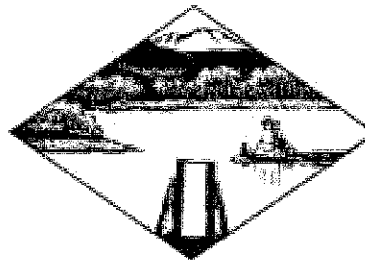


Bank Reconciliation

Checks by Date

User: KKARBER
 Printed: 11/10/2024 - 2:10PM
 Cleared and Not Cleared Checks
 Print Void Checks



City of Columbia City
 PO Box 189
 1840 Second Street
 Columbia City OR 97018
 (503) 397-4010

Check No	Check Date	Name	Comment	Module	Void	Clear Date	Amount
457	10/4/2024	ASI FLEX		AP		10/31/2024	3.75
458	10/4/2024	FEDERAL GOVERNMENT		AP		10/31/2024	15,722.50
459	10/4/2024	OR DEPT OF REVENUE		AP		10/31/2024	3,730.80
460	10/4/2024	OR PERS		AP		10/31/2024	13,783.58
461	10/4/2024	OR PERS RETREE		AP		10/31/2024	3,385.92
35170	10/8/2024	ACE HARDWARE - WEST		AP		10/31/2024	174.70
35171	10/8/2024	CARPENTER MEDIA GROUP		AP		10/31/2024	74.98
35172	10/8/2024	CASCADE COLUMBIA DISTRIBUTI		AP		10/31/2024	2,923.50
35173	10/8/2024	COLUMBIA CO DEPT OF JUSTICE		AP		10/31/2024	750.00
35174	10/8/2024	COLUMBIA CO TREASURER		AP		10/31/2024	16.00
35175	10/8/2024	CORE & MAIN LP		AP		10/31/2024	2,440.00
35176	10/8/2024	CULLIGAN WATER		AP		10/31/2024	67.35
35177	10/8/2024	CwM-H2O		AP		10/31/2024	1,670.00
35178	10/8/2024	DCBS - FISCAL SERVICES		AP		10/31/2024	352.77
35179	10/8/2024	FERGUSON ENTERPRISES #3011		AP		10/31/2024	600.00
35180	10/8/2024	LORIN FIELDING DBA INEXPENSV		AP		10/31/2024	1,800.00
35181	10/8/2024	GRANITE TELECOMMUNICATIONS		AP		10/31/2024	362.94
35182	10/8/2024	HARLIN ITS LLC		AP		10/31/2024	895.00
35183	10/8/2024	LEHR		AP		10/31/2024	17,119.92
35184	10/8/2024	ONE CALL CONCEPTS, INC		AP		10/31/2024	14.08
35185	10/8/2024	OR DEPT OF REVENUE		AP		10/31/2024	100.00
35186	10/8/2024	OR DOT DMV SERVICES		AP		10/31/2024	3.00
35187	10/8/2024	OREGON OCCUPATIONAL MEDICIN		AP		10/31/2024	260.00
35188	10/8/2024	OREGON RIFLEWORKS, LLC		AP		10/31/2024	5,470.00
35189	10/8/2024	ROSS & LAWRENCE UNION OIL CC		AP		10/31/2024	544.46
35190	10/8/2024	SPRINGBROOK HOLDING COMPAN		AP		10/31/2024	53.00
35191	10/8/2024	CITY OF ST HELENS		AP		10/31/2024	14,406.31
35192	10/8/2024	USA BLUEBOOK		AP		10/31/2024	159.95
35193	10/8/2024	VERIZON WIRELESS		AP		10/31/2024	529.61
35194	10/15/2024	ALEXIN ANALYTICAL LABORATOI		AP		10/31/2024	645.00
35195	10/15/2024	COLUMBIA RIVER PUD		AP		10/31/2024	2,466.01
35196	10/15/2024	HUDSON PORTABLE TOILET SERV.		AP		10/31/2024	808.86
35197	10/15/2024	RICOH USA, INC.		AP		10/31/2024	97.34
35198	10/15/2024	SAIF CORPORATION		AP		10/31/2024	611.54
35199	10/15/2024	CITY OF SCAPPOOSE		AP		10/31/2024	135.00
35201	10/28/2024	BLUE HERON SEPTIC & DRAIN SEI		AP			3,950.00
35202	10/28/2024	ELAVON		AP			174.74
35203	10/28/2024	LORIN FIELDING DBA INEXPENSV		AP			3,950.00
35204	10/28/2024	MOON CREEK REDVELOPMENT LI		AP			82.65
35205	10/28/2024	NW NATURAL GAS		AP			46.22
35206	10/28/2024	OLCC		AP			50.00
35207	10/28/2024	OPUS INTERACTIVE		AP			50.00
35208	10/28/2024	OR HEALTH AUTHORITY		AP			162.00
35209	10/28/2024	OREGON SECRETARY OF STATE		AP			350.00
35210	10/28/2024	PACIFIC NORTHERN DRILLING		AP			112.18
35211	10/28/2024	ROSS & LAWRENCE UNION OIL CC		AP			292.91

Check No	Check Date	Name	Comment	Module	Void	Clear Date	Amount
35212	10/28/2024	JEREMY SCHAFF		AP		10/31/2024	288.23
35213	10/28/2024	CITY OF ST. HELENS		AP			657.26
0	10/31/2024	COLONIAL LIFE INSURANCE		AP			29.48
0	10/31/2024	HRA VEBA TRUST		AP		10/31/2024	100.00
0	10/31/2024	HRA VEBA TRUST		AP		10/31/2024	775.00
0	10/31/2024		DD 00999.10.2024	PR		10/31/2024	37,732.03
462	10/31/2024	ASI FLEX		AP			125.00
35200	10/31/2024	MARK GORDON		PR			493.49

Total Void Check Count: 0

Total Void Check Amount:

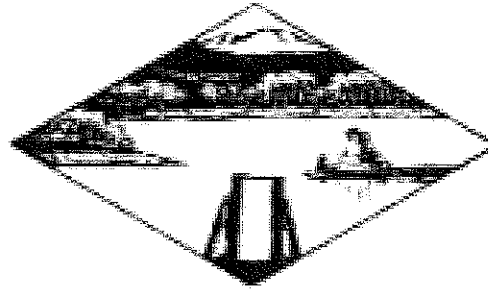
Total Valid Check Count: 54

Total Valid Check Amount: 141,599.06

Total Check Count: 54

Total Check Amount: 141,599.06

General Ledger
Expense vs. Budget



City of Columbia City
PO Box 189
1840 Second Street
Columbia City OR 97018
(503) 397-4010

User: KKARBER
Printed: 11/10/2024 2:14:18 PM
Period 04 - 04
Fiscal Year 2025

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
01	General Fund						
01	Administration						
	Personal Services						
01-01-00-1100	Regular Services	128,026.00	9,837.15	40,446.66	87,579.34	87,579.34	68.41
01-01-00-1300	Overtime	400.00	37.02	449.01	-49.01	-49.01	-12.25
01-01-00-2100	Group Insurance	24,010.00	1,569.46	7,655.30	16,354.70	16,354.70	68.12
01-01-00-2200	Social Security	9,967.00	755.09	3,394.01	6,572.99	6,572.99	65.95
01-01-00-2300	Retirement Contributions	29,718.00	2,023.97	9,047.67	20,670.33	20,670.33	69.55
01-01-00-2500	Unemployment Compensation	128.00	9.37	43.34	84.66	84.66	66.14
01-01-00-2600	Workers' Compensation	531.00	5.19	194.70	336.30	336.30	63.33
01-01-00-2700	Oregon Paid Leave Tax	779.00	59.22	266.07	512.93	512.93	65.84
01-01-00-2950	Accrued Leave	1,862.00	0.00	1,414.00	448.00	448.00	24.06
	Personal Services	195,421.00	14,296.47	62,910.76	132,510.24	132,510.24	67.81
	Materials and Services						
01-01-00-3310	Auditing Services	2,600.00	350.00	1,538.80	1,061.20	1,061.20	40.82
01-01-00-3330	Legal Services	3,500.00	0.00	519.25	2,980.75	2,980.75	85.16
01-01-00-3340	Engineering Services	2,500.00	0.00	0.00	2,500.00	2,500.00	100.00
01-01-00-3350	Planning & Other Contract Serv	10,000.00	57.60	3,560.10	6,439.90	6,439.90	64.40
01-01-00-4120	School Excise Tax	1,440.00	0.00	0.00	1,440.00	1,440.00	100.00
01-01-00-4310	Building Maintenance	5,000.00	98.94	442.20	4,557.80	4,557.80	91.16
01-01-00-4320	Equipment Software Maintenance	8,500.00	203.33	3,049.87	5,450.13	5,450.13	64.12
01-01-00-4330	Community Hall Maintenance	9,000.00	316.14	3,901.74	5,098.26	5,098.26	56.65
01-01-00-5200	Insurance and Bonds	3,800.00	0.00	3,940.59	-140.59	-140.59	-3.70
01-01-00-5400	Legal Notices Advertising	400.00	15.75	602.77	-202.77	-202.77	-50.69
01-01-00-5810	Travel and Training	2,500.00	0.00	246.90	2,253.10	2,253.10	90.12
01-01-00-5820	Mayor, Council & Com Travel	1,000.00	81.00	81.00	919.00	919.00	91.90
01-01-00-5830	Dues, Subscriptions, Programs	6,800.00	0.00	2,990.36	3,809.64	3,809.64	56.02
01-01-00-6110	Office Supplies	1,000.00	0.00	250.73	749.27	749.27	74.93
01-01-00-6120	Postage	1,500.00	0.00	25.00	1,475.00	1,475.00	98.33
01-01-00-6130	Telephone & Internet Services	2,000.00	117.58	432.55	1,567.45	1,567.45	78.37
01-01-00-6150	Materials and Supplies	1,500.00	51.85	829.13	670.87	670.87	44.72
01-01-00-6160	Uniforms PPE	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-6210	Natural Gas	350.00	8.10	29.18	320.82	320.82	91.66
01-01-00-6220	Electricity	850.00	49.30	239.29	610.71	610.71	71.85

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
01-01-00-6260	Gasoline	450.00	12.58	75.20	374.80	374.80	83.29
01-01-00-6520	Citation Refunds	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-6580	Library	4,548.00	271.00	3,644.00	904.00	904.00	19.88
01-01-00-6588	Other Donations	500.00	0.00	0.00	500.00	500.00	100.00
01-01-00-6591	St. Helens Senior Center	500.00	0.00	0.00	500.00	500.00	100.00
01-01-00-6592	Columbia Pacific Food Bank	500.00	0.00	0.00	500.00	500.00	100.00
01-01-00-6594	Columbia County Emergency Mgr	4,923.00	0.00	0.00	4,923.00	4,923.00	100.00
01-01-00-6598	Col Co Economic Development	2,875.00	0.00	875.00	2,000.00	2,000.00	69.57
01-01-00-6599	Housing Rehabilitation Costs	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-6600	Miscellaneous	<u>3,500.00</u>	<u>5.30</u>	<u>426.96</u>	<u>3,073.04</u>	<u>3,073.04</u>	<u>87.80</u>
	Materials and Services	82,036.00	1,638.47	27,700.62	54,335.38	54,335.38	66.23
01-01-00-7410	Capital Outlay Equipment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-7430	Capital Construction Building Improvements	<u>39,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39,000.00</u>	<u>39,000.00</u>	<u>100.00</u>
	Capital Construction	<u>39,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39,000.00</u>	<u>39,000.00</u>	<u>100.00</u>
01	Administration	316,457.00	15,934.94	90,611.38	225,845.62	225,845.62	71.37
02	Police						
	Personal Services						
01-02-00-1100	Regular Services	196,674.00	16,684.10	66,436.62	130,237.38	130,237.38	66.22
01-02-00-1300	Overtime	4,000.00	0.00	1,030.00	2,970.00	2,970.00	74.25
01-02-00-2100	Group Insurance	45,434.00	3,271.01	13,078.09	32,355.91	32,355.91	71.22
01-02-00-2200	Social Security	14,983.00	1,283.99	5,205.99	9,777.01	9,777.01	65.25
01-02-00-2300	Retirement Contributions	60,412.00	5,142.51	20,817.45	39,594.55	39,594.55	65.54
01-02-00-2500	Unemployment Compensation	191.00	16.67	67.63	123.37	123.37	64.59
01-02-00-2600	Workers' Compensation	3,956.00	28.49	1,841.79	2,114.21	2,114.21	53.44
01-02-00-2700	Oregon Paid Leave Tax	0.00	100.11	405.91	-405.91	-405.91	0.00
01-02-00-2950	Accrued Leave	<u>4,736.00</u>	<u>0.00</u>	<u>176.75</u>	<u>4,559.25</u>	<u>4,559.25</u>	<u>96.27</u>
	Personal Services	330,386.00	26,526.88	109,060.23	221,325.77	221,325.77	66.99
	Materials and Services						
01-02-00-3310	Auditing Services	2,900.00	0.00	1,783.20	1,116.80	1,116.80	38.51
01-02-00-3330	Legal Services	1,000.00	0.00	0.00	1,000.00	1,000.00	100.00
01-02-00-3350	Contract Services	500.00	0.00	0.00	500.00	500.00	100.00
01-02-00-4310	Building Maintenance	1,700.00	0.00	324.00	1,376.00	1,376.00	80.94
01-02-00-4320	Equipment Software Maintenance	6,800.00	56.43	216.38	6,583.62	6,583.62	96.82

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
01-02-00-4350	Vehicle Maintenance	2,500.00	0.00	703.85	1,796.15	1,796.15	71.85
01-02-00-5200	Insurance and Bonds	19,000.00	0.00	23,910.05	-4,910.05	-4,910.05	-25.84
01-02-00-5400	Legal NoticesAdvertising	100.00	0.00	0.00	100.00	100.00	100.00
01-02-00-5810	Travel and Training	4,500.00	0.00	0.00	4,500.00	4,500.00	100.00
01-02-00-5830	Dues, Subscriptions, Programs	1,000.00	0.00	0.00	1,000.00	1,000.00	100.00
01-02-00-6110	Office Supplies	350.00	0.00	62.43	287.57	287.57	82.16
01-02-00-6120	Postage	500.00	0.00	1.43	498.57	498.57	99.71
01-02-00-6130	Telephone and Internet Service	2,700.00	281.78	877.58	1,822.42	1,822.42	67.50
01-02-00-6150	Materials and Supplies	8,000.00	0.00	116.16	7,883.84	7,883.84	98.55
01-02-00-6160	UniformsPPE	2,500.00	0.00	0.00	2,500.00	2,500.00	100.00
01-02-00-6210	Natural Gas	140.00	2.70	9.72	130.28	130.28	93.06
01-02-00-6220	Electricity	115.00	6.16	29.90	85.10	85.10	74.00
01-02-00-6260	Gasoline	8,000.00	585.83	2,090.41	5,909.59	5,909.59	73.87
01-02-00-6500	Shop with a Cop Program	3,936.00	0.00	0.00	3,936.00	3,936.00	100.00
01-02-00-6600	Miscellaneous	<u>100.00</u>	<u>3.75</u>	<u>11.25</u>	<u>88.75</u>	<u>88.75</u>	<u>88.75</u>
	Materials and Services	66,341.00	936.65	30,136.36	36,204.64	36,204.64	54.57
01-02-00-7410	Capital Outlay Equipment	<u>0.00</u>	<u>22,589.92</u>	<u>22,971.92</u>	<u>-22,971.92</u>	<u>-22,971.92</u>	<u>0.00</u>
	Capital Outlay	0.00	22,589.92	22,971.92	-22,971.92	-22,971.92	0.00
01-02-00-7430	Capital Construction Building Improvements	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>100.00</u>
	Capital Construction	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>100.00</u>
02 03	Police Building Personal Services	406,727.00	50,053.45	162,168.51	244,558.49	244,558.49	60.13
01-03-00-1100	Regular Services	11,627.00	1,017.63	4,070.49	7,556.51	7,556.51	64.99
01-03-00-1300	Overtime	0.00	0.00	110.08	-110.08	-110.08	0.00
01-03-00-2100	Group Insurance	4,266.00	263.34	1,227.16	3,038.84	3,038.84	71.23
01-03-00-2200	Social Security	932.00	76.50	314.48	617.52	617.52	66.26
01-03-00-2300	Retirement Contributions	2,689.00	224.68	923.06	1,765.94	1,765.94	65.67
01-03-00-2500	Unemployment Compensation	12.00	1.03	4.19	7.81	7.81	65.08
01-03-00-2600	Workers' Compensation	10.00	0.79	25.53	-15.53	-15.53	-155.30
01-03-00-2700	Oregon Paid Leave Tax	0.00	6.11	25.09	-25.09	-25.09	0.00
01-03-00-2950	Accrued Leave	<u>551.00</u>	<u>0.00</u>	<u>0.00</u>	<u>551.00</u>	<u>551.00</u>	<u>100.00</u>
	Personal Services	20,087.00	1,590.08	6,700.08	13,386.92	13,386.92	66.64
	Materials and Services						

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
01-03-00-3310	Auditing Services	280.00	0.00	148.60	131.40	131.40	46.93
01-03-00-3320	Building Official Services	35,000.00	657.26	3,464.00	31,536.00	31,536.00	90.10
01-03-00-3330	Legal Services	500.00	0.00	0.00	500.00	500.00	100.00
01-03-00-3340	Engineering Services	500.00	0.00	0.00	500.00	500.00	100.00
01-03-00-3350	Other Contractual Services	2,500.00	0.00	0.00	2,500.00	2,500.00	100.00
01-03-00-3360	APO Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-3370	Converge	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-4310	Building Maintenance	250.00	0.00	32.40	217.60	217.60	87.04
01-03-00-4320	EquipmentSoftware Maintenance	1,500.00	57.40	219.50	1,280.50	1,280.50	85.37
01-03-00-5200	Insurance and Bonds	475.00	0.00	573.54	-98.54	-98.54	-20.75
01-03-00-5400	Legal NoticesAdvertising	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-5810	Travel and Training	500.00	0.00	0.00	500.00	500.00	100.00
01-03-00-5830	Dues, Subscriptions, Programs	0.00	41.55	201.67	-201.67	-201.67	0.00
01-03-00-6110	Office Supplies	400.00	0.00	62.41	337.59	337.59	84.40
01-03-00-6120	Postage	500.00	0.00	0.00	500.00	500.00	100.00
01-03-00-6130	Telephone and Internet Service	500.00	31.40	126.62	373.38	373.38	74.68
01-03-00-6150	Materials and Supplies	200.00	0.00	0.00	200.00	200.00	100.00
01-03-00-6210	Natural Gas	150.00	2.71	9.74	140.26	140.26	93.51
01-03-00-6220	Electricity	100.00	6.16	29.90	70.10	70.10	70.10
01-03-00-6600	Miscellaneous	<u>1,550.00</u>	<u>0.50</u>	<u>1.50</u>	<u>1,548.50</u>	<u>1,548.50</u>	<u>99.90</u>
	Materials and Services	44,905.00	796.98	4,869.88	40,035.12	40,035.12	89.16
01-03-00-7410	Capital Outlay Equipment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
03 04	Building Park Maintenance Personal Services	64,992.00	2,387.06	11,569.96	53,422.04	53,422.04	82.20
01-04-00-1100	Regular Services	64,344.00	3,338.94	18,949.23	45,394.77	45,394.77	70.55
01-04-00-1200	Extra Labor	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-1300	Overtime	715.00	150.45	536.65	178.35	178.35	24.94
01-04-00-2100	Group Insurance	28,039.00	2,299.61	9,205.02	18,833.98	18,833.98	67.17
01-04-00-2200	Social Security	5,268.00	268.51	1,499.51	3,768.49	3,768.49	71.54
01-04-00-2300	Retirement Contributions	15,204.00	770.46	4,302.51	10,901.49	10,901.49	71.70
01-04-00-2500	Unemployment Compensation	64.00	3.52	19.49	44.51	44.51	69.55
01-04-00-2600	Workers' Compensation	1,487.00	8.14	496.19	990.81	990.81	66.63
01-04-00-2700	Oregon Paid Leave Tax	0.00	20.90	116.88	-116.88	-116.88	0.00
01-04-00-2950	Accrued Leave	<u>3,798.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,798.00</u>	<u>3,798.00</u>	<u>100.00</u>
	Personal Services	118,919.00	6,860.53	35,125.48	83,793.52	83,793.52	70.46

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
	Materials and Services						
01-04-00-3310	Auditing Services	900.00	0.00	594.40	305.60	305.60	33.96
01-04-00-3330	Legal Services	500.00	0.00	150.00	350.00	350.00	70.00
01-04-00-3340	Engineering Services	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-3350	Other Contractual Services	44,000.00	7,037.86	9,182.81	34,817.19	34,817.19	79.13
01-04-00-4320	Equipment Software Maintenance	1,000.00	44.75	179.00	821.00	821.00	82.10
01-04-00-4350	Vehicle Maintenance	2,000.00	0.00	0.00	2,000.00	2,000.00	100.00
01-04-00-4400	Rental Fees	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-5200	Insurance and Bonds	1,700.00	0.00	1,880.63	-180.63	-180.63	-10.63
01-04-00-5400	Legal Notices Advertising	100.00	0.00	0.00	100.00	100.00	100.00
01-04-00-5810	Travel and Training	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-6120	Postage	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-6150	Materials and Supplies	8,000.00	0.78	848.71	7,151.29	7,151.29	89.39
01-04-00-6160	Uniforms PPE	200.00	0.00	0.00	200.00	200.00	100.00
01-04-00-6220	Electricity	1,400.00	89.73	367.49	1,032.51	1,032.51	73.75
01-04-00-6260	Gasoline	475.00	12.58	186.80	288.20	288.20	60.67
01-04-00-6600	Miscellaneous	<u>100.00</u>	<u>1.50</u>	<u>4.50</u>	<u>95.50</u>	<u>95.50</u>	<u>95.50</u>
	Materials and Services	60,375.00	7,187.20	13,394.34	46,980.66	46,980.66	77.81
01-04-00-7410	Capital Outlay Equipment	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>100.00</u>
	Capital Outlay	5,000.00	0.00	0.00	5,000.00	5,000.00	100.00
	Capital Construction						
01-04-00-7301	Veterans Park Improvements	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-7510	McBride Creek Trail System Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Capital Construction	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
04 05	Park Maintenance Non-Departmental	184,294.00	14,047.73	48,519.82	135,774.18	135,774.18	73.67
	Interfund Transfers						
01-05-00-8085	Transfer out to Street Fund	17,000.00	0.00	17,000.00	0.00	0.00	0.00
01-05-00-8090	Transfer out to Water Fund	77,000.00	0.00	33,000.00	44,000.00	44,000.00	57.14
01-05-00-8095	Transfer out to Sewer Fund	<u>33,000.00</u>	<u>0.00</u>	<u>33,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Interfund Transfers	127,000.00	0.00	83,000.00	44,000.00	44,000.00	34.65
01-05-00-9000	Contingency Contingency	<u>137,770.00</u>	<u>0.00</u>	<u>0.00</u>	<u>137,770.00</u>	<u>137,770.00</u>	<u>100.00</u>

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
	Contingency	137,770.00	0.00	0.00	137,770.00	137,770.00	100.00
01-05-00-9500	Unappropriated Unappropriated Ending Balance	<u>139,451.00</u>	<u>0.00</u>	<u>0.00</u>	<u>139,451.00</u>	<u>139,451.00</u>	<u>100.00</u>
	Unappropriated	<u>139,451.00</u>	<u>0.00</u>	<u>0.00</u>	<u>139,451.00</u>	<u>139,451.00</u>	<u>100.00</u>
05	Non-Departmental	<u>404,221.00</u>	<u>0.00</u>	<u>83,000.00</u>	<u>321,221.00</u>	<u>321,221.00</u>	<u>79.47</u>
01	General Fund	1,376,691.00	82,423.18	395,869.67	980,821.33	980,821.33	71.24
02	Equipment Reserve Fund						
02	Department						
	Interfund Transfers						
02-02-00-8072	Transfer out to Gen - Parks	4,500.00	0.00	0.00	4,500.00	4,500.00	100.00
02-02-00-8075	Transfer out to Street Fund	4,500.00	0.00	0.00	4,500.00	4,500.00	100.00
02-02-00-8076	Transfer out to Water Fund	13,500.00	0.00	0.00	13,500.00	13,500.00	100.00
02-02-00-8077	Transfer out to Sewer Fund	<u>7,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,500.00</u>	<u>7,500.00</u>	<u>100.00</u>
	Interfund Transfers	30,000.00	0.00	0.00	30,000.00	30,000.00	100.00
	Reserve						
02-02-00-9200	Reserve for Admin Equip	6,525.00	0.00	0.00	6,525.00	6,525.00	100.00
02-02-00-9300	Reserve for Police Equip	9,744.00	0.00	0.00	9,744.00	9,744.00	100.00
02-02-00-9350	Reserve for Bldg Equip	905.00	0.00	0.00	905.00	905.00	100.00
02-02-00-9400	Reserve for Parks Equip	111.00	0.00	0.00	111.00	111.00	100.00
02-02-00-9500	Reserve for Street Equip	5,940.00	0.00	0.00	5,940.00	5,940.00	100.00
02-02-00-9600	Reserve for Water Equip	5,437.00	0.00	0.00	5,437.00	5,437.00	100.00
02-02-00-9700	Reserve for Sewer Equip	<u>9,077.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,077.00</u>	<u>9,077.00</u>	<u>100.00</u>
	Reserve	<u>37,739.00</u>	<u>0.00</u>	<u>0.00</u>	<u>37,739.00</u>	<u>37,739.00</u>	<u>100.00</u>
02	Department	<u>67,739.00</u>	<u>0.00</u>	<u>0.00</u>	<u>67,739.00</u>	<u>67,739.00</u>	<u>100.00</u>
02	Equipment Reserve Fund	67,739.00	0.00	0.00	67,739.00	67,739.00	100.00
05	Street Fund						
05	Department						
	Personal Services						
05-05-00-1100	Regular Services	36,021.00	2,616.54	11,479.40	24,541.60	24,541.60	68.13
05-05-00-1300	Overtime	400.00	39.95	166.87	233.13	233.13	58.28

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
05-05-00-2100	Group Insurance	8,292.00	616.11	2,584.15	5,707.85	5,707.85	68.84
05-05-00-2200	Social Security	2,834.00	204.42	920.77	1,913.23	1,913.23	67.51
05-05-00-2300	Retirement Contributions	8,410.00	561.05	2,411.05	5,998.95	5,998.95	71.33
05-05-00-2500	Unemployment Compensation	36.00	2.64	11.88	24.12	24.12	67.00
05-05-00-2600	Workers' Compensation	729.00	5.22	309.25	419.75	419.75	57.58
05-05-00-2700	Oregon Paid Leave Tax	0.00	15.98	71.85	-71.85	-71.85	0.00
05-05-00-2950	Accrued Leave	<u>626.00</u>	<u>0.00</u>	<u>318.16</u>	<u>307.84</u>	<u>307.84</u>	<u>49.18</u>
	Personal Services	57,348.00	4,061.91	18,273.38	39,074.62	39,074.62	68.14
	Materials and Services						
05-05-00-3310	Auditing Services	900.00	0.00	445.80	454.20	454.20	50.47
05-05-00-3330	Legal Services	500.00	0.00	0.00	500.00	500.00	100.00
05-05-00-3340	Engineering Services	500.00	0.00	0.00	500.00	500.00	100.00
05-05-00-3350	Other Contractual Services	10,000.00	23.40	1,341.53	8,658.47	8,658.47	86.58
05-05-00-4310	Building Maintenance	1,500.00	4.75	642.26	857.74	857.74	57.18
05-05-00-4320	EquipmentSoftware Maintenance	2,500.00	44.75	179.00	2,321.00	2,321.00	92.84
05-05-00-4350	Vehicle Maintenance	1,000.00	47.33	60.96	939.04	939.04	93.90
05-05-00-4351	Street Light Maintenance	750.00	0.00	0.00	750.00	750.00	100.00
05-05-00-4400	Rental Fees	0.00	0.00	0.00	0.00	0.00	0.00
05-05-00-4510	Street PreservationResurface	94,000.00	0.00	0.00	94,000.00	94,000.00	100.00
05-05-00-5200	Insurance and Bonds	3,000.00	0.00	2,894.18	105.82	105.82	3.53
05-05-00-5400	Legal NoticesAdvertising	100.00	6.75	27.00	73.00	73.00	73.00
05-05-00-5810	Travel and Training	500.00	0.00	0.00	500.00	500.00	100.00
05-05-00-5830	Dues, Subscriptions, Programs	200.00	0.00	0.00	200.00	200.00	100.00
05-05-00-6110	Office Supplies	200.00	0.00	31.21	168.79	168.79	84.40
05-05-00-6120	Postage	235.00	0.00	0.00	235.00	235.00	100.00
05-05-00-6130	Telephone and Internet Service	1,300.00	78.63	305.22	994.78	994.78	76.52
05-05-00-6140	Signs	1,000.00	0.00	0.00	1,000.00	1,000.00	100.00
05-05-00-6150	Materials and Supplies	4,200.00	2.73	493.64	3,706.36	3,706.36	88.25
05-05-00-6160	UniformsPPE	150.00	0.00	0.00	150.00	150.00	100.00
05-05-00-6220	Electricity	6,500.00	508.15	2,035.40	4,464.60	4,464.60	68.69
05-05-00-6260	Gasoline	1,350.00	37.73	225.59	1,124.41	1,124.41	83.29
05-05-00-6600	Miscellaneous	<u>100.00</u>	<u>1.25</u>	<u>3.75</u>	<u>96.25</u>	<u>96.25</u>	<u>96.25</u>
	Materials and Services	130,485.00	755.47	8,685.54	121,799.46	121,799.46	93.34
	Capital Outlay						
05-05-00-7410	Equipment	<u>4,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,500.00</u>	<u>4,500.00</u>	<u>100.00</u>
	Capital Outlay	4,500.00	0.00	0.00	4,500.00	4,500.00	100.00
	Capital Construction						
05-05-00-7514	Streetlight Improvements	0.00	0.00	0.00	0.00	0.00	0.00
05-05-00-7516	Pavement Restoration	250,000.00	0.00	0.00	250,000.00	250,000.00	100.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
	Capital Construction	250,000.00	0.00	0.00	250,000.00	250,000.00	100.00
05-05-00-9000	Contingency	<u>28,175.00</u>	<u>0.00</u>	<u>0.00</u>	<u>28,175.00</u>	<u>28,175.00</u>	<u>100.00</u>
	Contingency	28,175.00	0.00	0.00	28,175.00	28,175.00	100.00
05-05-00-9500	Unappropriated	<u>444,244.00</u>	<u>0.00</u>	<u>0.00</u>	<u>444,244.00</u>	<u>444,244.00</u>	<u>100.00</u>
	Unappropriated Ending Fund Bal						
	Unappropriated	<u>444,244.00</u>	<u>0.00</u>	<u>0.00</u>	<u>444,244.00</u>	<u>444,244.00</u>	<u>100.00</u>
05	Department	<u>914,752.00</u>	<u>4,817.38</u>	<u>26,958.92</u>	<u>887,793.08</u>	<u>887,793.08</u>	<u>97.05</u>
05	Street Fund	914,752.00	4,817.38	26,958.92	887,793.08	887,793.08	97.05
06	Street Development Fund						
06	Department						
06-06-00-9000	Contingency	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Contingency	0.00	0.00	0.00	0.00	0.00	0.00
06-06-00-9500	Unappropriated	<u>195,038.00</u>	<u>0.00</u>	<u>0.00</u>	<u>195,038.00</u>	<u>195,038.00</u>	<u>100.00</u>
	Unappropriated Ending Fund Bal						
	Unappropriated	<u>195,038.00</u>	<u>0.00</u>	<u>0.00</u>	<u>195,038.00</u>	<u>195,038.00</u>	<u>100.00</u>
06	Department	<u>195,038.00</u>	<u>0.00</u>	<u>0.00</u>	<u>195,038.00</u>	<u>195,038.00</u>	<u>100.00</u>
06	Street Development Fund	195,038.00	0.00	0.00	195,038.00	195,038.00	100.00
08	Parks Development Fund						
08	Department						
08-08-00-3350	Materials and Services						
	Park Master Plan	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
	Materials and Services	0.00	0.00	0.00	0.00	0.00	0.00
08-08-00-7300	Capital Construction McBride Creek Trail System Imp	5,000.00	0.00	0.00	5,000.00	5,000.00	100.00
08-08-00-7301	Veterans Park Improvements	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Capital Construction	5,000.00	0.00	0.00	5,000.00	5,000.00	100.00
08-08-00-9000	Contingency Contingency	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Contingency	0.00	0.00	0.00	0.00	0.00	0.00
08-08-00-9500	Unappropriated Unappropriated Ending Fund Bal	<u>61,061.00</u>	<u>0.00</u>	<u>0.00</u>	<u>61,061.00</u>	<u>61,061.00</u>	<u>100.00</u>
	Unappropriated	<u>61,061.00</u>	<u>0.00</u>	<u>0.00</u>	<u>61,061.00</u>	<u>61,061.00</u>	<u>100.00</u>
08	Department	<u>66,061.00</u>	<u>0.00</u>	<u>0.00</u>	<u>66,061.00</u>	<u>66,061.00</u>	<u>100.00</u>
08	Parks Development Fund	66,061.00	0.00	0.00	66,061.00	66,061.00	100.00
10	Storm Drain Development Fund						
10	Department						
10-10-00-9000	Contingency Contingency	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Contingency	0.00	0.00	0.00	0.00	0.00	0.00
10-10-00-9500	Unappropriated Unappropriated Ending Fund Bal	<u>10,284.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,284.00</u>	<u>10,284.00</u>	<u>100.00</u>
	Unappropriated	<u>10,284.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,284.00</u>	<u>10,284.00</u>	<u>100.00</u>
10	Department	<u>10,284.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,284.00</u>	<u>10,284.00</u>	<u>100.00</u>
10	Storm Drain Development Fund	10,284.00	0.00	0.00	10,284.00	10,284.00	100.00
12	Water Fund						

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
12	Department						
	Personal Services						
12-12-00-1100	Regular Services	162,445.00	12,128.00	52,550.53	109,894.47	109,894.47	67.65
12-12-00-1300	Overtime	2,528.00	203.31	946.26	1,581.74	1,581.74	62.57
12-12-00-2100	Group Insurance	42,040.00	3,128.97	12,933.94	29,106.06	29,106.06	69.23
12-12-00-2200	Social Security	12,855.00	947.54	4,016.60	8,838.40	8,838.40	68.75
12-12-00-2300	Retirement Contributions	36,922.00	2,609.94	10,620.50	26,301.50	26,301.50	71.24
12-12-00-2500	Unemployment Compensation	162.00	12.33	52.36	109.64	109.64	67.68
12-12-00-2600	Workers' Compensation	1,925.00	10.66	551.78	1,373.22	1,373.22	71.34
12-12-00-2700	Oregon Paid Leave Tax	3,068.00	73.98	313.63	2,754.37	2,754.37	89.78
12-12-00-2950	Accrued Leave	0.00	0.00	813.05	-813.05	-813.05	0.00
	Personal Services	261,945.00	19,114.73	82,798.65	179,146.35	179,146.35	68.39
	Materials and Services						
12-12-00-3310	Auditing Services	3,500.00	0.00	1,634.60	1,865.40	1,865.40	53.30
12-12-00-3330	Legal Services	500.00	0.00	0.00	500.00	500.00	100.00
12-12-00-3340	Engineering Services	1,000.00	0.00	0.00	1,000.00	1,000.00	100.00
12-12-00-3350	Other Contractual Services	31,000.00	2,413.04	10,249.13	20,750.87	20,750.87	66.94
12-12-00-4000	In Lieu of Franchise Fee	32,779.00	10,970.16	10,970.16	21,808.84	21,808.84	66.53
12-12-00-4100	Water Purchases	45,000.00	4,613.48	35,697.98	9,302.02	9,302.02	20.67
12-12-00-4310	Building Maintenance	2,000.00	7.12	963.16	1,036.84	1,036.84	51.84
12-12-00-4320	EquipmentSoftware Maintenance	12,000.00	292.84	1,151.89	10,848.11	10,848.11	90.40
12-12-00-4350	Vehicle Maintenance	1,000.00	70.98	91.40	908.60	908.60	90.86
12-12-00-4400	Rental Fees	0.00	0.00	0.00	0.00	0.00	0.00
12-12-00-5200	Insurance and Bonds	9,250.00	0.00	10,017.10	-767.10	-767.10	-8.29
12-12-00-5400	Legal NoticesAdvertising	400.00	26.24	264.70	135.30	135.30	33.83
12-12-00-5810	Travel and Training	2,500.00	0.00	38.86	2,461.14	2,461.14	98.45
12-12-00-5830	Dues, Subscriptions, Programs	2,500.00	0.00	0.00	2,500.00	2,500.00	100.00
12-12-00-6110	Office Supplies	700.00	0.00	140.45	559.55	559.55	79.94
12-12-00-6120	Postage	4,300.00	0.00	0.00	4,300.00	4,300.00	100.00
12-12-00-6130	Telephone and Internet Service	3,500.00	216.58	778.58	2,721.42	2,721.42	77.75
12-12-00-6150	Materials and Supplies	14,000.00	3,325.87	6,092.56	7,907.44	7,907.44	56.48
12-12-00-6160	UniformsPPE	250.00	0.00	0.00	250.00	250.00	100.00
12-12-00-6170	Treatment Chemicals	32,000.00	-102.00	11,650.14	20,349.86	20,349.86	63.59
12-12-00-6210	Natural Gas	300.00	6.75	24.32	275.68	275.68	91.89
12-12-00-6220	Electricity	17,500.00	1,243.84	5,503.43	11,996.57	11,996.57	68.55
12-12-00-6260	Gasoline	4,000.00	125.77	751.97	3,248.03	3,248.03	81.20
12-12-00-6600	Miscellaneous	2,400.00	175.28	619.00	1,781.00	1,781.00	74.21
	Materials and Services	222,379.00	23,385.95	96,639.43	125,739.57	125,739.57	56.54
	Capital Outlay						
12-12-00-7410	Equipment	13,500.00	0.00	0.00	13,500.00	13,500.00	100.00
	Capital Outlay	13,500.00	0.00	0.00	13,500.00	13,500.00	100.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
12-12-00-7503	Capital Construction Reservoir Overflow Drain Proj	20,000.00	0.00	0.00	20,000.00	20,000.00	100.00
12-12-00-7504	SCADA Software and HMI	<u>25,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>100.00</u>
	Capital Construction	45,000.00	0.00	0.00	45,000.00	45,000.00	100.00
	Debt Service						
12-12-00-7615	Principal SDW 2002 S02009	101,821.00	0.00	0.00	101,821.00	101,821.00	100.00
12-12-00-7616	Principal SDW 2008 S02009B	24,590.00	0.00	0.00	24,590.00	24,590.00	100.00
12-12-00-7618	Principal SDW 2013 S13003	21,381.00	0.00	0.00	21,381.00	21,381.00	100.00
12-12-00-7619	Principal SDW 2017 S17032	20,644.00	0.00	0.00	20,644.00	20,644.00	100.00
12-12-00-7625	Interest SDW 2002 S02009	14,055.00	0.00	0.00	14,055.00	14,055.00	100.00
12-12-00-7626	Interest SDW 2008 S02009B	3,682.00	0.00	0.00	3,682.00	3,682.00	100.00
12-12-00-7628	Interest SDW 2013 S13003	7,184.00	0.00	0.00	7,184.00	7,184.00	100.00
12-12-00-7629	Interest-SDW 2017 S17032	<u>10,921.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,921.00</u>	<u>10,921.00</u>	<u>100.00</u>
	Debt Service	204,278.00	0.00	0.00	204,278.00	204,278.00	100.00
	Interfund Transfers						
12-12-00-8060	Transfer out to General Fund	<u>33,000.00</u>	<u>0.00</u>	<u>33,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Interfund Transfers	33,000.00	0.00	33,000.00	0.00	0.00	0.00
	Contingency						
12-12-00-9000	Contingency	<u>72,649.00</u>	<u>0.00</u>	<u>0.00</u>	<u>72,649.00</u>	<u>72,649.00</u>	<u>100.00</u>
	Contingency	72,649.00	0.00	0.00	72,649.00	72,649.00	100.00
	Unappropriated						
12-12-00-9500	Unappropriated Ending Fund Bal	<u>148,610.00</u>	<u>0.00</u>	<u>0.00</u>	<u>148,610.00</u>	<u>148,610.00</u>	<u>100.00</u>
	Unappropriated	<u>148,610.00</u>	<u>0.00</u>	<u>0.00</u>	<u>148,610.00</u>	<u>148,610.00</u>	<u>100.00</u>
12	Department	<u>1,001,361.00</u>	<u>42,500.68</u>	<u>212,438.08</u>	<u>788,922.92</u>	<u>788,922.92</u>	<u>78.79</u>
12	Water Fund	1,001,361.00	42,500.68	212,438.08	788,922.92	788,922.92	78.79
13 00	Water Development Fund						
	Contingency						
13-00-00-9000	Contingency	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
	Contingency	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
00		0.00	0.00	0.00	0.00	0.00	0.00
13	Department						
	Interfund Transfers						
13-13-00-8060	Transfer out to Water Fund	<u>200,000.00</u>	<u>0.00</u>	<u>200,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Interfund Transfers	200,000.00	0.00	200,000.00	0.00	0.00	0.00
13-13-00-9000	Contingency	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Contingency	0.00	0.00	0.00	0.00	0.00	0.00
13-13-00-9500	Unappropriated						
	Unappropriated Ending Fund Bal	<u>108,563.00</u>	<u>0.00</u>	<u>0.00</u>	<u>108,563.00</u>	<u>108,563.00</u>	<u>100.00</u>
	Unappropriated	<u>108,563.00</u>	<u>0.00</u>	<u>0.00</u>	<u>108,563.00</u>	<u>108,563.00</u>	<u>100.00</u>
13	Department	<u>308,563.00</u>	<u>0.00</u>	<u>200,000.00</u>	<u>108,563.00</u>	<u>108,563.00</u>	<u>35.18</u>
13	Water Development Fund	308,563.00	0.00	200,000.00	108,563.00	108,563.00	35.18
19	Sewer Fund						
19	Department						
	Personal Services						
19-19-00-1100	Regular Services	123,638.00	9,000.12	39,578.79	84,059.21	84,059.21	67.99
19-19-00-1300	Overtime	1,804.00	133.84	642.32	1,161.68	1,161.68	64.39
19-19-00-2100	Group Insurance	30,974.00	2,226.73	9,509.46	21,464.54	21,464.54	69.30
19-19-00-2200	Social Security	9,766.00	701.52	3,152.20	6,613.80	6,613.80	67.72
19-19-00-2300	Retirement Contributions	28,776.00	1,903.98	8,176.10	20,599.90	20,599.90	71.59
19-19-00-2500	Unemployment Compensation	124.00	9.09	41.03	82.97	82.97	66.91
19-19-00-2600	Workers' Compensation	1,266.00	6.45	316.46	949.54	949.54	75.00
19-19-00-2700	Oregon Paid Leave Tax	0.00	54.83	246.20	-246.20	-246.20	0.00
19-19-00-2950	Accrued Leave	<u>2,214.00</u>	<u>0.00</u>	<u>813.05</u>	<u>1,400.95</u>	<u>1,400.95</u>	<u>63.28</u>
	Personal Services	198,562.00	14,036.56	62,475.61	136,086.39	136,086.39	68.54
	Materials and Services						

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
19-19-00-3310	Auditing Services	3,300.00	0.00	1,634.60	1,665.40	1,665.40	50.47
19-19-00-3330	Legal Services	500.00	0.00	0.00	500.00	500.00	100.00
19-19-00-3340	Engineering Services	2,000.00	0.00	0.00	2,000.00	2,000.00	100.00
19-19-00-3350	Other Contractual Services	60,000.00	4,048.04	14,744.35	45,255.65	45,255.65	75.43
19-19-00-4000	In Lieu of Franchise Fee	26,324.00	6,815.44	6,815.44	19,508.56	19,508.56	74.11
19-19-00-4100	Sewer Treatment Fees	116,000.00	9,792.83	28,497.28	87,502.72	87,502.72	75.43
19-19-00-4120	Sewer System Dev Fees	4,117.00	0.00	0.00	4,117.00	4,117.00	100.00
19-19-00-4310	Building Maintenance	2,000.00	7.12	963.16	1,036.84	1,036.84	51.84
19-19-00-4320	EquipmentSoftware Maintenance	8,000.00	292.84	1,151.90	6,848.10	6,848.10	85.60
19-19-00-4350	Vehicle Maintenance	1,000.00	70.98	91.40	908.60	908.60	90.86
19-19-00-4400	Rental Fees	0.00	0.00	0.00	0.00	0.00	0.00
19-19-00-5200	Insurance and Bonds	13,360.00	0.00	12,705.98	654.02	654.02	4.90
19-19-00-5400	Legal NoticesAdvertising	500.00	26.24	105.00	395.00	395.00	79.00
19-19-00-5810	Travel and Training	1,600.00	0.00	0.00	1,600.00	1,600.00	100.00
19-19-00-5830	Dues, Subscriptions, Programs	400.00	0.00	540.46	-140.46	-140.46	-35.12
19-19-00-6110	Office Supplies	800.00	0.00	140.43	659.57	659.57	82.45
19-19-00-6120	Postage	4,300.00	0.00	0.00	4,300.00	4,300.00	100.00
19-19-00-6130	Telephone and Internet Service	3,200.00	216.58	778.62	2,421.38	2,421.38	75.67
19-19-00-6150	Materials and Supplies	12,000.00	6.79	2,402.55	9,597.45	9,597.45	79.98
19-19-00-6160	UniformsPPE	250.00	0.00	0.00	250.00	250.00	100.00
19-19-00-6170	Treatment Chemicals	14,000.00	3,025.50	4,852.00	9,148.00	9,148.00	65.34
19-19-00-6210	Natural Gas	300.00	6.75	24.31	275.69	275.69	91.90
19-19-00-6220	Electricity	8,000.00	512.73	2,177.25	5,822.75	5,822.75	72.78
19-19-00-6260	Gasoline	2,200.00	62.88	375.99	1,824.01	1,824.01	82.91
19-19-00-6600	Miscellaneous	<u>900.00</u>	<u>77.41</u>	<u>272.14</u>	<u>627.86</u>	<u>627.86</u>	<u>69.76</u>
	Materials and Services	285,051.00	24,962.13	78,272.86	206,778.14	206,778.14	72.54
19-19-00-7410	Capital Outlay Equipment	<u>7,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,500.00</u>	<u>7,500.00</u>	<u>100.00</u>
	Capital Outlay	7,500.00	0.00	0.00	7,500.00	7,500.00	100.00
19-19-00-7501	Capital Construction K Street Pump Station Project	60,000.00	0.00	0.00	60,000.00	60,000.00	100.00
19-19-00-7503	Septic Tank ReplaceAbandon	<u>60,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>60,000.00</u>	<u>60,000.00</u>	<u>100.00</u>
	Capital Construction	120,000.00	0.00	0.00	120,000.00	120,000.00	100.00
19-19-00-7610	Debt Service Principal CWSRF 2014 R23550	19,431.00	0.00	0.00	19,431.00	19,431.00	100.00
19-19-00-7615	Interest CWSRF 2014 R23550	6,707.00	0.00	0.00	6,707.00	6,707.00	100.00
19-19-00-7616	Interest CWSRF 2015 R23551	4,710.00	0.00	0.00	4,710.00	4,710.00	100.00
19-19-00-7617	Interest CWSRF 2017 R23552	26,033.00	0.00	0.00	26,033.00	26,033.00	100.00
19-19-00-7618	Fees CWSRF 2014 R23550	1,296.00	0.00	0.00	1,296.00	1,296.00	100.00
19-19-00-7619	Fees CWSRF 2015 R23551	1,199.00	0.00	0.00	1,199.00	1,199.00	100.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
19-19-00-7620	Principal CWSRF 2015 R23551	16,974.00	0.00	0.00	16,974.00	16,974.00	100.00
19-19-00-7621	Fees CWSRF 2017 R23552	0.00	0.00	0.00	0.00	0.00	0.00
19-19-00-7630	Principal CWSRF 2017 R23552	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Debt Service	76,350.00	0.00	0.00	76,350.00	76,350.00	100.00
19-19-00-8060	Interfund Transfers Transfer out to General Fund	<u>127,402.00</u>	<u>0.00</u>	<u>127,402.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Interfund Transfers	127,402.00	0.00	127,402.00	0.00	0.00	0.00
19-19-00-9000	Contingency Contingency	<u>72,542.00</u>	<u>0.00</u>	<u>0.00</u>	<u>72,542.00</u>	<u>72,542.00</u>	<u>100.00</u>
	Contingency	72,542.00	0.00	0.00	72,542.00	72,542.00	100.00
19-19-00-9500	Unappropriated Unappropriated Ending Fund Bal	<u>163,264.00</u>	<u>0.00</u>	<u>0.00</u>	<u>163,264.00</u>	<u>163,264.00</u>	<u>100.00</u>
	Unappropriated	<u>163,264.00</u>	<u>0.00</u>	<u>0.00</u>	<u>163,264.00</u>	<u>163,264.00</u>	<u>100.00</u>
19	Department	<u>1,050,671.00</u>	<u>38,998.69</u>	<u>268,150.47</u>	<u>782,520.53</u>	<u>782,520.53</u>	<u>74.48</u>
19	Sewer Fund	1,050,671.00	38,998.69	268,150.47	782,520.53	782,520.53	74.48
22	Sewer Development Fund						
22	Department						
22-22-00-7500	Capital Construction Capital Improvements	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Capital Construction	0.00	0.00	0.00	0.00	0.00	0.00
22-22-00-8100	Interfund Transfers Transfer out to Sewer Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
22-22-00-9000	Contingency Contingency	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

<u>Account Number</u>	<u>Description</u>	<u>Budgeted Amount</u>	<u>Period Amount</u>	<u>YTD Amount</u>	<u>YTD Variance</u>	<u>Available</u>	<u>% Available</u>
	Contingency	0.00	0.00	0.00	0.00	0.00	0.00
22-22-00-9500	Unappropriated Unappropriated Ending Fund Bal	<u>12,097.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,097.00</u>	<u>12,097.00</u>	<u>100.00</u>
	Unappropriated	<u>12,097.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,097.00</u>	<u>12,097.00</u>	<u>100.00</u>
22	Department	<u>12,097.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,097.00</u>	<u>12,097.00</u>	<u>100.00</u>
22	Sewer Development Fund	12,097.00	0.00	0.00	12,097.00	12,097.00	100.00
Grand Total		5,003,257.00	168,739.93	1,103,417.14	3,899,839.86	3,899,839.86	0.7795

CITY OF COLUMBIA CITY- COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

October 31, 2024

	Governmental Fund Types					Proprietary Fund Types Enterprise Funds				Total Memorandum (only)	
	General	Equipment Reserve	Street	Street Development	Park Development	Storm Drain Development	Water	Water Development	Sewer		Sewer Development
ASSETS AND OTHER DEBITS											
Assets:											
Cash and investments	241,611.00	66,482.48	508,632.13	185,922.43	57,710.75	9,766.16	186,942.52	104,970.98	374,463.97	10,260.53	1,746,762.95
Receivables:											-
Taxes	16,214.52										16,214.52
Accounts receivable - other	28,949.35						-		-		28,949.35
Accounts receivable - utility billings							54,319.77		45,048.44		99,368.21
Inventories			8,617.34								8,617.34
TOTAL ASSETS AND OTHER DEBITS	286,774.87	66,482.48	517,249.47	185,922.43	57,710.75	9,766.16	241,262.29	104,970.98	419,512.41	10,260.53	1,899,912.37
LIABILITIES, EQUITY AND OTHER CREDITS											
Liabilities:											
Accounts payable	34,064.78						-		-		34,064.78
Payroll liabilities	17,542.54										17,542.54
Building Assessment Liability	4.60										4.60
Deposits	75.00						4,474.92		4,549.22		9,099.14
Assessments on fines											-
Deferred revenue:											
Property taxes	19,108.00										19,108.00
Celebration											-
Shop with a Cop											-
Housing rehabilitation loans	23,918.00										23,918.00
TOTAL LIABILITIES	94,712.92	-	-	-	-	-	4,474.92	-	4,549.22	-	103,737.06
Equity and other credits:											
Fund balances:											
Unreserved:											
Undesignated	192,061.95	66,482.48	517,249.47	185,922.43	57,710.75	9,766.16	236,787.37	104,970.98	414,963.19	10,260.53	1,796,175.31
Total fund balance	192,061.95	66,482.48	517,249.47	185,922.43	57,710.75	9,766.16	236,787.37	104,970.98	414,963.19	10,260.53	1,796,175.31
TOTAL EQUITY AND OTHER CREDITS	192,061.95	66,482.48	517,249.47	185,922.43	57,710.75	9,766.16	236,787.37	104,970.98	414,963.19	10,260.53	1,796,175.31
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	286,774.87	66,482.48	517,249.47	185,922.43	57,710.75	9,766.16	241,262.29	104,970.98	419,512.41	10,260.53	1,899,912.37
REVENUES:	240,357.23	1,122.84	64,268.58	3,140.13	974.69	164.93	470,106.69	3,344.19	200,187.14	173.27	983,839.69
EXPENDITURES:	395,869.67	-	26,958.92	-	-	-	212,438.08	200,000.00	268,150.47	-	1,103,417.14
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	(155,512.44)	1,122.84	37,309.66	3,140.13	974.69	164.93	257,668.61	(196,655.81)	(67,963.33)	173.27	(119,577.45)
FUND BALANCE/RETAINED EARNINGS 7/1/24	347,574.39	65,359.64	479,939.81	182,782.30	56,736.06	9,601.23	(20,881.24)	301,626.79	482,926.52	10,087.26	1,915,752.76
FUND BALANCE/RETAINED EARNINGS Current	192,061.95	66,482.48	517,249.47	185,922.43	57,710.75	9,766.16	236,787.37	104,970.98	414,963.19	10,260.53	1,796,175.31

City Council Meeting Minutes

THURSDAY, OCTOBER 17, 2024 – 6:00 PM
COLUMBIA CITY, CITY HALL – 1840 SECOND STREET
CITY OF COLUMBIA CITY, COLUMBIA COUNTY, OREGON

AGENDA ITEM 1

CALL TO ORDER/ROLL CALL:

CONVENED:

Mayor Katrina Claridge called the Regular Meeting to order at 6:00 pm.

COUNCIL MEMBERS PRESENT:

Council President Rob Forman
Councilor Gordon Thistle
Councilor Connie Quick
Councilor Lyle Blum

COUNCIL MEMBERS ABSENT:

None.

ALSO PRESENT:

Kim Karber, City Administrator/Recorder
Micah Rogers, Public Works Superintendent
Helen Johnson, Office Supervisor

ATTORNEY PRESENT:

None

A quorum was present and due notice had been published.

1.1 Swearing in of newly appointed councilor Lyle Bluhm by Kim Karber.

AGENDA ITEM 2

CITIZEN INPUT:

2.1 Representative from the Sheriff's office to discuss jail levy.

James MacFarland with the Columbia County Sheriff's office went over some facts on how the jail levy, currently on the ballot, would continue to fund the operations of the jail.

2.2 Jak Massey, South Columbia County Chamber of Commerce update.

This item was removed from the agenda.

AGENDA ITEM 3

COUNCIL REPORTS:

3.1 Audit Committee: Councilor Forman reported they met on 9/17. They worked on getting processes unified, looked at cost savings, and did the standard audit and everything looked good.

3.2 Hazard Committee: Councilor Quick reported they are not meeting again until January.

3.3 Parks Committee: Mayor Claridge reported they discussed Datis and Carolyn King and possible improvements, Harvard Park will be next. The City did receive a grant for \$40,000 for a Parks Master Plan update.

3.4 Streets Committee: No report.

3.5 Water & Sewer Committee: No report.

AGENDA ITEM 4

CONSENT AGENDA:

- 4.1 **Bills paid with check numbers 35124 through 35169 during the month of September 2024.**
- 4.2 **Expense vs Budget Report for the month ending September 2024.**
- 4.3 **Revenue Analysis Report for the quarter ending September 2024.**
- 4.4 **Combined balance sheet for the month ending September 2024.**
- 4.5 **Minutes of the September 19, 2024, Regular City Council Meeting.**
- 4.6 **Activity Report from the Chief of Police for the month of September 2024.**
- 4.7 **Activity Report from the Public Works Superintendent for the month of September 2024.**
- 4.8 **Activity Report from the City Administrator for the month of September 2024.**

THE COUNCIL APPROVED THE CONSENT AGENDA BY UNANIMOUS ROLL CALL VOTE.

AGENDA ITEM 5

UNFINISHED BUSINESS:

None.

AGENDA ITEM 6

NEW BUSINESS:

- 6.1 **Ratify Backflow Contract between Olson LLC and the City of Columbia City.**

MOVED (FORMAN), SECONDED (QUICK), AND CARRIED UNANIMOUSLY TO APPROVE THE BACKFLOW TESTING CONTRACT WITH OLSON LLC.

- 6.2 **Review OLCC Special Event License for Caples House Museum.**

MOVED (THISTLE), SECONDED (QUICK), AND CARRIED UNANIMOUSLY TO APPROVE THE OLCC SPECIAL EVENT LICENSE FOR CAPLES HOUSE MUSEUM.

- 6.3 **Review memo from our City Planner, Lauren Scott, requesting a moratorium on new development in the special flood hazard zone.**

MOVED (FORMAN), SECONDED (GORDON), AND CARRIED UNANIMOUSLY TO APPROVE THE SIX-MONTH MORATORIUM ON NEW DEVELOPMENT IN THE SPECIAL FLOOD HAZARD ZONE.

- 6.4 **Review memo from Helen Johnson, Planning Administrative Assistant, requesting input and guidance on minimum lot sizes in residential zones as outlined in the City's Development Code.**

COUNCILS CONCENSUS FOR HELEN TO TAKE BACK TO THE PLANNING COMMISSION IS THEY ARE NOT IN FAVOR OF REDUCING THE LOT SIZE TO 7000 SQUARE FEET IN THE R2 ZONE.

- 6.5 **Obligation of ARPA funds.**

MOVED (FORMAN), SECONDED (QUICK), AND CARRIED UNANIMOUSLY TO APPROVE THE OBLIGATION OF ARPA FUNDS FOR THE PURCHASE OF THREE MICROSOFT SURFACE TABLETS FOR THE POLICE DEPARTMENT.

AGENDA ITEM 7

OTHER BUSINESS:

- 7.1 **Review OLCC Event license for Michael Allen Harrison in the Community Hall.**

MOVED (QUICK), SECONDED (BLUHM), AND CARRIED UNANIMOUSLY TO APPROVE THE OLCC PERMIT FOR MICHAEL ALLEN HARRISON AT THE COMMUNITY HALL.

3 Regular City Council Meeting
October 17, 2024

AGENDA ITEM 8 ADJOURNMENT:

8.1 There being no further business to come before the Council, the meeting adjourned at 6:42 pm.

APPROVED:

Katrina Claridge
Mayor

ATTEST:

Kim Karber
City Administrator/Recorder

November 12, 2024

**ADMINISTRATIVE
MEMORANDUM TO:**

City Council of Columbia City

THRU: City Administrator Kim Karber

SUBJECT: Police Department Report (October 2024)

Please see the following regarding law enforcement operations during the noted reporting period

PERSONNEL

Reserve Officer Mansheim continues to provide information technology support and evidence custodian duties for the Department. He performed patrol duties, traffic enforcement, and community policing operations by providing 24 hours of service to the community. Sgt. Mansheim is continuing to work with Mark43 to maintain our report writing system. He also verifies our state and federal mandated information reports generated within our Mark43 system. He continues to oversee our evidence security and documentation.

Officer Goodwin continues to provide patrol operations, traffic enforcement, and follows up cases as assigned. She is continuing to learn and grow in her role as a Patrol Officer.

Reserve Officer Hasenkamp contributed 8 volunteer hours this month.

Reserve Officer Steven Bubar contributed 64 paid hours this month.

The police Department serviced the following calls for service during October 2024. 1 abandoned vehicle, 1 assist fire, 15 animal complaints, 1 assist agency, 2 assist persons, 1 community contact, 1 civil call, 1 civil enforcement, 1 disturbance fight, 1 disturbance verbal, 7 follow ups, 2 harassment/threats, 1 hazard, 1 motorist assist, 1 noise complaint, 2 overdose calls, 68 premise checks, 1 lost/found property, 5 suspicious circumstance, 1 suspicious person, 3 suspicious vehicles, 1 suicide threat, 1 sex crime adult, 1 non-injury traffic crash, 1 cold theft, 3 traffic complaints, 1 trespass, 19 traffic stops, 3 welfare checks, in all the Police Department serviced 154 activities.

TRAINING

MEETINGS

MISCELLANENOUS

On October 24th we organized a traffic detail from Clatskanie to Rainier. We issued 20 citations, 50 warnings, and had 1 arrest for illegal drug possession.

Respectfully submitted,

Chief: Jerry Bartolomucci



The City of Columbia City
Public Works Department
In Columbia County on the Columbia River
P.O. Box 189 - 1755 Second Place
Columbia City, Oregon 97018
Phone(503)366-0454 - Fax(503)366-0724
E-mail www.columbia-city.org

November 14, 2024

Public Works Activities Report Ending October 31, 2024

To The Mayor and City Council:

WATER PUMPED IN GALLONS:

2024:	Col, City:	St Helens	Total:	Diff:	YTD:
Jan	4,128,510	19,448	4,147,958		4,147,958
Feb	3,667,300	122,677	3,789,977	-357,981	7,937,935
Mar	3,984,890	189,244	4,174,134	+384,157	12,112,069
Apr	3,407,350	756,976	4,164,326	-9,808	16,276,395
May	3,822,620	1,130,976	4,953,596	+799,270	21,229,991
Jun	3,003,720	2,902,988	5,906,708	+953,112	27,136,699
Jul	4,464,070	3,918,024	8,382,094	+2,475,386	35,518,793
Aug	5,933,790	1,149,676	7,083,466	-1,298,628	42,602,259
Sep	5,371,910	454,036	5,825,946	-1,257,520	48,428,205
Oct	4,385,180	44,880	4,430,060	-1,395,886	52,858,265
Nov					
Dec					
Total 2024					52,858,265

Water Dept. Work Orders Completed 2024:

September:18

Total water work orders completed in 2024: 169

Current Output, P.W. Well: 145gpm

Water Loss for Billing Period: 9/19-10/21

Total Water Pumped: 656,420cuft.

Total Water Sold: 542,037cuft.

Water Loss: 114,383cuft.

Percentage Lost: 17.4%

Water Loss Change From Previous Period. -23,620cuft.

- The leak repair did not reduce the water loss as much as I had estimated it would. I believe we have another growing leak somewhere. We will be working on locating it.
- The water service line inventory has been completed and submitted to the State.

SEWER FLOW IN GALLONS:

2024:	Total:	St. H	Billable	Diff:	YTD:
Jan	4,390,020	1,005,742	3,384,278		4,390,020
Feb	3,995,207	969,522	3,025,685		8,385,227
Mar	4,201,810	1,001,336	3,200,474	+206,603	12,587,037
Apr	4,257,020	936,892	3,320,128	+55,210	16,844,057
May	4,159,050	968,004	3,191,046	-97,970	21,003,107
Jun	4,134,730	1,013,078	3,121,652	-24,320	25,137,837
Jul	4,164,050	1,118,496	3,045,554	+29,320	29,301,887
Aug	4,192,590	1,076,348	3,116,242	+28,540	33,494,477
Sep	3,769,340	606,288	3,163,052	-423,250	37,263,817
Oct	3,831,740	628,770	3,202,970	+62,400	41,095,557
Nov					
Dec					
Total: 2024					41,095,557

Sewer Dept. Work Orders Completed 2024: 25

- Nothing to report.

PARKS

- Lots of leaves.

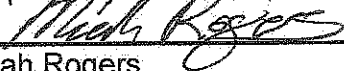
STREETS/STORM

- We completed some drain and asphalt berm repairs.

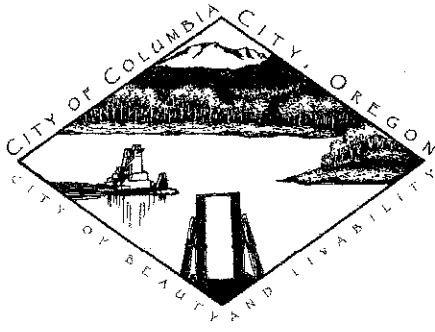
MISC

- Nothing to report.

Respectfully Submitted,



Micah Rogers
Public Works Superintendent



City of Columbia City
PO Box 189 ♦ 1840 Second Street
Columbia City, Oregon 97018
Phone (503) 397-4010 ♦ Fax (503) 366-2870
E-mail lrivers@columbia-city.org
Web site www.columbia-city.org

MEMO

DATE: 11/1/2024
TO: Mayor and City Council
FROM: Kim Karber, City Administrator/Recorder
RE: Activities Report

-
- 9/30-10/4/24 I was on vacation 😊
 - 10/7/24 I had a meeting with Julian with some outstanding questions regarding the Water Management and Conservation Plan.
 - 10/8/24 Started training Rachel.
 - 10/8/24 I attended a webinar meeting with the Local Emergency Planning Commission.
 - 10/8/24 Micah and I attended the Parks Committee meeting.
 - 10/9/24 I attended a webinar meeting with PERS training.
 - 10/15/24 I attended a webinar meeting with HRA/Veba training.
 - 10/22/24 Helen & I attended the City/County dinner in Scappoose.
 - 10/24/24 I attended a webinar training on Executive Sessions by OR Govt Ethics Comm.
 - 10/29/24 Discussed auditor proposals with audit committee.

City Council Meeting Minutes

THURSDAY, JANUARY 25, 2024 – 6:00 PM
COLUMBIA CITY, CITY HALL – 1840 SECOND STREET
CITY OF COLUMBIA CITY, COLUMBIA COUNTY, OREGON

AGENDA ITEM 1

CALL TO ORDER/ROLL CALL:

CONVENED:

Mayor Katrina Claridge called the Regular Meeting to order at 6:00 pm.

COUNCIL MEMBERS PRESENT:

Council President Gordon Thistle
Councilor Rob Forman
Councilor Jeff Reinan
Councilor Connie Quick

COUNCIL MEMBERS ABSENT:

None

ALSO PRESENT:

Kim Karber, Interim City Administrator/Recorder
Leahnette Rivers, Assistant City Administrator
Helen Johnson, Building, Court, Planning

ATTORNEY PRESENT:

None

A quorum was present and due notice had been published.

AGENDA ITEM 2

CITIZEN INPUT:

None.

AGENDA ITEM 3

COUNCIL REPORTS:

None.

AGENDA ITEM 4

CONSENT AGENDA:

- 4.1 Bills paid with check numbers 34684 through 34728 during the month of December 2023.
- 4.2 Expense vs Budget Report for the month ending December 31, 2023.
- 4.3 Revenue Analysis Report for the month ending December 31, 2023.
- 4.4 Combined balance sheet for the month ending December 31, 2023.
- 4.5 Minutes of the December 21, 2023, Regular City Council Meeting.
- 4.6 Activity Report from the Chief of Police for the month of December 2023.
- 4.7 Activity Report from the Public Works Superintendent for the month of December 2023.
- 4.8 Minutes of the December 12, 2023, Audit Committee Meeting.
- 4.9 Reappoint Barbara Gordon and Suella Kovich to the Audit Committee.
- 4.10 Reappoint Lyle Bluhm and Kit Gardes to the Budget Committee.
- 4.11 Reappoint Doug Calkins and Mark Stevens to the Planning Committee.
- 4.12 Reappoint Gary Hudson and Frank Hupp to the Hazard Mitigation Team.

THE COUNCIL APPROVED THE CONSENT AGENDA BY UNANIMOUS ROLL CALL VOTE.

AGENDA ITEM 5 **UNFINISHED BUSINESS:**

5.1 **City Council selection of candidate to fill the open City Council position.**

MOVED (THISTLE), SECONDED (FORMAN) AND CARRIED UNANIMOUSLY TO APPOINT CONNIE QUICK TO FILL THE CITY COUNCIL POSITION. CONNIE QUICK SWORN INTO OFFICE BY KIM KARBEN.

5.2 **Second reading of Council Bill No. 23-273; Ordinance No. 24-735-O: An Ordinance repealing Ordinance No. 348.**

The Council completed the second reading of Council Bill No. 22-273.

MOVED (THISTLE), SECONDED (REINAN), AND CARRIED UNANIMOUSLY TO ADOPT COUNCIL BILL 23-273.

AGENDA ITEM 6 **NEW BUSINESS:**

6.1 **Election of Council President.**

MOVED (THISTLE), SECONDED (REINAN) AND CARRIED UNANIMOUSLY TO ELECT COUNCIL MEMBER ROB FORMAN AS CITY COUNCIL PRESIDENT FOR THE CITY OF COLUMBIA CITY.

6.2 **Committee Appointments.**

MAYOR CLARIDGE ASSIGNED CITY COUNCIL COMMITTEES AS FOLLOWS: COUNCILOR FORMAN AS A MEMBER OF THE AUDIT COMMITTEE, MAYOR CLARIDGE TO CHAIR THE PARKS COMMITTEE WITH COUNCILOR REINAN AS A MEMBER, COUNCILOR FORMAN TO CHAIR THE STREETS COMMITTEE, COUNCILOR THISTLE TO CHAIR THE WATER AND SEWER COMMITTEE, AND COUNCILOR QUICK AS A MEMBER OF THE HAZARD COMMITTEE.

6.3 **First reading of Council Bill No. 24-974: An Ordinance amending Ordinance No. 99-548-O, an Ordinance creating a Planning Commission for the City of Columbia City; prescribing their powers and duties; and establishing the term of office of their members.**

The Council completed the first reading of Council Bill No. 24-974.

6.4 **Council Bill No. 24-975; Resolution No. 24-1309-R: A Resolution authorizing and approving an amended Clean Water State Revolving Fund Loan Agreement between the State of Oregon acting by and through its Department of Environmental Quality and the City of Columbia City, Oregon; amending Resolution No. 23-1295-R.**

MOVED (FORMAN), SECONDED (REINAN) AND CARRIED UNANIMOUSLY TO ADOPT COUNCIL BILL NO. 24-975 TO APPROVE THE AMENDED CLEAN WATER STATE REVOLVING FUND LOAN AGREEMENT WITH THE STATE OF OREGON.

6.5 **Request for Relief of ADU charges for pre-existing structure as submitted by Carrie Tracy of 655 Franklin Street.**

After the Mayor and Council discussed the waiving of ADU charges they came to a consensus to do some further research on what other options there are in these circumstances and possible waiver request programs.

6.6 Intergovernmental Partnership Agreement for ePermit System and Services between The State of Oregon, acting by and through the Department of Consumer and Business Services Building Codes Division and the City of Columbia City.

MOVED (REINAN), SECONDED (THISTLE) AND CARRIED UNANIMOUSLY TO APPROVE THE UPDATED INTERGOVERNMENTAL PARTNERSHIP AGREEMENT FOR THE EPERMITTING SYSTEM.

6.7 Ratify hiring Steven Bubar as a paid part-time Police Officer.

MOVED (REINAN), SECONDED (THISTLE) AND CARRIED UNANIMOUSLY TO APPROVE THE HIRING OF OFFICER BUBAR AS OF JANUARY 1, 2024.

6.8 Consideration of donation request from the GLOW Team at Columbia River PUD.

MOVED (QUICK), SECONDED (THISTLE) AND CARRIED UNANIMOUSLY FOR THE CITY TO NOT MAKE A DONATION TO THE GLOW TEAM AT THE PUD.

6.9 City Council discussion about how to move forward with filling the City Administrator position. The Council may choose to go into Executive Session in accordance with ORS 192.660(2)(a) to consider the employment of a public officer, employee, staff member or individual agent.

COUNCIL WENT INTO EXECUTIVE SESSION AT 6:35 AND RETURNED TO REGULAR SESSION AT 7:07.

Mayor and Council will do a review every six months for the next two years to look at the progress being made by the City Administrator. Any increases have yet to be determined.

MOVED (THISTLE), SECONDED (REINEN) AND CARRIED UNANIMOUSLY TO APPOINT KIM KARBEN AS CITY ADMINISTRATOR.

AGENDA ITEM 7

OTHER BUSINESS:

Staff check in: Mayor Claridge would like to start doing regular check-in's with City Staff to see if they have any concerns or items they would like to address. Councilor Forman encouraged them to come to meetings if there is something they want to discuss and to not wait. Leahnette made the recommendation that when the Council is doing the City Administrator's six month review, they also have City Staff do an evaluation.

City/County dinners: No one is receiving the email invitations for the quarterly city/county dinners. Vernonia is on the schedule to hold it for first quarter. Kim will reach out to them to see about getting everyone on the email list.

Policy/Goals/Objective setting for the year: Will look at doing a workshop to set goals after getting input from the different committees. Meetings will be held at the end of February and beginning of March.

AGENDA ITEM 8

ADJOURNMENT:

8.1 There being no further business to come before the Council, the meeting adjourned at 7:22 pm.

4 Regular City Council Meeting
January 25, 2024

APPROVED:

Katrina Claridge
Mayor

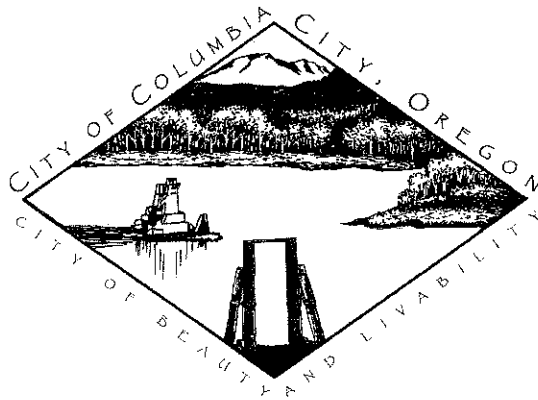
ATTEST:

Kim Karber

City Administrator/Recorder

The City of Columbia City

In Columbia County on the Columbia River



PARKS COMMITTEE MEETING MINUTES OCTOBER 8, 2024 - 6:00 P.M. City Hall Council Chambers – 1840 Second Street

Present:

Katrina Claridge, Committee Chair
Karen Shervey, Committee Member
Jim Wills, Committee Member
Sally Ann Marson, Committee Member
Kim Karber, City Administrator
Micah Rogers, Public Works Superintendent

Katrina called the meeting to order at 6:04 p.m.

Carolyn King Park: Parks Committee members visited Carolyn King Park, and their observations were: It is a clean park with a great view and people do use it. Tim Lammers is doing a great maintaining the Park. Currently there are no flowers, maybe an addition of some flowers or bushes in the beds. There is irrigation up there, but the soil is not great (clay). See attached for other observations.

Datis Park: Parks Committee members visited Datis Park, and their observations were: Another great little park with a view. Improve sitting area, possibly a picnic table with a cover, but would need to consider how it would affect the view. Removing the prickly bushes and replacing them with something else that is easier to maintain. Put in some type of access to the river? Parking is a concern, where should they be parking?

Other Park updates or reports: None.

Other Business:

- Sally Ann has received several phone calls stating that Marson's Garden is looking good!
- Park Committee members will look at Harvard Park for the next meeting.

The next meeting was scheduled for Wednesday, November 6, 2024, at 6:00 p.m.

The meeting was adjourned at 6:34 p.m.

Datis Park

Observations:

Small park with a bench located on top of riverbank with exceptional views of the Columbia River, Cascade Mountains including Mt. Hood and Mt. Adams. A thick green rope threaded through round topped posts creates a perimeter on the south, east, and north sides of park. The Strand St. creates the west border of the park. A hedge of living shrubbery, possibly Barberry, lines the perimeter following on the outside of the green rope. The river bank from the park to the beach is steep possibly between 75 -90 degrees steep. Blackberries grow on the river bank as well a few small shrublike trees at the beach/bank interface. The north side of the park abuts against a residential dwelling. On the south side beyond the green rope and hedge is an undeveloped space about 20 feet wide from Strand St. to the top of the river bank. This space is bordered on its south by a residential dwelling. Within this space are located large Fir trees and a large Oak tree. An unimproved path along a buried rain water drainage pipe goes down the steep river bank to the beach where rain water flows out of the pipe and onto the beach. City signage includes; Datis Park sign, large rock with historical information about the steamship Datis, and a 'No Beach Access' sign is placed along the unimproved path leading down the bank to the river.

Maintenance:

1. Lawn mowing
2. Shrub hedge trimming.
3. Blackberry removal.

Possible Improvements:

1. A fishing pier/viewing deck has been on the Parks five year budget for years.
 - a. If this ever materializes care must be given to the neighbors to maintain their privacy and protect their existing views from those who would use the fishing pier/view deck.
 - b. A fishing pier could be more problematic than a viewing deck
2. Because unique topography of the park a viewing deck could be constructed over the river bank at the required flood regulations height.
3. If the view deck extended east over the river bank to the edge of the foundation on the residence to the north, an unobstructed view of the Columbia River to the north and south would be available.

Datis Park continued:

4. Being on the beach, Datis Park is tied into the Columbia City Loop path system. Based on the maps included in the Parks Master Plan, the trail loop system includes River's Walk ,following McBride Creek up to 9th street then downhill to the river. At the river the trail follows on the beach north to Trestle beach and up to River's Walk along McBride Creek.
 - a. Datis Park should be an Access point to the river beach section of the loop.
5. A path built to code should be extended from the top of the river bank to the beach. The beach of the Columbia River from the mean highwater mark to the water is public property. The only exception is the beach north of Datis park for approximately 150 feet. This section of beach was exempt from the state lands law OAR 141-082-0260 (3) & (4) as it was in use prior to statehood.
 - a. The City should consider negotiating an easement over this approximate 150 feet of beach to allow greater public access.
6. A water fountain should be installed at the park.
7. The living hedge should be trimmed on the north to provide a privacy barrier between the park and the residence. On the east and south sides, the living hedge should be trimmed and maintained at a height below the top of the rounded posts that hold the green rope, so the green rope and posts are clearly visible.
8. The river bank should be kept clear of vegetation that would block or interfere with the view from the park.
9. Any development in Datis Park needs to avoid reducing or obstructing the existing view of residents along the Strand and H Street.
10. The speed limit along the Strand should be a maximum of 15 MPH as the Strand is one of the narrowest streets in the city and Datis Park is a walkin park used by pedestrians.
11. Vehicle parking should be prohibited at Datis Park as it obstructs the view of the residents along the Strand and on H Street.

King Park

Observations:

Small park with covered picnic table, bench, and some plantings along perimeter, located next to city water storage tanks. Panoramic view of the Columbia River, Cascade mountains and the Vancouver plain.

Maintenance:

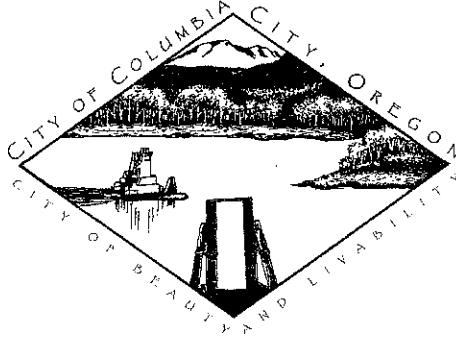
1. Keep lawn mowed and watered.
2. Keep plants watered and trimmed to avoid obstructing view.

Possible Improvements:

1. Drinking fountain.
2. Bathroom in northwest corner of property and shielded from view of neighbors.
3. Trail around perimeter of city property behind water storage tanks.
4. Increase protection for infrastructure controls this could be combined with #2.

The City of Columbia City

In Columbia County on the Columbia River



PARKS COMMITTEE MEETING MINUTES NOVEMBER 6, 2024 - 6:00 P.M. City Hall Council Chambers – 1840 Second Street

Present:

Karen Shervey, Committee Member
Jim Wills, Committee Member
Sally Ann Marson, Committee Member
Jack Hruska, Committee Member
Nell Harrison, Committee Member
Kim Karber, City Administrator

Kim called the meeting to order at 6:00 p.m.

Citizen Input

Kit Gardes was inquiring about the poop issue at the dog park from the newsletter and was wondering what was going to be done. Kim stated the City is looking for ideas, as it seems when the issue gets posted it gets better for a little while, but then it tapers off and Public Works is again having to deal with it while trying to maintain the park. There were suggestions for putting a permanent sign on the picnic bench, putting a suggestion box at the park to get the park users involved and having them help monitor.

Paulette Lichatowich mentioned the issue of vandalism at the porta potty at the library. It is not only used by the people working at the library, but also by folks at the dog park, walkers, delivery drivers, landscaping people, etc. There was the suggestion of hiring a service, besides Hudson, to come and clean the porta potties. Also, a suggestion of looking at getting a modular public restroom, we would need to consider where to put it.

Kit Gardes inquired about the status of Pixie Park. Kim reported we have received the updated deed information from the D.A.R. and it will be going before the council in November.

Harvard Park: Parks Committee members visited Harvard Park, and their observations were: Get new play equipment, Public Works is currently keeping an eye on the current equipment to make sure it is safe. Put in some type of parking area, there is a safety concern when cars are parallel parked on the right of way on 6th street that if a kid runs out into the street from between the cars, people might not be able to see them. A drinking fountain would also be a good addition. There is a nice open green space there as well, and it will be good to see what the residents want to see done with it through a survey.

Other Park updates or reports: Nell stated that Veteran's Park looks beautiful!

Other Business:

- Delta Kappa Gamma Society reached out and would like to donate a bench for a member that

recently passed away. They would like to have it at Datis, where it faces the river, because she loved watching the river. If it does not work at Datis, then somewhere else with a river view.

MOVED (HRUSKA), AND SECONDED (WILLS), AND CARRIED UNANIMOUSLY TO APPROVE THE PLACEMENT OF A BENCH IN DATIS OR PIXIE PARK, WHEREVER IT WILL FIT BEST SO YOU CAN VIEW THE RIVER.

- Park Committee members will look at Bundy Park for the next meeting.

The next meeting was scheduled for Tuesday, January 14, 2024, at 6:00 p.m.

The meeting was adjourned at 6:42 p.m.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2024



12700 SW 72nd Ave.
Tigard, OR 97234

CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON

FINANCIAL REPORT

2023-2024

CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON

MAYOR AND CITY COUNCIL MEMBERS AS OF JUNE 30, 2024

<u>NAME</u>	<u>TERM EXPIRES</u>
Katrina Claridge – Mayor	December 31, 2024
Rob Forman – Council President	December 31, 2026
Connie Quick	December 31, 2024
Gordon Thistle	December 31, 2026
Jeff Reinan	December 31, 2024

All the Council members will receive mail at the following address:

ADMINISTRATIVE

Kim Karber, Interim City Administrator
1840 Second Street
P.O. Box 189
Columbia City, Oregon 97018

LEGAL COUNSEL

Stephen Petersen, City Attorney
P.O. Box 459
Rainier, Oregon 97048

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

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**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

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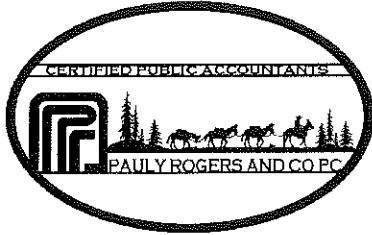
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**FINANCIAL
SECTION**



PAULY, ROGERS, AND CO., P.C.
12700 SW 72nd Ave. Tigard, OR 97234
(503) 620-2632 (503) 684-7524 FAX
www.paulyrogersandcocpas.com

October 22, 2024

To the Honorable Mayor and Members of the City Council
City of Columbia City

INDEPENDENT AUDITORS' REPORT

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Columbia City as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Columbia City as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Columbia City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Columbia City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Columbia City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Columbia City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Management has omitted the management's discussion and analysis report that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the, budgetary comparison information, and required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of

management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the listing of council members containing their term expiration dates, located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated October 22, 2024, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Kenneth Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C.

**CITY OF COLUMBIA CITY
COLUMBIA CITY, OREGON
MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)**

This section of the City of Columbia City's annual financial report presents management's discussion and analysis of the City's financial performance during the fiscal year ended June 30, 2024. Readers are encouraged to consider the information presented here in conjunction with the City's financial statements and notes, which follow this section.

Financial Highlights

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$7,343,017 (*net position*). Of this amount, \$98,429 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$87,695.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$1,141,993, an increase of \$74,116 in comparison with the prior year. Of the ending funding balance, \$8,617 is nonspendable, \$720,442 is restricted, and \$412,934 is unassigned. The unassigned fund balance amount is *available for spending* at the government's discretion.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$412,934 or 47 percent of total general fund expenditures.

Overview of the Financial Statements

This annual report consists of three parts: *management's discussion and analysis* (this section), the *basic financial statements*, and *required supplementary information*. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the city's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the City's operations in more detail than the government-wide statements. The governmental funds statements tell how general government services like public safety were financed in the short term as well as what remains for future spending. Proprietary funds statements offer short- and long-term financial information about the activities the government operates like businesses, such as the water and sewer systems.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Government-wide statements. The government-wide statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all the City's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position

may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes, franchise taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The government activities of the City of Columbia City include general administration, public safety, parks, and streets. The business-type activities of the City include water and sewer utility operations.

Fund financial statements. The fund financial statements provide more detailed information about the City's most significant *funds* - not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

The City has the following kinds of funds:

- *Governmental funds* - Most of the City's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- *Proprietary funds* - Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information. The City's *enterprise funds* (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Columbia City, assets exceeded liabilities by \$7,343,017 at the close of the most recent fiscal year.

The largest portion of the City's net position (84 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those

assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Columbia City's Net position

	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Assets:						
Current and other assets	\$1,253,093	\$1,170,781	\$865,525	\$905,338	\$2,118,618	\$2,076,119
Total non-current assets	2,559,750	2,554,169	7,327,955	6,677,687	9,887,705	9,231,856
Total assets	3,812,843	3,724,950	8,183,480	7,583,025	12,006,323	11,307,975
Deferred Outflows:						
Pension deferrals	196,061	195,646	141,975	141,674	338,036	337,320
Liabilities:						
Current and other liabilities	100,740	82,378	304,277	272,308	405,017	354,686
Long-term liabilities	534,615	446,471	3,911,062	3,250,955	4,445,677	3,697,426
Total liabilities	635,355	528,849	4,215,339	3,523,263	4,850,694	4,052,112
Deferred Inflows:						
Pension deferrals	87,376	195,959	63,272	141,902	150,648	337,861
Net Position:						
Invested in capital assets, net	2,559,750	2,554,169	3,599,192	3,548,879	6,158,942	6,103,048
Restricted for:						
Street development	654,105	612,069	-	-	654,105	612,069
Park development	56,736	54,129	-	-	56,736	54,129
Water development	-	-	301,597	287,477	301,597	287,477
Sewer development	9,601	9,251	10,087	9,614	19,688	18,865
Sewer Debt Service	-	-	53,520	-	53,520	-
Unrestricted	5,981	(33,830)	92,448	213,564	98,429	179,734
Total net position	\$3,286,173	\$3,195,788	\$4,056,844	\$4,059,534	\$7,343,017	\$7,255,322

Investments in capital assets in the amount of \$6,158,942 represents 84 percent of the City's net position. Resources from system development charges (SDC's) totaling \$1,032,126 represents 14 percent of the City's net position, and loan reserve requirements totaling \$53,520 represents 1 percent of the City's net position, both funds are restricted for specific purposes. The remaining balance of *unrestricted net position* in the amount of \$98,429 equal to 1 percent of the net position, may be used to meet the City's ongoing obligations to citizens and creditors. Unrestricted net position decreased by \$81,305 or 45 percent, during the current fiscal year.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

There was an increase of \$44,993 in restricted assets reported in connection with the City's governmental activities, while business-type restricted assets increased by \$68,113. The City's net position increased by \$87,695 during the current fiscal year.

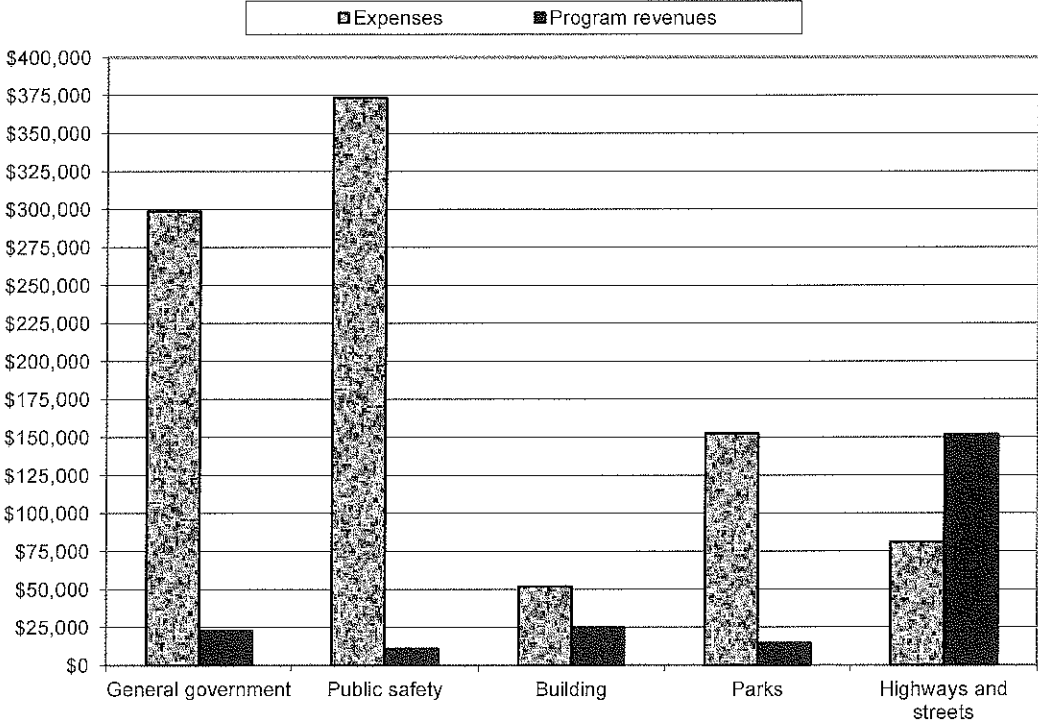
City of Columbia City's Changes in Net position

	Governmental activities		Business-type activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program revenues:						
Charges for services	\$50,327	\$70,563	\$1,138,782	\$1,133,795	\$1,189,109	\$1,204,358
Operating grants	175,295	241,646	-	-	175,295	241,646
General revenues:						
Property taxes	450,369	432,809	-	-	450,369	432,809
Intergovernmental	64,138	215,680	-	-	64,138	215,680
Licenses and permits	238,699	238,178	-	-	238,699	238,178
Miscellaneous	69,697	37,683	31,663	22,053	101,360	59,736
Capital grants and contributions	-	-	-	3,813	-	3,813
Total Revenues	1,048,525	1,236,559	1,170,445	1,159,661	2,218,970	2,396,220
Expenses:						
General government	298,812	356,652	-	-	298,812	356,652
Public safety	373,516	348,145	-	-	373,516	348,145
Building	51,956	61,577	-	-	51,956	61,577
Parks	152,679	99,585	-	-	152,679	99,585
Highways and streets	81,177	93,170	-	-	81,177	93,170
Interest	-	-	-	-	-	-
Water	-	-	610,559	580,504	610,559	580,504
Sewer	-	-	562,576	524,072	562,576	524,072
Total Expenses	958,140	959,129	1,173,135	1,104,576	2,131,275	2,063,705
Changes in net position	90,385	277,430	-2,690	55,085	87,695	332,515
Transfers	-	-	-	-	-	-
Change in net position	90,385	277,430	-2,690	55,085	87,695	332,515
Beginning net position	3,195,788	2,918,358	4,059,534	4,004,449	7,255,322	6,922,807
Ending net position	\$3,286,173	\$3,195,788	\$4,056,844	\$4,059,534	\$7,343,017	\$7,255,322

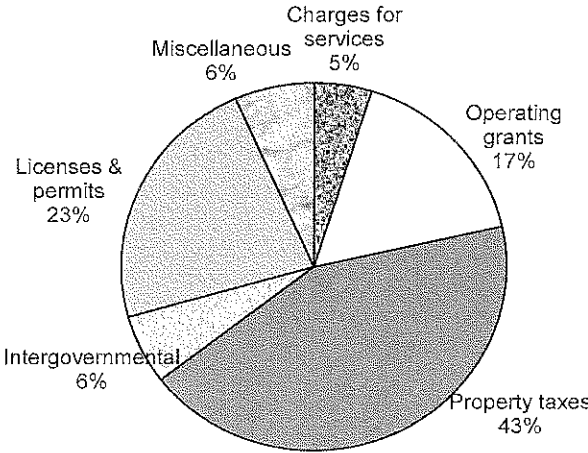
Governmental activities. Governmental activities increased the City's net position by \$90,385. Key differences between this year and last year are as follows:

- Total revenues decreased \$188,034 from the prior year.
- Operating grants were down \$66,351.
- Property taxes increased by \$17,560.
- Licenses and permits increased \$521.
- Intergovernmental decreased \$151,542.
- Miscellaneous revenues were up \$32,014.
- Total expenses decreased \$989 from the prior year.
- General government expenses decreased \$57,840.
- Building expenses were down \$9,621 over the prior year.
- Expenses for highways and street decrease \$11,993.
- Expenses for public safety increased \$25,371.
- Expenses for Parks were up \$53,094.

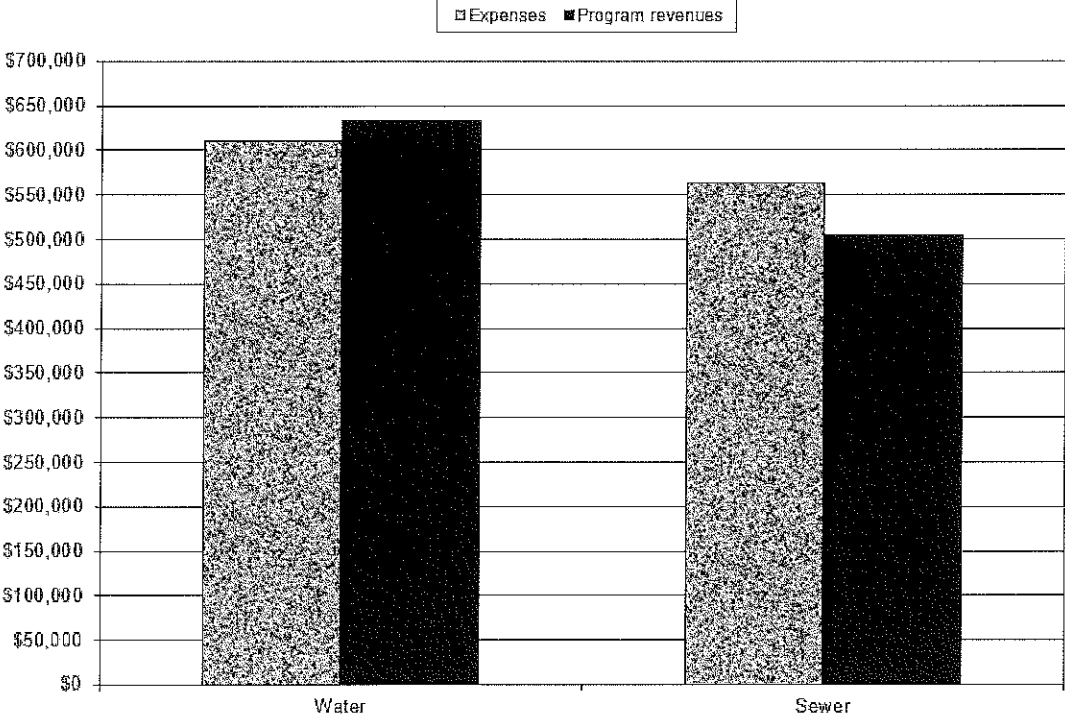
Expenses and Program Revenues - Governmental Activities



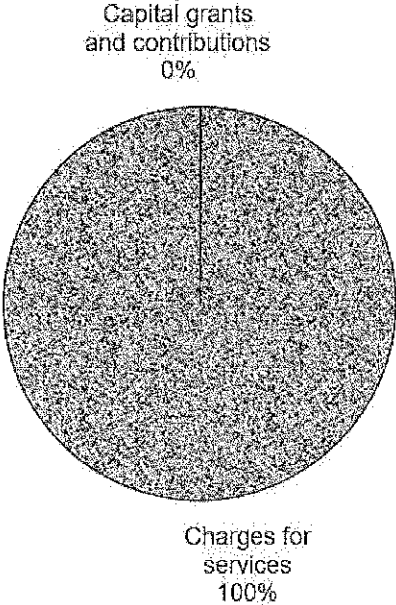
Revenues by Source - Governmental Activities



Expenses and Program Revenues - Business-type Activities



Revenues by Source - Business-type Activities



Business-type activities. Business-type activities decreased the City's net position by \$2,690. Key differences between this year and last year are as follows:

- Total revenues were up \$10,784 from the prior year.
- Charges for services increased \$4,987.
- Miscellaneous revenues increased \$9,610.
- Expenses were up \$68,559.
- Water expenses increased \$30,055.
- Sewer expenses increased \$38,504.

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$1,141,993, an increase of \$74,116 in comparison with the prior year. Of this amount, 36 percent (\$412,934) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remaining amount is either nonspendable (\$8,617) or restricted for specific purposes (\$720,442).

The general fund is the chief operating fund of the City. At the end of the current fiscal year, the general fund's unassigned fund balance was \$412,934, representing 47 percent of total general fund expenditures.

The fund balance of the City's general fund increased by \$29,557, or 8 percent during the current fiscal year.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Water and Sewer funds at the end of the year amounted to \$92,448, down \$121,116 from the prior year. Net position decreased during the last year by \$2,690, a minor change.

Budgetary Highlights

During the year, the City revised the budget four times by transfer of appropriations. Expenditures at year-end exceeded revenues during the year by \$12,482, resulting in an increase in fund balance.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2024, amounted to \$9,887,705 (net of accumulated depreciation). This investment in capital assets includes land, equipment and vehicles, buildings, water and sewer facilities, streets, and parks. More detailed information about the City's capital assets is presented in the notes to the financial statements.

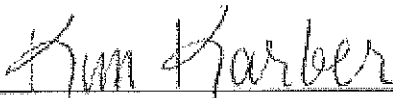
Long-term debt. The City has the following debt currently outstanding:

- Safe Drinking Water Revolving Fund Loan in the amount of \$1,505,830. Proceeds from this loan were used to complete Water Storage Reservoir and Groundwater Source Improvement Projects.
- Safe Drinking Water Revolving Fund Loan in the amount of \$84,816. Proceeds from this loan were used to complete a Groundwater Source Improvements Project.
- Safe Drinking Water Revolving Fund Loan in the amount of \$311,774. Proceeds from this loan were used for a Water Conservation Project.
- Safe Drinking Water Revolving Fund Loan in the amount of \$567,457. Proceeds from this loan were used for a Water Reservoir and Waterline Improvement Project.
- DEQ Clean Water State Revolving Fund Loan in the amount of \$294,692. Proceeds from this loan were used to complete a Sewer System Improvements Project.
- DEQ Clean Water State Revolving Fund Loan in the amount of \$290,314. Proceeds from this loan were used to complete a Sewer System Improvements Project.
- DEQ Clean Water State Revolving Fund Loan in the amount of \$955,000. Proceeds from this loan were used to complete a Sewer System Improvements Project.

State law provides a debt limit of 3 percent of the true cash value of all taxable property within the City's boundaries. The 3 percent does not apply to bonds issued for water or sanitary sewer system improvements. The City has not issued any debt subject to the 3 percent limit. The amount legally available for future indebtedness is \$12,870,806.

Requests for Information

This financial report is designed to provide our taxpayers, ratepayers, investors, and creditors with a general overview of the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Columbia City, PO Box 189, 1840 Second Street, Columbia City, OR 97018.



Kim Karber
City Administrator/Recorder

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

BASIC FINANCIAL STATEMENTS

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

STATEMENT OF NET POSITION

June 30, 2024

ASSETS	GOVERNMENTAL	BUSINESS TYPE	TOTAL
Current Assets:			
Cash and Investments	\$ 1,095,422	\$ 763,216	\$ 1,858,638
Accounts Receivable	66,433	128,729	195,162
Property Taxes Receivable	19,108	-	19,108
Internal Balances	63,513	(63,513)	-
Supply Inventory	8,617	37,093	45,710
Total Current Assets	<u>1,253,093</u>	<u>865,525</u>	<u>2,118,618</u>
Non-Current Assets			
Capital Assets, net	<u>2,559,750</u>	<u>7,327,955</u>	<u>9,887,705</u>
Total Non-Current Asset	<u>2,559,750</u>	<u>7,327,955</u>	<u>9,887,705</u>
Total Assets	<u>3,812,843</u>	<u>8,193,480</u>	<u>12,006,323</u>
DEFERRED OUTFLOWS			
Pension Deferrals	<u>196,061</u>	<u>141,975</u>	<u>338,036</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable and Accrued Liabilities	64,591	45,897	110,488
Unearned Revenue	3,483	-	3,483
Customer Deposits	-	8,806	8,806
Accrued Interest Payable	-	25,502	25,502
Long-Term Obligations, Current Portion	<u>32,666</u>	<u>224,072</u>	<u>256,738</u>
Total Current Liabilities	<u>100,740</u>	<u>304,277</u>	<u>405,017</u>
Long-Term Liabilities			
Proportionate Share of Net Pension Liability	534,615	387,135	921,750
Long-Term Obligations, Net of Current Portion	<u>-</u>	<u>3,523,927</u>	<u>3,523,927</u>
Total Long-Term Liabilities	<u>534,615</u>	<u>3,911,062</u>	<u>4,445,677</u>
Total Liabilities	<u>635,355</u>	<u>4,215,339</u>	<u>4,850,694</u>
DEFERRED INFLOWS			
Pension Deferrals	<u>87,376</u>	<u>63,272</u>	<u>150,648</u>
NET POSITION			
Net Investment in Capital Assets	2,559,750	3,599,192	6,158,942
Restricted for Street Development	654,105	-	654,105
Restricted for Park Development	56,736	-	56,736
Restricted for Water Development	-	301,597	301,597
Restricted for Sewer Development	9,601	10,087	19,688
Restricted for Sewer Debt Service	-	53,520	53,520
Unrestricted	<u>5,981</u>	<u>92,448</u>	<u>98,429</u>
Total Net Position	<u>\$ 3,286,173</u>	<u>\$ 4,056,844</u>	<u>\$ 7,343,017</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024**

Functions/Programs	Expenses	Program Revenues		
		Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government	\$ 298,812	\$ 20,432	\$ 2,731	\$ -
Public Safety	373,516	7,067	3,936	-
Building	51,956	22,828	2,000	-
Parks	152,679	-	14,593	-
Highways and Streets	81,177	-	152,035	-
Total Governmental Activities	958,140	50,327	175,295	-
Business-Type Activities				
Water	610,559	633,170	-	-
Sewer	562,576	505,612	-	-
Total Business Activities	1,173,135	1,138,782	-	-
Total Primary Government	\$ 2,131,275	\$ 1,189,109	\$ 175,295	\$ -

General Revenues

Property Taxes
Intergovernmental
Licenses and Permits
Miscellaneous

Total General Revenues

Change in Net Position

Beginning Net Position

Ending Net Position

The accompanying notes are an integral part of the basic financial statements.

Net Revenues (Expenses) and Changes in Net Position

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
\$ (275,649)	\$ -	\$ (275,649)
(362,513)	-	(362,513)
(27,128)	-	(27,128)
(138,086)	-	(138,086)
70,858	-	70,858
<u>(732,518)</u>	<u>-</u>	<u>(732,518)</u>
-	22,611	22,611
-	(56,964)	(56,964)
<u>-</u>	<u>(34,353)</u>	<u>(34,353)</u>
<u>(732,518)</u>	<u>(34,353)</u>	<u>(766,871)</u>
450,369	-	450,369
64,138	-	64,138
238,699	-	238,699
69,697	31,663	101,360
<u>822,903</u>	<u>31,663</u>	<u>854,566</u>
90,385	(2,690)	87,695
<u>3,195,788</u>	<u>4,059,534</u>	<u>7,255,322</u>
<u>\$ 3,286,173</u>	<u>\$ 4,056,844</u>	<u>\$ 7,343,017</u>

CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2024

	GENERAL	STREET FUND	STREET DEVELOP- MENT FUND
ASSETS			
Cash and Investments	\$ 387,455	\$ 458,848	\$ 182,782
Accounts Receivable	52,557	13,876	-
Property Taxes Receivable	19,108	-	-
Due from Other Funds	63,513	-	-
Supply Inventory	-	8,617	-
Total Assets	\$ 522,633	\$ 481,341	\$ 182,782
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
Liabilities:			
Accounts Payable and Accrued Liabilities	\$ 63,190	\$ 1,401	\$ -
Due to Other Funds	-	-	-
Deferred Revenue	3,483	-	-
Total Liabilities	66,673	1,401	-
Deferred Inflows:			
Loans Receivable	23,918	-	-
Unavailable Taxes	19,108	-	-
Total Deferred Inflows	43,026	-	-
Fund Balances:			
Nonspendable	-	8,617	-
Restricted For:			
Street Development	-	471,323	182,782
Park Development	-	-	-
Storm Drain Development	-	-	-
Unassigned	412,934	-	-
Total Fund Balances	412,934	479,940	182,782
Total Liabilities, Deferred Inflows, and Fund Balances	\$ 522,633	\$ 481,341	\$ 182,782

The accompanying notes are an integral part of the basic financial statements.

PARK DEVELOP- MENT FUND	STORM DRAIN DEVELOP- MENT FUND	TOTAL
\$ 56,736	\$ 9,601	\$ 1,095,422
-	-	66,433
-	-	19,108
-	-	63,513
-	-	8,617
<u>\$ 56,736</u>	<u>\$ 9,601</u>	<u>\$ 1,253,093</u>
\$ -	\$ -	\$ 64,591
-	-	-
-	-	3,483
<u>-</u>	<u>-</u>	<u>68,074</u>
-	-	23,918
-	-	19,108
<u>-</u>	<u>-</u>	<u>43,026</u>
-	-	8,617
-	-	654,105
56,736	-	56,736
-	9,601	9,601
-	-	412,934
<u>56,736</u>	<u>9,601</u>	<u>1,141,993</u>
<u>\$ 56,736</u>	<u>\$ 9,601</u>	<u>\$ 1,253,093</u>

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**RECONCILIATION OF BALANCE SHEET OF GOVERNMENTAL FUNDS
TO STATEMENT OF NET POSITION
June 30, 2024**

Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

Fund Balances		\$	1,141,993
<p>The cost of capital assets (land, buildings, improvements, machinery and equipment, infrastructure, and construction in progress) is reported as an expenditure in governmental funds. The statement of net assets includes those capital assets among the assets of the City as a whole.</p>			
Net Capital Assets			2,559,750
<p>The Statement of Net Position includes actuarially determined estimates for pension related assets, deferred outflows, liabilities and deferred inflows.</p>			
Net Pension Asset/Liability	\$	(534,615)	
Net Pension Deferrals		<u>108,685</u>	
Total Pension Items			(425,930)
<p>Accrued compensated absences are not due and payable in the current period and therefore are not reported in the funds.</p>			
Accrued Vacation and Comp Time			(32,666)
<p>Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.</p>			
Deferred Revenue			<u>43,026</u>
Total Net Position		<u>\$</u>	<u>3,286,173</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended June 30, 2024**

	GENERAL	STREET FUND	STREET DEVELOP- MENT FUND
REVENUES			
Property Taxes	\$ 448,346	\$ -	\$ -
Licenses, Permits and Fees	263,784	-	-
Intergovernmental Revenues	79,981	152,035	-
Fines and Forfeitures	7,067	-	-
Miscellaneous	65,338	21,577	8,084
Total Revenues	<u>864,516</u>	<u>173,612</u>	<u>8,084</u>
EXPENDITURES			
Current:			
General Government	266,888	-	-
Public Safety	340,164	-	-
Building	44,867	-	-
Parks	138,791	-	-
Highways and Streets	-	84,447	-
Capital Outlay	82,896	17,000	-
Total Expenditures	<u>873,606</u>	<u>101,447</u>	<u>-</u>
Excess of Revenues Over, -Under Expenditures	(9,090)	72,165	8,084
Other Financing Sources, -Uses			
Transfers In	49,853	-	-
Transfers Out	-	(49,853)	-
Total Other Financing Sources, -Uses	<u>49,853</u>	<u>(49,853)</u>	<u>-</u>
Net Change in Fund Balance	40,763	22,312	8,084
Beginning Fund Balance	383,377	446,422	174,698
Prior Period Adjustment	(11,206)	11,206	-
Ending Fund Balance	<u>\$ 412,934</u>	<u>\$ 479,940</u>	<u>\$ 182,782</u>

The accompanying notes are an integral part of the basic financial statements.

<u>PARK DEVELOP- MENT FUND</u>	<u>STORM DRAIN DEVELOP- MENT FUND</u>	<u>TOTAL</u>
\$ -	\$ -	\$ 448,346
-	-	263,784
-	-	232,016
-	-	7,067
<u>2,607</u>	<u>350</u>	<u>97,956</u>
<u>2,607</u>	<u>350</u>	<u>1,049,169</u>
-	-	266,888
-	-	340,164
-	-	44,867
-	-	138,791
-	-	84,447
-	-	<u>99,896</u>
-	-	<u>975,053</u>
<u>2,607</u>	<u>350</u>	<u>74,116</u>
-	-	49,853
-	-	<u>(49,853)</u>
-	-	-
<u>2,607</u>	<u>350</u>	<u>74,116</u>
<u>54,129</u>	<u>9,251</u>	<u>1,067,877</u>
-	-	-
<u>\$ 56,736</u>	<u>\$ 9,601</u>	<u>\$ 1,141,993</u>

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS - TO STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2024**

Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities

Excess of Revenues over Expenditures \$ 74,116

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capitalized expenditures	137,693	
Loss on Disposal	(34,650)	
Depreciation Expense	(97,462)	
	5,581	5,581

The Governmental Funds do not recognize the income effect of the actuarial estimates related to pensions.

Net Change in Pension Assets and Deferred Inflows 20,854

Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis of accounting, expenses and liabilities are reported regardless of when financial resources are available. This adjustment combines the net changes in liability balances.

Compensated Absences (9,521)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Deferred Revenues (645)

Change in Net Position \$ 90,385

The accompanying notes are an integral part of the basic financial statements.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**STATEMENT OF PROPRIETARY NET POSITION
June 30, 2024**

	WATER FUND	SEWER FUND	TOTAL
ASSETS			
Current Assets			
Cash and Investments	\$ 301,597	\$ 461,619	\$ 763,216
Accounts Receivable	76,105	52,624	128,729
Inventory	33,116	3,977	37,093
Total Current Assets	410,818	518,220	929,038
Non-Current Assets			
Capital Assets, net	4,768,056	2,559,899	7,327,955
Total Non-Current Assets	4,768,056	2,559,899	7,327,955
Total Assets	5,178,874	3,078,119	8,256,993
DEFERRED OUTFLOWS			
Net Pension Deferrals	87,889	54,086	141,975
LIABILITIES			
Current Liabilities			
Accounts Payable and Accrued Liabilities	29,084	16,813	45,897
Customer Deposits	4,389	4,417	8,806
Due to Other Funds	63,513	-	63,513
Long-Term Obligations, Current Portion	168,431	36,405	204,836
Accrued Interest Payable	20,911	4,591	25,502
Accrued Vacation Payable	10,951	8,285	19,236
Total Current Liabilities	297,279	70,511	367,790
Long-term Liabilities			
Proportionate Share of Net Pension Liability	239,655	147,480	387,135
Long-Term Obligations, Net of Current Portion	2,091,592	1,432,335	3,523,927
Total Long-term Liabilities	2,331,247	1,579,815	3,911,062
Total Liabilities	2,628,526	1,650,326	4,278,852
DEFERRED INFLOWS			
Net Pension Deferrals	39,168	24,104	63,272
NET POSITION			
Net Investment in Capital Assets	2,508,033	1,091,159	3,599,192
Restricted for SDC's	301,597	10,087	311,684
Restricted for Debt Service	-	53,520	53,520
Unrestricted	(210,561)	303,009	92,448
Total Net Position	\$ 2,599,069	\$ 1,457,775	\$ 4,056,844

The accompanying notes are an integral part of the basic financial statements.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2024**

	WATER FUND	SEWER FUND	TOTAL
OPERATING REVENUES			
Service Charges	\$ 633,170	\$ 505,612	\$ 1,138,782
Miscellaneous	87	601	688
Total Operating Revenues	633,257	506,213	1,139,470
OPERATING EXPENSES			
Personal Service	213,783	179,815	393,598
Materials and Services	223,040	284,039	507,079
Temporary until FA Complete	-	-	-
Depreciation	136,694	84,144	220,838
Total Operating Expenses	573,517	547,998	1,121,515
Operating Income -Loss	59,740	(41,785)	17,955
NONOPERATING REVENUES -EXPENSES			
Interest	15,025	15,950	30,975
Bond & Loan Interest Expense	(37,042)	(14,578)	(51,620)
Total Nonoperating Revenues -Expenses	(22,017)	1,372	(20,645)
Change in Net Position	37,723	(40,413)	(2,690)
NET POSITION, Beginning of Year	2,561,346	1,498,188	4,059,534
NET POSITION, End of Year	\$ 2,599,069	\$ 1,457,775	\$ 4,056,844

The accompanying notes are an integral part of the basic financial statements.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2024**

	WATER FUND	SEWER FUND	TOTAL
Cash Flows from Operating Activities:			
Cash Received from Customers	\$ 635,873	\$ 649,269	\$ 1,285,142
Cash Paid to Suppliers	(132,683)	(282,579)	(415,262)
Cash Paid to Employees	(218,317)	(181,710)	(400,027)
Net Cash Provided -Used by Operating Activities	<u>284,873</u>	<u>184,980</u>	<u>469,853</u>
Cash Flows from Capital and Related Financing Activities:			
Debt Principal and Interest Paid	(204,277)	(50,497)	(254,774)
Issuance of Debt	-	801,114	801,114
Purchase of Capital Assets	(44,997)	(826,111)	(871,108)
Net Cash Provided -Used by Capital and Related Financing Activities	<u>(249,274)</u>	<u>(75,494)</u>	<u>(324,768)</u>
Cash Flows from Investing Activities:			
Interest on Investments	15,025	15,950	30,975
Net Increase -Decrease in Cash and Cash Equivalents	50,624	125,436	176,060
Cash and Investments at Beginning of Year	<u>250,973</u>	<u>336,183</u>	<u>587,156</u>
Cash and Investments at End of Year	<u>\$ 301,597</u>	<u>\$ 461,619</u>	<u>\$ 763,216</u>
Reconciliation of Operating Income to			
Net Cash Provided by Operating Activities			
Operating Income, -Loss	\$ 59,740	\$ (41,785)	\$ 17,955
Noncash Items Included in Income:			
Depreciation	136,694	84,144	220,838
Pension Asset/Liability and Deferred Inflows/Outflows	(9,349)	(5,753)	(15,102)
Decrease -Increase in Accounts Receivable	3,512	144,034	147,546
Decrease -Increase in Inventory	5,180	(366)	4,814
Increase -Decrease in Accounts Payable and Accrued Liabilities	85,177	1,826	87,003
Increase -Decrease in Accrued Vacation Payable	4,815	3,857	8,672
Increase -Decrease in Customer Deposits	(896)	(977)	(1,873)
Net Cash Provided -Used by Operating Activities	<u>\$ 284,873</u>	<u>\$ 184,980</u>	<u>\$ 469,853</u>

The accompanying notes are an integral part of the basic financial statements.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting policies. The more significant of the accounting policies are described below.

A. THE FINANCIAL REPORTING ENTITY

The City of Columbia City is a municipal corporation governed by a mayor and an elected four member council. Accounting principles generally accepted in the United States of America require that these financial statements present the City (the primary government) and all component units, if any. Component units, as defined by the Governmental Accounting Standards Board, are separate organizations that are included in the City of Columbia City's reporting entity because of their operational or financial relationships with the City. There are no component units.

B. BASIS OF PRESENTATION – FUND ACCOUNTING

Financial operations are accounted for in the following major funds:

GENERAL FUND

This fund accounts for all financial resources and expenditures, except those required to be accounted for in another fund. The principal revenue sources are property taxes, building permits, utility franchise fees, fines and forfeitures.

SPECIAL REVENUE FUNDS

These funds account for revenue derived from specific taxes or other earmarked revenue sources, including federal and state grant awards, which are legally restricted to finance particular functions or activities. The following funds are included in this category:

STREET FUND

This fund accounts for revenues received from state gas taxes that are expended on street construction and maintenance.

STREET DEVELOPMENT FUND

This fund accounts for collection of street system development charges including interest earned thereon and expenditure of them for the restricted purposes.

PARK DEVELOPMENT FUND

This fund accounts for increased capacity for parks. Funding includes system development funds restricted to development of parks.

STORM DRAIN DEVELOPMENT FUND

This fund accounts for improvements funded mainly by restricted system development charges to the storm drainage collection and disposal system.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

B. BASIS OF PRESENTATION – FUND ACCOUNTING (continued)

There is also the following non-major fund:

EQUIPMENT RESERVE FUND

This fund accounts for the major equipment purchases. It is combined with the General Fund for GAAP reporting because the only significant revenue sources are transfers in.

PROPRIETARY FUNDS

ENTERPRISE FUNDS

These funds account for the acquisition, operation and maintenance of facilities and services, which are entirely or predominantly self-supporting through service charges to customers.

The following enterprise funds are presented in the basic financial statements:

WATER FUND

This fund accounts for the revenues and expenses of the City's water utility. The primary revenue source is fees for service.

SEWER FUND

This fund accounts for the operations of the Sewer Fund, which is financed primarily through user charges to the general public.

Separate budgetary schedules are presented as Supplementary Information for the following enterprise funds, although they are combined with the fund for their related activity in the basic financial statements:

WATER DEVELOPMENT FUND

This fund accounts for systems development charges restricted for development of water systems. This fund is rolled in to the Water Fund for GAAP reporting.

SEWER DEVELOPMENT FUND

This fund accounts for systems development charges and interest earnings thereon restricted to sewer improvements. This fund is rolled in to the Sewer Fund for GAAP reporting.

C. GOVERNMENT WIDE FINANCIAL STATEMENTS

The government-wide financial statements (i.e. the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

C. GOVERNMENT WIDE FINANCIAL STATEMENTS (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and the proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

D. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses result from providing, producing, and delivering goods in connection with a proprietary fund's principal ongoing operations.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be measurable to accrue as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received.

E. GRANTS

Unreimbursed grant expenditures due from grantor agencies are recorded in the basic financial statements as receivables and revenues. Cash received from grantor agencies in excess of related grant expenditures is recorded as Deferred Revenue in the combined balance sheet.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

F. PROPERTY TAXES RECEIVABLE

Ad valorem property taxes are a lien on all taxable property as of July 1. Property taxes are levied and payable on November 15. Taxes are administrated by the County. Collection dates are November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

Uncollected property taxes are shown in the combined balance sheet. Uncollected taxes are deemed to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. Property taxes collected within approximately sixty days of fiscal year-end are recognized as revenue. The remaining balance of taxes receivable is recorded as deferred revenue because it is not deemed available to finance operations of the current period.

G. BUDGETS

A budget is prepared for all funds in accordance with the modified accrual basis of accounting and legal requirements set forth in the Oregon Local Budget Law. For governmental fund types, the budgetary basis of accounting is the same as generally accepted accounting principles. The budget process begins early in each fiscal year with the establishment of the Budget Committee. Recommendations are developed through late winter with the Budget Committee approving the budget in early spring. Public notices of the budget hearing are published generally in early spring with a public hearing being held approximately three weeks later. The Council may amend the budget prior to adoption, however, budgeted expenditures for each fund may not be increased by more than ten percent. The budget is then adopted, appropriations are made and the tax levy declared no later than June 30th.

The General Fund is appropriated by department. The other fund's expenditure budgets are appropriated at the following levels for each fund:

LEVEL OF CONTROL

Personal Services

Materials and Services

Capital Outlay

Contingencies and Transfers

Debt Service

Expenditures cannot legally exceed the above appropriation levels except in the case of restricted revenues which could not be estimated at the time of budget adoption. Appropriation authority may be transferred from one level of control to another by Council resolution. Appropriations lapse at the fiscal year end. Supplemental appropriations may occur if the Council approves them due to a need which exists which was not determined at the time the budget was adopted.

Budget amounts shown in the basic financial statements reflect the original budget amounts and four appropriation transfers. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2024, except for General Fund Administrative Capital Outlay by \$20,695.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

H. SUPPLY INVENTORY

Inventories are stated at the lower of cost or market, using the first-in, first-out method and are recognized as expenses in Proprietary Fund types as consumed except that on the budgetary basis they are considered expenditures as purchased.

I. CAPITAL ASSETS, INCLUDING EQUIPMENT LEASED UNDER FINANCED PURCHASE

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Capital assets in the proprietary fund types are stated at cost, or the estimated fair market value at the date of receipt for gifts or projects constructed by others and accepted for ownership and maintenance by the City. Maintenance and repairs are expensed as incurred. Replacements which improve or extend the lives of property are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the related assets. Upon disposal of such assets, the accounts are relieved of the related costs and accumulated depreciation and resulting gains or losses are reflected in operations. Estimated useful lives used in computing depreciation are:

Buildings and improvements	40 to 50 years
Equipment and machinery	10 to 15 years
Computers and portable electronic equipment	1 to 3 years
Vehicles and rolling stock	5 to 10 years

J. LONG-TERM OBLIGATIONS

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

K. VESTED COMPENSATED ABSENCES

Vested or accumulated vacation leave, including comp time, that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the government-wide financial statements. No expenditure is reported for these amounts.

Vacation leave is reported as an expense of the Enterprise Funds when earned. In accordance with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 16, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. Unpaid sick pay lapses upon termination of employment.

L. RETIREMENT PLANS

Substantially all of the City's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB Statements 68 and 71 have been implemented as of July 1, 2014.

M. FUND BALANCE

In March 2009, the GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund-type Definitions. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications.

- Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories and prepaid items.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. No assignments of fund balance have been made as of June 30, 2024.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

M. FUND BALANCE (continued)

- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

The governing body has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

N. NET POSITION

Net position comprises the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

Net Investment in Capital Assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. Unspent SDC's and State Highway Taxes are restricted.

Unrestricted net position – consists of all other assets not included in the other categories previously mentioned. If both unrestricted and restricted net position are available for use, restricted net position is assumed to be utilized first.

O. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Operating interfund transactions are reported as transfers.

P. CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the Proprietary Funds consider cash to include their proportional share of the cash and investment common pool since it has the general characteristics of demand deposit accounts in that the Proprietary Funds may deposit additional cash at any time and also effectively may withdraw cash at any time without prior notice or penalty.

Q. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

R. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

S. FAIR VALUE INPUTS, METHODOLOGIES AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based up on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs)

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund's own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS

Cash management policies are governed by state statutes. Statutes authorized investing in bankers acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool.

A cash pool is maintained that is available for use by all funds. Each fund type's portion of this pool is reported on the combined balance sheet as Cash and Investments. In addition, cash is separately held by some of the funds.

Cash and Investments (recorded at cost) consisted of:

Deposits With Financial Institutions:	
Petty Cash	\$ 250
Demand Deposits	52,679
Investments	<u>1,805,709</u>
	<u>\$ 1,858,638</u>

Investments

The policy is to follow state statutes governing cash management. Statutes authorize investing in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool.

The State Treasurer's Local Government Investment Pool is not registered with the U.S. Securities and Exchange Commission as an investment company. The Oregon Revised Statutes and the Oregon Investment Council govern the State's investment policies. The State Treasurer is the investment officer for the Council and is responsible for all funds in the State Treasury.

These funds must be invested, and the investments managed, as a prudent investor would, exercising reasonable care, skill and caution. Investments in the Fund are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board (OSTFB), which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements.

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund appears to be in compliance with all portfolio guidelines at June 30, 2024. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (continued)

Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. As of June 30, 2024, the fair value of the position in the LGIP is 100.39% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial statements can be found at:

[http://www.oregon.gov/treasury/Divisions/Investments/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investments/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

There were the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in months)	
		Less than 3	More than 3
State Treasurer's Investment Pool	\$ 1,805,709	\$ 1,805,709	-
Total	\$ 1,805,709	\$ 1,805,709	\$ -

Interest Rate Risk

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. There were no investments that have a maturity date.

Credit Risk

Oregon Revised Statutes does not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE. The State Investment Pool is not rated.

Concentration of Credit/Deposit Risk

At year-end, the City's net carrying amount of deposits was \$52,679 and the bank balance was \$54,330. Of these deposits, the entire amount was covered by federal depository insurance.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

3. CAPITAL ASSETS

Changes in Governmental capital assets for the year ended June 30, 2024 are as follows:

	Balance June 30, 2023	Additions	Retirements	Balance June 30, 2024
Non Depreciable Assets:				
Land	\$ 80,457	\$ -	\$ -	\$ 80,457
Construction in Process	36,723	63,983	(34,650)	66,056
Depreciable Assets:				
Equipment	494,981	29,997	-	524,978
Infrastructure	2,821,215	36,575	-	2,857,790
Buildings	474,662	7,138	-	481,800
	3,908,038	137,693	(34,650)	4,011,081
Less Accumulated Depreciation				
Equipment	(391,664)	(26,995)	-	(418,659)
Infrastructure	(830,819)	(58,580)	-	(889,399)
Buildings	(131,386)	(11,887)	-	(143,273)
Total Accumulated Depreciation	(1,353,869)	\$ (97,462)	\$ -	(1,451,331)
Net Capital Assets	\$ 2,554,169			\$ 2,559,750

Governmental depreciation was allocated to the functions as follows:

Public Safety	\$ 37,284
Building	8,879
Streets	5,250
Parks	15,150
General Government	30,899
Total Governmental Activities	\$ 97,462

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

3. CAPITAL ASSETS (continued)

Changes in Business-Type capital assets for the year ended June 30, 2024 are as follows:

	June 30, 2023	Additions	Retirements	June 30, 2024
Non Depreciable Assets:				
Land	\$ 500	\$ -	\$ -	\$ 500
Construction in Process, Sewer	206,968	-	(150,450)	56,518
Depreciable Assets:				
Equipment and Vehicles, Water	180,703	44,995	-	225,698
Buildings, Water	39,713	-	-	39,713
Water Facilities	7,312,459	-	-	7,312,459
Equipment and Vehicles, Sewer	63,650	24,996	-	88,646
Buildings, Sewer	24,960	-	-	24,960
Sewer Facilities	3,330,805	951,565	-	4,282,370
Total Capital Assets	11,159,758	1,021,556	(150,450)	12,030,864
Less Accumulated Depreciation				
E&V - Water	(163,405)	(6,787)	-	(170,192)
Buildings, Water	(11,996)	(794)	-	(12,790)
Water Facilities	(2,498,218)	(129,113)	-	(2,627,331)
E&V - Sewer	(61,076)	(2,503)	-	(63,579)
Buildings, Sewer	(7,626)	(499)	-	(8,125)
Sewer Facilities	(1,739,750)	(81,142)	-	(1,820,892)
Total Accumulated Depreciation	(4,482,071)	\$ (220,838)	\$ -	(4,702,909)
Net Capital Assets	\$ 6,677,687			\$ 7,327,955

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Annual Comprehensive Financial Report which can be found at: <https://www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf>. If the link is expired please contact Oregon PERS for this information.

- a. **PERS Pension (Chapter 248).** The ORS Chapter 248 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
 - i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 248 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
 - ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following contributions are met:
 - member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
 - iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
 - iv. **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Under ORS 248.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.

b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 248A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.

General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.

iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2022 actuarial valuation, which became effective July 1, 2023. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2024 were \$160,395, excluding amounts to fund employer specific liabilities. In addition approximately \$0 in employee contributions were paid or picked up by the City in fiscal 2024. At June 30, 2024, the City reported a net pension liability of \$921,750 for its proportionate share of the net pension liability. The pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation dated December 31, 2021. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement date of June 30, 2023 and 2022, the City's proportion was .005 percent and .005 percent, respectively. Pension expense for the year ended June 30, 2024 was \$(35,956).

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

The rates in effect for the year ended June 30, 2024 were:

- (1) Tier 1/Tier 2 – 33.56%
- (2) OPSRP general services – 22.08%
- (3) OPSRP police and fire – 26.87%

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 45,076	\$ 3,655
Changes in assumptions	81,883	611
Net difference between projected and actual earnings on pension plan investments	16,568	-
Net changes in proportionate share	5,938	93,583
Differences between contributions and proportionate share of contributions	28,176	52,799
Subtotal - Amortized Deferrals (below)	177,641	150,648
Contributions subsequent to measuring date	160,395	-
Deferred outflow (inflow) of resources	\$ 338,036	\$ 150,648

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2025.

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2025	\$ (25,745)
2026	(51,117)
2027	75,827
2028	24,490
2029	3,538
Thereafter	-
Total	\$ 26,993

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 1, 2024. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf>

Actuarial Valuations – The employer contribution rates effective July 1, 2023 through June 30, 2025, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation date	December 31, 2021
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Fair value
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	<p>Healthy retirees and beneficiaries:</p> <p>Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2020.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	20.0%	30.0%	25.0%
Public Equity	22.5%	32.5%	27.5%
Real Estate	9.0%	16.5%	12.5%
Private Equity	17.5%	27.5%	20.0%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

(Source: June 30, 2023 PERS ACFR; p. 125)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in January 2023 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
Global Equity	27.50%	7.07%
Private Equity	25.50%	8.83%
Core Fixed Income	25.00%	4.50%
Real Estate	12.25%	5.83%
Master Limited Partnerships	0.75%	6.02%
Infrastructure	1.50%	6.51%
Hedge Fund of Funds - Multistrategy	1.25%	6.27%
Hedge Fund Equity - Hedge	0.63%	6.48%
Hedge Fund - Macro	5.62%	4.83%
<i>Assumed Inflation - Mean</i>		<i>2.35%</i>

(Source: June 30, 2023 PERS ACFR; p. 92)

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate – The discount rate used to measure the total pension liability was 6.90 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City’s proportionate share of the net pension liability to changes in the discount rate – the following presents the City’s proportionate share of the net pension liability calculated using the discount rate of 6.90 percent, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net pension liability	\$ 418,938	\$ 921,750	\$ 1,522,558

Changes Subsequent to the Measurement Date

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer’s reporting date that are expected to have a significant effect on the employer’s share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2023 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

Deferred Compensation Plan

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the City for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are: termination by reason of resignation, death, disability, or retirement; unforeseeable emergency; or by requesting a de minimis distribution from inactive accounts valued less than \$5,000. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the City.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the City are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

Pension Benefits:

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits:

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions:

Employees of the City pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2023) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The City did not make any optional contributions to member IAP accounts for the year ended June 30, 2024.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO Box 24700 Tigard, OR 97281-3700.

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

5. OTHER POSTEMPLOYMENT BENEFIT PLAN (RHIA)

Plan Description:

As a member of Oregon Public Employees Retirement System (OPERS) the City contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 24700, Tigard, OR 97281-3700.

Funding Policy:

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating cities are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the City currently contributes 0.06% of annual covered OPERF payroll and 0.00% of OPSRP payroll under a contractual requirement in effect until June 30, 2024. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. No significant contributions to RHIA were made by the City in any of the past three fiscal years.

At June 30, 2024, the City's net OPEB liability/(asset) and deferred inflows and outflows were not considered significant by management and were not accrued on the government wide statements.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

5. DEBT

Long term obligations for business-type activities changed as follows during 2023-2024:

	Balance			Balance		
	June 30, 2023	Additions	Subtractions	June 30, 2024	Due in	One Year
Direct Borrowings:						
OECCD 2002	\$ 1,506,820	\$ -	\$ (100,808)	\$ 1,406,012	\$ 101,816	
OECCD 2007	127,470	-	(23,747)	103,723	24,590	
DEQ Loan 2014	287,849	-	(18,946)	268,903	19,431	
DEQ Loan 2016	264,923	-	(16,650)	248,273	16,974	
DEQ Loan 2017	150,450	801,114	-	951,564	-	
IFA Water Loan	287,896	-	(20,821)	267,075	21,381	
OBDD Loan 2017	503,400	-	(20,187)	483,213	20,644	
Total Direct Borrowings	3,128,808	801,114	(201,159)	3,728,763	204,836	
Comp. Absences	10,564	19,236	(10,564)	19,236	19,236	
Grand Total	\$ 3,139,372	\$ 820,350	\$ (211,723)	\$ 3,747,999	\$ 224,072	

	Future Maturities					
	OECCD 2002		OECCD 2007		IFA Safe Drinking Water Loan	
	Principal	Interest	Principal	Interest	Principal	Interest
2024-2025	101,816	14,060	24,590	3,682	21,381	7,184
2025-2026	102,834	13,042	25,463	2,809	21,956	6,609
2026-2027	103,863	12,013	26,367	1,905	22,546	6,019
2027-2028	104,901	10,975	27,303	969	23,153	5,412
2028-2029	105,950	9,926	-	-	23,776	4,789
2029-2034	545,858	33,522	-	-	128,823	14,002
2034-2037	340,790	6,838	-	-	25,440	684
Totals	\$ 1,406,012	\$ 100,376	\$ 103,723	\$ 9,365	\$ 267,075	\$ 44,699

	2014 DEQ Clean Water		2016 DEQ Clean Water		2017 OBDD	
	Principal	Interest	Principal	Interest	Principal	Interest
2024-2025	19,431	6,707	16,974	4,710	20,644	10,921
2025-2026	19,927	6,211	17,303	4,381	21,110	10,454
2026-2027	20,437	5,701	17,639	4,045	21,587	9,977
2027-2028	20,959	5,179	17,980	3,704	22,075	9,489
2028-2029	21,675	4,643	18,330	3,354	22,574	8,990
2029-2034	116,001	14,689	97,119	11,301	120,757	37,063
2034-2039	50,473	1,618	62,928	2,142	135,033	22,788
2039-2041	-	-	-	-	119,433	6,126
Totals	\$ 268,903	\$ 44,748	\$ 248,273	\$ 33,637	\$ 483,213	\$ 115,808

	2017 DEQ Clean Water	
	Principal	Interest
2024-2025	-	23,270
2025-2026	40,223	19,113
2026-2027	41,043	18,293
2027-2028	41,880	17,456
2028-2029	42,735	16,601
2029-2034	227,115	69,565
2034-2039	251,249	45,431
2039-2044	277,947	18,733
2044-2045	29,372	298
Totals	\$ 951,564	\$ 228,760

Compensated Absences

The governmental funds compensated absences balances at June 30, 2024, and 2023, are \$32,666, and \$23,145, respectively.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

6. DEBT (continued)

Business Type Long Term Debt

The City has two loans with OECDD. The first is a 2002 loan with an original loan amount of \$2,990,500 and an interest rate of 1%. The second is a 2007 loan for \$400,000 with an interest rate of 3.55%. The City also has a 2013 loan with Oregon Infrastructure Finance Authority (IFA), the original loan amount was \$19,000 and bears interest at 2.94%. The City also has another 2013 loan with Oregon Infrastructure Finance Authority (IFA), the original loan amount was \$463,200 and bears interest at 2.69%. The City has a 2014 loan with Oregon DEQ, the original amount is \$400,000, the interest rate is 2.69% and will be paid back over twenty years. The City has a 2016 loan with Oregon DEQ, the original amount is \$351,000, the interest rate is 2.69% and will be paid back over twenty years. Additionally the City has a Safe Drinking Water loan through OBDD and a Clean Water Revolving Loan through Oregon DEQ. Through June 30, 2024 the City has total claims of \$503,400 on the OBDD loan which are classified as due within more than a year. The loan bears interest at a rate of 2.26% annually. Through June 30, 2024, \$951,564 had been claimed by the City on the DEQ loan. The interest rate is 2.03% and payments commence in 2024-2025.

Default and Termination Conditions

OECDD 2002 and 2007 Loans

In the event of default, the lender has the right to declare all loan repayments and all other amounts due to be immediately due and payable, appoint a receiver, refuse to distribute additional loan proceeds, bar the borrower from applying for future state assistance, or withhold amounts otherwise due to the borrower to apply to the payment of amounts due under the loan agreement.

DEQ 2014, 2016 and 2017 Loans

In the event of default, the lender has the right to declare the outstanding loan due and payable, cease making disbursements of loan proceeds, appoint a receiver at the borrower's expense to operate the facility that produces pledged revenues and collect gross revenues, set and collect utility rates and charges, pay, compromise or settle any liens on the facility or the project, direct the state treasurer to withhold any amounts otherwise due to the borrower from the State of Oregon and apply those payments to the loan balance, or pursue any other legal remedies available.

IFA Loans and 2017 OBDD Safe Drinking Water Loan

In the event of default, the lender has the right to declare all loan repayments and all other amounts due to be immediately due and payable, appoint a receiver, refuse to distribute additional loan proceeds, bar the borrower from applying for future state assistance, withhold amounts otherwise due to the borrower to apply to the payment of amounts due under the loan agreement, foreclose liens or security interests pursuant to the contract or any other financing document, or exercise any other legal remedy.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

7. PROPERTY TAX LIMITATIONS

The State of Oregon has a constitutional limit on property taxes for schools and nonschool government operations. The limitation provides that property taxes for nonschool operations are limited to \$10.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. An additional limit reduces the amount of operating property tax revenues available to the City for its 1997-98 fiscal year, and thereafter. This reduction was accomplished by rolling property values back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The Constitution also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues.

8. DEFERRED COMPENSATION

Employees are offered a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all personnel, permits them to defer a portion of their salary until future years. Contributions to the plan are made to fiduciaries that hold the funds in trust for the plan participants. The deferred compensation is not available to employees until termination, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, are the property of the participants, and, accordingly are not recorded as assets of the City.

9. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance is purchased to minimize its exposure to these risks. Settled claims have not exceeded this commercial coverage for any of the past three years.

10. PRIOR PERIOD ADJUSTMENT

Management noted \$11,206 of prior year expenditures that should have been charged to the General Fund but were instead charged to the Street Fund. Beginning Fund Balances in both funds have been adjusted accordingly, increasing the Street Fund and decreasing the General Fund by \$11,206.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**REQUIRED SUPPLEMENTARY INFORMATION
For the fiscal year ended June 30, 2024**

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) City's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2024	0.01 %	\$ 921,750	\$ 655,517	141%	81.7 %
2023	0.01	769,777	603,830	127%	84.5
2022	0.01	656,334	587,159	112%	87.6
2021	0.01	1,191,285	570,595	209%	75.8
2020	0.01	1,099,252	597,553	184%	80.2
2019	0.01	830,617	564,297	147%	82.1
2018	0.01	752,821	501,515	150%	83.1
2017	0.01	886,442	471,955	188%	80.5
2016	0.01	467,656	464,621	101%	91.9
2015	0.01	(158,382)	525,454	(34.1)	103.6

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

SCHEDULE OF CONTRIBUTIONS

Year Ended June 30,	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2024	\$ 160,395	\$ 160,395	-	\$ 665,824	24.1 %
2023	149,458	149,458	-	655,517	22.8
2022	137,618	137,618	-	603,830	22.8
2021	118,815	118,815	-	587,159	20.2
2020	114,074	114,074	-	570,595	20.0
2019	89,633	89,633	-	597,553	15.0
2018	99,416	99,416	-	564,297	17.6
2017	72,421	72,421	-	501,515	12.0
2016	67,423	67,423	-	471,955	12.0
2015	55,888	55,888	-	464,621	12.0

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2024**

	<u>GENERAL FUND</u>			VARIANCE
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	POSITIVE -NEGATIVE
REVENUES				
Property Taxes	\$ 401,088	401,088	448,346	\$ 47,258
In Lieu of Tax Fees	8,368	8,368	8,921	553
In Lieu of Franchise Fees	45,320	45,320	63,129	17,809
Franchise Fees	124,095	124,095	148,453	24,358
Business Licenses	17,304	17,304	16,585	(719)
Liquor License Endorsement Fee	52	52	105	105
Short Term Rental Tax	824	824	444	(380)
School Excise Tax	1,452	1,452	1,061	(391)
Building Permits	5,150	5,150	13,843	8,693
Mechanical Permits	2,884	2,884	2,178	(706)
Plumbing Permits	1,545	1,545	2,619	1,074
Land Use Fees	3,090	3,090	2,132	(958)
Right-of-Way Permit Fees	500	500	20	(480)
Vehicle Towing Fee	150	150	-	(150)
Engineering Review Fees	3,000	3,000	925	(2,075)
Building Permit Tech Fees	250	250	619	369
City Admin Permit Fee	1,545	1,545	2,646	1,101
Misc. Grants	231,040	181,487	17,334	(164,153)
State Revenue Sharing	13,000	13,000	21,864	8,864
Cigarette Tax	1,500	1,500	1,279	(221)
Alcohol Tax	26,000	26,000	36,765	10,765
Marijuana Tax	1,854	1,854	2,739	885
Fines	14,420	14,420	7,067	(7,353)
Interest	1,200	1,200	26,235	25,035
Communications Site Rent	2,500	2,500	3,647	1,147
Community Hall Rental	26,000	26,000	18,175	(7,825)
Mineral Royalties	950	950	663	(287)
DAR Park Maintenance Contribution	1,200	1,200	750	(450)
Veterans Park Donations	100	100	104	4
Veterans Park Engraved Brick Sales	-	-	450	450
Community Hall Capital Campaign	2,500	2,500	2,626	126
Shop with a Cop Donations	2,500	2,500	3,936	1,436
Miscellaneous	1,450	1,450	3,059	1,609
Other Donations	-	-	2,731	2,731
Total Revenues	942,831	893,278	861,450	(31,828)

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2024**

GENERAL FUND

EXPENDITURES	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE -NEGATIVE
Administration				
Personal Services	\$ 192,512	\$ 225,000 (1)	\$ 204,998	\$ 20,002
Materials and Services	76,116	76,116 (1)	61,890	14,226
Capital Outlay	-	- (1)	20,695	(20,695)
Total General Government	<u>268,628</u>	<u>301,116 (1)</u>	<u>287,583</u>	<u>13,533</u>
Police				
Personal Services	396,602	300,000 (1)	280,730	19,270
Materials and Services	67,340	67,340 (1)	59,434	7,906
Capital Outlay	72,000	82,000 (1)	43,288	38,712
Total Public Safety	<u>535,942</u>	<u>449,340 (1)</u>	<u>383,452</u>	<u>65,888</u>
Building				
Personal Services	18,995	22,995 (1)	19,401	3,594
Materials and Services	49,325	39,825 (1)	25,466	14,359
Capital Outlay	-	- (1)	-	-
Total Building	<u>68,320</u>	<u>62,820 (1)</u>	<u>44,867</u>	<u>17,953</u>
Park Maintenance				
Personal Services	79,595	115,000 (1)	107,867	7,133
Materials and Services	18,562	32,562 (1)	30,924	1,638
Capital Outlay	5,000	24,500 (1)	18,913	5,587
Total Park Maintenance	<u>103,157</u>	<u>172,062 (1)</u>	<u>157,704</u>	<u>12,720</u>
Contingency	<u>10,549</u>	<u>1,258 (1)</u>	<u>-</u>	<u>1,258</u>
Total Expenditures	<u>986,596</u>	<u>986,596</u>	<u>873,606</u>	<u>112,990</u>
Excess of Revenues over Expenditures	(43,765)	(93,318)	(12,156)	81,162
OTHER FINANCING SOURCES -USES				
Transfers In				
Transfer in from Street Fund	-	49,853	49,853	
Transfers Out	-		-	-
Total Other Financing Sources -Uses	<u>-</u>	<u>49,853 (1)</u>	<u>49,853</u>	<u>-</u>
Net Change in Fund Balance	(43,765)	(43,465)	37,697	81,162
Beginning Fund Balance	339,266	339,266	321,084	(18,182)
Prior Period Adjustment	-	-	(11,206)	(11,206)
Ending Fund Balance	<u>\$ 295,501</u>	<u>\$ 295,801</u>	<u>347,575</u>	<u>\$ 51,774</u>
			Reserve Fund Balance	65,359
			Total GAAP General Fund Balance	<u>\$ 412,934</u>

(1) Appropriation Level

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2024**

<u>STREET FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE -NEGATIVE</u>
REVENUES				
State Highway Tax	\$ 155,121	\$ 155,121	\$ 152,035	\$ (3,086)
Grants	250,000	250,000	-	(250,000)
Interest	1,200	1,200	21,577	20,377
Miscellaneous	300	300	-	(300)
Driveway Access Fees	20	20	-	(20)
	<u>406,641</u>	<u>406,641</u>	<u>173,612</u>	<u>(233,029)</u>
EXPENDITURES				
Personal Services	44,185	60,000 (1)	51,600	8,400
Materials and Services	292,485	226,817 (1)	32,847	193,970
Capital Outlay	11,000	17,000 (1)	17,000	-
Contingency	33,831	27,831 (1)	-	27,831
	<u>381,501</u>	<u>331,648</u>	<u>101,447</u>	<u>230,201</u>
Excess of Revenues Over -Under Expenditures	25,140	74,993	72,165	(2,828)
OTHER FINANCING SOURCES				
Transfers Out	-	(49,853) (1)	(49,853)	-
Transfers In	-	-	-	-
	<u>-</u>	<u>(49,853)</u>	<u>(49,853)</u>	<u>-</u>
Total Other Financing Sources-Uses	-	(49,853)	(49,853)	-
Net Change in Fund Balance	25,140	25,140	22,312	(2,828)
Beginning Fund Balance	387,131	387,131	446,422	59,291
Prior Period Adjustment	-	-	11,206	11,206
Ending Fund Balance	<u>\$ 412,271</u>	<u>\$ 412,271</u>	<u>479,940</u>	<u>\$ 67,669</u>

(1) Appropriation Level

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

SUPPLEMENTARY INFORMATION

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2024**

<u>STREET DEVELOPMENT FUND</u>				
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE -NEGATIVE
REVENUES				
Interest	\$ 808	\$ 808	\$ 8,084	\$ 7,276
System Development Charges	4,948	4,948		(4,948)
Total Revenues	<u>5,756</u>	<u>5,756</u>	<u>8,084</u>	<u>2,328</u>
EXPENDITURES				
Materials and Services	-	-	-	-
Capital Construction	-	-	(1)	-
Contingency	-	-	(1)	-
Total Expenditures	<u>-</u>	<u>- (1)</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over -Under Expenditures	5,756	5,756	8,084	2,328
OTHER FINANCING SOURCES				
Transfers Out	-	-	(1)	-
Net Change in Fund Balance	5,756	5,756	8,084	2,328
Beginning Fund Balance	<u>79,848</u>	<u>79,848</u>	<u>174,698</u>	<u>94,850</u>
Ending Fund Balance	<u>\$ 85,604</u>	<u>\$ 85,604</u>	<u>\$ 182,782</u>	<u>\$ 97,178</u>

(1) Appropriation Level

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2024**

<u>PARK DEVELOPMENT FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE -NEGATIVE</u>
REVENUES				
Interest	\$ 500	\$ 500	\$ 2,607	\$ 2,107
System Development Charges	1,000	1,000		(1,000)
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>2,607</u>	<u>1,107</u>
EXPENDITURES				
Capital Construction	42,455	42,455 (1)	-	42,455
Contingency	3,082	3,082 (1)	-	3,082
Total Expenditures	<u>45,537</u>	<u>45,537 (1)</u>	<u>-</u>	<u>45,537</u>
Net Change in Fund Balance	(44,037)	(44,037)	2,607	46,644
Beginning Fund Balance	<u>73,355</u>	<u>73,355</u>	<u>54,129</u>	<u>(19,226)</u>
Ending Fund Balance	<u>\$ 29,318</u>	<u>\$ 29,318</u>	<u>\$ 56,736</u>	<u>\$ 27,418</u>

(1) Appropriation Level

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2024**

STORM DRAIN DEVELOPMENT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE -NEGATIVE
REVENUES				
Interest	\$ -	\$ -	\$ 350	\$ 350
System Development Charges	1,030	1,030	-	(1,030)
Total Revenues	1,030	1,030	350	(680)
EXPENDITURES				
Materials and Services	-	-	-	-
Contingency	-	-	(1)	-
Total Expenditures	-	-	-	-
Excess of Revenues Over, -Under Expenditures	1,030	1,030	(1) 350	(680)
OTHER FINANCING SOURCES				
Transfers Out	-	-	(1) -	-
Net Change in Fund Balance	1,030	1,030	350	(680)
Beginning Fund Balance	6,203	6,203	9,251	3,048
Ending Fund Balance	<u>\$ 7,233</u>	<u>\$ 7,233</u>	<u>\$ 9,601</u>	<u>\$ 2,368</u>

(1) Appropriation Level

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2024**

<u>EQUIPMENT RESERVE FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE -NEGATIVE</u>
REVENUES				
Interest	\$ 700	\$ 700	\$ 3,066	\$ 2,366
Total Revenues	<u>700</u>	<u>700</u>	<u>3,066</u>	<u>2,366</u>
Excess of Revenues Over, -Under Expenditure	700	700	3,066	2,366
OTHER FINANCING SOURCES, -USES				
Transfers In	-	-	(1)	-
Transfers Out	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>-</u>
Total Other Financing Sources, -Uses	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>-</u>
Net Change in Fund Balance	700	700	3,066	2,366
Beginning Fund Balance	<u>59,300</u>	<u>59,300</u>	<u>62,293</u>	<u>2,993</u>
Ending Fund Balance	<u>\$ 60,000</u>	<u>\$ 60,000</u>	<u>\$ 65,359</u>	<u>\$ 5,359</u>
Consolidation with General Fund Per GASB 54 Equipment Reserve Fund Balance			<u>(65,359)</u>	<u>\$ -</u>

(1) Appropriation Level

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY (NON-GAAP) BASIS
For the Year Ended June 30, 2024**

	<u>WATER FUND</u>			VARIANCE POSITIVE -NEGATIVE
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
REVENUES				
Licenses, Permits and Fees	\$ 9,075	\$ 9,075	\$ 7,655	\$ (1,420)
Interest	2,600	2,600	905	(1,695)
Miscellaneous	-	-	87	87
Water Receipts	517,121	517,121	625,515	108,394
Grants	-	-	-	-
Total Revenues	<u>528,796</u>	<u>528,796</u>	<u>634,162</u>	<u>105,366</u>
EXPENDITURES				
Personal Services	246,849	230,849	(1) 218,317	12,532
Materials and Services	219,714	233,714	(1) 229,855	3,859
Capital Outlay	40,919	45,919	(1) 33,000	12,919
Debt Service	174,400	214,400	(1) 204,277	10,123
Contingency	175,774	132,774	(1) -	132,774
Total Expenditures	<u>857,656</u>	<u>857,656</u>	<u>(1) 685,449</u>	<u>172,207</u>
Net Change in Fund Balance	(328,860)	(328,860)	(51,287)	277,573
Beginning Fund Balance	<u>328,860</u>	<u>328,860</u>	<u>30,406</u>	<u>(298,454)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>(20,881)</u>	<u>\$ (20,881)</u>
Reconciling Items:				
Water Development Fund Balance			301,597	
Inventory			33,116	
Net Capital Assets			4,768,056	
Net Pension Asset/Liability			(239,655)	
Loans Payable			(2,260,023)	
Accrued Interest Payable			(20,911)	
Net Pension Deferrals, Inflows/Outflows			48,721	
Accrued Vacation			(10,951)	
Net Position			<u>\$ 2,599,069</u>	
(1) Appropriation Level				

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY (NON-GAAP) BASIS
For the Year Ended June 30, 2024**

WATER DEVELOPMENT FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE -NEGATIVE</u>
REVENUES				
Interest	\$ 5,300	\$ 5,300	\$ 14,120	\$ 8,820
System Development Charges	4,900	4,900	-	(4,900)
Total Revenues	<u>10,200</u>	<u>10,200</u>	<u>14,120</u>	<u>3,920</u>
EXPENDITURES				
Materials and Services	-	-	-	-
Contingency	-	- (1)	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over, -Under Expenditures	10,200	10,200	14,120	3,920
OTHER FINANCING SOURCES, -USES				
Transfers In	-	-	-	-
Transfers Out	-	- (1)	-	-
Net Change in Fund Balance	10,200	10,200	14,120	3,920
Beginning Fund Balance	<u>277,350</u>	<u>277,350</u>	<u>287,477</u>	<u>10,127</u>
Ending Fund Balance	<u>\$ 287,550</u>	<u>\$ 287,550</u>	<u>\$ 301,597</u>	<u>\$ 14,047</u>

(1) Appropriation Level

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY (NON-GAAP) BASIS
For the Year Ended June 30, 2024**

	<u>SEWER FUND</u>			VARIANCE POSITIVE -NEGATIVE
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
REVENUES				
Sewer Collection Fees	\$ 435,712	\$ 435,712	\$ 505,612	\$ 69,900
Interest	3,500	3,500	15,477	11,977
Licenses, Permits and Fees	4,880	4,880	-	(4,880)
Miscellaneous	450	450	601	151
Total Revenues	<u>444,542</u>	<u>444,542</u>	<u>521,690</u>	<u>77,148</u>
EXPENDITURES				
Personal Services	138,515	191,000 (1)	181,711	9,289
Materials and Services	228,384	281,384 (1)	276,403	4,981
Debt Service	50,497	50,497 (1)	50,497	-
Capital Constructor	888,500	846,500 (1)	834,113	12,387
Contingency	63,962	477 (1)	-	477
Total Expenditures	<u>1,369,858</u>	<u>1,369,858 (1)</u>	<u>1,342,724</u>	<u>27,134</u>
Excess of Revenues Over, -Under Expenditure	<u>(925,316)</u>	<u>(925,316)</u>	<u>(821,034)</u>	<u>104,282</u>
OTHER FINANCING SOURCES, -USES				
Loan Proceeds	<u>850,000</u>	<u>850,000</u>	<u>801,114</u>	<u>(48,886)</u>
Total Other Financing Sources, -Use:	<u>850,000</u>	<u>850,000</u>	<u>801,114</u>	<u>(48,886)</u>
Net Change in Fund Balance	(75,316)	(75,316)	(19,920)	55,396
Beginning Fund Balance	<u>467,015</u>	<u>467,015</u>	<u>502,846</u>	<u>35,831</u>
Ending Fund Balance	<u>\$ 391,699</u>	<u>\$ 391,699</u>	<u>482,926</u>	<u>\$ 91,227</u>
Reconciling Items				
Sewer Development Fund Balance			10,087	
Inventory			3,977	
Net Capital Assets			2,559,899	
Net Pension Asset/Liability			(147,480)	
Long Term Debt			(1,468,740)	
Accrued Interest Payable			(4,591)	
Net Pension Deferrals, Inflows/Outflow:			29,982	
Accrued Vacation			(8,285)	
Net Position			<u>\$ 1,457,775</u>	

(1) Appropriation Leve

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET - BUDGETARY (NON-GAAP) BASIS
For the Year Ended June 30, 2024**

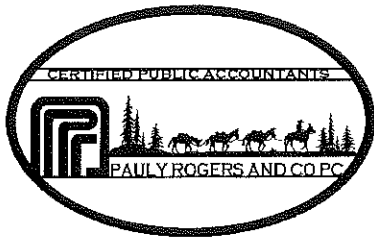
SEWER DEVELOPMENT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE POSITIVE -NEGATIVE
REVENUES				
Interest	\$ 77	\$ 77	\$ 473	\$ 396
System Development Charges	1,672	1,672	-	(1,672)
Total Revenues	<u>1,749</u>	<u>1,749</u>	<u>473</u>	<u>(1,276)</u>
EXPENDITURES				
Capital Outlay	-	-	(1)	-
Contingency	-	-	(1)	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>(1)</u>	<u>-</u>
Excess of Revenues Over -Under Expenditures	1,749	1,749	473	(1,276)
OTHER FINANCING SOURCES				
Transfers Out	-	-	(1)	-
Net Change in Fund Balance	1,749	1,749	473	(1,276)
Beginning Fund Balance	<u>5,669</u>	<u>5,669</u>	<u>9,614</u>	<u>3,945</u>
Ending Fund Balance	<u>\$ 7,418</u>	<u>\$ 7,418</u>	<u>\$ 10,087</u>	<u>\$ 2,669</u>

(1) Appropriation Level

**CITY OF COLUMBIA CITY
COLUMBIA COUNTY, OREGON**

**INDEPENDENT AUDITORS' REPORT REQUIRED BY
OREGON STATE REGULATIONS**



PAULY, ROGERS, AND Co., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97234
(503) 620-2632 ♦ (503) 684-7524 FAX
www.paulyrogersandcocpas.com

October 22, 2024

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the City of Columbia City as of and for the year ended June 30, 2024, and have issued our report thereon dated October 22, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the City of Columbia City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Highway revenues used for public highways, roads, and streets.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

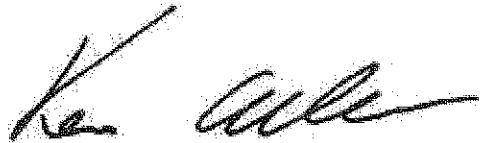
In connection with our testing nothing came to our attention that caused us to believe the City of Columbia City was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except for the following:

1. There was one instance where actual expenditures exceeded budgeted appropriations as noted on page 16.

OAR 162-10-0240 Internal Control

In planning and performing our audit, we considered the internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting.

This report is intended solely for the information and use of the council members and management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.



Kenneth Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C.

AFTER RECORDING RETURN TO:

Farleigh Wada Witt
Attn: Marisol McAllister
121 SW Morrison Street, Suite 600
Portland, OR 97204

This space provided for recorder's use.

VIEW EASEMENT AGREEMENT

DATED: _____, 2024

BETWEEN: Oregon State Society of The National Society,
Daughters of the American Revolution, ("DAR")
6070 Trout Creek Ridge Road
Parkdale, OR 97041

AND: The City of Columbia City, Oregon ("Columbia City")
PO Box 189
1840 2nd Street
Columbia City, OR 97018

Recitals:

A. DAR owns that parcel of real property known as the Caples House Museum Complex located at 1925 1st Street, Columbia City, Oregon 97018, legally described as follows ("**Caples House Property**"):

All of Block 19, Columbia City, Columbia County, Oregon.

B. Concurrently with this View Easement (this "**Agreement**"), DAR is conveying that certain property to be operated as "Pixie Park" to Columbia City, legally described as follows ("**Pixie Park**"):

Parcel 1:

That tract of land lying South of the South line of Lot 4, Block 2, Columbia City, East of the Strand, North of the North line of "I" Street and West of the meander line of

the Columbia River; and tidelands Easterly of lots 5 and 6, Block 2, Columbia City, Columbia County, Oregon.

Parcel 2:

That property in Columbia County, Oregon, being East of "I" Street in Columbia City more particularly described as follows: All that portion of the property East of Strand Street, Columbia City, Columbia County, Oregon, South of an Easterly extension of the North line of "I" Street and North of the Easterly extension of the South line of "I" Street including tide lands, adjacent thereto.

B. As part of the conveyance, DAR has required that Columbia City grant DAR a view easement over and across Pixie Park, subject to the terms and conditions of this Agreement.

Agreements:

In consideration of the foregoing and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the parties agree as follows:

1. View Easement.

1.1 Grant of Easement. Columbia City hereby grants and conveys to DAR an easement over and across all of Pixie Park for the purpose of protecting the view of the Columbia River from the Caples House Property (the "**View Easement**").

1.2 Restrictions. From and after the date on which this Agreement is recorded, at its sole expense, Columbia City agrees to keep Pixie Park free of buildings, structures, trees, shrubs, other plantings, and other objects which would intrude into the protected view. Without limiting the generality of the foregoing, Columbia City will maintain and trim any growth from existing trees, shrubs, or other plantings located in Pixie Park that in any more than a *de minimis* way blocks the view from the Caples House Property to the Columbia River. In addition, Columbia City may not construct or place any structure or building [~~higher than one-story?~~] within Pixie Park without the prior written consent of DAR, which consent may only be withheld if Columbia City has not provided evidence satisfactory to DAR that such structure or building will not intrude into the protected view to the Columbia River from the Caples House Property.

2. Notice of Violation. In the event that DAR determines that Columbia City has failed to comply with or violated any of the terms of this Agreement, DAR shall provide the Columbia City with written notice specifying in detail such failure or violation. If Columbia City fails to cure such failure or violation within 30 days of such notice, DAR may seek any and all remedies at law or in equity, including, without limitation, injunctive relief, regardless of whether DAR can show irreparable injury and regardless of whether DAR has an adequate remedy at law. All of DAR's remedies shall be cumulative.

3. General Provisions

3.1 Easement to Run with Land. The View Easement granted pursuant to this Agreement shall run with the land as to all property benefited and burdened by such easement. The rights, covenants, and obligations contained in this Agreement shall bind, burden, and benefit DAR and Columbia City and their respective successors, assigns, heirs, and personal representatives.

3.2 Attorneys' Fees. In the event a suit or action is instituted to enforce or interpret any provision of this Agreement, the prevailing party shall be entitled to recover such amount as the court may adjudge reasonable as attorneys' fees at trial or on any appeal, in addition to all other amounts provided by law.

3.3 Governing Law. This Agreement shall be construed and interpreted in accordance with the laws of the State of Oregon.

3.4 Notices. Any notice which a party desires to give to the other shall be in writing and shall be effective when actually delivered in person or two (2) business days after placement in the U.S. Mail, postage prepaid as registered or certified mail, return receipt requested, addressed to the address of the other party as shown above.

3.5 Modification. The terms of this Agreement may be modified or terminated upon the consent of DAR and Columbia City as evidenced by their execution of a written instrument that is recorded in the deed records of Columbia County, Oregon.

[Signature pages follow]

IN WITNESS WHEREOF, DAR and Columbia River executed this Agreement as of the date first written above.

COLUMBIA CITY:

THE CITY OF COLUMBIA CITY, OREGON

By _____

Name: _____

Title: _____

State of Oregon

County of Columbia

This record was acknowledged before me on _____, 2024 by _____ as
_____ of THE CITY OF COLUMBIA CITY, OREGON.

Notary Public – State of Oregon

DAR:

OREGON STATE SOCIETY OF THE NATIONAL
SOCIETY, DAUGHTERS OF THE AMERICAN
REVOLUTION, an Oregon corporation

By _____

Name: _____

Title: _____

State of Oregon

County of Columbia

This record was acknowledged before me on _____, 2024 by _____, as
_____ of OREGON STATE SOCIETY OF THE NATIONAL SOCIETY, DAUGHTERS OF
THE AMERICAN REVOLUTION, an Oregon corporation.

Notary Public – State of Oregon

AFTER RECORDING, RETURN TO:

Marisol R. McAllister
121 SW Morrison Street, Suite 600
Portland, OR 97204

**Until a change is requested, all
tax statements shall be sent to
the following address:**

City of Columbia City
PO Box 189
1840 2nd Street
Columbia City, OR 97018

SPACE ABOVE THIS LINE IS FOR RECORDER'S USE ONLY

BARGAIN AND SALE DEED

OREGON STATE SOCIETY OF THE NATIONAL SOCIETY, DAUGHTERS OF THE AMERICAN REVOLUTION, an Oregon nonprofit corporation (who took title as Oregon State Society of the National Society, Daughters of the American Revolution, an Oregon **corporation**), Grantor, conveys to THE CITY OF COLUMBIA CITY, OREGON, Grantee, the following described real property situated in Columbia County, Oregon, which property is more particularly described on "Exhibit A" attached hereto and incorporated by this reference (the "Property").

This Deed is the fulfillment of the donation of the Property to the City of Columbia City, Oregon. The membership of Grantor approved this donation pursuant to a vote on May 18, 2024, in accordance with the bylaws and other organizational documents of Grantor. The City of Columbia City, Oregon, through the Parks Committee, approved this transaction, as shown by the Grantee's City Council Meeting Minutes dated October 19, 2023 attached hereto as "Exhibit B" and incorporated by this reference.

No portion of the Property shall be altered or repurposed in any manner that deviates from its current use as a public park. Grantee further covenants and agrees that the Property shall continue to be named "Pixie Park." In the event the Property is no longer used as a public park or ceases to be named "Pixie Park," the Property shall revert back to the grantor.

The true consideration for this conveyance is consideration other than money.

BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON TRANSFERRING FEE TITLE SHOULD INQUIRE ABOUT THE PERSONS RIGHTS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010. THIS INSTRUMENT DOES NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THIS INSTRUMENT IN VIOLATION OF APPLICABLE LAND USE LAWS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON ACQUIRING FEE TITLE TO THE PROPERTY SHOULD CHECK WITH THE APPROPRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY THAT THE UNIT OF LAND BEING TRANSFERRED IS A LAWFULLY ESTABLISHED LOT OR PARCEL, AS DEFINED IN ORS 92.010 OR 215.010, TO VERIFY THE APPROVED USES OF THE LOT OR PARCEL, TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST FARMING OR FOREST PRACTICES, AS DEFINED IN ORS 30.930, AND TO INQUIRE ABOUT THE RIGHTS OF NEIGHBORING PROPERTY OWNERS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010.

DATED: _____, 2024.

GRANTOR:

OREGON STATE SOCIETY OF THE NATIONAL
SOCIETY, DAUGHTERS OF THE AMERICAN
REVOLUTION, an Oregon corporation

By _____
Name: _____
Title: _____

State of Oregon

County of Columbia

This record was acknowledged before me on _____, 2024 by _____, as
_____ of OREGON STATE SOCIETY OF THE NATIONAL SOCIETY, DAUGHTERS OF
THE AMERICAN REVOLUTION, an Oregon corporation.

Notary Public – State of Oregon

ACKNOWLEDGMENT

Grantee hereby acknowledges and accepts the donation of the Property on the terms and conditions contained herein and subject to the foregoing restrictions on use.

GRANTEE:

THE CITY OF COLUMBIA CITY, OREGON

By _____
Name: _____
Title: _____

State of Oregon

County of Columbia

This record was acknowledged before me on _____, 2024 by _____ as
_____ of THE CITY OF COLUMBIA CITY, OREGON.

Notary Public – State of Oregon

**EXHIBIT A
LEGAL DESCRIPTION**

Parcel 1:

That tract of land lying South of the South line of Lot 4, Block 2, Columbia City, East of the Strand, North of the North line of "I" Street and West of the meander line of the Columbia River; and tidelands Easterly of lots 5 and 6, Block 2, Columbia City, Columbia County, Oregon.

Parcel 2:

That property in Columbia County, Oregon, being East of "I" Street in Columbia City more particularly described as follows: All that portion of the property East of Strand Street, Columbia City, Columbia County, Oregon, South of an Easterly extension of the North line of "I" Street and North of the Easterly extension of the South line of "I" Street including tide lands, adjacent thereto.

**EXHIBIT B
CITY COUNCIL MEETING MINUTES**

AFTER RECORDING, RETURN TO:

Marisol R. McAllister
121 SW Morrison Street, Suite 600
Portland, OR 97204

**Until a change is requested, all
tax statements shall be sent to
the following address:**

City of Columbia City
PO Box 189
1840 2nd Street
Columbia City, OR 97018

SPACE ABOVE THIS LINE IS FOR RECORDER'S USE ONLY

BARGAIN AND SALE DEED

OREGON STATE SOCIETY OF THE NATIONAL SOCIETY, DAUGHTERS OF THE AMERICAN REVOLUTION, an Oregon nonprofit corporation (who took title as Oregon State Society of the National Society, Daughters of the American Revolution, an Oregon **corporation**), Grantor, conveys to THE CITY OF COLUMBIA CITY, OREGON, Grantee, the following described real property situated in Columbia County, Oregon, which property is more particularly described on "Exhibit A" attached hereto and incorporated by this reference (the "Property").

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No portion of the Property shall impair the view of the Columbia River from the Caples House Museum Complex located at 1925 1st Street, Columbia City, Oregon 97018, nor shall any portion be altered or repurposed in any manner that deviates from its current use as a public park. Grantee further covenants and agrees that the Property shall continue to be named "Pixie Park." In the event the Property is no longer used as a public park or ceases to be named "Pixie Park," the Property shall revert back to the grantor.

The true consideration for this conveyance is consideration other than money.

BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON TRANSFERRING FEE TITLE SHOULD INQUIRE ABOUT THE PERSONS RIGHTS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010. THIS INSTRUMENT DOES NOT ALLOW USE OF THE PROPERTY DESCRIBED IN THIS INSTRUMENT IN VIOLATION OF APPLICABLE LAND USE LAWS AND REGULATIONS. BEFORE SIGNING OR ACCEPTING THIS INSTRUMENT, THE PERSON ACQUIRING FEE TITLE TO THE PROPERTY SHOULD CHECK WITH THE APPROPRIATE CITY OR COUNTY PLANNING DEPARTMENT TO VERIFY THAT THE UNIT OF LAND BEING TRANSFERRED IS A LAWFULLY ESTABLISHED LOT OR PARCEL, AS DEFINED IN ORS 92.010 OR 215.010, TO VERIFY THE APPROVED USES OF THE LOT OR PARCEL, TO DETERMINE ANY LIMITS ON LAWSUITS AGAINST FARMING OR FOREST PRACTICES, AS DEFINED IN ORS 30.930, AND TO INQUIRE ABOUT THE RIGHTS OF NEIGHBORING PROPERTY OWNERS, IF ANY, UNDER ORS 195.300, 195.301 AND 195.305 TO 195.336 AND SECTIONS 5 TO 11, CHAPTER 424, OREGON LAWS 2007, SECTIONS 2 TO 9 AND 17, CHAPTER 855, OREGON LAWS 2009, AND SECTIONS 2 TO 7, CHAPTER 8, OREGON LAWS 2010.

DATED: _____, 2024.

GRANTOR:

OREGON STATE SOCIETY OF THE NATIONAL
SOCIETY, DAUGHTERS OF THE AMERICAN
REVOLUTION, an Oregon corporation

By _____
Name: _____
Title: _____

State of Oregon

County of Columbia

This record was acknowledged before me on _____, 2024 by _____, as
_____ of ~~THE CITY OF COLUMBIA CITY, OREGON~~ OREGON STATE SOCIETY OF THE
NATIONAL SOCIETY, DAUGHTERS OF THE AMERICAN REVOLUTION, an Oregon corporation.

Notary Public – State of Oregon

ACKNOWLEDGMENT

Grantee hereby acknowledges and accepts the donation of the Property on the terms and conditions contained herein and subject to the foregoing restrictions on use.

GRANTEE:

THE CITY OF COLUMBIA CITY, OREGON

By _____

Name: _____

Title: _____

State of Oregon

County of Columbia

This record was acknowledged before me on _____, 2024 by _____ as
of THE CITY OF COLUMBIA CITY, OREGON.

Notary Public – State of Oregon

**EXHIBIT A
LEGAL DESCRIPTION**

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That tract of land lying South of the South line of Lot 4, Block 2, Columbia City, East of the Strand, North of the North line of "I" Street and West of the meander line of the Columbia River; and tidelands Easterly of lots 5 and 6, Block 2, Columbia City, Columbia County, Oregon.

Parcel 2:

That property in Columbia County, Oregon, being East of "I" Street in Columbia City more particularly described as follows: All that portion of the property East of Strand Street, Columbia City, Columbia County, Oregon, South of an Easterly extension of the North line of "I" Street and North of the Easterly extension of the South line of "I" Street including tide lands, adjacent thereto.

**EXHIBIT B
CITY COUNCIL MEETING MINUTES**

Oregon Parks and Recreation Department Local Government Grant Program Agreement

THIS AGREEMENT ("Agreement") is made and entered into by and between the State of Oregon, acting by and through its **Oregon Parks and Recreation Department**, hereinafter referred to as "OPRD" or the "State" and the **City of Columbia City**, hereinafter referred to as the "Grantee".

OPRD Grant Number: LG24-069
Project Title: Columbia City Parks Master Plan Update
Project Type (purpose): Planning
Project Description: The project will update the 2001 Parks Master Plan for the City of Columbia City, Oregon. The Project is further detailed in the Project Budget included as Attachment A.

Grant Funds /		
Maximum Reimbursement:	\$40,000	(75.47%)
Grantee Match Participation:	<u>\$13,000</u>	(24.53%)
Total Project Cost:	\$53,000	

Grant Payments / Reimbursements: Grant funds are awarded by the State and paid on a reimbursement basis, and only for the Project described in this Agreement, and the Project Description and Budget included as Attachment A. To request reimbursement, Grantee shall use OPRD's online grant management system accessible at oprdgrants.org. The request for reimbursement shall include documentation of all project expenses plus documentation confirming project invoices have been paid. Grantee may request reimbursement as often as quarterly for costs accrued to date.

Fiscal Year-End Request for Reimbursement: Grantee must submit a Progress Report and a Reimbursement Request to OPRD for all Project expenses, if any, accrued up to **June 30**, of each fiscal year. The Fiscal Year-End Reimbursement Request must be submitted to OPRD by **July 31**.

Reimbursement Terms: Based on the estimated Project Cost of **\$53,000**, and the Grantee's Match participation rate of **24.53%**, **the reimbursement rate will be 75.47%**. Upon successful completion of the Project and receipt of the final reimbursement request, the State will pay Grantee the remaining Grant Funds balance, or **75.47%** of the total cost of the Project, whichever is less.

Matching Funds: The Grantee shall contribute matching funds or the equivalent in labor, materials, or services, which are shown as eligible match in the rules, policies and guidelines for the Local Government Grant Program. Volunteer labor used as a match requires a log with the name of volunteer, dates volunteered, hours worked, work location and the rate used for match, to be eligible.

Progress Reports: Grantee shall submit Progress Reports with each Reimbursement Request or, at a minimum, at **three month intervals**, starting from the effective date of the Agreement. Progress Reports shall be submitted using OPRD's online grant management system accessible at oprdgrants.org.

Agreement Period: The effective date of this Agreement is the date on which it is fully executed by both parties. Unless otherwise terminated or extended, the Project shall be completed by **December 31, 2026**. If the Project is completed before the designated completion date, this Agreement shall expire on the date final reimbursement payment is made by OPRD to Grantee.

Retention: OPRD shall disburse up to 90 percent of the Grant Funds to Grantee on a cost reimbursement basis upon approval of invoices submitted to OPRD. OPRD will disburse the final 10 percent of the Grant Funds upon approval by OPRD of the completed Project, the Final Progress Report and the submission of five to ten digital pictures of the completed project site.

Final Request for Reimbursement: Grantee must submit a Final Progress Report, a Final Reimbursement Request and five to ten digital pictures of the completed project site to OPRD within 45 days of the Project Completion Date.

Project Sign: When project is completed, Grantee shall post an acknowledgement sign of their own design, or one supplied by the State, in a conspicuous location at the project site, consistent with the Grantee's requirements, acknowledging grant funding and the State's participation in the Project.

Agreement Documents: Included as part of this Agreement are:

- Attachment A: Project Description and Budget
- Attachment B: Standard Terms and Conditions
- Attachment C: Inadvertent Discovery Plan

In the event of a conflict between two or more of the documents comprising this Agreement, the language in the document with the highest precedence shall control. The precedence of each of the documents is as follows, listed from highest precedence to lowest precedence: this Agreement without Attachments; Attachment A; Attachment B; Attachment C.

Contact Information: A change in the contact information for either party is effective upon providing notice to the other party:

Grantee Administrator
Kim Karber
City of Columbia City
PO Box 189
Columbia City, OR 97018
503-397-4010
kkarber@columbia-city.org

Grantee Billing Contact
Kim Karber
City of Columbia City
PO Box 189
Columbia City, OR 97018
503-397-4010
kkarber@columbia-city.org

OPRD Contact
Mark Cowan, Coordinator
Oregon Parks & Rec. Dept.
725 Summer ST NE STE C
Salem, OR 97301
503-951-1317
mark.cowan@oregon.gov

Signatures: In witness thereof, the parties hereto have caused this Agreement to be properly executed by their authorized representatives as of the last date hereinafter written.

GRANTEE

By: _____
Signature

Printed Name

Title

Date

**STATE OF OREGON
Acting By and Through Its
OREGON PARKS AND RECREATION DEPT.**

By: _____
Stefanie Coons, Deputy Director of Administration

Date

Approval Recommended:

By: _____
Michele Scalise, Grants Section Manager

Date

By: _____
Mark Cowan, Grant Program Coordinator

Date

Attachment A: Project Description and Project Budget

OPRD Grant Number: LG24-069
Project Title: Columbia City Parks Master Plan Update
Grantee Agency: City of Columbia City

Project Description:

The project will update the 2001 Parks Master Plan for the City of Columbia City, Oregon.

Project Budget

Project Management	\$ 11,000
Public Engagement	\$ 14,000
Master Plan Development	\$ 17,000
Final Stages and Adoption	\$ 11,000
Total Project Cost	\$ 53,000

Match from Sponsor

Agency Funds and Force Account	\$ 13,000
Total Match from Sponsor	\$ 13,000

Summary

Total Project Cost	\$ 53,000
Total Match from Sponsor	\$ 13,000
Grant Funds Requested	\$ 40,000

Attachment B – Standard Terms and Conditions

Oregon Parks and Recreation Department Local Government Grant Program Agreement

1. **Compliance with Law:** Grantee shall comply with all federal, state and local laws, regulations, executive orders and ordinances applicable to the Agreement or to implementation of the Project, including without limitation, OAR chapter 736, Division 6 (the Local Government Grant Program administrative rules).
2. **Compliance with Workers Compensation Laws:** All employers, including Grantee, that employ subject workers who provide services in the State of Oregon shall comply with ORS.656.017 and provide the required Worker's Compensation coverage, unless such employers are exempt under ORS 656.126. Employer's liability insurance with coverage limits of not less than \$500,000 must be included.
3. **Compliance with Prevailing Wage:** Grantee shall comply with the prevailing wage rate requirements set forth in ORS 279C.800 through 279C.870 and the administrative rules promulgated thereunder ("Prevailing Wage Rate Law" or "PWR"), or, if applicable, 40 U.S.C. 3141 et seq. ("Davis-Bacon Act").
4. **Amendments:** This Agreement may be amended only by a written amendment to the Agreement, executed by the parties.
5. **Expenditure Records:** Grantee shall document, maintain and submit records to OPRD for all Project expenses in accordance with generally accepted accounting principles, and in sufficient detail to permit OPRD to verify how Grant Funds were expended. These records shall be retained by the Grantee for at least six years after the Agreement terminates. The Grantee agrees to allow Oregon Secretary of State auditors and State agency staff access to all records related to this Agreement for audit and inspection and monitoring of services. Such access will be during normal business hours, or by appointment. Grantee shall ensure that each of its subgrantees and subcontractors complies with these requirements.
6. **Equipment:** Equipment purchased with Local Government Grant Program funds must be used as described in the Project Agreement and Application throughout the equipment's useful life. The Grantee will notify the State prior to the disposal of equipment and will coordinate with the State on the disposal to maximize the equipment's ongoing use for the benefit of the Local Government Grant Program.
7. **Use of Project Property:** Grantee warrants that the land within the Project boundary described in the Application shall be dedicated and used for a period of no less than 25 years from the completion of the Project. Grantee agrees to not change the use of, sell, or otherwise dispose of the land within the Project boundary, except upon written approval by OPRD. If the Project is located on land leased from the federal government, the lease shall run for a period of at least 25 years after the date the Project is completed. If the Project is located on land leased from a private or public entity, other than the federal government, the lease shall run for a period of at least 25 years after the date the Project is completed, unless the lessor under the lease agrees that, in the event the lease is terminated for any reason, the land shall continue to be dedicated and used as described in the Project Application for a period of at least 25 years after the date the Project is completed.

Land acquired using Local Government Grant funds shall be dedicated, by an instrument recorded in the county records, for recreational use in perpetuity, unless OPRD or a successor agency consents to removal of the dedication.

8. **Conversion of Property:** Grantee further warrants that if the Grantee converts lands within the Project boundary to a use other than as described in the grant application or disposes of such land by sale or any other means ("Converted Land"), the Grantee must provide replacement land acceptable to OPRD within 24 months of the date of the conversion or disposal or, if the conversion or disposal is not discovered by OPRD until a later date, within 24 months after the discovery of the conversion or disposal.

If replacement land cannot be obtained within the 24 month period, the Grantee will provide payment of the grant program's prorated share of the current fair market value of the Converted Land to the State. The prorated share is measured by that percentage of the original grant (plus any amendments) as compared to the original Project cost(s). The replacement land must be equal to the current fair market value of the Converted Land, as determined by an appraisal. The recreation utility of the replacement land must also be equal to that of the Converted Land.

If conversion occurs through processes outside of the Grantee's control such as condemnation or road replacement or realignment, the Grantee must pay to the State a prorated share of the consideration paid to the Grantee by the entity that caused the conversion. The State's prorated share is measured by the percentage of the original grant (plus any amendments) as compared to the original Project cost(s).

The warranties set forth in Section 6 and this Section 7 of this Agreement are in addition to, and not in lieu of, any other warranties set forth in this Agreement or implied by law.

9. **Contribution:** If any third party makes any claim or brings any action, suit or proceeding alleging a tort as now or hereafter defined in ORS 30.260 ("Third Party Claim") against a party (the "Notified Party") with respect to which the other party ("Other Party") may have liability, the Notified Party must promptly notify the Other Party in writing of the Third Party Claim and deliver to the Other Party a copy of the claim, process, and all legal pleadings with respect to the Third Party Claim. Either party is entitled to participate in the defense of a Third Party Claim, and to defend a Third Party Claim with counsel of its own choosing. Receipt by the Other Party of the notice and copies required in this paragraph and meaningful opportunity for the Other Party to participate in the investigation, defense and settlement of the Third Party Claim with counsel of its own choosing are conditions precedent to the Other Party's liability with respect to the Third Party Claim.

With respect to a Third Party Claim for which the State is jointly liable with the Grantee (or would be if joined in the Third Party Claim), the State shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by the Grantee in such proportion as is appropriate to reflect the relative fault of the State on the one hand and of the Grantee on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of the State on the one hand and of the Grantee on the other hand shall be determined by reference to, among other things, the parties' relative intent, knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. The State's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law if the State had sole liability in the proceeding.

With respect to a Third Party Claim for which the Grantee is jointly liable with the State (or would be if joined in the Third Party Claim), the Grantee shall contribute to the amount of expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred and paid or payable by the State in such proportion as is appropriate to reflect the relative fault of the Grantee on the one hand and of the State on the other hand in connection with the events which resulted in such expenses, judgments, fines or settlement amounts, as well as any other relevant equitable considerations. The relative fault of the Grantee on the one hand and of the State on the other hand shall be determined by reference to, among other things, the parties' relative intent,

knowledge, access to information and opportunity to correct or prevent the circumstances resulting in such expenses, judgments, fines or settlement amounts. The Grantee's contribution amount in any instance is capped to the same extent it would have been capped under Oregon law if it had sole liability in the proceeding.

Grantee shall take all reasonable steps to cause its contractor(s) that are not units of local government as defined in ORS 190.003, if any, to indemnify, defend, save and hold harmless the State of Oregon and its officers, employees and agents ("Indemnitee") from and against any and all claims, actions, liabilities, damages, losses, or expenses (including attorneys' fees) arising from a tort (as now or hereafter defined in ORS 30.260) caused, or alleged to be caused, in whole or in part, by the negligent or willful acts or omissions of Grantee's contractor or any of the officers, agents, employees or subcontractors of the contractor ("Claims"). It is the specific intention of the parties that the Indemnitee shall, in all instances, except for Claims arising solely from the negligent or willful acts or omissions of the Indemnitee, be indemnified by the contractor from and against any and all Claims.

10. **Inspection of Equipment and Project Property:** Grantee shall permit authorized representatives of the State, the Oregon Secretary of State, or their designees to perform site reviews of the Project, and to inspect all Equipment, real property, facilities, and other property purchased by Grantee as part of the Project.
11. **Public Access:** The Grantee shall allow open and unencumbered public access to the completed Project to all persons without regard to race, color, religious or political beliefs, sex, national origin or place of primary residence.
12. **Condition for Disbursement:** Disbursement of grant funds by OPRD is contingent upon OPRD having received sufficient funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow OPRD, in the exercise of its reasonable administrative discretion, to make the disbursement and upon Grantee's compliance with the terms of this Agreement.
13. **No Third Party Beneficiaries.** OPRD and Grantee are the only parties to this Agreement and are the only parties entitled to enforce its terms. Nothing in this Agreement gives, is intended to give, or shall be construed to give or provide any benefit or right, whether directly or indirectly, to a third person unless such a third person is individually identified by name herein and expressly described as intended beneficiary of the terms of this Agreement.
14. **Repayment:** In the event that the Grantee spends Grant Funds in any way prohibited by state or federal law, or for any purpose other than the completion of the Project, the Grantee shall reimburse the State for all such unlawfully or improperly expended funds. Such payment shall be made within 15 days of demand by the State.
15. **Termination:** This Agreement may be terminated by mutual consent of both parties, or by either party upon a 30-day notice in writing, delivered by certified mail or in person to the other party's contact identified in the Agreement. On termination of this Agreement, all accounts and payments will be processed according to the financial arrangements set forth herein for Project costs incurred prior to date of termination. Full credit shall be allowed for reimbursable expenses and the non-cancelable obligations properly incurred up to the effective date of the termination.
16. **Governing Law:** The laws of the State of Oregon (without giving effect to its conflicts of law principles) govern all matters arising out of or relating to this Agreement, including, without limitation, its validity, interpretation, construction, performance, and enforcement. Any party bringing a legal action or proceeding against any other party arising out of or relating to this Agreement shall bring the legal action or proceeding in the Circuit Court of the State of Oregon for Marion County. Each party hereby consents to the exclusive jurisdiction of such court, waives any objection to venue, and waives any claim that such forum is an inconvenient forum. In no event shall this section be

construed as a waiver by the State of Oregon of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the eleventh amendment to the Constitution of the United States or otherwise, from any claim or from the jurisdiction of any court.

17. **Entire Agreement:** This Agreement constitutes the entire Agreement between the parties. No waiver, consent, modification or change of terms of this Agreement shall bind either party unless in writing and signed by both parties. Such waiver, consent, modification or change, if made, shall be effective only in the specific instance and for the specific purpose given. There are no understandings, Agreements, or representations, oral or written, not specified herein regarding this Agreement. The Grantee, by signature of its authorized representative on the Agreement, acknowledges that the Grantee has read this Agreement, understands it, and agrees to be bound by its terms and conditions.
18. **Notices:** Except as otherwise expressly provided in this Agreement, any communications between the parties hereto or notices to be given hereunder shall be given in writing by personal delivery, facsimile, email, or mailing the same, postage prepaid, to Grantee contact or State contact at the address or number set forth in this Agreement, or to such other addresses or numbers as either party may hereinafter indicate. Any communication or notice delivered by facsimile shall be deemed to be given when receipt of the transmission is generated by the transmitting machine, and to be effective against State, such facsimile transmission must be confirmed by telephone notice to State Contact. Any communication by email shall be deemed to be given when the recipient of the email acknowledges receipt of the email. Any communication or notice mailed shall be deemed to be given when received, or five days after mailing.
19. **Counterparts:** This agreement may be executed in two or more counterparts (by facsimile or otherwise), each of which is an original and all of which together are deemed one agreement binding on all parties, notwithstanding that all parties are not signatories to the same counterpart.
20. **Severability:** If any term or provision of this agreement is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if this Agreement did not contain the particular term or provision held to be invalid.

23 October 2024

Kim Karber
City Administrator
City of Columbia City
1840 2nd Street
Columbia City, Oregon 97018

Subject: Engineering Budget Amendment Request for October 2024 through March 2025
On-Call City Engineering
KJ Project Number 1091029*00

Dear Kim:

The purpose of this letter is to request approval of the budget for On-Call City Engineering Services for 1 October 2024 through 31 March 2025 for the City of Columbia City (City). We have prepared a scope and fee estimate based on historic expenditures and anticipated project needs. This request for a budget amendment formalizes the process so both parties are clear on the approved budget.

On-Call City Engineering Approach

The proposed approach to serving the City includes Kennedy/Jenks (KJ) Engineers teamed with Lower Columbia Engineering (LCE). This arrangement will provide additional staff to the City and allow an information transition between KJ and LCE to continue to support the City. LCE will provide staff, primarily working from St. Helens, to be responsive and provide City Engineering expertise through the on-call period. KJ staff will work with LCE staff as a team to share information we currently have on file and access to the City's data we use regularly. In addition, KJ and LCE staff may contact the City for additional information needs as required.

While Kennedy Jenks will continue to provide client service and overall support to the City, LCE will provide engineering services in response to City requests. When requests are made, LCE will work with KJ to determine the scope, deliverable, and approximate level of effort (labor hours) needed to complete each task. LCE will prepare the deliverable, and KJ will review the work prior to delivery to the City.

Proposed Workflow

The general workflow anticipated is as follows:

- City will contact LCE and copy KJ requesting engineering assistance.
- If appropriate, the City, KJ, and LCE will have a short telephone meeting to discuss what is needed in response to the need.
- If necessary, LCE will travel to Columbia City and review the existing conditions and develop the response concept.
- LCE and KJ will review the proposed response and determine approximate level of effort required.

- LCE will develop the response, which may be an email, memorandum, meeting minutes, or sketches
- KJ will review the response and provide comments to LCE to address the issue.
- LCE will send the response by email to the City and copy KJ.

As we proceed, the process may evolve to streamline the workflow and make things more efficient.

Scope of Work

Task 1 - General On-Call Assistance

This task includes contract management and engineering assistance to the City as requested related to water supply, development review, transportation, or right of way permits.

Task 2 - Development Review

Kennedy Jenks or LCE will provide development review services including:

- Attending Pre-Application and Related Review Meetings
- Reviewing Pre-Application and Development Application submittals for compliance with Development Code and Public Works Design Standard
- Attend Council Meetings (virtually or in person) when needed to provide Engineering and Public Works input
- Review and Acceptance of public improvements after completion

Kennedy Jenks will set up sub tasks as appropriate to assist in tracking charges to each development. Comments and approvals for will be provided in electronic (PDF) format delivered by email.

Task 3 – General Water System Support

Kennedy Jenks or LCE will continue to assist the City as requested related to water supply, transmission, treatment, and distribution.

Task 4 – General Sewer System Support

Kennedy Jenks or LCE will continue to assist the City as requested related to the sewer collection system, pump stations, and coordination with the City of St. Helens.

Task 5 – General Streets and Transportation Support

Kennedy Jenks or LCE will continue to assist the City as requested related to streets and transportation.

Project Assumptions

We have prepared this amendment request with the following assumptions:

- City will make requests for engineering support to LCE and copy KJ.
- City will provide all necessary information to develop the task need and prepare the response.
- Draft and final deliverables to the City will be electronic (PDF or MS WORD) format delivered by email.
- In-person meetings will include compensation for travel time and expenses.
- Larger projects (such as waterline replacement design, pump station upgrade design, or street improvement design) with defined scopes are not included in this proposal. These projects will be scoped and submitted for City approval separate from this authorization.

Fee Estimate

The budget table below summarizes anticipated effort to be expended for the following categories:

Task	Description	Budget
1	General On-Call Assistance	\$ 10,486
2	Development Review	\$ 15,653
3	General Water System Support	\$13,704
4	General Sewer System Support	\$13,704
5	General Streets and Transportation Support	\$13,704
TOTAL		\$ 67,251

The proposed fee estimate is based on a time and materials basis per our executed contract with the City. Proposed budgets have been estimated for each of these tasks, however, because the effort of each task cannot be precisely determined at this time, we may transfer budgets within the approved total amounts to accommodate work requested up to the total approved budget. As new tasks are identified, we will develop an estimate of effort and compare against remaining budget. We will proactively communicate with the City and will not proceed with work beyond the agreed upon scope or budget prior to authorization with the City. If the City requests work outside that approved in this scope of work and beyond the approved budget, we will request a contract amendment to cover the additional work.

As we approach the mid-point of this 6-month scope of work, we will contact the City to discuss next steps, including preparation of Request for Qualifications for new City Engineering support. Our goal is to work to ensure the City has continuous Engineering services, and that transitions are smooth.

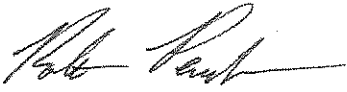
We propose a total budget of \$67,251 to be completed on a time and materials basis under the terms and conditions of the existing agreement with the City of Columbia City and Kennedy Jenks dated 20 August 2010. A breakdown of estimated fees is provided in Attachment 1. A Schedule of Charges is included as Attachment 2.

We will continue to prepare a summary of specific tasks and costs for each invoice. If work requested exceeds the approved budget, we will notify the City before incurring additional charges.

If you approve of this proposal, please sign where indicated in the signature block.

Very truly yours,

KENNEDY/JENKS CONSULTANTS, INC.



Rob Peacock, PE
Project Manager



Michael Humm, PE
Oregon Group Leader

AUTHORIZATION:

CITY OF COLUMBIA CITY

By: _____
(Signature)

(Print Name)

Title: _____

Date: _____

Enclosures:

Attachment 1 – Proposal Fee Estimate

Attachment 2 – Schedule of Charges

ATTACHMENT 1 - Proposal Fee Estimate

CLIENT Name: City of Columbia City
 PROJECT Description: On-Call Engineering Budget 2024-2025
 Proposal/Job Number: 1076010*00/2476 Date: 10/22/24



2024 Rates	Eng-Sci-7 Hui	Eng-Sci-7 Peacock	Eng-Sci-6	Eng-Sci-4 Horton	Project Administrator	Total	KJ Labor	KJ Escalation	KJ APC	Sub Lower Columbia Engineering	KJ Sub-Markup	KJ ODCs	KJ ODCs Markup	Total Labor	Total Subs	Total Expenses	Total Labor + Subs + Expenses
Classification:						Hours	Fees	3%	\$ 5.00	Fees	10%	Fees	10%				Fees
Hourly Rate:	\$260	\$260	\$235	\$195	\$150												
Task 1 - General On Call Assistance																	
General On-Call (KJ)		8		8	4	20	\$4,240	\$127	\$100		\$0	\$500	\$50	\$4,367	\$0	\$650	\$5,017
General On-Call (LCE)						0	\$0	\$0	\$0	\$4,972	\$497		\$0	\$0	\$5,469	\$0	\$5,469
<i>Phase 1 - Subtotal</i>	0	8	0	8	4	20	\$4,240	\$127	\$100	\$4,972	\$497	\$500	\$50	\$4,367	\$5,469	\$650	\$10,486
Task 2 - Planning & Development Review																	
Planning-Development (KJ)		8		8	4	20	\$4,240	\$127	\$100		\$0	\$500	\$50	\$4,367	\$0	\$650	\$5,017
Planning-Development (LCE)						0	\$0	\$0	\$0	\$9,669	\$967		\$0	\$0	\$10,635	\$0	\$10,635
<i>Phase 2 - Subtotal</i>	0	8	0	8	4	20	\$4,240	\$127	\$100	\$9,669	\$967	\$500	\$50	\$4,367	\$10,635	\$650	\$15,663
Phase 3 - General Water Support																	
General Water (KJ)		8		8	4	20	\$4,240	\$127	\$100		\$0	\$500	\$50	\$4,367	\$0	\$650	\$5,017
General Water (LCE)						0	\$0	\$0	\$0	\$7,897	\$790		\$0	\$0	\$8,687	\$0	\$8,687
<i>Phase 3 - Subtotal</i>	0	8	0	8	4	20	\$4,240	\$127	\$100	\$7,897	\$790	\$500	\$50	\$4,367	\$8,687	\$650	\$13,704
Task 4 - General Sewer Support																	
General Sewer (KJ)		8		8	4	20	\$4,240	\$127	\$100		\$0	\$500	\$50	\$4,367	\$0	\$650	\$5,017
General Sewer (LCE)						0	\$0	\$0	\$0	\$7,897	\$790		\$0	\$0	\$8,687	\$0	\$8,687
<i>Phase 4 - Subtotal</i>	0	8	0	8	4	20	\$4,240	\$127	\$100	\$7,897	\$790	\$500	\$50	\$4,367	\$8,687	\$650	\$13,704
Task 5 - General Streets & Transportation Support																	
General Streets-Transportation (KJ)		8		8	4	20	\$4,240	\$127	\$100		\$0	\$500	\$50	\$4,367	\$0	\$650	\$5,017
General Streets-Transportation (LCE)						0	\$0	\$0	\$0	\$7,897	\$790		\$0	\$0	\$8,687	\$0	\$8,687
<i>Phase 5 - Subtotal</i>	0	8	0	8	4	20	\$4,240	\$127	\$100	\$7,897	\$790	\$500	\$50	\$4,367	\$8,687	\$650	\$13,704
All Phases Total	0	40	0	40	20	100	\$21,200	\$636	\$500	\$38,331	\$3,833	\$2,500	\$250	\$21,836	\$42,165	\$3,250	\$67,251

ATTACHMENT 2 - KENNEDY JENKS SCHEDULE OF CHARGES



Client/Address: City of Columbia City
1840 2nd Street
Columbia City, OR 97018

Proposal Date: 22 October 2024

Schedule of Charges

Date: October 2024

PERSONNEL COMPENSATION

Classification	Hourly Rate
Engineer-Scientist-Specialist 1.....	\$150
Engineer-Scientist-Specialist 2.....	\$160
Engineer-Scientist-Specialist 3.....	\$175
Engineer-Scientist-Specialist 4.....	\$195
Engineer-Scientist-Specialist 5.....	\$220
Engineer-Scientist-Specialist 6.....	\$235
Engineer-Scientist-Specialist 7.....	\$260
Engineer-Scientist-Specialist 8.....	\$285
Engineer-Scientist-Specialist 9.....	\$295
Senior CAD-Designer	\$175
CAD-Designer	\$170
Senior CAD-Technician	\$165
CAD-Technician	\$155
Project Assistant.....	\$150
Administrative Assistant.....	\$133
Aide.....	\$108

In addition to the above Hourly Rates, an APC charge of \$5.00 per hour will be added to Personnel Compensation for costs supporting projects including telecommunications, software, information technology, internal photocopying, shipping, and other support activity costs related to the support of projects.

Direct Expenses

Reimbursement for direct expenses, as listed below, incurred in connection with the work, will be at cost plus ten percent for items such as:

- a. Maps, photographs, 3rd party reproductions, 3rd party printing, equipment rental, and special supplies related to the work.
- b. Consultants, soils engineers, surveyors, contractors, and other outside services.
- c. Rented vehicles, local public transportation and taxis, travel and subsistence.
- d. Project specific telecommunications and delivery charges.
- e. Special fees, insurance, permits, and licenses applicable to the work.
- f. Outside computer processing, computation, and proprietary programs purchased for the work.

Reimbursement for vehicles used in connection with the work will be at the federally approved mileage rates or at a negotiated monthly rate.

If prevailing wage rates apply, the above billing rates will be adjusted as appropriate.

Overtime for non-exempt employees will be billed at one and a half times the Hourly Rates specified above.

Rates for professional staff for legal proceedings or as expert witnesses will be at rates one and one-half times the Hourly Rates specified above.

Excise and gross receipts taxes, if any, will be added as a direct expense.

The foregoing Schedule of Charges is incorporated into the agreement for the services provided, effective 22 October 2024 through 22 April 2024. After 22 April 2024, invoices will reflect the Schedule of Charges currently in effect.



Lower Columbia Engineering
58640 McNulty Way
St. Helens, OR 97051
503.356.0399

2024 Service Rates and Billing Procedures

Lower Columbia Engineering can provide a fixed or not-to-exceed fee for a project with a well-defined scope. Unless a fixed fee price is quoted, all services will be billed on a time and materials basis. Time and materials billing will be based on the following hourly rates: *

Service Rates:

1.	Engineer II	\$215.00
2.	Engineer I	\$195.00
3.	Architect	\$190.00
4.	Project Manager	\$185.00
5.	Staff Biologist	\$170.00
6.	Engineering Technician	\$160.00
7.	Land Use Planner	\$150.00
8.	Designer II	\$140.00
9.	Designer I	\$120.00
10.	GIS Technician	\$110.00
11.	Permit Technician	\$100.00
12.	Drafter	\$95.00
13.	Project Administrator	\$90.00
14.	Field Crew Member (planting, labor, etc.)	\$65.00
15.	Outside Services or Expenses (fees, etc.)	Actual Cost + 10%

Reimbursable Project Expenses:

1.	36" x 48" prints	\$4.00
2.	30" x 42" prints	\$3.50
3.	24" x 36" prints	\$3.00
4.	18" x 24" prints	\$2.00
5.	11" x 17" prints	\$.50
6.	8 ½" x 11" or 14" prints	\$.10
7.	Mileage (per mile)	\$.70
8.	Other (postage, airfare, etc.)	Actual Cost

Billing Procedures & Payment Options:

Typically, an invoice will be issued for the previous month's services around the 10th of each month. In some cases, billable time may be carried over to a future invoice. Payment will be due 30 days from the invoice date unless noted otherwise. An interest rate of 1.5% per month may be charged on past-due balances (18% APR). Payment may be in the form of a check, cash, or major credit card. A fee of 3% will be added to all credit card transactions to cover a portion of the fee that we are charged by our service provider.

*Rates are subject to change and updated yearly

