

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR
MULTNOMAH COUNTY

(In the matter of the adoption of the)
(1991-92 Budget for Central County Sanitary)
(Sewer Service District No. 3, for the) RESOLUTION
(Fiscal Year July 1, 1991 to June 30, 1992) 91-100
(and making the appropriations thereunder,)
(pursuant to ORS 294.435)

WHEREAS the above entitled matter is before the Board to consider the adoption of the budget for Central County Sanitary Sewer Service District No. 3 for the fiscal year July 1, 1991 to June 30, 1992; and

WHEREAS the Central County Sanitary Sewer Service District No. 3 budget as prepared by the duly appointed Budget Officer has been considered and approved by the Board; a public hearing has been held before the Multnomah County Tax Supervising and Conservation Commission on the 20th day of June 1991, and said budget has been duly certified by the said Tax Supervising and Conservation Commission; and

WHEREAS said budget as certified is on file in the Department of General Services of Multnomah County and the appropriations authorized therein are attached to this resolution as Attachment A; and

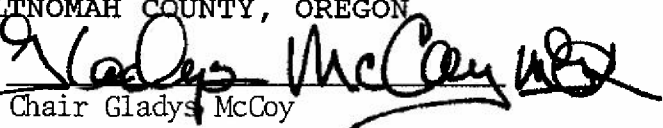
NOW THEREFORE BE IT RESOLVED that the budget, including Attachment A, is hereby adopted as the budget of Central County Sanitary Sewer Service District No. 3, Oregon, and the attached appropriations are authorized for the fiscal year July 1, 1991 to June 30, 1992.

ADOPTED this 27th day of June 1991.



BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

By


Chair Gladys McCoy

LAURENCE KRESSEL, COUNTY COUNSEL
FOR MULTNOMAH COUNTY, OREGON


County Counsel

Resolution Adopting Budgets 1991-92
ATTACHMENT A

Central County Service District No. 3

| | | |
|-------------------------------|----|----------|
| Personal Services | \$ | 0 |
| Materials & Services | | 16,500 |
| Capital Outlay | | <u>0</u> |
| | \$ | 16,500 |
| Contingency | \$ | 3,000 |
| Unappropriated Ending Balance | \$ | 25,000 |
| FUND TOTAL | \$ | 44,500 |

Multnomah County



Service District Budgets Fiscal Year 91-92

Adopted June 27, 1991

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INTRODUCTION

Multnomah County 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 Service District. The Budget Committee for each Service District consists of the members of the Governing Body and residents of the Service District appointed by the Governing Body for terms of three years.

The annual budget for each Service District is prepared under the direction of a Budget Officer designated by the Governing Body. The Budget Committee reviews the annual budget and approves it, either as submitted by the Budget Officer or with revisions requested by the Budget Committee.

This fulfills the requirements of Local Budget Law (ORS 294), which provides specific methods for obtaining public views and enable the public to be informed about financial policies and administration of the districts.

EXPLANATION OF THE BUDGET DOCUMENT

This document consists of a detailed display of the Resources and Requirements of each of the four Service Districts in Multnomah County.

Preceding the financial information for each Service District is a brief Budget Message which discusses special items pertaining to the individual Service District, including any major changes in either Resources or Requirements.

SERVICE DISTRICT FINANCIAL POLICIES

Management of all Service Districts is conducted by the Multnomah County Department of Environmental Services. Each Service District is, however, a separate and independent financial entity. To this end, all expenses incurred by a Service District, including contractual engineering support and management by Multnomah County Department of Environmental Services and Department of General Services, are met with revenue from sewer user charges and connection fees and/or assessments to real property within the street lighting or sewer Service District.

The basis of budgetary accounting for the funds of each service district is as follows:

| General Fund | Accrual Basis |
|--------------|------------------------|
| Sinking Fund | Modified Accrual Basis |

Under the modified accrual basis of accounting, revenues are recorded at the time of receipt except those that are measurable and available and material revenues that have not been received at the normal time of receipt, and expenditures are recorded at the time the liability is incurred. Under the accrual basis of accounting, all revenues are recorded at the time they are earned and expenditures are recorded at the time liabilities are incurred. Budgets and comparative historical cost summaries are prepared utilizing these bases. This practice conforms to Oregon Budget Law.

For financial statement purposes, each Service 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).

SUMMARY OF REQUIREMENTS

| <u>DESCRIPTION</u> | <u>ACTUAL 88-89</u> | <u>ACTUAL 89-90</u> | <u>BUDGET 90-91</u> | <u>PROPOSED 91-92</u> |
|---|---------------------|---------------------|---------------------|-----------------------|
| Sewer Service District No. 1 DUNTHORPE RIVERDALE | 442,481 | 495,623 | 436,564 | 543,000 |
| Sewer Service District No. 2 WEST HILLS | 52,776 | 59,488 | 55,440 | 63,720 |
| Sewer Service District No. 3 CENTRAL COUNTY | 32,031 | 28,237 | 35,000 | 44,500 |
| Street Lighting Svc. Dist. No. 14 MID COUNTY | 1,299,809 | 1,326,344 | 1,318,000 | 893,000 |
| TOTAL | 1,827,097 | 1,909,692 | 1,845,004 | 1,544,220 |

REIMBURSEMENTS TO COUNTY
1991-92 CHARGES BY MULTNOMAH COUNTY TO SERVICE DISTRICTS

| <u>SERVICE DISTRICT</u> | <u>ROAD FUND</u> | <u>GENERAL FUND</u> | <u>TOTAL</u> |
|-------------------------|------------------|---------------------|--------------|
| Dunthorpe Riverdale | 3,500 | 4,000 | 7,500 |
| West Hills | 3,000 | 2,000 | 5,000 |
| Central County | 2,000 | 1,000 | 3,000 |
| Mid County | 25,000 | 12,000 | 37,000 |
| TOTAL | 33,500 | 19,000 | 52,500 |

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 550 clients are mainly located in unincorporated Multnomah County, with a few clients in northern Clackamas County and the city of Portland.

The district's lines are maintained by the city of Portland and its sewage flow is treated at Portland's Tryon Creek Waste Water Treatment Plant, which is located in Lake Oswego.

Because of increases in the costs of sewage treatment and transportation, the service fees are expected to increase to \$18.50 per month beginning July 1991.

In accordance with the stated position of the district's governing body, the unappropriated balance is intended to fund the depreciation of the district's facilities.

The district's general obligation bonds were retired in January of 1991, leaving no bonded debt for any Multnomah County county service district. The Bond Sinking Fund information is retained for historic purposes only.

Discussions are taking place to consider dissolution of the district with its clients to be assumed by the city of Portland. If that does occur, the service charge would be the city of Portland inside-user rate. The final decision will be made by the district's voters.



FORM LB-20

RESOURCES

General
FUNDDunthorpe Riverdale Service District
(NAME OF MUNICIPAL CORPORATION)

| HISTORICAL DATA | | | | RESOURCE DESCRIPTION | BUDGET FOR NEXT YEAR 1991-92 | | |
|-----------------------------------|----------------------------------|--------------------------------------|-------------------------------|---|---------------------------------|------------------------------|----|
| ACTUAL | | ADOPTED BUDGET THIS YEAR 90-91 | PROPOSED BY BUDGET OFFICER | | APPROVED BY BUDGET COMMITTEE | ADOPTED BY GOVERNING BODY | |
| SECOND PRECEDING YEAR 88-89 | FIRST PRECEDING YEAR 89-90 | | | | | | |
| 1 | | | | Beginning Fund Balance: | | | 1 |
| 2 | 241,580 | 292,913 | 280,000 | 1. Available Cash on Hand (Cash Basis), or | 350,000 | | 2 |
| 3 | | | | 2. Net Working Capital (Accrual Basis) | | | 3 |
| 4 | 26,625 | 30,409 | 25,000 | 3. Previously Levied Taxes Estimated to be Received | | | 4 |
| 5 | | | | 4. Interest | 40,000 | | 5 |
| 6 | 17,620 | 37,500 | 10,000 | 5. OTHER RESOURCES | | | 6 |
| 7 | 92,310 | 95,225 | 92,500 | 6. Connection Fees | 25,000 | | 7 |
| 8 | | | | 7. Sewer User Service Charges | 128,000 | | 8 |
| 9 | | | | 8. | | | 9 |
| 10 | | | | 9. | | | 10 |
| 11 | | | | 10. | | | 11 |
| 12 | | | | 11. | | | 12 |
| 13 | | | | 12. | | | 13 |
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| 20 | | | | 19. | | | 20 |
| 21 | | | | 20. | | | 21 |
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| 23 | | | | 22. | | | 23 |
| 24 | | | | 23. | | | 24 |
| 25 | | | | 24. | | | 25 |
| 26 | | | | 25. | | | 26 |
| 27 | | | | 26. | | | 27 |
| 28 | | | | 27. | | | 28 |
| 29 | 378,135 | 456,047 | 407,500 | 28. | | | 29 |
| 30 | | | 0 | 29. Total Resources, Except Taxes to be Levied | 543,000 | | 30 |
| 31 | 0 | 0 | | 30. Taxes Necessary to Balance Budget | 0 | | 31 |
| 32 | 378,135 | 456,047 | 407,500 | 31. Taxes Collected in Year Levied | | | 32 |
| | | | | 32. TOTAL RESOURCES | 543,000 | | |



FORM LB-30

EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Dunthorpe Riverdale Service District

NAME OF ORGANIZATIONAL UNIT - FUND

(NAME OF MUNICIPAL CORPORATION)

| HISTORICAL DATA | | | | EXPENDITURE DESCRIPTION | BUDGET FOR NEXT YEAR | | |
|-----------------------|----------------------|--------------------------|---------|------------------------------------|----------------------------|------------------------------|---------------------------|
| ACTUAL | FIRST PRECEDING YEAR | ADOPTED BUDGET THIS YEAR | 90-91 | | PROPOSED BY BUDGET OFFICER | APPROVED BY BUDGET COMMITTEE | ADOPTED BY GOVERNING BODY |
| SECOND PRECEDING YEAR | 88-89 | 89-90 | 90-91 | 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 |
| 1 | | | | MATERIALS AND SERVICES | | | |
| 1 | | | | 1. Multnomah County Charges: | | | 1 |
| 2 | 3,487 | 4,000 | 4,000 | 2. Gen. Fund Serv. Reimbursement | 4,000 | | 2 |
| 3 | 1,757 | 3,665 | 3,500 | 3. Road Fund Serv. Reimbursement | 3,500 | | 3 |
| 4 | 78,768 | 106,774 | 96,000 | 4. City of Portland Charges | 125,000 | | 4 |
| 5 | 193 | 217 | 1,000 | 5. Utilities | 500 | | 5 |
| 6 | 1,017 | 1,964 | 2,000 | 6. Miscellaneous | 2,000 | | 6 |
| 7 | 85,222 | 116,620 | 106,500 | 7. TOTAL MATERIALS AND SERVICES | 135,000 | | 7 |
| 1 | | | | CAPITAL OUTLAY | | | |
| 1 | | | | 1. | | | 1 |
| 2 | | | | 2. | | | 2 |
| 3 | | | | 3. | | | 3 |
| 4 | | | | 4. | | | 4 |
| 5 | | | | 5. | | | 5 |
| 6 | | | | 6. | | | 6 |
| 7 | | | | 7. TOTAL CAPITAL OUTLAY | | | 7 |
| 1 | | | | TRANSFERRED TO OTHER FUNDS | | | |
| 1 | | | | 1. | | | 1 |
| 2 | | | | 2. | | | 2 |
| 3 | | | | 3. | | | 3 |
| 4 | | | 20,000 | 4. General Operating Contingency | 20,000 | | 4 |
| 5 | 0 | 0 | 20,000 | 5. TOTAL TRANSFERS & CONTINGENCY | 20,000 | | 5 |
| | 85,222 | 116,620 | 120,500 | TOTAL EXPENDITURES | 155,000 | | |
| | 292,913 | 339,427 | 281,000 | UNAPPROPRIATED ENDING FUND BALANCE | 388,000 | | |
| | 378,135 | 456,047 | 407,500 | TOTAL | 543,000 | | |



BONDED DEBT

RESOURCES AND REQUIREMENTS

Dunthorpe Riverdale Service District

Bond Sinking

(NAME OF MUNICIPAL CORPORATION)

| HISTORICAL DATA | | | | DESCRIPTION OF RESOURCES AND REQUIREMENTS | BUDGET FOR NEXT YEAR 1991-92 | | |
|--------------------------------|-------------------------------|--------------------------------------|-------------------------------|---|---------------------------------|------------------------------|---|
| ACTUAL | | ADOPTED BUDGET THIS YEAR 90-91 | PROPOSED BY BUDGET OFFICER | | APPROVED BY BUDGET COMMITTEE | ADOPTED BY GOVERNING BODY | |
| SECOND PRECEDING YEAR 88-89 | FIRST PRECEDING YEAR 89-90 | | | | | | |
| | | | | RESOURCES | | | |
| | | | | Beginning Fund Balance: | | | |
| 1 | 19,822 | 13,154 | 8,600 | 1. *Cash on Hand (Cash Basis), or | 0 | | 1 |
| 2 | | | | 2. *Working Capital (Accrual Basis) | | | 2 |
| 3 | 2,590 | 1,949 | 2,000 | 3. Previously Levied Taxes Estimated to be Received | 0 | | 3 |
| 4 | 1,360 | 798 | 1,000 | 4. Earnings from Temporary Investments | 0 | | 4 |
| 5 | | | | 5. Transferred from Other Funds | | | 5 |
| 6 | | | | 6. | | | 6 |
| 7 | 23,772 | 15,901 | 11,600 | 7. Total Resources, Except Taxes to be Levied | 0 | | 7 |
| 8 | | | 17,464 | 8. Taxes Necessary to Balance | 0 | | 8 |
| 9 | 20,574 | 23,675 | | 9. Taxes Collected In Year Levied | | | 9 |
| 1 | 44,346 | 39,576 | 29,064 | TOTAL RESOURCES | 0 | | |
| | | | | REQUIREMENTS | | | |
| | | | | Bond Principal Payments | | | |
| 1 | 28,000 | 28,000 | 28,000 | Issue Date 1966 | 0 | | 1 |
| 2 | | | | Budgeted Payment Date | | | 2 |
| 3 | | | | | | | 3 |
| 4 | 28,000 | 28,000 | 28,000 | Total Principal | 0 | | 4 |
| | | | | Bond Interest Payments | | | |
| 1 | 1,596 | 1,064 | 532 | Issue Date 1966 | 0 | | 1 |
| 2 | 1,596 | 1,064 | 532 | Budgeted Payment Date | 0 | | 2 |
| 3 | | | | | | | 3 |
| 4 | 3,192 | 2,128 | 1,064 | Total Interest | 0 | | 4 |
| | | | | Unappropriated Balance for Following Year By | | | |
| 1 | | | | Issue Date | | | 1 |
| 2 | | | | Payment Date | | | 2 |
| 3 | | | | | | | 3 |
| 4 | | | | | | | 4 |
| 5 | 13,154 | 9,448 | 0 | Total Unappropriated Ending Fund Balance | 0 | | 5 |
| | 44,346 | 39,576 | 29,064 | TOTAL REQUIREMENTS | 0 | | |

BUDGET MESSAGE

WEST HILLS SERVICE DISTRICT NO. 2

This sewer district was formed in the late 1970's, being assembled from four older county service districts in the southwest hills outside Portland. Of approximately 2000 customers which once comprised this district, some 500 were transferred to Unified Sewerage Agency of Washington County, which previously transported and treated their waste by contract. All but 50 of the remaining homes have been annexed into the city of Portland, which also provides sewage treatment and system maintenance for the surviving district.

A district this small is barely viable, since fixed costs approximate those of larger districts. The service charges are \$15 per month per account this year. The only prospects for reduced sewer charges at this time are annexation to the city or dissolution of the district and individual contracts by the customers as "outside sewer customers." The dissolution of the district is being pursued at this time with a Summer election anticipated.



FORM LB-20

RESOURCES

General

West Hills Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

| HISTORICAL DATA | | | | RESOURCE DESCRIPTION | BUDGET FOR NEXT YEAR 1991-92 | | |
|--------------------------------|-------------------------------|--------------------------------------|---|----------------------|---------------------------------|------------------------------|--|
| ACTUAL | | ADOPTED BUDGET THIS YEAR 90-91 | PROPOSED BY BUDGET OFFICER | | APPROVED BY BUDGET COMMITTEE | ADOPTED BY GOVERNING BODY | |
| SECOND PRECEDING YEAR 88-89 | FIRST PRECEDING YEAR 89-90 | | | | | | |
| Beginning Fund Balance: | | | | | | | |
| 1 | | | 1. Available Cash on Hand (Cash Basis), or | | | 1 | |
| 2 | 34,921 | 44,446 | 2. Net Working Capital (Accrual Basis) | 50,000 | | 2 | |
| 3 | | | 3. Previously Levied Taxes Estimated to be Received | | | 3 | |
| 4 | 4,171 | 4,263 | 4. Interest | 4,000 | | 4 | |
| 5 | | | 5. OTHER RESOURCES | | | 5 | |
| 6 | 12,809 | 10,779 | 6. Sewer User Service Charges | 9,720 | | 6 | |
| 7 | 875 | 0 | 7. Assessments | 0 | | 7 | |
| 8 | | | 8. | | | 8 | |
| 9 | | | 9. | | | 9 | |
| 10 | | | 10. | | | 10 | |
| 11 | | | 11. | | | 11 | |
| 12 | | | 12. | | | 12 | |
| 13 | | | 13. | | | 13 | |
| 14 | | | 14. | | | 14 | |
| 15 | | | 15. | | | 15 | |
| 16 | | | 16. | | | 16 | |
| 17 | | | 17. | | | 17 | |
| 18 | | | 18. | | | 18 | |
| 19 | | | 19. | | | 19 | |
| 20 | | | 20. | | | 20 | |
| 21 | | | 21. | | | 21 | |
| 22 | | | 22. | | | 22 | |
| 23 | | | 23. | | | 23 | |
| 24 | | | 24. | | | 24 | |
| 25 | | | 25. | | | 25 | |
| 26 | | | 26. | | | 26 | |
| 27 | | | 27. | | | 27 | |
| 28 | | | 28. | | | 28 | |
| 29 | 52,776 | 59,488 | 29. Total Resources, Except Taxes to be Levied | 63,720 | | 29 | |
| 30 | | | 30. Taxes Necessary to Balance Budget | 0 | | 30 | |
| 31 | 0 | 0 | 31. Taxes Collected In Year Levied | | | 31 | |
| 32 | 52,776 | 59,488 | 32. TOTAL RESOURCES | 63,720 | | 32 | |



FORM LB-30

EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

West Hills Service District

NAME OF ORGANIZATIONAL UNIT -- FUND

(NAME OF MUNICIPAL CORPORATION)

| HISTORICAL DATA | | | EXPENDITURE DESCRIPTION | BUDGET FOR NEXT YEAR | | | |
|-----------------------|----------------------|-----------|------------------------------------|----------------------|------------------|----------------|---|
| ACTUAL | ADOPTED BUDGET | | | PROPOSED BY | APPROVED BY | ADOPTED BY | |
| SECOND PRECEDING YEAR | FIRST PRECEDING YEAR | THIS YEAR | | BUDGET OFFICER | BUDGET COMMITTEE | GOVERNING BODY | |
| 88-89 | 89-90 | 90-91 | | | | | |
| 1 | | | PERSONAL SERVICES | | | | 1 |
| 2 | | | 1. | | | | 2 |
| 3 | | | 2. | | | | 3 |
| 4 | | | 3. | | | | 4 |
| 5 | | | 4. | | | | 5 |
| 6 | | | 5. | | | | 6 |
| 7 | | | 6. | | | | 7 |
| | | | 7. TOTAL PERSONAL SERVICES | | | | |
| | | | MATERIALS AND SERVICES | | | | |
| 1 | | | Multnomah County Charges | | | | 1 |
| 2 | 2,000 | 2,000 | 2. Gen. Fund Serv. Reimbursement | 2,000 | | | 2 |
| 3 | 437 | 2,190 | 3. Road Fund Serv. Reimbursement | 3,000 | | | 3 |
| 4 | 5,876 | 7,026 | 4. City of Portland Charges | 8,000 | | | 4 |
| 5 | 17 | 111 | 5. Miscellaneous | 1,000 | | | 5 |
| 6 | | | 6. | | | | 6 |
| 7 | 8,330 | 11,327 | 7. TOTAL MATERIALS AND SERVICES | 14,000 | | | 7 |
| | | | CAPITAL OUTLAY | | | | |
| 1 | | | 1. Reconstruct Sewer Line | 0 | | | 1 |
| 2 | 0 | 31,440 | 2. | | | | 2 |
| 3 | | | 3. | | | | 3 |
| 4 | | | 4. | | | | 4 |
| 5 | | | 5. | | | | 5 |
| 6 | | | 6. | | | | 6 |
| 7 | 0 | 31,440 | 7. TOTAL CAPITAL OUTLAY | 0 | | | 7 |
| | | | TRANSFERRED TO OTHER FUNDS | | | | |
| 1 | | | 1. | | | | 1 |
| 2 | | | 2. | | | | 2 |
| 3 | | | 3. | | | | 3 |
| 4 | | 10,000 | 4. General Operating Contingency | 10,000 | | | 4 |
| 5 | 0 | 0 | 5. TOTAL TRANSFERS & CONTINGENCY | 10,000 | | | 5 |
| | 8,330 | 11,327 | TOTAL EXPENDITURES | 24,000 | | | |
| | 44,446 | 48,161 | UNAPPROPRIATED ENDING FUND BALANCE | 39,720 | | | |
| | 52,776 | 59,488 | TOTAL | 63,720 | | | |

BUDGET MESSAGE

CENTRAL COUNTY SERVICE DISTRICT NO. 3

The Central County Service District No. 3 should be dissolved shortly with the sewer responsibility for the area transferred to Portland. O.R.S. Chapter 451 requires that a successor agency be named before a special district can be dissolved. The Implementation Plan for sewers adopted by Portland, Gresham and Board of County Commissioners in September 1985, named Portland as the successor to Central County Service District No. 3.

The city of Portland assumed District operations under a contract which became effective November 1, 1986.

User charges collected by Portland and retained under this contract are shown as a resource and an expenditure to conform to the District's financial statement presentation under GAAP.

All outstanding construction charges were repaid to the District during 1990.

This budget anticipates no additional revenue resources but utilizes beginning fund balance to pay incidental costs such as audit and filing fees.

The city of Portland will succeed to any unexpended assets remaining after final dissolution of the District. The dissolution election is anticipated for Summer of 1991.



FORM LB-20

RESOURCES

General

Central County Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

| HISTORICAL DATA | | | RESOURCE DESCRIPTION | BUDGET FOR NEXT YEAR 1991-92 | | | |
|-----------------|----------------------------|--------------------------------|---|------------------------------|------------------------------|---------------------------|----|
| ACTUAL | FIRST PRECEDING YEAR 88-89 | ADOPTED BUDGET THIS YEAR 90-91 | | PROPOSED BY BUDGET OFFICER | APPROVED BY BUDGET COMMITTEE | ADOPTED BY GOVERNING BODY | |
| 1 | | | Beginning Fund Balance: | | | | 1 |
| 2 | 18,911 | 30,693 | 1. Available Cash on Hand (Cash Basis), or | | | | 2 |
| 3 | 0 | 0 | 2. Net Working Capital (Accrual Basis) | 30,000 | | | 3 |
| 4 | 5,495 | 3,093 | 3. Previously Levied Taxes Estimated to be Received | 0 | | | 4 |
| 5 | | | 4. Interest | 2,500 | | | 5 |
| 6 | 1,920 | 3,546 | 5. OTHER RESOURCES | | | | 6 |
| 7 | 5,705 | 0 | 6. Connection Fees | 0 | | | 7 |
| 8 | 0 | 905 | 7. Sewer User Service Charges | 12,000 | | | 8 |
| 9 | | | 8. Assessments | 0 | | | 9 |
| 10 | | | 9. | | | | 10 |
| 11 | | | 10. | | | | 11 |
| 12 | | | 11. | | | | 12 |
| 13 | | | 12. | | | | 13 |
| 14 | | | 13. | | | | 14 |
| 15 | | | 14. | | | | 15 |
| 16 | | | 15. | | | | 16 |
| 17 | | | 16. | | | | 17 |
| 18 | | | 17. | | | | 18 |
| 19 | | | 18. | | | | 19 |
| 20 | | | 19. | | | | 20 |
| 21 | | | 20. | | | | 21 |
| 22 | | | 21. | | | | 22 |
| 23 | | | 22. | | | | 23 |
| 24 | | | 23. | | | | 24 |
| 25 | | | 24. | | | | 25 |
| 26 | | | 25. | | | | 26 |
| 27 | | | 26. | | | | 27 |
| 28 | | | 27. | | | | 28 |
| 29 | 32,031 | 38,237 | 28. | | | | 29 |
| 30 | | | 29. Total Resources, Except Taxes to be Levied | 44,500 | | | 30 |
| 31 | 0 | 0 | 30. Taxes Necessary to Balance Budget | 0 | | | 31 |
| 32 | 32,031 | 38,237 | 31. Taxes Collected in Year Levied | | | | 32 |
| | | | 32. TOTAL RESOURCES | 44,500 | | | |

EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Central County Service District

(NAME OF MUNICIPAL CORPORATION)

| HISTORICAL DATA | | | | EXPENDITURE DESCRIPTION | BUDGET FOR NEXT YEAR 1991-92 | | | |
|--------------------------------|-------------------------------|--------------------|--------|------------------------------------|-------------------------------|---------------------------------|------------------------------|---|
| ACTUAL | | ADOPTED BUDGET | | | PROPOSED BY BUDGET OFFICER | APPROVED BY BUDGET COMMITTEE | ADOPTED BY GOVERNING BODY | |
| SECOND PRECEDING YEAR 88-89 | FIRST PRECEDING YEAR 89-90 | THIS YEAR 90-91 | | | | | | |
| | | | | 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 | | | | |
| 1 | | | | 1. Multnomah County Charges: | | | | 1 |
| 2 | 1,000 | 1,000 | 1,000 | 2. General Fund | 1,000 | | | 2 |
| 3 | 321 | 2,068 | 2,000 | 3. Road Fund | 2,000 | | | 3 |
| 4 | 17 | 500 | 1,500 | 4. Miscellaneous | 1,500 | | | 4 |
| 5 | 0 | 0 | 12,000 | 5. City of Portland | 12,000 | | | 5 |
| 6 | 0 | 9,456 | 13,325 | 6. Litigation Expense | 0 | | | 6 |
| 7 | 1,338 | 13,024 | 29,825 | 7. TOTAL MATERIALS AND SERVICES | 16,500 | | | 7 |
| | | | | CAPITAL OUTLAY | | | | |
| 1 | | | | 1. | | | | 1 |
| 2 | | | | 2. | | | | 2 |
| 3 | | | | 3. | | | | 3 |
| 4 | | | | 4. | | | | 4 |
| 5 | | | | 5. | | | | 5 |
| 6 | | | | 6. | | | | 6 |
| 7 | | | | 7. TOTAL CAPITAL OUTLAY | | | | 7 |
| | | | | TRANSFERRED TO OTHER FUNDS | | | | |
| 1 | | | | 1. | | | | 1 |
| 2 | | | | 2. | | | | 2 |
| 3 | | | | 3. | | | | 3 |
| 4 | | | 3,000 | 4. General Operating Contingency | 3,000 | | | 4 |
| 5 | 0 | 0 | 3,000 | 5. TOTAL TRANSFERS & CONTINGENCY | 3,000 | | | 5 |
| | 1,338 | 13,024 | 32,825 | TOTAL EXPENDITURES | 19,500 | | | |
| | 30,693 | 25,213 | 2,175 | UNAPPROPRIATED ENDING FUND BALANCE | 25,000 | | | |
| | 32,031 | 38,237 | 35,500 | TOTAL | 44,500 | | | |

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, plus the cities of Fairview, Maywood Park and Troutdale.

At this time, district growth is being outstripped by annexations to Portland and Gresham which constitute automatic withdrawals from the district. Excellent working relationships between the effected agencies assure an orderly transition process.

Although the district continues to add lights as requested by its residents, its overall budget is diminishing because of the annexations to cities.

The district achieved a major milestone in FY 1990-91 by buying most of the lighting equipment it uses. This goal has been sought for many years and was budgeted in FY 1990-91. The purchase should achieve a savings of approximately 15%.

The effects of Proposition No. 5 are as yet uncertain, but the above savings should enable the district to survive without curtailing service to its clients.



FORM LB-20

RESOURCES

RECEIVED

General

Mid County Service District

(NAME OF MUNICIPAL CORPORATION)

FUND

| HISTORICAL DATA | | | | RESOURCE DESCRIPTION | BUDGET FOR NEXT YEAR 1991-92 | | |
|--------------------------------|-------------------------------|--------------------------------------|-------------------------------|---|---------------------------------|------------------------------|----|
| ACTUAL | | ADOPTED BUDGET THIS YEAR 90-91 | PROPOSED BY BUDGET OFFICER | | APPROVED BY BUDGET COMMITTEE | ADOPTED BY GOVERNING BODY | |
| SECOND PRECEDING YEAR 88-89 | FIRST PRECEDING YEAR 89-90 | | | | | | |
| | | | | Beginning Fund Balance: | | | |
| 1 | | | | 1. Available Cash on Hand (Cash Basis), or | | | 1 |
| 2 | 480,384 | 541,290 | 598,000 | 2. Net Working Capital (Accrual Basis) * | 220,000 | | 2 |
| 3 | 64,792 | 61,823 | 0 | 3. Previously Levied Taxes Estimated to be Received | 50,000 | | 3 |
| 4 | 92,004 | 57,685 | 80,000 | 4. Interest | 48,000 | | 4 |
| 5 | | | | 5. OTHER RESOURCES | | | 5 |
| 6 | 659,318 | 665,382 | 640,000 | 6. Assessments | 575,000 | | 6 |
| 7 | 3,311 | 164 | 0 | 7. Sundry | 0 | | 7 |
| 8 | | | | 8. | | D | 8 |
| 9 | | | | 9. | | E | 9 |
| 10 | | | | 10. | | S | 10 |
| 11 | | | | 11. | | O | 11 |
| 12 | | | | 12. | | P | 12 |
| 13 | | | | 13. | | O | 13 |
| 14 | | | | 14. | | R | 14 |
| 15 | | | | 15. | | P | 15 |
| 16 | | | | 16. | | S | 16 |
| 17 | | | | 17. | | A | 17 |
| 18 | | | | 18. | | S | 18 |
| 19 | | | | 19. | | E | 19 |
| 20 | | | | 20. | | A | 20 |
| 21 | | | | 21. | | M | 21 |
| 22 | | | | 22. | | E | 22 |
| 23 | | | | 23. | | S | 23 |
| 24 | | | | 24. | | | 24 |
| 25 | | | | 25. | | | 25 |
| 26 | | | | 26. | | | 26 |
| 27 | | | | 27. | | | 27 |
| 28 | | | | 28. | | | 28 |
| 29 | 1,299,809 | 1,326,344 | 1,318,000 | 29. Total Resources, Except Taxes to be Levied | 893,000 | | 29 |
| 30 | | | 0 | 30. Taxes Necessary to Balance Budget | 0 | | 30 |
| 31 | 0 | 0 | | 31. Taxes Collected in Year Levied | | | 31 |
| 32 | 1,299,809 | 1,326,344 | 1,318,000 | 32. TOTAL RESOURCES | 893,000 | | 32 |



FORM LB-30

EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Mid County Service District

NAME OF ORGANIZATIONAL UNIT - FUND

(NAME OF MUNICIPAL CORPORATION)

| HISTORICAL DATA | | | | BUDGET FOR NEXT YEAR | | | |
|-----------------------|----------------------|----------------|--|----------------------------|------------------------------|---------------------------|---|
| ACTUAL | | ADOPTED BUDGET | | 1991-92 | | | |
| SECOND PRECEDING YEAR | FIRST PRECEDING YEAR | THIS YEAR | | PROPOSED BY BUDGET OFFICER | APPROVED BY BUDGET COMMITTEE | ADOPTED BY GOVERNING BODY | |
| 88-89 | 89-90 | 90-91 | | | | | |
| | | | | EXPENDITURE DESCRIPTION | | | |
| | | | | PERSONAL SERVICES | | | |
| 1 | | | | | | | 1 |
| 2 | | | | | | | 2 |
| 3 | | | | | | | 3 |
| 4 | | | | | | | 4 |
| 5 | | | | | | | 5 |
| 6 | | | | | | | 6 |
| 7 | | | | 7. TOTAL PERSONAL SERVICES | | | |
| | | | | MATERIALS AND SERVICES | | | |
| 1 | 7,243 | 12,000 | | 12,000 | | | 1 |
| 2 | 25,897 | 15,263 | | 25,000 | | | 2 |
| 3 | 707,557 | 621,309 | | 550,000 | | | 3 |
| 4 | 1,249 | 0 | | 3,000 | | | 4 |
| 5 | 0 | 0 | | 0 | | | 5 |
| 6 | 2,356 | 3,021 | | 10,000 | | | 6 |
| 7 | 744,302 | 651,593 | | 600,000 | | | 7 |
| | | | | CAPITAL OUTLAY | | | |
| 1 | 4,818 | 4,994 | | 0 | | | 1 |
| 2 | 9,399 | 0 | | 225,000 | | | 2 |
| 3 | | | | | | | 3 |
| 4 | | | | | | | 4 |
| 5 | | | | | | | 5 |
| 6 | | | | | | | 6 |
| 7 | 14,217 | 4,994 | | 225,000 | | | 7 |
| | | | | TRANSFERRED TO OTHER FUNDS | | | |
| 1 | | | | | | | 1 |
| 2 | | | | | | | 2 |
| 3 | | | | | | | 3 |
| 4 | | | | 25,000 | | | 4 |
| 5 | 0 | 0 | | 25,000 | | | 5 |
| | 758,519 | 656,587 | | 850,000 | | | |
| | 541,290 | 669,757 | | 43,000 | | | |
| | 1,299,809 | 1,326,344 | | 893,000 | | | |
| | | | | TOTAL | | | |