



***City of Columbia City  
Columbia City, Oregon***

***Proposed Budget***

***Fiscal Year  
July 1, 2024 to June 30, 2025***

## **VISION STATEMENT**

**Columbia City is the lower Columbia River's ideal small town - a city of beauty and livability.**

- **Residents connect in safe, attractive, and quiet neighborhoods.**
- **The city welcomes diverse community-sustaining businesses.**
- **Engaged citizens and responsive local governments collaborate to preserve the city's distinctive identity and independence.**

## **MISSION STATEMENT**

**The City of Columbia City encourages community involvement and is committed to:**

- **Developing and ensuring the highest possible quality of life for our residents, businesses and visitors.**
- **Providing a safe, secure and healthy community environment.**
- **Providing an efficient and effective government which is open and responsive to the needs of the community and works for the benefit of all.**

**CITY OF COLUMBIA CITY**  
**2024-25 ANNUAL BUDGET**

**BUDGET COMMITTEE**

**Katrina Claridge**  
**Mayor**

**City Council**

Rob Forman  
Jeff Reinan  
Gordon Thistle  
Connie Quick

**Citizen Members**

Lyle Bluhm  
Jeff Caldwell  
Kit Gardes  
Barbara Gordon  
Rebecca Pickering

**CITY STAFF**

Kim Karber, Interim City Administrator/Recorder  
Leahnette Rivers, Assistant to the City Administrator/Recorder  
Mark Gordon, Municipal Judge  
Gerald Bartolomucci, Chief of Police  
Micah Rogers, Superintendent of Public Works

**City of Columbia City  
2024-25 Proposed Annual Budget**

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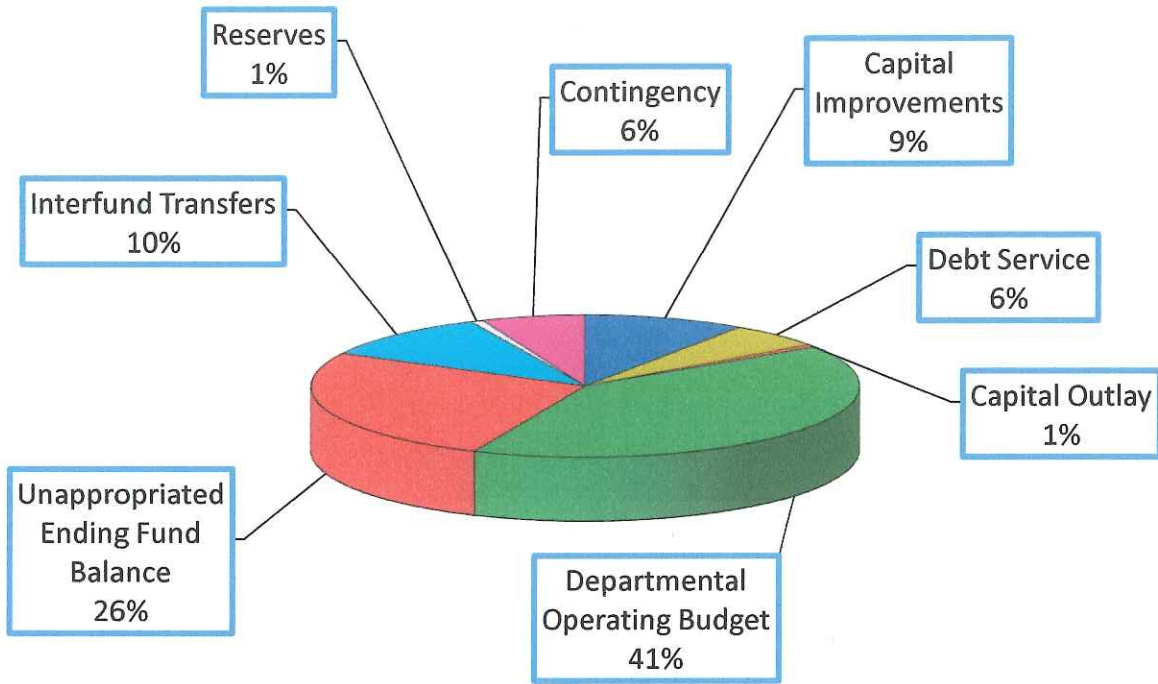
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2024-25 Proposed Annual Budget**

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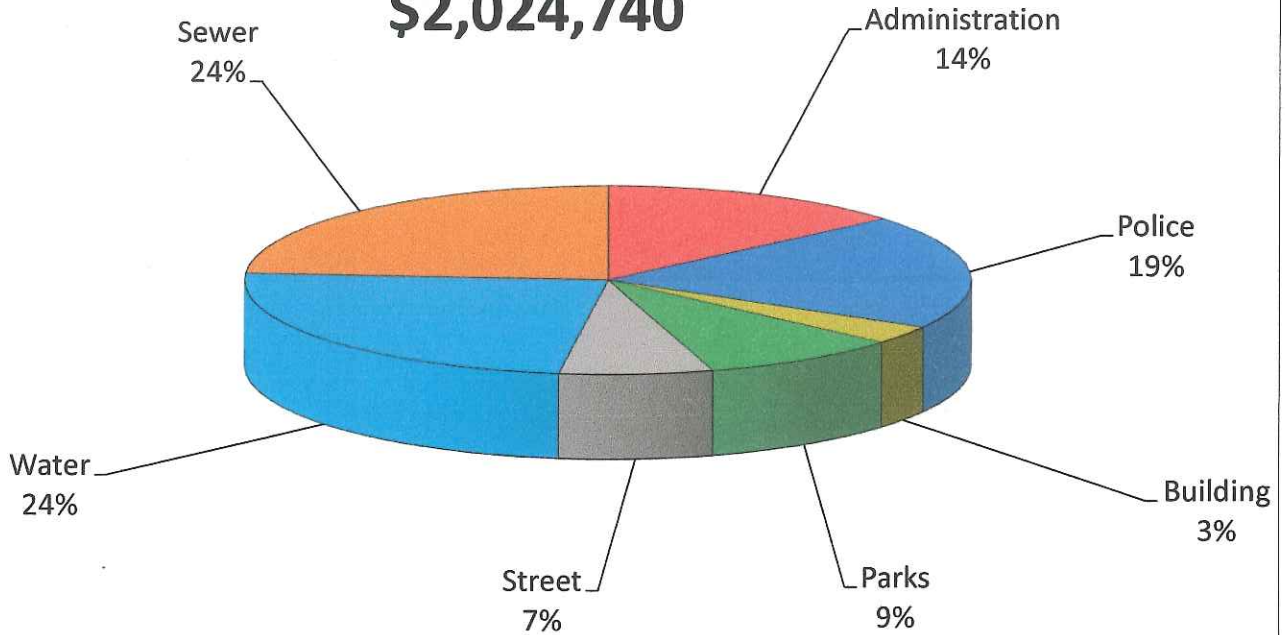
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**2024-25 TOTAL FINANCIAL PROGRAM  
BY CATEGORY  
\$4,954,082**



<b>2024-25 TOTAL FINANCIAL PROGRAM</b>	
<b>CATEGORY</b>	<b>PROPOSED BUDGET</b>
Departmental Operating Budget	\$2,024,740
Capital Outlay	30,500
Capital Construction	469,000
Debt Service	280,628
Interfund Transfers Out	517,402
Reserves	37,739
Contingency	303,711
Unappropriated Ending Fund Balance	1,290,362
<b>TOTAL FINANCIAL PROGRAM</b>	<b>\$4,954,082</b>

**2024-25 OPERATING BUDGET  
BY DEPARTMENT  
\$2,024,740**



<b>2024-25 OPERATING BUDGET</b>	
<b>DEPARTMENT</b>	<b>ADOPTED BUDGET</b>
Administration	\$277,457
Police	396,727
Building	64,492
Parks	179,294
Street	138,833
Water	484,324
Sewer	483,613
<b>TOTAL</b>	<b>\$2,024,740</b>



# The City of Columbia City

*In Columbia County on the Columbia River*



May 23, 2024

The Honorable Katrina Claridge, Mayor  
Members of the City Council  
Members of the Budget Committee  
City of Columbia City

It is my privilege to present to you the proposed budget for fiscal year 2024-25 for your review and approval. 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.

## **BUDGET POLICY AND STRATEGY**

The proposed 2024-25 budget document has been prepared after considering the 2024-25 Policy Goals and Objectives and the 2024-25 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, capital outlay and capital construction levels in each department. Thus each department has some flexibility in the use of various line items within a major category while the 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. Revenue estimates are based on historical trends, expected population changes, 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. This budget is conditioned upon the following fee increases:



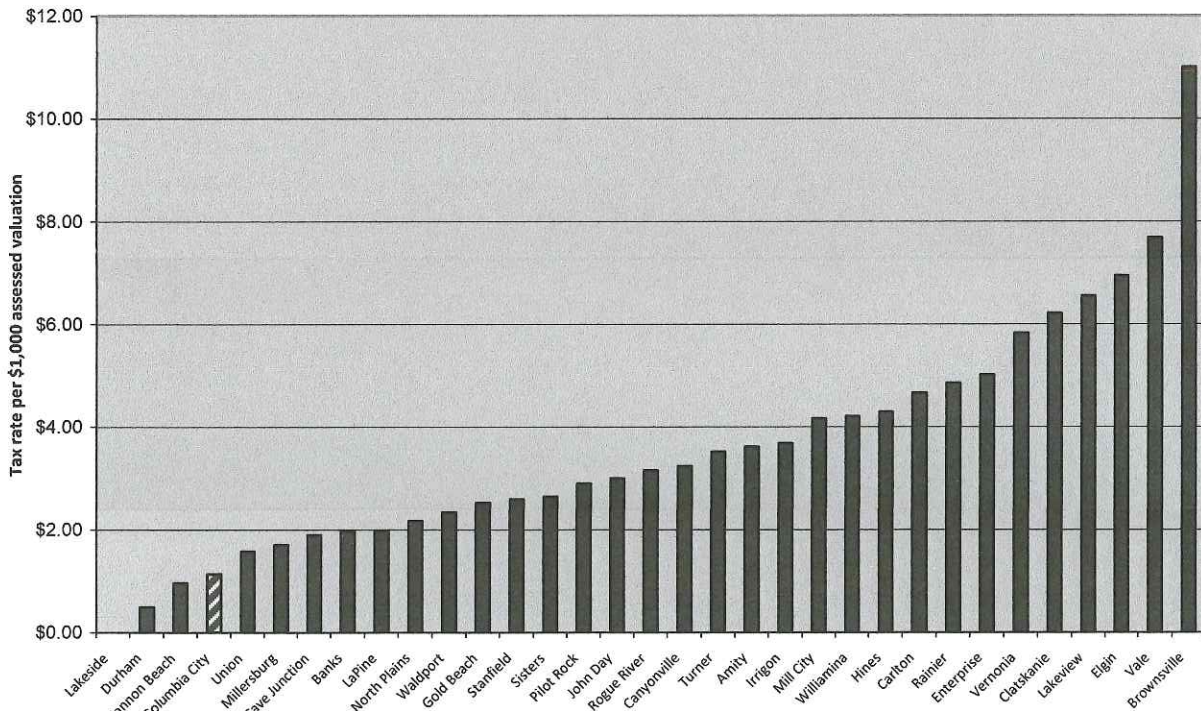
Water and sewer rate increases: Water and sewer rate increases of 4% are needed to generate the amount of revenue required to pay for operation and maintenance costs associated with the water and sewer utility systems, make the annual debt payments, and meet the loan debt coverage requirements.

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 efforts 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 May 2022, voters approved the City's five-year local option levy in the amount of \$0.90 per \$1,000 assessed value. This approval will allow the City to maintain current level police protection services until June 30, 2027, and then another levy will be needed.

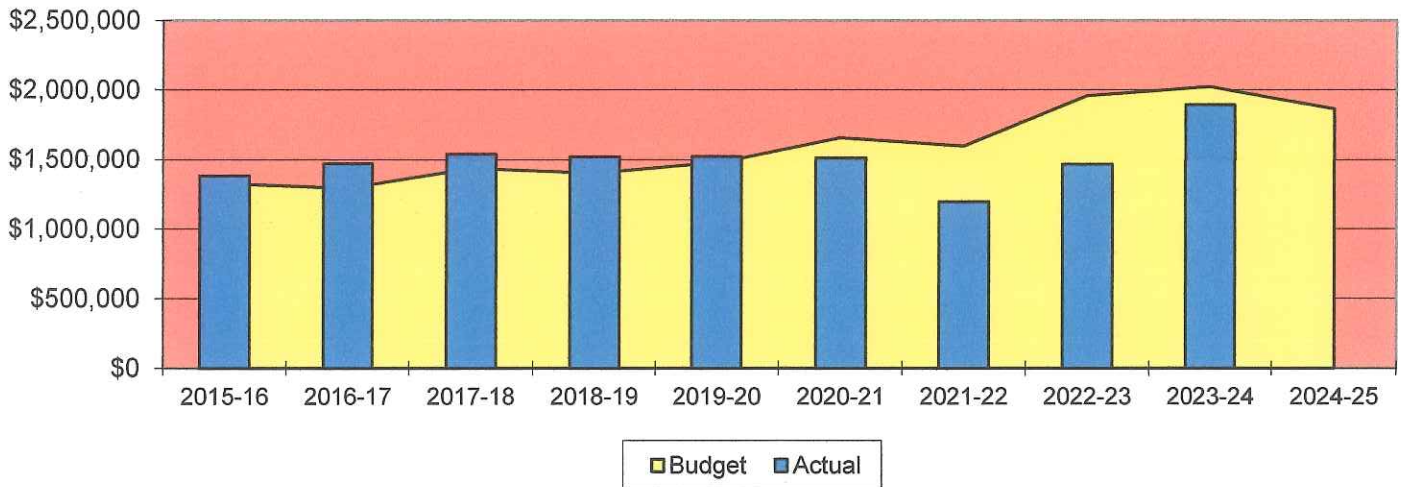
Columbia City's permanent tax rate of \$1.1346 per \$1,000 assessed value is among the very lowest of all of the cities in the State of Oregon as shown in the graph below.

**Comparison of Permanent Tax Rates**



**Oregon cities with populations ranging from 1,500 to 2,500**

**BEGINNING FUND BALANCES - ALL FUNDS**  
**Budget vs. Actual**



**Capital construction projects:** The 2021-22 budget provides appropriations for the following capital construction projects:

City Hall and Community Hall Improvements - \$49,000. This project consists of the replacement of rotting siding, trim and columns on the buildings, as well as repainting both structures. This project will be funded by monies received under the American Rescue Plan Act (ARPA).

Park Benches and Picnic Table Improvements - \$5,000. New park benches and picnic tables will be acquired with the use of park system development fees. These new benches and tables will be placed within close proximity to the McBride Creek area and Rivers Walk.

Upper Reservoir Overflow Drain Project - \$20,000. A new overflow drain will be constructed for the upper reservoir with the use of water sales revenue if grant funding does not become available.

SCADA Software and HMI Upgrade - \$25,000. The Supervisory Control and Data Acquisition (SCADA) and Human Machine Interface (HMI) associated with the operation of the City’s water system (well water pumps, booster pumps, reservoir level monitoring, etc.) is in need of upgrading. This upgrade will be funded with ARPA funds.

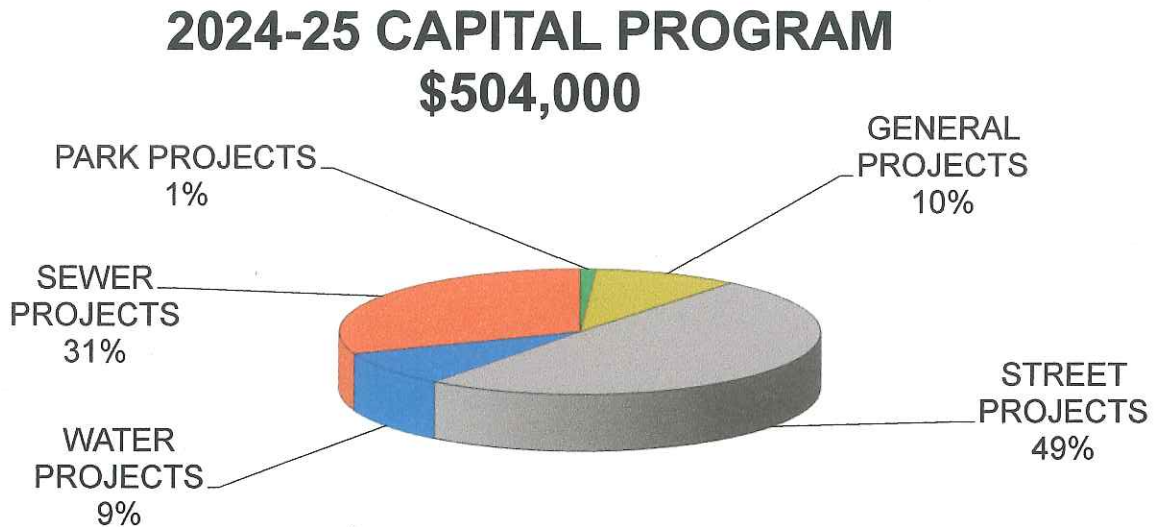
K Street Pump Station Improvements Project - \$60,000. This project involves upgrading the K Street Pump Station to a firm capacity of 160 gallons per minute at a total dynamic head of 57 feet to convey wastewater under the highest total dynamic head condition. This project will be paid for with sewer collection fees if grant funding does not become available.

Steel Tank Replacement - \$60,000. This project involves the replacement of old steel septic tanks. This project will be paid for with sewer collection fees if grant funding does



not become available.

Pavement Restoration Project - \$250,000. This project consists of pavement restoration work to portions of 2<sup>nd</sup> Place and 3<sup>rd</sup>, 6<sup>th</sup>, Calvin, C, E, J, and K Streets. This project will be completed with grant funds under the Special City Allotment (SCA) Grant Program if the City's grant application is awarded grant funding.



**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 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 \$1,505,830, equal to \$778 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 \$84,816, equal to \$44 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 \$311,774, equal to \$161 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 \$567,457, equal to \$293 per capita. The loan is amortized over a period of 20 years with an interest rate of 2.26%. The loan funds are being 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 \$294,692, equal to \$153 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 \$290,314, equal to \$150 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 \$567,457, equal to \$293 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 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 \$12,870,806.

**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.



Respectfully submitted,

Kim Karber  
City Administrator/Budget Officer

**REVENUE AND OTHER RESOURCES SUMMARY  
FISCAL YEAR 2024-25  
ALL FUNDS**

Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
TAXES	367,742	431,417	401,088	452,997	475,323	0	0
LICENSES, PERMITS AND FEES	453,764	291,918	243,054	264,205	289,259	0	0
INTERGOVERNMENTAL REVENUE	444,473	456,976	678,515	229,034	500,695	0	0
CHARGES FOR SERVICES	1,078,508	1,108,455	952,833	1,140,311	1,191,625	0	0
FINES	14,886	9,361	14,420	7,000	10,000	0	0
LOAN PROCEEDS	0	148,548	850,000	802,919	0	0	0
MISCELLANEOUS REVENUE	49,773	73,131	53,835	123,441	107,144	0	0
INTERFUND TRANSFERS IN	0	0	49,853	49,853	517,402	0	0
<b>SUB TOTAL - ALL REVENUES</b>	<b>2,409,146</b>	<b>2,519,806</b>	<b>3,243,598</b>	<b>3,069,760</b>	<b>3,091,448</b>	<b>0</b>	<b>0</b>
FUND BALANCE	1,193,415	1,462,794	2,023,997	1,892,062	1,862,634	0	0
<b>GRAND TOTAL - ALL FUNDS</b>	<b>3,602,561</b>	<b>3,982,600</b>	<b>5,267,595</b>	<b>4,961,822</b>	<b>4,954,082</b>	<b>0</b>	<b>0</b>
Less Interfund Transfers In	0	0	49,853	49,853	517,402	0	0
<b>NET TOTAL ALL FUNDS</b>	<b>3,602,561</b>	<b>3,982,600</b>	<b>5,217,742</b>	<b>4,911,969</b>	<b>4,436,680</b>	<b>0</b>	<b>0</b>

**EXPENDITURE SUMMARY  
FISCAL YEAR 2024-25  
ALL FUNDS**

Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
PERSONAL SERVICES	972,842	1,050,193	1,144,844	1,082,557	1,182,668	0	0
MATERIALS AND SERVICES	649,359	660,184	941,258	742,931	842,072	0	0
CAPITAL OUTLAY	66,526	28,553	194,919	166,300	30,500	0	0
CAPITAL CONSTRUCTION	229,045	81,706	879,955	802,735	469,000	0	0
DEBT SERVICE	223,559	258,260	264,897	254,775	280,628	0	0
INTERFUND TRANSFERS OUT	0	0	49,853	49,853	517,402	0	0
RESERVES	0	0	60,000	0	37,739	0	0
CONTINGENCY	0	0	165,422	0	303,711	0	0
UNAPPROPRIATED END. FUND BALANCE	0	0	1,566,447	0	1,290,362	0	0
<b>GRAND TOTAL - ALL FUNDS</b>	<b>2,141,331</b>	<b>2,078,896</b>	<b>5,267,595</b>	<b>3,099,151</b>	<b>4,954,082</b>	<b>0</b>	<b>0</b>
Less Interfund Transfers Out	0	0	49,853	49,853	517,402	0	0
<b>NET TOTAL ALL FUNDS</b>	<b>2,141,331</b>	<b>2,078,896</b>	<b>5,217,742</b>	<b>3,049,298</b>	<b>4,436,680</b>	<b>0</b>	<b>0</b>



**City of Columbia City  
2024-25 Annual Budget**

**FUND STRUCTURE**

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

<b>Fund Category</b>	<b>Major Fund</b>	<b>Fund</b>	<b>Percent of City's Total Budget</b>
Operating	✓	General Fund	28%
Special Revenue		Equipment Reserve Fund	1%
Special Revenue	✓	Street Fund	20%
Special Revenue		Street Development Fund	4%
Special Revenue		Park Development Fund	1%
Special Revenue		Storm Drain Development Fund	0%
Enterprise	✓	Water Fund	22%
Enterprise		Water Development Fund	2%
Enterprise	✓	Sewer Fund	21%
Enterprise		Sewer Development Fund	0%

**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 property tax revenues, 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.

**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.

## VISION STATEMENT

*Columbia City is the lower Columbia River's ideal small town - a city of beauty and livability.*

- *Residents connect in safe, attractive, and quiet neighborhoods.*
- *The city welcomes diverse community-sustaining businesses.*
- *Engaged citizens and responsive local governments collaborate to preserve the city's distinctive identity and independence.*

## MISSION STATEMENT

The City of Columbia City encourages community involvement and is committed to:

- **Developing and ensuring the highest possible quality of life for our residents, businesses and visitors.**
- **Providing a safe, secure and healthy community environment.**
- **Providing an efficient and effective government which is open and responsive to the needs of the community and works for the benefit of all.**

## POLICY GOALS AND OBJECTIVES 2024-25

### **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 6<sup>th</sup> Street – Completed July 31, 2024. 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. As recommended by the Columbia City Parks Committee, the City Council desires a park system for people of all abilities within a 10-minute walk from all homes within the City. 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: December 31, 2025.

## **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 – June 30, 2024.
- Crack seal work – west side of City – June 30, 2024.
- Pavement Restoration – Portions of 2<sup>nd</sup> Place, Third Street, Sixth Street, Calvin Street, C Street, E Street, J Street, and K Street – June 30, 2025.
- E Street Improvements Project – Sixth Street to Highway 30 – 2026-27 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 ensure 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: Special City Allotment Grant – application due July 31, 2024. Other opportunities – Ongoing.



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

#### A. To update the City's Water Management and Conservation Plan.

*Rationale:* The City's December 4, 2013, Water Management and Conservation Plan has expired. It is essential that the City prepare an updated Water Management and Conservation Plan as soon as possible for submittal to the Oregon Water Resources Department for review and approval. This matter is of the highest priority.

Target completion date: As soon as possible.

#### B. To eliminate 17 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:

- 8 tanks (locations to be determined): June 30, 2025.
- 9 tanks (locations to be determined): June 30, 2026.

#### 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: Ongoing

#### 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 of pump operation, notification of alarm conditions, and logging of data.

*Rationale:* This project will 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, 2025.

**City of Columbia City  
2024-25 Annual Budget**

## **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:

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

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.



**City of Columbia City  
2024-25 Annual Budget**

## **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.

**City of Columbia City  
2024-25 Annual Budget**

## **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 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 comment, 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.

### **DESCRIPTION OF BASIS OF ACCOUNTING AND BUDGETING**

Basis of accounting and budgeting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the recognition of transactions and events. The City's budgetary basis of 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 of 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.

### **DEFINITION OF A BALANCED BUDGET**

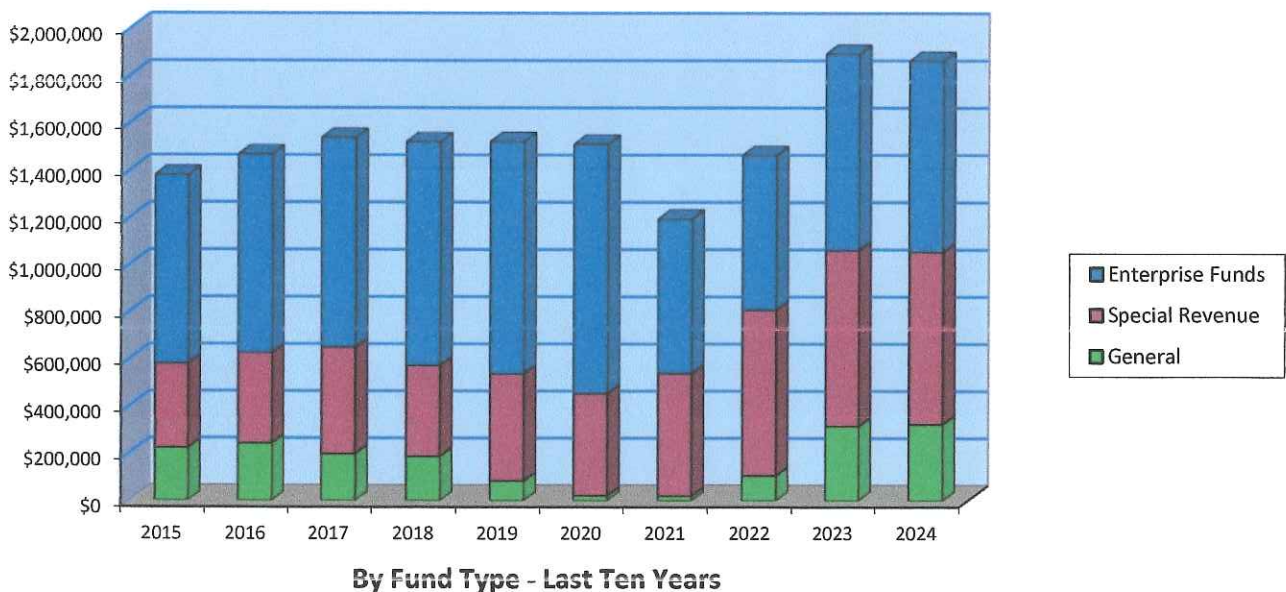
The City shall annually adopt a balanced budget in which planned funds available equal planned expenditures, net operating revenues are equal to, or exceed, operating expenditures. To the extent feasible, one-time revenues will not be used to finance ongoing operations. Contingency appropriations in 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.

## FUND BALANCE TRENDS

ALL GOVERNMENTAL FUND TYPES, PROPRIETARY FUNDS, AND FIDUCIARY FUNDS  
BY FUND TYPE  
LAST TEN FISCAL YEARS

Date	Budget or Actual	General Fund	Special Revenue Funds	Enterprise Funds	Total All Funds
7/1/2024	Budget	\$322,398	\$733,689	\$806,547	1,862,634
7/1/2023	Actual	314,926	746,793	830,345	1,892,064
7/1/2022	Actual	104,732	704,379	653,674	1,462,785
7/1/2021	Actual	18,264	521,375	653,776	1,193,415
7/1/2020	Actual	19,027	435,422	1,055,669	1,510,118
7/1/2019	Actual	82,476	454,867	984,236	1,521,579
7/1/2018	Actual	186,165	387,440	946,324	1,519,929
7/1/2017	Actual	196,922	453,566	887,206	1,537,694
7/1/2016	Actual	242,645	384,496	839,597	1,466,738
7/1/2015	Actual	222,751	359,390	797,533	1,379,674

## FUND BALANCE TRENDS

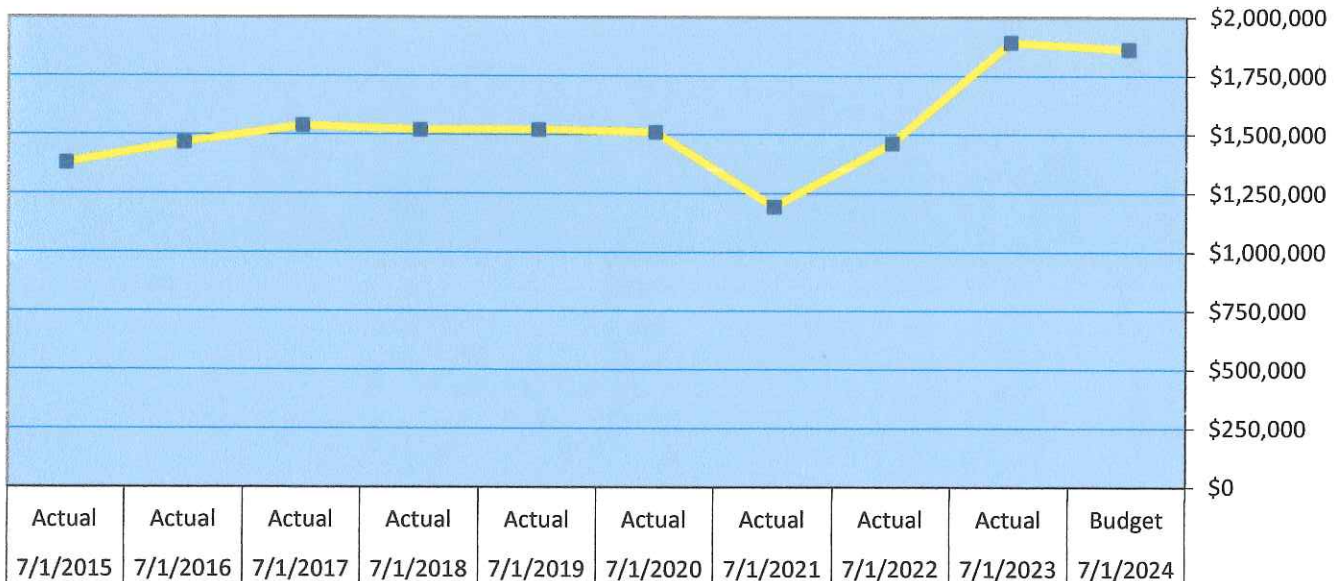


## FUND BALANCE TRENDS

TOTAL - ALL FUNDS  
LAST TEN FISCAL YEARS

Date	Budget or Actual	Fund Balance	Percent Change
7/1/2024	Budget	\$1,862,634	-1.56%
7/1/2023	Actual	1,892,064	29.35%
7/1/2022	Actual	1,462,785	22.57%
7/1/2021	Actual	1,193,415	-20.97%
7/1/2020	Actual	1,510,118	-0.75%
7/1/2019	Actual	1,521,579	0.11%
7/1/2018	Actual	1,519,929	-1.16%
7/1/2017	Actual	1,537,694	4.84%
7/1/2016	Actual	1,466,738	6.31%
7/1/2015	Actual	1,379,674	13.13%

### TOTAL - ALL FUNDS FUND BALANCE HISTORY LAST TEN FISCAL YEARS



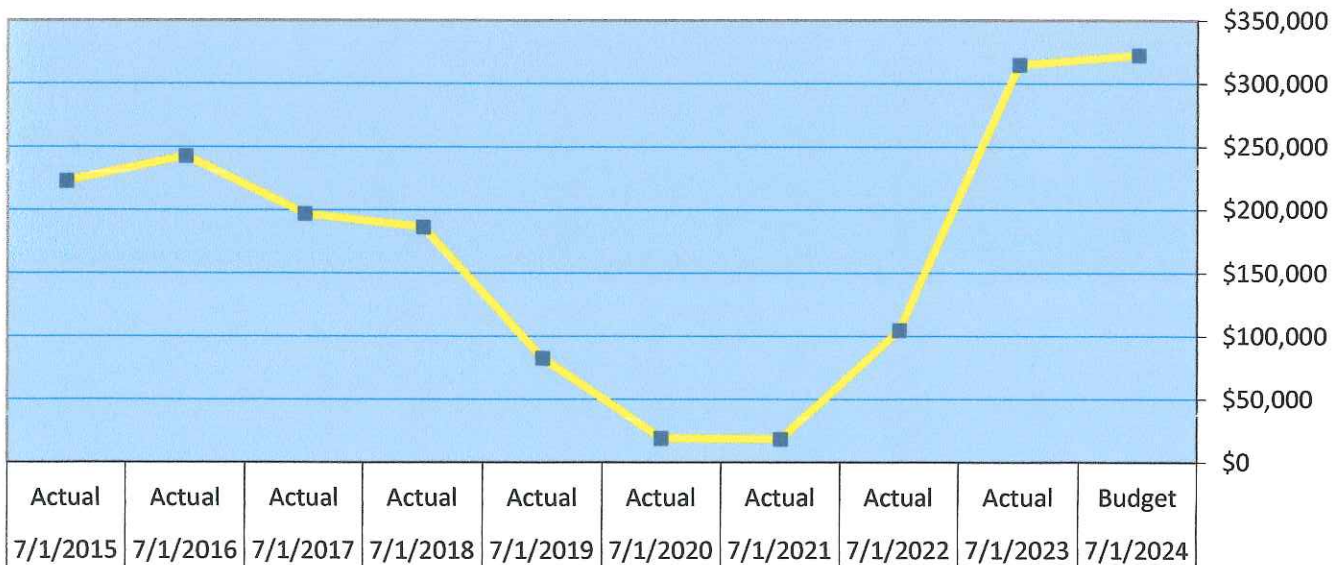


## FUND BALANCE TRENDS

### GENERAL FUND LAST TEN FISCAL YEARS

Date	Budget or Actual	Fund Balance	Percent Change
7/1/2024	Budget	\$322,398	2.37%
7/1/2023	Actual	314,926	200.70%
7/1/2022	Actual	104,732	473.43%
7/1/2021	Actual	18,264	-4.01%
7/1/2020	Actual	19,027	-76.93%
7/1/2019	Actual	82,476	-55.70%
7/1/2018	Actual	186,165	-5.46%
7/1/2017	Actual	196,922	-18.84%
7/1/2016	Actual	242,645	8.93%
7/1/2015	Actual	222,751	24.82%

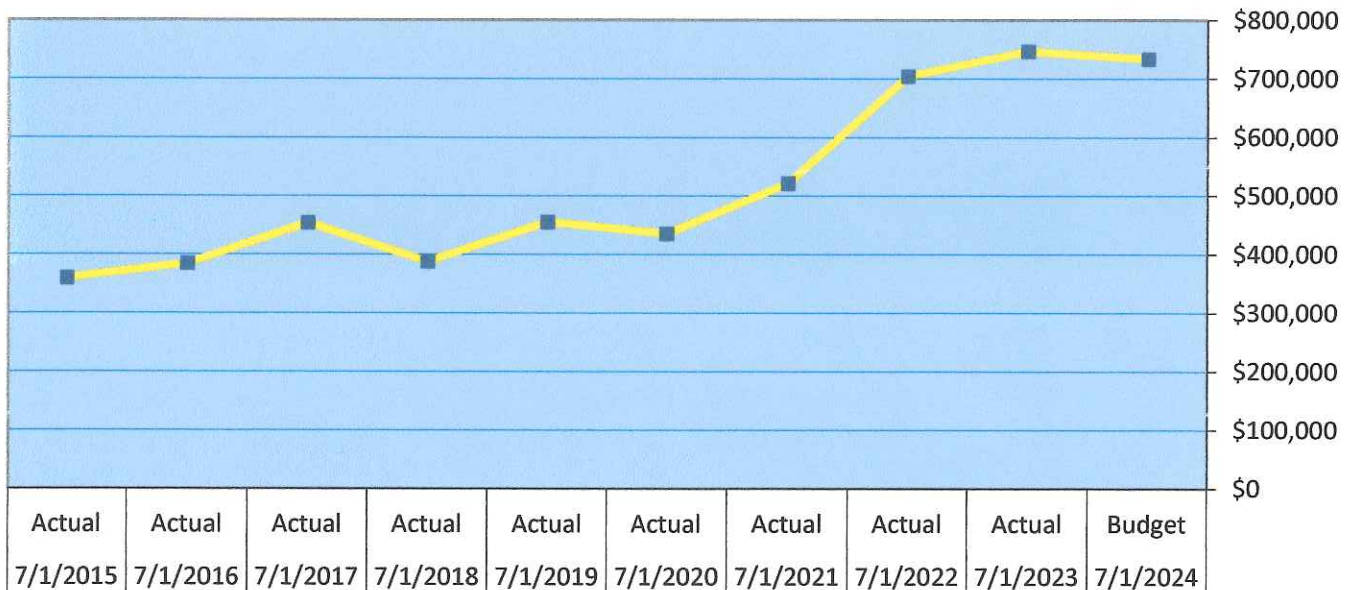
### GENERAL FUND FUND BALANCE HISTORY LAST TEN FISCAL YEARS



**FUND BALANCE TRENDS**  
**SPECIAL REVENUE FUNDS**  
**LAST TEN FISCAL YEARS**

Date	Budget or Actual	Fund Balance	Percent Change
7/1/2024	Budget	\$733,689	-1.75%
7/1/2023	Actual	746,793	6.02%
7/1/2022	Actual	704,379	35.10%
7/1/2021	Actual	521,375	19.74%
7/1/2020	Actual	435,422	-4.27%
7/1/2019	Actual	454,867	17.40%
7/1/2018	Actual	387,440	-14.58%
7/1/2017	Actual	453,566	17.96%
7/1/2016	Actual	384,496	6.99%
7/1/2015	Actual	359,390	3.75%

**SPECIAL REVENUE FUNDS**  
**FUND BALANCE HISTORY**  
**LAST TEN FISCAL YEARS**



## FUND BALANCE TRENDS

### ENTERPRISE FUNDS LAST TEN FISCAL YEARS

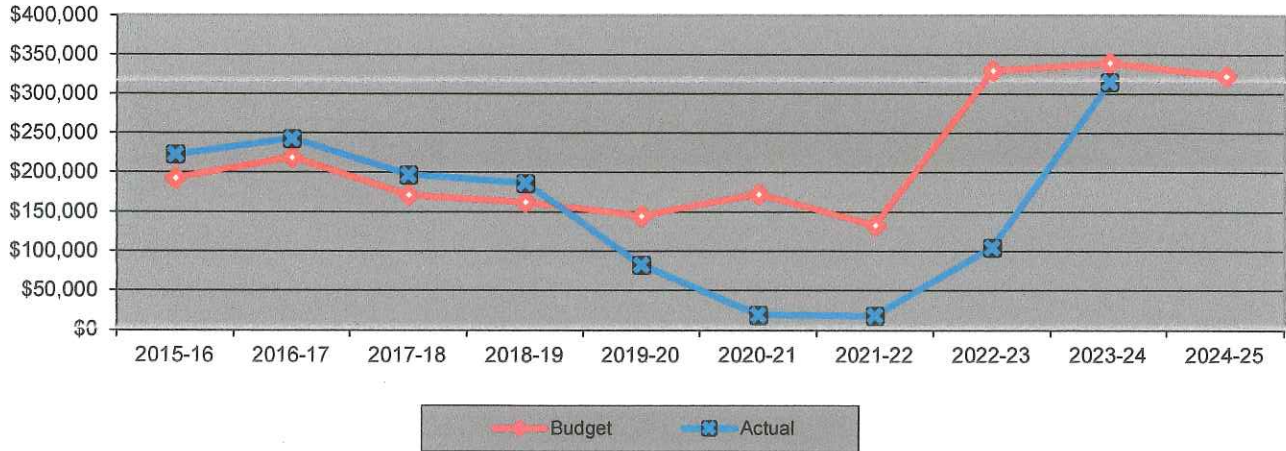
Date	Budget or Actual	Fund Balance	Percent Change
7/1/2024	Budget	\$806,547	-2.87%
7/1/2023	Actual	830,345	27.03%
7/1/2022	Actual	653,674	-0.02%
7/1/2021	Actual	653,776	-38.07%
7/1/2020	Actual	1,055,669	7.26%
7/1/2019	Actual	984,236	4.01%
7/1/2018	Actual	946,324	6.66%
7/1/2017	Actual	887,206	5.67%
7/1/2016	Actual	839,597	5.27%
7/1/2015	Actual	797,533	14.80%

### ENTERPRISE FUNDS FUND BALANCE HISTORY LAST TEN FISCAL YEARS

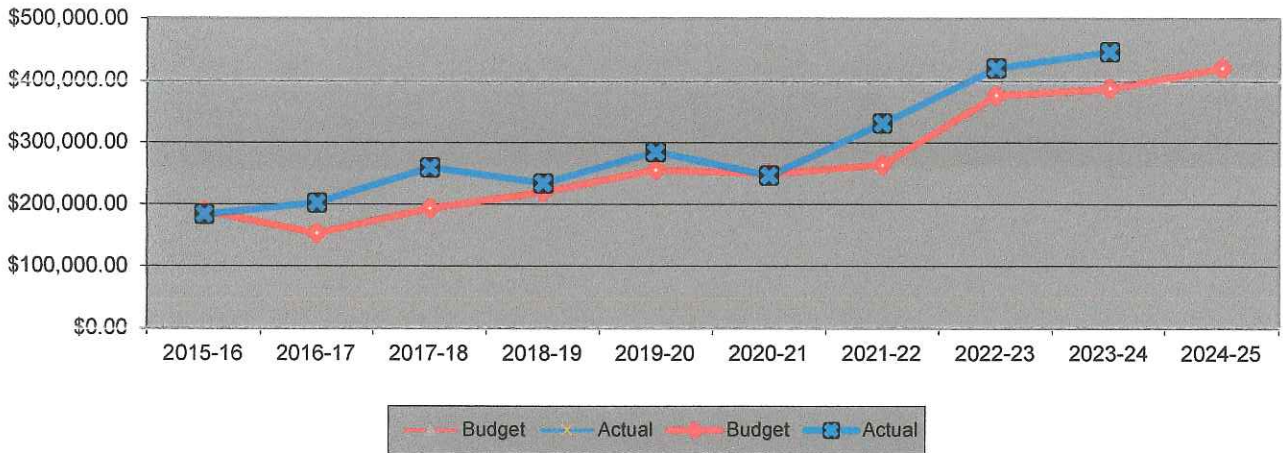




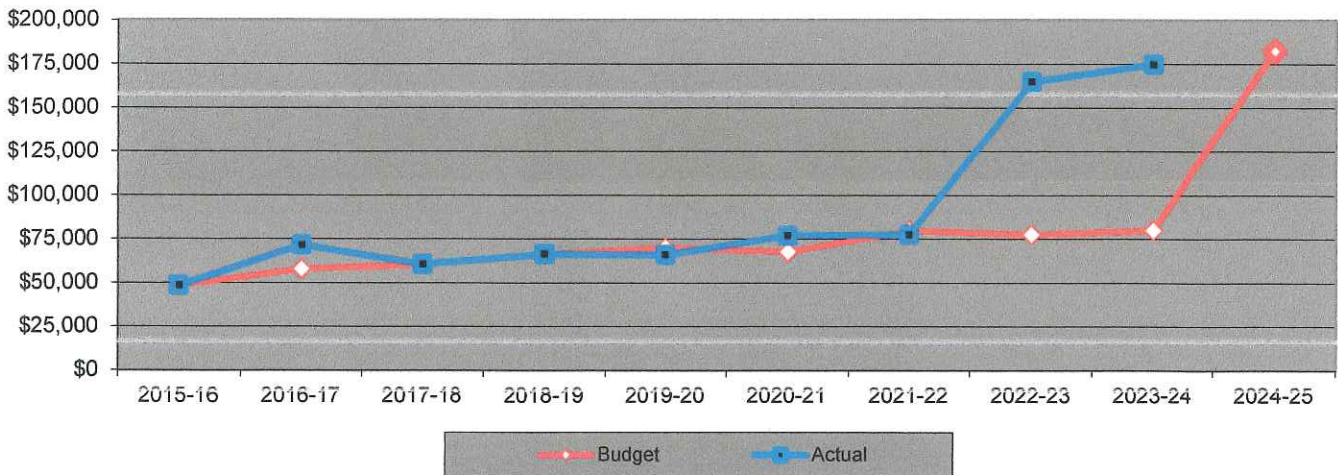
**GENERAL FUND - FUND BALANCE  
LAST TEN FISCAL YEARS**



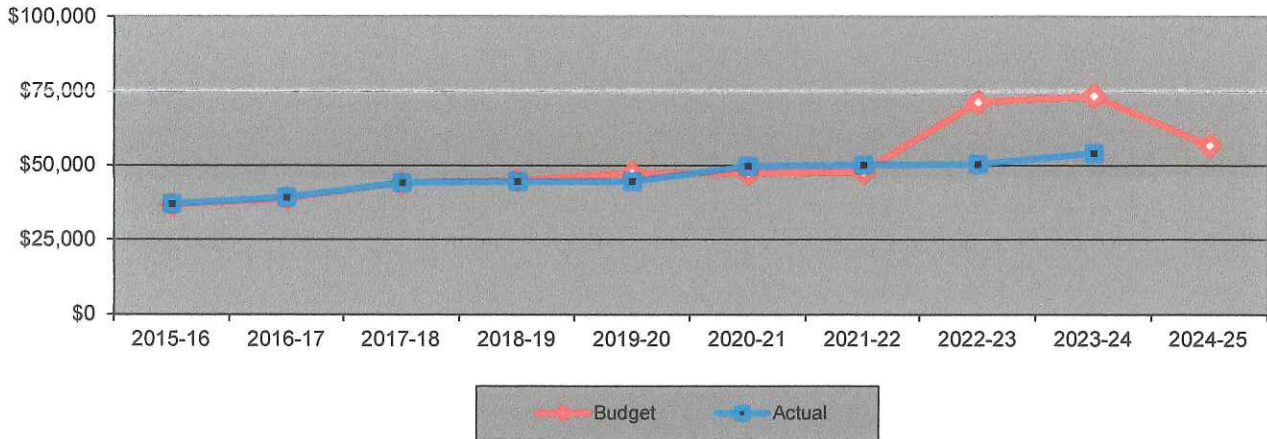
**STREET FUND - FUND BALANCE  
LAST TEN FISCAL YEARS**



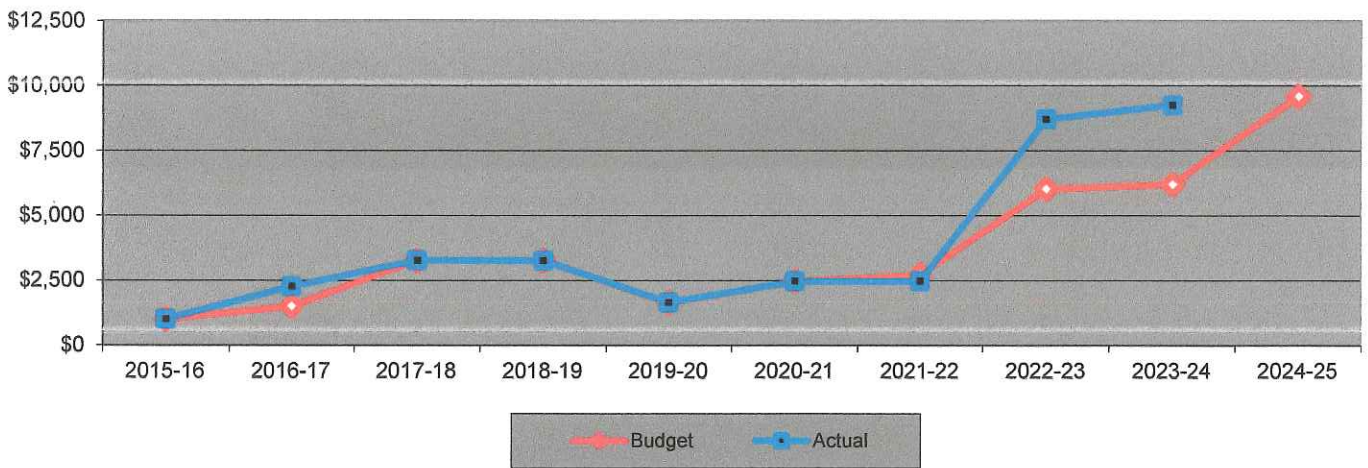
**STREET DEVELOPMENT FUND - FUND BALANCE  
LAST TEN FISCAL YEARS**



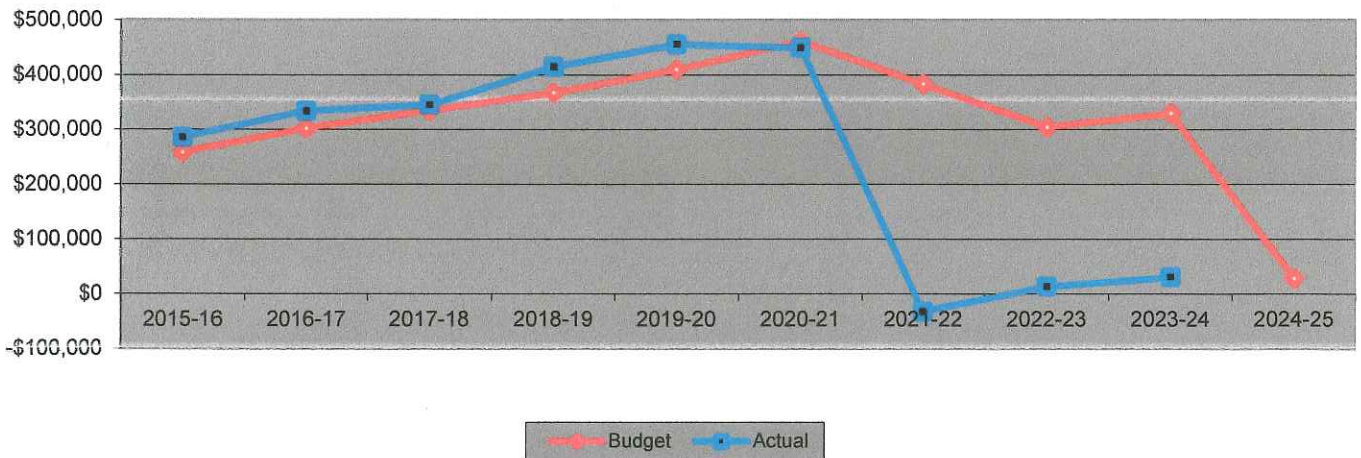
**PARK DEVELOPMENT FUND - FUND BALANCE  
LAST TEN FISCAL YEARS**



**STORM DRAIN DEVELOPMENT FUND - FUND BALANCE  
LAST TEN FISCAL YEARS**

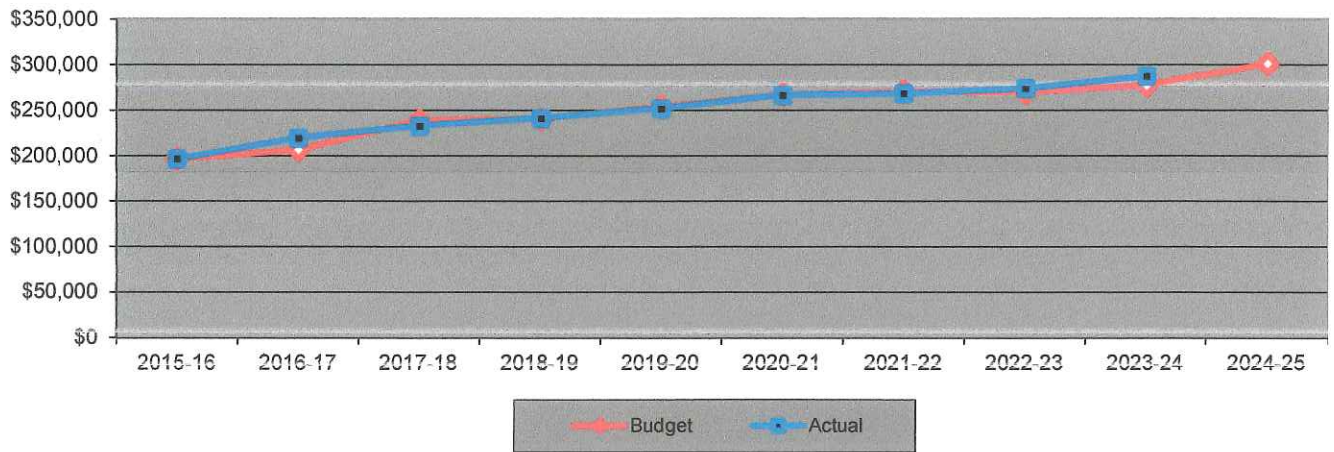


**WATER FUND = FUND BALANCE  
LAST TEN FISCAL YEARS**

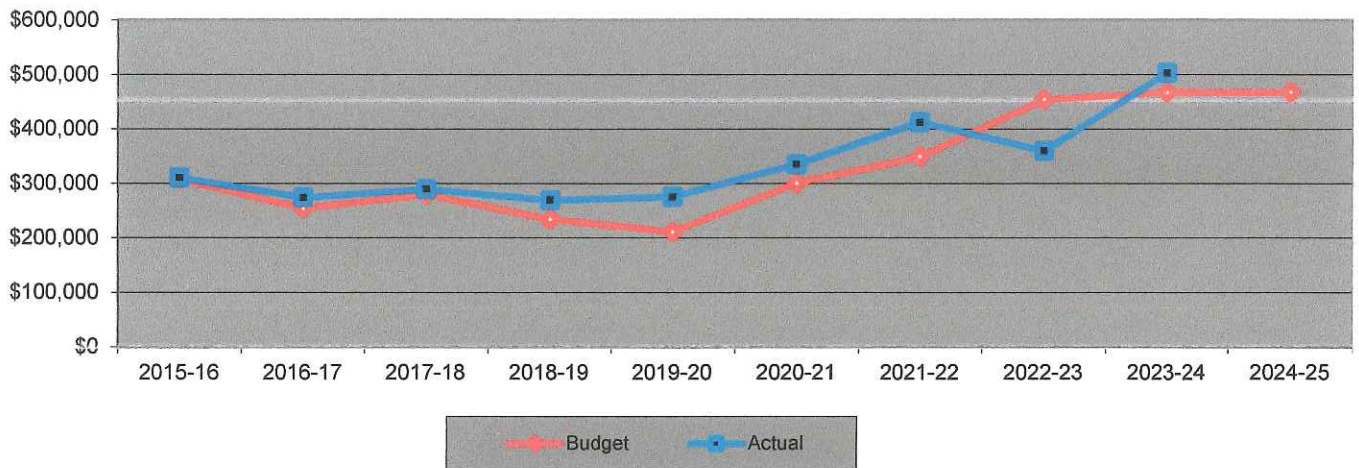




**WATER DEVELOPMENT FUND - FUND BALANCE  
LAST TEN FISCAL YEARS**



**SEWER FUND - FUND BALANCE  
LAST TEN FISCAL YEARS**





**ALL FUNDS COMBINED SUMMARY  
FISCAL YEAR 2024-25**

<b>ALL FUNDS COMBINED</b>	<b>2021-22 ACTUAL</b>	<b>2022-23 ACTUAL</b>	<b>2023-24 ESTIMATE</b>	<b>2024-25 PROPOSED</b>	<b>2024-25 APPROVED</b>	<b>2024-25 ADOPTED</b>
<b>BEGINNING BALANCE</b>	1,193,415	1,462,794	1,892,062	1,862,634		
<b>REVENUES &amp; OTHER RESOURCES</b>						
Taxes	367,742	431,417	452,997	475,323		
Licenses, Permits and Fees	453,764	291,918	264,205	289,259		
Intergovernmental Revenue	444,473	456,976	229,034	500,695		
Charges for Services	1,078,508	1,108,455	1,140,311	1,191,625		
Fines	14,886	9,361	7,000	10,000		
Loan Proceeds	0	148,548	802,919	0		
Miscellaneous Revenue	49,773	73,131	123,441	107,144		
Interfund Transfers In	0	0	49,853	517,402		
<b>TOTAL</b>	<b>2,409,146</b>	<b>2,519,806</b>	<b>3,069,760</b>	<b>3,091,448</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES BY DEPARTMENT/USES</b>						
Administration Department	234,629	323,718	284,130	277,457		
Police Department	447,293	312,425	349,639	396,727		
Building Department	82,083	44,731	46,404	64,492		
Park Maintenance	74,978	85,241	129,032	179,294		
Street Maintenance and Repair	71,742	94,068	135,779	138,833		
Water Production and Distribution	355,822	410,567	410,428	484,324		
Sewer Collection Maintenance	355,654	439,627	470,076	483,613		
Capital Outlay	66,526	28,553	166,300	30,500		
Capital Construction	229,045	81,706	802,735	469,000		
Debt Service	223,559	258,260	254,775	280,628		
Interfund Transfers Out		0	49,853	517,402		
<b>TOTAL</b>	<b>2,141,331</b>	<b>2,078,896</b>	<b>3,099,151</b>	<b>3,322,270</b>	<b>0</b>	<b>0</b>

**SUMMARY OF MAJOR REVENUES BY FUND TYPE  
FISCAL YEAR 2024-25**

2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	Description	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	% of Total Budget
<b>GENERAL FUND:</b>								
367,742	431,417	401,088	452,997	Taxes	475,323	0	0	9.59%
341,974	256,703	215,529	255,583	Licenses, Permits and Fees	256,384	0	0	5.18%
286,966	303,300	273,394	77,539	Intergovernmental Revenue	97,153	0	0	1.96%
14,886	9,361	14,420	7,000	Fines	10,000	0	0	0.20%
43,503	36,430	38,400	58,928	Miscellaneous Revenue	50,356	0	0	1.02%
0	0	49,853	49,853	Interfund Transfers In	164,902	0	0	3.33%
18,264	104,732	339,266	314,926	Fund Balance	322,398	0	0	6.51%
<b>1,073,335</b>	<b>1,141,943</b>	<b>1,331,950</b>	<b>1,216,826</b>	<b>Total General Fund</b>	<b>1,376,516</b>	<b>0</b>	<b>0</b>	<b>27.79%</b>
<b>SPECIAL REVENUE FUNDS:</b>								
92,923	9,775	6,998	456	Licenses, Permits and Fees	13,843	0	0	0.28%
157,507	153,676	405,121	151,495	Intergovernmental Revenue	403,542	0	0	8.15%
2,753	18,757	3,508	37,614	Miscellaneous Revenue	32,300	0	0	0.65%
0	0	0	0	Interfund Transfers In	21,500	0	0	0.43%
521,375	704,379	605,837	746,793	Fund Balance	733,689	0	0	14.81%
<b>774,558</b>	<b>886,587</b>	<b>1,021,464</b>	<b>936,358</b>	<b>Total Special Revenue Funds</b>	<b>1,204,874</b>	<b>0</b>	<b>0</b>	<b>24.32%</b>
<b>ENTERPRISE FUNDS:</b>								
18,867	25,440	20,527	8,166	Licenses, Permits and Fees	19,032	0	0	0.38%
1,078,508	1,108,455	952,833	1,140,311	Charges for Services	1,191,625	0	0	24.05%
0	148,548	850,000	802,919	Loan Proceeds	0	0	0	0.00%
3,517	17,944	11,927	26,899	Miscellaneous Revenue	24,488	0	0	0.49%
0	0	0	0	Interfund Transfers In	331,000	0	0	6.68%
653,776	653,683	1,078,894	830,343	Fund Balance	806,547	0	0	16.28%
<b>1,754,668</b>	<b>1,954,070</b>	<b>2,914,181</b>	<b>2,808,638</b>	<b>Total Enterprise Funds</b>	<b>2,372,692</b>	<b>0</b>	<b>0</b>	<b>47.89%</b>
<b>3,602,561</b>	<b>3,982,600</b>	<b>5,267,595</b>	<b>4,961,822</b>	<b>GRAND TOTAL - ALL FUND TYPES</b>	<b>4,954,082</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>

**SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT  
FISCAL YEAR 2024-25**

2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	Description	2024-25 Proposed	2024-25 Approved	2024-25 Adopted	% of Total Budget
<b>GENERAL FUND:</b>								
234,629	323,718	301,116	284,130	Administration	277,457	0	0	5.60%
447,293	312,425	367,340	349,639	Police	396,727	0	0	8.01%
82,083	44,731	72,320	46,404	Building	64,492	0	0	1.30%
74,978	85,241	140,562	129,032	Parks Maintenance	179,294	0	0	3.62%
33,851	28,553	104,000	83,300	Capital Outlay	5,000	0	0	0.10%
95,768	32,349	0	1,923	Capital Construction	49,000	0	0	0.99%
0	0	346,612	0	Non-Departmental	404,546	0	0	8.17%
<b>968,602</b>	<b>827,017</b>	<b>1,331,950</b>	<b>894,428</b>	<b>Total General Fund</b>	<b>1,376,516</b>	<b>0</b>	<b>0</b>	<b>27.79%</b>
<b>SPECIAL REVENUE FUNDS:</b>								
0	0	60,000	0	Equipment Reserve Fund	67,739	0	0	1.37%
<b>Street Fund</b>								
71,742	94,068	286,817	135,779	Maintenance and Repair	138,833	0	0	2.80%
0	0	17,000	17,000	Capital Outlay	4,500	0	0	0.09%
0	33,626	0	0	Capital Construction	250,000	0	0	5.05%
0	0	489,955	49,853	Non-Departmental	472,419	0	0	9.54%
<b>71,742</b>	<b>127,694</b>	<b>793,772</b>	<b>202,632</b>	<b>Total Street Fund</b>	<b>865,752</b>	<b>0</b>	<b>0</b>	<b>17.48%</b>
0	0	85,604	0	Street Development Fund	195,038	0	0	3.94%
0	460	74,855	0	Park Development Fund	66,061	0	0	1.33%
0	0	7,233	0	Storm Drain Development Fund	10,284	0	0	0.21%
<b>ENTERPRISE FUNDS:</b>								
<b>Water Fund</b>								
355,822	410,567	469,563	410,428	Production and Distribution	484,324	0	0	9.78%
32,675	0	40,919	33,000	Capital Outlay	13,500	0	0	0.27%
0	0	0	0	Capital Construction	45,000	0	0	0.91%
172,713	207,586	347,174	204,278	Non-Departmental	458,537	0	0	9.26%
<b>561,210</b>	<b>618,153</b>	<b>857,656</b>	<b>647,706</b>	<b>Total Water Fund</b>	<b>1,001,361</b>	<b>0</b>	<b>0</b>	<b>20.21%</b>
0	0	287,550	0	Water Development Fund	308,563	0	0	6.23%
<b>Sewer Fund</b>								
355,654	439,627	448,384	470,076	Collection Maintenance	483,613	0	0	9.76%
0	0	33,000	33,000	Capital Outlay	7,500	0	0	0.15%
133,277	15,271	837,500	800,812	Capital Construction	120,000	0	0	2.42%
50,846	50,674	442,673	50,497	Non-Departmental	439,558	0	0	8.87%
<b>539,777</b>	<b>505,572</b>	<b>1,761,557</b>	<b>1,354,385</b>	<b>Total Sewer Fund</b>	<b>1,050,671</b>	<b>0</b>	<b>0</b>	<b>21.21%</b>
0	0	7,418	0	Sewer Development Fund	12,097	0	0	0.24%
<b>2,141,331</b>	<b>2,078,896</b>	<b>5,267,595</b>	<b>3,099,151</b>	<b>GRAND TOTAL - ALL FUNDS</b>	<b>4,954,082</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>

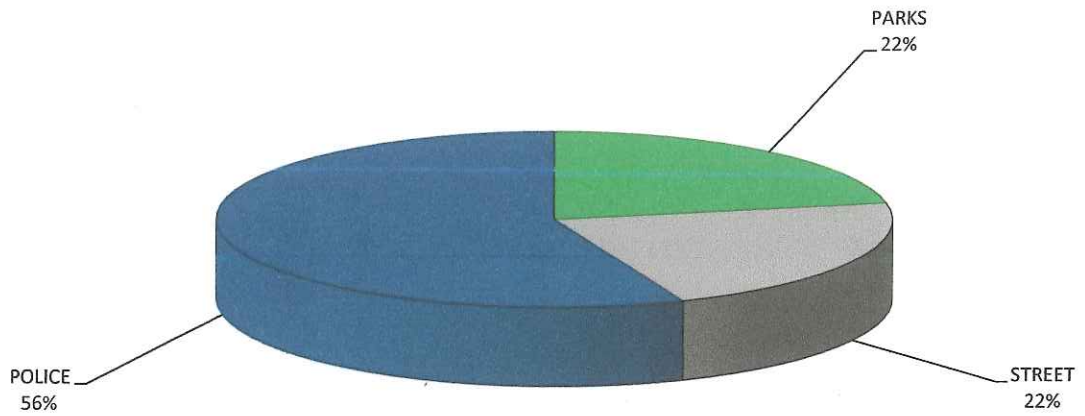


**City of Columbia City  
2024-25 Annual Budget**

**CAPITAL OUTLAY BUDGET**

ITEM DESCRIPTION	AMOUNT
Pickup Truck	\$30,500
<b>TOTAL</b>	<b>\$30,500</b>

**2024-25 CAPITAL OUTLAY BUDGET  
\$30,500 - BY DEPARTMENT**



**CAPITAL OUTLAY FUNDING SUMMARY  
2024-25 BUDGET**

DESCRIPTION	PARKS	STREET	WATER	SEWER	TOTAL
Pickup Truck	\$5,000	\$4,500	\$13,500	\$7,500	\$30,500
<b>TOTAL:</b>	<b>\$5,000</b>	<b>\$4,500</b>	<b>\$13,500</b>	<b>\$7,500</b>	<b>\$30,500</b>

**City of Columbia City  
2024-25 Annual Budget**

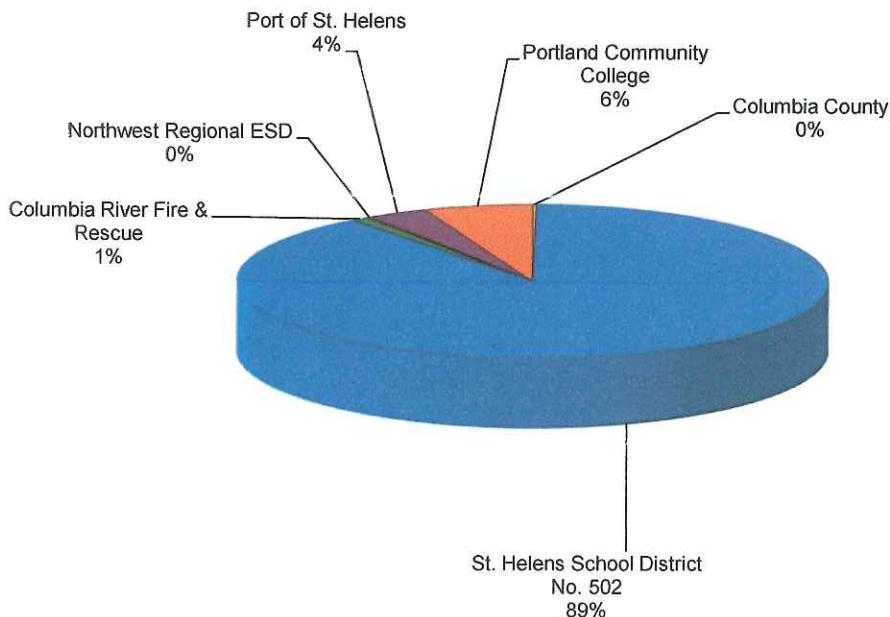
**INTERFUND TRANSFER DETAIL**

<b>PURPOSE</b>	<b>AMOUNT</b>	<b>FROM</b>	<b>TO</b>
ARPA Funds – Backhoe	\$17,000	General Fund	Street Fund
ARPA Funds – Backhoe	\$33,000	General Fund	Water Fund
ARPA Funds – Backhoe	\$33,000	General Fund	Sewer Fund
ARPA Funds – SCADA Improvements	\$25,000	General Fund	Water Fund
ARPA Funds – WMCP	\$19,000	General Fund	Water Fund
Pickup Truck	\$4,500	Equipment Reserve Fund	General Fund
Pickup Truck	\$4,500	Equipment Reserve Fund	Street Fund
Pickup Truck	\$13,500	Equipment Reserve Fund	Water Fund
Pickup Truck	\$7,500	Equipment Reserve Fund	Sewer Fund
Prior Years - Administrator Costs Payment 1 of 6	\$33,000	Water Fund	General Fund
Debt Service Payments	\$200,000	Water Development Fund	Water Fund
Prior Years - Administrator Costs	\$127,402	Sewer Fund	General Fund
<b>TOTAL</b>	<b>\$517,402</b>		

**COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT  
AS OF JUNE 30, 2023**

	<b>Gross Property-Tax Backed Debt</b>	<b>Net Property-Tax Backed Debt</b>	<b>Percentage Applicable to Columbia City</b>	<b>Overlapping Columbia City Gross Property-Tax Backed Debt</b>	<b>Net Property-Tax Backed Debt</b>
<b>DIRECT DEBT:</b>					
City of Columbia City	\$0	\$0	100.00%	\$0	\$0
<b>OVERLAPPING DEBT:</b>					
Columbia County	\$4,981,541	\$709,382	3.75%	\$186,703	\$26,587
St. Helens School District No. 502	117,795,083	117,795,083	10.70%	12,598,302	12,598,302
Columbia River Fire & Rescue	1,835,000	1,835,000	7.81%	143,321	143,321
Northwest Regional ESD	14,486,819	13,670,000	0.23%	33,769	31,865
Port of Columbia County	10,759,814	10,759,814	4.33%	465,405	465,405
Portland Community College	714,955	669,475	13.00%	900,128	842,869
<b>TOTAL OVERLAPPING DEBT</b>	<b>\$150,573,212</b>	<b>\$145,438,754</b>		<b>\$14,327,628</b>	<b>\$14,108,349</b>
<b>TOTAL DEBT</b>	<b>\$150,573,212</b>	<b>\$145,438,754</b>		<b>\$14,327,628</b>	<b>\$14,108,349</b>
<b>Columbia City Population</b>					<b>1,935</b>
<b>Real Market Value of Columbia City</b>					<b>\$429,976,624</b>
<b>Ratio of Net Property-Tax Backed Direct Debt to Real Market Value</b>					<b>0.49%</b>
<b>Ratio of Total Net Property-Tax Backed Direct and Overlapping Debt to Real Market Value</b>					<b>3.80%</b>
<b>Per Capita Total Net Property-Tax Backed Debt</b>					<b>\$8,168</b>

**DIRECT AND OVERLAPPING DEBT  
Columbia City has No Direct Property-Tax Backed Debt**





**City of Columbia City  
2024-25 Annual Budget**

**COMPUTATION OF LEGAL DEBT MARGIN  
JUNE 30, 2024**

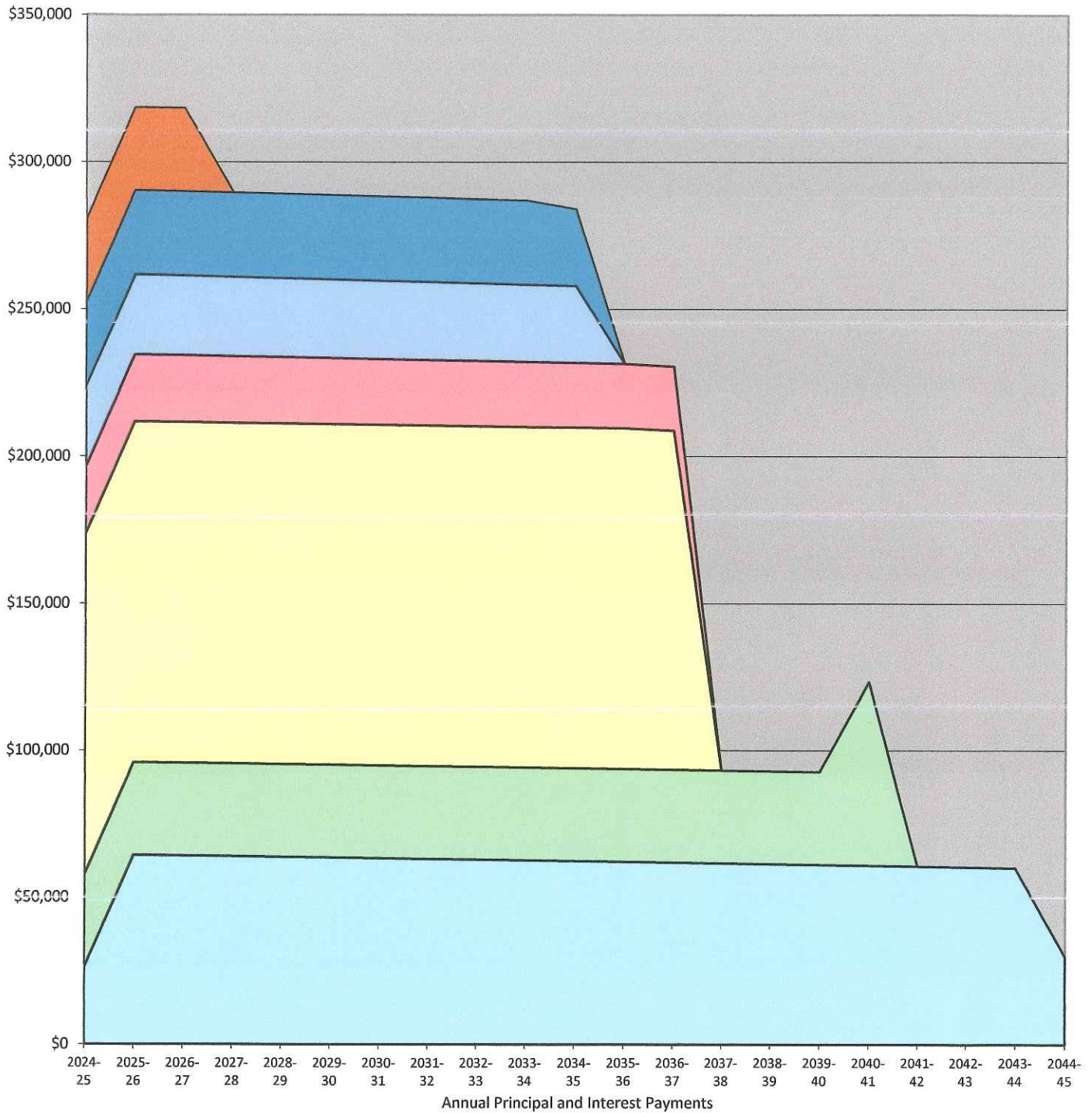
ORS 287.004 provides a debt limit of 3% of the true cash value of all taxable property within the City limits.

TRUE CASH VALUE	\$429,026,858
3% OF TRUE CASH VALUE	x        3%
<hr/>	
MAXIMUM ALLOWABLE DEBT	\$ 12,870,806
<hr/>	
NET BONDED DEBT:	
Gross Bonded Debt	\$        0
Less Amount Exempted: Sewer	\$        -0
Net Bonded Debt Subject to 3% Limit	\$        0
<hr/>	
<b>LEGAL DEBT MARGIN -</b>	
<b>AMOUNT AVAILABLE FOR FUTURE INDEBTEDNESS</b>	<b>\$ 12,870,806</b>

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

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

## DEBT MATURITY SCHEDULE Clean Water Revolving Fund Loans (CWRF) and Safe Drinking Water Loans (SDW)



<span style="color: #4682B4;">■</span> 2017 CWRF Loan 2.03% Sewer Imp.	<span style="color: #90EE90;">■</span> 2017 SDW Loan 2.26% Water Imp.
<span style="color: #FFFF00;">■</span> 2002 SDW Loan 1.00% Water Imp.	<span style="color: #FF69B4;">■</span> 2015 CWRF Loan 1.93% Sewer Imp.
<span style="color: #4682B4;">■</span> 2014 CWRF Loan 2.54% Sewer Imp	<span style="color: #4682B4;">■</span> 2013 SDW Loan 2.69% Water Imp.
<span style="color: #FF8C00;">■</span> 2008 SDW Loan 3.55% Water Imp.	

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

Fiscal Year	Safe Drinking Water Loan 2017 2.26% Interest Rate - Water Imp.	Clean Water State Revolving Fund Loan 2017 2.03% Interest Rate - Sewer Imp.	Safe Drinking Water Loan 2002 1.00% Interest Rate - Water Imp.	Clean Water State Revolving Fund Loan 2015 1.93% Interest Rate - Sewer Imp.	Clean Water State Revolving Fund Loan 2014 2.54% Interest Rate - Sewer Imp.
2024-25	31,564	26,033	115,876	22,883	27,336
2025-26	31,564	64,325	115,876	22,797	27,235
2026-27	31,564	64,123	115,876	22,710	27,131
2027-28	31,564	63,917	115,876	22,621	27,025
2028-29	31,564	63,707	115,876	22,530	26,917
2029-30	31,564	63,493	115,876	22,438	26,805
2030-31	31,564	63,274	115,876	22,343	26,690
2031-32	31,564	63,051	115,876	22,247	26,573
2032-33	31,564	62,823	115,876	22,149	26,453
2033-34	31,564	62,590	115,876	22,049	26,329
2034-35	31,564	62,353	115,876	21,947	26,198
2035-36	31,564	62,111	115,876	21,844	
2036-37	31,564	61,864	115,318	21,756	
2037-38	31,564	61,612			
2038-39	31,564	61,355			
2039-40	31,564	61,092			
2040-41	62,431	60,824			
2041-42		60,551			
2042-43		60,272			
2043-44		59,988			
2044-45		29,931			
<b>TOTALS</b>	<b>\$567,457</b>	<b>\$1,239,289</b>	<b>\$1,505,830</b>	<b>\$290,314</b>	<b>\$294,692</b>

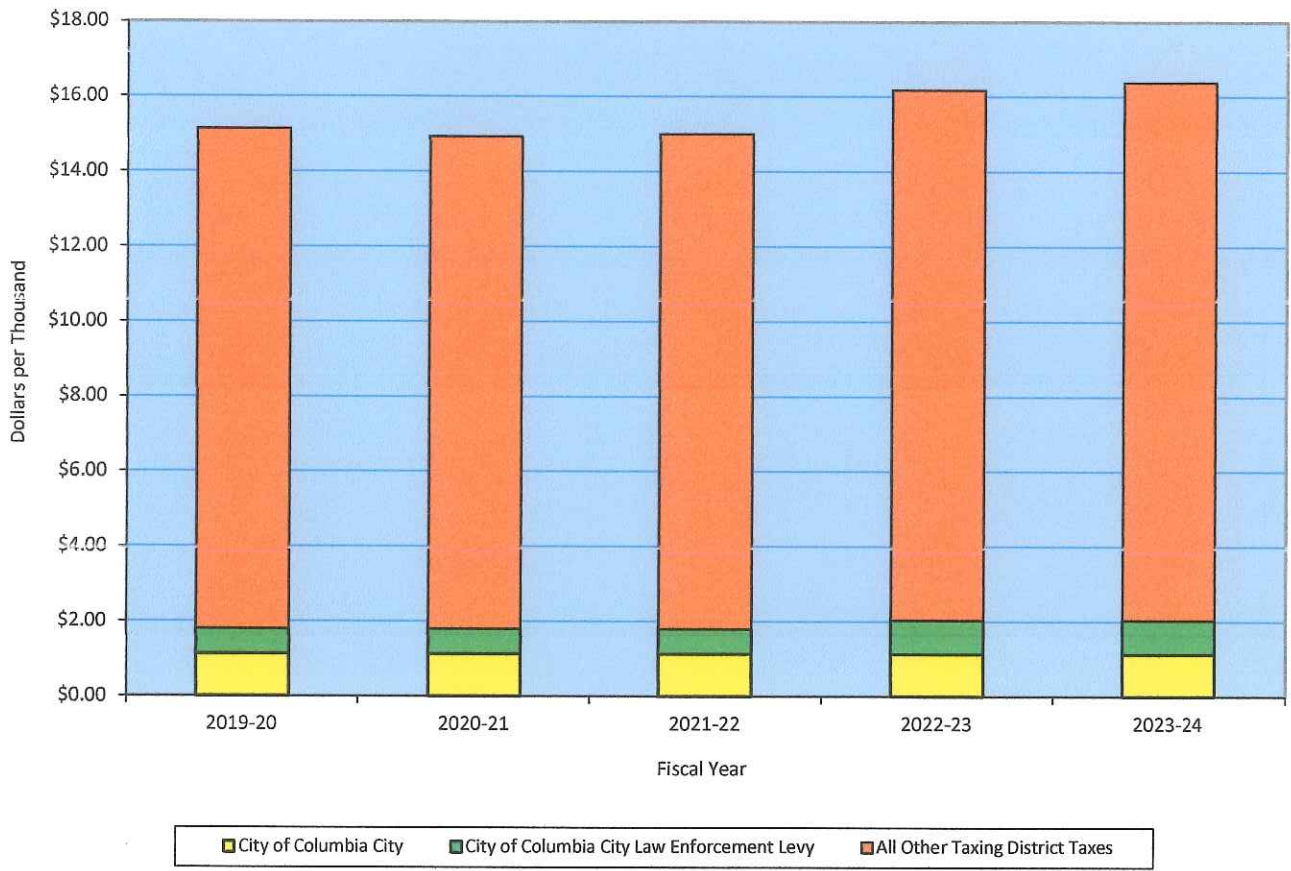


Safe Drinking Water Loan 2013 2.69% Interest Rate - Water Imp.	Safe Drinking Water Loan 2008 3.55% Interest Rate - Water Imp.	Total Annual Payments - Principal and Interest
28,565	28,272	\$280,529
28,565	28,272	\$318,634
28,565	28,272	\$318,241
28,565		\$289,568
28,565		\$289,159
28,565		\$288,741
28,565		\$288,312
28,565		\$287,876
28,565		\$287,430
28,565		\$286,973
26,124		\$284,062
		\$231,395
		\$230,502
		\$93,176
		\$92,919
		\$92,656
		\$123,255
		\$60,551
		\$60,272
		\$59,988
		\$29,931
<b>\$311,774</b>	<b>\$84,816</b>	<b>\$4,294,172</b>

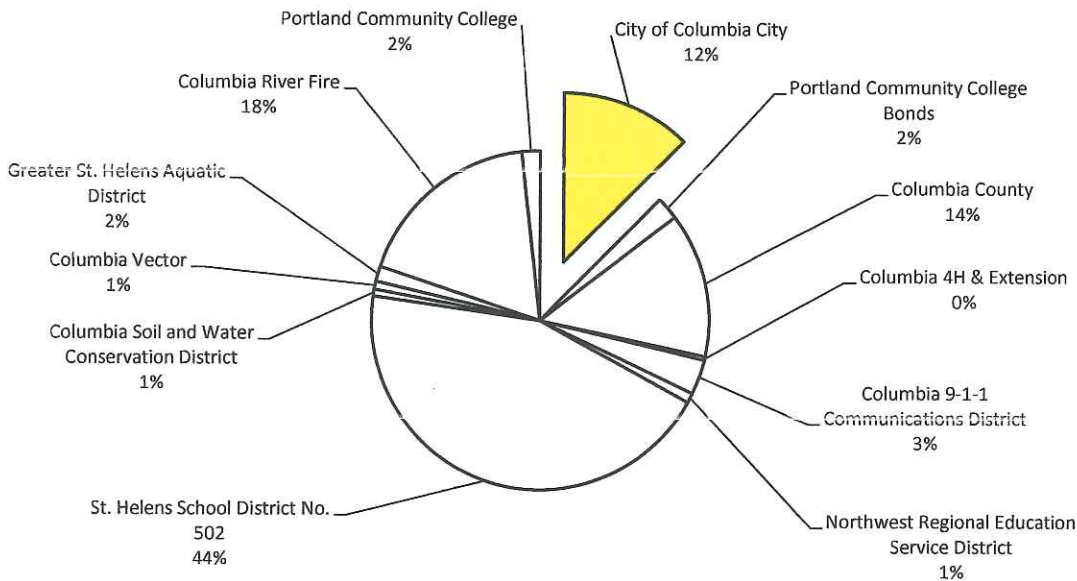
**CONSOLIDATED TAX RATES**  
**PER \$1,000 OF ASSESSED VALUE**  
**LAST FIVE FISCAL YEARS**

TAXING DISTRICT	2019-20	2020-21	2021-22	2022-23	2023-24
<b>General Government:</b>					
City of Columbia City	\$1.1346	\$1.1346	\$1.1346	\$1.1346	\$1.1346
City of Columbia City Law Enforcement Levy	0.6700	0.6700	0.6700	0.9000	0.9000
Columbia County	1.3087	1.3276	1.3937	1.3938	1.3956
Columbia County Jail Operations - Local Option Levy	0.5797	0.5797	0.5797	0.5797	0.5797
Columbia County Patrol Enforcement - Local Option Levy					0.2900
Columbia 4H & Extension	0.0536	0.0544	0.0571	0.0571	0.0571
Columbia 9-1-1 Communications District	0.2395	0.2430	0.2551	0.2551	0.2554
Columbia 9-1-1 - Local Option Levy	0.2900	0.2900	0.2900	0.2900	0.2900
Columbia Vector	0.1187	0.1207	0.1277	0.1277	0.1279
Greater St. Helens Aquatic District	0.2347	0.2347	0.2347	0.2347	0.2347
Port of Columbia County	0.0822	0.0000	0.0000	0.0000	0.0000
Columbia Soil and Water Conservation District	0.0938	0.0952	0.0999	0.0999	0.1000
Columbia River Fire	2.9731	2.9731	2.9731	2.9731	2.9731
CCDA - Colco Development Agency	0.1376	0.1025	0.0027	0.0026	
<b>Total All Other Government</b>	<b>\$7.9162</b>	<b>\$7.8255</b>	<b>\$7.8183</b>	<b>\$8.0483</b>	<b>\$8.3381</b>
<b>Schools:</b>					
Northwest Regional Education Service District	0.1443	0.1464	0.1536	0.1536	0.1538
St. Helens School District No. 502	5.0297	5.0297	5.0297	5.0297	5.0297
Portland Community College	0.2828	0.2828	0.2828	0.2828	0.2828
<b>Total School Taxes</b>	<b>\$5.4568</b>	<b>\$5.4589</b>	<b>\$5.4661</b>	<b>\$5.4661</b>	<b>\$5.4663</b>
<b>Exempt Bonds:</b>					
St. Helens School District No. 502 Bonds	1.3577	1.2463	1.3310	2.2786	2.2153
Portland Community College Bonds	0.4022	0.3970	0.3803	0.3867	0.3560
<b>Total Bonds</b>	<b>\$1.7599</b>	<b>\$1.6433</b>	<b>\$1.7113</b>	<b>\$2.6653</b>	<b>\$2.5713</b>
<b>Total Taxes</b>	<b>\$15.1329</b>	<b>\$14.9277</b>	<b>\$14.9957</b>	<b>\$16.1797</b>	<b>\$16.3757</b>

**COLUMBIA CITY  
CONSOLIDATED PROPERTY TAX RATES  
FIVE YEAR TREND - AFTER COMPRESSION**



**Columbia City's Share of  
2023-24 Property Tax**

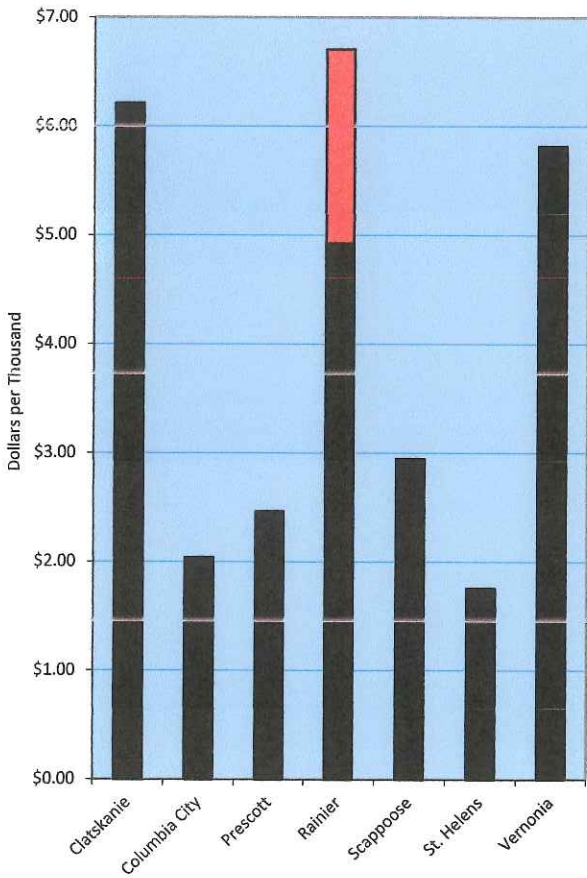




## 2023-24 PROPERTY TAX RATES COMPARISON OF CITIES WITHIN COLUMBIA COUNTY

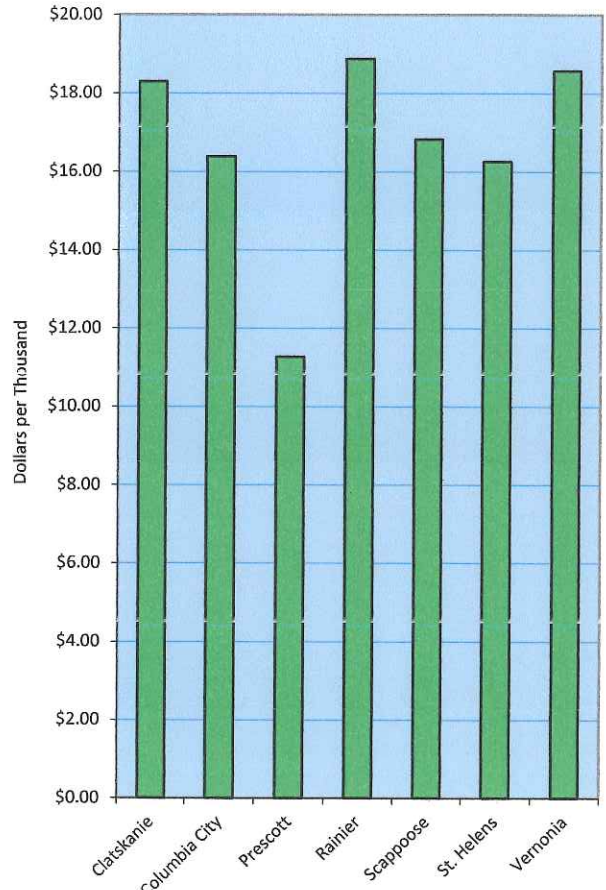
City	Rate Per \$1,000 of Assessed Value		
	City Tax Levy	City Bond Levy	Total Consolidated Tax Rate
Clatskanie	\$6.2088		\$18.2966
Columbia City	\$2.0346		\$16.3757
Prescott	\$2.4586		\$11.2650
Rainier	\$4.9202	\$1.7840	\$18.8710
Scappoose	\$2.9434		\$16.8246
St. Helens	\$1.7557		\$16.2489
Vernonia	\$5.8163		\$18.5716

**2023-24 PROPERTY TAX LEVIES**



Cities within Columbia County  
 City Tax Levy   
 City Bond Levy

**2023-24 CONSOLIDATED PROPERTY TAX RATES**

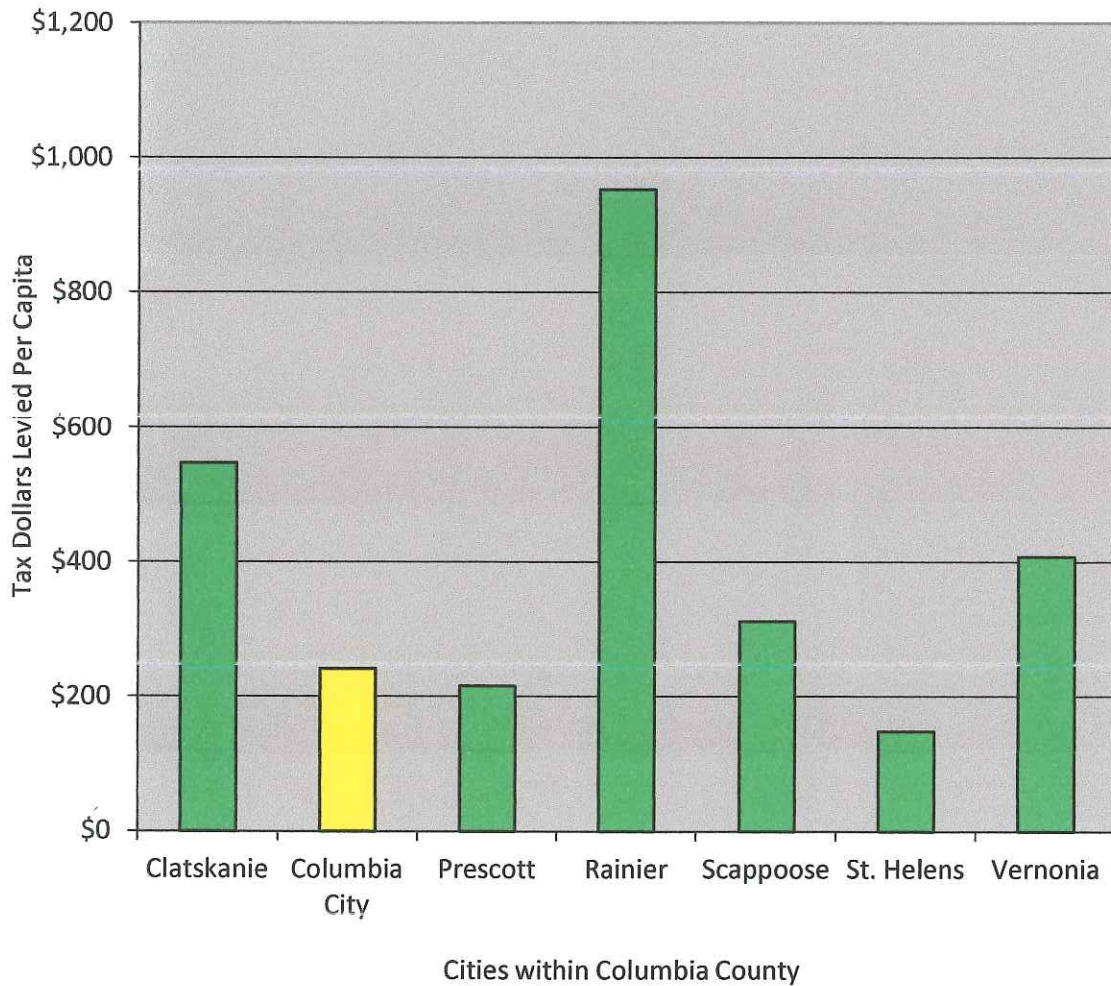


Cities within Columbia County  
 Total Consolidated Tax Rate

**2023-24 PROPERTY TAX LEVIED PER CAPITA  
COMPARISON OF CITIES WITHIN COLUMBIA COUNTY**

City	City Tax Levied Per Capita	City Population	Tax Levy Authority
Clatskanie	\$546.83	1,767	\$966,246.74
Columbia City	\$241.51	1,935	\$467,329.75
Prescott	\$215.26	82	\$17,651.34
Rainier	\$952.93	1,933	\$1,842,019.97
Scappoose	\$312.17	8,254	\$2,576,639.94
St. Helens	\$148.46	15,009	\$2,228,196.50
Vernonia	\$407.95	2,426	\$989,690.31

General Government  
Tax Levied Per Capita  
by Columbia County Cities 2023-24





		GENERAL FUND REVENUES AND OTHER RESOURCES							
		DETAIL							
Line		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted	
01	FUND BALANCE								
271000	Beginning Fund Balance	18,264	104,732	339,266	314,926	322,398			
	TOTAL FUND BALANCE	18,264	104,732	339,266	314,926	322,398	0	0	
	TAXES								
311000	Current Property Tax	359,747	422,552	394,327	444,897	467,142			
311100	Property Tax - Prior Years	7,995	8,865	6,761	8,100	8,181			
	TOTAL TAXES	367,742	431,417	401,088	452,997	475,323	0	0	
	LICENSES, PERMITS AND FEES								
321300	In Lieu of Tax Fees	8,124	8,611	8,368	8,921	9,189			
321400	In Lieu of Franchise Fees	56,628	57,302	45,320	57,016	59,103			
321500	Franchise Fees	131,573	140,812	124,095	145,890	148,807			
321600	Business Licenses	17,430	17,076	17,304	17,000	17,000			
321700	Liquor License Application Fees	35	0	52	70	35			
321800	Short Term Rental Tax	2,651	42	824	500	500			
321900	School Excise Tax Fees	35,200	3,723	1,452	1,061	1,500			
322100	Building Permit Fees	66,423	11,520	5,150	14,000	10,000			
322200	Mechanical Permit Fees	3,686	8,815	2,884	2,600	2,600			
322300	Plumbing Permit Fees	4,749	2,119	1,545	2,500	2,500			
322400	Land Use Fees	5,964	2,080	3,090	2,000	2,000			
322500	Right of Way Fees	1,010	320	500	50	100			
322600	Vehicle Towing Fees	100	50	150	50	50			
322700	Engineering Review Fees	1,577	295	3,000	925	500			
322800	Building Permit Tech Fees	2,435	788	250	600	500			
322900	City Admin Permit Fee	4,389	3,150	1,545	2,400	2,000			
	TOTAL LICENSES, PERMITS AND FEES	341,974	256,703	215,529	255,583	256,384	0	0	
	INTERGOVERNMENTAL REVENUE								
331300	DLCD Planning Grant	0	0	0	2,000	0			
333000	ARPA Funds	224,558	224,558	231,040	0	0			
333300	Oregon Parks & Rec Dept Local Gov Grant	0	14,270	0	13,739	30,000			
335000	State Revenue Sharing	21,346	22,146	13,000	22,000	22,000			
335600	Cigarette Tax	1,633	1,440	1,500	1,200	1,384			
335700	Alcohol Tax	36,902	38,360	26,000	36,000	41,099			
335900	Marijuana Tax	2,527	2,526	1,854	2,600	2,670			
	TOTAL INTERGOVERNMENTAL REVENUE	286,966	303,300	273,394	77,539	97,153	0	0	
	FINES								
351000	Fines	14,886	9,361	14,420	7,000	10,000			
	TOTAL FINES	14,886	9,361	14,420	7,000	10,000	0	0	
	MISCELLANEOUS REVENUE								
361000	Interest	934	9,104	1,200	18,318	16,000			
362900	Communication Site Rent	0	3,114	2,500	3,647	3,756			
363100	Community Hall Rental	29,060	19,200	26,000	19,500	20,000			
363200	Mineral Royalties	0	549	950	450	450			
365200	Celebration Proceeds	(64)	(26)	150	2,731	3,000			
365300	Miscellaneous	4,881	1,238	1,300	3,600	1,600			
365400	Spring Cleanup	261	433	0	350	350			
365500	DAR Park Maintenance Contribution	0	0	1,200	750	0			
365600	Shop with a Cop Donations	7,310	2,222	2,500	6,918	2,500			
365800	Veterans Park Donations	121	71	100	64	100			
366000	Veterans Park Engraved Brick Sales	1,000	525	0	0	0			
366100	Community Hall Capital Campaign	0	0	2,500	2,600	2,600			
	TOTAL MISCELLANEOUS REVENUE	43,503	36,430	38,400	58,928	50,356	0	0	
	INTERFUND TRANSFERS IN								
390200	Transfer in from Equipment Reserve Fund	0	0	0	0	4,500			
390300	Transfer in from Street Fund	0	0	49,853	49,853	0			
390500	Transfer in from Water Fund	0	0	0	0	33,000			
390600	Transfer in from Sewer Fund	0	0	0	0	127,402			
	TOTAL INTERFUND TRANSFERS IN	0	0	49,853	49,853	164,902	0	0	
	<b>TOTAL REVENUES &amp; OTHER RESOURCES</b>	<b>1,073,335</b>	<b>1,141,943</b>	<b>1,331,950</b>	<b>1,216,826</b>	<b>1,376,516</b>	<b>0</b>	<b>0</b>	



City of Columbia City 2024-25 Budget

		GENERAL FUND EXPENDITURE DETAIL ADMINISTRATION DEPARTMENT				2024-25	2024-25	2024-25
Line		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
01								
01	PERSONAL SERVICES							
110000	Regular Services	85,428	164,489	146,288	137,647	128,026		
130000	Overtime	336	367	415	395	400		
210000	Group Insurance	25,948	40,326	26,595	27,692	24,010		
220000	Social Security	6,186	12,054	11,725	10,754	9,967		
230000	Retirement Contributions	18,149	33,631	32,285	31,889	29,718		
250000	Unemployment Compensation	79	155	1,240	138	128		
260000	Workers' Compensation	185	124	1,455	532	531		
270000	Leave Tax	0	0	0	841	779		
295000	Accrued Leave	0	0	4,997	2,538	1,862		
	TOTAL PERSONAL SERVICES	136,311	251,146	225,000	212,426	195,421	0	0
02	MATERIALS AND SERVICES							
331000	Auditing Services	2,007	1,392	2,026	2,521	2,600		
333000	Legal Services	767	3,574	3,296	2,500	3,500		
334000	Engineering Services	3,536	2,780	4,000	1,000	2,500		
335000	Planning Consultant Services	13,488	9,684	10,000	7,500	10,000		
412000	School Excise Tax	33,792	3,566	6,493	1,050	1,440		
431000	Building Maintenance	3,124	5,278	4,841	4,774	5,000		
432000	Equipment Maintenance	7,869	9,294	10,000	8,200	8,500		
433000	Community Hall Maintenance	7,016	8,312	7,500	8,600	9,000		
520000	Insurance and Bonds	2,643	3,101	3,400	3,359	3,800		
540000	Legal Notices	340	120	500	400	400		
581000	Travel and Training	0	70	200	2,500	2,500		
582000	Mayor, Council & Commission Travel	0	225	500	500	1,000		
583000	Dues, Subscriptions and Programs	3,156	4,631	5,000	8,000	6,800		
611000	Office Supplies	1,163	922	1,000	1,000	1,000		
612000	Postage	1,237	1,545	1,000	1,200	1,500		
613000	Telephone and Internet Services	1,790	1,518	1,500	2,045	2,000		
615000	Materials and Supplies	927	2,335	2,500	1,500	1,500		
621000	Natural Gas	231	320	350	350	350		
622000	Electricity	576	638	700	819	850		
652000	Citation Refunds	0	0	50	0	0		
626000	Gasoline	362	364	360	423	450		
658000	Library Support/Donations	1,027	1,097	1,200	3,540	4,548		
658800	Other Donations	0	2,807	0	500	500		
659100	St. Helens Senior Center Donation	500	0	500	500	500		
659200	Columbia Pacific Food Bank Donation	500	0	500	500	500		
659400	Col County Emergency Manager Support	4,922	4,923	5,000	4,923	4,923		
659800	Columbia County Economic Dev Support	5,000	250	0	0	2,875		
660000	Miscellaneous	2,345	3,826	3,700	3,500	3,500		
	TOTAL MATERIALS AND SERVICES	98,318	72,572	76,116	71,704	82,036	0	0
03	CAPITAL OUTLAY							
741000	Equipment	14,625	28,553	0	0	0		
	TOTAL CAPITAL OUTLAY	14,625	28,553	0	0	0	0	0
03	CAPITAL CONSTRUCTION							
743000	Building Improvements - Paint and Siding	63,800	28,089	0	0	39,000		
	TOTAL CAPITAL CONSTRUCTION	63,800	28,089	0	0	39,000	0	0
	TOTAL ADMINISTRATION DEPARTMENT	313,054	380,360	301,116	284,130	316,457	0	0

City of Columbia City 2024-25 Budget

		GENERAL FUND EXPENDITURE DETAIL POLICE DEPARTMENT				2024-25	2024-25	2024-25
Line		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
02								
01	PERSONAL SERVICES							
110000	Regular Services	244,350	153,066	174,900	164,792	196,674		
130000	Overtime	3,274	3,147	2,000	4,000	4,000		
210000	Group Insurance	57,057	44,335	42,000	43,509	45,434		
220000	Social Security	19,090	11,890	13,000	1,643	14,983		
230000	Retirement Contributions	64,296	46,028	57,000	61,511	60,412		
250000	Unemployment Compensation	249	155	500	160	191		
260000	Workers' Compensation	1,164	1,351	2,000	3,323	3,956		
295000	Accrued Leave	0	0	8,600	4,735	4,736		
	TOTAL PERSONAL SERVICES	389,480	259,972	300,000	283,673	330,386	0	0
02	MATERIALS AND SERVICES							
331000	Auditing Services	2,635	1,019	1,300	2,741	2,900		
333000	Legal Services	425	522	500	500	1,000		
335000	Contractual Services	963	0	3,000	0	500		
431000	Building Maintenance	1,671	1,648	1,500	1,650	1,700		
432000	Equipment Maintenance	6,084	6,306	8,000	7,500	6,800		
435000	Vehicle Maintenance	760	619	1,000	9,000	2,500		
520000	Insurance and Bonds	20,391	23,198	24,000	18,000	19,000		
540000	Legal Notices	0	0	100	100	100		
581000	Travel and Training	747	0	4,700	2,500	4,500		
583000	Dues and Subscriptions	2,155	900	2,500	2,000	1,000		
611000	Office Supplies	383	307	300	350	350		
612000	Postage	505	569	400	600	500		
613000	Telephone and Internet Services	3,129	2,472	2,500	2,600	2,700		
615000	Materials and Supplies	4,162	4,382	6,000	6,000	8,000		
616000	Uniforms/PPE	0	714	2,600	2,500	2,500		
621000	Natural Gas	77	107	140	120	140		
622000	Electricity	72	80	100	105	115		
626000	Gasoline	7,277	5,505	6,000	7,100	8,000		
650000	Shop with a Cop Program	6,000	4,000	2,500	2,500	3,936		
660000	Miscellaneous	377	105	200	100	100		
	TOTAL MATERIALS AND SERVICES	57,813	52,453	67,340	65,966	66,341	0	0
03	CAPITAL OUTLAY							
741000	Equipment	19,226	0	82,000	66,300	0	0	0
	TOTAL CAPITAL OUTLAY	19,226	0	82,000	66,300	0	0	0
03	CAPITAL CONSTRUCTION							
743000	Building Improvements	14,399	0	0	0	10,000	0	0
	TOTAL CAPITAL CONSTRUCTION	14,399	0	0	0	10,000	0	0
	<b>TOTAL POLICE DEPARTMENT</b>	<b>480,918</b>	<b>312,425</b>	<b>449,340</b>	<b>415,939</b>	<b>406,727</b>	<b>0</b>	<b>0</b>



City of Columbia City 2024-25 Budget

		GENERAL FUND						
		EXPENDITURE DETAIL						
		BUILDING DEPARTMENT						
Line		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
03								
01	PERSONAL SERVICES							
110000	Regular Services	10,333	10,778	14,850	11,071	11,627		
210000	Group Insurance	4,028	4,024	4,409	4,102	4,266		
220000	Social Security	790	822	865	889	932		
230000	Retirement Contributions	2,138	2,223	2,266	2,566	2,689		
250000	Unemployment Compensation	10	11	75	11	12		
260000	Workers' Compensation	64	20	100	9	10		
295000	Accrued Leave	0	0	430	551	551		
	TOTAL PERSONAL SERVICES	17,363	17,878	22,995	19,199	20,087	0	0
02	MATERIALS AND SERVICES							
331000	Auditing Services	219	143	175	270	280		
332000	Building Official Services	59,315	20,705	35,000	21,450	35,000		
333000	Legal Services	0	0	0	100	500		
334000	Engineering Services	0	0	0	0	500		
335000	Other Contractual Services	953	718	1,000	1,000	1,000		
431000	Building Maintenance	231	201	200	250	250		
432000	Equipment Maintenance	1,264	1,851	9,200	1,000	1,500		
520000	Insurance and Bonds	384	444	500	450	475		
581000	Travel and Training	0	0	0	0	500		
583000	Dues, Subscriptions and Programs	0	0	0	100	1,500		
611000	Office Supplies	383	307	300	400	400		
612000	Postage	491	523	350	500	500		
613000	Telephone and Internet Services	436	397	500	450	500		
615000	Materials and Supplies	282	19	200	200	200		
621000	Natural Gas	77	106	150	150	150		
622000	Electricity	72	79	200	100	100		
660000	Miscellaneous	613	1,360	1,550	785	1,050		
	TOTAL MATERIALS AND SERVICES	64,720	26,853	49,325	27,205	44,405	0	0
	<b>TOTAL BUILDING DEPARTMENT</b>	<b>82,083</b>	<b>44,731</b>	<b>72,320</b>	<b>46,404</b>	<b>64,492</b>	<b>0</b>	<b>0</b>



City of Columbia City 2024-25 Budget

		GENERAL FUND EXPENDITURE DETAIL PARK MAINTENANCE				2024-25	2024-25	2024-25
Line		2021-22	2022-23	2023-24	2023-24	Proposed	Approved	Adopted
Item	Account Description	Actual	Actual	Adopted	Estimated			
04								
01	PERSONAL SERVICES							
110000	Regular Services	32,569	37,311	60,905	59,512	64,344		
120000	Extra Labor	0	0	15,000	0	0		
130000	Overtime	223	229	250	715	715		
210000	Group Insurance	13,618	16,979	27,450	26,963	28,039		
220000	Social Security	2,212	2,220	2,575	4,898	5,268		
230000	Retirement Contributions	5,582	7,311	6,695	14,137	15,204		
250000	Unemployment Compensation	28	27	175	60	64		
260000	Workers' Compensation	226	134	1,000	1,383	1,487		
295000	Accrued Leave	0	0	950	3,798	3,798		
	TOTAL PERSONAL SERVICES	54,458	64,211	115,000	111,466	118,919	0	0
02	MATERIALS AND SERVICES							
331000	Auditing Services	878	286	600	860	900		
333000	Legal Services	0	0	0	113	500		
335000	Other Contractual Services	7,326	10,885	12,000	6,500	44,000		
432000	Equipment Maintenance	716	1,740	1,751	850	1,000		
435000	Vehicle Maintenance	0	25	0	500	2,000		
520000	Insurance and Bonds	1,476	1,508	1,648	1,648	1,700		
540000	Legal Notices/Advertising	0	0	0	50	100		
615000	Materials and Supplies	8,616	5,241	8,000	5,000	8,000		
616000	Uniforms/PPE	23	44	51	200	200		
622000	Electricity	891	912	1,000	1,340	1,400		
626000	Gasoline	362	364	412	430	475		
660000	Miscellaneous	232	25	100	75	100		
	TOTAL MATERIALS AND SERVICES	20,520	21,030	25,562	17,566	60,375	0	0
03	CAPITAL OUTLAY							
741000	Equipment	0	0	22,000	17,000	5,000	0	0
	TOTAL CAPITAL OUTLAY	0	0	22,000	17,000	5,000	0	0
	CAPITAL CONSTRUCTION							
751000	McBride Creek Trail System	17,569	4,260	0	1,923	0		
	TOTAL CAPITAL CONSTRUCTION	17,569	4,260	0	1,923	0	0	0
	<b>TOTAL PARKS MAINTENANCE DEPT.</b>	<b>92,547</b>	<b>89,501</b>	<b>162,562</b>	<b>147,955</b>	<b>184,294</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		GENERAL FUND EXPENDITURE DETAIL NON-DEPARTMENTAL						
Line Item	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
05								
06	INTERFUND TRANSFERS OUT							
808500	Transfer out to Street Fund	0	0	0	0	17,000	0	0
809000	Transfer out to Water Fund	0	0	0	0	77,000	0	0
809500	Transfer out to Sewer Fund	0	0	0	0	33,000	0	0
	TOTAL INTERFUND TRANSFERS OUT	0	0	0	0	127,000	0	0
07	CONTINGENCY							
900000	Contingency	0	0	1,258	0	137,696		
	TOTAL CONTINGENCY	0	0	1,258	0	137,696	0	0
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	345,354	0	139,851		
	TOTAL UNAPPROPRIATED	0	0	345,354	0	139,851	0	0
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>0</b>	<b>0</b>	<b>346,612</b>	<b>0</b>	<b>404,546</b>	<b>0</b>	<b>0</b>
	<b>TOTAL GENERAL FUND</b>	<b>968,602</b>	<b>827,017</b>	<b>1,331,950</b>	<b>894,428</b>	<b>1,376,516</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		EQUIPMENT RESERVE FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line	Account Description	2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Item		Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
02	FUND BALANCE							
271000	Beginning Fund Balance	60,378	60,660	59,300	62,294	65,239		
	TOTAL FUND BALANCE	60,378	60,660	59,300	62,294	65,239	0	0
	MISCELLANEOUS REVENUE							
361000	Interest	282	1,634	700	2,982	2,500		
	TOTAL MISCELLANEOUS REVENUE	282	1,634	700	2,982	2,500	0	0
	<b>TOTAL REVENUES &amp; OTHER RESOURCES</b>	<b>60,660</b>	<b>62,294</b>	<b>60,000</b>	<b>65,276</b>	<b>67,739</b>	<b>0</b>	<b>0</b>



City of Columbia City 2024-25 Budget

		EQUIPMENT RESERVE FUND						
		EXPENDITURE DETAIL						
Line		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
02								
06	INTERFUND TRANSFERS OUT							
807000	To General Fund - Police	0	0	0	0	0	0	0
807100	To General Fund - Administration	0	0	0	0	0	0	0
807200	To General Fund - Parks	0	0	0	0	4,500	0	0
807500	To Street Fund	0	0	0	0	4,500	0	0
809000	To Water Fund	0	0	0	0	13,500	0	0
809500	To Sewer Fund	0	0	0	0	7,500	0	0
	TOTAL INTERFUND TRANSFERS OUT	0	0	0	0	30,000	0	0
08	RESERVE							
920000	Reserve for Administration	0	0	0	0	6,525		
930000	Reserve for Police	0	0	0	0	9,744		
935000	Reserve for Building	0	0	0	0	905		
940000	Reserve for Parks	0	0	10,000	0	111		
950000	Reserve for Streets	0	0	10,000	0	5,940		
960000	Reserve for Water	0	0	20,000	0	5,437		
970000	Reserve for Sewer	0	0	20,000	0	9,077		
	TOTAL RESERVE	0	0	60,000	0	37,739	0	0
	<b>TOTAL EQUIPMENT RESERVE FUND</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>67,739</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		STREET FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
05	FUND BALANCE							
271000	Beginning Fund Balance	330,900	419,913	387,131	446,421	419,895		
	TOTAL FUND BALANCE	330,900	419,913	387,131	446,421	419,895	0	0
	LICENSES, PERMITS AND FEES							
322600	Driveway Access Permit Fees	15	0	20	15	15		
322700	Engineering Review Fees	0	0	0	441	500		
	TOTAL LICENSES, PERMITS AND FEES	15	0	20	456	515	0	0
	INTERGOVERNMENTAL REVENUE							
331400	SCA Grant	0	0	250,000	0	250,000		
335400	State Highway Tax	157,507	153,676	155,121	151,495	153,542		
	TOTAL INTERGOVERNMENTAL REVENUE	157,507	153,676	405,121	151,495	403,542	0	0
	MISCELLANEOUS REVENUE							
361000	Interest	1,670	11,961	1,200	24,105	20,000		
365300	Miscellaneous	0	205	300	50	300		
	TOTAL MISCELLANEOUS REVENUE	1,670	12,166	1,500	24,155	20,300	0	0
	INTERFUND TRANSFERS IN							
390300	Transfer in from General Fund	0	0	0	0	17,000	0	0
390400	Transfer in from Equipment Reserve Fund	0	0	0	0	4,500	0	0
	TOTAL INTERFUND TRANSFERS IN	0	0	0	0	21,500	0	0
	<b>TOTAL REVENUES &amp; OTHER RESOURCES</b>	<b>490,092</b>	<b>585,755</b>	<b>793,772</b>	<b>622,527</b>	<b>865,752</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		STREET FUND EXPENDITURE DETAIL MAINTENANCE AND REPAIR DEPARTMENT						
Line		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
05								
01	PERSONAL SERVICES							
110000	Regular Services	24,110	36,296	35,140	32,995	36,021		
130000	Overtime	357	413	400	399	400		
210000	Group Insurance	6,664	8,876	10,695	9,011	8,292		
220000	Social Security	1,797	2,695	2,000	2,602	2,834		
230000	Retirement Contributions	4,793	7,507	8,665	7,734	8,410		
250000	Unemployment Compensation	23	35	100	33	36		
260000	Workers' Compensation	161	160	2,500	690	729		
295000	Accrued Leave	0	0	500	625	626		
	TOTAL PERSONAL SERVICES	37,905	55,982	60,000	54,089	57,348	0	0
02	MATERIALS AND SERVICES							
331000	Auditing Services	659	568	375	865	900		
333000	Legal Services	0	0	0	200	500		
334000	Engineering Services	0	0	0	500	500		
335000	Other Contractual Services	8,493	10,531	9,000	9,000	10,000		
431000	Building Maintenance	360	266	300	1,360	1,500		
432000	Equipment Maintenance	2,226	2,190	3,500	2,300	2,500		
435000	Vehicle Maintenance	668	353	1,000	1,000	1,000		
435100	Streetlight Maintenance	4,325	5,582	7,000	500	750		
451000	Street Surface Preservation/Resurfacing	0	0	184,332	49,000	45,000		
520000	Insurance and Bonds	2,448	2,610	2,700	2,745	3,000		
540000	Legal Notices	0	0	100	50	100		
581000	Travel and Training	0	0	0	250	500		
583000	Dues, Subscriptions, Programs	183	190	250	500	200		
611000	Office Supplies	192	154	175	200	200		
612000	Postage	196	209	200	220	235		
613000	Telephone and Internet Services	1,029	982	1,100	1,275	1,300		
614000	Signs	0	0	0	0	1,000		
615000	Materials and Supplies	1,333	3,757	4,635	4,000	4,200		
616000	Uniforms/PPE	35	47	50	50	150		
622000	Electricity	10,529	9,522	10,000	6,300	6,500		
626000	Gasoline	1,116	1,110	2,000	1,325	1,350		
660000	Miscellaneous	45	15	100	50	100		
	TOTAL MATERIALS AND SERVICES	33,837	38,086	226,817	81,690	81,485	0	0
03	CAPITAL OUTLAY							
741000	Equipment	0	0	17,000	17,000	4,500	0	0
	TOTAL CAPITAL OUTLAY	0	0	17,000	17,000	4,500	0	0
	<b>TOTAL MAINTENANCE &amp; REPAIR DEPT.</b>	<b>71,742</b>	<b>94,068</b>	<b>303,817</b>	<b>152,779</b>	<b>143,333</b>	<b>0</b>	<b>0</b>



City of Columbia City 2024-25 Budget

		STREET FUND EXPENDITURE DETAIL CAPITAL CONSTRUCTION DEPARTMENT				2024-25	2024-25	2024-25
Line		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
05								
04	CAPITAL CONSTRUCTION							
751400	Streetlight Improvements	0	33,626	0	0	0	0	0
751600	Pavement Restoration	0	0	0	0	250,000	0	0
	<b>TOTAL CAPITAL CONSTRUCTION</b>	<b>0</b>	<b>33,626</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>
	<b>TOTAL CAPITAL CONSTRUCTION DEPT.</b>	<b>0</b>	<b>33,626</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		STREET FUND EXPENDITURE DETAIL NON-DEPARTMENTAL				2024-25	2024-25	2024-25
Line		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
05								
06	INTERFUND TRANSFERS OUT							
806900	Transfer out to General Fund	0	0	49,853	49,853	0	0	0
	<b>TOTAL INTERFUND TRANSFERS OUT</b>	<b>0</b>	<b>0</b>	<b>49,853</b>	<b>49,853</b>	<b>0</b>	<b>0</b>	<b>0</b>
07	CONTINGENCY							
900000	Contingency	0	0	27,831	0	20,825		
	<b>TOTAL CONTINGENCY</b>	<b>0</b>	<b>0</b>	<b>27,831</b>	<b>0</b>	<b>20,825</b>	<b>0</b>	<b>0</b>
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	412,271	0	451,594		
	<b>TOTAL UNAPPROPRIATED</b>	<b>0</b>	<b>0</b>	<b>412,271</b>	<b>0</b>	<b>451,594</b>	<b>0</b>	<b>0</b>
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>0</b>	<b>0</b>	<b>489,955</b>	<b>49,853</b>	<b>472,419</b>	<b>0</b>	<b>0</b>
	<b>TOTAL STREET FUND</b>	<b>71,742</b>	<b>127,694</b>	<b>793,772</b>	<b>202,632</b>	<b>865,752</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		STREET DEVELOPMENT FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line Item	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
06	FUND BALANCE							
271000	Beginning Fund Balance	77,490	164,720	79,848	174,698	182,298		
	TOTAL FUND BALANCE	77,490	164,720	79,848	174,698	182,298	0	0
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	86,663	6,405	4,948	0	5,740		
	TOTAL LICENSES, PERMIT AND FEES	86,663	6,405	4,948	0	5,740	0	0
	MISCELLANEOUS REVENUE							
361000	Interest	567	3,573	808	7,600	7,000		
	TOTAL MISCELLANEOUS REVENUE	567	3,573	808	7,600	7,000	0	0
	<b>TOTAL REVENUES &amp; OTHER RESOURCES</b>	<b>164,720</b>	<b>174,698</b>	<b>85,604</b>	<b>182,298</b>	<b>195,038</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		STREET DEVELOPMENT FUND EXPENDITURE DETAIL						
Line Item	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	85,604	0	195,038		
	TOTAL UNAPPROPRIATED	0	0	85,604	0	195,038	0	0
	<b>TOTAL STREET DEVELOPMENT FUND</b>	<b>0</b>	<b>0</b>	<b>85,604</b>	<b>0</b>	<b>195,038</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		PARK DEVELOPMENT FUND REVENUES AND OTHER RESOURCES DETAIL						
Line Item	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
08	FUND BALANCE							
271000	Beginning Fund Balance	50,145	50,379	73,355	54,129	56,661		
	TOTAL FUND BALANCE	50,145	50,379	73,355	54,129	56,661	0	0
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	0	2,826	1,000	0	7,200		
	TOTAL LICENSES, PERMIT AND FEES	0	2,826	1,000	0	7,200	0	0
	MISCELLANEOUS REVENUE							
361000	Interest	234	1,384	500	2,532	2,200		
	TOTAL MISCELLANEOUS REVENUE	234	1,384	500	2,532	2,200	0	0
	<b>TOTAL REVENUES &amp; OTHER RESOURCES</b>	<b>50,379</b>	<b>54,589</b>	<b>74,855</b>	<b>56,661</b>	<b>66,061</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		PARK DEVELOPMENT FUND EXPENDITURE DETAIL						
Line Item	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
08	CAPITAL CONSTRUCTION							
730000	McBride Creek Park Area/Rivers Walk	0	460	42,455	0	5,000		
	TOTAL CAPITAL CONSTRUCTION	0	460	42,455	0	5,000	0	0
07	CONTINGENCY							
900000	Contingency	0	0	3,082	0	0	0	0
	TOTAL CONTINGENCY	0	0	3,082	0	0	0	0
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	0	29,318	0	61,061	0	0
	TOTAL UNAPPROPRIATED	0	0	29,318	0	61,061	0	0
	<b>TOTAL PARK DEVELOPMENT FUND</b>	<b>0</b>	<b>460</b>	<b>74,855</b>	<b>0</b>	<b>66,061</b>	<b>0</b>	<b>0</b>



City of Columbia City 2024-25 Budget

		STORM DRAIN DEVELOPMENT FUND REVENUES AND OTHER RESOURCES DETAIL						
Line Item	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
10	FUND BALANCE							
271000	Beginning Fund Balance	2,462	8,707	6,203	9,251	9,596		
	TOTAL FUND BALANCE	2,462	8,707	6,203	9,251	9,596	0	0
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	6,245	544	1,030	0	388		
	TOTAL LICENSES, PERMIT AND FEES	6,245	544	1,030	0	388	0	0
	MISCELLANEOUS REVENUE							
361000	Interest	0	0	0	345	300		
	TOTAL MISCELLANEOUS REVENUE	0	0	0	345	300	0	0
	<b>TOTAL REVENUES &amp; OTHER RESOURCES</b>	<b>8,707</b>	<b>9,251</b>	<b>7,233</b>	<b>9,596</b>	<b>10,284</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		STORM DRAIN DEVELOPMENT FUND EXPENDITURE DETAIL						
Line Item	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	7,233	0	10,284	0	0
	TOTAL UNAPPROPRIATED	0	0	7,233	0	10,284	0	0
	<b>TOTAL STORM DRAIN DEV. FUND</b>	<b>0</b>	<b>0</b>	<b>7,233</b>	<b>0</b>	<b>10,284</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		WATER FUND						
		REVENUES AND OTHER RESOURCES						
		DETAIL						
Line		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
12								
	FUND BALANCE							
271000	Beginning Fund Balance	(32,454)	13,249	328,860	30,404	28,074		
	TOTAL FUND BALANCE	(32,454)	13,249	328,860	30,404	28,074	0	0
	LICENSES, PERMITS AND FEES							
321600	Connection Fees	600	3,000	900	0	600		
321700	Delinquent Fees	7,805	8,000	7,800	7,326	7,500		
321800	Restoration Fees	315	295	375	300	300		
	TOTAL LICENSES, PERMIT AND FEES	8,720	11,295	9,075	7,626	8,400	0	0
	CHARGES FOR SERVICES							
340000	Water Sales	598,193	624,015	517,121	636,495	665,137		
	TOTAL CHARGES FOR SERVICES	598,193	624,015	517,121	636,495	665,137	0	0
	MISCELLANEOUS REVENUE							
361000	Interest	0	0	2,600	1,205	9,200		
365300	Miscellaneous	0	0	0	50	50		
	TOTAL MISCELLANEOUS REVENUE	0	0	2,600	1,255	9,250	0	0
	INTERFUND TRANSFERS IN							
390000	Transfer in from General Fund	0	0	0	0	77,000		
	Transfer in from Equipment Reserve Fund	0	0	0	0	13,500		
391000	Transfer in from Water Development Fund	0	0	0	0	200,000	0	0
	TOTAL INTERFUND TRANSFERS IN	0	0	0	0	290,500	0	0
		<b>574,459</b>	<b>648,559</b>	<b>857,656</b>	<b>675,780</b>	<b>1,001,361</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		WATER FUND EXPENDITURE DETAIL PRODUCTION AND DISTRIBUTION DEPARTMENT						
Line		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
12								
01	PERSONAL SERVICES							
110000	Regular Services	123,973	132,340	140,045	126,081	162,445		
130000	Overtime	1,940	2,246	3,000	2,528	2,528		
210000	Group Insurance	35,627	38,065	38,625	41,861	42,040		
220000	Social Security	9,303	9,793	10,815	10,073	12,855		
230000	Retirement Contributions	24,866	27,446	29,150	29,074	36,922		
250000	Unemployment Compensation	121	126	1,500	126	162		
260000	Workers' Compensation	350	497	2,575	1,804	1,925		
295000	Accrued Leave	0	0	5,139	3,068	3,068		
	TOTAL PERSONAL SERVICES	196,180	210,513	230,849	214,615	261,945	0	0
02	MATERIALS AND SERVICES							
331000	Auditing Services	2,416	1,991	1,500	3,413	3,500		
333000	Legal Services	0	0	0	238	500		
334000	Engineering Services	0	0	1,273	1,000	1,000		
335000	Other Contractual Services	3,386	6,608	8,240	16,000	31,000		
400000	In-Lieu-of Franchise Fees	32,018	32,210	34,266	31,824	32,779		
410000	Water Purchases	35,643	35,718	57,775	42,256	45,000		
431000	Building Maintenance	732	557	773	2,182	2,000		
432000	Equipment/Software Maintenance	6,098	8,966	10,000	10,300	12,000		
435000	Vehicle Maintenance	1,017	529	1,553	200	1,000		
520000	Insurance and Bonds	7,147	7,975	8,755	8,988	9,250		
540000	Legal Notices	0	0	134	400	400		
581000	Travel and Training	2,572	0	2,266	1,600	2,500		
583000	Dues, Subscriptions and Programs	1,938	3,522	5,665	3,560	2,500		
611000	Office Supplies	863	691	600	675	700		
612000	Postage	3,827	4,078	4,662	4,300	4,300		
613000	Telephone and Internet Services	3,002	2,793	3,605	3,100	3,500		
615000	Materials and Supplies	7,183	45,377	44,316	12,192	14,000		
616000	Uniforms	88	181	211	220	250		
617000	Treatment Chemicals	28,971	27,998	26,265	30,000	32,000		
621000	Natural Gas	193	266	309	265	300		
622000	Electricity	16,800	15,102	21,115	17,000	17,500		
626000	Gasoline	3,665	3,668	3,500	3,800	4,000		
660000	Miscellaneous	2,083	1,824	1,931	2,300	2,400		
	TOTAL MATERIALS AND SERVICES	159,642	200,054	238,714	195,813	222,379	0	0
03	CAPITAL OUTLAY							
741000	Equipment	32,675	0	40,919	33,000	13,500		
	TOTAL CAPITAL OUTLAY	32,675	0	40,919	33,000	13,500	0	0
	<b>TOTAL DISTRIBUTION MAINT. DEPT.</b>	<b>388,497</b>	<b>410,567</b>	<b>510,482</b>	<b>443,428</b>	<b>497,824</b>	<b>0</b>	<b>0</b>



		EXPENDITURE DETAIL CAPITAL CONSTRUCTION DEPARTMENT				2024-25	2024-25	2024-25
Line	Account Description	2021-22	2022-23	2023-24	2023-24	Proposed	Approved	Adopted
Item		Actual	Actual	Adopted	Estimated			
19								
04	CAPITAL CONSTRUCTION							
750300	Upper Reservoir Overflow Drain Project	0	0	0	0	20,000		
750400	SCADA Software and HMI	0	0	0	0	25,000		
	TOTAL CAPITAL CONSTRUCTION	0	0	0	0	45,000	0	0
	TOTAL CAPITAL CONSTRUCTION DEPT.	0	0	0	0	45,000	0	0

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		WATER FUND EXPENDITURE DETAIL NON-DEPARTMENTAL				2024-25	2024-25	2024-25
Line	Account Description	2021-22	2022-23	2023-24	2023-24	Proposed	Approved	Adopted
Item		Actual	Actual	Adopted	Estimated			
12								
05	DEBT SERVICE							
761500	Principal - Safe Drinking Water Loan 2002	98,826	99,815	100,813	100,813	101,821		
761600	Principal - Safe Drinking Water Loan 2008	22,147	22,933	23,747	23,747	24,590		
761800	Principal - Safe Drinking Water Loan 2013	19,744	20,275	20,821	20,821	21,381		
761900	Principal - Safe Drinking Water Loan 2017	0	0	0	20,187	20,644		
762500	Interest - Safe Drinking Water Loan 2002	17,050	16,061	15,064	15,064	14,055		
762600	Interest - Safe Drinking Water Loan 2008	6,125	5,339	4,525	4,525	3,682		
762800	Interest - Safe Drinking Water Loan 2013	8,821	8,290	7,744	7,744	7,184		
762900	Interest - Safe Drinking Water Loan 2017	0	34,873	41,686	11,377	10,921		
	TOTAL DEBT SERVICE	172,713	207,586	214,400	204,278	204,278	0	0
06	INTERFUND TRANSFERS OUT							
806000	Transfer out to General Fund	0	0	0	0	33,000	0	0
	TOTAL INTERFUND TRANSFERS OUT	0	0	0	0	33,000	0	0
07	CONTINGENCY							
900000	Contingency	0	0	132,774	0	72,649		
	TOTAL CONTINGENCY	0	0	132,774	0	72,649	0	0
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	0	0	0	148,610		
	TOTAL UNAPPROPRIATED	0	0	0	0	148,610	0	0
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>172,713</b>	<b>207,586</b>	<b>347,174</b>	<b>204,278</b>	<b>458,537</b>	<b>0</b>	<b>0</b>
	<b>TOTAL WATER FUND</b>	<b>561,210</b>	<b>618,153</b>	<b>857,656</b>	<b>647,706</b>	<b>1,001,361</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		WATER DEVELOPMENT FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
13	FUND BALANCE							
271000	Beginning Fund Balance	268,451	274,007	277,350	287,478	301,243		
	TOTAL FUND BALANCE	268,451	274,007	277,350	287,478	301,243	0	0
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	4,292	6,009	4,900	0	4,292		
	TOTAL LICENSES, PERMITS AND FEES	4,292	6,009	4,900	0	4,292	0	0
	MISCELLANEOUS REVENUE							
361000	Interest	1,263	7,462	5,300	13,765	3,028		
	TOTAL MISCELLANEOUS REVENUE	1,263	7,462	5,300	13,765	3,028	0	0
	<b>TOTAL REVENUES &amp; OTHER RESOURCES</b>	<b>274,006</b>	<b>287,478</b>	<b>287,550</b>	<b>301,243</b>	<b>308,563</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		WATER DEVELOPMENT FUND EXPENDITURE DETAIL						
		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Line		Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
Item	Account Description							
13	INTERFUND TRANSFERS OUT							
06	Transfer out to Water Fund	0	0	0	0	200,000	0	0
	TOTAL INTERFUND TRANSFERS OUT	0	0	0	0	200,000	0	0
	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	0	287,550	0	108,563	0	0
	TOTAL UNAPPROPRIATED	0	0	287,550	0	108,563	0	0
	<b>TOTAL WATER DEVELOPMENT FUND</b>	<b>0</b>	<b>0</b>	<b>287,550</b>	<b>0</b>	<b>308,563</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		SEWER FUND						
		REVENUES AND OTHER RESOURCES						
		DETAIL						
Line		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
19								
	FUND BALANCE							
271000	Beginning Fund Balance	412,313	359,308	467,015	502,847	467,156		
	TOTAL FUND BALANCE	412,313	359,308	467,015	502,847	467,156	0	0
	LICENSES, PERMITS AND FEES							
321600	Sewer Connection Fees	115	100	120	0	100		
321900	St. Helens System Development Charges	4,117	5,764	4,500	0	4,117		
322700	Engineering Review Fees	0	0	260	540	500		
	TOTAL LICENSES, PERMITS AND FEES	4,232	5,864	4,880	540	4,717	0	0
	CHARGES FOR SERVICES							
340000	Sewer Collection Fees	480,315	484,440	435,712	503,816	526,488		
	TOTAL CHARGES FOR SERVICES	480,315	484,440	435,712	503,816	526,488	0	0
	LOAN PROCEEDS							
352000	DEQ Clean Water Loan	0	148,548	850,000	802,919	0		
	TOTAL LOAN PROCEEDS	0	148,548	850,000	802,919	0	0	0
	MISCELLANEOUS REVENUE							
361000	Interest	1,725	9,609	3,500	10,707	11,110		
365300	Miscellaneous	500	650	450	712	700		
	TOTAL MISCELLANEOUS REVENUE	2,225	10,259	3,950	11,419	11,810	0	0
	INTERFUND TRANSFERS							
390000	Transfer in from General Fund	0	0	0	0	33,000		
390200	Transfer in from Equip Reserve Fund	0	0	0	0	7,500	0	0
	TOTAL INTERFUND TRANSFERS	0	0	0	0	40,500	0	0
	<b>TOTAL REVENUES &amp; OTHER RESOURCES</b>	<b>899,085</b>	<b>1,008,419</b>	<b>1,761,557</b>	<b>1,821,541</b>	<b>1,050,671</b>	<b>0</b>	<b>0</b>



City of Columbia City 2024-25 Budget

		SEWER FUND						
		EXPENDITURE DETAIL						
		COLLECTION MAINTENANCE DEPARTMENT						
Line		2021-22	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
19								
01	PERSONAL SERVICES							
110000	Regular Services	89,533	122,561	124,035	113,288	123,638		
130000	Overtime	1,152	1,330	1,350	1,804	1,804		
210000	Group Insurance	25,654	31,885	28,000	33,494	30,974		
220000	Social Security	6,668	9,069	9,500	8,947	9,766		
230000	Retirement Contributions	17,793	25,313	25,100	26,391	28,776		
250000	Unemployment Compensation	86	117	515	113	124		
260000	Workers' Compensation	259	216	500	1,190	1,266		
295000	Accrued Leave	0	0	2,000	1,862	2,214		
	<b>TOTAL PERSONAL SERVICES</b>	<b>141,145</b>	<b>190,491</b>	<b>191,000</b>	<b>187,089</b>	<b>198,562</b>	<b>0</b>	<b>0</b>
02	MATERIALS AND SERVICES							
331000	Auditing Services	2,416	1,991	1,300	3,080	3,300		
333000	Legal Services	0	0	100	240	500		
334000	Engineering Services	0	0	100	500	2,000		
335000	Other Contractual Services	47,815	58,532	60,000	54,250	60,000		
400000	In-Lieu-of Franchise Fees	24,610	25,092	28,800	25,190	26,324		
410000	Sewer Treatment Fees	91,546	98,914	102,400	114,941	116,000		
412000	St. Helens System Development Charges	0	0	1,000	18,526	4,117		
431000	Building Maintenance	732	557	600	1,950	2,000		
432000	Equipment/Software Maintenance	6,183	7,482	7,500	7,500	8,000		
435000	Vehicle Maintenance	1,003	529	500	500	1,000		
520000	Insurance and Bonds	11,294	12,368	12,772	12,971	13,360		
540000	Legal Notices	0	0	100	680	500		
581000	Travel and Training	563	1,599	1,600	700	1,600		
583000	Dues, Subscriptions and Programs	228	582	500	1,000	400		
611000	Office Supplies	862	691	600	800	800		
612000	Postage	3,827	4,078	3,000	4,200	4,300		
613000	Telephone and Internet Services	3,002	2,793	2,500	3,100	3,200		
615000	Materials and Supplies	3,064	10,879	12,000	10,100	12,000		
616000	Uniforms	88	91	103	217	250		
617000	Treatment Chemicals	7,997	13,813	13,000	12,000	14,000		
621000	Natural Gas	193	266	309	300	300		
622000	Electricity	6,242	6,306	6,000	7,350	8,000		
626000	Gasoline	1,855	1,847	1,800	2,000	2,200		
660000	Miscellaneous	989	726	800	892	900		
	<b>TOTAL MATERIALS AND SERVICES</b>	<b>214,509</b>	<b>249,136</b>	<b>257,384</b>	<b>282,987</b>	<b>285,051</b>	<b>0</b>	<b>0</b>
03	CAPITAL OUTLAY							
741000	Equipment	0	0	33,000	33,000	7,500	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>33,000</b>	<b>33,000</b>	<b>7,500</b>	<b>0</b>	<b>0</b>
	<b>TOTAL COLLECTION MAIN. DEPT.</b>	<b>355,654</b>	<b>439,627</b>	<b>481,384</b>	<b>503,076</b>	<b>491,113</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		SEWER FUND EXPENDITURE DETAIL CAPITAL CONSTRUCTION DEPARTMENT				2024-25	2024-25	2024-25
Line Item	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	Proposed	Approved	Adopted
19								
04	CAPITAL CONSTRUCTION							
750100	K Street Pump Improvements	0	0	33,500	0	60,000		
750300	Tank Replacement/Abandonment	133,277	15,271	804,000	800,812	60,000		
	TOTAL CAPITAL CONSTRUCTION	133,277	15,271	837,500	800,812	120,000	0	0
	TOTAL CAPITAL CONSTRUCTION DEPT.	133,277	15,271	837,500	800,812	120,000	0	0

City of Columbia City 2024-25 Budget

		SEWER FUND EXPENDITURE DETAIL NON-DEPARTMENTAL				2024-25	2024-25	2024-25
Line Item	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	Proposed	Approved	Adopted
19								
05	DEBT SERVICE							
761000	Principal - 2014 DEQ Clean Water Loan	18,014	18,474	18,946	18,946	19,431		
762000	Principal - 2015 DEQ Clean Water Loan	16,023	16,334	16,650	16,650	16,974		
761500	Interest - 2014 DEQ Clean Water Loan	8,124	7,664	7,192	7,192	6,707		
761600	Interest - 2015 DEQ Clean Water Loan	5,661	5,350	5,034	5,034	4,710		
761700	Interest - 2017 DEQ Clean Water Loan	0	0	0	0	26,033		
761800	Fees - 2014 DEQ Clean Water Loan	1,577	1,486	1,392	1,392	1,296		
761900	Fees - 2015 DEQ Clean Water Loan	1,447	1,366	1,283	1,283	1,199		
	TOTAL DEBT SERVICE	50,846	50,674	50,497	50,497	76,350	0	0
06	INTERFUND TRANSFERS OUT							
806000	Transfer out to General Fund	0	0	0	0	127,402		
	TOTAL INTERFUND TRANSFERS OUT	0	0	0	0	127,402	0	0
07	CONTINGENCY							
900000	Contingency	0	0	477	0	72,542		
	TOTAL CONTINGENCY	0	0	477	0	72,542	0	0
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	0	391,699	0	163,264		
	TOTAL UNAPPROPRIATED	0	0	391,699	0	163,264	0	0
	TOTAL NON-DEPARTMENTAL	50,846	50,674	442,673	50,497	439,558	0	0
	TOTAL SEWER FUND	539,777	505,572	1,761,557	1,354,385	1,050,671	0	0



City of Columbia City 2024-25 Budget

		SEWER DEVELOPMENT FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line Item	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
22	FUND BALANCE							
271000	Beginning Fund Balance	5,466	7,119	5,669	9,614	10,074		
	TOTAL FUND BALANCE	5,466	7,119	5,669	9,614	10,074	0	0
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	1,623	2,272	1,672	0	1,623		
	TOTAL LICENSES, PERMITS AND FEES	1,623	2,272	1,672	0	1,623	0	0
	MISCELLANEOUS REVENUE							
361000	Interest	29	223	77	460	400		
	TOTAL MISCELLANEOUS REVENUE	29	223	77	460	400	0	0
	<b>TOTAL REVENUES &amp; OTHER RESOURCES</b>	<b>7,118</b>	<b>9,614</b>	<b>7,418</b>	<b>10,074</b>	<b>12,097</b>	<b>0</b>	<b>0</b>

City of Columbia City 2024-25 Budget

		SEWER DEVELOPMENT FUND EXPENDITURE DETAIL						
Line Item	Account Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	0	7,418	0	12,097		
	TOTAL UNAPPROPRIATED	0	0	7,418	0	12,097	0	0
	<b>TOTAL SEWER DEVELOPMENT FUND</b>	<b>0</b>	<b>0</b>	<b>7,418</b>	<b>0</b>	<b>12,097</b>	<b>0</b>	<b>0</b>



**REVENUE AND OTHER RESOURCES SUMMARY**  
**FISCAL YEAR 2024-25**  
**ALL FUNDS**

Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
TAXES	367,742	431,417	401,088	452,997	475,323	0	0
LICENSES, PERMITS AND FEES	453,764	291,918	243,054	264,205	289,259	0	0
INTERGOVERNMENTAL REVENUE	444,473	456,976	678,515	229,034	500,695	0	0
CHARGES FOR SERVICES	1,078,508	1,108,455	952,833	1,140,311	1,191,625	0	0
FINES	14,886	9,361	14,420	7,000	10,000	0	0
LOAN PROCEEDS	0	148,548	850,000	802,919	0	0	0
MISCELLANEOUS REVENUE	49,773	73,131	53,835	123,441	107,144	0	0
INTERFUND TRANSFERS IN	0	0	49,853	49,853	517,402	0	0
<b>SUB TOTAL - ALL REVENUES</b>	<b>2,409,146</b>	<b>2,519,806</b>	<b>3,243,598</b>	<b>3,069,760</b>	<b>3,091,448</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCE</b>	<b>1,193,415</b>	<b>1,462,794</b>	<b>2,023,997</b>	<b>1,892,062</b>	<b>1,862,634</b>	<b>0</b>	<b>0</b>
<b>GRAND TOTAL - ALL FUNDS</b>	<b>3,602,561</b>	<b>3,982,600</b>	<b>5,267,595</b>	<b>4,961,822</b>	<b>4,954,082</b>	<b>0</b>	<b>0</b>
Less Interfund Transfers In	0	0	49,853	49,853	517,402	0	0
<b>NET TOTAL ALL FUNDS</b>	<b>3,602,561</b>	<b>3,982,600</b>	<b>5,217,742</b>	<b>4,911,969</b>	<b>4,436,680</b>	<b>0</b>	<b>0</b>

**EXPENDITURE SUMMARY**  
**FISCAL YEAR 2024-25**  
**ALL FUNDS**

Description	2021-22 Actual	2022-23 Actual	2023-24 Adopted	2023-24 Estimated	2024-25 Proposed	2024-25 Approved	2024-25 Adopted
PERSONAL SERVICES	972,842	1,050,193	1,144,844	1,082,557	1,182,668	0	0
MATERIALS AND SERVICES	649,359	660,184	941,258	742,931	842,072	0	0
CAPITAL OUTLAY	66,526	28,553	194,919	166,300	30,500	0	0
CAPITAL CONSTRUCTION	229,045	81,706	879,955	802,735	469,000	0	0
DEBT SERVICE	223,559	258,260	264,897	254,775	280,628	0	0
INTERFUND TRANSFERS OUT	0	0	49,853	49,853	517,402	0	0
RESERVES	0	0	60,000	0	37,739	0	0
CONTINGENCY	0	0	165,422	0	303,711	0	0
UNAPPROPRIATED END. FUND BALANCE	0	0	1,566,447	0	1,290,362	0	0
<b>GRAND TOTAL - ALL FUNDS</b>	<b>2,141,331</b>	<b>2,078,896</b>	<b>5,267,595</b>	<b>3,099,151</b>	<b>4,954,082</b>	<b>0</b>	<b>0</b>
Less Interfund Transfers Out	0	0	49,853	49,853	517,402	0	0
<b>NET TOTAL ALL FUNDS</b>	<b>2,141,331</b>	<b>2,078,896</b>	<b>5,217,742</b>	<b>3,049,298</b>	<b>4,436,680</b>	<b>0</b>	<b>0</b>

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**EQUIPMENT RESERVE FUND  
PLANNED EQUIPMENT ACQUISITIONS**

DESCRIPTION	DEPARTMENT	2025/26	2026/27	2027/28	2028/29	2029/30	2031/32	2032/33	2033/34	2034/35	2035/36	TOTAL
City Hall Paint/Flooring	Administration	35,000										35,000
City Hall Paint/Flooring	Police	7,500										7,500
Police Car	Police			60,000			65,000			70,000		195,000
Surface Tablets (3)	Police		6,000									6,000
Drone Program	Police					25,000						25,000
Copier/Fax/Scanner	Administration		4,200									4,200
Copier/Fax/Scanner	Police Department		600									600
Copier/Fax/Scanner	Building Inspection		600									600
Copier/Fax/Scanner	Street Maintenance		600									600
Copier/Fax/Scanner	Water Distribution		3,000									3,000
Copier/Fax/Scanner	Sewer Collection		3,000									3,000
Excavator	Park Maintenance		10,500									10,500
Excavator	Street Maintenance		10,500									10,500
Excavator	Water Distribution		31,500									31,500
Excavator	Sewer Collection		17,500									17,500
Pickup Truck	Park Maintenance	4,500					5,000					9,500
Pickup Truck	Street Maintenance	4,500					5,000					9,500
Pickup Truck	Water Distribution	13,500					15,000					28,500
Pickup Truck	Sewer Collection	7,500					8,000					15,500
<b>TOTALS</b>		<b>72,500</b>	<b>88,000</b>	<b>60,000</b>	<b>0</b>	<b>25,000</b>	<b>98,000</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>0</b>	<b>413,500</b>

**RESERVE REQUIREMENTS**

FUND	DEPARTMENT	2025/26	2026/27	2027/28	2028/29	2029/30	2031/32	2032/33	2033/34	2034/35	2035-36	TOTAL
General Fund	Administration	35,000	4,200	0	0	0	0	0	0	0	0	39,200
	Police Department	7,500	6,600	60,000	0	25,000	65,000	0	0	70,000	0	234,100
	Building Inspection	0	600	0	0	0	0	0	0	0	0	600
	Park Maintenance	4,500	10,500	0	0	0	5,000	0	0	0	0	20,000
Street Fund	Street Maintenance	4,500	11,100	0	0	0	5,000	0	0	0	0	20,600
Water Fund	Water Distribution	13,500	34,500	0	0	0	15,000	0	0	0	0	63,000
Sewer Fund	Sewer Collection	7,500	20,500	0	0	0	8,000	0	0	0	0	36,000
<b>TOTALS</b>		<b>72,500</b>	<b>88,000</b>	<b>60,000</b>	<b>0</b>	<b>25,000</b>	<b>98,000</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>0</b>	<b>413,500</b>



CITY OF COLUMBIA CITY  
SUMMARY SPREADSHEET  
2024-25 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

PROJECT DESCRIPTION	PRIOR YEARS	FIVE-YEAR CIP					TOTAL 5-YR CIP
		2024-25	2025-26	2026-27	2027-28	2028-29	
<b>GENERAL PROJECTS:</b>							
Replace Rotting Siding, Trim, and Columns on City Hall and Community Hall		\$31,000					\$31,000
Repaint City Hall and Community Hall		\$18,000					\$18,000
<b>TOTAL GENERAL PROJECTS</b>	\$0	\$49,000	\$0	\$0	\$0	\$0	\$49,000
<b>PARK PROJECTS:</b>							
Rivers Walk Trail System Improvements	\$49,487						\$49,487
Park Benches and Picnic Tables along Rivers Walk		\$5,000					\$5,000
Harvard Park Playground Equipment Improvements Project			\$100,000				\$100,000
Veterans Park/Rivers Walk Trail System Parking Project				\$50,000			\$50,000
Bike Path Refurbishment and Improvements						\$25,000	\$25,000
Basalt Rock Relocation						\$16,000	\$16,000
<b>TOTAL PARK PROJECTS</b>	\$49,487	\$5,000	\$100,000	\$50,000	\$0	\$41,000	\$196,000
<b>STREET PROJECTS:</b>							
Pavement Restoration Project - Portions of 2nd Place, 3rd, 6th, Calvin, C, E, J, & K Streets		\$250,000					\$250,000
E Street Improvements - Sixth Street to Highway 29				\$500,000			\$500,000
<b>TOTAL STREET PROJECTS</b>	\$0	\$250,000	\$0	\$500,000	\$0	\$0	\$750,000
<b>WATER PROJECTS:</b>							
Upper Reservoir Overflow Drain Project		\$20,000					\$20,000
Upgrade SCADA software & HMI		\$25,000					\$25,000
Fourth Street Water Line Replacement (I to L Streets) and Hydrant Installation						\$85,136	\$85,136
Fifth Street Water Line Replacement (E to C Streets) and Hydrant Installation						\$118,244	\$118,244
<b>TOTAL WATER PROJECTS</b>	\$0	\$45,000	\$0	\$0	\$0	\$203,380	\$248,380
<b>SEWER PROJECTS:</b>							
Steel Tank Abandonment and Sewer Main Replacement	\$951,467						\$951,467
K Street Pump Station Improvements Project	\$56,518	\$75,000					\$131,518
Steel Tank Replacement/Abandonment- 17		\$80,000	\$80,000				\$160,000
E Street Sewer Main Replacement (west side of Highway 30 to Second Street)						\$250,000	\$250,000
<b>TOTAL SEWER PROJECTS</b>	\$1,007,985	\$155,000	\$80,000	\$0	\$0	\$250,000	\$485,000
<b>TOTAL COST - ALL PROJECTS</b>	\$1,057,472	\$504,000	\$180,000	\$550,000	\$0	\$494,380	\$1,728,380



City of Columbia City  
General Fund  
Model Forecast

	First LO Levy \$0.67/\$1,000			Second LO Levy \$0.67/\$1,000					Third LO Levy \$0.90/\$1,000			Fourth LO Levy \$0.90			
	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29
<b>Revenues:</b>															
Taxes	302,555	306,616	311,230	338,285	351,089	356,583	363,614	367,742	431,417	452,997	475,323	494,336	504,223	514,307	524,593
Licenses, Permits & Fees	199,092	234,688	246,203	239,504	209,522	252,849	224,536	341,975	256,703	255,583	256,384	264,076	271,998	280,158	288,562
Intergovernmental Revenue	86,783	70,546	131,418	81,873	63,730	66,968	136,987	286,965	303,300	77,539	97,153	76,426	66,359	68,350	70,400
Fines	29,477	11,926	16,129	23,638	26,695	29,894	12,276	14,886	9,361	7,000	10,000	10,300	10,609	10,927	11,255
Miscellaneous Revenue	39,226	65,227	60,344	59,745	57,157	30,264	21,601	43,503	36,430	58,928	50,356	51,867	53,423	55,025	56,676
<b>Revenue Total:</b>	<b>657,133</b>	<b>689,003</b>	<b>765,324</b>	<b>743,045</b>	<b>708,193</b>	<b>736,558</b>	<b>759,014</b>	<b>1,055,071</b>	<b>1,037,211</b>	<b>852,047</b>	<b>889,216</b>	<b>897,004</b>	<b>906,611</b>	<b>928,767</b>	<b>951,487</b>
<b>Expenditures:</b>															
<b>Personal Services:</b>															
Administration	158,930	135,783	148,398	157,824	157,438	134,908	135,537	136,311	251,146	212,426	195,421	184,227	193,438	203,110	213,266
Police Department	208,418	199,598	223,914	283,886	373,124	420,837	358,510	389,480	259,972	283,673	330,386	346,905	364,251	382,463	401,586
Building Department	13,856	14,597	14,953	15,632	16,178	17,091	16,921	17,363	17,878	19,199	20,087	21,091	22,146	23,253	24,416
Parks Department	39,278	62,044	82,978	81,782	57,255	62,031	63,467	54,459	64,211	111,466	118,919	124,865	131,108	137,664	144,547
<b>Total Personal Services</b>	<b>420,482</b>	<b>412,022</b>	<b>470,243</b>	<b>539,124</b>	<b>603,995</b>	<b>634,867</b>	<b>574,435</b>	<b>597,613</b>	<b>593,207</b>	<b>626,764</b>	<b>664,813</b>	<b>677,089</b>	<b>710,943</b>	<b>746,490</b>	<b>783,815</b>
<b>Materials &amp; Services:</b>															
Administration	65,799	92,842	78,353	87,986	79,519	79,957	101,789	98,318	72,572	71,704	82,036	83,677	85,350	87,057	88,798
Police Department	51,657	54,060	47,770	65,913	61,528	53,147	46,554	57,813	52,453	65,966	66,341	67,668	69,021	70,402	71,810
Building Department	11,209	18,745	14,423	14,636	11,223	20,201	11,051	64,720	26,853	27,205	44,405	45,293	46,199	47,123	48,065
Parks Department	18,751	21,099	16,290	20,976	14,336	11,834	13,519	20,519	21,030	17,566	60,375	32,566	19,200	19,584	19,976
<b>Total Materials &amp; Services</b>	<b>147,416</b>	<b>186,746</b>	<b>156,836</b>	<b>189,511</b>	<b>166,606</b>	<b>165,139</b>	<b>172,913</b>	<b>241,370</b>	<b>172,908</b>	<b>182,441</b>	<b>253,157</b>	<b>229,204</b>	<b>219,770</b>	<b>224,166</b>	<b>228,649</b>
<b>Operating Expenditure Total:</b>	<b>567,898</b>	<b>598,768</b>	<b>627,079</b>	<b>728,635</b>	<b>770,601</b>	<b>800,006</b>	<b>747,348</b>	<b>838,983</b>	<b>766,115</b>	<b>809,205</b>	<b>917,970</b>	<b>906,292</b>	<b>930,713</b>	<b>970,656</b>	<b>1,012,464</b>
<b>Excess Revenues over Operating Expenditures</b>	<b>89,235</b>	<b>90,235</b>	<b>138,245</b>	<b>14,410</b>	<b>(62,408)</b>	<b>(63,448)</b>	<b>11,666</b>	<b>216,088</b>	<b>271,096</b>	<b>42,842</b>	<b>(28,754)</b>	<b>(9,288)</b>	<b>(24,102)</b>	<b>(41,889)</b>	<b>(60,977)</b>
<b>Capital Outlay and Construction</b>															
Capital Outlay	4,216	54,144	1,072	51,892	9,884	0	0	33,851	28,553	83,300	5,000		5,000		5,000
Capital Construction	31,351	36,698	167,896	21,277	10,898	0	12,430	95,768	32,349	1,923	49,000	15,000	0	0	0
<b>Total Capital Outlay and Construction</b>	<b>35,567</b>	<b>90,842</b>	<b>168,968</b>	<b>73,169</b>	<b>20,782</b>	<b>0</b>	<b>12,430</b>	<b>129,619</b>	<b>60,902</b>	<b>85,223</b>	<b>54,000</b>	<b>15,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>
<b>Other Financing Sources/Uses</b>															
Transfers Out	9,379	0	15,000	0	10,500	0	0	0	0	0	127,000	0	0	0	0
Transfers (In)	0	(20,500)		(38,000)	0	0	0	0	0	(49,853)	(164,902)	(33,000)	(33,000)	(33,000)	(33,000)
<b>Net Change in Fund Balance</b>	<b>44,289</b>	<b>19,893</b>	<b>(45,723)</b>	<b>(20,759)</b>	<b>(93,690)</b>	<b>(63,448)</b>	<b>(764)</b>	<b>86,469</b>	<b>210,194</b>	<b>7,472</b>	<b>(44,852)</b>	<b>8,712</b>	<b>3,898</b>	<b>(8,889)</b>	<b>(32,977)</b>
<b>Beginning Fund Balance:</b>	<b>178,463</b>	<b>222,752</b>	<b>242,645</b>	<b>196,922</b>	<b>176,163</b>	<b>82,473</b>	<b>19,025</b>	<b>18,261</b>	<b>104,730</b>	<b>314,924</b>	<b>322,396</b>	<b>277,544</b>	<b>286,256</b>	<b>290,154</b>	<b>281,265</b>
<b>Ending Fund Balance:</b>	<b>222,752</b>	<b>242,645</b>	<b>196,922</b>	<b>176,163</b>	<b>82,473</b>	<b>19,025</b>	<b>18,261</b>	<b>104,730</b>	<b>314,924</b>	<b>322,396</b>	<b>277,544</b>	<b>286,256</b>	<b>290,154</b>	<b>281,265</b>	<b>248,289</b>
<i>Target Fund Balance - 90 Days Operating</i>	<i>140,030</i>	<i>147,641</i>	<i>154,622</i>	<i>179,663</i>	<i>190,011</i>	<i>197,262</i>	<i>184,277</i>	<i>206,873</i>	<i>188,905</i>	<i>199,530</i>	<i>226,349</i>	<i>223,469</i>	<i>229,491</i>	<i>239,340</i>	<i>249,649</i>

Police Wages 2019-2022 overstated due to admin wages charged in error.

**Assumptions:**

Transfer in from Water Fund - Admin Wages											(33,000)	(33,000)	(33,000)	(33,000)	(33,000)
Transfer in from Sewer Fund - Admin Wages											(127,402)				
Transfer in from Street Fund - Admin Wages										(49,853)					
Transfer in from Equipment Reserve Fund - pickup truck											(4,500)				
ARPA transfers - backhoe 83000, WMCP 19,000, SCADA 25,000											138,000				



City of Columbia City  
 Financial History and Projections  
 Columbia City Police Department

Police Department	First Five Year Local Option Levy - Police \$0.67/\$1,000					Second Five Year Local Option Levy - Police \$0.67/\$1,000					Third Five Year Local Option Levy - Police \$0.90/\$1,000				
	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Property Taxes from Police Levy	97,864	107,641	111,302	113,847	115,560	125,605	130,359	121,558	135,010	136,543	189,823	199,318	209,142	213,325	217,591
Towing Fees	50	400	100	50	200	300	100	100	0	100	50	50	50	50	50
Intergovernmental Revenue	11,567	25,937	18,258	0	0	0	0	0	0	33,626	0	0	0	0	0
Police Training Fee	614	393	536	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	75	220	227	357	323	30	90	30	10,045	60	1,065	45	45	45	45
Shop with a Cop Donations	4,302	3,998	3,601	5,250	4,200	3,412	5,300	50	3,320	7,310	2,222	6,918	0	1,000	2,500
Corona Virus Relief Fund/ARPA Funds						0	0	0	13,351	0	0	74,562	10,000	0	0
Transfer in from Equipment Reserve	0	0	0	17,500	0	28,000	0	0	0	0	0	0	0	0	0
<b>Revenues:</b>	<b>114,472</b>	<b>138,589</b>	<b>134,024</b>	<b>137,004</b>	<b>120,283</b>	<b>157,347</b>	<b>135,849</b>	<b>121,738</b>	<b>161,726</b>	<b>177,639</b>	<b>193,160</b>	<b>280,893</b>	<b>219,237</b>	<b>214,420</b>	<b>220,186</b>
Police Personal Services	215,521	257,743	208,418	199,598	223,914	283,886	305,222	274,751	211,075	236,568	259,972	283,673	330,386	346,905	364,251
Police Materials & Services	48,583	60,658	51,657	54,060	47,770	65,913	61,528	53,147	46,554	57,813	52,453	65,966	66,341	69,658	73,141
Police Capital Outlay		0	2,123	47,685	536	38,441	0	0	0	19,226	0	66,300	0	0	6,600
Police Capital Construction	0	0	0	0	0	0	0	0	0	14,400	0	0	10,000	7,500	0
Transfer Out for Equipment Reserve	7,500	7,500	7,500	0	15,000	0	0	0	0	0	0	0	0	0	0
<b>Expenditures:</b>	<b>271,604</b>	<b>325,901</b>	<b>269,698</b>	<b>301,343</b>	<b>287,220</b>	<b>388,240</b>	<b>366,750</b>	<b>327,898</b>	<b>257,629</b>	<b>328,007</b>	<b>312,425</b>	<b>415,939</b>	<b>406,727</b>	<b>424,063</b>	<b>443,992</b>
<b>Net:</b>	<b>-157,132</b>	<b>-187,312</b>	<b>-135,674</b>	<b>-164,339</b>	<b>-166,937</b>	<b>-230,893</b>	<b>-230,901</b>	<b>-206,160</b>	<b>-95,903</b>	<b>-150,368</b>	<b>-119,265</b>	<b>-135,046</b>	<b>-187,490</b>	<b>-209,644</b>	<b>-223,805</b>
Property Taxes from Permanent Levy \$1.1346/\$1,000	165,707	182,262	188,460	192,769	195,670	212,680	220,730	205,828	228,604	231,199	241,593	253,678	266,181	271,505	276,935
Permanent Taxes Used for other Services	8,575	-5,050	52,786	28,430	28,733	-18,213	-10,171	-332	132,701	80,831	122,328	118,632	78,691	61,861	53,130

Note: Personal Service Costs for FY 2018-19 through 2023-24 have been manually corrected.



City of Columbia City  
Water Operating Fund  
Model Forecast

	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	2% Rate Increase Projected 2023/24	4% Rate Increase Projected 2024/25	2% Rate Increase Projected 2025/26	2% Rate Increase Projected 2026/27	2% Rate Increase Projected 2027/28	2% Rate Increase Projected 2028/29
<b>Revenues:</b>															
Delinquent Fees	9,305	9,905	9,280	9,934	8,625	5,510	7,385	7,805	8,000	7,326	7,500	8,000	8,000	8,000	8,000
Interest	914	1,701	3,356	5,704	8,036	2,875	1,171	0	0	1,205	9,200	9,384	9,572	9,763	9,958
Grants	70,380	0	6,503	38,963	46,278	163,405	4,010	0	0	0	0	0	0	0	0
Loan Proceeds	0	0	0	21,956	486,775	214,433	17,986	0	0	0	0	0	0	0	0
Miscellaneous	(429)	3,027	0	0	45	0	0	0	0	50	50	0	0	0	0
Hookup Charges	2,864	3,960	5,177	1,583	1,432	1,463	494	600	3,000	0	600	600	600	600	600
Water Receipts	509,718	527,366	532,754	580,798	569,937	559,472	604,931	598,193	624,015	636,495	665,137	681,766	698,810	716,280	734,187
Restoration Fees	955	345	630	610	450	385	350	315	295	300	300	300	300	300	300
Interfund Transfer - Water Dev Fund	12,731	0	6,000	0	0	0	0	0	0	0	200,000	0	0	0	0
<b>Revenue Total</b>	<b>606,438</b>	<b>546,304</b>	<b>563,700</b>	<b>659,548</b>	<b>1,121,578</b>	<b>947,543</b>	<b>636,327</b>	<b>606,913</b>	<b>635,310</b>	<b>645,376</b>	<b>882,787</b>	<b>700,050</b>	<b>717,282</b>	<b>734,943</b>	<b>753,045</b>
Transfer from Rate Stabilization Reserve	0	0	0	0	0	0	0	0	10,000	6,000	0	22,000	25,000	0	0
<b>Adjusted Revenue Total</b>	<b>606,438</b>	<b>546,304</b>	<b>563,700</b>	<b>659,548</b>	<b>1,121,578</b>	<b>947,543</b>	<b>636,327</b>	<b>606,913</b>	<b>645,310</b>	<b>651,376</b>	<b>882,787</b>	<b>722,050</b>	<b>742,282</b>	<b>734,943</b>	<b>753,045</b>
<b>Expenditures:</b>															
Personal Services	201,325	194,257	208,845	224,623	197,944	192,462	196,013	196,179	210,513	214,615	261,945	267,421	280,792	294,832	309,573
Materials and Services	123,086	125,562	151,992	130,404	182,385	135,472	145,775	159,642	200,054	195,813	222,379	213,548	219,954	226,553	233,350
Capital Construction w/loan or grant funding	52,185	0	0	59,398	521,059	377,838	21,996	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>376,596</b>	<b>319,819</b>	<b>360,837</b>	<b>414,425</b>	<b>901,388</b>	<b>705,772</b>	<b>363,784</b>	<b>355,821</b>	<b>410,567</b>	<b>410,428</b>	<b>484,324</b>	<b>480,969</b>	<b>500,746</b>	<b>521,385</b>	<b>542,923</b>
Transfer to Rate Stabilization Account	35,000	34,000	10,000	52,000	27,000	48,000	79,000	58,000	0	0	157,000	0	0	20,000	17,000
<b>Adjusted Expenditure Total</b>	<b>411,596</b>	<b>353,819</b>	<b>370,837</b>	<b>466,425</b>	<b>928,388</b>	<b>753,772</b>	<b>442,784</b>	<b>413,821</b>	<b>410,567</b>	<b>410,428</b>	<b>641,324</b>	<b>480,969</b>	<b>500,746</b>	<b>541,385</b>	<b>559,923</b>
<b>Net Operating Income</b>	<b>194,842</b>	<b>192,485</b>	<b>192,863</b>	<b>193,123</b>	<b>193,190</b>	<b>193,771</b>	<b>193,543</b>	<b>193,092</b>	<b>234,743</b>	<b>240,948</b>	<b>241,463</b>	<b>241,081</b>	<b>241,535</b>	<b>193,558</b>	<b>193,123</b>
<b>Other Financing Sources/Uses</b>															
Debt Service															
N/A IFA Water/Wastewater Financing Loan	3,043	3,043	3,043	3,043	3,043	3,114	0	0	0	0	0	0	0	0	0
110% Safe Drinking Water Loan 2002	115,876	115,876	115,876	115,876	115,876	115,876	115,876	115,876	115,876	115,876	115,876	115,876	115,876	115,876	115,876
110% Safe Drinking Water Loan 2008	28,272	28,272	28,272	28,272	28,272	28,272	28,272	28,272	28,272	28,272	28,272	28,272	28,272	28,272	28,272
120% Safe Drinking Water Loan 2013	30,249	28,565	28,565	28,565	28,565	28,565	28,565	28,565	28,565	28,565	28,565	28,565	28,565	28,565	28,565
120% Safe Drinking Water Loan 2017	0	0	0	0	0	0	0	0	34,873	31,565	31,565	31,565	31,565	0	0
<b>Total Debt Service</b>	<b>177,440</b>	<b>175,756</b>	<b>175,756</b>	<b>175,756</b>	<b>175,756</b>	<b>175,827</b>	<b>172,713</b>	<b>172,713</b>	<b>207,586</b>	<b>204,278</b>	<b>204,278</b>	<b>204,278</b>	<b>204,278</b>	<b>172,713</b>	<b>172,713</b>
Debt Ratio Coverage Requirement	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20
Debt Ratio Requirement	194,860	192,841	192,841	192,841	192,841	192,841	192,841	192,841	234,689	240,841	240,841	240,841	240,841	192,841	192,841
Total Capital Outlay/Construction	6,177	3,190	15,464	0	1,318	72,658	581,037	32,675	0	33,000	58,500	34,500	0	0	0
Interfund Transfer In - ARPA SCADA/Backhoe											(77,000)				
Interfund Transfer Out - Repay General Fund											33,000	33,000	33,000	33,000	33,000
Interfund Transfer In - Equipment Fund	(891)	0	0	0	2,000	0	0	0	0	0	(13,500)	0	0	0	0
<b>Net Other Financing Sources/Uses</b>	<b>182,726</b>	<b>178,946</b>	<b>191,220</b>	<b>175,756</b>	<b>179,074</b>	<b>248,485</b>	<b>753,750</b>	<b>205,388</b>	<b>207,586</b>	<b>237,278</b>	<b>205,278</b>	<b>271,778</b>	<b>237,278</b>	<b>205,713</b>	<b>205,713</b>
<b>Net Income(Expense)</b>	<b>12,116</b>	<b>13,539</b>	<b>1,643</b>	<b>17,367</b>	<b>14,116</b>	<b>(54,714)</b>	<b>(560,207)</b>	<b>(12,296)</b>	<b>27,157</b>	<b>3,670</b>	<b>36,185</b>	<b>(30,697)</b>	<b>4,257</b>	<b>(12,155)</b>	<b>(12,590)</b>
<b>Beginning Fund Balance</b>	<b>238,683</b>	<b>285,799</b>	<b>333,338</b>	<b>344,981</b>	<b>414,348</b>	<b>455,464</b>	<b>448,750</b>	<b>(32,457)</b>	<b>13,247</b>	<b>30,404</b>	<b>28,074</b>	<b>221,259</b>	<b>168,562</b>	<b>147,819</b>	<b>155,664</b>
<b>Ending Fund Balance</b>	<b>285,799</b>	<b>333,338</b>	<b>344,981</b>	<b>414,348</b>	<b>455,464</b>	<b>448,750</b>	<b>(32,457)</b>	<b>13,247</b>	<b>30,404</b>	<b>28,074</b>	<b>221,259</b>	<b>168,562</b>	<b>147,819</b>	<b>155,664</b>	<b>160,074</b>
Target Fund Balance - 3 months operating expense	81,103	79,955	90,209	88,757	95,082	81,984	85,447	88,955	102,642	102,607	121,081	120,242	125,187	130,346	135,731
<b>Assumptions:</b>															
Population Growth Rate										0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Interest Rate										4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Personnel Cost Increase										5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Materials and Services Cost Increase										5.00%	5.00%	5.00%	3.00%	3.00%	3.00%
<b>Purpose of Transfers:</b>															
Transfer in from Water Development Fund towards Safe Drinking Water Loan 2002 - water reservoir construction											200,000				
Transfer out to General Fund to repay Administrator costs											(33,000)	(33,000)	(33,000)	(33,000)	(33,000)



City of Columbia City Sewer Operating Fund Model Forecast										3% Rate Increase	4% Rate Increase	4% Rate Increase	4% Rate Increase	6% Rate Increase	6% Rate Increase
	Actual 2014/15	Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Projected 2023/24	Projected 2024/25	Projected 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29
<b>Revenues:</b>															
Sewer Collection Fees	376,438	391,886	406,054	424,441	439,638	455,733	471,590	480,315	484,439	503,816	526,488	550,180	574,938	612,309	652,109
Interest	1,927	2,193	3,752	3,355	6,635	6,127	2,570	1,725	9,609	10,707	11,110	8,000	8,000	8,000	8,000
Grants	0	26,903	3,814	0	0	0	0	0	0	0	0	0	0	0	0
St. Helens SDCs/Connection Fees	7,676	19,190	15,352	3,838	4,217	8,846	0	4,232	5,864	0	4,217	4,359	8,977	4,489	4,489
Miscellaneous	(172)	35,255	200	11,223	95	200	175	500	650	712	700	500	500	500	500
Engineering Review Fees	0	0	0	0	0	0	0	0	0	540	500	500	500	500	500
DEQ Clean Water Loan	75,028	624,244	0	0	0	0	1,903	0	148,548	802,919	0	0	0	0	0
Prior Years' Property Tax	1,507	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer in from Sewer Development Fund	30,000	0	0	0	22,000	0	0	0	0	0	0	0	0	0	0
<b>Revenue Total</b>	<b>492,404</b>	<b>1,099,671</b>	<b>429,172</b>	<b>442,857</b>	<b>472,585</b>	<b>470,906</b>	<b>476,238</b>	<b>486,772</b>	<b>649,110</b>	<b>1,318,694</b>	<b>543,015</b>	<b>563,539</b>	<b>592,915</b>	<b>625,798</b>	<b>665,598</b>
<i>Transfer from Rate Stabilization Account</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>56,000</i>	<i>0</i>	<i>6,000</i>	<i>21,000</i>	<i>50,000</i>	<i>39,000</i>	<i>25,000</i>	<i>6,000</i>
<b>Adjusted Revenue Total</b>	<b>492,404</b>	<b>1,099,671</b>	<b>429,172</b>	<b>442,857</b>	<b>472,585</b>	<b>470,906</b>	<b>476,238</b>	<b>542,772</b>	<b>649,110</b>	<b>1,324,694</b>	<b>564,015</b>	<b>613,539</b>	<b>631,915</b>	<b>650,798</b>	<b>671,598</b>
<b>Expenditures:</b>															
Personal Services	124,931	124,191	117,826	140,906	147,130	137,590	140,409	141,145	190,491	187,089	198,562	200,869	210,912	221,458	232,531
Materials and Services	201,665	266,116	260,800	221,211	253,199	221,347	205,604	214,509	249,135	282,987	285,051	299,304	308,283	317,531	327,057
Capital Construction - Loan/Grant Related	75,027	649,244	0	0	0	0	1,903	133,277	15,271	800,812	0	0	0	0	0
<b>Total Expenditures</b>	<b>401,623</b>	<b>1,039,551</b>	<b>378,626</b>	<b>362,117</b>	<b>400,329</b>	<b>358,937</b>	<b>347,916</b>	<b>488,931</b>	<b>454,897</b>	<b>1,270,888</b>	<b>483,613</b>	<b>500,173</b>	<b>519,195</b>	<b>538,989</b>	<b>559,588</b>
<i>Transfer to Rate Stabilization Account</i>	<i>90,000</i>	<i>60,000</i>	<i>22,000</i>	<i>23,000</i>	<i>18,000</i>	<i>58,000</i>	<i>74,000</i>	<i>0</i>	<i>141,000</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Adjusted Expenditure Total</b>	<b>491,623</b>	<b>1,099,551</b>	<b>400,626</b>	<b>385,117</b>	<b>418,329</b>	<b>416,937</b>	<b>421,916</b>	<b>488,931</b>	<b>595,897</b>	<b>1,270,888</b>	<b>483,613</b>	<b>500,173</b>	<b>519,195</b>	<b>538,989</b>	<b>559,588</b>
<b>Net Operating Income</b>	<b>781</b>	<b>120</b>	<b>28,546</b>	<b>57,740</b>	<b>54,256</b>	<b>53,969</b>	<b>54,322</b>	<b>53,841</b>	<b>53,213</b>	<b>53,806</b>	<b>80,402</b>	<b>113,366</b>	<b>112,720</b>	<b>111,808</b>	<b>112,010</b>
<b>Other Financing Sources/Uses</b>															
105% DEQ Clean Water Loan 2014	0	0	27,030	28,058	27,975	27,891	27,804	27,715	27,624	27,530	27,434	27,336	27,235	27,131	27,131
105% DEQ Clean Water Loan 2015	0	0	0	26,128	23,364	23,288	23,210	23,131	23,050	22,967	22,883	22,797	22,621	22,530	22,530
105% DEQ Clean Water Loan 2017	0	0	0	0	0	0	0	0	0	0	26,033	57,072	56,889	56,702	56,702
<b>Total Debt Service</b>	<b>0</b>	<b>0</b>	<b>27,030</b>	<b>54,186</b>	<b>51,339</b>	<b>51,179</b>	<b>51,014</b>	<b>50,846</b>	<b>50,674</b>	<b>50,497</b>	<b>76,350</b>	<b>107,205</b>	<b>106,745</b>	<b>106,363</b>	<b>106,363</b>
<i>Debt Ratio Coverage Requirement</i>	<i>N/A</i>	<i>N/A</i>	<i>1.05</i>	<i>1.05</i>	<i>1.05</i>	<i>1.05</i>	<i>1.05</i>	<i>1.05</i>	<i>1.05</i>	<i>1.05</i>	<i>1.05</i>	<i>1.05</i>	<i>1.05</i>	<i>1.05</i>	<i>1.05</i>
<i>Debt Ratio Requirement</i>	<i>N/A</i>	<i>N/A</i>	<i>28,382</i>	<i>56,895</i>	<i>53,906</i>	<i>53,738</i>	<i>53,565</i>	<i>53,388</i>	<i>53,208</i>	<i>53,022</i>	<i>80,168</i>	<i>112,565</i>	<i>112,082</i>	<i>111,681</i>	<i>111,681</i>
Interfund Transfer In - Equipment Reserve	(863)	0	0	0	5,000	0	0	0	0	0	(7,500)	0	0	0	0
Interfund Transfer Out - General Fund	0	0	0	0	0	0	0	0	0	0	127,402	0	0	0	0
Interfund Transfer In - General Fund APA backhoe	0	0	0	0	0	0	0	0	0	0	(33,000)	0	0	0	0
Total Capital Outlay/Construction	6,146	96,527	7,904	47,189	9,608	675	0	0	0	33,000	127,500	0	0	0	0
<b>Net Other Financing Sources/Uses</b>	<b>5,283</b>	<b>96,527</b>	<b>34,934</b>	<b>101,375</b>	<b>65,947</b>	<b>51,854</b>	<b>51,014</b>	<b>50,846</b>	<b>50,674</b>	<b>83,497</b>	<b>290,752</b>	<b>107,205</b>	<b>106,745</b>	<b>106,363</b>	<b>106,363</b>
<b>Net Income(Expense)</b>	<b>(4,502)</b>	<b>(96,407)</b>	<b>(6,388)</b>	<b>(43,635)</b>	<b>(11,691)</b>	<b>2,115</b>	<b>3,308</b>	<b>2,995</b>	<b>2,539</b>	<b>(29,691)</b>	<b>(210,350)</b>	<b>6,161</b>	<b>5,975</b>	<b>5,445</b>	<b>5,647</b>
<b>Beginning Fund Balance</b>	<b>224,515</b>	<b>310,013</b>	<b>273,606</b>	<b>289,218</b>	<b>268,583</b>	<b>274,892</b>	<b>335,007</b>	<b>412,315</b>	<b>359,310</b>	<b>502,849</b>	<b>467,158</b>	<b>235,808</b>	<b>191,969</b>	<b>158,943</b>	<b>139,389</b>
<b>Ending Fund Balance</b>	<b>310,013</b>	<b>273,606</b>	<b>289,218</b>	<b>268,583</b>	<b>274,892</b>	<b>335,007</b>	<b>412,315</b>	<b>359,310</b>	<b>502,849</b>	<b>467,158</b>	<b>235,808</b>	<b>191,969</b>	<b>158,943</b>	<b>139,389</b>	<b>139,036</b>
<i>Target Fund Balance - 3 months operating expense</i>	<i>81,649</i>	<i>97,577</i>	<i>94,657</i>	<i>90,529</i>	<i>100,082</i>	<i>89,734</i>	<i>86,503</i>	<i>88,914</i>	<i>109,907</i>	<i>117,519</i>	<i>120,903</i>	<i>125,043</i>	<i>129,799</i>	<i>134,747</i>	<i>139,897</i>
<b>Assumptions:</b>															
Population Growth Rate										0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Interest Rate										4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Personnel Cost Increase										5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Materials and Services Cost Increase										5.00%	5.00%	5.00%	3.00%	3.00%	3.00%
<b>Purpose of Transfers:</b>															
Sewer Fund Repays General Fund for Administrator Wages 2019-2022											(127,402)				
General Fund contributes AARPA Funds towards C Street Project											100,000				
No funds available for capital outlay or capital expenditures in the projected years - a shortfall \$100,500 in projected years															



City of Columbia City  
2024-25 Annual Budget

GLOSSARY OF TERMS

**A**

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**Accrual Basis of Accounting:** The method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

**Accrued:** Earned but not received.

**Ad Valorem Tax:** A tax based on the assessed value of taxable property.

**Adoption:** Formal action by the City Council which sets the spending limits for the fiscal year.

**American Rescue Plan Act (ARPA):** A program the U.S. Department of the Treasury is responsible for overseeing that was signed into law on March 11, 2021, and guaranteed direct funding to all cities, towns and villages in the United States.

**Amortized:** To reduce a debt by making payments against the principal balance in installments or regular transfers.

**Appropriation:** The legal authorization granted by the City Council to make expenditures and incur obligations. An appropriation is usually limited in amount and as to the time when it may be expended.

**Approved Budget:** The financial plan agreed upon by the Budget Committee.

**Assessed Valuation:** The value set by the County Assessor on real and personal taxable property as a basis for levying taxes.

**Available (Undesignated) Fund Balance:** This refers to the funds remaining from the prior year which are available for appropriation and expenditures in the current year.

**B**

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**Balanced Budget:** A budget in which planned funds available equal planned expenditures, and operating revenues are equal to, or exceed, operating expenditures.

**Basis of Accounting:** The technical term that describes the criteria governing the timing of the recognition of transactions and events.

**Beginning Fund Balance:** The amount of unexpended funds carried forward from one fiscal year to another.

**BMX:** Bicycle motocross; stunt riding on rough ground or over an obstacle course on a bicycle.

**Bond:** A written promise to pay a sum of money (principal or face value) at a future date (maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used to finance long-term capital improvements.

**Bond Anticipation Note (BAN):** Interim financing in anticipation of the issuance of a bond which matures at a future date. Accrued interest is paid at the time of maturity.

**Budget:** A financial operating plan with estimated expenditures and expected revenues for a given period.

**Budget Message:** The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the coming period.

**Budgetary Basis:** Actual expenditures adjusted by the change in the end reserve for encumbrances.

**Budgetary Control:** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

## **C**

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**Capital Improvement Program (CIP):** A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

**Capital Outlays:** Expenditures which result in the acquisition of, or addition to, fixed assets.

**Capital Projects Funds:** A fund used to report major capital acquisition and construction separately from ongoing operating activities. Separate reporting enhances an understanding of the government's capital activities, and it helps to avoid the distortions in financial resources tend information that can arise when capital and operating activities are mixed.

**Consumer Price Index (CPI):** A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living, i.e., economic inflation.

**Contingency:** An appropriation of funds to cover unforeseen events which occur during the budget year. City Council must approve all contingency expenditures.

**Cost of Living Adjustment (COLA):** A wage increase based upon the change in the consumer price index intended to keep the wage in line with the rate of inflation.

**CWRF Loan:** Clean Water State Revolving Fund Loan through the Oregon Department of Environmental Quality.

## **D**

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**DAR:** Daughter's of the American Revolution - a national society, founded by women in 1890, for historical, educational and patriotic purposes. They own and operate libraries, schools and museums, give scholarships, mark historical sites, copy genealogical and historical records, sponsor essay contests for youth and children, and undertake numerous other worthwhile projects.

**Debt Limit:** The maximum amount of gross or net debt which is legally permitted.

**Debt Service:** Payment of principal and interest on borrowed funds.

**Debt Service Fund:** The fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**Deficit:** An excess of liabilities and reserves of a fund over its assets.

**DEQ:** Oregon Department of Environmental Quality.

**Depreciation:** The amount or percentage by which something decreases in value over time, usually one year.

**Direct and Indirect Costs:** Costs attributable directly and indirectly with a program. For example, the supplies used solely by a specific program would be direct costs, while a portion of the entities' liability insurance premiums would be attributable to the program as indirect costs.

**DLCD:** Department of Land Conservation and Development - an Oregon planning program with an emphasis on livability and sound land-use planning based on 19 statewide planning goals.



## E

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**Encumbrances:** The formal accounting recognition of commitments to expend resources in the future.

**Enterprise Fund:** A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is 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. An enterprise fund is also used when the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**EDU:** Equivalent dwelling unit.

**Expenditures:** Decreases in net financial resources, including current operating expenses, debt service and capital outlays.

## F

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**FEMA:** Federal Emergency Management Agency.

**Fiscal Year:** The time period designated by the City signifying the beginning and ending period for recording financial transactions. The fiscal year begins July 1 and ends June 30.

**Fixed Asset:** A long-lived tangible asset obtained or controlled as a result of past transactions, events or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land. These assets are also referred to as property, plant and equipment.

**Franchise:** A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**Full-Time Equivalent (FTE):** Equates part-time and temporary positions to full-time positions based upon a 2,080-hour work year. A position which works 20 hours per week (1,040 per year) is equal to 0.50 FTE.

**Fund:** A division in the budget with independent fiscal and accounting requirements.

**Fund Balance:** The fund equity (excess of assets over liabilities) of governmental funds and trust funds.

**Fund Type:** In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

## **G**

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**GAAP:** Generally accepted accounting principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.

**General Fund:** The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds:** Bonds for whose payment the full faith and credit of the issuing body are pledged. More commonly but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.

**Governmental Funds:** Governmental generally used to account for tax-supported activities.

**gpm:** Gallons per minute.

**Grant:** A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function (for example, road construction), but it is sometimes also for general purposes.

## **H**

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**hp:** Horsepower.

## **I**

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**IFA:** Infrastructure Financing Authority. Oregon's community development activities are administered by the IFA, which was created to ensure that the state's infrastructure needs, namely those around safe drinking water and wastewater systems, are better identified and prioritized in order to ensure the best use of the state's limited resources. The authority is overseen by members of an independent IFA board appointed by the Governor.

**I&I:** Inflow and infiltration.

**Infrastructure:** Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems,

dams, and lighting systems.

**Intergovernmental Revenue:** Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

**Interfund Transfer:** Amounts transferred from one fund to another, shown as an expenditure in the originating fund and a revenue in the receiving fund.

## **L**

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**Levy:** *Verb:* To impose taxes, special assessments or service charges for the support of governmental activities. *Noun:* The total amount of taxes, special assessments or service charges imposed by a government.

**LF:** Linear feet.

**Liabilities:** Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. This term does not include encumbrances.

**Line Item:** A specific item or group of similar items defined by detail in a unique account in the financial records.

**Local Option Levy:** A short-term levy (up to five years for operating purposes and up to ten years for capital improvements) outside of the permanent tax rate limit which must be approved by the voters in a manner consistent with Measure 50 requirements.

**Long-Term Debt:** Debt with a maturity of more than one year after date of issuance.

## **M**

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**MDT:** Mobile data terminal.

**MDU:** MDU Resources Group, Inc.

**Measure 5:** A ballot measure approved by Oregon voters on November 6, 1990. The measure placed a declining rate limit on taxes for schools and a rate limit of \$10.00 per \$1,000 assessed valuation on the consolidated taxes of all other governments.

**Measure 50:** A ballot measure approved by Oregon voters at the special election held on May 20, 1997, and contained in Article XI, Section 11 of the Oregon Constitution. Measure 50 repeals a previously approved property tax reduction measure known as Measure 47 and replaces it with



a new ad valorem property tax limitation. In short, Measure 50 cuts district levies, rolls back assessed values, limits future taxable value increases, establishes permanent tax rate limits, allows for local option levies, and retains Measure 5 limits.

**Modified Accrual Basis of Accounting:** Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, except for unmatured interest on general long-term debt, which is recognized when due.

**MPH:** Miles per hour.

## **N**

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**NIMS:** The National Incident Management System developed and administered by the Secretary of Homeland Security.

## **O**

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**ODOT:** The Oregon Department of Transportation.

**Operating Budget:** Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. The use of an annual operating budget is usually required by law.

**Operating Costs:** Outlays for such current period items as expendable supplies, contractual services, and utilities.

**Ordinance:** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

## **P**

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**Performance Indicators:** Statistical measures which are collected to show impact of dollars spent on City services.

**Permanent Tax Rate Limit:** The tax rate limit established as a result of Measure 50, which can only be increased with the approval of short-term local option levies.

**PERS:** The State of Oregon Public Employees Retirement System.

**Personnel Costs:** Refers to all costs directly associated with employees, including salaries and fringe benefits.

**POW/MIA:** United States military personnel taken as prisoners of war or listed as missing in action.

**Property Tax:** A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

**Proprietary Funds:** A fund used to account for a government's business-type activities. These funds focus on the determination of operating income, changes in net assets or cost recovery, financial position, and cash flows.

**Proposed Budget:** Financial and operating program prepared by the budget officer, submitted to the Budget Committee for consideration.

**PRV:** Pressure reducing valve.

**PVC:** Polyvinyl chloride; a synthetic thermoplastic material made by polymerizing vinyl chloride.

## **R**

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**RCE:** River Club Estates is the name of a subdivision that is located along the banks of the Columbia River in the southeast corner of Columbia City. The City's main sewer lift station, the RCE lift station, is located within the RCE Subdivision.

**Reserve Funds:** Established to accumulate resources from one fiscal year to another for a specific purpose.

**Resolution:** A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources:** The actual assets of the City such as cash, taxes receivable, land, buildings, etc., plus contingent assets such as estimated revenues applying to the current fiscal period not accrued or collected and bonds authorized and unissued.

**Revenue:** Monies received or anticipated during the year to finance City services.

## S

**SCA:** Special City Allotment Grant Program, established in 1947 by the Oregon Legislature, for the purpose of helping cities repair or reconstruct city streets that are inadequate for the capacity they serve or are in a condition detrimental to safety.

**SDW Loan:** The Safe Drinking Water Revolving Fund Loan program funds water improvement projects and is administered through the Oregon Infrastructure Finance Authority.

**SHEDCO:** St. Helens Economic Development Corporation.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

**Supplemental Budget:** Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. The supplemental budget cannot be used to increase a tax levy.

**System Development Charge (SDC):** A fee imposed at the time development occurs which is designed to finance the construction, extension or enlargement of a street, community water supply, storm sewer or sewerage or disposal system, or public park.

## T

**TA Loan:** Technical Assistance Loan under the Water/Wastewater Financing Program.

**Tax Rate:** The amount of tax stated in terms of a unit of the tax base; for example, \$3.00 per \$1,000 assessed valuation of taxable property.

**TGM:** Transportation Growth Management.

## U

**UASI:** Urban Area Security Initiative Program of the Federal Emergency Management Agency which dedicates funding support to select high-threat, high-density urban areas in order to address their unique multi-discipline planning, organization, equipment, training and exercise needs in building and sustaining capabilities to prevent, protect against, respond to, and recover from threats or acts of terrorism.

**Unappropriated Ending Fund Balance:** Funds set aside for use in the fiscal year following the



current budget year.