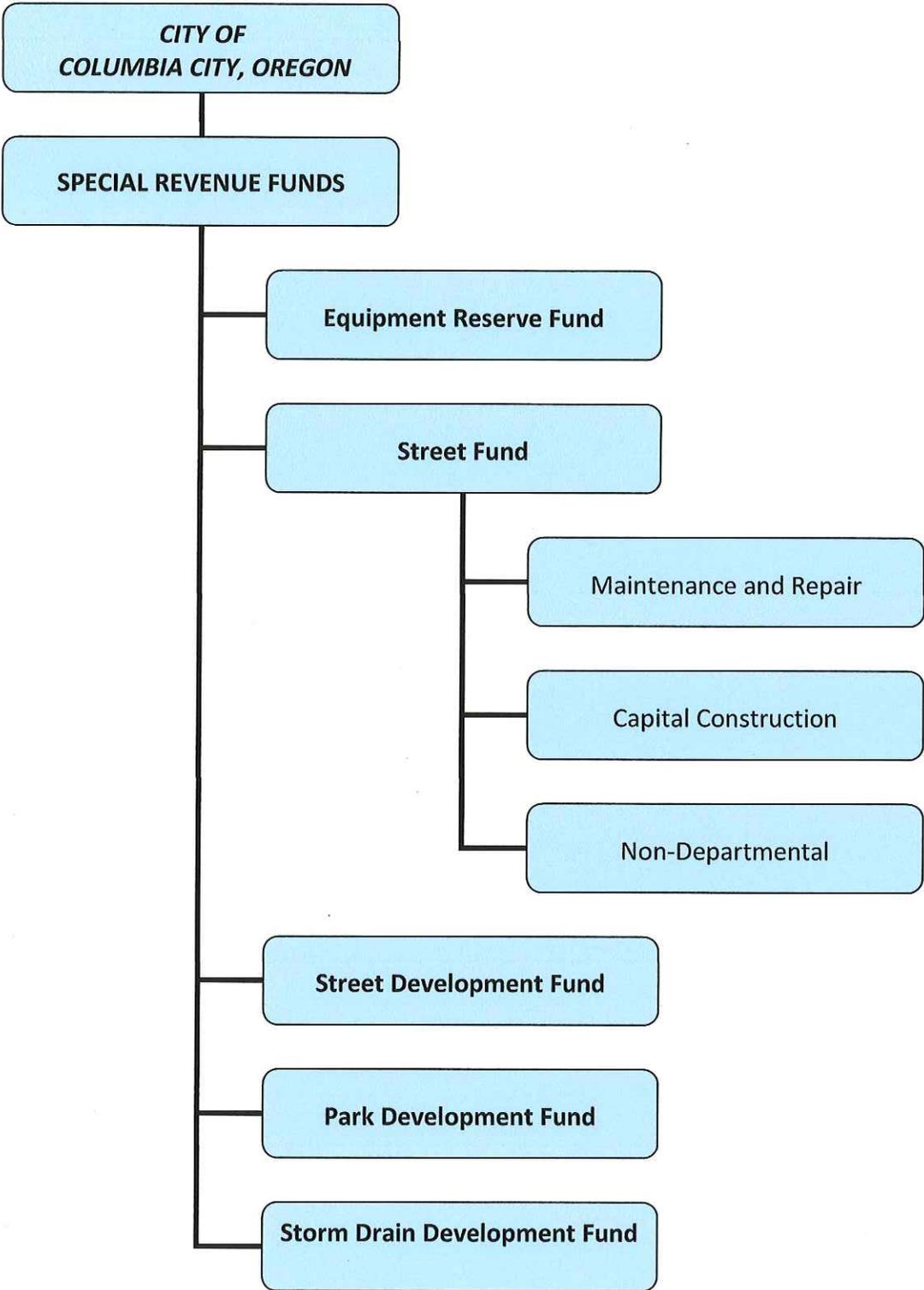




Special Revenue Funds

City of Columbia City
Fiscal Year 2016-17
Special Revenue Fund Structure



**4 City of Columbia City
2016-17 Annual Budget**

**EQUIPMENT RESERVE FUND
REVENUE AND OTHER RESOURCES**

Fund Balance. The funds remaining at year-end are carried forward the following year in the beginning fund balance. This category represents nearly 66% of the Equipment Reserve Fund revenues and other resources. This estimate is based upon the actual beginning fund balance as of July 1, 2015 and the estimated revenues for the current year, less the estimated expenditures for the current year. Transfers out for capital purchases during the current year resulted in a 46% decrease in fund balance from the prior year.

Miscellaneous Revenue. Miscellaneous revenue consists of investment income, and is equal to less than 1% of Equipment Reserve Fund revenues and other resources. Estimates are based upon projected investing power and interest rates.

Interfund Transfers In. The Equipment Reserve Fund accounts for funds reserved to make future equipment purchases. Funds are transferred in from other funds and reserved for specific equipment purchases in accordance with City Council Budget and Financial Policy No. 12 and 13. The transfers in represent the individual department contributions towards future equipment acquisitions. The equipment acquisition schedule can be found on the following pages. Interfund transfers in account for 33% of the Equipment Reserve Fund revenues and other resources.

City of Columbia City 2016-17 Budget

		EQUIPMENT RESERVE FUND REVENUES AND OTHER RESOURCES DETAIL						
Line Item	Account Description	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Estimated	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
02	FUND BALANCE							
271000	Beginning Fund Balance	60,862	69,838	89,778	89,804	48,794	48,794	48,794
	TOTAL FUND BALANCE	60,862	69,838	89,778	89,804	48,794	48,794	48,794
	MISCELLANEOUS REVENUE							
361000	Interest	377	429	300	490	250	250	250
	TOTAL MISCELLANEOUS REVENUE	377	429	300	490	250	250	250
	INTERFUND TRANSFERS IN							
395000	From General Fund - Administration	0	1,879	0	0	0	0	0
390000	From General Fund - Police	7,500	7,500	0	0	15,000	15,000	15,000
391000	From General Fund - Parks	0	0	0	0	8,700	8,700	8,700
392000	From Street Fund	0	11,912	0	0	1,000	1,000	1,000
393000	From Water Fund	5,100	0	0	0	0	0	0
394000	From Sewer Fund	3,000	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS IN	15,600	21,291	0	0	24,700	24,700	24,700
	TOTAL REVENUES & OTHER RESOURCES	76,839	91,558	90,078	90,294	73,744	73,744	73,744

**EQUIPMENT RESERVE FUND
PLANNED EQUIPMENT ACQUISITIONS**

DESCRIPTION	DEPARTMENT	2016/17	2017/18	2018/19	2019/20
Copier/Fax/Scanner	Administration				
Copier/Fax/Scanner	Police Department				
Copier/Fax/Scanner	Building Inspection				
Copier/Fax/Scanner	Street Maintenance				
Copier/Fax/Scanner	Water Distribution				
Copier/Fax/Scanner	Sewer Collection				
Kubota Tractor	Park Maintenance		24,000		
Kubota Tractor	Street Maintenance		6,000		
Pickup Truck	Park Maintenance				2,500
Pickup Truck	Street Maintenance				2,500
Pickup Truck	Water Distribution				7,500
Pickup Truck	Sewer Collection				4,000
Police Car	Police Department		31,000		
Skidsteer	Park Maintenance			6,000	
Skidsteer	Street Maintenance			6,000	
Skidsteer	Water Distribution			6,000	
Skidsteer	Sewer Collection			6,000	
TOTALS		0	61,000	24,000	16,500

RESERVE REQUIREMENTS

FUND	DEPARTMENT	2016/17	2017/18	2018/19	2019/20
General Fund	Administration	0	0	0	0
	Police Department	0	31,000	0	0
	Building Inspection	0	0	0	0
	Park Maintenance	0	24,000	6,000	2,500
Street Fund	Street Maintenance	0	6,000	6,000	2,500
Water Fund	Water Distribution	0	0	6,000	7,500
Sewer Fund	Sewer Collection	0	0	6,000	4,000
TOTALS		0	61,000	24,000	16,500

2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	TOTAL
	4,200					4,200
	600					600
	600					600
	600					600
	3,000					3,000
	3,000					3,000
						24,000
						6,000
					2,500	5,000
					2,500	5,000
					7,500	15,000
					4,000	8,000
	39,000		35,000			105,000
						6,000
						6,000
						6,000
						6,000
0	51,000	0	35,000	0	16,500	204,000

2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	TOTAL
0	4,200	0	0	0	0	4,200
0	39,600	0	35,000	0	0	105,600
0	600	0	0	0	0	600
0	0	0	0	0	2,500	35,000
0	600	0	0	0	2,500	17,600
0	3,000	0	0	0	7,500	24,000
0	3,000	0	0	0	4,000	17,000
0	51,000	0	35,000	0	16,500	204,000

**City of Columbia City
2016-17 Annual Budget**

FUND: EQUIPMENT RESERVE FUND

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

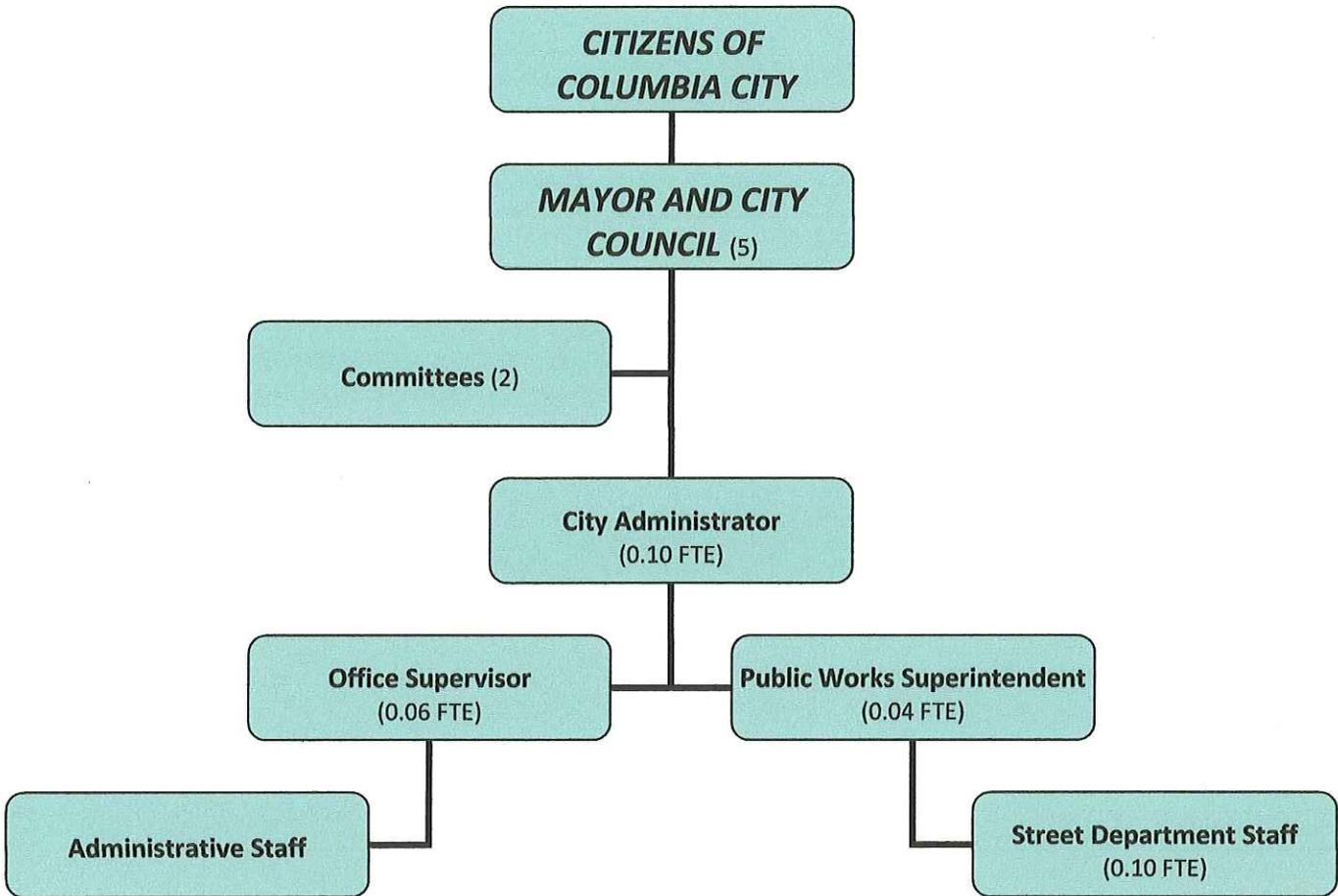
The Equipment Reserve Fund accounts for funds reserved to meet the future equipment needs of the various City departments. Specific equipment needs are identified for the next 10 years on the equipment acquisition schedule, which can be found on the previous pages.

Funds will be reserved for future equipment purchases.

City of Columbia City 2016-17 Budget

		EQUIPMENT RESERVE FUND						
		EXPENDITURE DETAIL						
Line	Account Description	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
Item		Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
02								
06	INTERFUND TRANSFERS OUT							
	807000 To General Fund - Police	0	0	17,500	17,500	0	0	0
	807100 To General Fund - Administration	0	0	3,000	3,000	0	0	0
	807200 To General Fund - Parks	7,000	0	0	0	0	0	0
	807500 To Street Fund	0	0	12,000	12,000	0	0	0
	807600 To Water Fund	0	891	4,500	4,500	0	0	0
	807700 To Sewer Fund	0	863	4,500	4,500	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	7,000	1,754	41,500	41,500	0	0	0
08	RESERVE							
	920000 Reserve for Administration	0	0	5,120	5,149	5,167	5,167	5,167
	930000 Reserve for Police	0	0	14,176	14,238	29,338	29,338	29,338
	935000 Reserve for Building	0	0	714	717	720	720	720
	940000 Reserve for Parks	0	0	10,546	10,593	19,358	19,358	19,358
	950000 Reserve for Streets	0	0	5,141	5,162	6,182	6,182	6,182
	960000 Reserve for Water	0	0	6,467	6,494	6,516	6,516	6,516
	970000 Reserve for Sewer	0	0	6,414	6,441	6,463	6,463	6,463
	TOTAL RESERVE	0	0	48,578	48,794	73,744	73,744	73,744
	TOTAL EQUIPMENT RESERVE FUND	7,000	1,754	90,078	90,294	73,744	73,744	73,744

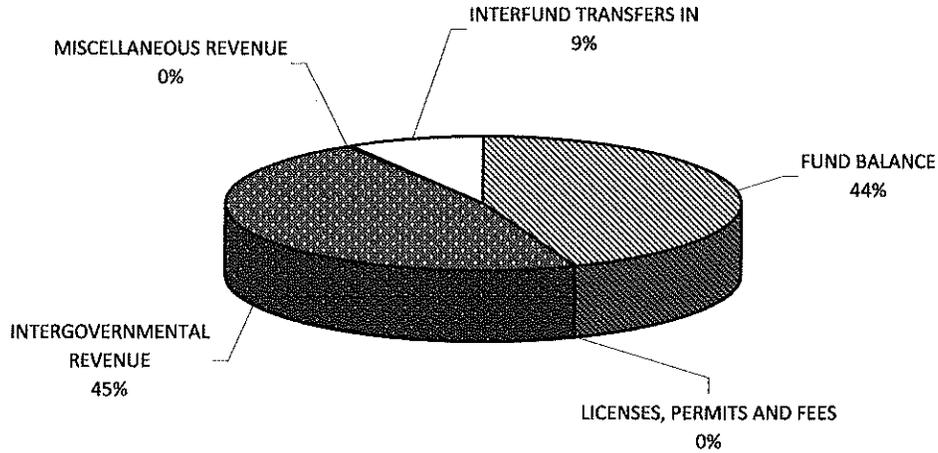
City of Columbia City
Fiscal Year 2016-17
Organizational Structure
Street Fund



Street Department Activities:

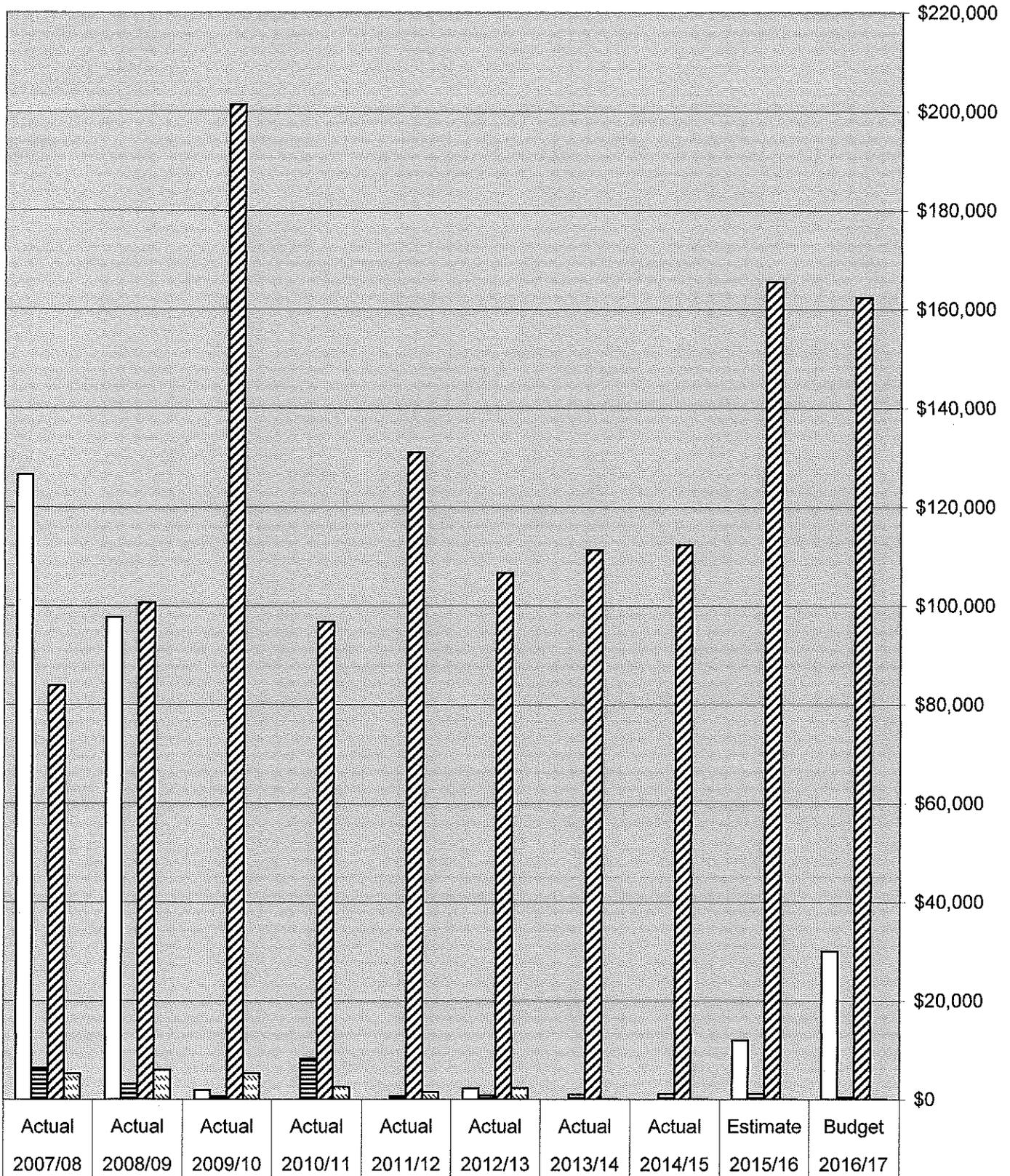
- Signage
- Lighting
- Sweeping
- Striping
- Open Ditch Cleaning
- Drywell Maintenance
- Markings
- Utility Locates
- Customer Service
- Street, Storm, Curb, Sidewalk, Lighting & Bike Path Construction

2016-17 STREET FUND REVENUES & OTHER RESOURCES
 Intergovernmental revenues represent the largest revenue source



STREET FUND REVENUES AND OTHER RESOURCES SUMMARY							
Account Description	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Estimated	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
FUND BALANCE	140,102	187,657	188,949	183,226	152,539	152,539	152,539
LICENSES, PERMITS AND FEES	30	30	30	60	90	90	90
INTERGOVERNMENTAL REVENUE	111,261	112,346	162,149	165,604	162,354	162,354	162,354
MISCELLANEOUS REVENUE	1,011	1,056	1,000	1,184	450	450	450
INTERFUND TRANSFERS IN	0	0	12,000	12,000	30,000	30,000	30,000
GRAND TOTAL REVENUES & OTHER RESOURCES	252,404	301,089	364,128	362,074	345,433	345,433	345,433

Street Fund Revenue Trends By Category



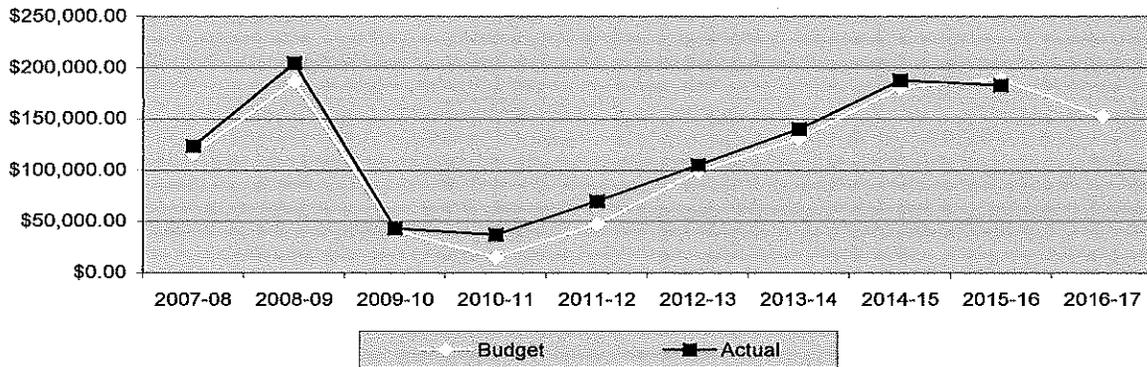
Licenses, Permits and Fees
 Intergovernmental Revenue
 Miscellaneous Revenue
 Interfund Transfers In

**City of Columbia City
2016-17 Annual Budget**

**STREET FUND
REVENUE AND OTHER RESOURCES**

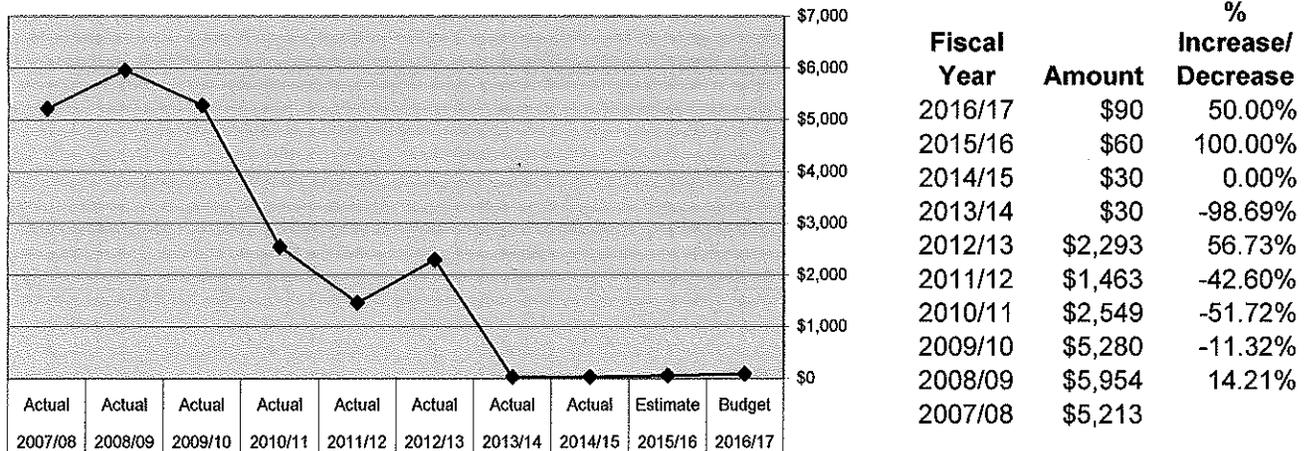
Fund Balance. The funds remaining at year-end are carried forward the following year in the beginning fund balance. This category is equal to 44% of the Street Fund revenues and other resources this year. This estimate is based upon the actual beginning fund balance as of July 1, 2015 and the estimated revenues for the current year, less the estimated expenditures for the current year. The 19% drop in fund balance can be attributed to an investment in capital construction during the current year.

**FUND BALANCE
LAST TEN FISCAL YEARS**



Licenses, Permits and Fees. Driveway access permits are issued for encroachments into the City's street right-of-ways. Engineering fees are paid by developers. Licenses, permits and fees are equal to less than 1% of Street Fund revenue and other resources.

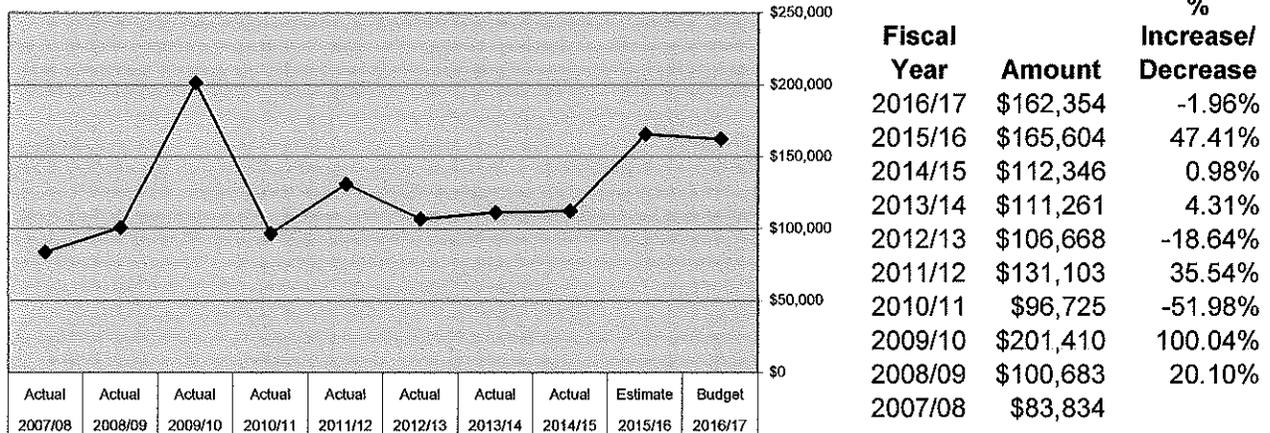
Licenses, Permits and Fees Revenue



HOUSING STARTS									
10-YEAR TREND - CALENDAR YEARS									
2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
34	10	5	0	0	1	1	1	2	0

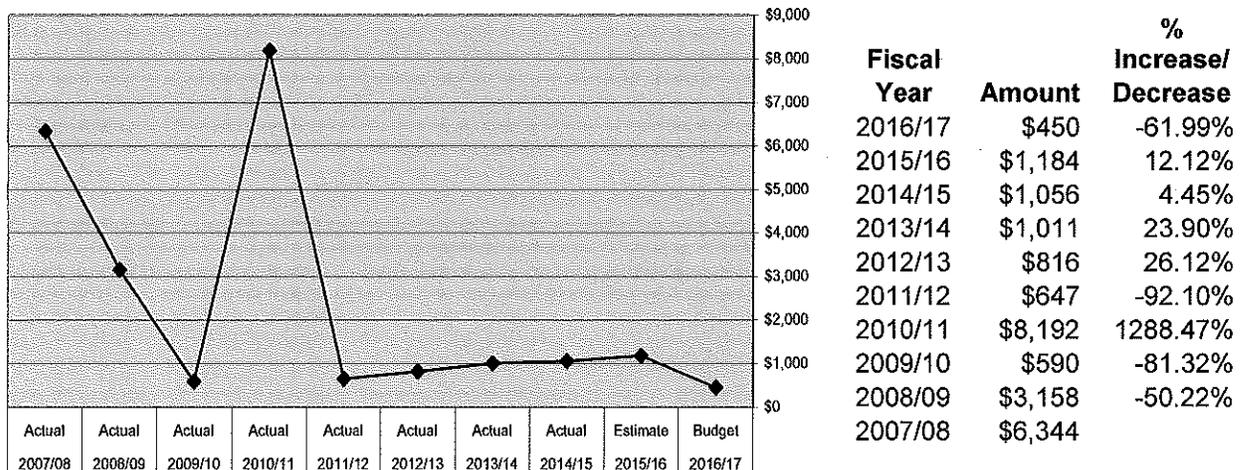
Intergovernmental Revenue. The State of Oregon collects gasoline taxes and distributes a portion of the tax collected to the City based on population. Projected increases in state highway tax are attributable to the League of Oregon Cities projected apportionment rate, past receipts, and the Portland State University's population estimate for the City. The City anticipates a grant award under the Special City Allotment (SCA) Program during the coming year, which will be used to complete a pavement widening and restoration project. Intergovernmental revenues account for 45% of Street Fund revenues and other resources.

Intergovernmental Revenue



Miscellaneous Revenue. Miscellaneous revenue consists primarily of investment income, and is equal to less than 1% of Street Fund revenues and other resources. Estimates are based upon projected investing power and interest rates.

Miscellaneous Revenue



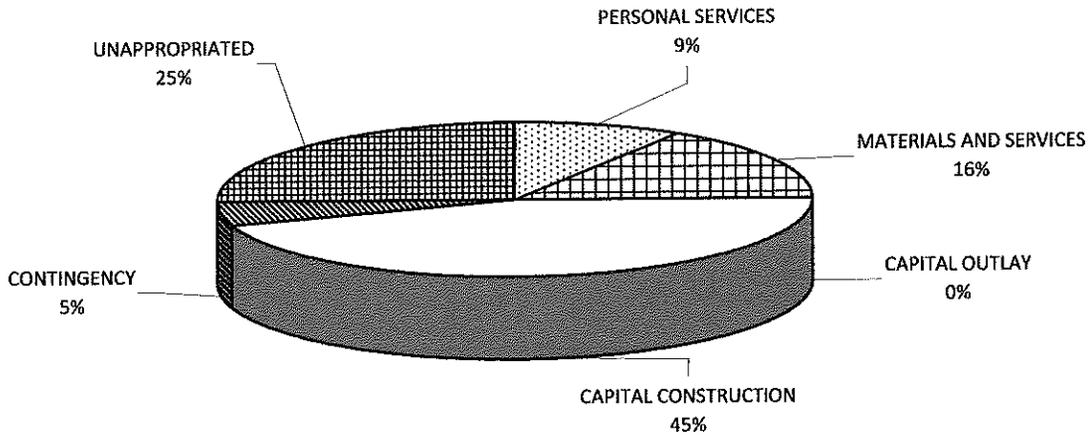
Interfund Transfers In. The interfund transfer in represents a contribution from the Street Development Fund towards the L Street Improvements project. Interfund transfers in represent 9% of Street Fund revenues and other resources.

City of Columbia City 2016-17 Budget

		STREET FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line Item	Account Description	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Estimated	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
05	FUND BALANCE							
271000	Beginning Fund Balance	140,102	187,657	188,949	183,226	152,539	152,539	152,539
	TOTAL FUND BALANCE	140,102	187,657	188,949	183,226	152,539	152,539	152,539
	LICENSES, PERMITS AND FEES							
322600	Driveway Access Permit Fees	30	30	30	60	90	90	90
	TOTAL LICENSES, PERMITS AND FEES	30	30	30	60	90	90	90
	INTERGOVERNMENTAL REVENUE							
331400	SCA Grant	0	0	50,000	50,000	50,000	50,000	50,000
335400	State Highway Tax	111,261	112,346	112,149	115,604	112,354	112,354	112,354
	TOTAL INTERGOVERNMENTAL REVENUE	111,261	112,346	162,149	165,604	162,354	162,354	162,354
	MISCELLANEOUS REVENUE							
361000	Interest	893	1,056	900	1,038	350	350	350
365300	Miscellaneous	118	0	100	146	100	100	100
	TOTAL MISCELLANEOUS REVENUE	1,011	1,056	1,000	1,184	450	450	450
	INTERFUND TRANSFERS IN							
390100	Transfer in from Street Development Fund	0	0	0	0	30,000	30,000	30,000
390200	Transfer in from Equipment Reserve Fund	0	0	12,000	12,000	0	0	0
	TOTAL INTERFUND TRANSFERS IN	0	0	12,000	12,000	30,000	30,000	30,000
	TOTAL REVENUES & OTHER RESOURCES	252,404	301,089	364,128	362,074	345,433	345,433	345,433

2016-17 STREET FUND EXPENDITURES

Capital construction projects represent the largest expense



STREET FUND EXPENDITURE SUMMARY BY CATEGORY							
Account Description	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Estimated	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
PERSONAL SERVICES	38,153	31,305	29,888	27,176	31,338	31,338	31,338
MATERIALS AND SERVICES	30,353	60,614	86,846	57,491	54,377	54,377	54,377
CAPITAL OUTLAY	0	1,031	21,868	21,868	268	268	268
CAPITAL CONSTRUCTION	1,047	8,193	103,000	103,000	155,000	155,000	155,000
INTERFUND TRANSFERS OUT	0	11,912	0	0	1,000	1,000	1,000
CONTINGENCY	0	0	35,020	0	17,143	17,143	17,143
UNAPPROPRIATED	0	0	87,506	0	86,307	86,307	86,307
GRAND TOTAL EXPENDITURES	69,553	113,055	364,128	209,535	345,433	345,433	345,433

**City of Columbia City
2016-17 Annual Budget**

FUND: STREET

DEPARTMENT: MAINTENANCE AND REPAIR

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

The City's street system consists of approximately 13.58 miles of paved streets. The Street Department is responsible for the construction and daily operation and maintenance of City streets, including street signing, lighting, sidewalks, bike paths, storm drainage, open ditch cleaning, sweeping and utility locates.

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

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

Personal service costs include scheduled step increases and a 2% cost of living adjustment. Capital costs represent this department's share of an upgrade to financial software.

Street Maintenance & Repair Performance Measures	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Inputs:				
City Administrator/Recorder	0.10	0.10	0.10	0.10
Supervisor/Accounting Clerk	0.06	0.06	0.06	0.06
Public Works Superintendent	0.08	0.05	0.03	0.04
Utility Worker II	0.13	0.10	0.06	0.04
Utility Worker I	0.03	0.00	0.00	0.04
Utility Worker	0.04	0.03	0.02	0.02
Number of Full Time Equivalent (FTEs)	0.44	0.34	0.27	0.30
Department Operating Expenditures	\$68,506	\$91,919	\$84,667	\$85,715
Outputs:				
Work Orders Completed	25	20	23	25
ROW Permits Issued	7	2	5	5
Street Committee Meetings	1	1	1	1
Miles of Paved Streets	13.58	13.58	13.75	13.75
New Street Lights Installed	0	0	1	1
Street Light Fixtures Replaced	0	0	2	3
Number of Street Lights Repaired	48	24	10	20
Linear Feet of Crack Seal Work Performed	0	28,572	0	0

Street Maintenance & Repair Performance Measures	Actual 2013-14	Actual 2014-15	Estimate 2015-16	Budget 2016-17
Outputs (continued):				
Square Feet of Pavement Overlay Work	0	0	13,970	44,950
Streets Swept	7 times	8 times	7 times	7 times
Street Striping Completed	No	Yes	No	Yes
Measures of Efficiency and Effectiveness:				
Percent of Roads Plowed/Sanded Within 6 Hours of Event	90%	90%	90%	90%
Number of Road Miles Maintained Per FTE	30.86	39.94	50.93	45.83
Average Customer Satisfaction Rating 1=Poor, 5=Excellent	4.00	3.90	4.10	4.25
Department Operating Expenditures Per Capita	\$35.22	\$47.26	\$43.31	43.84

DEPARTMENT ACCOMPLISHMENTS IN 2015-16:

- Secured a \$50,000 Special City Allotment Grant for widening and refurbishment improvements to L Street
- Graded and re-graded alleyways and replaced street signs and traffic signs as needed during the year.
- Patched and repaired various streets throughout the year.
- Completed several improvements to the storm system.
- Performed routine street sweeping, striping and storm maintenance.

DEPARTMENT OBJECTIVES FOR 2016-17:

To investigate and pursue alternative funding opportunities for street maintenance and improvements as identified in the City's Five Year Capital Improvement Program and Transportation Systems Plan and in accordance with 2016-17 Policy Goal and Objective 2F adopted by Council. Target date: Ongoing.

To communicate with the City Council in the form of a monthly activities report and with the citizens through the City's newsletter and website as well as through Facebook and Twitter. Target date: Ongoing.

To seek funding for and complete pavement restoration work on Sixth Street between H and K Streets in accordance with the City's Five-Year Capital Improvement Program and 2016-17 Policy Goal and Objective 2A adopted by Council. Target date: June 2017.

To complete pavement restoration work on Sixth Street between Pacific and Lincoln Streets in accordance with the City's Five-Year Capital Improvement Program and 2016-17 Policy Goal and Objective 2A adopted by Council. Target date: June 30, 2017.

To replace several failing wooden light posts and old mercury vapor light fixtures with new LED streetlights on aluminum posts. Target date: June 30, 2017.

To develop a Debris Management Plan to accompany the City's Emergency Operations Plan. Target date: June 2017.

To complete a detailed City-wide Street System Inventory as outlined in 2016-17 Policy Goal and Objective 2C adopted by Council. Target date: June 2017.

To complete routine storm facility cleaning and maintenance activities as outlined in 2016-17 Policy Goal and Objective 2B established by Council. Target date: June 2017.

City of Columbia City 2016-17 Budget

STREET FUND								
EXPENDITURE DETAIL								
MAINTENANCE AND REPAIR DEPARTMENT								
Line		2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
05								
01	PERSONAL SERVICES							
110000	Regular Services	25,146	21,384	18,307	17,772	19,650	19,650	19,650
120000	Extra Labor	1,033	668	557	670	568	568	568
130000	Overtime	547	244	400	158	500	500	500
210000	Group Insurance	5,809	4,351	4,387	3,300	4,206	4,206	4,206
220000	Social Security	2,025	1,685	1,531	1,404	1,650	1,650	1,650
230000	Retirement Contributions	3,002	2,617	3,369	3,132	3,494	3,494	3,494
250000	Unemployment Compensation	159	19	20	18	22	22	22
260000	Workers' Compensation	432	337	574	350	392	392	392
295000	Accrued Leave	0	0	743	372	856	856	856
	TOTAL PERSONAL SERVICES	38,153	31,305	29,888	27,176	31,338	31,338	31,338
02	MATERIALS AND SERVICES							
331000	Auditing Services	469	289	298	594	612	612	612
333000	Legal Services	0	9	420	240	420	420	420
334000	Engineering Services	0	0	664	332	1,000	1,000	1,000
335000	Other Contractual Services	10,148	8,867	12,044	12,826	13,211	13,211	13,211
431000	Building Maintenance	146	227	309	150	300	300	300
432000	Equipment Maintenance	1,906	393	596	754	1,000	1,000	1,000
435000	Vehicle Maintenance	26	222	392	954	400	400	400
435100	Streetlight Maintenance	3,046	3,026	3,110	716	3,250	3,250	3,250
440000	Rental Fees	0	0	515	120	500	500	500
451000	Street Surface Preservation/Resurfacing	0	30,000	50,000	25,000	15,000	15,000	15,000
520000	Insurance and Bonds	1,476	1,725	1,777	1,999	2,059	2,059	2,059
540000	Legal Notices	0	0	212	107	220	220	220
581000	Travel and Training	3	0	103	52	150	150	150
583000	Dues, Subscriptions, Programs	118	90	266	133	266	266	266
611000	Office Supplies	159	209	256	218	270	270	270
612000	Postage	131	141	247	247	254	254	254
613000	Telephone and Internet Services	772	767	783	735	785	785	785
614000	Signs	435	1,628	1,462	731	1,500	1,500	1,500
615000	Materials and Supplies	2,513	4,218	4,354	3,044	4,400	4,400	4,400
616000	Uniforms	0	0	52	26	50	50	50
622000	Electricity	7,849	7,933	8,164	6,944	7,930	7,930	7,930
626000	Gasoline	1,131	786	796	492	750	750	750
660000	Miscellaneous	25	84	26	1,077	50	50	50
	TOTAL MATERIALS AND SERVICES	30,353	60,614	86,846	57,491	54,377	54,377	54,377
03	CAPITAL OUTLAY							
741000	Equipment	0	1,031	21,868	21,868	268	268	268
	TOTAL CAPITAL OUTLAY	0	1,031	21,868	21,868	268	268	268
	TOTAL MAINTENANCE & REPAIR DEPT.	68,506	92,950	138,602	106,535	85,983	85,983	85,983

**City of Columbia City
2016-17 Annual Budget**

FUND: STREET

DEPARTMENT: CAPITAL CONSTRUCTION

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

This activity accounts for the construction of City streets, sidewalks and storm drains.

This year's appropriations are described as follows, and are consistent with the City's Five-Year Capital Improvement Program:

Pavement Widening and Restoration Project - Sixth Street (between H and K Streets). Project involves repair of failed pavement areas, grade adjustments, pre-leveling uneven pavement areas, the installation of geotextile engineered paving mat and associated tack coat, taper grinding, pavement widening, storm system improvements and an asphaltic concrete overlay. The project is conditioned upon a successful grant award under the Special City Allotment (SCA) Program. Estimated cost: \$110,000.

Sixth Street Pavement Restoration Project (Pacific to Lincoln Streets). Project involves the repair of failed pavement areas, pre-leveling uneven pavement areas, the installation of geotextile engineered paving mat and associated tack coat, taper grinding, and an asphaltic concrete overlay. Estimated cost: \$35,000.

Streetlight Improvements. Project involves the replacement of failing wooden streetlight poles and lighting fixtures in the northwest part of the City with new LED cobra-head style lighting fixtures. Estimated cost: \$10,000.

This project is described in greater detail in the [Capital Improvements](#) section of this document.

DEPARTMENT ACCOMPLISHMENTS IN 2015-16:

The Department plans to complete the L Street Pavement Widening/Restoration Project (Second to Fourth Streets), which includes some paving in an unpaved section of Third Street, prior to June 30, 2016.

City of Columbia City 2016-17 Budget

		STREET FUND EXPENDITURE DETAIL CAPITAL CONSTRUCTION DEPARTMENT				2016-17	2016-17	2016-17
Line Item	Account Description	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Estimated	Proposed	Approved	Adopted
05								
04	CAPITAL CONSTRUCTION							
751200	Sixth Street Improvements (H to K)	0	0	0	0	110,000	110,000	110,000
751300	Sixth Street Restoration (Pacific to Lincoln)	0	0	0	0	35,000	35,000	35,000
751400	Streetlight Improvements	0	8,193	0	0	10,000	10,000	10,000
751500	"L" Street Improvements (Second to Fourth)	1,047	0	103,000	103,000	0	0	0
	TOTAL CAPITAL CONSTRUCTION	1,047	8,193	103,000	103,000	155,000	155,000	155,000
	TOTAL CAPITAL CONSTRUCTION DEPT.	1,047	8,193	103,000	103,000	155,000	155,000	155,000

**City of Columbia City
2016-17 Annual Budget**

FUND: STREET

DEPARTMENT: NON-DEPARTMENTAL

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

This budget provides for Street Fund appropriations that cannot be accounted for in other departments.

The interfund transfer out to the Equipment Reserve Fund represents funds to be reserved for future Street Fund equipment needs in accordance with City Council Budget and Financial Policy No. 13.

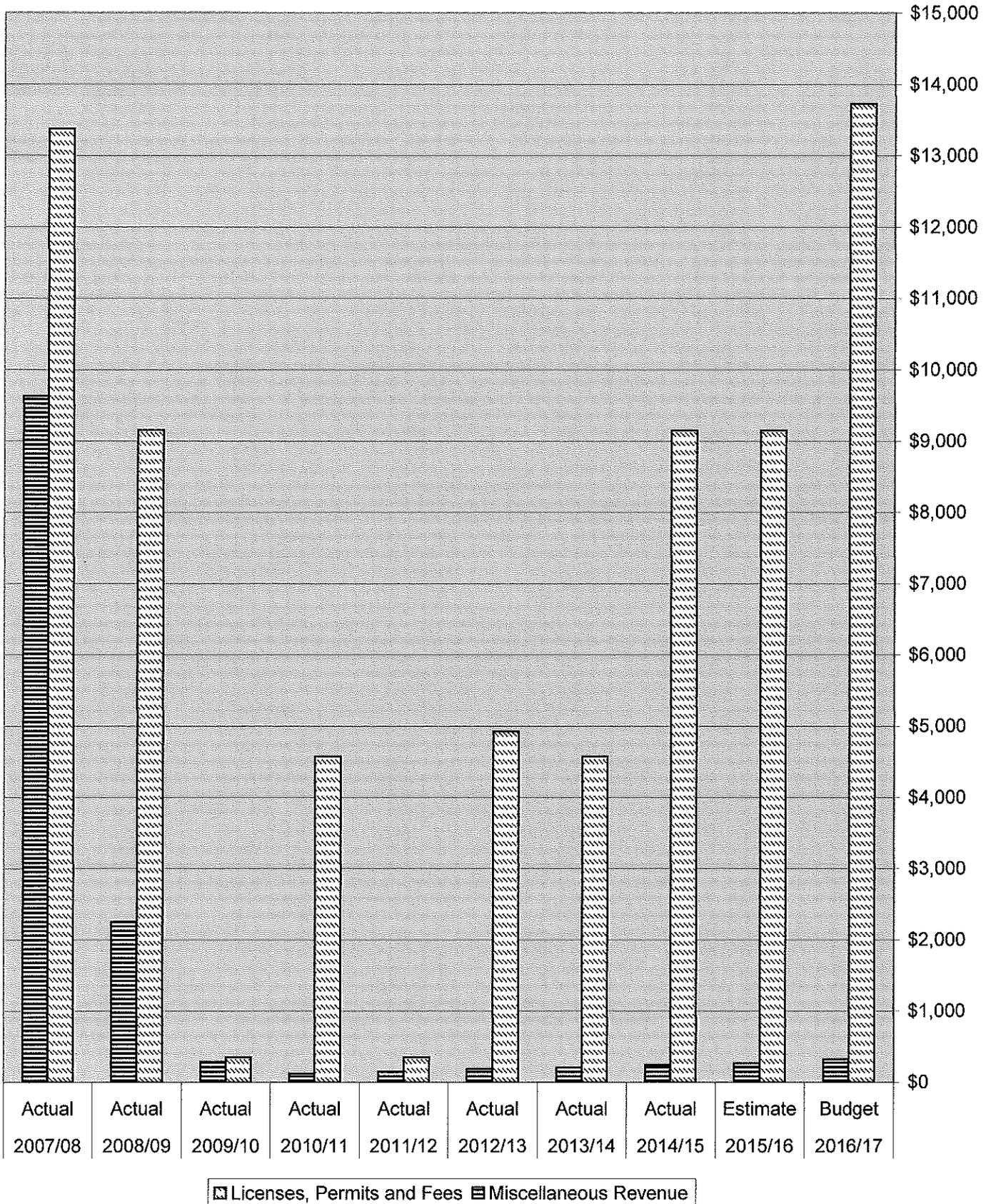
In accordance with Budget and Financial Policy Number 2, contingency funds equal to 20% of the Street Fund's operating expenditures are provided to cover unforeseen expenditures which may occur during the 2016-17 fiscal year.

An undesignated ending fund balance equal to 25% of Street Fund appropriations is provided to ensure that an adequate working capital balance is maintained.

City of Columbia City 2016-17 Budget

		STREET FUND EXPENDITURE DETAIL NON-DEPARTMENTAL						
Line Item	Account Description	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Estimated	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
05								
06	INTERFUND TRANSFERS OUT							
807000	Transfer out to Equipment Reserve Fund	0	11,912	0	0	1,000	1,000	1,000
	TOTAL INTERFUND TRANSFERS OUT	0	11,912	0	0	1,000	1,000	1,000
07	CONTINGENCY							
900000	Contingency	0	0	35,020	0	17,143	17,143	17,143
	TOTAL CONTINGENCY	0	0	35,020	0	17,143	17,143	17,143
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	87,506	0	86,307	86,307	86,307
	TOTAL UNAPPROPRIATED	0	0	87,506	0	86,307	86,307	86,307
	TOTAL NON-DEPARTMENTAL	0	11,912	122,526	0	104,450	104,450	104,450
	TOTAL STREET FUND	69,553	113,055	364,128	209,535	345,433	345,433	345,433

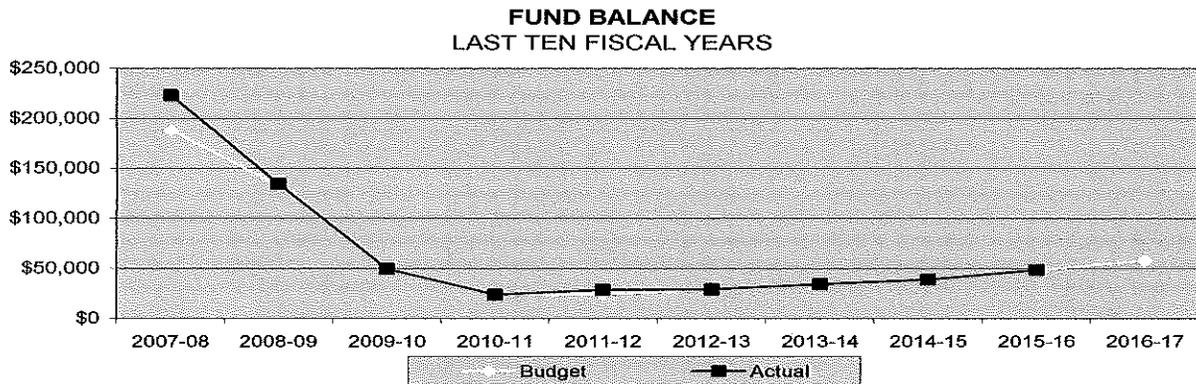
Street Development Fund Revenue Trends By Category



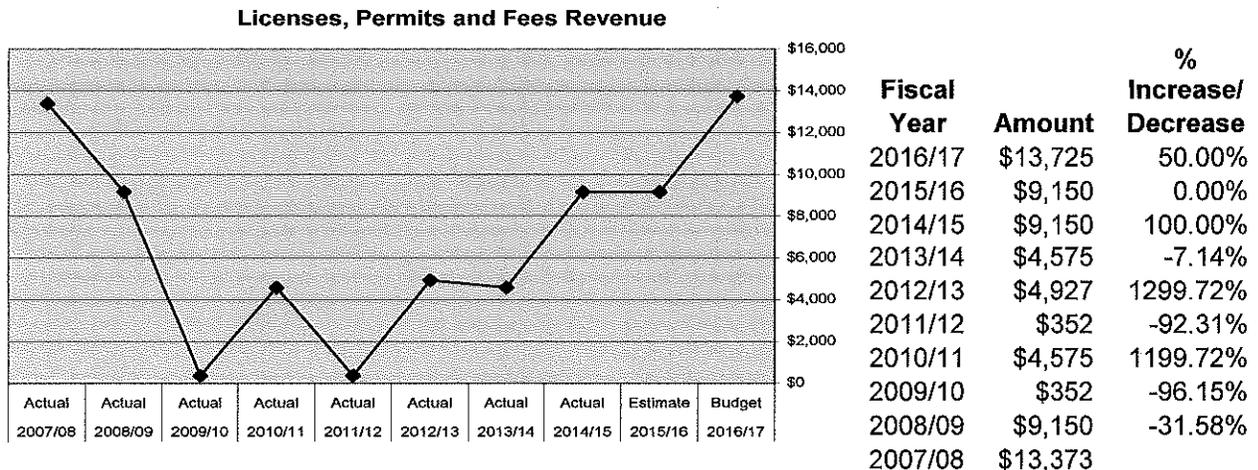
**City of Columbia City
2016-17 Annual Budget**

**STREET DEVELOPMENT FUND
REVENUE AND OTHER RESOURCES**

Fund Balance. The funds remaining at year-end are carried forward the following year in the beginning fund balance. This category is equal to nearly 80% of the Street Development Fund revenues and other resources. This estimate is based upon the actual beginning fund balance as of July 1, 2015 and the estimated revenues for the current year, less the estimated expenditures for the current year. The collection of system development fees led to the 19% increase in fund balance during the past year.

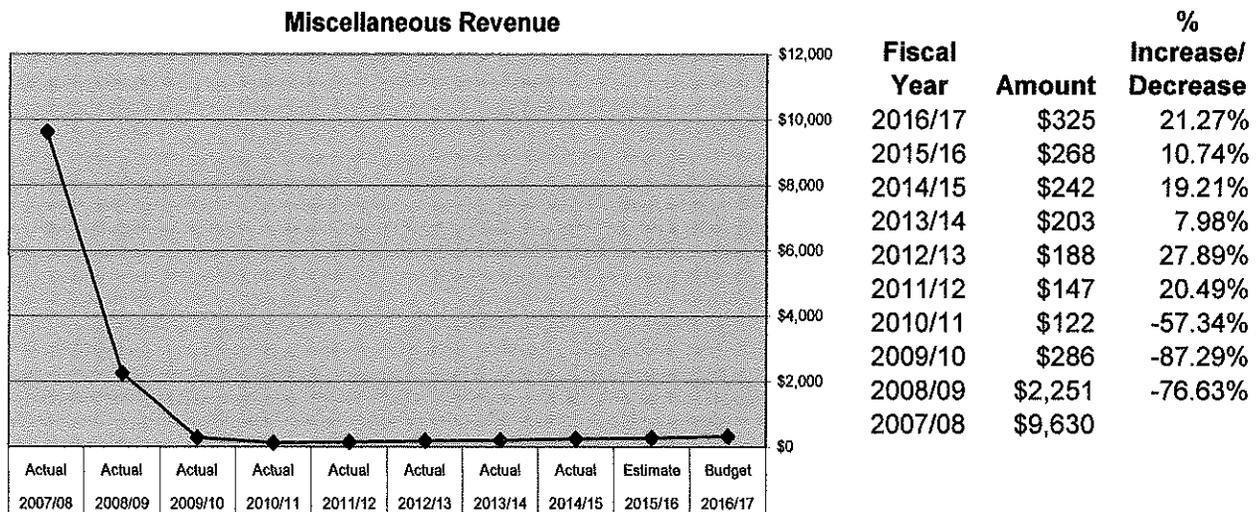


Licenses, Permits and Fees. System development charges are collected during new construction. Revenue estimates are based upon an estimate of the number of building permits that will be issued during the year. This estimate is arrived at considering the past issuance of building permits, the lands available for development, and the local economy. Three housing starts are anticipated in the coming year. Licenses, Permits and Fees represent 19% of Street Development Fund revenues and other resources.



HOUSING STARTS 10-YEAR TREND - CALENDAR YEARS									
2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
34	10	5	0	0	1	1	1	2	0

Miscellaneous Revenue. Miscellaneous revenue consists of investment income, and is equal to less than 1% of Street Development Fund revenues and other resources. Estimates are based upon projected investing power and interest rates.



City of Columbia City 2016-17 Budget

STREET DEVELOPMENT FUND REVENUES AND OTHER RESOURCES DETAIL								
Line Item	Account Description	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Estimated	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
06	FUND BALANCE							
271000	Beginning Fund Balance	34,123	38,900	48,297	48,293	57,711	57,711	57,711
	TOTAL FUND BALANCE	34,123	38,900	48,297	48,293	57,711	57,711	57,711
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	4,575	9,150	4,575	9,150	13,725	13,725	13,725
	TOTAL LICENSES, PERMIT AND FEES	4,575	9,150	4,575	9,150	13,725	13,725	13,725
	MISCELLANEOUS REVENUE							
361000	Interest	203	242	200	268	325	325	325
	TOTAL MISCELLANEOUS REVENUE	203	242	200	268	325	325	325
	TOTAL REVENUES & OTHER RESOURCES	38,901	48,292	53,072	57,711	71,761	71,761	71,761

**City of Columbia City
2016-17 Annual Budget**

FUND: STREET DEVELOPMENT

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

The Street Development Fund was established in accordance with State law to account for transportation system development charges which are designed to finance the construction, extension or enlargement of transportation facilities. These funds are used exclusively for the growth-related portion of new improvements such as surface widening, curbs installations, sidewalk construction, streets development and new parking areas.

The interfund transfer out represents a contribution towards the L Street improvement project.

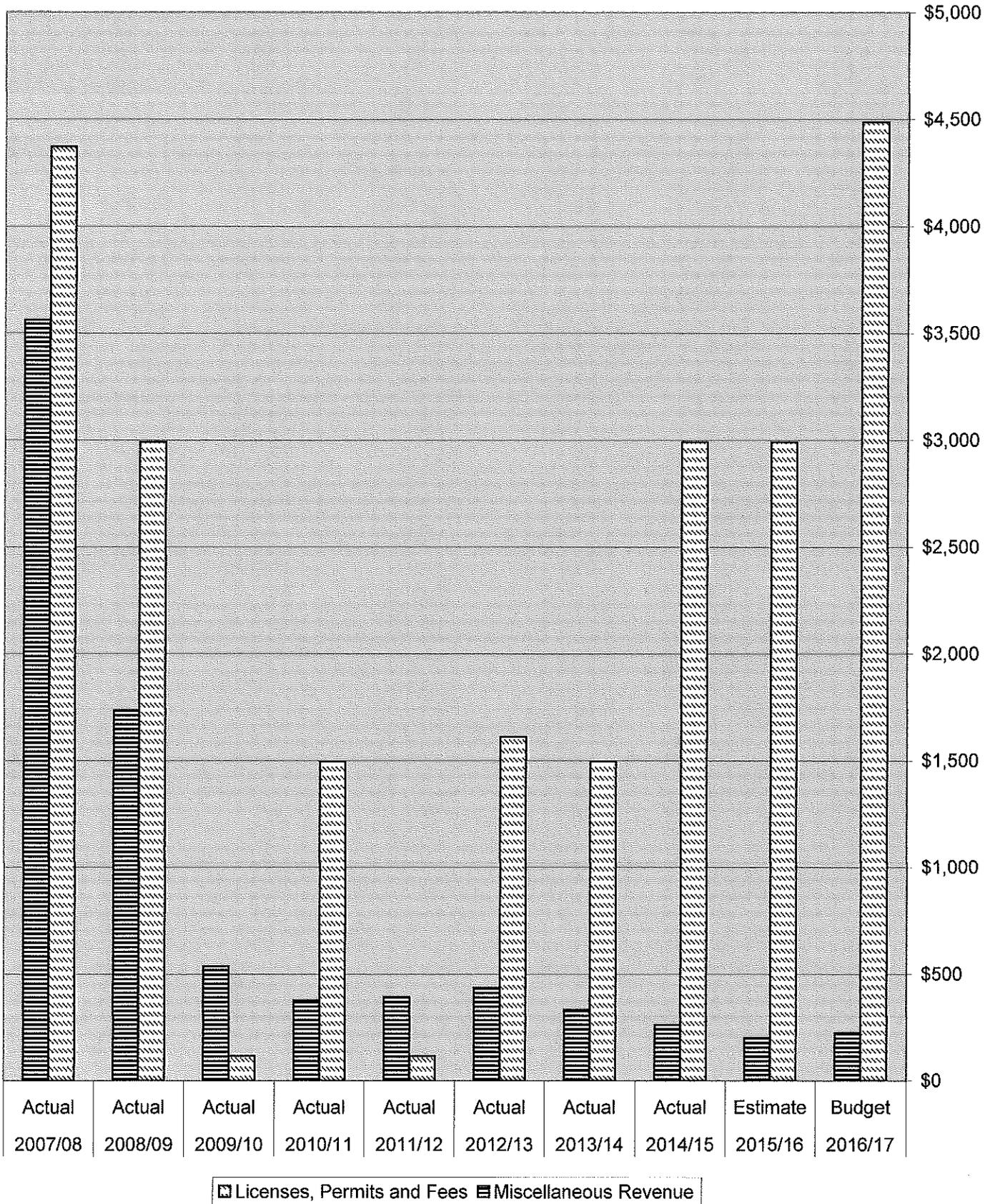
Funds are provided in contingency to provide for unanticipated needs that might come up during the year.

The unappropriated ending fund balance represents cash that will be available for future planned street improvement projects. Information about planned capital projects can be found in the Capital Improvements section of this document.

City of Columbia City 2016-17 Budget

		STREET DEVELOPMENT FUND						
		EXPENDITURE DETAIL						
Line Item	Account Description	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Estimated	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
06								
06	INTERFUND TRANSFERS OUT							
803000	Transfer out to Street Fund	0	0	0	0	30,000	30,000	30,000
	TOTAL CONTINGENCY	0	0	0	0	30,000	30,000	30,000
07	CONTINGENCY							
900000	Contingency	0	0	10,000	0	10,000	10,000	10,000
	TOTAL CONTINGENCY	0	0	10,000	0	10,000	10,000	10,000
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	43,072	0	31,761	31,761	31,761
	TOTAL UNAPPROPRIATED	0	0	43,072	0	31,761	31,761	31,761
	TOTAL STREET DEVELOPMENT FUND	0	0	53,072	0	71,761	71,761	71,761

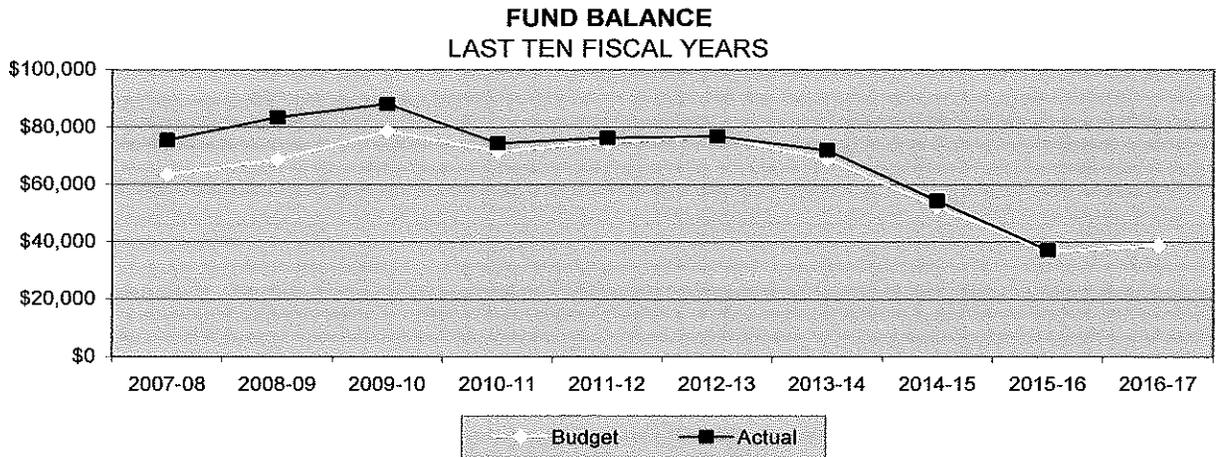
Park Development Fund Revenue Trends By Category



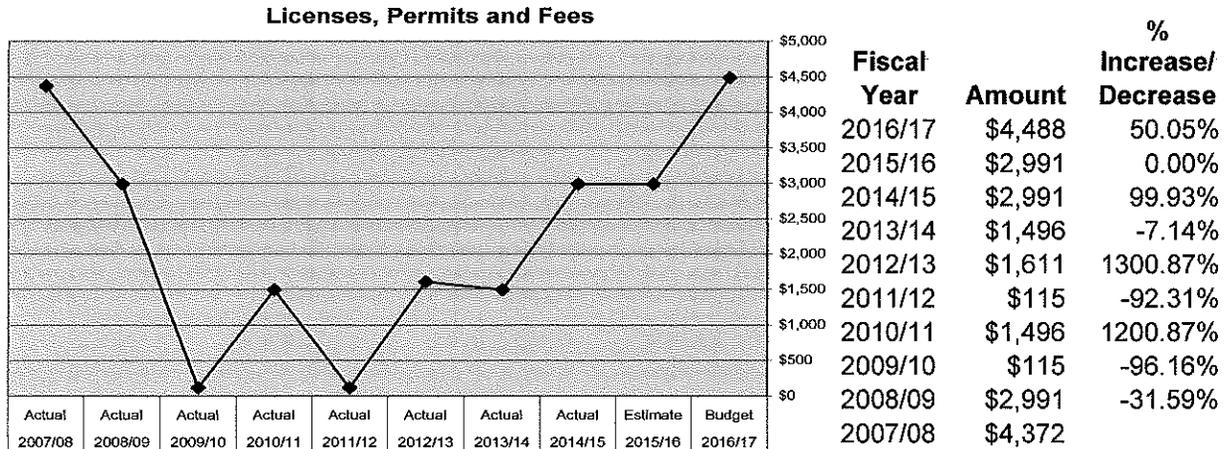
**City of Columbia City
2016-17 Annual Budget**

**PARK DEVELOPMENT FUND
REVENUE AND OTHER RESOURCES**

Fund Balance. The funds remaining at year-end are carried forward the following year in the beginning fund balance. This category is equal to 89% of the Park Development Fund revenues and other resources. This estimate is based upon the actual beginning fund balance as of July 1, 2015 and the estimated revenues for the current year, less the estimated expenditures for the current year.

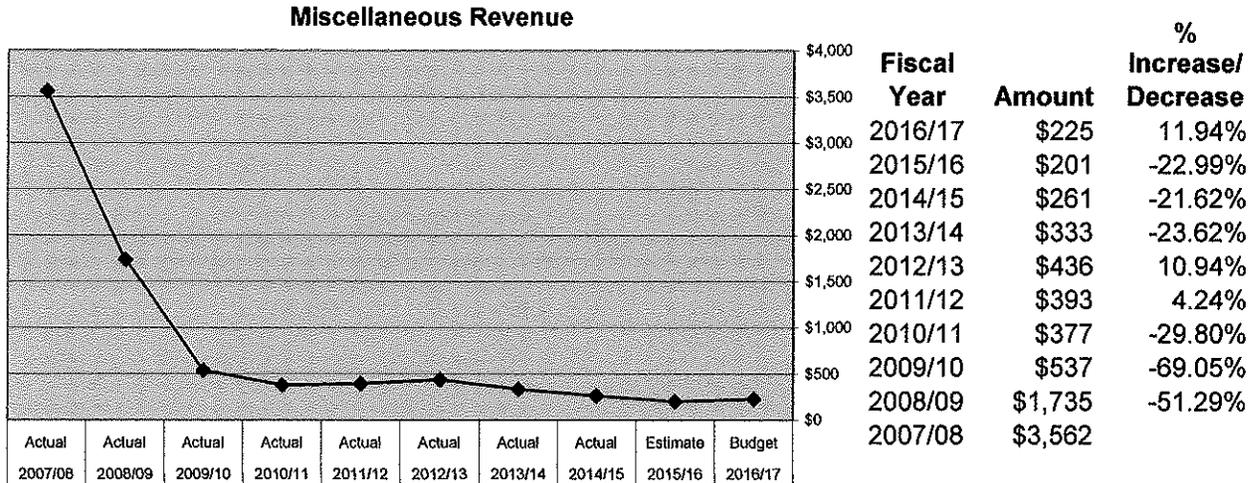


Licenses, Permits and Fees. System development charges are collected during new construction. Revenue estimates are based upon an estimate of the number of building permits that will be issued during the year. This estimate is arrived at considering the past issuance of building permits, the lands available for development, and the local economy. Three housing starts are anticipated in the coming year. Licenses, Permits and Fees represent 10% of Park Development Fund revenues and other resources.



HOUSING STARTS 10-YEAR TREND - CALENDAR YEARS									
2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
34	10	5	0	0	1	1	1	2	0

Miscellaneous Revenue. Miscellaneous revenue consists of investment income. Estimates are arrived at based upon investing power and interest rates. This revenue accounts for less than 1% of the Park Development Fund revenues.



City of Columbia City 2016-17 Budget

PARK DEVELOPMENT FUND REVENUES AND OTHER RESOURCES DETAIL								
Line Item	Account Description	2013-14 Actual	2014-15 Actual	2015-16 Adopted	2015-16 Estimated	2016-17 Proposed	2016-17 Approved	2016-17 Adopted
08	FUND BALANCE							
271000	Beginning Fund Balance	71,954	54,289	36,570	37,059	38,751	38,751	38,751
	TOTAL FUND BALANCE	71,954	54,289	36,570	37,059	38,751	38,751	38,751
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	1,496	2,991	1,496	2,991	4,488	4,488	4,488
	TOTAL LICENSES, PERMIT AND FEES	1,496	2,991	1,496	2,991	4,488	4,488	4,488
	MISCELLANEOUS REVENUE							
361000	Interest	333	261	150	201	225	225	225
	TOTAL MISCELLANEOUS REVENUE	333	261	150	201	225	225	225
	TOTAL REVENUES & OTHER RESOURCES	73,783	57,541	38,216	40,251	43,464	43,464	43,464

**City of Columbia City
2016-17 Annual Budget**

FUND: PARK DEVELOPMENT

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

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. These funds are restricted by law to be used exclusively for the growth related portion of park improvements such as restrooms, picnic tables, recreational court areas, all weather access roads, parking areas, landscaping, bike paths, property acquisition, etc.

Capital construction projects are consistent with the City's Five-Year Capital Improvement Program:

McBride Creek Trail System Improvements. Project consists of the acquisition of additional creek riparian area and the development of a picnic area and a series of hiking trails along McBride Creek. Estimated cost: \$15,000.

Information about planned capital projects can be found in the Capital Improvements section of this document.

Funds have been placed in contingency to provide for unanticipated needs during the year.

The unappropriated ending fund balance represents cash that will be available for future planned park improvement projects.

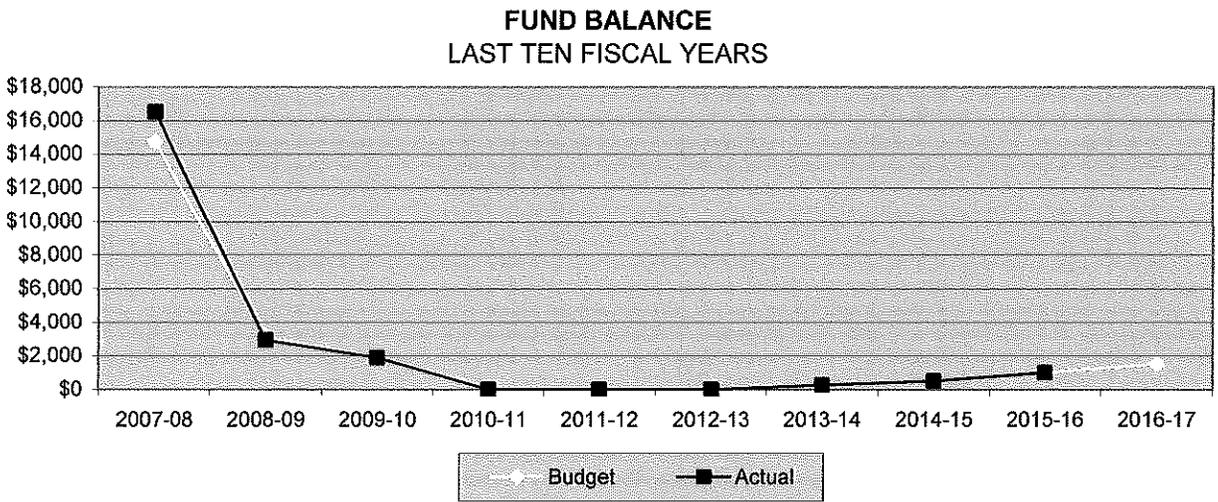
City of Columbia City 2016-17 Budget

PARK DEVELOPMENT FUND								
EXPENDITURE DETAIL								
Line		2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
08								
04	CAPITAL CONSTRUCTION							
730000	McBride Creek Trail System Improvements	1,692	0	15,000	1,500	15,000	15,000	15,000
730100	Veterans Memorial Park Improvements	9,497	20,482	4,000	0	0	0	0
730300	Off-Leash Dog Park Improvements	8,305	0	0	0	0	0	0
	TOTAL CAPITAL CONSTRUCTION	19,494	20,482	19,000	1,500	15,000	15,000	15,000
07	CONTINGENCY							
900000	Contingency	0	0	10,000	0	10,000	10,000	10,000
	TOTAL CONTINGENCY	0	0	10,000	0	10,000	10,000	10,000
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	0	9,216	0	18,464	18,464	18,464
	TOTAL UNAPPROPRIATED	0	0	9,216	0	18,464	18,464	18,464
	TOTAL PARK DEVELOPMENT FUND	19,494	20,482	38,216	1,500	43,464	43,464	43,464

**City of Columbia City
2016-17 Annual Budget**

**STORM DRAIN DEVELOPMENT FUND
REVENUE AND OTHER RESOURCES**

Fund Balance. The funds remaining at year-end are carried forward the following year in the beginning fund balance. This category is equal to 67% of the Storm Drain Development Fund revenues and other resources. This estimate is based upon the actual beginning fund balance as of July 1, 2015 and the estimated revenues for the current year, less the estimated expenditures for the current year.



Licenses, Permits and Fees. System development charges are collected during new construction. Revenue estimates are based upon an estimate of the number of building permits that will be issued during the year. This estimate is arrived at considering the past issuance of building permits, the lands available for development, and the local economy. Three housing starts are anticipated in the coming year. Licenses, Permits and Fees account for 33% of the Storm Drain Development Fund revenues and other resources.

HOUSING STARTS 10-YEAR TREND - CALENDAR YEARS									
2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
34	10	5	0	0	1	1	1	2	0

City of Columbia City 2016-17 Budget

STORM DRAIN DEVELOPMENT FUND								
REVENUES AND OTHER RESOURCES								
DETAIL								
Line		2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
10	FUND BALANCE							
271000	Beginning Fund Balance	258	508	1,008	1,008	1,508	1,508	1,508
	TOTAL FUND BALANCE	258	508	1,008	1,008	1,508	1,508	1,508
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	250	500	250	500	750	750	750
	TOTAL LICENSES, PERMIT AND FEES	250	500	250	500	750	750	750
	TOTAL REVENUES & OTHER RESOURCES	508	1,008	1,258	1,508	2,258	2,258	2,258

**City of Columbia City
2016-17 Annual Budget**

FUND: STORM DRAIN DEVELOPMENT

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

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 drainage and flood control facilities. These funds are used exclusively for the growth-related portion of drainage improvements along existing roads, streets and parking areas.

Funds are provided in the contingency category.

City of Columbia City 2016-17 Budget

		STORM DRAIN DEVELOPMENT FUND						
		EXPENDITURE DETAIL						
Line	Account Description	2013-14	2014-15	2015-16	2015-16	2016-17	2016-17	2016-17
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
10								
07	CONTINGENCY							
900000	Contingency	0	0	1,258	0	2,258	2,258	2,258
	TOTAL CONTINGENCY	0	0	1,258	0	2,258	2,258	2,258
	TOTAL STORM DRAIN DEV. FUND	0	0	1,258	0	2,258	2,258	2,258