

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON
GOVERNING BODY FOR MID-COUNTY STREET LIGHTING SERVICE DISTRICT NO. 14

RESOLUTION NO. 00-098

Adopting the 2000-01 Budget for the Mid-County Street Lighting Service District No. 14 and making appropriations

The Multnomah County Board of Commissioners finds:

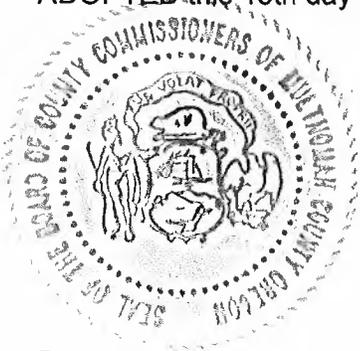
- a. The Mid-County Street Lighting Service District No. 14 budget as prepared by the Budget Officer has been considered by the Budget Officer has been considered and approved by the budget committee and has been certified by the Tax Supervising and Conservation Commission with no objections.
- b. The Budget as certified is on file in the Budget and Quality Office of Multnomah County.

The Multnomah County Board of Commissioners resolves:

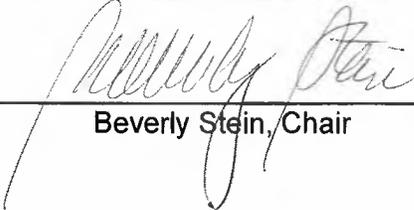
1. The budget is adopted as the budget of Mid-County Street Lighting Service District No. 14, Oregon.
2. The attached appropriations are authorized for the fiscal year July 1, 2000 to June 30, 2001 as follows:

| Fund | Appropriation |
|----------------------|----------------------|
| General Fund | |
| Materials & Services | \$235,000 |
| Capital Outlay | \$150,000 |
| Contingency | \$ 25,000 |
| Total Requirements | \$410,000 |

ADOPTED this 15th day of June, 2000.

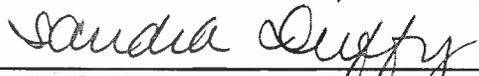


BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON
GOVERNING BODY FOR MID-COUNTY
LIGHTING SERVICE DISTRICT NO. 14


Beverly Stein, Chair

Reviewed:

THOMAS SPONSLER, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By 
Sandra Duffy, Deputy County Attorney



**Tax Supervising
& Conservation
Commission**

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4th Floor
Portland, Oregon 97214

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Fax: (503) 988-3053

E-Mail:
TSCC@co.multnomah.or.us

Web Site:
www.multnomah.lib.or.us/tsccl

May 30, 2000

Board of Commissioners
Mid-County Street Lighting Service District
1510 Portland Building
Portland, Oregon 97204

Dear Board Members:

The Tax Supervising and Conservation Commission has completed review and consideration of the district's 2000-01 budget. This review was undertaken pursuant to ORS 294.605-705 to confirm compliance with applicable laws and to determine the adequacy of estimates necessary to support efficient and economical administration of the district.

The 2000-01 budget, filed May 15, 2000, is hereby certified with no objections or recommendations.

Estimates were judged to be reasonable for the purpose shown and the document was found to be in substantial compliance with the law. The budget estimates as shown in the approved budget were as follows:

| | |
|------------------------|-------------|
| General Fund | \$1,056,000 |
| Portion Unappropriated | 646,000 |

Tax Levy: Permanent Rate \$0.0

Please file a copy of the adopted budget and supporting documentation with the Commission within 15 days of adoption. The filing should include all budget detail sheets, LB-50, proof of publication of the notice of the public hearing, and the resolutions.

Finally, we extend thanks to staff for their efforts and assistance.

Sincerely,

TAX SUPERVISING & CONSERVATION COMMISSION

Linda Burtlehaus
Director

Commissioners
Richard Anderson
Nancy Conrath
Anthony Jankans
Carol Samuels
Julie Van Noy



Multnomah County

Service Districts' Budgets

Fiscal Year 2000-2001

Mid-County Street Lighting District No. 14 - Approved May 3, 2000

Dunthorpe-Riverdale Service District No. 1 - Approved May 9, 2000

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MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2000-2001

Introduction

Multnomah County's Service Districts have been created under the provisions of the Oregon Revised Statutes, Chapter 451 to provide construction and operation of sanitary sewer systems and to provide street lighting in particular areas of the County. The Multnomah County Board of Commissioners serves as the governing body of each district. The budget committee for each district consists of the members of the Board and residents of the district appointed by the Board for terms of three years.

The annual budget for each district is prepared under the direction of a budget officer designated by the Board. The budget committee reviews the annual budget and approves it, either as submitted by the budget officer or with revisions requested by the committee.

These procedures fulfill the requirements of Oregon's Local Budget Law (ORS 294), which provides specific methods for obtaining public review and comment on the financial and administrative policies of the districts.

Explanation of the Budget Document

This document consists of a detailed schedule of the resources and requirements of each of the two districts in Multnomah County.

Preceding the financial information for each district is a brief budget message, which discusses special items pertaining to the individual district, including any major changes in either resources or requirements.

Service Districts' Financial Policies

Multnomah County's Department of Environmental and Support Services provides administrative and financial services, respectively, to the two districts. Each district is, however, a separate and independent financial entity. Expenses incurred, such as administration and engineering provided by the Department of Environmental Services, are met with revenue from sewer user charges, connection fees and/or assessments to real property within the street lighting or sanitary sewer service district.

For the purposes of countywide financial reporting, each district is treated as an Enterprise Fund and accounted for on the accrual basis of accounting. This practice conforms to generally accepted accounting principles (GAAP). Under the accrual basis of accounting, all revenues are recorded at the time they are earned and expenditures are recorded at the time they are incurred. Budgets and comparative historical cost summaries are prepared using these bases. This practice conforms to Oregon's Local Budget Law.

Summary of Service Districts' Requirements

| <u>SERVICE DISTRICT</u> | <u>ACTUAL 97-98</u> | <u>ACTUAL 98-99</u> | <u>BUDGET 99-00</u> | <u>PROPOSED 00-01</u> |
|--|---------------------|---------------------|---------------------|-----------------------|
| Dunthorpe-Riverdale Service District No. | 919,715 | 1,026,350 | 1,087,500 | 1,133,000 |
| Mid-County Service District No. 14 | <u>1,001,534</u> | <u>1,001,534</u> | <u>1,040,000</u> | <u>1,056,000</u> |
| TOTAL | <u>1,921,249</u> | <u>2,027,884</u> | <u>2,127,500</u> | <u>2,189,000</u> |

Summary of Administrative Reimbursements (Charges By Multnomah County to Service Districts)

| <u>SERVICE DISTRICT</u> | <u>ACTUAL 97-98</u> | <u>ACTUAL 98-99</u> | <u>BUDGET 99-00</u> | <u>PROPOSED 00-01</u> |
|--|---------------------|---------------------|---------------------|-----------------------|
| Dunthorpe-Riverdale Service District No. | 6,716 | 6,865 | 15,500 | 10,000 |
| Mid-County Service District No. 14 | 14,099 | 14,163 | 41,000 | 20,000 |
| TOTAL | <u>20,815</u> | <u>21,028</u> | <u>56,500</u> | <u>30,000</u> |

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2000-2001

**DUNTHORPE-RIVERDALE SEWER DISTRICT NO. 1
Budget Committee Approval**

The following members of the budget committee for the Dunthorpe-Riverdale Sewer District met on May 9, 2000 and approved the proposed budget for Fiscal Year 2000-2001:

Chairperson

*Signed copy on file
at District office*

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2000-2001

Budget Message — Dunthorpe-Riverdale Service District No. 1

This district was formed in the middle 1960's and by 1970 had removed a significant source of pollution from the Willamette River. Its 560 clients are mainly located in unincorporated Multnomah County with a few customers in northern Clackamas County and the City of Portland. District growth has stabilized due to substantial completion of municipal annexations.

The City of Portland's Bureau of Environmental Services maintains the district's lines and treats the sewage flow at Portland's Tryon Creek Treatment Plant. It also provides design and engineering services for construction, reconstruction and/or improvement of the district's facilities.

For the past few years, the City has been planning several projects to reconstruct three pump stations in the District. However, the City has postponed construction of the projects because of environmental and workload constraints. The District has carried over funds in prior years' budget in anticipation of the City starting construction. Based on information provided by the City, the District is expecting pump station reconstruction costs to be \$510,000 in fiscal year 2000-2001.

The current service charge is \$39.00 per month. For fiscal year 2000-2001, the District proposes no change in this rate. An unappropriated ending fund balance is intended to fund the depreciation of the District's facilities.

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2000-2001

RESOURCES

FORM
LB-20

General
Fund

Dunthorpe-Riverdale District No. 1
(Name of Municipal Corporation)

| | Historical Data | | | RESOURCE DESCRIPTION | Budget for Next Year 2000 - 2001 | | | |
|-----|------------------------------------|-----------------------------------|--|---|----------------------------------|---------------------------------|------------------------------|-----|
| | Actual | | Adopted Budget This Year 1999-2000 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding Year 1997-1998 | First Preceding Year 1998-1999 | | | | | | |
| | | | | Beginning Fund Balance | | | | |
| 1. | | | | 1. Available Cash on Hand * (cash basis), or | | | | 1. |
| 2. | \$631,882 | \$729,724 | \$800,000 | 2. Net Working Capital* (accrual basis) | \$850,000 | \$850,000 | | 2. |
| 3. | | | | 3. Previously levied taxes estimated to be received | | | | 3. |
| 4. | \$40,891 | \$43,838 | \$25,000 | 4. Interest | \$25,000 | \$25,000 | | 4. |
| 5. | | | | OTHER RESOURCES | | | | 5. |
| 6. | \$10,000 | \$10,000 | \$7,500 | 6. Connection fee contributions | \$10,000 | \$10,000 | | 6. |
| 7. | \$236,942 | \$242,788 | \$255,000 | 7. Sewer user assessments | \$248,000 | \$248,000 | | 7. |
| 8. | | | | 8. | | | | 8. |
| 9. | | | | 9. | | | | 9. |
| 10. | | | | 10. | | | | 10. |
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| 27. | | | | 27. | | | | 27. |
| 28. | | | | 28. | | | | 28. |
| 29. | \$919,715 | \$1,026,350 | \$1,087,500 | 29. Total resources, except taxes to be levied | \$1,133,000 | \$1,133,000 | \$0 | 29. |
| 30. | | | | 30. Taxes necessary to balance | | | | 30. |
| 31. | | | | 31. Taxes collected in year levied | | | | 31. |
| 32. | \$919,715 | \$1,026,350 | \$1,087,500 | 32. TOTAL RESOURCES | \$1,133,000 | \$1,133,000 | \$0 | 32. |

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2000-2001

FORM
LB-30

EXPENDITURE SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Dunthorpe-Riverdale District No. 1

Name of Organizational Unit—Fund

Name of Municipal Corporation

| HISTORICAL DATA | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2000 - 2001 | | |
|-------------------------------------|------------------------------------|-------------------------------|--|----------------------------------|------------------------------|-------------------------|
| Actual | Adopted Budget | Proposed By Budget Officer | | Approved By Budget Committee | Adopted By Governing Body | |
| Second Preceding Year 1997 -1998 | First Preceding Year 1998 -1999 | | | | | This Year 1999 -2000 |
| | | | PERSONAL SERVICES | | | |
| 1. | | | 1. | | | 1. |
| 2. | | | 2. | | | 2. |
| 3. | | | 3. | | | 3. |
| 4. | | | 4. | | | 4. |
| 5. | | | 5. | | | 5. |
| 6. | | | 6. | | | 6. |
| 7. | | | 7. TOTAL PERSONAL SERVICES | | | 7. |
| | | | MATERIALS AND SERVICES | | | |
| 8. | \$181,164 | \$186,620 | \$235,000 8. Sewer system maintenance and sewage disposal expenses (service charges by Portland) | \$230,000 | \$230,000 | 8. |
| 9. | \$6,716 | \$6,865 | \$15,500 9. Administrative costs (service reimbursements to county general and road funds) | \$10,000 | \$10,000 | 9. |
| 10. | \$2,111 | \$2,198 | \$3,500 10. Other district expenses | \$3,000 | \$3,000 | 10. |
| 11. | | | 11. | | | 11. |
| 12. | | | 12. | | | 12. |
| 13. | | | 13. | | | 13. |
| 14. | \$189,991 | \$195,683 | \$254,000 14. TOTAL MATERIAL AND SERVICES | \$243,000 | \$243,000 | \$0 14. |
| | | | CAPITAL OUTLAY | | | |
| 15. | \$0 | \$0 | \$420,000 15. Pump stations' reconstruction costs (engineering and construction service charges by Portland) | \$510,000 | \$510,000 | 15. |
| 16. | | | 16. | | | 16. |
| 17. | | | 17. | | | 17. |
| 18. | | | 18. | | | 18. |
| 19. | | | 19. | | | 19. |
| 20. | | | 20. | | | 20. |
| 21. | \$0 | \$0 | \$420,000 21. TOTAL CAPITAL OUTLAY | \$510,000 | \$510,000 | \$0 21. |
| | | | TRANSFERRED TO OTHER FUNDS | | | |
| 22. | | | 22. | | | 22. |
| 23. | | | 23. | | | 23. |
| 24. | | | 24. | | | 24. |
| 25. | | | \$40,000 25. General Operating Contingency | \$40,000 | \$40,000 | 25. |
| 26. | \$0 | \$0 | \$40,000 26. TOTAL TRANSFERS & CONTINGENCIES | \$40,000 | \$40,000 | 26. |
| 27. | \$189,991 | \$195,683 | \$714,000 27. TOTAL EXPENDITURES | \$793,000 | \$793,000 | 27. |
| 28. | \$729,724 | \$830,667 | \$373,500 28. UNAPPROPRIATED ENDING FUND BALANCE | \$340,000 | \$340,000 | 28. |
| 29. | \$919,715 | \$1,026,350 | \$1,087,500 29. TOTAL | \$1,133,000 | \$1,133,000 | \$0 29. |

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2000-2001

**MID-COUNTY LIGHTING DISTRICT NO. 14
Budget Committee Approval**

The following members of the budget committee for the Mid-County Lighting District met on May 3, 2000 and approved the proposed budget for Fiscal Year 2000-2001:

Chairperson

*signed copy on file
at District office*

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2000-2001

Budget Message — Mid-County Service District No. 14

This county service district (originally known as Tulip Acres Lighting District when formed in 1967) now includes virtually all the unincorporated urban area of Multnomah County as well as the cities of Fairview, Maywood Park and Troutdale. District growth has stabilized due to the substantial completion of municipal annexations. However, the District continues to experience mild increases in growth because of urban development.

Portland General Electric (PGE) provides energy and maintenance services for the District. The county's Department of Environmental Services' Transportation Division provides illumination engineering and design.

The District has been evaluating the schedule for replacement of existing facilities and the need for additional facilities. Budgeted capital outlay in Fiscal Year 2000-2001 is \$150,000.

The district's current assessment is \$35.00 per property per year. For fiscal year 2000-2001, the District proposes no change in this rate. An unappropriated ending fund balance is intended to fund the depreciation of the District's facilities.

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2000-2001

| FORM LB-20 | | RESOURCES | | General Fund | Mid-County District No. 14 (Name of Municipal Corporation) | | |
|------------------------------------|-----------------------------------|--|---|----------------------------------|---|------------------------------|-----|
| Historical Data | | | RESOURCE DESCRIPTION | Budget for Next Year 2000 - 2001 | | | |
| Actual | | Adopted Budget This Year 1999-2000 | | Proposed By Budget Officer | Approved By Budget Committee 5/3/00 | Adopted By Governing Body | |
| Second Preceding Year 1997-1998 | First Preceding Year 1998-1999 | | | | | | |
| Beginning Fund Balance | | | | | | | |
| 1. | | | 1. Available Cash on Hand * (cash basis), or | | | | 1. |
| 2. | \$775,615 | \$824,168 | 2. Net Working Capital* (accrual basis) | \$825,000 | \$825,000 | | 2. |
| 3. | \$6,066 | \$5,382 | 3. Previously levied taxes estimated to be received | \$5,000 | \$5,000 | | 3. |
| 4. | \$45,759 | \$45,437 | 4. Interest | \$45,000 | \$45,000 | | 4. |
| 5. | | | 5. OTHER RESOURCES | | | | 5. |
| 6. | \$174,056 | \$176,355 | 6. Assessments | \$180,000 | \$180,000 | | 6. |
| 7. | \$38 | \$0 | 7. Sundry | \$1,000 | \$1,000 | | 7. |
| 8. | | | 8. | | | | 8. |
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| 26. | | | 26. | | | | 26. |
| 27. | | | 27. | | | | 27. |
| 28. | | | 28. | | | | 28. |
| 29. | \$1,001,534 | \$1,051,342 | 29. Total resources, except taxes to be levied | \$1,056,000 | \$1,056,000 | \$0 | 29. |
| 30. | | | 30. Taxes necessary to balance | | | | 30. |
| 31. | | | 31. Taxes collected in year levied | | | | 31. |
| 32. | \$1,001,534 | \$1,051,342 | 32. TOTAL RESOURCES | \$1,056,000 | \$1,056,000 | \$0 | 32. |

MULTNOMAH COUNTY SERVICE DISTRICTS' BUDGETS FOR FISCAL YEAR 2000-2001

FORM
LB-30

EXPENDITURE SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Mid-County District No. 14

Name of Organizational Unit—Fund

Name of Municipal Corporation

| | HISTORICAL DATA | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2000 - 2001 | | | |
|-----|-------------------------------------|------------------------------------|---|--|----------------------------------|--|------------------------------|-----|
| | Actual | | Adopted Budget This Year 1999 -2000 | | Proposed By Budget Officer | Approved By Budget Committee 5/3/00 | Adopted By Governing Body | |
| | Second Preceding Year 1997 -1998 | First Preceding Year 1998 -1999 | | | | | | |
| | | | | PERSONAL SERVICES | | | | |
| 1. | | | | 1. | | | | 1. |
| 2. | | | | 2. | | | | 2. |
| 3. | | | | 3. | | | | 3. |
| 4. | | | | 4. | | | | 4. |
| 5. | | | | 5. | | | | 5. |
| 6. | | | | 6. | | | | 6. |
| 7. | | | | 7. TOTAL PERSONAL SERVICES | | | | 7. |
| | | | | MATERIALS AND SERVICES | | | | |
| 8. | \$153,146 | \$184,264 | \$180,000 | 8. Energy, maintenance and rental expenses (service charges by Portland General Electric) | \$190,000 | \$190,000 | | 8. |
| 9. | \$14,099 | \$14,163 | \$41,000 | 9. Administrative costs (service reimbursements to county general and road funds) | \$20,000 | \$20,000 | | 9. |
| 10. | \$10,121 | \$26,088 | \$12,000 | 10. Other Expenses | \$25,000 | \$25,000 | | 10. |
| 11. | | | | 11. | | | | 11. |
| 12. | | | | 12. | | | | 12. |
| 13. | | | | 13. | | | | 13. |
| 14. | \$177,366 | \$224,515 | \$233,000 | 14. TOTAL MATERIAL AND SERVICES | \$235,000 | \$235,000 | \$0 | 14. |
| | | | | CAPITAL OUTLAY | | | | |
| 15. | \$0 | \$0 | \$150,000 | 15. Equipment replacements | \$150,000 | \$150,000 | | 15. |
| 16. | | | | 16. | | | | 16. |
| 17. | | | | 17. | | | | 17. |
| 18. | | | | 18. | | | | 18. |
| 19. | | | | 19. | | | | 19. |
| 20. | | | | 20. | | | | 20. |
| 21. | \$0 | \$0 | \$150,000 | 21. TOTAL CAPITAL OUTLAY | \$150,000 | \$150,000 | \$0 | 21. |
| | | | | TRANSFERRED TO OTHER FUNDS | | | | |
| 22. | | | | 22. | | | | 22. |
| 23. | | | | 23. | | | | 23. |
| 24. | | | | 24. | | | | 24. |
| 25. | | \$0 | \$25,000 | 25. General Operating Contingency | \$25,000 | \$25,000 | | 25. |
| 26. | \$0 | \$0 | \$25,000 | 26. TOTAL TRANSFERS & CONTINGENCIES | \$25,000 | \$25,000 | | 26. |
| 27. | \$177,366 | \$224,515 | \$408,000 | 27. TOTAL EXPENDITURES | \$410,000 | \$410,000 | | 27. |
| 28. | \$824,168 | \$826,827 | \$632,000 | 28. UNAPPROPRIATED ENDING FUND BALANCE | \$646,000 | \$646,000 | | 28. |
| 29. | \$1,001,534 | \$1,051,342 | \$1,040,000 | 29. TOTAL | \$1,056,000 | \$1,056,000 | \$0 | 29. |