



Schedules and Summaries

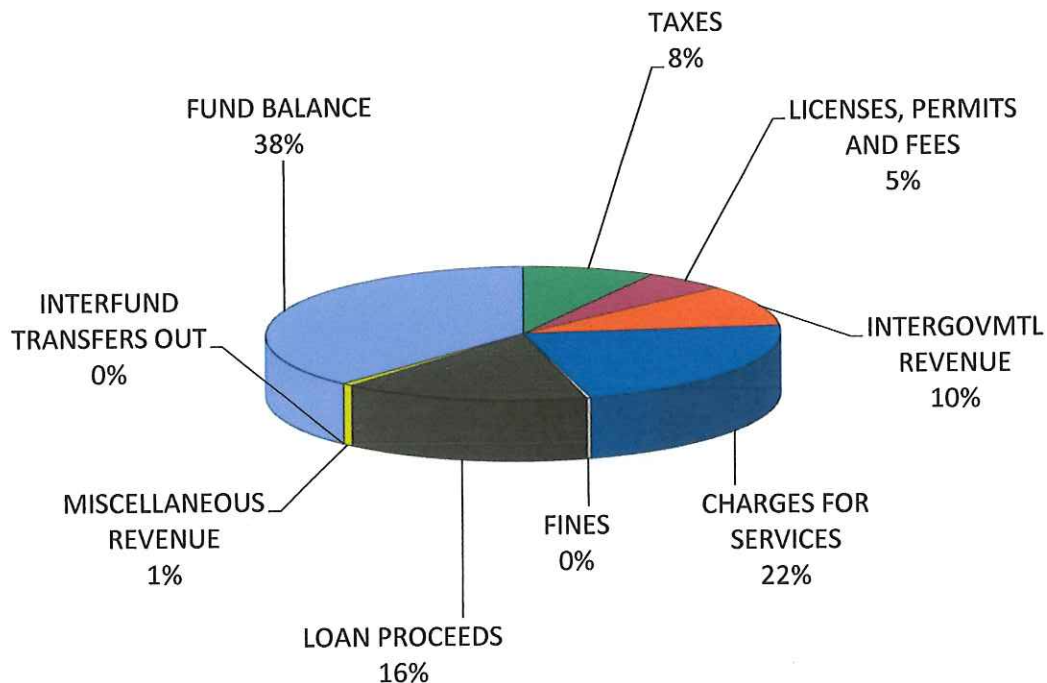


REVENUE AND OTHER RESOURCES SUMMARY
FISCAL YEAR 2021-22
ALL FUNDS

Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
TAXES	351,089	356,582	298,425	349,711	352,461	352,461	352,461
LICENSES, PERMITS AND FEES	236,021	286,505	200,857	196,033	220,217	220,217	220,217
INTERGOVERNMENTAL REVENUE	303,182	200,653	672,541	346,566	420,938	420,938	420,938
CHARGES FOR SERVICES	1,009,575	1,015,206	858,138	886,286	941,822	941,822	941,822
FINES	26,695	29,895	22,691	10,961	11,000	11,000	11,000
LOAN PROCEEDS	265,255	771,000	557,125	718,402	656,400	656,400	656,400
MISCELLANEOUS REVENUE	88,666	55,556	63,801	19,623	27,489	27,489	27,489
INTERFUND TRANSFERS IN	48,167	0	0	0	0	0	0
SUB TOTAL - ALL REVENUES	2,328,650	2,715,397	2,673,578	2,527,582	2,630,327	2,630,327	2,630,327
FUND BALANCE	1,509,929	1,300,061	1,655,995	1,348,866	1,596,888	1,596,888	1,596,888
GRAND TOTAL - ALL FUNDS	3,838,579	4,015,458	4,329,573	3,876,448	4,227,215	4,227,215	4,227,215
Less Interfund Transfers In	48,167	0	0	0	0	0	0
NET TOTAL ALL FUNDS	3,790,412	4,015,458	4,329,573	3,876,448	4,227,215	4,227,215	4,227,215

2021-22 REVENUE & OTHER RESOURCES SUMMARY
ALL FUNDS BY CATEGORY

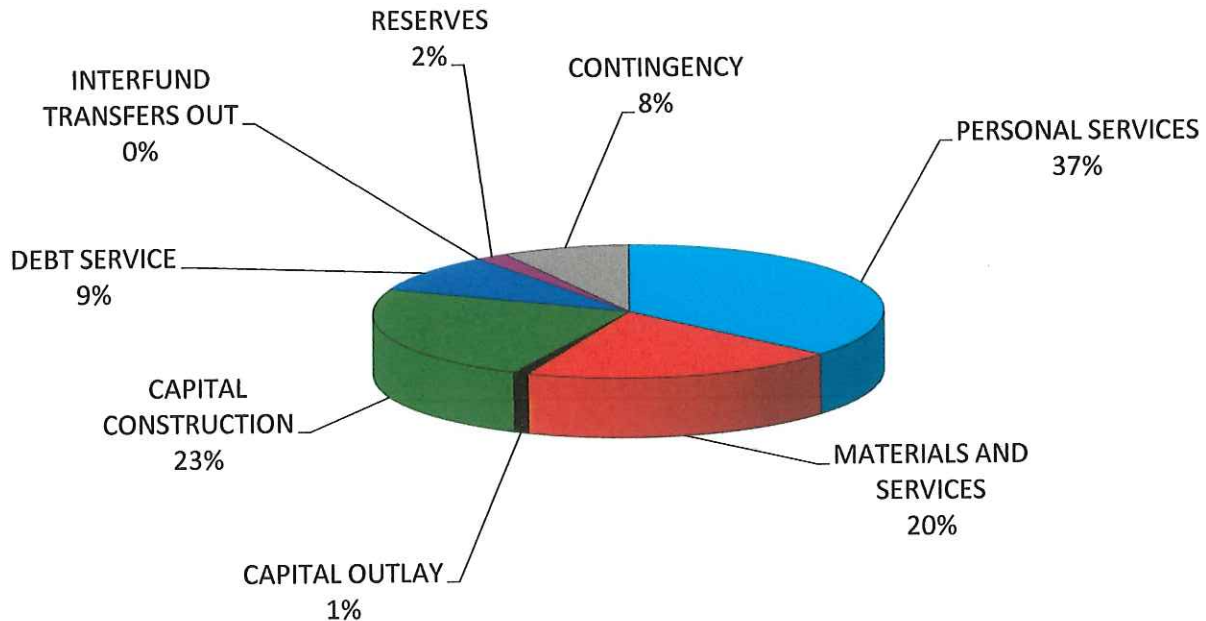
Fund Balance is the largest revenue source
\$4,227,215



**EXPENDITURE SUMMARY
FISCAL YEAR 2021-22
ALL FUNDS**

Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONAL SERVICES	991,778	1,002,456	1,123,034	933,603	1,144,900	1,144,900	1,144,900
MATERIALS AND SERVICES	640,945	554,422	596,176	484,200	623,151	623,151	623,151
CAPITAL OUTLAY	13,459	19,675	0	0	32,000	32,000	32,000
CAPITAL CONSTRUCTION	615,145	1,065,572	1,055,001	483,028	735,435	735,435	735,435
DEBT SERVICE	224,052	223,892	257,008	223,727	284,637	284,637	284,637
INTERFUND TRANSFERS OUT	48,167	0	0	0	0	0	0
RESERVES	0	0	60,000	0	60,000	60,000	60,000
CONTINGENCY	0	132,879	230,215	203,915	240,515	251,520	251,520
UNAPPROPRIATED END. FUND BALANCE	261,743	1,164,013	1,052,996	1,043,370	1,507,259	1,507,258	1,507,258
GRAND TOTAL - ALL FUNDS	2,795,289	4,162,909	4,374,430	3,371,843	4,627,897	4,638,901	4,638,901
Less Interfund Transfers Out	48,167	0	0	0	0	0	0
NET TOTAL ALL FUNDS	2,747,122	4,162,909	4,374,430	3,371,843	4,627,897	4,638,901	4,638,901

**2021-22 EXPENDITURE SUMMARY
ALL FUNDS BY CATEGORY**
Personal Services is the largest expense
\$4,638,901



**ALL FUNDS COMBINED SUMMARY
FISCAL YEAR 2021-22**

ALL FUNDS COMBINED	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ESTIMATE	2021-22 PROPOSED	2021-22 APPROVED	2021-22 ADOPTED
BEGINNING BALANCE	1,509,929	1,300,061	1,348,866	1,596,888	1,596,888	1,596,888
REVENUES & OTHER RESOURCES						
Taxes	351,089	356,582	349,711	352,461	352,461	352,461
Licenses, Permits and Fees	236,021	286,505	196,033	220,217	220,217	220,217
Intergovernmental Revenue	303,182	200,653	346,566	420,938	420,938	420,938
Charges for Services	1,009,575	1,015,206	886,286	941,822	941,822	941,822
Fines	26,695	29,895	10,961	11,000	11,000	11,000
Loan Proceeds	265,255	771,000	718,402	656,400	656,400	656,400
Miscellaneous Revenue	88,666	55,556	19,623	27,489	27,489	27,489
Interfund Transfers In	48,167	0	0	0	0	0
TOTAL	2,328,650	2,715,397	2,527,582	2,630,327	2,630,327	2,630,327
EXPENDITURES BY DEPARTMENT/USES						
Administration Department	246,838	204,259	187,446	261,105	261,105	261,105
Police Department	434,651	473,164	398,932	338,206	338,206	338,206
Building Department	27,401	37,290	27,185	36,207	36,207	36,207
Park Maintenance	81,473	73,964	79,702	136,880	136,880	136,880
Street Maintenance and Repair	84,455	100,338	73,593	105,048	105,048	105,048
Water Production and Distribution	381,649	327,926	332,054	469,639	469,639	469,639
Sewer Collection Maintenance	400,613	359,612	323,891	408,897	408,897	408,897
Capital Outlay	13,459	19,675	0	32,000	32,000	32,000
Capital Construction	615,145	1,065,572	483,028	703,435	703,435	703,435
Debt Service	224,052	223,892	223,727	284,637	284,637	284,637
Interfund Transfers Out	48,167	0	0	0	0	0
TOTAL	2,557,903	2,885,692	2,129,558	2,776,054	2,776,054	2,776,054

SUMMARY OF MAJOR REVENUES BY FUND TYPE
FISCAL YEAR 2021-22

2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	Description	2021-22 Proposed	2021-22 Approved	2021-22 Adopted	% of Total Budget
GENERAL FUND:								
351,089	356,582	298,425	349,711	Taxes	352,461	352,461	352,461	7.24%
208,370	243,186	177,355	188,939	Licenses, Permits and Fees	204,797	204,797	204,797	4.21%
63,729	64,968	158,781	106,864	Intergovernmental Revenue	300,438	300,438	300,438	6.17%
26,695	29,895	22,691	10,961	Fines	11,000	11,000	11,000	0.23%
57,157	31,048	37,019	11,293	Miscellaneous Revenue	15,600	15,600	15,600	0.32%
0	0	0	0	Interfund Transfers In	0	0	0	0.00%
176,165	82,476	172,532	21,181	Fund Balance	133,070	133,070	133,070	2.73%
883,205	808,155	866,803	688,949	Total General Fund	1,017,366	1,017,366	1,017,366	20.91%
SPECIAL REVENUE FUNDS:								
7,012	14,694	5,960	15	Licenses, Permits and Fees	3,270	3,270	3,270	0.07%
195,600	135,685	123,760	105,939	Intergovernmental Revenue	120,500	120,500	120,500	2.48%
10,126	9,694	8,606	2,931	Miscellaneous Revenue	4,489	4,489	4,489	0.09%
26,167	0	0	0	Interfund Transfers In	0	0	0	0.00%
387,440	454,868	428,272	435,422	Fund Balance	454,816	454,816	454,816	9.35%
626,345	614,941	566,598	544,307	Total Special Revenue Funds	583,075	583,075	583,075	11.98%
ENTERPRISE FUNDS:								
0	0	0	0	Taxes	0	0	0	0.00%
20,639	28,625	17,542	7,079	Licenses, Permits and Fees	12,150	12,150	12,150	0.25%
43,853	0	390,000	133,763	Intergovernmental Revenue	0	0	0	0.00%
1,009,575	1,015,206	858,138	886,286	Charges for Services	941,822	941,822	941,822	19.36%
265,255	771,000	557,125	718,402	Loan Proceeds	656,400	656,400	656,400	13.49%
21,383	14,814	18,176	5,399	Miscellaneous Revenue	7,400	7,400	7,400	0.15%
22,000	0	0	0	Interfund Transfers In	0	0	0	0.00%
946,324	762,717	1,055,191	892,263	Fund Balance	1,009,002	1,009,002	1,009,002	20.74%
2,329,029	2,592,362	2,896,172	2,643,192	Total Enterprise Funds	2,626,774	2,626,774	2,626,774	53.98%
3,838,579	4,015,458	4,329,573	3,876,448	GRAND TOTAL - ALL FUND TYPES	4,227,215	4,227,215	4,227,215	86.87%

SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2021-22

2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	Description	2021-22 Proposed	2021-22 Approved	2021-22 Adopted	% of Total Budget
GENERAL FUND:								
235,940	204,259	258,913	187,446	Administration	261,105	261,105	261,105	5.37%
434,651	434,651	404,695	477,458	Police	431,204	431,204	431,204	8.86%
27,401	37,290	39,824	27,185	Building	36,207	36,207	36,207	0.74%
71,589	73,964	84,342	74,702	Parks Maintenance	87,951	87,951	87,951	1.81%
9,884	0	0	0	Capital Outlay	0	0	0	0.00%
10,898	0	53,938	5,000	Capital Construction	48,938	48,938	48,938	1.01%
10,500	102,273	38,648	32,198	Non-Departmental	151,961	151,961	151,961	3.12%
800,863	852,437	880,360	803,989	Total General Fund	1,017,366	1,017,366	1,017,366	20.91%
SPECIAL REVENUE FUNDS:								
0	0	60,000	0	Equipment Reserve Fund	60,000	60,000	60,000	1.23%
Street Fund								
82,478	81,338	95,265	73,593	Maintenance and Repair	105,048	105,048	105,048	2.16%
1,977	19,000	0	0	Capital Outlay	0	0	0	0.00%
75,137	79,177	0	0	Capital Construction	0	0	0	0.00%
0	314,758	290,766	287,666	Non-Departmental	281,268	281,268	281,268	5.78%
159,592	494,273	386,031	361,259	Total Street Fund	386,316	386,316	386,316	7.94%
6,667	0	72,963	72,963	Street Development Fund	82,423	82,423	82,423	1.69%
1,148	39,580	55,087	6,149	Park Development Fund	49,460	49,460	49,460	1.02%
2,000	2,046	0	0	Storm Drain Development Fund	0	0	0	0.00%
ENTERPRISE FUNDS:								
Water Fund								
381,649	327,926	425,249	332,054	Production and Distribution	469,639	469,639	469,639	9.65%
518,634	986,395	471,125	471,125	Capital Construction	0	0	0	0.00%
174,713	496,424	548,001	537,048	Non-Departmental	728,754	739,758	739,758	15.20%
1,074,996	1,810,745	1,444,375	1,340,227	Total Water Fund	1,198,393	1,209,397	1,209,397	24.63%
261,743	266,095	276,110	266,484	Water Development Fund	274,484	274,484	274,484	5.64%
Sewer Fund								
400,613	359,612	396,834	323,891	Collection Maintenance	408,897	408,897	408,897	8.40%
9,328	0	476,000	1,903	Capital Construction	654,497	654,497	654,497	13.45%
56,339	272,842	284,204	245,126	Non-Departmental	504,473	504,473	504,473	10.37%
466,280	632,454	1,157,038	570,920	Total Sewer Fund	1,567,867	1,567,867	1,567,867	32.22%
22,000	26,766	28,378	28,378	Sewer Development Fund	8,526	8,526	8,526	0.18%
2,795,289	4,124,396	4,360,342	3,450,369	GRAND TOTAL - ALL FUNDS	4,644,835	4,655,839	4,655,839	95.68%

City of Columbia City
2021-22 Annual Budget

**COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2021**

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

TRUE CASH VALUE	\$263,406,738
3% OF TRUE CASH VALUE	x 3%
MAXIMUM ALLOWABLE DEBT	\$ 7,902,202
NET BONDED DEBT:	
Gross Bonded Debt	\$ 0
Less Amount Exempted: Sewer	\$ -0
Net Bonded Debt Subject to 3% Limit	\$ 0
LEGAL DEBT MARGIN -	
AMOUNT AVAILABLE FOR FUTURE INDEBTEDNESS	\$ 7,902,202

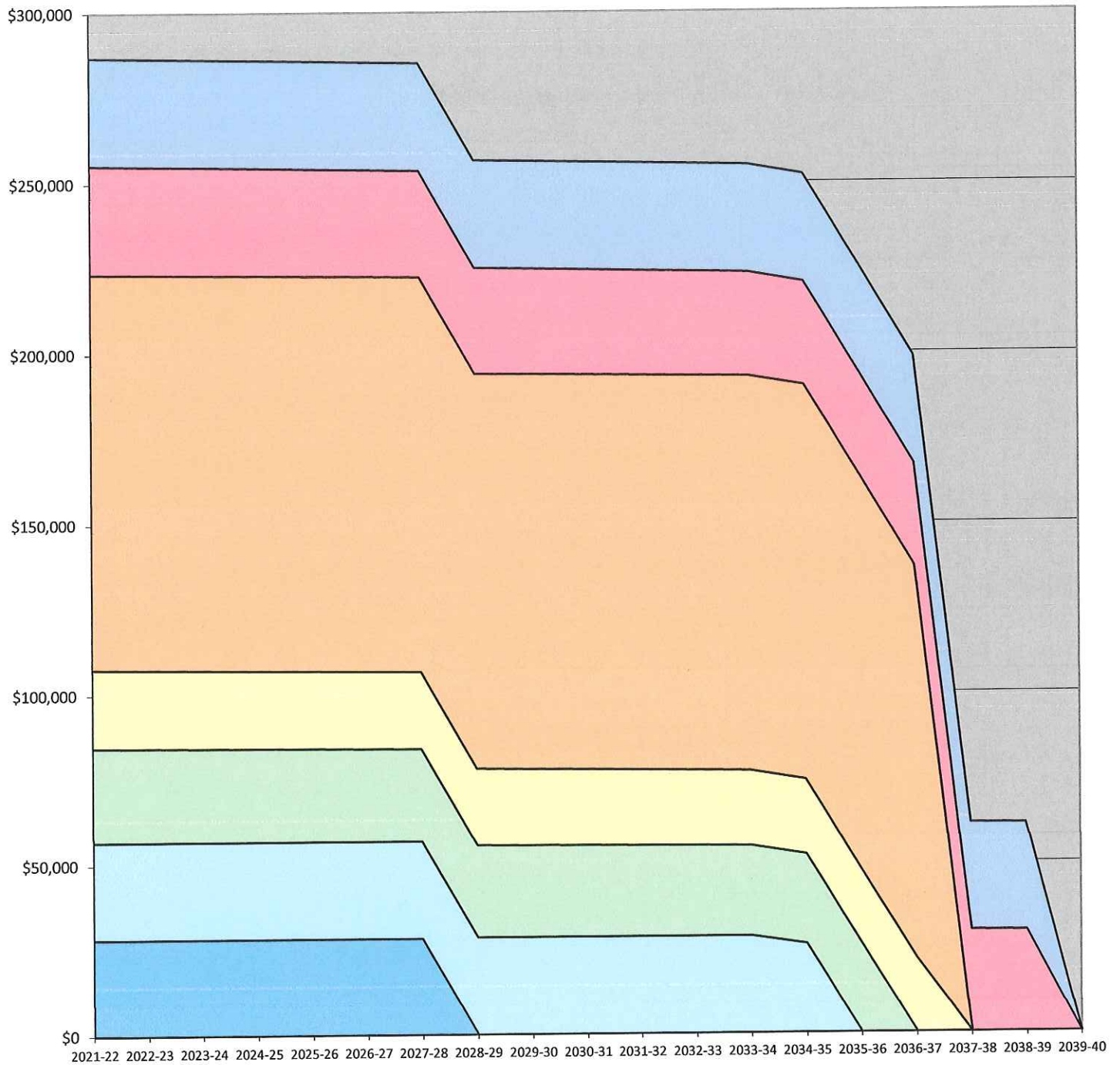
Note: ORS 287.004 provides a debt limit of 3% of the true cash value of all taxable property within the Municipality's boundaries. According to ORS 287.004, the 3% limitation does not apply to bonds issued for water, sanitary or storm sewers, sewage disposal plants, hospitals, power or lighting purposes,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

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

**DEBT MATURITY SCHEDULES
ANNUAL PAYMENT OBLIGATIONS
PRINCIPAL AND INTEREST**

Fiscal Year	2017 SDW Loan	2017 CWRF Loan	2002 SDW Loan	2015 CWRF Loan	2014 CWRF Loan	2013 SDW Loan	2008 SDW Loan	Total Annual Payments - Principal & Interest
2021-22	31,564	31,859	115,876	23,131	27,715	28,565	28,272	\$286,982
2022-23	31,564	31,754	115,876	23,050	27,624	28,565	28,272	\$286,705
2023-24	31,564	31,647	115,876	22,967	27,530	28,565	28,272	\$286,421
2024-25	31,564	31,538	115,876	22,883	27,434	28,565	28,272	\$286,132
2025-26	31,564	31,427	115,876	22,797	27,336	28,565	28,272	\$285,837
2026-27	31,564	31,313	115,876	22,710	27,235	28,565	28,272	\$285,535
2027-28	31,564	31,197	115,876	22,621	27,131	28,565	28,272	\$285,226
2028-29	31,564	31,079	115,876	22,530	27,025	28,565		\$256,639
2029-30	31,564	30,958	115,876	22,438	26,917	28,565		\$256,318
2030-31	31,564	30,835	115,876	22,343	26,805	28,565		\$255,988
2031-32	31,564	30,710	115,876	22,247	26,690	28,565		\$255,652
2032-33	31,564	30,581	115,876	22,149	26,573	28,565		\$255,308
2033-34	31,564	30,451	115,876	22,049	26,453	28,565		\$254,958
2034-35	31,564	30,317	115,876	21,947	26,329	26,124		\$252,157
2035-36	31,564	30,181	115,876	21,844	26,198			\$225,663
2036-37	31,564	30,042	115,318	21,756				\$198,680
2037-38	31,564	29,900						\$61,464
2038-39	31,564	29,745						\$61,309
2039-40								\$0
TOTALS	\$568,154	\$555,534	\$1,853,458	\$359,462	\$404,995	\$397,469	\$197,904	\$4,336,976

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



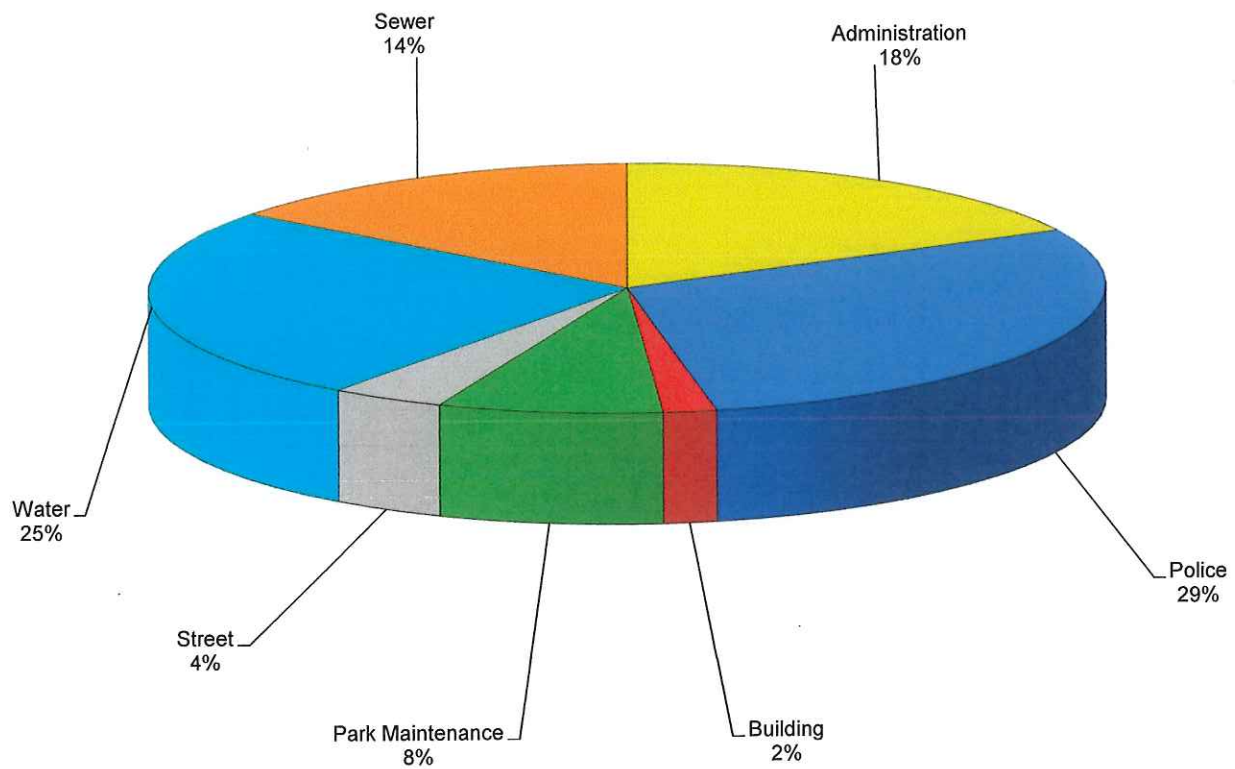
Annual Principal and Interest Payments

2008 SDW Loan	2013 SDW Loan	2014 CWRF Loan	2015 CWRF Loan
2002 SDW Loan	2017 CWRF Loan	2017 SDW Loan	

STAFFING BY FUND AND DEPARTMENT
FULL TIME EQUIVALENTS

Fund & Department	FTE	2018-19 Actual	FTE	2019-20 Actual	FTE	2020-21 Estimated	FTE	2021-22 Budget
GENERAL FUND:								
Administration:	0.40	Administrator/Recorder	0.40	Administrator/Recorder	0.40	Administrator/Recorder	0.40	Administrator/Recorder
	0.00	Supervisor/Acctg. Clerk	0.00	Supervisor/Acctg. Clerk	0.00	Supervisor/Acctg. Clerk	0.00	Supervisor/Acctg. Clerk
	0.20	Account Clerk	0.20	Account Clerk	0.20	Account Clerk	0.20	Finance Clerk
	0.51	Plan/Court/Admin Asst	0.51	Plan/Court/Admin Asst	0.51	Plan/Court/Admin Asst	0.51	Plan/Court/Admin Asst
	0.32	Office Clerk	0.32	Office Clerk II	0.32	Office Clerk II	0.32	Office Clerk II
	0.03	Municipal Judge	0.03	Municipal Judge	0.03	Municipal Judge	0.03	Municipal Judge
	0.07	Public Works Superint.	0.07	Public Works Superint.	0.07	Public Works Superint.	0.07	Public Works Superint.
	0.08	Utility Worker II	0.08	Utility Worker II	0.08	Foreman	0.08	Foreman
	0.50	Utility Worker I	0.50	Utility Worker I	0.50	Utility Worker I	0.50	Utility Worker I
	0.00	Utility Worker	0.00	Utility Worker	0.00	Utility Worker	0.00	Utility Worker I
Total Administration	2.11	FTE Personnel	2.11	FTE Personnel	2.11	FTE Personnel	2.11	FTE Personnel
Police Department:	1.00	Police Chief	0.05	Administrator	0.05	Administrator	0.05	Administrator
			1.00	Police Ops. Sgt.	1.00	Police Ops. Sgt.	1.00	Police Ops. Sgt.
	0.14	Police Sergeant	0.14	Police Sergeant	0.14	Police Sergeant	0.14	Police Sergeant
	1.87	Police Officer	1.82	Police Officer	1.82	Police Officer	1.82	Police Officer
Total Police Department	3.01	FTE Personnel	3.01	FTE Personnel	3.01	FTE Personnel	3.01	FTE Personnel
Building Department:	0.19	Secretary	0.19	Plan/Court/Admin Asst	0.19	Plan/Court/Admin Asst	0.19	Plan/Court/Admin Asst
Total Building Department	0.19	FTE Personnel	0.19	FTE Personnel	0.19	FTE Personnel	0.19	FTE Personnel
Park Maintenance Dept:	0.06	Public Works Superint.	0.06	Public Works Superint.	0.06	Public Works Superint.	0.06	Public Works Superint.
	0.05	Utility Worker II	0.05	Utility Worker II	0.05	Utility Worker II	0.05	Foreman
	0.60	Utility Worker I	0.60	Utility Worker I	0.60	Utility Worker I	0.60	Utility Worker I
	0.00	Utility Worker	0.00	Utility Worker	0.00	Utility Worker	0.00	Utility Worker I
Total Park Main. Dept.	0.71	FTE Personnel	0.71	FTE Personnel	0.71	FTE Personnel	0.71	FTE Personnel
TOTAL GENERAL FUND	6.02	FTE Personnel	6.02	FTE Personnel	6.02	FTE Personnel	6.02	FTE Personnel
STREET FUND:								
Main. & Repair Dept.	0.10	Administrator/Recorder	0.10	Administrator/Recorder	0.10	Administrator/Recorder	0.10	Administrator/Recorder
	0.00	Supervisor/Acctg. Clerk	0.00	Supervisor/Acctg. Clerk	0.00	Supervisor/Acctg. Clerk	0.00	Supervisor/Acctg. Clerk
	0.10	Account Clerk	0.10	Account Clerk	0.10	Account Clerk	0.10	Finance Clerk
	0.02	Office Clerk	0.02	Office Clerk II	0.02	Office Clerk II	0.02	Office Clerk II
	0.09	Public Works Superint.	0.09	Public Works Superint.	0.09	Public Works Superint.	0.09	Public Works Superint.
	0.09	Utility Worker II	0.09	Utility Worker II	0.09	Utility Worker II	0.09	Foreman
	0.10	Utility Worker I	0.10	Utility Worker I	0.10	Utility Worker I	0.10	Utility Worker I
	0.00	Utility Worker	0.00	Utility Worker	0.00	Utility Worker I	0.00	Utility Worker I
TOTAL STREET FUND	0.50	FTE Personnel	0.50	FTE Personnel	0.50	FTE Personnel	0.50	FTE Personnel
WATER FUND:								
Production & Distribution	0.25	Administrator/Recorder	0.25	Administrator/Recorder	0.25	Administrator/Recorder	0.25	Administrator/Recorder
	0.00	Supervisor/Acctg. Clerk	0.00	Supervisor/Acctg. Clerk	0.00	Supervisor/Acctg. Clerk	0.00	Supervisor/Acctg. Clerk
	0.35	Account Clerk	0.35	Account Clerk	0.35	Account Clerk	0.35	Finance Clerk
	0.15	Plan/Court/Admin Asst	0.15	Plan/Court/Admin Asst	0.15	Plan/Court/Admin Asst	0.15	Plan/Court/Admin Asst
	0.08	Office Clerk	0.08	Office Clerk II	0.08	Office Clerk II	0.08	Office Clerk II
	0.49	Public Works Superint.	0.49	Public Works Superint.	0.49	Public Works Superint.	0.49	Public Works Superint.
	0.49	Utility Worker II	0.49	Utility Worker II	0.49	Utility Worker II	0.49	Foreman
	0.44	Utility Worker I	0.44	Utility Worker I	0.44	Utility Worker I	0.44	Utility Worker I
	0.00	Utility Worker	0.00	Utility Worker	0.00	Utility Worker I	0.00	Utility Worker I
TOTAL WATER FUND	2.25	FTE Personnel	2.25	FTE Personnel	2.25	FTE Personnel	2.25	FTE Personnel
SEWER FUND:								
Collection Main. Dept.	0.25	Administrator/Recorder	0.25	Administrator/Recorder	0.25	Administrator/Recorder	0.25	Administrator/Recorder
	0.00	Supervisor/Acctg. Clerk	0.00	Supervisor/Acctg. Clerk	0.00	Supervisor/Acctg. Clerk	0.00	Supervisor/Acctg. Clerk
	0.35	Account Clerk	0.35	Account Clerk	0.35	Account Clerk	0.35	Finance Clerk
	0.15	Plan/Court/Admin Asst	0.15	Plan/Court/Admin Asst	0.15	Plan/Court/Admin Asst	0.15	Plan/Court/Admin Asst
	0.08	Office Clerk	0.08	Office Clerk II	0.08	Office Clerk II	0.08	Office Clerk II
	0.29	Public Works Superint.	0.29	Public Works Superint.	0.29	Public Works Superint.	0.29	Public Works Superint.
	0.29	Utility Worker II	0.29	Utility Worker II	0.29	Utility Worker II	0.29	Foreman
	0.36	Utility Worker I	0.36	Utility Worker I	0.36	Utility Worker I	0.36	Utility Worker I
	0.00	Utility Worker	0.00	Utility Worker	0.00	Utility Worker I	0.00	Utility Worker I
TOTAL SEWER FUND	1.77	FTE Personnel	1.77	FTE Personnel	1.77	FTE Personnel	1.77	FTE Personnel
TOTAL ALL FUNDS	10.54	FTE Personnel	10.54	FTE Personnel	10.54	FTE Personnel	10.54	FTE Personnel
POPULATION	1,985		1,985		1,985		1,985	
EMPLOYEES PER								
1,000 POPULATION	5.31		5.31		5.31		5.31	

2021-22 PERSONNEL DISTRIBUTION By Department



Administration Police Building Park Maintenance Street Water Sewer

**City of Columbia City
2021-22 Annual Budget**

SALARY RANGES

POSITION	FTE	HOURLY RANGE
City Administrator/Recorder	1.00	\$53.47 flat rate
Finance Clerk	1.00	\$18.76 – 25.14
Planning/Court/Administrative Assistant	1.00	\$18.76 – 25.14
Officer Clerk II	0.50	\$15.64 – 20.96
Municipal Judge	0.03	\$53.88 flat rate
Police Operations Sergeant	1.00	\$25.92 – 34.74
Police Sergeant	0.14	\$23.55 – 31.56
Police Officer	1.87	\$21.70 – 29.08
Public Works Superintendent	1.00	\$30.14 – 40.39
Public Works Foreman	1.00	\$22.74 – 30.47
Utility Worker I	2.00	\$18.32 – 24.55
Total Full-Time Equivalents (FTEs)	10.54	

(Base pay rates - excludes certificate and longevity pay)

