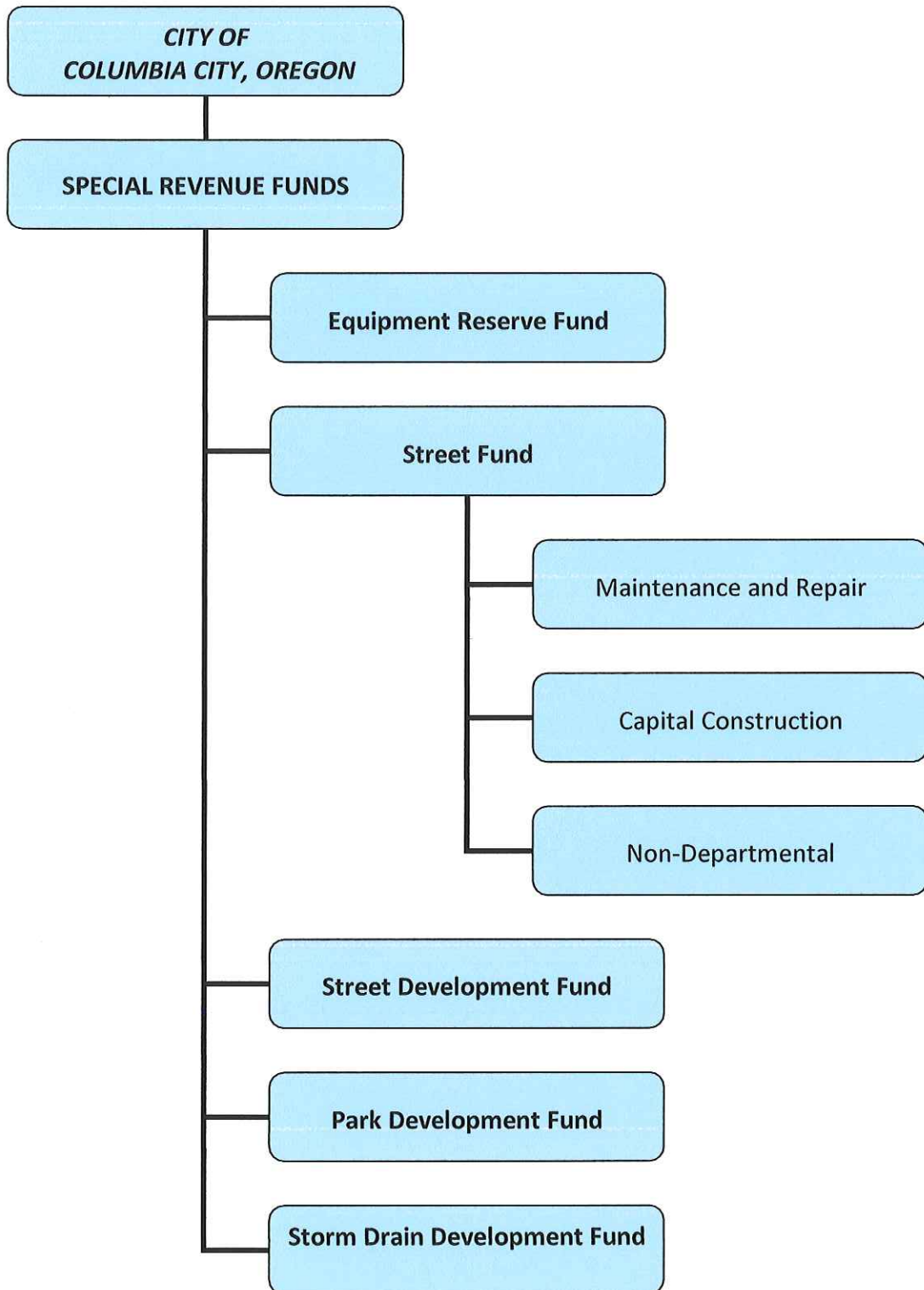




Special Revenue Funds

City of Columbia City
Fiscal Year 2021-22
Special Revenue Fund Structure



**City of Columbia City
2021-22 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 2021-22 Budget

		EQUIPMENT RESERVE FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line	Account Description	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Item		Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
02								
	FUND BALANCE							
271000	Beginning Fund Balance	39,862	58,670	61,514	59,936	60,925	60,925	60,925
	TOTAL FUND BALANCE	39,862	58,670	61,514	59,936	60,925	60,925	60,925
	MISCELLANEOUS REVENUE							
361000	Interest	1,307	1,266	1,111	395	989	989	989
	TOTAL MISCELLANEOUS REVENUE	1,307	1,266	1,111	395	989	989	989
	INTERFUND TRANSFERS IN							
390000	From General Fund - Police	7,500	0	0	0	0	0	0
391000	From General Fund - Parks	3,000	0	0	0	0	0	0
392000	From Street Fund	0	0	0	0	0	0	0
393000	From Water Fund	2,000	0	0	0	0	0	0
394000	From Sewer Fund	5,000	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS IN	17,500	0	0	0	0	0	0
	TOTAL REVENUES & OTHER RESOURCES	58,669	59,936	62,625	60,331	61,914	61,914	61,914

**EQUIPMENT RESERVE FUND
PLANNED EQUIPMENT ACQUISITIONS**

DESCRIPTION	DEPARTMENT	2021/22	2022/23	2023/24	2024/25
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		42,000		35,000
TOTALS		60,000	54,000	0	35,000

RESERVE REQUIREMENTS

FUND	DEPARTMENT	2021/22	2022/23	2023/24	2024/25
General Fund	Administration	0	4,200	0	0
	Police Department	0	42,600	0	35,000
	Building Inspection	0	600	0	0
	Park Maintenance	10,000	0	0	0
Street Fund	Street Maintenance	10,000	600	0	0
Water Fund	Water Distribution	20,000	3,000	0	0
Sewer Fund	Sewer Collection	20,000	3,000	0	0
TOTALS		60,000	54,000	0	35,000

2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	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				112,000
16,500	0	35,000	0	0	0	200,500

2025/26	2026/27	2027/28	2028/29	2029/30	2031/31	TOTAL
0	0	0	0			4,200
0	0	35,000	0			112,600
0	0	0	0			600
2,500	0	0	0			12,500
2,500	0	0	0			13,100
7,500	0	0	0			30,500
4,000	0	0	0			27,000
16,500	0	35,000	0	0	0	200,500

**City of Columbia City
2021-22 Annual Budget**

FUND: EQUIPMENT RESERVE FUND

DEPARTMENT ACTIVITIES AND SERVICE LEVEL DESCRIPTION:

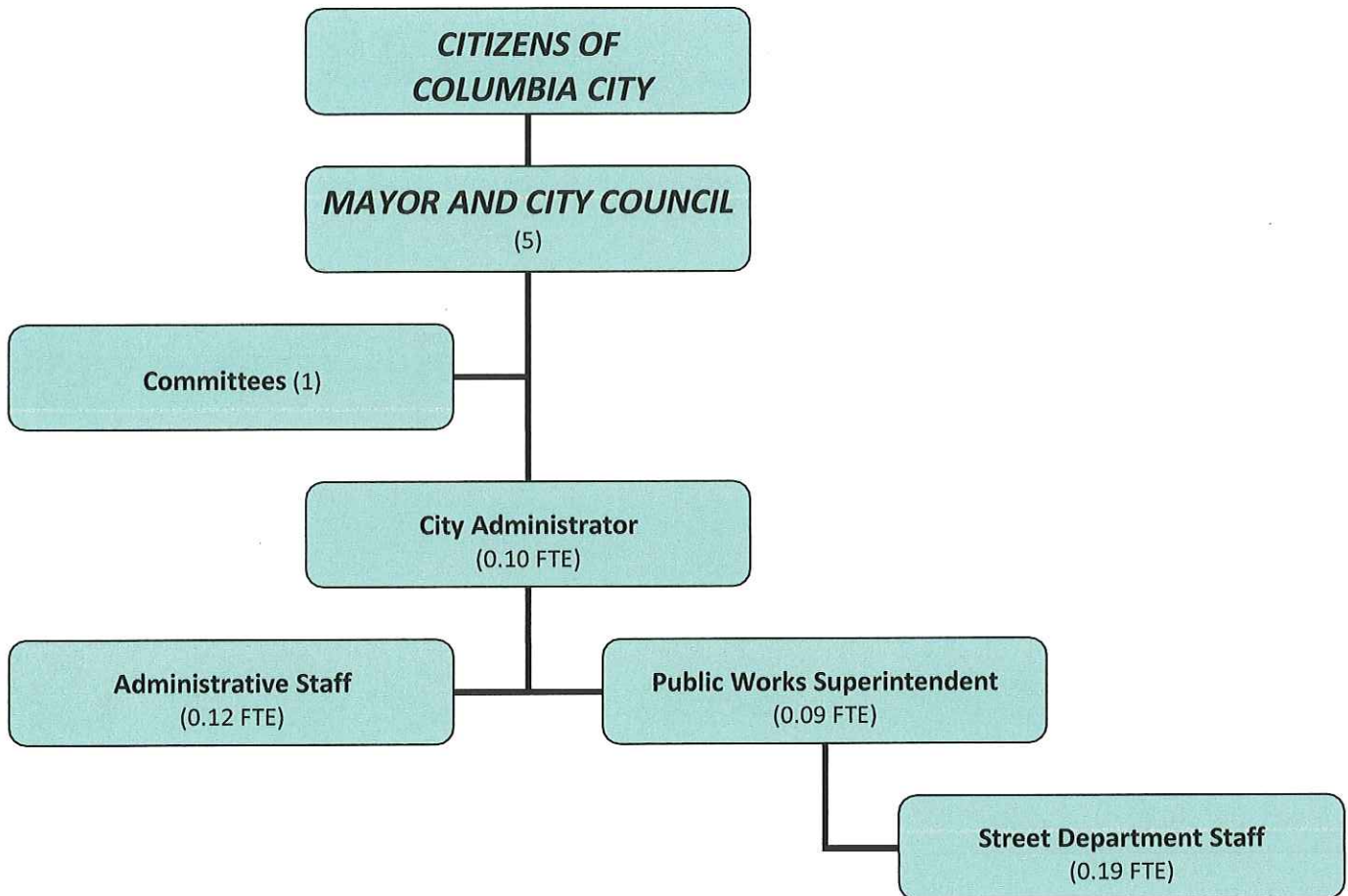
The Equipment Reserve Fund accounts for funds reserved to meet the future equipment needs of the various City departments. Specific equipment needs are identified for the next 10 years on the equipment acquisition schedule, which can be found on the previous pages.

These remaining funds will be reserved for future equipment purchases.

City of Columbia City 2021-22 Budget

		EQUIPMENT RESERVE FUND						
		EXPENDITURE DETAIL						
Line		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
02								
06	INTERFUND TRANSFERS OUT							
807000	To General Fund - Police	0	0	0	0	0	0	0
807100	To General Fund - Administration	0	0	0	0	0	0	0
807200	To General Fund - Parks	0	0	0	0	0	0	0
807500	To Street Fund	0	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	0	0	0	0	0	0	0
08	RESERVE							
920000	Reserve for Administration	0	0	0	0	0	0	0
930000	Reserve for Police	0	0	0	0	0	0	0
935000	Reserve for Building	0	0	0	0	0	0	0
940000	Reserve for Parks	0	0	10,000	0	10,000	10,000	10,000
950000	Reserve for Streets	0	0	10,000	0	10,000	10,000	10,000
960000	Reserve for Water	0	0	20,000	0	20,000	20,000	20,000
970000	Reserve for Sewer	0	0	20,000	0	20,000	20,000	20,000
	TOTAL RESERVE	0	0	60,000	0	60,000	60,000	60,000
	TOTAL EQUIPMENT RESERVE FUND	0	0	60,000	0	60,000	60,000	60,000

City of Columbia City
Fiscal Year 2021-22
Organizational Structure
Street Fund

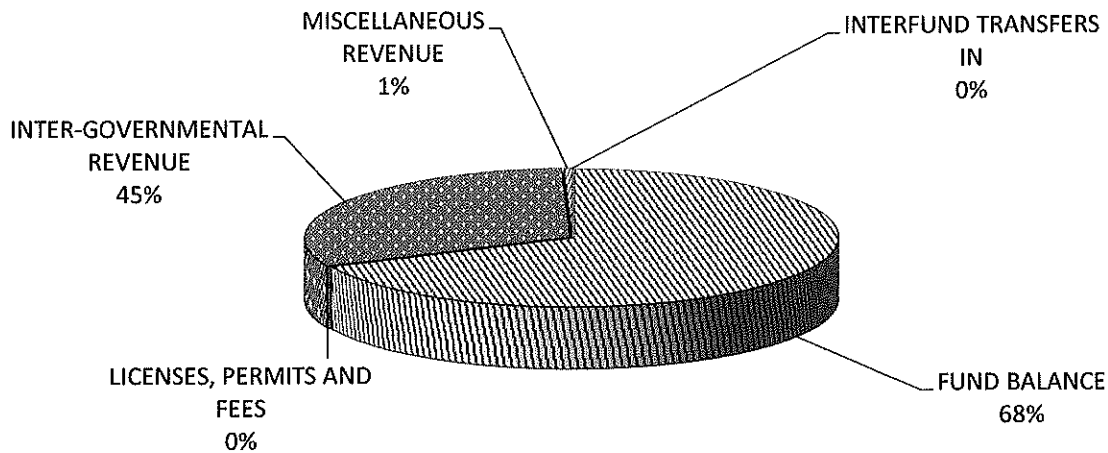


Street Department Activities:

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

2021-22 STREET FUND REVENUES & OTHER RESOURCES

Fund Balance revenues represent the largest revenue source



STREET FUND REVENUES AND OTHER RESOURCES SUMMARY							
Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
FUND BALANCE	233,574	284,225	249,293	246,324	263,796	263,796	263,796
LICENSES, PERMITS AND FEES	30	30	25	15	20	20	20
INTERGOVERNMENTAL REVENUE	195,600	135,685	123,760	105,939	120,500	120,500	120,500
MISCELLANEOUS REVENUE	5,945	5,901	5,053	1,702	2,000	2,000	2,000
INTERFUND TRANSFERS IN	8,667	0	0	0	0	0	0
GRAND TOTAL REVENUES & OTHER RESOURCES	443,816	425,841	378,131	353,980	386,316	386,316	386,316

**City of Columbia City
2021-22 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 68% 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 7% increase in fund balance can be attributed to a decrease in expenditures that were planned for capital construction 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 increases 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 31% 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.

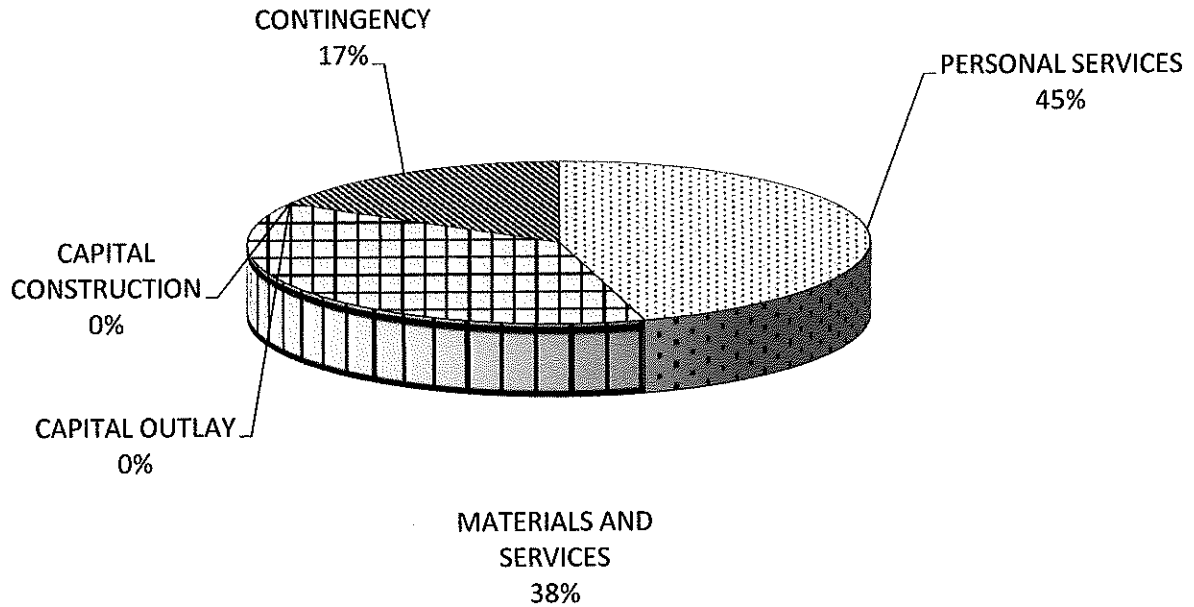
City of Columbia City 2021-22 Budget

		STREET FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line Item	Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
05	FUND BALANCE							
271000	Beginning Fund Balance	233,574	284,225	249,293	246,324	263,796	263,796	263,796
	TOTAL FUND BALANCE	233,574	284,225	249,293	246,324	263,796	263,796	263,796
	LICENSES, PERMITS AND FEES							
322600	Driveway Access Permit Fees	30	30	25	15	20	20	20
	TOTAL LICENSES, PERMITS AND FEES	30	30	25	15	20	20	20
	INTERGOVERNMENTAL REVENUE							
331400	SCA Grant	50,000	0	0	0	0	0	0
335400	State Highway Tax	145,600	135,685	123,760	105,939	120,500	120,500	120,500
	TOTAL INTERGOVERNMENTAL REVENUE	195,600	135,685	123,760	105,939	120,500	120,500	120,500
	MISCELLANEOUS REVENUE							
361000	Interest	5,694	6,201	4,840	1,702	2,000	2,000	2,000
365300	Miscellaneous	251	(300)	213	0	0	0	0
	TOTAL MISCELLANEOUS REVENUE	5,945	5,901	5,053	1,702	2,000	2,000	2,000
	INTERFUND TRANSFERS IN							
390400	Transfer in from Equipment Reserve Fund	0	0	0	0	0	0	0
390500	Transfer in from Street Development Fund	6,667	0	0	0	0	0	0
390600	Transfer in from Storm Drain Dev. Fund	2,000	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS IN	8,667	0	0	0	0	0	0
	TOTAL REVENUES & OTHER RESOURCES	443,816	425,841	378,131	353,980	386,316	386,316	386,316

2021-22 STREET FUND EXPENDITURES

TOTAL \$386,316

Personal services represent the largest expense



STREET FUND EXPENDITURE SUMMARY BY CATEGORY							
Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
PERSONAL SERVICES	42,709	37,437	47,884	38,290	57,529	57,529	57,529
MATERIALS AND SERVICES	39,769	43,901	47,381	35,303	47,519	47,519	47,519
CAPITAL OUTLAY	1,977	19,000	0	0	0	0	0
CAPITAL CONSTRUCTION	75,137	79,177	0	0	0	0	0
INTERFUND TRANSFERS OUT	0	0	0	0	0	0	0
CONTINGENCY	0	6,208	17,473	14,373	21,010	21,010	21,010
TOTAL EXPENDITURE APPROPRIATIONS	159,592	185,723	112,738	87,966	126,058	126,058	126,058
UNAPPROPRIATED	0	308,550	273,293	273,293	260,258	260,258	260,258
TOTAL STREET FUND	159,592	494,273	386,031	361,259	386,316	386,316	386,316

**City of Columbia City
2021-22 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 2018-19	Actual 2019-20	Estimate 2020-21	Budget 2021-22
Inputs:				
City Administrator/Recorder	0.10	0.10	0.10	0.10
Supervisor/Accounting Clerk	0.00	0.00	0.00	0.00
Finance Clerk	0.10	0.10	0.10	0.10
Office Clerk II	0.02	0.02	0.02	0.02
Public Works Superintendent	0.09	0.09	0.09	0.09
Utility Worker II/Foreman	0.09	0.09	0.09	0.09
Utility Worker I	0.10	0.10	0.10	0.10
Utility Worker	0.00	0.00	0.00	0.00
Number of Full Time Equivalents (FTEs)	0.50	0.50	0.50	0.50
Department Operating Expenditures	\$84,455	\$100,338	\$73,593	\$105,048
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	3	3	0	0

Street Maintenance & Repair Performance Measures	Actual 2018-19	Actual 2019-20	Estimate 2020-21	Budget 2021-22
Outputs (continued):				
Number of Street Lights Repaired	18	18	25	25
Linear Feet of Crack Seal Work Performed	10,000	0	0	12,500
Square Feet of Pavement Overlay Work	61,000	0	31,500	25,000
Streets Swept	8 times	8 times	8 times	8 times
Street Striping Completed	No	No	Yes	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	27.16	27.16	27.16	27.16
Average Customer Satisfaction Rating 1=Poor, 5=Excellent	4.25	3.20	3.20	5.00
Department Operating Expenditures Per Capita	\$42.55	\$50.55	\$37.07	\$52.92

DEPARTMENT ACCOMPLISHMENTS IN 2020-21:

- 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.
- Completed The Strand Pavement Restoration Project; and was also able to add improvements to a one block section of the south end of 1st Street within the approved budget.

DEPARTMENT OBJECTIVES FOR 2021-22:

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 2021-22 Policy Goal and Objective 2-D 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, 2022.

To update the Columbia City Transportation System Plan (TSP) with the assistance of a Transportation Growth Management (TGM) Grant award; including rail and water transportation as it impacts the Port of Columbia County. Target date: June 30, 2022.

To complete another round of crack seal work to help extend the life of the existing roadways.
Target date: June 30, 2022.

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 2021-22 Budget

		STREET FUND EXPENDITURE DETAIL MAINTENANCE AND REPAIR DEPARTMENT						
Line Item	Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
05								
01	PERSONAL SERVICES							
110000	Regular Services	27,061	23,139	29,466	23,836	35,949	35,949	35,949
120000	Extra Labor	0	0	0	0	0	0	0
130000	Overtime	415	333	399	289	300	300	300
210000	Group Insurance	7,077	6,682	6,585	6,820	7,674	7,674	7,674
220000	Social Security	2,129	1,760	2,386	1,833	2,902	2,902	2,902
230000	Retirement Contributions	4,201	4,271	5,761	4,394	7,007	7,007	7,007
250000	Unemployment Compensation	361	235	308	24	376	376	376
260000	Workers' Compensation	984	1,017	1,655	1,094	1,735	1,735	1,735
295000	Accrued Leave	481	0	1,324	0	1,586	1,586	1,586
	TOTAL PERSONAL SERVICES	42,709	37,437	47,884	38,290	57,529	57,529	57,529
02	MATERIALS AND SERVICES							
331000	Auditing Services	597	844	615	539	634	634	634
333000	Legal Services	20	150	0	0	0	0	0
334000	Engineering Services	0	0	0	0	0	0	0
335000	Other Contractual Services	13,458	7,016	11,809	11,564	11,914	11,914	11,914
431000	Building Maintenance	1,499	471	425	227	438	438	438
432000	Equipment Maintenance	741	1,638	2,600	1,322	2,678	2,678	2,678
435000	Vehicle Maintenance	322	310	558	85	266	266	266
435100	Streetlight Maintenance	2,202	1,849	3,219	2,712	2,795	2,795	2,795
440000	Rental Fees	268	0	0	0	0	0	0
451000	Street Surface Preservation/Resurfacing	0	0	0	0	0	0	0
520000	Insurance and Bonds	1,980	1,990	1,991	2,833	2,918	2,918	2,918
540000	Legal Notices	278	0	0	0	0	0	0
581000	Travel and Training	78	0	0	0	0	0	0
583000	Dues, Subscriptions, Programs	90	166	90	120	125	125	125
611000	Office Supplies	173	135	225	146	155	155	155
612000	Postage	100	186	224	83	231	231	231
613000	Telephone and Internet Services	1,071	1,355	1,394	1,055	1,436	1,436	1,436
614000	Signs	0	0	0	0	0	0	0
615000	Materials and Supplies	5,165	16,222	11,392	3,338	11,734	11,734	11,734
616000	Uniforms	176	131	50	0	52	52	52
622000	Electricity	10,547	10,655	11,984	10,570	11,314	11,314	11,314
626000	Gasoline	763	700	680	646	700	700	700
660000	Miscellaneous	241	83	125	63	129	129	129
	TOTAL MATERIALS AND SERVICES	39,769	43,901	47,381	35,303	47,519	47,519	47,519
03	CAPITAL OUTLAY							
741000	Equipment	1,977	19,000	0	0	0	0	0
	TOTAL CAPITAL OUTLAY	1,977	19,000	0	0	0	0	0
	TOTAL MAINTENANCE & REPAIR DEPT.	84,455	100,338	95,265	73,593	105,048	105,048	105,048

**City of Columbia City
2021-22 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:

No capital projects scheduled for the 2021-22 Budget Year.

DEPARTMENT ACCOMPLISHMENTS IN 2020-21:

The Department completed The Strand Pavement Restoration Project, and a one block portion of the south end of First Street.

City of Columbia City 2021-22 Budget

		STREET FUND EXPENDITURE DETAIL CAPITAL CONSTRUCTION DEPARTMENT						
Line Item	Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
05								
04	CAPITAL CONSTRUCTION							
751200	Sixth Street Improvements (H to K Streets)	62,819	0	0	0	0	0	0
751300	Sixth Street Restoration (Pacific to Lincoln Streets)	0	0	0	0	0	0	0
751400	Streetlight Improvements	12,318	0	0	0	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	79,177	0	0	0	0	0
752000	K & Sixth Street Storm Improvements	0	0	0	0	0	0	0
	TOTAL CAPITAL CONSTRUCTION	75,137	79,177	0	0	0	0	0
	TOTAL CAPITAL CONSTRUCTION DEPT.	75,137	79,177	0	0	0	0	0

**City of Columbia City
2021-22 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 2021-22 fiscal year.

An undesignated ending fund balance equal to 67% of Street Fund appropriations is provided to ensure that an adequate working capital balance is maintained.

City of Columbia City 2021-22 Budget

		STREET FUND EXPENDITURE DETAIL NON-DEPARTMENTAL						
Line Item	Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
05								
06	INTERFUND TRANSFERS OUT							
807000	Transfer out to Equipment Reserve Fund	0	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	0	0	0	0	0	0	0
07	CONTINGENCY							
900000	Contingency	0	6,208	17,473	14,373	21,010	21,010	21,010
	TOTAL CONTINGENCY	0	6,208	17,473	14,373	21,010	21,010	21,010
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	308,550	273,293	273,293	260,258	260,258	260,258
	TOTAL UNAPPROPRIATED	0	308,550	273,293	273,293	260,258	260,258	260,258
	TOTAL NON-DEPARTMENTAL	0	314,758	290,766	287,666	281,268	281,268	281,268
	TOTAL STREET FUND	159,592	494,273	386,031	361,259	386,316	386,316	386,316

**City of Columbia City
2021-22 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 96% of the Street Development 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.

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. Two housing starts are anticipated in the coming year. Licenses, Permits and Fees represent 3% of Street Development Fund revenues and other resources.

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

City of Columbia City 2021-22 Budget

		STREET DEVELOPMENT FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line Item	Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
06	FUND BALANCE							
271000	Beginning Fund Balance	66,176	65,794	67,621	76,923	79,673	79,673	79,673
	TOTAL FUND BALANCE	66,176	65,794	67,621	76,923	79,673	79,673	79,673
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	4,575	9,608	3,889	0	2,000	2,000	2,000
	TOTAL LICENSES, PERMIT AND FEES	4,575	9,608	3,889	0	2,000	2,000	2,000
	MISCELLANEOUS REVENUE							
361000	Interest	1,710	1,521	1,453	506	750	750	750
	TOTAL MISCELLANEOUS REVENUE	1,710	1,521	1,453	506	750	750	750
	TOTAL REVENUES & OTHER RESOURCES	72,461	76,923	72,963	77,429	82,423	82,423	82,423

**City of Columbia City
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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 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 2021-22 Budget

		STREET DEVELOPMENT FUND						
		EXPENDITURE DETAIL						
Line	Account Description	2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Item		Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
06								
06	INTERFUND TRANSFERS OUT							
803000	Transfer out to Street Fund	6,667	0	0	0	0	0	0
	TOTAL CONTINGENCY	6,667	0	0	0	0	0	0
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	0	72,963	72,963	82,423	82,423	82,423
	TOTAL UNAPPROPRIATED	0	0	72,963	72,963	82,423	82,423	82,423
	TOTAL STREET DEVELOPMENT FUND	6,667	0	72,963	72,963	82,423	82,423	82,423

**City of Columbia City
2021-22 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 96% of the Park Development 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.

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. Two housing starts are anticipated in the coming year. Licenses, Permits and Fees represent 2% 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 2021-22 Budget

		PARK DEVELOPMENT FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line Item	Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
08	FUND BALANCE							
271000	Beginning Fund Balance	44,570	44,532	47,382	49,777	47,710	47,710	47,710
	TOTAL FUND BALANCE	44,570	44,532	47,382	49,777	47,710	47,710	47,710
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	2,019	4,240	1,716	0	1,000	1,000	1,000
	TOTAL LICENSES, PERMIT AND FEES	2,019	4,240	1,716	0	1,000	1,000	1,000
	MISCELLANEOUS REVENUE							
361000	Interest	1,164	1,006	989	328	750	750	750
	TOTAL MISCELLANEOUS REVENUE	1,164	1,006	989	328	750	750	750
	TOTAL REVENUES & OTHER RESOURCES	47,753	49,778	50,087	50,105	49,460	49,460	49,460

**City of Columbia City
2021-22 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:

Rivers Walk Trail System Improvements. Project consists of the development of Phase I of the Rivers Walk Trail System. Estimated cost: \$48,938.00 to complete construction of the first phase.

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 2020-21:

The Department completed scope of work, preliminary engineering, survey work, site walk with proposed route development and initial trail bed exploration during the 2020-21 budget year. A dedication ceremony will be conducted at groundbreaking of the construction phase.

City of Columbia City 2021-22 Budget

		PARK DEVELOPMENT FUND						
		EXPENDITURE DETAIL						
Line		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
08								
04	CAPITAL CONSTRUCTION							
730000	McBride Creek Trail System Improvements	0	0	53,938	5,000	48,938	48,938	48,938
730100	Veterans Memorial Park Improvements	1,148	0	0	0	0	0	0
	TOTAL CAPITAL CONSTRUCTION	1,148	0	53,938	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	39,580	1,149	1,149	522	522	522
	TOTAL UNAPPROPRIATED	0	39,580	1,149	1,149	522	522	522
	TOTAL PARK DEVELOPMENT FUND	1,148	39,580	55,087	6,149	49,460	49,460	49,460

		STORM DRAIN DEVELOPMENT FUND REVENUES AND OTHER RESOURCES						
		DETAIL						
Line Item	Account Description	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2020-21 Estimated	2021-22 Proposed	2021-22 Approved	2021-22 Adopted
10	FUND BALANCE							
271000	Beginning Fund Balance	3,258	1,647	2,462	2,462	2,712	2,712	2,712
	TOTAL FUND BALANCE	3,258	1,647	2,462	2,462	2,712	2,712	2,712
	LICENSES, PERMITS AND FEES							
321500	System Development Charges	388	816	330	0	250	250	250
	TOTAL LICENSES, PERMIT AND FEES	388	816	330	0	250	250	250
	TOTAL REVENUES & OTHER RESOURCES	3,646	2,463	2,792	2,462	2,962	2,962	2,962

**City of Columbia City
2021-22 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 91% of the Storm Drain Development 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.

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. Two housing starts are anticipated in the coming year. Licenses, Permits and Fees account for 9% of the Storm Drain Development Fund revenues and other resources.

**City of Columbia City
2021-22 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 2021-22 Budget

		STORM DRAIN DEVELOPMENT FUND						
		EXPENDITURE DETAIL						
Line		2018-19	2019-20	2020-21	2020-21	2021-22	2021-22	2021-22
Item	Account Description	Actual	Actual	Adopted	Estimated	Proposed	Approved	Adopted
10								
07	INTERFUND TRANSFERS OUT							
803000	Transfer Out to Street Fund	2,000	0	0	0	0	0	0
	TOTAL INTERFUND TRANSFERS OUT	2,000	0	0	0	0	0	0
09	UNAPPROPRIATED							
950000	Unappropriated Ending Balance	0	2,046	0	0	0	0	0
	TOTAL UNAPPROPRIATED	0	2,046	0	0	0	0	0
	TOTAL STORM DRAIN DEV. FUND	2,000	2,046	0	0	0	0	0