



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

Adopted Budget

***Fiscal Year
July 1, 2026 to June 30, 2027***

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.**

Budget Committee

Alexander Reed
Mayor

City Council

Rob Forman
Gordon Thistle
Connie Quick
Lyle Bluhm

Citizen Members

Rebecca Pickering
Jeff Caldwell
Kit Gardes
Logan Gilbert-Renner
Beverly Markstrom

City Staff

Kim Karber, City Administrator/Recorder
Mark Gordon, Municipal Judge
Gerald Bartolomucci, Chief of Police
Micah Rogers, Superintendent of Public Works

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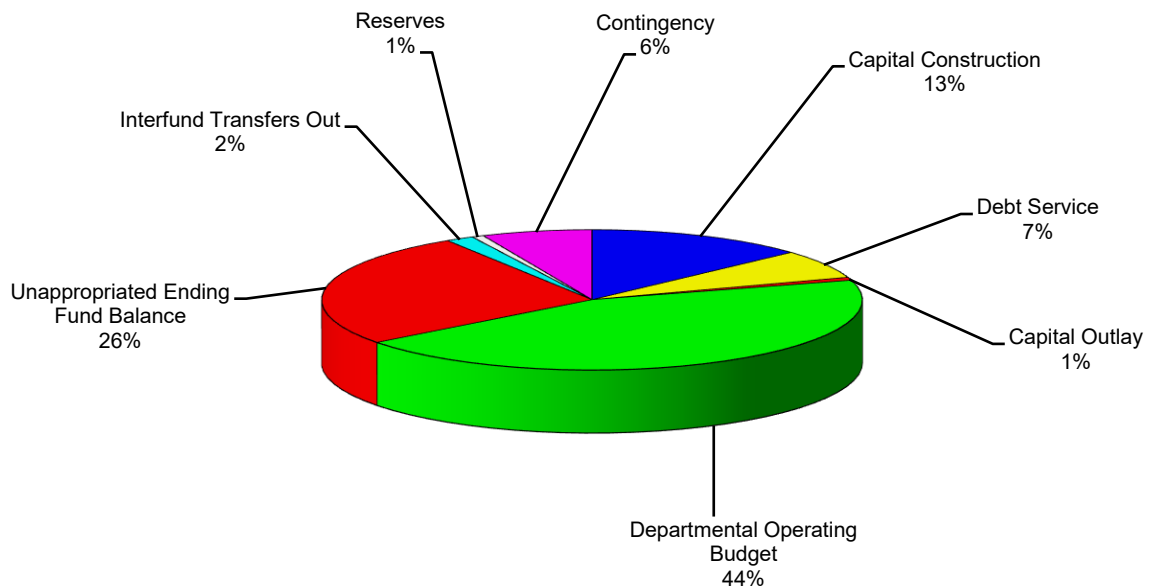
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Budget Message

2026-27 Total Financial Program by Category

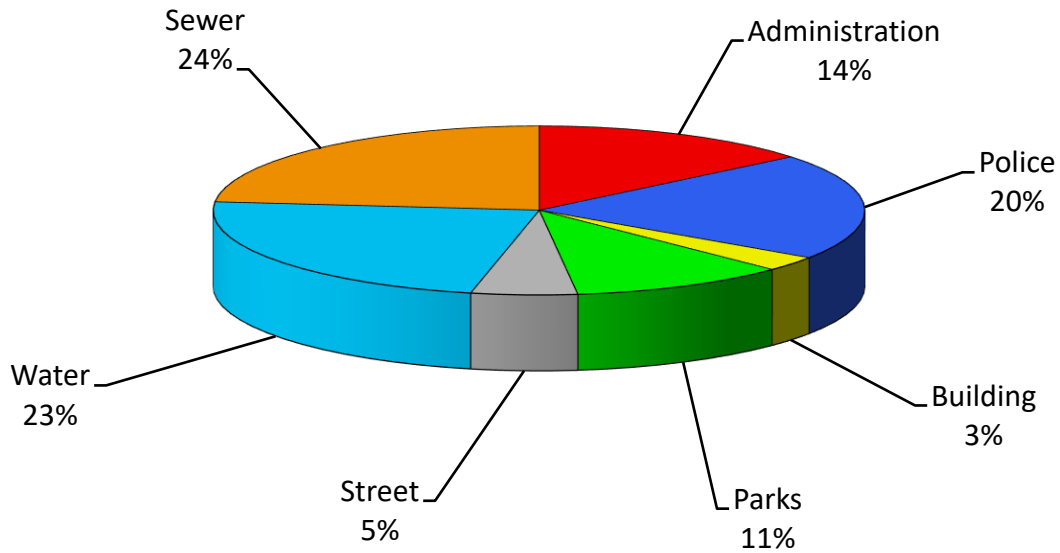
\$4,823,562



2026-27 TOTAL FINANCIAL PROGRAM	
CATEGORY	ADOPTED BUDGET
Departmental Operating Budget	\$2,125,524
Capital Outlay	33,000
Capital Construction	637,000
Debt Service	319,740
Interfund Transfers Out	81,000
Reserves	34,161
Contingency	318,829
Unappropriated Ending Fund Balance	1,274,308
TOTAL FINANCIAL PROGRAM	\$4,823,562

2026-27 Operating Budget by Department

\$2,125,524



2026-27 OPERATING BUDGET	
DEPARTMENT	ADOPTED BUDGET
Administration	\$296,188
Police	434,571
Building	60,701
Parks	229,261
Street	111,837
Water	494,269
Sewer	498,697
TOTAL	\$2,125,524

2026-27 Letter of Budget Presentation

The City of Columbia City

In Columbia County on the Columbia River



May 28, 2026

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 2026-27 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 2026-27 budget document has been prepared after considering the 2026-27 Policy Goals and Objectives and the 2026-27 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 proposed 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:

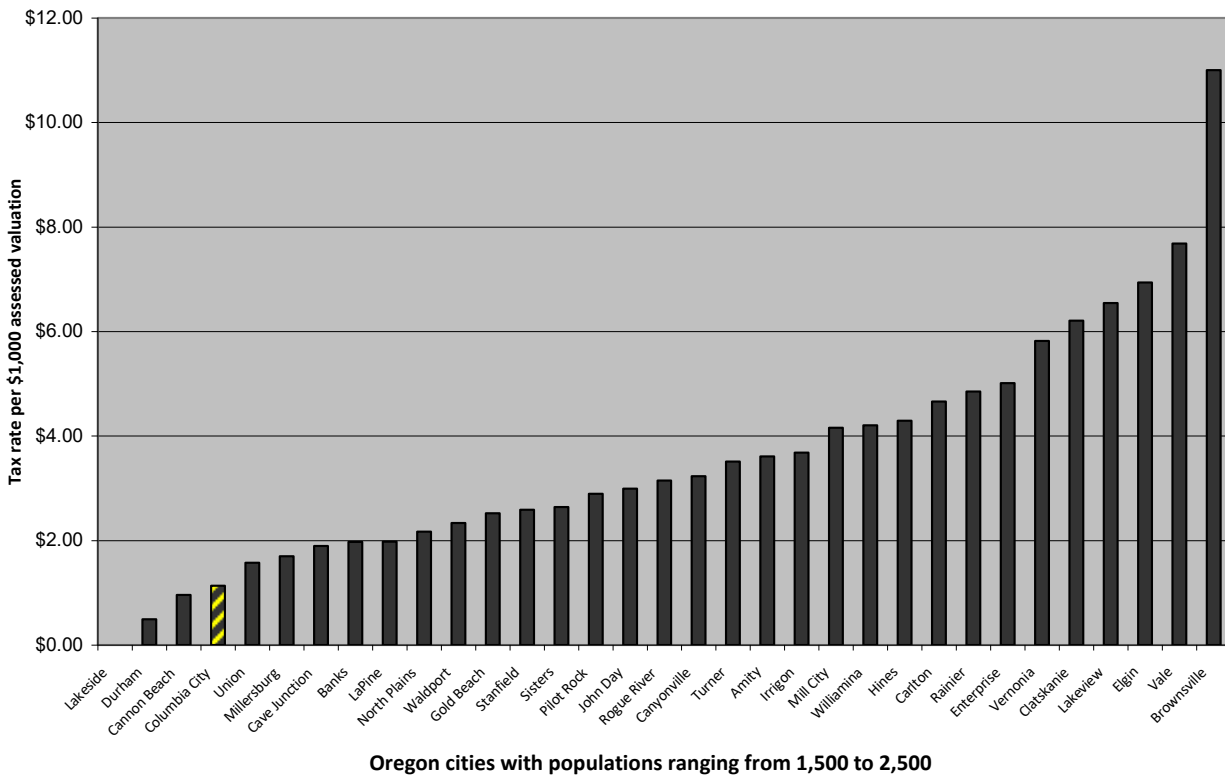
Water and sewer rate increases: It is anticipated that the new rates will generate additional water revenue equal to 5% and sewer revenue equal to 6%. The bulk of the additional revenue is needed to cover construction costs which skyrocketed during the past five years, and to make annual debt payments associated with recent construction projects and meet loan debt coverage requirements. System operation and maintenance costs also increased significantly during the same five-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.

Comparison of Permanent Tax Rates



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.

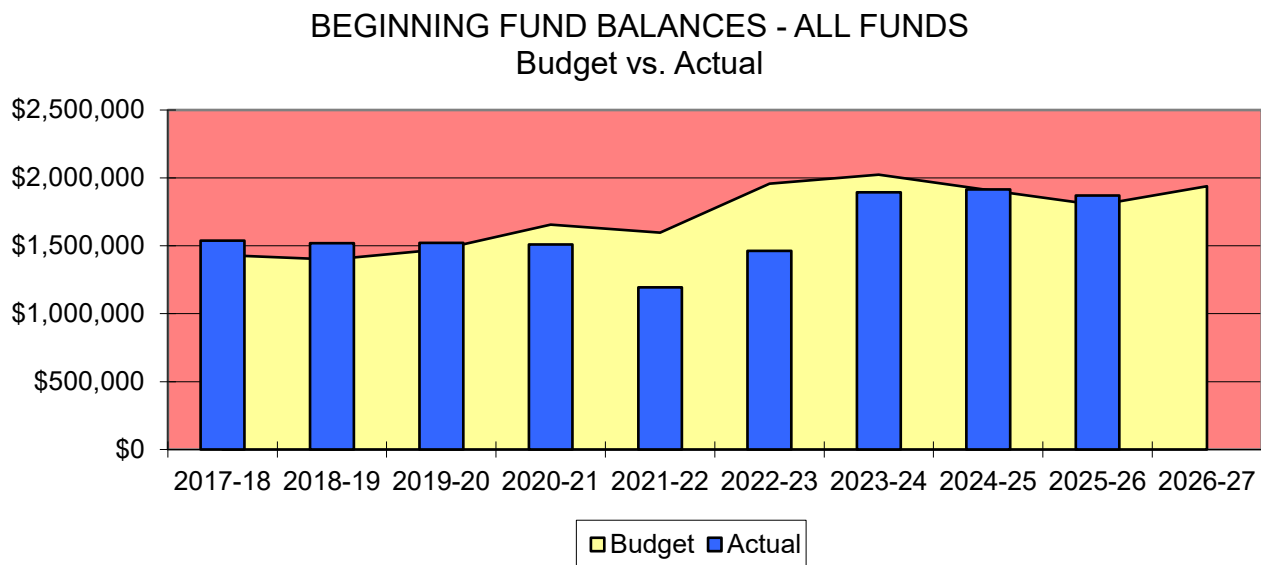
Strong reserve policies are needed to protect the future of the City. In accordance with City Budget and Financial Policy Number 2, adequate contingency appropriations provide the City with protection to address unforeseen circumstances. Total contingency appropriations of \$318,829 are equal to 15% 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 \$34,161, represent less than 1% of the proposed budget, and unappropriated ending fund balances in the amount of \$1,274,308 represent 26% of the proposed budget.

Fund balances. The 2026-27 beginning fund balances are estimated at \$1,939,096, equal to 40% of the total proposed budget.

A General Fund beginning fund balance of \$371,688 is projected for the year 2026-27, an amount equal to over 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 \$591,535, \$150,244 and \$275,050 respectively, are also in compliance with the City's Budget and Financial Policy Number 9.



Capital construction projects: The 2026-27 budget provides appropriations for the following capital construction projects:

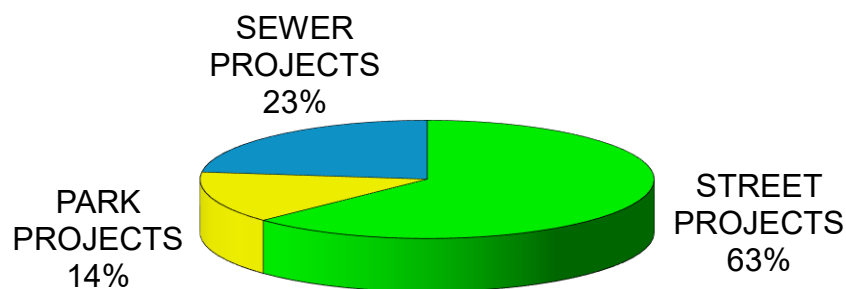
Harvard Park Improvements - \$90,000. This project involves the replacement of playground equipment, upgrading safety surfacing, improving ADA access, and parking. The project is dependent on receiving an Oregon Parks and Recreation Department grant.

Pavement Restoration Project - \$400,000. This project consists of pavement restoration work to portions of 2nd Place and 3rd, 6th, Calvin, C, E, J, and K Streets. The completion of the full project will be dependent on receiving a grant through the Small City Allotment (SCA) Grant Program. If grant funding is not received the City will fund completion of a portion of this project.

Steel Tank Replacement - \$30,000. 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.

K Street Pump Station Improvement - \$117,000. This project involves upgrading the pump station to handle increased capacity, which will involve additional piping, anchorage and electrical wiring. This project will be paid for with sewer collection fees.

2026-27 CAPITAL PROGRAM \$637,000



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 \$1,274,078 equal to \$655 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 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. Annual loan payments are made in December with revenue from water sales.

2013 Safe Drinking Water Revolving Fund Loan in the amount of \$254,644, equal to \$131 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. Annual loan payments are made in December with revenue from water sales.

2017 Safe Drinking Water Revolving Fund Loan in the amount of \$530,992, equal to \$273 per capita. The loan is amortized over a period of 20 years with an interest rate of 2.26%. The loan funds were used to pay for water reservoir and waterline improvements. In addition to the loan funds, the City obtained a \$258,600 forgivable loan under the same program. Annual loan payments are made in December with revenue from water sales.

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 \$267,354, equal to \$136 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. Annual loan payments are made in December and June with revenue from sewer fees.

2015 Clean Water State Revolving Fund Loan in the amount of \$244,634, equal to \$128 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. Annual loan payments are made in October and April with revenue from sewer fees.

2017 Clean Water State Revolving Fund Loan in the amount of \$1,144,494, equal to \$588 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 were 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. Annual loan payments are made in August and February with revenue from sewer fees.

State law provides a debt limit of 3% of the true cash value of all taxable property within the City's boundaries. The 3% does not apply to bonds issued for water or sanitary sewer system improvements. The City has not issued any debt subject to the 3% limit. The amount legally available for future indebtedness is \$12,908,260.

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 2026-27
ALL FUNDS

Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
TAXES	448,345	449,484	477,613	474,250	485,357	485,357	485,357
LICENSES, PERMITS AND FEES	271,334	305,800	287,905	484,334	329,477	329,477	329,477
INTERGOVERNMENTAL REVENUE	232,016	210,593	494,736	252,277	536,833	536,833	536,833
CHARGES FOR SERVICES	1,131,127	1,167,631	1,294,265	1,259,249	1,327,651	1,327,651	1,327,651
FINES	7,067	12,324	9,000	11,090	9,500	9,500	9,500
LOAN PROCEEDS	0	0	0	0	0	0	0
MISCELLANEOUS REVENUE	124,708	160,080	108,634	131,315	114,648	114,648	114,648
INTERFUND TRANSFERS IN	49,853	514,167	56,000	56,000	81,000	81,000	81,000
SUB TOTAL - ALL REVENUES	2,264,450	2,820,079	2,728,153	2,668,515	2,884,466	2,884,466	2,884,466
FUND BALANCE	1,894,643	1,915,753	1,799,709	1,869,669	1,939,096	1,939,096	1,939,096
GRAND TOTAL - ALL FUNDS	4,159,093	4,735,832	4,527,862	4,538,184	4,823,562	4,823,562	4,823,562
Less Interfund Transfers In	49,853	514,167	56,000	56,000	81,000	81,000	81,000
NET TOTAL ALL FUNDS	4,109,240	4,221,665	4,471,862	4,482,184	4,742,562	4,742,562	4,742,562

Expenditure Summary

FISCAL YEAR 2026-27
ALL FUNDS

Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
PERSONAL SERVICES	1,064,628	1,126,580	1,279,987	1,228,392	1,248,877	1,248,877	1,248,877
MATERIALS AND SERVICES	716,828	777,150	869,906	903,385	876,647	876,647	876,647
CAPITAL OUTLAY	143,276	58,687	25,000	25,002	33,000	33,000	33,000
CAPITAL CONSTRUCTION	823,733	111,713	365,000	67,800	637,000	637,000	637,000
DEBT SERVICE	254,773	277,865	318,740	318,509	319,741	319,741	319,741
INTERFUND TRANSFERS OUT	49,853	514,167	56,000	56,000	81,000	81,000	81,000
RESERVES	0	0	34,597	0	34,161	34,161	34,161
CONTINGENCY	0	0	322,483	0	318,829	318,829	318,829
UNAPPROPRIATED END. FUND BALANCE	0	0	1,256,149	0	1,274,308	1,274,308	1,274,308
GRAND TOTAL - ALL FUNDS	3,053,091	2,866,162	4,527,862	2,599,088	4,823,562	4,823,562	4,823,562
Less Interfund Transfers Out	49,853	514,167	56,000	56,000	81,000	81,000	81,000
NET TOTAL ALL FUNDS	3,003,238	2,351,995	4,471,862	2,543,088	4,742,562	4,742,562	4,742,562

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.

Fund Category	Major Fund	Fund	Percent of City's Total Budget
Operating	✓	General Fund	28%
Special Revenue		Equipment Reserve Fund	1%
Special Revenue	✓	Street Fund	21%
Special Revenue		Street Development Fund	6%
Special Revenue		Park Development Fund	2%
Special Revenue		Storm Drain Development Fund	0%
Enterprise	✓	Water Fund	19%
Enterprise		Water Development Fund	4%
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

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 needs 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.

- F. To consider a fire station in Columbia City at **NO** additional cost to the residents.

Rationale: Columbia River Fire and Rescue anticipate building and staffing a new fire station due to the anticipated growth in the district. Columbia City is the top choice. The benefits of having a fire station in a location not affected by a railroad crossing allows for faster response times for fires, medical emergencies, car accidents, etc., not only for Columbia City residents, but the rest of the district.

- G. To consider incorporating the Columbia City Library under the City of Columbia City's umbrella.

Rationale: The library would have a wider selection of grants to apply for to be able to make it more self-sustainable and expand what it has to offer Columbia City residents.

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 2nd Place, Third Street, Sixth Street, Calvin Street, C Street, E Street, J Street, and K Street – June 30, 2027. (Dependent on grant funding to accomplish)

- E Street Improvements Project – Sixth Street to Highway 30 – 2028-29 Budget Year.
- Repave 'L' Street Bridge – 2030-31 Budget Year.

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

Rationale: Public Works has an inventory list of the 51 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. 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 30th. Other opportunities – Ongoing.

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

A. To eliminate 13 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: ASAP

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, 2027.

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 15% of the City's operating expenditures.

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

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

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

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

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

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

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

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

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

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

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

8. To ensure revenue estimates are conservative.

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

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

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

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

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

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

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

and the change in construction costs according to the Engineering News Record (ENR) Northwest (Seattle, Washington) Construction cost Index; and shall be determined as follows:

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

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

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

Fund Balance Policies

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

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

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

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

Assignments

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

Spending as it Relates to Ending Fund Balance Policy

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

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

Restricted Fund Balances –

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

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.

Budget Calendar

January

- 15th City Council appoints City Administrator/Recorder as Budget Officer.
30th City Council reviews progress report on 2025-26 Policy, Goals and Objectives and holds a Goal Setting Workshop.

February

- 9th Street Committee provides input on Five-Year Capital Improvement Program for 2026-27.
17th Water and Sewer Committee provides input on Five-Year Capital Improvement Program for 2026-27.
19th City Council adopts Policy, Goals and Objectives for 2026-27.
23rd Parks Committee provides input on Five-Year Capital Improvement Program for 2026-27.

April

- 16th City Council adopts Five-Year Capital Improvement Program for 2026-27.
24th – 28th Meet with Department Heads regarding 2026-27 budget expenditures

May

- 8th Notice of first Budget Committee Meeting including the possible use of Revenue sharing is published in newspaper and posted to City website.
21st Proposed 2026-27 Budget is available for public inspection and distributed to the Mayor, Council, Budget Committee and Staff.
28th Budget Committee Meeting and Public Hearings.
29th-June 3th Budget Committee meets to review and approve 2026-27 Budget.

June

- 12th Budget Summary and Notice of Budget Hearing is published in newspaper and posted to City Website.
18th Budget Hearing; Council adopts 2026-27 Budget and levies taxes.

July

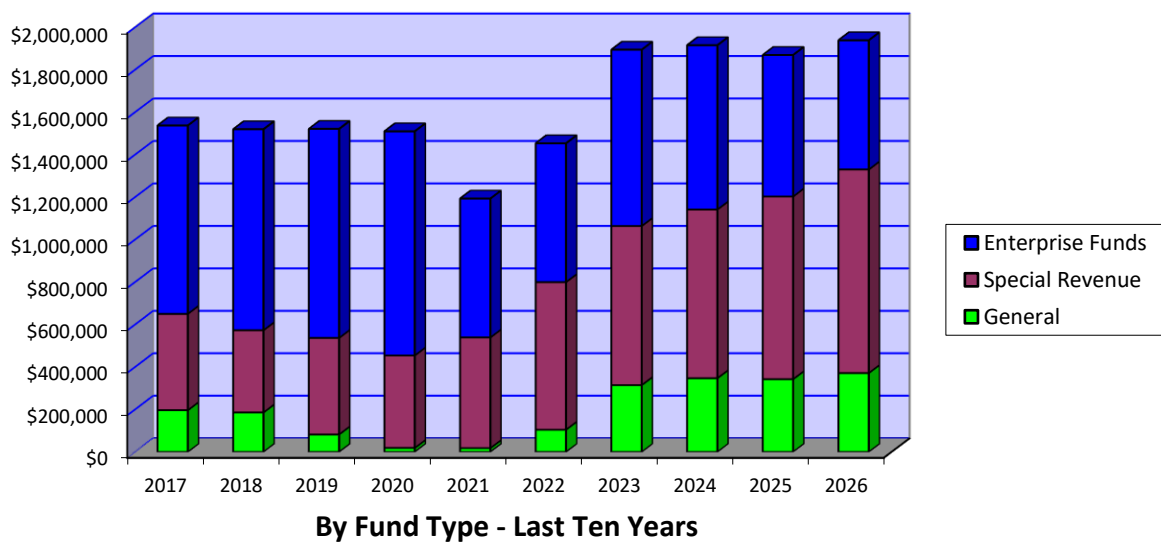
- 15th Submit Tax Certification Forms to the County Assessor's Office.
15th Copy of the Adopted 2026-27 Budget is submitted to the County Clerk's Office.

Schedules and Summaries

Fund Balance Trends

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

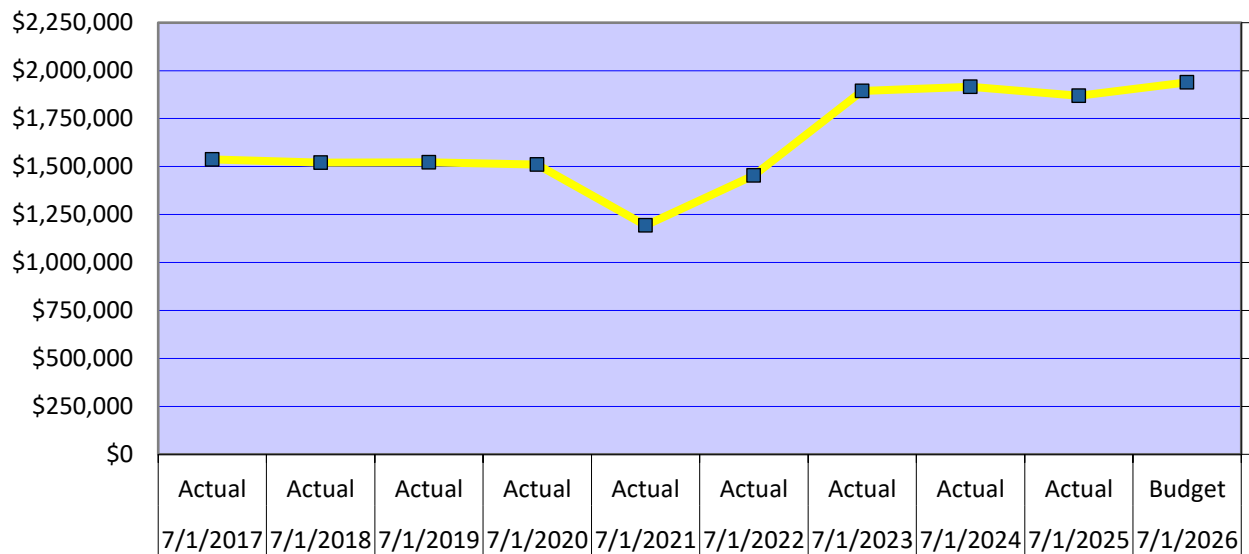
Date	Budget or Actual	General Fund	Special Revenue Funds	Enterprise Funds	Total All Funds
7/1/2026	Budget	\$371,688	\$959,098	\$608,310	\$1,939,096
7/1/2025	Actual	342,884	860,486	666,299	1,869,669
7/1/2024	Actual	347,574	794,422	773,760	1,915,756
7/1/2023	Actual	314,926	749,372	830,345	1,894,643
7/1/2022	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



**TOTAL - ALL FUNDS
LAST TEN FISCAL YEARS**

Date	Budget or Actual	Fund Balance	Percent Change
7/1/2026	Budget	\$1,939,096	3.71%
7/1/2025	Actual	1,869,669	-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	1,510,118	-0.75%
7/1/2019	Actual	1,521,579	0.11%
7/1/2018	Actual	1,519,929	-1.16%
7/1/2017	Actual	1,537,694	4.84%

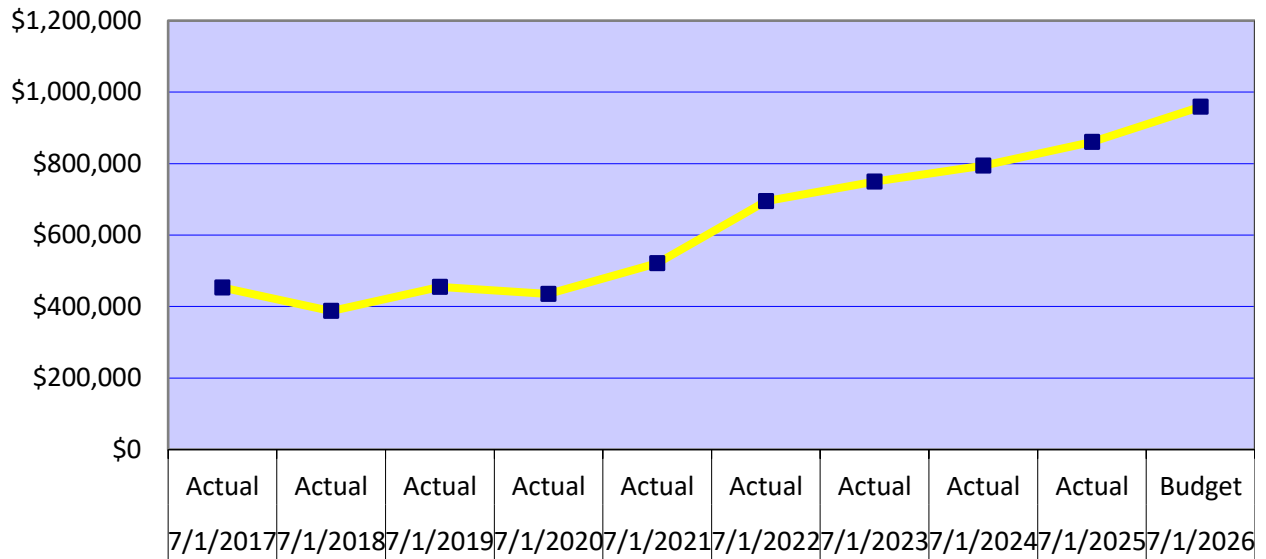
**TOTAL - ALL FUNDS
FUND BALANCE HISTORY
LAST TEN FISCAL YEARS**



**SPECIAL REVENUE FUNDS
LAST TEN FISCAL YEARS**

Date	Budget or Actual	Fund Balance	Percent Change
7/1/2026	Budget	\$959,098	11.46%
7/1/2025	Actual	860,486	8.15%
7/1/2024	Actual	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%

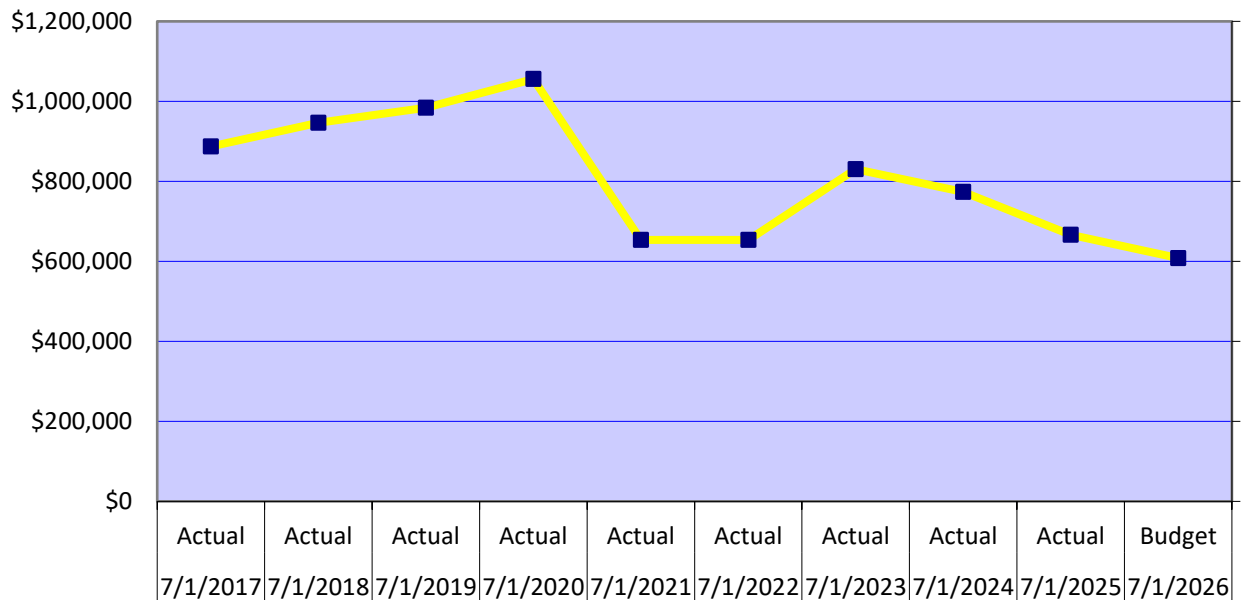
**SPECIAL REVENUE FUNDS
FUND BALANCE HISTORY
LAST TEN FISCAL YEARS**



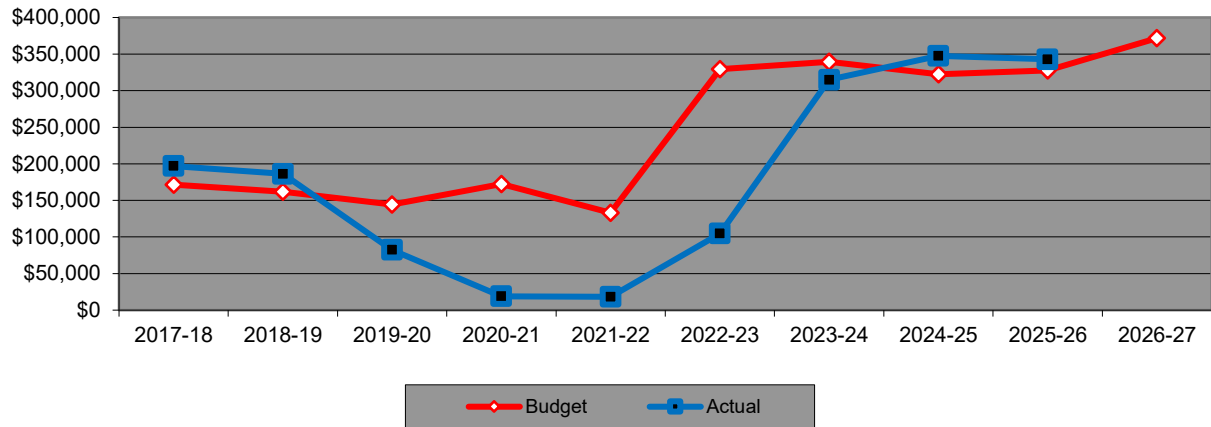
**ENTERPRISE FUNDS
LAST TEN FISCAL YEARS**

Date	Budget or Actual	Fund Balance	Percent Change
7/1/2026	Budget	\$608,310	-8.70%
7/1/2025	Actual	666,299	-27.91%
7/1/2024	Actual	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%

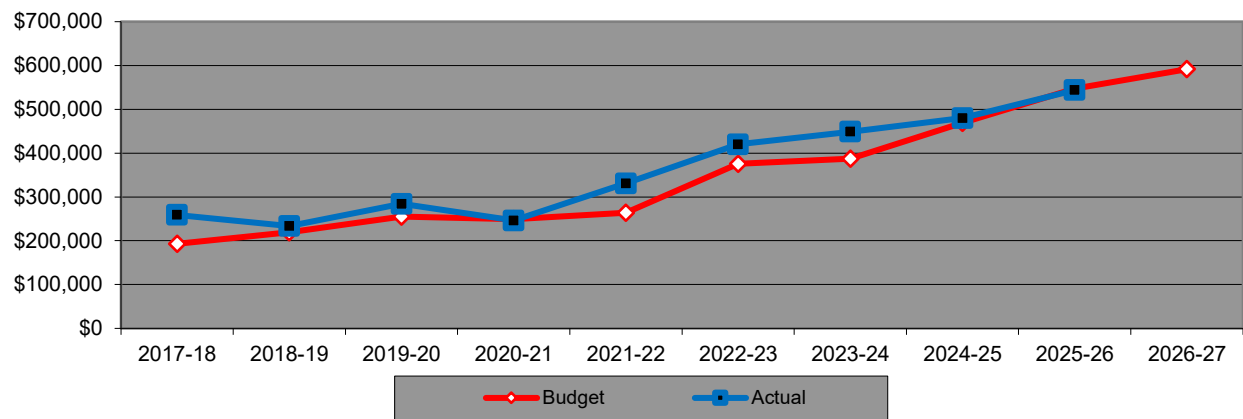
**ENTERPRISE FUNDS
FUND BALANCE HISTORY
LAST TEN FISCAL YEARS**



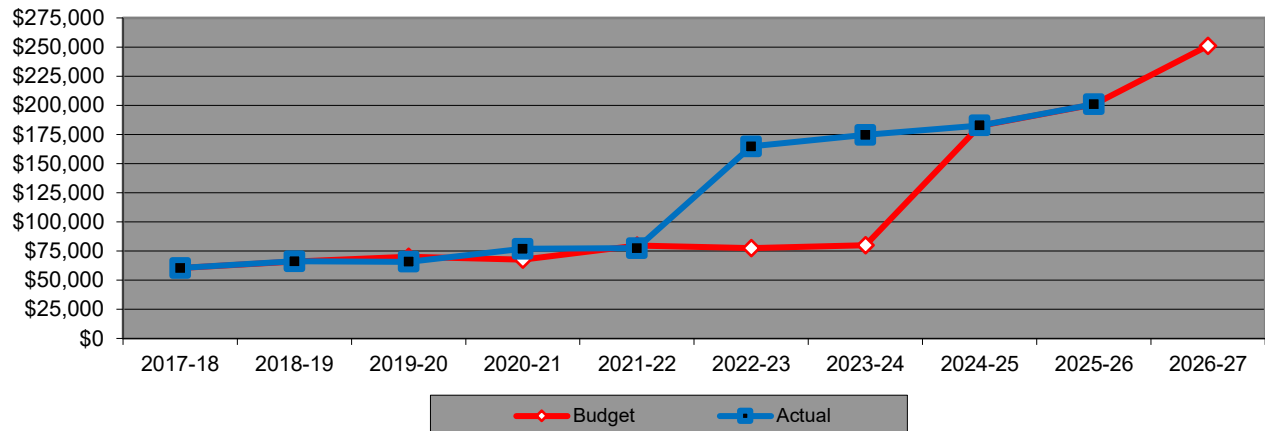
GENERAL FUND - FUND BALANCE LAST TEN FISCAL YEARS



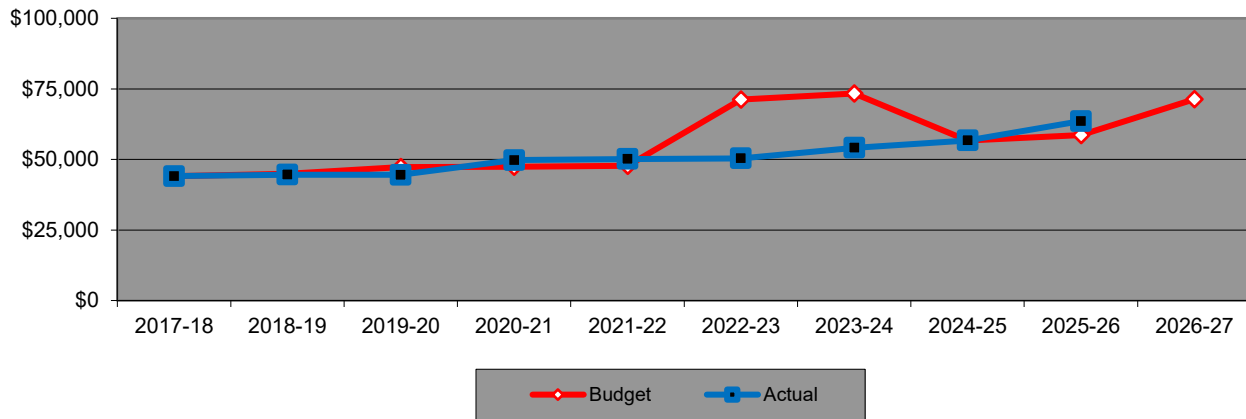
STREET FUND - FUND BALANCE LAST TEN FISCAL YEARS



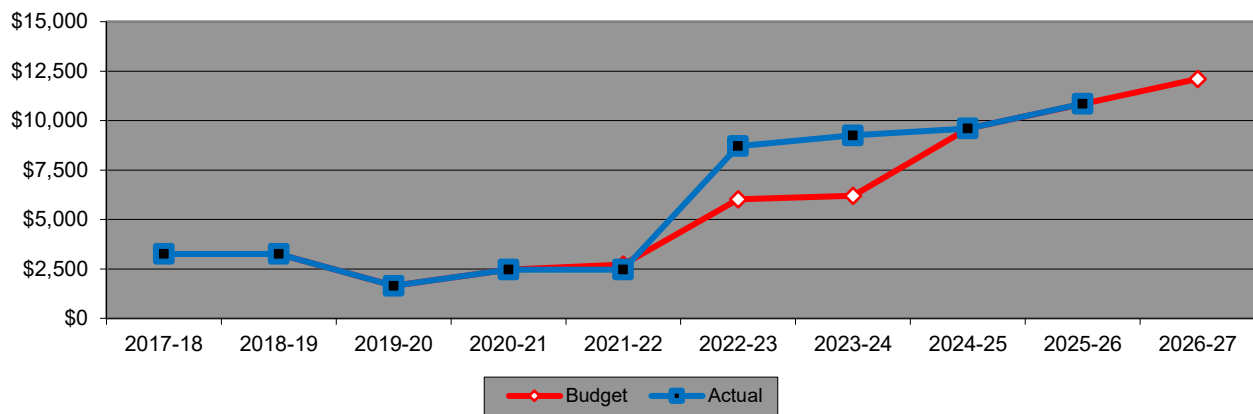
STREET DEVELOPMENT FUND - FUND BALANCE LAST TEN FISCAL YEARS



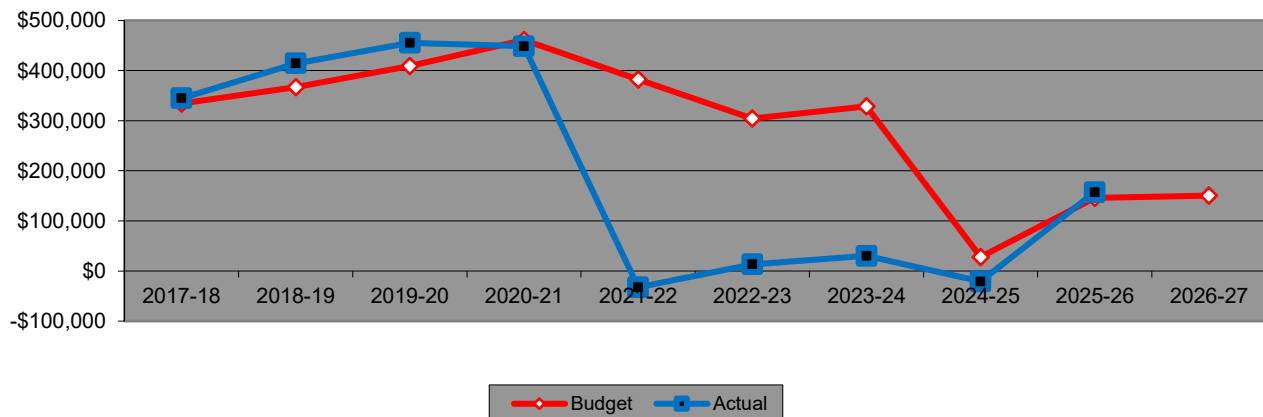
PARK DEVELOPMENT FUND - FUND BALANCE LAST TEN FISCAL YEARS



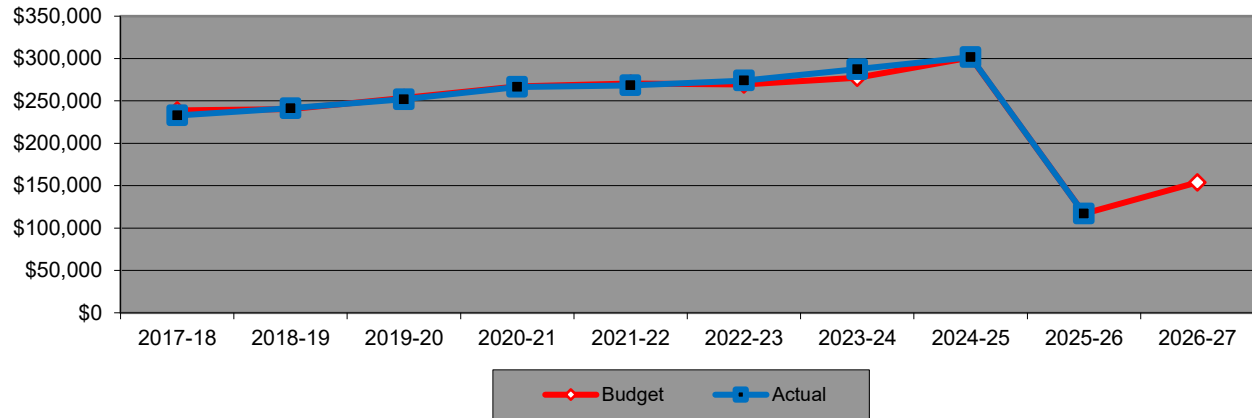
STORM DRAIN DEVELOPMENT FUND - FUND BALANCE LAST TEN FISCAL YEARS



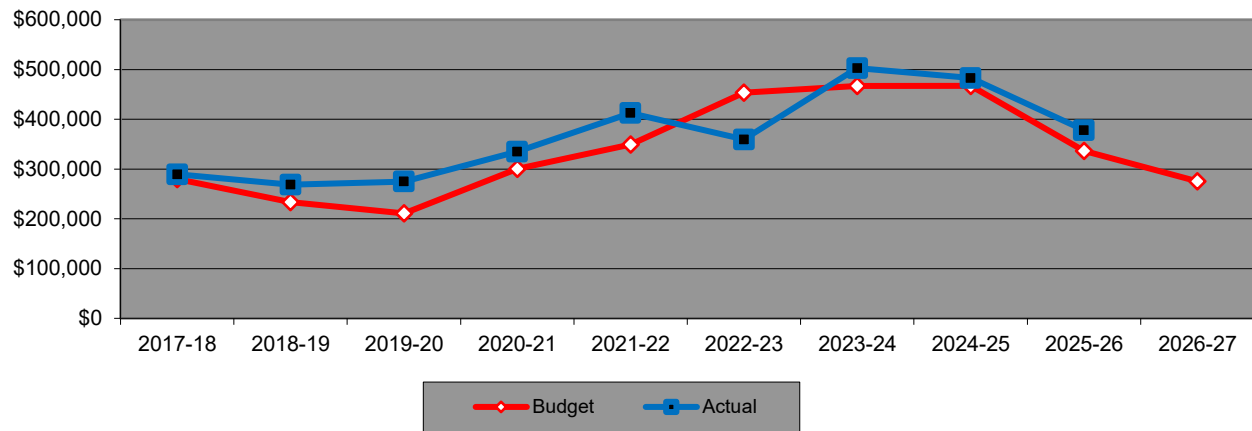
WATER FUND = FUND BALANCE LAST TEN FISCAL YEARS



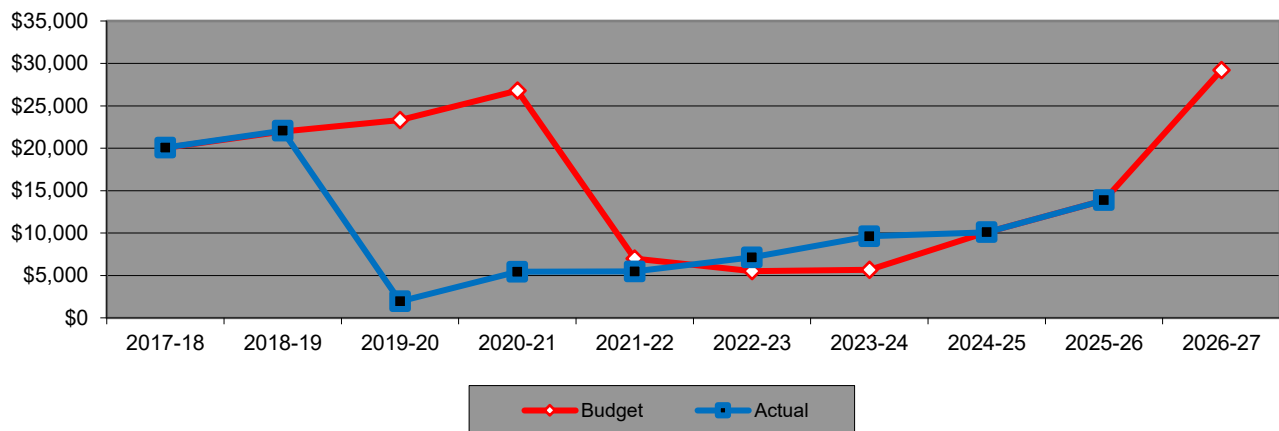
WATER DEVELOPMENT FUND - FUND BALANCE LAST TEN FISCAL YEARS



SEWER FUND - FUND BALANCE LAST TEN FISCAL YEARS



SEWER DEVELOPMENT FUND - FUND BALANCE LAST TEN FISCAL YEARS



All Funds Combined Summary

ALL FUNDS COMBINED	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 ESTIMATED	2026-27 PROPOSED	2026-27 APPROVED	2026-27 ADOPTED
BEGINNING BALANCE	1,894,643	1,915,756	1,869,669	1,939,096	1,939,096	1,939,096
REVENUES & OTHER RESOURCES						
Taxes	448,345	449,484	474,250	485,357	485,357	485,357
Licenses, Permits and Fees	271,334	305,800	484,334	329,477	329,477	329,477
Intergovernmental Revenue	232,016	210,593	252,277	536,833	536,833	536,833
Charges for Services	1,131,127	1,167,631	1,259,249	1,327,651	1,327,651	1,327,651
Fines	7,067	12,324	11,090	9,500	9,500	9,500
Loan Proceeds	801,114	0	0	0	0	0
Miscellaneous Revenue	124,708	160,080	131,315	114,648	114,648	114,648
Interfund Transfers In	49,853	514,167	56,000	81,000	81,000	81,000
TOTAL	3,065,564	2,820,079	2,668,515	2,884,466	2,884,466	2,884,466
EXPENDITURES BY DEPARTMENT/USES						
Administration Department	270,794	267,308	309,281	296,188	296,188	296,188
Police Department	340,165	380,227	396,788	434,571	434,571	434,571
Building Department	40,962	40,567	66,050	60,701	60,701	60,701
Park Maintenance	138,792	149,879	215,190	229,261	229,261	229,261
Street Maintenance and Repair	84,448	137,003	130,464	111,837	111,837	111,837
Water Production and Distribution	448,175	476,650	497,316	494,269	494,269	494,269
Sewer Collection Maintenance	458,120	452,100	516,688	498,697	498,697	498,697
Capital Outlay	143,276	58,687	25,002	33,000	33,000	33,000
Capital Construction	823,733	111,713	67,800	637,000	637,000	637,000
Debt Service	254,773	277,865	318,509	319,741	319,741	319,741
Interfund Transfers Out	49,853	514,167	56,000	81,000	81,000	81,000
TOTAL	3,053,091	2,866,166	2,599,088	3,196,265	3,196,265	3,196,265
ENDING BALANCE						
Non-spendable						
Restricted	560,837	406,133	517,618	525,555	525,555	525,555
Committed	479,940	543,694	591,535	506,361	506,361	506,361
Assigned	527,405	576,958	458,255	361,960	361,960	361,960
Unassigned	347,574	342,884	371,688	233,421	233,421	233,421
TOTAL	1,915,756	1,869,669	1,939,096	1,627,297	1,627,297	1,627,297

Summary of Major Revenues by Fund Type

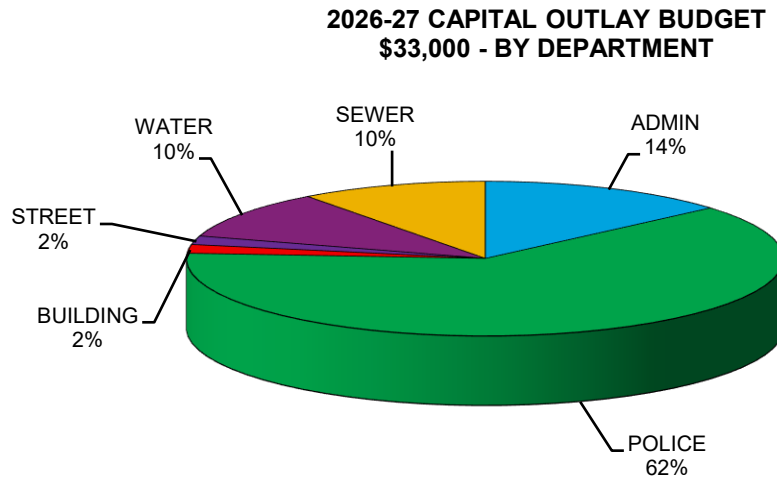
2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	Description	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	% of Total Budget
GENERAL FUND:								
448,345	449,484	477,613	474,250	Taxes	485,357	485,357	485,357	10.06%
263,679	262,086	260,810	325,483	Licenses, Permits and Fees	269,199	269,199	269,199	5.58%
79,981	53,038	87,625	93,973	Intergovernmental Revenue	130,300	130,300	130,300	2.70%
7,067	12,324	9,000	11,090	Fines	9,500	9,500	9,500	0.20%
57,331	78,348	56,068	69,074	Miscellaneous Revenue	59,798	59,798	59,798	1.24%
49,853	164,427	46,000	46,000	Interfund Transfers In	44,000	44,000	44,000	0.91%
314,926	347,574	327,696	342,884	Fund Balance	371,688	371,688	371,688	7.71%
1,221,182	1,367,281	1,264,812	1,362,754	Total General Fund	1,369,842	1,369,842	1,369,842	28.40%
SPECIAL REVENUE FUNDS:								
0	14,010	7,483	60,274	Licenses, Permits and Fees	20,701	20,701	20,701	0.43%
152,035	157,555	407,111	158,304	Intergovernmental Revenue	406,533	406,533	406,533	8.43%
35,684	41,344	34,216	37,255	Miscellaneous Revenue	33,150	33,150	33,150	0.69%
0	21,025	0	0	Interfund Transfers In	0	0	0	0.00%
749,372	794,419	859,183	860,486	Fund Balance	959,098	959,098	959,098	19.88%
937,091	1,028,353	1,307,993	1,116,319	Total Special Revenue Funds	1,419,482	1,419,482	1,419,482	29.43%
ENTERPRISE FUNDS:								
7,655	29,704	19,612	98,577	Licenses, Permits and Fees	39,577	39,577	39,577	0.82%
1,131,127	1,167,631	1,294,265	1,259,249	Charges for Services	1,327,651	1,327,651	1,327,651	27.52%
801,114	0	0	0	Loan Proceeds	0	0	0	0.00%
31,693	40,388	18,350	24,986	Miscellaneous Revenue	21,700	21,700	21,700	0.45%
0	328,715	10,000	10,000	Interfund Transfers In	37,000	37,000	37,000	0.77%
830,345	773,760	612,830	666,299	Fund Balance	608,310	608,310	608,310	12.61%
2,801,934	2,340,198	1,955,057	2,059,111	Total Enterprise Funds	2,034,238	2,034,238	2,034,238	42.17%
4,960,207	4,735,832	4,527,862	4,538,184	GRAND TOTAL - ALL FUND TYPES	4,823,562	4,823,562	4,823,562	100.00%

Summary of Expenditures by Fund and Department

2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	Description	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	% of Total Budget
GENERAL FUND:								
270,794	267,307	290,827	309,281	Administration	296,188	296,188	296,188	6.14%
340,165	380,226	431,639	396,788	Police	434,571	434,571	434,571	9.01%
40,962	40,566	51,253	66,050	Building	60,701	60,701	60,701	1.26%
138,792	149,878	232,535	215,190	Parks Maintenance	229,261	229,261	229,261	4.75%
60,276	35,621	3,750	3,761	Capital Outlay	25,700	25,700	25,700	0.53%
22,620	23,820	0	0	Capital Construction	90,000	90,000	90,000	1.87%
0	127,000	254,808	0	Non-Departmental	233,421	233,421	233,421	4.84%
873,609	1,024,418	1,264,812	991,070	Total General Fund	1,369,842	1,369,842	1,369,842	28.40%
SPECIAL REVENUE FUNDS:								
0	26,765	44,597	10,000	Equipment Reserve Fund	34,161	34,161	34,161	0.71%
Street Fund								
84,448	137,003	136,006	130,464	Maintenance and Repair	111,837	111,837	111,837	2.32%
17,000	4,098	3,750	3,757	Capital Outlay	600	600	600	0.01%
0	0	250,000	0	Capital Construction	400,000	400,000	400,000	8.29%
49,853	0	585,397	0	Non-Departmental	506,361	506,361	506,361	10.50%
151,301	141,101	975,153	134,221	Total Street Fund	1,018,798	1,018,798	1,018,798	21.12%
0	0	213,225	0	Street Development Fund	273,869	273,869	273,869	5.68%
0	0	63,325	13,000	Park Development Fund	79,711	79,711	79,711	1.65%
0	0	11,693	0	Storm Drain Development Fund	12,943	12,943	12,943	0.27%
ENTERPRISE FUNDS:								
Water Fund								
448,175	476,650	509,363	497,316	Production and Distribution	494,269	494,269	494,269	10.25%
33,000	12,162	11,250	11,194	Capital Outlay	3,350	3,350	3,350	0.07%
0	51,267	0	0	Capital Construction	0	0	0	0.00%
204,276	237,278	384,037	237,282	Non-Departmental	415,884	415,884	415,884	8.62%
685,451	777,357	904,650	745,792	Total Water Fund	913,503	913,503	913,503	18.94%
0	200,000	126,109	0	Water Development Fund	169,115	169,115	169,115	3.51%
Sewer Fund								
458,120	452,100	498,270	516,688	Collection Maintenance	498,697	498,697	498,697	10.34%
33,000	6,827	6,250	6,294	Capital Outlay	3,350	3,350	3,350	0.07%
801,113	36,626	115,000	67,800	Capital Construction	147,000	147,000	147,000	3.05%
50,497	200,989	288,919	114,227	Non-Departmental	264,656	264,656	264,656	5.49%
1,342,730	696,542	908,439	705,009	Total Sewer Fund	913,703	913,703	913,703	18.94%
0	0	15,859	0	Sewer Development Fund	37,917	37,917	37,917	0.79%
3,053,091	2,866,183	4,527,862	2,599,092	GRAND TOTAL - ALL FUNDS	4,823,562	4,823,562	4,823,562	100.00%

Capital Outlay Budget

ITEM DESCRIPTION	AMOUNT
Copy Machine	\$13,000
BodyCams	\$20,000
TOTAL	\$33,000



CAPITAL OUTLAY FUNDING SUMMARY 2026-27 BUDGET

DESCRIPTION	ADMIN	POLICE	BUILDING	STREET	WATER	SEWER	TOTAL
Copy Machine	\$4,500	\$600	\$600	\$600	\$3,350	\$3,350	\$13,000
BodyCams		\$20,000					\$20,000
TOTAL:	\$4,500	\$20,600	\$600	\$600	\$3,350	\$3,350	\$33,000

Interfund Transfer Detail

PURPOSE	AMOUNT	FROM	TO
Harvard Park Play Equipment	\$11,000	Park Development Fund	General Fund
Prior Years - Administrator Costs Payment 3 of 6	\$33,000	Water Fund	General Fund
K Street Pump Station	\$37,000	Sewer Development Fund	Sewer Fund
TOTAL	\$81,000		

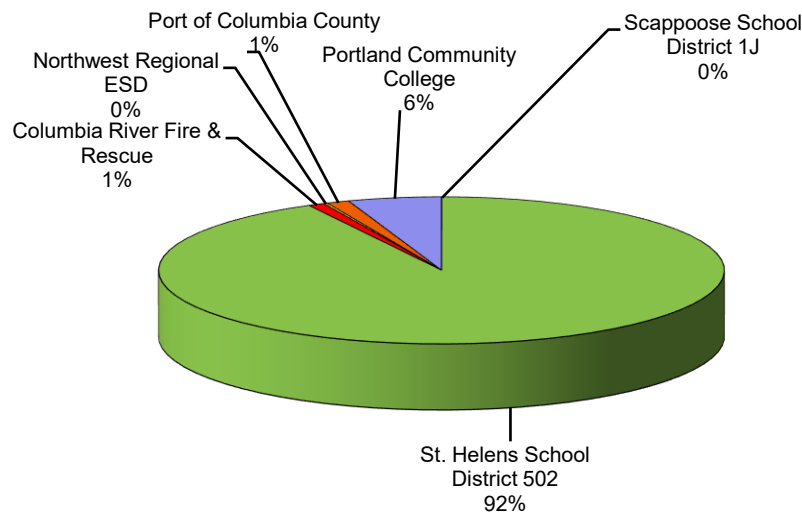
Computation of Direct and Overlapping Bonded Debt

AS OF JUNE 30, 2026

	<u>Overlapping Columbia City</u>				
	Gross Property-Tax Backed Debt	Net Property-Tax Backed Debt	Percentage Applicable to Columbia City	Gross Property-Tax Backed Debt	Net Property-Tax Backed Debt
DIRECT DEBT:					
City of Columbia City	\$0	\$0	100.00%	\$0	\$0
OVERLAPPING DEBT:					
Columbia County	\$1,618,423	\$0	4.05%	\$65,502	\$0
Scappoose School District 1J	\$9,520,000	\$9,520,000	0.02%	\$1,628	\$1,628
St. Helens School District 502	\$110,457,809	\$110,457,809	10.95%	\$12,093,142	\$12,093,142
Columbia River Fire & Rescue	\$1,520,000	\$1,520,000	8.08%	\$122,766	\$122,766
Northwest Regional ESD	\$11,695,000	\$11,695,000	0.24%	\$27,974	\$27,974
Port of Columbia County	\$3,610,389	\$3,610,389	4.69%	\$169,396	\$169,396
Portland Community College	\$529,690,000	\$516,705,000	0.14%	\$718,260	\$700,652
TOTAL OVERLAPPING DEBT	\$668,111,621	\$653,508,198		\$13,198,668	\$13,115,558
TOTAL DEBT	\$668,111,621	\$653,508,198		\$13,198,668	\$13,115,558

Columbia City Population	1946
Real Market Value of Columbia City	\$467,514,061
Ratio of Net Property-Tax Backed Direct Debt to Real Market Value	0.44%
Ratio of Total Net Property-Tax Backed Direct and Overlapping Debt to Real Market Value	3.25%
Per Capita Total Net Property-Tax Backed Debt	\$7,804

Columbia City has No Direct Property-Tax Backed Debt



Computation of Legal Debt Margin

JUNE 30, 2026

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	\$430,275,344
3% OF TRUE CASH VALUE	x 3%
MAXIMUM ALLOWABLE DEBT	\$ 12,908,260
NET BONDED DEBT:	
Gross Bonded Debt	\$ 0
Less Amount Exempted: Sewer	\$ -0
Net Bonded Debt Subject to 3% Limit	\$ 0
LEGAL DEBT MARGIN -	
AMOUNT AVAILABLE FOR FUTURE INDEBTEDNESS	\$ 12,908,260

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

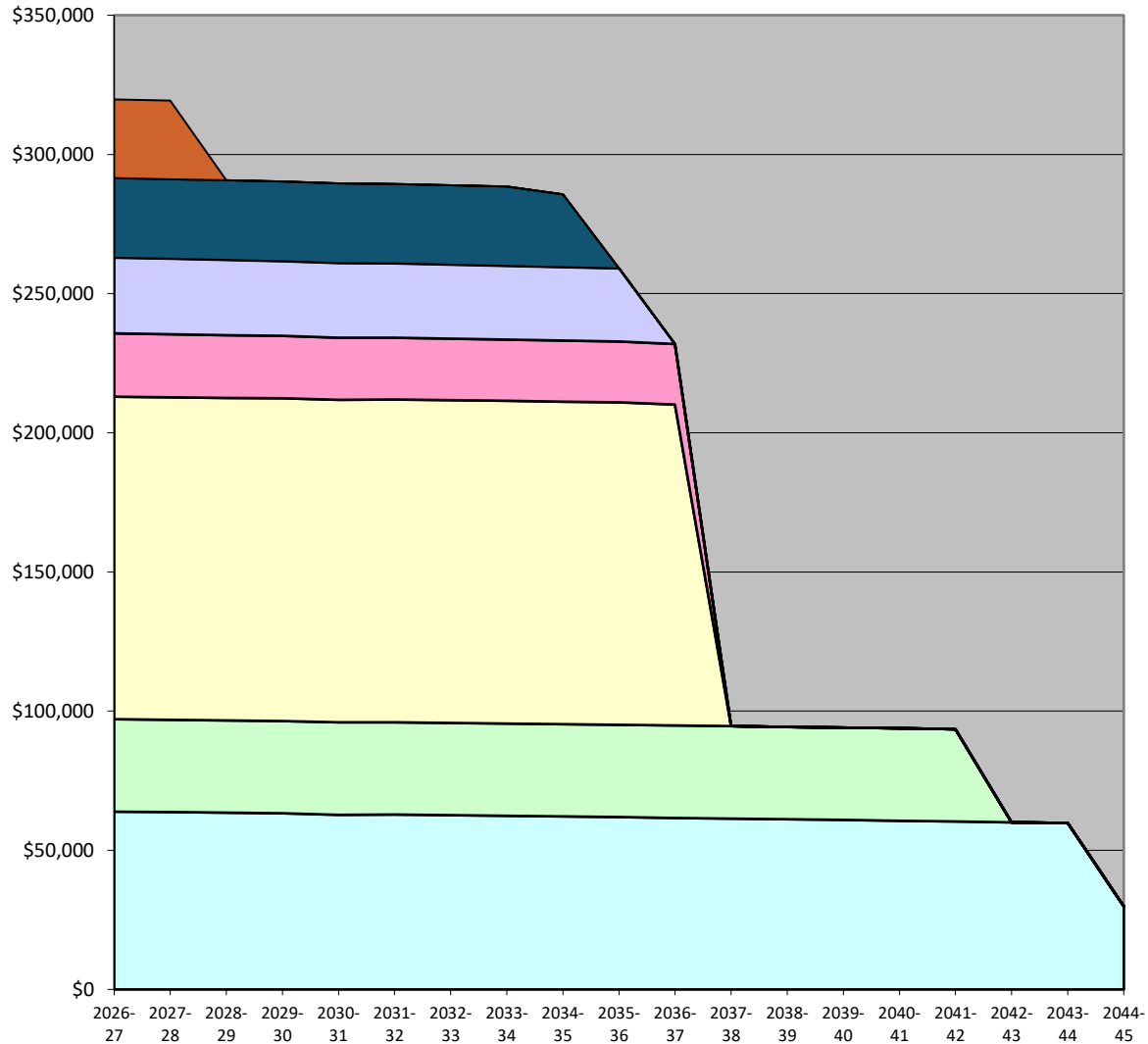
PRINCIPAL AND INTEREST

Fiscal Year	Clean Water State Revolving Fund Loan 2017 2.03% Interest Rate - Sewer Imp.	Safe Drinking Water Loan 2017 2.26% Interest Rate - Water 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.	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
2026-27	63,893	33,187	115,876	22,710	27,233	28,565	28,272	\$319,736
2027-28	63,687	33,187	115,876	22,621	27,131	28,565	28,272	\$319,339
2028-29	63,478	33,187	115,876	22,530	27,025	28,565		\$290,661
2029-30	63,264	33,187	115,876	22,438	26,917	28,565		\$290,247
2030-31	62,746	33,187	115,876	22,343	26,805	28,565		\$289,522
2031-32	62,824	33,187	115,876	22,247	26,690	28,565		\$289,389
2032-33	62,597	33,187	115,876	22,149	26,573	28,565		\$288,947
2033-34	62,365	33,187	115,876	22,049	26,453	28,565		\$288,495
2034-35	62,129	33,187	115,876	21,947	26,329	26,124		\$285,592
2035-36	61,888	33,187	115,876	21,844	26,198			\$258,993
2036-37	61,642	33,187	115,318	21,756				\$231,903
2037-38	61,390	33,187						\$94,577
2038-39	61,134	33,187						\$94,321
2039-40	60,873	33,187						\$94,060
2040-41	60,606	33,187						\$93,793
2041-42	60,333	33,187						\$93,520
2042-43	60,056							\$60,056
2043-44	59,772							\$59,772
2044-45	29,817							\$29,817
TOTALS	\$1,144,494	\$530,992	\$1,274,078	\$244,634	\$267,354	\$254,644	\$56,544	\$3,772,740

Note: Loan name reflects the calendar year the loan was approved. Repayments don't start until after project completion and state agency approval.

Debt Maturity Schedule

Clean Water Revolving Fund Loans (CWRF) and Safe Drinking Water Loans (SDW)



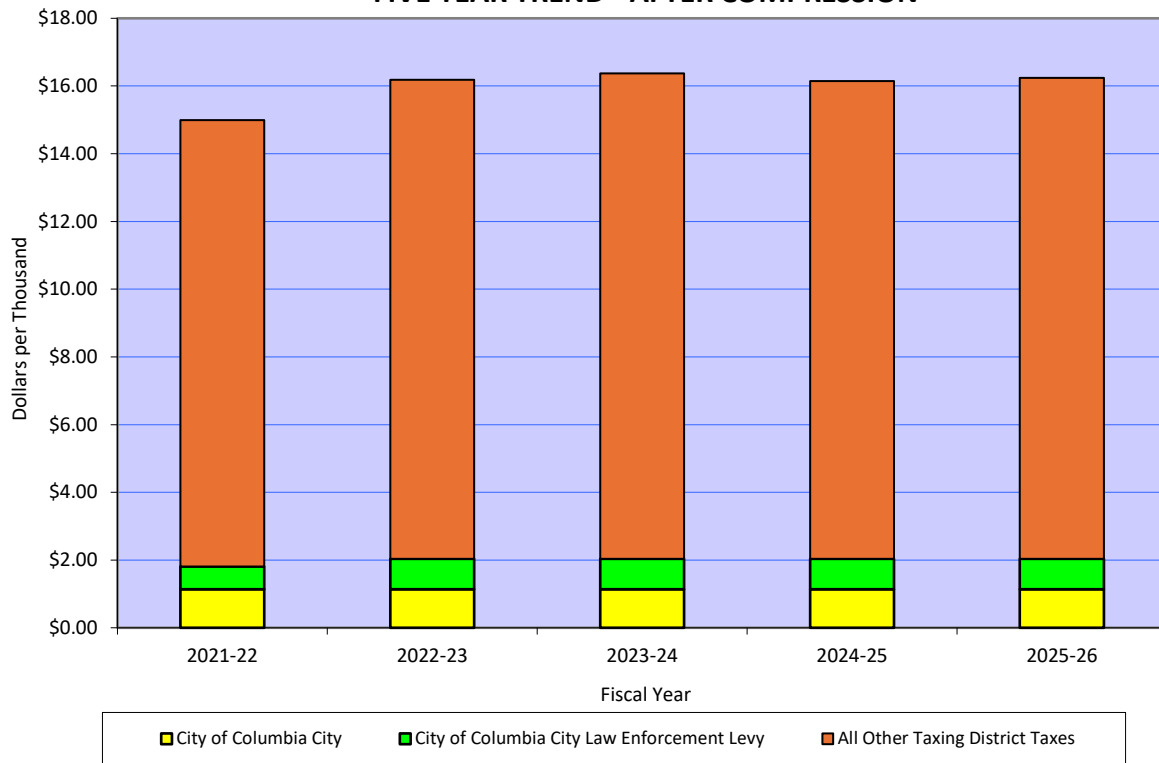
- Safe Drinking Water Loan 2008 3.55% Interest Rate - Water Imp.
- Safe Drinking Water Loan 2013 2.69% Interest Rate - Water Imp.
- Clean Water State Revolving Fund Loan 2014 2.54% Interest Rate - Sewer Imp.
- Clean Water State Revolving Fund Loan 2015 1.93% Interest Rate - Sewer Imp.
- Safe Drinking Water Loan 2002 1.00% Interest Rate - Water Imp.
- Clean Water State Revolving Fund Loan 2017 2.03% Interest Rate - Sewer Imp.
- Safe Drinking Water Loan 2017 2.26% Interest Rate - Water Imp.

Consolidated Tax Rates

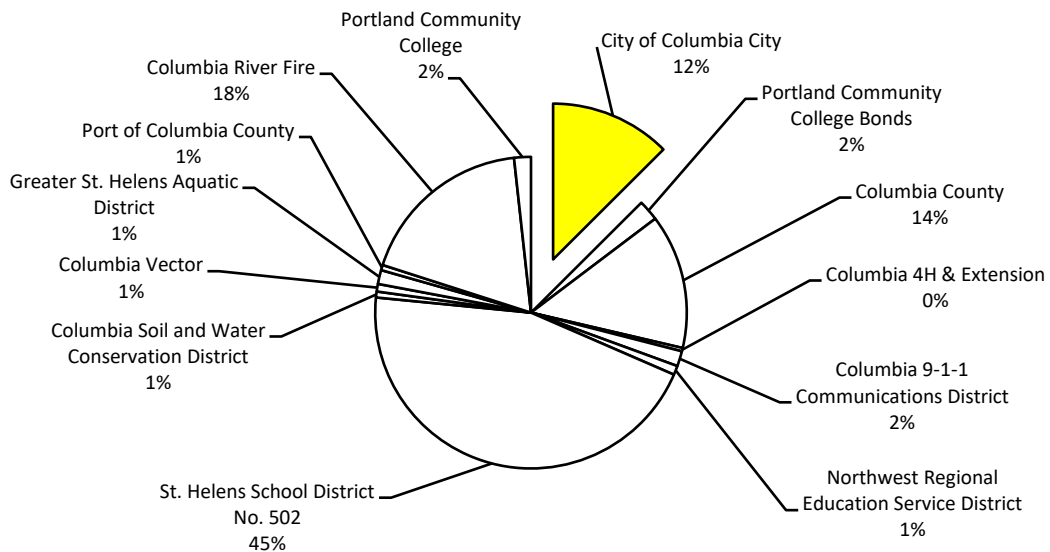
PER \$1,000 OF ASSESSED VALUE
LAST FIVE FISCAL YEARS

TAXING DISTRICT	2021-22	2022-23	2023-24	2024-25	2025-26
General Government:					
City of Columbia City	\$1.1346	\$1.1346	\$1.1346	\$1.1346	\$1.1346
City of Columbia City Law Enforcement Levy	0.6700	0.9000	0.9000	0.9000	0.9000
Columbia County	1.3937	1.3938	1.3956	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	0.0000	0.0000	0.2900	0.2900	0.2900
Columbia 4H & Extension	0.0571	0.0571	0.0571	0.0571	0.0571
Columbia 9-1-1 Communications District	0.2551	0.2551	0.2554	0.2554	0.2554
Columbia 9-1-1 - Local Option Levy	0.2900	0.2900	0.2900	0.0000	0.0000
Columbia Vector	0.1277	0.1277	0.1279	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	0.0886
Columbia Soil and Water Conservation District	0.0999	0.0999	0.1000	0.1000	0.1000
Columbia River Fire	2.9731	2.9731	2.9731	2.9731	2.9731
CCDA - Colco Development Agency	0.0027	0.0026	0.0000	0.0000	0.0000
Total All Other Government	\$7.8183	\$8.0483	\$8.3381	\$8.0481	\$8.1367
Schools:					
Northwest Regional Education Service District	0.1536	0.1536	0.1538	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
Total School Taxes	\$5.4661	\$5.4661	\$5.4663	\$5.4663	\$5.4663
Exempt Bonds:					
St. Helens School District No. 502 Bonds	1.3310	2.2786	2.2153	2.2595	2.2838
Portland Community College Bonds	0.3803	0.3867	0.3560	0.3727	0.3519
Total Bonds	\$1.7113	\$2.6653	\$2.5713	\$2.6322	\$2.6357
Total Taxes	\$14.9957	\$16.1797	\$16.3757	\$16.1466	\$16.2387

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



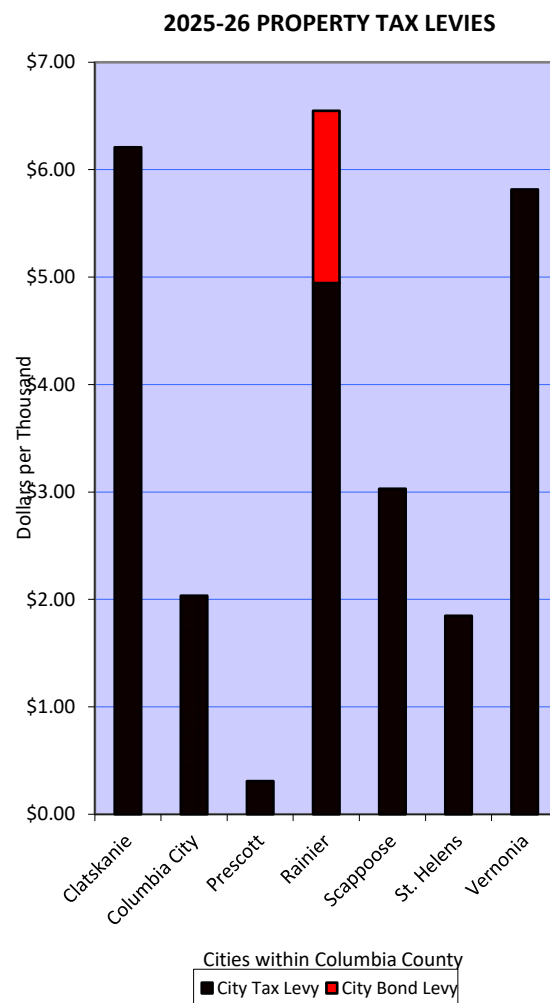
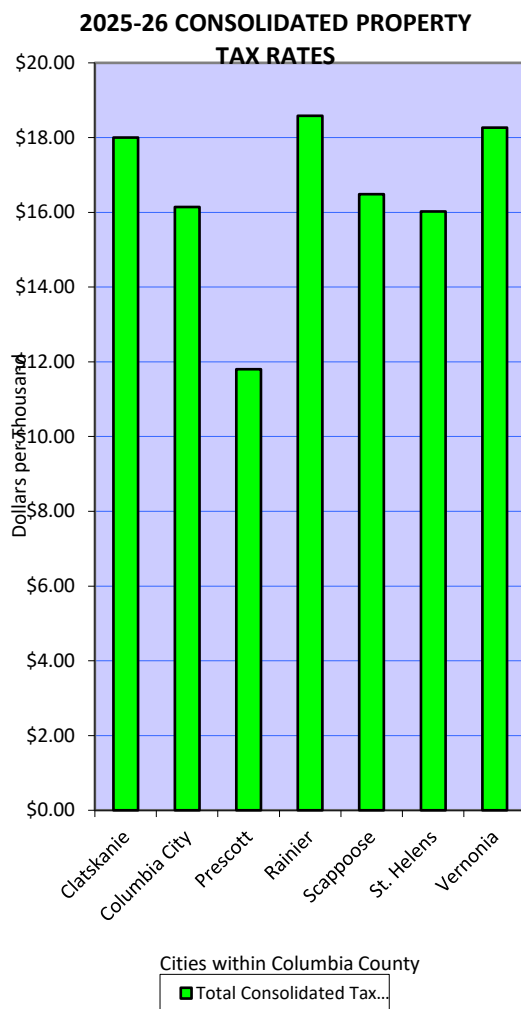
**Columbia City's Share of
2025-26 Property Tax**



Property Tax Rates – Comparison of Cities within Columbia County

2025-26 PROPERTY TAX RATES

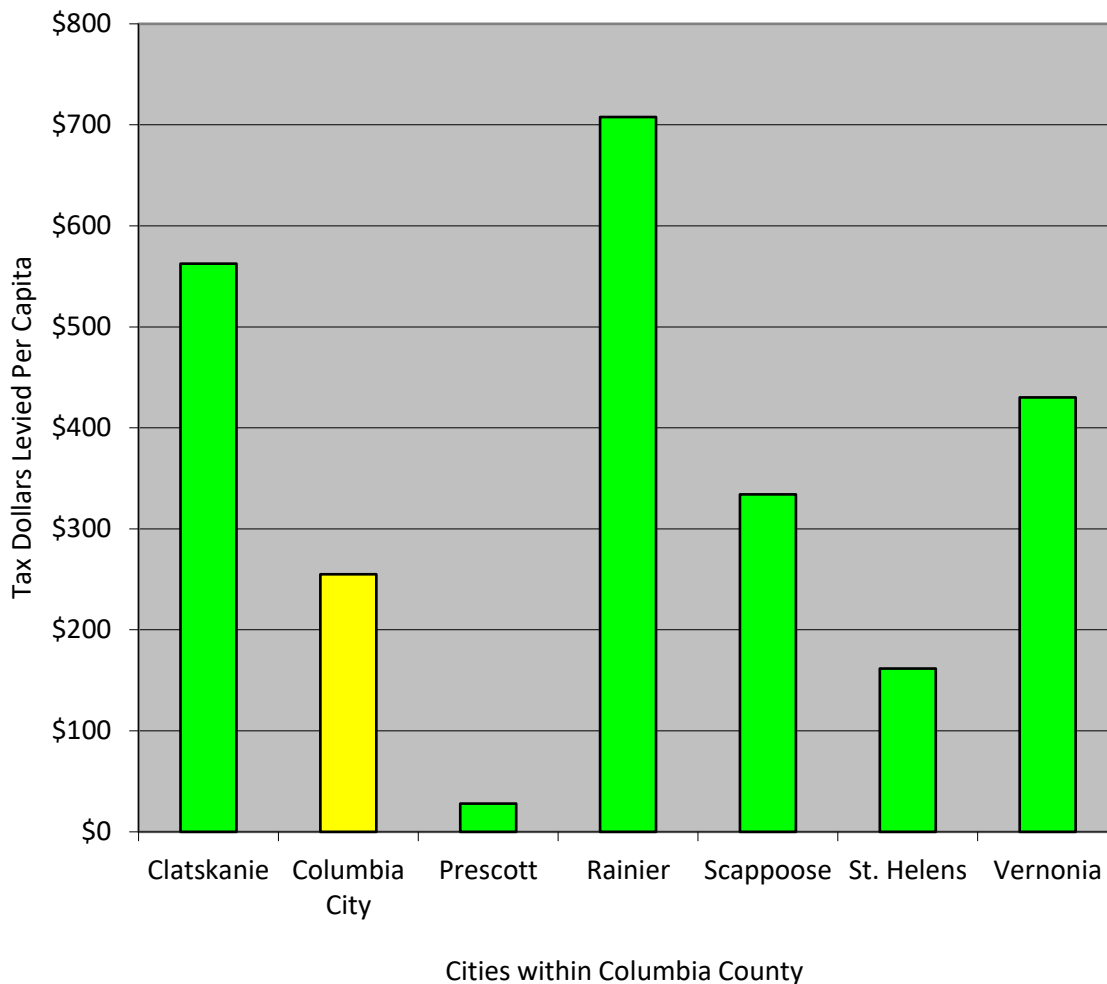
City	Rate Per \$1,000 of Assessed Value		
	City Tax Levy	City Bond Levy	Total Consolidated Tax Rate
Clatskanie	\$6.2088		\$17.9987
Columbia City	\$2.0346		\$16.1466
Prescott	\$0.3086		\$11.7981
Rainier	\$4.9447	\$1.6036	\$18.5794
Scappoose	\$3.0302		\$16.4885
St. Helens	\$1.8476		\$16.0198
Vernonia	\$5.8163		\$18.2684



Property Tax Levied Per Capita – Comparison of Cities within County

City	City Tax Levied Per Capita	City Population	Tax Levy Authority
Clatskanie	\$562.57	1,819	\$1,023,313.62
Columbia City	\$255.03	1,946	\$496,290.17
Prescott	\$27.98	84	\$2,349.96
Rainier	\$707.75	1,950	\$1,380,119.92
Scappoose	\$334.13	8,231	\$2,750,211.58
St. Helens	\$161.67	14,552	\$2,352,674.77
Vernonia	\$430.12	2,462	\$1,058,955.25

General Government
Tax Levied Per Capita
by Columbia County Cities 2025-26



Detailed Adopted Budget

General Fund

General Fund

Revenues and Other Resources - Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
01								
	FUND BALANCE							
271100	Beginning Fund Balance	314,926	347,574	327,696	342,884	371,688	371,688	371,688
	TOTAL FUND BALANCE	314,926	347,574	327,696	342,884	371,688	371,688	371,688
	TAXES							
311000	Current Property Tax	439,566	439,737	468,048	462,721	475,373	475,373	475,373
311100	Property Tax - Prior Years	8,779	9,747	9,565	11,529	9,984	9,984	9,984
	TOTAL TAXES	448,345	449,484	477,613	474,250	485,357	485,357	485,357
	LICENSES, PERMITS AND FEES							
321300	In Lieu of Tax Fees	8,921	9,144	9,419	9,410	9,692	9,692	9,692
321400	In Lieu of Franchise Fees	63,129	56,078	64,713	62,705	66,721	66,721	66,721
321500	Franchise Fees	148,453	142,378	147,731	142,028	140,521	140,521	140,521
321600	Business Licenses	16,585	16,790	15,875	17,210	16,120	16,120	16,120
321700	Liquor License Application Fees	105	35	35	70	35	35	35
321800	Short Term Rental Tax	444	1,401	797	1,560	837	837	837
321900	School Excise Tax Fees	1,061	8,252	2,000	29,089	10,020	10,020	10,020
322100	Building Permit Fees	13,843	13,496	10,000	40,312	13,654	13,654	13,654
322200	Mechanical Permit Fees	2,177	2,772	2,520	2,071	1,850	1,850	1,850
322300	Plumbing Permit Fees	2,619	3,324	2,230	6,944	2,924	2,924	2,924
322400	Land Use Fees	2,132	4,384	2,200	2,907	2,150	2,150	2,150
322500	Right of Way Fees	20	300	40	25	25	25	25
322600	Vehicle Towing Fees	0	0	50	50	50	50	50
322700	Engineering Review Fees	925	147	300	7,003	1,500	1,500	1,500
322800	Building Permit Tech Fees	619	687	400	1,495	600	600	600
322900	City Admin Permit Fee	2,646	2,898	2,500	2,604	2,500	2,500	2,500
	TOTAL LICENSES, PERMITS AND FEES	263,679	262,086	260,810	325,483	269,199	269,199	269,199
	INTERGOVERNMENTAL REVENUE							
331300	DLCD Planning Grant	2,000	0	0	2,000	0	0	0
332900	Oregon Community Foundation	0	0	0	4,000	0	0	0
333300	Oregon Parks & Rec Dept Local Gov Grant	13,739	0	30,000	36,175	79,000	79,000	79,000
333600	CIS Grant	1,595	0	0	0	0	0	0
335000	State Revenue Sharing	21,864	18,228	20,000	17,588	17,500	17,500	17,500
335600	Cigarette Tax	1,279	1,092	1,075	1,052	1,000	1,000	1,000
335700	Alcohol Tax	36,765	30,805	33,800	30,222	30,000	30,000	30,000
335900	Marijuana Tax	2,739	2,913	2,750	2,936	2,800	2,800	2,800
336000	Miscellaneous Grant	0	0	0	0	0	0	0
	TOTAL INTERGOVERNMENTAL REVENUE	79,981	53,038	87,625	93,973	130,300	130,300	130,300
	FINES							
351000	Fines	7,067	12,324	9,000	11,090	9,500	9,500	9,500
	TOTAL FINES	7,067	12,324	9,000	11,090	9,500	9,500	9,500
	MISCELLANEOUS REVENUE							
361000	Interest	20,252	19,750	17,500	17,793	16,500	16,500	16,500
362900	Communication Site Rent	3,647	3,749	3,843	3,850	3,965	3,965	3,965
363100	Community Hall Rental	18,175	19,235	24,000	21,455	24,000	24,000	24,000
363200	Mineral Royalties	663	677	500	677	675	675	675
365200	Celebration Proceeds	2,731	2,830	3,000	2,930	3,000	3,000	3,000
365300	Miscellaneous	3,797	15,849	1,500	12,324	1,500	1,500	1,500
365400	Spring Cleanup	200	0	0	0	0	0	0
365500	DAR Park Maintenance Contribution	750	0	0	0	0	0	0
365600	Shop with a Cop Donations	3,936	4,720	3,000	5,150	7,838	7,838	7,838
365800	Veterans Park Donations	104	50	50	20	20	20	20
366000	Veterans Park Engraved Brick Sales	450	450	375	375	300	300	300
366100	Community Hall Capital Campaign	2,626	2,379	2,300	0	2,000	2,000	2,000
366200	Sale of Surplus Property	0	8,659	0	4,500	0	0	0
	TOTAL MISCELLANEOUS REVENUE	57,331	78,348	56,068	69,074	59,798	59,798	59,798
	INTERFUND TRANSFERS IN							
390200	Transfer in from Equipment Reserve Fund	0	4,025	0	0	0	0	0
390300	Transfer in from Street Fund	49,853	0	0	0	0	0	0
390400	Transfer in from Park Development Fund	0	0	13,000	13,000	11,000	11,000	11,000
390500	Transfer in from Water Fund	0	33,000	33,000	33,000	33,000	33,000	33,000
390600	Transfer in from Sewer Fund	0	127,402	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS IN	49,853	164,427	46,000	46,000	44,000	44,000	44,000
	TOTAL REVENUES & OTHER RESOURCES	1,221,182	1,367,281	1,264,812	1,362,754	1,369,842	1,369,842	1,369,842

General Fund
Expenditure Detail – Administration Department

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
01								
01	PERSONAL SERVICES							
110000	Regular Services	136,669	119,300	135,902	123,075	123,325	123,325	123,325
130000	Overtime	1,944	1,041	1,800	806	1,800	1,800	1,800
210000	Group Insurance	20,849	22,182	21,106	22,165	20,847	20,847	20,847
220000	Social Security	10,405	9,565	10,680	9,491	9,764	9,764	9,764
230000	Retirement Contributions	32,190	25,830	34,981	29,866	30,381	30,381	30,381
250000	Unemployment Compensation	206	109	272	192	124	124	124
260000	Workers' Compensation	265	368	68	481	479	479	479
270000	Oregon Paid Leave Tax	832	752	827	742	766	766	766
295000	Accrued Leave	1,638	2,965	1,900	0	2,500	2,500	2,500
	TOTAL PERSONAL SERVICES	204,998	182,112	207,536	186,818	189,986	189,986	189,986
02	MATERIALS AND SERVICES							
331000	Auditing Services	2,521	3,310	3,866	5,443	4,080	4,080	4,080
333000	Legal Services	940	1,550	3,000	5,182	6,000	6,000	6,000
334000	Engineering Services	234	7,724	2,000	19,451	8,500	8,500	8,500
335000	Planning Consultant Services	10,755	13,000	11,500	4,791	10,000	10,000	10,000
412000	School Excise Tax	2,226	7,922	1,920	27,926	9,620	9,620	9,620
431000	Building Maintenance	3,855	3,503	4,000	2,273	4,000	4,000	4,000
432000	Equipment/Software Maintenance	6,044	6,051	7,500	6,337	7,300	7,300	7,300
433000	Community Hall Maintenance	9,167	11,133	9,000	10,904	9,800	9,800	9,800
520000	Insurance and Bonds	3,359	3,941	4,532	3,504	4,029	4,029	4,029
540000	Legal Notices/Advertising	651	724	750	122	600	600	600
581000	Travel and Training	208	724	2,500	685	2,500	2,500	2,500
582000	Mayor, Council & Commission Travel	146	675	1,000	515	1,000	1,000	1,000
583000	Dues, Subscriptions and Programs	7,767	4,341	7,000	5,262	6,500	6,500	6,500
611000	Office Supplies	1,357	1,181	1,500	1,202	1,500	1,500	1,500
612000	Postage	1,164	1,272	1,500	2,012	1,800	1,800	1,800
613000	Telephone and Internet Services	1,613	1,478	1,750	1,415	2,100	2,100	2,100
615000	Materials and Supplies	1,034	3,987	1,500	933	1,500	1,500	1,500
616000	Uniforms PPE	0	21	0	4	50	50	50
621000	Natural Gas	315	285	350	267	400	400	400
622000	Electricity	627	765	850	792	900	900	900
626000	Gasoline	368	285	350	288	600	600	600
658000	Library Support/Donations	3,308	4,529	4,500	4,094	10,000	10,000	10,000
658800	Other Donations	750	0	500	0	500	500	500
659100	St. Helens Senior Center Donation	0	0	500	500	500	500	500
659200	Columbia Pacific Food Bank Donation	0	500	500	500	500	500	500
659400	Col County Emergency Manager Support	4,922	4,922	4,923	4,923	4,923	4,923	4,923
659800	Columbia County Economic Dev Support	0	875	1,000	875	2,000	2,000	2,000
660000	Miscellaneous	2,465	497	5,000	12,263	5,000	5,000	5,000
	TOTAL MATERIALS AND SERVICES	65,796	85,195	83,291	122,463	106,202	106,202	106,202
03	CAPITAL OUTLAY							
741000	Equipment	0	0	0	0	4,500	4,500	4,500
	TOTAL CAPITAL OUTLAY	0	0	0	0	4,500	4,500	4,500
03	CAPITAL CONSTRUCTION							
743000	Building Improvements - Paint and Siding	20,695	23,820	0	0	0	0	0
	TOTAL CAPITAL CONSTRUCTION	20,695	23,820	0	0	0	0	0
	TOTAL ADMINISTRATION DEPARTMENT	291,489	291,127	290,827	309,281	300,688	300,688	300,688

General Fund
Expenditure Detail – Police Department

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
02								
01	PERSONAL SERVICES							
110000	Regular Services	171,290	192,929	212,683	207,293	205,985	205,985	205,985
130000	Overtime	1,074	1,668	4,000	1,371	3,500	3,500	3,500
210000	Group Insurance	40,609	40,698	42,477	41,444	49,039	49,039	49,039
220000	Social Security	13,237	15,003	16,921	16,118	16,447	16,447	16,447
230000	Retirement Contributions	50,630	60,328	72,603	67,289	70,110	70,110	70,110
250000	Unemployment Compensation	173	167	426	348	206	206	206
260000	Workers' Compensation	2,567	3,336	3,226	4,471	4,236	4,236	4,236
270000	Oregon Paid Leave Tax	1,021	1,170	1,304	1,255	1,290	1,290	1,290
295000	Accrued Leave	130	354	4,500	0	5,500	5,500	5,500
	TOTAL PERSONAL SERVICES	280,731	315,653	358,140	339,589	356,313	356,313	356,313
02	MATERIALS AND SERVICES							
331000	Auditing Services	2,741	4,440	5,799	6,363	6,120	6,120	6,120
333000	Legal Services	47	6	1,000	70	1,000	1,000	1,000
335000	Contractual Services	0	1,306	650	0	1,200	1,200	1,200
431000	Building Maintenance	1,744	2,713	1,800	1,869	2,000	2,000	2,000
432000	Equipment/Software Maintenance	5,231	4,511	5,000	4,735	5,200	5,200	5,200
435000	Vehicle Maintenance	10,763	5,129	3,500	3,147	3,500	3,500	3,500
520000	Insurance and Bonds	18,002	23,910	27,500	25,242	29,028	29,028	29,028
540000	Legal Notices/Advertising	0	71	50	75	85	85	85
581000	Travel and Training	148	655	1,500	329	1,500	1,500	1,500
583000	Dues and Subscriptions	1,771	301	900	1,073	1,400	1,400	1,400
611000	Office Supplies	396	545	400	394	500	500	500
612000	Postage	298	317	500	747	600	600	600
613000	Telephone and Internet Services	2,660	3,587	3,500	2,343	3,000	3,000	3,000
615000	Materials and Supplies	4,311	5,832	6,000	206	6,000	6,000	6,000
616000	Uniforms/PPE	0	153	2,000	450	2,000	2,000	2,000
621000	Natural Gas	105	95	125	116	200	200	200
622000	Electricity	78	82	150	128	175	175	175
626000	Gasoline	7,097	5,827	8,000	5,690	9,500	9,500	9,500
650000	Shop with a Cop Program	3,936	4,720	5,000	4,030	5,000	5,000	5,000
660000	Miscellaneous	106	373	125	192	250	250	250
	TOTAL MATERIALS AND SERVICES	59,434	64,573	73,499	57,199	78,258	78,258	78,258
03	CAPITAL OUTLAY							
741000	Equipment	43,288	31,557	0	0	20,600	20,600	20,600
	TOTAL CAPITAL OUTLAY	43,288	31,557	0	0	20,600	20,600	20,600
03	CAPITAL CONSTRUCTION							
743000	Building Improvements	0	0	0	0	0	0	0
	TOTAL CAPITAL CONSTRUCTION	0	0	0	0	0	0	0
	TOTAL POLICE DEPARTMENT	383,453	411,783	431,639	396,788	455,171	455,171	455,171

General Fund
Expenditure Detail – Building Department

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
03								
01	PERSONAL SERVICES							
110000	Regular Services	11,218	12,341	12,946	13,093	13,462	13,462	13,462
120000	Overtime	491	166	300	90	300	300	300
210000	Group Insurance	4,127	3,483	3,402	3,578	3,329	3,329	3,329
220000	Social Security	888	932	1,064	967	1,092	1,092	1,092
230000	Retirement Contributions	2,576	2,759	34	3,200	3,483	3,483	3,483
250000	Unemployment Compensation	12	10	26	16	14	14	14
260000	Workers' Compensation	16	58	146	248	150	150	150
270000	Oregon Paid Leave Tax	74	75	82	79	86	86	86
295000	Accrued Leave	0	0	654	0	500	500	500
	TOTAL PERSONAL SERVICES	19,402	19,824	18,654	21,271	22,416	22,416	22,416
02	MATERIALS AND SERVICES							
331000	Auditing Services	270	370	484	531	510	510	510
332000	Building Official Services	16,524	14,765	25,000	39,040	30,000	30,000	30,000
333000	Legal Services	133	113	500	0	500	500	500
334000	Engineering Services	0	66	300	0	500	500	500
335000	Other Contractual Services	944	1,417	1,500	750	1,000	1,000	1,000
431000	Building Maintenance	177	178	200	183	250	250	250
432000	Equipment/Software Maintenance	979	932	1,100	972	1,200	1,200	1,200
520000	Insurance and Bonds	450	574	660	612	700	700	700
540000	Legal Notices/Advertising	80	1	0	2	100	100	100
581000	Travel and Training	0	0	500	110	500	500	500
583000	Dues, Subscriptions, Programs	84	37	0	29	50	50	50
611000	Office Supplies	396	287	400	329	450	450	450
612000	Postage	291	312	500	672	600	600	600
613000	Telephone and Internet Services	413	410	500	361	500	500	500
615000	Materials and Supplies	74	306	100	37	100	100	100
621000	Natural Gas	105	95	130	114	150	150	150
622000	Electricity	78	82	125	127	175	175	175
660000	Miscellaneous	562	797	600	910	1,000	1,000	1,000
	TOTAL MATERIALS AND SERVICES	21,560	20,742	32,599	44,779	38,285	38,285	38,285
03	CAPITAL OUTLAY							
741000	Equipment	0	0	0	0	600	600	600
	TOTAL CAPITAL OUTLAY	0	0	0	0	600	600	600
	TOTAL BUILDING DEPARTMENT	40,962	40,566	51,253	66,050	61,301	61,301	61,301

General Fund
Expenditure Detail – Park Maintenance

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
04								
01	PERSONAL SERVICES							
110000	Regular Services	59,206	59,767	82,624	85,075	101,558	101,558	101,558
120000	Extra Labor	0	0	0	0	0	0	0
130000	Overtime	1,350	2,161	3,000	2,440	3,500	3,500	3,500
210000	Group Insurance	26,350	29,067	35,786	37,514	47,430	47,430	47,430
220000	Social Security	6,518	4,766	6,715	6,755	8,175	8,175	8,175
230000	Retirement Contributions	13,381	13,674	21,433	21,435	26,095	26,095	26,095
250000	Unemployment Compensation	59	55	166	99	102	102	102
260000	Workers' Compensation	591	937	703	1,191	2,309	2,309	2,309
270000	Oregon Paid Leave Tax	412	372	509	527	642	642	642
295000	Accrued Leave	0	0	2,141	0	1,800	1,800	1,800
	TOTAL PERSONAL SERVICES	107,867	110,799	153,077	155,036	191,611	191,611	191,611
02	MATERIALS AND SERVICES							
331000	Auditing Services	859	1,480	1,933	2,121	2,040	2,040	2,040
333000	Legal Services	283	623	500	0	1,000	1,000	1,000
335000	Other Contractual Services	16,170	25,477	59,750	45,477	15,584	15,584	15,584
432000	Equipment/Software Maintenance	790	725	1,000	762	1,000	1,000	1,000
435000	Vehicle Maintenance	0	88	2,000	0	2,000	2,000	2,000
520000	Insurance and Bonds	1,628	1,881	2,500	2,588	2,976	2,976	2,976
540000	Legal Notices/Advertising	0	36	100	42	100	100	100
615000	Materials and Supplies	9,461	7,025	9,500	7,432	10,000	10,000	10,000
616000	Uniforms/PPE	288	48	200	59	300	300	300
622000	Electricity	1,052	1,166	1,400	1,254	1,500	1,500	1,500
626000	Gasoline	368	472	475	358	1,000	1,000	1,000
660000	Miscellaneous	26	58	100	61	150	150	150
	TOTAL MATERIALS AND SERVICES	30,925	39,079	79,458	60,154	37,650	37,650	37,650
03	CAPITAL OUTLAY							
741000	Equipment	16,988	4,043	3,750	3,757	0	0	0
	TOTAL CAPITAL OUTLAY	16,988	4,043	3,750	3,757	0	0	0
	CAPITAL CONSTRUCTION							
751000	McBride Creek Trail System	1,925	0	0	0	0	0	0
752000	Harvard Park Improvements	0	0	0	0	90,000	90,000	90,000
	TOTAL CAPITAL CONSTRUCTION	1,925	0	0	0	90,000	90,000	90,000
	TOTAL PARKS MAINTENANCE DEPT.	157,705	153,921	236,285	218,947	319,261	319,261	319,261

General Fund
Expenditure Detail – Non-Department

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
05								
06	INTERFUND TRANSFERS OUT							
808500	Transfer out to Street Fund	0	17,000	0	0	0	0	0
809000	Transfer out to Water Fund	0	77,000	0	0	0	0	0
809500	Transfer out to Sewer Fund	0	33,000	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	0	127,000	0	0	0	0	0
07	CONTINGENCY							
900000	Contingency	0	0	150,938	0	153,108	153,108	153,108
	TOTAL CONTINGENCY	0	0	150,938	0	153,108	153,108	153,108
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	103,870	0	80,313	80,313	80,313
	TOTAL UNAPPROPRIATED	0	0	103,870	0	80,313	80,313	80,313
	TOTAL NON-DEPARTMENTAL	0	127,000	254,808	0	233,421	233,421	233,421
	TOTAL GENERAL FUND	873,609	1,024,397	1,264,812	991,066	1,369,842	1,369,842	1,369,842

Equipment Reserve Fund

Equipment Reserve Fund
Revenues and Other Resources - Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
02	FUND BALANCE							
271100	Beginning Fund Balance	62,294	65,360	41,847	41,417	32,961	32,961	32,961
	TOTAL FUND BALANCE	62,294	65,360	41,847	41,417	32,961	32,961	32,961
	MISCELLANEOUS REVENUE							
361000	Interest	3,066	2,823	2,750	1,544	1,200	1,200	1,200
	TOTAL MISCELLANEOUS REVENUE	3,066	2,823	2,750	1,544	1,200	1,200	1,200
	TOTAL REVENUES & OTHER RESOURCES	65,360	68,183	44,597	42,961	34,161	34,161	34,161

Equipment Reserve Fund
Expenditure Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
02	INTERFUND TRANSFERS OUT							
06	807000 To General Fund - Police	0	0	0	0	0	0	0
	807100 To General Fund - Administration	0	0	0	0	0	0	0
	807200 To General Fund - Parks	0	4,025	0	0	0	0	0
	807500 To Street Fund	0	4,025	0	0	0	0	0
	807600 To Water Fund	0	12,025	5,000	5,000	0	0	0
	807700 To Sewer Fund	0	6,690	5,000	5,000	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	0	26,765	10,000	10,000	0	0	0
08	RESERVE							
	920000 Reserve for Administration	0	0	7,056		5,906	5,906	5,906
	930000 Reserve for Police	0	0	10,501		8,820	8,820	8,820
	935000 Reserve for Building	0	0	968		820	820	820
	940000 Reserve for Parks	0	0	696		100	100	100
	950000 Reserve for Streets	0	0	1,964		5,377	5,377	5,377
	960000 Reserve for Water	0	0	2,632		4,922	4,922	4,922
	970000 Reserve for Sewer	0	0	10,780		8,216	8,216	8,216
	TOTAL RESERVE	0	0	34,597	0	34,161	34,161	34,161
	TOTAL EQUIPMENT RESERVE FUND	0	26,765	44,597	10,000	34,161	34,161	34,161

Street Fund

Street Fund
Revenues and Other Resources – Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
05	FUND BALANCE							
271100	Beginning Fund Balance	449,000	479,940	547,242	543,694	591,535	591,535	591,535
	TOTAL FUND BALANCE	449,000	479,940	547,242	543,694	591,535	591,535	591,535
	LICENSES, PERMITS AND FEES							
322600	Driveway Access Permit Fees	0	45	0	150	30	30	30
322700	Engineering Review Fees	0	0	500	0	500	500	500
	TOTAL LICENSES, PERMITS AND FEES	0	45	500	150	530	530	530
	INTERGOVERNMENTAL REVENUE							
331400	SCA Grant	0	0	250,000	0	250,000	250,000	250,000
335400	State Highway Tax	152,035	157,555	157,111	158,304	156,533	156,533	156,533
	TOTAL INTERGOVERNMENTAL REVENUE	152,035	157,555	407,111	158,304	406,533	406,533	406,533
	MISCELLANEOUS REVENUE							
361000	Interest	21,577	24,805	20,000	23,484	20,000	20,000	20,000
365300	Miscellaneous	0	1,425	300	124	200	200	200
	TOTAL MISCELLANEOUS REVENUE	21,577	26,230	20,300	23,608	20,200	20,200	20,200
	INTERFUND TRANSFERS IN							
390300	Transfer in from General Fund	0	17,000	0	0	0	0	0
390400	Transfer in from Equipment Reserve Fund	0	4,025	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS IN	0	21,025	0	0	0	0	0
	TOTAL REVENUES & OTHER RESOURCES	622,612	684,795	975,153	725,756	1,018,798	1,018,798	1,018,798

Street Fund
Expenditure Detail – Maintenance and Repair Department

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
05								
01	PERSONAL SERVICES							
110000	Regular Services	32,685	34,468	35,831	34,566	40,459	40,459	40,459
130000	Overtime	612	645	1,000	597	1,200	1,200	1,200
210000	Group Insurance	7,491	8,356	7,648	8,018	10,549	10,549	10,549
220000	Social Security	2,755	2,756	2,889	2,741	3,259	3,259	3,259
230000	Retirement Contributions	7,248	7,318	9,458	8,646	10,401	10,401	10,401
250000	Unemployment Compensation	31	31	72	48	41	41	41
260000	Workers' Compensation	342	590	842	888	921	921	921
270000	Oregon Paid Leave Tax	202	215	208	212	256	256	256
295000	Accrued Leave	234	695	930	0	930	930	930
	TOTAL PERSONAL SERVICES	51,600	55,074	58,878	55,716	68,016	68,016	68,016
02	MATERIALS AND SERVICES							
331000	Auditing Services	865	1,110	1,450	1,591	1,530	1,530	1,530
333000	Legal Services	85	31	500	91	1,000	1,000	1,000
334000	Engineering Services	479	1,485	500	119	500	500	500
335000	Other Contractual Services	11,738	14,587	10,500	13,005	12,500	12,500	12,500
431000	Building Maintenance	1,164	918	1,500	247	1,200	1,200	1,200
432000	Equipment/Software Maintenance	1,209	877	2,000	833	1,500	1,500	1,500
435000	Vehicle Maintenance	500	641	1,000	962	1,200	1,200	1,200
435100	Streetlight Maintenance	695	0	750	0	750	750	750
451000	Street Surface Preservation/Resurfacing	0	48,825	40,000	40,000	0	0	0
520000	Insurance and Bonds	2,746	2,894	3,328	3,079	5,441	5,441	5,441
540000	Legal Notices/Advertising	0	85	100	138	150	150	150
581000	Travel and Training	108	12	500	102	500	500	500
583000	Dues, Subscriptions, Programs	380	155	200	286	350	350	350
611000	Office Supplies	198	143	250	165	250	250	250
612000	Postage	116	125	200	270	200	200	200
613000	Telephone and Internet Services	998	1,012	1,200	958	1,200	1,200	1,200
614000	Signs	0	0	1,000	45	1,500	1,500	1,500
615000	Materials and Supplies	3,916	1,873	4,000	3,869	5,000	5,000	5,000
616000	Uniforms/PPE	288	23	200	3	200	200	200
622000	Electricity	6,210	6,180	6,500	6,297	7,000	7,000	7,000
626000	Gasoline	1,138	895	1,350	799	1,750	1,750	1,750
660000	Miscellaneous	15	58	100	1,889	100	100	100
	TOTAL MATERIALS AND SERVICES	32,848	81,929	77,128	74,748	43,821	43,821	43,821
03	CAPITAL OUTLAY							
741000	Equipment	17,000	4,098	3,750	3,757	600	600	600
	TOTAL CAPITAL OUTLAY	17,000	4,098	3,750	3,757	600	600	600
	TOTAL MAINTENANCE & REPAIR DEPT.	101,448	141,101	139,756	134,221	112,437	112,437	112,437

Street Fund
Expenditure Detail – Capital Construction Department

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
05								
04	CAPITAL CONSTRUCTION							
751600	Pavement Restoration	0	0	250,000	0	400,000	400,000	400,000
	TOTAL CAPITAL CONSTRUCTION	0	0	250,000	0	400,000	400,000	400,000
	TOTAL CAPITAL CONSTRUCTION DEPT.	0	0	250,000	0	400,000	400,000	400,000

Street Fund
Expenditure Detail – Non-Departmental

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
05								
06	INTERFUND TRANSFERS OUT							
806900	Transfer out to General Fund	49,853	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	49,853	0	0	0	0	0	0
07	CONTINGENCY							
900000	Contingency	0	0	20,401	0	16,776	16,776	16,776
	TOTAL CONTINGENCY	0	0	20,401	0	16,776	16,776	16,776
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	564,996		489,585	489,585	489,585
	TOTAL UNAPPROPRIATED	0	0	564,996	0	489,585	489,585	489,585
	TOTAL NON-DEPARTMENTAL	49,853	0	585,397	0	506,361	506,361	506,361
	TOTAL STREET FUND	151,301	141,101	975,153	134,221	1,018,798	1,018,798	1,018,798

Street Development Fund

Street Development Fund
Revenues and Other Resources - Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
06	FUND BALANCE							
271100	Beginning Fund Balance	174,698	182,782	200,650	200,939	251,144	251,144	251,144
	TOTAL FUND BALANCE	174,698	182,782	200,650	200,939	251,144	251,144	251,144
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	0	9,150	4,575	41,175	13,725	13,725	13,725
	TOTAL LICENSES, PERMIT AND FEES	0	9,150	4,575	41,175	13,725	13,725	13,725
	MISCELLANEOUS REVENUE							
361000	Interest	8,084	9,007	8,000	9,030	9,000	9,000	9,000
	TOTAL MISCELLANEOUS REVENUE	8,084	9,007	8,000	9,030	9,000	9,000	9,000
	TOTAL REVENUES & OTHER RESOURCES	182,782	200,939	213,225	251,144	273,869	273,869	273,869

Street Development Fund
Expenditure Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
06	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	213,225	0	273,869	273,869	273,869
	TOTAL UNAPPROPRIATED	0	0	213,225	0	273,869	273,869	273,869
	TOTAL STREET DEVELOPMENT FUND	0	0	213,225	0	273,869	273,869	273,869

Park Development Fund

Park Development Fund
Revenues and Other Resources - Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
08	FUND BALANCE							
271100	Beginning Fund Balance	54,129	56,736	58,598	63,582	71,354	71,354	71,354
	TOTAL FUND BALANCE	54,129	56,736	58,598	63,582	71,354	71,354	71,354
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	0	4,038	2,019	18,171	6,057	6,057	6,057
	TOTAL LICENSES, PERMIT AND FEES	0	4,038	2,019	18,171	6,057	6,057	6,057
	MISCELLANEOUS REVENUE							
361000	Interest	2,607	2,808	2,708	2,601	2,300	2,300	2,300
	TOTAL MISCELLANEOUS REVENUE	2,607	2,808	2,708	2,601	2,300	2,300	2,300
	TOTAL REVENUES & OTHER RESOURCES	56,736	63,582	63,325	84,354	79,711	79,711	79,711

Park Development Fund
Expenditure Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
08	INTERFUND TRANSFERS OUT							
806000	Transfer out to General Fund	0	0	13,000	13,000	11,000	11,000	11,000
	TOTAL INTERFUND TRANSFERS OUT	0	0	13,000	13,000	11,000	11,000	11,000
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	0	50,325	0	68,711	68,711	68,711
	TOTAL UNAPPROPRIATED	0	0	50,325	0	68,711	68,711	68,711
	TOTAL PARK DEVELOPMENT FUND	0	0	63,325	13,000	79,711	79,711	79,711

Storm Drain Development Fund

Storm Drain Development Fund
Revenues and Other Resources – Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
10	FUND BALANCE							
271100	Beginning Fund Balance	9,251	9,601	10,846	10,854	12,104	12,104	12,104
	TOTAL FUND BALANCE	9,251	9,601	10,846	10,854	12,104	12,104	12,104
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	0	777	389	778	389	389	389
	TOTAL LICENSES, PERMIT AND FEES	0	777	389	778	389	389	389
	MISCELLANEOUS REVENUE							
361000	Interest	350	476	458	472	450	450	450
	TOTAL MISCELLANEOUS REVENUE	350	476	458	472	450	450	450
	TOTAL REVENUES & OTHER RESOURCES	9,601	10,854	11,693	12,104	12,943	12,943	12,943

Storm Drain Development Fund
Expenditure Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
10	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	11,693	0	12,943	12,943	12,943
	TOTAL UNAPPROPRIATED	0	0	11,693	0	12,943	12,943	12,943
	TOTAL STORM DRAIN DEV. FUND	0	0	11,693	0	12,943	12,943	12,943

Water Fund

Water Fund

Revenues and Other Resources - Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
12								
	FUND BALANCE							
271100	Beginning Fund Balance	30,406	(20,881)	145,745	157,398	150,244	150,244	150,244
	TOTAL FUND BALANCE	30,406	(20,881)	145,745	157,398	150,244	150,244	150,244
	LICENSES, PERMITS AND FEES							
321600	Connection Fees	0	2,300	1,700	7,800	1,800	1,800	1,800
321700	Delinquent Fees and Shut Off fees	7,375	6,810	7,000	6,010	6,000	6,000	6,000
321800	Restoration Fees	280	330	280	245	210	210	210
	TOTAL LICENSES, PERMIT AND FEES	7,655	9,440	8,980	14,055	8,010	8,010	8,010
	CHARGES FOR SERVICES							
340000	Water Sales	625,515	647,418	741,375	715,380	751,149	751,149	751,149
	TOTAL CHARGES FOR SERVICES	625,515	647,418	741,375	715,380	751,149	751,149	751,149
	MISCELLANEOUS REVENUE							
361000	Interest	905	4,693	3,500	4,127	4,000	4,000	4,000
365300	Miscellaneous	87	5,060	50	76	100	100	100
	TOTAL MISCELLANEOUS REVENUE	992	9,753	3,550	4,203	4,100	4,100	4,100
	INTERFUND TRANSFERS IN							
390000	Transfer in from General Fund	0	77,000	0	0	0	0	0
390500	Transfer in from Equipment Reserve Fund	0	12,025	5,000	5,000	0	0	0
391000	Transfer in from Water Development Fund	0	200,000	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS IN	0	289,025	5,000	5,000	0	0	0
	TOTAL REVENUES & OTHER RESOURCES	664,568	934,755	904,650	896,036	913,503	913,503	913,503

Water Fund
Expenditure Detail – Production and Distribution Department

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
12								
01	PERSONAL SERVICES							
110000	Regular Services	134,773	158,456	172,917	171,053	175,237	175,237	175,237
130000	Overtime	3,598	3,446	4,000	3,476	4,500	4,500	4,500
210000	Group Insurance	37,566	41,689	43,479	45,594	25,869	25,869	25,869
220000	Social Security	11,438	12,421	13,729	13,572	8,554	8,554	8,554
230000	Retirement Contributions	29,303	33,392	44,426	42,762	27,303	27,303	27,303
250000	Unemployment Compensation	139	140	346	177	107	107	107
260000	Workers' Compensation	704	1,036	705	989	992	992	992
270000	Oregon Paid Leave Tax	797	970	1,021	1,051	671	671	671
295000	Accrued Leave	0	1,854	2,535	0	2,000	2,000	2,000
	TOTAL PERSONAL SERVICES	218,318	253,404	283,158	278,674	245,233	245,233	245,233
02	MATERIALS AND SERVICES							
331000	Auditing Services	3,413	4,070	5,316	5,833	5,610	5,610	5,610
333000	Legal Services	160	191	500	1,626	1,000	1,000	1,000
334000	Engineering Services	2,972	2,020	1,500	3,467	1,500	1,500	1,500
335000	Other Contractual Services	50,540	18,471	20,000	20,319	22,000	22,000	22,000
400000	In-Lieu-of Franchise Fees	35,191	31,359	37,069	36,375	40,013	40,013	40,013
410000	Water Purchases	41,550	44,057	51,500	28,923	55,105	55,105	55,105
431000	Building Maintenance	1,829	1,482	2,000	471	1,600	1,600	1,600
432000	Equipment/Software Maintenance	9,387	10,878	10,000	10,168	11,000	11,000	11,000
435000	Vehicle Maintenance	698	931	1,000	1,133	1,200	1,200	1,200
520000	Insurance and Bonds	8,988	10,017	11,520	10,485	12,058	12,058	12,058
540000	Legal Notices/Advertising	267	405	300	132	300	300	300
581000	Travel and Training	1,560	1,271	2,500	1,915	2,500	2,500	2,500
583000	Dues, Subscriptions and Programs	4,332	3,048	2,500	3,405	3,500	3,500	3,500
611000	Office Supplies	891	646	850	740	900	900	900
612000	Postage	2,267	2,436	4,000	5,236	5,000	5,000	5,000
613000	Telephone and Internet Services	2,840	2,737	3,000	2,528	3,000	3,000	3,000
615000	Materials and Supplies	11,499	17,990	13,000	30,739	20,000	20,000	20,000
616000	Uniforms/PPE	433	122	400	21	400	400	400
617000	Treatment Chemicals	29,061	33,229	35,000	31,083	35,000	35,000	35,000
621000	Natural Gas	262	238	350	286	350	350	350
622000	Electricity	15,668	16,155	17,500	18,033	19,500	19,500	19,500
626000	Gasoline	3,734	2,910	4,000	2,971	4,500	4,500	4,500
660000	Miscellaneous	2,315	18,583	2,400	2,753	3,000	3,000	3,000
	TOTAL MATERIALS AND SERVICES	229,857	223,246	226,205	218,642	249,036	249,036	249,036
03	CAPITAL OUTLAY							
741000	Equipment	33,000	12,162	11,250	11,194	3,350	3,350	3,350
	TOTAL CAPITAL OUTLAY	33,000	12,162	11,250	11,194	3,350	3,350	3,350
	TOTAL DISTRIBUTION MAINT. DEPT.	481,175	488,812	520,613	508,510	497,619	497,619	497,619

Water Fund
Expenditure Detail – Capital Construction Department

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
12								
04	CAPITAL CONSTRUCTION							
750300	Upper Reservoir Overflow Drain Project	0	0	0	0	0	0	0
750400	SCADA Software and HMI	0	51,267	0	0	0	0	0
	TOTAL CAPITAL CONSTRUCTION	0	51,267	0	0	0	0	0
	TOTAL CAPITAL CONSTRUCTION DEPT.	0	51,267	0	0	0	0	0

Water Fund
Expenditure Detail – Non-Departmental

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
12								
05	DEBT SERVICE							
761500	Principal - Safe Drinking Water Loan 2002	100,813	101,821	102,840	102,840	103,868	103,868	103,868
761600	Principal - Safe Drinking Water Loan 2008	23,747	24,590	26,367	25,463	26,367	26,367	26,367
761800	Principal - Safe Drinking Water Loan 2013	20,821	21,381	21,956	21,956	22,547	22,547	22,547
761900	Principal - Safe Drinking Water Loan 2017	20,187	20,644	21,111	21,111	23,210	23,210	23,210
762500	Interest - Safe Drinking Water Loan 2002	15,063	14,055	13,037	13,037	12,009	12,009	12,009
762600	Interest - Safe Drinking Water Loan 2008	4,524	3,682	1,906	2,810	1,906	1,906	1,906
762800	Interest - Safe Drinking Water Loan 2013	7,744	7,184	6,610	6,610	6,019	6,019	6,019
762900	Interest - Safe Drinking Water Loan 2017	11,377	10,921	10,455	10,455	9,977	9,977	9,977
	TOTAL DEBT SERVICE	204,276	204,278	204,282	204,282	205,903	205,903	205,903
06	INTERFUND TRANSFERS OUT							
806000	Transfer out to General Fund	0	33,000	33,000	33,000	33,000	33,000	33,000
	TOTAL INTERFUND TRANSFERS OUT	0	33,000	33,000	33,000	33,000	33,000	33,000
07	CONTINGENCY							
900000	Contingency	0	0	76,404	0	74,140	74,140	74,140
	TOTAL CONTINGENCY	0	0	76,404	0	74,140	74,140	74,140
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	0	70,351	0	102,841	102,841	102,841
	TOTAL UNAPPROPRIATED	0	0	70,351	0	102,841	102,841	102,841
	TOTAL NON-DEPARTMENTAL	204,276	237,278	384,037	237,282	415,884	415,884	415,884
	TOTAL WATER FUND	685,451	777,357	904,650	745,792	913,503	913,503	913,503

Water Development Fund

Water Development Fund
Revenues and Other Resources – Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
13	FUND BALANCE							
271100	Beginning Fund Balance	287,478	301,627	116,917	116,901	153,814	153,814	153,814
	TOTAL FUND BALANCE	287,478	301,627	116,917	116,901	153,814	153,814	153,814
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	0	8,584	4,292	31,762	10,301	10,301	10,301
	TOTAL LICENSES, PERMITS AND FEES	0	8,584	4,292	31,762	10,301	10,301	10,301
	MISCELLANEOUS REVENUE							
361000	Interest	14,149	6,690	4,900	5,151	5,000	5,000	5,000
	TOTAL MISCELLANEOUS REVENUE	14,149	6,690	4,900	5,151	5,000	5,000	5,000
	TOTAL REVENUES & OTHER RESOURCES	301,627	316,901	126,109	153,814	169,115	169,115	169,115

Water Development Fund
Expenditure Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
13	INTERFUND TRANSFERS OUT							
06	Transfer out to Water Fund	0	200,000	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	0	200,000	0	0	0	0	0
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	0	126,109	0	169,115	169,115	169,115
	TOTAL UNAPPROPRIATED	0	0	126,109	0	169,115	169,115	169,115
	TOTAL WATER DEVELOPMENT FUND	0	200,000	126,109	0	169,115	169,115	169,115

Sewer Fund

Sewer Fund

Revenues and Other Resources - Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
19								
	FUND BALANCE							
271100	Beginning Fund Balance	502,847	482,927	336,332	378,143	275,050	275,050	275,050
	TOTAL FUND BALANCE	502,847	482,927	336,332	378,143	275,050	275,050	275,050
	LICENSES, PERMITS AND FEES							
321600	Sewer Connection Fees	0	200	100	1,100	300	300	300
321900	St. Helens System Development Charges	0	8,234	4,117	37,053	12,351	12,351	12,351
322700	Engineering Review Fees	0	0	500	0	500	500	500
	TOTAL LICENSES, PERMITS AND FEES	0	8,434	4,717	38,153	13,151	13,151	13,151
	CHARGES FOR SERVICES							
340000	Sewer Collection Fees	505,612	520,213	552,890	543,869	576,502	576,502	576,502
	TOTAL CHARGES FOR SERVICES	505,612	520,213	552,890	543,869	576,502	576,502	576,502
	LOAN PROCEEDS							
352000	DEQ Clean Water Loan	801,114	0	0	0	0	0	0
	TOTAL LOAN PROCEEDS	801,114	0	0	0	0	0	0
	MISCELLANEOUS REVENUE							
361000	Interest	15,477	18,686	8,900	13,478	11,000	11,000	11,000
365300	Miscellaneous	602	4,735	600	1,416	1,000	1,000	1,000
	TOTAL MISCELLANEOUS REVENUE	16,079	23,421	9,500	14,894	12,000	12,000	12,000
	INTERFUND TRANSFERS							
390000	Transfer in from General Fund	0	33,000	0	0	0	0	0
390200	Transfer in from Sewer Development Fund	0	0	0	0	37,000	37,000	37,000
390200	Transfer in from Equip Reserve Fund	0	6,690	5,000	5,000	0	0	0
	TOTAL INTERFUND TRANSFERS	0	39,690	5,000	5,000	37,000	37,000	37,000
	TOTAL REVENUES & OTHER RESOURCES	1,825,652	1,074,685	908,439	980,059	913,703	913,703	913,703

Sewer Fund
Expenditure Detail – Collection Maintenance Department

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
19								
01	PERSONAL SERVICES							
110000	Regular Services	114,459	119,223	121,420	119,159	106,806	106,806	106,806
130000	Overtime	2,402	2,283	3,000	2,139	3,000	3,000	3,000
210000	Group Insurance	28,237	30,496	28,084	29,451	25,869	25,869	25,869
220000	Social Security	9,660	9,470	9,709	9,256	8,554	8,554	8,554
230000	Retirement Contributions	25,066	24,959	34,596	29,543	27,303	27,303	27,303
250000	Unemployment Compensation	120	108	243	193	107	107	107
260000	Workers' Compensation	461	581	287	823	992	992	992
270000	Oregon Paid Leave Tax	709	740	712	724	671	671	671
295000	Accrued Leave	598	1,854	2,493	0	2,000	2,000	2,000
	TOTAL PERSONAL SERVICES	181,712	189,714	200,544	191,288	175,302	175,302	175,302
02	MATERIALS AND SERVICES							
331000	Auditing Services	3,080	4,070	5,316	5,883	5,610	5,610	5,610
333000	Legal Services	219	229	500	139	1,000	1,000	1,000
334000	Engineering Services	405	721	2,000	0	2,000	2,000	2,000
335000	Other Contractual Services	46,876	50,771	57,000	70,412	63,000	63,000	63,000
400000	In-Lieu-of Franchise Fees	27,937	24,719	27,645	27,403	29,048	29,048	29,048
410000	Sewer Treatment Fees	114,210	117,135	129,611	123,134	129,906	129,906	129,906
412000	St. Helens System Development Charges	18,527	8,234	4,117	28,819	12,351	12,351	12,351
431000	Building Maintenance	1,859	1,482	2,000	521	2,000	2,000	2,000
432000	Equipment/Software Maintenance	6,697	6,641	7,500	7,113	8,000	8,000	8,000
435000	Vehicle Maintenance	750	903	1,000	1,403	1,500	1,500	1,500
520000	Insurance and Bonds	12,971	12,706	14,612	12,895	14,830	14,830	14,830
540000	Legal Notices/Advertising	520	242	500	152	500	500	500
581000	Travel and Training	743	572	1,500	223	1,500	1,500	1,500
583000	Dues, Subscriptions and Programs	963	270	400	542	600	600	600
611000	Office Supplies	891	646	850	678	900	900	900
612000	Postage	2,267	2,436	4,000	5,236	5,000	5,000	5,000
613000	Telephone and Internet Services	2,840	2,737	3,000	2,369	3,000	3,000	3,000
615000	Materials and Supplies	12,210	5,845	12,000	6,468	12,000	12,000	12,000
616000	Uniforms/PPE	433	76	250	36	250	250	250
617000	Treatment Chemicals	12,443	12,288	12,725	21,650	18,000	18,000	18,000
621000	Natural Gas	262	238	300	221	400	400	400
622000	Electricity	6,474	6,786	8,000	7,277	8,000	8,000	8,000
626000	Gasoline	1,892	1,485	2,000	1,534	2,500	2,500	2,500
660000	Miscellaneous	939	1,154	900	1,292	1,500	1,500	1,500
	TOTAL MATERIALS AND SERVICES	276,408	262,386	297,726	325,400	323,395	323,395	323,395
03	CAPITAL OUTLAY							
741000	Equipment	33,000	6,827	6,250	6,294	3,350	3,350	3,350
	TOTAL CAPITAL OUTLAY	33,000	6,827	6,250	6,294	3,350	3,350	3,350
	TOTAL COLLECTION MAIN. DEPT.	491,120	458,927	504,520	522,982	502,047	502,047	502,047

Sewer Fund
Expenditure Detail – Capital Construction Department

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
19								
04	CAPITAL CONSTRUCTION							
750100	K Street Pump Improvements	0	0	55,000	30,000	117,000	117,000	117,000
750300	Tank Replacement/Abandonment	801,113	36,626	60,000	37,800	30,000	30,000	30,000
	TOTAL CAPITAL CONSTRUCTION	801,113	36,626	115,000	67,800	147,000	147,000	147,000
	TOTAL CAPITAL CONSTRUCTION DEPT.	801,113	36,626	115,000	67,800	147,000	147,000	147,000

Sewer Fund
Expenditure Detail – Non-Departmental

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
19								
05	DEBT SERVICE							
761000	Principal - 2014 DEQ Clean Water Loan	18,946	19,431	19,927	19,927	20,437	20,437	20,437
761500	Interest - 2014 DEQ Clean Water Loan	7,192	6,707	6,211	6,211	5,701	5,701	5,701
761600	Interest - 2015 DEQ Clean Water Loan	5,034	4,710	4,381	4,381	4,045	4,045	4,045
761700	Interest - 2017 DEQ Clean Water Loan	0	23,270	19,182	19,113	18,293	18,293	18,293
761800	Fees - 2014 DEQ Clean Water Loan	1,392	1,296	1,198	1,198	1,097	1,097	1,097
761900	Fees - 2015 DEQ Clean Water Loan	1,283	1,199	1,113	1,113	1,026	1,026	1,026
762000	Principal - 2015 DEQ Clean Water Loan	16,650	16,974	17,303	17,303	17,639	17,639	17,639
762100	Fees 2017 DEQ Clean Water Loan	0	0	4,775	4,758	4,557	4,557	4,557
763000	Principal - 2017 DEQ Clean Water Loan	0	0	40,368	40,223	41,043	41,043	41,043
	TOTAL DEBT SERVICE	50,497	73,587	114,458	114,227	113,838	113,838	113,838
06	INTERFUND TRANSFERS OUT							
806000	Transfer out to General Fund	0	127,402	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	0	127,402	0	0	0	0	0
07	CONTINGENCY							
900000	Contingency	0	0	74,740	0	74,805	74,805	74,805
	TOTAL CONTINGENCY	0	0	74,740	0	74,805	74,805	74,805
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	0	99,721	0	76,013	76,013	76,013
	TOTAL UNAPPROPRIATED	0	0	99,721	0	76,013	76,013	76,013
	TOTAL NON-DEPARTMENTAL	50,497	200,989	288,919	114,227	264,656	264,656	264,656
	TOTAL SEWER FUND	1,342,730	696,542	908,439	705,009	913,703	913,703	913,703

Sewer Development Fund

Sewer Development Fund
Revenues and Other Resources - Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
22	FUND BALANCE							
271100	Beginning Fund Balance	9,614	10,087	13,836	13,857	29,202	29,202	29,202
	TOTAL FUND BALANCE	9,614	10,087	13,836	13,857	29,202	29,202	29,202
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	0	3,246	1,623	14,607	8,115	8,115	8,115
	TOTAL LICENSES, PERMITS AND FEES	0	3,246	1,623	14,607	8,115	8,115	8,115
	MISCELLANEOUS REVENUE							
361000	Interest	473	524	400	738	600	600	600
	TOTAL MISCELLANEOUS REVENUE	473	524	400	738	600	600	600
	TOTAL REVENUES & OTHER RESOURCES	10,087	13,857	15,859	29,202	37,917	37,917	37,917

Sewer Development Fund
Expenditure Detail

Line Item	Account Description	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 Estimated	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
22								
06	INTERFUND TRANSFERS OUT							
810000	Transfer out to Sewer Fund	0	0	0	0	37,000	37,000	37,000
	TOTAL INTERFUND TRANSFERS OUT	0	0	0	0	37,000	37,000	37,000
	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	0	15,859	0	37,917	37,917	37,917
	TOTAL UNAPPROPRIATED	0	0	15,859	0	917	917	917
	TOTAL SEWER DEVELOPMENT FUND	0	0	15,859	0	37,917	37,917	37,917

Long Term Plans and Financial Forecasting

Equipment Reserve Fund Planned Equipment Acquisitions

DESCRIPTION	DEPARTMENT	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	TOTAL
Tables for Community Hall	Administration	8,000										8,000
Police Car	Police	61,000	10,000	65,000		25,000		70,000	70,000		30,000	331,000
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
TOTALS		69,000	80,000	65,000	33,000	25,000	0	70,000	70,000	0	30,000	442,000

RESERVE REQUIREMENTS												
FUND	DEPARTMENT	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	TOTAL
General Fund	Administration	8,000	0	0	0	0	0	0	0	0	0	8,000
	Police Department	61,000	10,000	65,000	0	25,000	0	70,000	70,000	0	30,000	331,000
	Park Maintenance	0	10,500	0	5,000	0	0	0	0	0	0	15,500
Street Fund	Street Maintenance	0	10,500	0	5,000	0	0	0	0	0	0	15,500
Water Fund	Water Distribution	0	31,500	0	15,000	0	0	0	0	0	0	46,500
Sewer Fund	Sewer Collection	0	17,500	0	8,000	0	0	0	0	0	0	25,500
TOTALS		69,000	80,000	65,000	33,000	25,000	0	70,000	70,000	0	30,000	442,000

2026-27 Five-Year Capital Improvements Program

PROJECT DESCRIPTION	PRIOR YEARS	FIVE-YEAR	2027-28	2028-29	2029-30	2030-31	TOTAL
		CIP 2026-27					5-YR CIP
GENERAL PROJECTS:							
Replace Carpet on Main Floor in City Hall				\$12,000			\$12,000
TOTAL GENERAL PROJECTS	\$0	\$0	\$0	\$12,000	\$0	\$0	\$12,000
PARK PROJECTS:							
Harvard Park Playground Equipment Improvements Project		\$100,000					\$100,000
Harvard Park Picnic Shelter, ADA access improvements			\$75,000				\$75,000
Bike Path Refurbishment and Improvements				\$25,000			\$25,000
Basalt Rock Relocation					\$16,000		\$16,000
Veterans Park/Rivers Walk Trail System Parking Project						\$50,000	\$50,000
TOTAL PARK PROJECTS	\$0	\$100,000	\$75,000	\$25,000	\$16,000	\$50,000	\$266,000
STREET PROJECTS:							
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
TOTAL STREET PROJECTS	\$0	\$250,000	\$0	\$500,000	\$0	\$50,000	\$800,000
WATER PROJECTS:							
Upper Reservoir Overflow Drain Project	\$20,000		\$111,000				\$111,000
Fourth Street Water Line Replacement (I to L Streets) and Hydrant Installation					\$85,136		\$85,136
Fifth Street Water Line Replacement (E to C Streets) and Hydrant Installation					\$118,244		\$118,244
Replace remaining cast iron lines						\$250,000	\$250,000
TOTAL WATER PROJECTS	\$20,000	\$0	\$111,000	\$0	\$203,380	\$250,000	\$564,380
SEWER PROJECTS:							
K Street Pump Station Improvements Project	\$118,653	\$90,000					\$90,000
Steel Tank Replacement/Abandonment- 17	\$41,595	\$60,000					\$60,000
E Street Sewer Main Replacement (west side of Highway 30 to Second Street)						\$250,000	\$250,000
TOTAL SEWER PROJECTS	\$160,248	\$150,000	\$0	\$0	\$0	\$250,000	\$400,000
TOTAL COST - ALL PROJECTS	\$180,248	\$500,000	\$186,000	\$537,000	\$219,380	\$600,000	\$2,042,380

General Fund Model Forecast

		Second LO Levy \$0.67/\$1,000						Third LO Levy \$0.90/\$1,000				Fourth LO Levy \$1.95					
		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	Estimated 2025-26	Budget 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30	Projected 2030-31	Projected 2031-32
Revenues:																	
	Taxes	311,230	338,285	351,089	356,583	363,614	367,742	431,417	448,345	449,484	474,250	485,357	757,914	788,231	819,760	852,550	886,652
	Licenses, Permits & Fees	246,203	239,504	209,522	252,849	224,536	341,975	256,703	263,679	262,086	325,483	269,199	277,275	285,593	294,161	302,986	312,075
	Intergovernmental Revenue	131,418	81,873	63,730	66,968	136,987	286,965	303,300	79,981	53,038	93,973	130,300	51,300	52,839	54,424	56,057	57,739
	Fines	16,129	23,638	26,695	29,894	12,276	14,886	9,361	7,067	12,324	11,090	9,500	9,785	10,079	10,381	10,692	11,013
	Miscellaneous Revenue	60,344	59,745	57,157	30,264	21,601	43,503	36,430	57,331	78,348	69,074	59,798	61,592	63,440	65,343	67,303	69,322
Revenue Total:		765,324	743,045	708,193	736,558	759,014	1,055,071	1,037,211	856,403	855,280	973,870	954,154	1,157,866	1,200,181	1,244,069	1,289,588	1,336,802
Expenditures:																	
Personal Services:																	
	Administration	148,398	157,824	157,438	134,908	135,537	136,311	251,146	204,999	182,112	186,818	189,986	199,485	209,460	219,933	230,929	242,476
	Police Department	223,914	283,886	373,124	420,837	358,510	389,480	259,972	280,731	315,653	339,589	356,313	374,129	392,835	412,477	433,101	454,756
	Building Department	14,953	15,632	16,178	17,091	16,921	17,363	17,878	19,402	19,824	21,271	22,416	23,537	24,714	25,949	27,247	28,609
	Parks Department	82,978	81,782	57,255	62,031	63,467	54,459	64,211	107,867	110,799	155,036	191,611	201,192	211,251	221,814	232,904	244,550
Total Personal Services		470,243	539,124	603,995	634,867	574,435	597,613	593,207	612,999	628,388	702,714	760,326	798,342	838,259	880,172	924,181	970,390
Materials & Services:																	
	Administration	78,353	87,986	79,519	79,957	101,789	98,318	72,572	65,796	85,195	122,463	106,202	108,326	110,493	112,702	114,956	117,256
	Police Department	47,770	65,913	61,528	53,147	46,554	57,813	52,453	59,434	64,573	57,199	78,258	79,823	81,420	83,048	84,709	86,403
	Building Department	14,423	14,636	11,223	20,201	11,051	64,720	26,853	21,560	20,742	44,779	38,285	39,051	39,832	40,628	41,441	42,270
	Parks Department	16,290	20,976	14,336	11,834	13,519	20,519	21,030	30,925	39,079	60,154	37,650	38,403	39,171	39,954	40,754	41,569
Total Materials & Services		156,836	189,511	166,606	165,139	172,913	241,370	172,908	177,715	209,589	284,595	260,395	265,603	270,915	276,333	281,860	287,497
Operating Expenditure Total:		627,079	728,635	770,601	800,006	747,348	838,983	766,115	790,714	837,977	987,309	1,020,721	1,063,945	1,109,174	1,156,506	1,206,041	1,257,887
Excess Revenues over Operating Expenditures		138,245	14,410	(62,408)	(63,448)	11,666	216,088	271,096	65,689	17,303	(13,439)	(66,567)	93,921	91,007	87,563	83,547	78,914
Capital Outlay and Construction																	
	Capital Outlay	1,072	51,892	9,884	0	0	33,851	28,553	60,276	35,600	3,757	25,700	8,000	21,500	65,000	5,000	25,000
	Capital Construction	167,896	21,277	10,898	0	12,430	95,768	32,349	22,620	23,820	0	90,000	0	0	0	0	0
Total Capital Outlay and Construction		168,968	73,169	20,782	0	12,430	129,619	60,902	82,896	59,420	3,757	115,700	8,000	21,500	65,000	5,000	25,000
Other Financing Sources/Uses																	
	Transfers Out	15,000	0	10,500	0	0	0	0	0	127,000	0	0	0	0	0	0	0
	Transfers (In)		(38,000)	0	0	0	0	0	(49,853)	(164,427)	(46,000)	(44,000)	(33,000)	(33,000)	(33,000)	0	0
Net Change in Fund Balance		(45,723)	(20,759)	(93,690)	(63,448)	(764)	86,469	210,194	32,646	(4,690)	28,804	(138,267)	118,921	102,507	55,563	78,547	53,914
Beginning Fund Balance:		242,645	196,922	176,163	82,473	19,025	18,261	104,730	314,924	347,570	342,880	371,684	233,417	352,338	454,845	510,408	588,955
Ending Fund Balance:		196,922	176,163	82,473	19,025	18,261	104,730	314,924	347,570	342,880	371,684	233,417	352,338	454,845	510,408	588,955	642,870
Target Fund Balance - 90 Days Operating		154,622	179,663	190,011	197,262	184,277	206,873	188,905	194,971	206,624	243,446	251,685	262,343	273,495	285,166	297,380	310,164

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 - PW truck

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)				

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					Fourth Five Year Local Option Levy - Police 1.95/\$1,000				
	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23*	Actual 2023-24	Actual 2024-25	Estimated 2025-26	Budget 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30	Projected 2030-31	Projected 2031-32
Property Taxes from Police Levy	125,605	130,359	121,558	135,010	136,543	189,823	196,494	198,796	217,719	226,428	485,876	505,311	525,523	546,544	568,406
Towing Fees	300	100	100	0	100	50	0	0	50	50	50	50	50	50	50
Intergovernmental Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Police Training Fee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	30	90	30	10,045	60	1,065	1,045	6,183	1,000	45	45	45	45	45	45
Shop with a Cop Donations	3,412	5,300	50	3,320	7,310	2,222	3,936	4,718	5,150	7,838	5,100	5,100	5,100	5,100	5,100
Corona Virus Relief Fund/ARPA Funds	0	0	0	13,351	33,626	0	43,288	31,253	0	0	0	0	0	0	0
Transfer in from Equipment Reserve	28,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revenues:	157,347	135,849	121,738	161,726	177,639	193,160	244,763	240,950	223,919	234,361	491,071	510,506	530,718	551,739	573,601
Police Personal Services	283,886	305,222	274,751	211,075	236,568	259,972	280,731	315,655	339,589	356,313	374,129	392,835	412,477	433,101	454,756
Police Materials & Services	65,913	61,528	53,147	46,554	57,813	52,453	59,434	64,578	57,199	78,258	80,606	83,024	85,515	88,080	90,722
Police Capital Outlay	38,441	0	0	0	19,226	0	43,288	31,557	0	20,600	61,000	10,000	65,000	0	25,000
Police Capital Construction	0	0	0	0	14,400	0	0	0	0	0	0	0	0	0	0
Transfer Out for Equipment Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Expenditures:	388,240	366,750	327,898	257,629	328,007	312,425	383,453	411,790	396,788	455,171	515,734	485,859	562,991	521,181	570,478
Net:	-230,893	-230,901	-206,160	-95,903	-150,368	-119,265	-138,690	-170,840	-172,869	-220,810	-24,663	24,647	-32,273	30,559	3,123
Property Taxes from Permanent Levy \$1.1346/\$1,000	212,680	220,730	205,828	228,604	231,199	241,593	251,851	250,688	256,531	258,929	286,190	297,638	309,543	321,925	334,802
Permanent Taxes Used for other Services	-18,213	-10,171	-332	132,701	80,831	122,328	113,161	79,848	83,662	38,119	261,527	322,285	277,270	352,484	337,925

Note: Personal Service Costs for FY 2018-19 through 2023-24 have been manually corrected.
*FY 2023 assessor’s office started splitting the Police Levy property taxes out onto a separate report. Before then the numbers are based on a % of what total property taxes collected were.

Water Operating Fund Model Forecast

										15% Rate	5% Rate	5% Rate	5% Rate	5% Rate	5% Rate	1% Rate
										Increase	Increase	Increase	Increase	Increase	Increase	Increase
		Actual 2016/17	Actual 2017/18	Increase Actual 2018/19	Increase Actual 2019/20	3% Rate Increase Actual 2020/21	1% Rate Increase Actual 2021/22	0% Rate Increase Actual 2022/23	2% Rate Increase Actual 2023/24	4% Rate Increase Actual 2024/25	Estimated 2025/26	Budget 2026/27	Projected 2027/28	Projected 2028/29	Projected 2029/30	Projected 2030/31
Revenues:																
	Delinquent Fees	9,280	9,934	8,625	5,510	7,385	7,805	8,000	7,375	6,810	6,010	6,000	6,000	6,000	6,000	6,000
	Interest	3,356	5,704	8,036	2,875	1,171	0	0	905	4,693	4,127	4,000	4,080	4,162	4,245	4,330
	Grants	6,503	38,963	46,278	163,405	4,010	0	0	0	0	0	0	0	0	0	0
	Loan Proceeds	0	21,956	486,775	214,433	17,986	0	0	0	0	0	0	0	0	0	0
	Miscellaneous	0	0	45	0	0	0	0	87	5,060	76	100	0	0	0	0
	Hookup Charges/Connection Fees	5,177	1,583	1,432	1,463	494	600	3,000	0	2,300	7,800	1,800	600	600	600	600
	Water Receipts	532,754	580,798	569,937	559,472	604,931	598,193	624,015	625,515	647,418	715,380	751,149	792,462	836,048	882,030	930,542
	Restoration Fees	630	610	450	385	350	315	295	280	330	245	210	210	210	210	210
	Interfund Transfer - Water Dev Fund	6,000	0	0	0	0	0	0	0	200,000	0	0	0	0	100,000	0
Revenue Total		563,700	659,548	1,121,578	947,543	636,327	606,913	635,310	634,162	866,611	733,638	763,259	803,352	847,019	893,085	1,041,682
Transfer from Rate Stabilization Reserve		0	0	0	0	0	0	10,000	45,000	0	28,000	0	0	0	0	0
Adjusted Revenue Total		563,700	659,548	1,121,578	947,543	636,327	606,913	645,310	679,162	866,611	761,638	763,259	803,352	847,019	893,085	1,041,682
Expenditures:																
	Personal Services	208,845	224,623	197,944	192,462	196,013	196,179	210,513	218,318	253,404	278,674	245,233	257,495	270,369	283,888	298,082
	Materials and Services	151,992	130,404	182,385	135,472	145,775	159,642	200,054	229,857	223,246	218,642	249,036	254,017	259,097	264,279	269,565
	Capital Construction w/loan or grant funding	0	59,398	521,059	377,838	21,996	0	0	0	0	0	0	0	0	0	0
	Interfund Transfer - Repay Admin Wages	0	0	0	0	0	0	0	0	33,000	33,000	33,000	33,000	33,000	33,000	33,000
Total Expenditures		360,837	414,425	901,388	705,772	363,784	355,821	410,567	448,175	509,650	530,316	527,269	544,511	562,466	581,167	567,647
Transfer to Rate Stabilization Account		10,000	52,000	27,000	48,000	79,000	58,000	0	0	126,000	0	3,000	57,000	83,000	110,000	273,000
Adjusted Expenditure Total		370,837	466,425	928,388	753,772	442,784	413,821	410,567	448,175	635,650	530,316	530,269	601,511	645,466	691,167	840,647
Net Operating Income		192,863	193,123	193,190	193,771	193,543	193,092	234,743	230,987	230,961	231,322	232,990	201,841	201,553	201,918	201,035
Other Financing Sources/Uses																
	Debt Service															
	N/A IFA Water/Wastewater Financing Loan	3,043	3,043	3,043	3,114	0	0	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	115,878	115,878	115,878	115,878	115,878
110%	Safe Drinking Water Loan 2008	28,272	28,272	28,272	28,272	28,272	28,272	28,272	28,271	28,272	28,273	28,272	0	0	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	28,567	28,566	28,566	28,566	28,566	28,566
120%	Safe Drinking Water Loan 2017	0	0	0	0	0	0	34,873	31,564	31,565	31,564	33,187	33,187	33,187	33,187	33,187
Total Debt Service		175,756	175,756	175,756	175,827	172,713	207,586	204,276	204,278	204,278	204,282	205,903	177,631	177,631	177,631	177,631
Debt Ratio Coverage Requirement		1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.20	1.10/1.21
Debt Ratio Requirement		192,841	192,841	192,841	192,841	192,841	192,841	234,689	230,717	230,719	230,723	232,669	201,569	201,569	201,569	201,569
Total Capital Outlay/Construction		15,464	0	1,318	72,658	581,037	32,675	0	33,000	63,429	11,194	3,350	111,000	31,500	203,380	265,000
Interfund Transfer In - ARPA SCADA/Backhoe/WCMP									0	(77,000)						
Interfund Transfer In - Equipment Fund		0	0	2,000	0	0	0	0	0	(12,025)	(5,000)	0	0	0	0	0
Net Other Financing Sources/Uses		191,220	175,756	179,074	248,485	753,750	205,388	207,586	237,276	178,682	210,476	209,253	288,631	209,131	381,011	442,631
Net Income(Expense)		1,643	17,367	14,116	(54,714)	(560,207)	(12,296)	27,157	(6,289)	52,279	20,846	23,737	(86,790)	(7,578)	(179,093)	(241,596)
Beginning Fund Balance		333,338	344,981	414,348	455,464	448,750	(32,457)	13,247	30,404	(20,885)	157,394	150,240	176,977	147,187	222,608	153,516
Ending Fund Balance		344,981	414,348	455,464	448,750	(32,457)	13,247	30,404	(20,885)	157,394	150,240	176,977	147,187	222,608	153,516	184,919
Target Fund Balance - 3 months operating expense		90,209	88,757	95,082	81,984	85,447	88,955	102,642	112,044	119,163	124,329	123,567	127,878	132,367	137,042	141,912
Assumptions:																
Population Growth Rate								0	0.50%		0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Interest Rate								0	4.00%		4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Personnel Cost Increase								0	5.00%		5.00%	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%	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)	(33,000)	

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 Actual	5% Rate Increase Estimated	6% Rate Increase Budget	6% Rate Increase Projected	6% Rate Increase Projected	3% Rate Increase Projected	3% Rate Increase Projected	3% Rate Increase Projected	
		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							
Revenues:																	
	Sewer Collection Fees	406,054	424,441	439,638	455,733	471,590	480,315	484,439	505,612	520,213	543,869	576,502	613,975	653,883	676,769	700,456	724,972
	Interest	3,752	3,355	6,635	6,127	2,570	1,725	9,609	15,477	18,686	13,478	11,000	11,000	11,000	11,000	11,000	11,000
	Grants	3,814	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	St. Helens SDCs/Connection Fees	15,352	3,838	4,217	8,846	0	4,232	5,864	0	8,434	38,153	12,651	4,117	4,117	4,117	4,117	4,117
	Miscellaneous	200	11,223	95	200	175	500	650	602	4,735	1,416	1,000	500	500	500	500	500
	Engineering Review Fees	0	0	0	0	0	0	0	0	0	0	500	500	500	500	500	500
	DEQ Clean Water Loan	0	0	0	0	1,903	0	148,548	801,114	0	0	0	0	0	0	250,000	0
	Prior Years' Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transfer in from Sewer Development Fund	0	0	22,000	0	0	0	0	0	0	0	37,000	0	0	0	0	0
Revenue Total		429,172	442,857	472,585	470,906	476,238	486,772	649,110	1,322,805	552,068	596,916	638,653	630,092	670,000	692,886	966,573	741,089
Transfer from Rate Stabilization Account		0	0	0	0	0	56,000	0	0	0	40,000	0	3,000	0	0	0	0
Adjusted Revenue Total		429,172	442,857	472,585	470,906	476,238	542,772	649,110	1,322,805	552,068	636,916	638,653	633,092	670,000	692,886	966,573	741,089
Expenditures:																	
	Personal Services	117,826	140,906	147,130	137,590	140,409	141,145	190,491	181,712	189,714	191,288	175,302	184,067	193,270	202,934	213,081	223,735
	Materials and Services	260,800	221,211	253,199	221,347	205,604	214,509	249,135	276,408	262,386	325,400	323,395	329,863	336,460	343,189	350,053	357,054
	Capital Construction - Loan/Grant Related	0	0	0		1,903	133,277	15,271	801,114	0	0	0	0	0	0	250,000	0
Total Expenditures		378,626	362,117	400,329	358,937	347,916	488,931	454,897	1,259,234	452,100	516,688	498,697	513,930	529,731	546,123	813,134	580,789
Transfer to Rate Stabilization Account		22,000	23,000	18,000	58,000	74,000	0	141,000	10,000	22,000	0	20,000	0	21,000	28,000	35,000	42,000
Adjusted Expenditure Total		400,626	385,117	418,329	416,937	421,916	488,931	595,897	1,269,234	474,100	516,688	518,697	513,930	550,731	574,123	848,134	622,789
Net Operating Income		28,546	57,740	54,256	53,969	54,322	53,841	53,213	53,571	77,968	120,228	119,956	119,162	119,269	118,763	118,439	118,300
Other Financing Sources/Uses																	
105%	DEQ Clean Water Loan 2014	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	27,131	27,131	27,131
105%	DEQ Clean Water Loan 2015	0	26,128	23,364	23,288	23,210	23,131	23,050	22,967	22,883	22,797	22,710	22,530	22,530	22,530	22,530	22,530
105%	DEQ Clean Water Loan 2017	0	0	0	0	0	0	0	0	23,270	64,094	63,893	63,687	63,478	63,264	62,746	62,824
Total Debt Service		27,030	54,186	51,339	51,179	51,014	50,846	50,674	50,497	73,587	114,227	113,838	113,348	113,139	112,925	112,407	112,485
Debt Ratio Coverage Requirement		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	1.05	1.05	1.05
Debt Ratio Requirement		28,382	56,895	53,906	53,738	53,565	53,388	53,208	53,022	77,266	119,938	119,530	119,015	118,796	118,571	118,027	118,109
	Interfund Transfer (In)/Out - Equipment Reserve	0	0	5,000	0	0	0	0	0	(6,690)	(5,000)	0	0	0	0	0	0
	Interfund Transfer Out - General Fund	0	0	0	0	0	0	0	0	127,402	0	0	0	0	0	0	0
	Interfund Transfer In - General Fund ARPA backhoe	0	0	0	0	0	0	0	0	(33,000)	0	0	0	0	0	0	0
	Total Capital Outlay/Construction	7,904	47,189	9,608	675	0	0	0	33,000	43,453	74,094	150,350	0	17,500	0	8,000	0
Net Other Financing Sources/Uses		34,934	101,375	65,947	51,854	51,014	50,846	50,674	83,497	204,752	183,321	264,188	113,348	130,639	112,925	120,407	112,485
Net Income(Expense)		(6,388)	(43,635)	(11,691)	2,115	3,308	2,995	2,539	(29,926)	(126,784)	(63,093)	(144,232)	5,814	(11,370)	5,838	(1,968)	5,815
Beginning Fund Balance		273,606	289,218	268,583	274,892	335,007	412,315	359,310	502,849	482,923	378,139	275,046	150,814	153,628	163,258	197,096	230,128
Ending Fund Balance		289,218	268,583	274,892	335,007	412,315	359,310	502,849	482,923	378,139	275,046	150,814	153,628	163,258	197,096	230,128	277,942
Target Fund Balance - 3 months operating expense		94,657	90,529	100,082	89,734	86,503	88,914	109,907	114,530	113,025	129,172	124,674	128,483	132,433	136,531	140,783	145,197
Assumptions:																	
	Population Growth Rate								0	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
	Interest Rate								0	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
	Personnel Cost Increase								0	5.00%	5.00%	5.00%	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%	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																

Appendix

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.

Budget Resolution

Resolution Adopting the Budget

Council Bill No. 26-1020

RESOLUTION NO 26-1344

A RESOLUTION ADOPTING THE BUDGET, MAKING APPROPRIATIONS, IMPOSING TAXES, AND CATEGORIZING TAXES FOR THE 2026-27 FISCAL YEAR.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COLUMBIA CITY, OREGON.

BE IT RESOLVED that the City Council hereby adopts the budget for fiscal year 2026-27 in the total of \$4,823,562.00. This budget is now on file at the Columbia City City Hall, Columbia City, Oregon.

BE IT FURTHER RESOLVED that the amounts for the fiscal year beginning July 1, 2026, and for the purposes shown below are hereby appropriated:

<u>GENERAL FUND</u>	
<u>Administration Department</u>	
Personal Services	\$ 189,986
Materials and Services	106,202
Capital Outlay	4,500
Total Administration Department	\$ 300,688
<u>Police Department</u>	
Personal Services	\$ 356,313
Materials and Services	78,258
Capital Outlay	20,600
Total Police Department	\$ 455,171
<u>Building Department</u>	
Personal Services	\$ 22,416
Materials and Services	38,285
Capital Outlay	600
Total Building Department	\$ 61,301
<u>Park Department</u>	
Personal Services	\$ 191,611
Materials and Services	37,650
Capital Construction	90,000
Total Park Maintenance Department	\$ 319,261
<u>Non-Departmental</u>	
Contingency	\$ 153,108
Total Non-Departmental	\$ 153,108
TOTAL GENERAL FUND APPROPRIATIONS	\$ 1,289,529
<u>EQUIPMENT RESERVE FUND</u>	
TOTAL EQUIPMENT RESERVE FUND APPROPRIATIONS	\$ 0

<u>STREET FUND</u>	
<u>Street Department</u>	
Personal Services	\$ 68,016
Materials and Services	43,821
Capital Outlay	600
Capital Construction	400,000
Contingency	16,776
TOTAL STREET FUND APPROPRIATIONS	\$ 529,213
<u>STREET DEVELOPMENT FUND</u>	
TOTAL STREET DEVELOPMENT FUND APPROPRIATIONS	\$ 0
<u>PARK DEVELOPMENT FUND</u>	
<u>Park Development Department</u>	
Interfund Transfer Out	\$ 11,000
TOTAL PARK DEVELOPMENT FUND APPROPRIATIONS	\$ 11,000
<u>STORM DRAIN DEVELOPMENT FUND</u>	
TOTAL STORM DRAIN DEVELOPMENT FUND APPROPRIATIONS	\$ 0
<u>WATER FUND</u>	
<u>Water Department</u>	
Personal Services	\$ 245,233
Materials and Services	249,036
Capital Outlay	3,350
Debt Service	205,903
Interfund Transfers Out	33,000
Contingency	74,140
TOTAL WATER FUND APPROPRIATIONS	\$ 810,662
<u>WATER DEVELOPMENT FUND</u>	
TOTAL WATER DEVELOPMENT FUND APPROPRIATIONS	\$ 0
<u>SEWER FUND</u>	
<u>Sewer Department</u>	
Personal Services	\$ 175,302
Materials and Services	323,395
Capital Outlay	3,350
Capital Construction	147,000
Debt Service	113,838
Contingency	74,805
TOTAL SEWER FUND APPROPRIATIONS	\$ 837,690

SEWER DEVELOPMENT FUND

Interfund Transfer Out	\$ 37,000
TOTAL SEWER DEVELOPMENT FUND APPROPRIATIONS	\$ 37,000
 TOTAL APPROPRIATIONS - ALL FUNDS	 \$ 3,515,094
 TOTAL UNAPPROPRIATED AND RESERVE - ALL FUNDS	 \$ 1,308,468
 TOTAL ADOPTED BUDGET 2024-25	 \$ 4,823,562

BE IT FURTHER RESOLVED that the following ad valorem property taxes are hereby imposed for tax year 2026-27 upon the assessed value of all taxable property with the City:

- (1) In the amount of \$1.1346 per \$1,000 of assessed value for permanent rate tax;
- (2) In the amount of \$0.9000 per \$1,000 of assessed value for local option rate tax.

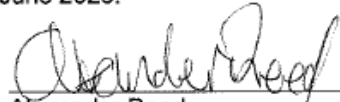
BE IT FURTHER RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

	Subject to the General Government Limitation	Excluded from the Limitation
Permanent Rate Tax	\$1.1346 per \$1,000	
Local Option Rate Tax	\$0.9000 per \$1,000	

Passed by the City Council this 18th day of June 2026, by the following vote:

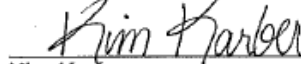
AYES: 5 (REED, FORMAN, THISTLE, QUICK, BLUHM); NAYS: 0; ABSENT: 0;
ABSTAIN: 0

Approved by the Mayor this 22nd day of June 2026.



Alexander Reed
Mayor

ATTEST:



Kim Karber
City Administrator/Recorder

