



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

***Proposed Budget***

***Fiscal Year  
July 1, 2025 to June 30, 2026***

**City of Columbia City, Oregon**

**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**

## **2025-26 ANNUAL BUDGET**

### **BUDGET COMMITTEE**

**Alexander Reed**  
**Mayor**

#### **City Council**

Rob Forman  
Gordon Thistle  
Connie Quick  
Lyle Bluhm

#### **Citizen Members**

Rebecca Pickering  
Barbara Gordon  
Kit Gardes  
Jeff Caldwell  
Logan Gilbert-Renner

### **CITY STAFF**

Kim Karber, 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  
2025-26 Proposed Annual Budget**

**TABLE OF CONTENTS**

	<b>Page</b>
<b>BUDGET MESSAGE</b>	
2025-26 Total Financial Program by Category . . . . .	1
2025-26 Operating Budget by Department. . . . .	2
Budget Message . . . . .	3
Revenue and Other Resources Summary – All Funds. . . . .	9
Expenditure Summary – All Funds . . . . .	9
Fund Structure . . . . .	10
Policy Goals and Objectives . . . . .	12
Budget and Financial Policies. . . . .	16
Fund Balance Policies. . . . .	19
Budget Process . . . . .	20
Budget Calendar . . . . .	22
 <b>SCHEDULES AND SUMMARIES</b>	
Fund Balance Trends . . . . .	23
All Funds Combined Summary . . . . .	31
Summary of Major Revenues by Fund Type . . . . .	32
Summary of Expenditures by Fund and Department. . . . .	33
Capital Outlay Budget. . . . .	34
Interfund Transfer Detail . . . . .	35
Computation of Direct and Overlapping Bonded Debt . . . . .	36
Computation of Legal Debt Margin . . . . .	37
Debt Maturity Schedules – Annual Payment Obligations . . . . .	38
Debt Maturity Schedule . . . . .	40
Consolidated Tax Rates . . . . .	41
Property Tax Rates – Comparison of Cities within Columbia County. . . . .	43
Property Tax Levied Per Capita – Comparison of Cities within County . . . . .	44
 <b>DETAILED PROPOSED BUDGET</b>	
General Fund:	
Revenues and Other Resources . . . . .	45
Expenditures:	
Administration Department . . . . .	46
Police Department . . . . .	47
Building Department . . . . .	48
Park Maintenance Department . . . . .	49
Non-Departmental . . . . .	50



**City of Columbia City  
2025-26 Proposed Annual Budget**

**TABLE OF CONTENTS**

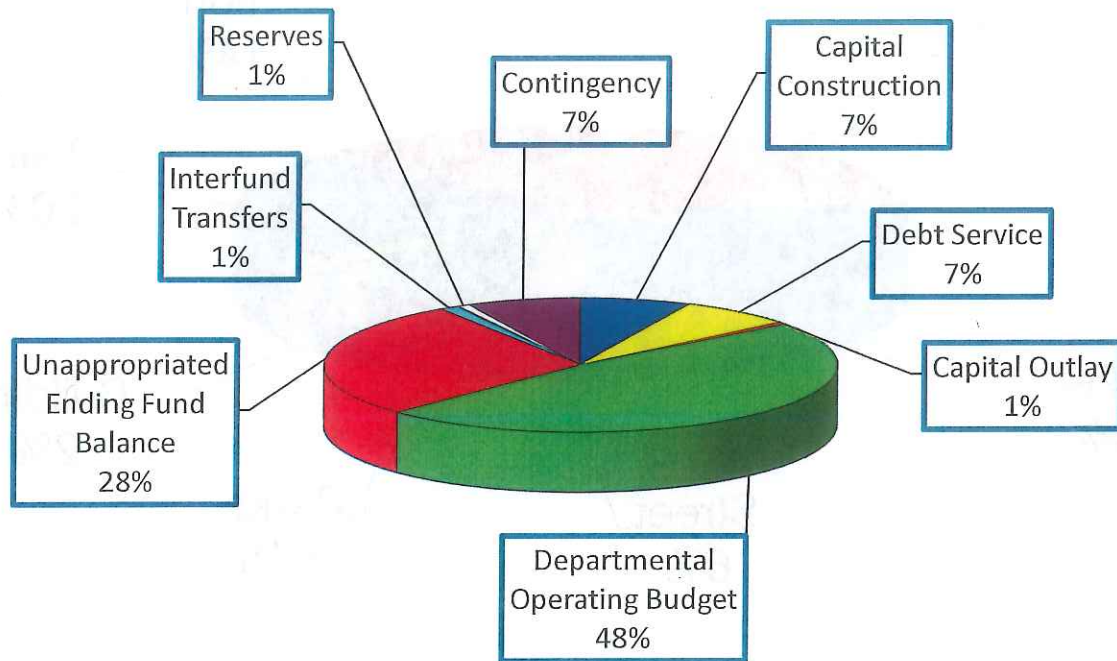
	<b>Page</b>
<b>Equipment Reserve Fund:</b>	
Revenues and Other Resources . . . . .	51
Expenditures . . . . .	51
<b>Street Fund:</b>	
Revenues and Other Resources . . . . .	52
Expenditures:	
Street Maintenance and Repair Department. . . . .	53
Street Capital Construction Department . . . . .	54
Non-Departmental . . . . .	54
<b>Street Development Fund:</b>	
Revenues and Other Resources . . . . .	55
Expenditures . . . . .	55
<b>Park Development Fund:</b>	
Revenues and Other Resources . . . . .	56
Expenditures . . . . .	56
<b>Storm Drain Development Fund</b>	
Revenues and Other Resources . . . . .	57
Expenditures . . . . .	57
<b>Water Fund:</b>	
Revenues and Other Resources . . . . .	58
Expenditures:	
Water Production and Distribution Department . . . . .	59
Water Capital Construction Department . . . . .	60
Non-Departmental . . . . .	60
<b>Water Development Fund:</b>	
Revenues and Other Resources . . . . .	61
Expenditures . . . . .	61
<b>Sewer Fund:</b>	
Revenues and Other Resources . . . . .	62
Expenditures:	
Sewer Collection Maintenance Department . . . . .	63
Sewer Capital Construction Department . . . . .	64
Non-Departmental . . . . .	64
<b>Sewer Development Fund:</b>	
Revenues and Other Resources . . . . .	65
Expenditures . . . . .	65

**City of Columbia City  
2025-26 Proposed Annual Budget**

**TABLE OF CONTENTS**

	<b>Page</b>
<b>LONG TERM PLANS AND FINANCIAL FORECASTING</b>	
Equipment Reserve Fund Planned Equipment Acquisitions . . . . .	66
2025-26 Five-Year Capital Improvements Program . . . . .	67
General Fund Model Forecast . . . . .	68
Financial History and Projections – Police Levy . . . . .	69
Water Operating Fund Model Forecast . . . . .	70
Sewer Operating Fund Model Forecast . . . . .	71
 <b>APPENDIX</b>	
Glossary of Terms . . . . .	72

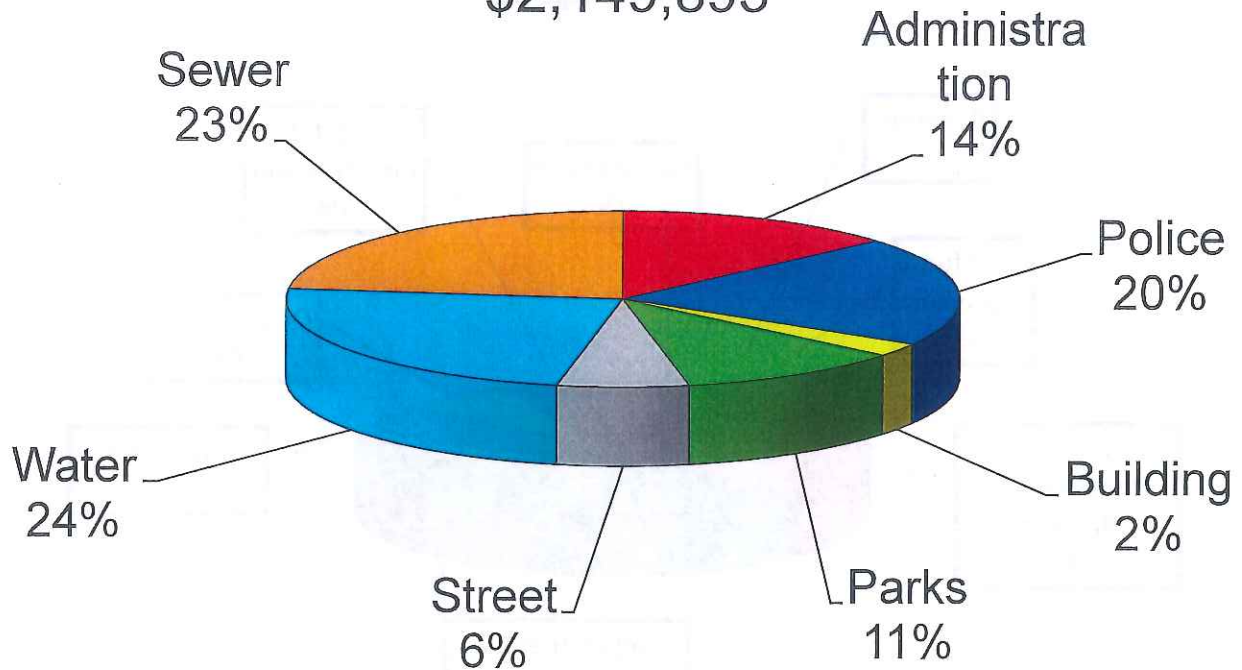
**2025-26 TOTAL FINANCIAL PROGRAM**  
**BY CATEGORY**  
**\$4,472,863**



2025-26 TOTAL FINANCIAL PROGRAM	
CATEGORY	PROPOSED BUDGET
Departmental Operating Budget	\$2,149,893
Capital Outlay	25,000
Capital Construction	310,000
Debt Service	318,740
Interfund Transfers Out	56,000
Reserves	34,597
Contingency	322,484
Unappropriated Ending Fund Balance	1,256,149
<b>TOTAL FINANCIAL PROGRAM</b>	<b>\$4,472,863</b>

# 2025-26 OPERATING BUDGET BY DEPARTMENT

\$2,149,893



2025-26 OPERATING BUDGET	
DEPARTMENT	PROPOSED BUDGET
Administration	\$290,827
Police	431,639
Building	51,253
Parks	232,535
Street	136,006
Water	509,363
Sewer	498,270
<b>TOTAL</b>	<b>\$2,149,893</b>



# The City of Columbia City

*In Columbia County on the Columbia River*



May 29, 2025

The Honorable Alexander Reed, 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 2025-26 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 2025-26 budget document has been prepared after considering the 2025-26 Policy Goals and Objectives and the 2025-26 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.

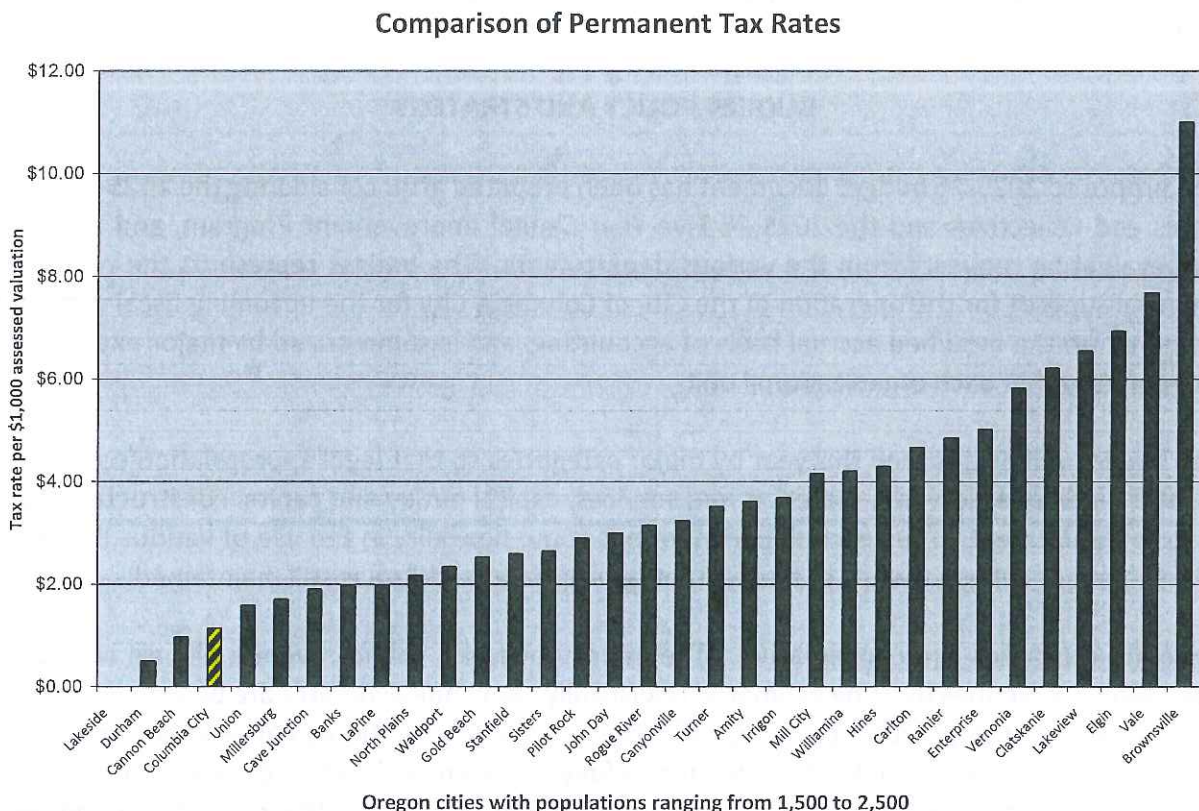
**Revenue estimates are conservative.** The importance of a sound revenue picture cannot be overstated. Revenues must be estimated realistically. Revenue estimates are based on historical trends, expected population changes, inflation, economic conditions, conservation measures, and more. Revenue estimates 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: It is anticipated that the new rates will generate additional water revenue equal to 15% and sewer revenue equal to 5%. The bulk of the additional revenue is needed to cover construction costs which skyrocketed during the past four years, and to make annual debt payments associated with recent construction projects and meet loan debt coverage requirements. System operation and maintenance costs also increased significantly during the same four-year period.

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.





Even with the five-year local option levy, the City's combined permanent tax/local option levy tax rate of just \$2.0346 remains lower than the permanent tax rate of most of the cities within the state. In addition to the very low tax rate, the City is primarily a bedroom community with only a few commercial and industrial activities. Thus, the local option levy is critical to the City's ability to deliver the current level of police protection services to the community.

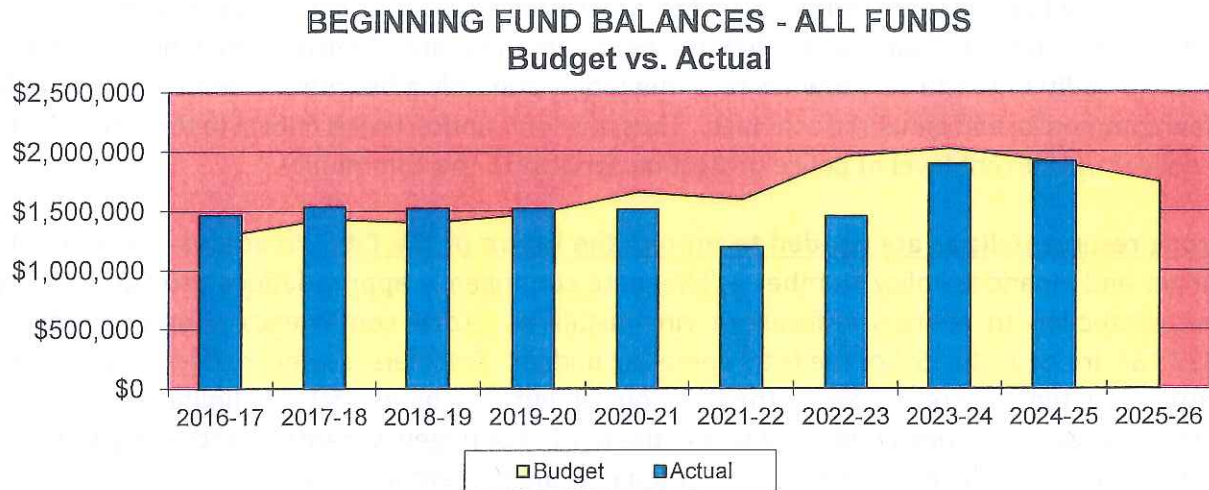
**Strong reserve policies are needed to protect the future of the City.** In accordance with City Budget and Financial Policy Number 2, adequate contingency appropriations provide the City with protection to address unforeseen circumstances. Total contingency appropriations of \$322,484 are equal to 15% of the total operating budget. Transfers may be made to appropriate contingency funds by resolution of the City Council, but Oregon Budget Law limits them to 15% of the total appropriations budgeted within the fund. Contingency transfers exceeding the 15% limitation may only be made with the adoption of a supplemental budget.

In accordance with City Budget and Financial Policy Number 1 and Number 3, the City strives to reserve funds for future capital projects in an effort to avoid incurring indebtedness whenever possible. The Equipment Reserve Fund is used to account for funds that are earmarked for future equipment acquisitions. This year equipment reserves, equal to \$34,597, represent less than 1% of the proposed budget, and unappropriated ending fund balances in the amount of \$1,256,149 represent 28% of the proposed budget.

**Fund balances.** The 2025-26 beginning fund balances are estimated at \$1,744,709, equal to 40% of the total proposed budget.

A General Fund beginning fund balance of \$327,696 is projected for the year 2025-26, an amount equal to almost four months of General Fund operating expenses. This amount is in compliance with the City's Budget and Financial Policy Number 9, which recommends a beginning fund balance equal to at least three months of operating expenditures. The General Fund beginning fund balance provides the City with the resources needed to operate until property tax revenues begin to come in, and enables the City to avoid short-term financing.

The beginning fund balances in the Street, Water and Sewer Funds, estimated at \$547,242, \$145,745 and \$281,332 respectively, are also in compliance with the City's Budget and Financial Policy Number 9.

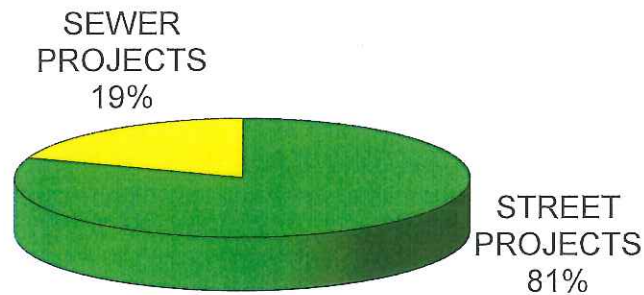


**Capital construction projects:** The 2025-26 budget provides appropriations for the following capital construction projects:

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 Small City Allotment (SCA) Grant Program if the City's grant application is awarded grant funding.

## 2025-26 CAPITAL PROGRAM \$310,000





**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 \$1,389,954, equal to \$714 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 \$56,544, equal to \$29 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 \$283,209, equal to \$146 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 \$535,893, equal to \$275 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 \$267,356, equal to \$137 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 \$267,431, equal to \$137 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 \$1,213,256, equal to \$623 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 \$14,073,738.

**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 2025-26**

**ALL FUNDS**

Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Estimated	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
TAXES	431,417	448,345	475,323	446,062	477,613	0	0
LICENSES, PERMITS AND FEES	291,918	271,334	289,259	300,371	287,905	0	0
INTERGOVERNMENTAL REVENUE	456,975	232,016	500,695	228,948	494,736	0	0
CHARGES FOR SERVICES	1,108,455	1,131,127	1,191,625	1,165,949	1,294,265	0	0
FINES	9,361	7,067	10,000	7,000	9,000	0	0
LOAN PROCEEDS	148,548	801,114	0	0	0	0	0
MISCELLANEOUS REVENUE	73,130	124,708	107,319	136,975	108,634	0	0
INTERFUND TRANSFERS IN	0	49,853	517,402	514,167	56,000	0	0
SUB TOTAL - ALL REVENUES	2,519,804	3,065,564	3,091,623	2,799,472	2,728,153	0	0
FUND BALANCE	1,453,733	1,894,643	1,911,634	1,915,756	1,744,709	0	0
GRAND TOTAL - ALL FUNDS	3,973,537	4,960,207	5,003,257	4,715,228	4,472,862	0	0
Less Interfund Transfers In	0	49,853	517,402	514,167	56,000	0	0
<b>NET TOTAL ALL FUNDS</b>	<b>3,973,537</b>	<b>4,910,354</b>	<b>4,485,855</b>	<b>4,201,061</b>	<b>4,416,862</b>	<b>0</b>	<b>0</b>

**EXPENDITURE SUMMARY**

**FISCAL YEAR 2025-26**

**ALL FUNDS**

Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Estimated	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
PERSONAL SERVICES	1,050,193	1,064,628	1,182,668	1,128,302	1,279,987	0	0
MATERIALS AND SERVICES	659,242	716,828	891,572	795,580	869,905	0	0
CAPITAL OUTLAY	28,553	143,276	30,500	58,018	25,000	0	0
CAPITAL CONSTRUCTION	82,647	823,733	469,000	193,820	310,000	0	0
DEBT SERVICE	258,260	254,773	280,628	280,632	318,740	0	0
INTERFUND TRANSFERS OUT	0	49,853	517,402	514,167	56,000	0	0
RESERVES	0	0	37,739	0	34,597	0	0
CONTINGENCY	0	0	311,136	0	322,484	0	0
UNAPPROPRIATED END. FUND BALANCE	0	0	1,282,612	0	1,256,149	0	0
GRAND TOTAL - ALL FUNDS	2,078,895	3,053,091	5,003,257	2,970,519	4,472,862	0	0
Less Interfund Transfers Out	0	49,853	517,402	514,167	56,000	0	0
<b>NET TOTAL ALL FUNDS</b>	<b>2,078,895</b>	<b>3,003,238</b>	<b>4,485,855</b>	<b>2,456,352</b>	<b>4,416,862</b>	<b>0</b>	<b>0</b>

**City of Columbia City  
2025-26 Annual Budget**

**FUND STRUCTURE**

The City has established a variety of funds 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	22%
Special Revenue		Street Development Fund	5%
Special Revenue		Park Development Fund	1%
Special Revenue		Storm Drain Development Fund	0%
Enterprise	✓	Water Fund	20%
Enterprise		Water Development Fund	3%
Enterprise	✓	Sewer Fund	19%
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.

## **POLICY GOALS AND OBJECTIVES**

### **2025-26**

#### **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 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.

D. To seek voter approval of another five-year local option levy for police protection services to provide stable funding for current service levels after the current five-year local option levy expires.

*Rationale:* When the current five-year local option levy ends a new five-year levy at an increased tax rate is needed in order to continue to provide the current level of police protection services.

Target completion date: November 2026.

E. To replace playground equipment at Harvard Park.



*Rationale:* The current playground equipment was installed in Harvard Park in 1996 and has reached the end of its life and is in need of replacement. Harvard Park playground equipment is heavily used and an important recreation place for the community. The plan is to apply for a grant through the Oregon Parks and Recreation Department to help pay for the equipment.

Target completion date: September 30, 2026.

## **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 2046, 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.

Target completion date: TBD. (Will be dependent on 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.)

- 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, 2026. (Dependent on grant funding to accomplish)
- E Street Improvements Project – Sixth Street to Highway 30 – 2027-28 Budget Year.
- Repave 'L' Street Bridge – 2029-30 Budget Year.

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

*Rationale:* Public Works now has an inventory list of the 50 Dry Wells located throughout Columbia City and each one will be inspected at least every other year. They are also placing a strong focus on vegetation control around the City's drainage swales to ensure their efficiency. Periodic routine maintenance is essential to ensure optimum performance of the system.

Target Date: Ongoing.

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.

Target completion date: Small City Allotment Grant – application due annually April 30<sup>th</sup>. Other opportunities – Ongoing.

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

#### **A. 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.

Target completion date:

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

#### **B. 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

#### **C. 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 to repair leaks as they are discovered in a timely manner.

Target completion date: Ongoing.

#### **D. 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.

#### **E. 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, 2026.

F. To update the March 2013 Wastewater Collection System Master Plan.

*Rationale:* The Columbia City Wastewater Collection System Master Plan was completed in March 2013 and listed projected projects through 2023, most of which have been completed. We need a renewed list identifying the most needed improvements to our wastewater system and financing options for implementation.

Target completion date: TBD. (Will be dependent on grant funding to accomplish.)

G. To update the Columbia City Water System Master Plan.

*Rationale:* The Columbia City Water System Master Plan was completed in March 2013 and listed projected projects through 2023, most of which have been completed. We need a renewed list identifying the most needed improvements to our water system and financing options for implementation.

Target completion date: TBD. (Will be dependent on grant funding to accomplish.)

## 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 a minimum of 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:



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

12. 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  
2025-26 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  
2025-26 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.

**City of Columbia City  
2025-26 Annual Budget**

**BUDGET CALENDAR**

**January**

16<sup>th</sup> City Council appoints City Administrator/Recorder as Budget Officer.

**February**

6<sup>th</sup> Water and Sewer Committee provides input on Five-Year Capital Improvement Program for 2025-26.

11<sup>th</sup> Parks Committee provides input on Five-Year Capital Improvement Program for 2025-26.

12<sup>th</sup> Street Committee provides input on Five-Year Capital Improvement Program for 2025-26.

**March**

20<sup>th</sup> City Council adopts Five-Year Capital Improvement Program for 2025-26.

**April**

3<sup>rd</sup> City Council reviews progress report on 2024-25 Policy, Goals and Objectives and holds a Goal Setting Workshop.

17<sup>th</sup> City Council adopts Policy, Goals and Objectives for 2025-26.

23<sup>rd</sup>-24<sup>th</sup> Meet with Department Heads regarding 2025-26 budget expenditures

**May**

9<sup>th</sup> Notice of first Budget Committee Meeting including the possible use of Revenue Sharing is published in newspaper and posted to City website.

22<sup>nd</sup> Proposed 2025-26 Budget is available for public inspection and distributed to the Mayor, Council, Budget Committee and Staff.

29<sup>th</sup> Budget Committee and Public Hearings.

30<sup>th</sup>-June 4<sup>th</sup> Budget Committee meets to review and approve 2025-26 Budget.

**June**

13<sup>th</sup> Budget Summary and Notice of Budget Hearing is published in newspaper and posted to City Website.

18<sup>th</sup> Budget Hearing; Council adopts 2025-26 Budget and levies taxes.

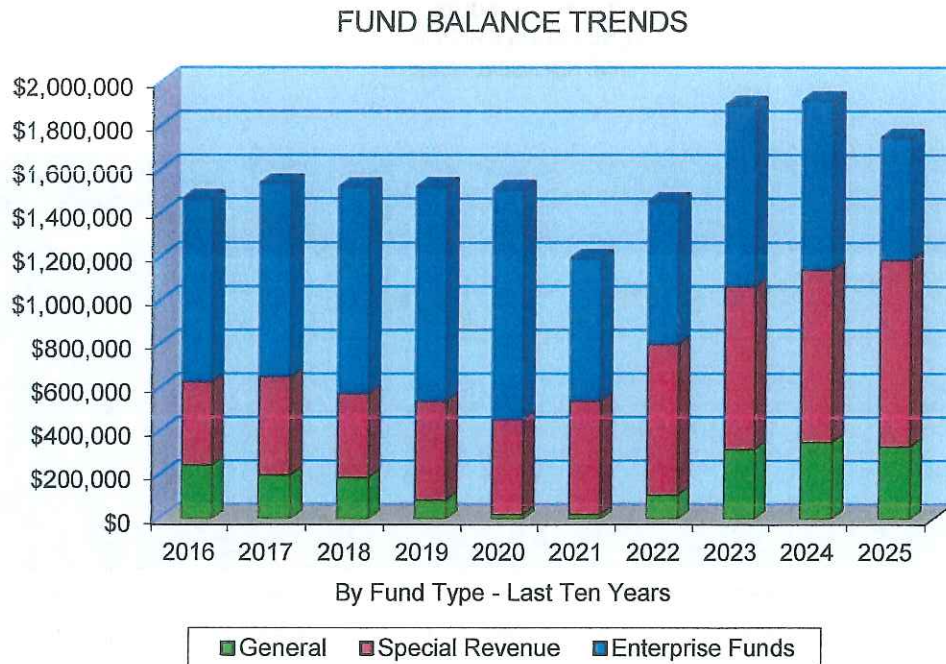
**July**

15<sup>th</sup> Adopted Budget is submitted to the County Assessor's Office.

15<sup>th</sup> Copy of the adopted budget 2025-26 Budget is submitted to the County Clerk's Office.

**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
7/1/2025	Budget	\$327,696	\$859,183	\$557,830	\$1,744,709
7/1/2024	Actual	347,574	794,422	773,760	1,915,756
7/1/2023	Actual	314,926	749,372	830,345	1,894,643
7/1/2022	Actual	104,732	695,318	653,674	1,453,724
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



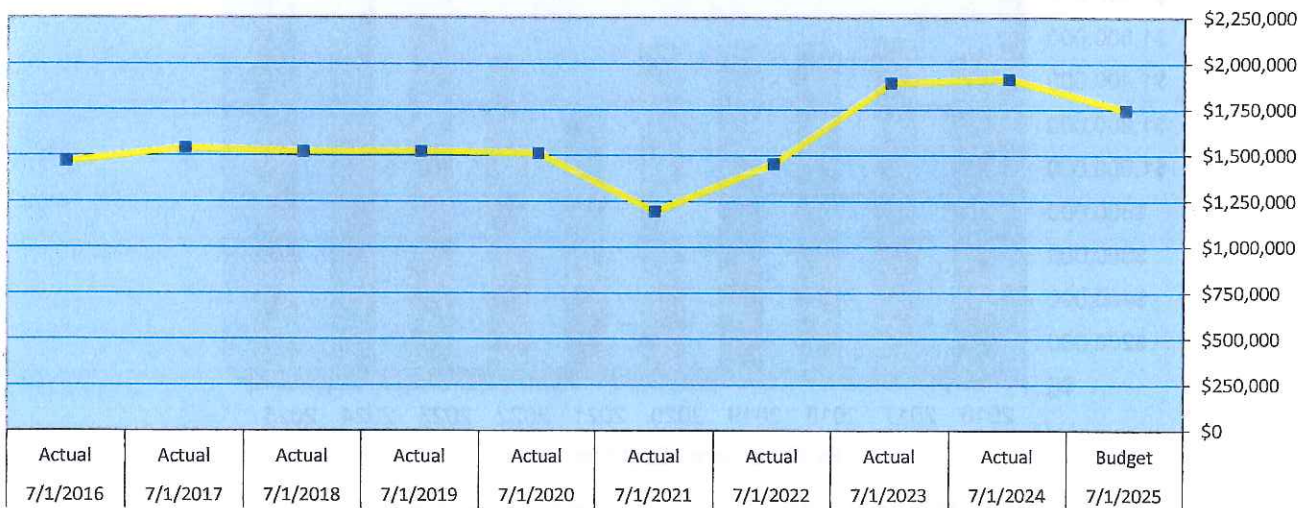


## FUND BALANCE TRENDS

TOTAL - ALL FUNDS  
LAST TEN FISCAL YEARS

Date	Budget or Actual	Fund Balance	Percent Change
7/1/2025	Budget	\$1,744,709	-8.93%
7/1/2024	Actual	1,915,756	1.11%
7/1/2023	Actual	1,894,643	30.33%
7/1/2022	Actual	1,453,724	21.81%
7/1/2021	Actual	1,193,415	-20.97%
7/1/2020	Actual	1,510,117	-0.75%
7/1/2019	Actual	1,521,581	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%

TOTAL - ALL FUNDS  
FUND BALANCE HISTORY  
LAST TEN FISCAL YEARS

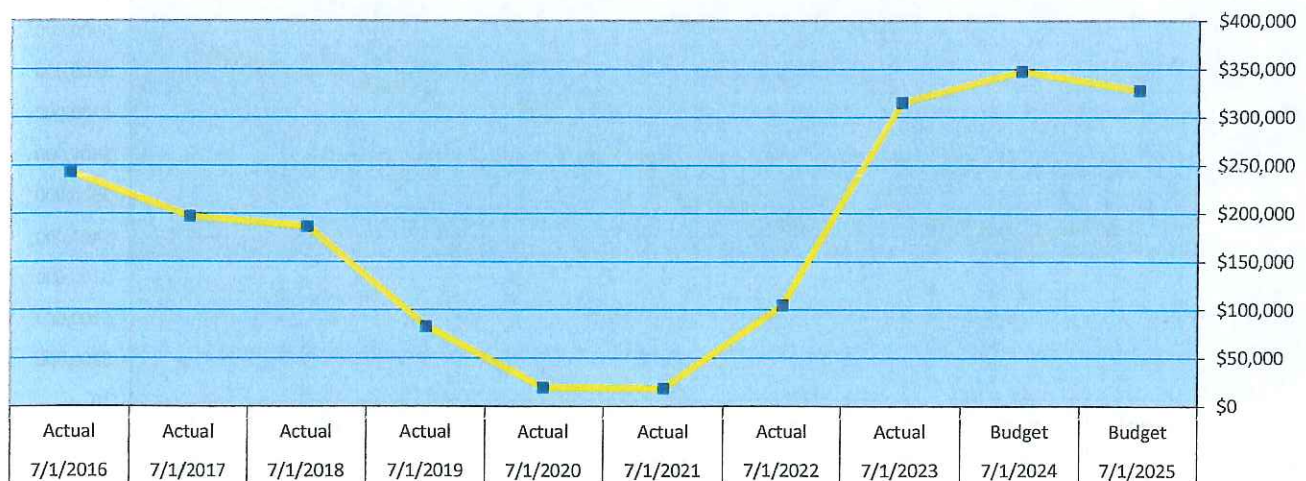


## FUND BALANCE TRENDS

### GENERAL FUND LAST TEN FISCAL YEARS

Date	Budget or Actual	Fund Balance	Percent Change
7/1/2025	Budget	\$327,696	-5.72%
7/1/2024	Budget	347,574	10.37%
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%

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

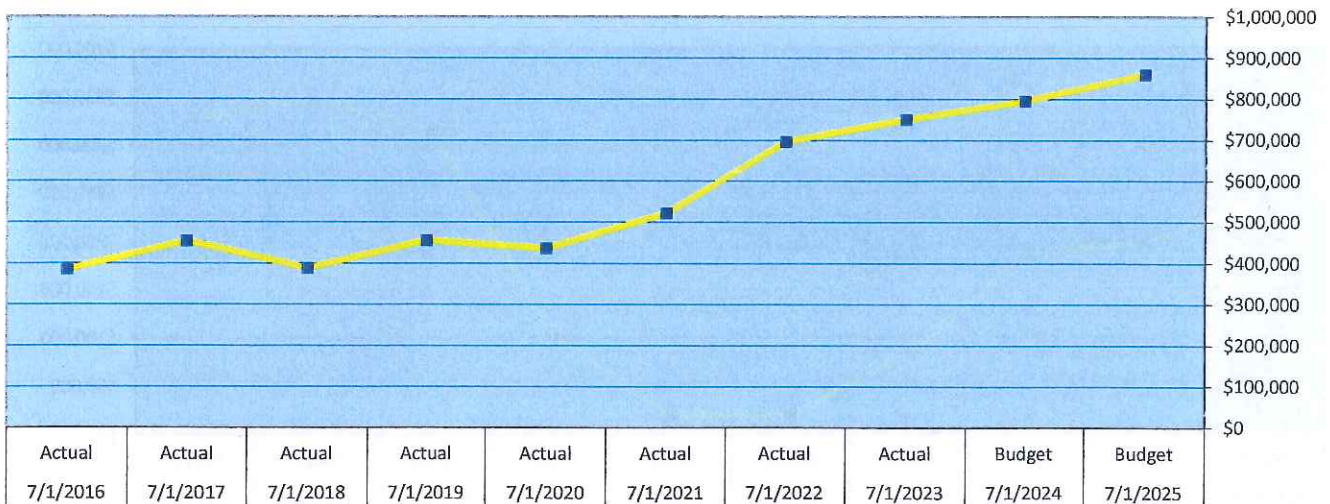


## FUND BALANCE TRENDS

### SPECIAL REVENUE FUNDS LAST TEN FISCAL YEARS

Date	Budget or Actual	Fund Balance	Percent Change
7/1/2025	Budget	\$859,183	8.15%
7/1/2024	Budget	794,422	6.01%
7/1/2023	Actual	749,372	7.77%
7/1/2022	Actual	695,318	33.36%
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%

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

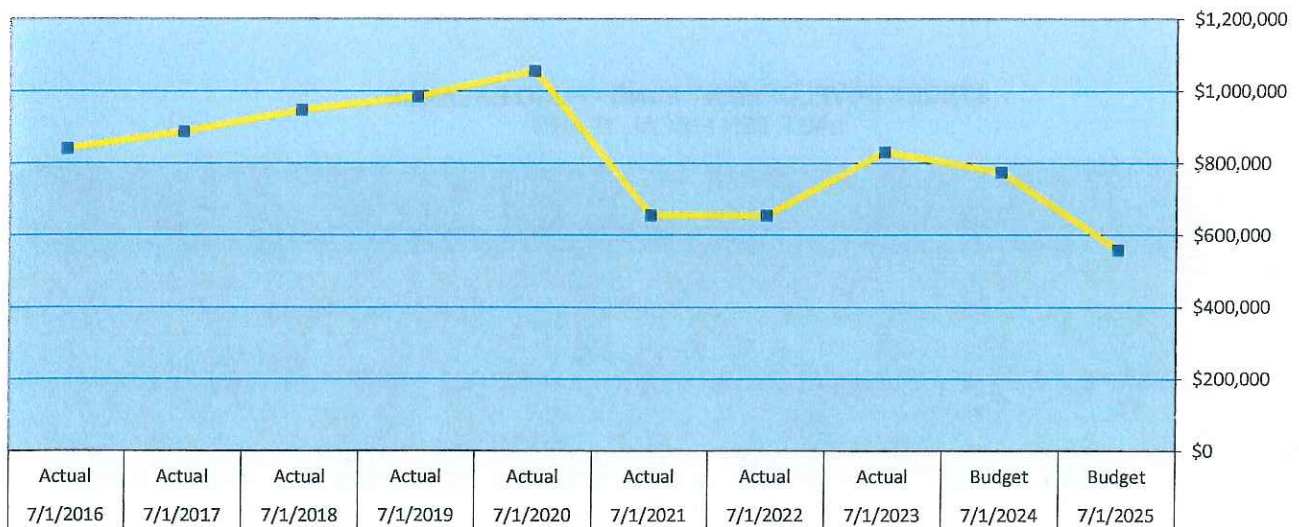




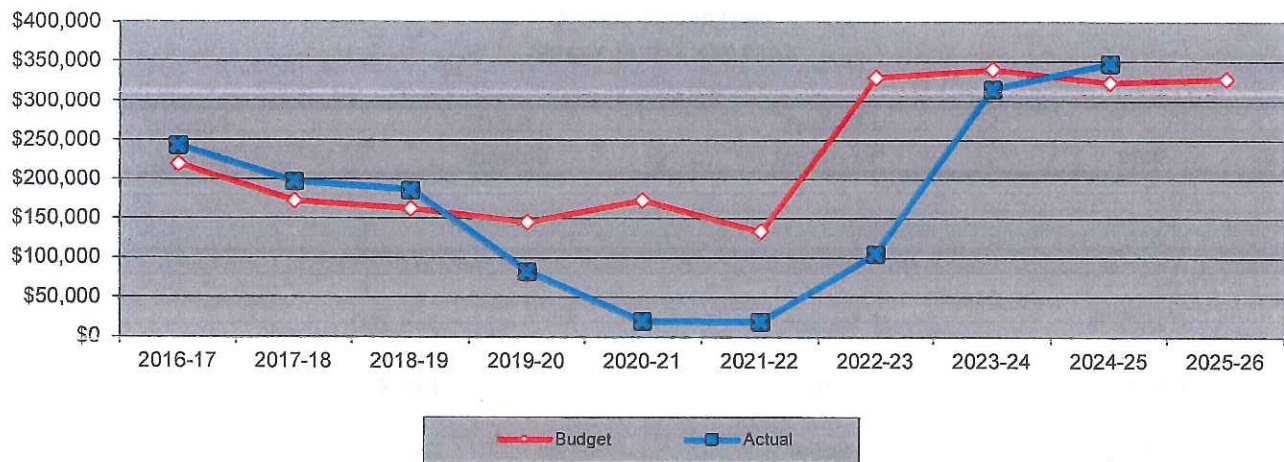
**FUND BALANCE TRENDS**  
**ENTERPRISE FUNDS**  
**LAST TEN FISCAL YEARS**

Date	Budget or Actual	Fund Balance	Percent Change
7/1/2025	Budget	\$557,830	-27.91%
7/1/2024	Budget	773,760	-6.81%
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%

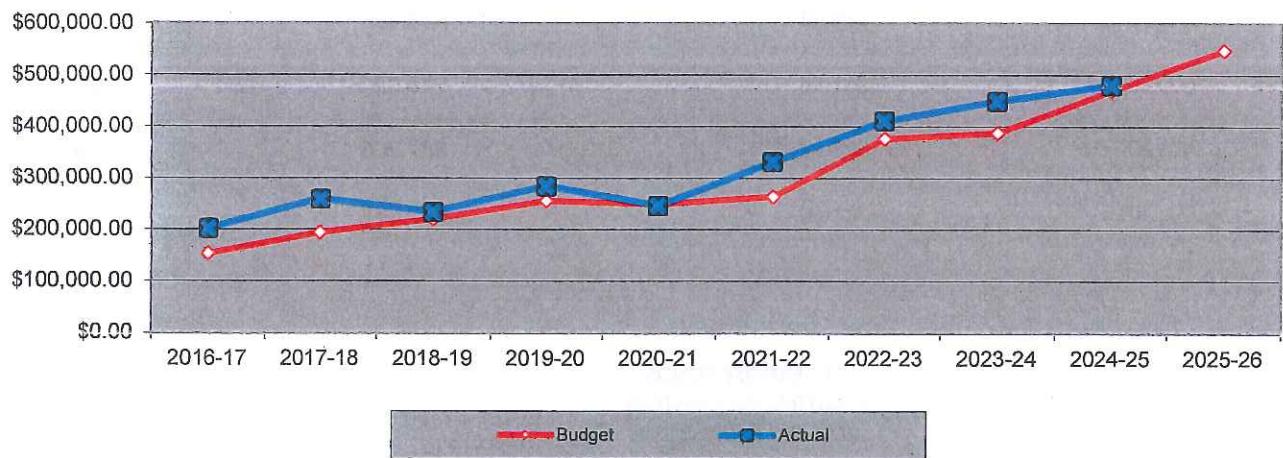
**ENTERPRISE FUNDS**  
**FUND BALANCE HISTORY**  
**LAST TEN FISCAL YEARS**



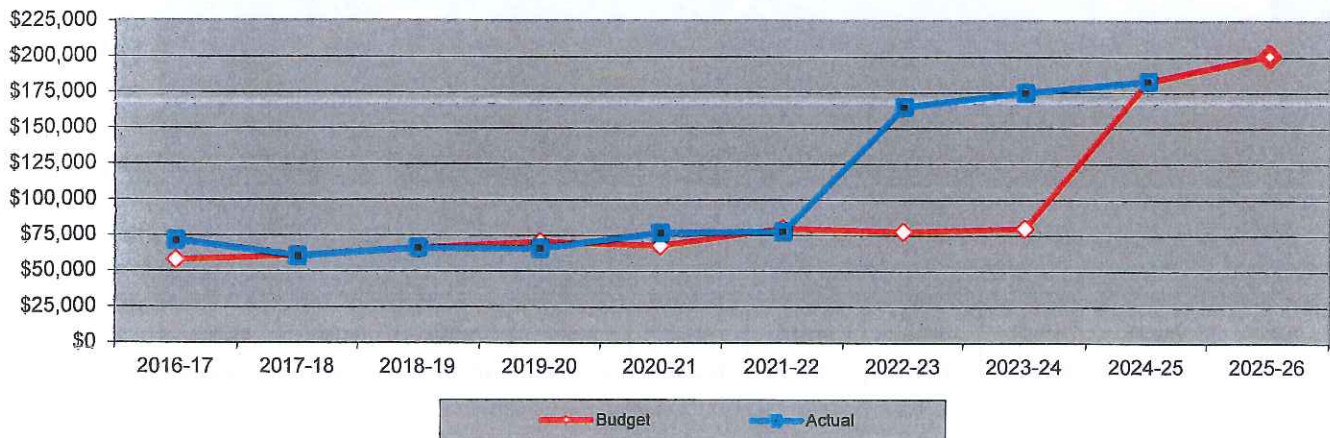
### GENERAL FUND - FUND BALANCE LAST TEN FISCAL YEARS



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

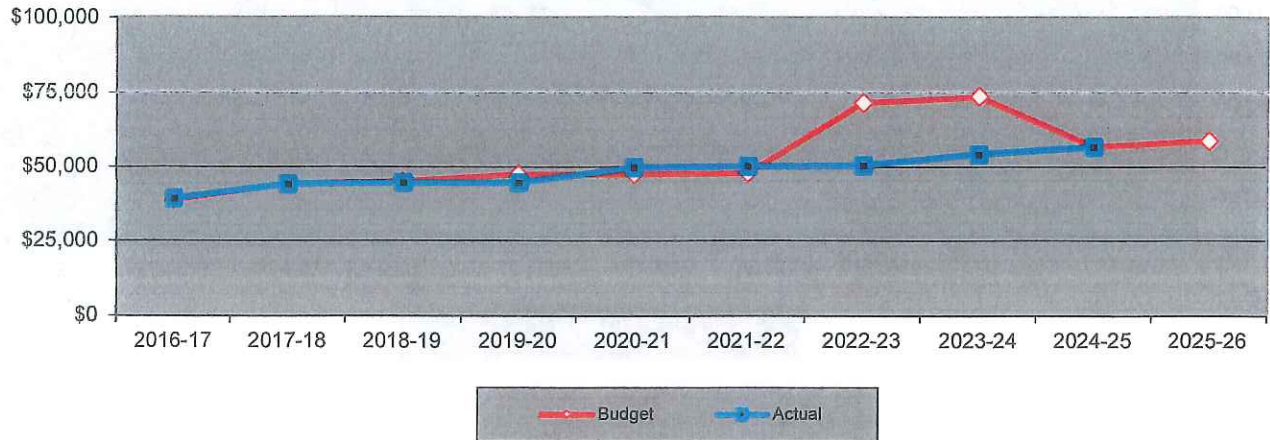


### STREET DEVELOPMENT FUND - FUND BALANCE LAST TEN FISCAL YEARS

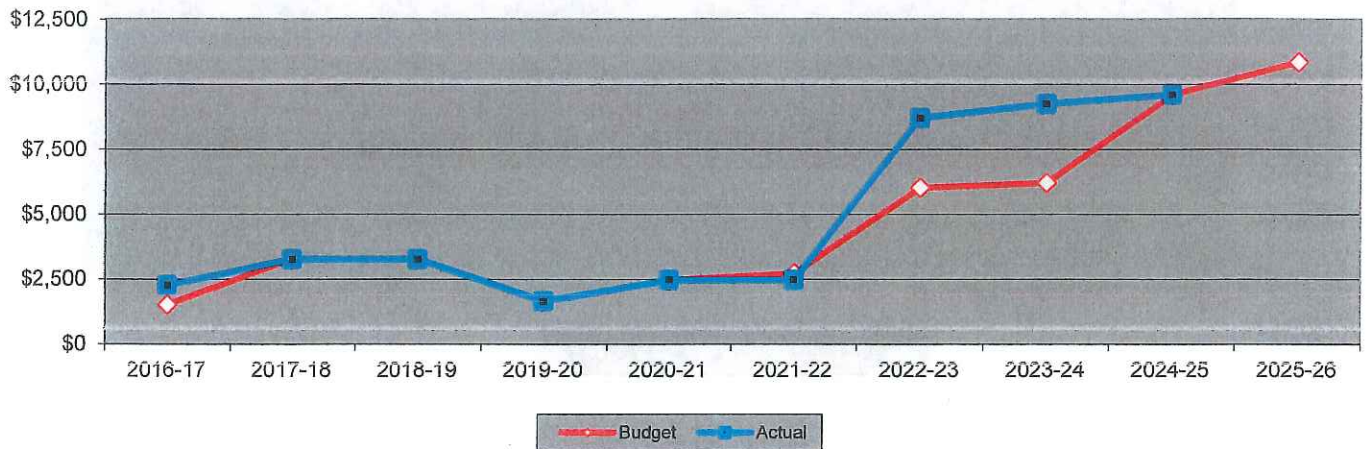




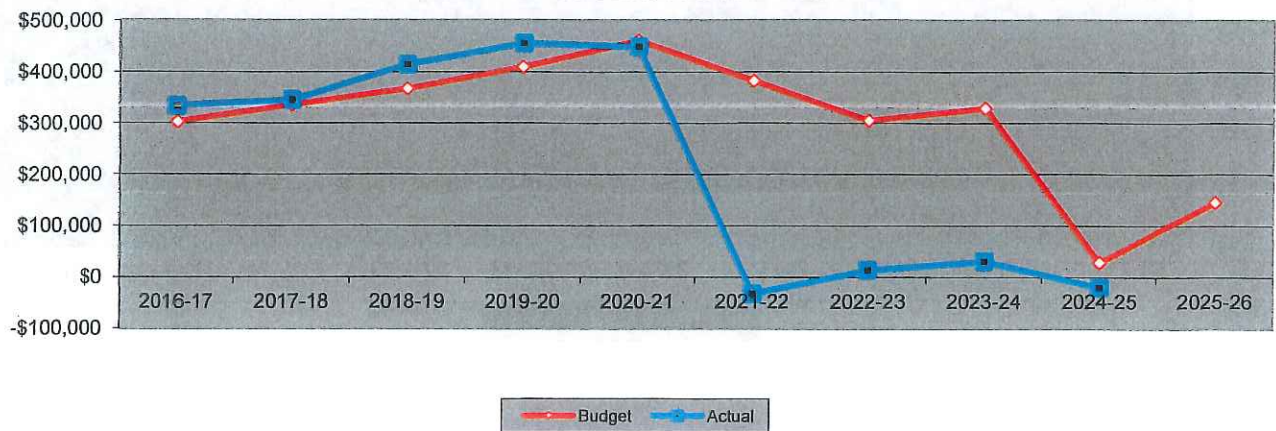
### PARK DEVELOPMENT FUND - FUND BALANCE LAST TEN FISCAL YEARS



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

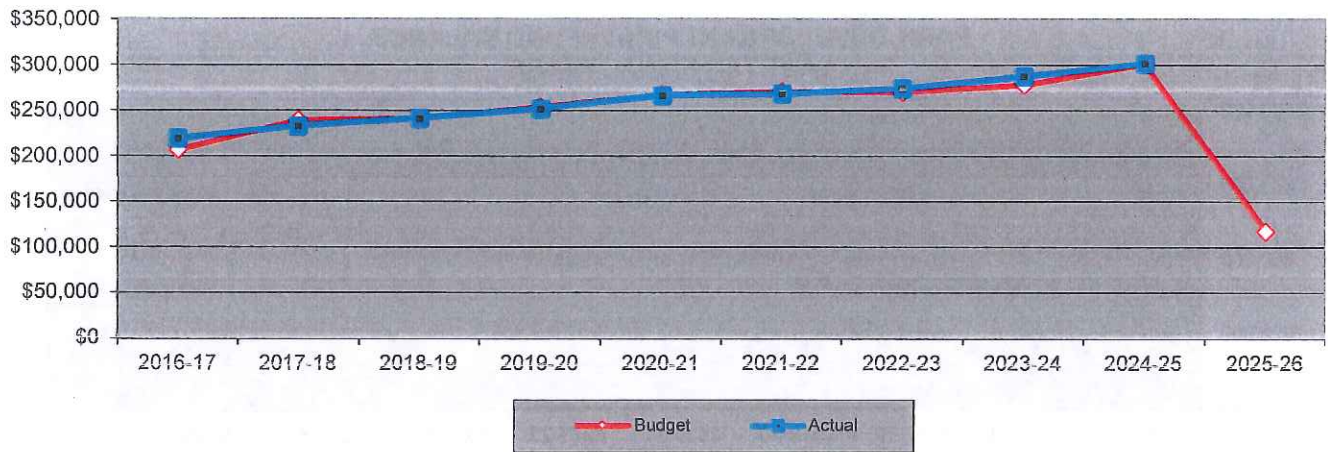


### WATER FUND = FUND BALANCE LAST TEN FISCAL YEARS

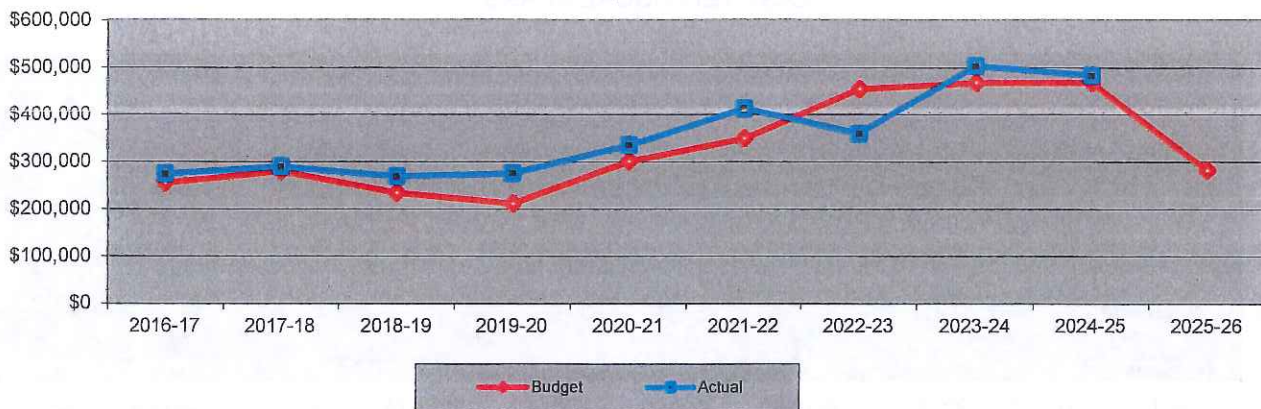




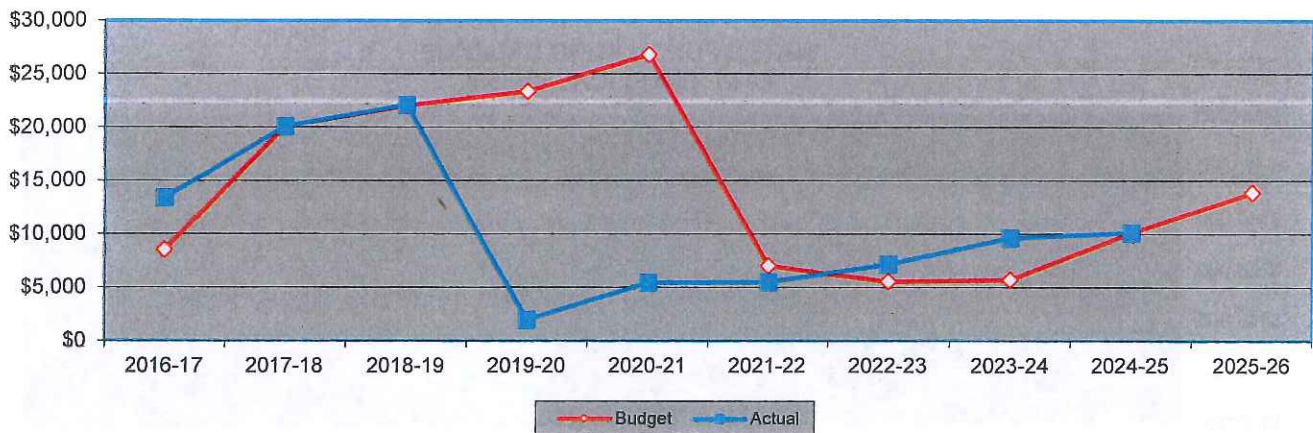
### WATER DEVELOPMENT FUND - FUND BALANCE LAST TEN FISCAL YEARS



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



### SEWER DEVELOPMENT FUND - FUND BALANCE LAST TEN FISCAL YEARS



**ALL FUNDS COMBINED SUMMARY**  
**FISCAL YEAR 2025-26**

<b>ALL FUNDS COMBINED</b>	<b>2022-23 ACTUAL</b>	<b>2023-24 ACTUAL</b>	<b>2024-25 ESTIMATED</b>	<b>2025-26 PROPOSED</b>	<b>2025-26 APPROVED</b>	<b>2025-26 ADOPTED</b>
<b>BEGINNING BALANCE</b>	1,453,734	1,894,643	1,915,756	1,744,709		
<b>REVENUES &amp; OTHER RESOURCES</b>						
Taxes	431,417	448,345	446,062	477,613		
Licenses, Permits and Fees	291,918	271,334	300,371	287,905		
Intergovernmental Revenue	456,975	232,016	228,948	494,736		
Charges for Services	1,108,455	1,131,127	1,165,949	1,294,265		
Fines	9,361	7,067	7,000	9,000		
Loan Proceeds	148,548	801,114	0	0		
Miscellaneous Revenue	73,130	124,708	136,975	108,634		
Interfund Transfers In	0	49,853	514,167	56,000		
<b>TOTAL</b>	2,519,804	3,065,564	2,799,472	2,728,153	0	0
<b>EXPENDITURES BY DEPARTMENT/USES</b>						
Administration Department	323,718	270,794	249,337	290,827		
Police Department	312,425	340,165	386,668	431,639		
Building Department	44,731	40,962	40,382	51,253		
Park Maintenance	84,299	138,792	163,643	232,535		
Street Maintenance and Repair	94,068	84,448	130,012	136,006		
Water Production and Distribution	410,567	448,175	485,578	509,363		
Sewer Collection Maintenance	439,627	458,120	468,262	498,270		
Capital Outlay	28,553	143,276	58,018	25,000		
Capital Construction	82,647	823,733	193,820	310,000		
Debt Service	258,260	254,773	280,632	318,740		
Interfund Transfers Out	0	49,853	514,167	56,000		
<b>TOTAL</b>	2,078,895	3,053,091	2,970,519	2,859,633	0	0
<b>ENDING BALANCE</b>						
Non-spendable						
Restricted	535,170	560,837	400,847	417,213		
Committed	449,000	479,940	547,242	585,396		
Assigned	595,547	527,405	468,924	355,813		
Unassigned	314,926	347,574	327,696	254,807		
<b>TOTAL</b>	1,894,643	1,915,756	1,744,709	1,613,229	0	0



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

2022-24 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Estimated	Description	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	% of Total Budget
<b>GENERAL FUND:</b>								
431,417	448,345	475,323	446,062	Taxes	477,613	0	0	10.68%
256,703	263,679	256,384	255,583	Licenses, Permits and Fees	260,810	0	0	5.83%
303,300	79,981	97,153	73,800	Intergovernmental Revenue	87,625	0	0	1.96%
9,361	7,067	10,000	7,000	Fines	9,000	0	0	0.20%
36,430	57,331	50,531	59,378	Miscellaneous Revenue	56,068	0	0	1.25%
0	49,853	164,902	164,427	Interfund Transfers In	46,000	0	0	1.03%
104,732	314,926	322,398	347,574	Fund Balance	327,696	0	0	7.33%
<b>1,141,943</b>	<b>1,221,182</b>	<b>1,376,691</b>	<b>1,353,824</b>	<b>Total General Fund</b>	<b>1,264,812</b>	<b>0</b>	<b>0</b>	<b>28.28%</b>
<b>SPECIAL REVENUE FUNDS:</b>								
9,775	0	13,843	13,984	Licenses, Permits and Fees	7,483	0	0	0.17%
153,675	152,035	403,542	155,148	Intergovernmental Revenue	407,111	0	0	9.10%
18,756	35,684	32,300	40,406	Miscellaneous Revenue	34,216	0	0	0.76%
0	0	21,500	21,025	Interfund Transfers In	0	0	0	0.00%
695,318	749,372	782,689	794,422	Fund Balance	859,183	0	0	19.21%
<b>877,524</b>	<b>937,091</b>	<b>1,253,874</b>	<b>1,024,985</b>	<b>Total Special Revenue Funds</b>	<b>1,307,993</b>	<b>0</b>	<b>0</b>	<b>29.24%</b>
<b>ENTERPRISE FUNDS:</b>								
25,440	7,655	19,032	30,804	Licenses, Permits and Fees	19,612	0	0	0.44%
1,108,455	1,131,127	1,191,625	1,165,949	Charges for Services	1,294,265	0	0	28.94%
148,548	801,114	0	0	Loan Proceeds	0	0	0	0.00%
17,944	31,693	24,488	37,191	Miscellaneous Revenue	18,350	0	0	0.41%
0	0	331,000	328,715	Interfund Transfers In	10,000	0	0	0.22%
653,683	830,345	806,547	773,760	Fund Balance	557,830	0	0	12.47%
<b>1,954,070</b>	<b>2,801,934</b>	<b>2,372,692</b>	<b>2,336,419</b>	<b>Total Enterprise Funds</b>	<b>1,900,057</b>	<b>0</b>	<b>0</b>	<b>42.48%</b>
<b>3,973,537</b>	<b>4,960,207</b>	<b>5,003,257</b>	<b>4,715,228</b>	<b>GRAND TOTAL - ALL FUND TYPES</b>	<b>4,472,862</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>



# SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT

## FISCAL YEAR 2024-25

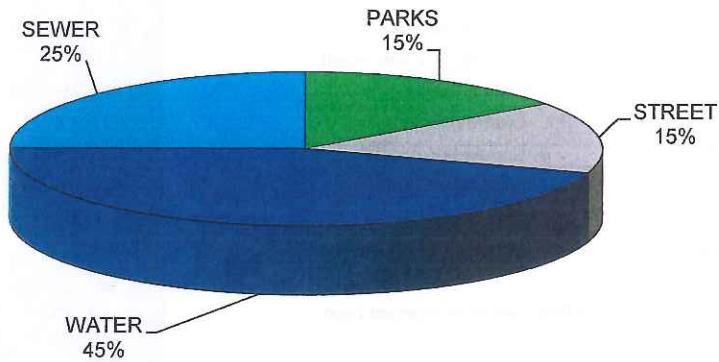
2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Estimated	Description	2025-26 Proposed	2025-26 Approved	2025-26 Adopted	% of Total Budget
<b>GENERAL FUND:</b>								
323,718	270,794	277,457	249,337	Administration	290,827	0	0	6.50%
312,425	340,165	396,727	386,668	Police	431,639	0	0	9.65%
44,731	40,962	64,992	40,382	Building	51,253	0	0	1.15%
84,299	138,792	179,294	163,643	Parks Maintenance	232,535	0	0	5.20%
28,553	60,276	5,000	35,278	Capital Outlay	3,750	0	0	0.08%
33,290	22,620	49,000	23,820	Capital Construction	0	0	0	0.00%
0	0	404,221	127,000	Non-Departmental	254,808	0	0	5.70%
<b>827,016</b>	<b>873,609</b>	<b>1,376,691</b>	<b>1,026,128</b>	<b>Total General Fund</b>	<b>1,264,812</b>	<b>0</b>	<b>0</b>	<b>28.28%</b>
<b>SPECIAL REVENUE FUNDS:</b>								
0	0	67,739	26,765	Equipment Reserve Fund	44,597	0	0	1.00%
<b>Street Fund</b>								
94,068	84,448	187,833	130,012	Maintenance and Repair	136,006	0	0	3.04%
0	17,000	4,500	4,025	Capital Outlay	3,750	0	0	0.08%
33,626	0	250,000	0	Capital Construction	250,000	0	0	5.59%
0	49,853	472,419	0	Non-Departmental	585,397	0	0	13.09%
<b>127,694</b>	<b>151,301</b>	<b>914,752</b>	<b>134,037</b>	<b>Total Street Fund</b>	<b>975,153</b>	<b>0</b>	<b>0</b>	<b>21.80%</b>
0	0	195,038	0	Street Development Fund	213,225	0	0	4.77%
460	0	66,061	5,000	Park Development Fund	63,325	0	0	1.42%
0	0	10,284	0	Storm Drain Development Fund	11,693	0	0	0.26%
<b>ENTERPRISE FUNDS:</b>								
<b>Water Fund</b>								
410,567	448,175	484,324	485,578	Production and Distribution	509,363	0	0	11.39%
0	33,000	13,500	12,025	Capital Outlay	11,250	0	0	0.25%
0	0	45,000	45,000	Capital Construction	0	0	0	0.00%
207,586	204,276	458,537	237,282	Non-Departmental	384,037	0	0	8.59%
<b>618,153</b>	<b>685,451</b>	<b>1,001,361</b>	<b>779,885</b>	<b>Total Water Fund</b>	<b>904,650</b>	<b>0</b>	<b>0</b>	<b>20.23%</b>
0	0	308,563	200,000	Water Development Fund	126,109	0	0	2.82%
<b>Sewer Fund</b>								
439,627	458,120	483,613	468,262	Collection Maintenance	498,270	0	0	11.14%
0	33,000	7,500	6,690	Capital Outlay	6,250	0	0	0.14%
15,271	801,113	120,000	120,000	Capital Construction	60,000	0	0	1.34%
50,674	50,497	439,558	203,752	Non-Departmental	288,920	0	0	6.46%
<b>505,572</b>	<b>1,342,730</b>	<b>1,050,671</b>	<b>798,704</b>	<b>Total Sewer Fund</b>	<b>853,439</b>	<b>0</b>	<b>0</b>	<b>19.08%</b>
0	0	12,097	0	Sewer Development Fund	15,859	0	0	0.35%
<b>2,078,895</b>	<b>3,053,091</b>	<b>5,003,257</b>	<b>2,970,519</b>	<b>GRAND TOTAL - ALL FUNDS</b>	<b>4,472,862</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>

**City of Columbia City  
2025-26 Annual Budget**

**CAPITAL OUTLAY BUDGET**

ITEM DESCRIPTION	AMOUNT
Pickup Truck	\$25,000
<b>TOTAL</b>	<b>\$25,000</b>

**2025-26 CAPITAL OUTLAY BUDGET  
\$25,000 - BY DEPARTMENT**



**CAPITAL OUTLAY FUNDING SUMMARY  
2025-26 BUDGET**

DESCRIPTION	Admin.	POLICE	PARKS	STREET	WATER	SEWER	TOTAL
Pickup Truck			\$3,750	\$3,750	\$11,250	\$6,250	\$25,000
<b>TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,750</b>	<b>\$3,750</b>	<b>\$11,250</b>	<b>\$6,250</b>	<b>\$25,000</b>

**City of Columbia City  
2025-26 Annual Budget**

**INTERFUND TRANSFER DETAIL**

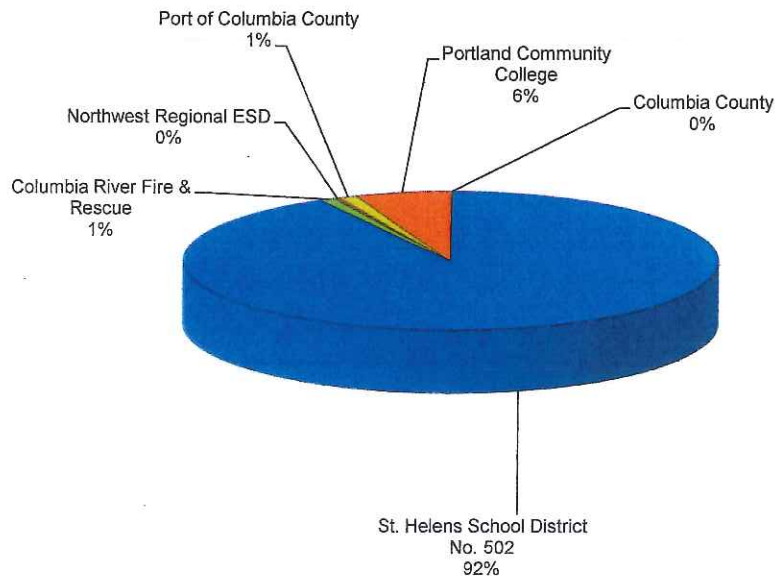
<b>PURPOSE</b>	<b>AMOUNT</b>	<b>FROM</b>	<b>TO</b>
Park Master Plan Update	\$13,000	Park Development Fund	General Fund
Prior Years - Administrator Costs Payment 2 of 6	\$33,000	Water Fund	General Fund
Police Car Purchase	\$10,000	Equipment Reserve	General Fund
<b>TOTAL</b>	<b>\$56,000</b>		



# COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT AS OF JUNE 30, 2024

	Gross Property-Tax Backed Debt	Net Property-Tax Backed Debt	Percentage Applicable to Columbia City	Overlapping Columbia City Gross Property-Tax Backed Debt	Net Property-Tax Backed Debt
<b>DIRECT DEBT:</b>					
City of Columbia City	\$0	\$0	100.00%	\$0	\$0
<b>OVERLAPPING DEBT:</b>					
Columbia County	\$3,869,427	\$388,328	3.65%	\$141,281	\$14,179
St. Helens School District No. 502	118,922,496	118,922,496	10.13%	12,043,995	12,043,995
Columbia River Fire & Rescue	1,735,000	1,735,000	7.40%	128,470	128,470
Northwest Regional ESD	13,268,338	13,060,000	0.22%	29,350	28,889
Port of Columbia County	3,636,761	3,636,761	4.22%	153,297	153,297
Portland Community College	652,810,000	617,155,000	0.12%	803,609	759,718
<b>TOTAL OVERLAPPING DEBT</b>	<b>\$794,242,022</b>	<b>\$754,897,585</b>		<b>\$13,300,002</b>	<b>\$13,128,548</b>
<b>TOTAL DEBT</b>	<b>\$794,242,022</b>	<b>\$754,897,585</b>		<b>\$13,300,002</b>	<b>\$13,128,548</b>
<b>Columbia City Population</b>					<b>1,935</b>
<b>Real Market Value of Columbia City</b>					<b>\$427,034,688</b>
<b>Ratio of Net Property-Tax Backed Direct Debt to Real Market Value</b>					<b>0.45%</b>
<b>Ratio of Total Net Property-Tax Backed Direct and Overlapping Debt to Real Market Value</b>					<b>3.52%</b>
<b>Per Capita Total Net Property-Tax Backed Debt</b>					<b>\$7,778</b>

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



**City of Columbia City  
2025-26 Annual Budget**

**COMPUTATION OF LEGAL DEBT MARGIN  
JUNE 30, 2025**

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	\$469,124,608
3% OF TRUE CASH VALUE	x 3%
MAXIMUM ALLOWABLE DEBT	\$ 14,073,738
NET BONDED DEBT:	
Gross Bonded Debt	\$ 0
Less Amount Exempted: Sewer	\$ -0
Net Bonded Debt Subject to 3% Limit	\$ 0
<b>LEGAL DEBT MARGIN -</b>	
<b>AMOUNT AVAILABLE FOR FUTURE INDEBTEDNESS</b>	<b>\$ 14,073,738</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 elector's petition for an election; bonds issued pursuant to applications to pay assessments for improvement of installments for benefited property owners may be issued without an election.

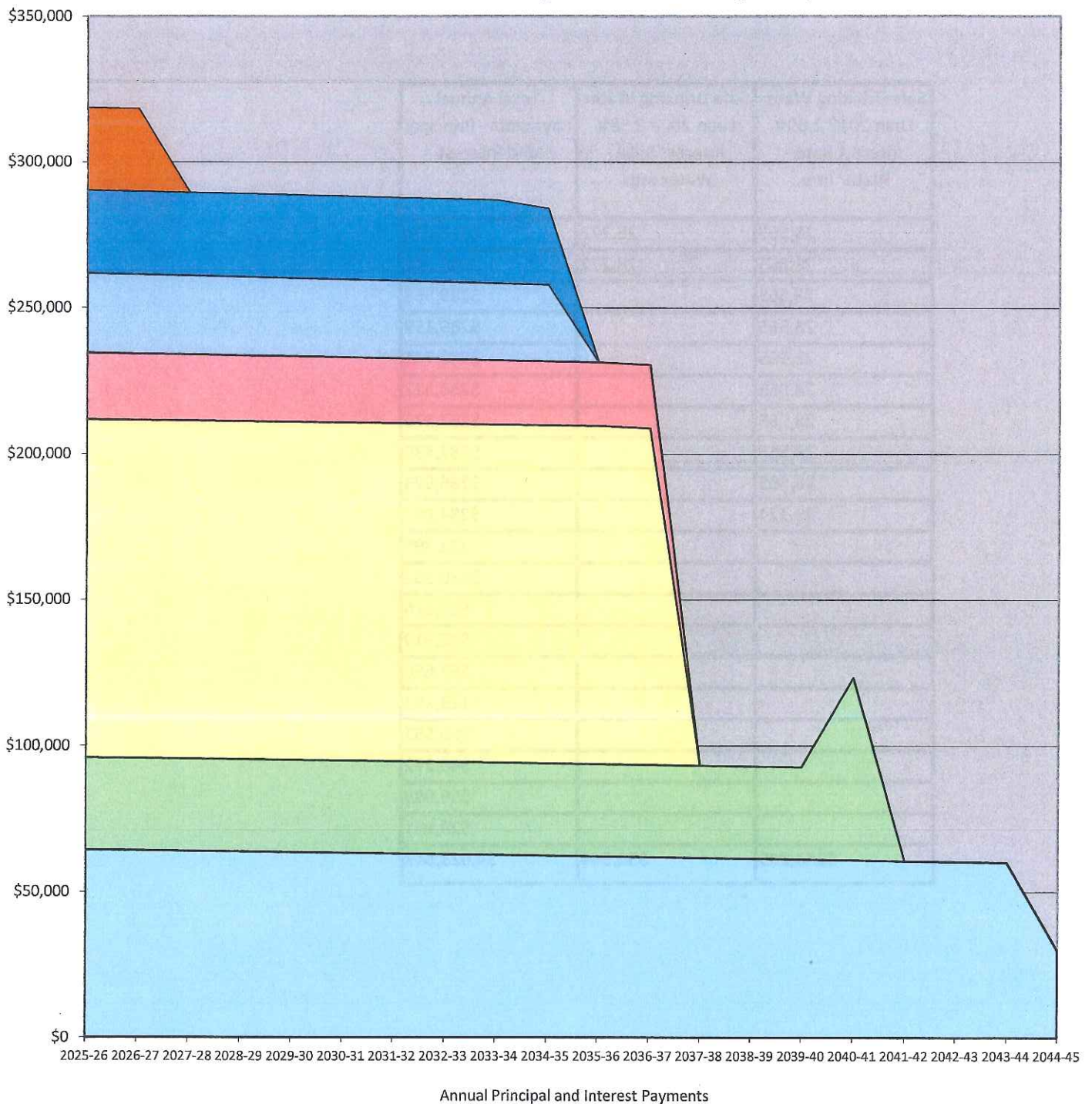
**DEBT MATURITY SCHEDULES  
ANNUAL PAYMENT OBLIGATIONS  
PRINCIPAL AND INTEREST**

Fiscal Year	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.
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>\$535,893</b>	<b>\$1,213,256</b>	<b>\$1,389,954</b>	<b>\$267,431</b>	<b>\$267,356</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	\$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>\$283,209</b>	<b>\$56,544</b>	<b>\$4,013,643</b>

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



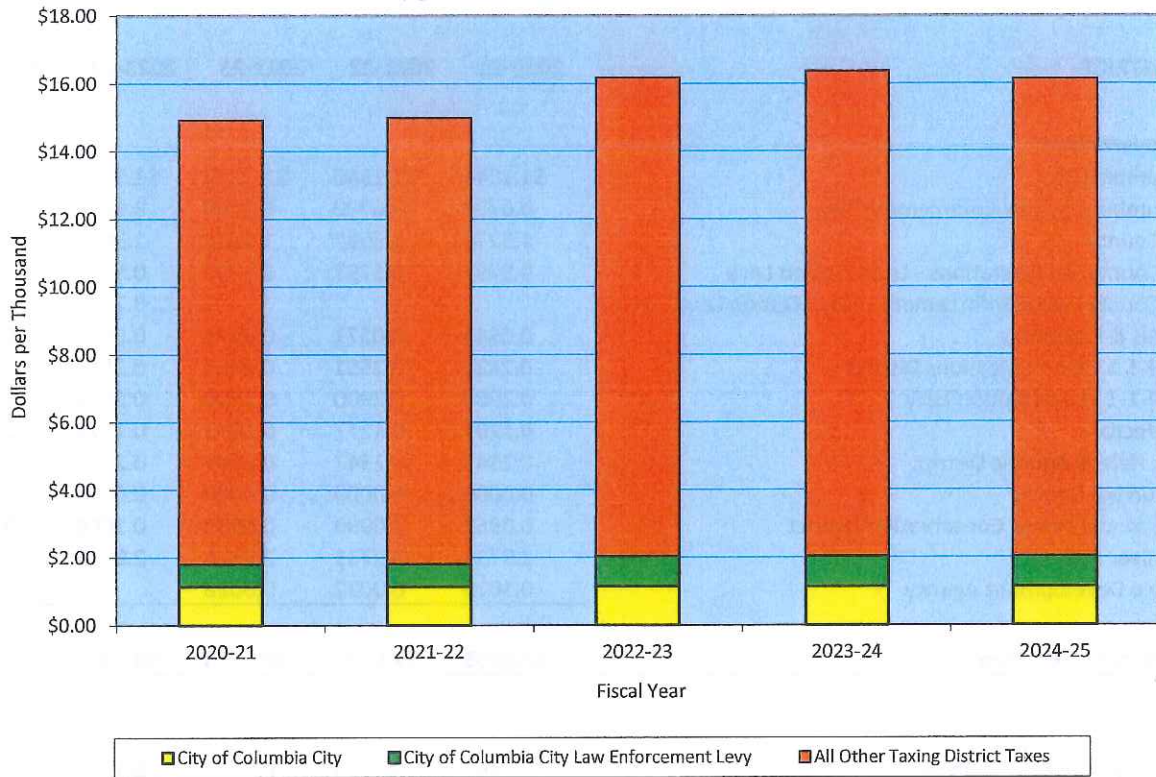
2017 CWRF Loan 2.03% Sewer Imp.	2017 SDW Loan 2.26% Water Imp.
2002 SDW Loan 1.00% Water Imp.	2015 CWRF Loan 1.93% Sewer Imp.
2014 CWRF Loan 2.54% Sewer Imp.	2013 SDW Loan 2.69% Water Imp.
2008 SDW Loan 3.55% Water Imp.	

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

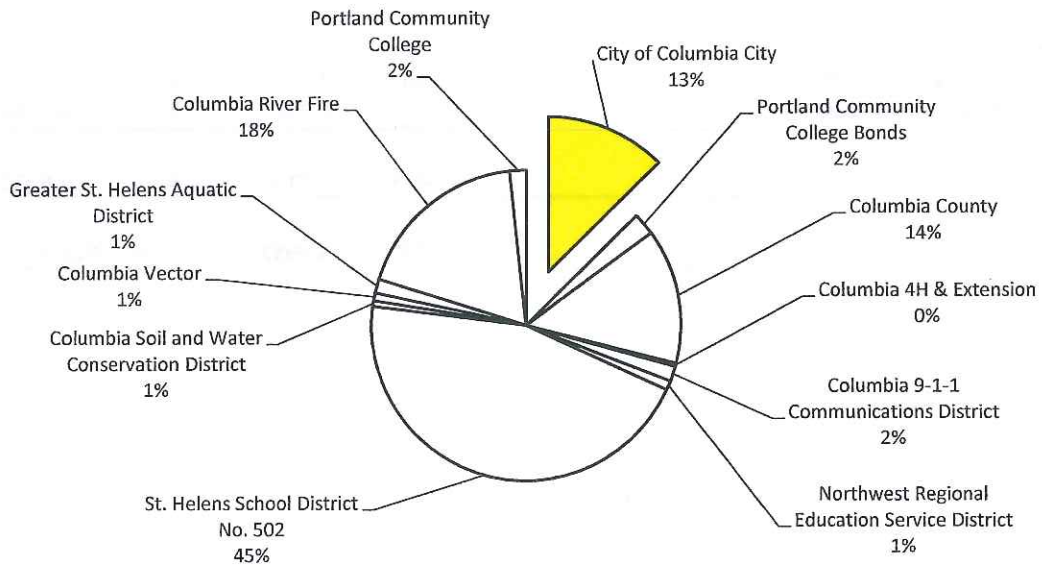
<b>TAXING DISTRICT</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>General Government:</b>					
City of Columbia City	\$1.1346	\$1.1346	\$1.1346	\$1.1346	\$1.1346
City of Columbia City Law Enforcement Levy	0.6700	0.6700	0.9000	0.9000	0.9000
Columbia County	1.3276	1.3937	1.3938	1.3956	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	0.2900
Columbia 4H & Extension	0.0544	0.0571	0.0571	0.0571	0.0571
Columbia 9-1-1 Communications District	0.2430	0.2551	0.2551	0.2554	0.2554
Columbia 9-1-1 - Local Option Levy	0.2900	0.2900	0.2900	0.2900	0.0000
Columbia Vector	0.1207	0.1277	0.1277	0.1279	0.1279
Greater St. Helens Aquatic District	0.2347	0.2347	0.2347	0.2347	0.2347
Port of Columbia County	0.0000	0.0000	0.0000	0.0000	0.0000
Columbia Soil and Water Conservation District	0.0952	0.0999	0.0999	0.1000	0.1000
Columbia River Fire	2.9731	2.9731	2.9731	2.9731	2.9731
CCDA - Colco Development Agency	0.1025	0.0027	0.0026		
<b>Total All Other Government</b>	<b>\$7.8255</b>	<b>\$7.8183</b>	<b>\$8.0483</b>	<b>\$8.3381</b>	<b>\$8.0481</b>
<b>Schools:</b>					
Northwest Regional Education Service District	0.1464	0.1536	0.1536	0.1538	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>\$5.4589</b>	<b>\$5.4661</b>	<b>\$5.4661</b>	<b>\$5.4663</b>	<b>\$5.4663</b>
<b>Exempt Bonds:</b>					
St. Helens School District No. 502 Bonds	1.2463	1.3310	2.2786	2.2153	2.2595
Portland Community College Bonds	0.3970	0.3803	0.3867	0.3560	0.3727
<b>Total Bonds</b>	<b>\$1.6433</b>	<b>\$1.7113</b>	<b>\$2.6653</b>	<b>\$2.5713</b>	<b>\$2.6322</b>
<b>Total Taxes</b>	<b>\$14.9277</b>	<b>\$14.9957</b>	<b>\$16.1797</b>	<b>\$16.3757</b>	<b>\$16.1466</b>



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

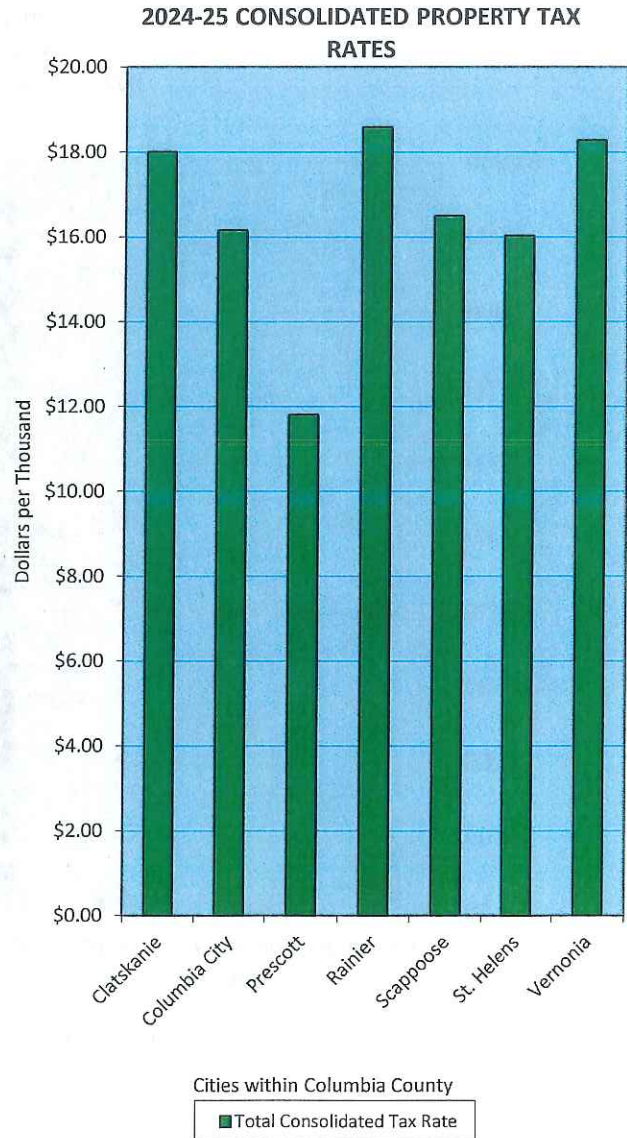
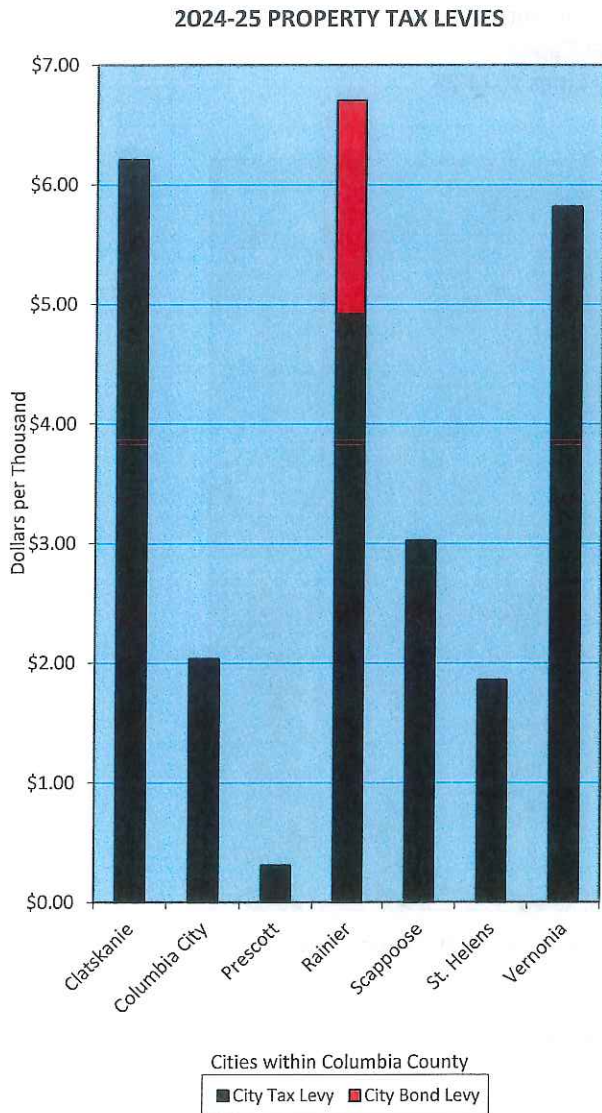


**Columbia City's Share of  
2024-25 Property Tax**



# **2024-25 PROPERTY TAX RATES COMPARISON OF CITIES WITHIN COLUMBIA COUNTY**

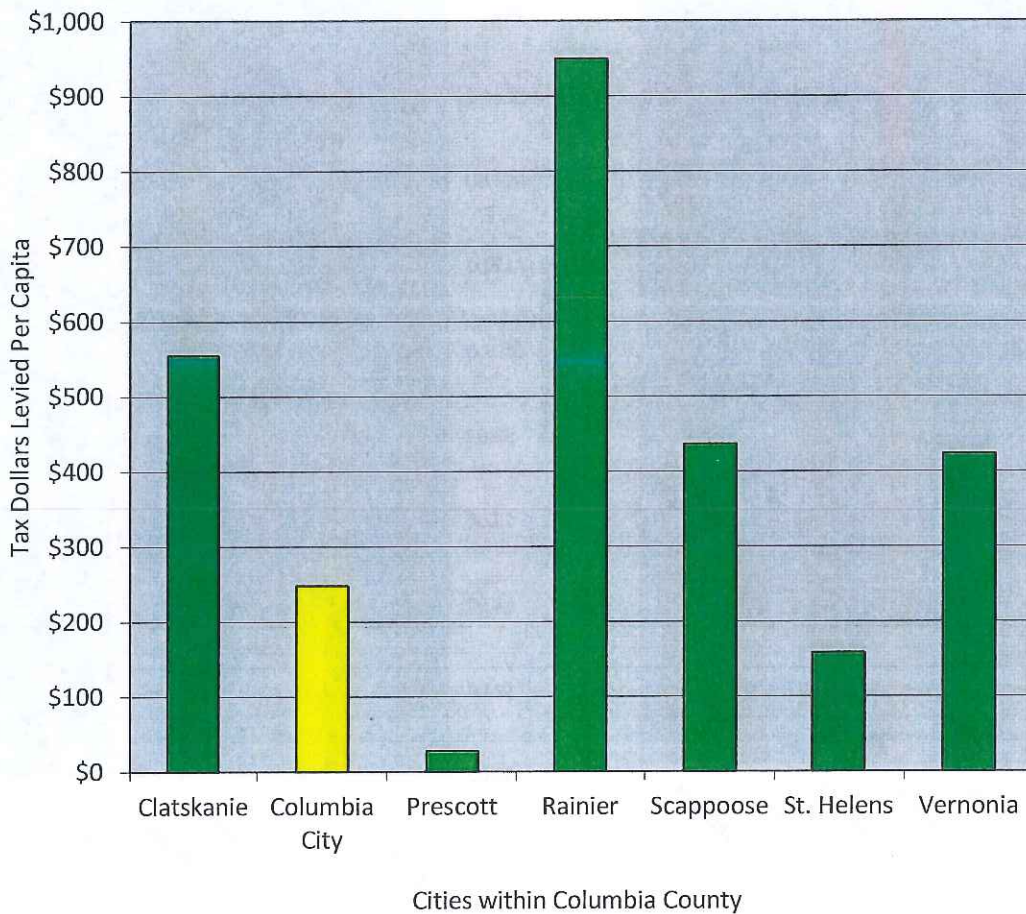
City	Rate Per \$1,000 of Assessed Value		
	City Tax Levy	City Bond Levy	Total Consolidated Tax Rate
Clatskanie	\$6.2088		\$17.9987
Columbia City	\$2.0346		\$16.1466
Prescott	\$0.3086		\$11.7981
Rainier	\$4.9198	\$1.7823	\$18.5794
Scappoose	\$3.0253		\$16.4885
St. Helens	\$1.8565		\$16.0198
Vernonia	\$5.8163		\$18.2684



**2024-25 PROPERTY TAX LEVIED PER CAPITA  
COMPARISON OF CITIES WITHIN COLUMBIA COUNTY**

City	City Tax Levied Per Capita	City Population	Tax Levy Authority
Clatskanie	\$554.61	1,791	\$993,303.61
Columbia City	\$247.96	1,946	\$482,522.41
Prescott	\$27.16	84	\$2,281.49
Rainier	\$950.10	1,939	\$1,842,237.40
Scappoose	\$436.59	8,231	\$3,593,582.05
St. Helens	\$157.91	14,492	\$2,288,360.09
Vernonia	\$422.98	2,433	\$1,029,112.92

General Government  
Tax Levied Per Capita  
by Columbia County Cities 2024-25





		GENERAL FUND						
		REVENUES AND OTHER RESOURCES						
		DETAIL						
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
01	FUND BALANCE							
271000	Beginning Fund Balance	104,732	314,926	322,398	347,574	327,696		
	TOTAL FUND BALANCE	104,732	314,926	322,398	347,574	327,696		
	TAXES							
311000	Current Property Tax	422,552	439,566	467,142	436,575	468,048		
311100	Property Tax - Prior Years	8,865	8,779	8,181	9,487	9,565		
	TOTAL TAXES	431,417	448,345	475,323	446,062	477,613		
	LICENSES, PERMITS AND FEES							
321300	In Lieu of Tax Fees	8,611	8,921	9,189	8,921	9,419		
321400	In Lieu of Franchise Fees	57,302	63,129	59,103	57,016	64,713		
321500	Franchise Fees	140,812	148,453	148,807	145,890	147,731		
321600	Business Licenses	17,076	16,585	17,000	17,000	15,875		
321700	Liquor License Application Fees	0	105	35	70	35		
321800	Short Term Rental Tax	42	444	500	500	797		
321900	School Excise Tax Fees	3,723	1,061	1,500	1,061	2,000		
322100	Building Permit Fees	11,520	13,843	10,000	14,000	10,000		
322200	Mechanical Permit Fees	8,815	2,177	2,600	2,600	2,520		
322300	Plumbing Permit Fees	2,119	2,619	2,500	2,500	2,230		
322400	Land Use Fees	2,080	2,132	2,000	2,000	2,200		
322500	Right of Way Fees	320	20	100	50	40		
322600	Vehicle Towing Fees	50	0	50	50	50		
322700	Engineering Review Fees	295	925	500	925	300		
322800	Building Permit Tech Fees	788	619	500	600	400		
322900	City Admin Permit Fee	3,150	2,646	2,000	2,400	2,500		
	TOTAL LICENSES, PERMITS AND FEES	256,703	263,679	256,384	255,583	260,810		
	INTERGOVERNMENTAL REVENUE							
331300	DLCD Planning Grant	0	2,000	0	2,000	0		
333000	ARPA Funds	224,558	0	0	0	0		
333300	Oregon Parks & Rec Dept Local Gov Grant	14,270	13,739	30,000	10,000	30,000		
333600	CIS Grant	0	1,595	0	0	0		
335000	State Revenue Sharing	22,146	21,864	22,000	22,000	20,000		
335600	Cigarette Tax	1,440	1,279	1,384	1,200	1,075		
335700	Alcohol Tax	38,360	36,765	41,099	36,000	33,800		
335900	Marijuana Tax	2,526	2,739	2,670	2,600	2,750		
	TOTAL INTERGOVERNMENTAL REVENUE	303,300	79,981	97,153	73,800	87,625		
	FINES							
351000	Fines	9,361	7,067	10,000	7,000	9,000		
	TOTAL FINES	9,361	7,067	10,000	7,000	9,000		
	MISCELLANEOUS REVENUE							
361000	Interest	9,104	20,252	16,000	18,318	17,500		
362900	Communication Site Rent	3,114	3,647	3,756	3,647	3,843		
363100	Community Hall Rental	19,200	18,175	20,000	19,500	24,000		
363200	Mineral Royalties	549	663	450	450	500		
365200	Celebration Proceeds	(26)	2,731	3,000	2,731	3,000		
365300	Miscellaneous	1,238	3,797	1,600	3,600	1,500		
365400	Spring Cleanup	433	200	0	350	0		
365500	DAR Park Maintenance Contribution	0	750	0	750	0		
365600	Shop with a Cop Donations	2,222	3,936	2,500	6,918	3,000		
365800	Veterans Park Donations	71	104	100	64	50		
366000	Veterans Park Engraved Brick Sales	525	450	525	450	375		
366100	Community Hall Capital Campaign	0	2,626	2,600	2,600	2,300		
	TOTAL MISCELLANEOUS REVENUE	36,430	57,331	50,531	59,378	56,068		
	INTERFUND TRANSFERS IN							
390200	Transfer in from Equipment Reserve Fund	0	0	4,500	4,025	0		
390300	Transfer in from Street Fund	0	49,853	0	0	0		
390400	Transfer in from Park Development Fund	0	0	0	0	13,000		
390500	Transfer in from Water Fund	0	0	33,000	33,000	33,000		
390600	Transfer in from Sewer Fund	0	0	127,402	127,402	0		
	TOTAL INTERFUND TRANSFERS IN	0	49,853	164,902	164,427	46,000		
	TOTAL REVENUES & OTHER RESOURCES	1,141,943	1,221,182	1,376,691	1,353,824	1,264,812		

		GENERAL FUND						
		EXPENDITURE DETAIL						
		ADMINISTRATION DEPARTMENT						
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
01								
01	PERSONAL SERVICES							
110000	Regular Services	164,489	136,669	128,026	114,696	135,902		
130000	Overtime	367	1,944	400	1,600	1,800		
210000	Group Insurance	40,326	20,849	24,010	22,182	21,106		
220000	Social Security	12,054	10,405	9,967	9,740	10,680		
230000	Retirement Contributions	33,631	32,190	29,718	24,485	34,981		
250000	Unemployment Compensation	155	206	128	112	272		
260000	Workers' Compensation	124	265	531	446	68		
270000	Oregon Paid Leave Tax	0	832	779	766	827		
295000	Accrued Leave	0	1,638	1,862	2,966	1,900		
	TOTAL PERSONAL SERVICES	251,146	204,998	195,421	176,993	207,536		
02	MATERIALS AND SERVICES							
331000	Auditing Services	1,392	2,521	2,600	2,990	3,866		
333000	Legal Services	3,574	940	3,500	1,047	3,000		
334000	Engineering Services	2,780	234	2,500	550	2,000		
335000	Planning Consultant Services	9,684	10,755	10,000	14,021	11,500		
412000	School Excise Tax	3,566	2,226	1,440	7,081	1,920		
431000	Building Maintenance	5,278	3,855	5,000	4,166	4,000		
432000	Equipment Maintenance	9,294	6,044	8,500	5,947	7,500		
433000	Community Hall Maintenance	8,312	9,167	9,000	7,693	9,000		
520000	Insurance and Bonds	3,101	3,359	3,800	3,941	4,532		
540000	Legal Notices	120	651	400	1,079	750		
581000	Travel and Training	70	208	2,500	797	2,500		
582000	Mayor, Council & Commission Travel	225	146	1,000	460	1,000		
583000	Dues, Subscriptions and Programs	4,631	7,767	6,800	4,791	7,000		
611000	Office Supplies	922	1,357	1,000	1,399	1,500		
612000	Postage	1,545	1,164	1,500	1,175	1,500		
613000	Telephone and Internet Services	1,518	1,613	2,000	1,541	1,750		
615000	Materials and Supplies	2,335	1,034	1,500	1,404	1,500		
621000	Natural Gas	320	315	350	295	350		
622000	Electricity	638	627	850	752	850		
626000	Gasoline	364	368	450	297	350		
658000	Library Support/Donations	1,097	3,308	4,548	4,637	4,500		
658800	Other Donations	2,807	750	500	0	500		
659100	St. Helens Senior Center Donation	0	0	500	500	500		
659200	Columbia Pacific Food Bank Donation	0	0	500	0	500		
659400	Col County Emergency Manager Support	4,923	4,922	4,923	4,923	4,923		
659800	Columbia County Economic Dev Support	250	0	2,875	0	1,000		
660000	Miscellaneous	3,826	2,465	3,500	858	5,000		
	TOTAL MATERIALS AND SERVICES	72,572	65,796	82,036	72,344	83,291		
03	CAPITAL OUTLAY							
741000	Equipment	28,553	0	0	0	0		
	TOTAL CAPITAL OUTLAY	28,553	0	0	0	0		
03	CAPITAL CONSTRUCTION							
743000	Building Improvements - Paint and Siding	28,089	20,695	39,000	23,820	0		
	TOTAL CAPITAL CONSTRUCTION	28,089	20,695	39,000	23,820	0		
	TOTAL ADMINISTRATION DEPARTMENT	380,360	291,489	316,457	273,157	290,827		



City of Columbia City 2025-26 Budget

		GENERAL FUND EXPENDITURE DETAIL POLICE DEPARTMENT						
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
02								
01	PERSONAL SERVICES							
110000	Regular Services	153,066	171,290	196,674	199,161	212,683		
130000	Overtime	3,147	1,074	4,000	2,034	4,000		
210000	Group Insurance	44,335	40,609	45,434	41,208	42,477		
220000	Social Security	11,890	13,237	14,983	15,729	16,921		
230000	Retirement Contributions	46,028	50,630	60,412	62,945	72,603		
250000	Unemployment Compensation	155	173	191	176	426		
260000	Workers' Compensation	1,351	2,567	3,956	3,333	3,226		
270000	Oregon Paid Leave Tax	0	1,021	0	1,226	1,304		
295000	Accrued Leave	0	130	4,736	354	4,500		
	TOTAL PERSONAL SERVICES	259,972	280,731	330,386	326,166	358,140		
02	MATERIALS AND SERVICES							
331000	Auditing Services	1,019	2,741	2,900	3,960	5,799		
333000	Legal Services	522	47	1,000	30	1,000		
335000	Contractual Services	0	0	500	631	650		
431000	Building Maintenance	1,648	1,744	1,700	2,594	1,800		
432000	Equipment Maintenance	6,306	5,231	6,800	2,534	5,000		
435000	Vehicle Maintenance	619	10,763	2,500	4,056	3,500		
520000	Insurance and Bonds	23,198	18,002	19,000	23,910	27,500		
540000	Legal Notices	0	0	100	0	50		
581000	Travel and Training	0	148	4,500	648	1,500		
583000	Dues and Subscriptions	900	1,771	1,000	0	900		
611000	Office Supplies	307	396	350	383	400		
612000	Postage	569	298	500	316	500		
613000	Telephone and Internet Services	2,472	2,660	2,700	3,232	3,500		
615000	Materials and Supplies	4,382	4,311	8,000	5,980	6,000		
616000	Uniforms/PPE	714	0	2,500	0	2,000		
621000	Natural Gas	107	105	140	99	125		
622000	Electricity	80	78	115	82	150		
626000	Gasoline	5,505	7,097	8,000	7,016	8,000		
650000	Shop with a Cop Program	4,000	3,936	3,936	4,719	5,000		
660000	Miscellaneous	105	106	100	312	125		
	TOTAL MATERIALS AND SERVICES	52,453	59,434	66,341	60,502	73,499		
03	CAPITAL OUTLAY							
741000	Equipment	0	43,288	0	31,253	0		
	TOTAL CAPITAL OUTLAY	0	43,288	0	31,253	0		
03	CAPITAL CONSTRUCTION							
743000	Building Improvements	0	0	10,000	0	0		
	TOTAL CAPITAL CONSTRUCTION	0	0	10,000	0	0		
	TOTAL POLICE DEPARTMENT	312,425	383,453	406,727	417,921	431,639		



## City of Columbia City 2025-26 Budget

		GENERAL FUND						
		EXPENDITURE DETAIL						
		BUILDING DEPARTMENT						
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
03								
01	PERSONAL SERVICES							
110000	Regular Services	10,778	11,218	11,627	12,232	12,946		
120000	Overtime	0	491	0	110	300		
210000	Group Insurance	4,024	4,127	4,266	3,484	3,402		
220000	Social Security	822	888	932	927	1,064		
230000	Retirement Contributions	2,223	2,576	2,689	2,726	34		
250000	Unemployment Compensation	11	12	12	10	26		
260000	Workers' Compensation	20	16	10	76	146		
270000	Oregon Paid Leave Tax	0	74	0	75	82		
295000	Accrued Leave	0	0	551	0	654		
	TOTAL PERSONAL SERVICES	17,878	19,402	20,087	19,640	18,654		
02	MATERIALS AND SERVICES							
331000	Auditing Services	143	270	280	330	484		
332000	Building Official Services	20,705	16,524	35,000	15,120	25,000		
333000	Legal Services	0	133	500	0	500		
334000	Engineering Services	0	0	500	0	300		
335000	Other Contractual Services	718	944	2,500	1,744	1,500		
431000	Building Maintenance	201	177	250	162	200		
432000	Equipment Maintenance	1,851	979	1,500	977	1,100		
520000	Insurance and Bonds	444	450	475	574	660		
540000	Legal Notices	0	80	0	0	0		
581000	Travel and Training	0	0	500	0	500		
583000	Dues, Subscriptions, Programs	0	84	0	0	0		
611000	Office Supplies	307	396	400	383	400		
612000	Postage	523	291	500	313	500		
613000	Telephone and Internet Services	397	413	500	386	500		
615000	Materials and Supplies	19	74	200	0	100		
621000	Natural Gas	106	105	150	98	130		
622000	Electricity	79	78	100	82	125		
660000	Miscellaneous	1,360	562	1,550	573	600		
	TOTAL MATERIALS AND SERVICES	26,853	21,560	44,905	20,742	32,599		
	TOTAL BUILDING DEPARTMENT	44,731	40,962	64,992	40,382	51,253		

City of Columbia City 2025-26 Budget

		GENERAL FUND EXPENDITURE DETAIL PARK MAINTENANCE						
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
04								
01	PERSONAL SERVICES							
110000	Regular Services	37,311	59,206	64,344	57,878	82,624		
120000	Extra Labor	0	0	0	0	0		
130000	Overtime	229	1,350	715	2,092	3,000		
210000	Group Insurance	16,979	26,350	28,039	29,067	35,786		
220000	Social Security	2,220	6,518	5,268	4,847	6,715		
230000	Retirement Contributions	7,311	13,381	15,204	13,906	21,433		
250000	Unemployment Compensation	27	59	64	57	166		
260000	Workers' Compensation	134	591	1,487	934	703		
270000	Oregon Paid Leave Tax	0	412	0	378	509		
295000	Accrued Leave	0	0	3,798	0	2,141		
	TOTAL PERSONAL SERVICES	64,211	107,867	118,919	109,159	153,077		
02	MATERIALS AND SERVICES							
331000	Auditing Services	286	859	900	1,320	1,933		
333000	Legal Services	0	283	500	453	500		
335000	Other Contractual Services	10,885	16,170	44,000	36,685	59,750		
432000	Equipment Maintenance	1,740	790	1,000	703	1,000		
435000	Vehicle Maintenance	25	0	2,000	0	2,000		
520000	Insurance and Bonds	1,508	1,628	1,700	1,881	2,500		
540000	Legal Notices/Advertising	0	0	100	0	100		
615000	Materials and Supplies	4,299	9,461	8,000	11,955	9,500		
616000	Uniforms/PPE	44	288	200	0	200		
622000	Electricity	912	1,052	1,400	1,029	1,400		
626000	Gasoline	364	368	475	409	475		
660000	Miscellaneous	25	26	100	49	100		
	TOTAL MATERIALS AND SERVICES	20,088	30,925	60,375	54,484	79,458		
03	CAPITAL OUTLAY							
741000	Equipment	0	16,988	5,000	4,025	3,750		
	TOTAL CAPITAL OUTLAY	0	16,988	5,000	4,025	3,750		
	CAPITAL CONSTRUCTION							
751000	McBride Creek Trail System	5,201	1,925	0	0	0		
	TOTAL CAPITAL CONSTRUCTION	5,201	1,925	0	0	0		
	TOTAL PARKS MAINTENANCE DEPT.	89,500	157,705	184,294	167,668	236,285		

City of Columbia City 2025-26 Budget

		GENERAL FUND EXPENDITURE DETAIL NON-DEPARTMENTAL						
Line Item	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Estimated	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
05								
06	INTERFUND TRANSFERS OUT							
808500	Transfer out to Street Fund	0	0	17,000	17,000	0		
809000	Transfer out to Water Fund	0	0	77,000	77,000	0		
809500	Transfer out to Sewer Fund	0	0	33,000	33,000	0		
	TOTAL INTERFUND TRANSFERS OUT	0	0	127,000	127,000	0	0	0
07	CONTINGENCY							
900000	Contingency	0	0	137,770	0	150,938	0	0
	TOTAL CONTINGENCY	0	0	137,770	0	150,938	0	0
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	139,451	0	103,870	0	0
	TOTAL UNAPPROPRIATED	0	0	139,451	0	103,870	0	0
	TOTAL NON-DEPARTMENTAL	0	0	404,221	127,000	254,808	0	0
	TOTAL GENERAL FUND	827,016	873,609	1,376,691	1,026,128	1,264,812	0	0



City of Columbia City 2025-26 Budget

		EQUIPMENT RESERVE FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
02	FUND BALANCE							
271000	Beginning Fund Balance	60,660	62,294	65,239	65,360	41,847		
	TOTAL FUND BALANCE	60,660	62,294	65,239	65,360	41,847		
	MISCELLANEOUS REVENUE							
361000	Interest	1,633	3,066	2,500	3,252	2,750		
	TOTAL MISCELLANEOUS REVENUE	1,633	3,066	2,500	3,252	2,750		
	TOTAL REVENUES & OTHER RESOURCES	62,293	65,360	67,739	68,612	44,597		

City of Columbia City 2025-26 Budget

		EQUIPMENT RESERVE FUND EXPENDITURE DETAIL						
		DETAIL						
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
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		
807100	To General Fund - Administration	0	0	0	0	0		
807200	To General Fund - Parks	0	0	4,500	4,025	0		
807500	To Street Fund	0	0	4,500	4,025	0		
807600	To Water Fund	0	0	13,500	12,025	5,000		
807700	To Sewer Fund	0	0	7,500	6,690	5,000		
	TOTAL INTERFUND TRANSFERS OUT	0	0	30,000	26,765	10,000		
08	RESERVE							
920000	Reserve for Administration	0	0	6,525	0	7,056		
930000	Reserve for Police	0	0	9,744	0	10,501		
935000	Reserve for Building	0	0	905	0	968		
940000	Reserve for Parks	0	0	111	0	696		
950000	Reserve for Streets	0	0	5,940	0	1,964		
960000	Reserve for Water	0	0	5,437	0	2,632		
970000	Reserve for Sewer	0	0	9,077	0	10,780		
	TOTAL RESERVE	0	0	37,739	0	34,597		
	TOTAL EQUIPMENT RESERVE FUND	0	0	67,739	26,765	44,597		

## City of Columbia City 2025-26 Budget

		STREET FUND						
		REVENUES AND OTHER RESOURCES						
		DETAIL						
Line	Account Description	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item		Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
05								
	FUND BALANCE							
271000	Beginning Fund Balance	410,852	449,000	468,895	479,940	547,242		
	TOTAL FUND BALANCE	410,852	449,000	468,895	479,940	547,242		
	LICENSES, PERMITS AND FEES							
322600	Driveway Access Permit Fees	0	0	15	30	0		
322700	Engineering Review Fees	0	0	500	0	500		
	TOTAL LICENSES, PERMITS AND FEES	0	0	515	30	500		
	INTERGOVERNMENTAL REVENUE							
331400	SCA Grant	0	0	250,000	0	250,000		
335400	State Highway Tax	153,675	152,035	153,542	155,148	157,111		
	TOTAL INTERGOVERNMENTAL REVENUE	153,675	152,035	403,542	155,148	407,111		
	MISCELLANEOUS REVENUE							
361000	Interest	11,961	21,577	20,000	23,825	20,000		
365300	Miscellaneous	205	0	300	1,311	300		
	TOTAL MISCELLANEOUS REVENUE	12,166	21,577	20,300	25,136	20,300		
	INTERFUND TRANSFERS IN							
390300	Transfer in from General Fund	0	0	17,000	17,000	0		
390400	Transfer in from Equipment Reserve Fund	0	0	4,500	4,025	0		
	TOTAL INTERFUND TRANSFERS IN	0	0	21,500	21,025	0		
	TOTAL REVENUES & OTHER RESOURCES	576,693	622,612	914,752	681,279	975,153		

City of Columbia City 2025-26 Budget

STREET FUND								
EXPENDITURE DETAIL								
MAINTENANCE AND REPAIR DEPARTMENT								
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
05								
01	PERSONAL SERVICES							
110000	Regular Services	36,296	32,685	36,021	33,733	35,831		
130000	Overtime	413	612	400	632	1,000		
210000	Group Insurance	8,876	7,491	8,292	8,356	7,648		
220000	Social Security	2,695	2,755	2,834	2,819	2,889		
230000	Retirement Contributions	7,507	7,248	8,410	6,992	9,458		
250000	Unemployment Compensation	35	31	36	32	72		
260000	Workers' Compensation	160	342	729	590	842		
270000	Oregon Paid Leave Tax	0	202	0	220	208		
295000	Accrued Leave	0	234	626	0	930		
	TOTAL PERSONAL SERVICES	55,982	51,600	57,348	53,374	58,878		
02	MATERIALS AND SERVICES							
331000	Auditing Services	568	865	900	990	1,450		
333000	Legal Services	0	85	500	30	500		
334000	Engineering Services	0	479	500	400	500		
335000	Other Contractual Services	10,531	11,738	10,000	9,857	10,500		
431000	Building Maintenance	266	1,164	1,500	978	1,500		
432000	Equipment Maintenance	2,190	1,209	2,500	762	2,000		
435000	Vehicle Maintenance	353	500	1,000	592	1,000		
435100	Streetlight Maintenance	5,582	695	750	0	750		
451000	Street Surface Preservation/Resurfacing	0	0	94,000	49,000	40,000		
520000	Insurance and Bonds	2,610	2,746	3,000	2,894	3,328		
540000	Legal Notices	0	0	100	27	100		
581000	Travel and Training	0	108	500	100	500		
583000	Dues, Subscriptions, Programs	190	380	200	180	200		
611000	Office Supplies	154	198	200	192	250		
612000	Postage	209	116	235	125	200		
613000	Telephone and Internet Services	982	998	1,300	966	1,200		
614000	Signs	0	0	1,000	0	1,000		
615000	Materials and Supplies	3,757	3,916	4,200	1,814	4,000		
616000	Uniforms/PPE	47	288	150	43	200		
622000	Electricity	9,522	6,210	6,500	6,763	6,500		
626000	Gasoline	1,110	1,138	1,350	864	1,350		
660000	Miscellaneous	15	15	100	61	100		
	TOTAL MATERIALS AND SERVICES	38,086	32,848	130,485	76,638	77,128		
03	CAPITAL OUTLAY							
741000	Equipment	0	17,000	4,500	4,025	3,750		
	TOTAL CAPITAL OUTLAY	0	17,000	4,500	4,025	3,750		
	TOTAL MAINTENANCE & REPAIR DEPT.	94,068	101,448	192,333	134,037	139,756		



## City of Columbia City 2025-26 Budget

		STREET FUND EXPENDITURE DETAIL CAPITAL CONSTRUCTION DEPARTMENT						
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
05								
04	CAPITAL CONSTRUCTION							
751400	Streetlight Improvements	33,626	0	0	0	0		
751600	Pavement Restoration	0	0	250,000	0	250,000		
	TOTAL CAPITAL CONSTRUCTION	33,626	0	250,000	0	250,000		
	TOTAL CAPITAL CONSTRUCTION DEPT.	33,626	0	250,000	0	250,000		

## City of Columbia City 2025-26 Budget

		STREET FUND EXPENDITURE DETAIL NON-DEPARTMENTAL						
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
05								
06	INTERFUND TRANSFERS OUT							
806900	Transfer out to General Fund	0	49,853	0	0	0		
	TOTAL INTERFUND TRANSFERS OUT	0	49,853	0	0	0		
07	CONTINGENCY							
900000	Contingency	0	0	28,175	0	20,401		
	TOTAL CONTINGENCY	0	0	28,175	0	20,401		
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	444,244	0	564,996		
	TOTAL UNAPPROPRIATED	0	0	444,244	0	564,996		
	TOTAL NON-DEPARTMENTAL	0	49,853	472,419	0	585,397		
	TOTAL STREET FUND	127,694	151,301	914,752	134,037	975,153		

## City of Columbia City 2025-26 Budget

STREET DEVELOPMENT FUND								
REVENUES AND OTHER RESOURCES								
DETAIL								
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
06	FUND BALANCE							
271000	Beginning Fund Balance	164,720	174,698	182,298	182,783	200,650		
	TOTAL FUND BALANCE	164,720	174,698	182,298	182,783	200,650		
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	6,405	0	5,740	9,150	4,575		
	TOTAL LICENSES, PERMIT AND FEES	6,405	0	5,740	9,150	4,575		
	MISCELLANEOUS REVENUE							
361000	Interest	3,573	8,084	7,000	8,717	8,000		
	TOTAL MISCELLANEOUS REVENUE	3,573	8,084	7,000	8,717	8,000		
	TOTAL REVENUES & OTHER RESOURCES	174,698	182,782	195,038	200,650	213,225		

## City of Columbia City 2025-26 Budget

STREET DEVELOPMENT FUND								
EXPENDITURE DETAIL								
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	195,038	0	213,225	0	0
	TOTAL UNAPPROPRIATED	0	0	195,038	0	213,225	0	0
	TOTAL STREET DEVELOPMENT FUND	0	0	195,038	0	213,225	0	0

City of Columbia City 2025-26 Budget

		PARK DEVELOPMENT FUND						
		REVENUES AND OTHER RESOURCES						
		DETAIL						
Line	Account Description	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item		Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
08								
	FUND BALANCE							
271000	Beginning Fund Balance	50,379	54,129	56,661	56,737	58,598		
	TOTAL FUND BALANCE	50,379	54,129	56,661	56,737	58,598		
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	2,826	0	7,200	4,038	2,019		
	TOTAL LICENSES, PERMIT AND FEES	2,826	0	7,200	4,038	2,019		
	MISCELLANEOUS REVENUE							
361000	Interest	1,384	2,607	2,200	2,823	2,708		
	TOTAL MISCELLANEOUS REVENUE	1,384	2,607	2,200	2,823	2,708		
	TOTAL REVENUES & OTHER RESOURCES	54,589	56,736	66,061	63,598	63,325		

City of Columbia City 2025-26 Budget

		PARK DEVELOPMENT FUND						
		EXPENDITURE DETAIL						
Line	Account Description	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item		Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
08								
04	CAPITAL CONSTRUCTION							
730000	McBride Creek Park Area/Rivers Walk	460	0	5,000	5,000	0		
	TOTAL CAPITAL CONSTRUCTION	460	0	5,000	5,000	0		
06	INTERFUND TRANSFERS OUT							
806000	Transfer out to General Fund	0	0	0	0	13,000		
	TOTAL INTERFUND TRANSFERS OUT	0	0	0	0	13,000		
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	0	61,061	0	50,325		
	TOTAL UNAPPROPRIATED	0	0	61,061	0	50,325		
	TOTAL PARK DEVELOPMENT FUND	460	0	66,061	5,000	63,325		



City of Columbia City 2025-26 Budget

STORM DRAIN DEVELOPMENT FUND REVENUES AND OTHER RESOURCES								
DETAIL								
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
10								
	FUND BALANCE							
271000	Beginning Fund Balance	8,707	9,251	9,596	9,602	10,846		
	TOTAL FUND BALANCE	8,707	9,251	9,596	9,602	10,846		
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	544	0	388	766	389		
	TOTAL LICENSES, PERMIT AND FEES	544	0	388	766	389		
	MISCELLANEOUS REVENUE							
361000	Interest	0	350	300	478	458		
	TOTAL MISCELLANEOUS REVENUE	0	350	300	478	458		
	TOTAL REVENUES & OTHER RESOURCES	9,251	9,601	10,284	10,846	11,693		

City of Columbia City 2025-26 Budget

STORM DRAIN DEVELOPMENT FUND EXPENDITURE DETAIL								
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
09								
	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	10,284	0	11,693	0	0
	TOTAL UNAPPROPRIATED	0	0	10,284	0	11,693	0	0
	TOTAL STORM DRAIN DEV. FUND	0	0	10,284	0	11,693	0	0

		WATER FUND						
		REVENUES AND OTHER RESOURCES						
		DETAIL						
Line	Account Description	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item		Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
12								
	FUND BALANCE							
271000	Beginning Fund Balance	13,249	30,406	28,074	(20,882)	145,745		
	TOTAL FUND BALANCE	13,249	30,406	28,074	(20,882)	145,745		
	LICENSES, PERMITS AND FEES							
321600	Connection Fees	3,000	0	600	3,400	1,700		
321700	Delinquent Fees	8,000	7,375	7,500	6,860	7,000		
321800	Restoration Fees	295	280	300	280	280		
	TOTAL LICENSES, PERMIT AND FEES	11,295	7,655	8,400	10,540	8,980		
	CHARGES FOR SERVICES							
340000	Water Sales	624,015	625,515	665,137	641,883	741,375		
	TOTAL CHARGES FOR SERVICES	624,015	625,515	665,137	641,883	741,375		
	MISCELLANEOUS REVENUE							
361000	Interest	0	905	9,200	3,814	3,500		
365300	Miscellaneous	0	87	50	1,250	50		
	TOTAL MISCELLANEOUS REVENUE	0	992	9,250	5,064	3,550		
	INTERFUND TRANSFERS IN							
390000	Transfer in from General Fund	0	0	77,000	77,000	0		
	Transfer in from Equipment Reserve Fund	0	0	13,500	12,025	5,000		
391000	Transfer in from Water Development Fund	0	0	200,000	200,000	0		
	TOTAL INTERFUND TRANSFERS IN	0	0	290,500	289,025	5,000		
		648,559	664,568	1,001,361	925,630	904,650		

		WATER FUND						
		EXPENDITURE DETAIL						
		PRODUCTION AND DISTRIBUTION DEPARTMENT						
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
12								
01	PERSONAL SERVICES							
110000	Regular Services	132,340	134,773	162,445	158,393	172,917		
130000	Overtime	2,246	3,598	2,528	3,528	4,000		
210000	Group Insurance	38,065	37,566	42,040	41,690	43,479		
220000	Social Security	9,793	11,438	12,855	12,412	13,729		
230000	Retirement Contributions	27,446	29,303	36,922	33,072	44,426		
250000	Unemployment Compensation	126	139	162	140	346		
260000	Workers' Compensation	497	704	1,925	1,312	705		
270000	Oregon Paid Leave Tax	0	797	0	970	1,021		
295000	Accrued Leave	0	0	3,068	1,855	2,535		
	TOTAL PERSONAL SERVICES	210,513	218,318	261,945	253,372	283,158		
02	MATERIALS AND SERVICES							
331000	Auditing Services	1,991	3,413	3,500	3,630	5,316		
333000	Legal Services	0	160	500	299	500		
334000	Engineering Services	0	2,972	1,000	2,164	1,500		
335000	Other Contractual Services	6,608	50,540	31,000	32,897	20,000		
400000	In-Lieu-of Franchise Fees	32,210	35,191	32,779	35,293	37,069		
410000	Water Purchases	35,718	41,550	45,000	52,933	51,500		
431000	Building Maintenance	557	1,829	2,000	2,024	2,000		
432000	Equipment/Software Maintenance	8,966	9,387	12,000	9,867	10,000		
435000	Vehicle Maintenance	529	698	1,000	749	1,000		
520000	Insurance and Bonds	7,975	8,988	9,250	10,018	11,520		
540000	Legal Notices	0	267	400	265	300		
581000	Travel and Training	0	1,560	2,500	1,214	2,500		
583000	Dues, Subscriptions and Programs	3,522	4,332	2,500	4,521	2,500		
611000	Office Supplies	691	891	700	798	850		
612000	Postage	4,078	2,267	4,300	2,436	4,000		
613000	Telephone and Internet Services	2,793	2,840	3,500	2,658	3,000		
615000	Materials and Supplies	45,377	11,499	14,000	11,991	13,000		
616000	Uniforms	181	433	250	65	400		
617000	Treatment Chemicals	27,998	29,061	32,000	37,082	35,000		
621000	Natural Gas	266	262	300	291	350		
622000	Electricity	15,102	15,668	17,500	15,830	17,500		
626000	Gasoline	3,668	3,734	4,000	3,099	4,000		
660000	Miscellaneous	1,824	2,315	2,400	2,082	2,400		
	TOTAL MATERIALS AND SERVICES	200,054	229,857	222,379	232,206	226,205		
03	CAPITAL OUTLAY							
741000	Equipment	0	33,000	13,500	12,025	11,250		
	TOTAL CAPITAL OUTLAY	0	33,000	13,500	12,025	11,250		
	TOTAL DISTRIBUTION MAINT. DEPT.	410,567	481,175	497,824	497,603	520,613		



## City of Columbia City 2025-26 Budget

		WATER FUND EXPENDITURE DETAIL CAPITAL CONSTRUCTION DEPARTMENT						
Line	Account Description	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item		Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
19								
04	CAPITAL CONSTRUCTION							
	750300 Upper Reservoir Overflow Drain Project	0	0	20,000	20,000	0		
	750400 SCADA Software and HMI	0	0	25,000	25,000	0		
	TOTAL CAPITAL CONSTRUCTION	0	0	45,000	45,000	0	0	0
	TOTAL CAPITAL CONSTRUCTION DEPT.	0	0	45,000	45,000	0	0	0

## City of Columbia City 2025-26 Budget

		WATER FUND EXPENDITURE DETAIL NON-DEPARTMENTAL						
Line	Account Description	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item		Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
12								
05	DEBT SERVICE							
	761500 Principal - Safe Drinking Water Loan 2002	99,815	100,813	101,821	101,822	102,840		
	761600 Principal - Safe Drinking Water Loan 2008	22,933	23,747	24,590	24,590	26,367		
	761800 Principal - Safe Drinking Water Loan 2013	20,275	20,821	21,381	21,381	21,956		
	761900 Principal - Safe Drinking Water Loan 2017	0	20,187	20,644	20,644	21,111		
	762500 Interest - Safe Drinking Water Loan 2002	16,061	15,063	14,055	14,056	13,037		
	762600 Interest - Safe Drinking Water Loan 2008	5,339	4,524	3,682	3,683	1,906		
	762800 Interest - Safe Drinking Water Loan 2013	8,290	7,744	7,184	7,185	6,610		
	762900 Interest - Safe Drinking Water Loan 2017	34,873	11,377	10,921	10,921	10,455		
	TOTAL DEBT SERVICE	207,586	204,276	204,278	204,282	204,282		
06	INTERFUND TRANSFERS OUT							
	806000 Transfer out to General Fund	0	0	33,000	33,000	33,000		
	TOTAL INTERFUND TRANSFERS OUT	0	0	33,000	33,000	33,000		
07	CONTINGENCY							
	900000 Contingency	0	0	72,649	0	76,404		
	TOTAL CONTINGENCY	0	0	72,649	0	76,404		
09	UNAPPROPRIATED							
	950000 Unappropriated Ending Fund Balance	0	0	148,610	0	70,351		
	TOTAL UNAPPROPRIATED	0	0	148,610	0	70,351		
	TOTAL NON-DEPARTMENTAL	207,586	204,276	458,537	237,282	384,037		
	TOTAL WATER FUND	618,153	685,451	1,001,361	779,885	904,650		

## City of Columbia City 2025-26 Budget

WATER DEVELOPMENT FUND REVENUES AND OTHER RESOURCES							
DETAIL							
Line Item	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Estimated	2025-26 Proposed	2025-26 Approved 2025-26 Adopted
13	FUND BALANCE						
271000	Beginning Fund Balance	274,007	287,478	301,243	301,627	116,917	
	TOTAL FUND BALANCE	274,007	287,478	301,243	301,627	116,917	
	LICENSES, PERMITS AND FEES						
321500	System Development Charges	6,009	0	4,292	8,584	4,292	
	TOTAL LICENSES, PERMITS AND FEES	6,009	0	4,292	8,584	4,292	
	MISCELLANEOUS REVENUE						
361000	Interest	7,462	14,149	3,028	6,706	4,900	
	TOTAL MISCELLANEOUS REVENUE	7,462	14,149	3,028	6,706	4,900	
	TOTAL REVENUES & OTHER RESOURCES	287,478	301,627	308,563	316,917	126,109	

## City of Columbia City 2025-26 Budget

WATER DEVELOPMENT FUND EXPENDITURE DETAIL							
Line Item	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Estimated	2025-26 Proposed	2025-26 Approved 2025-26 Adopted
13	INTERFUND TRANSFERS OUT						
06	Transfer out to Water Fund	0	0	200,000	200,000	0	
	TOTAL INTERFUND TRANSFERS OUT	0	0	200,000	200,000	0	
09	UNAPPROPRIATED						
950000	Unappropriated Ending Fund Balance	0	0	108,563	0	126,109	
	TOTAL UNAPPROPRIATED	0	0	108,563	0	126,109	
	TOTAL WATER DEVELOPMENT FUND	0	0	308,563	200,000	126,109	

## City of Columbia City 2025-26 Budget

		SEWER FUND						
		REVENUES AND OTHER RESOURCES						
		DETAIL						
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
19								
	FUND BALANCE							
271000	Beginning Fund Balance	359,308	502,847	467,156	482,927	281,332		
	TOTAL FUND BALANCE	359,308	502,847	467,156	482,927	281,332		
	LICENSES, PERMITS AND FEES							
321600	Sewer Connection Fees	100	0	100	200	100		
321900	St. Helens System Development Charges	5,764	0	4,117	8,234	4,117		
322700	Engineering Review Fees	0	0	500	0	500		
	TOTAL LICENSES, PERMITS AND FEES	5,864	0	4,717	8,434	4,717		
	CHARGES FOR SERVICES							
340000	Sewer Collection Fees	484,440	505,612	526,488	524,066	552,890		
	TOTAL CHARGES FOR SERVICES	484,440	505,612	526,488	524,066	552,890		
	LOAN PROCEEDS							
352000	DEQ Clean Water Loan	148,548	801,114	0	0	0		
	TOTAL LOAN PROCEEDS	148,548	801,114	0	0	0		
	MISCELLANEOUS REVENUE							
361000	Interest	9,609	15,477	11,110	19,209	8,900		
365300	Miscellaneous	650	602	700	5,710	600		
	TOTAL MISCELLANEOUS REVENUE	10,259	16,079	11,810	24,919	9,500		
	INTERFUND TRANSFERS							
390000	Transfer in from General Fund	0	0	33,000	33,000	0		
390200	Transfer in from Equip Reserve Fund	0	0	7,500	6,690	5,000		
	TOTAL INTERFUND TRANSFERS	0	0	40,500	39,690	5,000		
	TOTAL REVENUES & OTHER RESOURCES	1,008,419	1,825,652	1,050,671	1,080,036	853,439		



## City of Columbia City 2025-26 Budget

SEWER FUND								
EXPENDITURE DETAIL								
COLLECTION MAINTENANCE DEPARTMENT								
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
19								
01	PERSONAL SERVICES							
110000	Regular Services	122,561	114,459	123,638	119,260	121,420		
130000	Overtime	1,330	2,402	1,804	2,401	3,000		
210000	Group Insurance	31,885	28,237	30,974	30,496	28,084		
220000	Social Security	9,069	9,660	9,766	9,469	9,709		
230000	Retirement Contributions	25,313	25,066	28,776	24,539	34,596		
250000	Unemployment Compensation	117	120	124	108	243		
260000	Workers' Compensation	216	461	1,266	729	287		
270000	Oregon Paid Leave Tax	0	709		741	712		
295000	Accrued Leave	0	598	2,214	1,855	2,493		
	TOTAL PERSONAL SERVICES	190,491	181,712	198,562	189,598	200,544		
02	MATERIALS AND SERVICES							
331000	Auditing Services	1,991	3,080	3,300	3,630	5,316		
333000	Legal Services	0	219	500	46	500		
334000	Engineering Services	0	405	2,000	277	2,000		
335000	Other Contractual Services	58,532	46,876	60,000	59,484	57,000		
400000	In-Lieu-of Franchise Fees	25,092	27,937	26,324	28,534	27,645		
410000	Sewer Treatment Fees	98,914	114,210	116,000	117,552	129,611		
412000	St. Helens System Development Charges	0	18,527	4,117	8,234	4,117		
431000	Building Maintenance	557	1,859	2,000	2,024	2,000		
432000	Equipment/Software Maintenance	7,482	6,697	8,000	6,228	7,500		
435000	Vehicle Maintenance	529	750	1,000	800	1,000		
520000	Insurance and Bonds	12,368	12,971	13,360	12,706	14,612		
540000	Legal Notices	0	520	500	105	500		
581000	Travel and Training	1,599	743	1,600	449	1,500		
583000	Dues, Subscriptions and Programs	582	963	400	286	400		
611000	Office Supplies	691	891	800	861	850		
612000	Postage	4,078	2,267	4,300	2,436	4,000		
613000	Telephone and Internet Services	2,793	2,840	3,200	2,658	3,000		
615000	Materials and Supplies	10,879	12,210	12,000	9,794	12,000		
616000	Uniforms	91	433	250	65	250		
617000	Treatment Chemicals	13,813	12,443	14,000	12,724	12,725		
621000	Natural Gas	266	262	300	256	300		
622000	Electricity	6,306	6,474	8,000	6,771	8,000		
626000	Gasoline	1,847	1,892	2,200	1,588	2,000		
660000	Miscellaneous	726	939	900	1,156	900		
	TOTAL MATERIALS AND SERVICES	249,136	276,408	285,051	278,664	297,726		
03	CAPITAL OUTLAY							
741000	Equipment	0	33,000	7,500	6,690	6,250		
	TOTAL CAPITAL OUTLAY	0	33,000	7,500	6,690	6,250		
	TOTAL COLLECTION MAIN. DEPT.	439,627	491,120	491,113	474,952	504,520		

## City of Columbia City 2025-26 Budget

SEWER FUND								
EXPENDITURE DETAIL								
CAPITAL CONSTRUCTION DEPARTMENT								
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
19								
04	CAPITAL CONSTRUCTION							
750100	K Street Pump Improvements	0	0	60,000	60,000	0		
750300	Tank Replacement/Abandonment	15,271	801,113	60,000	60,000	60,000		
	TOTAL CAPITAL CONSTRUCTION	15,271	801,113	120,000	120,000	60,000		
	TOTAL CAPITAL CONSTRUCTION DEPT.	15,271	801,113	120,000	120,000	60,000		

## City of Columbia City 2025-26 Budget

SEWER FUND								
EXPENDITURE DETAIL								
NON-DEPARTMENTAL								
Line		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	2025-26
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
19								
05	DEBT SERVICE							
761000	Principal - 2014 DEQ Clean Water Loan	18,474	18,946	19,431	19,431	19,927		
762000	Principal - 2015 DEQ Clean Water Loan	16,334	16,650	16,974	16,974	17,303		
761500	Interest - 2014 DEQ Clean Water Loan	7,664	7,192	6,707	6,707	6,211		
761600	Interest - 2015 DEQ Clean Water Loan	5,350	5,034	4,710	4,710	4,381		
761700	Interest - 2017 DEQ Clean Water Loan	0	0	26,033	26,033	19,182		
761800	Fees - 2014 DEQ Clean Water Loan	1,486	1,392	1,296	1,296	1,198		
761900	Fees - 2015 DEQ Clean Water Loan	1,366	1,283	1,199	1,199	1,113		
762100	Fees 2017 DEQ Clean Water Loan	0	0	0	0	4,775		
763000	Principal - 2017 DEQ Clean Water Loan	0	0	0	0	40,368		
	TOTAL DEBT SERVICE	50,674	50,497	76,350	76,350	114,458		
06	INTERFUND TRANSFERS OUT							
806000	Transfer out to General Fund	0	0	127,402	127,402	0		
	TOTAL INTERFUND TRANSFERS OUT	0	0	127,402	127,402	0		
07	CONTINGENCY							
900000	Contingency	0	0	72,542	0	74,740		
	TOTAL CONTINGENCY	0	0	72,542	0	74,740		
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	0	163,264	0	99,721		
	TOTAL UNAPPROPRIATED	0	0	163,264	0	99,721		
	TOTAL NON-DEPARTMENTAL	50,674	50,497	439,558	203,752	288,920		
	TOTAL SEWER FUND	505,572	1,342,730	1,050,671	798,704	853,439		



## City of Columbia City 2025-26 Budget

SEWER DEVELOPMENT FUND REVENUES AND OTHER RESOURCES								
DETAIL								
Line Item	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Estimated	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
22	FUND BALANCE							
271000	Beginning Fund Balance	7,119	9,614	10,074	10,088	13,836		
	TOTAL FUND BALANCE	7,119	9,614	10,074	10,088	13,836		
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	2,272	0	1,623	3,246	1,623		
	TOTAL LICENSES, PERMITS AND FEES	2,272	0	1,623	3,246	1,623		
	MISCELLANEOUS REVENUE							
361000	Interest	223	473	400	502	400		
	TOTAL MISCELLANEOUS REVENUE	223	473	400	502	400		
	TOTAL REVENUES & OTHER RESOURCES	9,614	10,087	12,097	13,836	15,859		

## City of Columbia City 2025-26 Budget

SEWER DEVELOPMENT FUND EXPENDITURE DETAIL								
Line Item	Account Description	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2024-25 Estimated	2025-26 Proposed	2025-26 Approved	2025-26 Adopted
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	0	12,097	0	15,859	0	0
	TOTAL UNAPPROPRIATED	0	0	12,097	0	15,859	0	0
	TOTAL SEWER DEVELOPMENT FUND	0	0	12,097	0	15,859	0	0





City of Columbia City Sewer Operating Fund Model Forecast				3% Rate Increase Actual	3% Rate Increase Actual	3% Rate Increase Actual	3% Rate Increase Actual	0% Rate Increase Actual	3% Rate Increase Actual	4% Rate Increase Estimated	5% Rate Increase Budgeted	6% Rate Increase Projected	6% Rate Increase Projected	6% Rate Increase Projected			
				Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Estimated 2024/25	Budgeted 2025/26	Projected 2026/27	Projected 2027/28	Projected 2028/29
Revenues:																	
Sewer Collection Fees				391,886	406,054	424,441	439,638	455,733	471,590	480,315	484,439	505,612	524,066	552,890	588,827	627,101	667,863
Interest				2,193	3,752	3,355	6,635	6,127	2,570	1,725	9,609	15,477	19,209	8,900	8,000	8,000	8,000
Grants				26,903	3,814	0	0	0	0	0	0	0	0	0	0	0	0
St. Helens SDCs/Connection Fees				19,190	15,352	3,838	4,217	8,846	0	4,232	5,864	0	8,434	4,217	8,977	4,489	4,489
Miscellaneous				35,255	200	11,223	95	200	175	500	650	602	5,710	600	500	500	500
Engineering Review Fees				0	0	0	0	0	0	0	0	0	0	500	500	500	500
DEQ Clean Water Loan				624,244	0	0	0	0	1,903	0	148,548	801,114	0	0	0	0	0
Prior Years' Property Tax				0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer in from Sewer Development Fund				0	0	0	22,000	0	0	0	0	0	0	0	0	0	0
Revenue Total				1,099,671	429,172	442,857	472,585	470,906	476,238	486,772	649,110	1,322,805	557,419	567,107	606,804	640,590	681,352
Transfer from Rate Stabilization Account				0	0	0	0	0	0	56,000	0	0	0	52,000	23,000	4,000	0
Adjusted Revenue Total				1,099,671	429,172	442,857	472,585	470,906	476,238	542,772	649,110	1,322,805	557,419	619,107	629,804	644,590	681,352
Expenditures:																	
Personal Services				124,191	117,826	140,906	147,130	137,590	140,409	141,145	190,491	181,711	189,598	200,544	205,322	215,588	226,368
Materials and Services				266,116	260,800	221,211	253,199	221,347	205,604	214,509	249,135	276,403	278,664	297,726	303,681	309,754	315,949
Capital Construction - Loan/Grant Related				649,244	0	0	0	1,903	133,277	15,271	801,114	0	0	0	0	0	0
Total Expenditures				1,039,551	378,626	362,117	400,329	358,937	347,916	488,931	454,897	1,259,228	468,262	498,270	509,003	525,342	542,317
Transfer to Rate Stabilization Account				60,000	22,000	23,000	18,000	58,000	74,000	0	141,000	10,000	9,000	0	0	0	19,000
Adjusted Expenditure Total				1,099,551	400,626	385,117	418,329	416,937	421,916	488,931	595,897	1,269,228	477,262	498,270	509,003	525,342	561,317
Net Operating Income				120	28,546	57,740	54,256	53,969	54,322	53,841	53,213	53,577	80,157	120,837	120,802	119,248	120,035
Other Financing Sources/Uses																	
105% DEQ Clean Water Loan 2014				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	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	26,033	64,325	64,325	64,325	64,325
Total Debt Service				0	27,030	54,186	51,339	51,179	51,014	50,846	50,674	50,497	76,350	114,458	114,181	113,986	113,986
Debt Ratio Coverage Requirement				N/A	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05
Debt Ratio Requirement				N/A	28,382	56,895	53,906	53,738	53,565	53,388	53,208	53,022	80,168	120,181	119,890	119,685	119,685
Interfund Transfer (In)/Out - Equipment Reserve				0	0	0	5,000	0	0	0	0	0	(6,690)	(5,000)	0	0	0
Interfund Transfer Out - General Fund				0	0	0	0	0	0	0	0	0	127,402	0	0	0	0
Interfund Transfer In - General Fund ARPA backhoe				0	0	0	0	0	0	0	0	0	(33,000)	0	0	0	0
Total Capital Outlay/Construction				96,527	7,904	47,189	9,608	675	0	0	0	33,000	126,690	66,250	0	3,000	47,500
Net Other Financing Sources/Uses				96,527	34,934	101,375	65,947	51,854	51,014	50,846	50,674	83,497	290,752	175,708	114,181	116,986	161,486
Net Income(Expense)				(96,407)	(6,388)	(43,635)	(11,691)	2,115	3,308	2,995	2,539	(29,920)	(210,595)	(54,871)	6,621	2,262	(41,451)
Beginning Fund Balance				310,013	273,606	289,218	268,583	274,892	335,007	412,315	359,310	502,849	482,929	281,334	174,463	158,084	156,346
Ending Fund Balance				273,606	289,218	268,583	274,892	335,007	412,315	359,310	502,849	482,929	281,334	174,463	158,084	156,346	133,895
Target Fund Balance - 3 months operating expense				97,577	94,657	90,529	100,082	89,734	86,503	88,914	109,907	114,529	117,066	124,568	127,251	131,336	135,579
Assumptions:																	
Population Growth Rate												0	0.50%	0.50%	0.50%	0.50%	0.50%
Interest Rate												0	4.00%	4.00%	4.00%	4.00%	4.00%
Personnel Cost Increase												0	5.00%	5.00%	5.00%	5.00%	5.00%
Materials and Services Cost Increase												0	5.00%	5.00%	2.00%	2.00%	2.00%
Purpose of Transfers:																	
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 Water Operating Fund Model Forecast					0% Rate Increase Actual	3% Rate Increase Actual	1% Rate Increase Actual	0% Rate Increase Actual	2% Rate Increase Actual	4% Rate Increase Estimated	15% Rate Increase Budget	10% Rate Increase Projected	2% Rate Increase Projected	2% Rate Increase Projected				
					Actual 2015/16	Actual 2016/17	Actual 2017/18	Actual 2018/19	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Actual 2025/26	Actual 2026/27	Actual 2027/28	Actual 2028/29
Revenues:																		
Delinquent Fees	9,905	9,280	9,934	8,625	5,510	7,385	7,805	8,000	7,375	6,860	7,000	8,000	8,000	8,000				
Interest	1,701	3,356	5,704	8,036	2,875	1,171	0	0	905	3,814	3,500	3,570	3,641	3,714				
Grants	0	6,503	38,963	46,278	163,405	4,010	0	0	0	0	0	0	0	0				
Loan Proceeds	0	0	21,956	486,775	214,433	17,986	0	0	0	0	0	0	0	0				
Miscellaneous	3,027	0	0	45	0	0	0	0	87	1,250	50	0	0	0				
Hookup Charges/Connection Fees	3,960	5,177	1,583	1,432	1,463	494	600	3,000	0	3,400	1,700	600	600	600				
Water Receipts	527,366	532,754	580,798	569,937	559,472	604,931	598,193	624,015	625,515	641,883	741,375	819,219	839,700	860,692				
Restoration Fees	345	630	610	450	385	350	315	295	280	280	280	300	300	300				
Interfund Transfer - Water Dev Fund	0	6,000	0	0	0	0	0	0	0	200,000	0	0	0	0				
Revenue Total	546,304	563,700	659,548	1,121,578	947,543	636,327	606,913	635,310	634,162	857,487	753,905	831,689	852,241	873,306				
Transfer from Rate Stabilization Reserve	0	0	0	0	0	0	0	10,000	45,000	0	20,000	0	0	0				
Adjusted Revenue Total	546,304	563,700	659,548	1,121,578	947,543	636,327	606,913	645,310	679,162	857,487	773,905	831,689	852,241	873,306				
Expenditures:																		
Personal Services	194,257	208,845	224,623	197,944	192,462	196,013	196,179	210,513	218,317	253,372	283,158	292,066	306,669	322,003				
Materials and Services	125,562	151,992	130,404	182,385	135,472	145,775	159,642	200,054	229,855	232,206	226,205	230,729	235,344	240,051				
Capital Construction w/loan or grant funding	0	0	59,398	521,059	377,838	21,996	0	0	0	0	0	0	0	0				
Interfund Transfer - Repay Admin Wages	0	0	0	0	0	0	0	0	0	33,000	33,000	33,000	33,000	33,000				
Total Expenditures	319,819	360,837	414,425	901,388	705,772	363,784	355,821	410,567	448,172	518,578	542,363	555,795	575,013	595,053				
Transfer to Rate Stabilization Account	34,000	10,000	52,000	27,000	48,000	79,000	58,000	0	0	108,000		45,000	77,000	78,000				
Adjusted Expenditure Total	353,819	370,837	466,425	928,388	753,772	442,784	413,821	410,567	448,172	626,578	542,363	600,795	652,013	673,053				
Net Operating Income	192,485	192,863	193,123	193,190	193,771	193,543	193,092	234,743	230,990	230,909	231,542	230,894	200,228	200,253				
Other Financing Sources/Uses																		
Debt Service																		
N/A IFA Water/Wastewater Financing Loan	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	115,878	115,877	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	28,273	28,273	28,273	0	0				
120% Safe Drinking Water Loan 2013	28,565	28,565	28,565	28,565	28,565	28,565	28,565	28,565	28,565	28,566	28,566	28,566	28,566	28,566				
120% Safe Drinking Water Loan 2017	0	0	0	0	0	0	0	34,873	31,564	31,565	31,564	31,566	31,566	31,566				
Total Debt Service	175,756	175,756	175,756	175,756	175,827	172,713	172,713	207,586	204,277	204,282	204,280	204,281	176,008	176,008				
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				
Debt Ratio Requirement	192,841	192,841	192,841	192,841	192,841	192,841	192,841	234,689	230,718	230,723	230,721	230,722	199,622	199,622				
Total Capital Outlay/Construction	3,190	15,464	0	1,318	72,658	581,037	32,675	0	33,000	57,025	11,250	0	3,000	184,880				
Interfund Transfer In - ARPA SCADA/Backhoe/WCMP										(77,000)								
Interfund Transfer In - Equipment Fund	0	0	0	2,000	0	0	0	0	0	(12,025)	(5,000)	0	0	0				
Net Other Financing Sources/Uses	178,946	191,220	175,756	179,074	248,485	753,750	205,388	207,586	237,277	172,282	210,530	204,281	179,008	360,888				
Net Income(Expense)	13,539	1,643	17,367	14,116	(54,714)	(560,207)	(12,296)	27,157	(6,287)	58,627	21,012	26,613	21,220	(160,635)				
Beginning Fund Balance	285,799	333,338	344,981	414,348	455,464	448,750	(32,457)	13,247	30,404	(20,883)	145,744	146,756	218,369	316,589				
Ending Fund Balance	333,338	344,981	414,348	455,464	448,750	(32,457)	13,247	30,404	(20,883)	145,744	146,756	218,369	316,589	233,954				
Target Fund Balance - 3 months operating expense	79,955	90,209	88,757	95,082	81,984	85,447	88,955	102,642	112,043	121,395	127,341	130,699	135,503	140,513				
Assumptions:																		
Population Growth Rate									0	0.50%	0.50%	0.50%	0.50%	0.50%				
Interest Rate									0	4.00%	4.00%	4.00%	4.00%	4.00%				
Personnel Cost Increase									0	5.00%	5.00%	5.00%	5.00%	5.00%				
Materials and Services Cost Increase									0	5.00%	5.00%	2.00%	2.00%	2.00%				
Purpose of Transfers:																		
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  
Financial History and Projections  
Columbia City Police Department

Police Department					Second Five Year Local Option Levy - Police \$0.67/\$1,000					Third Five Year Local Option Levy - Police \$0.90/\$1,000				
	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*	Actual 2023-24	Estimated 2024-25	Budget 2025-26	Projected 2026-27
Property Taxes from Police Levy	107,641	111,302	113,847	115,560	125,605	130,359	121,558	135,010	136,543	189,823	196,494	196,268	210,150	218,556
Towing Fees	400	100	50	200	300	100	100	0	100	50	0	0	50	50
Intergovernmental Revenue	25,937	18,258	0	0	0	0	0	0	0	0	0	0	0	0
Police Training Fee	393	536	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	220	227	357	323	30	90	30	10,045	60	1,065	1,045	6,183	45	45
Shop with a Cop Donations	3,998	3,601	5,250	4,200	3,412	5,300	50	3,320	7,310	2,222	3,936	6,918	3,000	3,000
Corona Virus Relief Fund/ARPA Funds					0	0	0	13,351	33,626	0	43,288	31,253	0	0
Transfer in from Equipment Reserve	0	0	17,500	0	28,000	0	0	0	0	0	0	0	0	10,000
Revenues:	138,589	134,024	137,004	120,283	157,347	135,849	121,738	161,726	177,639	193,160	244,763	240,622	213,245	231,651
Police Personal Services	257,743	208,418	199,598	223,914	283,886	305,222	274,751	211,075	236,568	259,972	280,730	326,166	358,140	376,047
Police Materials & Services	60,658	51,657	54,060	47,770	65,913	61,528	53,147	46,554	57,813	52,453	59,435	60,502	73,499	75,704
Police Capital Outlay	0	2,123	47,685	536	38,441	0	0	0	19,226	0	43,288	31,253	0	27,000
Police Capital Construction	0	0	0	0	0	0	0	0	14,400	0	0	0	0	0
Transfer Out for Equipment Reserve	7,500	7,500	0	15,000	0	0	0	0	0	0	0	0	0	0
Expenditures:	325,901	269,698	301,343	287,220	388,240	366,750	327,898	257,629	328,007	312,425	383,453	417,921	431,639	478,751
Net:	-187,312	-135,674	-164,339	-166,937	-230,893	-230,901	-206,160	-95,903	-150,368	-119,265	-138,690	-177,299	-218,394	-247,100
Property Taxes from Permanent Levy \$1.1346/\$1,000	182,262	188,460	192,769	195,670	212,680	220,730	205,828	228,604	231,199	241,593	251,852	249,794	267,463	278,162
Permanent Taxes Used for other Services	-5,050	52,786	28,430	28,733	-18,213	-10,171	-332	132,701	80,831	122,328	113,162	72,495	49,069	31,062

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



City of Columbia City  
General Fund  
Model Forecast

			Second LO Levy \$0.67/\$1,000					Third LO Levy \$0.90/\$1,000				Fourth LO Levy \$1.30?				
	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Estimated 2024-25	Budget 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30	Projected 2030-31
Revenues:																
Taxes	306,616	311,230	338,285	351,089	356,583	363,614	367,742	431,417	448,346	446,062	477,613	496,718	668,118	694,843	722,636	751,542
Licenses, Permits & Fees	234,688	246,203	239,504	209,522	252,849	224,536	341,975	256,703	263,680	255,583	260,810	268,634	276,693	284,994	293,544	302,350
Intergovernmental Revenue	70,546	131,418	81,873	63,730	66,968	136,987	286,965	303,300	79,981	73,800	87,625	132,625	63,000	65,481	67,445	69,469
Fines	11,926	16,129	23,638	26,695	29,894	12,276	14,886	9,361	7,067	7,000	9,000	9,270	9,548	9,835	10,130	10,433
Miscellaneous Revenue	65,227	60,344	59,745	57,157	30,264	21,601	43,503	36,430	57,331	59,378	56,068	57,750	59,483	61,267	63,105	64,998
Revenue Total:	689,003	765,324	743,045	708,193	736,558	759,014	1,055,071	1,037,211	856,405	841,823	891,116	964,997	1,076,842	1,116,419	1,156,860	1,198,793
Expenditures:																
Personal Services:																
Administration	135,783	148,398	157,824	157,438	134,908	135,537	136,311	251,146	204,999	176,993	207,536	202,163	212,271	222,885	234,029	245,730
Police Department	199,598	223,914	283,886	373,124	420,837	358,510	389,480	259,972	280,730	326,166	358,140	374,997	393,747	413,434	434,106	455,811
Building Department	14,597	14,953	15,632	16,178	17,091	16,921	17,363	17,878	19,401	19,640	18,654	19,587	20,566	21,594	22,674	23,808
Parks Department	62,044	82,978	81,782	57,255	62,031	63,467	54,459	64,211	107,867	109,159	153,077	160,731	168,767	177,206	186,066	195,369
Total Personal Services	412,022	470,243	539,124	603,995	634,867	574,435	597,613	593,207	612,997	631,958	737,407	757,478	795,351	835,119	876,875	920,719
Materials & Services:																
Administration	92,842	78,353	87,986	79,519	79,957	101,789	98,318	72,572	65,796	72,344	83,291	84,957	86,656	88,389	90,157	91,960
Police Department	54,060	47,770	65,913	61,528	53,147	46,554	57,813	52,453	59,434	60,502	73,499	74,969	76,468	77,998	79,558	81,149
Building Department	18,745	14,423	14,636	11,223	20,201	11,051	64,720	26,853	21,560	20,742	32,599	33,251	33,916	34,594	35,286	35,992
Parks Department	21,099	16,290	20,976	14,336	11,834	13,519	20,519	21,030	30,924	54,484	79,458	30,000	30,600	31,212	31,836	32,473
Total Materials & Services	186,746	156,836	189,511	166,606	165,139	172,913	241,370	172,908	177,714	208,072	268,847	223,177	227,640	232,193	236,837	241,574
Operating Expenditure Total:	598,768	627,079	728,635	770,601	800,006	747,348	838,983	766,115	790,711	840,030	1,006,254	980,654	1,022,992	1,067,312	1,113,712	1,162,292
Excess Revenues over Operating Expenditures	90,235	138,245	14,410	(62,408)	(63,448)	11,666	216,088	271,096	65,694	1,793	(115,138)	(15,657)	53,850	49,107	43,148	36,500
Capital Outlay and Construction																
Capital Outlay	54,144	1,072	51,892	9,884	0	0	33,851	28,553	60,276	35,278	0	27,000	74,400	21,500	65,000	5,000
Capital Construction	36,698	167,896	21,277	10,898	0	12,430	95,768	32,349	22,620	23,820	3,750	100,000	0	0	0	0
Total Capital Outlay and Construction	90,842	168,968	73,169	20,782	0	12,430	129,619	60,902	82,896	59,098	3,750	127,000	74,400	21,500	65,000	5,000
Other Financing Sources/Uses																
Transfers Out	0	15,000	0	10,500	0	0	0	0	0	127,000	0	0	0	0	0	0
Transfers (In)	(20,500)		(38,000)	0	0	0	0	0	(49,853)	(164,427)	(46,000)	(68,000)	(33,000)	(33,000)	(33,000)	0
Net Change in Fund Balance	19,893	(45,723)	(20,759)	(93,690)	(63,448)	(764)	86,469	210,194	32,651	(19,878)	(72,888)	(74,657)	12,450	60,607	11,148	31,500
Beginning Fund Balance:	222,752	242,645	196,922	176,163	82,473	19,025	18,261	104,730	314,924	347,575	327,697	254,809	180,152	192,602	253,209	264,358
Ending Fund Balance:	242,645	196,922	176,163	82,473	19,025	18,261	104,730	314,924	347,575	327,697	254,809	180,152	192,602	253,209	264,358	295,858
Target Fund Balance - 90 Days Operating	147,641	154,622	179,663	190,011	197,262	184,277	206,873	188,905	194,970	207,131	248,117	241,805	252,245	263,173	274,614	286,593

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

Assumptions:

Transfer in from Water Fund - Admin Wages

Transfer in from Sewer Fund - Admin Wages

Transfer in from Street Fund - Admin Wages

Transfer in from Equipment Reserve Fund - pickup truck

ARPA transfers - backhoe 83000, WMCP 19,000, SCADA 25,000

Transfer in from Equipment Reserve Fund - police car

Transfer in from Park Development Fund - Parks Masterplan Update

(33,000)	(33,000)	(33,000)	(33,000)	(33,000)	(33,000)
(127,402)					
(49,853)					
(4,025)					
127,000					
	(10,000)				
	(13,000)				



CITY OF COLUMBIA CITY  
SUMMARY SPREADSHEET  
2025-26 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

PROJECT DESCRIPTION	PRIOR YEARS	2025-26	2026-27	FIVE-YEAR CIP			TOTAL 5-YR CIP
				2027-28	2028-29	2029-30	
<b>GENERAL PROJECTS:</b>							
Replace Rotting Siding, Trim, and Columns on City Hall and Community Hall	\$30,815						\$0
Repaint City Hall and Community Hall	\$13,700						\$0
<b>TOTAL GENERAL PROJECTS</b>	<b>\$44,515</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PARK PROJECTS:</b>							
Park Benches and Picnic Tables along Rivers Walk	\$5,000						\$0
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>	<b>\$5,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$50,000</b>	<b>\$41,000</b>	<b>\$0</b>	<b>\$191,000</b>
<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 30				\$500,000			\$500,000
Repave 'L' Street Bridge						\$50,000	\$50,000
<b>TOTAL STREET PROJECTS</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$800,000</b>
<b>WATER PROJECTS:</b>							
Upper Reservoir Overflow Drain Project	\$20,000						\$0
Upgrade SCADA software & HMI	\$25,000						\$0
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
Replace remaining cast iron lines						\$250,000	\$250,000
<b>TOTAL WATER PROJECTS</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$203,380</b>	<b>\$250,000</b>	<b>\$453,380</b>
<b>SEWER PROJECTS:</b>							
K Street Pump Station Improvements Project	\$116,518						\$0
Steel Tank Replacement/Abandonment- 17	\$60,000	\$60,000					\$60,000
E Street Sewer Main Replacement (west side of Highway 30 to Second Street)					\$250,000		\$250,000
<b>TOTAL SEWER PROJECTS</b>	<b>\$176,518</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$310,000</b>
<b>TOTAL COST - ALL PROJECTS</b>	<b>\$271,033</b>	<b>\$310,000</b>	<b>\$100,000</b>	<b>\$550,000</b>	<b>\$494,380</b>	<b>\$300,000</b>	<b>\$1,754,380</b>



**EQUIPMENT RESERVE FUND  
PLANNED EQUIPMENT ACQUISITIONS**

DESCRIPTION	DEPARTMENT	2026/27	2027/28	2028/29	2029/30	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	TOTAL
City Hall Paint/Flooring	Administration			11,000								11,000
Tables for Community Hall	Administration		8,000									8,000
Police Car	Police		61,000		65,000				70,000	70,000		266,000
Body Cams	Police	27,000										27,000
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					5,000						5,000
Pickup Truck	Street Maintenance					5,000						5,000
Pickup Truck	Water Distribution					15,000						15,000
Pickup Truck	Sewer Collection					8,000						8,000
<b>TOTALS</b>		<b>27,000</b>	<b>81,000</b>	<b>81,000</b>	<b>65,000</b>	<b>33,000</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>	<b>427,000</b>

**RESERVE REQUIREMENTS**

FUND	DEPARTMENT	2026/27	2027/28	2028/29	2029/30	2031/32	2032/33	2033/34	2034/35	2035-36	2035-36	TOTAL
General Fund	Administration	0	12,200	11,000	0	0	0	0	0	0	0	23,200
	Police Department	27,000	61,600	0	65,000	0	0	0	70,000	70,000	0	293,600
	Building Inspection	0	600	0	0	0	0	0	0	0	0	600
	Park Maintenance	0	0	10,500	0	5,000	0	0	0	0	0	15,500
Street Fund	Street Maintenance	0	600	10,500	0	5,000	0	0	0	0	0	16,100
Water Fund	Water Distribution	0	3,000	31,500	0	15,000	0	0	0	0	0	49,500
Sewer Fund	Sewer Collection	0	3,000	17,500	0	8,000	0	0	0	0	0	28,500
<b>TOTALS</b>		<b>27,000</b>	<b>81,000</b>	<b>81,000</b>	<b>65,000</b>	<b>33,000</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>	<b>427,000</b>

City of Columbia City  
2024-25 Annual Budget

GLOSSARY OF TERMS

**A**

---

**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**

---

**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**

---

**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**

---

**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**

---

**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**

---

**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**

---

**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**

---

**hp:** Horsepower.

## **I**

---

**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**

**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**

**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**

---

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

## **O**

---

**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**

---

**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**

---

**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:** Small 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.



