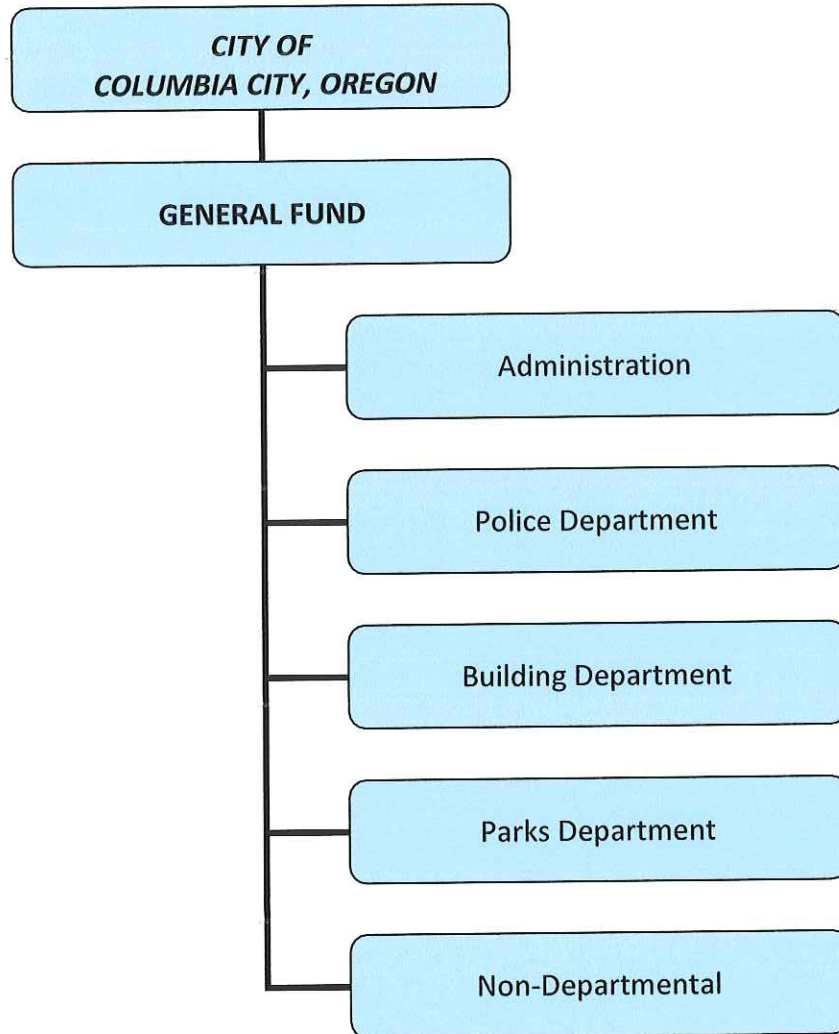


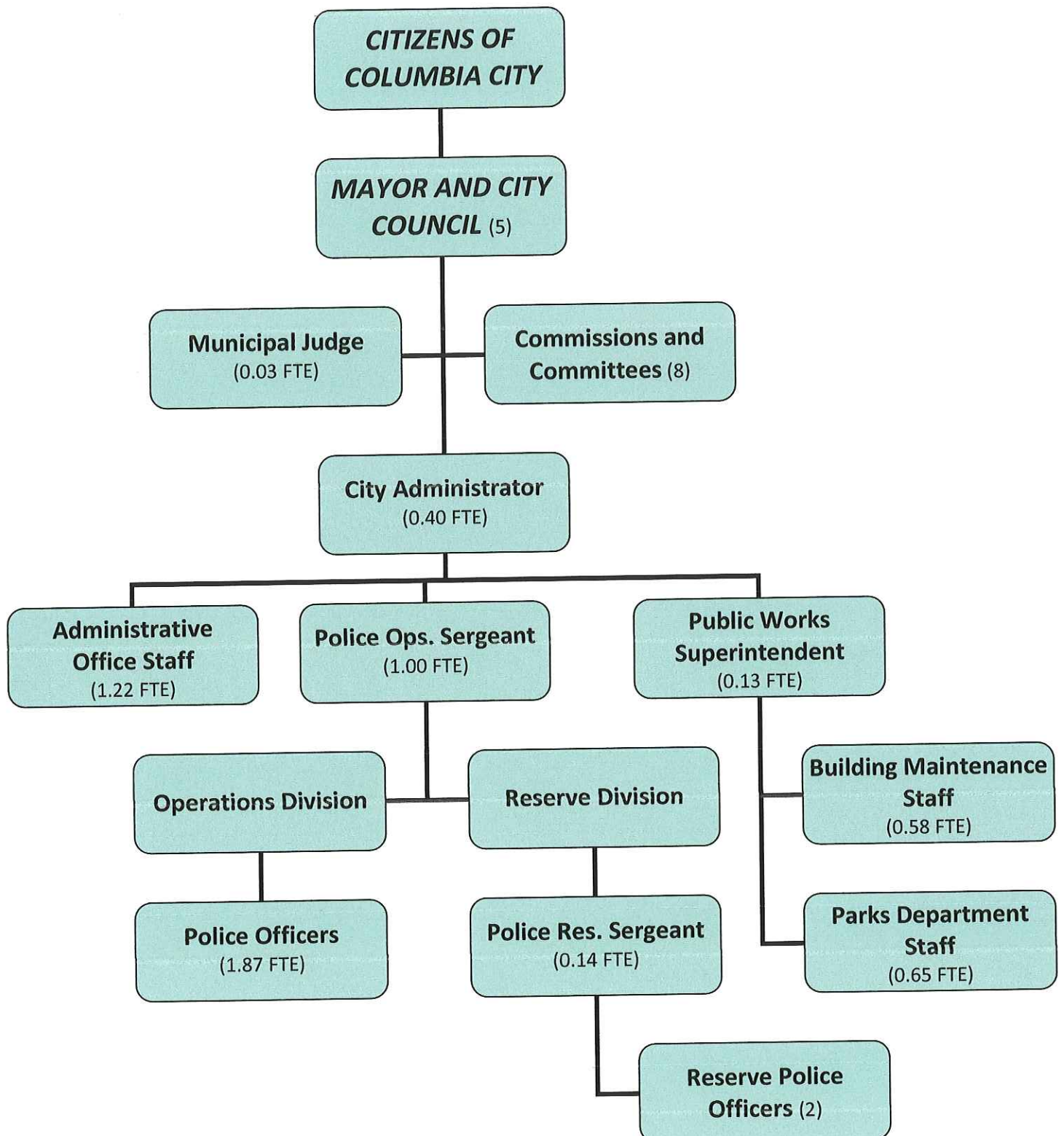


## ***General Fund***

City of Columbia City  
Fiscal Year 2020-21  
General Fund Structure

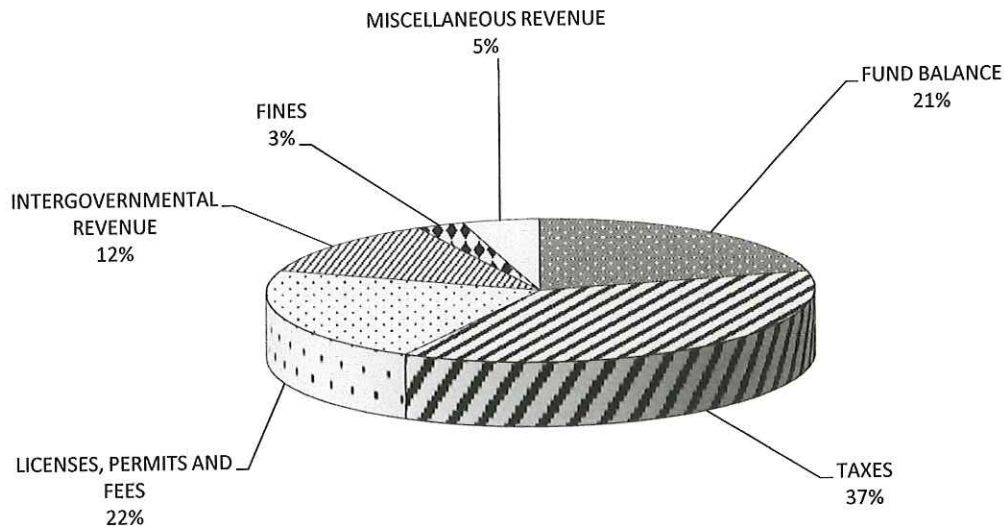


City of Columbia City  
Fiscal Year 2020-21  
Organizational Structure  
General Fund



## 2020-21 GENERAL FUND REVENUES & OTHER RESOURCES

Taxes are the main revenue source



GENERAL FUND REVENUES AND OTHER RESOURCES SUMMARY							
Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
FUND BALANCE	196,922	176,165	144,509	82,476	172,532	172,532	172,532
TAXES	338,285	351,089	361,398	336,830	298,425	298,425	298,425
LICENSES, PERMITS AND FEES	239,504	208,370	238,955	206,528	177,255	177,255	177,255
INTERGOVERNMENTAL REVENUE	81,873	63,729	130,493	83,122	100,430	100,430	100,430
FINES	23,638	26,695	22,500	26,369	22,691	22,691	22,691
MISCELLANEOUS REVENUE	59,745	57,157	41,484	29,408	37,019	37,019	37,019
INTERFUND TRANSFERS IN	38,000	0	0	0	0	0	0
<b>GRAND TOTAL REVENUES &amp; OTHER RESOURCES</b>	<b>1,007,969</b>	<b>883,205</b>	<b>939,339</b>	<b>764,733</b>	<b>808,352</b>	<b>808,352</b>	<b>808,352</b>



**City of Columbia City  
2020-21 Annual Budget**

**GENERAL FUND  
REVENUE AND OTHER RESOURCES**

**Fund Balance.** The funds remaining at year-end are carried forward the following year in the beginning fund balance. This category is equal to 21% of the General Fund revenues and other resources this year. This estimate is based upon the actual beginning fund balance as of July 1, 2019 and the estimated revenues for the current year, less the estimated expenditures for the current year. Fund balance increased by 6% as a result of a reduction in expenditures due to the planning of revenue losses anticipated from the financial impacts of the COVID-19 Coronavirus Pandemic.

**Taxes.** Columbia County collects all property taxes and distributes total collections for the City's certified tax dollars back to the City. The City's permanent tax rate limit as established by Measure 50 is \$1.1346 per \$1,000 assessed value. The City will levy a permanent tax rate of \$1.1346 per \$1,000 assessed value during the 2020-21 budget year. In addition, the City will levy the fourth year of the renewed five-year local option levy of \$0.67 per \$1,000 assessed value during the 2020-21 budget year. The City's assessed value is projected to increase by 2% in the coming year. Taxes account for 37% of the General Fund revenues and other resources.

**Licenses, Permits and Fees.** Franchise agreements are made between the City and businesses that provide certain services within the City limits. The amount of franchise tax paid to the City is usually determined by a percentage of the gross revenues of the business and is established by the franchise agreement. Revenue estimates are based upon amounts received in the past, taking into account any recent or projected changes to franchise agreements, changes in the number of customers served, utility rates, vacancy rates, conservation trends, etc. In-lieu-of franchise fees are fees paid by the City's enterprise operations for use of the City's right-of-ways. Like franchise fees, these fees are based upon a percentage of gross revenues of the enterprise funds and are established by resolution of the City Council. Business license tax fees are collected from those who conduct business in the City and are not covered by a franchise agreement, and businesses seeking the City Council's endorsement on liquor license applications pay a processing fee. Structural, mechanical and plumbing permits are issued for new construction within the City, and five new housing starts are predicted in the coming year. Land use fees and engineering review fees are paid by developers. Licenses, Permits and Fees account for 22% of General Fund revenues and other resources.

**Intergovernmental Revenue.** An application for an Oregon Recreational Trail Grant was granted for the development of a section of hiking trail along the banks of McBride Creek. The State of Oregon collects alcohol, cigarette, and marijuana taxes from all sales. These taxes are distributed to the City based upon population, along with State revenue sharing funds. Estimates are based upon adjustments to the State's apportionment procedures, as well as past

receipts. Intergovernmental revenues account for 12% of the General Fund revenues and other resources.

**Fines.** Revenues in this category are generated by the City Police Department in conjunction with the Municipal Court. The revenues collected from fines are used to offset the cost of providing these services. Fine revenue estimates are based upon amounts collected historically and staffing levels. Fines and forfeits account for 3% of General Fund revenues and other resources.

**Miscellaneous Revenue.** Miscellaneous revenue consists of investment and rental income, donations and contributions, and other miscellaneous resources. Investment income is estimated based upon projected investing power and interest rates. The City collects rental fees for use of the Community Hall, and the City collects its share of mineral royalties from the County. Donations collected under the Shop with a Cop program are used to purchase wintertime necessities and wish list items for local families in need during the holiday season. Donations to the Columbia City Veterans Park are used to development improvements in the park. Revenue from engraved brick sales are used to offset maintenance costs for the Columbia City Veterans Park. Contributions from the Daughters of the American Revolution (DAR) are used to offset maintenance costs for the two DAR parks (Ruth Rose Richardson and Pixie Parks). Contributions for improvements to the Community Hall are raised through five annual fund raising events. Miscellaneous revenues account for 5% of the General Fund revenues and other resources.

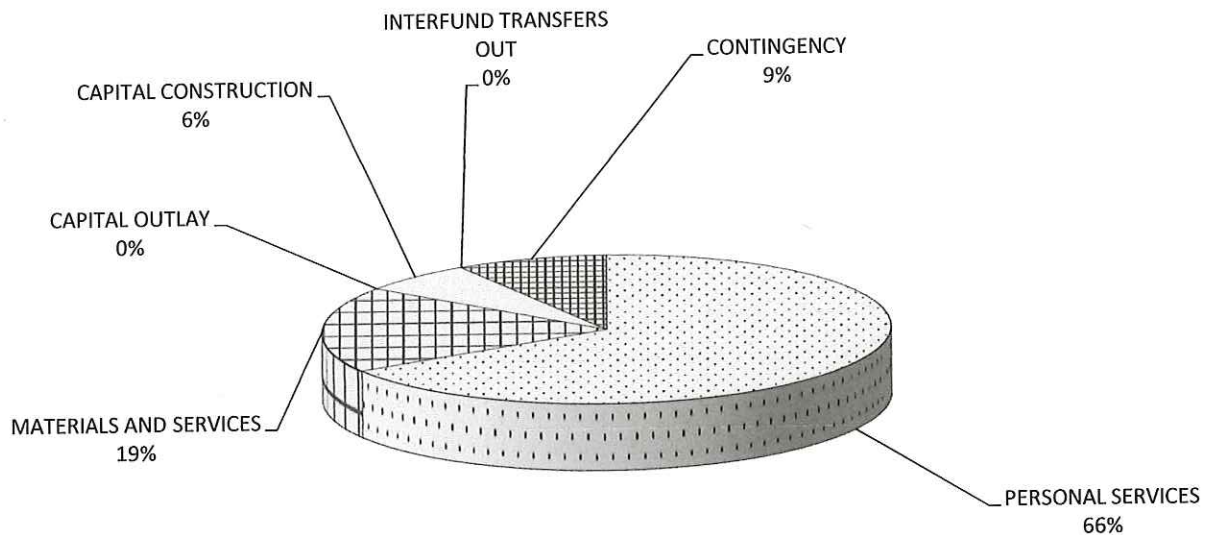


		GENERAL FUND						
		REVENUES AND OTHER RESOURCES						
		DETAIL						
Line		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
01	FUND BALANCE							
271000	Beginning Fund Balance	196,922	176,165	144,509	82,476	172,532	172,532	172,532
	TOTAL FUND BALANCE	196,922	176,165	144,509	82,476	172,532	172,532	172,532
	TAXES							
311000	Current Property Tax	326,302	334,105	344,623	328,349	283,989	283,989	283,989
311100	Property Tax - Prior Years	11,983	16,984	16,775	8,481	14,436	14,436	14,436
	TOTAL TAXES	338,285	351,089	361,398	336,830	298,425	298,425	298,425
	LICENSES, PERMITS AND FEES							
321300	In Lieu of Tax Fees	6,959	7,174	6,373	7,397	6,098	6,098	6,098
321400	In Lieu of Franchise Fees	50,152	53,132	52,531	40,172	45,162	45,162	45,162
321500	Franchise Fees	129,959	114,928	133,773	106,694	97,689	97,689	97,689
321600	Business Licenses	16,950	15,165	16,500	15,282	12,890	12,890	12,890
321700	Liquor License Application Fees	140	175	144	140	149	149	149
321900	School Excise Tax Fees	1,651	2,530	6,244	586	2,152	2,152	2,152
322100	Building Permit Fees	15,012	7,599	11,260	18,323	6,459	6,459	6,459
322200	Mechanical Permit Fees	3,091	2,066	3,453	1,851	1,756	1,756	1,756
322300	Plumbing Permit Fees	2,888	1,387	2,604	3,694	1,179	1,179	1,179
322400	Land Use Fees	7,620	1,651	618	2,799	1,403	1,403	1,403
322500	Right of Way Fees	510	(105)	155	20	50	50	50
322600	Vehicle Towing Fees	300	100	150	100	85	85	85
322700	Engineering Review Fees	4,272	2,568	5,150	9,470	2,183	2,183	2,183
	TOTAL LICENSES, PERMITS AND FEES	239,504	208,370	238,955	206,528	177,255	177,255	177,255
	INTERGOVERNMENTAL REVENUE							
331300	DLCD Planning Grant	1,000	0	1,000	1,000	0	0	0
331400	DLCD Technical Assistance Grant	16,852	3,148	0	0	0	0	0
332500	Transportation Growth Management Grant	0	0	0	0	0	0	0
332600	Veterans & War Memorial Grant	1,638	0	0	0	0	0	0
332700	Samuel S. Johnson Foundation Grant	0	0	0	0	0	0	0
332800	Intergovernmental Partnership Program	0	0	0	0	0	0	0
332900	Oregon Community Foundation Grant	0	0	0	0	0	0	0
333000	Columbia County Cultural Coalition Grant	0	0	0	0	0	0	0
333100	Ford Foundation Grant	0	0	0	0	0	0	0
333300	Oregon Recreational Trail Grant	0	0	36,460	41,460	48,938	48,938	48,938
333400	MDU Resources Foundation Grant	0	0	0	0	0	0	0
334000	Port of Columbia County Contribution	0	0	0	0	0	0	0
335000	State Revenue Sharing	18,636	15,370	19,195	10,621	13,064	13,064	13,064
335600	Cigarette Tax	2,436	2,283	2,583	1,638	1,941	1,941	1,941
335700	Alcohol Tax	31,522	37,230	37,668	23,293	31,644	31,644	31,644
335900	Marijuana Tax	9,789	5,698	33,587	5,110	4,843	4,843	4,843
	TOTAL INTERGOVERNMENTAL REVENUE	81,873	63,729	130,493	83,122	100,430	100,430	100,430
	FINES							
351000	Fines	23,638	26,695	22,500	26,369	22,691	22,691	22,691
	TOTAL FINES	23,638	26,695	22,500	26,369	22,691	22,691	22,691
	MISCELLANEOUS REVENUE							
355200	Weatherization Loan Repayments	0	0	0	0	0	0	0
361000	Interest	3,350	3,427	1,920	1,409	2,913	2,913	2,913
362900	Communication Site Rent	2,870	2,965	3,054	2,945	2,520	2,520	2,520
363000	City Hall Rental	1,800	0	0	0	0	0	0
363100	Community Hall Rental	14,050	19,873	19,055	15,410	16,892	16,892	16,892
363200	Mineral Royalties	582	758	606	606	644	644	644
365200	Celebration Proceeds	2,393	2,309	2,472	(49)	1,963	1,963	1,963
365300	Miscellaneous	1,127	2,885	3,090	1,574	2,452	2,452	2,452
365400	Spring Cleanup	218	307	227	0	261	261	261
365500	DAR Park Maintenance Contribution	2,000	1,070	2,060	1,093	1,009	1,009	1,009
365600	Shop with a Cop Donations	3,412	5,300	2,500	2,500	2,500	2,500	2,500
365800	Veterans Park Donations	1,170	1,118	0	581	950	950	950
365900	Dog Park Donations	70	0	0	0	0	0	0
366000	Veterans Park Engraved Brick Sales	1,050	1,950	500	675	500	500	500
366100	Community Hall Capital Campaign	25,653	5,194	6,000	2,664	4,415	4,415	4,415
366200	Sale of Surplus Property	0	10,001	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	59,745	57,157	41,484	29,408	37,019	37,019	37,019
	INTERFUND TRANSFERS IN							
390200	Transfer in from Equipment Reserve Fund	38,000	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS IN	38,000	0	0	0	0	0	0
	TOTAL REVENUES & OTHER RESOURCES	977,967	883,205	939,339	764,733	808,352	808,352	808,352

## 2020-21 GENERAL FUND EXPENDITURES - TOTAL \$808,352

### BY CATEGORY

Personal services are the largest expense



EXPENDITURE SUMMARY FISCAL YEAR 2020-21 GENERAL FUND BY CATEGORY							
Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONAL SERVICES	539,124	514,755	597,000	643,110	558,992	558,992	558,992
MATERIALS AND SERVICES	189,511	169,974	196,106	155,477	156,774	156,774	156,774
CAPITAL OUTLAY	51,892	48,325	0	0	0	0	0
CAPITAL CONSTRUCTION	21,277	10,898	36,460	0	53,938	53,938	53,938
INTERFUND TRANSFERS OUT	0	10,500	7,500	7,500	0	0	0
CONTINGENCY	0	0	72,118	71,925	71,577	71,577	71,577
<b>TOTAL EXPENDITURE APPROPRIATIONS</b>	<b>801,804</b>	<b>754,452</b>	<b>909,184</b>	<b>878,012</b>	<b>841,281</b>	<b>841,281</b>	<b>841,281</b>
UNAPPROPRIATED ENDING BALANCE	0	0	102,080	102,080	(32,929)	(32,929)	(32,929)
<b>TOTAL GENERAL FUND</b>	<b>801,804</b>	<b>754,452</b>	<b>1,011,264</b>	<b>980,092</b>	<b>808,352</b>	<b>808,352</b>	<b>808,352</b>

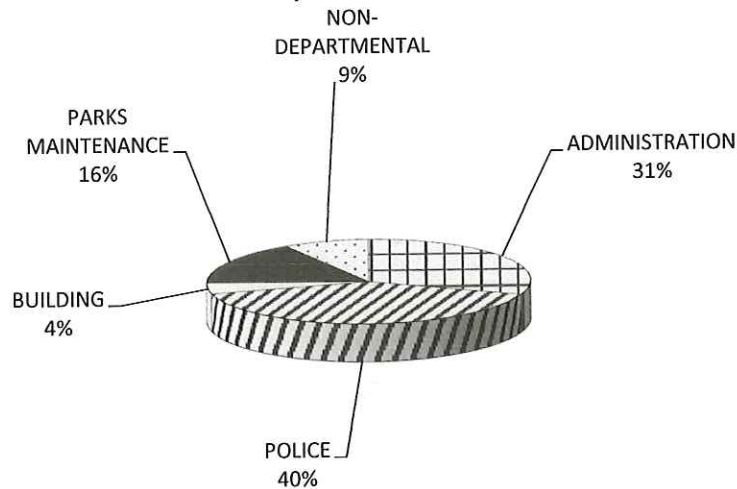


## 2020-21 GENERAL FUND EXPENDITURES - TOTAL

**\$808,352**

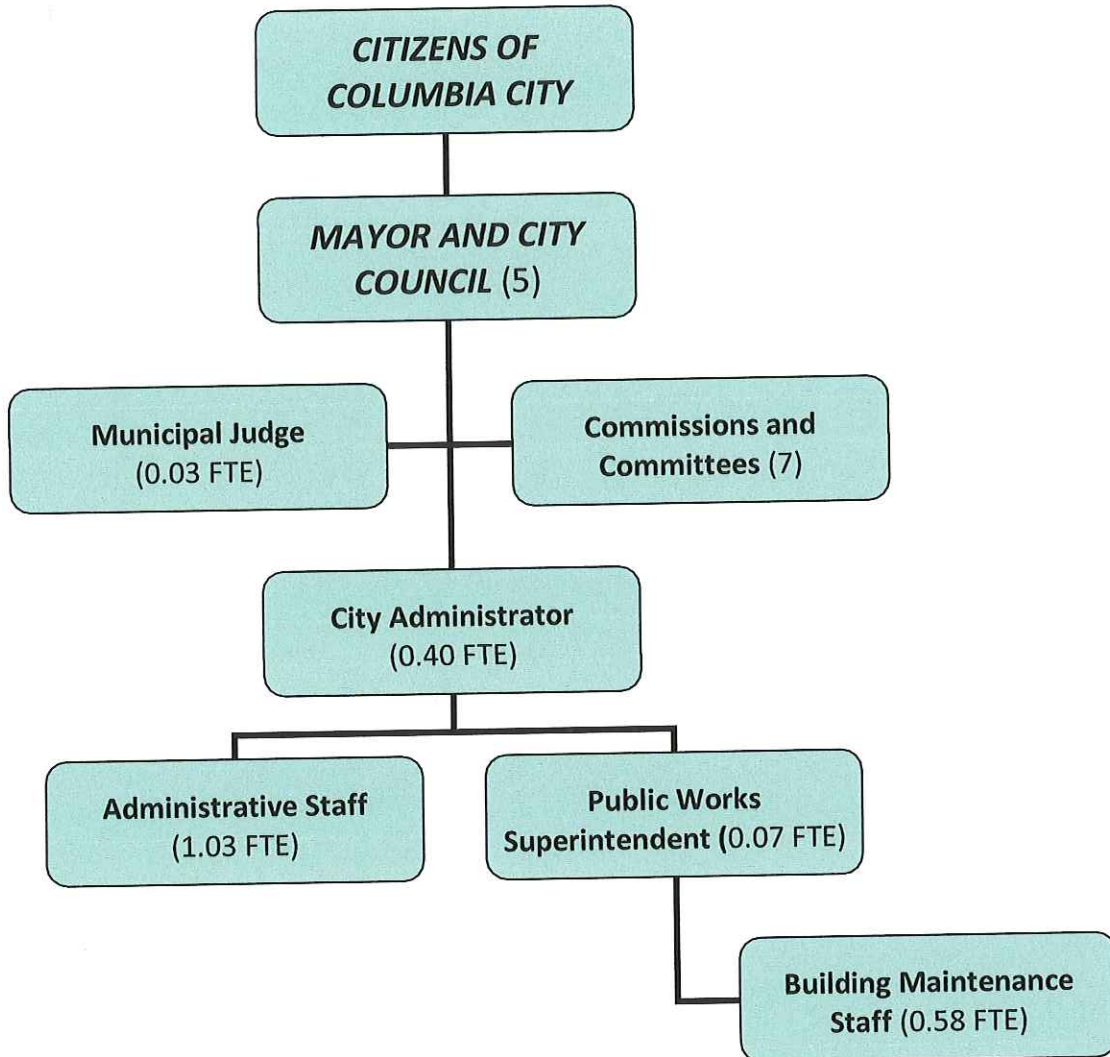
### BY DEPARTMENT

Police costs represent the largest expense



EXPENDITURE SUMMARY FISCAL YEAR 2020-21 GENERAL FUND BY DEPARTMENT							
Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
ADMINISTRATION	259,237	246,838	263,061	213,386	257,463	257,463	257,463
POLICE	388,240	388,240	404,695	477,458	339,637	339,637	339,637
BUILDING	30,268	27,401	35,526	35,314	35,724	35,724	35,724
PARKS MAINTENANCE	124,059	81,473	126,284	72,429	136,880	136,880	136,880
NON-DEPARTMENTAL	0	10,500	79,618	79,425	71,577	71,577	71,577
<b>TOTAL EXPENDITURE APPROPRIATIONS</b>	<b>801,804</b>	<b>754,452</b>	<b>909,184</b>	<b>878,012</b>	<b>841,281</b>	<b>841,281</b>	<b>841,281</b>
UNAPPROPRIATED ENDING BALANCE	0	0	102,080	102,080	-32,929	-32,929	-32,929
<b>TOTAL GENERAL FUND</b>	<b>801,804</b>	<b>754,452</b>	<b>1,011,264</b>	<b>980,092</b>	<b>808,352</b>	<b>808,352</b>	<b>808,352</b>

City of Columbia City  
Fiscal Year 2020-21  
Organizational Structure  
Administration

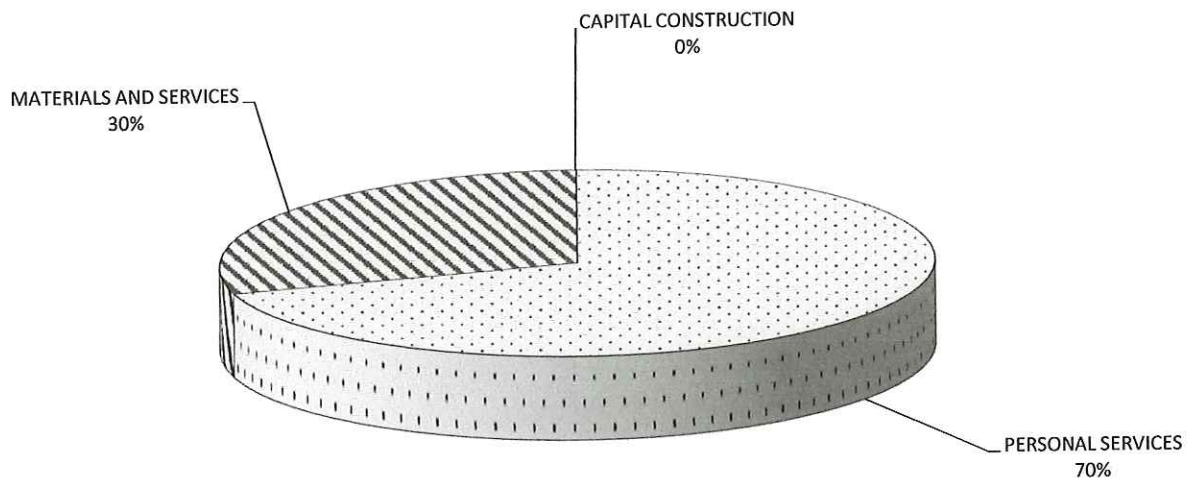


Administration Department Activities:  
Legislative Body Activities  
Commission and Committee Activities  
Administrative Services  
Management Administration  
Financial Operations  
Personnel Activities  
Elections  
Records Management  
Fixed Asset Accounting  
Public Information Functions  
Intergovernmental Affairs  
Building Maintenance  
Current and Long-Range Land Use Planning  
Municipal Court

## 2020-21 ADMINISTRATION DEPARTMENT EXPENDITURES

**TOTAL \$257,463**

Personal services represent the largest expense



GENERAL FUND EXPENDITURE SUMMARY ADMINISTRATION DEPARTMENT							
Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 2020-21	2020-21 Adopted
PERSONAL SERVICES	157,824	157,437	170,383	135,732	181,129	181,129	181,129
MATERIALS AND SERVICES	87,986	78,503	92,678	77,654	76,334	76,334	76,334
CAPITAL OUTLAY	0	0	0	0	0	0	0
CAPITAL CONSTRUCTION	13,427	10,898	0	0	0	0	0
<b>TOTAL ADMINISTRATION DEPARTMENT</b>	<b>259,237</b>	<b>246,838</b>	<b>263,061</b>	<b>213,386</b>	<b>257,463</b>	<b>257,463</b>	<b>257,463</b>



**City of Columbia City  
2020-21 Annual Budget**

**FUND: GENERAL**

**DEPARTMENT: ADMINISTRATION**

**DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:**

The Administrative Department is responsible for the management, administration, financial operations, personnel activities, current and long-range land use planning, and municipal court functions of the City. The department provides administrative services related to the activities of the Mayor and City Council, the Planning Commission, and various other City committees and commissions. The department is responsible for City elections, the City's records management programs, and accounting for the City's fixed assets. It handles public information functions and the intergovernmental affairs of the City and is responsible for building maintenance activities related to the City Hall and Community Hall.

The Administrative Department is funded by licenses, fees, franchise taxes, fines, intergovernmental revenues, and miscellaneous revenues.

The decrease in personal service costs can be attributed to reduced personnel costs due to foregoing of COLA to employees.

Administration Performance Measures	Actual 2017-18	Actual 2018-19	Estimate 2019-20	Budget 2020-21
<b>Inputs:</b>				
Administrator/Recorder	0.40	0.40	0.40	0.40
Supervisor/Accounting Clerk	0.17	0.00	1.00	0.00
Finance Clerk	0.00	0.20	0.20	0.20
Planning/Court/Administrative Assistant	0.51	0.51	0.51	0.51
Office Clerk II	0.35	0.32	0.32	0.32
Municipal Judge	0.03	0.03	0.03	0.03
Public Works Superintendent	0.03	0.07	0.07	0.07
Utility Worker II/Foreman	0.03	0.08	0.08	0.08
Utility Worker I	0.19	0.50	0.50	0.50
Utility Worker	0.00	0.00	0.00	0.00
Number of Full Time Equivalents (FTEs)	1.81	2.11	2.11	2.11
<b>Inputs:</b>				
Department Operating Expenditures	\$259,237	\$300,301	\$263,061	\$257,463
Hours Worked by Volunteers	550	600	600	600
<b>Outputs:</b>				
City Council Meetings	21	21	11	12
<b>Administration Performance Measures</b>				
<b>Outputs (continued):</b>				
Budget Committee Meetings	1	1	1	1

Planning Commission Meetings	5	4	3	4
Audit Committee Meetings	4	4	4	4
Hazard Mitigation Team Meetings	2	7	10	12
Ad Hoc Committee Meetings	12	12	12	12
Ordinances Adopted	5	7	6	6
Resolutions Adopted	25	21	20	20
Business Licenses Issued	222	198	161	194
Land Use Reviews	12	15	16	14
Land Use Applications	3	4	1	3
Work Orders Completed	81	95	279	152
Municipal Court Sessions	5	7	7	7
Trials	6	10	16	11
<b>Measures of Efficiency and Effectiveness:</b>				
Percent of Legal Notice Requirements Met	100%	100%	100%	100%
Percent of Agendas and Minutes Available on Website	100%	100%	100%	100%
Percent of Requests for Information Fulfilled	100%	100%	100%	100%
Percent of Ordinances Codified	100%	100%	100%	100%
Receive GFOA Distinguished Budget Award	1	1	0	1
Accelerated Focus on Code Enforcement Actions	Yes	Yes	Yes	Yes
Unqualified Opinion from Auditor	Yes	Yes	Yes	Yes
Average Customer Satisfaction Rating 1=Poor, 5=Excellent	4.29	4.84	4.84	4.90
Department Operating Expenditures Per Capita	\$122.51	\$140.05	\$132.52	\$129.70

#### DEPARTMENT ACCOMPLISHMENTS IN 2019-20:

- Continued to implemented new regulations associated with accessory buildings and structures.
- Completed a comprehensive review and update to the Columbia City Development Code.
- Assisted with the coordination of the annual Spring Clean Up event; which was unfortunately cancelled due to the COVID-19 Pandemic.
- Successfully coordinated fund raising events in support of the Community Hall project including the fifth annual Christmas bake sale, a Michael Allen Harrison performance, the Columbia City Celebration Pancake Breakfast and an Easter Breakfast with cookie sale hosted by "The Easter Grinch".
- Regularly utilized the City's Facebook and Twitter accounts to distribute information in an effort to increase our followers and improve the dissemination of information.
- Continued to complete coordinated repairs and improvements to the Community Hall building: formed a partnership with The Home Depot, Inc., in order to take advantage of corporate grant funding for the replacement of the Community Hall's roof as well as a beautification project for the northern side of the building.

#### DEPARTMENT OBJECTIVES FOR 2020-21:

To continue fund raising efforts to raise funds to complete additional improvements to the Community Hall consisting of new roofing for the building as well as landscaping improvements

as outlined in 2020-21 Policy Goal and Objective 1-F as established by Council.  
Target date: Ongoing.

To place a continued emphasis on code compliance by furthering public outreach and education, identifying violations, and pursuing compliance in accordance with 2020-21 Policy Goal and Objective 1-C as set forth by Council. This year a continued focus will be placed on the placement of outbuildings, setbacks and portable storage structures. Target date: Ongoing.

To continue economic development efforts to further the sustainability of our community. A continued focus will be placed on marketing, code review and development, master plan implementation, identifying development incentives, urban growth boundary review, re-zoning considerations, etc. Target date: Ongoing.

To continue to support hazard mitigation efforts and implement recommendations from the Department of Homeland Security 2018 Vulnerability Assessments in accordance with 2020-21 Policy Goal and Objectives 1-B and 1-F as established by Council. Target date: Ongoing.

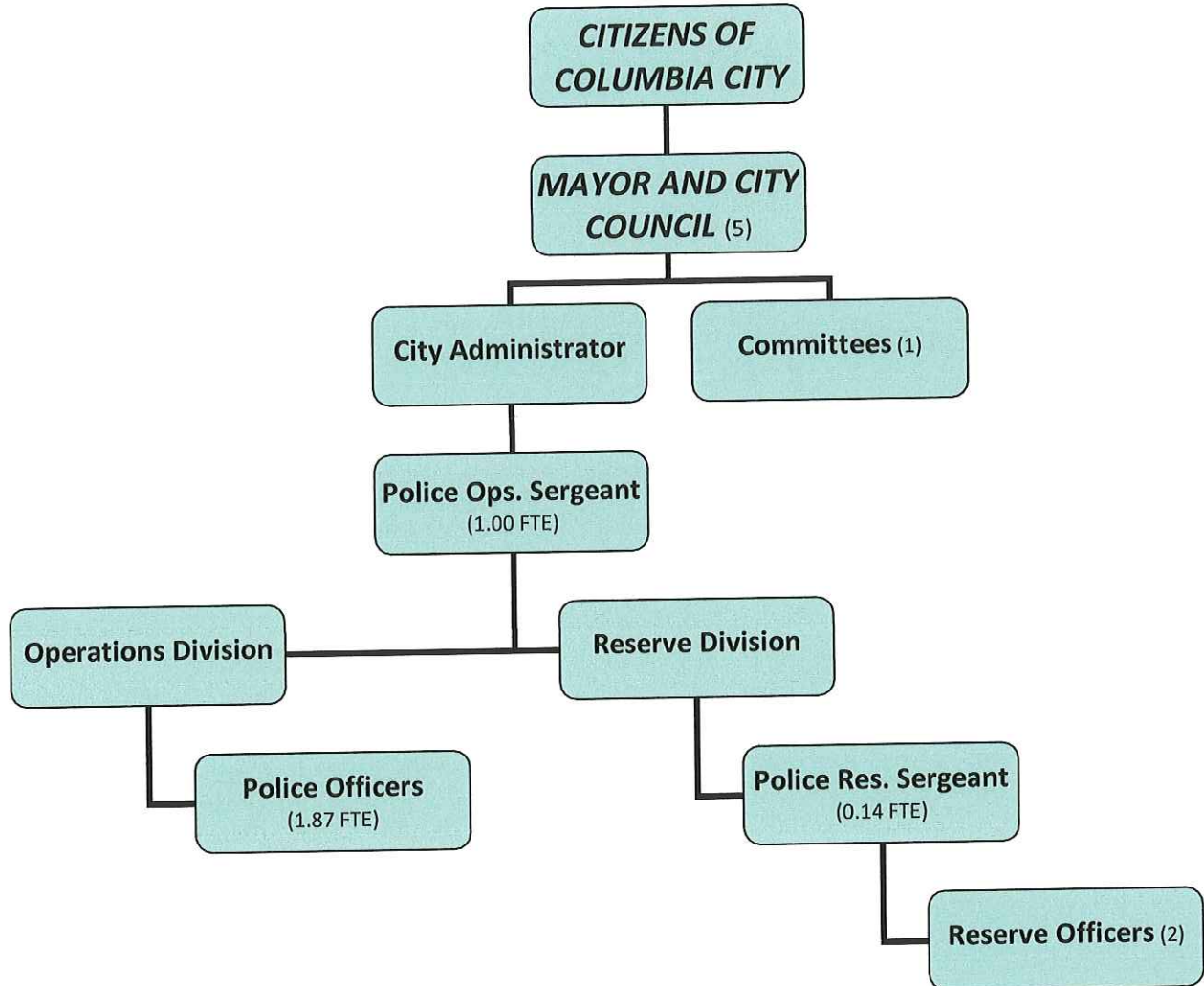
To present the budget document in a manner that meets the requirements of the Distinguished Budget Presentation Awards Program through the Government Finance Officers Association (GFOA). Target date: August 2020.

To continue to increase our Twitter and Facebook following to improve our ability to communicate rapidly, efficiently and effectively with our citizens. Target date: Ongoing.



		GENERAL FUND EXPENDITURE DETAIL ADMINISTRATION DEPARTMENT						
Line Item	Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
01								
01	PERSONAL SERVICES							
110000	Regular Services	103,328	100,165	107,223	84,451	111,966	111,966	111,966
120000	Extra Labor	0	0	0	0	0	0	0
130000	Overtime	268	592	325	634	395	395	395
210000	Group Insurance	23,971	29,369	29,781	27,021	29,781	29,781	29,781
220000	Social Security	8,003	7,815	8,424	6,343	9,059	9,059	9,059
230000	Retirement Contributions	18,427	15,367	19,747	15,610	21,280	21,280	21,280
250000	Unemployment Compensation	948	1,321	1,098	836	1,180	1,180	1,180
260000	Workers' Compensation	1,212	886	1,219	837	1,413	1,413	1,413
295000	Accrued Leave	1,667	1,922	2,566	0	6,055	6,055	6,055
	TOTAL PERSONAL SERVICES	157,824	157,437	170,383	135,732	181,129	181,129	181,129
02	MATERIALS AND SERVICES							
331000	Auditing Services	2,350	1,842	2,492	1,890	1,890	1,890	1,890
333000	Legal Services	1,663	1,370	1,750	1,750	1,750	1,750	1,750
334000	Engineering Services	1,502	9,942	5,288	5,288	5,288	5,288	5,288
335000	Planning Consultant Services	30,437	14,453	23,690	22,694	22,694	22,694	22,694
412000	School Excise Tax	1,634	3,001	6,180	6,180	6,180	6,180	6,180
431000	Building Maintenance	2,303	5,651	2,100	1,780	1,780	1,780	1,780
432000	Equipment Maintenance	4,288	4,707	4,429	4,449	6,049	6,049	6,049
433000	Community Hall Maintenance	10,437	6,895	7,500	5,679	5,679	5,679	5,679
520000	Insurance and Bonds	1,961	2,013	2,074	2,095	2,095	2,095	2,095
540000	Legal Notices	576	775	618	300	300	300	300
581000	Travel and Training	581	1,408	1,200	920	500	500	500
582000	Mayor, Council & Commission Travel	1,086	1,973	2,060	0	0	0	0
583000	Dues, Subscriptions and Programs	3,411	3,739	3,800	3,400	3,400	3,400	3,400
611000	Office Supplies	1,152	1,128	1,600	900	900	900	900
612000	Postage	2,450	947	2,500	1,750	1,750	1,750	1,750
613000	Telephone and Internet Services	2,479	1,583	2,500	1,776	1,776	1,776	1,776
615000	Materials and Supplies	3,317	932	4,200	1,000	1,000	1,000	1,000
621000	Natural Gas	164	165	180	148	148	148	148
622000	Electricity	542	581	600	600	600	600	600
626000	Gasoline	269	254	280	280	280	280	280
652000	Citation Refunds	0	0	300	150	150	150	150
658000	Library	3,642	3,383	3,811	1,200	1,200	1,200	1,200
658700	Columbia County Community Action Team	0	0	0	0	0	0	0
689000	Columbia County Transportation	1,000	1,000	1,000	1,000	0	0	0
659100	St. Helens Senior Center	1,000	0	1,000	1,000	500	500	500
659200	Columbia Pacific Food Bank	500	0	500	500	500	500	500
659400	Columbia County Emergency Manager	4,483	4,922	5,026	4,925	4,925	4,925	4,925
659600	St. Helens School District	500	0	0	0	0	0	0
659800	Columbia County Economic Development	2,500	2,500	2,500	2,500	2,500	2,500	2,500
659900	Housing Rehabilitation Loans	0	0	0	0	0	0	0
660000	Miscellaneous	1,759	3,339	3,500	3,500	2,500	2,500	2,500
	TOTAL MATERIALS AND SERVICES	87,986	78,503	92,678	77,654	76,334	76,334	76,334
03	CAPITAL OUTLAY							
741000	Equipment	0	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
03	CAPITAL CONSTRUCTION							
743000	Building Improvements	13,427	10,898	0	0	0	0	0
	TOTAL CAPITAL CONSTRUCTION	13,427	10,898	0	0	0	0	0
	TOTAL ADMINISTRATION DEPARTMENT	259,237	246,838	263,061	213,386	257,463	257,463	257,463

City of Columbia City  
Fiscal Year 2020-21  
Organizational Structure  
Police Department



**Police Department Activities:**

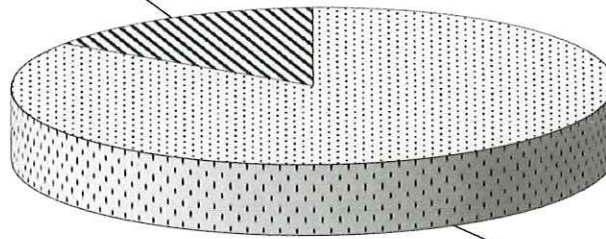
Build Community Relationships  
Preserve the Public Peace  
Protect Life and Property  
Prevent Crime through Proactive Police Operations  
Enforce State Laws and Local Ordinances

## 2020-21 POLICE DEPARTMENT EXPENDITURES

**TOTAL \$339,637**

Personal services are the largest expense

MATERIALS AND  
SERVICES  
15%



PERSONAL SERVICES  
85%

GENERAL FUND EXPENDITURE SUMMARY POLICE DEPARTMENT							
Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONAL SERVICES	283,886	373,124	338,479	427,880	287,362	287,362	287,362
MATERIALS AND SERVICES	65,913	61,527	66,216	49,578	52,275	52,275	52,275
CAPITAL OUTLAY	38,441	0	0	0	0	0	0
<b>TOTAL POLICE DEPARTMENT</b>	<b>388,240</b>	<b>434,651</b>	<b>404,695</b>	<b>477,458</b>	<b>339,637</b>	<b>339,637</b>	<b>339,637</b>



**City of Columbia City  
2020-21 Annual Budget**

**FUND: GENERAL**

**DEPARTMENT: POLICE DEPARTMENT**

**DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:**

The objective of the Police Department is to continue to maintain the peace and quality of life that the citizens of Columbia City presently enjoy. The Police Department enforces state laws and local ordinances, protects life and property through preventive and proactive law enforcement practices, and contributes to the livability of the City by taking the lead and being an active participant in the development of community policing relationships.

The Police Department is funded by property taxes and miscellaneous revenue.

The department is staffed by the Police Operations Sergeant, Reserve Police Sergeant, Police Officers, and Reserve Police Officers. The present staffing is equivalent to 3.01 full time employees (FTEs) and provides seven day-a-week coverage. An on-call protocol also exists for times that no police officers are physically on duty.

Decreases in personal service costs can be attributed to departmental staffing changes and foregoing of COLA to employees.

The department continues to work towards boosting participation in the volunteer Reserve Program, which has been extremely valuable in assisting the department in reaching and maintaining its objectives relating to maintaining the peace, safety and quality of life for the citizens of the City. These efforts, which have assisted the agency in gaining additional personnel resources at a very low cost to the taxpayer, will continue.

Department service levels in the coming year are expected to increase as is reflected in current local and regional trends. To that end, the department will continue to operate in a professional, efficient, and effective manner in order to retain public trust. The citizens renewed the five-year local option levy for police services, which was passed in November 2016.

With the development of the department's quarterly In-Service Training Program, the department has gained the ability to concentrate on core law enforcement skills training while improving upon the fiscal effectiveness and efficiency of their delivery. The department continues to identify areas of training to better equip officers in accomplishing its objectives. State and federal training mandates have continued to increase requirements for the training of officers in a variety of areas to include Incident Command Systems, National Incident Management Systems, Homeland Security issues, marijuana legislation, DUII enforcement, officer safety and survival concepts, and transparency and accountability in policing issues.

Continual training and education in core law enforcement skills; such as the use of less-lethal and lethal force weapons systems, police patrol and investigative techniques, use of force and officer safety instruction are key to the safety of officers and citizens alike. As well, they are instrumental in reducing department liability. By meeting these training mandates the City insures training compliance and increases our chances for success in obtaining future funding through competitive federal and/or state grant processes.

The department has historically been a community oriented policing agency by its very function and nature. We plan on continuing to focus on community-oriented policing standards and enhance our community policing efforts by further involving the public and working closely with them in dealing with community nuisance issues, in direct support of 2020-21 Policy Goal and Objective 1-C as set forth by Council.

<b>Police Department Performance Measures</b>	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Estimate 2019-20</b>	<b>Budget 2020-21</b>
<b>Inputs:</b>				
Police Operations Sergeant	1.00	1.00	1.00	1.00
Police Sergeant	0.14	0.14	0.14	0.14
Police Officers	1.17	1.17	1.87	1.87
Number of Full Time Equivalents (FTEs)	2.31	2.31	3.01	3.01
Department Operating Expenditures	\$283,886	\$373,124	\$427,880	\$339,637
Volunteer Reserve Officer Hours Worked	1,536	1,420	1,438	1,438
Average Training Hours Per Officer	80	80	80	80
<b>Outputs:</b>				
Criminal Investigations	117	103	70	70
Physical Arrests	72	53	16	16
Traffic Enforcement	1,427	1,120	419	419
Residential Security Checks	3,360	2,811	1400	1400
Calls for Service	3,546	2,716	764	764
Reports Prepared	233	276	354	354
Citations Per 100 Residents	7.1	5.7	4.8	4.8
Emergency Preparedness Events	1	1	1	1
<b>Measures of Efficiency and Effectiveness:</b>				
Average Response Time (Citizen & Officer Initiated - Minutes)	3.23	3.10	3.45	3.45
Percent of Offenses Cleared	71%	67%	61%	61%
Percent of Complaints Responded To Within 24 Hours	100%	100%	97%	97%
# of Complaints Leading to Internal Affairs Investigation	1	1	0	0
Number of Alcohol Related Accidents	1	1	1	1
Crime Investigation Closure Rate	80%	73%	61%	61%
% of Stolen Goods Recovered	23%	13%	1%	1%
Speed Related Accidents Reported	3	1	0	0
Average Customer Satisfaction Rating 1=Poor, 5=Excellent	4.50	5.00	5.00	5.00
Department Operating Expenditures Per Capita	\$143.02	\$187.97	\$215.56	\$171.10

## **DEPARTMENT ACCOMPLISHMENTS IN 2019-20:**

The department continued integrating community policing and problem solving concepts into daily law enforcement operations, continued annual review and update of applicable department policies and procedures, continued upgrade to the agency's records management and computer systems, continued improvements to the evidence and property room procedures, and continued the department's emphasis on improvements in leadership, accountability, and personal responsibility. Numerous training courses were also attended by officers.

The department coordinated and lead efforts to conduct the Columbia City Emergency Management Preparedness Fair. This event focused on educating the public on current emergency management issues within the City, soliciting registration for the county-wide CAN Emergency Notification System, provided training on sustainment functions for extended periods of time (4 week minimum), and promoted community partnerships.

Specific problem areas relating to criminal and illegal drug activity, traffic safety issues, animal complaints, and nuisance issues were addressed and resolved. In support of established City Council Goals, ongoing efforts in working with City residents to resolve concerns within their neighborhoods have been successful and will continue to be ongoing.

The Hearing Conservation Program was continued for all department personnel. Maintenance record systems for all vehicles, mobile data terminals, Tasers and other equipment were maintained and updated as required.

## **DEPARTMENT OBJECTIVES FOR 2020-21:**

Continued implementation of the City's Public Policy on Policing as established by Resolution No. 08-933-R. Target date: Ongoing.

Continue to improve officer and employee safety, minimize liability and meet federal and state mandates through continued and expanded training programs and equipment upgrades. Target date: Ongoing.

Continue to expand on a number of community safety programs to include, but not be limited to, Child Identification Programs, Identity Theft Awareness, Traffic Safety Awareness, and Neighborhood Watch. Target date: June 30, 2021.

Continued department compliance with "Best Practice" standards as represented in a City County Insurance Services best practices survey dated June 10, 2008. Target date: June 30, 2021.



Continue commitment to the reserve officer recruitment and training program in order to provide for a professional and qualified pool of officers to compliment the regular officer force. Efforts will also provide the maximum amount of police protection and services to the community. Target date: Ongoing.

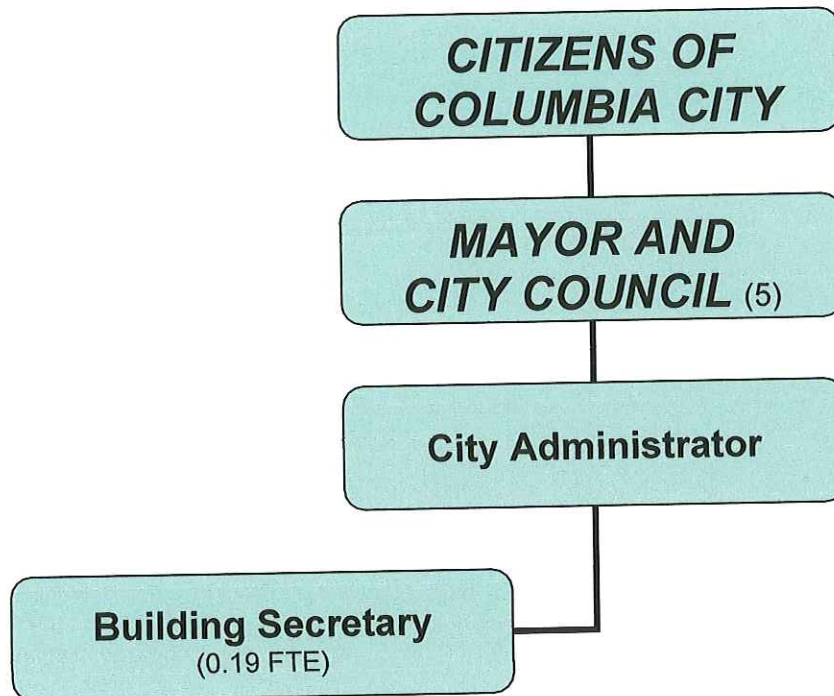
Facilitate and attend core skill level training, at no cost to the City, through collaborative efforts on a regional basis. Efforts to utilize these opportunities to the maximum extent possible will continue to be a priority for the department. Target date: Ongoing.

Continue cooperative agreements and mutual aid agreements with other local, state and federal agencies to ensure that the City continues to receive assistance from those agencies at times when needed. Memorandum of Understandings and Interagency Agreements also have and will continue to provide for investigative services as well as access to equipment that the department does not have and could not otherwise afford. Target date: Ongoing.

City of Columbia City 2020-21 Budget

		GENERAL FUND EXPENDITURE DETAIL POLICE DEPARTMENT						
Line	Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
02								
01	PERSONAL SERVICES							
110000	Regular Services	188,539	250,278	217,186	283,666	180,738	180,738	180,738
130000	Overtime	0	104	500	100	201	201	201
210000	Group Insurance	43,961	61,572	49,923	64,740	44,323	44,323	44,323
220000	Social Security	14,519	19,154	17,761	19,310	14,667	14,667	14,667
230000	Retirement Contributions	28,759	31,327	34,359	46,592	26,101	26,101	26,101
250000	Unemployment Compensation	1,702	3,255	2,193	2,863	1,915	1,915	1,915
260000	Workers' Compensation	5,864	7,434	7,977	8,609	8,628	8,628	8,628
295000	Accrued Leave	542	0	8,580	2,000	10,789	10,789	10,789
	TOTAL PERSONAL SERVICES	283,886	373,124	338,479	427,880	287,362	287,362	287,362
02	MATERIALS AND SERVICES							
331000	Auditing Services	1,575	2,388	1,600	2,460	2,460	2,460	2,460
333000	Legal Services	98	75	185	0	100	100	100
335000	Contractual Services	2,481	1,030	4,776	100	100	100	100
431000	Building Maintenance	2,331	2,895	1,500	1,253	1,253	1,253	1,253
432000	Equipment Maintenance	2,564	5,455	5,105	4,175	4,100	4,100	4,100
435000	Vehicle Maintenance	9,107	4,920	4,500	4,500	2,500	2,500	2,500
520000	Insurance and Bonds	16,797	17,804	18,338	17,445	17,968	17,968	17,968
540000	Legal Notices	39	182	213	65	65	65	65
581000	Travel and Training	1,870	2,742	3,605	1,200	500	500	500
583000	Dues and Subscriptions	3,461	712	3,708	1,776	1,776	1,776	1,776
611000	Office Supplies	494	565	500	193	193	193	193
612000	Postage	395	298	309	478	478	478	478
613000	Telephone and Internet Services	4,170	3,998	4,300	4,300	4,300	4,300	4,300
615000	Materials and Supplies	7,304	3,514	4,120	1,349	6,500	6,500	6,500
616000	Uniforms	1,334	1,928	1,600	26	100	100	100
621000	Natural Gas	55	55	182	69	69	69	69
622000	Electricity	68	74	75	113	113	113	113
626000	Gasoline	8,003	9,517	8,500	7,394	7,000	7,000	7,000
650000	Shop with a Cop Program	3,200	2,700	2,500	2,482	2,500	2,500	2,500
660000	Miscellaneous	567	675	600	200	200	200	200
	TOTAL MATERIALS AND SERVICES	65,913	61,527	66,216	49,578	52,275	52,275	52,275
03	CAPITAL OUTLAY							
741000	Equipment	38,441	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	38,441	0	0	0	0	0	0
	TOTAL POLICE DEPARTMENT	388,240	434,651	404,695	477,458	339,637	339,637	339,637

City of Columbia City  
Fiscal Year 2020-21  
Organizational Structure  
Building Department



**Building Department Activities:**

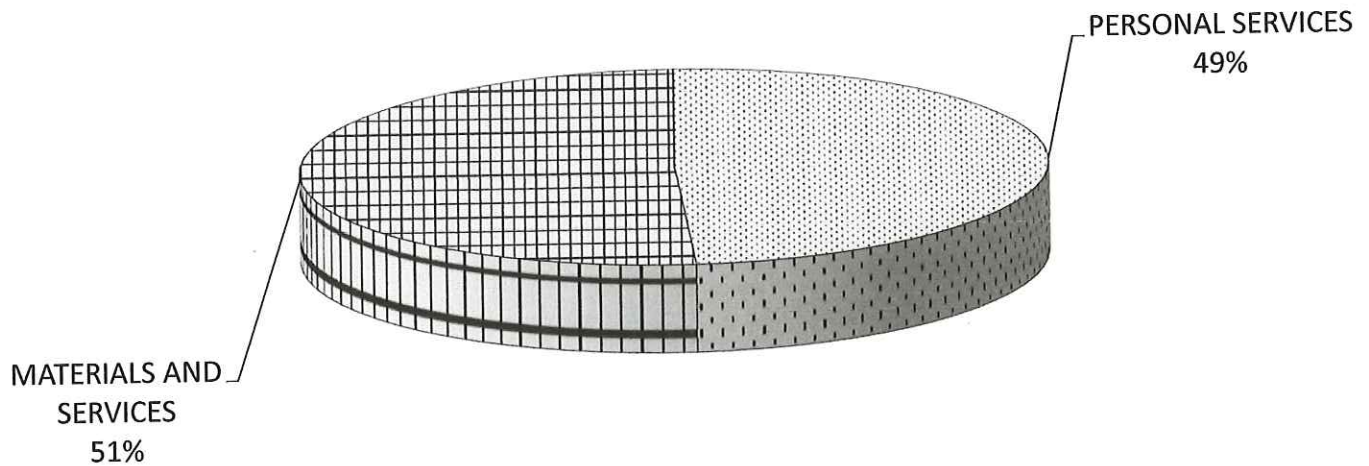
Information Services  
Plan Review  
Application Review  
Inspection Services  
Clerical Support  
Enforcement of City Ordinances  
Enforcement of State and Local Regulations and Laws



## 2020-21 BUILDING DEPARTMENT EXPENDITURES

**TOTAL \$35,724**

Materials and services are the largest expense



GENERAL FUND EXPENDITURE SUMMARY BUILDING DEPARTMENT							
Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONAL SERVICES	15,632	16,178	17,140	17,141	17,551	17,551	17,551
MATERIALS AND SERVICES	14,636	11,223	18,386	18,173	18,173	18,173	18,173
CAPITAL OUTLAY	0	0	0	0	0	0	0
<b>TOTAL BUILDING DEPARTMENT</b>	<b>30,268</b>	<b>27,401</b>	<b>35,526</b>	<b>35,314</b>	<b>35,724</b>	<b>35,724</b>	<b>35,724</b>

**City of Columbia City  
2020-21 Annual Budget**

**FUND: GENERAL**

**DEPARTMENT: BUILDING DEPARTMENT**

**DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:**

The Building Department is responsible for the enforcement of City ordinances, state and local regulations and laws relating to minimum housing standards, and building, mechanical and plumbing permits, along with related engineering plans. The department provides information services, application review, plan review, inspection services, and clerical support for new construction, remodeling, improvements to existing structures, and demolitions.

The Building Department receives funding through revenues from permits and fees and other sources. The City contracts with the City of St. Helens for Building Official and Building Inspection Services.

Building permit activity is expected to hold consistent in the coming year.

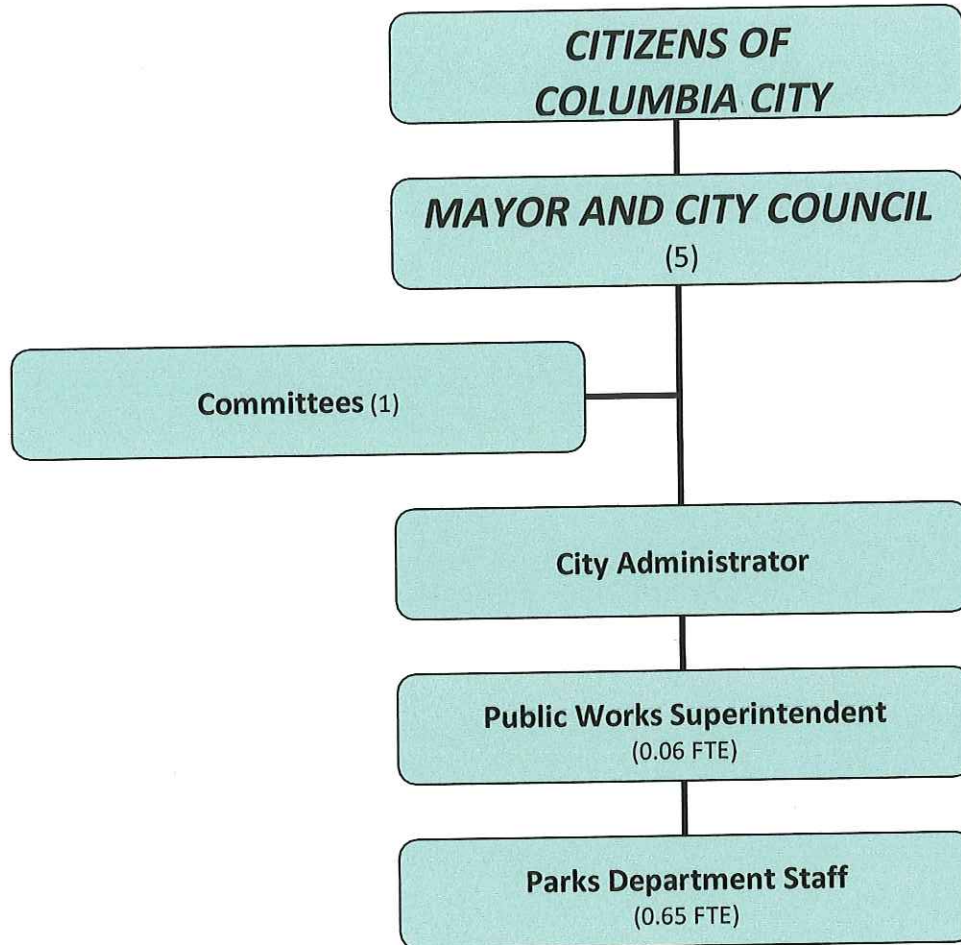
<b>Building Department Performance Measures</b>	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Estimate 2019-20</b>	<b>Budget 2020-21</b>
<b><i>Inputs:</i></b>				
Secretary	0.19	0.19	0.19	0.19
Number of Full Time Equivalents (FTEs)	0.19	0.19	0.19	0.19
Department Operating Expenditures	\$30,268	\$27,401	\$35,314	\$35,724
<b><i>Outputs:</i></b>				
Structural Permits Issued	22	18	16	19
Mechanical Permits Issued	40	40	30	37
Plumbing Permits Issued	18	18	16	18
Mobile Home Permits Issued	0	0	0	0
Demolition Permits Issued	0	0	0	0
New Housing Starts	2	2	3	3
<b><i>Measures of Efficiency and Effectiveness:</i></b>				
Percentage of Permits Issued Within 14 days of Application	87%	90%	59%	79%
Percentage of Permit Activity Logged	100%	100%	100%	100%
Average Customer Satisfaction Rating 1=Poor, 5=Excellent	4.84	4.90	4.85	4.86
Department Operating Expenditures Per Capita	\$15.25	\$13.80	\$17.79	\$18.00

City of Columbia City 2020-21 Budget

		GENERAL FUND EXPENDITURE DETAIL BUILDING DEPARTMENT						
Line Item	Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
03								
01	PERSONAL SERVICES							
110000	Regular Services	9,346	9,646	9,934	10,127	10,129	10,129	10,129
210000	Group Insurance	4,139	4,292	4,116	4,191	4,116	4,116	4,116
220000	Social Security	715	738	782	776	806	806	806
230000	Retirement Contributions	1,304	1,346	1,887	1,849	1,947	1,947	1,947
250000	Unemployment Compensation	84	125	102	101	105	105	105
260000	Workers' Compensation	44	31	34	97	35	35	35
295000	Accrued Leave	0	0	285	0	413	413	413
	TOTAL PERSONAL SERVICES	15,632	16,178	17,140	17,141	17,551	17,551	17,551
02	MATERIALS AND SERVICES							
331000	Auditing Services	210	199	220	205	205	205	205
332000	Building Official Services	12,003	7,797	15,369	15,311	15,311	15,311	15,311
333000	Legal Services	0	20	50	0	0	0	0
334000	Engineering Services	0	0	0	0	0	0	0
335000	Other Contractual Services	21	0	0	52	52	52	52
431000	Building Maintenance	335	833	139	144	144	144	144
432000	Equipment Maintenance	321	576	450	603	603	603	603
520000	Insurance and Bonds	234	269	250	280	280	280	280
540000	Legal Notices	20	74	55	0	0	0	0
581000	Travel and Training	18	13	175	0	0	0	0
583000	Dues, Subscriptions and Programs	0	0	0	0	0	0	0
611000	Office Supplies	363	489	450	185	185	185	185
612000	Postage	354	227	360	560	560	560	560
613000	Telephone and Internet Services	399	468	425	524	524	524	524
615000	Materials and Supplies	172	72	225	103	103	103	103
621000	Natural Gas	55	55	65	69	69	69	69
622000	Electricity	68	74	88	112	112	112	112
660000	Miscellaneous	63	57	65	25	25	25	25
	TOTAL MATERIALS AND SERVICES	14,636	11,223	18,386	18,173	18,173	18,173	18,173
03	CAPITAL OUTLAY							
741000	Equipment	0	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
	TOTAL BUILDING DEPARTMENT	30,268	27,401	35,526	35,314	35,724	35,724	35,724



City of Columbia City  
Fiscal Year 2020-21  
Organizational Structure  
Parks Department

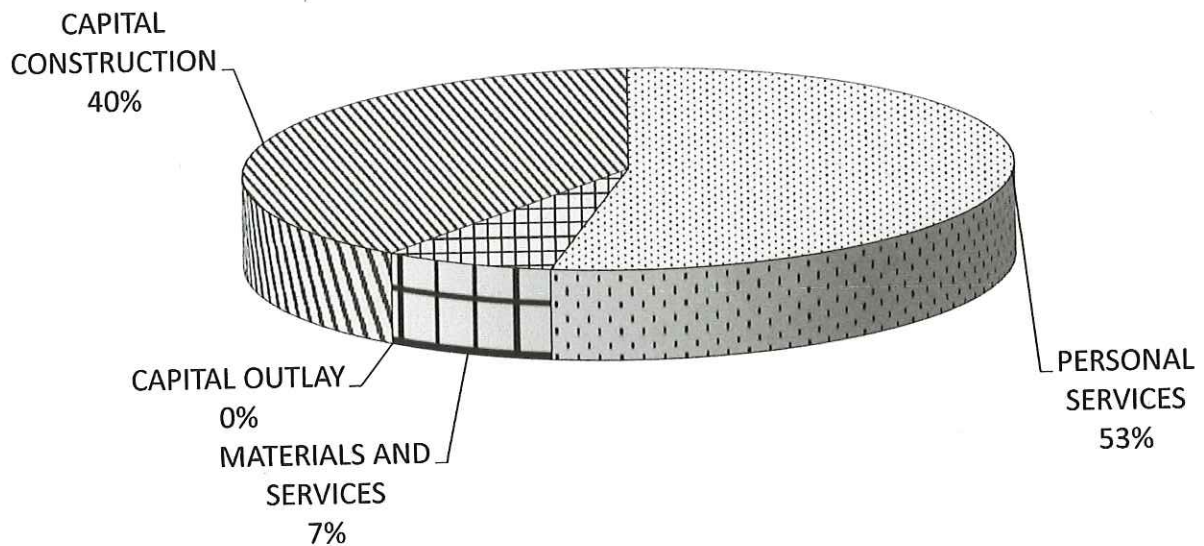


**Parks Department Activities:**

Mowing  
Irrigation  
Landscape Maintenance  
Equipment Maintenance  
Custodial Services  
Customer Service  
Playground Maintenance  
Facility Maintenance  
Construction Activities

**2020-21 PARK MAINTENANCE DEPARTMENT EXPENDITURES**  
**TOTAL \$136,880**

Personal services are the largest expense



GENERAL FUND EXPENDITURE SUMMARY PARK MAINTENANCE							
Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONAL SERVICES	81,782	57,254	70,998	62,357	72,950	72,950	72,950
MATERIALS AND SERVICES	20,976	14,335	18,826	10,072	9,992	9,992	9,992
CAPITAL OUTLAY	13,451	9,884	0	0	0	0	0
CAPITAL CONSTRUCTION	7,850	0	36,460	0	53,938	53,938	53,938
<b>TOTAL PARK MAINTENANCE DEPARTMENT</b>	<b>124,059</b>	<b>81,473</b>	<b>126,284</b>	<b>72,429</b>	<b>136,880</b>	<b>136,880</b>	<b>136,880</b>

**City of Columbia City  
2020-21 Annual Budget**

**FUND: GENERAL**

**DEPARTMENT: PARK MAINTENANCE DEPARTMENT**

**DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:**

The Parks Maintenance Department is responsible for the daily operation and maintenance of 18.64 acres of land that is used for public park purposes and park construction projects.

The Park Maintenance Department is funded primarily by state revenue sharing, in lieu of tax revenues, grants, engraved brick sales, engraved brick proceeds, donations and miscellaneous revenue.

Capital construction projects consist of Phase I of the McBride Creek Trail System, which is being funded with an award from the Oregon Recreational Trail Grant Program.

<b>Parks Department Performance Measures</b>	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Estimate 2019-20</b>	<b>Budget 2020-21</b>
<b>Inputs:</b>				
Public Works Superintendent	0.12	0.06	0.06	0.06
Utility Worker II/Foreman	0.08	0.05	0.05	0.05
Utility Worker I	0.90	0.60	0.60	0.60
Utility Worker	0.00	0.00	0.00	0.00
Number of Full Time Equivalents (FTEs)	1.10	0.71	0.71	0.71
Department Operating Expenditures	\$124,059	\$81,473	\$72,429	\$136,880
Hours Worked by Volunteers	225	250	300	275
<b>Outputs:</b>				
Work Orders Completed	15	11	15	20
Parks Committee Meetings	8	6	6	6
Park Acres	18.64	18.64	18.64	18.64
Park Acres Per 100 Residents	0.94	0.94	0.94	0.94
<b>Measures of Efficiency and Effectiveness:</b>				
Park Acres Maintained Per FTE	16.95	26.25	26.25	26.25
Estimated Attendance at Annual Memorial Day Ceremony	300	300	300	300
Average Customer Satisfaction Rating 1=Poor, 5=Excellent	4.60	4.75	4.75	4.75
Department Operating Expenditures Per Capita	\$62.50	\$41.04	\$36.49	\$68.96

**DEPARTMENT ACCOMPLISHMENTS IN 2019-20:**

- Completed the remaining Phase IV development work in the Columbia City Veterans Park consisting of the building of the fifth veteran's memorial wall, in partnership with a grant from the Daughters of the American Revolution (DAR) and the National Daughters of the American Revolution.



- Coordinated a sixth annual Memorial Day Ceremony at the Columbia City Veterans Park, which was unfortunately cancelled due to the COVID-19 Coronavirus Pandemic.
- Was successfully awarded a grant under the State of Oregon Recreation Trails Program for Phase I of the McBride Creek Trail system.
- Worked extensively with the National Parks Service, Port of Columbia County, Knife River Industries, Oregon Department of Transportation (ODOT), ODOT Rail, and Portland & Western Railroad to identify options and the best solutions for parking, access to, and connectivity between the Trestle Beach Area and the Columbia City Bike Path, Veterans Park, and the future McBride Creek Trail System, pedestrian crossings over Highway 30 and the railroad tracks, and vehicular access over the railroad tracks.
- Purchased a shade sail for installation in Harvard Park.

#### **DEPARTMENT OBJECTIVES FOR 2020-21:**

To complete the development of the McBride Creek Trail System Phase I in keeping with 2020-21 Policy Goal and Objective 1-D established by Council. Target date: April 30, 2021.

With assistance from the National Park Service, continue to complete planning work associated with the McBride Creek Trail System, to be named "Rivers Walk", as outlined in 2020-21 Policy Goal and Objective 1-G established by Council. Target date: June 30, 2020 if another year of assistance is awarded.

To pursue the acquisition of additional easements and/or land acquisitions along the length of McBride Creek for the development of a linear park in accordance with adopted Parks Master Plan and as outlined in the Five-Year Capital Improvement Program. Target date: Ongoing.

To coordinate an annual ceremony to honor All American Veterans on Memorial Day 2021 in the Columbia City Veterans Park. Target date: May 25, 2021.

To continue to recruit and manage volunteers to assist with park maintenance and development activities. Target date: Ongoing.

To develop a written maintenance plan and identify a volunteer advocate for each of the City's parks. Target date: June 30, 2020.

To update the City's Parks Master Plan as outlined by 2020-21 Policy Goal and Objective 1- Target date: December 31, 2020.

To install shade sail and gravel parking area at Harvard Park. Target date: July 1, 2020.

City of Columbia City 2020-21 Budget

		GENERAL FUND EXPENDITURE DETAIL PARK MAINTENANCE						
Line	Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
04								
01	PERSONAL SERVICES							
110000	Regular Services	48,972	34,012	40,328	36,518	41,819	41,819	41,819
120000	Extra Labor	0	0	0	0	0	0	0
130000	Overtime	620	526	1,000	601	715	715	715
210000	Group Insurance	20,767	13,902	14,993	14,498	14,993	14,993	14,993
220000	Social Security	3,794	2,642	3,237	2,840	3,350	3,350	3,350
230000	Retirement Contributions	6,846	4,526	7,816	6,520	8,088	8,088	8,088
250000	Unemployment Compensation	446	449	413	371	431	431	431
260000	Workers' Compensation	337	1,197	2,222	1,009	2,299	2,299	2,299
295000	Accrued Leave	0	0	989	0	1,255	1,255	1,255
	TOTAL PERSONAL SERVICES	81,782	57,254	70,998	62,357	72,950	72,950	72,950
02	MATERIALS AND SERVICES							
331000	Auditing Services	630	796	650	820	820	820	820
333000	Legal Services	165	0	74	0	0	0	0
335000	Other Contractual Services	7,941	6,416	7,199	3,691	3,691	3,691	3,691
432000	Equipment Maintenance	1,383	507	700	637	637	637	637
435000	Vehicle Maintenance	0	0	50	0	0	0	0
440000	Rental Fees	535	110	500	0	0	0	0
520000	Insurance and Bonds	1,042	1,113	1,146	1,123	1,123	1,123	1,123
540000	Legal Notices/Advertising	39	0	47	0	0	0	0
581000	Travel and Training	527	35	600	0	0	0	0
612000	Postage	2	17	30	0	0	0	0
615000	Materials and Supplies	7,444	4,104	6,500	2,590	2,590	2,590	2,590
616000	Uniforms	85	0	100	0	0	0	0
622000	Electricity	719	779	720	848	768	768	768
626000	Gasoline	269	284	310	281	281	281	281
660000	Miscellaneous	195	174	200	82	82	82	82
	TOTAL MATERIALS AND SERVICES	20,976	14,335	18,826	10,072	9,992	9,992	9,992
03	CAPITAL OUTLAY							
741000	Equipment	13,451	9,884	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	13,451	9,884	0	0	0	0	0
	CAPITAL CONSTRUCTION							
730100	Veterans Park Improvements	7,850	0	0	0	0	0	0
751000	McBride Creek Trail System Project	0	0	36,460	0	53,938	53,938	53,938
		7,850	0	36,460	0	53,938	53,938	53,938
	<b>TOTAL PARKS MAINTENANCE DEPT.</b>	<b>124,059</b>	<b>81,473</b>	<b>126,284</b>	<b>72,429</b>	<b>136,880</b>	<b>136,880</b>	<b>136,880</b>



**City of Columbia City  
2020-21 Annual Budget**

**FUND: GENERAL**

**DEPARTMENT: NON-DEPARTMENTAL**

**DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:**

The Non-Departmental section of the General Fund is used to account for only those expenditures that cannot be accounted for in individual departments.

The transfers out represent general fund contributions for future departmental equipment purchases.

Contingency funds equal to 9% of the General Fund's operating expenditures are provided to cover unanticipated expenditures which may occur in the 2020-21 fiscal year.

City of Columbia City 2020-21 Budget

		<b>GENERAL FUND EXPENDITURE DETAIL NON-DEPARTMENTAL</b>						
<b>Line Item</b>	<b>Account Description</b>	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Adopted</b>	<b>2019-20 Estimated</b>	<b>2020-21 Proposed</b>	<b>2020-21 Approved</b>	<b>2020-21 Adopted</b>
05								
06	INTERFUND TRANSFERS OUT							
806000	Transfer out to Equipment Reserve - Admin.	0	0	0	0	0	0	0
807000	Transfer out to Equipment Reserve - Police	0	7,500	7,500	7,500	0	0	0
808000	Transfer out to Equipment Reserve - Parks	0	3,000	0	0	0	0	0
	<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>0</b>	<b>10,500</b>	<b>7,500</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
07	CONTINGENCY							
900000	Contingency	0	0	72,118	71,925	71,577	71,577	71,577
	<b>TOTAL CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>72,118</b>	<b>71,925</b>	<b>71,577</b>	<b>71,577</b>	<b>71,577</b>
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	102,080	102,080	(32,929)	(32,929)	(32,929)
	<b>TOTAL UNAPPROPRIATED</b>	<b>0</b>	<b>0</b>	<b>102,080</b>	<b>102,080</b>	<b>(32,929)</b>	<b>(32,929)</b>	<b>(32,929)</b>
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>0</b>	<b>10,500</b>	<b>181,698</b>	<b>181,505</b>	<b>38,648</b>	<b>38,648</b>	<b>38,648</b>
	<b>TOTAL GENERAL FUND</b>	<b>801,804</b>	<b>800,863</b>	<b>1,011,264</b>	<b>980,092</b>	<b>808,352</b>	<b>808,352</b>	<b>808,352</b>