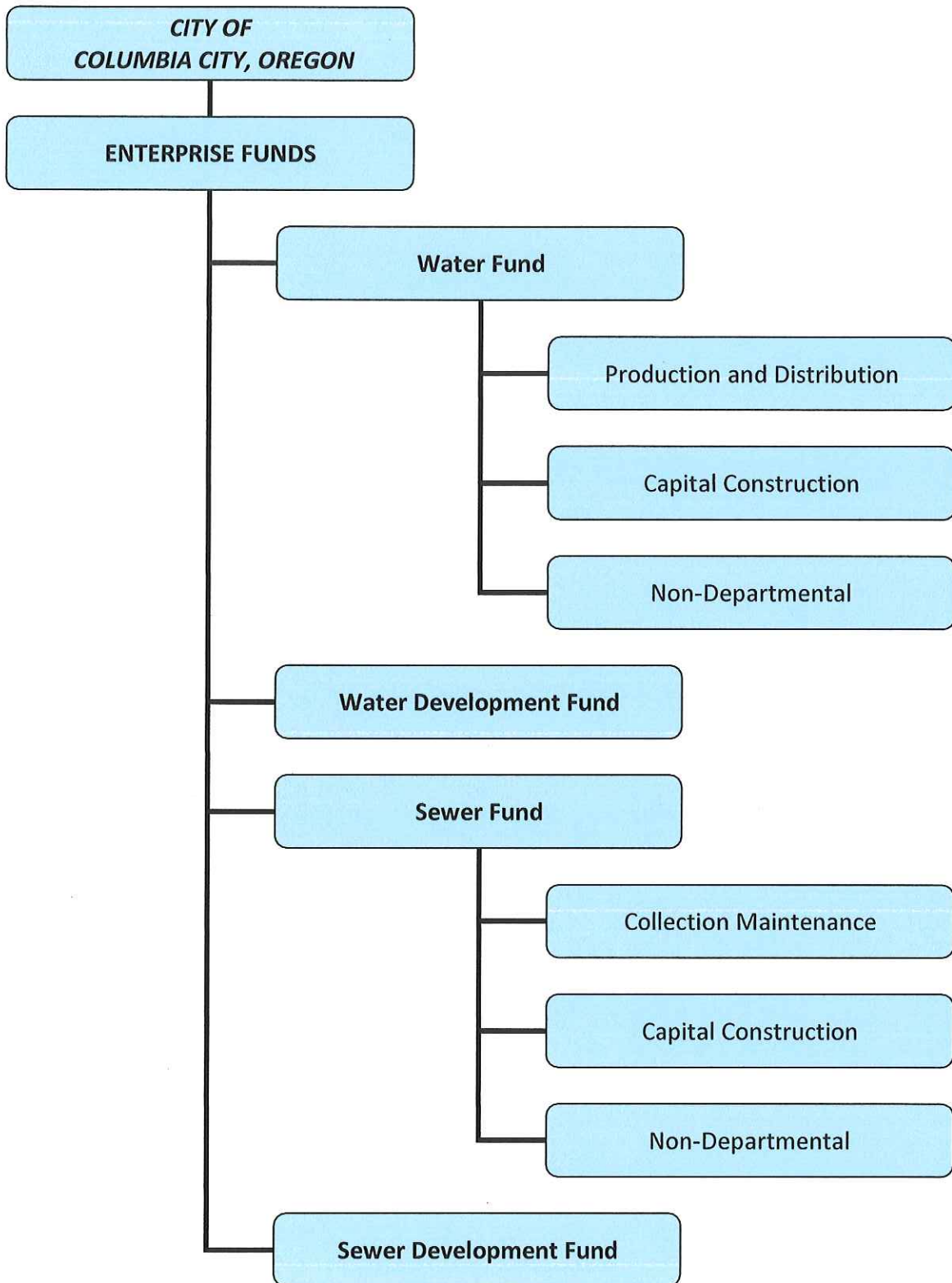


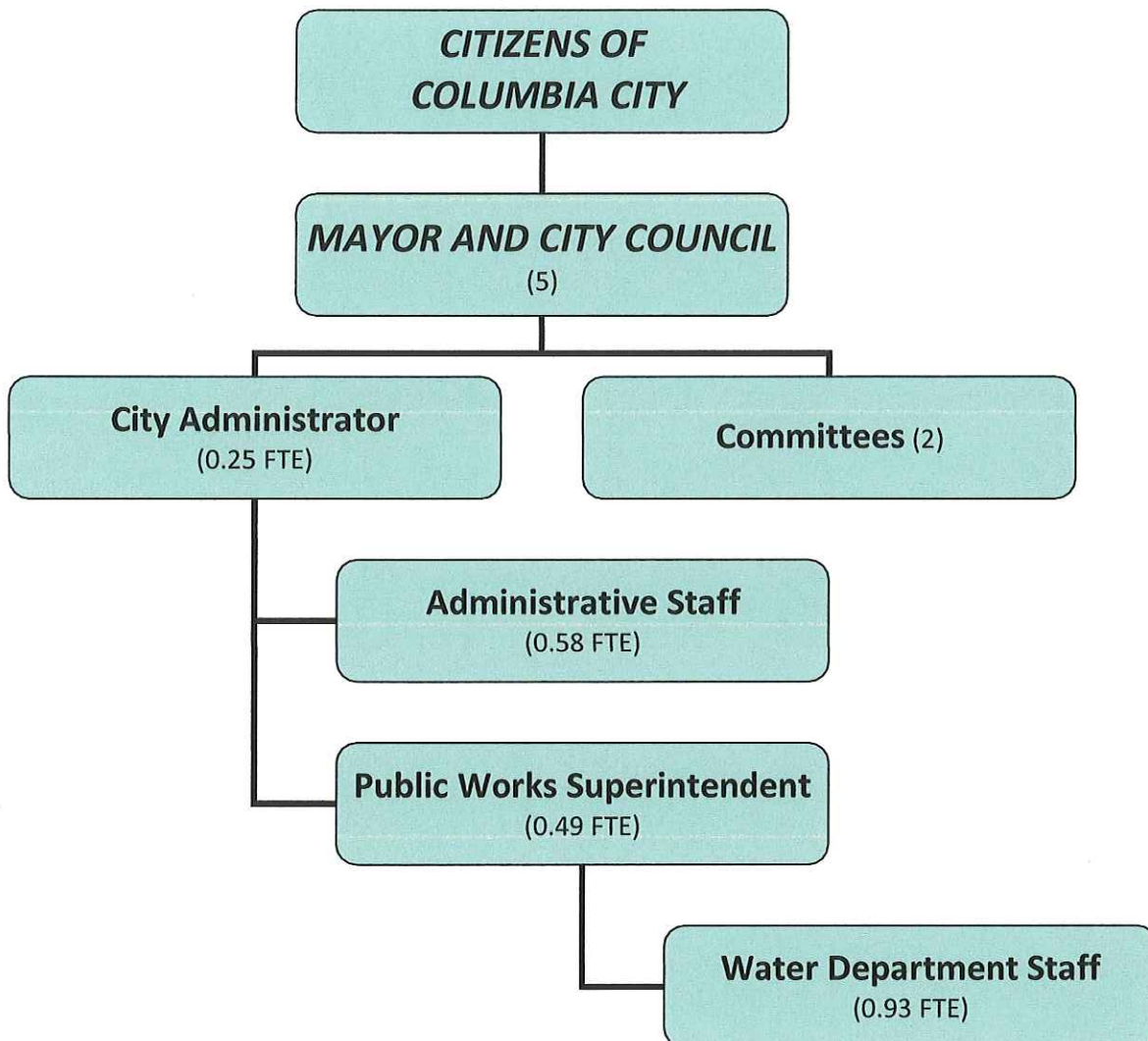


Enterprise Funds

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



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



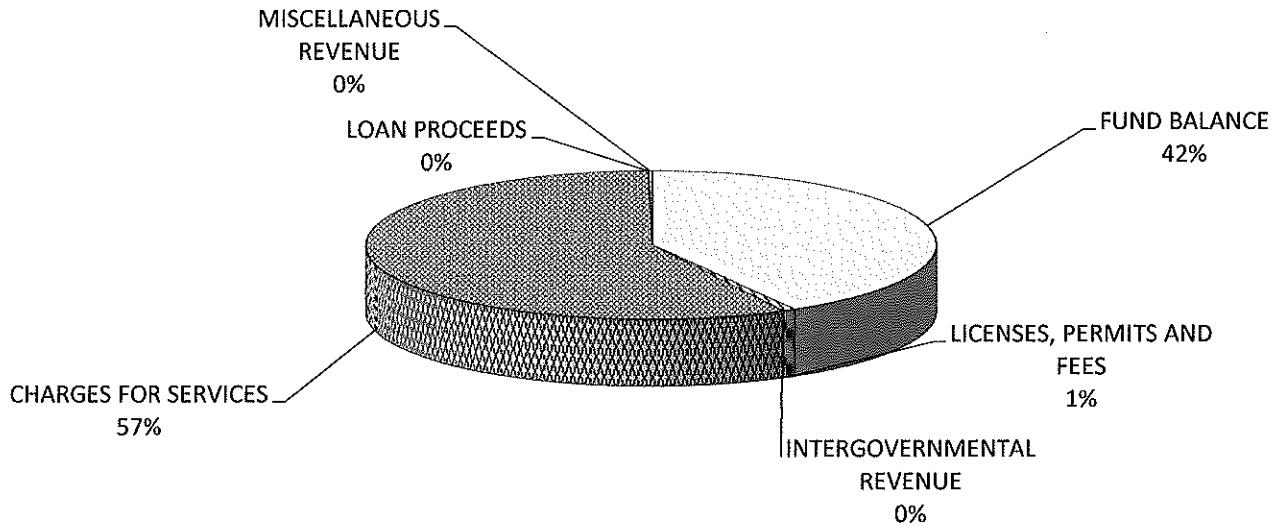
Water Distribution Activities:

Maintenance and Repair of Water Mains, Pump Stations, Reservoirs and Wells
Meter Reading, Repair and Replacement
Well Water Treatment
Customer Service
Utility Billing
Utility Locates
New Service Connections
System Construction

2021-22 WATER FUND REVENUES & OTHER RESOURCES

TOTAL \$917,448

Charges for services are the largest source



WATER 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	414,350	233,947	461,055	285,347	382,578	0	0
LICENSES, PERMITS AND FEES	10,507	7,358	8,930	7,079	6,550	0	0
INTERGOVERNMENTAL REVENUE	43,853	0	390,000	133,763	0	0	0
CHARGES FOR SERVICES	569,937	559,472	484,446	494,195	526,120	0	0
LOAN PROCEEDS	265,255	771,000	81,125	716,500	0	0	0
MISCELLANEOUS REVENUE	8,081	2,876	6,869	1,171	2,200	0	0
INTERFUND TRANSFERS IN	0	0	0	0	0	0	0
GRAND TOTAL REVENUES & OTHER RESOURCES	1,311,983	1,574,653	1,432,425	1,638,055	917,448	0	0

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

**WATER 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 41% of the Water Fund revenues and other resources. 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 completion of planned capital projects contributed to an increase in fund balance.

Licenses, Permits and Fees. Water connection fees are collected from all new connections to recover the utility service installation costs for labor, equipment and materials. Connection fee revenue estimates are based upon an estimate of the number of building permits that will be issued during the year. This estimate is arrived at considering the past issuance of building permits, the lands available for development, and the local economy. Two housing starts are anticipated in the coming year. Delinquent accounts are charged a delinquent fee to recover labor and material costs related to additional billing reminders. Restoration fees are charged to recover labor and material costs incurred as a result of delinquent service shutoffs. This category accounts for less than 1% of Water Fund revenues and other resources.

Intergovernmental Revenue. With the completion of the Reservoir and Waterline Project, no intergovernmental revenue is projected within the Water Fund for the 2021-22 budget year. Intergovernmental revenues account for 0% of Water Fund revenues and other sources.

Charges for Services. The main revenue source for the Water Fund is derived from the sale of water to residential, commercial and industrial users. Estimates were arrived at by analyzing past receipts and considering impacts from growth, housing vacancies, collection trends, water conservation measures, weather trends, etc. A 1% rate increase is expected during the upcoming fiscal year in order for the City to maintain operations of the system, meet debt obligations, and maintain revenue flow per the City's Water and Sewer Rate Study. Revenues from service charges account for 57% of Water Fund revenues and other resources.

Loan Proceeds. With the completion of the Reservoir and Waterline Project, no intergovernmental revenue is projected within the Water Fund for the 2021-22 budget year. Loan proceed revenues account for 0% of Water Fund revenues and other sources.

Miscellaneous Revenue. Miscellaneous revenues are derived primarily from investment income. Estimates are arrived at based upon investing power and interest rates. This revenue accounts for less than 1% of the Water Fund revenues and other resources.

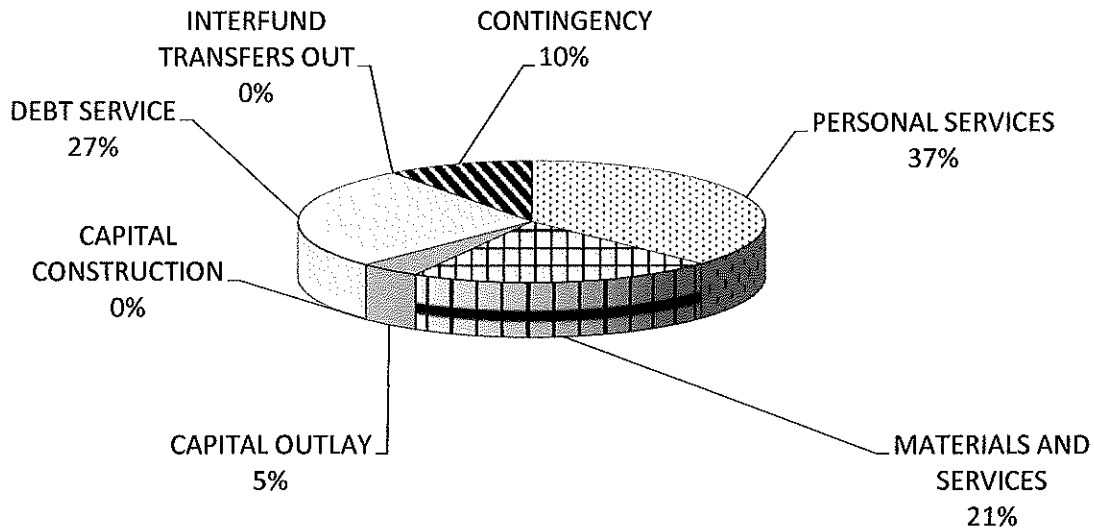
City of Columbia City 2021-22 Budget

		WATER FUND						
		REVENUES AND OTHER RESOURCES						
		DETAIL						
Line	Account Description	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Item		Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
12								
	FUND BALANCE							
271000	Beginning Fund Balance	414,350	233,947	461,055	285,347	382,578		
	TOTAL FUND BALANCE	414,350	233,947	461,055	285,347	382,578	0	0
	LICENSES, PERMITS AND FEES							
321600	Connection Fees	1,432	1,463	1,217	494	750		
321700	Delinquent Fees	8,625	5,510	7,331	6,235	5,500		
321800	Restoration Fees	450	385	382	350	300		
	TOTAL LICENSES, PERMIT AND FEES	10,507	7,358	8,930	7,079	6,550	0	0
	INTERGOVERNMENTAL REVENUE							
331800	Source Water Protection Grant	0	0	0	0	0	0	0
332000	FEMA Mitigation Grant	27,806	0	390,000	133,763	0		
332600	Safe Drinking Water Grant - Mapping	4,022	0	0	0	0	0	0
332700	Safe Drinking Water Grant - Improvements	12,025	0	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL REVENUE	43,853	0	390,000	133,763	0	0	0
	CHARGES FOR SERVICES							
340000	Water Sales	569,937	559,472	484,446	494,195	526,120		
	TOTAL CHARGES FOR SERVICES	569,937	559,472	484,446	494,195	526,120	0	0
	LOAN PROCEEDS							
350100	Safe Drinking Water Loan	265,255	741,000	81,125	716,500	0		
350200	Source Water Protection Loan	0	30,000	0	0	0		
	TOTAL LOAN PROCEEDS	265,255	771,000	81,125	716,500	0	0	0
	MISCELLANEOUS REVENUE							
361000	Interest	8,036	2,876	6,831	1,171	2,200		
365300	Miscellaneous	45	0	38	0	0		
	TOTAL MISCELLANEOUS REVENUE	8,081	2,876	6,869	1,171	2,200	0	0
	INTERFUND TRANSFERS IN							
391000	Transfer in from Water Development Fund	0	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS IN	0	0	0	0	0	0	0
		1,311,983	1,574,653	1,432,425	1,638,055	917,448	0	0

2021-22 WATER FUND EXPENDITURES

TOTAL \$750,584

Personal Services represent the largest expense



WATER FUND EXPENDITURE SUMMARY 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	197,945	192,462	274,477	196,174	278,722	0	0
MATERIALS AND SERVICES	182,386	135,464	150,772	135,880	158,917	0	0
CAPITAL OUTLAY	1,318	0	0	0	32,000	0	0
CAPITAL CONSTRUCTION	518,634	986,395	471,125	471,125	0	0	0
DEBT SERVICE	172,713	172,713	172,716	172,713	204,421	0	0
INTERFUND TRANSFERS OUT	2,000	0	0	0	0	0	0
CONTINGENCY	0	75,201	82,660	71,710	76,524	0	0
TOTAL EXPENDITURE APPROPRIATIONS	1,074,996	1,562,235	1,151,750	1,047,602	750,584	0	0
UNAPPROPRIATED	0	248,510	292,625	292,625	0	0	0
GRAND TOTAL EXPENDITURES	1,074,996	1,810,745	1,444,375	1,340,227	750,584	0	0

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

FUND: WATER

DEPARTMENT: PRODUCTION AND DISTRIBUTION DEPARTMENT

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

This activity accounts for all costs involved in the operation and maintenance of the City's groundwater wells and water distribution system. The well system consists of two wells and a chlorination facility. The City's main well is PW Well No. 2, and PW Well No. 1 serves as a secondary or backup well. The City is also a wholesale customer of the City of St. Helens, and purchases water as needed. The water from all three sources is pumped via two pump stations into Columbia City's water reservoir system, consisting of three storage reservoirs with a combined storage capacity of 1.4 million gallons, and then distributed into the system. The distribution system consists of approximately 16 miles of distribution lines and 865 service lines and water meters

The Production and Distribution Department is funded by charges for service, licenses, permits and fees, intergovernmental revenues, loan proceeds, and miscellaneous revenue.

Water Production & Distribution Performance Measures	Actual 2018-19	Actual 2019-20	Estimate 2020-21	Budget 2021-22
Inputs:				
Administrator/Recorder	0.25	0.25	0.25	0.25
Supervisor/Accounting Clerk	0.00	0.00	0.00	0.00
Finance Clerk	0.35	0.35	0.35	0.35
Planning/Court/Administrative Assistant	0.15	0.15	0.15	0.15
Office Clerk II	0.08	0.08	0.08	0.08
Public Works Superintendent	0.49	0.49	0.49	0.49
Utility Worker II/Foreman	0.49	0.49	0.49	0.49
Utility Worker I	0.44	0.44	0.44	0.44
Utility Worker	0.00	0.00	0.00	0.00
Number of Full Time Equivalents (FTEs)	2.25	2.25	2.25	2.25
Department Operating Expenditures	\$381,649	\$327,926	\$332,054	\$469,639
Outputs:				
Number of Active Water Utility Accounts	850	850	857	857
Water Service Work Orders	300	327	350	350
Utility Locate Orders	100	115	120	120
Number of Manual Read Meters	5	5	0	0

Water Production & Distribution Performance Measures	Actual 2018-19	Actual 2019-20	Estimate 2020-21	Budget 2021-22
<i>Outputs (continued):</i>				
Number of Radio and Touch Read Meters	851	851	861	863
First Late Notices	1,112	1,029	1,071	1,071
Second Late Notices	304	273	286	288
Delinquent Shut Offs	59	52	56	56
Cubic Feet Purchased - Wholesale Supply	490,500	488,400	506,600	515,000
Cubic Feet Produced - City Wells	7,315,000	7,482,991	7,424,861	7,500,000
Cubic Feet Sold	6,650,000	6,285,294	6,577,451	6,700,000
Number of Backflow Prevention Assemblies	389	389	389	375
Water Committee Meetings	1	1	1	1
<i>Measures of Efficiency and Effectiveness:</i>				
Percent of Hydrants Operational	100%	100%	100%	100%
Unaccounted For Water Loss	20%	20%	19.2%	20%
Water Leaks Repaired	8	8	7	19
Percent of Backflow Prevention Assemblies Tested	91%	91%	100%	100%
Percent of Water Produced from City Wells	94%	94%	97%	96%
Number of Active Water Accounts Per FTE	378	378	381	381
Average Customer Satisfaction Rating 1=Poor, 5=Excellent	4.75	4.50	5.00	5.00
Department Operating Expenditures Per Capita	\$192.27	\$165.20	\$167.28	\$236.59

DEPARTMENT ACCOMPLISHMENTS IN 2020-21:

- Continued to promote water conservation through public education, the design of the water rate structure, a system wide leak detection survey, leak repair work, etc.
- A focus was placed on leak detection and repair work in an effort to reduce the loss percentage to 10%. The identification and repair of several leaks within the water system should show greater reduction towards the end of the 2020-21 budget year and into the 2021-22 budget year.
- Continued to implement Source Water Protection Strategies by redirecting storm water from two drywells into an existing drainage swale.
- The Upper Reservoir seismic upgrades and coatings improvements project was completed as a carry-over project from the 2019-20 budget year.

DEPARTMENT OBJECTIVES FOR 2021-22:

To complete a system-wide fire hydrant inspection and maintenance project. Target date: June 30, 2022.

To complete improvements to the K Street Pump Station to increase capacity and add remote access through SCADA in accordance with 2021-22 Policy Goal and Objective 3-F set forth by Council.

To continue to implement the water source protection strategies in accordance with 2021-22 Policy Goal and Objective 3-E set forth by Council and as identified in the Drinking Water

Protection Plan. Target date: June 30, 2022.

To continue to implement the water conservation strategies identified in the Water Management and Conservation Plan. Target date: June 30, 2022.

To make necessary repairs to eliminate water leaks as identified in the system wide leak detection study to effectively maintain water loss levels of 10% or less in accordance with 2021-22 Policy Goal and Objective 3-D set forth by Council. Target date: Ongoing.

To annually flush the water system and exercise all fire hydrants. Target date: June 30, 2022.

To continue to implement a cross-connection program to require backflow devices for all new construction and a retrofitting program for existing water connections in an effort to fully protect the City's water distribution system. Target date: Ongoing.

To continue to meet all requirements and regulations governing public water systems through upgraded facilities and well-educated staff. Target date: Ongoing.

To continue to provide the community with quality water that meets all Oregon Drinking Water Program standards. Target date: Ongoing.

To emphasize special training and education of department employees. Target date: Ongoing.

To update the November 2004 Water System Development Charge Study in accordance with 2021-22 Policy Goal and Objective 3-G set forth by Council. Target date: December 31, 2020.

City of Columbia City 2021-22 Budget

WATER FUND								
EXPENDITURE DETAIL								
PRODUCTION AND DISTRIBUTION 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
12								
01	PERSONAL SERVICES							
110000	Regular Services	125,910	119,756	165,661	122,760	171,619		
120000	Extra Labor	0	0	0	0	0		
130000	Overtime	2,201	1,752	2,528	1,576	1,750		
210000	Group Insurance	36,134	35,713	46,215	36,260	42,250		
220000	Social Security	9,868	9,204	13,341	9,433	13,867		
230000	Retirement Contributions	18,690	22,149	32,211	22,694	33,480		
250000	Unemployment Compensation	1,677	1,215	1,719	123	1,787		
260000	Workers' Compensation	2,264	2,673	6,593	3,328	6,851		
295000	Accrued Leave	1,201	0	6,209	0	7,118		
	TOTAL PERSONAL SERVICES	197,945	192,462	274,477	196,174	278,722	0	0
02	MATERIALS AND SERVICES							
331000	Auditing Services	2,189	3,095	2,255	1,976	2,323		
333000	Legal Services	75	0	0	0	0		
334000	Engineering Services	2,654	751	1,200	0	1,236		
335000	Other Contractual Services	23,586	6,029	7,500	6,381	6,695		
400000	In-Lieu-of Franchise Fees	30,478	29,389	27,321	21,795	28,141		
410000	Water Purchases	41,449	16,241	19,452	19,084	22,500		
431000	Building Maintenance	2,399	836	799	468	823		
432000	Equipment Maintenance	10,640	8,114	10,780	7,440	11,103		
435000	Vehicle Maintenance	484	467	1,450	450	464		
440000	Rental Fees	1,087	0	0	0	0		
520000	Insurance and Bonds	5,673	5,906	5,906	8,652	8,955		
540000	Legal Notices	297	183	125	0	129		
581000	Travel and Training	490	200	300	266	275		
583000	Dues, Subscriptions and Programs	5,971	1,317	2,780	2,400	2,475		
611000	Office Supplies	777	607	700	684	725		
612000	Postage	1,677	3,626	4,352	1,617	2,500		
613000	Telephone and Internet Services	2,847	3,402	3,464	3,021	3,568		
615000	Materials and Supplies	12,835	11,211	14,812	11,584	15,256		
616000	Uniforms	264	197	197	0	205		
617000	Treatment Chemicals	16,591	22,701	21,973	26,640	27,250		
621000	Natural Gas	137	150	170	180	190		
622000	Electricity	15,572	17,043	21,186	18,837	19,403		
626000	Gasoline	2,543	2,295	2,250	2,092	2,318		
660000	Miscellaneous	1,671	1,704	1,800	2,313	2,383		
	TOTAL MATERIALS AND SERVICES	182,386	135,464	150,772	135,880	158,917	0	0
03	CAPITAL OUTLAY							
741000	Equipment	1,318	0	0	0	32,000	0	0
	TOTAL CAPITAL OUTLAY	1,318	0	0	0	32,000	0	0
	TOTAL DISTRIBUTION MAINT. DEPT.	381,649	327,926	425,249	332,054	469,639	0	0

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

FUND: WATER

DEPARTMENT: CAPITAL CONSTRUCTION

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

This activity accounts for water system capital construction projects.

This year's appropriations are described as follows, and are consistent with the City's Five-Year Capital Improvement Program:

No Water System Capital Project is planned for the 2021-22 budget year.

ACCOMPLISHMENTS IN 2020-21:

Completed the final phase of the Reservoir and Waterline Improvements Project; seismic upgrades to the upper reservoir as well as needed interior and exterior coatings improvements.

City of Columbia City 2021-22 Budget

		WATER FUND EXPENDITURE DETAIL CAPITAL CONSTRUCTION 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
12								
04	CAPITAL CONSTRUCTION							
750200	Reservoir and Waterline Improvements	463,431	964,926	471,125	471,125	0		
754000	Source Water Protection Project	55,203	21,469	0	0	0	0	0
	TOTAL CAPITAL CONSTRUCTION	518,634	986,395	471,125	471,125	0	0	0
	TOTAL CAPITAL CONSTRUCTION DEPT.	518,634	986,395	471,125	471,125	0	0	0

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

FUND: WATER

DEPARTMENT: NON-DEPARTMENTAL

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

This budget provides for Water Fund appropriations that cannot be accounted for in individual departments.

Revenue from water sales will be used to make the principal and interest payments on the Safe Drinking Water Loan the City obtained in 2002. The loan proceeds were used to construct a 1.0-million gallon water storage reservoir and related transmission piping and investigate and develop a groundwater source. The loan was for \$2,990,500, and the interest rate on the loan is 1.00%. Payments are due annually on December 1, and the loan term is 30 years. The following table shows the anticipated principal and interest requirements on the loan:

Fiscal Year	Principal	Interest	Total
2021-22	98,826.47	17,049.76	115,876.23
2022-23	99,814.74	16,061.49	115,876.23
2023-24	100,812.89	15,063.34	115,876.23
2024-25	101,821.02	14,055.21	115,876.23
2025-26	102,839.23	13,037.00	115,876.23
2026-27	103,867.62	12,008.61	115,876.23
2027-28	104,906.29	10,969.94	115,876.23
2028-29	105,955.36	9,920.87	115,876.23
2029-30	107,014.91	8,861.32	115,876.23
2030-31	108,085.06	7,791.17	115,876.23
2031-32	109,165.91	6,710.32	115,876.23
2032-33	110,257.57	5,618.66	115,876.23
2033-34	111,360.14	4,516.09	115,876.23
2034-35	112,473.75	3,402.48	115,876.23
2035-36	113,598.48	2,277.75	115,876.23
2036-37	114,176.14	1,141.66	115,317.80
TOTALS	\$1,704,975.58	\$148,485.67	\$1,853,461.25

Revenue from water sales will be used to make the principal and interest payments on the Safe Drinking Water Loan amendment the City obtained in 2008. The loan proceeds were used to complete the City's water source project. The original loan was in the amount of \$400,000, and the interest rate on the loan is 3.55%. Payments are due annually on December 1, and the loan term is 20 years. The following table shows the anticipated principal and interest requirements on the loan:

Fiscal Year	Principal	Interest	Total
2021-22	22,146.46	6,125.45	28,271.91
2022-23	22,932.66	5,339.25	28,271.91
2023-24	23,746.77	4,525.14	28,271.91
2024-25	24,589.78	3,682.13	28,271.91
2025-26	25,462.72	2,809.19	28,271.91
2026-27	26,366.65	1,905.26	28,271.91
2027-28	27,302.74	969.17	28,271.91
TOTALS	\$172,547.78	\$25,355.59	\$197,903.37

Revenue from water sales will be used to make the principal and interest payments on the Safe Drinking Water Revolving Fund Loan obtained in 2013. The loan proceeds were used to complete the Water Conservation Project - Meters/PRV/Line Improvements, which was completed in August 2015. The loan was in the amount of \$842,380, although 45% of the loan funds were forgivable, reducing the principal amount to be repaid to \$463,200. The interest rate on the loan is 2.69%. Payments are due annually on December 1, and the loan term is 20 years. The following table shows the anticipated principal and interest requirements on the loan:

Fiscal Year	Principal	Interest	Total
2021-22	19,744.14	8,820.92	28,565.06
2022-23	20,275.26	8,289.80	28,565.06
2023-24	20,820.66	7,744.40	28,565.06
2024-25	21,380.74	7,184.32	28,565.06
2025-26	21,955.88	6,609.18	28,565.06
2026-27	22,546.49	6,018.57	28,565.06
2027-28	23,152.99	5,412.07	28,565.06
2028-29	23,775.81	4,789.25	28,565.06
2029-30	24,415.38	4,149.68	28,565.06
2030-31	25,072.15	3,492.91	28,565.06
2031-32	25,746.59	2,818.47	28,565.06
2032-33	26,439.17	2,125.89	28,565.06
2033-34	27,150.39	1,414.67	28,565.06
2034-35	25,439.64	684.33	26,123.97
TOTALS	\$327,915.29	\$69,554.46	\$397,469.75

City of Columbia City 2021-22 Budget

		WATER 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
12								
05	DEBT SERVICE							
761500	Principal - Safe Drinking Water Loan 2002	95,920	96,879	97,848	97,848	98,827		
761600	Principal - Safe Drinking Water Loan 2008	19,946	20,654	21,388	21,387	22,147		
761700	Principal - Safe Drinking Water Loan 2017	0	0	0	0	20,188		
761800	Principal - Safe Drinking Water Loan 2013	18,233	18,723	19,227	19,227	19,745		
762500	Interest - Safe Drinking Water Loan 2002	19,956	18,997	18,029	18,028	17,050		
762600	Interest - Safe Drinking Water Loan 2008	8,326	7,618	6,885	6,885	6,126		
762700	Interest - Safe Drinking Water Loan 2017	0	0	0	0	11,517		
762800	Interest - Safe Drinking Water Loan 2013	10,332	9,842	9,339	9,338	8,821		
	TOTAL DEBT SERVICE	172,713	172,713	172,716	172,713	204,421	0	0
06	INTERFUND TRANSFERS OUT							
808000	Transfer out to Equipment Reserve Fund	2,000	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	2,000	0	0	0	0	0	0
07	CONTINGENCY							
900000	Contingency	0	75,201	82,660	71,710	76,524	0	0
	TOTAL CONTINGENCY	0	75,201	82,660	71,710	76,524	0	0
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	248,510	292,625	292,625	447,809		
	TOTAL UNAPPROPRIATED	0	248,510	292,625	292,625	447,809	0	0
	TOTAL NON-DEPARTMENTAL	174,713	496,424	548,001	537,048	728,754	0	0
	TOTAL WATER FUND	1,074,996	1,810,745	1,444,375	1,340,227	1,198,393	0	0

Revenue from water sales will be used to make the principal and interest payments on the Safe Drinking Water Revolving Fund Loan obtained in 2017. The loan proceeds will be used to complete the Columbia City Reservoir and Distribution Line Improvements Project, which is scheduled for completion in May, 2021. The loan is in the amount of \$762,000, although 34% of the loan funds are forgivable, reducing the principal amount to be repaid to \$503,400. The interest rate on the loan is 2.26%. Payments are due annually on December 1, and the loan term is 20 years. The following table shows the anticipated principal and interest requirements on the loan:

Fiscal Year	Principal	Interest	Total
2021-22	\$20,187.29	\$11,570.91	\$31,758.20
2022-23	20,643.52	10,920.61	31,564.13
2023-24	21,110.07	10,454.06	31,564.13
2024-25	21,587.15	9,976.98	31,564.13
2025-26	22,075.02	9,489.11	31,564.13
2026-27	22,573.92	8,990.21	31,564.13
2027-28	23,084.09	8,480.04	31,564.13
2028-29	23,605.79	7,958.34	31,564.13
2029-30	24,139.28	7,424.85	31,564.13
2030-31	24,684.83	6,879.30	31,564.13
2031-32	25,242.71	6,321.42	31,564.13
2032-33	25,813.19	5,750.94	31,564.13
2033-34	26,396.57	5,167.56	31,564.13
2034-35	26,993.13	4,571.00	31,564.13
2035-36	27,603.18	3,960.95	31,564.13
2036-37	28,227.01	3,337.12	31,564.13
2037-38	28,864.94	2,699.19	31,564.13
2038-39	29,517.29	2,046.84	31,564.13
2039-40	30,184.38	1,379.75	31,564.13
2040-41	30,866.64	697.59	31,564.23
TOTALS	\$503,400.00	\$128,076.77	\$631,476.77

Contingency funds equal to 10% of the Water Fund's operating expenditures are provided to cover unforeseen expenditures which may occur in the 2021-22 fiscal year.

The unappropriated ending fund balance equal to 37% of Water Fund appropriations represents the reserve requirements for the outstanding debt.

City of Columbia City 2021-22 Budget

		WATER DEVELOPMENT FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
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
13	FUND BALANCE							
271000	Beginning Fund Balance	241,329	251,939	267,092	266,484	270,484		
	TOTAL FUND BALANCE	241,329	251,939	267,092	266,484	270,484	0	0
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	4,292	9,013	3,648	0	1,500		
	TOTAL LICENSES, PERMITS AND FEES	4,292	9,013	3,648	0	1,500	0	0
	MISCELLANEOUS REVENUE							
361000	Interest	6,318	5,533	5,370	1,754	2,500		
	TOTAL MISCELLANEOUS REVENUE	6,318	5,533	5,370	1,754	2,500	0	0
	TOTAL REVENUES & OTHER RESOURCES	251,939	266,485	276,110	268,238	274,484	0	0

City of Columbia City
2021-22 Annual Budget

**WATER DEVELOPMENT 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 98% of the Water Development Fund revenues and other resources. 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.

Licenses, Permits and Fees. System development charges are collected with new construction, and revenue estimates are based upon an estimate of the number of building permits that will be issued during the year. This estimate is arrived at considering the past issuance of building permits, the lands available for development, and the local economy. Two housing starts are anticipated in the coming year. This category represents 1% of the Water Development Fund revenues and other resources.

Miscellaneous Revenues. Miscellaneous revenue consists of investment income, and accounts for 1% of the Water Development Fund revenues and other resources.

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

FUND: WATER DEVELOPMENT

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

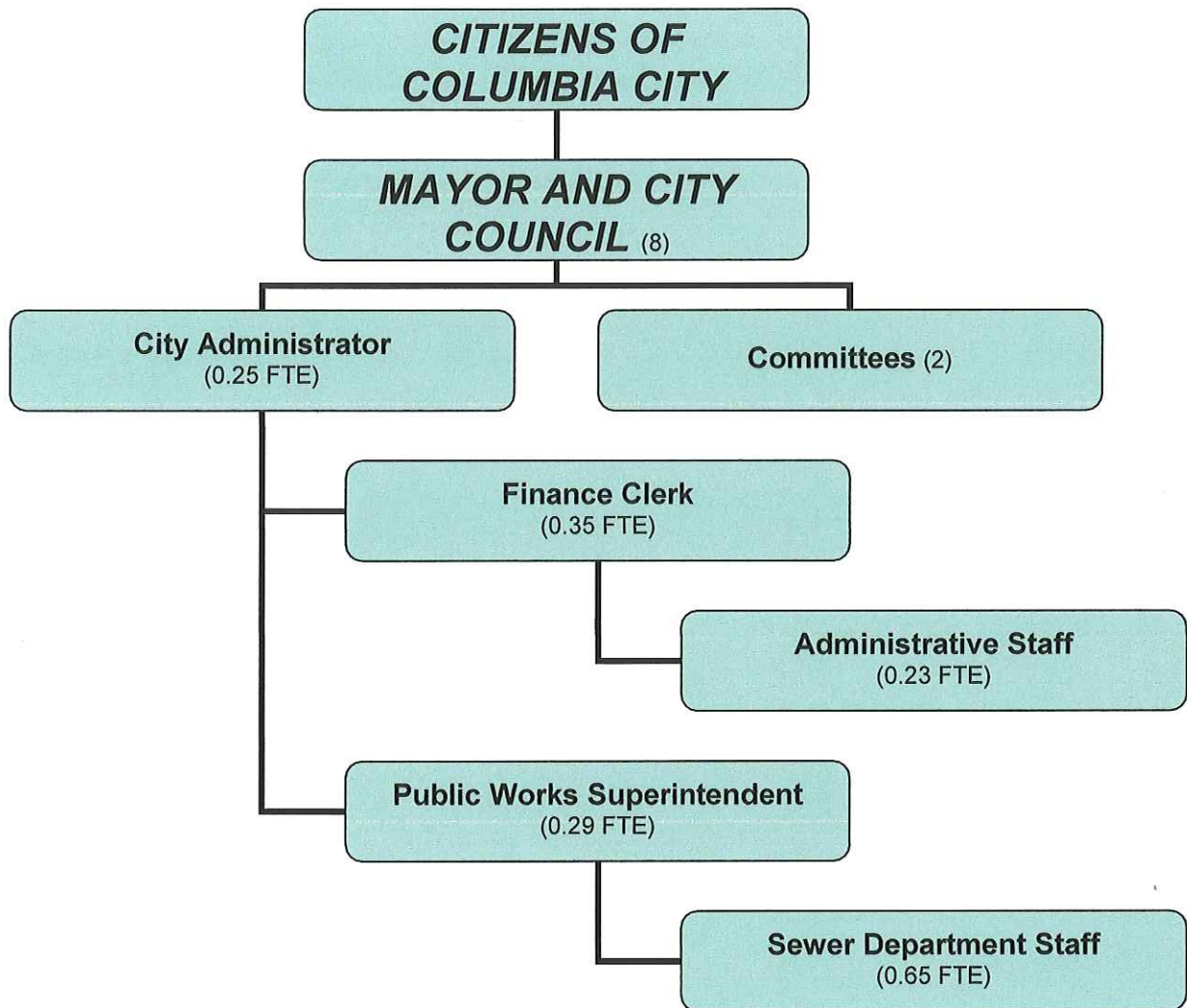
The Water System Development Charge Fund was established in accordance with State law to account for water system development charges which are designed to finance future capacity or reserves in the next capital improvement expansion of the water system. These funds are used exclusively for new growth-related improvements such as water wells, reservoirs, and distribution system improvements.

The unappropriated ending fund balance represents monies reserved for use in future years.

City of Columbia City 2021-22 Budget

		WATER DEVELOPMENT FUND						
		EXPENDITURE DETAIL						
Line	Account Description	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Item		Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
13								
06	INTERFUND TRANSFERS OUT							
806000	Transfer out to Water Fund	0	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	0	0	0	0	0	0	0
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	261,743	266,095	276,110	266,484	274,484	0	0
	TOTAL UNAPPROPRIATED	261,743	266,095	276,110	266,484	274,484	0	0
	TOTAL WATER DEVELOPMENT FUND	261,743	266,095	276,110	266,484	274,484	0	0

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



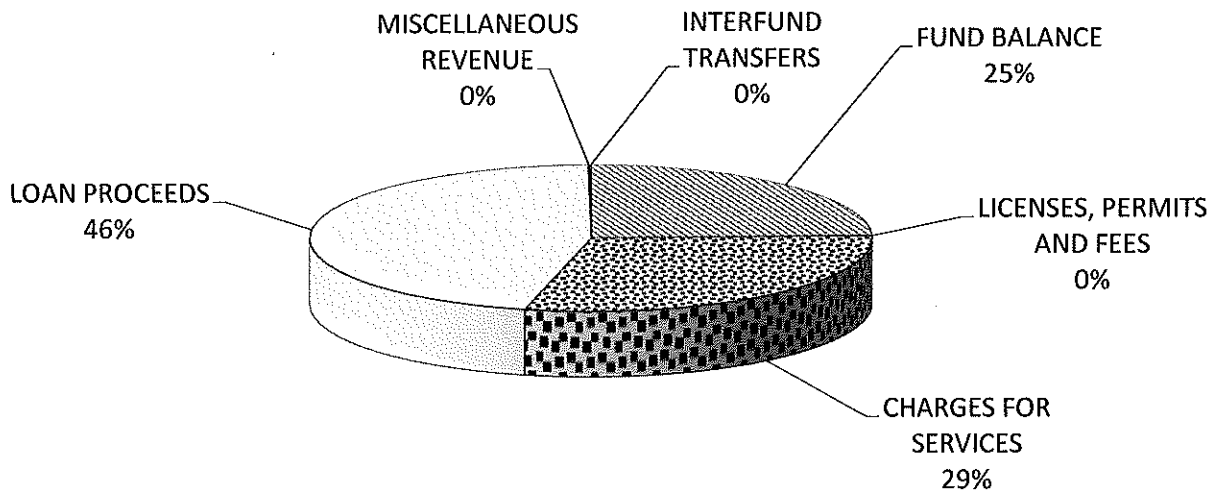
Sewer Collection Activities:

Maintenance and Repair of Sewer Mains and Lift Stations
Septic tank Pumping, Repair and Replacement
Customer Service
Utility Billing
Utility Locates
New Service Connections
System Construction

2021-22 SEWER FUND REVENUES & OTHER RESOURCES

TOTAL \$1,426,316

Loan proceeds are the largest source



SEWER 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	268,582	274,891	300,262	335,006	348,964	0	0
LICENSES, PERMITS AND FEES	4,217	8,846	3,584	0	2,600	0	0
INTERGOVERNMENTAL REVENUE	0	0	0	0	0	0	0
CHARGES FOR SERVICES	439,638	455,734	373,692	392,091	415,702	0	0
LOAN PROCEEDS	0	0	476,000	1,902	656,400	0	0
MISCELLANEOUS REVENUE	6,730	6,327	5,721	2,438	2,650	0	0
INTERFUND TRANSFERS	22,000	0	0	0	0	0	0
GRAND TOTAL REVENUES & OTHER RESOURCES	741,167	745,798	1,159,259	731,437	1,426,316	0	0

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

**SEWER 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 24% of the Sewer Fund revenues and other resources. 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.

Taxes. Taxes were previously levied to pay for General Obligation Refunding Bonds which were issued to construct the sewer system. The debt has been fully repaid, and tax revenues are no longer levied for this purpose.

Licenses, Permits and Fees. System Development Charges for the City of St. Helens are collected for each new sewer connection related to new construction. Revenue estimates are based upon an estimate of the number of building permits that will be issued during the year. This estimate is arrived at considering the past issuance of building permits, the lands available for development, and the local economy. Two new housing starts are anticipated in the coming year. This source accounts for less than 1% of Sewer Fund revenues and other resources.

Intergovernmental Revenue. No grant awards are anticipated in the coming year.

Charges for Services. Sewer collection fees are one of the main revenue sources for the Sewer Fund. Fees are collected from residential, commercial and industrial users of the sewer system. Revenue estimates are arrived at by analyzing past receipts, and considering impacts from growth, housing vacancies, collection trends, etc. A 3% rate increase is anticipated July 1, 2021. The increase is needed in order to generate the amount of revenue require to pay for operation and maintenance costs associated with each of the utility systems, make the annual debt payments, meet the loan debt coverage requirements and complete necessary capital improvements. Sewer collection fees account for 29% of Sewer Fund revenues and other resources.

Loan Proceeds. The remaining proceeds from a 2017 DEQ Clean Water Loan are anticipated in the coming year. The loan proceeds will be used to complete the Steel Tank Abandonment and Sewer Main Replacement Project. Loan proceeds account for 46% of the Sewer Fund revenues and other resources.

Miscellaneous Revenue. Miscellaneous revenues are derived primarily from investment income. Estimates are arrived at based upon investing power and interest rates. This revenue accounts for less than 1% of the Sewer Fund revenues and other resources.

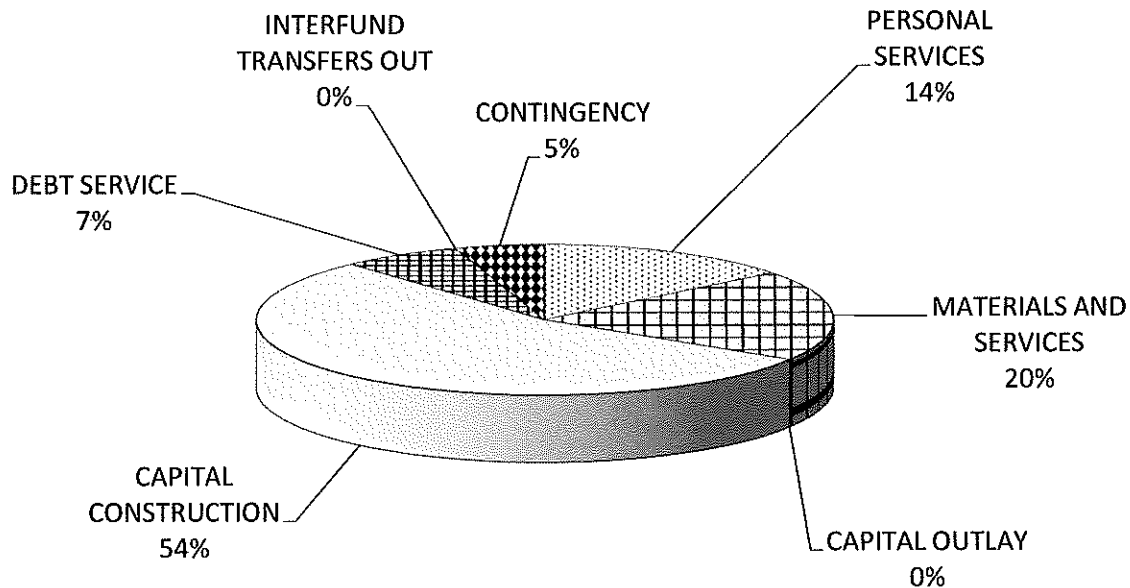
City of Columbia City 2021-22 Budget

		SEWER 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
19	FUND BALANCE							
271000	Beginning Fund Balance	268,582	274,891	300,262	335,006	348,964		
	TOTAL FUND BALANCE	268,582	274,891	300,262	335,006	348,964	0	0
	LICENSES, PERMITS AND FEES							
321600	Sewer Connection Fees	100	200	85	0	100		
321900	St. Helens System Development Charges	4,117	8,646	3,499	0	2,500		
	TOTAL LICENSES, PERMITS AND FEES	4,217	8,846	3,584	0	2,600	0	0
	INTERGOVERNMENTAL REVENUE							
332600	Intergovernmental Partnership Program	0	0	0	0	0	0	0
332200	FEMA Disaster Funding	0	0	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL REVENUE	0	0	0	0	0	0	0
	CHARGES FOR SERVICES							
340000	Sewer Collection Fees	439,638	455,734	373,692	392,091	415,702		
	TOTAL CHARGES FOR SERVICES	439,638	455,734	373,692	392,091	415,702	0	0
	LOAN PROCEEDS							
352000	DEQ Clean Water Loan	0	0	476,000	1,902	656,400		
	TOTAL LOAN PROCEEDS	0	0	476,000	1,902	656,400	0	0
	MISCELLANEOUS REVENUE							
361000	Interest	6,635	6,127	5,640	2,263	2,500		
365200	Insurance Claim Reimbursement	0	0	0	0	0		
365300	Miscellaneous	95	200	81	175	150		
	TOTAL MISCELLANEOUS REVENUE	6,730	6,327	5,721	2,438	2,650	0	0
	INTERFUND TRANSFERS							
390500	Transfer in from Sewer Development Fund	22,000	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS	22,000	0	0	0	0	0	0
	TOTAL REVENUES & OTHER RESOURCES	741,167	745,798	1,159,259	731,437	1,426,316	0	0

2021-22 SEWER FUND EXPENDITURES

TOTAL \$1,567,867

Capital construction represents the largest expense



SEWER FUND EXPENDITURE SUMMARY 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	147,131	137,589	163,855	140,228	173,054	0	0
MATERIALS AND SERVICES	253,202	221,348	232,979	183,663	235,843	0	0
CAPITAL OUTLAY	280	675	0	0	0	0	0
CAPITAL CONSTRUCTION	9,328	0	476,000	1,903	654,497	0	0
DEBT SERVICE	51,339	51,179	84,292	51,014	80,216	0	0
INTERFUND TRANSFERS OUT	5,000	0	0	0	0	0	0
CONTINGENCY	0	51,277	58,505	52,705	61,335	0	0
TOTAL EXPENDITURE APPROPRIATIONS	466,280	462,068	1,015,631	429,513	1,204,945	0	0
UNAPPROPRIATED	0	170,386	141,407	141,407	362,922	0	0
GRAND TOTAL EXPENDITURES	466,280	632,454	1,157,038	570,920	1,567,867	0	0

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

FUND: SEWER

DEPARTMENT: COLLECTION MAINTENANCE DEPARTMENT

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

This activity accounts for all costs involved in the operation and maintenance of the sewer collection system. The City's sewer collection system is composed of gravity sewer lines, pump stations, and force-mains encompassing over 16 miles of pipeline. The original sewer system was designed to be a septic tank effluent system with small diameter mainlines laid at a minimum depth of 4-feet and at shallower grades than is typically used for sewers that receive direct flow. Some areas of town do not have septic tanks and are serviced by direct flow of the sewage to the collection system.

All wastewater is pumped to the City of St. Helens for treatment via a 6-inch diameter force-main. The "K" Street and River Club Estates (RCE) pump stations are connected to this line. The Pixie Park and Forest Park pump stations pump flows from lower elevations to points in the system where it then flows by gravity to the RCE pump station.

There are currently 835 sewer connections. Of the total connections, 354 are direct flow into the sewer collection system, while the remaining 481 share 462 septic tanks. There are also 23 City-maintained small sewer pumps to overcome elevation problems. The City is responsible for the maintenance, replacement and pumping of the septic tanks connected to the system, as well as the small pumps that were in place when the City's sewer system was constructed, except in certain cases where property owners have refused to provide the City with easements for maintenance purposes.

The Sewer Collection Maintenance Department is funded entirely by sewer usage charges, connection fees, and other miscellaneous sources.

Sewer Collection and Maintenance Performance Measures	Actual 2018-19	Actual 2019-20	Estimate 2020-21	Budget 2021-22
Inputs:				
Administrator/Recorder	0.25	0.25	0.25	0.25
Supervisor/Accounting Clerk	0.00	0.00	0.00	0.00
Finance Clerk	0.35	0.35	0.35	0.35
Planning/Court/Administrative Assistant	0.15	0.15	0.15	0.15
Office Clerk II	0.08	0.08	0.08	0.08
Public Works Superintendent	0.29	0.29	0.29	0.29

Sewer Collection and Maintenance Performance Measures	Actual 2018-19	Actual 2019-20	Estimate 2020-21	Budget 2021-22
<i>Inputs (continued):</i>				
Utility Worker II/Foreman	0.29	0.29	0.29	0.29
Utility Worker I	0.36	0.36	0.36	0.36
Utility Worker	0.00	0.00	0.00	0.00
Number of Full Time Equivalents (FTEs)	1.77	1.77	1.77	1.77
Department Operating Expenditures	\$400,613	\$359,612	\$323,519	\$408,897
<i>Outputs:</i>				
Number of Active Sewer Utility Accounts	834	834	835	835
Sewer Service Work Orders	20	5	5	7
Utility Locate Orders	120	1,319	119	120
Annual Flow in Gallons	37,239,668	37,450,640	35,958,372	36,704,506
Septic Tanks Pumped	120	120	120	120
<i>Measures of Efficiency and Effectiveness:</i>				
Number of Sewer Backup Damage Claims	0	0	0	0
Number of Active Sewer Accounts per FTE	471	471	472	472
Average Customer Satisfaction Rating 1=Poor, 5=Excellent	4.00	3.67	3.84	5.00
Department Operating Expenditures Per Capita	\$201.82	\$181.16	\$162.98	\$205.99

DEPARTMENT ACCOMPLISHMENTS IN 2020-21:

- Completed routine septic tank inspection and pumping services.
- Completed routine inspection and servicing on the City-owned residential sewer pumps.
- Assisted in the development, design and implementation of the K Street Pump Improvement Project.
- Installed five new service connections for construction.
- Installed two new lift station pumps.

DEPARTMENT OBJECTIVES FOR 2021-22:

To complete the K Street Pump Station Improvements Project in accordance with 2021-22 Policy Goal and Objective 3-F and as outlined in the Five-Year Capital Improvement Program. Target date: December 31, 2024.

To complete the Steel Tank Abandonment and Sewer Main Improvement Project in accordance with 2021-22 Policy Goal and Objective 3-A and as outlined in the Wastewater Facilities Plan and Five-Year Capital Improvement Program. Target date: December 31, 2021.

To reduce system maintenance and liability by eliminating septic tanks by converting services to a direct flow connection in areas where the sewer collection system is constructed in a manner that will handle the flow of solids as outlined in the Wastewater Facilities Plan. Target date: Ongoing.

To continue to retrofit existing septic tanks by raising accesses and installing clean outs to enable easier maintenance. Target date: Ongoing.

To continue to implement the septic tank pumping plan and perform routine system maintenance to prevent sewer backups. Target date: Ongoing.

To target the elimination of shared septic tanks as resources permit, in an effort to further reduce sewer backups, with the addition of new tanks or direct flow upgrades. Target date: Ongoing.

To continue to work towards the prevention of inflow and infiltration of sewer lines in an effort to reduce the amount of sewer flow, which will reduce sewer treatment costs and add system capacity, in accordance with 2021-22 Policy Goal and Objective 3-C and as outlined in the Wastewater Facilities Plan and Five Year Capital Program. Target date: Ongoing.

To continue to meet all requirements and regulations governing sewer systems through upgraded facilities and well-educated staff. Target date: Ongoing.

To emphasize special training and education of department employees. Target date: Ongoing.

To seek grant and forgivable loan opportunities for identified sewer improvement projects. Target date: Ongoing.

To update the November 2004 Sanitary Sewer Systems Development Charge Study in accordance with 2021-22 Policy Goal and Objective 3-G. Target date: December 31, 2020.

		SEWER FUND EXPENDITURE DETAIL COLLECTION MAINTENANCE 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
19								
01	PERSONAL SERVICES							
110000	Regular Services	94,121	86,111	101,458	88,562	104,861		
120000	Extra Labor	0	0	0	0	0		
130000	Overtime	1,357	1,096	1,804	934	1,275		
210000	Group Insurance	26,712	25,866	24,021	26,208	28,250		
220000	Social Security	7,371	6,581	8,255	6,795	8,580		
230000	Retirement Contributions	14,176	15,860	19,930	16,308	20,714		
250000	Unemployment Compensation	1,253	872	1,061	88	1,104		
260000	Workers' Compensation	940	1,203	2,683	1,333	2,787		
295000	Accrued Leave	1,201	0	4,643	0	5,483		
	TOTAL PERSONAL SERVICES	147,131	137,589	163,855	140,228	173,054	0	0
02	MATERIALS AND SERVICES							
331000	Auditing Services	2,189	3,095	2,255	1,976	2,100		
333000	Legal Services	0	0	0	0	0		
334000	Engineering Services	890	143	500	0	515		
335000	Other Contractual Services	47,790	41,314	42,963	36,506	40,132		
400000	In-Lieu-of Franchise Fees	22,655	23,294	19,144	15,252	19,718		
410000	Sewer Treatment Fees	86,871	91,979	91,498	80,785	94,243		
412000	St. Helens System Development Charges	4,117	0	5,150	0	5,305		
431000	Building Maintenance	2,399	836	959	468	988		
432000	Equipment Maintenance	11,454	6,996	8,207	5,721	8,453		
435000	Vehicle Maintenance	484	466	1,500	500	515		
440000	Rental Fees	0	0	0	0	0		
520000	Insurance and Bonds	10,074	10,161	12,193	14,088	14,513		
540000	Legal Notices	297	140	140	0	150		
581000	Travel and Training	926	0	1,500	694	715		
583000	Dues, Subscriptions and Programs	293	399	285	120	175		
611000	Office Supplies	777	607	725	684	705		
612000	Postage	1,661	3,626	4,400	1,617	4,532		
613000	Telephone and Internet Services	3,266	3,612	3,716	3,021	3,828		
615000	Materials and Supplies	14,137	5,171	5,900	2,857	6,077		
616000	Uniforms	264	197	100	0	125		
617000	Treatment Chemicals	33,430	20,782	23,247	10,655	23,944		
621000	Natural Gas	137	150	170	180	200		
622000	Electricity	6,126	6,351	6,347	6,364	6,560		
626000	Gasoline	1,272	1,164	1,130	1,069	1,200		
660000	Miscellaneous	1,693	865	950	1,106	1,150		
	TOTAL MATERIALS AND SERVICES	253,202	221,348	232,979	183,663	235,843	0	0
03	CAPITAL OUTLAY							
741000	Equipment	280	675	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	280	675	0	0	0	0	0
	TOTAL COLLECTION MAIN. DEPT.	400,613	359,612	396,834	323,891	408,897	0	0

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

FUND: SEWER

DEPARTMENT: CAPITAL CONSTRUCTION

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

This activity accounts for sewer system capital construction projects. The Columbia City Sewer Improvements Project consists of the following components:

Steel Tank Abandonment and Sewer Main Replacement. Project involves the abandonment/replacement of 17 septic tanks (16 steel tanks and one concrete tank that serves three homes), upsizing 2467 LF of 4" sewer main with 6" or 8" pipe, adding 10 new manholes, replacing 540 LF of service laterals, and adding 10 new sewer clean outs. Estimated cost: \$656,400.

Additional information these projects may be found in the Capital Improvements section of this document.

DEPARTMENT ACCOMPLISHMENTS IN 2020-21:

Secured amended funding package, completed re-scoping of work, and initial engineering work for the Steel Tank Abandonment and Sewer Main Replacement Project, which is further described above.

Developed and designed the K Street Pump Station Project and purchased the pumps for the project.

City of Columbia City 2021-22 Budget

		SEWER FUND EXPENDITURE DETAIL CAPITAL CONSTRUCTION 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
19								
04	CAPITAL CONSTRUCTION							
750100	K Street Pump Improvements	9,328	0	0	0	0	0	0
750200	Telemetry/Manhole/RCE Improvements	0	0	0	0	0	0	0
750300	Tank Replacement/Abandonment	0	0	476,000	1,903	654,497		
753500	Tahoma Street Lift Station Improvements	0	0		0	0	0	0
	TOTAL CAPITAL CONSTRUCTION	9,328	0	476,000	1,903	654,497	0	0
	TOTAL CAPITAL CONSTRUCTION DEPT.	9,328	0	476,000	1,903	654,497	0	0

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

FUND: SEWER

DEPARTMENT: NON-DEPARTMENTAL

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

This budget provides for Sewer Fund appropriations that cannot be accounted for in individual departments.

Revenues from sewer usage fees will be used to make the principal and interest payments on the 2014 Department of Environmental Quality (DEQ) Clean Water State Revolving Fund loan. The loan proceeds were used to complete sewer improvements. The loan was for \$400,000, the interest rate on the loan is 2.54%, and there is an annual fee equal to 0.50% of the unpaid balance. Payments are due semi-annually on December 1 and June 1 and the loan term is 20 years. The following table shows the anticipated principal and interest requirements on the loan:

Fiscal Year	Principal	Interest	Fees	Total
2021-22	18,014	8,124	1,577	27,715
2022-23	18,474	7,664	1,486	27,624
2023-24	18,946	7,192	1,392	27,530
2024-25	19,431	6,707	1,296	27,434
2025-26	19,927	6,211	1,198	27,336
2026-27	20,437	5,701	1,097	27,235
2027-28	20,959	5,179	993	27,131
2028-29	21,495	4,643	887	27,025
2029-30	22,044	4,094	779	26,917
2030-31	22,607	3,531	667	26,805
2031-32	23,186	2,952	552	26,690
2032-33	23,778	2,360	435	26,573
2033-34	24,386	1,752	315	26,453
2034-35	25,010	1,128	191	26,329
2035-36	25,643	490	65	26,198
TOTALS	\$324,337	\$67,728	\$12,930	\$404,995

Revenues from sewer usage fees will be used to make the principal and interest payments on the 2015 DEQ Clean Water State Revolving Fund loan. The loan proceeds were used to complete sewer improvements. The loan was for \$351,000, the interest rate is 1.93%, and there is an annual fee equal to 0.50% of the unpaid principal balance. Payments are due semi-annually on December 1 and June 1, beginning in the 2016/17 fiscal year, and the loan term is 20 years. The following table shows the anticipated principal and interest requirements on the loan:

Fiscal Year	Principal	Interest	Fees	Total
2021-22	16,023	5,661	1,447	23,131
2022-23	16,334	5,350	1,366	23,050
2023-24	16,650	5,034	1,283	22,967
2024-25	16,974	4,710	1,199	22,883
2025-26	17,303	4,381	1,113	22,797
2026-27	17,639	4,045	1,026	22,710
2027-28	17,980	3,704	937	22,621
2028-29	18,330	3,354	846	22,530
2029-30	18,685	2,999	754	22,438
2030-31	19,047	2,637	659	22,343
2031-32	19,417	2,267	563	22,247
2032-33	19,793	1,891	465	22,149
2033-34	20,177	1,507	365	22,049
2034-35	20,569	1,115	263	21,947
2035-36	20,967	717	160	21,844
2036-37	21,392	310	54	21,756
TOTALS	\$297,280	\$49,682	\$12,500	\$359,462

Revenues from sewer usage fees will be used to make the principal and interest payments on the 2017 DEQ Clean Water State Revolving Fund loan. The loan proceeds will be used to complete sewer improvements. The loan will be in the amount of \$656,400, the interest rate is 2.03%, and there is an annual fee equal to 0.50% of the unpaid principal balance. Payments will be due semi-annually on October 1 and April 1, beginning in the 2021-22 fiscal year, and the loan term is 20 years. The following table shows the anticipated principal and interest requirements on the loan:

Fiscal Year	Principal	Interest	Fees	Total
2021-22	\$13,803	\$12,285	\$3,282	\$29,370
2022-23	28,027	12,903	3,143	44,073
2023-24	28,599	12,331	3,002	43,932
2024-25	29,182	11,748	2,857	43,787
2025-26	29,778	11,152	2,710	43,640
2026-27	30,385	10,545	2,559	43,489
2027-28	31,005	9,925	2,406	43,336
2028-29	31,638	9,292	2,249	43,179
2029-30	32,283	8,647	2,090	43,020
2030-31	32,942	7,988	1,927	42,857
2031-32	33,614	7,316	1,760	42,690
2032-33	34,299	6,631	1,590	42,520
2033-34	34,999	5,931	1,417	42,347
2034-35	35,714	5,216	1,240	42,170
2035-36	36,442	4,488	1,060	41,990
2036-37	37,186	3,744	876	41,806
2037-38	37,944	2,986	688	41,618
2038-39	38,719	2,211	496	41,426
2039-40	39,509	1,421	301	41,231
2040-41	40,332	615	101	41,048
TOTALS	\$656,400	\$147,375	\$35,754	\$839,529

Contingency funds equal to 3% of the Sewer Fund's operating expenditures are provided to cover unforeseen expenditures which may occur in the 2021-22 fiscal year.

An undesignated ending fund balance equal to 23% of Sewer Fund appropriations is provided. A portion of these funds will be used to meet debt reserve requirements associated with the DEQ Clean Water Loans.

City of Columbia City 2021-22 Budget

		SEWER FUND EXPENDITURE DETAIL NON-DEPARTMENTAL						
Line	Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
19								
05	DEBT SERVICE							
761000	Principal - 2014 DEQ Clean Water Loan	21,366	17,126	17,565	17,565	18,014		
762000	Principal - 2015 DEQ Clean Water Loan	15,126	15,420	15,719	15,719	16,023		
763000	Principal - 2017 DEQ Clean Water Loan	0	0	10,010	0	13,803		
761500	Interest - 2014 DEQ Clean Water Loan	4,772	9,012	8,573	8,573	8,124		
761600	Interest - 2015 DEQ Clean Water Loan	6,558	6,264	5,965	5,965	5,661		
761700	Interest - 2017 DEQ Clean Water Loan	0	0	20,888	0	12,285		
761800	Fees - 2014 DEQ Clean Water Loan	1,837	1,753	1,666	1,666	1,577		
761900	Fees - 2015 DEQ Clean Water Loan	1,680	1,604	1,526	1,526	1,447		
762100	Fees - 2017 DEQ Clean Water Loan	0	0	2,380	0	3,282		
	TOTAL DEBT SERVICE	51,339	51,179	84,292	51,014	80,216	0	0
06	INTERFUND TRANSFERS OUT							
807000	Transfer out to Equipment Reserve Fund	5,000	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	5,000	0	0	0	0	0	0
07	CONTINGENCY							
900000	Contingency	0	51,277	58,505	52,705	61,335		
	TOTAL CONTINGENCY	0	51,277	58,505	52,705	61,335	0	0
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	170,386	141,407	141,407	362,922		
	TOTAL UNAPPROPRIATED	0	170,386	141,407	141,407	362,922	0	0
	TOTAL NON-DEPARTMENTAL	56,339	272,842	284,204	245,126	504,473	0	0
	TOTAL SEWER FUND	466,280	632,454	1,157,038	570,920	1,567,867	0	0

City of Columbia City 2021-22 Budget

SEWER DEVELOPMENT FUND REVENUES AND OTHER RESOURCES								
DETAIL								
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
22	FUND BALANCE							
271000	Beginning Fund Balance	22,063	1,940	26,782	5,426	6,976		
	TOTAL FUND BALANCE	22,063	1,940	26,782	5,426	6,976	0	0
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	1,623	3,408	1,380	0	1,500		
	TOTAL LICENSES, PERMITS AND FEES	1,623	3,408	1,380	0	1,500	0	0
	MISCELLANEOUS REVENUE							
361000	Interest	254	78	216	36	50		
	TOTAL MISCELLANEOUS REVENUE	254	78	216	36	50	0	0
	TOTAL REVENUES & OTHER RESOURCES	23,940	5,426	28,378	5,462	8,526	0	0

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**SEWER DEVELOPMENT 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 82% of the Sewer Development Fund revenues and other resources. 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.

Licenses, Permits and Fees. System development charges are collected with new construction, and revenue estimates are based upon an estimate of the number of building permits that will be issued during the year. This estimate is arrived at considering the past issuance of building permits, the lands available for development, and the local economy. Two new housing start are anticipated in the coming year. Revenue from this source represents 17% of Sewer Development Fund revenues and other resources.

Miscellaneous Revenues. Miscellaneous revenue consists of investment income, and accounts for 1% of the Sewer Development Fund revenues and other resources.

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FUND: SEWER DEVELOPMENT

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

The Sewer System Development Charge Fund was established in accordance with state law to account for sewer system development charges, which are designed to finance future capacity or reserves in the next capital improvement expansion of the sewer system. These funds are used exclusively for the growth-related portion of sewer collection system improvements.

The unappropriated ending fund balance represents funds that will be available for use in future years.

City of Columbia City 2021-22 Budget

		SEWER DEVELOPMENT FUND EXPENDITURE DETAIL						
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
22								
06	INTERFUND TRANSFERS OUT							
810000	Transfer out to Sewer Fund	22,000	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	22,000	0	0	0	0	0	0
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	26,766	28,378	28,378	8,526		
	TOTAL UNAPPROPRIATED	0	26,766	28,378	28,378	8,526	0	0
	TOTAL SEWER DEVELOPMENT FUND	22,000	26,766	28,378	28,378	8,526	0	0

