

Columbia City

FY2023-24 Proposed Budget - Final



Proposed Version - 5/19/2023

Last updated 05/17/23





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INTRODUCTION



Welcome to the Columbia City FY2023-24 Proposed Budget

Michael S. McGlothlin, City Administrator

May 19, 2023

Citizens of Columbia City
The Honorable Susan Ziglinski, Mayor
Members of the City Council
Members of the Budget Committee

It is my privilege to present to you the proposed budget for fiscal year 2023-24. As required by law, the proposed budget is balanced, and it provides for the basic needs and requirements of the City. It is our intent to submit and manage the budget in the most open and straightforward manner possible, which will allow consistent and careful management of all resources.

Columbia City fared relatively well financially during the COVID-19 Pandemic due to conservative estimates for revenue as well as reduced expenditures for the last two fiscal years. Having a limited commercial/industrial tax base does make it challenging to provide core government services for the community. However, in the case directly related to the financial impacts of COVID-19, the city was fortunate in that while larger communities faced much larger revenue losses due to the impacts on their normally thriving businesses, Columbia City was able to weather the financial storm. With the infusion of the revenue from the American Relief Plan Act (ARPA) of 2021, an estimated addition of approximately \$280,893 among the funds left over from the FY 2021-22 Budget Year added to the second disbursement for FY 2022-23, the City will be in a position to continue to address many critical projects that have languished over the years due to a lack of funding opportunities. Identified projects for use of these funds include: infrastructure projects, facilities improvements and repairs, equipment replacement, as well as security upgrades to facilities and structures. These dedicated funds must be encumbered by December 31, 2024 and spent in their entirety no later than December 31, 2026.

BUDGET POLICY AND STRATEGY

The 2023-24 budget document has been prepared after considering the 2023-24 Policy Goals and Objectives, the 2023-24 Five-Year Capital Improvement Program, and analyzing and evaluating requests from the various departments. The budget represents the requested financial support for the operation of the City of Columbia City for the upcoming fiscal year. It is prepared on the modified accrual basis of accounting, and is summarized by major expenditure categories within each organizational unit.

The budget will be adopted this year by major categories so that legal appropriation control will be at the personal services, materials and services, and capital outlay levels in each department. Thus, each department has some flexibility in the use of various line items within a major category while important appropriation control is still maintained.

Revenue estimates are conservative. The importance of a sound revenue picture cannot be overstated. Revenues must be estimated realistically, especially in this year with the likely continued financial impacts from the 40-year record-high inflation rate that has hit the economy and is projected to result in a slight recession before the end of the fiscal year. Revenue estimates are based on historical trends, expected population increases, inflation, economic conditions, conservation measures, and more. Revenue estimates have been carefully analyzed, and in those areas where varying estimates were received, the conservative approach has been used.

Sewer and water rate status for FY2023-24. For the FY2023-24 Budget Year, and based upon the City's 2013 rate study for water and sewer services, it is projected that a 2% increase to the water rates and a 3% increase to the sewer rates for the upcoming budget year will be required. Normally, rate increases occur on an annual basis, following the methodology of the study, and are needed to generate the amount of revenue required to pay for operation and maintenance costs associated with the sewer and water utility systems, make the annual debt payments, and meet the loan debt coverage requirements.



City service levels. The City of Columbia City provides a range of services to the community, including police protection, street and storm system maintenance, water distribution and sewer collection utility services, as well as administrative, planning, building, municipal court services, and park maintenance services. Volunteers also help the City provide many valuable services to the community. The City continues to work to expand its volunteer program, enabling the City to provide a higher level of service than the available resources would otherwise allow. The level of service provided by the proposed budget is similar to current service levels.

Major budget issues. In November 2016, voters approved the renewal of the City's five-year local option levy in the amount of \$0.67 per \$1,000 assessed value. This approval allowed the City to maintain current levels of police protection services until June 30, 2022, and then another levy renewal would be needed. In support of FY2022-23 Policy Goal and Objective 1-A, the City pursued another recertification of the five-year local option levy at the May 17, 2022 Primary Election at an increased rate of \$0.90 per \$1,000 assessed value. The proposed increase was needed to be pursued in order to offset the rising personal services and materials & services costs that continued to increase annually. As of the posted election results, the electors of Columbia City favorably passed the proposed renewal of the local option levy.

Columbia City's permanent tax rate of \$1.1346 per \$1,000 assessed value is among the very lowest of all of the cities in the State of Oregon. Even with the five-year local option levy's recertification, the City's combined permanent tax/local option levy tax rate of \$2.0346 remains lower than the permanent tax rate of most of the cities within the state. In addition to the very low tax rate, the city is primarily a bedroom community with only a few commercial and industrial activities. Thus, the local option levy is critical to the city's ability to deliver the current level of police protection services to the community.

Strong reserve policies will protect the future of the City. In accordance with City Budget and Financial Policy Number 2, adequate contingency appropriations provide the City with protection to address unforeseen circumstances. Total contingency appropriations of \$305,933.00 are equal to 6% of the total operating budget. Transfers may be made to appropriate contingency funds by resolution of the City Council, but Oregon Budget Law limits them to 15% of the total appropriations budgeted within the fund. Contingency transfers exceeding the 15% limitation may only be made with the adoption of a supplemental budget.

In accordance with City Budget and Financial Policy Number 1 and Number 3, the City reserves funds for future capital projects in an effort to avoid incurring indebtedness whenever possible. The Equipment Reserve Fund is used to account for funds that are earmarked for future equipment acquisitions. Reserves represent 1% of the proposed budget, equal to \$60,000. In addition, unappropriated ending fund balances in the amount of \$1,455,929 represent 28% of the 2023-24 budget.

Fund balances. The 2023-24 beginning fund balances are estimated at \$2,015,191, equal to 39% of the total proposed budget.

A General Fund beginning fund balance of \$339,266 is projected for the year 2023-24, an amount equal to over three months of General Fund operating expenses. This amount meets the City's Budget and Financial Policy Number 9, which recommends a beginning fund balance equal to at least three months of operating expenditures.

The General Fund beginning fund balance of \$339,266 does provide the City with the resources needed to operate until property tax revenues begin to come in, and enables the City to avoid short-term financing.

The beginning fund balances in the Street, Water and Sewer Funds, estimated at \$387,131, \$313,460, and \$467,015 respectively, are all in compliance with the City's Budget and Financial Policy Number 9.

Capital construction projects: The 2023-24 budget provides appropriations for the following capital construction projects:

Bike/Walking Path Refurbishment - \$25,000. This project consists of repairs and improvements to the city's existing bike/walking path system. Efforts will include patching, crack repair, shoulder repair, and widening in areas as is identified.

Steel Tank Abandonment and Sewer Main Replacement - \$850,000. This project involves the abandonment/replacement of 17 septic tanks (16 steel tanks and one concrete tank that serves three homes), upsizing 2,467 linear feet of 4-inch sewer main with 6-inch or 8-inch pipe, adding 10 new manholes, replacing 540 linear feet of service laterals, and adding 10 new sewer clean outs. This project is funded by a Clean Water State Revolving Fund Loan through the Department of Environmental Quality.



Pavement Restoration Project - C, H, and Calvin Streets - \$126,000. This project addresses paving and repairs to the roadways along C, H, and Calvin Streets.

Street Sander Replacement Project - \$11,000. This project is to address the replacement of the City's street sander that is utilized during inclement weather, snow and ice, to keep city streets navigable.

K Street Pump Station Improvements - \$33,500. This project provides for the replacement of the sewage pumping components necessary to ensure that waste by-products are continued to be safely and efficiently transmitted through the K Street Pump Station and into the waste management system.

Detailed information about these projects, and other planned capital projects, may be found in the [Capital Improvements](#) tab of this document.

Debt management. The City makes every effort to fund planned capital improvement projects through user fees, system development fees, intergovernmental revenues, grant monies and miscellaneous revenues. However, in the interest of utility rate stability, the City sometimes relies upon debt issuances to pay for projects when the immediate system needs outpace the available resources.

Current water related debt issuances are described as follows, and payments are made from water sales revenues:

2002 Safe Drinking Water Revolving Fund Loan in the amount of \$1,995,623, equal to \$1,005 per capita. Loan proceeds were used to complete the water storage reservoir project and related transmission piping, and to complete the development of a groundwater well and associated transmission piping and chlorination facility. The loan is amortized over a period of 30 years with a 1% interest rate. Annual loan payments are made in December with revenue from water sales. Because of the low interest rate, the City anticipates a savings of nearly \$2 million under this financing program during the term of the loan.

2008 Safe Drinking Water Revolving Fund Loan amendment in the amount of \$234,535, equal to \$118 per capita. Loan proceeds were used to complete the development of a groundwater well and associated transmission piping. The loan is amortized over a period of 20 years with a 3.55% interest rate.

2013 Safe Drinking Water Revolving Fund Loan in the amount of \$384,098, equal to \$194 per capita. The loan is amortized over a period of 20 years with an interest rate of 2.69%. The loan funds were used to pay for a water conservation project involving an automated metering system and pressure zone and waterline improvements. In addition to the loan funds, the City obtained a \$379,180 forgivable loan under the same program.

2017 Safe Drinking Water Revolving Fund Loan in the amount of \$503,400, equal to \$254 per capita. The loan is amortized over a period of 20 years with an interest rate of 2.26%. The loan funds were used to pay for water reservoir and waterline improvements. In addition to the loan funds, the City obtained a \$258,600 forgivable loan under the same program.

Current sewer related debt issuances are described as follows, and payments are made from sewer collection fee revenues:

2014 Clean Water State Revolving Fund Loan in the amount of \$375,728, equal to \$189 per capita. The loan is amortized over a period of 20 years with an interest rate of 2.54% and an annual fee equal to \$0.50% of the unpaid balance. The loan funds were used to pay for sewer system improvements involving pump and electrical power upgrades to the City's main lift station, the abandonment/replacement of 16 steel tanks, and manhole lining work to reduce inflow and infiltration.

2015 Clean Water State Revolving Fund Loan in the amount of \$343,545, equal to \$173 per capita. The loan is amortized over a period of 20 years with an interest rate of 1.93% and an annual fee equal to \$0.50% of the unpaid balance. The loan funds were used to pay for the sewer system improvements involving pump and electrical power upgrades to the City's main lift station, the abandonment/replacement 16 steel tanks, and manhole lining work to reduce inflow and infiltration.

2017 Clean Water State Revolving Fund Loan in the amount of \$850,000, equal to \$436 per capita. The loan is amortized over a period of 20 years with an interest rate of 2.03% and an annual fee equal to \$0.50% of the unpaid balance. The loan funds are being used to pay for sewer improvements involving the abandonment/replacement of 17 septic tanks, upsizing the sewer main, replacing service laterals, and adding new manholes and sewer clean outs.



State law provides a debt limit of 3% of the true cash value of all taxable property within the City's boundaries. The 3% does not apply to bonds issued for water or sanitary sewer system improvements. The City has not issued any debt subject to the 3% limit. The amount legally available for future indebtedness is \$7,902,202.

Summary. In summary, the most important budgetary objective is to provide the highest possible level of service to our citizens in the most efficient and cost-effective manner.

The adopted budget represents an 8.03% increase from the current budget, due mostly to an increase in revenues along with planned increases in expenditures because of the gain of the final tranche of ARPA 2021 funding, the successful passage of the latest police operations levy, as well as projected COLA increases for employees at 3%. Departmental operating costs, consisting of personal services and materials and services, are equal to \$2,069,178.

The City intends to continue to employ ten regular full-time and three regular part-time staff during the 2023-24 budget year.

This budget message encompasses many of the highlights and policy issues in the 2023-24 budget. Details on departmental appropriations, revenues, property taxes, staffing, and capital projects can be found in the subsequent tabs, pages, and panels.

YEAR-END CONDITION

Columbia City's current population is comprised of 1,949 citizens. Its quaint small town, rural atmosphere, spectacular views of the Columbia River, and easy access to Highway 30, the Portland metropolitan area and Oregon coastal beaches make it a very unique and desirable place to live. Columbia City is primarily a bedroom community, and its economy is influenced by its proximity to the Portland-metropolitan area. Columbia City has a high number of residents who commute to the Portland metropolitan area or elsewhere for employment. An estimated 70% of Columbia County workers commute to work outside of Columbia County. St. Helens, the county seat, is located just two miles south of Columbia City.

Measure 5, approved by Oregon voters in 1990, limits the consolidated taxes for schools to \$5.00 per \$1,000.00 assessed value, and limits the consolidated taxes for all other governments to \$10.00 per \$1,000.00 assessed value. The consolidated tax rate for all other governments in Columbia City's tax area subject to the \$10.00 limit was \$7.9282 during the current tax year.

The passage of Measure 50 in 1997 instituted a permanent operating rate limit for all local governments in existence at the time. The permanent rates were largely determined by combining all of the tax levies that existed for that government at the time. The permanent rates can only be exceeded with the passage of a local option levy, and local option levies may only be levied for up to five years. Measure 50 also created what is known as assessed value. The assessed value of a property was established by reducing a property's real market value in 1995-1996 by 10 percent. Measure 50 then capped the annual growth of assessed value to 3 percent, with some exceptions.

CONCLUSION

The City can take extreme pride in the level of service that's been delivered to the community over the years, especially considering the limited amount of resources that have been available. This proposed budget provides a similar service level plan as the current budget year, with some improvements as noted.

The real test of leadership comes from long-range results. The goals set by the Mayor and Council demonstrate their dedication, leadership and desire to secure the future of our City as a pleasant and safe place to live and work. I have thoroughly enjoyed working together with the Mayor and City Council, City Committees, and all of the City's employees in a team effort to deliver the highest possible level of service at the lowest possible cost to the citizens of Columbia City. I especially want to thank the City staff for their assistance in preparing this document.

Respectfully submitted,

Michael S. McGlothlin
City Administrator/Budget Officer



Community Profile and History for Columbia City



COMMUNITY PROFILE AND HISTORY

Columbia City is located in northwestern Oregon on the banks of the Columbia River, approximately 32 miles north of the City of Portland on Highway 30 and 2 miles north of the City of St. Helens and 61 miles east of the Pacific Ocean.

The City is dominated, ecologically and visually, by the Columbia River, which is nearly a mile wide here. Fir-clad slopes provide a backdrop west of town; across the River are the foothills of the Cascade Range. Five snow-covered peaks are visible from the City: Mount St. Helens, Mt. Adams, Mt. Hood, Mt. Rainier, and Mt. Jefferson.

Population: The population of the City of Columbia City was found to have 2,004 citizens per the 2020 U.S. Census.

Climate: Columbia City has a temperate climate with dry, moderately warm summers and wet, mild winters. The average annual precipitation in the city is slightly less than 50 inches. Prevailing winds up and down the Columbia River provide some circulation in local air sheds and assist in dilution of air pollutants. Snow or freezing weather is rare, and 100° F. is sometimes reached in the summer.



Government: The City of Columbia City was incorporated in 1926. The City has a Mayor and four Council members. The City has a seven-member Planning Commission. The City Hall is located at 1840 Second Street, and the City's Community Hall is located next door at 1850 Second Street. The Public Works office and shops are on the corner of Second Place and "J" Street.

Commerce and Industry: The Port of Columbia County owns the only industrial property in the city and has one of the few deep-water docks along the River. The site is also served by the Portland and Western Railroad and the Columbia River Highway. Portions of the site are leased by Clearwater Paper and Forest Energy Oregon.

Schools: Students in grades K through 6 attend the Columbia City Grade School in Columbia City. Middle school and high school students attend schools in St. Helens, two miles away.

Housing: There are approximately 748 single-family dwelling units, 53 manufactured homes, and 24 duplex units within the City. There are four multiple-family units providing another 16 housing units.

Communications: Cable and satellite serviced television is available in Columbia City. There is also a post office located on the corner of Second and "I" Streets. Newspapers are located in nearby St. Helens and Scappoose, and the City publishes a monthly newsletter.

Recreation: The geographic location of the city provides a natural environment for the enjoyment of outdoor activities. The Columbia City bike path is very popular year-round, and links to a designated bike path that leads through a scenic, wooded area to the City of St. Helens. The Columbia City Dog Park provides a place for off-leash romping for pets and a social gathering place for pet owners. Harvard Park features playground equipment, and the Columbia City Grade School also offers a playground for use by the public. Jim Bundy Memorial Park hosts a picnic shelter and wooded areas, and offers a beautiful display of the trillium from April through June. The Columbia City Veterans Park is a popular attraction, and annual Memorial Day ceremonies are held at the site. Carolyn King Park provides spectacular views of the Columbia River and Datis Park is located right on the river. There are also two privately owned parks open to the public with spectacular river views - Pixie Park and Ruth Rose Richardson Park.

The City owns a Community Hall, which can be rented for athletic or social activities. The Caples Museum and Knapp Social Center offer opportunities for entertainment and rental use. The Pacific Athletic Club, a membership organization, provides a weightlifting room, racquetball courts, a swimming pool, sauna, complete aerobics, cardiovascular machines, a basketball court, and classes. The Columbia River offers some of the finest fishing in the state, and many residents are quite active in this outdoor sport. Boating, sailing, and water sports, including kite sailing and kite boarding, have become increasingly popular for both participants and viewers alike. Many residents consider their view of the river and the river traffic one of the most appealing features of the city. The marinas in the area, as well as County and State parks, provide additional recreational opportunities.

Special Events:

- An annual Memorial Day Ceremony is held in the Columbia City Veterans Park in honor of all American Veterans that serve or have served in the Army, Marine Corps, Navy, Air Force, Coast Guard and Merchant Marine.
- The Columbia City Celebration is an annual August event. The celebration features a wide range of activities, including the annual Show & Shine Car Show, "Prepare Fair", Strawberry Pancake Breakfast, Used Book Sale, Craft Fair, Silent Auction, and more.
- Fleet Day is celebrated in June with military ships traveling up the Columbia River and past Columbia City on their way to Portland for the annual Rose Festival celebration.
- The City is a good place to watch the Fourth of July fireworks set off from St. Helens.
- The second Saturday in December brings the arrival of the Christmas ships. Private boats, decorated with lights, motor by the City for everyone to enjoy.
- The City hosts an annual Michael Allen Harrison benefit concert during the holiday season. Michael is a composer, songwriter and pianist and is known for his magical piano solo performances and recordings. These concerts benefit the Columbia City Community Hall and/or other designated programs within the City.
- In May, the City hosts an annual Birthday Benefit Dance in honor of and benefiting the Columbia City Community Hall. Activities include live music, an old-fashioned cake auction, a 50-50 raffle, food, drinks, a centerpiece surprise package auction, and a silent auction. The Community Hall was constructed in 1926, and it is a multi-use facility that is available to rent at very affordable rates.



Transportation: Columbia County Rider provides general public transportation services.

Fire and Police Protection: The Columbia River Fire and Rescue offers fire protection to the City. A Forestry Department office is located in the City near the intersection of Highway 30 and "E" Street. The Columbia City Police Department is staffed by the Police Operations Sergeant, Police Reserve Sergeant, Police Officers and Reserve Police Officers. The present paid staffing level is 3.01 full-time equivalents. Supplementary law enforcement services are also provided by the Columbia County Sheriff's Department and the Oregon State Police.

Medical Facilities: Doctors' offices and an urgent care facility are located in nearby St. Helens, two miles away, and the closest hospital is in Longview, Washington; twenty-one miles away.

Services: Residents of Columbia City are served by Hudson Garbage Service, and the Columbia River Public Utilities District provides the City with electricity. CenturyLink provides telephone service, Comcast provides the City with cable television and internet connection, and Northwest Natural Gas provides natural gas to consumers. Water and sewer services are provided by the City's Administration and Public Works Departments.

Park Descriptions:

Carolyn King Park (0.06 acres): This viewpoint park provides spectacular views of the Columbia River, Mt. St. Helens, and Mt. Adams. The park is located at the corner of Ninth and "K" Streets, and has a covered picnic table.

Columbia City Bike Path (5.00 acres): This popular bike path is used by walkers, bicyclists, joggers, and skaters. It extends along the west side of Highway 30 and then along the top of the bank along McBride Creek.

Columbia City Elementary School (1.92 acres): This area is accessible to the public during non-school hours, and includes playground equipment, a volleyball area, a soccer and softball field, and a basketball court. The park may be accessed from Second, First and "F" Streets.

Columbia City Veterans Park (0.39 acres): The Veterans Park currently features a monument honoring all American veterans, five veteran walls displaying engraved bricks, a POW/MIA monument, a monument offering a Tribute to the Family Members of Veterans, a Blue Star Byway Marker, a US flag pole, a POW/MIA flag, six branch flags and monuments (Army, Marine Corps, Navy, Air Force, Coast Guard and Merchant Marine), hand crafted picnic tables and park benches, a drinking fountain with pet dish, a rose garden, and landscaping. The Veterans Park is located along the bike path at the trailhead for the Rivers Walk Trail System.

Harvard Park (0.39 acres): This developed neighborhood park is located on Sixth Street between Calvin and Penn Streets. It currently has playground equipment, an open green area for field games, park benches, picnic tables, a drinking fountain and a seasonal restroom facility.

Rivers Walk Trail System (7.86 acres): The first phase of this trail system was completed during the FY2022-23 budget year. Phase 1 included the development of a picnic area. The trail head is located near the Veterans Park, next to Highway 30 and McBride Creek. The trail system leads hikers up and down the banks along the McBride Creek riparian area, which hosts a spectacular display of trillium from April through June.

Entrance Sign Area (0.33 acres): The City has partnered with the Oregon Department of Transportation to landscape an area along Highway 30. The site serves as home to a beautiful rose garden and a handcrafted "Welcome to Columbia City" entrance sign that was designed and built by a local artist. A lit flag pole proudly displays the US flag at the site.

Columbia City Dog Park (0.84 acres): The City, in partnership with the Port of Columbia County, provides an off-leash dog park for the public and their pets to enjoy. The fully fenced dog park encompasses ½ acre of open grassy field divided into two areas - one for large and one for small dogs. The park features a few picnic tables, a park bench, waste stations, double gates, specific rules for dogs and their owners, some shade, and (of course) a fire hydrant. Dog owners should bring their own water for their dogs.

Jim Bundy Memorial Park (2.86 acres): This park is located at the corner of "E" Street and Highway 30, adjacent to the Columbia City Bike Path. This centrally located park is heavily wooded and easily accessible to travelers. It features a beautiful display of the trillium from April through June. The park has a picnic shelter, picnic tables, park benches, walking trails, and facilities.



Pixie Park (0.31 acres): This waterfront park is privately owned by the Daughters of the American Revolution (DAR). This park is located at the corner of The Strand and "I" Street. This is a popular park for picnics and it provides breathtaking views of the Columbia River, Mt. Adams, Mt. Hood, and river traffic and activities. It has a well maintained grassy area for lounging and picnics, picnic tables, and access to the river. The site is a popular location for wind surfing and wind sailing activities.

Ruth Rose Richardson Memorial Park (0.46 acres): This private park is also owned by the DAR and is located on "I" Street between First Street and The Strand. This park provides a grassy area for picnics, and benches with spectacular views of the Columbia River, Mt. Adams, and river traffic and activities.

Datis Park (0.14 acres): This waterfront park is located on The Strand and provides a scenic view of the river activity.

History: Columbia City's location on the bank of the "Mighty Columbia River" made it a link in the development of river transportation. Steamboat navigation was started on the Columbia River by the building of the combination sail and steam sidewheel ship "Beaver", launched in 1834 at London, England, for the Columbia and Willamette River traffic by the Hudson Bay Company. On its first voyage up the Columbia River to where it was to be based at Fort Vancouver, it would have gone by the sight that is now Columbia City. All that was here then was an American Indian fishing village, which they called "Cumahi." There is no way to tell how it was spelled because this particular American Indian tribe did not have a written language.

Steam navigation continued to aid in the river's development. The Caples Brothers of Columbia City owned and operated the Sternwheeler "Metlako" and ran it on a passenger and freight schedule from Portland to Woodland, Washington, and waypoints. The Graham Brothers owned and operated the Sternwheeler "Ottawa" out of early Columbia City. Later, the Caples Brothers owned and operated the steam-powered propeller-driven "Victor." The three-foot diameter four-blade propeller of the "Victor" is now on display at the Caples House Museum.

The McVey house was built in 1871 as a store with a residence on the second story. By 1891, the building was also used as the post office. This was the only boat landing in the City, and river traffic stopped to pick up passengers and refuel—many of the river-going vessels burned wood for power. This house is a historic landmark and still stands at 2040 The Strand.

The Caples House was built in 1870 by Doctor Charles Caples, a doctor in the area. The house was presented to the Daughters of the American Revolution (DAR) in 1959 and is open to the public. The facility consists of the Main Museum (which is the original house), the Carriage House (which has been converted into a Costume house and Children's Attic with old dolls and toys), a Country Store, a Pioneer Tool Shed, and the Knapp Social Center (which contains an assembly room, kitchen, library, and caretakers' living quarters).

During World War I, the Sommarstrom Brothers built a shipyard with four ways to build four ships at once - in the south part of Columbia City where River Club Estates is now located. They hired a large crew and built wood ships for the U.S. Government. When the war ended, the ship contracts were cancelled.



Population Overview



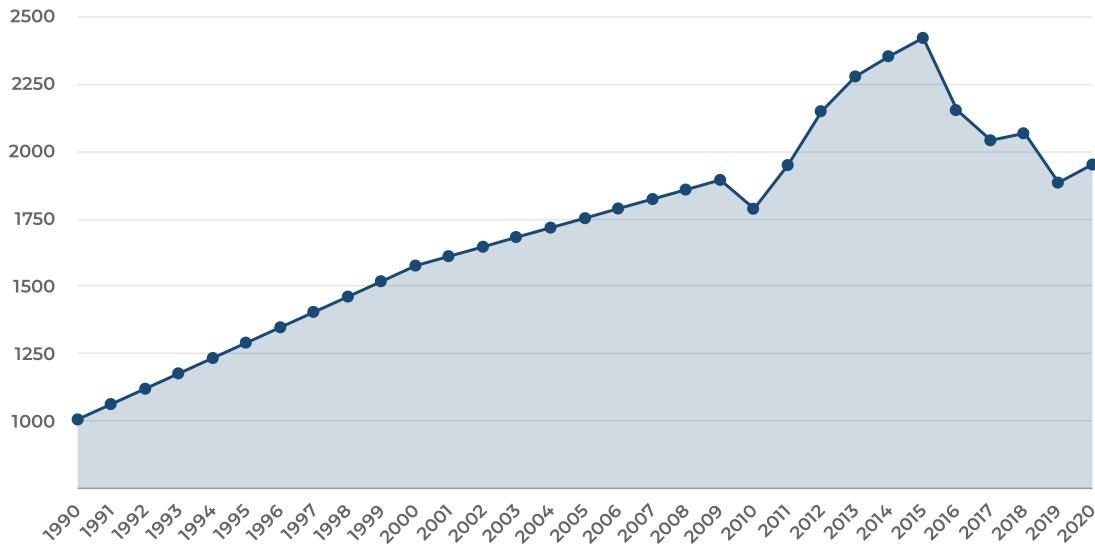
TOTAL POPULATION

1,949

▲ **3.6%**
vs. 2019

GROWTH RANK

109 out of **240**
Municipalities in Oregon



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



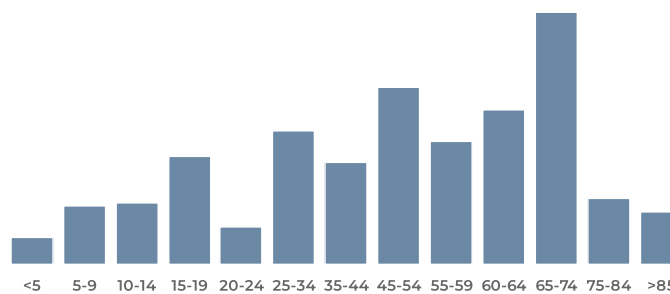
DAYTIME POPULATION

1,142

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

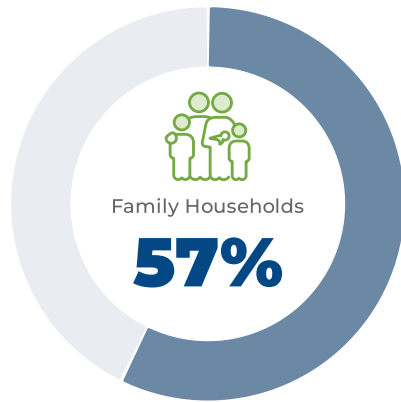


Household Analysis

TOTAL HOUSEHOLDS

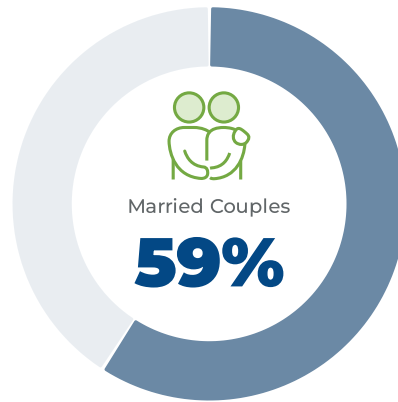
735

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



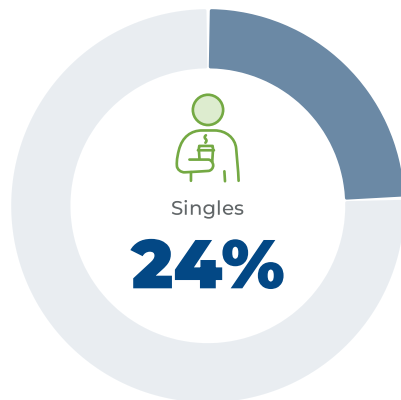
▲ 19%

higher than state average



▲ 22%

higher than state average



▼ 13%

lower than state average



▼ 19%

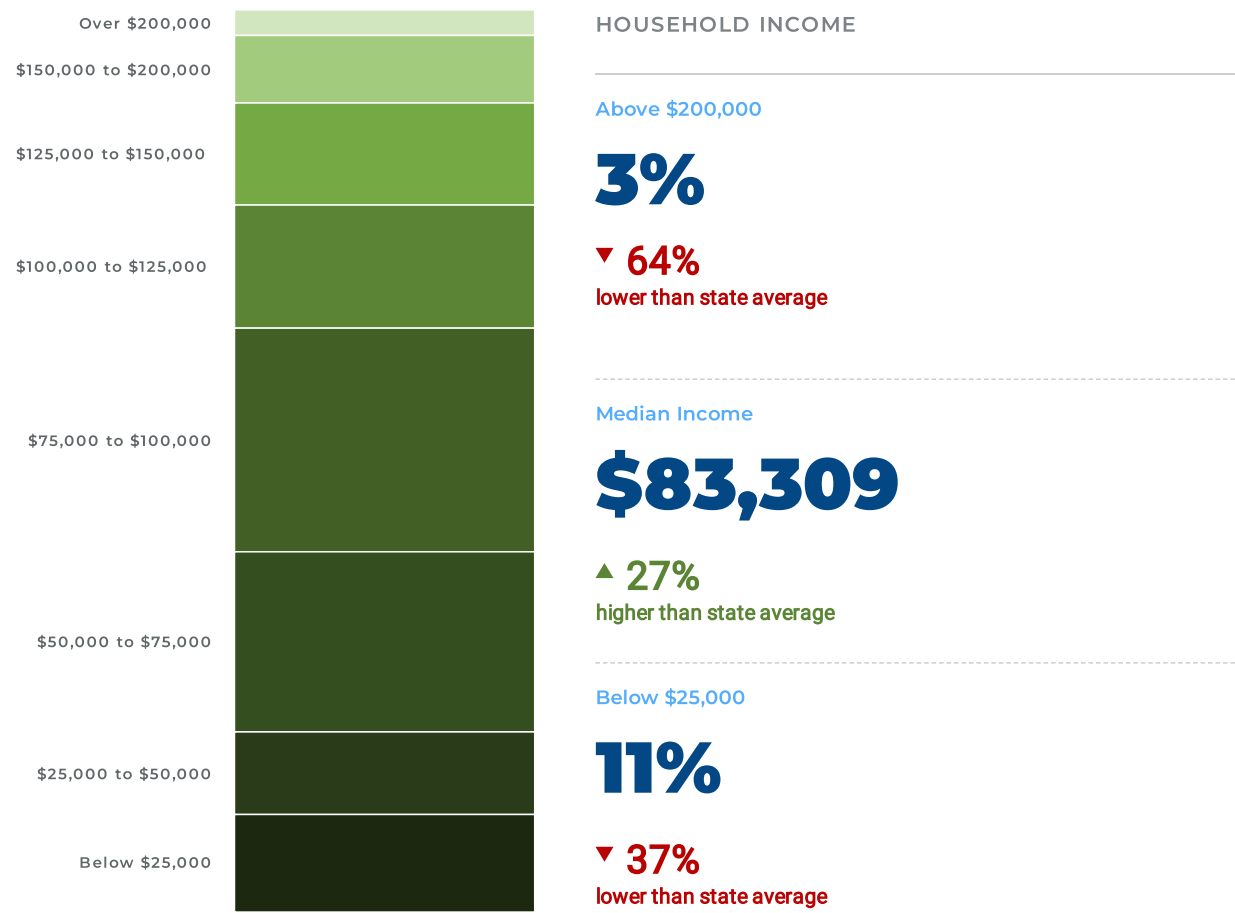
lower than state average

** Data Source: American Community Survey 5-year estimates*



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



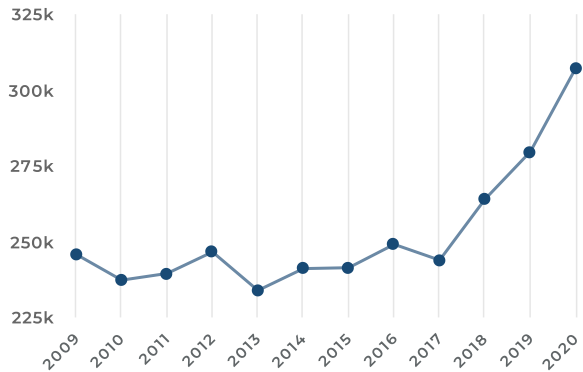
* Data Source: American Community Survey 5-year estimates



Housing Overview



2020 MEDIAN HOME VALUE
\$307,300



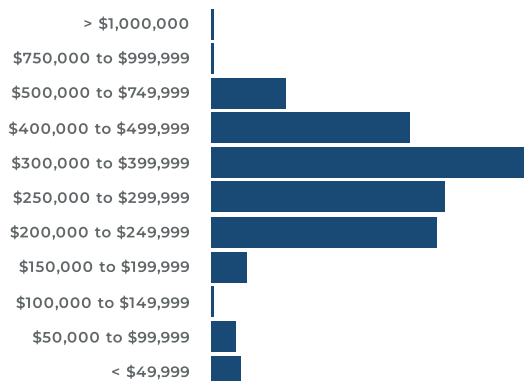
* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Columbia City State Avg.



HOME VALUE DISTRIBUTION

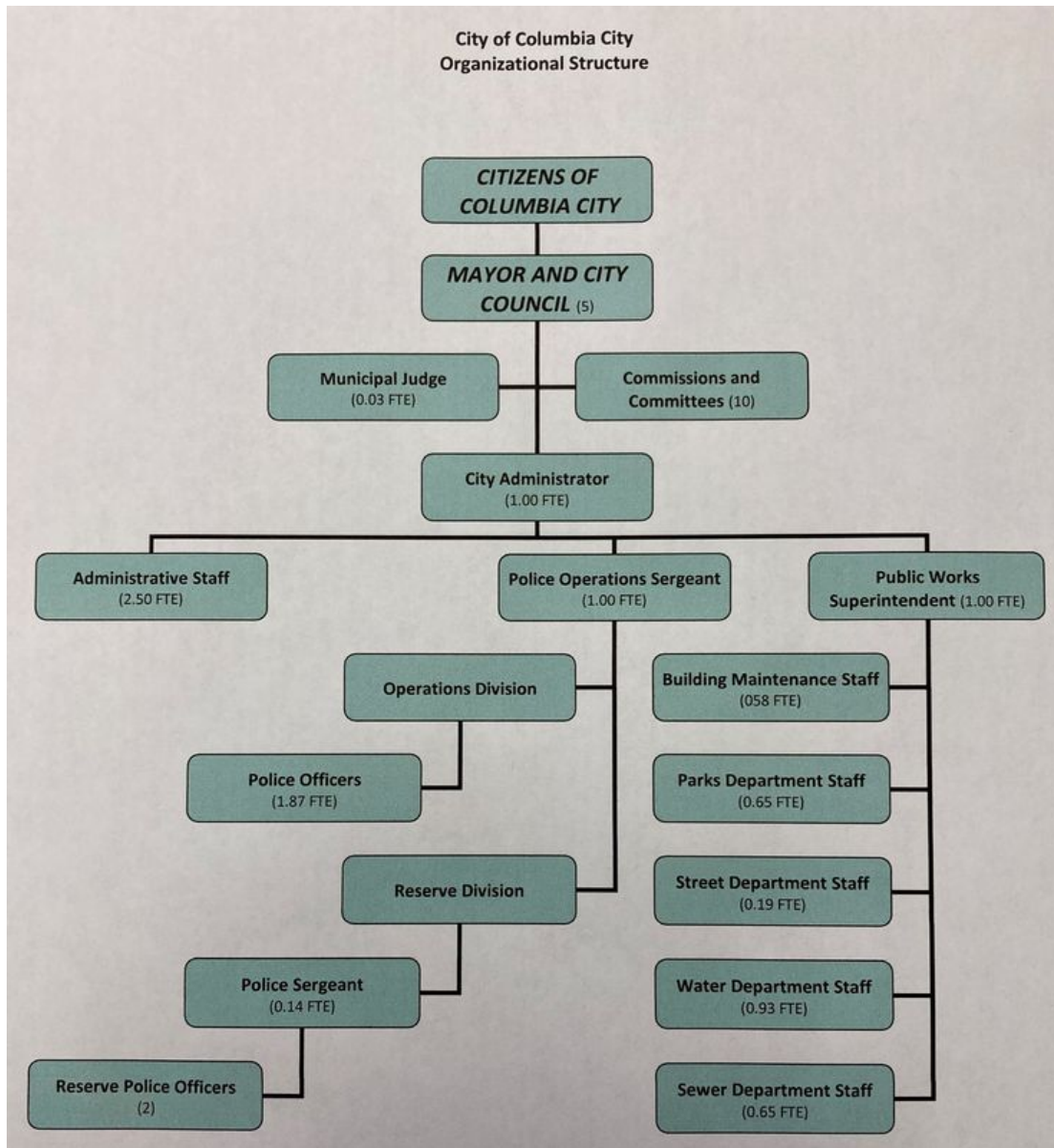


* Data Source: 2020 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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Columbia City Organizational Chart



Columbia City Fund Structure

The City has established a variety of funds that are used to collect revenue and hold funds in reserve for specified purposes. The City has three categories of funds: operating, special revenue, and enterprise funds.

Governmental Funds:

General Fund: The General Fund is the City's general operating fund, and it accounts for the administrative, planning and building, park maintenance, police protection, and municipal court functions of the City. Principal sources of cash consist of license and permit fees, franchise fees, fines and forfeitures, intergovernmental revenue, investment income and property tax revenues.

- The Administration Department is funded from licenses, permits and fees, intergovernmental revenues, fines and miscellaneous revenues. Major expenses are salary related.
- The Police Department activities are funded from property tax revenues, the voter-approved local option levy, intergovernmental and miscellaneous revenues. Major expenses are salary related.
- The Building Department receives funding from licenses, permits and fees, and miscellaneous revenue. Major expenses are for contract services and salary-related expenses.
- The Park Maintenance Department receives funding from in lieu of tax fees, state revenue sharing, intergovernmental and miscellaneous revenues. It accounts for the expenditures related to the maintenance and development of city parks. Major expenses are salary related.

Special Revenue Funds: These funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

- The Equipment Reserve Fund was established to reserve funds that have been earmarked for major equipment purchases of the City.
- The Street Fund accounts for the City's share of the State of Oregon's special gas tax revenues. This revenue is restricted to street related maintenance and repair, including sidewalks and storm drains, and street improvements. Funding from permit fees, intergovernmental revenues and miscellaneous revenues also support street-related activities.
- The Street Development Fund was established in accordance with state law to account for Street System Development Charges, which are designed to finance the construction, extension or enlargement of transportation facilities.
- The Park Development Fund was established in accordance with state law to account for Park System Development Charges, which are designed to finance the construction, extension or enlargement of parks and recreation facilities.
- The Storm Drain Development Fund was established in accordance with state law to account for Storm Drain System Development Charges, which are designed to finance the construction, extension or enlargement of storm drain facilities.

Proprietary Funds:

Enterprise Funds: These funds account for the operations of the City that are financed and operated with the intent that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

- The Water Fund accounts for all activities related to operating the water distribution system of the City. Revenue is derived from connection fees, charges for services to water users, intergovernmental revenue, loan proceeds and investment earnings.
- The Water Development Fund was established in accordance with state law to account for Water System Development Charges, which are designed to finance the construction, extension or enlargement of the water system.
- The Sewer Fund accounts for all activities related to operating the sewer collection system of the City. Revenue is derived from sewer usage charges, loan proceeds and investment earnings.
- The Sewer Development Fund was established in accordance with state law to account for Sewer System Development Charges, which are designed to finance the construction, extension or enlargement of sewer collection facilities.



Columbia City's Basis of Accounting & Budgeting

The basis of accounting and budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the recognition of transactions and events. The City's budgetary basis for accounting is the same basis of accounting used to prepare its financial statements, with the exception of depreciation expense.

All Governmental Funds are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. In order for a revenue to be measurable and available, it must be collectible within the period or soon enough afterwards to be used to pay liabilities for the current period. Revenues accrued under this basis include charges for services, investment income, intergovernmental grants, and intergovernmental revenues. Property tax revenues, licenses and permits, and fines are considered measurable when they reach the hands of the City or its collection agency. Liens and delinquent property taxes which, although measurable, are not available to finance current operations, are recorded as deferred revenue.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal and interest on general long-term debt is recognized when due.

The Proprietary Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.



Columbia City Budget, Financial, and Fund Balance Policies

BUDGET AND FINANCIAL POLICIES

Financial management policies shall be oriented to maintain a balanced relationship between debt service requirements and current operation costs, encourage revenue growth, actively seek alternative funding sources, minimize interest costs and maximize investment returns.

1. To the extent feasible, one-time revenues will be applied toward one-time expenditures; they will not be used to finance ongoing operations. Ongoing revenues should be equal to or exceed ongoing expenditures.

Rationale: Utilizing one-time revenues to fund on-going expenditures results in incurring annual expenditure obligations, which may be unfunded in future years. Using one-time revenues to fund capital assets better enables future administrations to cope with the financial problems when these revenue sources are discontinued, since these types of expenditures can more easily be eliminated without reducing service levels.

2. To provide contingency appropriations in the General Fund, Street Fund, Water Fund and Sewer Fund. Funding shall be targeted at 10% of the City's operating expenditures.

Rationale: Adequate contingency appropriations provide the City with the ability to accommodate unexpected operational changes, legislative impacts, economic events, and other unforeseen circumstances affecting the City's operations.

3. To build reserves to provide for future capital improvements, and to fund capital improvements through grants and with reserve funds and avoid increasing indebtedness whenever possible.

Rationale: Every effort must be made to plan and provide for necessary capital improvement projects. With careful thought and planning, many projects can be funded with development fees, grant funds, intergovernmental revenues, user fees and excess revenues to avoid the incurrence of debt.

4. The City may charge the direct beneficiaries of City services the full cost of providing those services, and may adjust fees accordingly to ensure that revenues adequately support the full cost of providing the service.

Rationale: In some instances, the City may determine that fees should keep pace with the cost of providing the service, and may base fees upon comparative studies, cost of service information, public health and safety, the ability to pay, the feasibility of collection, and other considerations.

5. To track revenues and expenditures relating to the City's Building Department Program. Program reserves will be held in the name of the Building Program and used for future program requirements; program deficits will be tracked in the name of the Building Program and future revenues will be applied toward the deficit.

Rationale: In accordance with state law, the revenues related to the issuance of building, mechanical and plumbing permits shall only be used for direct and indirect costs associated with maintaining the program. Program revenues and expenditures shall be carefully analyzed in an effort to ensure that the program is self-supporting.

6. To actively pursue state and federal grants to provide additional resources and to actively pursue partnerships with other agencies and jurisdictions to improve funding opportunities and relationships and promote cost effectiveness.

Rationale: Utilizing outside revenue sources and resources whenever possible relieves the local citizens of some of the financial burden and improves the local economy.

7. To invest and manage available funds in a manner that will assure the greatest return without compromising security or cash flow requirements.

Rationale: To ensure maximum investment income is derived by utilizing available investment options.

8. To ensure revenue estimates are conservative.



Rationale: The importance of a sound revenue picture cannot be overstated. Revenues must be estimated realistically and be based on four-year historical trends, increases in population, inflation and economic conditions.

9. To maintain a beginning fund balance equivalent to at least three months of operating expenditures in the General Fund, Street Fund, Water Fund, and Sewer Fund.

Rationale: A healthy fund balance provides working capital and enables the City to avoid short-term financing.

10. The City will treat the water and sewer funds in the same manner as if they were privately owned and operated. In addition to setting rates at levels necessary to fully cover the cost of providing water and sewer service, this means assessing reasonable franchise in-lieu fees.

Rationale: Utilities statewide pay franchise fees to cities for the use of their streets. The franchise fee for water and sewer services is based on the statewide standard for public utilities like electricity and gas: 5% of the gross revenues from operations.

11. The City will annually adjust system development charges to reflect the cost of inflation.

Rationale: ORS 233.304(7) specifies that the periodic application of an adopted inflation adjustment factor to a system development charge is a permitted change. Capital project costs contained in the City's capital plan increase as a result of inflation, and it is essential that the fees be adjusted to reflect the increased costs to ensure adequate revenue is generated to support the growth-related portion of the project. An inflation adjustment factor shall be based on the change in the average market value of undeveloped land in the City, according to the records of the County Tax Assessor, and the change in construction costs according to the Engineering News Record (ENR) Northwest (Seattle, Washington) Construction cost Index; and shall be determined as follows:

$$\begin{array}{r} \text{Change in Average Market Value of Land x 50\%} \\ + \\ \text{Change in Construction Cost Index x 50\%} \\ = \\ \text{System Development Charge Adjustment Factor} \end{array}$$

12. To annually contribute a minimum of \$7,500.00 towards a reserve account for police vehicle purchases.

Rationale: The systematic replacement of police vehicles increases officer safety and efficiency and reduces vehicle maintenance costs, and careful financial planning will ensure the availability of funds and avoid the need for short-term borrowing.

13. To establish an Equipment Reserve Fund for equipment purchases.

Rationale: Every effort must be made to plan and provide for necessary capital equipment purchase to avoid the need for short-term borrowing.

FUND BALANCE POLICIES

GASB 54 requires fund balances to be reported in classifications that “comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.”

The City wants to maintain a minimum General Fund ending fund balance equal to three (3) months of General Fund operating expenditures.

The ending balance for all funds must be designated per the following categories set forth by GASB 54:

- **Non-spendable** – Funds which cannot be spent.
- **Restricted** – Amounts subject to externally enforceable legal restrictions (imposed by grantors, contributors, governmental regulations, etc.)
- **Committed** – Amounts whose use is constrained by limitations that a government imposes upon itself.
- **Assigned** – Intended use of resources established by the governing body itself, or by an official or officers to which authority is delegated by the governing body.
- **Unassigned** – Available for any purpose. (Reported only in the General Fund.)



Assignments

Authority to classify portions of ending fund balance as Assigned is granted to the City Administrator/Recorder.

Spending as it Relates to Ending Fund Balance Policy

The City considers the spending of restricted fund balances on purposes for which such funds can be used to occur first when funds are spent for restricted and unrestricted purposes. When unrestricted classifications of fund balance are spent, the City will consider that committed amounts will be reduced first, followed by assigned amounts and then unassigned amounts.

The following are designations of ending fund balances and revenues for specific uses:

Restricted Fund Balances –

- The SDC Fees in the following funds are restricted: Street Development, Park Development, Storm Drain Development. The Sewer Capital Improvement Fund is restricted for the uses required by the grants and loans that provide resources for the fund.
- The gas tax revenues in the Street Fund are restricted, the remaining funds are considered committed.





The Columbia City Budget Process

PURPOSE

The City of Columbia City's Budget is developed to serve as a policy document, an operations guide, a financial plan, and a communications device. The budget process is part of an overall policy framework, which guides and coordinates the various services and departments of the City. The budget serves a central role by allocating the available financial resources to the departments, which have been charged with the responsibility of implementing the City's overall policies and goals. The budget also establishes financial policies which will influence the availability of future resources to carry out the City's policies.

BUDGET PREPARATION

The preparation of a budget is a complex process. The process affords both an interesting and challenging opportunity to reassess our plans and overall goals and means for accomplishing them. It is through this effort that the budget is the single most important policy document produced each year.

The process begins with the appointment of the City Administrator/Recorder as the Budget Officer in January. Mid-year financial information and financial projections are reviewed in January in preparation for the upcoming budget process. The City Council appoints a Budget Officer and develops goals and objectives for the new budget year. The City's Parks Master Plan, Water System Master Plan, Wastewater Collection System Facility Plan, and Transportation Systems Plan are re-visited prior to the development of the Five-Year Capital Improvement Program. Input is received from the Parks Committee, Street Committee, and Water and Sewer Committee members during the development of the Five-Year Capital Improvement Program. Projections of City reserves and revenues are made, and consideration is given to what projects the City wants to, and can afford to, move forward with during the upcoming budget process, and what projects will be scheduled during the remaining four-year planning process. The City Council adopts the annual Policy Goals and Objectives and the Five-Year Capital Improvement Program, which guides the development of the budget.

Department Heads are asked to estimate their expenditures for the remainder of the current year, and submit their requests for the coming year to the City Administrator/Recorder. The City Administrator/Recorder meets with the Mayor and the Department Heads to review, revise and balance the budget. The proposed budget is reviewed by staff to ensure that it conforms with the City's Five-Year Capital Improvement Program, the City Council's Policy Goals and Objectives, the City's Budget and Financial Policies and the City's Comprehensive Plan.

BUDGET ADOPTION

The Budget Committee, composed of an equal number of qualified electors and the City Council, meets publicly to review the budget document as proposed by the budget officer. Public hearings are conducted to obtain taxpayer comments, and publications in newspapers are required. The Budget Committee reviews the proposed budget and either revises the proposed figures or approves them as presented.

The budget or a detailed summary describing the budget, as approved by the Budget Committee, is then published in a newspaper of general circulation in summary form, and the full document is made available during regular business hours at City Hall for public inspection. Prior to June 30, an advertised public hearing is held before the City Council to consider the proposed budget as approved by the Budget Committee. Then the City Council legally enacts the budget by passage of a resolution. The budget is adopted on a basis consistent with generally accepted accounting principles, and appropriations lapse at the end of each fiscal year.

BUDGET AMENDMENTS

It occasionally becomes necessary to make changes to the adopted budget. There are two methods by which Oregon State Budget Law allows the City's budget to be updated in the case of unforeseen circumstances.

The first method is to transfer budgeted amounts within a fund. These transfers usually involve transfers between major categories within a department, or transfers between departments within a fund. Transfers do not result in overall budget appropriation increases. Transfers are usually initiated by the City Administrator/Recorder upon a recommendation from a



Department Head, and must be adopted by resolution of the City Council.

The second method results in a change in the total budget appropriations. The City Council may authorize supplemental appropriations during the year by adopting a supplemental budget. Examples of changes that would require the supplemental budget process are as follows:

- The re-appropriation of monies from one fund to another;
- The appropriation of unanticipated grant funds;
- The appropriation of proceeds from the sale of property which necessitates the immediate purchase, construction or acquisition of different facilities.

The supplemental budget process requires public hearings, newspaper publications and approval by the City Council.

DEFINITION OF A BALANCED BUDGET

The City shall annually adopt a balanced budget in which planned funds available equal planned expenditures, and net operating revenues are equal to, or exceed, operating expenditures. To the extent feasible, one-time revenues will not be used to finance ongoing operations. Contingency appropriations in the General Fund, Street Fund, Water Fund and Sewer Fund shall be equal to at least 10% of the operating expenditures for each fund. Reserves shall be built to provide for future capital improvements.

|



BUDGET OVERVIEW



Columbia City Policy Goals & Objectives and Incorporated Strategic Plans

POLICY GOALS AND OBJECTIVES WITH INCORPORATED STRATEGIC PLANS

1. Protect our community's quality of life and promote economic development

A. To continue efforts to reduce or eliminate the long-term risk to human life, property, and the environment from natural or human-caused hazardous events and disasters.

Rationale: Emergency preparedness and hazard mitigation will help to reduce injury and damages that would otherwise result during hazardous events and disasters.

Target completion date: Ongoing.

B. To promote and maintain a safe and desirable living and working environment while at the same time maintaining and improving the quality of our community.

Rationale: The City Council has adopted City codes specifically designed to address blight, nuisances, and to maintain a clean environment for all citizens in our community. An emphasis will continue to be placed on code enforcement by administering a fair and unbiased enforcement program to correct violations through:

1. The facilitation of voluntary compliance with City laws and codes.
2. Public outreach programs.
3. Established priorities for enforcement.

Target completion date: Ongoing.

C. To continue to complete planning work associated with the River's Walk Trail System with technical support from the National Park Service.

Rationale: The River's Walk Trail System is a proposed hiking trail spanning approximately 2 miles in length, extending from the site of the community's Veterans Park in the far northwest corner of the city and through the riparian corridor of McBride Creek that wraps around the northwest perimeter of the city, which offers a pleasant, forested atmosphere that bursts with trillium in the spring. The trail will then traverse along the side of the hills to the west of the city, offering spectacular views of the Columbia River and snow-peaked mountains, and it will ultimately lead to an existing pedestrian system in the far southwest corner of Columbia City.

Target completion date: Phase I from Veterans Park to 6th Street – Completed October 31, 2022. Subsequent phases – Ongoing.

D. To implement recommendations resulting from the Department of Homeland Security 2018 Vulnerability Assessments of the Columbia City Water System and City Hall facilities.

Rationale: The Department of Homeland Security conducted specialized field assessments to identify vulnerabilities and make recommendations to mitigate risk. Efforts should continually be made to implement the recommendations as resources permit.

Target completion date: Ongoing.

E. To update the September 6, 2001, Parks Master Plan.

Rationale: Well-planned parks and recreation systems can increase property values, foster job creation, and provide a foundation for place-based economic development. The City of Columbia City Parks Master Plan dated September 6, 2001, needs to be updated to accurately reflect project needs for the next twenty-year planning period. This project shall be contingent upon grant funding.

Target completion date: June 30, 2024. (Will be dependent upon grant funding to accomplish.)

F. To update the January 17, 2002, Park System Development Fee Study.



Rationale: The City of Columbia City System Development Charges for the Parks System recommendations dated January 17, 2002, need to be updated to help ensure that Columbia City's quality of life keeps pace with its growth and changing needs by providing additional parks and recreation facilities needed to accommodate growth.

Target completion date: June 30, 2024. (Will be dependent upon grant funding to accomplish.)

2. Place an emphasis on street and storm drain maintenance and improvements

A. To update the Columbia City Transportation System Plan (TSP) with the assistance of a Transportation Growth Management (TGM) Grant.

Rationale: The Columbia City TSP was completed in 1998 and has not been updated since that time. We need an updated TSP that extends the planning horizon to 2038, identifies the most needed transportation improvements to the transportation system, including new streets and roadway improvements, pedestrian and bicycle facilities, transit, and financing for implementation. The plan will also address needed roadway facilities, including rail and water, for the 93-acre Port of St. Helens industrial site. The city is currently working with the Oregon Offices of the Department of Transportation (OPDOT) and Department of Land Conservation and Development (DLCD) to compete for grant funding procurement.

Target completion date: June 30, 2024. (Will be dependent upon grant funding to accomplish.)

B. To place a concentrated emphasis on pavement preservation efforts.

Rationale: Preserving our existing infrastructure is essential. Proper maintenance, including consistent vegetation removal, crack sealing, patching, and fabric and pavement overlays can extend the life expectancy of existing improvements.

Target Date: (See noted completion dates.)

- Crack seal work - east side of City - October 31, 2023.
- C, H, and Calvin Streets Pavement Restoration – is planned for the 2023-24 Budget Year. (The City Administrator will be applying for a grant from the State of Oregon in June 2023.)
- E Street Improvements Project (Sixth Street to Highway 30) – is planned for the 2025-26 Budget Year.

C. To complete underground injection control (UIC) system and drainage swale maintenance services.

Rationale: Due to limited resources, some of the routine maintenance services outlined in the City's Storm Water Management Plan for the City's UIC system and drainage swale systems have been postponed for several years. Periodic routine maintenance is essential to insure optimum performance of the system.

Target Date: June 30, 2024.

D. To continue to investigate and pursue alternative funding opportunities for street and storm drain maintenance and improvements.

Rationale: Current resources available for street maintenance and improvements received from State gasoline tax and street system development charges fall short of meeting the City's basic street maintenance needs and providing for necessary street improvements. The city has no current funding source for storm maintenance. The city will continue to pursue grant funding and investigate the establishment of a street and/or storm water utility fee.

Target completion date: Ongoing.

E. To update the November 22, 2002, Transportation System Development Charge Study.

Rationale: The Columbia City Transportation System Development Charges Methodology Update Report and Study; dated November 22, 2002, needs to be updated to accurately reflect current capital project needs, costs, and recent boundary changes to ensure that new development pays for its share of growth-related transportation facility costs.

Target completion date: June 30, 2024 – in conjunction with TSP Study update.



F. To develop a Storm System Master Plan.

Rationale: The City of Columbia City does not have a current Storm System Master Plan. A Master Plan should be developed to accurately identify storm system capital improvement needs for the next twenty-year planning period.

Target completion date: June 30, 2024. (Will be dependent upon grant funding.)

G. To update the July 1991 Storm Drainage System Development Charge Study.

Rationale: The City of Columbia City, Columbia County, Oregon System Development Charges Rate Study; dated July 1991, pertaining to Drainage & Flood Control and Storm Drainage Development Charges, needs to be updated to accurately reflect current capital project needs, costs, and recent boundary changes. This will ensure that new development pays for its share of growth-related storm drainage facility costs.

Target completion date: June 30, 2024 – in conjunction with the aforementioned Rate Study.

3. Water and sewer system maintenance, improvements, and standards are a high priority

A. To eliminate 31 steel septic tanks remaining within the sewer system.

Rationale: The steel septic tanks that were incorporated into the City's Septic Tank Effluent Gravity (STEG) system have reached the end of their life expectancy. These tanks have been targeted for removal and/or replacement. Tank replacement has been prioritized based upon physical inspection of tank conditions. Scope of work and preliminary engineering have been completed for the below identified first phase. Resolution for funding has been amended and the project completion date has been re-set.

Target completion date: (Projected completion dates updated below.)

- 17 tanks (located in the area to the north of E Street, south of A Street, west of Highway 30 and east of Sixth Street): June 30, 2024.
- 7 tanks (locations to be determined): June 30, 2025.
- 8 tanks (locations to be determined): June 30, 2027.

B. To complete the replacement of 2500 linear feet of sewer main in the area to the north of E Street, south of A Street, east of Highway 30 and west of Sixth Street.

Rationale: Upsizing the sewer mains within the service area will allow for the standard gravity flow of sewer and the abandonment of septic tanks within that service area. The project includes the addition of 10 new manholes, 10 new cleanouts, and the replacement of 540 linear feet of sewer laterals.

Target completion date: June 30, 2028.

C. Reduce inflow and infiltration (I&I) in the sewer collection system.

Rationale: I&I costs money - it increases sewer treatment costs and wastes valuable system capacity. Increases in sewer flows during periods of heavy rain are an indication of I&I. Completing investigations to identify problems that are contributing to I&I and taking corrective action to repair those problems could prove to be very cost effective.

Target completion date: June 30, 2028.

D. Reduce water system leakage.

Rationale: Water leakage costs money. It increases pumping costs, water purchase requirements, and treatment costs, and it reduces system capacity. Identifying and repairing leaks within the system can prove to be very cost effective. City crews will use leak detection equipment to help identify leaks as needed and make every effort repair leaks as they are discovered in a timely manner.

Target completion date: Ongoing.



E. Continue to implement the source water protection strategies as outlined in the City of Columbia City Source Water Protection Plan dated February 2014.

Rationale: Every effort should be made to prevent the release of hazardous substances and reduce the risk of contamination of the City's drinking water.

Target completion date: Ongoing.

F. Complete improvements to the K Street Pump Station to provide it with a firm capacity of 160 gallons per minute at a total dynamic head of 57 feet to convey wastewater under the highest total dynamic head condition. Project includes providing a remote connection to the city's supervisory control and data acquisition (SCADA) system to permit online viewing a pump operation, notification of alarm conditions, and logging of data.

Rationale: This project will reduce add necessary system capacity and reduce annual maintenance costs associated with emergency response and emergency pumping related to the current inadequate system capacity of the pump station.

Target completion date: June 30, 2024.

G. To update the November 2004 Sanitary Sewer and Water Systems Development Charge Study.

Rationale: The City of Columbia City Systems Development Charge and Capital Improvement Plan Update for Sanitary Sewer and Water Systems; dated November 2004, needs to be updated to accurately reflect current capital project needs and costs and recent boundary changes. This will ensure that new development pays for its share of growth-related sanitary sewer and water system facility costs.

Target completion date: June 30, 2024.



Columbia City Short-term Factors

The key short-term factors facing Columbia City for the FY2023-24 Budget Year included: continued high inflation rates with the threat of a moderate recession in the upcoming year; and how these factors influence both revenue estimates as well as necessary expenditures, a Consumer Price Index (CPI) exceeding 6%, the completion of projects associated with the Five-Year Capital Improvement Plan (CIP), replacement of the Police Department's 4X4 patrol vehicle, and the formulation of Cost-of-Living-Allowance (COLA) for city employees. Ensuring that policy goals and objectives were able to be met in accordance with the city's financial policies assisted in centering the needs of the city for the upcoming year. Additionally, remaining fiscally responsible in previous budget years allows the city to present a budget that is both conservative and realistic in providing the very best municipal services that are possible to the citizens of the community.



Priorities & Issues

The completion of projects associated with the City Five-Year Capital Improvement Plan (CIP), replacement of the Police Department's 4X4 patrol vehicle, and the formulation of Cost-of-Living-Allowance (COLA) for city employees are the key priorities and issues for the upcoming year, as outlined in the "Short-term Factors" tab within this document. Ensuring that policy goals and objectives were able to be met in accordance with the city's financial policies assisted in centering the needs of the city for the upcoming year. As well, remaining fiscally responsible in previous budget years allows the city to present a budget that is both conservative and realistic in providing the very best municipal services to the citizens of the community.



Personnel Changes & Staffing By Fund and Department

No personnel changes are projected for staffing requirements in the FY 2023-24 budget year. Please see the following chart for a complete listing of staffing by both Fund and Department.

STAFFING BY FUND AND DEPARTMENT

FULL TIME EQUIVALENTS

Fund & Department	FTE	2021-22 Actual	FTE	2022-23 Actual	FTE	2023-24 Budgeted
GENERAL FUND:						
Administration:	0.40	Administrator/Recorder	0.40	Administrator/Recorder	0.40	Administrator/Recorder
	0.00	Supervisor/Acctg. Clerk	0.20	Supervisor/Acctg. Clerk	0.20	Supervisor/Fin. Clerk
	0.20	Account Clerk	0.00	Account Clerk	0.00	Finance Clerk
	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
	0.03	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.
	0.08	Utility Worker II	0.08	Utility Worker II	0.08	Foreman
	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
Total Administration	2.11	FTE Personnel	2.11	FTE Personnel	2.11	FTE Personnel
Police Department:	1.00	Police Chief	0.05	Administrator	0.05	Administrator
			1.00	Police Ops. Sgt.	1.00	Police Ops. Sgt.
	0.14	Police Sergeant	0.14	Police Sergeant	0.14	Police Sergeant
	1.87	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
Building Department:	0.19	Secretary	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
Park Maintenance Dept:	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
	0.60	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
Total Park Main. Dept.	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
STREET FUND:						
Main. & Repair Dept.	0.10	Administrator/Recorder	0.10	Administrator/Recorder	0.10	Administrator/Recorder
	0.00	Supervisor/Acctg. Clerk	0.10	Supervisor/Acctg. Clerk	0.10	Supervisor/Fin. Clerk
	0.10	Account Clerk	0.00	Account Clerk	0.00	Finance Clerk
	0.02	Office Clerk	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	Utility Worker II	0.09	Utility Worker II	0.09	Utility Worker II
	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
TOTAL STREET FUND	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
	0.00	Supervisor/Acctg. Clerk	0.35	Supervisor/Acctg. Clerk	0.35	Supervisor/Fin. Clerk
	0.35	Account Clerk	0.00	Account Clerk	0.00	Finance Clerk
	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
	0.49	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
	0.44	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
TOTAL WATER FUND	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
	0.00	Supervisor/Acctg. Clerk	0.35	Supervisor/Acctg. Clerk	0.35	Supervisor/Fin. Clerk
	0.35	Account Clerk	0.00	Account Clerk	0.00	Finance Clerk
	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
	0.29	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
	0.36	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
TOTAL SEWER FUND	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
POPULATION	1,985		1,949		1,949	
EMPLOYEES PER 1,000 POPULATION	5.31		5.41		5.41	



FUND SUMMARIES



The General Fund, a governmental and a major fund within the city's budget, is the city's general operating fund, and it accounts for the administrative, planning and building, park maintenance, police protection, and municipal court functions of the city. Principal sources of cash consist of license and permit fees, franchise fees, fines and forfeitures, intergovernmental revenue, investment income and property tax revenues.

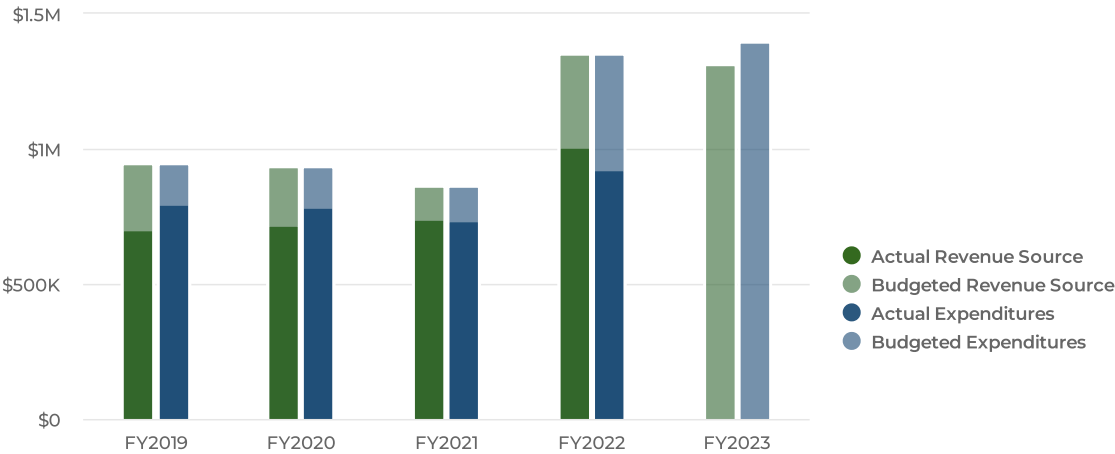


General Fund

- The Administration Department is funded from licenses, permits and fees, intergovernmental revenues, fines and miscellaneous revenues. Major expenses are salary related.
- The Police Department activities are funded from property tax revenues, the voter-approved local option levy, intergovernmental and miscellaneous revenues. Major expenses are salary related.
- The Building Department receives funding from licenses, permits and fees, and miscellaneous revenues. Major expenses are for contract services and salary related expenses.
- The Park Maintenance Department receives funding from in lieu of tax fees, state revenue sharing, intergovernmental and miscellaneous revenues. It accounts for the expenditures related to the maintenance and development of City parks. Major expenses are salary related.

Summary

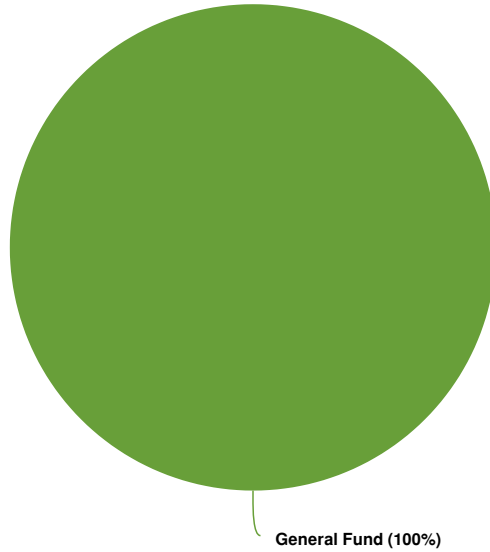
Columbia City is projecting \$1.31M of revenue in FY2023, which represents a 3.2% decrease over the prior year. Budgeted expenditures are projected to increase by 3.2% or \$43.45K to \$1.4M in FY2023.



Revenue by Fund

General Fund expenses are derived from the revenues associated with licenses, permits and fees, intergovernmental revenue, fines and miscellaneous revenues.

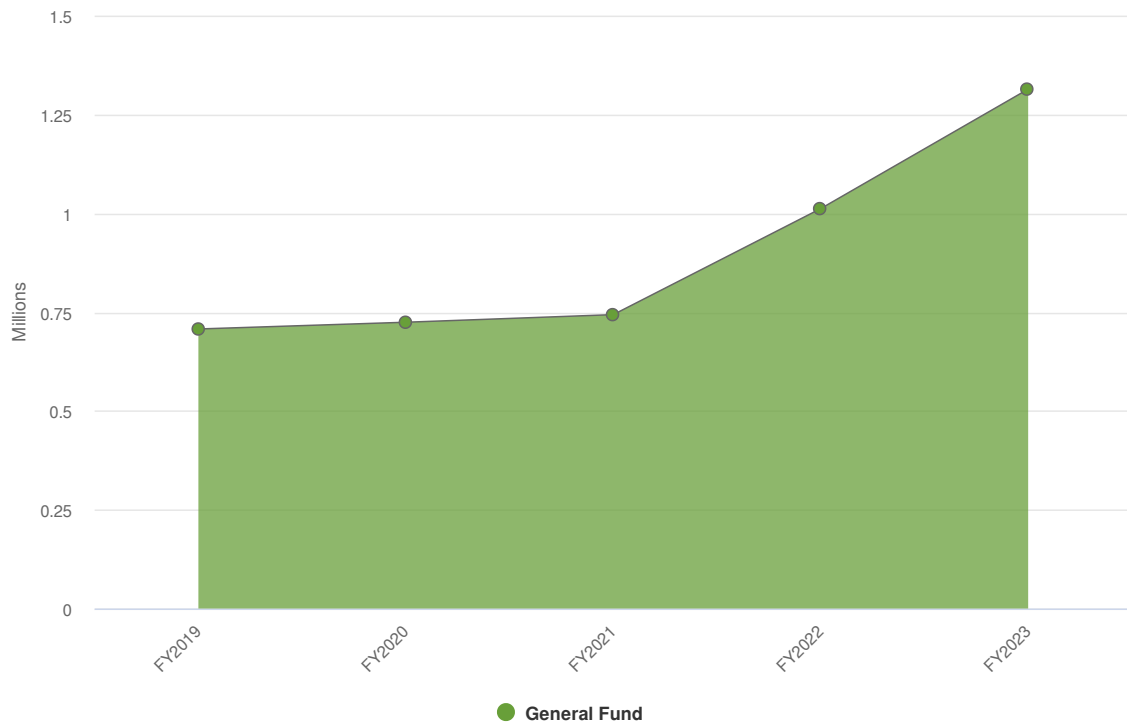
2024 Revenue by Fund



Significant revenue trends for the FY2023-24 budget year are relative to the continued use of ARPA 2021 funds granted to the city through the governmental act.



Budgeted and Historical 2024 Revenue by Fund

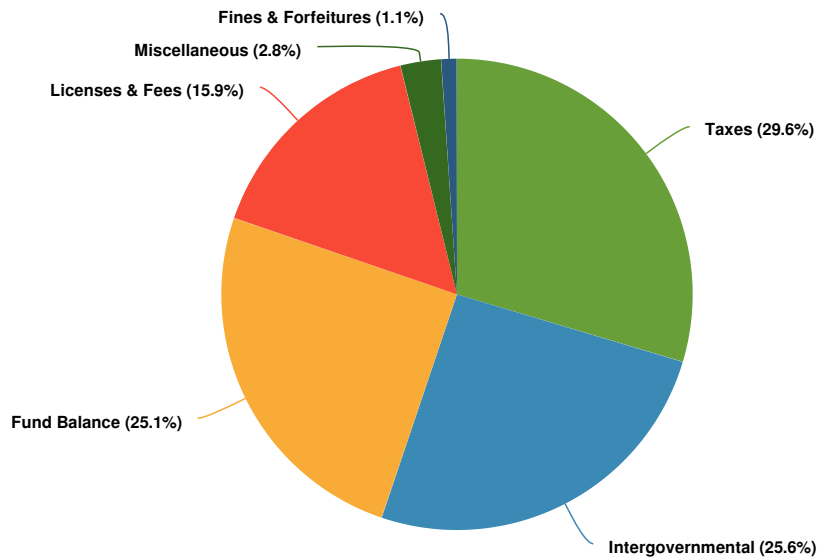


Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund	\$1,011,722.00	\$1,357,432.66	\$1,313,979.66	-3.2%
Total General Fund:	\$1,011,722.00	\$1,357,432.66	\$1,313,979.66	-3.2%



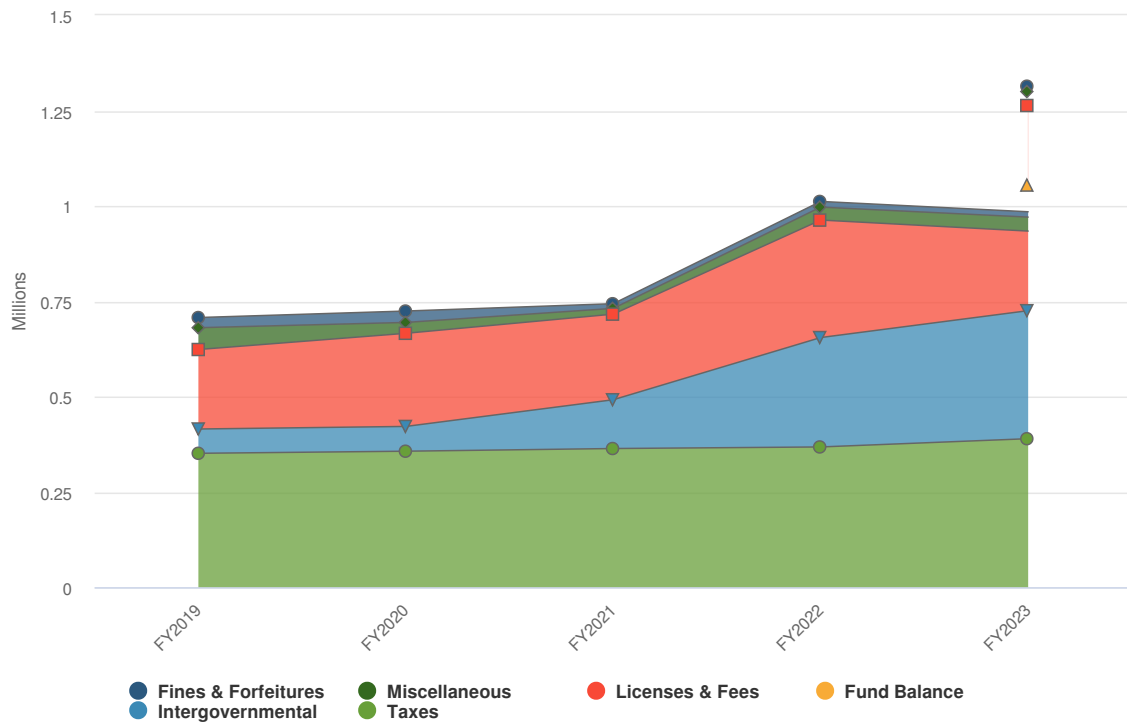
Revenues by Source

Projected 2024 Revenues by Source



The underlying assumptions for the upcoming year's budgetary revenue included the continued use of funds associated with the American Rescue Plan Act (ARPA) of 2021, a 25.1% estimate in Fund Balance, and intergovernmental revenue projections that are estimated at 25.6% of the General Fund's revenue portion of the budget.

Budgeted and Historical 2024 Revenues by Source

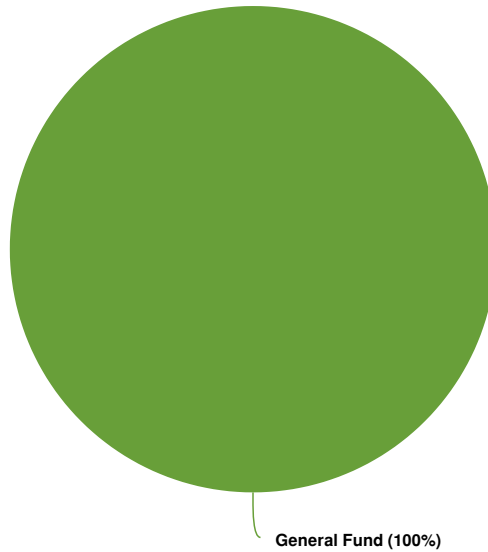


Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source				
Fund Balance	\$0.00	\$329,384.66	\$329,384.66	0%
Taxes	\$367,741.81	\$389,406.00	\$389,406.00	0%
Licenses & Fees	\$308,182.50	\$208,722.00	\$208,722.00	0%
Intergovernmental	\$286,965.47	\$379,245.00	\$335,792.00	-11.5%
Fines & Forfeitures	\$14,886.03	\$14,000.00	\$14,000.00	0%
Miscellaneous	\$33,946.19	\$36,675.00	\$36,675.00	0%
Total Revenue Source:	\$1,011,722.00	\$1,357,432.66	\$1,313,979.66	-3.2%

Expenditures by Fund

Expenditures within the General Fund are delegated solely to those within the Administration, Building, Parks Maintenance, and Police Departments.

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund

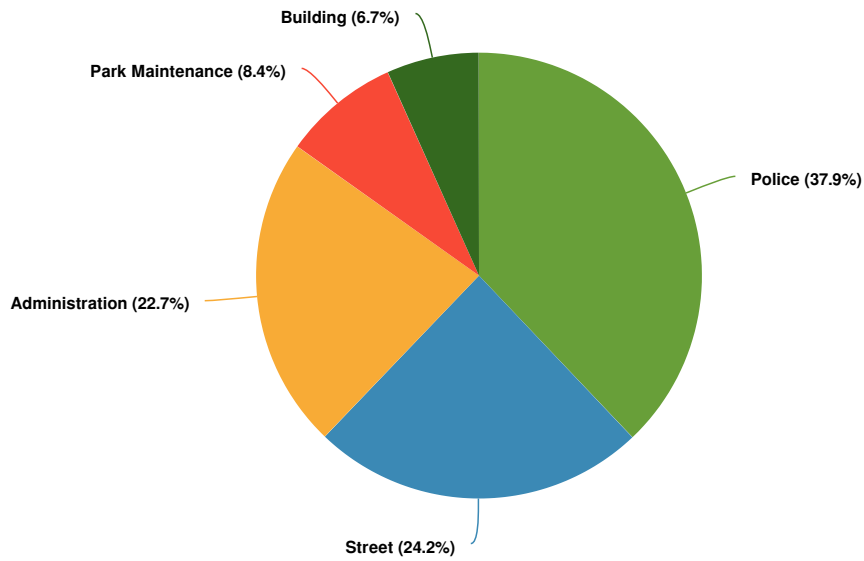


Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund	\$928,810.46	\$1,357,432.40	\$1,400,885.40	3.2%
Total General Fund:	\$928,810.46	\$1,357,432.40	\$1,400,885.40	3.2%

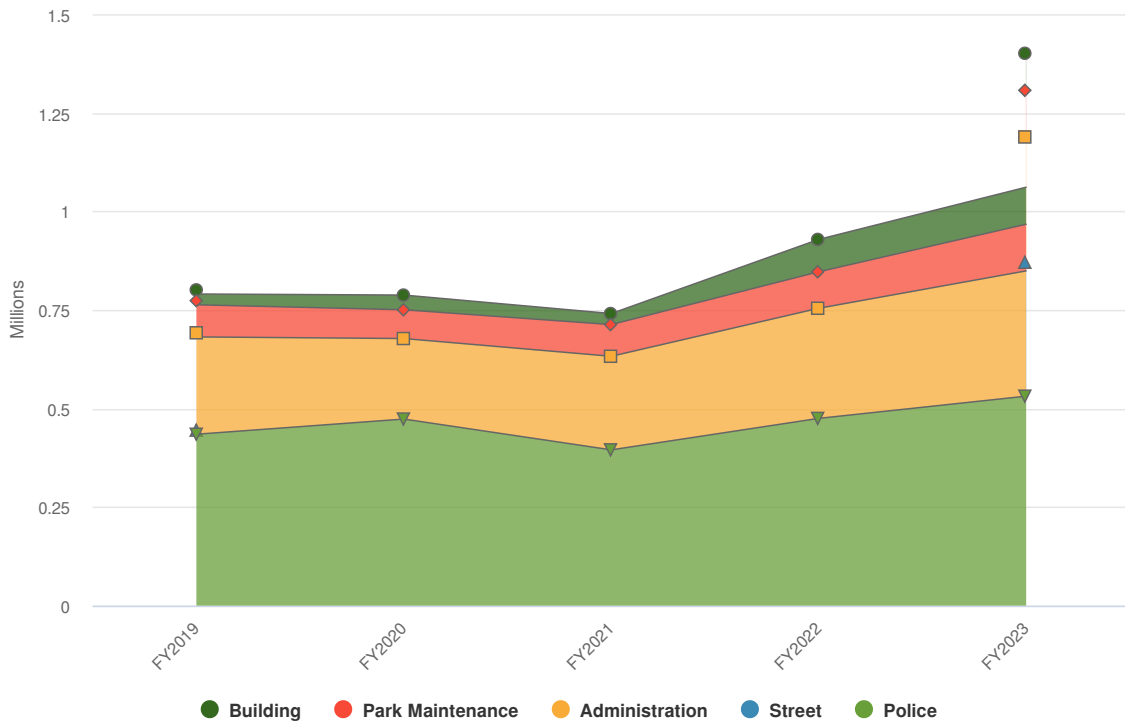


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

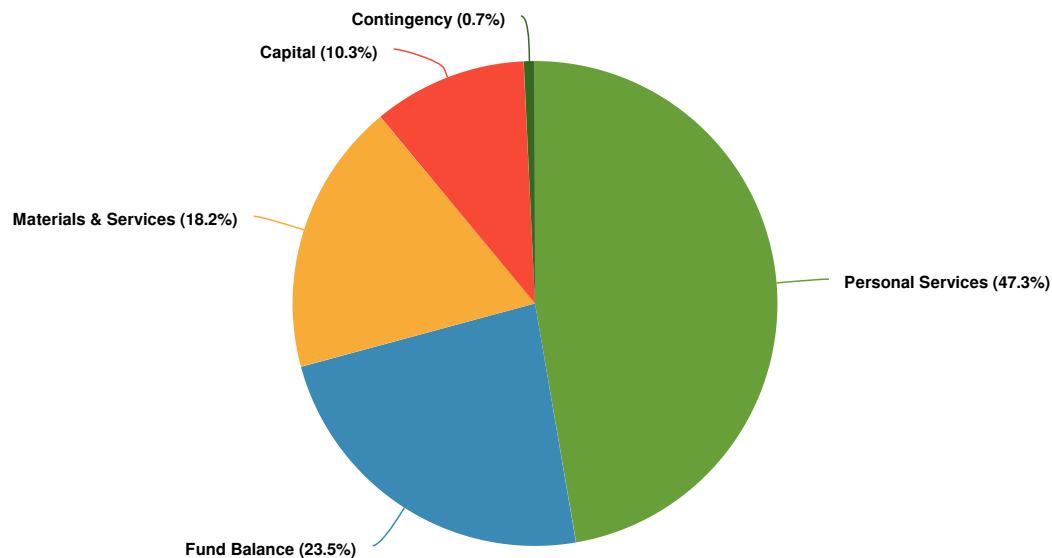


Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures				
Administration	\$279,262.11	\$266,811.71	\$317,764.71	19.1%
Police	\$474,918.58	\$526,708.92	\$531,208.92	0.9%
Building	\$82,082.88	\$85,036.39	\$93,936.39	10.5%
Park Maintenance	\$92,546.89	\$112,748.72	\$118,348.72	5%
Street	\$0.00	\$366,126.66	\$339,626.66	-7.2%
Total Expenditures:	\$928,810.46	\$1,357,432.40	\$1,400,885.40	3.2%

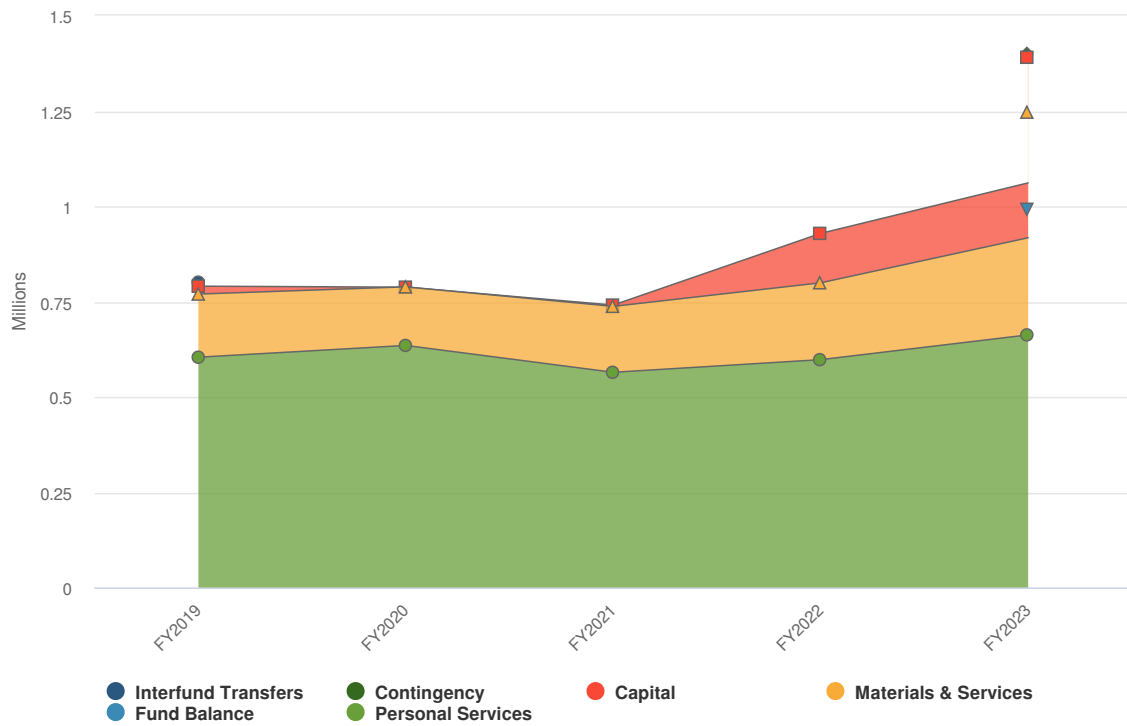
Expenditures by Expense Type

Personal services, the costs associated with employee benefits and compensation, remains the largest budgeted expenditure by expense type with an estimated 47.3% of the General Fund's total expenses. It is also reflective of a 3% Cost of Living Allowance (COLA) increase for city employees during the upcoming fiscal year.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects				
Personal Services	\$597,613.08	\$660,275.14	\$662,575.14	0.3%
Materials & Services	\$201,578.19	\$230,530.60	\$254,730.60	10.5%
Capital	\$129,619.19	\$100,500.00	\$143,953.00	43.2%
Contingency	\$0.00	\$36,742.00	\$10,242.00	-72.1%
Fund Balance	\$0.00	\$329,384.66	\$329,384.66	0%
Total Expense Objects:	\$928,810.46	\$1,357,432.40	\$1,400,885.40	3.2%



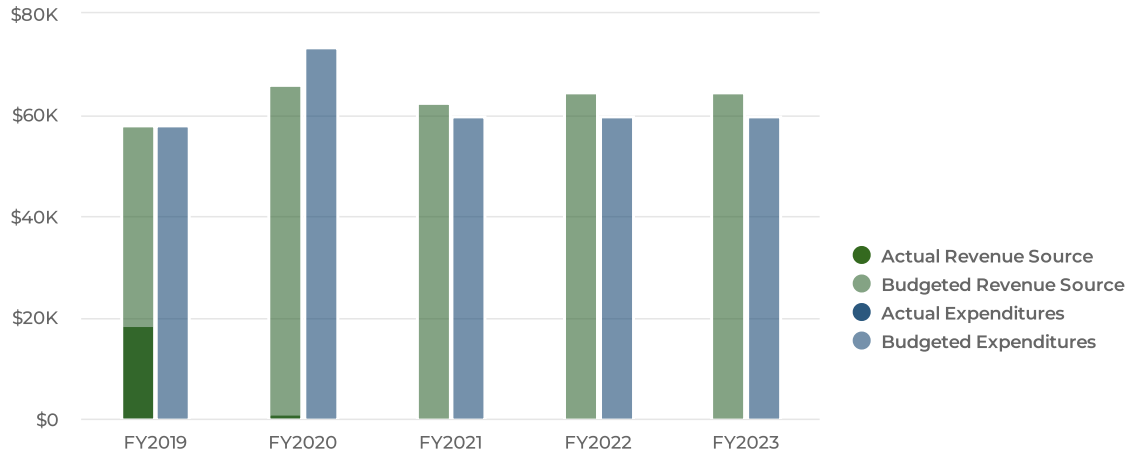


Equipment Reserve Fund

The Equipment Reserve Fund was established to reserve funds that have been earmarked for major equipment purchases by the City. This fund, like several other funds within the city's budget, is classified as a Special Revenue Fund and accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Summary

Columbia City is projecting \$64.59K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$60K in FY2023.

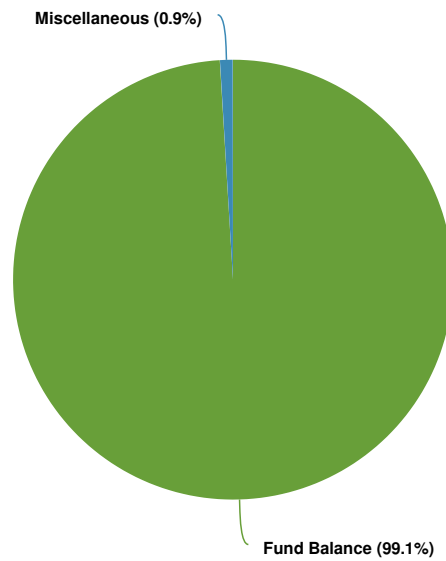


Both revenues and expenditures remain neutral for the transfer of funds to cover the costs of needed equipment replacement.

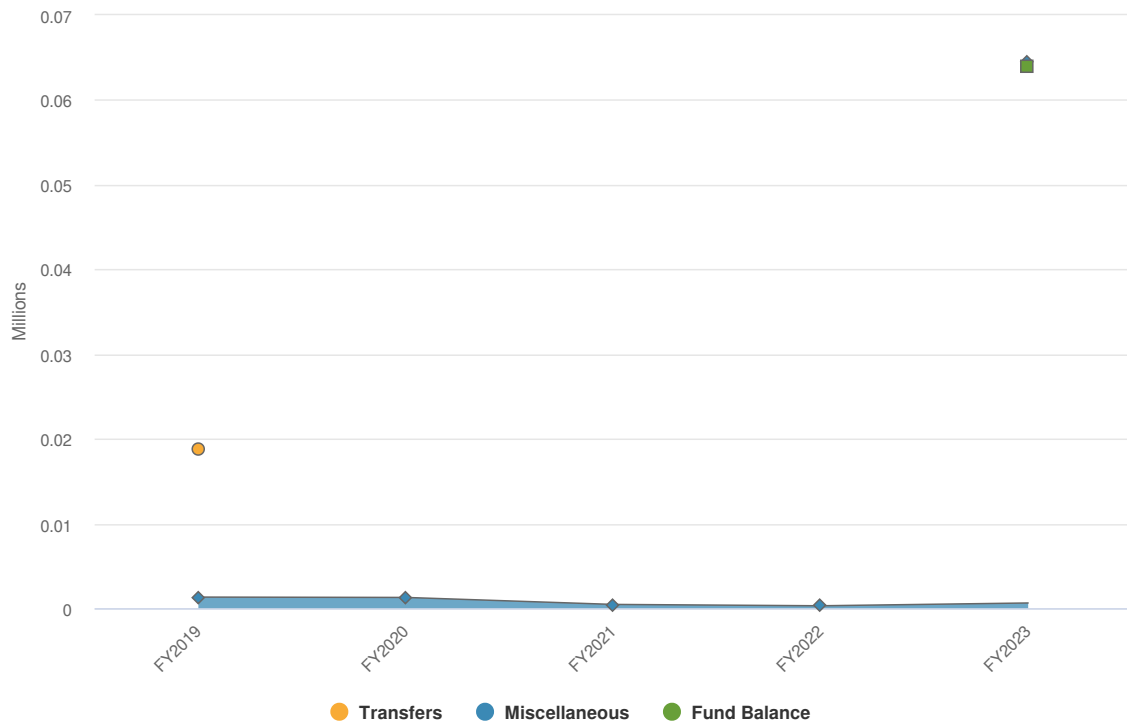
Revenues by Source

The fund balance for the Equipment Reserve Fund is the primary revenue source for the fund, with miscellaneous revenue projected to capture less than 1% of the fund's revenue.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

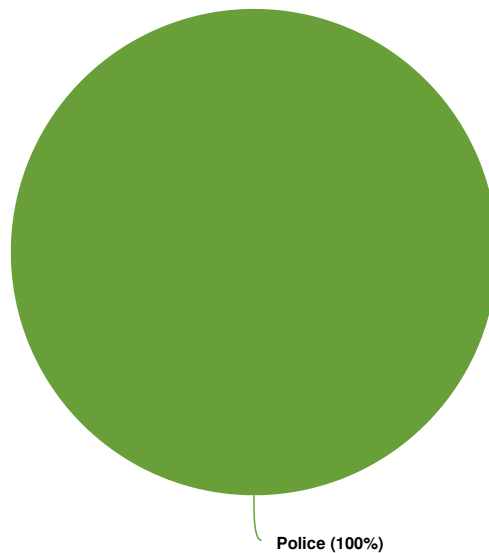


Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source				
Fund Balance	\$0.00	\$63,974.56	\$63,974.56	0%
Miscellaneous	\$281.84	\$612.00	\$612.00	0%
Total Revenue Source:	\$281.84	\$64,586.56	\$64,586.56	0%

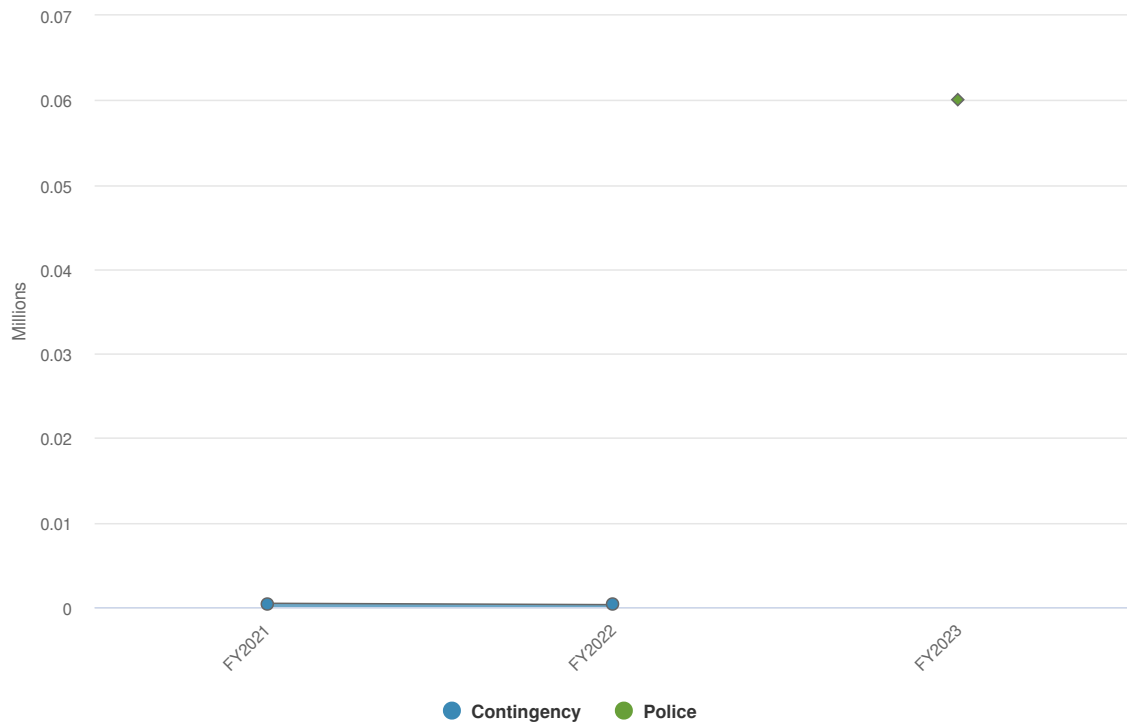
Expenditures by Function

During the FY2023-24 budget year, the Police Department is scheduled to replace their 4X4 patrol vehicle, resulting in the Police Department being projected to be the sole department that is utilizing the Equipment Reserve Fund in order to facilitate replacement of this vehicle.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



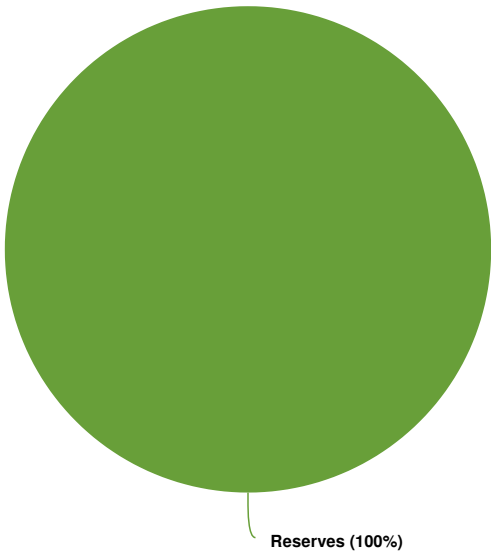
Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures				
Police	\$0.00	\$60,000.00	\$60,000.00	0%
Contingency	\$281.84		\$0.00	N/A
Total Expenditures:	\$281.84	\$60,000.00	\$60,000.00	0%



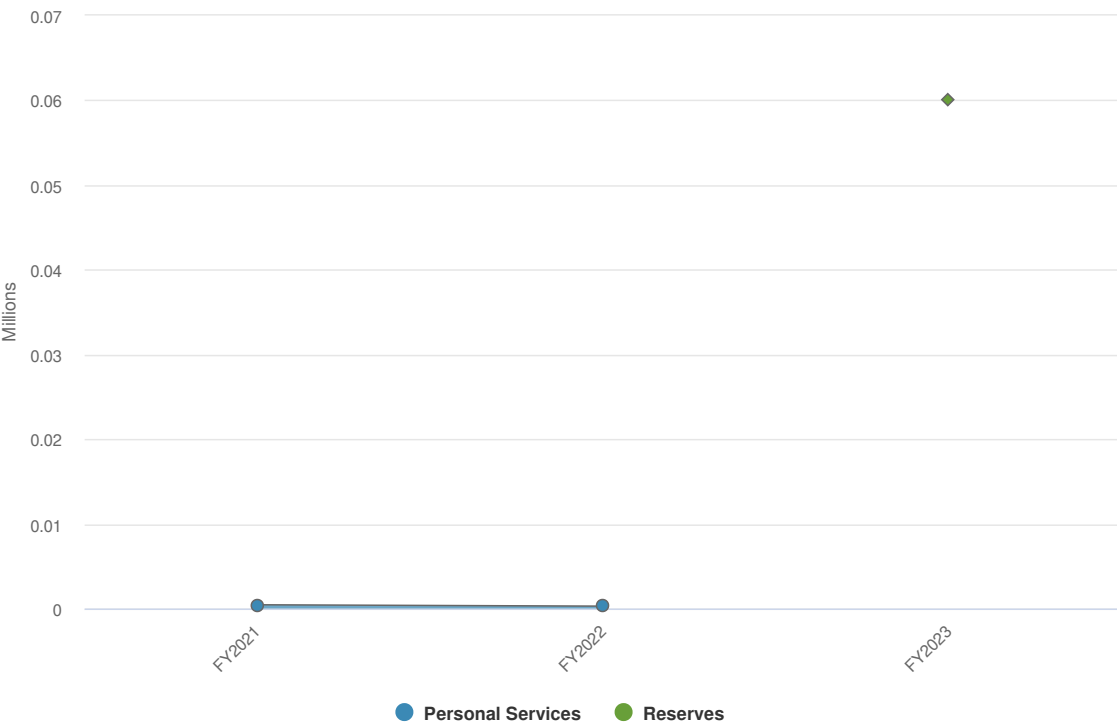
Expenditures by Expense Type

Expenditures by expense type for FY 2023-24 are related to providing for equipment replacement across departments with all needed funds shifted towards reserves.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects				
Personal Services	\$281.84		\$0.00	N/A
Reserves	\$0.00	\$60,000.00	\$60,000.00	0%
Total Expense Objects:	\$281.84	\$60,000.00	\$60,000.00	0%



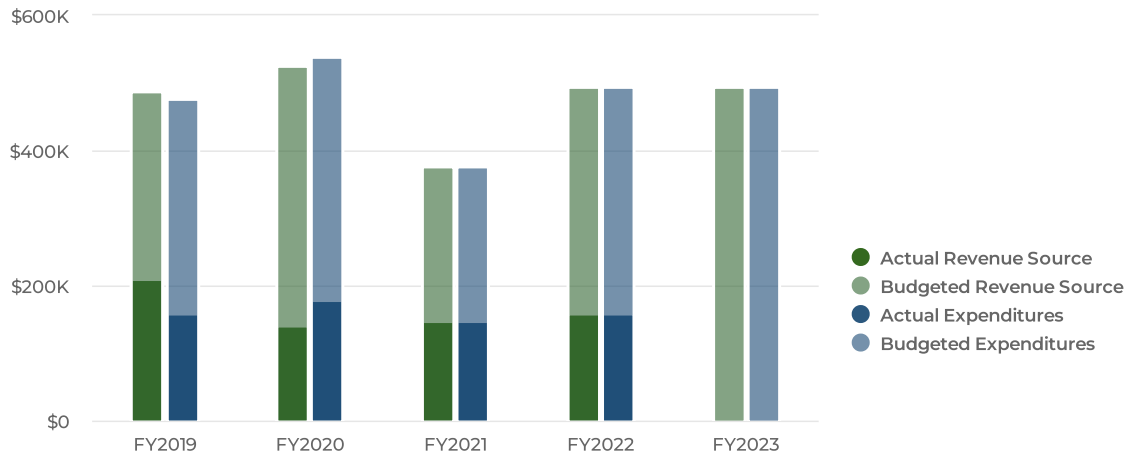


Street Fund

The Street Fund accounts for the City's share of the State of Oregon's special gas tax revenues. This revenue is restricted to street related maintenance and repair, including sidewalks and storm drains, and street improvements. Funding from permit fees, intergovernmental revenues and miscellaneous revenues also support street-related activities. This fund is also classified as a Special Revenue Fund and is legally restricted to expenditure for specified purposes.

Summary

Columbia City is projecting \$495.38K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$495.38K in FY2023.

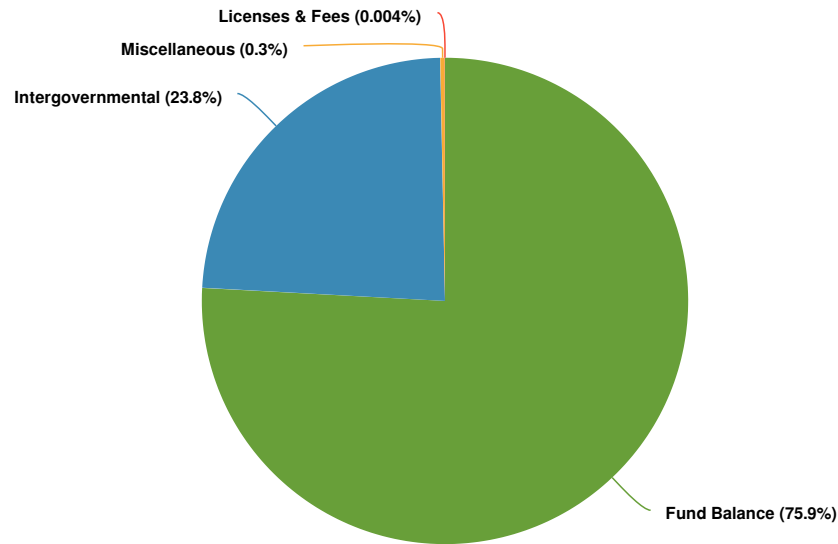


Revenues and expenses are attributed to the direct payments from the American Rescue Plan Act (ARPA) of 2021 and projected intergovernmental grant funds to the city. The funding enables the city to plan and accomplish infrastructure projects in order to ensure and improve upon the extension of governmental services.

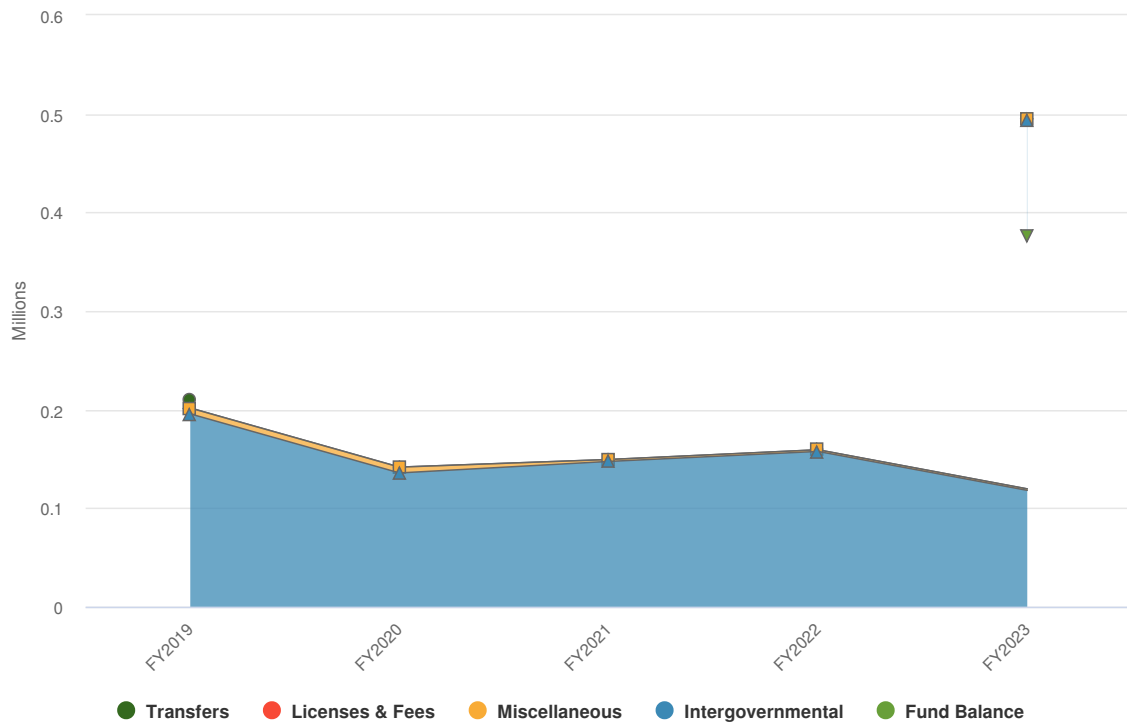
Revenues by Source

Fund balance revenues, that which remains from revenue balances for the current fiscal year after they are tabulated in comparison to the upcoming year's expenses and revenue estimates, remains the largest source of revenue for the street fund. Intergovernmental revenue, primarily in the form of Oregon State Highway Tax payments to the city, equates to almost 24% of the revenue for the fund's revenue.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

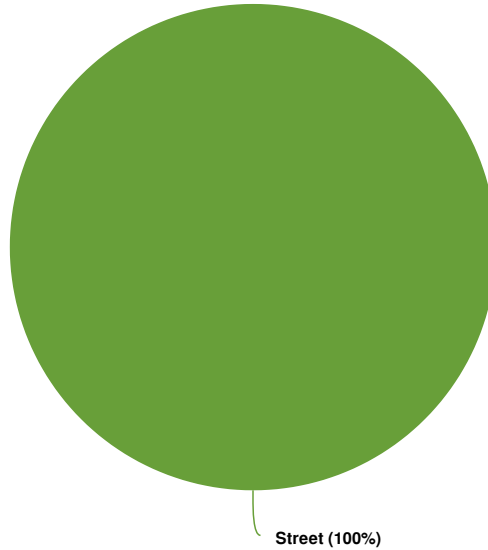


Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source				
Fund Balance	\$0.00	\$375,855.04	\$375,855.04	0%
Licenses & Fees	\$15.00	\$20.00	\$20.00	0%
Intergovernmental	\$157,507.25	\$118,000.00	\$118,000.00	0%
Miscellaneous	\$1,670.47	\$1,500.00	\$1,500.00	0%
Total Revenue Source:	\$159,192.72	\$495,375.04	\$495,375.04	0%

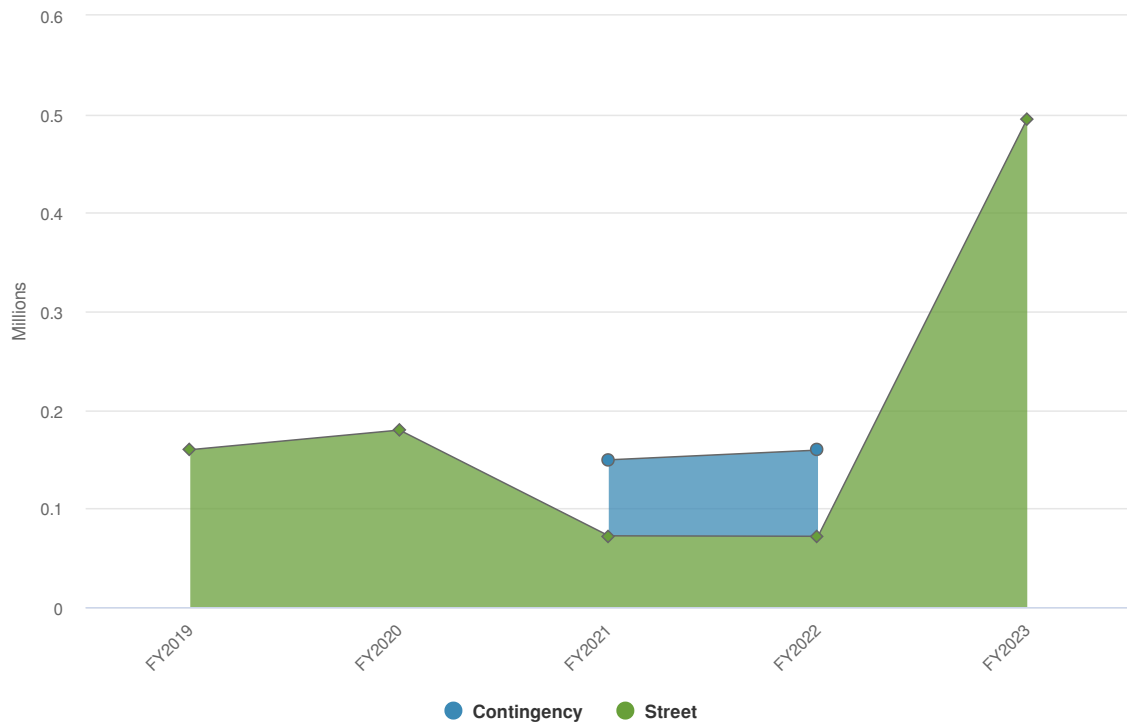
Expenditures by Function

Street fund revenues are to be spent exclusively within the street fund.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



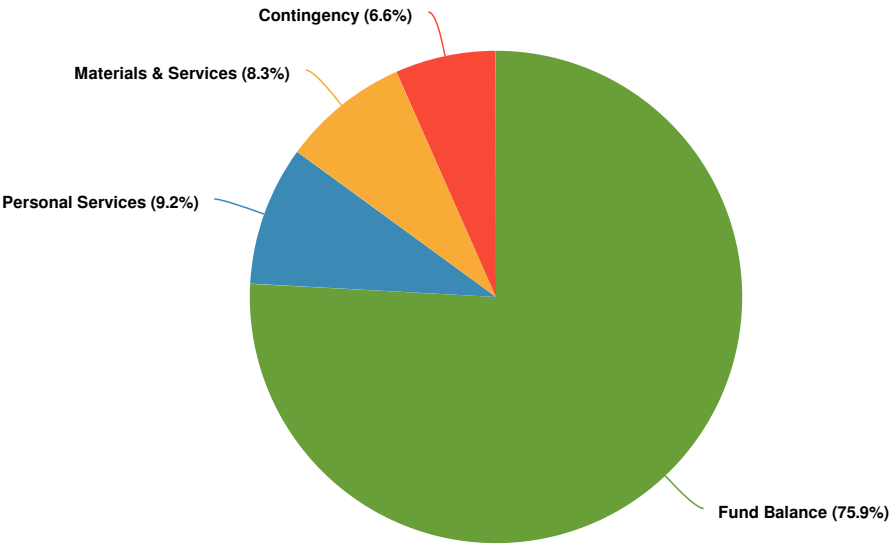
Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures				
Street	\$71,741.76	\$495,375.44	\$495,375.44	0%
Contingency	\$87,450.96		\$0.00	N/A
Total Expenditures:	\$159,192.72	\$495,375.44	\$495,375.44	0%



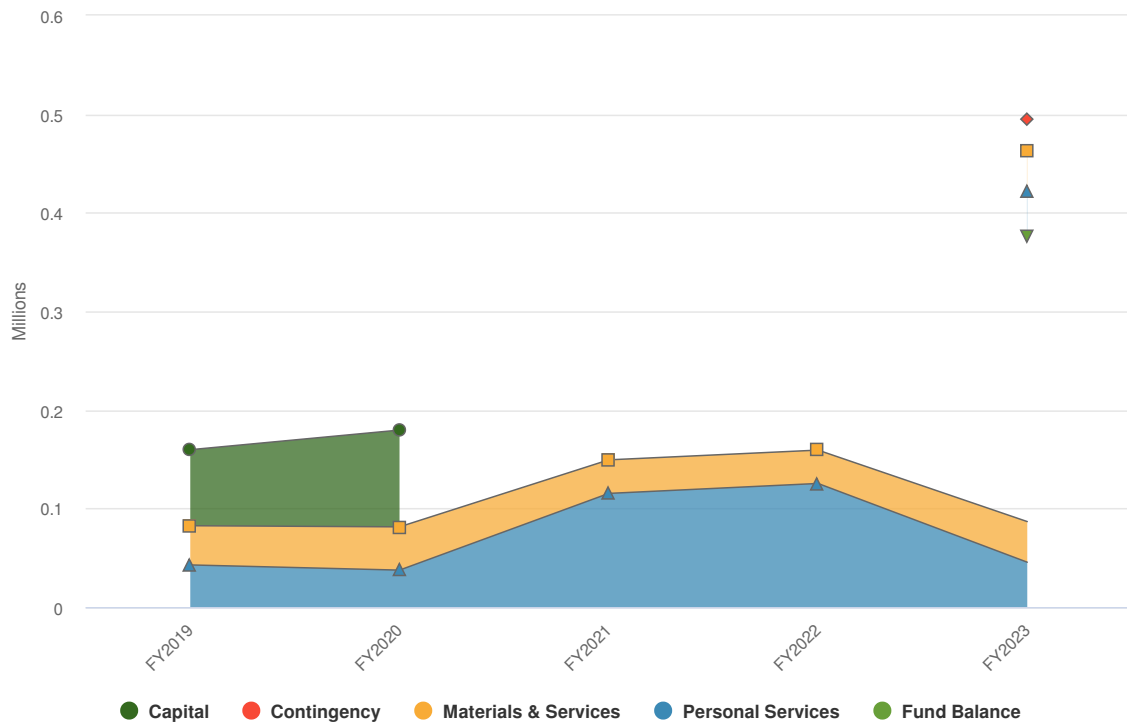
Expenditures by Expense Type

The fund balance remains the largest expenditure at almost 76% of the expenses by type, with personal services, contingency, and materials & services costs capturing the remainder of the expenditures by expense type. This is reflective of the majority of the annual work being done within the street fund consisting of crack seal work within the city by the Public Works Department, as well as a projected street pavement restoration project. .

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects				
Personal Services	\$125,355.67	\$45,157.44	\$45,457.44	0.7%
Materials & Services	\$33,837.05	\$36,516.96	\$41,216.96	12.9%
Contingency	\$0.00	\$37,846.00	\$32,846.00	-13.2%
Fund Balance	\$0.00	\$375,855.04	\$375,855.04	0%
Total Expense Objects:	\$159,192.72	\$495,375.44	\$495,375.44	0%



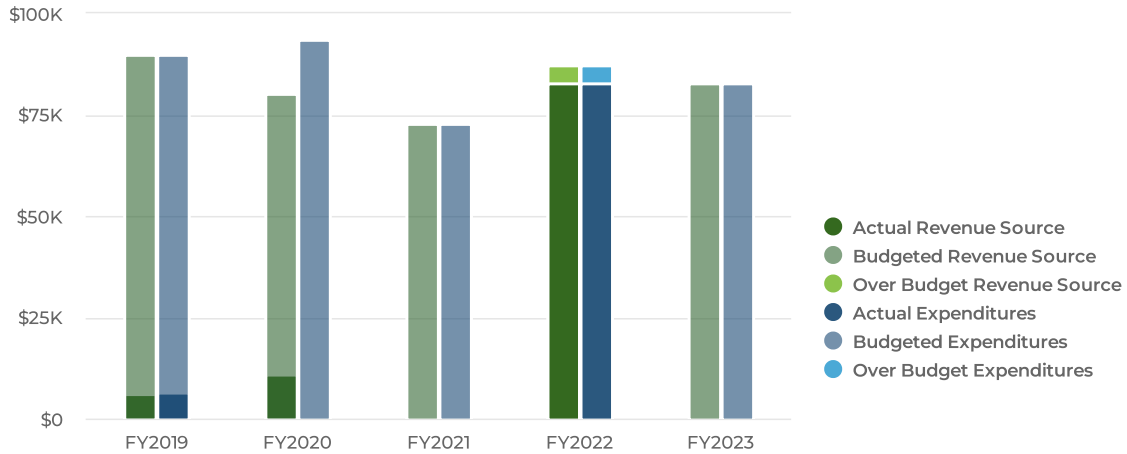


Street Development Fund

The Street Development Fund was established in accordance with state law to account for Street System Development Charges, which are designed to finance the construction, extension or enlargement of transportation facilities. This fund is also classified as a Special Revenue Fund and is legally restricted to expenditure for specified purposes.

Summary

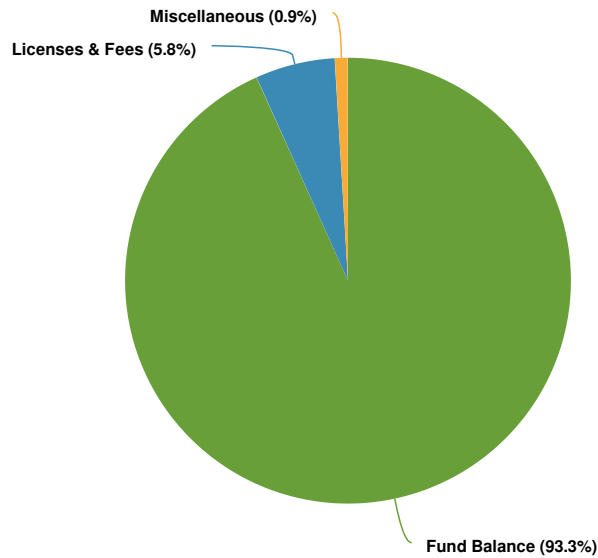
Columbia City is projecting \$83.11K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$83.11K in FY2023.



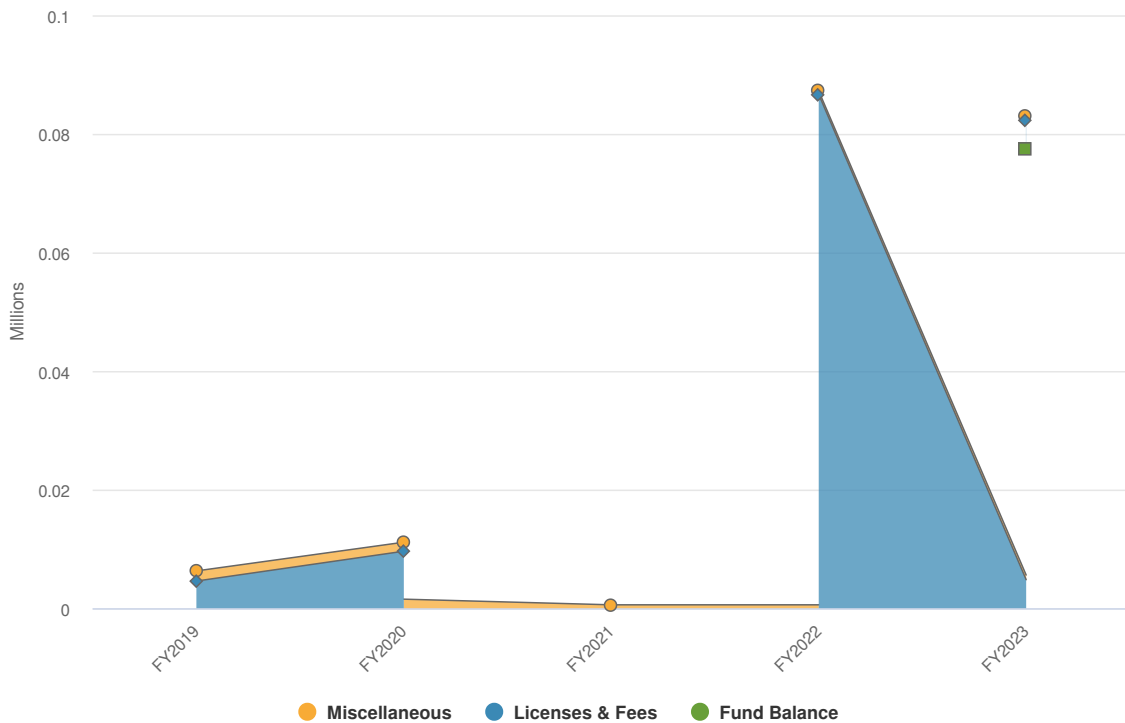
Revenues by Source

Fund balance revenues make up the vast majority of the revenue for the Street Development Fund. Licenses and Fees are estimated to contribute 5.8% to the revenue picture, with Miscellaneous Revenue estimates showing less than 1% impact on the revenue portion of this fund's budget.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

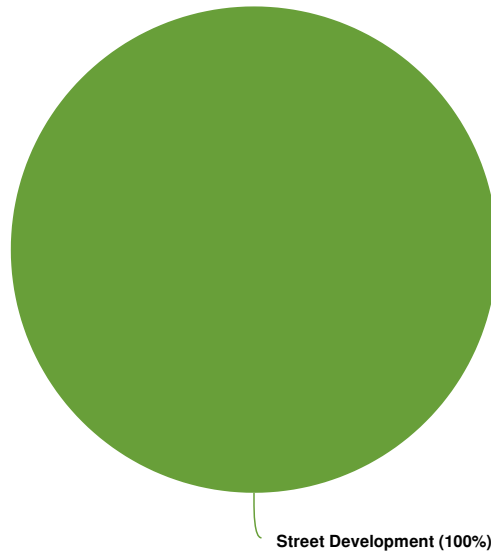


Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source				
Fund Balance	\$0.00	\$77,522.32	\$77,522.32	0%
Licenses & Fees	\$86,662.80	\$4,804.00	\$4,804.00	0%
Miscellaneous	\$566.99	\$784.00	\$784.00	0%
Total Revenue Source:	\$87,229.79	\$83,110.32	\$83,110.32	0%

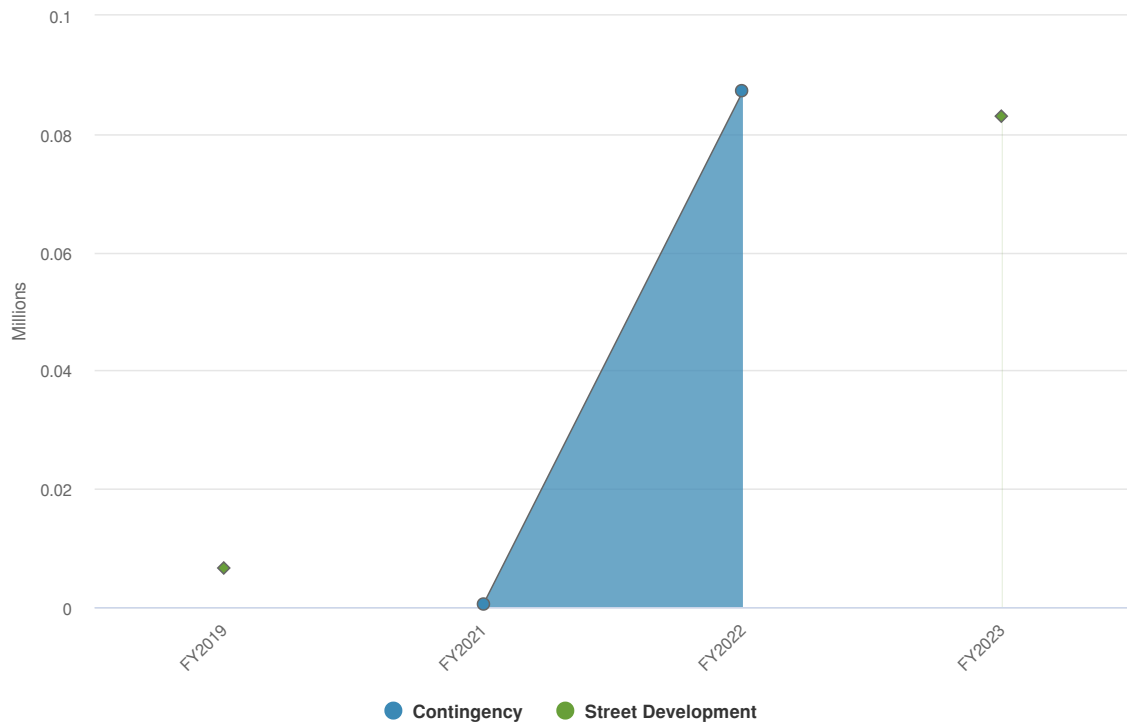
Expenditures by Function

As in the last fiscal year, the budgeted expenditures within the Street Development Fund are solely designated to take place within the fund as they are reserved for it's use.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



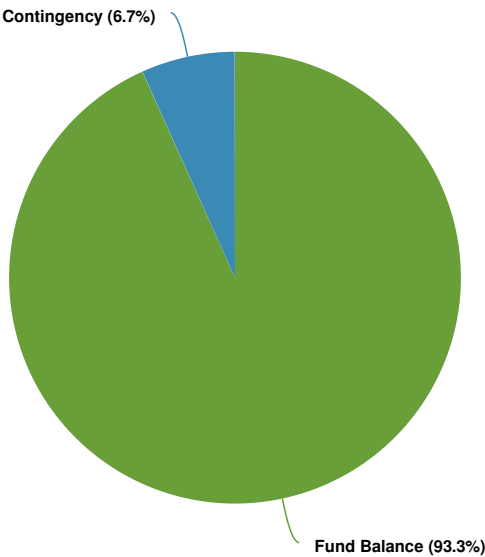
Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures				
Street Development	\$0.00	\$83,110.32	\$83,110.32	0%
Contingency	\$87,229.79		\$0.00	N/A
Total Expenditures:	\$87,229.79	\$83,110.32	\$83,110.32	0%



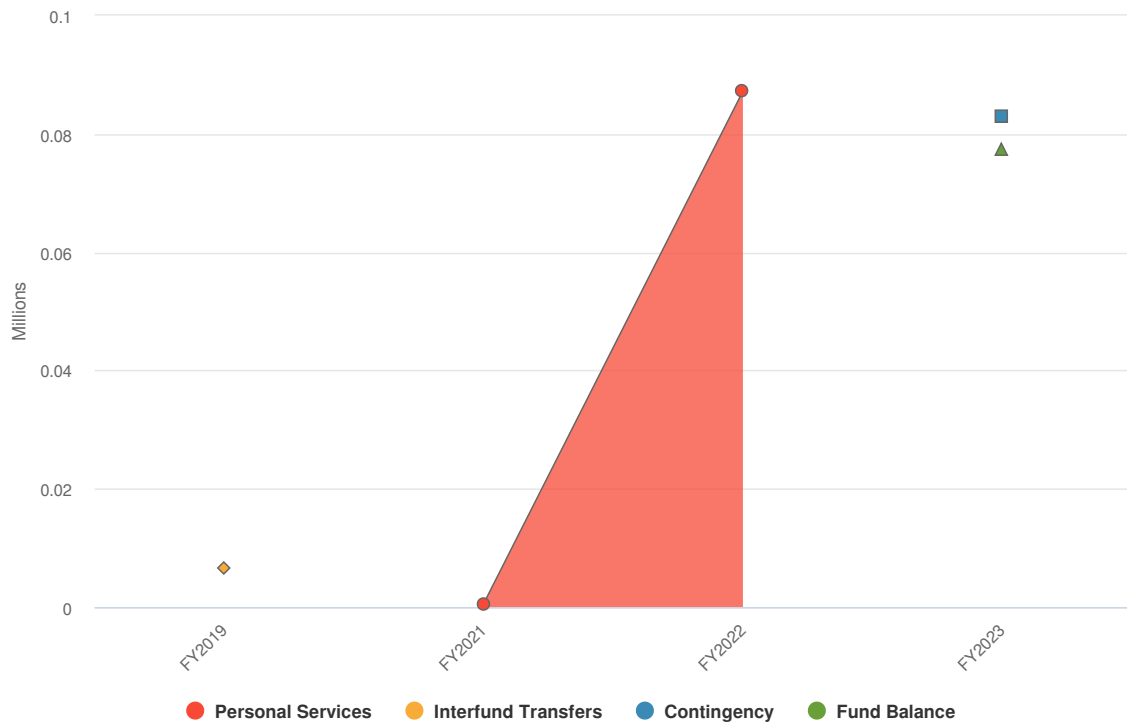
Expenditures by Expense Type

Expenditures within the Street Development Fund, like revenues, lie primarily within the Fund Balance line item, representing 93.3% of the fund's expenditures.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects				
Personal Services	\$87,229.79		\$0.00	N/A
Contingency	\$0.00	\$5,588.00	\$5,588.00	0%
Fund Balance	\$0.00	\$77,522.32	\$77,522.32	0%
Total Expense Objects:	\$87,229.79	\$83,110.32	\$83,110.32	0%



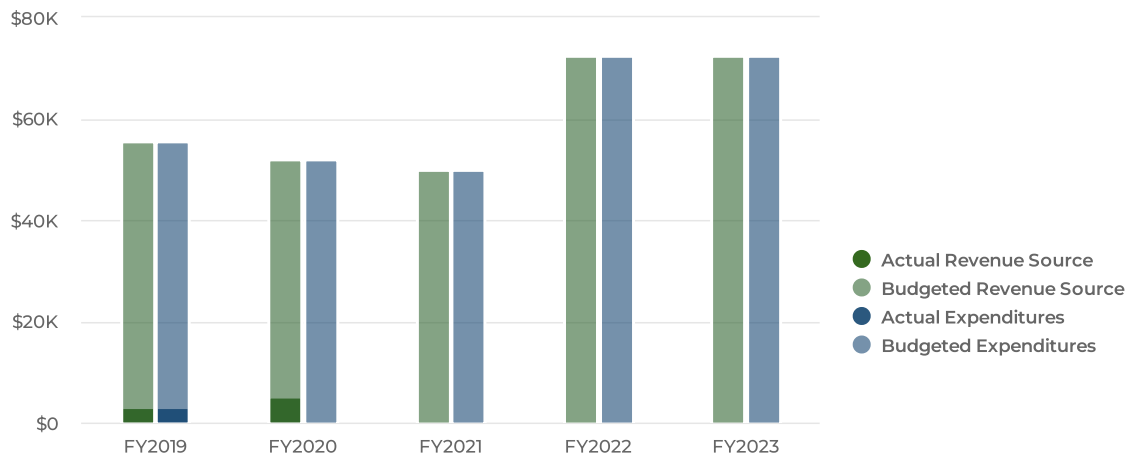


Parks Development Fund

The Park Development Fund, also classified as a Special Revenue Fund and therefore restricted in its use, was established in accordance with state law to account for Park System Development Charges, which are designed to finance the construction, extension or enlargement of parks and recreation facilities.

Summary

Columbia City is projecting \$72.71K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$72.71K in FY2023.

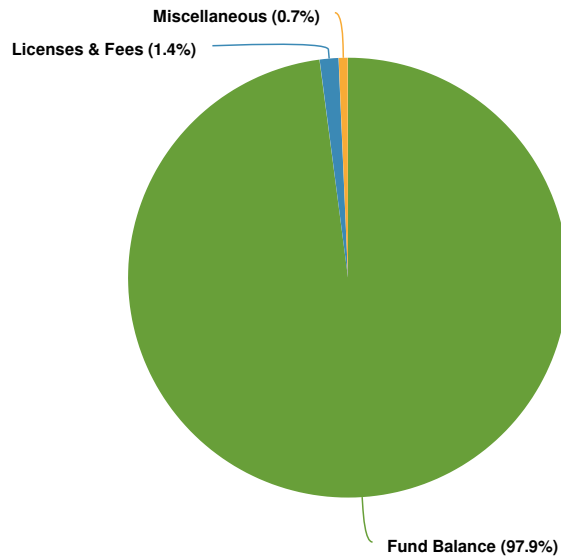


Funding summary shows the relationship between both revenues and expenditures increasing for the previous fiscal year due to the completion of the Rivers Walk Trail System Project that runs along McBride Creek.

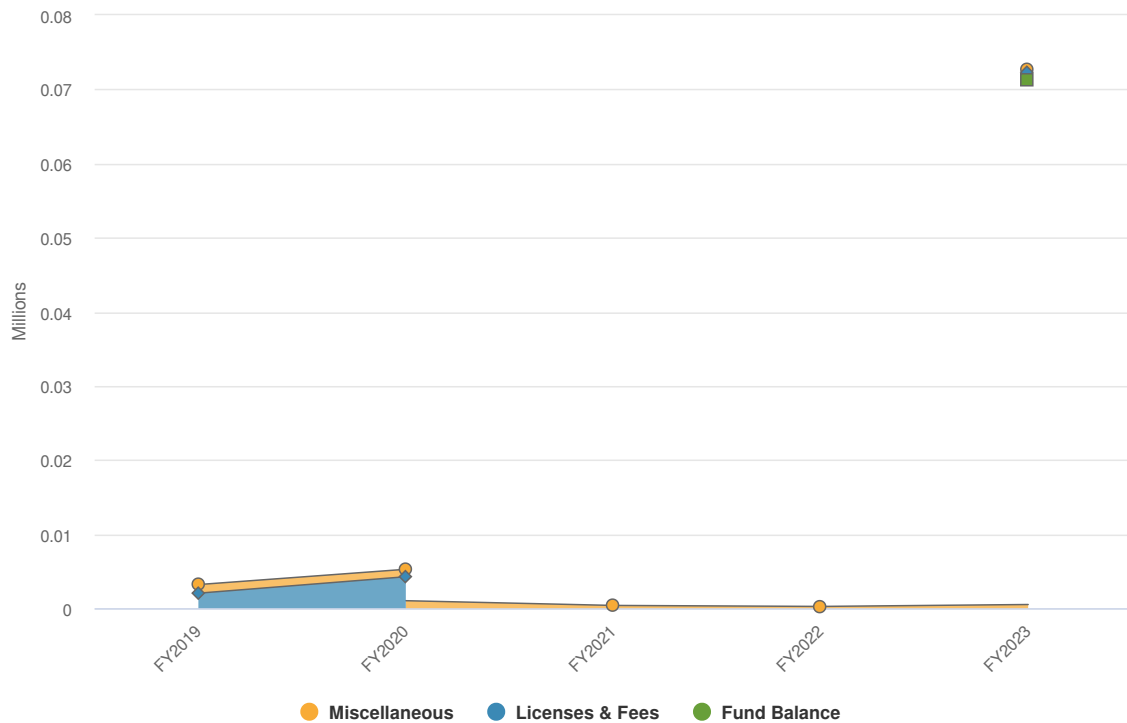
Revenues by Source

Fund balance makes up the majority of the revenue for the Park Development Fund, which comprised of 97.9% of the revenue estimates. Licenses & Fees and Miscellaneous revenue also account for the remainder of the revenues.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

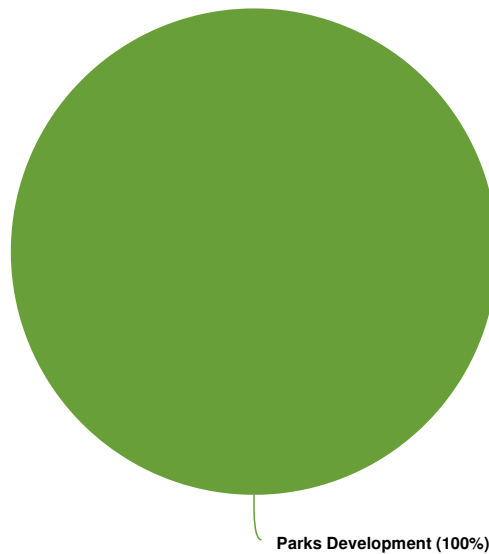


Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source				
Fund Balance	\$0.00	\$71,218.32	\$71,218.32	0%
Licenses & Fees	\$0.00	\$1,000.00	\$1,000.00	0%
Miscellaneous	\$234.05	\$492.00	\$492.00	0%
Total Revenue Source:	\$234.05	\$72,710.32	\$72,710.32	0%

Expenditures by Function

As this fund is limited to expenditures specific to park development, the below graph shows that all expenditure must remain specific to this fund.

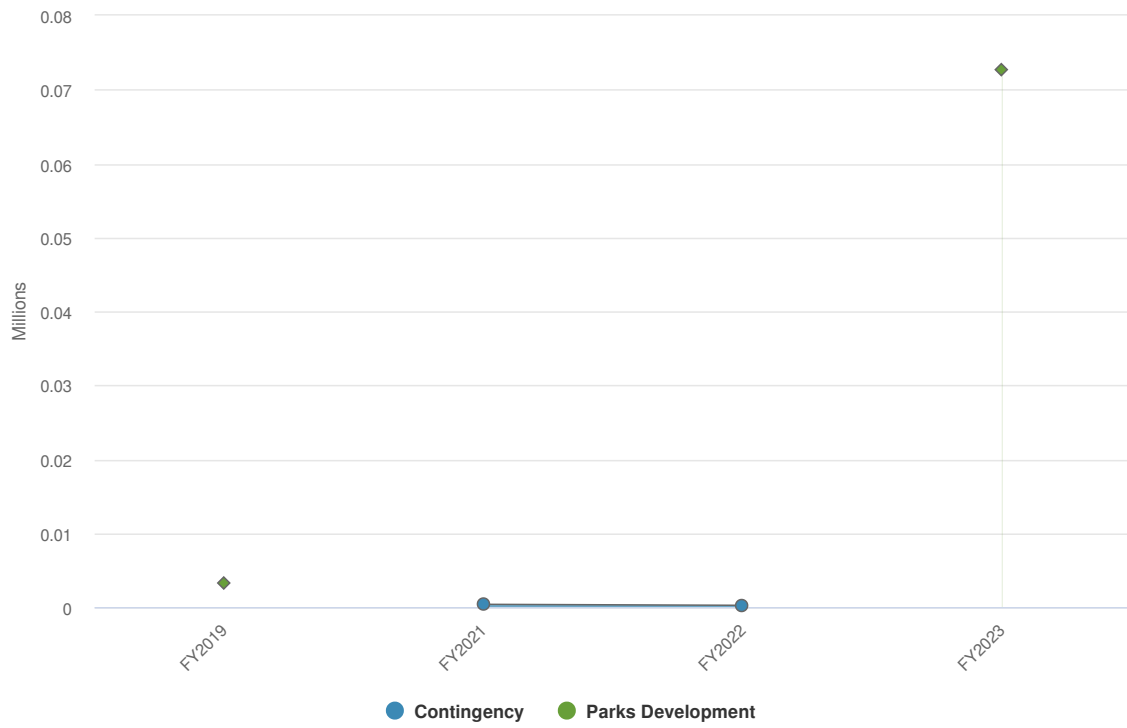
Budgeted Expenditures by Function



Parks Development (100%)



Budgeted and Historical Expenditures by Function



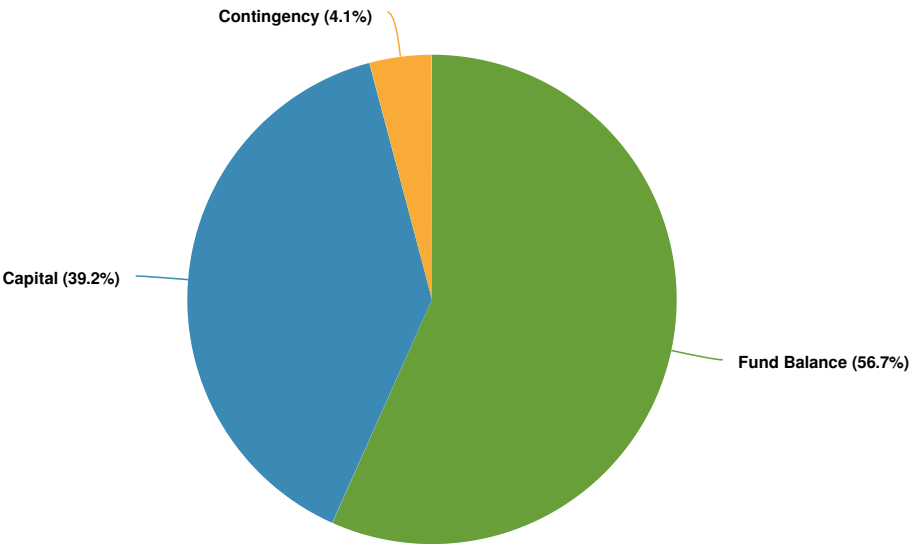
Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures				
Parks Development	\$0.00	\$72,710.32	\$72,710.32	0%
Contingency	\$234.05		\$0.00	N/A
Total Expenditures:	\$234.05	\$72,710.32	\$72,710.32	0%



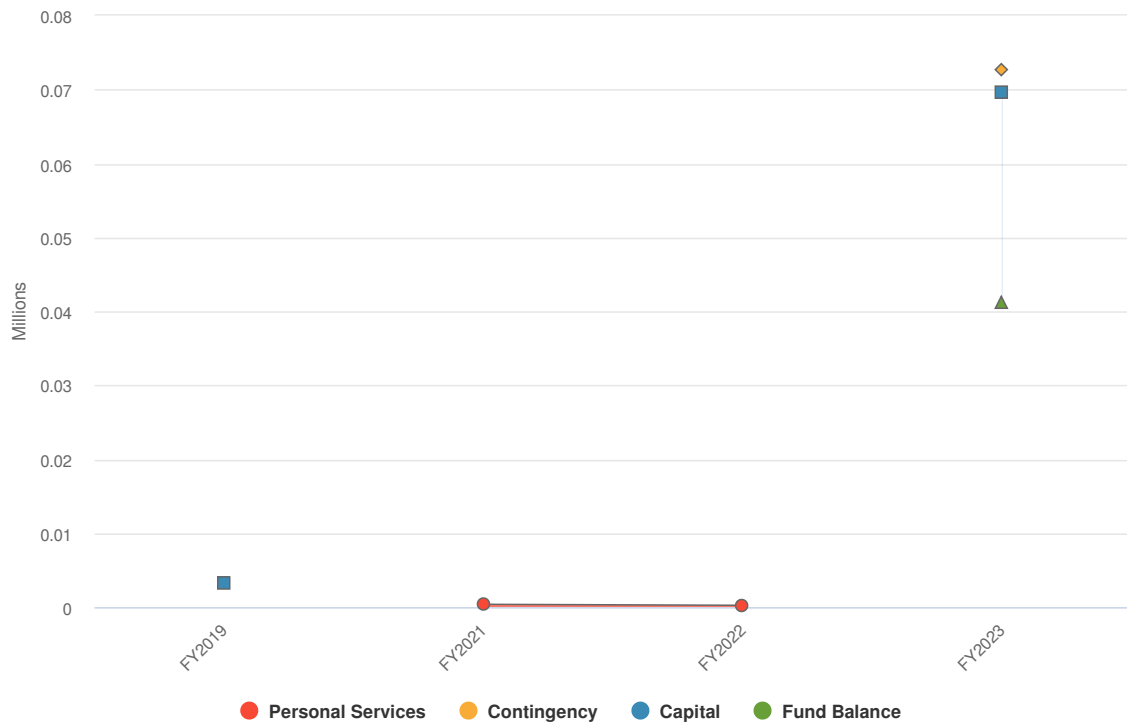
Expenditures by Expense Type

The graph below depicts the budgeted expenditures by expense type, with fund balance representing 56.7%, capital equaling 39.2% and contingency funds allowing for 4.1% in expenses.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects				
Personal Services	\$234.05		\$0.00	N/A
Capital	\$0.00	\$28,500.00	\$28,500.00	0%
Contingency	\$0.00	\$2,992.00	\$2,992.00	0%
Fund Balance	\$0.00	\$41,218.32	\$41,218.32	0%
Total Expense Objects:	\$234.05	\$72,710.32	\$72,710.32	0%



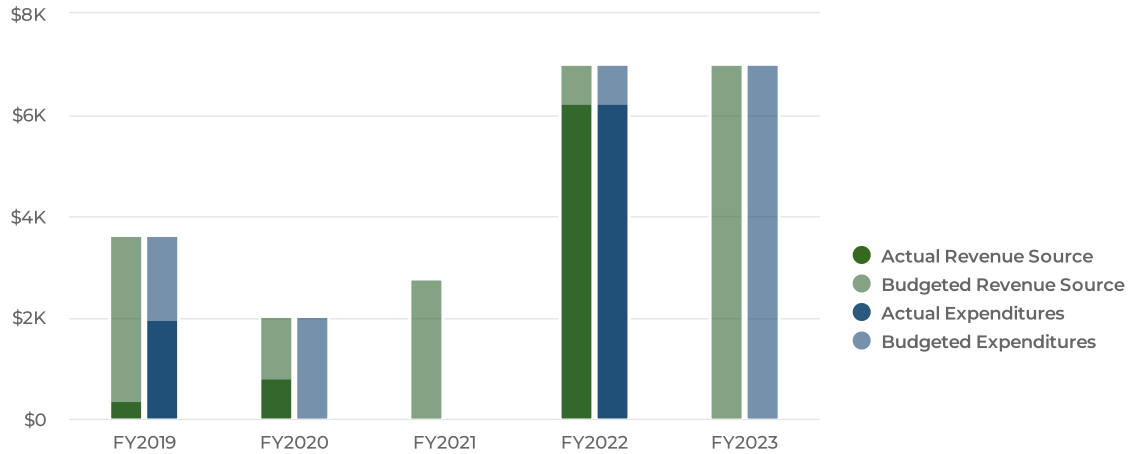


Storm Drain Development Fund

The Storm Drain Development Fund was established in accordance with state law to account for Storm Drain System Development Charges, which are designed to finance the construction, extension or enlargement of storm drain facilities. It is classified as a Special Revenue Fund where its revenue sources are legally restricted to expenditure for specified purposes.

Summary

Columbia City is projecting \$7.02K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$7.02K in FY2023.

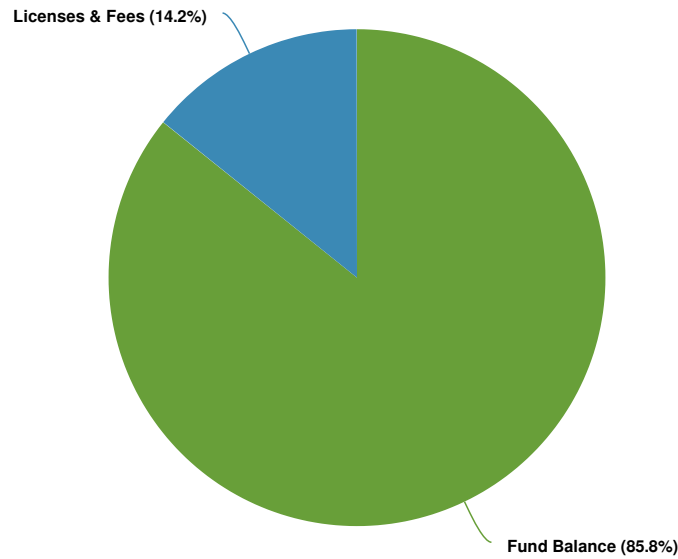


Storm drain expenditures are expected to increase in the projects that affect system usage, and are restricted for their use within the Storm Drain Development Fund.

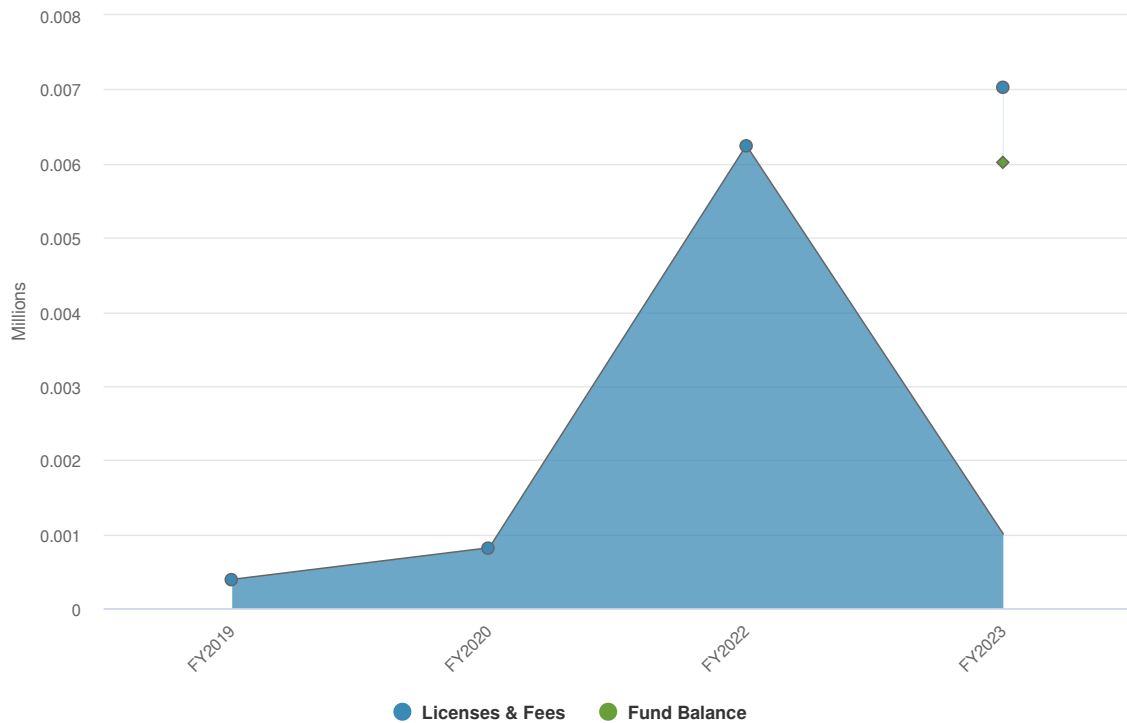
Revenues by Source

Fund balance, at 85.8% of the sourced revenues, makes up the majority of the revenues for the Storm Drain Development Fund. Licenses & Fees are estimated to provide 14.2% of the needed revenues over the next fiscal year.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

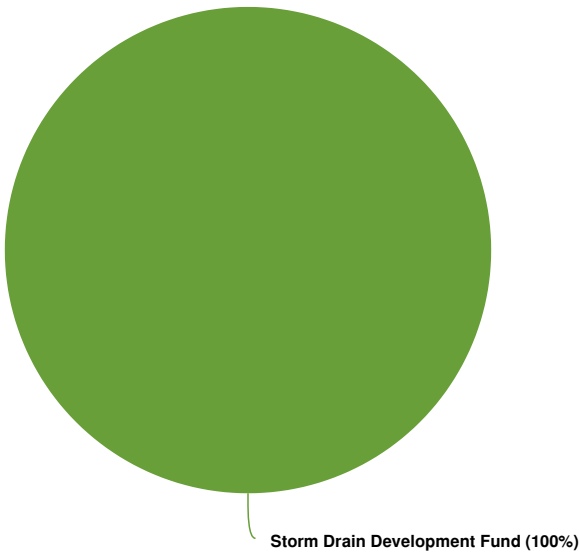


Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source				
Fund Balance	\$0.00	\$6,022.48	\$6,022.48	0%
Licenses & Fees	\$6,245.15	\$1,000.00	\$1,000.00	0%
Total Revenue Source:	\$6,245.15	\$7,022.48	\$7,022.48	0%

Expenditures by Fund

Like the city's other restricted funds, the graph below shows that all expenditures within the fund are solely for the purposes of projects for improvements within the city's storm drain system.

2024 Expenditures by Fund



Storm Drain Development Fund (100%)



Budgeted and Historical 2024 Expenditures by Fund



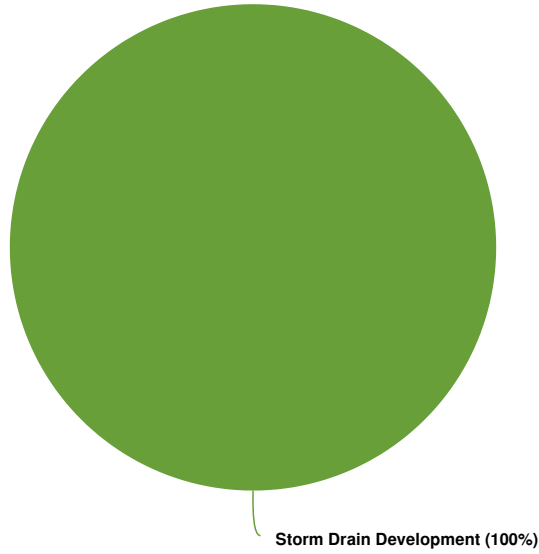
Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Storm Drain Development Fund	\$6,245.15	\$7,022.48	\$7,022.48	0%
Total Storm Drain Development Fund:	\$6,245.15	\$7,022.48	\$7,022.48	0%



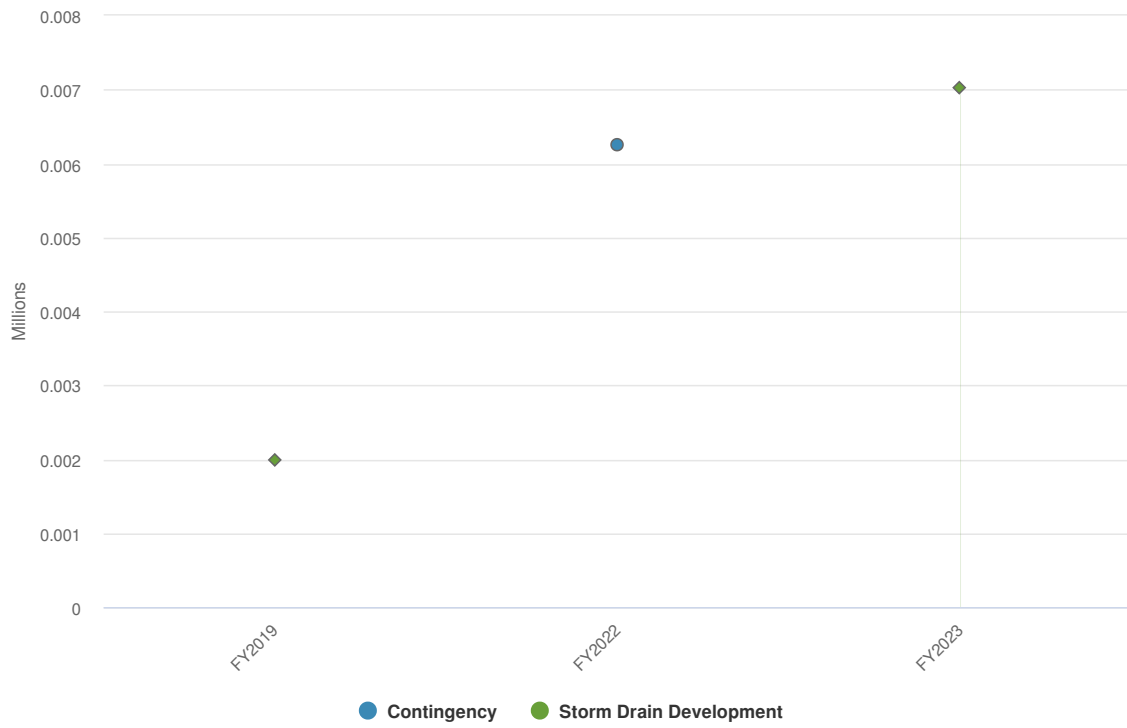
Expenditures by Function

Similar to last year's budget, and with all funds that are restricted in their use, budgeted expenditures by function are solely tied to those projects that improve the storm drain system within Columbia City.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



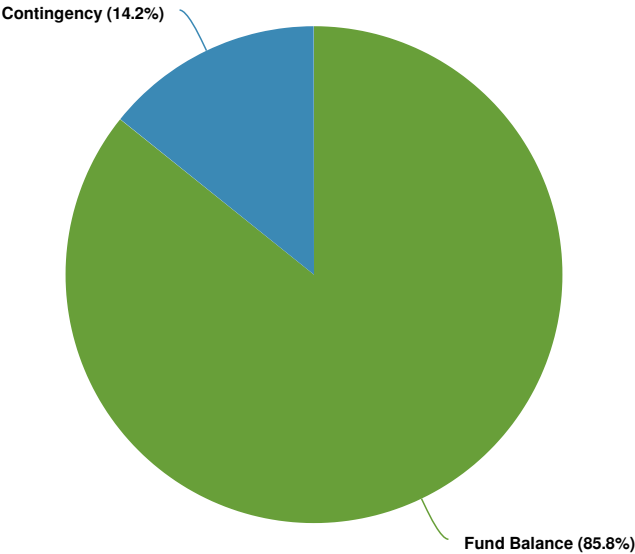
Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures				
Storm Drain Development	\$0.00	\$7,022.48	\$7,022.48	0%
Contingency	\$6,245.15		\$0.00	N/A
Total Expenditures:	\$6,245.15	\$7,022.48	\$7,022.48	0%



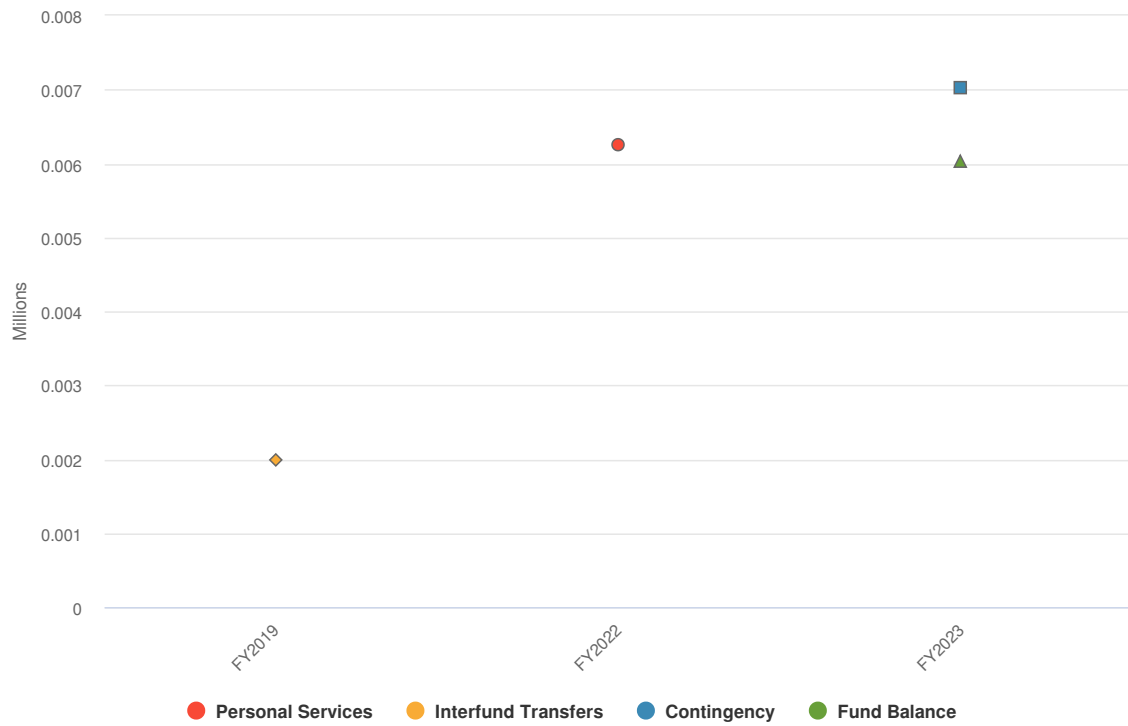
Expenditures by Expense Type

The graph below shows that contingency funds provide 14.2% of the FY2023-24 expenditures by expense type for the Storm Drain Development Fund, and that Fund Balance provides the remainder, or 85.8%.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects				
Personal Services	\$6,245.15		\$0.00	N/A
Contingency	\$0.00	\$1,000.00	\$1,000.00	0%
Fund Balance	\$0.00	\$6,022.48	\$6,022.48	0%
Total Expense Objects:	\$6,245.15	\$7,022.48	\$7,022.48	0%





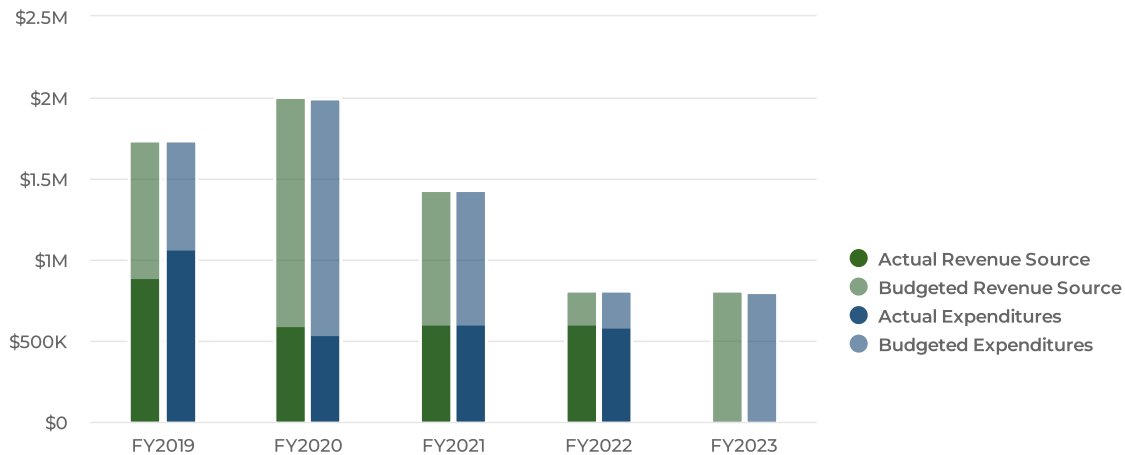
Water Fund

The Water Fund accounts for all activities related to operating the water distribution system of the City. Revenue is derived from connection fees, charges for services to water users, intergovernmental revenue, loan proceeds and investment earnings.

These funds are classified as Proprietary Enterprise Funds and account for the operations of the City that are financed and operated with the intent that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Summary

Columbia City is projecting \$817.59K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to decrease by 1.2% or \$10K to \$807.59K in FY2023.

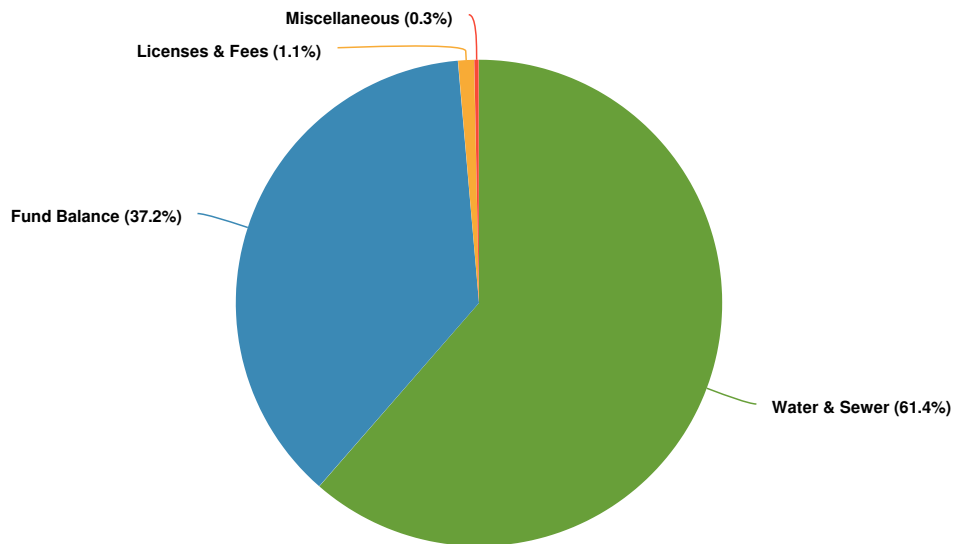


The completion of the city's waterline and seismic retrofit for reservoir(s) project is the reasoning for the overall decrease in both revenues and expenditures within the city's Water Fund.

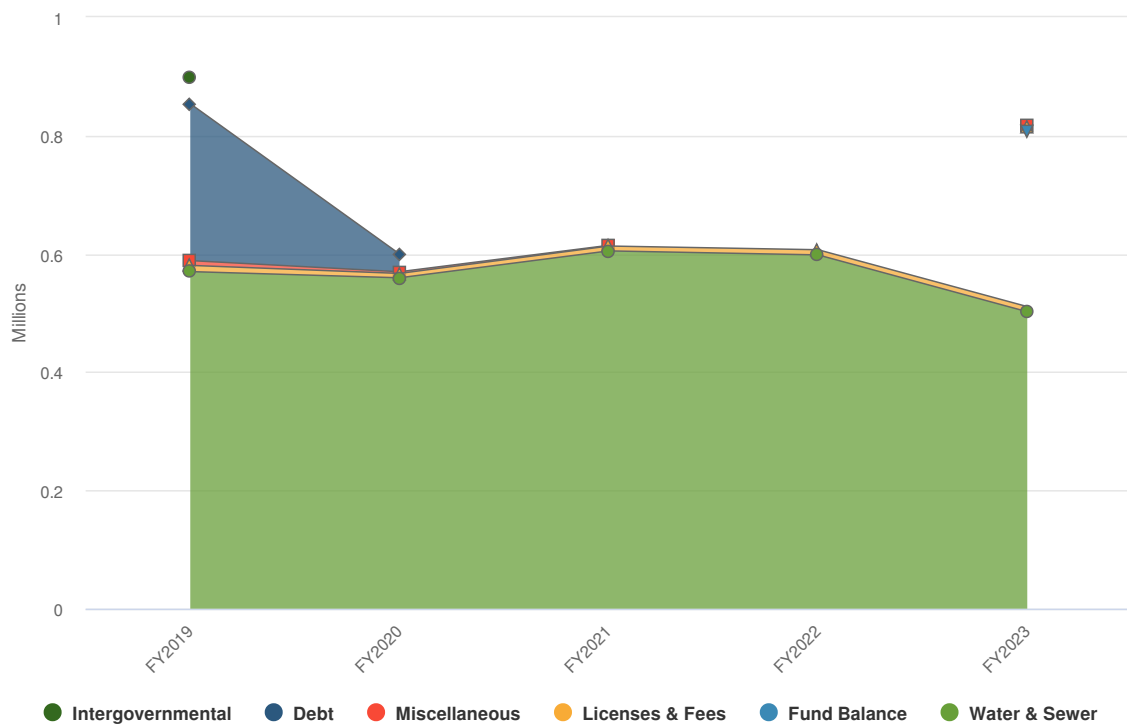
Revenues by Source

Revenue estimates for the city's Water Fund, as shown in the graph below, provide for a 61.4% input from Water and Sewer charges, 37.2% funded through the city's Fund Balance, 1.1% through Licenses & Fees, and 0.3% from Miscellaneous funding.

Projected 2024 Revenues by Source



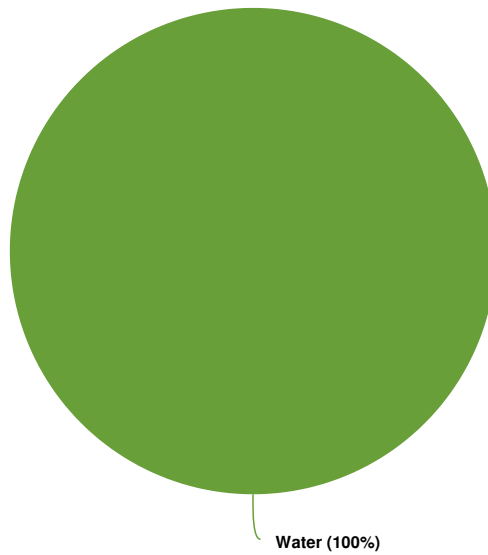
Budgeted and Historical 2024 Revenues by Source



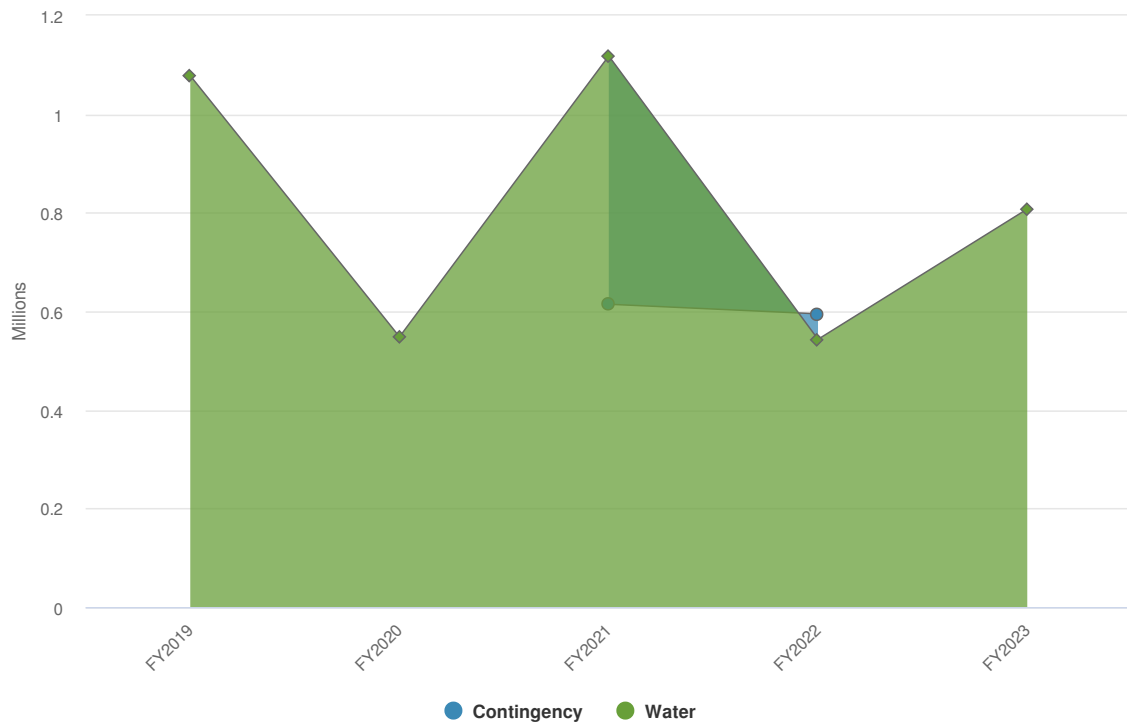
Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source				
Fund Balance	\$0.00	\$304,330.00	\$304,330.00	0%
Licenses & Fees	\$8,720.00	\$8,702.00	\$8,702.00	0%
Water & Sewer	\$598,193.09	\$502,059.00	\$502,059.00	0%
Miscellaneous	\$0.00	\$2,500.00	\$2,500.00	0%
Total Revenue Source:	\$606,913.09	\$817,591.00	\$817,591.00	0%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



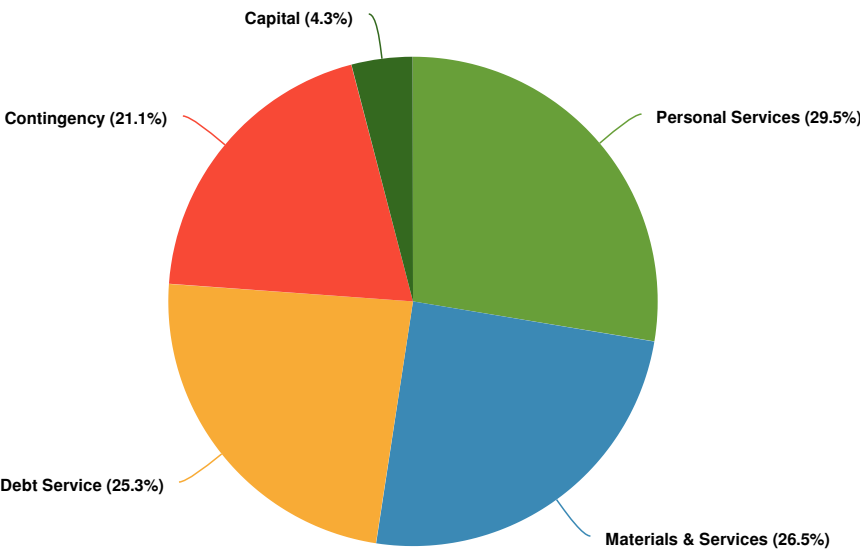
Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures				
Water	\$543,223.55	\$817,590.80	\$807,590.80	-1.2%
Contingency	\$51,651.42		\$0.00	N/A
Total Expenditures:	\$594,874.97	\$817,590.80	\$807,590.80	-1.2%



Expenditures by Expense Type

Capital expenditures account for 4.3% of the Water Fund's expenses with the remainder mostly equally split between Personal Services, Materials & Services, Debt Service, and Contingency funding.

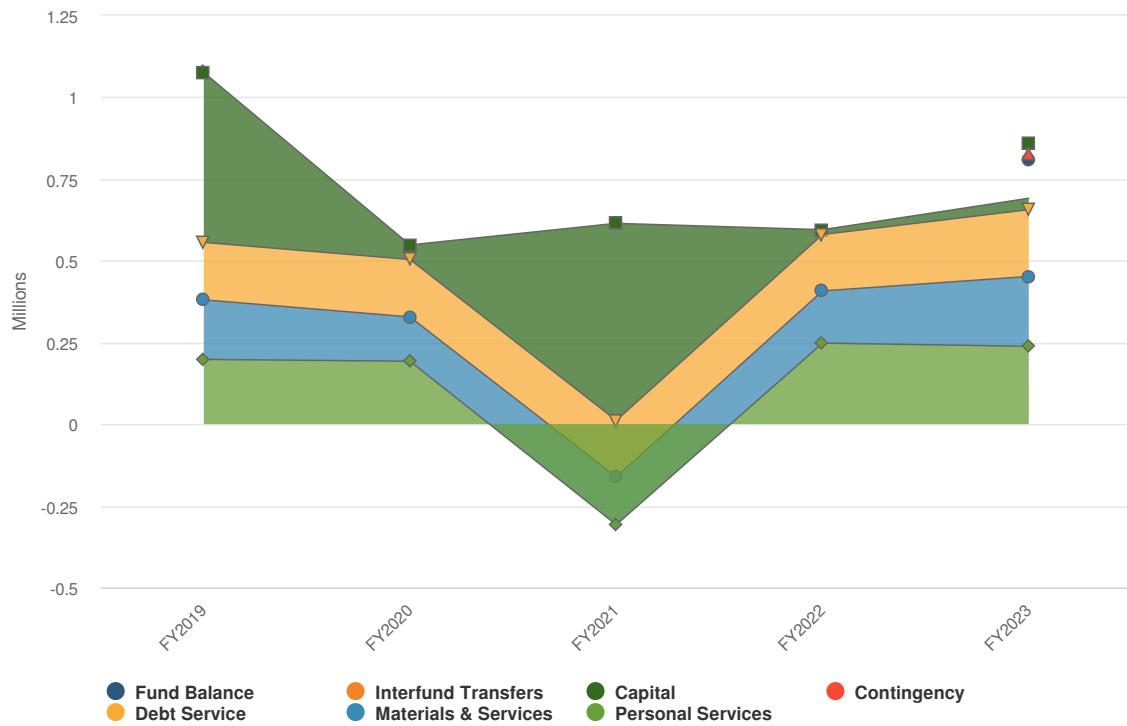
Budgeted Expenditures by Expense Type



Expenditures within the Water Fund are quartered among Contingency expenses (31.5%), Personal Services (29.1%), Debt Service (25%), and Materials & Services (21%).



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects				
Personal Services	\$247,830.72	\$238,048.00	\$238,048.00	0%
Materials & Services	\$159,642.05	\$172,093.92	\$213,718.92	24.2%
Capital	\$14,689.00	\$0.00	\$34,873.00	N/A
Debt Service	\$172,713.20	\$204,475.00	\$204,475.00	0%
Contingency	\$0.00	\$257,152.00	\$170,654.00	-33.6%
Fund Balance	\$0.00	-\$54,178.12	-\$54,178.12	0%
Total Expense Objects:	\$594,874.97	\$817,590.80	\$807,590.80	-1.2%



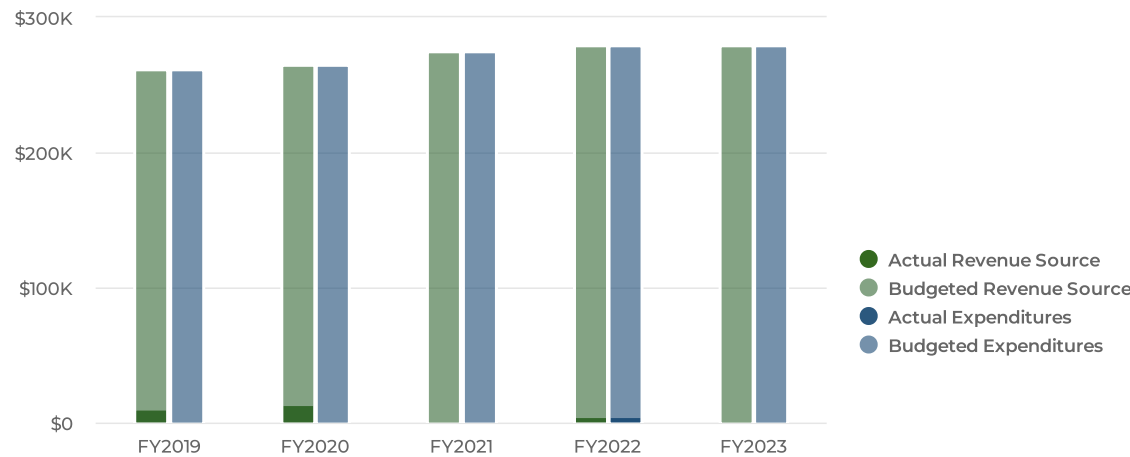


Water Development Fund

The Water Development Fund, also a Proprietary Enterprise Fund, was established in accordance with state law to account for Water System Development Charges, which are designed to finance the construction, extension or enlargement of the water system.

Summary

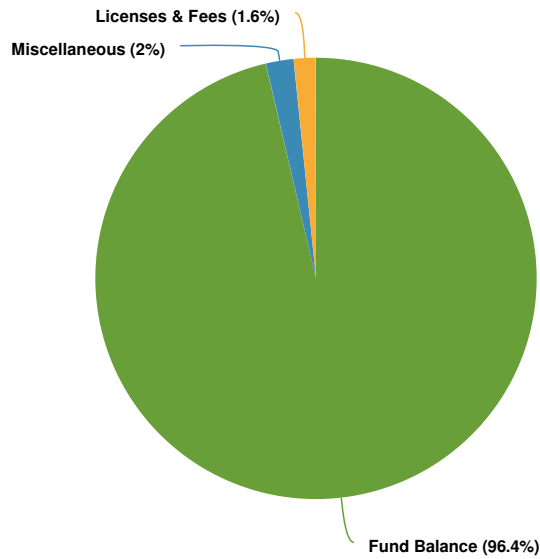
Columbia City is projecting \$279.47K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$279.47K in FY2023.



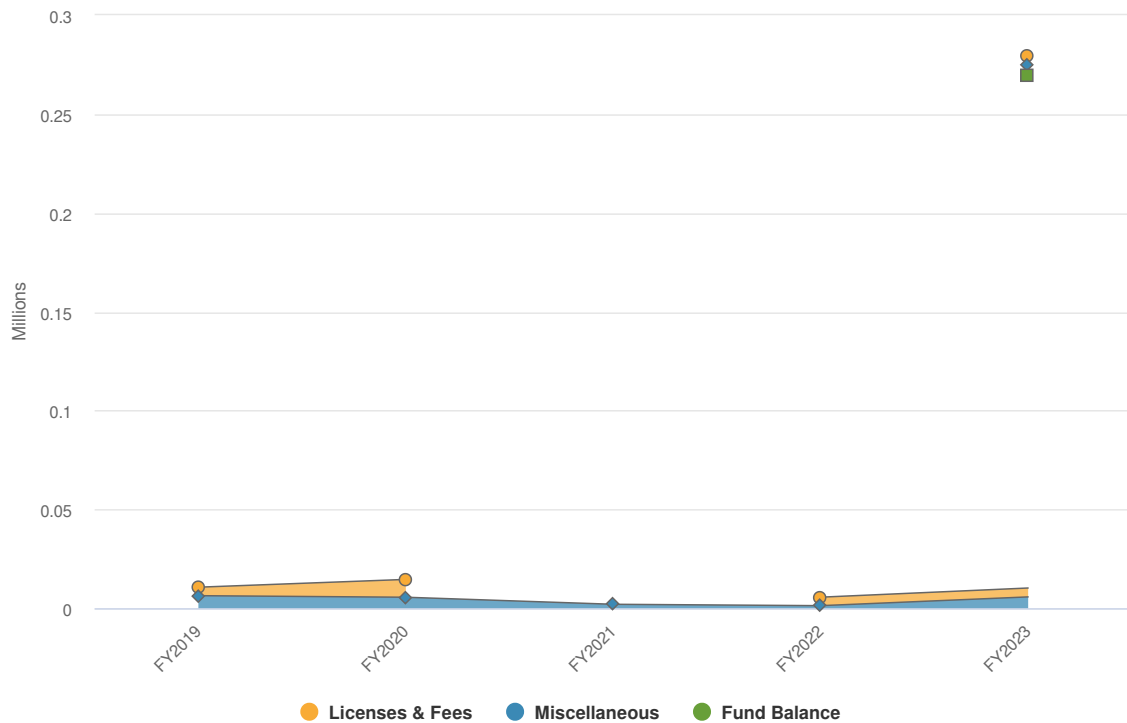
Revenues by Source

The Water Development Fund revenues for the FY2023-24 budget year are comprised of Fund Balance (96.4%), Miscellaneous revenue (2%), and Licenses & Fees (1.6%).

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

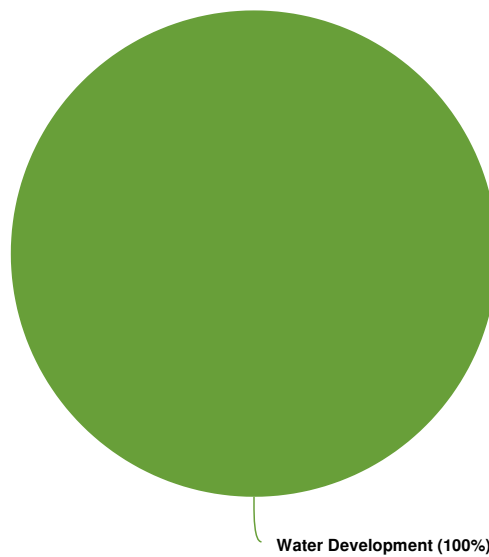


Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source				
Fund Balance	\$0.00	\$269,272.28	\$269,272.28	0%
Licenses & Fees	\$4,292.00	\$4,500.00	\$4,500.00	0%
Miscellaneous	\$1,263.38	\$5,700.00	\$5,700.00	0%
Total Revenue Source:	\$5,555.38	\$279,472.28	\$279,472.28	0%

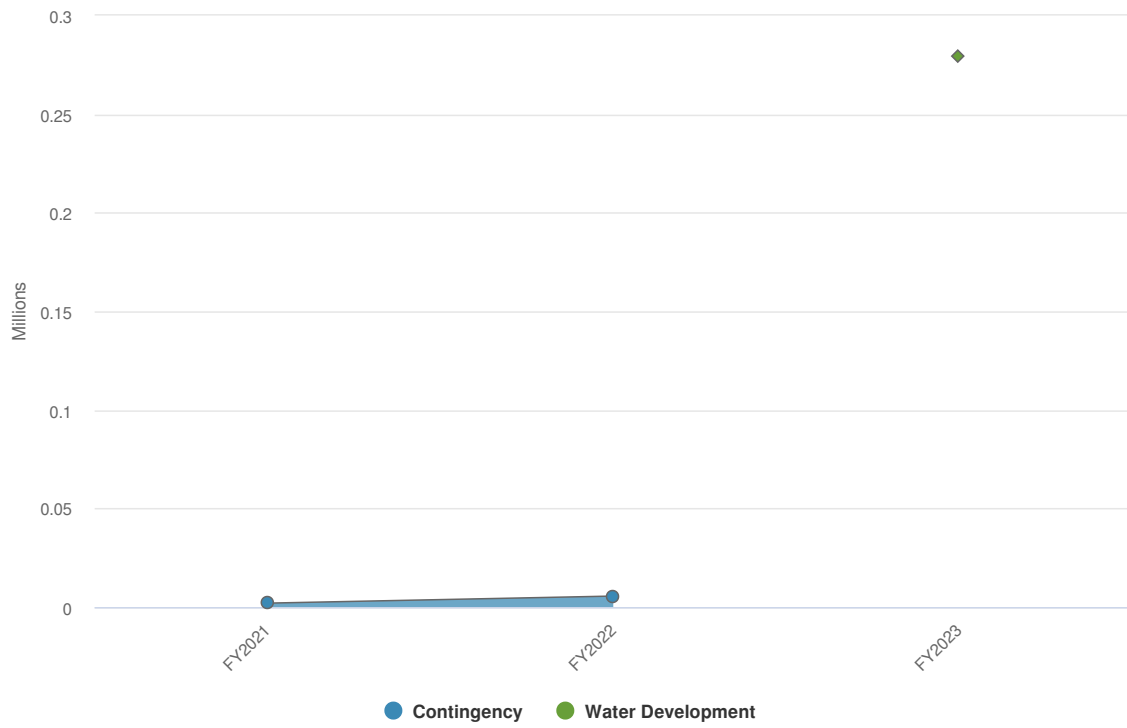
Expenditures by Function

Like the city's other restricted funds, the graph below shows all expenditures are specific to the use of the Water Development Fund.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



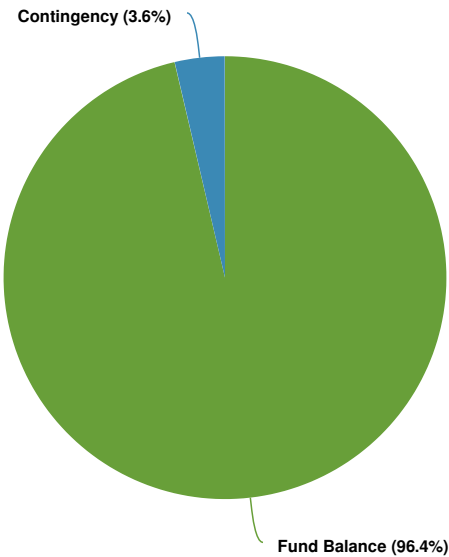
Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures				
Water Development	\$0.00	\$279,472.28	\$279,472.28	0%
Contingency	\$5,555.38	\$0.00	\$0.00	0%
Total Expenditures:	\$5,555.38	\$279,472.28	\$279,472.28	0%



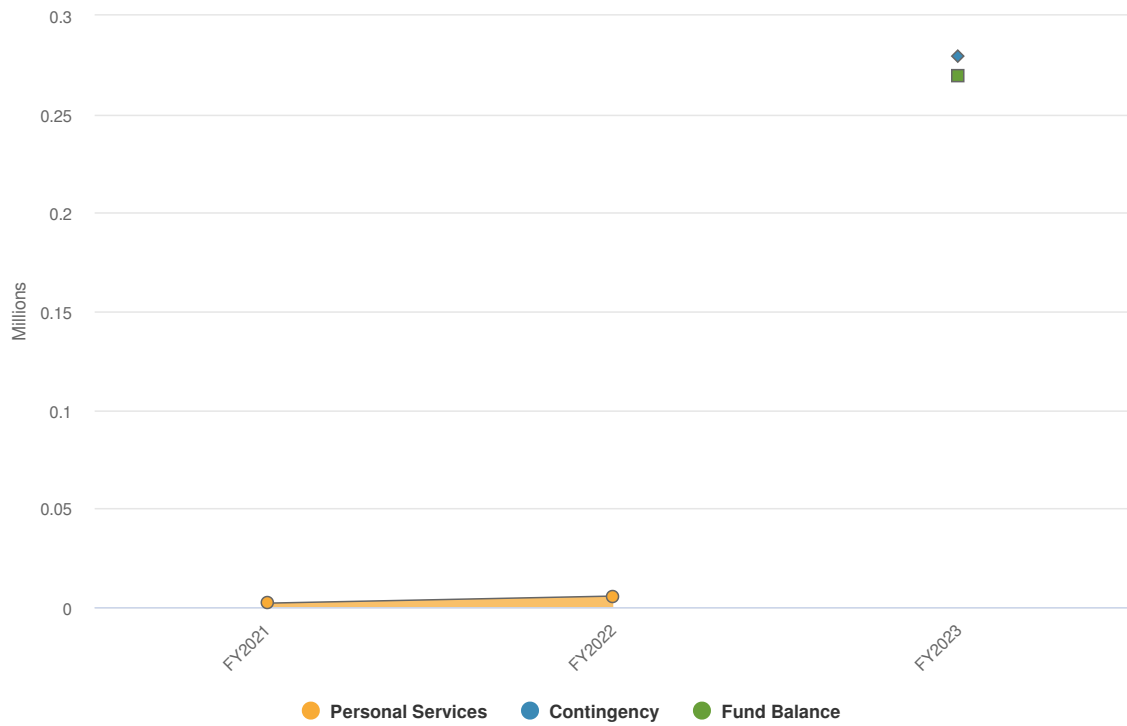
Expenditures by Expense Type

Fund Balance (96.4%) provides the majority of the expenditures within the Water Development Fund by Expense Type, with Contingency providing the remainder of 3.6%.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects				
Personal Services	\$5,555.38		\$0.00	N/A
Contingency	\$0.00	\$10,200.00	\$10,200.00	0%
Fund Balance	\$0.00	\$269,272.28	\$269,272.28	0%
Total Expense Objects:	\$5,555.38	\$279,472.28	\$279,472.28	0%



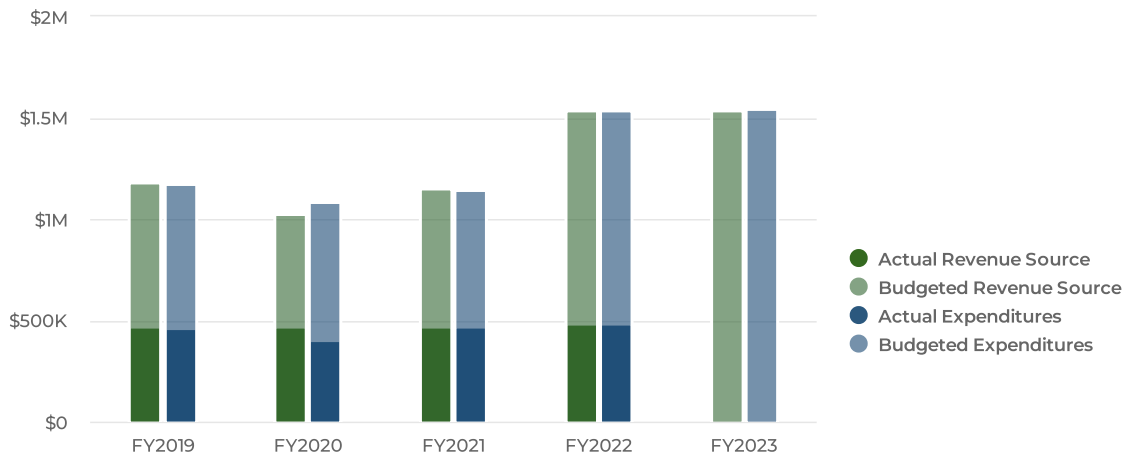


Sewer Fund

The Sewer Fund accounts for all activities related to operating the sewer collection system of the City. Revenue is derived from sewer usage charges, loan proceeds and investment earnings. This fund is also classified as a Proprietary Enterprise Fund within the city's budget in that these funds account for the operations of the City that are financed and operated with the intent that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Summary

Columbia City is projecting \$1.54M of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0.6% or \$10K to \$1.55M in FY2023.

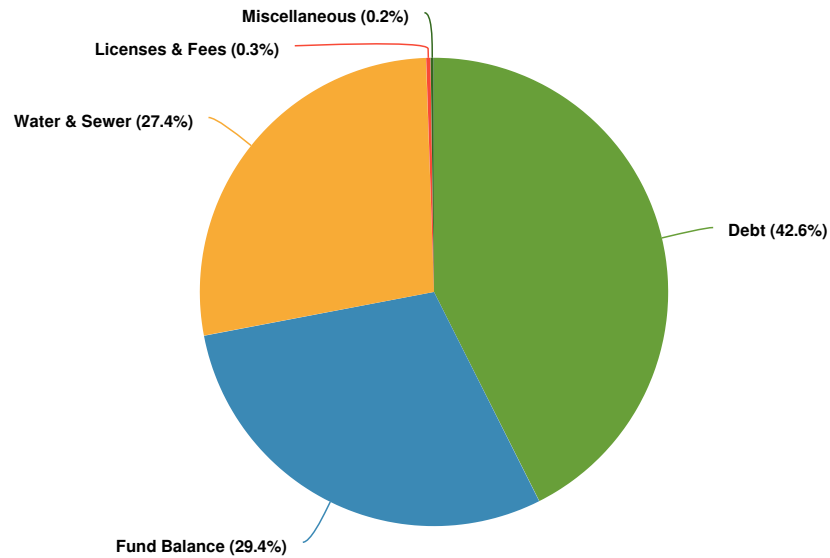


In summary, increases to both expenditures and revenues are directly related to the Septic Tank Abandonment and Sewer Main Project that is ongoing during the FY2023-24 Budget Year.

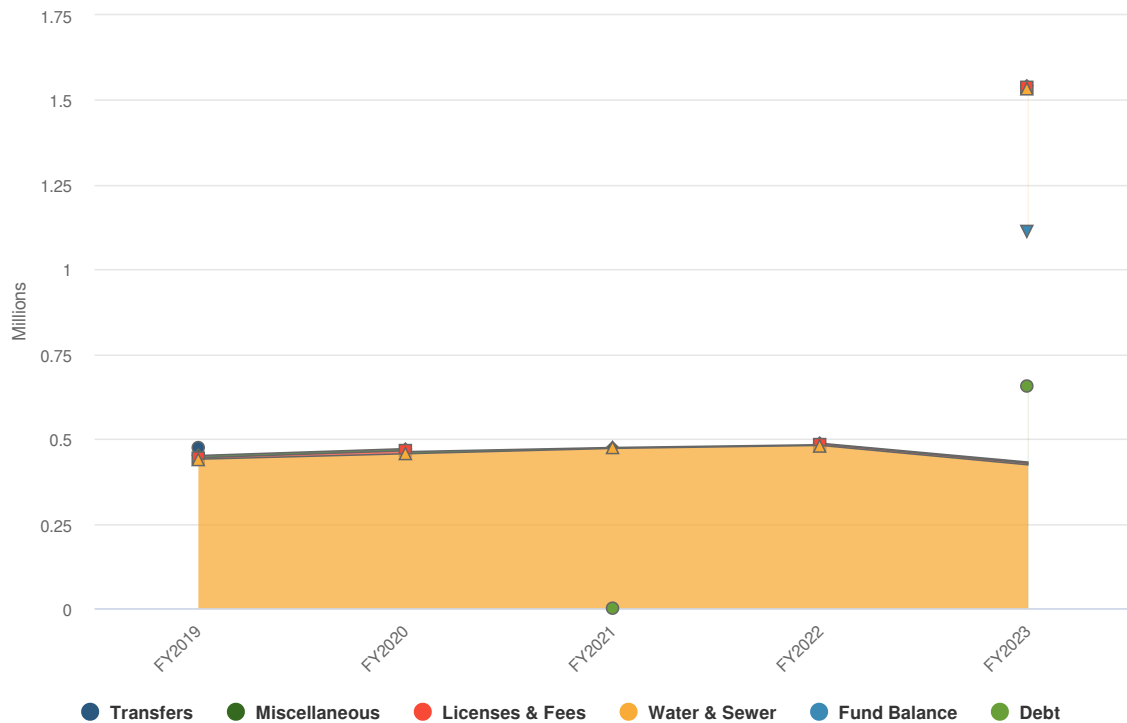
Revenues by Source

Internal revenue projections, as shown in the Revenues by Source graph below, show that Debt (42.6%), Fund Balance (29.4%), Water & Sewer Charges (27.4%), License & Fees (0.3%), and Miscellaneous Revenue (0.2%) will be utilized to fund the Sewer Fund work for the upcoming fiscal year.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

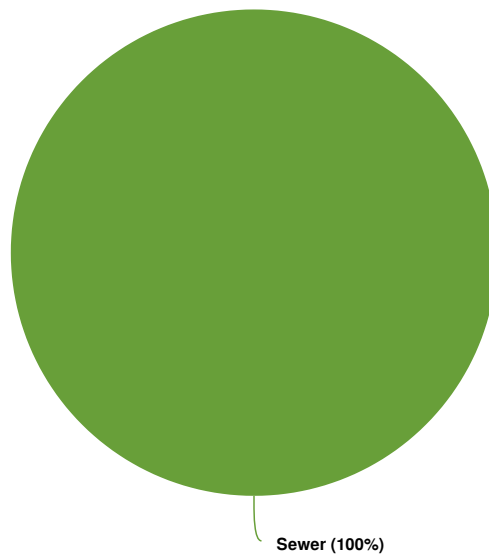


Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source				
Fund Balance	\$0.00	\$453,412.88	\$453,412.88	0%
Licenses & Fees	\$4,232.00	\$4,620.00	\$4,620.00	0%
Water & Sewer	\$480,314.93	\$423,021.00	\$423,021.00	0%
Miscellaneous	\$2,224.60	\$3,626.00	\$3,626.00	0%
Debt	\$0.00	\$656,400.00	\$656,400.00	0%
Total Revenue Source:	\$486,771.53	\$1,541,079.88	\$1,541,079.88	0%

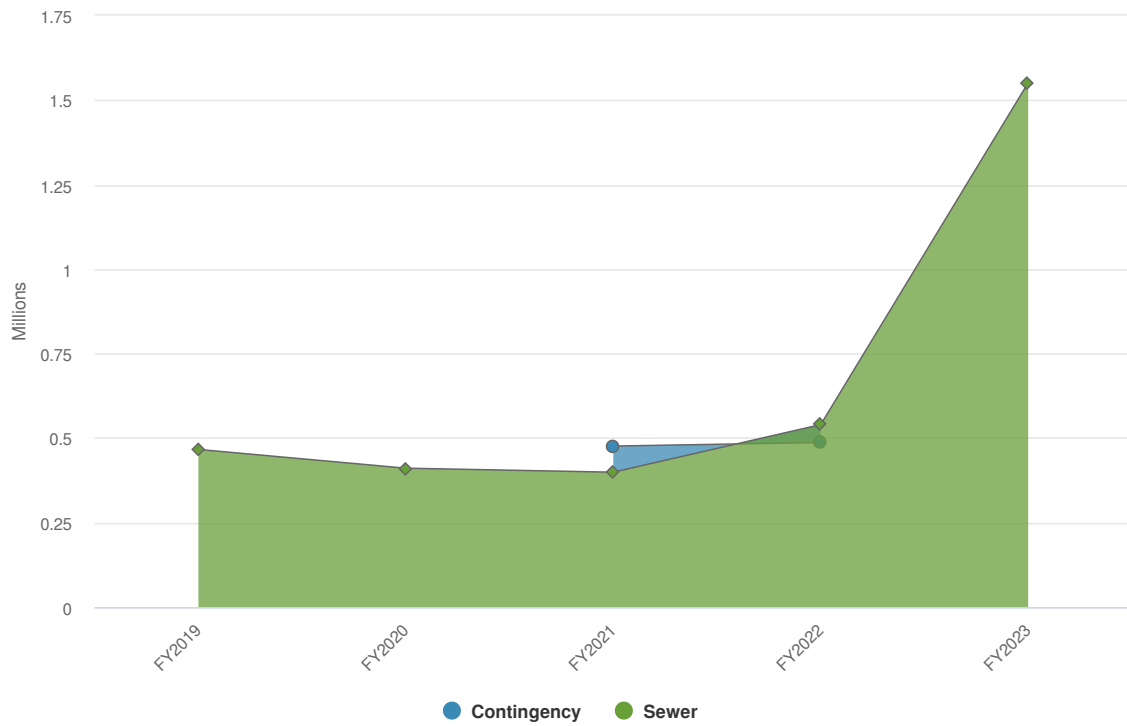
Expenditures by Function

The graph below depicts that all budgeted expenditure by function relate solely to the Sewer Fund.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



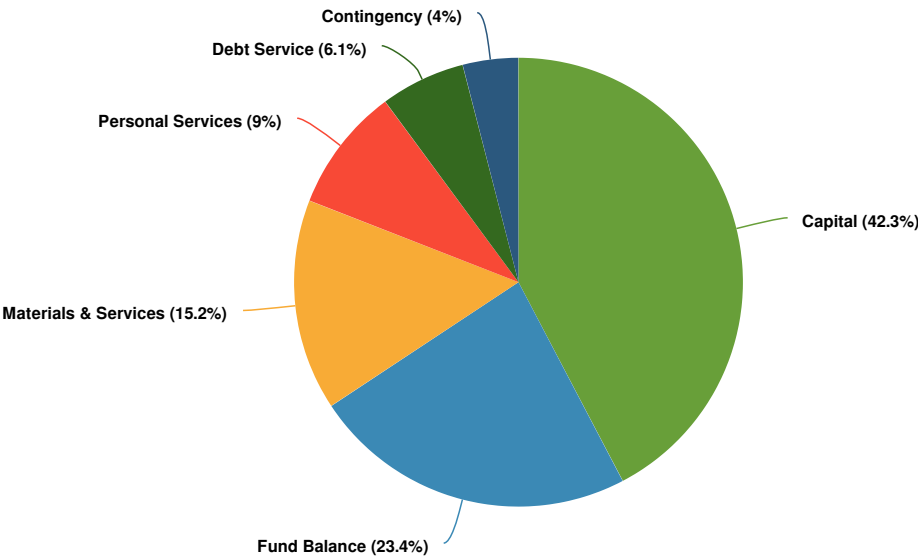
Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures				
Sewer	\$539,776.82	\$1,541,079.52	\$1,551,079.52	0.6%
Contingency	-\$53,005.29		\$0.00	N/A
Total Expenditures:	\$486,771.53	\$1,541,079.52	\$1,551,079.52	0.6%



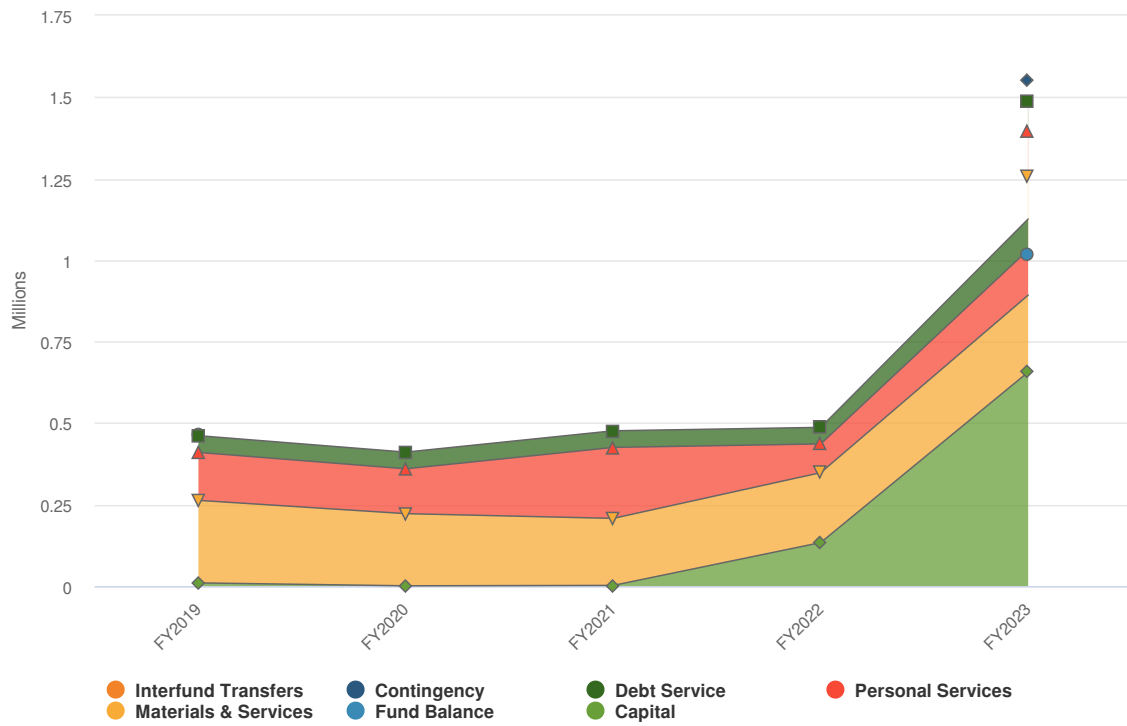
Expenditures by Expense Type

The graph below shows the budgeted expenditures by expense type for the Sewer Fund within the FY2023-24 Budget Year. These expenditures are categorized as 42.3% for Capital, 23.4% for Fund Balance, 15.2% for Materials & Services, 9% for Personal Services, 6.1% for Debt Service, and 4% for Contingency expenditures.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects				
Personal Services	\$88,139.74	\$138,536.52	\$138,886.52	0.3%
Materials & Services	\$214,509.28	\$194,825.00	\$236,025.00	21.1%
Capital	\$133,276.51	\$656,400.00	\$656,400.00	0%
Debt Service	\$50,846.00	\$94,747.00	\$94,747.00	0%
Contingency	\$0.00	\$93,649.00	\$62,099.00	-33.7%
Fund Balance	\$0.00	\$362,922.00	\$362,922.00	0%
Total Expense Objects:	\$486,771.53	\$1,541,079.52	\$1,551,079.52	0.6%



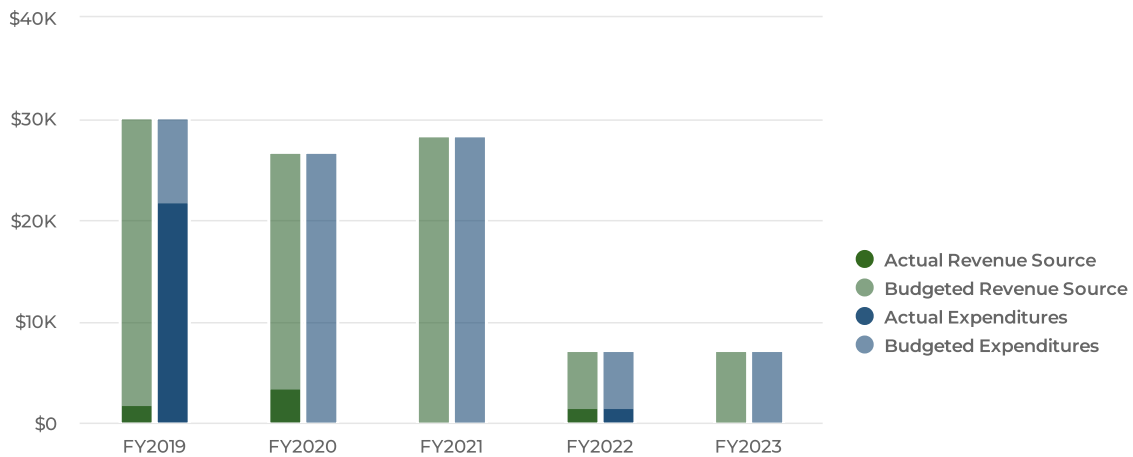


Sewer Development Fund

The Sewer Development Fund, also classified as a Proprietary Enterprise Fund, was established in accordance with state law to account for Sewer System Development Charges, which are designed to finance the construction, extension or enlargement of sewer collection facilities.

Summary

Columbia City is projecting \$7.2K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$7.2K in FY2023.

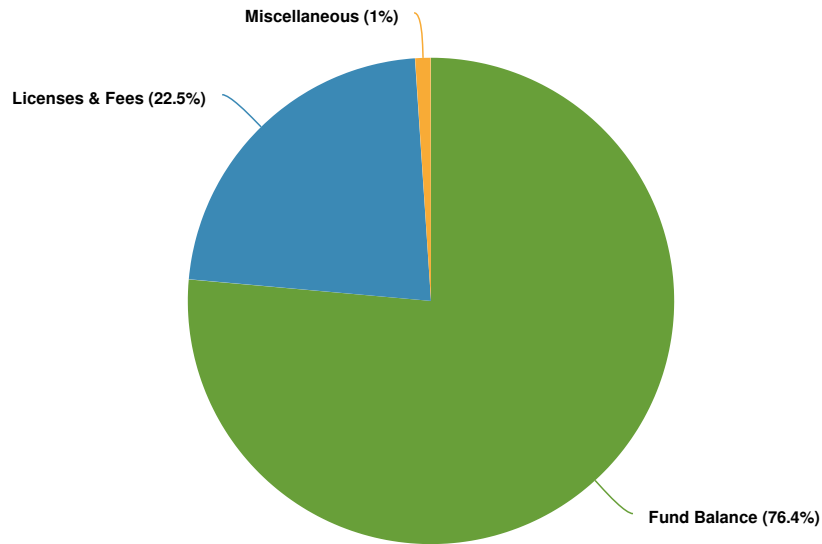


The decreases in both estimated revenue and expenditures within the Sewer Development Fund are directly associated with the completion of associated projects within the last fiscal year.

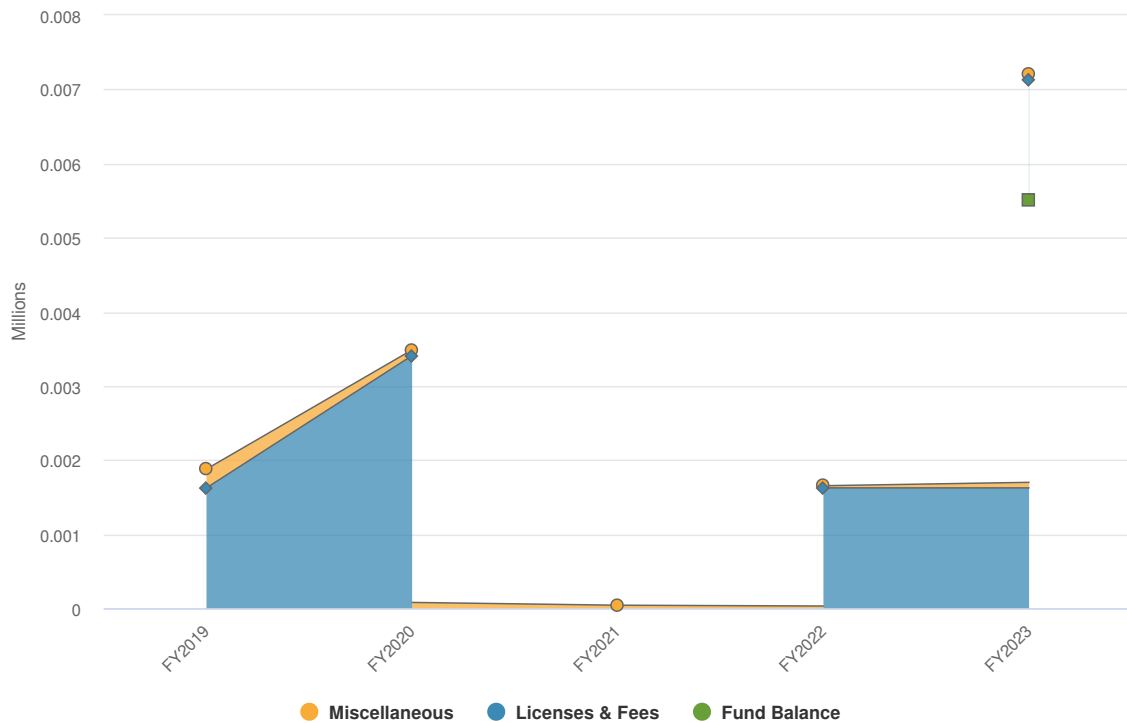
Revenues by Source

Internal estimates of Revenues by Source for the Sewer Development Fund showed the following projections: Fund Balance (76.4%), License & Fees (22.5%), and Miscellaneous Revenue (1%).

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

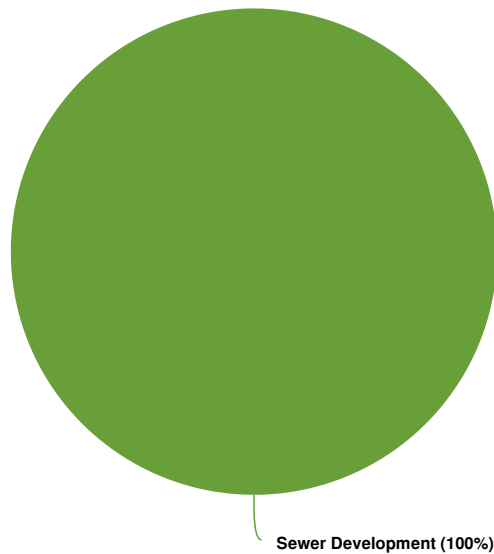


Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source				
Fund Balance	\$0.00	\$5,504.16	\$5,504.16	0%
Licenses & Fees	\$1,623.00	\$1,623.00	\$1,623.00	0%
Miscellaneous	\$29.31	\$75.00	\$75.00	0%
Total Revenue Source:	\$1,652.31	\$7,202.16	\$7,202.16	0%

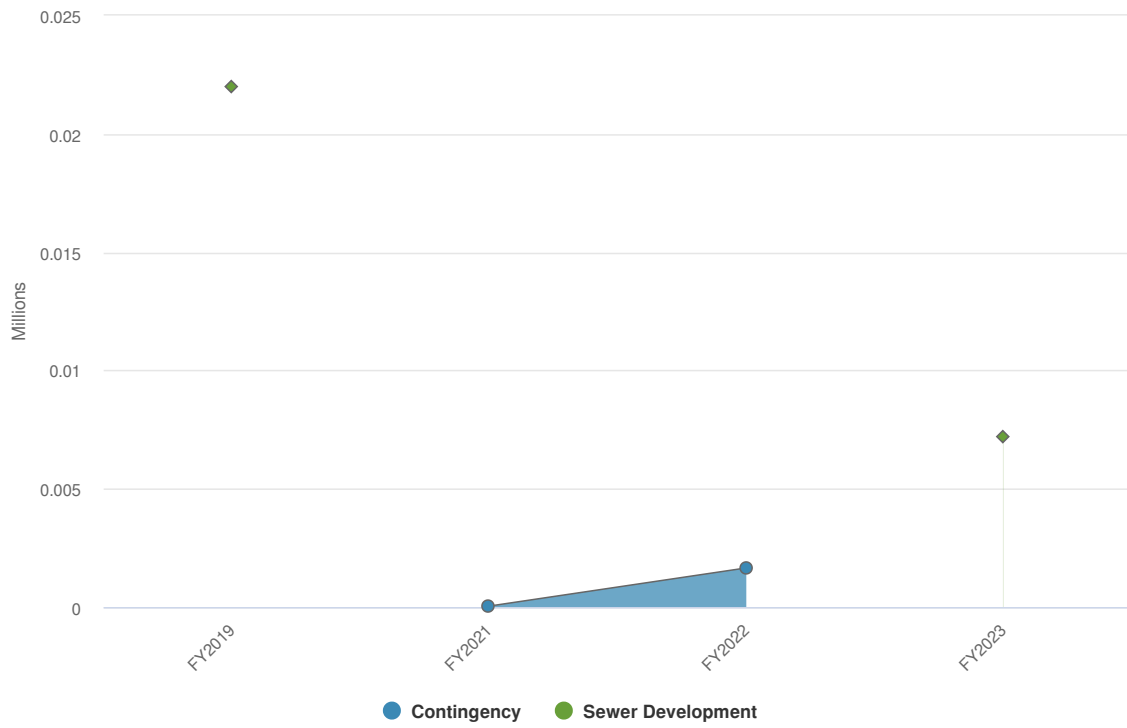
Expenditures by Function

Like the remaining restricted funds, the Budget Expenditures by Function graph below shows the direct and sole expenditures for the fund are directed towards needed improvements to the city's sewer system.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



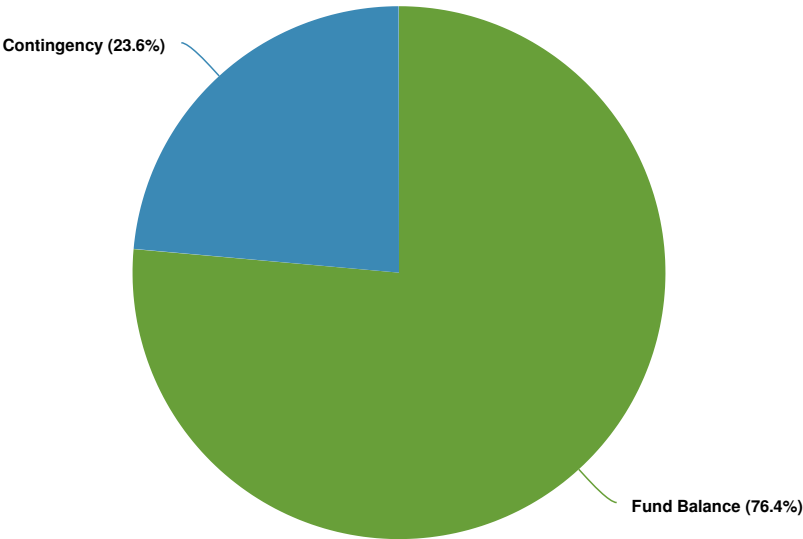
Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures				
Sewer Development	\$0.00	\$7,202.16	\$7,202.16	0%
Contingency	\$1,652.31		\$0.00	N/A
Total Expenditures:	\$1,652.31	\$7,202.16	\$7,202.16	0%



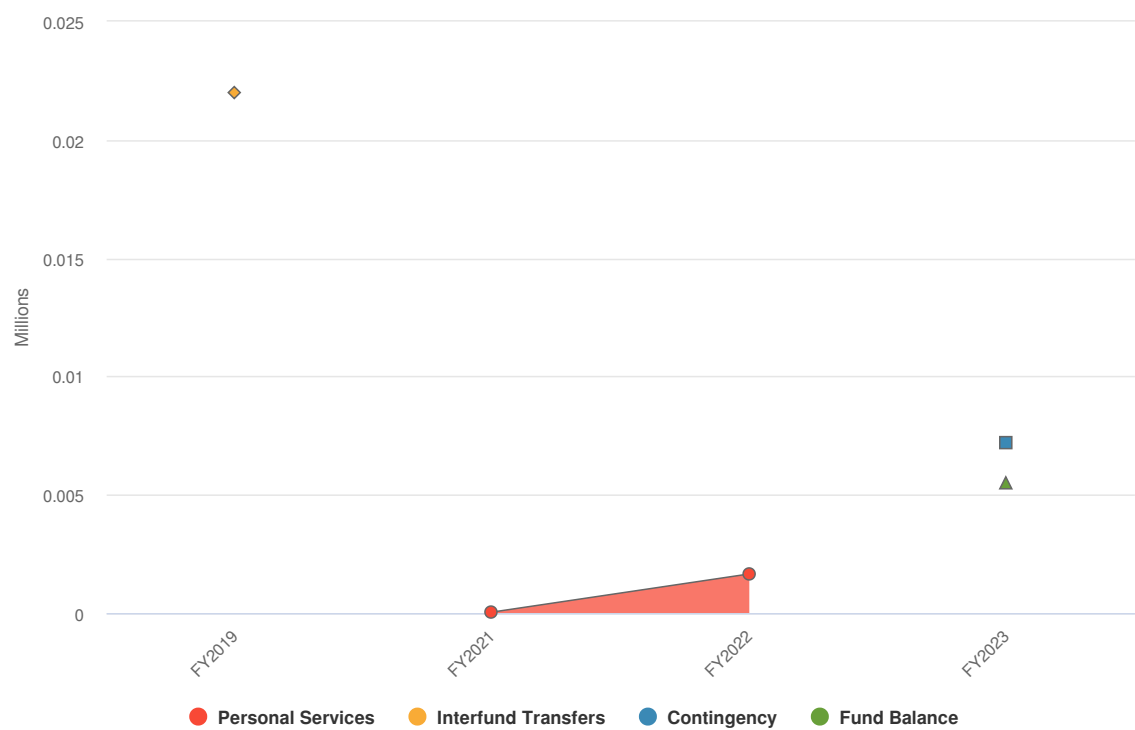
Expenditures by Expense Type

After internal analysis, Fund Balance (76.4%) and Contingency (23.6%) are projected to be the sole Expenditures by Expense Type for the Sewer Development Fund during the FY2023-24 Budget Year.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects				
Personal Services	\$1,652.31		\$0.00	N/A
Contingency	\$0.00	\$1,698.00	\$1,698.00	0%
Fund Balance	\$0.00	\$5,504.16	\$5,504.16	0%
Total Expense Objects:	\$1,652.31	\$7,202.16	\$7,202.16	0%



FUNDING SOURCES

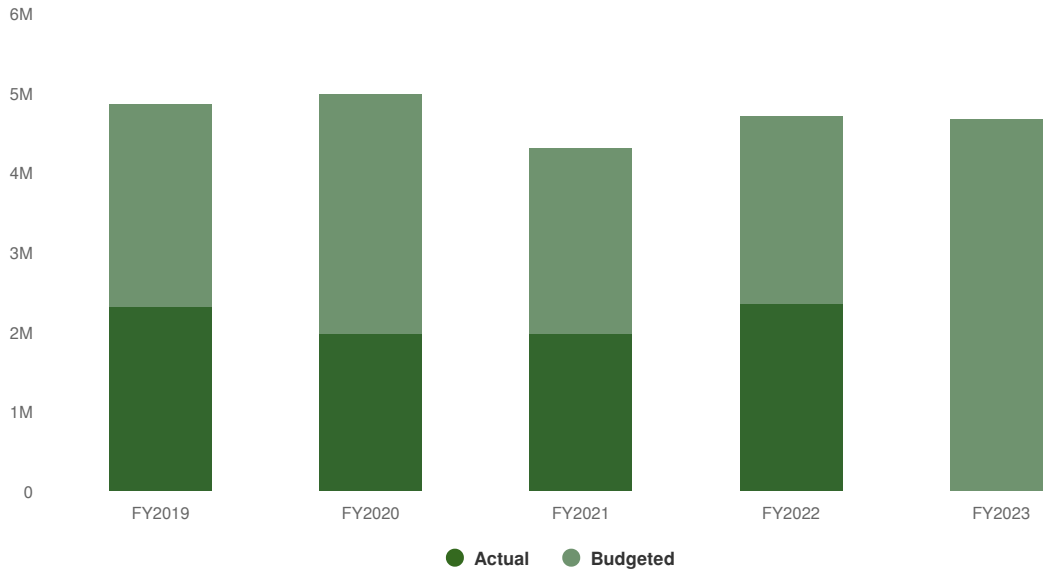


Columbia City Revenue Summary

For the FY2023-24 Budget Year, the slight decrease in revenue is attributed to the gradual disbursement of the funding the city received as a result of the American Rescue Plan Act (ARPA) 2021.

\$4,682,130 **-\$43,453**
(-0.92% vs. prior year)

Revenue Proposed and Historical Budget vs. Actual



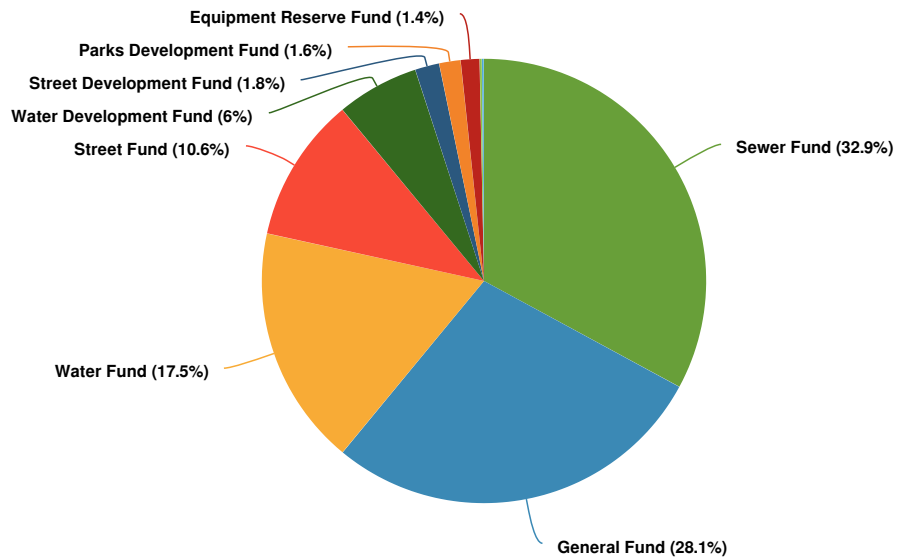
There were no major cost shifts from the fiscal year prior for the City of Columbia City.



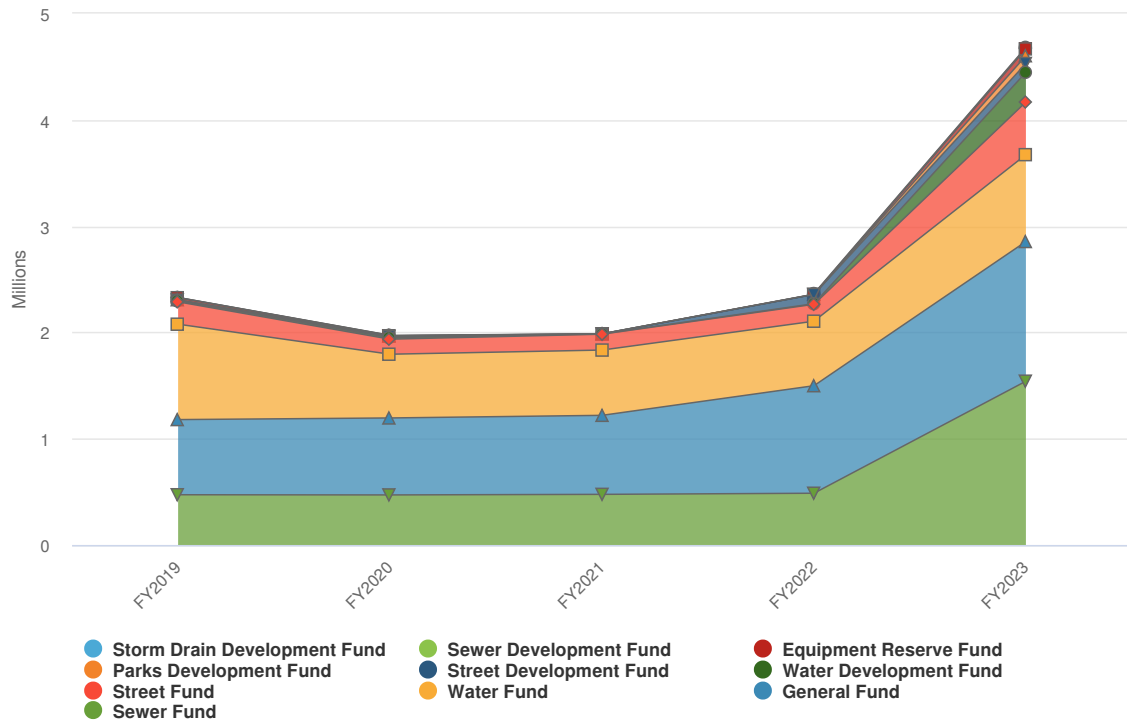
Revenue by Fund

Internal estimates have shown that the city's Revenue by Fund category, as depicted in the graph below, has been calculated as 32.9% from the Sewer Fund, 28.1% from the General Fund, 17.5% from the Water Fund, 10.6% from the Street Fund, 6% from the Water Development Fund, 1.8% from the Street Development Fund, 1.6% from the Parks Development Fund, 1.4% from the Equipment Reserve Fund, and 0.2% from the Sewer Development Fund.

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
General Fund						
Fund Balance						
Fund Balance - Budgeted	01-00-00-2711	\$0.00	\$329,384.66	\$329,384.66	0%	
Total Fund Balance:		\$0.00	\$329,384.66	\$329,384.66	0%	
Taxes						
Current Property Tax	01-00-00-3110	\$359,747.04	\$382,842.00	\$382,842.00	0%	
Prior Years' Property Tax	01-00-00-3111	\$7,994.77	\$6,564.00	\$6,564.00	0%	
Total Taxes:		\$367,741.81	\$389,406.00	\$389,406.00	0%	
Licenses & Fees						
In Lieu of Tax Fees	01-00-00-3213	\$8,123.77	\$8,124.00	\$8,124.00	0%	
In Lieu of Franchise Fees	01-00-00-3214	\$56,628.48	\$44,000.00	\$44,000.00	0%	
Franchise Fees	01-00-00-3215	\$131,572.81	\$120,481.00	\$120,481.00	0%	
Business Licenses	01-00-00-3216	\$17,430.00	\$16,800.00	\$16,800.00	0%	
Liquor License Application Fee	01-00-00-3217	\$35.00	\$50.00	\$50.00	0%	
Short Term Rental Tax	01-00-00-3218	\$2,651.39	\$800.00	\$800.00	0%	
School Excise Tax	01-00-00-3219	\$1,408.00	\$1,410.00	\$1,410.00	0%	
Building Permit Fees	01-00-00-3221	\$66,423.05	\$5,000.00	\$5,000.00	0%	
Mechanical Permit Fees	01-00-00-3222	\$3,685.60	\$2,800.00	\$2,800.00	0%	
Plumbing Permit Fees	01-00-00-3223	\$4,749.33	\$1,500.00	\$1,500.00	0%	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Land Use Fees	01-00-00-3224	\$5,963.50	\$3,000.00	\$3,000.00	0%	
Right-of-Way Permit Fees	01-00-00-3225	\$1,010.00	\$457.00	\$457.00	0%	
Vehicle Towing Fees	01-00-00-3226	\$100.00	\$100.00	\$100.00	0%	
Engineering Review Fees	01-00-00-3227	\$1,577.16	\$2,500.00	\$2,500.00	0%	
Building Permit Tech Fees	01-00-00-3228	\$2,435.41	\$200.00	\$200.00	0%	
City Admin Permit Fee	01-00-00-3229	\$4,389.00	\$1,500.00	\$1,500.00	0%	
Total Licenses & Fees:		\$308,182.50	\$208,722.00	\$208,722.00	0%	
Intergovernmental						
ARPA 2021	01-00-00-3330	\$224,558.18	\$310,645.00	\$267,192.00	-14%	
Oregon Recreation Trail Grant	01-00-00-3333	\$0.00	\$28,500.00	\$28,500.00	0%	
State Revenue Sharing	01-00-00-3350	\$21,345.57	\$12,000.00	\$12,000.00	0%	
Cigarette Tax	01-00-00-3356	\$1,633.35	\$1,300.00	\$1,300.00	0%	
Alcohol Tax	01-00-00-3357	\$36,901.64	\$25,000.00	\$25,000.00	0%	
Marijuana Tax	01-00-00-3359	\$2,526.73	\$1,800.00	\$1,800.00	0%	
Total Intergovernmental:		\$286,965.47	\$379,245.00	\$335,792.00	-11.5%	
Fines & Forfeitures						
Fines	01-00-00-3510	\$14,886.03	\$14,000.00	\$14,000.00	0%	
Total Fines & Forfeitures:		\$14,886.03	\$14,000.00	\$14,000.00	0%	
Miscellaneous						
Interest	01-00-00-3610	\$934.35	\$930.00	\$930.00	0%	
Communications Site Rent	01-00-00-3629	\$0.00	\$2,400.00	\$2,400.00	0%	
Community Hall Rental	01-00-00-3631	\$29,060.00	\$25,000.00	\$25,000.00	0%	
Mineral Royalties	01-00-00-3632	\$0.00	\$920.00	\$920.00	0%	
Celebration Donations	01-00-00-3652	-\$64.38	\$100.00	\$100.00	0%	
Miscellaneous	01-00-00-3653	\$1,324.14	\$1,200.00	\$1,200.00	0%	
Spring Cleanup Revenue	01-00-00-3654	\$261.00	\$0.00	\$0.00	0%	
DAR Park Maint Contribution	01-00-00-3655	\$0.00	\$1,200.00	\$1,200.00	0%	
Shop with a Cop Donations	01-00-00-3656	\$1,310.08	\$2,500.00	\$2,500.00	0%	
Veteran Park Donations	01-00-00-3658	\$121.00	\$50.00	\$50.00	0%	
Veterans Park Brick Sales	01-00-00-3660	\$1,000.00	\$375.00	\$375.00	0%	
Capital Campaign - Com Hall	01-00-00-3661	\$0.00	\$2,000.00	\$2,000.00	0%	
Total Miscellaneous:		\$33,946.19	\$36,675.00	\$36,675.00	0%	
Total General Fund:		\$1,011,722.00	\$1,357,432.66	\$1,313,979.66	-3.2%	
Equipment Reserve Fund						
Fund Balance						
Fund Balance - Budgeted	02-00-00-2711	\$0.00	\$63,974.56	\$63,974.56	0%	
Total Fund Balance:		\$0.00	\$63,974.56	\$63,974.56	0%	
Miscellaneous						



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Interest	02-00-00-3610	\$281.84	\$612.00	\$612.00	0%	
Total Miscellaneous:		\$281.84	\$612.00	\$612.00	0%	
Total Equipment Reserve Fund:		\$281.84	\$64,586.56	\$64,586.56	0%	
Street Fund						
Fund Balance						
Fund Balance - Budgeted	05-00-00-2711	\$0.00	\$375,855.04	\$375,855.04	0%	
Total Fund Balance:		\$0.00	\$375,855.04	\$375,855.04	0%	
Licenses & Fees						
Driveway Access Permit Fees	05-00-00-3226	\$15.00	\$20.00	\$20.00	0%	
Total Licenses & Fees:		\$15.00	\$20.00	\$20.00	0%	
Intergovernmental						
State Highway Tax	05-00-00-3354	\$157,507.25	\$118,000.00	\$118,000.00	0%	
Total Intergovernmental:		\$157,507.25	\$118,000.00	\$118,000.00	0%	
Miscellaneous						
Interest	05-00-00-3610	\$1,670.47	\$1,200.00	\$1,200.00	0%	
Miscellaneous	05-00-00-3653	\$0.00	\$300.00	\$300.00	0%	
Total Miscellaneous:		\$1,670.47	\$1,500.00	\$1,500.00	0%	
Total Street Fund:		\$159,192.72	\$495,375.04	\$495,375.04	0%	
Street Development Fund						
Fund Balance						
Fund Balance - Budgeted	06-00-00-2711	\$0.00	\$77,522.32	\$77,522.32	0%	
Total Fund Balance:		\$0.00	\$77,522.32	\$77,522.32	0%	
Licenses & Fees						
System Development Charges	06-00-00-3215	\$86,662.80	\$4,804.00	\$4,804.00	0%	
Total Licenses & Fees:		\$86,662.80	\$4,804.00	\$4,804.00	0%	
Miscellaneous						
Interest	06-00-00-3610	\$566.99	\$784.00	\$784.00	0%	
Total Miscellaneous:		\$566.99	\$784.00	\$784.00	0%	
Total Street Development Fund:		\$87,229.79	\$83,110.32	\$83,110.32	0%	
Parks Development Fund						
Fund Balance						
Fund Balance - Budgeted	08-00-00-2711	\$0.00	\$71,218.32	\$71,218.32	0%	
Total Fund Balance:		\$0.00	\$71,218.32	\$71,218.32	0%	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Licenses & Fees						
System Development Charges	08-00-00-3215	\$0.00	\$1,000.00	\$1,000.00	0%	
Total Licenses & Fees:		\$0.00	\$1,000.00	\$1,000.00	0%	
Miscellaneous						
Interest	08-00-00-3610	\$234.05	\$492.00	\$492.00	0%	
Total Miscellaneous:		\$234.05	\$492.00	\$492.00	0%	
Total Parks Development Fund:		\$234.05	\$72,710.32	\$72,710.32	0%	
Storm Drain Development Fund						
Fund Balance						
Fund Balance - Budgeted	10-00-00-2711	\$0.00	\$6,022.48	\$6,022.48	0%	
Total Fund Balance:		\$0.00	\$6,022.48	\$6,022.48	0%	
Licenses & Fees						
System Development Charges	10-00-00-3215	\$6,245.15	\$1,000.00	\$1,000.00	0%	
Total Licenses & Fees:		\$6,245.15	\$1,000.00	\$1,000.00	0%	
Total Storm Drain Development Fund:		\$6,245.15	\$7,022.48	\$7,022.48	0%	
Water Fund						
Fund Balance						
Fund Balance - Budgeted	12-00-00-2711	\$0.00	\$304,330.00	\$304,330.00	0%	
Total Fund Balance:		\$0.00	\$304,330.00	\$304,330.00	0%	
Licenses & Fees						
Connection Fees	12-00-00-3216	\$600.00	\$852.00	\$852.00	0%	
Delinquent and Shut Off Fees	12-00-00-3217	\$7,805.00	\$7,500.00	\$7,500.00	0%	
Restoration Fees	12-00-00-3218	\$315.00	\$350.00	\$350.00	0%	
Total Licenses & Fees:		\$8,720.00	\$8,702.00	\$8,702.00	0%	
Water & Sewer						
Water Sales	12-00-00-3400	\$598,193.09	\$502,059.00	\$502,059.00	0%	
Total Water & Sewer:		\$598,193.09	\$502,059.00	\$502,059.00	0%	
Miscellaneous						
Interest	12-00-00-3610	\$0.00	\$2,500.00	\$2,500.00	0%	
Total Miscellaneous:		\$0.00	\$2,500.00	\$2,500.00	0%	
Total Water Fund:		\$606,913.09	\$817,591.00	\$817,591.00	0%	
Water Development Fund						
Fund Balance						
Fund Balance - Budgeted	13-00-00-2711	\$0.00	\$269,272.28	\$269,272.28	0%	
Total Fund Balance:		\$0.00	\$269,272.28	\$269,272.28	0%	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Licenses & Fees						
System Development Charges	13-00-00-3215	\$4,292.00	\$4,500.00	\$4,500.00	0%	
Total Licenses & Fees:		\$4,292.00	\$4,500.00	\$4,500.00	0%	
Miscellaneous						
Interest	13-00-00-3610	\$1,263.38	\$5,700.00	\$5,700.00	0%	
Total Miscellaneous:		\$1,263.38	\$5,700.00	\$5,700.00	0%	
Total Water Development Fund:		\$5,555.38	\$279,472.28	\$279,472.28	0%	
Sewer Fund						
Fund Balance						
Fund Balance - Budgeted	19-00-00-2711	\$0.00	\$453,412.88	\$453,412.88	0%	
Total Fund Balance:		\$0.00	\$453,412.88	\$453,412.88	0%	
Licenses & Fees						
Sewer Connection Fee	19-00-00-3216	\$115.00	\$120.00	\$120.00	0%	
St. Helens' System Dev Charges	19-00-00-3219	\$4,117.00	\$4,250.00	\$4,250.00	0%	
Engineering Review Fees	19-00-00-3227	\$0.00	\$250.00	\$250.00	0%	
Total Licenses & Fees:		\$4,232.00	\$4,620.00	\$4,620.00	0%	
Water & Sewer						
Sewer Collection Fees	19-00-00-3400	\$480,314.93	\$423,021.00	\$423,021.00	0%	
Total Water & Sewer:		\$480,314.93	\$423,021.00	\$423,021.00	0%	
Miscellaneous						
Interest	19-00-00-3610	\$1,724.60	\$3,176.00	\$3,176.00	0%	
Miscellaneous	19-00-00-3653	\$500.00	\$450.00	\$450.00	0%	
Total Miscellaneous:		\$2,224.60	\$3,626.00	\$3,626.00	0%	
Debt						
Clean Water St Rev Fund Loan	19-00-00-3520	\$0.00	\$656,400.00	\$656,400.00	0%	
Total Debt:		\$0.00	\$656,400.00	\$656,400.00	0%	
Total Sewer Fund:		\$486,771.53	\$1,541,079.88	\$1,541,079.88	0%	
Sewer Development Fund						
Fund Balance						
Fund Balance - Budgeted	22-00-00-2711	\$0.00	\$5,504.16	\$5,504.16	0%	
Total Fund Balance:		\$0.00	\$5,504.16	\$5,504.16	0%	
Licenses & Fees						
System Development Charges	22-00-00-3215	\$1,623.00	\$1,623.00	\$1,623.00	0%	

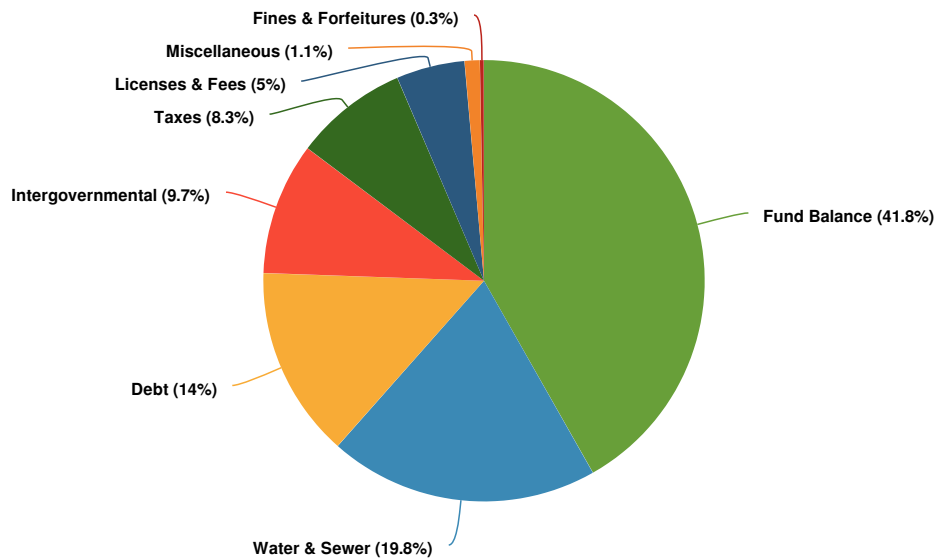


Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Total Licenses & Fees:		\$1,623.00	\$1,623.00	\$1,623.00	0%	
Miscellaneous						
Interest	22-00-00-3610	\$29.31	\$75.00	\$75.00	0%	
Total Miscellaneous:		\$29.31	\$75.00	\$75.00	0%	
Total Sewer Development Fund:		\$1,652.31	\$7,202.16	\$7,202.16	0%	
Total:		\$2,365,797.86	\$4,725,582.70	\$4,682,129.70	-0.9%	

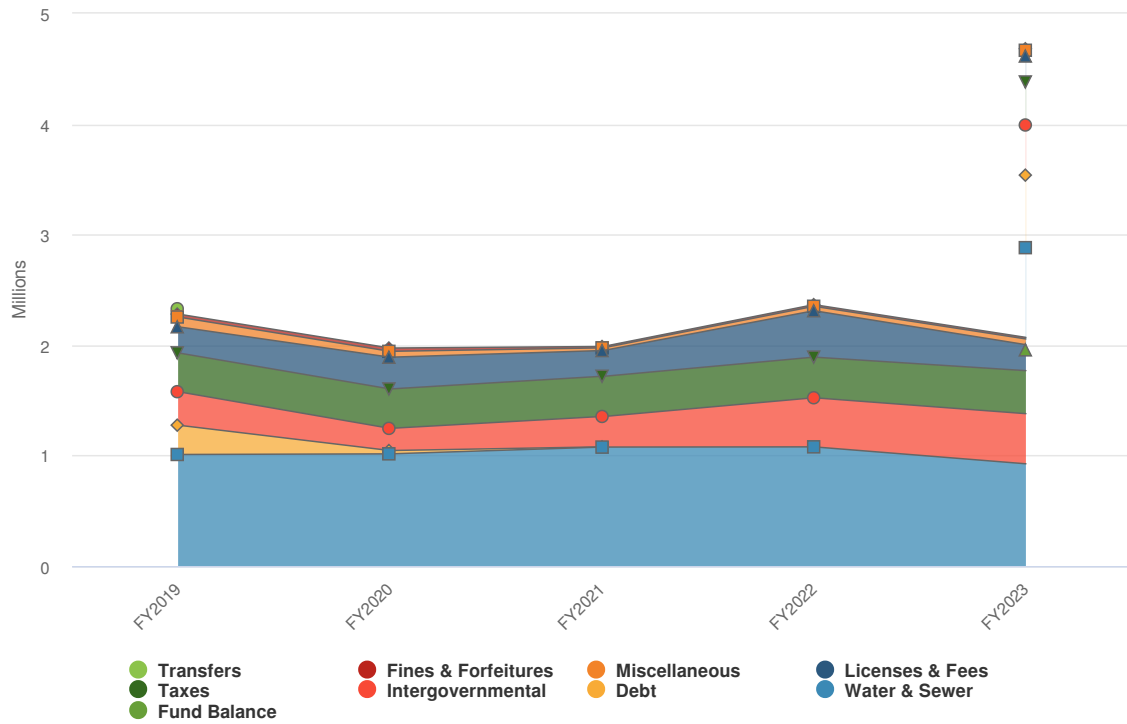
Revenues by Source

Internal estimates and assumptions were utilized based upon historical revenue projections, consumer price indexing, and inflationary adjustments in order to arrive at the information contained in the graph below. The Projected Revenues by Source graph shows Fund Balance providing 41.8% of revenue, Water & Sewer Charges providing 19.8%, Debt providing 14%, Intergovernmental Revenue providing 9.7%, Taxes providing 8.3% of revenues, Licenses & Fees providing 5%, Miscellaneous Revenue providing 1.1%, and Fine & Forfeitures providing 0.3% of the expected revenues for the city.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Fund Balance						
Fund Balance - Budgeted	01-00-00-2711	\$0.00	\$329,384.66	\$329,384.66	0%	
Fund Balance - Budgeted	02-00-00-2711	\$0.00	\$63,974.56	\$63,974.56	0%	
Fund Balance - Budgeted	05-00-00-2711	\$0.00	\$375,855.04	\$375,855.04	0%	
Fund Balance - Budgeted	06-00-00-2711	\$0.00	\$77,522.32	\$77,522.32	0%	
Fund Balance - Budgeted	08-00-00-2711	\$0.00	\$71,218.32	\$71,218.32	0%	
Fund Balance - Budgeted	10-00-00-2711	\$0.00	\$6,022.48	\$6,022.48	0%	
Fund Balance - Budgeted	12-00-00-2711	\$0.00	\$304,330.00	\$304,330.00	0%	
Fund Balance - Budgeted	13-00-00-2711	\$0.00	\$269,272.28	\$269,272.28	0%	
Fund Balance - Budgeted	19-00-00-2711	\$0.00	\$453,412.88	\$453,412.88	0%	
Fund Balance - Budgeted	22-00-00-2711	\$0.00	\$5,504.16	\$5,504.16	0%	
Total Fund Balance:		\$0.00	\$1,956,496.70	\$1,956,496.70	0%	
Taxes						
Current Property Tax	01-00-00-3110	\$359,747.04	\$382,842.00	\$382,842.00	0%	
Prior Years' Property Tax	01-00-00-3111	\$7,994.77	\$6,564.00	\$6,564.00	0%	
Total Taxes:		\$367,741.81	\$389,406.00	\$389,406.00	0%	
Licenses & Fees						
In Lieu of Tax Fees	01-00-00-3213	\$8,123.77	\$8,124.00	\$8,124.00	0%	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
In Lieu of Franchise Fees	01-00-00-3214	\$56,628.48	\$44,000.00	\$44,000.00	0%	
Franchise Fees	01-00-00-3215	\$131,572.81	\$120,481.00	\$120,481.00	0%	
Business Licenses	01-00-00-3216	\$17,430.00	\$16,800.00	\$16,800.00	0%	
Liquor License Application Fee	01-00-00-3217	\$35.00	\$50.00	\$50.00	0%	
Short Term Rental Tax	01-00-00-3218	\$2,651.39	\$800.00	\$800.00	0%	
School Excise Tax	01-00-00-3219	\$1,408.00	\$1,410.00	\$1,410.00	0%	
Building Permit Fees	01-00-00-3221	\$66,423.05	\$5,000.00	\$5,000.00	0%	
Mechanical Permit Fees	01-00-00-3222	\$3,685.60	\$2,800.00	\$2,800.00	0%	
Plumbing Permit Fees	01-00-00-3223	\$4,749.33	\$1,500.00	\$1,500.00	0%	
Land Use Fees	01-00-00-3224	\$5,963.50	\$3,000.00	\$3,000.00	0%	
Right-of-Way Permit Fees	01-00-00-3225	\$1,010.00	\$457.00	\$457.00	0%	
Vehicle Towing Fees	01-00-00-3226	\$100.00	\$100.00	\$100.00	0%	
Engineering Review Fees	01-00-00-3227	\$1,577.16	\$2,500.00	\$2,500.00	0%	
Building Permit Tech Fees	01-00-00-3228	\$2,435.41	\$200.00	\$200.00	0%	
City Admin Permit Fee	01-00-00-3229	\$4,389.00	\$1,500.00	\$1,500.00	0%	
Driveway Access Permit Fees	05-00-00-3226	\$15.00	\$20.00	\$20.00	0%	
System Development Charges	06-00-00-3215	\$86,662.80	\$4,804.00	\$4,804.00	0%	
System Development Charges	08-00-00-3215	\$0.00	\$1,000.00	\$1,000.00	0%	
System Development Charges	10-00-00-3215	\$6,245.15	\$1,000.00	\$1,000.00	0%	
Connection Fees	12-00-00-3216	\$600.00	\$852.00	\$852.00	0%	
Delinquent and Shut Off Fees	12-00-00-3217	\$7,805.00	\$7,500.00	\$7,500.00	0%	
Restoration Fees	12-00-00-3218	\$315.00	\$350.00	\$350.00	0%	
System Development Charges	13-00-00-3215	\$4,292.00	\$4,500.00	\$4,500.00	0%	
Sewer Connection Fee	19-00-00-3216	\$115.00	\$120.00	\$120.00	0%	
St. Helens' System Dev Charges	19-00-00-3219	\$4,117.00	\$4,250.00	\$4,250.00	0%	
Engineering Review Fees	19-00-00-3227	\$0.00	\$250.00	\$250.00	0%	
System Development Charges	22-00-00-3215	\$1,623.00	\$1,623.00	\$1,623.00	0%	
Total Licenses & Fees:		\$419,972.45	\$234,991.00	\$234,991.00	0%	
Intergovernmental						
ARPA 2021	01-00-00-3330	\$224,558.18	\$310,645.00	\$267,192.00	-14%	
Oregon Recreation Trail Grant	01-00-00-3333	\$0.00	\$28,500.00	\$28,500.00	0%	
State Revenue Sharing	01-00-00-3350	\$21,345.57	\$12,000.00	\$12,000.00	0%	
Cigarette Tax	01-00-00-3356	\$1,633.35	\$1,300.00	\$1,300.00	0%	
Alcohol Tax	01-00-00-3357	\$36,901.64	\$25,000.00	\$25,000.00	0%	
Marijuana Tax	01-00-00-3359	\$2,526.73	\$1,800.00	\$1,800.00	0%	
State Highway Tax	05-00-00-3354	\$157,507.25	\$118,000.00	\$118,000.00	0%	
Total Intergovernmental:		\$444,472.72	\$497,245.00	\$453,792.00	-8.7%	
Fines & Forfeitures						
Fines	01-00-00-3510	\$14,886.03	\$14,000.00	\$14,000.00	0%	
Total Fines & Forfeitures:		\$14,886.03	\$14,000.00	\$14,000.00	0%	
Water & Sewer						



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Water Sales	12-00-00-3400	\$598,193.09	\$502,059.00	\$502,059.00	0%	
Sewer Collection Fees	19-00-00-3400	\$480,314.93	\$423,021.00	\$423,021.00	0%	
Total Water & Sewer:		\$1,078,508.02	\$925,080.00	\$925,080.00	0%	
Miscellaneous						
Interest	01-00-00-3610	\$934.35	\$930.00	\$930.00	0%	
Communications Site Rent	01-00-00-3629	\$0.00	\$2,400.00	\$2,400.00	0%	
Community Hall Rental	01-00-00-3631	\$29,060.00	\$25,000.00	\$25,000.00	0%	
Mineral Royalties	01-00-00-3632	\$0.00	\$920.00	\$920.00	0%	
Celebration Donations	01-00-00-3652	-\$64.38	\$100.00	\$100.00	0%	
Miscellaneous	01-00-00-3653	\$1,324.14	\$1,200.00	\$1,200.00	0%	
Spring Cleanup Revenue	01-00-00-3654	\$261.00	\$0.00	\$0.00	0%	
DAR Park Maint Contribution	01-00-00-3655	\$0.00	\$1,200.00	\$1,200.00	0%	
Shop with a Cop Donations	01-00-00-3656	\$1,310.08	\$2,500.00	\$2,500.00	0%	
Veteran Park Donations	01-00-00-3658	\$121.00	\$50.00	\$50.00	0%	
Veterans Park Brick Sales	01-00-00-3660	\$1,000.00	\$375.00	\$375.00	0%	
Capital Campaign - Com Hall	01-00-00-3661	\$0.00	\$2,000.00	\$2,000.00	0%	
Interest	02-00-00-3610	\$281.84	\$612.00	\$612.00	0%	
Interest	05-00-00-3610	\$1,670.47	\$1,200.00	\$1,200.00	0%	
Miscellaneous	05-00-00-3653	\$0.00	\$300.00	\$300.00	0%	
Interest	06-00-00-3610	\$566.99	\$784.00	\$784.00	0%	
Interest	08-00-00-3610	\$234.05	\$492.00	\$492.00	0%	
Interest	12-00-00-3610	\$0.00	\$2,500.00	\$2,500.00	0%	
Interest	13-00-00-3610	\$1,263.38	\$5,700.00	\$5,700.00	0%	
Interest	19-00-00-3610	\$1,724.60	\$3,176.00	\$3,176.00	0%	
Miscellaneous	19-00-00-3653	\$500.00	\$450.00	\$450.00	0%	
Interest	22-00-00-3610	\$29.31	\$75.00	\$75.00	0%	
Total Miscellaneous:		\$40,216.83	\$51,964.00	\$51,964.00	0%	
Debt						
Clean Water St Rev Fund Loan	19-00-00-3520	\$0.00	\$656,400.00	\$656,400.00	0%	
Total Debt:		\$0.00	\$656,400.00	\$656,400.00	0%	
Total Revenue Source:		\$2,365,797.86	\$4,725,582.70	\$4,682,129.70	-0.9%	



DEPARTMENTS



Columbia City Administration Department

Michael McGlothlin
City Administrator

FUND: GENERAL

DEPARTMENT: ADMINISTRATION

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

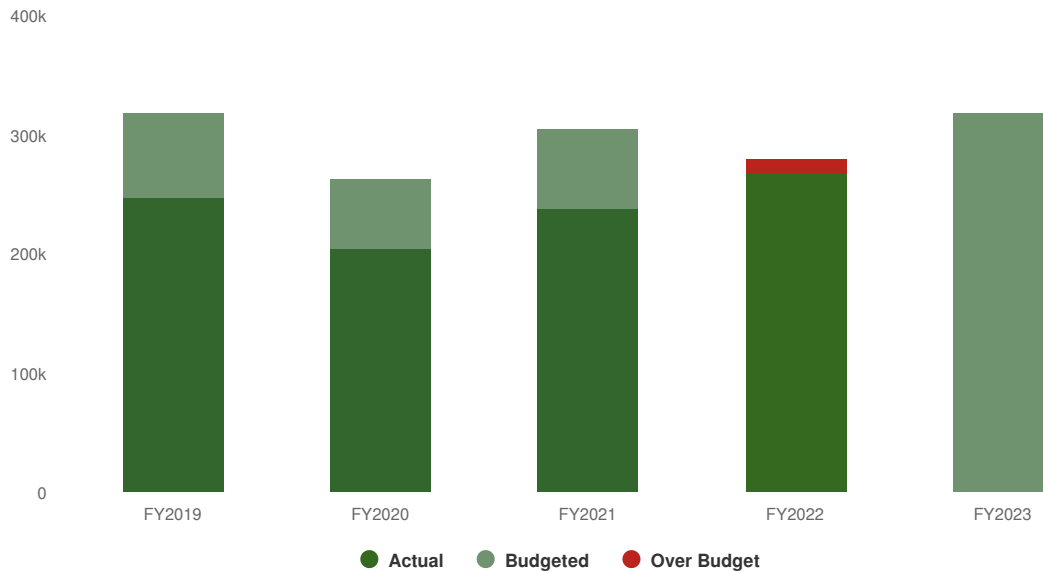
The Administration Department is responsible for the management, administration, financial operations, personnel activities, current and long-range land use planning, and municipal court functions of the City. The department provides administrative services related to the activities of the Mayor and 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.

Expenditures Summary

The primary increase in personal service costs is attributed to the annual COLA wage adjustment provided to employees. Increases in personnel costs also reflect benefit cost increases, salary step awards, longevity, and certificate pay, which are governed by City policy.

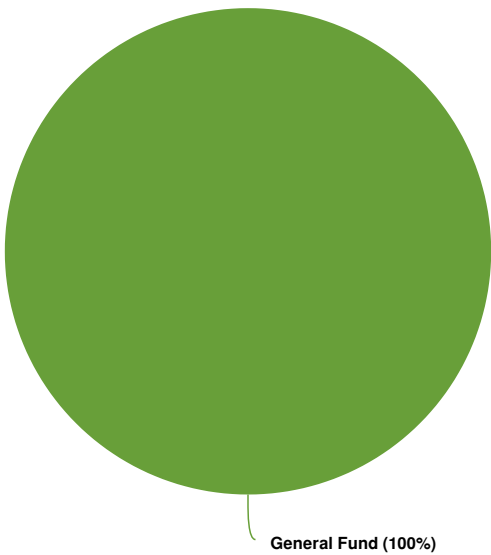
\$317,765 **\$50,953**
(19.10% vs. prior year)

Administration Department Proposed and Historical Budget vs. Actual

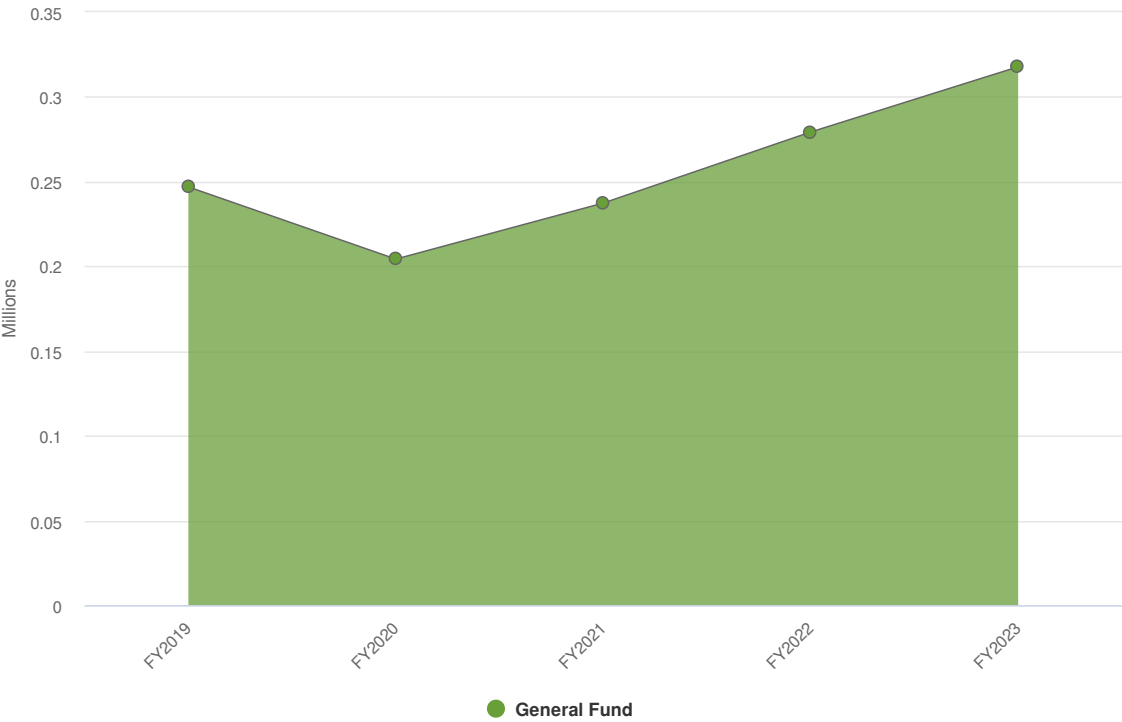


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
General Fund						

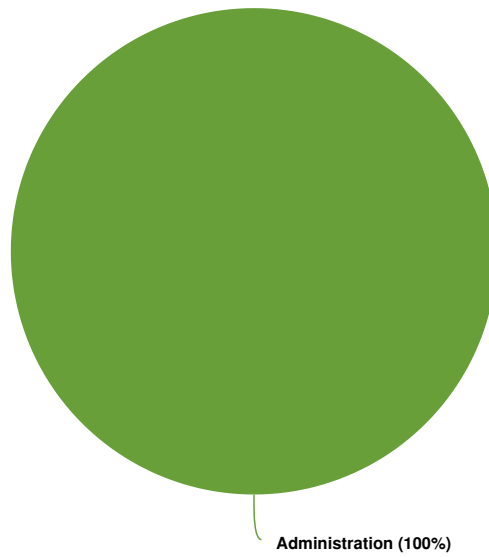


Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Regular Services	01-01-00-1100	\$85,427.86	\$120,923.28	\$120,923.28	0%	
Overtime	01-01-00-1300	\$335.92	\$402.90	\$402.90	0%	
Group Insurance	01-01-00-2100	\$25,947.61	\$30,674.43	\$30,674.43	0%	
Social Security	01-01-00-2200	\$6,186.15	\$7,500.00	\$7,500.00	0%	
Retirement Contributions	01-01-00-2300	\$18,149.02	\$19,500.00	\$19,500.00	0%	
Unemployment Compensation	01-01-00-2500	\$78.90	\$1,203.60	\$1,203.60	0%	
Workers' Compensation	01-01-00-2600	\$185.47	\$1,413.00	\$1,413.00	0%	
Accrued Leave	01-01-00-2950	\$0.00	\$4,851.26	\$4,851.26	0%	
Auditing Services	01-01-00-3310	\$2,006.80	\$1,965.60	\$1,965.60	0%	
Legal Services	01-01-00-3330	\$767.50	\$1,200.00	\$3,200.00	166.7%	
Engineering Services	01-01-00-3340	\$3,535.64	\$4,000.00	\$4,000.00	0%	
Planning & Other Contract Serv	01-01-00-3350	\$13,487.99	\$18,500.00	\$18,500.00	0%	
School Excise Tax	01-01-00-4120	\$0.00	\$6,303.60	\$6,303.60	0%	
Building Maintenance	01-01-00-4310	\$3,124.41	\$3,200.00	\$4,700.00	46.9%	
Equipment/Software Maintenance	01-01-00-4320	\$7,868.60	\$7,500.00	\$8,000.00	6.7%	
Community Hall Maintenance	01-01-00-4330	\$7,016.22	\$7,124.00	\$7,124.00	0%	
Insurance and Bonds	01-01-00-5200	\$2,643.18	\$3,400.00	\$3,400.00	0%	
Legal Notices/Advertising	01-01-00-5400	\$339.92	\$572.00	\$572.00	0%	
Travel and Training	01-01-00-5810	\$0.00	\$500.00	\$500.00	0%	
Mayor, Council & Com Travel	01-01-00-5820	\$0.00	\$1,000.00	\$1,000.00	0%	
Dues, Subscriptions, Programs	01-01-00-5830	\$3,156.39	\$4,200.00	\$5,700.00	35.7%	
Office Supplies	01-01-00-6110	\$1,162.90	\$1,100.00	\$1,100.00	0%	
Postage	01-01-00-6120	\$1,236.72	\$1,820.00	\$1,820.00	0%	
Telephone & Internet Services	01-01-00-6130	\$1,789.58	\$2,367.04	\$2,367.04	0%	
Materials and Supplies	01-01-00-6150	\$927.19	\$1,000.00	\$2,500.00	150%	
Natural Gas	01-01-00-6210	\$231.25	\$300.00	\$300.00	0%	
Electricity	01-01-00-6220	\$576.34	\$728.00	\$728.00	0%	
Gasoline	01-01-00-6260	\$361.90	\$350.00	\$350.00	0%	
Citation Refunds	01-01-00-6520	\$0.00	\$100.00	\$100.00	0%	
Library	01-01-00-6580	\$1,026.61	\$1,248.00	\$1,248.00	0%	
St. Helens Senior Center	01-01-00-6591	\$500.00	\$500.00	\$500.00	0%	
Columbia Pacific Food Bank	01-01-00-6592	\$500.00	\$500.00	\$500.00	0%	
Columbia County Emergency Mgr	01-01-00-6594	\$4,922.44	\$5,122.00	\$5,122.00	0%	
Col Co Economic Development	01-01-00-6598	\$5,000.00	\$2,500.00	\$2,500.00	0%	
Miscellaneous	01-01-00-6600	\$2,344.63	\$3,243.00	\$3,743.00	15.4%	
Equipment	01-01-00-7410	\$14,625.00	\$0.00	\$17,601.00	N/A	
Building Improvements	01-01-00-7430	\$63,799.97	\$0.00	\$25,852.00	N/A	
Total General Fund:		\$279,262.11	\$266,811.71	\$317,764.71	19.1%	

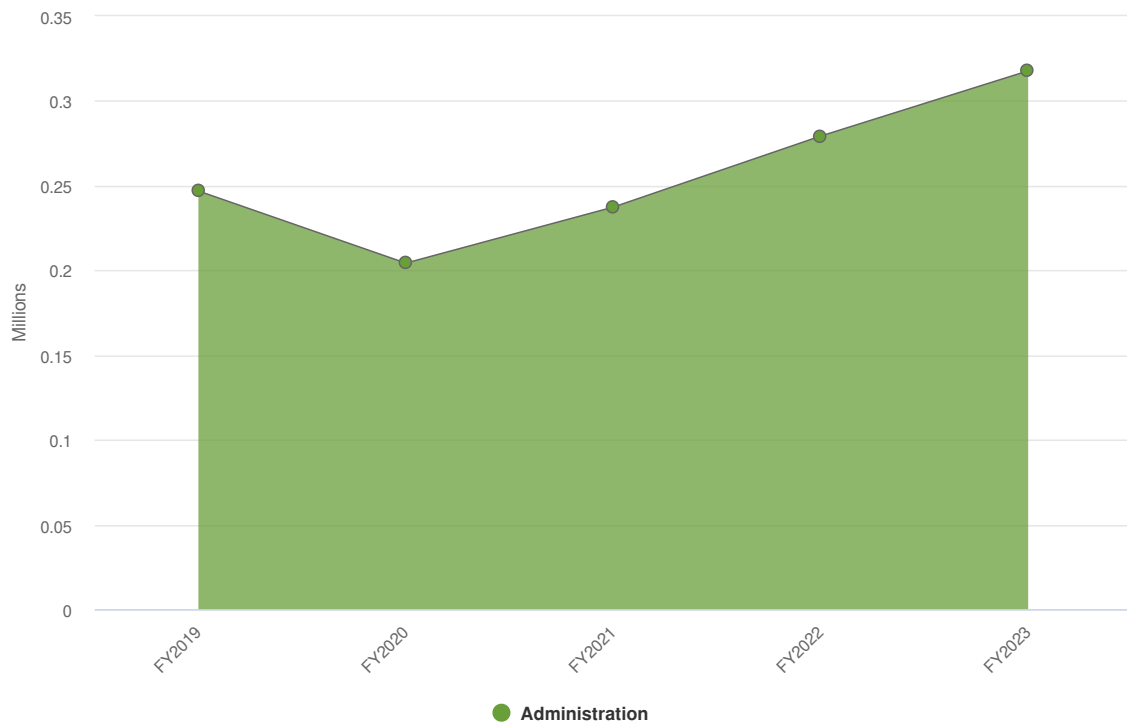


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Administration						
Regular Services	01-01-00-1100	\$85,427.86	\$120,923.28	\$120,923.28	0%	
Overtime	01-01-00-1300	\$335.92	\$402.90	\$402.90	0%	
Group Insurance	01-01-00-2100	\$25,947.61	\$30,674.43	\$30,674.43	0%	
Social Security	01-01-00-2200	\$6,186.15	\$7,500.00	\$7,500.00	0%	
Retirement Contributions	01-01-00-2300	\$18,149.02	\$19,500.00	\$19,500.00	0%	
Unemployment Compensation	01-01-00-2500	\$78.90	\$1,203.60	\$1,203.60	0%	
Workers' Compensation	01-01-00-2600	\$185.47	\$1,413.00	\$1,413.00	0%	
Accrued Leave	01-01-00-2950	\$0.00	\$4,851.26	\$4,851.26	0%	
Auditing Services	01-01-00-3310	\$2,006.80	\$1,965.60	\$1,965.60	0%	
Legal Services	01-01-00-3330	\$767.50	\$1,200.00	\$3,200.00	166.7%	
Engineering Services	01-01-00-3340	\$3,535.64	\$4,000.00	\$4,000.00	0%	
Planning & Other Contract Serv	01-01-00-3350	\$13,487.99	\$18,500.00	\$18,500.00	0%	
School Excise Tax	01-01-00-4120	\$0.00	\$6,303.60	\$6,303.60	0%	
Building Maintenance	01-01-00-4310	\$3,124.41	\$3,200.00	\$4,700.00	46.9%	
Equipment/Software Maintenance	01-01-00-4320	\$7,868.60	\$7,500.00	\$8,000.00	6.7%	
Community Hall Maintenance	01-01-00-4330	\$7,016.22	\$7,124.00	\$7,124.00	0%	
Insurance and Bonds	01-01-00-5200	\$2,643.18	\$3,400.00	\$3,400.00	0%	
Legal Notices/Advertising	01-01-00-5400	\$339.92	\$572.00	\$572.00	0%	
Travel and Training	01-01-00-5810	\$0.00	\$500.00	\$500.00	0%	
Mayor, Council & Com Travel	01-01-00-5820	\$0.00	\$1,000.00	\$1,000.00	0%	
Dues, Subscriptions, Programs	01-01-00-5830	\$3,156.39	\$4,200.00	\$5,700.00	35.7%	
Office Supplies	01-01-00-6110	\$1,162.90	\$1,100.00	\$1,100.00	0%	
Postage	01-01-00-6120	\$1,236.72	\$1,820.00	\$1,820.00	0%	
Telephone & Internet Services	01-01-00-6130	\$1,789.58	\$2,367.04	\$2,367.04	0%	
Materials and Supplies	01-01-00-6150	\$927.19	\$1,000.00	\$2,500.00	150%	



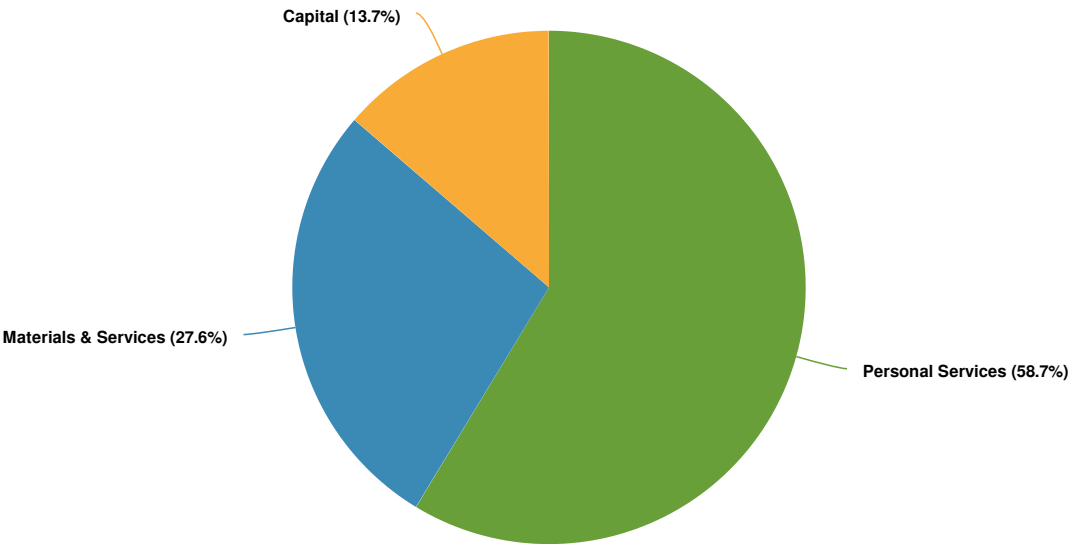
Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Natural Gas	01-01-00-6210	\$231.25	\$300.00	\$300.00	0%	
Electricity	01-01-00-6220	\$576.34	\$728.00	\$728.00	0%	
Gasoline	01-01-00-6260	\$361.90	\$350.00	\$350.00	0%	
Citation Refunds	01-01-00-6520	\$0.00	\$100.00	\$100.00	0%	
Library	01-01-00-6580	\$1,026.61	\$1,248.00	\$1,248.00	0%	
St. Helens Senior Center	01-01-00-6591	\$500.00	\$500.00	\$500.00	0%	
Columbia Pacific Food Bank	01-01-00-6592	\$500.00	\$500.00	\$500.00	0%	
Columbia County Emergency Mgr	01-01-00-6594	\$4,922.44	\$5,122.00	\$5,122.00	0%	
Col Co Economic Development	01-01-00-6598	\$5,000.00	\$2,500.00	\$2,500.00	0%	
Miscellaneous	01-01-00-6600	\$2,344.63	\$3,243.00	\$3,743.00	15.4%	
Equipment	01-01-00-7410	\$14,625.00	\$0.00	\$17,601.00	N/A	
Building Improvements	01-01-00-7430	\$63,799.97	\$0.00	\$25,852.00	N/A	
Total Administration:		\$279,262.11	\$266,811.71	\$317,764.71	19.1%	
Total Expenditures:		\$279,262.11	\$266,811.71	\$317,764.71	19.1%	



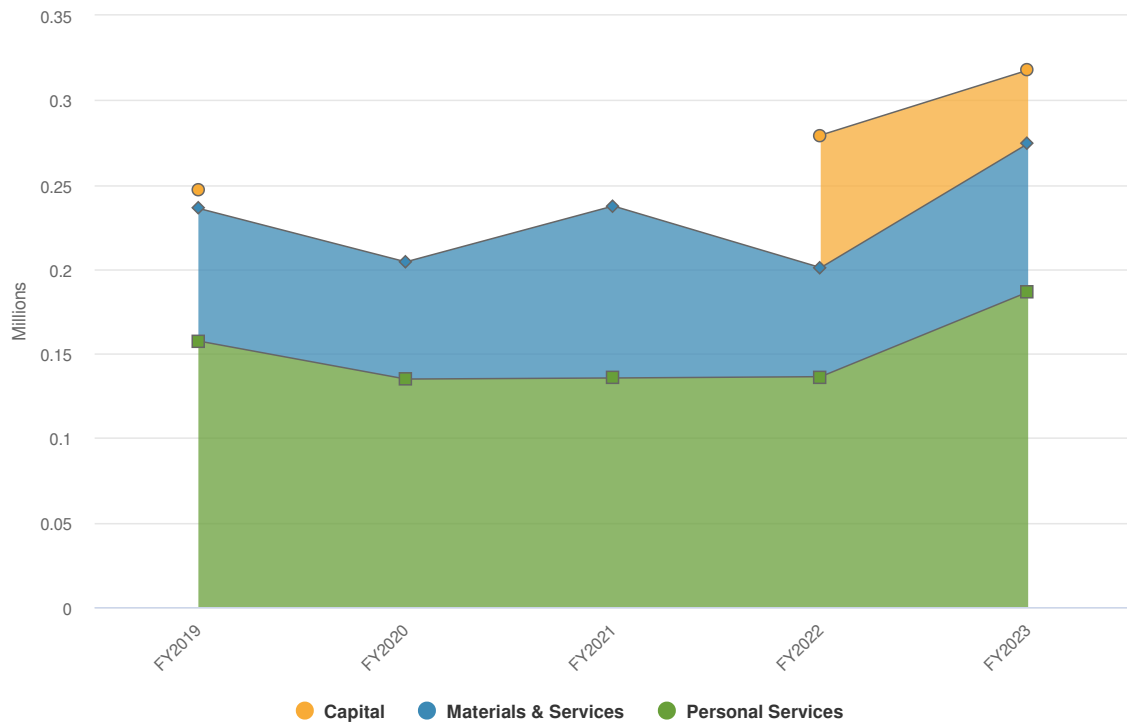
Expenditures by Expense Type

Personal Services, at 58.7% of the Administration Department's expenditures by expense type, is the largest expenditure. Materials and Services costs are estimated to be 27.6%, and Capital expenditures are estimated at 13.7% of the necessary expenditures.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personal Services						
Regular Services	01-01-00-1100	\$85,427.86	\$120,923.28	\$120,923.28	0%	
Overtime	01-01-00-1300	\$335.92	\$402.90	\$402.90	0%	
Group Insurance	01-01-00-2100	\$25,947.61	\$30,674.43	\$30,674.43	0%	
Social Security	01-01-00-2200	\$6,186.15	\$7,500.00	\$7,500.00	0%	
Retirement Contributions	01-01-00-2300	\$18,149.02	\$19,500.00	\$19,500.00	0%	
Unemployment Compensation	01-01-00-2500	\$78.90	\$1,203.60	\$1,203.60	0%	
Workers' Compensation	01-01-00-2600	\$185.47	\$1,413.00	\$1,413.00	0%	
Accrued Leave	01-01-00-2950	\$0.00	\$4,851.26	\$4,851.26	0%	
Total Personal Services:		\$136,310.93	\$186,468.47	\$186,468.47	0%	
Materials & Services						
Auditing Services	01-01-00-3310	\$2,006.80	\$1,965.60	\$1,965.60	0%	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Legal Services	01-01-00-3330	\$767.50	\$1,200.00	\$3,200.00	166.7%	
Engineering Services	01-01-00-3340	\$3,535.64	\$4,000.00	\$4,000.00	0%	
Planning & Other Contract Serv	01-01-00-3350	\$13,487.99	\$18,500.00	\$18,500.00	0%	
School Excise Tax	01-01-00-4120	\$0.00	\$6,303.60	\$6,303.60	0%	
Building Maintenance	01-01-00-4310	\$3,124.41	\$3,200.00	\$4,700.00	46.9%	
Equipment/Software Maintenance	01-01-00-4320	\$7,868.60	\$7,500.00	\$8,000.00	6.7%	
Community Hall Maintenance	01-01-00-4330	\$7,016.22	\$7,124.00	\$7,124.00	0%	
Insurance and Bonds	01-01-00-5200	\$2,643.18	\$3,400.00	\$3,400.00	0%	
Legal Notices/Advertising	01-01-00-5400	\$339.92	\$572.00	\$572.00	0%	
Travel and Training	01-01-00-5810	\$0.00	\$500.00	\$500.00	0%	
Mayor, Council & Com Travel	01-01-00-5820	\$0.00	\$1,000.00	\$1,000.00	0%	
Dues, Subscriptions, Programs	01-01-00-5830	\$3,156.39	\$4,200.00	\$5,700.00	35.7%	
Office Supplies	01-01-00-6110	\$1,162.90	\$1,100.00	\$1,100.00	0%	
Postage	01-01-00-6120	\$1,236.72	\$1,820.00	\$1,820.00	0%	
Telephone & Internet Services	01-01-00-6130	\$1,789.58	\$2,367.04	\$2,367.04	0%	
Materials and Supplies	01-01-00-6150	\$927.19	\$1,000.00	\$2,500.00	150%	
Natural Gas	01-01-00-6210	\$231.25	\$300.00	\$300.00	0%	
Electricity	01-01-00-6220	\$576.34	\$728.00	\$728.00	0%	
Gasoline	01-01-00-6260	\$361.90	\$350.00	\$350.00	0%	
Citation Refunds	01-01-00-6520	\$0.00	\$100.00	\$100.00	0%	
Library	01-01-00-6580	\$1,026.61	\$1,248.00	\$1,248.00	0%	
St. Helens Senior Center	01-01-00-6591	\$500.00	\$500.00	\$500.00	0%	
Columbia Pacific Food Bank	01-01-00-6592	\$500.00	\$500.00	\$500.00	0%	
Columbia County Emergency Mgr	01-01-00-6594	\$4,922.44	\$5,122.00	\$5,122.00	0%	
Col Co Economic Development	01-01-00-6598	\$5,000.00	\$2,500.00	\$2,500.00	0%	
Miscellaneous	01-01-00-6600	\$2,344.63	\$3,243.00	\$3,743.00	15.4%	



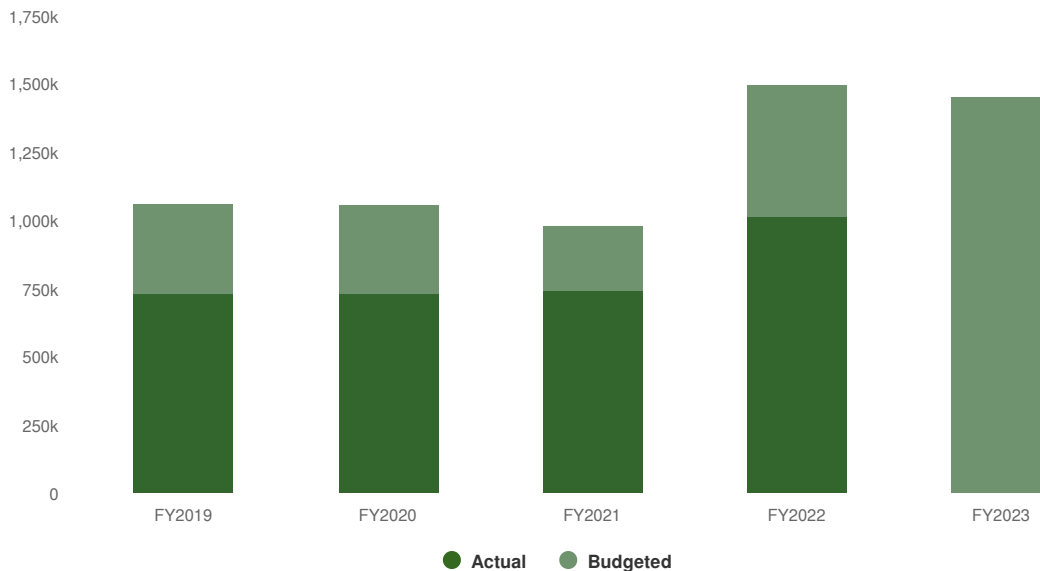
Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Total Materials & Services:		\$64,526.21	\$80,343.24	\$87,843.24	9.3%	
Capital						
Equipment	01-01-00-7410	\$14,625.00	\$0.00	\$17,601.00	N/A	
Building Improvements	01-01-00-7430	\$63,799.97	\$0.00	\$25,852.00	N/A	
Total Capital:		\$78,424.97	\$0.00	\$43,453.00	N/A	
Total Expense Objects:		\$279,262.11	\$266,811.71	\$317,764.71	19.1%	

Revenues Summary

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

\$1,451,277 **-\$43,453**
(-2.91% vs. prior year)

Administration Department Proposed and Historical Budget vs. Actual



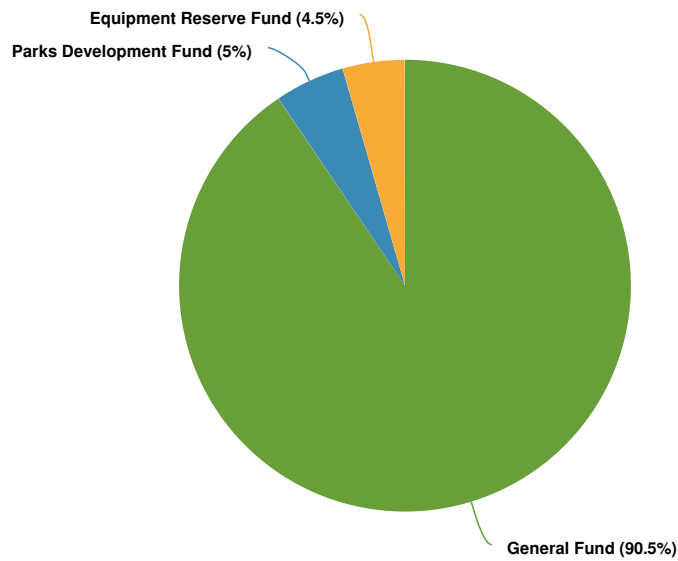
Revenue decreases are reflective of the utilization of American Rescue Plan Act (ARPA) of 2021 funds that began in the 2022-23 budget year.



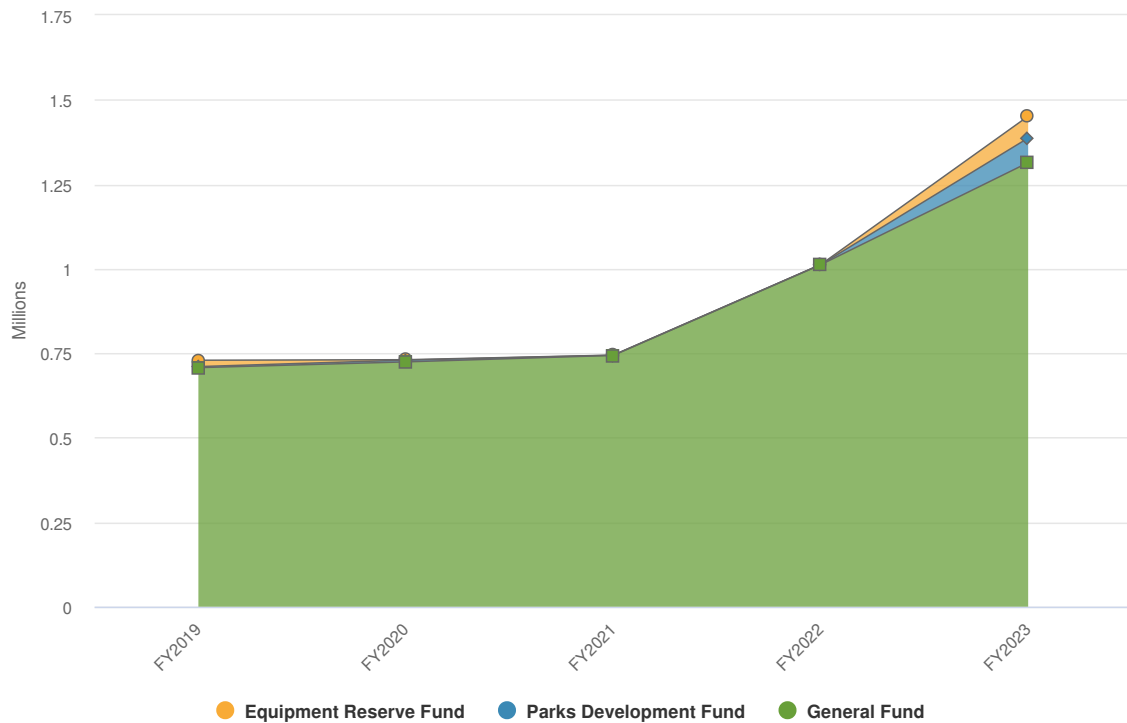
Revenue by Fund

Internal review of historical financial data has estimated that the Administration Department will be funded by 90.5% from the city's General Fund, 5% by the Parks Development Fund, and 4.5% from the Equipment Reserve Fund.

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
General Fund						
Fund Balance - Budgeted	01-00-00-2711	\$0.00	\$329,384.66	\$329,384.66	0%	
Current Property Tax	01-00-00-3110	\$359,747.04	\$382,842.00	\$382,842.00	0%	
Prior Years' Property Tax	01-00-00-3111	\$7,994.77	\$6,564.00	\$6,564.00	0%	
In Lieu of Tax Fees	01-00-00-3213	\$8,123.77	\$8,124.00	\$8,124.00	0%	
In Lieu of Franchise Fees	01-00-00-3214	\$56,628.48	\$44,000.00	\$44,000.00	0%	
Franchise Fees	01-00-00-3215	\$131,572.81	\$120,481.00	\$120,481.00	0%	
Business Licenses	01-00-00-3216	\$17,430.00	\$16,800.00	\$16,800.00	0%	
Liquor License Application Fee	01-00-00-3217	\$35.00	\$50.00	\$50.00	0%	
Short Term Rental Tax	01-00-00-3218	\$2,651.39	\$800.00	\$800.00	0%	
School Excise Tax	01-00-00-3219	\$1,408.00	\$1,410.00	\$1,410.00	0%	
Building Permit Fees	01-00-00-3221	\$66,423.05	\$5,000.00	\$5,000.00	0%	
Mechanical Permit Fees	01-00-00-3222	\$3,685.60	\$2,800.00	\$2,800.00	0%	
Plumbing Permit Fees	01-00-00-3223	\$4,749.33	\$1,500.00	\$1,500.00	0%	
Land Use Fees	01-00-00-3224	\$5,963.50	\$3,000.00	\$3,000.00	0%	
Right-of-Way Permit Fees	01-00-00-3225	\$1,010.00	\$457.00	\$457.00	0%	
Vehicle Towing Fees	01-00-00-3226	\$100.00	\$100.00	\$100.00	0%	
Engineering Review Fees	01-00-00-3227	\$1,577.16	\$2,500.00	\$2,500.00	0%	
Building Permit Tech Fees	01-00-00-3228	\$2,435.41	\$200.00	\$200.00	0%	
City Admin Permit Fee	01-00-00-3229	\$4,389.00	\$1,500.00	\$1,500.00	0%	
ARPA 2021	01-00-00-3330	\$224,558.18	\$310,645.00	\$267,192.00	-14%	
Oregon Recreation Trail Grant	01-00-00-3333	\$0.00	\$28,500.00	\$28,500.00	0%	
State Revenue Sharing	01-00-00-3350	\$21,345.57	\$12,000.00	\$12,000.00	0%	
Cigarette Tax	01-00-00-3356	\$1,633.35	\$1,300.00	\$1,300.00	0%	
Alcohol Tax	01-00-00-3357	\$36,901.64	\$25,000.00	\$25,000.00	0%	
Marijuana Tax	01-00-00-3359	\$2,526.73	\$1,800.00	\$1,800.00	0%	
Fines	01-00-00-3510	\$14,886.03	\$14,000.00	\$14,000.00	0%	
Interest	01-00-00-3610	\$934.35	\$930.00	\$930.00	0%	
Communications Site Rent	01-00-00-3629	\$0.00	\$2,400.00	\$2,400.00	0%	
Community Hall Rental	01-00-00-3631	\$29,060.00	\$25,000.00	\$25,000.00	0%	
Mineral Royalties	01-00-00-3632	\$0.00	\$920.00	\$920.00	0%	
Celebration Donations	01-00-00-3652	-\$64.38	\$100.00	\$100.00	0%	
Miscellaneous	01-00-00-3653	\$1,324.14	\$1,200.00	\$1,200.00	0%	
Spring Cleanup Revenue	01-00-00-3654	\$261.00	\$0.00	\$0.00	0%	
DAR Park Maint Contribution	01-00-00-3655	\$0.00	\$1,200.00	\$1,200.00	0%	
Shop with a Cop Donations	01-00-00-3656	\$1,310.08	\$2,500.00	\$2,500.00	0%	
Veteran Park Donations	01-00-00-3658	\$121.00	\$50.00	\$50.00	0%	
Veterans Park Brick Sales	01-00-00-3660	\$1,000.00	\$375.00	\$375.00	0%	
Capital Campaign - Com Hall	01-00-00-3661	\$0.00	\$2,000.00	\$2,000.00	0%	
Total General Fund:		\$1,011,722.00	\$1,357,432.66	\$1,313,979.66	-3.2%	
Equipment Reserve Fund						
Fund Balance - Budgeted	02-00-00-2711	\$0.00	\$63,974.56	\$63,974.56	0%	
Interest	02-00-00-3610	\$281.84	\$612.00	\$612.00	0%	

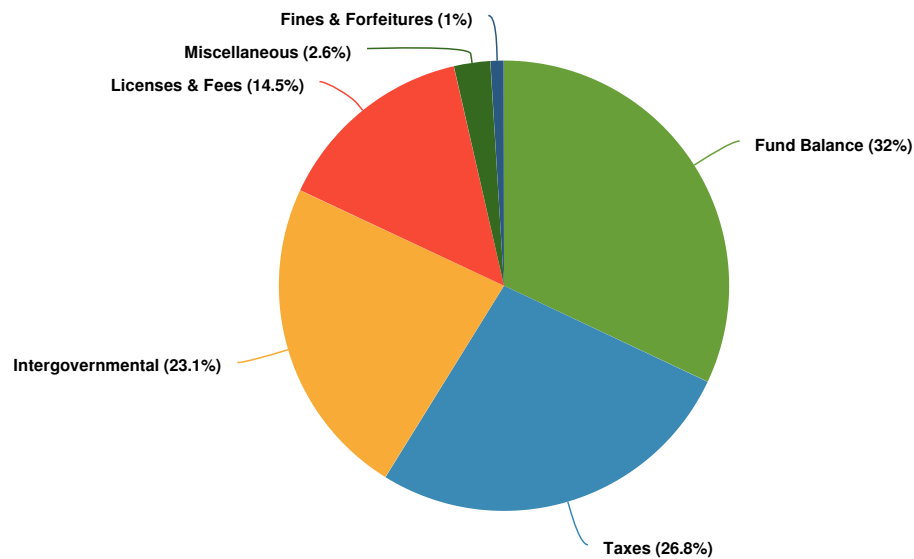


Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Total Equipment Reserve Fund:		\$281.84	\$64,586.56	\$64,586.56	0%	
Parks Development Fund						
Fund Balance - Budgeted	08-00-00-2711	\$0.00	\$71,218.32	\$71,218.32	0%	
System Development Charges	08-00-00-3215	\$0.00	\$1,000.00	\$1,000.00	0%	
Interest	08-00-00-3610	\$234.05	\$492.00	\$492.00	0%	
Total Parks Development Fund:		\$234.05	\$72,710.32	\$72,710.32	0%	
Total:		\$1,012,237.89	\$1,494,729.54	\$1,451,276.54	-2.9%	

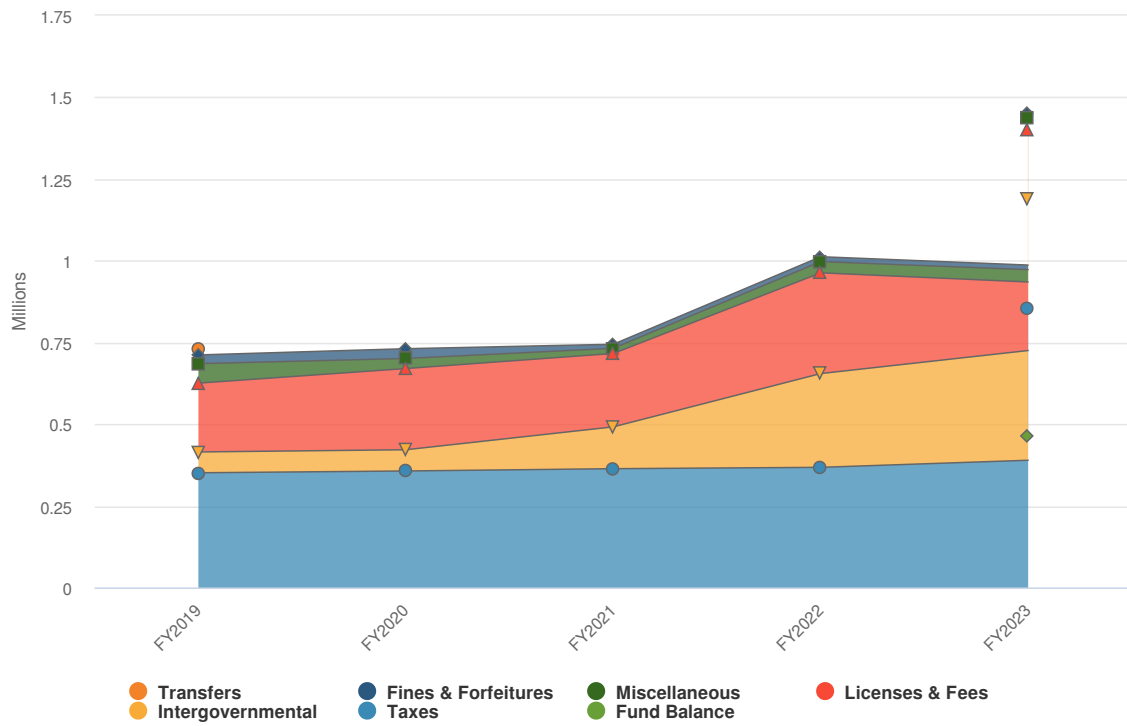
Revenues by Source

Internal examination of historical revenue fund trends, as depicted in the graph below, shows that projected revenues by source include: 32% by Fund Balance, 26.8% from Taxes, 23.1% from Intergovernmental Revenue, 14.5% from Licenses & Fees, 2.6% from Miscellaneous Revenue, and 1% from Fines & Forfeitures.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Fund Balance						
Fund Balance - Budgeted	01-00-00-2711	\$0.00	\$329,384.66	\$329,384.66	0%	
Fund Balance - Budgeted	02-00-00-2711	\$0.00	\$63,974.56	\$63,974.56	0%	
Fund Balance - Budgeted	08-00-00-2711	\$0.00	\$71,218.32	\$71,218.32	0%	
Total Fund Balance:		\$0.00	\$464,577.54	\$464,577.54	0%	
Taxes						
Current Property Tax	01-00-00-3110	\$359,747.04	\$382,842.00	\$382,842.00	0%	
Prior Years' Property Tax	01-00-00-3111	\$7,994.77	\$6,564.00	\$6,564.00	0%	
Total Taxes:		\$367,741.81	\$389,406.00	\$389,406.00	0%	
Licenses & Fees						
In Lieu of Tax Fees	01-00-00-3213	\$8,123.77	\$8,124.00	\$8,124.00	0%	
In Lieu of Franchise Fees	01-00-00-3214	\$56,628.48	\$44,000.00	\$44,000.00	0%	
Franchise Fees	01-00-00-3215	\$131,572.81	\$120,481.00	\$120,481.00	0%	
Business Licenses	01-00-00-3216	\$17,430.00	\$16,800.00	\$16,800.00	0%	
Liquor License Application Fee	01-00-00-3217	\$35.00	\$50.00	\$50.00	0%	
Short Term Rental Tax	01-00-00-3218	\$2,651.39	\$800.00	\$800.00	0%	
School Excise Tax	01-00-00-3219	\$1,408.00	\$1,410.00	\$1,410.00	0%	
Building Permit Fees	01-00-00-3221	\$66,423.05	\$5,000.00	\$5,000.00	0%	

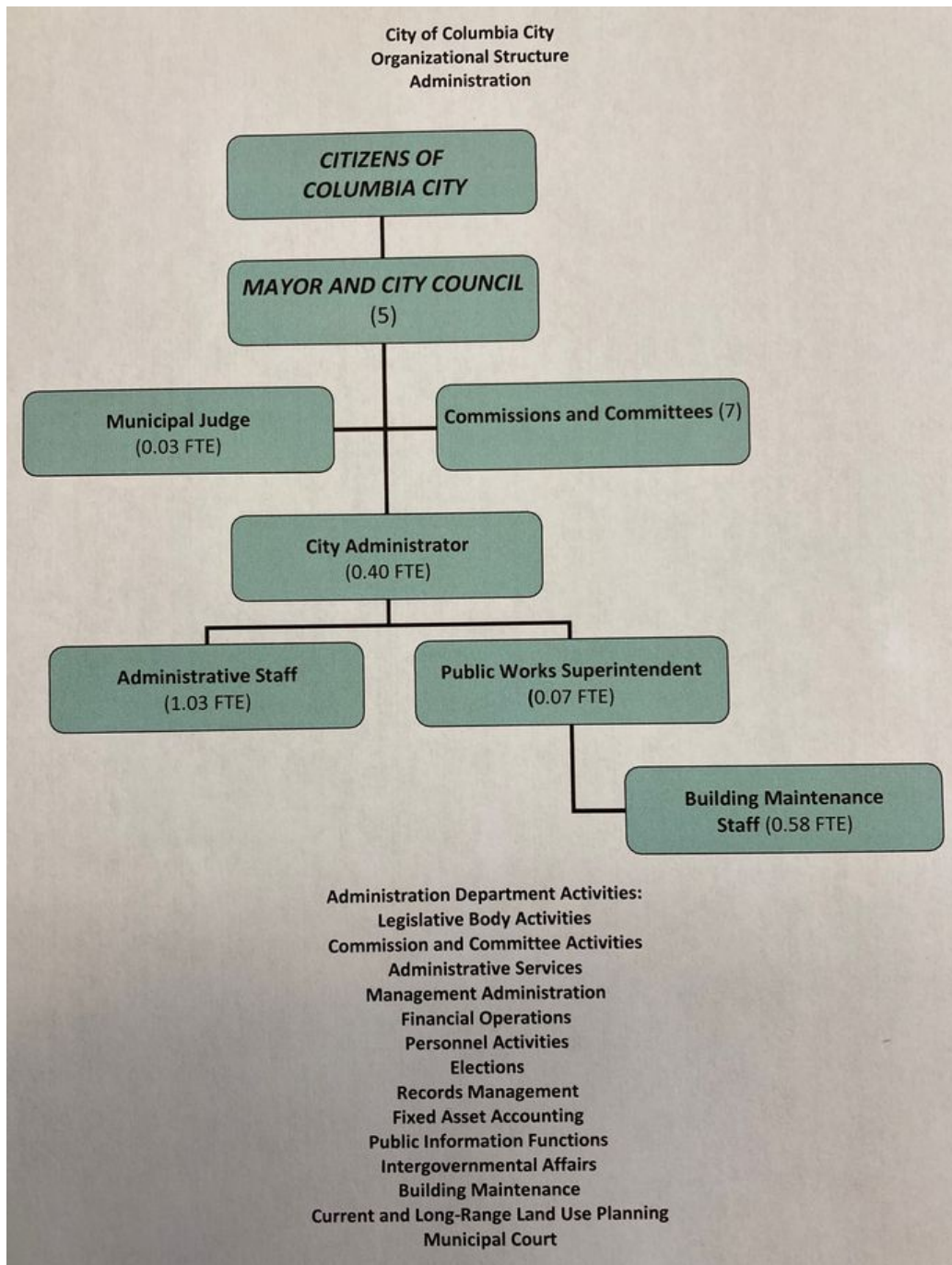


Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Mechanical Permit Fees	01-00-00-3222	\$3,685.60	\$2,800.00	\$2,800.00	0%	
Plumbing Permit Fees	01-00-00-3223	\$4,749.33	\$1,500.00	\$1,500.00	0%	
Land Use Fees	01-00-00-3224	\$5,963.50	\$3,000.00	\$3,000.00	0%	
Right-of-Way Permit Fees	01-00-00-3225	\$1,010.00	\$457.00	\$457.00	0%	
Vehicle Towing Fees	01-00-00-3226	\$100.00	\$100.00	\$100.00	0%	
Engineering Review Fees	01-00-00-3227	\$1,577.16	\$2,500.00	\$2,500.00	0%	
Building Permit Tech Fees	01-00-00-3228	\$2,435.41	\$200.00	\$200.00	0%	
City Admin Permit Fee	01-00-00-3229	\$4,389.00	\$1,500.00	\$1,500.00	0%	
System Development Charges	08-00-00-3215	\$0.00	\$1,000.00	\$1,000.00	0%	
Total Licenses & Fees:		\$308,182.50	\$209,722.00	\$209,722.00	0%	
Intergovernmental						
ARPA 2021	01-00-00-3330	\$224,558.18	\$310,645.00	\$267,192.00	-14%	
Oregon Recreation Trail Grant	01-00-00-3333	\$0.00	\$28,500.00	\$28,500.00	0%	
State Revenue Sharing	01-00-00-3350	\$21,345.57	\$12,000.00	\$12,000.00	0%	
Cigarette Tax	01-00-00-3356	\$1,633.35	\$1,300.00	\$1,300.00	0%	
Alcohol Tax	01-00-00-3357	\$36,901.64	\$25,000.00	\$25,000.00	0%	
Marijuana Tax	01-00-00-3359	\$2,526.73	\$1,800.00	\$1,800.00	0%	
Total Intergovernmental:		\$286,965.47	\$379,245.00	\$335,792.00	-11.5%	
Fines & Forfeitures						
Fines	01-00-00-3510	\$14,886.03	\$14,000.00	\$14,000.00	0%	
Total Fines & Forfeitures:		\$14,886.03	\$14,000.00	\$14,000.00	0%	
Miscellaneous						
Interest	01-00-00-3610	\$934.35	\$930.00	\$930.00	0%	
Communications Site Rent	01-00-00-3629	\$0.00	\$2,400.00	\$2,400.00	0%	
Community Hall Rental	01-00-00-3631	\$29,060.00	\$25,000.00	\$25,000.00	0%	
Mineral Royalties	01-00-00-3632	\$0.00	\$920.00	\$920.00	0%	
Celebration Donations	01-00-00-3652	-\$64.38	\$100.00	\$100.00	0%	
Miscellaneous	01-00-00-3653	\$1,324.14	\$1,200.00	\$1,200.00	0%	
Spring Cleanup Revenue	01-00-00-3654	\$261.00	\$0.00	\$0.00	0%	
DAR Park Maint Contribution	01-00-00-3655	\$0.00	\$1,200.00	\$1,200.00	0%	
Shop with a Cop Donations	01-00-00-3656	\$1,310.08	\$2,500.00	\$2,500.00	0%	
Veteran Park Donations	01-00-00-3658	\$121.00	\$50.00	\$50.00	0%	
Veterans Park Brick Sales	01-00-00-3660	\$1,000.00	\$375.00	\$375.00	0%	
Capital Campaign - Com Hall	01-00-00-3661	\$0.00	\$2,000.00	\$2,000.00	0%	
Interest	02-00-00-3610	\$281.84	\$612.00	\$612.00	0%	
Interest	08-00-00-3610	\$234.05	\$492.00	\$492.00	0%	
Total Miscellaneous:		\$34,462.08	\$37,779.00	\$37,779.00	0%	
Total Revenue Source:		\$1,012,237.89	\$1,494,729.54	\$1,451,276.54	-2.9%	



Columbia City Administration Department Organizational Chart

This organizational chart shows the relationship of the Administration Department as it flows from the citizens of Columbia City to the various sub-units within the Administration Department.



Administration Department Objective # 1

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, 2023.





Administration Department Objective # 2

To identify, plan and coordinate the continued completion of infrastructure projects within the city by utilizing remaining funding as received by the 2021 American Rescue Plan Act, as well as associated grant and loan funding, for the 2023-24 budget year. Target date: June 30, 2024.



Columbia City Police Department

Gerald Bartolomucci
Police Operations Sergeant

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 department is staffed by the Police Operations 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 when no police officers are physically on duty.

The department continues to work towards boosting participation in the volunteer Reserve Program, which has been extremely valuable in assisting the department in achieving 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 remain consistent 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, during the May 2022 Primary Election. The passage of this measure ensures the continued operations of the department at its current staffing levels.

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 2023-24 Policy Goal and Objective 1-C as set forth by the Council.

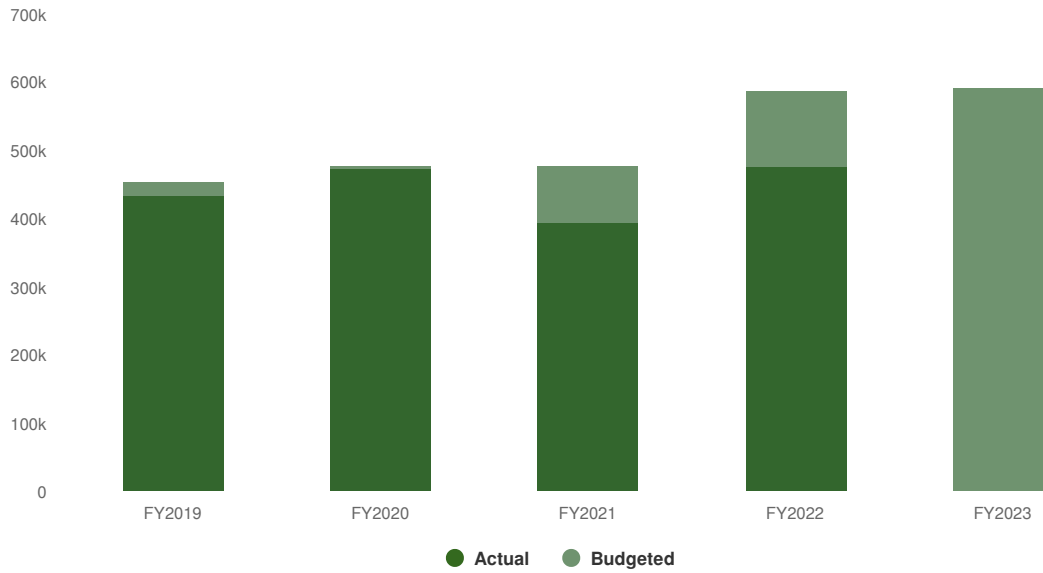
Expenditures Summary

Expenditure increases within the Police Department are specific to the replacement of the department's 4X4 patrol vehicle as well as the associated 3% Cost-of-Living-Allowance (COLA) for department employees.

\$591,209 **\$4,500**
(0.77% vs. prior year)



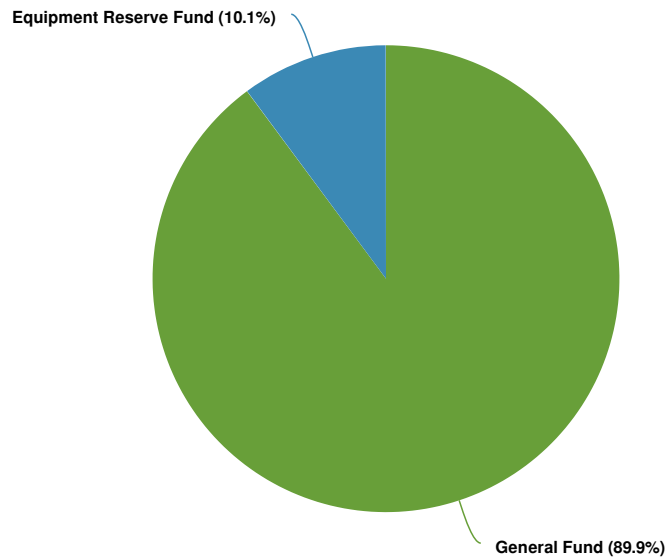
Police Department Proposed and Historical Budget vs. Actual



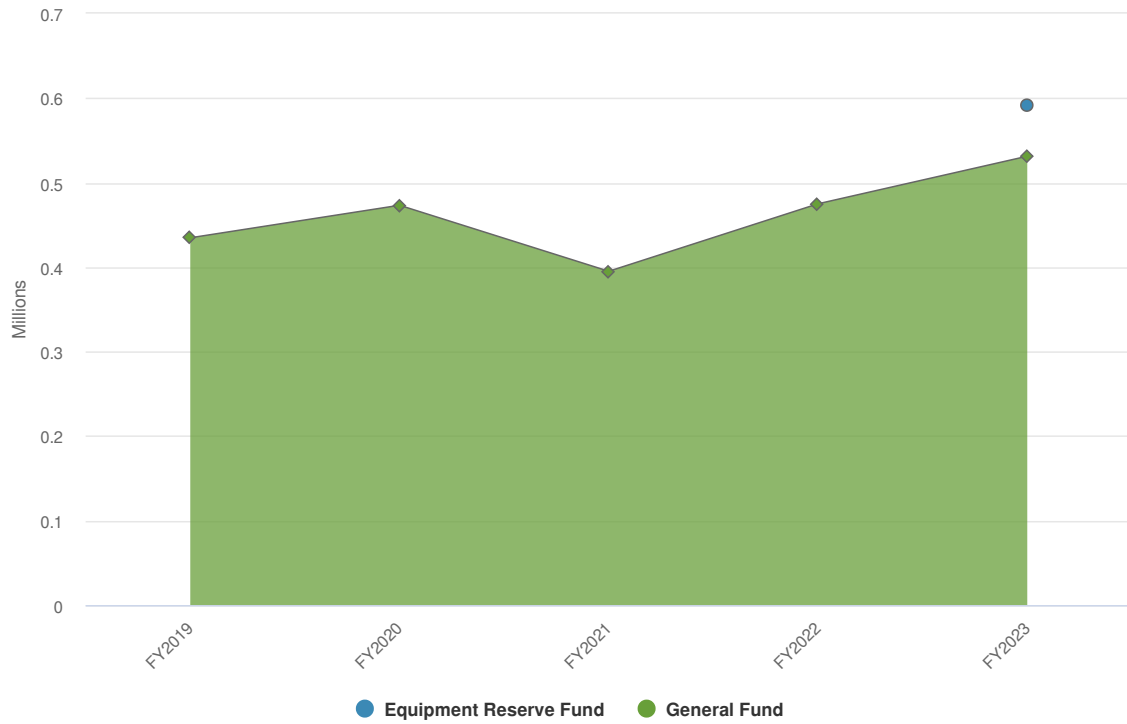
Expenditures by Fund

Internal examination of historical financial data led to the development of the expenditures by fund data as shown in the depiction below. 89.9% of funding for the Police Department will be derived from the General Fund and the Equipment Reserve Fund provides 10.1% of the funding.

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
General Fund						
Regular Services	01-02-00-1100	\$244,350.17	\$247,089.00	\$247,089.00	0%	
Overtime	01-02-00-1300	\$3,274.12	\$2,500.00	\$3,000.00	20%	
Group Insurance	01-02-00-2100	\$57,056.63	\$46,095.92	\$47,895.92	3.9%	
Social Security	01-02-00-2200	\$19,089.89	\$16,500.00	\$16,500.00	0%	
Retirement Contributions	01-02-00-2300	\$64,296.33	\$55,000.00	\$55,000.00	0%	
Unemployment Compensation	01-02-00-2500	\$249.52	\$1,300.00	\$1,300.00	0%	
Workers' Compensation	01-02-00-2600	\$1,163.69	\$6,800.00	\$6,800.00	0%	
Accrued Leave	01-02-00-2950	\$0.00	\$8,604.00	\$8,604.00	0%	
Auditing Services	01-02-00-3310	\$2,635.20	\$1,900.00	\$1,900.00	0%	
Legal Services	01-02-00-3330	\$425.00	\$600.00	\$600.00	0%	
Contract Services	01-02-00-3350	\$963.00	\$4,800.00	\$4,800.00	0%	
Building Maintenance	01-02-00-4310	\$1,670.93	\$1,500.00	\$1,500.00	0%	
Equipment/Software Maintenance	01-02-00-4320	\$6,084.26	\$6,500.00	\$7,500.00	15.4%	
Vehicle Maintenance	01-02-00-4350	\$760.08	\$2,000.00	\$2,000.00	0%	
Insurance and Bonds	01-02-00-5200	\$20,391.01	\$22,000.00	\$23,200.00	5.5%	
Legal Notices/Advertising	01-02-00-5400	\$0.00	\$150.00	\$150.00	0%	
Travel and Training	01-02-00-5810	\$747.00	\$3,500.00	\$3,500.00	0%	
Dues, Subscriptions, Programs	01-02-00-5830	\$2,155.00	\$2,500.00	\$2,500.00	0%	
Office Supplies	01-02-00-6110	\$383.30	\$300.00	\$300.00	0%	
Postage	01-02-00-6120	\$505.20	\$550.00	\$550.00	0%	

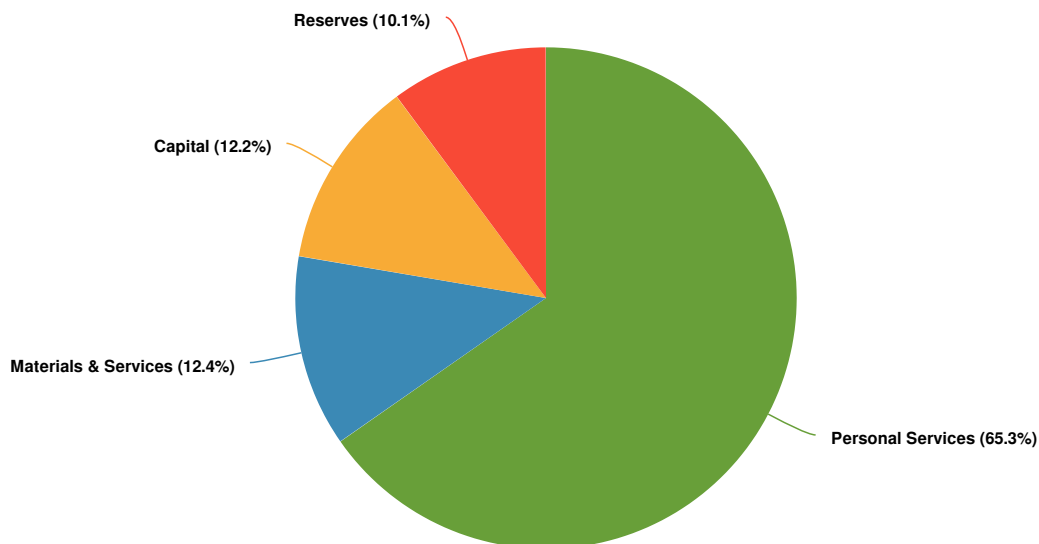


Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Telephone and Internet Service	01-02-00-6130	\$3,129.10	\$4,300.00	\$4,300.00	0%	
Materials and Supplies	01-02-00-6150	\$4,161.99	\$8,000.00	\$8,000.00	0%	
Uniforms	01-02-00-6160	\$0.00	\$1,600.00	\$1,600.00	0%	
Natural Gas	01-02-00-6210	\$77.07	\$100.00	\$100.00	0%	
Electricity	01-02-00-6220	\$72.03	\$120.00	\$120.00	0%	
Gasoline	01-02-00-6260	\$7,276.47	\$7,500.00	\$7,500.00	0%	
Shop with a Cop Program	01-02-00-6500	\$0.00	\$2,500.00	\$2,500.00	0%	
Miscellaneous	01-02-00-6600	\$376.49	\$400.00	\$400.00	0%	
Equipment	01-02-00-7410	\$19,225.85	\$72,000.00	\$72,000.00	0%	
Building Improvements	01-02-00-7430	\$14,399.25	\$0.00	\$0.00	0%	
Total General Fund:		\$474,918.58	\$526,708.92	\$531,208.92	0.9%	
Equipment Reserve Fund						
Reserve for Parks Equip	02-02-00-9400	\$0.00	\$10,000.00	\$10,000.00	0%	
Reserve for Street Equip	02-02-00-9500	\$0.00	\$10,000.00	\$10,000.00	0%	
Reserve for Water Equip	02-02-00-9600	\$0.00	\$20,000.00	\$20,000.00	0%	
Reserve for Sewer Equip	02-02-00-9700	\$0.00	\$20,000.00	\$20,000.00	0%	
Total Equipment Reserve Fund:		\$0.00	\$60,000.00	\$60,000.00	0%	
Total:		\$474,918.58	\$586,708.92	\$591,208.92	0.8%	

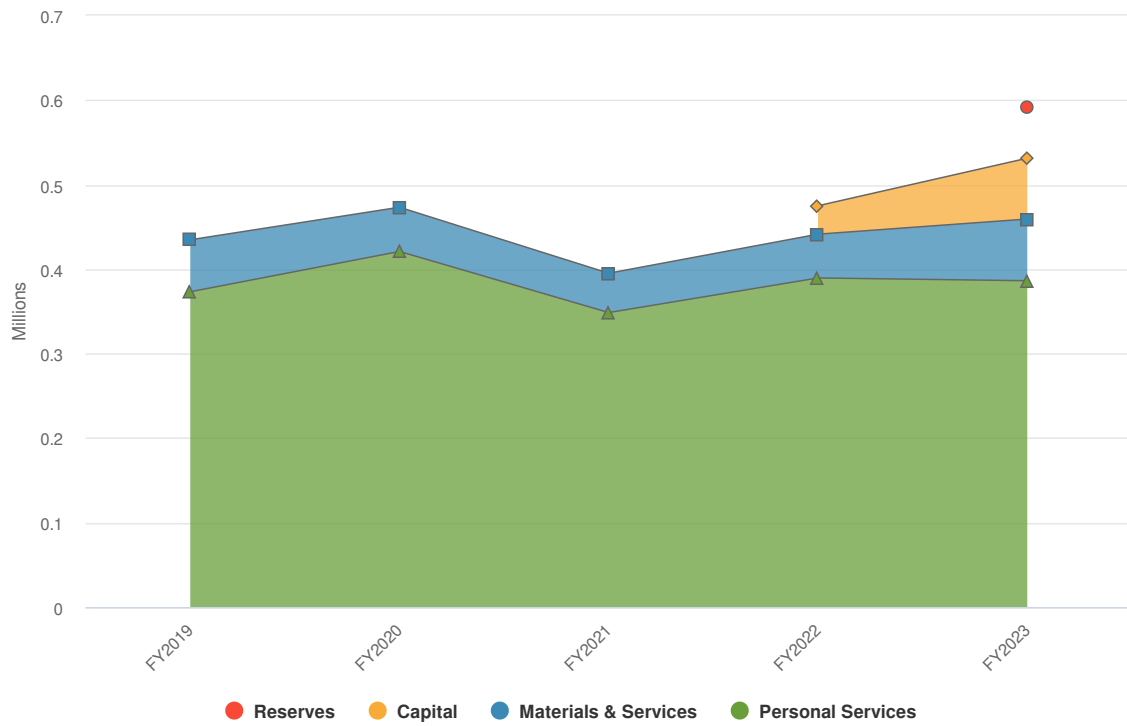
Expenditures by Expense Type

The chart below shows that 65.3% of budgeted expenditures within the Police Department falls within Personal Services, 12.4% is for Materials & Services, 12.2% is for Capital, and 10.1% is for Reserves.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personal Services						
Regular Services	01-02-00-1100	\$244,350.17	\$247,089.00	\$247,089.00	0%	
Overtime	01-02-00-1300	\$3,274.12	\$2,500.00	\$3,000.00	20%	
Group Insurance	01-02-00-2100	\$57,056.63	\$46,095.92	\$47,895.92	3.9%	
Social Security	01-02-00-2200	\$19,089.89	\$16,500.00	\$16,500.00	0%	
Retirement Contributions	01-02-00-2300	\$64,296.33	\$55,000.00	\$55,000.00	0%	
Unemployment Compensation	01-02-00-2500	\$249.52	\$1,300.00	\$1,300.00	0%	
Workers' Compensation	01-02-00-2600	\$1,163.69	\$6,800.00	\$6,800.00	0%	
Accrued Leave	01-02-00-2950	\$0.00	\$8,604.00	\$8,604.00	0%	
Total Personal Services:		\$389,480.35	\$383,888.92	\$386,188.92	0.6%	
Materials & Services						
Auditing Services	01-02-00-3310	\$2,635.20	\$1,900.00	\$1,900.00	0%	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Legal Services	01-02-00-3330	\$425.00	\$600.00	\$600.00	0%	
Contract Services	01-02-00-3350	\$963.00	\$4,800.00	\$4,800.00	0%	
Building Maintenance	01-02-00-4310	\$1,670.93	\$1,500.00	\$1,500.00	0%	
Equipment/Software Maintenance	01-02-00-4320	\$6,084.26	\$6,500.00	\$7,500.00	15.4%	
Vehicle Maintenance	01-02-00-4350	\$760.08	\$2,000.00	\$2,000.00	0%	
Insurance and Bonds	01-02-00-5200	\$20,391.01	\$22,000.00	\$23,200.00	5.5%	
Legal Notices/Advertising	01-02-00-5400	\$0.00	\$150.00	\$150.00	0%	
Travel and Training	01-02-00-5810	\$747.00	\$3,500.00	\$3,500.00	0%	
Dues, Subscriptions, Programs	01-02-00-5830	\$2,155.00	\$2,500.00	\$2,500.00	0%	
Office Supplies	01-02-00-6110	\$383.30	\$300.00	\$300.00	0%	
Postage	01-02-00-6120	\$505.20	\$550.00	\$550.00	0%	
Telephone and Internet Service	01-02-00-6130	\$3,129.10	\$4,300.00	\$4,300.00	0%	
Materials and Supplies	01-02-00-6150	\$4,161.99	\$8,000.00	\$8,000.00	0%	
Uniforms	01-02-00-6160	\$0.00	\$1,600.00	\$1,600.00	0%	
Natural Gas	01-02-00-6210	\$77.07	\$100.00	\$100.00	0%	
Electricity	01-02-00-6220	\$72.03	\$120.00	\$120.00	0%	
Gasoline	01-02-00-6260	\$7,276.47	\$7,500.00	\$7,500.00	0%	
Shop with a Cop Program	01-02-00-6500	\$0.00	\$2,500.00	\$2,500.00	0%	
Miscellaneous	01-02-00-6600	\$376.49	\$400.00	\$400.00	0%	
Total Materials & Services:		\$51,813.13	\$70,820.00	\$73,020.00	3.1%	
Capital						
Equipment	01-02-00-7410	\$19,225.85	\$72,000.00	\$72,000.00	0%	
Building Improvements	01-02-00-7430	\$14,399.25	\$0.00	\$0.00	0%	
Total Capital:		\$33,625.10	\$72,000.00	\$72,000.00	0%	
Reserves						
Reserve for Parks Equip	02-02-00-9400	\$0.00	\$10,000.00	\$10,000.00	0%	



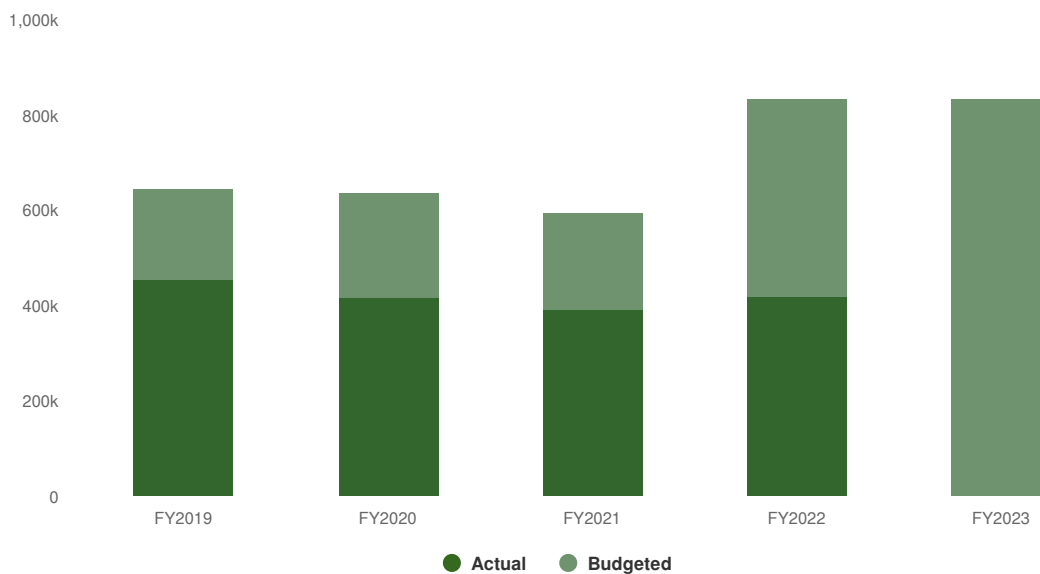
Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Reserve for Street Equip	02-02-00-9500	\$0.00	\$10,000.00	\$10,000.00	0%	
Reserve for Water Equip	02-02-00-9600	\$0.00	\$20,000.00	\$20,000.00	0%	
Reserve for Sewer Equip	02-02-00-9700	\$0.00	\$20,000.00	\$20,000.00	0%	
Total Reserves:		\$0.00	\$60,000.00	\$60,000.00	0%	
Total Expense Objects:		\$474,918.58	\$586,708.92	\$591,208.92	0.8%	

Revenues Summary

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

\$834,052 **\$0**
(0.00% vs. prior year)

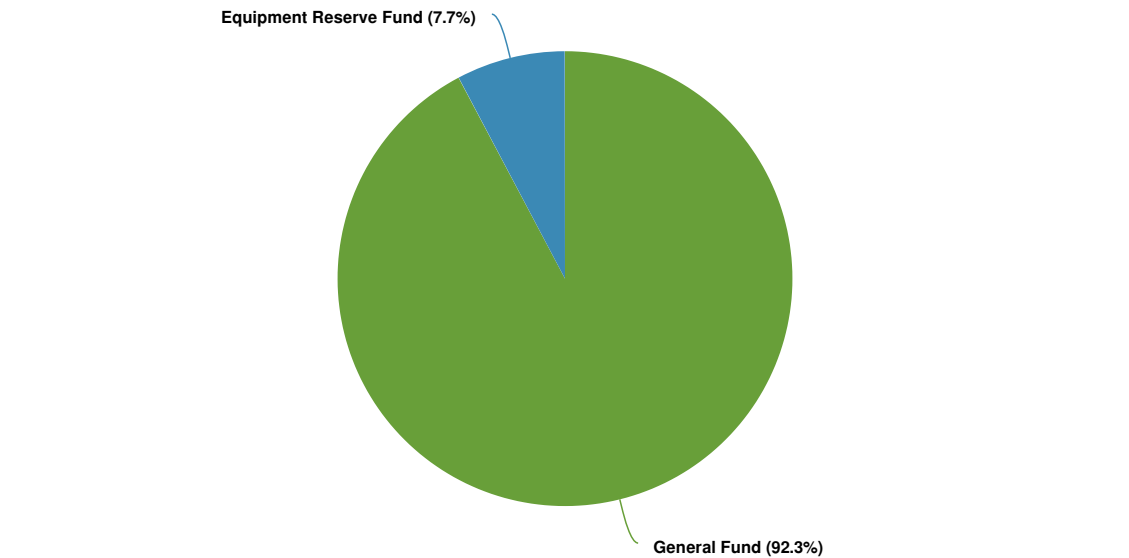
Police Department Proposed and Historical Budget vs. Actual



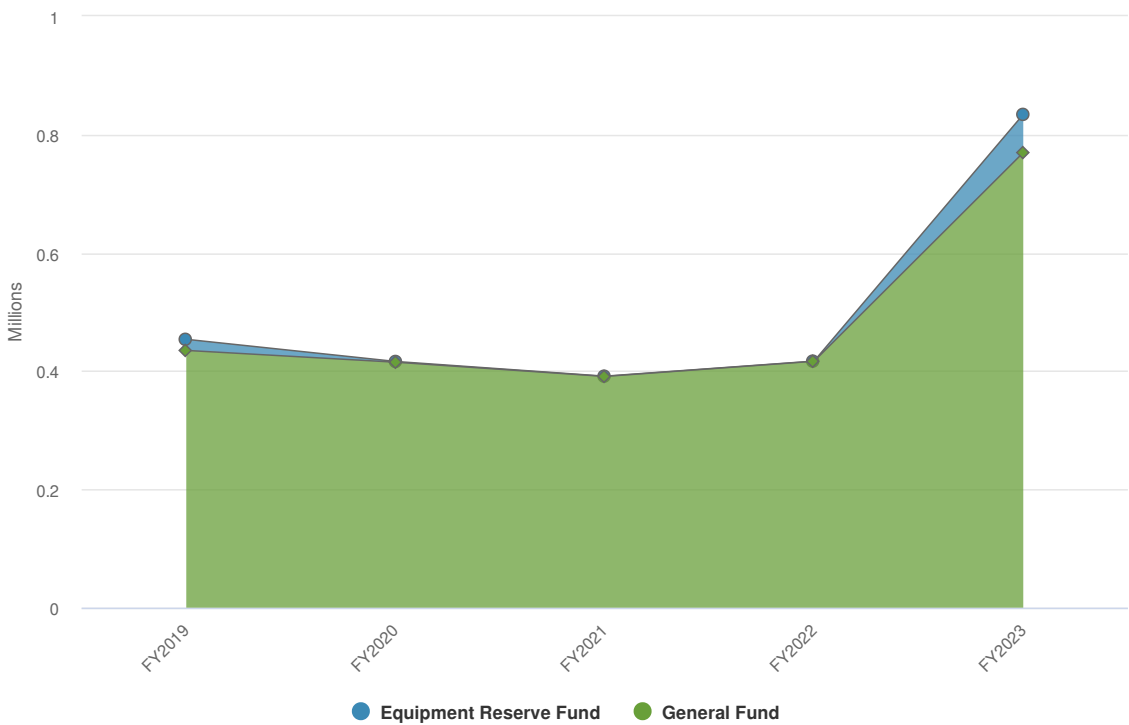
Revenue by Fund

The General Fund provides 92.3% of the Police Departments revenue with the Equipment Reserve Fund allocates 7.7%.

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
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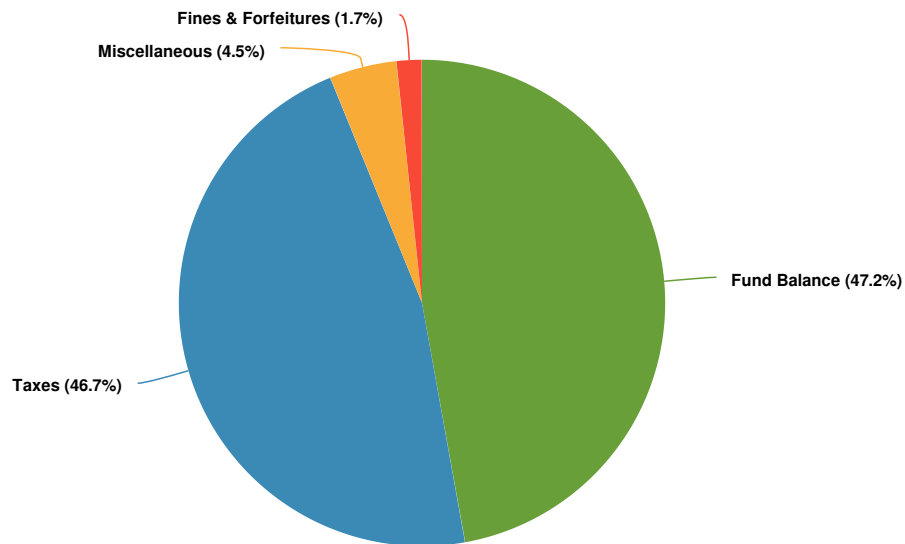
Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
General Fund						
Fund Balance - Budgeted	01-00-00-2711	\$0.00	\$329,384.66	\$329,384.66	0%	
Current Property Tax	01-00-00-3110	\$359,747.04	\$382,842.00	\$382,842.00	0%	
Prior Years' Property Tax	01-00-00-3111	\$7,994.77	\$6,564.00	\$6,564.00	0%	
Fines	01-00-00-3510	\$14,886.03	\$14,000.00	\$14,000.00	0%	
Interest	01-00-00-3610	\$934.35	\$930.00	\$930.00	0%	
Communications Site Rent	01-00-00-3629	\$0.00	\$2,400.00	\$2,400.00	0%	
Community Hall Rental	01-00-00-3631	\$29,060.00	\$25,000.00	\$25,000.00	0%	
Mineral Royalties	01-00-00-3632	\$0.00	\$920.00	\$920.00	0%	
Celebration Donations	01-00-00-3652	-\$64.38	\$100.00	\$100.00	0%	
Miscellaneous	01-00-00-3653	\$1,324.14	\$1,200.00	\$1,200.00	0%	
Spring Cleanup Revenue	01-00-00-3654	\$261.00	\$0.00	\$0.00	0%	
DAR Park Maint Contribution	01-00-00-3655	\$0.00	\$1,200.00	\$1,200.00	0%	
Shop with a Cop Donations	01-00-00-3656	\$1,310.08	\$2,500.00	\$2,500.00	0%	
Veteran Park Donations	01-00-00-3658	\$121.00	\$50.00	\$50.00	0%	
Veterans Park Brick Sales	01-00-00-3660	\$1,000.00	\$375.00	\$375.00	0%	
Capital Campaign - Com Hall	01-00-00-3661	\$0.00	\$2,000.00	\$2,000.00	0%	
Total General Fund:		\$416,574.03	\$769,465.66	\$769,465.66	0%	
Equipment Reserve Fund						
Fund Balance - Budgeted	02-00-00-2711	\$0.00	\$63,974.56	\$63,974.56	0%	
Interest	02-00-00-3610	\$281.84	\$612.00	\$612.00	0%	
Total Equipment Reserve Fund:		\$281.84	\$64,586.56	\$64,586.56	0%	
Total:		\$416,855.87	\$834,052.22	\$834,052.22	0%	



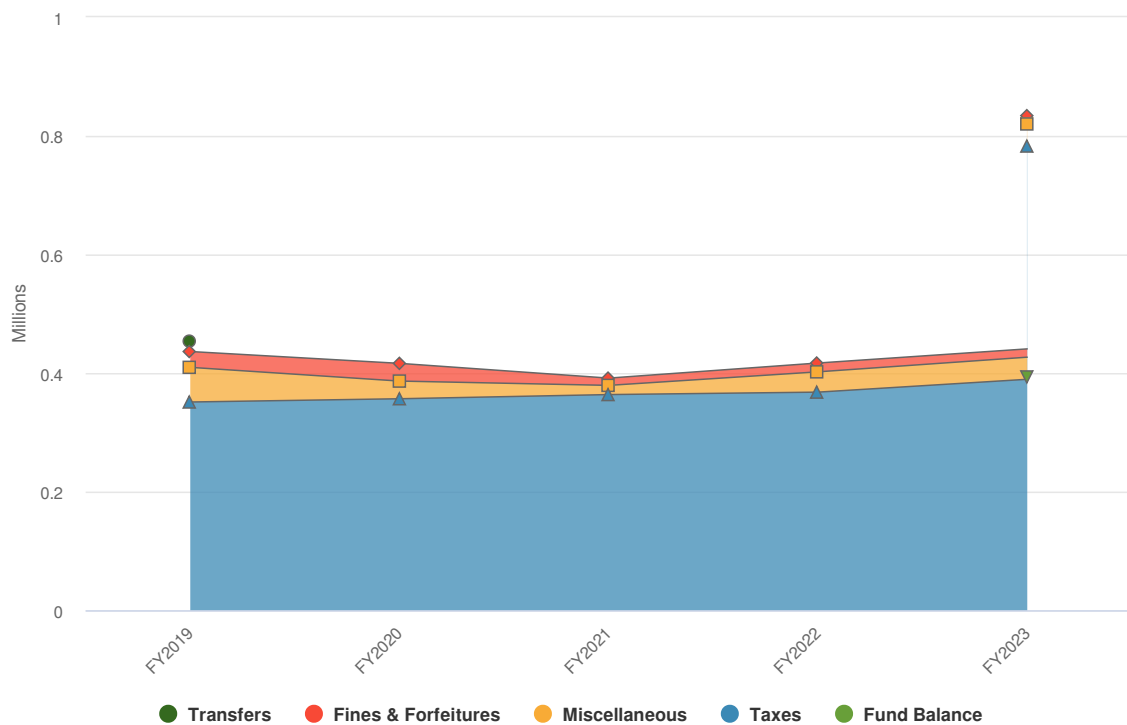
Revenues by Source

Internal examination of historical financial trends led to the Fund Balance providing 47.2% of the Police Department budget, 46.7% of revenues will come from taxes, Miscellaneous Revenue will make up 4.5%, and Fines & Forfeitures total 1.7%.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

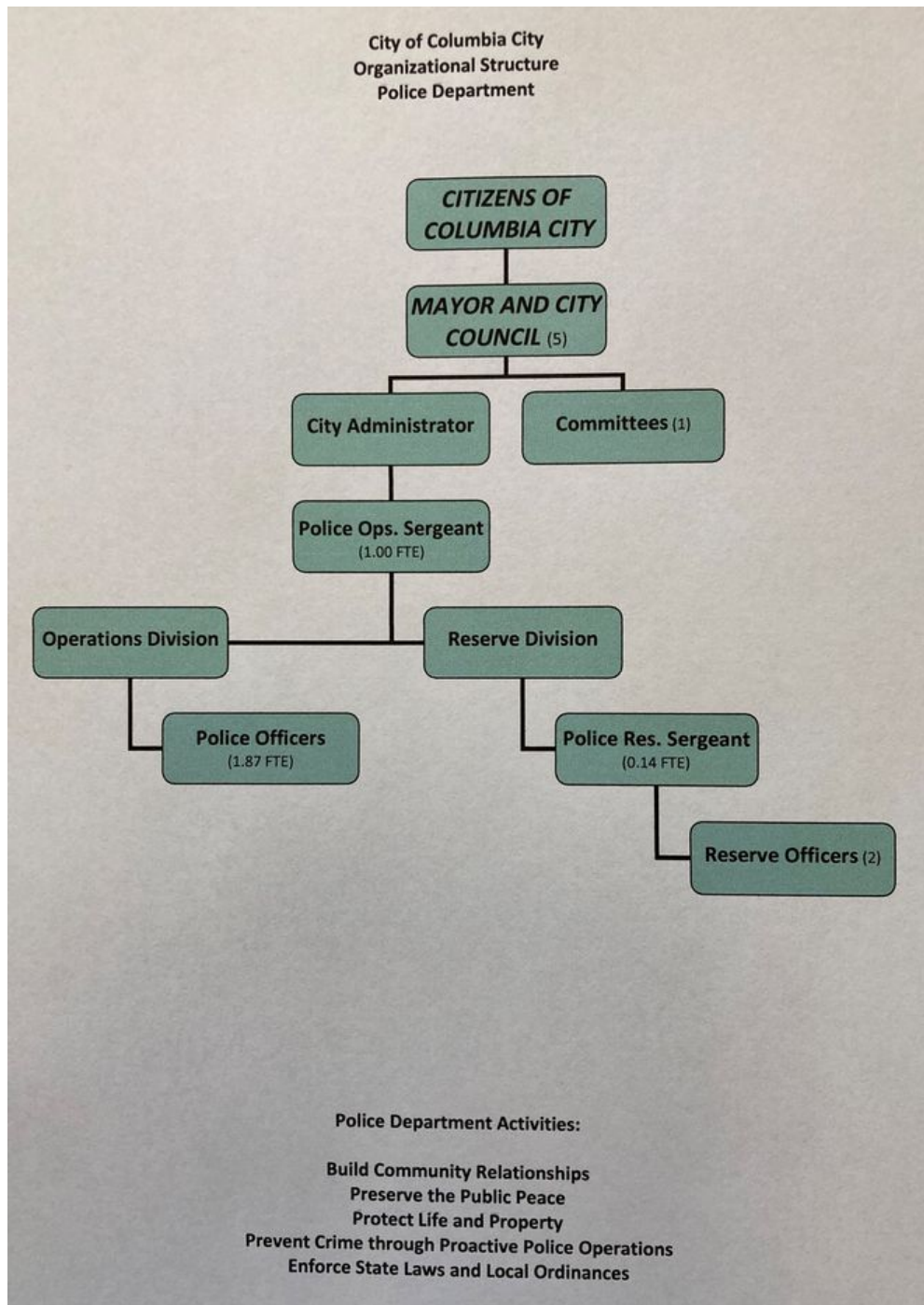


Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Fund Balance						
Fund Balance - Budgeted	01-00-00-2711	\$0.00	\$329,384.66	\$329,384.66	0%	
Fund Balance - Budgeted	02-00-00-2711	\$0.00	\$63,974.56	\$63,974.56	0%	
Total Fund Balance:		\$0.00	\$393,359.22	\$393,359.22	0%	
Taxes						
Current Property Tax	01-00-00-3110	\$359,747.04	\$382,842.00	\$382,842.00	0%	
Prior Years' Property Tax	01-00-00-3111	\$7,994.77	\$6,564.00	\$6,564.00	0%	
Total Taxes:		\$367,741.81	\$389,406.00	\$389,406.00	0%	
Fines & Forfeitures						
Fines	01-00-00-3510	\$14,886.03	\$14,000.00	\$14,000.00	0%	
Total Fines & Forfeitures:		\$14,886.03	\$14,000.00	\$14,000.00	0%	
Miscellaneous						
Interest	01-00-00-3610	\$934.35	\$930.00	\$930.00	0%	
Communications Site Rent	01-00-00-3629	\$0.00	\$2,400.00	\$2,400.00	0%	
Community Hall Rental	01-00-00-3631	\$29,060.00	\$25,000.00	\$25,000.00	0%	
Mineral Royalties	01-00-00-3632	\$0.00	\$920.00	\$920.00	0%	
Celebration Donations	01-00-00-3652	-\$64.38	\$100.00	\$100.00	0%	
Miscellaneous	01-00-00-3653	\$1,324.14	\$1,200.00	\$1,200.00	0%	
Spring Cleanup Revenue	01-00-00-3654	\$261.00	\$0.00	\$0.00	0%	
DAR Park Maint Contribution	01-00-00-3655	\$0.00	\$1,200.00	\$1,200.00	0%	
Shop with a Cop Donations	01-00-00-3656	\$1,310.08	\$2,500.00	\$2,500.00	0%	
Veteran Park Donations	01-00-00-3658	\$121.00	\$50.00	\$50.00	0%	
Veterans Park Brick Sales	01-00-00-3660	\$1,000.00	\$375.00	\$375.00	0%	
Capital Campaign - Com Hall	01-00-00-3661	\$0.00	\$2,000.00	\$2,000.00	0%	
Interest	02-00-00-3610	\$281.84	\$612.00	\$612.00	0%	
Total Miscellaneous:		\$34,228.03	\$37,287.00	\$37,287.00	0%	
Total Revenue Source:		\$416,855.87	\$834,052.22	\$834,052.22	0%	



Columbia City Police Department Organizational Chart

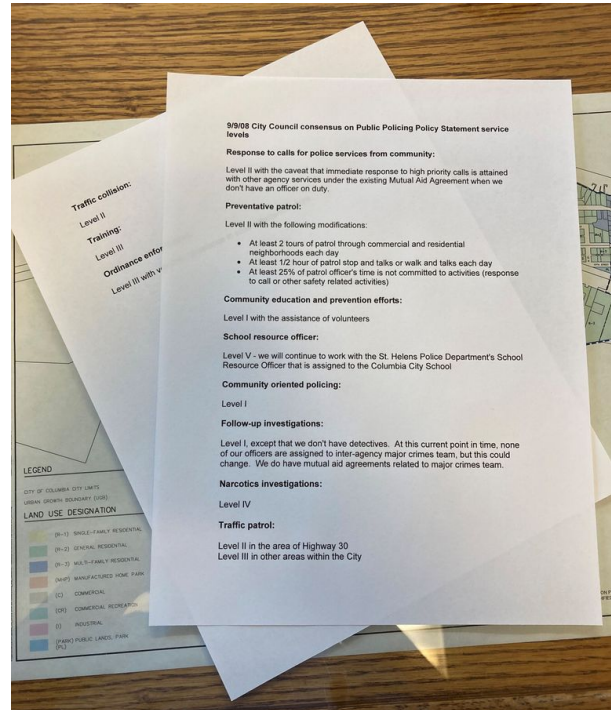
The Police Department Organizational Chart shows the flow from the citizens, through the Mayor and City Council, to the individual members of the department.



Police Department Objective # 1

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





Police Department Objective # 2

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.



Police Department Objective # 3

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, 2024.

2021-2022 General Best Practices Survey Results
 City of Columbia City

Overall Score: 91% of max possible

Question	Answer	Date Created	Date Updated	Updated By	Comments
1. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
2. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
3. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
4. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
5. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
6. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
7. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
8. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
9. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
10. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
11. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
12. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
13. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
14. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
15. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
16. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
17. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
18. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
19. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	
20. Do you have a written policy for the use of force by officers?	Yes	1/10/2021	1/10/2022	Belushi	

Print Date: 1/10/2022



Columbia City Building Department

Micah Rogers
Public Works Superintendent

FUND: GENERAL

DEPARTMENT: BUILDING DEPARTMENT

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

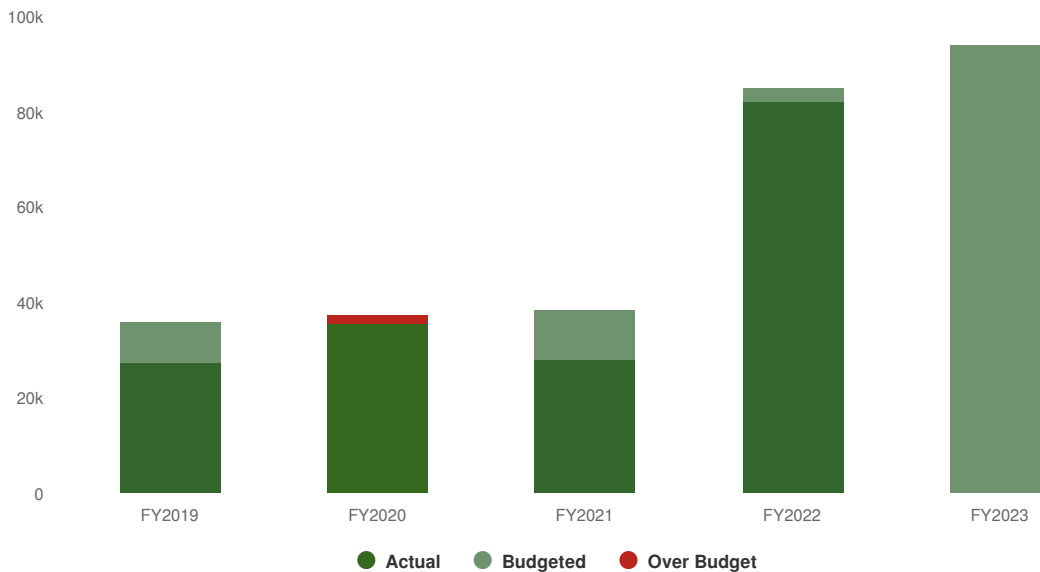
The Building Department is responsible for the enforcement of city ordinances, state and local regulations and laws relating to minimum housing standards, and building, mechanical and plumbing permits, along with related engineering plans. The department provides information services, application review,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

Expenditures Summary

Planned expenditures within the Building Department include infrastructure and facility improvements utilizing American Rescue Plan Act (ARPA) 2021 funds, the reason for the increase in expenditures within the Building Department for the upcoming fiscal year.

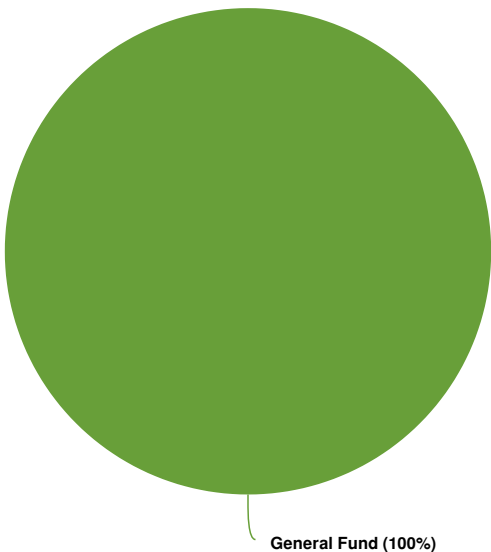
\$93,936 **\$8,900**
(10.47% vs. prior year)

Building Department Proposed and Historical Budget vs. Actual

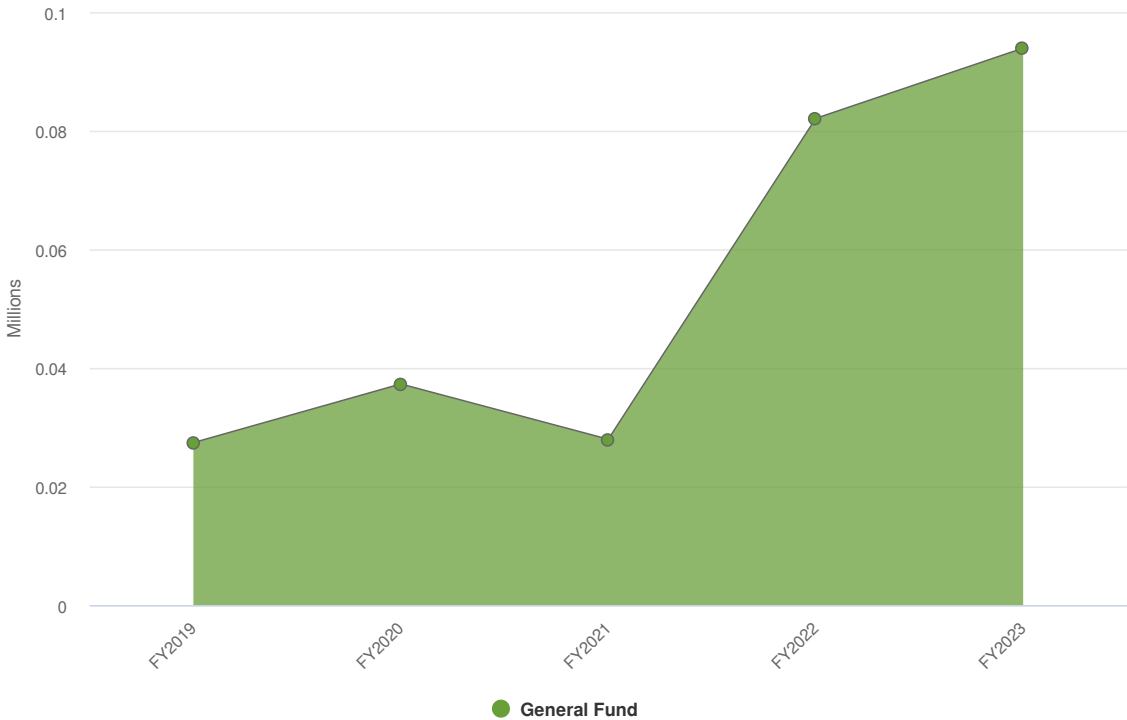


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
General Fund						



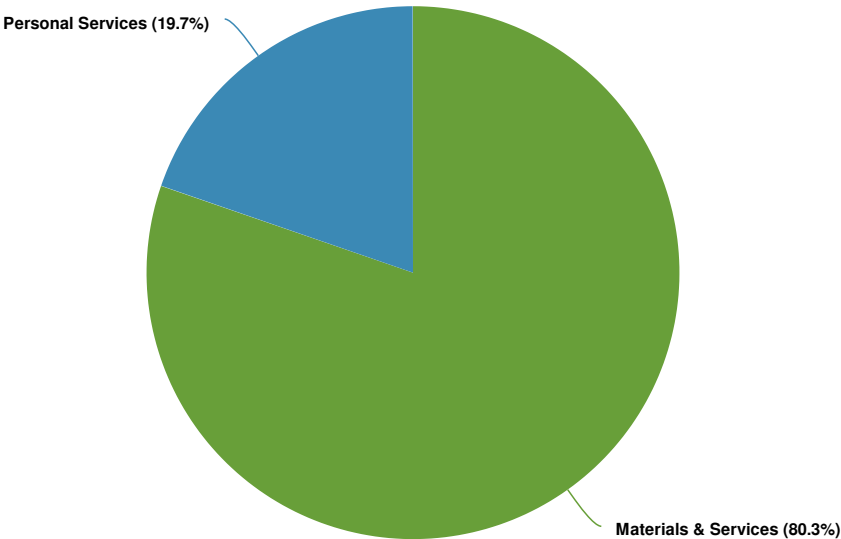
Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Regular Services	01-03-00-1100	\$10,332.83	\$10,534.16	\$10,534.16	0%	
Group Insurance	01-03-00-2100	\$4,028.11	\$4,280.64	\$4,280.64	0%	
Social Security	01-03-00-2200	\$790.44	\$840.00	\$840.00	0%	
Retirement Contributions	01-03-00-2300	\$2,137.84	\$2,200.00	\$2,200.00	0%	
Unemployment Compensation	01-03-00-2500	\$10.34	\$110.00	\$110.00	0%	
Workers' Compensation	01-03-00-2600	\$63.69	\$125.00	\$125.00	0%	
Accrued Leave	01-03-00-2950	\$0.00	\$429.23	\$429.23	0%	
Auditing Services	01-03-00-3310	\$219.60	\$210.00	\$210.00	0%	
Building Official Services	01-03-00-3320	\$59,315.21	\$60,000.00	\$60,000.00	0%	
APO Maintenance	01-03-00-3360	\$953.01	\$1,200.00	\$1,200.00	0%	
Converge	01-03-00-3370	\$606.71	\$1,000.00	\$2,000.00	100%	
Building Maintenance	01-03-00-4310	\$230.49	\$200.00	\$400.00	100%	
Equipment/Software Maintenance	01-03-00-4320	\$1,263.68	\$1,200.00	\$8,900.00	641.7%	
Insurance and Bonds	01-03-00-5200	\$384.12	\$480.00	\$480.00	0%	
Office Supplies	01-03-00-6110	\$383.30	\$300.00	\$300.00	0%	
Postage	01-03-00-6120	\$490.64	\$582.40	\$582.40	0%	
Telephone and Internet Service	01-03-00-6130	\$436.25	\$544.96	\$544.96	0%	
Materials and Supplies	01-03-00-6150	\$281.97	\$400.00	\$400.00	0%	
Natural Gas	01-03-00-6210	\$77.12	\$100.00	\$100.00	0%	
Electricity	01-03-00-6220	\$72.03	\$250.00	\$250.00	0%	
Miscellaneous	01-03-00-6600	\$5.50	\$50.00	\$50.00	0%	
Total General Fund:		\$82,082.88	\$85,036.39	\$93,936.39	10.5%	



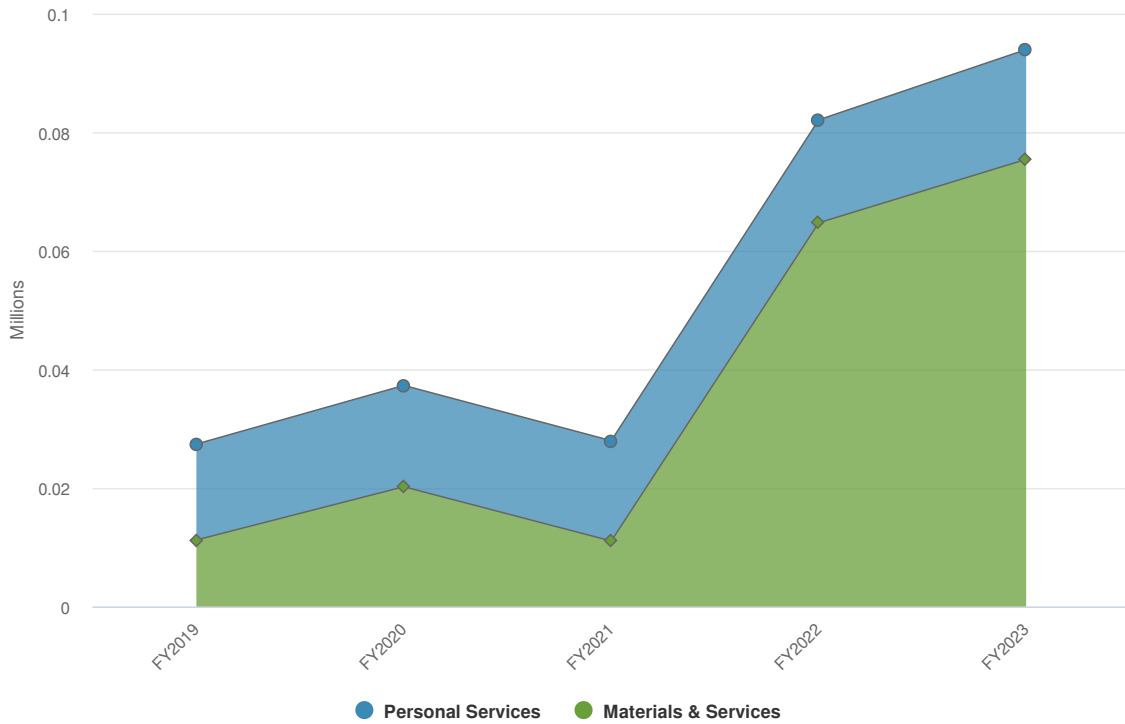
Expenditures by Expense Type

Materials and Services costs equate to 80.3 % of the expenditures within the Building Department and Personal Services account for 19.7% of the expenditures.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personal Services						
Regular Services	01-03-00-1100	\$10,332.83	\$10,534.16	\$10,534.16	0%	
Group Insurance	01-03-00-2100	\$4,028.11	\$4,280.64	\$4,280.64	0%	
Social Security	01-03-00-2200	\$790.44	\$840.00	\$840.00	0%	
Retirement Contributions	01-03-00-2300	\$2,137.84	\$2,200.00	\$2,200.00	0%	
Unemployment Compensation	01-03-00-2500	\$10.34	\$110.00	\$110.00	0%	
Workers' Compensation	01-03-00-2600	\$63.69	\$125.00	\$125.00	0%	
Accrued Leave	01-03-00-2950	\$0.00	\$429.23	\$429.23	0%	
Total Personal Services:		\$17,363.25	\$18,519.03	\$18,519.03	0%	
Materials & Services						
Auditing Services	01-03-00-3310	\$219.60	\$210.00	\$210.00	0%	
Building Official Services	01-03-00-3320	\$59,315.21	\$60,000.00	\$60,000.00	0%	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
APO Maintenance	01-03-00-3360	\$953.01	\$1,200.00	\$1,200.00	0%	
Converge	01-03-00-3370	\$606.71	\$1,000.00	\$2,000.00	100%	
Building Maintenance	01-03-00-4310	\$230.49	\$200.00	\$400.00	100%	
Equipment/Software Maintenance	01-03-00-4320	\$1,263.68	\$1,200.00	\$8,900.00	641.7%	
Insurance and Bonds	01-03-00-5200	\$384.12	\$480.00	\$480.00	0%	
Office Supplies	01-03-00-6110	\$383.30	\$300.00	\$300.00	0%	
Postage	01-03-00-6120	\$490.64	\$582.40	\$582.40	0%	
Telephone and Internet Service	01-03-00-6130	\$436.25	\$544.96	\$544.96	0%	
Materials and Supplies	01-03-00-6150	\$281.97	\$400.00	\$400.00	0%	
Natural Gas	01-03-00-6210	\$77.12	\$100.00	\$100.00	0%	
Electricity	01-03-00-6220	\$72.03	\$250.00	\$250.00	0%	
Miscellaneous	01-03-00-6600	\$5.50	\$50.00	\$50.00	0%	
Total Materials & Services:		\$64,719.63	\$66,517.36	\$75,417.36	13.4%	
Total Expense Objects:		\$82,082.88	\$85,036.39	\$93,936.39	10.5%	

Revenues Summary

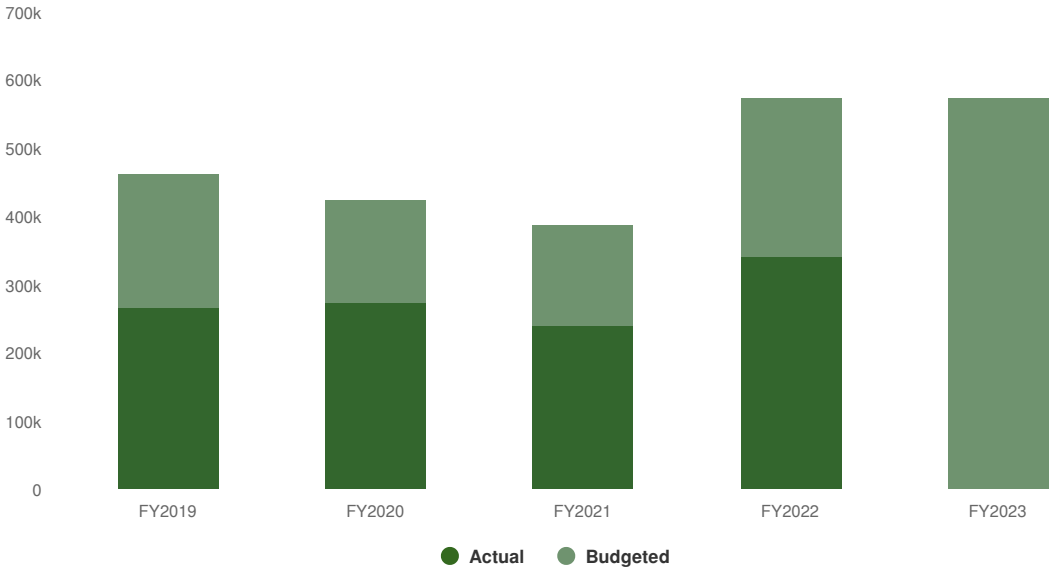
The Building Department receives funding through revenues from permits and fees and other sources. The City contracts with the City of St. Helens for Building Official and Building Inspection Services.

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

\$574,782 **\$0**
(0.00% vs. prior year)

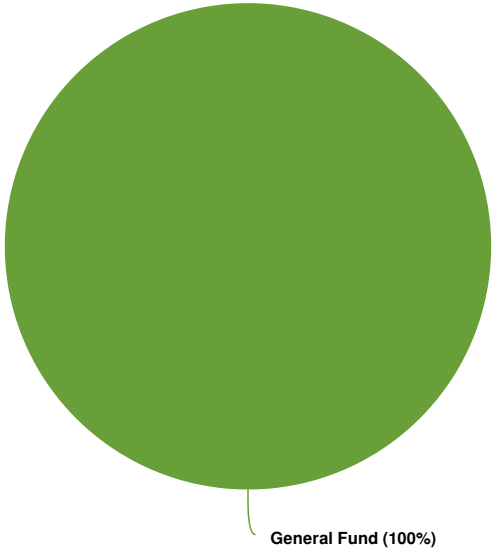


Building Department Proposed and Historical Budget vs. Actual



Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
General Fund						
Fund Balance - Budgeted	01-00-00-2711	\$0.00	\$329,384.66	\$329,384.66	0%	
In Lieu of Tax Fees	01-00-00-3213	\$8,123.77	\$8,124.00	\$8,124.00	0%	
In Lieu of Franchise Fees	01-00-00-3214	\$56,628.48	\$44,000.00	\$44,000.00	0%	
Franchise Fees	01-00-00-3215	\$131,572.81	\$120,481.00	\$120,481.00	0%	
Business Licenses	01-00-00-3216	\$17,430.00	\$16,800.00	\$16,800.00	0%	
Liquor License Application Fee	01-00-00-3217	\$35.00	\$50.00	\$50.00	0%	
Short Term Rental Tax	01-00-00-3218	\$2,651.39	\$800.00	\$800.00	0%	
School Excise Tax	01-00-00-3219	\$1,408.00	\$1,410.00	\$1,410.00	0%	
Building Permit Fees	01-00-00-3221	\$66,423.05	\$5,000.00	\$5,000.00	0%	
Mechanical Permit Fees	01-00-00-3222	\$3,685.60	\$2,800.00	\$2,800.00	0%	
Plumbing Permit Fees	01-00-00-3223	\$4,749.33	\$1,500.00	\$1,500.00	0%	
Land Use Fees	01-00-00-3224	\$5,963.50	\$3,000.00	\$3,000.00	0%	
Right-of-Way Permit Fees	01-00-00-3225	\$1,010.00	\$457.00	\$457.00	0%	
Vehicle Towing Fees	01-00-00-3226	\$100.00	\$100.00	\$100.00	0%	
Engineering Review Fees	01-00-00-3227	\$1,577.16	\$2,500.00	\$2,500.00	0%	
Building Permit Tech Fees	01-00-00-3228	\$2,435.41	\$200.00	\$200.00	0%	
City Admin Permit Fee	01-00-00-3229	\$4,389.00	\$1,500.00	\$1,500.00	0%	
Interest	01-00-00-3610	\$934.35	\$930.00	\$930.00	0%	
Communications Site Rent	01-00-00-3629	\$0.00	\$2,400.00	\$2,400.00	0%	
Community Hall Rental	01-00-00-3631	\$29,060.00	\$25,000.00	\$25,000.00	0%	

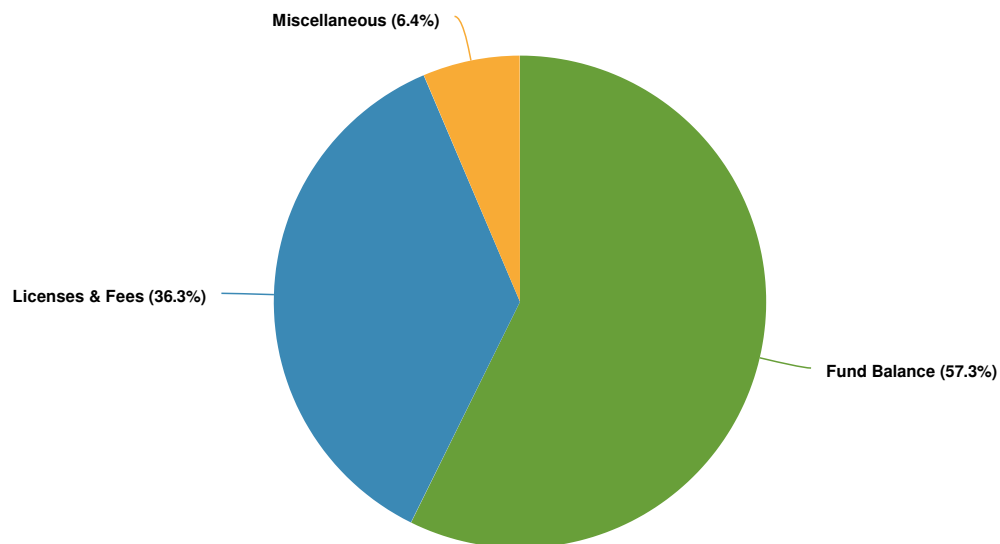


Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Mineral Royalties	01-00-00-3632	\$0.00	\$920.00	\$920.00	0%	
Celebration Donations	01-00-00-3652	-\$64.38	\$100.00	\$100.00	0%	
Miscellaneous	01-00-00-3653	\$1,324.14	\$1,200.00	\$1,200.00	0%	
Spring Cleanup Revenue	01-00-00-3654	\$261.00	\$0.00	\$0.00	0%	
DAR Park Maint Contribution	01-00-00-3655	\$0.00	\$1,200.00	\$1,200.00	0%	
Shop with a Cop Donations	01-00-00-3656	\$1,310.08	\$2,500.00	\$2,500.00	0%	
Veteran Park Donations	01-00-00-3658	\$121.00	\$50.00	\$50.00	0%	
Veterans Park Brick Sales	01-00-00-3660	\$1,000.00	\$375.00	\$375.00	0%	
Capital Campaign - Com Hall	01-00-00-3661	\$0.00	\$2,000.00	\$2,000.00	0%	
Total General Fund:		\$342,128.69	\$574,781.66	\$574,781.66	0%	

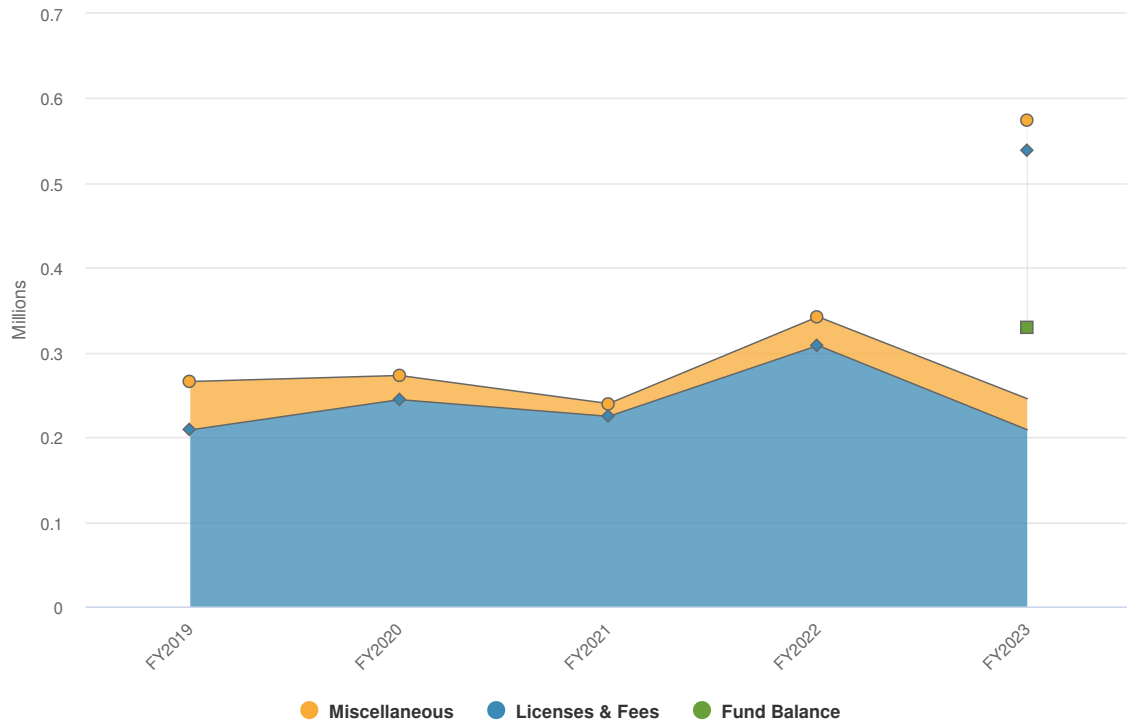
Revenues by Source

Internal analysis of historical financial data led to the estimates that 57.3% of the Building Department's revenue comes from the Fund Balance, 36.3% of revenue comes from Licenses & Fees, and Miscellaneous Revenue makes up 6.4%.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Fund Balance						
Fund Balance - Budgeted	01-00-00-2711	\$0.00	\$329,384.66	\$329,384.66	0%	
Total Fund Balance:		\$0.00	\$329,384.66	\$329,384.66	0%	
Licenses & Fees						
In Lieu of Tax Fees	01-00-00-3213	\$8,123.77	\$8,124.00	\$8,124.00	0%	
In Lieu of Franchise Fees	01-00-00-3214	\$56,628.48	\$44,000.00	\$44,000.00	0%	
Franchise Fees	01-00-00-3215	\$131,572.81	\$120,481.00	\$120,481.00	0%	
Business Licenses	01-00-00-3216	\$17,430.00	\$16,800.00	\$16,800.00	0%	
Liquor License Application Fee	01-00-00-3217	\$35.00	\$50.00	\$50.00	0%	
Short Term Rental Tax	01-00-00-3218	\$2,651.39	\$800.00	\$800.00	0%	
School Excise Tax	01-00-00-3219	\$1,408.00	\$1,410.00	\$1,410.00	0%	
Building Permit Fees	01-00-00-3221	\$66,423.05	\$5,000.00	\$5,000.00	0%	
Mechanical Permit Fees	01-00-00-3222	\$3,685.60	\$2,800.00	\$2,800.00	0%	
Plumbing Permit Fees	01-00-00-3223	\$4,749.33	\$1,500.00	\$1,500.00	0%	
Land Use Fees	01-00-00-3224	\$5,963.50	\$3,000.00	\$3,000.00	0%	
Right-of-Way Permit Fees	01-00-00-3225	\$1,010.00	\$457.00	\$457.00	0%	
Vehicle Towing Fees	01-00-00-3226	\$100.00	\$100.00	\$100.00	0%	
Engineering Review Fees	01-00-00-3227	\$1,577.16	\$2,500.00	\$2,500.00	0%	
Building Permit Tech Fees	01-00-00-3228	\$2,435.41	\$200.00	\$200.00	0%	

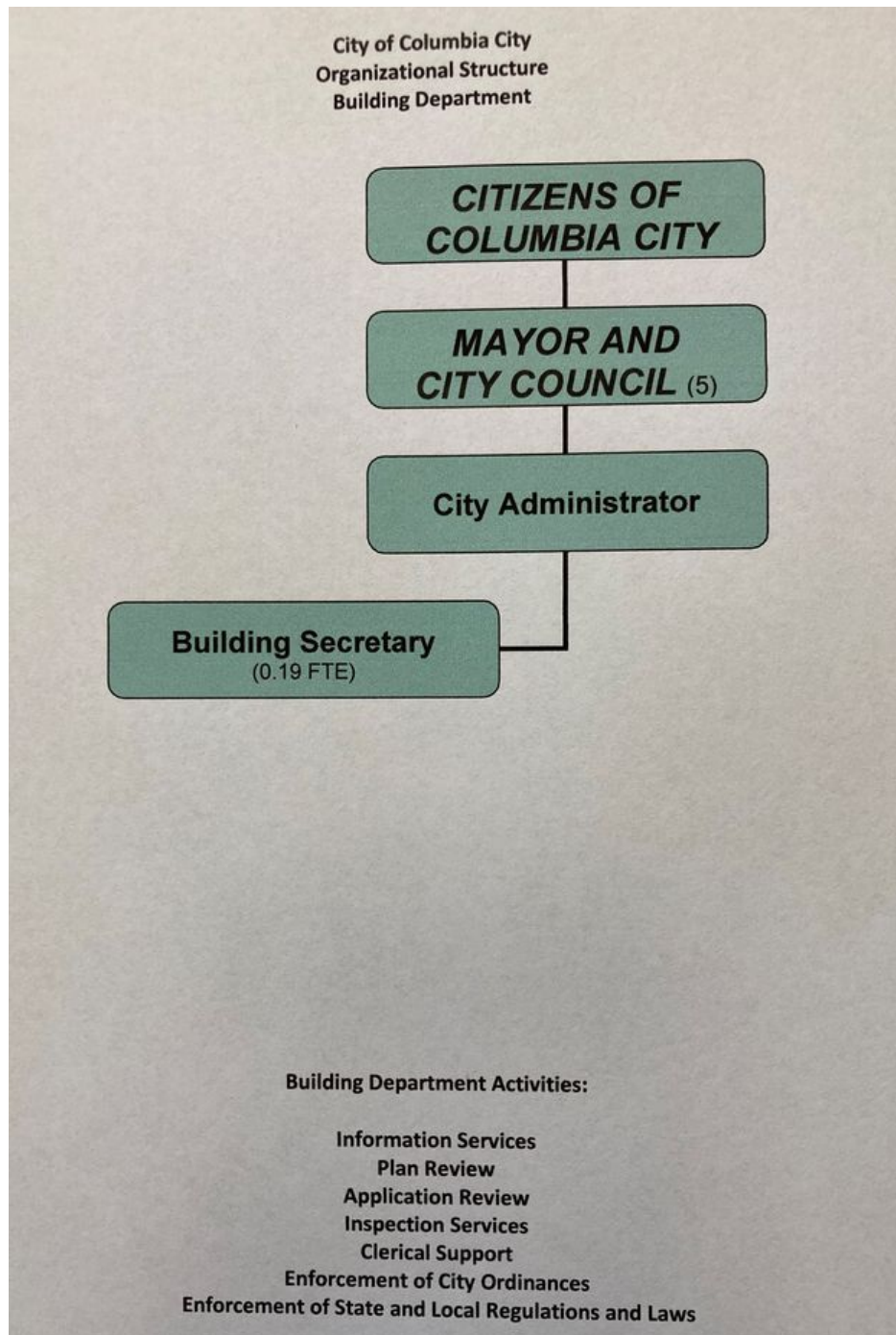


Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
City Admin Permit Fee	01-00-00-3229	\$4,389.00	\$1,500.00	\$1,500.00	0%	
Total Licenses & Fees:		\$308,182.50	\$208,722.00	\$208,722.00	0%	
Miscellaneous						
Interest	01-00-00-3610	\$934.35	\$930.00	\$930.00	0%	
Communications Site Rent	01-00-00-3629	\$0.00	\$2,400.00	\$2,400.00	0%	
Community Hall Rental	01-00-00-3631	\$29,060.00	\$25,000.00	\$25,000.00	0%	
Mineral Royalties	01-00-00-3632	\$0.00	\$920.00	\$920.00	0%	
Celebration Donations	01-00-00-3652	-\$64.38	\$100.00	\$100.00	0%	
Miscellaneous	01-00-00-3653	\$1,324.14	\$1,200.00	\$1,200.00	0%	
Spring Cleanup Revenue	01-00-00-3654	\$261.00	\$0.00	\$0.00	0%	
DAR Park Maint Contribution	01-00-00-3655	\$0.00	\$1,200.00	\$1,200.00	0%	
Shop with a Cop Donations	01-00-00-3656	\$1,310.08	\$2,500.00	\$2,500.00	0%	
Veteran Park Donations	01-00-00-3658	\$121.00	\$50.00	\$50.00	0%	
Veterans Park Brick Sales	01-00-00-3660	\$1,000.00	\$375.00	\$375.00	0%	
Capital Campaign - Com Hall	01-00-00-3661	\$0.00	\$2,000.00	\$2,000.00	0%	
Total Miscellaneous:		\$33,946.19	\$36,675.00	\$36,675.00	0%	
Total Revenue Source:		\$342,128.69	\$574,781.66	\$574,781.66	0%	



Columbia City Building Department Organizational Chart

The organizational chart for the Building Department shows the relationship flow from the citizens, through the Mayor and City Council, to the department members.



Building Department Objective # 1

To continue to make the necessary repairs and improvements to the Columbia City Community Hall - A Legacy to Treasure.



Rationale: The proper maintenance of this vital community facility is essential to its sustainability. Potential future fund-raising efforts, in conjunction with the use of funds received through the American Rescue Plan Act (ARPA) of 2021, will provide the City with the resources that are needed to properly maintain and improve the facility.

Target completion date: Ongoing. (The roofing project for the Community Hall has been completed. An additional project for improving the hall's electrical system was also completed in the FY2022-23 budget year.)



Building Department Objective # 2

To implement recommendations resulting from the Department of Homeland Security 2018 Vulnerability Assessments of the Columbia City Water System and City Hall facilities.

Rationale: The Department of Homeland Security conducted specialized field assessments to identify vulnerabilities and make recommendations to mitigate risk. Efforts should continually be made to implement the recommendations as resources permit.

Target completion date: Ongoing.



Columbia City Parks Maintenance Department

Micah Rogers
Public Works Superintendent

FUND: GENERAL
DEPARTMENT: PARK MAINTENANCE DEPARTMENT

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

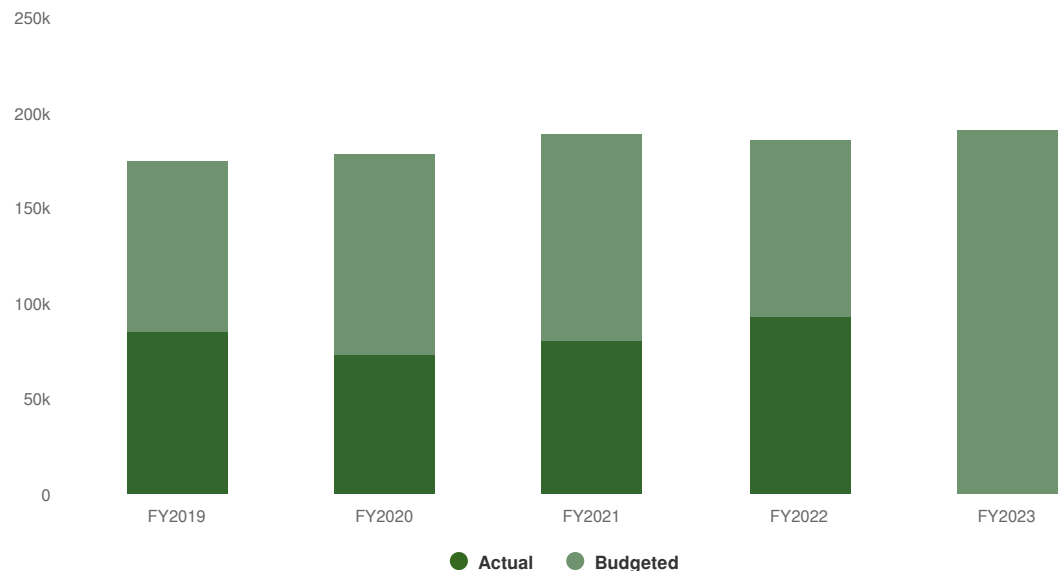
The Parks Maintenance Department is responsible for the daily operation and maintenance of 18.64 acres of land that is used for public park purposes and park construction projects.

Expenditures Summary

The Parks Department capital construction project for the upcoming fiscal year consists of completing the Bike Path Refurbishment and Improvements Project which will repair and resurface the city's existing bike path. The remainder of projected expenditures for the fiscal year consists of parks maintenance costs associated with caring for the city's parks.

\$191,059 **\$5,600**
(3.02% vs. prior year)

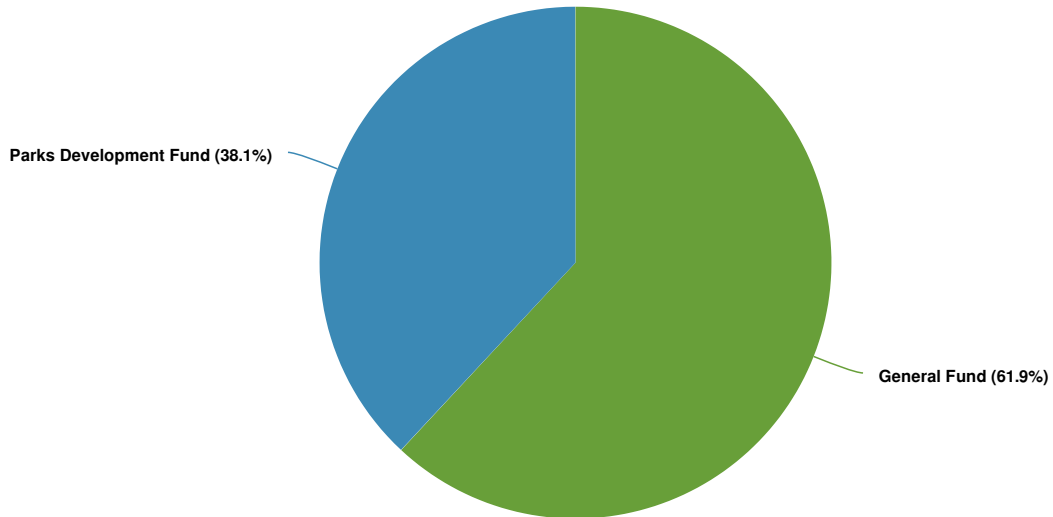
Parks Department Proposed and Historical Budget vs. Actual



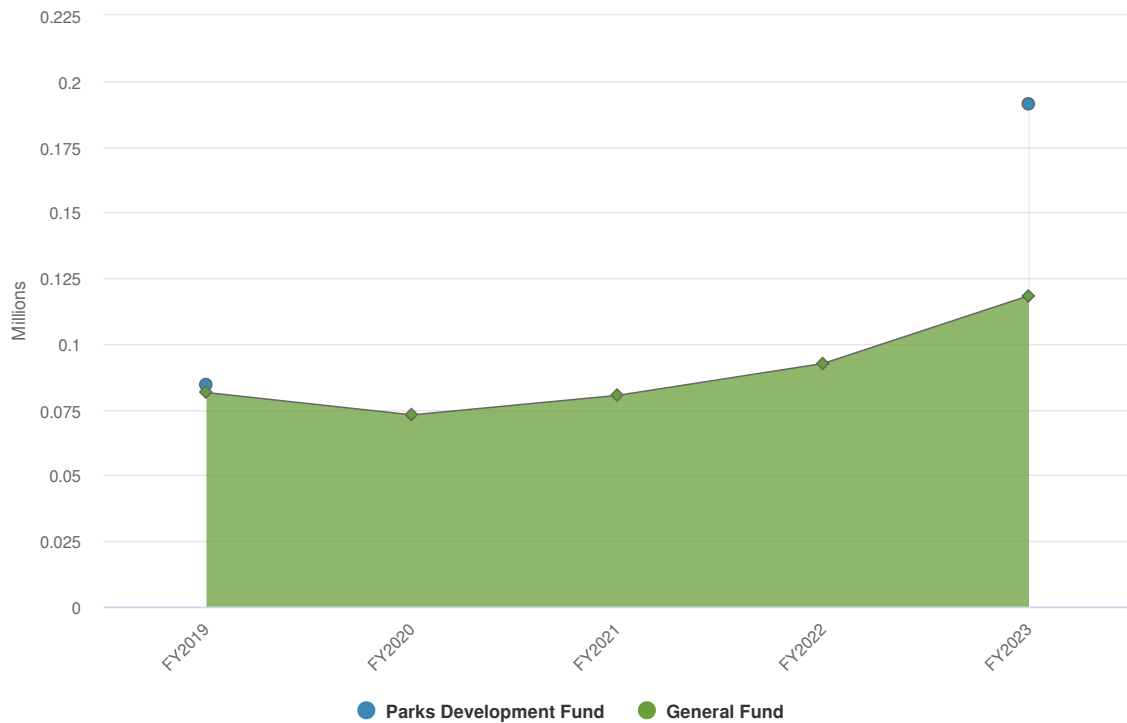
Expenditures by Fund

Expenditures within the Parks Department are estimated to be 61.9% from the General Fund for activities such as park maintenance and improvements. The Parks Development Fund, at 38.1% of expenditures by fund, is allocated for future parks development.

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



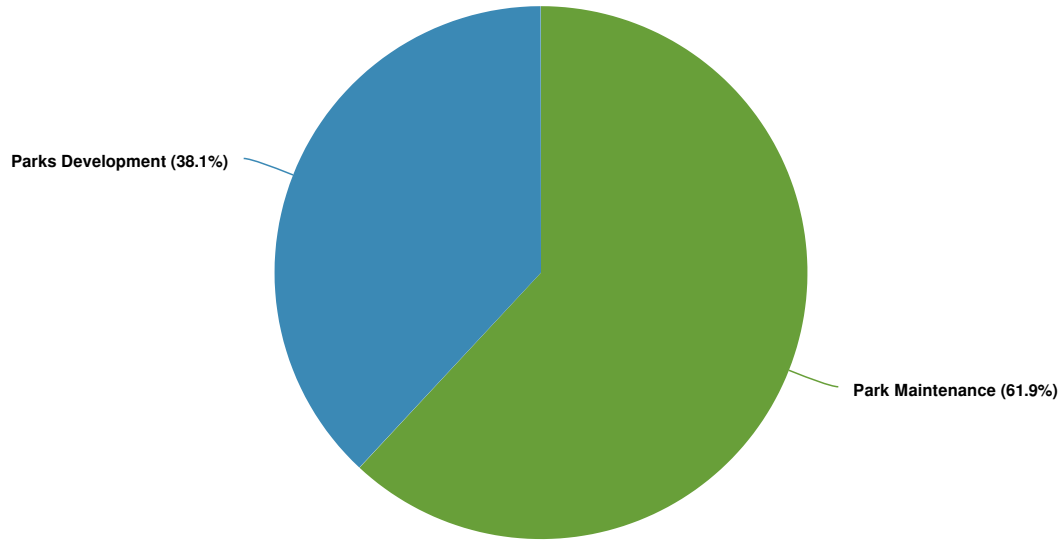
Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
General Fund						
Regular Services	01-04-00-1100	\$32,568.97	\$43,491.76	\$43,491.76	0%	
Overtime	01-04-00-1300	\$222.90	\$200.00	\$200.00	0%	
Group Insurance	01-04-00-2100	\$13,618.13	\$15,000.00	\$15,000.00	0%	
Social Security	01-04-00-2200	\$2,212.02	\$2,500.00	\$2,500.00	0%	
Retirement Contributions	01-04-00-2300	\$5,582.45	\$6,500.00	\$6,500.00	0%	
Unemployment Compensation	01-04-00-2500	\$27.63	\$350.00	\$350.00	0%	
Workers' Compensation	01-04-00-2600	\$226.45	\$2,390.96	\$2,390.96	0%	
Accrued Leave	01-04-00-2950	\$0.00	\$966.00	\$966.00	0%	
Auditing Services	01-04-00-3310	\$878.40	\$700.00	\$700.00	0%	
Other Contractual Services	01-04-00-3350	\$7,325.68	\$3,500.00	\$8,000.00	128.6%	
Equipmen/Software Maintenance	01-04-00-4320	\$716.10	\$1,200.00	\$1,700.00	41.7%	
Insurance and Bonds	01-04-00-5200	\$1,475.44	\$1,000.00	\$1,600.00	60%	
Materials and Supplies	01-04-00-6150	\$8,615.62	\$4,700.00	\$4,700.00	0%	
Uniforms	01-04-00-6160	\$23.40	\$50.00	\$50.00	0%	
Electricity	01-04-00-6220	\$890.79	\$1,000.00	\$1,000.00	0%	
Gasoline	01-04-00-6260	\$361.84	\$400.00	\$400.00	0%	
Miscellaneous	01-04-00-6600	\$231.95	\$300.00	\$300.00	0%	
McBride Creek Trail System Imp	01-04-00-7510	\$17,569.12	\$28,500.00	\$28,500.00	0%	
Total General Fund:		\$92,546.89	\$112,748.72	\$118,348.72	5%	
Parks Development Fund						
McBride Creek Trail System Imp	08-08-00-7300	\$0.00	\$28,500.00	\$28,500.00	0%	
Contingency	08-08-00-9000	\$0.00	\$2,992.00	\$2,992.00	0%	
Unappropriated Ending Fund Bal	08-08-00-9500	\$0.00	\$41,218.32	\$41,218.32	0%	
Total Parks Development Fund:		\$0.00	\$72,710.32	\$72,710.32	0%	
Total:		\$92,546.89	\$185,459.04	\$191,059.04	3%	



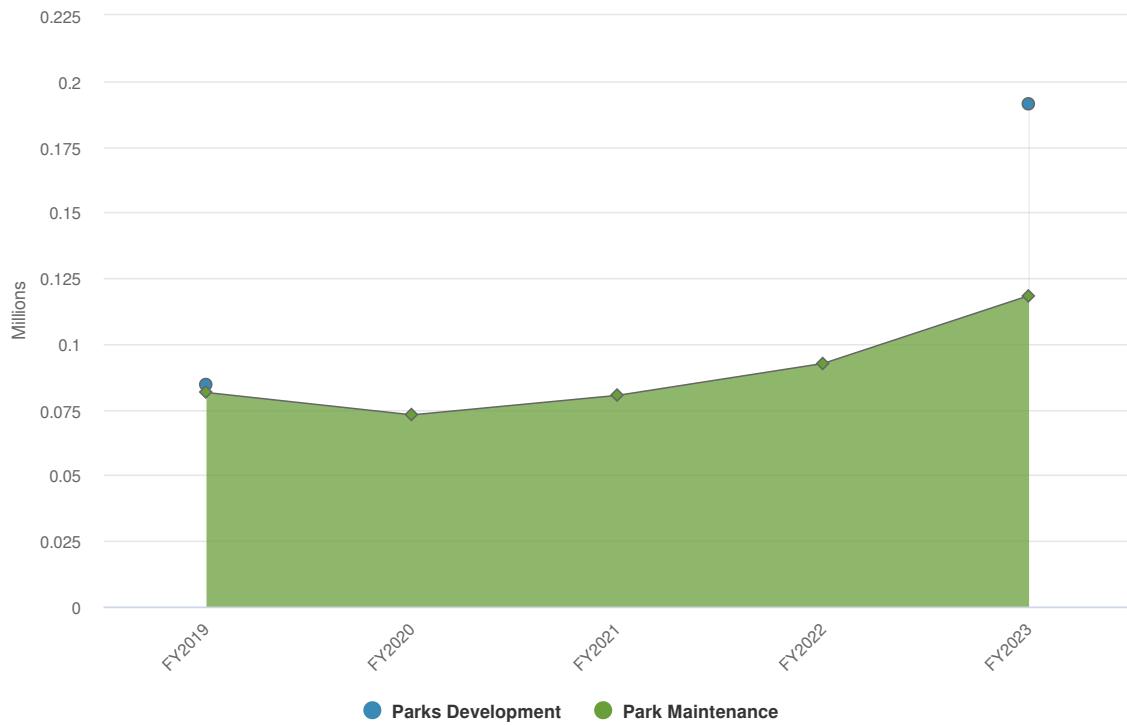
Expenditures by Function

Parks maintenance accounts for 61.9% of the Parks Department's budget and 38.1% is designated for Parks Development with the City.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



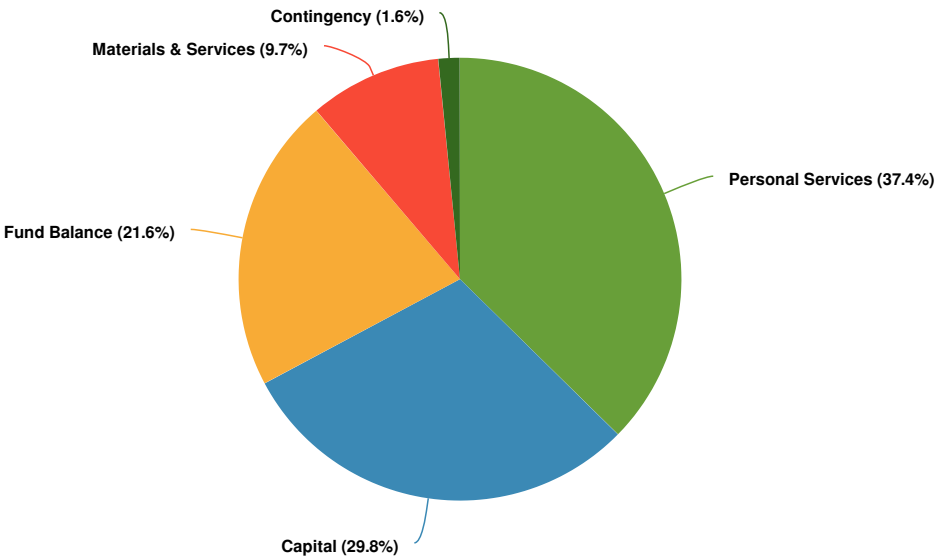
Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Park Maintenance						
Regular Services	01-04-00-1100	\$32,568.97	\$43,491.76	\$43,491.76	0%	
Overtime	01-04-00-1300	\$222.90	\$200.00	\$200.00	0%	
Group Insurance	01-04-00-2100	\$13,618.13	\$15,000.00	\$15,000.00	0%	
Social Security	01-04-00-2200	\$2,212.02	\$2,500.00	\$2,500.00	0%	
Retirement Contributions	01-04-00-2300	\$5,582.45	\$6,500.00	\$6,500.00	0%	
Unemployment Compensation	01-04-00-2500	\$27.63	\$350.00	\$350.00	0%	
Workers' Compensation	01-04-00-2600	\$226.45	\$2,390.96	\$2,390.96	0%	
Accrued Leave	01-04-00-2950	\$0.00	\$966.00	\$966.00	0%	
Auditing Services	01-04-00-3310	\$878.40	\$700.00	\$700.00	0%	
Other Contractual Services	01-04-00-3350	\$7,325.68	\$3,500.00	\$8,000.00	128.6%	
Equipmen/Software Maintenance	01-04-00-4320	\$716.10	\$1,200.00	\$1,700.00	41.7%	
Insurance and Bonds	01-04-00-5200	\$1,475.44	\$1,000.00	\$1,600.00	60%	
Materials and Supplies	01-04-00-6150	\$8,615.62	\$4,700.00	\$4,700.00	0%	
Uniforms	01-04-00-6160	\$23.40	\$50.00	\$50.00	0%	
Electricity	01-04-00-6220	\$890.79	\$1,000.00	\$1,000.00	0%	
Gasoline	01-04-00-6260	\$361.84	\$400.00	\$400.00	0%	
Miscellaneous	01-04-00-6600	\$231.95	\$300.00	\$300.00	0%	
McBride Creek Trail System Imp	01-04-00-7510	\$17,569.12	\$28,500.00	\$28,500.00	0%	
Total Park Maintenance:		\$92,546.89	\$112,748.72	\$118,348.72	5%	
Parks Development						
McBride Creek Trail System Imp	08-08-00-7300	\$0.00	\$28,500.00	\$28,500.00	0%	
Contingency	08-08-00-9000	\$0.00	\$2,992.00	\$2,992.00	0%	
Unappropriated Ending Fund Bal	08-08-00-9500	\$0.00	\$41,218.32	\$41,218.32	0%	
Total Parks Development:		\$0.00	\$72,710.32	\$72,710.32	0%	
Total Expenditures:		\$92,546.89	\$185,459.04	\$191,059.04	3%	



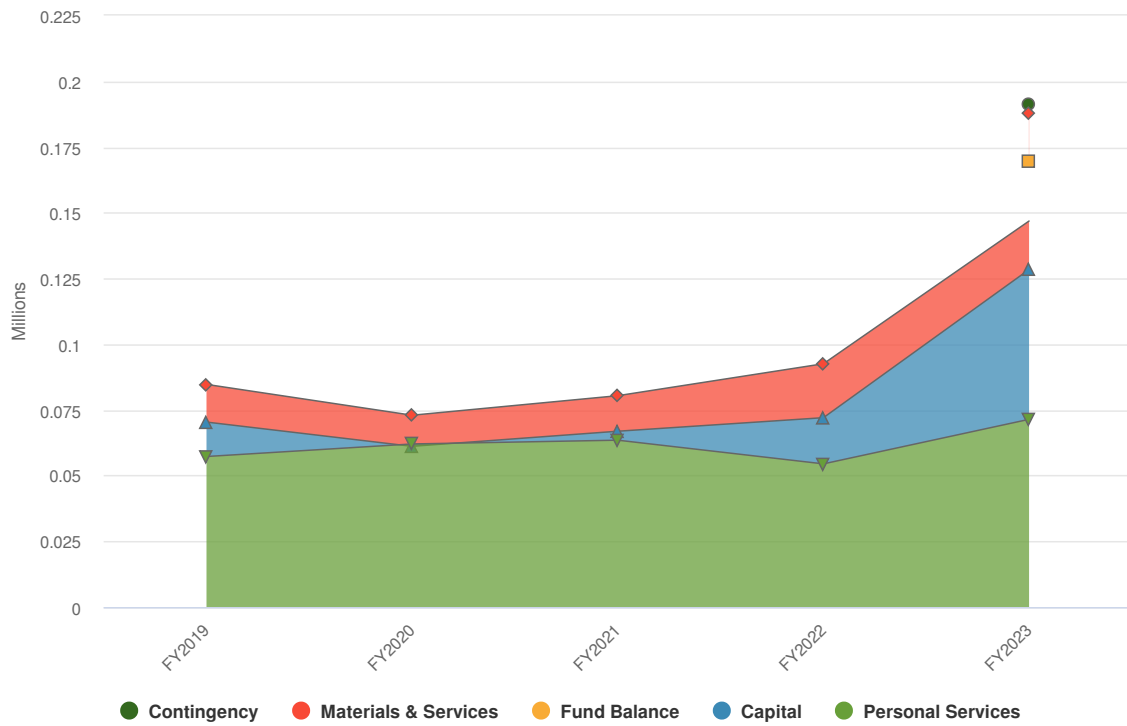
Expenditures by Expense Type

Budgeted expenditures by expense type show that 37.4% is designated for Personal Services, 29.8% is reserved for Capital Expenses, 21.6 % is related to Fund Balance expenditures, 9.7% is allocated towards Materials and Services, and 1.6% is designated for Contingency.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personal Services						
Regular Services	01-04-00-1100	\$32,568.97	\$43,491.76	\$43,491.76	0%	
Overtime	01-04-00-1300	\$222.90	\$200.00	\$200.00	0%	
Group Insurance	01-04-00-2100	\$13,618.13	\$15,000.00	\$15,000.00	0%	
Social Security	01-04-00-2200	\$2,212.02	\$2,500.00	\$2,500.00	0%	
Retirement Contributions	01-04-00-2300	\$5,582.45	\$6,500.00	\$6,500.00	0%	
Unemployment Compensation	01-04-00-2500	\$27.63	\$350.00	\$350.00	0%	
Workers' Compensation	01-04-00-2600	\$226.45	\$2,390.96	\$2,390.96	0%	
Accrued Leave	01-04-00-2950	\$0.00	\$966.00	\$966.00	0%	
Total Personal Services:		\$54,458.55	\$71,398.72	\$71,398.72	0%	
Materials & Services						
Auditing Services	01-04-00-3310	\$878.40	\$700.00	\$700.00	0%	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Other Contractual Services	01-04-00-3350	\$7,325.68	\$3,500.00	\$8,000.00	128.6%	
Equipmen/Software Maintenance	01-04-00-4320	\$716.10	\$1,200.00	\$1,700.00	41.7%	
Insurance and Bonds	01-04-00-5200	\$1,475.44	\$1,000.00	\$1,600.00	60%	
Materials and Supplies	01-04-00-6150	\$8,615.62	\$4,700.00	\$4,700.00	0%	
Uniforms	01-04-00-6160	\$23.40	\$50.00	\$50.00	0%	
Electricity	01-04-00-6220	\$890.79	\$1,000.00	\$1,000.00	0%	
Gasoline	01-04-00-6260	\$361.84	\$400.00	\$400.00	0%	
Miscellaneous	01-04-00-6600	\$231.95	\$300.00	\$300.00	0%	
Total Materials & Services:		\$20,519.22	\$12,850.00	\$18,450.00	43.6%	
Capital						
McBride Creek Trail System Imp	01-04-00-7510	\$17,569.12	\$28,500.00	\$28,500.00	0%	
McBride Creek Trail System Imp	08-08-00-7300	\$0.00	\$28,500.00	\$28,500.00	0%	
Total Capital:		\$17,569.12	\$57,000.00	\$57,000.00	0%	
Contingency						
Contingency	08-08-00-9000	\$0.00	\$2,992.00	\$2,992.00	0%	
Total Contingency:		\$0.00	\$2,992.00	\$2,992.00	0%	
Fund Balance						
Unappropriated Ending Fund Bal	08-08-00-9500	\$0.00	\$41,218.32	\$41,218.32	0%	
Total Fund Balance:		\$0.00	\$41,218.32	\$41,218.32	0%	
Total Expense Objects:		\$92,546.89	\$185,459.04	\$191,059.04	3%	

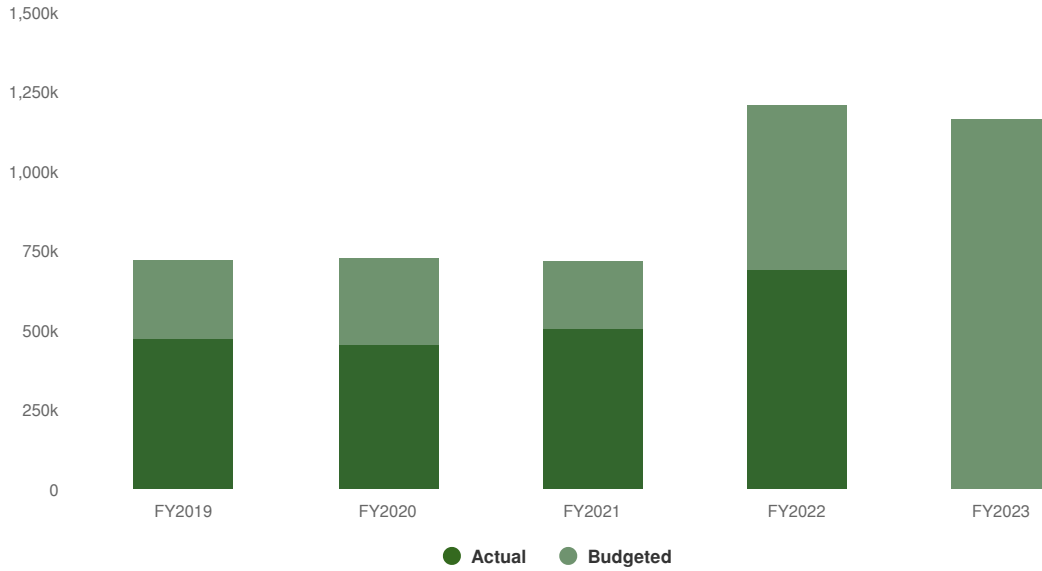
Revenues Summary

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.

\$1,162,968 **-\$43,453**
 (-3.60% vs. prior year)



Parks Department Proposed and Historical Budget vs. Actual

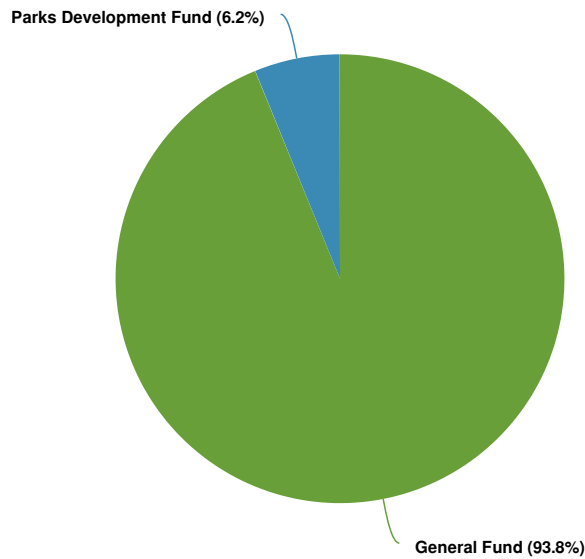


Cost structure increases are related to the completion of the Bike Path Restoration Project and additional equipment allocations within the Parks Department's budget.

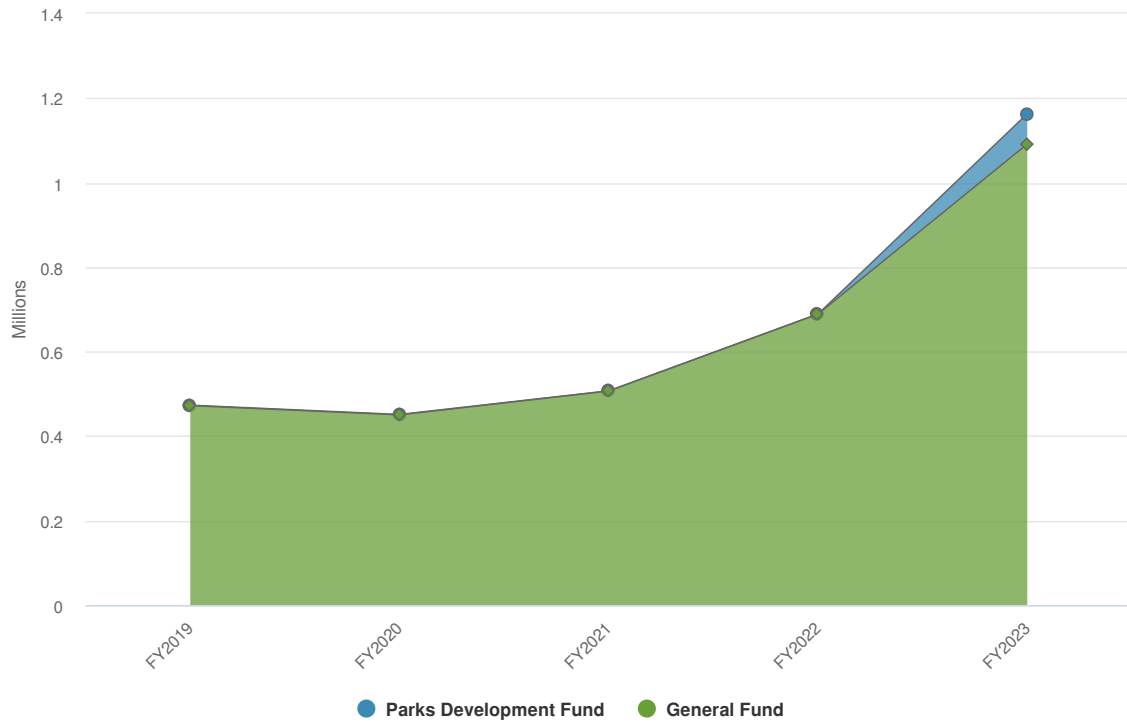
Revenue by Fund

Based on the examination of historical financial data, the Parks Departments budget is funded through 93.8% from the General Fund and 6.2% from the Parks Development Fund.

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
General Fund						
Fund Balance - Budgeted	01-00-00-2711	\$0.00	\$329,384.66	\$329,384.66	0%	
Current Property Tax	01-00-00-3110	\$359,747.04	\$382,842.00	\$382,842.00	0%	
Prior Years' Property Tax	01-00-00-3111	\$7,994.77	\$6,564.00	\$6,564.00	0%	
ARPA 2021	01-00-00-3330	\$224,558.18	\$310,645.00	\$267,192.00	-14%	
Oregon Recreation Trail Grant	01-00-00-3333	\$0.00	\$28,500.00	\$28,500.00	0%	
State Revenue Sharing	01-00-00-3350	\$21,345.57	\$12,000.00	\$12,000.00	0%	
Cigarette Tax	01-00-00-3356	\$1,633.35	\$1,300.00	\$1,300.00	0%	
Alcohol Tax	01-00-00-3357	\$36,901.64	\$25,000.00	\$25,000.00	0%	
Marijuana Tax	01-00-00-3359	\$2,526.73	\$1,800.00	\$1,800.00	0%	
Interest	01-00-00-3610	\$934.35	\$930.00	\$930.00	0%	
Communications Site Rent	01-00-00-3629	\$0.00	\$2,400.00	\$2,400.00	0%	
Community Hall Rental	01-00-00-3631	\$29,060.00	\$25,000.00	\$25,000.00	0%	
Mineral Royalties	01-00-00-3632	\$0.00	\$920.00	\$920.00	0%	
Celebration Donations	01-00-00-3652	-\$64.38	\$100.00	\$100.00	0%	
Miscellaneous	01-00-00-3653	\$1,324.14	\$1,200.00	\$1,200.00	0%	
Spring Cleanup Revenue	01-00-00-3654	\$261.00	\$0.00	\$0.00	0%	
DAR Park Maint Contribution	01-00-00-3655	\$0.00	\$1,200.00	\$1,200.00	0%	
Shop with a Cop Donations	01-00-00-3656	\$1,310.08	\$2,500.00	\$2,500.00	0%	
Veteran Park Donations	01-00-00-3658	\$121.00	\$50.00	\$50.00	0%	
Veterans Park Brick Sales	01-00-00-3660	\$1,000.00	\$375.00	\$375.00	0%	

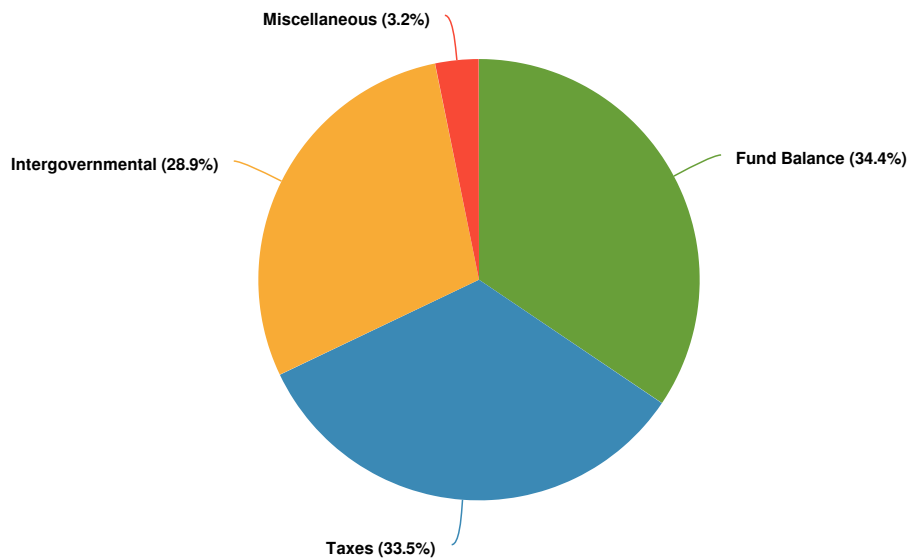


Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Capital Campaign - Corn Hall	01-00-00-3661	\$0.00	\$2,000.00	\$2,000.00	0%	
Total General Fund:		\$688,653.47	\$1,134,710.66	\$1,091,257.66	-3.8%	
Parks Development Fund						
Fund Balance - Budgeted	08-00-00-2711	\$0.00	\$71,218.32	\$71,218.32	0%	
Interest	08-00-00-3610	\$234.05	\$492.00	\$492.00	0%	
Total Parks Development Fund:		\$234.05	\$71,710.32	\$71,710.32	0%	
Total:		\$688,887.52	\$1,206,420.98	\$1,162,967.98	-3.6%	

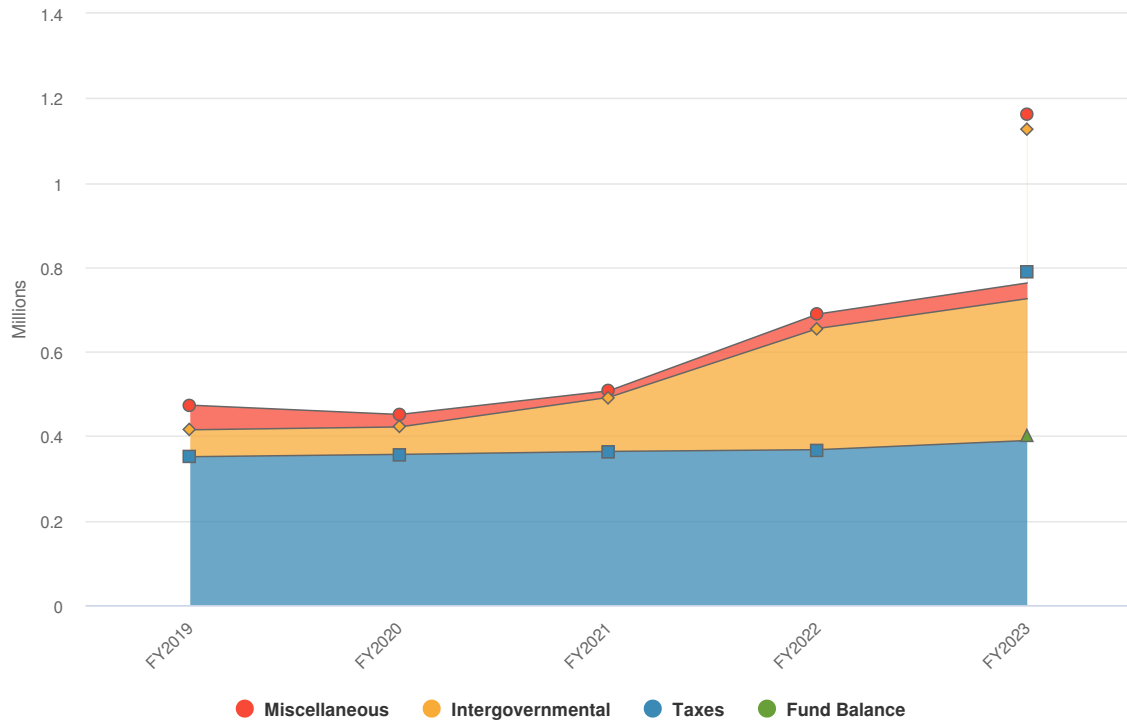
Revenues by Source

Analysis of internal historical financial data shows that the Fund Balance provides 34.4% of the Parks Departments revenues, 33.5% comes from Taxes, 28.9% is derived from Intergovernmental Revenue, and 3.2% comes from Miscellaneous Revenue.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Fund Balance						
Fund Balance - Budgeted	01-00-00-2711	\$0.00	\$329,384.66	\$329,384.66	0%	
Fund Balance - Budgeted	08-00-00-2711	\$0.00	\$71,218.32	\$71,218.32	0%	
Total Fund Balance:		\$0.00	\$400,602.98	\$400,602.98	0%	
Taxes						
Current Property Tax	01-00-00-3110	\$359,747.04	\$382,842.00	\$382,842.00	0%	
Prior Years' Property Tax	01-00-00-3111	\$7,994.77	\$6,564.00	\$6,564.00	0%	
Total Taxes:		\$367,741.81	\$389,406.00	\$389,406.00	0%	
Intergovernmental						
ARPA 2021	01-00-00-3330	\$224,558.18	\$310,645.00	\$267,192.00	-14%	
Oregon Recreation Trail Grant	01-00-00-3333	\$0.00	\$28,500.00	\$28,500.00	0%	
State Revenue Sharing	01-00-00-3350	\$21,345.57	\$12,000.00	\$12,000.00	0%	
Cigarette Tax	01-00-00-3356	\$1,633.35	\$1,300.00	\$1,300.00	0%	
Alcohol Tax	01-00-00-3357	\$36,901.64	\$25,000.00	\$25,000.00	0%	
Marijuana Tax	01-00-00-3359	\$2,526.73	\$1,800.00	\$1,800.00	0%	
Total Intergovernmental:		\$286,965.47	\$379,245.00	\$335,792.00	-11.5%	
Miscellaneous						
Interest	01-00-00-3610	\$934.35	\$930.00	\$930.00	0%	

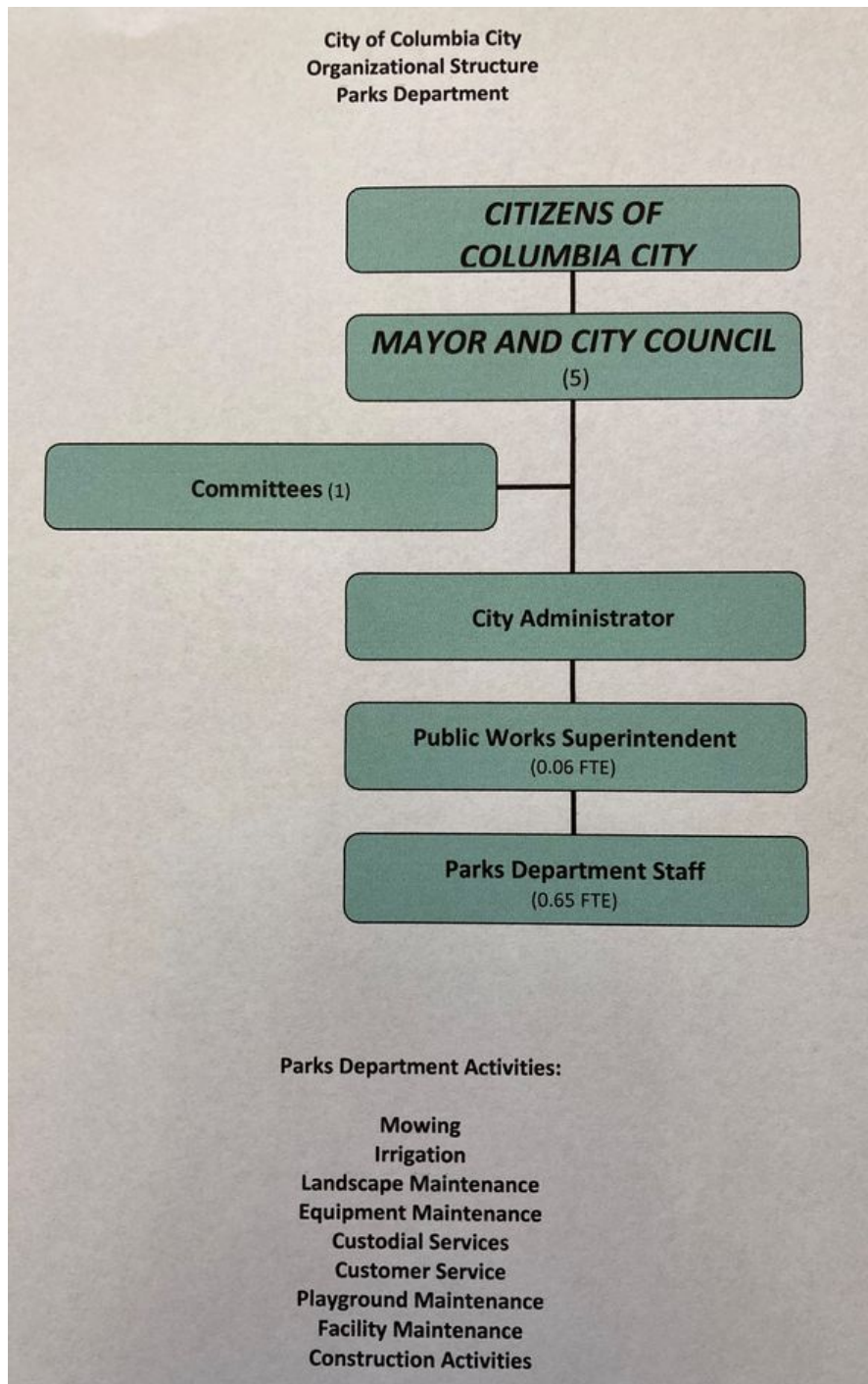


Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Communications Site Rent	01-00-00-3629	\$0.00	\$2,400.00	\$2,400.00	0%	
Community Hall Rental	01-00-00-3631	\$29,060.00	\$25,000.00	\$25,000.00	0%	
Mineral Royalties	01-00-00-3632	\$0.00	\$920.00	\$920.00	0%	
Celebration Donations	01-00-00-3652	-\$64.38	\$100.00	\$100.00	0%	
Miscellaneous	01-00-00-3653	\$1,324.14	\$1,200.00	\$1,200.00	0%	
Spring Cleanup Revenue	01-00-00-3654	\$261.00	\$0.00	\$0.00	0%	
DAR Park Maint Contribution	01-00-00-3655	\$0.00	\$1,200.00	\$1,200.00	0%	
Shop with a Cop Donations	01-00-00-3656	\$1,310.08	\$2,500.00	\$2,500.00	0%	
Veteran Park Donations	01-00-00-3658	\$121.00	\$50.00	\$50.00	0%	
Veterans Park Brick Sales	01-00-00-3660	\$1,000.00	\$375.00	\$375.00	0%	
Capital Campaign - Com Hall	01-00-00-3661	\$0.00	\$2,000.00	\$2,000.00	0%	
Interest	08-00-00-3610	\$234.05	\$492.00	\$492.00	0%	
Total Miscellaneous:		\$34,180.24	\$37,167.00	\$37,167.00	0%	
Total Revenue Source:		\$688,887.52	\$1,206,420.98	\$1,162,967.98	-3.6%	



Columbia City Parks Department Organizational Chart

The organizational chart for the Columbia City Parks Department depicts the relationship as it flows from the citizens of the community, through the Mayor and City Council, to the individual members of the Parks Department.



Parks Department Objective # 1

To update the City's Parks Master Plan, as outlined by the 2023-24 Policy Goal and Objective 1-H Target date: June 30, 2024.





Parks Department Objective # 2

To work towards gaining new citizen volunteers in our City Parks through outreach and City-sponsored work parties.



Columbia City Street Department

Micah Rogers
Public Works Superintendent

FUND: STREET

DEPARTMENT: MAINTENANCE AND REPAIR

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

The city's street system consists of approximately 13.61 miles of paved streets. The Street Department is responsible for the construction and daily operation and maintenance of city streets, including street signing, lighting, sidewalks, bike paths, storm drainage, open ditch cleaning, sweeping and utility locates.

This activity is funded by state gasoline tax, grant funds, permit fees, miscellaneous revenues and system development charges.

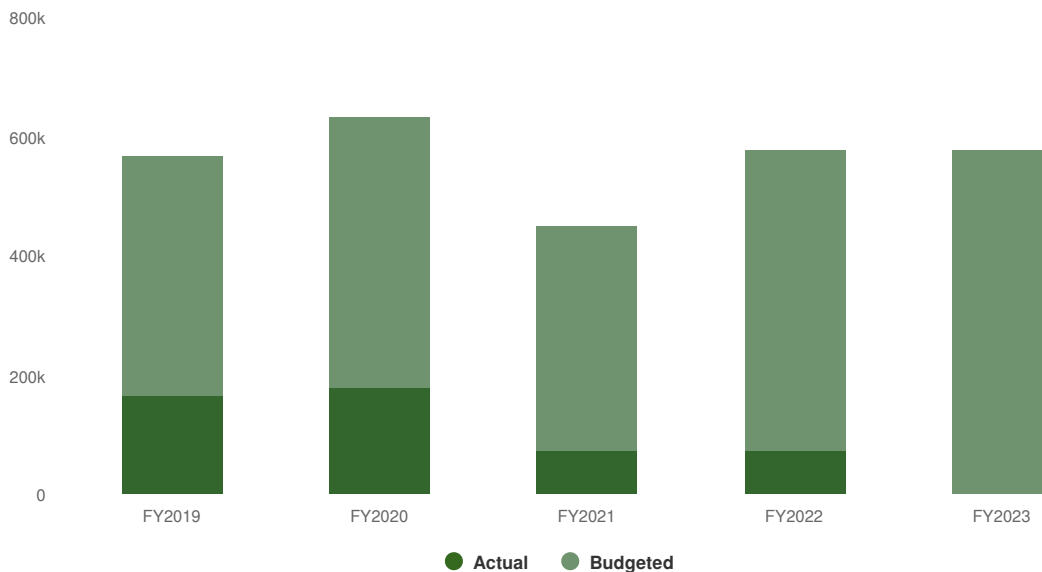
The Public Works Superintendent is pursuing a responsive, proactive, and pre-planned approach to respond to both the citizen's requests and to initiate a planned and prioritized repair and maintenance program for the City's street system. Daily operations emphasis will be on the repair and preservation of street travel-way surfaces, curb/street paint markings, street sign replacement, and the maintenance of storm drains and drywells.

Expenditures Summary

Street Department expenditures for the upcoming budget year are related to improvement projects and fund balance allocations.

\$578,486 **\$0**
(0.00% vs. prior year)

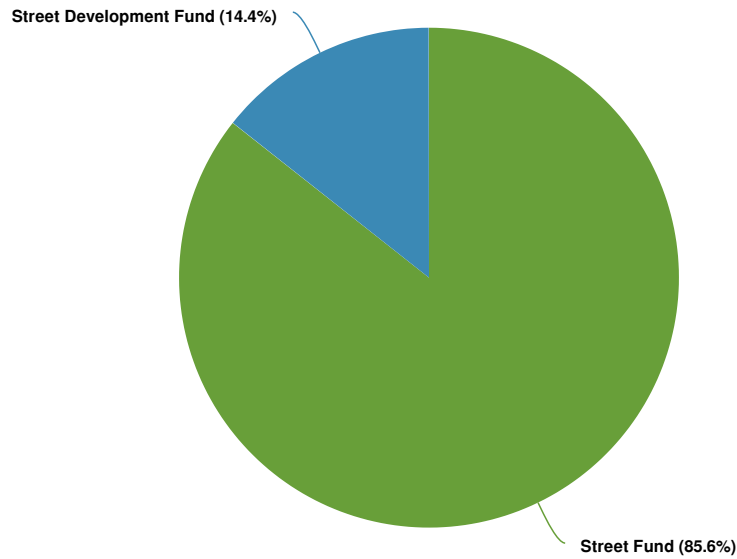
Street Department Proposed and Historical Budget vs. Actual



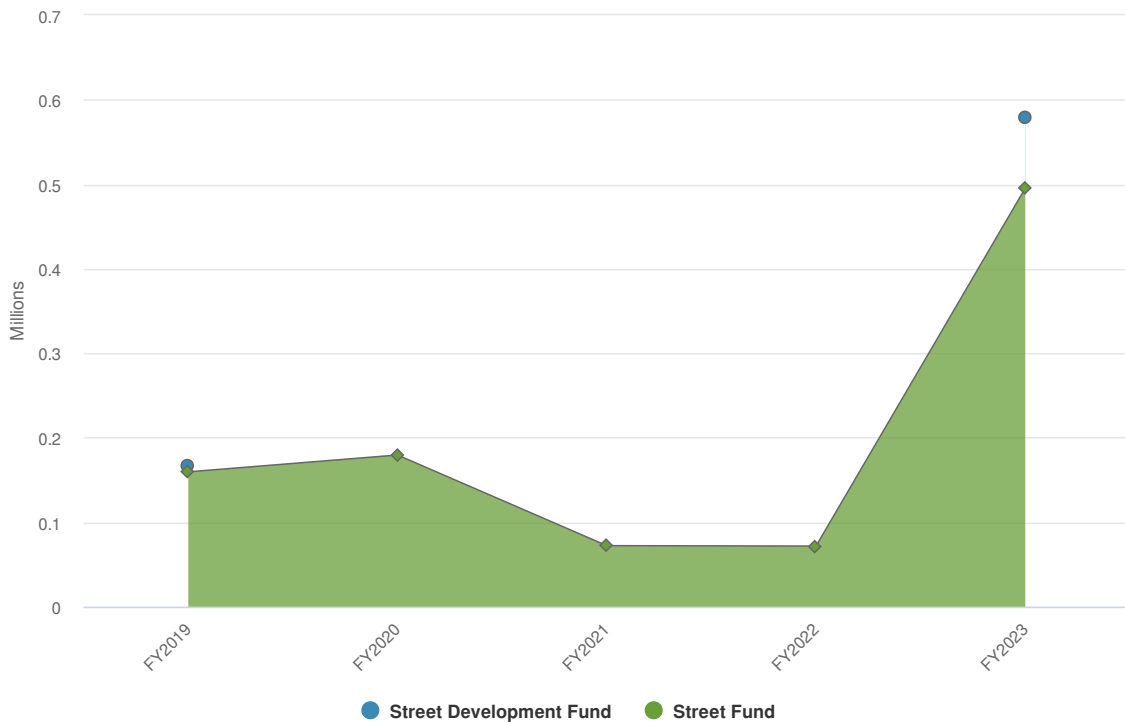
Expenditures by Fund

Utilizing historical financial trend data, the expenditures for the Street Department have been allocated by the following funds: 85.6% from the Street Fund and 14.4% from the Street Development Fund.

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



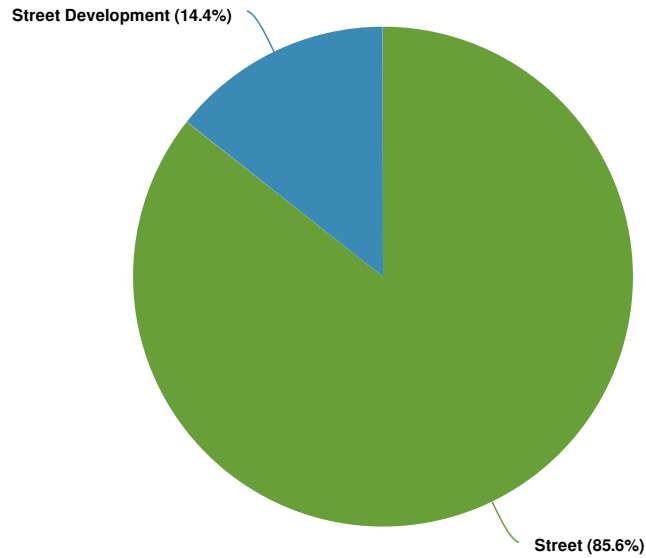
Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Street Fund						
Regular Services	05-05-00-1100	\$24,110.11	\$27,500.00	\$27,500.00	0%	
Overtime	05-05-00-1300	\$357.08	\$300.00	\$600.00	100%	
Group Insurance	05-05-00-2100	\$6,663.61	\$6,500.00	\$6,500.00	0%	
Social Security	05-05-00-2200	\$1,796.79	\$2,481.44	\$2,481.44	0%	
Retirement Contributions	05-05-00-2300	\$4,792.98	\$5,500.00	\$5,500.00	0%	
Unemployment Compensation	05-05-00-2500	\$23.20	\$275.00	\$275.00	0%	
Workers' Compensation	05-05-00-2600	\$160.94	\$1,500.00	\$1,500.00	0%	
Accrued Leave	05-05-00-2950	\$0.00	\$1,101.00	\$1,101.00	0%	
Auditing Services	05-05-00-3310	\$658.80	\$450.00	\$450.00	0%	
Other Contractual Services	05-05-00-3350	\$8,492.64	\$8,500.00	\$8,500.00	0%	
Building Maintenance	05-05-00-4310	\$360.20	\$300.00	\$300.00	0%	
Equipment/Software Maintenance	05-05-00-4320	\$2,226.62	\$2,704.00	\$3,404.00	25.9%	
Vehicle Maintenance	05-05-00-4350	\$668.19	\$600.00	\$600.00	0%	
Street Light Maintenance	05-05-00-4351	\$4,325.13	\$4,000.00	\$6,500.00	62.5%	
Insurance and Bonds	05-05-00-5200	\$2,448.41	\$2,700.00	\$2,700.00	0%	
Dues, Subscriptions, Programs	05-05-00-5830	\$182.26	\$250.00	\$250.00	0%	
Office Supplies	05-05-00-6110	\$191.68	\$200.00	\$200.00	0%	
Postage	05-05-00-6120	\$196.27	\$232.96	\$232.96	0%	
Telephone and Internet Service	05-05-00-6130	\$1,028.76	\$1,200.00	\$1,200.00	0%	
Materials and Supplies	05-05-00-6150	\$1,333.21	\$3,000.00	\$4,500.00	50%	
Uniforms	05-05-00-6160	\$35.10	\$50.00	\$50.00	0%	
Electricity	05-05-00-6220	\$10,528.67	\$11,000.00	\$11,000.00	0%	
Gasoline	05-05-00-6260	\$1,116.08	\$1,200.00	\$1,200.00	0%	
Miscellaneous	05-05-00-6600	\$45.03	\$130.00	\$130.00	0%	
Contingency	05-05-00-9000	\$0.00	\$37,846.00	\$32,846.00	-13.2%	
Unappropriated Ending Fund Bal	05-05-00-9500	\$0.00	\$375,855.04	\$375,855.04	0%	
Total Street Fund:		\$71,741.76	\$495,375.44	\$495,375.44	0%	
Street Development Fund						
Contingency	06-06-00-9000	\$0.00	\$5,588.00	\$5,588.00	0%	
Unappropriated Ending Fund Bal	06-06-00-9500	\$0.00	\$77,522.32	\$77,522.32	0%	
Total Street Development Fund:		\$0.00	\$83,110.32	\$83,110.32	0%	
Total:		\$71,741.76	\$578,485.76	\$578,485.76	0%	



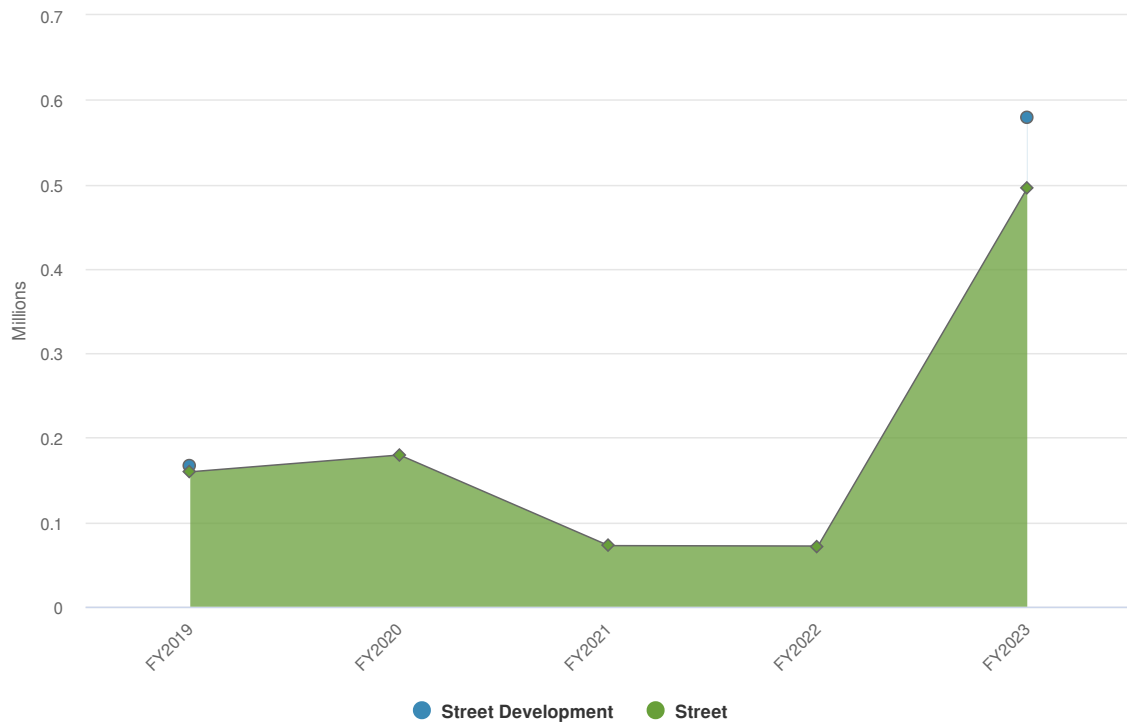
Expenditures by Function

Expenditures within the Street Fund are allocated with 85.6% towards the Street Department and 14.4% for Street Development.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Street						
Regular Services	05-05-00-1100	\$24,110.11	\$27,500.00	\$27,500.00	0%	
Overtime	05-05-00-1300	\$357.08	\$300.00	\$600.00	100%	
Group Insurance	05-05-00-2100	\$6,663.61	\$6,500.00	\$6,500.00	0%	
Social Security	05-05-00-2200	\$1,796.79	\$2,481.44	\$2,481.44	0%	
Retirement Contributions	05-05-00-2300	\$4,792.98	\$5,500.00	\$5,500.00	0%	
Unemployment Compensation	05-05-00-2500	\$23.20	\$275.00	\$275.00	0%	
Workers' Compensation	05-05-00-2600	\$160.94	\$1,500.00	\$1,500.00	0%	
Accrued Leave	05-05-00-2950	\$0.00	\$1,101.00	\$1,101.00	0%	
Auditing Services	05-05-00-3310	\$658.80	\$450.00	\$450.00	0%	
Other Contractual Services	05-05-00-3350	\$8,492.64	\$8,500.00	\$8,500.00	0%	
Building Maintenance	05-05-00-4310	\$360.20	\$300.00	\$300.00	0%	
Equipment/Software Maintenance	05-05-00-4320	\$2,226.62	\$2,704.00	\$3,404.00	25.9%	
Vehicle Maintenance	05-05-00-4350	\$668.19	\$600.00	\$600.00	0%	
Street Light Maintenance	05-05-00-4351	\$4,325.13	\$4,000.00	\$6,500.00	62.5%	
Insurance and Bonds	05-05-00-5200	\$2,448.41	\$2,700.00	\$2,700.00	0%	
Dues, Subscriptions, Programs	05-05-00-5830	\$182.26	\$250.00	\$250.00	0%	
Office Supplies	05-05-00-6110	\$191.68	\$200.00	\$200.00	0%	
Postage	05-05-00-6120	\$196.27	\$232.96	\$232.96	0%	
Telephone and Internet Service	05-05-00-6130	\$1,028.76	\$1,200.00	\$1,200.00	0%	
Materials and Supplies	05-05-00-6150	\$1,333.21	\$3,000.00	\$4,500.00	50%	
Uniforms	05-05-00-6160	\$35.10	\$50.00	\$50.00	0%	
Electricity	05-05-00-6220	\$10,528.67	\$11,000.00	\$11,000.00	0%	
Gasoline	05-05-00-6260	\$1,116.08	\$1,200.00	\$1,200.00	0%	
Miscellaneous	05-05-00-6600	\$45.03	\$130.00	\$130.00	0%	
Contingency	05-05-00-9000	\$0.00	\$37,846.00	\$32,846.00	-13.2%	

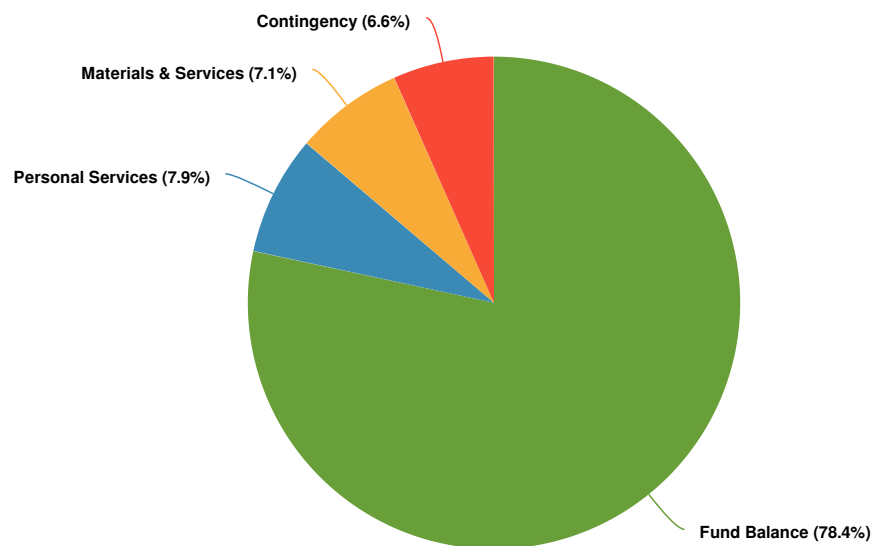


Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Unappropriated Ending Fund Bal	05-05-00-9500	\$0.00	\$375,855.04	\$375,855.04	0%	
Total Street:		\$71,741.76	\$495,375.44	\$495,375.44	0%	
Street Development						
Contingency	06-06-00-9000	\$0.00	\$5,588.00	\$5,588.00	0%	
Unappropriated Ending Fund Bal	06-06-00-9500	\$0.00	\$77,522.32	\$77,522.32	0%	
Total Street Development:		\$0.00	\$83,110.32	\$83,110.32	0%	
Total Expenditures:		\$71,741.76	\$578,485.76	\$578,485.76	0%	

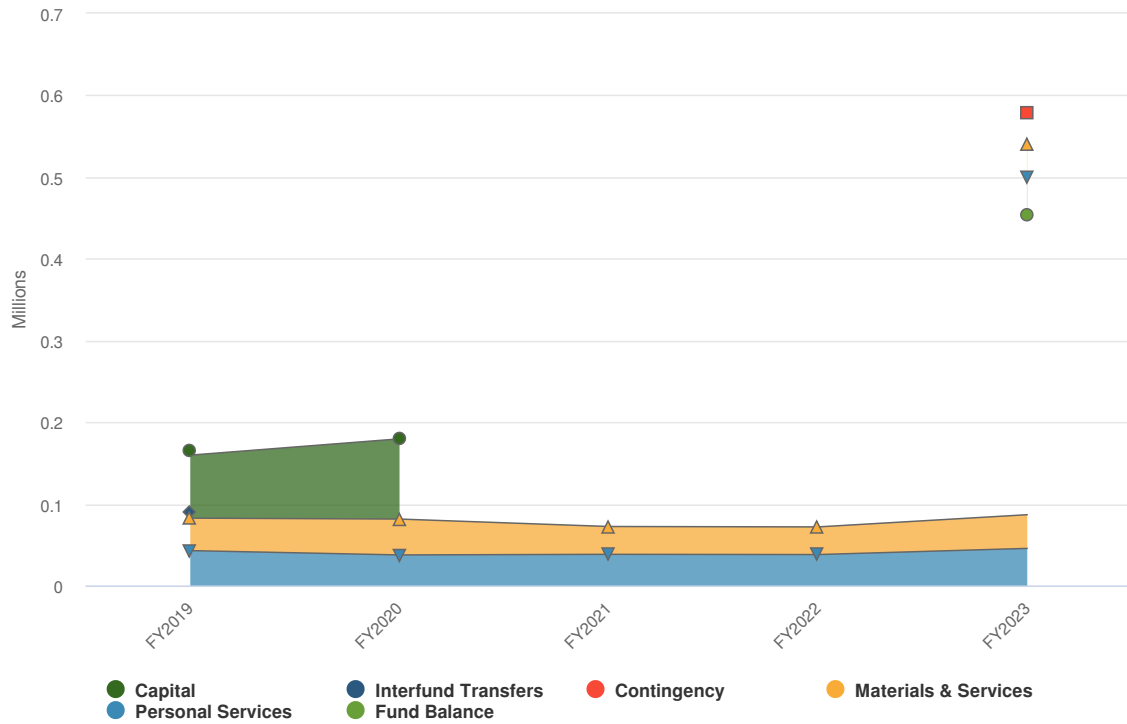
Expenditures by Expense Type

Within the Street Department's budget, 78.4% is designated within the Fund Balance, 7.9% is towards Personal Services funding, 7.1% is for Materials and Services, and 6.6% are for Contingency.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personal Services						
Regular Services	05-05-00-1100	\$24,110.11	\$27,500.00	\$27,500.00	0%	
Overtime	05-05-00-1300	\$357.08	\$300.00	\$600.00	100%	
Group Insurance	05-05-00-2100	\$6,663.61	\$6,500.00	\$6,500.00	0%	
Social Security	05-05-00-2200	\$1,796.79	\$2,481.44	\$2,481.44	0%	
Retirement Contributions	05-05-00-2300	\$4,792.98	\$5,500.00	\$5,500.00	0%	
Unemployment Compensation	05-05-00-2500	\$23.20	\$275.00	\$275.00	0%	
Workers' Compensation	05-05-00-2600	\$160.94	\$1,500.00	\$1,500.00	0%	
Accrued Leave	05-05-00-2950	\$0.00	\$1,101.00	\$1,101.00	0%	
Total Personal Services:		\$37,904.71	\$45,157.44	\$45,457.44	0.7%	
Materials & Services						
Auditing Services	05-05-00-3310	\$658.80	\$450.00	\$450.00	0%	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Other Contractual Services	05-05-00-3350	\$8,492.64	\$8,500.00	\$8,500.00	0%	
Building Maintenance	05-05-00-4310	\$360.20	\$300.00	\$300.00	0%	
Equipment/Software Maintenance	05-05-00-4320	\$2,226.62	\$2,704.00	\$3,404.00	25.9%	
Vehicle Maintenance	05-05-00-4350	\$668.19	\$600.00	\$600.00	0%	
Street Light Maintenance	05-05-00-4351	\$4,325.13	\$4,000.00	\$6,500.00	62.5%	
Insurance and Bonds	05-05-00-5200	\$2,448.41	\$2,700.00	\$2,700.00	0%	
Dues, Subscriptions, Programs	05-05-00-5830	\$182.26	\$250.00	\$250.00	0%	
Office Supplies	05-05-00-6110	\$191.68	\$200.00	\$200.00	0%	
Postage	05-05-00-6120	\$196.27	\$232.96	\$232.96	0%	
Telephone and Internet Service	05-05-00-6130	\$1,028.76	\$1,200.00	\$1,200.00	0%	
Materials and Supplies	05-05-00-6150	\$1,333.21	\$3,000.00	\$4,500.00	50%	
Uniforms	05-05-00-6160	\$35.10	\$50.00	\$50.00	0%	
Electricity	05-05-00-6220	\$10,528.67	\$11,000.00	\$11,000.00	0%	
Gasoline	05-05-00-6260	\$1,116.08	\$1,200.00	\$1,200.00	0%	
Miscellaneous	05-05-00-6600	\$45.03	\$130.00	\$130.00	0%	
Total Materials & Services:		\$33,837.05	\$36,516.96	\$41,216.96	12.9%	
Contingency						
Contingency	05-05-00-9000	\$0.00	\$37,846.00	\$32,846.00	-13.2%	
Contingency	06-06-00-9000	\$0.00	\$5,588.00	\$5,588.00	0%	
Total Contingency:		\$0.00	\$43,434.00	\$38,434.00	-11.5%	
Fund Balance						
Unappropriated Ending Fund Bal	05-05-00-9500	\$0.00	\$375,855.04	\$375,855.04	0%	
Unappropriated Ending Fund Bal	06-06-00-9500	\$0.00	\$77,522.32	\$77,522.32	0%	
Total Fund Balance:		\$0.00	\$453,377.36	\$453,377.36	0%	
Total Expense Objects:		\$71,741.76	\$578,485.76	\$578,485.76	0%	

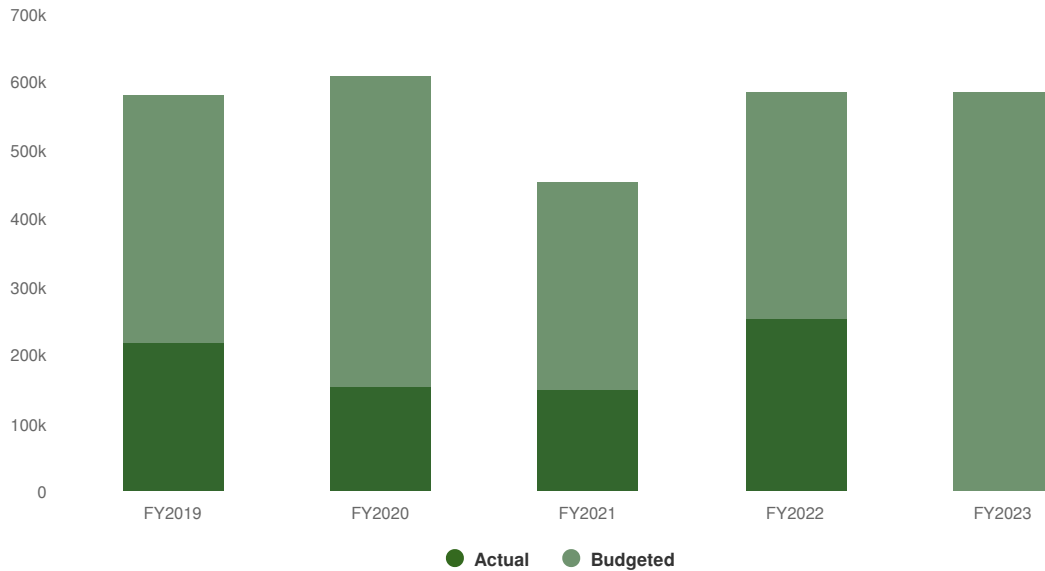
Revenues Summary



The major revenue changes for the Street Department within the upcoming budget year are related to proposed grant-funded street restoration project(s).

\$585,508 **\$0**
(0.00% vs. prior year)

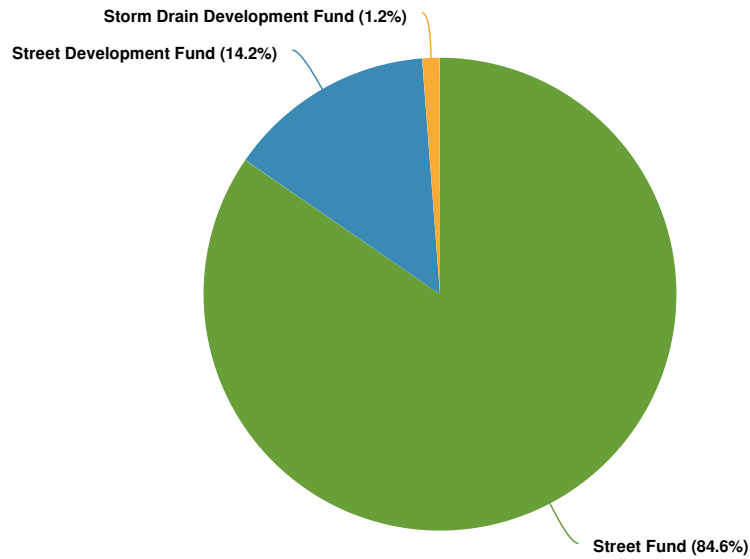
Street Department Proposed and Historical Budget vs. Actual



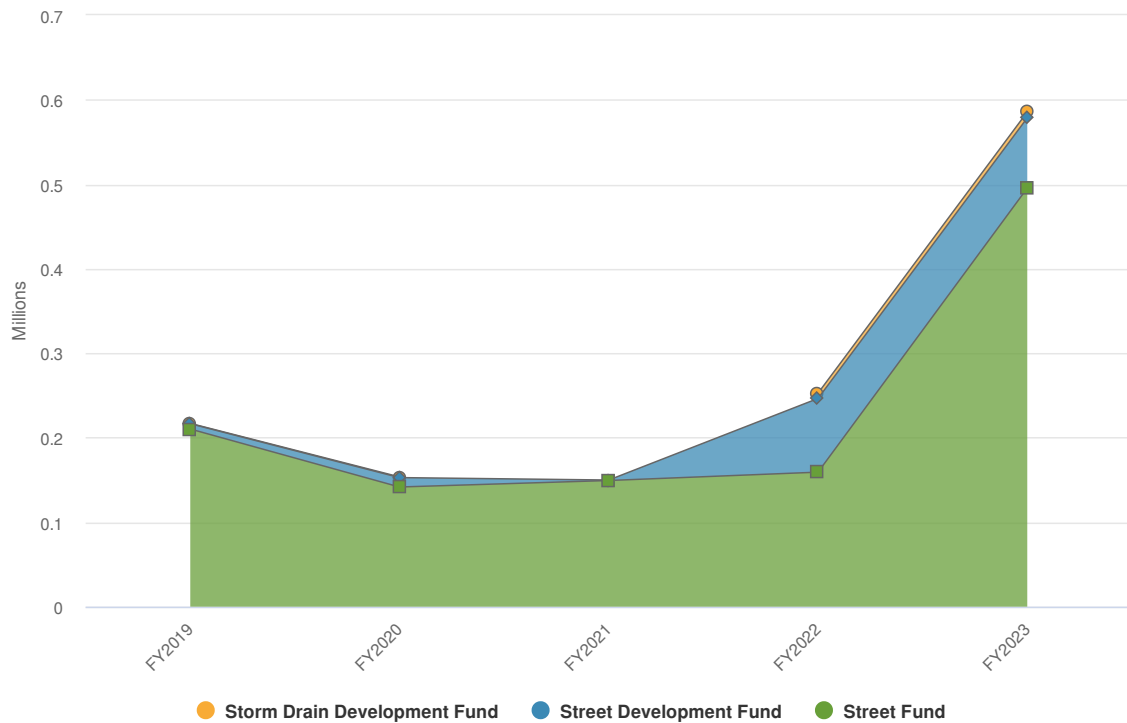
Revenue by Fund

Internal analysis of historical financial data was used to develop the revenue by fund allocations within the Street Department. These include 84.6% from the Street Fund, 14.2% from the Street Development Fund, and 1.2% from the Storm Drain Development Fund.

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund

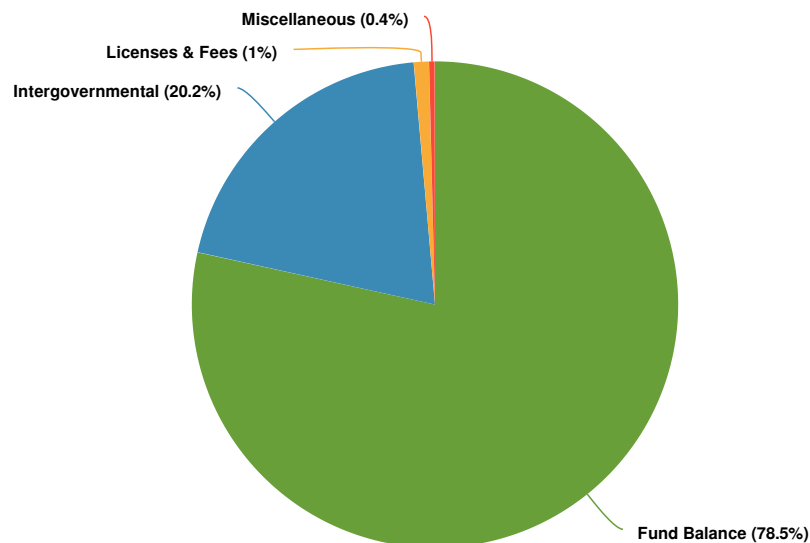


Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Street Fund						
Fund Balance - Budgeted	05-00-00-2711	\$0.00	\$375,855.04	\$375,855.04	0%	
Driveway Access Permit Fees	05-00-00-3226	\$15.00	\$20.00	\$20.00	0%	
State Highway Tax	05-00-00-3354	\$157,507.25	\$118,000.00	\$118,000.00	0%	
Interest	05-00-00-3610	\$1,670.47	\$1,200.00	\$1,200.00	0%	
Miscellaneous	05-00-00-3653	\$0.00	\$300.00	\$300.00	0%	
Total Street Fund:		\$159,192.72	\$495,375.04	\$495,375.04	0%	
Street Development Fund						
Fund Balance - Budgeted	06-00-00-2711	\$0.00	\$77,522.32	\$77,522.32	0%	
System Development Charges	06-00-00-3215	\$86,662.80	\$4,804.00	\$4,804.00	0%	
Interest	06-00-00-3610	\$566.99	\$784.00	\$784.00	0%	
Total Street Development Fund:		\$87,229.79	\$83,110.32	\$83,110.32	0%	
Storm Drain Development Fund						
Fund Balance - Budgeted	10-00-00-2711	\$0.00	\$6,022.48	\$6,022.48	0%	
System Development Charges	10-00-00-3215	\$6,245.15	\$1,000.00	\$1,000.00	0%	
Total Storm Drain Development Fund:		\$6,245.15	\$7,022.48	\$7,022.48	0%	
Total:		\$252,667.66	\$585,507.84	\$585,507.84	0%	

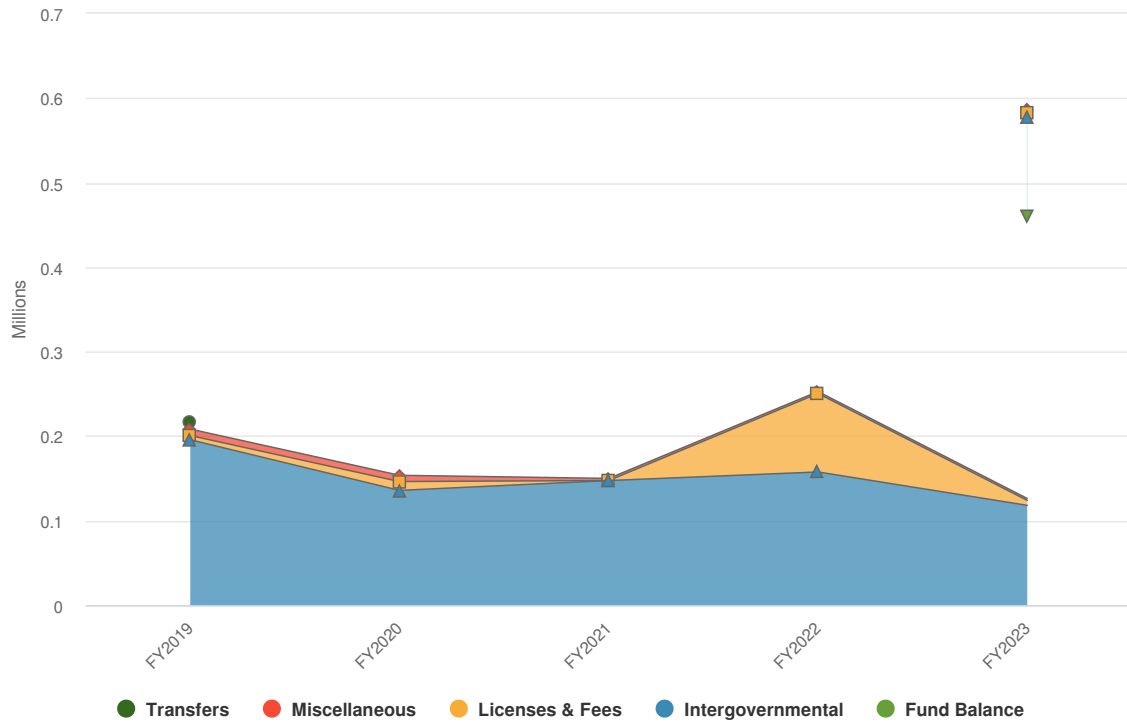
Revenues by Source

Internal historical financial data was analyzed in order to formulate the revenues by source for the Street Department. 78.5% comes from Fund Balance allocations, 20.2% comes from Intergovernmental Revenue, 1% is derived from Licenses & Fees and 0.4% comes from Miscellaneous Revenue.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



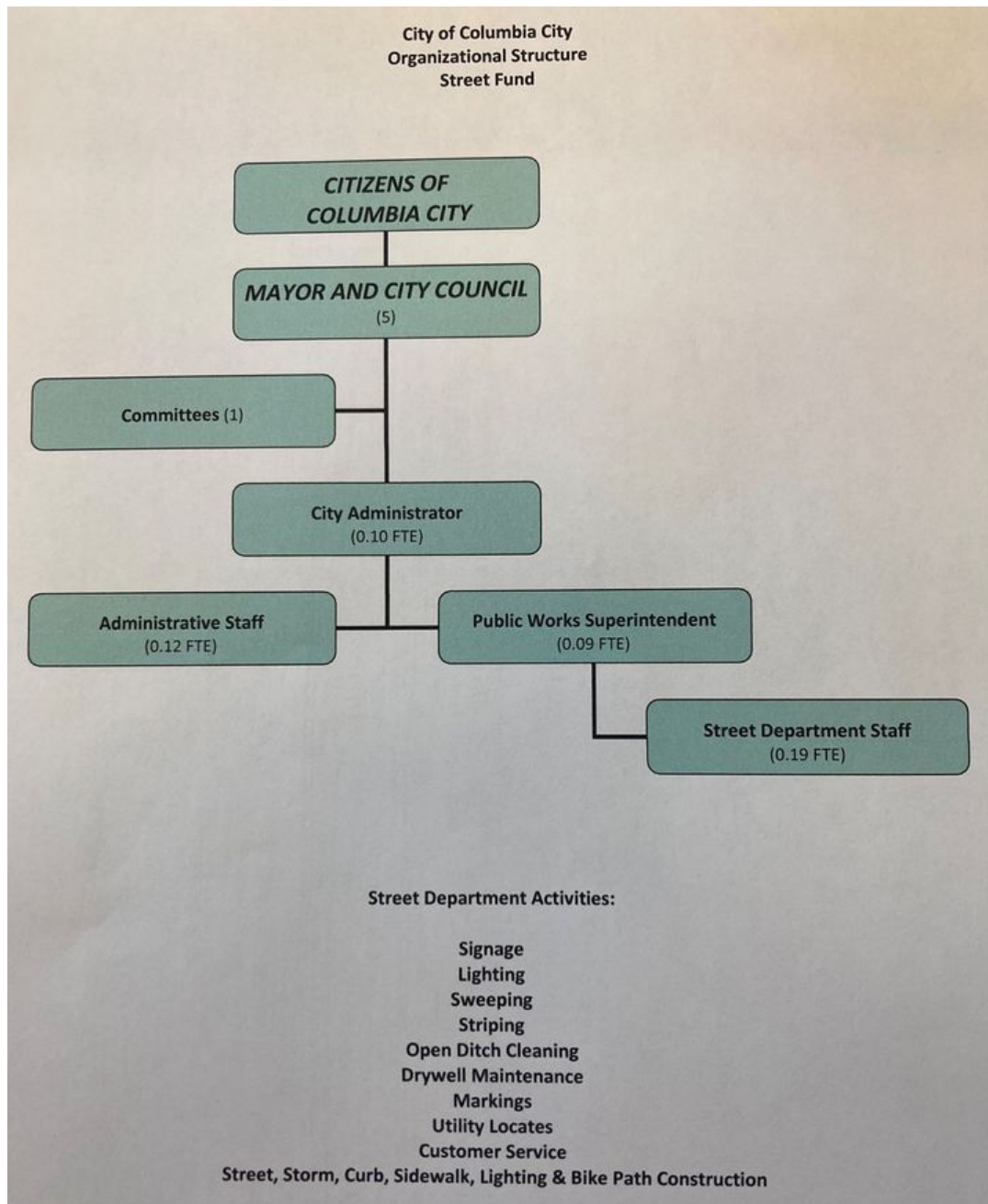
Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Fund Balance						
Fund Balance - Budgeted	05-00-00-2711	\$0.00	\$375,855.04	\$375,855.04	0%	
Fund Balance - Budgeted	06-00-00-2711	\$0.00	\$77,522.32	\$77,522.32	0%	
Fund Balance - Budgeted	10-00-00-2711	\$0.00	\$6,022.48	\$6,022.48	0%	
Total Fund Balance:		\$0.00	\$459,399.84	\$459,399.84	0%	
Licenses & Fees						
Driveway Access Permit Fees	05-00-00-3226	\$15.00	\$20.00	\$20.00	0%	
System Development Charges	06-00-00-3215	\$86,662.80	\$4,804.00	\$4,804.00	0%	
System Development Charges	10-00-00-3215	\$6,245.15	\$1,000.00	\$1,000.00	0%	
Total Licenses & Fees:		\$92,922.95	\$5,824.00	\$5,824.00	0%	
Intergovernmental						
State Highway Tax	05-00-00-3354	\$157,507.25	\$118,000.00	\$118,000.00	0%	
Total Intergovernmental:		\$157,507.25	\$118,000.00	\$118,000.00	0%	
Miscellaneous						
Interest	05-00-00-3610	\$1,670.47	\$1,200.00	\$1,200.00	0%	
Miscellaneous	05-00-00-3653	\$0.00	\$300.00	\$300.00	0%	
Interest	06-00-00-3610	\$566.99	\$784.00	\$784.00	0%	
Total Miscellaneous:		\$2,237.46	\$2,284.00	\$2,284.00	0%	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Total Revenue Source:		\$252,667.66	\$585,507.84	\$585,507.84	0%	

Columbia City Street Department Organizational Chart

The organizational chart for the Street Department shows the responsibilities of this department and the flow of the relationship of the citizens of the community, through their elected Mayor and councillors, to the individual team members within the Street Department.



Street Department Objective # 1



To complete another round of crack seal work, first concentrating on the eastern portion of the City, to help extend the life of the existing roadways. Target date: June 30, 2024.



Street Department Objective # 2

To investigate and pursue alternative funding opportunities for street maintenance and improvements as identified in the City's Five Year Capital Improvement Program and Transportation Systems Plan and in accordance with the 2023-24 Policy Goal and Objective 2-D adopted by the Council. Target date: Ongoing.



Columbia City Water Department

Micah Rogers
Public Works Superintendent

FUND: WATER

DEPARTMENT: PRODUCTION AND DISTRIBUTION DEPARTMENT

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

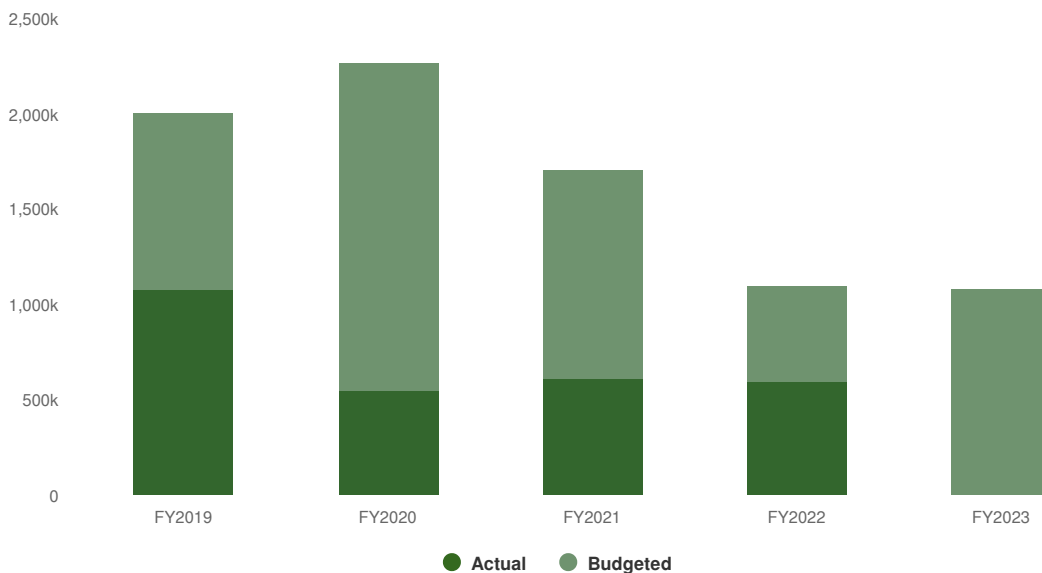
This activity accounts for all costs involved in the operation and maintenance of the city's groundwater wells and water distribution system. The well system consists of two wells and a chlorination facility. The City's main well is PW Well No. 2, and PW Well No. 1 serves as a secondary or backup well. 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.

Expenditures Summary

The major cost shift within the Water Department is the decrease within expenditures that is related to the successful completion of the city's Waterline and Seismic Retrofit of Reservoirs Project.

\$1,087,063 **-\$10,000**
(-0.91% vs. prior year)

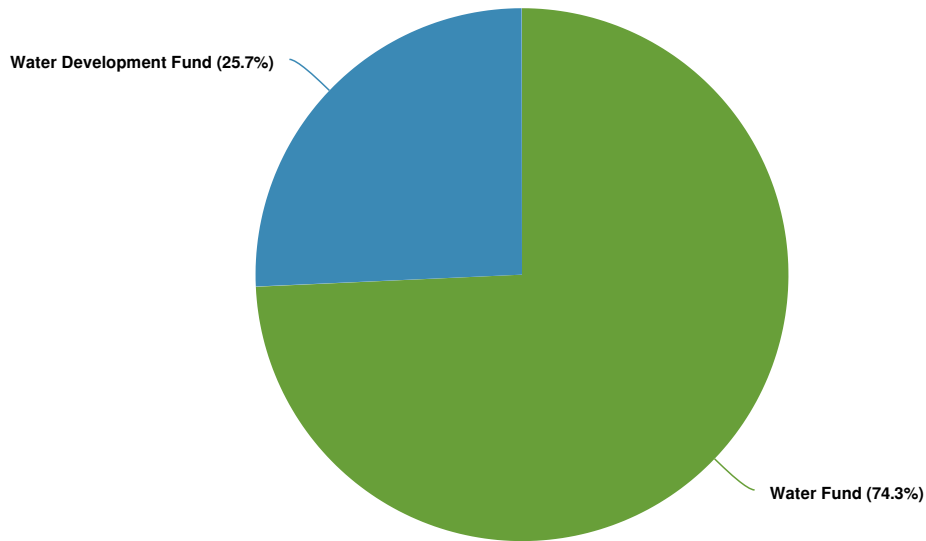
Water Department Proposed and Historical Budget vs. Actual



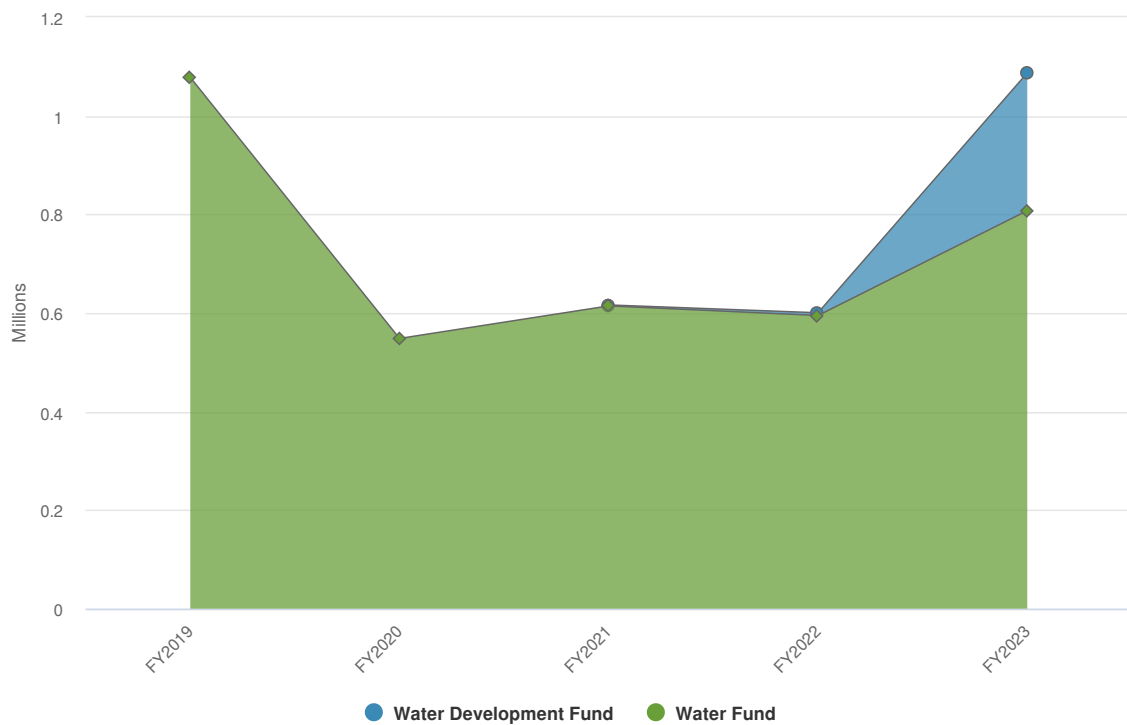
Expenditures by Fund

Expenditures within the Water Fund, using internal historical financial data, show that 74.3% of the department's budget will be spent within the Water Fund and 25.7% of the budget will be expended within the Water Development Fund.

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Water Fund						
Cash	12-00-00-1010	-\$212,984.84		\$0.00	N/A	
Receivable - Other	12-00-00-1080	\$766,437.97		\$0.00	N/A	
Service Charges Rec-Water	12-00-00-1150	\$69,076.74		\$0.00	N/A	
Accounts Payable	12-00-00-2020	-\$4,298.26		\$0.00	N/A	
Meter Deposits Payable	12-00-00-2132	-\$5,959.86		\$0.00	N/A	
Deferred Revenue	12-00-00-2681	-\$603,032.97		\$0.00	N/A	
Fund Balance	12-00-00-2710	\$42,412.64		\$0.00	N/A	
Regular Services	12-12-00-1100	\$123,972.69	\$151,500.00	\$151,500.00	0%	
Overtime	12-12-00-1300	\$1,939.46	\$1,750.00	\$1,750.00	0%	
Group Insurance	12-12-00-2100	\$35,627.30	\$37,500.00	\$37,500.00	0%	
Social Security	12-12-00-2200	\$9,302.51	\$10,500.00	\$10,500.00	0%	
Retirement Contributions	12-12-00-2300	\$24,866.16	\$27,500.00	\$27,500.00	0%	
Unemployment Compensation	12-12-00-2500	\$120.61	\$1,500.00	\$1,500.00	0%	
Workers' Compensation	12-12-00-2600	\$350.57	\$2,500.00	\$2,500.00	0%	
Accrued Leave	12-12-00-2950	\$0.00	\$5,298.00	\$5,298.00	0%	
Auditing Services	12-12-00-3310	\$2,415.60	\$1,750.00	\$1,750.00	0%	
Engineering Services	12-12-00-3340	\$0.00	\$1,236.00	\$1,236.00	0%	
Other Contractual Services	12-12-00-3350	\$3,385.51	\$5,000.00	\$8,000.00	60%	
In Lieu of Franchise Fee	12-12-00-4000	\$32,018.43	\$28,413.84	\$28,413.84	0%	
Water Purchases	12-12-00-4100	\$35,643.69	\$37,500.00	\$42,500.00	13.3%	
Building Maintenance	12-12-00-4310	\$732.44	\$750.00	\$750.00	0%	
Equipment/Software Maintenance	12-12-00-4320	\$6,098.38	\$10,000.00	\$10,000.00	0%	
Vehicle Maintenance	12-12-00-4350	\$1,016.98	\$1,508.00	\$1,508.00	0%	
Insurance and Bonds	12-12-00-5200	\$7,146.76	\$8,500.00	\$8,500.00	0%	
Legal Notices/Advertising	12-12-00-5400	\$0.00	\$130.00	\$130.00	0%	
Travel and Training	12-12-00-5810	\$2,572.47	\$2,200.00	\$2,200.00	0%	
Dues, Subscriptions, Programs	12-12-00-5830	\$1,938.37	\$2,500.00	\$5,500.00	120%	
Office Supplies	12-12-00-6110	\$862.49	\$800.00	\$800.00	0%	
Postage	12-12-00-6120	\$3,827.01	\$4,526.08	\$4,526.08	0%	
Telephone and Internet Service	12-12-00-6130	\$3,001.75	\$3,500.00	\$3,500.00	0%	
Materials and Supplies	12-12-00-6150	\$7,183.25	\$12,500.00	\$43,025.00	244.2%	
Uniforms	12-12-00-6160	\$87.75	\$205.00	\$205.00	0%	
Treatment Chemicals	12-12-00-6170	\$28,971.08	\$25,500.00	\$25,500.00	0%	
Natural Gas	12-12-00-6210	\$192.68	\$200.00	\$300.00	50%	
Electricity	12-12-00-6220	\$16,799.94	\$20,500.00	\$20,500.00	0%	
Gasoline	12-12-00-6260	\$3,664.60	\$3,000.00	\$3,000.00	0%	
Miscellaneous	12-12-00-6600	\$2,082.87	\$1,875.00	\$1,875.00	0%	
Equipment	12-12-00-7410	\$32,675.00	\$0.00	\$0.00	0%	
Reservoir & Watermain Project	12-12-00-7502	-\$17,986.00	\$0.00	\$0.00	0%	
Interest-SDW Loan-2017-S17032	12-12-00-7629			\$34,873.00	N/A	
Principal SDW Loan-2002-S02009	12-12-00-7615	\$98,826.47	\$99,815.00	\$99,815.00	0%	
Principal SDW-2008(A)-S02009B	12-12-00-7616	\$22,146.46	\$22,933.00	\$22,933.00	0%	
Principal -Water/WW Fin-V12005	12-12-00-7617	\$0.00	\$20,188.00	\$20,188.00	0%	

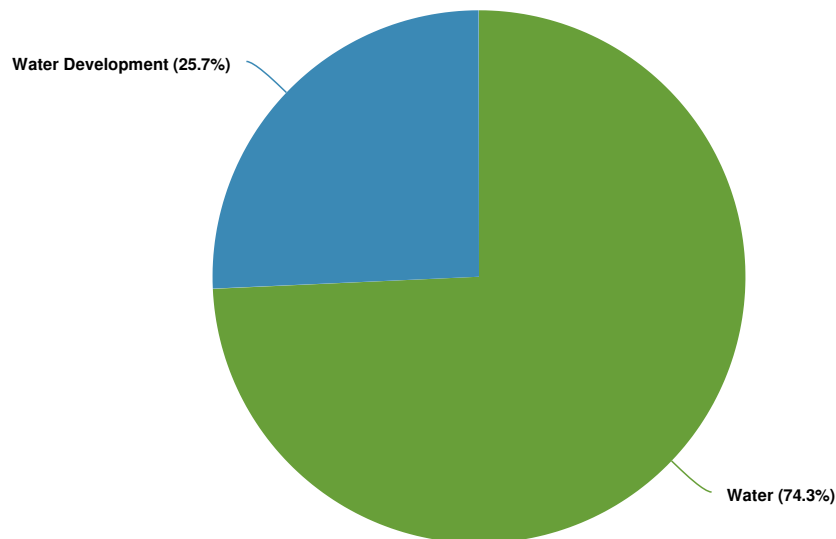


Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Principal SDWAm #2-2013-S13003	12-12-00-7618	\$19,744.14	\$20,276.00	\$20,276.00	0%	
Interest SDW Loan-2002-S02009	12-12-00-7625	\$17,049.76	\$16,062.00	\$16,062.00	0%	
Interest SDW(A)-2008-S02009B	12-12-00-7626	\$6,125.45	\$5,340.00	\$5,340.00	0%	
Interest - Water/WW Fin-V12005	12-12-00-7627	\$0.00	\$11,571.00	\$11,571.00	0%	
Interest SDW Am #2-2013-S13003	12-12-00-7628	\$8,820.92	\$8,290.00	\$8,290.00	0%	
Contingency	12-12-00-9000	\$0.00	\$257,152.00	\$170,654.00	-33.6%	
Unappropriated Ending Fund Bal	12-12-00-9500	\$0.00	-\$54,178.12	-\$54,178.12	0%	
Total Water Fund:		\$594,874.97	\$817,590.80	\$807,590.80	-1.2%	
Water Development Fund						
Cash	13-00-00-1010	\$274,006.63		\$0.00	N/A	
Fund Balance	13-00-00-2710	-\$268,451.25		\$0.00	N/A	
Contingency	13-13-00-9000	\$0.00	\$10,200.00	\$10,200.00	0%	
Unappropriated Ending Fund Bal	13-13-00-9500	\$0.00	\$269,272.28	\$269,272.28	0%	
Total Water Development Fund:		\$5,555.38	\$279,472.28	\$279,472.28	0%	
Total:		\$600,430.35	\$1,097,063.08	\$1,087,063.08	-0.9%	

Expenditures by Function

74.3% of budgeted expenditures will take place within the Water Department for water services and 25.7% will take place for water development.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expenditures						
Water						
Regular Services	12-12-00-1100	\$123,972.69	\$151,500.00	\$151,500.00	0%	
Overtime	12-12-00-1300	\$1,939.46	\$1,750.00	\$1,750.00	0%	
Group Insurance	12-12-00-2100	\$35,627.30	\$37,500.00	\$37,500.00	0%	
Social Security	12-12-00-2200	\$9,302.51	\$10,500.00	\$10,500.00	0%	
Retirement Contributions	12-12-00-2300	\$24,866.16	\$27,500.00	\$27,500.00	0%	
Unemployment Compensation	12-12-00-2500	\$120.61	\$1,500.00	\$1,500.00	0%	
Workers' Compensation	12-12-00-2600	\$350.57	\$2,500.00	\$2,500.00	0%	
Accrued Leave	12-12-00-2950	\$0.00	\$5,298.00	\$5,298.00	0%	
Auditing Services	12-12-00-3310	\$2,415.60	\$1,750.00	\$1,750.00	0%	
Engineering Services	12-12-00-3340	\$0.00	\$1,236.00	\$1,236.00	0%	
Other Contractual Services	12-12-00-3350	\$3,385.51	\$5,000.00	\$8,000.00	60%	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
In Lieu of Franchise Fee	12-12-00-4000	\$32,018.43	\$28,413.84	\$28,413.84	0%	
Water Purchases	12-12-00-4100	\$35,643.69	\$37,500.00	\$42,500.00	13.3%	
Building Maintenance	12-12-00-4310	\$732.44	\$750.00	\$750.00	0%	
Equipment/Software Maintenance	12-12-00-4320	\$6,098.38	\$10,000.00	\$10,000.00	0%	
Vehicle Maintenance	12-12-00-4350	\$1,016.98	\$1,508.00	\$1,508.00	0%	
Insurance and Bonds	12-12-00-5200	\$7,146.76	\$8,500.00	\$8,500.00	0%	
Legal Notices/Advertising	12-12-00-5400	\$0.00	\$130.00	\$130.00	0%	
Travel and Training	12-12-00-5810	\$2,572.47	\$2,200.00	\$2,200.00	0%	
Dues, Subscriptions, Programs	12-12-00-5830	\$1,938.37	\$2,500.00	\$5,500.00	120%	
Office Supplies	12-12-00-6110	\$862.49	\$800.00	\$800.00	0%	
Postage	12-12-00-6120	\$3,827.01	\$4,526.08	\$4,526.08	0%	
Telephone and Internet Service	12-12-00-6130	\$3,001.75	\$3,500.00	\$3,500.00	0%	
Materials and Supplies	12-12-00-6150	\$7,183.25	\$12,500.00	\$43,025.00	244.2%	
Uniforms	12-12-00-6160	\$87.75	\$205.00	\$205.00	0%	
Treatment Chemicals	12-12-00-6170	\$28,971.08	\$25,500.00	\$25,500.00	0%	
Natural Gas	12-12-00-6210	\$192.68	\$200.00	\$300.00	50%	
Electricity	12-12-00-6220	\$16,799.94	\$20,500.00	\$20,500.00	0%	
Gasoline	12-12-00-6260	\$3,664.60	\$3,000.00	\$3,000.00	0%	
Miscellaneous	12-12-00-6600	\$2,082.87	\$1,875.00	\$1,875.00	0%	
Equipment	12-12-00-7410	\$32,675.00	\$0.00	\$0.00	0%	
Reservoir & Watermain Project	12-12-00-7502	-\$17,986.00	\$0.00	\$0.00	0%	
Interest-SDW Loan-2017-S17032	12-12-00-7629			\$34,873.00	N/A	
Principal SDW Loan-2002-S02009	12-12-00-7615	\$98,826.47	\$99,815.00	\$99,815.00	0%	
Principal SDW-2008(A)-S02009B	12-12-00-7616	\$22,146.46	\$22,933.00	\$22,933.00	0%	
Principal -Water/WW Fin-V12005	12-12-00-7617	\$0.00	\$20,188.00	\$20,188.00	0%	
Principal SDWAm #2-2013-S13003	12-12-00-7618	\$19,744.14	\$20,276.00	\$20,276.00	0%	



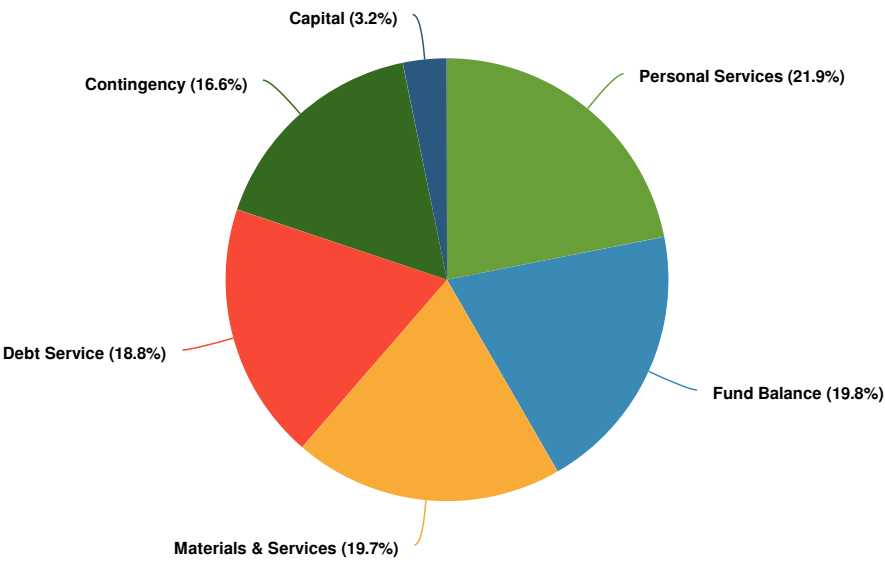
Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Interest SDW Loan-2002-S02009	12-12-00-7625	\$17,049.76	\$16,062.00	\$16,062.00	0%	
Interest SDW(A)-2008-S02009B	12-12-00-7626	\$6,125.45	\$5,340.00	\$5,340.00	0%	
Interest - Water/WW Fin-V12005	12-12-00-7627	\$0.00	\$11,571.00	\$11,571.00	0%	
Interest SDW Am #2-2013-S13003	12-12-00-7628	\$8,820.92	\$8,290.00	\$8,290.00	0%	
Contingency	12-12-00-9000	\$0.00	\$257,152.00	\$170,654.00	-33.6%	
Unappropriated Ending Fund Bal	12-12-00-9500	\$0.00	-\$54,178.12	-\$54,178.12	0%	
Total Water:		\$543,223.55	\$817,590.80	\$807,590.80	-1.2%	
Water Development						
Contingency	13-13-00-9000	\$0.00	\$10,200.00	\$10,200.00	0%	
Unappropriated Ending Fund Bal	13-13-00-9500	\$0.00	\$269,272.28	\$269,272.28	0%	
Total Water Development:		\$0.00	\$279,472.28	\$279,472.28	0%	
Contingency						
Cash	12-00-00-1010	-\$212,984.84		\$0.00	N/A	
Receivable - Other	12-00-00-1080	\$766,437.97		\$0.00	N/A	
Service Charges Rec-Water	12-00-00-1150	\$69,076.74		\$0.00	N/A	
Accounts Payable	12-00-00-2020	-\$4,298.26		\$0.00	N/A	
Meter Deposits Payable	12-00-00-2132	-\$5,959.86		\$0.00	N/A	
Deferred Revenue	12-00-00-2681	-\$603,032.97		\$0.00	N/A	
Fund Balance	12-00-00-2710	\$42,412.64		\$0.00	N/A	
Cash	13-00-00-1010	\$274,006.63		\$0.00	N/A	
Fund Balance	13-00-00-2710	-\$268,451.25		\$0.00	N/A	
Total Contingency:		\$57,206.80	\$0.00	\$0.00	0%	
Total Expenditures:		\$600,430.35	\$1,097,063.08	\$1,087,063.08	-0.9%	



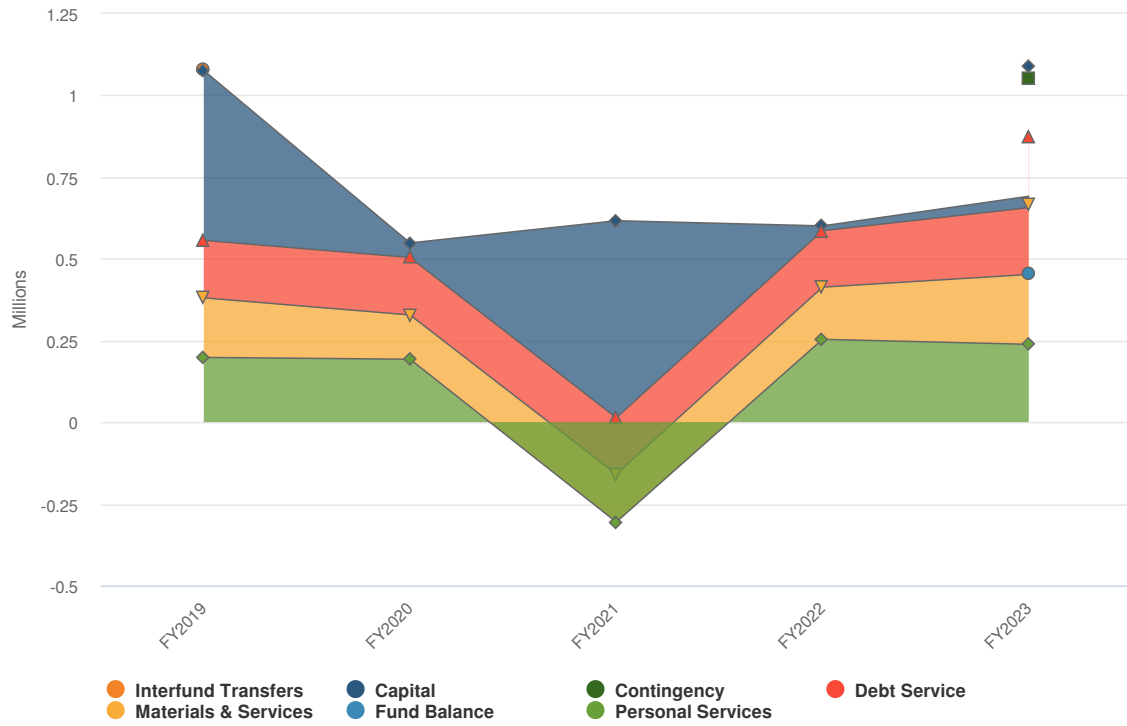
Expenditures by Expense Type

The Water Department's expenditures are broken down as shown below to include: 21.9% for Personal Services, 19.8% for Fund Balance, 19.6% for Fund Balance, 19.7% for Materials & Services, and 18.8% for Debt Service, 16.6% for Contingency, and 3.2% for Capital.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personal Services						
Regular Services	12-12-00-1100	\$123,972.69	\$151,500.00	\$151,500.00	0%	
Overtime	12-12-00-1300	\$1,939.46	\$1,750.00	\$1,750.00	0%	
Group Insurance	12-12-00-2100	\$35,627.30	\$37,500.00	\$37,500.00	0%	
Social Security	12-12-00-2200	\$9,302.51	\$10,500.00	\$10,500.00	0%	
Retirement Contributions	12-12-00-2300	\$24,866.16	\$27,500.00	\$27,500.00	0%	
Unemployment Compensation	12-12-00-2500	\$120.61	\$1,500.00	\$1,500.00	0%	
Workers' Compensation	12-12-00-2600	\$350.57	\$2,500.00	\$2,500.00	0%	
Accrued Leave	12-12-00-2950	\$0.00	\$5,298.00	\$5,298.00	0%	
Cash	12-00-00-1010	-\$212,984.84		\$0.00	N/A	
Receivable - Other	12-00-00-1080	\$766,437.97		\$0.00	N/A	
Service Charges Rec-Water	12-00-00-1150	\$69,076.74		\$0.00	N/A	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Accounts Payable	12-00-00-2020	-\$4,298.26		\$0.00	N/A	
Meter Deposits Payable	12-00-00-2132	-\$5,959.86		\$0.00	N/A	
Deferred Revenue	12-00-00-2681	-\$603,032.97		\$0.00	N/A	
Fund Balance	12-00-00-2710	\$42,412.64		\$0.00	N/A	
Cash	13-00-00-1010	\$274,006.63		\$0.00	N/A	
Fund Balance	13-00-00-2710	-\$268,451.25		\$0.00	N/A	
Total Personal Services:		\$253,386.10	\$238,048.00	\$238,048.00	0%	
Materials & Services						
Auditing Services	12-12-00-3310	\$2,415.60	\$1,750.00	\$1,750.00	0%	
Engineering Services	12-12-00-3340	\$0.00	\$1,236.00	\$1,236.00	0%	
Other Contractual Services	12-12-00-3350	\$3,385.51	\$5,000.00	\$8,000.00	60%	
In Lieu of Franchise Fee	12-12-00-4000	\$32,018.43	\$28,413.84	\$28,413.84	0%	
Water Purchases	12-12-00-4100	\$35,643.69	\$37,500.00	\$42,500.00	13.3%	
Building Maintenance	12-12-00-4310	\$732.44	\$750.00	\$750.00	0%	
Equipment/Software Maintenance	12-12-00-4320	\$6,098.38	\$10,000.00	\$10,000.00	0%	
Vehicle Maintenance	12-12-00-4350	\$1,016.98	\$1,508.00	\$1,508.00	0%	
Insurance and Bonds	12-12-00-5200	\$7,146.76	\$8,500.00	\$8,500.00	0%	
Legal Notices/Advertising	12-12-00-5400	\$0.00	\$130.00	\$130.00	0%	
Travel and Training	12-12-00-5810	\$2,572.47	\$2,200.00	\$2,200.00	0%	
Dues, Subscriptions, Programs	12-12-00-5830	\$1,938.37	\$2,500.00	\$5,500.00	120%	
Office Supplies	12-12-00-6110	\$862.49	\$800.00	\$800.00	0%	
Postage	12-12-00-6120	\$3,827.01	\$4,526.08	\$4,526.08	0%	
Telephone and Internet Service	12-12-00-6130	\$3,001.75	\$3,500.00	\$3,500.00	0%	
Materials and Supplies	12-12-00-6150	\$7,183.25	\$12,500.00	\$43,025.00	244.2%	
Uniforms	12-12-00-6160	\$87.75	\$205.00	\$205.00	0%	
Treatment Chemicals	12-12-00-6170	\$28,971.08	\$25,500.00	\$25,500.00	0%	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Natural Gas	12-12-00-6210	\$192.68	\$200.00	\$300.00	50%	
Electricity	12-12-00-6220	\$16,799.94	\$20,500.00	\$20,500.00	0%	
Gasoline	12-12-00-6260	\$3,664.60	\$3,000.00	\$3,000.00	0%	
Miscellaneous	12-12-00-6600	\$2,082.87	\$1,875.00	\$1,875.00	0%	
Total Materials & Services:		\$159,642.05	\$172,093.92	\$213,718.92	24.2%	
Capital						
Equipment	12-12-00-7410	\$32,675.00	\$0.00	\$0.00	0%	
Reservoir & Watermain Project	12-12-00-7502	-\$17,986.00	\$0.00	\$0.00	0%	
Interest-SDW Loan-2017-S17032	12-12-00-7629			\$34,873.00	N/A	
Total Capital:		\$14,689.00	\$0.00	\$34,873.00	N/A	
Debt Service						
Principal SDW Loan-2002-S02009	12-12-00-7615	\$98,826.47	\$99,815.00	\$99,815.00	0%	
Principal SDW-2008(A)-S02009B	12-12-00-7616	\$22,146.46	\$22,933.00	\$22,933.00	0%	
Principal -Water/WW Fin-V12005	12-12-00-7617	\$0.00	\$20,188.00	\$20,188.00	0%	
Principal SDWAm #2-2013-S13003	12-12-00-7618	\$19,744.14	\$20,276.00	\$20,276.00	0%	
Interest SDW Loan-2002-S02009	12-12-00-7625	\$17,049.76	\$16,062.00	\$16,062.00	0%	
Interest SDW(A)-2008-S02009B	12-12-00-7626	\$6,125.45	\$5,340.00	\$5,340.00	0%	
Interest - Water/WW Fin-V12005	12-12-00-7627	\$0.00	\$11,571.00	\$11,571.00	0%	
Interest SDW Am #2-2013-S13003	12-12-00-7628	\$8,820.92	\$8,290.00	\$8,290.00	0%	
Total Debt Service:		\$172,713.20	\$204,475.00	\$204,475.00	0%	
Contingency						
Contingency	12-12-00-9000	\$0.00	\$257,152.00	\$170,654.00	-33.6%	
Contingency	13-13-00-9000	\$0.00	\$10,200.00	\$10,200.00	0%	
Total Contingency:		\$0.00	\$267,352.00	\$180,854.00	-32.4%	
Fund Balance						
Unappropriated Ending Fund Bal	12-12-00-9500	\$0.00	-\$54,178.12	-\$54,178.12	0%	
Unappropriated Ending Fund Bal	13-13-00-9500	\$0.00	\$269,272.28	\$269,272.28	0%	



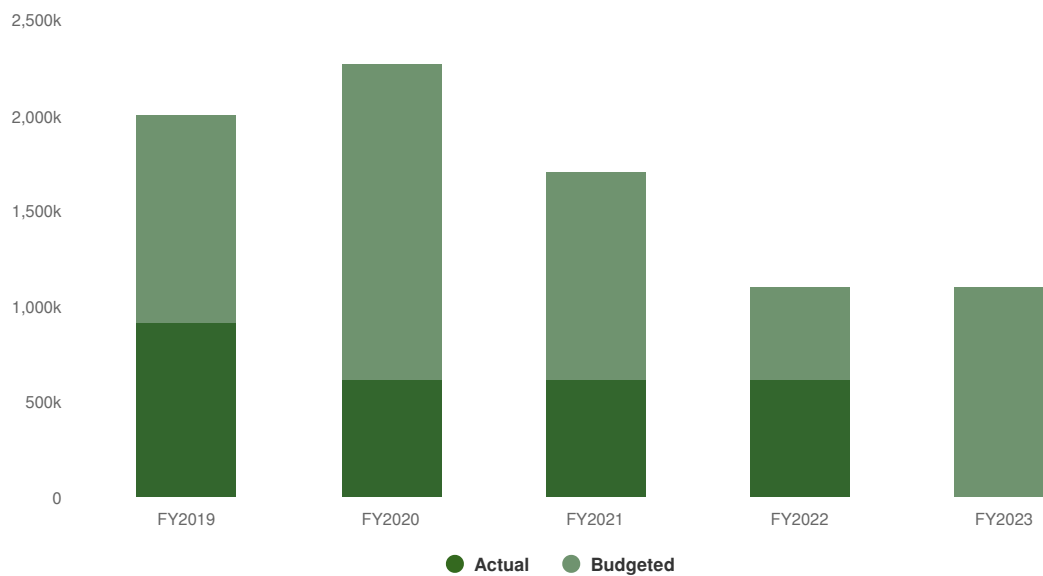
Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Total Fund Balance:		\$0.00	\$215,094.16	\$215,094.16	0%	
Total Expense Objects:		\$600,430.35	\$1,097,063.08	\$1,087,063.08	-0.9%	

Revenues Summary

Revenue neutrality within the Water Department are directly correlated to the completion of the city's Waterline and Seismic Retrofit for Reservoirs Project.

\$1,097,063 **\$0**
(0.00% vs. prior year)

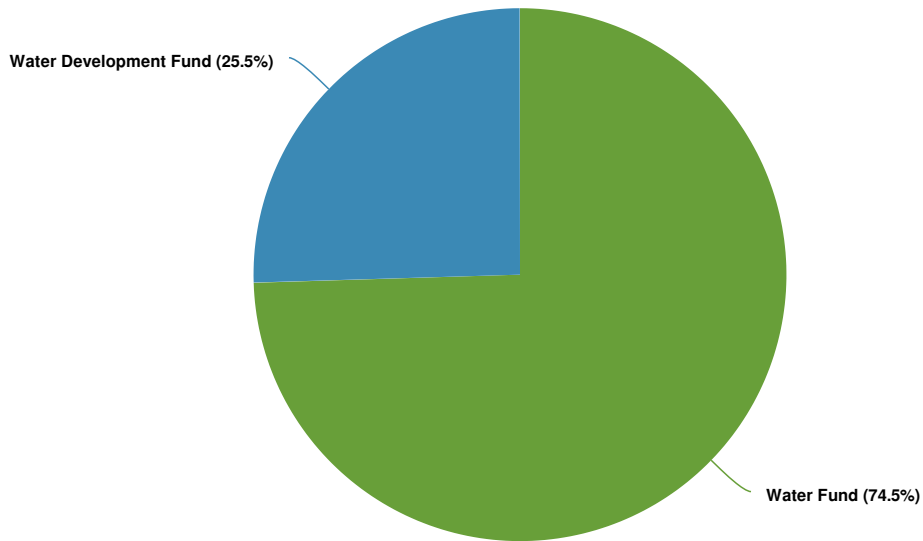
Water Department Proposed and Historical Budget vs. Actual



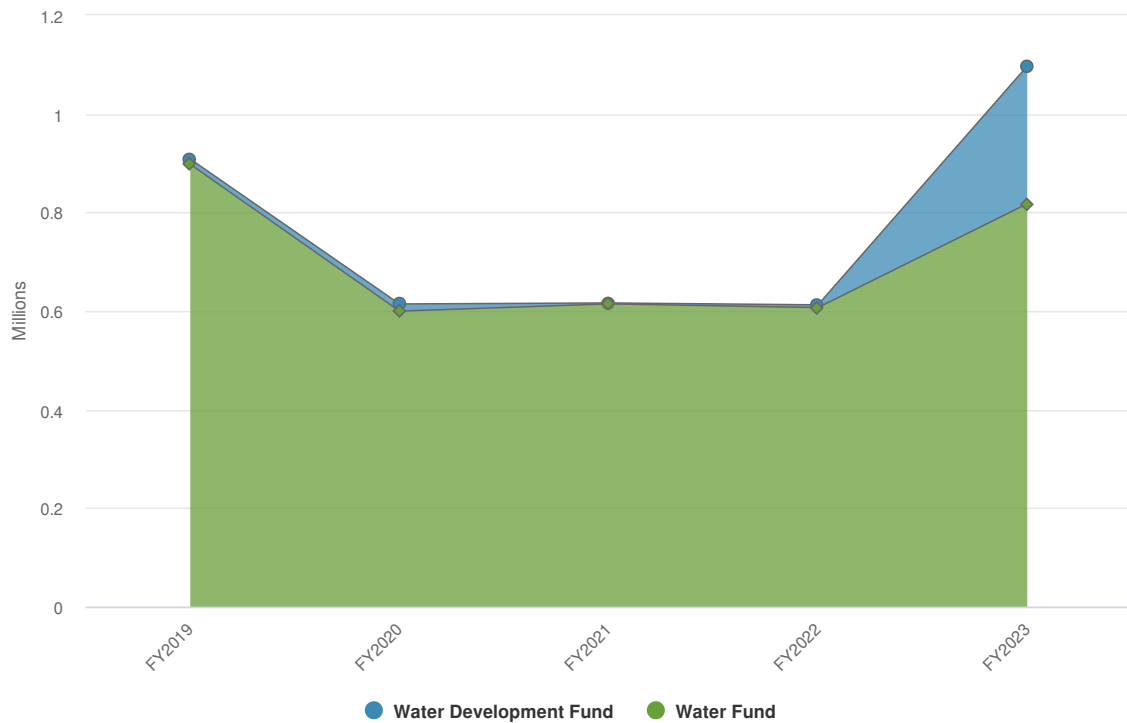
Revenue by Fund

Revenue estimates for the Water Department, using internal historical financial data, show that 74.5% comes from the Water Fund and 25.5% come from the Water Development Fund.

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund

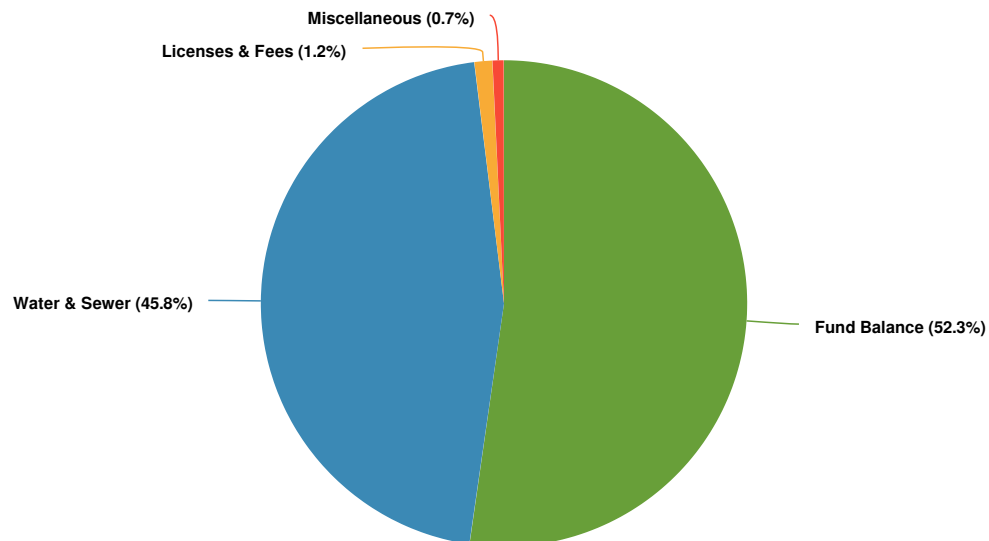


Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Water Fund						
Fund Balance - Budgeted	12-00-00-2711	\$0.00	\$304,330.00	\$304,330.00	0%	
Connection Fees	12-00-00-3216	\$600.00	\$852.00	\$852.00	0%	
Delinquent and Shut Off Fees	12-00-00-3217	\$7,805.00	\$7,500.00	\$7,500.00	0%	
Restoration Fees	12-00-00-3218	\$315.00	\$350.00	\$350.00	0%	
Water Sales	12-00-00-3400	\$598,193.09	\$502,059.00	\$502,059.00	0%	
Interest	12-00-00-3610	\$0.00	\$2,500.00	\$2,500.00	0%	
Total Water Fund:		\$606,913.09	\$817,591.00	\$817,591.00	0%	
Water Development Fund						
Fund Balance - Budgeted	13-00-00-2711	\$0.00	\$269,272.28	\$269,272.28	0%	
System Development Charges	13-00-00-3215	\$4,292.00	\$4,500.00	\$4,500.00	0%	
Interest	13-00-00-3610	\$1,263.38	\$5,700.00	\$5,700.00	0%	
Total Water Development Fund:		\$5,555.38	\$279,472.28	\$279,472.28	0%	
Total:		\$612,468.47	\$1,097,063.28	\$1,097,063.28	0%	

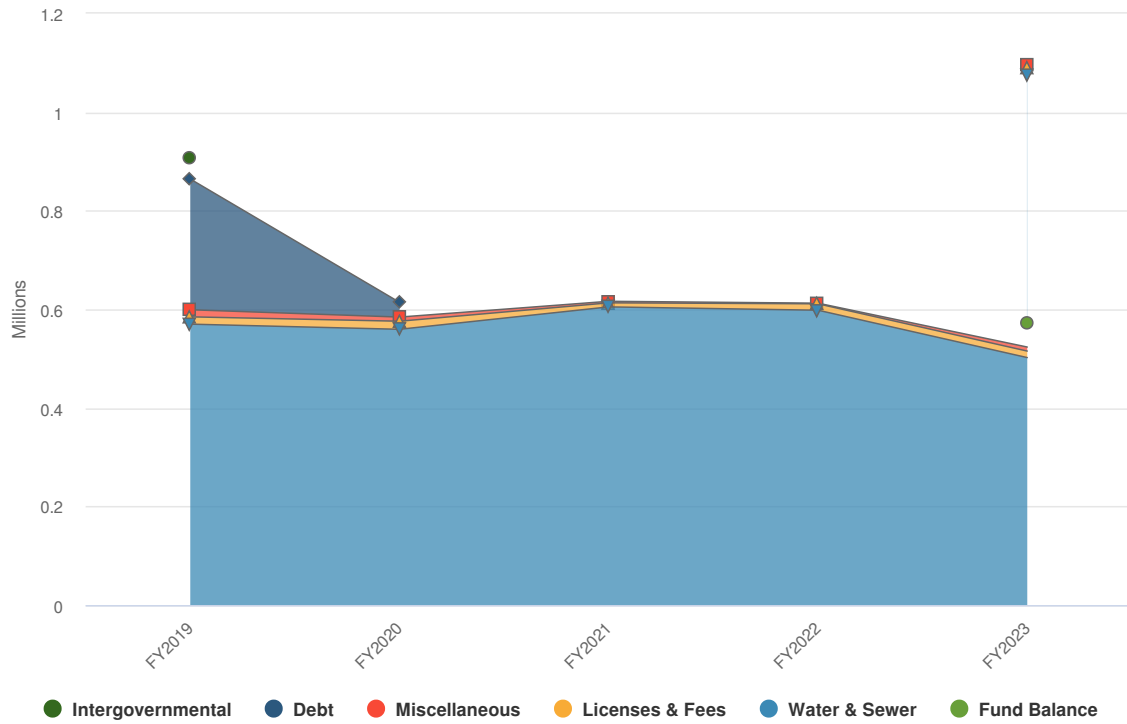
Revenues by Source

Using internal historical financial data analysis, the projected revenues for the Water Department include 52.3% from Fund Balance, 45.8% from Water and Sewer Charges, 1.2% from Licenses & Fees, and 0.7% from Miscellaneous Revenue.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



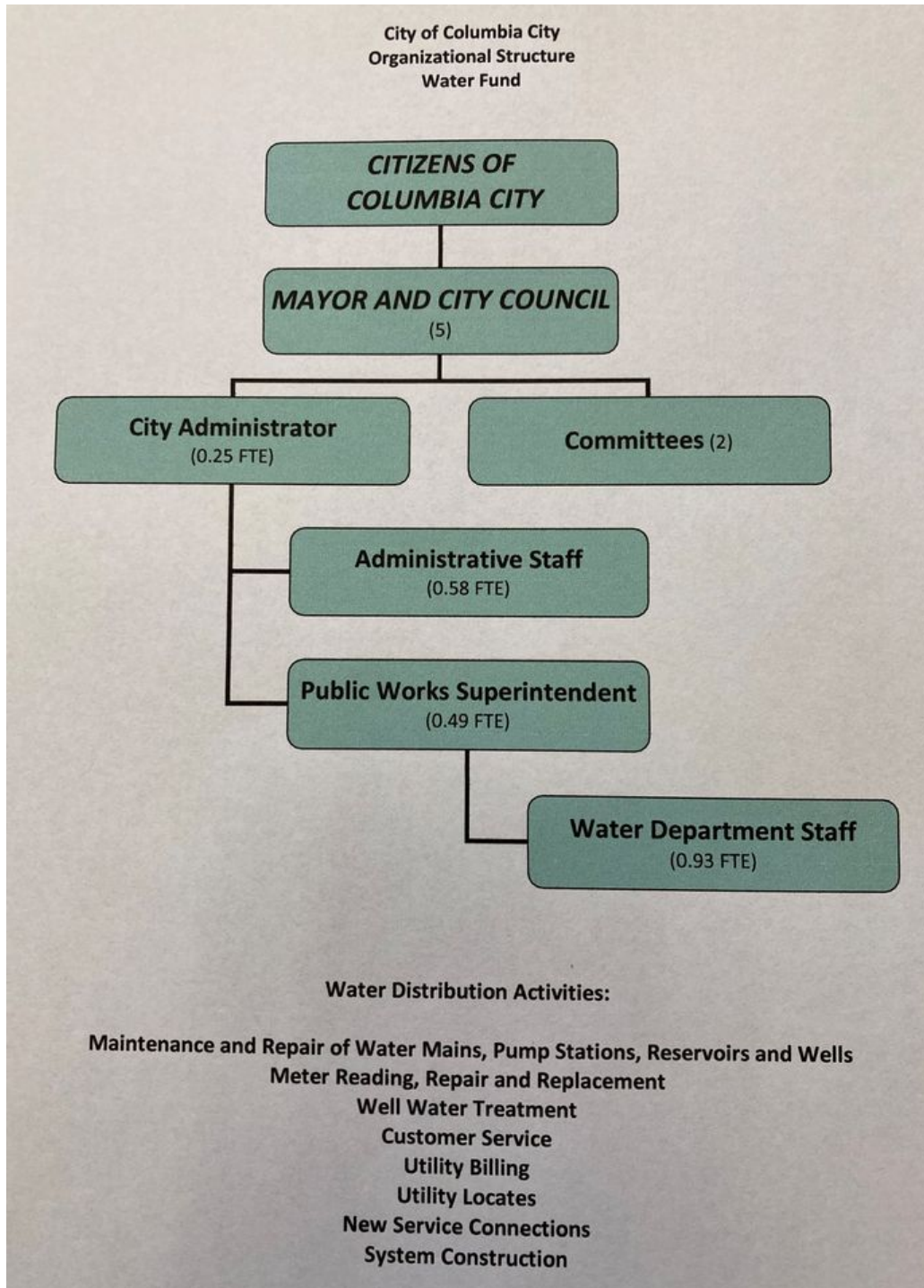
Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Fund Balance						
Fund Balance - Budgeted	12-00-00-2711	\$0.00	\$304,330.00	\$304,330.00	0%	
Fund Balance - Budgeted	13-00-00-2711	\$0.00	\$269,272.28	\$269,272.28	0%	
Total Fund Balance:		\$0.00	\$573,602.28	\$573,602.28	0%	
Licenses & Fees						
Connection Fees	12-00-00-3216	\$600.00	\$852.00	\$852.00	0%	
Delinquent and Shut Off Fees	12-00-00-3217	\$7,805.00	\$7,500.00	\$7,500.00	0%	
Restoration Fees	12-00-00-3218	\$315.00	\$350.00	\$350.00	0%	
System Development Charges	13-00-00-3215	\$4,292.00	\$4,500.00	\$4,500.00	0%	
Total Licenses & Fees:		\$13,012.00	\$13,202.00	\$13,202.00	0%	
Water & Sewer						
Water Sales	12-00-00-3400	\$598,193.09	\$502,059.00	\$502,059.00	0%	
Total Water & Sewer:		\$598,193.09	\$502,059.00	\$502,059.00	0%	
Miscellaneous						
Interest	12-00-00-3610	\$0.00	\$2,500.00	\$2,500.00	0%	
Interest	13-00-00-3610	\$1,263.38	\$5,700.00	\$5,700.00	0%	
Total Miscellaneous:		\$1,263.38	\$8,200.00	\$8,200.00	0%	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Total Revenue Source:		\$612,468.47	\$1,097,063.28	\$1,097,063.28	0%	

Columbia City Water Department Organizational Chart

The organizational chart for the Columbia City Water Department depicts the relationship of the citizens, through the Mayor and City Council, to the individual members of the department. Work responsibilities for this department are also shown.



Water Department Objective # 1

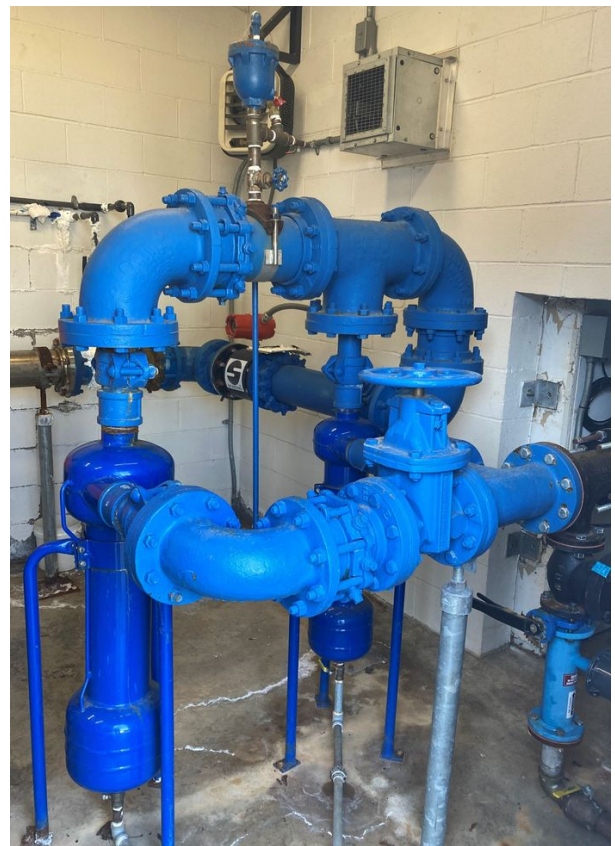


To complete a city-wide fire hydrant maintenance project, to include painting all fire hydrants and the installation of blue, reflective markers in the center of the street.



Water Department Objective # 2

To perform maintenance and upgrades to the city's production well and water treatment system, to decrease unexpected downtime and additional costs due to purchasing water.



Water Department Objective # 3

To perform city-wide maintenance of all mainline Pressure Reducing and Pressure Relief Valves in order to continue trouble-free operations.





Columbia City Sewer Department

Micah Rogers
Public Works Superintendent

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.

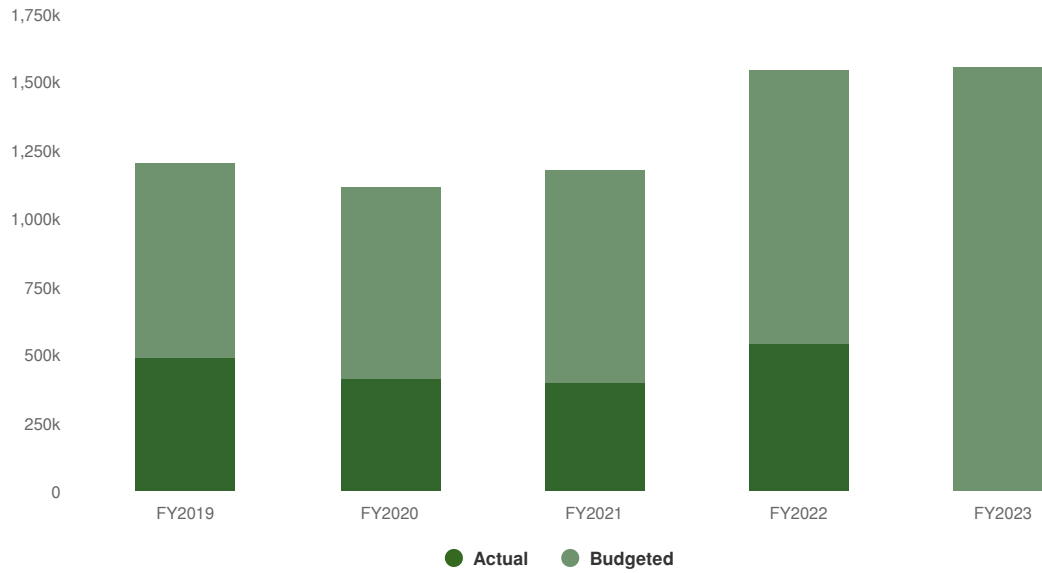
Expenditures Summary

The major changes in costs are reflective of the city's Septic Tank Abandonment and Sewer Main Improvements Project which is scheduled to be completed within the FY2023-24 Budget Year.

\$1,558,282 **\$10,000**
(0.65% vs. prior year)



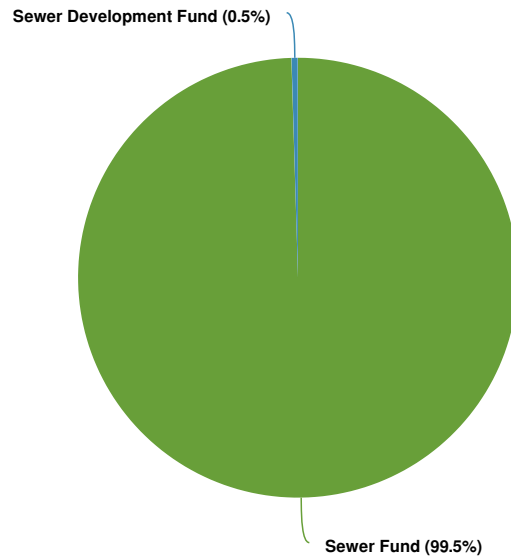
Sewer Department Proposed and Historical Budget vs. Actual



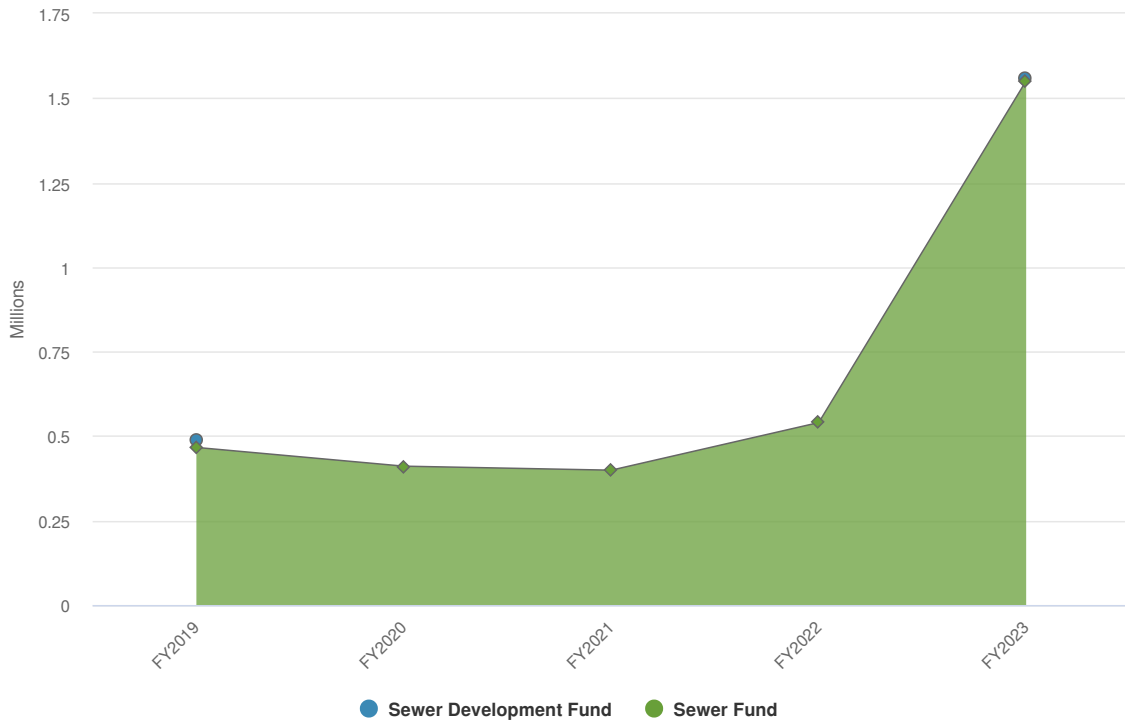
Expenditures by Fund

Using internal historical financial data for analysis, the Sewer Department expenditures by fund include 99.5% from the Sewer Fund and 0.5% from the Sewer Development Fund.

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Sewer Fund						
Regular Services	19-19-00-1100	\$89,532.85	\$85,000.00	\$85,000.00	0%	
Overtime	19-19-00-1300	\$1,152.34	\$1,000.00	\$1,350.00	35%	
Group Insurance	19-19-00-2100	\$25,653.74	\$24,000.00	\$24,000.00	0%	
Social Security	19-19-00-2200	\$6,667.83	\$6,500.00	\$6,500.00	0%	
Retirement Contributions	19-19-00-2300	\$17,793.38	\$16,600.00	\$16,600.00	0%	
Unemployment Compensation	19-19-00-2500	\$86.26	\$500.00	\$500.00	0%	
Workers' Compensation	19-19-00-2600	\$258.63	\$1,000.00	\$1,000.00	0%	
Accrued Leave	19-19-00-2950	\$0.00	\$3,936.52	\$3,936.52	0%	
Auditing Services	19-19-00-3310	\$2,415.60	\$1,650.00	\$1,650.00	0%	
Legal Services	19-19-00-3330	\$0.00	\$250.00	\$250.00	0%	
Engineering Services	19-19-00-3340	\$0.00	\$250.00	\$250.00	0%	
Other Contractual Services	19-19-00-3350	\$47,815.20	\$38,500.00	\$63,500.00	64.9%	
In Lieu of Franchise Fee	19-19-00-4000	\$24,610.05	\$19,800.00	\$19,800.00	0%	
Sewer Treatment Fees	19-19-00-4100	\$91,545.73	\$80,000.00	\$80,000.00	0%	
Sewer System Dev Fees	19-19-00-4120	\$0.00	\$2,500.00	\$2,500.00	0%	
Building Maintenance	19-19-00-4310	\$732.47	\$600.00	\$600.00	0%	
Equipment/Software Maintenance	19-19-00-4320	\$6,183.37	\$7,500.00	\$7,500.00	0%	
Vehicle Maintenance	19-19-00-4350	\$1,003.22	\$1,000.00	\$1,000.00	0%	
Insurance and Bonds	19-19-00-5200	\$11,294.15	\$12,000.00	\$12,400.00	3.3%	
Legal Notices/Advertising	19-19-00-5400	\$0.00	\$150.00	\$150.00	0%	



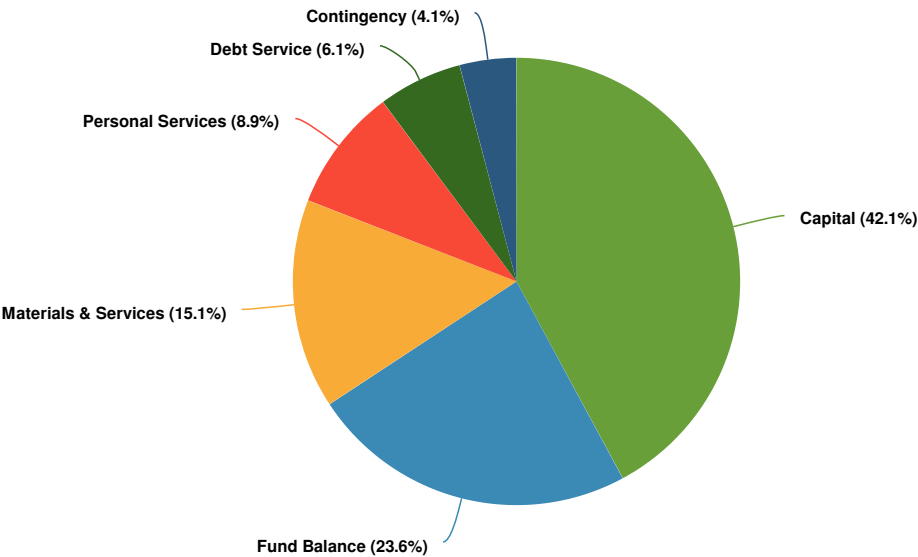
Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Travel and Training	19-19-00-5810	\$562.50	\$500.00	\$1,000.00	100%	
Dues, Subscriptions, Programs	19-19-00-5830	\$228.37	\$275.00	\$475.00	72.7%	
Office Supplies	19-19-00-6110	\$862.44	\$700.00	\$700.00	0%	
Postage	19-19-00-6120	\$3,827.01	\$4,250.00	\$4,250.00	0%	
Telephone and Internet Service	19-19-00-6130	\$3,001.73	\$2,800.00	\$2,800.00	0%	
Materials and Supplies	19-19-00-6150	\$3,063.91	\$4,500.00	\$14,500.00	222.2%	
Uniforms	19-19-00-6160	\$87.75	\$100.00	\$100.00	0%	
Treatment Chemicals	19-19-00-6170	\$7,997.00	\$8,000.00	\$13,000.00	62.5%	
Natural Gas	19-19-00-6210	\$192.69	\$200.00	\$300.00	50%	
Electricity	19-19-00-6220	\$6,241.75	\$6,500.00	\$6,500.00	0%	
Gasoline	19-19-00-6260	\$1,855.05	\$1,800.00	\$1,800.00	0%	
Miscellaneous	19-19-00-6600	\$989.29	\$1,000.00	\$1,000.00	0%	
Septic Tank Replace/Abandon	19-19-00-7503	\$133,276.51	\$656,400.00	\$656,400.00	0%	
Principal 2014DEQ CWSRF-R23550	19-19-00-7610	\$18,014.00	\$18,474.00	\$18,474.00	0%	
Interest 2014 DEQ CWSRF-R23550	19-19-00-7615	\$8,124.00	\$7,664.00	\$7,664.00	0%	
Interest 2015 DEQ CWSRF-R23551	19-19-00-7616	\$5,661.00	\$5,350.00	\$5,350.00	0%	
Interest 2017 DEQ Clean Water	19-19-00-7617	\$0.00	\$12,903.00	\$12,903.00	0%	
Fees 2014 DEQ Clean Water	19-19-00-7618	\$1,577.00	\$1,486.00	\$1,486.00	0%	
Fees 2015 DEQ Clean Water	19-19-00-7619	\$1,447.00	\$1,366.00	\$1,366.00	0%	
Principal 2015DEQ CWSRF-R23551	19-19-00-7620	\$16,023.00	\$16,334.00	\$16,334.00	0%	
Fees 2017 DEQ Clean Water	19-19-00-7621	\$0.00	\$3,143.00	\$3,143.00	0%	
Principal 2017 DEQ Clean Water	19-19-00-7630	\$0.00	\$28,027.00	\$28,027.00	0%	
Contingency	19-19-00-9000	\$0.00	\$93,649.00	\$62,099.00	-33.7%	
Unappropriated Ending Fund Bal	19-19-00-9500	\$0.00	\$362,922.00	\$362,922.00	0%	
Total Sewer Fund:		\$539,776.82	\$1,541,079.52	\$1,551,079.52	0.6%	
Sewer Development Fund						
Contingency	22-22-00-9000	\$0.00	\$1,698.00	\$1,698.00	0%	
Unappropriated Ending Fund Bal	22-22-00-9500	\$0.00	\$5,504.16	\$5,504.16	0%	
Total Sewer Development Fund:		\$0.00	\$7,202.16	\$7,202.16	0%	
Total:		\$539,776.82	\$1,548,281.68	\$1,558,281.68	0.6%	



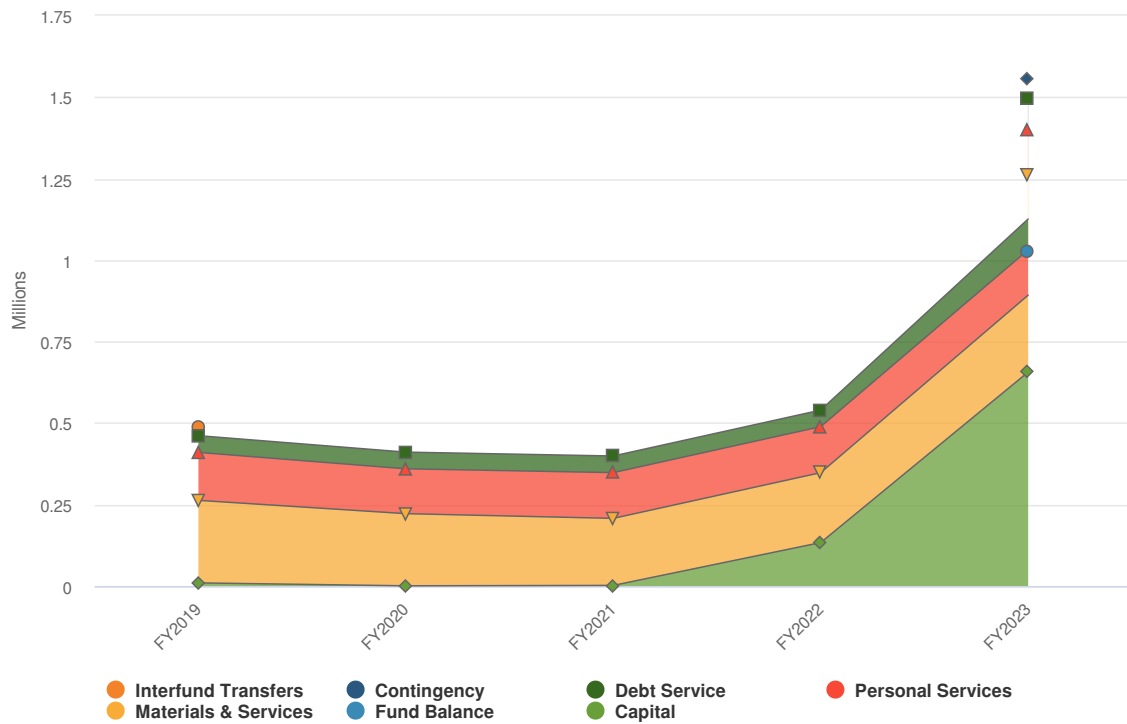
Expenditures by Expense Type

Budgeted expenditures by expense type for the Sewer Department include: 42.1% for Capital, 23.6% for Fund Balance, 15.1% for Materials & Services, 8.9% for Personal Services, 6.1% for Debt Service and 4.1% for Contingency.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Expense Objects						
Personal Services						
Regular Services	19-19-00-1100	\$89,532.85	\$85,000.00	\$85,000.00	0%	
Overtime	19-19-00-1300	\$1,152.34	\$1,000.00	\$1,350.00	35%	
Group Insurance	19-19-00-2100	\$25,653.74	\$24,000.00	\$24,000.00	0%	
Social Security	19-19-00-2200	\$6,667.83	\$6,500.00	\$6,500.00	0%	
Retirement Contributions	19-19-00-2300	\$17,793.38	\$16,600.00	\$16,600.00	0%	
Unemployment Compensation	19-19-00-2500	\$86.26	\$500.00	\$500.00	0%	
Workers' Compensation	19-19-00-2600	\$258.63	\$1,000.00	\$1,000.00	0%	
Accrued Leave	19-19-00-2950	\$0.00	\$3,936.52	\$3,936.52	0%	
Total Personal Services:		\$141,145.03	\$138,536.52	\$138,886.52	0.3%	
Materials & Services						
Auditing Services	19-19-00-3310	\$2,415.60	\$1,650.00	\$1,650.00	0%	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Legal Services	19-19-00-3330	\$0.00	\$250.00	\$250.00	0%	
Engineering Services	19-19-00-3340	\$0.00	\$250.00	\$250.00	0%	
Other Contractual Services	19-19-00-3350	\$47,815.20	\$38,500.00	\$63,500.00	64.9%	
In Lieu of Franchise Fee	19-19-00-4000	\$24,610.05	\$19,800.00	\$19,800.00	0%	
Sewer Treatment Fees	19-19-00-4100	\$91,545.73	\$80,000.00	\$80,000.00	0%	
Sewer System Dev Fees	19-19-00-4120	\$0.00	\$2,500.00	\$2,500.00	0%	
Building Maintenance	19-19-00-4310	\$732.47	\$600.00	\$600.00	0%	
Equipment/Software Maintenance	19-19-00-4320	\$6,183.37	\$7,500.00	\$7,500.00	0%	
Vehicle Maintenance	19-19-00-4350	\$1,003.22	\$1,000.00	\$1,000.00	0%	
Insurance and Bonds	19-19-00-5200	\$11,294.15	\$12,000.00	\$12,400.00	3.3%	
Legal Notices/Advertising	19-19-00-5400	\$0.00	\$150.00	\$150.00	0%	
Travel and Training	19-19-00-5810	\$562.50	\$500.00	\$1,000.00	100%	
Dues, Subscriptions, Programs	19-19-00-5830	\$228.37	\$275.00	\$475.00	72.7%	
Office Supplies	19-19-00-6110	\$862.44	\$700.00	\$700.00	0%	
Postage	19-19-00-6120	\$3,827.01	\$4,250.00	\$4,250.00	0%	
Telephone and Internet Service	19-19-00-6130	\$3,001.73	\$2,800.00	\$2,800.00	0%	
Materials and Supplies	19-19-00-6150	\$3,063.91	\$4,500.00	\$14,500.00	222.2%	
Uniforms	19-19-00-6160	\$87.75	\$100.00	\$100.00	0%	
Treatment Chemicals	19-19-00-6170	\$7,997.00	\$8,000.00	\$13,000.00	62.5%	
Natural Gas	19-19-00-6210	\$192.69	\$200.00	\$300.00	50%	
Electricity	19-19-00-6220	\$6,241.75	\$6,500.00	\$6,500.00	0%	
Gasoline	19-19-00-6260	\$1,855.05	\$1,800.00	\$1,800.00	0%	
Miscellaneous	19-19-00-6600	\$989.29	\$1,000.00	\$1,000.00	0%	
Total Materials & Services:		\$214,509.28	\$194,825.00	\$236,025.00	21.1%	
Capital						
Septic Tank Replace/Abandon	19-19-00-7503	\$133,276.51	\$656,400.00	\$656,400.00	0%	
Total Capital:		\$133,276.51	\$656,400.00	\$656,400.00	0%	



Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Debt Service						
Principal 2014DEQ CWSRF-R23550	19-19-00-7610	\$18,014.00	\$18,474.00	\$18,474.00	0%	
Interest 2014 DEQ CWSRF-R23550	19-19-00-7615	\$8,124.00	\$7,664.00	\$7,664.00	0%	
Interest 2015 DEQ CWSRF-R23551	19-19-00-7616	\$5,661.00	\$5,350.00	\$5,350.00	0%	
Interest 2017 DEQ Clean Water	19-19-00-7617	\$0.00	\$12,903.00	\$12,903.00	0%	
Fees 2014 DEQ Clean Water	19-19-00-7618	\$1,577.00	\$1,486.00	\$1,486.00	0%	
Fees 2015 DEQ Clean Water	19-19-00-7619	\$1,447.00	\$1,366.00	\$1,366.00	0%	
Principal 2015DEQ CWSRF-R23551	19-19-00-7620	\$16,023.00	\$16,334.00	\$16,334.00	0%	
Fees 2017 DEQ Clean Water	19-19-00-7621	\$0.00	\$3,143.00	\$3,143.00	0%	
Principal 2017 DEQ Clean Water	19-19-00-7630	\$0.00	\$28,027.00	\$28,027.00	0%	
Total Debt Service:		\$50,846.00	\$94,747.00	\$94,747.00	0%	
Contingency						
Contingency	19-19-00-9000	\$0.00	\$93,649.00	\$62,099.00	-33.7%	
Contingency	22-22-00-9000	\$0.00	\$1,698.00	\$1,698.00	0%	
Total Contingency:		\$0.00	\$95,347.00	\$63,797.00	-33.1%	
Fund Balance						
Unappropriated Ending Fund Bal	19-19-00-9500	\$0.00	\$362,922.00	\$362,922.00	0%	
Unappropriated Ending Fund Bal	22-22-00-9500	\$0.00	\$5,504.16	\$5,504.16	0%	
Total Fund Balance:		\$0.00	\$368,426.16	\$368,426.16	0%	
Total Expense Objects:		\$539,776.82	\$1,548,281.68	\$1,558,281.68	0.6%	

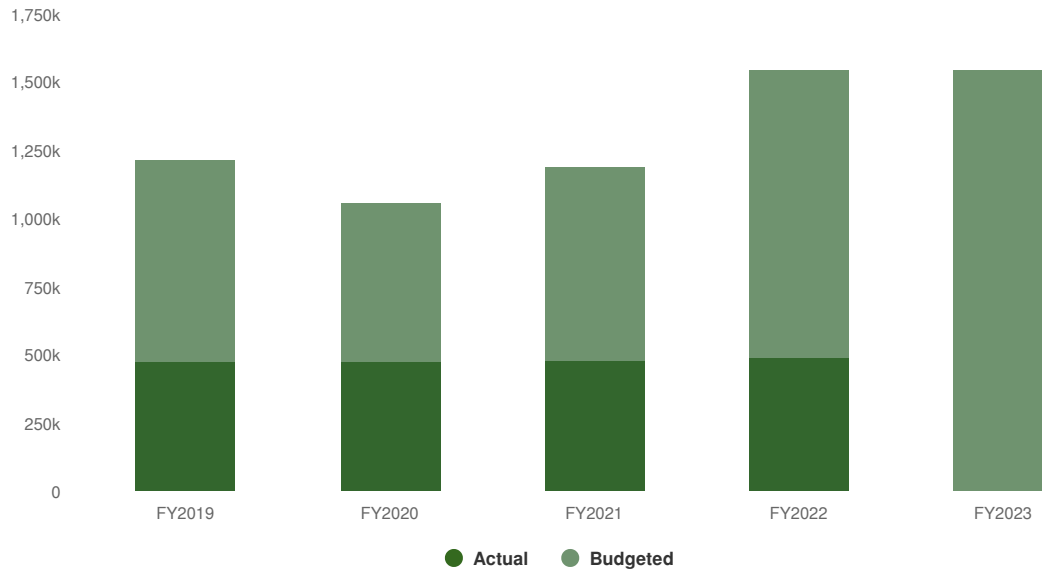
Revenues Summary

Revenues for the Sewer Department are directly related to the city's Septic Tank Abandonment and Sewer Main Improvements Project.

\$1,548,282 **\$0**
(0.00% vs. prior year)



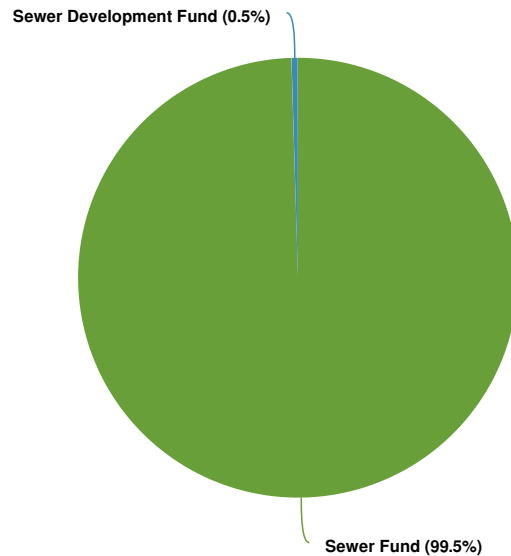
Sewer Department Proposed and Historical Budget vs. Actual



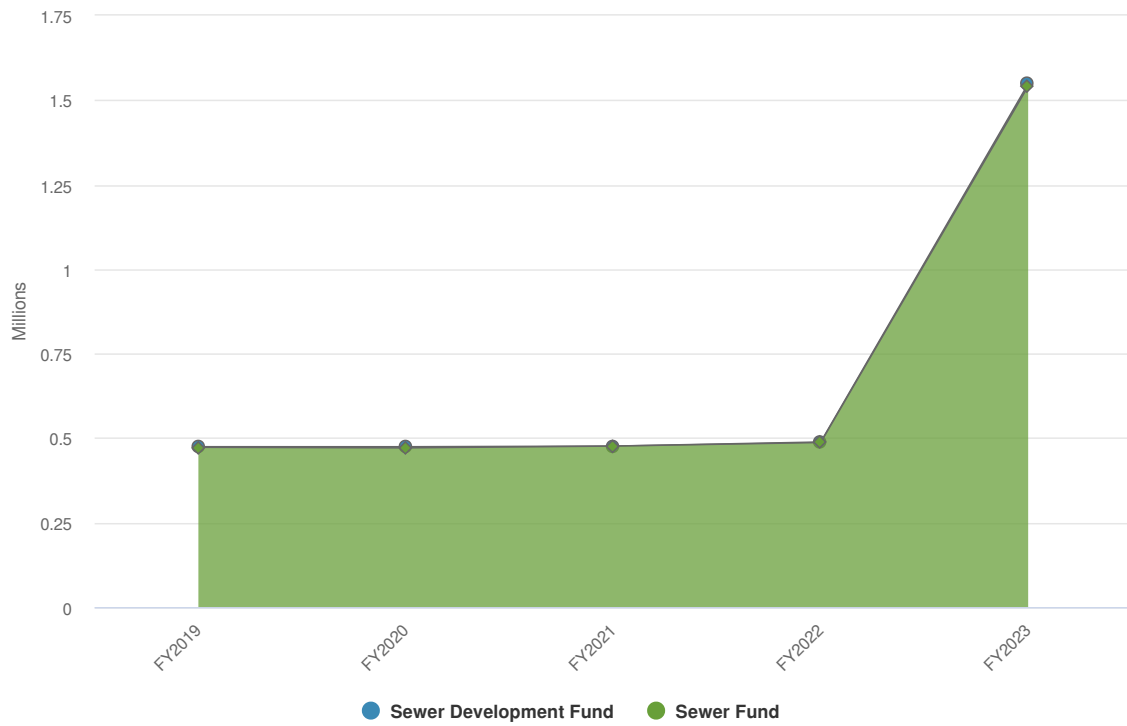
Revenue by Fund

Internal historical financial data was used to determine that 99.5% of the Sewer Department's revenue comes from the Sewer Fund and 0.5% is ferried derived from the Sewer Development Fund.

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



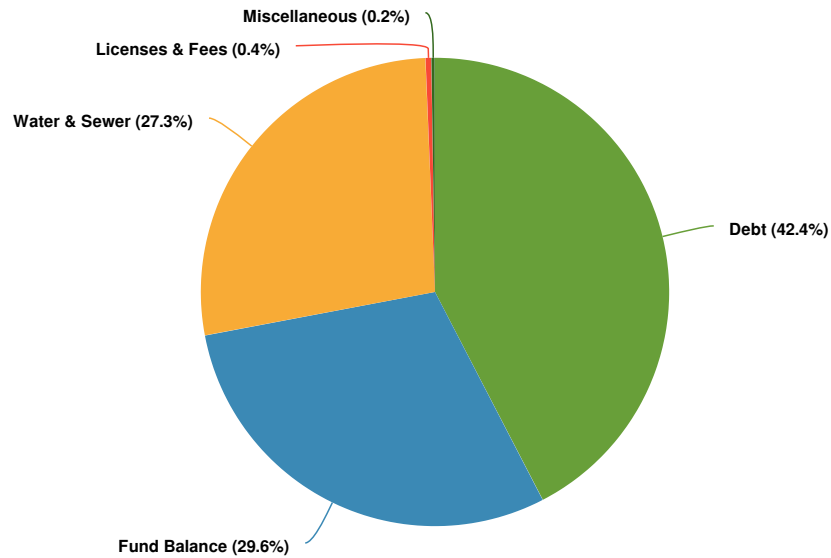
Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Sewer Fund						
Fund Balance - Budgeted	19-00-00-2711	\$0.00	\$453,412.88	\$453,412.88	0%	
Sewer Connection Fee	19-00-00-3216	\$115.00	\$120.00	\$120.00	0%	
St. Helens' System Dev Charges	19-00-00-3219	\$4,117.00	\$4,250.00	\$4,250.00	0%	
Engineering Review Fees	19-00-00-3227	\$0.00	\$250.00	\$250.00	0%	
Sewer Collection Fees	19-00-00-3400	\$480,314.93	\$423,021.00	\$423,021.00	0%	
Interest	19-00-00-3610	\$1,724.60	\$3,176.00	\$3,176.00	0%	
Miscellaneous	19-00-00-3653	\$500.00	\$450.00	\$450.00	0%	
Clean Water St Rev Fund Loan	19-00-00-3520	\$0.00	\$656,400.00	\$656,400.00	0%	
Total Sewer Fund:		\$486,771.53	\$1,541,079.88	\$1,541,079.88	0%	
Sewer Development Fund						
Fund Balance - Budgeted	22-00-00-2711	\$0.00	\$5,504.16	\$5,504.16	0%	
System Development Charges	22-00-00-3215	\$1,623.00	\$1,623.00	\$1,623.00	0%	
Interest	22-00-00-3610	\$29.31	\$75.00	\$75.00	0%	
Total Sewer Development Fund:		\$1,652.31	\$7,202.16	\$7,202.16	0%	
Total:		\$488,423.84	\$1,548,282.04	\$1,548,282.04	0%	



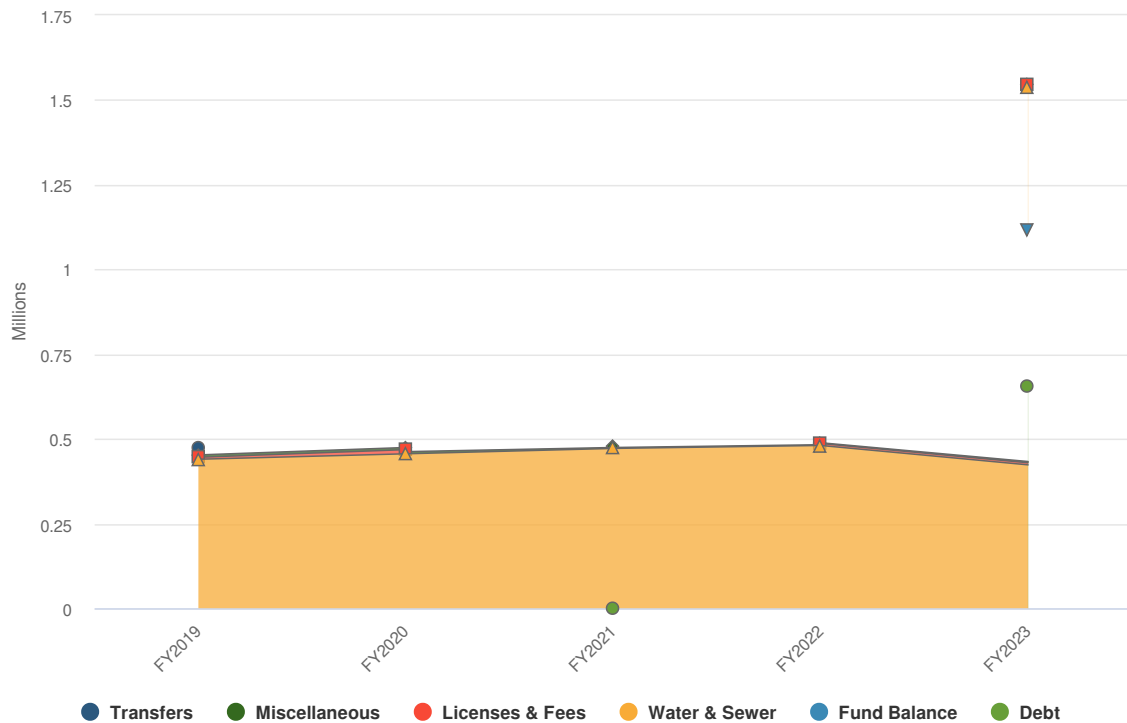
Revenues by Source

Projected revenues by source for the Sewer Department were formulated using internal historical financial data. This showed that Debt provides 42.4% of the revenue, the Fund Balance provides 29.6%, Water & Sewer charges provides 27.3%, Licenses & Fees provides 0.4% and Miscellaneous Revenue provides 0.2%.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

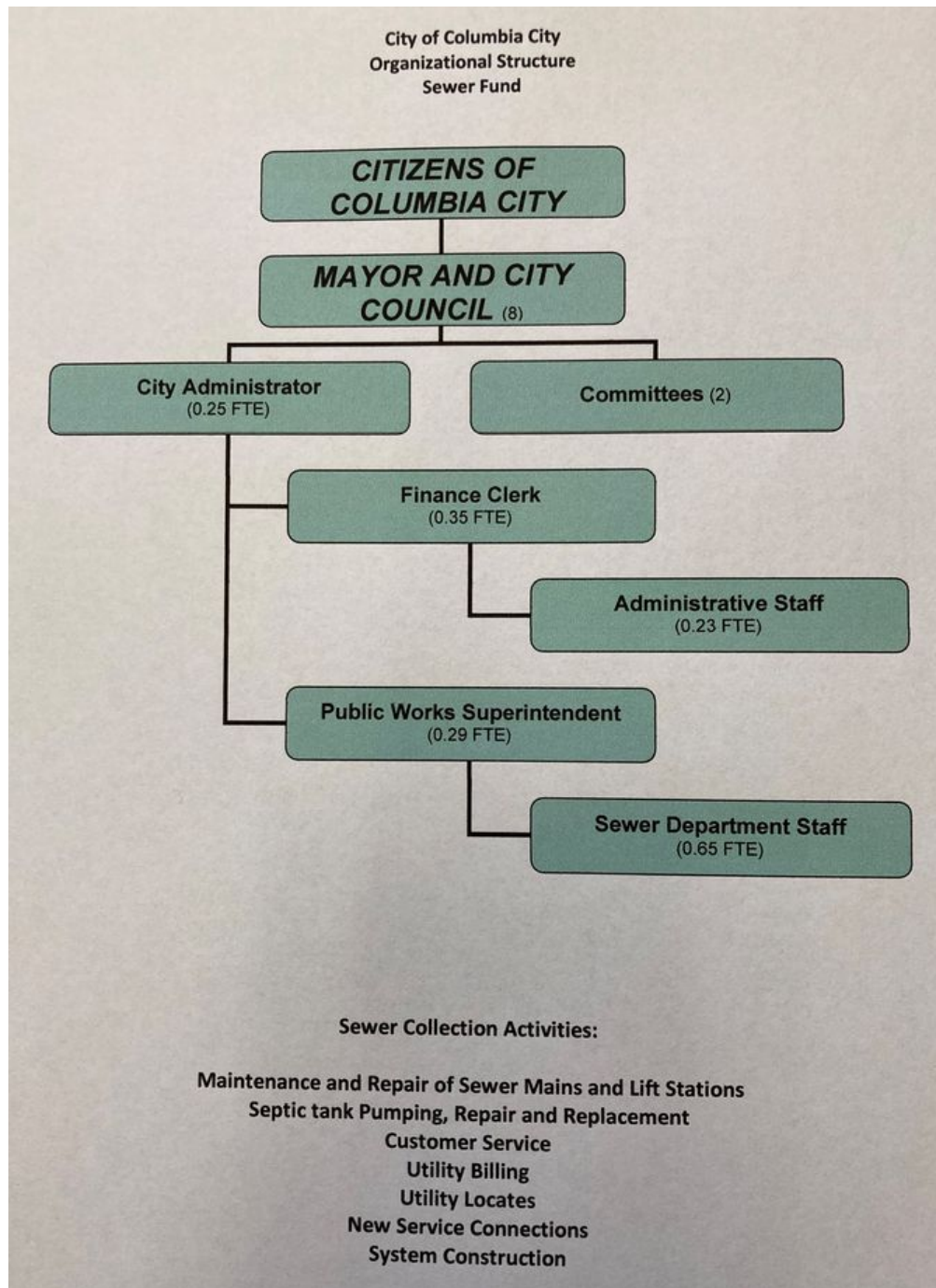


Name	Account ID	FY2022 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)	Notes
Revenue Source						
Fund Balance						
Fund Balance - Budgeted	19-00-00-2711	\$0.00	\$453,412.88	\$453,412.88	0%	
Fund Balance - Budgeted	22-00-00-2711	\$0.00	\$5,504.16	\$5,504.16	0%	
Total Fund Balance:		\$0.00	\$458,917.04	\$458,917.04	0%	
Licenses & Fees						
Sewer Connection Fee	19-00-00-3216	\$115.00	\$120.00	\$120.00	0%	
St. Helens' System Dev Charges	19-00-00-3219	\$4,117.00	\$4,250.00	\$4,250.00	0%	
Engineering Review Fees	19-00-00-3227	\$0.00	\$250.00	\$250.00	0%	
System Development Charges	22-00-00-3215	\$1,623.00	\$1,623.00	\$1,623.00	0%	
Total Licenses & Fees:		\$5,855.00	\$6,243.00	\$6,243.00	0%	
Water & Sewer						
Sewer Collection Fees	19-00-00-3400	\$480,314.93	\$423,021.00	\$423,021.00	0%	
Total Water & Sewer:		\$480,314.93	\$423,021.00	\$423,021.00	0%	
Miscellaneous						
Interest	19-00-00-3610	\$1,724.60	\$3,176.00	\$3,176.00	0%	
Miscellaneous	19-00-00-3653	\$500.00	\$450.00	\$450.00	0%	
Interest	22-00-00-3610	\$29.31	\$75.00	\$75.00	0%	
Total Miscellaneous:		\$2,253.91	\$3,701.00	\$3,701.00	0%	
Debt						
Clean Water St Rev Fund Loan	19-00-00-3520	\$0.00	\$656,400.00	\$656,400.00	0%	
Total Debt:		\$0.00	\$656,400.00	\$656,400.00	0%	
Total Revenue Source:		\$488,423.84	\$1,548,282.04	\$1,548,282.04	0%	



Sewer Department Organizational Chart

The organizational chart for the Sewer Department depicts both the relationship of the citizens, through the Mayor and City Council, to individual members of the department, as well as the numerous tasks that this department is responsible for on behalf of the city.



Sewer Department Objective # 1

To complete the Steel tank Abandonment and Sewer Main Improvement project.





Sewer Department Objective # 2

To complete the K Street Pump Station Improvements Project.



CAPITAL IMPROVEMENTS



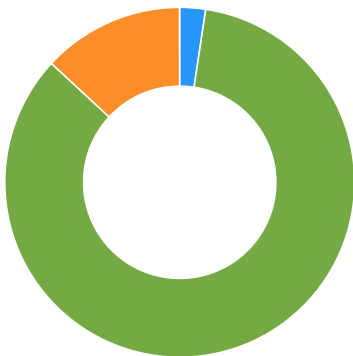
Capital Improvements: One-year Plan

All projects within the city's Capital Improvements Plan are non-recurring with the exception of the Police Department's vehicle replacement project.

Total Capital Requested
\$1,045,500

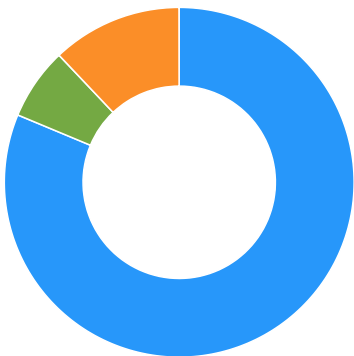
5 Capital Improvement Projects

Total Funding Requested by Department



● Park Maintenance (2%)	\$25,000.00
● Sewer (85%)	\$883,500.00
● Street (13%)	\$137,000.00
TOTAL	\$1,045,500.00

Total Funding Requested by Source

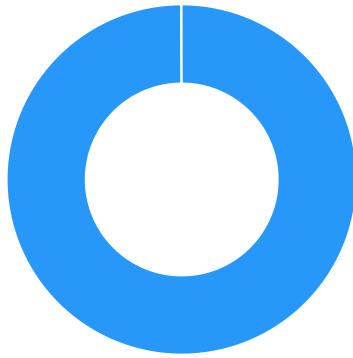


● Debt (81%)	\$850,000.00
● General Fund (7%)	\$69,500.00
● SCA Grant (12%)	\$126,000.00
TOTAL	\$1,045,500.00

Recurring costs are minimal in association with the operation of the Police Department's patrol vehicle replacement costs. After initial expenditure, costs associated with this piece of equipment include: insurance, fuel, maintenance and any required repair expenditures.



Capital Costs Breakdown



Capital Costs (100%)	\$1,045,500.00
Operational Costs (0%)	\$500.00
TOTAL	\$1,046,000.00

Cost Savings & Revenue Breakdown

There's no data for building chart

Park Maintenance Requests

Itemized Requests for 2024

Bike Path Refurbishment and Improvements Project	\$25,000
---	-----------------

This project entails an overlay of the existing bike path to create a multi-purpose path for biking, walking, skateboarding, and inline skating activities.

Total: \$25,000

Street Requests

Itemized Requests for 2024

Pavement Restoration Project - C, H, and Calvin Streets	\$126,000
--	------------------

This project addresses paving and repairs to the roadway along C, H, and Calvin Streets.

Street Sander Replacement Project	\$11,000
--	-----------------

This project is to address the replacement of the City's street sander that is utilized during inclement weather, snow and ice, to keep city streets navigable.

Total: \$137,000



Sewer Requests

Itemized Requests for 2024

K Street Pump Station Improvements Project**\$33,500**

This project provides for the replacement of the sewage pumping components necessary to ensure that waste by-products are continued to be safely and efficiently transmitted through the K Street Pump Station and into the waste management...

Steel tank Abandonment and Sewer Main Replacement Project**\$850,000**

This project abandons approximately 17 septic tanks within the city's waste management system and provides for the necessary expansion and upgrades to affected sewer lines through pipe bursting and engineered improvements.

Total: \$883,500

DEBT



Debt Snapshot

The City makes every effort to fund planned capital improvement projects through user fees, system development fees, intergovernmental revenues, grant monies and miscellaneous revenues. However, in the interest of utility rate stability, the City sometimes relies upon debt issuances to pay for projects when the immediate system needs outpace the available resources.

Current water related debt issuances are described as follows, and payments are made from water sales revenues:

2002 Safe Drinking Water Revolving Fund Loan in the amount of \$1,995,623, equal to \$1,005 per capita. Loan proceeds were used to complete the water storage reservoir project and related transmission piping, and to complete the development of a groundwater well and associated transmission piping and chlorination facility. The loan is amortized over a period of 30 years with a 1% interest rate. Annual loan payments are made in December with revenue from water sales. Because of the low interest rate, the City anticipates a savings of nearly \$2 million under this financing program during the term of the loan.

2008 Safe Drinking Water Revolving Fund Loan amendment in the amount of \$234,535, equal to \$118 per capita. Loan proceeds were used to complete the development of a groundwater well and associated transmission piping. The loan is amortized over a period of 20 years with a 3.55% interest rate.

2013 Safe Drinking Water Revolving Fund Loan in the amount of \$384,098, equal to \$194 per capita. The loan is amortized over a period of 20 years with an interest rate of 2.69%. The loan funds were used to pay for a water conservation project involving an automated metering system and pressure zone and waterline improvements. In addition to the loan funds, the City obtained a \$379,180 forgivable loan under the same program.

2017 Safe Drinking Water Revolving Fund Loan in the amount of \$503,400, equal to \$254 per capita. The loan is amortized over a period of 20 years with an interest rate of 2.26%. The loan funds were used to pay for water reservoir and waterline improvements. In addition to the loan funds, the City obtained a \$258,600 forgivable loan under the same program.

Current sewer related debt issuances are described as follows, and payments are made from sewer collection fee revenues:

2014 Clean Water State Revolving Fund Loan in the amount of \$375,728, equal to \$189 per capita. The loan is amortized over a period of 20 years with an interest rate of 2.54% and an annual fee equal to \$0.50% of the unpaid balance. The loan funds were used to pay for sewer system improvements involving pump and electrical power upgrades to the City's main lift station, the abandonment/replacement 16 steel tanks, and manhole lining work to reduce inflow and infiltration.

2015 Clean Water State Revolving Fund Loan in the amount of \$343,545, equal to \$173 per capita. The loan is amortized over a period of 20 years with an interest rate of 1.93% and an annual fee equal to \$0.50% of the unpaid balance. The loan funds were used to pay for the sewer system improvements involving pump and electrical power upgrades to the City's main lift station, the abandonment/replacement 16 steel tanks, and manhole lining work to reduce inflow and infiltration.

2017 Clean Water State Revolving Fund Loan in the amount of \$476,000, equal to \$240 per capita. The loan is amortized over a period of 20 years with an interest rate of 2.03% and an annual fee equal to \$0.50% of the unpaid balance. The loan funds are being used to pay for sewer improvements involving the abandonment/replacement of 17 septic tanks, upsizing the sewer main, replacing service laterals, and adding new manholes and sewer clean outs.

State law provides a debt limit of 3% of the true cash value of all taxable property within the City's boundaries. The 3% does not apply to bonds issued for water or sanitary sewer system improvements. The City has not issued any debt subject to the 3% limit. The amount legally available for future indebtedness is \$7,902,202.

Summary. In summary, the most important budgetary objective is to provide the highest possible level of service to our citizens in the most efficient and cost-effective manner.



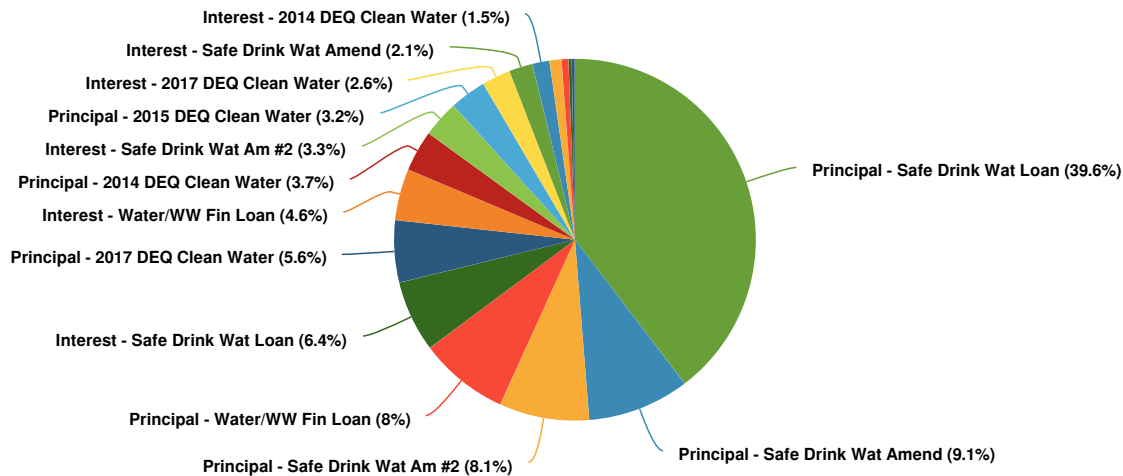


\$503,697

\$503,697 (% vs. 2021 year)

See the following chart to visualize the impact of debt on the city's funds by type. Subsequent narratives, charts, and graphs explain the complete debt structure of the city and also document the payments required, broken down by year, for each individual loan.

Debt by Type



	FY2022
Debt	—
Principal - Safe Drink Wat Loan	\$199,630
Principal - Safe Drink Wat Amend	\$45,866
Principal - Water/WW Fin Loan	\$40,376
Principal - Safe Drink Wat Am #2	\$40,552
Interest - Safe Drink Wat Loan	\$32,124
Interest - Safe Drink Wat Amend	\$10,680
Interest - Water/WW Fin Loan	\$23,142
Interest - Safe Drink Wat Am #2	\$16,580
Principal - 2014 DEQ Clean Water	\$18,474
Interest - 2014 DEQ Clean Water	\$7,664
Interest - 2015 DEQ Clean Water	\$5,350
Interest - 2017 DEQ Clean Water	\$12,903
Fees - 2014 DEQ Clean Water	\$1,486
Fees - 2015 DEQ Clean Water	\$1,366
Principal - 2015 DEQ Clean Water	\$16,334
Fees - 2017 DEQ Clean Water	\$3,143
Principal - 2017 DEQ Clean Water	\$28,027
Total Debt:	\$503,697



Principal - Safe Drink Wat Loan

Revenue from water sales will continue to 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 was set at 1.00%. Payments are due annually on December 1, and the loan term is 30 years.



FY2022

	FY2022
Principal - Safe Drink Wat Loan	—
Principal - Safe Drink Wat Loan	\$199,630
Total Principal - Safe Drink Wat Loan:	\$199,630

Principal - Safe Drink Wat Amend

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.



FY2022

	FY2022
Principal - Safe Drink Wat Amend	—
Principal - Safe Drink Wat Amend	\$45,866
Total Principal - Safe Drink Wat Amend:	\$45,866

Principal - Water/WW Fin Loan

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.



FY2022

	FY2022
Principal - Water/WW Fin Loan	—
Principal - Water/WW Fin Loan	\$40,376
Total Principal - Water/WW Fin Loan:	\$40,376

Principal - Safe Drink Wat Am #2

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 were used to complete the Columbia City Reservoir and Distribution Line Improvements Project, which was completed on May 15, 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.



FY2022

	FY2022
Principal - Safe Drink Wat Am #2	—
Principal - Safe Drink Wat Am #2	\$40,552
Total Principal - Safe Drink Wat Am #2:	\$40,552



Interest - Safe Drink Wat Loan

The following table shows the anticipated principal and interest requirements on the loan:

Fiscal Year	Principal	Interest	Total
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	\$1,506,234.23	\$115,374.42	\$1,621,708.79



FY2022

	FY2022
Interest - Safe Drink Wat Loan	—
Interest - Safe Drink Wat Loan	\$32,124
Total Interest - Safe Drink Wat Loan:	\$32,124

Interest - Safe Drink Wat Amend

The following table shows the anticipated principal and interest requirements on the loan:

Fiscal Year	Principal	Interest	Total
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	\$127,468.66	\$13,890.89	\$141,359.55



FY2022

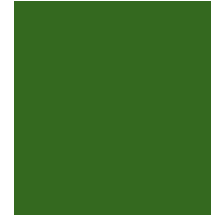
	FY2022
Interest - Safe Drink Wat Amend	—
Interest - Safe Drink Wat Amend	\$10,680
Total Interest - Safe Drink Wat Amend:	\$10,680



Interest - Water/WW Fin Loan

The following table shows the anticipated principal and interest requirements on the loan:

Fiscal Year	Principal	Interest	Total
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	\$287,895.89	\$52,443.74	\$340,339.63



FY2022

	FY2022
Interest - Water/WW Fin Loan	—
Interest - Water/WW Fin Loan	\$23,142
Total Interest - Water/WW Fin Loan:	\$23,142



Interest - Safe Drink Wat Am #2

The following table shows the anticipated principal and interest requirements on the loan:

Fiscal Year	Principal	Interest	Total
2023-24	20,643.52	10,920.61	31,564.13
2024-25	21,110.07	10,454.06	31,564.13
2025-26	21,587.15	9,976.98	31,564.13
2026-27	22,075.02	9,489.11	31,564.13
2027-28	22,573.92	8,990.21	31,564.13
2028-29	23,084.09	8,480.04	31,564.13
2029-30	23,605.79	7,958.34	31,564.13
2030-31	24,139.28	7,424.85	31,564.13
2031-32	24,684.83	6,879.30	31,564.13
2032-33	25,242.71	6,321.42	31,564.13
2033-34	25,813.19	5,750.94	31,564.13
2034-35	26,396.57	5,167.56	31,564.13
2035-36	26,993.13	4,571.00	31,564.13
2036-37	27,603.18	3,960.95	31,564.13
2037-38	28,227.01	3,337.12	31,564.13
2038-39	28,864.94	2,699.19	31,564.13
2039-40	29,517.29	2,046.84	31,564.13
2040-41	30,184.38	1,379.75	31,564.13
2041-42	30,866.64	697.59	31,564.23
TOTALS	\$483,212.71	\$116,505.86	\$599,718.57



FY2022

	FY2022
Interest - Safe Drink Wat Am #2	—
Interest - Safe Drink Wat Am #2	\$16,580
Total Interest - Safe Drink Wat Am #2:	\$16,580

Principal - 2014 DEQ Clean Water

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.



FY2022

	FY2022
Principal - 2014 DEQ Clean Water	—
Principal - 2014 DEQ Clean Water	\$18,474
Total Principal - 2014 DEQ Clean Water:	\$18,474



Interest - 2014 DEQ Clean Water

. The following table shows the anticipated principal and interest requirements on the loan:

Fiscal Year	Principal	Interest	Fees
2023-24	18,946	7,192	1,392
2024-25	19,431	6,707	1,296
2025-26	19,927	6,211	1,198
2026-27	20,437	5,701	1,097
2027-28	20,959	5,179	993
2028-29	21,495	4,643	887
2029-30	22,044	4,094	779
2030-31	22,607	3,531	667
2031-32	23,186	2,952	552
2032-33	23,778	2,360	435
2033-34	24,386	1,752	315
2034-35	25,010	1,128	191
2035-36	25,643	490	65
TOTALS	\$287,849	\$51,940	\$9,867



FY2022

	FY2022
Interest - 2014 DEQ Clean Water	—
Interest - 2014 DEQ Clean Water	\$7,664
Total Interest - 2014 DEQ Clean Water:	\$7,664



Interest - 2015 DEQ Clean Water

The following table shows the anticipated principal and interest requirements on the loan:

Fiscal Year	Principal	Interest	Fees
2023-24	16,650	5,034	1,283
2024-25	16,974	4,710	1,199
2025-26	17,303	4,381	1,113
2026-27	17,639	4,045	1,026
2027-28	17,980	3,704	937
2028-29	18,330	3,354	846
2029-30	18,685	2,999	754
2030-31	19,047	2,637	659
2031-32	19,417	2,267	563
2032-33	19,793	1,891	465
2033-34	20,177	1,507	365
2034-35	20,569	1,115	263
2035-36	20,967	717	160
2036-37	21,392	310	54
TOTALS	\$264,923	\$36,404	\$10,250



FY2022

	FY2022
Interest - 2015 DEQ Clean Water	—
Interest - 2015 DEQ Clean Water	\$5,350
Total Interest - 2015 DEQ Clean Water:	\$5,350



Interest - 2017 DEQ Clean Water

The following table shows the anticipated principal and interest requirements on the loan:

Fiscal Year	Principal	Interest	Fees
2023-24	28,599	12,331	3,002
2024-25	29,182	11,748	2,857
2025-26	29,778	11,152	2,710
2026-27	30,385	10,545	2,559
2027-28	31,005	9,925	2,406
2028-29	31,638	9,292	2,249
2029-30	32,283	8,647	2,090
2030-31	32,942	7,988	1,927
2031-32	33,614	7,316	1,760
2032-33	34,299	6,631	1,590
2033-34	34,999	5,931	1,417
2034-35	35,714	5,216	1,240
2035-36	36,442	4,488	1,060
2036-37	37,186	3,744	876
2037-38	37,944	2,986	688
2038-39	38,719	2,211	496
2039-40	39,509	1,421	301
2040-41	40,332	615	101
TOTALS	\$614,570	\$122,187	\$29,329



FY2022

	FY2022
Interest - 2017 DEQ Clean Water	—
Interest - 2017 DEQ Clean Water	\$12,903
Total Interest - 2017 DEQ Clean Water:	\$12,903

Fees - 2014 DEQ Clean Water

See chart for "Interest - 2014 DEQ Clean Water" for listing of annual fees.



FY2022

	FY2022
Fees - 2014 DEQ Clean Water	—
Fees - 2014 DEQ Clean Water	\$1,486
Total Fees - 2014 DEQ Clean Water:	\$1,486



Fees - 2015 DEQ Clean Water

See chart for "Interest - 2015 DEQ Clean Water" for listing of annual fees.



FY2022

	FY2022
Fees - 2015 DEQ Clean Water	—
Fees - 2015 DEQ Clean Water	\$1,366
Total Fees - 2015 DEQ Clean Water:	\$1,366

Principal - 2015 DEQ Clean Water

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.

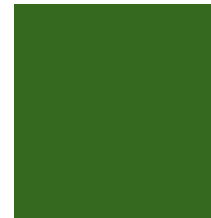


FY2022

	FY2022
Principal - 2015 DEQ Clean Water	—
Principal - 2015 DEQ Clean Water	\$16,334
Total Principal - 2015 DEQ Clean Water:	\$16,334

Fees - 2017 DEQ Clean Water

See chart for "Interest - 2017 DEQ Clean Water" for listing of annual fees.



FY2022

	FY2022
Fees - 2017 DEQ Clean Water	—
Fees - 2017 DEQ Clean Water	\$3,143
Total Fees - 2017 DEQ Clean Water:	\$3,143



Principal - 2017 DEQ Clean Water

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.



FY2022

	FY2022
Principal - 2017 DEQ Clean Water	—
Principal - 2017 DEQ Clean Water	\$28,027
Total Principal - 2017 DEQ Clean Water:	\$28,027



APPENDIX



PARK MAINTENANCE REQUESTS



Bike Path Refurbishment and Improvements Project

Overview

Request Owner	Michael McGlothlin, City Administrator
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Park Maintenance
Type	Capital Improvement

Description

This project entails an overlay of the existing bike path to create a multi-purpose path for biking, walking, skateboarding, and inline skating activities.

Images



Bike Path Refurbishment & Improvements



Bike Path Refurbishment and Improvements

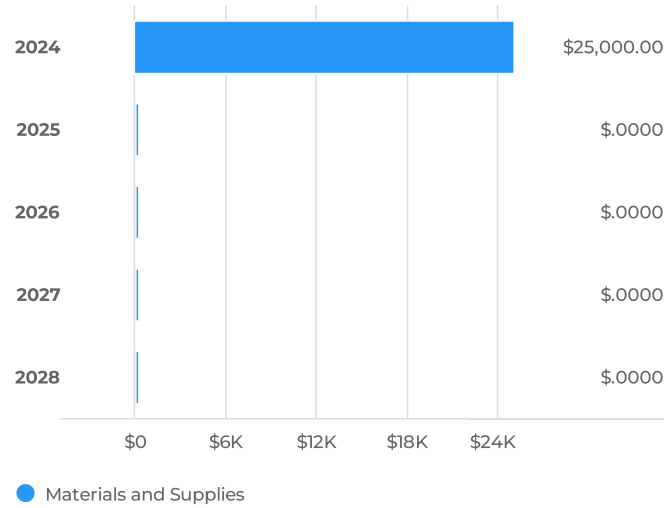
Capital Cost

FY2024 Budget
\$25,000

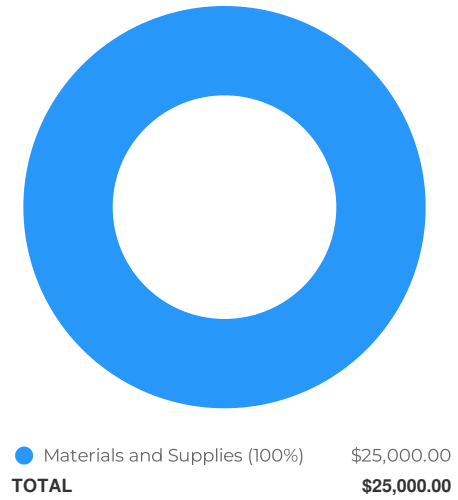
Total Budget (all years)
\$25K

Project Total
\$25K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Materials and Supplies	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Total	\$25,000	\$0	\$0	\$0	\$0	\$25,000



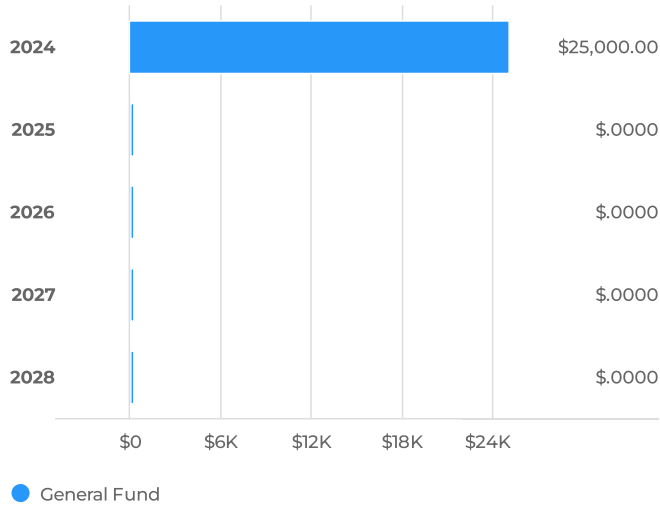
Funding Sources

FY2024 Budget
\$25,000

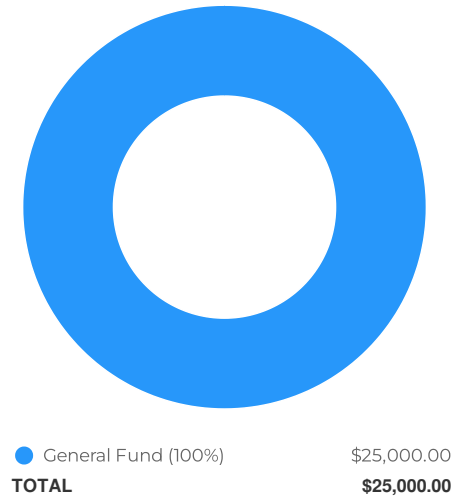
Total Budget (all years)
\$25K

Project Total
\$25K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Total	\$25,000	\$0	\$0	\$0	\$0	\$25,000



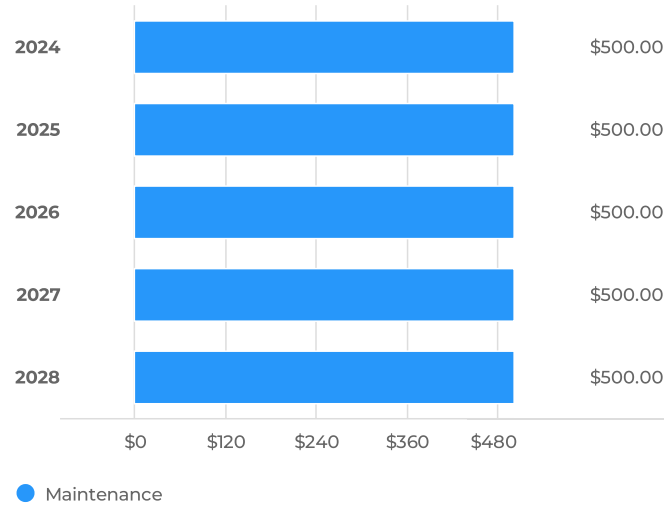
Operational Costs

FY2024 Budget
\$500

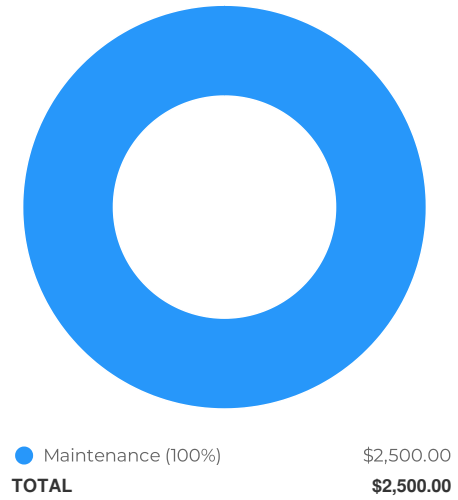
Total Budget (all years)
\$2.5K

Project Total
\$2.5K

Operational Costs by Year



Operational Costs for Budgeted Years



Operational Costs Breakdown

Operational Costs	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Maintenance	\$500	\$500	\$500	\$500	\$500	\$2,500
Total	\$500	\$500	\$500	\$500	\$500	\$2,500



SEWER REQUESTS



K Street Pump Station Improvements Project

Overview

Request Owner	Michael McGlothlin, City Administrator
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Sewer
Type	Capital Improvement

Description

This project provides for the replacement of the sewage pumping components necessary to ensure that waste by-products are continued to be safely and efficiently transmitted through the K Street Pump Station and into the waste management system.

Images



Pump Station Picture

This picture depicts the installation of a septic system pump.

Details

Type of Project	Improvement
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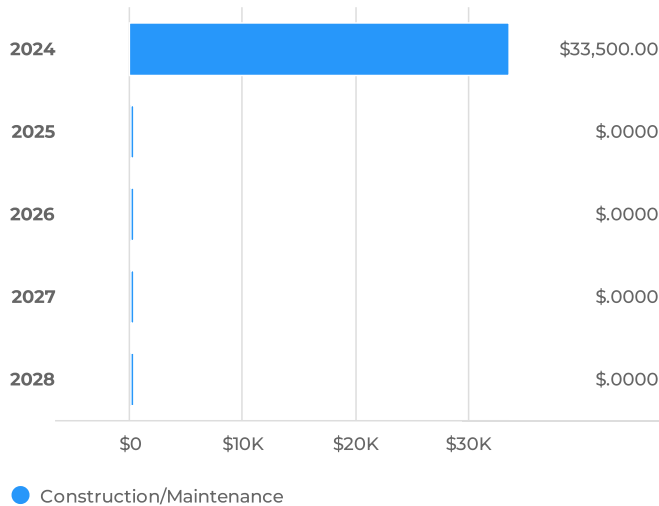
Capital Cost

FY2024 Budget
\$33,500

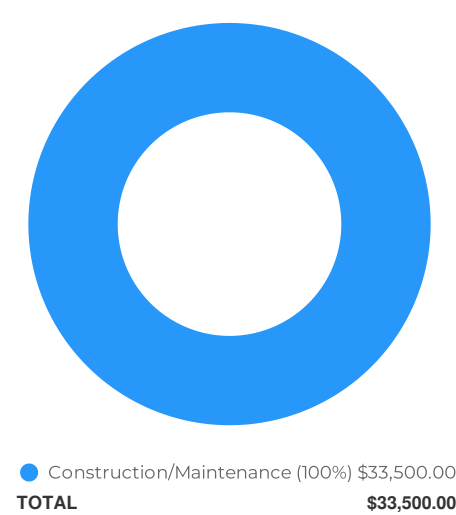
Total Budget (all years)
\$33.5K

Project Total
\$33.5K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown						
Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Construction/Maintenance	\$33,500	\$0	\$0	\$0	\$0	\$33,500
Total	\$33,500	\$0	\$0	\$0	\$0	\$33,500



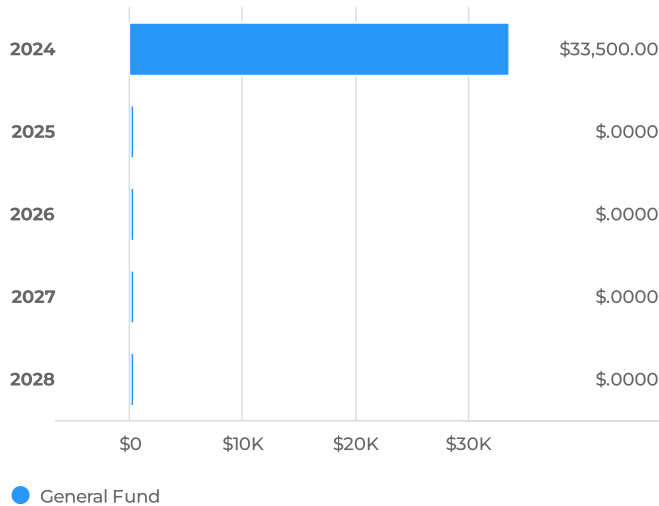
Funding Sources

FY2024 Budget
\$33,500

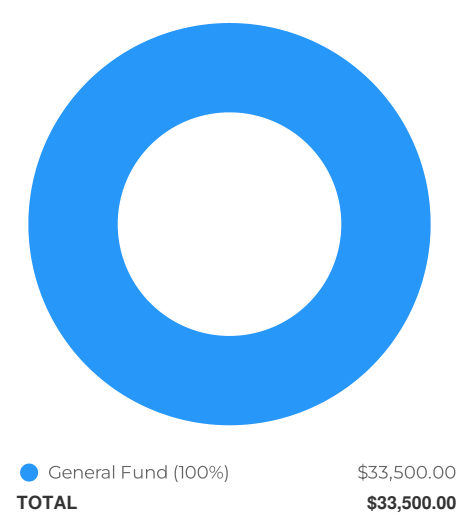
Total Budget (all years)
\$33.5K

Project Total
\$33.5K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown						
Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$33,500	\$0	\$0	\$0	\$0	\$33,500
Total	\$33,500	\$0	\$0	\$0	\$0	\$33,500



Steel tank Abandonment and Sewer Main Replacement Project

Overview

Request Owner	Michael McGlothlin, City Administrator
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Sewer
Type	Capital Improvement

Description

This project abandons approximately 17 septic tanks within the city's waste management system and provides for the necessary expansion and upgrades to affected sewer lines through pipe bursting and engineered improvements.

Images



Septic Tank Abandonment Project

This picture depicts the abandonment of a septic tank.

Capital Cost

FY2024 Budget

\$850,000

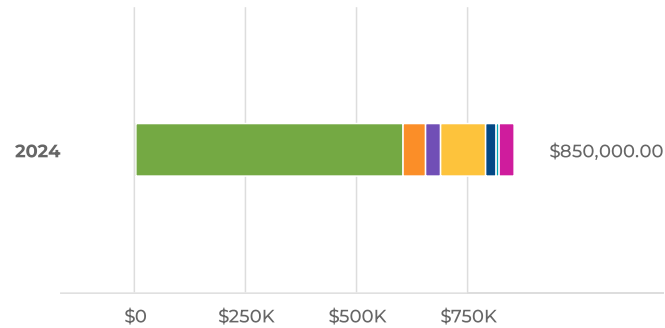
Total Budget (all years)

\$850K

Project Total

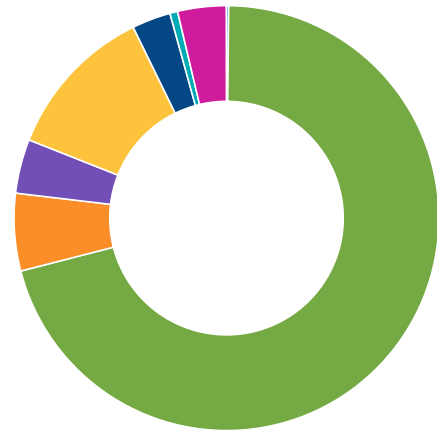
\$850K

Capital Cost by Year



- Bidding Services
- Design Services
- Engineering
- Prepare Record Drawings
- Construction/Maintenance
- Eng. Construction Services
- Pre-Design Services
- Project Management

Capital Cost for Budgeted Years



Bidding Services (0%)	\$1,500.00
Construction/Maintenance (71%)	\$602,000.00
Design Services (6%)	\$50,000.00
Eng. Construction Services (4%)	\$35,000.00
Engineering (12%)	\$100,000.00
Pre-Design Services (3%)	\$25,000.00
Prepare Record Drawings (1%)	\$5,000.00
Project Management (4%)	\$31,500.00
TOTAL	\$850,000.00

Capital Cost Breakdown

Capital Cost	FY2024	Total
Design Services	\$50,000	\$50,000
Engineering	\$100,000	\$100,000
Construction/Maintenance	\$602,000	\$602,000
Project Management	\$31,500	\$31,500
Pre-Design Services	\$25,000	\$25,000
Bidding Services	\$1,500	\$1,500
Eng. Construction Services	\$35,000	\$35,000
Prepare Record Drawings	\$5,000	\$5,000
Total	\$850,000	\$850,000



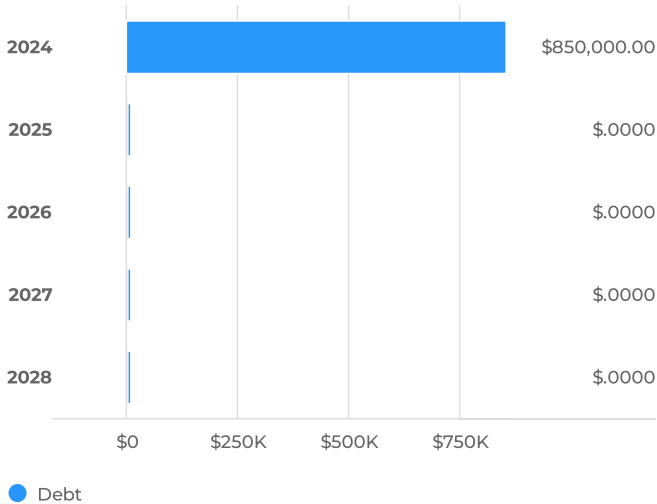
Funding Sources

FY2024 Budget
\$850,000

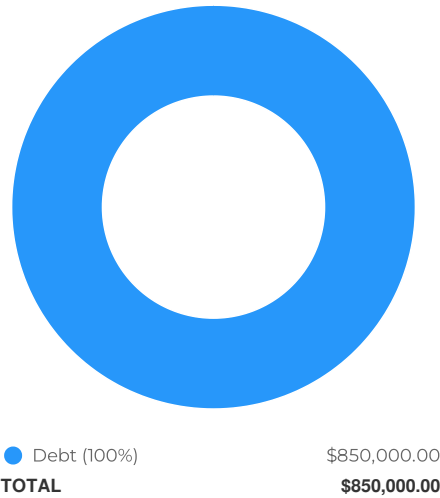
Total Budget (all years)
\$850K

Project Total
\$850K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown						
Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Debt	\$850,000	\$0	\$0	\$0	\$0	\$850,000
Total	\$850,000	\$0	\$0	\$0	\$0	\$850,000



STREET REQUESTS



Pavement Restoration Project - C, H, and Calvin Streets

Overview

Request Owner	Michael McGlothlin, City Administrator
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Street
Type	Capital Equipment

Description

This project addresses paving and repairs to the roadway along C, H, and Calvin Streets.

Images



Pavement Restoration Project

This picture depicts a paving project for a city street.

Details

Type of Project	Resurface Current Road
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Benefit to Community

This project will work to ensure that the affected city streets are adequately maintained.



Capital Cost

FY2024 Budget

\$126,000

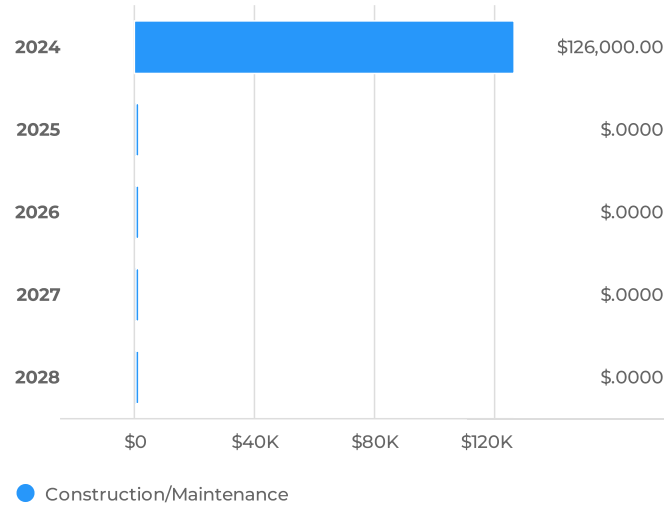
Total Budget (all years)

\$126K

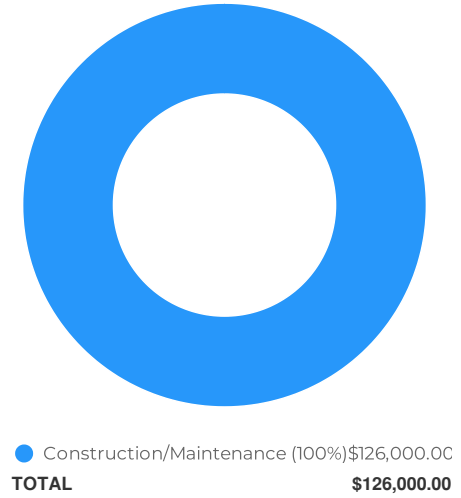
Project Total

\$126K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Construction/Maintenance	\$126,000	\$0	\$0	\$0	\$0	\$126,000
Total	\$126,000	\$0	\$0	\$0	\$0	\$126,000



Funding Sources

FY2024 Budget

\$126,000

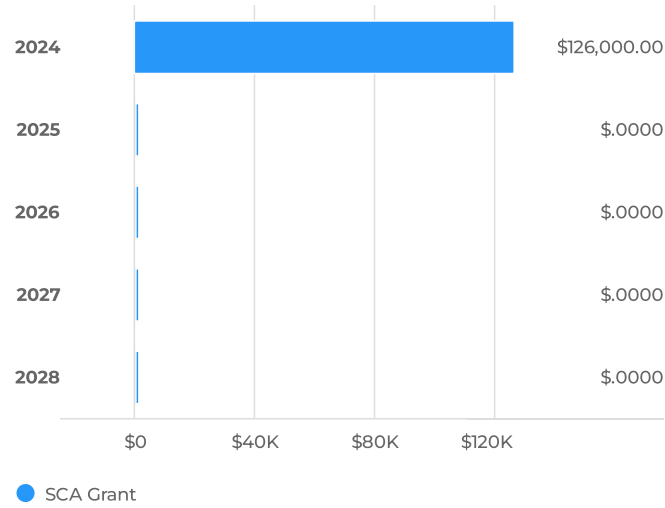
Total Budget (all years)

\$126K

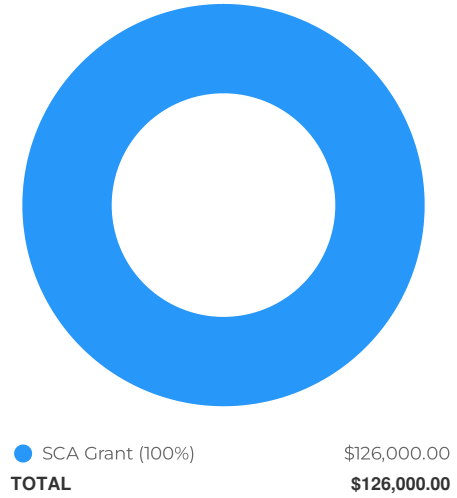
Project Total

\$126K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
SCA Grant	\$126,000	\$0	\$0	\$0	\$0	\$126,000
Total	\$126,000	\$0	\$0	\$0	\$0	\$126,000



Street Sander Replacement Project

Overview

Request Owner	Michael McGlothlin, City Administrator
Est. Start Date	07/01/2023
Est. Completion Date	06/30/2024
Department	Street
Type	Capital Equipment

Description

This project is to address the replacement of the City's street sander that is utilized during inclement weather, snow and ice, to keep city streets navigable.

Images



Street Sander Picture

This picture depicts a truck mounted street sander in need of replacement.

Details

Type of Project	Other
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Benefit to Community

The benefit to the community is in providing streets that are safe to drive upon during times of snow and ice accumulation.



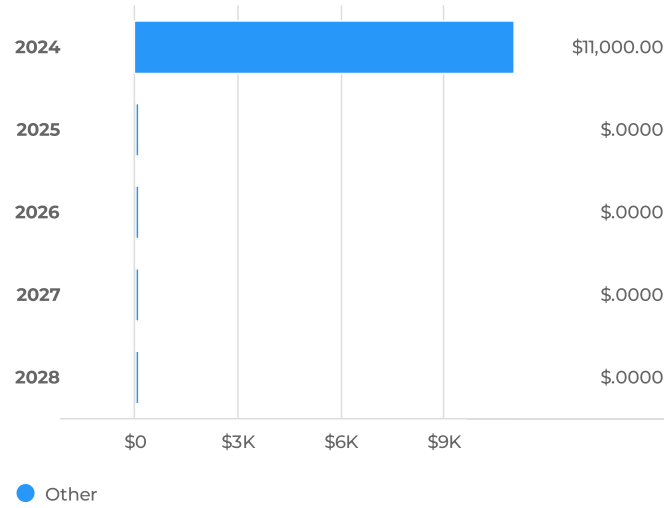
Capital Cost

FY2024 Budget
\$11,000

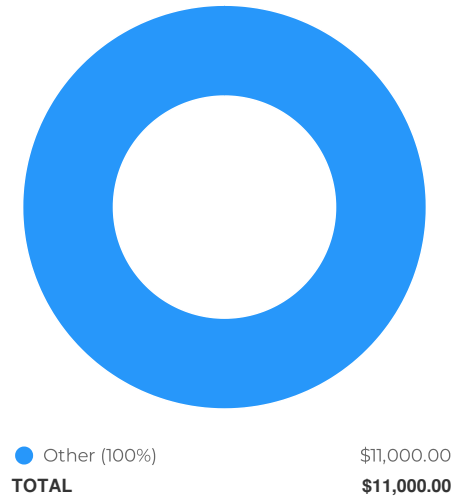
Total Budget (all years)
\$11K

Project Total
\$11K

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown

Capital Cost	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Other	\$11,000	\$0	\$0	\$0	\$0	\$11,000
Total	\$11,000	\$0	\$0	\$0	\$0	\$11,000



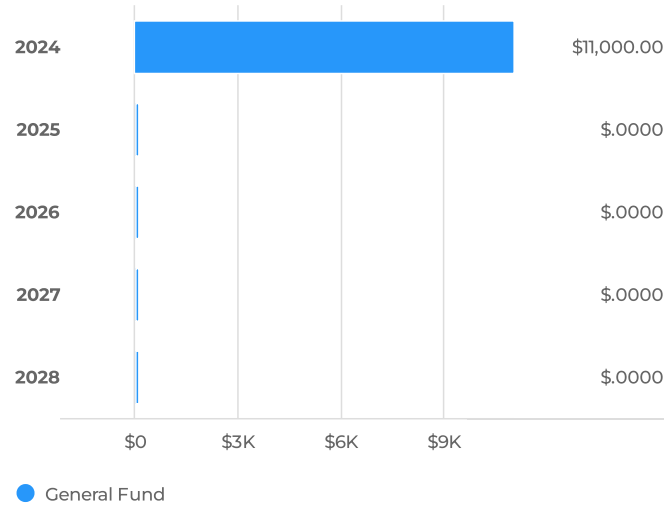
Funding Sources

FY2024 Budget
\$11,000

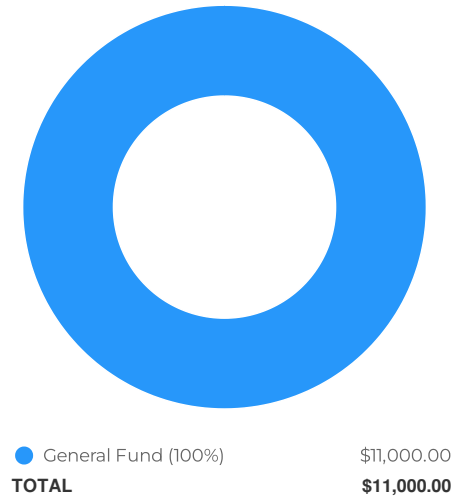
Total Budget (all years)
\$11K

Project Total
\$11K

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$11,000	\$0	\$0	\$0	\$0	\$11,000
Total	\$11,000	\$0	\$0	\$0	\$0	\$11,000



Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)



Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs--are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.



Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.



Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.



Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

