	302,555	309,853	312,571	Taxes	309,178	309,178	309,178	8.36%
187,402	199,092	193,648	216,498	Licenses, Permits and Fees	209,118	209,118	209,118	5.65%
91,345	86,783	144,093	116,623	Intergovernmental Revenue	198,377	198,377	198,377	5.36%
29,561	29,477	26,000	14,648	Fines	20,000	20,000	20,000	0.54%
41,433	39,226	54,246	57,861	Miscellaneous Revenue	30,595	30,595	30,595	0.83%
7,000	0	20,500	20,500	Interfund Transfers In	0	0	0	0.00%
178,830	178,463	192,626	222,751	Fund Balance	218,752	218,752	218,752	5.91%
825,474	**835,596**	**940,966**	**961,452**	**Total General Fund**	**986,020**	**986,020**	**986,020**	**26.65%**
				SPECIAL REVENUE FUNDS:				
6,351	12,671	6,351	12,701	Licenses, Permits and Fees	19,053	19,053	19,053	0.51%
111,261	112,346	162,149	165,604	Intergovernmental Revenue	162,354	162,354	162,354	4.39%
1,924	1,988	1,650	2,143	Miscellaneous Revenue	1,250	1,250	1,250	0.03%
15,600	21,291	12,000	12,000	Interfund Transfers In	54,700	54,700	54,700	1.48%
307,299	351,192	364,602	359,390	Fund Balance	299,303	299,303	299,303	8.09%
442,435	**499,488**	**546,752**	**551,838**	**Total Special Revenue Funds**	**536,660**	**536,660**	**536,660**	**14.50%**
				ENTERPRISE FUNDS:				
4,398	1,507	0	0	Taxes	0	0	0	0.00%
20,250	32,630	32,438	40,858	Licenses, Permits and Fees	43,214	43,214	43,214	1.17%
307,659	70,380	53,117	53,117	Intergovernmental Revenue	105,000	105,000	105,000	2.84%
862,088	886,156	910,204	911,754	Charges for Services	928,512	928,512	928,512	25.09%
483,954	75,028	767,627	624,244	Loan Proceeds	320,000	320,000	320,000	8.65%
4,087	3,345	3,450	5,165	Miscellaneous Revenue	4,275	4,275	4,275	0.12%
18,000	44,485	9,000	9,000	Interfund Transfers In	6,000	6,000	6,000	0.16%
627,179	694,716	767,197	797,533	Fund Balance	770,760	770,760	770,760	20.83%
2,327,615	**1,808,247**	**2,543,033**	**2,441,671**	**Total Enterprise Funds**	**2,177,761**	**2,177,761**	**2,177,761**	**58.85%**
3,595,524	**3,143,331**	**4,030,751**	**3,954,961**	**GRAND TOTAL - ALL FUND TYPES**	**3,700,441**	**3,700,441**	**3,700,441**	**100.00%**

SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2016-17

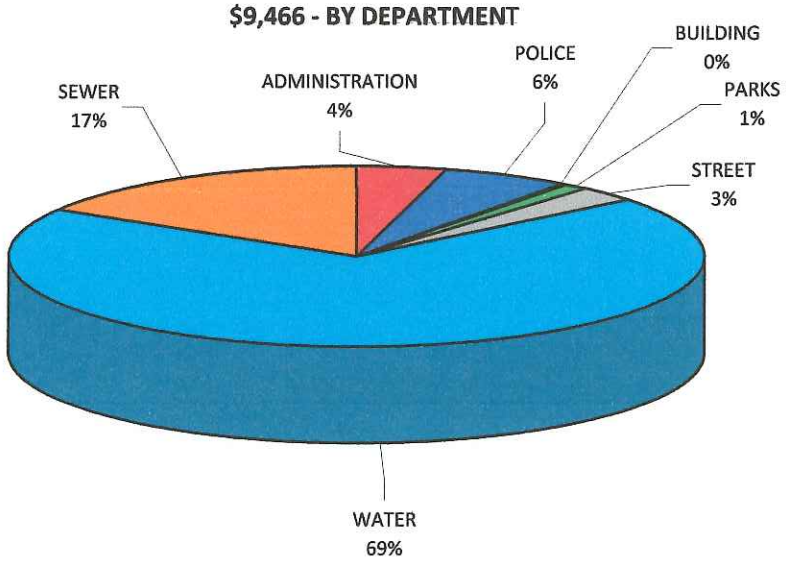
2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Estimated	Description	2016-17 Proposed	2016-17 Approved	2016-17 Adopted	% of Total Budget
				GENERAL FUND:				
219,360	224,729	261,883	227,782	Administration	295,571	295,571	295,571	7.99%
264,105	318,402	352,993	264,533	Police	300,163	300,163	300,163	8.11%
22,896	25,065	35,400	26,024	Building	34,039	34,039	34,039	0.92%
44,825	58,029	89,829	84,699	Parks Maintenance	105,608	105,608	105,608	2.85%
#REF!	2,092	62,422	60,422	Capital Outlay	1,072	1,072	1,072	0.03%
23,494	31,351	116,000	83,000	Capital Construction	85,000	85,000	85,000	2.30%
7,500	9,379	93,122	0	Non-Departmental	164,569	164,569	164,569	4.45%
#REF!	**669,047**	**1,011,649**	**746,460**	**Total General Fund**	**986,022**	**986,022**	**986,022**	**26.65%**
				SPECIAL REVENUE FUNDS:				
7,000	**1,754**	**90,078**	**90,294**	**Equipment Reserve Fund**	**73,744**	**73,744**	**73,744**	**1.99%**
				Street Fund				
68,506	91,919	116,734	84,667	Maintenance and Repair	85,715	85,715	85,715	2.32%
0	1,031	21,868	21,868	Capital Outlay	268	268	268	0.01%
1,047	8,193	103,000	103,000	Capital Construction	155,000	155,000	155,000	4.19%
0	11,912	122,526	0	Non-Departmental	104,450	104,450	104,450	2.82%
69,553	**113,055**	**364,128**	**209,535**	**Total Street Fund**	**345,433**	**345,433**	**345,433**	**9.33%**
0	**0**	**53,072**	**0**	**Street Development Fund**	**71,761**	**71,761**	**71,761**	**1.94%**
19,494	**20,482**	**38,216**	**1,500**	**Park Development Fund**	**43,464**	**43,464**	**43,464**	**1.17%**
0	**0**	**1,258**	**0**	**Storm Drain Development Fund**	**2,258**	**2,258**	**2,258**	**0.06%**
				ENTERPRISE FUNDS:				
				Water Fund				
323,463	330,588	366,164	349,304	Production and Distribution	394,330	394,330	394,330	10.66%
751,548	52,185	156,219	3,000	Capital Construction	331,000	331,000	331,000	8.94%
152,291	177,440	432,577	175,756	Non-Departmental	412,302	412,302	412,302	11.14%
1,227,302	**560,213**	**954,960**	**528,060**	**Total Water Fund**	**1,137,632**	**1,137,632**	**1,137,632**	**30.74%**
18,000	**12,731**	**201,778**	**0**	**Water Development Fund**	**220,606**	**220,606**	**220,606**	**5.96%**
				Sewer Fund				
321,065	332,742	419,306	398,530	Collection Maintenance	380,934	380,934	380,934	10.29%
63,038	75,027	758,355	744,321	Capital Construction	140,000	140,000	140,000	3.78%
3,000	0	201,639	0	Non-Departmental	285,180	285,180	285,180	7.71%
387,103	**407,769**	**1,379,300**	**1,142,851**	**Total Sewer Fund**	**806,114**	**806,114**	**806,114**	**21.78%**
0	**30,000**	**6,995**	**0**	**Sewer Development Fund**	**13,407**	**13,407**	**13,407**	**0.36%**
#REF!	**1,815,051**	**4,101,434**	**2,718,700**	**GRAND TOTAL - ALL FUNDS**	**3,700,441**	**3,700,441**	**3,700,441**	**100.00%**

City of Columbia City
2016-17 Annual Budget

CAPITAL OUTLAY BUDGET

ITEM DESCRIPTION	AMOUNT
ArcGIS	$2,500
Financial Software Upgrade	4,466
iPads	2,500
TOTAL	**$9,466**

2016-17 CAPITAL OUTLAY BUDGET
$9,466 - BY DEPARTMENT



CAPITAL OUTLAY FUNDING SUMMARY
2016-17 BUDGET

DESCRIPTION	ADMIN.	POLICE	BUILDING	PARKS	STREET	WATER	SEWER	TOTAL
ArcGIS						$2,500		$2,500
Financial Software Upgrade	$402	$536	$45	$89	$268	$1,563	$1,563	$4,466
iPads						$2,500		$2,500
TOTAL:	**$402**	**$536**	**$45**	**$89**	**$268**	**$6,563**	**$1,563**	**$9,466**

City of Columbia City
2016-17 Annual Budget

INTERFUND TRANSFER DETAIL

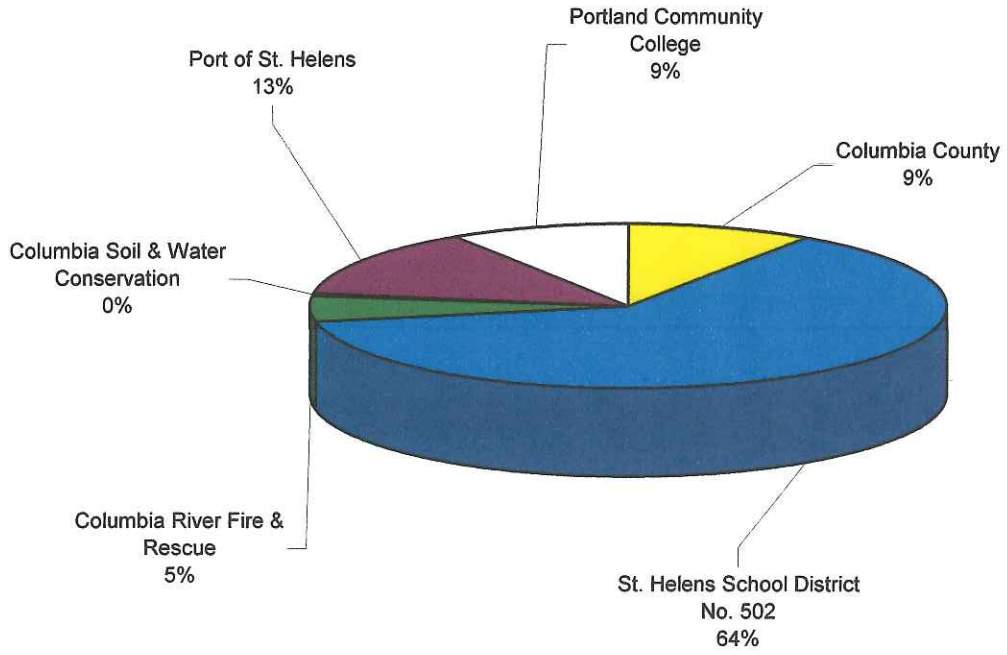
PURPOSE	AMOUNT	FROM	TO
Police Equipment Reserve	$15,000	General Fund	Equipment Reserve Fund
Parks Equipment Reserve	8,700	General Fund	Equipment Reserve Fund
Street Equipment Reserve	1,000	Street Fund	Equipment Reserve Fund
L Street Improvements Project	30,000	Street Development Fund	Street Fund
Debt Payment	6,000	Water Development Fund	Water Fund
TOTAL	**$60,700**		

COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT
AS OF JUNE 30, 2016

	Gross Property-Tax Backed Debt	Net Property-Tax Backed Debt	Percentage Applicable to Columbia City	Overlapping Columbia City Gross Property-Tax Backed Debt	Overlapping Columbia City Net Property-Tax Backed Debt
DIRECT DEBT:					
City of Columbia City	**$0**	**$0**	**100.00%**	**$0**	**$0**
OVERLAPPING DEBT:					
Columbia County	$17,360,449	$10,176,419	3.31%	$575,482	$337,338
St. Helens School District No. 502	22,312,055	22,312,055	10.08%	2,249,769	2,249,769
Columbia River Fire & Rescue	2,450,000	2,450,000	7.32%	179,298	179,298
Columbia Soil & Water Conservation	1,030,792	509,558	3.32%	34,222	16,917
Northwest Regional ESD	4,340,000	0	0.19%	8,411	0
Port of St. Helens	12,326,725	12,326,725	3.84%	473,198	473,198
Portland Community College	426,855,000	335,095,000	0.10%	425,574	334,090
TOTAL OVERLAPPING DEBT	**$486,675,021**	**$382,869,757**		**$3,945,954**	**$3,590,610**
TOTAL DEBT	**$486,675,021**	**$382,869,757**		**$3,945,954**	**$3,590,610**

Columbia City Population	**1,955**
Real Market Value of Columbia City	**$189,444,888**
Ratio of Net Property-Tax Backed Direct Debt to Real Market Value	**1.55%**
Ratio of Total Net Property-Tax Backed Direct and Overlapping Debt to Real Market Value	**3.45%**
Per Capita Total Net Property-Tax Backed Debt	**$1,505**

DIRECT AND OVERLAPPING DEBT
Columbia City has No Direct Property-Tax Backed Debt



City of Columbia City
2016-17 Annual Budget

COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2016

ORS 287.004 provides a debt limit of 3% of the true cash value of all taxable property within the City limits.

TRUE CASH VALUE		$190,375,620
3% OF TRUE CASH VALUE	x	3%
MAXIMUM ALLOWABLE DEBT	$	5,711,269
NET BONDED DEBT:		
Gross Bonded Debt	$	0
Less Amount Exempted: Sewer	$	-0
Net Bonded Debt Subject to 3% Limit	$	0
LEGAL DEBT MARGIN - AMOUNT AVAILABLE FOR FUTURE INDEBTEDNESS	**$**	**5,711,269**

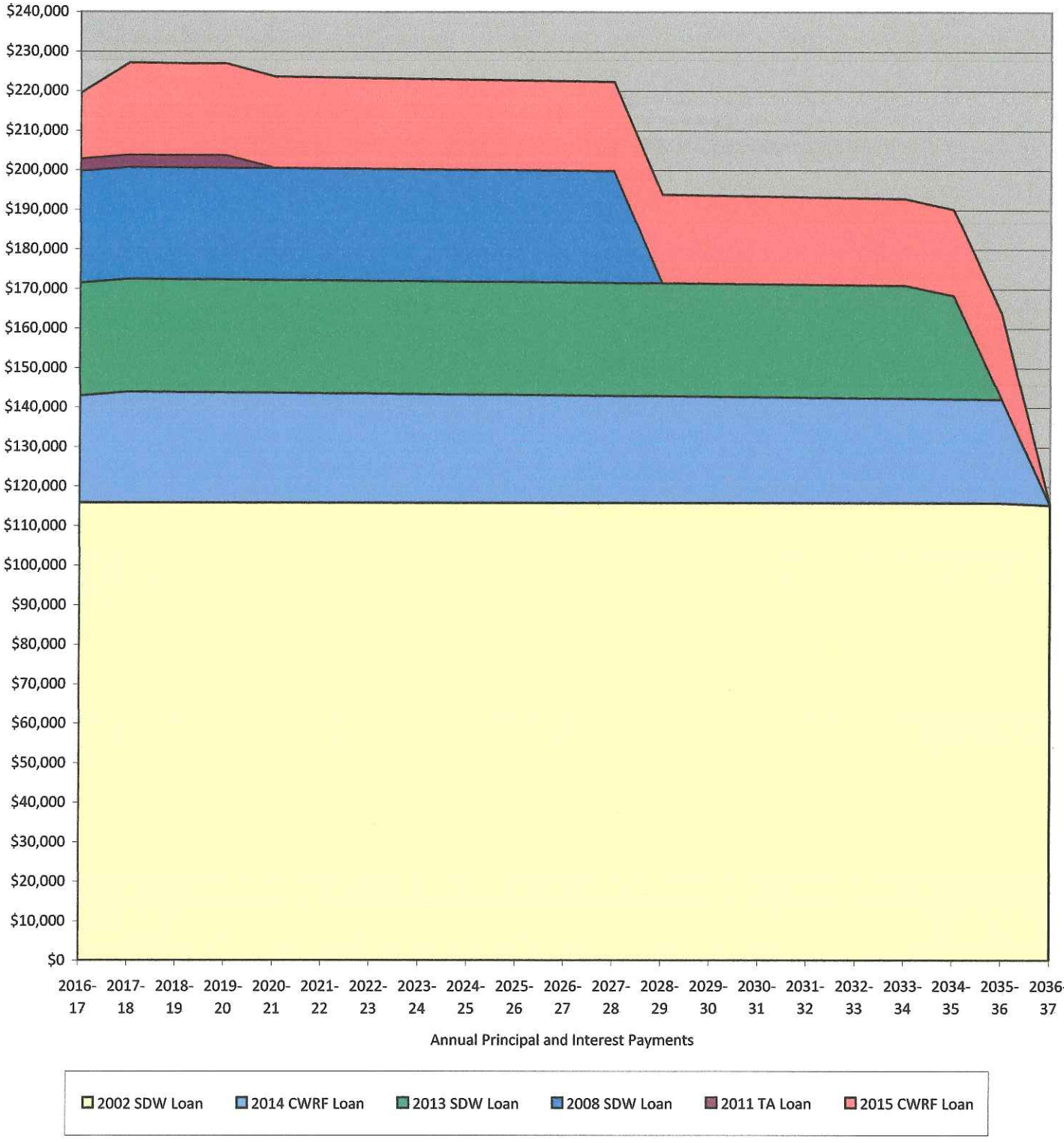
Note: ORS 287.004 provides a debt limit of 3% of the true cash value of all taxable property within the Municipality's boundaries. According to ORS 287.004, the 3% limitation does not apply to bonds issued for water, sanitary or storm sewers, sewage disposal plants, hospitals, power or lighting purposes, nor to bonds issued pursuant to applications to pay assessments for improvement or installments for benefited property owners.

The issuance of General Obligation bonds must go to a vote of the electors; Revenue Bonds may be issued without an election unless 3% of the electors petition for an election; bonds issued pursuant to applications to pay assessments for improvement of installments for benefited property owners may be issued without an election.

DEBT MATURITY SCHEDULES
ANNUAL PAYMENT OBLIGATIONS
PRINCIPAL AND INTEREST

Fiscal Year	Clean Water State Revolving Fund Loan 2015 1.93% Interest Rate - Sewer Imp.	Clean Water State Revolving Fund Loan 2014 2.54% Interest Rate - Sewer Imp.	Safe Drinking Water Loan 2013 2.69% Interest Rate - Water Imp.	Technical Assistance Loan 2011 2.94% Interest Rate - Water Master Plan	Safe Drinking Water Loan 2008 3.55% Interest Rate - Water Imp.	Safe Drinking Water Loan 2002 1.00% Interest Rate - Water Imp.	Total Annual Payments - Principal and Interest
2016-17	$16,751	$27,030	$28,565	$3,043	$28,272	$115,876	$219,537
2017-18	23,364	28,058	28,565	3,043	28,272	115,876	227,178
2018-19	23,288	27,975	28,565	3,043	28,272	115,876	227,019
2019-20	23,210	27,891	28,565	3,114	28,272	115,876	226,928
2020-21	23,131	27,804	28,565		28,272	115,876	223,648
2021-22	23,050	27,715	28,565		28,272	115,876	223,478
2022-23	22,967	27,624	28,565		28,272	115,876	223,304
2023-24	22,883	27,530	28,565		28,272	115,876	223,126
2024-25	22,797	27,434	28,565		28,272	115,876	222,944
2025-26	22,710	27,336	28,565		28,272	115,876	222,759
2026-27	22,621	27,235	28,565		28,272	115,876	222,569
2027-28	22,530	27,131	28,565		28,272	115,876	222,374
2028-29	22,438	27,025	28,565			115,876	193,904
2029-30	22,343	26,917	28,565			115,876	193,701
2030-31	22,247	26,805	28,565			115,876	193,493
2031-32	22,149	26,690	28,565			115,876	193,280
2032-33	22,049	26,573	28,565			115,876	193,063
2033-34	21,947	26,453	28,565			115,876	192,841
2034-35	21,844	26,329	26,124			115,876	190,173
2035-36	21,756	26,198				115,876	163,830
2036-37						115,318	115,318
TOTALS	**$446,075**	**$543,753**	**$540,294**	**$12,243**	**$339,264**	**$2,432,838**	**$4,314,467**

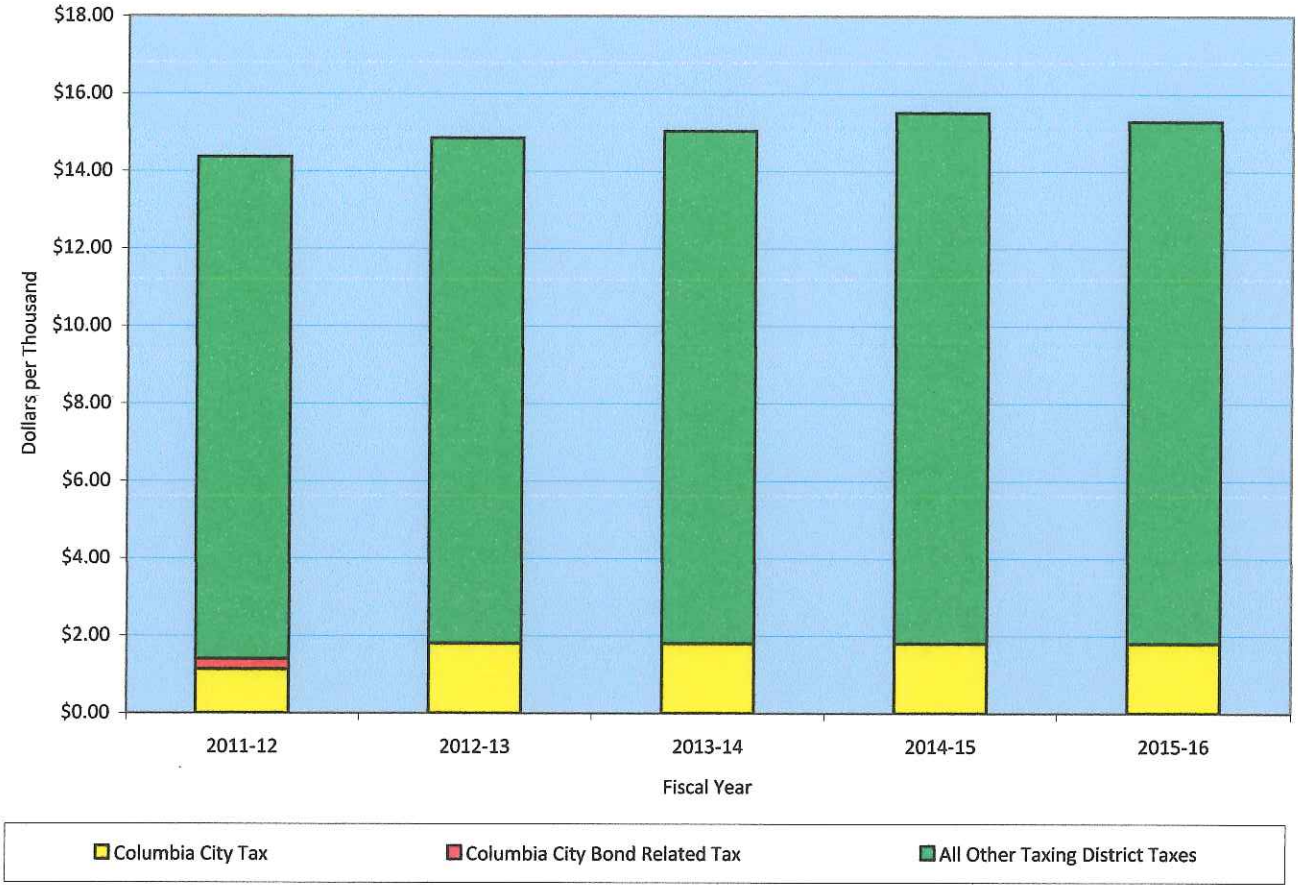
DEBT MATURITY SCHEDULE
Clean Water Revolving Fund Loan (CWRF),
Safe Drinking Water Loans (SDW),
Technical Assistance Loan (TA)



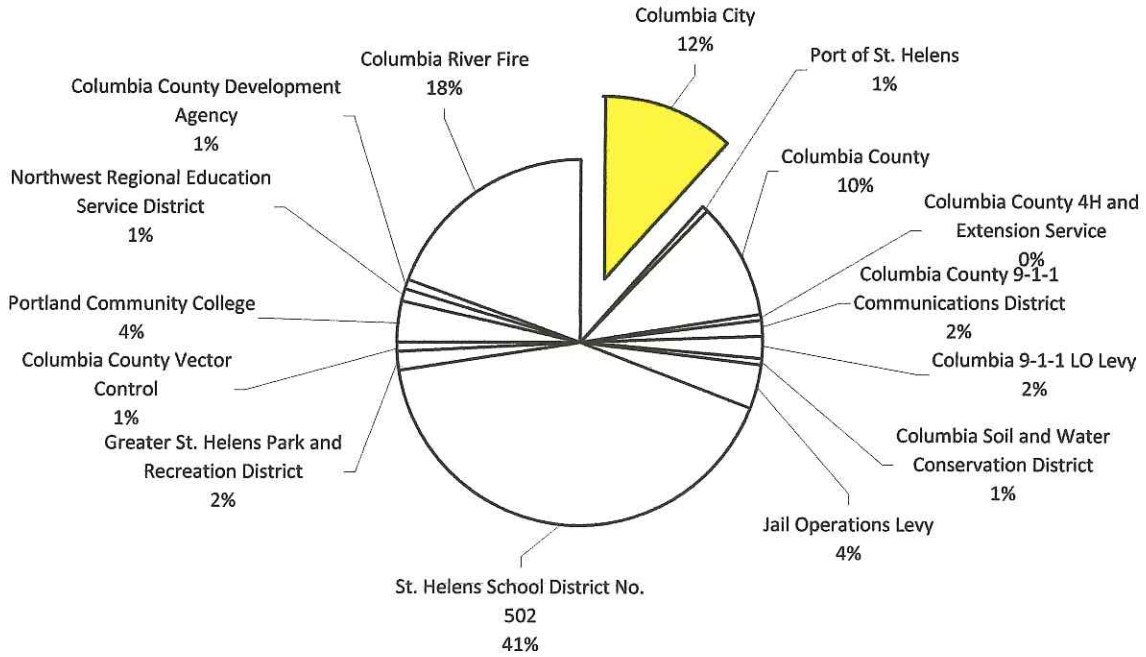
CONSOLIDATED TAX RATES
PER $1,000 OF ASSESSED VALUE
LAST FIVE FISCAL YEARS

TAXING DISTRICT	2011-12	2012-13	2013-14	2014-15	2015-16
General Government:					
City of Columbia City	$1.1346	$1.8046	$1.8046	$1.8046	$1.8046
Columbia County	1.3956	1.3956	1.3278	1.3047	1.3196
Jail Operations - 3 Year Levy	0.0000	0.0000	0.0000	0.5797	0.5797
Port of St. Helens	0.0886	0.0886	0.0837	0.0820	0.0831
Columbia County Vector Control	0.1279	0.1279	0.1208	0.1183	0.1199
Columbia River Fire	2.9731	2.9731	2.9731	2.9731	2.9731
Columbia County 4H and Extension Service	0.0571	0.0571	0.0544	0.0534	0.0540
Columbia 9-1-1 Communications District	0.5454	0.5454	0.5190	0.5288	0.5315
Colco Development Agency	0.0000	0.0000	0.1341	0.1608	0.1343
Columbia Soil and Water Conservation District	0.1000	0.1000	0.0952	0.0935	0.0946
Greater St. Helens Park and Recreation District	0.2347	0.2347	0.2347	0.2347	0.2347
Total All Other Government	**$6.6570**	**$7.3270**	**$7.3474**	**$7.9336**	**$7.9291**
Schools:					
St. Helens School District No. 502	5.0297	5.0297	5.0297	5.0297	5.0297
Portland Community College	0.2828	0.2828	0.2828	0.2828	0.2828
Northwest Regional Education Service District	0.1538	0.1538	0.1464	0.1438	0.1455
Total School Taxes	**$5.4663**	**$5.4663**	**$5.4589**	**$5.4563**	**$5.4580**
Exempt Bonds:					
City of Columbia City Bonds	0.2641	0.0000	0.0000	0.0000	0.0000
St. Helens School District No. 502 Bonds	1.3495	1.3884	1.5124	1.4353	1.3545
Portland Community College Bonds	0.3153	0.2025	0.2760	0.1357	0.0000
Portland Community College Bonds	0.0000	0.1798	0.1754	0.3037	0.3027
Columbia County Bonds	0.3041	0.2876	0.2561	0.2439	0.2464
Total Bonds	**$2.2330**	**$2.0583**	**$2.2199**	**$2.1186**	**$1.9036**
Total Taxes	**$14.3563**	**$14.8516**	**$15.0262**	**$15.5085**	**$15.2907**

COLUMBIA CITY
CONSOLIDATED PROPERTY TAX RATES
FIVE YEAR TREND - AFTER COMPRESSION

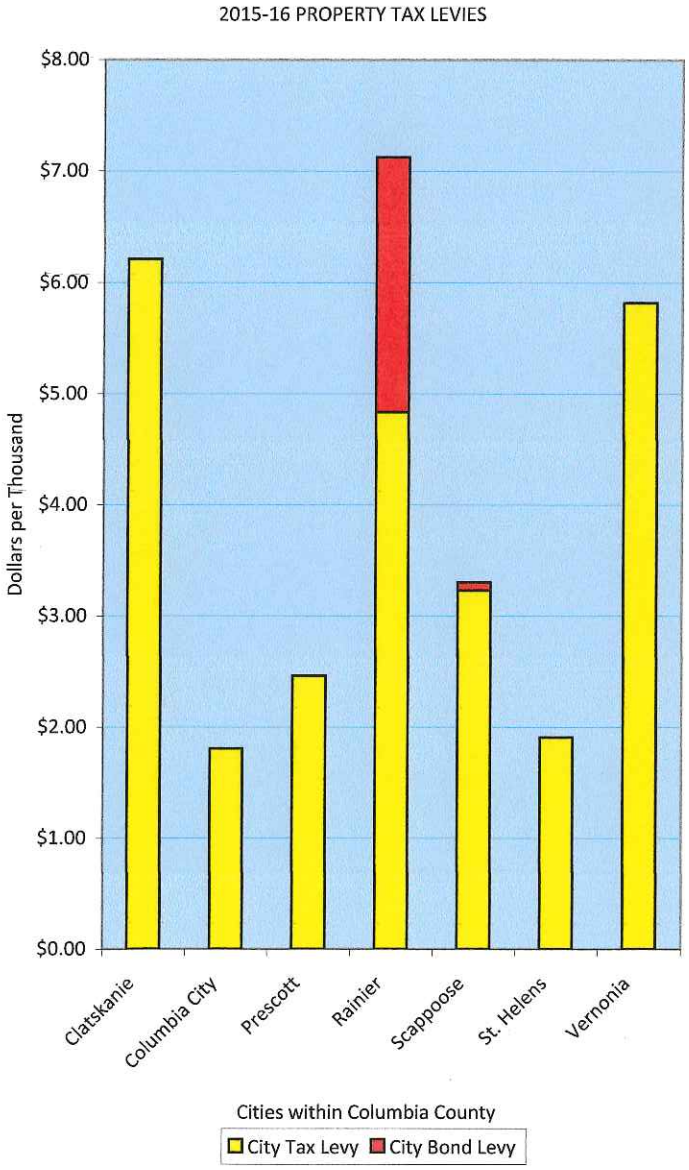


Columbia City's Share of 2015-16 Property Tax



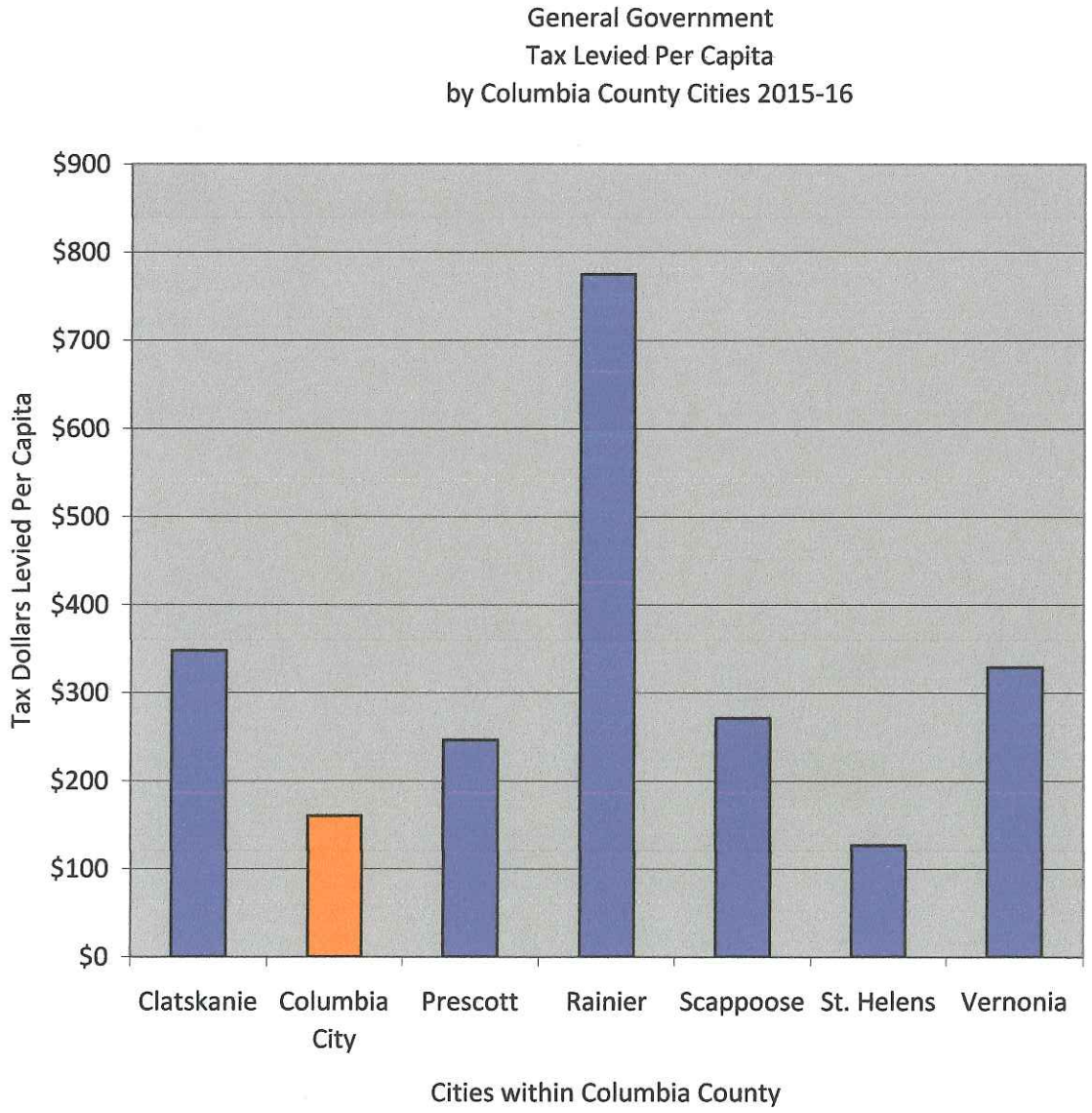
2015-16 PROPERTY TAX RATES
COMPARISON OF CITIES WITHIN COLUMBIA COUNTY

City	Rate Per $1,000 of Assessed Value		
	City Tax Levy	City Bond Levy	Total Consolidated Tax Rate
Clatskanie	$6.2088		$18.6850
Columbia City	$1.8046		$15.5085
Prescott	$2.4586		$14.2475
Rainier	$4.8327	$2.2929	$19.4627
Scappoose	$3.2268	$0.0733	$16.1733
St. Helens	$1.9078		$15.6117
Vernonia	$5.8163		$17.5012

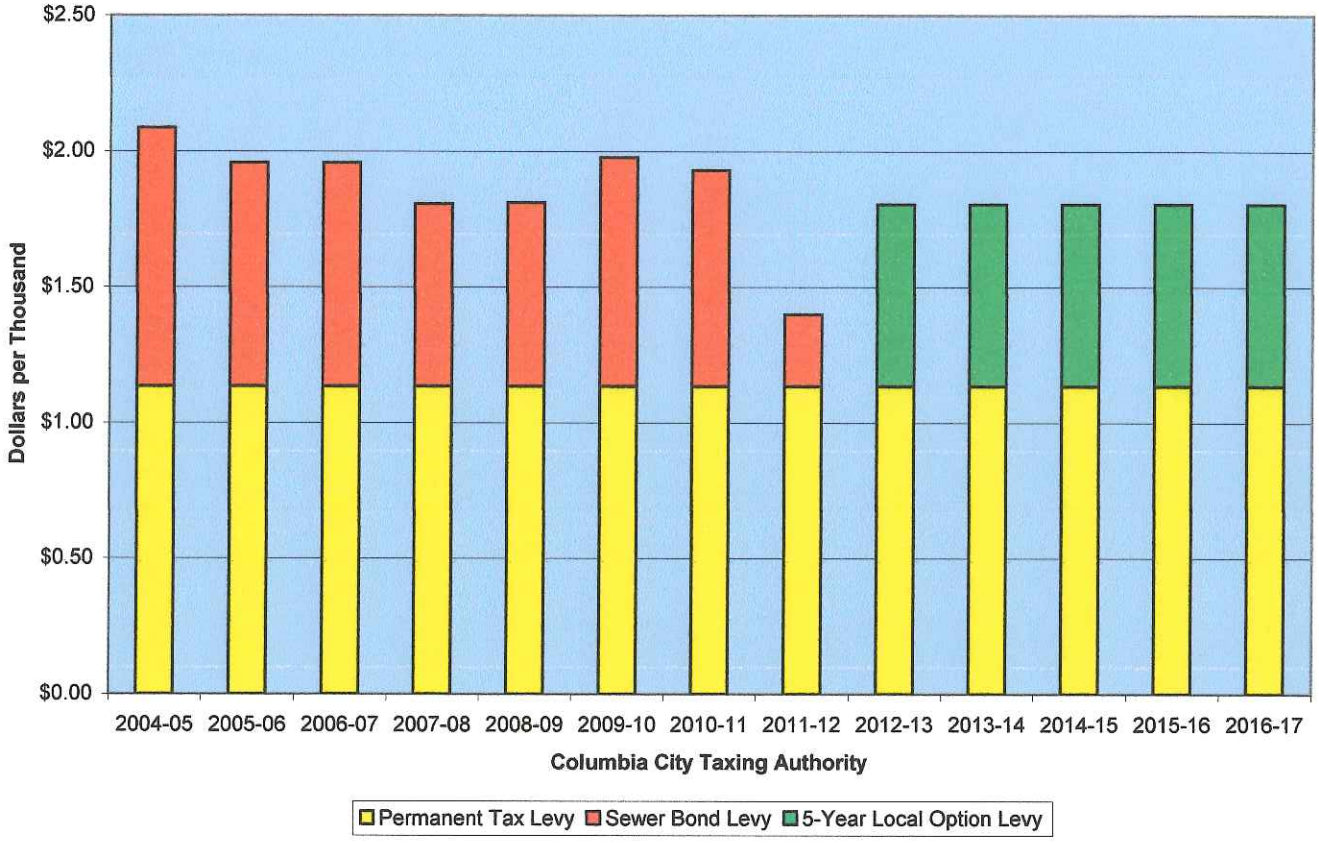


2015-16 PROPERTY TAX LEVIED PER CAPITA
COMPARISON OF CITIES WITHIN COLUMBIA COUNTY

City	City Tax Levied Per Capita	City Population	Tax Levy Authority
Clatskanie	$347.53	1,750	$608,177.96
Columbia City	$160.26	1,955	$313,310.21
Prescott	$246.39	55	$13,551.37
Rainier	$774.75	1,905	$1,475,900.57
Scappoose	$271.01	6,745	$1,827,995.44
St. Helens	$126.86	13,095	$1,661,250.53
Vernonia	$328.71	2,065	$678,786.35



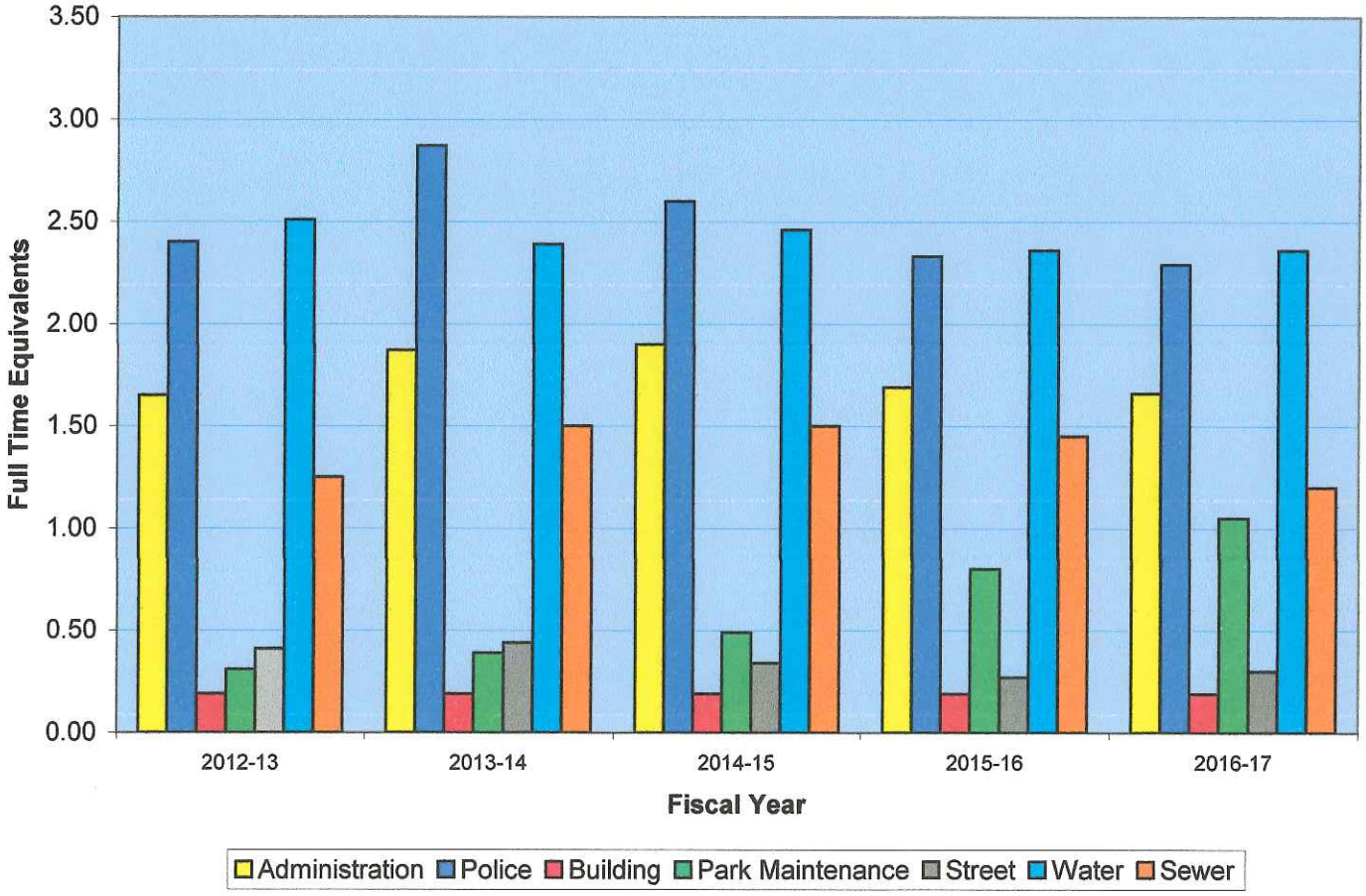
Columbia City voters approved a 5-Year Local Option Levy in 2012 equal to $0.67 per $1,000 assessed value. The 5-Year Local Option Levy will expire in 2016-17.



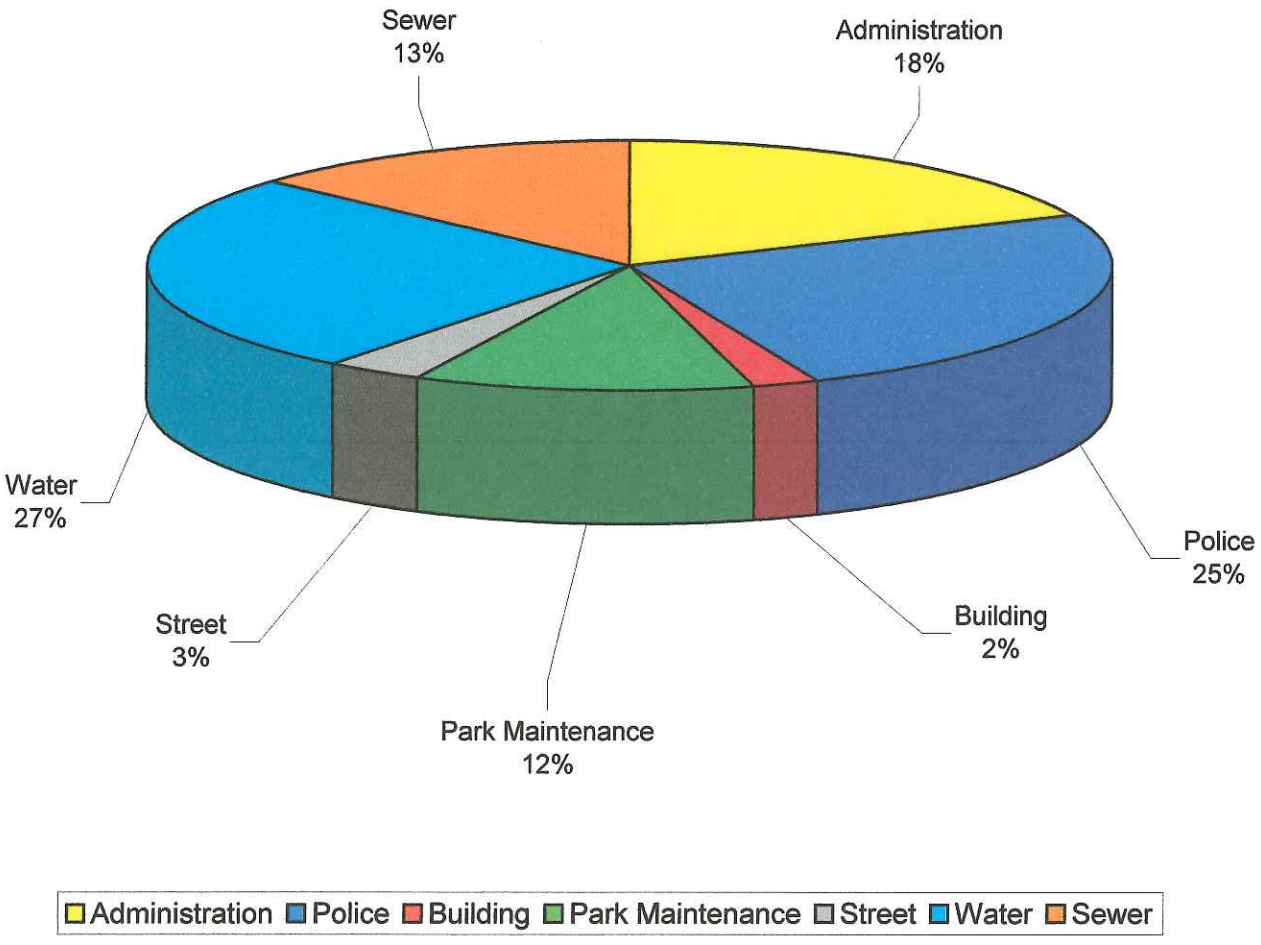
PERSONNEL COUNT
BY DEPARTMENT
FULL-TIME EQUIVALENTS

Department	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Budget
Administration	1.65	1.87	1.90	1.69	1.66
Police	2.40	2.87	2.60	2.33	2.29
Building	0.19	0.19	0.19	0.19	0.19
Park Maintenance	0.31	0.39	0.49	0.80	1.05
Street	0.41	0.44	0.34	0.27	0.30
Water	2.51	2.39	2.46	2.36	2.36
Sewer	1.25	1.50	1.50	1.45	1.20
TOTAL	**8.72**	**9.65**	**9.48**	**9.09**	**9.05**

PERSONNEL COUNT BY DEPARTMENT



2016-17 PERSONNEL DISTRIBUTION
By Department



STAFFING BY FUND AND DEPARTMENT
FULL TIME EQUIVALENTS

Fund & Department	FTE	2013-14 - Actual	FTE	2014-15 - Actual	FTE	2015-16 Estimated	FTE	2016-17 Budget
GENERAL FUND:								
Administration:	0.40	Administrator/Recorder	0.40	Administrator/Recorder	0.40	Administrator/Recorder	0.40	Administrator/Recorder
	0.21	Supervisor/Acctg. Clerk	0.22	Supervisor/Acctg. Clerk	0.23	Supervisor/Acctg. Clerk	0.23	Supervisor/Acctg. Clerk
	0.45	Planning Com. Secretary	0.45	Planning Com. Secretary	0.51	Planning Com. Secretary	0.51	Plan/Court/Admin Asst
	0.48	Court Clerk	0.50	Court Clerk	0.00	Court Clerk	0.00	Court Clerk
	0.00	Office Clerk	0.00	Office Clerk	0.38	Office Clerk	0.38	Office Clerk
	0.03	Municipal Judge	0.03	Municipal Judge	0.03	Municipal Judge	0.03	Municipal Judge
	0.01	City Attorney	0.02	City Attorney	0.00	City Attorney	0.00	City Attorney
	0.09	Public Works Superint.	0.08	Public Works Superint.	0.04	Public Works Superint.	0.03	Public Works Superint.
	0.12	Utility Worker II	0.16	Utility Worker II	0.08	Utility Worker II	0.03	Utility Worker II
	0.03	Utility Worker I	0.00	Utility Worker I	0.00	Utility Worker I	0.03	Utility Worker I
	0.05	Utility Worker	0.04	Utility Worker	0.02	Utility Worker	0.02	Utility Worker
Total Administration	1.87	FTE Personnel	1.90	FTE Personnel	1.69	FTE Personnel	1.66	FTE Personnel
Police Department:	1.00	Police Chief	1.00	Police Chief	1.00	Police Chief	1.00	Police Chief
	0.14	Police Sergeant	0.14	Police Sergeant	0.14	Police Sergeant	0.14	Police Sergeant
	1.73	Police Officer	1.46	Police Officer	1.19	Police Officer	1.15	Police Officer
Total Police Department	2.87	FTE Personnel	2.60	FTE Personnel	2.33	FTE Personnel	2.29	FTE Personnel
Building Department:	0.19	Secretary	0.19	Secretary	0.19	Secretary	0.19	Plan/Court/Admin Asst
Total Building Department	0.19	FTE Personnel	0.19	FTE Personnel	0.19	FTE Personnel	0.19	FTE Personnel
Park Maintenance Dept:	0.11	Public Works Superint.	0.14	Public Works Superint.	0.23	Public Works Superint.	0.30	Public Works Superint.
	0.18	Utility Worker II	0.28	Utility Worker II	0.46	Utility Worker II	0.30	Utility Worker II
	0.04	Utility Worker I	0.00	Utility Worker I	0.00	Utility Worker I	0.30	Utility Worker I
	0.06	Utility Worker	0.07	Utility Worker	0.11	Utility Worker	0.15	Utility Worker
Total Park Main. Dept.	0.39	FTE Personnel	0.49	FTE Personnel	0.80	FTE Personnel	1.05	FTE Personnel
TOTAL GENERAL FUND	5.32	FTE Personnel	5.18	FTE Personnel	5.01	FTE Personnel	5.19	FTE Personnel
STREET FUND:								
Main. & Repair Dept.	0.10	Administrator/Recorder	0.10	Administrator/Recorder	0.10	Administrator/Recorder	0.10	Administrator/Recorder
	0.06	Supervisor/Acctg. Clerk	0.06	Supervisor/Acctg. Clerk	0.06	Supervisor/Acctg. Clerk	0.06	Supervisor/Acctg. Clerk
	0.08	Public Works Superint.	0.05	Public Works Superint.	0.03	Public Works Superint.	0.04	Public Works Superint.
	0.13	Utility Worker II	0.10	Utility Worker II	0.06	Utility Worker II	0.04	Utility Worker II
	0.03	Utility Worker I	0.00	Utility Worker I	0.00	Utility Worker I	0.04	Utility Worker I
	0.04	Utility Worker	0.03	Utility Worker	0.02	Utility Worker	0.02	Utility Worker
TOTAL STREET FUND	0.44	FTE Personnel	0.34	FTE Personnel	0.27	FTE Personnel	0.30	FTE Personnel
WATER FUND:								
Production & Distribution	0.25	Administrator/Recorder	0.25	Administrator/Recorder	0.25	Administrator/Recorder	0.25	Administrator/Recorder
	0.32	Supervisor/Acctg. Clerk	0.33	Supervisor/Acctg. Clerk	0.28	Supervisor/Acctg. Clerk	0.28	Supervisor/Acctg. Clerk
	0.15	Secretary	0.15	Secretary	0.15	Secretary	0.15	Plan/Court/Admin Asst
	0.01	City Attorney	0.01	City Attorney	0.00	City Attorney	0.00	City Attorney
	0.47	Public Works Superint.	0.49	Public Works Superint.	0.48	Public Works Superint.	0.48	Public Works Superint.
	0.77	Utility Worker II	0.98	Utility Worker II	0.96	Utility Worker II	0.48	Utility Worker II
	0.17	Utility Worker I	0.00	Utility Worker I	0.00	Utility Worker I	0.48	Utility Worker I
	0.25	Utility Worker	0.25	Utility Worker	0.24	Utility Worker	0.24	Utility Worker
TOTAL WATER FUND	2.39	FTE Personnel	2.46	FTE Personnel	2.36	FTE Personnel	2.36	FTE Personnel
SEWER FUND:								
Collection Main. Dept.	0.25	Administrator/Recorder	0.25	Administrator/Recorder	0.25	Administrator/Recorder	0.25	Administrator/Recorder
	0.21	Supervisor/Acctg. Clerk	0.21	Supervisor/Acctg. Clerk	0.28	Supervisor/Acctg. Clerk	0.28	Supervisor/Acctg. Clerk
	0.15	Secretary	0.15	Secretary	0.15	Secretary	0.15	Plan/Court/Admin Asst
	0.01	City Attorney	0.01	City Attorney	0.00	City Attorney	0.00	City Attorney
	0.25	Public Works Superint.	0.25	Public Works Superint.	0.22	Public Works Superint.	0.15	Public Works Superint.
	0.41	Utility Worker II	0.50	Utility Worker II	0.44	Utility Worker II	0.15	Utility Worker II
	0.09	Utility Worker I	0.00	Utility Worker I	0.00	Utility Worker I	0.15	Utility Worker I
	0.13	Utility Worker	0.13	Utility Worker	0.11	Utility Worker	0.07	Utility Worker
TOTAL SEWER FUND	1.50	FTE Personnel	1.50	FTE Personnel	1.45	FTE Personnel	1.20	FTE Personnel
TOTAL ALL FUNDS	**9.65**	**FTE Personnel**	**9.48**	**FTE Personnel**	**9.09**	**FTE Personnel**	**9.05**	**FTE Personnel**
POPULATION	**1,945**		**1,945**		**1,955**		**1,955**	
EMPLOYEES PER 1,000 POPULATION	**4.96**		**4.87**		**4.65**		**4.63**	

City of Columbia City
2016-17 Annual Budget

SALARY RANGES

POSITION	FTE	HOURLY RANGE
City Administrator/Recorder	1.00	$45.66 flat rate
Accounting Clerk/Office Supervisor	0.85	$17.81 - 23.87
Planning/Court/Administrative Assistant	1.00	$16.96 - 22.73
Office Clerk	0.38	$12.24 - 16.40
Municipal Judge	0.03	$48.72 flat rate
Police Chief	1.00	$27.84 - 37.30
Police Sergeant	0.14	$21.30 - 28.54
Police Officer	1.19	$19.61 - 26.29
Public Works Superintendent	1.00	$27.25 - 36.52
Utility Worker II	1.00	$18.69 - 25.04
Utility Worker I	1.00	$16.56 - 22.20
Utility Worker (seasonal)	0.50	$13.65
Total Full-Time Equivalents (FTEs)	**9.05**	

(Base pay rates - excludes certificate and longevity pay)