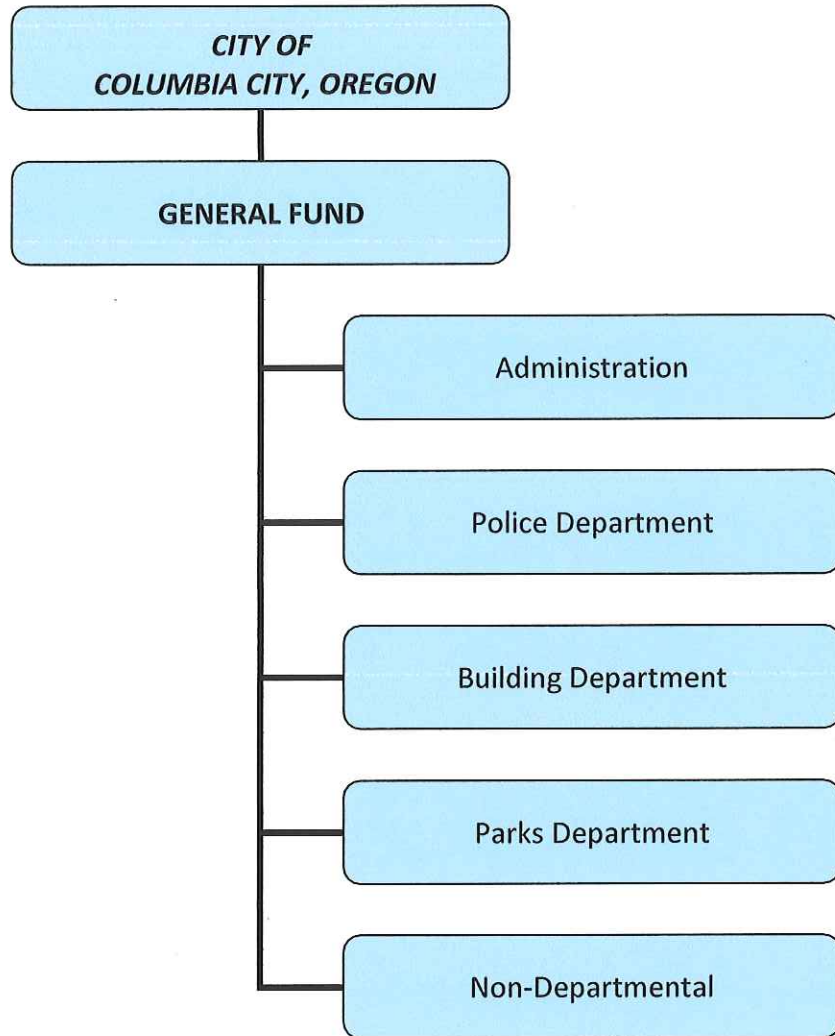


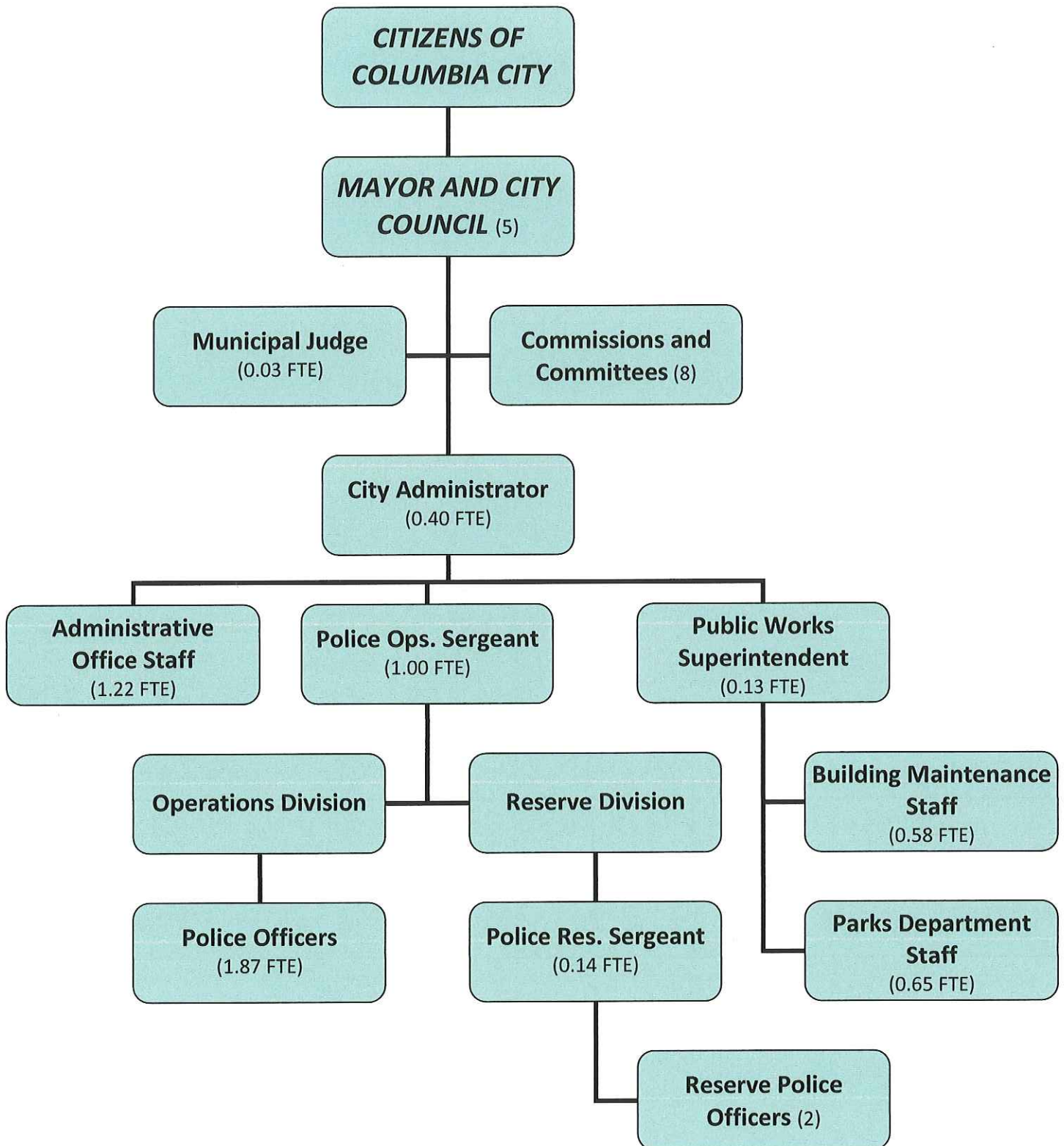


General Fund

City of Columbia City
Fiscal Year 2021-22
General Fund Structure

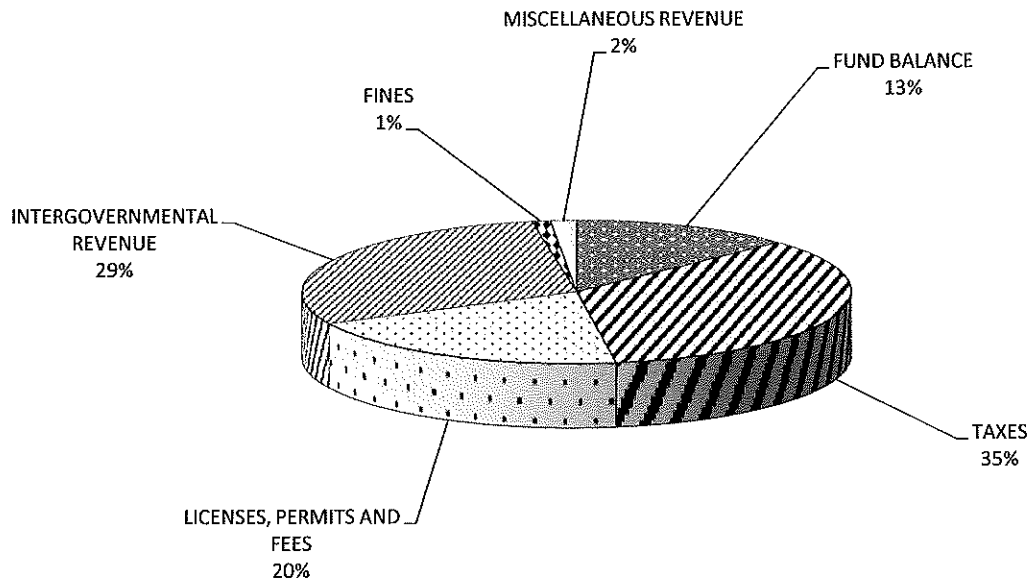


City of Columbia City
Fiscal Year 2021-22
Organizational Structure
General Fund



2021-22 GENERAL FUND REVENUES & OTHER RESOURCES

Taxes are the main revenue source



GENERAL FUND REVENUES AND OTHER RESOURCES SUMMARY							
Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
FUND BALANCE	176,165	82,476	172,532	21,181	133,070	133,070	133,070
TAXES	351,089	356,582	298,425	349,711	352,461	352,461	352,461
LICENSES, PERMITS AND FEES	208,370	243,186	177,355	188,939	204,797	204,797	204,797
INTERGOVERNMENTAL REVENUE	63,729	64,968	158,781	106,864	300,438	300,438	300,438
FINES	26,695	29,895	22,691	10,961	11,000	11,000	11,000
MISCELLANEOUS REVENUE	57,157	31,048	37,019	11,293	15,600	15,600	15,600
INTERFUND TRANSFERS IN	0	0	0	0	0	0	0
GRAND TOTAL REVENUES & OTHER RESOURCES	883,205	808,155	866,803	688,949	1,017,366	1,017,366	1,017,366

**City of Columbia City
2021-22 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 13% of the General Fund revenues and other resources this year. This estimate is based upon the actual beginning fund balance as of July 1, 2020 and the estimated revenues for the current year, less the estimated expenditures for the current year. The fund balance decreased by 7% as a result of planned expenditures and projects.

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 2021-22 budget year. In addition, the City will levy the fifth year of the renewed five-year local option levy of \$0.67 per \$1,000 assessed value during the 2021-22 budget year. The City's assessed value is projected to increase by 2% in the coming year. Taxes account for 34% 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 two 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 20% of General Fund revenues and other resources.

Intergovernmental Revenue. The American Rescue Plan Act of 2021 is forecasted to net the City approximately \$205,000.00 over both 2021 and 2022. (See Major Revenues Section of this budget for a description of this funding and the provisions known to date) 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 29% 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 1% of General Fund revenues and other resources.

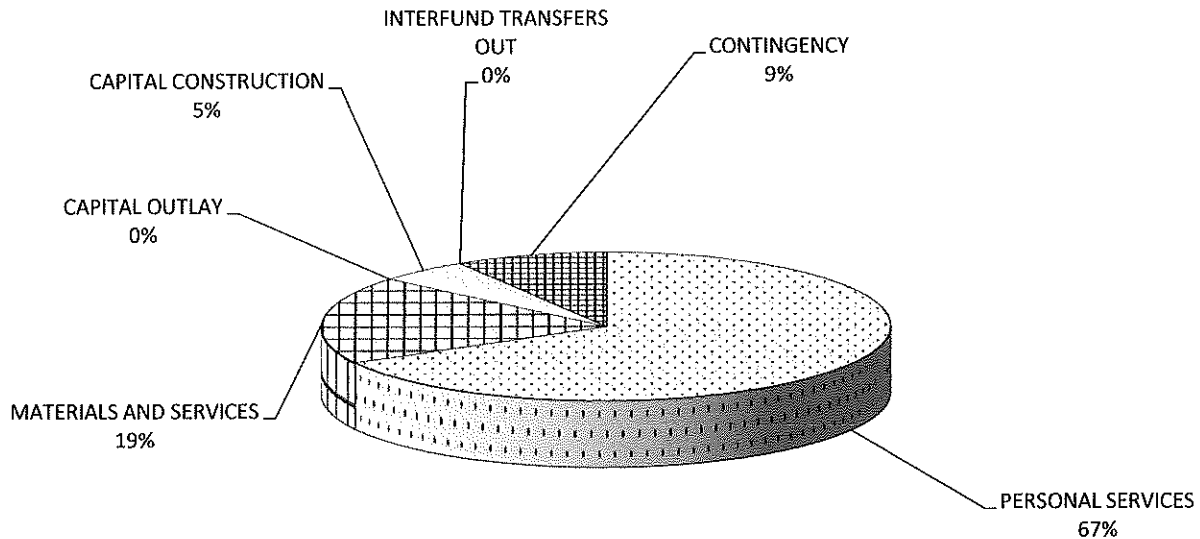
Miscellaneous Revenue. Miscellaneous revenue consists of investment and rental income, donations and contributions, and other miscellaneous resources. Investment income is estimated based upon projected investing power and interest rates. The City collects rental fees for use of the Community Hall, and 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 1% of the General Fund revenues and other resources.

		GENERAL FUND						
		REVENUES AND OTHER RESOURCES						
		DETAIL						
Line		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
01	FUND BALANCE							
271000	Beginning Fund Balance	176,165	82,476	172,532	21,181	133,070	133,070	133,070
	TOTAL FUND BALANCE	176,165	82,476	172,532	21,181	133,070	133,070	133,070
	TAXES							
311000	Current Property Tax	334,105	342,144	283,989	341,966	339,405	339,405	339,405
311100	Property Tax - Prior Years	16,984	14,438	14,436	7,745	13,056	13,056	13,056
	TOTAL TAXES	351,089	356,582	298,425	349,711	352,461	352,461	352,461
	LICENSES, PERMITS AND FEES							
321300	In Lieu of Tax Fees	7,174	7,397	6,098	7,515	7,362	7,362	7,362
321400	In Lieu of Franchise Fees	53,132	52,683	45,162	40,523	48,779	48,779	48,779
321500	Franchise Fees	114,928	123,387	97,689	107,275	115,196	115,196	115,196
321600	Business Licenses	15,165	16,837	12,890	15,865	15,000	15,000	15,000
321700	Liquor License Application Fees	175	140	149	0	100	100	100
321800	Short Term Rental Tax	0	0	100	328	175	175	175
321900	School Excise Tax Fees	2,530	594	2,152	0	1,759	1,759	1,759
322100	Building Permit Fees	7,599	20,595	6,459	4,536	4,500	4,500	4,500
322200	Mechanical Permit Fees	2,066	2,423	1,756	2,767	2,600	2,600	2,600
322300	Plumbing Permit Fees	1,387	4,901	1,179	1,183	1,200	1,200	1,200
322400	Land Use Fees	1,651	4,599	1,403	6,427	4,226	4,226	4,226
322500	Right of Way Fees	(105)	60	50	340	100	100	100
322600	Vehicle Towing Fees	100	100	85	0	50	50	50
322700	Engineering Review Fees	2,568	9,470	2,183	0	2,100	2,100	2,100
322800	Building Permit Tech Fees	0	0	0	206	150	150	150
322900	City Admin Permit Fee	0	0	0	1,974	1,500	1,500	1,500
	TOTAL LICENSES, PERMITS AND FEES	208,370	243,186	177,355	188,939	204,797	204,797	204,797
	INTERGOVERNMENTAL REVENUE							
331300	DLCD Planning Grant	0	0	0	0	0	0	0
331500	DLCD Technical Assistance Grant	3,148	0	0	0	0	0	0
332500	Transportation Growth Management Grant	0	0	0	0	0	0	0
332600	Veterans & War Memorial Grant	0	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	ARPA 2021	0	0	0	0	205,000	205,000	205,000
333100	Ford Foundation Grant	0	0	0	0	0	0	0
333300	Oregon Recreational Trail Grant	0	0	48,938	323	48,938	48,938	48,938
333400	MDU Resources Foundation Grant	0	0	0	0	0	0	0
333500	Coronavirus Relief Fund	0	0	58,351	58,351	0	0	0
335000	State Revenue Sharing	15,370	20,485	13,064	12,030	12,500	12,500	12,500
335600	Cigarette Tax	2,283	2,170	1,941	1,457	1,300	1,300	1,300
335700	Alcohol Tax	37,230	35,221	31,644	29,086	27,000	27,000	27,000
335900	Marijuana Tax	5,698	7,092	4,843	5,617	5,700	5,700	5,700
	TOTAL INTERGOVERNMENTAL REVENUE	63,729	64,968	158,781	106,864	300,438	300,438	300,438
	FINES							
351000	Fines	26,695	29,895	22,691	10,961	11,000	11,000	11,000
	TOTAL FINES	26,695	29,895	22,691	10,961	11,000	11,000	11,000
	MISCELLANEOUS REVENUE							
355200	Weatherization Loan Repayments	0	0	0	0	0	0	0
361000	Interest	3,427	1,754	2,913	325	2,200	2,200	2,200
362900	Communication Site Rent	2,965	2,945	2,520	0	2,400	2,400	2,400
363000	City Hall Rental	0	0	0	0	0	0	0
363100	Community Hall Rental	19,873	15,401	16,892	2,730	1,500	1,500	1,500
363200	Mineral Royalties	758	1,454	644	0	1,000	1,000	1,000
365200	Celebration Proceeds	2,309	(49)	1,963	(53)	0	0	0
365300	Miscellaneous	2,885	1,828	2,452	3,528	3,000	3,000	3,000
365400	Spring Cleanup	307	0	261	15	0	0	0
365500	DAR Park Maintenance Contribution	1,070	1,093	1,009	0	1,000	1,000	1,000
365600	Shop with a Cop Donations	5,300	2,550	2,500	3,320	2,500	2,500	2,500
365800	Veterans Park Donations	1,118	583	950	903	500	500	500
365900	Dog Park Donations	0	0	0	0	0	0	0
366000	Veterans Park Engraved Brick Sales	1,950	825	500	525	500	500	500
366100	Community Hall Capital Campaign	5,194	2,664	4,415	0	1,000	1,000	1,000
366200	Sale of Surplus Property	10,001	0	0	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	57,157	31,048	37,019	11,293	15,600	15,600	15,600
	INTERFUND TRANSFERS IN							
390200	Transfer in from Equipment Reserve Fund	0	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS IN	0	0	0	0	0	0	0
	TOTAL REVENUES & OTHER RESOURCES	883,205	808,155	866,803	688,949	1,017,366	1,017,366	1,017,366

2021-22 GENERAL FUND EXPENDITURES - TOTAL \$1,017,366

BY CATEGORY

Personal services are the largest expense

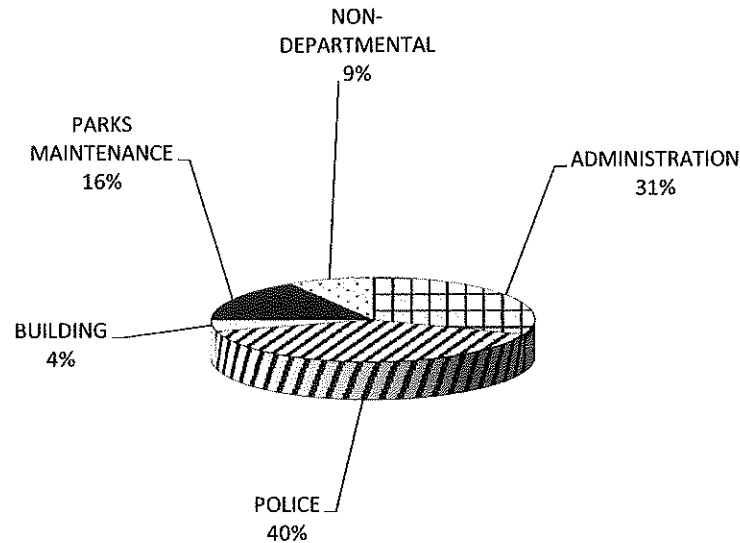


EXPENDITURE SUMMARY 2021-22 GENERAL FUND BY CATEGORY							
Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONAL SERVICES	603,993	587,255	636,818	558,911	635,595	635,595	635,595
MATERIALS AND SERVICES	165,588	162,909	165,044	129,354	180,872	180,872	180,872
CAPITAL OUTLAY	9,884	0	0	0	0	0	0
CAPITAL CONSTRUCTION	10,898	0	53,938	5,000	48,938	48,938	48,938
INTERFUND TRANSFERS OUT	10,500	0	0	0	0	0	0
CONTINGENCY	0	193	71,577	65,127	81,647	81,647	81,647
TOTAL EXPENDITURE APPROPRIATIONS	800,863	750,357	927,377	758,392	947,052	947,052	947,052
UNAPPROPRIATED ENDING BALANCE	0	102,080	(32,929)	(32,929)	70,314	70,314	70,314
TOTAL GENERAL FUND	800,863	852,437	894,448	725,463	1,017,366	1,017,366	1,017,366

**2021-22 GENERAL FUND EXPENDITURES - TOTAL
\$1,017,366**

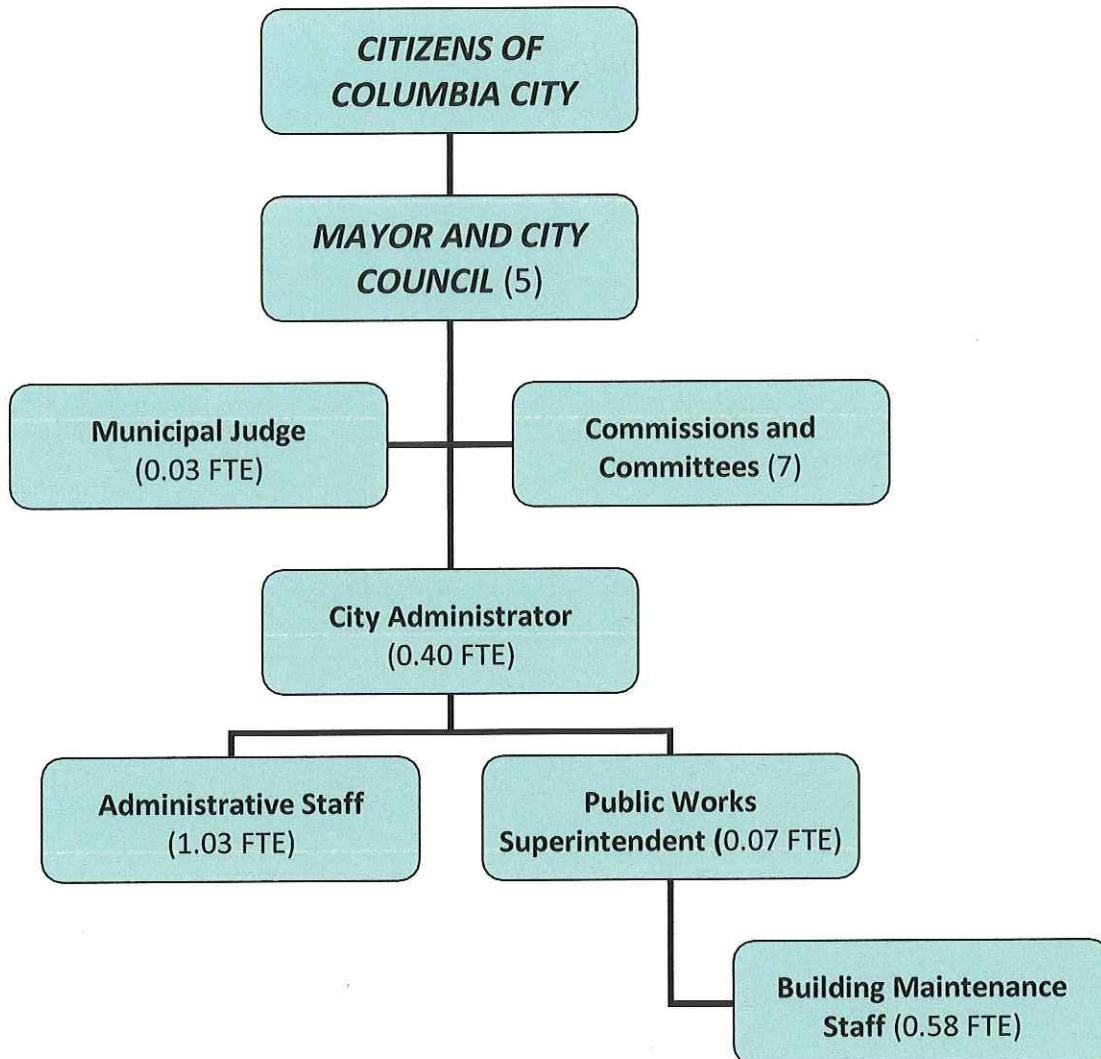
BY DEPARTMENT

Police costs represent the largest expense



EXPENDITURE SUMMARY FISCAL YEAR 2021-22 GENERAL FUND BY DEPARTMENT							
Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
ADMINISTRATION	246,838	204,259	258,913	187,446	261,105	261,105	261,105
POLICE	434,651	434,651	418,783	398,932	431,204	431,204	431,204
BUILDING	27,401	37,290	39,824	27,185	36,207	36,207	36,207
PARKS MAINTENANCE	81,473	73,964	138,280	79,702	136,889	136,889	136,889
NON-DEPARTMENTAL	10,500	193	71,577	65,127	81,647	81,647	81,647
TOTAL EXPENDITURE APPROPRIATIONS	800,863	750,357	927,377	758,392	947,052	947,052	947,052
UNAPPROPRIATED ENDING BALANCE	0	102,080	-32,929	-32,929	70,314	70,314	70,314
TOTAL GENERAL FUND	800,863	852,437	894,448	725,463	1,017,366	1,017,366	1,017,366

City of Columbia City
Fiscal Year 2021-22
Organizational Structure
Administration

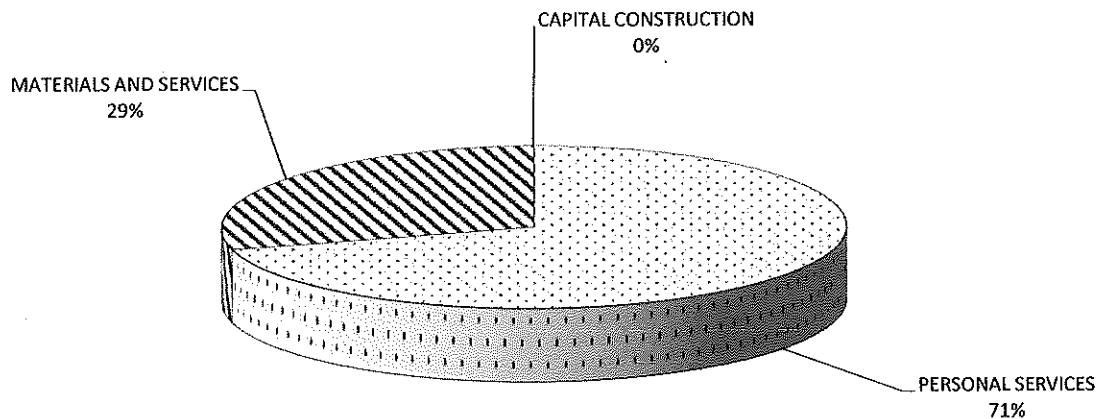


Administration Department Activities:
Legislative Body Activities
Commission and Committee Activities
Administrative Services
Management Administration
Financial Operations
Personnel Activities
Elections
Records Management
Fixed Asset Accounting
Public Information Functions
Intergovernmental Affairs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

2021-22 ADMINISTRATION DEPARTMENT EXPENDITURES

TOTAL \$261,105

Personal services represent the largest expense



GENERAL FUND EXPENDITURE SUMMARY ADMINISTRATION DEPARTMENT							
Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 2020-21	2021-22 Adopted
PERSONAL SERVICES	157,437	134,910	181,129	130,984	184,770	184,770	184,770
MATERIALS AND SERVICES	78,503	69,349	77,784	56,462	76,335	76,335	76,335
CAPITAL OUTLAY	0	0	0	0	0	0	0
CAPITAL CONSTRUCTION	10,898	0	0	0	0	0	0
TOTAL ADMINISTRATION DEPARTMENT	246,838	204,259	258,913	187,446	261,105	261,105	261,105

**City of Columbia City
2021-22 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 increase in personal service costs can be attributed to the reinstitution of COLA to employees as none were received in the 2020-21 budget year due to the projected decreases in revenue because of the COVID-19 Pandemic impact. Increases in personnel costs also reflect step, longevity, and certification pay which are governed by City policy.

Administration Performance Measures	Actual 2018-19	Actual 2019-20	Estimate 2020-21	Budget 2021-22
Inputs:				
Administrator/Recorder	0.40	0.40	0.40	0.40
Supervisor/Accounting Clerk	0.00	0.00	0.00	0.00
Finance Clerk	0.20	0.20	0.20	0.20
Planning/Court/Administrative Assistant	0.51	0.51	0.51	0.51
Office Clerk II	0.32	0.32	0.32	0.32
Municipal Judge	0.03	0.03	0.03	0.03
Public Works Superintendent	0.07	0.07	0.07	0.07
Utility Worker II/Foreman	0.08	0.08	0.08	0.08
Utility Worker I	0.50	0.50	0.50	0.50
Utility Worker	0.00	0.00	0.00	0.00
Number of Full Time Equivalents (FTEs)	2.11	2.11	2.11	2.11
Inputs:				
Department Operating Expenditures	\$246,838	\$204,259	\$187,446	\$261,105
Hours Worked by Volunteers	600	392	375	600
Outputs:				
City Council Meetings	21	11	12	12

Administration Performance Measures	Actual 2018-19	Actual 2019-20	Estimate 2020-21	Budget 2021-22
Outputs (continued):				
Budget Committee Meetings	1	1	1	1
Planning Commission Meetings	4	2	10	8
Audit Committee Meetings	4	2	1	4
Hazard Mitigation Team Meetings	7	8	2	12
Ad Hoc Committee Meetings	12	12	12	12
Ordinances Adopted	7	6	10	10
Resolutions Adopted	21	11	17	20
Business Licenses Issued	198	179	186	188
Land Use Reviews	15	12	4	10
Land Use Applications	4	3	8	5
Work Orders Completed	95	345	285	242
Municipal Court Sessions	7	6	6	6
Trials	10	15	2	9
Measures of Efficiency and Effectiveness:				
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	N/A	N/A	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	4.84	4.74	4.56	4.90
Department Operating Expenditures Per Capita	\$124.35	\$102.90	\$94.43	\$131.54

DEPARTMENT ACCOMPLISHMENTS IN 2020-21:

- Continued to implemented new regulations associated to land use, planning, and fee schedules.
- Continued review and updates to the Columbia City Development Code and City Ordinances.
- Assisted with the coordination of the annual Spring Clean Up event.
- Continued administrative support of the Columbia City Community Library.
- Regularly utilized the City's Newsletter, along with our Facebook and Twitter accounts, to distribute information in an effort to increase our social media followers and improve the dissemination of information throughout the community.
- Successfully managed and disseminated Coronavirus Relief Fund (CRF) grant program monies in the amount of \$58,350.77. This program; funded under the Coronavirus Aid, Relief and Economic Security (CARES) Act assisted in granting economic relief to the Columbia City Min Mart due to impacts of the COVID-19 pandemic and with payroll costs associated with the Police Department's front-line workers.

DEPARTMENT OBJECTIVES FOR 2021-22:

To continue fund raising efforts and utilize pending funds from the 2021 American Rescue Plan Act in order to complete additional improvements to the Community Hall consisting of new roofing for the building as outlined in 2021-22 Policy Goal and Objective 1-E as established by Council. Target date: June 30, 2022.

To place a continued emphasis on code compliance by furthering public outreach and education, identifying violations, and pursuing compliance in accordance with 2021-22 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 2021-22 Policy Goal and Objectives 1-B and 1-G as established by Council. Potential funding for achieving this goal will be by utilizing projected monies from the 2021 American Rescue Plan Act. Target date: June 30, 2022.

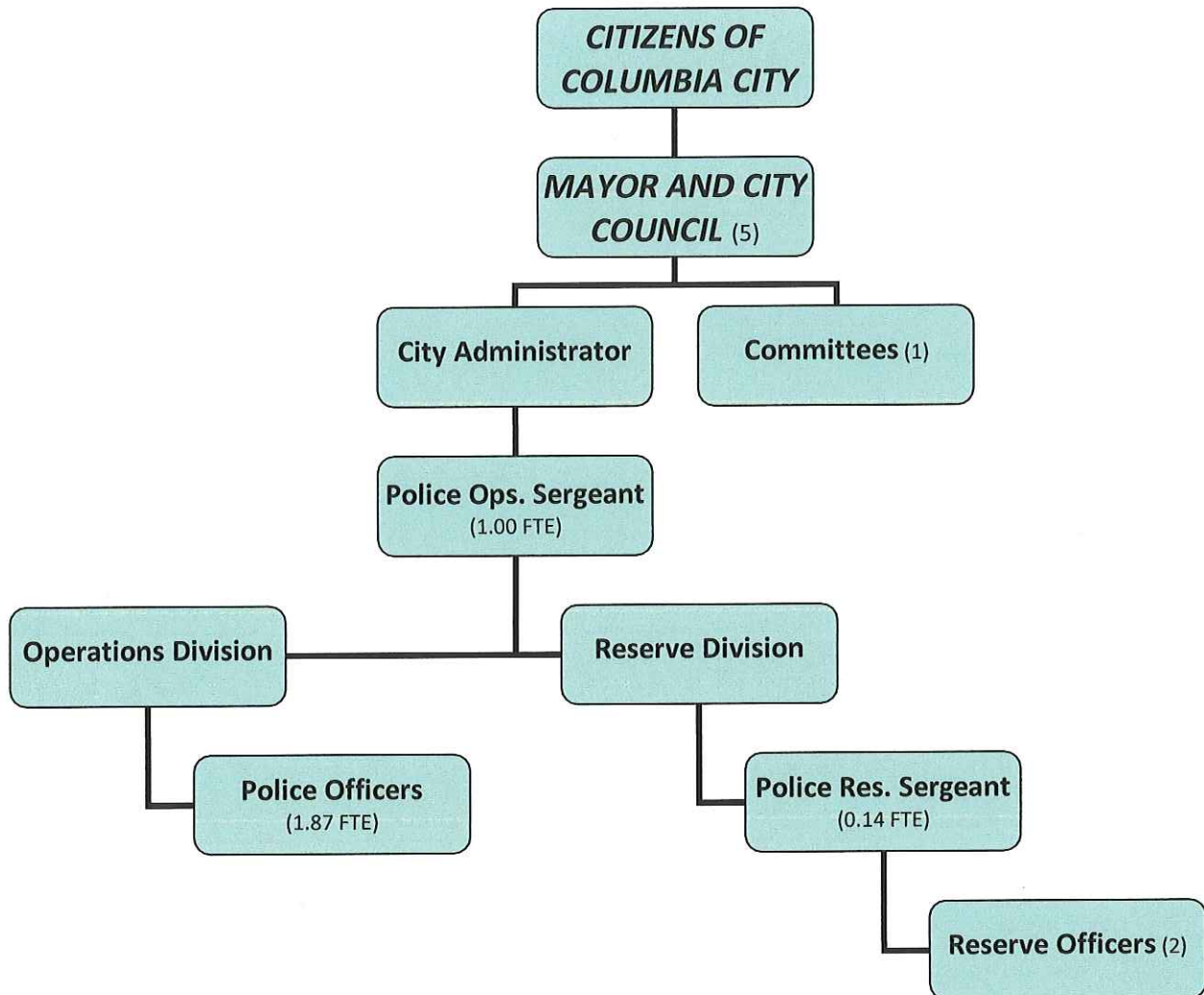
To present the budget document in a manner that meets the requirements of the Distinguished Budget Presentation Awards Program through the Government Finance Officers Association (GFOA). Target date: August 31, 2021.

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.

To identify, plan and coordinate the completion of infrastructure projects within the City by utilizing remaining funding as received by the 2021 American Rescue Plan Act for the 2021-22 budget year. Target date: June 30, 2022.

		GENERAL FUND EXPENDITURE DETAIL ADMINISTRATION DEPARTMENT						
Line Item	Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
01								
01	PERSONAL SERVICES							
110000	Regular Services	100,165	84,178	111,966	85,202	116,188	116,188	116,188
120000	Extra Labor	0	0	0	0	0	0	0
130000	Overtime	592	542	395	256	463	463	463
210000	Group Insurance	29,369	26,951	29,781	22,850	26,500	26,500	26,500
220000	Social Security	7,815	6,343	9,059	6,500	9,450	9,450	9,450
230000	Retirement Contributions	15,367	15,360	21,280	15,506	22,500	22,500	22,500
250000	Unemployment Compensation	1,321	834	1,180	85	1,231	1,231	1,231
260000	Workers' Compensation	886	702	1,413	585	1,510	1,510	1,510
295000	Accrued Leave	1,922	0	6,055	0	6,928	6,928	6,928
	TOTAL PERSONAL SERVICES	157,437	134,910	181,129	130,984	184,770	184,770	184,770
02	MATERIALS AND SERVICES							
331000	Auditing Services	1,842	2,501	1,890	1,768	1,947	1,947	1,947
333000	Legal Services	1,370	1,198	1,750	801	854	854	854
334000	Engineering Services	9,942	5,221	5,288	1,947	3,727	3,727	3,727
335000	Planning Consultant Services	14,453	23,560	22,694	13,281	18,528	18,528	18,528
412000	School Excise Tax	3,001	0	6,180	0	6,366	6,366	6,366
431000	Building Maintenance	5,651	1,755	1,780	2,302	2,372	2,372	2,372
432000	Equipment Maintenance	4,707	4,817	6,049	6,360	6,551	6,551	6,551
433000	Community Hall Maintenance	6,895	5,078	5,679	5,229	5,850	5,850	5,850
520000	Insurance and Bonds	2,013	2,094	2,095	3,252	3,350	3,350	3,350
540000	Legal Notices	775	205	550	496	570	570	570
581000	Travel and Training	1,408	919	500	312	325	325	325
582000	Mayor, Council & Commission Travel	1,973	0	0	0	2,033	2,033	2,033
583000	Dues, Subscriptions and Programs	3,739	3,269	3,900	3,776	4,500	4,500	4,500
611000	Office Supplies	1,128	917	900	939	969	969	969
612000	Postage	947	1,324	1,750	842	1,100	1,100	1,100
613000	Telephone and Internet Services	1,583	1,792	2,276	1,995	2,225	2,225	2,225
615000	Materials and Supplies	932	1,306	1,000	659	850	850	850
621000	Natural Gas	165	180	248	216	256	256	256
622000	Electricity	581	565	700	633	721	721	721
626000	Gasoline	254	283	280	204	250	250	250
652000	Citation Refunds	0	0	150	0	100	100	100
658000	Library	3,383	933	1,200	0	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	0	0	0	0	0
659100	St. Helens Senior Center	0	0	500	500	500	500	500
659200	Columbia Pacific Food Bank	0	0	500	500	500	500	500
659400	Columbia County Emergency Manager	4,922	4,922	4,925	4,923	5,073	5,073	5,073
659600	St. Helens School District	0	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	3,339	3,010	2,500	3,027	3,118	3,118	3,118
	TOTAL MATERIALS AND SERVICES	78,503	69,349	77,784	56,462	76,335	76,335	76,335
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	10,898	0	0	0	0	0	0
	TOTAL CAPITAL CONSTRUCTION	10,898	0	0	0	0	0	0
	TOTAL ADMINISTRATION DEPARTMENT	246,838	204,259	258,913	187,446	261,105	261,105	261,105

City of Columbia City
Fiscal Year 2021-22
Organizational Structure
Police Department



Police Department Activities:

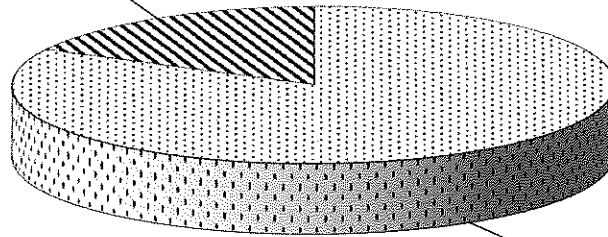
Build Community Relationships
Preserve the Public Peace
Protect Life and Property
Prevent Crime through Proactive Police Operations
Enforce State Laws and Local Ordinances

2021-22 POLICE DEPARTMENT EXPENDITURES

TOTAL \$431,204

Personal services are the largest expense

MATERIALS AND
SERVICES
17%



PERSONAL SERVICES
83%

GENERAL FUND EXPENDITURE SUMMARY POLICE DEPARTMENT							
Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONAL SERVICES	373,124	373,124	365,188	347,540	356,561	356,561	356,561
MATERIALS AND SERVICES	61,527	61,527	53,595	51,392	74,643	74,643	74,643
CAPITAL OUTLAY	0	0	0	0	0	0	0
TOTAL POLICE DEPARTMENT	434,651	434,651	418,783	398,932	431,204	431,204	431,204

**City of Columbia City
2021-22 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; full-time positions versus part-time paid 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. In the November 2021 General Election the City will be seeking an additional five-year recertification of this levy from the community, as designated by City Council Policy Goal & Objective 1-A.

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 2021-22 Policy Goal and Objective 1-C as set forth by Council.

Police Department Performance Measures	Actual 2018-19	Actual 2019-20	Estimate 2020-21	Budget 2021-22
Inputs:				
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	1.87	1.87	1.87
Number of Full Time Equivalents (FTEs)	2.31	3.01	3.01	3.01
Department Operating Expenditures	\$434,651	\$473,164	\$398,932	\$338,206
Volunteer Reserve Officer Hours Worked	1,420	1,438	1,310	1,400
Average Training Hours Per Officer	80	80	80	80
Outputs:				
Criminal Investigations	103	70	44	50
Physical Arrests	53	16	11	20
Traffic Enforcement	1,120	419	425	450
Residential Security Checks	2,811	1,400	320	800
Calls for Service	2,716	764	685	700
Reports Prepared	276	354	93	150
Citations Per 100 Residents	5.7	4.8	.015	1
Emergency Preparedness Events	1	1	0	1
Measures of Efficiency and Effectiveness:				
Average Response Time (Citizen & Officer Initiated - Minutes)	3.10	3.45	4.30	3.45
Percent of Offenses Cleared	67%	61%	44%	75%
Percent of Complaints Responded To Within 24 Hours	100%	97%	92%	97%
# of Complaints Leading to Internal Affairs Investigation	1	0	0	0
Number of Alcohol Related Accidents	1	1	0	0
Crime Investigation Closure Rate	73%	61%	34%	75%
% of Stolen Goods Recovered	13%	1%	10%	10%
Speed Related Accidents Reported	1	0	0	0
Average Customer Satisfaction Rating 1=Poor, 5=Excellent	5.00	4.70	4.32	5.00
Department Operating Expenditures Per Capita	\$218.97	\$238.37	\$200.97	\$170.38

DEPARTMENT ACCOMPLISHMENTS IN 2020-21:

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 began to coordinate efforts to conduct the Columbia City Emergency Management Preparedness Fair. Due to COVID-19 restrictions the efforts to plan and carry out the Fair were suspended for the year.

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 2021-22:

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, 2022.

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, 2022.

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.

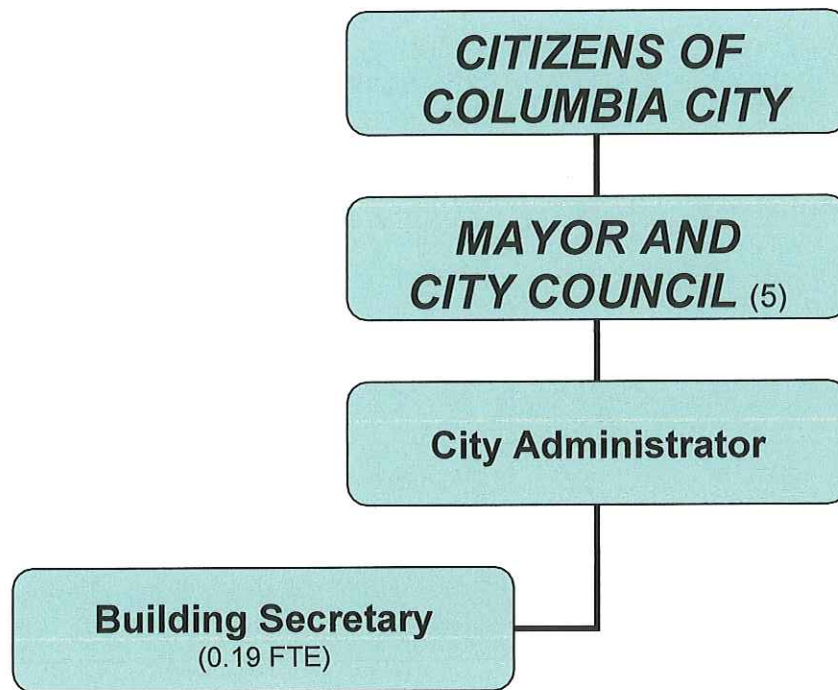
Facilitate and attend core skill level training, at no cost to the City, through collaborative efforts on a regional basis. Efforts to utilize these opportunities to the maximum extent possible will continue to be a priority for the department. Target date: Ongoing.

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 2021-22 Budget

GENERAL FUND EXPENDITURE DETAIL POLICE DEPARTMENT								
Line Item	Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
02								
01	PERSONAL SERVICES							
110000	Regular Services	250,278	276,828	233,088	232,926	237,585	237,585	237,585
130000	Overtime	104	416	201	104	175	175	175
210000	Group Insurance	61,572	62,110	44,323	39,474	42,250	42,250	42,250
220000	Social Security	19,154	21,719	14,667	13,310	11,530	11,530	11,530
230000	Retirement Contributions	31,327	47,931	51,577	51,576	45,250	45,250	45,250
250000	Unemployment Compensation	3,255	2,793	1,915	231	1,506	1,506	1,506
260000	Workers' Compensation	7,434	7,183	8,628	9,540	6,782	6,782	6,782
295000	Accrued Leave	0	1,857	10,789	379	11,483	11,483	11,483
	TOTAL PERSONAL SERVICES	373,124	420,837	365,188	347,540	356,561	356,561	356,561
02	MATERIALS AND SERVICES							
331000	Auditing Services	2,388	3,377	2,460	2,152	2,217	2,217	2,217
333000	Legal Services	75	0	100	0	100	100	100
335000	Contractual Services	1,030	52	100	0	4,800	4,800	4,800
431000	Building Maintenance	2,895	1,500	1,253	1,414	1,500	1,500	1,500
432000	Equipment Maintenance	5,455	4,563	4,100	3,133	3,700	3,700	3,700
435000	Vehicle Maintenance	4,920	4,440	2,500	403	4,500	4,500	4,500
520000	Insurance and Bonds	17,804	17,445	17,968	25,010	25,760	25,760	25,760
540000	Legal Notices	182	65	65	0	150	150	150
581000	Travel and Training	2,742	1,775	500	0	3,700	3,700	3,700
583000	Dues and Subscriptions	712	2,080	2,026	1,791	3,700	3,700	3,700
611000	Office Supplies	565	280	343	320	500	500	500
612000	Postage	298	479	478	227	320	320	320
613000	Telephone and Internet Services	3,998	4,913	4,300	3,422	4,300	4,300	4,300
615000	Materials and Supplies	3,514	1,686	7,000	6,768	6,971	6,971	6,971
616000	Uniforms	1,928	25	100	0	1,600	1,600	1,600
621000	Natural Gas	55	60	69	72	100	100	100
622000	Electricity	74	107	113	80	125	125	125
626000	Gasoline	9,517	6,822	7,000	3,489	7,500	7,500	7,500
650000	Shop with a Cop Program	2,700	2,482	2,920	2,920	2,500	2,500	2,500
660000	Miscellaneous	675	176	200	191	600	600	600
	TOTAL MATERIALS AND SERVICES	61,527	52,327	53,595	51,392	74,643	74,643	74,643
03	CAPITAL OUTLAY							
741000	Equipment	0	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0
	TOTAL POLICE DEPARTMENT	434,651	473,164	418,783	398,932	431,204	431,204	431,204

City of Columbia City
Fiscal Year 2021-22
Organizational Structure
Building Department



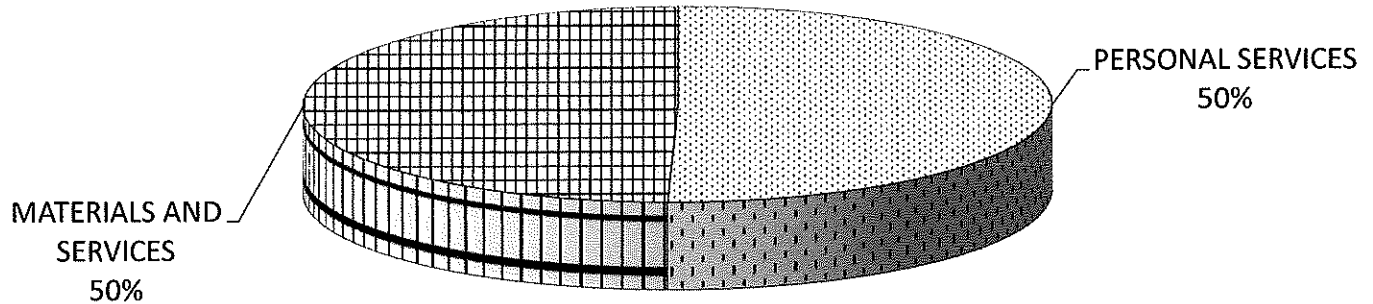
Building Department Activities:

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

2021-22 BUILDING DEPARTMENT EXPENDITURES

TOTAL \$36,207

Materials and Services are equally split with Personal Services



GENERAL FUND EXPENDITURE SUMMARY BUILDING DEPARTMENT							
Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONAL SERVICES	16,178	17,090	17,551	16,943	18,270	18,270	18,270
MATERIALS AND SERVICES	11,223	20,200	22,273	10,242	17,937	17,937	17,937
CAPITAL OUTLAY	0	0	0	0	0	0	0
TOTAL BUILDING DEPARTMENT	27,401	37,290	39,824	27,185	36,207	36,207	36,207

**City of Columbia City
2021-22 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.

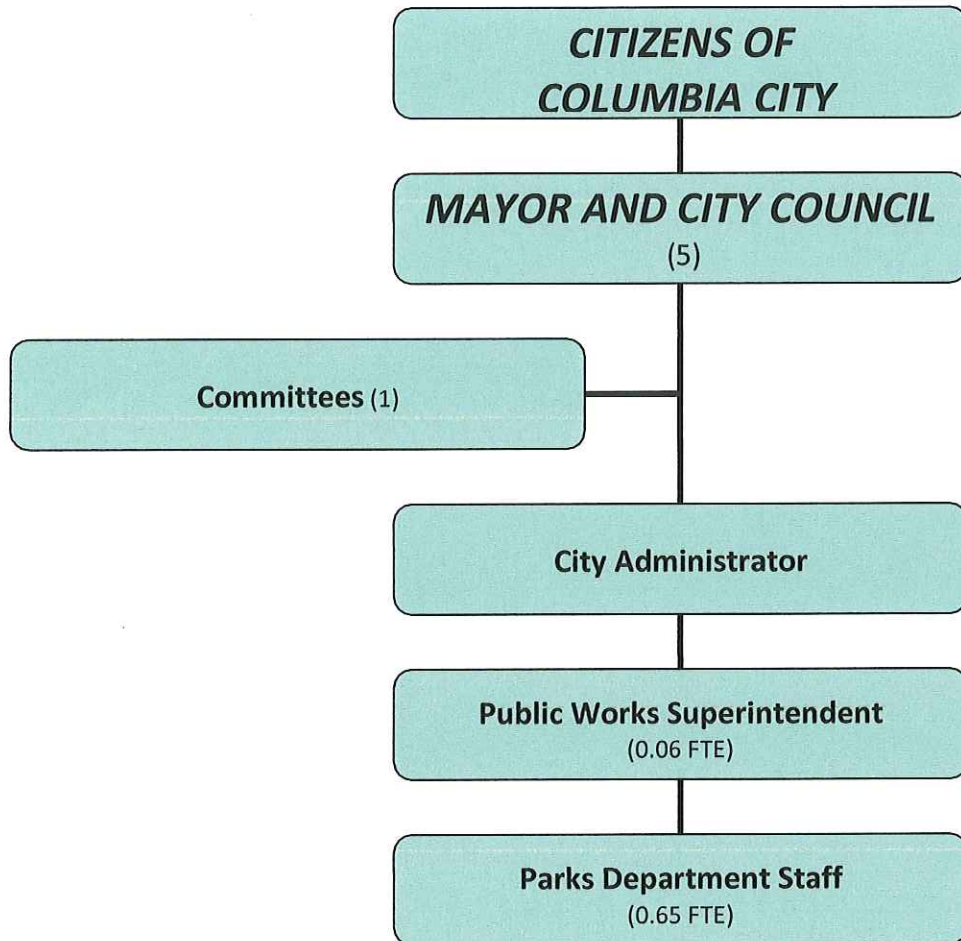
Building permit activity is expected to hold consistent in the coming year.

Building Department Performance Measures	Actual 2018-19	Actual 2019-20	Estimate 2020-21	Budget 2021-22
<i>Inputs:</i>				
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	\$27,401	\$37,290	\$27,185	\$36,207
<i>Outputs:</i>				
Structural Permits Issued	18	16	18	21
Mechanical Permits Issued	40	30	33	37
Plumbing Permits Issued	18	16	15	18
Mobile Home Permits Issued	0	0	0	0
Demolition Permits Issued	0	0	0	0
New Housing Starts	2	3	3	2
<i>Measures of Efficiency and Effectiveness:</i>				
Percentage of Permits Issued Within 14 days of Application	90%	59%	63%	79%
Percentage of Permit Activity Logged	100%	100%	100%	100%
Average Customer Satisfaction Rating 1=Poor, 5=Excellent	4.90	4.88	5.00	5.00
Department Operating Expenditures Per Capita	\$13.80	\$18.79	\$13.70	\$18.24

City of Columbia City 2021-22 Budget

		GENERAL FUND EXPENDITURE DETAIL BUILDING DEPARTMENT						
Line		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
03								
01	PERSONAL SERVICES							
110000	Regular Services	9,646	10,127	10,129	10,163	10,332	10,332	10,332
210000	Group Insurance	4,292	4,153	4,116	3,995	4,200	4,200	4,200
220000	Social Security	738	775	806	768	840	840	840
230000	Retirement Contributions	1,346	1,853	1,947	1,876	2,026	2,026	2,026
250000	Unemployment Compensation	125	101	105	21	110	110	110
260000	Workers' Compensation	31	81	35	120	125	125	125
295000	Accrued Leave	0	0	413	0	637	637	637
	TOTAL PERSONAL SERVICES	16,178	17,090	17,551	16,943	18,270	18,270	18,270
02	MATERIALS AND SERVICES							
331000	Auditing Services	199	281	205	180	212	212	212
332000	Building Official Services	7,797	17,164	15,311	6,183	11,070	11,070	11,070
333000	Legal Services	20	0	0	0	0	0	0
334000	Engineering Services	0	0	0	0	0	0	0
335000	Other Contractual Services	0	52	52	0	0	0	0
336000	APD Maintenance	0	0	1,700	469	1,750	1,750	1,750
337000	Converge	0	0	1,000	887	1,100	1,100	1,100
431000	Building Maintenance	833	169	144	156	161	161	161
432000	Equipment Maintenance	576	708	1,103	698	1,136	1,136	1,136
520000	Insurance and Bonds	269	280	280	466	480	480	480
540000	Legal Notices	74	0	0	0	0	0	0
581000	Travel and Training	13	0	0	0	0	0	0
583000	Dues, Subscriptions and Programs	0	0	0	0	0	0	0
611000	Office Supplies	489	270	185	291	300	300	300
612000	Postage	227	466	560	206	395	395	395
613000	Telephone and Internet Services	468	519	524	491	540	540	540
615000	Materials and Supplies	72	103	603	38	393	393	393
621000	Natural Gas	55	60	69	72	75	75	75
622000	Electricity	74	107	412	80	250	250	250
660000	Miscellaneous	57	21	125	25	75	75	75
	TOTAL MATERIALS AND SERVICES	11,223	20,200	22,273	10,242	17,937	17,937	17,937
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	27,401	37,290	39,824	27,185	36,207	36,207	36,207

City of Columbia City
Fiscal Year 2021-22
Organizational Structure
Parks Department



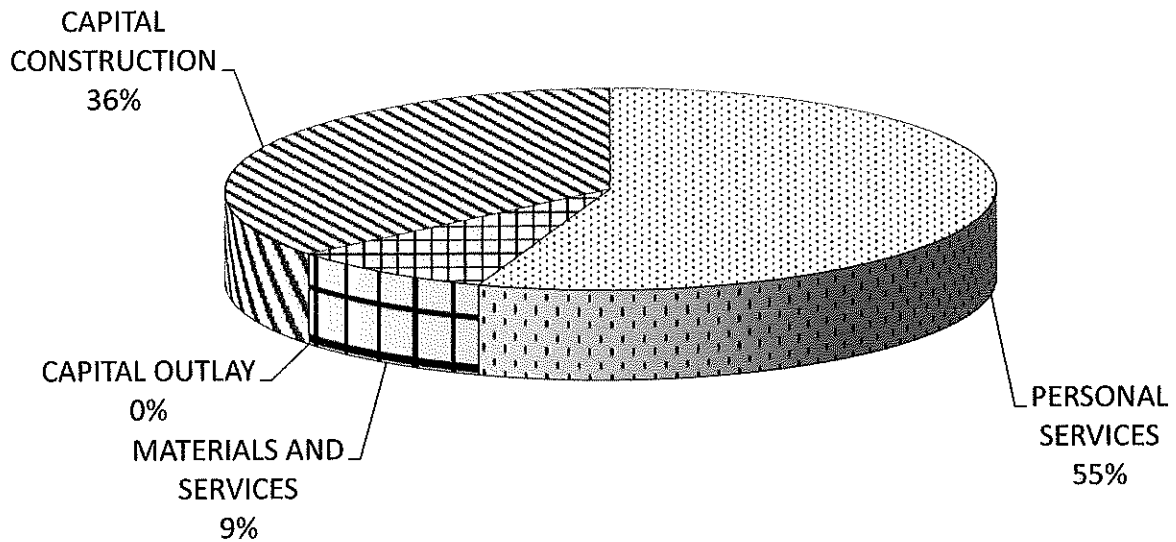
Parks Department Activities:

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

2021-22 PARK MAINTENANCE DEPARTMENT EXPENDITURES

TOTAL \$136,889

Personal services are the largest expense



GENERAL FUND EXPENDITURE SUMMARY PARK MAINTENANCE							
Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONAL SERVICES	57,254	62,131	72,950	63,444	75,994	75,994	75,994
MATERIALS AND SERVICES	14,335	11,833	11,392	11,258	11,957	11,957	11,957
CAPITAL OUTLAY	9,884	0	0	0	0	0	0
CAPITAL CONSTRUCTION	0	0	53,938	5,000	48,938	48,938	48,938
TOTAL PARK MAINTENANCE DEPARTMENT	81,473	73,964	138,280	79,702	136,889	136,889	136,889

**City of Columbia City
2021-22 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 completing Phase I of the Rivers Walk Trail System, which is being funded with an award from the Oregon Recreational Trail Grant Program and a match requirement by the City.

Parks Department Performance Measures	Actual 2018-19	Actual 2019-20	Estimate 2020-21	Budget 2021-22
Inputs:				
Public Works Superintendent	0.06	0.06	0.06	0.06
Utility Worker II/Foreman	0.05	0.05	0.05	0.05
Utility Worker I	0.60	0.60	0.60	0.60
Utility Worker	0.00	0.00	0.00	0.00
Number of Full Time Equivalents (FTEs)	0.71	0.71	0.71	0.71
Department Operating Expenditures	\$81,473	\$73,964	\$79,702	\$136,889
Hours Worked by Volunteers	250	585	400	500
Outputs:				
Work Orders Completed	11	15	15	20
Parks Committee Meetings	6	6	2	6
Park Acres	18.64	18.64	18.64	18.64
Park Acres Per 100 Residents	0.94	0.94	0.94	0.94
Measures of Efficiency and Effectiveness:				
Park Acres Maintained Per FTE	26.25	26.25	26.25	26.25
Estimated Attendance at Annual Memorial Day Ceremony	300	300	0	0
Average Customer Satisfaction Rating 1=Poor, 5=Excellent	4.75	5.00	5.00	5.00
Department Operating Expenditures Per Capita	\$41.04	\$37.26	\$40.15	\$68.96

DEPARTMENT ACCOMPLISHMENTS IN 2020-21:

- Coordinated a seventh annual Memorial Day Ceremony at the Columbia City Veterans Park, which was unfortunately cancelled due to the COVID-19 Coronavirus Pandemic.

- Completed Scope of Work, Engineering, Survey and initial site exploration with route layout of Phase I of the Rivers Walk Trail System project.
- Completed installation of a shade sail system in Harvard Park.
- Continued maintenance support of the Daughters of the American Revolution (DAR) Multnomah Chapters Ruther Rose Richardson and Pixie Park locations.

DEPARTMENT OBJECTIVES FOR 2021-22:

To complete the development of the Rivers Walk Trail System Phase I in keeping with 2021-22 Policy Goal and Objective 1-D established by Council. Target date: October 31, 2021.

With assistance from the National Park Service, continue to complete planning work associated with the Rivers Walk Trail System, as outlined in 2021-22 Policy Goal and Objective 1-F established by Council. Target date: June 30, 2022 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. Target date: Ongoing.

To coordinate an annual ceremony to honor All American Veterans on Memorial Day 2022 in the Columbia City Veterans Park. Target date: May 30, 2022.

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, 2022.

To update the City's Parks Master Plan as outlined by 2021-22 Policy Goal and Objective 1-H Target date: June 30, 2022.

City of Columbia City 2021-22 Budget

		GENERAL FUND EXPENDITURE DETAIL PARK MAINTENANCE						
Line Item	Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
04								
01	PERSONAL SERVICES							
110000	Regular Services	34,012	36,471	41,819	37,953	43,957	43,957	43,957
120000	Extra Labor	0	0	0	0	0	0	0
130000	Overtime	526	510	715	160	550	550	550
210000	Group Insurance	13,902	14,530	14,993	14,835	15,750	15,750	15,750
220000	Social Security	2,642	2,929	3,350	2,903	3,492	3,492	3,492
230000	Retirement Contributions	4,526	6,477	8,088	6,670	8,430	8,430	8,430
250000	Unemployment Compensation	449	370	431	38	449	449	449
260000	Workers' Compensation	1,197	844	2,299	885	2,397	2,397	2,397
295000	Accrued Leave	0	0	1,255	0	969	969	969
	TOTAL PERSONAL SERVICES	57,254	62,131	72,950	63,444	75,994	75,994	75,994
02	MATERIALS AND SERVICES							
331000	Auditing Services	796	1,126	820	718	845	845	845
333000	Legal Services	0	0	0	0	0	0	0
335000	Other Contractual Services	6,416	4,362	3,691	2,976	5,302	5,302	5,302
432000	Equipment Maintenance	507	706	1,137	1,139	656	656	656
435000	Vehicle Maintenance	0	0	0	0	0	0	0
440000	Rental Fees	110	0	0	0	0	0	0
520000	Insurance and Bonds	1,113	1,123	1,123	1,676	1,157	1,157	1,157
540000	Legal Notices/Advertising	0	0	0	0	0	0	0
581000	Travel and Training	35	0	0	0	0	0	0
612000	Postage	17	0	0	0	0	0	0
615000	Materials and Supplies	4,104	3,328	3,090	3,538	2,668	2,668	2,668
616000	Uniforms	0	0	0	0	0	0	0
622000	Electricity	779	847	1,068	877	904	904	904
626000	Gasoline	284	273	281	204	290	290	290
660000	Miscellaneous	174	68	182	130	135	135	135
	TOTAL MATERIALS AND SERVICES	14,335	11,833	11,392	11,258	11,957	11,957	11,957
03	CAPITAL OUTLAY							
741000	Equipment	9,884	0	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	9,884	0	0	0	0	0	0
	CAPITAL CONSTRUCTION							
730100	Veterans Park Improvements	0	0	0	0	0	0	0
751000	McBride Creek Trail System Project	0	0	53,938	5,000	48,938	48,938	48,938
		0	0	53,938	5,000	48,938	48,938	48,938
	TOTAL PARKS MAINTENANCE DEPT.	81,473	73,964	138,280	79,702	136,889	136,889	136,889

**City of Columbia City
2021-22 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 7% of the General Fund's operating expenditures are provided to cover unanticipated expenditures which may occur in the 2021-22 fiscal year.

City of Columbia City 2021-22 Budget

		GENERAL FUND EXPENDITURE DETAIL NON-DEPARTMENTAL						
Line Item	Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
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	7,500	0	0	0	0	0	0
808000	Transfer out to Equipment Reserve - Parks	3,000	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	10,500	0	0	0	0	0	0
07	CONTINGENCY							
900000	Contingency	0	193	71,577	65,127	81,647	81,647	81,647
	TOTAL CONTINGENCY	0	193	71,577	65,127	81,647	81,647	81,647
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	102,080	(32,929)	(32,929)	70,314	70,314	70,314
	TOTAL UNAPPROPRIATED	0	102,080	(32,929)	(32,929)	70,314	70,314	70,314
	TOTAL NON-DEPARTMENTAL	10,500	102,273	38,648	32,198	151,961	151,961	151,961
	TOTAL GENERAL FUND	800,863	890,950	894,448	725,463	1,017,366	1,017,366	1,017,366