



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

Adopted Budget

Fiscal Year 2011-12

City of Columbia City, Oregon

VISION STATEMENT

Columbia City is an attractive, peaceful, quiet, friendly community in which residents feel safe, interact closely with each other, and communicate with a responsive City government and staff. It is primarily a residential community, but also contains a variety of easily accessible commercial and recreational opportunities. The City is connected to the Columbia River, to which all residents and visitors enjoy easy access. The two parts of the City on both sides of the highway are connected, but each side retains its distinct character. People can walk safely on the streets and access the River, parks, nature and other amenities. The City also is home to a clean, unobtrusive industrial area that provides jobs to the region and supports City services. Residents enjoy quality municipal services at a fair price.

MISSION STATEMENT

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

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

CITY OF COLUMBIA CITY
2011-12 ANNUAL BUDGET

BUDGET COMMITTEE

CHERYL A. YOUNG
Mayor

City Council

Shannon Fitzgibbons
Josh Fromm
Sally Ann Marson
Casey Wheeler

Citizen Members

Lyle Bluhm
Barbara Gordon
Karen Ladd
Alexander Reed

CITY STAFF

Leahnette Rivers, City Administrator/Recorder
Wallace Thompson, Municipal Judge
Michael McGlothlin, Chief of Police
Micah Rogers, Superintendent of Public Works





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Columbia City
Oregon**

For the Fiscal Year Beginning

July 1, 2010

A stylized, handwritten signature in black ink, likely belonging to the President of the GFOA.

President

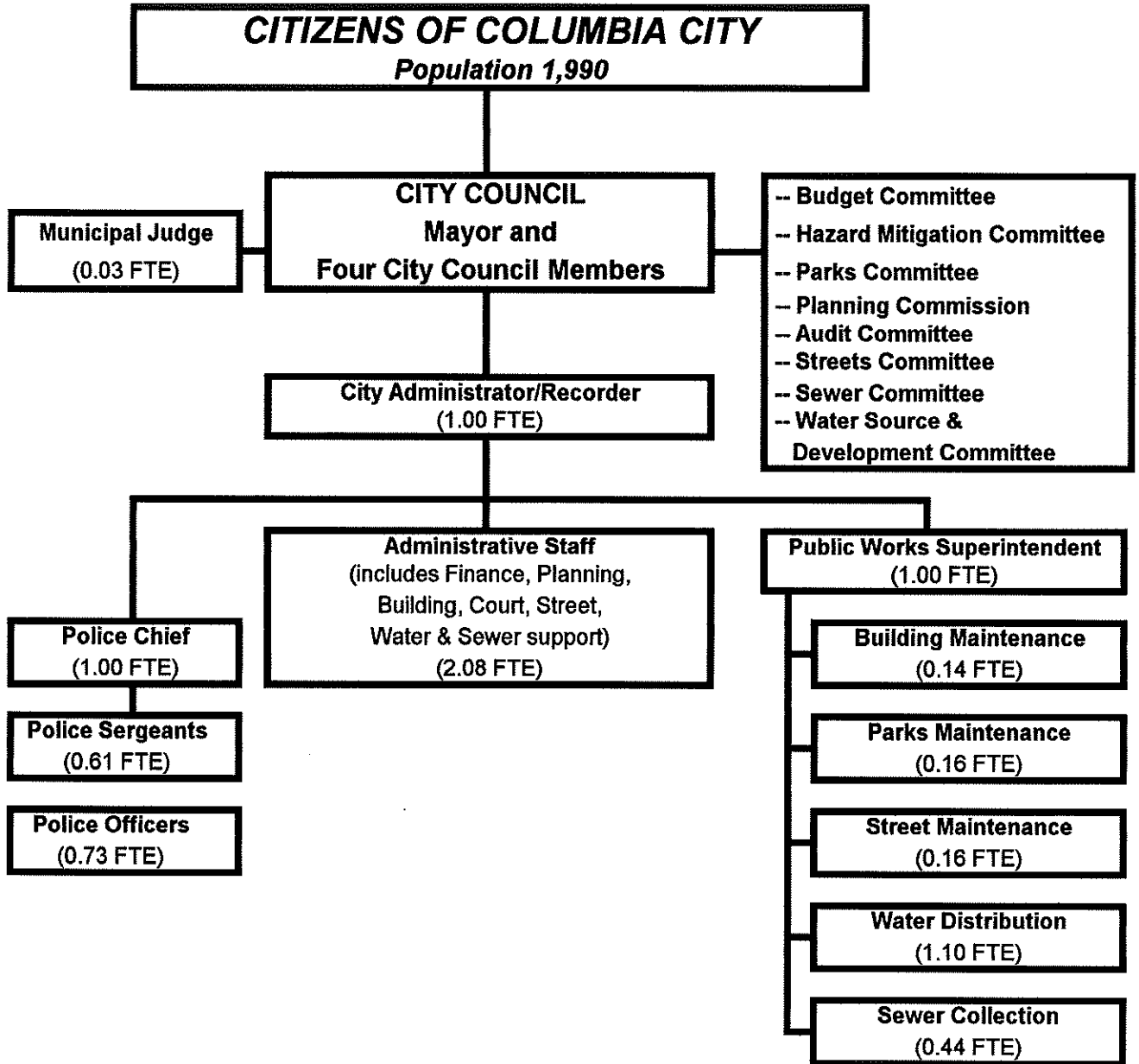
A handwritten signature in black ink, likely belonging to the Executive Director of the GFOA.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Columbia City for its annual budget for the fiscal year beginning July 1, 2010. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



**City of Columbia City
Fiscal Year 2011-12
Organizational Structure**





**City of Columbia City
2011-12 Annual Budget**

TABLE OF CONTENTS

	Page
BUDGET MESSAGE	
Total Budget Requirements	1
Budget Message	2
How to Use the Budget	12
Fund Structure	15
Vision Statement, Mission Statement and Policy Goals and Objectives	16
Budget and Financial Policies	21
Fund Balance Policies	24
Budget Process	25
Budget Calendar	28
 SCHEDULES AND SUMMARIES	
Fund Balance Trends - By Fund Type	29
Fund Balance Analysis	30
Fund Balance Trends - All Funds.	32
Fund Balance Trends - General Fund	33
Fund Balance Trends - Special Revenue Funds	34
Fund Balance Trends - Enterprise Funds	35
Revenue and Other Resources Summary - All Funds	36
Expenditure Summary - All Funds.	37
All Funds Combined Summary	38
Budgeted Expenditures - General Fund by Department	39
Budgeted Expenditures - Special Revenue Funds by Department	40
Budgeted Expenditures - Enterprise Funds by Department	41
Summary of Major Revenues by Fund Type	42
Summary of Expenditures by Fund and Department	43
Capital Outlay Budget	44
Interfund Transfer Detail	45
Computation of Direct and Overlapping Bonded Debt	46
Computation of Legal Debt Margin	47
Debt Maturity Schedules - Annual Payment Obligations	48
Consolidated Tax Rates	49
City and Consolidated Property Tax Trends	50
Property Tax Rate Comparison of Cities within Columbia County	51
City Taxes Levied Per Capita by Cities within Columbia County	52
Personnel Count by Department	53
Personnel Distribution by Department	54
Staffing by Fund and Department.	55
Salary Ranges	56

**City of Columbia City
2011-12 Annual Budget**

TABLE OF CONTENTS

	Page
GENERAL FUND	
Revenue and Other Resources Summary	57
Revenue Trends by Category	58
Revenue and Other Resources	59
Organizational Structure	64
Expenditure Summary by Category	65
Expenditure Summary by Department	66
Administration	67
Police Department	73
Building Department	79
Parks Department	83
Non-Departmental	88
 SPECIAL REVENUE FUNDS	
Equipment Reserve Fund:	
Revenue and Other Resources	89
Planned Equipment Acquisitions	90
Expenditure Detail	92
Street Fund:	
Organizational Structure	93
Revenue and Other Resources Summary	94
Revenue Trends by Category	95
Revenue and Other Resources	96
Expenditure Summary by Category	99
Maintenance and Repair	100
Capital Construction	103
Non-Departmental	104
Street Development Fund:	
Revenue Trends by Category	105
Revenue and Other Resources	106
Expenditure Information	108
Park Development Fund:	
Revenue Trends by Category	109
Revenue and Other Resources	110
Expenditure Information	112
Storm Drain Development Fund:	
Revenue and Other Resources	113
Expenditure Information	115

**City of Columbia City
2011-12 Annual Budget**

TABLE OF CONTENTS

	Page
ENTERPRISE FUNDS	
Water Fund:	
Organizational Structure	117
Revenue and Other Resources Summary	118
Revenue Trends by Category	119
Revenue and Other Resources	120
Expenditure Summary by Category	124
Distribution and Maintenance Department	125
Capital Construction	129
Non-Departmental	130
Water Development Fund:	
Revenue Trends by Category	133
Revenue and Other Resources	134
Expenditure Information	136
Sewer Fund:	
Organizational Structure	137
Revenue and Other Resources Summary	138
Revenue Trends by Category	139
Revenue and Other Resources	139
Expenditure Summary by Category	143
Collection Maintenance Department	144
Capital Construction	148
Non-Departmental	149
Sewer Debt Service Fund:	
Revenue Trends by Category	150
Revenue and Other Resources	151
Expenditure Information	153
Sewer Development Fund:	
Revenue Trends by Category	154
Revenue and Other Resources	155
Expenditure Information	157
CAPITAL IMPROVEMENTS	
2011-12 and 5-Year Capital Program Graphs	159
Summary Spreadsheet 5-Year Capital Improvement Program	160
Park Projects	162
Street Projects	166
Water Projects	175
Sewer Projects	183

**City of Columbia City
2011-12 Annual Budget**

TABLE OF CONTENTS

	Page
COMMUNITY PROFILE	
Map of Columbia City and the State of Oregon	185
Map of Columbia City Limits and Expanded Urban Growth Boundary	186
Community Profile Detail	187
Top Twenty Taxpayers in Columbia City	189
Columbia County Nonfarm Payroll Employment	190
Community Profile	191
LONG TERM FINANCIAL FORECASTING	
Long Term Financial Forecasting Steps	195
Long Term Financial Forecasting Narrative Overview	196
Basis for Proposed Water and Sewer Utility Rate Increases	198
Water Operating Fund Model Forecast	200
Sewer Operating Fund Model Forecast	201
Water Pumped and Sewer Flow History	202
Water and Sewer Revenues vs. Expenditures	203
Water and Sewer Revenue and Expenditure Trends	204
General Fund Revenue and Expenditure Actual and Forecast	205
Police Department Financial History and Projections	206
APPENDIX	
Glossary of Terms	207
Resolution Adopting the Budget, Making Appropriations, and Levying Taxes for the 2011-12 Fiscal Year	214