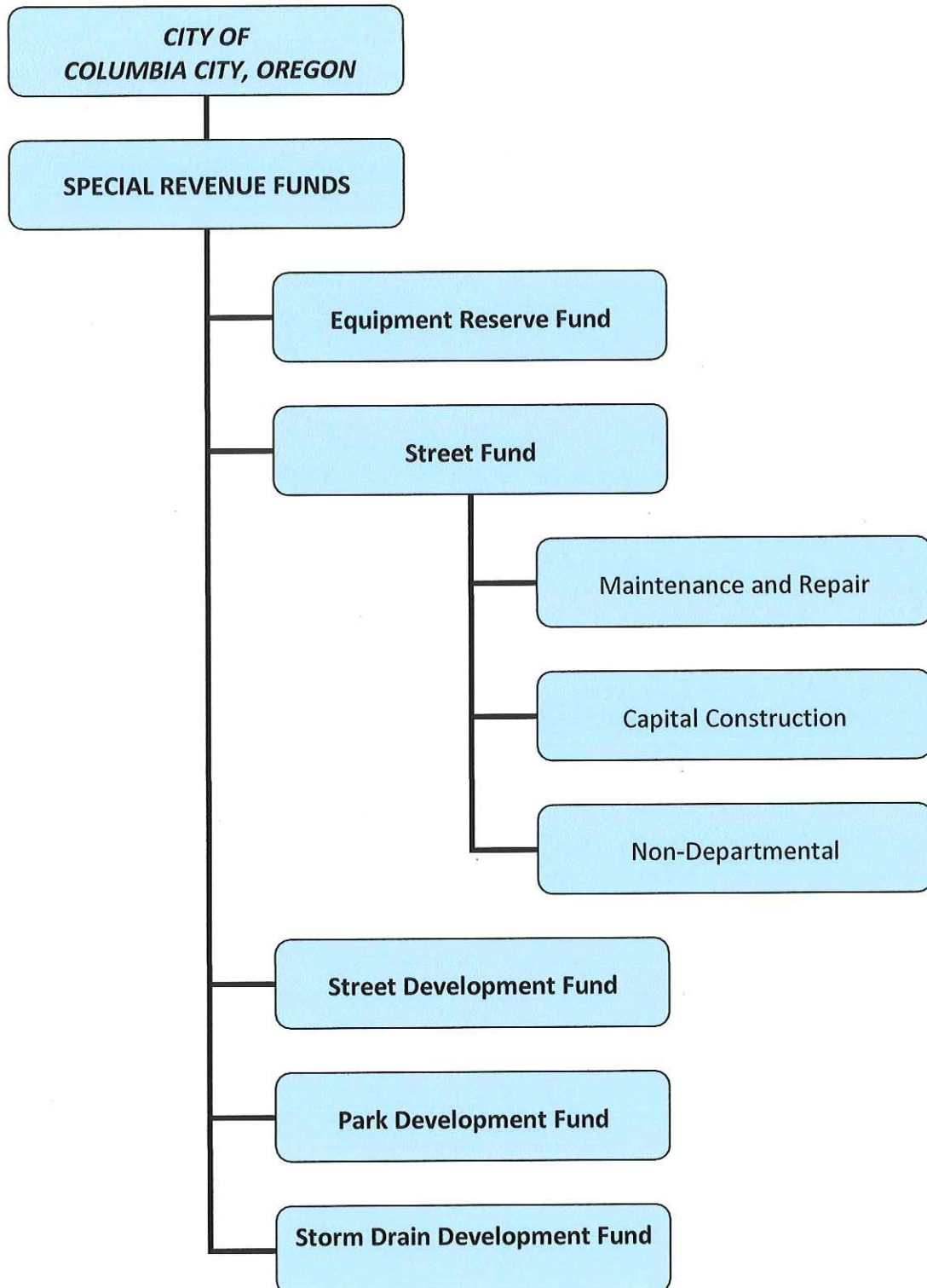




Special Revenue Funds

City of Columbia City
Fiscal Year 2020-21
Special Revenue Fund Structure



**City of Columbia City
2020-21 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 98% of the Equipment Reserve Fund revenues and other resources. This estimate is based upon the actual beginning fund balance as of July 1, 2020 and the estimated revenues for the current year, less the estimated expenditures for the current year.

Miscellaneous Revenue. Miscellaneous revenue consists of investment income, and is equal to 2% of Equipment Reserve Fund revenues and other resources. Estimates are based upon projected investing power and interest rates.

City of Columbia City 2020-21 Budget

		EQUIPMENT RESERVE FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line Item	Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
02	FUND BALANCE							
271000	Beginning Fund Balance	86,719	39,862	57,962	58,670	61,514	61,514	61,514
	TOTAL FUND BALANCE	86,719	39,862	57,962	58,670	61,514	61,514	61,514
	MISCELLANEOUS REVENUE							
361000	Interest	1,143	1,307	618	1,045	1,111	1,111	1,111
	TOTAL MISCELLANEOUS REVENUE	1,143	1,307	618	1,045	1,111	1,111	1,111
	INTERFUND TRANSFERS IN							
390000	From General Fund - Police	0	7,500	7,500	7,500	0	0	0
391000	From General Fund - Parks	0	3,000	0	0	0	0	0
392000	From Street Fund	0	0	0	0	0	0	0
393000	From Water Fund	0	2,000	0	0	0	0	0
394000	From Sewer Fund	0	5,000	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS IN	0	17,500	7,500	7,500	0	0	0
	TOTAL REVENUES & OTHER RESOURCES	87,862	58,669	66,080	67,215	62,625	62,625	62,625

**EQUIPMENT RESERVE FUND
PLANNED EQUIPMENT ACQUISITIONS**

DESCRIPTION	DEPARTMENT	2020/21	2021/22	2022/23	2023/24
Thermoplastic Striping	Street Maintenance				
Backhoe	Park Maintenance	10,000			
Backhoe	Street Maintenance	10,000			
Backhoe	Water Distribution	20,000			
Backhoe	Sewer Collection	20,000			
Copier/Fax/Scanner	Administration			4,200	
Copier/Fax/Scanner	Police Department			600	
Copier/Fax/Scanner	Building Inspection			600	
Copier/Fax/Scanner	Street Maintenance			600	
Copier/Fax/Scanner	Water Distribution			3,000	
Copier/Fax/Scanner	Sewer Collection			3,000	
Pickup Truck	Park Maintenance				
Pickup Truck	Street Maintenance				
Pickup Truck	Water Distribution				
Pickup Truck	Sewer Collection				
Police Car	Police Department			39,000	
TOTALS		60,000	0	51,000	0

RESERVE REQUIREMENTS

FUND	DEPARTMENT	2020/21	2021/22	2022/23	2023/24
General Fund	Administration	0	0	4,200	0
	Police Department	0	0	39,600	0
	Building Inspection	0	0	600	0
	Park Maintenance	10,000	0	0	0
Street Fund	Street Maintenance	10,000	0	600	0
Water Fund	Water Distribution	20,000	0	3,000	0
Sewer Fund	Sewer Collection	20,000	0	3,000	0
TOTALS		60,000	0	51,000	0

2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	TOTAL
						0
						10,000
						10,000
						20,000
						20,000
						4,200
						600
						600
						600
						3,000
						3,000
	2,500					2,500
	2,500					2,500
	7,500					7,500
	4,000					4,000
35,000			35,000			109,000
35,000	16,500	0	35,000	0	0	197,500

2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	TOTAL
0	0	0	0			4,200
35,000	0	0	35,000			109,600
0	0	0	0			600
0	2,500	0	0			12,500
0	2,500	0	0			23,100
0	7,500	0	0			50,500
0	4,000	0	0			47,000
35,000	16,500	0	35,000	0	0	197,500

**City of Columbia City
2020-21 Annual Budget**

FUND: EQUIPMENT RESERVE FUND

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

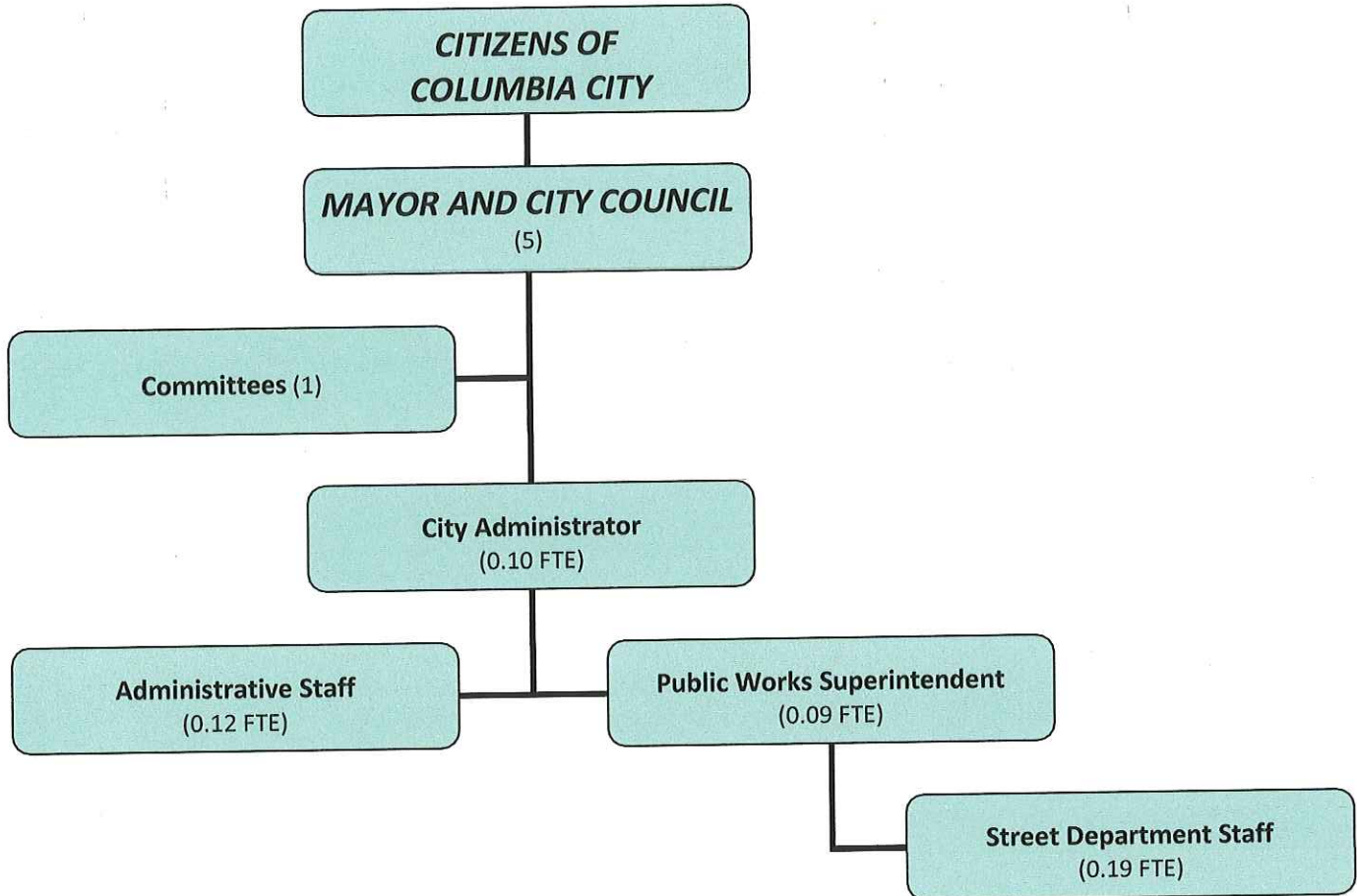
The Equipment Reserve Fund accounts for funds reserved to meet the future equipment needs of the various City departments. Specific equipment needs are identified for the next 10 years on the equipment acquisition schedule, which can be found on the previous pages.

These remaining funds will be reserved for future equipment purchases.

City of Columbia City 2020-21 Budget

		EQUIPMENT RESERVE FUND EXPENDITURE DETAIL						
Line Item	Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
02								
06	INTERFUND TRANSFERS OUT							
807000	To General Fund - Police	28,000	0	7,500	7,500	0	0	0
807100	To General Fund - Administration	0	0	0	0	0	0	0
807200	To General Fund - Parks	10,000	0	0	0	0	0	0
807500	To Street Fund	10,000	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	48,000	0	7,500	7,500	0	0	0
08	RESERVE							
920000	Reserve for Administration	0	0	5,480	5,480	0	0	0
930000	Reserve for Police	0	0	15,707	15,707	0	0	0
935000	Reserve for Building	0	0	764	764	0	0	0
940000	Reserve for Parks	0	0	4,112	4,112	10,000	10,000	10,000
950000	Reserve for Streets	0	0	9,008	9,008	10,000	10,000	10,000
960000	Reserve for Water	0	0	16,672	16,672	20,000	20,000	20,000
970000	Reserve for Sewer	0	0	14,337	14,337	20,000	20,000	20,000
	TOTAL RESERVE	0	0	66,080	66,080	60,000	60,000	60,000
	TOTAL EQUIPMENT RESERVE FUND	48,000	0	73,580	73,580	60,000	60,000	60,000

City of Columbia City
Fiscal Year 2020-21
Organizational Structure
Street Fund

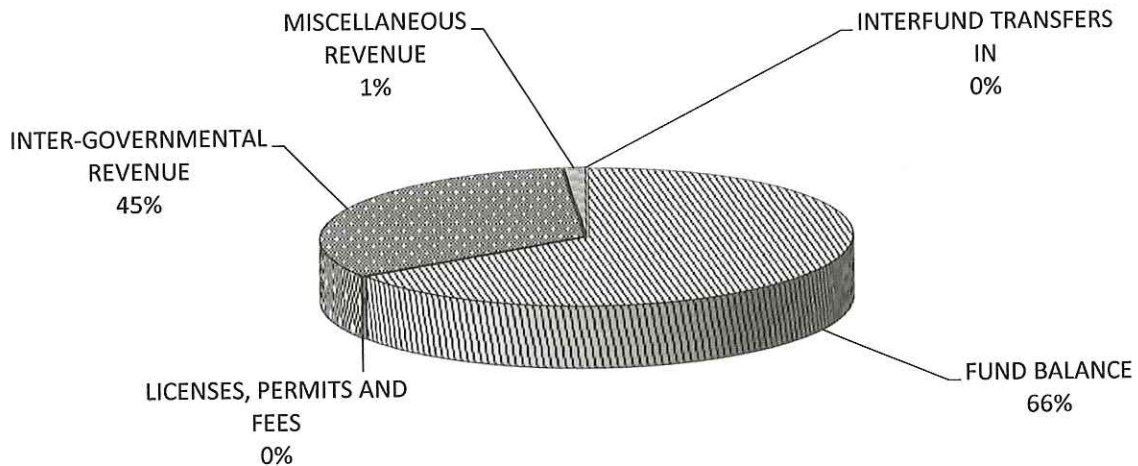


Street Department Activities:

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

2020-21 STREET FUND REVENUES & OTHER RESOURCES

Fund Balance revenues represent the largest revenue source



STREET FUND REVENUES AND OTHER RESOURCES SUMMARY							
Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
FUND BALANCE	259,002	233,574	255,303	284,225	249,293	249,293	249,293
LICENSES, PERMITS AND FEES	30	30	30	30	25	25	25
INTERGOVERNMENTAL REVENUE	127,502	195,600	247,189	106,990	123,760	123,760	123,760
MISCELLANEOUS REVENUE	3,810	5,945	3,760	4,827	5,053	5,053	5,053
INTERFUND TRANSFERS IN	10,000	8,667	20,833	20,833	0	0	0
GRAND TOTAL REVENUES & OTHER RESOURCES	400,344	443,816	527,115	416,905	378,131	378,131	378,131

**City of Columbia City
2020-21 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 66% of the Street Fund revenues and other resources this year. This estimate is based upon the actual beginning fund balance as of July 1, 2020 and the estimated revenues for the current year, less the estimated expenditures for the current year. The 12% decrease in fund balance can be attributed to a decrease in funds that were accumulated for planned capital construction during the coming year, in comparison to the previous year's total.

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.

Intergovernmental Revenue. The State of Oregon collects gasoline taxes and distributes a portion of the tax collected to the City based on population. Projected decreases in state highway tax are attributable to the League of Oregon Cities projected apportionment rate, the projected financial impact of lost revenue due to the COVID-19 Coronavirus Pandemic, past receipts, and the population estimate for the City. Intergovernmental revenues account for 33% of Street Fund revenues and other resources.

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.

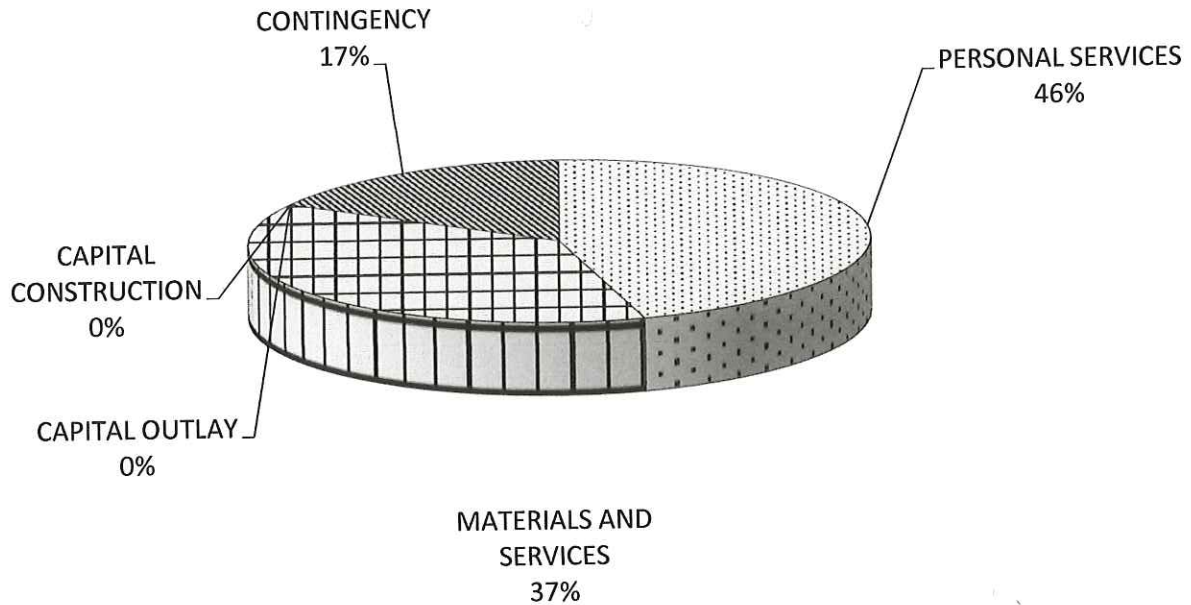
City of Columbia City 2020-21 Budget

		STREET FUND REVENUES AND OTHER RESOURCES DETAIL						
Line Item	Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
05	FUND BALANCE							
271000	Beginning Fund Balance	259,002	233,574	255,303	284,225	249,293	249,293	249,293
	TOTAL FUND BALANCE	259,002	233,574	255,303	284,225	249,293	249,293	249,293
	LICENSES, PERMITS AND FEES							
322600	Driveway Access Permit Fees	30	30	30	30	25	25	25
	TOTAL LICENSES, PERMITS AND FEES	30	30	30	30	25	25	25
	INTERGOVERNMENTAL REVENUE							
331400	SCA Grant	0	50,000	99,000	0	0	0	0
335400	State Highway Tax	127,502	145,600	148,189	106,990	123,760	123,760	123,760
	TOTAL INTERGOVERNMENTAL REVENUE	127,502	195,600	247,189	106,990	123,760	123,760	123,760
	MISCELLANEOUS REVENUE							
361000	Interest	3,710	5,694	3,605	5,127	4,840	4,840	4,840
365300	Miscellaneous	100	251	155	(300)	213	213	213
	TOTAL MISCELLANEOUS REVENUE	3,810	5,945	3,760	4,827	5,053	5,053	5,053
	INTERFUND TRANSFERS IN							
390400	Transfer in from Equipment Reserve Fund	10,000	0	7,500	7,500	0	0	0
390500	Transfer in from Street Development Fund	0	6,667	13,333	13,333	0	0	0
390600	Transfer in from Storm Drain Dev. Fund	0	2,000	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS IN	10,000	8,667	20,833	20,833	0	0	0
	TOTAL REVENUES & OTHER RESOURCES	400,344	443,816	527,115	416,905	378,131	378,131	378,131

2020-21 STREET FUND EXPENDITURES

TOTAL \$378,131

Personal services represent the largest expense



STREET FUND EXPENDITURE SUMMARY BY CATEGORY							
Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
PERSONAL SERVICES	55,310	42,709	45,485	37,602	47,884	47,884	47,884
MATERIALS AND SERVICES	39,406	39,769	60,557	47,407	39,481	39,481	39,481
CAPITAL OUTLAY	13,451	1,977	19,000	19,000	0	0	0
CAPITAL CONSTRUCTION	58,606	75,137	92,815	92,815	0	0	0
INTERFUND TRANSFERS OUT	0	0	7,500	7,500	0	0	0
CONTINGENCY	0	0	19,708	13,500	17,473	17,473	17,473
TOTAL EXPENDITURE APPROPRIATIONS	166,773	159,592	245,065	217,824	104,838	104,838	104,838
UNAPPROPRIATED	0	0	282,050	308,550	273,293	273,293	273,293
TOTAL STREET FUND	166,773	159,592	527,115	526,374	378,131	378,131	378,131

**City of Columbia City
2020-21 Annual Budget**

FUND: STREET

DEPARTMENT: MAINTENANCE AND REPAIR

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

The City's street system consists of approximately 13.61 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.

Street Maintenance & Repair Performance Measures	Actual 2017-18	Actual 2018-19	Estimate 2019-20	Budget 2020-21
Inputs:				
City Administrator/Recorder	0.10	0.10	0.10	0.10
Supervisor/Accounting Clerk	0.04	0.00	0.00	0.00
Finance Clerk	0.02	0.10	0.10	0.10
Office Clerk II	0.02	0.02	0.02	0.02
Public Works Superintendent	0.13	0.09	0.09	0.09
Utility Worker II/Foreman	0.05	0.09	0.09	0.09
Utility Worker I	0.22	0.10	0.10	0.10
Utility Worker	0.00	0.00	0.00	0.00
Number of Full Time Equivalents (FTEs)	0.58	0.50	0.50	0.50
Department Operating Expenditures	\$108,167	\$84,455	\$104,009	\$104,838
Outputs:				
Work Orders Completed	8	8	23	25
ROW Permits Issued	6	6	3	5
Street Committee Meetings	1	1	1	1
Miles of Paved Streets	13.58	13.58	13.58	13.58
New Street Lights Installed	0	0	0	0
Street Light Fixtures Replaced	0	3	3	3

Street Maintenance & Repair Performance Measures	Actual 2017-18	Actual 2018-19	Estimate 2019-20	Budget 2020-21
Outputs (continued):				
Number of Street Lights Repaired	21	18	25	25
Linear Feet of Crack Seal Work Performed	0	0	12,500	12,500
Square Feet of Pavement Overlay Work	61,000	61,000	31,500	25,000
Streets Swept	8 times	8 times	8 times	8 times
Street Striping Completed	No	No	No	Yes
Measures of Efficiency and Effectiveness:				
Percent of Roads Plowed/Sanded Within 6 Hours of Event	100%	100%	100%	100%
Number of Road Miles Maintained Per FTE	23.41	27.16	27.16	27.16
Average Customer Satisfaction Rating 1=Poor, 5=Excellent	4.18	4.25	4.60	4.75
Department Operating Expenditures Per Capita	\$54.49	\$42.55	\$52.40	\$52.82

DEPARTMENT ACCOMPLISHMENTS IN 2019-20:

- Re-graveled alleyways and replaced street signs and traffic signs as needed during the year.
- Patched and repaired various streets throughout the year.
- Performed routine street sweeping and storm maintenance.
- Completed routine storm facility cleaning and maintenance activities.
- Installed thermoplastic traffic markings around the City, estimated to significantly reduce financial expenditures for paint striping service payments.
- Installed two catch basins and 150' of 10" and 12" storm line on The Strand at "H" Street in order to improve drainage and redirect storm water flow.

DEPARTMENT OBJECTIVES FOR 2020-21:

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 2020-21 Policy Goal and Objective 2D 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 develop a Debris Management Plan to accompany the City's Emergency Operations Plan. Target date: June 30, 2020.

To update the Columbia City Transportation System Plan (TSP) with the assistance of a Transportation Growth Management (TGM) Grant award. Target date: December 31, 2020.

To complete The Strand Restoration Project, between E and I Streets. Target date: July 31, 2020.

To complete another round of crack seal work to help extend the life of the existing roadways.
Target date: June 30, 2020.

To continue storm system cleaning and maintenance around the City. Target date: Ongoing.

To complete traffic striping primarily with thermoplastics and with traffic paint, as needed.

City of Columbia City 2020-21 Budget

		STREET FUND EXPENDITURE DETAIL MAINTENANCE AND REPAIR DEPARTMENT						
Line	Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
05								
01	PERSONAL SERVICES							
110000	Regular Services	35,585	27,061	28,333	23,076	29,466	29,466	29,466
120000	Extra Labor	0	0	0	0	0	0	0
130000	Overtime	282	415	500	381	399	399	399
210000	Group Insurance	9,265	7,077	6,585	6,669	6,585	6,585	6,585
220000	Social Security	2,765	2,129	2,247	1,752	2,386	2,386	2,386
230000	Retirement Contributions	6,059	4,201	5,425	4,271	5,761	5,761	5,761
250000	Unemployment Compensation	325	361	289	234	308	308	308
260000	Workers' Compensation	597	984	1,565	1,219	1,655	1,655	1,655
295000	Accrued Leave	432	481	541	0	1,324	1,324	1,324
	TOTAL PERSONAL SERVICES	55,310	42,709	45,485	37,602	47,884	47,884	47,884
02	MATERIALS AND SERVICES							
331000	Auditing Services	525	597	550	615	615	615	615
333000	Legal Services	150	20	175	0	0	0	0
334000	Engineering Services	143	0	274	0	0	0	0
335000	Other Contractual Services	13,609	13,458	18,540	6,309	6,309	6,309	6,309
431000	Building Maintenance	373	1,499	412	537	425	425	425
432000	Equipment Maintenance	368	741	3,118	3,118	2,600	2,600	2,600
435000	Vehicle Maintenance	131	322	250	293	258	258	258
435100	Streetlight Maintenance	2,469	2,202	2,734	2,219	2,219	2,219	2,219
440000	Rental Fees	28	268	100	0	0	0	0
451000	Street Surface Preservation/Resurfacing	0	0	0	0	0	0	0
520000	Insurance and Bonds	1,927	1,980	2,266	1,991	1,991	1,991	1,991
540000	Legal Notices	39	278	50	0	0	0	0
581000	Travel and Training	2	78	100	0	0	0	0
583000	Dues, Subscriptions, Programs	0	90	99	90	90	90	90
611000	Office Supplies	191	173	206	125	125	125	125
612000	Postage	196	100	225	224	224	224	224
613000	Telephone and Internet Services	1,103	1,071	1,135	1,394	1,394	1,394	1,394
614000	Signs	3,650	0	500	0	0	0	0
615000	Materials and Supplies	5,619	5,165	19,195	18,892	11,392	11,392	11,392
616000	Uniforms	34	176	75	131	50	50	50
622000	Electricity	7,796	10,547	9,270	10,664	10,984	10,984	10,984
626000	Gasoline	806	763	922	680	680	680	680
660000	Miscellaneous	247	241	361	125	125	125	125
	TOTAL MATERIALS AND SERVICES	39,406	39,769	60,557	47,407	39,481	39,481	39,481
03	CAPITAL OUTLAY							
741000	Equipment	13,451	1,977	19,000	19,000	0	0	0
	TOTAL CAPITAL OUTLAY	13,451	1,977	19,000	19,000	0	0	0
	TOTAL MAINTENANCE & REPAIR DEPT.	108,167	84,455	125,042	104,009	87,365	87,365	87,365

**City of Columbia City
2020-21 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:

The Strand/First Street Pavement Restoration Project. Project consists of the restoration of pavement on The Strand between E and I Streets. The project will involve a 1-inch grind and 2-3-inch asphaltic concrete overlay. Additional repairs, widening and paving of the portion of First Street, south of "K" Street, are also planned to be completed. Estimated cost: \$80,315.

This project is described in greater detail in the Capital Improvements section of this document.

DEPARTMENT ACCOMPLISHMENTS IN 2019-20:

The Department planned to complete The Strand Pavement Restoration Project, and a review of First Street paving conditions, upon completion of the 2019 Waterline and Reservoir Project. However, due to construction delays associated with the 2019 Waterline and Reservoir Project this project was not able to be started until the end of the 2019-20 budget year and will likely overlap into the 2020-21 budget year.

City of Columbia City 2020-21 Budget

		STREET FUND EXPENDITURE DETAIL CAPITAL CONSTRUCTION DEPARTMENT						
Line	Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
05								
04	CAPITAL CONSTRUCTION							
	751200 Sixth Street Improvements (H to K Streets)	72	62,819	0	0	0	0	0
	751300 Sixth Street Restoration (Pacific to Lincoln Streets)	58,534	0	0	0	0	0	0
	751400 Streetlight Improvements	0	12,318	12,500	12,500	0	0	0
	751500 L Street Improvements (Second to Fourth Streets)	0	0	0	0	0	0	0
	751800 The Strand Pavement Restoration (E to I Streets)	0	0	80,315	80,315	0	0	0
	752000 K & Sixth Street Storm Improvements	0	0	0	0	0	0	0
	TOTAL CAPITAL CONSTRUCTION	58,606	75,137	92,815	92,815	0	0	0
	TOTAL CAPITAL CONSTRUCTION DEPT.	58,606	75,137	92,815	92,815	0	0	0

**City of Columbia City
2020-21 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.

Contingency funds equal to 5% of the Street Fund's operating expenditures are provided to cover unforeseen expenditures which may occur during the 2020-21 fiscal year.

An undesignated ending fund balance equal to 72% of Street Fund appropriations is provided to ensure that an adequate working capital balance is maintained.

City of Columbia City 2020-21 Budget

		STREET FUND EXPENDITURE DETAIL NON-DEPARTMENTAL						
Line Item	Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
05								
06	INTERFUND TRANSFERS OUT							
807000	Transfer out to Equipment Reserve Fund	0	0	7,500	7,500	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	0	0	7,500	7,500	0	0	0
07	CONTINGENCY							
900000	Contingency	0	0	19,708	13,500	17,473	17,473	17,473
	TOTAL CONTINGENCY	0	0	19,708	13,500	17,473	17,473	17,473
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	282,050	308,550	273,293	273,293	273,293
	TOTAL UNAPPROPRIATED	0	0	282,050	308,550	273,293	273,293	273,293
	TOTAL NON-DEPARTMENTAL	0	0	309,258	329,550	290,766	290,766	290,766
	TOTAL STREET FUND	166,773	159,592	527,115	526,374	378,131	378,131	378,131

**City of Columbia City
2020-21 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 93% of the Street Development Fund revenues and other resources. This estimate is based upon the actual beginning fund balance as of July 1, 2019 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 5% of Street Development Fund revenues and other resources.

Miscellaneous Revenue. Miscellaneous revenue consists of investment income, and is equal to 2% of Street Development Fund revenues and other resources. Estimates are based upon projected investing power and interest rates.

City of Columbia City 2020-21 Budget

		STREET DEVELOPMENT FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line Item	Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
06	FUND BALANCE							
271000	Beginning Fund Balance	60,480	66,176	70,109	65,794	67,621	67,621	67,621
	TOTAL FUND BALANCE	60,480	66,176	70,109	65,794	67,621	67,621	67,621
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	4,575	4,575	9,270	9,608	3,889	3,889	3,889
	TOTAL LICENSES, PERMIT AND FEES	4,575	4,575	9,270	9,608	3,889	3,889	3,889
	MISCELLANEOUS REVENUE							
361000	Interest	1,121	1,710	1,030	1,237	1,453	1,453	1,453
	TOTAL MISCELLANEOUS REVENUE	1,121	1,710	1,030	1,237	1,453	1,453	1,453
	TOTAL REVENUES & OTHER RESOURCES	66,176	72,461	80,409	76,639	72,963	72,963	72,963

**City of Columbia City
2020-21 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 93% of the Street Development Fund revenues and other resources. This estimate is based upon the actual beginning fund balance as of July 1, 2019 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 5% of Street Development Fund revenues and other resources.

Miscellaneous Revenue. Miscellaneous revenue consists of investment income, and is equal to 2% of Street Development Fund revenues and other resources. Estimates are based upon projected investing power and interest rates.

City of Columbia City 2020-21 Budget

		STREET DEVELOPMENT FUND						
		EXPENDITURE DETAIL						
Line		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
06								
06	INTERFUND TRANSFERS OUT							
803000	Transfer out to Street Fund	0	6,667	13,333	13,333	0	0	0
	TOTAL CONTINGENCY	0	6,667	13,333	13,333	0	0	0
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	67,076	67,076	72,963	72,963	72,963
	TOTAL UNAPPROPRIATED	0	0	67,076	67,076	72,963	72,963	72,963
	TOTAL STREET DEVELOPMENT FUND	0	6,667	80,409	80,409	72,963	72,963	72,963

**City of Columbia City
2020-21 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 95% of the Park Development Fund revenues and other resources. This estimate is based upon the actual beginning fund balance as of July 1, 2019 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 3% of Park Development Fund revenues and other resources.

Miscellaneous Revenue. Miscellaneous revenue consists of investment income. Estimates are arrived at based upon investing power and interest rates. This revenue accounts for 2% of the Park Development Fund revenues.

City of Columbia City 2020-21 Budget

		PARK DEVELOPMENT FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line Item	Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
08	FUND BALANCE							
271000	Beginning Fund Balance	44,107	44,570	47,320	44,532	47,382	47,382	47,382
	TOTAL FUND BALANCE	44,107	44,570	47,320	44,532	47,382	47,382	47,382
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	1,496	2,019	4,120	4,240	1,716	1,716	1,716
	TOTAL LICENSES, PERMIT AND FEES	1,496	2,019	4,120	4,240	1,716	1,716	1,716
	MISCELLANEOUS REVENUE							
361000	Interest	763	1,164	618	822	989	989	989
	TOTAL MISCELLANEOUS REVENUE	763	1,164	618	822	989	989	989
	TOTAL REVENUES & OTHER RESOURCES	46,366	47,753	52,058	49,594	50,087	50,087	50,087

**City of Columbia City
2020-21 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 development of Phase I of the McBride Creek Trail System, to be named "Rivers Walk". Estimated cost: \$12, 478 from the city budget, with a grant from the Oregon Parks and Recreation Division/Recreational Trails Program Grant totaling \$41,460.

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

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

DEPARTMENT ACCOMPLISHMENTS IN 2019-20:

The Department completed the final phase of the improvements in the Columbia City Veterans Park consisting of the construction and installation of the fifth veteran's memorial wall.

City of Columbia City 2020-21 Budget

		PARK DEVELOPMENT FUND						
		EXPENDITURE DETAIL						
Line		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
08								
04	CAPITAL CONSTRUCTION							
730000	McBride Creek Trail System Improvements	0	0	12,478	5,000	48,938	48,938	48,938
730100	Veterans Memorial Park Improvements	1,795	1,148	0	0	0	0	0
	TOTAL CAPITAL CONSTRUCTION	1,795	1,148	12,478	5,000	48,938	48,938	48,938
07	CONTINGENCY							
900000	Contingency	0	0	0	0	0	0	0
	TOTAL CONTINGENCY	0	0	0	0	0	0	0
09	UNAPPROPRIATED							
950000	Unappropriated Ending Fund Balance	0	0	39,580	39,580	1,149	1,149	1,149
	TOTAL UNAPPROPRIATED	0	0	39,580	39,580	1,149	1,149	1,149
	TOTAL PARK DEVELOPMENT FUND	1,795	1,148	52,058	44,580	50,087	50,087	50,087

City of Columbia City 2020-21 Budget

		STORM DRAIN DEVELOPMENT FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line Item	Account Description	2017-18 Actual	2018-19 Actual	2019-20 Adopted	2019-20 Estimated	2020-21 Proposed	2020-21 Approved	2020-21 Adopted
10	FUND BALANCE							
271000	Beginning Fund Balance	0	3,258	1,646	1,647	2,462	2,462	2,462
	TOTAL FUND BALANCE	0	3,258	1,646	1,647	2,462	2,462	2,462
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	0	388	400	816	330	330	330
	TOTAL LICENSES, PERMIT AND FEES	0	388	400	816	330	330	330
	TOTAL REVENUES & OTHER RESOURCES	0	3,646	2,046	2,463	2,792	2,792	2,792

City of Columbia City
2020-21 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 88% of the Storm Drain Development Fund revenues and other resources. This estimate is based upon the actual beginning fund balance as of July 1, 2019 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 12% of the Storm Drain Development Fund revenues and other resources.

**City of Columbia City
2020-21 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.

City of Columbia City 2020-21 Budget

		STORM DRAIN DEVELOPMENT FUND						
		EXPENDITURE DETAIL						
Line		2017-18	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
10								
07	INTERFUND TRANSFERS OUT							
803000	Transfer Out to Street Fund	0	2,000	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	0	2,000	0	0	0	0	0
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	0	0	0	0	0
	TOTAL UNAPPROPRIATED	0	0	0	0	0	0	0
	TOTAL STORM DRAIN DEV. FUND	0	2,000	0	0	0	0	0