LOCAL ROAD AND STREET QUESTIONNAIRE
FISCAL ENDING JUNE 30, 2006
GENERAL INSTRUCTIONS

Parts:

I. RECEIPTS FOR ROAD AND STREET PURPOSES

II. DISBURSEMENTS FOR ROAD AND STREET PURPOSES

III. CHANGE IN DEBT STATUS DURING THE YEAR FOR ROAD AND STREET PURPOSES

IV. CAPITAL EXPENDITURES FOR ROAD AND STREETS ON THE FEDERAL HIGHWAY SYSTEM

Parts I, II, and III of this survey should include <u>all money received and expended for roads and streets</u>. This is not a report on the State Highway Fund Apportionment only. All disbursements for road and streets should be included and the source of receipts for those disbursements. Receipts and disbursements may be from the general funds, special assessment funds, state and federal grants funds, working capital funds, capital projects funds and others, as well as the state highway fund apportionment. Disbursements should include all direct and indirect costs necessary for construction and maintenance. Capital outlay for equipment, maintenance and operation of equipment, shop buildings, etc. and other indirect costs should be allocated to construction and maintenance. <u>Preaudited numbers may be used when compiling these forms.</u>

Parts IV should include all money expended on roads and streets on the National Highway System under the jurisdiction of a city or a county. Only those who have roads and streets on the National Highway System will receive part IV worksheets.

Expenditures for indirect street functions such as sidewalks, street lighting, storm sewers, and drainage are not normally included in this report. These indirect street functions are included only when their costs are an integral part of a road or street construction project.

A category has been added in both the Receipts and the Disbursements sections to account for non-road and street work and for work done for other jurisdictions. Report the revenues in Receipts section E and disbursements in Disbursements section D.

<u>"Total Funds Available" (Part I) should equal "Total Funds Accounted for" (Part II)</u>.

LOCAL ROAD AND STREET QUESTIONNAIRE
DETAILED INSTRUCTIONS

I. RECEIPTS FOR ROAD AND STREET PURPOSES FISCAL YEAR ENDING JUNE 30, 2006

A. RECEIPTS FROM LOCAL SOURCES:

1. Property Taxes and Special Assessments:

   a., b., and c. Property Taxes: Taxes levied and administered by counties, or cities specifically for the construction, improvement, maintenance, or operation of roads, streets, bridges, ferries or other related functions.

   d. Special Assessments: Assessments levied for road or street improvements within special assessment (local improvement) districts administered by the county or city. In cases where the assessment (improvement) includes the installation of sewer and/or water lines, estimate the amount of the road or street improvements and the corresponding assessment receipt applicable to the road and street improvement.

2. General Fund Transfers: General funds and other non-road funds transferred to the road fund to be expended for road related purposes such as administration.

3. Local Road User Fees:

   a. Gasoline taxes imposed by counties or cities. If a local tax is levied, please indicate the tax rate. Also, show the gross and the amount, if any, used to pay for administering the collection of the tax.

   b. Registration fees or licenses imposed by counties or cities.

4. Other Local Receipts: These are nine types of local receipt most commonly found in county and city audits. Enter amounts for each item, if received, and to the extent that they are used for road or street purposes.

   a. Interest Income
   b. Traffic fines
   c. Parking meters and fines
   d. Land sales and rentals
   e. Traffic impact fees or system development charges. These fees are based on the number of trips generated and linked to land use and are assessed at the time of development.
   f. Permits for road use
   g. Hotel/Motel taxes
   h. Franchise fees

i. Transportation Utility fee – This fee is based on the number of trips generated by land use but is assessed on an ongoing basis.

j. Other: Any other local money used for road and street purposes; specify by footnote the source and the amount.

5. Receipts from other Local Governments:

a. From Cities: Funds collected by cities and due to counties for work on county roads.

b. From Counties: Receipts from the distribution of county road taxes or other funds for work on city streets.

c. Other: Funds from urban renewal districts, road district or other agency authorized to levy taxes or assessments and that is not administered by the county or city.

6. Proceeds From Sale of Bonds and Notes:

a. Bonds: Any general obligation bond issue of which the proceeds are used for roads, streets, bridges, or related purposes. That portion of Bancrofted special assessments that were for road and street improvements as described in special assessment receipts. (Reference I.A.1.)

b. Notes and Endorsed Warrants: Notes and warrants, issued to obtain funds for, or in payment of road and street projects. Endorsed warrants issued to contractors in payment for work performed on special assessment improvement district projects to the extent that the work is for road and street improvements.

B. PRIVATE CONTRIBUTIONS: Cash donations, transfer of real property, construction of facilities and services rendered, such as engineering.

C. RECEIPTS FROM STATE GOVERNMENT:

1. State Highway Fund Apportionment: The monthly apportionment by the Oregon Department of Transportation
2. State Forestry: State Forestry sharing funds used for road and street purposes and/or purchase of road or street equipment.
3. State General Fund: State revenue sharing funds or other general funds used for road and street purposes and/or purchase of road or street equipment.
4. Other State Funds: Grants and/or payments from the Department of Transportation to other state agencies, to the extent that these funds are used for road and street purposes. Include State Highway matching funds for locally administered construction and bikeway projects.
5. Special County Program: Payments from the Oregon Department of Transportation to qualifying counties.
6. Fund Exchange Program: Payments received from the Oregon Department of Transportation in exchange for allocated STP federal dollars.

D. RECEIPTS FROM FEDERAL GOVERNMENT:

1. through 9.: These are ten types of receipts from the Federal Government most commonly found in county and city audits. Enter amounts for each item, if received, and to the extent that they are used for road or street purposes. Items Number 4 (National Forest Reserve revenue) and Number 6 (5% Distribution of Bureau of Land Management Land Sales) are county receipts dedicated by law to the construction and maintenance of roads.

10. Other federal Receipts: Any other federal money used for road or street purposes. Specify by footnote the source and amount. Include FHWA receipts for locally administered construction projects.

11. Federally Declared Emergencies: Funds received for federally declared disaster events.
    a. FHWA "Emergency Relief" Funds
    b. FEMA "Public Assistance" Funds

E. RECEIPTS FOR WORK FOR OTHER JURISDICTIONS:

1. Non-road and street work: Receipts for pay for non-road related work done by your department.
2. Work for other jurisdictions: Receipts from other road and street jurisdictions for work done on their jurisdiction roads and streets.

TOTAL RECEIPTS

BEGINNING BALANCE(S)

The balance of all operating and reserve funds containing dedicated road and street funds, as of the end of the previous fiscal year (June 30, 2003). Typical funds Include:

General Road Fund, —(Primary operating fund for Road Department)
Road Reserve Fund
Bike and Footpath Fund
Capitol Construction Funds, Including Bridge Funds
Road Equipment Reserve Funds
Special Road District Funds—Any road district under the financial control of the County Board of Commissioners (i.e. shows up in County Audit)

TOTAL FUNDS AVAILABLE

Total receipts plus beginning balance(s) should equal total funds accounted for on Part II, disbursements.

II. DISBURSEMENTS FOR ROAD AND STREET PURPOSES FISCAL YEAR ENDING JUNE 30, 2006

A. LOCAL DISBURSEMENTS: (Identify by footnote the application of private contributions.)

1. Capital Projects:

   a. Right-of-Way: Purchase for new roadway alignment, widening, etc.

   b. Construction Engineering: Project identification, development, field engineering, surveys and that part of office engineering applicable to specific road projects. If applicable, separate into the following categories:

      (1) Capital Improvement Plan Development: All engineering work completed prior to the project being approved including EIS when necessary and up through the budget process, public hearings, etc.

      (2) Preliminary Engineering: Actual design of a project until the project goes to bid. This includes the preparation of specifications, surveying, staking, etc.

      (3) Construction Engineering: All construction engineering. Note: All Costs for the bid process are included here.

   c. Construction and Expansion:

      (1) Road – The following are type of construction and expansion activities.

         New Construction: Construction of a new facility that will not replace of relocate an existing facility.

         Relocation: Construction of a facility on a new location that replaces an existing route.

         Reconstruction: Construction on approximate alignment of an existing route where the old pavement structure is substantially removed and replaced.

         Major Widening: The addition of lanes or dualization of existing facility where the existing pavement is salvaged.

         Minor Widening: Widening the lanes and/or shoulders of an existing facility without adding through lanes.

         Safety and Traffic Improvements: A project or a significant portion of a project that provides features or devices to enhance safety; or a traffic operation improvement, which is designed to reduce traffic congestion and to facilitate the flow of traffic.

         Roadside Improvements - Environmentally Related: Typical improvements, which would fall into this category, would be noise

barriers, beautification and other environmentally related features not built as a part of the above identified improvement types.

(2) Bridge

New Bridge: Construction of a new bridge that does not replace or relocate an existing bridge.

Bridge Replacement: The total replacement of a structurally inadequate or functionally obsolete bridge with a new structure constructed in the same general traffic corridor.

d. Repair and Preservation:

(1) Road

Restoration and Rehabilitation: Work required returning existing pavement (including shoulders) to a condition of adequate structural support of to a condition adequate for placement of an additional stage of construction.

Resurfacing: Placement of additional surface material over the existing roadway to improve serviceability or to provide additional strength.

(2) Bridge

Major Bridge Rehabilitation: The major work required to restore the structural integrity of a bridge as well as work necessary to correct major safety defects.

Minor Bridge Rehabilitation: Work required to correct minor structure and safety defects, such as deck patching, deck resurfacing, deck protective systems, upgrading railings, curbs and gutters, and minor bridge work.

e. Bicycle and Footpath Construction: Work on construction of bicycle and footpaths to meet state law (ORS 366.514).

2. Operations and Maintenance:

a. General Maintenance of Condition: Grading, graveling, patching, oiling, maintaining ditches, culverts, curbs and gutters, and maintenance of right-of-way.

b. Safety and Traffic Maintenance: Maintenance and operation of traffic signals, signs, stripping and guardrails.

c. Snow and Ice Removal: Snow plowing and sanding of ice and packed snow. Work done by county or city forces and/or work done by other parties hired or contracted by the city or county.

d. Extraordinary Maintenance: Slide removal, flood damage, repair, and other emergency services.

e. Operations and Maintenance Engineering: Engineering expenses that are specific to Maintenance and Operation projects.

3. Administration and General Engineering:

a. General Administration: Direct administration costs charged to roads, and indirect administration costs, such as accounting, finance, and purchasing.

b. General Engineering: Engineering costs that cannot be allocated to construction, maintenance, or operations, such as permit issuing and road vacation processing.

c. Indirect Charges: Transfers or charge backs to the General Fund or other funds.

4. Expenditures for Federally Declared Events: Work done for repairs from federally declared disaster events, even if they were not completely paid for by federal reimbursement.

B. DEBT SERVICE ON LOCAL OBLIGATIONS:

1. Bonds:

a. Interest: Payment of bond interest, fees and financing costs in conjunction with the redemption of bonds for road and street purposes.

b. Redemption: Payment of principal on general obligation and Bancroft improvement bonds issued for road and street purposes as described under borrowing and special assessments.

2. Notes:

a. Interest: Payment of interest in conjunction with the redemption of notes and warrants for road and street purposes.

b. Redemption: Payment of principal on notes and warrants issued to pay for road and street purposes as described under Proceeds From Sale of Bands and Notes (I.A.6).

C. PAYMENTS MADE TO OTHER GOVERNMENTS:

1. To Counties: Distribution of road taxes and other funds, for work on that jurisdiction's roads.
2. To Other Local Agencies: Same As Above.
3. To Cities: Same As Above
4. To State: Advance deposits to the Oregon Department of Transportation under agreements through which the Oregon Department of Transportation performs engineering and construction or contracting of improvements on county roads and city

D. WORK DONE FOR OTHER JURISDICTIONS

1. Non-road and street work: Cost of non-road related work done by your department.
2. Work for other jurisdictions: Cost of work done on roads and streets of another jurisdiction.

TOTAL DISBURSEMENTS

ENDING BALANCE(S): (Record as either Obligated Reserves or Contingency Reserves)

The balance of all operating and reserve funds containing dedicated road and street funds, as of the end of the fiscal year (June 30, 2004). Typical funds Include:

General Road Fund, (Primary operating fund for Road Department)
Road Reserve Fund
Bike and Footpath Fund
Capitol Construction Funds, Including Bridge Funds
Road Equipment Reserve Funds
Special Road District Funds—Any road district under the financial control of the County Board of Commissioners (i.e. shows up in County Audit)

TOTAL FUNDS ACCOUNTED FOR

Total disbursements plus ending balance(s) should equal total funds available on Part I, receipts.

HIGHWAY AND TRAFFIC POLICE

The reports we submit to the Federal Highway Administration require that expenditures for highway and traffic policing be included.

We are aware that policing is not normally a part of road and street revenue and expense.

We would appreciate it if expense for highway and traffic policing could be calculated or estimated and the revenue source identified in the space provided at the bottom of the expenditure report. **Do Not include this revenue and expense in the road and street revenue and expense.**

An example of source of funds and associated costs for traffic policing would be as follows.

Example #1:

Source General Fund **Amount** $50,000

Example #2:

Source Serial Levy **Amount** $75,000

III. CHANGE IN DEBT STATUS DURING THE YEAR FOR ROAD AND STREET PURPOSES FISCAL YEAR ENDING JUNE 30, 2004

A. OPENING DEBT:

1. Bonds:
2. Notes:

Beginning balances of general obligation, special assessment (Bancroft) improvement bonds, and notes and warrants for road and street purposes.

B. ISSUES:

1. Bonds:
2. Notes:

Bond, note and warrant issues as described in receipts. Amount here must agree with amounts in Proceeds From Sale of Bonds and Notes (Reference Part I, A. 6.)

C. REDEMPTIONS:

1. Bonds:
2. Notes:

Bond, note and warrant redemption as described in disbursements. Amount here must agree with amounts in Debt Service on Local Obligations (Reference Part II, B. 1. and 2.)

D. CLOSING DEBT:

1. Bonds:
2. Notes:

Balances of outstanding bonds, and notes and warrants for road and street purposes.